

JEFFERSON PARISH
State of Louisiana

2021 ANNUAL BUDGET





JEFFERSON PARISH, LOUISIANA
2021 ANNUAL BUDGET



JEFFERSON PARISH OFFICIALS

Cynthia Lee Sheng
Parish President, Jefferson Parish

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Councilman-at-Large, Division B
Council Chairman

Ricky J. Templet
Councilman-at-Large, Division A

Marion F. Edwards
Councilman, 1st District

Deano Bonano
Councilman, 2nd District

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Councilman, 3rd District

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Councilwoman, 5th District





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Jefferson Parish

Louisiana

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguishing Budget Presentation Award to **Jefferson Parish, Louisiana**, for its Annual Budget for the fiscal year beginning **January 1, 2020**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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Jefferson Parish

Transmittal Letter







JEFFERSON PARISH

OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

October 16, 2020

The Honorable Ricky J. Templet
Council Chairman
Councilman-at Large, Division A
Jefferson Parish Council
1221 Elmwood Park Blvd., Suite 1016
Jefferson, Louisiana 70123

The Honorable Scott Walker
Councilman-at-Large, Division B
Jefferson Parish Council
1221 Elmwood Park Blvd., Suite 1018
Jefferson, Louisiana 70123

The Honorable Marion F. Edwards
Councilman, District 1
Jefferson Parish Council
200 Derbigny Street, Suite 6400
Gretna, Louisiana 70053

The Honorable Deano Bonano
Councilman, District 2
Jefferson Parish Council
1221 Elmwood Park Blvd., Suite 1013
Jefferson, Louisiana 70123

The Honorable Byron Lee
Councilman, District 3
Jefferson Parish Council
200 Derbigny Street, Suite 6500
Gretna, Louisiana 70053

The Honorable Dominick F. Impastato, III
Councilman, District 4
Jefferson Parish Council
1221 Elmwood Park Blvd., Suite 1015
Jefferson, Louisiana 70123

The Honorable Jennifer Van Vrancken
Councilwoman, District 5
Jefferson Parish Council
1221 Elmwood Park Blvd., Suite 1014
Jefferson, Louisiana 70123

RE: 2021 Proposed Budget

Dear Councilmembers:

Presented for your review and consideration is the Administration's proposed 2021 Annual Budget of \$693 million. That figure includes \$538 million for operations, \$79 million for capital improvements, \$44 million for debt repayments, and \$32 million for grant

JOSEPH S. YENNI BUILDING – 1221 ELMWOOD PARK BLVD – SUITE 1002 – JEFFERSON, LA 70123 – PO Box 10242 – JEFFERSON, LA – 70181-0242
OFFICE 504.736.6400

GENERAL GOVERNMENT BUILDING – 200 DERBIGNY ST – SUITE 6100 – GRETN, LA 70053 – PO Box 9 – GRETN, LA – 70054
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funds. The 2021 sales tax projection is based on a 5.5% decline over the 2019 actual sales tax collections which is consistent with the Office of the Legislative Auditor Report: "Effect of COVID-19 on Local Government Revenues" as well as the unknown effect of COVID-19 on sales taxes in 2021. This varies from the sales tax historical budgetary treatment, i.e., the sales tax budget was based on the actual sales taxes collected for the year two years prior to the budget year. The historical budgetary treatment was implemented considering uncertainties in the economy and economic growth patterns which render future revenue streams very difficult to project. Those considerations were never more valid than today. We are in unprecedented times and should stay true to our traditional and valued conservative fiscal and budgetary practices in addressing the COVID-19 significant negative financial and budgetary impacts.

As a result of these on-going conservative fiscal policies, and in conjunction with a hiring freeze on vacant positions through December 31, 2020, a minimal increase in health insurance costs as a result of Administration negotiations with the current health care insurer, and an earnest and ongoing budget review process to minimize expenditures, I am pleased to report that the Parish has budgeted a 5% merit based annual pay increase, thereby providing appropriate compensation to our valued employees, while continuing to provide our citizens the level and quality of services they deserve and enjoy. On a related note, I would like to thank the citizens and the employees of the Parish who have courageously endured the trying times imposed upon us by COVID-19.

Again, conservative fiscal policies and adequate fund balances are imperative to handling the challenges incumbent in a balanced budget while maintaining the same level of service to Jefferson Parish citizens. This philosophy is carried forth in the recommendations for the 2021 Budget with all departments maintaining a 15% reserve fund balance except the Twenty-Fourth Judicial District Court Commissioner's maintaining a 13% reserve fund balance. The reserve fund balance for the Alario Center and the Twenty-Fourth Judicial District Court Commissioners, both Special Revenue Funds, are achieved through transfers from the General Fund in the amount of \$396,872 and \$250,000, respectively. The reserve fund balance for all funds exceeds the 10% required reserve fund balance. Bond rating agencies have suggested a 15% reserve for all funds should be the Parish's goal and this Administration has met that goal with single exception. The General Fund reserve fund balance is maintained at 15% in the 2021 Budget.

The major budget highlights are as follows:

➤ Revenue Assumptions

- Property Taxes - remains consistent with 2020 Amended Budget
- Sales Taxes - a 5.5% decline over the 2019 actual sales tax collections consistent with the recommendations of the Office of the Legislative Auditor

➤ Expenditure Highlights

Operating

- 5% merit based annual pay increase for employees
- Administrative review on all requested overtime
- Continuation of administrative review/approval on filling open positions
- Administrative directive to all Departments to hold costs down and focus efforts on maintaining essential operations and essential services to our citizens and to maintain a safe environment for our employees and the citizens of Jefferson Parish
- Continuation of administrative review of all requests for travel

Capital

- \$26.0 Million - Drainage and SELA Improvements
- \$15.0 Million - Road Improvements
- \$11.6 Million - Water
- \$7.7 Million - Sewer Infrastructure
- \$6.4 Million - Recreation
- \$5.7 Million - Fire Departments
- \$2.5 Million - Library
- \$1.6 Million - Road Lighting
- \$1.2 Million - Animal Shelter

Debt

- \$33.5 Million - Road Improvements
- \$8.0 Million - Loan Programs
- \$1.0 Million - Government Buildings
- \$.9 Million - Animal Shelter

Historically, the General Fund departments present the most formidable funding challenges. General Fund reserves are a major factor considered by bond rating companies in assessing financial stability/risk. How often Jefferson Parish dips into its reserves to cover operating shortfalls may negatively impact financial health and bond rating determinations. I am pleased to convey that through aggressive budget management and conservative fiscal policies the budget as presented contains a 15% reserve for the General Fund and all other funds except the Twenty-Fourth Judicial Court Commissioner's at 13%.

With sales taxes as their major source of revenue, the General Fund, Streets, and Drainage Department's budgets will be closely monitored by the Administration. State mandated costs continue to burden the General Fund.

One final note looking forward: although the 2021 administrative process is complete, Jefferson Parish must be keenly aware of operating shortfalls that may occur. As the State continues its budget cuts, local governments are being called upon to shoulder the burden of expenses for those services previously provided by the State. The

2021 budget will face even tighter funding constraints. If Jefferson Parish is to provide the same or better level of service currently provided to its constituency, the call to do more with less is even more compelling.

Considering the foregoing, this proposed budget strictly follows conservative fiscal policies, while insuring that Jefferson Parish will maintain its current excellent bond rating and is well positioned for the future. As always, the budget can be amended at any Council meeting to allow for updating our financial position. If you have any comments or questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Cynthia Lee Sheng', written over a faint, larger version of the same signature.

Cynthia Lee Sheng
Parish President

cc: Steve LaChute, Chief Operating Officer
Valerie Brolin, Deputy Chief Operating Officer
Timothy J. Palmatier, Finance Director
Peggy Barton, Parish Attorney
Victor LaRocca, Budget Director
Madison Martin, Accounting Director
Renny Simno, Purchasing Director
Kerry Schrieffer, Assistant Finance Director

Jefferson Parish

Parish Profile





Jefferson Parish, Louisiana

History and Overview



Jefferson Parish is located in southeast Louisiana stretching 60 miles between the south shore of Lake Pontchartrain and the shores of the Gulf of Mexico. A product of the Mississippi River's delta system, the area that is now Jefferson Parish resulted from the river's deposit of sediment into the gulf as its course continued to change. The resulting diverse topography consists of natural land ridges, bayous, swamps, lakes, bays and islands.



The Parish was established in 1825, and at that time it extended west to east from St. Charles Parish to present-day Felicite Street in New Orleans. However, to accommodate its growing population, Orleans Parish annexed property from Jefferson Parish's eastern side. By 1874, the current boundaries of Jefferson Parish were set.

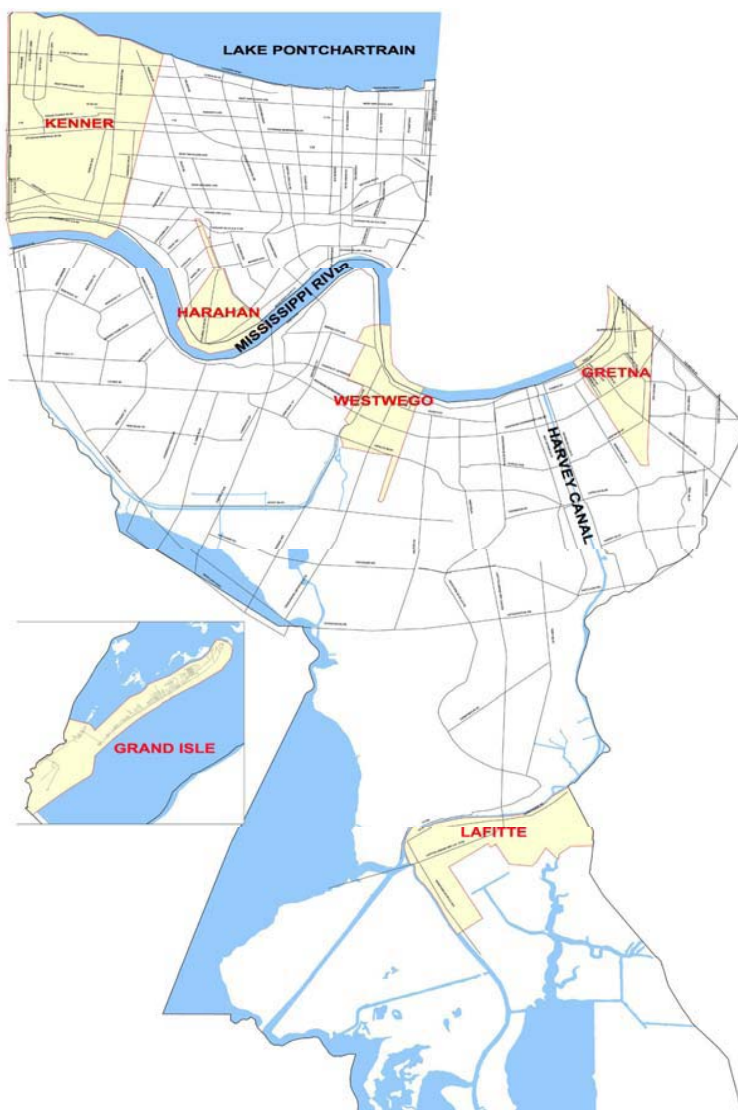
The parish is bounded by Orleans Parish and Plaquemines Parish to the east, the Gulf of Mexico to the south, St. Charles Parish to the west and Lake Pontchartrain (St. Tammany Parish) to the north.

The Mississippi River bisects the parish into two parts that are locally termed the east bank and west bank.

The east bank of Jefferson Parish is generally North of the Mississippi River and is composed of the unincorporated areas of Metairie and Jefferson, primarily, and the incorporated cities of Kenner and Harahan.

The west bank, located south of the Mississippi River, contains the unincorporated areas of Marrero, Harvey, Terrytown, Crown Point, Lafitte and Waggaman, while Gretna, Westwego and Jean Lafitte are incorporated. The incorporated Town of Grand Isle located on a barrier island in the Gulf of Mexico forms the parish's southernmost boundary.

Over the years, Jefferson Parish has transitioned from a rural parish comprised of farmland and vast undeveloped tracts, to New Orleans' first suburb from the 1950's to the 1970's, to its current status as an urban business center and one of the most populous parishes in the state. The parish's population is currently estimated at 431,275 persons.



Source: The Jefferson EDGE: Economic Profile

ECONOMY

The COVID-19 pandemic brought public health, economic, and fiscal challenges with significant negative financial and budgetary impacts. Throughout this on-going pandemic there have been erratic sales tax collections, budgetary impacts including reductions in hotel/motel occupancy taxes, auto rental taxes, various service charges, etc., and added direct expenditures incurred to address the COVID-19 public health concerns. The funds from the Coronavirus Relief Fund helped to ease some of this burden and to address the most urgent public health needs in fighting COVID-19. In addition, the 2020 budget of Jefferson Parish received \$19 million in mid-year adjustments including departmental reductions in response to COVID-19. Jefferson Parish continues to successfully operate in unconventional ways, e.g., working remotely, to provide high quality services to its citizens. Further, Jefferson Parish remains financially strong with 15 percent reserves, and all debt service payments made timely and in full.

Notwithstanding COVID-19 challenges, Jefferson Parish has responded and future job growth in Jefferson Parish is expected to be concentrated most heavily in the service industry, especially professional services such as law, medicine, accounting, engineering, technology and financial services. While Jefferson Parish offers all of the business amenities and services which commercial establishments look for, it also affords its residents a high quality of life--with good schools, low crime rates and plenty of recreational activities. The LaSalle Park, located on Airline Drive is home to the training facility of the New Orleans Saints and the Gold Mine at the Shrine on Airline, a 10,000 seats stadium, home of the Major League Rugby New Orleans Gold.

In addition, the Parish offers some of the finest medical care in the nation with world-renowned institutions staffed by pioneering physicians. A parish-owned hospital, West Jefferson Medical Center, is leased with a 45 year term with two 15 year renewal options. In addition, the formerly parish-owned hospital, East Jefferson General Hospital, was sold September 30, 2020 pursuant to a public referendum in which nearly 95% (please verify vote) of the voting public approved the sale. The Louisiana Children's Medical Center is the principal in both those transactions creating a family of hospitals to serve the entire community. Further, there are seven additional privately owned hospitals providing a full range of services including acute care as well as specialized services such as oncology, high-risk maternity, chemical dependency, burn care and others.

Jefferson Parish is well on its way to becoming the future business and commercial hub of the Gulf South, but it has not forgotten its rich history nor neglected its abundant natural and scenic resources. It is a community where quality of life and progress go hand-in-hand. In an attempt to shed the label "bedroom community" which is so often applied to suburban areas on the perimeters of large cities, Jefferson has moved progressively forward with major office, shopping and industrial complexes in the Parish.

There are no local personal or corporate income taxes in Jefferson Parish. Furthermore, there are no state ad valorem (property) taxes, and local property taxes are among the lowest in the nation. Water rates are also among the lowest in the nation.

TOURISM

For the tourist, Jefferson Parish remains a popular home base from which to explore the fascinating environs of South Louisiana. Its modern, first class accommodations are competitively priced and offer a quiet, safe and affordable environment in which to enjoy the quaint charm and *joie de vivre* of the surrounding parishes. Jefferson is home to the Jean Lafitte National Park and the Bayou Segnette State Park, both of which are very popular with residents and tourists alike. While catering to family tourists, Jefferson Parish has an extensive collection of fine restaurants,

many specializing in Creole and Cajun cuisine. Post COVID-19, residents and tourists alike will participate in the lively parades and celebration of the Mardi Gras season throughout Jefferson Parish.

CLIMATE

The climate permits year-round, outdoor activity for business as well as pleasure. It can be described as semi-tropical with the surrounding water modifying the temperature and decreasing the range between extremes.

EDUCATION

Ten institutions of higher learning and two theological institutions are located in the New Orleans area and are easily accessible to Jefferson Parish residents. Jefferson Parish also has a well-entrenched vo-tech system as well as an abundance of public and private schools with enrollment of 67,851 students.

GOVERNMENT STRUCTURE

The Parish is governed by a president and a seven-member council. The Parish President, elected parish-wide every four years, is responsible for carrying out the policies adopted by the Parish Council. The Parish President supervises all parish operations except those of the offices of the Sheriff, Clerk of Court, Assessor, Coroner, District Attorney and the Jefferson Parish Public School Board. These agencies are legally separate from the Parish Council and are governed by independently elected officials who prepare their own budgets, designate management teams and levy fees and taxes.

The Parish Council is the legislative and policy-making body of the parish. The council consists of two councilmember-at-large who are elected parish-wide with one designated as Council Chairman, and five district council members.

The Council has the authority to levy taxes, special assessments, service and license charges, fees and other revenues and to make appropriations for all parish projects. The Parish Council also has the authority to enter into contracts with other governmental units. Council meetings are open to the public and are generally held twice a month.



JEFFERSON PARISH LOUISIANA



48 Local Weather

GOVERNMENT ▾ DEPARTMENTS ▾ PARISH RESOURCES ▾ BUSINESS & DEVELOPMENT ▾ I WANT TO... ▾

SEARCH JEFFERSON PARISH



SERVICES/PAYMENTS



FREQUENTLY CALLED
NUMBERS



GARBAGE AND
RECYCLING



ROAD CLOSURES



PASSPORTS/MARRIAGE
LICENSE



CAREERS

Press Releases

- Jan 08 LANE CLOSURE:
LAPALCO BOULEVARD
- Jan 08 ROAD CLOSURE:
RIDGELAKE DRIVE
- Jan 08 FREE COVID-19
TESTING IN
JEFFERSON PARISH
(JAN. 11 – JAN. 15)
- Jan 07 JEFFERSON PARISH
COUNCILMAN BYRON
LEE, DISTRICT 3,
TEAMS UP WITH
INCLUSIVCARE FOR

More »

Events

- Jan 13 COUNCIL MEETING -
West Bank
- Jan 14 Board of Standards &
Appeals Meeting
Teleconference/Virtual
- Jan 14 Westbank Port
Development Task Force
- Jan 14 JP Fire Civil Service
Meeting
- Jan 14 Planning Advisory Board
West Bank Public

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Twitter

Tweets by @JeffParishGov

- Jefferson Parish
@JeffParishGov
Replying to @JeffParishGov
Eligible residents must contact a
participating provider and make an
appointment with them. Patients who arrive
without an appointment will not be
vaccinated. Do not arrive at a location
without an appointment.
- Jefferson Parish
@JeffParishGov
Replying to @JeffParishGov
•Students, residents, faculty and staff of

More »



COVID-19 Updates

Important information concerning
COVID-19 in Jefferson Parish.

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government programs, activities, and
services. Run by the Jefferson Parish
Public Information Office, JPTV is
committed to making local government
proceedings transparent and
understandable to its citizens.

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Terrytown Housing & Neighborhood Revitalization Pilot Program

The Terrytown Neighborhood
Revitalization Pilot Program is an
initiative spearheaded by Jefferson
Parish and JEDCO to revitalize existing
housing stock, encourage the
development of needed housing choices,
and improve neighborhood amenities,
infrastructure, and more in Terrytown.

More »

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Accessibility Information



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Jefferson Parish, Louisiana
Parish President and Council



Council At-Large, Div A
Ricky J. Templet



Parish President
Cynthia Lee-Sheng



Council Chairperson
Council At-Large, Div B
Scott Walker



Councilman, 1st District
Marion F. Edwards



Councilman, 2nd District
Deano Bonano



Councilman, 3rd District
Byron Lee

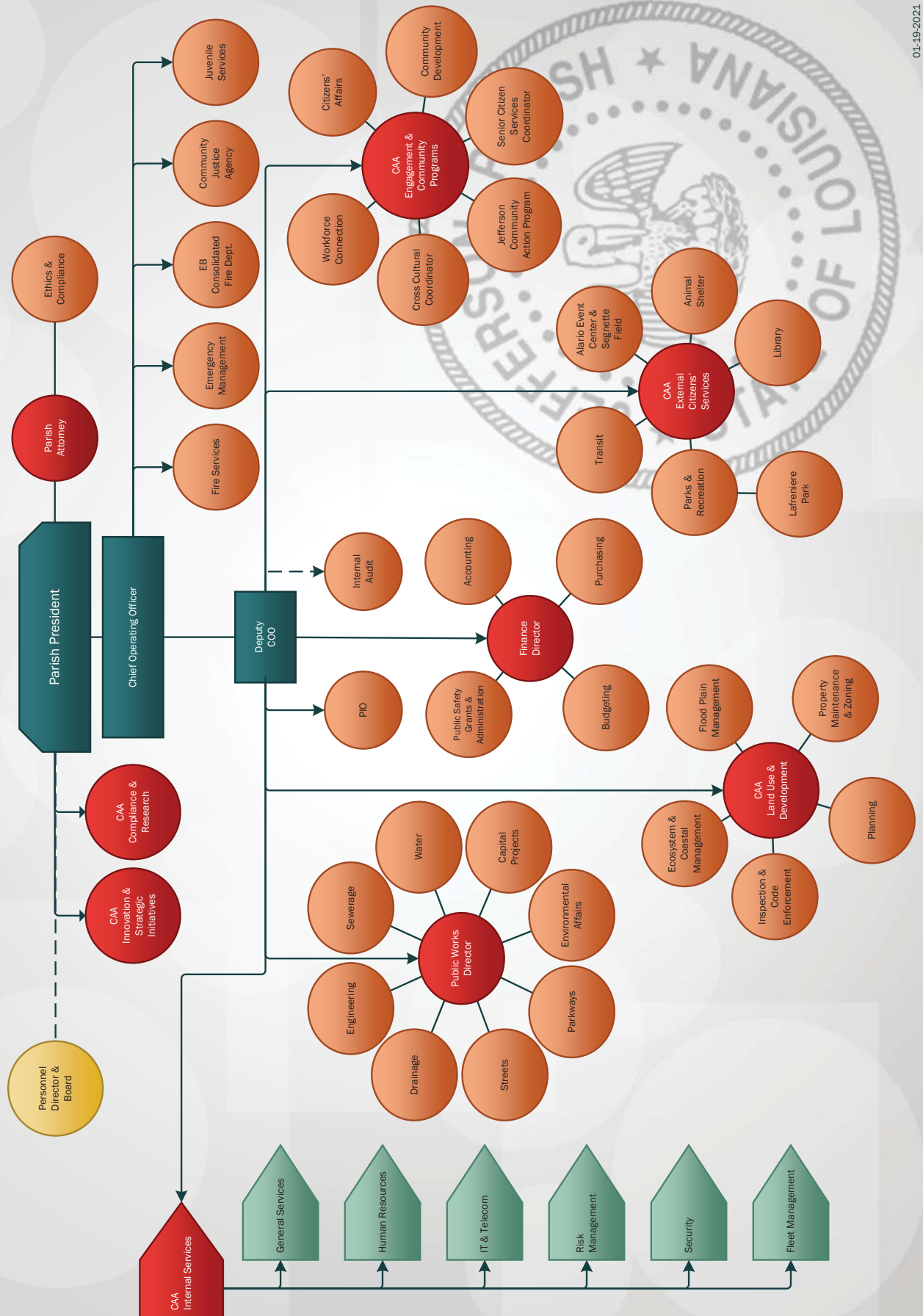


Councilman, 4th District
Dominick F. Impastato, III



Councilwoman, 5th District
Jennifer Van Vrancken

Jefferson Parish Administrative Structure Overview



01-19-2021

Jefferson Parish, Louisiana

Schedule of Departments by Fund by Function

2021

General	Special Revenue	Enterprise
<p><u>Legislative</u> Council Legislative Delegation Government and Ethics Compliance Judicial Functions Adjudicated Property District Attorney Law District Courts 1st Parish Court 2nd Parish Court Juvenile Court Justice of the Peace Constables Miscellaneous Judicial Pre Trial Release of Prisoners <u>Executive Function</u> Parish President <u>Elections</u> Elections Registrar of Voters <u>Financial Administration</u> Finance Director Accounting & Payroll Budget Director Internal Audit Purchasing General Services Personnel Human Resource Management Planning Planning Advisory Board Risk Management Public Safety Grants & Administration <u>General Services</u> Central Printing Miscellaneous General Services Surplus Property <u>Public Safety</u> Public Safety Board of Zoning Adjustments Inspection & Code Enforcement Administrative Adjudication Bureau of Administrative Adjudication Dept of Property Maint Zoning/Quality of Life Community Justice Agency Correctional Center - Operations Correctional Center - Home Detention Fire Services Emergency Management</p>	<p><u>Transit Function</u> Transit MTS <u>Culture and Recreation Functions</u> Library Consol Jeff Rec & Comm Ctr & Plygrd Dist Alario Center West Jeff Park & Comm Ctr & Plygrd Dist Playground District 16 Lafreniere Park LaSalle Park Culture & Parks <u>Council District Improvement/Assst Funds</u> Off Track Betting Video Poker Tourism Westbank Riverboat Gaming Health Premium Return BP Settlement <u>Public Safety Functions</u> Juvenile Services Ambulance Dist. No. 2 Fire District No 9 Fire District No 4 E.B. Consol. Fire District Fire District No 3 Fire District No 5 Fire District No 6 Fire District No 7 Fire District No 8 Emergency Communications Security Enhancement District 24th Court Commissioners Criminal Justice Inspector General Off Duty Witness Fund <u>Economic Redevelopment</u> Economic Development Terrytown Redevelopment Metairie CBD Economic Develop Dist Churchill Economic Develop Dist Jefferson Hwy Economic Develop Dist <u>Health and Welfare Functions</u> Animal Shelter Mosquito Control Health Unit Human Services Authority Senior Services Public Ed & Gov't Programming</p>	<p>Consolidated Sewer District No. 1 Consolidated Water District No. 1 <u>Internal Service</u> Central Garage Electronic Information Systems Mgmt Security Management Engineering Department Public Works Administration Environmental Affairs Floodplain Mgmt and Hazard Mitigation Coastal Management Ecosystems and Coastal Management</p>



Jefferson Parish

Executive Summary





Executive Budget Summary

Strategic Goals and Objectives

The 2021 Budget brings with it the challenges and impact of the COVID-19 pandemic, although certainly to a much lesser degree than in the 2020 Budget. The first Jefferson Parish case of COVID-19 was March 10, 2020. The COVID-19 pandemic brought public health, economic, and fiscal challenges with significant negative 2020 financial and budgetary impacts. Throughout this on-going pandemic there have been erratic sales tax collections, budgetary impacts including reductions in hotel/motel occupancy taxes, auto rental taxes, various service charges, etc., and added direct expenditures incurred to address the COVID-19 public health concerns. While funds from the Coronavirus Relief Fund helped to ease some of those burdens and to address the most urgent public health needs in fighting COVID-19, the 2020 budget of Jefferson Parish received \$19 million in mid-year adjustments including departmental reductions. As stated, the 2021 Budget impacts are much less and Jefferson Parish continues to successfully operate in unconventional ways, e.g., working remotely, to provide high quality services to its citizens. Notwithstanding the COVID-19 pandemic fiscal challenges and as a result of conservative fiscal policies, Jefferson Parish remains financially strong with 15 percent reserves, with all debt service payments made timely and in full.

Those conservative fiscal policies and adequate fund balances continue to position Jefferson Parish to handle the challenges of balancing the budget while maintaining the highest level of services to its citizens. The Parish continues to concentrate efforts on quality of life issues as well as functioning as the region's economic engine, by focusing on and leading its economy and redevelopment.

Jefferson Parish Government's overreaching goal and vision is to put the public first by striving to provide the highest level of service across all aspects of our government. Jefferson Parish provides services, leadership and vision to improve the quality of life in Jefferson Parish through continued controlled and well-planned growth, economic development and environmental planning. As to budgeting, the budget of Jefferson Parish is balanced, strong, and departmental budgets are based on investing public resources towards the strategic results Jefferson Parish seeks to achieve rather than the traditional budgeting system of incremental changes to the previous year's budget level.

We hold foremost that "It is a high honor and distinct privilege to serve the citizens of Jefferson Parish, and recognize that the respect of the public can never be anticipated if not first earned." The following strategic goals and priorities provide a framework for the public and the Parish to provide a link between its long-term financial plans, its operating budget and its funding priorities:

- Efficient and effective government including developing and supporting E-Government services and operations to bring the provision of those services and operations to the "Next Level" in offering new, innovative services and ideas. Our organizational chart has been reconfigured into governmental services "Clusters" to assemble the best management team to implement "Next Level" initiatives.

- Improving customer service and citizen accessibility to their government.
- Employing, developing, and nurturing a diverse workforce capable of responding to the changing needs of the citizens and the workplace.
- Implementing innovation and creativity in the provision of public service also requires an effective government organization which must strategically evolve to meet continuing economic, social and institutional challenges, including pandemics such as COVID-19. We welcome the developing demands and expectations of the public with creative strategic thinking, innovation, cutting edge technology and more efficient processes.
- Promoting fiscal accountability and responsibility in all departments.

Further, during 2021 through 2025, the next five years, the following strategic goals, priorities and accomplishments include:

- Promoting fiscal accountability and responsibility in all departments through the preparation of, and adherence to, budgets and financial reports that comply with the best recognized principles of governmental finance.
- Maintaining our excellent bond ratings with rating agencies to allow for the issuance of the lowest cost debt for capital improvement programs.
- Refinancing debt at lower interest rates to provide lower debt service requirements and increased funds for additional capital improvement projects.
- Issuance of Revenue Bonds to provide funds for water and sewerage projects.
- Continuing to maintain adequate fund balance reserves.
- Continuing innovative business and strategic economic growth and development.

Noted below are some of the “Next Level” initiatives, accomplishments and strategic goals started, completed or on-going during 2020 in support and furtherance of the strategic priorities, strategic goals, and on-going long-term financial plans for the years 2021 through 2025, the next five years:

- As noted, Covid-19 had a substantial impact on priorities, goals and financial plans. Its history to date belies any future priorities, goals or financial plans and suggests it appropriate to examine that history in preparation for the future. Perhaps no more so than in Technology and the day-to-day business of Jefferson Parish. The Jefferson Parish IT Department updated over 550 computers for remote access including 350 new laptops, WiFi access was added to Community Centers and Playgrounds, TEAMS video conferencing was deployed for in-house and external meetings; created a program and Parish website to track Jefferson Parish and other jurisdiction COVID19 related data, e.g., tests taken, test results, positivity rates, etc.; implemented DocuSign software to provide for the electronic execution of contracts, etc. In addition, the Library Department implemented a new self-checkout technology and on-line database of resources. The Jefferson Parish Council and the Administration were progressive in their approach to-reopening continuing to work diligently via virtual meetings, including Council Meetings without a meeting deferred or cancelled. Jefferson Parish pivoted to meet the COVID-19 technology challenges and will continue substantial investments in technology in remaining “cutting edge”, progressive, and forward thinking. These technology changes as well as others

noted throughout this Summary provide insight to Jefferson Parish's future priorities, goals and financial plans.

- The Jefferson Parish Transit Department launched a new mobile application for real-time route tracking; installed new self-cleaning technology (nanotechnology-powered-self-cleaning) "skins to cover high-touch surfaces on the buses and new ultraviolet disinfection systems that use UVC light to help fight against viruses and bacteria; hosted the first Holiday & Food Drive to benefit children and all of those in need of food including the elderly; undertaking the demolition of a standing 7,000 sq. ft. facility to be replaced with a new 14,000 sq. ft. facility in conjunction with Juvenile Services to serve as a model for the region to lower probation and detention violation instances.
- The Jefferson Water Department partnered with MoneyGram and CheckFree to offer more than 100 collective locations throughout the Parish for residents to pay water and utility bills thereby eliminating a Parish supported standalone in person drop off site saving the Parish approximately \$100 thousand per year.
- The Water Department initialized East Bank Water Treatment Plant upgrades; and, implemented an Automated Meter Reading pilot phase with Parish wide application planned as part of the Parish's five-year Plan
- The Jefferson Parish Drainage Department fully automated five manned drainage pump stations to provide redundancy and to eliminate the necessity for a person to "man the station"; and, began construction on major drainage improvements for the majority of the Elmwood Business District
- The Jefferson Parish Planning Department is developing a Green Infrastructure Plan, in conjunction with the Stormwater Management Advisory Committee to achieve broader sustainable water management considering Jefferson Parish's local conditions, e.g., soils, topography, and rain water data, all to study green infrastructure and low-impact development principles and best practices to enhance the existing drainage system.
- The Animal Shelter Department implemented a virtual adoption process through Facetime and teamed up with 911 Foster, a web based foster program to track, communicate with the public and adopt foster animals, as well as with Finding Rover, a web -based description recognition program of lost and found pets to increase our ability to help owners find their pets.
- The Consolidated Garbage District has undertaken multimillion-dollar infrastructure investments resulting in major reductions in odor complaints, increased capacity for gas generation and resulting increases in royalties, and overall increases in efficiencies in operations of the Landfill.
- Avondale Marine, a 2018 joint venture between T. Parker Host and Hilco Redevelopment Partners, began operations at the Avondale Shipyards. At one time Avondale Shipyard was the State of Louisiana's largest employer but had been dormant for many years. The Avondale Marine site is 256 acres with 8,000 feet of deep-water riverfront access and the largest intermodal transportation system in the South. Avondale Marine and Jefferson Parish envision a global logistics hub with value-added advanced manufacturing at its core with break bulk cargo and warehousing, and distribution facilities. Avondale Marine projects the creation of more than 2,000 jobs. In 2020 the State of Louisiana Committed \$1.5 million in capital outlay to construct a new state-of-the-art gate complex and Jefferson Parish

applied to MARAD (U. S. Department of Transportation, Maritime Administration) for and received a Port Infrastructure Development Grant in the amount of \$9.9 million. The total Port Infrastructure Development Grant Project cost is \$21.1 million with T. Parker Host contributing the remaining \$11.2 to convert a former shipyard dock wharf into a modern cargo dock which will extend further into the Mississippi River to accommodate larger vessels.

- The 94-acre John Alario, Jr. Sport Complex began construction with a May 2022 completion date. This facility will support local use, generate sports tournaments activity, and be an economic driver for Jefferson Parish and the surrounding New Orleans Metropolitan Area.
- Stuart Enterprises, Inc. has agreed to move 110 jobs from Houston to the Elmwood Redevelopment area.
- Jefferson Parish initiated a Housing Stock Enhancement Strategic Plan to provide updated, improved, modern and attractive community housing for both existing residents and to attract those looking to move into the region. 80% of the housing in Jefferson Parish was built prior to 1980. The Parish recognizes future generations of families desire for homes that are modern and attractive. Jefferson Parish, JEDCO and the Tulane School of Architecture's Albert & Tina Small Center for Collaborative design finalized the Terrytown Neighborhood Revitalization Study Strategic Plan to provide a suite of tools, resources, and recommendations that will improve existing housing stock, encourage the development of new desirable housing units and improve the neighborhood amenities and infrastructure in Terrytown. The Plan includes mixed-use walkable neighborhoods with access to both commercial and residential amenities. Terrytown is the oldest planned suburban development in Jefferson Parish and the Parish broke ground on a new 1,500 square foot modern home in Terrytown. That first home was purchased within days of the ribbon cutting. This model home may be replicated across the Parish and will be used to attract a new generation of home buyers into Jefferson Parish.
- The five-year Road and Sewer Bond program continues with major improvements undertaken in 2020. In 2019 the Parish issued in excess of \$280 million in Special Sales Tax Revenue Bonds for road and sewerage projects. As part of the Parish's five-year long-term capital plan, in 2017, as a result of the voters renewing a 7/8th cents sales tax for an additional twenty years through 2042, the Parish refinanced and restructured its debt through a bond issue to provide \$120 million in additional funds for road and sewerage projects without an increase in annual debt service. The revenue stream through 2042 will provide funding for improvements in streets, drainage, and sewerage including the Causeway Corridor Improvements (an interchange at Earhart Expressway and Causeway) which will allow both north and south bound exits off the Earhart Expressway without leaving Jefferson Parish and continuation of the expressway to Airline Drive and the Airport, allowing easier and more direct access to Old Metairie, I-10 and the Ochsner Hospital and Health systems expansion. In addition to this \$400 million, state and federal supplemental match funds will increase the total project funds to more than \$500 million.
- The Louis Armstrong International Airport completed construction of its \$826 million new terminal on the north side of the property in November 2019 featuring world class restaurants and state of the art amenities. \$90 million in State of Louisiana GARVEE Bonds (Grant Application Revenue Vehicle Bonds) are authorized to

construct flyovers to ease traffic to make the airport commute easy and to reduce airport related traffic in the surrounding Jefferson Parish neighborhoods. In addition, while the Airport has seen reduced use because of COVID-19, it is poised for increased activity in 2021.

- Ochsner Hospital and Health Systems continues its multi-year \$600 million (\$380 million from Ochsner; \$240 million from joint venture partners) expansion with the addition of seven floors to the medical center west tower, the expansion of the Gayle and Tom Benson Cancer Center, the construction of an outpatient Imaging Center, and the development of a west campus along Jefferson Highway including the construction of a Rehabilitation Hospital, a Physical and Occupational Therapy Clinic, and the new Chamberlain University College of Nursing all to accomplish a mixed-use corridor with destination healthcare at its core. The construction and operations creates some 3,500 jobs once complete while removing blighted areas and reinvesting millions to produce major economic development. The Parish also created a TIF (Tax Incentive Fund) District (the Jefferson Highway Economic Development District) in dedicating certain incremental sales tax revenues to these and associated endeavors.
- Again, as part of its five-year plan, the Parish dedicated Economic Development funds to U.S. Foods in Marrero for the expansion of the F. Christiana distribution center. The expansion increases the facility from 70,000 sq. feet to 200,000 sq. feet. The company retained 140 jobs while creating an additional 45 direct jobs at an average annual salary of \$46,000.
- Elmwood Redevelopment continues to transform the 100-acre retail and commercial market into a mixed-use development with new apartments, retail and dining options. The ten-year phased construction project includes 500 apartment units, updating to the intersection of Citrus and Elmwood West Drive, storm water management, more green space, and integration and compatibility with the Jefferson Edge 2025 and the Housing Stock Enhancement Strategic Plans to provide a variety of housing options for residents and potential residents. All with the goal to make the community more desirable for both businesses and residents alike in addition to generating more budgetary sales tax revenues. The Parish created a TIF (Tax Incentive Fund) District (The Elmwood Economic Development District) in dedicating certain incremental sales tax revenues to these and associated endeavors to transfer the site into a vibrant, progressive mixed-use town center with walkable corridors and numerous residential and commercial offerings.
- Recognizing our employees as valued and important resources to the success of Jefferson Parish and the provision of the highest level of service to its citizens, and following a market-based Pay Plan Study for its Judicial, Executive and Classified employee and in attempt to keep our wages competitive and consistent with our strategic long-term goal to recruit and retain high quality workers, the 2021 budget includes a 5% merit-based increase in salary for those employees whose performance meets expectations.
- The Jefferson Parish Council in 2020 approved four renewal millage initiatives at the originally authorized amount to continue each revenue stream through a ten-year term:

- Grand Isle Playground District #16, Grand Isle, Louisiana, to provide for the purposes of acquiring, constructing, improving, providing, maintaining and/or operating the recreational and other community facilities within the District.
 - Fire Protection District No. 3 of Jefferson Parish. for the purposes of acquiring, constructing, improving, providing, maintaining and/or operating the District's fire protection facilities and equipment
 - East Bank Consolidated Special Service Fire Protection District of Jefferson Parish for the purposes of acquiring, constructing, improving, providing, maintaining and/or operating the District's fire protection facilities and equipment.
 - Consolidated Garbage District No.1 for the purpose of acquiring, constructing, providing, maintaining and/or operating the District's garbage collection and disposal facilities and other necessary related functions.
- Cornerstone Chemical Company invested \$32 million in its new plant creating 450 permanent new jobs. Substantial expansion and upgrading to more modern, technologically enhanced and environmentally safe operations were undertaken for the benefit of the Parish and its citizens.
 - Jefferson Parish has recognized that undoubtedly internet sales have contributed to the lack of sales tax growth and has encouraged congress to pass marketplace fairness legislation (MFA, Marketplace Fairness Act) to allow for the collection of state and local taxes from remote online sellers and enable local "brick and mortar" main street stores to remain competitive with on-line retailers. Local retailers compete at a five to ten percent disadvantage to online sellers by collecting legally required sales tax at the time of purchase. In addition, Jefferson Parish worked with the Louisiana Legislature to establish the Louisiana State Sales and Use Tax Commission for Remote Sellers, Act 274, Regular Session, 2017, and through passage of H.B. No. 17, Act No. 5, Second Extraordinary Session, 2018, provided criteria for the definition of "dealer", i.e., individuals or businesses not physically present in Louisiana that sell over \$100,000 of goods or services into the state, engage in 200 or more separate transactions with Louisiana customers, or voluntarily register to collect and remit remote sales taxes. All in recognition of the United States Supreme Court decision in *South Dakota v. Wayfair*. As a result of these efforts, remote sales tax collections have increased.
 - On-going Financial Management System software upgrading from an AS400 environment to a more user-friendly environment with greater functionalities and to allow more interdepartmental electronic communication.
 - Continuing, improving and expanding the Jefferson Parish website with mobile and social media users in mind to provide for easy access, in more than 100 different languages, to Jefferson Parish news content and information with links to a variety of Jefferson Parish Government services, as well as helpful and urgent information such as access to Parish *News Releases and Special Notices*, LIVE [JPTV](#), *Jefferson Parish Government Access Television*, which includes live broadcasts of Jefferson

Parish Council meetings, urgent Parish news conferences, special events, and regular JPTC programming with immediate access to a comprehensive list of helpful services allowing users to:

- Check important COVID-19 statistics and “hot spots”
 - Apply for a permit,
 - Pay a Jefferson Parish water bill,
 - Report a code violation,
 - Access information related to road closures,
 - Access a directory of all Jefferson Parish departments, municipalities and agencies.
-
- Jefferson Parish continued its social media presence in 2020 with its interactive [Facebook](#), [Twitter](#) and [Instagram](#).
 - Entered into a Cooperative Endeavor Agreement with the State of Louisiana and the Archdiocese of New Orleans to transform the Hope Haven facility (a beautiful and historic property left vacant for decades) into a health and fitness park to offer expanded and more convenient services to the public. The State has appropriated more than \$5.1M in funds, and design and construction has begun.
 - Retired the debt associated with the 30,000 square foot state-of-the art Animal Shelter on the west bank of Jefferson Parish which improved the overall welfare of animals, kept the animals healthier, and encouraged residents to adopt. The Parish has undertaken a feasibility study and plan to consider the construction of a new animal shelter with location on the east bank of Jefferson Parish reflecting the progressive direction of animal welfare in Jefferson Parish.
 - Continued to improve the E-Procurement system which allowed vendors to submit and view bids electronically free of charge. In 2020 the submission of Statements of Qualification and Requests for Proposal are mandated to be submitted electronically through E-Procurement.
 - \$23.5 million in Gulf of Mexico Energy Security Act (“GOMESA”) bond funding has been committed for the purpose of permitted GOMESA project uses including coastal protection and restoration.
 - Jefferson Parish routinely reviews its bonded debt portfolio for refinancing opportunities. Jefferson Parish continues to maintain its “AA” bond rating providing for continued low borrowing costs.
 - Tax Incentive Fund (TIF) Districts have been established to stimulate growth and enhance target areas that were deemed to have the potential of increasing future revenue.
 - All Departments’ (other than the Twenty-Fourth Judicial District Court Commissioners) reserve fund balances are maintained at 15 percent in the 2021 budget. Jefferson Parish maintains its goal of 15 percent reserve fund balances for all departments and has directed Department Directors to increase to, or maintain, the 15 percent reserve fund balance.
 - Jefferson Parish continues its operation of a \$150 million Pump to the River project which was funded 65% by the U.S. Corps of Engineers. The project now on-line alleviates drainage congestion by pumping rain water from areas of Jefferson Parish to the Mississippi River taking water off the street and moving it south to the river. In

addition, 2 pump stations have been enhanced increasing pumping capacity in existing pipes from 32 cfs to 220 cfs (cubic feet per seconds).

- The Eastbank Consolidated Fire Department maintained its class 1 rating with an even higher score and the highest score in the State of Louisiana.
- The Jefferson Parish Performing Arts Center, a state-of-the-art municipal theater continues to provide Jefferson Parish with a much-needed venue for cultural functions seating 1,100 people. The Center entered and continues to provide excellent theater and cultural events to the public.
- Beautification of major thoroughfares and entrances to the Parish through its Commercial Parkway Zone (“CPZ”) program continues to take place. The Regional Planning Commission completed, and the Parish Council adopted, a Master Plan to construct a \$75 million Bike Path throughout the entire Parish. The Plan received the “Excellence Award for a Plan” award by the American Planning Association. The Award recognizes that the Plan represents excellence of thought, analysis, writing, and graphics throughout the plan, implementation, strategy, and process, regardless of budgetary limitations. 18 Bicycle Network Projects have been undertaken including two major projects: Westbank from the Mississippi River to Parc De Families and Eastbank from the Mississippi River to Lake Pontchartrain. In addition, the CPZ issued refunding and revenue bonds generating \$3.6 million for beautification projects along Veterans Boulevard while reducing its annual debt service. The pledged revenue included right-of-way lease revenue from businesses along and near Veteran Boulevard.
- Jefferson Parish Economic Development Commission (JEDCO), an independent yet complementary arm of Jefferson Parish Government, serves to proactively influence the Jefferson Parish economy through the retention and creation of quality jobs, entrepreneurship and investment in Jefferson Parish through maintaining a Business Innovation Center to attract technology-based startup companies and an Innovation Loan and Technical Assistance Program (ITLAP) to provide economic growth through low interest loans. The JEDCO Challenge is continued as an annual pitch competition for startup companies with ties to Jefferson Parish and provides five local entrepreneurs with a chance to pitch for \$20,000 in cash and additional in-kind business services, totaling more than \$60,000.
- Jefferson Edge 2025 is Jefferson Parish’s long-term economic development strategic plan, currently in the formulation stages, to focus on resiliency, social-equity, competition, talent and workforce, innovation, and industry to promote sustainability, job growth, and investment in Jefferson Parish through a two-tiered approach with focus on targeted industry clusters (industries with the most potential and opportunities for growth, e.g., health care and IT systems industries) and identifying cross-cutting issues to ensure success.
- JEDCO engaged a talented team of consultants to take on the first phase of implementation of the Master Plan for the Churchill Technology & Business Park, a 480- acre site of developable land which will become a catalyst for jobs and investment in Jefferson Parish and across the region. The Plan includes shared and integrated storm water management, shared parking, mixed-use development including residential, office, flex space, institutional and research and office equipment, urban core, green space, walking paths, water management and a vision for progressive infrastructure.

- The Parish continues to enhance Parc de Families, a 610-acre park with an 18-hole disc golf course, soccer and football fields and walking trails holding disc golf tournaments and other recreational activities. In addition, Jefferson Parish recently issued refunding a revenue bonds generating more than \$4 million for new projects at the park, including soccer fields, while reducing its annual debt service. The pledged revenue included the already existing \$1.25 per month Operation and Construction Fee and Service Charge per dwelling within the District.

All of the above initiatives were accomplished through current year funding, state capital outlay, federal grants, bond issues, or one-time revenues.

Source: State of Jefferson Parish as presented by Parish President Cynthia Lee Sheng, Council Chairman Ricky Templet; JEDCO (Jefferson Parish Economic Development Commission) Annual Report; and other related publications and presentations.

Major Issues and Budget Outlook

Notwithstanding COVID-19 challenges, as we move forward in 2021 and in addition to the on-going initiatives including fund balance reserve maintenance and increases as appropriate and prudent, additional refinancing savings, and continued economic growth, we do have one big challenge, the General Fund. With modestly increasing sales tax revenues as a major source of funding, together with State Mandated costs continuing to rise and cutbacks in State funding, additional revenue sources and expenditure cut backs need to be considered in order to balance the General Fund in future years. In 2021, the state mandated appropriations amount to approximately 42% of the General Fund's budget with a net cost impact on the General Fund of approximately \$44.6million.

Sales and use taxes account for a substantial portion of the General Fund budget. While General Fund Sales Taxes have shown a slight increase over the last 5 years, the Parish will have to closely monitor and consider controlling spending whenever practical in future years in order to maintain a healthy fund balance reserve in the General Fund.

While Jefferson Parish has been conservative in its revenue projections, sales taxes are expected to modestly exceed or remain flat with these projections. It is also expected to witness similar very modest growth in the coming year.

In conclusion, Jefferson Parish remains strong financially. Our bond ratings have remained stable, our fund balances are healthy and Jefferson Parish is poised to continue to be the rebuilding block for the entire region.

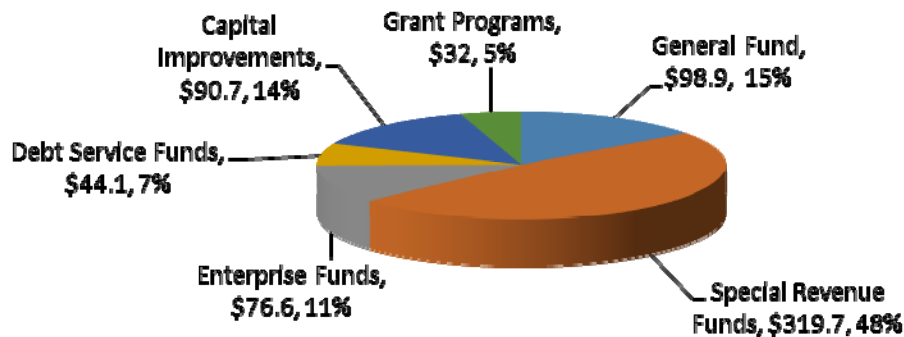
2021 Budget Overview

The Parish's total combined annual 2021 budget is comprised of six types of funds: General Fund, Special Revenue Funds, Enterprise Funds, Debt Service Funds, Capital Project Funds and Grant Funds. It has always been the Parish's policy that any significant revenue increases would not be used for normal operations but rather for one time capital improvements, capital equipment purchases or accelerated debt service payments.

Revenues

Combined annual 2021 budgeted revenues are projected at \$662 million. The Annual Budget includes \$98.9 million for General Fund, \$319.7 million for Special Revenue Funds, \$76.6 million for Enterprise Funds, \$44.1 million for Debt Service, \$90.7 million for Capital Improvements and \$32 million for Grant programs.

TOTAL PARISH REVENUES 2021 Annual Budget - \$662 (In Millions)



The breakdown among funds (Including the change from the 2020 Amended Budget) is as follows:

Major Fund Category	2020 Amended Budget	2021 Adopted Budget	Change
General Fund	\$ 92,180,819	\$ 98,904,567	\$ 6,723,748
Special Revenue Funds	321,680,037	319,705,698	(1,974,339)
Enterprise Funds	93,271,139	76,552,709	(16,718,430)
Debt Service Funds	46,538,907	44,072,494	(2,466,413)
Capital Project Funds*	274,634,109	90,741,737	(183,892,372)
Grant Funds**	191,066,142	32,010,339	(159,055,803)
TOTAL	\$ 1,019,371,153	\$ 661,987,544	\$ (357,383,609)

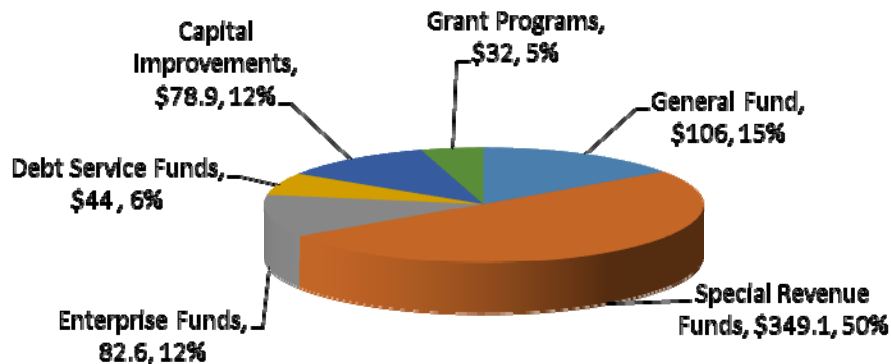
*Capital Project Funds are adopted on project funding needs basis.

**Grant Funds are adopted based on known recurring funding.

Expenditures

The Parish's total combined annual 2021 Budgeted Expenditures is \$692.6 million. The Annual Budget includes \$106 million for General Fund expenditures, \$349.1 million for Special Revenue Funds expenditures, \$82.6 million for Enterprise Fund operations, \$44 million for Debt Service requirements, \$78.9 million for Capital Improvements and approximately \$32 million for Grant Programs.

TOTAL PARISH EXPENDITURES 2021 Annual Budget - \$692.6 (In Millions)



The breakdown among funds (Including the change from the 2020 Amended Budget) is as follows:

Major Fund Category	2020 Amended Budget	2021 Adopted Budget	Change
General Fund	\$ 103,237,513	\$ 106,013,074	\$ 2,775,561
Special Revenue Funds	\$ 344,566,314	\$ 349,126,482	\$ 4,560,168
Enterprise Funds	\$ 102,162,984	\$ 82,539,577	\$ (19,623,407)
Debt Service Funds	\$ 43,985,577	\$ 44,034,589	\$ 49,012
Capital Project Funds*	\$ 532,238,787	\$ 78,867,206	\$ (453,371,581)
Grant Funds**	\$ 194,748,110	\$ 32,010,339	\$ (162,737,771)
TOTAL	\$ 1,320,939,285	\$ 692,591,267	\$ (628,348,018)

*Capital Project Funds are adopted on project funding needs basis.

**Grant Funds are adopted based on known recurring funding.

Fund Balance Reserves

It should be noted that the strategy of maintaining operating reserves of 15% for all funds of prior year actual expenditures (whenever possible) has enabled many departments to maintain existing levels of service despite revenue shortfalls. Although fund balance was utilized to balance the budgets of several funds, fund balances are monitored to make sure reserves are not at risk of being completely depleted. Any major declines in departmental fund balances are attributable to transfers of funds to major capital programs. Included in this year's budget is \$27 million of such transfers. Other transfers include \$4.5 million to fund grant matches, \$3.4 million for the repayment of various debt obligations and \$10.7 million to fund various programs and operations.

Personnel Resources

The overall 2021 position count increased by 27. The General Fund is comprised of 915 positions; the Special Revenue Funds 1,659 positions and the Enterprise Funds and Internal Service Funds have 478 and 250 positions, respectively. Specific details on position classifications are included in the Budget Detail Summaries for each respective department.

Parish Position Changes

Fund Type	2020 Adopted Budget	2021 Adopted Budget	Change
General Fund	913	915	2
Special Revenue Funds	1,641	1,659	18
Enterprise Funds	474	478	4
Internal Services Funds	247	250	3
TOTAL	3,275	3,302	27

Change in position count can be attributed to:

General Fund – Council eliminated two Clerk positions, one Director of Legal Services, one Administrative Aide, added three secretaries and three Chief of Staff; Parish Attorney Office eliminated three Assistant Attorneys and one Senior Attorney; Property Maintenance Zoning added a new Computer Network Specialist; Fire Services added an Administrative Assistant, Hazmat Risk Coordinator, and Hazmat Risk Assistant Coordinator, all transferred from East Bank Consolidated Fire; JeffCAP eliminated a Housing Counselor; Citizen's Affairs added a Cross-Cultural Community Outreach Coordinator; the net result is an increase of two positions in the General Fund.

Special Revenue - Animal Shelter added an Adoption Coordinator and an Volunteer Coordinator; Library added an Associate; Recreation added two Special Program Supervisors, two Groundskeepers, two Zone Managers, two Area Coordinators, four Center Supervisor Assistants, and one Electrician; East Bank Consolidated Fire eliminated a Hazmat Risk Coordinator and Hazmat Risk Assistant Coordinator; Lafreniere Park added a Director and a Clerk; Parkways added a Vegetative Management Specialist; Senior Services added a Coordinator; the net result is an increase of eighteen positions.

Enterprise Fund - Consolidated Water added a Public Works Business Manager Assistant, one Typist Clerk, and two Utility Billing Clerks; the net result is an increase of four positions.

Internal Services - EIS added a Typist Clerk; Engineering Department added an Engineer; Public Works added a Technical Advisor; the net result is an increase of three positions.

Employee Pay and Benefits

Employees are the greatest asset of the Parish. Salaries and benefits continue to be at the forefront of the budgetary process. Included in the adopted 2021 budget is a 5% merit raise that is annualized in the budget at a 3% average parishwide. Parochial Employees' Retirement System benefit employer contribution rate remained unchanged at 12.25% of eligible employees' salaries. Hospitalization benefits are provided to eligible employees and retirees on an 81.82% employer contribution rate for employee coverage and a 50% employer contribution rate for dependent coverage.

Fund Type Overview

General Fund Revenues

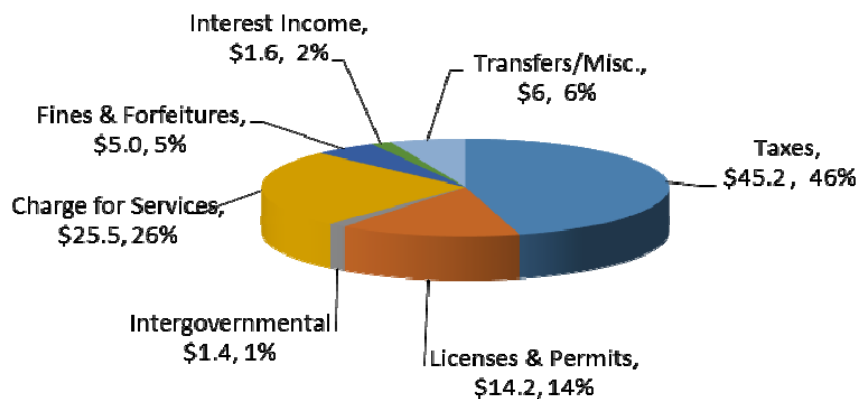
General Fund revenues are used to pay for many services enjoyed by the citizens of the Parish. The departments that provide direct and indirect services include the Parish Council, Parish President, Financial Administration, Judicial Court System and Parish Attorney. In this 2021 Annual Budget, General Fund revenues are estimated at \$98.9 million. This projection represents a 7.3% increase as compared to the 2020 amended budget which can be attributed to an anticipated increase following budget reductions from the impacts of COVID-19 in 2020.

Major revenue sources of the General Fund are sales taxes and property taxes. Overall taxes account for 46% of the total General Fund revenues for 2021. Revenue assumptions for property taxes remain consistent with the 2020 amended budget except for increases due to millage renewals. Sales taxes are projected 5.5% lower than 2019 actual collections but 10% higher than the 2020 Amended budget which was as a result of COVID-19 midyear budget adjustments.

General Fund Revenue Changes by Type

Revenue Type	2020 Amended Budget	2021 Adopted Budget	Change
Taxes	\$ 41,686,287	\$ 45,200,785	\$ 3,514,498
Licenses & Permits	13,629,374	14,240,500	611,126
Intergovernmental	1,383,128	1,384,485	1,357
Charges for Services	23,311,455	25,510,934	2,199,479
Fines & Forfeitures	4,698,664	4,976,150	277,486
Interest Income	1,556,056	1,637,000	80,944
Miscellaneous	1,385,276	1,333,276	(52,000)
Other Financing Sources	4,530,579	4,621,437	90,858
TOTAL	\$ 92,180,819	\$ 98,904,567	\$ 6,723,748

GENERAL FUND REVENUES 2021 Budget - \$98.9 (in Millions)



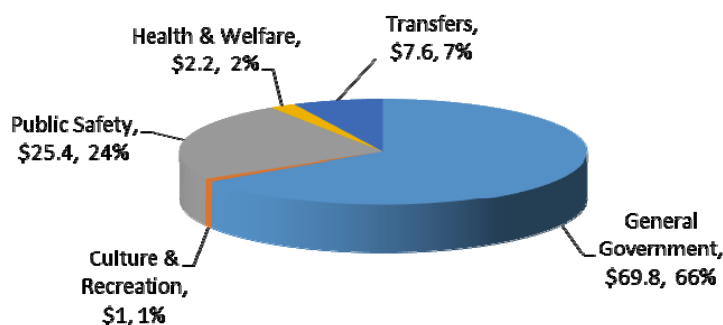
General Fund Expenditures

Approximately 15% or \$106 million of the spending authorized in the annual budget relates to general operations of the Parish, namely the General Fund. As noted, sales taxes are the major source of revenue and are susceptible to fluctuations in the economy. As most General Fund departments have reduced their budgets over the past years to compensate for flat economic trends, one item that has significantly grown over the past few years is "State Mandated Costs." These are costs mandated by the State of Louisiana to fund Criminal Justice related activities. Less than half is recouped through fines and fees collected. Though some fines and fees have increased through State legislation, the burden is absorbed by the General Fund. As a result, all departments must tighten their budgets in order to balance the budget. The below chart summarizes the changes in the General Fund budget by program area:

General Fund Changes by Program Area

Program Area	2020 Amended Budget	2021 Adopted Budget	Change
General Government			
Legislative	\$ 7,754,364	\$ 7,770,302	\$ 15,938
Judicial	37,168,154	38,866,482	1,698,328
Executive	3,264,685	3,299,930	35,245
Elections	805,868	822,864	16,996
Financial Administration	17,931,261	18,636,340	705,079
General Services	1,900,110	367,918	(1,532,192)
Total General Government	68,824,442	69,763,836	939,394
Culture & Recreation	989,070	1,059,266	70,196
Public Safety	23,870,900	25,365,208	1,494,308
Health & Welfare	2,185,562	2,186,017	455
Other	7,367,539	7,638,747	271,208
TOTAL	\$ 103,237,513	\$ 106,013,074	\$ 2,775,561

GENERAL FUND EXPENDITURES 2021 Budget - \$106 (In Millions)



Special Revenue Funds

Expenditures of \$349.1 million or 50% of the 2021 annual budget have been projected for specific operations or activities, namely Special Revenue Funds. These budgets are separated because the revenues supporting these activities are legally dedicated to a specific purpose. Revenues of \$319.7 million have been projected for 2021. The specific budget detail summaries of these activities are included in this document.

Enterprise Funds

Jefferson Parish has two enterprise funds, Sewer and Water. These funds are financed and operated in a manner similar to a private business enterprise whereby the costs of providing goods and services to customers (the public), are recovered primarily through user charges. The proprietary activities are \$78.9 million or 12% of the overall annual budget. Operating revenues of \$76.6 million have been projected for 2021. The budget detail section of this document provides additional information.

Internal Service Funds

These activities in the Parish account for the cost reimbursements from other departments who use the services such as Central Garage, Electronic Information Services, Security Management, Engineering, Public Works Administration, Environmental, and Ecosystems and Coastal Management within the Parish. Budgets are presented but are not part of the overall total as these amounts are also captured in various expense line items of the user departments.

Capital Project Funds

Capital improvements activities are \$78.9 million or 12% of the combined budget. Included in this component of the budget are capital improvements to the Parish's infrastructure, drainage, sewer, water facilities, etc. funded from dedicated sales taxes, millages, state or federal grants and operating fund transfers. The Public Works component of the Capital Budget represents \$60.3 million or 76% of the total budget. Drainage improvements account for \$26 million funded primarily from sales tax and property tax. Road and Street Improvements account for \$15 million funded primarily from sales tax, transfer from their operating fund and surplus from other projects. Adequate funding has been provided for in the respective operating funds for the 2021 capital improvements included herein.

Debt Service Funds

These activities account for 6% or \$44 million of the total combined budget funded from dedicated debt millage, sales taxes, other taxes and operating transfers of \$3.4 million. Principal and interest expenditures detailed by debt issuance together with a debt service to maturity schedule presents the debt obligations for the Parish in its future years and can be found in the debt service section of this document.

Grant Funds

Grant activities account for 5% or \$32 million of the total combined budget. Detailed budget information describing the specific funding sources of the annual grants received by the Parish is included in this section. Federal grants support programs such as Head Start, Community Development, Neighborhood Service Centers, Workforce Investment Act

programs and Public Transit. These programs further the development of the Parish's quality of life focus through assistance to the elderly, youngsters and providing community services.

Policies of Budgeting and Finance

Development of an Annual Budget presents many new challenges. The Parish continues to look ahead to future budget processes while implementing policies to achieve a balanced budget for all funds, while maintaining adequate reserves to finance future operations. These policies include:

- 1) Ongoing expenditures must be supported by ongoing revenues (one time revenues should not be used for daily operations).
- 2) Personnel positions will be evaluated on individual departmental needs.
- 3) Adequate reserves of 15% for the General Fund and 13-15% for all other funds of prior year actual expenditures are required in the budget submittal by the departments. In the event of a projected deficiency of this targeted reserve, equipment purchases will be reduced or eliminated.
- 4) For any fund projecting a reserve below the 13% target a five-year forecast will be prepared. The projected insufficiencies will be addressed immediately with appropriate revenue increases, expense cuts and/or spending freezes.
- 5) When capital projects are considered, all associated costs should be identified in order to properly determine any impact on future maintenance costs. Also, capital improvements are on a pay-as-you-go policy whereby departments must use available resources or obtain grant funds when possible.
- 6) Activities that are supported by user fees should be full cost recoverable.
- 7) Once adopted, annual budgets will be amended only when an emergency arises and specific funding sources for new priorities are identified. The budget may be amended at each Council meeting during the course of the year in accordance with the Parish's Code of Ordinances.

The above policies have an impact on the budgetary process. Following this executive summary are the complete financial policies for Jefferson Parish.

FINANCIAL POLICIES

The Jefferson Parish Council established and adopted the following comprehensive financial policies to improve the Parish's financial stability and assist the Parish in prudent fiscal planning. The policies set forth consistent guidelines for fiscal planning and performance, and support the Parish's commitment to sound financial management and fiscal stability.

These practices, and evidence of such to the credit rating industry and prospective investors, will enable the Parish to maintain a favorable credit rating and achieve a low cost of capital.

As a part of its fiscal planning the Parish continues to focus on quality of life issues for its citizens and has developed these policies with this in mind. The Policies will be reviewed annually for compliance and changes or additions may be presented to the Parish Council from time to time.

FISCAL MANAGEMENT AND PLANNING POLICIES

- 1) The development of the annual budget of the Parish will consist of a multi-tiered process. The process will include review of the budget and programs by staff, management, the Parish Council, and the citizens of the Parish.
- 2) The Finance Department will evaluate the services provided and project the revenue generated and expenses of the department. Each department will provide input to the Finance Department and Administration, and participate in meetings with the Parish Council and Public Hearings.
- 3) Through the budget process, all requests for Parish resources will be evaluated with consideration given to need, cost, and benefit. Requests for resources made outside the budget process will be discouraged.
- 4) The budget process will emphasize the use of current revenues to fund current operations.
- 5) The revenue sources of the Parish will be analyzed annually in an attempt to maintain a stable and diversified revenue base. This will help insulate the Parish from fluctuations in a particular revenue stream.
- 6) All user fees and charges will be examined annually to insure that the rate of recovery of the costs of service is acceptable. Rate adjustments will be considered in instances where the costs are not recovered.
- 7) The Investment program of the Parish will be maintained in accordance with the adopted investment policy. Parish funds will be managed with a focus on safety of principal, liquidity, and return on investment, in that order.

RESERVE POLICIES

- 1) All departments and funds will maintain a reserved fund balance equal to 10% of the budgeted expenditures to provide financial and operational stability to the Parish. These funds will also serve as a contingency in the event of an unanticipated revenue decline or expenditure increase.
- 2) All funds are reviewed annually for sufficiency of reserves. For any fund exhibiting or projecting a reserve below the 10% target a five-year forecast will be prepared. The projected insufficiencies will be addressed immediately with appropriate revenue increases, expense cuts and spending freezes.
- 3) Equipment and capital purchases, including office equipment, commercial equipment, vehicles, fire equipment, etc. are generally conducted on a pay as you go basis and are funded from annual operations or reserves within the associated fund. These purchases are reviewed annually with consideration given to the 10% reserved fund balance target of each department. In the event of a projected deficiency equipment purchases will be reduced or eliminated.
- 4) The Parish will regularly evaluate its debt service reserves to determine the most cost effective method of maintaining or utilizing these reserves, in a manner consistent with and allowed by the governing bond documents. Consideration will be given to, among other things, investment vehicles for such reserves, reduction of the associated outstanding debt, and replacement of the reserves with alternative reserve fund investments.

CAPITAL POLICIES

- 1) The five-year capital plan of the Parish will be updated annually to include the estimated capital needs, as well as anticipated funding sources.
- 2) The Parish has developed a pay-as-you-go capital improvement policy that requires that, whenever possible, all capital purchases be funded from the current operation of the respective departments. This policy will include the access of grant funds whenever available.
- 3) The capital plan will include current operating maintenance and replacement expenditures to avoid significant unfunded deterioration of infrastructure assets.
- 4) For major infrastructure projects (such as roads, drainage, and sewer) a separate plan will be developed that includes the priority of projects, estimated costs, and expected sources of debt and revenue funding. Projects including the issuance of debt will include the proposed source of repayment ensuring the revenue stream is consistent with the project being financed.

DEBT POLICIES

- 1) The Parish will seek to maintain and, if possible, improve the current bond rating in order to minimize borrowing costs and preserve access to capital.
- 2) General Obligation debt, or other debt supported by property tax, will be utilized whenever possible, and only as authorized by the voters. The planning for any future property tax supported debt will consider the impact on the tax base from the Parish, as well as the tax of other overlapping jurisdictions.
- 3) Debt secured by sales tax revenue will be utilized by the Parish for purposes approved by the voters. Additional debt will be structured to appropriately match the term and expected collections of the tax pledged to each issue. The Parish will target a ratio of maximum annual debt service to projected tax collections of less than 75% in accordance with Louisiana Statutes and to provide a cushion for fluctuations in collections.
- 4) The Parish will review its existing and proposed debt to maintain a level of debt per capita that is consistent with the guidelines set forth by the rating agencies for local governments of comparable demographics or with a similar credit rating.
- 5) For each new debt issue the Parish will conduct an analysis to show the impact to the Parish's debt service requirements and debt capacity. The analysis will include a review of the revenue source pledged to or to be used to service the debt, and reflect other debt paid from such revenue.
- 6) Fees and charges for proprietary funds will be fixed and maintained to ensure the revenues produced are sufficient to meet the operating needs of the applicable department, as well as the debt service secured by such revenues in an amount necessary to meet the coverage ratios required by the bond ordinances.
- 7) The Parish will consider refinancing of outstanding debt only when the present value of the savings exceeds the costs of such refinancing, unless debt restructuring or covenants revisions are necessary to facilitate that ability to provide services or issue additional debt.
- 8) Other forms of debt, leases, or project financing will be analyzed on a case-by-case basis and utilized only when they provide an economic savings or efficiency to the Parish.

REPORTING POLICIES

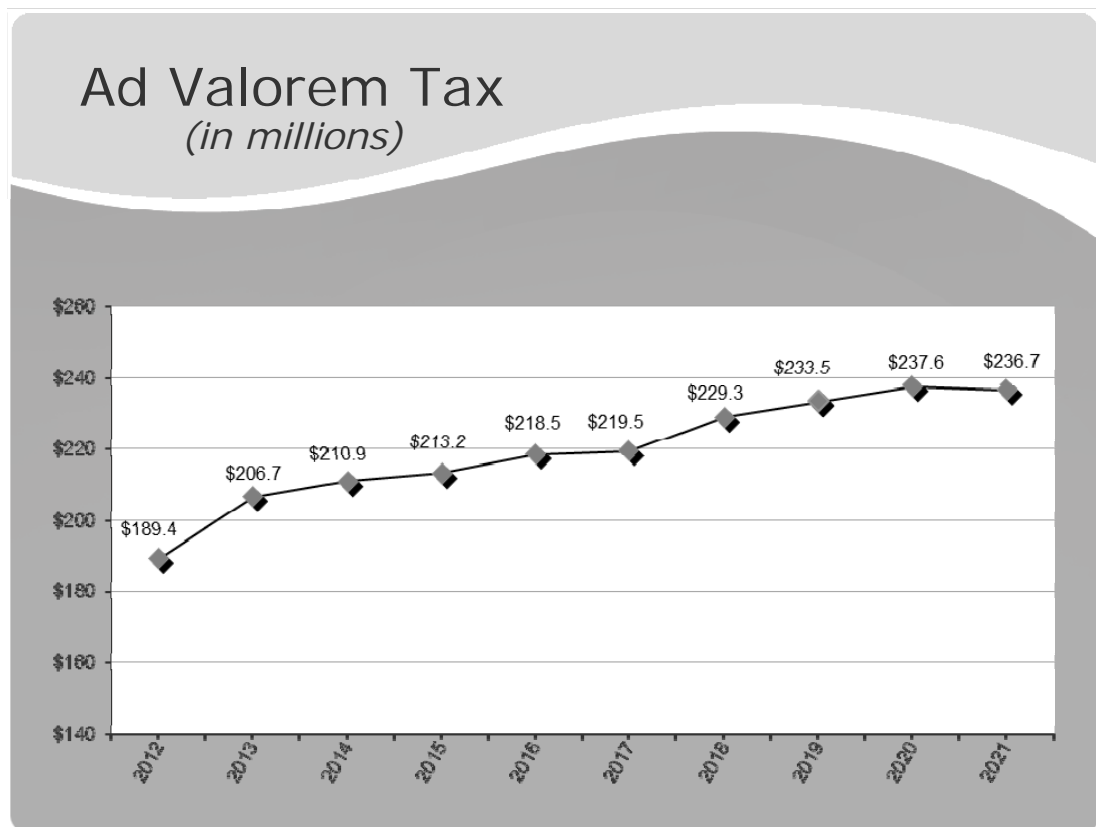
- 1) Accounting and Financial Reporting Systems will be maintained in accordance with all state and federal laws, generally accepted accounting principles (GAAP), and standards of the Government Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- 2) A monthly report is presented to the Council and referenced in the minutes of the Council meetings for the General Fund, and major Special Revenue Funds and Enterprise Funds as identified in the Parish's prior audit as recommended by the Louisiana Legislative Auditors Office.
- 3) An annual audit will be performed by an independent public accounting firm and completed within 6 months of the fiscal year end. The audit opinion will be included in the Parish's published Comprehensive Annual Financial Report (CAFR).
- 4) In order to keep the public informed the Parish will prepare annually its Popular Report.
- 5) The CAFR will be submitted to the Louisiana State Legislative Auditor in accordance with all state law requirements.
- 6) The Parish will submit the CAFR to the Municipal Securities Rulemaking Board (MSRB): Electronic Municipal Market Access (EMMA) as part of its commitment to continuing disclosure and to enable investors to make informed decisions.
- 7) The annual budget of the Parish will be submitted to the GFOA for consideration in their Distinguished Budget Presentation Awards program.

MAJOR REVENUE SOURCES/ASSUMPTIONS

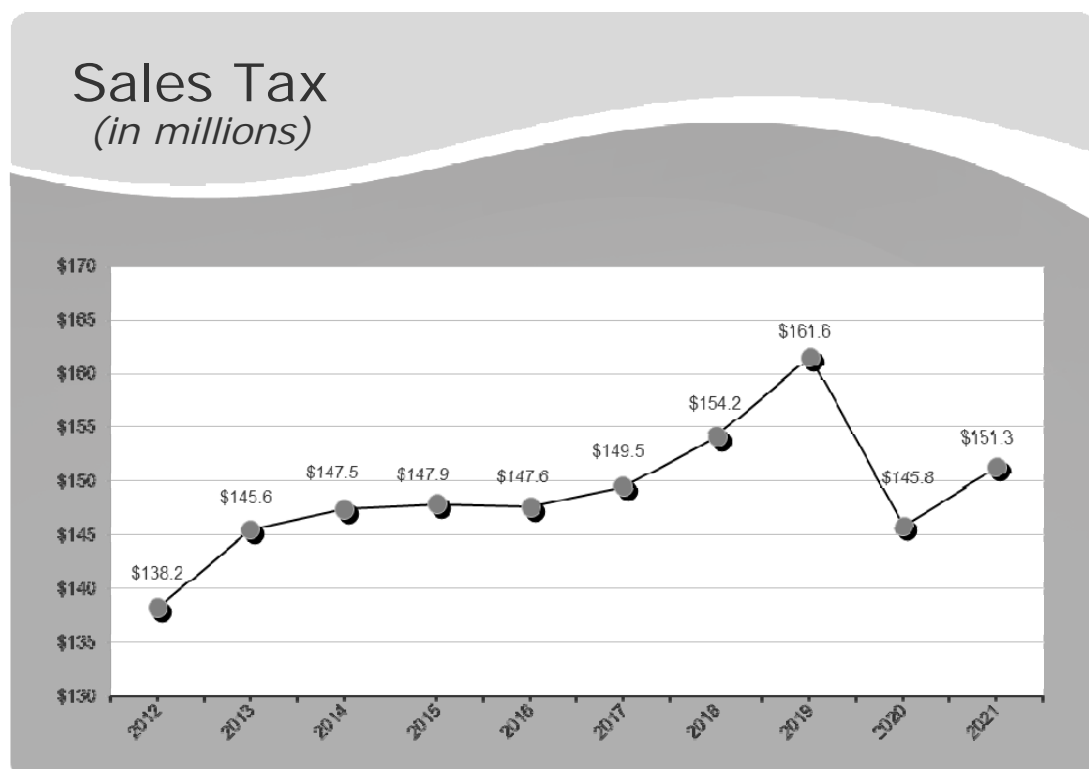
Projected revenue from all sources is \$661,987,544. Major sources: taxes, charges for services and federal/state funding account for 87% of the total current revenues for Jefferson Parish. Tax revenues total \$398,801,895 or 60%; charge for services total \$135,434,094 or 20% and federal/state funding total \$38,456,415 or 6%.

Revenues are projected on the basis of information provided by parish departments and outside agencies, current rate structure, historical data and statistical trends. In the case of these three major revenue sources, the following assumptions apply.

- Ad Valorem taxes were based on current taxable assessments and average percent collection in each taxing district. These particular taxes are expected to continue their pattern of slight growth, which has been the case over the past few years.
- The 2021 budget projections are based on current assessments which include increases due to property improvements and new developments. Fire District No. 6 and Fire District No. 7 was renewed for a ten year period while General Obligation bonds secured by property taxes for Fire District No. 7 and Sub-District No. 1 of Consolidated Recreation and Community Center and Playground District No.2 expired.



- As evidenced by the below chart, from 2012-2014 sales taxes were steadily improving following a recession that began in 2009. Subsequently sales taxes have been relatively flat for the preceding three years however has improved in the subsequent year as consumer confidence improves. The month to month activity is closely tracked for those departments funded by sales taxes. The General Fund, Street and Drainage departments will be closely monitored.
- The 2021 sales taxes are projected 6% lower than 2019 actual collections but 5.5% higher than the 2020 amended budget which was amended as a result of COVID-19 midyear budget adjustments. Due to the difficulty in projecting the future growth of sales tax, the budget will be amended when significant trends materialize.



- Service charges are expected to be consistent with 2019; rates will be adjusted to keep pace with the rate of inflation as indicated by the United States Bureau of Labor Statistics' Consumer Price Index.
- The CPI is applied to all user fee service charges at the first of the year. Fees such as water and sewer service and usage fees, garbage, mosquito control and fire services.

LONG-RANGE FINANCIAL OUTLOOK

OPERATING BUDGET FORECAST

An important part of the budget process is the Operating Budget Forecast which is used to assist the Parish with making sound decisions in the current year that limit the impact on future year's operations while continuing to provide the levels of service the public deserves and expects. The Parish uses this approach to ensure that actions taken in the current year do not impact not only current departmental operations but future years as well. While recognizing the current year's needs, departments are encouraged to review and manage their budgets keeping in mind the long-range impacts on their operations. New services or projects are considered only when there are sufficient ongoing revenues or recognized reoccurring savings are made available to pay for the service or project.

Contained within the Operating Budget Forecast is the General Fund, Special Revenue Funds and Enterprise Funds. The Internal Service budgets are not part of the overall totals as these amounts are also captured in various expense line items of the user departments. Reserves of 15% of prior year actuals less any non-reoccurring transfers are required in department's submittals. Any projected deficits as a result will potentially result in revenue increases, expenditure cuts and/or spending freezes. As part of the Operating Budget, consideration needs to be given to State Mandated cost functions, such as the District Attorney's Office, the court systems, correction center operations, the Clerk of Court and the Registrar of Voters Office. These functions, mandated by the State of Louisiana, are generally funded by undedicated revenues in the General Fund and have an overall impact on the operations of General Fund departments.

OPERATING REVENUE ASSUMPTIONS

The major source of revenues for the Parish are ad valorem taxes, sales taxes and charges for service. Ad Valorem (property) taxes are based on prior year amended budget and the projections take into account voter approved millage renewals. In 2021, Fire District No. 6 and Fire District No. 7's millage rates were renewed for a ten year period while General Obligation bonds secured by property taxes for Fire District No. 7 and Sub-District No. 1 of Consolidated Recreation and Community Center and Playground District No. 2 expired and not subsequently renewed. In 2022, renewals for the Health Unit (which funds the Animal Shelter, Health Unit and Jefferson Parish Human Services Authority), Juvenile Services, Fire District No. 8 and Fire District No. 9 will begin their ten year cycle. In 2023, renewals for Consolidated Sewerage and Consolidated Water are on the ballot for voter consideration. These renewals and a projected 1% annual increase make up the assumptions for Ad Valorem taxes. Funds that are supported by sales taxes are closely monitored due to uncertainties in the economy and economic growth patterns which make this revenue stream difficult to project. Sales taxes are generally based on audited sales tax collections for the period two years prior to the budgeted year but have deviated from that approach in 2021 as a result of COVID-19. In future years we are expected to resume that practice as a way to utilize current year growth for future year's operations. Finally, the major charges for service are increased annually as a result of the Consumer Price Index (CPI) such as water consumption, sewer usage, garbage collection and mosquito control.

OPERATING EXPENDITURE ASSUMPTIONS

There are a number of assumptions that are used in an effort to prepare the annual budget beginning with personnel. The Parish uses a Position Control system to account for the 3,302 budgeted positions. Each position is calculated with salary and related benefits using the payroll system and a series of programs to estimate various factors such as merit based pay increases in accordance with the pay plans, estimating overtime by position and related benefits. Due to these factors and historical trends the projections uses an annual 3% increase on Personnel Services. While Operating Expenses vary from department to department, the results of historical trends indicate an average 2% annual increase. Debt Services is based on actual principal and interest from debt service schedules and projected services charges. Other Financing Uses account for transfer to other funds for debt payments, funding for capital projects and projected subsidies. Transfers to capital are based on the availability of funds and the ability of the fund to maintain the required reserve. Future year transfers and capital outlay will be reduced should the individual funds fall short.

JEFFERSON PARISH, LOUISIANA THREE YEAR FORECAST OPERATING BUDGET

	2021 Budget	2022 Projected	2023 Projected	2024 Projected
REVENUES				
Taxes				
Ad Valorem	\$ 208,353,547	\$ 212,724,228	\$ 219,141,772	\$ 231,947,279
Sales	89,867,547	90,766,222	91,673,885	92,590,624
Hotel Occupancy Tax	2,216,155	2,221,695	2,227,250	2,232,818
Franchise Fee Tax	4,915,000	4,902,713	4,890,456	4,878,230
Other	2,824,789	2,824,789	2,824,789	2,824,789
Sub-Total Taxes	<u>308,177,038</u>	<u>313,439,648</u>	<u>320,758,151</u>	<u>334,473,738</u>
Licenses & Permits	14,518,340	14,445,748	14,373,520	14,301,652
Intergovernmental				
Local	3,571,139	3,571,139	3,571,139	3,571,139
State	5,929,020	5,929,020	5,929,020	5,929,020
Federal	468,000	468,000	468,000	468,000
Charges for Services	134,998,594	136,348,580	137,712,066	139,089,186
Fines & Forfeitures	6,567,350	6,534,513	6,501,841	6,469,331
Interest Income	6,690,200	7,024,710	7,375,946	7,744,743
Miscellaneous	3,514,471	3,532,043	3,549,704	3,567,452
Other Financing Sources	10,728,822	10,782,466	10,836,378	10,890,560
TOTAL REVENUES	<u>\$ 495,162,974</u>	<u>\$ 502,075,868</u>	<u>\$ 511,075,764</u>	<u>\$ 526,504,823</u>
EXPENDITURES				
Personnel Services	\$ 235,579,542	\$ 242,646,928	\$ 249,926,336	\$ 257,424,126
Operating Expenses	246,125,659	248,586,916	251,072,785	253,583,513
Capital Outlay	10,940,103	10,967,453	10,994,872	11,022,359
Debt Service	4,434,887	4,428,353	4,423,333	4,419,699
Other Financing Uses	40,598,942	37,351,027	34,362,945	31,613,909
TOTAL EXPENDITURES	<u>\$ 537,679,133</u>	<u>\$ 543,980,677</u>	<u>\$ 550,780,270</u>	<u>\$ 558,063,606</u>

THE BUDGET PROCESS

Jefferson Parish's Annual Budget process begins in July with the preparation of revenue estimates.

Each department is provided with these estimates along with a Budget Instruction book which incorporates special instructions, sample forms, timelines, summaries of certain costs and/or rates which will impact each department's budget, information concerning the general fiscal outlook for the upcoming year and the Administration's priorities, expectations and approach to the preliminary budget. Revenue projections continue to be monitored throughout the budget development cycle.

Departments develop their formal operating budget requests, which are submitted in line-item detail to the Chief Operating Officer, Finance Director and the Budget Director for review. In turn, budget hearings are held by the Parish President and her staff.

The proposed budget is provided to the Jefferson Parish Council not less than 60 days before the end of the year and the budget is further reviewed by the Council's Research and Budget staff.

These particular hearings with the department directors are an essential part of the budget process. It is the department directors who are the best qualified to identify service needs and opportunities for budget cutbacks should they be required. From the perspective of the department directors, the budget process is a useful way to advise the Parish President and the Parish Council about their accomplishments, propose alternatives for improving the quality of services and highlight special problems facing their departments.

After these reviews, the Parish Council conducts public hearings on the proposed budget and offers local citizens an opportunity to express their views. Per state law, no proposed budget shall be considered for adoption or otherwise finalized until at least one public hearing has been conducted on the proposal.

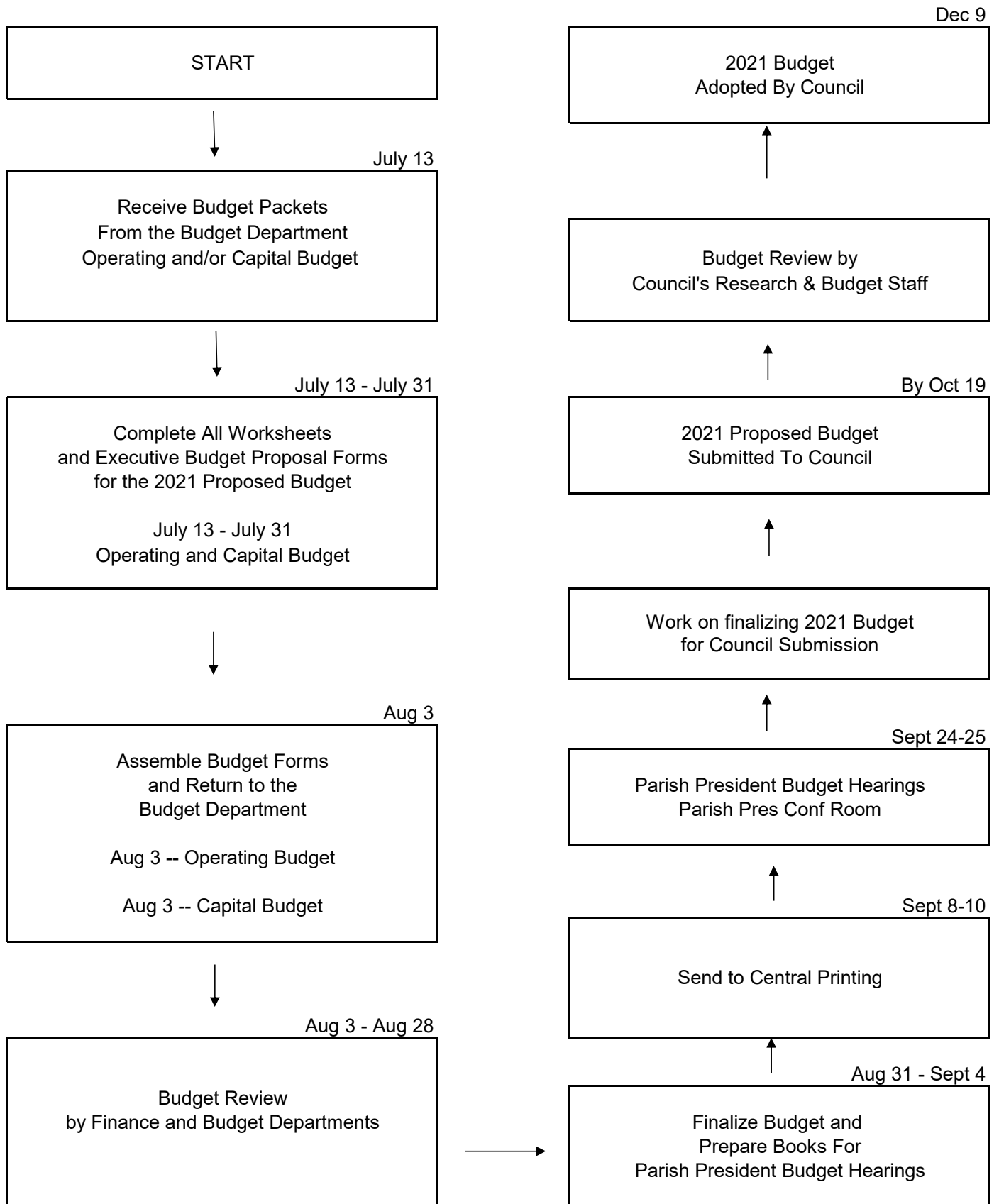
Upon completion of the reviews and public hearings, a finalized version of the Proposed Budget is prepared by the Administration and presented to the Parish Council for consideration. The Council then adopts the annual budget, at the fund level, by the end of the current fiscal year (December 31).

Once the budget is adopted, it can be amended to reflect changes in revenues and expenditure of funds through the adoption of an ordinance by a majority vote of the Council.

BUDGET CALENDAR

DEPARTMENT ROLE

PREPARATION OF THE 2021 ANNUAL BUDGET



EXCLUDED FROM BUDGET PROCESS

- Under current Louisiana law the following Districts are legally separate from the Parish and are governed by independently elected officials.

Jefferson Parish School Board
Clerk of Court
Sheriff
Assessor
District Attorney
Coroner

The Parish is not considered to be accountable for the above Districts due to the inability of the Parish Council to impose its will over the daily operations. These officials prepare their own budgets, designate their own management teams and levy their own taxes or fees.

- Budgets for federal and state grants are recorded upon receipt of the grant award which is approved by the Parish Council. Since the fiscal year for most grant programs does not coincide with that of the Parish, included in the overall Annual Budget are those grants that the Parish receives on a repetitive basis.
- The capital budget and the debt service funds are budgeted separately from the operating budget.

FUND STRUCTURE

The operating budget is adopted at the fund level, consisting of four basic fund types which are distinguished by the specific group of services and types of revenue associated with them and which in total represents the primary operations of Jefferson Parish.

- The General Fund is used to account for expenditures for traditional government services as well as all financial resources other than those required to be accounted for in other funds.
- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments or for major capital projects) that are restricted to expenditures or specified purposes. Most of the Operating Funds of the Parish are categorized as Special Revenue Funds primarily because as the Parish developed, particularly on the west bank of the river, separate taxing districts were formed to provide funding for various services such as, drainage, garbage, recreation and fire. In later years, many of the districts were consolidated. However, since property taxes collected from the taxing districts are still part of the revenue sources of most of the funds described; those funds are still properly referred to as Special Revenue Funds.
- Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be

financed or recovered primarily through user charges. In Jefferson Parish, the following funds are classified as Enterprise Funds: Consolidated Sewerage District No. 1 and Consolidated Waterworks District No. 1.

- Internal Service Funds are used to account for the financing on a cost-reimbursement basis of goods or services provided by one department or agency to other departments or agencies within the same government or to other governments or not-for-profit organizations. In Jefferson Parish the Central Garage, Electronic Information Services, Security Management, Engineering, Public Works Administration, Environmental, Ecosystems and Coastal Management and Self Insurance departments provide such services to other departments and are thus classified as Internal Service Funds.

ACCOUNTING SYSTEM & BUDGETARY CONTROL

Accounting records for governmental fund types are maintained on a modified accrual basis with revenues being recorded when available and measurable and expenditures being recorded when services or goods are received, and the liabilities are incurred. Accounting records for proprietary fund types and similar trust funds are maintained on the accrual basis.

The budget is formally integrated into the financial accounting system through budgetary general ledger control accounts.

The Parish adopts annual budgets for its governmental and proprietary funds on a modified accrual basis. All appropriations lapse at year-end with the exception of Capital Project and Grant funds where appropriations continue until project/grant completion.

Management control of the Operating Budget is maintained at the departmental level. During the calendar year department directors monitor and evaluate their budgets for proper control of expenses. In addition, the Budget Department as well as the Accounting Department reviews budgeted and actual expenditures. Budget transfers and/or adjustments are made when appropriate. Intradepartmental transfers of \$19,999 or less must be approved by the Budget Director. Intradepartmental transfers of \$20,000 or more, as well as any increase or decrease in total appropriations, must be approved by the Parish Council.

An encumbrance accounting system is also maintained as a technique of accomplishing budgetary control. Encumbered amounts are re-budgeted in the subsequent year at year-end.

THE CAPITAL BUDGET PROCESS

The capital budget is the Parish's plan for capital improvement, including commitments, to be incurred during the budget year from funds subject to appropriation by the Parish Council and other federal and state sources. Projects included in the forecast are considered long-term projects, and funding is often projected not secured. This process is separate and apart from the Operating Budget.

The Budget Department as directed by the Parish Charter has the responsibility to insure the coordination of capital improvements proposed in the Parish budget. The Parish President, not less than 60 days before the end of the fiscal year, shall recommend to the Parish Council a statement of all capital projects for the ensuing year and other proposed capital projects together with possible methods of financing them. Listed below is the process used:

- | | |
|-----------|--|
| July | Blank forms, electronic media and instructions are forwarded to the departments with a deadline for submittal of all data. Departments prepare their capital requests as well as identifying funding sources. The information is entered into a database. Data submitted is checked for completeness and clarity. |
| August | The Budget Department checks all departmental submittals for verification of funding sources and availability of funding. Only projects with a committed funding source are included in the ensuing year's capital budget. |
| September | After verification and accuracy of the funding request, a document is prepared that is entitled "Proposed Capital Budget." This document is then forwarded to the Parish President for review. |
| October | The Capital Budget, after review by the Parish President, is then submitted to the Parish Council for consideration. The Council through its Research and Budget Department reviews the Capital Budget as submitted. |
| November | The Parish Council places the Capital Budget into summary. The ordinance to adopt the Capital Budget is then advertised for at least three weeks. After the advertisement, a public hearing on the Capital Budget is conducted during a Council meeting and is subject to amendments by the Council after the public hearing. Once approved, the Council adopts the Capital Budget by Ordinance. The Parish Charter requires that the Council adopt the Capital Budget prior to December 31. |

On motion of Mr. Walker, seconded by Mr. Templet, the following ordinance was offered:

SUMMARY NO. 25547 ORDINANCE NO. 26105

An ordinance adopting and/or approving an operating budget for the year 2021 for all departments, offices, agencies and special districts of Jefferson Parish, in accordance with Section 4.02-C and D of the Jefferson Parish Charter, amending the Code of Ordinances relative to adjustments to revenues, service charges and expenditures in connection therewith, and providing for related matters. (Parishwide)

NOW, THEREFORE, BE IT ORDAINED BY THE JEFFERSON PARISH COUNCIL, JEFFERSON PARISH, LOUISIANA, acting as governing authority of said Parish:

SECTION 1. That the proposed financial Operating Budget (including operations and debt service) as attached hereto for all departments, offices, agencies and special districts of the Parish of Jefferson, Louisiana, for the fiscal year January 1, 2021 through December 31, 2021, pursuant to Section 4.02-C and D of the Jefferson Parish Charter be and is hereby adopted and/or approved.

SECTION 2. That Jefferson Parish reserves the right to issue tax-exempt obligations to reimburse itself for expenditures authorized by this ordinance.

SECTION 3. That in accordance with LRS 39:1307(D), this Council hereby certifies compliance with LRS 39:1307 and directs the Parish Administration to place a public notice in the official journal to this effect.

SECTION 4. Service charges subject to CPI increase will be based on the percentage change in the Consumer Price Index. The annual adjustment will equal a U.S. City Average 12 month percentage change in the All Urban Consumers--All Items Index (CPI-U) as compiled by the Bureau of Labor Statistics.

SECTION 5. That due to fund-wide or district-wide budgetary restrictions sale of annual leave will not be granted as stated in the Personnel Rules (Rule IV, Section 2.1 and Rule IX, Section 2.4, respectively).


SECTION 6. Section 2-879 of the Jefferson Parish Code of Ordinances shall govern as to changes to be made in the Operating Budget attached hereto.

SECTION 7. That the sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgement of any court of competent jurisdiction, such unconstitutionality shall not affect any remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the Parish Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

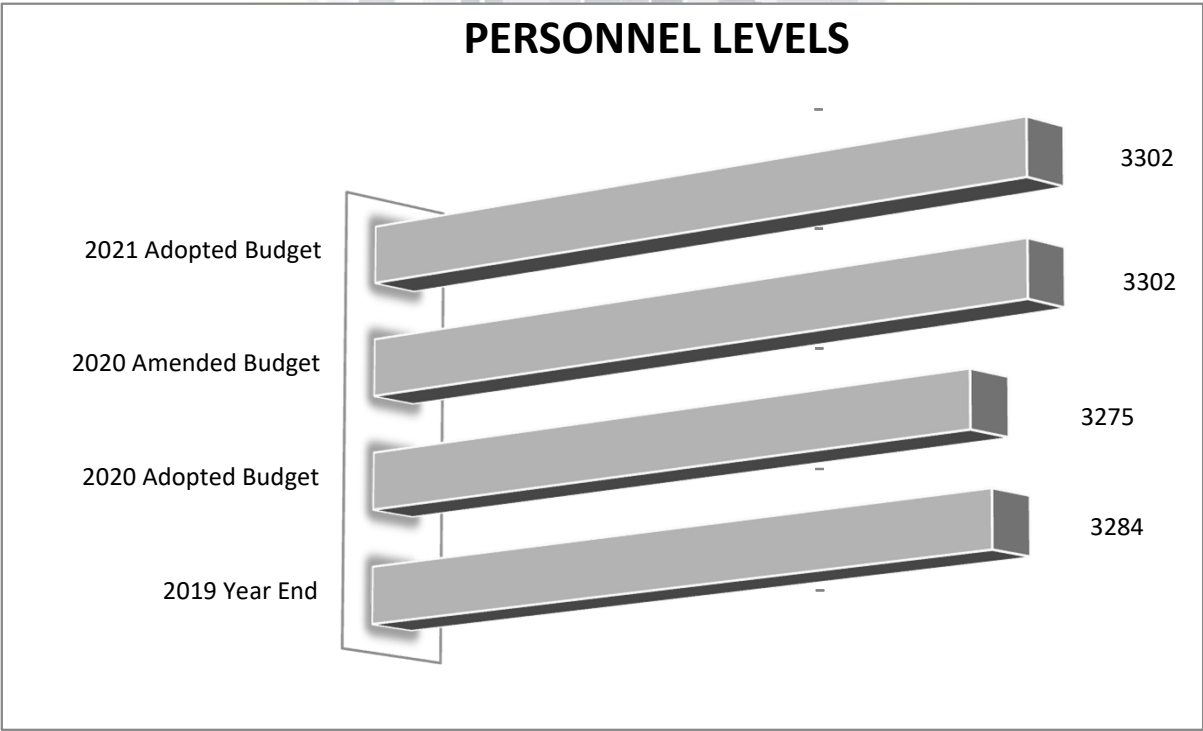
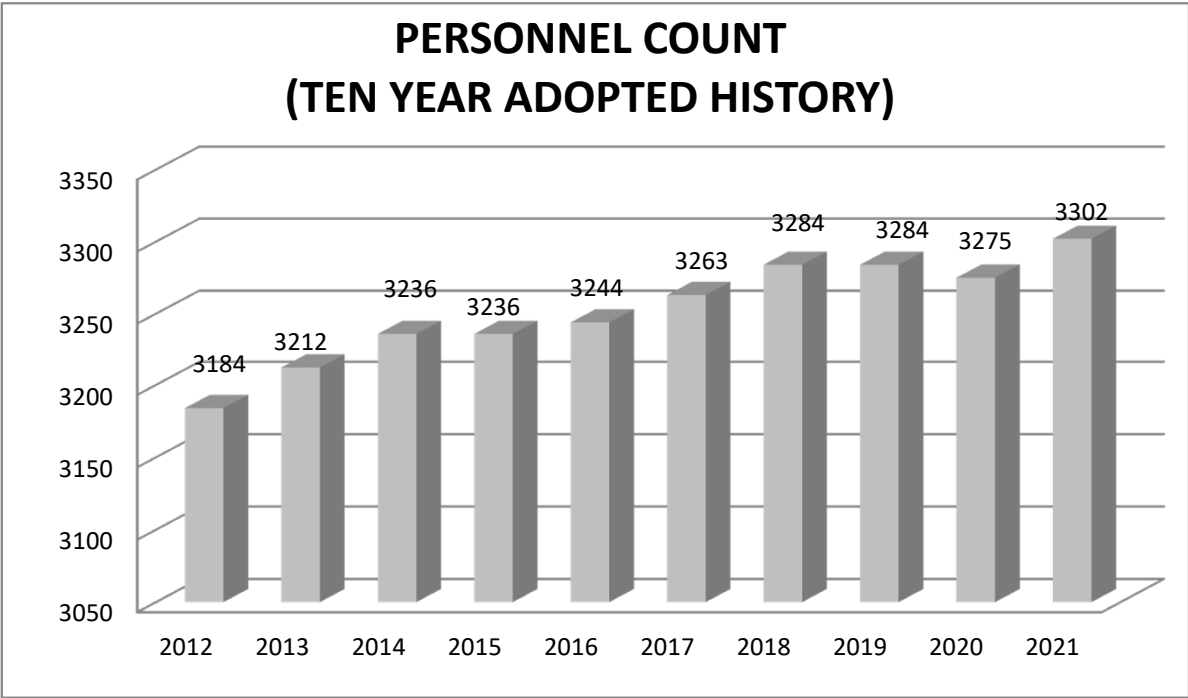
YEAS: 7 NAYS: None ABSENT: None

This ordinance was declared to be adopted on the 9th day of December, 2020, and shall become effective as follows, if signed forthwith by the Parish President, ten (10) days after adoption, thereafter, upon signature by the Parish President or, if not signed by the Parish President upon expiration of the time for ordinances to be considered finally adopted without the signature of the Parish President, as provided in Section 2.07 of the Charter. If vetoed by the Parish President and subsequently approved by the Council, this ordinance shall become effective on the day of such approval.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY

EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

TOTAL POSITION CONTROL SUMMARY COMPARISON OF FISCAL YEARS 2019, 2020 AND 2021 ADOPTED						
Department Number		2019 Year End	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Change 20/21
10010-0010	Parish Council	63	57	59	59	2
10010-0011	Legislative Delegation	1	1	1	1	0
10010-0018	Government and Ethics Compliance	1	1	1	1	0
10010-0020	District Attorney	202	202	202	202	0
10010-0021	Law Department	51	51	47	47	-4
10010-0022	District Courts	62	62	62	62	0
10010-0023	First Parish Court	35	35	35	35	0
10010-0024	Second Parish Court	33	33	33	33	0
10010-0025	Juvenile Court	45	45	45	45	0
10010-0027	Justice of the Peace	8	8	8	8	0
10010-0028	Constables	8	8	8	8	0
10010-0030	Pre-Trial Release	2	2	2	2	0
10010-0040	Parish President	24	24	24	24	0
10010-0051	Registrar of Voters	17	17	17	17	0
10010-0060	Finance Director	6	6	6	6	0
10010-0061	Accounting/Payroll	21	21	21	21	0
10010-0062	Budget Director	4	4	4	4	0
10010-0063	Internal Auditor	1	1	1	1	0
10010-0064	Purchasing	14	14	14	14	0
10010-0065	Property Management	54	54	54	54	0
10010-0066	Personnel	21	21	21	21	0
10010-0067	Human Resource Management	19	19	19	19	0
10010-0068	Planning	24	24	24	24	0
10010-0069	Planning Advisory Board	2	2	2	2	0
10010-0070	Risk Management	6	6	6	6	0
10010-0079	Central Printing	2	2	2	2	0
10010-0081	Surplus Property	2	2	2	2	0
10010-0105	Zoning Appeals	2	2	2	2	0
10010-0110-021	Inspection & Code Enforcement	87	87	87	87	0
10010-0110-024	Administrative Adjudication	1	1	1	1	0
10010-0112	Dept of Property Maint Zoning/Quality of Life	47	46	47	47	1
10010-0119	Community Justice Agency	6	4	4	4	0
10010-0120-026	Correctional Center Operations	6	6	6	6	0
10010-0130	Fire Services	5	5	6	8	3
10010-0140	Emergency Management	9	9	9	9	0
10010-0150	Public Safety Grants & Administration	1	1	1	1	0

TOTAL POSITION CONTROL SUMMARY COMPARISON OF FISCAL YEARS 2019, 2020 AND 2021 ADOPTED						
Department Number		2019 Year End	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	Change 20/21
10010-0330	Jeff CAP	24	24	23	23	-1
10010-0410	Citizen's Affairs	6	6	7	7	1
21670	Transit	4	4	4	4	0
21700	Juvenile Services	132	132	132	132	0
21710	Animal Shelter	57	57	59	59	2
21730	Health Unit	1	1	1	1	0
21790	Library	233	233	234	234	1
21830	Consolidated Jefferson Recreation	297	297	310	310	13
21850	Alario Center	11	11	11	11	0
21930	Parc Des Familles	3	3	3	3	0
21950	Lafreniere Park	30	30	32	32	2
21970	Lasalle Park	10	10	10	10	0
22100	EB Consolidated Fire	285	285	285	283	-2
22190	24th Court Commissioners	14	14	14	14	0
22200/3000-3003	Streets	165	165	165	165	0
22200/3050-3053	Streets - Parkways	43	43	44	44	1
22200-3005	Streets - Traffic Engineering	40	40	40	40	0
22240	Consolidated Road Lighting	5	5	5	5	0
22320	Consolidated Drainage No. 2	295	295	295	295	0
22390	Consolidated Garbage	4	4	4	4	0
22520	Economic Development/Office of Film	1	1	1	1	0
22560	Senior Services	1	1	2	2	1
22600	Inspector General	10	10	10	10	0
53000	Consolidated Sewerage	201	201	201	201	0
53010	Consolidated Waterworks District No. 1	273	273	277	277	4
63500	Central Garage	59	59	59	59	0
63520	Electronic Information Systems	28	28	29	29	1
63560	Security Management	4	4	4	4	0
63810	Engineering	97	97	98	98	1
63830	Public Works Administration	37	29	30	30	1
63860	Environmental Affairs	22	22	22	22	0
63870	Floodplain Management & Hazard Mitigation	0	4	0	0	-4
63880	Coastal Zone Management	0	4	0	0	-4
63890	Ecosystem & Coastal Management	0	0	8	8	8
	TOTAL	3,284	3,275	3,302	3,302	27





Jefferson Parish

Budget Summaries





**JEFFERSON PARISH, LOUISIANA
2021 ADOPTED ANNUAL BUDGET
ALL FUNDS**

	Budget				
	Operating	Capital	Debt	Grants	Total
REVENUES					
Taxes					
Ad Valorem	\$ 208,353,547	\$ 28,391,236	\$ -	\$ -	\$ 236,744,783
Sales	89,867,547	23,432,055	38,013,466	-	151,313,068
Hotel Occupancy Tax	2,216,155	-	708,100	-	2,924,255
Franchise Fee Tax	4,915,000	-	-	-	4,915,000
Other	2,824,789	80,000	-	-	2,904,789
Sub-Total Taxes	<u>308,177,038</u>	<u>51,903,291</u>	<u>38,721,566</u>	<u>-</u>	<u>398,801,895</u>
Licenses & Permits	14,518,340	1,500	-	-	14,519,840
Intergovernmental					
Local	3,571,139	200,000	217,725	-	3,988,864
State	5,929,020	587,703	-	-	6,516,723
Federal	468,000	-	-	27,482,828	27,950,828
Charges for Services	134,998,594	435,500	-	-	135,434,094
Fines & Forfeitures	6,567,350	128,600	695,000	-	7,390,950
Assessment	-	-	50,000	-	50,000
Interest Income	6,690,200	10,420,000	109,250	-	17,219,450
Miscellaneous	3,514,471	15,576	915,400	45,511	4,490,958
Other Financing Sources	10,728,822	27,049,567	3,363,553	4,482,000	45,623,942
TOTAL REVENUES	<u>\$ 495,162,974</u>	<u>\$ 90,741,737</u>	<u>\$ 44,072,494</u>	<u>\$ 32,010,339</u>	<u>\$ 661,987,544</u>
EXPENDITURES					
Personnel Services	\$ 235,579,542	\$ -	\$ -	\$ -	\$ 235,579,542
Operating Expenses	246,125,659	63,632,584	1,438	-	309,759,681
Capital Outlay	10,940,103	15,234,622	-	-	26,174,725
Debt Service	4,434,887	-	44,033,151	-	48,468,038
Grants	-	-	-	26,985,339	26,985,339
Other Financing Uses	40,598,942	-	-	5,025,000	45,623,942
TOTAL EXPENDITURES	<u>\$ 537,679,133</u>	<u>\$ 78,867,206</u>	<u>\$ 44,034,589</u>	<u>\$ 32,010,339</u>	<u>\$ 692,591,267</u>

**JEFFERSON PARISH, LOUISIANA
CONSOLIDATED ANNUAL BUDGET SUMMARY
2019 - 2021**

	2019 ACTUAL AUDITED	2020 ADOPTED BUDGET	2020 YTD ACTUAL	2020 AMENDED BUDGET	2021 ADOPTED BUDGET
REVENUES					
Taxes					
Ad Valorem	\$ 233,473,987	\$ 232,650,609	\$ 237,477,407	\$ 237,601,594	\$ 236,744,783
Sales	161,576,774	154,165,476	90,191,999	145,843,446	151,313,068
Hotel Occupancy Tax	4,057,627	3,703,946	1,485,269	2,907,446	2,924,255
Franchise Fee Tax	5,009,511	5,100,000	3,194,601	5,000,000	4,915,000
Other	3,007,395	2,974,022	1,874,681	2,853,254	2,904,789
Sub-Total Taxes	407,125,294	398,594,053	334,223,957	394,205,740	398,801,895
Licenses & Permits	15,661,148	14,873,340	11,668,941	13,879,914	14,519,840
Intergovernmental					
Local	5,158,422	4,711,566	3,315,896	12,245,258	3,988,864
State	7,478,796	6,608,801	11,413,166	31,034,045	6,516,723
Federal	61,174,876	27,664,959	55,565,181	231,049,989	27,950,828
Charges for Services	134,109,865	136,440,058	102,499,462	136,016,012	135,434,094
Fines & Forfeitures	8,822,182	8,515,900	4,114,295	7,217,501	7,390,950
Assessment	52,603,400	50,000	27,102	50,000	50,000
Interest Income	22,168,485	14,299,900	14,386,559	14,103,845	17,219,450
Miscellaneous	8,751,052	3,488,930	8,748,631	14,296,828	4,490,958
Other Financing Sources	764,122,981	41,893,066	135,742,904	165,272,021	45,623,942
TOTAL REVENUES	\$ 1,487,176,501	\$ 657,140,573	\$ 681,706,093	\$ 1,019,371,153	\$ 661,987,544
EXPENDITURES					
Personnel Services	\$ 214,557,491	\$ 235,598,877	\$ 158,840,350	\$ 218,745,877	\$ 235,579,542
Operating Expenses	334,992,859	299,260,910	282,406,912	660,274,309	309,759,681
Capital Outlay	19,400,741	23,325,794	12,202,743	39,767,692	26,174,725
Debt Service	48,221,896	47,147,625	26,876,164	47,209,739	48,468,038
Grants	37,006,507	27,948,470	37,006,578	194,748,110	26,985,339
Other Financing Uses	513,963,203	41,893,066	126,199,328	160,193,558	45,623,942
TOTAL EXPENDITURES	\$ 1,168,142,697	\$ 675,174,742	\$ 643,532,075	\$ 1,320,939,285	\$ 692,591,267



CONSOLIDATED FUND BALANCE SUMMARY BY FUNCTION

	PROJECTED FUND BALANCE 1/1/2020	AMENDED REVENUES 2020	2020 OTHER FINANCING SOURCES	AMENDED EXPENDITURES 2020	2020 OTHER FINANCING USES	FUND BALANCE 12/31/2020	PROPOSED REVENUES 2021	2021 OTHER FINANCING SOURCES	PROPOSED EXPENDITURES 2021	2021 OTHER FINANCING USES	PROJECTED FUND BALANCE 12/31/2021
GENERAL FUND											
GENERAL GOVERNMENT											
Legislative Function	\$	\$	\$	\$	\$				\$ 7,770,302	-	
Judicial Functions				37,168,154	-	73,711			38,866,482	-	
Executive Function				3,264,685	-				3,299,930	-	
Elections				805,868	-				822,864	-	
Financial Administration				17,931,261	-				18,636,340	-	
General Services				1,900,110	-				367,918	-	
TOTAL GENERAL GOVERNMENT				68,750,731	73,711				69,763,836	-	
PUBLIC SAFETY				23,825,900	45,000				25,318,208	47,000	
HEALTH & WELFARE				2,185,562	-				2,186,017	-	
CULTURE & RECREATION				989,070	-				1,059,266	-	
OTHER FINANCING USES				4,460,570	2,906,969				4,777,371	2,861,376	
TOTAL GENERAL FUND	\$ 33,087,476	\$ 87,650,240	\$ 4,530,579	\$ 100,211,833	\$ 3,025,680	\$ 22,030,782	\$ 94,283,130	\$ 4,621,437	\$ 103,104,698	\$ 2,908,376	\$ 14,922,275
PUBLIC SAFETY FUNCTIONS	\$ 57,904,591	\$ 100,728,720	\$ 487,798	\$ 94,657,510	\$ 9,135,076	\$ 55,328,523	\$ 99,340,816	\$ 340,513	\$ 96,932,202	\$ 10,547,770	\$ 47,529,880
HEALTH & WELFARE FUNCTIONS	12,888,798	15,156,011	-	15,115,477	1,226,272	11,703,060	14,973,305	-	14,242,377	2,092,370	10,341,618
PUBLIC WORKS FUNCTIONS	57,886,526	111,963,927	412,100	117,564,121	11,041,842	41,656,590	116,604,220	400,000	119,469,980	11,335,388	27,855,442
ENTERPRISE FUNDS	28,178,648	91,271,139	2,000,000	84,215,174	17,947,810	19,286,803	76,552,709	-	82,539,577	-	13,299,935
TRANSIT FUNCTIONS	24,434,796	15,157,356	4,925,000	17,330,047	5,449,967	21,737,138	14,843,310	4,925,000	20,335,078	2,900,000	18,270,370
CULTURE & RECREATION FUNCT	25,918,416	61,411,137	506,100	56,684,378	10,961,177	20,180,098	61,035,366	441,872	59,777,955	10,275,291	11,604,090
COUNCIL DISTRICT IMP/ASST	6,885,508	5,874,500	3,225,615	2,271,119	1,359,987	12,354,517	4,864,500	-	43,227	97,980	17,077,810
URBAN REDEVELOPMENT	5,764,911	1,831,773	-	1,109,341	650,000	5,837,343	1,936,796	-	726,864	350,000	6,697,275
GRAND TOTAL	\$ 252,949,670	\$ 491,044,803	\$ 16,087,192	\$ 489,189,000	\$ 60,797,811	\$ 210,114,854	\$ 484,434,152	\$ 10,728,822	\$ 497,171,958	\$ 40,507,175	\$ 167,598,695

*Other Financing Sources - governmental fund general long-term debt proceeds, operating transfers in and material proceeds of fixed dispositions. Such amounts are classified separately from revenues.
 *Other Financing Uses - governmental fund operating transfers-out. Such amounts are classified separately from expenditures.

**THE PARISH OF JEFFERSON
OPERATING BUDGETS**

	2019 ACTUAL AUDITED	2020 AMENDED BUDGET	2021 ADOPTED BUDGET	% CHANGE ADOPTED TO AMENDED
OPERATING REVENUES	518,082,198	524,290,207	519,861,634	-0.84%
LESS:				
INTERNAL SERVICE FUNDS	30,560,545	33,245,704	35,427,482	
NET OPERATING REVENUES	487,521,653	491,044,503	484,434,152	-1.35%
OTHER FINANCING SOURCES	13,452,158	16,087,192	10,728,822	
TOTAL REVENUES	<u>500,973,811</u>	<u>507,131,695</u>	<u>495,162,974</u>	-2.36%
OPERATING EXPENDITURES	461,150,709	523,400,651	532,599,440	1.76%
LESS:				
INTERNAL SERVICE FUNDS	30,543,864	34,404,872	35,427,482	
NET OPERATING EXPENDITURES	430,606,845	488,995,779	497,171,958	1.67%
OTHER FINANCING USES	43,209,566	60,971,032	40,507,175	
TOTAL EXPENDITURES	<u>473,816,411</u>	<u>549,966,811</u>	<u>537,679,133</u>	-2.23%

**THE PARISH OF JEFFERSON
OPERATING BUDGETS**

	2019 ACTUAL AUDITED	2020 AMENDED BUDGET	2021 ADOPTED BUDGET	% CHANGE ADOPTED TO AMENDED
	<u>REVENUES</u>			
ALL FUNDS				
TAXES	306,197,020	296,291,599	308,177,038	
LICENSES & PERMITS	15,659,848	13,874,214	14,518,340	
INTERGOVERNMENTAL	11,735,610	28,498,147	9,968,159	
CHARGES FOR SERVICES	133,143,530	135,506,629	134,998,594	
FINES & FORFEITURES	7,930,786	6,427,964	6,567,350	
INTEREST INCOME	8,220,990	7,182,406	6,690,200	
MISCELLANEOUS	4,633,869	3,263,544	3,514,471	
OPERATING REVENUES	487,521,653	491,044,503	484,434,152	-1.35%
OTHER FINANCING SOURCES	13,452,158	16,087,192	10,728,822	
TOTAL REVENUES	500,973,811	507,131,695	495,162,974	-2.36%
	<u>EXPENDITURES</u>			
PERSONAL SERVICES	207,405,773	218,712,661	235,579,542	
SUPPLIES	19,874,841	27,412,833	26,407,401	
PURCHASED SERVICES:				
PROFESSIONAL & TECHNICAL	131,351,809	145,953,861	149,190,009	
PROPERTY	35,575,739	46,077,021	41,877,541	
OTHER	12,731,230	15,654,919	16,392,130	
GENERAL EXPENSES	12,223,817	15,871,192	12,350,345	
CAPITAL OUTLAY	8,393,820	15,824,846	10,940,103	
OPERATING EXPENDITURES	430,606,845	488,995,779	497,171,958	1.67%
OTHER FINANCING USES	43,209,566	60,971,032	40,507,175	
TOTAL EXPENDITURES	473,816,411	549,966,811	537,679,133	-2.23%

Jefferson Parish, Louisiana

2021 Operating Budget - Department Funding Sources

	Property Tax	Sales Tax	Other Tax	Licenses & Permits	Intergovernmental	Charges for Services	Other Revenues	Other Financing	Total
General Fund *	\$ 4,412,215	\$ 33,302,415	\$ 7,486,155	\$ 14,240,500	\$ 1,384,485	\$ 25,510,934	\$ 7,946,426	\$ 4,621,437	\$ 98,904,567
Special Revenue Funds									
Transit	7,246,633	-	-	-	400,000	2,865,000	340,000	4,500,000	15,351,633
MTS	3,620,677	-	-	-	-	180,000	191,000	425,000	4,416,677
Juvenile Services	11,822,774	-	-	-	500,231	35,000	270,500	-	12,628,505
Animal Shelter	4,857,434	-	-	-	149,260	202,600	183,550	-	5,392,844
Mosquito Control	-	-	-	-	270,000	4,374,224	32,000	-	4,676,224
Health Unit	773,706	-	-	-	23,322	-	65,310	-	862,338
Human Services Authority	2,013,495	-	-	-	60,636	-	30,000	-	2,104,131
Ambulance Dist. No. 2	529,100	-	-	-	-	-	4,000	-	533,100
Library	22,332,683	-	-	-	426,973	123,000	514,604	-	23,397,260
Consolidated Jefferson Recreation and Community Center and Playground	27,724,540	-	-	-	399,816	866,500	572,500	-	29,563,356
Alario Center	-	-	-	-	200,000	612,000	6,000	441,872	1,259,872
West Jeff Park & Recreation	-	-	-	-	-	951,500	4,000	-	955,500
Playground District #16	529,800	-	-	-	-	-	8,000	-	537,800
LaFreniere Park	-	-	-	-	-	2,087,456	15,000	-	2,102,456
LaSalle Park	-	-	150,000	-	200,000	87,500	8,000	-	445,500
C D Off Track Betting	-	-	-	-	-	395,000	500	-	395,500
C D Video Poker Fund	-	-	-	-	-	1,450,000	3,500	-	1,453,500
C D Tourism Fund	-	-	1,050,000	-	-	-	9,500	-	1,059,500
C D Riverboat Gaming	-	-	-	-	-	1,850,000	18,000	-	1,868,000
Fire District #9	1,016,300	-	-	-	9,469	-	8,000	-	1,033,769
Fire District #4	746,600	-	-	-	14,644	-	9,000	-	770,244
E.B. Consolidated Fire District	41,390,170	-	-	-	2,008,119	-	707,000	63,848	44,169,137
Fire District #3	3,260,600	-	-	-	191,734	384,584	105,000	-	3,941,918
Fire District #5	3,534,200	-	-	-	134,533	-	135,000	-	3,803,733
Fire District #6	4,525,000	-	-	-	119,667	-	261,523	-	4,906,190
Fire District #7	3,850,724	-	-	-	103,047	339,360	45,000	-	4,338,131
Fire District #8	7,353,631	-	-	-	233,001	-	95,000	-	7,681,632
Emergency Communications	-	-	-	-	-	7,645,000	4,000	-	7,649,000
Security Enhancement Dist	-	-	609,789	-	-	-	3,000	-	612,789
24th Court Commissioners	-	-	-	-	56,427	-	1,146,900	276,665	1,479,992
Streets Department	-	33,806,743	80,000	277,840	1,412,000	35,000	366,000	400,000	36,377,583
Commercial Zoning Parkway	-	-	-	-	-	-	647,500	-	647,500
Road Lighting Dist. #7	264,900	-	-	-	1,323	-	26,000	-	292,223
Consolidated Road Lighting	8,022,266	-	-	-	187,908	-	93,000	-	8,303,174
Consolidated Drainage No 2	16,492,297	18,254,061	-	-	585,249	-	600,820	-	35,932,427
Consolidated Garbage No 1	10,718,219	-	-	-	204,854	23,898,240	630,000	-	35,451,313
Economic Development	1,354,768	-	-	-	-	-	20,000	-	1,374,768
Criminal Justice	4,469,562	-	-	-	-	-	6,500	-	4,476,062
Culture & Parks	3,111,494	-	80,000	-	-	-	24,000	-	3,215,494
Senior Services	1,354,768	-	-	-	-	-	18,000	-	1,372,768
Terrytown Redevelopment	-	227,999	-	-	-	-	50,000	-	277,999
Metairie TIF	-	144,895	-	-	-	-	6,000	-	150,895
Churchhill	-	-	-	-	-	-	1,500	-	1,500
Inspector General	1,330,327	-	-	-	-	-	30,000	-	1,360,327
Off Duty Witness Fund	-	-	-	-	-	-	296,800	-	296,800
Jefferson Hwy Economic Development	-	131,434	-	-	-	-	200	-	131,634
Public Ed & Gov't Programming	-	-	500,000	-	-	-	65,000	-	565,000
C D BP Settlement	-	-	-	-	-	-	88,000	-	88,000
Enterprise Funds									
Consolidated Sewerage	9,694,414	4,000,000	-	-	491,461	25,496,686	185,000	-	39,867,561
Consolidated Water	250	-	-	-	200,000	35,609,010	875,888	-	36,685,148
Total	\$ 208,353,547	\$ 89,867,547	\$ 9,955,944	\$ 14,518,340	\$ 9,968,159	\$ 134,998,594	\$ 16,772,021	\$ 10,728,822	\$ 495,162,974

* List of General Fund Departments and their functions can be found on page 14 (Schedule of Departments by Fund by Function)

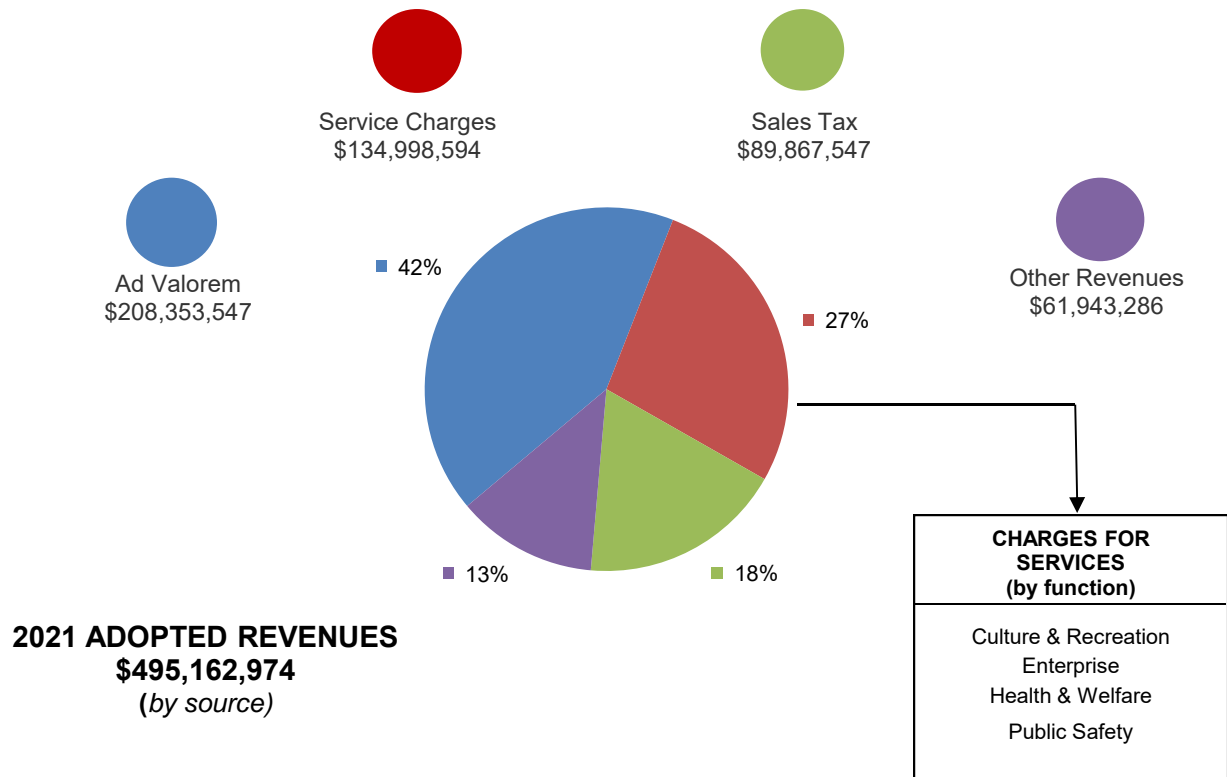
**Jefferson Parish, Louisiana
Schedule of 2021 Budgeted Transfers**

Transfers In:

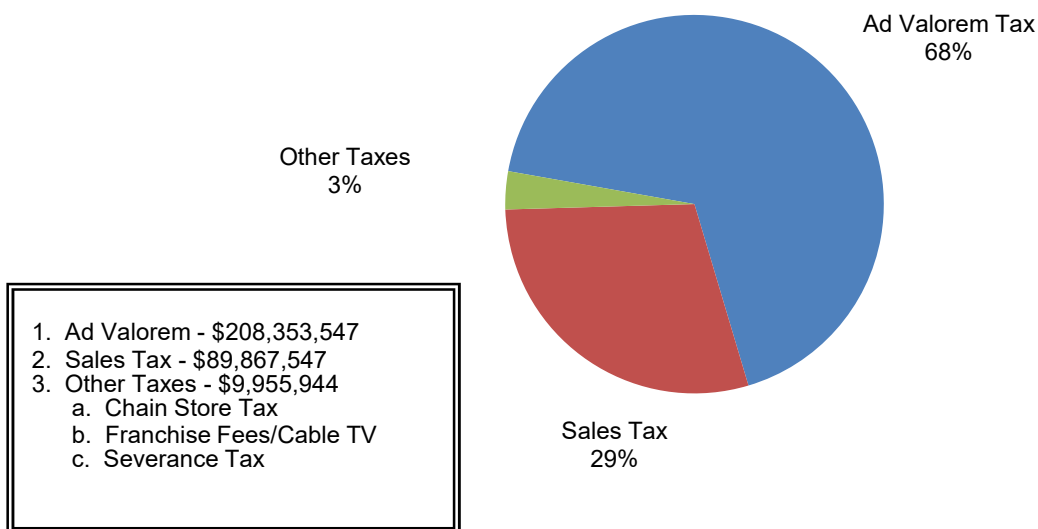
Transfers Out:											
General Fund	Transit	Transit Elderly & Handicapped	Alario Center	East Bank Consolidated Fire	24th Court Commissioners	Streets Department	Federal and State Grants	Debt Service	Capital Projects	Total	
\$	-	\$	-	\$	250,000	\$	1,447,000	\$	410,504	\$	2,908,376
Transit	-	-	-	-	-	-	2,320,000	-	-	-	2,320,000
Transit Elderly & Handicapped	-	-	-	-	-	-	580,000	-	-	-	580,000
Juvenile Services	-	-	-	-	-	-	-	-	275,000	-	275,000
Animal Shelter	-	-	-	-	-	-	-	850,370	1,200,000	-	2,050,370
Library	-	-	-	-	-	-	-	-	1,950,000	-	1,950,000
Consol Recreation & Comm Center & Playground Dist	-	-	-	-	-	-	-	-	5,500,000	-	5,500,000
West Jefferson Park & Community Center & Playground District	-	-	45,000	-	-	-	-	644,939	-	-	689,939
Eastbank Consol. Fire	-	-	-	-	-	-	-	-	5,400,000	-	5,400,000
Fire District No. 3 - River Ridge	-	-	-	63,848	-	-	-	-	-	-	63,848
Fire District No. 7 - Westwego	-	-	-	-	-	-	-	-	265,800	-	265,800
Streets Department	-	-	-	-	-	-	-	-	9,107,000	-	9,107,000
Comprehensive Zoning Overlay	-	-	-	-	-	-	-	228,388	-	-	228,388
Consolidated Road Lighting	-	-	-	-	-	-	-	-	1,600,000	-	1,600,000
Consolidated Garbage District No. 1	-	-	-	-	-	400,000	-	-	-	-	400,000
Economic Development	-	-	-	-	-	-	-	-	350,000	-	350,000
Criminal Justice	4,516,457	-	-	-	-	-	-	-	-	-	4,516,457
Culture & Parks	-	-	-	-	-	-	-	1,235,352	900,000	-	2,135,352
Senior Services	7,000	-	-	-	-	-	35,000	-	-	-	42,000
Off Duty Witness	-	-	-	-	26,665	-	-	-	-	-	26,665
CD BP Settlement	97,980	-	-	-	-	-	-	-	-	-	97,980
Electronic Information Systems	-	-	-	-	-	-	-	-	-	-	-
Federal and State Grants	-	4,500,000	425,000	-	-	-	100,000	-	91,767	-	5,025,000
Total \$ 4,621,437 \$ 4,500,000 \$ 425,000 \$ 441,872 \$ 63,848 \$ 276,665 \$ 400,000 \$ 4,482,000 \$ 3,363,553 \$ 27,049,567 \$ 45,623,942											

JEFFERSON PARISH, LOUISIANA

2021 Operating Budget



TOTAL TAXES
\$308,177,038



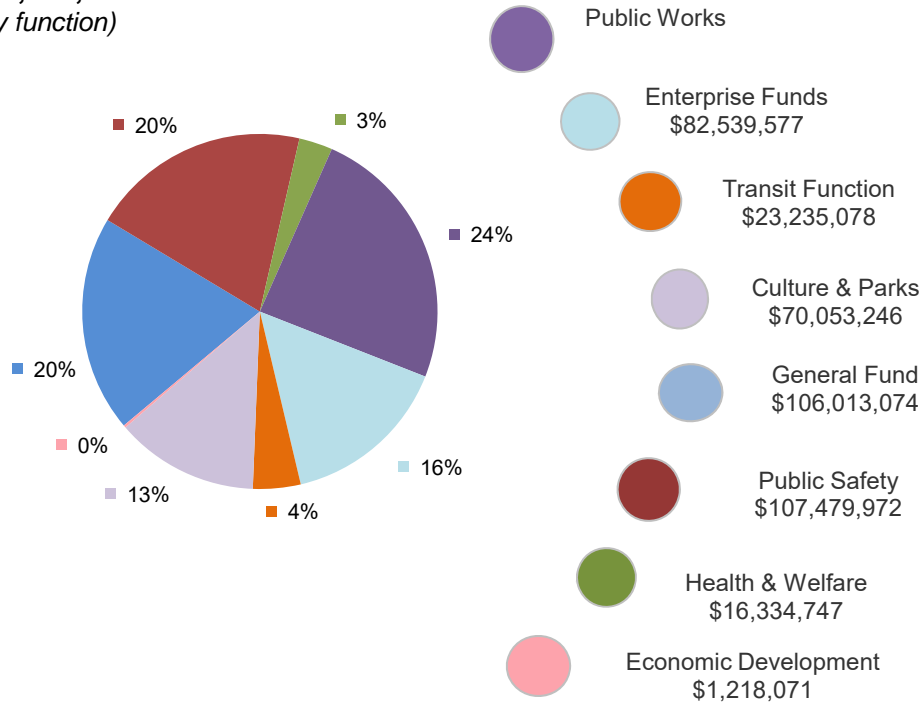
JEFFERSON PARISH, LOUISIANA

2021 Operating Budget

2021 ADOPTED EXPENDITURES

\$537,679,133

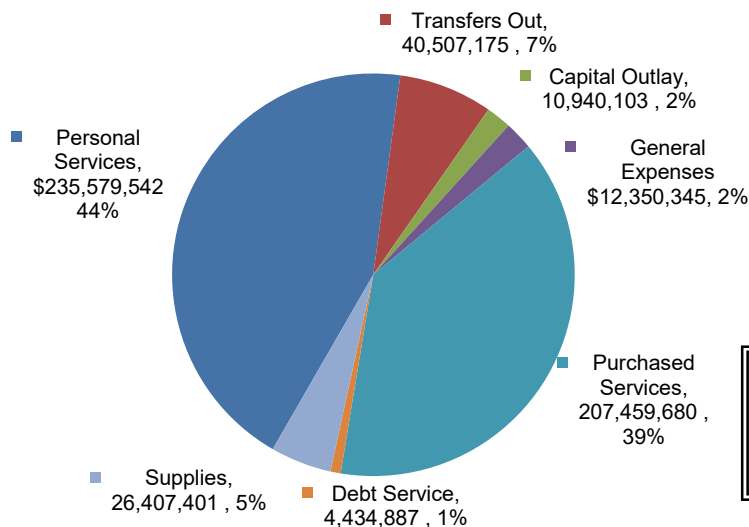
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2021 ADOPTED EXPENDITURES

\$537,679,133

(by category)

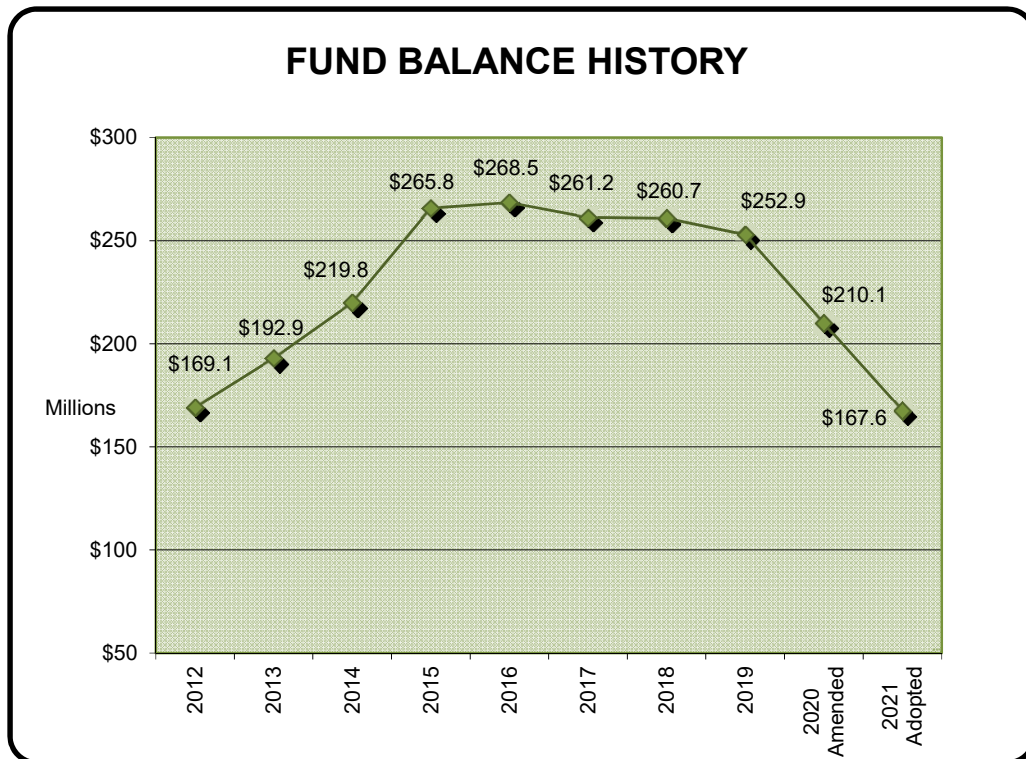


PURCHASED SERVICES

Professional & Technical - 72%
Property - 20%
Other - 8%

JEFFERSON PARISH, LOUISIANA
2021 Operating Budget
Fund Balance Summary

BEGINNING FUND BALANCE	\$ 210,114,854
REVENUES	495,162,974
EXPENDITURES	537,679,133
ENDING FUND BALANCE	\$ 167,598,695



Jefferson Parish

General Fund





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JEFFERSON PARISH, LOUISIANA GENERAL FUND SUMMARY

BUDGET # 10010

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	922	913	913		913		915	
BEGINNING FUND BALANCE	\$ 29,605,171	\$ 23,531,725	\$ 33,087,476	\$ 26,569,263	\$ 33,087,476	40.6%	\$ 22,030,782	-33.4%
REVENUES								
Taxes	\$ 47,522,127	\$ 45,745,730	\$ 29,074,010	\$ 12,612,277	\$ 41,686,287	-8.9%	\$ 45,200,785	8.4%
Licenses & Permits	15,327,438	14,625,000	10,838,208	2,791,166	13,629,374	-6.8%	14,240,500	4.5%
Intergovernmental	1,590,641	1,386,077	1,259,874	123,254	1,383,128	-0.2%	1,384,485	0.1%
Charges for Services	23,761,696	23,739,139	19,316,327	3,995,128	23,311,455	-1.8%	25,510,934	9.4%
Fines & Forfeitures	6,242,912	5,933,000	2,746,459	1,952,205	4,698,664	-20.8%	4,976,150	5.9%
Interest Income	2,206,333	1,965,000	1,178,525	377,531	1,556,056	-20.8%	1,637,000	5.2%
Miscellaneous	1,224,709	1,582,276	667,252	718,024	1,385,276	-12.5%	1,333,276	-3.8%
Other Financing Sources	4,383,106	4,311,825	4,567,546	(36,967)	4,530,579	5.1%	4,621,437	2.0%
TOTAL REVENUES	<u>\$ 102,258,963</u>	<u>\$ 99,288,047</u>	<u>\$ 69,648,201</u>	<u>\$ 22,532,618</u>	<u>\$ 92,180,819</u>	-7.2%	<u>\$ 98,904,567</u>	7.3%
EXPENDITURES								
Personnel Services	\$ 63,311,559	\$ 68,958,313	\$ 47,305,507	\$ 16,361,869	\$ 63,667,376	-7.7%	\$ 68,437,905	7.5%
Operating Expenses	30,595,799	34,209,439	24,950,474	9,627,072	34,577,546	1.1%	33,573,554	-2.9%
Capital Outlay	1,590,508	1,319,667	1,416,645	550,266	1,966,911	49.0%	1,093,239	-44.4%
Other Financing Uses	3,278,793	3,615,723	2,493,788	531,892	3,025,680	-16.3%	2,908,376	-3.9%
TOTAL EXPENDITURES	<u>\$ 98,776,659</u>	<u>\$ 108,103,142</u>	<u>\$ 76,166,414</u>	<u>\$ 27,071,099</u>	<u>\$ 103,237,513</u>	-4.5%	<u>\$ 106,013,074</u>	2.7%
ENDING FUND BALANCE	<u>\$ 33,087,476</u>	<u>\$ 14,716,630</u>	<u>\$ 26,569,263</u>	<u>\$ 22,030,782</u>	<u>\$ 22,030,782</u>	49.7%	<u>\$ 14,922,275</u>	-32.3%
15% Reserve							(14,754,098)	
BALANCE AFTER RESERVE							<u>168,177</u>	

BUDGET HIGHLIGHTS:

Overall Revenues are projected to decrease .4% below the 2020 Adopted budget and 7.3% above the Amended budget as a result of 2020 midyear budget adjustments in recognition of the COVID-19 significant negative financial impacts. Expenditures decreased 1.9% below the 2020 Adopted budget and 2.7% above the 2020 Amended budget as a result of 2020 midyear budget adjustments in recognition of the COVID-19 significant negative financial impacts. As a result of the COVID-19 pandemic that has impacted the Country and the Jefferson Parish economy, the 2020 budget was adjusted to reflect the effects on both revenues and expenditures. Revenues are anticipated to improve but at lower levels than in 2019. Noted below are the significant changes.

Revenues

- a.) Sales Tax are 5.5% lower than 2019 actuals, .5% lower than the 2020 Adopted budget and 10% higher than the 2020 Amended budget as a result of 2020 midyear budget adjustments in recognition of the COVID-19 significant negative financial impacts.
- b.) Property Taxes are based on the 2020 Amended Budget and will be adjusted as needed when the new tax rolls are available in 2021.
- c.) Total revenues slightly decreased as compared to the 2020 Adopted budget however increased above the 2020 Amended budget. It is anticipated that revenues will begin to improve in 2021.

Expenditures

- a.) Personnel Services increased in part due to a 5% Merit raise in the budget.
- b.) Health Insurance costs increased nearly 9% with the employee contribution rate remaining unchanged.
- c.) Capital Outlay includes funds for replacement computers, vehicles, and other various departmental equipment.
- d.) Other Financing Uses include funding for the Head Start Program, funding an anticipated revenue shortfall in the Special Revenue funds of the 24th Court Commissioner and the Alario Center as well as a transfer to the capital needed for jail improvements.

JEFFERSON PARISH, LOUISIANA
PARISH COUNCIL

BUDGET # 10010-0010
(LEGISLATIVE FUNCTION)

MISSION/FUNCTION(S):

The Jefferson Parish Council serves as the legislative and policy-making body of Jefferson Parish.

Functions include:

- ☐ Adopting ordinances and resolutions
- ☐ Responding to citizen requests
- ☐ Maintaining official records of the Parish (Parish Clerk)
- ☐ Performing legislative and fiscal research through the Research & Budget Analysis staff

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	63	57	59		59		59	
Personnel Services	\$ 5,524,217	\$ 6,054,205	\$ 4,376,843	\$ 1,639,720	\$ 6,016,563	-0.6%	\$ 6,259,014	4.0%
Operating Expenses	660,965	1,045,187	560,422	419,077	979,499	-6.3%	1,036,725	5.8%
Capital Outlay	15,351	72,575	273,063	48,887	321,950	343.6%	71,000	-77.9%
Other Financing Uses	-		4,000	\$ 69,711	73,711		-	-100.0%
TOTAL EXPENDITURES	<u>\$ 6,200,533</u>	<u>\$ 7,171,967</u>	<u>\$ 5,214,328</u>	<u>\$ 2,177,395</u>	<u>\$ 7,391,723</u>	3.1%	<u>\$ 7,366,739</u>	-0.3%

BUDGET HIGHLIGHTS:

The 2021 budget increased 2.7% above the 2020 Adopted budget and decreased .3% below the 2020 Amended budget.

Two positions were added in 2020 but the costs were offset by a decline in capital outlay in 2021.

PERFORMANCE INDICATORS

	2019 Actuals	2020 Estimated	2021 Estimated
Ordinances Proposed	345	310	402
Resolutions Proposed	2,142	2,003	2,400
Council Meetings Held	18	20	17

JEFFERSON PARISH, LOUISIANA

PARISH COUNCIL

BUDGET # : 10010-0010

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
ELECTED:			
Council Members	7	7	7
APPOINTED:			
Research Director	1	1	1
Director of Legal Analysis	2	1	1
Parish Clerk	1	1	1
Chief of Staff	1	6	6
Adm. Aide to Council	11	10	10
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Assistant Parish Clerk	1	1	1
Clerk Council	19	9	9
Deputy Parish Clerk	1	1	1
Executive Assistant	2	2	2
Research & Budget Analyst	2	2	2
Secretary	14	17	17
TOTAL FULL TIME	63	59	59
TOTAL POSITIONS	<u>63</u>	<u>59</u>	<u>59</u>

JEFFERSON PARISH, LOUISIANA
LEGISLATIVE DELEGATION

BUDGET # 10010-0011
(LEGISLATIVE FUNCTION)

MISSION/FUNCTION(S):

The office of the Legislative Delegation located in Baton Rouge, Louisiana provides a liaison with elected officials and a mechanism for keeping parish officials abreast of legislative activity at the state level. In addition to the liaison provided by the Delegation Office, others under contract provide liaison at the state level.

Goals include:

- ☐ Monitor and route legislation instruments, committee hearings, floor debates, and publications during legislative sessions and throughout the year for dissemination to the Administration, Council, and/or appropriate departments.
- ☐ Work with departments to recognize and identify responsibilities/duties to ensure efficient and effective distribution of information.
- ☐ Coordinate with the Administration and Council to distribute information regarding legislative instruments that would either support or hinder the operations of Jefferson Parish to the Delegation members for their consideration.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 219,306	\$ 205,736	\$ 83,126	\$ 52,610	\$ 135,736	-34.0%	\$ 153,871	13.4%
Operating Expenses	108,136	109,196	80,941	28,255	109,196	0.0%	120,488	10.3%
Capital Outlay	1,814	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 329,257	\$ 314,932	\$ 164,067	\$ 80,865	\$ 244,932	-22.2%	\$ 274,359	12.0%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 12.9% below the 2020 Adopted budget and increased 12.0% above the 2020 Amended budget.

The decrease is due to the retirement of a senior employee and the increase as compared to the 2020 Amended budget is due to COVID related budgetary reductions in 2020.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
House and Senate Bills:			
Introduced	1735	2300	1800
Routed by Legislative Delegation	870	1050	900

JEFFERSON PARISH, LOUISIANA

LEGISLATIVE DELEGATION

BUDGET #: 10010-0011

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Senior Parish Attorney	1	1	1
TOTAL FULL TIME	1	1	1
TOTAL POSITIONS	<u>1</u>	<u>1</u>	<u>1</u>

JEFFERSON PARISH, LOUISIANA
GOVERNMENT AND ETHICS COMPLIANCE

BUDGET # 10010-0018
(LEGISLATIVE FUNCTION)

MISSION/FUNCTION(S):

The Government and Ethics Compliance department shall function as an independent and objective body that reviews and evaluates ethics and compliance issues and concerns within the Parish Organization.

Functions include:

- ☐ The developing, initiating, maintaining, and revising policies and procedures for the general operation of the Compliance and Ethics Program and its related activities to prevent illegal, unethical, or improper conduct;
- ☐ Consulting with and advising the Parish attorney as needed to resolve difficult legal compliance issues.
- ☐ Monitoring the performance of the Compliance and Ethics Program and related activities on a continuing basis, taking appropriate steps to improve its effectiveness;
- ☐ Collaborating with the Internal Auditor to include internal controls to insure compliance with established parish policies and compliance with parish, state, and federal laws.

Goals include:

- ☐ Provide departments and public servants with comprehensive advice relating to ethics and compliance issues.
- ☐ Work with departments and public servants to ensure compliance with annual required ethics training.
- ☐ Provide departments and public servants with increased outreach regarding live ethics training opportunities.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 123,565	\$ 159,152	\$ 82,439	\$ 26,713	\$ 109,152	-31.4%	\$ 121,711	11.5%
Operating Expenses	5,667	7,204	6,009	\$ 1,045	\$ 7,054	-2.1%	7,493	6.2%
Capital Outlay	1,029	-	1,503	\$ -	\$ 1,503		-	-100.0%
TOTAL EXPENDITURES	<u>\$ 130,260</u>	<u>\$ 166,356</u>	<u>89,951</u>	<u>\$ 27,758</u>	<u>\$ 117,709</u>	-29.2%	<u>\$ 129,204</u>	9.8%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 22.3% below the 2020 Adopted Budget and increased 9.8% above the 2020 Amended budget.

The decrease is due to attrition and the increase as compared to the 2020 Amended budget is due to COVID related budgetary reductions in 2020.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
% of Ethics Training Compliance	100%	100%	100%
No. of Cases: Advise/Counsel Provided per year	15	60	60

JEFFERSON PARISH, LOUISIANA

GOVERNMENT AND ETHICS COMPLIANCE

BUDGET #: 10010-0018

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Compliance and Ethics Officer	1	1	1
TOTAL FULL TIME	1	1	1
TOTAL POSITIONS	<u>1</u>	<u>1</u>	<u>1</u>

JEFFERSON PARISH, LOUISIANA
ADJUDICATED PROPERTY

BUDGET # : 10010-0019
(JUDICIAL FUNCTION)

MISSION/FUNCTION(S):

The purpose of Adjudicated Property is to control the rising number of abandoned properties, to slow urban blight, and to revitalize economically depressed areas by placing abandoned properties back into the economic stream of commerce and back on the tax rolls.

Goals include:

- ☐ To prepare and research a delinquent property list available for auction.
- ☐ Prepare a request for proposal (RFP) for auction services.
- ☐ Conduct an online auction.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ -	\$ 200,000	\$ 88,489	\$ 61,511	\$ 150,000	-25.0%	\$ 200,000	33.3%
TOTAL EXPENDITURES	\$ -	\$ 200,000	\$ 88,489	\$ 61,511	\$ 150,000	-25.0%	\$ 200,000	33.3%

BUDGET HIGHLIGHTS:

The 2021 budget remained consistent with the 2020 Adopted budget and increased 33.3% over the 2020 Amended budget.

The 2021 Budget includes:

- a.) Estimated costs for professional services in connection with Adjudicated Property Sales.
- b.) Revenues received from adjudicated property sales are recorded as gross sales less outstanding property taxes in the General Fund.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Notices sent to delinquent property			
Owners	716	-	2,000
Redemptions prior to Auction	33	4	50
Properties Sold	-	55	200

JEFFERSON PARISH, LOUISIANA
DISTRICT ATTORNEY

BUDGET # : 10010-0020
(JUDICIAL FUNCTION)

MISSION/FUNCTION(S):

The Jefferson Parish District Attorney has jurisdiction over all criminal matters arising within the parish including misdemeanors, juvenile cases and traffic offenses except City Court offenses. This office furnishes prosecutors and staff for the 24th Judicial District Courts, First and Second Parish Courts and the Jefferson Parish Juvenile Court. There is a total of 23 separate tribunals.

In addition, the District Attorney provides attorneys and staff for the Economic Crime Division, Appeals and Research Division, Adult and Juvenile Pre-Trial Diversion Program, Grand Jury and Special Prosecution Department. This office also provides training wherein assistance and support are given to the various other Parish and State Offices operating within the Criminal Justice System.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	202	202	202		202		202	
Personnel Services	\$ 10,936,348	\$ 12,396,797	\$ 8,452,188	\$ 2,927,737	\$ 11,379,925	-8.2%	\$ 12,361,701	8.6%
Operating Expenses	1,062,804	1,274,846	893,505	420,912	1,314,417	3.1%	1,204,891	-8.3%
Capital Outlay	72,165	-	80,898	-	80,898		-	-100.0%
TOTAL EXPENDITURES	\$ 12,071,317	\$ 13,671,643	\$ 9,426,591	\$ 3,348,649	\$ 12,775,240	-6.6%	\$ 13,566,592	6.2%

BUDGET HIGHLIGHTS:

The 2021 budget decreased .8% below the 2020 Adopted budget and increased 6.2% above the 2020 Amended budget.

The increase as compared to the 2020 Amended budget is due to COVID related budgetary reductions in 2020. The 2021 proposed budget remains consistent with the 2020 adopted budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Criminal Cases Filed	5,396	3,095	5,400
Jury Trials	50	8	50

JEFFERSON PARISH, LOUISIANA

DISTRICT ATTORNEY

BUDGET #: 10010-0020

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
ELECTED:			
District Attorney	1	1	1
APPOINTED:			
Assistant District Attorney	71	71	71
UNCLASSIFIED SERVICE:			
FULL TIME:			
Account Officer	1	1	1
Administrative Aide	6	6	6
Administrative Assistant	14	14	14
Administrative Assistant to DA	1	1	1
Administrative Information Specialist	0	1	1
Administrative Specialist	15	16	16
Case Manager	2	4	4
Chief Investigator	1	1	1
Child Advocacy Coordinator	1	1	1
Executive Assistant to Dist. Attorney	1	1	1
Facilities Manager	1	1	1
Investigator	37	34	34
Juvenile Diversion Counselor	8	7	7
Pre Trial Division - Counselor	3	3	3
Program Supervisor	3	3	3
Public Information Officer	1	1	1
Purchasing Technician	1	1	1
Operations Manager	1	1	1
Secretary	25	25	25
Substance Abuse Counselor	4	3	3
Technology & Asset Admin	1	1	1
Victim/Witness Asst. Director	0	1	1
Victim Assistant Coordinator	1	1	1
TOTAL FULL TIME	200	200	200
PART TIME:			
Legal Aide	1	1	1
Assistant District Attorney	1	1	1
TOTAL PART TIME	2	2	2
TOTAL POSITIONS	<u>202</u>	<u>202</u>	<u>202</u>

JEFFERSON PARISH, LOUISIANA
LAW DEPARTMENT

BUDGET # : 10010-0021
(JUDICIAL FUNCTION)

MISSION/FUNCTION(S):

It is the duty of the Department of Law to serve as legal counsel to the Parish Council, the Parish President and all parish departments, offices, agencies and special districts. This includes representing the parish in all lawsuits and appeals, granting approvals on all bid acceptances, contracts and change orders to contracts and giving legal opinions and advice to the Parish Council, Parish President and all parish departments, offices, agencies and special districts. This department is also known as the Parish Attorney's Office.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	51	51	47		47		47	
Personnel Services	\$ 4,117,122	\$ 4,599,223	\$ 3,187,830	\$ 1,017,987	\$ 4,205,817	-8.6%	\$ 4,452,532	5.9%
Operating Expenses	500,143	633,894	472,606	228,922	701,528	10.7%	631,855	-9.9%
Capital Outlay	63,016	7,620	8,676	5,284	13,960	83.2%	1,800	-87.1%
TOTAL EXPENDITURES	\$ 4,680,281	\$ 5,240,737	\$ 3,669,112	\$ 1,252,193	\$ 4,921,305	-6.1%	\$ 5,086,187	3.4%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 2.9% below the 2020 Adopted budget and increased 3.4% above the 2020 Amended budget.

The increase as compared to the 2020 Amended budget is due to COVID related budgetary reductions in 2020.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Cases filed	60	60	60
Litigation			
Property Expropriations	6	5	5

JEFFERSON PARISH, LOUISIANA

LAW DEPARTMENT

BUDGET #: 10010-0021

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Parish Attorney	1	1	1
Assistant Parish Attorneys	5	3	3
Deputy Parish Attorney	2	2	2
Executive Assistant to Parish Attorney	1	1	1
Law Clerk	1	1	1
Legal Secretary	6	6	6
Paralegal	13	13	13
Senior Parish Attorneys	20	18	18
CLASSIFIED SERVICE:			
FULL TIME:			
Typist Clerk	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL TIME	51	47	47
TOTAL POSITIONS	<u>51</u>	<u>47</u>	<u>47</u>

JEFFERSON PARISH, LOUISIANA
DISTRICT COURTS

BUDGET # : 10010-0022
(JUDICIAL FUNCTION)

MISSION/FUNCTION(S):

The mission of the Twenty-Fourth Judicial District Court is to provide access to justice, to meet all responsibilities in a timely and expeditious manner, to provide equality, fairness and integrity in their proceedings, to maintain judicial independence and accountability, and to reach a fair and just result by adherence to the procedural and substantive law, thereby instilling trust and confidence in the public.

The Twenty-Fourth Judicial District Court has original jurisdiction of all civil and criminal matters in Jefferson Parish, with the exception of certain juvenile matters. The Twenty-Fourth Judicial District Court has appellate jurisdiction of all appeals from all city courts in Jefferson Parish.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Adopted/ 2020 Amended	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	62	62	62		62		62	
Personnel Services	\$ 4,940,185	\$ 5,142,162	\$ 3,817,038	\$ 1,258,683	\$ 5,075,721	-1.3%	\$ 5,286,337	4.1%
Operating Expenses	926,385	1,180,167	919,272	175,192	1,094,464	-7.3%	1,166,211	6.6%
Capital Outlay	519,082	670,992	610,466	48,710	659,176	-1.8%	315,488	-52.1%
TOTAL EXPENDITURES	<u>\$ 6,385,652</u>	<u>\$ 6,993,321</u>	<u>\$ 5,346,776</u>	<u>\$ 1,482,585</u>	<u>\$ 6,829,361</u>	-2.3%	<u>6,768,036</u>	-0.9%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 3.2% below the 2020 Adopted budget and decreased .9% below the 2020 Amended budget.

The 2021 budget includes funding for computers, courtroom A/V upgrades, courtroom amps, courtroom lectern displays, and network upgrades.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Criminal cases filed	5389	4,824	5,106
Civil cases filed	11,907	10,312	11,907
Jury Trials/Days	59/174	20/48	40/111

JEFFERSON PARISH, LOUISIANA

DISTRICT COURTS

BUDGET #: 10010-0022

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
UNCLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	3	2	2
Administrative Specialist	1	1	1
Asst. Judicial Administrator II	0	1	1
Chief Judicial Administrator	1	1	1
Computer System Supervisor	1	1	1
Court Reporters	20	20	20
Deputy Judicial Administrator	1	1	1
Judge's Administrative Asst	16	16	16
Law Clerk	18	18	18
MIS Administrator	1	1	1
TOTAL FULL TIME	<u>62</u>	<u>62</u>	<u>62</u>
TOTAL POSITIONS	<u>62</u>	<u>62</u>	<u>62</u>

JEFFERSON PARISH, LOUISIANA
FIRST PARISH COURT

BUDGET # : 10010-0023
(JUDICIAL FUNCTION)

MISSION/FUNCTION(S):

First Parish Court's mission is to conduct judicial proceedings within its jurisdictional boundaries in a fair and timely manner and in a manner that is open and accessible to the public and to provide a safe, and convenient facility without creating undue hardship to all that appear before the Court.

First Parish Court is a court of limited jurisdiction which has the responsibility presiding over civil and criminal matters within a restricted boundary composed of all the territory in the Parish of Jefferson east of the Mississippi River.

Functions include:

- ☐ This Court has non-jury civil jurisdiction up to \$20,000
- ☐ It is the appellate court for three justice of the peace courts located within the jurisdiction
- ☐ In criminal matters, this Court has jurisdiction on non-jury misdemeanor cases, traffic cases, and cases involving Jefferson Parish ordinances
- ☐ The Court has an active Violations Department and a Probation Department that encompasses Community Service Program Driver Improvement Program and Substance Abuse Programs

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	35	35	35		35		35	
Personnel Services	\$ 2,680,599	\$ 2,842,638	\$ 1,982,005	\$ 628,882	\$ 2,610,887	-8.2%	\$ 2,864,476	9.7%
Operating Expenses	309,133	367,620	265,899	102,722	368,621	0.3%	393,325	6.7%
Capital Outlay	45,451	-	15,889	26	15,915		13,000	-18.3%
TOTAL EXPENDITURES	<u>\$ 3,035,183</u>	<u>\$ 3,210,258</u>	<u>\$ 2,263,793</u>	<u>\$ 731,630</u>	<u>\$ 2,995,423</u>	-6.7%	<u>\$ 3,270,801</u>	9.2%

BUDGET HIGHLIGHTS:

The 2021 budget increased 1.9% above the 2020 Adopted budget and increased 9.2% above the 2020 Amended budget.

The increase as compared to the 2020 Amended budget is due to COVID related budgetary reductions in 2020.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Tickets Entered	48,606	48,212	36,964
Fines Collected	\$3,252,479	\$3,309,772	\$ 1,109,769
Defendants processed	7,790	7,004	3,968

JEFFERSON PARISH, LOUISIANA

FIRST PARISH COURT

BUDGET #: 10010-0023

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
ELECTED:			
Judges	2	2	2
UNCLASSIFIED SERVICE:			
FULL TIME:			
Administrative Specialist	1	1	1
Asst. Judicial Administrator	2	2	2
Bailiff	2	2	2
Bailiff Training Coordinator	1	1	1
Chief Judicial Admin-Parish Courts	1	1	1
Chief Judicial Clerk	1	1	1
Court Reporter	3	3	3
Custodial Worker	1	1	1
Judge's Administrator Asst	4	4	4
Judicial Clerk	15	15	15
MIS Administrator	1	1	1
Traffic Hearing Officer	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	35	35	35
TOTAL POSITIONS	<u>35</u>	<u>35</u>	<u>35</u>

JEFFERSON PARISH, LOUISIANA
SECOND PARISH COURT

BUDGET # : 10010-0024
(JUDICIAL FUNCTION)

MISSION/FUNCTION(S):

Second Parish Court's mission is to conduct judicial proceedings within its jurisdictional boundaries in a fair and timely manner and in a manner that is open and accessible to the public and to provide a safe, and convenient facility without creating undue hardship to all that appear before the Court.

Second Parish Court is a court of limited jurisdiction which has the responsibility of presiding over civil and criminal matters within a restricted territorial boundary composed of all the territory in the parish of Jefferson west of the Mississippi River.

Functions include:

- ☐ This Court has non-jury civil jurisdiction up to \$20,000.
- ☐ It is the appellate court for five justice of the peace courts located within the jurisdiction.
- ☐ This Court has criminal jurisdiction for non-jury misdemeanor cases, traffic cases, and cases involving Jefferson Parish ordinances
- ☐ The Court has an active Violations Department, Contempt Department, and a Probation Department that encompasses a Community Service Program, a Driver Improvement Program and a Substance Abuse Programs

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	33	33	33		33		33	
Personnel Services	\$ 2,403,465	\$ 2,561,591	\$ 1,692,094	\$ 591,049	\$ 2,283,143	-10.9%	\$ 2,491,138	9.1%
Operating Expenses	475,245	574,052	306,946	200,942	507,888	-11.5%	602,335	18.6%
Capital Outlay	37,270	-	78,218	2	78,220		-	-100.0%
TOTAL EXPENDITURES	<u>\$ 2,915,981</u>	<u>\$ 3,135,643</u>	<u>\$ 2,077,258</u>	<u>\$ 791,993</u>	<u>\$ 2,869,251</u>	-8.5%	<u>\$ 3,093,473</u>	7.8%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 1.3% below the 2020 Adopted budget and increased 7.8% above the 2020 Amended budget.

The increase as compared to the 2020 Amended budget is due to COVID related budgetary reductions in 2020.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Tickets filed	23,323	5,582	23,000
Fines collected	\$3,623,650	\$1,024,250	\$ 3,623,650

JEFFERSON PARISH, LOUISIANA

SECOND PARISH COURT

BUDGET #: 10010-0024

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
ELECTED:			
Judges	2	2	2
UNCLASSIFIED SERVICE:			
FULL TIME:			
Asst. Judicial Admin. II	1	0	0
Chief Judicial Administrator	1	1	1
Chief Judicial Clerk	4	4	4
Community Service Coordinator	1	1	1
Court Reporter	3	3	3
Custodial Worker	1	1	1
Deputy Judicial Administrator	0	1	1
Judge's Administrative Asst	2	2	2
Judge's Secretary	1	1	1
Judicial Clerk	16	16	16
Traffic Hearing Officer	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	33	33	33
TOTAL POSITIONS	<u>33</u>	<u>33</u>	<u>33</u>

JEFFERSON PARISH, LOUISIANA
JUVENILE COURT

BUDGET # : 10010-0025
(JUDICIAL FUNCTION)

MISSION/FUNCTION(S):

The mission of the Jefferson Parish Juvenile Court is to fairly and impartially apply the law to each case before it, so that justice is administered equally; advocate for the support to children, families and the community; ensure the community functions in the best interest of children so that all children of Jefferson Parish may reach their full potential.

Jefferson Parish Juvenile Court serves the 24th Judicial District within the parish. Juvenile Court has exclusive jurisdiction over juvenile matters as well as child support enforcement for adults. Juvenile Court must hear, rule, adjudicate and monitor petitions of the District Attorney, of other agencies, and of individuals within the scope of the Court's jurisdiction. In order to fulfill its mission, the Court requires certain programs of service such as probation, detention, evaluation and therapy.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	45	45	45		45		45	
Personnel Services	\$ 3,318,608	\$ 3,359,113	\$ 2,456,379	\$ 765,175	\$ 3,221,554	-4.1%	\$ 3,409,354	5.8%
Operating Expenses	390,345	403,789	347,216	56,573	403,789	0.0%	416,712	3.2%
TOTAL EXPENDITURES	<u>\$ 3,708,953</u>	<u>\$ 3,762,902</u>	<u>\$ 2,803,595</u>	<u>\$ 821,748</u>	<u>\$ 3,625,343</u>	-3.7%	<u>\$ 3,826,066</u>	5.5%

BUDGET HIGHLIGHTS:

The 2021 budget increased 1.7% above the 2020 Adopted budget and increased 5.5% above the 2020 Amended budget.

The increase as compared to the 2020 Amended budget is due to COVID related budgetary reductions in 2020.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Cases Filed:	4,011	3,000	3,500

JEFFERSON PARISH, LOUISIANA

JUVENILE COURT

BUDGET #: 10010-0025

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
UNCLASSIFIED SERVICE:			
FULL TIME:			
Accounting Clerk	3	3	3
Accounting Director	1	1	1
Administrative Assistant	4	4	4
Case Manager	5	5	5
Chief Judicial Administrator	1	1	1
Computer System Specialist	1	1	1
Computer System Supervisor	1	1	1
Court Probation Coord.	3	3	3
Court Reporter	3	3	3
Custodial Worker	1	0	0
Deputy Judicial Administrator	2	2	2
Facilities Manager	0	1	1
FINS Director	1	1	1
FINS Intake Officer	1	1	1
Hearing Officer	2	2	2
Judge's Administrative Asst.	4	4	4
Judicial Clerk	5	5	5
Law Clerk	3	3	3
Operations Manager	1	1	1
Public Info Specialist	2	2	2
CLASSIFIED SERVICE:			
FULL TIME:			
Judicial Clerk	1	1	1
TOTAL FULL TIME	45	45	45
TOTAL POSITIONS	<u>45</u>	<u>45</u>	<u>45</u>

JEFFERSON PARISH, LOUISIANA
JUSTICE OF THE PEACE

BUDGET # : 10010-0027
(JUDICIAL FUNCTION)

MISSION/FUNCTION(S):

The eight Justices of the Peace are elected officials from districts within Jefferson Parish. They handle civil cases and eviction cases and sign warrants and affidavits for various law enforcement departments. The Parish of Jefferson provides an annual salary of \$20,400 per Justice and related fringe benefits. Supplemental pay of \$9,600 annually is provided by the State. Minimum funding is provided for office supplies, repairs and maintenance of office equipment and training and travel.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Adopted/ 2020 Amended	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	8	8	8		8		8	
Personnel Services	\$ 221,505	\$ 225,996	\$ 187,097	\$ 38,767	\$ 225,864	-0.1%	\$ 246,567	9.2%
Operating Expenses	32,242	49,500	43,003	6,497	49,500	0.0%	48,814	-1.4%
TOTAL EXPENDITURES	\$ 253,747	\$ 275,496	\$ 230,100	\$ 45,264	\$ 275,364	0.0%	\$ 295,381	7.3%

BUDGET HIGHLIGHTS:

The 2021 budget increased 7.2% above the 2020 Adopted budget and 7.3% above the 2020 Amended budget.

This budgets increase is primarily due to an increase in Health Insurance costs.

JEFFERSON PARISH, LOUISIANA

JUSTICE OF THE PEACE

BUDGET # : 10010-0027

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
ELECTED:			
Justice of the Peace	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL FULL TIME	8	8	8
TOTAL POSITIONS	<u>8</u>	<u>8</u>	<u>8</u>

JEFFERSON PARISH, LOUISIANA
CONSTABLES

BUDGET # : 10010-0028
(JUDICIAL FUNCTION)

MISSION/FUNCTION(S):

The eight Constables are elected officials from districts within Jefferson Parish. Their purpose is to serve eviction notices and civil papers on behalf of the Justice of the Peace Court. The Parish of Jefferson provides an annual salary of \$20,400 per Justice and related fringe benefits. Supplemental pay of \$9,600 annually is provided by the State. Minimum funding is provided for office supplies, repairs and maintenance of office equipment and travel.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	8	8	8		8		8	
Personnel Services	\$ 229,636	\$ 228,321	\$ 169,721	\$ 54,788	\$ 224,509	-1.7%	\$ 219,706	-2.1%
Operating Expenses	7,882	20,103	15,359	4,744	20,103	0.0%	20,259	0.8%
TOTAL EXPENDITURES	\$ 237,518	\$ 248,424	\$ 185,080	\$ 59,532	\$ 244,612	-1.5%	\$ 239,965	-1.9%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 3.4% below the 2020 Adopted budget and decreased 1.9% below the 2020 Amended budget.

There are no significant changes to this budget.

JEFFERSON PARISH, LOUISIANA

CONSTABLES

BUDGET #: 10010-0028

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
ELECTED:			
Constables	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL FULL TIME	8	8	8
TOTAL POSITIONS	<u>8</u>	<u>8</u>	<u>8</u>

JEFFERSON PARISH, LOUISIANA
MISCELLANEOUS JUDICIAL

BUDGET # : 10010-0029
(JUDICIAL FUNCTION)

MISSION/FUNCTION(S):

The Miscellaneous Judicial Section of the General Fund is used to budget and account for any court related expenditures not budgeted and accounted for in any other fund. The major expenditures include support of the Clerk of Court's office, costs related to the jurors and witnesses used by the Courts in Jefferson Parish, payment to the law enforcement personnel who act as bailiffs in the Courts, outside legal services and expert witnesses.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 2,181,059	\$ 2,241,703	\$ 1,014,306	\$ 1,191,441	\$ 2,205,747	-1.6%	\$ 2,239,203	1.5%
TOTAL EXPENDITURES	<u>\$ 2,181,059</u>	<u>\$ 2,241,703</u>	<u>\$ 1,014,306</u>	<u>\$ 1,191,441</u>	<u>\$ 2,205,747</u>	-1.6%	<u>\$ 2,239,203</u>	1.5%

BUDGET HIGHLIGHTS:

The 2021 budget decreased .1% below the 2020 Amended budget and increased 1.5% above the 2020 Amended budget.

The 2021 Budget includes:

	Amended <u>2020</u>	Adopted <u>2021</u>
Jurors & Witnesses	\$380,120	\$420,000
Interpreting Services	202,419	200,000
Forensic Evaluations	198,902	200,000
Court Appeals	115,000	115,000
Miscellaneous Judicial Costs	224,306	219,203
Clerk of Court Administration	700,000	700,000
Clerk and Sheriff Attendance	385,000	385,000

JEFFERSON PARISH, LOUISIANA
PRE TRIAL RELEASE OF PRISONERS

BUDGET # : 10010-0030
(JUDICIAL FUNCTION)

MISSION/FUNCTION(S):

This budget provides funding for the Pre-Trial Release Program. This program helps reduce the overcrowding of jails through the use of signature bonds and follow-ups to assure court appearances.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 257,463	\$ 276,701	\$ 197,863	\$ 73,769	\$ 271,632	-1.8%	\$ 276,535	1.8%
Operating Expenses	3,547	4,876	3,940	936	4,876	0.0%	4,243	-13.0%
TOTAL EXPENDITURES	\$ 261,010	\$ 281,577	\$ 201,803	\$ 74,705	\$ 276,508	-1.8%	\$ 280,778	1.5%

BUDGET HIGHLIGHTS:

The 2021 budget decreased .3% below the 2020 Adopted budget and increased 1.5% above the 2020 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Bail set	6006	2024	6000
Prisoners released	429	195	200

JEFFERSON PARISH, LOUISIANA

PRE TRIAL RELEASE OF PRISONERS

BUDGET # : 10010-0030

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
UNCLASSIFIED SERVICE:			
FULL TIME:			
Judicial Adm. Asst./Pretrial Release	1	1	1
Pre-Trial Release Investigator	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	2	2	2
TOTAL POSITIONS	<u>2</u>	<u>2</u>	<u>2</u>

JEFFERSON PARISH, LOUISIANA
PARISH PRESIDENT

BUDGET # : 10010-0040
(EXECUTIVE FUNCTION)

MISSION/FUNCTION(S):

As outlined by the Charter, the Parish President is the Chief Administrative Officer of the Parish. The Parish President is responsible for carrying out the policies of the Council and administering and supervising all departments, agencies and special districts.

The Offices of Sheriff, Clerk of Court, Assessor and the Coroner are not under the authority or supervision of the Parish President.

The Parish President, through administrative departments, shall provide the residents of Jefferson Parish with the best possible services as well as maintaining a close working relationship with the Parish Council to administer the governmental programs legislated by that body and also to propose legislative actions deemed necessary by the administration.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	24	24	24		24		24	
Personnel Services	\$ 2,698,627	\$ 3,064,483	\$ 2,260,883	\$ 679,515	\$ 2,940,398	-4.0%	\$ 3,043,511	3.5%
Operating Expenses	195,932	234,135	184,852	47,770	232,622	-0.6%	241,419	3.8%
Capital Outlay	15,599	10,000	91,662	3	91,665	816.7%	15,000	-83.6%
TOTAL EXPENDITURES	<u>\$ 2,910,158</u>	<u>\$ 3,308,618</u>	<u>\$ 2,537,397</u>	<u>\$ 727,288</u>	<u>\$ 3,264,685</u>	-1.3%	<u>\$ 3,299,930</u>	1.1%

BUDGET HIGHLIGHTS:

The 2021 budget decreased .3% below the 2020 Adopted budget and increased 1.1% above the 2020 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Press Releases	298	150	150
Billboards/Shows on JPTV	149	150	150
Social Media:			
Post all Platforms	-	1,095	1,095
Post Reach	-	500,000	500,000
Engagement	-	250,000	250,000

JEFFERSON PARISH, LOUISIANA

PARISH PRESIDENT

BUDGET # : 10010-0040

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
ELECTED:			
Parish President	1	1	1
APPOINTED:			
Chief Administrative Assistant	5	6	6
Chief Operating Officer	1	1	1
Deputy Chief Operating Officer	1	1	1
Executive Asst. to the Parish President	2	0	0
Public Information Officer	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	2	2	2
Assistant to Chief Operating Officer	1	1	1
Deputy Public Information Officer	1	1	1
Executive Assistant	3	3	3
Information Specialist	2	2	2
Public Information Officer Aide	1	1	1
Secretary	<u>3</u>	<u>4</u>	<u>4</u>
TOTAL FULL TIME	24	24	24
TOTAL POSITIONS	<u>24</u>	<u>24</u>	<u>24</u>

JEFFERSON PARISH, LOUISIANA
ELECTIONS

BUDGET # : 10010-0050
(ELECTIONS FUNCTION)

MISSION/FUNCTION(S):

The Elections budget provides funding for costs associated with holding general, primary and special elections within the Parish.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 35,136	\$ 152,000	\$ 20,942	\$ 131,058	\$ 152,000	0.0%	\$ 152,000	0.0%
TOTAL EXPENDITURES	<u>\$ 35,136</u>	<u>\$ 152,000</u>	<u>\$ 20,942</u>	<u>\$ 131,058</u>	<u>\$ 152,000</u>	0.0%	<u>\$ 152,000</u>	0.0%

BUDGET HIGHLIGHTS:

The 2021 budget remain consistent with the 2020 Adopted budget and the 2020 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Elections Held	4	4	4
Parish items on ballot	5	4	4
Cost of elections	\$ 67,035	\$ 150,000	\$ 150,000

JEFFERSON PARISH, LOUISIANA
REGISTRAR OF VOTERS

BUDGET # : 10010-0051
(ELECTIONS FUNCTION)

MISSION/FUNCTION(S):

The Jefferson Parish Registrar of Voters Office is to provide fair, accurate, and impartial election services to the citizens of Jefferson Parish, while maintaining the integrity of the election process.

The Registrar of Voters has three full-service offices in Jefferson Parish. The Parish provides offices on both sides of the river and funding for supplies needed to operate these offices. Jefferson Parish supplements the operations of this office as mandated by State law. The State employees are funded by both the State and Jefferson Parish.

Functions include:

- ☐ Maintaining the voter registration rolls needed to conduct elections in Jefferson Parish
- ☐ Conduct early voting at all three offices for a 7-day period prior to every election
- ☐ Conduct voter registration activities at local malls, nursing homes, senior citizen centers, high schools and libraries.
- ☐ Mail out, receive, and count ballots for those who vote by mail

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	17	17	17		17		17	
Personnel Services	\$ 495,824	\$ 515,519	\$ 393,013	\$ 110,604	\$ 503,617	-2.3%	\$ 525,848	4.4%
Operating Expenses	96,318	116,089	106,357	27,751	134,108	15.5%	129,511	-3.4%
Capital Outlay	29,483	15,500	9,604	6,539	16,143	4.1%	15,505	-4.0%
TOTAL EXPENDITURES	\$ 621,625	\$ 647,108	\$ 508,974	\$ 144,894	\$ 653,868	1.0%	\$ 670,864	2.6%

BUDGET HIGHLIGHTS:

The 2021 budget increased 3.7% above the 2020 Adopted budget and increased 4.8% above the 2020 Amended budget.

The absentee ballot program has seen an increase which resulted in additional budgetary need in postage.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Elections Held	4	4	4
Registered Voters	269,251	272,685	275,110
Operational Expense (Per Voter Per Year)	\$ 2.31	\$ 2.35	\$ 2.36

JEFFERSON PARISH, LOUISIANA

REGISTRAR OF VOTERS

BUDGET #: 10010-0051

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
UNCLASSIFIED SERVICE:			
FULL TIME:			
State Employees:			
Administrative Coordinator	8	10	10
Administrative Manager	1	0	0
Administrative Program Manager	2	2	2
Assistant Deputy Registrar	1	1	1
Chief Deputy Registrar	1	1	1
Confidential Assistant	1	1	1
Office Manager	1	0	0
Registrar of Voters	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL STATE AND UNCLASSIFIED	16	16	16
PART TIME:			
LT Administrative Coordinator	1	1	1
TOTAL PART TIME	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL POSITIONS	<u>17</u>	<u>17</u>	<u>17</u>

JEFFERSON PARISH, LOUISIANA
FINANCE DIRECTOR

BUDGET # : 10010-0060

(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

The Finance Director's Office is responsible for the financial management and fiscal planning of the Parish. To meet this obligation the Finance Department must provide the quality of leadership which ensures that the duties and responsibilities of the department are carried out with the highest standards of professional practice, in compliance with applicable laws and regulations, and in accordance with the best recognized principles of government finance. The Finance Director's Office provides direction, coordination and implementation of major financial and administrative policy decisions in the areas of Accounting, Payroll, Budget, and Purchasing. Finally, the Finance Department is charged with the responsibility of providing timely and accurate financial information to the citizens, the elected officials and the employees of Jefferson Parish.

Goals include:

- ☐ Manage the issuance and administration of debt to optimize cost, maintain a high credit rating, and ensure compliance with legal requirements.
- ☐ Earn continued recognition for financial reporting.
- ☐ Maximize the effective and efficient use of public funds.
- ☐ Provide excellent customer service.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	6	6	6		6		6	
Personnel Services	\$ 651,699	\$ 693,471	\$ 464,513	\$ 196,683	\$ 661,196	-4.7%	\$ 741,069	12.1%
Operating Expenses	34,928	45,688	36,181	9,554	45,735	0.1%	483,599	957.4%
Capital Outlay	8,501	-	605	1	606		-	-100.0%
TOTAL EXPENDITURES	\$ 695,128	\$ 739,159	\$ 501,299	\$ 206,238	\$ 707,537	-4.3%	\$ 1,224,668	73.1%

BUDGET HIGHLIGHTS:

The 2021 budget increased 65.7% above the 2020 Adopted budget and 73.1% above the 2020 Amended budget.

This budget increase is due to the movement of Money Manager Fees from the Miscellaneous General Services Department (10010-0080) into this department. The increase in personnel services is as a result of reclassifying three Accountant positions to Accountant - Central Finance Office.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Percent of Debt Service payments that are timely and accurate	100%	100%	100%
Amount of monies lost due to uncollateralization on deposits	\$ -	\$ -	\$ -
Number of days checks were delayed as a result of Jefferson Parish Investment Management Program	0	0	0
Amount of unvested funds	<\$1,000 annually	<\$1,000 annually	<\$1,000 annually

JEFFERSON PARISH, LOUISIANA

FINANCE DIRECTOR

BUDGET # : 10010-0060

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Accountant-Central Finance Office	2	3	3
Accountant - Special Programs	1	0	0
Assistant Finance Director	1	1	1
Executive Assistant	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	6	6	6
TOTAL POSITIONS	<u>6</u>	<u>6</u>	<u>6</u>

JEFFERSON PARISH, LOUISIANA
ACCOUNTING

BUDGET #: 10010-0061

(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

The mission of the Accounting Department is to provide timely and accurate financial information and to ensure sound stewardship of Parish funds.

Functions include:

- ☐ Preparation and distribution of payroll checks
- ☐ Preparation and distribution of checks to vendors supplying goods and services to the parish departments and payments to paying agents for all outstanding debts
- ☐ Coordination of accounting activities with other departments and divisions through technical assistance and informational reporting
- ☐ Preparation of annual financial report by staff in conjunction with outside auditing firms
- ☐ Preparation of analytical reports as requested by management

Goals include:

- ☐ Successfully implement GASB 87
- ☐ Begin an internship program within the Finance Unit
- ☐ Issue CAFR report by June 30th and receive the GFOA Award for Excellence in Financial Reporting

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	21	21	21		21		21	
Personnel Services	\$ 1,391,134	\$ 1,520,623	\$ 1,109,167	\$ 314,286	\$ 1,423,453	-6.4%	\$ 1,613,451	13.3%
Operating Expenses	113,089	132,065	100,282	25,691	125,973	-4.6%	370,373	194.0%
Capital Outlay	13,475	-	1,231	-	1,231		-	-100.0%
TOTAL EXPENDITURES	\$ 1,517,699	\$ 1,652,688	\$ 1,210,680	\$ 339,977	\$ 1,550,657	-6.2%	\$ 1,983,824	27.9%

BUDGET HIGHLIGHTS:

The 2021 budget increased 20.0% above the 2020 Adopted budget and increased 27.9% above the 2020 Amended budget.

This budget increase is due to the movement of Audit Fees from the Miscellaneous General Services Department (10010-0080) into this department. The increase in personnel services is as a result of reclassifying eight Accountant positions to Accountant - Central Finance Office and three Account Clerk positions to Account Clerk - Central Finance Office.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Account Payable			
Number Invoices Processed	87,070	71,016	91,817
Amount of Invoices Processed	\$ 522,987,347	\$ 547,920,907	\$ 530,000,000
Number of Payments Issued	35,159	25,779	34,153
Payroll			
Number of Payroll Payments Issued	90,182	90,024	90,100
Amount of Payroll Payments Issued	\$ 117,522,880	\$ 111,369,472	\$ 116,937,945
Number of Employees on Payroll	4,273	4,273	4,273
General Accounting			
Number of Journal Entries Posted	12,295	10,578	11,436
Number of Budget Entries Posted	402	382	392
Number of Assets Tagged	1,802	674	1,100
Purchase Orders Approved	34,339	28,104	31,222

JEFFERSON PARISH, LOUISIANA

ACCOUNTING AND PAYROLL

BUDGET #: 10010-0061

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Account Clerk-Central Finance Office	3	3	3
Accountant-Central Finance Office	8	8	8
Accounting Oper Manager	1	1	1
Administrative Assistant	1	1	1
Executive Assistant	1	1	1
Payroll Clerk-CPO	3	3	3
Payroll Officer	1	1	1
Payroll Officer Assistant	1	1	1
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	21	21	21
TOTAL POSITIONS	<u>21</u>	<u>21</u>	<u>21</u>

JEFFERSON PARISH, LOUISIANA
BUDGET DIRECTOR

BUDGET # : 10010-0062

(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

The mission of the Budget Director is to direct the efforts of all concerned in preparing an Proposed budget for each year wherein the current Proposed expenditures do not exceed current anticipated revenues.

Functions include:

- ☐ The development, preparation, administration and monitoring of the Parish's Annual Budget including the operating, capital and debt service budgets
- ☐ The preparation and continual update of a budget manual
- ☐ The monitoring of all departments to ensure that they operate within the constraints of the current Proposed operating budget
- ☐ The preparation, analysis and interpretation of budgetary data for outside parties as requested

Goals include:

- ☐ Provide departments and other agencies with professional, effective and efficient support with monitoring and development of their annual budget.
- ☐ Earn continued recognition for annual budget presentation.
- ☐ Work with departments to maintain adequate reserves.
- ☐ Work EIS and the Finance Cluster to upgrade the Financial Management System.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	4	4	4		4		4	
Personnel Services	\$ 258,852	\$ 333,024	\$ 214,686	\$ 78,038	\$ 292,724	-12.1%	\$ 375,007	28.1%
Operating Expenses	44,717	49,840	44,022	4,848	48,870	-1.9%	50,539	3.4%
Capital Outlay	1,124	-	-	-	-	0.0%	-	
TOTAL EXPENDITURES	<u>\$ 304,693</u>	<u>\$ 382,864</u>	<u>\$ 258,708</u>	<u>\$ 82,886</u>	<u>\$ 341,594</u>	-10.8%	<u>\$ 425,546</u>	24.6%

BUDGET HIGHLIGHTS:

The 2021 budget increased 11.1% above the 2020 Adopted budget and increased 24.3% above the 2020 Amended budget.

The increase in personnel services is as a result of reclassifying three Accountant positions to Accountant - Central Finance Office and the increase in operating expenses is due to the costs associated with the development of the annual cost of the cost allocation plan per the terms of the agreement with the consultant.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Consecutive year's receiving GFOA's Budget Award	27	28	29
Budget Books Printed	64	64	64
Budget Amendments Legislation Prepared	30	32	32

JEFFERSON PARISH, LOUISIANA

BUDGET DIRECTOR

BUDGET # : 10010-0062

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Accountant-Central Finance Office	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	4	4	4
TOTAL POSITIONS	<u>4</u>	<u>4</u>	<u>4</u>

JEFFERSON PARISH, LOUISIANA
INTERNAL AUDIT

BUDGET # : 10010-0063

(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

The mission of the Department is to promote honest, efficient, effective, economical, and fully accountable and transparent Parish government. To fulfill the mission, the Department shall conduct performance audits and perform non-audit services of any Parish department, program, service, or activity as approved by the Parish Council. The purpose of these audits is to provide the Council, Administration, the residents of Jefferson Parish, and other stakeholders, with independent and objective analysis as to whether management is using its financial, physical, and informational resources effectively, efficiently, economically, ethically, and equitable, and in compliance with laws, regulations, contract and grant requirements, and Parish policies and procedures. (Ordinance No. 25549-04/04/2020)

Functions include:

- ☐ Develop and implement a comprehensive program of audit coverage to analyze and interpret financial and operating information, and enhance internal control activities.
- ☐ Plan and direct the internal audit activities of the parish.

Goals include:

- ☐ Complete the Internal Audit Work Plan as published on the Jefferson Parish website.
- ☐ Reassess and update the annual risk-based Work Plan to ensure exposures are addressed within the Department of Internal Audit resources.
- ☐ Facilitate the implementation of engagement recommendations via follow-up efforts.
- ☐ Maintain a positive rapport with parish leaders and be seen as a valuable independent resource.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 150,406	\$ 159,102	\$ 117,426	\$ 41,676	\$ 159,102	0.0%	\$ 164,256	3.2%
Operating Expenses	9,592	10,554	7,403	1,651	9,054	-14.2%	8,307	-8.3%
TOTAL EXPENDITURES	\$ 159,998	\$ 169,656	\$ 124,829	\$ 43,327	\$ 168,156	-0.9%	\$ 172,563	2.6%

BUDGET HIGHLIGHTS:

The 2021 budget increased 1.7% above the 2020 Adopted budget and 2.6% above the 2020 Amended budget.

This budget increase is primarily due to the 5% merit increase included in this years budget which is partially offset by operating budget reductions.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Required Annual Reports	2	2	2
Engagements Completed	6	4	5
Recommendations Accepted	96	90	90
Follow Up Audits Completed	1	2	1
Training Hours per Year	40.5	40	40

JEFFERSON PARISH, LOUISIANA

INTERNAL AUDIT

BUDGET #: 10010-0063

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Internal Auditor	1	1	1
TOTAL FULL TIME	1	1	1
TOTAL POSITIONS	<u>1</u>	<u>1</u>	<u>1</u>

JEFFERSON PARISH, LOUISIANA
PURCHASING

BUDGET # : 10010-0064

(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

The Purchasing Department provides central procurement services for all Parish departments' requests for services, equipment, supplies, and public works projects. Our goal is to procure quality products using cost effective and transparent methods and to ensure compliance with Jefferson Parish's codified Uniform Purchasing Procedures and Louisiana Public Bid Law. Our mission is to continue to serve Parish citizens, vendors and employees with excellent customer service while fostering open and fair competition.

Functions include:

- ☐ Process requisitions
- ☐ Coordinate bids and assign purchase orders
- ☐ Evaluate bids and recommendations
- ☐ Regulate Council approval of expenditures

Goals include:

- ☐ Provide efficient and expeditious services to Parish vendors and Parish departments.
- ☐ Enhance communication with Parish vendors by creating online templates and narrated tutorials that will guide vendors through the registration and bidding process.
- ☐ Develop a procurement outreach training program for Parish departments.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	14	14	14		14		14	
Personnel Services	\$ 875,365	\$ 940,076	\$ 679,703	\$ 196,335	\$ 876,038	-6.8%	\$ 939,546	7.2%
Operating Expenses	111,966	124,490	112,877	14,973	127,850	2.7%	123,248	-3.6%
Capital Outlay	508	-	487	-	487		-	-100.0%
TOTAL EXPENDITURES	<u>\$ 987,840</u>	<u>\$ 1,064,566</u>	<u>\$ 793,067</u>	<u>\$ 211,308</u>	<u>\$ 1,004,375</u>	-5.7%	<u>\$ 1,062,794</u>	5.8%

BUDGET HIGHLIGHTS:

The 2021 budget decreased .2% below the 2020 Adopted budget and increased 5.8% above the 2020 Amended budget.

This budget increase is primarily due to the 5% merit increase included in this years budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Bids Processed	4,068	3,500	3,500
Purchase Orders Generated	33,528	30,000	30,000
RFP's Processed	18	10	10
GAB Items Reviewed	340	340	340
SOQ's Processed	-	20	20

JEFFERSON PARISH, LOUISIANA

PURCHASING

BUDGET # : 10010-0064

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Director	0	1	1
Buyer	11	10	10
Executive Assistant	1	1	1
Typist Clerk	1	1	1
TOTAL FULL TIME	14	14	14
TOTAL POSITIONS	<u>14</u>	<u>14</u>	<u>14</u>

JEFFERSON PARISH, LOUISIANA
GENERAL SERVICES

BUDGET #: 10010-0065

(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

To provide safe, clean and efficient facilities for all parish employees and public visitors through centralized property management and to upgrade facility structure, mechanical systems and life safety systems by means of a centralized maintenance operation and to perform preventive, predictive and corrective maintenance through custodial, landscaping, carpentry, HVAC and electrical services within the Property Management Division.

The function of the Administrative Division of the Department of General Services is to oversee the staffing and operational functions of Building Security, Central Printing, Building Engineers, Mail Service, Surplus Property and Property Management.

Functions include:

- ☐ To provide centralized building maintenance operation, renovations, repairs and custodial service for all parish owned buildings, as well as the Jefferson Parish libraries.
- ☐ To initiate adequate preventative maintenance schedules for the all buildings under this Department's jurisdiction, as well as all of the Jefferson Parish libraries.
- ☐ To upgrade and modernize antiquated equipment and to maintain a high level of service in all aspects of the Property Management Division
- ☐ To provide and verify all facilities are safe, clean, and energy efficient.
- ☐ To oversee and maintain the budget for the Jefferson Parish Health Unit East bank and West bank facilities.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	54	54	54		54		54	
Personnel Services	\$ 3,117,152	\$ 3,451,111	\$ 2,282,028	\$ 979,211	\$ 3,261,239	-5.5%	\$ 3,472,482	6.5%
Operating Expenses	4,416,208	4,960,337	3,551,352	1,645,635	5,196,987	4.8%	4,192,042	-19.3%
Capital Outlay	139,649	72,900	88,354	21,563	109,917	50.8%	65,602	-40.3%
Other Financing Uses	18,000	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 7,691,009	\$ 8,484,348	\$ 5,921,734	\$ 2,646,409	\$ 8,568,143	1.0%	\$ 7,730,126	-9.8%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 8.9% below the 2020 Adopted budget and decreased 9.7% below the 2020 Amended budget.

This budget decrease is due to an overall decrease in operating expenses and capital outlay.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Completed Work Orders	359	455	600
Upgrade HVAC Systems	4	3	3
Annual Safety & Preventative Proactive/Reactive Building Inspections	26	26	26
Annual Testing-HVAC, Buildings, Plumbing, & Life Safety Systems	175	175	175

JEFFERSON PARISH, LOUISIANA

GENERAL SERVICES

BUDGET #: 10010-0065

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Air Cond/Heating Mechanic	1	1	1
Administrative Assistant	3	3	3
Assistant Director Gen Serv	1	1	1
Building Maintenance Supervisor	0	1	1
Clerk	1	1	1
Custodian	1	1	1
Electrician	1	1	1
Electrician Supervisor	1	1	1
Executive Assistant	1	1	1
Executive Superintendent	1	1	1
Facilities Maintenance Manager	2	2	2
Foreman	1	1	1
Laborer	10	10	10
Maintenance Repairman	3	3	3
Plumber	1	1	1
Property Manager	3	3	3
Property Manager Asst.	3	3	3
Secretary	1	1	1
Shop Carpenter	4	3	3
Stationary Engineer	9	9	9
Tradeshelper	4	4	4
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	54	54	54
TOTAL POSITIONS	<u>54</u>	<u>54</u>	<u>54</u>

JEFFERSON PARISH, LOUISIANA
PERSONNEL

BUDGET # : 10010-0066

(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

The Personnel Department (Personnel Board and Staff) is responsible for the personnel functions provided in Section 4.03 of the Charter including policy and rule making, job classification, salary and rules administration, recruitment, employment testing, applicant certification and employee appeals for positions in the Parish Classified Service. The Personnel Department provides the Departments of Jefferson Parish with qualified candidates for employment in positions of public service and guidance as to the principles and merits of civil service employment.

Goals include:

- ☐ Serve the public by providing the means by which the general public and current employees can learn of, apply for and fairly compete for Parish employment opportunities.
- ☐ Enable the Departments of Jefferson Parish to make informed decisions regarding civil service employment.
- ☐ Assist the Departments of Jefferson Parish in the appointment of qualified candidates for those Department's positions.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Adopted/ 2020 Amended	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	21	21	21		21		21	
Personnel Services	\$ 1,453,323	\$ 1,549,187	\$ 1,107,234	\$ 342,388	\$ 1,449,622	-6.4%	\$ 1,564,489	7.9%
Operating Expenses	153,292	163,951	112,741	28,676	141,417	-13.7%	159,744	13.0%
Capital Outlay	29,277	-	2,222	1	2,223		-	-100.0%
TOTAL EXPENDITURES	\$ 1,635,893	\$ 1,713,138	\$ 1,222,197	\$ 371,065	\$ 1,593,262	-7.0%	\$ 1,724,233	8.2%

BUDGET HIGHLIGHTS:

The 2021 budget increased .6% above the 2020 Adopted budget and increased 8.2% above the 2020 Amended budget.

This budget increase is primarily due to the 5% merit increase included in this years budget and an increase in overall operating expenses as compared to the 2020 amended budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Applications received	10,424	10,000	10,000
Appointments processed	703	900	800
Persons examined	1,460	1,250	1,300

JEFFERSON PARISH, LOUISIANA

PERSONNEL

BUDGET #: 10010-0066

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Director	1	1	1
Clerk	2	2	2
Executive Assistant	1	1	1
Personnel Assistant	2	2	2
Personnel Board Spec. Asst.	1	1	1
Personnel Technician	10	10	10
Typist Clerk	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL TIME	20	20	20
PART TIME:			
Personnel Board Spec. Asst.	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL PART TIME	1	1	1
TOTAL POSITIONS	<u>21</u>	<u>21</u>	<u>21</u>

JEFFERSON PARISH, LOUISIANA
DEPARTMENT OF HUMAN RESOURCE MANAGEMENT

BUDGET # : 10010-0067

(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

To support the goals of Parish government and provide high quality customer service focused leadership, support, and service in the areas of employee benefits, safety, occupational health, substance use, training, employee management, labor laws, and employee relations. The department strives to establish, administer, and effectively communicate sound policies, rules, and practices that treat employees with dignity and equality while maintaining compliance with employment and labor laws, the Personnel Rules, and the Administrative Management Policies and directives to ensure a diverse workforce committed to quality customer/public service to internal and external customers.

Functions include:

- ☐ Assisting all Parish departments in addressing a variety of workplace challenges, such as those related to substance use, occupational safety and health, the resolution of employee disputes, labor relations, disciplinary actions, appeals, and employment related state and federal court cases.
- ☐ Monitoring compliance with numerous complex employment laws, designing legally sound HR policies, and ensuring their implementation.
- ☐ Identifying emerging HR policies and operational issues and proposing specific measures and approaches to address them.
- ☐ Ensuring the well-being of employees by offering and administering competitive benefits.
- ☐ Developing employee excellence by providing orientation, training, and development for career enhancement.
- ☐ Helping departments retain valuable employees by providing a work atmosphere that is safe, healthy, and secure as well as, free of any forms of discrimination or harassment.
- ☐ Promoting cooperative relationships by encouraging employee/management responsibility and high standards of performance and conduct.
- ☐ Providing an opportunity for employee communication through the Parish's employee newsletter and other publications.

Goals include:

- ☐ Prepare and distribute amendments to the Safety Manual to inform employees of their responsibilities to provide for a safer work environment.
- ☐ Prepare and distribute amendments to the Administrative Management Policies Manual in an effort to update for current laws, trends and practices.
- ☐ Coordinance with the EIS Department to obtain a Human Resources Management system to meet the departments expectations and needs.
- ☐ Assist Departments in handling disciplinary matters in a timely fashion; while ensuring employees have been provided with fair due process.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	19	19	19		19		19	
Personnel Services	\$ 1,430,644	\$ 1,522,694	\$ 1,084,703	\$ 320,563	\$ 1,405,266	-7.7%	\$ 1,438,471	2.4%
Operating Expenses	173,575	190,368	138,434	51,639	190,073	-0.2%	178,660	-6.0%
Capital Outlay	7,016	-	7,890	1	7,891		-	-100.0%
TOTAL EXPENDITURES	\$ 1,611,234	\$ 1,713,062	\$ 1,231,027	\$ 372,203	\$ 1,603,230	-6.4%	\$ 1,617,131	0.9%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 5.6% below the 2020 Adopted budget and increased .9% above the 2020 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Employee Relations	324	400	365
Training	257	175	230
Benefits Administration	2,642	2,670	2,700
Substance Use Program	2,213	1,500	2,280
Safety Program	90	100	115

JEFFERSON PARISH, LOUISIANA

HUMAN RESOURCE MANAGEMENT

BUDGET #: 10010-0067

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Director	1	1	1
Benefits Administrator	1	1	1
Benefits Specialist	1	1	1
Executive Superintendent	1	1	1
Human Resource Manager	4	4	4
Human Resource Specialist	1	1	1
Safety Officer	2	2	2
Safety Program Manager	1	1	1
Secretary	1	1	1
Training Specialist	2	2	2
Typist Clerk	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	19	19	19
TOTAL POSITIONS	<u>19</u>	<u>19</u>	<u>19</u>

JEFFERSON PARISH, LOUISIANA
PLANNING

BUDGET # : 10010-0068

(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

The Planning Department effectively manages the parish's planning functions, responsibly conducts development reviews, and clearly understands the needs and concerns of the stakeholders who are invested in the planning and development review processes.

In expertly administering the parish's Proposed policies and regulations for land use and development, the Planning Department presents a customer service ethic that is successful in meeting both public and private sector goals.

Functions include:

- ☐ Being an advisor to parish's officials
- ☐ Long-range planning requires preparation of comprehensive, neighborhood, and corridor plans for future development or redevelopment. It also requires Planners to comprehensively study land use and zoning issues associated with development regulations or specific geographic areas by recommending amendments to official maps and codes.
- ☐ Current planning requires review, evaluation, and recommendation of applications for the development or use of land that requires zoning changes, subdivision of parcels, special permits, or site plan review along major corridors or within specially designated neighborhoods.
- ☐ Process applications for minor development, coordinated administrative review processes, and facilitates citizen participation.
- ☐ Through reports and presentations clearly articulate to public officials and the general public how proposals meet requirements and are consistent with Proposed plans.

Goals include:

- ☐ Keep the Administration and Parish Council informed regarding land use matters throughout the Parish.
- ☐ Provide additional technical training to staff to improve services to public officials and the general public.
- ☐ Streamline current planning reviews, evaluation, and recommendations through implementation of on-line applications.
- ☐ Complete at least three zoning map studies and four text amendments.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	24	24	24		24		24	
Personnel Services	\$ 1,584,750	\$ 1,783,255	\$ 1,026,056	\$ 384,228	\$ 1,410,284	-20.9%	\$ 1,654,966	17.3%
Operating Expenses	145,723	243,814	122,389	121,823	244,212	0.2%	229,544	-6.0%
Capital Outlay	18,767	-	2,346	70	2,416		4,500	86.3%
Other Financing Uses	50,000	-			-		-	
TOTAL EXPENDITURES	\$ 1,799,240	\$ 2,027,069	\$ 1,150,791	\$ 506,121	\$ 1,656,912	-18.3%	\$ 1,889,010	14.0%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 6.8% below the 2020 Adopted budget and increased 14.0% above the 2020 Amended budget.

The increase as compared to the 2020 Amended budget is due to COVID related budgetary reductions in 2020 and a reduction in personnel costs due to attrition.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Cases processed annually	314	275	300
Studies completed annually	9	5	10
Zoning Determinations	69	96	100
Landscape Inspections	98	104	115
SPU Renewals	11	41	11
Nom-LURTC cases completed	382	350	350
Zoning Clearances	33	450	650
Fees Collected	\$119,280	\$105,115	\$115,000

JEFFERSON PARISH, LOUISIANA

PLANNING

BUDGET # : 10010-0068

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Planning Director	1	1	1
Executive Assistant	1	1	1
Landscape Architect	1	1	1
Parish Planner	16	16	16
Typist Clerk	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL FULL TIME	24	24	24
TOTAL POSITIONS	<u>24</u>	<u>24</u>	<u>24</u>

JEFFERSON PARISH, LOUISIANA
PLANNING ADVISORY BOARD

BUDGET # : 10010-0069

(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

The primary function of the Planning Advisory Board (PAB) is to foster orderly growth and development in Jefferson Parish.

Functions include:

- ☐ The PAB reviews the recommendations of the Planning Department concerning resub division requests and amendments to Chapter 25, Article VI, Comprehensive Plan; Chapter 33, Unified Development Code; and Chapter 40, Zoning of the Jefferson Parish Code of Ordinances and makes recommendations on these request to the Council.
- ☐ The PAB conducts regularly scheduled public hearings and general meetings to obtain input from all interested parties prior to making its recommendations.

Goal includes:

- ☐ Timely report recommendations to the Parish Council the details from hearings on all cases.
- ☐ Present for all Council meetings to express the recommendations of the board prior to the final decision by the Council.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 250,654	\$ 258,656	\$ 194,448	\$ 50,674	\$ 245,122	-5.2%	\$ 271,433	10.7%
Operating Expenses	20,716	25,145	16,085	5,666	21,751	-13.5%	46,232	112.6%
TOTAL EXPENDITURES	\$ 271,370	\$ 283,801	\$ 210,533	\$ 56,340	\$ 266,873	-6.0%	\$ 317,665	19.0%

BUDGET HIGHLIGHTS:

The 2021 budget increased 11.9% above the 2020 Adopted budget and increased 19.0% above the 2020 Amended budget.

This budget increase is due to an increase in Pension Factor and insurance proration from Risk Management.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Public Meetings	24	24	24
General Meetings	24	24	24

JEFFERSON PARISH, LOUISIANA

PLANNING ADVISORY BOARD

BUDGET # : 10010-0069

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Research Analyst	1	1	1
Secretary	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	2	2	2
TOTAL POSITIONS	<u>2</u>	<u>2</u>	<u>2</u>

JEFFERSON PARISH, LOUISIANA
RISK MANAGEMENT

BUDGET # 10010-0070

(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

The Department of Risk Management is charged with controlling, reducing, or mitigating the financial impact of various liability claims upon the Parish, through careful claims management, insurance and sound Risk Management practices.

To achieve the above ensuring that each claim receives prompt, professional, and courteous service. We will deliver operational excellence in every corner of the organization and meet or exceed our commitments to the many constituencies we serve. All of our long-term strategies and short-term actions will be molded by a set of core values that are shared by each and every Parish employee.

Functions include:

- ☐ Quantify all risk of accidental loss
- ☐ Educate and train
- ☐ State and Federal compliance
- ☐ Insurance cost allocation
- ☐ Assist all departments as needed

Goals include:

- ☐ Recommending employee safety programs to reduce the number and minimize the severity of on-the-job accidents.
- ☐ Recommend safety standards for parish-owned property to minimize the number of accidents involving public visitors.
- ☐ Purchasing insurance coverage sufficient to adequately repair or replace parish-owned property in the event of a loss.
- ☐ Effectively managing and overseeing claims filed against the Parish.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	6	6	6		6		6	
EXPENDITURES								
Personnel Services	\$ 439,469	\$ 460,032	\$ 324,089	\$ 119,295	\$ 443,384	-3.6%	\$ 455,665	2.8%
Operating Expenses	33,584	30,815	20,456	6,682	27,138	-11.9%	31,789	17.1%
Capital Outlay	4,521	-	-	-	-		1,326	
TOTAL EXPENDITURES	<u>\$ 477,575</u>	<u>\$ 490,847</u>	<u>\$ 344,545</u>	<u>\$ 125,977</u>	<u>\$ 470,522</u>	-4.1%	<u>\$ 488,780</u>	3.9%

BUDGET HIGHLIGHTS:

The 2021 budget decreased .4% below the 2020 Adopted budget and increased 3.9% above the 2020 Amended budget.

The increase as compared to the 2020 Amended budget is due to COVID related budgetary reductions in 2020 and a reduction.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Claims processed	609	402	506
Claims pending	554	462	506

JEFFERSON PARISH, LOUISIANA

RISK MANAGEMENT

BUDGET # : 10010-0070

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Risk Management Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Director	1	1	1
Claims Supervisor	1	1	1
Executive Assistant	1	1	1
Risk Analyst	1	1	1
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	6	6	6
TOTAL POSITIONS	<u>6</u>	<u>6</u>	<u>6</u>

JEFFERSON PARISH, LOUISIANA
CENTRAL PRINTING

BUDGET #: 10010-0079
(GENERAL SERVICES FUNCTION)

MISSION/FUNCTION(S):

The function of the Central Printing Division is to provide centralized operation for printing and copier needs by furnishing bulletins, booklets, forms, business cards, letterhead, and other Parish used documents.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 96,894	\$ 112,896	\$ 59,099	\$ 63,531	\$ 92,326	-18.2%	\$ 89,417	-3.2%
Operating Expenses	35,608	43,583	29,837	15,006	44,843	2.9%	59,308	32.3%
Capital Outlay	531	-	745	-	745		-	-100.0%
TOTAL EXPENDITURES	<u>\$ 133,033.40</u>	<u>\$ 156,479</u>	<u>\$ 89,681</u>	<u>\$ 78,537</u>	<u>\$ 137,914</u>	-11.9%	<u>\$ 148,725</u>	7.8%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 5.0% below the 2020 Adopted budget and increased 7.8% above the 2020 Amended budget.

The decrease is due to the retirement of a senior employee and the increase is anticipated expenditures for a rental copy machine.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Business Card Parishwide	37,410	78,040	45,600
Copies of Job Announcements	39,485	15,200	28,000
Printing Services for Council Office	36,811	43,450	40,700

JEFFERSON PARISH, LOUISIANA

CENTRAL PRINTING

BUDGET #: 10010-0079

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Printing Room Supervisor	1	1	1
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	2	2	2
TOTAL POSITIONS	<u>2</u>	<u>2</u>	<u>2</u>

JEFFERSON PARISH, LOUISIANA
MISCELLANEOUS GENERAL SERVICES

BUDGET #: 10010-0080
(GENERAL SERVICES FUNCTION)

MISSION/FUNCTION(S):

This section of the General Fund is used to account for general expenditures which are miscellaneous in nature. Charges for the Parish's annual audit and various miscellaneous expenses are charged here.

DEPARTMENTAL SUMMARY:

	2019	2020	2020	Estimated	2020	% Chg	2021	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2020 Amended/	Adopted	2021 Adopted/
	Audited	Budget	Actual	for 2020	Budget	2020 Adopted	Budget	2020 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	1,468,443	1,194,350	1,194,643	306,918	1,501,561	25.7%	-	-100.0%
TOTAL EXPENDITURES	<u>\$ 1,468,443</u>	<u>\$ 1,194,350</u>	<u>\$ 1,194,643</u>	<u>\$ 306,918</u>	<u>\$ 1,501,561</u>	25.7%	<u>\$ -</u>	<u>-100.0%</u>

BUDGET HIGHLIGHTS:

The 2021 budget decreased 100% below the 2020 Adopted budget and the 2020 Amended budget.

The expenditures related to this department are being moved to Accounting, Finance and Non-Departmental.

	Amended <u>2020</u>	Adopted <u>2021</u>
Assessor's Office Administrative (moved to Non-Departmental)	237,211	-
Investment Manager Fees (moved to Finance)	440,000	-
Audit Fees & Report Printing (moved to Accounting)	190,000	-
Parishwide Memberships (moved to Non-Departmental)	35,000	-
MLK Task Force (moved to Non-Departmental)	10,000	-

JEFFERSON PARISH, LOUISIANA
SURPLUS PROPERTY

BUDGET # : 10010-0081
(GENERAL SERVICES FUNCTION)

MISSION/FUNCTION(S):

The Surplus Property Division provides storage of surplus equipment for all parish departments and conducts a yearly auction for the disposal of all items not recycled into use by other departments. The Surplus Property Division utilizes environmentally friendly methods to dispose of computers, white goods, and the recycling of metals.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 131,996	\$ 137,304	\$ 95,005	\$ 38,752	\$ 133,757	-2.6%	\$ 142,834	6.8%
Operating Expenses	67,419	139,511	30,277	94,731	125,008	-10.4%	76,359	-38.9%
Capital Outlay	62,090	1,400	440	1,430	1,870	33.6%	-	-100.0%
TOTAL EXPENDITURES	\$ 261,504	\$ 278,215	\$ 125,722	\$ 134,913	\$ 260,635	-6.3%	\$ 219,193	-15.9%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 21.2% below the 2020 Adopted budget and 15.9% below the 2020 Amended budget.

This budget decrease is due to a decrease in overall expenditures.

The computerized asset inventory management system (AIMS) implemented by EIS has resulted in a computerized tracking of all items transferred into surplus property. General Services continues to work with EIS to improve the program to accommodate all transfer scenarios. Additionally, the AIM system allows surplus property to produce detailed reports of transferred items. The use of internet sales will be introduced to open up our surplus to a wide range of buyers in an effort of increasing annual sales exponentially.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Number of Auctions	1	1	1
Internet Sales	\$ -	\$ -	\$ -
Net Sales	\$ 633,520	\$ -	\$ 750,000

JEFFERSON PARISH, LOUISIANA

SURPLUS PROPERTY

BUDGET # : 10010-0081

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Asst. Property Manager	1	1	1
Wharehouse Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	2	2	2
TOTAL POSITIONS	<u>2</u>	<u>2</u>	<u>2</u>

JEFFERSON PARISH, LOUISIANA
PUBLIC SAFETY

BUDGET # : 10010-0100
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

This function of Public Safety has the protection of persons or property as its objective and involves the Sheriff's department administrative expenses, maintenance of police dogs and Quad Squad expenses.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 202,780	221,250	\$ 120,258	\$ 100,992	\$ 221,250	0.0%	221,250	0.0%
TOTAL EXPENDITURES	<u>\$ 202,780</u>	<u>\$ 221,250</u>	<u>\$ 120,258</u>	<u>\$ 100,992</u>	<u>\$ 221,250</u>	0.0%	<u>\$ 221,250</u>	0.0%

BUDGET HIGHLIGHTS:

The 2021 budget remained consistent with the 2020 Adopted budget and the 2020 Amended budget.

There are no changes to this budget, the 2021 budget includes:

	Amended <u>2020</u>	Adopted <u>2021</u>
Sheriff's Administrative Costs	218,250	218,250

JEFFERSON PARISH, LOUISIANA
BOARD OF ZONING ADJUSTMENTS

BUDGET # : 10010-0105
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The Board of Zoning Adjustments consists of seven members who are appointed by the Jefferson Parish Council. The Board has the power to hear and to decide on appeals to the determinations made by the Director of Inspection and Code Enforcement and to grant exceptions from the provisions of the Comprehensive Zoning Ordinance.

Goals include:

- ☐ Conduct public meetings every two weeks in an effort to timely render judgment on property hardships.
- ☐ Satisfy all legal obligations and to timely provide notice to property owners.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 209,117	\$ 221,547	\$ 152,779	\$ 65,240	\$ 218,019	-1.6%	\$ 212,539	-2.5%
Operating Expenses	23,240	30,807	23,077	7,730	30,807	0.0%	33,800	9.7%
Capital Outlay	2,584	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 234,941	\$ 252,354	\$ 175,856	\$ 72,970	\$ 248,826	-1.4%	\$ 246,339	-1.0%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 2.4% below the 2020 Adopted budget and 1.0% below the 2020 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Appeals Received	182	120	140
Appeals Approved	153	100	115
Appeals Denied	14	11	14
Appeals Withdrawn	15	9	11

JEFFERSON PARISH, LOUISIANA

BOARD OF ZONING ADJUSTMENTS

BUDGET #: 10010-0105

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	2	2	2
TOTAL POSITIONS	<u>2</u>	<u>2</u>	<u>2</u>

JEFFERSON PARISH, LOUISIANA
INSPECTION & CODE ENFORCEMENT

BUDGET # : 10010-0110-021
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The mission of Inspection & Code Enforcement is to ensure compliance with laws pertaining to structural development within Jefferson Parish in an efficient manner for the overall safety of citizens and visitors.

Functions include:

- ☐ Issuing building, electrical, mechanical, gas and plumbing permits
- ☐ Reviewing plans and inspection of work performed to ensure that all building, electrical, gas, mechanical and plumbing construction/work/ installation/renovations are performed in compliance with the Building Code and related regulations
- ☐ Coordinate Flood Plain Management, Community Rating System - FEMA Flood Insurance, Elevation of qualified properties

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	87	87	87		87		87	
Personnel Services	\$ 5,271,151	\$ 5,879,638	\$ 3,920,495	\$ 1,526,455	\$ 5,446,950	-7.4%	\$ 5,700,028	4.6%
Operating Expenses	631,290	663,932	424,425	209,039	633,464	-4.6%	642,493	1.4%
Capital Outlay	86,151	-	10,891	21	10,912		2,900	-73.4%
TOTAL EXPENDITURES	<u>\$ 5,988,593</u>	<u>\$ 6,543,570</u>	<u>\$ 4,355,811</u>	<u>\$ 1,735,515</u>	<u>\$ 6,091,326</u>	-6.9%	<u>\$ 6,345,421</u>	4.2%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 3.0% below the 2020 Adopted budget and increased 4.2% above the 2020 Amended budget.

This budget increase is primarily due to the 5% merit increase included in this years budget and a decrease in capital outlay.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
<u>Inspections</u>			
Building	6,399	5,645	6,345
Electrical	6,404	5,340	6,140
Gas	2,309	1,801	2,051
Mechanical	3,155	3,055	3,105
Plumbing	6,493	6,310	6,400

JEFFERSON PARISH, LOUISIANA

INSPECTION AND CODE ENFORCEMENT

BUDGET #: 10010-0110-021

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Account Clerk	4	4	4
Administrative Assistant	2	2	2
Assistant Director Inspection & Code	1	1	1
Building Inspector	11	11	11
Building Permit Manager	1	1	1
Building Plan Reviewer	13	13	13
Computer Network Specialist	1	1	1
Electrical Inspector	6	6	6
Executive Assistant	3	3	3
Executive Operations Manager	1	1	1
GIS Operator	1	1	1
Mechanical Inspector	6	6	6
Payroll Clerk	1	1	1
Permit Technician	4	4	4
Plumbing Inspector	7	7	7
Regulatory Manager	1	1	1
Secretary	1	1	1
Stenographer	1	1	1
Typist Clerk	<u>20</u>	<u>20</u>	<u>20</u>
TOTAL FULL TIME	86	86	86
PART TIME:			
Clerk	1	1	1
TOTAL PART TIME	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL POSITIONS	<u>87</u>	<u>87</u>	<u>87</u>

JEFFERSON PARISH, LOUISIANA
ADMINISTRATIVE ADJUDICATION

BUDGET # : 10010-0110-024
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

This Program was designed to develop ordinances, procedures, forms and supporting legal documentation with the express purpose of ridding unincorporated Jefferson Parish of all dangerous buildings.

Functions include:

- ☐ To develop and maintain ordinances and resolutions for carrying out the above stated functions
- ☐ To maintain and monitor demolition contracts with independent outside contractors for demolition of dangerous buildings
- ☐ To conduct advertised public hearings with owners and/or agents of properties deemed to be dangerous by the parish inspectors
- ☐ To follow-up on Hearing Officer's decisions relative to the various properties that come to the public hearing for disposition
- ☐ To assure that proper notification meeting all legal due process is carried out in notifying owners, mortgage holders and others with vested interest in those properties deemed unsafe by the Hearing Officer
- ☐ To work closely with Fire personnel, Sheriff's Office personnel, Public Health personnel and civic groups to insure that all offending properties are dealt with in a fair and expeditious manner

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 30,511	\$ 32,908	\$ 24,231	\$ 8,290	\$ 32,521	-1.2%	\$ 34,131	5.0%
Operating Expenses	155,998	291,471	77,635	213,836	291,471	0.0%	286,944	-1.6%
TOTAL EXPENDITURES	\$ 186,508.39	\$ 324,379	\$ 101,866	\$ 222,126	\$ 323,992	-0.1%	\$ 321,075	-0.9%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 1.0% below the 2020 Adopted budget and .9% below the 2020 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
<u>Inspections</u>			
Includes 1st, re-inspects, and follow ups	400	500	600

JEFFERSON PARISH, LOUISIANA

ADMINISTRATIVE ADJUDICATION

BUDGET # : 10010-0110-024

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	1	1	1
TOTAL POSITIONS	<u>1</u>	<u>1</u>	<u>1</u>

JEFFERSON PARISH, LOUISIANA
BUREAU OF ADMINISTRATIVE ADJUDICATION

BUDGET # : 10010-0111
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The mission of the Bureau of Administrative Adjudication is to provide for a fair and efficient enforcement of Parish ordinances as may be allowed by law and directed by ordinance(s) and an impartial and professional handling of all matters brought before it.

Functions include:

- ☐ To comply with Section 2.5 of the Jefferson Parish Code of Ordinance and applicable state statutes.
- ☐ To adjudicate cases as provided in Section 2.5-4 which includes but is not limited to ordinances regulating buildings, pools, property maintenance, garbage, mosquito control, permits, animals, and zoning.
- ☐ To conduct hearings pursuant to the Jefferson Parish Code of Ordinances.
- ☐ To assist the Parish and public with docketing cases, general information and pre-hearing motions/requests.
- ☐ To prepare and mail orders, review files for compliance, record orders for non-compliance, process appeal requests, and other administrative functions.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 80,008	\$ 81,590	\$ 59,123	\$ 23,141	\$ 82,264	0.8%	\$ 82,264	0.0%
Capital Outlay	1,835	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 81,843	\$ 81,590	\$ 59,123	\$ 23,141	\$ 82,264	0.8%	\$ 82,264	0.0%

BUDGET HIGHLIGHTS:

The 2021 budget increased .8% above the 2020 Adopted budget and remained consistent with the 2020 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Cases Adjudicated	1,319	883	1,500
Cost Per Adjudicated Case	\$ 62.05	\$ 93.16	\$ 54.84

JEFFERSON PARISH, LOUISIANA
DEPT OF PROPERTY MAINTENANCE ZONING/QUALITY OF LIFE

BUDGET # : 10010-0112
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

To enforce the laws of property maintenance, zoning and quality of life in a consistent and equitable manner.

Functions include:

- ☐ Perform site inspections and issue violations when warranted
- ☐ Inspect taxi cabs to ensure compliance
- ☐ Issue work orders to "cut weeds/grass" and remove trash and debris
- ☐ Removing/tagging abandoned vehicles

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	47	46	47		47		47	
Personnel Services	\$ 2,185,074	\$ 2,452,682	\$ 1,744,004	\$ 567,850	\$ 2,311,854	-5.7%	\$ 2,582,581	11.7%
Operating Expenses	1,199,554	1,494,678	750,522	749,884	1,500,406	0.4%	1,493,853	-0.4%
Capital Outlay	136,952	32,770	68,848	491	69,339	111.6%	38,878	-43.9%
TOTAL EXPENDITURES	<u>\$ 3,521,580</u>	<u>\$ 3,980,130</u>	<u>\$ 2,563,374</u>	<u>\$ 1,318,225</u>	<u>\$ 3,881,599</u>	-2.5%	<u>\$ 4,115,312</u>	6.0%

BUDGET HIGHLIGHTS:

The 2021 budget increased 3.4% above the 2020 Adopted budget and 6.0% above the 2020 Amended budget.

The increase in this budget is due to an overall increase in Personnel Services which are partially offset by a reduction in capital outlay.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
PMZ/QOL Violations issued	5909/3148	5500/3000	7000/4400
Violations Cleared by owner	53%	55%	63%
Repeat Offender Visits	8041/4929	7000/5000	7000/5000
Cut by owner	61%	71%	71%
Sent to Contractor	805/248	600/200	1300/400
Cleaned/Cut by owner	31%	33%	31%
Junk Vehicles tagged	4404/4317	3000/2900	5400/4600
Violations Cleared by owner	98%	97%	85%

JEFFERSON PARISH, LOUISIANA
DEPARTMENT OF PROPERTY MAINTENANCE ZONING/QUALITY OF LIFE
BUDGET #: 10010-0112

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
Blight Eradication and Community Liaison	2	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	2	2	2
Computer Network Specialist	0	1	1
Data Entry Operator	1	1	1
Executive Assistant	1	1	1
Management Analyst	1	1	1
Property Maintenance Zoning Inspector	25	25	25
Property Maintenance Zoning Enforcement IV	1	1	1
Typist Clerk	12	12	12
Weed Control Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	47	47	47
TOTAL POSITIONS	<u>47</u>	<u>47</u>	<u>47</u>

JEFFERSON PARISH, LOUISIANA
COMMUNITY JUSTICE AGENCY

BUDGET # 10010-0119
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The Criminal Justice Agency's mission is to support the goals and challenges of the administration of criminal justice and provide leadership, support and services in the development and operation of the criminal justice programs, system management and the administration of criminal justice related funding requests.

In addition, the CJA oversees and monitors jail overcrowding, a home detention program, and correctional services such as barbering, medical, and operating expenses at the jail.

Functions include:

- ☐ Coordinates the activities of the public and private agencies involved in the city-parish criminal justice system.
- ☐ Serves as the district headquarters for the Metropolitan Law Enforcement Planning District for the State of Louisiana.
- ☐ Ensures coordination of grant funding requests through the Louisiana Commission on Law Enforcement for Metropolitan District.
- ☐ Fiscally responsible for the Jefferson Parish Correctional Center.
- ☐ Fiscally and programmatically responsible for the Jefferson Parish Home Incarceration Program.
- ☐ Directs operations of the Department of Juvenile Services.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	6	4	4		4		4	
Personnel Services	\$ 481,269	\$ 332,126	\$ 241,569	\$ 68,788	\$ 310,357	-6.6%	\$ 331,415	6.8%
Operating Expenses	60,370	33,862	31,766	6,296	38,062	12.4%	32,738	-14.0%
Capital Outlay	2,385	-	-	-	-		-	
Other Financing Uses	(21,476)	45,000	25,950	19,050	45,000	0.0%	47,000	4.4%
TOTAL EXPENDITURES	\$ 522,548	\$ 410,988	\$ 299,285	\$ 94,134	\$ 393,419	-4.3%	\$ 411,153	4.5%

BUDGET HIGHLIGHTS:

The 2021 budget remain consistent with the 2020 Adopted budget and increased 4.5% above the 2020 Amended budget.

This budget increase is primarily due to the 5% merit increase included in this years budget.

The Other Financing Uses represent a transfer to grants for the required match for grants from the US Department of Justice.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Input			
Committee Memberships	4	4	4
Outcome			
Outside funding secured	\$ 44,000	\$ 395,999	\$ 24,999

JEFFERSON PARISH, LOUISIANA

COMMUNITY JUSTICE AGENCY

BUDGET #: 10010-0119

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Administrative Management Specialist	2	2	2
Computer System Coordinator	1	0	0
Computer System Program/Analyst	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL FULL TIME	6	4	4
TOTAL POSITIONS	<u>6</u>	<u>4</u>	<u>4</u>

JEFFERSON PARISH, LOUISIANA
CORRECTIONAL CENTER OPERATIONS

BUDGET # : 10010-0120-026
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The mission of Correctional Center Operations is to provide a safe and secure detention facility for those inmates being held on a pre-trial and sentenced basis.

Functions include:

- ☐ Administer the correctional center's budget through budget preparation and by monitoring all expenses.
- ☐ Procurement and processing of all equipment, supplies, contractual work, and building materials needed to operate the correctional center.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	6	6	6		6		6	
Personnel Services	\$ 388,076	\$ 461,190	\$ 285,333	\$ 160,039	\$ 445,372	-3.4%	\$ 456,130	2.4%
Operating Expenses	7,447,926	8,058,220	6,623,458	1,469,390	8,092,848	0.4%	8,157,905	0.8%
Capital Outlay	10,519	-	11,494	5,564	17,058		24,000	40.7%
Other Financing Uses	-	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 7,846,521	\$ 8,519,410	\$ 6,920,285	\$ 1,634,993	\$ 8,555,278	0.4%	\$ 8,638,035	1.0%

BUDGET HIGHLIGHTS:

The 2021 budget increased 1.4% above the 2020 Adopted budget and increased 1.0% above the 2020 Amended budget.

The 2021 budget includes funding for a steam kettle and a commercial oven.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Efficiency			
Average cost per inmate			
per day	\$19.54	\$21.31	\$21.51
Number of Inmates	1,100	1,100	1,100
Input			
Operating Expenditures	\$ 7,846,521	\$ 8,555,278	\$ 8,638,035

JEFFERSON PARISH, LOUISIANA

CORRECTIONAL CENTER - OPERATIONS

BUDGET # : 10010-0120-026

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Plumber	1	1	1
Stationary Engineer	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL FULL TIME	6	6	6
TOTAL POSITIONS	<u>6</u>	<u>6</u>	<u>6</u>

JEFFERSON PARISH, LOUISIANA
CORRECTIONAL CENTER HOME DETENTION

BUDGET #: 10010-0120-027
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The home detention program will require the offender to serve the remainder of a sentence by remaining confined to the home at all times except for employment, education, treatment or other specifically preapproved and defined purposes set forth by the courts of Jefferson Parish.

The program is designed for non-violent offenders eligible for "early release" from jail more than thirty days from a sentence served in parish prison or inmates being held in jail for a probation or parole "hold".

Functions include:

- ☐ The Jefferson Parish Home Incarceration Program monitors offenders sentenced by parish or district courts to house arrest.
- ☐ Court ordered house arrest offenders are monitored by POST Certified law enforcement officers through the use of specialized equipment that can be detected via telephone lines, cellular technology, and GPS technology.
- ☐ Reduce jail overcrowding

DEPARTMENTAL SUMMARY:

	2019	2020	2020	Estimated	2020	% Chg	2021	% Chg
	Actual	Adopted	YTD	Remaining	Amended		Adopted	
	Audited	Budget	Actual	for 2020	Budget	2020 Adopted/	Budget	2021 Adopted/
						2020 Adopted		2020 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Personnel Services	\$ 749,740	\$ 831,376	\$ 604,824	\$ 226,552	\$ 831,376	0.0%	\$ 831,376	0.0%
Operating Expenses	231,585	244,358	203,862	39,796	243,658	-0.3%	253,185	3.9%
Capital Outlay	-	5,910	515	6,095	6,610	11.8%	-	-100.0%
TOTAL EXPENDITURES	\$ 981,325	\$ 1,081,644	\$ 809,201	\$ 272,443	\$ 1,081,644	0.0%	\$ 1,084,561	0.3%

BUDGET HIGHLIGHTS:

The 2021 budget increased .3% above the 2020 Adopted budget and the 2020 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2019	2020	2021
	Actual	Estimated	Estimated
Input			
Number of offenders accepted	630	700	710
Revenues Collected	\$ 377,413	\$ 396,584	\$ 404,516
Outcome			
Cost per HIP enrollee per day	\$12.73	\$14.44	\$14.33
Cost of inmate in Parish jail	\$981,325	\$1,081,644	\$1,084,561

JEFFERSON PARISH, LOUISIANA
FIRE SERVICES

BUDGET # : 10010-0130
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The Fire Services department consists of two divisions, Administration and the Fire Training Facility.

The Administration Division of Fire is responsible for the oversight of the Jefferson Parish volunteer fire departments and coordinate parish-wide hazard preparedness and emergency response.

The Fire Training Facility function of this division is to operate and provide training at the Parish's Fire Training Facility.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	5	5	6		6		8	
Personnel Services	\$ 394,433	\$ 449,697	\$ 302,741	\$ 146,956	\$ 449,697	0.0%	\$ 1,008,371	124.2%
Operating Expenses	182,093	277,769	97,979	190,998	288,977	4.0%	310,191	7.3%
Capital Outlay	85,901	5,000	15,159	464	15,623	212.5%	20,900	33.8%
TOTAL EXPENDITURES	\$ 662,428	\$ 732,466	\$ 415,879	\$ 338,418	\$ 754,297	3.0%	\$ 1,339,462	77.6%

BUDGET HIGHLIGHTS:

The 2021 budget increased 82.9% above the 2020 Adopted budget and 77.6% above the 2020 Amended budget.

The Hazmat division is being moved under the direction of Fire Services from Eastbank Consolidated Fire District (Fund 22100).

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Scheduled Training			
Classes	464	464	569
Hours	35,778	35,778	32,269
Personnel	8,527	8,527	6,968

JEFFERSON PARISH, LOUISIANA

FIRE SERVICES

BUDGET # : 10010-0130

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Asst.	0	1	1
Assistant Fire Director	1	1	1
Fire Training Center Admin	1	1	1
Hazard Mat Risk Asst Coord.	0	0	1
Hazmat Risk Coordinator	0	0	1
Maintenance Repairman	1	1	1
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	5	6	8
TOTAL POSITIONS	<u>5</u>	<u>6</u>	<u>8</u>

JEFFERSON PARISH, LOUISIANA
EMERGENCY MANAGEMENT

BUDGET # : 10010-0140
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

Emergency Management's responsibility is to develop a coordinated and effective response to protect the lives and property of citizens in Jefferson Parish during natural or man-made disasters.

Functions include:

- ☐ Operates the Emergency Operating Center.
- ☐ Develop and implement an "All Hazard Emergency Operations Plan."
- ☐ Conduct and participate in coordination meetings with all other emergency service agencies throughout the year. (local, federal, state and surrounding parishes)
- ☐ Continue to update departmental emergency plans with each parish department and revise functional assignments in the EOC.
- ☐ Coordinate activities, develop plans & exercise for Weapons of Mass Destruction and Hurricane Exercises with local, state and federal agencies.
- ☐ Continue to participate in public awareness programs through the media.
- ☐ Coordinate the dissemination of emergency public information and warning of the public.
- ☐ Issues emergency medical technician certificates, licenses to provide ambulance services, and permits to operate an ambulance or emergency medical response vehicle.
- ☐ EMS - The major function of the Emergency Medical Services division deals with inspections and certification of all factions, companies, personnel and vehicles involved in the transport of emergency medical service needs to determine that they are in compliance with Chapter 5 of the Code of Ordinances and meet the requirements of state and federal governments.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	9	9	9		9		9	
Personnel Services	\$ 688,538	\$ 769,681	\$ 719,187	\$ 7,435	\$ 726,622	-5.6%	\$ 742,788	2.2%
Operating Expenses	784,121	944,702	763,514	223,073	986,587	4.4%	1,211,410	22.8%
Capital Outlay	122,524	425,000	727	405,114	405,841	-4.5%	488,840	20.5%
TOTAL EXPENDITURES	\$ 1,595,183	\$ 2,139,383	\$ 1,483,428	\$ 635,622	\$ 2,119,050	-1.0%	\$ 2,443,038	15.3%

BUDGET HIGHLIGHTS:

The 2021 budget increased 14.2% above the 2020 Adopted budget and 15.3% above the 2020 Amended budget.

This budget includes the replacement of a radiator for the generator and a condenser coil for the 250 ton chiller, other equipment and additional funding for Disaster Events.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Events/Disaster Coordinated	20	12	16
Drills/Exercises Completed	10	12	12
Training Sessions Conducted	15	8	8

JEFFERSON PARISH, LOUISIANA

EMERGENCY MANAGEMENT

BUDGET # : 10010-0140

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Assistant Director	1	1	1
Emergency Management Coord	4	4	4
EMS Program Compliance Spec	1	1	1
Executive Assistant	1	1	1
TOTAL FULL TIME	9	9	9
TOTAL POSITIONS	<u>9</u>	<u>9</u>	<u>9</u>

JEFFERSON PARISH, LOUISIANA
PUBLIC SAFETY GRANTS AND ADMINISTRATION

BUDGET # : 10010-0150

(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

To serve as the Jefferson Parish central administrative unit responsible for researching and securing external researching through grants and contracts as well as accountability to those sources. The department also facilitates inter-agency cooperation and collaboration throughout the Jefferson Parish public safety agencies by way of strategic planning and program coordination; while providing fair, efficient and accountable grant administration so as to improve the Parish's overall response to emergency preparedness and enhance public safety.

Goals include:

- ☐ Provide departments and other agencies of the Parish with preliminary grant assistance.
- ☐ Provide oversight for departments with Public Safety area grants.
- ☐ Research and inform departments and other agencies of applicable grants related to parish improvements and need-based assistance.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimate Remainder of 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 96,959	116,982	\$ 86,736	\$ 28,146	\$ 114,882	-1.8%	115,197	0.3%
Operating Expenses	5,084	7,173	2,163	-	3,073	-57.2%	2,101	-31.6%
Capital Outlay	1,128	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 103,171	\$ 124,155	\$ 88,899	\$ 28,146	\$ 117,955	-5.0%	\$ 117,298	-0.6%

BUDGET HIGHLIGHTS:

The 2021 budget decreased .6% below the 2020 Adopted budget and the 2020 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Grant Applications Submitted	8	9	11
Grant Applications Approved	6	7	9

JEFFERSON PARISH, LOUISIANA

PUBLIC SAFETY GRANTS AND ADMINISTRATION

BUDGET # : 10010-0150

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
TOTAL FULL TIME	1	1	1
TOTAL POSITIONS	<u>1</u>	<u>1</u>	<u>1</u>

JEFFERSON PARISH, LOUISIANA
HEALTH AND WELFARE

BUDGET # : 10010-0300
(HEALTH & WELFARE FUNCTION)

MISSION/FUNCTION(S):

This is the section of the General Fund used to account for all health and welfare functions not accounted for in specific departments. The General Funds portion of Post-Employment Benefits are accounted for in this division. A consultant is tasked with preparing the GASB 45 statement requirements resulting in an Annual Required Contribution (ARC). The ARC is funded by allocating to each department an expense based on the number of employees that receive health and life benefit.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	-	-	-		-		-	
Personnel Services	\$ 1,413,235	\$ 1,327,803	\$ -	\$ 185,000	\$ 185,000	-86.1%	\$ 167,000	-9.7%
Operating Expenses	7,745	7,740	5,475	2,265	7,740	0.0%	7,140	-7.8%
TOTAL EXPENDITURES	\$ 1,420,981	\$ 1,335,543	\$ 5,475	\$ 187,265	\$ 192,740	-85.6%	\$ 174,140	-9.7%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 87.0% below the 2020 Adopted budget and 9.7% below the 2020 Amended budget.

The decrease as compared to the 2020 Adopted budget is due to COVID related budgetary reductions.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Injections			
Hepatitis A	4	5	5
Hepatitis B	2	5	5
Combination A & B	59	80	100
Blood Tests			
Hepatitis A	5	5	5
Hepatitis B	6	5	5

JEFFERSON PARISH, LOUISIANA
COUNTY AGENT

BUDGET # : 10010-0310
(HEALTH & WELFARE FUNCTION)

MISSION/FUNCTION(S):

The LSU AgCenter's mission is to provide the people of Louisiana with research-based educational information that will improve their lives and economic well-being. The Parish subsidizes the salaries of state employees of the Louisiana Cooperative Extension Service assigned to Jefferson Parish. It also provides funding for the costs associated with operating and maintaining an office.

Functions include:

- ☐ Providing education outreach and services to the citizens of Jefferson Parish
- ☐ Program areas include Agriculture and Natural Resources, 4-H Youth and Family Development, and Nutrition and Health.

DEPARTMENTAL SUMMARY:

	2019	2020	2020	Estimated	2020	% Chg	2021	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2020 Amended/	Adopted	2021 Adopted/
	Audited	Budget	Actual	for 2020	Budget	2020 Adopted	Budget	2020 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 54,294	\$ 88,667	84,636	4,032	88,668	0.0%	\$ 86,084	-2.9%
TOTAL EXPENDITURES	\$ 54,294	\$ 88,667	84,636	4,032	88,668	0.0%	\$ 86,084	-2.9%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 2.9% below the 2020 Adopted budget and the 2020 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2019	2020	2021
	Actual	Estimated	Estimated
Who we reach:			
Youth	3,448	4,467	4,824
Adults	5,821	6,313	6,818
Expanding our efforts:			
Volunteers	603	668	733
Volunteer Hours	35,109	37,709	40,309
Value of Volunteer Hours @ \$23.56	\$ 825,094.76	\$ 888,424.04	\$ 949,680.04

JEFFERSON PARISH, LOUISIANA
SERVICEMEN'S ASSISTANCE

BUDGET # : 10010-0320
(HEALTH & WELFARE FUNCTION)

MISSION/FUNCTION(S):

The chief responsibility of the Servicemen's Assistance is assisting U.S. veterans and their dependents in determining their basic eligibility and conditions of entitlement for all benefits under various programs. This responsibility is met by assisting in the preparation and submission of veterans' cases for review and appeal, answering routine correspondence, and conducting telephone and personal interviews relating to veterans' benefits and procedures. The Parish subsidizes the salaries of the State employees that administer the office.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 74,326	\$ 74,920	\$ 60,987	\$ 13,933	\$ 74,920	0.0%	\$ 74,908	0.0%
TOTAL EXPENDITURES	<u>\$ 74,326</u>	<u>\$ 74,920</u>	<u>\$ 60,987</u>	<u>\$ 13,933</u>	<u>\$ 74,920</u>	0.0%	<u>\$ 74,908</u>	0.0%

BUDGET HIGHLIGHTS:

The 2021 budget decreased .1% below the 2020 Adopted budget and the 2020 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Veteran's visit and phone calls	25,110	26,000	26,000
Funds brought into Parish	\$ 93,616,000	\$ 95,000,000	\$ 97,000,000

JEFFERSON PARISH, LOUISIANA
JEFFERSON COMMUNITY ACTION PROGRAM

BUDGET # : 10010-0330
(HEALTH & WELFARE FUNCTION)

MISSION/FUNCTION(S):

Jeff Cap's mission is to be an advocate for the poor, the elderly and the handicapped. Community action is a program that helps the poor break the bonds of poverty by assisting in times of crisis and fostering the development of self sufficiency and financial stability. Included in this budget are the overall administrative costs necessary to oversee various programs and funding for five neighborhood Service Centers(J.C. Simmons/Avondale, Harvey, Gretna, Marrero and Woodmere).

The agency operates 19 projects funded by over a dozen federal, state and local agencies. The projects include: 1) Head Start Birth to Five Program, 2) Emergency Food and Shelter Program, , 3) Retired Senior Volunteer Program, 4) Housing Counseling, 5) First Time Home Buyer Classes, 6) Home Energy Assistance Program, 7) Emergency Assistance (Food, Shelter and Utilities), 8) Community Centers, 9) Volunteer Income Tax Assistance, 10) Senior Citizens, 11) Youth Development, 12) Health, 13)Consumer Education, 14) Education, 15) Referral, 16) Employment Counseling, and 17) Community Organization.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	24	24	23		23		23	
Personnel Services	\$ 1,022,708	\$ 1,128,711	\$ 764,720	\$ 289,667	\$ 1,054,387	-6.6%	\$ 1,099,029	4.2%
Operating Expenses	614,620	731,480	521,028	219,107	740,135	1.2%	737,356	-0.4%
Capital Outlay	43,234	-	34,712	-	34,712		14,500	-58.2%
TOTAL EXPENDITURES	\$ 1,680,562	\$ 1,860,191	\$ 1,320,460	\$ 508,774	\$ 1,829,234	-1.7%	\$ 1,850,885	1.2%

BUDGET HIGHLIGHTS:

The 2021 budget decreased .5% below the 2020 Adopted budget and increased 1.2% above the 2020 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
LIHEAP Clients Served	11,908	14,000	9,000
Summer Youth Employment	26	0	25
RSVP Community Volunteers	400	375	400

JEFFERSON PARISH, LOUISIANA

JEFFERSON COMMUNITY ACTION PROGRAMS

BUDGET # : 10010-0330

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Bus Driver	2	2	2
Community Center Counselors	8	8	8
Community Center Supervisors	5	5	5
Custodians	3	3	3
Federal Programs Coord Asst	1	1	1
Housing Counselors	1	0	0
Typist Clerks	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	24	23	23
TOTAL POSITIONS	<u>24</u>	<u>23</u>	<u>23</u>

JEFFERSON PARISH, LOUISIANA
CITIZEN'S AFFAIRS

BUDGET #: 10010-0410
(CULTURE & RECREATION FUNCTION)

MISSION/FUNCTION(S):

Administration - The function of this sub-department is to respond to calls from citizens seeking aid with perceived problems involving the Parish or those who are seeking information regarding government functions and how to access various agencies at the federal, state and local levels. Staff helps citizens with their complaints or concerns in an attempt toward a reasonable resolution. This sub-department coordinates all "How's My Driving" calls and various citizens' complaints. Citizens Affairs offers assistance to the Hispanic community by advising callers what Parish department may be able to help them with their inquiries. Administrative personnel will assist day-to-day operations in Carnival, as well as during the Carnival Season. This sub-department also facilitates and oversees the Jefferson Parish Emerging Leaders/Internship program.

Parades/Special Events - The function of this sub department is to coordinate all of the factors necessary to produce safe Mardi Gras parades and special events while minimizing any inconvenience to the general welfare of the community. In addition to Mardi Gras, other functions involve the issuance of special event/parade permits and taxi cab permits. In order to accomplish these tasks, a constant liaison is maintained with several other departments including Public Works (Streets, Parkway, and Traffic Engineering), Recreation, Fire, Sheriff's Office, Sales Tax Division, Inspection and Code Enforcement, East and West Jefferson Hospital EMS and the Health Unit. This sub-department is responsible for the coordination of maintenance, events, flags, & monuments at Veterans Memorial Square.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	6	6	7		7		7	
Personnel Services	\$ 381,936	\$ 400,904	\$ 362,212	\$ 120,096	\$ 482,308	20.3%	\$ 521,933	8.2%
Operating Expenses	447,298	527,378	473,183	33,579	506,762	-3.9%	537,333	6.0%
Capital Outlay	11,577	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 840,812	\$ 928,282	\$ 835,395	\$ 153,675	\$ 989,070	6.5%	\$ 1,059,266	7.1%

BUDGET HIGHLIGHTS:

The 2021 budget increased 14.1% above the 2020 Adopted budget and increased 7.1% above the 2020 Amended budget.

The increase is primarily due to additional position.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Parade Permits	14	14	14
Special Event Permits	140	214	220
Information Calls	12,000	12,000	12,000
Departmental Contracts	8	8	8

JEFFERSON PARISH, LOUISIANA

CITIZENS' AFFAIRS

BUDGET #: 10010-0410

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
Cross-Cultural Community Outreach Coor	0	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Assistant Director	1	1	1
Executive Assistant	1	1	1
Secretary	1	1	1
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	6	7	7
TOTAL POSITIONS	<u>6</u>	<u>7</u>	<u>7</u>

JEFFERSON PARISH, LOUISIANA
NON - DEPARTMENTAL

BUDGET # : 10010-0850
(OTHER FINANCING USES)

MISSION/FUNCTION(S):

Non Departmental is used to account for transfers to other funds such as construction funds, debt service funds, grant matches and other programs.

DEPARTMENTAL SUMMARY:

	2019	2020	2020	Estimated	2020	% Chg	2021	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2020 Amended/	Adopted	2021 Adopted/
	Audited	Budget	Actual	for 2020	Budget	2020 Adopted	Budget	2020 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 4,573,666	\$ 4,460,570	\$ 3,780,340	\$ 680,230	\$ 4,460,570	0.0%	\$ 4,777,371	7.1%
Other Financing Uses	3,232,269	3,570,723	2,463,838	443,131	2,906,969	-18.6%	2,861,376	-1.6%
TOTAL EXPENDITURES	\$ 7,805,934	\$ 8,031,293	\$ 6,244,178	\$ 1,123,361	\$ 7,367,539	-8.3%	\$ 7,638,747	3.7%

BUDGET HIGHLIGHTS:

The 2021 budget decreased 4.9% below the 2020 Adopted budget and increased 3.5% above the 2020 Amended budget.

The 2021 budget includes funding for the following obligations:

	Amended 2020	Adopted 2021
1. Jefferson Convention & Visitor's Bureau	\$ 1,267,000	\$ 1,016,155
2. Jefferson Facilities Inc. (Parking Garage Debt)	548,594	551,294
3. JEDCO	2,145,626	2,147,772
4. Jefferson Performing Arts	100,000	100,000
5. Council on Aging	244,350	244,350
6. Jefferson Historical Commission	15,000	15,000
7. CDBG Home Program Grant Match	393,033	-
8. 24th Court Commissioners	250,000	250,000
9. Jefferson Parish Jail Improvements	224,590	410,000
10. General Gov't Building Debt	416,363	404,504
11. Head start Grant	1,400,000	1,400,000
12. Alario Center	236,737	396,872
13. Major Crimes Task Force	140,000	140,000
14. Martin Luther King, Jr. Task Force	-	10,000

Jefferson Parish

Special Revenue Funds





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SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenues (other than special assessments, expendable trusts, or revenues for major capital projects) that are legally restricted to expenditures for specific purposes.

21670

Transit Operations accounts for the proceeds of restricted revenue to assist in financing the acquisition, construction and improvement of facilities and equipment in mass transportation services, and the payment of operating expenses to improve or continue such service by operation, contract or otherwise.

21680

Transit - Elderly and Handicapped accounts for proceeds of restricted revenue to assist in financing the acquisition, construction and improvement of facilities and equipment and the payment for maintenance and operations for transportation services to the mobility impaired, physically disadvantaged and elderly.

21700

Juvenile Services account for the proceeds of restricted revenue to fund the cost of providing a range of juvenile correctional services designed to protect the community, hold youths accountable for their actions and assist them in developing skills to become responsible, contributing citizens.

21710

Animal Shelter accounts for a portion of a special property tax levy for health services to respond to all citizens' calls for assistance with public health-related animal problems and provides shelter for abandoned small animals.

21720

Mosquito Control accounts for service charges collected to provide services in the prevention of the proliferation of the mosquito population.

21730

Health Unit accounts for a portion of a special property tax levy for health services to promote health and prevent disease among the residents of the Parish through a health care delivery system which promotes high-level wholeness by developing and enhancing the health capabilities of the people it serves.

21740

Human Services Authority accounts for a portion of a special property tax levy for health services used to operate mental health, mental retardation/developmental disabilities and substance abuse programs in the Parish.

21770

Ambulance District #2 accounts for the proceeds of restricted revenue to fund the cost of emergency medical transportation in the district.

21790

Library accounts for the proceeds of restricted revenue to provide print and/or electronic books, periodicals, and state documents, 16mm films, videocassettes, art prints and other materials to meet the educational, informational, cultural and recreational needs of the residents of the Parish.

21830

Consolidated Recreation and Community Center and Playground District accounts for the proceeds of restricted revenue to provide broad-based recreation programs and facilities for the unincorporated areas of Jefferson Parish. This district was created as a result of the consolidation of the Consolidated Playground District #1 and Consolidated Playground District #2.

21850

Alario Center accounts for the proceeds of restricted revenues designated by the State legislature, namely the hotel/motel tax collected on the West Bank to operate and maintain the multi-use facility.

21930

West Jefferson Park and Community Center accounts for the service charge collected from West Bank residents to provide and maintain an open green space for both active and passive recreation and leisure pursuits.

21940

Playground District #16 accounts for the proceeds of restricted revenue to provide recreational activities and facilities for participants within the district.

21950

Lafreniere Park Recreation District accounts for a service charge collected from East Bank residents to provide and maintain an open green space for both active and passive recreation and leisure pursuits.

21970

LaSalle Park accounts for East Bank hotel occupancy tax revenues to provide and maintain a 112-acre tract of land being developed for cultural and recreational facilities.

22010

Off Track Betting accounts for monies received from the off track betting parlors. Appropriations are made by Council resolutions as projects are identified.

22020

Video Poker accounts for monies received from the various video poker machines located in the unincorporated areas of the Parish. Appropriations are made by Council resolutions.

22030

Tourism accounts for revenue from hotel/motel occupancy tax collections dedicated to tourism related projects as appropriated by Council resolutions.

22040

Westbank Riverboat Gaming accounts for revenue from the Boomtown Belle Riverboat located in the unincorporated area of the West Bank of Jefferson Parish. Appropriations are made by Council resolutions to West Bank projects as identified.

22060

Health Premium Return accounts for revenue from excess of premiums paid by the parish for employee health insurance coverage which are returned to the parish by the insurer. Appropriations are made by Council resolutions as projects are identified.

22080

Fire District #9 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

22090

Fire District #4 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

22100

East Bank Consolidated Fire District accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

22110

Fire District #3 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

22120

Fire District #5 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

22130

Fire District #6 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

22140

Fire District #7 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

22150

Fire District #8 accounts for the proceeds of restricted revenue to maintain fire protection service within the district.

22160

Emergency Communications District accounts for the special service charge collected in Jefferson Parish for an enhanced 911 system, a computer aided telephone dispatch system that processes incoming requests for emergency assistance and first aid instructions to a caller.

22180

Security Enhancement Districts account for the proceeds of restricted revenue to provide for enhanced security service within the districts.

22190

24th Judicial District Court Commissioners account for the proceeds of restricted revenue to provide judicial services. The Commissioners, whose powers are listed in LA R.S. 13:71, have jurisdiction over civil matters (domestic and family law) and criminal matters.

22200

Streets Department accounts for the proceeds of the restricted one half cent sales tax revenue to maintain and improve public streets and roads within the unincorporated area of the parish and major streets in the municipalities. Streets funds maintain the operations of Parkways department and Traffic Engineering.

Parkways Department accounts for transfers from various Parish funds to provide all necessary services, including but not limited to, mowing, gardening, litter and trash pick-up on Parish roads of the unincorporated area of the Parish, major streets in the municipalities and rights-of-way to beautify the Parish.

Traffic Engineering accounts for the installation and maintenance of traffic signs, roadway lanes stripes, and traffic signals.

22220

Comprehensive Zoning Overlay accounts for the proceeds of the restricted revenue to maintain and sustain beautification improvements along the Veterans Boulevard corridor in conjunction with the CPZ program.

22230

Road Lighting District #7 accounts for the proceeds of restricted revenue to provide adequate lighting of public streets within the district.

22240

Consolidated Road Lighting District accounts for the proceeds of restricted revenue to provide adequate lighting of public streets within the district.

22320

Consolidated Drainage District #2 accounts for the proceeds of restricted revenue to administer, direct, coordinate and implement major drainage programs, direct operations of construction and maintenance of major and minor canal systems, flood control and levee systems, drainage ditches, cross drains, street subsurface drainage system and pump stations within the district.

22390

Consolidated Garbage District #1 accounts for the special property tax levy and service charges collected to provide garbage collection and disposal services within the district. Consolidated Garbage funds also maintain the parish landfill.

Landfill Division accounts for service charges collected at the landfill, as well as transfers from other Parish funds to provide all necessary services for the operation and maintenance of the Jefferson Parish Landfill.

22520

Economic Development accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used to promote industry, trade and commerce by providing economic and planning assistance to business enterprises located in or to be located in Jefferson Parish. Economic Development funds are also used to maintain parish incentive programs.

Economic Incentive accounts for revenue from various sources used as incentives for the development and retention of businesses in Jefferson Parish.

22530

Criminal Justice accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used for providing, maintaining, administering, and operating judicial services in the criminal justice system.

22540

Culture and Parks accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used for providing, maintaining, administering, and operating cultural and recreational facilities and programs.

22560

Senior Services accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used for providing, maintaining, administering, and operating services and programs for the elderly.

22570

Terrytown Redevelopment accounts for a portion of the sales and use tax collected within the taxing area within the district commonly know as the Oakwood Shopping Center to provide funding resulting in the economic development, maintenance of existing jobs, or will achieve other economic goals that will benefit the Parish.

22580

Metairie CBD District accounts for a portion of the sales and use tax collected within the taxing area within the unincorporated property in Jefferson Parish bounded by Causeway Boulevard, West Esplanade Avenue, Division Street and Veterans Boulevard, to provide funding resulting in the economic development, maintenance of existing jobs, or will achieve other economic goals that will benefit the Parish.

22590

Churchill Economic Development District accounts for a portion of the sales and use tax collected for the purpose of paying the costs of infrastructure and economic development projects within the unincorporated property in Jefferson Parish bounded by Segnette Boulevard, Canal A. Outer Cataouatche Canal, Main Canal Extension, Avondale Canal, Highway 90, and the Westbank Expressway in Jefferson Parish.

22600

Inspector General accounts for a portion of a special property tax levy for the Jefferson Parish Special Services District used to provide, maintain, administer and operate an office of inspector general and an ethics and compliance commission in the parish.

22610

Off Duty Witness Fund accounts for fees collected under Act 737 on all traffic violations to defray the costs to off-duty police officers for their attendance in court for traffic cases.

22630

Jefferson Highway Economic Development District accounts for a portion of the sales and use tax collected for the purpose of public infrastructure improvements including but not limited to, acquisition, development, improvement, and maintenance of streets, sidewalks, sewer and drainage improvements, lighting, traffic signals, landscaping, public transportation improvements as well as other items within the geographic boundaries of the district.

22650

Public Education & Government Programming accounts for a portion of franchise fees collected by the parish dedicated by federal law for the purpose of Government Access Television.

23010

BP Settlement Fund Accounts for the portion of the litigation settlement allocated to the General Fund. A portion of these funds dedicated to fund projects to address flood control and coastal erosion issues in council district 3 and in council district 1 includes (1) Mississippi Long Distance Sediment Pipeline, Phase 2; (2) Segmented Breakwaters at Grand Isle, and (3) flood control projects in Lafitte. Appropriations are made by Council ordinance as projects are identified.

JEFFERSON PARISH, LOUISIANA

TRANSIT

BUDGET # 21670
(TRANSIT FUNCTION)

MISSION/FUNCTION(S):

The primary mission of the Department of Transit Administration is to provide quality and accessible public transportation to Jefferson Parish residents.

Functions:

The function of Jefferson Transit is to serve the urbanized portion of Jefferson Parish, Louisiana. Jefferson Transit (JeT) also provides service to New Orleans and the Louis Armstrong New Orleans International Airport. Connecting service is provided to the RTA bus lines in Kenner, Gretna and New Orleans. Jefferson Transit provides both fixed route and ADA accessible service.

Goals:

- Ridership Growth - Transit ridership has been negatively affected by COVID-19, reducing ridership by -54%. The goal is to increase ridership in 2021 by greater than 60% by improving on time performance and frequency by greater than 10%.
- Service Improvements - Jefferson Transit is presently auditing the Transit system with its new reporting system Clever Device. Once auditing is complete, new bus schedules will be printed for each of our 13 routes. This audit will result in an overall improved on-time performance of greater than 10%. A system wide route time enhancement, coupled with our new JeT Bus Tracker application will help increase ridership. Riders want buses that are on time and frequent, and JeT aims to fulfil that need.
- Introduce First-Mile/Last-Mile Solution - First-mile/Last-mile solutions are desirable because they open up public transit access to residents who typically fall outside of the systems scope based on geographical limitations of the transit network. The subsidized rides give transit access to residents and increase ridership.
- Improved Customer Services - Salesforce is the world's most trusted customer relationship management (CRM) platform. This platform brings customer service complaints to the surface through one integrated platform that tracks each rider's complaint by route. This will provide JeT with the opportunity to reconnect with its riders through a customer focused program.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	4	4	4		4		4	
BEGINNING FUND BALANCE	\$ 13,596,080	\$ 11,522,743	\$ 15,063,885	\$ 18,292,666	\$ 15,063,885	30.7%	\$ 13,576,966	-9.9%
REVENUES								
Taxes	\$ 6,747,489	\$ 7,053,397	\$ 7,207,727	\$ 41,270	\$ 7,248,997	2.8%	\$ 7,246,633	0.0%
Intergovernmental	453,693	400,000	303,973	96,027	400,000	0.0%	400,000	0.0%
Charges for Services	3,141,219	3,165,000	1,294,085	1,870,915	3,165,000	0.0%	2,865,000	-9.5%
Interest Income	348,640	340,000	204,604	135,396	340,000	0.0%	340,000	0.0%
Miscellaneous	7,959	-	984	(984)	-		-	
Other Financing Sources	5,856,067	4,500,000	7,431,137	(2,931,137)	4,500,000	0.0%	4,500,000	0.0%
TOTAL REVENUES	\$ 16,555,066	\$ 15,458,397	\$ 16,442,510	\$ (788,513)	\$ 15,653,997	1.3%	\$ 15,351,633	-1.9%
EXPENDITURES								
Personnel Services	\$ 207,421	\$ 223,041	\$ 159,957	\$ 51,381	\$ 211,338	-5.2%	\$ 214,115	1.3%
Operating Expenses	12,490,638	13,490,097	9,906,639	3,571,945	13,478,584	-0.1%	15,753,963	16.9%
Capital Outlay	5,901	-	1,189	12,305	13,494		-	-100.0%
Other Financing Uses	2,383,301	2,900,000	3,145,944	291,556	3,437,500	18.5%	2,320,000	-32.5%
TOTAL EXPENDITURES	\$ 15,087,261	\$ 16,613,138	\$ 13,213,729	\$ 3,927,187	\$ 17,140,916	3.2%	\$ 18,288,078	6.7%
ENDING FUND BALANCE	\$ 15,063,885	\$ 10,368,002	\$ 18,292,666	\$ 13,576,966	\$ 13,576,966	31.0%	\$ 10,640,521	-21.6%
15% Reserve							2,263,089	
BALANCE AFTER RESERVE							8,377,432	

BUDGET HIGHLIGHTS:

The 2021 budget increased by 10.1% above the 2020 Adopted budget and 6.7% above the 2020 Amended budget. The increase is largely due to anticipated increases in contracted transit services with the current service provider and additional service added in December of 2019.

The major source of revenue for the Transit Department is Property Taxes currently levied at 1.94 mills and projected to generate approximately \$7.2 million. As a result of COVID-19 ridership declined as well as bus fares. Fares were waived from March 29-May 22, 2020.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Operations Cost	11,655,101	13,500,000	14,500,000
Ridership	1,974,780	1,018,308	1,208,616
On-Time Performance	84.51%	75.27%	83.00%

JEFFERSON PARISH, LOUISIANA

TRANSIT

BUDGET # : 21670

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Clerk	1	1	1
Secretary	1	1	1
Transit Serv. Contract Analyst	1	1	1
TOTAL FULL TIME	4	4	4
TOTAL POSITIONS	<u>4</u>	<u>4</u>	<u>4</u>

JEFFERSON PARISH, LOUISIANA
TRANSIT ELDERLY & HANDICAPPED

BUDGET # 21680
(TRANSIT FUNCTION)

MISSION/FUNCTION(S):

The primary mission of the Department of Transit Administration is to provide quality and accessible public transportation to Jefferson Parish residents.

Functions:

The function of MITS is to provide transportation for persons with disabilities who are unable to use fixed route Jefferson Transit service. The fixed route service has designated bus stops at regular 2-block intervals along specific routes, while MITS service is curb-to-curb and demand responsive.

Goals:

- ☐ Workshops - We will focus efforts on transitioning Para-transit riders to Fixed Route services through a series of meetings and instructional hands on training at central locations. This will benefit Transit by reducing MITS operational cost.
- ☐ MITS Driver Protection - Purchase driver shields for MITS vehicles to protect operator and riders from COVID-19 emissions.
- ☐ Improved Customer Services - Salesforce is the world's most trusted customer relationship management (CRM) platform. This platform brings customer service complaints to the surface through one integrated platform that tracks each rider's complaint by route. This will provide JeT with the opportunity to reconnect with its riders through a customer focused program.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 8,280,442	\$ 8,440,434	\$ 9,370,911	\$ 10,248,272	\$ 9,370,911	11.0%	\$ 8,160,172	-12.9%
REVENUES								
Taxes	\$ 3,373,797	\$ 3,525,759	\$ 3,603,875	\$ 18,484	\$ 3,622,359	2.7%	\$ 3,620,677	0.0%
Charges for Services	185,151	190,000	78,504	111,496	190,000	0.0%	180,000	-5.3%
Interest Income	207,970	191,000	122,204	68,796	191,000	0.0%	191,000	0.0%
Other Financing Sources	763,064	425,000	510,317	(85,317)	425,000	0.0%	425,000	0.0%
TOTAL REVENUES	\$ 4,529,982	\$ 4,331,759	\$ 4,314,900	\$ 113,459	\$ 4,428,359	2.2%	\$ 4,416,677	-0.3%
EXPENDITURES								
Personnel Services	\$ 55,231	\$ 66,524	\$ 39,967	\$ 21,565	\$ 61,532	-7.5%	\$ 53,510	-13.0%
Operating Expenses	3,384,282	3,565,837	2,013,967	1,551,132	3,565,099	0.0%	4,313,490	21.0%
Other Financing Uses	-	474,967	1,383,605	628,862	2,012,467	323.7%	580,000	-71.2%
TOTAL EXPENDITURES	\$ 3,439,513	\$ 4,107,328	\$ 3,437,539	\$ 1,572,697	\$ 5,639,098	37.3%	\$ 4,947,000	-12.3%
ENDING FUND BALANCE	\$ 9,370,911	\$ 8,664,865	\$ 10,248,272	\$ 8,789,034	\$ 8,160,172	-5.8%	\$ 7,629,849	-6.5%
15% Reserve							515,927	
BALANCE AFTER RESERVE							7,113,922	

BUDGET HIGHLIGHTS:

The 2021 budget increased by 20.4% above the 2020 Adopted budget and 12.3% below the 2020 Amended budget. The increase is largely due to anticipated increases in contracted transit services with the current service provider. The decline in Other Financing Uses is due to a one-time allocation to capital projects in 2020 for transit stop improvements and matching funds for a grant with the FTA for a new transit facility.

The major source of revenue for the MITS Department is Property Taxes currently levied at .97 mills and projected to generate approximately \$3.6 million. As a result of COVID-19 ridership declined as well as bus fares. Fares were waived from March 29-May 22, 2020.

Twenty percent of the personnel services for Transit administrative staff has been allocated to this section to allocate the portion attributable to paratransit.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Operations Cost	3,349,814	3,366,426	3,366,426
Ridership	65,133	34,114	43,208
On-Time Performance	97.1%	98.9%	90.0%

JEFFERSON PARISH, LOUISIANA
DEPARTMENT OF JUVENILE SERVICES

BUDGET # 21700
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The mission of the Department of Juvenile Services is to reduce delinquency and protect the community by providing a continuum of research-based, individualized services that hold juvenile offenders accountable and, to research and initiate programs and policies to control delinquency through prevention and early intervention methods and services. The department provides a range of juvenile correctional services designed to protect the community, holds youth accountable for their actions and assists them in developing skills to become responsible, contributing citizens.

Functions:

- ☐ Detention
- ☐ Probation
- ☐ Evaluation/Treatment

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	132	132	132		132		132	
BEGINNING FUND BALANCE	\$ 7,818,057	\$ 6,452,336	\$ 8,933,480	\$ 9,532,262	\$ 8,933,480	38.5%	\$ 4,729,299	-47.1%
REVENUES								
Taxes	\$ 11,790,272	\$ 11,719,545	\$ 11,965,153	\$ 29,592	\$ 11,994,745	2.3%	\$ 11,822,774	-1.4%
Intergovernmental	527,647	515,466	348,369	167,097	515,466	0.0%	500,231	-3.0%
Charges for Services	27,818	40,000	13,965	26,035	40,000	0.0%	35,000	-12.5%
Fines & Forfeitures	21,446	25,000	6,481	18,519	25,000	0.0%	20,000	-20.0%
Interest Income	273,334	279,000	151,382	127,618	279,000	0.0%	250,000	-10.4%
Miscellaneous	1,430	500	-	500	500	0.0%	500	0.0%
TOTAL REVENUES	\$ 12,641,947	\$ 12,579,511	\$ 12,485,350	\$ 369,361	\$ 12,854,711	2.2%	\$ 12,628,505	-1.8%
EXPENDITURES								
Personnel Services	\$ 8,096,876	\$ 9,167,729	\$ 6,217,599	\$ 2,652,750	\$ 8,870,349	-3.2%	\$ 9,685,448	9.2%
Operating Expenses	3,251,646	4,648,046	2,609,832	2,400,826	5,010,658	7.8%	5,014,181	0.1%
Capital Outlay	153,003	129,020	59,137	118,748	177,885	37.9%	168,000	-5.6%
Other Financing Uses	25,000	3,000,000	3,000,000	-	3,000,000	0.0%	275,000	-90.8%
TOTAL EXPENDITURES	\$ 11,526,525	\$ 16,944,795	\$ 11,886,568	\$ 5,172,324	\$ 17,058,892	0.7%	\$ 15,142,629	-11.2%
ENDING FUND BALANCE	\$ 8,933,480	\$ 2,087,052	\$ 9,532,262	\$ 4,729,299	\$ 4,729,299	126.6%	\$ 2,215,175	-53.2%
15% Reserve							1,725,229	
BALANCE AFTER RESERVE							489,946	

BUDGET HIGHLIGHTS:

The 2021 budget decreased by 10.6% above the 2020 Adopted budget and decreased 11.2% below the 2020 Amended budget. The decrease is primarily due to a transfer for capital projects in 2020 for the design of a new Eastbank facility. The "Raise the Age" Legislation, which sends seventeen year olds to the Juvenile Detention facility was implemented during the 2020. The increase in Personnel Services is as a result of a pay study for the Detention Officer positions.

The major source of revenue for the Department of Juvenile Services is Property Taxes currently levied at 3.23 mills and projected to generate approximately \$11.7 million for operations.

Capital outlay includes funding to replace computer, printers, upgrades to the camera system on the exterior of the detention center, office chairs and a golf cart for property inspection and collecting trash. Other Financing Uses include a transfer to the capital projects fund for the replacement of carpet throughout the detention facility.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Detention Admissions	762	582	775
Alternatives to Detention (Pre-Trial, Trackers, EMP, and GPS)	506	440	525
Probation Caseload	361	300	375

JEFFERSON PARISH, LOUISIANA

DEPARTMENT OF JUVENILE SERVICES

BUDGET #: 21700

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	2	2	2
Administrative Mgmt Specialist	2	2	2
Assistant Director	1	1	1
Cook	6	6	6
Detention Home Assistant Supv.	6	0	0
Detention Home Manager	0	1	1
Detention Home Supervisor	1	6	6
Emp & Trn Vocat Counselor	1	1	1
Executive Assistant	1	1	1
Food Services Manager	1	1	1
Institutional Housekeeper	1	1	1
Juvenile Detention Officer	41	40	40
Juvenile Eval. & Treatment Sup.	1	1	1
Juvenile Probation Officer	41	41	41
Maintenance Repairman	3	3	3
Mental Health Professional	7	8	8
Property Manager	1	1	1
Receptionist	2	2	2
Registered Nurse	1	1	1
Tradeshelper	3	3	3
Typist Clerk	7	7	7
Volunteer Services Supervisor	1	1	1
Warehouse Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	132	132	132
TOTAL POSITIONS	<u>132</u>	<u>132</u>	<u>132</u>

JEFFERSON PARISH, LOUISIANA
ANIMAL SHELTER

BUDGET # 21710
(HEALTH & WELFARE FUNCTION)

MISSION/FUNCTION(S):

The Jefferson Parish Animal Shelter is committed to providing the highest level of professional and humane care to the thousands of animals we receive every year at our two shelter facilities. Animal Shelter collaborates with other local animal groups and rescues, engages in offsite and creative adoption venues, educates and assists our community, and provides resources for low or no cost spay/neuter services.

Functions:

- ☐ Seizing and impounding dogs found to be at large
- ☐ Providing for the adoption of healthy dogs and cats
- ☐ Distributing rabies tags and dog and cat licenses to all parish veterinarians
- ☐ Investigating reports of cruelty to animals
- ☐ Conducting the annual Rabies Vaccination Campaign
- ☐ Investigating bite cases, quarantining animals that bite, inspecting and issuing permits for animal handling establishments

Goals include:

- ☐ Reduce the number of animals being euthanized.
- ☐ Increase education to local communities on the humane and appropriate animal care.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	53	57	59		59		59	
BEGINNING FUND BALANCE	\$ 4,426,387	\$ 3,398,983	\$ 4,383,885	\$ 5,632,025	\$ 4,383,885	29.0%	\$ 3,647,997	-16.8%
REVENUES								
Taxes	\$ 4,864,287	\$ 4,832,676	\$ 4,936,098	\$ 30,878	\$ 4,966,976	2.8%	\$ 4,857,434	-2.2%
Intergovernmental	149,959	149,958	149,260	698	149,958	0.0%	149,260	-0.5%
Charges For Services	314,768	138,000	56,185	81,815	138,000	0.0%	202,600	46.8%
Fines & Forfeitures	19,378	15,000	15,426	(426)	15,000	0.0%	18,000	20.0%
Interest Income	124,861	121,000	81,198	39,802	121,000	0.0%	119,000	-1.7%
Miscellaneous	57,482	46,056	72,506	(26,450)	46,056	0.0%	46,550	1.1%
TOTAL REVENUES	\$ 5,530,734	\$ 5,302,690	\$ 5,310,673	\$ 126,317	\$ 5,436,990	2.5%	\$ 5,392,844	-0.8%
EXPENDITURES								
Personnel Services	\$ 2,199,772	\$ 2,722,441	\$ 1,709,633	\$ 903,698	\$ 2,613,331	-4.0%	\$ 2,939,270	12.5%
Operating Expenses	2,405,544	2,393,381	1,388,215	1,042,994	2,431,209	1.6%	2,338,072	-3.8%
Capital Outlay	16,025	80,382	13,413	163,653	177,066	120.3%	-	-100.0%
Other Financing Uses	951,895	951,272	951,272	-	951,272	0.0%	2,050,370	115.5%
TOTAL EXPENDITURES	\$ 5,573,236	\$ 6,147,476	\$ 4,062,533	\$ 2,110,345	\$ 6,172,878	0.4%	\$ 7,327,712	18.7%
ENDING FUND BALANCE	\$ 4,383,885	\$ 2,554,197	\$ 5,632,025	\$ 3,647,997	\$ 3,647,997	42.8%	\$ 1,713,129	-53.0%
15% Reserve							693,201	
BALANCE AFTER RESERVE							1,019,928	

BUDGET HIGHLIGHTS:

The 2021 budget increased 19.2% above the 2020 Adopted budget and increased 18.7% above the Amended budget. The increase is largely due to a transfer to capital for a proposed new East bank Animal Shelter.

The major source of revenue for Animal Shelter is Property Taxes. The health millage is levied at 2.08 mills and is distributed between Animal Shelter, Health Unit, and Human Services Authority. The current distribution for the Animal Shelter is 64% of the 2.08 mills or 1.33 mills and is projected to generate approximately \$4.8 million.

Other financing uses includes a transfer to debt service for payment of a loan and a transfer to capital projects for a new East Bank Shelter.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Redemptions	716	600	800
Adoptions	2,523	1,667	3,000

JEFFERSON PARISH, LOUISIANA

ANIMAL SHELTER

BUDGET #: 21710

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Account Clerk	1	2	2
Administrative Assistant	2	1	1
Adoption Coordinator	0	1	1
Animal Care Attendant	23	23	23
Animal Care Attendant Supervisor	2	2	2
Animal Care Specialist	4	4	4
Animal Control Officer	9	9	9
Animal Control Officer-Chief	1	1	1
Animal Shelter Manager	2	2	2
Assistant Director	1	1	1
Building Maintenance Supervisor	0	1	1
Clerk	6	6	6
Dispatcher	1	1	1
Humane Officer	1	0	0
Typist Clerk	3	3	3
Volunteer Coordinator	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	57	59	59
TOTAL POSITIONS	<u>57</u>	<u>59</u>	<u>59</u>

JEFFERSON PARISH, LOUISIANA
MOSQUITO CONTROL

BUDGET # 21720
(HEALTH & WELFARE FUNCTION)

MISSION/FUNCTION(S):

The Mosquito Control function is operated through a private company contracted to spray throughout the parish.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 2,121,301	\$ 1,914,808	\$ 2,413,928	\$ 2,726,092	\$ 2,413,928	26.1%	\$ 2,715,364	12.5%
REVENUES								
Intergovernmental	\$ 307,778	\$ 250,000	\$ 153,133	\$ 96,867	\$ 250,000	0.0%	\$ 270,000	8.0%
Charges For Services	4,296,880	4,524,394	3,453,677	1,070,717	4,524,394	0.0%	4,374,224	-3.3%
Interest Income	37,494	32,000	23,669	8,331	32,000	0.0%	32,000	0.0%
Other Financing Sources	8,122	-	-	-	-		-	
TOTAL REVENUES	\$ 4,650,274	\$ 4,806,394	\$ 3,630,479	\$ 1,175,915	\$ 4,806,394	0.0%	\$ 4,676,224	-2.7%
EXPENDITURES								
Operating Expenses	\$ 4,357,647	\$ 4,504,958	\$ 3,318,315	\$ 1,186,643	\$ 4,504,958	0.0%	\$ 4,558,172	1.2%
TOTAL EXPENDITURES	\$ 4,357,647	\$ 4,504,958	\$ 3,318,315	\$ 1,186,643	\$ 4,504,958	0.0%	\$ 4,558,172	1.2%
ENDING FUND BALANCE	\$ 2,413,928	\$ 2,216,244	\$ 2,726,092	\$ 2,715,364	\$ 2,715,364	22.5%	\$ 2,833,416	4.3%
15% Reserve							653,647	
BALANCE AFTER RESERVE							2,179,769	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and the 2020 Amended budget.

The major source of revenue is a monthly service charge of \$1.99 projected to generate \$4.3 million.

MCS, LLC will not be receiving a CPI for 2021 in either of the fixed or variable components of the contracted program. Professional services budget will be to hire a firm to evaluate our overall program and recommend new technologies for control and disease surveillance.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Number inspections complete	310	206	343
Percentage of cases complete w/in 90 days	97%	97%	97%
Number of viral response incidents	7	25	25
Number of acres sprayed by aerial	42,803	46,229	44,516
Number of acres sprayed by truck	558,410	581,834	570,122

JEFFERSON PARISH, LOUISIANA
HEALTH UNIT

BUDGET # 21730
(HEALTH & WELFARE FUNCTION)

MISSION/FUNCTION(S):

The purpose of the Personal Health Services Division of the Jefferson Parish Health Unit is to promote health and prevent disease among all residents of Jefferson Parish. This objective is accomplished through a health care delivery system which promotes high-level wholeness by developing and enhancing the health capabilities of the people it serves.

The role of the Administrative Division of the Department of General Services is to oversee the procurement of labor, materials, and equipment, as well as the staffing of maintenance personnel for the sole function of maintaining operations.

Function:

- ☐ To provide centralized building maintenance operation, renovations, repairs, and upkeep of the life safety equipment for the Eastbank and Westbank Health Units.
- ☐ To initiate adequate preventative maintenance schedules for the Eastbank and Westbank Health Units.
- ☐ To upgrade and modernize antiquated equipment and to maintain a high level of service in all aspects of the Property Management Division.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	1	1	1		1		1	
BEGINNING FUND BALANCE	\$ 876,926	\$ 336,107	\$ 790,803	\$ 599,952	\$ 790,803	135.3%	\$ 205,163	-74.1%
REVENUES								
Taxes	\$ 760,044	\$ 749,656	\$ 771,151	\$ 3,105	\$ 774,256	3.3%	\$ 773,706	-0.1%
Intergovernmental	23,430	23,431	23,322	109	23,431	0.0%	23,322	-0.5%
Interest Income	25,733	25,000	12,850	12,150	25,000	0.0%	20,000	-20.0%
Miscellaneous	56,637	45,310	30,207	15,103	45,310	0.0%	45,310	0.0%
TOTAL REVENUES	\$ 865,845	\$ 843,397	\$ 837,530	\$ 30,467	\$ 867,997	2.9%	\$ 862,338	-0.7%
EXPENDITURES								
Personnel Services	\$ 61,244	\$ 62,261	\$ 46,743	\$ 13,693	\$ 60,436	-2.9%	\$ 64,145	6.1%
Operating Expenses	769,919	1,009,178	623,482	411,562	1,035,044	2.6%	624,769	-39.6%
Capital Outlay	38,598	1,400	125,156	1	125,157	8839.8%	-	-100.0%
Other Financing Uses	82,206	-	233,000	-	233,000		-	-100.0%
TOTAL EXPENDITURES	\$ 951,967	\$ 1,072,839	\$ 1,028,381	\$ 425,256	\$ 1,453,637	35.5%	\$ 688,914	-52.6%
ENDING FUND BALANCE	\$ 790,803	\$ 106,665	\$ 599,952	\$ 205,163	\$ 205,163	92.3%	\$ 378,587	84.5%
15% Reserve							130,464	
BALANCE AFTER RESERVE							248,123	

BUDGET HIGHLIGHTS:

The 2021 budget decreased 35.8% below the 2020 Adopted budget and 52.6% below the Amended budget. The decrease is due a one-time allocation for facility improvements at the East and West Bank appropriated in the 2020, no planned capital outlay in 2021, and a reduction in operating expenses due to one-time expenditures related to COVID-19.

The major source of revenue for the Health Unit is Property Taxes. The health millage is levied at 2.08 mills and is distributed between Animal Shelter, Health Unit, and Human Services Authority. The current distribution for the Health Unit is 10% of the 2.08 mills or .21 mills and is projected to generate approximately \$770,000.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Number of medical visits	25,702	27,000	27,000
Number of inspections for Retail food establishments	9,000	11,000	11,000
Number of inspections for private premise complaints	300	350	350
Number of vital records issued	9,582	10,000	10,000
Number of inspections for jails, schools, etc.	331	450	450
Sewerage activities and inspections of toilets	350	450	450
Rabies control activities (hrs)	66	75	75
Total field visits for all programs	14,500	15,000	15,000

JEFFERSON PARISH, LOUISIANA
HEALTH UNIT

BUDGET #: 21730

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Stationary Engineer	1	1	1
TOTAL FULL TIME	1	1	1
TOTAL POSITIONS	<u>1</u>	<u>1</u>	<u>1</u>

JEFFERSON PARISH, LOUISIANA
JEFFERSON PARISH HUMAN SERVICES AUTHORITY

BUDGET # 21740
(HEALTH & WELFARE FUNCTION)

MISSION/FUNCTION(S):

JPHSA is responsible for the direction, operation, and management of the programs of Mental Health, Addictive Disorders, and Developmental Disabilities within Jefferson Parish. Its mission is to maximize the opportunity for Jefferson Parish citizens and their families dealing with these problems to achieve a higher quality of life.

Functions:

- ☐ Treatment
- ☐ Prevention
- ☐ Education
- ☐ Rehabilitation

Goals include:

- ☐ JPHSA is committed to helping individuals and families in Jefferson Parish affected by mental illness, addictive disorders or developmental disabilities live full, independent and productive lives to the greatest extent possible for available resources.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 747,150	\$ 841,020	\$ 866,254	\$ 1,332,784	\$ 866,254	3.0%	\$ 438,641	-49.4%
REVENUES								
Taxes	\$ 1,976,117	\$ 1,954,125	\$ 2,005,224	\$ 8,401	\$ 2,013,625	3.0%	\$ 2,013,495	0.0%
Intergovernmental	60,921	60,921	60,636	285	60,921	0.0%	60,636	-0.5%
Interest Income	39,241	36,000	23,339	12,661	36,000	0.0%	30,000	-16.7%
TOTAL REVENUES	\$ 2,076,279	\$ 2,051,046	\$ 2,089,199	\$ 21,347	\$ 2,110,546	2.9%	\$ 2,104,131	-0.3%
EXPENDITURES								
Operating Expenses	\$ 1,957,175	\$ 2,388,159	\$ 1,622,669	\$ 915,490	\$ 2,538,159	6.3%	\$ 2,042,420	-19.5%
TOTAL EXPENDITURES	\$ 1,957,175	\$ 2,388,159	\$ 1,622,669	\$ 915,490	\$ 2,538,159	6.3%	\$ 2,042,420	-19.5%
ENDING FUND BALANCE	\$ 866,254	\$ 503,907	\$ 1,332,784	\$ 438,641	\$ 438,641	-13.0%	\$ 500,352	14.1%
15% Reserve							293,576	
BALANCE AFTER RESERVE							206,776	

BUDGET HIGHLIGHTS:

The 2021 budget decreased 14.5% below the 2020 Adopted budget and 19.5% below the 2020 Amended budget. The decrease is due to a requested increase in the 2020 for a one-time allocation of \$350,000 for the development of a new service area at the Westbank location.

The major source of revenue for Human Services Authority Property Taxes. A health millage is levied at 2.08 mills and distributed between Animal Shelter, Health Unit, and Human Services Authority. The current distribution for Human Services Authority 26% of the 2.08 mills or .54 mills and is projected to generate approximately \$2 million.

PERFORMANCE INDICATORS

		2019 Actual	2020 Estimated	2021 Estimated
Mobile Crisis Services	Face-to face	566	231	570
	Phone calls	20,674	18,494	21,000
Permanent Supportive housing (Individuals)		17	37	37
Intensive Case Management (Individuals)		32	30	32
Development Disability Family Resource training (Individuals)		580	600	650
Medically-Assisted Inpatient Detoxification Services (Individuals)		13	12	14
Crisis Stabilization and Hospital Transition (Individuals)		52	54	56
Interpretation Services (Calls)		443	900	900
Mental Health Services to Arrestees		68	70	110
Opioid Recovery Peer Supports		177	185	200

JEFFERSON PARISH, LOUISIANA
AMBULANCE DISTRICT NO. 2 - GRAND ISLE

BUDGET # 21770
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

Ambulance District No. 2 is located in Grand Isle. The Parish collects the property taxes and remits the monies monthly to the Town of Grand Isle to operate the ambulance district.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 85,444	\$ 133,734	\$ 85,502	\$ 258,592	\$ 85,502	-36.1%	\$ 125,835	47.2%
REVENUES								
Taxes	\$ 531,260	\$ 522,500	\$ 539,435	\$ (10,135)	\$ 529,300	1.3%	\$ 529,100	0.0%
Interest Income	7,005	4,500	4,072	428	4,500	0.0%	4,000	-11.1%
TOTAL REVENUES	\$ 538,266	\$ 527,000	\$ 543,507	\$ (9,707)	\$ 533,800	1.3%	\$ 533,100	-0.1%
EXPENDITURES								
Operating Expenses	\$ 538,208	\$ 478,467	\$ 370,417	\$ 123,050	\$ 493,467	3.1%	\$ 493,705	0.0%
TOTAL EXPENDITURES	\$ 538,208	\$ 478,467	\$ 370,417	\$ 123,050	\$ 493,467	3.1%	\$ 493,705	0.0%
ENDING FUND BALANCE	\$ 85,502	\$ 182,267	\$ 258,592	\$ 125,835	\$ 125,835	-31.0%	\$ 165,230	31.3%
15% Reserve							80,731	
BALANCE AFTER RESERVE							84,499	

BUDGET HIGHLIGHTS:

The 2021 increased 3.2% above the 2020 adopted and remains consistent with the 2020 Adopted budget.

The main revenue source is Property Taxes currently levied at 10.92 mills and projected to generate approximately \$528,000 toward operations.

The 2021 Budget contains a monthly allotment of \$40,856 to the District.

JEFFERSON PARISH, LOUISIANA

LIBRARY

BUDGET # 21790
(CULTURE & RECREATION FUNCTION)

MISSION/FUNCTION(S):

Mission:

The mission of the Jefferson Parish Library is to provide the highest quality library services to our citizens and to supply the tools needed for information, enrichment and enjoyment.

Vision:

The vision of the Jefferson Parish Library is to make a positive difference in our community and to keep our citizens moving toward the future with the knowledge and skills needed for the next century.

Goals include:

- ☐ West Bank Regional Library Expansion and Renovations.
- ☐ Creation of New Technology E-Branch in Fat City.
- ☐ Natural Gas Generators at two locations (Lakeshore and Westwego).
- ☐ Credit Card capabilities to accept fines and fees.
- ☐ New Digital Signs for Eastbank and Westbank Regional Libraries.
- ☐ Open Archives Building renovations in Gretna
- ☐ Updates to the Library's website

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	233	233	234		234		234	
BEGINNING FUND BALANCE	\$ 9,291,063	\$ 4,159,878	\$ 7,294,506	\$ 14,246,151	\$ 7,294,506	75.4%	\$ 5,602,583	-23.2%
REVENUES								
Taxes	\$ 21,915,384	\$ 21,791,916	\$ 22,236,710	\$ 102,406	\$ 22,339,116	2.5%	\$ 22,332,683	0.0%
Intergovernmental	429,068	428,973	426,973	2,000	428,973	0.0%	426,973	-0.5%
Charges For Services	121,354	125,000	41,956	83,044	125,000	0.0%	123,000	-1.6%
Fines & Forfeitures	164,502	180,000	46,512	133,488	180,000	0.0%	170,000	-5.6%
Interest Income	332,977	386,000	214,325	171,675	386,000	0.0%	315,000	-18.4%
Miscellaneous	326,477	29,602	211,139	(105,537)	105,602	256.7%	29,604	-72.0%
TOTAL REVENUES	\$ 23,289,761	\$ 22,941,491	\$ 23,177,615	\$ 387,076	\$ 23,564,691	2.7%	\$ 23,397,260	-0.7%
EXPENDITURES								
Personnel Services	\$ 11,464,381	\$ 12,839,245	\$ 8,533,974	\$ 3,718,922	\$ 12,252,896	-4.6%	\$ 12,869,203	5.0%
Operating Expenses	6,739,677	7,272,015	4,445,666	3,675,986	8,121,652	11.7%	8,787,567	8.2%
Capital Outlay	1,121,559	1,563,050	656,374	1,635,736	2,292,110	46.6%	1,400,400	-38.9%
Other Financing Uses	5,960,701	2,589,956	2,589,956	-	2,589,956	0.0%	1,950,000	-24.7%
TOTAL EXPENDITURES	\$ 25,286,318	\$ 24,264,266	\$ 16,225,970	\$ 9,030,644	\$ 25,256,614	4.1%	\$ 25,007,170	-1.0%
ENDING FUND BALANCE	\$ 7,294,506	\$ 2,837,103	\$ 14,246,151	\$ 5,602,583	\$ 5,602,583	97.5%	\$ 3,992,673	-28.7%
15% Reserve							2,898,842	
BALANCE AFTER RESERVE							1,093,831	

BUDGET HIGHLIGHTS:

The 2021 budget increased 3.1% above the 2020 Adopted budget and decreased 1% below the 2020 Amended budget. The increase is primarily due to additional operating expenses as compared to the 2020 Adopted budget and the decrease as compared to the 2020 Amended budget is as a result of a decline in transfers to capital projects and less capital outlay.

The major source of revenue for the Library Department is Property Taxes currently levied at 6.00 mills and projected to generate approximately \$22.2 million for operations.

Capital Outlay includes funding to replace computer equipment, books, furniture and fixtures for various branches and a replacement vehicle. Other Financing Uses includes funds for a new meeting room and parking lot expansion at the Wagner Library, a generator for the North Kenner Library and additional funding for the proposed Avondale Library.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Digital Content Usage	282,036	319,301	319,301
Study Room Usage	17,496	5,706	11,000
No. of item circulated	1,392,419	787,677	787,677
Library card holders	80,335	87,837	87,837

JEFFERSON PARISH, LOUISIANA

LIBRARY

BUDGET #: 21790

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
A/C Heating Mechanic	1	1	1
Account Clerk	2	2	2
Administrative Assistant	3	3	3
Administrative Mgmt. Spec.	1	1	1
Assistant Director	1	1	1
Business Manager	1	1	1
Clerk	1	1	1
Computer Systems Analyst-Sr	2	2	2
Computer Network Administrator	1	1	1
Computer Network Specialist	2	2	2
Computer Systems Coordinator	1	1	1
Computer Systems Specialist	5	5	5
Electrician	1	1	1
Executive Assistant	1	1	1
Foreman	2	2	2
Information Specialist	1	1	1
Laborer	3	3	3
Librarian	64	64	64
Library Associate	100	101	101
Library Maintenance Superintendent	1	1	1
Library Page	8	7	7
Library Technician	1	1	1
Maintenance Repairman	6	6	6
Park Landscaping Supervisor	1	1	1
Payroll Clerk	1	1	1
Property Manager	1	1	1
Shipping/Receiving Clerk	1	1	1
Stationary Engineer	0	1	1
Trades Helper	1	1	1
Training Specialist	1	1	1
Truck Driver	1	1	1
Typist Clerk	7	7	7
Webmaster	1	1	1
TOTAL FULL TIME	225	226	226
PART TIME:			
Library Associate	8	8	8
TOTAL PART TIME	8	8	8
TOTAL POSITIONS	<u>233</u>	<u>234</u>	<u>234</u>

JEFFERSON PARISH, LOUISIANA

LIBRARY

BUDGET #: 21790

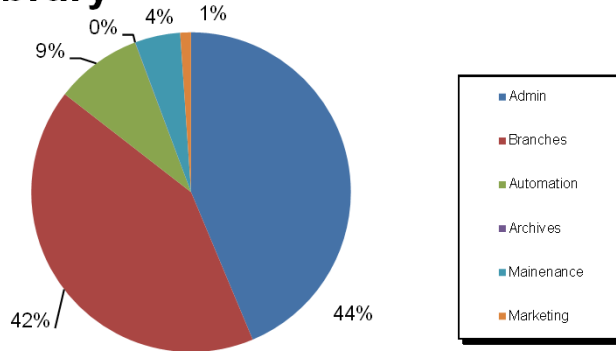
(CULTURE & RECREATION FUNCTION)

2021 DISTRIBUTION OF FUNDING:

LIBRARY

Admin	\$ 10,926,983
Branches	\$ 10,454,355
Automation	\$ 2,198,342
Archives	\$ 6,500
Maintenance	\$ 1,148,655
Marketing	\$ 272,335
	<u>\$ 25,007,170</u>

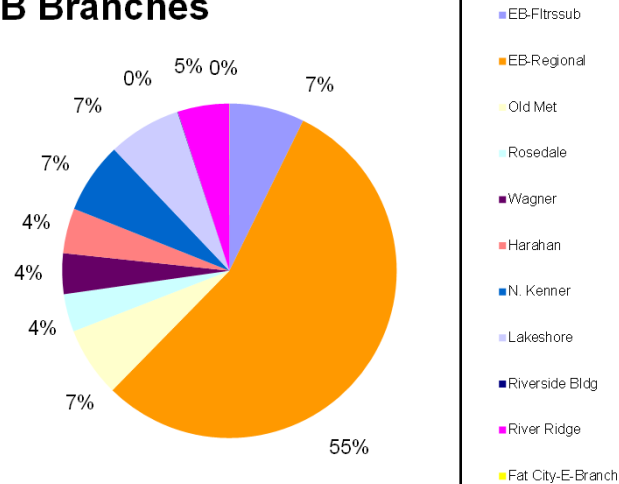
Library



EB BRANCHES

EB-Filtrssub	\$ 493,355
EB-Regional	\$ 3,736,680
Old Met	\$ 459,280
Rosedale	\$ 247,859
Wagner	\$ 266,888
Harahan	\$ 295,653
N. Kenner	\$ 465,505
Lakeshore	\$ 479,197
Riverside Bldg	\$ 3,000
River Ridge	\$ 336,464
Fat City-E-Branch	\$ 2,100
	<u>\$ 6,785,981</u>

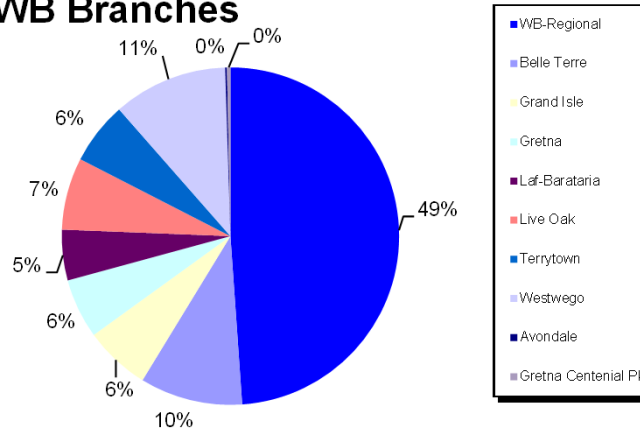
EB Branches



WB BRANCHES

WB-Regional	\$ 1,793,357
Belle Terre	\$ 360,980
Grand Isle	\$ 231,538
Gretna	\$ 210,206
Laf-Barataria	\$ 177,910
Live Oak	\$ 253,730
Terrytown	\$ 219,643
Westwego	\$ 402,540
Avondale	\$ 6,450
Gretna Centennial Pk	\$ 12,020
	<u>\$ 3,668,374</u>

WB Branches



JEFFERSON PARISH, LOUISIANA

CONSOLIDATED JEFFERSON RECREATION & COMMUNITY CENTER & PLAYGROUND DISTRICT

BUDGET # 21830

(CULTURE & RECREATION FUNCTION)

MISSION/FUNCTION(S):

The mission of Jefferson Parish Parks and Recreation is to provide wholesome, safe recreational opportunities that enhance the "quality of life" for Jefferson Parish residents.

Parks and Recreation provides for:

Function:

- ☐ Daily operation of twenty-eight community centers and twenty-four satellite parks, the Bucktown Marina, the Bonnabel Boat Launch with a dog park and tot lot playground, Estelle Senior Center, and Segnette Field.
- ☐ Handling outside bookings of facilities by organizations and groups.
- ☐ Promoting and organizing athletic programs with emphasis on mass participation and recreation.
- ☐ Provides activities, classes, programs etc. to fill the leisure needs of the citizens of Jefferson Parish.
- ☐ Provides physical support for all programs as well as the maintenance of all community centers and sites.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	297	297	310		310		310	
BEGINNING FUND BALANCE	\$ 14,312,915	\$ 9,423,426	\$ 14,145,573	\$ 20,292,232	\$ 14,145,573	50.1%	\$ 10,465,139	-26.0%
REVENUES								
Taxes	\$ 27,251,388	\$ 27,083,668	\$ 27,630,366	\$ 95,702	\$ 27,726,068	2.4%	\$ 27,724,540	0.0%
Intergovernmental	408,674	401,689	399,816	1,873	401,689	0.0%	399,816	-0.5%
Charges For Services	952,372	887,500	372,424	515,076	887,500	0.0%	866,500	-2.4%
Interest Income	496,491	536,000	316,123	219,877	536,000	0.0%	480,000	-10.4%
Miscellaneous	117,409	102,500	112,672	(10,172)	102,500	0.0%	92,500	-9.8%
Other Financing Sources	246,320	-	65,000	20,000	85,000		-	-100.0%
TOTAL REVENUES	\$ 29,472,654	\$ 29,011,357	\$ 28,896,401	\$ 842,356	\$ 29,738,757	2.5%	\$ 29,563,356	-0.6%
EXPENDITURES								
Personnel Services	\$ 15,394,768	\$ 17,215,902	\$ 11,039,398	\$ 5,498,961	\$ 16,538,359	-3.9%	\$ 18,180,930	9.9%
Operating Expenses	8,137,889	9,735,488	5,800,821	4,296,557	10,097,378	3.7%	10,618,624	5.2%
Capital Outlay	601,338	1,088,350	435,423	873,931	1,309,354	20.3%	905,500	-30.8%
Other Financing Uses	5,506,000	3,820,000	5,474,100	-	5,474,100	43.3%	5,500,000	0.5%
TOTAL EXPENDITURES	\$ 29,639,996	\$ 31,859,740	\$ 22,749,742	\$ 10,669,449	\$ 33,419,191	4.9%	\$ 35,205,054	5.3%
ENDING FUND BALANCE	\$ 14,145,573	\$ 6,575,043	\$ 20,292,232	\$ 10,465,139	\$ 10,465,139	59.2%	\$ 4,823,441	-53.9%
15% Reserve							3,620,099	
BALANCE AFTER RESERVE							1,203,342	

BUDGET HIGHLIGHTS:

The 2021 budget increased 10.5% above the 2020 Adopted budget and increased 5.3% above the 2020 Amended budget. The increase is primarily due to the addition of 13 positions and increase in transfers to capital projects.

The major source of revenue for Consolidated Recreation is Property Taxes currently levied at 9.71 mills and projected to generate approximately \$27.6 million toward operations.

The 2021 budget includes funding for various equipment, furniture, office equipment, computers and vehicles. The Other Financing Uses account for transfers to capital projects funds for various playground improvements, field lighting improvements, fence repairs, and renovation for the East Bank main office complex.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Bookings	7,000	480	7,300
Leisure Svc Participation	15,500	11,000	17,500
Athletic Participation	21,000	10,000	22,000

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED JEFFERSON RECREATION & COMMUNITY CENTER & PLAYGROUND DIST
BUDGET #: 21830

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
A/C Heating Mechanic	2	2	2
Administrative Assistant	5	4	4
Administrative Management Spec.	1	1	1
Asst. Director	1	1	1
Asst. Recreation Ctr. Supervisor	34	36	36
Building Maintenance Supv	1	1	1
Ceramics Pourer	2	2	2
Chemical Control Sprayer	2	2	2
Clerk	3	3	3
Electrician High Altitude	2	3	3
Electrician Supervisor	2	2	2
Equipment Operator	11	10	10
Executive Assistant	0	1	1
Facilities Reservations Coordinator	2	2	2
Foreman	7	8	8
Groundskeeper	61	63	63
Information Specialist	1	1	1
Maintenance Repairman	11	12	12
Payroll Clerk	1	1	1
Plumber	2	2	2
Receptionist	1	1	1
Recreation Administrator	2	2	2
Recreation Area Coordinator	6	8	8
Recreation Center Supervisor	27	27	27
Recreation Maintenance Supervisor	4	4	4
Recreation Special Program Supervisor	16	18	18
Recreation Zone Manager	5	7	7
Secretary	1	1	1
Shop Carpenter	2	2	2
Small Equipment Mechanic	1	1	1
Tradeshelper	5	4	4
Truck Driver	3	3	3
Typist Clerk	11	11	11
Warehouse Supervisor	2	2	2
Welder	1	1	1
TOTAL FULL TIME	239	250	250
PART TIME:			
Asst. Recreation Ctr. Supervisor	58	60	60
TOTAL PART TIME	58	60	60
TOTAL POSITIONS	<u>297</u>	<u>310</u>	<u>310</u>

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED JEFFERSON RECREATION & COMMUNITY CENTER & PLAYGROUND DISTRICT

BUDGET #: 21830

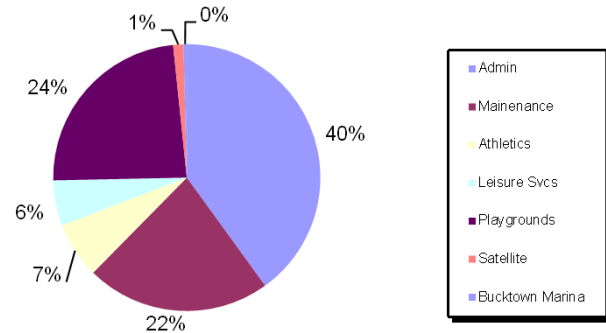
(CULTURE & RECREATION FUNCTION)

2021 DISTRIBUTION OF FUNDING:

Consol Jeff Recreation

Admin	\$ 14,091,075
Maintenance	\$ 7,867,908
Athletics	\$ 2,396,349
Leisure Svcs	\$ 1,931,565
Playgrounds	\$ 8,341,880
Satellite	\$ 436,440
Bucktown Marina	\$ 139,837
	<u>\$ 35,205,054</u>

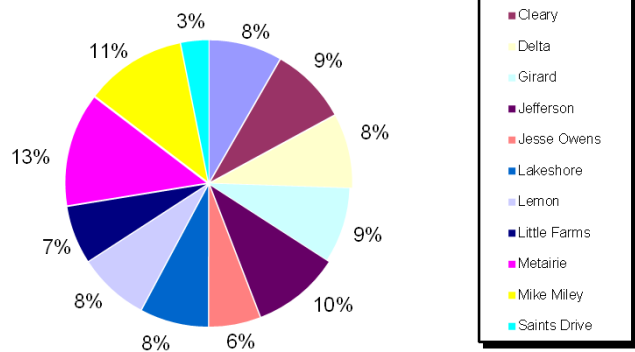
Consol Jeff Recreation



EB Playgrounds

Bright	\$ 336,827
Cleary	\$ 357,038
Delta	\$ 344,221
Girard	\$ 349,166
Jefferson	\$ 407,112
Jesse Owens	\$ 238,152
Lakeshore	\$ 316,045
Lemon	\$ 327,002
Little Farms	\$ 268,118
Metairie	\$ 525,736
Mike Miley	\$ 467,110
Saints Drive	\$ 127,368
	<u>\$ 4,063,895</u>

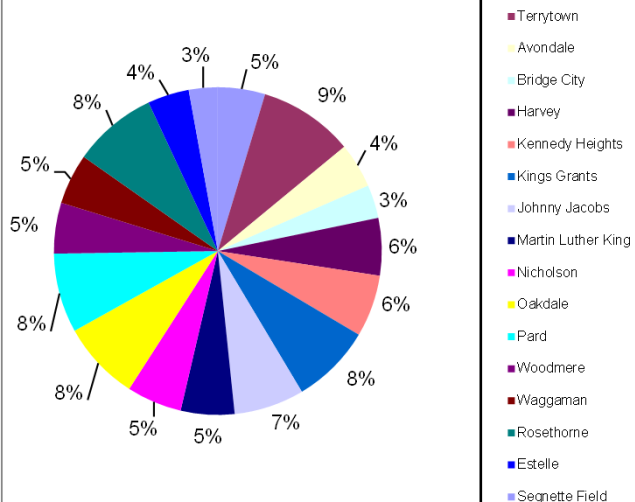
EB Playgrounds



WB Playgrounds

Belle Terre	\$ 199,231
Terrytown	\$ 400,611
Avondale	\$ 190,060
Bridge City	\$ 140,503
Harvey	\$ 242,206
Kennedy Heights	\$ 261,680
Kings Grants	\$ 338,293
Johnny Jacobs	\$ 296,132
Martin Luther King	\$ 226,346
Nicholson	\$ 233,031
Oakdale	\$ 334,624
Pard	\$ 334,971
Woodmere	\$ 214,777
Waggaman	\$ 213,199
Rosethorne	\$ 355,197
Estelle	\$ 175,192
Segnette Field	\$ 121,932
	<u>\$ 4,277,985</u>

WB Playgrounds



JEFFERSON PARISH, LOUISIANA
ALARIO CENTER

BUDGET #: 21850
(CULTURE & RECREATION FUNCTION)

MISSION/FUNCTION(S):

The Alario Center mission is to host revenue generating events, engage in business partnerships that create favorable economic impact to the local economy, and work cooperatively with the Jefferson Convention and Visitors Bureau (JCVB) in promoting tourism events.

Function:

Our objective is to provide the highest level of client satisfaction, the safest and most satisfactory experience for visitors and event attendees, and a premier venue for community and cultural events while remaining as self-sustaining as possible.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	11	11	11		11		11	
BEGINNING FUND BALANCE	\$ 456,848	\$ 224,147	\$ 376,652	\$ 201,360	\$ 376,652	68.0%	\$ 286,327	-24.0%
REVENUES								
Intergovernmental	\$ 337,272	\$ 350,000	\$ 24,174	\$ 150,826	\$ 175,000	-50.0%	\$ 200,000	14.3%
Charges For Services	630,812	638,500	331,425	199,730	531,155	-16.8%	612,000	15.2%
Interest Income	10,332	7,000	2,439	4,561	7,000	0.0%	6,000	-14.3%
Miscellaneous	389	-	16,599	(16,599)	-		-	
Other Financing Sources	318,975	281,737	281,737	-	281,737	0.0%	441,872	56.8%
TOTAL REVENUES	\$ 1,297,780	\$ 1,277,237	\$ 656,374	\$ 338,518	\$ 994,892	-22.1%	\$ 1,259,872	26.6%
EXPENDITURES								
Personnel Services	\$ 661,666	\$ 706,634	\$ 384,768	\$ 50,669	\$ 435,437	-38.4%	\$ 725,827	66.7%
Operating Expenses	692,084	632,811	446,898	202,882	649,780	2.7%	614,409	-5.4%
Capital Outlay	-	-	-	-	-		2,900	
Other Financing Uses	24,226	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 1,377,976	\$ 1,339,445	\$ 831,666	\$ 253,551	\$ 1,085,217	-19.0%	\$ 1,343,136	23.8%
ENDING FUND BALANCE	\$ 376,652	\$ 161,939	\$ 201,360	\$ 286,327	\$ 286,327	76.8%	\$ 203,063	-29.1%
15% Reserve							203,062	
BALANCE AFTER RESERVE							0	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and increased 23.8% above the 2020 Amended budget. The increase as compared to the Amended budget is as a result of budgetary reductions from COVID-19 restrictions on operations of the facility.

The operating revenues are not sufficient to fully fund the operations of the Alario Center. The Alario Center fund requires a transfer from the General Fund again in 2021 due to the declining Hotel Occupancy tax revenue from the State. The economic impact on operations from COVID-19 has and will continue to negatively affect both operating and non-operating revenues. Currently the Alario Center is operating a COVID-19 testing site which is expected to be available for the remainder of 2020.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Event days	180	73	120
Facility self-generated revenues	\$ 429,765	\$ 240,500	\$ 325,000

JEFFERSON PARISH, LOUISIANA

ALARIO CENTER

BUDGET #: 21850

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
General Manager Alario Center	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Alario Center GM Assistant	1	1	1
Alario Center Operation Manager	1	1	1
Alario Center Marketing Manager	0	1	1
Alario Center Marketing Manager Asst	1	0	0
Alario Center Market/Sales Associate	1	1	1
Executive Assistant	1	1	1
Foreman	1	1	1
Laborer	3	3	3
Secretary	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	11	11	11
TOTAL POSITIONS	<u>11</u>	<u>11</u>	<u>11</u>

JEFFERSON PARISH, LOUISIANA

WEST JEFFERSON PARK and COMMUNITY CENTER and PLAYGROUND DISTRICT

BUDGET #: 21930
(CULTURE & RECREATION FUNCTION)

MISSION/FUNCTION(S):

Parc des Familles is a 610-acre tract of land located in Marrero, Louisiana along the Lafitte- Larose highway on the westbank of the Mississippi river. This park is being maintained as an open green space for both active and passive recreation and leisure pursuits. In addition to the open green space, the park includes pavilions, roadways and parking, a disk golf course, a boardwalk for visitors to enjoy the scenes and sounds of the park wildlife and vegetation and a Splash Park.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited 3	2020 Adopted Budget 3	2020 YTD Actual 3	Estimated Remaining for 2020	2020 Amended Budget 3	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget 3	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 676,819	\$ 489,613	\$ 658,272	\$ 478,596	\$ 658,272	34.4%	\$ 553,555	-15.9%
REVENUES								
Charge for Services	\$ 956,412	\$ 951,500	\$ 713,203	\$ 238,297	\$ 951,500	0.0%	\$ 951,500	0.0%
Interest Income	4,734	1,000	9,894	(8,894)	1,000	0.0%	4,000	300.0%
TOTAL REVENUES	\$ 961,147	\$ 952,500	\$ 723,097	\$ 229,403	\$ 952,500	0.0%	\$ 955,500	0.3%
EXPENDITURES								
Personnel Services	\$ 117,994	\$ 136,862	\$ 122,373	\$ 12,709	\$ 135,082	-1.3%	\$ 179,648	33.0%
Operating Expenses	101,915	228,019	94,499	141,735	236,234	3.6%	255,745	8.3%
Capital Outlay	66,442	-	-	-	-		30,000	
Other Financing Uses	693,342	685,901	685,901	-	685,901	0.0%	689,939	0.6%
TOTAL EXPENDITURES	\$ 979,694	\$ 1,050,782	\$ 902,773	\$ 154,444	\$ 1,057,217	0.6%	\$ 1,155,332	9.3%
ENDING FUND BALANCE	\$ 658,272	\$ 391,331	\$ 478,596	\$ 553,555	\$ 553,555	41.5%	\$ 353,723	-36.1%
15% Reserve							42,953	
BALANCE AFTER RESERVE							310,770	

BUDGET HIGHLIGHTS:

The 2021 budget increased 9.9% above the 2020 Adopted budget and increased 9.3% above the 2020 Amended budget. The increase is primarily due to personnel costs, costs associated with the maintenance of the grounds and the purchase of a wood chipper.

Other financing uses accounts for a transfer to the debt service fund which generated the funding to construct the park.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Park Visitors	10,000	18,000	25,000

JEFFERSON PARISH, LOUISIANA

PARC DES FAMILLES

BUDGET #: 21930

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Groundskeeper	1	1	1
Park Manager	1	1	1
Park Ranger	1	1	1
TOTAL FULL TIME	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL POSITIONS	<u>3</u>	<u>3</u>	<u>3</u>

JEFFERSON PARISH, LOUISIANA
PLAYGROUND DISTRICT NO. 16

BUDGET #: 21940
(CULTURE & RECREATION FUNCTION)

MISSION/FUNCTION(S):

Playground District No. 16 is located in Grand Isle. The Parish collects the property taxes and remits the funds monthly to the Town of Grand Isle to operate the playground district.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 360,986	\$ 504,525	\$ 518,063	\$ 714,676	\$ 518,063	2.7%	\$ 616,121	18.9%
REVENUES								
Taxes	\$ 531,095	\$ 523,000	\$ 529,435	\$ 365	\$ 529,800	1.3%	\$ 529,800	0.0%
Interest Income	13,443	8,000	8,868	(868)	8,000	0.0%	8,000	0.0%
TOTAL REVENUES	\$ 544,539	\$ 531,000	\$ 538,303	\$ (503)	\$ 537,800	1.3%	\$ 537,800	0.0%
EXPENDITURES								
Operating Expenses	\$ 387,461	\$ 391,742	\$ 341,690	\$ 98,052	\$ 439,742	12.3%	\$ 387,696	-11.8%
TOTAL EXPENDITURES	\$ 387,461	\$ 391,742	\$ 341,690	\$ 98,052	\$ 439,742	12.3%	\$ 387,696	-11.8%
ENDING FUND BALANCE	\$ 518,063	\$ 643,783	\$ 714,676	\$ 616,121	\$ 616,121	-4.3%	\$ 766,225	24.4%
15% Reserve							58,119	
BALANCE AFTER RESERVE							708,106	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and decreased 11.8% below the 2020 Amended budget. The decrease is primarily due to an allocation during the year for lighting improvements, scoreboards and playground improvements.

The main revenue source is Property Taxes currently levied at 10.92 mills and projected to generate approximately \$528,000 toward operations.

The 2021 Budget contains a monthly allotment of \$31,500.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Playgrounds maintained	4	4	4

JEFFERSON PARISH, LOUISIANA
LAFRENIERE PARK

BUDGET #: 21950
(CULTURE & RECREATION FUNCTION)

MISSION/FUNCTION(S):

Lafreniere Park is a 155-acre regional Park located in Metairie, Louisiana. The Park was specifically designed to be maintained as an open green space for both active and passive recreation and leisure pursuits.

The Park manages and maintains the following: eight picnic shelters, two tot lot playgrounds, the Foundation Center, Parterre Gardens, Marsh Island, a boardwalk with concession area, Mall Island, Pavilion Island with a pavilion, one (1) health Track, five (5) softball fields, (5) soccer fields, a man-made waterfall, an 18-hole disc golf course, a lagoon with circulation pumps, meadow area, four (4) restroom buildings, a dog park, a spray park, two warm-up areas, the Al Copeland Meadow Concert Stage, and the Park Offices/Maintenance Facility.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	30	30	32		32		32	
BEGINNING FUND BALANCE	\$ 1,227,020	\$ 799,529	\$ 1,286,009	\$ 1,284,739	\$ 1,286,009	60.8%	\$ 1,102,149	-14.3%
REVENUES								
Intergovernmental	\$ 1	\$ -	\$ -	\$ -	\$ -		\$ -	
Charges For Services	2,110,843	2,201,553	1,536,196	\$ 665,357	2,201,553	0.0%	2,087,456	-5.2%
Interest Income	21,576	19,000	12,411	6,589	19,000	0.0%	15,000	-21.1%
Miscellaneous	9,145	-	1,902	(1,902)	-		-	
TOTAL REVENUES	\$ 2,141,564	\$ 2,220,553	\$ 1,550,509	\$ 670,044	\$ 2,220,553	0.0%	\$ 2,102,456	-5.3%
EXPENDITURES								
Personnel Services	\$ 1,408,325	\$ 1,613,858	\$ 992,861	\$ 555,937	\$ 1,548,798	-4.0%	\$ 1,748,220	12.9%
Operating Expenses	651,314	775,244	558,918	216,985	775,903	0.1%	893,712	15.2%
Capital Outlay	22,936	21,600	-	79,712	79,712	269.0%	73,000	-8.4%
TOTAL EXPENDITURES	\$ 2,082,575	\$ 2,410,702	\$ 1,551,779	\$ 852,634	\$ 2,404,413	-0.3%	\$ 2,714,932	12.9%
ENDING FUND BALANCE	\$ 1,286,009	\$ 609,380	\$ 1,284,739	\$ 1,102,149	\$ 1,102,149	80.9%	\$ 489,673	-55.6%
15% Reserve							312,386	
BALANCE AFTER RESERVE							177,286	

BUDGET HIGHLIGHTS:

The 2021 budget increased 12.6% above the 2020 Adopted budget and increased 12.9% above the 2020 Amended budget. The increase is primarily due to the addition of two positions, operating expenses for landscaping materials, improvements to existing structures and grounds and capital outlay.

The major source of revenue is a monthly service charge of \$1.52 per household projected to generate \$1.9 million. Additional revenue is collected from facility use and amusement ride fees.

Americans with Disability Act Improvements will be completed in 2021. Upgrades to the Soccer Complex are in design and construction will be begin in 2020. Upgrades will include artificial turf fields, additional parking, improved drainage, walkways and fencing.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Reservations/Bookings	792	300	825
Events at the Park	42	13	55
Christmas Light Vehicle Attendance	17,799	19,000	20,000

JEFFERSON PARISH, LOUISIANA

LAFRENIERE PARK

BUDGET #: 21950

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	0	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Assistant Park Manager	2	0	0
Clerk	0	1	1
Electrician	1	1	1
Equipment Operator	3	3	3
Facilities Reservations Coord	1	1	1
Foreman	1	1	1
Groundskeeper	8	8	8
Park Landscape Supervisor	1	1	1
Park Manager	1	1	1
Park Ranger	4	5	5
Park Superintendent	0	2	2
Recreation Maintenance Supv	1	1	1
Security Officer	1	0	0
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	26	28	28
PART TIME:			
Amusement Ride Operator	2	2	2
Park Ranger	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL PART TIME	4	4	4
TOTAL POSITIONS	<u>30</u>	<u>32</u>	<u>32</u>

JEFFERSON PARISH, LOUISIANA
LASALLE PARK

BUDGET # : 21970
(CULTURE & RECREATION FUNCTION)

MISSION/FUNCTION(S):

LaSalle Park is a 112-acre tract of land located in Metairie, Louisiana that was developed for cultural and recreational facilities, which include a quadraplex, a walking trail, a boardwalk, a nature area, gardens, and soccer fields. The Department of Parks and Recreation is responsible for the operation and maintenance of the facility, utilizing excess East Bank Occupancy Tax Funds.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	10	10	10		10		10	
BEGINNING FUND BALANCE	\$ 590,260	\$ 349,349	\$ 806,331	\$ 492,932	\$ 806,331	130.8%	\$ 701,717	-13.0%
REVENUES								
Taxes	\$ 400,000	\$ 400,000	\$ -	\$ 122,759	\$ 122,759	-69.3%	\$ 150,000	22.2%
Intergovernmental	361,303	325,000	38,692	286,308	325,000	0.0%	200,000	-38.5%
Charge for Services	200,869	87,000	78,559	8,441	87,000	0.0%	87,500	0.6%
Interest Income	15,732	10,000	10,152	(152)	10,000	0.0%	8,000	-20.0%
Miscellaneous	60	-	-	-	-		-	
TOTAL REVENUES	\$ 977,964	\$ 822,000	\$ 127,403	\$ 417,356	\$ 544,759	-33.7%	\$ 445,500	-18.2%
EXPENDITURES								
Personnel Services	\$ 396,666	\$ 493,455	\$ 213,353	\$ 114,926	\$ 328,279	-33.5%	\$ 476,616	45.2%
Operating Expenses	350,776	409,779	220,519	81,075	301,594	-26.4%	370,194	22.7%
Capital Outlay	14,452	19,500	6,930	12,570	19,500	0.0%	32,000	64.1%
TOTAL EXPENDITURES	\$ 761,894	\$ 922,734	\$ 440,802	\$ 208,571	\$ 649,373	-29.6%	\$ 878,810	35.3%
ENDING FUND BALANCE	\$ 806,331	\$ 248,615	\$ 492,932	\$ 701,717	\$ 701,717	182.3%	\$ 268,407	-61.7%
15% Reserve							114,284	
BALANCE AFTER RESERVE							154,123	

BUDGET HIGHLIGHTS:

The 2021 budget decreased 4.8% below the 2020 Adopted budget and 35.3% above the 2020 Amended budget. The increase as compared to the 2020 Amended budget is due to budget reductions in 2020 as a result of COVID-19.

The major source of revenue is the excess EB Occupancy Tax. The EB Occupancy tax is dedicated first to the payment of the outstanding bonds. The park also receives funding from the State's EB Convention Center & Tourism fund.

Capital Outlay includes a replacement golf cart and zero-turn mower.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Field Usage Bookings	240	220	700
Adult League Games Held	220	420	3,000
Walking Trail/			
Other Amenities Visitors	39,000	25,000	40,000

JEFFERSON PARISH, LOUISIANA

LASALLE PARK

BUDGET #: 21970

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Groundskeeper	4	4	4
Recreation Center Supervisor	1	1	1
Recreation Center Sup. Asst	3	3	3
Recreation Maintenance Supervisor	1	1	1
Security Officer	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	10	10	10
TOTAL POSITIONS	<u>10</u>	<u>10</u>	<u>10</u>

JEFFERSON PARISH, LOUISIANA
OFF TRACK BETTING

BUDGET # : 22010
(COUNCIL DISTRICT IMPROVEMENT/ASSISTANCE)

MISSION/FUNCTION(S):

The parish receives 1/2 of the monies derived from patrons at off-track betting (OTB) facilities. The parish's west bank revenues are allocated to the three council districts located on the west bank based on the percentage of their unincorporated population as follows:

Council District No. 1 - 43.47%
Council District No. 2 - 14.32%
Council District No. 3 - 42.21%

All OTB monies from the east bank are distributed first to the funds established to retire bonds issued for the purchase of the LaSalle Tract. Any excess OTB monies are distributed as follows:

Council District No. 2 - 24.82%
Council District No. 3 - 2.64%
Council District No. 4 - 18.97%
Council District No. 5 - 53.57%

These funds, after following appropriate fiscal and budgetary controls, are used for general improvements or assistance to the Parish, the Council Districts involved or to meet community needs.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 344,332	\$ 283,552	\$ 47,797	\$ 353,928	\$ 47,797	-83.1%	\$ 532,124	1013.3%
REVENUES								
Charges for Services	\$ 439,655	\$ 470,000	\$ 259,705	\$ 210,295	\$ 470,000	0.0%	\$ 395,000	-16.0%
Interest Income	4,802	6,000	1,117	4,883	6,000	0.0%	500	-91.7%
Other Financing Sources	54,036	-	118,115	-	118,115		-	-100.0%
TOTAL REVENUES	\$ 498,493	\$ 476,000	\$ 378,937	\$ 215,178	\$ 594,115	24.8%	\$ 395,500	-33.4%
EXPENDITURES								
Operating Expenses	\$ 370,364	\$ 1,874	\$ 72,806	\$ 25,244	\$ 98,050		\$ 3,223	-96.7%
Other Financing Uses	424,664	-	-	11,738	11,738		-	-100.0%
TOTAL EXPENDITURES	\$ 795,028	\$ 1,874	\$ 72,806	\$ 36,982	\$ 109,788	5758.5%	\$ 3,223	-97.1%
ENDING FUND BALANCE	\$ 47,797	\$ 757,678	\$ 353,928	\$ 532,124	\$ 532,124	-29.8%	\$ 924,401	73.7%

BUDGET HIGHLIGHTS:

Expenditures will be determined by the Council during the course of the year.

JEFFERSON PARISH, LOUISIANA
VIDEO POKER FUND

BUDGET # : 22020
(COUNCIL DISTRICT IMPROVEMENT/ASSISTANCE)

MISSION/FUNCTION(S):

The parish receives monies from the various video poker machines located in the unincorporated area of Jefferson Parish. These funds, after following appropriate fiscal and budgetary controls, may be used for general improvement or assistance to the parish, its council districts, or to meet community needs.

The Parish's funds are allocated to the five council districts based upon the percentage of their unincorporated population as follows:

Council District No. 1 -	21.17%
Council District No. 2 -	19.71%
Council District No. 3 -	21.91%
Council District No. 4 -	9.73%
Council District No. 5 -	27.48%

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,343,733	\$ 1,075,305	\$ 314,765	\$ 1,178,257	\$ 314,765	-70.7%	\$ 1,715,139	444.9%
REVENUES								
Charges for Services	\$ 1,564,588	\$ 1,620,000	\$ 723,856	\$ 896,144	\$ 1,620,000	0.0%	\$ 1,450,000	-10.5%
Interest Income	23,420	20,000	6,095	13,905	20,000	0.0%	3,500	-82.5%
Other Financing Sources	165,551	-	307,524	-	307,524		-	-100.0%
TOTAL REVENUES	\$ 1,753,558	\$ 1,640,000	\$ 1,037,475	\$ 910,049	\$ 1,947,524	18.8%	\$ 1,453,500	-25.4%
EXPENDITURES								
Operating Expenses	\$ 1,431,126	\$ 7,710	\$ 137,323	\$ 189,905	\$ 327,228		\$ 11,804	-96.4%
Other Financing Uses	1,351,400	-	36,660	183,262	219,922		-	-100.0%
TOTAL EXPENDITURES	\$ 2,782,526	\$ 7,710	\$ 173,983	\$ 373,167	\$ 547,150	6996.6%	\$ 11,804	-97.8%
ENDING FUND BALANCE	\$ 314,765	\$ 2,707,595	\$ 1,178,257	\$ 1,715,139	\$ 1,715,139	-36.7%	\$ 3,156,835	84.1%

BUDGET HIGHLIGHTS:

Expenditures will be determined by the Council during the course of the year.

JEFFERSON PARISH, LOUISIANA
TOURISM FUND

BUDGET # : 22030
(COUNCIL DISTRICT IMPROVEMENT/ASSISTANCE)

MISSION/FUNCTION(S):

The parish receives monies from various tax levies on hotel/motel room rentals. Funds are allocated based upon the percentage of their unincorporated population as follows:

Westbank:

Council District No. 1 - 43.47%
Council District No. 2 - 14.32%
Council District No. 3 - 42.21%

Eastbank:

Council District No. 2 - 24.82%
Council District No. 3 - 2.64%
Council District No. 4 - 18.97%
Council District No. 5 - 53.57%

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,461,946	\$ 1,124,464	\$ 750,125	\$ 1,128,958	\$ 750,125	-33.3%	\$ 1,563,324	108.4%
REVENUES								
Taxes	\$ 1,444,074	\$ 1,320,000	\$ 546,071	\$ 773,929	\$ 1,320,000	0.0%	\$ 1,050,000	-20.5%
Interest Income	27,117	18,500	8,915	9,585	18,500	0.0%	9,500	-48.6%
Other Financing Uses	6,816	-	123,349	-	123,349		-	-100.0%
TOTAL REVENUES	\$ 1,478,006	\$ 1,338,500	\$ 678,335	\$ 783,514	\$ 1,461,849	9.2%	\$ 1,059,500	-27.5%
EXPENDITURES								
Operating Expenses	\$ 1,011,205	\$ 7,592	\$ 177,854	\$ 344,148	\$ 522,002		\$ 8,785	-98.3%
Other Financing Uses	1,178,623	-	121,648	5,000	126,648		-	-100.0%
TOTAL EXPENDITURES	\$ 2,189,828	\$ 7,592	\$ 299,502	\$ 349,148	\$ 648,650		\$ 8,785	-98.6%
ENDING FUND BALANCE	\$ 750,125	\$ 2,455,372	\$ 1,128,958	\$ 1,563,324	\$ 1,563,324	-36.3%	\$ 2,614,039	67.2%

BUDGET HIGHLIGHTS:

Expenditures will be determined by the Council during the course of the year.

JEFFERSON PARISH, LOUISIANA
WESTBANK RIVERBOAT GAMING FUND

BUDGET # : 22040
(COUNCIL DISTRICT IMPROVEMENT/ASSISTANCE)

MISSION/FUNCTION(S):

The parish levies a fee of 6% on net gaming proceeds from the riverboat "Boomtown Belle". These monies are allocated to each of the three west bank council districts and each west bank municipality. The revenue received from this source by the parish may only be spent in the unincorporated area of the west bank and may be used for any lawful purpose of government.

These funds, after following appropriate fiscal and budgetary controls, are used for general improvements or assistance to the parish, the council districts involved or to meet community needs.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 3,510,481	\$ 1,380,168	\$ 986,210	\$ 2,276,911	\$ 986,210	-28.5%	\$ 2,759,522	179.8%
REVENUES								
Charges for Services	\$ 2,180,149	\$ 2,200,000	\$ 1,165,660	\$ 1,034,340	\$ 2,200,000	0.0%	\$ 1,850,000	-15.9%
Interest Income	52,740	45,000	14,529	30,471	45,000	0.0%	18,000	-60.0%
Other Financing Uses	776,606	-	517,930	(1)	517,929		-	-100.0%
TOTAL REVENUES	\$ 3,009,495	\$ 2,245,000	\$ 1,698,119	\$ 1,064,810	\$ 2,762,929	23.1%	\$ 1,868,000	-32.4%
EXPENDITURES								
Operating Expenses	\$ 1,911,420	\$ 7,332	\$ 341,811	\$ 561,708	\$ 903,519	12223.0%	\$ 19,405	-97.9%
Capital Outlay	-	-	-	-	45		-	-100.0%
Other Financing Uses	3,622,346	-	65,607	20,446	86,053		-	-100.0%
TOTAL EXPENDITURES	\$ 5,533,766	\$ 7,332	\$ 407,418	\$ 582,154	\$ 989,617	13397.2%	\$ 19,405	-98.0%
ENDING FUND BALANCE	\$ 986,210	\$ 3,617,836	\$ 2,276,911	\$ 2,759,567	\$ 2,759,522	-23.7%	\$ 4,608,117	67.0%

BUDGET HIGHLIGHTS:

Expenditures will be determined by the Council during the course of the year.

JEFFERSON PARISH, LOUISIANA
HEALTH PREMIUM RETURN FUND

BUDGET #: 22060
(COUNCIL DISTRICT IMPROVEMENT/ASSISTANCE)

MISSION/FUNCTION(S):

Accounts for revenue from excess of premiums paid by the Parish for employee health insurance coverage which are returned to the Parish by the insurer. Appropriations are made by Council resolutions as projects are identified.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 814	\$ 389	\$ 401	\$ 30	\$ 401	3.1%	\$ 12	-97.0%
REVENUES								
Interest Income	\$ 12	\$ -	\$ 3	\$ (3)	\$ -		\$ -	
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ 12	\$ -	\$ 3	\$ (3)	\$ -		\$ -	
EXPENDITURES								
Operating Expenses	\$ 425	\$ 389	\$ 374	\$ 15	\$ 389	0.0%	\$ 10	-97.4%
Other Financing Uses	-	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 425	\$ 389	\$ 374	\$ 15	\$ 389	0.0%	\$ 10	-97.4%
ENDING FUND BALANCE	\$ 401	\$ -	\$ 30	\$ 12	\$ 12		\$ 2	-82.3%

BUDGET HIGHLIGHTS:

Expenditures will be determined by the Council during the course of the year.

JEFFERSON PARISH, LOUISIANA
FIRE DISTRICT NO. 9

BUDGET #: 22080
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

Fire District No. 9 is located in Grand Isle. The Parish collects the property taxes and remits the monies monthly to the Volunteer Fire Company to operate the Fire District.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 157,653	\$ 240,760	\$ 164,310	\$ 484,154	\$ 164,310	-31.8%	\$ 258,071	57.1%
REVENUES								
Taxes	\$ 1,019,646	\$ 999,300	\$ 1,016,477	\$ (177)	\$ 1,016,300	1.7%	\$ 1,016,300	0.0%
Intergovernmental	9,463	9,500	9,469	31	9,500	0.0%	9,469	-0.3%
Interest Income	13,201	10,400	7,860	2,540	10,400	0.0%	8,000	-23.1%
Miscellaneous	-	-	-	-	-		-	
TOTAL REVENUES	\$ 1,042,310	\$ 1,019,200	\$ 1,033,806	\$ 2,394	\$ 1,036,200	1.7%	\$ 1,033,769	-0.2%
EXPENDITURES								
Operating Expenses	\$ 1,035,652	\$ 942,425	\$ 713,962	\$ 228,477	\$ 942,439	0.0%	\$ 953,190	1.1%
TOTAL EXPENDITURES	\$ 1,035,652	\$ 942,425	\$ 713,962	\$ 228,477	\$ 942,439	0.0%	\$ 953,190	1.1%
ENDING FUND BALANCE	\$ 164,310	\$ 317,535	\$ 484,154	\$ 258,071	\$ 258,071	-18.7%	\$ 338,650	31.2%
15% Reserve							155,348	
BALANCE AFTER RESERVE							183,302	

BUDGET HIGHLIGHTS:

The 2021 budget remained consistent with the 2020 Adopted budget and the 2020 Amended budget.

The main revenue source is Property Taxes currently levied at 20.96 mills and projected to generate approximately \$1 million toward operations.

The 2021 Budget contains a monthly allotment of \$72,500.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Dispatched calls	389	268	427
Property Insurance Association of Louisiana-Fire Classification rating	3	3	3
Training Hours	3,519	3,870	3,870

JEFFERSON PARISH, LOUISIANA
FIRE DISTRICT NO. 4

BUDGET #: 22090
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

Fire District No. 4 is located in Lafitte. The Parish collects the property taxes and remits the monies monthly to the Volunteer Fire Company to operate the Fire District.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 356,922	\$ 409,012	\$ 436,951	\$ 609,766	\$ 436,951	6.8%	\$ 489,064	11.9%
REVENUES								
Taxes	\$ 775,711	\$ 751,600	\$ 695,124	\$ 56,476	\$ 751,600	0.0%	\$ 746,600	-0.7%
Intergovernmental	14,617	14,689	14,644	45	14,689	0.0%	14,644	-0.3%
Interest Income	14,450	8,000	8,768	(768)	8,000	0.0%	9,000	12.5%
TOTAL REVENUES	\$ 804,778	\$ 774,289	\$ 718,536	\$ 55,753	\$ 774,289	0.0%	\$ 770,244	-0.5%
EXPENDITURES								
Operating Expenses	\$ 724,748	\$ 722,149	\$ 545,721	\$ 176,455	\$ 722,176	0.0%	\$ 736,500	2.0%
TOTAL EXPENDITURES	\$ 724,748	\$ 722,149	\$ 545,721	\$ 176,455	\$ 722,176	0.0%	\$ 736,500	2.0%
ENDING FUND BALANCE	\$ 436,951	\$ 461,152	\$ 609,766	\$ 489,064	\$ 489,064	6.1%	\$ 522,808	6.9%
15% Reserve							108,712	
BALANCE AFTER RESERVE							414,096	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and the Amended budget.

The main revenue source is Property Taxes currently levied at 17.32 mills and projected to generate \$745,000 for operations.

The 2021 Budget contains a monthly allotment of \$58,600.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Dispatched calls	404	185	440
Property Insurance Association of Louisiana-Fire Classification rating	3	3	3
Training Hours	9,018	9,900	9,900

JEFFERSON PARISH, LOUISIANA
EAST BANK CONSOLIDATED FIRE

BUDGET #: 22100
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The East Bank Consolidated Fire Department is responsible for providing fire protection including Rescue, Fire Prevention, Fire Suppression, in the 7th, 8th and 10th Wards. Additionally, this department provides Parishwide Arson Investigation, Response and Fire Dispatching for all of Jefferson Parish.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	285	285	285		285		283	
BEGINNING FUND BALANCE	\$ 14,627,810	\$ 13,252,868	\$ 15,888,147	\$ 28,800,671	\$ 15,888,147	19.9%	\$ 17,712,853	11.5%
REVENUES								
Taxes	\$ 40,466,445	\$ 40,268,670	\$ 41,313,276	\$ 96,894	\$ 41,410,170	2.8%	\$ 41,390,170	0.0%
Intergovernmental	2,007,894	2,464,357	1,696,313	768,044	2,464,357	0.0%	2,008,119	-18.5%
Charge for Services	435,697	420,000	408,441	11,559	420,000	0.0%	-	-100.0%
Interest Income	656,470	700,000	429,080	270,920	700,000	0.0%	590,000	-15.7%
Miscellaneous	282,531	117,000	181,891	(64,891)	117,000	0.0%	117,000	0.0%
Other Financing Sources	113,366	64,451	64,451	-	64,451	0.0%	63,848	-0.9%
TOTAL REVENUES	\$ 43,962,403	\$ 44,034,478	\$ 44,093,452	\$ 1,082,526	\$ 45,175,978	2.6%	\$ 44,169,137	-2.2%
EXPENDITURES								
Personnel Services	\$ 34,399,289	\$ 34,443,717	\$ 25,077,012	\$ 7,440,786	\$ 32,517,798	-5.6%	\$ 34,522,846	6.2%
Operating Expenses	5,702,683	7,145,780	4,474,292	2,698,844	7,173,136	0.4%	6,973,929	-2.8%
Capital Outlay	2,600,094	2,130,000	129,624	2,030,714	2,160,338	1.4%	3,592,500	66.3%
Other Financing Uses	-	1,500,000	1,500,000	-	1,500,000	0.0%	5,400,000	260.0%
TOTAL EXPENDITURES	\$ 42,702,066	\$ 45,219,497	\$ 31,180,928	\$ 12,170,344	\$ 43,351,272	-4.1%	\$ 50,489,275	16.5%
ENDING FUND BALANCE	\$ 15,888,147	\$ 12,067,849	\$ 28,800,671	\$ 17,712,853	\$ 17,712,853	46.8%	\$ 11,392,715	-35.7%
15% Reserve							6,405,310	
BALANCE AFTER RESERVE							4,987,405	

BUDGET HIGHLIGHTS:

The 2021 budget increased 11.7% above the 2020 Adopted budget and 16.5% above the 2020 Amended budget. The increase is primarily due to additional capital outlay and a transfer to capital projects. The Hazardous Materials division has been moved to the General Fund under the direction of the Fire Services department.

The main revenue source is Property Taxes currently levied at 23.21 mills and projected to generate approximately \$41.3 million for operations.

Capital outlay includes funding for a training simulator, furniture, software, computers, two pumper trucks, an aerial ladder truck and four support vehicles.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Dispatched calls	5,159	5,700	5,500
Inspections	6,002	5,900	5,900
Scheduled training Classes	817	475	475
Department Training in House	4,467	4,500	4,500
Property Insurance Association of Louisiana-Fire Classification rating	1	1	1
Public Education (School Visits)	25,545	27,500	27,500

JEFFERSON PARISH, LOUISIANA

EAST BANK CONSOLIDATED FIRE

BUDGET #: 22100

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Fire Chief	1	1	1
UNCLASSIFIED SERVICE:			
FULL TIME:			
Administrative Asst of Fire Chief	1	1	1
Arson Investigator	3	3	3
Assistant Fire Chief	3	3	3
Captain	30	30	30
Chief of Administration	1	1	1
Department Record Clerk	6	6	6
District Chief	9	9	9
Fire Apparatus Operator	48	48	48
Fire Communication Officer	16	16	16
Fire Communication Supervisor	1	1	1
Fire Education Officer	1	1	1
Fire Fighter	97	97	97
Fire Prevention Chief	1	1	1
Fire Prevention Inspector	6	7	7
Fire Technician	3	3	3
Lieutenant	48	48	48
Safety Officer	1	1	1
Secretary to Fire Chief	1	1	1
Training Officer	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL UNCLASSIFIED	280	281	281
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	0	0
Computer Network Administrator	1	1	1
Computer Network Specialist	1	1	1
Hazard Mat Risk Asst Coord.	1	1	0
Hazmat Risk Coordinator	<u>1</u>	<u>1</u>	<u>0</u>
TOTAL FULL TIME	5	4	2
TOTAL POSITIONS	<u>285</u>	<u>285</u>	<u>283</u>

JEFFERSON PARISH, LOUISIANA
FIRE DISTRICT NO. 3

BUDGET #: 22110
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

Fire District No. 3 is located in the River Ridge area. The Parish collects the property taxes and service charges and remits the monies monthly to the Volunteer Fire Company to operate the Fire District.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 4,572,726	\$ 4,549,177	\$ 4,660,901	\$ 5,350,626	\$ 4,660,901	2.5%	\$ 3,788,520	-18.7%
REVENUES								
Taxes	\$ 3,265,616	\$ 3,230,000	\$ 3,293,951	(26,351)	\$ 3,267,600	1.2%	\$ 3,260,600	-0.2%
Intergovernmental	191,661	192,439	191,734	705	192,439	0.0%	191,734	-0.4%
Charges For Services	377,784	382,438	264,924	117,514	382,438	0.0%	384,584	0.6%
Interest Income	120,979	115,000	70,468	44,532	115,000	0.0%	105,000	-8.7%
Miscellaneous	-	-	-	-	-		-	
TOTAL REVENUES	\$ 3,956,041	\$ 3,919,877	\$ 3,821,077	136,400	\$ 3,957,477	1.0%	\$ 3,941,918	-0.4%
EXPENDITURES								
Operating Expenses	\$ 3,804,952	\$ 3,669,038	\$ 3,066,901	\$ 1,698,506	\$ 4,765,407	29.9%	\$ 3,895,463	-18.3%
Other Financing Uses	62,914	64,451	64,451	-	64,451	0.0%	63,848	-0.9%
TOTAL EXPENDITURES	\$ 3,867,866	\$ 3,733,489	\$ 3,131,352	\$ 1,698,506	\$ 4,829,858	29.4%	\$ 3,959,311	-18.0%
ENDING FUND BALANCE	\$ 4,660,901	\$ 4,735,565	\$ 5,350,626	\$ 3,788,520	\$ 3,788,520	-20.0%	\$ 3,771,127	-0.5%
15% Reserve							570,743	
BALANCE AFTER RESERVE							3,200,385	

BUDGET HIGHLIGHTS:

The 2021 budget increased 6% above the 2020 Adopted budget and decreased 18% below the 2020 Amended budget. The increase is due to an adjustment to monthly contract considerations for the Volunteer Fire District and the decrease as compared to the amended budget is due to a one-time allocation for capital costs.

The main revenue source is Property Tax levied at 18.48 mills and projected to generate \$3.2 million toward operations.

The 2021 Budget contains a monthly allotment of \$301,074. Also, this budget includes a transfer of \$63,848 to EBCF for fire services provided to citizens north of I-10 within this taxing district.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Dispatched calls	744	428	810
Property Insurance Association of Louisiana-Fire Classification rating	2	2	2
Training Hours	16,731	18,400	18,400

JEFFERSON PARISH, LOUISIANA
FIRE DISTRICT NO. 5

BUDGET #: 22120
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

Fire District No. 5 is located in Terrytown. The Parish collects the property taxes and remits the monies monthly to the Volunteer Fire Company to operate the Fire District.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 5,979,752	\$ 6,602,691	\$ 6,651,981	\$ 6,606,762	\$ 6,651,981	0.7%	\$ 5,832,188	-12.3%
REVENUES								
Taxes	\$ 3,525,013	\$ 3,496,000	\$ 3,563,290	\$ (29,090)	\$ 3,534,200	1.1%	\$ 3,534,200	0.0%
Intergovernmental	134,511	135,031	134,533	498	135,031	0.0%	134,533	-0.4%
Interest Income	157,046	146,000	84,443	61,557	146,000	0.0%	135,000	-7.5%
Miscellaneous	13,455	-	-	-	-		-	
TOTAL REVENUES	\$ 3,830,025	\$ 3,777,031	\$ 3,782,266	\$ 32,965	\$ 3,815,231	1.0%	\$ 3,803,733	-0.3%
EXPENDITURES								
Operating Expenses	\$ 3,157,797	\$ 3,334,846	\$ 3,827,485	\$ 807,539	\$ 4,635,024	39.0%	\$ 3,659,497	-21.0%
TOTAL EXPENDITURES	\$ 3,157,797	\$ 3,334,846	\$ 3,827,485	\$ 807,539	\$ 4,635,024	39.0%	\$ 3,659,497	-21.0%
ENDING FUND BALANCE	\$ 6,651,981	\$ 7,044,876	\$ 6,606,762	\$ 5,832,188	\$ 5,832,188	-17.2%	\$ 5,976,424	2.5%
15% Reserve							473,670	
BALANCE AFTER RESERVE							5,502,754	

BUDGET HIGHLIGHTS:

The 2021 budget increased 9.7% above the 2020 Adopted budget and 21% below the 2020 Amended budget. The increase is due to an adjustment to monthly contract considerations for the Volunteer Fire District and the decrease as compared to the amended budget is due to a one-time allocation for two pumper trucks.

The main revenue source is Property Tax levied at 18.60 mills and is projected to generate approximately \$3.5 million toward operations.

The 2021 Budget contains a monthly allotment of \$285,000.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Dispatched calls	1,034	586	1,100
Property Insurance Association of Louisiana-Fire Classification rating	2	2	2
Training Hours	7,286	8,010	8,010

JEFFERSON PARISH, LOUISIANA
FIRE DISTRICT NO. 6

BUDGET #: 22130
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

Fire District No. 6 is located in the Harvey area east of the Harvey Canal. The Parish collects the property taxes and remits the monies monthly to the Volunteer Fire Company to operate the Fire District.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 11,059,836	\$ 12,155,269	\$ 12,102,460	\$ 14,065,288	\$ 12,102,460	-0.4%	\$ 13,248,314	9.5%
REVENUES								
Taxes	\$ 4,484,240	\$ 4,476,000	\$ 4,525,608	\$ 4,892	\$ 4,530,500	1.2%	\$ 4,525,000	-0.1%
Intergovernmental	119,572	120,096	119,667	429	120,096	0.0%	119,667	-0.4%
Interest Income	271,529	256,000	164,551	91,449	256,000	0.0%	253,000	-1.2%
Miscellaneous	14,833	-	7,103	(7,103)	-		8,523	
TOTAL REVENUES	\$ 4,890,173	\$ 4,852,096	\$ 4,816,929	\$ 89,667	\$ 4,906,596	1.1%	\$ 4,906,190	0.0%
EXPENDITURES								
Operating Expenses	\$ 3,773,549	\$ 3,760,563	\$ 2,854,101	\$ 906,641	\$ 3,760,742	0.0%	\$ 3,831,243	1.9%
Other Financing Uses	74,000	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 3,847,549	\$ 3,760,563	\$ 2,854,101	\$ 906,641	\$ 3,760,742	0.0%	\$ 3,831,243	1.9%
ENDING FUND BALANCE	\$ 12,102,460	\$ 13,246,802	\$ 14,065,288	\$ 13,248,314	\$ 13,248,314	0.0%	\$ 14,323,261	8.1%
15% Reserve							566,032	
BALANCE AFTER RESERVE							13,757,228	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and the 2020 Amended budget.

The main revenue source is Property Taxes currently levied at 25.00 mills and projected to generate approximately \$4.5 million towards operations.

The 2021 Budget contains a monthly allotment of \$300,000.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Dispatched calls	943	532	1,035
Property Insurance Association of Louisiana-Fire Classification rating	2	2	2
Training Hours	10,626	11,660	11,660

JEFFERSON PARISH, LOUISIANA
FIRE DISTRICT NO. 7

BUDGET #: 22140
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

Fire District No. 7 is located in the Avondale/Bridge City/Waggaman areas. The Parish collects the property taxes and remits the monies monthly to each of the five Volunteer Fire Companies to operate the Fire District. The Companies include: Avondale, Bridge City, Waggaman, Nine Mile Point, and Herbert Wallace.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 1,009,850	\$ 999,484	\$ 1,020,517	\$ 1,970,539	\$ 1,020,517	2.1%	\$ 1,110,180	8.8%
REVENUES								
Taxes	\$ 3,822,073	\$ 3,797,165	\$ 3,838,109	\$ 47,856	\$ 3,885,965	2.3%	\$ 3,850,724	-0.9%
Intergovernmental	102,664	103,081	103,047	34	103,081	0.0%	103,047	0.0%
Charges For Services	333,359	334,255	285,877	48,378	334,255	0.0%	339,360	1.5%
Interest Income	50,040	51,000	33,194	17,806	51,000	0.0%	45,000	-11.8%
Miscellaneous	56,200	-	-	-	-		-	
TOTAL REVENUES	\$ 4,364,336	\$ 4,285,501	\$ 4,260,227	\$ 114,074	\$ 4,374,301	2.1%	\$ 4,338,131	-0.8%
EXPENDITURES								
Operating Expenses	\$ 4,031,669	\$ 4,018,693	\$ 3,044,405	\$ 974,433	\$ 4,018,838	0.0%	\$ 4,072,298	1.3%
Other Financing Uses	322,000	265,800	265,800	-	265,800	0.0%	265,800	0.0%
TOTAL EXPENDITURES	\$ 4,353,669	\$ 4,284,493	\$ 3,310,205	\$ 974,433	\$ 4,284,638	0.0%	\$ 4,338,098	1.2%
ENDING FUND BALANCE	\$ 1,020,517	\$ 1,000,492	\$ 1,970,539	\$ 1,110,180	\$ 1,110,180	11.0%	\$ 1,110,213	0.0%
15% Reserve							604,750	
BALANCE AFTER RESERVE							505,462	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and the 2020 Amended budget.

The 2021 Budget contains a monthly allotment of:

Bridge City	\$63,500
Nine Mile Point	\$65,500
Avondale	\$66,183
Live Oak	\$63,500
Herbert Wallace	\$63,500

The main revenue source is Property Taxes currently levied at 25.00 mills and projected to generate \$3.7 million towards operations.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Dispatched calls	925	560	1,011
Property Insurance Association of Louisiana-Fire Classification rating	2	2	2
Training Hours	13,874	15,250	15,250

JEFFERSON PARISH, LOUISIANA
FIRE DISTRICT NO. 8

BUDGET #: 22150
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

Fire District No. 8 is located in the Marrero area. The Parish collects the property taxes and remits the monies monthly to the three Volunteer Fire Companies to operate the Fire District. The Companies include Marrero-Estelle, Marrero-Harvey and Marrero-Ragusa.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 2,965,711	\$ 2,584,663	\$ 2,592,384	\$ 4,583,547	\$ 2,592,384	0.3%	\$ 2,849,175	9.9%
REVENUES								
Taxes	\$ 7,294,437	\$ 7,289,000	\$ 7,326,308	\$ 14,692	\$ 7,341,000	0.7%	\$ 7,353,631	0.2%
Intergovernmental	233,109	233,896	233,001	895	233,896	0.0%	233,001	-0.4%
Interest Income	120,514	133,000	72,151	60,849	133,000	0.0%	95,000	-28.6%
Miscellaneous	3,347	-	-	-	-		-	
TOTAL REVENUES	\$ 7,651,407	\$ 7,655,896	\$ 7,631,460	\$ 76,436	\$ 7,707,896	0.7%	\$ 7,681,632	-0.3%
EXPENDITURES								
Operating Expenses	\$ 7,463,168	\$ 7,450,832	\$ 5,640,297	\$ 1,810,808	\$ 7,451,105	0.0%	\$ 7,559,739	1.5%
Other Financing Uses	561,566	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 8,024,734	\$ 7,450,832	\$ 5,640,297	\$ 1,810,808	\$ 7,451,105	0.0%	\$ 7,559,739	1.5%
ENDING FUND BALANCE	\$ 2,592,384	\$ 2,789,727	\$ 4,583,547	\$ 2,849,175	\$ 2,849,175	2.1%	\$ 2,971,068	4.3%
15% Reserve							1,119,475	
BALANCE AFTER RESERVE							1,851,593	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and the 2020 Amended budget.

The main revenue source is Property Taxes currently levied at 23.15 mills and projected to generate approximately \$7.3 million for operations.

The 2021 Budget contains a monthly allotment of \$200,000 per fire company (\$600,000 total monthly).

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Dispatched calls	2,415	1,317	2,650
Property Insurance Association of Louisiana-Fire Classification rating	2	2	2
Training Hours	21,887	24,060	24,060

JEFFERSON PARISH, LOUISIANA
EMERGENCY COMMUNICATIONS

BUDGET #: 22160
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The Jefferson Parish Communication District was created to establish the primary emergency number, 9-1-1, for the use within the Parish through which emergency services can be quickly and efficiently obtained whereby contributing to public safety. Additionally, identification of infrastructure throughout the Parish is used to decrease response time of public safety personnel to emergency calls.

The Jefferson Parish Sheriffs Office is responsible for the operation of the Jefferson Parish Communication District/911 Communications Center.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 54,938	\$ 105,556	\$ 49,485	\$ 167,284	\$ 49,485	-53.1%	\$ 66,832	35.1%
REVENUES								
Other Intergovernmental	\$ 157	\$ -	\$ -	\$ -	\$ -		\$ -	
Charges For Services	7,632,058	7,688,000	4,438,467	3,249,533	7,688,000	0.0%	7,645,000	-0.6%
Interest Income	11,720	8,500	6,435	2,065	8,500	0.0%	4,000	-52.9%
TOTAL REVENUES	\$ 7,643,934	\$ 7,696,500	\$ 4,444,902	\$ 3,251,598	\$ 7,696,500	0.0%	\$ 7,649,000	-0.6%
EXPENDITURES								
Personnel Services	\$ 17,330	\$ 17,347	\$ -	\$ -	\$ -	-100.0%	\$ -	
Operating Expenses	7,632,058	7,679,153	4,327,103	3,352,050	7,679,153	0.0%	7,679,557	0.0%
TOTAL EXPENDITURES	\$ 7,649,387	\$ 7,696,500	\$ 4,327,103	\$ 3,352,050	\$ 7,679,153	-0.2%	\$ 7,679,557	0.0%
ENDING FUND BALANCE	\$ 49,485	\$ 105,556	\$ 167,284	\$ 66,832	\$ 66,832	-36.7%	\$ 36,275	-45.7%

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and the 2020 Amended budget.

Jefferson Parish Sheriff's Office operates the Jefferson Parish Communication District pursuant to a CEA authorized by Jefferson Parish Resolution No. 135878 commencing on July 1, 2018 and will remain in effect until June 30, 2022.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
911 calls answered	689,830	542,713	693,975
Text to 911	548	711	715
Total CAD Incidents (Law, Fire & EMS)	513,940	457,023	520,185

JEFFERSON PARISH, LOUISIANA
SECURITY ENHANCEMENT DISTRICT
RE-CAP

BUDGET # : 22180
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The Security Enhancement District has two subdivisions, Stonebridge and Plantation Estates, that were created to levy an annual Security Enhancement Tax, for ten years, for the purpose of providing security services within the respective subdivisions. The Stonebridge Subdivision Special District was created in 1998 and the Plantation Estates Subdivision Special District was created in 2000. The Parish collects this security tax through the property tax bills and remits the monies monthly to the respective subdivision homeowners' association.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 3,393	\$ 6	\$ 6,665	\$ 151,903	\$ 6,665	110988.2%	\$ 106	-98.4%
REVENUES								
Taxes	\$ 591,732	\$ 593,522	\$ 596,853	\$ (3,331)	\$ 593,522	0.0%	\$ 609,789	2.7%
Interest Income	5,498	4,200	3,440	760	4,200	0.0%	3,000	-28.6%
TOTAL REVENUES	\$ 597,229	\$ 597,722	\$ 600,293	\$ (2,571)	\$ 597,722	0.0%	\$ 612,789	2.5%
EXPENDITURES								
Operating Expenses	\$ 593,957	\$ 597,619	\$ 455,055	\$ 149,226	\$ 604,281	1.1%	\$ 612,687	1.4%
TOTAL EXPENDITURES	\$ 593,957	\$ 597,619	\$ 455,055	\$ 149,226	\$ 604,281	1.1%	\$ 612,687	1.4%
ENDING FUND BALANCE	\$ 6,665	\$ 109	\$ 151,903	\$ 106	\$ 106	-2.5%	\$ 208	96.0%

BUDGET HIGHLIGHTS:

The 2021 budget increased 2.5% above the 2020 Adopted and remains consistent with the 2020 Amended budget. The increase is as a result of the disbursement of the adjusted annual security enhancement fee assessed on all property located in the district.

The main source of revenue is the levy of a security fee for services in the two subdivisions.

There are two separate taxing district within the fund: Stonebridge with a fee of \$441.12 per parcel and Plantation Estates at \$500 per parcel.

JEFFERSON PARISH, LOUISIANA
SECURITY ENHANCEMENT DISTRICT - STONEBRIDGE

BUDGET # : 22180 - 2870
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The Security Enhancement District was created to levy an annual Security Enhancement Tax, for ten years, for the purpose of providing security services within the respective subdivisions. The Stonebridge Subdivision Special District was created in 1998. The Parish collects this security tax through the property tax bills and remits the monies monthly to the respective subdivision homeowners' association.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,067	\$ 4	\$ 5,423	\$ 99,938	\$ 5,423	135475.3%	\$ 55	-99.0%
REVENUES								
Taxes	\$ 384,919	\$ 389,122	\$ 392,093	\$ (2,971)	\$ 389,122	0.0%	\$ 405,003	4.1%
Interest Income	3,574	2,700	1,720	980	2,700	0.0%	1,500	-44.4%
TOTAL REVENUES	\$ 388,492	\$ 391,822	\$ 393,813	\$ (1,991)	\$ 391,822	0.0%	\$ 406,503	3.7%
EXPENDITURES								
Operating Expenses	\$ 384,136	\$ 391,770	\$ 299,298	\$ 97,892	\$ 397,190	1.4%	\$ 406,453	2.3%
TOTAL EXPENDITURES	\$ 384,136	\$ 391,770	\$ 299,298	\$ 97,892	\$ 397,190	1.4%	\$ 406,453	2.3%
ENDING FUND BALANCE	\$ 5,423	\$ 56	\$ 99,938	\$ 55	\$ 55	-1.8%	\$ 105	90.9%

BUDGET HIGHLIGHTS:

The 2021 budget increased 3.7% above the 2020 Adopted budget and increased 2.3% above the 2020 Amended budget. The increase is as a result of the disbursement of the adjusted annual security enhancement fee assessed on all property located in the district.

The main source of revenue is the levy of a security fee for services in the subdivision.

The 2021 monthly allotment will start off at \$33,668 and will increase/decrease with collections.

JEFFERSON PARISH, LOUISIANA
SECURITY ENHANCEMENT DISTRICT - PLANTATION ESTATES

BUDGET # : 22180 - 2871
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The Security Enhancement District was created to levy an annual Security Enhancement Tax, for ten years, for the purpose of providing security services within the respective subdivisions. The Plantation Estates Subdivision Special District was created in 2000. The Parish collects this security tax through the property tax bills and remits the monies monthly to the respective subdivision homeowners' association.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 2,326	\$ 2	\$ 1,242	\$ 51,965	\$ 1,242	62014.0%	\$ 51	-95.9%
REVENUES								
Taxes	\$ 206,813	\$ 204,400	\$ 204,760	\$ (360)	\$ 204,400	0.0%	\$ 204,786	0.2%
Interest Income	1,924	1,500	1,720	(220)	1,500	0.0%	1,500	0.0%
TOTAL REVENUES	\$ 208,737	\$ 205,900	\$ 206,480	\$ (580)	\$ 205,900	0.0%	\$ 206,286	0.2%
EXPENDITURES								
Operating Expenses	\$ 209,821	\$ 205,849	\$ 155,757	\$ 51,334	\$ 207,091	0.6%	\$ 206,234	-0.4%
TOTAL EXPENDITURES	\$ 209,821	\$ 205,849	\$ 155,757	\$ 51,334	\$ 207,091	0.6%	\$ 206,234	-0.4%
ENDING FUND BALANCE	\$ 1,242	\$ 53	\$ 51,965	\$ 51	\$ 51	-3.2%	\$ 103	101.4%

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and the 2020 Amended budget.

The main source of revenue is the levy of a security fee for services in the subdivision.

The 2021 monthly allotment will start off at \$17,072 and will increase/decrease with collections.

JEFFERSON PARISH, LOUISIANA
24TH COURT COMMISSIONERS

BUDGET #: 22190
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The mission of the Commissioners of the Twenty-Fourth Judicial District Court in conjunction with the Court itself, is to provide access to justice, to meet all responsibilities in a timely and expeditious manner, to provide equality, fairness and integrity in their proceedings, to maintain judicial independence and accountability, and to reach a fair and just result by adherence to the procedural and substantive law, thereby instilling trust and confidence in the public. Also, a critical department in the Commissioner's budget is the Collections Department. The Collections Department collects over \$2 million a year for various departments in the Parish and restitution to victims of crimes in Jefferson Parish.

Function:

The Commissioners have jurisdiction over certain civil matters (Domestic and Family Law) and criminal matters in the Twenty-Fourth Judicial District Court. Their powers are granted pursuant to LSA R.S. 13:717. The offices of commissioners were created to assist with the case workload of the Twenty-Fourth Judicial District Court.

Goals:

1. To establish a more open and accessible system of justice.
2. To meet all responsibilities to everyone affected by the court and its activities in a timely and expeditious manner.
3. To provide due process and equal protection of the law to all who have business before the court; and to demonstrate integrity in all procedures and decisions.
4. To maintain judicial independence, while observing the principle of comity in its governmental relations and accountability to the public.
5. Strategic Plan Implementation.
6. Collect fines and fees for various agencies in the Parish and restitution for victims of crimes in the Parish of Jefferson.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	14	14	14		14		14	
BEGINNING FUND BALANCE	\$ 28,915	\$ 175,310	\$ 118,567	\$ 65,263	\$ 118,567	-32.4%	\$ 178,063	50.2%
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 56,427	
Fines and Forfeitures	1,037,594	1,075,700	613,715	461,985	1,075,700	0.0%	1,146,400	6.6%
Interest Income	3,813	750	268	-	750	0.0%	500	-33.3%
Miscellaneous	34	-	-	-	-		-	
Other Financing Sources	461,000	423,347	423,347	-	423,347	0.0%	276,665	-34.6%
TOTAL REVENUES	\$ 1,502,441	\$ 1,499,797	\$ 1,037,330	\$ 461,985	\$ 1,499,797	0.0%	\$ 1,479,992	-1.3%
EXPENDITURES								
Personnel Services	\$ 1,375,820	\$ 1,422,418	\$ 1,057,403	\$ 335,370	\$ 1,392,773	-2.1%	\$ 1,421,707	2.1%
Operating Expenses	36,969	47,528	33,231	14,297	47,528	0.0%	52,685	10.9%
TOTAL EXPENDITURES	\$ 1,412,789	\$ 1,469,946	\$ 1,090,634	\$ 349,667	\$ 1,440,301		\$ 1,474,392	2.4%
ENDING FUND BALANCE	\$ 118,567	\$ 205,161	\$ 65,263	\$ 177,581	\$ 178,063	-13.2%	\$ 183,663	3.1%
13% Reserve							183,663	
BALANCE AFTER RESERVE							\$ (0)	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and increased 2.4% above the 2020 Amended budget.

The major source of revenue is the collection of court related fees (probation, commissioner and bail bonds) projected to generate \$1.1 million. Other Financing Sources is due to additional funding required from the General Fund and a transfer from the Off Duty Witness fund as per LA R.S. 15:255(V) which authorized the transfer of fifty percent of the surplus funds annually.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Criminal Commissioner Hearings	24,612	24,810	23,610
Criminal Commissioner Warrants Signed	6,853	6,535	6,522
Domestic Commissioner Hearings	14,327	12,333	14,647
Domestic Comm. Hearing Officer hearings	3,361	3,439	3,560
Collections total	\$3,396,532	\$2,351,853	\$3,026,514

JEFFERSON PARISH, LOUISIANA

24TH COURT COMMISSIONERS

BUDGET # : 22190

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Collections Officer	3	3	3
Commissioner	3	3	3
Court Probation Coordinator	1	1	1
Department Secretary	2	2	2
Hearing Officer	4	4	4
Program Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	14	14	14
TOTAL POSITIONS	<u>14</u>	<u>14</u>	<u>14</u>

JEFFERSON PARISH, LOUISIANA
STREETS DEPARTMENT
RE-CAP

BUDGET # : 22200
(PUBLIC WORKS FUNCTION)

MISSION/FUNCTION(S):

The mission of the Jefferson Parish Department of Streets is to adequately maintain the transportation network of Jefferson Parish.

Function:

- ☐ Streets
- ☐ Parkways
- ☐ Traffic Engineering

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	248	248	249		249		249	
BEGINNING FUND BALANCE	\$ 19,081,613	\$ 11,506,510	\$ 20,164,703	\$ 13,808,005	\$ 20,164,703	75.2%	\$ 12,525,594	-37.9%
REVENUES								
Taxes	\$ 35,889,044	\$ 33,936,199	\$ 20,209,293	\$ 10,355,067	\$ 30,564,360	-9.9%	\$ 33,886,743	10.9%
Licenses & Permits	332,410	244,840	829,333	(584,493)	244,840	0.0%	277,840	13.5%
Intergovernmental	1,748,876	1,486,000	1,166,584	319,416	1,486,000	0.0%	1,412,000	-5.0%
Charges for Services	54,748	35,000	43,690	(8,690)	35,000	0.0%	35,000	0.0%
Interest Income	239,592	150,000	125,131	24,869	150,000	0.0%	200,000	33.3%
Miscellaneous	831,071	170,000	327,566	(157,566)	170,000	0.0%	166,000	-2.4%
Other Financing Sources	420,464	400,000	412,100	-	412,100	3.0%	400,000	-2.9%
TOTAL REVENUES	\$ 39,516,205	\$ 36,422,039	\$ 23,113,697	\$ 9,948,603	\$ 33,062,300	-9.2%	\$ 36,377,583	10.0%
EXPENDITURES								
Personnel Services	\$ 13,104,294	\$ 15,254,243	\$ 9,162,491	\$ 3,503,198	\$ 12,665,689	-17.0%	\$ 14,625,279	15.5%
Operating Expenses	12,889,427	14,466,266	10,878,478	5,018,294	15,896,772	9.9%	15,468,688	-2.7%
Capital Outlay	1,869,351	3,688,000	2,327,471	2,709,522	5,036,993	36.6%	2,462,900	-51.1%
Other Financing Uses	10,570,044	7,101,955	7,101,955	-	7,101,955	0.0%	9,107,000	28.2%
TOTAL EXPENDITURES	\$ 38,433,115	\$ 40,510,464	\$ 29,470,395	\$ 11,231,014	\$ 40,701,409	0.5%	\$ 41,663,867	2.4%
ENDING FUND BALANCE	\$ 20,164,703	\$ 7,418,085	\$ 13,808,005	\$ 12,525,594	\$ 12,525,594	68.9%	\$ 7,239,310	-42.2%
15% Reserve							4,179,461	
BALANCE AFTER RESERVE							\$ 3,059,850	

BUDGET HIGHLIGHTS:

The 2021 budget increased 2.8% above the 2020 Adopted budget and 2.4% above the 2020 Amended budget. The increase is primarily due to additional transfers to capital for capital improvements within the Streets division of the Streets Department. The increase in personnel costs as compared to the 2020 amended budget are due to budgetary reductions from COVID-19. The increases were partially offset by less in capital outlay for 2021.

The major source of revenue in support of the Streets Department is 1/2 cent sales tax collected in the unincorporated areas of the Parish dedicated specifically for the purpose of constructing and maintaining public roads, highways and bridges within unincorporated areas of the Parish.

JEFFERSON PARISH, LOUISIANA
STREETS DEPARTMENT

BUDGET # : 22200-3000/3002/3003
(PUBLIC WORKS FUNCTION)

MISSION/FUNCTION(S):

The primary function of the Streets Department is the maintenance of approximately 3,200 miles of streets, 1217 miles of street drainage, 215 bridges, and right of ways within the unincorporated areas of Jefferson Parish.

East and west bank maintenance units are divided into four sections - drainage, asphalt, concrete and heavy equipment sections. In addition, each maintenance unit has clerical and warehouse sections.

The administrative section is responsible for record keeping, budgeting, payroll, personnel, complaints and contracted street repairs.

Goals include:

- ☐ To protect the public and ensure that our infrastructures are safe.
- ☐ To effectively operate our in-house maintenance resources to ensure maximum production.
- ☐ To identify issues and improve the transportation infrastructure.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	165	165	165		165		165	
EXPENDITURES								
Personnel Services	\$ 8,082,246	\$ 9,770,561	\$ 5,591,947	\$ 2,225,402	\$ 7,817,349	-20.0%	\$ 9,262,517	18.5%
Operating Expenses	6,903,857	7,709,421	6,192,867	2,512,289	8,705,156	12.9%	8,478,517	-2.6%
Capital Outlay	1,103,717	2,737,000	1,735,797	2,002,256	3,738,053	36.6%	1,425,000	-61.9%
Other Financing Uses	10,550,044	7,101,955	7,101,955	-	7,101,955	0.0%	9,107,000	28.2%
TOTAL EXPENDITURES	<u>\$ 26,639,864</u>	<u>\$ 27,318,937</u>	<u>\$ 20,622,566</u>	<u>\$ 6,739,947</u>	<u>\$ 27,362,513</u>	0.2%	<u>\$ 28,273,034</u>	3.3%

BUDGET HIGHLIGHTS:

The 2021 budget increased 3.5% above the 2020 Adopted budget and increased 3.3% above the 2020 Amended budget. The increase is primarily due additional transfers to the capital projects fund and increased personnel costs as compared to the 2020 amended budget. The increases were partially offset by less in capital outlay in 2021.

Capital outlay includes funding for heavy equipment and vehicles.

Other Financing Uses include transfers to the capital budget for rehab of drain line projects, small drainage work, ADA Compliance program, asphalt work, concrete panel replacement, major street repair projects, and additional funding for the West Bank Maintenance Building renovations.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Asphalt (Tons)	3,063	3,100	3,100
Concrete (Cubic Yards)	1,936	1,715	1,800

JEFFERSON PARISH, LOUISIANA

STREETS DEPARTMENT

BUDGET # : 22200-3000/3002/3003

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	5	5	5
Assistant Director	1	1	1
Bridge Maintenance Supt	1	1	1
Bridge Tender	4	4	4
Clerk	1	1	1
Custodial Worker	1	1	1
Engineering Division Supervisor	1	1	1
Engineering Inspector	8	8	8
Equipment Operator	25	25	25
Executive Assistant	1	1	1
Executive Superintendent	1	1	1
Laborer	59	59	59
Plant Maintenance Electrician	1	1	1
Payroll Clerk	1	1	1
Road Maintenance Foreman	16	16	16
Road Maintenance Supt	9	9	9
Roads Oper/Mtc Program Manager	1	1	1
Secretary	1	1	1
Trades Helper	1	1	1
Truck Driver	15	15	15
Typist Clerk	9	9	9
Welder	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL TIME	165	165	165
TOTAL POSITIONS	<u>165</u>	<u>165</u>	<u>165</u>

JEFFERSON PARISH, LOUISIANA
PARKWAYS DEPARTMENT

BUDGET # : 22200-3050/3051/3052/3053
(PUBLIC WORKS FUNCTION)

MISSION/FUNCTION(S):

The primary mission of the Parkway Department is to maintain the grass, shrubs and flower beds along the thoroughfares in the unincorporated areas of Jefferson Parish.

Functions involve:

- ☐ Mowing of all parish neutral grounds and rights of way and emptying litter barrels
- ☐ Trimming all parish trees and the maintenance of all trees
- ☐ Cleaning pump station screens
- ☐ Administer the Adopt-A-Parkway program with over 300 sponsors.
- ☐ Annual Mardi Gras clean up.
- ☐ Responsible for all beautification projects.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
Positions	43	43	44		44		44	
EXPENDITURES								
Personnel Services	\$ 2,394,370	\$ 2,747,768	\$ 1,721,422	\$ 595,557	\$ 2,316,979	-15.7%	\$ 2,697,292	16.4%
Operating Expenses	4,610,703	5,142,580	3,511,141	1,923,393	5,434,534	5.7%	5,319,494	-2.1%
Capital Outlay	664,027	706,000	478,030	520,189	998,219	41.4%	785,000	-21.4%
Other Financing Uses	-	-	-	-	-		-	
TOTAL EXPENDITURES	<u>\$ 7,669,100</u>	<u>\$ 8,596,348</u>	<u>\$ 5,710,593</u>	<u>\$ 3,039,139</u>	<u>\$ 8,749,732</u>	1.8%	<u>\$ 8,801,786</u>	0.6%

BUDGET HIGHLIGHTS:

The 2021 budget increased 2.4% above the 2020 Adopted budget and remained consistent with the 2020 Amended budget. The increase is primarily due to additional personnel costs as compared to the 2021 amended budget. The 2020 personnel services budget was reduced as a result of budgetary reductions from COVID-19.

Capital outlay includes funding to replace a stump grinder, heavy equipment and vehicles necessary for the daily operations of the department.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Grass Cutting-Smooth (acres)	733.32	800	850
Grass Cutting-Rough (acres)	385.67	400	500
In-House tree cutting	234	250	325
Contract tree cutting	124	150	200
In-House tree trimming	895	850	1,100
Contract tree trimming	156	180	400

JEFFERSON PARISH, LOUISIANA

PARKWAY DEPARTMENT

BUDGET # : 22200-3050/3051/3052

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Arborist	1	1	1
Clerk	1	1	1
Complaints Investigator	1	1	1
Equipment Operator	19	18	18
Executive Assistant	1	1	1
Foreman	2	2	2
Horticulturist	1	1	1
Laborer	9	9	9
Parkway Maintenance Supt	5	5	5
Scretary	0	1	1
Typist Clerk	2	2	2
Vegetative Management Specialist	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	43	44	44
TOTAL POSITIONS	<u>43</u>	<u>44</u>	<u>44</u>

JEFFERSON PARISH, LOUISIANA

TRAFFIC ENGINEERING

BUDGET # : 22200-3005
(PUBLIC WORKS FUNCTION)

MISSION/FUNCTION(S):

The Department of Engineering, through its Traffic Engineering Division, installs and maintains traffic signs, roadway lane stripes and traffic signals on streets in the unincorporated areas of the Parish and on certain major streets in municipalities.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	40	40	40		40		40	
EXPENDITURES								
Personnel Services	\$ 2,627,677	\$ 2,735,914	\$ 1,849,122	\$ 682,239	\$ 2,531,361	-7.5%	\$ 2,665,470	5.3%
Operating Expenses	1,374,867	1,614,265	1,174,470	582,612	1,757,082	8.8%	1,670,677	-4.9%
Capital Outlay	101,606	245,000	113,644	187,077	300,721	22.7%	252,900	-15.9%
Other Financing Uses	20,000	-	-	-	-		-	
TOTAL EXPENDITURES	<u>\$ 4,124,151</u>	<u>\$ 4,595,179</u>	<u>\$ 3,137,236</u>	<u>\$ 1,451,928</u>	<u>\$ 4,589,164</u>	-0.1%	<u>\$ 4,589,047</u>	0.0%

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and the 2020 Amended budget.

Capital outlay includes funding for a bucket truck, a vehicle and computers.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Traffic Signals & School Zone Flashers maintained	264	265	272

JEFFERSON PARISH, LOUISIANA

TRAFFIC ENGINEERING

BUDGET # : 22200-3005

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Engineer	1	1	1
Engineer In Training	1	1	1
Executive Assistant	1	1	1
Laborer	1	1	1
Shop Carpenter	1	1	1
Sign Designer	2	2	2
Sign Marking Supt	4	4	4
Sign Technician	15	15	15
Signal Superintendent	3	2	2
Signal Technician	7	8	8
Traffic Engineer	1	1	1
Traffic Engineer Supervisor	1	1	1
Typist Clerk	2	2	2
TOTAL FULL TIME	40	40	40
TOTAL POSITIONS	<u>40</u>	<u>40</u>	<u>40</u>

JEFFERSON PARISH, LOUISIANA
COMPREHENSIVE ZONING OVERLAY

BUDGET # : 22220
(PUBLIC WORKS FUNCTION)

MISSION/FUNCTION(S):

To create, maintain and sustain beautification improvements along the Veterans boulevard corridor in conjunction with the CPZ program.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 989,190	\$ 855,853	\$ 1,145,822	\$ 1,324,799	\$ 1,145,822	33.9%	\$ 977,147	-14.7%
REVENUES								
Interest Income	\$ 24,618	\$ 18,000	\$ 17,194	\$ 806	\$ 18,000	0.0%	\$ 20,000	11.1%
Miscellaneous	658,124	627,500	636,337	(8,837)	627,500	0.0%	627,500	0.0%
TOTAL REVENUES	\$ 682,742	\$ 645,500	\$ 653,531	\$ (8,031)	\$ 645,500	0.0%	\$ 647,500	0.3%
EXPENDITURES								
Operating Expenses	\$ 298,729	\$ 548,456	\$ 247,297	\$ 339,621	\$ 586,918	7.0%	\$ 539,433	-8.1%
Other Financing Uses	227,381	227,257	227,257	-	227,257	0.0%	228,388	0.5%
TOTAL EXPENDITURES	\$ 526,110	\$ 775,713	\$ 474,554	\$ 339,621	\$ 814,175	5.0%	\$ 767,821	-5.7%
ENDING FUND BALANCE	\$ 1,145,822	\$ 725,640	\$ 1,324,799	\$ 977,147	\$ 977,147	34.7%	\$ 856,826	-12.3%
15% Reserve							44,809	
BALANCE AFTER RESERVE							812,017	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and 5.7% below the 2020 Amended budget.

The \$228,388 in other financing uses is a transfer to debt for payment of the CPZ bond issue.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Landscape maintained	\$ 186,344	\$ 312,000	\$ 400,000
Chemical applied	\$ 72,843	\$ 74,000	\$ 78,000

JEFFERSON PARISH, LOUISIANA
ROAD LIGHTING DISTRICT NO. 7

BUDGET #: 22230
(PUBLIC WORKS FUNCTION)

MISSION/FUNCTION(S):

Road Lighting District No. 7 is responsible for processing utility (electrical) bills for Grand Isle and for authorizing additional lights as needed. There are no personnel expenses in the operating budget. Personnel assigned to the Consolidated Road Lighting District (22240) process energy invoices and authorize installation of additional lights when warranted.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,783,501	\$ 1,400,717	\$ 1,455,702	\$ 1,659,421	\$ 1,455,702	3.9%	\$ 1,589,605	9.2%
REVENUES								
Taxes	\$ 265,970	\$ 262,500	\$ 264,971	\$ 29	\$ 265,000	1.0%	\$ 264,900	0.0%
Intergovernmental	1,328	1,328	1,323	5	1,328	0.0%	1,323	-0.4%
Interest Income	35,129	25,000	18,401	6,599	25,000	0.0%	26,000	4.0%
Miscellaneous	-	-	-	-	-		-	
TOTAL REVENUES	\$ 302,426	\$ 288,828	\$ 284,695	\$ 6,633	\$ 291,328	0.9%	\$ 292,223	0.3%
EXPENDITURES								
Operating Expenses	\$ 86,534	\$ 157,425	\$ 80,976	\$ 76,449	\$ 157,425	0.0%	\$ 158,806	0.9%
Other Financing Uses	543,690	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 630,224	\$ 157,425	\$ 80,976	\$ 76,449	\$ 157,425	0.0%	\$ 158,806	0.9%
ENDING FUND BALANCE	\$ 1,455,702	\$ 1,532,120	\$ 1,659,421	\$ 1,589,605	\$ 1,589,605	3.8%	\$ 1,723,022	8.4%
15% Reserve							12,980	
BALANCE AFTER RESERVE							1,710,042	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and the 2020 Amended budget.

The main revenue source for this department is Property Taxes currently levied at 5.46 mills and projected to generate \$264,500 for operations.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Street Lights Maintained	806	806	806

JEFFERSON PARISH, LOUISIANA
CONSOLIDATED ROADLIGHTING

BUDGET # : 22240
(PUBLIC WORKS FUNCTION)

MISSION/FUNCTION(S):

The mission of this department is to ensure the existence of adequate lighting of public streets in the unincorporated areas of Jefferson Parish.

Function:

- ☐ Authorizing the installation of street lights on Entergy utility poles based on a physical inspection of existing lighting patterns.
- ☐ Insuring that parish owned street light standards and lighting systems are maintained and repaired.
- ☐ Reviewing the street lighting plans prepared by engineers for the installation of street lighting in new subdivisions.
- ☐ Working with the Engineering Department in the acceptance of lighting systems and in the preparation of any documentations necessary for council approval of said lighting systems installed by private contractors.
- ☐ Working with engineers in the review of plans necessary for the repair and maintenance of parish owned street lighting systems.
- ☐ Preparing documents for council acceptance for the repair and maintenance of lighting systems installed under the auspices of the Louisiana Department of Transportation and Development.
- ☐ Reviewing and approving all energy invoices as well as repair or maintenance invoices issued by Entergy.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	5	5	5		5		5	
BEGINNING FUND BALANCE	\$ 5,189,209	\$ 2,624,464	\$ 4,193,992	\$ 5,703,549	\$ 4,193,992	59.8%	\$ 2,724,081	-35.0%
REVENUES								
Taxes	\$ 7,881,592	\$ 7,840,159	\$ 8,016,688	\$ 12,471	\$ 8,029,159	2.4%	\$ 8,022,266	-0.1%
Intergovernmental	188,787	188,787	187,908	879	188,787	0.0%	187,908	-0.5%
Interest Income	132,393	84,000	44,258	39,742	84,000	0.0%	93,000	10.7%
Miscellaneous	56,216	-	1,604	(1,604)	-		-	
Other Financing Sources	18,690	-	-	-	-		-	
TOTAL REVENUES	\$ 8,277,677	\$ 8,112,946	\$ 8,250,458	\$ 51,488	\$ 8,301,946	2.3%	\$ 8,303,174	0.0%
EXPENDITURES								
Personnel Services	\$ 528,477	\$ 556,976	\$ 337,867	\$ 184,060	\$ 521,927	-6.3%	\$ 570,815	9.4%
Operating Expenses	5,612,366	6,900,187	4,051,799	2,848,409	6,900,208	0.0%	6,911,652	0.2%
Capital Outlay	19,180	-	150,210	(1,513)	148,697		-	-100.0%
Debt Service	262,946	578,020	601,025	-	601,025	4.0%	601,713	0.1%
Other Financing Uses	2,849,925	1,600,000	1,600,000	-	1,600,000	0.0%	1,600,000	0.0%
TOTAL EXPENDITURES	\$ 9,272,895	\$ 9,635,183	\$ 6,740,901	\$ 3,030,956	\$ 9,771,857	1.4%	\$ 9,684,180	-0.9%
ENDING FUND BALANCE	\$ 4,193,992	\$ 1,102,227	\$ 5,703,549	\$ 2,724,081	\$ 2,724,081	147.1%	\$ 1,343,075	-50.7%
15% Reserve							963,445	
BALANCE AFTER RESERVE							379,630	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and the 2020 Amended budget.

The main revenue source for this department is Property Taxes currently levied at 2.82 mills and projected to generate approximately \$8 million for operations.

Other Financing Uses include transfers to the capital budget for traffic road lighting improvements

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Street lights maintained	15,961	16,050	16,150

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED ROAD LIGHTING

BUDGET # : 22240

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Electrical Inspector	1	1	1
Public Works Project Coordinator	1	1	1
Street Lighting Div Manager	1	1	1
Typist Clerk	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL TIME	5	5	5
TOTAL POSITIONS	<u>5</u>	<u>5</u>	<u>5</u>

JEFFERSON PARISH, LOUISIANA
CONSOLIDATED DRAINAGE DISTRICT No. 2

BUDGET # : 22320
(PUBLIC WORKS FUNCTION)

MISSION/FUNCTION(S):

The mission of the Department of Drainage is to maintain and operate the drainage pump systems and canal/pipe infrastructure throughout Jefferson Parish. The Department of Drainage wants to ensure the maximum drainage protection possible for Jefferson Parish under the constraints of the approved annual budget.

Goals:

The goal of the Department of Drainage is to make improvements to the drainage system to prevent all property damage during a ten year storm rain event. The Department of Drainage shall continue to pursue its primary goal of improving the quality of life of Jefferson Parish's citizens. We shall accomplish this goal by diligently operating and maintaining the 157 pumps located throughout Jefferson Parish. We shall also continue to ensure that our 340 miles of drainage canals and 1465 miles of subsurface drain lines are maintained and are operating at optimum efficiency. We shall continue to pursue alternative funding sources for continuous improvements to the drainage system. We shall respond to the public promptly and professionally, and at all times in a courteous manner.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	295	295	295		295		295	
BEGINNING FUND BALANCE	\$ 24,053,526	\$ 12,498,431	\$ 23,131,550	\$ 25,606,799	\$ 23,131,550	85.1%	\$ 16,147,679	-30.2%
REVENUES								
Taxes	\$ 35,247,576	\$ 34,324,500	\$ 27,655,241	\$ 5,579,884	\$ 33,235,125	-3.2%	\$ 34,746,358	4.5%
Intergovernmental	685,212	587,990	605,124	(17,134)	587,990	0.0%	585,249	-0.5%
Interest Income	563,236	571,000	344,235	226,765	571,000	0.0%	509,000	-10.9%
Miscellaneous	264,029	86,800	82,442	4,358	86,800	0.0%	91,820	5.8%
TOTAL REVENUES	\$ 36,760,053	\$ 35,570,290	\$ 28,687,042	\$ 5,793,873	\$ 34,480,915	-3.1%	\$ 35,932,427	4.2%
EXPENDITURES								
Personnel Services	\$ 14,992,798	\$ 17,710,952	\$ 11,189,596	\$ 4,991,681	\$ 16,181,277	-8.6%	\$ 17,094,921	5.6%
Operating Expenses	17,408,056	22,746,488	14,768,090	9,088,023	23,856,113	4.9%	23,382,609	-2.0%
Capital Outlay	39,718	4,650	17,946	2,282	20,228	335.0%	-	-100.0%
Debt Services	241,457	244,662	236,161	8,501	244,662	0.0%	230,957	-5.6%
Other Financing Uses	5,000,000	-	-	1,162,506	1,162,506		-	-100.0%
TOTAL EXPENDITURES	\$ 37,682,029	\$ 40,706,752	\$ 26,211,793	\$ 15,252,993	\$ 41,464,786	1.9%	\$ 40,708,487	-1.8%
ENDING FUND BALANCE	\$ 23,131,550	\$ 7,361,969	\$ 25,606,799	\$ 16,147,679	\$ 16,147,679	119.3%	\$ 11,371,619	-29.6%
15% Reserve							4,902,304	
BALANCE AFTER RESERVE							6,469,315	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and increased 3.6% above the 2020 Amended budget. The increase is primarily due to budgetary reductions in 2020, as a result of COVID-19, in personnel costs as compared to the 2020 amended budget.

The major source of revenue for Consolidated Drainage District No. 2 is \$34.7 million of taxes collected from two sources:

- Property Taxes currently levied at 4.51 mills and projected to generate \$16.4 million
- Sales Tax from the 1/3 of 1/2 cent dedicated for the operation and maintenance of Parish drainage facilities and pump stations projected to generate \$14.3 million plus a \$4 million allocation from the 2/3 of 1/2 cent sales tax.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Pumping Capacity (CFS)	50,571	50,641	50,761
Canal Bank Repair & Reinforcement (acres)	97.78	60.00	60.00
Open Channel Maint/Repairs (CY)	44,238	20,000	20,000

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED DRAINAGE DISTRICT NO. 2

BUDGET #: 22320

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	3	2	2
Assistant Director	1	1	1
Clerk	1	1	1
College Intern	3	2	2
Custodian	0	1	1
Drainage Oper/Mtc Program Manager	3	3	3
Engineer	1	1	1
Engineer in Training	3	4	4
Engineer Inspector	2	2	2
Equipment Operator	37	38	38
Executive Assistant	1	1	1
Executive Operations Manager	1	0	0
Foreman	6	6	6
Laborer	75	75	75
Maintenance Foreman	6	6	6
Maintenance Supt.	8	8	8
Plant Maintenance Electrician	2	2	2
Public Works Business Manager	0	1	1
Public Works Business Manager Asst	0	1	1
Pump Station Maintenance Super	0	1	1
Pump Station Operator	71	69	69
Pump Station Superintendent	9	8	8
Resident Pump Station Operator	4	4	4
Secretary	1	1	1
Stationary Diesel Specialist	3	3	3
Tradeshelper	26	25	25
Truck Driver	16	16	16
Typist Clerk	10	11	11
Welder	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	295	295	295
TOTAL	<u>295</u>	<u>295</u>	<u>295</u>

JEFFERSON PARISH, LOUISIANA
CONSOLIDATED GARBAGE DISTRICT No. 1

BUDGET # : 22390
(PUBLIC WORKS FUNCTION)

MISSION/FUNCTION(S):

The purpose of this consolidation is to provide comprehensive solid waste management system to regulate the storage, collection, transportation, processing and disposal of solid waste in the areas previously known as Garbage Districts No. 1, 2 and 6.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	4	4	4		4		4	
BEGINNING FUND BALANCE	\$ 9,249,368	\$ 5,060,880	\$ 7,794,757	\$ 9,037,542	\$ 7,794,757	54.0%	\$ 7,692,484	-1.3%
REVENUES								
Taxes	\$ 10,520,811	\$ 10,474,139	\$ 10,670,576	\$ 55,163	\$ 10,725,739	2.4%	\$ 10,718,219	-0.1%
Intergovernmental	256,912	205,814	204,854	960	205,814	0.0%	204,854	-0.5%
Charges For Services	23,481,776	24,395,485	18,805,175	5,590,310	24,395,485	0.0%	23,898,240	-2.0%
Interest Income	183,909	175,000	129,442	45,558	175,000	0.0%	170,000	-2.9%
Miscellaneous	88,193	92,000	426,182	(334,182)	92,000	0.0%	460,000	400.0%
Other Financing Sources	1,500,000	-	-	-	-		-	
TOTAL REVENUES	\$ 36,031,601	\$ 35,342,438	\$ 30,236,229	\$ 5,357,809	\$ 35,594,038	0.7%	\$ 35,451,313	-0.4%
EXPENDITURES								
Personnel Services	\$ 230,631	\$ 320,287	\$ 179,504	\$ 135,443	\$ 314,947	-1.7%	\$ 328,319	4.2%
Operating Expenses	33,846,627	34,395,446	27,849,071	6,561,916	34,410,987	0.0%	37,067,288	7.7%
Capital Outlay	8,954	9,500	14,869	5,508	20,377	114.5%	26,600	30.5%
Other Financing Uses	3,400,000	950,000	950,000	-	950,000	0.0%	400,000	-57.9%
TOTAL EXPENDITURES	\$ 37,486,212	\$ 35,675,233	\$ 28,993,444	\$ 6,702,867	\$ 35,696,311	0.1%	\$ 37,822,207	6.0%
ENDING FUND BALANCE	\$ 7,794,757	\$ 4,728,085	\$ 9,037,542	\$ 7,692,484	\$ 7,692,484	62.7%	\$ 5,321,590	-30.8%
15% Reserve							5,112,932	
BALANCE AFTER RESERVE							208,658	

BUDGET HIGHLIGHTS:

The 2021 budget increased 6% above the 2020 Adopted budget and the 2020 Amended budget. The increase is primarily due to costs related to contracted garbage services provided and landfill disposal fees which are partially offset by a decrease in transfers to capital for storm debris pick-up and landfill post closure reserves.

The major source of revenue for Consolidated Garbage District No. 1 is \$34.6 million from two sources:

- Property Taxes currently levied at 3.75 mills and projected to generate \$10.6 million for operations.
- Services charges are projected to generate \$24 million for operations.

The 2021 budget includes two (2) Residential Household Hazardous Waste Collection Events: (1) on the Eastbank and (1) on the Westbank. These events in 2020 were successful as large amounts of material were collected at the drop-off locations.

Solid waste collection has been impacted significantly by the unforeseen impacts of COVID-19. We have been experiencing a higher volume of material at the curb which may necessitate expediting future improvements at the landfill and drop off sites. Capital improvements continue at the landfill with the installation of the High BTU landfill gas collection system and proceeding with the relocation of the Waggaman Canal in coordination with the Drainage department.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Municipal/Commercial Solid Waste (tons)	493,870	567,950	653,143
Waste Tires collected (tons)	14,455	15,000	16,000
Waste collected from Parish Facilities (tons)	250,960	288,604	331,895
Royalties collected from disposal operations	\$ 484,578	\$ 233,280	\$ 268,273
Royalties collected from Landfill gas	\$ 76,104	\$ 450,000	\$ 600,000
Household waste collected at bi-annual events	46	20	50

JEFFERSON PARISH, LOUISIANA

LANDFILL DIVISION

BUDGET # : 22390-3500

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Engineer	1	1	1
Environmental Quality Specialist	2	2	2
Landfill Engineer	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	4	4	4
TOTAL POSITIONS	<u>4</u>	<u>4</u>	<u>4</u>

JEFFERSON PARISH, LOUISIANA
ECONOMIC DEVELOPMENT

BUDGET #: 22520
(ECONOMIC REDEVELOPMENT FUNCTION)

MISSION/FUNCTION(S):

The Economic Development program was created to promote industry, trade, and commerce by providing economic and planning assistance to business enterprises. It now includes the Economic Incentive program which was created to attract new businesses to Jefferson Parish. Also, to help existing businesses expand and to provide film incentive rebates.

Goals:

To establish a Parishwide incentive that catalyzes significant economic impacts through assistance in business attraction and existing business expansion.

To attract film industry productions in Jefferson Parish in the form of rebates.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	1	1	1		1		1	
BEGINNING FUND BALANCE	\$ 1,209,613	\$ 1,474,373	\$ 1,626,327	\$ 2,184,148	\$ 1,626,327	10.3%	\$ 1,707,679	5.0%
REVENUES								
Taxes	\$ 1,328,777	\$ 1,320,784	\$ 1,349,988	\$ 5,596	\$ 1,355,584	2.6%	\$ 1,354,768	-0.1%
Interest Income	41,322	31,500	30,058	1,442	31,500	0.0%	20,000	-36.5%
TOTAL REVENUES	\$ 1,370,099	\$ 1,352,284	\$ 1,380,046	\$ 7,038	\$ 1,387,084	2.6%	\$ 1,374,768	-0.9%
EXPENDITURES								
Personnel Services	\$ 90,498	\$ 88,964	\$ 68,332	\$ 18,852	\$ 87,184	-2.0%	\$ 99,525	14.2%
Operating Expenses	862,887	516,548	103,893	464,655	568,548	10.1%	621,376	9.3%
Other Financing Uses	-	-	650,000	-	650,000		350,000	-46.2%
TOTAL EXPENDITURES	\$ 953,385	\$ 605,512	\$ 822,225	\$ 483,507	\$ 1,305,732	115.6%	\$ 1,070,901	-18.0%
ENDING FUND BALANCE	\$ 1,626,327	\$ 2,221,145	\$ 2,184,148	\$ 1,707,679	\$ 1,707,679	-23.1%	\$ 2,011,546	17.8%
15% Reserve							143,008	
BALANCE AFTER RESERVE							1,868,539	

BUDGET HIGHLIGHTS:

The main revenue source for this department is Property Taxes currently levied at .47 mills and projected to generate approximately \$1,350,000 for operations.

The 2020 Budget includes:	Amended 2020	Adopted 2021
British Airways-Risk Mitigation Costs(Reserved)	250,000	250,000
JEDCO Economic Development Assistance	90,000	90,000
Carnival Events	350,000	350,000
Lafreniere Park Sub Area Revitalization study	150,000	-
Harvey Revitalization study	150,000	-
Economic Incentive-Stewart Enterprises	50,000	250,000
Jefferson Chamber-Jeff Fest	300,000	-
Film Incentives	160,000	-

There are several pending film incentives totaling \$1,006,000 that are anticipated but not yet ready to be budgeted. The budget will be amended in the future should the pending incentives become approved and verified. In accordance with Section 2.886(f)(2) of the Code of Ordinances \$400,000 will be allocated for Council District Improvement Assistance funds.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Permits Issued	16	7	20
Production spend	\$ 14,250,100	\$ 9,500,000	\$ 20,000,000

JEFFERSON PARISH, LOUISIANA

ECONOMIC DEVELOPMENT/OFFICE OF FILM JEFFERSON

BUDGET # : 22520

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Mgmt Specialist	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	1	1	1
 TOTAL POSITIONS	 <u>1</u>	 <u>1</u>	 <u>1</u>

JEFFERSON PARISH, LOUISIANA
CRIMINAL JUSTICE

BUDGET # : 22530
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The Criminal Justice program was created to provide special services to and for citizens of Jefferson Parish, which services shall include but not be limited to providing, maintaining, administering and operating judicial services in the civil, juvenile and criminal justice system.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 153,130	\$ 162,324	\$ 184,413	\$ 260,430	\$ 184,413	13.6%	\$ 250,813	36.0%
REVENUES								
Taxes	\$ 4,381,564	\$ 4,354,906	\$ 4,449,549	\$ 21,757	\$ 4,471,306	2.7%	\$ 4,469,562	0.0%
Interest Income	5,609	7,000	35,956	(28,956)	7,000	0.0%	6,500	-7.1%
TOTAL REVENUES	\$ 4,387,173	\$ 4,361,906	\$ 4,485,505	\$ (7,199)	\$ 4,478,306	2.7%	\$ 4,476,062	-0.1%
EXPENDITURES								
Operating Expenses	197,584	107,081	104,663	2,418	107,081	0.0%	109,605	2.4%
Other Financing Uses	4,158,306	4,304,825	4,304,825	-	4,304,825	0.0%	4,516,457	4.9%
TOTAL EXPENDITURES	\$ 4,355,890	\$ 4,411,906	\$ 4,409,488	\$ 2,418	\$ 4,411,906	0.0%	\$ 4,626,062	4.9%
ENDING FUND BALANCE	\$ 184,413	\$ 112,324	\$ 260,430	\$ 250,813	\$ 250,813	123.3%	\$ 100,813	-59.8%
15% Reserve							29,638	
BALANCE AFTER RESERVE							71,175	

BUDGET HIGHLIGHTS:

The 2021 budget increased 4.9% above the 2020 Adopted budget and the 2020 Amended budget.

The main revenue source for this department is Property Taxes currently levied at 1.41 mills and projected to generate approximately \$4.4 million for operations.

	<u>2020</u>	<u>2021</u>
District Attorney	3,430,188	3,814,969
Constable & Justice of Peace	96,000	96,000
Juvenile Court-Process Servers	200,000	200,000
Major Crimes Task Force	90,000	90,000
District Courts - Computer Equipment	488,637	315,488

JEFFERSON PARISH, LOUISIANA
CULTURE AND PARKS
RE-CAP

BUDGET #: 22540
(CULTURE & RECREATION FUNCTION)

MISSION/FUNCTION(S):

The Culture and Parks program was created to provide special services to and for citizens of Jefferson Parish, which services shall include but not be limited to providing, maintaining, administering and operating parks and park and cultural facilities and programs.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 724,836	\$ 656,270	\$ 833,010	\$ 1,220,062	\$ 833,010	26.9%	\$ 852,507	2.3%
REVENUES								
Taxes	\$ 3,155,945	\$ 3,118,622	\$ 3,137,787	\$ 64,135	\$ 3,201,922	2.7%	\$ 3,191,494	-0.3%
Interest Income	24,283	22,000	27,758	(5,758)	22,000	0.0%	24,000	9.1%
Other Financing Sources	-	139,363	139,363	-	139,363	0.0%	-	-100.0%
TOTAL REVENUES	\$ 3,180,229	\$ 3,279,985	\$ 3,304,908	\$ 58,377	\$ 3,363,285	2.5%	\$ 3,215,494	-4.4%
EXPENDITURES								
Operating Expenses	\$ 921,400	\$ 1,072,053	\$ 706,638	\$ 425,932	\$ 1,132,570	5.6%	\$ 1,225,764	8.2%
Capital Outlay	2,070	-	-	-	-		-	
Other Financing Uses	2,148,584	2,082,922	2,211,218	-	2,211,218	6.2%	2,135,352	-3.4%
TOTAL EXPENDITURES	\$ 3,072,054	\$ 3,154,975	\$ 2,917,856	\$ 425,932	\$ 3,343,788	6.0%	\$ 3,361,116	0.5%
ENDING FUND BALANCE	\$ 833,010	\$ 781,280	\$ 1,220,062	\$ 852,507	\$ 852,507	9.1%	\$ 706,885	-17.1%
15% Reserve							138,520	
BALANCE AFTER RESERVE							568,365	

BUDGET HIGHLIGHTS:

The 2021 budget increased 6.5% above the 2020 Adopted budget and remains consistent with the 2020 Amended budget. The increase is primarily due to an increase in operating contract costs in the Culture portion of the fund.

The main revenue source for this department is Property Taxes currently levied at .94 mill and projected to generate approximately \$3.2 million for operations. This millage proceeds are divided equally between Culture and Park functions.

JEFFERSON PARISH, LOUISIANA
CULTURE

BUDGET #: 22540-3554
(CULTURE & RECREATION FUNCTION)

MISSION/FUNCTION(S):

Jefferson Performing Arts Theater strives to present the best possible entertainment through the nurturing of talent, production companies and musicians to produce a program of musical theater, drama, comedy, opera, operetta, dance, children's theater, concerts and other entertaining events for the enjoyment of the citizens of Jefferson Parish and the surrounding metropolitan areas.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 685,720	\$ 603,263	\$ 803,141	\$ 1,157,277	\$ 803,141	33.1%	\$ 788,386	-1.8%
REVENUES								
Taxes	\$ 1,630,363	\$ 1,604,311	\$ 1,588,571	\$ 57,390	\$ 1,645,961	2.6%	\$ 1,635,747	-0.6%
Interest Income	12,142	10,750	13,879	(3,129)	10,750	0.0%	12,000	11.6%
TOTAL REVENUES	\$ 1,642,505	\$ 1,615,061	\$ 1,602,450	\$ 54,261	\$ 1,656,711	2.6%	\$ 1,647,747	-0.5%
EXPENDITURES								
Operating Expenses	\$ 905,237	\$ 1,054,488	\$ 631,853	\$ 423,152	\$ 1,055,005	0.0%	\$ 1,210,517	14.7%
Capital Outlay	2,070	-	-	-	-		-	
Other Financing Uses	617,777	616,461	616,461	-	616,461	0.0%	617,676	0.2%
TOTAL EXPENDITURES	\$ 1,525,084	\$ 1,670,949	\$ 1,248,314	\$ 423,152	\$ 1,671,466	0.0%	\$ 1,828,193	9.4%
ENDING FUND BALANCE	\$ 803,141	\$ 547,375	\$ 1,157,277	\$ 788,386	\$ 788,386	44.0%	\$ 607,940	-22.9%
15% Reserve							136,096	
BALANCE AFTER RESERVE							471,844	

BUDGET HIGHLIGHTS:

The 2021 budget increased 9.4% above the 2020 Adopted budget and the 2020 Amended budget. The increase is primarily due to an increase in operating contract costs for the Jefferson Performing Arts Center. The budget includes high interior and exterior lighting upgrades, installing solar powered parking lot lights for patron safety after evening performances, exterior improvements to the facility entrance to allow for foul weather comfort while patrons stand in line and a new exterior stage venue for outdoor concerts.

The \$616,461 in other financing uses is a transfer to the debt service fund for payment of the debt associated with the construction of the facility.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
No. of tickets sold	23,537	6,022	17,000
No. of Events	92	28	76
Actual Attendance	52,737	10,415	30,000

JEFFERSON PARISH, LOUISIANA
PARKS

BUDGET # : 22540-3555
(CULTURE & RECREATION FUNCTION)

MISSION/FUNCTION(S):

The Culture and Parks program was created to provide special services to and for citizens of Jefferson Parish, which services shall include but not be limited to providing, maintaining, administering and operating parks and park and cultural facilities and programs.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 39,116	\$ 53,007	\$ 29,869	\$ 62,785	\$ 29,869	-43.7%	\$ 64,121	114.7%
REVENUES								
Taxes	\$ 1,525,582	\$ 1,514,311	\$ 1,549,216	\$ 6,745	\$ 1,555,961	2.8%	\$ 1,555,747	0.0%
Interest Income	12,142	11,250	13,879	(2,629)	11,250	0.0%	12,000	6.7%
Other Financing Sources	-	139,363	139,363	-	139,363	0.0%	-	-100.0%
TOTAL REVENUES	\$ 1,537,724	\$ 1,664,924	\$ 1,702,458	\$ 4,116	\$ 1,706,574	2.5%	\$ 1,567,747	-8.1%
EXPENDITURES								
Operating Expenses	\$ 16,163	\$ 17,565	\$ 74,785	\$ 2,780	\$ 77,565	341.6%	\$ 15,247	-80.3%
Other Financing Uses	1,530,807	1,466,461	1,594,757	-	1,594,757	8.7%	1,517,676	-4.8%
TOTAL EXPENDITURES	\$ 1,546,970	\$ 1,484,026	\$ 1,669,542	\$ 2,780	\$ 1,672,322	12.7%	\$ 1,532,923	-8.3%
ENDING FUND BALANCE	\$ 29,869	\$ 233,905	\$ 62,785	\$ 64,121	\$ 64,121	-72.6%	\$ 98,945	54.3%
15% Reserve							2,424	
BALANCE AFTER RESERVE							96,521	

BUDGET HIGHLIGHTS:

The 2021 budget increased 3.3% above the 2020 Adopted budget and decreased 8.3% below the 2020 Amended budget. The increase is primarily due to the one-time transfers to the capital projects fund.

The 2021 Parks Function includes \$1,517,676 of transfers as noted below:

LCDA Debt Service	\$ 617,676
East Bank Park Improvements	\$ 400,000
West Bank Park Improvements	\$ 500,000

JEFFERSON PARISH, LOUISIANA

SENIOR SERVICES

BUDGET #: 22560
(HEALTH & WELFARE FUNCTION)

MISSION/FUNCTION(S):

Jefferson Parish Office of Senior Citizens' Services vision is dedicated to enhance life quality, independence, health, and dignity of the elder population by managing and increasing community based elder programs in unincorporated Jefferson Parish East and West Bank including the Town of Jean Lafitte.

1. Identify, prioritize, and enhance programs and services available to approximately 86K senior population in Jefferson Parish unincorporated East and West Bank including the Town of Jean Lafitte
2. Source of revenue is millage. The millage renewal election is held every 10 years.
3. Liaison to governmental agencies, public requests, and business communities ensuring the needs for the elderly is met
4. Manages millage funds with an emphasis on increasing the number and quality of activities offered at Bridge City, Estelle, Jefferson, Lafitte, Marrero, and Metairie Senior Centers. This funding provides activities included, but not limited to social, recreational, and cultural activities such as exercise, wellness, computer, arts, dance, and day trips to special events.
5. Coordinates the Senior Citizen Exposition, Dance Gala, and Bean Bag Baseball tournament
6. The Office of Senior Citizens' Services allocates a portion of millage to the Greater New Orleans Senior Olympic Games

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	1	1	2		2		2	
BEGINNING FUND BALANCE	\$ 445,264	\$ 529,136	\$ 638,330	\$ 1,236,740	\$ 638,330	20.6%	\$ 606,785	-4.9%
REVENUES								
Taxes	\$ 1,329,589	\$ 1,321,284	\$ 1,350,553	\$ 5,531	\$ 1,356,084	2.6%	\$ 1,354,768	-0.1%
Interest Income	22,200	18,000	15,997	2,003	18,000	0.0%	18,000	0.0%
TOTAL REVENUES	\$ 1,351,788	\$ 1,339,284	\$ 1,366,550	\$ 7,534	\$ 1,374,084	2.6%	\$ 1,372,768	-0.1%
EXPENDITURES								
Personnel Services	\$ 78,515	\$ 84,170	\$ 141,067	\$ 47,171	\$ 188,238	123.6%	\$ 205,799	9.3%
Operating Expenses	1,043,594	1,175,246	618,337	555,666	1,174,003	-0.1%	1,175,473	0.1%
Capital Outlay	1,233	-	1,386	2	1,388		-	-100.0%
Other Financing Uses	35,381	42,000	7,350	34,650	42,000	0.0%	42,000	0.0%
TOTAL EXPENDITURES	\$ 1,158,722	\$ 1,301,416	\$ 768,140	\$ 637,489	\$ 1,405,629	8.0%	\$ 1,423,272	1.3%
ENDING FUND BALANCE	\$ 638,330	\$ 567,004	\$ 1,236,740	\$ 606,785	\$ 606,785	7.0%	\$ 556,281	-8.3%
15% Reserve							168,501	
BALANCE AFTER RESERVE							387,780	

BUDGET HIGHLIGHTS:

The 2021 budget increased 9.4% above the 2020 Adopted budget and 1.3% above the 2020 Amended budget. The increase is due to the addition of the Senior Services Coordinator position.

The main revenue source for this department is Property Taxes currently levied at .47 mills and is projected to generate approximately \$1.3 million for operations.

Grant match for Retired Senior Volunteer Program (RSVP) \$35,000.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Senior Centers serviced	6	6	6
Senior Center field trips	900	225	900
Meals on Wheels program (deliveries)	66,614	67,302	66,250

JEFFERSON PARISH, LOUISIANA

SENIOR SERVICES

BUDGET # : 22560

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Senior Services Coordinator	0	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	1	2	2
TOTAL POSITIONS	<u>1</u>	<u>2</u>	<u>2</u>

JEFFERSON PARISH, LOUISIANA
TERRYTOWN REDEVELOPMENT AND RESTORATION DISTRICT

BUDGET # : 22570
(ECONOMIC REDEVELOPMENT FUNCTION)

MISSION/FUNCTION(S):

The District is comprised of the Taxing Area commonly known as Oakwood Shopping Center and having the following boundaries:
The Westbank Expressway, Terry Parkway, Wright Avenue, Hector Avenue and Whitney Avenue.

It's function is to provide funding to the District resulting in economic development, the maintenance of existing jobs, or will achieve other economic goals that will benefit the parish of Jefferson.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 2,996,720	\$ 3,182,045	\$ 3,265,625	\$ 3,049,779	\$ 3,265,625	2.6%	\$ 3,264,539	0.0%
REVENUES								
Taxes	\$ 245,160	\$ 198,968	\$ -	\$ 198,968	\$ 198,968	0.0%	\$ 227,999	14.6%
Interest Income	60,401	50,000	34,198	15,802	50,000	0.0%	50,000	0.0%
TOTAL REVENUES	\$ 305,562	\$ 248,968	\$ 34,198	\$ 214,770	\$ 248,968	0.0%	\$ 277,999	11.7%
EXPENDITURES								
Operating Expenses	\$ 36,657	\$ 54	\$ 250,044	\$ 10	\$ 250,054	462963.0%	\$ 896	-99.6%
TOTAL EXPENDITURES	\$ 36,657	\$ 54	\$ 250,044	\$ 10	\$ 250,054	462963.0%	\$ 896	-99.6%
ENDING FUND BALANCE	\$ 3,265,625	\$ 3,430,959	\$ 3,049,779	\$ 3,264,539	\$ 3,264,539	-4.9%	\$ 3,541,642	8.5%
15% Reserve							5,499	
BALANCE AFTER RESERVE							3,536,143	

BUDGET HIGHLIGHTS:

The Terrytown Redevelopment District was established by Ordinance# 23177 in November 2007. Sales Tax revenue is based on projected excess sales taxes generated within the District over the established baseline of \$211,898.

JEFFERSON PARISH, LOUISIANA
METAIRIE CBD ECONOMIC DEVELOPMENT DISTRICT

BUDGET # : 22580
(ECONOMIC REDEVELOPMENT FUNCTION)

MISSION/FUNCTION(S):

The District is comprised of the Taxing Area commonly known as Metairie Central Business District (CBD) Economic Development District No. 1 with described boundaries: The unincorporated property in Jefferson Parish bounded by Causeway Boulevard, West Esplanade Avenue, Division Street, and Veterans Boulevard.

It's function is to provide funding to the District resulting in economic development, the maintenance of existing jobs, or will achieve other economic goals that will benefit the parish of Jefferson.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 602,264	\$ 578,604	\$ 564,532	\$ 457,008	\$ 564,532	-2.4%	\$ 534,348	-5.3%
REVENUES								
Taxes	\$ 155,801	\$ 167,358	\$ 39,574	\$ 127,784	\$ 167,358	0.0%	\$ 144,895	-13.4%
Interest Income	11,368	6,000	5,854	146	6,000	0.0%	6,000	0.0%
TOTAL REVENUES	\$ 167,169	\$ 173,358	\$ 45,428	\$ 127,930	\$ 173,358	0.0%	\$ 150,895	-13.0%
EXPENDITURES								
Operating Expenses	\$ 204,900	\$ 203,542	\$ 152,952	\$ 50,590	\$ 203,542		\$ 5,049	
TOTAL EXPENDITURES	\$ 204,900	\$ 203,542	\$ 152,952	\$ 50,590	\$ 203,542	0.0%	\$ 5,049	-97.5%
ENDING FUND BALANCE	\$ 564,532	\$ 548,420	\$ 457,008	\$ 534,348	\$ 534,348	-2.6%	\$ 680,194	27.3%
15% Reserve							30,735	
BALANCE AFTER RESERVE							\$ 649,459	

BUDGET HIGHLIGHTS:

The Metairie CBD Economic Development District was established by Ordinance No. 23507 in March, 2009. Sales Tax revenues is based on projected excess Sales Tax generated within the District over the established baseline of \$0.

JEFFERSON PARISH, LOUISIANA
CHURCHILL ECONOMIC DISTRICT

BUDGET # : 22590
(ECONOMIC REDEVELOPMENT FUNCTION)

MISSION/FUNCTION(S):

The District is comprised of the Taxing Area commonly known as Churchill Economic Development District with a mission to increase economic development in the district.

It's function is to provide funding to the District resulting in economic development and infrastructure improvements as determined by the district.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 163,826	\$ 185,376	\$ 167,100	\$ 168,969	\$ 167,100	-9.9%	\$ 189,450	13.4%
REVENUES								
Taxes	\$ -	\$ 20,063	-	\$ 20,363	\$ 20,363	1.5%	\$ -	-100.0%
Interest Income	3,288	2,000	1,880	120	2,000	0.0%	1,500	-25.0%
Miscellaneous	-	-	-	-	-		-	
TOTAL REVENUES	\$ 3,288	\$ 22,063	\$ 1,880	\$ 20,483	\$ 22,363	1.4%	\$ 1,500	-93.3%
EXPENDITURES								
Operating Expenses	\$ 13	\$ 13	\$ 11	\$ 2	\$ 13	0.0%	\$ 18	38.5%
TOTAL EXPENDITURES	\$ 13	\$ 13	\$ 11	\$ 2	\$ 13	0.0%	\$ 18	38.5%
ENDING FUND BALANCE	\$ 167,100	\$ 207,426	\$ 168,969	\$ 189,450	\$ 189,450	-8.7%	\$ 190,932	0.8%
15% Reserve							2	
BALANCE AFTER RESERVE							\$ 190,930	

BUDGET HIGHLIGHTS:

The Churchill Economic Development District was established by Ordinance No. 23179 in August, 2011. Sales Tax revenues is based on projected sales tax collected in that district using fiscal year ended in 2006 amount of \$80,484.75

JEFFERSON PARISH, LOUISIANA
INSPECTOR GENERAL

BUDGET #: 22600
(PUBLIC SAFETY)

MISSION/FUNCTION(S):

The mission of the Inspector General is to provide a full-time program of investigation, audit, inspections and performance review of parish government operations to assist in improving operations and deterring and identifying, fraud, waste, abuse and illegal acts.

Function:

- ☐ Prevent fraud by examination, investigation, audit, detection and elimination in the operation of the organization government.
- ☐ Prosecute fraud, corruption, waste, mismanagement, or misconduct in the operation of the organization government.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	11	10	10		10		10	
BEGINNING FUND BALANCE	\$ 1,266,313	\$ 1,054,613	\$ 1,223,283	\$ 1,525,293	\$ 1,223,283	16.0%	\$ 1,096,442	-10.4%
REVENUES								
Taxes	\$ 1,304,036	\$ 1,291,114	\$ 1,326,819	\$ (35,705)	\$ 1,291,114	0.0%	\$ 1,330,327	3.0%
Interest	35,849	30,000	21,179	8,821	30,000	0.0%	30,000	0.0%
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ 1,339,885	\$ 1,321,114	\$ 1,347,998	\$ (26,884)	\$ 1,321,114	0.0%	\$ 1,360,327	3.0%
EXPENDITURES								
Personnel Services	\$ 1,085,437	\$ 1,145,830	\$ 840,026	\$ 295,124	\$ 1,135,150	-0.9%	\$ 1,219,053	7.4%
Operating Expenses	293,465	298,791	194,862	101,505	296,367	-0.8%	312,981	5.6%
Capital Outlay	4,012	9,000	11,100	5,338	16,438	82.6%	10,000	-39.2%
TOTAL EXPENDITURES	\$ 1,382,914	\$ 1,453,621	\$ 1,045,988	\$ 401,967	\$ 1,447,955	-0.4%	\$ 1,542,034	6.5%
ENDING FUND BALANCE	\$ 1,223,283	\$ 922,106	\$ 1,525,293	\$ 1,096,442	\$ 1,096,442	18.9%	\$ 914,735	-16.6%
15% Reserve							207,437	
BALANCE AFTER RESERVE							\$ 707,298	

BUDGET HIGHLIGHTS:

The Inspector General Office was established by Ordinance No. 23989 in April, 2011.

The 2021 budget increased 6.1% above the 2020 Adopted budget and increased 6.5% below the 2020 Amended budget.

The main revenue source for this department is Property Taxes currently levied at .47 mills and projected to generate approximately \$1.3 million for operations.

JEFFERSON PARISH, LOUISIANA
INSPECTOR GENERAL

BUDGET # : 22600

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Inspector General	1	1	1
UNCLASSIFIED SERVICE:			
FULL TIME:			
Administrative Aide	1	1	1
1st Assistant IG	1	1	1
Data Analyst-IT Specialist	1	1	1
Deputy IG	2	2	2
OIG Auditor	2	2	2
OIG Special Agent	2	2	2
TOTAL FULL TIME	10	10	10
TOTAL POSITIONS	<u>10</u>	<u>10</u>	<u>10</u>

JEFFERSON PARISH, LOUISIANA
OFF DUTY WITNESS FUND

BUDGET #: 22610
(PUBLIC SAFETY)

MISSION/FUNCTION(S):

The Off Duty Witness Fund accounts for fees collected under Louisiana Revised Statute 15:255 as court costs on each case in which there is a plea of guilty or in which there is a conviction to defray the costs to off-duty police officers for their attendance in court.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 3,556,068	\$ 3,681,840	\$ 3,785,545	\$ 3,725,976	\$ 3,785,545	2.8%	\$ 3,592,768	-5.1%
REVENUES								
Fines & Forfeitures	\$ 444,954	\$ 433,600	\$ 200,393	\$ 233,207	\$ 433,600	0.0%	\$ 236,800	-45.4%
Interest	73,201	53,000	42,682	10,318	53,000	0.0%	60,000	13.2%
TOTAL REVENUES	\$ 518,155	\$ 486,600	\$ 243,075	\$ 243,525	\$ 486,600	0.0%	\$ 296,800	-39.0%
EXPENDITURES								
Personnel Services	\$ 282,350	\$ 326,506	\$ 124,150	\$ 202,356	\$ 326,506	0.0%	\$ 321,300	-1.6%
Operating Expenses	6,328	179,524	5,147	174,377	179,524	0.0%	34,088	-81.0%
Other Financing Uses	-	173,347	173,347	-	173,347	0.0%	26,665	-84.6%
TOTAL EXPENDITURES	\$ 288,678	\$ 679,377	\$ 302,644	\$ 376,733	\$ 679,377	0.0%	\$ 382,053	-43.8%
ENDING FUND BALANCE	\$ 3,785,545	\$ 3,489,063	\$ 3,725,976	\$ 3,592,768	\$ 3,592,768	3.0%	\$ 3,507,515	-2.4%
Mandated Reserve LA R.S. 15:255 (V)							1,500,000	
BALANCE AFTER RESERVE							\$ 2,007,515	

BUDGET HIGHLIGHTS:

The 2021 budget decreased 43.8% below the 2020 Adopted budget and the 2020 Amended budget. The decrease is due to the decline in available surplus funds to disburse in accordance with LA R.S. 15:255(V). Annually, the surplus funds are distributed fifty percent to the Jefferson Parish Sheriffs Office and fifty percent is transferred to the 24th Court Commissioners fund (fund 22190).

The main revenue source for this fund is a fee attached to fines which is projected to generate \$236,000 in 2021.

JEFFERSON PARISH, LOUISIANA
JEFFERSON HIGHWAY ECONOMIC DEVELOPMENT DISTRICT

BUDGET # : 22630
(ECONOMIC REDEVELOPMENT FUNCTION)

MISSION/FUNCTION(S):

The Jefferson Highway Economic Development District ("District") is comprised of the area having the following geographical boundaries as follows:

Beginning at the point on the bank of the Mississippi River located at the intersection of River Road and the Jefferson Parish Line; then north along the parish line to the intersection of the parish line and the Earhart Expressway; then west along the Earhart Expressway to the intersection of North Causeway Boulevard and the Earhart Expressway; then south along the North Causeway Boulevard to the point on the bank of the Mississippi River located at the intersection of North Causeway Boulevard and River Road; then east along the bank of the Mississippi River to the point of beginning.

Its mission is to increase economic development in the District including through the two pronged "Project" as described in Ordinance No. 25143. The first prong, the "Expansion Project", undertaken by Ochsner Medical Center includes, among other items, mixed use commercial, retail, and a diverse group of short and long-term housing and residential development units; the development of a new acute inpatient rehabilitation hospital; an outpatient physical and occupational therapy clinic; the addition of 7 floors to the current 8 story West Ochsner Tower building; and, a new imaging center. The second prong, "Public Infrastructure Improvements", includes a leveraging of the Expansion Project, to provide significant public infrastructure improvements including, but not limited to, acquisition, development, improvement, and maintenance of streets, sidewalks, sewer and drainage improvements, lighting, traffic signals, landscaping, public transportation improvements, as well as other items.

Its function is to provide Tax Incremental Funding ("TIF") to the District through the existing sales and use tax of one-half of one percent (0.50%) levied in the District which exceeds the designated sales tax revenues that were collected in the District in the year immediately prior to the year in which the District was established. The District was established in 2016. The sales tax collections for 2015, referred to as the baseline, were \$1,736,136. See La. R.S.:33:9038.31 through 9038.42, and specifically La. R.S. 33:9038.34.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 141,327	\$ 142,244	\$ 141,327		\$ 141,327	0.0%
REVENUES								
Taxes	\$ 141,327	\$ -	\$ -	\$ -	\$ -		\$ 131,434	
Interest Income	-	-	917	(917)	-		200	
TOTAL REVENUES	\$ 141,327	\$ -	\$ 917	\$ (917)	\$ -		\$ 131,634	
EXPENDITURES								
Operating Expenses	\$ -	\$ -	\$ -	-	\$ -		\$ -	
Capital Outlay	-	-	-	-	-		-	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
ENDING FUND BALANCE	\$ 141,327	\$ -	\$ 142,244	\$ 141,327	\$ 141,327		\$ 272,961	93.1%
15% Reserve							-	
BALANCE AFTER RESERVE							\$ 272,961	

BUDGET HIGHLIGHTS:

The Jefferson Highway Economic Development District was established by Ordinance No. 25143 in April, 2016. The Taxes, noted under Revenues, is based on projected sales tax collections in the District exceeding the baseline amount of \$1,736,136.

JEFFERSON PARISH, LOUISIANA
PUBLIC EDUCATION AND GOVERNMENT PROGRAMMING

BUDGET # : 22650
(HEALTH & WELFARE)

MISSION/FUNCTION(S):

The Jefferson Parish Public Information Office strives daily to serve as a comprehensive information resource for citizens and visitors of Jefferson Parish to provide helpful information to the public about services and programs their government offers in order to assist in improving their quality of life.

Jefferson Parish's Government Access television production which includes live streaming capability on the Parish website is an important and invaluable arm of distributing information to citizens via the Public Information Office.

Function:

The Jefferson Parish Public Information Office is a comprehensive information resource for citizens and visitors of Jefferson Parish where to provide helpful information to the public is the mission and goal.

The Public Information Office distributes important notifications and news releases to the public and to media agencies, as well as provides media and public relations for local, national, and international media inquiries, in addition to managing the production and broadcast of Parish government access television. The Public Information Office also provides planning and research for special events, production of the Progressive Jefferson informational brochure (water bill inserts), and community and emergency bulletins of parish events, programs, services, departments, and agencies. The Public Information Office also produces Certificates of Merit and Proclamations and manages the homepage content of the Parish website, jeffparish.net

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 3,432,347	\$ 3,707,724	\$ 3,795,598	\$ 4,041,435	\$ 3,795,598	2.4%	\$ 4,089,110	7.7%
REVENUES								
Taxes	\$ 500,951	\$ 505,000	\$ 319,460	\$ 185,540	\$ 505,000	0.0%	\$ 500,000	-1.0%
Interest Income	70,669	55,000	43,292	11,708	55,000	0.0%	65,000	18.2%
TOTAL REVENUES	\$ 571,620	\$ 560,000	\$ 362,752	\$ 197,248	\$ 560,000	0.0%	\$ 565,000	0.9%
EXPENDITURES								
Operating Expenses	\$ 102,224	\$ 106,296	\$ 96,335	21,961	\$ 118,296	11.3%	\$ 134,756	13.9%
Capital Outlay	106,144	160,000	20,580	127,612	148,192	-7.4%	159,501	7.6%
TOTAL EXPENDITURES	\$ 208,369	\$ 266,296	\$ 116,915	\$ 149,573	\$ 266,488	0.1%	\$ 294,257	10.4%
ENDING FUND BALANCE	\$ 3,795,598	\$ 4,001,428	\$ 4,041,435	\$ 4,089,110	\$ 4,089,110	2.2%	\$ 4,359,853	6.6%
15% Reserve							31,255	
BALANCE AFTER RESERVE							4,328,598	

BUDGET HIGHLIGHTS:

The 2021 budget increased 10.5% above the 2020 Adopted budget and 10.4% above the 2020 Amended budget. The increase is due to additional conferencing capabilities to facilitate social distancing and broadcast monitoring software to gage effectiveness.

The main revenue source for this department is .5% of Franchise fees and projected to generate approximately \$.5M for operations.

Capital outlay includes funding field cameras, computer equipment, studio upgrades and a vehicle.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Billboards	149	150	175
Council meetings	18	19	18
Other Productions	29	35	40

JEFFERSON PARISH, LOUISIANA
CD BP SETTLEMENT FUND

BUDGET # : 23010
(COUNCIL DISTRICT IMPROVEMENT/ASSISTANCE)

MISSION/FUNCTION(S):

The parish received a one-time settlement following the BP Oil Spill in 2010. These funds are allocated to the five Council Districts in accordance with Sec. 2-886(e) of the Code of Ordinances. The revenues received can be expended for any lawful government purpose.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited N/A	2020 Adopted Budget N/A	2020 YTD Actual N/A	Estimated Remaining for 2020	2020 Amended Budget N/A	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget N/A	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 11,834,119	\$ 10,199,769	\$ 4,786,210	\$ 5,740,133	\$ 4,786,210	-53.1%	\$ 5,784,396	20.9%
REVENUES								
Interest	\$ 214,247	\$ 175,000	\$ 53,606	\$ 121,394	\$ 175,000	0.0%	\$ 88,000	-49.7%
Other Financing Sources	10,000	-	2,158,698	-	2,158,698		-	-100.0%
TOTAL REVENUES	\$ 224,247	\$ 175,000	\$ 2,212,304	\$ 121,394	\$ 2,333,698	1233.5%	\$ 88,000	-96.2%
EXPENDITURES								
Operating Expenses	\$ 832,552	\$ 39,148	\$ 290,788	129,098	\$ 419,886	972.6%	\$ -	-100.0%
Other Financing Uses	6,439,605	-	967,593	(51,967)	915,626		97,980	-89.3%
TOTAL EXPENDITURES	\$ 7,272,157	\$ 39,148	\$ 1,258,381	\$ 77,131	\$ 1,335,512	3311.4%	\$ 97,980	-92.7%
ENDING FUND BALANCE	\$ 4,786,210	\$ 10,335,621	\$ 5,740,133	\$ 5,784,396	\$ 5,784,396	-44.0%	\$ 5,774,416	-0.2%

BUDGET HIGHLIGHTS:

Expenditures will be determined by the Council during the course of the year.

Jefferson Parish

Enterprise Funds





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ENTERPRISE FUNDS

53000

Consolidated Sewerage District No. 1 accounts for the provision of sewer services and sewerage treatment services to the residents of the Parish. All activities accounted for in this fund which are necessary to provide such services include, but are not limited to administration, operations, maintenance, and billing and collections of a sewer user fee.

53010

Consolidated Waterworks District No. 1 accounts for the provision of water services to the residents of the Parish. Waterworks District No. 1 of the Town of Grand Isle was consolidated as a sub-district of Consolidated Waterworks District No. 1 effective July 13, 2005. All activities are accounted for in this fund which is necessary to provide such services, including but not limited to administration, operations, maintenance, and billing and collections of a water user fee.

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED SEWERAGE DISTRICT NO. 1

BUDGET # : 53000
(ENTERPRISE FUNDS)

MISSION/FUNCTION(S):

The mission of the Department of Sewerage is to serve the citizens of Jefferson Parish by providing effective wastewater conveyance, treatment, and disposal while protecting public health and the environment.

Function:

☐ To collect, treat and discharge the nearly 57 million gallons of wastewater per day that is generated within Jefferson Parish.

Goals:

☐ To meet or exceed all Federal, State and Local requirements in providing efficient and reliable sewerage collection, treatment, and disposal.
☐ To provide the community with polite, professional and effective customer service.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	201	201	201		201		201	
BEGINNING FUND BALANCE	\$ 11,178,206	\$ 7,033,706	\$ 10,195,614	\$ 11,117,102	\$ 10,195,614	45.0%	\$ 8,845,894	-13.2%
REVENUES								
Taxes	\$ 9,496,562	\$ 9,454,772	\$ 9,649,517	\$ 49,155	\$ 9,698,672	2.6%	\$ 13,694,414	41.2%
Intergovernmental	1,144,319	493,763	4,274,160	14,167,413	18,441,573	3634.9%	491,461	-97.3%
Charges For Services	25,213,682	26,143,685	20,180,297	5,963,388	26,143,685	0.0%	25,496,686	-2.5%
Interest Income	157,498	175,000	99,875	75,125	175,000	0.0%	130,000	-25.7%
Miscellaneous	929,621	50,000	83,814	(33,814)	50,000	0.0%	55,000	10.0%
Other Financing Sources	1,255,100	-	-	2,000,000	2,000,000		-	-100.0%
TOTAL REVENUES	\$ 38,196,783	\$ 36,317,220	\$ 34,287,663	\$ 22,221,267	\$ 56,508,930	55.6%	\$ 39,867,561	-29.4%
EXPENDITURES								
Personnel Services	\$ 12,984,261	\$ 14,346,082	\$ 9,748,293	\$ 3,783,903	\$ 13,532,196	-5.7%	\$ 14,150,968	4.6%
Operating Expenses	22,344,765	20,666,695	18,841,067	5,026,112	23,867,179	15.5%	23,711,185	-0.7%
Capital Outlay	53,726	25,200	22,201	11,246	33,447	32.7%	37,700	12.7%
Debt Services	2,395,667	3,404,979	2,478,017	1	2,478,018	-27.2%	3,428,122	38.3%
Other Financing Uses	1,400,956	-	2,276,597	15,671,213	17,947,810		-	-100.0%
TOTAL EXPENDITURES	\$ 39,179,375	\$ 38,442,956	\$ 33,366,175	\$ 24,492,475	\$ 57,858,650	50.5%	\$ 41,327,975	-28.6%
ENDING FUND BALANCE	\$ 10,195,614	\$ 4,907,970	\$ 11,117,102	\$ 8,845,894	\$ 8,845,894	80.2%	\$ 7,385,480	-16.5%
15% Reserve							5,666,763	
BALANCE AFTER RESERVE							1,718,717	

BUDGET HIGHLIGHTS:

The 2021 budget increased 7.5% above the 2020 Adopted budget and decreased 28.6% below the 2020 Amended budget. The decrease is due to less in Other Financing Uses from loan proceeds transferred to the Sewer Capital Improvement Program.

There are two major sources of revenue for the Consolidated Sewerage District: property taxes currently levied at 3.36 mills projected to generate \$9.6 million and service charges based on usage and service locations projected to generate \$25.5 million for operations.

The 2020 amended budget includes loan proceeds from Louisiana Department of Environmental Quality (LDEQ) and Louisiana Department of Natural Resources (LDNR) that were transferred to capital projects.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Lines Division work orders	14,769	14,000	14,000
Lift Station work orders	4,082	4,100	4,100
Wastewater processed at plant (Billion Gallons)	18.6	17	18

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED SEWERAGE DISTRICT #1

BUDGET #: 53000

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	2	1	1
Assistant Director	1	1	1
Data Entry Operator	1	1	1
Dispatcher	4	4	4
Engineer	1	1	1
Equipment Operator	24	24	24
Executive Superintendent	1	0	0
Foreman	2	2	2
General Superintendent	3	3	3
GIS Operator	1	1	1
Laborer	26	26	26
Line Repair Superintendent	6	6	6
Payroll Clerk	1	1	1
Plant Maintenance Electrician	9	9	9
Public Works Business Manager	0	1	1
Public Works Business Manager Asst.	0	1	1
Public Works Project Coor	1	1	1
Pump Equipment Mechanic	15	15	15
Secretary	1	1	1
Sewer Lift Station Inspector	20	20	20
Sewer Lift Station Superintendent	2	2	2
Sewer Machinist	1	1	1
Sewer Maintenance Foreman	11	11	11
Sewer Maintenance Superintendent	4	4	4
Sewerage Operation/Maint. Program Mgr	1	2	2
Sewer Treatment Plant Operator	22	22	22
Sewer Treatment Plant Supt	3	3	3
Shop Carpenter	1	1	1
Sewerage Training/Chem Addition Spec	1	1	1
Tradeshelper	18	18	18
Truck Driver	7	7	7
Typist Clerk	6	6	6
Welder	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	200	201	201
PART TIME:			
Technical Engineer (College Intern)	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL PART TIME	1	0	0
TOTAL POSITIONS	<u>201</u>	<u>201</u>	<u>201</u>

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED WATERWORKS DISTRICT #1

BUDGET # : 53010
(ENTERPRISE FUNDS)

MISSION/FUNCTION(S):

The mission of Jefferson Parish Water Department is to consistently, and without interruption, produce and deliver quality drinking water which exceeds all established Federal and State drinking water standards, and at a quantity and pressure to serve all related needs. Rapidly and courteously respond to complaints and problems while providing superior customer service.

Function:

- | | |
|------------------------------|-------------------|
| 1 Water Dept. Administration | 4 Water Lab |
| 2 Water Treatment Plant | 5 Utility Billing |
| 3 Water Distribution System | 6 Grand Isle |

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
	273	273	277		277		277	
BEGINNING FUND BALANCE	\$ 20,874,356	\$ 12,381,828	\$ 17,983,034	\$ 16,349,097	\$ 17,983,034	45.2%	\$ 10,440,909	-41.9%
REVENUES								
Taxes	\$ 1,390	\$ 1,000	\$ 159	841	\$ 1,000	0.0%	\$ 250	-75.0%
Intergovernmental	420,583	200,000	146,811	53,189	200,000	0.0%	200,000	0.0%
Charges For Services	35,198,259	35,665,209	28,330,616	7,334,593	35,665,209	0.0%	35,609,010	-0.2%
Interest Income	626,584	461,000	236,378	224,622	461,000	0.0%	435,000	-5.6%
Miscellaneous	390,618	435,000	394,664	40,336	435,000	0.0%	440,888	1.4%
Other Financing Sources	121,932	-	-	-	-		-	
TOTAL REVENUES	\$ 36,759,366	\$ 36,762,209	\$ 29,108,628	\$ 7,653,581	\$ 36,762,209	0.0%	\$ 36,685,148	-0.2%
EXPENDITURES								
Personnel Services	\$ 15,519,109	\$ 17,416,069	\$ 11,543,134	4,760,868	\$ 16,304,002	-6.4%	\$ 16,801,952	3.1%
Operating Expenses	20,161,811	22,427,484	18,816,332	7,461,779	26,278,111	17.2%	23,567,655	-10.3%
Capital Outlay	512,105	933,355	249,866	1,307,614	1,557,480	66.9%	667,900	-57.1%
Debt Services	149,746	146,195	133,233	31,508	164,741	12.7%	174,095	5.7%
Other Financing Uses	3,307,917	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 39,650,689	\$ 40,923,103	\$ 30,742,565	\$ 13,561,769	\$ 44,304,334	8.3%	\$ 41,211,602	-7.0%
ENDING FUND BALANCE	\$ 17,983,034	\$ 8,220,934	\$ 16,349,097	\$ 10,440,909	\$ 10,440,909	27.0%	\$ 5,914,455	-43.4%
15% Reserve							5,451,416	
BALANCE AFTER RESERVE							463,039	

BUDGET HIGHLIGHTS:

The 2021 budget remains consistent with the 2020 Adopted budget and decreased 7% below the 2020 Amended budget. The decrease is due to a reduction in capital outlay requests and an allocation in 2020 of \$3 million for an increase in distribution system repairs required.

The main source of revenue for the Consolidated Water District are service charges based on usage and service locations.

Total services charges are projected to generate \$35.6 million for operations.

Capital Outlay includes funding to purchase computer equipment, pickup trucks, dump truck, forklift, heavy duty trailers, excavators/backhoes and lab equipment.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Work orders complete	11,835	12,000	13,000
Meters installed	684	800	800
Water Produced (M Gal)	20,997	20,660	20,660

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED WATERWORKS

BUDGET #: 53010

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Asst.	2	2	2
Assistant Director	1	1	1
Clerk	6	6	6
Computer Network Adm	1	1	1
Computer Programmer/Analyst	1	1	1
Data Entry Operator	3	3	3
Engineer	1	1	1
Engineering Inspector	1	1	1
Equipment Operator	19	19	19
Executive Assistant	1	1	1
Executive Operations Manager	1	0	0
Instrument Maint. Technician	2	2	2
Laborer	45	45	45
Payroll Clerk	1	1	1
Plant Maintenance Electrician	1	1	1
Public Works Business Manager Asst.	0	1	1
Public Works Business Manager	0	1	1
Public Works Proj. Coordinator	1	1	1
Pump Equipment Mechanic	8	8	8
Secretary	1	1	1
Trades Helper	4	4	4
Typist Clerk	2	3	3
Utility Bill Clerk	20	22	22
Utility Bill Collector	9	9	9
Utility Bill Collector Supervisor	3	3	3
Utility Bill Superintendent	1	1	1
Utility Bill Superintendent Asst	2	2	2
Utility Bill Supervisor	2	2	2
Water General Superintendent	1	1	1
Water Plant Maint Supt	2	2	2
Waterline Maint Foreman	20	20	20
Waterline Maintenance Supt	6	6	6
Water Purification Operator	20	20	20
Water Purification Supt	10	10	10
Water Quality Scientist	11	11	11
Water Quality Scientist - Spec	1	1	1
Water Quality Technician	2	2	2
Water Service Inspector	58	58	58
Water Service Inspector Supervisor	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL TIME	273	277	277
TOTAL POSITIONS	<u>273</u>	<u>277</u>	<u>277</u>

Jefferson Parish

Internal Service Funds





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INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

63500

Central Fleet Maintenance maintains motorized and heavy equipment, provides motor fuels for all departments, and maintains and stocks tires and provides record keeping regarding tire usage for all Parish vehicles.

63520

Electronic Information Systems monitors, administers and maintains the Parish's computer system and provides adequate training to departmental personnel for application to computer hardware and software and encoding for the graphic and non-graphic data necessary to operate the Geographic Information systems.

63560

Security Management manages and maintains a parish wide employee identification system.

63810

Engineering provides engineering design, construction supervision and project management to the operational departments of Public Works.

63830

Public Works Administration consist of Public Works Director department which oversees all public works departments which includes Streets, Drainage, Water, Sewerage, Engineering and Capital Projects; Public Works Warehouse which provides services for ordering, receiving, stocking, and distributing all materials for parish public works departments; and Public Works Investigation and Rehabilitation which investigates and resolve underground utility damage.

63860

Environmental and Water Quality monitors and regulates industrial discharges to the sewer system and chemical and bacteriological purity of the drinking water to comply with federal environmental regulations for the benefit of the sewer and water enterprise funds.

63870

Floodplain Management & Hazard Mitigation strives to lessen the risk of flooding and implement long-term actions now to reduce the loss of life and property from the impacts of future disasters in Jefferson Parish.

63880

Coastal Management is dedicated to restore and manage a resilient and sustainable coastal community by stewarding restoration projects with state and federal agencies; educate our parish on coastal issues through outreach and community education events; and manage construction, development, and production activities in our coastal zone.

63890

Ecosystem and Coastal Management is dedicated to aid in the management and restoration of Jefferson Parish's coastal resources through coordination with local, state, federal governments, and non-governmental organizations by reviewing proposed development; advocating for project funding; and educating stakeholders about regional ecosystem issues while striving to lessen the risk of flooding and implement long-term actions now to reduce the loss of life and property from the impacts of future disasters in Jefferson Parish.

JEFFERSON PARISH, LOUISIANA
CENTRAL GARAGE

BUDGET # : 63500
(INTERNAL SERVICE FUNDS)

MISSION/FUNCTION(S):

The primary mission of Central Garage is the maintenance of parish automobiles, trucks and other industrial type equipment in good operating condition in the most economical manner.

Function:

Ownership and safety documentation.

Goals:

To make sure Central Garage is in full compliance with all applicable Federal, State and local regulations.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted / 2020 Amended
Positions	59	59	59		59		59	
BEGINNING FUND BALANCE	\$ 135,721	\$ -	\$ 228,166	\$ 1,309,190	\$ 228,166		\$ 0	-100.0%
REVENUES								
Intergovernmental	\$ 19,821	\$ -	\$ 47	\$ (47)	\$ -	0%	\$ -	0%
Charges For Services	6,604,030	7,631,288	5,736,063	1,594,237	7,330,300	-3.9%	7,763,092	5.9%
Miscellaneous	6,881	-	-	-	-		-	
Other Financing Sources	38,085	-	-	-	-		-	
TOTAL REVENUES	\$ 6,668,817	\$ 7,631,288	\$ 5,736,110	\$ 1,594,190	\$ 7,330,300	-3.9%	\$ 7,763,092	5.9%
EXPENDITURES								
Personnel Services	\$ 3,480,356	\$ 3,818,069	\$ 2,527,299	\$ 989,782	\$ 3,517,081	-7.9%	\$ 3,710,169	5.5%
Operating Expenses	3,043,350	3,813,219	2,054,656	1,912,155	3,966,811	4.0%	4,052,923	2.2%
Capital Outlay	52,666	-	73,131	1,443	74,574		-	-100.0%
TOTAL EXPENDITURES	\$ 6,576,372	\$ 7,631,288	\$ 4,655,086	\$ 2,903,380	\$ 7,558,466	-1.0%	\$ 7,763,092	2.7%
ENDING FUND BALANCE	\$ 228,166	\$ -	\$ 1,309,190	\$ 0	\$ 0		\$ 0	0.0%

BUDGET HIGHLIGHTS:

The Charges for Services revenue is comprised of two components: a user department fee based on the number and type of vehicle/equipment owned by each department, and a direct billing for repairs to these vehicles/equipment.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Completed repairs	11,739	10,586	11,434
Rentals	44	34	46

JEFFERSON PARISH, LOUISIANA

CENTRAL GARAGE

BUDGET # : 63500

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Accountant	1	1	1
Administrative Assistant	1	1	1
Automotive Line Foreman	3	3	3
Automotive Line Superintendent	2	2	2
Automotive Maintenance Supt	1	1	1
Automotive Mechanic	4	4	4
Automotive Mechanic-Senior	24	24	24
Data Entry Operator	2	2	2
Executive Assistant	1	1	1
Laborer	9	9	9
Maintenance Repairman	1	1	1
Secretary	1	1	1
Tire Shop Foreman	2	2	2
Trades helper	1	1	1
Typist Clerk	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL FULL TIME	59	59	59
TOTAL POSITIONS	<u>59</u>	<u>59</u>	<u>59</u>

JEFFERSON PARISH, LOUISIANA
ELECTRONIC INFORMATION SYSTEMS MANAGEMENT

BUDGET # : 63520
(INTERNAL SERVICE FUNDS)

MISSION/FUNCTION(S):

The computer support organization of Jefferson Parish, comprised of the EIS, MIS, GIS and Telecommunication Departments, and complemented by contract vendor firms, serve the Jefferson Parish computer user community by maintaining computer hardware and software, developing software applications to increase efficiency and providing technology training while driving new innovation.

The MIS Division supports over 1,700 users in their automation needs. The GIS Division supports the tools used by Public Works, Planning Code Enforcement, Environmental, and other departments in the creation and maintenance of geographic data. The Telecommunications Division provides Parish departments with reliable telephone service, support and maintenance as well as a Parishwide 800MHz radio network.

Goals include:

- ☐ Improve network connectivity and bandwidth to Parish facilities by deploying SD-Wan technology to Parish buildings with 30 or more employees.
- ☐ Create and Open Data and Transparency program to publicly publish data sets related to Parish operations and finances.
- ☐ Work with internal departments to modernize legacy paper processes, beginning with Human Resource related procedures.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted / 2020 Amended
Positions	28	28	29		29		29	
BEGINNING FUND BALANCE	\$ 303,189	\$ -	\$ 402,270	\$ 1,813,117	\$ 402,270		\$ 0	-100.0%
REVENUES								
Intergovernmental	\$ 229	\$ -	\$ -	\$ -	\$ -	100%	\$ -	0.0%
Charges for Services	7,289,560	7,645,917	6,471,341	1,066,997	7,538,338	-1.4%	7,806,933	3.6%
Miscellaneous	41	-	50	(50)	-		-	
TOTAL REVENUES	\$ 7,289,830	\$ 7,645,917	\$ 6,471,391	\$ 1,066,947	\$ 7,538,338	-1.4%	\$ 7,806,933	3.6%
EXPENDITURES								
Personnel Services	\$ 2,512,368	\$ 2,563,654	\$ 1,957,360	\$ 502,823	\$ 2,460,183	-4.0%	\$ 2,776,452	12.9%
Operating Expenses	3,632,311	4,720,033	2,769,525	2,334,562	5,104,087	8.1%	4,831,432	-5.3%
Capital Outlay	100,338	114,230	85,659	42,679	128,338	12.4%	107,282	-16.4%
Other Financing Uses	945,732	248,000	248,000	-	248,000	0.0%	91,767	-63.0%
TOTAL EXPENDITURES	\$ 7,190,749	\$ 7,645,917	\$ 5,060,544	\$ 2,880,064	\$ 7,940,608	3.9%	\$ 7,806,933	-1.7%
ENDING FUND BALANCE	\$ 402,270	\$ -	\$ 1,813,117	\$ 0	\$ 0		\$ 0	0.0%

BUDGET HIGHLIGHTS:

The Charges for Services revenue is comprised of three components: actual FMS usage by each department and support services provided by the MIS Department, departments that use the GIS function are charged based on their usage of that function and actual usage for each telephone and data lines of each department and a monthly maintenance fee based on the number of lines is assessed for the Telecommunication division.

The priority in 2021 continues to be focused on innovation, modernizing our infrastructure and creating a culture of cyber awareness. Supporting remote workers is a new reality that comes with an increased cost in hardware, software licensing and Help Desk support. Securing our network from known and emerging threats requires a multi-layered approach that includes an investment in training our employees, creating redundancies within our network and reducing known vulnerabilities. Additionally, this budget provides for funding to deploy a new financial management system that will replace the iSeries (AS400). The GIS division anticipates introducing an interactive online map that allows employees and citizens to see, and track the status of, active Public Work's requests, which will be the beginning steps to create a JP 3-1-1 system. Telecommunications will conduct an audit of analog lines including FAX lines to reduce costs.

Capital outlay includes funding for the purchase of replacement chairs, servers, laptops, and network equipment.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Work Orders Completed	13,384	12,000	11,000
Computers & Laptops supported	2,170	2,478	2,300
Analog Phone FAX lines	301	270	150
Network Connected Facilities	105	109	111
Phishing Email Campaigns	85	96	100
No. of Emp trained in Cybersecurity	1,250	1,619	1,850

JEFFERSON PARISH, LOUISIANA

ELECTRONIC INFORMATION SYSTEMS MANAGEMENT

BUDGET # : 63520

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Asst.	3	2	2
Computer Application Developer	1	1	1
Computer Network Administrator	1	1	1
Computer Network Engineer	1	1	1
Computer Network Field Specialist	1	1	1
Computer Network Specialist	3	3	3
Computer Systems Analyst Supervisor	1	1	1
Computer Systems Analyst Senior	5	5	5
Computer Systems Specialist	2	2	2
Computer Systems Supervisor	1	1	1
Executive Assistant	0	1	1
GIS Manager	1	1	1
GIS Operator	2	2	2
Payroll Systems Administrator	1	1	1
Telecommunications Equip. Manager	1	1	1
Telecommunications Supervisor	1	1	1
Telephone Technician	2	2	2
Typist Clerk	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	28	29	29
TOTAL POSITIONS	<u>28</u>	<u>29</u>	<u>29</u>

JEFFERSON PARISH, LOUISIANA
SECURITY MANAGEMENT

BUDGET # 63560
(INTERNAL SERVICE FUNDS)

MISSION/FUNCTION(S):

Security Division utilizes innovated concepts, common practices, and "out the box" thinking to optimize the protection of employees, visitors, and property by providing a "Threat/Risk analysis of all parish wide operations, facilities, properties, and guidelines in order to identify all critical infrastructure vulnerabilities to prevent the loss of life, loss of property, loss of operation by reducing the threat and risk from acts of violence and theft.

Additionally threat and risk are reduced by utilizing the following:

- Card swipe access systems
- Employee Identification Card System
- Closed circuit video surveillance
- Internal Investigations
- Interactions with local, state, and federal law enforcement
- Information from the U.S. Department of Homeland Security Daily Open Source Infrastructure Report

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted / 2020 Amended
	4	4	4		4		4	
BEGINNING FUND BALANCE	\$ 380,232	\$ -	\$ 398,559	\$ 799,487	\$ 398,559		\$ 0	-100.0%
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Charges For Services	2,220,306	2,395,513	2,168,769	223,184	2,391,953	-0.1%	2,398,770	0.3%
Miscellaneous	1,880	-	1,145	(1,145)	-		-	
Other Financing	-	-	-	-	-		-	
TOTAL REVENUES	\$ 2,222,186	\$ 2,395,513	\$ 2,169,914	\$ 222,039	\$ 2,391,953	-0.1%	\$ 2,398,770	0.3%
EXPENDITURES								
Personnel Services	\$ 251,678	\$ 318,167	\$ 222,560	\$ 95,646	\$ 318,206	0.0%	\$ 362,646	14.0%
Operating Expenses	1,933,463	2,064,346	1,544,444	917,855	2,462,299	19.3%	2,033,982	-17.4%
Capital Outlay	18,718	13,000	1,982	8,025	10,007	-23.0%	2,142	-78.6%
Other Financing Uses	-	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 2,203,859	\$ 2,395,513	\$ 1,768,986	\$ 1,021,526	\$ 2,790,512	16.5%	\$ 2,398,770	-14.0%
ENDING FUND BALANCE	\$ 398,559	\$ -	\$ 799,487	\$ 0	\$ 0		\$ 0	0.0%

BUDGET HIGHLIGHTS:

The Charges for Services revenue is comprised of usage by each department based upon square footage covered by the security system.

Capital outlay includes funding to replace computers.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Card swipe readers (new)	27	30	30
Cameras (new installs)	332	350	500
Security cards issued	4,500	3,500	4,500

JEFFERSON PARISH, LOUISIANA
SECURITY MANAGEMENT

BUDGET # : 63560

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Director Security	1	1	1
Clerk III	1	0	0
I/D Security System Coordinator	<u>1</u>	<u>2</u>	<u>2</u>
TOTAL POSITIONS	<u>4</u>	<u>4</u>	<u>4</u>

JEFFERSON PARISH, LOUISIANA

ENGINEERING

BUDGET # : 63810
(INTERNAL SERVICE FUNDS)

MISSION/FUNCTION(S):

The Department of Engineering was created to assist the operational departments of the consolidated Department of Public Works, which is comprised of the Department of Drainage, the Department of Sewerage, the Department of Water, the Department of Streets and Department of Water, the Department of Streets and Parkways, in matters requiring engineering design, construction supervision and project management. The Engineering Department's budget includes the Department of Capital Projects.

The Supervisory Control and Data Acquisition (SCADA) division is also a part of the Department of Engineering. SCADA establishes electronic monitoring and controlling capabilities of sewerage, drainage, pump stations and water facilities. These electronic capabilities are displayed on approximately (191) computer work stations throughout the Parish.

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted / 2020 Amended
	97	97	98		98		98	
BEGINNING FUND BALANCE	\$ 120,769	\$ 21	\$ 59,873	\$ 2,230,174	\$ 59,873	285008.4%	\$ (0)	-100.0%
REVENUES								
Intergovernmental	\$ 21,615	\$ -	\$ -	\$ -	\$ -		\$ -	
Charges For Services	9,016,763	10,565,188	9,206,458	708,999	9,915,457	-6.1%	10,618,217	7.1%
Miscellaneous	24,156	-	2,380	(2,380)	-		-	
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ 9,062,534	\$ 10,565,188	\$ 9,208,838	\$ 706,619	\$ 9,915,457	-6.1%	\$ 10,618,217	7.1%
EXPENDITURES								
Personnel Services	\$ 6,324,811	\$ 7,087,443	\$ 4,837,169	\$ 1,609,717	\$ 6,446,886	-9.0%	\$ 7,106,589	10.2%
Operating Expenses	2,624,372	3,372,916	2,166,730	1,235,947	3,402,677	0.9%	3,424,589	0.6%
Capital Outlay	174,247	104,850	34,638	91,129	125,767	19.9%	87,039	-30.8%
TOTAL EXPENDITURES	\$ 9,123,430	\$ 10,565,209	\$ 7,038,537	\$ 2,936,793	\$ 9,975,330	-5.6%	\$ 10,618,217	6.4%
ENDING FUND BALANCE	59,873	-	\$ 2,230,174	(0)	(0)		(0)	0.0%

BUDGET HIGHLIGHTS:

The Charges for Services revenue is comprised of a charge based on all Public Works departments use of the functions of Engineering, SCADA and Capital Projects.

Capital outlay includes funding for various furniture, computers, printers, equipment and vehicles.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
SCADA System Data			
Collection Remote Sites	287	296	301
Active (Construction)			
Projects Managed	22	27	27
Projects Designed	25	25	25

JEFFERSON PARISH, LOUISIANA

ENGINEERING

BUDGET #: 63810

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	2	2	2
CLASSIFIED SERVICE:			
FULL TIME:			
Accountant	2	2	2
Administrative Assistant	3	4	4
Computer System Specialist	1	0	0
Engineer	8	9	9
Engineer in Training	4	4	4
Engineering Division Supervisor	4	4	4
Engineering Inspector	16	16	16
Engineering Op Maint Prog Manager	1	1	1
Executive Assistant	1	0	0
Executive Superintendent	1	1	1
GIS Operator	6	6	6
Instrumentman	1	1	1
Instrumentman-Party Chief	2	2	2
Planner	1	1	1
Public Works Project Coordinator	2	2	2
Rodman-Chainman	2	2	2
Secretary	1	1	1
SCADA Systems Manager	1	1	1
SCADA Systems Manager Asst	0	1	1
Ship & Receiving/Stock Clerk	13	13	13
Telemetry Technician	9	9	9
Typist Clerk	5	5	5
Utility Inventory Clerk	3	3	3
Utility Inventory Supervisor	2	2	2
Warehouse Superintendent	1	1	1
Warehouse Supervisor	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL FULL TIME	97	98	98
TOTAL POSITIONS	<u>97</u>	<u>98</u>	<u>98</u>

JEFFERSON PARISH, LOUISIANA
PUBLIC WORKS ADMINISTRATION

BUDGET # : 63830
(INTERNAL SERVICE FUNDS)

MISSION/FUNCTION(S):

The Department of Public Works is committed to provide the best and most efficient service to the citizens of Jefferson Parish which they deserve.

Functions:

Public Works Director Administration oversees all Public Works departments activities.

Goals:

- ☐ Public works will continue to consolidate services to eliminate duplication: thus, save cost.
- ☐ Public Works Departments continue to improve the Parish's infrastructure by funding and seeking funding for Drainage, Sewerage, Water, Streets, and Capital Improvements projects.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted / 2020 Amended
Positions	37	29	30		30		30	
BEGINNING FUND BALANCE	\$ 151,489	\$ -	\$ 34,427	\$ 715,242	\$ 34,427		\$ 0	-100.0%
REVENUES								
Charges for Services	\$ 3,182,892	\$ 2,837,841	\$ 2,579,855	\$ 77,640	\$ 2,657,495	-6.4%	\$ 3,059,854	15.1%
Miscellaneous	745	-	-	-	-		-	
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ 3,183,638	\$ 2,837,841	\$ 2,579,855	\$ 77,640	\$ 2,657,495	-6.4%	\$ 3,059,854	15.1%
EXPENDITURES								
Personnel Services	\$ 2,155,220	\$ 1,973,782	\$ 1,434,425	\$ 390,004	\$ 1,824,429	-7.6%	\$ 2,244,195	23.0%
Operating Expenses	862,286	775,059	447,671	333,447	781,118	0.8%	742,159	-5.0%
Capital Outlay	212,842	89,000	16,944	69,431	86,375	-2.9%	73,500	-14.9%
Other Financing Uses	70,351	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 3,300,699	\$ 2,837,841	\$ 1,899,040	\$ 792,882	\$ 2,691,922	-5.1%	\$ 3,059,854	13.7%
ENDING FUND BALANCE	\$ 34,427	\$ -	\$ 715,242	\$ 0	\$ 0		\$ 0	0.0%

BUDGET HIGHLIGHTS:

The Charges for Services revenue is comprised of the charge of a user fee to all Public Works departments.

Capital outlay includes funding for computers, tablets, printers, furniture, and video equipment.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Service Requests	756	550	600
Work Orders	758	550	600

JEFFERSON PARISH, LOUISIANA

PUBLIC WORKS ADMINISTRATION

BUDGET # : 63830

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Public Works Director	1	1	1
Floodplain Mgmt & Hazard Mit Director	1	0	0
Coastal Zone Mgmt Coordinator	1	0	0
Technical Advisor	0	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	3	2	2
Computer Prog/Analyst	1	1	1
Engineering Inspector	2	2	2
Environmental Quality Spec.	1	0	0
Environmental Quality Supervisor	1	0	0
Equipment Operator	7	7	7
Executive Assistant	1	1	1
Federal Programs Counselor	1	0	0
Floodplain/CRS Specialist	1	0	0
Public Works Maint Program Mgr	1	1	1
Public Works Operations Maint Supr	2	2	2
Public Works Project Coordinator	1	1	1
Secretary	1	1	1
Trades Helper	9	9	9
Typist Clerk	<u>2</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	37	30	30
TOTAL POSITIONS	<u>37</u>	<u>30</u>	<u>30</u>

JEFFERSON PARISH, LOUISIANA
ENVIRONMENTAL AFFAIRS

BUDGET # 63860
(INTERNAL SERVICE FUNDS)

MISSION/FUNCTION(S):

Environmental Affairs administers the Industrial Pretreatment, Storm water Management, Solid Waste, Landfill, Mosquito Control and Rodent Control Programs. Reviews all non-residential development for environmental compliance, and responds to citizens complaints regarding environmental concerns.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted / 2020 Amended
Positions	22	22	22		22		22	
BEGINNING FUND BALANCE	\$ 51,088	\$ -	\$ 35,873	\$ 947,103	\$ 35,873		\$ 0	-100.0%
REVENUES								
Intergovernmental	\$ 227	\$ -	\$ -	\$ -	\$ -		\$ -	
Charges For Services	2,125,568	2,707,659	2,461,508	(2,039)	2,459,469	-9.2%	2,783,534	13.2%
Miscellaneous	7,745	-	-	-	-		-	
TOTAL REVENUES	\$ 2,133,540	\$ 2,707,659	\$ 2,461,508	\$ (2,039)	\$ 2,459,469	-9.2%	\$ 2,783,534	13.2%
EXPENDITURES								
Personnel Services	\$ 1,708,325	\$ 1,877,293	\$ 1,133,878	\$ 511,135	\$ 1,645,013	-12.4%	\$ 1,753,846	6.6%
Operating Expenses	351,671	781,766	381,533	398,823	780,356	-0.2%	1,021,688	30.9%
Capital Outlay	88,760	48,600	34,867	35,106	69,973	44.0%	8,000	-88.6%
Other Financing Uses	-	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 2,148,755	\$ 2,707,659	\$ 1,550,278	\$ 945,064	\$ 2,495,342	-7.8%	\$ 2,783,534	11.5%
ENDING FUND BALANCE	\$ 35,873	\$ -	\$ 947,103	\$ 0	\$ 0		\$ 0	0.0%

BUDGET HIGHLIGHTS:

The Charges for Services revenue is comprised of two components: a charge of a user fee to the Drainage and Sewerage departments for the Environmental Control function and a charge of a user fee to Mosquito Control and Garbage Districts for the Environmental Impact function.

Capital outlay includes funding for Data loggers to monitor storm water samples during rain events.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Citizen calls taken and processed	15,659	20,682	16,833
Environmental Inspections completed	2,989	2,378	3,022
No. of violations issued	576	477	1,819
% of cases cleared within 90 days	85%	85%	85%

JEFFERSON PARISH, LOUISIANA

ENVIRONMENTAL AFFAIRS

BUDGET # : 63860

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Administrative Mgmt Specialist	1	1	1
Assistant Director	1	1	1
Environmental Quality Spec.	4	4	4
Environmental Quality Supervisor	4	4	4
Environmental Quality Tech	3	3	3
Executive Superintendent	1	1	1
Inspection Officer Cont Monitor	2	2	2
Secretary	1	1	1
Typist Clerk	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	22	22	22
TOTAL POSITIONS	<u>22</u>	<u>22</u>	<u>22</u>

JEFFERSON PARISH, LOUISIANA
FLOODPLAIN MANAGEMENT AND HAZARD MITIGATION

BUDGET # : 63870
(INTERNAL SERVICE FUNDS)

MISSION/FUNCTION(S):

The Department of Floodplain Management and Hazard Mitigation strives to lessen the risk of flooding and implement long-term actions now to reduce the loss of life and property from the impacts of future disasters in Jefferson Parish. We are committed to mitigating at-risk structures to keep citizens safe from flooding and help maintain reasonable flood insurance costs through the Community Rating System (CRS) program.

Functions:

The Director of Floodplain Management & Hazard Mitigation oversees all department activities including:

- (1) Supervise and oversee the department of Floodplain Management and Hazard Mitigation, including but not limited to assigning tasks and projects; monitoring and reviewing work; and evaluating employee work performance;
- (2) Develops and monitors department budget and approves expenditures;
- (3) Develops department goals, policies and procedures and directs implementation;
- (4) Assist the parish relative to all Floodplain Management grant programs and hazard mitigation grant programs;
- (5) Serve as a liaison between the federal, state and parish legislative delegations on Floodplain Management and Hazard Mitigation issues;
- (6) Provide representation for the parish in local and regional planning activities that affect Floodplain Management and Hazard Mitigation;
- (7) Meet with elected officials, community and civic groups, and governmental entities; prepare and deliver presentations, speeches, and written communications, as directed;
- (8) Supervise parish compliance with all federal, state and local laws and regulations regarding Floodplain Management and Hazard Mitigation, including but not limited to the following: Federal Emergency Management Agency (FEMA), National Flood Insurance Program (NFIP), Community Rating System Program (CRS), FEMA Repetitive Loss, State Department of Transportation (DOTD), U.S. Army Corps of Engineers (USACE) and Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP).
- (9) Prepare documents and timely reports, as directed;
- (10) Travel as necessary and directed;
- (11) All duties described herein will be performed in collaboration with the Departments of Engineering, Planning, Emergency Management, Inspection and Code Enforcement, Public Information and any other department that may be identified as necessary participants.

Goals:

Seek funding for flood mitigation-related activities and implement awarded projects.

Update and implement the FEMA approved Hazard Mitigation Plan

Facilitate and improve upon the Community Rating System.

Educate the public on their flood risk.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted / 2020 Amended
Positions	N/A	4	-		-		-	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
REVENUES								
Charges for Services	\$ -	\$ 337,012	\$ -	\$ -	\$ -	-100.0%	\$ -	
TOTAL REVENUES	\$ -	\$ 337,012	\$ -	\$ -	\$ -	-100.0%	\$ -	
EXPENDITURES								
Personnel Services	\$ -	\$ 258,804	\$ -	\$ -	\$ -	-100.0%	\$ -	
Operating Expenses	-	78,208	-	-	-	-100.0%	-	
TOTAL EXPENDITURES	\$ -	\$ 337,012	\$ -	\$ -	\$ -	-100.0%	\$ -	
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	

BUDGET HIGHLIGHTS:

The Charges for Services revenue is comprised of the charge of a user fee to all Public Works departments.

Floodplain Management was previously a division under the Department of Public Works Administration (Fund 63830). It has been merged with Coastal Management (Fund 63890).

JEFFERSON PARISH, LOUISIANA
COASTAL MANAGEMENT

BUDGET # : 63880
(INTERNAL SERVICE FUNDS)

MISSION/FUNCTION(S):

The Department of Coastal Management is dedicated to restore and manage a resilient and sustainable coastal community by stewarding restoration projects with state and federal agencies; educate our parish on coastal issues through outreach and community education events; and manage construction, development, and production activities in our Coastal Zone.

Functions:

The Coastal Management Director's duties shall include but are not limited to the following:

- (1) Develop coastal restoration and protection strategies for the Parish.
- (2) Coordinate the Parish's interaction with the public, federal and state agencies involved in comprehensive planning activities for coastal restoration and protection to maximize the funding of projects benefitting Jefferson Parish.
- (3) Researches, prepares applications, and manages all coastal and hazard mitigation grants with local, state and federal agencies.
- (4) Prepares applications for eligible projects to be funded with Gulf of Mexico Energy & Security Act (GOMESA) funds allocated to the Parish.
- (5) Provide leadership and direction in the development and subsequent implementation of short and long range plans; gathers, interprets and prepares data for studies, reports, and recommendations which include the Coastal Protection and Restoration Plan for Jefferson Parish.
- (6) Coordinates department activities with other Parish departments and outside agencies.
- (7) Provides professional recommendations to the Parish President, Parish Council, other elected officials and state and federal agencies regarding coastal protection and restoration and associated environmental issues in the Parish.
- (8) Communicates official plans, policies and regulatory procedures to the general public, business and industry and elected officials.
- (9) Participates in the meetings of the Coastal Protection and Restoration Authority (CPRA); Coastal Wetlands Planning Protection and Restoration Act (CWPPRA) Task Force and Technical Committee, and other relevant meetings in the region and state.
- (10) Performs public information/promotional services through the development of coastal protection, restoration, and enhancement public service announcements, brochures, television and radio appearances, and other publicity efforts; addressing various civic and business organizations.
- (11) Promotes the education of Jefferson Parish residents on coastal restoration and protection issues.
- (12) Perform all other duties as required or directed relative to the successful implementation and operation of the Department of Coastal Management.

DEPARTMENTAL SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted / 2020 Amended
Positions	N/A	4	-		-		-	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
REVENUES								
Charges for Services	\$ -	\$ 626,360	\$ -	\$ -	\$ -	-100.0%	\$ -	
TOTAL REVENUES	\$ -	\$ 626,360	\$ -	\$ -	\$ -	-100.0%	\$ -	
EXPENDITURES								
Personnel Services	\$ -	\$ 361,839	\$ -	\$ -	\$ -	-100.0%	\$ -	
Operating Expenses	-	239,521	-	-	-	-100.0%	-	
Capital Outlay	-	25,000	-	-	-	-100.0%	-	
TOTAL EXPENDITURES	\$ -	\$ 626,360	\$ -	\$ -	\$ -	-100.0%	\$ -	
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	

BUDGET HIGHLIGHTS:

The Charges for Services revenue is comprised of the charge of a user fee to all Public Works departments.

Coastal Management was previously a division under the Department of Public Works Administration (Fund 63830). It has been merged with Floodplain Management (Fund 63890).

JEFFERSON PARISH, LOUISIANA
ECOSYSTEMS AND COASTAL MANAGEMENT

BUDGET # : 63890
(INTERNAL SERVICE FUNDS)

MISSION/FUNCTION(S):

The Department of Ecosystem and Coastal Management are committed to the aid in the management and restoration of Jefferson Parish's coastal resources through coordination with local, state, federal governments, and non-governmental organizations by reviewing proposed development; advocating for project funding; and educating stakeholders about regional ecosystem issues while striving to lessen the risk of flooding and implement long-term actions now to reduce the loss of live and property from the impacts of future disasters in Jefferson Parish.

The Department of Ecosystem and Coastal Management duties include but are not limited to the following:

- (1) Develop coastal restoration and protection strategies for the Parish.
- (2) Researches, prepares applications, and manages all coastal and hazard mitigation grants with local, state and federal agencies.
- (3) Provide leadership and direction in the development and subsequent implementation of short and long range plans; gathers, interprets and prepares data for studies, reports, and recommendations.
- (4) Coordinates department activities with other Parish departments and outside agencies.
- (5) Provides professional recommendations to the Parish President, Parish Council, other elected officials and state and federal agencies regarding ecosystem restoration and hazard mitigation and associated environmental issues in the Parish.
- (6) Communicates official plans, policies and regulatory procedures to the general public, business and industry and elected officials.
- (7) Participates in the meetings of the Coastal Protection and Restoration Authority (CPRA); Coastal Wetlands Planning Protection and Restoration Act (CWPPRA) Task Force and Technical Committee, and other relevant meetings in the region and state.
- (8) Provide representation for the parish in local and regional planning activities that affect Floodplain Management and Hazard Mitigation.
- (9) Performs public information/promotional services through the development of coastal protection, restoration, enhancement public service announcements, brochures, television and radio appearances, and other publicity efforts; addressing various civic and business organizations.
- (10) Supervise parish compliance with all federal, state and local laws and regulations regarding Floodplain Management and Hazard Mitigation, including but not limited to the following: Federal Emergency Management Agency (FEMA), National Flood Insurance Program (NFIP), Community Rating System Program (CRS), FEMA Repetitive Loss, State Department of Transportation (DOTD), U.S. Army Corps of Engineers (USACE) and Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP).

DEPARTMENTAL SUMMARY:

Positions	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted / 2020 Amended
	N/A	N/A	8		8		8	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 215,705	\$ -		\$ -	
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Charges for Services	-	-	875,796	76,896	952,692		997,082	4.7%
TOTAL REVENUES	\$ -	\$ -	\$ 875,796	\$ 76,896	\$ 952,692		\$ 997,082	4.7%
EXPENDITURES								
Personnel Services	\$ -	\$ -	\$ 446,486	\$ 163,477	\$ 609,963		\$ 688,324	12.8%
Operating Expenses	-	-	213,330	104,399	317,729		308,758	-2.8%
Capital Outlay	-	-	275	24,725	25,000		-	-100.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 660,091	\$ 292,601	\$ 952,692		\$ 997,082	4.7%
ENDING FUND BALANCE	\$ -	\$ -	\$ 215,705	\$ -	\$ -		\$ -	

BUDGET HIGHLIGHTS:

The Charges for Services revenue is comprised of the charge of a user fee to all Public Works departments.

This new division was created in early 2020 merging both Floodplain and Coastal Management.

PERFORMANCE INDICATORS

	2019 Actual	2020 Estimated	2021 Estimated
Coastal Use Permits	140	130	150
Coastal Field Investigations	75	75	75
Parish infrastructure and environmental review	15	10	10
Mitigation grant applications	150	150	150
Flood Zone Determination			
Letters provided	9,423	6,000	4,000

JEFFERSON PARISH, LOUISIANA
ECOSYSTEM & COASTAL DEVELOPMENT

BUDGET # : 63890

POSITIONS:

	2019 Amended Budget	2020 Amended Budget	2021 Adopted Budget
APPOINTED:			
Ecosystem & Coastal Mgmt Director	0	1	1
Floodplain Mgmt & Hazard Mit Director	0	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Executive Assistant	0	1	1
Environmental Quality Spec.	0	1	1
Environmental Quality Supervisor	0	1	1
Federal Programs Coordinator Asst	0	1	1
Floodplain/CRS Specialist	0	1	1
Typist Clerk	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	0	8	8
TOTAL POSITIONS	<u>0</u>	<u>8</u>	<u>8</u>

Jefferson Parish

Capital Budget





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**JEFFERSON PARISH, LOUISIANA
CAPITAL PROJECTS
2021 ADOPTED BUDGET**

FUND/PROJECT DESCRIPTION	REVENUES						EXPENDITURES
	TAXES		FEDERAL/ STATE FUNDS	OTHER	TRANSFERS FROM OTHER FUNDS	TOTAL REVENUES	CAPITAL OUTLAY
	SALES	AD VALOREM					
Animal Shelter	\$ -	\$ -	\$ -	\$ 6,000	\$ 1,200,000	\$ 1,206,000	\$ 1,200,000
Coastal Management	-	-	-	81,500	-	81,500	-
Council Projects	-	-	-	-	-	-	-
Infrastructure Projects	-	-	-	125,576	-	125,576	-
Courts	-	-	-	153,100	-	153,100	-
Telecommunications	-	-	-	5,000	27,407	32,407	27,407
Environmental Affairs	-	-	-	-	-	-	-
Environmental	-	-	-	175,000	-	175,000	-
Fire Districts	-	-	-	-	-	-	-
EB Consolidated Fire	-	-	-	150,000	5,400,000	5,550,000	5,400,000
Fire Training Facility	-	-	-	3,000	-	3,000	-
WB Fire Districts	-	-	-	49,500	265,800	315,300	265,800
General Services	-	-	-	50,000	410,000	460,000	410,000
Juvenile Services	-	-	-	80,000	275,000	355,000	275,000
Library	-	-	-	600,000	1,950,000	2,550,000	2,545,227
Millage Projects	-	-	-	45,000	350,000	395,000	350,000
MIS	-	-	-	8,000	64,360	72,360	64,360
Transit/MITS	-	-	-	5,000	-	5,000	-
Parks and Recreation	-	-	-	-	-	-	-
Consol Recreation	-	-	-	192,000	6,400,000	6,592,000	6,400,000
Lafreniere Park	80,000	-	100,000	20,000	-	200,000	-
LaSalle Park	-	-	100,000	85,500	-	185,500	-
Public Works	-	-	-	-	-	-	-
Drainage	9,815,635	16,800,879	-	1,915,000	-	28,531,514	26,015,635
Roads/ Sewer	7,286,420	-	-	5,000,000	-	12,286,420	7,286,420
Streets	-	-	-	202,000	9,107,000	9,309,000	9,107,000
Road Lighting	-	-	-	200,000	1,600,000	1,800,000	1,600,000
Sewer	6,330,000	-	-	600,000	-	6,930,000	6,330,000
Water	-	11,590,357	587,703	1,250,000	-	13,428,060	11,590,357
TOTAL	\$ 23,512,055	\$ 28,391,236	\$ 787,703	\$ 11,001,176	\$ 27,049,567	\$ 90,741,737	\$ 78,867,206

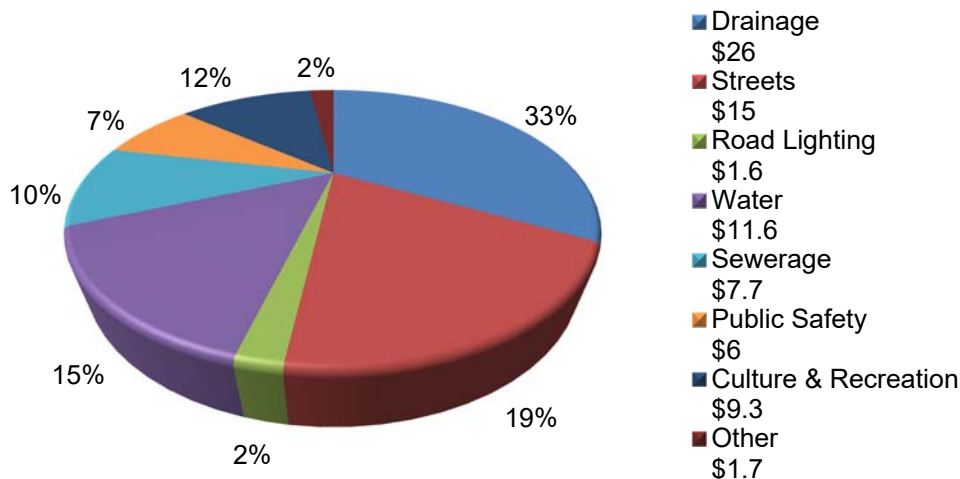
CAPITAL IMPROVEMENT PROJECTS

Included in this section is a summary of capital improvement projects which are either continuing or beginning in 2021. The capital improvements identified within the 2021 Capital Budget total \$78,867,206. Revenue sources are comprised of Parish generated funds from sales tax, capital improvement millage, and various other funding sources totaling \$90,741,737, including transfers from the 2021 operating budget of \$27,049,567 and State and Federal programs contributing \$787,703. Details regarding the specific funding sources can be obtained in the Capital Budget included in this section and also in the Project Detail Document referenced below. Only revenues that are proposed for the current years' budget are incorporated into the Annual Budget.

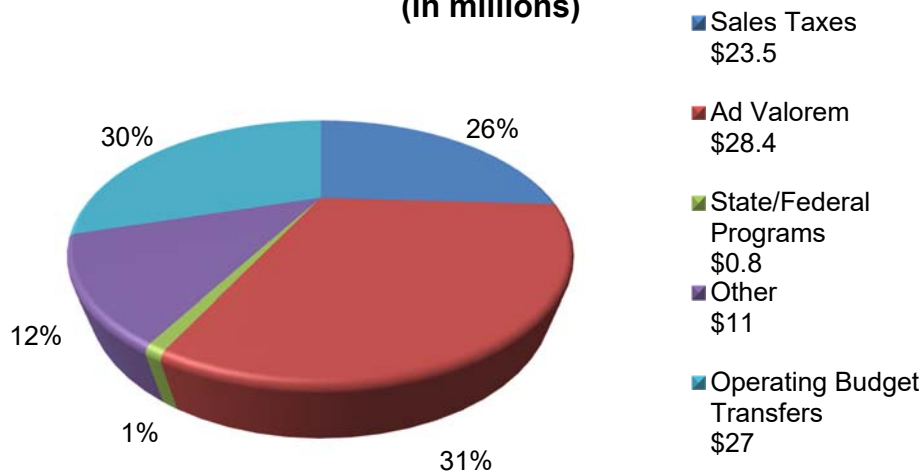
Capital Projects are used to account for financial resources to be used for the acquisition or construction of capital facilities and other capital assets. Most of the projects included are pay-as-you-go funded and therefore are adopted concurrent with the annual operating budget. When a new capital improvement project is undertaken, consideration is given to the **operational impact** of the project which includes the additional cost of staff, maintenance, debt and other expenses. The operational impact of the project depends on the nature of the capital improvement and must be funded in the appropriate operating budget. In the event improvements are financed through the issuance of long-term debt, detailed budgets are generally adopted or amended individually during the year as authorized.

The complete 2021 - 2025 Capital Budget Recap and the accompanying Capital Budget Project Detail Document are distributed separately, and copies can be obtained through the Finance Department, Jefferson Parish Courthouse, P. O. Box 9, Gretna, LA 70054, (504) 364-2767.

TOTAL CAPITAL IMPROVEMENTS 2021 Budget Year - \$78.9 (in millions)



**CAPITAL IMPROVEMENTS
FUNDING SOURCE
2021 Budget Year - \$90.7
(in millions)**



The projects described in this section are not intended to be all-inclusive, but they represent the Parish's major capital projects included in the 2021 Capital Budget.

Animal Shelter

New East Bank Animal Shelter – The current East Bank Animal Shelter was built in the 1970's. The building has many structural and safety concerns, as it is outdated. There are also concerns of plumbing, proper flooring and drainage. Comfort and care of the animals are compromised because the area for veterinary care is very small and inefficient. Also, the HVAC system doesn't function properly for optimal comfort for the animals. This project is currently in the stages of being surveyed. \$1,200,000 has been allocated for the design and construction of a new Animal Shelter. An additional \$11 million will be needed for to fully fund the project.

Operating Impact: Additional funds for this project will be needed from operations in the future and a potential bond issue to finance the project. Currently with the condition of the Animal Shelter, there's an increase in maintenance costs due to constant repairs. Once, the shelter is constructed the overall maintenance costs are expected to decline. There are no operating impacts in the current budget but will be quantified once there is sufficient funds to begin construction and an estimated time frame when the new facility becomes operational.

Drainage Capital Program

This program is funded by the 2/3 of ½ cent sales tax and by a capital improvement millage, currently levied at 4.51 mills. Combined these revenues are expected to bring in \$26,616,514 toward the Drainage Capital Program:

Pump Station Upgrades-Misc. Improvements – Pump station equipment is vital to provide flood protection for the parish and requires constant maintenance or replacement as it ages. \$1,000,000 has been allocated if for the replacement of engines, pumps, controls and other miscellaneous parts at various pump stations thru out the Parish as needed due to critical failure.

West Esplanade Pump Station - \$3,000,000 has been allocated to install a new pump station at West Esplanade and 17th Street Canal. This project will relieve flooding around the eastern edge of West Esplanade at the intersection of West Esplanade and the 17th Street Canal.

Mounes Box Culvert – \$3,000,000 is included to install an 8'X10' box culvert under Mounes Boulevard. This project will provide drainage relief by preventing excessive street flooding and property damage in Elmwood Business Park.

Canal Bank Improvements – Repairs are needed to sure-up failing canal banks throughout Jefferson Parish. This project will provide drainage relief installing vinyl sheet piling and rip rap at failure sites, thereby preventing excessive street flooding and property damage. \$3,000,000 has been allocated to this project.

Canal 2 Outfall Replacements – The existing corrugated metal pipes under West Esplanade have outlived their service life. This project will excavate pipes and replace them with correctly sized concrete pipes and replace the roadway affected by the construction. \$3,000,000 has been allocated to this project.

California Canal Improvements - \$3,000,000 has been allocated to install slope paving between Patriot and Cousins Canal. This project will stabilize and increase the capacity of the California Canal.

Neighborhood Drainage Improvements-Manhattan Blvd. – This project will provide drainage improvements needed along Manhattan Blvd. \$3,000,000 has been allocated to install a new 60' reinforced concrete pipe.

SELA Millage Projects – Corps of Engineers Parish Portion – The Parish is required to pay a 25% match to the Army Corps of Engineers for various projects that fall under the SELA program. The department has allocated \$6,200,000 as the Parish cost share.

Operational Impact: The Drainage projects noted above are funded by Ad Valorem taxes or Sales taxes. There is no immediate impact to the operating budget due to the projects being funded with dedicated funds. However future impact to the operating budget will resulting savings to personnel overtime hours, supplies and maintenance as a result of more efficient facilities estimated at approximately \$150,000 in savings. It is anticipated that the lower operating costs will allow resources to be used for other immediate needs.

Electronic Information Systems

Server Replacement – Although the Parish has invested in a virtualized server

environment that operates on new physical blade servers, there are several applications that still must be operated from individual physical servers. The majority of these servers will need to be replaced this year. Server Replacement also includes hardware and software required to backup data. As the Parish expands its digital footprint there must be the ability to archive and securely store all data. \$18,510 has been allocated to replace the server.

Network Equipment - \$48,850 has been allocated to purchase new network equipment. This equipment includes: fire walls, routers, switches, wireless access points, and associated monitoring tools. All network switches in the General Government and Yenni buildings will have to be replaced before Cisco ends support on our current equipment. The Parish will have to purchase over 50 switches. There are several routers in remote facilities that will also reach Cisco's end of support date in 2021.

Operating Impact: The Parish must continue to invest in regular upgrades and replacements of network equipment and servers. The consequences of not continuously budgeting for upgrades can result in increased risk of security breaches, equipment failures that can affect entire offices, and increased IT support costs. The replacement equipment is not expected to result in any impacts to the operating budget.

East Bank Consolidated Fire District

Emergency Repairs Various Fire Department Facilities – Fire department buildings throughout the East Bank Consolidated Fire Department require emergency replacement of functional components at various facilities in order to keep the emergency response activities operational. Examples of components that have failed without warning are; HVAC systems, roofs, generators and major plumbing system issues. \$1,000,000 has been allocated for these type of emergency repairs will allow the EBCFD to provide uninterrupted emergency services to the communities it serves.

Operating Impact: The East Bank Consolidated Fire Department will have funds allocated should a need arises to perform costly repairs to a major component of fire station or support facility. Maintenance costs are expected to be reduced once components are replaced estimated at approximately \$30,000 in savings.

Remodel of Station 13 – \$900,000 has been allocated for the remodel of Station 13. Station 13 was constructed in 1991 and is in need of a renovation to update major mechanical components and interior conditions. Station 11 experiences numerous roof leaks, has an open style dormitory and outdated fixtures. This station will serve as an emergency shelter for first responders during storm events.

Operating Impact: An up-to-date station remodeled to current codes and standards, will provide a sustainable and durable energy efficient structure that should remain functional for many years. This station will serve as an emergency shelter for first responders during storm events. The anticipated savings is estimated at approximately \$2,500.

New Fire Station 11 – Fire Station 11 was constructed in 1953 and is in sub-standard condition and has outlived its usefulness as a fire station. An up-to-date station built to

current codes and standards will provide a sustainable and durable structure that should withstand a Katrina like event. This station will serve as an emergency shelter for first responders during storm events. \$3,500,000 has been allocated for the construction of a new Fire Station 11.

Operating Impact: A newly constructed Station 11 at its existing or nearby location would generate an energy efficient, modernized public safety facility that is centrally located to enhance response coverage. Land acquisition or demolition of current station will occur this year, along with the design for a new two bay modern station. Construction will begin in 2022 with a completion date in 2023. The anticipated increased costs to set up a temporary station for the fire personnel and equipment to operate from is estimated at approximately \$135,000.

General Services

Corrections-Security Ceiling Tile Replacement – The Jefferson Parish Correctional Center south wing was constructed in 2001 and houses approximately 482 inmates. The department of Health and Hospitals inspects the jail twice a year, one initial inspection and one follow-up inspection. The south wing constantly gets poor marks because of the poor condition of the ceilings. These poor marks are typically considered as non-critical and does not require immediate attention. During the last inspection CJA was notified that the ceiling going to be a critical issue soon. \$100,000 has been allocated to replace the ceiling tiles.

Operating Impact: The work will be performed in house by General Service staff and is anticipated to have minimal operating impact estimated at an increased cost of \$1,500 in overtime due to the safety concerns at the correctional facility.

Corrections-Sewerage & Wastewater Grinder – \$120,000 has been allocated to replace the sewerage grinder. The correctional facility is located in the City of Gretna and uses their sewage lift station for all water and sewage. The City of Gretna is responsible for the lift station and Jefferson Parish is responsible for all drainage exiting the jail to the lift station. Because of the nature of a jail there is a huge amount of non-dissolvable items that inmates flush down the toilets. Non-dissolvable items are not able to pass through the sewer lines into the lift station which causes sewage to pool and prevents drainage. Some of the non-dissolvable items do enter the lift station which causes additional drainage blockages and flooding issues. To prevent this Jefferson Parish has a sewage grinder installed prior to the lift station which grinds any solid trash so it can pass safely into the lift station. The sewage grinder is no longer operable and must be replaced.

Operating Impact: With the installation of a new sewer grinder, maintenance costs will decrease because there will be no drainage blockages or flooding. The anticipated savings is estimated at approximately \$5,000.

Corrections-Attorney Elevator – The North Wing attorney elevator is not functioning and must be rebuilt. Since the attorney elevator has inoperable, security is required to escort attorneys through secure areas of the facility requiring deputies to be re-assigned reducing manpower and increasing risks for everyone involved. \$150,000 has been

allocated to upgrade/remanufacture the North Wing traction elevator. The upgrade will replace all motors, velocity encoders, control systems and software to ensure safety and reliability for all passengers.

Operating Impact: The upgrade of the attorney elevator will increase costs due to an annual service agreement estimated at approximately \$10,000.

Surplus-Roof Replacement – The existing roof on this structure is approximately 45 years old. A roof coating was applied in 2015. Due to normal wear and tear and degradation of the roof coating the original roof material needs to be replaced. Current condition of the roof will lead to leaks which will cause structural and content damages as well as indoor air quality issues. \$40,000 is allocated to replace the roof at surplus.

Operating Impact: The annual maintenance is anticipated to result in savings to the operating budget. Several times through the year General Services has to respond to work orders to patch the roof from leaks and damages. The anticipated savings is estimated at approximately \$5,000.

Juvenile Services

The Jefferson Parish Juvenile Services department is funded by a dedicated property tax. A 3.5 millage rate was renewed in 2011 for ten years to operate and maintain the existing detention facilities, improve other related juvenile services and to replace substandard facilities. The current millage rate is levied at 3.23 mills and funds are appropriated in the annual operating budget as a transfer to capital to fund the following project(s):

Rivarde-Carpet Replacement – \$275,000 has been allocated to replace the carpet at Rivarde with tile. Currently, the carpet at the detention center is old, worn, stained and requires costly deep cleaning often by janitorial contractors. The new tile will help rid the center of lingering odors and give the office a better appearance.

Operating Impact: Since the carpet will be replaced with tile, it will be cleaned by the Department of Juvenile Services maintenance staff which is more cost effective than contracting with outside janitorial companies. It is anticipated that a savings from no longer requiring periodic carpet cleaning is estimated at approximately \$2,500.

Library

Wagner Library – Meeting Room and Improvements – Patrons of Wager Library have requested a meeting room to better serve the community. The carpet in the rest of the library will be replaced as well. \$1,200,000 has been allocated to add new meeting room and carpet replacement.

Operating Impact: There will be minimal maintenance costs for this project. The utilities cost are anticipated to increase by approximately 25% or \$7,800.

North Kenner-Gas Generator - \$250,000 has been allocated to purchase a new generator. North Kenner experience frequent loss of electrical power, which affects

operations at the libraries.

Operating Impact: There will be an anticipated increase to the budget for natural gas and routine maintenance/testing estimated at approximately \$3,700.

Avondale Library Construction - \$1,095,227 has been allocated to for the construction of a new branch. This project is currently in the design phase and is expected to be completed this year. The new library will allow the citizens of Avondale to have a library in their neighborhood.

Operating Impact: The proposed Library projects are funded by operating budget transfers and most will have little impact to the operating budget. Once the Avondale Library is completed there will be an increase to salaries due to new staff and funding for the operations of the facility. Expanded facilities will allow for increased use of Library facilities by patrons. Minimal maintenance costs are anticipated for the expanded facilities. There are no operating impacts in the current budget but will be quantified once there is sufficient funds to begin construction and an estimated time frame when the new facility becomes operational.

Recreation

The Jefferson Parish Consolidated Recreation department is funded by a dedicated property tax. A 10 millage rate was renewed in 2016 for ten years to operate, maintain and improve the existing recreation facilities and to replace substandard facilities. The current millage rate is levied at 9.71 mills and funds are appropriated in the annual operating budget as a transfer to capital. Additionally funding from the Parks millage is transferred to fund the following project(s):

Mike Miley-Softball Complex Improvements - \$1,500,000 has been allocated to upgrade this all-girls facility to include: adding bleacher covers, installing artificial turf, pressbox/concessions renovation, and installing new batting cages. This facility is used for girls' softball nearly year-round and is in desperate need of these upgrades.

East Bank Main Office Renovations – \$1,500,000 has been allocated for renovations to the East Bank Main Office. The main office housing the administrative staff of East Bank Recreation employees is in need of redesign to provide space for additional staff and make workflow more efficient. Office improvements and technology upgrades would benefit the workers and users of this facility. New windows, parking area, and rearrangement of the current workspace will be included in this project.

Bucktown Harbor-Shelter & Boardwalk Lights – The Bucktown Harbor location is one of the fastest, increasingly used facility operated by the Recreation Department. A recently opened boardwalk is used by area exercisers, nature lovers, and site-seers. It is an open facility visited by residents at all times of the day and night. Lights in the shelters and boardwalk areas would provide safety for those visiting during the evening hours. Additionally, the addition of lights would be aesthetically pleasing. \$75,000 has been allocated to this project.

Camp Parapet - \$100,000 has been allocated for the repairs. Camp Parapet is currently under design to perform a total restoration of this site, including monument improvements and repairing drainage issues.

West Bank Recreation-Fence Improvements – The Recreation Department is making a concerted effort to identify and replace many field fences throughout its facilities. These fences are damaged due to aging and play abuse, causing potential safety concerns. New fences are needed at several playgrounds and several fields within those playgrounds. \$500,000 has been allocated for this project.

West Bank Recreation-Concrete Repairs – The Recreation Department currently has inadequate and unsafe parking for many of its facilities. \$500,000 has been allocated to create and construct new parking options for JPRD users.

Westbank Lighting Improvements – Current lighting will be converted to LED lighting throughout various parks. \$500,000 has been allocated to upgrade the lighting at the parks, offering safer more efficient lighting.

Tot Lots – The tot lots at the Bonnabel Boat Launch, Woodmere Walking Track and North Avondale Walking Trail are old and in need of repairs. The current condition of these tot lots has become a safety hazard to the public and is often close because this. Also, the walking track at Woodmere is in dire need of repair. \$375,000 has been allocated to eliminate safety issues and offer the community an updated and fun opportunity for child play and growth.

Rosethorne-Boat Launch Improvements - \$225,000 has been allocated to improve the Rosethorne boat launch. This structure has suffered from age and the elements and is in need of drastic improvements to avoid potentially future safety issues. This project will ensure the stability and safety of this often-used structure.

Esther St. Walking Trail-Fence Project - This walking facility is very widely used by local residents. Fencing surrounding this area is needed for the protection and safety of its users. Additionally, aesthetically this would be an improvement. \$50,000 has been allocated to add fencing to the walking trail.

Various Park Improvements – Four parks parish-wide are in need of repairs/improvements. The projects will range from upgrading baseball/softball facilities, repairing gym floors, painting interior and exterior buildings and other general building renovations. \$1,075,000 has been allocated to the renovations that will improve the patrons experience at the parks.

Operating Impact: The proposed Recreation projects are all funded by transfers from the operating budget as a one-time expenditure. Expanded facilities and new equipment will result in additional resources needed to sustain operations. There will be a decrease in utility costs with the lighting improvements at West Bank Parks. The anticipated net increased costs are estimated at approximately \$30,000.

Road Lighting Department

The Jefferson Parish Consolidated Road Lighting District is funded by a dedicated property tax. A 3 millage rate was renewed in 2014 for ten years to operate, maintain and improve the existing road lighting facilities and to acquire and construct new facilities in the district. The current millage rate is levied at 2.82 mills and funds are appropriated in the annual operating budget as a transfer to capital to fund the following project(s):

Stumpf Blvd. Street Lighting – \$355,000 has been allocated for the installation of a new LED street lighting system. This will improve road users and pedestrian safety.

Operating Impact: The current lighting will be replaced with energy efficient LED fixtures. The anticipated savings on utilities costs are estimated at approximately \$3,800.

Rail Road Overpass to Lapalco Blvd – Currently there's no street lighting on US 90 between the Railroad Overpass and Lapalco Blvd. \$890,000 has been allocated to provide lighting in that area, which will increase the safety in that area.

Huey P. Long Street Lighting-Design - \$355,000 has been allocated to add lighting to the following areas: Clearview Blvd (Mounes St. to Huey P. Long Bridge), Huey P. Long Bridge and US 90 (Huey P. Long Bridge to W. 9 Mile Point Rd.) Currently there's no street lighting in these areas. The addition of street lights will increase safety in these areas.

Operating Impact: The installation of the new lights will result in increased the utilities cost. The anticipated increased costs for the two new projects are estimated at approximately \$27,000.

Sewerage Department

This program is primarily funded by a portion of the 7/8 of 1 cent sales tax. These revenues are expected to bring in \$7,730,000 toward the Sewer Capital Improvement Program (SCIP):

Road/Sewer Bond Program Management-Sewer - The Sewerage Department is currently under several Compliance Orders issued by the Louisiana Department of Environmental Quality (LDEQ). In response to these enforcement actions, the Sewer Capital Improvement Program (SCIP) has obtained bond funding and to correct deficiencies in the sewerage system. This project consists of Program Management services for the SCIP Bond Program being performed by a consulting engineer. The Sewerage Department does not have the resources to manage a program of this magnitude in-house. Functions of the Program Manager include project planning, engineer contract negotiations, design review, construction bid and award oversight, construction coordination and scheduling, and complaints management. \$1,400,000 has been allocated to the program management of the Road/Sewer Bond Program.

SCIP Non Bond Program Construction Management – This project consists of program management services for the SCIP non-bond funded programs being performed by a consulting engineer. The Sewerage Department does not have the resources to manage

a program of this magnitude in-house. Functions of the Program Manager include project planning, engineer contract negotiations, design review, construction bid and award oversight, construction coordination and scheduling, and complaints management. \$400,000 has been allocated to this project.

Sewer Capital – Equipment Purchases – The Sewerage Department undertakes many repair/rehabilitation projects of sewer gravity lines. The department needs certain equipment to complete these tasks. \$750,000 has been allocated to purchase equipment for completing in-house projects.

Rehab Program – Lining - This project provides \$2,430,000 for rehabilitation of existing sewer lines by cured-in-place lining and rehabilitation of existing sewer manholes by cementitious lining.

Rehab Program – Point Repairs - This project provides \$2,000,000 for rehabilitation of existing sewer lines by point repair or full line replacement.

Sewer Pavement Replacement – The Sewerage Department undertakes many repair/rehabilitation of gravity sewer lines. Asphalt is needed for the restoration of these construction sites. \$750,000 has been allocated for pavement replacement.

Operating Impact: These are ongoing projects that have no direct impact on operations/maintenance (O/M) as they are funded by a dedicated sales tax. However, timely completion of sewer upgrades/rehabilitation projects will result in reduced O/M costs as aging infrastructure is repaired or replaced facilitating fewer service calls and reduced energy consumption. In addition, adherence to schedule requirements by Louisiana Department of Environmental Quality (LDEQ) will eliminate fines and judicial action. The impact to the operating budget will result in savings to personnel overtime hours, supplies and maintenance as a result of more efficient facilities estimated at approximately \$75,000 in savings. It is anticipated that the lower operating costs will allow resources to be used for other immediate needs.

Streets

Asphalt/Concrete-Major Projects – A pavement management system is used to determine which streets are in most dire need of repair. Using this system, the Streets Department is able to assess street infrastructure and plan the restoration of both cement and asphalt streets. For 2021, \$2,250,000 is allocated to this ongoing annual project. Work will be done in-house and through contractual services. The operational impact is that funds will be added every year to help alleviate maintenance issues with asphalt and concrete streets.

ADA Compliance – The Parish of Jefferson has stepped up its ADA compliance efforts through an intensive identification program, which includes compiling an inventory of non-accessible street corners; identifying intersections within close proximity to schools, shopping malls, and other high pedestrian traffic areas. The 2021 budget includes \$400,000 for these improvements which will increase pedestrian traffic and ensure equal access for individuals who may have specific needs.

Drainage-Major Projects – A small drainage program has been implemented that will address repairs and replacement of residential street drainage problems that are 24” and under. Problem areas are identified and repaired/replaced as needed. The 2021 budget includes \$600,000 for these repairs. The operational impact of this project is recognized annually as a transfer from the operating budget to fund these repairs on an as needed basis. The annual transfer is based upon estimated needs during the year.

Various Street Repairs – Nine streets parish-wide have been identified as in disrepair that need to be resurfaced or replace panels. The department field staff determine what streets needs to be repaired as well as residents requests. \$5,232,000 has been allocated to make these repairs. Once streets are repaired, it will provide for safer driving conditions and proper water flow to the drainage system.

Parkways Building/Yard Renovations – The Animal Shelter on Ames Boulevard has relocated. The building has now been demolished and the property will become an addition to the Wes Bank Parkways yard. The property will be graded and filled to store Parkways maintenance equipment and vehicles. Also, a fence will be installed to prohibit access to the public. \$150,000 has been allocated to this project.

Lapalco Bridge Repairs & Upgrades - \$100,000 has been allocated for any immediate or necessary repairs in the event an accident occurs. This will provide safer driving conditions and advise drivers of marine traffic.

West Bank Maintenance Building Renovations - \$250,000 has been allocated to renovate the old Telecommunications Building on Belle Terre Blvd. Once the renovations are finished, Streets and Parkways Departments will move there. This office allow for more space for both departments.

Loyola @ I-10 Interchange – The Louis Armstrong International Airport will be adding additional terminals. With this addition, traffic in the area will increase due to passengers entering the airport. Improvements are needed to minimize queuing on the interstate system and be in compliance with the Louisiana Department of Transportation Complete Street Policy. These improvements consist of widening a portion of I-10 between Loyola Drive and Williams Boulevard, elevated ramps to and from Loyola Drive and improvement to Loyola Drive to enhance operational conditions. Jefferson Parish will contribute \$1,500,000 to be paid over a 12 year period, with minimum annual installments of \$125,000 per year.

Operating Impact: An annual appropriation from the operating budget is anticipated to help alleviate maintenance issues with asphalt and concrete streets. The annual operating budget transfer is based upon estimated needs during the year. ADA compliance is an on-going effort to update high pedestrian traffic areas. Future transfers from the operating budget are anticipated to address the compliance needs. The anticipated saving to street maintenance as a result of these projects are estimated at approximately \$260,000. Additionally it is anticipated that the savings will allow resources to be used for other immediate needs.

Telecommunications

VoIP Telephone - The AVAYA VoIP phone network was installed and operational in late 2015, with most users going online in 2016. In 2018, there was a major software upgrade and we are planning another software upgrade. Each software upgrade costs a minimum of \$150,000. In addition to upgrading the software, the server hardware will be replaced. The VoIP phone system has expanded from 6 physical servers to 10 since its inception, all of which will need to be replaced. Additionally, two routers handling SIP traffic needs to be replaced as well.

Operating Impact: The AVAYA phone system is not only the primary phone system for the Administration. It serves as the phone system for the DA, First & Second Parish Court, Clerk of Court, Correctional Facility, 911 Administration, and the 24th JDC. Deferring investment in regular upgrades and replacements of our voice equipment could cripple our ability to communicate internally and externally with the public. Other consequences of not continuously budgeting for upgrades can result in increased risk of security breaches, equipment failures that can affect entire offices, and increased IT support costs. The replacement of this software and equipment is not expected to result in any impacts to the operating budget. Annual maintenance support is expected to remain unchanged.

Consolidated Water

The capital program of the Jefferson Parish Consolidated Water District is primarily funded by a dedicated property tax. A 3.54 millage rate was renewed in 2013 for ten years to operate, maintain and improve the existing water facilities and to acquire and construct new facilities in the district. The current millage rate is levied at 3.33 mills and funds are appropriated in the annual capital budget to fund the following project(s):

East Bank Water Plant – Portions of the existing East Bank Water Plant, built in 1951, 1955, and 1965 can no longer be operated at the original design capacity and still meet regulatory requirements. The 2020 budget has allocated \$3,690,357 for the engineering and preliminary construction to replace a portion of the EB Water Plant. The construction of the new treatment plant will allow for decommissioning of the three oldest plants at the 3600 block of Jefferson Highway.

Operating Impact: It is anticipated that the operational impact of this project will reduce the Water Department's annual operating costs by \$300,000 and enhance reliability as well as operating efficiency. Operating budget transfers will be needed in future years to fully fund the cost of this major project.

Meter Boxes/Cover-Warehouse – \$100,000 has been allocated for the Public Works Warehouse to replenish the meter boxes/covers inventory as needed. This project allows for dated, broken and missing meter boxes/covers.

Meter Replacement-Warehouse – \$500,000 has been allocated to replenish the meter inventory that are dated and/or broken as needed. The new water meters will be automated and more efficient.

Westbank Water Tower Cleansing & Recoating – The existing protective coating system on the interior and exterior surface of water tank on West Bank of Jefferson Parish no longer retain its protective qualities due to passage of time and longtime exposure to the environment. As a result, the surface of the tank is currently exhibiting corrosion, pitting, rust and base metal thickness loss. \$1,000,000 has been allocated to this project to ensure the metal surface of the tank have adequate protection from environmental exposure and extend its service life.

Hydrant Replacement-Warehouse – \$500,000 has been allocated for the Public Works Warehouse to replenish fire hydrants as needed. This project allow for the replacing of dated, broken and damaged hydrants that are required due to being an essential component in fire protective systems.

Valves-Warehouse – \$300,000 has been allocated for the Public Works Warehouse to replenish water valves as needed.

Auto Meter Read System – The existing water meters are past their useful life and many are 20 years or older, which industry standards suggest the meters have lost accuracy and not capturing the actual amount of water being used. \$5,000,000 has been allocated to upgrade all meter reading infrastructure and meters.

Plant Equipment – \$500,000 has been allocated to replace outdated equipment for the plants due to age and parts that can no longer be purchased. Due to the age of the current generators, new parts can no longer be purchased.

The projects included in the discussion above will have impact on the operating budget either by savings or increased costs. The savings will be as a result reduced energy consumption or reduced repairs and maintenance costs. The increased costs will be as a result of new or expanded facilities coming on line. Savings will be shown as a reduction while increased costs will be shown as an increase in operating costs.

Operating Impacts	
By Function	
Drainage	(\$150,000)
Streets	(\$260,000)
Road Lighting	\$23,200
Water	(\$300,000)
Sewer	(\$75,000)
Public Safety	\$100,000
Culture & Recreation	\$41,500
Other	\$1,500

Funding for **Departmental Capital Outlay** purchases such as small computers, printers, office furniture and/or other small equipment needed in day-to-day operations are included in the operating budget.

2021-2025 Jefferson Parish Capital Budget

Estimated Project Costs

	<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2022-2025</i>	<i>Requested Funding F/Y 2021</i>	<i>Funding Sources</i>
<u>Animal Shelter</u>					
56815 001	New EB Animal Shelter	12,242,000	42,000	11,000,000	1,200,000
Total: Animal Shelter		12,242,000	42,000	11,000,000	1,200,000
<u>Drainage</u>					
52110 001	Pump Station Upgrades - Misc Imps	15,468,940	14,468,940		1,000,000
52110 069	West Esplanade Pump Station	3,000,000			3,000,000
52300 017	2021 Drainage Capital	815,635			815,635
52356 050	Mounes Box Culvert	15,285,618	12,285,618		3,000,000
52356 097	Canal Bank Improvements 2021	11,453,292	8,453,292		3,000,000
52356 103	Canal 2 Outfall Replacements	3,446,260	446,260		3,000,000
52356 113	California Canal Improvements	6,000,000	3,000,000		3,000,000
52356 117	Manhattan Blvd.	3,000,000			3,000,000
52710 002	Corps Of Engineers Parish Portion	73,458,059	67,258,059		6,200,000
Total: Drainage		131,927,804	105,912,169		26,015,635
					Operating Budget Transfer
					Capital Improvement Millage
					Drainage and Sewerage Tax
					Drainage and Sewerage Tax
					Drainage and Sewerage Tax
					Drainage and Sewerage Tax
					Capital Improvement Millage
					Capital Improvement Millage
					Capital Improvement Millage
					Capital Improvement Millage

Estimated Project Costs

<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2022-2025</i>	<i>Requested Funding F/Y 2021</i>	<i>Funding Sources</i>
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Fire

48810 023	Emergency Repairs Various Fire Dept Facilities	1,000,000		1,000,000	Operating Budget Transfer
48811 011	Remodel of Station 13	900,000		900,000	Operating Budget Transfer
48820 002	New Fire Station 11	5,000,000	1,500,000	3,500,000	Operating Budget Transfer
Total:	Fire	6,900,000	1,500,000	5,400,000	

Fire Dist 7, 8

49215 001	VFD #7 - Nine Mile Point	1,120,629	1,080,229	40,400	Operating Budget Transfer
49215 002	VFD #7 - Avondale	923,059	890,859	32,200	Operating Budget Transfer
49215 003	VFD #7 - Bridge City	1,025,866	961,466	64,400	Operating Budget Transfer
49215 004	VFD #7 - Live Oak	1,076,750	1,012,350	64,400	Operating Budget Transfer
49215 005	VFD #7 - Herbert Wallace	1,057,644	993,244	64,400	Operating Budget Transfer
Total:	Fire Dist 7, 8	5,203,948	4,938,148	265,800	

General Services

58510 036	Corrections - Security Ceiling Tile Replacement	100,000		100,000	Operating Budget Transfer
58510 037	Corrections - Sewerage & Wastewater Grinder	120,000		120,000	Operating Budget Transfer
58510 038	Corrections - Attorney Elevator	150,000		150,000	Operating Budget Transfer
58514 053	Surplus - Roof Replacement	40,000		40,000	Operating Budget Transfer

Estimated Project Costs

		<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2022-2025</i>	<i>Requested Funding F/Y 2021</i>	<i>Funding Sources</i>
<u>General Services</u>						
	<i>Total: General Services</i>	410,000			410,000	
<u>Juvenile Services</u>						
58112	007 Rivarde - Carpet Replacement	275,000			275,000	Operating Budget Transfer
	<i>Total: Juvenile Services</i>	275,000			275,000	
<u>Library</u>						
47819	009 Wagner - Meeting Room & Parking Lot Exp	1,200,000			1,200,000	Operating Budget Transfer
47829	008 North Kenner - Gas Generator	250,000			250,000	Operating Budget Transfer
47836	001 Avondale Library Construction	1,669,374		1,074,147	595,227	Fund Balance-Capital Projects
47836	001a Avondale Library Construction	500,000			500,000	Operating Budget Transfer
	<i>Total: Library</i>	3,619,374		1,074,147	2,545,227	
<u>Millage</u>						
56010	009 Carnival Events 2021	350,000			350,000	Operating Budget Transfer
	<i>Total: Millage</i>	350,000			350,000	
<u>MIS</u>						
59410	009 Server Replacement	341,505		172,995	150,000	Operating Budget Transfer
59410	010 Network Equipment	990,523		669,673	275,000	Operating Budget Transfer

Estimated Project Costs

		<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2022-2025</i>	<i>Requested Funding F/Y 2021</i>	<i>Funding Sources</i>
<u>MIS</u>						
<i>Total: MIS</i>		1,332,028	842,668	425,000	64,360	
<u>Recreation</u>						
46010	012	Bonnabel Boat Launch - Tot Lot	150,000		150,000	Operating Budget Transfer
46814	020	Mike Miley - Softball Complex Improvements	1,645,066	145,066	1,500,000	Operating Budget Transfer
46816	015	Delta - Improvements	652,779	152,779	500,000	Operating Budget Transfer
46822	010	EB Main Office Renovations	1,700,125	200,125	1,500,000	Operating Budget Transfer
46825	020	Bucktown Harbor - Shelter & Boardwalk Lights	75,000		75,000	Operating Budget Transfer
46828	004	Camp Parapet	329,000	229,000	100,000	Operating Budget Transfer
46833	004	Williams Playlot - Improvements	75,000		75,000	Operating Budget Transfer
46710	015	Westbank Recreation - Fence Projects	543,345	43,345	500,000	Operating Budget Transfer
46710	016	Westbank Recreation - Concrete Repairs	538,722	38,722	500,000	Operating Budget Transfer
46710	017	WB Lighting Improvements	606,145	106,145	500,000	Operating Budget Transfer
46715	004	Woodmere - Walking Track/Tot Lot	200,000	100,000	100,000	Operating Budget Transfer
46718	017	Rosethorne - Boat Launch Improvements	225,000		225,000	Operating Budget Transfer
46730	007	Bridge City - Improvements	620,686	120,686	500,000	Operating Budget Transfer

Estimated Project Costs

<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2022-2025</i>	<i>Requested Funding F/Y 2021</i>	<i>Funding Sources</i>
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Recreation

46740 003	North Avondale Walking Trail - Tot Lot	125,000		125,000	Operating Budget Transfer
46749 001	Esther St Walking Trail - Fence Project	50,000		50,000	Operating Budget Transfer
Total:	Recreation	7,535,868	1,135,868	6,400,000	

Road Lighting

45710 009	Stumpf Blvd Street Lighting	467,527	112,527	355,000	Operating Budget Transfer
45733 001	Rail Road Overpass to Lapalco Blvd	2,410,000	1,520,000	890,000	Operating Budget Transfer
45738 001	Huey P. Long Bridge St. Lighting-Design	705,000	350,000	355,000	Operating Budget Transfer
Total:	Road Lighting	3,582,527	1,982,527	1,600,000	

Sewerage

42214 001	Road/Sew Bond Program Management-Sewer	10,164,298	3,164,298	1,400,000	Roads & Sewerage Tax
49401 003	SCIP Non Bond Prog Manage	2,000,000		400,000	Roads & Sewerage Tax
49403 002	Equipment Purchase	16,817,405	13,067,405	750,000	Roads & Sewerage Tax
49404 001	Rehab Prog - Lining Contract	53,381,993	39,051,993	2,430,000	Roads & Sewerage Tax
49404 003	Rehab Prog - Point Repair Contract	52,860,222	40,360,222	2,000,000	Roads & Sewerage Tax
49434 001	Pavement Replacement	1,500,000	750,000	750,000	Roads & Sewerage Tax
Total:	Sewerage	136,723,918	96,393,918	7,730,000	

Estimated Project Costs

		<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2022-2025</i>	<i>Requested Funding F/Y 2021</i>	<i>Funding Sources</i>
<u>Street</u>						
45629	025	Parkway Building/Yard Renovations	299,344	149,344	150,000	Operating Budget Transfer
45638	007	Lapalco Bridge Repairs & Upgrades	12,271,000	12,171,000	100,000	Operating Budget Transfer
42000	019	2021 Unallocated 7/8ths	5,886,420		5,886,420	Roads & Sewerage Tax
45004	009	ADA S/W D/W	6,445,555	6,045,555	400,000	Operating Budget Transfer
45004	011	Asphalt	4,478,945	3,728,945	750,000	Operating Budget Transfer
45004	012	Concrete	6,597,526	5,097,526	1,500,000	Operating Budget Transfer
45004	013	Drainage	2,840,526	2,240,526	600,000	Operating Budget Transfer
45010	025	WB Maintenance Bldg Renovations	2,570,231	2,320,231	250,000	Operating Budget Transfer
45010	112	Ames Blvd	925,000	525,000	400,000	Operating Budget Transfer
45010	233	Lauricella Ave	830,500	630,500	200,000	Operating Budget Transfer
45010	406	W. Napoleon/David Dr.	1,049,500	499,500	550,000	Operating Budget Transfer
45010	500	Hesper Ave/Helios Ave	1,787,500	1,287,500	500,000	Operating Budget Transfer
45010	505	Carrollton Ave	781,553	281,553	500,000	Operating Budget Transfer
45010	515	Focus, Rose & Toulouse Streets	167,000	100,000	67,000	Operating Budget Transfer
45010	113	Leaf Pl Near Lamar	110,000		110,000	Operating Budget Transfer

Estimated Project Costs

	<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2022-2025</i>	<i>Requested Funding F/Y 2021</i>	<i>Funding Sources</i>
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Street

45010 114	Nel Court	210,000		210,000	Operating Budget Transfer
45010 202	Deckbar Ave	245,000		245,000	Operating Budget Transfer
45010 244	8th Street - Harvey	300,000		300,000	Operating Budget Transfer
45010 245	8th Street - Marrero	150,000		150,000	Operating Budget Transfer
45010 246	Betz Ave	330,000		330,000	Operating Budget Transfer
45010 315	Alex Korman Blvd	250,000		250,000	Operating Budget Transfer
45010 316	Ehret Rd	400,000		400,000	Operating Budget Transfer
45010 317	Live Oak Blvd (Waggaman)	500,000		500,000	Operating Budget Transfer
45010 318	S Jamie Blvd	140,000		140,000	Operating Budget Transfer
45010 413	W Canal Ave	245,000		245,000	Operating Budget Transfer
45010 518	Orleander St	135,000		135,000	Operating Budget Transfer
45020 002	I-10/Loyola Interchange	375,000	250,000	125,000	Operating Budget Transfer
Total:	Street	50,320,600	35,327,180	14,993,420	

Telecommunications

58420 001	VOIP Telephone System	3,370,807	2,043,400	1,300,000	Operating Budget Transfer
Total:	Telecommunications	3,370,807	2,043,400	1,300,000	

Estimated Project Costs

		<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2022-2025</i>	<i>Requested Funding F/Y 2021</i>	<i>Funding Sources</i>
<u>Water</u>						
54016	002	Meter Boxes/Covers-Warehouse	1,690,182	1,590,182	100,000	Capital Improvement Millage
54016	004	Meter Replacement-Warehouse	6,725,237	6,225,237	500,000	Capital Improvement Millage
54019	011	WB Water Tower Cleansing and Recoating	3,000,000	2,000,000	1,000,000	Capital Improvement Millage
54020	001	Valves-Warehouse	6,692,787	6,392,787	300,000	Capital Improvement Millage
54021	002	Hydrant Replacement-Warehouse	5,836,482	5,336,482	500,000	Capital Improvement Millage
54029	013	EB Plant Upgrade	71,872,539	68,182,182	3,690,357	Capital Improvement Millage
54037	007	Auto Meter Read System	8,123,000	3,123,000	5,000,000	Capital Improvement Millage
54041	004	Plant Equipment	2,073,924	1,573,924	500,000	Capital Improvement Millage
Total: Water			106,014,151	94,423,794	11,590,357	
<u>Grand Total</u>						
			469,808,025	345,615,819	45,325,000	78,867,206

On motion of Mr. Walker, seconded by Mr. Templet, the following ordinance was offered:

SUMMARY NO. 25548 ORDINANCE NO. 26106

An ordinance adopting the 2021 Capital Budget for all departments, offices, agencies and special districts for the Parish of Jefferson for the upcoming year, and providing for related matters.

NOW, THEREFORE BE IT ORDAINED BY THE JEFFERSON PARISH COUNCIL, JEFFERSON PARISH, LOUISIANA, acting as governing authority of said Parish:

SECTION 1. That the 2021 Capital Budget (including Federal and State Grants) of Jefferson Parish, Louisiana, in accordance with the recommendation of the Parish President, pursuant to Section 4.02, Subsection "C", Paragraph 6 of the Jefferson Parish Charter, be and is hereby adopted, a copy of which is attached and made a part hereof.

SECTION 2. That the Finance Director is authorized to perform such ancillary transactions as are necessary to give full force and effect to this ordinance.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: 7 NAYS: None ABSENT: None

This ordinance was declared to be adopted on the 9th day of December, 2020, and shall become effective as follows, if signed forthwith by the Parish President, ten (10) days after adoption, thereafter, upon signature by the Parish President or, if not signed by the Parish President upon expiration of the time for ordinances to be considered finally adopted without the signature of the Parish President, as provided in Section 2.07 of the Charter. If vetoed by the Parish President and subsequently approved by the Council, this ordinance shall become effective on the day of such approval.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY



EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Jefferson Parish

Grants





**JEFFERSON PARISH, LOUISIANA
FEDERAL AND STATE GRANT FUNDS
2021 ADOPTED BUDGET**

GRANT AGENCY	REVENUES			EXPENDITURES	
	GRANT	OTHER	TRANSFERS FROM OTHER FUNDS	OPERATING	TRANSFERS TO OTHER FUNDS
<u>Health & Welfare</u>					
U S Department of Health and Human Services - Direct	\$ 9,664,580	\$ -	\$ 1,400,000	\$ 11,064,580	\$ -
U S Department of Health and Human Services - Indirect	4,788,380	-	-	4,788,380	-
U S Department of Action	58,566	-	35,000	93,566	-
U S Department of Agriculture	826,119	-	-	826,119	-
U S Department of Labor	3,129,500	-	-	3,129,500	-
Federal Emergency Management Agency	243,000	-	-	243,000	-
Miscellaneous Federal Grants	112,700	-	100,000	212,700	-
Total Health & Welfare	<u>18,822,845</u>	<u>-</u>	<u>1,535,000</u>	<u>20,357,845</u>	<u>-</u>
<u>Urban Redevelopment</u>					
U S Department of Housing and Urban Development	<u>4,429,473</u>	<u>-</u>	<u>-</u>	<u>4,329,473</u>	<u>100,000</u>
<u>Transit</u>					
U S Department of Federal Transit Administration	<u>4,160,000</u>	<u>-</u>	<u>2,900,000</u>	<u>2,135,000</u>	<u>4,925,000</u>
<u>Public Safety</u>					
U S Department of Justice	<u>24,999</u>	<u>-</u>	<u>47,000</u>	<u>71,999</u>	<u>-</u>
<u>Public Works</u>					
U S Depart. of National Oceanic Atmospheric Assoc.	<u>45,511</u>	<u>45,511</u>	<u>-</u>	<u>91,022</u>	<u>-</u>
TOTAL	\$ <u>27,482,828</u>	\$ <u>45,511</u>	\$ <u>4,482,000</u>	\$ <u>26,985,339</u>	\$ <u>5,025,000</u>



Jefferson Parish

Debt Service





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Debt Management

INTRODUCTION

Debt management is an important tool to the Parish's financial management practices. Debt financing is used to fund infrastructure, public buildings, and many other large capital projects as funding with current operating revenue would be impractical. Good debt management is necessary to ensure that: 1) debt issuances are in compliance with all relevant laws and regulations; 2) the most appropriate debt financing techniques are obtained to ascertain the lowest possible interest rates; 3) given the Parish's anticipated revenues and operational needs, all debt issued is within these confines.

CREDIT RATING

Standard and Poor's reviewed, in 2015, the Issuer Credit Rating for the Jefferson Parish Louisiana Local Government Environmental Facilities and Community Development Authority 2015 Revenue Refunding bonds. These bonds were assigned an AA- rating and stable outlook. The stable outlook reflects strong management, with good financial policies and practices.

Standard and Poor's reviewed, in 2017, the Issuer Credit Rating for the Jefferson Parish 2017B Special Sales Tax revenue Bonds. These bonds were assigned an AA rating and stable outlook. The stable outlook reflects the district's strong retail activity.

Moody's reviewed, in 2017, the Issuer Credit Rating for the Jefferson Parish 2017B Special Sales Tax revenue Bonds. These bonds were assigned an A2 rating and stable outlook. The stable outlook reflects the expectation that ongoing development and economic activity will support generally steady sales tax collections and maintain adequate debt service coverage levels.

Standard and Poor's reviewed, in 2018, the Issuer Credit Rating for the Jefferson Parish 24th Judicial Court 2014 Revenue Refunding bonds, and monitors the Parish's debt as part of their continuing surveillance efforts. These bonds maintained an AA rating and stable outlook. The stable outlook reflects an adequate economy, with access to a broad and diverse metropolitan statistical area.

Standard and Poor's reviewed, in 2018, the Issuer Credit Rating for the Jefferson Parish 2nd Parish Court 2014 Revenue Refunding bonds, and monitors the Parish's debt as part of their continuing surveillance efforts. These bonds maintained an AA rating and stable outlook. The stable outlook reflects an adequate economy, with access to a broad and diverse metropolitan statistical area.

Standard and Poor's reviewed, in 2020, the Issuer Credit Rating for the Jefferson Parish West Jefferson Park and Community Center 2020 Revenue and Refunding bonds (Parc de Familles Project). These bonds were assigned an AA rating and stable outlook. The stable outlook reflects an adequate economy, strong management, and very strong budgetary flexibility.

Standard and Poor's reviewed, in 2020, the Issuer Credit Rating for the Jefferson Parish Louisiana Local Government Environmental Facilities and Community Development Authority 2020 Revenue and Refunding bonds (CPZ Beautification Project). These bonds were assigned an AA rating and stable outlook. The stable outlook reflects an adequate economy, strong management, and very strong budgetary flexibility.

Standard and Poor's reviewed, in 2020, the Issuer Credit Rating for the Jefferson Parish Louisiana Local Government Environmental Facilities and Community Development Authority 2012 Revenue Refunding bonds (Jefferson Parking Garage Project). These bonds maintained an AA- rating and stable outlook. The stable outlook reflects an adequate economy, strong management, and very strong budgetary flexibility.

Jefferson Parish has a history of solid financial operations with strong fund balance reserves indicating sound financial policies. Overall net debt levels are low when compared with parishes/counties of similar size across the country. Jefferson Parish's service sector-based economy centers on retail trade, health care and tourism and reflects the expectation that the parish will remain the area's major retail center. Despite the current COVID-19 pandemic, the parish continues to experience modest growth in property and sales taxes and expects this trend to continue.

Type	Moody's	Standard & Poor's
LCDA Series 2015	n/a	AA-
Special Sales Tax 2017B	A2	AA
24 th JDC	n/a	AA
2 nd Parish Court	n/a	AA
Parc des Familles	n/a	AA
CPZ Beautification	n/a	AA
Parking Garage Project	n/a	AA-

CURRENT BOND ISSUES

Special Tax and General Obligation Bonds

1. Special Sales Tax Revenue Bonds

The Special Sales Tax Revenue Refunding Bonds Series are secured by, and payable from, 7/8 of 1% sales tax collected in the unincorporated area of Jefferson Parish and within the Town of Jean Lafitte. In 1998, the Parish issued \$125,466,059 of Special Sales Tax Revenue Refunding Bonds - Series 1998 to partially refund Series 1991A and Series 1991B and to provide additional funding for the Road Improvement Program.

In 2013, the Parish issued \$45,085,000 of Special Tax Revenue Refunding Bonds - Series 2013. The Series 2013 Bonds were issued for the purpose of refunding \$39,815,000 aggregate principal amount of the Special Sales Tax Refunding Bonds Series 2005.

In 2017, the Parish issued \$41,675,000 of Special Sales Tax Revenue Refunding Bonds – Series 2017A and \$107,815,000 of Special Sales Tax Revenue Bonds – Series 2017B. The Series 2017A Bonds were issued for the purpose of refunding \$5,375,000 aggregate principal amount of the Special Sales Tax Revenue Bonds – Series 2007B and \$35,250,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds – Series 2015. The Series 2017B Bonds were issued for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish.

In 2019, the Parish issued \$52,635,000 of Special Sales Tax Revenue Refunding Bonds – Series 2019A and \$227,365,000 of Special Sales Tax Revenue Bonds – Series 2019B. The Series 2019A Bonds were issued for the purpose of refunding \$59,525,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds – Series 2009B. The

Series 2019B Bonds were issued for the purpose of constructing, improving or maintaining sewerage, road and drainage projects located in the Parish.

At December 31, 2020, \$438,845,000 of such bonds remained outstanding and \$18,021,404 was available in the various Debt Service Funds to service the debt.

2. Hotel Occupancy Tax Bonds

In 2017, the Parish issued \$7,020,000 of East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 2018. The Series 2018 Bonds were issued for the purpose of refunding \$130,000 aggregate principal amount of the East Bank Occupancy Tax Refunding & Improvement Bonds – Series 1997, \$1,880,000 aggregate principal amount of the Louisiana Local Government Environmental Facilities and Community Development Authority (the “LCDA”) – Series 2009B Bonds, and \$4,060,000 aggregate principal amount of the LCDA – Series 2009C Bonds. The East Bank Hotel Occupancy Tax Refunding & Improvement Bonds – Series 2018 are secured by and payable from a one percent hotel occupancy tax levied and collected on the occupancy of hotel rooms located on the East Bank of the Mississippi River within the Parish of Jefferson. At December 31, 2020, \$6,550,000 of such bonds remained outstanding and \$389,410 was available in the Debt Service Fund to service the debt.

3. Public Improvement Revenue Bonds

The Second Parish Court Building - Series 2014 Revenue Refunding Bonds were issued March 1, 2014 for the purpose of refunding \$3,885,000 aggregate principal amount of the Second Parish Court Building - Series 2003 Revenue Bonds. The Second Parish Court Building –Series 2014 Bonds are secured by a charge for each criminal case brought to the Second Parish Court of Jefferson, which results in a criminal conviction, a guilty plea, or bond forfeiture. The maximum permitted Judicial Expense Fund Revenues charge per case will be \$15. In addition for all cases over which the Second Parish Court has jurisdiction a service charge of \$7 per filing will be imposed. Also, in each proceeding where a fine is imposed or court costs are ordered to be paid a service charge of \$7 shall be collected. The \$7 filing charge and service charges are considered Parish Court Building Revenues. If sufficient funding is not generated from these service charges, then revenues generated in the ‘Second Parish Court Expense Fund’ are pledged. At December 31, 2020, \$2,995,000 of such bonds remained outstanding and \$74 was available in the Debt Service Fund to Service the debt.

The 24th Judicial District Court-Series 2014 Revenue Refunding Bonds were issued March 19, 2014 for the purpose of refunding \$8,630,000 aggregate principal amount of the 24th Judicial District Court-Series 2004 Revenue Bonds. The 24th Judicial District Court-Series 2014 Bonds are secured by an irrevocable pledge and dedication of the 24th Judicial District Revenues and, to such extent as 24th Judicial District Revenues are insufficient, any legally available funds of the Parish. As of December 31, 2020, \$6,905,000 of such bonds remained outstanding with \$1,078,887 available in the Debt Service Fund to service the debt.

4. General Obligation Bonds

These bonds are collateralized by a special tax (sufficient in amount in each instance to service the specific issue) to be collected annually, in excess of all other taxes, on all of the property subject to taxation within the territorial limits of the particular district of each specific issue.

In 2011, the Parish issued \$3,110,000 of General Obligation Refunding Bonds for the purpose of redeeming \$3,060,000 aggregate principal amount of the Fire Protection District No. 7 - Series 2000. As of December 31, 2020, no such bonds remained outstanding.

In 2011, the Parish issued \$6,230,000 of General Obligation Refunding Bonds for the purpose of redeeming \$6,590,000 aggregate principal amount of the Consolidated Playground District No. 2, Sub No. 1 - Series 2000. As of December 31, 2020, no such bonds remained outstanding.

5. Certificates of Indebtedness

The Animal Shelter Certificates of Indebtedness in the amount of \$6,295,000 were issued July 1, 2013 for the purpose of acquiring, constructing, improving, or maintaining humane animal control and shelter within the Parish. The Animal Shelter Certificates are secured by an irrevocable pledge and dedication of the funds to be derived from the levy and collection of ad valorem taxes. As of December 31, 2020, \$840,000 of such bonds remained outstanding with \$6,653 available in the Debt Service Fund to service the debt.

The Consolidated Sewerage District 1 Certificates of Indebtedness were issued in the amount of \$663,443 on April 8, 2013 for the purposed of constructing sewerage improvements along certain streets within the District. The certificates are secured by and payable solely from the collection of the special assessment levied on each lot of parcel of real estate abutting on certain portions of certain streets within the District. As of December 31, 2020, \$199,033 of such certificates remained outstanding and \$18,874 was available in the Debt Service Fund to service the debt.

LOAN PROGRAMS

In 2008, the Parish executed two loan agreements with the Louisiana Local Government Environment Facilities and Community Development Authority (the LCDA). The LCDA Revenue Refunding Bonds - Series 2008A Bonds authorized a loan amount of \$6,770,000. The LCDA Revenue Refunding Bonds - Series 2008B Bonds authorized a loan amount of \$6,455,000 to provide for advance refunding of the Issuer's Outstanding Fixed Rate Revenue Bonds (LCDA Loan Financing Program) Series 2001D Bonds. Disclosure of future debt principal and interest payments have been established based at an assumed interest rate of 3.83% and 2.87 % and repaid over the next 22 years. The interest rate on these notes fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. As of December 31, 2020, \$3,635,000 of the LCDA Series 2008A remained outstanding with \$291,394 available in the Debt Service Fund to service the debt.

In 2010, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) - Series 2009C authorized a loan amount of \$6,500,000 to provide funds to fund a portion of the costs of constructing and equipping a performing arts center within the Parish of Jefferson, and paying the costs of issuance associated with Bonds. Disclosure of future debt principal and interest payments have been estimated based at an assumed interest rate of 3.75% and repaid over the next 20 years. The interest rate on this note fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. The weekly BMA Swap Index rate plus 100 basis points constitutes the Participant Rate charged to the Parish. As of December 31, 2020, no such bonds remained outstanding.

In 2010, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) - Series 2010 (CPZ) authorized a loan amount of \$3,165,000 to provide funds to finance the Jefferson CPZ beautification improvements within the Parish of Jefferson. Disclosure of future debt principal and interest payments have been estimated based at an assumed interest rate of 3.25% and repaid over the next 20 years. The interest rate on this note fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. The weekly BMA Swap Index rate plus 100 basis points constitutes the Participant Rate charged to the Parish. As of December 31, 2020, \$1,845,000 of LCDA Series 2010 (CPZ) loans remained outstanding with \$50,789 available in the Debt Service Fund to service the debts.

In 2013, the Parish executed a loan agreement with the Louisiana Department of Environmental Quality (Clean Water State Revolving Fund) in the amount of \$15,250,000 to provide funds for the replacement and/or upgrade to several existing Sewerage lift stations. The Louisiana Department of Environmental Quality loan is secured by a pledge of revenues of Consolidated Sewerage District No.1. As of December 31, 2020, loan proceeds of \$14,756,913 have been drawn down under this agreement and \$9,122,279 remained outstanding.

In 2014, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Refunding Bonds-Series 2014 authorized a loan amount of \$7,545,000 for the purpose of refunding \$7,120,000 aggregate principal amount of the West Jefferson Park and Community Center and Playground Revenue Bonds-Series 2004. The West Jefferson Park and Recreation District 2014 loan is secured by revenues received by the District from the service charge levied monthly and bi-monthly on every dwelling receiving water service. As of December 31, 2019, \$4,955,000 of LCDA Series 2014 (WJ Park) loans remained outstanding with \$285,968 available in the Debt Service Fund to service the debt.

In 2014, the Parish executed a loan agreement with the Louisiana Department of Environmental Quality (Clean Water State Revolving Fund) in the amount of \$20,000,000 to provide funds for rehabilitation of the Marrero Waste Water Treatment Plant. The Louisiana Department of Environmental Quality loan is secured by a pledge of revenues of Consolidated Sewerage District No.1. As of December 31, 2020, loan proceeds of \$16,606,652 have been drawn down under this agreement and \$12,818,652 remained outstanding.

In 2014, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$2,252,160 to provide funds for improvements to the East Bank Waste Water Treatment Plant and for replacement of pumps at the Terrytown No. 2 Waste Water Treatment Plant. The Louisiana Public Facilities Authority loan is secured by the pledge of revenues of Consolidated Sewerage District No.1. As of December 31, 2020, loan proceeds of \$2,252,160 have been drawn down under this agreement and \$900,864 remained outstanding.

In 2014, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$2,118,040 to provide funds for improvements to Lake Cataouatche No. 1 Pumping Station. The Louisiana Public Facilities Authority loan is secured by the pledge of revenues of Consolidated Drainage District No.1. As of December 31, 2020, loan proceeds of

\$2,118,040 have been drawn down under this agreement and \$847,216 remained outstanding.

In 2014, the Parish executed a loan agreement with the Louisiana Department of Health and Hospitals (Drinking Water Revolving Loan) in the amount of \$3,550,000 to provide funds for improvements and extensions to the Jefferson Parish water system. The Louisiana Department of Health and Hospitals loan is secured by the pledge of revenues of the Consolidated Waterworks District No.1. As of December 31, 2020, loan proceeds of \$3,143,615 have been drawn down under this agreement and \$1,826,530 remained outstanding.

In 2015, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Refunding Bonds-Series 2015 authorized a loan amount of \$11,320,000 for the purpose of refunding \$10,265,000 aggregate principal amount of the LCDA Recreation and Cultural Project Bonds – Series 2007. As of December 31, 2020, \$7,975,000 of the LCDA Series 2015 loan remained outstanding with \$177,413 available in the Debt Service Fund to service the debt.

In 2015, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$3,000,000 to provide funds for improvements to the Terrytown No. 2 Wastewater Pump Station, the Helios Avenue Wastewater Pump Station, and the Transcontinental Drive Wastewater Pump Station. The Louisiana Public Facilities Authority loan is secured by the pledge of revenues of Consolidated Sewerage District No. 1. As of December 31, 2020, loan proceeds of \$3,000,000 have been drawn down under this agreement and \$1,500,000 remained outstanding.

In 2016, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Refunding Bonds – Series 2016 authorized a loan amount of \$43,010,000 for the purpose of refunding \$43,585,000 aggregate principal amount of the LCDA Revenue Refunding Bonds – Series 2009A. As of December 31, 2020, \$39,660,000 of the LCDA Series 2016 loan remained outstanding with \$46,061 available in the Debt Service Fund to service the debt.

In 2017, the Parish executed a loan agreement with the Louisiana Department of Environmental Quality (Clean Water State Revolving Fund) in the amount of \$20,000,000 to provide funds for improvements to the Marrero Wastewater Treatment Plant, as well as improvements to a number of lift stations located in the Parish. The Louisiana Department of Environmental Quality loan is secured by a pledge of revenues of Consolidated Sewerage District No. 1. As of December 31, 2020, loan proceeds of \$10,542,865 have been drawn down under this agreement and \$10,128,865 remained outstanding.

In 2018, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$1,728,000 to provide funds for energy efficiency upgrades and improvements to the street lighting at the Causeway Approach and at Green Acres Road. The Louisiana Public Facilities Authority loan is secured by the pledge of revenues of the Consolidated Road Lighting District. As of December 31, 2020, zero loan proceeds of have been drawn down under this agreement.

In 2018, the Parish executed a loan agreement with the Louisiana Public Facilities Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$3,270,000 to provide funds for energy efficiency upgrades and improvements to the street lighting on the East Bank at Metairie Road and West Metairie Avenue and on the West Bank at Jamie Boulevard, Cousins Boulevard, and Medical Center Boulevard. The Louisiana Public Facilities Authority loan is secured by the pledge of revenues of the Consolidated Road Lighting District. As of December 31, 2020, zero loan proceeds of have been drawn down under this agreement.

In 2019, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Bonds - Series 2019 bonds authorized a loan amount of \$23,500,000 to provide funds to finance GOMESA eligible projects. GOMESA eligible projects include mitigation of effects from the Outer Continental Shelf activities through onshore infrastructure projects, coastal protection, mitigation of damage to wildlife or natural resources, implementation of a federally approved conservation management plan, or associated planning and administrative expenses. The LCDA Series 2019 bonds are secured by revenues received pursuant to the Gulf of Mexico Energy Security Act, by which a share of the income paid to the United States is paid to Jefferson Parish. As of December 31, 2020, \$22,510,000 of LCDA Series 2019 (GOMESA) loans remained outstanding with \$1,808,931 available in the Debt Service Fund to service the debt.

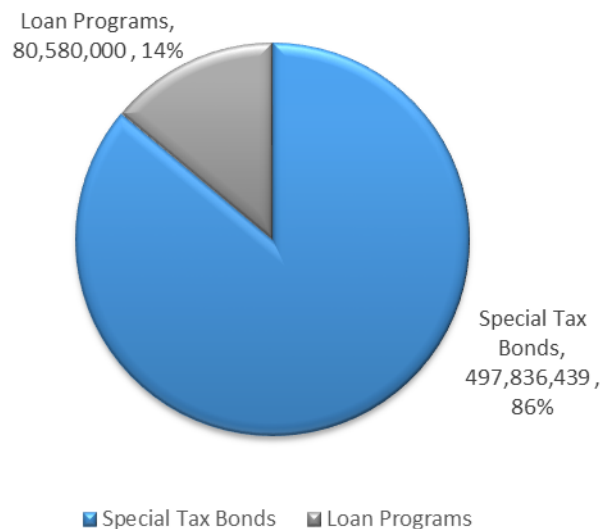
**JEFFERSON PARISH, LOUISIANA
DEBT SERVICE FUNDS
2021 ADOPTED BUDGET**

BOND DESCRIPTION	REVENUES				EXPENDITURES	
	TAXES		OTHER	TRANSFERS FROM OTHER FUNDS	TOTAL REVENUES	DEBT SERVICE & OTHER COSTS
	SALES	AD VALOREM				
<u>Special Tax Bonds</u>						
SST Revenue & Revenue Refunding - Series 2009 A&B	-	-	-	-	-	-
SST Revenue and Refunding Bonds - Series 2013	6,673,046	-	50	-	6,673,096	6,673,046
SST Revenue and Refunding Bonds - Series 2017A	1,086,700	-	45,000	-	1,131,700	1,086,700
SST Revenue and Refunding Bonds - Series 2017B	5,393,900	-	3,000	-	5,396,900	5,393,900
SST Revenue & Revenue Refunding - Series 2019 A&B	20,307,545	-	20,000	-	20,327,545	20,307,545
<u>Public Improvement Bonds</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement - Series 2018	708,100	-	3,000	-	711,100	708,100
Jefferson Parish Public Improvement Revenue Bonds Second Parish Court Project - Series 2014	-	-	292,725	-	292,725	292,725
Certificates of Indebtedness - Series 2013 (L O Chetta Drive - Sewerage)	-	-	50,800	-	50,800	71,719
Jefferson Parish Public Improvement Revenue Bonds 24th Judicial District Court Project	-	-	632,000	-	632,000	643,288
<u>General Obligation Bonds</u>						
Fire Protection District #7	-	-	-	-	-	460
Consolidated Playground District # 2, Sub #1	-	-	-	-	-	978
Animal Shelter	-	-	-	850,370	850,370	850,370
<u>Loan Programs</u>						
Louisiana Community Development Authority (Grand Isle Pavilion)	-	-	-	-	-	-
Louisiana Community Development Authority Revenue Refunding 2008 A & B	-	-	3,900	404,504	408,404	408,404
Louisiana Community Development Authority & Revenue Refunding 2009 A,B & C	-	-	-	-	-	-
Louisiana Community Development Authority Revenue Bonds Series 2010 CPZ	-	-	500	228,388	228,888	228,888
Louisiana Community Development Authority (WJ Park and Community Center/Plground District)	-	-	10,000	644,939	654,939	654,939
Louisiana Community Development Authority Revenue Refunding Series 2015	-	-	3,500	1,235,352	1,238,852	1,238,852
Louisiana Community Development Authority Revenue Refunding Series 2016	4,552,275	-	500	-	4,552,775	4,552,275
Louisiana Community Development Authority GOMESA Series 2019	-	-	922,400	-	922,400	922,400
TOTAL	\$ 38,721,566	\$ 0	\$ 1,987,375	\$ 3,363,553	\$ 44,072,494	\$ 44,034,589

OUTSTANDING LONG-TERM DEBT

The Parish has several outstanding long-term debt issues. A brief description of each issue along with current debt service requirements follows. Total current outstanding debt of the Parish is \$578,416,439 with principal payments of \$22,497,364 due in 2021. All current debt service requirements are budgeted and funded within the respective Debt Service funds.

Outstanding Long-Term Debt \$578,416,439 As of 12/31/2020



DEBT LIMITATIONS

State law allows a maximum of 10 percent of the assessed valuation of each issuing tax district for general obligation bonds for any one purpose. The legal debt capacity for each unit is presented in Table 1.

FUTURE DEBT REQUIREMENTS

Except for major road, water, sewer and drainage projects, capital improvements to recreational park facilities and beautification projects to major thoroughfares in Jefferson Parish, most capital projects over the next few years will be funded with current revenues. Any new debt would require voter approval.

JEFFERSON PARISH, LOUISIANA
SPECIAL SALES TAX REVENUE & REVENUE REFUNDING BONDS - SERIES 2009 A & B

BUDGET # 39830
(SPECIAL TAX BONDS)

PURPOSE OF DEBT ISSUE

The 2009 A bonds were issued to provide funding to construct, improve and maintain public roads, streets or highways located in the Parish, including the costs or reconstruction, rehabilitation, base stabilization, drainage, adjustments and related sidewalks and curbs and/ or the construction of gravity and/ or forced drainage facilities, including drains, drainage lines, drainage canals, ditches, pumps and pumping stations, dikes and other related works, cutting and opening new drains, drainage lines, ditches and canals, and the acquisition of lands for necessary public drainage purposes, including rights of ways.

The 2009 B bonds together with other available funds, will be used for the purpose of refunding the Issuer's Outstanding Special Sales Tax Revenue Refunding Bonds, Series 2007.

The 2009 B bonds were fully refunded in Septemeber of 2019.

REVENUE SOURCE

The annual appropriation of a portion of the 7/8 of 1% Sales Tax collected within unincorporated areas of the Parish and Lafitte.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 5,207,485	\$ 5,665,555	\$ 5,416,477	\$ 5,442,097	\$ 5,416,477	-4.4%	\$ 5,468,477	1.0%
REVENUES								
Taxes	\$ 20,442,303	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest Income	101,162	60,000	25,620	34,380	60,000	0.0%	-	-100.0%
Miscellaneous	115,480	-	-	-	-		-	
TOTAL REVENUES	\$ 20,658,944	\$ 60,000	\$ 25,620	\$ 34,380	\$ 60,000	0.0%	\$ -	-100.0%
EXPENDITURES								
Principal	\$ 18,055,000	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	2,387,303	-	-	-	-		-	
Other	7,650	8,000	-	8,000	8,000	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 20,449,953	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	0.0%	\$ -	-100.0%
ENDING FUND BALANCE	\$ 5,416,477	\$ 5,717,555	\$ 5,442,097	\$ 5,468,477	\$ 5,468,477	-4.4%	\$ 5,468,477	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2020			
Total	-	-	-

JEFFERSON PARISH, LOUISIANA
SPECIAL SALES TAX REFUNDING BONDS 2013

BUDGET # 39870
(SPECIAL TAX BONDS)

PURPOSE OF DEBT ISSUE

The bonds were issued to replace Special Sales Tax Refunding Bonds 2005 to provide funding for the Road Improvement Program to improve major thoroughfares in the Parish.

REVENUE SOURCE

The annual appropriation of a portion of the 7/8 of 1% Sales Tax collected within unincorporated areas of the Parish and Lafitte.

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 5,313	\$ 5,313	\$ 4,763	\$ 2,463	\$ 4,763	-10.4%	\$ 4,863	2.1%
REVENUES								
Taxes	\$ 6,675,024	\$ 6,679,194	\$ 200,797	\$ 6,478,397	\$ 6,679,194	0.0%	\$ 6,673,046	-0.1%
Interest	1,950	100	300	(200)	100	0.0%	50	-50.0%
TOTAL REVENUES	\$ 6,676,974	\$ 6,679,294	\$ 201,097	\$ 6,478,197	\$ 6,679,294	0.0%	\$ 6,673,096	-0.1%
EXPENDITURES								
Principal	\$ 6,145,000	\$ 6,275,000	\$ -	\$ 6,275,000	\$ 6,275,000	0.0%	\$ 6,400,000	2.0%
Interest	530,024	401,594	200,797	200,797	401,594	0.0%	270,446	-32.7%
Other	2,500	2,600	2,600	-	2,600	0.0%	2,600	0.0%
TOTAL EXPENDITURES	\$ 6,677,524	\$ 6,679,194	\$ 203,397	\$ 6,475,797	\$ 6,679,194	0.0%	\$ 6,673,046	-0.1%
ENDING FUND BALANCE	\$ 4,763	\$ 5,413	\$ 2,463	\$ 4,863	\$ 4,863	-10.2%	\$ 4,913	1.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	6,400,000	270,446	6,670,446
2022	6,540,000	136,686	6,676,686
Total	<u>12,940,000</u>	<u>407,132</u>	<u>13,347,132</u>

JEFFERSON PARISH, LOUISIANA
SST REVENUE REFUNDING SERIES 2017A

BUDGET # 39970
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The proceeds of the Bonds will be loaned by the Authority to the Borrower to be used for the purpose of advance refunding the Authority's Prior Bonds.

REVENUE SOURCE

The annual appropriation of a portion of the 7/8 of 1% Sales Tax collected within unincorporated areas of the Parish and Lafitte.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 3,029,966	\$ 3,031,966	\$ 3,086,383	\$ 3,297,719	\$ 3,086,383	1.8%	\$ 3,106,383	0.6%
REVENUES								
Taxes	\$ 1,055,709	\$ 1,049,550	\$ 721,593	\$ 327,957	\$ 1,049,550	0.0%	\$ 1,086,700	3.5%
Interest	87,084	60,000	34,468	25,532	60,000	0.0%	45,000	-25.0%
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ 1,142,792	\$ 1,109,550	\$ 756,061	\$ 353,489	\$ 1,109,550	0.0%	\$ 1,131,700	2.0%
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	1,083,550	1,083,550	541,775	541,775	1,083,550	0.0%	1,083,550	0.0%
Other	2,825	6,000	2,950	3,050	6,000	0.0%	3,150	-47.5%
TOTAL EXPENDITURES	\$ 1,086,375	\$ 1,089,550	\$ 544,725	\$ 544,825	\$ 1,089,550	0.0%	\$ 1,086,700	-0.3%
ENDING FUND BALANCE	\$ 3,086,383	\$ 3,051,966	\$ 3,297,719	\$ 3,106,383	\$ 3,106,383	1.8%	\$ 3,151,383	1.4%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	-	1,083,550	1,083,550
2022	-	1,083,550	1,083,550
2023	5,230,000	1,083,550	6,313,550
2024	5,365,000	947,570	6,312,570
2025	5,505,000	808,080	6,313,080
2026-2030	25,575,000	1,817,920	27,392,920
Total	41,675,000	6,824,220	48,499,220

JEFFERSON PARISH, LOUISIANA
SST REVENUE REFUNDING SERIES 2017B

BUDGET # 39980
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The proceeds of the Bonds will be loaned by the Authority to the Borrower to be used for the purpose of a Road and Sewer Improvement Program.

REVENUE SOURCE

The annual appropriation of a portion of the 7/8 of 1% Sales Tax collected within unincorporated areas of the Parish and Lafitte.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 445,879	\$ 449,879	\$ 443,054	\$ 1,338,589	\$ 443,054	-1.5%	\$ 443,554	0.1%
REVENUES								
Taxes	\$ 5,390,372	\$ 5,394,250	\$ 3,590,635	\$ 1,803,615	\$ 5,394,250	0.0%	\$ 5,393,900	0.0%
Interest	378	3,000	3,225	(225)	3,000	0.0%	3,000	0.0%
TOTAL REVENUES	\$ 5,390,750	\$ 5,397,250	\$ 3,593,860	\$ 1,803,390	\$ 5,397,250	0.0%	\$ 5,396,900	0.0%
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	5,390,750	5,390,750	2,695,375	2,695,375	5,390,750	0.0%	5,390,750	0.0%
Other	2,825	6,000	2,950	3,050	6,000	0.0%	3,150	-47.5%
TOTAL EXPENDITURES	\$ 5,393,575	\$ 5,396,750	\$ 2,698,325	\$ 2,698,425	\$ 5,396,750	0.0%	\$ 5,393,900	-0.1%
ENDING FUND BALANCE	\$ 443,054	\$ 450,379	\$ 1,338,589	\$ 443,554	\$ 443,554	-1.5%	\$ 446,554	0.7%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	-	5,390,750	5,390,750
2022	-	5,390,750	5,390,750
2023	-	5,390,750	5,390,750
2024	-	5,390,750	5,390,750
2025	-	5,390,750	5,390,750
2026-2030	4,155,000	26,953,750	31,108,750
2031-2035	35,985,000	22,492,000	58,477,000
2036-2040	45,925,000	12,550,500	58,475,500
2041-2042	21,750,000	1,644,500	23,394,500
Total	107,815,000	90,594,500	198,409,500

JEFFERSON PARISH, LOUISIANA
SPECIAL SALES TAX REVENUE & REVENUE REFUNDING BONDS - SERIES 2019 A & B

BUDGET # 39430
(SPECIAL TAX BONDS)

PURPOSE OF DEBT ISSUE

The 2019B bonds were issued to provide funding for the purpose of purchasing, constructing, acquiring and improving sewer project and to construct, improve and maintain public roads, streets or highways located in the Parish, including the costs or reconstruction, rehabilitation, base stabilization, drainage, adjustments and related sidewalks and curbs and/ or the construction of gravity and/ or forced drainage facilities, including drains, drainage lines, drainage canals, ditches, pumps and pumping stations, dikes and other related works, cutting and opening new drains, drainage lines, ditches and canals, and the acquisition of lands for necessary public drainage purposes, including rights of ways.

The 2019A bonds together with other available funds, will be used for the purpose of refunding the Issuer's outstanding Special Sales Tax Revenue Refunding Bonds, Series 2009B.

REVENUE SOURCE

The annual appropriation of a portion of the 7/8 of 1% Sales Tax collected within unincorporated areas of the Parish and Lafitte.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 1,756,905	\$ 5,867,518	\$ 1,756,905		\$ 5,075,837	188.9%
REVENUES								
Taxes	\$ 1,729,524	\$ 21,767,225	\$ 12,676,184	\$ 9,091,041	\$ 21,767,225	0.0%	\$ 20,307,545	-6.7%
Premium Income	8,695,236	-	-	-	-		-	
Interest	9,497	10,000	48,017	(38,017)	10,000	0.0%	20,000	100.0%
Other Financing Sources	52,635,000	-	-	-	-		-	
TOTAL REVENUES	\$ 63,069,257	\$ 21,777,225	\$ 12,724,201	\$ 9,053,024	\$ 21,777,225	0.0%	\$ 20,327,545	-6.7%
EXPENDITURES								
Principal	\$ -	\$ 3,585,000	\$ -	\$ 3,585,000	\$ 3,585,000	0.0%	\$ 6,105,000	70.3%
Interest	-	14,865,293	8,598,893	6,266,400	14,865,293	0.0%	\$ 14,196,245	-4.5%
Other	61,312,352	8,000	14,695	(6,695)	8,000	0.0%	6,300	-21.3%
TOTAL EXPENDITURES	\$ 61,312,352	\$ 18,458,293	\$ 8,613,588	\$ 9,844,705	\$ 18,458,293	0.0%	\$ 20,307,545	10.0%
ENDING FUND BALANCE	\$ 1,756,905	\$ 3,318,932	\$ 5,867,518	\$ 5,075,837	\$ 5,075,837	52.9%	\$ 5,095,837	0.4%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	6,105,000	14,196,245	20,301,245
2022	6,405,000	12,048,300	18,453,300
2023	8,170,000	11,728,050	19,898,050
2024	8,580,000	11,319,550	19,899,550
2025	9,010,000	10,890,550	19,900,550
2026-2030	40,780,000	48,726,500	89,506,500
2031-2035	63,330,000	36,215,950	99,545,950
2036-2040	78,795,000	20,750,200	99,545,200
2041-2042	55,240,000	4,477,000	59,717,000
Total	276,415,000	170,352,345	446,767,345

JEFFERSON PARISH, LOUISIANA
EAST BANK HOTEL OCCUPANCY TAX REFUNDING
AND IMPROVEMENT BONDS - SERIES 2018

BUDGET # 39370
(SPECIAL TAX BONDS)

PURPOSE OF DEBT ISSUE

The bonds were issued to provide funding for defeasing of the East Bank Occupancy Tax Bonds Series 1997 and to plan, acquire, finance, own, construct, operate, and maintain cultural and recreational facilities at the Lasalle Tract.

REVENUE SOURCE

East Bank Hotel Occupancy Tax is a special tax levied and collected by the issuer at the rate of 1% of the rent or fee charged for occupancy of hotel rooms located on the East Bank of the Mississippi River within Jefferson Parish.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 92,273	\$ 93,773	\$ 244,353	\$ 434,448	\$ 244,353	160.6%	\$ 412,892	69.0%
REVENUES								
Taxes	\$ 864,043	\$ 716,946	\$ 418,669	\$ 298,277	\$ 716,946	0.0%	\$ 708,100	-1.2%
Interest	233	4,500	3,068	1,432	4,500	0.0%	3,000	-33.3%
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ 864,275	\$ 721,446	\$ 421,737	\$ 299,709	\$ 721,446	0.0%	\$ 711,100	-1.4%
EXPENDITURES								
Principal	\$ 70,000	\$ 220,000	\$ -	\$ 220,000	\$ 220,000	0.0%	\$ 515,000	134.1%
Interest	198,360	196,330	98,165	98,165	196,330	0.0%	189,950	-3.2%
Other	3,750	6,250	3,150	3,100	6,250	0.0%	3,150	-49.6%
Other Financing Uses	440,086	130,327	130,327	-	130,327	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 712,196	\$ 552,907	\$ 231,642	\$ 321,265	\$ 552,907	0.0%	\$ 708,100	28.1%
ENDING FUND BALANCE	\$ 244,353	\$ 262,312	\$ 434,448	\$ 412,892	\$ 412,892	57.4%	\$ 415,892	0.7%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	515,000	189,950	704,950
2022	530,000	175,015	705,015
2023	545,000	159,645	704,645
2024	560,000	143,840	703,840
2025	575,000	127,600	702,600
2026-2030	3,145,000	377,290	3,522,290
2031	680,000	19,720	699,720
Total	6,550,000	1,193,060	7,743,060

JEFFERSON PARISH, LOUISIANA
SECOND PARISH COURT PUBLIC IMPROVEMENT - SERIES 2014

BUDGET # 39920
(SPECIAL TAX BONDS)

PURPOSE OF DEBT ISSUE

The bonds were issued to provide funding for (i) the financing of the cost of the acquisition, construction and equipping of a building for Second Parish Court, (ii) fund the Reserve Fund Requirement, and (iii) pay the cost of issuance of the Series 2003 Bonds, including the premium for a municipal bond insurance policy.

REVENUE SOURCE

Building fees and Judicial Expense Fund revenues of Second Parish Court.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 12	\$ 12	\$ 28	\$ (259,766)	\$ 28	131.1%	\$ 28	0.0%
REVENUES								
Intergovernmental	\$ 210,947	\$ 226,625	\$ -	\$ 226,625	\$ 226,625	0.0%	\$ 217,725	-3.9%
Fines & Forfeitures	82,428	75,000	38,285	36,715	75,000	0.0%	75,000	0.0%
Interest Income	16	-	46	(46)	-		-	
TOTAL REVENUES	\$ 293,391	\$ 301,625	\$ 38,331	\$ 263,294	\$ 301,625	0.0%	\$ 292,725	-3.0%
EXPENDITURES								
Principal	\$ 170,000	\$ 180,000	\$ 180,000	\$ -	\$ 180,000	0.0%	\$ 180,000	0.0%
Interest	120,725	115,475	115,475	-	115,475	0.0%	110,075	-4.7%
Other	2,650	6,150	2,650	3,500	6,150	0.0%	2,650	-56.9%
TOTAL EXPENDITURES	\$ 293,375	\$ 301,625	\$ 298,125	\$ 3,500	\$ 301,625	0.0%	\$ 292,725	-3.0%
ENDING FUND BALANCE	\$ 28	\$ 12	\$ (259,766)	\$ 28	\$ 28	131.1%	\$ 28	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	180,000	110,075	290,075
2022	190,000	104,050	294,050
2023	200,000	96,725	296,725
2024	200,000	88,725	288,725
2025	210,000	80,919	290,919
2026-2030	1,185,000	280,956	1,465,956
2031-2033	830,000	50,600	880,600
Total	2,995,000	812,050	3,807,050

JEFFERSON PARISH, LOUISIANA
L O CHETTA DRIVE SEWERAGE
SEWERAGE CERTIFICATES OF INDEBTEDNESS 2013

BUDGET # 38310
(SPECIAL TAX BONDS)

PURPOSE OF DEBT ISSUE

The Sewerage Certificates of Indebtedness was issued to provide funding for Sewerage work needed on Chetta Drive.

REVENUE SOURCE

The source of revenue is assessment from the occupants of Chetta Drive.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 71,883	\$ 59,282	\$ 64,322	\$ 18,400	\$ 64,322	8.5%	\$ 41,512	-35.5%
REVENUES								
Assessment	\$ 66,693	\$ 50,000	\$ 27,102	\$ 22,898	\$ 50,000	0.0%	\$ 50,000	0.0%
Interest	\$ 1,046	700	485	215	700	0.0%	800	14.3%
TOTAL REVENUES	\$ 67,740	\$ 50,700	\$ 27,587	\$ 23,113	\$ 50,700	0.0%	\$ 50,800	0.2%
EXPENDITURES								
Principal	\$ 66,344	\$ 66,344	\$ 66,344	\$ -	\$ 66,344	0.0%	\$ 66,345	0.0%
Interest	8,956	7,166	7,165	1	7,166	0.0%	5,374	-25.0%
TOTAL EXPENDITURES	\$ 75,301	\$ 73,510	\$ 73,509	1	\$ 73,510	0.0%	\$ 71,719	-2.4%
ENDING FUND BALANCE	\$ 64,322	\$ 36,472	\$ 18,400	\$ 41,512	\$ 41,512	13.8%	\$ 20,593	-50.4%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	66,344	5,374	71,718
2022	66,344	3,583	69,927
2023	66,344	1,791	68,136
Total	199,033	10,748	209,781

JEFFERSON PARISH, LOUISIANA
24TH JUDICIAL DISTRICT PUBLIC IMPROVEMENT SERIES 2014

BUDGET # 39930
(SPECIAL TAX BONDS)

PURPOSE OF DEBT ISSUE

The bonds were issued to provide funding for financing the cost of construction, improvements and equipment of the building housing the 24th Judicial District Court.

REVENUE SOURCE

Building fees and Judicial Expense Funds revenue of 24th Judicial District Court.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 1,166,204	\$ 1,146,916	\$ 1,166,968	\$ 1,027,366	\$ 1,166,968	1.7%	\$ 1,166,780	0.0%
REVENUES								
Fines and Forfeitures	\$ 619,511	\$ 630,000	\$ 367,586	262,414	\$ 630,000	0.0%	\$ 620,000	-1.6%
Interest Income	27,040	18,000	6,793	11,207	18,000	0.0%	12,000	-33.3%
TOTAL REVENUES	\$ 646,551	\$ 648,000	\$ 374,379	\$ 273,621	\$ 648,000	0.0%	\$ 632,000	-2.5%
EXPENDITURES								
Principal	\$ 365,000	\$ 375,000	\$ 375,000	\$ -	\$ 375,000	0.0%	\$ 385,000	2.7%
Interest	278,138	267,038	136,331	130,707	267,038	0.0%	255,638	-4.3%
Service Charges	2,650	6,150	2,650	-	6,150	0.0%	2,650	-56.9%
TOTAL EXPENDITURES	\$ 645,788	\$ 648,188	\$ 513,981	\$ 130,707	\$ 648,188	0.0%	\$ 643,288	-0.8%
ENDING FUND BALANCE	\$ 1,166,968	\$ 1,146,728	\$ 1,027,366	\$ 1,170,280	\$ 1,166,780	1.7%	\$ 1,155,492	-1.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	385,000	255,638	640,638
2022	395,000	242,950	637,950
2023	410,000	227,838	637,838
2024	430,000	211,038	641,038
2025	445,000	194,372	639,372
2026-2030	2,480,000	712,666	3,192,666
2031-2034	2,360,000	193,400	2,553,400
Total	6,905,000	2,037,900	8,942,900

JEFFERSON PARISH, LOUISIANA
FIRE PROTECTION DISTRICT NO. 7
GENERAL OBLIGATION REFUNDING BOND SERIES - SERIES 2011

BUDGET # 39410
(GENERAL OBLIGATION BONDS)

PURPOSE OF DEBT ISSUE

The bonds were issued to provide funding for acquiring buildings, machinery, equipment, including both real and personal property, to be used in providing fire protection to the property in the district (Avondale/Bridge City/Waggaman areas).

REVENUE SOURCE

The collection of ad valorem taxes within the district is currently levied at 2.60 mills.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 98,877	\$ 66,637	\$ 61,312	\$ 57,730	\$ 61,312	-8.0%	\$ 64,544	5.3%
REVENUES								
Taxes	\$ 371,378	\$ 411,573	\$ 416,209	\$ 6,364	\$ 422,573	2.7%	\$ -	-100.0%
Interest Income	2,711	1,900	1,410	490	1,900	0.0%	-	-100.0%
TOTAL REVENUES	\$ 374,090	\$ 413,473	\$ 417,619	\$ 6,854	\$ 424,473	2.7%	\$ -	-100.0%
EXPENDITURES								
Principal	\$ 385,000	\$ 410,000	\$ 410,000	-	\$ 410,000	0.0%	\$ -	-100.0%
Interest	24,100	8,200	8,200	-	8,200	0.0%	-	-100.0%
Other	2,555	2,441	3,001	40	3,041	24.6%	460	-84.9%
Other Financing Uses	-	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 411,655	\$ 420,641	\$ 421,201	\$ 40	\$ 421,241	0.1%	\$ 460	-99.9%
ENDING FUND BALANCE	\$ 61,312	\$ 59,469	\$ 57,730	\$ 64,544	\$ 64,544	8.5%	\$ 64,084	-0.7%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
Total	-	-	-

JEFFERSON PARISH, LOUISIANA
CONSOLIDATED PLAYGROUND DISTRICT NO. 2, SUB # 1
GENERAL OBLIGATION REFUNDING BONDS - SERIES 2011

BUDGET # 39230
(GENERAL OBLIGATION BONDS)

PURPOSE OF DEBT ISSUE

The bonds were issued to provide funding for acquiring, constructing and improving parks, playgrounds, recreation centers, and other recreational facilities, together with the necessary land, furnishings and equipment.

REVENUE SOURCE

The collection of ad valorem taxes within the district is currently levied at 2.70 mills.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 80,831	\$ 71,279	\$ 82,704	\$ 84,457	\$ 82,704	16.0%	\$ 85,881	3.8%
REVENUES								
Taxes	\$ 824,275	\$ 817,852	\$ 838,009	\$ 1,443	\$ 839,452	2.6%	\$ -	-100.0%
Interest Income	8,502	4,000	3,921	79	4,000	0.0%	-	-100.0%
TOTAL REVENUES	\$ 832,777	\$ 821,852	\$ 841,930	\$ 1,522	\$ 843,452	2.6%	\$ -	-100.0%
EXPENDITURES								
Principal	\$ 765,000	\$ 805,000	\$ 805,000	\$ -	\$ 805,000	0.0%	\$ -	-100.0%
Interest	62,800	32,200	32,200	-	32,200	0.0%	-	-100.0%
Other	3,104	3,075	2,977	98	3,075	0.0%	978	-68.2%
TOTAL EXPENDITURES	\$ 830,904	\$ 840,275	\$ 840,177	\$ 98	\$ 840,275	0.0%	\$ 978	-99.9%
ENDING FUND BALANCE	\$ 82,704	\$ 52,856	\$ 84,457	\$ 85,881	\$ 85,881	62.5%	\$ 84,903	-1.1%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
Total	-	-	-

JEFFERSON PARISH, LOUISIANA
ANIMAL SHELTER SERIES 2013

BUDGET # 39880
(GENERAL OBLIGATION BONDS)

PURPOSE OF DEBT ISSUE

The bonds were issued for the purpose of acquiring, constructing, improving, or maintaining humane animal control and shelter and related services within the Parish and other purposes incidental thereto.

REVENUE SOURCE

The annual appropriation of funds from Animal Shelter's Operating Fund.

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 3,071	\$ 3,071	\$ 5,970	\$ 6,643	\$ 5,970	94.4%	\$ 5,970	0.0%
REVENUES								
Interest Income	\$ 1,799	\$ 500	\$ 172	\$ 328	\$ 500		\$ -	
Other Financing Sources	851,895	851,272	851,272	-	851,272	0.0%	850,370	-0.1%
TOTAL REVENUES	\$ 853,694	\$ 851,772	\$ 851,444	\$ 328	\$ 851,772	0.0%	\$ 850,370	-0.2%
EXPENDITURES								
Principal	\$ 810,000	\$ 825,000	\$ 825,000	\$ -	\$ 825,000	0.0%	\$ 840,000	1.8%
Interest	38,295	23,172	23,171	1	23,172	0.0%	7,770	-66.5%
Other	2,500	3,600	2,600	1,000	3,600	0.0%	2,600	-27.8%
TOTAL EXPENDITURES	\$ 850,795	\$ 851,772	\$ 850,771	\$ 1,001	\$ 851,772	0.0%	\$ 850,370	-0.2%
ENDING FUND BALANCE	\$ 5,970	\$ 3,071	\$ 6,643	5,970	\$ 5,970	94.4%	\$ 5,970	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	840,000	7,770	847,770
Total	\$ 840,000	\$ 7,770	847,770

JEFFERSON PARISH, LOUISIANA
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - GRAND ISLE PAVILION

BUDGET# 39770
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The loans were issued to Jefferson Parish through a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) for the purpose of providing funding for the construction of Pavilion in Grand Isle Park.

REVENUE SOURCE

Annual appropriation of funds from operating funds.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 157,378	\$ 139,363	\$ 141,119	\$ 1,756	\$ 141,119	1.3%	\$ 1,756	-98.8%
REVENUES								
Interest Income	\$ 2,833	\$ -	\$ -	\$ -	\$ -		\$ -	
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ 2,833	\$ -	\$ -	\$ -	\$ -		\$ -	
EXPENDITURES								
Principal	\$ 19,031	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	61	-	-	-	-		-	
Other Financing Uses	-	139,363	139,363	-	139,363	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 19,091	\$ 139,363	\$ 139,363	\$ -	\$ 139,363	0.0%	\$ -	-100.0%
ENDING FUND BALANCE	\$ 141,119	\$ -	\$ 1,756	\$ 1,756	\$ 1,756		\$ 1,756	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
Total	-	-	-

JEFFERSON PARISH, LOUISIANA

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - REVENUE REFUNDING BOND SERIES A & B

BUDGET # 39820
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The loans were issued to Jefferson Parish through a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) for the purpose of providing funding for the construction of a west bank administrative office building.

REVENUE SOURCE

The annual appropriation of funds from the General Fund.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 192,565	\$ 192,565	\$ 222,165	\$ 295,067	\$ 222,165	15.4%	\$ 222,164	0.0%
REVENUES								
Interest Income	\$ 8,204	\$ 4,000	\$ 2,451	\$ 1,549	\$ 4,000	0.0%	\$ 3,900	-2.5%
Other Financing Sources	415,771	416,363	416,363	-	416,363	0.0%	404,504	-2.8%
TOTAL REVENUES	\$ 423,975	\$ 420,363	\$ 418,814	\$ 1,549	\$ 420,363	0.0%	\$ 408,404	-2.8%
EXPENDITURES								
Principal	\$ 285,000	\$ 295,000	\$ 295,000	\$ -	\$ 295,000	0.0%	\$ 305,000	3.4%
Interest	106,725	122,714	48,262	74,452	122,714	0.0%	100,754	-17.9%
Other	2,650	2,650	2,650	-	2,650	0.0%	2,650	0.0%
TOTAL EXPENDITURES	\$ 394,375	\$ 420,364	\$ 345,912	\$ 74,452	\$ 420,364	0.0%	\$ 408,404	-2.8%
ENDING FUND BALANCE	\$ 222,165	\$ 192,564	\$ 295,067	\$ 222,164	\$ 222,164	15.4%	\$ 222,164	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	305,000	100,754	405,754
2022	315,000	89,944	404,944
2023	330,000	80,654	410,654
2024	345,000	71,104	416,104
2025	355,000	61,200	416,200
2026-2030	1,985,000	144,688	2,129,688
Total	3,635,000	548,344	4,183,344

JEFFERSON PARISH, LOUISIANA

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY -REVENUE AND REVENUE REFUNDING BONDS SERIES 2009A
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY -REVENUE AND REVENUE REFUNDING BONDS SERIES 2009B
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - REVENUE AND REVENUE REFUNDING BONDS SERIES 2009C

BUDGET # 39840
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The loans were issued to Jefferson Parish through a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) for the purpose of refunding the LCDA Prior bonds and refinance the Borrowers note for LCDA Series 1999;LCDA Series 2000A; LCDA Safe house 2006 and LCDA Safehouse 2007 and to fund a portion of the costs of construction and equipping of a performing arts center within the Parish of Jefferson.

REVENUE SOURCE

The annual appropriation of a portion of the 2/3 of 1/2 of 1% Sales Tax collected within the unincorporated areas of the Parish. Fees levied at 2% of the amount wagered at all off track betting facilities in the unincorporated and incorporated areas of the the East Bank. The Parish receives 100% of the unincorporated and 50% of the incorporated areas.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 7,099,165	\$ 7,099,166	\$ 7,220,097	\$ 7,144,360	\$ 7,220,097	1.7%	\$ 6,902,612	-4.4%
REVENUES								
Taxes	\$ 2,566,750	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	145,717	30,000	79,536	(49,536)	30,000	0.0%	-	-100.0%
Other Financing Sources	440,086	130,327	130,327	-	130,327	0.0%	-	-100.0%
TOTAL REVENUES	\$ 3,152,553	\$ 160,327	\$ 209,863	\$ (49,536)	\$ 160,327	0.0%	\$ -	-100.0%
EXPENDITURES								
Principal	\$ 2,945,000	\$ 280,000	\$ 280,000	\$ -	\$ 280,000	0.0%	\$ -	-100.0%
Interest	82,503	188,312	5,600	182,712	188,312	0.0%	-	-100.0%
Other	4,118	9,500	-	9,500	9,500	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 3,031,621	\$ 477,812	\$ 285,600	\$ 192,212	\$ 477,812	0.0%	\$ -	-100.0%
ENDING FUND BALANCE	\$ 7,220,097	\$ 6,781,681	\$ 7,144,360	\$ 6,902,612	\$ 6,902,612	1.8%	\$ 6,902,612	0.0%

JEFFERSON PARISH, LOUISIANA

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY -REVENUE AND REVENUE REFUNDING BONDS SERIES 2009A

BUDGET # 39840-5122
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The purpose of 2009 A was to provide funds to currently refund the LCDA Prior Bonds and refinance the Borrowers note for LCDA Series 1999; LCDA Series 2000A; LCDA Safehouse 2006 and LCDA Safehouse 2007.

REVENUE SOURCE

The annual appropriation of a portion of the 2/3 of 1/2 of 1% Sales Tax collected within the unincorporated areas of the Parish. Fees levied at 2% of the amount wagered at all off track betting facilities in the unincorporated and incorporated areas of the East Bank. The Parish receives 100% of the unincorporated and 50% of the incorporated areas.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 6,755,181	\$ 6,755,181	\$ 6,873,780	\$ 6,953,316	\$ 6,873,780	1.8%	\$ 6,900,280	0.4%
REVENUES								
Taxes	\$ 2,566,750	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	145,717	30,000	79,536	(49,536)	30,000	0.0%	-	-100.0%
TOTAL REVENUES	\$ 2,712,467	\$ 30,000	\$ 79,536	\$ (49,536)	\$ 30,000	0.0%	\$ -	-100.0%
EXPENDITURES								
Principal	\$ 2,530,000	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	63,250	-	-	-	-		-	
Other	618	3,500	-	3,500	3,500	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 2,593,868	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	0.0%	\$ -	-100.0%
ENDING FUND BALANCE	\$ 6,873,780	\$ 6,781,681	\$ 6,953,316	\$ 6,900,280	\$ 6,900,280	1.7%	\$ 6,900,280	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
Total	-	-	-

JEFFERSON PARISH, LOUISIANA

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY -REVENUE AND REVENUE REFUNDING BONDS SERIES 2009B

BUDGET # 39840-5123
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The purpose of the 2009 B series was to fund a portion of the costs of construction and equipping of a performing arts center within the Parish of Jefferson.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 0	\$ -	\$ 2,333	\$ 4,833	\$ 2,333		\$ 2,333	0.0%
REVENUES								
Other Financing Sources	\$ 150,323	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	0.0%	\$ -	-100.0%
TOTAL REVENUES	\$ 150,323	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	0.0%	\$ -	-100.0%
EXPENDITURES								
Principal	\$ 145,000	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	2,991	-	-	-	-		-	
Other	-	2,500	-	2,500	2,500	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 147,991	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	0.0%	\$ -	-100.0%
ENDING FUND BALANCE	\$ 2,333	\$ -	\$ 4,833	\$ 2,333	\$ 2,333		\$ 2,333	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
Total	-	-	-

JEFFERSON PARISH, LOUISIANA

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - REVENUE AND REVENUE REFUNDING BONDS SERIES 2009C

BUDGET # 39840-5124
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The purpose of the 2009 C Series was to fund a portion of the costs of construction and equipping of a performing arts center within the Parish of Jefferson, State of Louisiana.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 343,985	\$ 343,985	\$ 343,985	\$ 186,212	\$ 343,985	0.0%	\$ 0	-100.0%
REVENUES								
Other Financing Sources	\$ 289,763	\$ 127,827	\$ 127,827	\$ -	\$ 127,827	0.0%	\$ -	-100.0%
TOTAL REVENUES	\$ 289,763	\$ 127,827	\$ 127,827	\$ -	\$ 127,827	0.0%	\$ -	-100.0%
EXPENDITURES								
Principal	\$ 270,000	\$ 280,000	\$ 280,000	\$ -	\$ 280,000	0.0%	\$ -	-100.0%
Interest	16,263	188,312	5,600	182,712	188,312	0.0%	-	-100.0%
Other	3,500	3,500	-	3,500	3,500	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 289,763	\$ 471,812	\$ 285,600	\$ 186,212	\$ 471,812	0.0%	\$ -	-100.0%
ENDING FUND BALANCE	\$ 343,985	\$ -	\$ 186,212	\$ 0	\$ 0		\$ 0	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
Total	-	-	-

JEFFERSON PARISH, LOUISIANA
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY REVENUE BONDS SERIES 2010

BUDGET # 39850
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The purpose of 2010 CPZ bond issue is for the Commercial Parkway Overlay Zone (CPZ) dedicated to landscaping improvements along Veterans Boulevard Corridor.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 49,133	\$ 49,133	\$ 50,677	\$ 49,544	\$ 50,677	3.1%	\$ 50,677	0.0%
REVENUES								
Interest	\$ 2,244	\$ 1,400	\$ 245	\$ 1,155	\$ 1,400	0.0%	\$ 500	-64.3%
Other Financing Sources	227,381	227,257	227,257	-	227,257	0.0%	228,388	0.5%
TOTAL REVENUES	\$ 229,625	\$ 228,657	227,502	\$ 1,155	\$ 228,657	0.0%	\$ 228,888	0.1%
EXPENDITURES								
Principal	\$ 145,000	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	0.0%	\$ 155,000	3.3%
Interest	80,581	76,157	76,135	22	76,157	0.0%	71,388	-6.3%
Other	2,500	2,500	2,500	-	2,500	0.0%	2,500	0.0%
TOTAL EXPENDITURES	\$ 228,081	\$ 228,657	\$ 228,635	\$ 22	\$ 228,657	0.0%	\$ 228,888	0.1%
ENDING FUND BALANCE	\$ 50,677	\$ 49,133	\$ 49,544	\$ 50,677	\$ 50,677	3.1%	\$ 50,677	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	155,000	71,388	226,388
2022	160,000	65,669	225,669
2023	165,000	59,169	224,169
2024	170,000	52,469	222,469
2025	180,000	45,469	225,469
2026-2030	1,015,000	108,178	1,123,178
Total	1,845,000	402,341	2,247,341

JEFFERSON PARISH, LOUISIANA
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - REFUNDING SERIES 2014
WEST JEFFERSON PARK AND COMMUNITY CENTER AND PLAYGROUND DISTRICT

BUDGET # 39910
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

Provide for refinancing of outstanding West Jefferson park and Community Center and Playground District Bonds.
The original bonds were issued to provide funding for the construction, improvements, and equipment for the development of the West Jefferson Park (Parc de Familles) located within the district.

REVENUE SOURCE

The collection of a monthly service charge of \$1.25 on every dwelling located within the boundaries of the West Jefferson Park and Community Center and Playground District.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 264,389	\$ 264,389	\$ 281,439	\$ 832,755	\$ 281,439	6.4%	\$ 281,439	0.0%
REVENUES								
Interest Income	\$ 20,050	\$ 10,000	\$ 7,365	\$ 2,635	\$ 10,000	0.0%	\$ 10,000	0.0%
Other Financing Sources	648,342	640,901	640,901	-	640,901	0.0%	644,939	0.6%
TOTAL REVENUES	\$ 668,392	\$ 650,901	\$ 648,266	\$ 2,635	\$ 650,901	0.0%	\$ 654,939	0.6%
EXPENDITURES								
Principal	\$ 445,000	\$ 460,000	\$ -	\$ 460,000	\$ 460,000	0.0%	\$ 480,000	4.3%
Interest	203,342	187,901	93,950	93,951	187,901	0.0%	171,939	-8.5%
Other Financing Uses	3,000	3,000	3,000	-	3,000	0.0%	3,000	0.0%
TOTAL EXPENDITURES	\$ 651,342	\$ 650,901	\$ 96,950	\$ 553,951	\$ 650,901	0.0%	\$ 654,939	0.6%
ENDING FUND BALANCE	\$ 281,439	\$ 264,389	\$ 832,755	\$ 281,439	\$ 281,439	6.4%	\$ 281,439	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	480,000	171,939	651,939
2022	495,000	155,283	650,283
2023	510,000	138,106	648,106
2024	530,000	120,409	650,409
2025	550,000	102,018	652,018
2026-2030	2,390,000	210,976	2,600,976
Total	4,955,000	898,730	5,853,730

JEFFERSON PARISH, LOUISIANA
LCDA REVENUE REFUNDING BONDS SERIES 2015

BUDGET # 39950
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The loans were issued to Jefferson Parish through a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) for the purpose of providing to finance the construction, acquisition and improvement to certain public parks and cultural facilities, including the purchase of necessary land.

REVENUE SOURCE

Annual appropriation of funds from culture and parks operating funds.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 168,630	\$ 168,630	\$ 176,190	\$ 173,025	\$ 176,190	4.5%	\$ 176,189	0.0%
REVENUES								
Interest Income	\$ 9,061	\$ 5,000	\$ 1,836	3,164	\$ 5,000	0.0%	\$ 3,500	-30.0%
Other Financial Sources	1,235,554	1,232,922	1,232,922	-	1,232,922	0.0%	1,235,352	0.2%
TOTAL REVENUES	\$ 1,244,615	\$ 1,237,922	\$ 1,234,758	\$ 3,164	\$ 1,237,922	0.0%	\$ 1,238,852	0.1%
EXPENDITURES								
Principal	\$ 1,010,000	\$ 1,035,000	\$ 1,035,000	\$ -	\$ 1,035,000	0.0%	\$ 1,060,000	2.4%
Interest	224,554	200,423	200,423	-	200,423	0.0%	175,702	-12.3%
Service Charges	2,500	2,500	2,500	-	2,500	0.0%	3,150	26.0%
TOTAL EXPENDITURES	\$ 1,237,054	\$ 1,237,923	\$ 1,237,923	\$ -	\$ 1,237,923	0.0%	\$ 1,238,852	0.1%
ENDING FUND BALANCE	\$ 176,190	\$ 168,629	\$ 173,025	\$ 176,189	\$ 176,189	4.5%	\$ 176,189	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	1,060,000	175,702	1,235,702
2022	1,085,000	150,391	1,235,391
2023	1,110,000	124,490	1,234,490
2024	1,140,000	97,940	1,237,940
2025	1,165,000	70,741	1,235,741
2026-2027	2,415,000	57,289	2,472,289
Total	7,975,000	676,553	8,651,553

JEFFERSON PARISH, LOUISIANA
LCDA REVENUE REFUNDING BONDS SERIES 2016

BUDGET # 39960
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The proceeds of the Bonds will be loaned by the Authority to the Borrower to be used for the purpose of advance refunding the Authority's Prior Bonds.

REVENUE SOURCE

The annual appropriation of a portion of the 2/3 of 1/2 of 1% Sales Tax collected within the unincorporated areas of the Parish.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ 25,745	\$ 24,745	\$ 32,805	\$ 44,052	\$ 32,805	32.6%	\$ 33,305	1.5%
REVENUES								
Taxes	\$ 1,991,000	\$ 4,569,250	\$ 4,569,250	\$ -	\$ 4,569,250	0.0%	\$ 4,552,275	-0.4%
Interest	8,202	500	7,747	(7,247)	500	0.0%	500	0.0%
TOTAL REVENUES	\$ 1,999,202	\$ 4,569,750	\$ 4,576,997	\$ (7,247)	\$ 4,569,750	0.0%	\$ 4,552,775	-0.4%
EXPENDITURES								
Principal	\$ -	\$ 2,630,000	\$ 2,630,000	\$ -	\$ 2,630,000	0.0%	\$ 2,735,000	4.0%
Interest	1,984,000	1,930,750	1,930,750	-	1,930,750	0.0%	1,809,125	-6.3%
Other	8,142	8,500	5,000	3,500	8,500	0.0%	8,150	-4.1%
TOTAL EXPENDITURES	\$ 1,992,142	\$ 4,569,250	\$ 4,565,750	\$ 3,500	\$ 4,569,250	0.0%	\$ 4,552,275	-0.4%
ENDING FUND BALANCE	\$ 32,805	\$ 25,245	\$ 44,052	\$ 33,305	\$ 33,305	31.9%	\$ 33,805	1.5%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	2,735,000	1,809,125	4,544,125
2022	2,880,000	1,668,750	4,548,750
2023	3,030,000	1,521,000	4,551,000
2024	3,185,000	1,365,625	4,550,625
2025	3,345,000	1,207,375	4,552,375
2026-2030	19,710,000	3,303,000	23,013,000
2031	4,775,000	71,625	4,846,625
Total	39,660,000	10,946,500	50,606,500

JEFFERSON PARISH, LOUISIANA
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY SERIES 2019 GOMESA

BUDGET # 39440
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The 2019 bonds were issued to provide funding for the purpose of financing the costs of GOMESA eligible project such as coastal preservation, protection, and damage mitigation to wildlife or natural resources for the Barataria and Lake Pontchartrain Basins, including Grand Isle and Lafitte.

REVENUE SOURCE

Revenues according to the Gulf of Mexico Energy Security Act of 2006 Public Law 109-432 associated with offshore oil and gas leases.

BUDGET SUMMARY:

	2019 Actual Audited	2020 Adopted Budget	2020 YTD Actual	Estimated Remaining for 2020	2020 Amended Budget	% Chg 2020 Amended/ 2020 Adopted	2021 Adopted Budget	% Chg 2021 Adopted/ 2020 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 1,475,807	\$ 2,254,220	\$ 1,475,807		\$ 942,005	-36.2%
REVENUES								
Interest	\$ 3,141	\$ -	\$ 8,700	\$ (8,700)	\$ -		\$ 7,000	
Miscellaneous	-	-	1,886,180	(1,886,180)	-		915,400	
Other Financing Sources	1,472,667	-	406,200	-	406,200		-	-100.0%
TOTAL REVENUES	\$ 1,475,807	\$ -	\$ 2,301,080	\$ (1,894,880)	\$ 406,200		\$ 922,400	127.1%
EXPENDITURES								
Principal	\$ -	\$ -	\$ 990,000	\$ (990,000)	\$ -		\$ -	
Interest	-	-	532,667	407,335	940,002		917,400	-2.4%
Other	-	-	-	-	-		5,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,522,667	\$ (582,665)	\$ 940,002		\$ 922,400	-1.9%
ENDING FUND BALANCE	\$ 1,475,807	\$ -	\$ 2,254,220	\$ 942,005	\$ 942,005		\$ 942,005	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	-	917,400	917,400
2022	-	917,400	917,400
2023	-	917,400	917,400
2024	-	917,400	917,400
2025	35,000	917,400	952,400
2026-2030	3,320,000	4,366,200	7,686,200
2031-2035	5,430,000	3,509,400	8,939,400
2036-2040	6,875,000	2,303,600	9,178,600
2041-2045	7,275,000	778,200	8,053,200
Total	22,935,000	15,544,400	38,479,400

SCHEDULE OF CHANGES IN BONDS OUTSTANDING
JEFFERSON PARISH, LA
12/31/2020

Long-term debt at December 31, 2020, includes the following serial bonds (in thousands of dollars):

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payments		Amount Issued	Amount Out- Standing 12/31/2020
			From	To		
SPECIAL TAX AND GENERAL OBLIGATION BONDS						
<u>Special Sales Tax Revenue and Refunding Bonds</u>						
Refunding Series 2013	2.09	12/01/22	6,400	6,540	45,085	12,940
Refunding Series 2017 A	2.6	12/01/30	2,090	6,100	41,675	41,675
Revenue Series 2017 B	5.0	12/31/42	4,155	11,140	107,815	107,815
Refunding Series 2019 A	5.0	12/01/27	1,315	9,465	52,635	49,050
Revenue Series 2019 B	4.0-5.0	12/01/42	8,620	19,140	227,365	227,365
Total Special Sales Tax Revenue and Refunding Bonds					<u>474,575</u>	<u>438,845</u>
<u>Hotel Occupancy Tax Bonds</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement						
Bonds Series 2018	2.9	12/01/31	515	680	<u>7,020</u>	<u>6,550</u>
<u>Public Improvement Revenue Bonds</u>						
Second Parish Court Revenue Bond Series 2014	3.0-4.0	03/01/33	180	285	4,010	2,995
24th Judicial District Court Revenue Bond Series 2014	3.0-4.0	04/01/34	385	625	9,010	6,905
LDEQ Taxable Sewer Revenue Bonds Series 2013	0.45	02/01/34	737	809	15,250	9,122
LDEQ Taxable Sewer Revenue Bonds Series 2014	0.45	02/01/35	957	1062	20,000	12,818
LDEQ Taxable Sewer Revenue Bonds Series 2017	0.45	02/01/38	930	966	20,000	10,129
LDNR Taxable Sewer Revenue Bonds Series 2014	0.0	02/01/24	225	225	2,252	901
LDNR Taxable Sewer Revenue Bonds Series 2015	2.0	02/01/25	300	300	3,000	1,500
LDHH Taxable Water Revenue Bonds Series 2014	2.95	06/01/34	104	161	3,550	1,827
LDNR Taxable Drainage Revenue Bonds Series 2014	2.0	02/01/24	212	212	2,118	847
LDNR Taxable Road Lighting Revenue Bonds#1 Series 2018	2.0	02/01/28	162	193	1,728	1,416
LDNR Taxable Road Lighting Revenue Bonds#2 Series 2018	2.0	02/01/28	337	400	3,270	2,942
Total Public Improvement Revenue Bonds					<u>84,188</u>	<u>51,402</u>
<u>General Obligation Bonds</u>						
Fire Protection District No. 7 Series 2011	4.0	04/01/20	0	0	3,110	0
Consolidated Playground District No.2 Sub#1 Series 2011	4.0	07/01/20	0	0	<u>6,230</u>	<u>0</u>
Total General Obligation Bonds					<u>9,340</u>	<u>0</u>
TOTAL SPECIAL SALES TAX AND GENERAL OBLIGATION BONDS					\$ 575,123	\$ 496,797
<u>CERTIFICATES OF INDEBTEDNESS</u>						
Animal Shelter Project - Series 2013	1.85	03/01/21	840	840	<u>6,295</u>	<u>840</u>
<u>SPECIAL ASSESSMENTS</u>						
Consolidated Sewerage Dist No 1 Series 2013 - Chetta Drive	2.7	04/08/23	66	66	<u>663</u>	<u>199</u>
<u>LOAN PROGRAMS - Louisiana Community Development Authority:</u>						
Series 2008A Revenue Refunding Bonds	variable	06/01/30	305	430	6,770	3,635
Series 2009C Performing Arts Center Project	3.375-4.75	10/01/20	0	0	6,500	0
Series 2010 Jefferson CPZ Beautification Project	3.0-4.13	12/23/20	0	0	3,165	1,845
Series 2014 West Jefferson Park, Comm Ctr and Playground	3.47	12/23/20	0	0	7,545	4,955
Series 2015 Revenue Refunding Cultural & Recreation	2.36	04/01/27	1060	1,220	11,320	7,975
Series 2016 Revenue Refunding Parish Projects	2.0-5.0	04/01/31	2735	4,775	43,010	39,660
Series 2019 Jefferson Parish GOMESA Project	4.0	11/01/44	35	1,955	23,500	22,510
Total Loan Programs					<u>101,810</u>	<u>80,580</u>
TOTAL ALL BONDS, CERTIFICATES OF INDEBTEDNESS AND LOAN OBLIGATIONS					\$ 683,891	\$ 578,416

Table 1

**Jefferson Parish, Louisiana
Legal Debt Margin**

**General Obligation Debt
(Unaudited)**
(in thousands of dollars)

Year *	Total Gross Assessed Value	Debt Limit (1)	Total Net Debt Applicable To Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a percentage of Debt Limit
2010	3,234,560	323,456	(9,800)	313,656	3.03
2011	3,247,561	324,756	(9,038)	315,718	2.78
2012	3,338,024	333,802	(8,183)	325,619	2.45
2013	3,389,466	338,947	(7,321)	331,626	2.16
2014	3,468,121	346,812	(6,369)	340,443	1.84
2015	3,486,451	348,645	(5,422)	343,223	1.56
2016	3,591,184	359,118	(4,474)	354,644	1.25
2017	3,639,502	363,950	(3,332)	360,618	0.92
2018	3,718,039	371,804	(2,187)	369,617	0.59
2019	3,828,403	382,840	1,070	383,910	0.28

Source: Jefferson Parish Assessor's Office

(1) Legal debt limit is 10 percent of the assessed value of taxable property for any one purpose.

Jefferson Parish, Louisiana
Schedule of Debt Service Requirements to Maturity by Issue Type
December 31, 2020

Year Ending December 31,	Governmental Activities				Business-Type Activities			
	Sales & Use Tax Bonds	Revenue Bonds	General Obligation Bonds	Certificates of Indebtedness	Loan Programs	Revenue Bonds	Special Assessment Debt	Total Primary Government
2021	\$ 32,308,246	\$ 1,738,601	\$ -	\$ 847,770	\$ 7,901,806	\$ 2,691,868	\$ 71,718	\$ 45,560,009
2022	32,309,301	1,737,464	-	-	7,949,085	3,481,495	69,927	45,547,272
2023	32,306,995	1,738,441	-	-	7,958,094	3,489,303	68,136	45,560,969
2024	32,306,710	1,732,785	-	-	7,963,119	3,497,877	-	45,500,491
2025	32,306,980	1,521,501	-	-	7,998,966	3,280,004	-	45,107,451
2026-2030	161,540,460	6,446,252	-	-	39,512,227	15,102,691	-	222,601,630
2031-2035	158,723,020	3,434,000	-	-	17,994,875	6,138,343	-	186,290,238
2036-2040	158,013,900	-	-	-	12,771,600	-	-	170,785,500
2041-2045	63,206,900	-	-	-	7,628,200	-	-	70,835,100
Total debt service to maturity	\$ 703,022,512	\$ 18,349,044	\$ -	\$ 847,770	\$ 117,677,972	\$ 37,681,581	\$ 209,781	\$ 877,788,660
Less amounts representing interest:								
2021	\$ 19,288,246	\$ 462,797	\$ -	\$ 7,770	\$ 3,286,806	\$ 215,652	\$ 5,374	\$ 23,266,645
2022	18,834,301	429,660	-	-	3,234,085	200,279	3,583	22,701,908
2023	18,361,995	392,637	-	-	3,038,094	179,087	1,791	21,973,604
2024	17,801,710	352,981	-	-	2,833,119	157,661	-	21,145,471
2025	17,216,980	315,501	-	-	2,623,966	136,004	-	20,292,451
2026-2030	76,375,460	1,046,252	-	-	9,407,227	428,691	-	87,257,630
2031-2035	55,688,020	244,000	-	-	4,554,875	67,016	-	60,553,911
2036-2040	30,148,900	-	-	-	2,626,600	-	-	32,775,500
2041-2045	3,911,900	-	-	-	778,200	-	-	4,690,100
Total interest	\$ 257,627,512	\$ 3,243,828	\$ -	\$ 7,770	\$ 32,382,972	\$ 1,384,390	\$ 10,748	\$ 294,657,220
Total principal	\$ 445,395,000	\$ 15,105,216	\$ -	\$ 840,000	\$ 85,295,000	\$ 36,297,191	\$ 199,033	\$ 583,131,440

Jefferson Parish, Louisiana

Ratio of Net General Obligation Bonded Debt To Assessed Value

Last Ten Years
(Unaudited)

Fiscal Year Ended December 31,	Tax Roll	Population (1) *	Assessed Value *	General Obligation Bonds (2) *	Debt Service Monies Available *	Net Bonded Debt *	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2010	2009	435	3,234,560	9,895	95	9,800	0.30	22.53
2011	2010	431	3,247,560	9,340	302	9,038	0.28	20.97
2012	2011	432	3,338,024	8,435	252	8,183	0.25	18.94
2013	2012	433	3,389,466	7,500	179	7,321	0.22	16.91
2014	2013	435	3,468,121	6,545	176	6,369	0.18	14.64
2015	2014	435	3,486,451	5,555	133	5,422	0.16	12.46
2016	2015	434	3,591,184	4,530	56	4,474	0.12	10.31
2017	2016	436	3,639,502	3,470	138	3,332	0.09	7.64
2018	2017	436	3,718,039	2,365	178	2,187	0.06	5.02
2019	2018	434	3,828,403	1,215	145	1,070	0.03	2.47

* Amounts expressed in thousands

(1) Source: The Jefferson EDGE

(2) General obligation bonds repaid with property taxes

**Jefferson Parish, Louisiana
Pledged Revenue Coverage**

**Last Ten Years
(Unaudited)**

A - Special Sales Tax Revenue Bonds - 7/8ths of one cent

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2010	48,272,010	5,359,457	42,912,553	20,651,553	17,134,630	37,786,183	1.14
2011	50,294,763	5,581,246	44,713,518	19,208,537	16,530,571	35,739,108	1.25
2012	50,682,365	5,616,761	45,065,604	19,910,901	15,647,628	35,558,529	1.27
2013	53,745,352	5,969,728	47,775,624	20,974,653	15,310,441	36,285,094	1.32
2014	53,881,658	5,970,335	47,911,323	21,999,735	14,290,587	36,290,322	1.32
2015	53,907,276	5,961,750	47,945,527	22,870,975	12,474,621	35,345,596	1.36
2016	53,459,300	5,921,194	47,538,106	25,495,000	10,460,792	35,955,792	1.32
2017	54,122,245	5,993,397	48,128,848	25,185,000	9,013,760	34,198,760	1.41
2018	55,201,591	6,111,225	49,090,366	26,100,000	14,071,354	40,171,354	1.22
2019	56,877,626	6,284,599	50,593,028	27,145,000	11,458,130	38,603,130	1.31

B - Hotel Occupancy Tax Bonds

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2010	959,247	106,267	852,980	265,000	140,980	405,980	2.10
2011	1,003,763	111,164	892,599	280,000	127,730	407,730	2.19
2012	1,249,030	137,393	1,111,636	295,000	113,450	408,450	2.72
2013	1,244,555	137,901	1,106,654	310,000	98,258	408,258	2.71
2014	1,288,012	141,681	1,146,331	325,000	82,138	407,138	2.82
2015	1,311,870	144,306	1,167,565	345,000	65,075	410,075	2.85
2016	1,270,017	139,702	1,130,316	365,000	46,963	411,963	2.74
2017	1,299,336	142,927	1,156,409	385,000	27,618	412,618	2.80
2018	1,330,769	146,385	1,184,385	180,000	188,737	396,354	2.99
2019	1,420,273	164,730	1,255,543	70,000	198,360	268,360	4.68

C - Drainage Sales Tax Bonds 2/3 of 1/2 Cent ⁽³⁾

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2010 **	21,901,225	2,416,385	19,484,840	5,445,000	4,319,213	9,764,213	2.00
2011	22,810,431	2,519,897	20,290,534	6,610,000	3,654,456	10,264,456	1.98
2012	23,059,653	2,546,062	20,513,591	2,215,000	3,368,356	5,583,356	3.67
2013	24,257,564	2,677,832	21,579,732	2,280,000	3,303,156	5,583,156	3.87
2014	24,628,151	2,718,597	21,909,554	2,355,000	3,230,606	5,585,606	3.92
2015	24,784,090	2,718,597	22,065,493	2,450,000	3,133,619	5,583,619	3.95
2016	24,747,281	2,731,701	22,015,579	3,280,000	2,094,822	5,374,822	4.10
2017	25,029,873	2,780,786	22,249,086	2,675,000	2,612,084	5,287,084	4.21
2018	25,929,480	2,867,393	23,062,086	2,805,000	2,205,541	5,010,541	4.60
2019	27,310,276	3,022,130	24,288,145	2,945,000	2,066,336	5,011,336	4.85

**Jefferson Parish, Louisiana
Pledged Revenue Coverage**

**Last Ten Years
(Unaudited)**

D - Public Improvement Revenue Bonds

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2010	3,463,763	31,344	3,432,419	1,765,000	1,239,384	3,004,384	1.14
2011	3,425,690	23,872	3,401,818	1,865,000	1,185,823	3,050,823	1.12
2012	2,915,117	33,228	2,881,889	1,935,000	1,133,956	3,068,956	0.94
2013	3,143,091	30,473	3,112,618	1,660,000	1,072,850	2,732,850	1.14
2014	3,198,431	226,930	2,971,501	1,540,000	582,252	2,122,252	1.40
2015	3,921,780	18,487	3,903,293	2,725,000	1,098,778	3,823,778	1.02
2016	3,669,705	14,950	3,654,755	2,980,000	1,076,957	4,056,957	0.90
2017	10,367,803	33,329	10,334,474	6,276,800	3,881,455	10,158,255	1.02
2018	10,310,223	36,866	10,273,357	6,314,763	3,409,067	9,723,830	1.06
2019	10,854,208	36,369	10,817,839	7,344,031	3,205,823	10,549,854	1.03

E - Special Assessments

Year	Gross Revenue ⁽¹⁾	Expenses ⁽²⁾	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2013	38,846	-	38,846	-	-	-	N/A
2014	184,317	-	184,317	66,344	17,913	84,257	2.19
2015	70,193	-	70,193	66,344	16,122	82,466	0.85
2016	60,495	-	60,495	66,344	14,330	80,675	0.75
2017	71,261	-	71,261	66,344	12,539	78,883	0.90
2018	49,662	-	49,662	66,344	10,748	77,092	0.64
2019	68,497	-	68,497	68,344	8,956	77,301	0.89

⁽¹⁾ Includes operating revenues, investment earnings, and tax collector commission (not recorded in reporting entity).

⁽²⁾ Includes commission expense (not recorded in reporting entity) and investment expenses.

⁽³⁾ Paid out in 2011.

**Correction made to note that starting in 2010 some funds are also used to pay Louisiana Community Development Authority Loan.

Jefferson Parish, Louisiana
Computation of Direct and Overlapping Debt

December 31, 2019

(unaudited)

(in thousands of Dollars)

	Governmental Activities Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
--	--	---	---------------------------------------

Direct:

Jefferson Parish	631,410		631,410
Total Direct Parish Debt	\$ 631,410	100%	\$ 631,410

Overlapping:

Jefferson Parish School Board	\$ 207,825		\$ 207,825
Total Overlapping debt	\$ 207,825	100%	\$ 207,825
Total Direct and Overlapping debt	\$ 839,235		\$ 839,235

2019 Population 434,893

Source: Jefferson Parish School Board Comprehensive Annual Financial Report- Statistical Section.

Note: Overlapping government are those that coincide, at least in part, with the geographic boundaries of the parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Jefferson Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Jefferson Parish

Statistics





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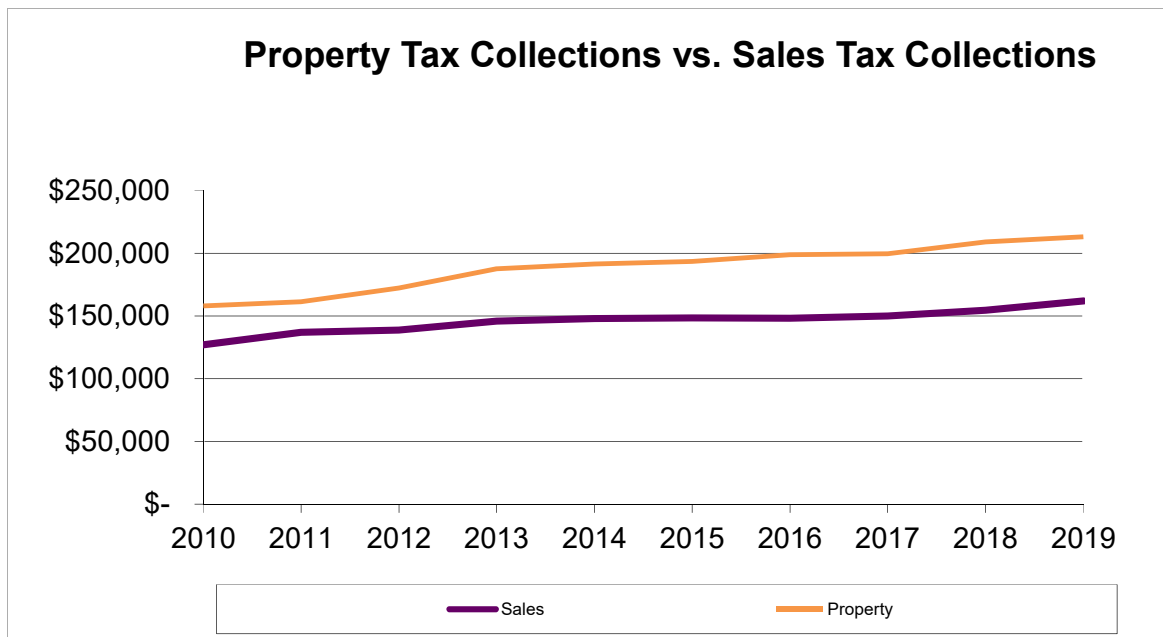
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FIVE YEAR FUND BALANCE HISTORY

Fund Number	District Name	12-31-16	12-31-17	12-31-18	12-31-19	UNAUDITED 12-31-20
10010	General Fund	\$ 26,529,571	\$ 25,880,674	\$ 29,605,171	\$ 33,087,476	\$ 30,057,161
21670	Transit	13,471,420	14,264,203	13,596,080	15,063,885	17,026,417
21680	Transit -Elderly & Handicapped	7,749,678	8,657,923	8,280,442	9,370,911	9,988,779
21700	Juvenile Services	9,840,594	8,616,212	7,818,057	8,933,480	7,359,463
21710	Animal Shelter	3,163,583	3,964,103	4,426,387	4,383,885	5,038,230
21720	Mosquito Control	1,194,482	1,452,699	2,121,301	2,413,928	3,012,198
21730	Health Unit	632,046	762,446	876,926	790,803	473,982
21740	Human Services Authority	795,741	671,830	747,150	866,254	612,945
21770	Ambulance District No. 2	66,215	87,679	85,444	85,502	133,735
21790	Library	32,196,096	10,577,557	9,291,063	7,294,506	10,194,487
21830	Consolidated Jeff. Recreation	13,087,890	12,629,809	14,312,915	14,145,573	16,207,746
21850	Alario Center	728,519	598,493	456,848	376,652	546,823
21930	West Jeff Park	546,443	651,741	676,819	658,272	696,756
21940	Playground District No. 16	304,246	418,277	360,986	518,063	636,575
21950	Lafreniere Park	859,242	1,013,220	1,227,020	1,286,009	1,381,667
21970	Lasalle Park	1,346,639	1,430,875	590,260	806,331	1,019,499
22010	C D Off-Track Betting	593,903	438,325	344,332	47,797	446,204
22020	C D Video Poker	1,357,657	1,766,927	1,343,733	314,765	1,463,493
22030	C D Tourism	2,207,548	1,493,423	1,461,946	750,125	1,309,673
22040	C D Riverboat Gaming	1,955,701	2,762,418	3,510,481	986,210	2,671,466
22060	Health Premium Return	255,941	229,101	814	401	16
22080	Fire District No. 9	253,326	328,047	157,653	164,310	271,830
22090	Fire District No. 4	405,905	396,951	356,922	436,951	455,588
22100	E B Cons. Fire District	16,459,982	16,974,398	14,627,810	15,888,147	21,152,403
22110	Fire District No. 3	3,320,731	4,390,442	4,572,726	4,660,901	4,001,941
22120	Fire District No. 5	4,611,404	5,352,512	5,979,752	6,651,981	5,998,605
22130	Fire District No. 6	9,588,669	10,844,094	11,059,836	12,102,460	13,544,240
22140	Fire District No. 7	1,202,695	965,422	1,009,850	1,020,517	1,137,583
22150	Fire District No. 8	3,203,556	2,748,191	2,965,711	2,592,384	2,995,225
22160	Emergency Communications	17,506	48,076	54,938	49,485	336,684
22180	Security Enhancement District	6,016	19,490	3,393	6,665	7,571
22190	24th Court Commissioners	74,402	61,308	28,915	118,567	211,043
22200	Streets Department	10,404,644	13,174,593	19,081,613	20,164,703	22,121,995
22220	Comprehensive Zoning	691,430	1,035,619	989,190	1,145,822	1,302,928
22230	Road Lighting District No. 7	1,386,095	1,569,887	1,783,501	1,455,702	1,672,773
22240	Consolidated Road Lighting	3,701,143	6,025,362	5,189,209	4,193,992	4,055,807
22320	Consol Drainage District No. 2	15,234,616	19,100,521	24,053,526	23,131,550	24,418,459
22390	Consol Garbage District No. 1	10,038,072	12,636,388	9,249,368	7,794,757	9,031,720
22520	Economic Development	898,888	1,626,383	1,209,613	1,626,327	2,127,891
22530	Criminal Justice	189,514	40,949	153,130	184,413	294,627
22540	Culture & Parks	1,378,483	1,472,089	724,836	833,010	1,102,832
22560	Senior Services	619,120	782,151	445,264	638,330	1,018,756
22570	Terrytown Redevelopment	2,715,397	2,753,780	2,996,720	3,265,625	3,194,336
22580	Metairie CBD Econ Dev Dist	595,159	578,063	602,264	564,532	448,507
22590	Churchill Econ Develop Dist	121,370	141,385	163,826	167,100	173,166
22600	Inspector General	1,213,966	1,222,705	1,266,313	1,223,283	1,292,848
22610	Off Duty Witness	3,088,564	3,310,154	3,556,068	3,785,545	3,676,522
22630	Jefferson Hwy Econ Devel	-	-	-	141,327	520,963
22650	Pub Ed and Govt Program	2,478,338	2,976,620	3,432,347	3,795,598	4,082,917
23010	C D BP Settlement	29,444,301	19,837,668	11,834,119	4,786,210	6,321,567
53000	Consol Sewer District No. 1	7,326,917	11,653,377	11,178,206	10,195,614	11,893,712
53010	Consol Water District No. 1	18,943,722	20,891,464	20,874,356	17,983,034	17,103,580
63500	Central Garage	89,182	225,627	135,721	228,166	115,864
63510	Central Telephone	19,566	51,029	10,186	10,186	10,186
63520	Computer Center	140,968	69,034	303,189	402,270	470,847
63560	Security Management	115,467	81,037	380,232	398,559	684
63810	Engineering	183,880	179,140	120,769	59,873	172,447
63830	PW Administration Warehouse	424,590	89,437	151,489	34,427	92,879
63860	Environmental	123,442	54,119	51,088	35,873	15,877
63890	Ecosystems & Coastal Mgmt	-	-	-	-	10,214
		\$ 269,594,181	\$ 262,075,447	\$ 261,887,824	\$ 254,119,024	\$ 277,134,932

Jefferson Parish, Louisiana
Tax Revenues by Source, Governmental Funds
Last Ten Years
(Unaudited)
(in thousands of dollars)

Year	Property	Sales	Severance	Miscellaneous	Total
2010	158,067	127,062	908	8,094	294,131
2011	161,434	136,991	923	8,746	308,094
2012	172,460	138,672	953	9,236	321,321
2013	187,717	146,059	971	9,197	343,944
2014	191,583	148,018	986	9,789	350,376
2015	193,784	148,448	1,006	10,107	353,345
2016	198,951	148,210	1,003	9,952	358,116
2017	199,865	150,028	1,004	9,699	360,596
2018	209,332	154,671	1,037	9,940	374,980
2019	213,198	162,075	1,062	9,921	386,256



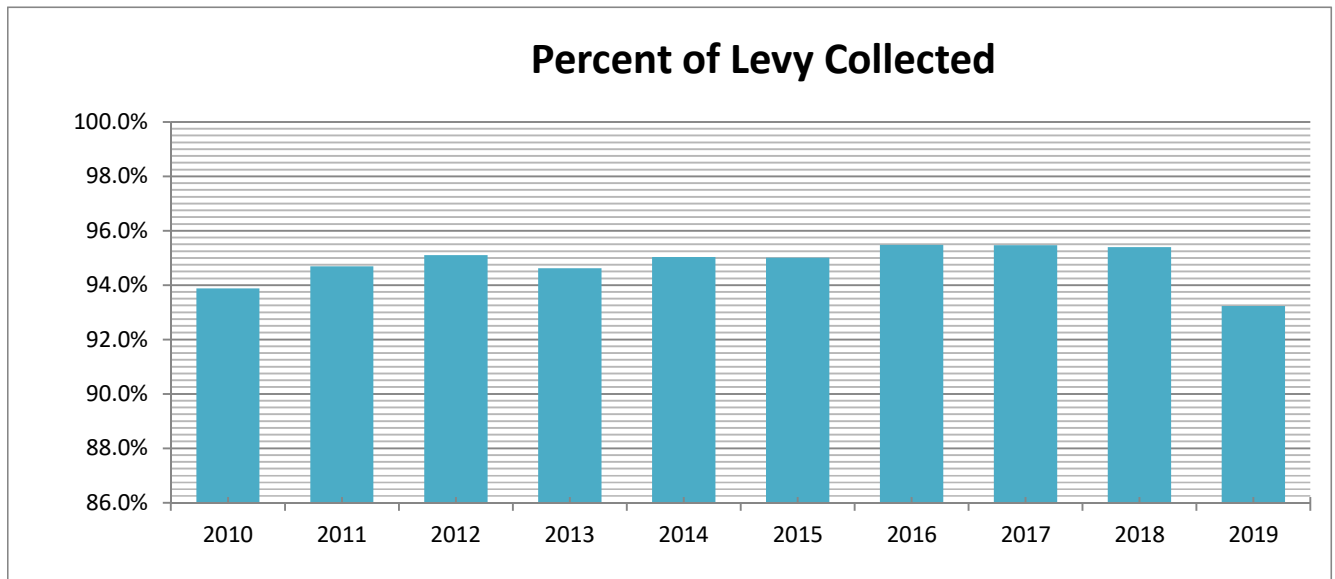
Jefferson Parish, Louisiana
Property Tax Levies and Collections
Last Ten Years
(Unaudited)
(in thousands of dollars)

Fiscal Year Ended	Total Adjusted Tax Levy	Collected within Year		Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Current Outstanding Delinquent Taxes	Percent of Delinquent Taxes To Tax Levy
		Current Tax Collections	Percent of Levy Collected					
2010	185,027	173,704	93.88	3,723	177,427	95.89	7,600	4.11
2011	187,335	177,390	94.69	3,185	180,575	96.39	6,760	3.61
2012	198,622	188,900	95.11	2,385	191,285	96.31	7,337	3.69
2013	215,513	203,918	94.62	1,863	205,781	95.48	9,732	4.52
2014	219,444	208,538	95.03	1,676	210,214	95.79	9,230	4.21
2015	223,218	212,071	95.01	609	212,680	95.28	10,538	4.72
2016	228,402	218,070	95.48	322	218,392	95.62	10,010	4.38
2017	228,478	218,137	95.47	264	218,401	95.59	10,077	4.41
2018	238,884	227,898	95.40	331	228,229	95.54	10,655	4.46
2019	248,596	231,758	93.23	586	232,344	93.46	16,252	6.54

Source: Jefferson Parish Sheriff's Office

Note: Includes taxes levied for reporting entity only.

Tax collections shown in this table include governmental and proprietary fund types.



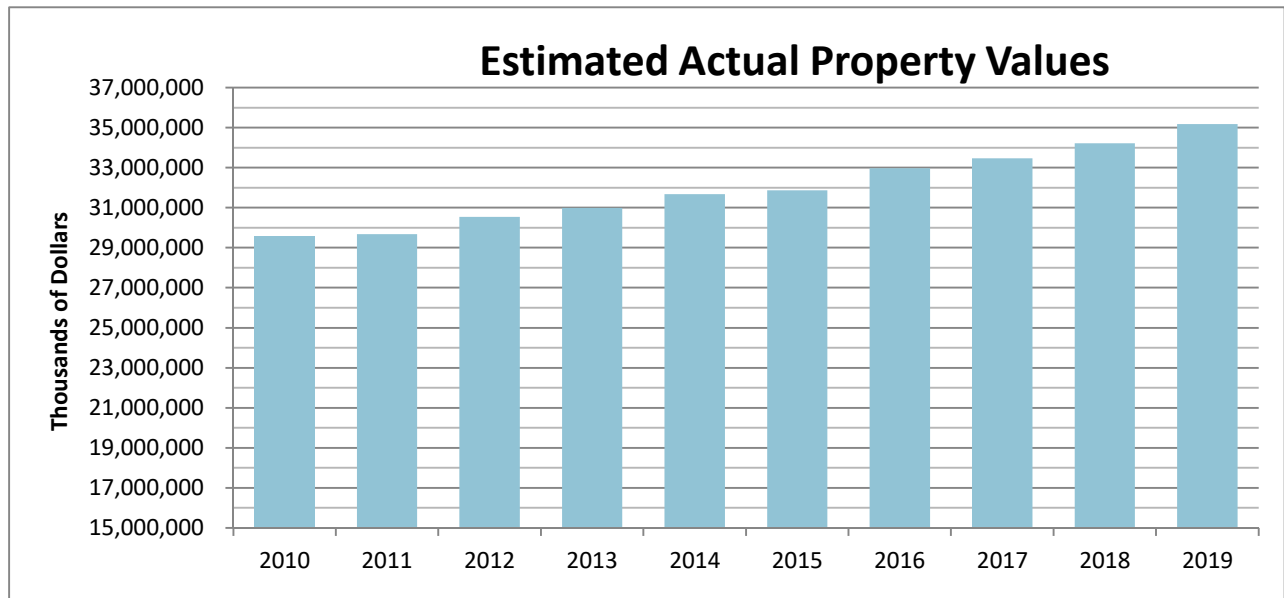
Jefferson Parish, Louisiana
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)
(in thousands of dollars)

Year	Real Property		Personal Property		Exemptions	Total		Ratio of Total Assessed Value To Total Estimated Actual Value	Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value		
2010	2,398,574	23,985,740	835,985	5,573,234	765,647	2,468,912	29,558,974	8.35	1.31
2011	2,407,292	24,072,920	840,268	5,601,787	757,359	2,490,201	29,674,707	8.39	1.44
2012	2,486,282	24,862,820	851,743	5,678,287	751,271	2,586,753	30,541,107	8.47	1.39
2013	2,518,798	25,187,980	870,668	5,804,454	746,756	2,642,710	30,992,434	8.53	1.40
2014	2,565,248	25,652,480	902,873	6,019,154	742,507	2,725,613	31,671,634	8.61	1.41
2015	2,587,497	25,874,970	898,954	5,993,027	741,598	2,744,853	31,867,997	8.61	1.42
2016	2,710,587	27,105,870	880,597	5,870,647	740,238	2,850,946	32,976,517	8.65	1.39
2017	2,760,652	27,606,520	878,851	5,859,007	743,245	2,896,257	33,465,527	8.65	1.39
2018	2,827,135	28,271,350	890,903	5,939,354	746,241	2,971,798	34,210,704	8.69	1.40
2019	2,896,380	28,963,800	932,023	6,213,487	747,604	3,080,798	35,177,287	8.76	1.41

Source: Jefferson Parish Assessor's Office

Note: Per the constitution, all land and residential improvements are assessed at 10% of its fair market value and all other property at 15% of its fair market value and reassessed every 4 years.

* Taxes are based on prior year tax roll.



Jefferson Parish, Louisiana
Property Tax Rates - Direct and Overlapping Governments
(Per \$100 of Assessed Value)

Last Ten Years
(Unaudited)

Year	Jefferson Parish				Overlapping Rates		
	General Fund	Special Revenue Funds	Debt Service Funds	Total Direct	Parish School System	Parish Other	Total
2010	0.11	1.20	-	1.31	1.85	0.80	3.96
2011	0.11	1.33	-	1.44	1.86	0.80	4.10
2012	0.11	1.28	-	1.39	1.87	0.80	4.06
2013	0.11	1.29	-	1.40	1.88	0.81	4.09
2014	0.11	1.30	-	1.41	1.89	0.81	4.11
2015	0.11	1.31	-	1.42	1.89	0.81	4.12
2016	0.11	1.28	-	1.39	1.90	0.86	4.15
2017	0.11	1.28	-	1.39	1.90	0.81	4.11
2018	0.11	1.29	-	1.40	1.91	0.82	4.12
2019	0.11	1.30	-	1.41	1.91	0.82	4.14

**Jefferson Parish, Louisiana
Principal Taxpayers**

**Current Year and Nine Years Ago
(Unaudited)
(in thousands of dollars)**

	2019				2010			
	Taxpayer	Type of Business	Assessed Valuation (2)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
	Entergy Louisiana LLC	Electric Utility	82,795	1	1.89%			
	Entergy Services Inc.	Electric Utility	\$ 58,019	2	1.32%	\$ 61,950	1	1.91%
	Causeway Associates	Retail Property Mgmt.	32,072	3	0.73%	30,183	3	0.93%
	Atmos Energy Louisiana	Utility	28,253	4	0.64%	16,382	5	0.50%
	Cornerstone Chemical Co.	Chemical Plant	23,464	5	0.54%			
	Lakeway Associates LLC	Retail Property Mgmt.	19,495	6	0.44%			
	Intralox LLC	Industry	18,023	7	0.41%	33,730	2	1.04%
	J W Stone Oil Dist. LLC	Industry	17,138	8	0.41%	15,669	6	0.47%
	Bellsouth	Utility	15,933	9	0.39%			
	Hancock/Whitney	Banking	15,842	10	0.36%			
	Wal-Mart Real Estate	Banking				27,550	4	0.85%
	Capital One	Banking				15,465	7	0.48%
	Cox Communication	Utility				13,897	8	0.43%
	Cytec Industries	Industry				11,168	9	0.34%
	Evonik Cyro LLC	Industry				9,060	10	0.0028
			<u>228,239</u>		<u>5.24%</u>	<u>235,054</u>		<u>7.23%</u>

(1) Source: Jefferson Parish Assessor's Office

(2) Source: Jefferson Parish Sheriff 06/30/2019

Parish of Jefferson **Ad Valorem Tax Authorization** (By Expiration Date)

Taxing District	Maximum Millage Authorized	2020 Maintenance & Capital	Original Date	Resolution	Date of Last Election	Expiration Date
Parish of Jefferson - Alimony	1.31	1.27	03-Apr-93	R. 121829	Constitutional	2022
Parish of Jefferson - Kenner	0.65	0.63	03-Apr-93	R. 121830	19-Oct-13	2022
Consol Waterworks District No. 2	3.43	3.33	13-Aug-59	R. 120953	04-May-13	2023
Consol Sewerage District No. 1	3.46	3.36	02-Nov-04	R. 122866	03-May-14	2024
Fire District No. 5	19.09	18.60	02-Nov-04	R. 122866	03-May-14	2024
Culture and Parks	0.49	0.47	02-Nov-04	R. 122868	03-May-14	2024
Criminal Justice	0.49	0.47	02-Nov-04	R. 122868	03-May-14	2024
Culture and Parks	0.48	0.47	02-Nov-04	R. 122868	03-May-14	2024
Criminal Justice	0.97	0.94	02-Nov-04	R. 122868	03-May-14	2024
Economic Development	0.48	0.47	02-Nov-04	R. 122868	03-May-14	2024
Senior Services	0.48	0.47	02-Nov-04	R. 122868	03-May-14	2024
Road Lighting District No. 7	5.50	5.46	14-Nov-42	R. 122867	03-May-14	2024
J P Consol Road Lighting District	2.90	2.82	22-Jun-67	R. 122865	03-May-14	2024
Ambulance District No. 2	10.99	10.92	07-Jun-95	R. 122864	03-May-14	2024
Consolidated Drainage No. 2	6.00	4.51	23-Aug-00	R. 128464	10-Dec-16	2026
Consolidated Jefferson Recreation & Community Center & Playground Dist	10.00	9.71	23-Feb-00	R. 128465	10-Dec-16	2026
Library	6.50	6.00	29-Aug-60	R. 129286	29-Apr-17	2027
Public Transportation System	2.00	1.94	07-Oct-89	R. 130340	14-Oct-17	2028
Public Transportation System (MITS)	1.00	0.97	07-Oct-89	R. 130341	14-Oct-17	2028
Fire District No. 4	17.32	17.32	02-Feb-83	R. 130498	18-Nov-17	2028
Fire District No. 6	25.00	25.00	09-Jun-66	R. 132862	08-Dec-18	2029
Fire District No. 7	25.00	25.00	23-Oct-69	R. 132884	06-Nov-18	2029
Fire District No. 8	24.05	23.15	23-Oct-69	R. 132863	18-Dec-08	2030
Consolidated Drainage Dist #2 (Sela)	4.73	4.60	20-Jan-01	R. 132688	18-Nov-06	2030
Health Unit	2.14	2.08	06-Jun-61	R. 132686	06-Nov-18	2030
Juvenile Detention	3.32	3.23	10-Dec-64	R. 132687	06-Nov-18	2030
Fire District No. 9	21.10	20.96	11-Jul-84	R. 132685	06-Nov-18	2030
Inspector Gen/Ethics /Compliance	0.48	0.47	22-Oct-11	R. 136952	20-Nov-03	2031
Consolidated Garbage District No. 1	3.86	3.75	23-Aug-00	R. 136564	20-Aug-15	2031
E B Consolidated Fire	24.01	23.21	18-Jul-63	R. 136565	20-Aug-15	2031
Fire District No. 3	19.20	18.48	13-Apr-83	R. 136110	20-Dec-05	2031
Playground District No. 16	10.99	10.92	11-Sep-82	R. 136563	20-Aug-15	2031

AD VALOREM TAXES GENERATED PER MILL

MILLAGE	TAX ON \$7,500 ASSESSED	TAX ON \$8,500 ASSESSED	TAX ON \$10,000 ASSESSED	TAX ON \$11,000 ASSESSED	TAX ON \$15,000 ASSESSED	TAX ON \$20,000 ASSESSED
	VALUE	VALUE	VALUE	VALUE	VALUE	VALUE
	\$75,000	\$85,000	\$100,000	\$110,000	\$150,000	\$200,000
RESIDENTIAL						
1.00	0	1.00	2.50	3.50	7.50	12.50
5.00	0	5.00	12.50	17.50	37.50	62.50
5.50	0	5.50	13.75	19.25	41.25	68.75
6.00	0	6.00	15.00	21.00	45.00	75.00
6.50	0	6.50	16.25	22.75	48.75	81.25
7.00	0	7.00	17.50	24.50	52.50	87.50
7.50	0	7.50	18.75	26.25	56.25	93.75
8.00	0	8.00	20.00	28.00	60.00	100.00
8.50	0	8.50	21.25	29.75	63.75	106.25
9.00	0	9.00	22.50	31.50	67.50	112.50
10.00	0	10.00	25.00	35.00	75.00	125.00
11.00	0	11.00	27.50	38.50	82.50	137.50
12.00	0	12.00	30.00	42.00	90.00	150.00
13.00	0	13.00	32.50	45.50	97.50	162.50
13.50	0	13.50	33.75	47.25	101.25	168.75

MILLAGE	TAX ON \$7,500 ASSESSED	TAX ON \$11,250 ASSESSED	TAX ON \$15,000 ASSESSED	TAX ON \$22,500 ASSESSED	TAX ON \$30,000 ASSESSED	TAX ON \$37,500 ASSESSED
	VALUE	VALUE	VALUE	VALUE	VALUE	VALUE
	\$50,000	\$75,000	\$100,000	\$150,000	\$200,000	\$250,000
COMMERCIAL						
1.00	7.50	11.25	15.00	22.50	30.00	37.50
5.00	37.50	56.25	75.00	112.50	150.00	187.50
5.50	41.25	61.88	82.50	123.75	165.00	206.25
6.00	45.00	67.50	90.00	135.00	180.00	225.00
6.50	48.75	73.13	97.50	146.25	195.00	243.75
7.00	52.50	78.75	105.00	157.50	210.00	262.50
7.50	56.25	84.38	112.50	168.75	225.00	281.25
8.00	60.00	90.00	120.00	180.00	240.00	300.00
8.50	63.75	95.63	127.50	191.25	255.00	318.75
9.00	67.50	101.25	135.00	202.50	270.00	337.50
10.00	75.00	112.50	150.00	225.00	300.00	375.00
11.00	82.50	123.75	165.00	247.50	330.00	412.50
12.00	90.00	135.00	180.00	270.00	360.00	450.00
13.00	97.50	146.25	195.00	292.50	390.00	487.50
13.50	101.25	151.88	202.50	303.75	405.00	506.25

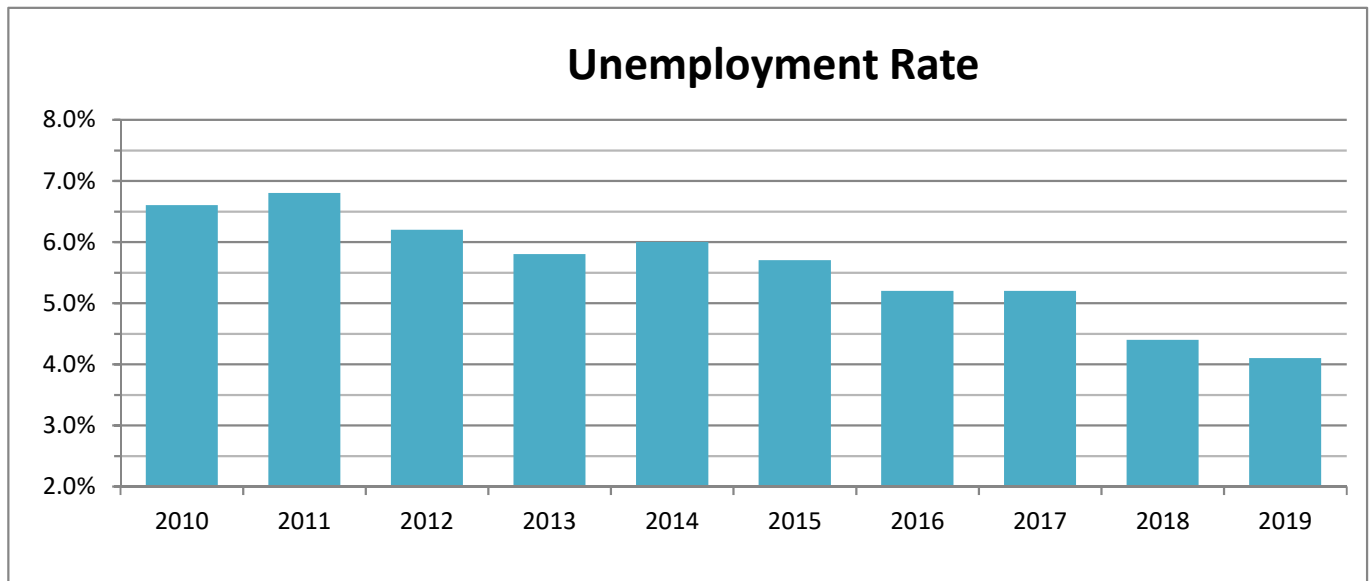
NOTE: Residential Assessment = 10 % of Appraised Value
Commercial Assessment = 15 % of Appraised Value

Jefferson Parish, Louisiana
Demographic and Economic Statistics

Last Ten Years
(Unaudited)

Year	Population (1)	Personal Income (1)	Per Capita Income (1)	Total School Enrollment (1)	Unemployment Rate (1)
2010	435,334	19,445,705	43,862	64,930	6.6
2011	431,426	18,687,270	43,315	65,082	6.8
2012	431,732	19,391,284	44,821	46,108 *	6.2
2013	433,676	19,536,629	45,049	45,048 *	5.8
2014	434,767	19,969,663	45,932	45,979 *	6.0
2015	435,689	20,022,745	45,954	48,126 *	5.7
2016	433,634	20,471,082	46,922	45,671 *	5.2
2017	436,523	20,774,666	47,591	46,611 *	5.2
2018	436,359	21,321,109	48,563	45,049 *	4.4
2019	434,893	22,138,952	51,005	50,582 *	4.1

(1) Source: JEDCO Jefferson Parish Economic Profile



Jefferson Parish

Glossary





Accrual Basis of Accounting - Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Adopted Budget - The original budget as approved by the Parish Council.

Ad Valorem Tax - A property tax computed as a percentage of the value of taxable property.

Advanced Refunded Bonds – A municipality may sell a second bond issue at a lower interest rate cost, placing the proceeds of the issue in an escrow account from which the first issue's principal and interest will be repaid when due.

Amended Budget - The current or revised budget, resulting from changes to the Adopted Budget during the fiscal year as modified by the Parish Council.

Appropriation - The legal authorization granted by the Council to make expenditures and incur obligations.

Assessed Valuation - Basis for determining property taxes. Assessment determines the assessed valuation of Residential Property (home and land) at 10% of its actual value or level of value. Other property is assessed at 15%.

Balanced Budget - A budget in which total expenditures do not exceed total anticipated revenues, taking into account estimated fund balance from the previous fiscal year.

Bond Written - Promise to pay a specified sum of money called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest payments at a specified rate.

Bond Refinancing - The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget - A plan of financial operation for a specific time period (the Parish of Jefferson adopted budget is for the fiscal year Jan 1- December 31. The budget contains the anticipated revenues and estimated expenditures.

Budget Calendar - The schedule of key dates that the Parish follows in the preparation and adoption of the budget.

Budget Document - The instrument used by the budget- making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

Capital Budget - A plan of proposed capital projects and a means of financing them. See **Capital Program**.

Capital Outlay - Expenditures that cost more than \$5,000 and has a useful life of more than five years.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditures in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Charges for Services - A fee paid for a public service or use of a public facility by the individual or organization benefiting from the service.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of cost of living and economic inflation.

Contingency - An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Cost Allocation - A method used to charge Enterprise Funds and Federal Funds for their share of central administration costs.

Current - As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

Debt Service - Payment of principal, interest, and related service charges related to long-term debt.

Deficit - The excess of expenditures over revenues during an accounting period.

Department - The primary organizational breakdown within the Parish. Each department serves a specific function.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund - A self supporting fund designed to account for activities supported by user charges.

Executive Budget - The aggregate of information, proposals and estimates prepared and submitted to the legislative body by the chief executive and budget office.

Expenditures - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Fiscal Management Fees (Indirect Costs). Costs incurred by special funds and grants for services (financial, personnel, legal, etc.) provided by General Fund departments.

Fiscal Period - Any period at the end of which a government determines its financial position and the results of its operations.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fund - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of

carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The difference between fund assets and fund liabilities of governmental funds.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GASB - Government Accounting Standards Board. A seven-member board organized in 1984 to establish standards of financial accounting and reporting for state and local governmental entities.

General Fund - The fund used to account for all financial resources, except those required to be accounted for in another fund.

General Obligation Bond - Bonds that require voter approval and finance a variety of public capital projects. This type of bond is backed by the full faith, credit and taxing power of the government.

Governmental Fund - Funds generally used to account for tax – supported activities that rely mostly on current assets and current liabilities. There are four different types of governmental funds: general, special revenue, debt service and capital projects.

Grant - Projects subsidized either partially or wholly through the Federal and/or State government.

Homestead Exemption - A deduction from the total taxable assessed value of property occupied by the owner in the State of Louisiana. The exemption is \$75,000 for all property owners who qualify.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Mandated Cost - Those costs imposed on local governments by State and Federal laws/regulations.

Modified Accrual Basis of Accounting - Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are not recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier)

Mill - One one-thousandth of a dollar. In terms of the millage rate, one mill is equal to \$1.00 per \$1,000.00 of assessed valuation.

Municipal - In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

Objective -Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Operating expense - Expenses which are directly related to service activities.

Operating Transfers - All interfund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

OPEB - Other Post Employment Benefits. Benefits, such as health insurance, provided after retirement. A recent accounting standard requires that governments disclose this liability on their financial statements.

Ordinance - A formal legislative enactment by the governing body. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. See **Resolution**.

Other Financing Sources - See operating transfers.

Other Financing Uses - See operating transfers.

Performance Measures – Indicators of the work performed and the results achieved in an activity, process or organizational unit. Performance measures may be financial or non-financial.

Personal Services - All costs related to compensating and hiring parish employees. This category also includes the parish portion of retirees' health and life insurance.

Personnel Expenses - Salaries, wages and fringe benefits such as pensions and insurance.

Prior Year Encumbrance - Appropriations committed by contract for goods or services which will not be paid for until the next fiscal year.

Projected - Estimation of revenues and expenditures by past trends, current economic conditions and financial forecasts.

Proprietary funds - Fund used to account for a government's ongoing organizations and activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that services rendered by them are generally financed through user charges or on a cost reimbursement basis. There are two types of proprietary funds enterprise funds and internal service funds.

Recurring Expense - Expenses which continue from year to year, where a similar amount can be expected annually. Non-recurring expenses comprise those that exist only for a limited period or whose amounts vary

considerable from one year to the next.

Recurring Revenue - Revenue sources which continue from year to year, and where a similar amount can be expected annually. Non-recurring revenues comprise sources that exist only for a limited period of time, or whose amounts vary considerably from one year to the next.

Requisition - A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

Reserved Fund Balance - Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. See **Ordinance**.

Revenue Bond - This type of bond is backed only by the revenues from a specific enterprise fund.

Revenue - Sources of income financing the operations of government.

Special Assessment - A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments.

Tax Levy Ordinance - An ordinance through which taxes are levied.

Tax Increment Financing - A tool to use future gains in taxes to finance the current improvements that will create those gains.

Acronyms

ADA	Americans with Disabilities Act
CAFR	Comprehensive Annual Financial Report
CBD	Central Business District
CDL	Community Disaster Loan
CDPIA	Council District Public Improvement and Assistance Funds
CFS	Cubic Feet Per Second
CJA	Criminal Justice Agency
CPI	Consumer Price Index
CPZ	Commercial Parkway Overlay Zone
DEQ	Department of Environmental Quality
DROP	Deferred Retirement Option Plan
EB	East Bank (land in Jefferson Parish north of the Mississippi River)
EBCF	East Bank Consolidated Fire
EEO	Equal Employment Opportunity
EIS	Electronic Information Systems
EMS	Emergency Medical Service
EOC	Emergency Operations Center
FEMA	Federal Emergency Management Agency
FTA	Federal Transit Administration
FTE	Full-Time Equivalent Positions
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
HUD	Department of Housing and Urban Development
HVAC	Heating, Ventilation and Air Conditioning
ID	Identification
JDC	Judicial District Court
JEDCO	Jefferson Parish Economic Development Corporation
JPAC	Jefferson Performing Arts Center
JPSO	Jefferson Parish Sheriff Office
LCDA	Louisiana Community Development Authority
MFA	Marketplace Fairness Act
MIS	Management Information Systems

MITs	Mobility Impaired Transportation
OPEB	Other Post-Employment Benefits
PEG	Public Education & Government Programming
PS	Pump Stations
PAB	Planning Advisory Board
RFP	Request for Proposals
TIF	Tax Increment Financing
WIA	Workforce Investment Act
WB	West Bank (land in Jefferson Parish south of the Mississippi River)
SCADA	Supervisory Control and Data Acquisition
SCIP	Sewer Capital Improvement Program
SELA	Southeast Louisiana (Projects associated with Urban Flood Control)
SST	Special Sales Tax
VFD	Volunteer Fire District



