

2023 ANNUAL BUDGET

Jefferson Parish, Louisiana



**Jefferson
Parish**
State of Louisiana

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JEFFERSON PARISH, LOUISIANA
2023 ANNUAL BUDGET



JEFFERSON PARISH OFFICIALS

Cynthia Lee Sheng
Parish President, Jefferson Parish

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Scott A. Walker
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

Byron Lee
Councilman, 3rd District

Dominick F. Impastato, III
Councilman, 4th District

Jennifer Van Vrancken
Councilwoman, 5th District





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**Jefferson Parish
Louisiana**

For the Fiscal Year Beginning

January 01, 2022

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, 2022**. 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 PARISH PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

October 21, 2022

The Honorable Rickey J. Templet
Council Chairman Councilman-at- Large, Division B
Jefferson Parish Council
1221 Elmwood Park Blvd., Suite 1018
Jefferson, Louisiana 70123

The Honorable Scott Walker
Councilman-at-Large, Division A
Jefferson Parish Council
1221 Elmwood Park Blvd., Suite 1016
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 Dominic 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: 2023 Proposed Budget

Dear Councilmembers:

Presented for your review and consideration is the Administration's proposed 2023 Annual Budget of \$850 million. That figure includes \$616 million for operations, \$104 million for capital improvements, \$57 million for debt repayments, and \$73 million for grant funds. The 2023 sales tax projection is based on 0% growth over the 2021 actual sales tax collections, i.e., the sales tax budget is based on the actual sales taxes collected for the year two years prior to the budget year. That historically conservative budgetary treatment was implemented considering uncertainties in the economy and economic growth patterns which render future revenue streams very difficult to project.

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Our conservative fiscal policies and adequate fund balances are imperative to handling the challenges incumbent in a balanced budget while maintaining and improving the level of service to Jefferson Parish citizens. This philosophy is carried forth in the recommendations for the 2023 Budget with all departments maintaining a 15% reserve fund balance albeit with a transfer of \$276,000 from the General Fund for the Twenty-Fourth Judicial District Court Commissioners. 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. Bond rating companies have suggested that a 15% reserve for all funds should be the Parish's goal, and 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.

As a result of these on-going conservative fiscal policies, and in conjunction with a hiring freeze on vacant positions through December 31, 2022, a modest reduction in health insurance costs as a result of Administration negotiations with the current health care insurer, and an earnest and on-going 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.

Notwithstanding that the last couple of years have been challenging in response to the COVID-19 pandemic, including the Omicron variant, and Hurricane Ida, a Category 4 storm, we have met and continue to skillfully address the challenges of these unprecedented times including the public health, economic, and fiscal challenges imposed upon the Parish. Staff is trained in federal procurement and grants to ensure we timely receive, and retain, the maximum federal funding in reimbursement for expenditures related to Ida.

On a related note, I would like to again thank the citizens and the employees of the Parish who have courageously and continually endured the trying times imposed upon us by COVID-19 and Hurricane Ida.

Jefferson Parish continues its strong recovery with investments in infrastructure project initiatives, including water and sewer system improvements all across the Parish to properly maintain and modernize our systems with funding that secures our resources for the next twenty years with a strong impact on quality of life, future economic growth, and attracting businesses. The JPRD Recreation Reimagined Plan will allocate JPRD resources in a manner to increase participation in providing the best services for our children. Such initiatives are intended to bring Jefferson Parish to "Next Level" quality of services which our citizens enjoy and deserve. We should stay true to our traditional, and valued, conservative fiscal and budgetary practices ensuring Jefferson Parish remains financially and innovatively strong.

The major budget highlights are as follows:

➤ Revenue Assumptions

- Property Taxes – remains consistent with 2022 Amended Budget
- Sales Taxes – 0% growth over the 2021 actual sales tax collections

➤ 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

- \$33.8 Million – Drainage and SELA improvements
- \$32.2 Million – Road Improvements
- \$12.0 Million – Water
- \$ 8.1 million – Library
- \$ 8.0 Million – Sewer Infrastructure
- \$ 2.8 Million – Fire Departments
- \$ 2.1 Million – Recreation

Debt

- \$31.6 Million – Road Improvements
- \$14.8 Million – Water and Sewer Projects
- \$ 9.0 Million – Loan Programs
- \$ 1.0 Million – Government Buildings

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 2023 administrative process is complete, Jefferson Parish must be keenly aware of operating shortfalls that may occur, especially in light of a pandemic or Hurricane, and the present and on-going inflationary increased costs including diesel/gasoline, utilities, construction and many other items. As the State continues its budget challenges, local governments are being called upon to shoulder the burden of expenses for those services previously provided by the State. The 2023 budget will face even tighter funding constraints. If Jefferson Parish is to provide the same or better level of service currently provided its constituency, the call to do more with less is even more compelling.

Considering the foregoing, this proposed 2023 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,



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
Nichole Gaubert, Public Safety Grants and Administration 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.

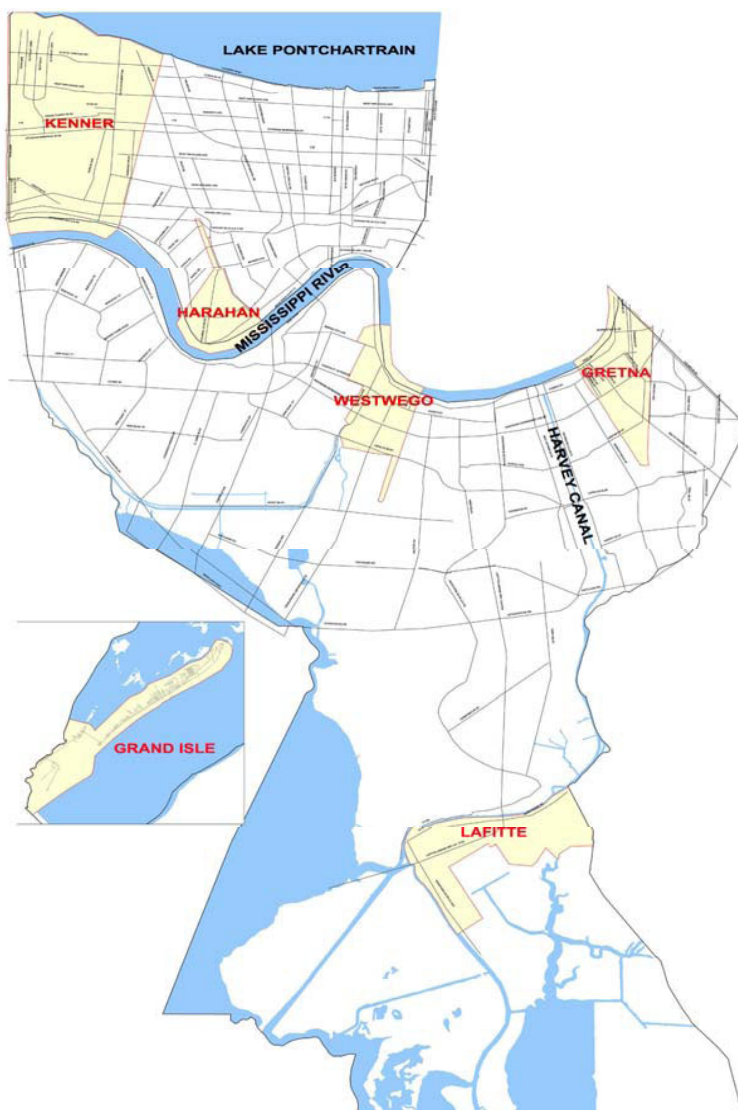
The parish is bounded by Orleans Parish and Plaquemines Parish to the east, the Gulf of Mexico to the south, St. Charles Parish to the west and Lake Pontchartrain (St. Tammany Parish) to the north.

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 434,893 persons.



Source: JEDCO: Parish Profile

PARISH PROFILE

The Region's Economic Engine

The advantages of living, working, and doing business in Jefferson Parish are numerous. It continues to be a leading Louisiana parish in terms of population and economic viability!

| | | |
|--|--|--|
| POPULATION: 434,893 | HOUSEHOLDS: 172,034 | FAMILIES: 110,642 |
| AVERAGE HOUSEHOLD SIZE: 2.51 | OWNER OCCUPIED HOUSES: 105,298 | RENTER OCCUPIED HOUSES: 66,736 |
| MEDIAN AGE: 39.7 | AVERAGE HOUSEHOLD INCOME: \$72,345 | |

ECONOMY

The COVID-19 pandemic brought public health, economic, and fiscal challenges. Throughout the pandemic there have been 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. Jefferson Parish continued to successfully operate 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% 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.

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 65,554 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.



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SERVICES/PAYMENTS



PROCLAMATIONS



GARBAGE/RECYCLING



ROAD CLOSURES



COVID UPDATES



REPORT FRAUD



RAIL CAMERAS



RENTAL ASSISTANCE

Press Releases

- Jan 05 NEW ORLEANS SAINTS AND PELICANS PROVIDE AUTOMATED EXTERNAL DEFIBRILLATORS TO JPRD
- Jan 05 JEFFERSON PARISH ANNOUNCES 2023 CARNIVAL SEASON PARADE SCHEDULE AND ROUTES
- Jan 04 JEFFERSON PARISH TO HOST HEAD START JOB FAIR EVENT
- Dec 22 JEFFERSON PARISH OFFICES CLOSED ON DEC 22

[More »](#)

Events

- Jan 09 Jefferson Parish Finance Authority
- Jan 09 Ethics and Compliance Commission Board Meeting
- Jan 10 JEDCO Development Corporation Board of Directors Meeting
- Jan 10 JEDCO Finance Committee Meeting
- Jan 12 Board of Standards & Appeals

[More »](#)

Twitter

Tweets from @JeffParishGov

- 
Jefferson Parish @JeffParishGov · 16h
 The first parade in JP is on Feb. 5th. Visit JeffParish.net/MardiGras for more info.



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Employment with Jefferson Parish offers meaningful work serving our community, career advancement, benefits and retirement plan. [CLICK MORE](#) to view current job openings with Jefferson Parish.

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JPTV is dedicated to providing informative content that is centered on 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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2023 JEFFERSON PARISH MARDI GRAS



MARDI GRAS

Carnival season is back! [CLICK MORE](#) to view this year's parade schedule and parade routes, along with information about each krewe. Laissez Le Bon Temps Rouler!

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Accessibility Information



Jefferson Parish, Louisiana
Parish President and Council



Council At-Large, Div A
Ricky J. Templet



Parish President
Cynthia Lee-Sheng



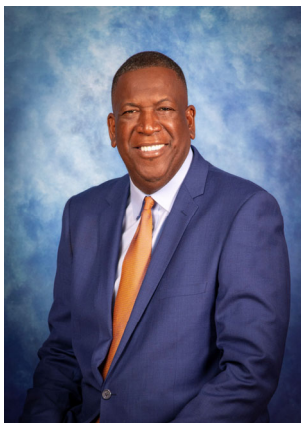
Council Chairperson
Council At-Large, Div B
Scott Walker



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

The organizational chart for Jefferson Parish is structured as follows:

- Parish President**
 - Parish Attorney**
 - Ethics & Compliance**
 - CAA Compliance & Research**
 - CAA**
 - CAA Internal Services**
 - General Services
 - Human Resources
 - IT & Telecom
 - Risk Management
 - Security
 - Fleet Management
- Chief Operating Officer**
 - Fire Services**
 - Emergency Management**
 - EB Consolidated Fire Dept.**
 - Community Justice Agency**
 - Juvenile Services**
 - Deputy COO**
 - PIO**
 - Internal Audit**
 - Public Works Director**
 - Engineering
 - Drainage
 - Sewerage
 - Water
 - Streets
 - Parkways
 - Environmental Affairs
 - Capital Projects
 - Finance Director**
 - Public Safety Grants & Administration
 - Accounting
 - Purchasing
 - Budgeting
 - CAA Land Use & Development**
 - Ecosystem & Coastal Management
 - Flood Plain Management
 - Inspection & Code Enforcement
 - Planning
 - Property Maintenance & Zoning
 - CAA Engagement & Community Programs**
 - Cross Cultural Coordinator
 - Workforce Development Board
 - Jefferson Community Action Program
 - Senior Citizen Services Coordinator
 - Community Development
 - Citizens' Affairs
 - CAA External Citizens' Services**
 - Animal Shelter
 - Library
 - Lafreniere Park
 - Parks & Recreation
 - Transit
 - Alario Event Center & Segnette Field

Schedule of Departments by Fund by Function

2023

| General | | | Special Revenue | | Enterprise | |
|---------------------------------------|--------------------------|--|--|--|---------------------------------|-------------------------------------|
| Legislative | | | Transit Function | | Public Works Functions | |
| Council | Health and Welfare | | Transit | | Streets Department | Consolidated Sewer District No. 1 |
| Legislative Delegation | County Agent | | MTS | | Comprehensive Zoning Overlay | Consolidated Water District No. 2 |
| Government and Ethics Compliance | Service men's Assistance | | Culture and Recreation Functions | | Road Lighting Dist 7 | |
| Judicial Functions | Jeff CAP | | Library | | Consolidated Road Lighting | Internal Service |
| Adjudicated Property | Culture and Recreation | | Consol Jeff Rec & Comm Ctr & Plygrd Dist | | Consol Drainage Dist No 2 | Central Garage |
| District Attorney | Citizens' Affairs | | Alario Center | | Consolidated Garbage Dist No. 1 | Electronic Information Systems Mgmt |
| Law | Other Financing Uses | | West Jeff Park & Comm Ctr & Plygrd Dist | | | Security Management |
| District Courts | Non-Departmental | | Playground District 16 | | | Engineering Department |
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| Finance Director | | | Fire District No 9 | | | |
| Accounting | | | Fire District No 4 | | | |
| Budget Director | | | E.B. Consol. Fire District | | | |
| Internal Audit | | | Fire District No 3 | | | |
| Purchasing | | | Fire District No 5 | | | |
| General Services | | | Fire District No 6 | | | |
| Personnel | | | Fire District No 7 | | | |
| Human Resource Management | | | Fire District No 8 | | | |
| Planning | | | Emergency Communications | | | |
| Planning Advisory Board | | | Security Enhancement District | | | |
| Risk Management | | | 24th Court Commissioners | | | |
| Public Safety Grants & Administration | | | Criminal Justice | | | |
| General Services | | | Inspector General | | | |
| Central Printing | | | Off Duty Witness Fund | | | |
| Miscellaneous General Services | | | Economic Redevelopment | | | |
| Surplus Property | | | Economic Development | | | |
| Public Safety | | | Terrytown Redevelopment | | | |
| Public Safety | | | Metairie CBD Economic Develop Dist | | | |
| Board of Zoning Adjustments | | | Churchill Economic Develop Dist | | | |
| Inspection & Code Enforcement | | | Jefferson Hwy Economic Develop Dist | | | |
| Administrative Adjudication | | | Health and Welfare Functions | | | |
| Bureau of Administrative Adjudication | | | Jefferson Protection and Animal Welfare | | | |
| Property Maint Zoning/Quality of Life | | | Mosquito Control | | | |
| Community Justice Agency | | | Health Unit | | | |
| Correctional Center - Operations | | | Human Services Authority | | | |
| Correctional Center - Home Detention | | | Senior Services | | | |
| Fire Services | | | Public Ed & Gov't Programming | | | |
| Emergency Management | | | | | | |



Jefferson Parish

Executive Summary





Executive Budget Summary

Strategic Goals and Objectives

The 2023 Budget reflects the resilience of Jefferson Parish and its strong economic and financial condition. Along with the Parish's forward thinking "Next Level" initiatives, the 2023 Budget will make Jefferson Parish even more resilient, economically attractive, and best poised to thrive in a post-pandemic world. Notwithstanding the challenges and impact of the COVID-19 pandemic, including the Omicron variant ("COVID-19"), as well as Hurricane Ida, a Category 4 storm which brought public health, economic, and fiscal challenges. Jefferson Parish continues to thrive through collaboration between civic and business communities and organizations, and Jefferson Parish's Departments engaging to the "Next Level".

In addition to the Coronavirus Relief Fund which helped to ease some challenges and address the most urgent public health needs in fighting COVID-19, Jefferson Parish has submitted more than \$74 million in Hurricane Ida claims to FEMA and received more than \$51 million in payments, at 68.4 percent the highest reimbursement rate by a Parish in the State of Louisiana. The budget impacts of COVID-19 and Hurricane Ida in 2023 are certainly less than in 2022, and Jefferson Parish continues to successfully operate to provide high quality services to its citizens.

Jefferson Parish also received \$84M from the American Rescue Plan Act ("ARPA").

Jefferson Parish continues its strong recovery evidenced by increased sales taxes collected in 2022 over the prior year, along with similar modest growth in ad valorem tax collections.

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:

- Providing 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 providing 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 and named Hurricanes such as Cristobal, Delta, Laura, Sally, and Zeta in 2020 and Ida in 2021. 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 the next five years 2023 through 2027, 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.
- Continuing to maintain adequate fund balance reserves.
- Continuing innovative “Next Level” business and strategic economic growth and development.

Noted below are 43 “Next Level” initiatives, accomplishments and strategic goals started, completed or on-going during 2022 in support and furtherance of the strategic priorities, strategic goals, and on-going long-term financial plans for the next five years:

- 1) Water and Sewer Improvements. Continue Implementation of the three-pronged Water and Sewer Systems improvement plan, with forward looking technologically sophisticated vision, to comprehensively upgrade and modernize the Sewer and Water Systems of Jefferson Parish. The third prong, the issuance of bonded indebtedness was completed in 2022. (See 1C below for Incurred Debt). The comprehensive upgrade and modernization plan include, and is not limited to:
 - a. \$137 million for a new East Bank Water Treatment Plant with construction to begin in 2024;
 - b. \$88.1 million for an Automated Water Meter Reading Program to eliminate the need for manual reading and to provide customers with accurate billing, allowing them to manage usage in real time with implementation scheduled for 2023-2026;
 - c. \$9 million for the rehabilitation of 11 Water Towers with completion by 2025;
 - d. Water Line replacement projects throughout Jefferson Parish to replace outdated water infrastructure with \$215 million in design and construction costs during 2022-2030 and an additional \$575 million for on-going design and construction from 2027 through 2041. The Water Department currently responds to 350 waterline breaks per week;
 - e. \$7 million for the East Bank Mississippi River Water Intake Facility Rehabilitation project completed in 2022;

- f. \$5 million for a state-of-the art New Water Testing Lab which was bid in 2022 with construction completion planned for 2025;
- g. \$1.5 million for the West Bank Treatment Plant Backup Generator Replacement which was bid in 2022 with construction underway;
- h. \$1.5 million for the Lafourche to Grand Isle Pump Station Emergency Connection completed in 2022 to provide Grand Isle with an alternative source of water during emergencies;
- i. \$4.2 million for the Grand Isle Chenier Pump Station which was bid in 2022, with construction in 2023, to secure the ability to distribute water across Grand Isle;
- j. \$39 million in replacement of 13 lift stations and the rehabilitation of 23 lift stations;
- k. \$20.5 million in design and construction of 26 lift station back-up generators, from 2022 through 2025 with all stations equipped with SCADA equipment so that remote monitoring can advise our personnel when there is a problem with a station prior to overflow;
- l. \$8 million for the Treatment Plant New Safehouse and Headworks project in Marrero
- m. \$10 million for a new Rosethorne Treatment Plant in Jean Lafitte under construction; and,
- n. Sewer Line Replacement and Lift Station Upgrades throughout Jefferson Parish including \$224 million in design and construction from 2022 through 2031 and an additional \$576 million for the on-going design and construction from 2028 to 2041.

Water System

The Jefferson Parish Water System consists of two water treatment plants, 1,787 miles of pipe, 23,732 valves, 8 towers, and 18,000 hydrants. The East Bank production capacity is 87 million gallons per day. The West Bank production capacity is 61 million gallons per day. The Jefferson Parish Water Department continued its partnership with MoneyGram and CheckFree to provide more than 100 collection locations throughout the Parish for residents to pay water and utility bills at their convenience.

Sewer System

The Jefferson Parish Sewer System consists of five major treatment plants with a combined design capacity to treat approximately 50 million gallons of wastewater daily. The collection system consists of over 500 lift stations, each having 2-7 pumps, over 1300 miles of gravity pipe and about 100 miles of force main pipe conveying wastewater from homes and businesses to the treatment plants. The system also includes over 21,000 manholes.

The Three-Pronged Water and Sewer Systems Improvement Plan

The Plan provides in excess of \$1.1 billion and \$1.3 billion in capital funding, for the Waterworks and Sewer Systems, respectively, for the twenty-year period, 2022 through 2041:

A. Millage

On March 20, 2021, the voters of Jefferson Parish approved the following two millage and dedications as follows:

- i. Consolidated Waterworks District No. 2 of Jefferson Parish for the purposes of acquiring, constructing, improving, maintaining and/or operating Waterworks facilities within the District. Presently levied at 3.33 mill with voter approval in an amount not to exceed 5.0 mill effective 2025.

- ii. Consolidated Sewerage District No.1 of Jefferson Parish for the purposes of

acquiring, constructing, improving, maintaining and/or operating sewerage facilities within the District. Presently levied at 3.36 mill with voter approval in an amount not to exceed 5.0 mill effective 2025.

B. User Rates

WATER

The Council of Jefferson Parish, the Governing Authority, on September 15, 2021 adopted Ordinance No. 26298 which provides, in pertinent part, the following twenty-year, through 2041, Waterworks rate schedule including Consumer Price Index adjustments:

- i. On January 1, 2022, and on each anniversary thereafter, through January 1, 2031, inclusive, the billing cycle base consumption charges in effect as of December 31 of the preceding year shall be increased by one dollar and eighty-eight cents (\$1.88) for customers billed in two (2) month cycles, and ninety-four cents (\$0.94) for customers billed monthly. Additionally, the rate per one thousand (1,000) gallons consumed in excess of the amount included in the base charges shall be increased by sixty-six cents (\$0.66).
- ii. On January 1, 2032, and on each anniversary thereafter, through January 1, 2041, inclusive, the billing cycle base consumption charges in effect as of December 31 of the preceding year shall be increased by sixty-two cents (\$0.62) for customers billed in two (2) month cycles, and thirty-one cents (\$0.31) for customers billed monthly. Additionally, the rate per one thousand (1,000) gallons consumed in excess of the amount included in the base charges shall be increased by twenty-two cents (\$0.22).
- iii. Consumption charges and service charges are adjusted annually every January 1 based on the percentage change in the Consumer Price Index.

SEWER

The Council of Jefferson Parish, the Governing Authority, also on September 15, 2021 adopted Ordinance No. 26299 which provides, in pertinent part, the following twenty-year, through 2041, Sewer rate schedule including Consumer Price Index adjustments:

- i. On January 1, 2022, and on each anniversary thereafter, through January 1, 2031, inclusive, the billing cycle base charges in effect as of December 31 of the preceding year shall be increased by one dollar and eighty-six cents (\$1.86) for residential customers, and ninety-three cents (\$0.93) for commercial customers. Additionally, the rate per one thousand (1,000) gallons consumed in excess of the amount included in the base charges shall be increased by one dollar and thirty-five cents (\$1.35).
- ii. On January 1, 2032, and on each anniversary thereafter, through January 1, 2041, inclusive, the billing cycle base charges in effect as of December 31 of the preceding year shall be increased by ninety-two cents (\$0.92) for residential customers, and forty-six cents (\$0.46) for commercial customers. Additionally, the rate per one thousand (1,000) gallons consumed in excess of the amount included in the base charges shall be increased by sixty-eight cents (\$0.68).

- iii. Sewerage usage fees are adjusted annually every January 1 based on the percentage change in the Consumer Price Index.

C. Incurred Debt

On December 8, 2021 the Council of Jefferson Parish adopted Ordinance No. 25783 authorizing the issuance of Consolidated Waterworks District No. 2, Revenue and Refunding Bonds, Series No. 2022, and Ordinance No. 25784 authorizing the issuance of Consolidated Sewerage District No. 1, Revenue Bonds, Series No. 2022. The bonds securing the authorized debt were issued March 2022. The Project Funds generated are \$198 million for the Consolidated Waterworks District No. 2, and \$105 million for Consolidated Sewerage District No. 1.

- 2) Recreation Reimagined. This initiative is an innovative forward looking “Next Level” plan to fill the playgrounds again through better and additional programming, including tennis, soccer all-stars, swimming, basketball, softball, more intramural all-star opportunities, and expanded competitive programming for all age groups to ensure the children are receiving the quality programming they richly deserve. Increased and better technology will be implemented such as a streamlined registration process, improved communication via a mobile app and new website, a recreation guide in Spanish, etc. Jefferson Parish contains 27 playgrounds. The plan will focus on repurposing 6 low participation and underutilized playgrounds to create unique recreational opportunities for a larger cross section of Jefferson Parish residents’ activities by reimagining programs and facilities to increase meaningful participation and competition at the playground and Parish level. The Plan will also increase participation, the utilization of the facilities, the quality level of choices and type of sports available, and the number of supervisors and potential volunteers to be directly involved in playground programming.
- 3) Hurricane Preparedness. In response to Hurricane Ida, Jefferson Parish extensively reexamined its hurricane preparedness and in May 2022 produced a forty-two page After Action Report/Improvement Plan using the Department of Homeland Security – Homeland Security Exercise and Evaluation Program (HSEEP) processes to further bolster and improve Jefferson Parish’s hurricane preparedness through planning, organization, equipment, training and other state of the art implementations. In addition, Jefferson Parish continues to work with its State and Federal partners relative to all areas of hurricane preparedness.
- 4) Millage Renewals. The Jefferson Parish Council, and the voters, in 2021 and 2022 approved the following eight millage renewal initiatives at the originally authorized amount to continue each revenue stream through a ten-year term, and one Old Metairie Security Enhancement District Tax, also for a ten-year term:
 - Consolidated Waterworks District No. 2 of Jefferson Parish for the purposes of acquiring, constructing, improving, maintaining, and/or operating waterworks facilities within the District. Election March 20, 2021.
 - Consolidated Sewerage District No. 1 of Jefferson Parish for the purposes of acquiring, constructing, improving, maintaining, and/or operating sewerage works and facilities within the District. Election March 20, 2021.
 - The Jefferson Court and Judicial Services Fund, and The Jefferson Community Park and Cultural Service Fund, to be split evenly between those two funds to provide, maintain, administer, and operate judicial services in the criminal justice system of

Jefferson Parish; and, to provide, maintain, administer, and operate cultural and park facilities and programs in Jefferson Parish. Election December 11, 2021.

- The Special Services District with 40 percent dedicated to support, maintain, administer, and operate judicial services in the criminal justice system; 20 percent to provide, maintain, administer, and operate cultural and park facilities and programs (split equally, i.e., 10 percent to Culture and 10 percent to Parks); 20 percent dedicated to promote industry, trade, and commerce by providing economic and planning assistance to business enterprises; 20 percent dedicated to provide, assist, administer, and maintain services and programs for the elderly. Election December 11, 2021.
- Road Lighting District No. 7, Grand Isle, for the purpose of acquiring, constructing, improving, maintaining, and operating road lighting facilities. Election December 11, 2021.
- Ambulance Service District No. 2, Grand Isle, for the purpose of acquiring, constructing, improving, maintaining, and operating ambulance service facilities. Election December 11, 2021.
- Old Metairie Security Enhancement Tax, for the purpose of purchasing, acquiring, constructing and improving, or leasing, maintaining, and operating machinery and equipment and other facilities to be used, and paying other expenses incurred, or contracting for services to be rendered in connection with providing security enhancement services to the District. Election December 11, 2021.
- Jefferson Parish Consolidated Road Lighting District dedicated for the purpose of acquiring, constructing, improving, maintaining and operating road lighting facilities. Election April 30, 2022.
- Fire Protection District No. 5 for the purpose of acquiring, constructing, improving, maintaining, or operating fire protection facilities, vehicles and equipment, including both movable and immovable property to be used in fire protection services. Election April 30, 2022.

5) Ochsner Hospital and Health Systems

- a. Ochsner has announced plans to construct a state-of-the-art Neuroscience Center near its main campus, and continues its construction of the three story Ochsner Super Clinic at the Clearview City Center converting the Clearview Mall into an open air, mixed residential and commercial site. The Clearview Civic Center project is a \$115 million mixed-use development with a \$123 million economic impact creating 1,608 total jobs during construction and 420 permanent jobs with an estimated annual economic impact of \$26 million. The Clearview Civic Center will also include The Metro, a \$55 million residential project including 260 luxury apartments, a 14,000 sq. ft. green space, 100,000 sq. ft. commercial office space and the 185,000 sq. ft. Ochsner Health Systems “Super Clinic” creating 200 direct jobs with an average salary of \$70,000.
- b. As part of its broader strategy of shifting patients away from hospital stays and toward less costly outpatient settings, the Ochsner Super Clinic will offer primary and wellness care, labs and testing facilities, outpatient surgery services and retail outlets, including a spa and pharmacy with 650 patients expected per day. The specialty medical practices housed in the Super Clinic include cardiology, eye care, digestive health care, and ear, nose and throat.
- c. In addition, Ochsner continues its multi-year \$600 million (\$380 million from Ochsner; \$240 million from joint venture partners) expansion of its main campuses 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 create some 3,500 jobs, while removing blighted areas and reinvesting millions to produce major economic development. Ochsner also employs 6,600 people with plans to add over 3,000 more employees in the next ten years. 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.

- 6) American Rescue Plan Act ("ARPA"). The Jefferson Parish Council, pursuant to Resolution No. 137857, created the American Rescue Plan Task Force which issued its Report on February 2, 2022 outlining areas of use of the ARPA funds for consideration by the Council. The Council adopted Ordinances No. 26428 and 26492 which classified these funds as Council District Improvement/Assistance Funds and allocated the funds as follows: \$15M for projects at the Shrine on Airline, a baseball stadium which formerly housed a minor league baseball team; \$5M for improvements to the John A. Alario Sr. Event Center; \$2M for Council -At-Large improvement projects; and, the remaining \$62M was allocated \$12.4M to each of the five council districts for improvement projects, all to be expended in accordance with the American Rescue Plan Act requirements.
- 7) Elmwood Redevelopment. The developer 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 transform the site into a vibrant, progressive mixed-use town center with walkable corridors, and numerous residential and commercial offerings.
- 8) Lakeside Shopping Center, the largest retail mall in the New Orleans metropolitan area, is the premier shopping destination in Jefferson Parish with more than 120 stores anchored by JC Penney, Dillard's and Macy's. Its sales tax collections through November 2022 are up 18.7% over the 2021 same period collections.
- 9) Avondale Global Gateway, formerly Avondale Marine, a joint venture between T. Parker Host and Hilco Redevelopment Partners, has pending a \$445 million sale of the facility to the Port of South Louisiana with T. Parker Host continuing to manage the operations of the facility. To date 300 jobs have been created and the new venture is predicted to generate thousands of jobs and \$32 billion in economic output. The venture is consistent with Jefferson Parish's economic growth vision as established in Jefferson Parish's "Envision Jefferson 2040" plan. Over one million tons of cargo have been transported since 2020. At one time, Avondale Shipyard was the State of Louisiana's largest

employer but had been dormant for many years. The Avondale Global Gateway site is 256 acres with 8,000 feet of deep-water riverfront access and the largest intermodal transportation system in the South. It is envisioned as a global logistics hub with value-added advanced manufacturing at its core with break bulk cargo and warehousing, and distribution facilities. 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) 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. Meetings with MARAD are on-going including the impact, if any, of the pending sale on the MARAD project.

- 10) Fuji Vegetable Oil Co. a specialty oil and fat producer held its Grand Opening in April 2022 of a new processing facility creating 45 direct jobs with an average salary of \$77,000 while investing \$70 million into the project. In addition, International-Matex Tank Terminals invested \$45 million for the installation of new pipelines to transport raw materials to seven storage tanks adjacent to the Fuji facilities.
- 11) The Treasure Chest Casino project replaces a riverboat casino with a land-based casino on the shore of Lake Pontchartrain. A \$95 million expansion with a 47,000 sq. ft. single level casino with sports betting (permitted in Jefferson Parish though recent local referendum), 10,000 sq. ft. of convention space with meeting rooms, and several new restaurants. The casino is planned to open in 2023.
- 12) The five-year Road and Sewer Bond program continues with major improvements undertaken in 2022. 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, but not limited to, the Causeway Corridor Improvements which will provide a widened Causeway Boulevard between West Napoleon and Airline and will provide a full interchange of all directions at Causeway Boulevard and the Earhart Expressway without leaving Jefferson Parish. The improvements will also include improved regional connections to and from the new Louis Armstrong International Airport and the extension of Dickory Boulevard, improving access to and from the businesses in the Elmwood area. The revenues and proceeds will also be used to fund the design of a new bascule bridge along Lapalco Boulevard over the Harvey Canal to expand Lapalco Bridge from a single 4-lane bascule bridge to two (2) 3-lane bascule bridges creating a 6-lane Lapalco crossing of the Harvey Canal.
Jefferson Parish Capital Improvement Department completed 24 Capital Projects (ranging from \$450,000 to \$4.7 million) in 2022 and started 13 more (ranging from \$985k to \$6m) in 2022.
- 13) The Terrytown Model Home Program is a collaboration between the 501(c)3 non-profit New Orleans Education League of the Construction Industry (NOEL) and the Jefferson Parish Finance Authority (JPFA). Its mission is to enhance the housing stock of Jefferson Parish through the construction of new model homes and the renovation of

existing homes in a way that complements surrounding architectural styles while featuring contemporary interior and exterior designs that are in demand by today's homebuyers. 80% of the housing in Jefferson Parish was built prior to 1980. The Parish recognizes the desire of future generations for homes that are modern and attractive. The program was developed in 2019 with support from the Jefferson Parish Council, Jefferson Parish Administration, JEDCO, Tulane Small Center for Collaborative Design, and HBAGNO following the recommendations of the Jefferson Parish Housing Stock Enhancement Strategic Plan and Terrytown Neighborhood Revitalization Study Strategic Plan. It strives to both encourage new homeownership in Jefferson Parish as well as support existing homeowners seeking to modernize their homes.

- 14) 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 increased the facility from 70,000 sq. feet to 200,000 sq. feet. The company retained 140 jobs while creating 45 direct jobs at an average annual salary of \$46,000 serving approximately 250,000 restaurants and food service operators across the Gulf South.
- 15) The Ecosystem and Coastal Management Department was awarded \$25 million in Federal Funds to implement Flood Mitigation Assistance Programs.
- 16) Distributed 4,324 Emergency Rental Assistance Payment totaling \$17.1 million.
- 17) The Purchasing Department has placed narrated tutorials on the Jefferson Parish website, to guide vendors in doing business with Jefferson Parish and to welcome them to Jefferson Parish.
- 18) The City of Gretna continues its implementation of its Gretna Downtown 2020 plan to develop a more attractive, walkable and vibrant community to preserve the City's historic appeal, and has develop new ways to market the City.
- 19) The City of Kenner continues its economic engine with the implementation of the 2030 Plan and continued development along Lake Pontchartrain.
- 20) The Jefferson Parish Transit Department partnered with a local advocacy non-profit organization, Lighthouse Louisiana, in utilizing the "Mo Mobility Assistance Card Program" to increase the accessibility of bus and paratransit systems for people with sensory disabilities. In addition, on November 28, 2022 Transit issued a Notice to Proceed to Ratcliff Construction for \$7.8 million for improvements to the 118 David Dr. East Bank Operations and Maintenance Facility; purchased two New Digital Kiosk which are self-contained, free standing, plain visibility, and ADA accessible; and, committed \$4.48 million to retire and replace existing vehicles.
- 21) The Diversity and Inclusion Board of Jefferson Parish has ramped up programming with many events planned for 2023 recognizing the need for even greater awareness and acceptance of those whose cultures and ethnicities are different from our own.
- 22) The Consolidated Garbage District continued its multimillion-dollar infrastructure investments resulting in major reductions in odor complaints, increased capacity for gas generation, increases in gas royalties, and overall increases in efficiencies in operations of the Landfill.

- 23) The 94-acre John Alario, Jr. Sports Complex received a \$5 million commitment for new basketball courts, scoreboards, a reconfiguration to provide for Mardi Gras ball celebrations, and the addition of festival grounds with amphitheater and stage. The Complex played an integral role in response to the COVID-19 pandemic housing 800 National Guard troops as a testing and vaccination site. It has now returned to its primary role as a sports and entertainment venue responsible for generating tourism dollars and to serve as an economic driver for Jefferson Parish and the surrounding New Orleans Metropolitan Area.
- 24) 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 in attempt to keep our wages competitive and consistent with our strategic long-term goal to recruit and retain high quality workers, the 2023 budget includes a 5% merit-based increase in salary for those employees whose performance meets expectations. In addition, Jefferson Parish has contracted with The Archer Company, LLC, to perform a market-based Pay Plan Study for its Judicial, Executive, Classified and Firefighter pay plans.
- 25) Jefferson Parish 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. 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, the Sales and Use Tax Commission for Remote Sellers has experienced increased remote sales tax collections as well an increase in participant remitters from 1,331 vendor as of July 2020 to 7,767 vendors as of November 2022 with much of the growth through voluntary participation of vendors in the submission of their sales tax collections.
- 26) Jefferson Parish contracted with Berry Dunn a professional consulting firm with proven consulting experience including overall project management; business process identification, mapping, planning and, modernization; and, business improvement strategies to provide professional consulting services relative to development and implementation of an ERP (Enterprise Resource Planning) and BPIP (Business Process Improvement Project) to upgrade from an AS400 environment to a more user-friendly environment with greater functionalities and to allow more interdepartmental electronic communication.
- 27) 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:

- 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.

- 28) Jefferson Parish continued its social media presence in 2022 with its interactive Facebook (6 million impressions), Twitter (300,000 impressions), Instagram (715,000 impressions) and YouTube social media platforms. As part of Jefferson Parish Public Information Office “Next Level” initiatives, the Meltwater &TVYs (to monitor and analysis online, print, social media and broadcast coverage and social media mentions) and Hootsuite (to better manage all Jefferson Parish media accounts in one place) were implemented.
- 29) \$7 million has been committed to transform the Hope Haven facility (a beautiful and historic property left vacant for decades) into a 40,800 sq. ft. aquatic center, walking, health and fitness park, and an open field for concerts to offer expanded and more convenient services to the public. Design and construction are underway.
- 30) Jefferson Parish Council adopted Resolution No. 141120, dated January 4, 2023, authorizing an estimated at \$15.6 million for the design and construction of the new animal shelter with location on the east bank of Jefferson Parish reflecting the progressive direction of animal welfare in Jefferson Parish.
- 31) 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.
- 32) 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.
- 33) All Department’s reserve fund balances are maintained at 15 percent in the 2023 budget. Jefferson Parish maintains its goal of 15 percent reserve fund balances for all departments and has directed Department Directors to maintain the 15 percent reserve fund balance.
- 34) 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 Pump to the River 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.
- 35) The Eastbank Consolidated Fire Department completed the construction of a new fire station in 2022, started construction of a new fire station for completion in 2023, and will repair/rebuild damaged to stations caused by Hurricane Ida. The Fire Department maintained its Class 1 rating with an even higher score and the highest score in the State of Louisiana.
- 36) Continued, and monitoring a \$15.1 million Energy Conservation Project along with Siemens Industries to provide energy savings in seventeen facilities with the savings to

materialize from increased efficiencies in electricity, HVAC equipment, and water consumption.

- 37) 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 continues to provide excellent theater and cultural events to the public.
- 38) The 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 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:
 - i. Westbank from the Mississippi River to Parc De Families
 - ii. Eastbank from the Mississippi River to Lake Pontchartrain

In addition, the CPZ issued refunding and revenue bonds generating and committing \$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.

- 39) 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. JEDCO is responsible for the funding of 23 loans to support \$6.4 million in total project costs.
- 40) Jefferson Edge 2025 is Jefferson Parish’s long-term economic development strategic plan 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. The Plan provides a roadmap for sustainability, job creation, investment and opportunity in Jefferson Parish.
- 41) JEDCO engaged a team of experts to provide a phased in approach to improving Churchill Park with infrastructure updates and the development of a Strategic Business Plan to guide JEDCO’s business decisions, and its work in 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.

- 42) JEDCO was awarded a \$600,000 grant from the U.S. Environmental Protection Agency for Brownfield assessment on the Westbank of Jefferson Parish to revitalize dormant industrial sites.
- 43) Again, as part of its five-year plan, 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. It sponsored disc golf tournament events and the second annual dog show among other recreational activities. In addition, Jefferson Parish on December 23, 2020 issued refunding and revenue bonds generating more than \$4 million for new projects at the park while reducing its annual debt service. The funds have been committed in 2021 and 2022 and implementation is underway including a visitor information and reception facility, fishing pier and kayak launch, a mountain bike/obstacle trail, a splash park, a dog park, and enhanced landscaping. 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

As we move forward in 2023, 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 2023, the state mandated appropriations amount to approximately 41% of the General Fund's budget with a net cost impact on the General Fund of approximately \$50.7 million.

Sales and use taxes account for a substantial portion of the General Fund budget. While General Fund Sales Taxes have shown moderate increases, considering the uncertainties as to inflation, supply chain concerns, and the strength of the general economy, 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.

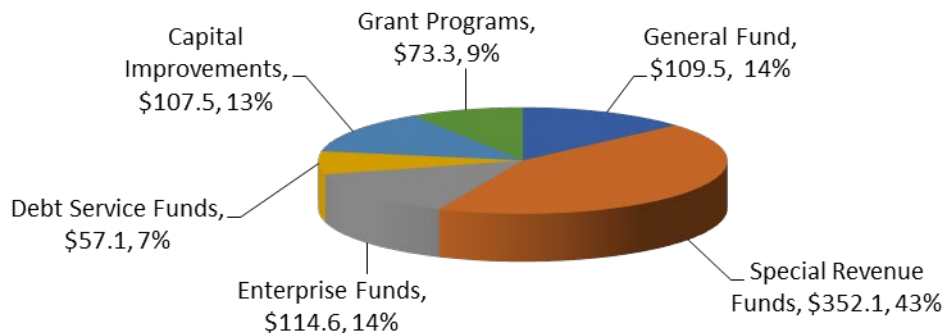
2023 Budget Overview

The Parish's total combined annual 2023 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 2023 budgeted revenues are projected at \$814.1 million. The Annual Budget includes \$109.5 million for General Fund, \$352.1 million for Special Revenue Funds, \$114.6 million for Enterprise Funds, \$57.1 million for Debt Service, \$107.5 million for Capital Improvements and \$73.3 million for Grant programs.

TOTAL PARISH REVENUES 2023 Annual Budget - \$814.1 (In Millions)



The breakdown among funds (Including the change from the 2022 Amended Budget) is as follows:

| Major Fund Category | 2022 Amended Budget | 2023 Adopted Budget | Change |
|------------------------|---------------------------|---------------------------|-------------------------|
| General Fund | \$ 104,696,821 | \$ 109,467,685 | \$ 4,770,864 |
| Special Revenue Funds | 347,373,869 | 352,085,735 | 4,711,866 |
| Enterprise Funds | 105,165,097 | 114,620,575 | 9,455,478 |
| Debt Service Funds | 46,621,615 | 57,128,891 | 10,507,276 |
| Capital Project Funds* | 925,073,455 | 107,504,847 | (817,568,608) |
| Grant Funds** | 250,873,559 | 73,314,388 | (177,559,171) |
| TOTAL | \$ 1,779,804,416 | \$ 814,122,121 | \$ (965,682,295) |

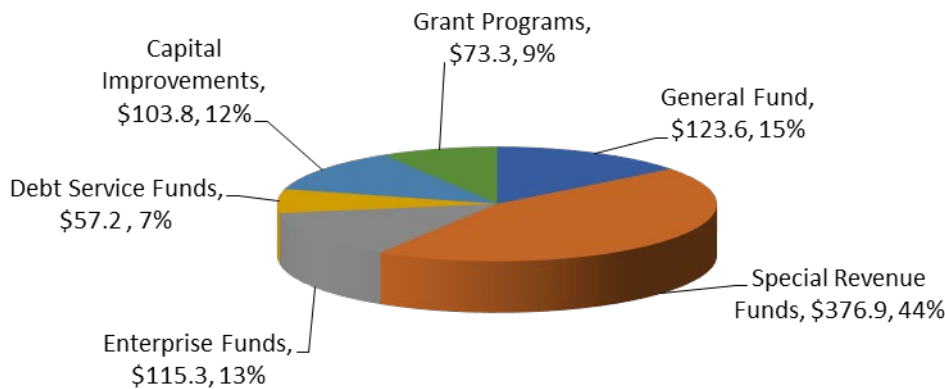
*Capital Project Funds are adopted on project funding needs basis.

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

Expenditures

The Parish's total combined annual 2023 Budgeted Expenditures is \$850.1 million. The Annual Budget includes \$123.6 million for General Fund expenditures, \$376.9 million for Special Revenue Funds expenditures, \$115.3 million for Enterprise Fund operations, \$57.2 million for Debt Service requirements, \$103.8 million for Capital Improvements and approximately \$73.3 million for Grant Programs.

TOTAL PARISH EXPENDITURES 2023 Annual Budget - \$850.1 (In Millions)



The breakdown among funds (Including the change from the 2022 Amended Budget) is as follows:

| Major Fund Category | 2022 Amended Budget | 2023 Adopted Budget | Change |
|------------------------|---------------------------|---------------------------|---------------------------|
| General Fund | \$ 120,350,613 | \$ 123,627,388 | \$ 3,276,775 |
| Special Revenue Funds | \$ 409,674,211 | \$ 376,868,982 | \$ (32,805,229) |
| Enterprise Funds | \$ 112,613,087 | \$ 115,252,929 | \$ 2,639,842 |
| Debt Service Funds | \$ 61,000,342 | \$ 57,163,476 | \$ (3,836,866) |
| Capital Project Funds* | \$ 977,134,576 | \$ 103,840,424 | \$ (873,294,152) |
| Grant Funds** | \$ 280,387,282 | \$ 73,314,388 | \$ (207,072,894) |
| TOTAL | \$ 1,961,160,111 | \$ 850,067,587 | \$ (1,111,092,524) |

*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 \$22.1 million of such transfers. Other transfers include \$5 million to fund grant matches, \$18.3 million for the repayment of various debt obligations and \$11.9 million to fund various programs and operations.

Personnel Resources

The overall 2023 position count increased by 7. The General Fund is comprised of 920 positions; the Special Revenue Funds 1,658 positions and the Enterprise Funds and Internal Service Funds have 486 and 249 positions, respectively. Specific details on position classifications are included in the Budget Detail Summaries for each respective department.

Parish Position Changes

| Fund Type | 2022 Adopted Budget | 2023 Adopted Budget | Change |
|-------------------------|---------------------------|---------------------------|----------|
| General Fund | 916 | 920 | 4 |
| Special Revenue Funds | 1,663 | 1,658 | (5) |
| Enterprise Funds | 481 | 486 | 5 |
| Internal Services Funds | 246 | 249 | 3 |
| TOTAL | 3,306 | 3,313 | 7 |

Change in position count can be attributed to:

General Fund – First Parish Court eliminated a Court Reporter, a Judicial Clerk and added three Bailiffs; General Services eliminated a Foreman, a Stationary Engineer, a Trades helper and added a Building Maintenance Supervisor and a Laborer; Planning eliminated a Typist Clerk and added an Administrative Assistant and a Parish Planner; Inspection and Code Enforcement added an Electrical Inspector and a Mechanical Inspector; Admin Adjudication eliminated a Typist Clerk; PMZ eliminated a Data Entry Operator and added two Typist Clerks; Emergency Management added two Emergency Management Coordinators; Public Safety Grants & Admin added an Admin Mgmt Specialist; JeffCAP eliminated a Housing Counselor; Citizens' Affairs eliminated an Executive Assistant; the net result is an increase of four positions in the General Fund.

Special Revenue Funds - Juvenile Services eliminated a Registered Nurse; Jefferson Protection & Animal Welfare eliminated an Adoption Coordinator, an Animal Shelter Manager, and a Volunteer Coordinator; Recreation added eight Asst. Recreation Center Supervisors, a Building Maintenance Supervisor, a Clerk, a Foreman, two Recreation Special Program Supervisors, a Shop Carpenter and eliminated a Receptionist, a Secretary and ten part-time Assistant Recreation Center Supervisors; Lafreniere Park eliminated a Park Manager and an Amusement Ride Operator; Streets added an Engineering Inspector & a Public Works Business Manager Asst and eliminated an

Executive Superintendent, a Road Maintenance Foreman and a Secretary; the net result is a decrease of five positions.

Enterprise Fund - Water added thirty-seven Customer Relations positions, two Engineers, a Public Works Special Projects Admin, two Typist Clerk, three Utility Service positions and two Water Quality Scientists & eliminated two Clerks, an Executive Assistant, and thirty-nine Utility Billing Services positions; the net result is an increase of five positions.

Internal Service Funds - Electronic Information Systems added a Computer Application Developer and an Information Technology Security Analyst and eliminated Computer System Analyst Senior; Engineering added an Assistant Director; Public Works Admin added an Executive Assistant and eliminated two Secretaries; Ecosystem & Coastal Development added two Administrative Mgmt Specialists 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 2023 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 remains unchanged at 11.5% 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

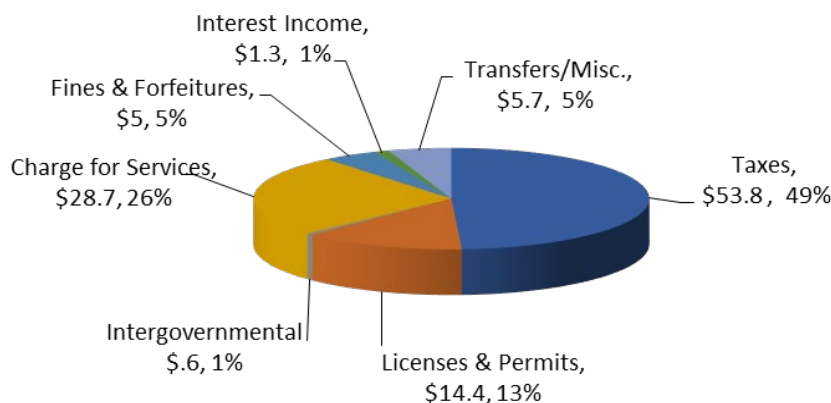
General Fund revenues are used to pay for many services enjoyed by the citizens of the Parish. The departments that provide direct and indirect services include the Parish Council, Parish President, Financial Administration, Judicial Court System and Parish Attorney. In this 2023 Annual Budget, General Fund revenues are estimated at \$109.5 million. This projection represents a 4.6% increase as compared to the 2023 amended budget which can be primarily attributed to an increase in sales tax collections and charges for service.

Major revenue sources of the General Fund are sales taxes and property taxes. Overall taxes account for 49% of the total General Fund revenues for 2023. Revenue assumptions for property taxes remain consistent with the 2022 amended budget except for increases due to millage renewals. Sales taxes are based on 0% growth over 2021 actual collections.

General Fund Revenue Changes by Type

| Revenue Type | 2022 Amended Budget | 2023 Adopted Budget | Change |
|-------------------------|---------------------------|---------------------------|---------------------|
| Taxes | \$ 48,203,703 | \$ 53,818,081 | \$ 5,614,378 |
| Licenses & Permits | 14,357,000 | 14,437,500 | 80,500 |
| Intergovernmental | 1,015,647 | 604,222 | (411,425) |
| Charges for Services | 26,649,198 | 28,709,865 | 2,060,667 |
| Fines & Forfeitures | 5,189,250 | 4,979,207 | (210,043) |
| Interest Income | 1,637,000 | 1,272,138 | (364,862) |
| Miscellaneous | 1,119,600 | 1,181,232 | 61,632 |
| Other Financing Sources | 6,525,423 | 4,465,440 | (2,059,983) |
| TOTAL | \$ 104,696,821 | \$ 109,467,685 | \$ 4,770,864 |

GENERAL FUND REVENUES 2023 Budget - \$109.5 (in Millions)



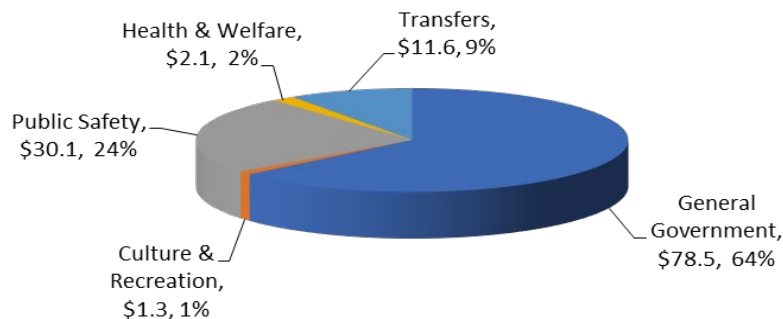
General Fund Expenditures

Approximately 15% or \$123.6 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 | 2022 Amended Budget | 2023 Adopted Budget | Change |
|--------------------------|---------------------------|---------------------------|---------------------|
| General Government | | | |
| Legislative | \$ 7,970,120 | \$ 8,247,722 | \$ 277,602 |
| Judicial | 41,097,748 | 43,534,131 | 2,436,383 |
| Executive | 3,582,429 | 3,709,223 | 126,794 |
| Elections | 875,307 | 947,583 | 72,276 |
| Financial Administration | 20,458,158 | 21,582,648 | 1,124,490 |
| General Services | 398,667 | 482,800 | 84,133 |
| Total General Government | 74,382,429 | 78,504,107 | 4,121,678 |
| Culture & Recreation | 1,191,647 | 1,305,655 | 114,008 |
| Public Safety | 30,629,343 | 30,086,801 | (542,542) |
| Health & Welfare | 2,073,226 | 2,050,104 | (23,122) |
| Other | 12,073,968 | 11,680,721 | (393,247) |
| TOTAL | \$ 120,350,613 | \$ 123,627,388 | \$ 3,276,775 |

GENERAL FUND EXPENDITURES 2023 Budget - \$123.6 (In Millions)



Special Revenue Funds

Expenditures of \$376.9 million or 44% of the 2023 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 \$352.1 million have been projected for 2023. 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 \$115.3 million or 13% of the overall annual budget. Operating revenues of \$114.6 million have been projected for 2023. 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 \$103.8 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 \$86 million or 83% of the total budget. Drainage improvements account for \$33.8 million funded primarily from sales tax and property tax. Road and Street Improvements account for \$32.2 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 2023 capital improvements included herein.

Debt Service Funds

These activities account for 7% or \$57.2 million of the total combined budget funded from dedicated debt millage, sales taxes, other taxes and operating transfers of \$18.3 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 9% or \$73.3 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, Public Transit and the Housing Voucher program. 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 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 15% 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 ensure 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

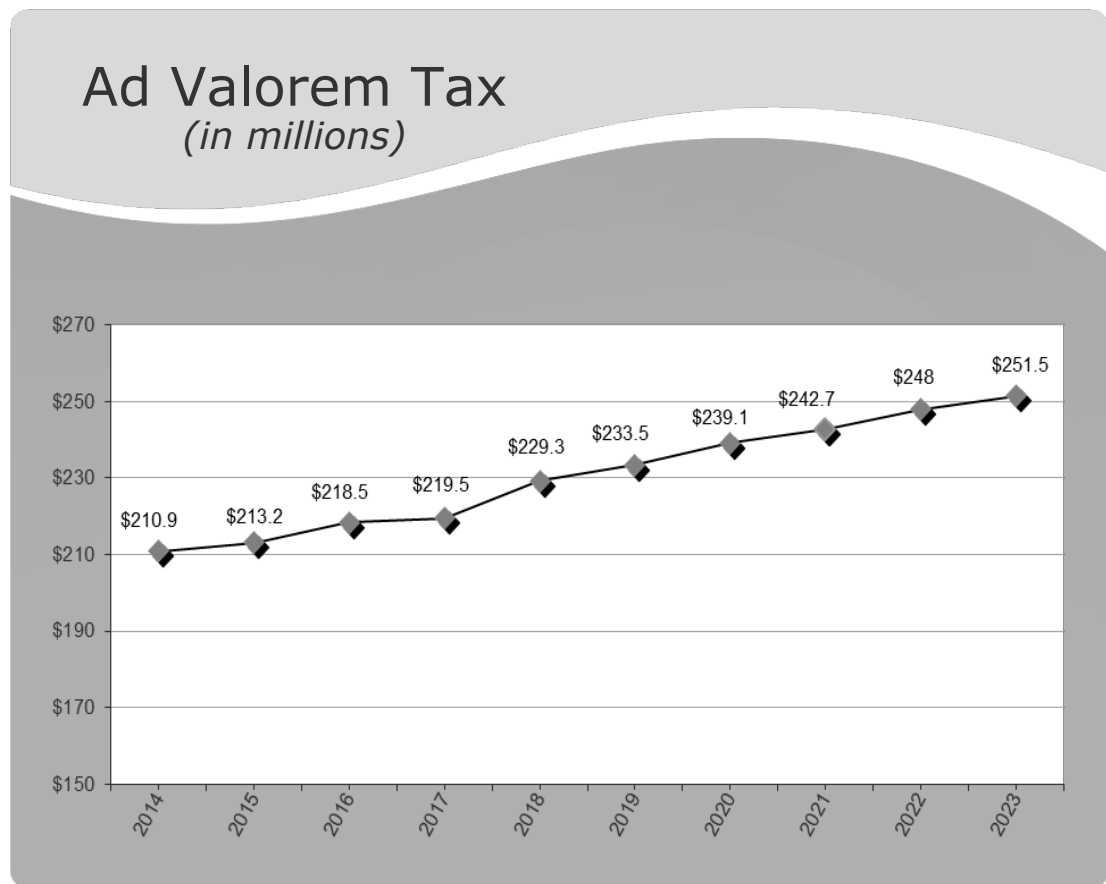
- 1) Accounting and Financial Reporting Systems will be maintained in accordance with all state and federal laws, generally accepted accounting principles (GAAP), and standards of the Government Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- 2) A monthly report 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 [Annual Comprehensive Financial Report \(ACFR\)](#).
- 4) In order to keep the public informed the Parish will prepare annually its [Popular Report](#).
- 5) The [ACFR](#) will be submitted to the Louisiana State Legislative Auditor in accordance with all state law requirements.
- 6) The Parish will submit the [ACFR](#) 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 \$814,122,121. Major sources: taxes, charges for services and federal/state funding account for 88% of the total current revenues for Jefferson Parish. Tax revenues total \$459,619,147 or 56%; charge for services total \$179,554,443 or 22% and federal/state funding total \$80,783,299 or 10%.

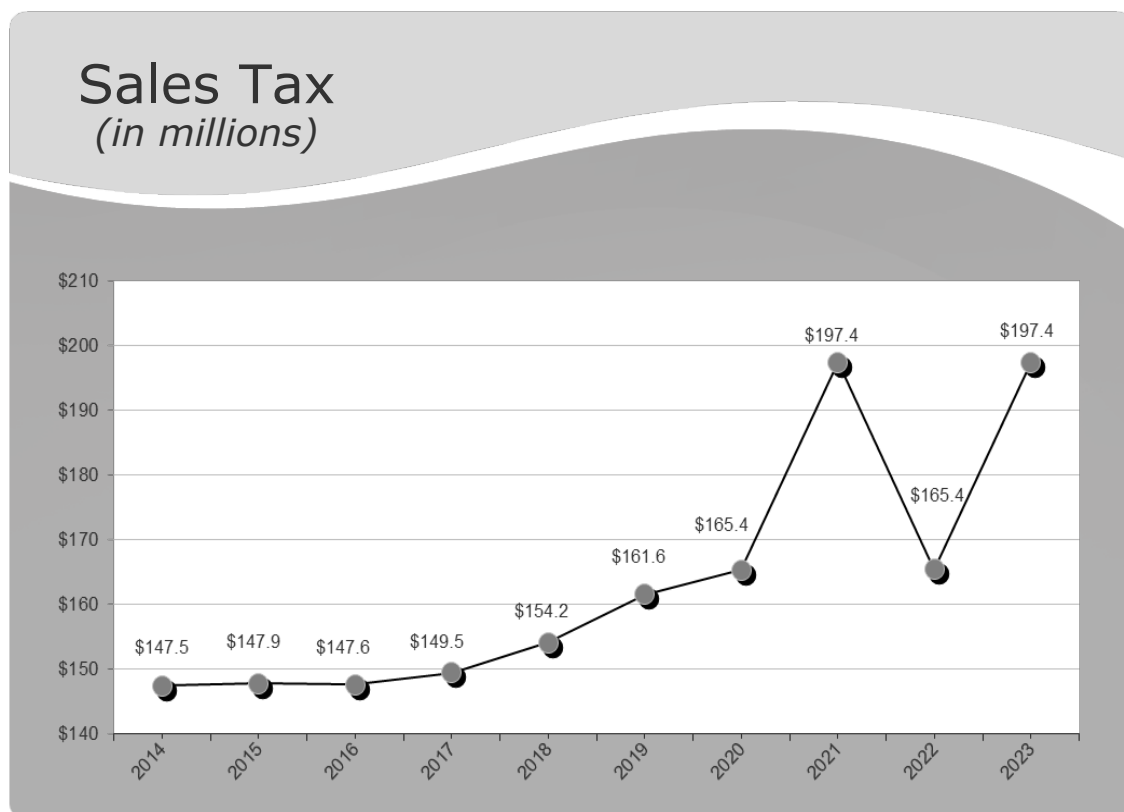
Revenues are projected on the basis of information provided by parish departments and outside agencies, current rate structure, historical data and statistical trends. In the case of these three major revenue sources, the following assumptions apply.

- 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 2023 budget projections are based on current assessments which include increases due to property improvements and new developments. Playground District No. 16 (Grand Isle), Fire District No. 3 (River Ridge), East Bank Consolidated Fire, Consolidated Garbage and Inspector General taxes were renewed for a ten-year period.



A comprehensive report on Ad Valorem taxes, known as the [Property Tax Book](#) is prepared annually by the Finance Department and can be found on the [Finance Departments webpage](#).

- As evidenced by the below chart, from 2014-2017 sales taxes were relatively flat. Sales taxes have 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 2023 sales taxes are based on 0% growth of 2021 actual collections but 19% higher than the 2022 amended budget. Due to the difficulty in projecting the future growth of sales tax, the budget can be amended when significant trends materialize.



- Service charges are expected to increase primarily due to an increase in water and sewer rate. All applicable service charge 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 2023, Playground District No. 16 (Grand Isle), Fire District No. 3 (River Ridge), East Bank Consolidated Fire, Consolidated Garbage and Inspector General millage rates were renewed for a ten-year period. In 2024, Consolidated Sewerage and Consolidated Water millage rates were renewed for a ten-year period. In 2025, Fire District No. 5 (Terrytown) millage rates were renewed for a ten-year period. In 2026, Consolidated Road Lighting District, Criminal Justice, Culture & Parks, Ambulance District No. 2, Economic Development, Senior Services and Road Lighting District No. 7 (Grand Isle) millage rates were renewed for a ten-year period. 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. In 2022 new rate schedules for water and sewer fees went into effect. The rate schedules will be adjusted annually from 2022-2041. 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

3,313 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 FORCAST
OPERATING BUDGET**

| | 2023 Budget | 2024 Projected | 2025 Projected | 2026 Projected |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| REVENUES | | | | |
| Taxes | | | | |
| Ad Valorem | \$ 220,896,424 | \$ 223,105,388 | \$ 226,634,097 | \$ 230,580,697 |
| Sales | 112,949,818 | 113,514,567 | 114,082,140 | 114,652,551 |
| Hotel Occupancy Tax | 2,836,004 | 2,843,094 | 2,850,202 | 2,857,327 |
| Franchise Fee Tax | 3,965,300 | 3,925,647 | 3,886,391 | 3,847,527 |
| Other | 3,056,427 | 2,824,789 | 2,824,789 | 2,824,789 |
| Sub-Total Taxes | <u>343,703,973</u> | <u>346,213,485</u> | <u>350,277,619</u> | <u>354,762,891</u> |
| Licenses & Permits | 14,940,400 | 14,977,751 | 15,015,195 | 15,052,733 |
| Intergovernmental | | | | |
| Local | 2,772,249 | 2,786,110 | 2,800,041 | 2,814,041 |
| State | 7,131,087 | 7,095,432 | 7,059,954 | 7,024,655 |
| Federal | 607,000 | 608,821 | 610,647 | 612,479 |
| Charges for Services | 179,081,043 | 191,616,716 | 205,029,886 | 219,381,978 |
| Fines & Forfeitures | 6,584,307 | 6,590,891 | 6,597,482 | 6,604,080 |
| Assessment | - | | | |
| Interest Income | 5,035,938 | 5,136,657 | 5,239,390 | 5,344,178 |
| Miscellaneous | 4,454,175 | 4,498,717 | 4,543,704 | 4,589,141 |
| Other Financing Sources | 11,863,823 | 12,041,780 | 12,222,407 | 12,405,743 |
| TOTAL REVENUES | <u>\$ 576,173,995</u> | <u>\$ 591,566,360</u> | <u>\$ 609,396,326</u> | <u>\$ 628,591,919</u> |
| EXPENDITURES | | | | |
| Personnel Services | \$ 262,200,732 | \$ 270,066,754 | \$ 278,168,757 | \$ 286,513,819 |
| Operating Expenses | 284,868,774 | 290,566,149 | 296,377,472 | 302,305,022 |
| Capital Outlay | 13,308,835 | 13,342,107 | 13,375,462 | 13,408,901 |
| Debt Service | 4,924,434 | 4,949,056 | 4,973,801 | 4,998,670 |
| Other Financing Uses | 50,446,514 | 55,491,165 | 61,040,282 | 67,144,310 |
| TOTAL EXPENDITURES | <u>\$ 615,749,289</u> | <u>\$ 634,415,232</u> | <u>\$ 653,935,775</u> | <u>\$ 674,370,723</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.

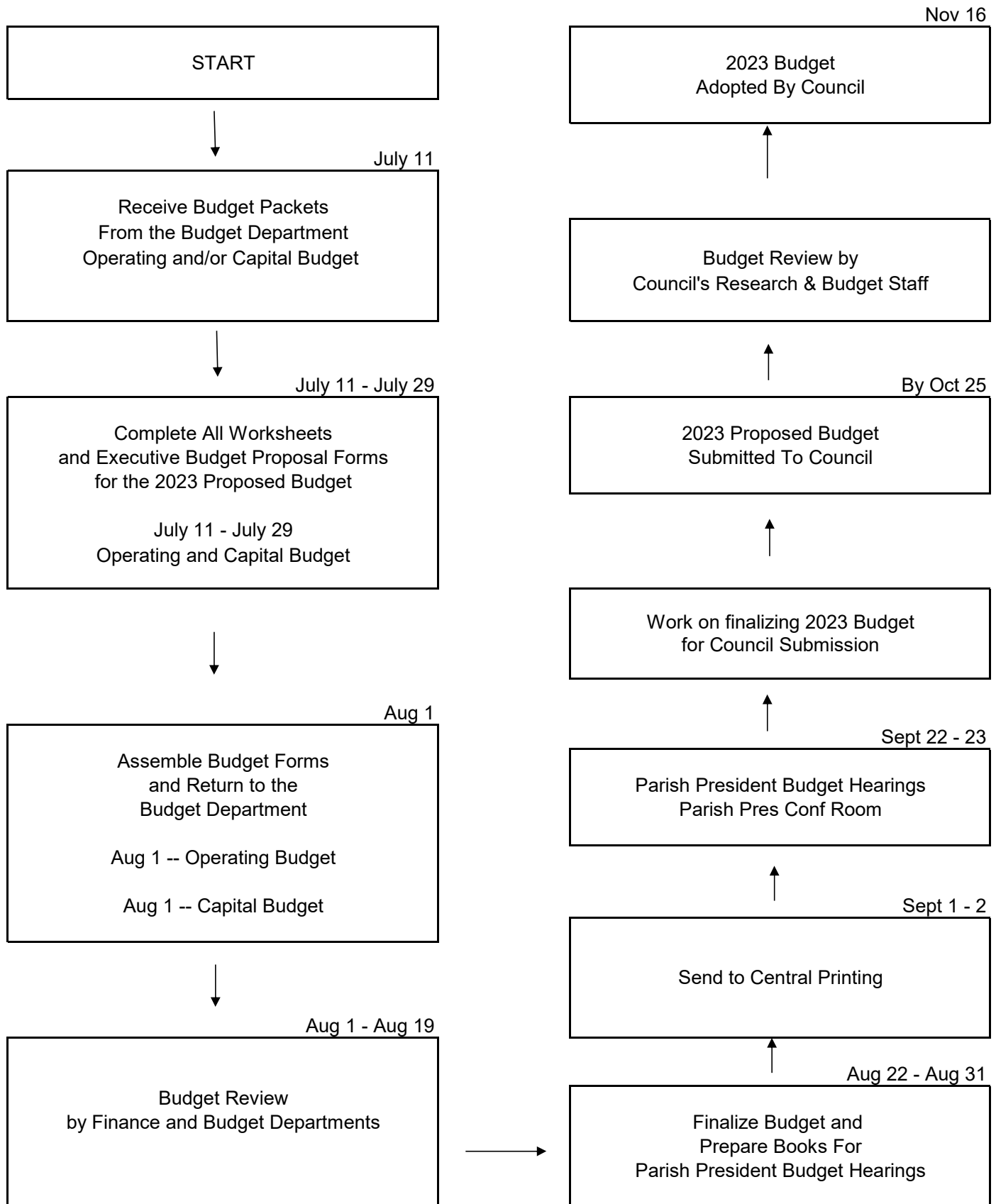
Upon completion of the reviews and public hearings, a finalized version of the Proposed Budget is prepared by the Administration and presented to the Parish Council for consideration. The Council then adopts the annual budget, at the fund level, by the end of the current fiscal year (December 31).

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 2023 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. 2.

- 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

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. Accounting records for governmental fund types are reported 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.

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. Projects that are not supported by funds dedicated to capital projects are financed by a transfer from the General Fund or the associated Special Revenue funds. The Parish may also receive direct funding for projects from other agencies, jurisdictions, grants, bond issues and/or donations. Listed below is the process used to identify funded projects:

- | | |
|-----------|--|
| 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. Completed forms and documentation are submitted to the respective Chief Administrative Assistant designated for review and approval. 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 and is updated or revised as directed. |
| 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. 26015 ORDINANCE NO. 26519

An ordinance adopting and/or approving an operating budget for the year 2023 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, 2023 through December 31, 2023, 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 12month 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.


SECTION 8. 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 **16th day of November, 2022**, 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.

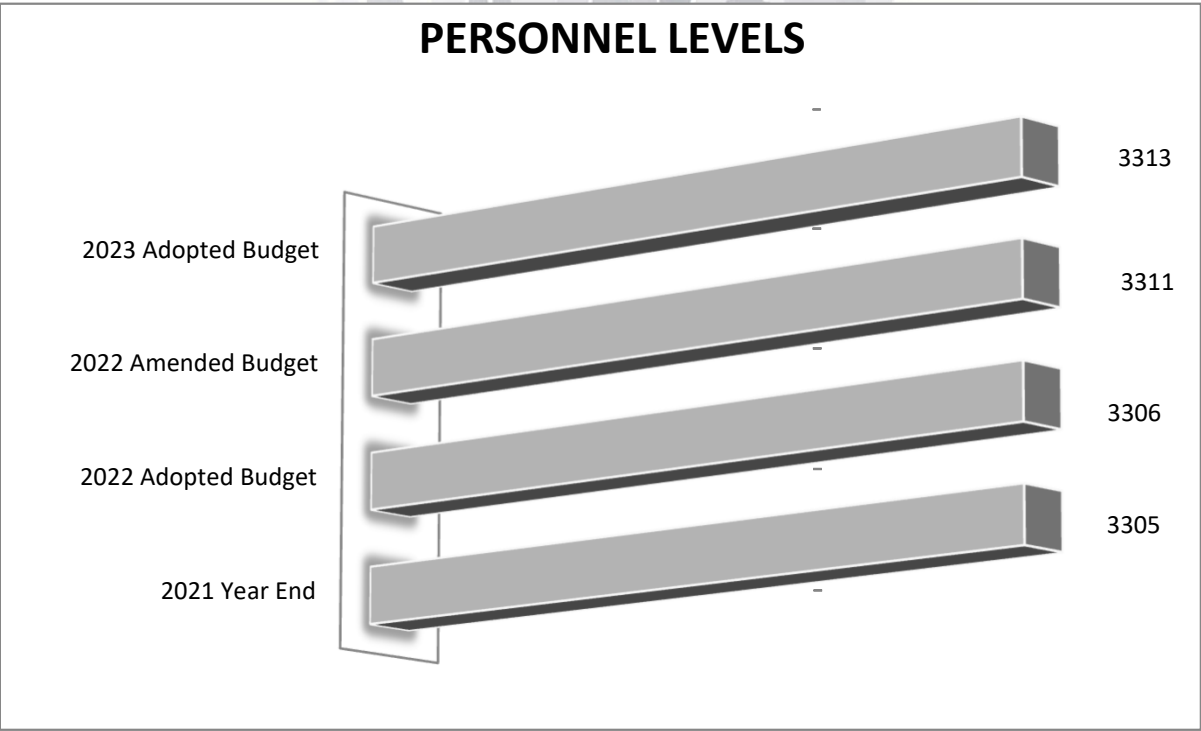
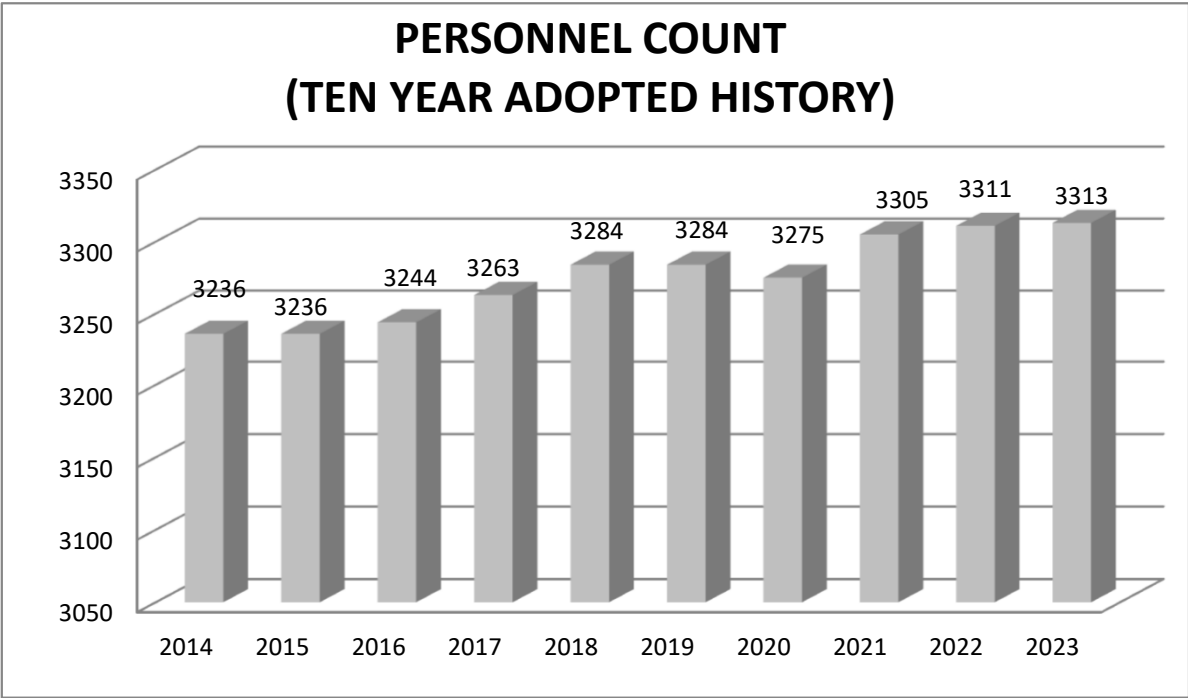
THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

| TOTAL POSITION CONTROL SUMMARY COMPARISON OF FISCAL YEARS 2021, 2022 AND 2023 ADOPTED | | | | | | |
|---|---|---------------------|---------------------------|---------------------------|---------------------------|-----------------|
| Department Number | | 2021 Year End | 2022 Adopted Budget | 2022 Amended Budget | 2023 Adopted Budget | Change 22/23 |
| 10010-0010 | Parish Council | 61 | 61 | 61 | 61 | 0 |
| 10010-0011 | Legislative Delegation | 1 | 1 | 1 | 1 | 0 |
| 10010-0018 | Government and Ethics Compliance | 1 | 1 | 1 | 1 | 0 |
| 10010-0020 | District Attorney | 201 | 201 | 201 | 201 | 0 |
| 10010-0021 | Law Department | 47 | 47 | 47 | 47 | 0 |
| 10010-0022 | District Courts | 62 | 63 | 63 | 63 | 0 |
| 10010-0023 | First Parish Court | 35 | 35 | 36 | 36 | 1 |
| 10010-0024 | Second Parish Court | 33 | 33 | 33 | 33 | 0 |
| 10010-0025 | Juvenile Court | 44 | 44 | 44 | 44 | 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 | 5 | 5 | 5 | 5 | 0 |
| 10010-0061 | Accounting/Payroll | 21 | 21 | 22 | 21 | 0 |
| 10010-0062 | Budget Director | 4 | 4 | 4 | 4 | 0 |
| 10010-0063 | Internal Auditor | 1 | 1 | 1 | 1 | 0 |
| 10010-0064 | Purchasing | 14 | 15 | 15 | 15 | 0 |
| 10010-0065 | Property Management | 54 | 54 | 54 | 53 | -1 |
| 10010-0066 | Personnel | 21 | 21 | 21 | 21 | 0 |
| 10010-0067 | Human Resource Management | 19 | 19 | 19 | 19 | 0 |
| 10010-0068 | Planning | 24 | 24 | 24 | 25 | 1 |
| 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 | 89 | 2 |
| 10010-0110-024 | Administrative Adjudication | 1 | 1 | 1 | 0 | -1 |
| 10010-0112 | Dept of Property Maint Zoning/Quality of Life | 47 | 47 | 47 | 48 | 1 |
| 10010-0119 | Community Justice Agency | 4 | 4 | 4 | 4 | 0 |
| 10010-0120-026 | Correctional Center Operations | 6 | 6 | 6 | 6 | 0 |
| 10010-0130 | Fire Services | 8 | 8 | 8 | 8 | 0 |
| 10010-0140 | Emergency Management | 10 | 10 | 12 | 12 | 2 |
| 10010-0150 | Public Safety Grants & Administration | 2 | 2 | 3 | 3 | 1 |

TOTAL POSITION CONTROL SUMMARY
COMPARISON OF FISCAL YEARS
2021, 2022 AND 2023 ADOPTED

| Department Number | | 2021 Year End | 2022 Adopted Budget | 2022 Amended Budget | 2023 Adopted Budget | Change 22/23 |
|-------------------|---|---------------------|---------------------------|---------------------------|---------------------------|-----------------|
| 10010-0330 | Jeff CAP | 22 | 21 | 21 | 20 | -1 |
| 10010-0410 | Citizen's Affairs | 7 | 7 | 6 | 6 | -1 |
| 21670 | Transit | 4 | 4 | 4 | 4 | 0 |
| 21700 | Juvenile Services | 132 | 132 | 131 | 131 | -1 |
| 21710 | Jefferson Protection & Animal Welfare Service | 52 | 52 | 49 | 49 | -3 |
| 21730 | Health Unit | 1 | 1 | 1 | 1 | 0 |
| 21790 | Library | 235 | 235 | 235 | 235 | 0 |
| 21830 | Consolidated Jefferson Recreation | 319 | 319 | 319 | 321 | 2 |
| 21850 | Alario Center | 11 | 11 | 11 | 11 | 0 |
| 21930 | Parc Des Familles | 4 | 4 | 4 | 4 | 0 |
| 21950 | Lafreniere Park | 32 | 32 | 30 | 30 | -2 |
| 21970 | Lasalle Park | 10 | 10 | 10 | 10 | 0 |
| 22100 | EB Consolidated Fire | 283 | 283 | 283 | 283 | 0 |
| 22190 | 24th Court Commissioners | 14 | 13 | 13 | 13 | 0 |
| 22200/3000-3003 | Streets | 165 | 165 | 164 | 164 | -1 |
| 22200/3050-3053 | Streets - Parkways | 44 | 44 | 44 | 44 | 0 |
| 22200-3005 | Streets - Traffic Engineering | 40 | 40 | 40 | 40 | 0 |
| 22240 | Consolidated Road Lighting | 5 | 6 | 6 | 6 | 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 | 2 | 2 | 2 | 2 | 0 |
| 22600 | Inspector General | 10 | 10 | 10 | 10 | 0 |
| 53000 | Consolidated Sewerage | 201 | 201 | 201 | 201 | 0 |
| 53010 | Consolidated Waterworks District No. 2 | 280 | 280 | 285 | 285 | 5 |
| 63500 | Central Garage | 58 | 58 | 58 | 58 | 0 |
| 63520 | Electronic Information Systems | 29 | 29 | 30 | 30 | 1 |
| 63560 | Security Management | 4 | 4 | 4 | 4 | 0 |
| 63810 | Engineering | 94 | 94 | 95 | 95 | 1 |
| 63830 | Public Works Administration | 31 | 31 | 30 | 30 | -1 |
| 63860 | Environmental Affairs | 22 | 22 | 22 | 22 | 0 |
| 63890 | Ecosystem & Coastal Management | 8 | 8 | 10 | 10 | 2 |
| | TOTAL | 3,305 | 3,306 | 3,311 | 3,313 | 7 |



Jefferson Parish

Budget Summaries





**JEFFERSON PARISH, LOUISIANA
2023 ADOPTED ANNUAL BUDGET
ALL FUNDS**

| | Budget | | | | |
|---------------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|
| | Operating | Capital | Debt | Grants | Total |
| REVENUES | | | | | |
| Taxes | | | | | |
| Ad Valorem | \$ 220,896,424 | \$ 30,636,975 | \$ - | \$ - | \$ 251,533,399 |
| Sales | 112,949,818 | 48,315,999 | 36,174,100 | - | 197,439,917 |
| Hotel Occupancy Tax | 2,836,004 | - | 708,100 | - | 3,544,104 |
| Franchise Fee Tax | 3,965,300 | - | - | - | 3,965,300 |
| Other | 3,056,427 | 80,000 | - | - | 3,136,427 |
| Sub-Total Taxes | <u>343,703,973</u> | <u>79,032,974</u> | <u>36,882,200</u> | <u>-</u> | <u>459,619,147</u> |
| Licenses & Permits | 14,940,400 | 1,500 | - | - | 14,941,900 |
| Intergovernmental: | | | | | |
| Local | 2,772,249 | 240,000 | 243,375 | - | 3,255,624 |
| State | 7,131,087 | 589,173 | - | - | 7,720,260 |
| Federal | 607,000 | - | 924,483 | 68,275,932 | 69,807,415 |
| Charges for Services | 179,081,043 | 473,400 | - | - | 179,554,443 |
| Fines & Forfeitures | 6,584,307 | 104,000 | 606,000 | - | 7,294,307 |
| Assessment | - | - | 68,136 | - | 68,136 |
| Interest Income | 5,035,938 | 4,874,750 | 58,600 | - | 9,969,288 |
| Miscellaneous | 4,454,175 | 58,912 | - | - | 4,513,087 |
| Other Financing Sources | 11,863,823 | 22,130,138 | 18,346,097 | 5,038,456 | 57,378,514 |
| TOTAL REVENUES | <u>\$ 576,173,995</u> | <u>\$ 107,504,847</u> | <u>\$ 57,128,891</u> | <u>\$ 73,314,388</u> | <u>\$ 814,122,121</u> |
| EXPENDITURES | | | | | |
| Personnel Services | \$ 262,200,732 | \$ - | \$ - | \$ - | \$ 262,200,732 |
| Operating Expenses | 284,868,774 | 66,044,328 | - | - | 350,913,102 |
| Capital Outlay | 13,308,835 | 37,796,096 | - | - | 51,104,931 |
| Debt Service | 4,924,434 | - | 57,163,476 | - | 62,087,910 |
| Grants | - | - | - | 66,382,388 | 66,382,388 |
| Other Financing Uses | 50,446,514 | - | - | 6,932,000 | 57,378,514 |
| TOTAL EXPENDITURES | <u>\$ 615,749,289</u> | <u>\$ 103,840,424</u> | <u>\$ 57,163,476</u> | <u>\$ 73,314,388</u> | <u>\$ 850,067,577</u> |

**JEFFERSON PARISH, LOUISIANA
CONSOLIDATED ANNUAL BUDGET SUMMARY
2021 - 2023**

| | 2021 ACTUAL AUDITED | 2022 ADOPTED BUDGET | 2022 YTD ACTUAL | 2022 AMENDED BUDGET | 2023 ADOPTED BUDGET |
|---------------------------|------------------------------------|------------------------------------|--------------------------------|------------------------------------|------------------------------------|
| REVENUES | | | | | |
| Taxes | | | | | |
| Ad Valorem | \$ 242,668,669 | \$ 244,537,972 | \$ 248,892,629 | \$ 247,981,446 | \$ 251,533,399 |
| Sales | 197,439,917 | 165,398,678 | 122,409,262 | 164,816,767 | 197,439,917 |
| Hotel Occupancy Tax | 3,554,773 | 2,934,590 | 2,754,670 | 3,274,590 | 3,544,104 |
| Franchise Fee Tax | 4,410,056 | 4,500,000 | 2,597,741 | 4,500,000 | 3,965,300 |
| Other | 2,931,162 | 2,775,997 | 1,955,100 | 2,785,597 | 3,136,427 |
| Sub-Total Taxes | 451,004,577 | 420,147,237 | 378,609,402 | 423,358,400 | 459,619,147 |
| Licenses & Permits | 16,320,244 | 14,810,400 | 13,034,296 | 15,217,100 | 14,941,900 |
| Intergovernmental | | | | | |
| Local | 6,067,421 | 3,087,771 | 7,646,735 | 15,512,874 | 3,255,624 |
| State | 10,900,034 | 6,340,919 | 9,803,892 | 32,879,702 | 7,720,260 |
| Federal | 64,235,460 | 30,155,790 | 123,676,216 | 285,670,166 | 69,807,415 |
| Charges for Services | 135,332,401 | 156,787,685 | 116,019,617 | 157,351,792 | 179,554,443 |
| Fines & Forfeitures | 7,262,746 | 7,505,850 | 5,079,861 | 7,564,421 | 7,294,307 |
| Assessment | 53,861 | 72,743 | 33,919 | 72,743 | 68,136 |
| Interest Income | 12,155,212 | 13,966,900 | 12,574,210 | 19,369,526 | 9,969,288 |
| Miscellaneous | 7,891,724 | 5,082,569 | 6,722,583 | 18,052,876 | 4,513,087 |
| Other Financing Sources | 227,821,851 | 42,743,303 | 780,655,707 | 804,754,817 | 57,378,514 |
| TOTAL REVENUES | \$ 939,045,531 | \$ 700,701,167 | \$ 1,453,856,436 | \$ 1,779,804,416 | \$ 814,122,121 |
| EXPENDITURES | | | | | |
| Personnel Services | \$ 204,407,044 | \$ 257,454,404 | \$ 166,147,003 | \$ 235,273,945 | \$ 262,200,732 |
| Operating Expenses | 391,113,456 | 318,585,492 | 317,139,188 | 634,126,080 | 350,913,102 |
| Capital Outlay | 7,900,791 | 41,845,889 | 8,701,259 | 39,155,024 | 51,104,931 |
| Debt Service | 46,251,565 | 52,396,496 | 28,493,026 | 57,151,773 | 62,087,910 |
| Grants | 70,085,417 | 29,589,477 | 89,394,861 | 280,387,282 | 66,382,388 |
| Other Financing Uses | 184,845,584 | 42,743,303 | 437,074,397 | 434,678,726 | 57,378,514 |
| TOTAL EXPENDITURES | \$ 904,603,858 | \$ 742,615,061 | \$ 1,046,949,734 | \$ 1,680,772,829 | \$ 850,067,577 |



CONSOLIDATED FUND BALANCE SUMMARY BY FUNCTION

GENERAL FUND GENERAL GOVERNMENT

Legislative Function
Judicial Functions
Executive Function
Elections
Financial Administration
General Services

TOTAL GENERAL GOVERNMENT

PUBLIC SAFETY

HEALTH & WELFARE

CULTURE & RECREATION

OTHER FINANCING USES

| | PROJECTED FUND BALANCE 1/1/2022 | AMENDED REVENUES 2022 | 2022 OTHER FINANCING SOURCES | AMENDED EXPENDITURES 2022 | 2022 OTHER FINANCING USES | PROJECTED FUND BALANCE 12/31/2022 | PROPOSED REVENUES 2023 | 2023 OTHER FINANCING SOURCES | PROPOSED EXPENDITURES 2023 | 2023 OTHER FINANCING USES | PROJECTED FUND BALANCE 12/31/2023 |
|--------------------------------|---------------------------------------|-----------------------------|---------------------------------------|---------------------------------|------------------------------------|---|------------------------------|---------------------------------------|----------------------------------|------------------------------------|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| TOTAL GENERAL FUND | 44,923,825 | 98,171,398 | 6,525,423 | 117,488,170 | 2,862,443 | 29,270,033 | 105,002,245 | 4,465,440 | 118,894,552 | 4,732,836 | 15,110,330 |
| PUBLIC SAFETY FUNCTIONS | 62,321,232 | 105,812,575 | 759,259 | 104,588,738 | 10,799,842 | 53,504,486 | 108,765,378 | 353,383 | 102,177,221 | 8,551,623 | 51,894,403 |
| HEALTH & WELFARE FUNCTIONS | 14,170,298 | 16,899,122 | 7,821 | 15,890,543 | 1,118,798 | 14,067,900 | 16,526,741 | - | 14,917,201 | 1,047,689 | 14,629,751 |
| PUBLIC WORKS FUNCTIONS | 75,759,998 | 125,668,762 | 488,087 | 141,581,880 | 18,615,290 | 41,719,677 | 133,610,097 | 400,000 | 141,417,863 | 9,329,600 | 24,982,311 |
| ENTERPRISE FUNDS | 28,375,769 | 104,165,097 | - | 101,215,106 | 11,397,981 | 19,927,779 | 114,620,575 | - | 100,421,919 | 14,831,000 | 19,295,435 |
| TRANSIT FUNCTIONS | 32,698,535 | 14,302,859 | 11,300,000 | 24,084,884 | 6,506,559 | 27,709,951 | 14,264,449 | 6,600,000 | 22,799,156 | 3,124,456 | 22,650,788 |
| CULTURE & RECREATION FUNCTIONS | 33,904,758 | 63,952,683 | 941,812 | 65,907,648 | 8,507,016 | 24,384,589 | 63,413,793 | 45,000 | 64,956,570 | 7,698,013 | 15,188,799 |
| COUNCIL DISTRICT IMP/ASST | 15,621,569 | 4,915,941 | 22,089 | 3,900,790 | 6,286,234 | 10,372,575 | 5,620,500 | - | 19,949 | - | 15,973,126 |
| URBAN REDEVELOPMENT | 7,375,519 | 2,302,859 | - | 1,286,989 | 599,000 | 7,792,389 | 2,486,394 | - | 479,641 | 350,000 | 9,449,142 |
| GRAND TOTAL | 315,151,504 | 536,191,296 | 20,044,491 | 575,944,748 | 66,693,163 | 228,749,380 | 564,310,172 | 11,863,823 | 566,084,072 | 49,665,217 | 189,174,086 |

*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**

| | 2021 ACTUAL | 2022 AMENDED BUDGET | 2023 ADOPTED BUDGET | % CHANGE ADOPTED TO AMENDED |
|----------------------------|------------------------|------------------------------------|------------------------------------|--|
| OPERATING REVENUES | \$587,123,545 | \$574,831,913 | \$605,558,430 | 5.35% |
| LESS: | | | | |
| INTERNAL SERVICE FUNDS | 33,290,709 | 38,640,617 | 41,248,258 | |
| NET OPERATING REVENUES | 553,832,836 | 536,191,296 | 564,310,172 | 5.24% |
| OTHER FINANCING SOURCES | 19,166,311 | 20,044,491 | 11,863,823 | |
| TOTAL REVENUES | <u>\$572,999,147</u> | <u>\$556,235,787</u> | <u>\$576,173,995</u> | 3.58% |
| | | | | |
| OPERATING EXPENDITURES | \$492,362,995 | \$615,956,647 | \$607,331,969 | -1.40% |
| LESS: | | | | |
| INTERNAL SERVICE FUNDS | 32,798,238 | 40,011,899 | 41,247,897 | |
| NET OPERATING EXPENDITURES | 459,564,757 | 575,944,748 | 566,084,072 | -1.71% |
| OTHER FINANCING USES | 51,822,627 | 66,693,163 | 49,665,217 | |
| TOTAL EXPENDITURES | <u>\$511,387,384</u> | <u>\$642,637,911</u> | <u>\$615,749,289</u> | -4.18% |

**THE PARISH OF JEFFERSON
OPERATING BUDGETS**

| | <u>2021 ACTUAL</u> | <u>2022 AMENDED BUDGET</u> | <u>2023 ADOPTED BUDGET</u> | <u>% CHANGE ADOPTED TO AMENDED</u> |
|--------------------------|-------------------------------|---|---|---|
| | <u>REVENUES</u> | | | |
| ALL FUNDS | | | | |
| TAXES | \$336,268,963 | \$324,945,898 | \$343,703,973 | |
| LICENSES & PERMITS | 15,053,499 | 15,212,900 | 14,940,400 | |
| INTERGOVERNMENTAL | 9,593,027 | 20,831,955 | 10,510,336 | |
| CHARGES FOR SERVICES | 175,912,504 | 156,850,785 | 179,081,043 | |
| FINES & FORFEITURES | 6,541,239 | 6,839,350 | 6,584,307 | |
| INTEREST INCOME | 5,006,430 | 6,326,941 | 5,035,938 | |
| MISCELLANEOUS | 5,457,174 | 5,183,467 | 4,454,175 | |
| OPERATING REVENUES | <u>553,832,836</u> | <u>536,191,296</u> | <u>564,310,172</u> | 5.24% |
| OTHER FINANCING SOURCES | <u>19,166,311</u> | <u>20,044,491</u> | <u>11,863,823</u> | |
| TOTAL REVENUES | <u><u>\$572,999,147</u></u> | <u><u>\$556,235,787</u></u> | <u><u>\$576,173,995</u></u> | 3.58% |
| | <u>EXPENDITURES</u> | | | |
| PERSONAL SERVICES | \$217,167,207 | \$254,703,730 | \$262,200,732 | |
| SUPPLIES | 20,113,298 | 32,400,712 | 30,294,695 | |
| PURCHASED SERVICES: | | | | |
| PROFESSIONAL & TECHNICAL | 140,512,436 | 167,797,491 | 168,979,920 | |
| PROPERTY | 36,316,654 | 49,501,354 | 51,049,993 | |
| OTHER | 14,614,183 | 19,163,102 | 21,758,218 | |
| GENERAL EXPENSES | 21,324,646 | 23,934,207 | 13,567,245 | |
| CAPITAL OUTLAY | 5,810,714 | 21,471,039 | 13,308,835 | |
| OPERATING EXPENDITURES | <u>459,564,757</u> | <u>575,944,748</u> | <u>566,084,072</u> | -1.71% |
| OTHER FINANCING USES | <u>51,822,627</u> | <u>66,693,163</u> | <u>49,665,217</u> | |
| TOTAL EXPENDITURES | <u><u>\$511,387,384</u></u> | <u><u>\$642,637,911</u></u> | <u><u>\$615,749,289</u></u> | -4.18% |

Jefferson Parish, Louisiana
2023 Operating Budget - Department Funding Sources

| | Property Tax | Sales Tax | Other Tax | Licenses & Permits | Intergovernmental | Charges for Services | Other Revenues | Other Financing Sources | Total |
|---|-----------------------|-----------------------|---------------------|----------------------|----------------------|-----------------------|----------------------|-------------------------|-----------------------|
| General Fund * | \$ 4,508,871 | \$ 42,527,906 | \$ 6,781,304 | \$ 14,437,500 | \$ 604,222 | \$ 28,709,865 | \$ 7,432,577 | \$ 4,465,440 | \$ 109,467,685 |
| Special Revenue Funds | | | | | | | | | |
| Transit | 7,404,442 | - | - | - | 495,000 | 2,069,000 | 300,000 | 5,800,000 | 16,068,442 |
| MTS | 3,704,007 | - | - | - | - | 140,000 | 152,000 | 800,000 | 4,796,007 |
| Juvenile Services | 13,320,817 | - | - | - | 507,001 | 30,000 | 190,500 | - | 14,048,318 |
| Jefferson Protection & Animal Welfare Service | 5,524,927 | - | - | - | 149,325 | 409,000 | 150,058 | - | 6,233,310 |
| Mosquito Control | - | - | - | - | 280,000 | 4,869,866 | 32,000 | - | 5,181,866 |
| Health Unit | 860,403 | - | - | - | 23,334 | - | 57,810 | - | 941,547 |
| Human Services Authority | 2,229,662 | - | - | - | 60,666 | - | 21,000 | - | 2,311,328 |
| Ambulance Dist. No. 2 | 314,800 | - | - | - | - | - | 4,500 | - | 319,300 |
| Library | 22,933,037 | - | - | - | 427,770 | 89,000 | 528,000 | - | 23,977,807 |
| Community Center and Playground District | 28,686,120 | - | - | - | 401,478 | 950,000 | 578,000 | - | 30,615,598 |
| Alario Center | - | - | - | - | 300,000 | 699,000 | 12,000 | 45,000 | 1,056,000 |
| West Jeff Park & Recreation | - | - | - | - | - | 937,362 | 2,000 | - | 939,362 |
| Playground District #16 | 315,300 | - | - | - | - | - | 8,500 | - | 323,800 |
| Lafreniere Park | - | - | - | - | - | 2,332,860 | 12,000 | - | 2,344,860 |
| LaSalle Park | - | - | 300,000 | - | 260,000 | 325,000 | 17,200 | - | 902,200 |
| C D Off Track Betting | - | - | - | - | - | 408,000 | 6,500 | - | 414,500 |
| C D Video Poker Fund | - | - | - | - | - | 1,600,000 | 20,000 | - | 1,620,000 |
| C D Tourism Fund | - | - | 1,260,000 | - | - | - | 19,000 | - | 1,279,000 |
| C D Riverboat Gaming | - | - | - | - | - | 2,250,000 | 37,000 | - | 2,287,000 |
| Fire District #9 | 607,714 | - | - | - | 17,365 | - | 3,500 | - | 628,579 |
| Fire District #4 | 574,100 | - | - | - | 26,999 | - | 8,500 | - | 609,599 |
| E.B. Consolidated Fire District | 45,864,738 | - | - | - | 2,562,457 | - | 512,000 | 74,400 | 49,013,595 |
| Fire District #3 | 3,656,612 | - | - | - | 325,870 | 411,232 | 60,000 | - | 4,453,714 |
| Fire District #5 | 3,680,700 | - | - | - | 224,979 | - | 75,000 | - | 3,980,679 |
| Fire District #6 | 5,072,700 | - | - | - | 212,483 | - | 208,779 | - | 5,493,962 |
| Fire District #7 | 4,862,835 | - | - | - | 176,983 | 374,367 | 38,000 | - | 5,452,185 |
| Fire District #8 | 8,123,950 | - | - | - | 370,053 | - | 80,000 | - | 8,574,003 |
| Emergency Communications | - | - | - | - | - | 7,690,000 | 3,500 | - | 7,693,500 |
| Security Enhancement Dist | - | - | 946,427 | - | - | - | 3,800 | - | 950,227 |
| 24th Court Commissioners | - | - | - | - | - | - | - | - | - |
| Streets Department | - | 43,541,577 | 85,000 | 502,900 | 1,458,090 | 40,000 | 401,000 | 400,000 | 46,428,567 |
| Commercial Zoning Parkway | - | - | - | - | - | - | 674,500 | - | 674,500 |
| Road Lighting Dist. #7 | 159,100 | - | - | - | 1,359 | - | 20,000 | - | 180,459 |
| Consolidated Road Lighting | 8,319,743 | - | - | - | 188,328 | - | 31,500 | - | 8,539,571 |
| Consolidated Drainage No 2 | 17,047,403 | 21,866,631 | - | - | 587,499 | - | 400,564 | - | 39,902,097 |
| Consolidated Garbage No 1 | 11,079,828 | - | - | - | 205,872 | 25,654,203 | 1,345,000 | - | 38,284,903 |
| Economic Development | 1,396,690 | - | - | - | - | - | 25,000 | - | 1,421,690 |
| Criminal Justice | 4,595,107 | - | - | - | - | - | 3,500 | - | 4,598,607 |
| Culture & Parks | 3,190,166 | - | 85,000 | - | - | - | 24,000 | - | 3,299,166 |
| Senior Services | 1,393,690 | - | - | - | - | - | 20,000 | - | 1,413,690 |
| Terrytown Redevelopment | - | 232,395 | - | - | - | - | 35,000 | - | 267,395 |
| Metairie TIF | - | 138,874 | - | - | - | - | 2,000 | - | 140,874 |
| Churchill | - | 25,122 | - | - | - | - | 2,000 | - | 27,122 |
| Inspector General | 1,468,760 | - | - | - | - | - | 22,000 | - | 1,490,760 |
| Off Duty Witness Fund | - | - | - | - | - | - | 350,300 | - | 350,300 |
| Jefferson Hwy Economic Development | - | 617,313 | - | - | - | - | 12,000 | - | 629,313 |
| Public Ed & Gov't Programming | - | - | 400,000 | - | - | - | 45,000 | - | 445,000 |
| C D BP Settlement | - | - | - | - | - | - | 20,000 | - | 20,000 |
| Enterprise Funds | | | | | | | | | |
| Consolidated Sewerage | 9,997,702 | 4,000,000 | - | - | 493,203 | 44,063,435 | 290,500 | - | 58,844,840 |
| Consolidated Water | 2,500 | - | - | - | 150,000 | 55,028,853 | 594,382 | - | 55,775,735 |
| Total | \$ 220,896,424 | \$ 112,949,818 | \$ 9,857,731 | \$ 14,940,400 | \$ 10,510,336 | \$ 179,081,043 | \$ 16,074,420 | \$ 11,863,823 | \$ 576,173,995 |

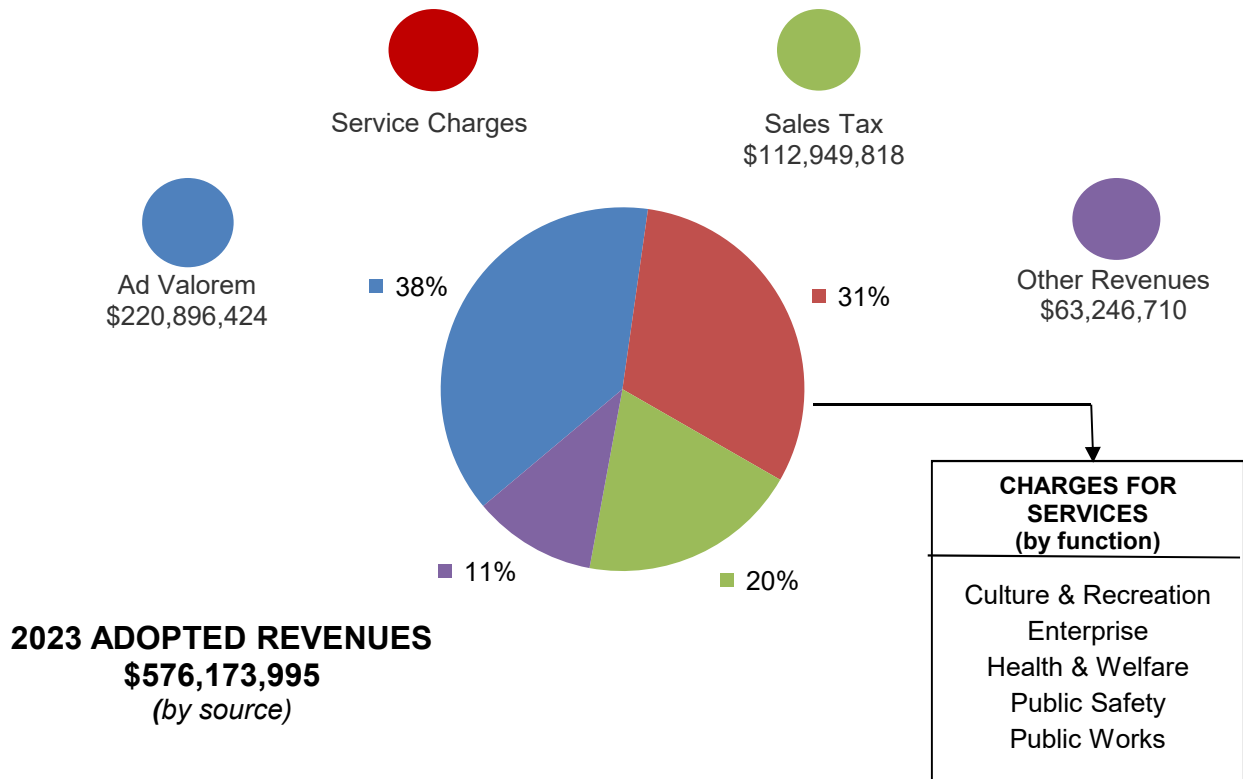
* List of General Fund Departments and their functions can be found on page 23 (Schedule of Departments by Fund by Function)

Jefferson Parish, Louisiana
Schedule of 2023 Budgeted Transfers

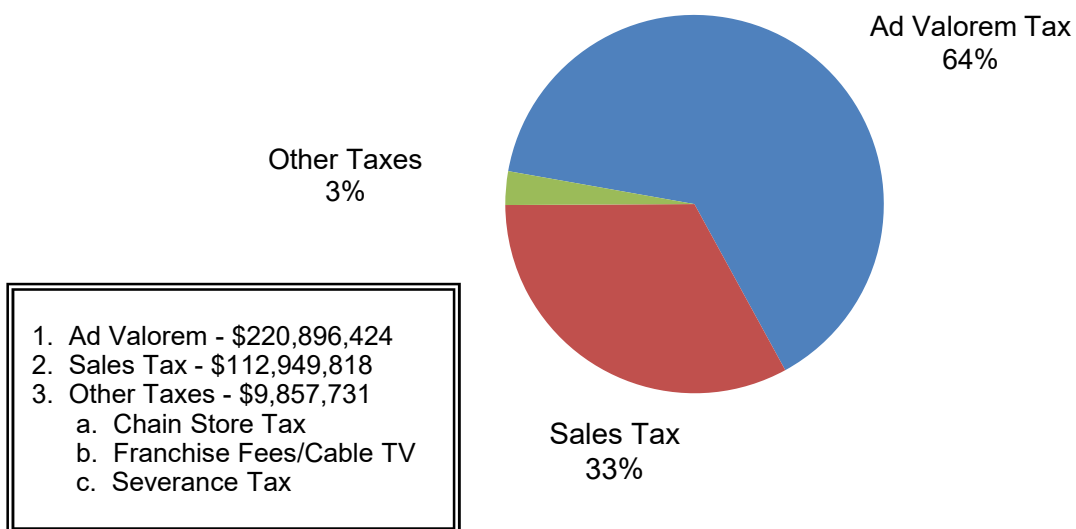
| Transfers In: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-----------|-------------|-------------------------------|---------|---------------|-----------------------------|--------------------------|--------------------|--------------------------|--------------|------------------|-----------|----|------------|----|-----------|---------|------------|----|---------|----|--------|----|--------|----|---------|----|---------|----|-----------|----|------------|----|------------|----|------------|
| 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 | | | | | | | | | | | | | | | | | | | | | | | | |
| | Transit | Handicapped | Handicapped | Center | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfers Out: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Fund | \$ | - | \$ | - | \$ | - | \$ | 276,000 | \$ | - | \$ | 1,547,000 | \$ | 1,349,836 | \$ | 1,560,000 | \$ | 4,732,836 | | | | | | | | | | | | | | | | | | |
| Transit | - | - | - | - | - | - | - | - | - | - | - | 2,500,000 | - | - | - | - | - | 2,500,000 | | | | | | | | | | | | | | | | | | |
| Transit Elderly & Handicapped | - | - | - | - | - | - | - | - | - | - | - | 624,456 | - | - | - | - | 624,456 | | | | | | | | | | | | | | | | | | | |
| Juvenile Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,200,000 | - | 1,200,000 | | | | | | | | | | | | | | | | | | |
| Jefferson Protection & Animal Welfare | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 950,370 | - | 950,370 | | | | | | | | | | | | | | | | | | |
| Health Unit | - | - | - | - | - | - | - | - | - | - | - | - | - | 53,512 | - | - | - | 53,512 | | | | | | | | | | | | | | | | | | |
| Library | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,681,198 | - | 3,681,198 | | | | | | | | | | | | | | | | | | |
| Consol Recreation & Comm Center & Playground Dist | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,700,000 | - | 1,700,000 | | | | | | | | | | | | | | | | | | |
| West Jefferson Park & Comm Center & Playground District | - | - | - | - | - | 45,000 | - | - | - | - | - | - | - | 626,250 | - | - | - | 671,250 | | | | | | | | | | | | | | | | | | |
| Eastbank Consol. Fire | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,550,000 | - | 2,550,000 | | | | | | | | | | | | | | | | | | |
| Fire District No. 3 - River Ridge | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 74,400 | | | | | | | | | | | | | | | | | | |
| Fire District No. 7 - Westwego | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 265,800 | - | 265,800 | | | | | | | | | | | | | | | | | | |
| Streets Department | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 8,700,000 | - | 8,700,000 | | | | | | | | | | | | | | | | | | |
| Comprehensive Zoning Overlay | - | - | - | - | - | - | - | - | - | - | - | - | - | 229,600 | - | - | - | 229,600 | | | | | | | | | | | | | | | | | | |
| Consolidated Garbage District No. 1 | - | - | - | - | - | - | - | - | 400,000 | - | - | - | - | - | - | - | - | 400,000 | | | | | | | | | | | | | | | | | | |
| Economic Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 350,000 | - | 350,000 | | | | | | | | | | | | | | | | | | |
| Criminal Justice | 4,458,440 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,458,440 | | | | | | | | | | | | | | | | | | |
| Culture & Parks | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,254,092 | - | 391,473 | - | 1,645,565 | | | | | | | | | | | | | | | | | | |
| Senior Services | 7,000 | - | - | - | - | - | - | - | - | - | - | 35,000 | - | 1,807 | - | - | - | 43,807 | | | | | | | | | | | | | | | | | | |
| Off Duty Witness | - | - | - | - | - | - | - | 2,983 | - | - | - | - | - | - | - | - | - | 2,983 | | | | | | | | | | | | | | | | | | |
| Consol. Sewerage Dist 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,786,525 | - | - | - | 4,786,525 | | | | | | | | | | | | | | | | | | |
| Consol. Waterworks Dist 2 | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,044,475 | - | - | - | 10,044,475 | | | | | | | | | | | | | | | | | | |
| Electronic Information Systems | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 731,297 | - | 731,297 | | | | | | | | | | | | | | | | | | |
| Ecosystems & Coastal Mgmt | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 50,000 | - | 50,000 | | | | | | | | | | | | | | | | | | |
| Federal and State Grants | - | - | 5,800,000 | 800,000 | - | - | - | - | - | - | - | 332,000 | - | - | - | - | - | 6,932,000 | | | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | \$ | 4,465,440 | \$ | 5,800,000 | \$ | 800,000 | \$ | 45,000 | \$ | 74,400 | \$ | 278,983 | \$ | 400,000 | \$ | 5,038,456 | \$ | 18,346,097 | \$ | 22,130,138 | \$ | 57,378,514 |

JEFFERSON PARISH, LOUISIANA

2023 Operating Budget



TOTAL TAXES
\$343,703,973



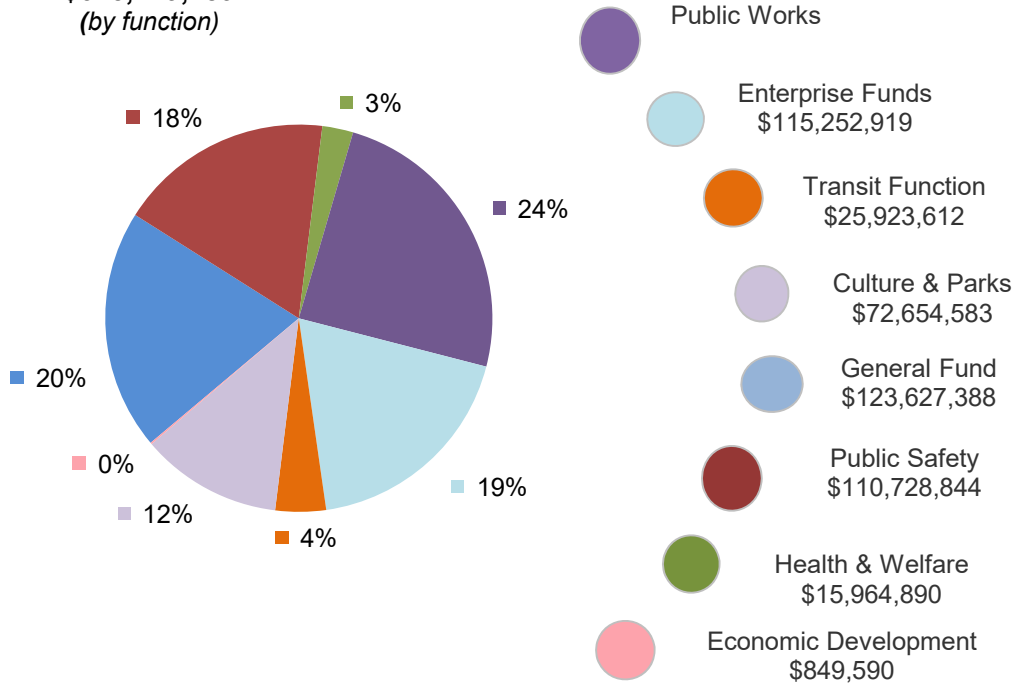
JEFFERSON PARISH, LOUISIANA

2023 Operating Budget

2023 ADOPTED EXPENDITURES

\$615,749,289

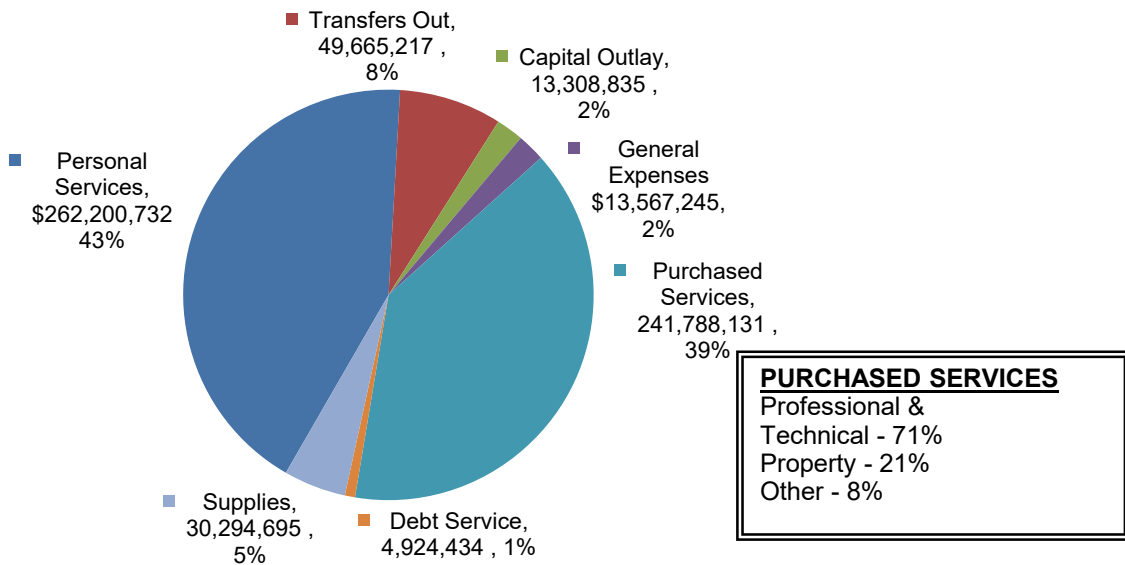
(by function)



2023 ADOPTED EXPENDITURES

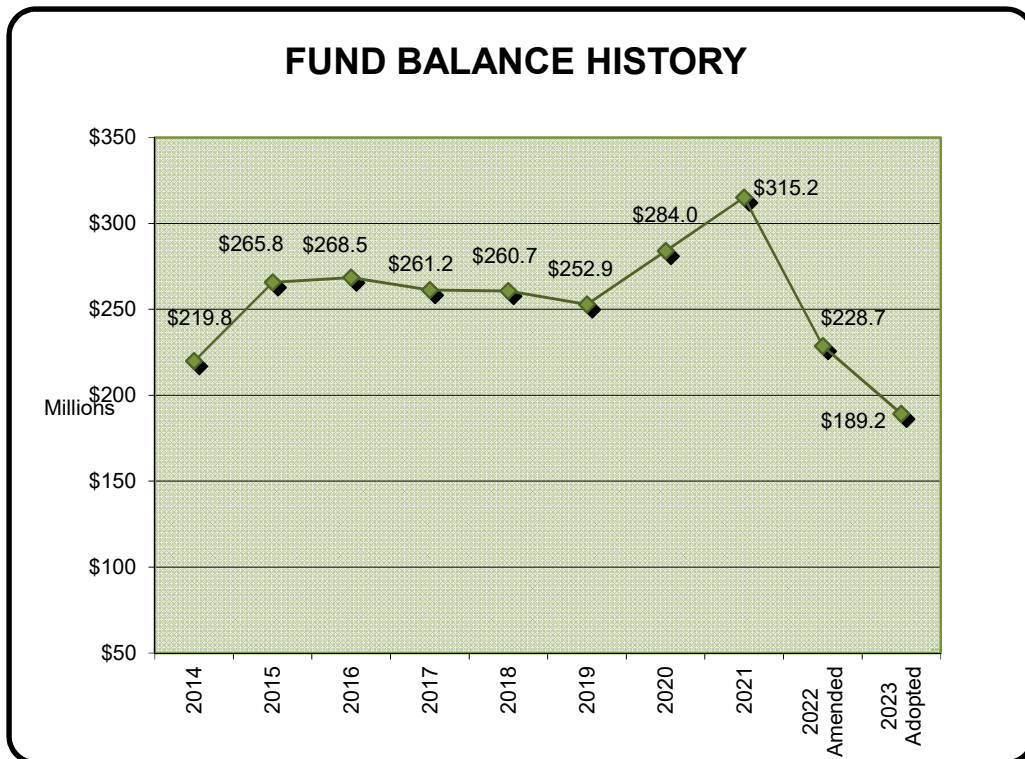
\$615,749,289

(by category)



JEFFERSON PARISH, LOUISIANA
2023 Operating Budget
Fund Balance Summary

| | |
|----------------------------|-----------------------|
| BEGINNING FUND BALANCE | \$ 228,749,380 |
| REVENUES | 576,173,995 |
| EXPENDITURES | 615,749,289 |
| ENDING FUND BALANCE | \$ 189,174,086 |



Jefferson Parish

General Fund





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| Public Safety Grants and Administration | 159 |
| Health and Welfare | 161 |
| County Agent | 162 |
| Servicemen's Assistance | 163 |
| Jefferson Community Action Program | 164 |
| Citizen's Affairs | 166 |
| Non-Departmental | 168 |

JEFFERSON PARISH, LOUISIANA GENERAL FUND SUMMARY

BUDGET # 10010

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|-------------------------|----------------|----------------|---------------|---------------|----------------|---------------|----------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2022 Adopted/ |
| Positions | 915 | 916 | 916 | for 2022 | 920 | 2022 Adopted | 920 | 2022 Adopted |
| BEGINNING FUND BALANCE | \$ 34,898,229 | \$ 22,030,782 | \$ 44,923,825 | \$ 38,204,887 | \$ 44,923,825 | 103.9% | \$ 29,270,033 | -34.8% |
| REVENUES | | | | | | | | |
| Taxes | \$ 54,273,368 | \$ 47,826,594 | \$ 35,819,445 | \$ 12,384,258 | \$ 48,203,703 | 0.8% | \$ 53,818,081 | 11.6% |
| Licenses & Permits | 15,701,745 | 14,357,000 | 12,187,004 | 2,169,996 | 14,357,000 | 0.0% | 14,437,500 | 0.6% |
| Intergovernmental | 1,948,633 | 493,051 | 1,003,484 | 12,163 | 1,015,647 | 106.0% | 604,222 | -40.5% |
| Charges for Services | 25,286,646 | 26,649,198 | 18,182,169 | 8,467,029 | 26,649,198 | 0.0% | 28,709,865 | 7.7% |
| Fines & Forfeitures | 4,946,761 | 5,081,750 | 3,462,507 | 1,726,743 | 5,189,250 | 2.1% | 4,979,207 | -4.0% |
| Interest Income | 1,344,576 | 1,637,000 | 896,439 | 740,561 | 1,637,000 | 0.0% | 1,272,138 | -22.3% |
| Miscellaneous | 1,408,584 | 1,022,400 | 667,083 | 452,517 | 1,119,600 | 9.5% | 1,181,232 | 5.5% |
| Other Financing Sources | 5,259,437 | 4,588,494 | 6,419,173 | 106,250 | 6,525,423 | 42.2% | 4,465,440 | -31.6% |
| TOTAL REVENUES | \$ 110,169,750 | \$ 101,655,487 | \$ 78,637,304 | \$ 26,059,517 | \$ 104,696,821 | 3.0% | \$ 109,467,685 | 4.6% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 63,996,315 | \$ 73,994,848 | \$ 52,132,166 | \$ 21,092,311 | \$ 73,224,477 | -1.0% | \$ 76,809,056 | 4.9% |
| Operating Expenses | 32,494,266 | 35,518,252 | 29,289,818 | 11,701,311 | 40,991,129 | 15.4% | 40,658,394 | -0.8% |
| Capital Outlay | 802,663 | 974,508 | 1,451,450 | 1,821,114 | 3,272,564 | 235.8% | 1,427,102 | -56.4% |
| Other Financing Uses | 2,850,910 | 2,632,628 | 2,482,808 | 379,635 | 2,862,443 | 8.7% | 4,732,836 | 65.3% |
| TOTAL EXPENDITURES | \$ 100,144,154 | \$ 113,120,236 | \$ 85,356,242 | \$ 34,994,371 | \$ 120,350,613 | 6.4% | \$ 123,627,388 | 2.7% |
| ENDING FUND BALANCE | \$ 44,923,825 | \$ 10,566,033 | \$ 38,204,887 | \$ 29,270,033 | \$ 29,270,033 | 177.0% | \$ 15,110,330 | -48.4% |
| 15% Reserve | | | | | | | (14,945,360) | |
| BALANCE AFTER RESERVE | | | | | | | 164,970 | |

BUDGET HIGHLIGHTS:

Overall Revenues are projected to increase 7.7% above the 2022 Adopted budget and 4.6% above the Amended budget. The increase is primarily due to sales tax collections and charges for services. Expenditures increased 9.3% above the 2022 Adopted budget and 2.7% above the 2022 Amended budget as a result of the 5% merit increase, a transfer to debt for the Energy Efficiency Loan Purchase Agreement and a transfer to capital for Corrections Center improvements and the Emergency Operations Center. Noted below are the significant changes.

Revenues

- a.) Sales Tax is based on 2021 actual collections.
- b.) Property Taxes are based on the 2022 Amended Budget and will be adjusted as needed when the new tax rolls are available in 2023.
- c.) Total revenues increased as compared to the 2022 Budget. Sales Taxes, Charges for Services and Miscellaneous revenues increased while Intergovernmental, Fines and Forfeitures, Interest and Other Financing Sources decreased.

Expenditures

- a.) Personnel Services increased in part due to a 5% Merit raise in the budget.
- b.) Health insurance costs decreased with the employee contribution rate remaining unchanged.
- c.) Prorated costs increased for internal service funds and self-insurance funding.
- d.) Capital Outlay includes funds for replacement computers, vehicles, and other various departmental equipment.
- e.) Other Financing Uses include funding for the Head Start Program, debt service on the Energy Efficiency Loan Purchase Agreement, capital improvements at the Corrections Center and the Emergency Operations Center and funding an anticipated shortfall in the Special Revenue fund of the 24th Court Commissioner.

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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 61 | 61 | 61 | | 61 | | 61 | |
| Personnel Services | \$ 5,859,941 | \$ 6,439,092 | \$ 4,432,521 | \$ 1,932,727 | \$ 6,365,248 | -1.1% | \$ 6,559,995 | 3.1% |
| Operating Expenses | 827,514 | 1,075,800 | 645,206 | 438,438 | 1,083,644 | 0.7% | 1,275,719 | 17.7% |
| Capital Outlay | 36,615 | 35,000 | 64,964 | 35,719 | 100,683 | 187.7% | 10,000 | -90.1% |
| Other Financing Uses | 42,744 | - | - | \$ - | - | | - | |
| TOTAL EXPENDITURES | \$ 6,766,815 | \$ 7,549,892 | \$ 5,142,691 | \$ 2,406,884 | \$ 7,549,575 | 0.0% | \$ 7,845,714 | 3.9% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 3.9% above the 2022 Adopted budget and the 2022 Amended budget. The increase is primarily due to an increase in prorated costs for internal service functions and self-insurance funding.

Capital Outlay includes the replacement of furniture in the conference room.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|-----------------------|---------|-----------|-----------|
| | Actuals | Estimated | Estimated |
| Ordinances Adopted | 216 | 214 | 215 |
| Resolutions Proposed | 1,918 | 2,318 | 2,118 |
| Council Meetings Held | 21 | 20 | 20 |

JEFFERSON PARISH, LOUISIANA

PARISH COUNCIL

BUDGET # : 10010-0010

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|----------------------------|---------------------------|---------------------------|---------------------------|
| ELECTED: | | | |
| Council Members | 7 | 7 | 7 |
| APPOINTED: | | | |
| Research Director | 1 | 1 | 1 |
| Director of Legal Analysis | 1 | 1 | 1 |
| Parish Clerk | 1 | 1 | 1 |
| Chief of Staff | 6 | 6 | 6 |
| Adm. Aide to Council | 11 | 11 | 11 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 1 | 1 | 1 |
| Assistant Parish Clerk | 1 | 1 | 1 |
| Clerk Council | 10 | 10 | 10 |
| Deputy Parish Clerk | 1 | 1 | 1 |
| Executive Assistant | 2 | 2 | 2 |
| Research & Budget Analyst | 2 | 2 | 2 |
| Secretary | 17 | 17 | 17 |
| TOTAL FULL TIME | 61 | 61 | 61 |
| TOTAL POSITIONS | <u>61</u> | <u>61</u> | <u>61</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.

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|--------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| Positions | 1 | 1 | 1 | | 1 | | 1 | |
| Personnel Services | \$ 141,501 | \$ 164,199 | \$ 96,551 | \$ 67,648 | \$ 164,199 | 0.0% | \$ 162,520 | -1.0% |
| Operating Expenses | 120,628 | 120,866 | 84,439 | 36,485 | 120,924 | 0.0% | 113,603 | -6.1% |
| TOTAL EXPENDITURES | \$ 262,129 | \$ 285,065 | \$ 180,990 | \$ 104,133 | \$ 285,123 | 0.0% | \$ 276,123 | -3.2% |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 3.1% below the 2022 Adopted budget and 3.2% below 2022 Amended budget. The decrease is due to the one-time cost associated with development of the Legislative Screening and Response Dashboard.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|-------------------------------------|----------------|-------------------|-------------------|
| House and Senate Bills: | | | |
| Introduced | 959 | 1,582 | 1,000 |
| Routed by Legislative Delegation | 852 | 829 | 600 |

JEFFERSON PARISH, LOUISIANA

LEGISLATIVE DELEGATION

BUDGET #: 10010-0011

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|---------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Assistant 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-----------|------------|-----------|-----------|------------|-------------------------------|------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| | 1 | 1 | 1 | | 1 | | 1 | |
| Positions | | | | | | | | |
| Personnel Services | \$ 83,540 | \$ 127,956 | \$ 36,221 | \$ 87,206 | \$ 123,427 | -3.5% | \$ 117,536 | -4.8% |
| Operating Expenses | 6,663 | 7,466 | 8,722 | 1,853 | 10,575 | 41.6% | 8,349 | -21.0% |
| Capital Outlay | 184 | - | 1,419 | 1 | 1,420 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 90,387 | \$ 135,422 | \$ 46,362 | \$ 89,060 | \$ 135,422 | 0.0% | \$ 125,885 | -7.0% |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 7.0% below the 2022 Adopted Budget and 2022 Amended budget. The decrease is primarily due to the retirement of a tenured employee, a reduction in office supplies and a one-time purchase in capital outlay that will not reoccur in 2023.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|---|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| % of Ethics Training Compliance | 100% | 100% | 100% |
| No. of Cases: Advise/Counsel Provided per year | 30 | 70 | 70 |

JEFFERSON PARISH, LOUISIANA

GOVERNMENT AND ETHICS COMPLIANCE

BUDGET #: 10010-0018

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-----------------|-------------------|-------------|------------------|------------------|---------------|-------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | N/A | N/A | N/A | | N/A | | N/A | |
| Operating Expenses | \$ 3,702 | \$ 200,000 | \$ - | \$ 25,105 | \$ 25,105 | -87.4% | \$ 200,000 | 696.7% |
| TOTAL EXPENDITURES | <u>\$ 3,702</u> | <u>\$ 200,000</u> | <u>\$ -</u> | <u>\$ 25,105</u> | <u>\$ 25,105</u> | <u>-87.4%</u> | <u>\$ 200,000</u> | <u>696.7%</u> |

BUDGET HIGHLIGHTS:

The 2023 budget remained consistent the 2022 Adopted and increased as compared to the 2022 Amended budget. There were no auctions held in 2021 or 2022 which reason for the increase as compared to the 2022 Amended budget.

The 2023 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

| | 2021 | 2022 | 2023 |
|-------------------------------------|------------|------------|-----------|
| | Actual | Estimated | Estimated |
| Notices sent to delinquent property | | | |
| Owners | No auction | No auction | 200 |
| Redemptions prior to Auction | No auction | No auction | 50 |
| Properties Sold | No auction | No auction | 150 |

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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------|----------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 201 | 201 | 201 | | 201 | | 201 | |
| Personnel Services | \$ 11,016,846 | \$ 12,583,354 | \$ 9,270,167 | \$ 3,313,187 | \$ 12,583,354 | 0.0% | \$ 13,417,737 | 6.6% |
| Operating Expenses | 1,072,968 | 1,281,846 | 865,559 | 465,478 | 1,331,037 | 3.8% | 1,341,479 | 0.8% |
| TOTAL EXPENDITURES | <u>\$ 12,089,815</u> | <u>\$ 13,865,200</u> | <u>\$ 10,135,726</u> | <u>\$ 3,778,665</u> | <u>\$ 13,914,391</u> | 0.4% | <u>\$ 14,759,216</u> | 6.1% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 6.4% above the 2022 Adopted budget and increased 6.1% above the 2022 Amended budget. The increase is primarily due to slightly higher increase in personnel cost above the budgeted merit increase.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|-------------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Criminal Cases Received | 10,944 | 12,348 | 14,600 |
| Cases Accepted | 8,303 | 6,771 | 11,120 |
| Trials | 64 | 71 | 87 |

JEFFERSON PARISH, LOUISIANA

DISTRICT ATTORNEY

BUDGET # : 10010-0020

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|---------------------------------------|---------------------------|---------------------------|---------------------------|
| ELECTED: | | | |
| District Attorney | 1 | 1 | 1 |
| APPOINTED: | | | |
| Assistant District Attorney | 70 | 70 | 70 |
| UNCLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Account Officer | 1 | 1 | 1 |
| Administrative Aide | 7 | 7 | 7 |
| Administrative Assistant | 14 | 14 | 14 |
| Administrative Assistant to DA | 1 | 1 | 1 |
| Administrative Information Specialist | 1 | 1 | 1 |
| Administrative Specialist | 16 | 16 | 16 |
| Case Manager | 5 | 5 | 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 | 34 | 34 | 34 |
| Juvenile Diversion Counselor | 6 | 6 | 5 |
| Pre Trial Division - Counselor | 3 | 3 | 3 |
| Program Supervisor | 3 | 3 | 5 |
| Public Information Officer | 1 | 1 | 1 |
| Purchasing Technician | 1 | 1 | 1 |
| Operations Manager | 1 | 1 | 1 |
| Secretary | 24 | 24 | 25 |
| Substance Abuse Counselor | 3 | 3 | 2 |
| Technology & Asset Admin | 1 | 1 | 1 |
| Victim/Witness Asst. Director | 1 | 1 | 1 |
| Victim Assistant Coordinator | 1 | 1 | 1 |
| TOTAL FULL TIME | 199 | 199 | 199 |
| PART TIME: | | | |
| Legal Aide | 1 | 1 | 1 |
| Assistant District Attorney | 1 | 1 | 1 |
| TOTAL PART TIME | 2 | 2 | 2 |
| TOTAL POSITIONS | <u>201</u> | <u>201</u> | <u>201</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | 47 | 47 | 47 | | 47 | | 47 | |
| Personnel Services | \$ 4,192,758 | \$ 4,826,643 | \$ 3,380,317 | \$ 1,444,593 | \$ 4,824,910 | 0.0% | \$ 4,829,714 | 0.1% |
| Operating Expenses | 479,929 | 647,229 | 535,929 | 138,751 | 674,680 | 4.2% | 715,008 | 6.0% |
| Capital Outlay | 9,750 | 800 | 5,916 | 653 | 6,569 | 721.1% | 22,892 | 248.5% |
| TOTAL EXPENDITURES | <u>\$ 4,682,437</u> | <u>\$ 5,474,672</u> | <u>\$ 3,922,162</u> | <u>\$ 1,583,997</u> | <u>\$ 5,506,159</u> | 0.6% | <u>\$ 5,567,614</u> | 1.1% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 1.7% above the 2022 Adopted budget and increased 1.1% above the 2022 Amended budget. The increase is primarily due to an increase in capital outlay for replacement computers and an increase in prorated costs for internal service functions and self-insurance funding.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|-------------------------|----------------|-------------------|-------------------|
| Cases filed: | | | |
| Litigation | 73 | 75 | 70 |
| Property Expropriations | - | 2 | - |

JEFFERSON PARISH, LOUISIANA

LAW DEPARTMENT

BUDGET #: 10010-0021

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|--|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Parish Attorney | 1 | 1 | 1 |
| Assistant Parish Attorneys | 4 | 4 | 6 |
| Deputy Parish Attorney | 2 | 2 | 2 |
| Executive Assistant to Parish Attorney | 1 | 1 | 1 |
| Administrative Law Clerk | 1 | 1 | 0 |
| Legal Secretary | 6 | 6 | 7 |
| Paralegal | 13 | 13 | 13 |
| Senior Parish Attorneys | 17 | 17 | 15 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Typist Clerk | <u>2</u> | <u>2</u> | <u>2</u> |
| TOTAL FULL TIME | 47 | 47 | 47 |
| TOTAL POSITIONS | <u>47</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 62 | 63 | 63 | | 63 | | 63 | |
| Personnel Services | \$ 5,162,322 | \$ 5,615,721 | \$ 4,285,801 | \$ 1,329,920 | \$ 5,615,721 | 0.0% | \$ 5,934,679 | 5.7% |
| Operating Expenses | 1,005,146 | 1,526,898 | 927,072 | 642,538 | 1,569,610 | 2.8% | 2,090,629 | 33.2% |
| Capital Outlay | 191,142 | 191,570 | 116,044 | 92,986 | 209,030 | 9.1% | 256,450 | 22.7% |
| Other Financing Uses | 151,000 | \$ - | - | - | - | | - | |
| TOTAL EXPENDITURES | <u>\$ 6,509,611</u> | <u>\$ 7,334,189</u> | <u>\$ 5,328,917</u> | <u>\$ 2,065,444</u> | <u>\$ 7,394,361</u> | 0.8% | <u>8,281,758</u> | 12.0% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 12.9% above the 2022 Adopted budget and increased 12.0% above the 2022 Amended budget.

Increases in operating supplies, professional services, equipment rental, off-site storage, online subscription services and supplemental insurance policies. Capital Outlay also increased due to the replacement of jury box chairs and in the deliberation room, replacement computers, UPS battery backups, wireless access points and video equipment.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|----------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Criminal cases filed | 6,884 | 5,974 | 6,200 |
| Civil cases filed | 10,435 | 12,500 | 11,500 |
| Jury Trials/Days | 48/116 | 120/240 | 120/240 |

JEFFERSON PARISH, LOUISIANA

DISTRICT COURTS

BUDGET # : 10010-0022

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|---------------------------------|---------------------------|---------------------------|---------------------------|
| UNCLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 3 | 3 | 2 |
| Asst. Judicial Administrator II | 1 | 1 | 1 |
| Chief Judicial Administrator | 1 | 1 | 1 |
| Chief Court Reporter | 0 | 0 | 1 |
| Computer System Specialist | 0 | 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>63</u> | <u>63</u> |
| TOTAL POSITIONS | <u>62</u> | <u>63</u> | <u>63</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 of 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | 35 | 35 | 35 | | 36 | | 36 | |
| Personnel Services | \$ 2,580,621 | \$ 3,016,808 | \$ 2,044,471 | \$ 932,337 | \$ 2,976,808 | -1.3% | \$ 3,156,204 | 6.0% |
| Operating Expenses | 379,355 | 391,364 | 291,135 | 101,320 | 392,455 | 0.3% | 308,896 | -21.3% |
| Capital Outlay | 8,385 | 8,000 | 11,965 | 6,991 | 18,956 | 137.0% | 8,000 | -57.8% |
| TOTAL EXPENDITURES | <u>\$ 2,968,360</u> | <u>\$ 3,416,172</u> | <u>\$ 2,347,571</u> | <u>\$ 1,040,648</u> | <u>\$ 3,388,219</u> | -0.8% | <u>\$ 3,473,100</u> | 2.5% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 1.7% above the 2022 Adopted budget and increased 2.5% above the 2022 Amended budget. The increase is primarily due an increase in personnel costs associated with adding in-house security personnel which is partially off-set by a reduction the use of outside security services and the elimination of two vacant positions.

Capital Outlay includes funding for office chairs and replacement computer.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|----------------------|--------------|--------------|--------------|
| | Actual | Estimated | Estimated |
| Tickets Entered | 28,741 | 31,362 | 32,302 |
| Fines Collected | \$ 2,824,366 | \$ 2,924,032 | \$ 3,011,752 |
| Defendants processed | 3,600 | 3,074 | 3,166 |

JEFFERSON PARISH, LOUISIANA

FIRST PARISH COURT

BUDGET #: 10010-0023

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|------------------------------------|---------------------------|---------------------------|---------------------------|
| ELECTED: | | | |
| Judges | 2 | 2 | 2 |
| UNCLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Specialist | 1 | 1 | 1 |
| Asst. Judicial Administrator | 2 | 2 | 2 |
| Bailiff | 2 | 5 | 5 |
| Bailiff Training Coordinator | 1 | 1 | 1 |
| Chief Judicial Admin-Parish Courts | 1 | 1 | 1 |
| Chief Judicial Clerk | 1 | 1 | 1 |
| Court Reporter | 3 | 2 | 2 |
| Custodial Worker | 1 | 1 | 1 |
| Judge's Administrator Asst | 4 | 4 | 4 |
| Judicial Clerk | 15 | 14 | 14 |
| MIS Administrator | 1 | 1 | 1 |
| Traffic Hearing Officer | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL TIME | 35 | 36 | 36 |
| TOTAL POSITIONS | <u>35</u> | <u>36</u> | <u>36</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ 2022 Amended | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | 33 | 33 | 33 | | 33 | | 33 | |
| Personnel Services | \$ 2,312,017 | \$ 2,642,572 | \$ 1,857,153 | \$ 765,819 | \$ 2,622,972 | -0.7% | \$ 2,752,793 | 4.9% |
| Operating Expenses | 513,271 | 602,239 | 378,601 | 227,137 | 605,738 | 0.6% | 620,182 | 2.4% |
| Capital Outlay | 1,529 | 30,000 | 3,808 | 30,014 | 33,822 | 12.7% | 15,000 | -55.7% |
| TOTAL EXPENDITURES | <u>\$ 2,826,817</u> | <u>\$ 3,274,811</u> | <u>\$ 2,239,562</u> | <u>\$ 1,022,970</u> | <u>\$ 3,262,532</u> | -0.4% | <u>\$ 3,387,975</u> | 3.8% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 3.5% above the 2022 Adopted budget and increased 3.8% above the 2022 Amended budget. The increase primarily due to payout of accrued leave for an anticipated retirement.

Capital Outlay includes funding for law library books.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|-----------------|--------------|--------------|--------------|
| | Actual | Estimated | Estimated |
| Tickets filed | 12,272 | 11,480 | 11,480 |
| Fines collected | \$ 2,608,389 | \$ 2,726,242 | \$ 2,700,000 |

JEFFERSON PARISH, LOUISIANA

SECOND PARISH COURT

BUDGET #: 10010-0024

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|-------------------------------|---------------------------|---------------------------|---------------------------|
| ELECTED: | | | |
| Judges | 2 | 2 | 2 |
| UNCLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Asst. Judicial Admin. | 1 | 1 | 1 |
| Chief Judicial Administrator | 1 | 1 | 1 |
| Chief Judicial Clerk | 3 | 3 | 3 |
| Community Service Coordinator | 1 | 1 | 0 |
| Court Attorney | 1 | 1 | 2 |
| Court Reporter | 3 | 3 | 3 |
| Custodial Worker | 1 | 1 | 1 |
| Deputy Judicial Administrator | 1 | 1 | 1 |
| Judge's Administrative Asst | 3 | 3 | 3 |
| Judicial Clerk | 15 | 15 | 15 |
| 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 44 | 44 | 44 | | 44 | | 44 | |
| Personnel Services | \$ 3,319,273 | \$ 3,716,125 | \$ 2,789,421 | \$ 926,704 | \$ 3,716,125 | 0.0% | \$ 3,914,381 | 5.3% |
| Operating Expenses | 383,840 | 464,780 | 344,482 | 120,298 | 464,780 | 0.0% | 478,274 | 2.9% |
| TOTAL EXPENDITURES | <u>\$ 3,703,113</u> | <u>\$ 4,180,905</u> | <u>\$ 3,133,903</u> | <u>\$ 1,047,002</u> | <u>\$ 4,180,905</u> | 0.0% | <u>\$ 4,392,655</u> | 5.1% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 5.1% above the 2022 Adopted budget and 2022 Amended budget. The increase is primarily due to the 5% merit increase and an increase in prorated costs for internal service functions and self-insurance funding.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|-------------------------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Cases Filed: | 2,878 | 2,901 | 2,973 |
| Charges Filed: | 2,122 | 2,119 | 2,163 |
| Children listed in filed petitions: | 1,934 | 2,248 | 2,297 |

JEFFERSON PARISH, LOUISIANA

JUVENILE COURT

BUDGET #: 10010-0025

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|-------------------------------|---------------------------|---------------------------|---------------------------|
| UNCLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Accounting Clerk | 3 | 3 | 3 |
| Accounting Director | 1 | 1 | 1 |
| Administrative Assistant | 4 | 4 | 4 |
| Case Manager | 5 | 6 | 6 |
| Chief Judicial Adinistrator | 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 |
| Deputy Judicial Administrator | 2 | 2 | 2 |
| Facilities Manager | 1 | 0 | 0 |
| 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 | 6 | 6 | 6 |
| Law Clerk | 3 | 3 | 3 |
| Operations Manager | 1 | 1 | 1 |
| Public Info Specialist | 1 | 1 | 1 |
| TOTAL FULL TIME | 44 | 44 | 44 |
| TOTAL POSITIONS | <u>44</u> | <u>44</u> | <u>44</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------------------|-------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | 8 | 8 | 8 | | 8 | | 8 | |
| Personnel Services | \$ 247,386 | \$ 251,616 | \$ 192,222 | \$ 59,394 | \$ 251,616 | 0.0% | \$ 252,140 | 0.2% |
| Operating Expenses | 41,404 | 51,109 | 34,870 | 16,239 | 51,109 | 0.0% | 57,110 | 11.7% |
| TOTAL EXPENDITURES | <u>\$ 288,790</u> | <u>\$ 302,725</u> | <u>\$ 227,092</u> | <u>\$ 75,633</u> | <u>\$ 302,725</u> | 0.0% | <u>\$ 309,250</u> | 2.2% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 2.2% above the 2022 Adopted budget and 2022 Amended budget. The increase is primarily due to an increase in prorated costs for internal service functions and self-insurance funding.

JEFFERSON PARISH, LOUISIANA

JUSTICE OF THE PEACE

BUDGET # : 10010-0027

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------------------|-------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | 8 | 8 | 8 | | 8 | | 8 | |
| Personnel Services | \$ 230,006 | \$ 241,439 | \$ 171,160 | \$ 70,279 | \$ 241,439 | 0.0% | \$ 242,748 | 0.5% |
| Operating Expenses | 13,816 | 22,286 | 11,480 | 10,806 | 22,286 | 0.0% | 22,962 | 3.0% |
| TOTAL EXPENDITURES | <u>\$ 243,822</u> | <u>\$ 263,725</u> | <u>\$ 182,640</u> | <u>\$ 81,085</u> | <u>\$ 263,725</u> | 0.0% | <u>\$ 265,710</u> | 0.8% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 0.8% above the 2022 Adopted budget and 2022 Amended budget. The increase is primarily due to an increase in prorated costs for internal service functions and self-insurance funding.

JEFFERSON PARISH, LOUISIANA

CONSTABLES

BUDGET #: 10010-0028

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | N/A | N/A | N/A | | N/A | | N/A | |
| Operating Expenses | \$ 2,071,427 | \$ 2,241,019 | \$ 1,509,279 | \$ 1,057,628 | \$ 2,566,907 | 14.5% | \$ 2,600,300 | 1.3% |
| TOTAL EXPENDITURES | <u>\$ 2,071,427</u> | <u>\$ 2,241,019</u> | <u>\$ 1,509,279</u> | <u>\$ 1,057,628</u> | <u>\$ 2,566,907</u> | 14.5% | <u>\$ 2,600,300</u> | 1.3% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 16.0% above the 2022 Adopted budget and 1.3% above the 2022 Amended budget. The increase compared to the 2022 adopted budget is largely due to an increase in interpreting services and forensic evaluation services for the court systems.

The 2023 Budget includes:

| | Amended 2022 | Adopted 2023 |
|-------------------------------|-----------------|-----------------|
| Jurors & Witnesses | \$400,001 | \$460,000 |
| Interpreting Services | 463,218 | 430,000 |
| Forensic Evaluations | 200,000 | 250,000 |
| Court Appeals | 115,000 | 115,000 |
| Miscellaneous Judicial Costs | 229,018 | 260,300 |
| Clerk of Court Administration | 782,669 | 700,000 |
| Clerk and Sheriff Attendance | 377,001 | 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------------------|-------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| | | Budget | Actual | for 2022 | Budget | | Budget | |
| Positions | 2 | 2 | 2 | | 2 | | 2 | |
| Personnel Services | \$ 262,214 | \$ 287,483 | \$ 207,393 | \$ 80,090 | \$ 287,483 | 0.0% | \$ 290,114 | 0.9% |
| Operating Expenses | 4,065 | 5,236 | 3,918 | 1,318 | 5,236 | 0.0% | 6,439 | 23.0% |
| TOTAL EXPENDITURES | <u>\$ 266,279</u> | <u>\$ 292,719</u> | <u>\$ 211,311</u> | <u>\$ 81,408</u> | <u>\$ 292,719</u> | 0.0% | <u>\$ 296,553</u> | 1.3% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 1.3% above the 2022 Adopted budget and 2022 Amended budget. The increase is primarily due to an increase in prorated costs for internal service functions and self-insurance funding.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|--------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Bail set | 2772 | 3000 | 3000 |
| Prisoners released | 236 | 300 | 300 |

JEFFERSON PARISH, LOUISIANA

PRE TRIAL RELEASE OF PRISONERS

BUDGET # : 10010-0030

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 24 | 24 | 24 | | 24 | | 24 | |
| Personnel Services | \$ 3,085,256 | \$ 3,306,967 | \$ 2,393,831 | \$ 913,136 | \$ 3,306,967 | 0.0% | \$ 3,379,855 | 2.2% |
| Operating Expenses | 211,534 | 260,470 | 157,171 | 105,456 | 262,627 | 0.8% | 316,533 | 20.5% |
| Capital Outlay | 12,163 | 10,000 | 869 | 11,966 | 12,835 | 28.4% | 12,835 | 0.0% |
| TOTAL EXPENDITURES | <u>\$ 3,308,953</u> | <u>\$ 3,577,437</u> | <u>\$ 2,551,871</u> | <u>\$ 1,030,558</u> | <u>\$ 3,582,429</u> | 0.1% | <u>\$ 3,709,223</u> | 3.5% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 3.7% above the 2022 Adopted budget and 3.5% above the 2022 Amended budget. The increase is primarily due to an increase in prorated costs for internal service functions and self-insurance funding.

Capital Outlay includes replacement of computers and various furniture.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|-----------------------------------|-----------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Press Releases | 309 | 300 | 300 |
| Billboards/Shows on JPTV | 150 | 150 | 150 |
| Social Media: | | | |
| Post all Platforms | | | |
| Post Reach | | | |
| Facebook, number of people | 2,400,000 | 3,000,000 | 3,000,000 |
| Instagram, number of accounts | 100,000 | 150,000 | 150,000 |
| Twitter, number of impressions | 3,600,000 | 4,000,000 | 4,000,000 |
| Engagement | | | |
| Facebook, overall | 27,432 | 40,000 | 45,000 |
| Instagram, number of followers | 9,495 | 10,000 | 15,000 |
| Twitter, number of profile visits | 441,286 | 500,000 | 50,000 |

JEFFERSON PARISH, LOUISIANA

PARISH PRESIDENT

BUDGET # : 10010-0040

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|--------------------------------------|---------------------------|---------------------------|---------------------------|
| ELECTED: | | | |
| Parish President | 1 | 1 | 1 |
| APPOINTED: | | | |
| Chief Administrative Assistant | 6 | 6 | 6 |
| Chief Operating Officer | 1 | 1 | 1 |
| Deputy Chief Operating Officer | 1 | 1 | 1 |
| Public Information Officer | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 1 | 1 | 1 |
| Assistant to Chief Operating Officer | 1 | 1 | 1 |
| Deputy Public Information Officer | 1 | 1 | 1 |
| Executive Assistant | 4 | 4 | 4 |
| Information Specialist | 2 | 3 | 3 |
| Public Information Officer Aide | 1 | 0 | 0 |
| Secretary | <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
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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-----------|------------|----------|------------|------------|---------------|------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ | Adopted | 2023 Adopted/ |
| | Actual | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | N/A | N/A | N/A | | N/A | | N/A | |
| Operating Expenses | \$ 83,275 | \$ 152,000 | \$ 9,032 | \$ 142,968 | \$ 152,000 | 0.0% | \$ 152,000 | 0.0% |
| TOTAL EXPENDITURES | \$ 83,275 | \$ 152,000 | \$ 9,032 | \$ 142,968 | \$ 152,000 | 0.0% | \$ 152,000 | 0.0% |

BUDGET HIGHLIGHTS:

The 2023 budget remain consistent with the 2022 Adopted budget and the 2022 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|------------------------|----------------|-------------------|-------------------|
| Elections Held | 4 | 4 | 4 |
| Parish items on ballot | 7 | 2 | 2 |
| Cost of elections | \$ 353,022 | \$ 431,487 | \$ 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 17 | 17 | 17 | | 17 | | 17 | |
| Personnel Services | \$ 542,257 | \$ 572,848 | \$ 436,896 | \$ 135,952 | \$ 572,848 | 0.0% | \$ 594,742 | 3.8% |
| Operating Expenses | 103,175 | 131,855 | 97,259 | 43,347 | 140,606 | 6.6% | 151,841 | 8.0% |
| Capital Outlay | 26,824 | 15,000 | 2,127 | 7,726 | 9,853 | -34.3% | 49,000 | 397.3% |
| TOTAL EXPENDITURES | <u>\$ 672,256</u> | <u>\$ 719,703</u> | <u>\$ 536,282</u> | <u>\$ 187,025</u> | <u>\$ 723,307</u> | 0.5% | <u>\$ 795,583</u> | 10.0% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 10.5% above the 2022 Adopted budget and increased 10% above the 2022 Amended budget. The increase is primarily due to an increase in prorated costs for internal service functions and self-insurance funding and capital outlay.

Capital outlay includes office improvements, replacement furniture, computer equipment and to replace a vehicle.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|---|---------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Elections Held | 4 | 4 | 4 |
| Registered Voters | 280,490 | 283,955 | 295,000 |
| Operational Expense (Per Voter Per Year) | \$ 2.31 | \$ 2.45 | \$ 2.60 |

JEFFERSON PARISH, LOUISIANA

REGISTRAR OF VOTERS

BUDGET #: 10010-0051

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|--------------------------------|---------------------------|---------------------------|---------------------------|
| UNCLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| State Employees: | | | |
| Administrative Coordinator | 11 | 11 | 11 |
| Administrative Program Manager | 2 | 2 | 2 |
| Assistant Deputy Registrar | 1 | 1 | 1 |
| Chief Deputy Registrar | 1 | 1 | 1 |
| Confidential Assistant | 1 | 1 | 1 |
| Registrar of Voters | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL STATE AND UNCLASSIFIED | 17 | 17 | 17 |
| 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, Budget, Public Safety and Grants Administration, 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|---------------------------|---------------------|---------------------|-------------------|-------------------|---------------------|-------------------------------|---------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ 2022 Amended | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | 5 | 5 | 5 | | 5 | | 5 | |
| Personnel Services | \$ 638,133 | \$ 668,889 | \$ 497,155 | \$ 171,734 | \$ 668,889 | 0.0% | \$ 683,241 | 2.1% |
| Operating Expenses | 414,266 | 486,790 | 309,384 | 177,649 | 487,033 | 0.0% | 529,712 | 8.8% |
| Capital Outlay | 462 | - | 1,071 | - | 1,071 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 1,052,861 | \$ 1,155,679 | \$ 807,610 | \$ 349,383 | \$ 1,156,993 | 0.1% | \$ 1,212,953 | 4.8% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 5.0% above the 2022 Adopted budget and increased 4.8% above the 2022 Amended budget. The increase is primarily due to an increase in prorated costs for internal service functions and self-insurance funding.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|--|-------------------|-------------------|-------------------|
| | Actual | Estimated | 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 uninvested funds | <\$1,000 annually | <\$1,000 annually | <\$1,000 annually |

JEFFERSON PARISH, LOUISIANA

FINANCE DIRECTOR

BUDGET # : 10010-0060

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|-----------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Accountant-Central Finance Office | 2 | 2 | 2 |
| Assistant Finance Director | 1 | 1 | 1 |
| Executive Assistant | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL TIME | 5 | 5 | 5 |
| TOTAL POSITIONS | <u>5</u> | <u>5</u> | <u>5</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 payments
- ☐ Preparation and distribution of payments to vendors
- ☐ Maintaining Chart of Accounts
- ☐ Coordination of accounting activities with other departments and divisions through technical assistance and financial reporting
- ☐ Timely preparation and issuance of the Annual Comprehensive Financial Report (ACFR), Schedule of Federal Awards (SEFA), and Popular Report
- ☐ Preparation of analytical financial reports
- ☐ Reconciling bank statements
- ☐ Addressing financial reporting and accounting requirements related to the sale of East Jefferson General Hospital, and the West Jefferson Hospital lease
- ☐ Assist with monitoring and reporting for grant funds including but not limited to Headstart, Community Development Block Grant (CDBG), HUD Grants, Federal Transit Authority (FTA), Coronavirus Aide, Relief, and Economic Security (CARES) Act Funds, and American Rescue Plan Act (ARPA) funds

Goals include:

- ☐ Issue Annual Comprehensive Financial Report, Annual Popular Report and Schedule of Federal Award
- ☐ Successfully implement newly applicable accounting standards, such as GASB 87 for leases
- ☐ Continually identify areas of improvement in reporting and financial management
- ☐ Assist with monitoring and reporting funds received through the American Rescue Plan Act

DEPARTMENTAL SUMMARY:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|--------------|--------------|--------------|------------|--------------|---------------|--------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 21 | 21 | 21 | | 22 | | 21 | |
| Personnel Services | \$ 1,468,468 | \$ 1,821,602 | \$ 1,215,534 | \$ 606,068 | \$ 1,821,602 | 0.0% | \$ 1,643,049 | -9.8% |
| Operating Expenses | 312,505 | 371,659 | 241,674 | 135,147 | 376,821 | 1.4% | 459,372 | 21.9% |
| TOTAL EXPENDITURES | \$ 1,780,973 | \$ 2,193,261 | \$ 1,457,208 | \$ 741,215 | \$ 2,198,423 | 0.2% | \$ 2,102,421 | -4.4% |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 4.1% below the 2022 Adopted budget and decreased 4.4% below the 2021 Amended budget. The decrease is primarily due to the retirement of a long-term employee which was partially offset by increases in prorations and professional services for an intern program with the University of New Orleans.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|-----------------------------------|----------------|----------------|----------------|
| | Actual | Estimated | Estimated |
| Account Payable | | | |
| Number Invoices Processed | 76,955 | 84,816 | 77,000 |
| Amount of Invoices Processed | \$ 616,269,625 | \$ 705,639,480 | \$ 715,000,000 |
| Number of Payments Issued | 29,328 | 34,844 | 30,000 |
| Payroll | | | |
| Number of Payroll Payments Issued | 86,823 | 84,919 | 85,000 |
| Amount of Payroll Payments Issued | \$ 126,800,792 | \$ 124,083,792 | \$ 127,185,887 |
| Number of Employees on Payroll | 3,750 | 3,750 | 3,800 |
| General Accounting | | | |
| Number of Journal Entries Posted | 13,048 | 13,274 | 13,300 |
| Number of Budget Entries Posted | 372 | 427 | 410 |
| Number of Assets Tagged | 1,303 | 1,300 | 1,300 |
| Purchase Orders Approved | 13,143 | 13,431 | 13,400 |

JEFFERSON PARISH, LOUISIANA

ACCOUNTING AND PAYROLL

BUDGET #: 10010-0061

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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 | 0 |
| Administrative Assistant | 1 | 1 | 1 |
| Assistant Accounting Director | 0 | 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 | 22 | 21 |
| TOTAL POSITIONS | <u>21</u> | <u>22</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 a 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 adopted 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 with EIS and the Finance Cluster to evaluate processes and efforts to work towards upgrading the Financial Management System.

DEPARTMENTAL SUMMARY:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 4 | 4 | 4 | | 4 | | 4 | |
| Personnel Services | \$ 324,999 | \$ 446,708 | \$ 337,734 | \$ 108,974 | \$ 446,708 | 0.0% | \$ 497,724 | 11.4% |
| Operating Expenses | 50,793 | 118,402 | 40,893 | 77,529 | 118,422 | 0.0% | 61,551 | -48.0% |
| Capital Outlay | 1,968 | 720 | - | 720 | 720 | 0.0% | - | -100.0% |
| TOTAL EXPENDITURES | <u>\$ 377,760</u> | <u>\$ 565,830</u> | <u>\$ 378,627</u> | <u>\$ 187,223</u> | <u>\$ 565,850</u> | 0.0% | <u>\$ 559,275</u> | -1.2% |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 1.2% below the 2022 Adopted budget and the 2022 Amended budget.

The increase in personnel services is as a result of changes in employee elected health insurance coverage and accrued leave for an anticipated retirement. The decrease in operating expenditures is due to a reduction in PC Software for the capital project module and the digital budget book that will not reoccur in 2023.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|--|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Consecutive year's receiving GFOA's Budget Award | 28 | 29 | 30 |
| Budget Books Printed | 76 | 78 | 78 |
| Budget Amendments Legislation Prepared | 36 | 40 | 40 |

JEFFERSON PARISH, LOUISIANA

BUDGET DIRECTOR

BUDGET # : 10010-0062

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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 equitably, and in compliance with laws, regulations, contract and grant requirements, and Parish policies and procedures. (Ordinance No. 25549-04/04/2021)

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 and 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|---------------|-------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 1 | 1 | 1 | | 1 | | 1 | |
| Personnel Services | \$ 155,902 | \$ 164,498 | \$ 124,219 | \$ 40,279 | \$ 164,498 | 0.0% | \$ 172,007 | 4.6% |
| Operating Expenses | 6,995 | 9,052 | 6,704 | 2,388 | 9,092 | 0.4% | 11,288 | 24.2% |
| Capital Outlay | - | 1,400 | 1,360 | - | 1,360 | -2.9% | - | -100.0% |
| TOTAL EXPENDITURES | <u>\$ 162,897</u> | <u>\$ 174,950</u> | <u>\$ 132,283</u> | <u>\$ 42,667</u> | <u>\$ 174,950</u> | 0.0% | <u>\$ 183,295</u> | 4.8% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 4.8% above the 2022 Adopted budget and 2022 Amended budget. The increase is primarily due to an increase in prorated costs for internal service functions and self-insurance funding.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|----------------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Required Annual Reports | 2 | 2 | 2 |
| Engagements Completed | 6 | 5 | 5 |
| Recommendations Accepted | 96 | 90 | 90 |
| Follow Up Audits Completed | 1 | 2 | 1 |
| Training Hours per Year | 41 | 40 | 40 |

JEFFERSON PARISH, LOUISIANA

INTERNAL AUDIT

BUDGET # : 10010-0063

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|--------------|--------------|------------|------------|--------------|---------------|--------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 14 | 15 | 15 | | 15 | | 15 | |
| Personnel Services | \$ 966,505 | \$ 1,107,438 | \$ 775,478 | \$ 331,960 | \$ 1,107,438 | 0.0% | \$ 1,161,335 | 4.9% |
| Operating Expenses | 115,015 | 128,935 | 103,113 | 30,853 | 133,966 | 3.9% | 146,008 | 9.0% |
| Capital Outlay | - | 1,000 | - | 1,000 | 1,000 | 0.0% | 1,000 | 0.0% |
| TOTAL EXPENDITURES | \$ 1,081,520 | \$ 1,237,373 | \$ 878,591 | \$ 363,813 | \$ 1,242,404 | 0.4% | \$ 1,308,343 | 5.3% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 5.7% above the 2022 Adopted budget and 5.3% above the 2022 Amended budget. An increase in personnel costs as a result of filling the Buyer III position. The increase in operating costs are due to prorations as well as an increase in training opportunities for personnel.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|---------------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Bids Processed | 3,793 | 4,000 | 4,000 |
| Purchase Orders Generated | 33,245 | 32,400 | 34,000 |
| RFP's Processed | 14 | 22 | 15 |
| GAB Items Reviewed | 375 | 455 | 400 |
| SOQ's Processed | 26 | 50 | 40 |

JEFFERSON PARISH, LOUISIANA

PURCHASING

BUDGET #: 10010-0064

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Assistant Director | 1 | 1 | 1 |
| Buyer | 10 | 11 | 11 |
| Purchasing Coordinator | 1 | 1 | 1 |
| Typist Clerk | 1 | 1 | 1 |
| TOTAL FULL TIME | 14 | 15 | 15 |
| TOTAL POSITIONS | <u>14</u> | <u>15</u> | <u>15</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | 54 | 54 | 54 | | 54 | | 53 | |
| Personnel Services | \$ 3,005,895 | \$ 3,579,607 | \$ 2,173,705 | \$ 1,374,515 | \$ 3,548,220 | -0.9% | \$ 3,598,813 | 1.4% |
| Operating Expenses | 4,190,712 | 4,378,282 | 3,358,121 | 1,269,348 | 4,627,469 | 5.7% | 5,454,565 | 17.9% |
| Capital Outlay | 82,383 | 65,719 | 34,903 | 55,624 | 90,527 | 37.7% | 109,642 | 21.1% |
| TOTAL EXPENDITURES | \$ 7,278,990 | \$ 8,023,608 | \$ 5,566,729 | \$ 2,699,487 | \$ 8,266,216 | 3.0% | \$ 9,163,020 | 10.8% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 14.2% above the 2022 Adopted budget and increased 10.8% above the 2022 Amended budget. The increase is due to anticipated increases in fuel and utility costs for buildings managed, janitorial services, various repairs to buildings and structures and capital outlay.

This budget includes capital outlay for machinery and equipment, computers and video equipment.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|--|----------------|-------------------|-------------------|
| Completed Work Orders | 543 | 332 | 382 |
| Upgrade HVAC Systems | 5 | 20 | 27 |
| Annual Safety & Preventative Proactive/Reactive Building Inspections | 26 | 26 | 26 |
| Annual Testing-HVAC, Buildings, Plumbing, & Life Safety Systems | 486 | 489 | 566 |

JEFFERSON PARISH, LOUISIANA

GENERAL SERVICES

BUDGET #: 10010-0065

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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 | 1 | 1 | 2 |
| 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 | 0 |
| Laborer | 10 | 10 | 11 |
| 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 | 3 | 3 | 3 |
| Stationary Engineer | 9 | 9 | 8 |
| Tradeshelper | 4 | 4 | 3 |
| Typist Clerk | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL TIME | 54 | 54 | 53 |
| TOTAL POSITIONS | <u>54</u> | <u>54</u> | <u>53</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------------------|---------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| | | Budget | Actual | for 2022 | Budget | | Budget | |
| Positions | 21 | 21 | 21 | | 21 | | 21 | |
| Personnel Services | \$ 1,516,982 | \$ 1,788,616 | \$ 1,311,328 | \$ 477,288 | \$ 1,788,616 | 0.0% | \$ 1,905,266 | 6.5% |
| Operating Expenses | 141,508 | 166,684 | 116,488 | 44,327 | 160,815 | -3.5% | 190,237 | 18.3% |
| Capital Outlay | - | - | 2,983 | 3,199 | 6,182 | | - | -100.0% |
| TOTAL EXPENDITURES | <u>\$ 1,658,490</u> | <u>\$ 1,955,300</u> | <u>\$ 1,430,799</u> | <u>\$ 524,814</u> | <u>\$ 1,955,613</u> | 0.0% | <u>\$ 2,095,503</u> | 7.2% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 7.2% above the 2022 Adopted budget and 2022 Amended budget. The increase is primarily due to payout of accrued leave for three anticipated retirements and an increase in prorated costs for internal service functions and self-insurance funding.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|------------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Applications received | 5,232 | 5,000 | 8,000 |
| Appointments processed | 633 | 750 | 800 |
| Persons examined | 594 | 800 | 900 |

JEFFERSON PARISH, LOUISIANA

PERSONNEL

BUDGET #: 10010-0066

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|--------------------------------|---------------------------|---------------------------|---------------------------|
| CLASSIFIED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Mgmt Specialist | 1 | 1 | 1 |
| Assistant Director | 1 | 1 | 1 |
| Executive Assistant | 1 | 1 | 1 |
| Personnel Assistant | 3 | 3 | 3 |
| 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.
- ☐ Coordinate 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|---------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------|---------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 19 | 19 | 19 | | 19 | | 19 | |
| Personnel Services | \$ 1,282,464 | \$ 1,555,344 | \$ 1,091,907 | \$ 463,391 | \$ 1,555,298 | 0.0% | \$ 1,574,285 | 1.2% |
| Operating Expenses | 186,009 | 205,075 | 143,657 | 60,595 | 204,252 | -0.4% | 233,465 | 14.3% |
| Capital Outlay | 6,703 | 5,500 | 11,254 | - | 11,254 | 104.6% | 1,119 | -90.1% |
| TOTAL EXPENDITURES | \$ 1,475,177 | \$ 1,765,919 | \$ 1,246,818 | \$ 523,986 | \$ 1,770,804 | 0.3% | \$ 1,808,869 | 2.1% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 2.4% above the 2022 Adopted budget and increased 2.1% above the 2022 Amended budget. The increase is primarily due an increase in prorated costs for internal service functions and self-insurance funding.

Capital outlay includes funds for the purchase of a laptop.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|-------------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Employee Relations | 59 | 40 | 60 |
| Training | 116 | 125 | 141 |
| Benefits Administration | 2,710 | 3,083 | 3,200 |
| Substance Use Program | 1,499 | 917 | 1,500 |
| Safety Program | 75 | 80 | 100 |

JEFFERSON PARISH, LOUISIANA

HUMAN RESOURCE MANAGEMENT

BUDGET #: 10010-0067

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|---------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 1 | 2 | 2 |
| 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 | 2 | 2 | 2 |
| Safety Officer | 2 | 2 | 2 |
| Safety Program Manager | 1 | 1 | 1 |
| Training Specialist | 2 | 2 | 2 |
| Typist Clerk | <u>2</u> | <u>1</u> | <u>1</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 adopted 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 or substantially complete five studies, including an update to signage regulations and the industrial zoning districts.

DEPARTMENTAL SUMMARY:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|--------------|--------------|--------------|------------|--------------|---------------|--------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 24 | 24 | 24 | | 24 | | 25 | |
| Personnel Services | \$ 1,495,489 | \$ 1,823,905 | \$ 1,236,556 | \$ 572,349 | \$ 1,808,905 | -0.8% | \$ 1,921,972 | 6.3% |
| Operating Expenses | 193,935 | 312,525 | 211,222 | 198,997 | 410,219 | 31.3% | 292,900 | -28.6% |
| Capital Outlay | 5,685 | - | 17,702 | 127 | 17,829 | | 4,950 | -72.2% |
| TOTAL EXPENDITURES | \$ 1,695,109 | \$ 2,136,430 | \$ 1,465,480 | \$ 771,473 | \$ 2,236,953 | 4.7% | \$ 2,219,822 | -0.8% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 3.9% above the 2022 Adopted budget and decreased 0.8% below the 2022 Amended budget. The increase is primarily due to a new Planner position and an increase in prorated costs for internal service functions and self-insurance funding.

Capital outlay includes funds for filing cabinets, office and computer equipment.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|----------------------------|-----------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Cases processed annually | 285 | 315 | 346 |
| Studies completed annually | 14 | 8 | 10 |
| Zoning Determinations | 144 | 110 | 120 |
| Landscape Inspections | 119 | 125 | 137 |
| SPU Renewals | 16 | 44 | 16 |
| Nom-LURTC cases completed | 783 | 770 | 847 |
| Zoning Clearances | 665 | 1,380 | 1,410 |
| Fees Collected | \$135,162 | \$126,522 | \$250,000 |

JEFFERSON PARISH, LOUISIANA

PLANNING

BUDGET #: 10010-0068

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 0 | 0 | 1 |
| Assistant Planning Director | 1 | 1 | 1 |
| Executive Assistant | 1 | 1 | 1 |
| Landscape Architect | 1 | 1 | 1 |
| Parish Planner | 16 | 16 | 17 |
| Typist Clerk | <u>4</u> | <u>4</u> | <u>3</u> |
| TOTAL FULL TIME | 24 | 24 | 25 |
| TOTAL POSITIONS | <u>24</u> | <u>24</u> | <u>25</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|-------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| | | Budget | Actual | for 2022 | Budget | | Budget | |
| Positions | 2 | 2 | 2 | | 2 | | 2 | |
| Personnel Services | \$ 255,986 | \$ 294,137 | \$ 207,162 | \$ 86,975 | \$ 294,137 | 0.0% | \$ 291,217 | -1.0% |
| Operating Expenses | 41,909 | 71,975 | 50,727 | 22,296 | 73,023 | 1.5% | 73,842 | 1.1% |
| TOTAL EXPENDITURES | <u>\$ 297,895</u> | <u>\$ 366,112</u> | <u>\$ 257,889</u> | <u>\$ 109,271</u> | <u>\$ 367,160</u> | 0.3% | <u>\$ 365,059</u> | -0.6% |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 0.3% below the 2022 Adopted budget and decreased 0.6% below the 2022 Amended budget.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Public Meetings | 24 | 24 | 24 |
| General Meetings | 24 | 24 | 24 |

JEFFERSON PARISH, LOUISIANA

PLANNING ADVISORY BOARD

BUDGET # : 10010-0069

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 6 | 6 | 6 | | 6 | | 6 | |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 455,818 | \$ 491,707 | \$ 376,853 | \$ 114,854 | \$ 491,707 | 0.0% | \$ 524,510 | 6.7% |
| Operating Expenses | 25,941 | 29,456 | 24,202 | 5,723 | 29,925 | 1.6% | 38,278 | 27.9% |
| Capital Outlay | 523 | - | 1,160 | - | 1,160 | | 1,300 | 12.1% |
| TOTAL EXPENDITURES | <u>\$ 482,282</u> | <u>\$ 521,163</u> | <u>\$ 402,215</u> | <u>\$ 120,577</u> | <u>\$ 522,792</u> | 0.3% | <u>\$ 564,088</u> | 7.9% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 8.2% above the 2022 Adopted budget and increased 7.9% above 2022 Amended budget. The increase in personnel costs are as a result of reclassifying a Typist Clerk II position to a Typist Clerk III and operating costs increased primarily due to prorations for internal service functions and self-insurance funding.

Capital outlay includes funding for a replacement computer.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Claims processed | 443 | 400 | 421 |
| Claims pending | 362 | 341 | 352 |

JEFFERSON PARISH, LOUISIANA

RISK MANAGEMENT

BUDGET # : 10010-0070

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------------------|-------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| | | Budget | Actual | for 2022 | Budget | | Budget | |
| Positions | 2 | 2 | 2 | | 2 | | 2 | |
| Personnel Services | \$ 97,085 | \$ 101,467 | \$ 74,972 | \$ 26,495 | \$ 101,467 | 0.0% | \$ 106,762 | 5.2% |
| Operating Expenses | 38,533 | 60,714 | 23,468 | 43,832 | 67,300 | 10.8% | 57,214 | -15.0% |
| Capital Outlay | 18 | 20,294 | - | 20,294 | 20,294 | 0.0% | 31,086 | 53.2% |
| TOTAL EXPENDITURES | <u>\$ 135,635</u> | <u>\$ 182,475</u> | <u>\$ 98,440</u> | <u>\$ 90,621</u> | <u>\$ 189,061</u> | 3.6% | <u>\$ 195,062</u> | 3.2% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 6.9% above the 2022 Adopted budget and increased 3.2% above the 2022 Amended budget. The increase is largely due to capital outlay.

Capital outlay includes replacement an envelope printer, laminator and replacement computers.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|---|---------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Business Card Parish wide | 26,360 | 30,000 | 33,000 |
| Department Envelopes | 112,500 | 70,000 | 77,000 |
| Department Letterhead | 47,800 | 20,000 | 22,000 |
| Printing Services for Council Office | 7,800 | 25,000 | 22,000 |

JEFFERSON PARISH, LOUISIANA

CENTRAL PRINTING

BUDGET #: 10010-0079

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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 were charged here. The activity has been moved to Accounting, Finance and Non-Departmental.

DEPARTMENTAL SUMMARY:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-----------------|-------------|-------------|-------------|-------------|-------------------------------|-------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | N/A | N/A | N/A | | N/A | | N/A | |
| Operating Expenses | 9,602 | - | - | - | - | | - | |
| TOTAL EXPENDITURES | <u>\$ 9,602</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | <u>\$ -</u> | |

BUDGET HIGHLIGHTS:

The expenditures related to this department were reclassified to Accounting (Department 0061), Finance (Department 0060), and Non-Departmental (Department 0850).

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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------------------|-------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| | 2 | 2 | 2 | | 2 | | 2 | |
| Positions | | | | | | | | |
| Personnel Services | \$ 144,313 | \$ 143,749 | \$ 84,237 | \$ 59,512 | \$ 143,749 | 0.0% | \$ 199,305 | 38.6% |
| Operating Expenses | 54,599 | 53,868 | 32,600 | 22,246 | 54,846 | 1.8% | 88,433 | 61.2% |
| Capital Outlay | - | 10,065 | - | 11,011 | 11,011 | 9.4% | - | -100.0% |
| TOTAL EXPENDITURES | <u>\$ 198,912</u> | <u>\$ 207,682</u> | <u>\$ 116,837</u> | <u>\$ 92,769</u> | <u>\$ 209,606</u> | 0.9% | <u>\$ 287,738</u> | 37.3% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 38.5% above the 2022 Adopted budget and 37.3% above the 2022 Amended budget. The increase is due to accrued leave for an anticipated retirement and replacement of concrete panels at the facility.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|----------------------------|------------|------------|------------|
| | Actual | Estimated | Estimated |
| Number of On-Line Auctions | 1 | 2 | 3 |
| Net Sales | \$ 223,000 | \$ 475,000 | \$ 525,000 |

JEFFERSON PARISH, LOUISIANA

SURPLUS PROPERTY

BUDGET # : 10010-0081

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------|-------------|-------------|-------------|-------------------------------|-------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | N/A | N/A | N/A | | N/A | | N/A | |
| Operating Expenses | \$ 192,915 | - | \$ - | \$ - | \$ - | | - | |
| TOTAL EXPENDITURES | <u>\$ 192,915</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | <u>\$ -</u> | |

BUDGET HIGHLIGHTS:

The expenditures related to this department were reclassified to Non-Departmental (Department 0850).

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 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------------------|-------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| | | Budget | Actual | for 2022 | Budget | | Budget | |
| Positions | 2 | 2 | 2 | | 2 | | 2 | |
| Personnel Services | \$ 216,294 | \$ 234,666 | \$ 177,261 | \$ 57,405 | \$ 234,666 | 0.0% | \$ 241,443 | 2.9% |
| Operating Expenses | 33,140 | 34,098 | 24,895 | 8,013 | 32,908 | -3.5% | 32,626 | -0.9% |
| Capital Outlay | - | - | - | 1,310 | 1,310 | | 1,248 | -4.7% |
| TOTAL EXPENDITURES | <u>\$ 249,434</u> | <u>\$ 268,764</u> | <u>\$ 202,156</u> | <u>\$ 66,728</u> | <u>\$ 268,884</u> | 0.0% | <u>\$ 275,317</u> | 2.4% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 2.4% above the 2022 Adopted budget and 2022 Amended budget.

Capital Outlay includes the replacement of a laptop and the purchase of computer accessories.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|-------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Appeals Received | 206 | 150 | 135 |
| Appeals Approved | 184 | 130 | 112 |
| Appeals Denied | 5 | 5 | 5 |
| Appeals Withdrawn | 17 | 15 | 18 |

JEFFERSON PARISH, LOUISIANA

BOARD OF ZONING ADJUSTMENTS

BUDGET # : 10010-0105

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 87 | 87 | 87 | | 87 | | 89 | |
| Personnel Services | \$ 5,220,920 | \$ 6,034,706 | \$ 3,835,409 | \$ 1,749,997 | \$ 5,585,406 | -7.4% | \$ 6,205,104 | 11.1% |
| Operating Expenses | 509,387 | 676,748 | 441,432 | 240,078 | 681,510 | 0.7% | 744,982 | 9.3% |
| Capital Outlay | 466 | 45,207 | 41,037 | 15,793 | 56,830 | 25.7% | 43,611 | -23.3% |
| TOTAL EXPENDITURES | <u>\$ 5,730,773</u> | <u>\$ 6,756,661</u> | <u>\$ 4,317,878</u> | <u>\$ 2,005,868</u> | <u>\$ 6,323,746</u> | -6.4% | <u>\$ 6,993,697</u> | 10.6% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 3.5% above the 2022 Adopted budget and increased 10.6% above the 2022 Amended budget. The increase is primarily due to accrued leave for five anticipated retirements and utility costs.

Capital outlay includes funding for replacement of office chairs and computers.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|--------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| <u>Inspections</u> | | | |
| Building | 4,849 | 4,844 | 4,500 |
| Electrical | 5,501 | 4,680 | 4,645 |
| Gas | 2,454 | 1,913 | 1,955 |
| Mechanical | 2,578 | 1,611 | 1,750 |
| Plumbing | 4,339 | 3,631 | 3,630 |

JEFFERSON PARISH, LOUISIANA

INSPECTION AND CODE ENFORCEMENT

BUDGET #: 10010-0110-021

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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 | 7 |
| Executive Assistant | 3 | 3 | 2 |
| Executive Operations Manager | 1 | 1 | 1 |
| GIS Operator | 1 | 1 | 1 |
| Mechanical Inspector | 6 | 6 | 7 |
| 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>21</u> |
| TOTAL FULL TIME | 86 | 86 | 88 |
| 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>89</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|-------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | 1 | 1 | 1 | | 1 | | 0 | |
| Personnel Services | \$ 33,231 | \$ 36,296 | \$ 26,890 | \$ 9,406 | \$ 36,296 | 0.0% | \$ - | -100.0% |
| Operating Expenses | 165,455 | 287,264 | 423,999 | 534,173 | 958,172 | 233.6% | - | -100.0% |
| TOTAL EXPENDITURES | \$ 198,686 | \$ 323,560 | \$ 450,889 | \$ 543,579 | \$ 994,468 | 207.4% | \$ - | -100.0% |

BUDGET HIGHLIGHTS:

The expenditures related to this department were reclassified to Property Maintenance, Zoning and Quality of Life (Department 0112).

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|---|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| <u>Inspections</u> | | | |
| Includes 1st, re-inspects, and follow ups | 420 | 400 | 375 |
| Total Number of Inspections | 1190 | 700 | 650 |
| Demolished | 8 | 10 | 10 |
| Secured | 2 | 2 | 2 |
| Pools | 1 | 2 | 2 |
| Complaints Received | 830 | 800 | 750 |
| Scheduled Hearings | 187 | 150 | 100 |

JEFFERSON PARISH, LOUISIANA

ADMINISTRATIVE ADJUDICATION

BUDGET # : 10010-0110-024

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|---------------------|---------------------------|---------------------------|---------------------------|
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Typist Clerk | <u>1</u> | <u>1</u> | <u>0</u> |
| TOTAL FULL TIME | 1 | 1 | 0 |
| TOTAL POSITIONS | <u>1</u> | <u>1</u> | <u>0</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|---------------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ 2022 Amended | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | N/A | N/A | N/A | | N/A | | N/A | |
| Operating Expenses | \$ 71,167 | \$ 84,887 | \$ 58,095 | \$ 25,553 | \$ 83,648 | -1.5% | \$ 89,689 | 7.2% |
| Capital Outlay | - | 14,073 | - | 15,481 | 15,481 | 10.0% | 1,200 | -92.2% |
| TOTAL EXPENDITURES | \$ 71,167 | \$ 98,960 | \$ 58,095 | \$ 41,034 | \$ 99,129 | 0.2% | \$ 90,889 | -8.3% |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 8.2% below the 2022 Adopted budget and decreased 8.3% below the 2022 Amended budget. The decrease is primarily due to capital outlay not reoccurring in 2023.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|---------------------------|----------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Cases Adjudicated | 1,621 | 2,765 | 2,800 |
| Cost Per Adjudicated Case | \$ 43.90 | \$ 35.85 | \$ 32.46 |

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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 47 | 47 | 47 | | 47 | | 48 | |
| Personnel Services | \$ 2,292,963 | \$ 2,796,114 | \$ 1,822,410 | \$ 813,704 | \$ 2,636,114 | -5.7% | \$ 2,958,277 | 12.2% |
| Operating Expenses | 1,003,263 | 1,516,628 | 899,517 | 642,136 | 1,541,653 | 1.7% | 2,084,402 | 35.2% |
| Capital Outlay | - | 43,352 | 5,723 | 82,871 | 88,594 | 104.4% | 107,709 | 21.6% |
| TOTAL EXPENDITURES | <u>\$ 3,296,226</u> | <u>\$ 4,356,094</u> | <u>\$ 2,727,650</u> | <u>\$ 1,538,711</u> | <u>\$ 4,266,361</u> | -2.1% | <u>\$ 5,150,388</u> | 20.7% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 18.2% above the 2022 Adopted budget and 20.7% above the 2022 Amended budget. The increase is primarily due to the Administrative Adjudication section in Code Enforcement being reclassified under Property Maintenance Zoning and Quality of Life. Increases in prorated costs for internal service functions, self-insurance funding and an increase in Demolitions are anticipated.

Capital outlay includes funding to replace two vehicles and computer equipment.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|-----------------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| PMZ/QOL Violations issued | 2,921 | 3,634 | 2,876 |
| Violations Cleared by owner | 2,775 | 2,670 | 2,510 |
| Repeat Offender Visits | 4,959 | 6,905 | 6,526 |
| Cut by owner | 2,714 | 4,129 | 3,862 |
| Sent to Contractor | 682 | 672 | 628 |
| Cleaned/Cut by owner | 265 | 144 | 176 |
| Junk Vehicles tagged | 3,097 | 3,404 | 2,767 |
| Violations Cleared by owner | 2,779 | 2,123 | 2,233 |

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

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|--|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| Blight Eradication and Community Liaison | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 2 | 2 | 2 |
| Computer Network Specialist | 1 | 1 | 1 |
| Data Entry Operator | 1 | 1 | 0 |
| Executive Assistant | 1 | 1 | 1 |
| Management Analyst | 1 | 1 | 1 |
| Property Maintenance Zoning Inspector | 25 | 25 | 25 |
| Property Maint Zoning Enforcement Mgr. | 1 | 1 | 1 |
| Typist Clerk | 12 | 12 | 14 |
| Weed Control Supervisor | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL TIME | 47 | 47 | 48 |
| TOTAL POSITIONS | <u>47</u> | <u>47</u> | <u>48</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|-------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 4 | 4 | 4 | | 4 | | 4 | |
| Personnel Services | \$ 349,963 | \$ 373,801 | \$ 280,666 | \$ 93,135 | \$ 373,801 | 0.0% | \$ 398,464 | 6.6% |
| Operating Expenses | 29,106 | 35,575 | 22,857 | 12,816 | 35,673 | 0.3% | 50,448 | 41.4% |
| Other Financing Uses | - | 47,000 | - | 47,000 | 47,000 | 0.0% | 47,000 | 0.0% |
| TOTAL EXPENDITURES | <u>\$ 379,069</u> | <u>\$ 456,376</u> | <u>\$ 303,523</u> | <u>\$ 152,951</u> | <u>\$ 456,474</u> | 0.0% | <u>\$ 495,912</u> | 8.6% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 8.7% above the 2022 Adopted budget and increased 8.6% above the 2022 Amended budget. The increase is primarily due to an increase in prorated costs for internal service functions and self-insurance funding.

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

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|-------------------------|------------|------------|-----------|
| | Actual | Estimated | Estimated |
| Input | | | |
| Committee Memberships | 4 | 4 | 4 |
| Outcome | | | |
| Outside funding secured | \$ 395,999 | \$ 410,999 | \$ 39,999 |

JEFFERSON PARISH, LOUISIANA

COMMUNITY JUSTICE AGENCY

BUDGET #: 10010-0119

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|--------------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 1 | 1 | 1 |
| Administrative Management Specialist | <u>2</u> | <u>2</u> | <u>2</u> |
| TOTAL FULL TIME | 4 | 4 | 4 |
| TOTAL POSITIONS | <u>4</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|----------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | 6 | 6 | 6 | | 6 | | 6 | |
| Personnel Services | \$ 403,537 | \$ 481,647 | \$ 313,108 | \$ 168,539 | \$ 481,647 | 0.0% | \$ 488,427 | 1.4% |
| Operating Expenses | 8,028,155 | 8,374,215 | 6,738,561 | 1,997,488 | 8,736,049 | 4.3% | 9,532,010 | 9.1% |
| Capital Outlay | 18,059 | - | 2,032 | 952 | 2,984 | | 99,700 | 3241.2% |
| TOTAL EXPENDITURES | \$ 8,449,751 | \$ 8,855,862 | \$ 7,053,701 | \$ 2,166,979 | \$ 9,220,680 | 4.1% | \$ 10,120,137 | 9.8% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 14.3% above the 2022 Adopted budget and increased 9.8% above the 2022 Amended budget. The increase is due to an increase in contracted prisoner medical care services and utilities.

Capital Outlay includes the replacement of kitchen equipment which is necessary to feed an average inmate population of 1,050 three times a day.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|---------------------------------|--------------|--------------|---------------|
| | Actual | Estimated | Estimated |
| Efficiency | | | |
| Average cost per inmate per day | \$ 22.05 | \$ 24.06 | \$ 27.71 |
| Number of Inmates | 1,050 | 1,050 | 1,050 |
| Input | | | |
| Operating Expenditures | \$ 8,449,751 | \$ 9,220,680 | \$ 10,120,137 |

JEFFERSON PARISH, LOUISIANA

CORRECTIONAL CENTER - OPERATIONS

BUDGET # : 10010-0120-026

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|---------------------|---------------------------|---------------------------|---------------------------|
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Plumber | 1 | 1 | 1 |
| Stationary Engineer | 4 | 4 | 5 |
| Trades Helper | <u>1</u> | <u>1</u> | <u>0</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|--------------|--------------|------------|------------|--------------|---------------|--------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | N/A | N/A | N/A | | N/A | | N/A | |
| Personnel Services | \$ 812,907 | \$ 831,376 | \$ 600,423 | \$ 230,953 | \$ 831,376 | 0.0% | \$ 856,317 | 3.0% |
| Operating Expenses | 234,239 | 252,451 | 153,507 | 99,279 | 252,786 | 0.1% | 257,880 | 2.0% |
| Capital Outlay | - | - | 12,322 | (12,322) | - | | 10,660 | |
| TOTAL EXPENDITURES | \$ 1,047,146 | \$ 1,083,827 | \$ 766,252 | \$ 317,910 | \$ 1,084,162 | 0.0% | \$ 1,124,857 | 3.8% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 3.8% above the 2022 Adopted budget and the 2022 Amended budget. The increase is due to Capital Outlay.

Capital Outlay includes the replacement of ten computers.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|-------------------------------|------------|------------|------------|
| | Actual | Estimated | Estimated |
| Input | | | |
| Number of offenders accepted | 614 | 646 | 659 |
| Revenues Collected | \$ 396,053 | \$ 256,278 | \$ 256,278 |
| Outcome | | | |
| Cost per HIP enrollee per day | \$ 11.89 | \$ 21.40 | \$ 18.31 |

JEFFERSON PARISH, LOUISIANA
FIRE SERVICES

BUDGET # : 10010-0130
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The Fire Services department consists of three divisions, Administration, the Fire Training Facility and Hazardous Materials.

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.

The Hazardous Materials division responds to all hazardous material related incidents.

DEPARTMENTAL SUMMARY:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| | | Budget | Actual | for 2022 | Budget | | Budget | |
| Positions | 8 | 8 | 8 | | 8 | | 8 | |
| Personnel Services | \$ 1,013,595 | \$ 1,088,134 | \$ 772,338 | \$ 317,406 | \$ 1,089,744 | 0.1% | \$ 1,112,095 | 2.1% |
| Operating Expenses | 265,307 | 415,451 | 183,687 | 262,864 | 446,551 | 7.5% | 468,781 | 5.0% |
| Capital Outlay | 2,068 | 362,500 | 3,937 | 844,003 | 847,940 | 133.9% | 362,500 | -57.2% |
| Other Financing Uses | - | - | 325,000 | - | 325,000 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 1,280,969 | \$ 1,866,085 | \$ 1,284,962 | \$ 1,424,273 | \$ 2,709,235 | 45.2% | \$ 1,943,376 | -28.3% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 4.1% above the 2022 Adopted budget and decreased 28.3% below the 2022 Amended budget. The decrease is due to the one-time purchase of fire equipment not reoccurring in 2023.

Capital outlay includes the replacement of a pickup truck, a driver simulator and replacement computers.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|--------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Scheduled Training | 315 | 300 | 300 |
| Classes | 336 | 300 | 300 |
| Hours | 20,872 | 14,000 | 14,000 |
| Personnel | 4,290 | 4,720 | 4,700 |

JEFFERSON PARISH, LOUISIANA

FIRE SERVICES

BUDGET #: 10010-0130

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Asst. | 2 | 2 | 2 |
| Assistant Fire Director | 1 | 1 | 1 |
| Fire Training Center Admin | 1 | 1 | 1 |
| Fire Training Officer | 0 | 1 | 1 |
| Hazard Mat Risk Asst Coord. | 1 | 1 | 1 |
| Hazmat Risk Coordinator | 1 | 1 | 1 |
| Maintenance Repairman | 1 | 0 | 0 |
| TOTAL FULL TIME | 8 | 8 | 8 |
| TOTAL POSITIONS | <u>8</u> | <u>8</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|----------------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | 10 | 10 | 10 | | 12 | | 12 | |
| Personnel Services | \$ 1,132,102 | \$ 1,181,988 | \$ 674,303 | \$ 508,185 | \$ 1,182,488 | 0.0% | \$ 1,391,612 | 17.7% |
| Operating Expenses | 3,111,526 | 1,439,970 | 3,086,179 | 867,924 | 3,954,103 | 174.6% | 1,958,680 | -50.5% |
| Capital Outlay | 396,186 | 112,508 | 25,870 | 96,948 | 122,818 | 9.2% | 275,700 | 124.5% |
| Other Financing Uses | 790 | - | - | - | - | | - | |
| TOTAL EXPENDITURES | \$ 4,640,604 | \$ 2,734,466 | \$ 3,786,352 | \$ 1,473,057 | \$ 5,259,409 | 92.3% | \$ 3,625,992 | -31.1% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 32.6% above the 2022 Adopted budget and decreased 31.1% below the 2022 Amended budget. The increase is due to the addition of two Emergency Management Coordinators, fuel and utility costs. Additional increases in disaster events funding, travel and training opportunities for staff members and capital outlay.

Capital outlay includes funding for a replacement vehicle, generator exhaust system upgrade, automated chiller system and weather stations.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|-----------------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Events/Disaster Coordinated | 33 | 16 | 18 |
| Drills/Exercises Completed | 1 | 8 | 10 |
| Training Sessions Conducted | 22 | 14 | 16 |

JEFFERSON PARISH, LOUISIANA

EMERGENCY MANAGEMENT

BUDGET # : 10010-0140

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 1 | 1 | 1 |
| Assistant Director | 1 | 1 | 1 |
| Emergency Management Coord | 5 | 7 | 8 |
| EMS Program Compliance Spec | 1 | 1 | 1 |
| Executive Assistant | 1 | 1 | 0 |
| TOTAL FULL TIME | 10 | 12 | 12 |
| TOTAL POSITIONS | <u>10</u> | <u>12</u> | <u>12</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 resources 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|------------|------------|------------|-----------|------------|-------------------------------|------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| | | Budget | Actual | for 2022 | Budget | | Budget | |
| Positions | 2 | 2 | 2 | | 3 | | 3 | |
| Personnel Services | \$ 180,213 | 213,506 | \$ 177,730 | \$ 65,961 | \$ 243,691 | 14.1% | 297,101 | 21.9% |
| Operating Expenses | 2,032 | 8,304 | 70,178 | 4,126 | 74,304 | 794.8% | 14,635 | -80.3% |
| Capital Outlay | - | 1,800 | - | 800 | 800 | -55.6% | 1,500 | 87.5% |
| TOTAL EXPENDITURES | \$ 182,245 | \$ 223,610 | \$ 247,908 | \$ 70,887 | \$ 318,795 | 42.6% | \$ 313,236 | -1.7% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 40.1% above the 2022 Adopted budget and decreased 1.7% below the 2022 Amended budget. The increase in personnel services is due to the addition of an Administrative Management Specialist position.

Capital Outlay includes computer equipment for new employee.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|---|---------------|----------------|---------------|
| | Actual | Estimated | Estimated |
| Grant Applications Submitted (Non-FEMA) | 6 | 5 | 7 |
| Grant Applications Amounts (Non-FEMA) | \$ 19,184,694 | \$ 408,530,363 | N/A |
| FEMA PA Applications | \$ 20,293,899 | \$ 82,267,137 | \$ 73,732,863 |
| FEMA PA Grants Project Obligated | 21 | 19 | 67 |
| FEMA PA Funds Obligated | \$ 1,299,143 | \$ 74,040,424 | \$ 66,359,576 |

JEFFERSON PARISH, LOUISIANA

PUBLIC SAFETY GRANTS AND ADMINISTRATION

BUDGET # : 10010-0150

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|--------------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Management Specialist | <u>1</u> | <u>2</u> | <u>2</u> |
| TOTAL FULL TIME | 2 | 3 | 3 |
| TOTAL POSITIONS | <u>2</u> | <u>3</u> | <u>3</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 75 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-------------------|-------------|-------------|-------------|-------------|---------------|-------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | - | - | - | | - | | - | |
| Personnel Services | \$ 96,398 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Operating Expenses | 6,474 | - | - | - | - | | - | |
| TOTAL EXPENDITURES | <u>\$ 102,872</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | <u>\$ -</u> | |

BUDGET HIGHLIGHTS:

The expenditures related to this department were reclassified to Non-Departmental (Department 0850).

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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|-----------|-----------|-----------|-----------|-----------|---------------|-----------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ | Adopted | 2023 Adopted/ |
| | | Budget | Actual | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Positions | N/A | N/A | N/A | | N/A | | N/A | |
| Operating Expenses | \$ 84,519 | \$ 86,484 | \$ 80,079 | \$ 6,405 | \$ 86,484 | 0.0% | \$ 89,406 | 3.4% |
| TOTAL EXPENDITURES | \$ 84,519 | \$ 86,484 | \$ 80,079 | \$ 6,405 | \$ 86,484 | 0.0% | \$ 89,406 | 3.4% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 3.4% above the 2022 Adopted and the 2022 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|------------------------|--------------|---------------|---------------|
| | Actual | Estimated | Estimated |
| Who we reach: | | | |
| Youth | 2,164 | 4,147 | 4,900 |
| Adults | 56,542 | 75,106 | 95,075 |
| Expanding our efforts: | | | |
| Volunteers | 181 | 206 | 255 |
| Volunteer Hours | 4,000 | 5,725 | 6,875 |
| Value of Volunteer | | | |
| Hours @ \$23.56 | \$ 94,240.00 | \$ 134,881.00 | \$ 161,975.00 |

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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|--------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ 2022 Amended | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | N/A | N/A | N/A | | N/A | | N/A | |
| Operating Expenses | \$ 72,858 | \$ 74,878 | \$ 61,013 | \$ 13,865 | \$ 74,878 | 0.0% | \$ 73,167 | -2.3% |
| TOTAL EXPENDITURES | <u>\$ 72,858</u> | <u>\$ 74,878</u> | <u>\$ 61,013</u> | <u>\$ 13,865</u> | <u>\$ 74,878</u> | 0.0% | <u>\$ 73,167</u> | -2.3% |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 2.3% below the 2022 Adopted budget and 2022 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|------------------------------------|----------------|-------------------|-------------------|
| Veteran's visit and phone calls | 25,110 | 26,000 | 26,000 |
| Funds brought into Parish | \$ 93,616,000 | \$ 95,000,000 | \$ 95,000,000 |

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 17 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|---------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------------------|---------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ 2022 Adopted | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | 22 | 21 | 21 | | 21 | | 20 | |
| Personnel Services | \$ 889,752 | \$ 1,114,745 | \$ 776,795 | \$ 338,250 | \$ 1,115,045 | 0.0% | \$ 1,101,939 | -1.2% |
| Operating Expenses | 564,116 | 757,245 | 519,205 | 247,614 | 766,819 | 1.3% | 785,592 | 2.4% |
| Capital Outlay | - | - | - | 30,000 | 30,000 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 1,453,868 | \$ 1,871,990 | \$ 1,296,000 | \$ 615,864 | \$ 1,911,864 | 2.1% | \$ 1,887,531 | -1.3% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 0.8% above the 2022 Adopted budget and decreased 1.3% below the 2022 Amended budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|---------------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| LIHEAP Clients Served | 25,162 | 11,582 | 11,582 |
| Summer Youth Employment | 568 | 378 | 380 |
| RSVP Community Volunteers | 335 | 345 | 345 |

JEFFERSON PARISH, LOUISIANA

JEFFERSON COMMUNITY ACTION PROGRAMS

BUDGET # : 10010-0330

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Bus Driver | 1 | 0 | 0 |
| Community Center Counselors | 8 | 8 | 8 |
| Community Center Supervisors | 5 | 5 | 5 |
| Custodians | 3 | 3 | 3 |
| Housing Counselors | 1 | 1 | 0 |
| Typist Clerks | <u>3</u> | <u>3</u> | <u>3</u> |
| TOTAL FULL TIME | 22 | 21 | 20 |
| TOTAL POSITIONS | <u>22</u> | <u>21</u> | <u>20</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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|---------------------------|-------------------|---------------------|-------------------|-------------------|---------------------|-------------------------------|---------------------|-------------------------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Adopted/ 2022 Amended | Adopted | 2023 Adopted/ 2022 Amended |
| Positions | 7 | 7 | 7 | | 6 | | 6 | |
| Personnel Services | \$ 510,462 | \$ 559,196 | \$ 415,685 | \$ 143,511 | \$ 559,196 | 0.0% | \$ 569,730 | 1.9% |
| Operating Expenses | 43,000 | 630,843 | 520,183 | 110,955 | 631,138 | 0.0% | 735,925 | 16.6% |
| Capital Outlay | - | - | 1,312 | 1 | 1,313 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 553,462 | \$ 1,190,039 | \$ 937,180 | \$ 254,467 | \$ 1,191,647 | 0.1% | \$ 1,305,655 | 9.6% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 9.7% above the 2022 Adopted budget and increased 9.6% above the 2022 Amended budget. The increase is primarily due to costs associated with EMS services during Carnival parades and increased costs for barricade rentals and reviewing stands.

PERFORMANCE INDICATORS

| | 2021 | 2022 | 2023 |
|------------------------|--------|-----------|-----------|
| | Actual | Estimated | Estimated |
| Parade Permits | 0 | 13 | 14 |
| Special Event Permits | 195 | 275 | 300 |
| Information Calls | 16,924 | 25,000 | 27,000 |
| Departmental Contracts | 9 | 10 | 10 |

JEFFERSON PARISH, LOUISIANA

CITIZENS' AFFAIRS

BUDGET #: 10010-0410

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|--|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| Cross-Cultural Community Outreach Coor | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 1 | 1 | 1 |
| Assistant Director | 1 | 1 | 1 |
| Executive Assistant | 1 | 0 | 0 |
| Secretary | 1 | 1 | 1 |
| Typist Clerk | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL TIME | 7 | 6 | 6 |
| TOTAL POSITIONS | <u>7</u> | <u>6</u> | <u>6</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. The General Fund portion of Post-Employment Benefits are accounted for in this division. A consultant is tasked with preparing the GASB 75 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:

| | 2021 | 2022 | 2022 | Estimated | 2022 | % Chg | 2023 | % Chg |
|---------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------|----------------------|---------------|
| | Actual | Adopted | YTD | Remaining | Amended | 2022 Amended/ | Adopted | 2023 Adopted/ |
| Positions | N/A | N/A | N/A | for 2022 | Budget | 2022 Adopted | Budget | 2022 Amended |
| Personnel Services | \$ - | \$ 1,268,183 | \$ 1,158,183 | \$ 102,473 | \$ 1,260,656 | -0.59% | \$ 1,303,903 | 3.43% |
| Operating Expenses | 4,973,580 | 5,267,331 | 5,440,024 | 961,927 | 6,401,951 | 21.5% | 5,643,982 | -11.8% |
| Capital Outlay | 1,550 | - | 1,081,672 | 467,246 | 1,548,918 | | - | -100.0% |
| Other Financing Uses | 2,656,376 | 2,585,628 | 2,157,808 | 332,635 | 2,490,443 | -3.7% | 4,685,836 | 88.2% |
| TOTAL EXPENDITURES | \$ 7,631,506 | \$ 9,121,142 | \$ 9,837,687 | \$ 1,864,281 | \$ 11,701,968 | 28.3% | \$ 11,633,721 | -0.6% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 27.5% above the 2022 Adopted budget and decreased 0.6% below the 2022 Amended budget. Activity from the Public Safety division (Department 0100) and Health & Welfare (Department 0300) were consolidated to this division.

The 2023 budget includes funding for the following obligations:

| | Amended 2022 | Adopted 2023 |
|---|-----------------|-----------------|
| 1. Jefferson Convention & Visitor's Bureau | \$ 1,563,990 | \$ 1,276,004 |
| 2. Jefferson Facilities Inc. (Parking Garage Debt) | 548,325 | 544,300 |
| 3. JEDCO | 2,275,059 | 2,482,089 |
| 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 | 351,687 | - |
| 8. 24th Court Commissioners | 250,000 | 276,000 |
| 9. Jefferson Parish Corrections Center Improvements | - | 1,030,000 |
| 10. Emergency Operations Complex Improvements | - | 530,000 |
| 11. Performance Based Energy Efficiency Debt | 278,997 | 939,532 |
| 12. General Gov't Building Debt | 404,944 | 410,304 |
| 13. Head Start Grant | 1,204,815 | 1,500,000 |
| 14. Major Crimes Task Force | 140,000 | 140,000 |
| 15. Martin Luther King, Jr. Task Force | 10,000 | 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, DVDs, databases, periodicals, state documents, 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 Administration continues to track ridership on a week-by-week basis as we face a fourth Covid -19 wave. Transit is experiencing improvement in Ridership across all routes, and feel confident that ridership will continue to reflect an upward trend in 2023. Increase >14.29%
- ☐ Service Improvements - Jefferson Transit was successful in implementing the Regional Planning Commission (RPC) New Link Recommendations.
- ☐ Transit will receive the first set of Solar Bus Shelters, in the Fourth Quarter of 2022, thereby improving safety and visibility for both rider and bus operator. This change from electricity to Solar will also allow our shelter contractor to relocate a bus shelter without the prolong wait time associated with waiting on Entergy and electrician.
- ☐ Request for Proposal to update the Wilty Bus Terminal.
- ☐ Request for Proposal for Digital Kiosk for Wilty and Walkertown Bus Terminals.
- ☐ Go out to Bid for New East Bank Facility.
- ☐ Introduce New Fare Media.
- ☐ Purchase 9-40 ft buses with new fare box credit card system.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 4 | 4 | 4 | | 4 | | 4 | |
| BEGINNING FUND BALANCE | \$ 18,150,988 | \$ 15,118,558 | \$ 22,137,961 | \$ 27,075,310 | \$ 22,137,961 | 46.4% | \$ 18,791,093 | -15.1% |
| REVENUES | | | | | | | | |
| Taxes | \$ 7,358,387 | \$ 7,345,747 | \$ 7,417,333 | \$ 9 | \$ 7,417,342 | 1.0% | \$ 7,404,442 | -0.2% |
| Intergovernmental | 500,149 | 425,000 | 303,124 | 121,886 | 425,010 | 0.0% | 495,000 | 16.5% |
| Charges for Services | 1,755,075 | 2,065,000 | 1,632,677 | 432,323 | 2,065,000 | 0.0% | 2,069,000 | 0.2% |
| Interest Income | 269,006 | 340,000 | 226,505 | 113,495 | 340,000 | 0.0% | 300,000 | -11.8% |
| Miscellaneous | 800 | - | - | - | - | | - | |
| Other Financing Sources | 11,474,168 | 4,500,000 | 9,323,015 | 1,176,985 | 10,500,000 | 133.3% | 5,800,000 | -44.8% |
| TOTAL REVENUES | \$ 21,357,586 | \$ 14,675,747 | \$ 18,902,654 | \$ 1,844,698 | \$ 20,747,352 | 41.4% | \$ 16,068,442 | -22.6% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 183,830 | \$ 231,473 | \$ 164,457 | \$ 67,236 | \$ 231,693 | 0.1% | \$ 246,794 | 6.5% |
| Operating Expenses | 14,854,909 | 16,147,841 | 11,655,247 | 7,161,411 | 18,816,658 | 16.5% | 18,352,509 | -2.5% |
| Capital Outlay | 11,873 | - | 1,232 | 268 | 1,500 | | - | -100.0% |
| Other Financing Uses | 2,320,000 | 2,900,000 | 2,144,369 | 2,900,000 | 5,044,369 | 73.9% | 2,500,000 | -50.4% |
| TOTAL EXPENDITURES | \$ 17,370,612 | \$ 19,279,314 | \$ 13,965,305 | \$ 10,128,915 | \$ 24,094,220 | 25.0% | \$ 21,099,303 | -12.4% |
| ENDING FUND BALANCE | \$ 22,137,961 | \$ 10,514,991 | \$ 27,075,310 | \$ 18,791,093 | \$ 18,791,093 | 78.7% | \$ 13,760,232 | -26.8% |
| 15% Reserve | | | | | | | 2,257,592 | |
| BALANCE AFTER RESERVE | | | | | | | 11,502,641 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased by 9.4% above the 2022 Adopted budget and decreased 12.4% below the 2022 Amended budget. The decrease is primarily due to a one-time transfer to capital that will not reoccur in 2023.

The major source of revenue for the Transit Department is Property Taxes currently levied at 1.94 mills and projected to generate approximately \$7.4 million.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|----------------------|----------------|-------------------|-------------------|
| Operations Cost | 13,646,951 | 14,859,046 | 16,738,326 |
| Annual vehicle hours | 115,189 | 131,668 | 132,216 |
| Ridership | 998,033 | 1,220,266 | 1,342,293 |
| On-Time Performance | 72.79% | 85.00% | 87.00% |

JEFFERSON PARISH, LOUISIANA

TRANSIT

BUDGET #: 21670

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Account Clerk III | 1 | 1 | 1 |
| Administrative Mgmt Spec III | 1 | 1 | 1 |
| Clerk | 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 Mobility Impaired Transit System (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:

- ☐ Continue local cleanliness and disinfecting procedures to protect drivers and riders.
- ☐ Collaborate with PIO to film an informative segment on Paratransit services for JPTV and Quarterly press releases. Goal is to educate and reach the portion of Jefferson Parish constituents that are in need of Paratransit services.
- ☐ Outreach campaign for Crown Point/Lafitte, in reference to Paratransit services.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 9,766,407 | \$ 9,220,595 | \$ 10,560,573 | \$ 11,062,758 | \$ 10,560,573 | 14.5% | \$ 8,918,857 | -15.5% |
| REVENUES | | | | | | | | |
| Taxes | \$ 3,679,195 | \$ 3,673,159 | \$ 3,708,737 | \$ 770 | \$ 3,709,507 | 1.0% | \$ 3,704,007 | -0.1% |
| Charges for Services | 120,093 | 155,000 | 99,878 | 55,122 | 155,000 | 0.0% | 140,000 | -9.7% |
| Interest Income | 146,625 | 191,000 | 104,470 | 86,530 | 191,000 | 0.0% | 152,000 | -20.4% |
| Other Financing Sources | 879,449 | 800,000 | - | 800,000 | 800,000 | 0.0% | 800,000 | 0.0% |
| TOTAL REVENUES | \$ 4,825,362 | \$ 4,819,159 | \$ 3,913,085 | \$ 942,422 | \$ 4,855,507 | 0.8% | \$ 4,796,007 | -1.2% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 45,957 | \$ 62,083 | \$ 39,777 | \$ 22,306 | \$ 62,083 | 0.0% | \$ 67,426 | 8.6% |
| Operating Expenses | 3,386,401 | 4,904,434 | 2,461,147 | 2,511,803 | 4,972,950 | 1.4% | 4,132,427 | -16.9% |
| Other Financing Uses | 598,838 | 580,000 | 909,976 | 552,214 | 1,462,190 | 152.1% | 624,456 | -57.3% |
| TOTAL EXPENDITURES | \$ 4,031,196 | \$ 5,546,517 | \$ 3,410,900 | \$ 2,534,109 | \$ 6,497,223 | 17.1% | \$ 4,824,309 | -25.7% |
| ENDING FUND BALANCE | \$ 10,560,573 | \$ 8,493,237 | \$ 11,062,758 | \$ 9,471,071 | \$ 8,918,857 | 5.0% | \$ 8,890,555 | -0.3% |
| 15% Reserve | | | | | | | 514,854 | |
| BALANCE AFTER RESERVE | | | | | | | 8,375,701 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased by 13% below the 2022 Adopted budget and 25.7% below the 2022 Amended budget. The decrease is largely due to a reduction in contracted transit services.

The major source of revenue for the MITS Department is Property Taxes currently levied at .97 mills and projected to generate approximately \$3.7 million for operations.

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

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---------------------|----------------|-------------------|-------------------|
| Operations Cost | 3,289,291 | 4,200,000 | 4,000,000 |
| Ridership | 40,539 | 45,714 | 47,999 |
| On-Time Performance | 99.6% | 99.2% | 99.3% |

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

Goals:

- ☐ Reduced Detention home intakes to under 700 youth by expanding the current use of alternatives to detention (ATD) by 10%.
- ☐ Maintained current probation case load numbers below 150 by continuing to use our screening tools.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 132 | 132 | 131 | | 131 | | 131 | |
| BEGINNING FUND BALANCE | \$ 7,210,814 | \$ 4,857,357 | \$ 7,885,949 | \$ 12,620,279 | \$ 7,885,949 | 62.4% | \$ 6,552,816 | -16.9% |
| REVENUES | | | | | | | | |
| Taxes | \$ 12,254,883 | \$ 12,968,430 | \$ 13,378,815 | \$ 1,502 | \$ 13,380,317 | 3.2% | \$ 13,320,817 | -0.4% |
| Intergovernmental | 548,868 | 480,164 | 568,029 | 46,582 | 614,611 | 28.0% | 507,001 | -17.5% |
| Charges for Services | 29,281 | 30,000 | 23,426 | 6,574 | 30,000 | 0.0% | 30,000 | 0.0% |
| Fines & Forfeitures | 5,537 | 15,000 | 1,537 | 13,463 | 15,000 | 0.0% | 10,000 | -33.3% |
| Interest Income | 149,326 | 200,000 | 129,314 | 70,686 | 200,000 | 0.0% | 180,000 | -10.0% |
| Miscellaneous | 34,688 | 500 | 67 | 433 | 500 | 0.0% | 500 | 0.0% |
| TOTAL REVENUES | \$ 13,022,583 | \$ 13,694,094 | \$ 14,101,188 | \$ 139,240 | \$ 14,240,428 | 4.0% | \$ 14,048,318 | -1.3% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 8,486,030 | \$ 10,159,582 | \$ 6,639,328 | 3,601,224 | \$ 10,240,552 | 0.8% | \$ 10,220,185 | -0.2% |
| Operating Expenses | 3,389,537 | 5,076,984 | 2,687,220 | 2,488,794 | 5,176,014 | 2.0% | 5,386,794 | 4.1% |
| Capital Outlay | 196,881 | 126,755 | 40,310 | 116,685 | 156,995 | 23.9% | 71,800 | -54.3% |
| Other Financing Uses | 275,000 | - | - | - | - | | 1,200,000 | |
| TOTAL EXPENDITURES | \$ 12,347,448 | \$ 15,363,321 | \$ 9,366,858 | \$ 6,206,703 | \$ 15,573,561 | 1.4% | \$ 16,878,779 | 8.4% |
| ENDING FUND BALANCE | \$ 7,885,949 | \$ 3,188,130 | \$ 12,620,279 | \$ 6,552,816 | \$ 6,552,816 | 105.5% | \$ 3,722,355 | -43.2% |
| 15% Reserve | | | | | | | 1,810,867 | |
| BALANCE AFTER RESERVE | | | | | | | 1,911,488 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 9.9% above the 2022 Adopted budget and 8.4% above the 2022 Amended budget. The increase is primarily due to a transfer to capital for additional funds needed for the new East Bank office building and the need to replace chillers at the West Bank Juvenile Justice Complex.

The major source of revenue for the Department of Juvenile Services is Property Taxes currently levied at 3.5 mills and projected to generate approximately \$13.3 million for operations.

Capital outlay includes funding to update computers in compliance with parish policy and to purchase additional cameras for detention center.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Detention Admissions | 561 | 650 | 750 |
| Alternatives to Detention (Pre-Trial, Trackers, EMP, and GPS) | 403 | 380 | 360 |
| Probation Caseload | 104 | 115 | 140 |

JEFFERSON PARISH, LOUISIANA

DEPARTMENT OF JUVENILE SERVICES

BUDGET #: 21700

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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 Manager | 1 | 1 | 1 |
| Detention Home Supervisor | 6 | 6 | 6 |
| Emp & Trn Vocat Counselor | 1 | 1 | 1 |
| Executive Operations Manager | 1 | 1 | 1 |
| Food Services Manager | 1 | 1 | 1 |
| Institutional Housekeeper | 1 | 1 | 1 |
| Juvenile Detention Officer | 40 | 40 | 40 |
| Juvenile Eval. & Treatment Sup. | 1 | 1 | 1 |
| Juvenile Probation Officer | 40 | 40 | 40 |
| Maintenance Repairman | 3 | 3 | 3 |
| Mental Health Professional | 8 | 8 | 8 |
| Property Manager | 1 | 1 | 1 |
| Receptionist | 2 | 2 | 2 |
| Registered Nurse | 1 | 0 | 0 |
| Tradeshelper | 4 | 4 | 4 |
| Typist Clerk | 7 | 7 | 7 |
| Volunteer Services Supervisor | 1 | 1 | 1 |
| Warehouse Supervisor | 1 | 1 | 1 |
| TOTAL FULL TIME | 132 | 131 | 131 |
| TOTAL POSITIONS | <u>132</u> | <u>131</u> | <u>131</u> |

JEFFERSON PARISH, LOUISIANA

JEFFERSON PROTECTION AND ANIMAL WELFARE SERVICE DEPARTMENT

BUDGET # 21710
(HEALTH & WELFARE FUNCTION)

MISSION/FUNCTION(S):

The Jefferson Protection and Animal Welfare Service Department (JPAWS) 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. JPAWS collaborates with other local animal groups and humane care 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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|-----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| | 59 | 52 | 49 | | 49 | | 49 | |
| BEGINNING FUND BALANCE | \$ 4,931,531 | \$ 3,008,420 | \$ 4,160,461 | \$ 6,316,783 | \$ 4,160,461 | 38.3% | \$ 4,388,977 | 5.5% |
| REVENUES | | | | | | | | |
| Taxes | \$ 5,049,934 | \$ 5,453,030 | \$ 5,528,543 | \$ 184 | \$ 5,528,727 | 1.4% | \$ 5,524,927 | -0.1% |
| Intergovernmental | 149,971 | 149,557 | 347,260 | (119,521) | 227,739 | 52.3% | 149,325 | -34.4% |
| Charges For Services | 63,175 | 531,300 | 30,735 | 500,565 | 531,300 | 0.0% | 409,000 | -23.0% |
| Fines & Forfeitures | 25,004 | 18,000 | 16,071 | 1,929 | 18,000 | 0.0% | 19,500 | 8.3% |
| Interest Income | 70,116 | 119,000 | 58,685 | 60,315 | 119,000 | 0.0% | 85,000 | -28.6% |
| Miscellaneous | 57,125 | 45,046 | 46,535 | (1,489) | 45,046 | 0.0% | 45,558 | 1.1% |
| | \$ 5,415,323.46 | \$ 6,315,933 | \$ 6,027,829 | \$ 441,983 | \$ 6,469,812 | 2.4% | \$ 6,233,310 | -3.7% |
| Personnel Services | \$ 2,247,056 | \$ 2,764,358 | \$ 1,558,072 | \$ 1,056,286 | \$ 2,614,358 | -5.4% | \$ 2,676,262 | 2.4% |
| Operating Expenses | 1,872,707 | 2,312,521 | 1,363,065 | 1,209,096 | 2,572,161 | 11.2% | 2,195,214 | -14.7% |
| Capital Outlay | 16,261 | - | - | 104,407 | 104,407 | - | - | -100.0% |
| Other Financing Uses | 2,050,370 | 950,370 | 950,370 | - | 950,370 | 0.0% | 950,370 | 0.0% |
| TOTAL EXPENDITURES | \$ 6,186,394 | \$ 6,027,249 | \$ 3,871,507 | \$ 2,369,789 | \$ 6,241,296 | 3.6% | \$ 5,821,846 | -6.7% |
| ENDING FUND BALANCE | \$ 4,160,461 | \$ 3,297,104 | \$ 6,316,783 | \$ 4,388,977 | \$ 4,388,977 | 33.1% | \$ 4,800,441 | 9.4% |
| 15% Reserve | | | | | | | 620,404 | |
| BALANCE AFTER RESERVE | | | | | | | 4,180,037 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 3.4% below the 2022 Adopted budget and decreased 6.7% below the Amended budget. The decrease is largely due to a reduction in food, medical cost, insurance and no capital outlay budgeted for 2023 as well as the elimination of three vacant positions. This decrease was partially offset by increases in utilities.

The major source of revenue for the Jefferson Protection and Animal Welfare Service Department (JPAWS) is Property Taxes. The health millage is levied at 2.26 mills and is distributed between JPAWS, Health Unit, and Human Services Authority. The current distribution for JPAWS is 64% of the 2.26 mills or 1.45 mills and is projected to generate approximately \$5.5 million.

Other financing uses includes a transfer to capital projects for the East Bank Animal Shelter.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---------------------|----------------|-------------------|-------------------|
| Redemptions | 757 | 600 | 500 |
| Adoptions | 937 | 750 | 1,200 |
| Out Going Transfers | 1,889 | 1,500 | 1,500 |

JEFFERSON PARISH, LOUISIANA

JEFFERSON PROTECTION AND ANIMAL WELFARE SERVICE DEPARTMENT
BUDGET #: 21710

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|----------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Account Clerk | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 |
| Adoption Coordinator | 1 | 0 | 0 |
| Animal Care Attendant | 18 | 18 | 18 |
| Animal Care Attendant Supervisor | 2 | 2 | 2 |
| Animal Care Specialist | 4 | 4 | 4 |
| Animal Shelter Manager | 3 | 2 | 2 |
| Assistant Director | 1 | 1 | 1 |
| Building Maintenance Supervisor | 1 | 1 | 1 |
| Clerk | 5 | 5 | 5 |
| Humane Officer | 9 | 9 | 9 |
| Humane Officer-Chief | 1 | 1 | 1 |
| Typist Clerk | 3 | 3 | 3 |
| Volunteer Coordinator | <u>1</u> | <u>0</u> | <u>0</u> |
| TOTAL FULL TIME | 52 | 49 | 49 |
| TOTAL POSITIONS | <u>52</u> | <u>49</u> | <u>49</u> |

JEFFERSON PARISH, LOUISIANA
MOSQUITO CONTROL

BUDGET # 21720
(HEALTH & WELFARE FUNCTION)

MISSION/FUNCTION(S):

The Mosquito Control provides residents with comprehensive, effective and environmental sound mosquito control services to protect public health and human comfort.

The Mosquito Control function is operated through a private company contracted to provide inspections, larvicide applications, hand spraying, truck sprays, aerial sprays and where appropriate placement of mosquito fish. These services are available to all residents in unincorporated Jefferson Parish and residents in the cities of Kenner, Harahan, Gretna and Westwego.

Goals include:

- ☐ To provide a fully integrated pest management program for the control of disease vector and nuisance mosquitoes in the Parish.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 3,013,010 | \$ 3,131,113 | \$ 3,116,049 | \$ 3,291,188 | \$ 3,116,049 | -0.5% | \$ 3,419,438 | 9.7% |
| REVENUES | | | | | | | | |
| Intergovernmental | \$ 304,641 | \$ 275,000 | \$ 326,739 | \$ 74,357 | \$ 401,096 | 45.9% | \$ 280,000 | -30.2% |
| Charges For Services | 4,332,725 | 4,695,730 | 3,621,190 | 1,074,540 | 4,695,730 | 0.0% | 4,869,866 | 3.7% |
| Interest Income | 31,362 | 32,000 | 24,220 | 7,780 | 32,000 | 0.0% | 32,000 | 0.0% |
| Other Financing Sources | 8,530 | - | - | 7,821 | 7,821 | | - | -100.0% |
| TOTAL REVENUES | \$ 4,677,258 | \$ 5,002,730 | \$ 3,972,149 | \$ 1,164,498 | \$ 5,136,647 | 2.7% | \$ 5,181,866 | 0.9% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 4,574,219 | \$ 4,825,437 | \$ 3,797,010 | \$ 1,036,248 | \$ 4,833,258 | 0.2% | \$ 5,027,506 | 4.0% |
| TOTAL EXPENDITURES | \$ 4,574,219 | \$ 4,825,437 | \$ 3,797,010 | \$ 1,036,248 | \$ 4,833,258 | 0.2% | \$ 5,027,506 | 4.0% |
| ENDING FUND BALANCE | \$ 3,116,049 | \$ 3,308,406 | \$ 3,291,188 | \$ 3,419,438 | \$ 3,419,438 | 3.4% | \$ 3,573,798 | 4.5% |
| 15% Reserve | | | | | | | 686,133 | |
| BALANCE AFTER RESERVE | | | | | | | 2,887,665 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased by 4.2% above the 2022 Adopted budget and 4% above the 2022 Amended budget. This department funds a portion of the Environmental Impact Division in the Environmental Department (Fund 63860) Budget. The allocation increased 35% in 2023 or \$531,459 for staff and operations.

The major source of revenue is a monthly service charge of \$ 2.10 projected to generate \$4.8 million.

MCS, LLC will not be receiving a CPI for 2023 in either of the fixed or variable components of the contracted program.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|------------------------------------|----------------|-------------------|-------------------|
| Number inspections complete | 614 | 632 | 632 |
| Larviciding sq. ft. treated | 22,287,709 | 25,836,129 | 25,836,129 |
| Number of viral response incidents | 12 | 10 | 10 |
| Number of acres sprayed by aerial | 92,030 | 60,594 | 60,594 |
| Number of acres sprayed by truck | 570,854 | 561,416 | 561,416 |

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.

Goals:

- To provide centralized building maintenance operation, renovations, repairs, and upkeep of the life safety equipment for the East bank and West bank Health Units.
- To initiate adequate preventative maintenance schedules for the East bank and West bank 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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 1 | 1 | 1 | | 1 | | 1 | |
| BEGINNING FUND BALANCE | \$ 391,026 | \$ 561,336 | \$ 502,986 | \$ 955,642 | \$ 502,986 | -10.4% | \$ 787,329 | 56.5% |
| REVENUES | | | | | | | | |
| Taxes | \$ 789,006 | \$ 799,950 | \$ 863,832 | \$ 171 | \$ 864,003 | 8.0% | \$ 860,403 | -0.4% |
| Intergovernmental | 23,369 | 23,369 | 98,327 | 35 | 98,362 | 320.9% | 23,334 | -76.3% |
| Interest Income | 9,593 | 20,000 | 9,290 | 10,710 | 20,000 | 0.0% | 12,500 | -37.5% |
| Miscellaneous | 45,310 | 45,310 | 33,982 | 11,328 | 45,310 | 0.0% | 45,310 | 0.0% |
| TOTAL REVENUES | \$ 867,278 | \$ 888,629 | \$ 1,005,431 | \$ 22,244 | \$ 1,027,675 | 15.6% | \$ 941,547 | -8.4% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 72,052 | \$ 69,717 | \$ 56,160 | \$ 15,273 | \$ 71,433 | 2.5% | \$ 73,713 | 3.2% |
| Operating Expenses | 661,779 | 650,669 | 480,724 | 175,284 | 656,008 | 0.8% | 699,475 | 6.6% |
| Capital Outlay | 21,487 | - | - | - | - | | 1,066 | |
| Other Financing Uses | - | 15,891 | 15,891 | - | 15,891 | 0.0% | 53,512 | 236.7% |
| TOTAL EXPENDITURES | \$ 755,319 | \$ 736,277 | \$ 552,775 | \$ 190,557 | \$ 743,332 | 1.0% | \$ 827,766 | 11.4% |
| ENDING FUND BALANCE | \$ 502,986 | \$ 713,688 | \$ 955,642 | \$ 787,329 | \$ 787,329 | 10.3% | \$ 901,110 | 14.5% |
| 15% Reserve | | | | | | | 113,298 | |
| BALANCE AFTER RESERVE | | | | | | | 787,812 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 12.4% above the 2022 Adopted budget and 11.4% above the 2022 Amended budget.

The major source of revenue for the Health Unit is Property Taxes. The health millage is levied at 2.26 mills and is distributed between Jefferson Protection and Animal Welfare, Health Unit, and Human Services Authority. The current distribution for the Health Unit is 10% of the 2.26 mills or .22 mills and is projected to generate approximately \$860,000.

Other financing uses includes a transfer to debt service for the performance energy efficiency loan/purchase agreement.

General Services will utilize a portion of this millage to continue to perform predictive, preventive and reactive maintenance, and repairs to all Health Unit facilities with a goal for the facilities to be clean, safe, and up to date.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Number of medical visits | 1,481 | 3,000 | 10,000 |
| Number of inspections for retail food establishments | 6,557 | 8,067 | 9,500 |
| Number of inspections for private premise complaints | 500 | 300 | 500 |
| Number of vital records issued (Death Certificates issued only) | 0 | 0 | 500 |
| Number of inspections for jails, schools, etc. | 293 | 935 | 1,000 |
| Sewerage activities and inspections of toilets | 400 | 520 | 620 |
| Rabies control activities (hrs.) | 70 | 100 | 100 |
| Total field visits for all programs | 7,750 | 9,822 | 11,000 |

JEFFERSON PARISH, LOUISIANA
HEALTH UNIT

BUDGET #: 21730

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 520,905 | \$ 613,132 | \$ 607,934 | \$ 1,259,939 | \$ 607,934 | -0.8% | \$ 716,632 | 17.9% |
| REVENUES | | | | | | | | |
| Taxes | \$ 2,051,510 | \$ 2,133,985 | \$ 2,245,969 | \$ 193 | \$ 2,246,162 | 5.3% | \$ 2,229,662 | -0.7% |
| Intergovernmental | 60,757 | 60,757 | 60,666 | 91 | 60,757 | 0.0% | 60,666 | -0.1% |
| Interest Income | 17,182 | 32,000 | 15,200 | 16,800 | 32,000 | 0.0% | 21,000 | -34.4% |
| TOTAL REVENUES | \$ 2,129,449 | \$ 2,226,742 | \$ 2,321,835 | \$ 17,084 | \$ 2,338,919 | 5.0% | \$ 2,311,328 | -1.2% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 2,042,420 | \$ 2,230,221 | \$ 1,669,830 | \$ 560,391 | \$ 2,230,221 | 0.0% | \$ 2,231,929 | 0.1% |
| TOTAL EXPENDITURES | \$ 2,042,420 | \$ 2,230,221 | \$ 1,669,830 | \$ 560,391 | \$ 2,230,221 | 0.0% | \$ 2,231,929 | 0.1% |
| ENDING FUND BALANCE | \$ 607,934 | \$ 609,653 | \$ 1,259,939 | \$ 716,632 | \$ 716,632 | 17.5% | \$ 796,031 | 11.1% |
| 15% Reserve | | | | | | | 306,363 | |
| BALANCE AFTER RESERVE | | | | | | | 489,668 | |

BUDGET HIGHLIGHTS:

The 2023 budget remain consistent with the 2022 Adopted budget and the 2022 Amended budget. The requested \$2,165,000 is for operation of JPHSA. Operations are direct services provided to residents of Jefferson Parish under JPHSA's mission.

The major source of revenue for Human Services Authority is Property Taxes. A health millage is levied at 2.26 mills and distributed between Jefferson Protection and Animal Welfare Service Department, Health Unit, and Human Services Authority. The current distribution for Human Services Authority 26% of the 2.26 mills or .59 mills and is projected to generate approximately \$2.2 million.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|--|----------------|-------------------|-------------------|
| Mobile Crisis Services | 177 | 403 | 403 |
| Face-to face | | | |
| Phone calls | 14,395 | 15,000 | 15,000 |
| Pathway Supportive Independent Living | 16 | 17 | 17 |
| Intensive Case Management (Individuals) | 32 | 32 | 32 |
| Development Disability Family | | | |
| Resource training (Individuals) | 1,474 | 1,400 | 1,400 |
| Living Room Model Crisis | | | |
| Respite Program | 34 | 80 | 80 |
| Juvenile Competency Restoration Service | 14 | 26 | 26 |
| Crisis Stabilization & Hospital Transition | 80 | 150 | 150 |
| Interpretation Services (Calls) | 1,638 | 1,500 | 1,500 |
| Mental Health Services to Arrestees | 116 | 200 | 200 |
| Opioid Recovery Peer Supports | 176 | 200 | 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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 130,418 | \$ 158,313 | \$ 175,090 | \$ 462,480 | \$ 175,090 | 10.6% | \$ 218,708 | 24.9% |
| REVENUES | | | | | | | | |
| Taxes | \$ 518,138 | \$ 517,600 | \$ 314,412 | \$ 188 | \$ 314,600 | -39.2% | \$ 314,800 | 0.1% |
| Interest Income | 4,321 | 4,000 | 4,123 | (123) | 4,000 | 0.0% | 4,500 | 12.5% |
| Miscellaneous | - | - | 220,000 | - | 220,000 | | - | -100.0% |
| TOTAL REVENUES | \$ 522,458 | \$ 521,600 | \$ 538,535 | \$ 65 | \$ 538,600 | 3.3% | \$ 319,300 | -40.7% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 477,787 | \$ 493,204 | \$ 251,145 | \$ 243,837 | \$ 494,982 | 0.4% | \$ 464,632 | -6.1% |
| TOTAL EXPENDITURES | \$ 477,787 | \$ 493,204 | \$ 251,145 | \$ 243,837 | \$ 494,982 | 0.4% | \$ 464,632 | -6.1% |
| ENDING FUND BALANCE | \$ 175,090 | \$ 186,709 | \$ 462,480 | \$ 218,708 | \$ 218,708 | 17.1% | \$ 73,376 | -66.5% |
| 15% Reserve | | | | | | | 71,668 | |
| BALANCE AFTER RESERVE | | | | | | | 1,708 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased by 5.8% below the 2022 Adopted budget and 6.1% below the 2022 Amended budget. This decrease is due to the impact of Hurricane Ida on Grand Isle.

The main revenue source is Property Taxes currently levied at 10.92 mills and projected to generate approximately \$314,600 toward operations.

The 2023 Budget contains a monthly allotment of \$38,500 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:

- ☐ New E-Branch in Fat City and Avondale
- ☐ Expand digital offerings and training parish-wide
- ☐ Expand senior services parish-wide
- ☐ Outreach to citizens of Jefferson Parish to acquire a library card
- ☐ Refresh some furnishing at facilities as needed
- ☐ Development and implementation of the Library of Things initiative which supports the sharing economy by enabling our patrons to share items they may only need occasionally and contributes to sustainability efforts through reducing waste.
- ☐ Maintain all facilities and make necessary repairs at Grand Isle

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 235 | 235 | 235 | | 235 | | 235 | |
| BEGINNING FUND BALANCE | \$ 9,970,185 | \$ 7,790,399 | \$ 12,907,958 | \$ 19,012,777 | \$ 12,907,958 | 65.7% | \$ 8,779,379 | -32.0% |
| REVENUES | | | | | | | | |
| Taxes | \$ 22,763,780 | \$ 22,721,796 | \$ 22,942,662 | \$ 13,475 | \$ 22,956,137 | 1.0% | \$ 22,933,037 | -0.1% |
| Intergovernmental | 487,104 | 428,216 | 451,212 | 446 | 451,658 | 5.5% | 427,770 | -5.3% |
| Charges For Services | 77,734 | 93,000 | 62,083 | 30,917 | 93,000 | 0.0% | 89,000 | -4.3% |
| Fines & Forfeitures | 36,708 | 95,000 | 61,346 | 33,654 | 95,000 | 0.0% | 85,000 | -10.5% |
| Interest Income | 250,886 | 300,000 | 201,161 | 98,839 | 300,000 | 0.0% | 290,000 | -3.3% |
| Miscellaneous | 159,324 | 121,500 | 260,083 | (102,583) | 157,500 | 29.6% | 153,000 | -2.9% |
| TOTAL REVENUES | \$ 23,775,535 | \$ 23,759,512 | \$ 23,978,547 | \$ 74,748 | \$ 24,053,295 | 1.2% | \$ 23,977,807 | -0.3% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 11,524,789 | \$ 14,160,572 | \$ 9,581,527 | 4,325,770 | \$ 13,907,297 | -1.8% | \$ 14,619,492 | 5.1% |
| Operating Expenses | 5,039,251 | 8,494,205 | 4,898,575 | 4,357,978 | 9,256,553 | 9.0% | 9,751,200 | 5.3% |
| Capital Outlay | 2,276,657 | 1,764,800 | 651,125 | 1,274,398 | 1,925,523 | 9.1% | 1,792,500 | -6.9% |
| Other Financing Uses | 1,997,065 | 2,742,501 | 2,742,501 | 350,000 | 3,092,501 | 12.8% | 3,681,198 | 19.0% |
| TOTAL EXPENDITURES | \$ 20,837,762 | \$ 27,162,078 | \$ 17,873,728 | \$ 10,308,146 | \$ 28,181,874 | 3.8% | \$ 29,844,390 | 5.9% |
| ENDING FUND BALANCE | \$ 12,907,958 | \$ 4,387,833 | \$ 19,012,777 | \$ 8,779,379 | \$ 8,779,379 | 100.1% | \$ 2,912,796 | -66.8% |
| 15% Reserve | | | | | | | 2,826,105 | |
| BALANCE AFTER RESERVE | | | | | | | 86,692 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 9.9% above the 2022 Adopted budget and increased 5.9% above the 2022 Amended budget. The increase is primarily due to transfers to capital for West Bank Regional renovations and Grand Isle elevator and roof repairs.

The major source of revenue for the Library Department is Property Taxes currently levied at 6.00 mills and projected to generate approximately \$22.9 million for operations.

Capital Outlay includes funding to replace shelving, books, furniture and fixtures for various branches, security equipment wireless access points, servers, video conference equipment, computers and the replacement of one Ford Flex van.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---------------------------|----------------|-------------------|-------------------|
| Digital Content Usage | 262,705 | 280,412 | 280,412 |
| Study Room Usage | 14,534 | 20,014 | 20,014 |
| No. of item circulated | 1,055,135 | 1,271,006 | 1,271,006 |
| Annual Avg.# Of Borrowers | 77,069 | 83,273 | 83,273 |

JEFFERSON PARISH, LOUISIANA

LIBRARY

BUDGET #: 21790

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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. | 2 | 2 | 3 |
| 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 | 68 |
| Library Associate | 101 | 101 | 98 |
| Library Maintenance Superintendent | 1 | 1 | 1 |
| Library Page | 7 | 7 | 5 |
| 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 | 0 |
| Stationary Engineer | 1 | 1 | 1 |
| Trades Helper | 1 | 1 | 1 |
| Training Specialist | 1 | 1 | 1 |
| Truck Driver | 1 | 1 | 2 |
| Typist Clerk | 7 | 7 | 7 |
| Webmaster | 1 | 1 | 1 |
| TOTAL FULL TIME | 227 | 227 | 227 |
| PART TIME: | | | |
| Library Associate | 8 | 8 | 8 |
| TOTAL PART TIME | 8 | 8 | 8 |
| TOTAL POSITIONS | <u>235</u> | <u>235</u> | <u>235</u> |

JEFFERSON PARISH, LOUISIANA

LIBRARY

BUDGET #: 21790

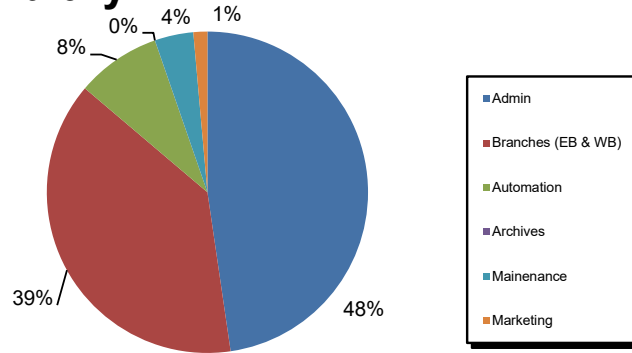
(CULTURE & RECREATION FUNCTION)

2023 DISTRIBUTION OF FUNDING:

Library

| | |
|--------------------|----------------------|
| Admin | \$ 14,232,738 |
| Branches (EB & WB) | 11,490,387 |
| Automation | 2,536,603 |
| Archives | 3,200 |
| Maintenance | 1,162,287 |
| Marketing | 419,175 |
| | <u>\$ 29,844,390</u> |

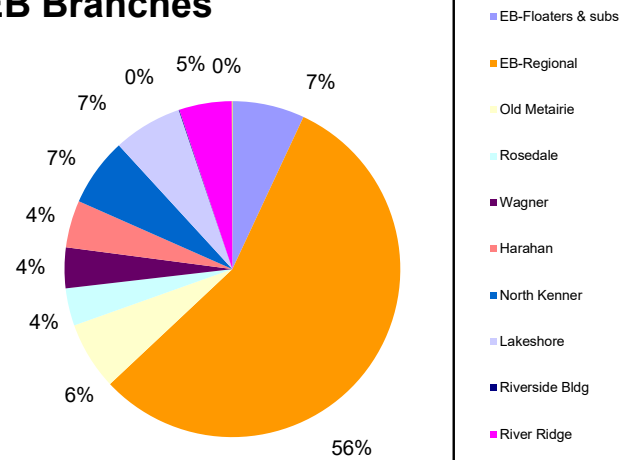
Library



East Bank Branches

| | |
|--------------------|---------------------|
| EB-Floaters & subs | \$ 514,130 |
| EB-Regional | 4,140,605 |
| Old Metairie | 484,257 |
| Rosedale | 266,520 |
| Wagner | 289,024 |
| Harahan | 335,524 |
| North Kenner | 485,033 |
| Lakeshore | 490,188 |
| Riverside Bldg | 4,600 |
| River Ridge | 374,175 |
| Fat City-E-Branch | 3,900 |
| | <u>\$ 7,387,956</u> |

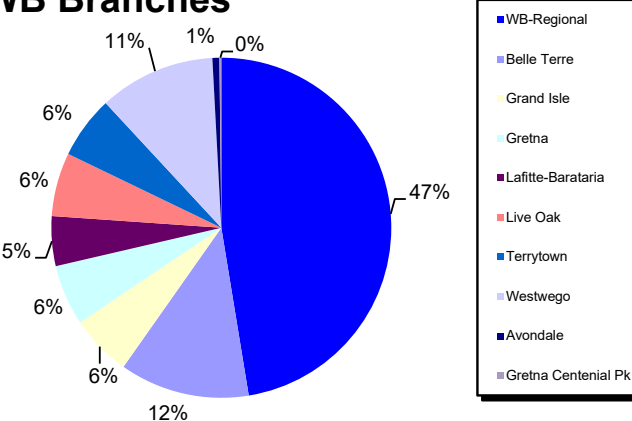
EB Branches



West Bank Branches

| | |
|----------------------|---------------------|
| WB-Regional | \$ 1,945,255 |
| Belle Terre | 506,589 |
| Grand Isle | 239,284 |
| Gretna | 236,796 |
| Lafitte-Barataria | 193,947 |
| Live Oak | 248,142 |
| Terrytown | 243,950 |
| Westwego | 453,968 |
| Avondale | 27,100 |
| Gretna Centennial Pk | 7,400 |
| | <u>\$ 4,102,431</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.

Goals include:

- ☐ Establish the model playground which will operate under a "Gold Standard Model" that will provide consistent, high quality services to the public, by providing manuals to the Playground supervisors that illustrate the method of Gold Standard supervision, site maintenance, programming, and communication.
- ☐ Utilize phone apps and enhanced websites which will offer convenient, easy-to-use, registration and information options for its users.
- ☐ Upgrade screening procedures, expectations, and training protocols for employees and volunteers coaches which will enhance the participant experience.
- ☐ Implement a software-based project management system to track the status of all capital projects to ensure efficiently and timely completion.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 319 | 319 | 319 | | 319 | | 321 | |
| BEGINNING FUND BALANCE | \$ 15,863,669 | \$ 9,350,712 | \$ 14,876,310 | \$ 22,133,151 | \$ 14,876,310 | 59.1% | \$ 10,086,516 | -32.2% |
| REVENUES | | | | | | | | |
| Taxes | \$ 28,353,203 | \$ 28,241,384 | \$ 28,818,327 | \$ 393 | \$ 28,818,720 | 2.0% | \$ 28,686,120 | -0.5% |
| Intergovernmental | 418,501 | 401,739 | 461,555 | 261 | 461,816 | 15.0% | 401,478 | -13.1% |
| Charges For Services | 933,859 | 874,500 | 940,132 | 64,868 | 1,005,000 | 14.9% | 950,000 | -5.5% |
| Interest Income | 321,510 | 400,000 | 247,817 | 152,183 | 400,000 | 0.0% | 355,000 | -11.3% |
| Miscellaneous | 161,491 | 103,000 | 154,656 | 48,344 | 203,000 | 97.1% | 223,000 | 9.9% |
| Other Financing Sources | 162,636 | - | 174,463 | 2,000 | 176,463 | | - | -100.0% |
| TOTAL REVENUES | \$ 30,351,201 | \$ 30,020,623 | \$ 30,796,950 | \$ 268,049 | \$ 31,064,999 | 3.5% | \$ 30,615,598 | -1.4% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 16,181,719 | \$ 20,210,864 | \$ 13,410,816 | \$ 6,930,775 | \$ 20,341,591 | 0.6% | \$ 20,919,256 | 2.8% |
| Operating Expenses | 9,015,030 | 10,317,022 | 7,562,831 | 3,511,914 | 11,074,745 | 7.3% | 10,260,998 | -7.3% |
| Capital Outlay | 641,812 | 1,598,300 | 171,732 | 1,871,995 | 2,043,727 | 27.9% | 445,000 | -78.2% |
| Other Financing Uses | 5,500,000 | 2,250,000 | 2,394,730 | - | 2,394,730 | 6.4% | 1,700,000 | -29.0% |
| TOTAL EXPENDITURES | \$ 31,338,560 | \$ 34,376,186 | \$ 23,540,109 | \$ 12,314,684 | \$ 35,854,793 | 4.3% | \$ 33,325,254 | -7.1% |
| ENDING FUND BALANCE | \$ 14,876,310 | \$ 4,995,149 | \$ 22,133,151 | \$ 10,086,516 | \$ 10,086,516 | 101.9% | \$ 7,376,860 | -26.9% |
| 15% Reserve | | | | | | | 3,875,784 | |
| BALANCE AFTER RESERVE | | | | | | | 3,501,076 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 3.1% below the 2022 Adopted budget and decreased 7.1% below the 2022 Amended budget. The decrease is primarily due to a reduction in capital outlay and transfers to the capital budget.

The major source of revenue for Consolidated Recreation is Property Taxes currently levied at 9.71 mills and projected to generate approximately \$28.6 million toward operations.

The 2023 budget includes a transfer for improvement to the East bank Main Office building.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---------------------------|----------------|-------------------|-------------------|
| Bookings | 480 | 7,000 | 7,300 |
| Leisure Svc Participation | 11,000 | 15,000 | 17,500 |
| Athletic Participation | 10,000 | 20,000 | 22,000 |

JEFFERSON PARISH, LOUISIANA

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

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|---------------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| A/C Heating Mechanic | 2 | 2 | 2 |
| Administrative Assistant | 5 | 5 | 5 |
| Administrative Management Spec. | 1 | 1 | 1 |
| Asst. Director | 1 | 1 | 1 |
| Asst. Recreation Ctr. Supervisor | 36 | 36 | 44 |
| Building Maintenance Supv | 1 | 1 | 2 |
| Ceramics Pourer | 2 | 2 | 2 |
| Chemical Control Sprayer | 2 | 2 | 2 |
| Clerk | 3 | 3 | 4 |
| Electrician High Altitude | 3 | 3 | 3 |
| Electrician Supervisor | 2 | 2 | 2 |
| Equipment Operator | 10 | 10 | 10 |
| Executive Assistant | 1 | 1 | 1 |
| Facilities Reservations Coordinator | 2 | 2 | 2 |
| Foreman | 8 | 8 | 9 |
| Groundskeeper | 63 | 63 | 63 |
| Information Specialist | 1 | 1 | 1 |
| Maintenance Repairman | 12 | 12 | 12 |
| Payroll Clerk | 1 | 1 | 1 |
| Plumber | 2 | 2 | 2 |
| Receptionist | 1 | 1 | 0 |
| Recreation Administrator | 4 | 4 | 4 |
| Recreation Area Coordinator | 8 | 8 | 8 |
| Recreation Center Supervisor | 27 | 27 | 27 |
| Recreation Maintenance Supervisor | 4 | 4 | 4 |
| Recreation Oper/Mtc Prog Manager | 2 | 2 | 2 |
| Recreation Special Program Supervisor | 18 | 18 | 20 |
| Recreation Zone Manager | 11 | 11 | 11 |
| Secretary | 1 | 1 | 0 |
| Shop Carpenter | 2 | 2 | 3 |
| Small Equipment Mechanic | 1 | 1 | 1 |
| Tradeshelper | 4 | 4 | 4 |
| Truck Driver | 3 | 3 | 3 |
| Typist Clerk | 11 | 11 | 11 |
| Warehouse Supervisor | 2 | 2 | 2 |
| Welder | 1 | 1 | 1 |
| TOTAL FULL TIME | 259 | 259 | 271 |
| PART TIME: | | | |
| Asst. Recreation Ctr. Supervisor | <u>60</u> | <u>60</u> | <u>50</u> |
| TOTAL PART TIME | 60 | 60 | 50 |
| TOTAL POSITIONS | <u>319</u> | <u>319</u> | <u>321</u> |

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED JEFFERSON RECREATION & COMMUNITY CENTER & PLAYGROUND DISTRICT

BUDGET # : 21830

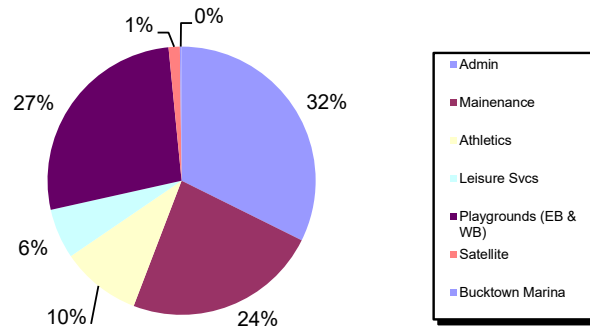
(CULTURE & RECREATION FUNCTION)

2023 DISTRIBUTION OF FUNDING:

Consol Jeff Recreation

| | |
|-----------------------|----------------------|
| Admin | \$ 10,773,912 |
| Maintenance | 7,828,598 |
| Athletics | 3,219,814 |
| Leisure Svcs | 2,008,698 |
| Playgrounds (EB & WB) | 8,973,479 |
| Satellite | 452,551 |
| Bucktown Marina | 68,202 |
| | <u>\$ 33,325,254</u> |

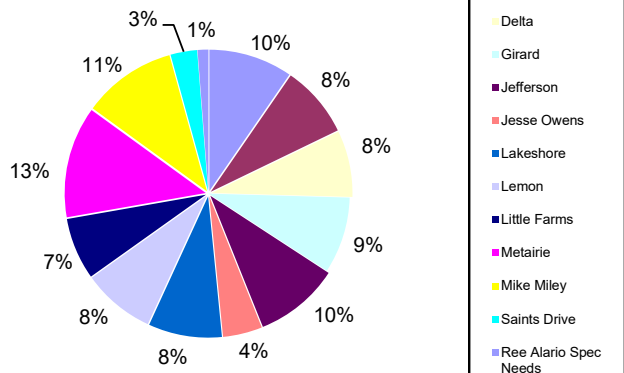
Consol Jeff Recreation



East Bank Playgrounds

| | |
|-----------------------|---------------------|
| Bright | \$ 422,421 |
| Cleary | 362,945 |
| Delta | 334,870 |
| Girard | 385,189 |
| Jefferson | 428,631 |
| Jesse Owens | 198,372 |
| Lakeshore | 370,817 |
| Lemon | 365,413 |
| Little Farms | 311,964 |
| Metairie | 561,309 |
| Mike Miley | 472,148 |
| Saints Drive | 134,245 |
| Ree Alario Spec Needs | 54,445 |
| | <u>\$ 4,402,769</u> |

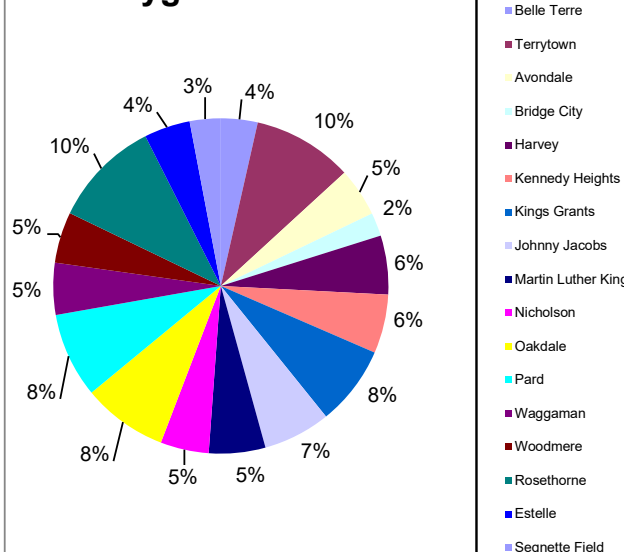
EB Playgrounds



West Bank Playgrounds

| | |
|--------------------|---------------------|
| Belle Terre | \$ 161,979 |
| Terrytown | 441,129 |
| Avondale | 214,557 |
| Bridge City | 103,029 |
| Harvey | 259,488 |
| Kennedy Heights | 259,599 |
| Kings Grants | 351,958 |
| Johnny Jacobs | 297,336 |
| Martin Luther King | 249,124 |
| Nicholson | 213,304 |
| Oakdale | 375,026 |
| Pard | 374,740 |
| Waggaman | 228,610 |
| Woodmere | 225,060 |
| Rosethorne | 476,175 |
| Estelle | 203,005 |
| Segnette Field | 136,591 |
| | <u>\$ 4,570,710</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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 11 | 11 | 11 | | 11 | | 11 | |
| BEGINNING FUND BALANCE | \$ 535,515 | \$ 746,273 | \$ 1,030,953 | \$ 1,667,346 | \$ 1,030,953 | 38.1% | \$ 1,159,812 | 12.5% |
| REVENUES | | | | | | | | |
| Intergovernmental | \$ 313,668 | \$ 200,000 | \$ 543,395 | \$ 79 | \$ 543,474 | 171.7% | \$ 300,000 | -44.8% |
| Charges For Services | 478,382 | 555,000 | 637,422 | 38,578 | 676,000 | 21.8% | 699,000 | 3.4% |
| Interest Income | 11,035 | 6,000 | 10,054 | 1,946 | 12,000 | 100.0% | 10,000 | -16.7% |
| Miscellaneous | 10,125 | - | 9,487 | 3,313 | 12,800 | | 2,000 | -84.4% |
| Other Financing Sources | 441,872 | 45,000 | 222,658 | - | 222,658 | 394.8% | 45,000 | -79.8% |
| TOTAL REVENUES | \$ 1,255,083 | \$ 806,000 | \$ 1,423,016 | \$ 43,916 | \$ 1,466,932 | 82.0% | \$ 1,056,000 | -28.0% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 167,105 | \$ 773,882 | \$ 103,236 | \$ 83,755 | \$ 186,991 | -75.8% | \$ 141,446 | -24.4% |
| Operating Expenses | 591,258 | 568,113 | 683,387 | 445,330 | 1,128,717 | 98.7% | 886,141 | -21.5% |
| Capital Outlay | 1,282 | - | - | 22,365 | 22,365 | | 177,760 | 694.8% |
| TOTAL EXPENDITURES | \$ 759,645 | \$ 1,341,995 | \$ 786,623 | \$ 551,450 | \$ 1,338,073 | -0.3% | \$ 1,205,347 | -9.9% |
| ENDING FUND BALANCE | \$ 1,030,953 | \$ 210,278 | \$ 1,667,346 | \$ 1,159,812 | \$ 1,159,812 | 451.6% | \$ 1,010,465 | -12.9% |
| 15% Reserve | | | | | | | 113,947 | |
| BALANCE AFTER RESERVE | | | | | | | 896,518 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 10.2% below the 2022 Adopted budget and decreased 9.9% below the 2022 Amended budget. The decrease as compared to the Amended budget is as a result of budgetary reductions in personnel and operating costs for various one-time repairs and maintenance at the facility.

The operating revenues were negatively effected by the COVID-19 pandemic. Both operating and non-operating revenues are anticipated to improve in the coming year.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|------------|----------------|-------------------|-------------------|
| Event days | 179 | 222 | 275 |

JEFFERSON PARISH, LOUISIANA

ALARIO CENTER

BUDGET #: 21850

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|--------------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| General Manager Alario Center | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Alario Center Events Coordinator | 0 | 0 | 1 |
| Alario Center GM Assistant | 1 | 1 | 1 |
| Alario Center Operation Manager | 1 | 1 | 1 |
| Alario Center Marketing Manager | 1 | 1 | 1 |
| Alario Center Market/Sales Associate | 1 | 1 | 0 |
| 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 west bank 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.

Goals include:

- Create new park amenities that will generate programming for its ongoing maintenance and improvements.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 4 | 4 | 4 | | 4 | | 4 | |
| BEGINNING FUND BALANCE | \$ 684,599 | \$ 501,045 | \$ 634,838 | \$ 445,732 | \$ 634,838 | 26.7% | \$ 735,506 | 15.9% |
| REVENUES | | | | | | | | |
| Charge for Services | \$ 912,996 | \$ 955,500 | \$ 675,418 | \$ 280,082 | \$ 955,500 | 0.0% | \$ 937,362 | -1.9% |
| Interest Income | 3,420 | 4,000 | 1,334 | 2,666 | 4,000 | 0.0% | 2,000 | -50.0% |
| Other Financing Sources | - | - | - | 279,458 | 279,458 | | - | |
| TOTAL REVENUES | \$ 916,416 | \$ 959,500 | \$ 676,752 | \$ 562,206 | \$ 1,238,958 | 29.1% | \$ 939,362 | -24.2% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 153,854 | \$ 217,456 | \$ 123,820 | \$ 93,636 | \$ 217,456 | 0.0% | \$ 235,279 | 8.2% |
| Operating Expenses | 143,069 | 244,277 | 71,338 | 178,796 | 250,134 | 2.4% | 257,210 | 2.8% |
| Other Financing Uses | 669,254 | 670,700 | 670,700 | - | 670,700 | 0.0% | 671,250 | 0.1% |
| TOTAL EXPENDITURES | \$ 966,177 | \$ 1,132,433 | \$ 865,858 | \$ 272,432 | \$ 1,138,290 | 0.5% | \$ 1,163,739 | 2.2% |
| ENDING FUND BALANCE | \$ 634,838 | \$ 328,112 | \$ 445,732 | \$ 735,506 | \$ 735,506 | 124.2% | \$ 511,129 | -30.5% |
| 15% Reserve | | | | | | | 44,538 | |
| BALANCE AFTER RESERVE | | | | | | | 466,591 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 2.8% above the 2022 Adopted budget and increased 2.2% above the 2022 Amended budget.

Other financing uses accounts for a transfer to the debt service fund which has provided funding for improvements at the Park.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---------------|----------------|-------------------|-------------------|
| Park Visitors | 11,000 | 18,000 | 25,000 |

JEFFERSON PARISH, LOUISIANA

PARC DES FAMILLES

BUDGET # : 21930

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|---------------------|---------------------------|---------------------------|---------------------------|
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Groundskeeper | 1 | 1 | 1 |
| Park Manager | 1 | 1 | 1 |
| Park Ranger | 1 | 1 | 1 |
| Park Superintendent | 1 | 1 | 1 |
| TOTAL FULL TIME | <u>4</u> | <u>4</u> | <u>4</u> |
| TOTAL POSITIONS | <u>4</u> | <u>4</u> | <u>4</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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 623,111 | \$ 667,215 | \$ 670,188 | \$ 700,026 | \$ 670,188 | 0.4% | \$ 603,231 | -10.0% |
| REVENUES | | | | | | | | |
| Taxes | \$ 518,493 | \$ 517,550 | \$ 314,387 | \$ 163 | \$ 314,550 | -39.2% | \$ 315,300 | 0.2% |
| Interest Income | 10,278 | 8,000 | 6,669 | 1,331 | 8,000 | 0.0% | 8,500 | 6.3% |
| TOTAL REVENUES | \$ 528,772 | \$ 525,550 | \$ 321,056 | \$ 1,494 | \$ 322,550 | -38.6% | \$ 323,800 | 0.4% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 481,695 | \$ 389,507 | \$ 291,218 | \$ 98,289 | \$ 389,507 | 0.0% | \$ 393,343 | 1.0% |
| TOTAL EXPENDITURES | \$ 481,695 | \$ 389,507 | \$ 291,218 | \$ 98,289 | \$ 389,507 | 0.0% | \$ 393,343 | 1.0% |
| ENDING FUND BALANCE | \$ 670,188 | \$ 803,258 | \$ 700,026 | \$ 603,231 | \$ 603,231 | -24.9% | \$ 533,688 | -11.5% |
| 15% Reserve | | | | | | | 72,254 | |
| BALANCE AFTER RESERVE | | | | | | | 461,434 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 1.0 % above the 2022 Adopted budget and the 2022 Amended budget.

The main revenue source is Property Taxes currently levied at 10.99 mills and projected to generate approximately \$315,300 toward operations.

The 2023 Budget contains a monthly allotment of \$31,500.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 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.

Goals include:

- ☐ Create a new dog park policy to include memberships and guidelines that will serve as the model for all dog parks in Jefferson Parish.
- ☐ Improve game day experience by enhancing the visual sensory experience through new or improved in-game technology.
- ☐ Restore Lafreniere Park Pavilion to create a beautiful, revenue-generating facility.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 32 | 32 | 30 | | 30 | | 30 | |
| BEGINNING FUND BALANCE | \$ 1,357,894 | \$ 849,105 | \$ 1,209,920 | \$ 1,470,958 | \$ 1,209,920 | 42.5% | \$ 815,185 | -32.6% |
| REVENUES | | | | | | | | |
| Charges For Services | \$ 2,007,441 | \$ 2,229,362 | \$ 1,817,553 | \$ 411,809 | \$ 2,229,362 | 0.0% | \$ 2,332,860 | 4.6% |
| Interest Income | 12,756 | 15,000 | 8,909 | 6,091 | 15,000 | 0.0% | 12,000 | -20.0% |
| Miscellaneous | 15,506 | - | 27,307 | 693 | 28,000 | | - | -100.0% |
| Other Financing Sources | - | - | 87,285 | - | 87,285 | | - | -100.0% |
| TOTAL REVENUES | \$ 2,035,703 | \$ 2,244,362 | \$ 1,941,054 | \$ 418,593 | \$ 2,359,647 | 5.1% | \$ 2,344,860 | -0.6% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 1,410,841 | \$ 1,930,869 | \$ 1,092,095 | \$ 661,044 | \$ 1,753,139 | -9.2% | \$ 1,886,914 | 7.6% |
| Operating Expenses | 716,673 | 845,827 | 584,821 | 261,116 | 845,937 | 0.0% | 944,025 | 11.6% |
| Capital Outlay | 56,163 | - | 3,100 | 152,206 | 155,306 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 2,183,678 | \$ 2,776,696 | \$ 1,680,016 | \$ 1,074,366 | \$ 2,754,382 | -0.8% | \$ 2,830,939 | 2.8% |
| ENDING FUND BALANCE | \$ 1,209,920 | \$ 316,771 | \$ 1,470,958 | \$ 815,185 | \$ 815,185 | 157.3% | \$ 329,106 | -59.6% |
| 15% Reserve | | | | | | | 327,552 | |
| BALANCE AFTER RESERVE | | | | | | | 1,555 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 2.0 % above the 2022 Adopted budget and increased 2.8% above the 2022 Amended budget. The increase is primarily due to rising cost of fuel, electricity and prorated costs for internal service functions and self-insurance funding.

The major source of revenue is a monthly service charge of \$1.65 per household projected to generate \$2.3 million. Additional revenue is collected from facility use and amusement ride fees.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|------------------------------------|----------------|-------------------|-------------------|
| Reservations/Bookings | 700 | 900 | 900 |
| Events at the Park | 54 | 60 | 75 |
| Christmas Light Vehicle Attendance | 22,000 | 20,000 | 20,000 |

JEFFERSON PARISH, LOUISIANA

LAFRENIERE PARK

BUDGET # : 21950

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|-------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 1 | 1 | 1 |
| Clerk | 1 | 1 | 1 |
| Electrician | 1 | 1 | 1 |
| Equipment Operator | 3 | 3 | 3 |
| Facilities Reservations Coord | 1 | 1 | 1 |
| Foreman | 1 | 1 | 1 |
| Groundskeeper | 7 | 7 | 7 |
| Park Landscape Supervisor | 1 | 1 | 1 |
| Park Manager | 1 | 0 | 0 |
| Park Ranger | 5 | 5 | 5 |
| Park Superintendent | 2 | 2 | 2 |
| Recreation Maintenance Supv | 1 | 1 | 1 |
| Trades Helper | 1 | 1 | 1 |
| Typist Clerk | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL TIME | 28 | 27 | 27 |
| PART TIME: | | | |
| Amusement Ride Operator | 2 | 1 | 1 |
| Park Ranger | <u>2</u> | <u>2</u> | <u>2</u> |
| TOTAL PART TIME | 4 | 3 | 3 |
| TOTAL POSITIONS | <u>32</u> | <u>30</u> | <u>30</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.

Goals include:

- Increase facility usage by making the site more adaptable to various sports.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 10 | 10 | 10 | | 10 | | 10 | |
| BEGINNING FUND BALANCE | \$ 1,011,256 | \$ 1,137,396 | \$ 1,533,773 | \$ 1,767,568 | \$ 1,533,773 | 34.8% | \$ 1,530,844 | -0.2% |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ 100,000 | \$ - | \$ 100,000 | \$ 100,000 | 0.0% | \$ 300,000 | 200.0% |
| Intergovernmental | 289,667 | 200,000 | 430,889 | 11 | 430,900 | 115.5% | 260,000 | -39.7% |
| Charge for Services | 354,318 | 183,500 | 249,537 | 48,963 | 298,500 | 62.7% | 325,000 | 8.9% |
| Interest Income | 15,481 | 8,000 | 13,300 | 2,700 | 16,000 | 100.0% | 17,000 | 6.3% |
| Miscellaneous | 328 | - | 8,760 | 240 | 9,000 | | 200 | -97.8% |
| TOTAL REVENUES | 659,795 | \$ 491,500 | \$ 702,486 | \$ 151,914 | \$ 854,400 | 73.8% | \$ 902,200 | 5.6% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ (566) | \$ 475,088 | \$ 285,947 | \$ 188,141 | \$ 474,088 | -0.2% | \$ 484,479 | 2.2% |
| Operating Expenses | 137,844 | 331,532 | 182,744 | 149,997 | 332,741 | 0.4% | 411,815 | 23.8% |
| Capital Outlay | - | 50,500 | - | 50,500 | 50,500 | 0.0% | 24,000 | -52.5% |
| TOTAL EXPENDITURES | 137,279 | \$ 857,120 | \$ 468,691 | \$ 388,638 | \$ 857,329 | 0.0% | \$ 920,294 | 7.3% |
| ENDING FUND BALANCE | \$ 1,533,773 | \$ 771,776 | \$ 1,767,568 | \$ 1,530,844 | \$ 1,530,844 | 98.4% | \$ 1,512,750 | -1.2% |
| 15% Reserve | | | | | | | 20,592 | |
| BALANCE AFTER RESERVE | | | | | | | 1,492,158 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 7.4% above the 2022 Adopted budget and 7.3% above the 2022 Amended budget. The increase as compared to the 2022 Amended budget is due to various operation costs including electricity, gas, water, and security.

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 include the purchase of a John Deere Mower.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|--|----------------|-------------------|-------------------|
| Field Usage Bookings | 225 | 340 | 350 |
| Adult League Games Held | 412 | 425 | 440 |
| Walking Trail/ Other Amenities Visitors | 30,000 | 30,000 | 40,000 |

JEFFERSON PARISH, LOUISIANA

LASALLE PARK

BUDGET #: 21970

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 437,910 | \$ 530,238 | \$ 650,495 | \$ 662,761 | \$ 650,495 | 22.7% | \$ 563,718 | -13.3% |
| REVENUES | | | | | | | | |
| Charges for Services | \$ 412,617 | \$ 410,000 | \$ 312,639 | \$ 97,361 | \$ 410,000 | 0.0% | \$ 408,000 | -0.5% |
| Interest Income | 6,840 | 500 | 5,877 | 623 | 6,500 | 1200.0% | 6,500 | 0.0% |
| Other Financing Sources | 48,276 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 467,733 | \$ 410,500 | \$ 318,516 | \$ 97,984 | \$ 416,500 | 1.5% | \$ 414,500 | -0.5% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 80,721 | \$ 453 | \$ 174,148 | \$ 173,906 | \$ 348,054 | | \$ 821 | -99.8% |
| Other Financing Uses | 174,427 | - | 132,102 | 23,121 | 155,223 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 255,148 | \$ 453 | \$ 306,250 | \$ 197,027 | \$ 503,277 | | \$ 821 | -99.8% |
| ENDING FUND BALANCE | \$ 650,495 | \$ 940,285 | \$ 662,761 | \$ 563,718 | \$ 563,718 | -40.0% | \$ 977,397 | 73.4% |

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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 1,560,631 | \$ 2,181,032 | \$ 2,699,081 | \$ 3,567,922 | \$ 2,699,081 | 23.8% | \$ 2,639,024 | -2.2% |
| REVENUES | | | | | | | | |
| Charges for Services | \$ 1,721,028 | \$ 1,400,000 | \$ 1,432,988 | \$ (32,988) | \$ 1,400,000 | 0.0% | \$ 1,600,000 | 14.3% |
| Interest Income | 23,779 | 4,000 | 25,217 | 783 | 26,000 | 550.0% | 20,000 | -23.1% |
| Other Financing Sources | 230,928 | - | 20,933 | - | 20,933 | | - | -100.0% |
| TOTAL REVENUES | \$ 1,975,736 | \$ 1,404,000 | \$ 1,479,138 | \$ (32,205) | \$ 1,446,933 | 3.1% | \$ 1,620,000 | 12.0% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 684,385 | \$ 1,404 | \$ 283,194 | \$ 857,137 | \$ 1,140,331 | | \$ 10,557 | -99.1% |
| Other Financing Uses | 152,900 | - | 327,103 | 39,556 | 366,659 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 837,285 | \$ 1,404 | \$ 610,297 | \$ 896,693 | \$ 1,506,990 | | \$ 10,557 | -99.3% |
| ENDING FUND BALANCE | \$ 2,699,081 | \$ 3,583,628 | \$ 3,567,922 | \$ 2,639,024 | \$ 2,639,024 | -26.4% | \$ 4,248,467 | 61.0% |

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:

West bank:

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

East bank:

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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 1,342,737 | \$ 1,785,133 | \$ 2,241,013 | \$ 2,427,835 | \$ 2,241,013 | 25.5% | \$ 1,883,357 | -16.0% |
| REVENUES | | | | | | | | |
| Taxes | \$ 1,307,557 | \$ 1,010,000 | \$ 1,010,789 | \$ (789) | \$ 1,010,000 | 0.0% | \$ 1,260,000 | 24.8% |
| Interest Income | 20,940 | 9,500 | 18,779 | 1,721 | 20,500 | 115.8% | 19,000 | -7.3% |
| Other Financing Uses | 467,691 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 1,796,188 | \$ 1,019,500 | \$ 1,029,568 | \$ 932 | \$ 1,030,500 | 1.1% | \$ 1,279,000 | 24.1% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 536,234 | \$ 1,760 | \$ 394,211 | \$ 545,409 | \$ 939,620 | | \$ 4,004 | -99.6% |
| Other Financing Uses | 361,678 | - | 448,535 | 1 | 448,536 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 897,912 | \$ 1,760 | \$ 842,746 | \$ 545,410 | \$ 1,388,156 | | \$ 4,004 | -99.7% |
| ENDING FUND BALANCE | \$ 2,241,013 | \$ 2,802,873 | \$ 2,427,835 | \$ 1,883,357 | \$ 1,883,357 | -32.8% | \$ 3,158,353 | 67.7% |

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 funds 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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 2,619,684 | \$ 3,368,737 | \$ 4,112,196 | \$ 4,574,063 | \$ 4,112,196 | 22.1% | \$ 3,306,142 | -19.6% |
| REVENUES | | | | | | | | |
| Charges for Services | \$ 2,467,079 | \$ 1,950,000 | \$ 1,884,886 | \$ 65,114 | \$ 1,950,000 | 0.0% | \$ 2,250,000 | 15.4% |
| Interest Income | 41,320 | 18,000 | 38,406 | 4,535 | 42,941 | 138.6% | 37,000 | -13.8% |
| Other Financing Uses | 358,869 | - | 1,019 | - | 1,019 | | - | -100.0% |
| TOTAL REVENUES | \$ 2,867,268 | \$ 1,968,000 | \$ 1,924,311 | \$ 69,649 | \$ 1,993,960 | 1.3% | \$ 2,287,000 | 14.7% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 299,346 | \$ 6,118 | \$ 220,788 | \$ 753,489 | \$ 974,277 | | \$ 4,567 | -99.5% |
| Capital Outlay | - | - | - | 45 | 45 | | - | -100.0% |
| Other Financing Uses | 1,075,410 | - | 1,241,656 | 584,036 | 1,825,692 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 1,374,756 | \$ 6,118 | \$ 1,462,444 | \$ 1,337,570 | \$ 2,800,014 | | \$ 4,567 | -99.8% |
| ENDING FUND BALANCE | \$ 4,112,196 | \$ 5,330,619 | \$ 4,574,063 | \$ 3,306,142 | \$ 3,306,142 | -38.0% | \$ 5,588,575 | 69.0% |

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. Funds are anticipated to be depleted this year.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|-------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 16 | \$ 6 | \$ 6 | \$ 2 | \$ 6 | 0.7% | \$ 0 | -99.3% |
| REVENUES | | | | | | | | |
| Interest Income | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Other Financing Sources | - | - | - | - | - | | - | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 10 | \$ 6 | \$ 4 | \$ 2 | \$ 6 | 0.0% | \$ - | -100.0% |
| Other Financing Uses | - | - | - | - | - | | - | |
| TOTAL EXPENDITURES | \$ 10 | \$ 6 | \$ 4 | \$ 2 | \$ 6 | 0.0% | \$ - | -100.0% |
| ENDING FUND BALANCE | \$ 6 | \$ - | \$ 2 | \$ 0 | \$ 0 | | \$ 0 | 0.0% |

BUDGET HIGHLIGHTS:

Funds are anticipated to be depleted by the end of 2022.

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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|-------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 265,256 | \$ 322,535 | \$ 170,989 | \$ 477,800 | \$ 170,989 | -47.0% | \$ 216,286 | 26.5% |
| REVENUES | | | | | | | | |
| Taxes | \$ 994,757 | \$ 999,625 | \$ 607,568 | \$ 646 | \$ 608,214 | -39.2% | \$ 607,714 | -0.1% |
| Intergovernmental | 9,495 | 9,469 | 17,365 | - | 17,365 | 83.4% | 17,365 | 0.0% |
| Interest Income | 7,912 | 8,000 | 3,919 | 4,081 | 8,000 | 0.0% | 3,500 | -56.3% |
| Miscellaneous | 296 | - | - | - | - | | - | |
| Other Financing Sources | - | - | 392,411 | - | 392,411 | | - | -100.0% |
| TOTAL REVENUES | \$ 1,012,459 | \$ 1,017,094 | \$ 1,021,263 | \$ 4,727 | \$ 1,025,990 | 0.9% | \$ 628,579 | -38.7% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 1,106,727 | \$ 952,975 | \$ 701,276 | \$ 266,241 | \$ 967,517 | 1.5% | \$ 671,859 | -30.6% |
| Other Financing Uses | - | - | 13,176 | - | 13,176 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 1,106,727 | \$ 952,975 | \$ 714,452 | \$ 266,241 | \$ 980,693 | 2.9% | \$ 671,859 | -31.5% |
| ENDING FUND BALANCE | \$ 170,989 | \$ 386,654 | \$ 477,800 | \$ 216,286 | \$ 216,286 | -44.1% | \$ 173,006 | -20.0% |
| 15% Reserve | | | | | | | 166,009 | |
| BALANCE AFTER RESERVE | | | | | | | 6,997 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 29.5% below the 2022 Adopted budget and 31.5% below the 2022 Amended budget. The decrease is due to a reduction in transfers and the impact of Hurricane Ida on the District.

The main revenue source is Property Taxes currently levied at 21.1 mills and projected to generate approximately \$607,000 toward operations.

The 2023 Budget contains a monthly allotment of \$52,100.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Dispatched calls | 446 | 298 | 330 |
| Property Insurance Association of Louisiana-Fire Classification rating | 3 | 3 | 3 |
| Training Hours | 3,870 | 3,870 | 4,063 |

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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 445,399 | \$ 504,643 | \$ 516,609 | \$ 521,949 | \$ 516,609 | 2.4% | \$ 340,940 | -34.0% |
| REVENUES | | | | | | | | |
| Taxes | \$ 782,272 | \$ 773,100 | \$ 586,539 | \$ 161 | \$ 586,700 | -24.1% | \$ 574,100 | -2.1% |
| Intergovernmental | 14,684 | 14,644 | 26,999 | - | 26,999 | 84.4% | 26,999 | 0.0% |
| Interest Income | 9,702 | 9,000 | 6,169 | 2,831 | 9,000 | 0.0% | 8,500 | -5.6% |
| Miscellaneous | 11 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 806,668 | \$ 796,744 | \$ 619,707 | \$ 2,992 | \$ 622,699 | -21.8% | \$ 609,599 | -2.1% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 735,458 | \$ 736,205 | \$ 601,059 | \$ 184,001 | \$ 785,060 | 6.6% | \$ 725,891 | -7.5% |
| Other Financing Uses | - | - | 13,308 | - | 13,308 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 735,458 | \$ 736,205 | \$ 614,367 | \$ 184,001 | \$ 798,368 | 8.4% | \$ 725,891 | -9.1% |
| ENDING FUND BALANCE | \$ 516,609 | \$ 565,182 | \$ 521,949 | \$ 340,940 | \$ 340,940 | -39.7% | \$ 224,648 | -34.1% |
| 15% Reserve | | | | | | | 110,319 | |
| BALANCE AFTER RESERVE | | | | | | | 114,329 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 1.4% below the 2022 Adopted budget and 9.1% below the 2022 Amended budget. The decrease is due to a reduction in transfers and the impact of Hurricane Ida on the District.

The main revenue source is Property Taxes currently levied at 17.32 mills and projected to generate \$574,000 for operations.

The 2023 Budget contains a monthly allotment of \$57,050.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Dispatched calls | 311 | 310 | 320 |
| Property Insurance Association of Louisiana-Fire Classification rating | 1 | 1 | 1 |
| Training Hours | 9,459 | 10,725 | 10,500 |

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 Parish wide Arson Investigation, Response and Fire Dispatching for all of Jefferson Parish.

DEPARTMENTAL SUMMARY:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 283 | 283 | 283 | | 283 | | 283 | |
| BEGINNING FUND BALANCE | \$ 20,693,028 | \$ 13,762,097 | \$ 19,964,562 | \$ 27,111,297 | \$ 19,964,562 | 45.1% | \$ 11,571,109 | -42.0% |
| REVENUES | | | | | | | | |
| Taxes | \$ 42,015,508 | \$ 41,935,677 | \$ 42,793,311 | \$ 2,211 | \$ 42,795,522 | 2.1% | \$ 45,864,738 | 7.2% |
| Intergovernmental | 2,048,740 | 2,007,544 | 2,250,677 | 312,155 | 2,562,832 | 27.7% | 2,562,457 | 0.0% |
| Interest Income | 449,086 | 550,000 | 327,957 | 222,043 | 550,000 | 0.0% | 480,000 | -12.7% |
| Miscellaneous | 110,123 | 117,000 | 101,071 | 15,929 | 117,000 | 0.0% | 32,000 | -72.6% |
| Other Financing Sources | 63,848 | 68,746 | 68,746 | - | 68,746 | 0.0% | 74,400 | 8.2% |
| TOTAL REVENUES | \$ 44,687,305 | \$ 44,678,967 | \$ 45,541,762 | \$ 552,338 | \$ 46,094,100 | 3.2% | \$ 49,013,595 | 6.3% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 33,396,610 | \$ 36,481,951 | \$ 28,905,710 | \$ 7,576,508 | \$ 36,482,218 | 0.0% | \$ 36,824,035 | 0.9% |
| Operating Expenses | 5,914,432 | 7,766,085 | 4,798,477 | 3,476,972 | 8,275,449 | 6.6% | 8,790,130 | 6.2% |
| Capital Outlay | 668,927 | 2,849,000 | 161,886 | 5,039,046 | 5,200,932 | 82.6% | 2,224,000 | -57.2% |
| Other Financing Uses | 5,435,802 | 4,000,000 | 4,528,954 | - | 4,528,954 | 13.2% | 2,550,000 | -43.7% |
| TOTAL EXPENDITURES | \$ 45,415,771 | \$ 51,097,036 | \$ 38,395,027 | \$ 16,092,526 | \$ 54,487,553 | 6.6% | \$ 50,388,165 | -7.5% |
| ENDING FUND BALANCE | \$ 19,964,562 | \$ 7,344,028 | \$ 27,111,297 | \$ 11,571,109 | \$ 11,571,109 | 57.6% | \$ 10,196,539 | -11.9% |
| 15% Reserve | | | | | | | 5,996,995 | |
| BALANCE AFTER RESERVE | | | | | | | 4,199,544 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 1.4% above the 2022 Adopted budget and decreased 7.5% below the 2022 Amended budget.

The main revenue source is Property Taxes currently levied at 25.00 mills and projected to generate approximately \$45.8 million for operations.

Capital outlay includes funding for new records management system, computers, tablets, furniture, two pumper trucks, and six support vehicles.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Dispatched calls | 6,148 | 5,800 | 6,300 |
| Inspections | 3,299 | 5,900 | 5,900 |
| Scheduled training Classes | 221 | 475 | 475 |
| Department Training in House | 4,772 | 4,500 | 4,500 |
| Property Insurance Association | 1 | 1 | 1 |
| of Louisiana-Fire Classification rating | 13,021 | 29,793 | 21,468 |

JEFFERSON PARISH, LOUISIANA

EAST BANK CONSOLIDATED FIRE

BUDGET # : 22100

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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 | 7 | 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 | 281 | 281 | 281 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Computer Network Administrator | 1 | 1 | 1 |
| Computer Network Specialist | 1 | 1 | 1 |
| TOTAL FULL TIME | 2 | 2 | 2 |
| TOTAL POSITIONS | <u>283</u> | <u>283</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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 3,915,809 | \$ 3,812,437 | \$ 3,778,874 | \$ 4,557,177 | \$ 3,778,874 | -0.9% | \$ 3,442,235 | -8.9% |
| REVENUES | | | | | | | | |
| Taxes | \$ 3,324,104 | \$ 3,313,850 | \$ 3,390,059 | 191 | \$ 3,390,250 | 2.3% | \$ 3,656,612 | 7.9% |
| Intergovernmental | 191,640 | 191,176 | 325,869 | 182 | 326,051 | 70.6% | 325,870 | -0.1% |
| Charges For Services | 355,748 | 400,652 | 309,633 | 91,019 | 400,652 | 0.0% | 411,232 | 2.6% |
| Interest Income | 62,623 | 100,000 | 45,921 | 54,079 | 100,000 | 0.0% | 60,000 | -40.0% |
| Miscellaneous | 1,818 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 3,935,934 | \$ 4,005,678 | \$ 4,071,482 | 145,471 | \$ 4,216,953 | 5.3% | \$ 4,453,714 | 5.6% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 4,005,405 | \$ 3,931,539 | \$ 3,167,195 | \$ 1,260,413 | \$ 4,427,608 | 12.6% | \$ 4,070,150 | -8.1% |
| Other Financing Uses | 67,464 | 68,746 | 125,984 | - | 125,984 | 83.3% | 74,400 | -40.9% |
| TOTAL EXPENDITURES | \$ 4,072,869 | \$ 4,000,285 | \$ 3,293,179 | \$ 1,260,413 | \$ 4,553,592 | 13.8% | \$ 4,144,550 | -9.0% |
| ENDING FUND BALANCE | \$ 3,778,874 | \$ 3,817,830 | \$ 4,557,177 | \$ 3,442,235 | \$ 3,442,235 | -9.8% | \$ 3,751,399 | 9.0% |
| 15% Reserve | | | | | | | 610,930 | |
| BALANCE AFTER RESERVE | | | | | | | 3,140,468 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 3.6% above the 2022 Adopted budget and decreased 9.0% below the 2022 Amended budget. The decrease is due to a one-time allocation of funds for equipment purchases that will not reoccur in 2023.

The main revenue source is Property Tax levied at 20.00 mills and projected to generate \$3.6 million toward operations.

The 2023 Budget contains a monthly allotment of \$301,074. Also, this budget includes a transfer of \$74,400 to EBCF for fire services provided to citizens north of I-10 within this taxing district.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Dispatched calls | 721 | 935 | 800 |
| Property Insurance Association of Louisiana-Fire Classification rating | 1 | 1 | 1 |
| Training Hours | 5,908 | 6,020 | 5,750 |

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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 5,871,237 | \$ 4,681,244 | \$ 4,646,198 | \$ 5,592,985 | \$ 4,646,198 | -0.7% | \$ 4,707,102 | 1.3% |
| REVENUES | | | | | | | | |
| Taxes | \$ 3,579,136 | \$ 3,562,700 | \$ 3,709,870 | \$ 130 | \$ 3,710,000 | 4.1% | \$ 3,680,700 | -0.8% |
| Intergovernmental | 134,908 | 134,600 | 224,978 | - | 224,978 | 67.1% | 224,979 | 0.0% |
| Interest Income | 76,137 | 135,000 | 55,203 | 79,797 | 135,000 | 0.0% | 75,000 | -44.4% |
| TOTAL REVENUES | \$ 3,790,181 | \$ 3,832,300 | \$ 3,990,051 | \$ 79,927 | \$ 4,069,978 | 6.2% | \$ 3,980,679 | -2.2% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 5,011,272 | \$ 3,702,316 | \$ 2,982,569 | \$ 965,810 | \$ 3,948,379 | 6.6% | \$ 3,970,825 | 0.6% |
| Other Financing Uses | 3,948 | - | 60,695 | - | 60,695 | | - | |
| TOTAL EXPENDITURES | \$ 5,015,220 | \$ 3,702,316 | \$ 3,043,264 | \$ 965,810 | \$ 4,009,074 | 8.3% | \$ 3,970,825 | -1.0% |
| ENDING FUND BALANCE | \$ 4,646,198 | \$ 4,811,228 | \$ 5,592,985 | \$ 4,707,102 | \$ 4,707,102 | -2.2% | \$ 4,716,956 | 0.2% |
| 15% Reserve | | | | | | | 751,691 | |
| BALANCE AFTER RESERVE | | | | | | | 3,965,265 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 7.3% above the 2022 Adopted budget and remain consistent with the 2022 Amended budget. The increase as compared to the adopted budget is due to an increase in monthly allotments and fire insurance rebate.

The main revenue source is Property Tax levied at 18.60 mills and is projected to generate approximately \$3.6 million toward operations.

The 2023 Budget contains a monthly allotment of \$300,000.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Dispatched calls | 1,154 | 1,135 | 1,150 |
| Property Insurance Association of Louisiana-Fire Classification rating | 2 | 2 | 2 |
| Training Hours | 9,375 | 10,984 | 12,000 |

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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 13,263,092 | \$ 14,844,385 | \$ 14,846,874 | \$ 17,249,217 | \$ 14,846,874 | 0.0% | \$ 16,432,369 | 10.7% |
| REVENUES | | | | | | | | |
| Taxes | \$ 5,085,985 | \$ 5,034,200 | \$ 5,104,517 | \$ 183 | \$ 5,104,700 | 1.4% | \$ 5,072,700 | -0.6% |
| Intergovernmental | 121,239 | 120,926 | 212,482 | - | 212,482 | 75.7% | 212,483 | 0.0% |
| Interest Income | 195,308 | 275,000 | 149,145 | 125,855 | 275,000 | 0.0% | 200,000 | -27.3% |
| Miscellaneous | 8,876 | 8,779 | 7,590 | 1,189 | 8,779 | 0.0% | 8,779 | 0.0% |
| TOTAL REVENUES | \$ 5,411,408 | \$ 5,438,905 | \$ 5,473,734 | \$ 127,227 | \$ 5,600,961 | 3.0% | \$ 5,493,962 | -1.9% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 3,823,512 | \$ 3,859,550 | \$ 3,006,444 | \$ 944,075 | \$ 3,950,519 | 2.4% | \$ 3,957,666 | 0.2% |
| Other Financing Uses | 4,113 | - | 64,947 | - | 64,947 | | - | |
| TOTAL EXPENDITURES | \$ 3,827,625 | \$ 3,859,550 | \$ 3,071,391 | \$ 944,075 | \$ 4,015,466 | 4.0% | \$ 3,957,666 | -1.4% |
| ENDING FUND BALANCE | \$ 14,846,874 | \$ 16,423,740 | \$ 17,249,217 | \$ 16,432,369 | \$ 16,432,369 | 0.1% | \$ 17,968,665 | 9.3% |
| 15% Reserve | | | | | | | 573,527 | |
| BALANCE AFTER RESERVE | | | | | | | 17,395,138 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 2.5 % above the 2022 Adopted budget and decreased 1.4% below the 2022 Amended budget.

The main revenue source is Property Taxes currently levied at 25.00 mills and projected to generate approximately \$5 million towards operations.

The 2023 Budget contains a monthly allotment of \$300,000.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Dispatched calls | 1,153 | 1,024 | 1,175 |
| Property Insurance Association of Louisiana-Fire Classification rating | 2 | 2 | 2 |
| Training Hours | 10,902 | 9,151 | 9,600 |

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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|-------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 1,109,565 | \$ 1,320,201 | \$ 1,577,599 | \$ 3,202,151 | \$ 1,577,599 | 19.5% | \$ 2,254,666 | 42.9% |
| REVENUES | | | | | | | | |
| Taxes | \$ 4,568,158 | \$ 4,399,580 | \$ 4,855,188 | \$ 109 | \$ 4,855,297 | 10.4% | \$ 4,862,835 | 0.2% |
| Intergovernmental | 104,669 | 104,423 | 176,982 | - | 176,982 | 69.5% | 176,983 | 0.0% |
| Charges For Services | 349,876 | 353,742 | 239,665 | 114,077 | 353,742 | 0.0% | 374,367 | 5.8% |
| Interest Income | 36,247 | 40,000 | 34,074 | 5,926 | 40,000 | 0.0% | 38,000 | -5.0% |
| Other Financing Sources | 60,652 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 5,119,602 | \$ 4,897,745 | \$ 5,305,909 | \$ 120,112 | \$ 5,426,021 | 10.8% | \$ 5,452,185 | 0.5% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 4,382,593 | \$ 4,359,172 | \$ 3,363,588 | \$ 1,067,597 | \$ 4,431,185 | 1.7% | \$ 4,456,042 | 0.6% |
| Other Financing Uses | 268,975 | 265,800 | 317,769 | - | 317,769 | 19.6% | 265,800 | -16.4% |
| TOTAL EXPENDITURES | \$ 4,651,568 | \$ 4,624,972 | \$ 3,681,357 | \$ 1,067,597 | \$ 4,748,954 | 2.7% | \$ 4,721,842 | -0.6% |
| ENDING FUND BALANCE | \$ 1,577,599 | \$ 1,592,974 | \$ 3,202,151 | \$ 2,254,666 | \$ 2,254,666 | 41.5% | \$ 2,985,009 | 32.4% |
| 15% Reserve | | | | | | | 657,389 | |
| BALANCE AFTER RESERVE | | | | | | | 2,327,620 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 2.1% above the 2022 Adopted budget and remain consistent with the 2022 Amended budget.

The 2023 Budget contains a monthly allotment of:

| | |
|-----------------|----------|
| Bridge City | \$67,800 |
| Nine Mile Point | \$69,800 |
| Avondale | \$70,483 |
| Live Oak | \$67,800 |
| Herbert Wallace | \$67,800 |

The main revenue source is Property Taxes currently levied at 25.00 mills and projected to generate \$4.8 million towards operations.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Dispatched calls | 1,247 | 1,274 | 1,250 |
| Property Insurance Association of Louisiana-Fire Classification rating | 2 | 2 | 2 |
| Training Hours | 14,339 | 12,802 | 13,200 |

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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 2,925,236 | \$ 3,177,369 | \$ 3,175,464 | \$ 4,483,298 | \$ 3,175,464 | -0.1% | \$ 2,520,854 | -20.6% |
| REVENUES | | | | | | | | |
| Taxes | \$ 7,496,078 | \$ 7,984,581 | \$ 8,158,976 | \$ 174 | \$ 8,159,150 | 2.2% | \$ 8,123,950 | -0.4% |
| Intergovernmental | 234,413 | 233,947 | 370,052 | 356 | 370,408 | 58.3% | 370,053 | -0.1% |
| Interest Income | 74,441 | 80,000 | 60,660 | 19,340 | 80,000 | 0.0% | 80,000 | 0.0% |
| Miscellaneous | 107 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 7,805,040 | \$ 8,298,528 | \$ 8,589,688 | \$ 19,870 | \$ 8,609,558 | 3.7% | \$ 8,574,003 | -0.4% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 7,554,812 | \$ 7,605,981 | \$ 6,180,128 | \$ 1,982,314 | \$ 8,162,442 | 7.3% | \$ 8,260,858 | 1.2% |
| Other Financing Uses | - | - | 1,101,726 | - | 1,101,726 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 7,554,812 | \$ 7,605,981 | \$ 7,281,854 | \$ 1,982,314 | \$ 9,264,168 | 21.8% | \$ 8,260,858 | -10.8% |
| ENDING FUND BALANCE | \$ 3,175,464 | \$ 3,869,916 | \$ 4,483,298 | \$ 2,520,854 | \$ 2,520,854 | -34.9% | \$ 2,833,999 | 12.4% |
| 15% Reserve | | | | | | | 1,133,222 | |
| BALANCE AFTER RESERVE | | | | | | | 1,700,777 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 8.6% above the 2022 Adopted budget and decreased 10.8% below the 2022 Amended budget. This decreased is due to a one time transfer to Fire No. 8 capital for the purchase of a rescue truck for the District.

The main revenue source is Property Taxes currently levied at 25.00 mills and projected to generate approximately \$8.1 million for operations.

The 2023 Budget contains a monthly allotment of \$214,000 per fire company (\$642,000 total monthly).

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Dispatched calls | 2,965 | 3,069 | 3,040 |
| Property Insurance Association of Louisiana-Fire Classification rating | 2 | 2 | 2 |
| Training Hours | 16,922 | 15,417 | 16,156 |

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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 60,565 | \$ 30,075 | \$ 64,020 | \$ 427,290 | \$ 64,020 | 112.9% | \$ 64,020 | 0.0% |
| REVENUES | | | | | | | | |
| Other Intergovernmental | \$ 67 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Charges For Services | 7,770,906 | 7,585,000 | 4,498,580 | 3,086,420 | 7,585,000 | 0.0% | 7,690,000 | 1.4% |
| Interest Income | 3,387 | 5,000 | 2,124 | 2,876 | 5,000 | 0.0% | 3,500 | -30.0% |
| TOTAL REVENUES | \$ 7,774,361 | \$ 7,590,000 | \$ 4,500,704 | \$ 3,089,296 | \$ 7,590,000 | 0.0% | \$ 7,693,500 | 1.4% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 7,770,906 | \$ 7,590,000 | \$ 4,137,434 | \$ 3,452,566 | \$ 7,590,000 | 0.0% | \$ 7,693,500 | 1.4% |
| TOTAL EXPENDITURES | \$ 7,770,906 | \$ 7,590,000 | \$ 4,137,434 | \$ 3,452,566 | \$ 7,590,000 | 0.0% | \$ 7,693,500 | 1.4% |
| ENDING FUND BALANCE | \$ 64,020 | \$ 30,075 | \$ 427,290 | \$ 64,020 | \$ 64,020 | 112.9% | \$ 64,020 | 0.0% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 1.4% above the 2022 Adopted budget and increased 1.4% above the 2022 Amended budget.

Jefferson Parish Sheriff's Office operates the Jefferson Parish Communication District pursuant to a CEA authorized by Jefferson Parish Resolution No. 135879 commencing on July 1, 2020 and will remain in effect until June 30, 2024.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| 911 calls answered | 695,362 | 697,446 | 699,862 |
| Text to 911 | 684 | 718 | 730 |
| Total Computer Aid Dispatching (CAD) Incidents (Law, Fire & EMS) | 510,568 | 515,545 | 520,522 |

JEFFERSON PARISH, LOUISIANA

SECURITY ENHANCEMENT DISTRICT RE-CAP

BUDGET # : 22180
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The Security Enhancement District has three subdivisions, Stonebridge, Plantation Estates and Old Metairie, that were created to levy an annual Security Enhancement Tax for the purpose of providing security services within the respective subdivisions. The Stonebridge Subdivision Special District was created in 1998, the Plantation Estates Subdivision Special District was created in 2000 and the Old Metairie Special District was created in 2021. 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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 6,693 | \$ (692) | \$ (849) | \$ 162,485 | \$ (849) | 22.6% | \$ 9,477 | -1216.8% |
| REVENUES | | | | | | | | |
| Taxes | \$ 609,354 | \$ 610,997 | \$ 620,479 | 118 | \$ 620,597 | 0.0% | \$ 946,427 | 52.5% |
| Interest Income | 3,276 | 3,500 | 2,934 | 566 | 3,500 | 0.0% | 3,800 | 8.6% |
| TOTAL REVENUES | \$ 612,630 | \$ 614,497 | \$ 623,413 | \$ 684 | \$ 624,097 | 1.6% | \$ 950,227 | 52.3% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 620,171 | \$ 613,771 | \$ 460,079 | \$ 153,692 | \$ 613,771 | 0.0% | \$ 948,502 | 54.5% |
| TOTAL EXPENDITURES | \$ 620,171 | \$ 613,771 | \$ 460,079 | \$ 153,692 | \$ 613,771 | 0.0% | \$ 948,502 | 54.5% |
| ENDING FUND BALANCE | \$ (849) | \$ 34 | \$ 162,485 | \$ 9,477 | \$ 9,477 | 27774.7% | \$ 11,202 | 18.2% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 54.5% above the 2022 Adopted budget and increased 54.5% above the 2022 Amended budget. The increase is primarily due to the addition of the Old Metairie Security Enhancement District.

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

There are three separate taxing district within the fund: Stonebridge with a fee of \$452.15 per parcel, Plantation Estates at \$500 per parcel, and Old Metairie at \$780 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 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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 4,942 | \$ (308) | \$ (1,091) | \$ 110,044 | \$ (1,091) | 254.3% | \$ 8,840 | -910.0% |
| REVENUES | | | | | | | | |
| Taxes | \$ 404,081 | \$ 404,711 | \$ 414,290 | \$ 21 | \$ 414,311 | 2.4% | \$ 422,134 | 1.9% |
| Interest Income | 1,638 | 2,000 | 1,467 | 533 | 2,000 | 0.0% | 2,000 | 0.0% |
| TOTAL REVENUES | \$ 405,719 | \$ 406,711 | \$ 415,757 | \$ 554 | \$ 416,311 | 2.4% | \$ 424,134 | 1.9% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 411,752 | \$ 406,380 | \$ 304,622 | \$ 101,758 | \$ 406,380 | 0.0% | \$ 423,109 | 4.1% |
| TOTAL EXPENDITURES | \$ 411,752 | \$ 406,380 | \$ 304,622 | \$ 101,758 | \$ 406,380 | 0.0% | \$ 423,109 | 4.1% |
| ENDING FUND BALANCE | \$ (1,091) | \$ 23 | \$ 110,044 | \$ 8,840 | \$ 8,840 | 38333.7% | \$ 9,865 | 11.6% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 4.1% above the 2022 Adopted budget and the increased 4.1% above 2022 Amended budget.

The main source of revenue is the levy of a security fee of \$463.46 for services in the subdivision. The security fee was renewed beginning in 2015 for ten years (Resolution No. 123989).

The 2023 monthly allotment will start off at \$35,058 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 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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 1,751 | \$ (384) | \$ 243 | \$ 52,442 | \$ 243 | -163.2% | \$ 638 | 162.8% |
| REVENUES | | | | | | | | |
| Taxes | \$ 205,273 | \$ 206,286 | \$ 206,189 | \$ 97 | \$ 206,286 | 0.0% | \$ 205,273 | -0.5% |
| Interest Income | 1,638 | 1,500 | 1,467 | 33 | 1,500 | 0.0% | 1,600 | 6.7% |
| TOTAL REVENUES | \$ 206,911 | \$ 207,786 | \$ 207,656 | \$ 130 | \$ 207,786 | 0.0% | \$ 206,873 | -0.4% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 208,419 | \$ 207,391 | \$ 155,457 | \$ 51,934 | \$ 207,391 | 0.0% | \$ 206,373 | -0.5% |
| TOTAL EXPENDITURES | \$ 208,419 | \$ 207,391 | \$ 155,457 | \$ 51,934 | \$ 207,391 | 0.0% | \$ 206,373 | -0.5% |
| ENDING FUND BALANCE | \$ 243 | \$ 11 | \$ 52,442 | \$ 638 | \$ 638 | 5696.8% | \$ 1,138 | 78.4% |

BUDGET HIGHLIGHTS:

The 2023 budget remains consistent with the 2022 Adopted budget and the 2022 Amended budget.

The main source of revenue is the levy of a security fee of \$500.00 for services in the subdivision. The security fee was renewed beginning in 2021 for ten years (Resolution No. 137074).

The 2023 monthly allotment will start off at \$17,092 and will increase/decrease with collections.

JEFFERSON PARISH, LOUISIANA
SECURITY ENHANCEMENT DISTRICT - OLD METAIRIE SECURITY

BUDGET # : 22180 - 2878
(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 boundaries of the District. The Old Metairie Security Enhancement District was created in 2021. The Parish collects this security tax through the property tax bills and the funds are available for security enhancement services to the District.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ 319,020 | |
| Interest | - | - | - | - | - | | \$ 200 | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ 319,220 | |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ - | \$ - | - | \$ - | \$ - | | \$ 319,020 | |
| TOTAL EXPENDITURES | - | - | - | - | - | | \$ 319,020 | |
| ENDING FUND BALANCE | \$ - | \$ - | - | \$ - | \$ - | | \$ 200 | |

BUDGET HIGHLIGHTS:

The 2023 budget is estimated at \$319,220 included interest payment.

The main source of revenue is the levy of a security fee of \$780.00 for services in the District. The security fee is \$780.00 per household beginning in 2022 for ten years (Resolution No. 139061).

The 2023 monthly allotment will start off at \$26,585 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:

- ☐ To establish a more open and accessible system of justice.
- ☐ To meet all responsibilities to everyone affected by the court and its activities in a timely and expeditious manner.
- ☐ 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.
- ☐ To maintain judicial independence, while observing the principle of comity in its governmental relations and accountability to the public.
- ☐ Strategic Plan Implementation.
- ☐ Collect fines and fees for various agencies in the Parish and restitution for victims of crimes in the Parish of Jefferson.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 14 | 13 | 13 | | 13 | | 13 | |
| BEGINNING FUND BALANCE | \$ 246,096 | \$ 251,660 | \$ 332,991 | \$ 214,640 | \$ 332,991 | 32.3% | \$ 335,272 | 0.7% |
| REVENUES | | | | | | | | |
| Fines and Forfeitures | \$ 1,171,069 | \$ 1,218,800 | \$ 742,782 | \$ 476,018 | \$ 1,218,800 | 0.0% | \$ 1,180,300 | -3.2% |
| Interest Income | 3,298 | 500 | 2,852 | 648 | 3,500 | 600.0% | 2,000 | -42.9% |
| Miscellaneous | 159 | - | 160 | 40 | 200 | | 150 | -25.0% |
| Other Financing Sources | 371,665 | 298,102 | 298,102 | - | 298,102 | 0.0% | 278,983 | -6.4% |
| TOTAL REVENUES | \$ 1,546,191 | \$ 1,517,402 | \$ 1,043,896 | \$ 476,706 | \$ 1,520,602 | 0.2% | \$ 1,461,433 | -3.9% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 1,417,478 | \$ 1,459,968 | \$ 1,122,033 | \$ 337,935 | \$ 1,459,968 | 0.0% | \$ 1,517,162 | 3.9% |
| Operating Expenses | 41,818 | 58,317 | 40,214 | 18,139 | 58,353 | 0.1% | 59,865 | 2.6% |
| TOTAL EXPENDITURES | \$ 1,459,296 | \$ 1,518,285 | \$ 1,162,247 | \$ 356,074 | \$ 1,518,321 | | \$ 1,577,027 | 3.9% |
| ENDING FUND BALANCE | \$ 332,991 | \$ 250,777 | \$ 214,640 | \$ 335,272 | \$ 335,272 | 33.7% | \$ 219,678 | -34.5% |
| 15% Reserve | | | | | | | 218,894 | |
| BALANCE AFTER RESERVE | | | | | | | \$ 784 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 3.9% above the 2022 Adopted budget and the 2022 Amended budget.

The major source of revenue is the collection of court related fees (probation, commissioner and bail bonds) projected to generate \$1.18 million. Other Financing Sources is due to 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

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Criminal Commissioner Hearings | 26,818 | 25,000 | 25,000 |
| Criminal Commissioner Warrants Signed | 9,852 | 19,000 | 19,000 |
| Domestic Commissioner Hearings | 11,865 | 12,000 | 12,000 |
| Domestic Comm. Hearing Officer hearings | 6,000 | 6,000 | 6,000 |
| Collections total | \$2,612,076 | \$2,700,000 | \$2,700,000 |

JEFFERSON PARISH, LOUISIANA

24TH COURT COMMISSIONERS

BUDGET # : 22190

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Collections Officer | 3 | 3 | 3 |
| Commissioner | 3 | 3 | 3 |
| Court Probation Coordinator | 1 | 0 | 0 |
| 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 | 13 | 13 |
| TOTAL POSITIONS | <u>14</u> | <u>13</u> | <u>13</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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 249 | 249 | 248 | | 248 | | 248 | |
| BEGINNING FUND BALANCE | \$ 26,072,174 | \$ 13,984,091 | \$ 32,608,906 | \$ 26,351,268 | \$ 32,608,906 | 133.2% | \$ 17,596,799 | -46.0% |
| REVENUES | | | | | | | | |
| Taxes | \$ 43,648,078 | \$ 37,061,412 | \$ 27,043,247 | \$ 10,018,165 | \$ 37,061,412 | 0.0% | \$ 43,626,577 | 17.7% |
| Licenses & Permits | 615,999 | 451,900 | 844,892 | 11,008 | 855,900 | 89.4% | 502,900 | -41.2% |
| Intergovernmental | 1,362,967 | 1,412,000 | 1,330,843 | 787,805 | 2,118,648 | 50.0% | 1,458,090 | -31.2% |
| Charges for Services | 53,650 | 40,000 | 57,513 | 2,487 | 60,000 | 50.0% | 40,000 | -33.3% |
| Interest Income | 252,890 | 210,000 | 177,225 | 32,775 | 210,000 | 0.0% | 210,000 | 0.0% |
| Miscellaneous | 605,096 | 191,000 | 577,740 | (21,740) | 556,000 | 191.1% | 191,000 | -65.6% |
| Other Financing Sources | 38,000 | 400,000 | 420,527 | 19,112 | 439,639 | 9.9% | 400,000 | -9.0% |
| TOTAL REVENUES | \$ 46,576,681 | \$ 39,766,312 | \$ 30,451,987 | \$ 10,849,612 | \$ 41,301,599 | 3.9% | \$ 46,428,567 | 12.4% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 13,653,841 | \$ 17,181,120 | \$ 11,144,043 | \$ 6,037,077 | \$ 17,181,120 | 0.0% | 17,471,765 | 1.7% |
| Operating Expenses | 15,532,397 | \$ 19,731,098 | 14,562,058 | 10,319,102 | 24,881,160 | 26.1% | 26,140,395 | 5.1% |
| Capital Outlay | 1,246,710 | \$ 2,132,014 | 450,524 | 3,247,902 | 3,698,426 | 73.5% | 2,228,000 | -39.8% |
| Other Financing Uses | 9,607,000 | \$ 10,553,000 | 10,553,000 | - | 10,553,000 | 0.0% | 8,700,000 | -17.6% |
| TOTAL EXPENDITURES | \$ 40,039,949 | \$ 49,597,232 | \$ 36,709,625 | \$ 19,604,081 | \$ 56,313,706 | 13.5% | \$ 54,540,160 | -3.1% |
| ENDING FUND BALANCE | \$ 32,608,906 | \$ 4,153,171 | \$ 26,351,268 | \$ 17,596,799 | \$ 17,596,799 | 323.7% | \$ 9,485,206 | -46.1% |
| 15% Reserve | | | | | | | 4,564,942 | |
| BALANCE AFTER RESERVE | | | | | | | \$ 4,920,264 | |

BUDGET HIGHLIGHTS:

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.

The 2023 budget increased 10% above the 2022 Adopted budget and decreased 3.1% below the 2022 Amended budget. The decrease in the Amended is primarily due to less transfers to capital for capital improvements and a reduction in capital outlays for equipment.

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:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|---------------------------|----------------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 165 | 165 | 164 | | 164 | | 164 | |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 8,363,289 | \$ 10,979,863 | \$ 7,045,155 | \$ 3,934,708 | \$ 10,979,863 | 0.0% | \$ 11,343,723 | 3.3% |
| Operating Expenses | 7,925,679 | 12,413,382 | 9,977,364 | 6,241,869 | 16,219,233 | 30.7% | 18,495,299 | 14.0% |
| Capital Outlay | 481,795 | 1,320,014 | 84,917 | 2,293,471 | 2,378,388 | 80.2% | 1,493,000 | -37.2% |
| Other Financing Uses | 9,607,000 | 10,553,000 | 10,553,000 | - | 10,553,000 | 0.0% | 8,700,000 | -17.6% |
| TOTAL EXPENDITURES | \$ 26,377,763 | \$ 35,266,259 | \$ 27,660,436 | \$ 12,470,048 | \$ 40,130,484 | 13.8% | \$ 40,032,022 | -0.2% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 13.5% above the 2022 Adopted budget and remain consistent with the 2022 Amended budget. The increase is primarily due to increased in fuel costs, operating supplies and contracted repairs. The increases were partially offset by less in capital outlay and transfers to capital.

Capital outlay includes funding for a dump truck, two trash trucks with containers, backhoe, four asphalt rollers, two fork lifts, an air compressor, a message board, and pick up trucks.

Other Financing Uses include transfers to the capital budget for Lapalco Bridge repairs, Parkways admin repairs, asphalt work, concrete panel replacement, major street repair projects, and additional funding for the West Bank Maintenance Building renovations.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|------------------------|----------------|-------------------|-------------------|
| Asphalt (Tons) | 2,579 | 2,500 | 2,500 |
| Concrete (Cubic Yards) | 1,340 | 1,280 | 1,300 |

JEFFERSON PARISH, LOUISIANA

STREETS DEPARTMENT

BUDGET # : 22200-3000/3002/3003

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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 |
| Building Maintenance Supervisor | 1 | 1 | 1 |
| Custodial Worker | 1 | 1 | 1 |
| Engineering Division Supervisor | 1 | 1 | 1 |
| Engineering Inspector | 9 | 10 | 10 |
| Equipment Operator | 25 | 25 | 25 |
| Executive Assistant | 1 | 1 | 1 |
| Executive Superintendent | 1 | 0 | 0 |
| Laborer | 59 | 59 | 59 |
| Plant Maintenance Electrician | 1 | 1 | 1 |
| Payroll Clerk | 1 | 1 | 1 |
| Public Works Business Manager | 1 | 1 | 1 |
| Public Works Business Manager - Asst | 0 | 1 | 1 |
| Road Maintenance Foreman | 16 | 15 | 15 |
| Road Maintenance Supt | 9 | 9 | 9 |
| Roads Oper/Mtc Program Manager | 1 | 1 | 1 |
| Secretary | 1 | 0 | 0 |
| Trades Helper | 1 | 1 | 1 |
| Truck Driver | 15 | 15 | 15 |
| Typist Clerk | 7 | 7 | 7 |
| Welder | <u>2</u> | <u>2</u> | <u>2</u> |
| TOTAL FULL TIME | 165 | 164 | 164 |
| TOTAL POSITIONS | <u>165</u> | <u>164</u> | <u>164</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:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|---------------------------|---------------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 44 | 44 | 44 | | 44 | | 44 | |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 2,574,031 | \$ 3,185,886 | \$ 2,072,209 | \$ 1,113,677 | \$ 3,185,886 | 0.0% | \$ 3,140,456 | -1.4% |
| Operating Expenses | 5,167,292 | 5,189,961 | 3,372,466 | 3,022,029 | 6,394,495 | 23.2% | 5,633,389 | -11.9% |
| Capital Outlay | 529,260 | 615,000 | 216,947 | 746,031 | 962,978 | 56.6% | 540,000 | -43.9% |
| TOTAL EXPENDITURES | \$ 8,270,583 | \$ 8,990,847 | \$ 5,661,622 | \$ 4,881,737 | \$ 10,543,359 | 17.3% | \$ 9,313,845 | -11.7% |

BUDGET HIGHLIGHTS:

The 2023 budget increased 3.6% above the 2022 Adopted budget and decreased 11.7% below the 2022 Amended budget.

Capital outlay includes funding to replace stump grinder, crew van, grapple truck and a dump truck.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|------------------------------|----------------|-------------------|-------------------|
| Grass Cutting-Smooth (acres) | 850 | 850 | 850 |
| Grass Cutting-Rough (acres) | 500 | 500 | 500 |
| In-House tree cutting | 439 | 450 | 400 |
| Contract tree cutting | 500 | 200 | 300 |
| In-House tree trimming | 1,000 | 1,000 | 1,000 |
| Contract tree trimming | 131 | 600 | 600 |
| Tree Planted | 50 | 60 | 60 |

JEFFERSON PARISH, LOUISIANA

PARKWAY DEPARTMENT

BUDGET #: 22200-3050/3051/3052

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|----------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Arborist | 1 | 1 | 1 |
| Clerk | 1 | 1 | 0 |
| Complaints Investigator | 1 | 1 | 1 |
| Equipment Operator | 19 | 19 | 19 |
| Executive Assistant | 1 | 1 | 1 |
| Foreman | 2 | 2 | 2 |
| Horticulturist | 1 | 1 | 1 |
| Laborer | 9 | 9 | 9 |
| Parkway Maintenance Supt | 5 | 5 | 5 |
| Secretary | 1 | 1 | 1 |
| Typist Clerk | 1 | 1 | 2 |
| Vegetative Management Specialist | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL TIME | 44 | 44 | 44 |
| TOTAL POSITIONS | <u>44</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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|---------------------------|---------------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 40 | 40 | 40 | | 40 | | 40 | |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 2,716,522 | \$ 3,015,371 | \$ 2,026,679 | \$ 988,692 | \$ 3,015,371 | 0.0% | \$ 2,987,586 | -0.9% |
| Operating Expenses | 2,439,426 | 2,127,755 | 1,212,228 | 1,055,204 | 2,267,432 | 6.6% | 2,011,707 | -11.3% |
| Capital Outlay | 235,655 | 197,000 | 148,660 | 208,400 | 357,060 | 81.2% | 195,000 | -45.4% |
| TOTAL EXPENDITURES | \$ 5,391,603 | \$ 5,340,126 | \$ 3,387,567 | \$ 2,252,296 | \$ 5,639,863 | 5.6% | \$ 5,194,293 | -7.9% |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 2.7% below the 2022 Adopted budget and decreased 7.9% below the 2023 Amended budget.

Capital outlay includes funding for transit van and two crew cab pickup truck.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Traffic Signals & School Zone Flashers Maintained: | 288 | 290 | 300 |

JEFFERSON PARISH, LOUISIANA

TRAFFIC ENGINEERING

BUDGET #: 22200-3005

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Engineer | 2 | 2 | 2 |
| Engineer In Training | 0 | 0 | 0 |
| Executive Assistant | 1 | 1 | 1 |
| Laborer | 1 | 1 | 1 |
| Shop Carpenter | 1 | 1 | 1 |
| Sign Designer | 2 | 2 | 2 |
| Sign Marking Foreman | 1 | 1 | 1 |
| Sign Marking Supt | 4 | 4 | 4 |
| Sign Technician | 14 | 14 | 14 |
| Signal Superintendent | 3 | 3 | 3 |
| Signal Technician | 7 | 7 | 7 |
| 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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|-------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 1,276,158 | \$ 1,117,710 | \$ 1,260,777 | \$ 1,514,015 | \$ 1,260,777 | 12.8% | \$ 1,186,815 | -5.9% |
| REVENUES | | | | | | | | |
| Interest Income | \$ 17,553 | \$ 20,000 | \$ 13,582 | \$ 6,418 | \$ 20,000 | 0.0% | \$ 18,000 | -10.0% |
| Miscellaneous | 671,690 | 644,250 | 686,004 | (16,754) | 669,250 | 3.9% | 656,500 | -1.9% |
| Other Financing Sources | - | - | - | 48,448 | 48,448 | | - | -100.0% |
| TOTAL REVENUES | \$ 689,242 | \$ 664,250 | \$ 699,586 | \$ 38,112 | \$ 737,698 | 11.1% | \$ 674,500 | -8.6% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 477,189 | \$ 583,460 | \$ 218,148 | \$ 365,312 | \$ 583,460 | 0.0% | \$ 590,465 | 1.2% |
| Other Financing Uses | 227,435 | 228,200 | 228,200 | - | 228,200 | 0.0% | 229,600 | 0.6% |
| TOTAL EXPENDITURES | \$ 704,624 | \$ 811,660 | \$ 446,348 | \$ 365,312 | \$ 811,660 | 0.0% | \$ 820,065 | 1.0% |
| ENDING FUND BALANCE | \$ 1,260,777 | \$ 970,300 | \$ 1,514,015 | \$ 1,186,815 | \$ 1,186,815 | 22.3% | \$ 1,041,250 | -12.3% |
| 15% Reserve | | | | | | | 71,578 | |
| BALANCE AFTER RESERVE | | | | | | | 969,671 | |

BUDGET HIGHLIGHTS:

The 2023 budget remain consistent with the 2022 Adopted budget and consistent with the 2022 Amended budget.

The \$229,600 in other financing uses is a transfer to debt for payment of the CPZ bond issue.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---------------------|----------------|-------------------|-------------------|
| Service Work Orders | 377,812 | 325,970 | 342,000 |

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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 1,638,511 | \$ 1,765,955 | \$ 1,785,931 | \$ 1,921,416 | \$ 1,785,931 | 1.1% | \$ 1,813,865 | 1.6% |
| REVENUES | | | | | | | | |
| Taxes | \$ 259,481 | \$ 258,900 | \$ 157,194 | \$ 1,706 | \$ 158,900 | -38.6% | \$ 159,100 | 0.1% |
| Intergovernmental | 1,350 | 1,350 | 1,359 | - | 1,359 | 0.7% | 1,359 | 0.0% |
| Interest Income | 22,041 | 26,000 | 15,744 | 10,256 | 26,000 | 0.0% | 20,000 | -23.1% |
| TOTAL REVENUES | \$ 282,872 | \$ 286,250 | \$ 174,297 | \$ 11,962 | \$ 186,259 | -34.9% | \$ 180,459 | -3.1% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 135,451 | \$ 158,325 | \$ 38,812 | \$ 119,513 | \$ 158,325 | 0.0% | \$ 183,318 | 15.8% |
| TOTAL EXPENDITURES | \$ 135,451 | \$ 158,325 | \$ 38,812 | \$ 119,513 | \$ 158,325 | 0.0% | \$ 183,318 | 15.8% |
| ENDING FUND BALANCE | \$ 1,785,931 | \$ 1,893,880 | \$ 1,921,416 | \$ 1,813,865 | \$ 1,813,865 | -4.2% | \$ 1,811,006 | -0.2% |
| 15% Reserve | | | | | | | 20,318 | |
| BALANCE AFTER RESERVE | | | | | | | 1,790,689 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 15.8% above the 2022 Adopted budget and increased 15.8% above the 2022 Amended budget. The increase was primarily due to the rise in cost of purchased power.

The main revenue source for this department is Property Taxes currently levied at 5.46 mills and projected to generate \$159,100 for operations.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 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 Entergy invoices as well as repair or maintenance invoices issued by Entergy.

DEPARTMENTAL SUMMARY:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| Positions | 5 | 6 | 6 | | 6 | | 6 | |
| BEGINNING FUND BALANCE | \$ 4,055,807 | \$ 3,006,663 | \$ 4,196,548 | \$ 6,303,290 | \$ 4,196,548 | 39.6% | \$ 2,849,147 | -32.1% |
| REVENUES | | | | | | | | |
| Taxes | \$ 8,223,080 | \$ 8,181,205 | \$ 8,351,824 | \$ 119 | \$ 8,351,943 | 2.1% | \$ 8,319,743 | -0.4% |
| Intergovernmental | 188,570 | 188,570 | 188,328 | 450,242 | 638,570 | 238.6% | 188,328 | -70.5% |
| Interest Income | 21,364 | 26,500 | 33,556 | 12,944 | 46,500 | 75.5% | 26,500 | -43.0% |
| Miscellaneous | 225,912 | - | 26,728 | 272 | 27,000 | | 5,000 | -81.5% |
| TOTAL REVENUES | \$ 8,658,925 | \$ 8,396,275 | \$ 8,600,436 | \$ 463,577 | \$ 9,064,013 | 8.0% | \$ 8,539,571 | -5.8% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 456,643 | \$ 655,868 | \$ 370,330 | \$ 285,538 | \$ 655,868 | 0.0% | \$ 632,738 | -3.5% |
| Operating Expenses | 5,859,308 | 7,814,818 | 4,722,276 | 3,629,481 | 8,351,757 | 6.9% | 8,608,863 | 3.1% |
| Capital Outlay | 520 | 2,701 | - | 2,701 | 2,701 | 0.0% | 2,500 | -7.4% |
| Debt Service | 601,713 | 601,088 | 601,088 | - | 601,088 | 0.0% | 601,150 | 0.0% |
| Other Financing Uses | 1,600,000 | 800,000 | 800,000 | - | 800,000 | 0.0% | - | -100.0% |
| TOTAL EXPENDITURES | \$ 8,518,184 | \$ 9,874,475 | \$ 6,493,694 | \$ 3,917,720 | \$ 10,411,414 | 5.4% | \$ 9,845,251 | -5.4% |
| ENDING FUND BALANCE | \$ 4,196,548 | \$ 1,528,463 | \$ 6,303,290 | \$ 2,849,147 | \$ 2,849,147 | 86.4% | \$ 1,543,467 | -45.8% |
| 15% Reserve | | | | | | | 1,037,728 | |
| BALANCE AFTER RESERVE | | | | | | | 505,740 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 0.3% below the 2022 Adopted budget and decreased 5.4% below the 2022 Amended budget. The primary reason for the decrease is due to a one-time transfer to capital not reoccurring in 2023.

The main revenue source for this department is Property Taxes currently levied at 2.82 mills and projected to generate approximately \$8.3 million for operations.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|--------------------------|----------------|-------------------|-------------------|
| Street lights maintained | 25,000 | 60,000 | 75,000 |
| Entergy-Owned | | 35,000 | 35,000 |
| Parish-Owned | 25,000 | 25,000 | 40,000 |

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED ROAD LIGHTING

BUDGET # : 22240

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|----------------------------------|---------------------------|---------------------------|---------------------------|
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Electrical Inspector | 1 | 2 | 2 |
| 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 | 6 | 6 |
| TOTAL POSITIONS | <u>5</u> | <u>6</u> | <u>6</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 69 pump stations and 184 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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| Positions | 295 | 295 | 295 | | 295 | | 295 | |
| BEGINNING FUND BALANCE | \$ 25,452,858 | \$ 17,211,622 | \$ 26,625,444 | \$ 25,017,420 | \$ 26,625,444 | 54.7% | \$ 10,375,691 | -61.0% |
| REVENUES | | | | | | | | |
| Taxes | \$ 38,897,482 | \$ 35,874,415 | \$ 31,351,116 | \$ 4,845,738 | \$ 36,196,854 | 0.9% | \$ 38,914,034 | 7.5% |
| Intergovernmental | 625,322 | 587,729 | 753,391 | (26,390) | 727,001 | 23.7% | 587,499 | -19.2% |
| Interest Income | 369,640 | 475,000 | 238,336 | 236,664 | 475,000 | 0.0% | 325,000 | -31.6% |
| Miscellaneous | 121,376 | 91,767 | 87,105 | 4,662 | 91,767 | 0.0% | 75,564 | -17.7% |
| TOTAL REVENUES | \$ 40,013,821 | \$ 37,028,911 | \$ 32,429,948 | \$ 5,060,674 | \$ 37,490,622 | 1.2% | \$ 39,902,097 | 6.4% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 14,964,797 | \$ 19,620,854 | \$ 11,124,568 | \$ 8,496,286 | \$ 19,620,854 | 0.0% | \$ 19,843,617 | 1.1% |
| Operating Expenses | 20,736,898 | 24,524,001 | 17,031,841 | 10,218,316 | 27,250,157 | 11.1% | 24,635,437 | -9.6% |
| Capital Outlay | - | - | 1,903 | 7,797 | 9,700 | | - | -100.0% |
| Debt Services | 230,955 | 225,574 | 225,571 | 3 | 225,574 | 0.0% | 220,276 | -2.3% |
| Other Financing Uses | 2,908,585 | - | 5,654,089 | 980,001 | 6,634,090 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 38,841,235 | \$ 44,370,429 | \$ 34,037,972 | \$ 19,702,403 | \$ 53,740,375 | 21.1% | \$ 44,699,330 | -16.8% |
| ENDING FUND BALANCE | \$ 26,625,444 | \$ 9,870,104 | \$ 25,017,420 | \$ 10,375,691 | \$ 10,375,691 | 5.1% | \$ 5,578,458 | -46.2% |
| 15% Reserve | | | | | | | 5,389,897 | |
| BALANCE AFTER RESERVE | | | | | | | 188,560 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 0.7% above the 2022 Adopted budget and decreased 16.8% below the 2022 Amended budget. The decreased is due to a one-time transfer to capital not reoccurring in 2023.

The major source of revenue for Consolidated Drainage District No. 2 is \$38.9 million of taxes collected from two sources:

- Property Taxes currently levied at 4.51 mills and projected to generate \$17 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 \$17.9 million plus a \$4 million allocation from the 2/3 of 1/2 cent sales tax.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Pumping Capacity (CFS) | 50,561 | 50,565 | 50,575 |
| Canal Bank Repair & Reinforcement (acres) | 3.00 | 15.00 | 5.00 |
| Canal Construction (CY) | 0 | 200 | 100 |

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED DRAINAGE DISTRICT NO. 2

BUDGET #: 22320

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|------------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 3 | 3 | 3 |
| Assistant Director | 1 | 1 | 1 |
| Clerk | 1 | 1 | 1 |
| College Intern | 2 | 2 | 2 |
| Custodian | 1 | 1 | 0 |
| Drainage Oper/Mtc Program Manager | 3 | 3 | 3 |
| Engineer | 1 | 1 | 1 |
| Engineer in Training | 4 | 4 | 4 |
| Engineer Inspector | 2 | 2 | 2 |
| Equipment Operator | 38 | 38 | 38 |
| Executive Assistant | 1 | 1 | 1 |
| Foreman | 6 | 6 | 5 |
| Laborer | 75 | 75 | 75 |
| Maintenance Foreman | 6 | 6 | 7 |
| Maintenance Supt. | 8 | 8 | 9 |
| Plant Maintenance Electrician | 2 | 2 | 2 |
| Public Works Business Manager | 1 | 1 | 1 |
| Public Works Business Manager Asst | 1 | 1 | 1 |
| Pump Station Maintenance Super | 1 | 1 | 1 |
| Pump Station Operator | 69 | 69 | 69 |
| Pump Station Superintendent | 8 | 8 | 8 |
| Resident Pump Station Operator | 4 | 4 | 4 |
| Stationary Diesel Specialist | 3 | 3 | 3 |
| Tradeshelper | 25 | 25 | 25 |
| Truck Driver | 16 | 16 | 16 |
| Typist Clerk | 11 | 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 a 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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 4 | 4 | 4 | | 4 | | 4 | |
| BEGINNING FUND BALANCE | \$ 9,001,091 | \$ 6,805,417 | \$ 9,282,392 | \$ 11,186,730 | \$ 9,282,392 | 36.4% | \$ 7,897,360 | -14.9% |
| REVENUES | | | | | | | | |
| Taxes | \$ 10,959,132 | \$ 10,907,454 | \$ 11,137,480 | \$ 148 | \$ 11,137,628 | 2.1% | \$ 11,079,828 | -0.5% |
| Intergovernmental | 210,776 | 205,955 | 209,193 | 83 | 209,276 | 1.6% | 205,872 | -1.6% |
| Charges For Services | 23,914,367 | 24,654,754 | 19,044,214 | 5,610,540 | 24,654,754 | 0.0% | 25,654,203 | 4.1% |
| Interest Income | 126,375 | 165,000 | 96,737 | 68,263 | 165,000 | 0.0% | 130,000 | -21.2% |
| Miscellaneous | 1,397,861 | 1,210,000 | 797,515 | 412,485 | 1,210,000 | 0.0% | 1,215,000 | 0.4% |
| TOTAL REVENUES | \$ 36,608,510 | \$ 37,143,163 | \$ 31,285,139 | \$ 6,091,519 | \$ 37,376,658 | 0.6% | \$ 38,284,903 | 2.4% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 174,232 | \$ 273,125 | \$ 123,212 | \$ 149,913 | \$ 273,125 | 0.0% | \$ 282,629 | 3.5% |
| Operating Expenses | 36,149,088 | 38,056,687 | 28,835,355 | 9,221,332 | 38,056,687 | 0.0% | 39,967,110 | 5.0% |
| Capital Outlay | 3,889 | 9,600 | 22,234 | 9,644 | 31,878 | 232.1% | 9,600 | -69.9% |
| Other Financing Uses | - | 400,000 | 400,000 | - | 400,000 | 0.0% | 400,000 | 0.0% |
| TOTAL EXPENDITURES | \$ 36,327,209 | \$ 38,739,412 | \$ 29,380,801 | \$ 9,380,889 | \$ 38,761,690 | 0.1% | \$ 40,659,339 | 4.9% |
| ENDING FUND BALANCE | \$ 9,282,392 | \$ 5,209,168 | \$ 11,186,730 | \$ 7,897,360 | \$ 7,897,360 | 51.6% | \$ 5,522,924 | -30.1% |
| 15% Reserve | | | | | | | 5,449,081 | |
| BALANCE AFTER RESERVE | | | | | | | 73,843 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 5.0% above the 2022 Adopted budget and 4.9% above the 2022 Amended budget. The increase is primarily due to costs related to contracted garbage services provided and landfill disposal fees.

The major source of revenue for Consolidated Garbage District No. 1 is \$36.6 million from two sources:

- Property Taxes currently levied at 4.00 mills and projected to generate \$11 million for operations.
- Services charges are projected to generate \$25.6 million for operations.

Improvements to the landfill gas and leachate collection systems are continuing, however, emergency related repairs and construction are expected to be minor. Cell 25 is partially constructed with construction of the remaining portion of the liner system along with the installation of gas and leachate collection systems.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Municipal/Commercial Solid Waste (tons) | 252,940 | 280,000 | 281,500 |
| Waste Tires collected (tons) | 136 | 149 | 164 |
| Waste collected from Parish Facilities (tons) | 71,428 | 80,000 | 75,000 |
| Royalties collected from disposal operations | \$255,770 | \$158,292 | \$160,000 |
| Royalties collected from Landfill gas | \$1,344,730 | \$1,350,000 | \$1,400,000 |
| Household waste collected (tons) | 4,027 | 4,430 | 4,875 |
| Hazardous Waste bi-annual events (tons) | 0 | 68 | 75 |
| Hazardous Waste collected (tons) | 15 | 89 | 97 |

JEFFERSON PARISH, LOUISIANA

LANDFILL DIVISION

BUDGET # : 22390-3500

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|----------------------------------|---------------------------|---------------------------|---------------------------|
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Engineer | 1 | 1 | 1 |
| Environmental Quality Specialist | 2 | 2 | 2 |
| Landfill Engineer | 0 | 0 | 0 |
| Landfill Operations Manager | <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.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|--|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 1 | 1 | 1 | | 1 | | 1 | |
| BEGINNING FUND BALANCE | \$ 2,084,401 | \$ 1,720,220 | \$ 2,190,989 | \$ 2,615,033 | \$ 2,190,989 | 27.4% | \$ 1,947,207 | -11.1% |
| REVENUES | | | | | | | | |
| Taxes | \$ 1,376,996 | \$ 1,374,268 | \$ 1,401,468 | \$ 222 | \$ 1,401,690 | 2.0% | \$ 1,396,690 | -0.4% |
| Interest Income | 32,178 | 20,000 | 22,614 | 6,386 | 29,000 | 45.0% | 25,000 | -13.8% |
| Other Financing Sources | 57,853 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 1,467,028 | \$ 1,394,268 | \$ 1,424,082 | \$ 6,608 | \$ 1,430,690 | 2.6% | \$ 1,421,690 | -0.6% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 94,077 | \$ 98,325 | \$ 79,237 | \$ 19,088 | \$ 98,325 | 0.0% | \$ 98,436 | 0.1% |
| Operating Expenses | 486,363 | 355,804 | 321,801 | 655,346 | 977,147 | 174.6% | 368,208 | -62.3% |
| Other Financing Uses | 780,000 | 350,000 | 599,000 | - | 599,000 | 71.1% | 350,000 | -41.6% |
| TOTAL EXPENDITURES | \$ 1,360,440 | \$ 804,129 | \$ 1,000,038 | \$ 674,434 | \$ 1,674,472 | 108.2% | \$ 816,644 | -51.2% |
| ENDING FUND BALANCE | \$ 2,190,989 | \$ 2,310,359 | \$ 2,615,033 | \$ 1,947,207 | \$ 1,947,207 | -15.7% | \$ 2,552,253 | 31.1% |
| 15% Reserve | | | | | | | 87,066 | |
| Pending Incentives/Council District Improvement Assistance Funds | | | | | | | 2,033,418 | |
| BALANCE AFTER RESERVE | | | | | | | 431,769 | |

BUDGET HIGHLIGHTS:

The main revenue source for this department is Property Taxes currently levied at .47 mills and projected to generate approximately \$1,397,000 for operations.

| The 2023 Budget includes: | Amended 2022 | Proposed 2023 |
|--|-----------------|------------------|
| British Airways-Risk Mitigation Costs(Reserved) | 250,000 | 250,000 |
| JEDCO Economic - Development Assistance | 90,000 | 90,000 |
| Carnival Events | 350,000 | 350,000 |
| Sugar Bowl B-ball tournament | 130,000 | - |
| JCVB - Uncle Sam Jam | 55,100 | - |
| Jefferson Chamber- Tour de Jefferson | 38,000 | - |
| Jefferson Parish Housing Authority Transition Plan | 249,000 | - |
| JPSB-Early Childhood Care | 302,000 | - |
| Jeff Chamber of Commerce | 4,952 | - |
| Lafitte Seafood Fest | 75,000 | - |

There are several pending film incentives totaling \$956,000 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

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|------------------|----------------|-------------------|-------------------|
| Permits Issued | 12 | 14 | 18 |
| Production spend | \$ 10,600,000 | \$ 15,000,000 | \$ 19,500,000 |
| Approved rebates | - | - | 4 |

JEFFERSON PARISH, LOUISIANA

ECONOMIC DEVELOPMENT/OFFICE OF FILM JEFFERSON

BUDGET #: 22520

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|-------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 288,695 | \$ 196,646 | \$ 206,336 | \$ 31,092 | \$ 206,336 | 4.9% | \$ 29,804 | -85.6% |
| REVENUES | | | | | | | | |
| Taxes | \$ 4,540,002 | \$ 4,532,543 | \$ 4,600,733 | \$ 174 | \$ 4,600,907 | 1.5% | \$ 4,595,107 | -0.1% |
| Interest Income | 3,693 | 6,000 | 2,152 | 3,848 | 6,000 | 0.0% | 3,500 | -41.7% |
| Other Financing Sources | 1 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 4,543,696 | \$ 4,538,543 | \$ 4,602,885 | \$ 4,022 | \$ 4,606,907 | 1.5% | \$ 4,598,607 | -0.2% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | 109,597 | 107,049 | 252,948 | 5,310 | 258,258 | 141.3% | 109,211 | -57.7% |
| Other Financing Uses | 4,516,457 | 4,581,494 | 4,525,181 | - | 4,525,181 | -1.2% | 4,458,440 | -1.5% |
| TOTAL EXPENDITURES | \$ 4,626,054 | \$ 4,688,543 | \$ 4,778,129 | \$ 5,310 | \$ 4,783,439 | 2.0% | \$ 4,567,651 | -4.5% |
| ENDING FUND BALANCE | \$ 206,336 | \$ 46,646 | \$ 31,092 | \$ 29,804 | \$ 29,804 | -36.1% | \$ 60,760 | 103.9% |
| 15% Reserve | | | | | | | 16,440 | |
| BALANCE AFTER RESERVE | | | | | | | 44,320 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 2.6% below the 2022 Adopted budget and 4.5% below the 2022 Amended budget.

The main revenue source for this department is Property Taxes currently levied at 1.41 mills and projected to generate approximately \$4.6 million for operations.

| | <u>2022</u> | <u>2023</u> |
|--------------------------------------|-------------|-------------|
| District Attorney | 4,002,432 | 3,995,990 |
| Constable & Justice of Peace | 96,000 | 96,000 |
| Juvenile Court-Process Servers | 210,000 | 210,000 |
| Major Crimes Task Force | 90,000 | 90,000 |
| District Courts - Computer Equipment | 126,749 | 66,450 |

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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|-------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 1,085,586 | \$ 860,361 | \$ 1,040,817 | \$ 1,609,172 | \$ 1,040,817 | 21.0% | \$ 674,115 | -35.2% |
| REVENUES | | | | | | | | |
| Taxes | \$ 3,246,847 | \$ 3,218,334 | \$ 3,261,284 | \$ 2,482 | \$ 3,263,766 | 1.4% | \$ 3,275,166 | 0.3% |
| Charges For Services | - | - | 68,636 | 1,364 | 70,000 | | - | |
| Interest Income | 20,832 | 24,000 | 16,006 | 7,994 | 24,000 | 0.0% | 24,000 | 0.0% |
| Other Financing Sources | - | - | 175,948 | - | 175,948 | | - | -100.0% |
| TOTAL REVENUES | \$ 3,269,435 | \$ 3,242,334 | \$ 3,521,874 | \$ 11,840 | \$ 3,533,714 | 9.0% | \$ 3,299,166 | -6.6% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 1,063,851 | \$ 1,326,312 | \$ 641,460 | \$ 821,897 | \$ 1,463,357 | 10.3% | \$ 763,770 | -47.8% |
| Debt Service | - | - | 87,974 | - | 87,974 | | 561,942 | 538.8% |
| Other Financing Uses | 2,250,352 | 2,193,427 | 2,224,085 | 125,000 | 2,349,085 | 7.1% | 1,645,565 | -29.9% |
| TOTAL EXPENDITURES | \$ 3,314,203 | \$ 3,519,739 | \$ 2,953,519 | \$ 946,897 | \$ 3,900,416 | 10.8% | \$ 2,971,277 | -23.8% |
| ENDING FUND BALANCE | \$ 1,040,817 | \$ 582,956 | \$ 1,609,172 | \$ 674,115 | \$ 674,115 | 15.6% | \$ 1,002,004 | 48.6% |
| 15% Reserve | | | | | | | 159,578 | |
| BALANCE AFTER RESERVE | | | | | | | 842,426 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 15.6% below the 2022 Adopted budget and 23.8% below the 2022 Amended budget. The decrease is primarily due to a decrease 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 \$3.3 million for operations. The 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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|-------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 1,000,298 | \$ 834,018 | \$ 1,011,252 | \$ 1,489,165 | \$ 1,011,252 | 21.3% | \$ 680,085 | -32.7% |
| REVENUES | | | | | | | | |
| Taxes | \$ 1,666,823 | \$ 1,641,667 | \$ 1,661,941 | \$ 2,442 | \$ 1,664,383 | 1.4% | \$ 1,680,083 | 0.9% |
| Charges For Services | - | - | 68,636 | 1,364 | 70,000 | | - | |
| Interest Income | 10,410 | 12,000 | 8,003 | 3,997 | 12,000 | 0.0% | 12,000 | 0.0% |
| Other Financing Sources | - | - | 87,974 | - | 87,974 | | - | -100.0% |
| TOTAL REVENUES | \$ 1,677,234 | \$ 1,653,667 | \$ 1,826,554 | \$ 7,803 | \$ 1,834,357 | 10.9% | \$ 1,692,083 | -7.8% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 1,048,604 | \$ 1,310,939 | \$ 568,827 | \$ 816,883 | \$ 1,385,710 | 5.7% | \$ 742,894 | -46.4% |
| Other Financing Uses | 617,676 | 624,156 | 779,814 | - | 779,814 | 24.9% | 635,272 | -18.5% |
| TOTAL EXPENDITURES | \$ 1,666,280 | \$ 1,935,095 | \$ 1,348,641 | \$ 816,883 | \$ 2,165,524 | 11.9% | \$ 1,378,166 | -36.4% |
| ENDING FUND BALANCE | \$ 1,011,252 | \$ 552,590 | \$ 1,489,165 | \$ 680,085 | \$ 680,085 | 23.1% | \$ 994,002 | 46.2% |
| 15% Reserve | | | | | | | 157,291 | |
| BALANCE AFTER RESERVE | | | | | | | 836,711 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 28.8% below the 2022 Adopted budget and 36.4% below the 2022 Amended budget. The decrease is primarily due to a new operating contract to operate the Jefferson Performing Arts facility.

The \$618,820 in other financing uses is a transfer to the debt service fund for payment of the debt associated with the construction of the facility and \$16,452 for the performance energy efficiency loan/purchase agreement.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|------------------------|----------------|-------------------|-------------------|
| Number of Shows | 44 | 40 | 92 |
| Actual Attendance | 14,050 | 21,550 | 52,000 |
| Number of Tickets Sold | 5,000 | 16,550 | 38,000 |

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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 85,288 | \$ 26,343 | \$ 29,566 | \$ 120,008 | \$ 29,566 | 12.2% | \$ (5,969) | -120.2% |
| REVENUES | | | | | | | | |
| Taxes | \$ 1,580,024 | \$ 1,576,667 | \$ 1,599,343 | \$ 40 | \$ 1,599,383 | 1.4% | \$ 1,595,083 | -0.3% |
| Interest Income | 10,421 | 12,000 | 8,003 | 3,997 | 12,000 | 0.0% | 12,000 | 0.0% |
| Other Financing Sources | 1,756 | - | 87,974 | - | 87,974 | | - | -100.0% |
| TOTAL REVENUES | \$ 1,592,201 | \$ 1,588,667 | \$ 1,695,320 | \$ 4,037 | \$ 1,699,357 | 7.0% | \$ 1,607,083 | -5.4% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 15,247 | \$ 15,373 | \$ 72,633 | \$ 5,014 | \$ 77,647 | 405.1% | \$ 20,876 | -73.1% |
| Debt Service | - | - | 87,974 | - | 87,974 | | \$ 561,942 | 538.8% |
| Other Financing Uses | 1,632,676 | 1,569,271 | 1,444,271 | 125,000 | 1,569,271 | 0.0% | 1,010,293 | -35.6% |
| TOTAL EXPENDITURES | \$ 1,647,923 | \$ 1,584,644 | \$ 1,604,878 | \$ 130,014 | \$ 1,734,892 | 9.5% | \$ 1,593,111 | -8.2% |
| ENDING FUND BALANCE | \$ 29,566 | \$ 30,366 | \$ 120,008 | \$ (5,969) | \$ (5,969) | -119.7% | \$ 8,003 | -234.1% |
| 15% Reserve | | | | | | | 2,287 | |
| BALANCE AFTER RESERVE | | | | | | | 5,716 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 0.5% above the 2022 Adopted budget and decreased 8.2% below the 2022 Amended budget. In 2022 bonds were issued generating approximately \$10 million for parks improvement projects in the District.

The 2023 Parks Function includes \$1,010,293 of transfers as noted below:

| | |
|-----------------------------|------------|
| LCDA Debt Service | \$ 618,820 |
| East Bank Park Improvements | \$ 391,473 |

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.

- 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
- Source of revenue is millage. The millage renewal election is held every 10 years.
- Liaison to governmental agencies, public requests, and business communities ensuring the needs for the elderly is met
- 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.
- Coordinates the Senior Citizen Exposition, Dance Gala, and Bean Bag Baseball tournament
- The Office of Senior Citizens' Services allocates a portion of millage to the Greater New Orleans Senior Olympic Games

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 2 | 2 | 2 | | 2 | | 2 | |
| BEGINNING FUND BALANCE | \$ 997,729 | \$ 964,985 | \$ 1,499,849 | \$ 1,835,311 | \$ 1,499,849 | 55.4% | \$ 993,202 | -33.8% |
| REVENUES | | | | | | | | |
| Taxes | \$ 1,378,476 | \$ 1,374,076 | \$ 1,401,758 | \$ 132 | \$ 1,401,890 | 2.0% | \$ 1,393,690 | -0.6% |
| Interest Income | 21,508 | 18,000 | 18,889 | 5,111 | 24,000 | 33.3% | 20,000 | -16.7% |
| TOTAL REVENUES | \$ 1,399,984 | \$ 1,392,076 | \$ 1,420,647 | \$ 5,243 | \$ 1,425,890 | 2.4% | \$ 1,413,690 | -0.9% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 196,604 | \$ 214,661 | \$ 160,809 | \$ 53,852 | \$ 214,661 | 0.0% | \$ 219,181 | 2.1% |
| Operating Expenses | 694,260 | 1,188,678 | 806,839 | 758,500 | 1,565,339 | 31.7% | 1,196,630 | -23.6% |
| Other Financing Uses | 7,000 | 42,537 | 117,537 | 35,000 | 152,537 | 258.6% | 43,807 | -71.3% |
| TOTAL EXPENDITURES | \$ 897,864 | \$ 1,445,876 | \$ 1,085,185 | \$ 847,352 | \$ 1,932,537 | 33.7% | \$ 1,459,618 | -24.5% |
| ENDING FUND BALANCE | \$ 1,499,849 | \$ 911,185 | \$ 1,835,311 | \$ 993,202 | \$ 993,202 | 9.0% | \$ 947,274 | -4.6% |
| 15% Reserve | | | | | | | 133,630 | |
| BALANCE AFTER RESERVE | | | | | | | 813,645 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 1.0% above the 2022 Adopted budget and decreased 24.5% below the 2022 Amended budget. The decrease is due to a one-time transfer to capital not reoccurring in 2023.

The main revenue source for this department is Property Taxes currently levied at .47 mills and is projected to generate approximately \$1.4 million for operations.

Grant match for Retired Senior Volunteer Program (RSVP) \$35,000.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|--------------------------------------|----------------|-------------------|-------------------|
| Department Agreements | 6 | 6 | 6 |
| Meals on Wheels program (deliveries) | 57,531 | 56,609 | 55,716 |
| Senior Games participation | 0 | 641 | 800 |
| Senior Center Field Trips | 0 | 300 | 340 |
| Senior Centers Serviced | 6 | 6 | 6 |

JEFFERSON PARISH, LOUISIANA
SENIOR SERVICES

BUDGET # : 22560

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Senior Services Coordinator | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | <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
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 West bank 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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 3,185,886 | \$ 3,462,989 | \$ 3,456,395 | \$ 3,488,335 | \$ 3,456,395 | -0.2% | \$ 3,625,022 | 4.9% |
| REVENUES | | | | | | | | |
| Taxes | \$ 232,395 | \$ 124,909 | \$ 7,689 | \$ 117,220 | \$ 124,909 | 0.0% | \$ 232,395 | 86.1% |
| Interest Income | 39,010 | 50,000 | 28,439 | 21,561 | 50,000 | 0.0% | 35,000 | -30.0% |
| TOTAL REVENUES | \$ 271,406 | \$ 174,909 | \$ 36,128 | \$ 138,781 | \$ 174,909 | 0.0% | \$ 267,395 | 52.9% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 896 | \$ 6,282 | \$ 4,188 | \$ 2,094 | \$ 6,282 | 0.0% | \$ 27 | -99.6% |
| TOTAL EXPENDITURES | \$ 896 | \$ 6,282 | \$ 4,188 | \$ 2,094 | \$ 6,282 | 0.0% | \$ 27 | -99.6% |
| ENDING FUND BALANCE | \$ 3,456,395 | \$ 3,631,616 | \$ 3,488,335 | \$ 3,625,022 | \$ 3,625,022 | -0.2% | \$ 3,892,390 | 7.4% |
| 15% Reserve | | | | | | | 134 | |
| BALANCE AFTER RESERVE | | | | | | | 3,892,256 | |

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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 458,919 | \$ 204,765 | \$ 197,278 | \$ 116,669 | \$ 197,278 | -3.7% | \$ 88,160 | -55.3% |
| REVENUES | | | | | | | | |
| Taxes | \$ 138,874 | \$ 90,098 | \$ 71,451 | \$ 18,647 | \$ 90,098 | 0.0% | \$ 138,874 | 54.1% |
| Interest Income | 4,533 | 6,000 | 1,420 | 4,580 | 6,000 | 0.0% | 2,000 | -66.7% |
| TOTAL REVENUES | \$ 143,407 | \$ 96,098 | \$ 72,871 | \$ 23,227 | \$ 96,098 | 0.0% | \$ 140,874 | 46.6% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 405,049 | \$ 5,216 | \$ 153,480 | \$ 51,736 | \$ 205,216 | | \$ 12,899 | |
| TOTAL EXPENDITURES | \$ 405,049 | \$ 5,216 | \$ 153,480 | \$ 51,736 | \$ 205,216 | 3834.4% | \$ 12,899 | -93.7% |
| ENDING FUND BALANCE | \$ 197,278 | \$ 295,647 | \$ 116,669 | \$ 88,160 | \$ 88,160 | -70.2% | \$ 216,135 | 145.2% |
| 15% Reserve | | | | | | | 60,757 | |
| BALANCE AFTER RESERVE | | | | | | | \$ 155,378 | |

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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 173,131 | \$ 174,613 | \$ 200,345 | \$ 225,891 | \$ 200,345 | 14.7% | \$ 226,738 | 13.2% |
| REVENUES | | | | | | | | |
| Taxes | \$ 25,122 | \$ 3,512 | 23,917 | \$ 495 | \$ 24,412 | 595.1% | \$ 25,122 | 2.9% |
| Interest Income | 2,109 | \$ 2,000 | 1,642 | 358 | 2,000 | 0.0% | \$ 2,000 | 0.0% |
| TOTAL REVENUES | \$ 27,232 | \$ 5,512 | \$ 25,559 | \$ 853 | \$ 26,412 | 379.2% | \$ 27,122 | 2.7% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 18 | \$ 19 | 13 | \$ 6 | \$ 19 | 0.0% | \$ 71 | 273.7% |
| TOTAL EXPENDITURES | \$ 18 | \$ 19 | \$ 13 | \$ 6 | \$ 19 | 0.0% | \$ 71 | 273.7% |
| ENDING FUND BALANCE | \$ 200,345 | \$ 180,106 | \$ 225,891 | \$ 226,738 | \$ 226,738 | 25.9% | \$ 253,789 | 11.9% |
| 15% Reserve | | | | | | | 3 | |
| BALANCE AFTER RESERVE | | | | | | | \$ 253,787 | |

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 over the established baseline 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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 10 | 10 | 10 | | 10 | | 10 | |
| BEGINNING FUND BALANCE | \$ 1,265,393 | \$ 1,058,746 | \$ 1,292,404 | \$ 1,705,142 | \$ 1,292,404 | 22.1% | \$ 1,154,855 | -10.6% |
| REVENUES | | | | | | | | |
| Taxes | \$ 1,366,958 | \$ 1,364,118 | \$ 1,391,454 | \$ 186 | \$ 1,391,640 | 2.0% | \$ 1,468,760 | 5.5% |
| Interest | 22,054 | 30,000 | 16,808 | 13,192 | 30,000 | 0.0% | 22,000 | -26.7% |
| Other Income | 28,536 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 1,417,549 | \$ 1,394,118 | \$ 1,408,262 | \$ 13,378 | \$ 1,421,640 | 2.0% | \$ 1,490,760 | 4.9% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 1,120,129 | \$ 1,185,775 | \$ 807,813 | \$ 420,679 | \$ 1,228,492 | 3.6% | \$ 1,163,185 | -5.3% |
| Operating Expenses | 265,483 | 315,851 | 183,522 | 127,633 | 311,155 | -1.5% | 317,047 | 1.9% |
| Capital Outlay | 4,925 | 13,402 | 4,189 | 15,353 | 19,542 | 45.8% | 14,500 | -25.8% |
| TOTAL EXPENDITURES | \$ 1,390,538 | \$ 1,515,028 | \$ 995,524 | \$ 563,665 | \$ 1,559,189 | 2.9% | \$ 1,494,732 | -4.1% |
| ENDING FUND BALANCE | \$ 1,292,404 | \$ 937,836 | \$ 1,705,142 | \$ 1,154,855 | \$ 1,154,855 | 23.1% | \$ 1,150,883 | -0.3% |
| 15% Reserve | | | | | | | 208,581 | |
| BALANCE AFTER RESERVE | | | | | | | \$ 942,302 | |

BUDGET HIGHLIGHTS:

The Inspector General Office was established by Ordinance No. 23989 in April, 2011.

The 2023 budget decreased 1.3% below the 2022 Adopted budget and decreased 4.1% below the 2022 Amended budget.

The main revenue source for this department is Property Taxes currently levied at .50 mills and projected to generate approximately \$1.46 million for operations.

JEFFERSON PARISH, LOUISIANA
INSPECTOR GENERAL

BUDGET # : 22600

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|-------------------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 3,597,722 | \$ 3,512,463 | \$ 3,688,122 | \$ 3,743,814 | \$ 3,688,122 | 5.0% | \$ 3,653,973 | -0.9% |
| REVENUES | | | | | | | | |
| Fines & Forfeitures | \$ 323,712 | \$ 303,300 | \$ 216,169 | \$ 87,131 | \$ 303,300 | 0.0% | \$ 310,300 | 2.3% |
| Interest | 44,141 | 60,000 | 30,439 | 29,561 | 60,000 | 0.0% | 40,000 | -33.3% |
| TOTAL REVENUES | \$ 367,854 | \$ 363,300 | \$ 246,608 | \$ 116,692 | \$ 363,300 | 0.0% | \$ 350,300 | -3.6% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 216,700 | \$ 291,100 | \$ 136,050 | \$ 155,050 | \$ 291,100 | 0.0% | \$ 247,800 | -14.9% |
| Operating Expenses | 34,088 | 58,247 | 6,764 | 51,483 | 58,247 | 0.0% | 11,582 | -80.1% |
| Other Financing Uses | 26,665 | 48,102 | 48,102 | - | 48,102 | 0.0% | 2,983 | -93.8% |
| TOTAL EXPENDITURES | \$ 277,453 | \$ 397,449 | \$ 190,916 | \$ 206,533 | \$ 397,449 | 0.0% | \$ 262,365 | -34.0% |
| ENDING FUND BALANCE | \$ 3,688,122 | \$ 3,478,314 | \$ 3,743,814 | \$ 3,653,973 | \$ 3,653,973 | 5.1% | \$ 3,741,908 | 2.4% |
| Mandated Reserve LA R.S. 15:255 (V) | | | | | | | 1,500,000 | |
| BALANCE AFTER RESERVE | | | | | | | \$ 2,241,908 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 34% below the 2022 Adopted budget and the 2022 Amended budget. The decrease is due to a reduction 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 \$310,000 in 2023.

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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 704,932 | \$ 836,566 | \$ 1,330,511 | \$ 1,341,083 | \$ 1,330,511 | 59.0% | \$ 1,905,261 | 43.2% |
| REVENUES | | | | | | | | |
| Taxes | \$ 617,313 | \$ 564,250 | \$ - | \$ 564,250 | \$ 564,250 | 0.0% | \$ 617,313 | 9.4% |
| Interest Income | 8,266 | 500 | 10,572 | (72) | 10,500 | 2000.0% | 12,000 | 14.3% |
| TOTAL REVENUES | \$ 625,579 | \$ 564,750 | \$ 10,572 | \$ 564,178 | \$ 574,750 | 1.8% | \$ 629,313 | 9.5% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| ENDING FUND BALANCE | \$ 1,330,511 | \$ 1,401,316 | \$ 1,341,083 | \$ 1,905,261 | \$ 1,905,261 | 36.0% | \$ 2,534,574 | 33.0% |
| 15% Reserve | | | | | | | - | |
| BALANCE AFTER RESERVE | | | | | | | \$ 2,534,574 | |

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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | N/A | N/A | N/A | | N/A | | N/A | |
| BEGINNING FUND BALANCE | \$ 4,038,153 | \$ 4,123,864 | \$ 4,283,020 | \$ 4,329,317 | \$ 4,283,020 | 3.9% | \$ 3,762,323 | -12.2% |
| REVENUES | | | | | | | | |
| Taxes | \$ 441,006 | \$ 440,000 | \$ 259,774 | \$ 180,226 | \$ 440,000 | 0.0% | \$ 400,000 | -9.1% |
| Intergovernmental | 68 | - | - | - | - | | - | |
| Interest Income | 50,201 | 68,000 | 35,277 | 32,723 | 68,000 | 0.0% | 45,000 | -33.8% |
| TOTAL REVENUES | \$ 491,274 | \$ 508,000 | \$ 295,051 | \$ 212,949 | \$ 508,000 | 0.0% | \$ 445,000 | -12.4% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 91,941 | \$ 183,431 | \$ 95,831 | 119,199 | \$ 215,030 | 17.2% | \$ 312,725 | 45.4% |
| Capital Outlay | 154,467 | 735,000 | 152,923 | 660,744 | 813,667 | 10.7% | 283,500 | -65.2% |
| TOTAL EXPENDITURES | \$ 246,408 | \$ 918,431 | \$ 248,754 | \$ 779,943 | \$ 1,028,697 | 12.0% | \$ 596,225 | -42.0% |
| ENDING FUND BALANCE | \$ 4,283,020 | \$ 3,713,433 | \$ 4,329,317 | \$ 3,762,323 | \$ 3,762,323 | 1.3% | \$ 3,611,098 | -4.0% |
| 15% Reserve | | | | | | | 36,961 | |
| BALANCE AFTER RESERVE | | | | | | | 3,574,136 | |

BUDGET HIGHLIGHTS:

The 2023 budget decreased 35.1% below the 2022 Adopted budget and 42% below the 2022 Amended budget. The decrease is due to reduction in capital outlay.

The main revenue source for this department is .5% of Franchise fees projected to generate approximately \$400,000 for operations.

Capital outlay includes funding for equipment and furniture at the Emergency Operations Center, field camera, mobile streaming backpack and production equipment.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|------------------|----------------|-------------------|-------------------|
| Billboards | 120 | 130 | 150 |
| Council meetings | 19 | 19 | 18 |

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 | 2021 Actual N/A | 2022 Adopted Budget N/A | 2022 YTD Actual N/A | Estimated Remaining for 2022 | 2022 Amended Budget N/A | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget N/A | % Chg 2023 Adopted 2022 Amended |
|-------------------------|-----------------------|----------------------------------|------------------------------|------------------------------------|----------------------------------|--|----------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ 6,201,153 | \$ 5,757,339 | \$ 5,918,777 | \$ 2,482,961 | \$ 5,918,777 | 2.8% | \$ 1,980,333 | -66.5% |
| REVENUES | | | | | | | | |
| Interest | \$ 73,213 | \$ 50,000 | \$ 42,436 | \$ 7,564 | \$ 50,000 | 0.0% | \$ 20,000 | -60.0% |
| Other Financing Sources | 34,677 | - | 137 | - | 137 | | - | -100.0% |
| TOTAL REVENUES | \$ 107,890 | \$ 50,000 | \$ 42,573 | \$ 7,564 | \$ 50,137 | 0.3% | \$ 20,000 | -60.1% |
| EXPENDITURES | | | | | | | | |
| Operating Expenses | \$ 150,466 | \$ - | \$ 323,389 | 175,068 | \$ 498,457 | | \$ - | -100.0% |
| Other Financing Uses | 239,800 | - | 3,155,000 | 335,124 | 3,490,124 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 390,266 | \$ - | \$ 3,478,389 | \$ 510,192 | \$ 3,988,581 | | \$ - | -100.0% |
| ENDING FUND BALANCE | \$ 5,918,777 | \$ 5,807,339 | \$ 2,482,961 | \$ 1,980,333 | \$ 1,980,333 | -65.9% | \$ 2,000,333 | 1.0% |

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

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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. 2 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. 2 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 | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 201 | 201 | 201 | | 201 | | 201 | |
| BEGINNING FUND BALANCE | \$ 11,709,948 | \$ 10,034,888 | \$ 14,101,194 | \$ 25,111,902 | \$ 14,101,194 | 40.5% | \$ 11,417,980 | -19.0% |
| REVENUES | | | | | | | | |
| Taxes | \$ 13,885,097 | \$ 13,839,679 | \$ 13,076,717 | \$ 963,584 | \$ 14,040,301 | 1.4% | \$ 13,997,702 | -0.3% |
| Intergovernmental | 3,875,538 | 488,842 | 4,662,454 | 2,528,689 | 7,191,143 | 1371.1% | 493,203 | -93.1% |
| Charges For Services | 26,434,562 | 35,037,254 | 26,574,882 | 8,462,372 | 35,037,254 | 0.0% | 44,063,435 | 25.8% |
| Interest Income | 121,626 | 120,000 | 126,962 | 73,038 | 200,000 | 66.7% | 130,500 | -34.8% |
| Miscellaneous | 3,036,599 | 60,000 | 188,998 | 1,002 | 190,000 | 216.7% | 160,000 | -15.8% |
| TOTAL REVENUES | \$ 47,353,423 | \$ 49,545,775 | \$ 44,630,013 | \$ 12,028,685 | \$ 56,658,698 | 14.4% | \$ 58,844,840 | 3.9% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 13,398,643 | \$ 15,251,477 | \$ 10,273,842 | \$ 4,827,691 | \$ 15,101,533 | -1.0% | \$ 15,178,285 | 0.5% |
| Operating Expenses | 22,992,217 | 28,819,924 | 18,830,584 | 11,067,117 | 29,897,701 | 3.7% | 31,689,909 | 6.0% |
| Capital Outlay | 16,966 | 2,499,800 | 117,023 | 2,016,857 | 2,133,880 | -14.6% | 2,503,900 | 17.3% |
| Debt Services | 2,707,729 | 5,578,005 | 3,179,453 | 1,180,149 | 4,359,602 | -21.8% | 3,541,066 | -18.8% |
| Other Financing Uses | 5,846,623 | - | 1,218,403 | 6,630,793 | 7,849,196 | | 4,786,525 | -39.0% |
| TOTAL EXPENDITURES | \$ 44,962,177 | \$ 52,149,206 | \$ 33,619,305 | \$ 25,722,607 | \$ 59,341,912 | 13.8% | \$ 57,699,685 | -2.8% |
| ENDING FUND BALANCE | \$ 14,101,194 | \$ 7,431,457 | \$ 25,111,902 | \$ 11,417,980 | \$ 11,417,980 | 53.6% | \$ 12,563,135 | 10.0% |
| 15% Reserve | | | | | | | 5,867,333 | |
| BALANCE AFTER RESERVE | | | | | | | 6,695,802 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 10.6% above the 2022 Adopted budget and decreased 2.8% below the 2022 Amended budget. The decrease is due to less in Other Financing Uses from loan proceeds transferred to the Sewer Capital Improvement Program. Beginning January 1, 2022, Sewer user fees will follow a rate increase for 20 years per Ordinance No. 26282. The rates for 2023 are projected to generate \$44 million for the Consolidated Sewerage District for needed maintenance and improvements.

There are two major sources of revenue for the Consolidated Sewerage District: property taxes currently levied at 3.36 mills projected to generate nearly \$14 million and service charges based on usage and service locations projected to generate \$44 million for operations.

Capital Outlay includes funding to purchase pumps, generators, vehicles and computers.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|--|----------------|-------------------|-------------------|
| Lines Division work orders | 19,222 | 17,000 | 17,000 |
| Lift Station work orders | 4,000 | 4,500 | 3,850 |
| Wastewater processed at plant (Billion Gallons) | 18.2 BG | 21.8 BG | 21.8 BG |

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED SEWERAGE DISTRICT #1

BUDGET #: 53000

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|---------------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 1 | 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 |
| Foreman | 2 | 2 | 2 |
| General Superintendent | 3 | 3 | 3 |
| GIS Analyst | 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 | 1 | 1 | 1 |
| Public Works Business Manager Asst. | 1 | 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 | 2 | 2 | 2 |
| Sewer Treatment Plant Operator | 22 | 22 | 22 |
| Sewer Treatment Plant Supt | 3 | 4 | 4 |
| Shop Carpenter | 1 | 1 | 1 |
| Sewerage Training/Chem Addition Spec | 1 | 0 | 0 |
| 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 | 201 | 201 | 201 |
| TOTAL POSITIONS | <u>201</u> | <u>201</u> | <u>201</u> |

JEFFERSON PARISH, LOUISIANA
CONSOLIDATED WATERWORKS DISTRICT #2

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:

- ☐ Water Dept. Administration
- ☐ Water Treatment Plant
- ☐ Water Distribution System
- ☐ Water Lab
- ☐ Utility Billing
- ☐ Grand Isle

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 280 | 280 | 285 | | 285 | | 285 | |
| BEGINNING FUND BALANCE | \$ 16,886,207 | \$ 9,876,310 | \$ 14,274,575 | \$ 14,508,128 | \$ 14,274,575 | 44.5% | \$ 8,509,799 | -40.4% |
| REVENUES | | | | | | | | |
| Taxes | \$ 3,211 | \$ 500 | \$ 1,088 | 12 | \$ 1,100 | 120.0% | \$ 2,500 | 127.3% |
| Intergovernmental | 171,491 | 100,000 | 1,287,576 | 9,215 | 1,296,791 | 1196.8% | 150,000 | -88.4% |
| Charges For Services | 35,034,193 | 45,545,793 | 33,249,862 | 12,295,931 | 45,545,793 | 0.0% | 55,028,853 | 20.8% |
| Interest Income | 52,798 | 190,000 | 125,588 | 64,412 | 190,000 | 0.0% | 135,000 | -28.9% |
| Miscellaneous | 666,200 | 447,715 | 351,626 | 121,089 | 472,715 | 5.6% | 459,382 | -2.8% |
| Other Financing Sources | 180,000 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 36,107,893 | \$ 46,284,008 | \$ 35,015,740 | \$ 12,490,659 | \$ 47,506,399 | 2.6% | \$ 55,775,735 | 17.4% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 15,716,810 | \$ 19,042,291 | \$ 12,096,421 | 6,048,532 | \$ 18,144,953 | -4.7% | \$ 19,708,388 | 8.6% |
| Operating Expenses | 21,951,468 | 26,178,571 | 19,049,105 | 9,536,711 | 28,585,816 | 9.2% | 26,702,371 | -6.6% |
| Capital Outlay | 886,026 | 1,004,028 | 87,876 | 1,204,870 | 1,292,746 | 28.8% | 1,098,000 | -15.1% |
| Debt Services | 165,221 | 4,178,000 | - | 1,698,875 | 1,698,875 | -59.3% | - | -100.0% |
| Other Financing Uses | - | - | 3,548,785 | - | 3,548,785 | | 10,044,475 | 183.0% |
| TOTAL EXPENDITURES | \$ 38,719,525 | \$ 50,402,890 | \$ 34,782,187 | \$ 18,488,988 | \$ 53,271,175 | 5.7% | \$ 57,553,234 | 8.0% |
| ENDING FUND BALANCE | \$ 14,274,575 | \$ 5,757,428 | \$ 14,508,128 | \$ 8,509,799 | \$ 8,509,799 | 47.8% | \$ 6,732,300 | -20.9% |
| 15% Reserve | | | | | | | 5,807,929 | |
| BALANCE AFTER RESERVE | | | | | | | 924,371 | |

BUDGET HIGHLIGHTS:

The 2023 budget increased 14.2% above the 2022 Adopted budget and increased 8.0% above the 2022 Amended budget. The increase is largely due to a transfer to debt. Beginning January 1, 2022, Water user fees will follow a rate increase for 20 years per Ordinance No. 26281. The rates for 2023 are projected to generate \$55 million for the Consolidated Water District for needed maintenance and improvements.

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 \$55 million for operations.

Capital Outlay includes funding to purchase vehicles, dump trucks and backhoes.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|------------------------|----------------|-------------------|-------------------|
| Work orders complete | 11,376 | 11,500 | 12,000 |
| Meters installed | 782 | 800 | 800 |
| Water Produced (M Gal) | 21,800 | 22,000 | 22,000 |

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED WATERWORKS

BUDGET #: 53010

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|-------------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Asst. | 3 | 3 | 3 |
| Assistant Director | 1 | 1 | 1 |
| Clerk | 6 | 4 | 4 |
| Computer Network Adm | 1 | 1 | 1 |
| Computer Programmer/Analyst | 1 | 1 | 1 |
| Customer Relations Specialists | 0 | 30 | 30 |
| Customer Relations Coordinator | 0 | 4 | 4 |
| Customer Relations Supervisor | 0 | 3 | 3 |
| Data Entry Operator | 3 | 3 | 3 |
| Engineer | 1 | 3 | 3 |
| Engineering Inspector | 1 | 1 | 1 |
| Equipment Operator | 19 | 19 | 19 |
| Executive Assistant | 1 | 0 | 0 |
| Instrument Maint. Technician | 2 | 2 | 2 |
| Laborer | 45 | 45 | 45 |
| Network Systems Field Specialist | 1 | 1 | 1 |
| Payroll Clerk | 1 | 1 | 1 |
| Plant Maintenance Electrician | 1 | 1 | 1 |
| Public Works Business Manager Asst. | 1 | 1 | 1 |
| Public Works Business Manager | 1 | 1 | 1 |
| Public Works Proj. Coordinator | 1 | 1 | 1 |
| Public Works Special Proj Adm | 0 | 1 | 1 |
| Pump Equipment Mechanic | 8 | 8 | 8 |
| Secretary | 1 | 1 | 1 |
| Trades Helper | 4 | 4 | 4 |
| Typist Clerk | 3 | 5 | 5 |
| Utility Billing | 39 | 0 | 0 |
| Utility Service Manager | 0 | 2 | 2 |
| Utility Service Superintendent | 0 | 1 | 1 |
| Water General Superintendent | 1 | 1 | 1 |
| Water Plant Maint Supt | 2 | 2 | 2 |
| Waterline Maint Foreman | 20 | 20 | 20 |
| Waterline Maintenance Supt | 7 | 7 | 7 |
| Water Purification Operator | 20 | 20 | 20 |
| Water Purification Supt | 10 | 10 | 10 |
| Water Quality Scientist | 12 | 14 | 14 |
| Water Quality Technician | 2 | 2 | 2 |
| Water Service Inspector | <u>60</u> | <u>60</u> | <u>60</u> |
| TOTAL FULL TIME | 280 | 285 | 285 |
| TOTAL POSITIONS | <u>280</u> | <u>285</u> | <u>285</u> |

Jefferson Parish

Internal Service Funds





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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 department; 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.

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 live 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:

Acquisition, titling, licensing, preventative maintenance and repairs to Parish owned vehicles and equipment. As well as managing and maintaining Fleet fueling facilities.

Goals:

- ☐ To make sure Central Garage is in full compliance with all applicable Federal, State and local regulations.
- ☐ To provide reliable and cost-effective repairs and maintenance to Parish owned vehicles and equipment.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 58 | 58 | 58 | | 58 | | 58 | |
| BEGINNING FUND BALANCE | \$ 115,864 | \$ 539 | \$ 282,692 | \$ 1,437,685 | \$ 282,692 | 52347.4% | \$ (0) | -100.0% |
| REVENUES | | | | | | | | |
| Intergovernmental | \$ 544 | \$ - | \$ 255 | \$ - | \$ 255 | 0% | \$ - | 0% |
| Charges For Services | 6,739,224 | 7,727,863 | 6,224,766 | 1,503,097 | 7,727,863 | 0.0% | 8,293,779 | 7.3% |
| Miscellaneous | 12,879 | - | 75,357 | 1 | 75,358 | | - | -100.0% |
| Other Financing Sources | 31,190 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 6,783,836 | \$ 7,727,863 | \$ 6,300,378 | \$ 1,503,098 | \$ 7,803,476 | 1.0% | \$ 8,293,779 | 6.3% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 3,605,377 | \$ 3,986,191 | \$ 2,567,006 | \$ 1,419,185 | \$ 3,986,191 | 0.0% | \$ 3,963,138 | -0.6% |
| Operating Expenses | 2,968,676 | 3,742,211 | 2,578,116 | 1,443,703 | 4,021,819 | 7.5% | 4,330,299 | 7.7% |
| Capital Outlay | 42,957 | - | 263 | 77,895 | 78,158 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 6,617,009 | \$ 7,728,402 | \$ 5,145,385 | \$ 2,940,783 | \$ 8,086,168 | 4.6% | \$ 8,293,437 | 2.6% |
| ENDING FUND BALANCE | \$ 282,692 | \$ - | \$ 1,437,685 | \$ (0) | \$ (0) | | \$ 342 | -83414.6% |

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

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|-------------------|----------------|-------------------|-------------------|
| Completed repairs | 10,251 | 10,098 | 10,332 |
| Rentals | 30 | 40 | 45 |

JEFFERSON PARISH, LOUISIANA

CENTRAL GARAGE

BUDGET # : 63500

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|------------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Accountant | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 |
| Asst. Director | 0 | 1 | 1 |
| Automotive Line Foreman | 3 | 3 | 3 |
| Automotive Line Superintendent | 2 | 2 | 2 |
| Automotive Maintenance Supt | 1 | 0 | 0 |
| Automotive Mechanic | 4 | 11 | 11 |
| Automotive Mechanic-Senior | 24 | 17 | 17 |
| Automotive Mechanic Trainee | 5 | 5 | 5 |
| Automotive Work Control Supervisor | 1 | 1 | 1 |
| Data Entry Operator | 2 | 2 | 2 |
| Executive Assistant | 1 | 0 | 0 |
| Executive Superintendent | 0 | 1 | 1 |
| Laborer | 5 | 5 | 5 |
| Maintenance Repairman | 1 | 1 | 1 |
| Secretary | 1 | 1 | 1 |
| Typist Clerk | <u>5</u> | <u>5</u> | <u>5</u> |
| TOTAL FULL TIME | 58 | 58 | 58 |
| TOTAL POSITIONS | <u>58</u> | <u>58</u> | <u>58</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:

- Upgrade wireless access points at several facilities
- Make changes to technology procurement to put laptops in the hands of more employees faster.

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 29 | 29 | 29 | | 30 | | 30 | |
| BEGINNING FUND BALANCE | \$ 470,847 | \$ 594 | \$ 489,690 | \$ 1,418,059 | \$ 489,690 | 82339.4% | \$ 0 | -100.0% |
| REVENUES | | | | | | | | |
| Intergovernmental | \$ 746 | \$ - | \$ 29 | \$ - | \$ 29 | 100% | \$ - | 0.0% |
| Charges for Services | 7,768,184 | 8,615,488 | 6,428,240 | 2,187,248 | 8,615,488 | 0.0% | 8,735,640 | 1.4% |
| Miscellaneous | 0 | - | 25 | - | 25 | | - | |
| Other Financing Sources | - | - | 16,617 | 58,321 | 74,938 | | - | -100.0% |
| TOTAL REVENUES | \$ 7,768,930 | \$ 8,615,488 | \$ 6,444,911 | \$ 2,245,569 | \$ 8,690,480 | 0.9% | \$ 8,735,640 | 0.5% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 2,562,155 | \$ 2,918,000 | \$ 1,902,405 | \$ 1,015,595 | \$ 2,918,000 | 0.0% | \$ 2,973,897 | 1.9% |
| Operating Expenses | 3,989,081 | 4,889,175 | 2,829,823 | 2,486,669 | 5,316,492 | 8.7% | 4,915,270 | -7.5% |
| Capital Outlay | 102,886 | 68,250 | 43,657 | 161,364 | 205,021 | 200.4% | 115,157 | -43.8% |
| Other Financing Uses | 1,095,964 | 740,657 | 740,657 | - | 740,657 | 0.0% | 731,297 | -1.3% |
| TOTAL EXPENDITURES | \$ 7,750,086 | \$ 8,616,082 | \$ 5,516,542 | \$ 3,663,628 | \$ 9,180,170 | 6.5% | \$ 8,735,621 | -4.8% |
| ENDING FUND BALANCE | \$ 489,690 | \$ - | \$ 1,418,059 | \$ 0 | \$ 0 | | \$ 19 | 95000.0% |

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 priorities in 2023 continue to be focused on innovation, streamlining business processes, modernizing our infrastructure, and creating a culture of cyber awareness. IT will also continue planning for JP311, enhance GIS and Jeffmap.

IT is assisting several departments deploy software which will add efficiencies paper and time intensive processes, such as public records request and employee management. Additionally, IT will assist Finance in ERP planning which will eventually replace the iSeries financial management system that has been in place for twenty years.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|-------------------------------------|----------------|-------------------|-------------------|
| Work Orders Completed | 9,402 | 9,600 | 9,650 |
| Computers & Laptops supported | 1,985 | 1,940 | 1,900 |
| Network Connected Facilities | 114 | 116 | 118 |
| No. of Facilities with Wi-Fi | 60 | 63 | 66 |
| No. of Emp trained in Cybersecurity | 1,530 | 1,800 | 1,850 |
| No. of TechStore Transactions | 993 | 650 | 700 |

JEFFERSON PARISH, LOUISIANA

ELECTRONIC INFORMATION SYSTEMS MANAGEMENT

BUDGET #: 63520

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|---|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Asst. | 1 | 1 | 1 |
| Computer Application Developer | 1 | 2 | 2 |
| 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 | 4 | 3 | 3 |
| Computer Systems Specialist | 2 | 2 | 2 |
| Computer Systems Supervisor | 1 | 1 | 1 |
| Executive Assistant | 1 | 1 | 1 |
| GIS Manager | 1 | 1 | 1 |
| GIS Operator | 2 | 2 | 2 |
| Information Technology Business Analyst | 1 | 1 | 1 |
| Information Technology Security Analyst | 0 | 1 | 1 |
| 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>2</u> | <u>2</u> | <u>2</u> |
| TOTAL FULL TIME | 29 | 30 | 30 |
| TOTAL POSITIONS | <u>29</u> | <u>30</u> | <u>30</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

Goals:

- ☐ Upgrades to the Video Management System
- ☐ Provide access to "Safety & Security" training for employees
- ☐ Prepare Security procedure manual
- ☐ Updates to the video security and access control systems

DEPARTMENTAL SUMMARY:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| Positions | 4 | 4 | 4 | | 4 | | 4 | |
| BEGINNING FUND BALANCE | \$ 684 | \$ - | \$ 224,610 | \$ 322,996 | \$ 224,610 | | \$ (0) | -100.0% |
| REVENUES | | | | | | | | |
| Charges For Services | \$ 2,353,823 | \$ 2,403,829 | \$ 1,746,651 | \$ 657,178 | \$ 2,403,829 | 0.0% | \$ 2,933,416 | 22.0% |
| Miscellaneous | 780 | - | 800 | 200 | 1,000 | | - | -100.0% |
| Other Financing | - | - | 44,771 | - | 44,771 | | - | -100.0% |
| TOTAL REVENUES | \$ 2,354,603 | \$ 2,403,829 | \$ 1,792,222 | \$ 657,378 | \$ 2,449,600 | 1.9% | \$ 2,933,416 | 19.8% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 332,549 | \$ 373,779 | \$ 274,053 | \$ 99,726 | \$ 373,779 | 0.0% | \$ 389,526 | 4.2% |
| Operating Expenses | 1,796,539 | 2,030,050 | 1,419,783 | 880,648 | 2,300,431 | 13.3% | 2,543,890 | 10.6% |
| Capital Outlay | 1,589 | - | - | - | - | | - | |
| TOTAL EXPENDITURES | \$ 2,130,677 | \$ 2,403,829 | \$ 1,693,836 | \$ 980,374 | \$ 2,674,210 | 11.2% | \$ 2,933,416 | 9.7% |
| ENDING FUND BALANCE | \$ 224,610 | \$ - | \$ 322,996 | \$ (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. The increase in operating expenditures is due to increased costs associated with contracted security services at the two main buildings in the Parish, the General Government Building and the Joseph S. Yenni Building.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|--------------------------|----------------|-------------------|-------------------|
| Card swipe readers (new) | 25 | 25 | 25 |
| Cameras (new installs) | 400 | 300 | 300 |
| Security cards issued | 4,500 | 3,500 | 3,500 |

JEFFERSON PARISH, LOUISIANA
SECURITY MANAGEMENT

BUDGET # : 63560

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|---------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Assistant Director Security | 1 | 1 | 1 |
| I/D Security System Coordinator | <u>2</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 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.

Goals:

- ☐ Implementation of a barcode system for Public Works inventory

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 94 | 94 | 95 | | 95 | | 95 | |
| BEGINNING FUND BALANCE | \$ 172,447 | \$ 5,512 | \$ 279,093 | \$ 857,230 | \$ 279,093 | 4963.4% | \$ (0) | -100.0% |
| REVENUES | | | | | | | | |
| Intergovernmental | \$ 5,521 | \$ - | \$ 632 | \$ - | \$ 632 | | \$ - | -100.0% |
| Charges For Services | 10,214,142 | 11,774,873 | 8,332,930 | 3,441,943 | 11,774,873 | 0.0% | 12,087,643 | 2.7% |
| Miscellaneous | 27,218 | - | 183 | (61) | 122 | | - | -100.0% |
| TOTAL REVENUES | \$ 10,246,880 | \$ 11,774,873 | \$ 8,333,745 | \$ 3,441,882 | \$ 11,775,627 | 0.0% | \$ 12,087,643 | 2.6% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 6,929,559 | \$ 8,082,352 | \$ 5,434,348 | \$ 2,650,004 | \$ 8,084,352 | 0.0% | \$ 7,934,169 | -1.9% |
| Operating Expenses | 3,130,811 | 3,596,927 | 2,292,974 | 1,517,236 | 3,810,210 | 5.9% | 3,854,974 | 1.2% |
| Capital Outlay | 79,865 | 101,106 | 28,286 | 131,872 | 160,158 | 58.4% | 298,500 | 86.4% |
| TOTAL EXPENDITURES | \$ 10,140,235 | \$ 11,780,385 | \$ 7,755,608 | \$ 4,299,112 | \$ 12,054,720 | 2.3% | \$ 12,087,643 | 0.3% |
| ENDING FUND BALANCE | 279,093 | - | \$ 857,230 | (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 include funding for a bucket truck and new computers.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|-------------------------|----------------|-------------------|-------------------|
| SCADA System Data | | | |
| Collection Remote Sites | 304 | 312 | 320 |
| Active (Construction) | | | |
| Projects Managed | 30 | 34 | 25 |
| Projects Designed | 15 | 5 | 10 |

JEFFERSON PARISH, LOUISIANA

ENGINEERING

BUDGET #: 63810

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|-----------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Director | 2 | 2 | 2 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Accountant | 2 | 2 | 2 |
| Administrative Assistant | 4 | 5 | 5 |
| Asst. Director Engineering | 0 | 1 | 1 |
| Engineer | 9 | 9 | 9 |
| Engineer in Training | 2 | 2 | 2 |
| Engineering Division Supervisor | 3 | 3 | 3 |
| Engineering Inspector | 14 | 14 | 14 |
| Engineering Op Maint Prog Manager | 1 | 1 | 1 |
| Executive Superintendent | 1 | 1 | 1 |
| GIS Operator | 6 | 6 | 6 |
| Instrumentman | 1 | 2 | 2 |
| Instrumentman-Party Chief | 2 | 2 | 2 |
| Planner | 1 | 1 | 1 |
| Public Works Project Coordinator | 2 | 2 | 2 |
| Rodman-Chainman | 2 | 1 | 1 |
| Secretary | 1 | 1 | 1 |
| SCADA Systems Manager | 1 | 1 | 1 |
| SCADA Systems Manager Asst | 1 | 1 | 1 |
| Ship & Receiving/Stock Clerk | 13 | 13 | 13 |
| Telemetry Technician | 10 | 10 | 10 |
| Typist Clerk | 5 | 4 | 4 |
| 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 | 94 | 95 | 95 |
| TOTAL POSITIONS | <u>94</u> | <u>95</u> | <u>95</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:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 31 | 31 | 30 | | 30 | | 30 | |
| BEGINNING FUND BALANCE | \$ 92,879 | \$ 21,012 | \$ 75,141 | \$ 448,473 | \$ 75,141 | 257.6% | \$ 0 | -100.0% |
| REVENUES | | | | | | | | |
| Intergovernmental | \$ 21,016 | \$ - | \$ 13 | \$ - | \$ 13 | | \$ - | -100.0% |
| Charges for Services | 2,734,925 | 3,309,044 | 2,395,017 | 867,786 | 3,262,803 | -1.4% | 3,755,100 | 15.1% |
| Miscellaneous | 104 | - | - | - | - | | - | |
| Other Financing Sources | - | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 2,756,045 | \$ 3,309,044 | \$ 2,395,030 | \$ 867,786 | \$ 3,262,816 | -1.4% | \$ 3,755,100 | 15.1% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 2,121,359 | \$ 2,507,786 | \$ 1,480,039 | \$ 960,501 | \$ 2,440,540 | -2.7% | \$ 2,440,157 | 0.0% |
| Operating Expenses | 593,124 | 729,770 | 519,026 | 289,791 | 808,817 | 10.8% | 733,743 | -9.3% |
| Capital Outlay | 59,299 | 92,500 | 22,633 | 65,967 | 88,600 | -4.2% | 581,200 | 556.0% |
| TOTAL EXPENDITURES | \$ 2,773,782 | \$ 3,330,056 | \$ 2,021,698 | \$ 1,316,259 | \$ 3,337,957 | 0.2% | \$ 3,755,100 | 12.5% |
| ENDING FUND BALANCE | \$ 75,141 | \$ - | \$ 448,473 | \$ 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 gear driven transporter for large and small diameter drain lines, plotter for GIS mapping printer and a replacement Combination truck.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|------------------|----------------|-------------------|-------------------|
| Service Requests | 567 | 450 | 508 |
| Work Orders | 558 | 431 | 499 |

JEFFERSON PARISH, LOUISIANA

PUBLIC WORKS ADMINISTRATION

BUDGET #: 63830

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|------------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Public Works Director | 1 | 1 | 1 |
| Technical Advisor | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Assistant | 2 | 2 | 2 |
| Computer Prog/Analyst | 1 | 1 | 1 |
| Engineering Inspector | 2 | 2 | 2 |
| Equipment Operator | 7 | 7 | 7 |
| Executive Assistant | 1 | 2 | 2 |
| Public Works Maint Program Mgr | 1 | 1 | 1 |
| Public Works Operations Maint Supr | 2 | 2 | 2 |
| Public Works Project Coordinator | 1 | 1 | 1 |
| Secretary | 2 | 0 | 0 |
| Trades Helper | 9 | 9 | 9 |
| Typist Clerk | 1 | 1 | 1 |
| TOTAL FULL TIME | 31 | 30 | 30 |
| TOTAL POSITIONS | <u>31</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:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 22 | 22 | 22 | | 22 | | 22 | |
| BEGINNING FUND BALANCE | \$ 15,877 | \$ 2,366 | \$ 4,959 | \$ 243,347 | \$ 4,959 | 109.6% | \$ (0) | -100.0% |
| REVENUES | | | | | | | | |
| Intergovernmental | \$ 2,370 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Charges For Services | 2,391,111 | 3,422,037 | 2,488,754 | 933,283 | 3,422,037 | 0.0% | 3,910,063 | 14.3% |
| Miscellaneous | 22,723 | - | 401 | - | 401 | | - | -100.0% |
| TOTAL REVENUES | \$ 2,416,204 | \$ 3,422,037 | \$ 2,489,155 | \$ 933,283 | \$ 3,422,438 | 0.0% | \$ 3,910,063 | 14.2% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 1,681,401 | \$ 2,014,238 | \$ 1,259,920 | \$ 752,583 | \$ 2,012,503 | -0.1% | \$ 2,009,054 | -0.2% |
| Operating Expenses | 717,465 | 1,402,165 | 988,369 | 423,827 | 1,412,196 | 0.7% | 1,890,259 | 33.9% |
| Capital Outlay | 28,256 | 8,000 | 2,478 | 220 | 2,698 | -66.3% | 10,750 | 298.4% |
| TOTAL EXPENDITURES | \$ 2,427,122 | \$ 3,424,403 | \$ 2,250,767 | \$ 1,176,630 | \$ 3,427,397 | 0.1% | \$ 3,910,063 | 14.1% |
| ENDING FUND BALANCE | \$ 4,959 | \$ - | \$ 243,347 | \$ (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 District for the Environmental Impact function.

The increase is primarily due to an increase in prorated costs for internal service functions, self-insurance funding and the addition of janitorial services for the administrative offices.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---|----------------|-------------------|-------------------|
| Citizen calls taken and processed | 20,960 | 30,942 | 23,184 |
| Environmental Inspections completed | 2,203 | 2,394 | 2,523 |
| No. of violations issued | 601 | 666 | 608 |
| Total Solid Waste Pick Up/Missed Requests | 17,555 | 29,080 | 22,055 |

JEFFERSON PARISH, LOUISIANA

ENVIRONMENTAL AFFAIRS

BUDGET # : 63860

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 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
ECOSYSTEMS AND COASTAL MANAGEMENT

BUDGET # : 63890
(INTERNAL SERVICE FUNDS)

MISSION/FUNCTION(S):

The Department of Ecosystem and Coastal Management is committed 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 live and property from the impacts of future disasters in Jefferson Parish.

Function:

- Prepare and manage grant applications for all coastal and hazard mitigation grants with local, state, and federal agencies.
- Provide leadership and direction in the development and subsequent implementation of short and long range plans including but not limited to plans that provide community rating system credit.
- Gathers, interprets and prepares data for studies, reports, and recommendations in regards to natural hazards and coastal restoration.
- Participates as an official representative of the parish in the meetings of the Coastal Protection and Restoration Authority (CPRA); Coastal Wetland Planning Protection and Restoration ACT(CWPPRA) Task Force and Technical Committee, Louisiana Watershed Initiative Region 6 & Region 8 Steering committees, and the Louisiana Floodplain Management Association (LFMA) board of directors.
- Provide representation for the parish in local and regional planning activities that affect Floodplain Management and Hazard Mitigation.
- 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).

Goals:

- Develop and implement ecosystem restoration strategies and hazard mitigation projects for the Parish.
- Through a hands-on educational program called Eco-Encounter, communicates official plans, policies and regulatory procedures to the general public, civic associations, business, industry and elected officials.
- Provide customer service to parish citizens and property owners regarding flood insurance, floodplain development, elevation grants, coastal use permits, and other inquires as they arise.

DEPARTMENTAL SUMMARY:

| Positions | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|---------------------------------------|
| | 8 | 8 | 10 | | 10 | | 10 | |
| BEGINNING FUND BALANCE | \$ 10,214 | \$ - | \$ 15,097 | \$ (40,674) | \$ 15,097 | | \$ (0) | -100.0% |
| REVENUES | | | | | | | | |
| Charges for Services | \$ 895,943 | \$ 1,189,939 | \$ 872,990 | \$ 363,190 | \$ 1,236,180 | 3.9% | \$ 1,532,617 | 24.0% |
| Other Financing Sources | 68,267 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 964,210 | \$ 1,189,939 | \$ 872,990 | \$ 363,190 | \$ 1,236,180 | 3.9% | \$ 1,532,617 | 24.0% |
| EXPENDITURES | | | | | | | | |
| Personnel Services | \$ 659,326 | \$ 764,751 | \$ 583,087 | \$ 227,903 | \$ 810,990 | 6.0% | \$ 923,268 | 13.8% |
| Operating Expenses | 289,001 | 375,188 | 295,674 | 94,613 | 390,287 | 4.0% | 559,349 | 43.3% |
| Other Financing Uses | 11,000 | 50,000 | 50,000 | - | 50,000 | 0.0% | 50,000 | 0.0% |
| TOTAL EXPENDITURES | \$ 959,327 | \$ 1,189,939 | \$ 928,761 | \$ 322,516 | \$ 1,251,277 | 5.2% | \$ 1,532,617 | 22.5% |
| ENDING FUND BALANCE | \$ 15,097 | \$ - | \$ (40,674) | \$ (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.

Ecosystems and Coastal Management are striving to maximize state and federal funds to accomplish the long term flood risk reduction and coastal protection needs of Jefferson Parish. Education of leaders and students is a large focus of the upcoming year.

PERFORMANCE INDICATORS

| | 2021 Actual | 2022 Estimated | 2023 Estimated |
|---------------------------------|----------------|-------------------|-------------------|
| Coastal Use Permits | 29 | 32 | 45 |
| Coastal Field Investigations | 60 | 70 | 150 |
| PIER Review | 10 | 10 | 10 |
| Mitigation grant applications | 300 | 350 | 500 |
| Flood Zone Determination | 400 | 500 | 400 |
| Grant Invoices Processed | 850 | 900 | 1,200 |
| Elevation Certificates Reviewed | 3,000 | 3,000 | 5,000 |
| Outreach Events | 3 | 10 | 12 |
| Civic Groups Engaged | 0 | 2 | 5 |

JEFFERSON PARISH, LOUISIANA
ECOSYSTEM & COASTAL DEVELOPMENT

BUDGET # : 63890

POSITIONS:

| | 2021 Amended Budget | 2022 Amended Budget | 2023 Adopted Budget |
|---------------------------------------|---------------------------|---------------------------|---------------------------|
| APPOINTED: | | | |
| Ecosystem & Coastal Mgmt Director | 1 | 1 | 1 |
| Floodplain Mgmt & Hazard Mit Director | 1 | 1 | 1 |
| CLASSIFIED SERVICE: | | | |
| FULL TIME: | | | |
| Administrative Management Specialist | 0 | 2 | 2 |
| Environmental Quality Spec. | 1 | 1 | 1 |
| Environmental Quality Supervisor | 1 | 1 | 1 |
| Executive Assistant | 1 | 1 | 1 |
| Federal Programs Coordinator Asst | 1 | 1 | 1 |
| Floodplain/CRS Specialist | 1 | 1 | 1 |
| Typist Clerk | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL TIME | 8 | 10 | 10 |
| TOTAL POSITIONS | <u>8</u> | <u>10</u> | <u>10</u> |

Jefferson Parish

Capital Budget





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CAPITAL

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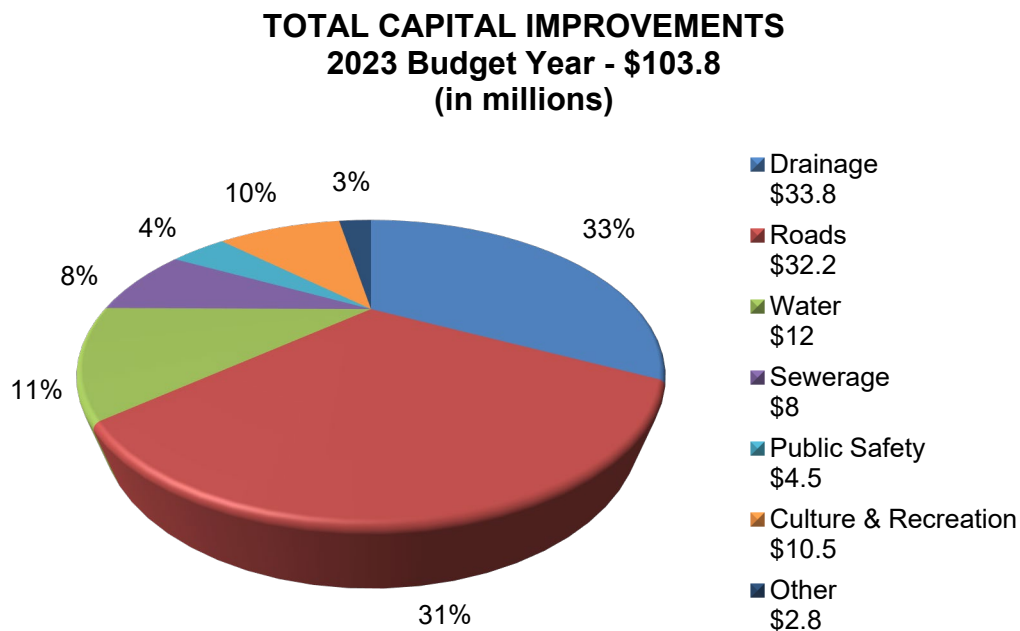
**JEFFERSON PARISH, LOUISIANA
CAPITAL PROJECTS
2023 ADOPTED BUDGET**

| FUND/PROJECT DESCRIPTION | REVENUES | | | | | | EXPENDITURES |
|--|----------------------|----------------------|----------------------------|---------------------|-------------------------------------|-----------------------|-----------------------|
| | TAXES | | FEDERAL/ STATE FUNDS | OTHER | TRANSFERS FROM OTHER FUNDS | TOTAL REVENUES | CAPITAL OUTLAY |
| | SALES | AD VALOREM | | | | | |
| Coastal Management | \$ - | \$ - | \$ - | \$ 21,500 | \$ 50,000 | \$ 71,500 | \$ 50,000 |
| Council Projects | | | | | | | |
| Infrastructure Projects | - | - | - | 117,412 | - | 117,412 | - |
| Courts | - | - | - | 124,500 | - | 124,500 | - |
| Emergency Management | - | - | - | 5,000 | 530,000 | 535,000 | 530,000 |
| Environmental Affairs | | | | | | | |
| Environmental | - | - | - | 100,000 | - | 100,000 | - |
| Fire Districts | | | | | | | |
| EB Consolidated Fire | - | - | - | 175,000 | 2,550,000 | 2,725,000 | 2,550,000 |
| Fire Training Facility | - | - | - | 4,500 | | 4,500 | - |
| WB Fire Districts | - | - | - | 43,750 | 265,800 | 309,550 | 265,800 |
| General Services | - | | | 45,000 | 1,030,000 | 1,075,000 | 1,030,000 |
| Jefferson Protection & Animal Welfare Service | - | - | - | 12,000 | 950,370 | 962,370 | 950,370 |
| Juvenile Services | - | | | 85,000 | 1,200,000 | 1,285,000 | 1,200,000 |
| Library | - | - | - | 225,000 | 3,681,198 | 3,906,198 | 8,100,000 |
| Millage Projects | - | - | - | 20,000 | 350,000 | 370,000 | 350,000 |
| MIS | - | - | - | 40,000 | 712,001 | 752,001 | 712,001 |
| Telecommunications | - | - | - | 12,000 | 19,296 | 31,296 | 19,296 |
| Transit/MITS | - | - | - | 10,000 | - | 10,000 | - |
| Parks and Recreation | | | | | | | |
| Consol Recreation | - | - | - | 205,000 | 2,091,473 | 2,296,473 | 2,091,473 |
| Lafreniere Park | 80,000 | - | 120,000 | 20,000 | - | 220,000 | - |
| LaSalle Park | - | - | 120,000 | 85,400 | - | 205,400 | - |
| Public Works | | | | | | | |
| Drainage | 16,813,461 | 18,661,490 | - | 1,140,000 | - | 36,614,951 | 33,813,461 |
| Roads/ Sewer | 24,870,538 | - | - | 1,070,000 | - | 25,940,538 | 24,870,538 |
| Streets | - | - | - | 167,500 | 8,700,000 | 8,867,500 | 8,700,000 |
| Road Lighting | - | - | - | 220,000 | - | 220,000 | - |
| Sewer | 6,632,000 | - | - | 664,000 | - | 7,296,000 | 6,632,000 |
| Water | - | 11,975,485 | 589,173 | 900,000 | - | 13,464,658 | 11,975,485 |
| TOTAL | \$ 48,395,999 | \$ 30,636,975 | \$ 829,173 | \$ 5,512,562 | \$ 22,130,138 | \$ 107,504,847 | \$ 103,840,424 |

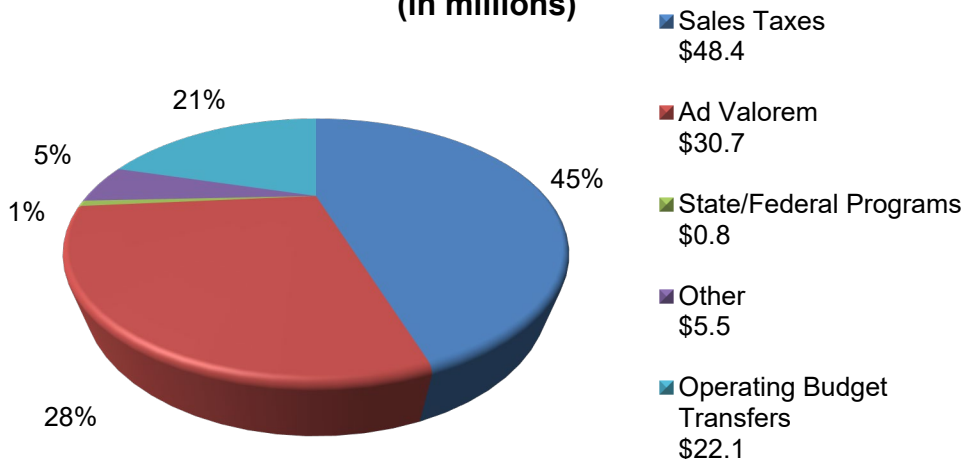
CAPITAL IMPROVEMENT PROJECTS

Included in this section is a summary of capital improvement projects which are either continuing or beginning in 2023. The capital improvements identified within the 2023 Capital Budget total \$103,840,424. Revenue sources are comprised of Parish generated funds from sales tax, capital improvement millage, and various other funding sources totaling \$107,504,847 including transfers from the 2023 operating budget of \$22,130,138 and State and Federal programs contributing \$829,173. Details regarding the specific funding sources can be obtained in the Capital Budget included in this section. 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.



**CAPITAL IMPROVEMENTS
FUNDING SOURCE
2023 Budget Year - \$107.5
(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 2023 Capital Budget.

Coastal Restoration

Coastal Equipment Shed – an additional \$50,000 has been allocated for a covered storage for boats and other equipment. The total estimated budget for this project is \$100,000 to design and construct a new facility suitable to house the Coastal Management boats and other field equipment. The facilities will be located on Ames Boulevard at the Streets department.

Operational Impact: The new facilities will require electricity and water to house and maintain the boats and other equipment for Coastal Management. An increase will be recognized in Ecosystems and Coastal Management's operating budget to fund the utility costs associated with operating this facility.

Drainage Capital Program

This program is funded by the 2/3 of 1/2 cent sales tax and by a capital improvement millage, currently levied at 5 mills. Combined these revenues are expected to bring in \$35,474,951 toward the Drainage Capital Program. Drainage improvements throughout the Parish are imperative to minimize street flooding and continue to strive towards reduction of flood insurance rates.

Pump Station Upgrades-Misc. Improvements – Pump station equipment is vital to provide flood protection for the Parish and requires constant maintenance or replacement as equipment ages. \$3,000,000 has been allocated for the replacement of engines, pumps, controls and other miscellaneous parts at various pump stations throughout the Parish as

needed due to critical failure. This project is an on-going annual project that will require an estimated \$12 million from 2024-2027.

Automation Contract – The Drainage department operates seventy-four pump stations located throughout the Parish. Pump stations are equipped with automation and industrial controls systems enabling remote control and operation of equipment critical to flood protection. This system needs to be inspected and maintained on a regular basis in order to assure the critical operation and reliability of the system. \$1,000,000 has been allocated to install automating controls and sensors on existing drainage pumps to facilitate automatic running when target flood levels are reached. This project is an on-going annual project that will require an estimated \$4 million from 2024-2027.

Coventry Court Pump Station - \$1,000,000 has been allocated to install a new replacement pump station at Coventry Court along Jefferson Highway. The current pump station is undersized and leads to street flooding. This project is currently in design.

Pump Station Upgrade – Estelle 3 - \$6,000,000 has been allocated to constructs new pump station adjacent to existing Estelle 2 pump station to increase capacity for the area.

Craig Avenue Drainage Improvements – \$3,000,000 has been allocated to install a new drainage on Craig Avenue between Kawanee and West Esplanade to prevent flooding. This project is currently in design.

Bonnabel Box Culvert - \$3,000,000 has been allocated to install a new box culvert under Bonnabel Blvd. to drain Metairie Road from persistent flooding during most rain events. This project is currently in design.

Avenue E Drainage Improvements – \$3,000,000 has been allocated to install a new drainage on Avenue E street that currently has none, thereby preventing excessive street flooding and property damage. This project is currently in design.

Canal 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 million has been allocated to this project.

SELA Millage Projects – Corps of Engineers Parish Portion – The Southeast Louisiana Urban Flood Control Program commonly known as SELA is a partnership between the Federal Government and Jefferson Parish. The program was created in 1996 as a result of record flooding events that occurred in May, 1995, which resulted in approximately \$1 billion in damages to three Parish in our metropolitan area. The damage in Jefferson Parish was approximately \$545 million. Since the commencement of the program sixty-seven project have been complete throughout Jefferson Parish, totaling approximately \$934 million. The Parish is required to pay a 25% match to the Army Corps of Engineers for various drainage projects that fall under the SELA program. The department has allocated \$6 million as the Parish cost share. This project is an on-going annual payment that will require an estimated \$24 million from 2024-2027.

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. It is anticipated that the lower operating costs will allow resources to be used for other immediate needs.

Fire

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 major weather events. This station will serve as an emergency shelter for first responders during storm events. Due to the increase in construction costs and materials, the East Bank Consolidated Fire Department has increased this projects budget by \$800,000. It is anticipated that design of this facility will begin in 2023. A total of \$6.8 million has been budget for this project.

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 2023 with a completion date in 2024.

New Fire Station 18 – Fire Station 18 was constructed in 1968 and is in sub-standard condition and has outlived its usefulness as a fire station. A newly constructed Station 18 property acquired directly behind the current station, create an energy efficient, and modernized public safety facility that is centrally located to enhance response coverage along the Causeway Blvd. corridor, from Lake Ponchartrain to the north, I-10 to the south, Fat City to the west and Bucktown to the east along with surrounding neighborhoods. Due to the increase in construction costs and materials, the EBCFD has increase this projects budget by \$1,000,000. It is anticipated that design of this facility will begin in early 2023. A total of \$6.8 million has been budget for this project.

Operating Impact: A newly constructed Station 18 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 or three bay modern station. Construction will begin in 2023 with a completion date in 2024.

New Fire Station 21 Construction – Fire Station 21, would be constructed on property located in the 3600 block of 39th Street that Fire purchased and cleared in 2019. This new facility would provide response coverage to the Causeway Blvd. corridor that currently doesn't meet the recommended 5:20 arrival time according to NFPA standards. An additional \$750,000 has been allocated for the construction of a new Fire Station 21. A total of \$6.1 million has been budget for this project.

Operating Impact: The construction of a new modern, energy efficient facility Station 21.

This facility which is centrally located, will enhanced public visibility, response coverage and times for the citizens of Jefferson Parish. Construction beginning in 2023 and completion in 2024.

General Services

Correctional Center – Replace North Wing Showers – The North Wing of the Correctional Center, housing the more violent inmates. Each tier has thirteen 2-person cells with 2 showers for each. The Sheriff's Office has identified 10 showers which need to be replaced. These specific showers have had unfavorable inspections from the State Department of Health and Hospitals (DHH). Although the DHH has not listed these showers as a critical issue yet, they have documented that they are in need of repair. The department has allocated \$200,00 for the 10 showers.

Correctional Center – Recoat/Resurface Jail Roof – The Jefferson Parish Correctional Center entire flat roof is in need of resurfacing. The North and West wings have never been resurfaced which the facility is over 42 years old. The South Wing was constructed in 2001 and that roof has never been resurfaced as well and is beginning to experience leaking. The department has allocated \$300,000 for the resurfacing the roof.

Operating Impact: The replacement of the North Wing showers with prefabricated stainless-steel showers would be durability and easy to keep clean. The replacement of these showers would reduce the repairs need to have the facilities fully functional. The Roof resurfacing project would provide operational savings due to the costs of temporary repairs and replacing water damaged equipment.

Jefferson Protection & Animal Welfare Service (JPAWS)

The Jefferson Protection & Animal Welfare Service Department is funded by a dedicated property tax. The Health Unit Millage was renewed in 2021 for ten years to operate, acquire, construct improve or maintain public health units and other facilities and providing health and human services including services for public health, mental retardation and developmental disabilities, including mental health substance abuse, humane animal control and shelter and related services within the. The current millage rate is levied at 2.26 mills with 64% of this millage funding JPAWS. Funds are appropriated in the annual operating budget as a transfer to capital to fund the following project(s):

New Eastbank Animal Shelter – The current Eastbank 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. The department has allocated \$950,000 for the design and construction of a new animal shelter. The department has previously allocated \$2.5 million and will require an additional \$3.8 million to construct this facility. A bond issue is being considered to fund the remaining needs for this project to begin.

Operating Impact: Currently with the condition of the Animal Shelter, there's an increase in maintenance costs due to constant repairs. It is anticipated that maintenance costs will decline initially following construction however due to the proposed larger facility it is anticipated that there will be an increase in costs to operate the facility to include utilities, janitorial services and equipment maintenance. There is no anticipated increase in personnel required to staff the facility.

Juvenile Services

Rivarde – Replace A/C Chillers – The chillers at the Rivarde Detention Center and the Juvenile Service Admin building are 13 plus years old and require extensive and costly maintenance and repairs every year. The department has allocated \$400,000 for the replacement of A/C chillers.

New EB Office Construction – The current location of the Department of Juvenile Services (DJS) East Bank office is in poor condition and not large enough to accommodate DJS staff, District Attorney staff and Juvenile Court staff. DJS needs to relocate so the East Bank Consolidated Fire Department can demolish the structure (Fire Station 21) and build a new fire station at the current site.

Operating Impact: The replaced chillers units will have multi-year warranties which will off-set the repairs and maintenance costs associated with maintaining the current facilities. DJS is recommending an additional maintenance repairman to handle daily maintenance needs at the new building. The department will recognize a saving due in rent payments for the use of the current facility but is not expected to be out until the new facility is constructed which is anticipated to be in 2024. The funding saving in rent and repairs would be used to pay for any increase in utilities, maintenance and security at the new building.

Library

EBR Makerspace - \$150,000 has been allocated to offering MakerSpace at the East Bank Regional library. Makerspaces are flexible, adaptable learning environments that can address differentiation and multiple intelligences, modifying the educational experience for those who learn differently. In an effort to improve services, incorporate new ways to engage constituents and become more innovative, the Library, intends to create a Makerspace at the East Bank Regional Library for adult, teen and child users. This new initiative will provide technology that our patrons may not have access to at home or even at school. The program is intended to facilitate creativity, experimentation, participation and play.

Operating Impact: Additional operating costs are expected to maintain and update the Makerspace in future years. Evaluation of the services provided here will determine future plans and implementation of this program.

WBR – Additions & Renovations - \$6,000,000 of additional funding has been allocated to for the WBR Renovation project. The last estimated received for the WBR Renovation project was May of 2019. It is anticipated the cost of materials have increased

substantially. \$24.3 million has been allocated to the additions and renovations of this facility. This project is currently in design.

Operating Impact: There is no anticipated increase in personnel required to staff the facility. The footprint of this facility is anticipated to be expanded resulting in one-time costs associated with new furniture, fixtures and equipment. Utility costs are anticipated to increase.

WBR – West Bank Storage Facility - \$700,000 has been allocated for this project. The West Bank Regional Storage Facility will be part of the West Bank Regional Library complex to include a Maintenance Facility. This phase of the project will design and construct the storage facility at that site

Operating Impact: No additional personnel will be required as a result of this facility. The project is currently being designed and is anticipated to increase operational costs due to the addition of the new facilities.

Wagner – Meeting Room & Parking Lot Exp - \$500,000 has been allocated for this project. Additional parking, a meeting room and overall touch ups are need at the Wagner Branch. Additional funds are being allocated to bring the budget up to the current estimated cost, along with funds to outfit the meeting room with furniture and technology needs.

Operating Impact: The Wagner Renovation project is still in the design phase. No additional staffing will be needed, utilities are expected to increase slightly as a result of the meeting room usage.

GRT – Gretna City Hall Annex Renovations - \$750,000 has been allocated for this project. This location is ideal for storage and display of important historical documents. The space will be used for storage, processing, and display of items that are important to Jefferson Parish. Due to the age of the building and needed maintenance to make it functional, a full renovation of the required space will be needed. Approximately 1700 sq. ft. of the Gretna City Hall second floor will be utilized.

Operating Impact: An increase in the operating budget of the Library is anticipated to maintain and operate this new facility. Initial proposal of the program will require no new employees to run the facility. The Jefferson Parish Historical is anticipated to run this program under a Cooperative Endeavor Agreement.

Management Information Systems (MIS)

ERP Planning/Acquisition/Implementation – an additional \$662,001 has been allocated to this project. The current financial management system was implemented in 1996 and has been come outdated. This project will allow for the hiring of a consultant to assist with the planning, acquisition and implementation of a new Enterprise Resource Planning (ERP) system that will meet the needs of the Parish. It is anticipated that an additional \$3.5 million will be needed to fully fund this project.

Operating Impact: It is anticipated that this project will need additional resources in future

years to fund the acquisition and implementation services. This project is funded by a transfer from Electronic Information Systems (EIS) which is an internal service department. Future allocations to this project will result in increased operational costs to all Parish departments on a prorated basis.

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 to fund the following project(s):

EB Main Office Renovations – an additional \$1,700,000 has been allocated to for the EB Main Office Renovation project. The main office housing the administrative staff of East Bank Recreation needs redesign to provide additional space for staff and make workflow more efficient. Office improvements and technology upgrades would benefit the workers and users of the facility. New windows, parking area, and rearrangement of the current workspaces will be included in this project. The department has previously allocated \$1.7 million for this project.

Operating Impact: It is anticipated that there would be little/no increase in operational costs to operate this facility with these improvements.

Handicap Accessible Tot Lot - \$391,473 has been allocated to tot lots facility at Ree Alario Special Needs Center. The Ree Alario Special Needs Center was opened in early 2017. It is a much-used facility by the Special Needs community of Jefferson Parish. An outdoor handicap accessible tot lot will be constructed to enhance the facility and expand the activities of the community.

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 an anticipated increase in utility costs with the addition of the new facilities at the Ree Alario Special Needs Center. Maintenance and upkeep of improvements will require additional resources in the operating budget.

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 \$8,032,000 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. This project is an on-going and require an estimated \$5.6 million from 2024-2027.

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. This project is an on-going and requires an estimated \$1.6 million from 2024-2027.

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. This project is an annual on-going project and requires an estimated \$11.9 million from 2024-2027.

Rehab Program – Point Repairs - This project provides \$2,000,000 for rehabilitation of existing sewer lines by point repair or full line replacement. This project is an on-going and requires an estimated \$10.5 million from 2024-2027.

Sewer Pavement Replacement – The Sewerage Department undertakes many repair/rehabilitation projects of gravity sewer lines. Asphalt is needed for the restoration of these construction sites. \$375,000 has been allocated for pavement replacement. This project is an on-going and require an estimated \$1.5 million from 2024-2027.

Sewer Equipment Replacement – The Sewerage Department undertakes many repair/rehabilitation projects of gravity sewer lines, lift stations, and plants Vehicles and equipment are required for completing in-house construction projects. \$1,395,000 has been allocated for equipment replacement. This project is an on-going and require an estimated \$5.6 million from 2024-2027.

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.

Streets

This program is funded by a ½ cent sales tax dedicated to construction and maintaining

public roads, highways and bridges. Funds are appropriated in the annual operating budget as a transfer to capital to fund the following project(s):

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 Westbank Parkways yard. The property will be graded and filled to store Parkways maintenance equipment and vehicles. Also, a fence will be installed to secure equipment. An additional \$150,000 has been allocated to this project. The department has previously allocated \$449,344 for this project.

Lapalco Bridge Repairs & Upgrades – an additional \$1,000,000 has been allocated for any immediate or necessary repairs in the event of an accident. This will provide safer driving conditions and advise drivers of marine traffic. The department has previously allocated \$12.8 million for this project.

West Bank Maintenance Building Renovations – an additional \$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 relocate to this facility. This office allows for more space for both departments. The department has previously allocated \$2.8 million for this project.

Various Street Repairs – Thirteen 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. \$6,760,000 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.

Loyola @ I-10 Interchange – The Louis Armstrong International Airport, located in Jefferson Parish, recently added 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 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 operating budget transfer is based upon estimated needs during the year. It is anticipated that the lower operating costs 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 needs to 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 traffic need 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 Judicial District Court. Differing 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. This project is funded by a transfer from Electronic Information Systems (EIS) which is an internal service department. Future allocations to this project will result in increased operational costs to all Parish departments on a prorated basis.

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):

Warehouse materials - \$2,000,000 has been allocated for the Public Works Warehouse to replenish the meter boxes/covers, meters, hydrants and valve inventory as needed. This project allows for dated, broken and missing materials to be replaced timely. Hydrants are replaced due to age, broken or damaged and are an essential component in fire protective systems. Plans to automate meters in the near future will result in a more efficient operations. The projects are an annual on-going project and requires an additional estimated \$8 million from 2024-2027.

East Bank Water Plant Upgrade – \$9,375,485 has been allocated for a new East Bank water plant. The original water plant was constructed in 1931 and subsequently expanded in 1951, 1955 and 1965 to address distribution system growth. The facility has exceeded its useful service of the life and its overall operating efficiency continues to decline. Due to the aging plant infrastructure, equipment outages due to maintenance and increasing water quality standards, the plant can no longer be operated at the original design capacity and still meet regulatory requirements. This year's allocation to the project brings the total available funds to \$74.2 million. Additional funding will be obtained from a bond issue to begin this project.

Operating Impact: The new water plant will provide robust reliability and premium operating efficiency, and allow for decommissioning of the oldest plant. It is anticipated that the operational impact of this project will reduce the Water Department's annual operating cost by \$300,000 and enhance reliability as well as operating efficiency.

Essential Duty – Sleeping Quarters EB/WB – \$500,000 has been allocated for the design and renovations to the current East and West bank water plants and East and West bank

outside maintenance buildings to house essential personnel during disaster events.

Operating Impact: This project is needed to provide sleeping quarters for employees that are required to stay on sight for essential duty. This project is estimated to increase operating costs by approximately \$60,000 per year in maintenance and utility costs.

Lab Equipment – \$100,000 has been allocated to replace out dated equipment for the water lab due to age and parts that can no longer be purchased. This project is funded in the event that there is a part or equipment that is obsolete or an unexpected failure happens. The funding for this project is made available so that replacement of essential equipment can be made immediately.

Operating Impact Summary

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 | (\$85,000) |
| Streets | (\$120,000) |
| Water | \$360,000 |
| Sewer | (\$75,000) |
| Public Safety | \$100,000 |
| Culture & Recreation | \$77,100 |
| Other | \$170,000 |

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.

2023-2027 Jefferson Parish Capital Budget

Estimated Project Costs

| | | <i>Total Project Budget</i> | <i>Revenues to Date</i> | <i>Funds Requested 2024-2027</i> | <i>Requested Funding F/Y 2023</i> | <i>Funding Sources</i> |
|-----------------------------------|-----|-------------------------------------|-----------------------------|--|---|--------------------------------|
| <u>Coastal Restoration</u> | | | | | | |
| 51113 | 003 | Coastal Equipment Shed | 100,000 | 50,000 | 50,000 | Operating Budget Transfer |
| Total: | | Coastal Restoration | 100,000 | 50,000 | 50,000 | |
| <u>Drainage</u> | | | | | | |
| 52110 | 001 | Pump Station Upgrades - Misc Imps | 34,008,162 | 19,008,162 | 12,000,000 | Drainage and Sewerage Tax |
| 52110 | 066 | Automation Contract | 11,521,474 | 6,521,474 | 4,000,000 | Drainage and Sewerage Tax |
| 52110 | 068 | Coventry Court Pump Station | 5,000,000 | 4,000,000 | 1,000,000 | Capital Improvement Millage |
| 52110 | 072 | PS Upgrade - Estelle 3 | 6,000,000 | | 6,000,000 | Drainage and Sewerage Tax |
| 52115 | 004 | 2023 Equipment Purchases | 1,000,000 | | 1,000,000 | Drainage and Sewerage Tax |
| 52300 | 019 | 2023 Drainage Capital | 2,653,461 | | 2,653,461 | Drainage and Sewerage Tax |
| 52355 | 001 | Storm Water Quality Program | 3,464,505 | 2,664,505 | 640,000 | Drainage and Sewerage Tax |
| 52356 | 101 | Craig Avenue Drainage Improvements | 3,446,260 | 446,260 | | Capital Improvement Millage |
| 52356 | 126 | Bonnabel Box Culvert | 6,000,000 | 3,000,000 | 3,000,000 | Capital Improvement Millage |
| 52356 | 133 | Avenue E Drainage Improvements | 3,000,000 | | 3,000,000 | Capital Improvement Millage |
| 52356 | 134 | Canal Improvements 2023 | 3,000,000 | | 3,000,000 | Drainage and Sewerage Tax |

Estimated Project Costs

| | <i>Total Project Budget</i> | <i>Revenues to Date</i> | <i>Funds Requested 2024-2027</i> | <i>Requested Funding F/Y 2023</i> | <i>Funding Sources</i> |
|------------------------------------|-------------------------------------|-----------------------------|--|---|--------------------------------|
| <u>Drainage</u> | | | | | |
| 52710 001 | Construction Mgmt | 38,711,513 | 4,000,000 | 1,000,000 | Capital Improvement Millage |
| 52710 002 | Corps Of Engineers Parish Portion | 109,458,059 | 24,000,000 | 6,000,000 | Capital Improvement Millage |
| <i>Total:</i> | <i>Drainage</i> | 227,263,434 | 44,640,000 | 33,813,461 | |
| <u>Emergency Management</u> | | | | | |
| 59110 034 | EOC Complex Improvements | 530,000 | | 530,000 | Operating Budget Transfer |
| <i>Total:</i> | <i>Emergency Management</i> | 530,000 | | 530,000 | |
| <u>Fire</u> | | | | | |
| 48820 002 | New Fire Station 11 | 6,800,000 | 6,000,000 | 800,000 | Operating Budget Transfer |
| 48821 002 | New Fire Station 18 | 6,815,132 | 5,815,132 | 1,000,000 | Operating Budget Transfer |
| 48823 001 | Fire Station 21 Construction | 6,109,157 | 5,359,157 | 750,000 | Operating Budget Transfer |
| <i>Total:</i> | <i>Fire</i> | 19,724,289 | 17,174,289 | 2,550,000 | |
| <u>Fire Services</u> | | | | | |
| 49215 001 | VFD #7 - Nine Mile Point | 1,363,029 | 1,161,029 | 40,400 | Operating Budget Transfer |
| 49215 002 | VFD #7 - Avondale | 1,116,259 | 955,259 | 32,200 | Operating Budget Transfer |
| 49215 003 | VFD #7 - Bridge City | 1,412,266 | 1,090,266 | 64,400 | Operating Budget Transfer |
| 49215 004 | VFD #7 - Live Oak | 1,463,150 | 1,141,150 | 64,400 | Operating Budget Transfer |

Estimated Project Costs

| | <i>Total Project Budget</i> | <i>Revenues to Date</i> | <i>Funds Requested 2024-2027</i> | <i>Requested Funding F/Y 2023</i> | <i>Funding Sources</i> |
|---|--|-----------------------------|--|---|----------------------------|
| <u>Fire Services</u> | | | | | |
| 49215 005 | VFD #7 - Herbert Wallace | 1,444,044 | 1,122,044 | 257,600 | 64,400 |
| <i>Total:</i> | <i>Fire Services</i> | 6,798,748 | 5,469,748 | 1,063,200 | 265,800 |
| <u>General Services</u> | | | | | |
| 58510 051 | Correctional Center - Replace North Wing Showers | 200,000 | | | 200,000 |
| 58510 052 | Correctional Center - Recoat/Resurface Jail Roof | 300,000 | | | 300,000 |
| 58510 059 | Correctional Center - Improvements | 530,000 | | | 530,000 |
| <i>Total:</i> | <i>General Services</i> | 1,030,000 | | | 1,030,000 |
| <u>Jefferson Protection & Animal Welfare Service</u> | | | | | |
| 56815 001 | New EB Animal Shelter | 7,211,551 | 2,459,701 | 3,801,480 | 950,370 |
| <i>Total:</i> | <i>Jefferson Protection & Animal Welfare Service</i> | 7,211,551 | 2,459,701 | 3,801,480 | 950,370 |
| <u>Juvenile Services</u> | | | | | |
| 58118 002 | Rivarde - Replace A/C Chillers | 400,000 | | | 400,000 |
| 58121 001 | New EB Office Construction | 5,208,718 | 4,408,718 | | 800,000 |
| <i>Total:</i> | <i>Juvenile Services</i> | 5,608,718 | 4,408,718 | | 1,200,000 |
| <u>Library</u> | | | | | |
| 47813 040 | EBR Makerspace | 150,000 | | | 150,000 |
| | | | | | Operating Budget Transfer |

Estimated Project Costs

| | <i>Total Project Budget</i> | <i>Revenues to Date</i> | <i>Funds Requested 2024-2027</i> | <i>Requested Funding F/Y 2023</i> | <i>Funding Sources</i> |
|--|-------------------------------------|-----------------------------|--|---|----------------------------|
|--|-------------------------------------|-----------------------------|--|---|----------------------------|

Library

| | | | | | |
|---------------|---|------------|------------|-----------|-------------------------------|
| 47814 025 | WBR - Additions & Renovations | 20,594,777 | 18,263,579 | 2,331,198 | Operating Budget Transfer |
| 47814 025A | WBR - Additions & Renovations | 3,668,802 | | 3,668,802 | Fund Balance-Capital Projects |
| 47814 026 | WBR -WB Storage Facility | 700,000 | | 700,000 | Operating Budget Transfer |
| 47819 009 | Wagner - Meeting Room & Parking Lot Exp | 1,965,487 | 1,465,487 | 500,000 | Operating Budget Transfer |
| 47825 010 | GRT - Historical Comm at Grt City Hall | 750,000 | | 750,000 | Fund Balance-Capital Projects |
| Total: | Library | 27,829,066 | 19,729,066 | 8,100,000 | |

Millage

| | | | | | |
|---------------|----------------------|---------|--|---------|---------------------------|
| 56010 011 | Carnival Events 2023 | 350,000 | | 350,000 | Operating Budget Transfer |
| Total: | Millage | 350,000 | | 350,000 | |

MIS

| | | | | | | |
|---------------|---|-----------|-----------|-----------|---------|---------------------------|
| 59410 021 | ERP Planning/Acquisition/Implementation | 5,136,097 | 974,096 | 3,500,000 | 662,001 | Operating Budget Transfer |
| 59410 022 | Human Resource Management System | 283,398 | 233,398 | | 50,000 | Operating Budget Transfer |
| Total: | MIS | 5,419,495 | 1,207,494 | 3,500,000 | 712,001 | |

Recreation

| | | | | | | |
|-----------|-----------------------------|-----------|-----------|--|-----------|---------------------------|
| 46822 010 | EB Main Office Renovations | 3,400,125 | 1,700,125 | | 1,700,000 | Operating Budget Transfer |
| 46836 002 | Handicap Accessible Tot Lot | 391,473 | | | 391,473 | Operating Budget Transfer |

Estimated Project Costs

| | <i>Total Project Budget</i> | <i>Revenues to Date</i> | <i>Funds Requested 2024-2027</i> | <i>Requested Funding F/Y 2023</i> | <i>Funding Sources</i> |
|--|-------------------------------------|-----------------------------|--|---|----------------------------|
| <u>Recreation</u> | | | | | |
| <i>Total: Recreation</i> | 3,791,598 | 1,700,125 | | 2,091,473 | |
| <u>Sewerage</u> | | | | | |
| 42214 001 Road/Sew Bond Program Management-Sewer | 14,364,298 | 7,364,298 | 5,600,000 | 1,400,000 | Roads & Sewerage Tax |
| 49401 003 SCIP Non Bond Program Management | 2,800,000 | 800,000 | 1,600,000 | 400,000 | Roads & Sewerage Tax |
| 49403 003 Permit Requirements | 314,000 | 154,000 | 128,000 | 32,000 | Roads & Sewerage Tax |
| 49404 001 Rehab Prog - Lining Contract | 58,241,993 | 43,911,993 | 11,900,000 | 2,430,000 | Roads & Sewerage Tax |
| 49404 003 Rehab Prog - Point Repair Contract | 56,860,222 | 44,360,222 | 10,500,000 | 2,000,000 | Roads & Sewerage Tax |
| 49434 001 Pavement Replacement | 3,750,000 | 1,875,000 | 1,500,000 | 375,000 | Roads & Sewerage Tax |
| 49434 002 Equipment Purchases | 24,105,405 | 17,130,405 | 5,580,000 | 1,395,000 | Roads & Sewerage Tax |
| <i>Total: Sewerage</i> | 160,435,918 | 115,595,918 | 36,808,000 | 8,032,000 | |
| <u>Street</u> | | | | | |
| 45629 025 Parkway Building/Yard Renovations | 599,344 | 449,344 | | 150,000 | Operating Budget Transfer |
| 45638 007 Lapalco Bridge Repairs & Upgrades | 13,771,000 | 12,771,000 | | 1,000,000 | Operating Budget Transfer |
| 42000 021 2023 Unallocated 7/8ths | 23,470,538 | | | 23,470,538 | Roads & Sewerage Tax |
| 45010 025 WB Maintenance Bldg Renovations | 3,068,838 | 2,818,838 | | 250,000 | Operating Budget Transfer |
| 45010 029 Pavement Management | 1,260,000 | 845,000 | | 415,000 | Operating Budget Transfer |

Estimated Project Costs

| | | <i>Total Project Budget</i> | <i>Revenues to Date</i> | <i>Funds Requested 2024-2027</i> | <i>Requested Funding F/Y 2023</i> | <i>Funding Sources</i> |
|----------------------|---------------------|-------------------------------------|-----------------------------|--|---|----------------------------|
| Street | | | | | | |
| 45010 500 | Hesper/Helios | 3,287,500 | 2,287,500 | | 1,000,000 | Operating Budget Transfer |
| 45010 118 | Wright Ave | 285,000 | | | 285,000 | Operating Budget Transfer |
| 45010 213 | Patriot Street | 250,000 | | | 250,000 | Operating Budget Transfer |
| 45010 216 | Barnes | 450,000 | | | 450,000 | Operating Budget Transfer |
| 45010 217 | Haring | 1,290,000 | | | 1,290,000 | Operating Budget Transfer |
| 45010 218 | 1st Ave - Harvey | 750,000 | | | 750,000 | Operating Budget Transfer |
| 45010 249 | Berwick/Brown | 320,000 | | | 320,000 | Operating Budget Transfer |
| 45010 323 | Dolly St | 310,000 | | | 310,000 | Operating Budget Transfer |
| 45010 333 | Alma St | 300,000 | | | 300,000 | Operating Budget Transfer |
| 45010 502 | Beverly Garden | 370,000 | | | 370,000 | Operating Budget Transfer |
| 45010 517 | Elmeer Ave | 615,000 | | | 615,000 | Operating Budget Transfer |
| 45010 519 | Brockenbraugh Ct | 570,000 | | | 570,000 | Operating Budget Transfer |
| 45010 520 | Causeway Service Rd | 250,000 | | | 250,000 | Operating Budget Transfer |
| 45020 002 | I-10/Loyola | 1,500,000 | 500,000 | 875,000 | 125,000 | Operating Budget Transfer |
| Total: Street | | 52,717,220 | 19,671,682 | 875,000 | 32,170,538 | |

Estimated Project Costs

| | <i>Total Project Budget</i> | <i>Revenues to Date</i> | <i>Funds Requested 2024-2027</i> | <i>Requested Funding F/Y 2023</i> | <i>Funding Sources</i> |
|--|-------------------------------------|-----------------------------|--|---|----------------------------|
|--|-------------------------------------|-----------------------------|--|---|----------------------------|

Telecommunications

| | | | | | |
|---------------|---------------------------|-----------|-----------|--------|---------------------------|
| 58420 001 | VOIP Telephone System | 2,683,067 | 2,663,771 | 19,296 | Operating Budget Transfer |
| Total: | Telecommunications | 2,683,067 | 2,663,771 | 19,296 | |

Water

| | | | | | | |
|---------------|--------------------------------------|-------------|------------|-----------|------------|--------------------------------|
| 54016 002 | Meter Boxes/Covers-Warehouse | 3,040,182 | 1,790,182 | 1,000,000 | 250,000 | Capital Improvement Millage |
| 54016 004 | Meter Replacement-Warehouse | 10,975,237 | 7,225,237 | 3,000,000 | 750,000 | Capital Improvement Millage |
| 54020 001 | Valves-Warehouse | 9,667,363 | 7,167,363 | 2,000,000 | 500,000 | Capital Improvement Millage |
| 54021 002 | Hydrant Replacement-Warehouse | 8,836,482 | 6,336,482 | 2,000,000 | 500,000 | Capital Improvement Millage |
| 54029 013 | EB Plant Upgrade | 74,248,024 | 64,872,539 | | 9,375,485 | Capital Improvement Millage |
| 54032 006 | Essential Duty - Sleeping Qtrs EB/WB | 500,000 | | | 500,000 | Capital Improvement Millage |
| 54041 005 | Lab Equipment | 463,160 | 363,160 | | 100,000 | Capital Improvement Millage |
| Total: | Water | 107,730,448 | 87,754,963 | 8,000,000 | 11,975,485 | |

Grand Total

| | | | |
|-------------|-------------|------------|-------------|
| 629,223,552 | 426,695,448 | 98,687,680 | 103,840,424 |
|-------------|-------------|------------|-------------|

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

SUMMARY NO. 26016 ORDINANCE NO. 26520

An ordinance adopting the 2023 Capital Budget for all departments, offices, agencies and special districts for the Parish of Jefferson for the upcoming year, 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 2023 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 **16th day of November, 2022**, 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
2023 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 | \$ 10,235,720 | \$ - | \$ 1,500,000 | \$ 11,503,720 | \$ 232,000 |
| U S Department of Health and Human Services - Indirect | 4,340,607 | - | - | 4,340,607 | - |
| U S Department of Action | 58,566 | - | 35,000 | 93,566 | - |
| U S Department of Agriculture | 981,825 | - | 232,000 | 1,213,825 | - |
| U S Department of Labor | 3,129,500 | - | - | 3,129,500 | - |
| Federal Emergency Management Agency | 216,758 | - | - | 216,758 | - |
| Miscellaneous Federal Grants | 110,000 | - | 100,000 | 210,000 | - |
| Total Health & Welfare | 19,072,976 | - | 1,867,000 | 20,707,976 | 232,000 |
| <u>Urban Redevelopment</u> | | | | | |
| U S Department of Housing and Urban Development | 44,383,546 | - | - | 44,283,546 | 100,000 |
| <u>Transit</u> | | | | | |
| U S Department of Federal Transit Administration | 4,757,752 | - | 3,124,456 | 1,282,208 | 6,600,000 |
| <u>Public Safety</u> | | | | | |
| U S Department of Justice | 61,658 | - | 47,000 | 108,658 | - |
| TOTAL | \$ 68,275,932 | \$ - | \$ 5,038,456 | \$ 66,382,388 | \$ 6,932,000 |



Jefferson Parish

Debt Service





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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.

BOND RATING

Standard and Poor's reviewed, in 2017, the Issuer Bond 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 Bond 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 Bond 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 Bond 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 Bond 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 Bond 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 Bond 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.

Moody's reviewed, in 2022, the Issuer Bond Rating for the Jefferson Parish Consolidated Waterworks District No. 2 Revenue and Refunding Bonds, Series 2022. These bonds were assigned an Aa3 rating. The Aa3 rating reflects a large system in a stable service area and solid operating performance.

Moody's reviewed, in 2022, the Issuer Bond Rating for the Jefferson Parish Consolidated Sewerage District No. 1 Revenue Bonds, Series 2022. These bonds were assigned an A1 rating. The A1 rating reflects a large system in a stable service area with a history of stable operations.

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. The parish continues to experience modest growth in property and sales taxes and expects this trend to continue.

| Type | Moody's | Standard & Poor's |
|------------------------------|---------|-------------------|
| Special Sales Tax | 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- |
| Waterworks | Aa3 | n/a |
| Sewerage | A1 | n/a |

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, 2022, \$413,395,000 of such bonds remained outstanding and \$27,729,055.68 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, 2022, \$5,505,000 of such bonds remained outstanding and \$919,153 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, 2022, \$2,625,000 of such bonds remained outstanding and zero 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, 2022, \$6,125,000 of such bonds remained outstanding with \$943,033 available in the Debt Service Fund to service the debt.

In 2022, the Parish issued \$180,780,000 of Consolidated Waterworks District No. 2 Revenue and Refunding Bonds – Series 2022. The Series 2022 Bonds were issued for the purpose of refunding \$1,722,530 aggregate principal amount of the Consolidated Waterworks District No. 2 loan from the Louisiana Department of Health and Hospitals and for the purpose of acquiring and construction additions, extensions and improvements to the drinking water system of the District. At December 31, 2022, \$180,780,000 of such bonds remained outstanding and zero was available in the Debt Service Fund to service the debt.

In 2022, the Parish issued \$94,785,000 of Consolidated Sewerage District No. 1 Revenue Bonds – Series 2022. The Series 2022 Bonds were issued for the purpose of making additions, extensions, and improvements to the collecting, treating, storing, holding and transporting and disposing of sewerage and wastewater in the District. At December 31, 2022, \$94,785,000 of such bonds remained outstanding and zero was available in the Debt Service Fund to service the debt.

4. Certificates of Indebtedness

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, 2022, \$66,344 of such certificates remained outstanding and \$611 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, 2022, \$3,015,000 of the LCDA Series 2008A remained outstanding with \$346,440 available in the Debt Service Fund to service the debt.

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, 2022, loan proceeds of \$14,756,913 have been drawn down under this agreement and \$7,892,282 remained outstanding.

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, 2022, loan proceeds of \$19,948,222 have been drawn down under this agreement and \$14,554,222 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, 2022, loan proceeds of \$2,252,160 have been drawn down under this agreement and \$450,432 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, 2022, loan proceeds of \$2,118,040 have been drawn down under this agreement and \$432,608 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, 2022, \$5,830,000 of the LCDA Series 2015 loan remained outstanding with \$175,616 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, 2022, loan proceeds of \$3,000,000 have been drawn down under this agreement and \$900,000 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, 2022, \$34,045,000 of the LCDA

Series 2016 loan remained outstanding with \$53,968 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, 2022, loan proceeds of \$17,646,338.94 have been drawn down under this agreement and \$15,928,339 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, 2022, loan proceeds of \$1,728,000 have been drawn down under this agreement and \$1,088,000 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 \$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, 2022, loan proceeds of \$3,270,000 have been drawn down under this agreement and \$2,260,000 remained outstanding.

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, 2022, \$21,610,000 of LCDA Series 2019 (GOMESA) loans remained outstanding with \$1,808,478 available in the Debt Service Fund to service the debt.

In 2020, 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 2020 (CPZ) authorized a loan amount of \$3,270,000 for the purpose of refunding \$1,866,145 aggregate principal amount of the LCDA Series 2010 (CPZ) and to provide \$1,693,057 for beautification improvements for the Commercial Parkway Zone. As of December 31, 2022, \$3,010,000 of the LCDA Series 2020 loan remained outstanding with \$3,597 available in the Debt Service Fund to service the debt.

In 2020, 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 2020 (Parc Des Familles) authorized a loan amount of \$8,245,000 for the purpose of refunding \$5,056,101 aggregate principal amount of the LCDA Series 2014 (WJ Park) and to provide \$4,504,433 for public works in Parc de Familles. The loan is secured by revenues received by the West Jefferson Park and Community Center and Playground District from the service charge levied monthly and bi-monthly on every dwelling receiving water service. As of December 31, 2022, \$7,555,000 of the LCDA Series 2020 loan remained outstanding with \$5,282 available in the Debt Service Fund to service the debt.

In 2021, the Parish executed a tax-exempt lease purchase agreement with the Banc of America Public Capital Corporation for the purposed of providing \$15,075,778 for energy audits, identification of equipment upgrades, identification of operational improvements, and for the performance of building operations analysis to reduce utility costs and/or to allow for improvements to reduce utility consumption and costs for all Jefferson Parish Department facilities and properties. As of December 31, 2022, \$15,075,778 of the tax-exempt lease purchase agreement remained outstanding with zero available in the Debt Service Fund to service the debt.

In 2022, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Bonds - Series 2022 (Culture and Parks Project) authorized a loan amount of \$10,358,000 for the purpose of acquiring, constructing, replacing, improving and maintaining capital improvements in the Parish. At December 31, 2022, \$10,358,000 of such bonds remained outstanding with zero available in the Debt Service Fund to service the debt.

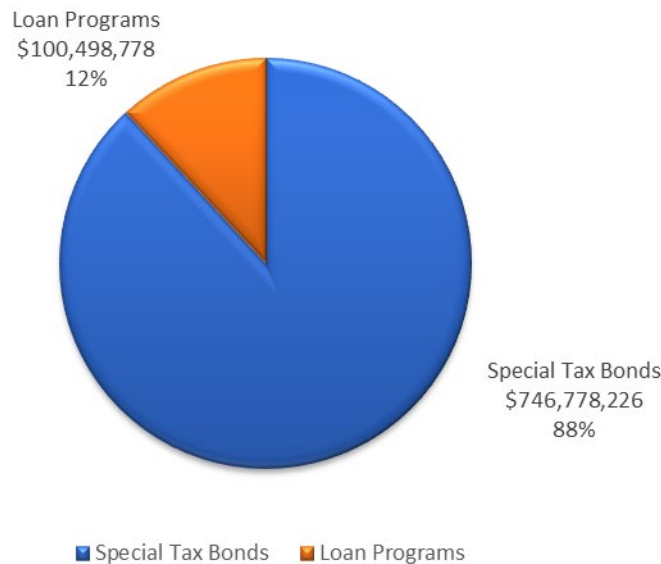
**JEFFERSON PARISH, LOUISIANA
DEBT SERVICE FUNDS
2023 ADOPTED BUDGET**

| 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 and Refunding Bonds - Series 2013 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| SST Revenue and Refunding Bonds - Series 2017A | 6,316,700 | - | | 25,500 | - | 6,342,200 | 6,316,700 |
| SST Revenue and Refunding Bonds - Series 2017B | 5,393,900 | - | | 5,300 | - | 5,399,200 | 5,393,900 |
| SST Revenue & Revenue Refunding - Series 2019 A&B | 19,904,350 | - | | 2,200 | - | 19,906,550 | 19,904,350 |
| <u>Public Improvement Bonds</u> | | | | | | | |
| East Bank Hotel Occupancy Tax Refunding & Improvement - Series 2018 | 708,100 | - | | 8,000 | - | 716,100 | 707,795 |
| Jefferson Parish Public Improvement Revenue Bonds Second Parish Court Project - Series 2014 | - | - | | 299,375 | - | 299,375 | 299,375 |
| Certificates of Indebtedness - Series 2013 (L O Chetta Drive - Sewerage) | - | - | | 68,336 | - | 68,336 | 68,137 |
| Jefferson Parish Public Improvement Revenue Bonds 24th Judicial District Court Project | - | - | | 550,800 | - | 550,800 | 640,488 |
| Consolidated Waterworks District No. 2 Water Revenue and Refunding Bonds, Series 2022 | - | - | | - | 10,044,475 | 10,044,475 | 10,044,475 |
| Consolidated Sewerage District No. 1 Sewer Revenue Bonds, Series 2022 | - | - | | - | 4,786,525 | 4,786,525 | 4,786,525 |
| <u>General Obligation Bonds</u> | | | | | | | |
| Fire Protection District #7 | - | - | | - | - | - | - |
| Consolidated Playground District # 2, Sub #1 | - | - | | - | - | - | - |
| Animal Shelter | - | - | | - | - | - | - |
| <u>Loan Programs</u> | | | | | | | |
| Louisiana Community Development Authority (Grand Isle Pavilion) | - | - | | - | - | - | - |
| Louisiana Community Development Authority Revenue Refunding 2008 A & B | - | - | | 3,000 | 410,304 | 413,304 | 413,304 |
| Louisiana Community Development Authority & Revenue Refunding 2009 A,B & C | - | - | | - | - | - | - |
| Louisiana Community Development Authority Revenue Bonds Series 2010 CPZ | - | - | | - | - | - | - |
| Louisiana Community Development Authority (WJ Park and Community Center/Plground District) | - | - | | - | - | - | - |
| Louisiana Community Development Authority Revenue Refunding Series 2015 | - | - | | 4,500 | 1,237,640 | 1,242,140 | 1,237,640 |
| Louisiana Community Development Authority Revenue Refunding Series 2016 | 4,559,150 | - | | 2,000 | - | 4,561,150 | 4,559,150 |
| Louisiana Community Development Authority GOMESA Series 2019 | - | - | | 928,283 | - | 928,283 | 924,483 |
| Louisiana Community Development Authority Jefferson CPZ Beautificaion, Series 2020 | - | - | | 1,000 | 229,600 | 230,600 | 229,600 |
| Louisiana Community Development Authority West Jefferson Park & Playground District, Series 2020 | - | - | | 500 | 626,250 | 626,750 | 626,250 |
| Louisiana Community Development Authority JPAWS East Bank Animal Shelter, Series 2021 | - | - | | - | - | - | - |
| Jefferson Parish Performance Based Energy Efficiency Master Equipment Lease/Purchase Agreement | - | - | | 1,800 | 1,011,303 | 1,013,103 | 1,011,304 |
| TOTAL | \$ 36,882,200 | \$ - | \$ 1,900,594 | \$ 18,346,097 | \$ 57,128,891 | \$ 57,163,476 | |

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 \$847,277,004 with principal payments of \$28,493,775 due in 2023. All current debt service requirements are budgeted and funded within the respective Debt Service funds.

Outstanding Long-Term Debt \$847,277,004 As of 12/31/2022



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 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.

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 5,065 | \$ 5,115 | \$ 2,566 | \$ (26) | \$ 2,566 | -49.8% | \$ 3,216 | 25.3% |
| REVENUES | | | | | | | | |
| Taxes | \$ 6,670,446 | \$ 6,679,936 | \$ 68,343 | \$ 6,611,593 | \$ 6,679,936 | 0.0% | \$ - | -100.0% |
| Interest | 2 | - | 8 | (8) | - | | - | |
| TOTAL REVENUES | \$ 6,670,448 | \$ 6,679,936 | \$ 68,351 | \$ 6,611,585 | \$ 6,679,936 | 0.0% | \$ - | -100.0% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 6,400,000 | \$ 6,540,000 | \$ - | \$ 6,540,000 | \$ 6,540,000 | 0.0% | \$ - | -100.0% |
| Interest | 270,446 | 136,686 | 68,343 | 68,343 | 136,686 | 0.0% | - | -100.0% |
| Other | 2,500 | 2,600 | 2,600 | - | 2,600 | 0.0% | - | -100.0% |
| TOTAL EXPENDITURES | \$ 6,672,946 | \$ 6,679,286 | \$ 70,943 | \$ 6,608,343 | \$ 6,679,286 | 0.0% | \$ - | -100.0% |
| ENDING FUND BALANCE | \$ 2,566 | \$ 5,765 | \$ (26) | \$ 3,216 | \$ 3,216 | -44.2% | \$ 3,216 | 0.0% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|-----------|----------|-------|
| Total | - | - | - |

JEFFERSON PARISH, LOUISIANA
SST REVENUE REFUNDING SERIES 2017A

BUDGET # 39970
(SPECIAL TAX BONDS)

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 3,119,430 | \$ 3,164,430 | \$ 3,063,136 | \$ 3,176,291 | \$ 3,063,136 | -3.2% | \$ 3,089,486 | 0.9% |
| REVENUES | | | | | | | | |
| Taxes | \$ 993,148 | \$ 1,083,550 | \$ 631,819 | \$ 451,731 | \$ 1,083,550 | 0.0% | \$ 6,316,700 | 483.0% |
| Interest | 37,057 | 10,500 | 26,061 | 3,439 | 29,500 | 181.0% | 25,500 | -13.6% |
| TOTAL REVENUES | \$ 1,030,206 | \$ 1,094,050 | \$ 657,880 | \$ 455,170 | \$ 1,113,050 | 1.7% | \$ 6,342,200 | 469.8% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ 5,230,000 | |
| Interest | 1,083,550 | 1,083,550 | 541,775 | 541,775 | 1,083,550 | 0.0% | 1,083,550 | 0.0% |
| Other | 2,950 | 3,150 | 2,950 | 200 | 3,150 | 0.0% | 3,150 | 0.0% |
| TOTAL EXPENDITURES | \$ 1,086,500 | \$ 1,086,700 | \$ 544,725 | \$ 541,975 | \$ 1,086,700 | 0.0% | \$ 6,316,700 | 481.3% |
| ENDING FUND BALANCE | \$ 3,063,136 | \$ 3,171,780 | \$ 3,176,291 | \$ 3,089,486 | \$ 3,089,486 | -2.6% | \$ 3,114,986 | 0.8% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|-------------------|------------------|-------------------|
| 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 | 5,645,000 | 664,950 | 6,309,950 |
| 2027 | 5,795,000 | 518,180 | 6,313,180 |
| 2027-2030 | 14,135,000 | 634,790 | 14,769,790 |
| Total | 41,675,000 | 4,657,120 | 46,332,120 |

JEFFERSON PARISH, LOUISIANA
SST REVENUE REFUNDING SERIES 2017B

BUDGET # 39980
(SPECIAL TAX BONDS)

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 447,063 | \$ 450,063 | \$ (5,116) | \$ 441,187 | \$ (5,116) | -101.1% | \$ (5,266) | 2.9% |
| REVENUES | | | | | | | | |
| Taxes | \$ 4,941,521 | \$ 5,390,750 | \$ 3,143,156 | \$ 2,247,594 | \$ 5,390,750 | 0.0% | \$ 5,393,900 | 0.1% |
| Interest | - | 3,000 | 1,472 | 1,528 | 3,000 | 0.0% | 5,300 | 76.7% |
| TOTAL REVENUES | \$ 4,941,521 | \$ 5,393,750 | \$ 3,144,628 | \$ 2,249,122 | \$ 5,393,750 | 0.0% | \$ 5,399,200 | 0.1% |
| 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 | 2,950 | 3,150 | 2,950 | 200 | 3,150 | 0.0% | 3,150 | 0.0% |
| TOTAL EXPENDITURES | \$ 5,393,700 | \$ 5,393,900 | \$ 2,698,325 | \$ 2,695,575 | \$ 5,393,900 | 0.0% | \$ 5,393,900 | 0.0% |
| ENDING FUND BALANCE | \$ (5,116) | \$ 449,913 | \$ 441,187 | \$ (5,266) | \$ (5,266) | -101.2% | \$ 34 | -100.6% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|--------------------|-------------------|--------------------|
| 2023 | - | 5,390,750 | 5,390,750 |
| 2024 | - | 5,390,750 | 5,390,750 |
| 2025 | - | 5,390,750 | 5,390,750 |
| 2026 | - | 5,390,750 | 5,390,750 |
| 2027 | - | 5,390,750 | 5,390,750 |
| 2028-2032 | 17,505,000 | 26,212,750 | 43,717,750 |
| 2033-2037 | 39,670,000 | 18,803,500 | 58,473,500 |
| 2038-2042 | 50,640,000 | 7,843,000 | 58,483,000 |
| Total | 107,815,000 | 79,813,000 | 187,628,000 |

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 of 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, were 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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 1,606,389 | \$ 1,626,389 | \$ 63,578 | \$ 4,810,600 | \$ 63,578 | -96.1% | \$ 83,578 | 31.5% |
| REVENUES | | | | | | | | |
| Taxes | \$ 16,920,067 | \$ 18,459,600 | \$ 10,759,400 | \$ 7,700,200 | \$ 18,459,600 | 0.0% | \$ 19,904,350 | 7.8% |
| Interest | 1,723 | 20,000 | 12,672 | 7,328 | 20,000 | 0.0% | 2,200 | -89.0% |
| TOTAL REVENUES | \$ 16,921,789 | \$ 18,479,600 | \$ 10,772,072 | \$ 7,707,528 | \$ 18,479,600 | 0.0% | \$ 19,906,550 | 7.7% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 6,105,000 | \$ 6,405,000 | \$ - | \$ 6,405,000 | \$ 6,405,000 | 0.0% | \$ 8,170,000 | 27.6% |
| Interest | 12,353,550 | 12,048,300 | 6,024,150 | 6,024,150 | 12,048,300 | 0.0% | \$ 11,728,050 | -2.7% |
| Other | 6,050 | 6,300 | 900 | 5,400 | 6,300 | 0.0% | 6,300 | 0.0% |
| TOTAL EXPENDITURES | \$ 18,464,600 | \$ 18,459,600 | \$ 6,025,050 | \$ 12,434,550 | \$ 18,459,600 | 0.0% | \$ 19,904,350 | 7.8% |
| ENDING FUND BALANCE | \$ 63,578 | \$ 1,646,389 | \$ 4,810,600 | \$ 83,578 | \$ 83,578 | -94.9% | \$ 85,778 | 2.6% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|--------------------|--------------------|--------------------|
| 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 | 9,465,000 | 10,440,050 | 19,905,050 |
| 2027 | 9,935,000 | 9,966,800 | 19,901,800 |
| 2028-2032 | 57,660,000 | 41,866,500 | 99,526,500 |
| 2033-2037 | 72,465,000 | 27,083,050 | 99,548,050 |
| 2038-2042 | 88,620,000 | 10,912,200 | 99,532,200 |
| Total | 263,905,000 | 134,206,750 | 398,111,750 |

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 to defease 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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 420,275 | \$ 611,820 | \$ 919,153 | \$ 1,639,613 | \$ 919,153 | 50.2% | \$ 928,088 | 1.0% |
| REVENUES | | | | | | | | |
| Taxes | \$ 1,010,364 | \$ 708,100 | \$ 798,608 | \$ (90,508) | \$ 708,100 | 0.0% | \$ 708,100 | 0.0% |
| Interest | 8,069 | 3,000 | 9,360 | (360) | 9,000 | 200.0% | 8,000 | -11.1% |
| Other Financing Sources | 191,045 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 1,209,478 | \$ 711,100 | \$ 807,968 | \$ (90,868) | \$ 717,100 | 0.8% | \$ 716,100 | -0.1% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 515,000 | \$ 530,000 | \$ - | \$ 530,000 | \$ 530,000 | 0.0% | \$ 545,000 | 2.8% |
| Interest | 189,950 | 175,015 | 87,508 | 87,507 | 175,015 | 0.0% | 159,645 | -8.8% |
| Other | 5,650 | 3,150 | - | 3,150 | 3,150 | 0.0% | 3,150 | 0.0% |
| Other Financing Uses | - | - | - | - | - | | - | |
| TOTAL EXPENDITURES | \$ 710,600 | \$ 708,165 | \$ 87,508 | \$ 620,657 | \$ 708,165 | 0.0% | \$ 707,795 | -0.1% |
| ENDING FUND BALANCE | \$ 919,153 | \$ 614,755 | \$ 1,639,613 | \$ 928,088 | \$ 928,088 | 51.0% | \$ 936,393 | 0.9% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|------------------|----------------|------------------|
| 2023 | 545,000 | 159,645 | 704,645 |
| 2024 | 560,000 | 143,840 | 703,840 |
| 2025 | 575,000 | 127,600 | 702,600 |
| 2026 | 595,000 | 110,925 | 705,925 |
| 2027 | 610,000 | 93,670 | 703,670 |
| 2028-2031 | 2,620,000 | 192,415 | 2,812,415 |
| Total | 5,505,000 | 828,095 | 6,333,095 |

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 74 | \$ 74 | \$ 74 | \$ (259,345) | \$ 74 | 0.5% | \$ 74 | 0.0% |
| REVENUES | | | | | | | | |
| Intergovernmental | \$ 235,447 | \$ 226,700 | \$ - | \$ 226,700 | \$ 226,700 | 0.0% | \$ 243,375 | 7.4% |
| Fines & Forfeitures | 57,278 | 70,000 | 37,281 | 32,719 | 70,000 | 0.0% | 56,000 | -20.0% |
| Interest Income | 0 | - | - | - | - | | - | |
| TOTAL REVENUES | \$ 292,725 | \$ 296,700 | \$ 37,281 | \$ 259,419 | \$ 296,700 | 0.0% | \$ 299,375 | 0.9% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 180,000 | \$ 190,000 | \$ 190,000 | \$ - | \$ 190,000 | 0.0% | \$ 200,000 | 5.3% |
| Interest | 110,075 | 104,050 | 104,050 | - | 104,050 | 0.0% | 96,725 | -7.0% |
| Other | 2,650 | 2,650 | 2,650 | - | 2,650 | 0.0% | 2,650 | 0.0% |
| TOTAL EXPENDITURES | \$ 292,725 | \$ 296,700 | \$ 296,700 | \$ - | \$ 296,700 | 0.0% | \$ 299,375 | 0.9% |
| ENDING FUND BALANCE | \$ 74 | \$ 74 | \$ (259,345) | \$ 74 | \$ 74 | 0.5% | \$ 74 | 0.0% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|------------------|----------------|------------------|
| 2023 | 200,000 | 96,725 | 296,725 |
| 2024 | 200,000 | 88,725 | 288,725 |
| 2025 | 210,000 | 80,919 | 290,919 |
| 2026 | 220,000 | 73,125 | 293,125 |
| 2027 | 225,000 | 65,059 | 290,059 |
| 2028-2032 | 1,285,000 | 187,672 | 1,472,672 |
| 2033 | 285,000 | 5,700 | 290,700 |
| Total | 2,625,000 | 597,925 | 3,222,925 |

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 were 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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 18,239 | \$ 41,512 | \$ 611 | \$ (35,309) | \$ 611 | -98.5% | \$ 3,626 | 493.3% |
| REVENUES | | | | | | | | |
| Assessment | \$ 53,861 | \$ 72,743 | \$ 33,919 | \$ 38,824 | \$ 72,743 | 0.0% | \$ 68,136 | -6.3% |
| Interest | 230 | 200 | 88 | 112 | 200 | 0.0% | 200 | 0.0% |
| TOTAL REVENUES | \$ 54,091 | \$ 72,943 | \$ 34,007 | \$ 38,936 | \$ 72,943 | 0.0% | \$ 68,336 | -6.3% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 66,344 | \$ 66,345 | \$ 66,344 | \$ 1 | \$ 66,345 | 0.0% | \$ 66,345 | 0.0% |
| Interest | 5,374 | 3,583 | 3,583 | - | 3,583 | 0.0% | 1,792 | -50.0% |
| TOTAL EXPENDITURES | \$ 71,718 | \$ 69,928 | \$ 69,927 | \$ 1 | \$ 69,928 | 0.0% | \$ 68,137 | -2.6% |
| ENDING FUND BALANCE | \$ 611 | \$ 44,527 | \$ (35,309) | \$ 3,626 | \$ 3,626 | -91.9% | \$ 3,825 | 5.5% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|---------------|--------------|---------------|
| 2023 | 66,344 | 1,791 | 68,136 |
| Total | 66,344 | 1,791 | 68,136 |

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 1,078,887 | \$ 1,020,349 | \$ 943,033 | \$ 826,074 | \$ 943,033 | -7.6% | \$ 867,183 | -8.0% |
| REVENUES | | | | | | | | |
| Fines and Forfeitures | \$ 554,572 | \$ 600,000 | \$ 450,447 | 149,553 | \$ 600,000 | 0.0% | \$ 550,000 | -8.3% |
| Interest Income | 111 | 12,000 | 2,425 | 9,575 | 12,000 | 0.0% | 800 | -93.3% |
| TOTAL REVENUES | \$ 554,684 | \$ 612,000 | \$ 452,872 | \$ 159,128 | \$ 612,000 | 0.0% | \$ 550,800 | -10.0% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 385,000 | \$ 395,000 | \$ 395,000 | - | \$ 395,000 | 0.0% | \$ 410,000 | 3.8% |
| Interest | 255,638 | 242,950 | 124,931 | 118,019 | 242,950 | 0.0% | 227,838 | -6.2% |
| Service Charges | 2,650 | 2,650 | 2,650 | - | 2,650 | 0.0% | 2,650 | 0.0% |
| Other Financing Uses | 47,250 | 47,250 | 47,250 | - | 47,250 | 0.0% | - | -100.0% |
| TOTAL EXPENDITURES | \$ 690,538 | \$ 687,850 | \$ 569,831 | \$ 118,019 | \$ 687,850 | 0.0% | \$ 640,488 | -6.9% |
| ENDING FUND BALANCE | \$ 943,033 | \$ 944,499 | \$ 826,074 | \$ 867,183 | \$ 867,183 | -8.2% | \$ 777,495 | -10.3% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|------------------|------------------|------------------|
| 2023 | 410,000 | 227,838 | 637,838 |
| 2024 | 430,000 | 211,038 | 641,038 |
| 2025 | 445,000 | 194,372 | 639,372 |
| 2026 | 460,000 | 177,969 | 637,969 |
| 2027 | 475,000 | 161,022 | 636,022 |
| 2028-2032 | 2,680,000 | 517,575 | 3,197,575 |
| 2033-2034 | 1,225,000 | 49,500 | 1,274,500 |
| Total | 6,125,000 | 1,539,313 | 7,664,313 |

JEFFERSON PARISH, LOUISIANA
CONSOLIDATED WATERWORKS DISTRICT NO. 2
WATER REVENUE AND REFUNDING BONDS, SERIES 2022

BUDGET # 39490
(SPECIAL TAX BONDS)

PURPOSE OF DEBT ISSUE

The bonds were issued for the purpose of paying a portion of the cost of construction and acquiring additions, extension and improvements to the drinking water system of the District, refunding certain debt and to pay costs of issuance.

REVENUE SOURCE

The annual appropriation of funds from the Consolidated Waterworks District No. 2 operating budget.

BUDGET SUMMARY:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| REVENUES | | | | | | | | |
| Interest | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Other Financing Sources | - | - | 2,479,125 | - | 2,479,125 | | 10,044,475 | 305.2% |
| TOTAL REVENUES | \$ - | \$ - | \$ 2,479,125 | \$ - | \$ 2,479,125 | | \$ 10,044,475 | 305.2% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ 2,765,000 | |
| Interest | - | - | 2,479,125 | - | 2,479,125 | | 7,273,975 | 193.4% |
| Other | - | - | - | - | - | | 5,500 | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 2,479,125 | \$ - | \$ 2,479,125 | | \$ 10,044,475 | 305.2% |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|--------------------|-------------------|--------------------|
| 2023 | 2,765,000 | 7,273,975 | 10,038,975 |
| 2024 | 6,040,000 | 7,111,700 | 13,151,700 |
| 2025 | 6,655,000 | 6,857,800 | 13,512,800 |
| 2026 | 6,925,000 | 6,586,200 | 13,511,200 |
| 2027 | 7,210,000 | 6,303,500 | 13,513,500 |
| 2028-2032 | 40,700,000 | 26,856,900 | 67,556,900 |
| 2033-2037 | 49,710,000 | 17,844,500 | 67,554,500 |
| 2038-2042 | 60,775,000 | 6,779,850 | 67,554,850 |
| Total | 180,780,000 | 85,614,425 | 266,394,425 |

JEFFERSON PARISH, LOUISIANA
CONSOLIDATED SEWERAGE DISTRICT NO. 1
SEWER REVENUE BONDS, SERIES 2022

BUDGET # 39500
(SPECIAL TAX BONDS)

PURPOSE OF DEBT ISSUE

The bonds were issued for the purpose of paying a portion of the cost of construction and acquiring additions, extension and improvements to the wastewater collection, treatment and disposal system of the District and to pay costs of issuance.

REVENUE SOURCE

The annual appropriation of funds from the Consolidated Sewerage District No. 1 operating budget.

BUDGET SUMMARY:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| REVENUES | | | | | | | | |
| Interest | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Other Financing Sources | - | - | 1,218,403 | - | 1,218,403 | | 4,786,525 | 292.9% |
| TOTAL REVENUES | \$ - | \$ - | \$ 1,218,403 | \$ - | \$ 1,218,403 | | \$ 4,786,525 | 292.9% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ 1,015,000 | |
| Interest | - | - | 1,218,403 | - | 1,218,403 | | 3,766,025 | 209.1% |
| Other | - | - | - | - | - | | 5,500 | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ 1,218,403 | \$ - | \$ 1,218,403 | | \$ 4,786,525 | 292.9% |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|-------------------|-------------------|--------------------|
| 2023 | 1,015,000 | 3,766,025 | 4,781,025 |
| 2024 | 2,090,000 | 3,709,000 | 5,799,000 |
| 2025 | 2,410,000 | 3,619,000 | 6,029,000 |
| 2026 | 2,820,000 | 3,514,400 | 6,334,400 |
| 2027 | 2,935,000 | 3,399,300 | 6,334,300 |
| 2028-2032 | 16,575,000 | 15,098,500 | 31,673,500 |
| 2033-2037 | 25,085,000 | 11,191,300 | 36,276,300 |
| 2038-2042 | 41,855,000 | 4,419,900 | 46,274,900 |
| Total | 94,785,000 | 48,717,425 | 143,502,425 |

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.

BUDGET SUMMARY:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 61,112 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest Income | - | - | - | - | - | | - | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | - | - | - | - | - | | - | |
| Other | 460 | - | - | - | - | | - | |
| Other Financing Uses | 60,652 | - | - | - | - | | - | |
| TOTAL EXPENDITURES | \$ 61,112 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |

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.

BUDGET SUMMARY:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 96,281 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest Income | - | - | - | - | - | | - | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | - | - | - | - | - | | - | |
| Other | 978 | - | - | - | - | | - | |
| Other Financing Uses | 95,303 | - | - | - | - | | - | |
| TOTAL EXPENDITURES | \$ 96,281 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING | PRINCIPAL | INTEREST | TOTAL |
|--------------|-----------|----------|-------|
| DECEMBER 31 | | | |
| 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 Jefferson Protection and Animal Welfare Services Operating Fund.

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 6,517 | \$ 6,517 | \$ 9,691 | \$ - | \$ 9,691 | 48.7% | \$ - | -100.0% |
| REVENUES | | | | | | | | |
| Interest Income | \$ 573 | \$ - | \$ 36 | \$ - | \$ 36 | | \$ - | |
| Miscellaneous | 1 | - | - | - | - | | - | |
| Other Financing Sources | 850,370 | - | - | \$ - | - | | - | |
| TOTAL REVENUES | \$ 850,944 | \$ - | \$ 36 | \$ - | \$ 36 | | \$ - | -100.0% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 840,000 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | 7,770 | - | - | - | - | | - | |
| Other Financing Uses | - | - | 9,728 | - | 9,728 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 847,770 | \$ - | \$ 9,728 | \$ - | \$ 9,728 | | \$ - | -100.0% |
| ENDING FUND BALANCE | \$ 9,691 | \$ 6,517 | \$ - | \$ - | \$ - | -100.0% | \$ - | |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|-------------|-------------|----------|
| | - | - | - |
| Total | \$ - | \$ - | - |

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 1,756 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest Income | - | - | - | - | - | | - | |
| Other Financing Sources | - | - | - | - | - | | - | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | - | - | - | - | - | | - | |
| Other Financing Uses | 1,756 | - | - | - | - | | - | |
| TOTAL EXPENDITURES | \$ 1,756 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 285,464 | \$ 285,464 | \$ 346,440 | \$ 397,620 | \$ 346,440 | 21.4% | \$ 349,790 | 1.0% |
| REVENUES | | | | | | | | |
| Interest Income | \$ 5,354 | \$ 3,000 | \$ 4,484 | \$ 1,516 | \$ 6,000 | 100.0% | \$ 3,000 | -50.0% |
| Other Financing Sources | 404,504 | 404,944 | 404,944 | - | 404,944 | 0.0% | 410,304 | 1.3% |
| TOTAL REVENUES | \$ 409,858 | \$ 407,944 | \$ 409,428 | \$ 1,516 | \$ 410,944 | 0.7% | \$ 413,304 | 0.6% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 305,000 | \$ 315,000 | \$ 315,000 | \$ - | \$ 315,000 | 0.0% | \$ 330,000 | 4.8% |
| Interest | 41,232 | 89,944 | 40,598 | 49,346 | 89,944 | 0.0% | 80,654 | -10.3% |
| Other | 2,650 | 2,650 | 2,650 | - | 2,650 | 0.0% | 2,650 | 0.0% |
| TOTAL EXPENDITURES | \$ 348,882 | \$ 407,594 | \$ 358,248 | \$ 49,346 | \$ 407,594 | 0.0% | \$ 413,304 | 1.4% |
| ENDING FUND BALANCE | \$ 346,440 | \$ 285,814 | \$ 397,620 | \$ 349,790 | \$ 349,790 | 22.4% | \$ 349,790 | 0.0% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|------------------|----------------|------------------|
| 2023 | 330,000 | 80,654 | 410,654 |
| 2024 | 345,000 | 71,104 | 416,104 |
| 2025 | 355,000 | 61,200 | 416,200 |
| 2026 | 370,000 | 50,940 | 420,940 |
| 2027 | 380,000 | 40,328 | 420,328 |
| 2028-2030 | 1,235,000 | 53,420 | 1,288,420 |
| Total | 3,015,000 | 357,646 | 3,372,646 |

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 7,065,862 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | - | - | - | - | - | | - | |
| Other Financing Sources | - | - | - | - | - | | - | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | - | - | - | - | - | | - | |
| Other | - | - | - | - | - | | - | |
| Other Financing Uses | 7,065,862 | - | - | - | - | | - | |
| TOTAL EXPENDITURES | \$ 7,065,862 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 6,874,818 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | - | - | - | - | - | | - | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | - | - | - | - | - | | - | |
| Other | - | - | - | - | - | | - | |
| Other Financing Uses | 6,874,818 | - | - | - | - | | - | |
| TOTAL EXPENDITURES | \$ 6,874,818 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 4,833 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| REVENUES | | | | | | | | |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | - | - | - | - | - | | - | |
| Other Financing Uses | 4,833 | - | - | - | - | | - | |
| TOTAL EXPENDITURES | \$ 4,833 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 186,212 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| REVENUES | | | | | | | | |
| Other Financing Sources | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | - | - | - | - | - | | - | |
| Other Financing Uses | 186,212 | - | - | - | - | | - | |
| TOTAL EXPENDITURES | \$ 186,212 | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 49,748 | \$ 47,248 | \$ 48,448 | \$ 48,448 | \$ 48,448 | 2.5% | \$ 0 | -100.0% |
| REVENUES | | | | | | | | |
| Interest | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Other Financing Sources | - | - | - | - | - | | - | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | - | - | - | - | - | | - | |
| Other | 1,300 | - | - | - | - | | - | |
| Other Financing Uses | - | - | - | 48,448 | 48,448 | | - | |
| TOTAL EXPENDITURES | \$ 1,300 | \$ - | \$ - | \$ 48,448 | \$ 48,448 | | \$ - | -100.0% |
| ENDING FUND BALANCE | \$ 48,448 | \$ 47,248 | \$ 48,448 | \$ 0 | \$ 0 | -100.0% | \$ 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 - 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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 280,108 | \$ 277,108 | \$ 279,458 | \$ 279,458 | \$ 279,458 | 0.8% | \$ (0) | -100.0% |
| REVENUES | | | | | | | | |
| Interest Income | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Other Financing Sources | - | - | - | - | - | | - | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | - | - | - | - | - | | - | |
| Other Financing Uses | 650 | - | - | 279,458 | 279,458 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 650 | \$ - | \$ - | \$ 279,458 | \$ 279,458 | | \$ - | -100.0% |
| ENDING FUND BALANCE | \$ 279,458 | \$ 277,108 | \$ 279,458 | \$ (0) | \$ (0) | -100.0% | \$ (0) | 0.0% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING | PRINCIPAL | INTEREST | TOTAL |
|--------------|-----------|----------|-------|
| DECEMBER 31 | - | - | - |
| Total | - | - | - |

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 173,780 | \$ 173,780 | \$ 175,616 | \$ 2,727 | \$ 175,616 | 1.1% | \$ 3,169 | -98.2% |
| REVENUES | | | | | | | | |
| Interest Income | \$ 4,685 | \$ 3,500 | \$ 2,408 | 1,092 | \$ 3,500 | 0.0% | \$ 4,500 | 28.6% |
| Other Financial Sources | 1,235,352 | 1,238,542 | 1,238,542 | - | 1,238,542 | 0.0% | 1,237,640 | -0.1% |
| TOTAL REVENUES | \$ 1,240,037 | \$ 1,242,042 | \$ 1,240,950 | \$ 1,092 | \$ 1,242,042 | 0.0% | \$ 1,242,140 | 0.0% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 1,060,000 | \$ 1,085,000 | \$ 1,085,000 | \$ - | \$ 1,085,000 | 0.0% | \$ 1,110,000 | 2.3% |
| Interest | 175,702 | 150,391 | 150,391 | - | 150,391 | 0.0% | 124,490 | -17.2% |
| Service Charges | 2,500 | 3,150 | 2,500 | - | 3,150 | 0.0% | 3,150 | 0.0% |
| Other Financing Uses | - | - | 175,948 | - | 175,948 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ 1,238,202 | \$ 1,238,541 | \$ 1,413,839 | \$ - | \$ 1,414,489 | 14.2% | \$ 1,237,640 | -12.5% |
| ENDING FUND BALANCE | \$ 175,616 | \$ 177,281 | \$ 2,727 | \$ 3,819 | \$ 3,169 | -98.2% | \$ 7,669 | 142.0% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|------------------|----------------|------------------|
| 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 | 1,195,000 | 42,893 | 1,237,893 |
| 2027 | 1,220,000 | 14,396 | 1,234,396 |
| Total | 5,830,000 | 350,460 | 6,180,460 |

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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 45,129 | \$ 45,629 | \$ 53,968 | \$ 61,129 | \$ 53,968 | 18.3% | \$ 55,968 | 3.7% |
| REVENUES | | | | | | | | |
| Taxes | \$ 4,552,275 | \$ 4,556,900 | \$ 4,556,900 | \$ - | \$ 4,556,900 | 0.0% | \$ 4,559,150 | 0.0% |
| Interest | 5,689 | 2,000 | 4,011 | (2,011) | 2,000 | 0.0% | 2,000 | 0.0% |
| TOTAL REVENUES | \$ 4,557,964 | \$ 4,558,900 | \$ 4,560,911 | \$ (2,011) | \$ 4,558,900 | 0.0% | \$ 4,561,150 | 0.0% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 2,735,000 | \$ 2,880,000 | \$ 2,880,000 | \$ - | \$ 2,880,000 | 0.0% | \$ 3,030,000 | 5.2% |
| Interest | 1,809,125 | 1,668,750 | 1,668,750 | - | 1,668,750 | 0.0% | 1,521,000 | -8.9% |
| Other | 5,000 | 8,150 | 5,000 | 3,150 | 8,150 | 0.0% | 8,150 | 0.0% |
| TOTAL EXPENDITURES | \$ 4,549,125 | \$ 4,556,900 | \$ 4,553,750 | \$ 3,150 | \$ 4,556,900 | 0.0% | \$ 4,559,150 | 0.0% |
| ENDING FUND BALANCE | \$ 53,968 | \$ 47,629 | \$ 61,129 | \$ 55,968 | \$ 55,968 | 17.5% | \$ 57,968 | 3.6% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|-------------------|------------------|-------------------|
| 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 | 3,505,000 | 1,041,125 | 4,546,125 |
| 2027 | 3,695,000 | 861,125 | 4,556,125 |
| 2028-2031 | 17,285,000 | 1,472,375 | 18,757,375 |
| Total | 34,045,000 | 7,468,625 | 41,513,625 |

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 projects 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:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ 1,800,331 | \$ 1,800,331 | \$ 1,808,478 | \$ 2,701,525 | \$ 1,808,478 | 0.5% | \$ 1,810,478 | 0.1% |
| REVENUES | | | | | | | | |
| Intergovernmental | \$ 1,331,627 | \$ 916,050 | \$ 1,324,691 | 1 | \$ 1,324,692 | 44.6% | \$ 924,483 | -30.2% |
| Interest | 5,720 | 7,000 | 9,956 | (956) | 9,000 | 28.6% | 3,800 | -57.8% |
| TOTAL REVENUES | \$ 1,337,347 | \$ 923,050 | \$ 1,334,647 | \$ (955) | \$ 1,333,692 | 44.5% | \$ 928,283 | -30.4% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 430,000 | \$ - | \$ - | \$ 408,642 | \$ 408,642 | | \$ - | -100.0% |
| Interest | 891,800 | 917,400 | 441,600 | 475,800 | 917,400 | 0.0% | 917,400 | 0.0% |
| Other | 7,400 | 5,650 | - | 5,650 | 5,650 | 0.0% | 7,083 | 25.4% |
| TOTAL EXPENDITURES | \$ 1,329,200 | \$ 923,050 | \$ 441,600 | \$ 890,092 | \$ 1,331,692 | 44.3% | \$ 924,483 | -30.6% |
| ENDING FUND BALANCE | \$ 1,808,478 | \$ 1,800,331 | \$ 2,701,525 | \$ 1,810,478 | \$ 1,810,478 | 0.6% | \$ 1,814,278 | 0.2% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|-------------------|-------------------|-------------------|
| 2023 | - | 917,400 | 917,400 |
| 2024 | - | 917,400 | 917,400 |
| 2025 | 35,000 | 917,400 | 952,400 |
| 2026 | 380,000 | 916,000 | 1,296,000 |
| 2027 | 510,000 | 900,800 | 1,410,800 |
| 2028-2032 | 4,395,000 | 4,079,600 | 8,474,600 |
| 2033-2037 | 6,040,000 | 3,060,800 | 9,100,800 |
| 2038-2042 | 7,490,000 | 1,741,600 | 9,231,600 |
| 2043-2045 | 3,230,000 | 258,600 | 3,488,600 |
| Total | 22,080,000 | 13,709,600 | 35,789,600 |

JEFFERSON PARISH, LOUISIANA
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY SERIES 2020,
JEFFERSON CPZ BEAUTIFICATION REVENUE AND REFUNDING BONDS

BUDGET # 39450
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The 2020 bonds were issued to provide funding for the purpose of financing beautification improvements for the Commercial Parkways Zone within the Parish, the advance refund of the LCDA CPZ Series 2010 for the aggregate principal amount and to pay the cost of issuance.

REVENUE SOURCE

Revenues derived from CPZ lease revenues assessed to property owners in the CPZ for use of the right-of-way pursuant to Section 2-887 of the Jefferson Parish Code of Ordinances.

BUDGET SUMMARY:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ 3,597 | \$ 10,600 | \$ 3,597 | | \$ 4,797 | 33.4% |
| REVENUES | | | | | | | | |
| Interest | \$ 1,596 | \$ 200 | \$ 1,353 | \$ (153) | \$ 1,200 | 500.0% | \$ 1,000 | -16.7% |
| Other Financing Sources | 227,435 | 228,200 | 228,200 | - | 228,200 | 0.0% | 229,600 | 0.6% |
| TOTAL REVENUES | \$ 229,031 | \$ 228,400 | \$ 229,553 | \$ (153) | \$ 229,400 | 0.4% | \$ 230,600 | 0.5% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 140,000 | \$ 120,000 | \$ 120,000 | \$ - | \$ 120,000 | 0.0% | \$ 125,000 | 4.2% |
| Interest | 82,435 | 102,550 | 102,550 | - | 102,550 | 0.0% | 98,950 | -3.5% |
| Other | 3,000 | 5,650 | - | 5,650 | 5,650 | 0.0% | 5,650 | 0.0% |
| TOTAL EXPENDITURES | \$ 225,435 | \$ 228,200 | \$ 222,550 | \$ 5,650 | \$ 228,200 | 0.0% | \$ 229,600 | 0.6% |
| ENDING FUND BALANCE | \$ 3,597 | \$ 200 | \$ 10,600 | \$ 4,797 | \$ 4,797 | 2298.3% | \$ 5,797 | 20.8% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|------------------|----------------|------------------|
| 2023 | 125,000 | 98,950 | 223,950 |
| 2024 | 125,000 | 95,200 | 220,200 |
| 2025 | 130,000 | 91,450 | 221,450 |
| 2026 | 135,000 | 86,250 | 221,250 |
| 2027 | 140,000 | 80,850 | 220,850 |
| 2028-2032 | 795,000 | 316,700 | 1,111,700 |
| 2033-2037 | 930,000 | 180,000 | 1,110,000 |
| 2038-2040 | 630,000 | 38,100 | 668,100 |
| Total | 3,010,000 | 987,500 | 3,997,500 |

JEFFERSON PARISH, LOUISIANA

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY SERIES 2020, WEST JEFFERSON PARK AND COMMUNITY CENTER AND PLAYGROUND DISTRICT REVENUE REFUNDING BONDS

BUDGET # 39460
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The 2020 bonds were issued to provide funding for public works in Parc des Familles, to advance refund the outstanding principal of the LCDA West Jefferson Park Bonds Series 2014 and to pay all legally incurred costs and expenses of the bonds.

REVENUE SOURCE

A monthly service charge is levied to each dwelling within the District per Section 21-30 of the Jefferson Parish Code of Ordinances.

BUDGET SUMMARY:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ 5,282 | \$ 14,540 | \$ 5,282 | | \$ 8,782 | 66.3% |
| REVENUES | | | | | | | | |
| Interest | \$ 4,282 | \$ 500 | \$ 3,608 | \$ (108) | \$ 3,500 | 600.0% | \$ 500 | -85.7% |
| Other Financing Sources | 624,254 | 625,700 | 625,700 | - | 625,700 | 0.0% | 626,250 | 0.1% |
| TOTAL REVENUES | \$ 628,536 | \$ 626,200 | \$ 629,308 | \$ (108) | \$ 629,200 | 0.5% | \$ 626,750 | -0.4% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ 375,000 | \$ 315,000 | \$ 315,000 | \$ - | \$ 315,000 | 0.0% | \$ 325,000 | 3.2% |
| Interest | 244,254 | 305,050 | 305,050 | - | 305,050 | 0.0% | 295,600 | -3.1% |
| Other | 4,000 | 5,650 | - | 5,650 | 5,650 | 0.0% | 5,650 | 0.0% |
| TOTAL EXPENDITURES | \$ 623,254 | \$ 625,700 | \$ 620,050 | \$ 5,650 | \$ 625,700 | 0.0% | \$ 626,250 | 0.1% |
| ENDING FUND BALANCE | \$ 5,282 | \$ 500 | \$ 14,540 | \$ 8,782 | \$ 8,782 | 1656.5% | \$ 9,282 | 5.7% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|------------------|------------------|-------------------|
| 2023 | 325,000 | 295,600 | 620,600 |
| 2024 | 335,000 | 285,850 | 620,850 |
| 2025 | 345,000 | 275,800 | 620,800 |
| 2026 | 360,000 | 262,000 | 622,000 |
| 2027 | 370,000 | 247,600 | 617,600 |
| 2027-2031 | 2,100,000 | 1,002,800 | 3,102,800 |
| 2032-2036 | 2,550,000 | 548,000 | 3,098,000 |
| 2037-2039 | 1,170,000 | 70,600 | 1,240,600 |
| Total | 7,555,000 | 2,988,250 | 10,543,250 |

JEFFERSON PARISH, LOUISIANA
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY SERIES 2021,
JEFFERSON PROTECTION AND ANIMAL WELFARE SERVICES EAST BANK ANIMAL SHELTER

BUDGET # 39470
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The bonds were issued for the purpose of funding the project of acquiring, constructing, and equipping a humane animal control shelter and related services and paying all legally incurred costs and expenses in connection with the issuance of said Bonds

REVENUE SOURCE

The annual appropriation of funds from Jefferson Protection and Animal Welfare Services Operating Fund.

BUDGET SUMMARY:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| REVENUES | | | | | | | | |
| Interest | \$ - | \$ - | \$ 2,114 | \$ - | \$ 2,114 | | \$ - | -100.0% |
| Other Financing Sources | - | 850,370 | 850,370 | - | 850,370 | 0.0% | - | -100.0% |
| TOTAL REVENUES | \$ - | \$ 850,370 | \$ 852,484 | \$ - | \$ 852,484 | 0.2% | \$ - | -100.0% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | |
| Interest | - | 198,655 | - | - | - | -100.0% | - | |
| Other | - | - | 852,484 | - | 852,484 | | - | -100.0% |
| TOTAL EXPENDITURES | \$ - | \$ 198,655 | \$ 852,484 | \$ - | \$ 852,484 | 329.1% | \$ - | -100.0% |
| ENDING FUND BALANCE | \$ - | \$ 651,715 | \$ - | \$ - | \$ - | -100.0% | \$ - | |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|-----------|----------|-------|
| 2023 | - | - | - |
| Total | - | - | - |

JEFFERSON PARISH, LOUISIANA
JEFFERSON PARISH PERFORMANCE BASED ENERGY EFFICIENCY
MASTER EQUIPMENT LEASE/PURCHASE AGREEMENT

BUDGET # 39480
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The purpose of the tax-exempt master equipment loan/purchase agreement is to provide financing to Jefferson Parish in connection with a performance based energy efficiency contract.

REVENUE SOURCE

The annual appropriation of funds from the General Fund, Health Unit, Culture and Senior Services funds.

BUDGET SUMMARY:

| | 2021 Actual | 2022 Adopted Budget | 2022 YTD Actual | Estimated Remaining for 2022 | 2022 Amended Budget | % Chg 2022 Amended/ 2022 Adopted | 2023 Adopted Budget | % Chg 2023 Adopted/ 2022 Amended |
|-------------------------|----------------|---------------------------|-----------------------|------------------------------------|---------------------------|--|---------------------------|--|
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - | \$ 1,800 | \$ - | | \$ 2,000 | |
| REVENUES | | | | | | | | |
| Interest | \$ - | \$ - | \$ 1,800 | \$ 200 | \$ 2,000 | | \$ 1,800 | -10.0% |
| Other Financing Sources | - | 300,310 | 300,310 | - | 300,310 | 0.0% | 1,011,303 | 236.8% |
| TOTAL REVENUES | \$ - | \$ 300,310 | \$ 302,110 | \$ 200 | \$ 302,310 | 0.7% | \$ 1,013,103 | 235.1% |
| EXPENDITURES | | | | | | | | |
| Principal | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ 651,972 | |
| Interest | - | 300,310 | 300,310 | - | 300,310 | 0.0% | 359,332 | 19.7% |
| TOTAL EXPENDITURES | \$ - | \$ 300,310 | \$ 300,310 | \$ - | \$ 300,310 | 0.0% | \$ 1,011,304 | 236.8% |
| ENDING FUND BALANCE | \$ - | \$ - | \$ 1,800 | \$ 2,000 | \$ 2,000 | | \$ 3,799 | 90.0% |

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

| YEAR ENDING DECEMBER 31 | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|-------------------|------------------|-------------------|
| 2023 | 651,972 | 359,331 | 1,011,303 |
| 2024 | 756,874 | 281,692 | 1,038,566 |
| 2025 | 800,357 | 266,291 | 1,066,648 |
| 2026 | 845,561 | 250,012 | 1,095,573 |
| 2027 | 892,545 | 232,819 | 1,125,364 |
| 2028-2032 | 5,234,305 | 871,631 | 6,105,936 |
| 2033-2037 | 5,894,164 | 287,000 | 6,181,165 |
| Total | 15,075,778 | 2,548,777 | 17,624,555 |

SCHEDULE OF CHANGES IN BONDS OUTSTANDING
JEFFERSON PARISH, LA
12/31/2022

Long-term debt at December 31, 2022, 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 12/31/2021 |
|--|-------------------|---------------------------|---------------------------------------|----------|-------------------|--|
| | | | From | To | | |
| GOVERNMENTAL ACTIVITIES | | | | | | |
| Special Sales Tax Revenue and Refunding Bonds | | | | | | |
| Special Sales Tax Revenue Refunding Series 2013 | 2.09 | 12/01/22 | \$ 5,775 | \$ 6,540 | \$ 45,085 | \$ 0 |
| Special Sales Tax Revenue Series 2017 B | 5.0 | 12/31/42 | 0 | 11,140 | 107,815 | 107,815 |
| Special Sales Tax Refunding Series 2019 A | 5.0 | 12/01/27 | 1,315 | 9,465 | 52,635 | 36,540 |
| Special Sales Tax 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>432,900</u> | <u>371,720</u> |
| Special Sales Tax Revenue Bonds - Direct Placement | | | | | | |
| Special Sales Tax Refunding Series 2017 A | 2.6 | 12/01/30 | 0 | 6,100 | <u>41,675</u> | <u>41,675</u> |
| Hotel Occupancy Tax Bonds - Direct Displacement | | | | | | |
| East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 2018 | 2.9 | 12/01/31 | 180 | 680 | <u>7,020</u> | <u>5,505</u> |
| Revenue Bonds - Public Improvement | | | | | | |
| Second Parish Court Revenue Refunding Bond Series 2014 | 2.0-4.0 | 03/01/33 | 165 | 285 | 4,010 | 2,625 |
| 24th Judicial District Court Refunding Bond Series 2014 | 2.0-4.0 | 04/01/34 | 340 | 625 | <u>9,010</u> | <u>6,125</u> |
| Total Revenue Bonds - Public Improvement | | | | | <u>13,020</u> | <u>8,750</u> |
| Revenue Bonds - Public Improvement - Direct Placement | | | | | | |
| LDNR Taxable Drainage Revenue Bonds Series 2014 | 2.0 | 02/01/24 | 212 | 212 | 2,118 | 424 |
| LDNR Taxable Road Lighting Revenue Bonds#1 Series 201 | 2.0 | 02/01/28 | 154 | 193 | 1,728 | 1,088 |
| LDNR Taxable Road Lighting Revenue Bonds#2 Series 201 | 2.0 | 02/01/28 | 328 | 400 | <u>3,270</u> | <u>2,260</u> |
| Total Revenue Bonds - Public Improvement - Direct Placement | | | | | <u>7,116</u> | <u>3,772</u> |
| Loan Program - Direct Placement | | | | | | |
| Equipment Lease Program 2021 | 2.0 | 07/22/37 | 220 | 359 | <u>15,076</u> | <u>15,076</u> |
| Loan Program - Louisiana Development Community Authority | | | | | | |
| Direct Placement | | | | | | |
| LCDA Series 2015 Revenue Refunding Cultural & Recreatic | 2.36 | 04/01/27 | 1,035 | 1,220 | <u>11,320</u> | <u>5,830</u> |
| Loan Program - Louisiana Development Community Authority | | | | | | |
| LCDA Series 2008A Revenue Refunding Bonds | variable | 06/01/30 | 295 | 1,160 | 6,770 | 3,015 |
| LCDA Series 2016 Revenue Refunding Parish Projects | variable | 04/01/31 | 2,630 | 4,775 | 43,010 | 34,045 |
| LCDA Series 2019 Jefferson Parish GOMESA Project | 4.0 | 11/01/44 | 35 | 2,380 | 23,500 | 21,610 |
| LCDA Series 2020 Jefferson CPZ Beautification Project | 3.0-4.0 | 10/01/40 | 120 | 215 | 3,270 | 3,010 |
| LCDA Series 2020 West Jefferson Park, Community Center and Playground District (Parc Des Familles Project) | 3.0-4.0 | 10/01/39 | 315 | 595 | 8,245 | 7,555 |
| LCDA Series 2022 Parks Projects | 3.12 | 04/01/35 | 239 | 1,231 | <u>10,358</u> | <u>10,358</u> |
| | | | | | <u>95,153</u> | <u>79,593</u> |
| TOTAL GOVERNMENTAL ACTIVITIES | | | | | \$ <u>623,280</u> | \$ <u>531,921</u> |
| BUSINESS-TYPE ACTIVITIES | | | | | | |
| Public Improvement Revenue Bonds - Direct Placement | | | | | | |
| Consolidated Sewerage Dist No 1 Series 2013 - Chetta Driv | 2.7 | 04/08/23 | 66 | 66 | 663 | 66 |
| LDEQ Taxable Sewer Revenue Bonds Series 2013 | 0.45 | 02/01/34 | 78 | 737 | 15,250 | 7,892 |
| LDEQ Taxable Sewer Revenue Bonds Series 2014 | 0.45 | 02/01/35 | 267 | 913 | 20,000 | 14,554 |
| LDEQ Taxable Sewer Revenue Bonds Series 2017 | 0.45 | 08/01/37 | 913 | 1082 | 20,000 | 15,928 |
| LDNR Taxable Sewer Revenue Bonds Series 2014 | 0.0 | 02/01/24 | 225 | 225 | 2,252 | 450 |
| LDNR Taxable Sewer Revenue Bonds Series 2015 | 2.0 | 02/01/25 | 300 | 300 | 3,000 | 900 |
| LDHH Taxable Water Revenue Bonds Series 2014 | 2.95 | 02/01/34 | 40 | 150 | 3,550 | 0 |
| Cons. Sewer District No. 1 Revenue Bonds Series 2022 | 3.00 | 02/01/42 | 1,015 | 9,315 | 94,785 | 94,785 |
| Cons. Waterworks Dist No. 1 Revenue Bonds Series 2022 | 3.00 | 02/01/42 | 2,765 | 13,190 | <u>180,780</u> | <u>180,780</u> |
| TOTAL BUSINESS-TYPE ACTIVITIES | | | | | \$ <u>340,280</u> | \$ <u>315,356</u> |
| TOTAL ALL BONDS, GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES | | | | | \$ 963,560 | \$ 847,277 |

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 |
|-----------|----------------------------------|-------------------|--|-------------------------|---|
| 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) | 381,770 | 0.28 |
| 2020 | 3,958,267 | 395,827 | - | 395,827 | 0.00 |
| 2021 | 3,999,079 | 399,908 | - | 399,908 | 0.00 |

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, 2022

| Year Ending December 31, | Governmental Activities | | | Business-Type Activities | | |
|-------------------------------------|-----------------------------|------------------|------------------|--------------------------|-------------------------------|--------------------------------|
| | Sales & Use Tax Bonds | Revenue Bonds | Loan Programs | Revenue Bonds | Special Assessment Debt | Total Primary Government |
| 2023 | 26,223,363 | 7,822,073 | 9,972,838 | 18,200,130 | 68,136 | 62,286,540 |
| 2024 | 26,220,063 | 7,819,432 | 10,003,576 | 22,339,495 | - | 66,382,566 |
| 2025 | 26,221,591 | 7,606,890 | 9,698,535 | 22,712,173 | - | 66,239,189 |
| 2026 | 26,226,894 | 7,608,935 | 10,071,265 | 22,725,654 | - | 66,632,748 |
| 2027 | 26,218,631 | 7,612,490 | 10,219,168 | 22,742,418 | - | 66,792,707 |
| 2028-2032 | 147,914,497 | 18,181,135 | 45,092,917 | 113,919,848 | - | 325,108,397 |
| 2033-2037 | 159,586,750 | - | 23,240,864 | 114,409,555 | - | 297,237,169 |
| 2038-2042 | 158,015,200 | - | 11,140,300 | 113,829,750 | - | 282,985,250 |
| 2043-2047 | - | - | 2,128,600 | - | - | 2,128,600 |
| Total debt service to maturity | \$ 596,626,989 | \$ 56,650,955 | \$ 131,568,063 | \$ 450,879,023 | \$ 68,136 | \$ 1,235,793,166 |
| Less amounts representing interest: | | | | | | |
| 2023 | 17,443,363 | 1,311,269 | 3,716,867 | 11,220,914 | 1,791 | 33,694,204 |
| 2024 | 17,010,063 | 1,144,628 | 3,426,702 | 10,984,279 | - | 32,565,672 |
| 2025 | 16,556,591 | 975,890 | 3,193,178 | 10,622,173 | - | 31,347,832 |
| 2026 | 16,081,894 | 804,935 | 2,941,704 | 10,230,654 | - | 30,059,187 |
| 2027 | 15,583,631 | 629,490 | 2,659,623 | 9,820,418 | - | 28,693,162 |
| 2028-2032 | 68,784,497 | 833,135 | 8,776,612 | 42,361,848 | - | 120,756,092 |
| 2033-2037 | 45,941,750 | - | 4,245,700 | 29,148,715 | - | 79,336,165 |
| 2038-2042 | 18,755,200 | - | 1,850,300 | 11,199,750 | - | 31,805,250 |
| 2043-2047 | - | - | 258,600 | - | - | 258,600 |
| Total interest | \$ 216,156,989 | \$ 5,699,347 | \$ 31,069,286 | \$ 135,588,751 | \$ 1,791 | \$ 388,516,164 |
| Total principal | \$ 380,470,000 | \$ 50,951,608 | \$ 100,498,777 | \$ 315,290,272 | \$ 66,345 | \$ 847,277,002 |

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 |
|--------------------------------|----------|------------------|------------------|--------------------------------|---------------------------------|-------------------|--|----------------------------|
| 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 |
| 2020 | 2019 | 431 | 3,958,267 | - | - | - | - | 0.00 |
| 2021 | 2020 | 427 | 3,999,079 | - | - | - | - | 0.00 |

* Amounts expressed in thousands

(1) Source: JEDCO Jefferson Parish Economic Profile

(2) General obligation debt paid off.

**Jefferson Parish, Louisiana
Pledged Revenue Coverage**

**Last Ten Years
(Unaudited)**

A - Special Sales Tax Revenue Bonds - 7/8ths of one cent

| Year | Gross | Expenses ⁽²⁾ | Available for | Debt Service Requirements | | | Coverage |
|-------------|-------------------------------|--------------------------------|----------------------|----------------------------------|-----------------|--------------|-----------------|
| | Revenue ⁽¹⁾ | | Debt Service | Principal | Interest | Total | |
| 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 |
| 2020 | 57,739,891 | 6,351,388 | 51,388,503 | 9,860,000 | 21,741,187 | 31,601,187 | 1.63 |
| 2021 | 70,918,525 | 7,801,038 | 63,117,488 | 12,505,000 | 19,098,296 | 31,603,296 | 2.00 |

B - Hotel Occupancy Tax Bonds

| Year | Gross | Expenses ⁽²⁾ | Available for | Debt Service Requirements | | | Coverage |
|-------------|-------------------------------|--------------------------------|----------------------|----------------------------------|-----------------|--------------|-----------------|
| | Revenue ⁽¹⁾ | | Debt Service | Principal | Interest | Total | |
| 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 |
| 2020 | 819,624 | 93,309 | 726,315 | 220,000 | 196,330 | 416,330 | 1.74 |
| 2021 | 1,135,240 | 130,526 | 1,004,714 | 515,000 | 189,950 | 704,950 | 1.43 |

C - Drainage Sales Tax Bonds 2/3 of 1/2 Cent ⁽³⁾

| Year | Gross | Expenses ⁽²⁾ | Available for | Debt Service Requirements | | | Coverage |
|-------------|-------------------------------|--------------------------------|----------------------|----------------------------------|-----------------|--------------|-----------------|
| | Revenue ⁽¹⁾ | | Debt Service | Principal | Interest | Total | |
| 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 |
| 2020 | 27,984,720 | 3,088,919 | 24,895,800 | 2,910,000 | 1,936,350 | 4,846,350 | 5.14 |
| 2021 | 33,002,934 | 3,635,323 | 29,367,610 | 2,735,000 | 1,809,125 | 4,544,125 | 6.46 |

**Jefferson Parish, Louisiana
Pledged Revenue Coverage**

**Last Ten Years
(Unaudited)**

D - Public Improvement Revenue Bonds

| Year | Gross | Expenses ⁽²⁾ | Available for | Debt Service Requirements | | | Coverage |
|-------------|-------------------------------|--------------------------------|----------------------|----------------------------------|-----------------|--------------|-----------------|
| | Revenue ⁽¹⁾ | | Debt Service | Principal | Interest | Total | |
| 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 |
| 2020 | 6,452,995 | 29,666 | 6,423,329 | 5,525,000 | 1,968,578 | 7,493,578 | 0.86 |
| 2021 | 5,197,842 | 27,450 | 5,170,392 | 3,715,000 | 1,808,905 | 5,523,905 | 0.94 |

E - Special Assessments

| Year | Gross | Expenses ⁽²⁾ | Available for | Debt Service Requirements | | | Coverage |
|-------------|-------------------------------|--------------------------------|----------------------|----------------------------------|-----------------|--------------|-----------------|
| | Revenue ⁽¹⁾ | | Debt Service | 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 |
| 2020 | 28,061 | - | 28,061 | 66,344 | 7,165 | 73,509 | 0.38 |
| 2021 | 50,800 | - | 50,800 | 66,344 | 5,374 | 71,718 | 0.71 |

⁽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.

Jefferson Parish, Louisiana
Computation of Direct and Overlapping Debt

December 31, 2021

(unaudited)

(in thousands of Dollars)

| | Governmental Activities Debt Outstanding | Percentage Applicable To Government | Amount Applicable To Government |
|-----------------------------------|--|---|---------------------------------------|
| Direct: | | | |
| Jefferson Parish | 605,096 | | 605,096 |
| Total Direct Parish Debt | \$ 605,096 | 100% | \$ 605,096 |
| Overlapping: | | | |
| Jefferson Parish School Board | \$ 196,691 | * | \$ 196,691 |
| Jefferson Parish Sheriff Office | 1,740 | ** | 1,740 |
| Total Overlapping debt | \$ 198,431 | 100% | \$ 198,431 |
| Total Direct and Overlapping debt | \$ 803,527 | | \$ 803,527 |
| | 2021 Population | *** | 440,781 |

* Source: Jefferson Parish School Board Comprehensive Annual Financial Report- Statistical Section.

** Source: Jefferson Parish Sheriff Comprehensive Annual Financial Report- Statistical Section.

*** Source: JEDCO Jefferson Parish Economic Profile

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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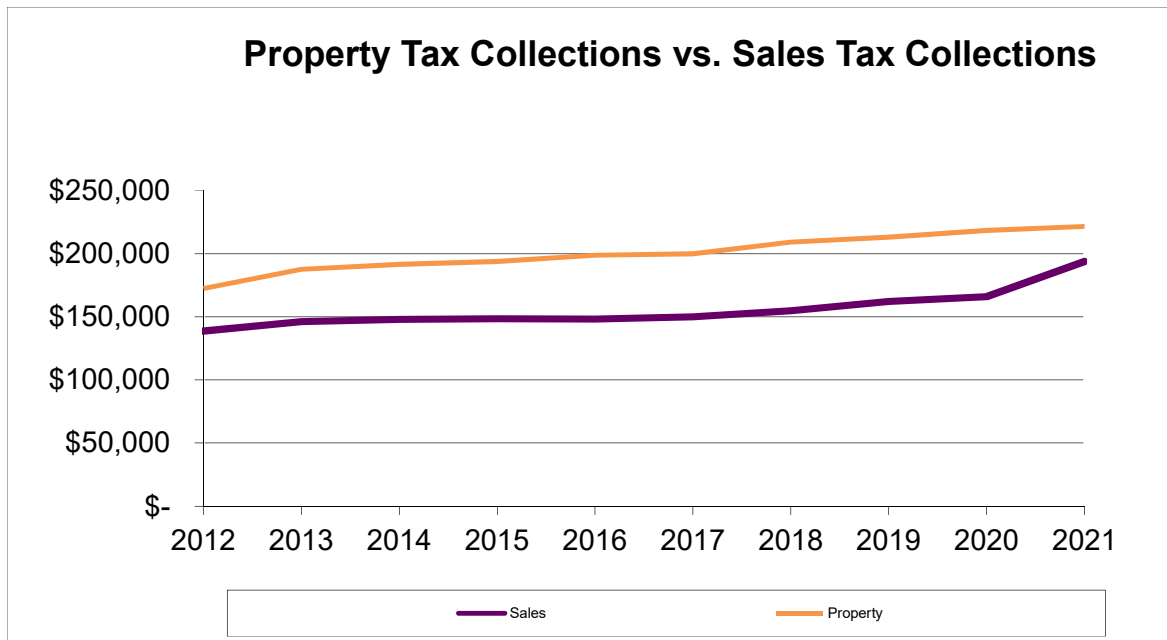
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FIVE YEAR FUND BALANCE HISTORY

| Fund Number | District Name | 12-31-18 | 12-31-19 | 12-31-20 | 12-31-21 | UNAUDITED 12-31-22 |
|-------------|--------------------------------|----------------|----------------|----------------|-------------|--------------------|
| 10010 | General Fund | \$ 29,605,171 | \$ 33,087,476 | \$ 34,898,229 | 44,923,825 | \$ 42,229,684 |
| 21670 | Transit | 13,596,080 | 15,063,885 | 18,150,988 | 22,137,961 | 23,170,940 |
| 21680 | Transit -Elderly & Handicapped | 8,280,442 | 9,370,911 | 9,766,407 | 10,560,573 | 9,553,785 |
| 21700 | Juvenile Services | 7,818,057 | 8,933,480 | 7,210,814 | 7,885,949 | 9,903,164 |
| 21710 | Animal Shelter | 4,426,387 | 4,383,885 | 4,931,531 | 4,160,461 | 5,611,860 |
| 21720 | Mosquito Control | 2,121,301 | 2,413,928 | 3,013,010 | 3,116,049 | 3,879,821 |
| 21730 | Health Unit | 876,926 | 790,803 | 391,026 | 502,986 | 794,850 |
| 21740 | Human Services Authority | 747,150 | 866,254 | 520,905 | 607,934 | 705,753 |
| 21770 | Ambulance District No. 2 | 85,444 | 85,502 | 130,418 | 175,090 | 222,139 |
| 21790 | Library | 9,291,063 | 7,294,506 | 9,970,185 | 12,907,958 | 13,931,513 |
| 21830 | Consolidated Jeff. Recreation | 14,312,915 | 14,145,573 | 15,863,669 | 14,876,310 | 15,578,885 |
| 21850 | Alario Center | 456,848 | 376,652 | 535,515 | 1,030,953 | 1,102,662 |
| 21930 | West Jeff Park | 676,819 | 658,272 | 684,599 | 634,838 | 936,362 |
| 21940 | Playground District No. 16 | 360,986 | 518,063 | 623,111 | 670,188 | 606,267 |
| 21950 | Lafreniere Park | 1,227,020 | 1,286,009 | 1,357,894 | 1,209,920 | 1,466,468 |
| 21970 | Lasalle Park | 590,260 | 806,331 | 1,011,256 | 1,533,773 | 1,747,952 |
| 22010 | C D Off-Track Betting | 344,332 | 47,797 | 437,910 | 650,495 | 674,783 |
| 22020 | C D Video Poker | 1,343,733 | 314,765 | 1,560,631 | 2,699,081 | 3,712,571 |
| 22030 | C D Tourism | 1,461,946 | 750,125 | 1,342,737 | 2,241,013 | 2,630,707 |
| 22040 | C D Riverboat Gaming | 3,510,481 | 986,210 | 2,619,684 | 4,112,196 | 4,236,021 |
| 22060 | Health Premium Return | 814 | 401 | 16 | 6 | - |
| 22080 | Fire District No. 9 | 157,653 | 164,310 | 265,256 | 170,989 | 258,807 |
| 22090 | Fire District No. 4 | 356,922 | 436,951 | 445,399 | 516,609 | 346,741 |
| 22100 | E B Cons. Fire District | 14,627,810 | 15,888,147 | 20,693,028 | 19,964,562 | 18,662,211 |
| 22110 | Fire District No. 3 | 4,572,726 | 4,660,901 | 3,915,809 | 3,778,874 | 3,720,673 |
| 22120 | Fire District No. 5 | 5,979,752 | 6,651,981 | 5,871,237 | 4,646,198 | 4,654,152 |
| 22130 | Fire District No. 6 | 11,059,836 | 12,102,460 | 13,263,092 | 14,846,874 | 16,389,763 |
| 22140 | Fire District No. 7 | 1,009,850 | 1,020,517 | 1,109,565 | 1,577,599 | 2,305,526 |
| 22150 | Fire District No. 8 | 2,965,711 | 2,592,384 | 2,925,236 | 3,175,464 | 2,634,238 |
| 22160 | Emergency Communications | 54,938 | 49,485 | 60,565 | 64,020 | 659,649 |
| 22180 | Security Enhancement District | 3,393 | 6,665 | 6,693 | 850 | 9,356 |
| 22190 | 24th Court Commissioners | 28,915 | 118,567 | 246,096 | 332,991 | 291,172 |
| 22200 | Streets Department | 19,081,613 | 20,164,703 | 26,072,174 | 32,608,906 | 30,769,294 |
| 22220 | Comprehensive Zoning | 989,190 | 1,145,822 | 1,276,158 | 1,260,777 | 1,441,834 |
| 22230 | Road Lighting District No. 7 | 1,783,501 | 1,455,702 | 1,638,511 | 1,785,931 | 1,904,369 |
| 22240 | Consolidated Road Lighting | 5,189,209 | 4,193,992 | 4,055,807 | 4,196,548 | 3,658,126 |
| 22320 | Consol Drainage District No. 2 | 24,053,526 | 23,131,550 | 25,452,858 | 26,625,444 | 22,426,768 |
| 22390 | Consol Garbage District No. 1 | 9,249,368 | 7,794,757 | 9,001,091 | 9,282,392 | 11,255,363 |
| 22520 | Economic Development | 1,209,613 | 1,626,327 | 2,084,401 | 2,190,989 | 2,373,900 |
| 22530 | Criminal Justice | 153,130 | 184,413 | 288,695 | 206,336 | 29,317 |
| 22540 | Culture & Parks | 724,836 | 833,010 | 1,085,586 | 1,040,817 | 1,425,124 |
| 22560 | Senior Services | 445,264 | 638,330 | 997,729 | 1,499,849 | 1,507,544 |
| 22570 | Terrytown Redevelopment | 2,996,720 | 3,265,625 | 3,185,886 | 3,456,395 | 3,619,987 |
| 22580 | Metairie CBD Econ Dev Dist | 602,264 | 564,532 | 458,919 | 197,278 | 95,680 |
| 22590 | Churchill Econ Develop Dist | 163,826 | 167,100 | 173,131 | 200,345 | 254,764 |
| 22600 | Inspector General | 1,266,313 | 1,223,283 | 1,265,393 | 1,292,404 | 1,432,292 |
| 22610 | Off Duty Witness | 3,556,068 | 3,785,545 | 3,597,722 | 3,688,122 | 3,717,202 |
| 22630 | Jefferson Hwy Econ Devel | - | 141,327 | 704,932 | 1,330,511 | 1,460,527 |
| 22650 | Pub Ed and Govt Program | 3,432,347 | 3,795,598 | 4,038,153 | 4,283,020 | 3,915,625 |
| 23010 | C D BP Settlement | 11,834,119 | 4,786,210 | 6,201,153 | 5,918,777 | 2,157,172 |
| 53000 | Consol Sewer District No. 1 | 11,178,206 | 10,195,614 | 11,709,948 | 14,101,194 | 22,259,548 |
| 53010 | Consol Water District No. 1 | 20,874,356 | 17,983,034 | 16,886,207 | 14,274,575 | 17,234,245 |
| 63500 | Central Garage | 135,721 | 228,166 | 115,864 | 282,692 | 1,239,877 |
| 63510 | Central Telephone | 10,186 | 10,186 | 10,186 | - | - |
| 63520 | Computer Center | 303,189 | 402,270 | 470,847 | 489,690 | 722,021 |
| 63560 | Security Management | 380,232 | 398,559 | 684 | 224,610 | 159,424 |
| 63810 | Engineering | 120,769 | 59,873 | 172,447 | 279,093 | 1,708,610 |
| 63830 | PW Administration Warehouse | 151,489 | 34,427 | 92,879 | 75,141 | 751,476 |
| 63860 | Environmental | 51,088 | 35,873 | 15,877 | 4,959 | 425,092 |
| 63890 | Ecosystems & Coasta Mgmt | - | - | 10,214 | 15,097 | 41,528 |
| | | \$ 261,887,824 | \$ 254,119,024 | \$ 284,885,963 | 316,524,483 | \$ 330,615,184 |

Jefferson Parish, Louisiana
Tax Revenues by Source, Governmental Funds
Last Ten Years
(Unaudited)
(in thousands of dollars)

| Year | Property | Sales | Severance | Miscellaneous | Total |
|------|----------|---------|-----------|---------------|---------|
| 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 |
| 2020 | 218,378 | 165,870 | 853 | 7,964 | 393,065 |
| 2021 | 221,560 | 193,852 | 1,041 | 8,460 | 424,913 |

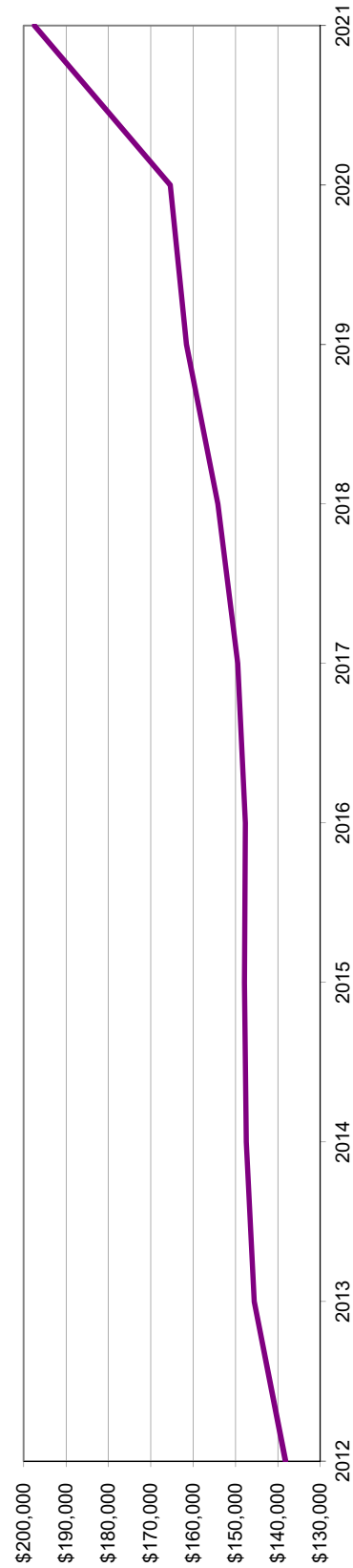


Jefferson Parish, Louisiana
Sales Tax by Voter Dedication
Last Ten Years
(Unaudited)
(in thousands of dollars)

| Year | 1/2 of One Cent | | | | 1/2 of One Cent | | 1/2 of One Cent | | 7/8 of One Cent | | TOTAL | Total Direct Rate |
|------|--------------------------|-------------------------|-----------------------|---------------------------------|---|--------------|--------------------|-------------------------|-----------------|---------|-------|-------------------|
| | General Fund Undedicated | Terrytown Redevelopment | Metairie CBD District | Churchill Economic Dev District | Jefferson Highway Economic Dev District | Public Roads | Drainage M & O 1/3 | Drainage & Sewerage 2/3 | Roads/Drainage | | | |
| 2012 | 29,471 | 306 | 223 | - | - | 30,000 | 12,585 | 20,523 | 45,071 | 138,179 | 2,375 | |
| 2013 | 30,853 | 301 | 232 | 97 | - | 31,483 | 13,196 | 21,589 | 47,800 | 145,551 | 2,375 | |
| 2014 | 31,508 | 293 | 216 | 101 | - | 32,118 | 13,417 | 21,919 | 47,901 | 147,473 | 2,375 | |
| 2015 | 31,723 | 274 | 198 | 28 | - | 32,223 | 13,518 | 22,058 | 47,858 | 147,880 | 2,375 | |
| 2016 | 31,786 | 225 | 180 | 30 | - | 32,221 | 13,592 | 22,025 | 47,579 | 147,638 | 2,375 | |
| 2017 | 32,291 | 171 | 176 | 20 | - | 32,660 | 13,734 | 22,277 | 48,169 | 149,498 | 2,375 | |
| 2018 | 33,460 | 199 | 167 | 20 | - | 33,846 | 14,267 | 23,077 | 49,129 | 154,165 | 2,375 | |
| 2019 | 35,241 | 245 | 156 | 14 | 141 | 35,783 | 15,084 | 24,306 | 50,621 | 161,591 | 2,375 | |
| 2020 | 36,214 | 125 | 90 | 4 | 564 | 36,996 | 15,111 | 24,906 | 51,389 | 165,399 | 2,375 | |
| 2021 | 42,528 | 232 | 139 | 25 | 617 | 43,542 | 17,867 | 29,373 | 63,117 | 197,440 | 2,375 | |

Note: Due to proprietary issues, the disclosure of the ten largest sales tax revenue payers are not available. The categories presented are intended to provide alternative information.

Sales Tax Collections



**Jefferson Parish, Louisiana
Property Tax Levies and Collections**

Last Ten Years

(Unaudited)

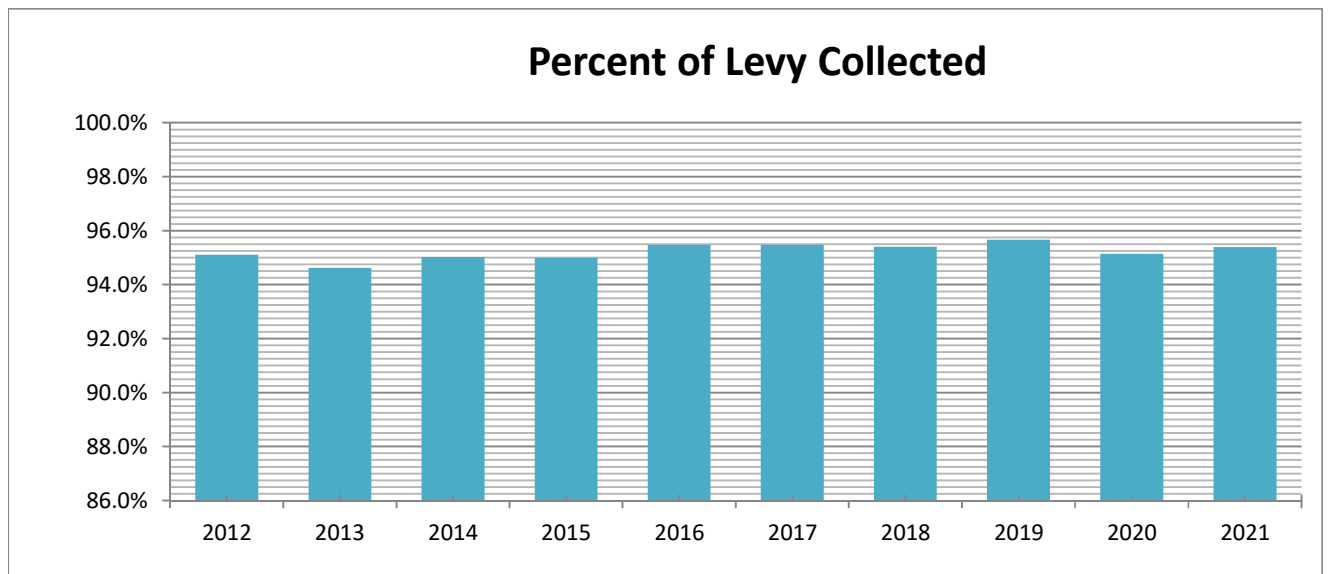
(in thousands of dollars)

| 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 | | | | | |
| 2012 | 198,622 | 188,900 | 95.11 | 2,413 | 191,313 | 96.32 | 7,309 | 3.68 |
| 2013 | 215,513 | 203,918 | 94.62 | 1,900 | 205,818 | 95.50 | 9,695 | 4.50 |
| 2014 | 219,444 | 208,538 | 95.03 | 1,715 | 210,253 | 95.81 | 9,191 | 4.19 |
| 2015 | 223,218 | 212,071 | 95.01 | 649 | 212,720 | 95.30 | 10,498 | 4.70 |
| 2016 | 228,402 | 218,070 | 95.48 | 380 | 218,450 | 95.64 | 9,952 | 4.36 |
| 2017 | 228,478 | 218,137 | 95.47 | 327 | 218,464 | 95.62 | 10,014 | 4.38 |
| 2018 | 238,884 | 227,898 | 95.40 | 398 | 228,296 | 95.57 | 10,588 | 4.43 |
| 2019 | 242,263 | 231,758 | 95.66 | 670 | 232,428 | 95.94 | 9,835 | 4.06 |
| 2020 | 249,905 | 237,762 | 95.14 | 634 | 238,396 | 95.39 | 11,509 | 4.61 |
| 2021 | 252,065 | 240,460 | 95.40 | 465 | 240,925 | 95.58 | 11,140 | 4.42 |

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.



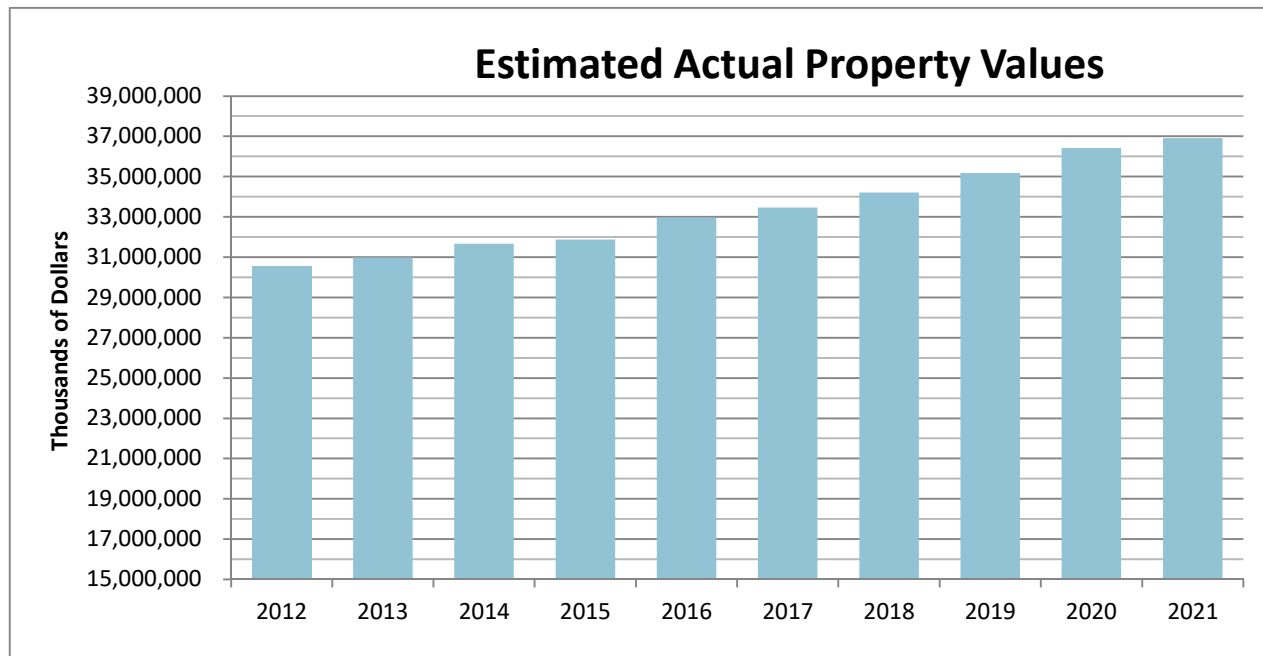
Jefferson Parish, Louisiana
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)
(in thousands of dollars)

| Year | Real Property | | Personal Property | | Exemptions | Total | | Ratio of Total | Total |
|------|----------------|------------------------|-------------------|------------------------|---------------|----------------|------------------------|---------------------------------|-------|
| | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Real Property | Assessed Value | Estimated Actual Value | To Total Estimated Actual Value | |
| 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 |
| 2020 | 3,010,722 | 30,107,220 | 947,545 | 6,316,967 | 751,763 | 3,206,504 | 36,424,187 | 8.80 | 1.38 |
| 2021 | 3,072,987 | 30,729,870 | 926,092 | 6,173,947 | 744,256 | 3,254,823 | 36,903,817 | 8.82 | 1.39 |

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 |
| 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 |
| 2020 | 0.11 | 1.27 | - | 1.38 | 2.52 | 0.82 | 4.72 |
| 2021 | 0.11 | 1.28 | | 1.39 | 2.53 | 0.82 | 4.74 |

2023 JEFFERSON PARISH

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ANNUAL BUDGET

(2) Source: Jefferson Parish Sheriff

Parish of Jefferson
Ad Valorem Tax Authorization
(By Expiration Date)

| Taxing District | Maximum Millage Authorized | 2021 Maintenance & Capital | Date | Resolution | Date of Last Election | Expiration Date |
|--|----------------------------------|----------------------------------|-----------|------------|-----------------------------|--------------------|
| Parish of Jefferson - Alimony | 1.31 | 1.27 | | | Constitutional | |
| Parish of Jefferson - Kenner | 0.65 | 0.63 | | | | |
| Consol Waterworks District No. 2 | 3.43 | 3.33 | 03-Apr-93 | R.121829 | 19-Oct-13 | 2022 |
| Consol Sewerage District No. 1 | 3.46 | 3.36 | 03-Apr-93 | R.121830 | 19-Oct-13 | 2022 |
| Fire District No. 5 | 19.09 | 18.60 | 13-Aug-59 | R.120953 | 04-May-13 | 2023 |
| Culture and Parks | 0.49 | 0.47 | 02-Nov-04 | R.122866 | 03-May-14 | 2024 |
| Criminal Justice | 0.49 | 0.47 | 02-Nov-04 | R.122866 | 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 | | | | | | |
| Library | 10.00 | 9.71 | 23-Feb-00 | R.128465 | 10-Dec-16 | 2026 |
| Public Transportation System | 6.50 | 6.00 | 29-Aug-60 | R.129286 | 29-Apr-17 | 2027 |
| Public Transportation System (MITS) | 2.00 | 1.94 | 07-Oct-89 | R.130340 | 14-Oct-17 | 2028 |
| Fire District No. 4 | 1.00 | 0.97 | 07-Oct-89 | R.130341 | 14-Oct-17 | 2028 |
| Fire District No. 6 | 17.32 | 17.32 | 02-Feb-83 | R.130498 | 18-Nov-17 | 2028 |
| Fire District No. 7 | 25.00 | 25.00 | 09-Jun-66 | R.132862 | 08-Dec-18 | 2029 |
| Fire District No. 8 | 25.00 | 25.00 | 23-Oct-69 | R.132684 | 06-Nov-18 | 2029 |
| Consolidated Drainage Dist #2 (Sela) | 25.00 | 25.00 | 23-Oct-69 | R.132863 | 18-Dec-08 | 2030 |
| Health Unit | 5.00 | 5.00 | 20-Jan-01 | R.132688 | 18-Nov-06 | 2030 |
| Juvenile Detention | 2.26 | 2.26 | 06-Jun-61 | R.132686 | 06-Nov-18 | 2030 |
| Fire District No. 9 | 3.50 | 3.50 | 10-Dec-64 | R.132687 | 06-Nov-18 | 2030 |
| Inspector Gen/Ethics /Compliance | 21.10 | 21.10 | 11-Jul-84 | R.132685 | 06-Nov-18 | 2030 |
| Consolidated Garbage District No. 1 | 0.50 | 0.50 | 22-Oct-11 | R.136952 | 20-Nov-03 | 2031 |
| E B Consolidated Fire | 4.00 | 4.00 | 23-Aug-00 | R.136564 | 20-Aug-15 | 2031 |
| Fire District No. 3 | 25.00 | 25.00 | 18-Jul-63 | R.136565 | 20-Aug-15 | 2031 |
| Playground District No. 16 | 20.00 | 20.00 | 13-Apr-83 | R.137075 | 20-Dec-05 | 2031 |
| | 10.99 | 10.99 | 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 | \$75,000 | VALUE | \$85,000 | VALUE | \$100,000 | VALUE | \$110,000 | VALUE | \$150,000 | VALUE | \$200,000 |
| RESIDENTIAL | 1.00 | 0 | 1.00 | 2.50 | 3.50 | 7.50 | 12.50 | 17.50 | 37.50 | 62.50 | 100.00 | 168.75 |
| | 5.00 | 0 | 5.00 | 12.50 | 17.50 | 37.50 | 62.50 | 100.00 | 168.75 | 281.25 | 450.00 | 750.00 |
| | 5.50 | 0 | 5.50 | 13.75 | 19.25 | 41.25 | 68.75 | 106.25 | 175.00 | 293.75 | 487.50 | 812.50 |
| | 6.00 | 0 | 6.00 | 15.00 | 21.00 | 45.00 | 75.00 | 112.50 | 187.50 | 312.50 | 518.75 | 875.00 |
| | 6.50 | 0 | 6.50 | 16.25 | 22.75 | 48.75 | 81.25 | 125.00 | 206.25 | 343.75 | 568.75 | 937.50 |
| | 7.00 | 0 | 7.00 | 17.50 | 24.50 | 52.50 | 87.50 | 137.50 | 225.00 | 387.50 | 637.50 | 1062.50 |
| | 7.50 | 0 | 7.50 | 18.75 | 26.25 | 56.25 | 93.75 | 150.00 | 250.00 | 437.50 | 718.75 | 1187.50 |
| | 8.00 | 0 | 8.00 | 20.00 | 28.00 | 60.00 | 100.00 | 162.50 | 275.00 | 487.50 | 812.50 | 1337.50 |
| | 8.50 | 0 | 8.50 | 21.25 | 29.75 | 63.75 | 106.25 | 175.00 | 300.00 | 518.75 | 875.00 | 1462.50 |
| | 9.00 | 0 | 9.00 | 22.50 | 31.50 | 67.50 | 112.50 | 187.50 | 337.50 | 568.75 | 937.50 | 1587.50 |
| | 10.00 | 0 | 10.00 | 25.00 | 35.00 | 75.00 | 125.00 | 218.75 | 387.50 | 662.50 | 1118.75 | 1862.50 |
| | 11.00 | 0 | 11.00 | 27.50 | 38.50 | 82.50 | 137.50 | 243.75 | 437.50 | 750.00 | 1262.50 | 2112.50 |
| | 12.00 | 0 | 12.00 | 30.00 | 42.00 | 90.00 | 150.00 | 275.00 | 487.50 | 812.50 | 1337.50 | 2337.50 |
| | 13.00 | 0 | 13.00 | 32.50 | 45.50 | 97.50 | 162.50 | 300.00 | 518.75 | 875.00 | 1462.50 | 2562.50 |
| | 13.50 | 0 | 13.50 | 33.75 | 47.25 | 101.25 | 168.75 | 312.50 | 537.50 | 912.50 | 1518.75 | 2662.50 |

| 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 | \$50,000 | VALUE | \$75,000 | VALUE | \$100,000 | VALUE | \$150,000 | VALUE | \$200,000 | VALUE | \$250,000 |
| COMMERCIAL | 1.00 | 7.50 | 11.25 | 15.00 | 22.50 | 30.00 | 37.50 | 50.00 | 62.50 | 75.00 | 87.50 | 100.00 |
| | 5.00 | 37.50 | 56.25 | 75.00 | 112.50 | 150.00 | 187.50 | 250.00 | 337.50 | 425.00 | 512.50 | 600.00 |
| | 5.50 | 41.25 | 61.88 | 82.50 | 123.75 | 165.00 | 206.25 | 275.00 | 362.50 | 450.00 | 537.50 | 625.00 |
| | 6.00 | 45.00 | 67.50 | 90.00 | 135.00 | 180.00 | 225.00 | 300.00 | 390.00 | 487.50 | 575.00 | 662.50 |
| | 6.50 | 48.75 | 73.13 | 97.50 | 146.25 | 195.00 | 243.75 | 325.00 | 425.00 | 537.50 | 637.50 | 737.50 |
| | 7.00 | 52.50 | 78.75 | 105.00 | 157.50 | 210.00 | 262.50 | 350.00 | 462.50 | 587.50 | 700.00 | 812.50 |
| | 7.50 | 56.25 | 84.38 | 112.50 | 168.75 | 225.00 | 281.25 | 387.50 | 512.50 | 650.00 | 787.50 | 925.00 |
| | 8.00 | 60.00 | 90.00 | 120.00 | 180.00 | 240.00 | 312.50 | 418.75 | 550.00 | 700.00 | 862.50 | 1025.00 |
| | 8.50 | 63.75 | 95.63 | 127.50 | 191.25 | 255.00 | 337.50 | 450.00 | 593.75 | 762.50 | 950.00 | 1137.50 |
| | 9.00 | 67.50 | 101.25 | 135.00 | 202.50 | 270.00 | 362.50 | 487.50 | 637.50 | 837.50 | 1087.50 | 1300.00 |
| | 10.00 | 75.00 | 112.50 | 150.00 | 225.00 | 300.00 | 412.50 | 550.00 | 737.50 | 975.00 | 1287.50 | 1562.50 |
| | 11.00 | 82.50 | 123.75 | 165.00 | 243.75 | 330.00 | 450.00 | 600.00 | 812.50 | 1087.50 | 1462.50 | 1812.50 |
| | 12.00 | 90.00 | 135.00 | 180.00 | 270.00 | 360.00 | 487.50 | 650.00 | 893.75 | 1212.50 | 1637.50 | 2062.50 |
| | 13.00 | 97.50 | 146.25 | 195.00 | 292.50 | 390.00 | 518.75 | 700.00 | 950.00 | 1287.50 | 1762.50 | 2262.50 |
| | 13.50 | 101.25 | 151.88 | 202.50 | 303.75 | 405.00 | 543.75 | 750.00 | 1012.50 | 1362.50 | 1862.50 | 2362.50 |

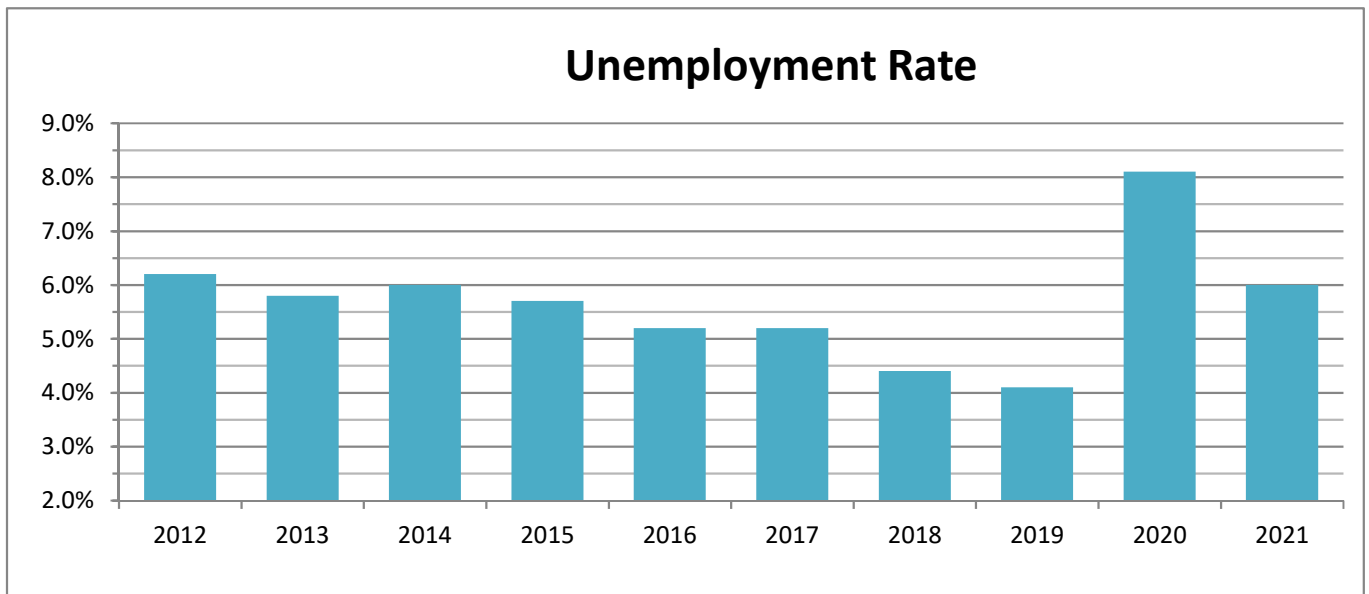
NOTE: Residential Assessment = 10 % of Appraised Value
Commercial Assessment = 15 % of Appraised Value

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) |
|------|-------------------|---------------------------|-----------------------------|-----------------------------------|-----------------------------|
| 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 |
| 2020 | 431,275 | 22,608,304 | 52,274 | 43,168 * | 8.1** |
| 2021 | 427,803 | 23,940,225 | 55,373 | 42,163 * | 6.0 |

* Source: JEDCO Jefferson Parish Economic Profile

** Unemployment rate at end of December for Jefferson Parish was 8.1% however, due to pandemic unemployment rates range from 3.6 to as high as 16.6% during the year.





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, considering 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.

Full-Time Equivalent (FTE) - Full-time equivalent employees equal the number of employees on full-time schedules. On an annual basis, an FTE is considered to be 1,820 hours, 2,080 hours, or 2,496 hours (Fire Fighters).

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.

Major Fund - A fund whose assets, liabilities, revenues, or expenditures, are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds. A fund that is considered of interest to users of the financial statements can also be presented as a major fund even if it does not meet the mentioned threshold.

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 |
| ACFR | Annual Comprehensive Financial Report |
| ARPA | American Rescue Plan Act of 2021 |
| ATD | Alternatives to detention |
| CAD | Computer Aid Dispatching |
| CARES | Coronavirus Aid, Relief, and Economic Security Act |
| CBD | Central Business District |
| CDBG | Community Development Block Grant |
| 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 |
| EBR | East Bank Regional Library |
| EEO | Equal Employment Opportunity |
| EIS | Electronic Information Systems |
| EMS | Emergency Medical Service |
| EOC | Emergency Operations Center |
| ERP | Enterprise Resource Planning |
| 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 |
| JeT | Jefferson Transit |
| JPAC | Jefferson Performing Arts Center |
| JPAWS | Jefferson Protection and Animal Welfare Service |
| 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) |
| WBR | West Bank Regional Library |
| SCADA | Supervisory Control and Data Acquisition |
| SCIP | Sewer Capital Improvement Program |
| SEFA | Schedule of Expenditures of Federal Awards |
| SELA | Southeast Louisiana (Projects associated with Urban Flood Control) |
| SST | Special Sales Tax |
| VFD | Volunteer Fire District |

