

2024 ANNUAL BUDGET

Jefferson Parish, LA





JEFFERSON PARISH, LOUISIANA
2024 ANNUAL BUDGET



JEFFERSON PARISH OFFICIALS

Cynthia Lee Sheng
Parish President, Jefferson Parish

MEMBERS, JEFFERSON PARISH COUNCIL

Scott A. Walker
Councilman-at-Large, Division B
Council Chairman

Jennifer Van Vrancken
Councilwoman-at-Large, Division A

Marion F. Edwards
Councilman, 1st District

Deano Bonano
Councilman, 2nd District

Byron Lee
Councilman, 3rd District

Arita Bohannon
Councilwoman, 4th District

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Councilman, 5th District





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**Jefferson Parish
Louisiana**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morrell

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, 2023**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



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Jefferson Parish

Transmittal Letter







JEFFERSON PARISH

OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

October 23, 2023

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

The Honorable Rickey J. Templet
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: 2024 Proposed Budget

Dear Councilmembers:

Presented for your review and consideration is the Administration's proposed 2024 Annual Budget of \$966 million. That figure includes \$695 million for operations, \$135 million for capital improvements, \$62 million for debt repayments, and \$74 million for grant funds.

The 2024 sales tax projection is based on 4.9% decrease compared to the 2022 actual sales tax collections but 2.3% above the 2023 budget. Historically the sales tax budget has been based on the actual sales taxes collected for the year two years prior to the budget year however nine of the last ten months, sales taxes have been under budget as compared to prior years actuals. The historically conservative budgetary treatment was implemented considering

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uncertainties in the economy and economic growth patterns which render future revenue streams very difficult to project.

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 2024 Budget with all departments maintaining a 15% reserve fund balance albeit with a transfer of \$600,000 from the General Fund for the Twenty-Fourth Judicial District Court Commissioner's. 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 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, 2023, a modest increase 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 five percent merit based annual pay increase, thereby providing appropriate compensation to our valued employees

Notwithstanding that the last few years have been challenging in addressing the disaster related comprehensive and extensive workload occasioned upon Jefferson Parish as a result of the COVID-19 pandemic, including the Omicron variant, Hurricane Ida, a Category 4 storm, tornadoes, and salt water intrusions, we have met and continue to skillfully address the challenges of these unprecedented times including the associated public health, economic, and fiscal challenges. Staff is trained in federal procurement and grants to ensure we timely receive, and retain, the maximum federal funding in reimbursement for expenditures. In fact, Jefferson Parish has received the most in the State FEMA paid Ida related claims to date at \$65.6 million.

In addition, we continue to work with our State and Federal partners relative to all areas of hurricane preparedness and have produced an After-Action Report/Improvement Plan utilizing the Department of Homeland Security processes to further bolster and improve Jefferson Parish's hurricane preparedness through planning, organization, equipment, training, and other state of the art implementations.

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

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 with a strong impact on quality of life, future economic growth, and attracting businesses. The JPRD Recreation Reimagined Plan, an innovative forward looking "Next Level" plan to fill the playgrounds again through better and additional programming, 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 2023 Amended Budget
- Sales Taxes – 2.3% growth over the 2023 budgeted sales tax collections

➤ Expenditure Highlights

Operating

- Five percent 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

- \$40.5 Million – Drainage and SELA improvements
- \$39.8 Million – Road Improvements
- \$12.5 Million – Water
- \$29.6 Million – Sewer Infrastructure
- \$ 4.9 Million – Recreation
- \$ 4.4 Million – General Services

Debt


- \$31.6 Million – Road Improvements
- \$19.0 Million – Water and Sewer Projects
- \$10.1 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 2024 administrative process is complete, Jefferson Parish must be keenly aware of operating shortfalls that may occur especially in light of a pandemic, tornado, salt water intrusion or hurricane. 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 2024 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 2024 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
Cherreen Gegenheimer, Deputy Chief Operating Officer
Timothy J. Palmatier, Finance Director
Peggy Barton, Parish Attorney
Victor LaRocca III, Budget Director
Eric Chi, 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.

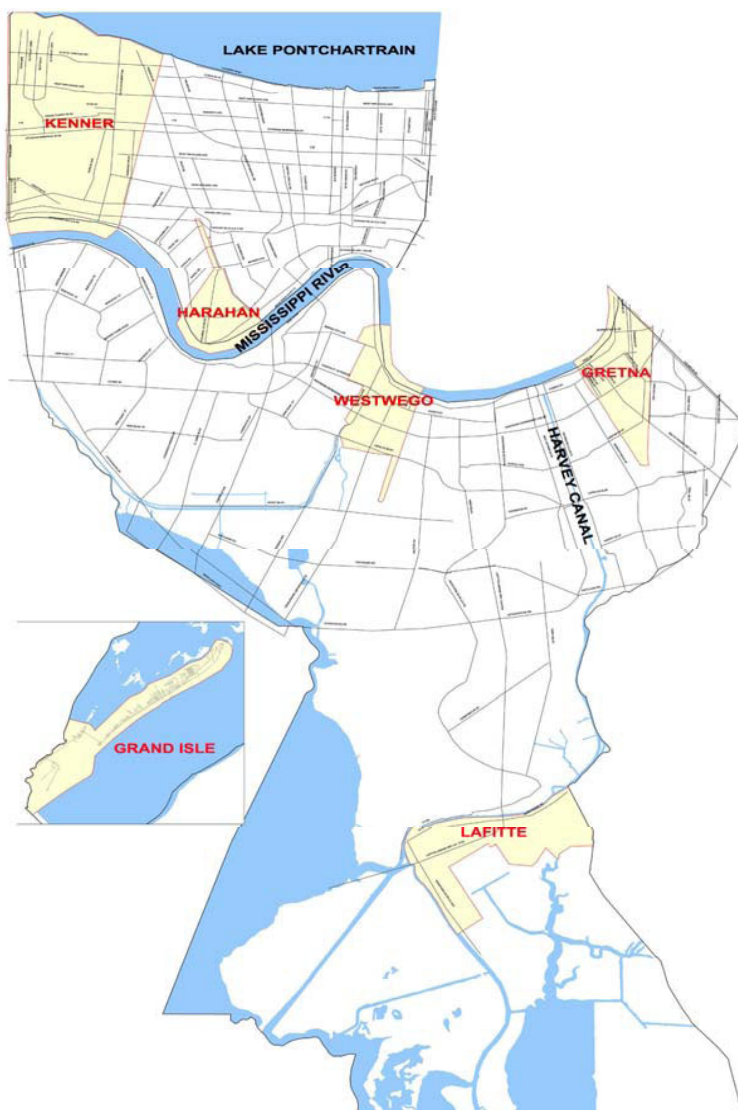
The parish is bounded by Orleans Parish and Plaquemines Parish to the east, the Gulf of Mexico to the south, St. Charles Parish to the west and Lake Pontchartrain (St. Tammany Parish) to the north.

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

Jefferson Parish continues a strong growth into the 2024 fiscal year. According to a local survey of businesses, 67% are planning expansions to their businesses located in Jefferson Parish. Of those companies, 97% expect no layoffs in the next 6 months, and the businesses surveyed have a track record of being in business for over 40 years. 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, Asian fusion, and Cajun cuisine. The carnival season in 2023 produced very high hotel occupancy rates, and the 2024 carnival season is expected to exceed those levels. 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 which enhances business activity and personal wellness and pleasure. Our mild climate is 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 Parish 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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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 29 JEFFERSON PARISH OFFICES CLOSED ON DEC

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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.

🔗 : jeffparish.net/press-releases...



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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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More »

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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Jefferson Parish, Louisiana

Parish President & Council



Councilwoman At-Large, Div. A
Jennifer Van Vrancken



Parish President
Cynthia Lee Sheng



Council Chairman,
Councilman At-Large, Div. B
Scott Walker



District 1 Councilman
Marion Edwards



District 2 Councilman
Deano Bonano



District 3 Councilman
Byron Lee
2024 JEFFERSON PARISH

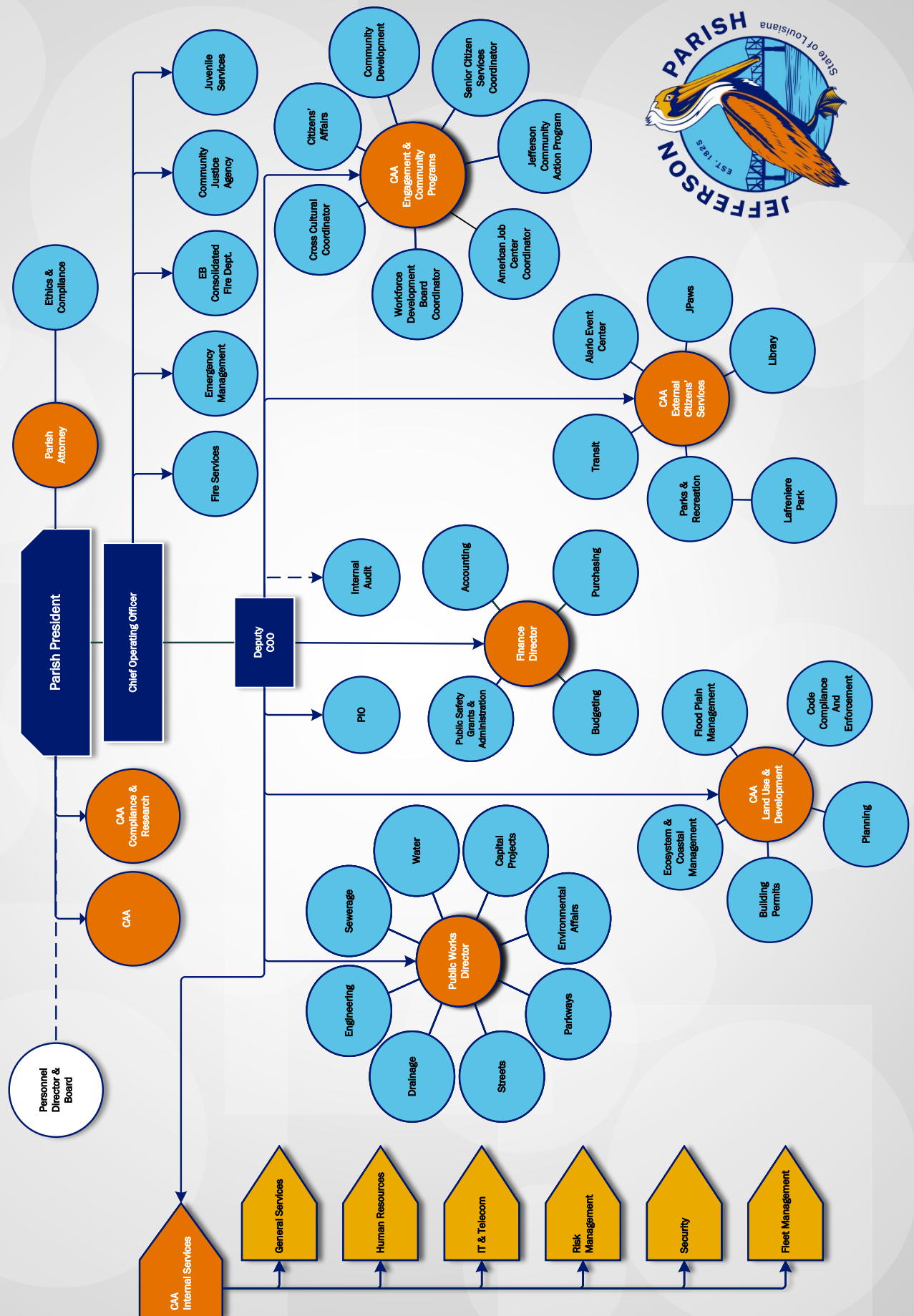


District 4 Councilwoman
Arita Bohannon
21



District 5 Councilman
Hans Liljeberg
ANNUAL BUDGET

Jefferson Parish Administrative Structure Overview



General	Special Revenue	Enterprise
<u>Legislative</u> Council Legislative Delegation Ethics & Compliance <u>Judicial Functions</u> Adjudicated Property District Attorney Law District Courts First Parish Court Second Parish Court Juvenile Court Justice of the Peace Constables Miscellaneous Judicial Pre Trial Release of Prisoners <u>Executive Function</u> Parish President <u>Elections</u> Elections Registrar of Voters <u>Financial Administration</u> Finance Director Accounting Budget Director Internal Audit Purchasing General Services Personnel Human Resource Management Planning Planning Advisory Board Risk Management Public Safety Grants & Administration <u>General Services</u> Central Printing Surplus Property <u>Public Safety</u> Public Safety Board of Zoning Adjustments Building Permits Bureau of Administrative Adjudication Code Compliance & Enforcement Community Justice Agency Correctional Center - Operations Correctional Center - Home Detention Fire Services Emergency Management <u>Health and Welfare</u> County Agent Servicemen's Assistance Jeff CAP <u>Culture and Recreation</u> Citizens' Affairs <u>Other Financing Uses</u> Non-Departmental	<u>Transit Function</u> Transit MITS <u>Culture and Recreation Functions</u> Library Consol Jeff Rec & Comm Ctr & Plygrd Dist Alario Center West Jeff Park & Comm Ctr & Plygrd Dist Playground District 16 Lafreniere Park LaSalle Park Culture & Parks <u>Council District Improvement/AsstFunds</u> Off Track Betting Video Poker Tourism Westbank Riverboat Gaming BP Settlement <u>Public Safety Functions</u> Juvenile Services Ambulance Dist. No. 2 Fire District No 9 Fire District No 4 E.B. Consol. Fire District Fire District No 3 Fire District No 5 Fire District No 6 Fire District No 7 Fire District No 8 Emergency Communications Security Enhancement District 24th Court Commissioners Criminal Justice Inspector General Off Duty Witness Fund <u>Economic Redevelopment</u> Economic Development Terrytown Redevelopment Metairie CBD Economic Develop Dist Churchill Economic Develop Dist Jefferson Hwy Economic Develop Dist <u>Health and Welfare Functions</u> Jefferson Protection and Animal Welfare Mosquito Control Health Unit Human Services Authority Senior Services Public Ed & Gov't Programming <u>Public Works Functions</u> Streets Department Comprehensive Zoning Overlay Road Lighting Dist 7 Consolidated Road Lighting Consol Drainage Dist No 2 Consolidated Garbage Dist No. 1	Consolidated Sewer District No. 1 Consolidated Water District No. 2 <u>Internal Service</u> Central Garage Electronic Information Systems Mgmt Security Management Engineering Department Public Works Administration Environmental Affairs Ecosystems and Coastal Management



Jefferson Parish

Executive Summary





Executive Budget Summary

Strategic Goals and Objectives

The 2024 \$966 million Annual Budget (\$695 for Operations, \$135 million for Capital, \$62 million for debt repayments, and \$74 million for Grants Funds) was adopted December 6, 2023 through a transparent and public process as outlined in The Budget Process submitted herein with this application for the 2024 Distinguished Budget Presentation Award. In addition, the Council of Jefferson Parish is scheduled to meet publicly on at least 17 occasions during 2024. At each of those public meetings the Budget, both Operating and Capital, will be considered for amendment with 30 minutes allotted to each ordinance, one hour per meeting, for consideration of the Budgets, a total of more than 17 hours in the year 2024 dedicated solely for public comment and input. This Budget Process, along with the soundness, strength and flexibility of the 2024 Budget as publicly adopted and presented herein conveys the resilience of Jefferson Parish and its strong economic and financial condition. In addition, Jefferson Parish's forward thinking and "Next Level" initiatives including its 2024 Balanced Budget, will make Jefferson Parish even more resilient, economically attractive, and best poised to thrive.

Notwithstanding that the last few years have been challenging in addressing the disaster related comprehensive and extensive workload occasioned upon Jefferson Parish as a result of the COVID-19 pandemic, including the Omicron variant ("COVID-19"), as well as Hurricane Ida, a Category 4 storm, tornadoes, and salt water intrusions, which brought public health, economic, and fiscal challenges, we have met and continually and skillfully addressed the challenges of these unprecedented times including the associated public health, economic, and fiscal challenges. Staff is trained in federal procurement and grants to ensure we timely receive, and retain, the maximum federal funding in reimbursement for expenditures. In fact, Jefferson Parish has submitted more than \$110 million in Hurricane Ida claims and received more than \$91 million in payments, 82.7 percent, the highest reimbursement rate by a Parish in the State of Louisiana. Jefferson Parish continues to thrive through collaboration between civic and business communities and organizations, and through Jefferson Parish's Departments engaging to the "Next Level". 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") which the Jefferson Parish Council applied, through Ordinance No. 26621 adopted April 26, 2023 to the General Fund of Jefferson Parish for salary and related benefits incurred to recover from the COVID-19 Pandemic. 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 tenor of the American Rescue Plan Act.

Jefferson Parish continues its strong recovery evidenced by strong sales tax collections in 2023 along with 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; and 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 2024 through 2028, 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 39 “Next Level” initiatives, accomplishments and strategic goals started, completed or on-going during 2023 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. Our biggest accomplishment is the ongoing critical work to update our aging infrastructure. We continue implementation of the three-pronged twenty-year 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 2024-2027;
 - 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;
 - 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 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; 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. We have also partnered with Paystar to update the way we coordinate payments not only on the utility

side but across all departments (including library fees, rental costs, recreation programming and registration fees, and more).

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 27 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, which in fact has been implemented as adopted:

- 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, which in fact has been implemented as adopted:

- 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 with a goal of increasing youth sports participation and enhancing community utilization of the facilities. Through extensive research into local, regional, and national trends in public recreation, and analysis of past playground utilization, Jefferson Parish Recreation Department (JPRD) presented innovative concepts at public forums across six Jefferson Parish playgrounds designed to solicit feedback and reengage the public. Steering Committees at the six playgrounds were assembled. Through eleven months and over 200 hours of meetings, events, and public outreach, the Steering Committees navigated through the challenges of sustaining community engagement at playgrounds where demographics have significantly shifted. The JPRD issued its Spring 2024 JPRD Report, www.JeffParish.net/RecreationReimagined, which provides that while the word

“playground” is historically synonymous with youth sports, the data indicates that today JPRD is seeing seniors, families, youth, and people with special needs craving more than just the traditional sports. JPRD is already delivering on some of these desires. We have already seen a 30% increase in athletics participation, 12 new programs in the Leisure Services Division with over 500 new participants, 10% growth in Golden Age programming, 4 lives saved because of an increase in AED machines across the Jefferson Parish Recreation Department facilities, revamped background checks including 2,630 coaches, and more than \$15 million spent on rebuilding our playgrounds. The Report also contains estimated operating and capital expenditures for various programming and facility initiatives. The overall goal is 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. In addition, JPRD has partnered with Jefferson Protection and Animal Welfare Services (JPAWS) Department to offer new programs tailored to JPRD participants and social clubs designed for animal lovers, and recently launched a new marketing campaign titled “From Hope to Home” with the goal of working with local businesses to share informational flyers and cards with QR codes that link to all pets available for adoption.

- 3) Hurricane and Salt Water Intrusion Preparedness. In response to Hurricane Ida, Jefferson Parish extensively reexamined its hurricane preparedness and 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. As to the Salt Water Intrusion event impacting drinking water for more than one million people in the Greater New Orleans area, Jefferson Parish developed a multi-pronged plan of action including the construction of a fifteen-mile flexible waterline to allow fresh water to be pumped to the affected area.
- 4) Millage Renewals. The Jefferson Parish Council, and the voters, in 2021 and 2022 approved 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.

There were no millage elections in 2023 nor will there be in 2024. All Ad Valorem Tax Authorizations are current and provide funding for 2024 balanced budgets for their related departments. The next to expire millage authorizations are applicable to Consolidated Drainage District No.2, and Consolidated Jefferson Recreation & Community Center and Playground District, expiring December 31, 2026.

- 5) Ochsner Hospital and Health Systems.
 - a. Ochsner broke ground on a state-of-the-art Neuroscience Center near its main campus and completed its construction of the three story Ochsner Super Clinic at the Clearview City Center. 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 opened in 2023 and offers 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 and removing blighted areas and reinvesting millions to produce major economic development. The Parish also created a TIF (Tax Incentive Fund) District (the Jefferson Highway Economic Development District) in dedicating certain incremental sales tax revenues to these and associated endeavors.

6) 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.

7) Avondale Global Gateway. Formerly Avondale Marine, a joint venture between T. Parker Host and Hilco Redevelopment Partners, with T. Parker Host managing the operations of the facility. To date 300 direct jobs have been created. The venture is consistent with Jefferson Parish’s economic growth vision as established in Jefferson Parish’s “Envision Jefferson 2040” plan. 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.

8) The Treasure Chest Casino. This 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 through local referendum), 10,000 sq. ft. of convention space with meeting rooms, and several new restaurants. The casino is planned to open in 2024.

- 9) The five-year Road and Sewer Bond program continues with major improvements undertaken in 2023. 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 provides 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.
- 10) The Jefferson Parish Capital Improvement Department completed 36 Capital Projects (ranging from \$334,000 to \$17.6 million) in 2023 and started 27 more (ranging from \$200k to \$18.6m) in 2023. In 2024, 8 projects have started construction (ranging from \$263,000 to \$12.5 million), 4 projects (ranging from \$692,000 to \$5.7 million) have been advertised for competitive bids, and 32 projects (ranging from \$360,000 to \$27 million) are in final design phase and scheduled to start construction prior to the end of 2024.
- 11) The Terrytown Model Home Program continues its 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 program was developed 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.
- 12) The Ecosystem and Coastal Management Department was awarded \$20 million in Federal Funds to implement Flood Mitigation Assistance Programs.
- 13) Distributed 6,510 Emergency Rental Assistance Payments totaling \$39.1 million.
- 14) 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 develop new ways to market the City.

- 15)The City of Kenner continues its economic engine with the implementation of the 2030 Plan and continued development along Lake Pontchartrain.
- 16)The Jefferson Parish Transit Department partnered with a local federal non-profit organization, TOYS FOR TOTS, in donating \$7,687 in toys to Jefferson Parish families in need for Christmas; committed \$6.26 million to retire and replace existing buses that have reached their useful life of 500,000 miles or 12 years; and, committed \$1.4 million to retire and replace 13 MITS (Mobility Impaired Transit System) vehicles that have reached their useful life of 150,000 miles. In addition, the improvements to the East Bank Operations Administration building and the Maintenance Facility, a \$7.8 million project, are ninety-five percent complete with partial occupancy to occur in March 2024.
- 17)The Diversity and Inclusion Board of Jefferson Parish has celebrated the diversity within the Jefferson Parish workforce and raised awareness related to multiculturalism. Employee involvement has increased and provided invaluable input towards Next Level initiatives. The Board has a mission and vision to reach and engage all employees to foster a harmonious workplace. It continues to be a catalyst for celebrating diversity and continues to introduce programming and services that are non-biased and educational in content with many events planned for 2024 recognizing the need for even greater awareness and acceptance of those whose cultures and ethnicities are different from our own.
- 18)The Consolidated Garbage District entered into a split operating arrangement with the adjacent River Birch Landfill for operation and maintenance of the Jefferson Parish landfill creating efficiencies in landfill operations saving more than \$900,000 per year in staffing and operating and capital costs through the year 2029, while minimizing exposure to odor complaints and future compliance issues. In addition, in the aftermath of Hurricanes Zeta and Ida more than 138,000 and 2,138,000 cubic yards of debris, respectively, were removed from public roads and right-of-way.
- 19)The John A. Alario, Jr. Sports Complex sits on 148 acres in Avondale, Louisiana designed to serve local sports and attract youth sports tournaments to Jefferson Parish and the New Orleans Metropolitan area. The Sports Complex will be developed in three (3) phases. Land acquisition, site clearing, and a "Phase 1a" fully funded by the State of Louisiana in an amount of \$35.5 million. Phase 1a of the Sports park includes three (3) lighted, synthetic turf, double multipurpose fields, a concession building, a restroom building, and 300 parking spaces all with a 2024 construction completion date.
- 20)The 40 acre John Alario, Sr. Event Center received \$5 million for two new state of the art Sport Court, NBA-sized portable basketball courts purchased, installed and in service as of January 2023 to replace the hardwood courts that were damaged during Hurricane Ida; renovations to accommodate Mardi Gras ball celebrations; and, the addition of festival grounds with stage to host outdoors festivals, fairs, and other events such as the Westbank Heritage Festival with anticipated construction to begin in the Spring of 2024. The Event Center 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.
- 21)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 2024 budget includes a 5% merit-based increase in salary for those employees whose performance meets expectations.

- 22) 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. Act 15, Regular Session, 2023 repealed the 200 or more separate transactions criteria in defining the term “dealer”. All occurred 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 9,847 vendors as of February 28, 2024 with much of the growth through voluntary participation of vendors in the submission of their sales tax collections.
- 23) Jefferson Parish contracted with BerryDunn 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. Following a thorough, extensive and lengthy process including advertising for an ERP/BPIP firm, technical Evaluation Committee scoring, substantial demonstrations by proposing firms over many months, the Jefferson Parish Council selected Infor Public Sector, Inc. to provide the ERP/BPIP services. Contract negotiations are ongoing with contract ratification planned in 2024. BerryDunn has been engaged for the entirety of the ERP/BPIP selection process and implementation process.
- 24) Jefferson Parish continued its social media presence in 2023 with its interactive Facebook (6 million impressions), Twitter/X (414,000 impressions), Instagram (919,000 impressions) and YouTube (65,638 views and 589,000 impressions) social media platforms. The Jefferson Parish Public Information Office oversees and creates all official Jefferson Parish social media outlets, resulting in millions of new impressions and consistent engagement. In addition, the Public Information Office works closely with our Cross-Culture Coordinator to introduce new communication channels for non-english speaking residents such as JPNoticias, the JP website in 100+ languages, press conference translations, Hispanic media outreach, and, developing marketing materials and video content in other languages. 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.
- 25) \$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
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convenient services to the public. Currently, both design and construction are underway. In addition, the existing buildings on the property will be renovated and preserved for future development through the State Capital Outlay Program and local funding.

- 26) Jefferson Parish Council adopted Resolution No. 141120, dated January 4, 2023, authorizing an estimated \$15.6 million for the design and construction of the new animal shelter with location on the east bank of Jefferson Parish. The former facility has been demolished. Design, floorplan, and engineering are in the final stages with groundbreaking anticipated in 2024 with opening date no later than 2027. All reflecting the progressive direction of animal welfare in Jefferson Parish.
- 27) 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.
- 28) 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.
- 29) All Department’s reserve fund balances are maintained at 15 percent in the 2024 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.
- 30) 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.
- 31) The Eastbank Consolidated Fire Department replaced two fire pumpers in 2024, began bid advertisement for renovations on Station 13, planned the 2024 demolition of Station 11, planned the 2024 construction of a replacement station to Station 18, and will continue to repair damage to stations caused by Hurricane Ida. In addition, a new steel Airnasium is a recent addition which will help firefighters learn a variety of skills in a hands-on environment, e.g., Vehicle Extraction, which teaches our firefighters techniques with extraction tools that help save lives in emergency rescue situations. The Fire Department maintained its Class 1 rating with an even higher score and the highest score in the State of Louisiana.
- 32) 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. The project is 99% complete having upgraded water, electrical lighting, and HVAC systems in all seventeen Jefferson Parish facilities.
- 33) 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.
- 34) 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.

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.

- 35) 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 31 loans to support \$15 million in new investment. In addition, JEDCO oversaw a Market Study to bring grocery stores to the Westbank food desert with Ideal Market announcing plans to invest in the area and drove the following economic advancements in Jefferson Parish: Gulf Wind Technology will invest \$10 million with 30 direct jobs at an average salary of \$83,000 to position Jefferson Parish to be a global player in offshore wind power; opening at Elmwood, the Inland Seafood's new processing and distribution center as the largest seafood distributor in the Southeast; Grand Opening of Pigeon Caterers \$6 million, 500,000 square-foot consolidated headquarters as a destination for the culinary products industry; a two-story lifestyle Development in Gretna including Port Orleans BrewPub expected to generate \$4.5 million in sales taxes in the next ten years; and, Loop Linen will invest \$15 million for business retention, including 125 jobs, and expansion including a new state-of-the art facility ensuring that key employers stay in Jefferson Parish.
- 36) 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.
- 37) JEDCO completed its 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 Master Plan includes shared and integrated storm water management, shared parking, mixed-use development including residential, office, flex space, institutional and research and office equipment, urban core, green space, walking paths, water management and a vision for progressive infrastructure. The Strategic Business Plan includes implementable actions to advance development in Churchill Park related to marketing and branding, governance, programming and events, financing and has eighteen near immediate-term actions that should be completed within the next two to three years.
- 38) JEDCO was awarded a \$600,000 grant from the U.S. Environmental Protection Agency for six Brownfield assessments on the Westbank of Jefferson Parish to revitalize dormant industrial sites and to return them to commerce.

39) 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, and soccer and football fields. 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 pledged revenue included the already existing \$1.25 per month Operation and Construction Fee and Service Charge per dwelling within the District. The funds have been used to construct the following: visitor information center, fishing pier and kayak launch, mountain bike/obstacle trail, splash park, dog park, 3.6 miles cross country course which has hosted college and high school track meets in 2023, and enhanced landscaping. Rental of kayaks to the public is planned for 2024.

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 Scott A. Walker; JEDCO (Jefferson Parish Economic Development Commission) Annual Report; and other related publications and presentations.

Major Issues and Budget Outlook

As we move forward in 2024, 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 sales tax revenues as a major source of funding, together with State Mandated costs continuing to rise, additional revenue sources and expenditure cut backs need to be considered in order to balance the General Fund in future years. In 2024, the state mandated appropriations amount to approximately 39% of the General Fund's budget with a net cost impact on the General Fund of approximately \$52.7 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.

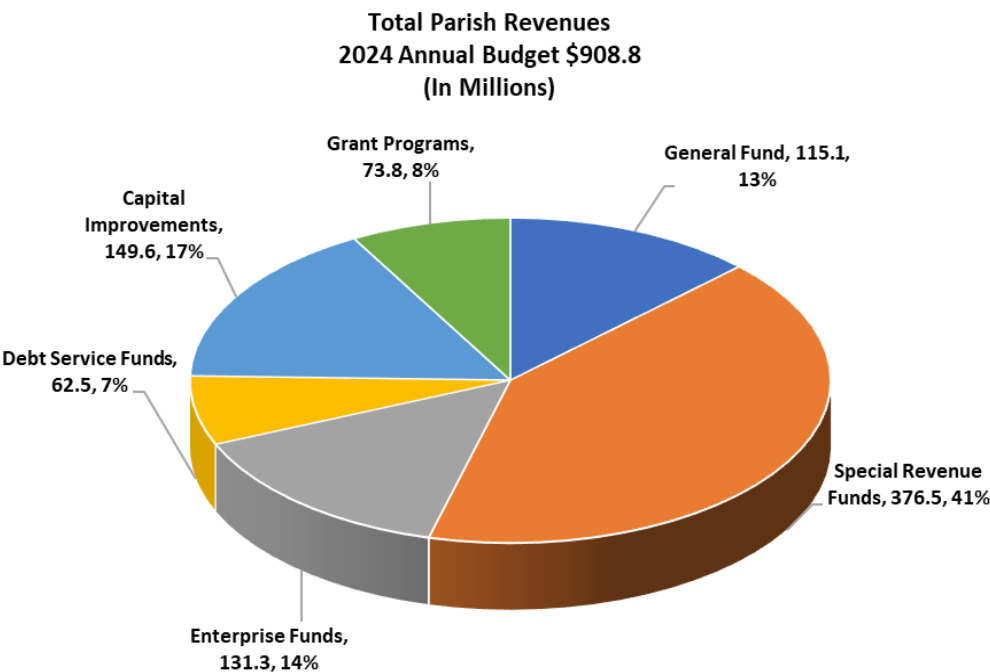
In conclusion, Jefferson Parish remains strong financially. Our bond ratings have remained stable, our fund balances are healthy and Jefferson Parish is poised to continue to be the rebuilding block for the entire region.

2024 Budget Overview

The Parish’s total combined annual 2024 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 2024 budgeted revenues are projected at \$908.8 million. The Annual Budget includes \$115.1 million for General Fund, \$376.5 million for Special Revenue Funds, \$131.3 million for Enterprise Funds, \$62.5 million for Debt Service, \$149.6 million for Capital Improvements and \$73.8 million for Grant programs.



The breakdown among funds (Including the change from the 2023 Amended Budget) is as follows:

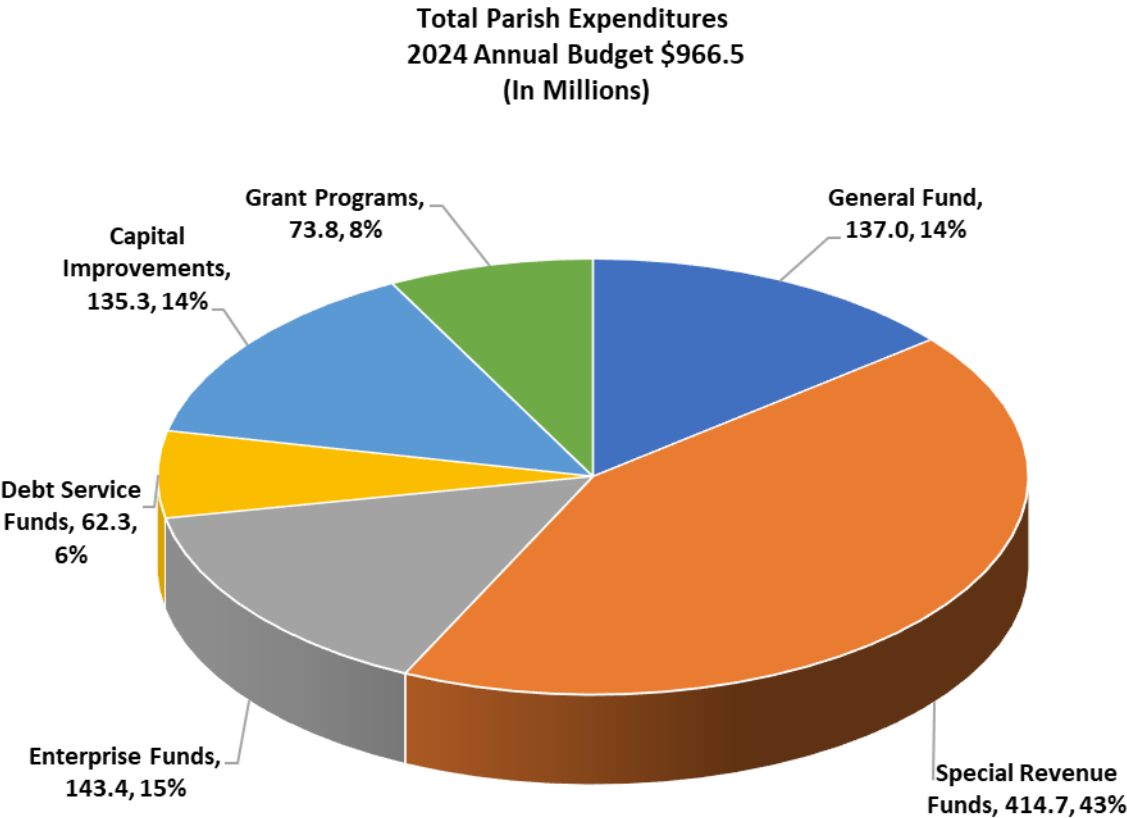
Major Fund Category	2023 Amended Budget		2024 Adopted Budget		Change
General Fund	\$	196,695,646	\$	115,046,659	\$ (81,648,987)
Special Revenue Funds		375,134,743		376,465,564	1,330,821
Enterprise Funds		120,170,205		131,347,498	11,177,293
Debt Service Funds		57,128,891		62,522,464	5,393,573
Capital Project Funds*		402,743,445		149,624,011	(253,119,434)
Grant Funds**		157,625,022		73,806,590	(83,818,432)
TOTAL	\$	1,309,497,952	\$	908,812,786	\$ (400,685,166)

*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 2024 Budgeted Expenditures is \$966.5 million. The Annual Budget includes \$137 million for General Fund expenditures, \$414.7 million for Special Revenue Funds expenditures, \$143.4 million for Enterprise Fund operations, \$62.3 million for Debt Service requirements, \$135.3 million for Capital Improvements and approximately \$73.8 million for Grant Programs.



The breakdown among funds (Including the change from the 2023 Amended Budget) is as follows:

Major Fund Category	2023 Amended Budget	2024 Adopted Budget	Change
General Fund	\$ 212,055,235	\$ 136,952,344	\$ (75,102,891)
Special Revenue Funds	\$ 423,514,432	\$ 414,748,611	\$ (8,765,821)
Enterprise Funds	\$ 125,523,401	\$ 143,410,530	\$ 17,887,129
Debt Service Funds	\$ 57,422,252	\$ 62,325,743	\$ 4,903,491
Capital Project Funds*	\$ 815,754,798	\$ 135,303,460	\$ (680,451,338)
Grant Funds**	\$ 384,174,046	\$ 73,806,590	\$ (310,367,456)
TOTAL	\$ 2,018,444,164	\$ 966,547,278	\$ (1,051,896,886)

*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 \$50.1 million of such transfers. Other transfers include \$4.7 million to fund grant matches, \$23.4 million for the repayment of various debt obligations and \$11.1 million to fund various programs and operations.

Personnel Resources

The overall 2024 position count increased by 16. The General Fund is comprised of 921 positions; the Special Revenue Funds 1,657 positions and the Enterprise Funds and Internal Service Funds have 500 and 251 positions, respectively. Specific details on position classifications are included in the Budget Detail Summaries for each respective department.

Parish Position Changes

Fund Type	2023 Adopted Budget	2024 Adopted Budget	Change
General Fund	920	921	1
Special Revenue Funds	1,658	1,657	(1)
Enterprise Funds	486	500	14
Internal Services Funds	249	251	2
TOTAL	3,313	3,329	16

Change in position count can be attributed to:

General Fund – Second Parish Court eliminated a Judicial Clerk and a Court Attorney and added an Assistant Judicial Administrator; Accounting and Payroll eliminated a Typist Clerk and added an Accountant – Central Office and Administrative Assistant; General Services eliminated an Air Condition/Heat Mechanic, 8 Stationary Engineers and a Shop Carpenter, and added a Building Maintenance Supervisor, an Electrician Trainee and 8 Mechanical System Operators; Department of Building Permit eliminated 2 Building Plan Reviewers and 3 Typist Clerks and added a Building Plan Reviewer Supervisor, 2 Permit Technician and a Permit Technician Supervisor; Public Safety Grants & Administration added an Administrative Management Specialist; the net result is an increase of one position in the General Fund.

Special Revenue Funds - Juvenile Services eliminated 3 Juvenile Detention Officers; Library eliminated an Account Clerk, 2 Laborers, 6 Library Associates, a Library Page and a Stationary Engineer and added 11 Librarians, a Mechanical System Operator, 2 Trades Helpers and a part-time Library Associate; Lafreniere Park eliminated a Clerk and a part-time Park Ranger and added a part-time Amusement Ride Operator; Fire Services eliminated a Captain, 2 Firefighters and a Computer Network Specialist and added 3 Firefighter Recruits; Parkways eliminated an Executive Assistant and added an Administrative Assistant and an Executive Superintendent; Drainage eliminated an

Executive Assistant, 2 Pump Station Operator, a Trades helper and 3 Truck Drivers and added a Custodian, an Equipment Operator, a GIS Operator and 2 Resident Pump Station Operators; Landfill eliminated an Engineer; Office of Inspector General eliminated a 1st Assistant Inspector General and added an Intern, an OIG Auditor and an OIG Special Agent; the net result is a decrease of one position.

Enterprise Fund – Water eliminated 4 Trades helpers and 6 Water Service Inspectors and added a Customer Relations Specialist, an Engineer, an Engineering Inspector, a Pump Equipment Mechanic, 8 Truck Drivers, 8 Water Maintenance Technicians and 4 Water Purification Operators; the net result is an increase of fourteen positions.

Internal Service Funds - Engineering eliminated an Administrative Assistant and a Planner and added an Executive Assistant, a Public Works Project Coordinator and a Typist Clerk; Environmental Affairs eliminated 2 Inspection Officers and added 3 Environmental Inspectors; the net result is an increase of two 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 2024 budget is a 5% merit raise that is annualized in the budget at an average of 3% 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

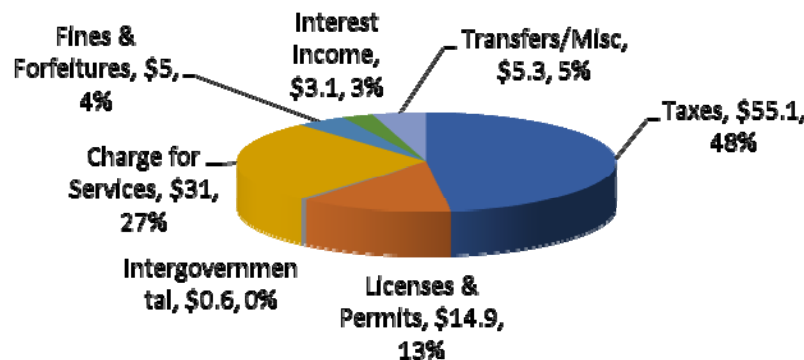
General Fund Revenues

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 2024 Annual Budget, General Fund revenues are estimated at \$115.1 million. This projection represents a 42% decrease as compared to the 2023 amended budget which can be primarily attributed to a one-time allocation in 2023 from the American Rescue Plan Act.

General Fund Revenue Changes by Type

Revenue Type	2023 Amended Budget	2024 Adopted Budget	Change
Taxes	\$ 54,047,981	\$ 55,085,463	\$ 1,037,482
Licenses & Permits	14,437,500	14,877,500	440,000
Intergovernmental	604,222	586,778	(17,444)
Charges for Services	28,709,865	30,992,622	2,282,757
Fines & Forfeitures	4,979,207	5,043,600	64,393
Interest Income	3,672,138	3,100,000	(572,138)
Miscellaneous	1,181,232	1,233,596	52,364
Other Financing Sources	89,063,501	4,127,100	(84,936,401)
TOTAL	\$ 196,695,646	\$ 115,046,659	\$ (81,648,987)

GENERAL FUND REVENUES
2024 Budget - \$115
(In Millions)



Major revenue sources of the General Fund are sales taxes and property taxes. Overall taxes account for 48% of the total General Fund revenues for 2024. Revenue assumptions for property taxes remain consistent with the 2023 amended budget except for increases due to millage renewals, and interest earnings. Sales taxes are projected to be 4.9% below the 2022 actuals but 2.7% higher than the 2023 Adopted Budget.

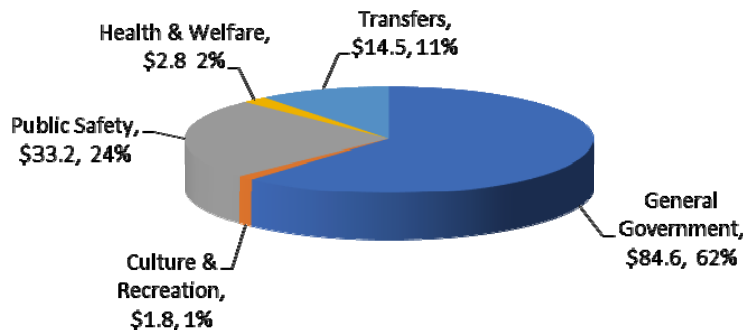
General Fund Expenditures

Approximately 14% or \$137 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	2023 Amended Budget	2024 Adopted Budget	Change
General Government			
Legislative	\$ 8,111,123	\$ 8,934,053	\$ 822,930
Judicial	43,794,964	45,385,607	1,590,643
Executive	3,718,288	3,967,481	249,193
Elections	986,075	937,901	(48,174)
Financial Administration	21,996,094	24,927,005	2,930,911
General Services	517,808	489,337	(28,471)
Total General Government	79,124,352	84,641,384	5,517,032
Culture & Recreation	1,306,225	1,761,396	455,171
Public Safety	33,529,775	33,201,031	(328,744)
Health & Welfare	2,085,323	2,847,885	762,562
Other	96,009,560	14,500,648	(81,508,912)
TOTAL	\$ 212,055,235	\$ 136,952,344	\$ (75,102,891)

GENERAL FUND EXPENDITURES 2024 Budget - \$136.9 (In Millions)



Special Revenue Funds

Expenditures of \$414.7 million or 43% of the 2024 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 \$376.5 million have been projected for 2024. 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 \$143.4 million or 15% of the overall annual budget. Operating revenues of \$131.3 million have been projected for 2024. 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 \$135.3 million or 14% 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 \$122.4 million or 90% of the total budget. Drainage improvements account for \$40.5 million funded primarily from sales tax and property tax. Road and Street Improvements account for \$39.8 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 2024 capital improvements included herein.

Debt Service Funds

These activities account for 6% or \$62.3 million of the total combined budget funded from dedicated debt millage, sales taxes, other taxes and operating transfers of \$23.4 million. Principal and interest expenditures detailed by debt issuance together with a debt service to maturity schedule presents the debt obligations for the Parish in its future years and can be found in the debt service section of this document.

Grant Funds

Grant activities account for 8% or \$73.8 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.

FINANCIAL POLICIES

Policies of Budgeting and Finance

Development of an Annual Budget presents both fiscal challenges, and opportunities for enhanced controls and increased levels of community impact. The Parish continues to look ahead to future budget processes by continuously; monitoring fiscal policy, maintaining adequate reserves, and achieving a balanced budget for all funds. These fiscal 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 a change in operations 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 a direct impact on the budgetary process. Following this seven-element executive summary are the complete financial policies for Jefferson Parish.

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, 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

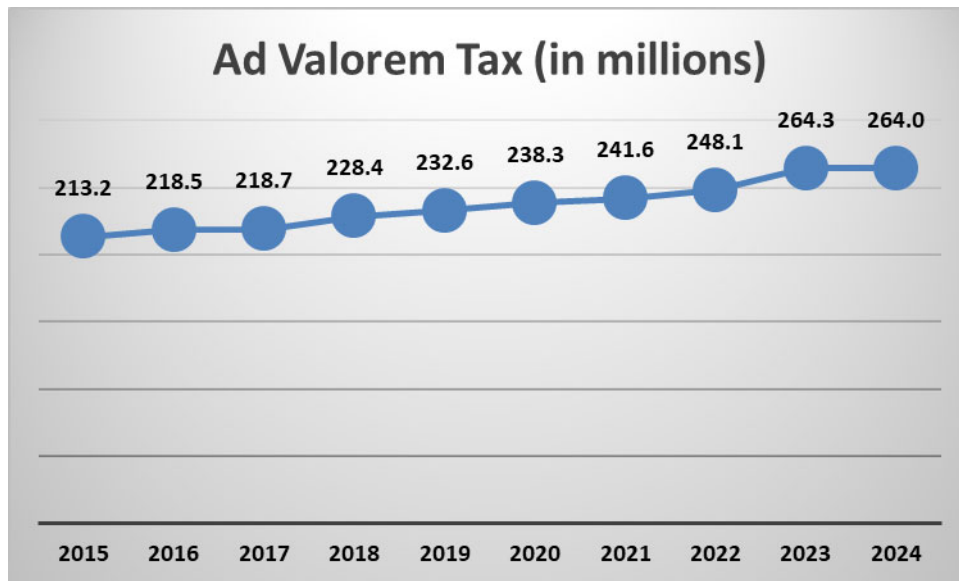
- 1) Accounting and Financial Reporting Systems will be maintained in accordance with all state and federal laws, generally accepted accounting principles (GAAP), and standards of the Government Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- 2) A monthly report 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 \$908,812,786. Major sources which are; taxes, charges for services, and federal/state funding, account for 84% of the total current revenues for Jefferson Parish. Tax revenues total \$477,103,148 or 53%; charge for services total \$206,421,246 or 23% and federal/state funding total \$81,532,611 or 9%.

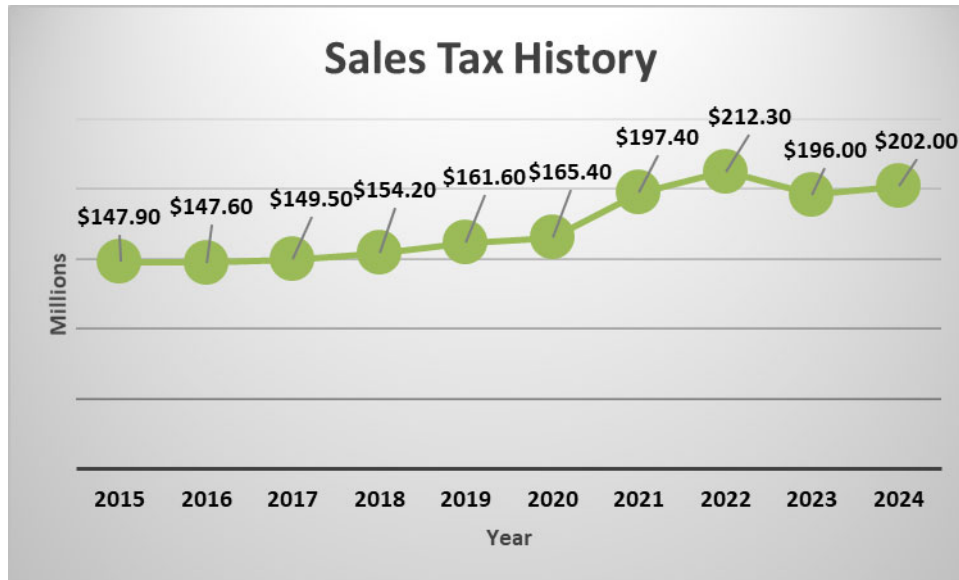
Revenues are projected on the basis of information provided by parish departments and outside agencies, current rate structure, historical data and statistical trends. In the case of these three major revenue sources, the following assumptions apply.

- 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 2024 budget projections reflect all current assessments which include increases due to Consolidated Waterworks District No. 2, and Consolidated Sewer District No. 1, which 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 2015-2020 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 2024 sales taxes are based on actual collections. 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 consider voter approved millage renewals. Consolidated Sewerage and Consolidated Water millage rates were renewed for a ten-year period beginning in 2023 to fund 2024 operations. Fire District No. 5 (Terrytown) millage rate was renewed for a ten-year period beginning in 2024 to fund 2025 operations. 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 beginning in 2025 to fund 2026 operations. Consolidated Recreation and Consolidated Drainage millage rates need to be considered for renewal and are incorporated in the 2027 operations projections. 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 3,329 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 but has increased to 4% in the last few years. Debt Services is based on actual principal and interest from debt service schedules and projected services charges. Other Financing Uses account for transfer to other funds for debt payments, funding for capital projects and projected subsidies. Transfers to capital are based on the availability of funds and the ability of the fund to maintain the required reserve. Future year transfers and capital outlay will be reduced should the individual funds fall short.

JEFFERSON PARISH, LOUISIANA THREE YEAR FORECAST OPERATING BUDGET

		2024 Budget	2025 Projected	2026 Projected	2027 Projected
REVENUES					
Taxes					
Ad Valorem	\$	232,713,986	\$ 236,380,837	\$ 240,506,757	250,008,572
Sales		115,996,778	116,576,762	117,159,646	117,745,444
Hotel Occupancy Tax		2,876,004	2,883,194	2,890,402	2,897,628
Franchise Fee Tax		3,822,000	3,783,780	3,745,942	3,708,483
Other		2,718,681	2,824,789	2,824,789	2,824,789
Sub-Total Taxes		<u>358,127,449</u>	<u>362,449,361</u>	<u>367,127,536</u>	<u>377,184,915</u>
Licenses & Permits		15,488,500	15,527,221	15,566,039	15,604,954
Intergovernmental					
Local		3,000,523	3,015,526	3,030,603	3,045,756
State		6,703,852	6,670,333	6,636,981	6,603,796
Federal		700,000	702,100	704,206	706,319
Charges for Services		205,978,846	220,397,365	235,825,181	252,332,943
Fines & Forfeitures		6,505,900	6,512,406	6,518,918	6,525,437
Interest Income		11,188,200	11,411,964	11,640,203	11,873,007
Miscellaneous		4,086,370	4,127,234	4,168,506	4,210,191
Other Financing Sources		11,080,081	11,246,282	11,414,976	11,586,201
TOTAL REVENUES	\$	<u>622,859,721</u>	<u>\$ 642,059,792</u>	<u>\$ 662,633,150</u>	<u>689,673,521</u>
EXPENDITURES					
Personnel Services	\$	278,176,561	\$ 286,521,858	\$ 295,117,514	303,971,039
Operating Expenses		315,147,065	327,752,948	340,863,066	354,497,588
Capital Outlay		13,473,412	13,507,096	13,540,863	13,574,715
Debt Service		4,909,313	4,933,860	4,958,529	4,983,322
Other Financing Uses		83,405,134	91,745,647	100,920,212	111,012,233
TOTAL EXPENDITURES	\$	<u>695,111,485</u>	<u>\$ 724,461,408</u>	<u>\$ 755,400,183</u>	<u>\$ 788,038,897</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.

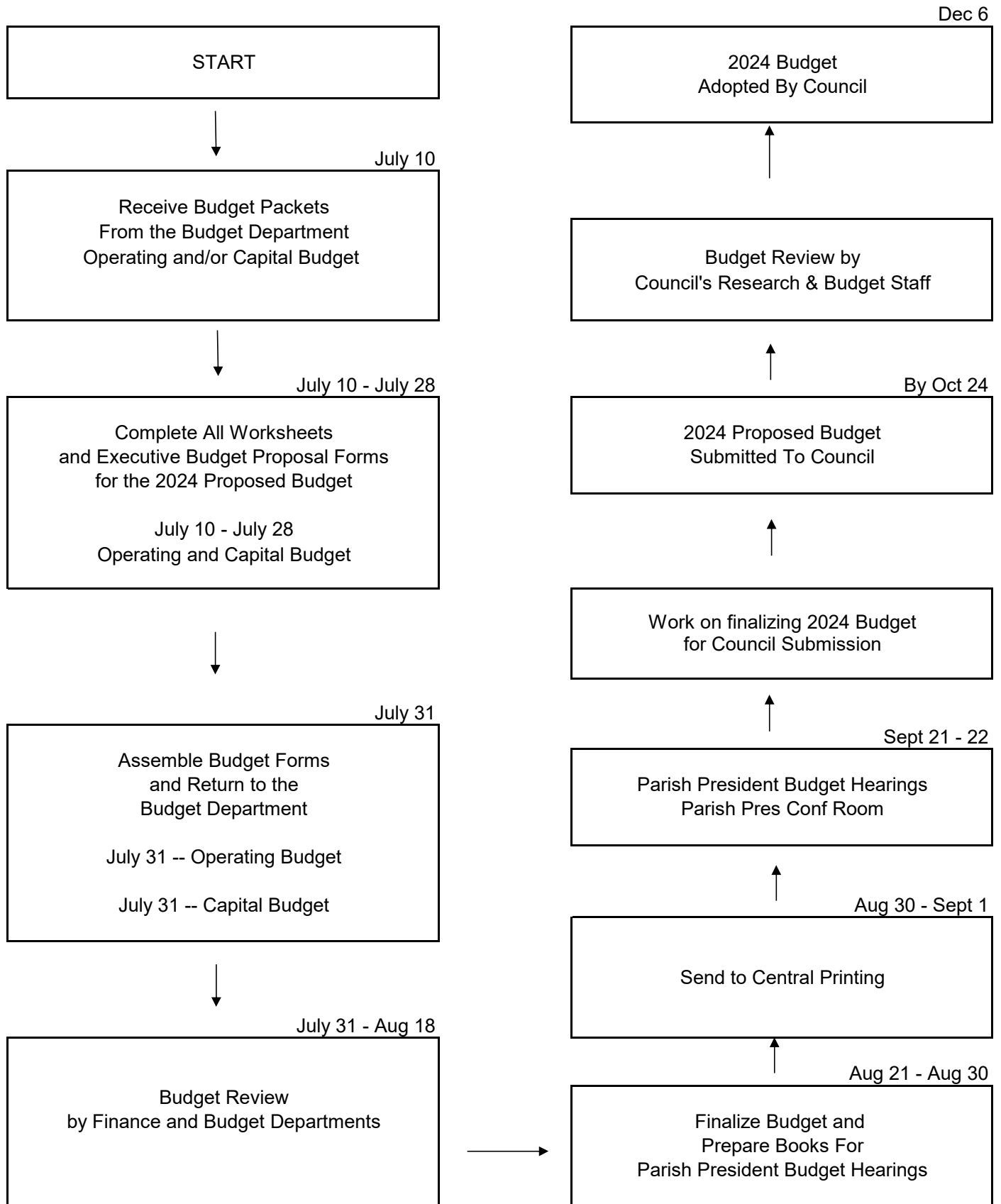
Upon completion of the reviews and public hearings, a finalized version of the Proposed Budget is prepared by the Administration and presented to the Parish Council for consideration. The Council then adopts the annual budget, at the fund level, by the end of the current fiscal year (December 31).

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 2024 ANNUAL BUDGET



EXCLUDED FROM BUDGET PROCESS

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

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

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

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

FUND STRUCTURE

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

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

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

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

ACCOUNTING SYSTEM & BUDGETARY CONTROL

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

SUMMARY NO. 26219 ORDINANCE NO. 26714

An ordinance adopting and/or approving an operating budget for the year 2024 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, 2024 through December 31, 2024, 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 **6th day of December, 2023**, 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.

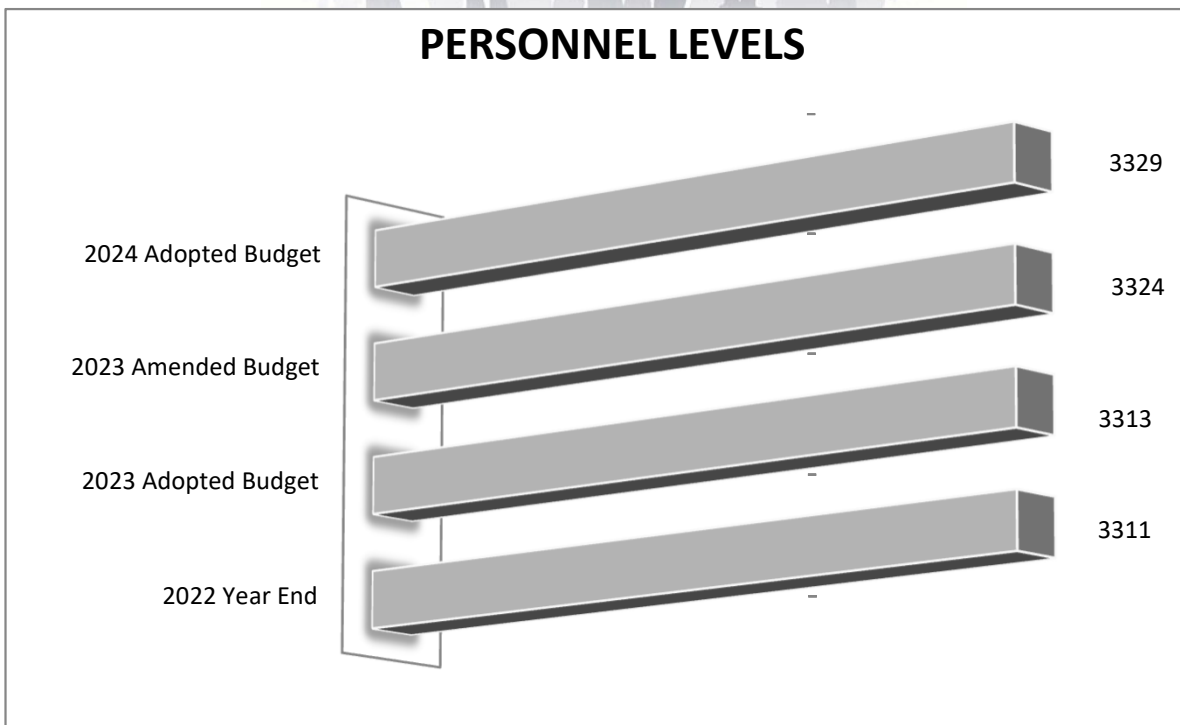
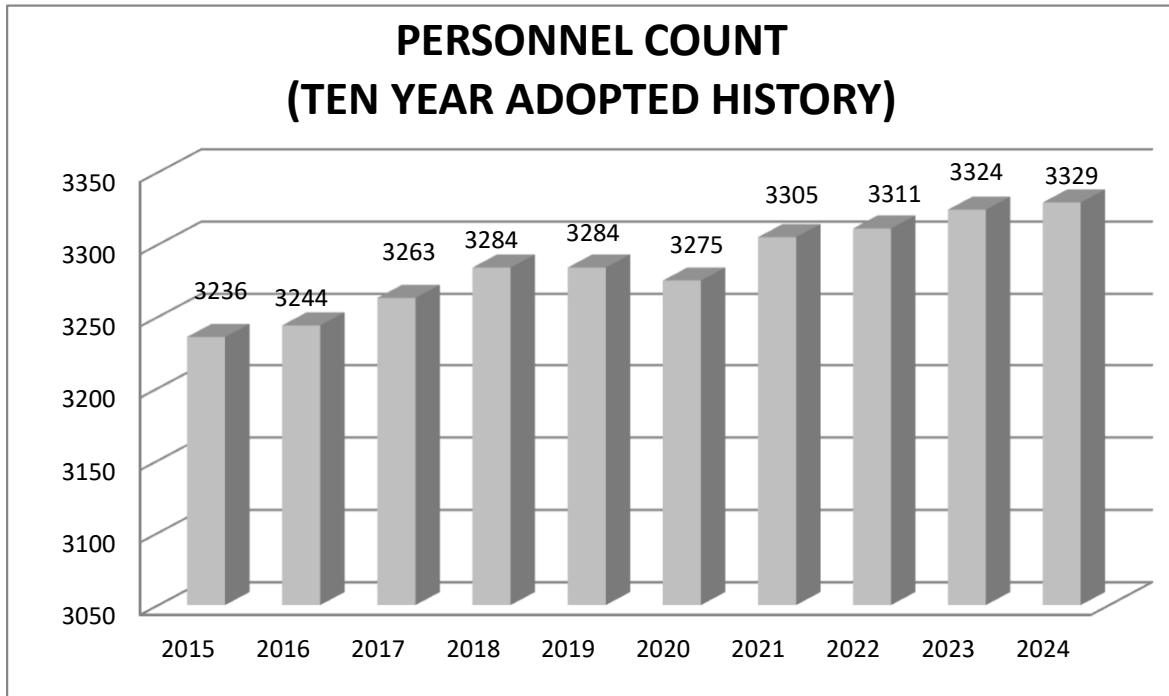
THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY

EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

TOTAL POSITION CONTROL SUMMARY
COMPARISON OF FISCAL YEARS
2022, 2023 AND 2024 ADOPTED

Department Number		2022 Year End	2023 Adopted Budget	2023 Amended Budget	2024 Adopted Budget	Change 23/24
10010-0010	Parish Council	61	61	61	61	0
10010-0011	Legislative Delegation	1	1	1	1	0
10010-0018	Ethics and 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	63	63	63	63	0
10010-0023	First Parish Court	36	36	36	36	0
10010-0024	Second Parish Court	33	33	32	32	-1
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	22	21	21	22	1
10010-0062	Budget Director	4	4	4	4	0
10010-0063	Internal Auditor	1	1	1	1	0
10010-0064	Purchasing	15	15	15	15	0
10010-0065	Property Management	54	53	54	54	1
10010-0066	Personnel	21	21	21	21	0
10010-0067	Human Resource Management	19	19	19	19	0
10010-0068	Planning	24	25	25	25	0
10010-0069	Planning Advisory Board	2	2	2	2	0
10010-0070	Risk Management	6	6	6	6	0
10010-0079	Central Printing	2	2	2	2	0
10010-0081	Surplus Property	2	2	2	2	0
10010-0105	Zoning Appeals	2	2	2	2	0
10010-0110-021	Inspection & Code Enforcement	88	89	88	88	-1
10010-0110-024	Administrative Adjudication	0	0	0	0	0
10010-0112	Dept of Code Compliance & Enforcement	47	48	48	48	0
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	12	12	12	12	0
10010-0150	Public Safety Grants & Administration	3	3	3	4	1

TOTAL POSITION CONTROL SUMMARY
COMPARISON OF FISCAL YEARS
2022, 2023 AND 2024 ADOPTED

Department Number		2022 Year End	2023 Adopted Budget	2023 Amended Budget	2024 Adopted Budget	Change 23/24
10010-0330	Jeff CAP	21	20	20	20	0
10010-0410	Citizen's Affairs	6	6	6	6	0
21670	Transit	4	4	4	4	0
21700	Juvenile Services	131	131	128	128	-3
21710	Jefferson Protection & Animal Welfare Service	49	49	49	49	0
21730	Health Unit	1	1	1	1	0
21790	Library	235	235	239	239	4
21830	Consolidated Jefferson Recreation	319	321	321	321	0
21850	Alario Center	11	11	11	11	0
21930	Parc Des Familles	4	4	4	4	0
21950	Lafreniere Park	30	30	29	29	-1
21970	Lasalle Park	10	10	10	10	0
22100	EB Consolidated Fire	283	283	282	282	-1
22190	24th Court Commissioners	13	13	13	13	0
22200/3000-3003	Streets	164	164	164	164	0
22200/3050-3053	Streets - Parkways	44	44	45	45	1
22200-3005	Streets - Traffic Engineering	40	40	40	40	0
22240	Consolidated Road Lighting	6	6	6	6	0
22320	Consolidated Drainage No. 2	295	295	293	293	-2
22390	Consolidated Garbage	4	4	3	3	-1
22520	Economic Development/Office of Film	1	1	1	1	0
22560	Senior Services	2	2	2	2	0
22600	Inspector General	10	10	9	12	2
53000	Consolidated Sewerage	201	201	201	201	0
53010	Consolidated Waterworks District No. 2	285	285	299	299	14
63500	Central Garage	58	58	58	58	0
63520	Electronic Information Systems	30	30	30	30	0
63560	Security Management	4	4	4	4	0
63810	Engineering	95	95	96	96	1
63830	Public Works Administration	30	30	30	30	0
63860	Environmental Affairs	22	22	23	23	1
63890	Ecosystem & Coastal Management	10	10	10	10	0
	TOTAL	3,311	3,313	3,324	3,329	16





Jefferson Parish

Budget Summaries





**JEFFERSON PARISH, LOUISIANA
2024 ADOPTED ANNUAL BUDGET
ALL FUNDS**

	Budget				
	Operating	Capital	Debt	Grants	Total
REVENUES					
Taxes					
Ad Valorem	\$ 232,713,986	\$ 32,172,639	\$ -	\$ -	\$ 264,886,625
Sales	115,996,778	49,673,440	36,331,520	-	202,001,738
Hotel Occupancy Tax	2,876,004	-	708,100	-	3,584,104
Franchise Fee Tax	3,822,000	-	-	-	3,822,000
Other	2,718,681	90,000	-	-	2,808,681
Sub-Total Taxes	<u>358,127,449</u>	<u>81,936,079</u>	<u>37,039,620</u>	<u>-</u>	<u>477,103,148</u>
Licenses & Permits	15,488,500	-	-	-	15,488,500
Intergovernmental:					
Local	3,000,523	240,000	238,375	-	3,478,898
State	6,703,852	587,511	-	-	7,291,363
Federal	700,000	-	918,200	69,144,150	70,762,350
Charges for Services	205,978,846	442,400	-	-	206,421,246
Fines & Forfeitures	6,505,900	104,500	653,000	-	7,263,400
Assessment	-	-	-	-	-
Interest Income	11,188,200	16,126,000	239,000	-	27,553,200
Miscellaneous	4,086,370	59,177	-	-	4,145,547
Other Financing Sources	11,080,081	50,128,344	23,434,269	4,662,440	89,305,134
TOTAL REVENUES	<u>\$ 622,859,721</u>	<u>\$ 149,624,011</u>	<u>\$ 62,522,464</u>	<u>\$ 73,806,590</u>	<u>\$ 908,812,786</u>
EXPENDITURES					
Personnel Services	\$ 278,176,561	\$ -	\$ -	\$ -	\$ 278,176,561
Operating Expenses	315,147,065	122,913,952	-	-	438,061,017
Capital Outlay	13,473,412	12,389,508	-	-	25,862,920
Debt Service	4,909,313	-	62,325,743	-	67,235,056
Grants	-	-	-	67,906,590	67,906,590
Other Financing Uses	83,405,134	-	-	5,900,000	89,305,134
TOTAL EXPENDITURES	<u>\$ 695,111,485</u>	<u>\$ 135,303,460</u>	<u>\$ 62,325,743</u>	<u>\$ 73,806,590</u>	<u>\$ 966,547,278</u>

**JEFFERSON PARISH, LOUISIANA
CONSOLIDATED ANNUAL BUDGET SUMMARY
2022 - 2024**

	2022 ACTUAL AUDITED	2023 ADOPTED BUDGET	2023 YTD ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
REVENUES					
Taxes					
Ad Valorem	\$ 249,253,017	\$ 251,533,399	\$ 265,017,926	\$ 263,584,102	\$ 264,886,625
Sales	212,342,651	197,439,917	117,909,336	196,837,106	202,001,738
Hotel Occupancy Tax	4,317,873	3,544,104	2,491,020	3,544,104	3,584,104
Franchise Fee Tax	3,822,493	3,965,300	2,295,116	3,965,300	3,822,000
Other	3,092,136	3,136,427	2,032,365	2,817,757	2,808,681
Sub-Total Taxes	472,828,170	459,619,147	389,745,763	470,748,369	477,103,148
Licenses & Permits	17,597,132	14,941,900	12,914,220	14,955,100	15,488,500
Intergovernmental					
Local	12,521,389	3,255,624	3,512,499	21,855,891	3,478,898
State	11,385,131	7,720,260	8,687,948	54,130,520	7,291,363
Federal	167,653,582	69,807,415	76,124,292	164,903,657	70,762,350
Charges for Services	161,536,536	179,554,443	134,573,333	179,498,936	206,421,246
Fines & Forfeitures	7,106,768	7,294,307	5,281,437	7,217,257	7,263,400
Assessment	33,919	68,136	64,677	68,136	-
Interest Income	22,979,946	9,969,288	30,424,318	21,426,614	27,553,200
Miscellaneous	31,235,088	4,513,087	12,210,616	21,979,286	4,145,547
Other Financing Sources	827,672,870	57,378,514	247,168,440	352,714,185	89,305,134
TOTAL REVENUES	\$ 1,732,550,530	\$ 814,122,121	\$ 920,707,541	\$ 1,309,497,952	\$ 908,812,786
EXPENDITURES					
Personnel Services	\$ 226,821,406	\$ 262,200,732	\$ 174,666,667	\$ 261,037,208	\$ 278,176,561
Operating Expenses	493,134,790	350,913,102	383,602,774	1,013,637,488	438,061,017
Capital Outlay	15,123,746	51,104,931	15,136,502	61,423,383	25,862,920
Debt Service	54,170,656	62,087,910	28,371,863	62,815,676	67,235,056
Grants	117,977,193	66,382,388	94,467,607	384,174,046	67,906,590
Other Financing Uses	489,655,897	57,378,514	218,669,394	235,356,363	89,305,134
TOTAL EXPENDITURES	\$ 1,396,883,689	\$ 850,067,577	\$ 914,914,807	\$ 2,018,444,164	\$ 966,547,278



CONSOLIDATED FUND BALANCE SUMMARY BY FUNCTION

	PROJECTED FUND BALANCE 1/1/2023	AMENDED REVENUES 2023	2023 OTHER FINANCING SOURCES	AMENDED EXPENDITURES 2023	2023 OTHER FINANCING USES	PROJECTED FUND BALANCE 12/31/2023	PROPOSED REVENUES 2024	2024 OTHER FINANCING SOURCES	PROPOSED EXPENDITURES 2024	2024 OTHER FINANCING USES	PROJECTED FUND BALANCE 12/31/2024
GENERAL FUND											
GENERAL GOVERNMENT											
Legislative Function				\$ 8,111,123	\$ -				\$ 8,934,053	-	
Judicial Functions				43,792,069	2,895.00				45,385,607	-	
Executive Function				3,718,288	-				3,967,481	-	
Elections				986,075	-				937,901	-	
Financial Administration				21,996,094	-				24,927,005	-	
General Services				517,808	-				489,337	-	
TOTAL GENERAL GOVERNMENT				79,121,457	2,895				84,641,384	-	
PUBLIC SAFETY				33,482,775	47,000				33,154,031	47,000	
HEALTH & WELFARE				2,085,323	-				2,847,885	-	
CULTURE & RECREATION				1,306,225	-				1,761,396	-	
OTHER FINANCING USES				7,466,526	88,543,034				7,563,428	6,937,220	
TOTAL GENERAL FUND	\$ 53,837,628	\$ 107,632,145	\$ 89,063,501	\$ 123,462,306	\$ 88,592,929	\$ 38,478,039	\$ 110,919,559	\$ 4,127,100	\$ 129,968,124	\$ 6,984,220	\$ 16,572,354
PUBLIC SAFETY FUNCTIONS	\$ 64,954,758	\$ 115,704,471	\$ 1,538,147	\$ 112,687,922	\$ 8,644,029	\$ 60,865,425	\$ 114,085,469	\$ 707,981	\$ 112,119,697	\$ 4,457,881	\$ 59,081,297
HEALTH & WELFARE FUNCTIONS	16,523,747	17,554,797	14,000	15,258,364	1,669,324	17,164,856	17,478,884	-	15,342,491	852,535	18,448,714
PUBLIC WORKS FUNCTIONS	84,714,276	138,818,227	1,173,393	150,242,749	12,329,600	62,133,547	146,876,796	400,000	155,394,777	18,799,195	35,216,371
ENTERPRISE FUNDS	41,110,624	119,156,691	148,470	107,454,223	18,030,624	34,930,938	131,347,498	-	104,448,530	38,962,000	22,867,906
TRANSIT FUNCTIONS	32,783,608	15,202,965	8,800,000	23,069,869	3,173,656	30,543,048	15,286,575	5,800,000	24,317,870	3,951,835	23,359,918
CULTURE & RECREATION FUNCTIONS	37,085,538	67,387,335	466,212	70,686,828	10,017,225	24,235,032	67,223,513	45,000	70,880,865	7,515,406	13,107,274
COUNCIL DISTRICT IMP/ASST	13,822,593	5,755,999	75,303	6,887,484	5,069,872	7,696,539	5,891,000	-	188,423	-	13,399,116
URBAN REDEVELOPMENT	8,498,986	2,643,894	-	3,102,510	675,000	7,365,370	2,670,346	-	577,636	350,000	9,108,080
GRAND TOTAL	\$ 353,331,759	\$ 589,856,524	\$ 101,279,026	\$ 612,852,255	\$ 148,202,259	\$ 283,412,795	\$ 611,779,640	\$ 11,080,081	\$ 613,238,413	\$ 81,873,072	\$ 211,161,031

*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**

	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET	% CHANGE ADOPTED TO AMENDED
OPERATING REVENUES	\$605,457,446	\$632,181,845	\$655,854,850	3.74%
LESS:				
INTERNAL SERVICE FUNDS	35,177,802	41,460,277	44,075,210	
NET OPERATING REVENUES	570,279,644	590,721,568	611,779,640	3.56%
OTHER FINANCING SOURCES	<u>23,755,890</u>	<u>101,279,026</u>	<u>11,080,081</u>	
TOTAL REVENUES	<u><u>\$594,035,534</u></u>	<u><u>\$692,000,594</u></u>	<u><u>\$622,859,721</u></u>	-9.99%
OPERATING EXPENDITURES	\$524,569,757	\$655,928,590	\$657,186,944	0.19%
LESS:				
INTERNAL SERVICE FUNDS	32,798,238	40,011,899	44,121,965	
NET OPERATING EXPENDITURES	491,771,519	615,916,691	613,064,979	-0.46%
OTHER FINANCING USES	<u>66,054,635</u>	<u>148,250,813</u>	<u>82,046,506</u>	
TOTAL EXPENDITURES	<u><u>\$557,826,154</u></u>	<u><u>\$764,167,504</u></u>	<u><u>\$695,111,485</u></u>	-9.04%

**THE PARISH OF JEFFERSON
OPERATING BUDGETS**

	<u>2022 ACTUAL</u>	<u>2023 AMENDED BUDGET</u>	<u>2024 ADOPTED BUDGET</u>	<u>% CHANGE ADOPTED TO AMENDED</u>
	<u>REVENUES</u>			
ALL FUNDS				
TAXES	\$349,816,372	\$355,434,803	\$358,127,449	
LICENSES & PERMITS	17,594,133	14,952,400	15,488,500	
INTERGOVERNMENTAL	18,048,468	19,008,763	10,404,375	
CHARGES FOR SERVICES	160,990,564	178,920,979	205,978,846	
FINES & FORFEITURES	6,271,873	6,585,000	6,505,900	
INTEREST INCOME	6,516,095	11,336,687	11,188,200	
MISCELLANEOUS	11,042,139	4,482,936	4,086,370	
OPERATING REVENUES	<u>570,279,644</u>	<u>590,721,568</u>	<u>611,779,640</u>	3.56%
OTHER FINANCING SOURCES	<u>23,755,890</u>	<u>101,279,026</u>	<u>11,080,081</u>	
 TOTAL REVENUES	 <u><u>\$594,035,534</u></u>	 <u><u>\$692,000,594</u></u>	 <u><u>\$622,859,721</u></u>	 -9.99%
	<u>EXPENDITURES</u>			
PERSONAL SERVICES	\$226,756,313	\$260,944,418	\$278,176,561	
SUPPLIES	22,492,715	36,946,952	31,693,895	
PURCHASED SERVICES:				
PROFESSIONAL & TECHNICAL	153,773,621	183,646,600	189,191,745	
PROPERTY	42,582,240	55,754,888	58,085,556	
OTHER	16,656,092	23,288,998	21,943,344	
GENERAL EXPENSES	19,479,578	23,954,224	15,591,153	
CAPITAL OUTLAY	5,936,874	26,425,508	13,473,412	
OPERATING EXPENDITURES	<u>491,771,519</u>	<u>615,916,691</u>	<u>613,064,979</u>	-0.46%
OTHER FINANCING USES	<u>66,054,635</u>	<u>148,250,813</u>	<u>82,046,506</u>	
 TOTAL EXPENDITURES	 <u><u>\$557,826,154</u></u>	 <u><u>\$764,167,504</u></u>	 <u><u>\$695,111,485</u></u>	 -9.04%

Jefferson Parish, Louisiana
2024 Operating Budget - Department Funding Sources

General Fund *	Property Tax	Sales Tax	Other Tax	Licenses & Permits	Intergovernmental	Charges for Services	Other Revenues	Financing Sources	Total
\$	4,735,335	\$ 43,692,124	\$ 6,658,004	\$ 14,877,500	\$ 586,778	\$ 30,992,622	\$ 9,377,196	\$ 4,127,100	\$ 115,046,659
Special Revenue Funds									
Transit	7,703,193	-	-	-	495,000	2,300,000	500,000	5,800,000	16,798,193
MTS	3,903,382	-	-	-	-	140,000	245,000	-	4,288,382
Juvenile Services	14,009,648	-	-	-	653,451	30,000	385,500	-	15,078,599
Jefferson Protection & Animal Welfare Service	5,793,914	-	-	-	161,862	331,000	255,585	-	6,542,361
Mosquito Control	-	-	-	-	325,000	5,141,540	65,000	-	5,531,540
Health Unit	906,791	-	-	-	25,290	-	72,810	-	1,004,891
Human Services Authority	2,357,322	-	-	-	65,757	-	47,000	-	2,470,079
Ambulance Dist. No. 2	510,800	-	-	-	-	-	9,500	-	520,300
Library	24,101,004	-	-	-	426,432	102,000	823,000	-	25,452,436
Community Center and Playground District	30,022,974	-	-	-	400,086	1,027,000	933,000	-	32,383,060
Alario Center	-	-	-	-	300,000	758,000	32,300	45,000	1,135,300
West Jeff Park & Recreation	-	-	-	-	-	938,149	8,000	-	946,149
Playground District #16	514,800	-	-	-	-	-	18,500	-	533,300
Lafreniere Park	-	-	-	-	-	2,399,050	24,000	-	2,423,050
LaSalle Park	-	-	300,000	-	260,000	317,000	39,000	-	916,000
C D Off Track Betting	-	-	-	-	-	398,000	14,000	-	412,000
C D Video Poker Fund	-	-	-	-	-	1,720,000	70,000	-	1,790,000
C D Tourism Fund	-	-	1,300,000	-	-	-	47,000	-	1,347,000
C D Riverboat Gaming	-	-	-	-	-	2,250,000	67,000	-	2,317,000
Fire District #9	987,714	-	-	-	14,730	-	13,500	-	1,015,944
Fire District #4	573,100	-	-	-	22,874	-	13,500	-	609,474
E.B. Consolidated Fire District	47,948,741	-	-	-	2,387,225	-	962,000	74,400	51,372,366
Fire District #3	3,767,712	-	-	-	283,793	450,592	120,000	-	4,622,097
Fire District #5	3,778,800	-	-	-	194,968	-	140,000	-	4,113,768
Fire District #6	5,276,800	-	-	-	182,249	-	409,314	-	5,868,363
Fire District #7	5,339,204	-	-	-	153,306	380,049	108,000	-	5,980,559
Fire District #8	8,406,050	-	-	-	332,000	-	158,000	-	8,896,050
Emergency Communications	-	-	-	-	-	7,600,000	11,500	-	7,611,500
Security Enhancement Dist	-	-	633,681	-	-	-	7,500	-	641,181
24th Court Commissioners	-	-	-	-	-	-	1,061,450	633,581	1,695,031
Streets Department	-	44,733,556	85,000	611,000	1,499,090	45,000	776,000	400,000	48,149,646
Commercial Zoning Parkway	-	-	-	-	-	-	732,500	-	732,500
Road Lighting Dist. #7	255,100	-	-	-	1,095	-	42,000	-	298,195
Consolidated Road Lighting	8,683,777	-	-	-	187,677	-	155,000	-	9,026,454
Consolidated Drainage No 2	17,774,302	22,529,665	-	-	585,930	-	730,095	-	41,619,992
Consolidated Garbage No 1	12,339,193	-	-	-	218,226	33,947,590	945,000	-	47,450,009
Economic Development	1,455,713	-	-	-	-	-	63,000	-	1,518,713
Criminal Justice	4,800,380	-	-	-	-	-	8,500	-	4,808,880
Culture & Parks	3,337,218	-	90,000	-	-	-	52,000	-	3,479,218
Senior Services	1,455,013	-	-	-	-	-	45,000	-	1,500,013
Terrytown Redevelopment	-	207,993	-	-	-	-	70,000	-	277,993
Metairie TIF	-	205,021	-	-	-	-	3,200	-	208,221
Churchhill	-	72,158	-	-	-	-	5,000	-	77,158
Inspector General	1,538,338	-	-	-	-	-	47,000	-	1,585,338
Off Duty Witness Fund	-	-	-	-	-	-	374,000	-	374,000
Jefferson Hwy Economic Development	-	556,261	-	-	-	-	32,000	-	588,261
Public Ed & Gov't Programming	-	-	350,000	-	-	-	80,000	-	430,000
C D BP Settlement	-	-	-	-	-	-	25,000	-	25,000
Enterprise Funds									
Consolidated Sewerage	10,435,668	4,000,000	-	-	491,556	52,136,035	540,000	-	67,603,259
Consolidated Water	2,000	-	-	-	150,000	62,575,219	1,017,020	-	63,744,239
Total	\$ 232,713,986	\$ 115,996,778	\$ 9,416,685	\$ 15,488,500	\$ 10,404,375	\$ 205,978,846	\$ 21,780,470	\$ 11,080,081	\$ 622,859,721

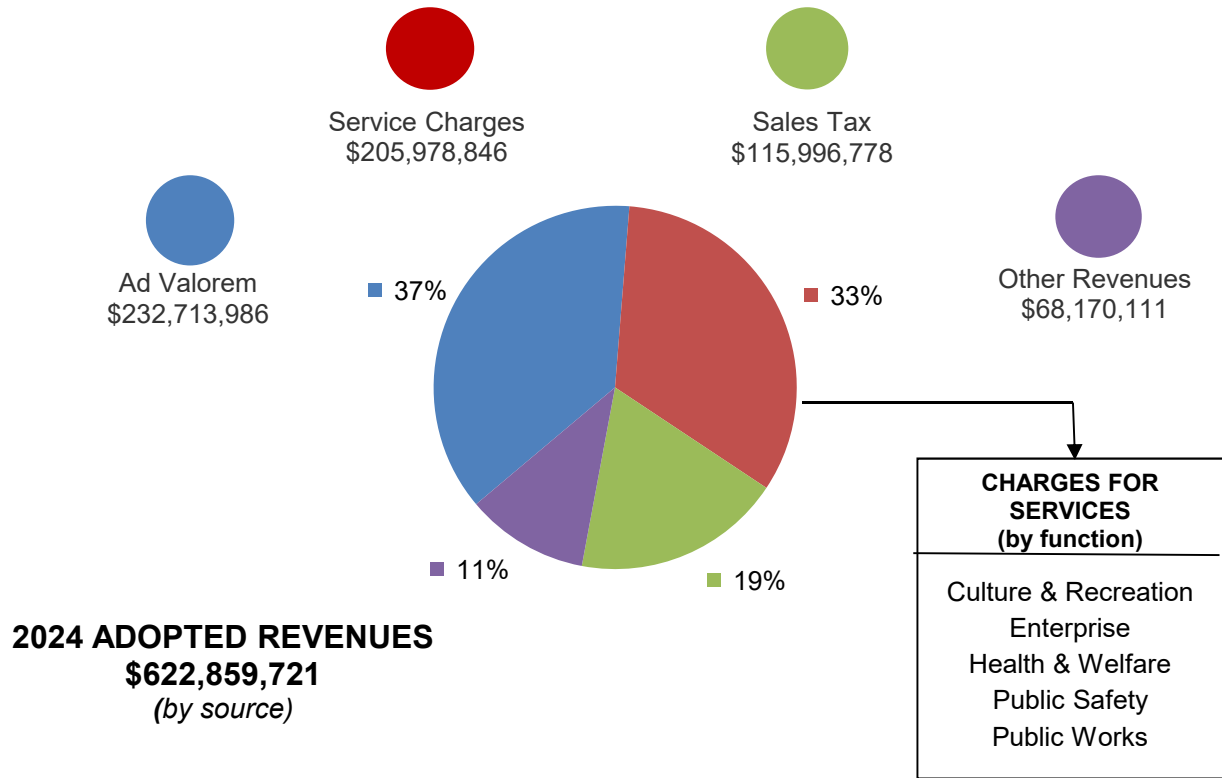
* List of General Fund Departments and their functions can be found on page 23 (Schedule of Departments by Fund by Function)

**Jefferson Parish, Louisiana
Schedule of 2024 Budgeted Transfers**

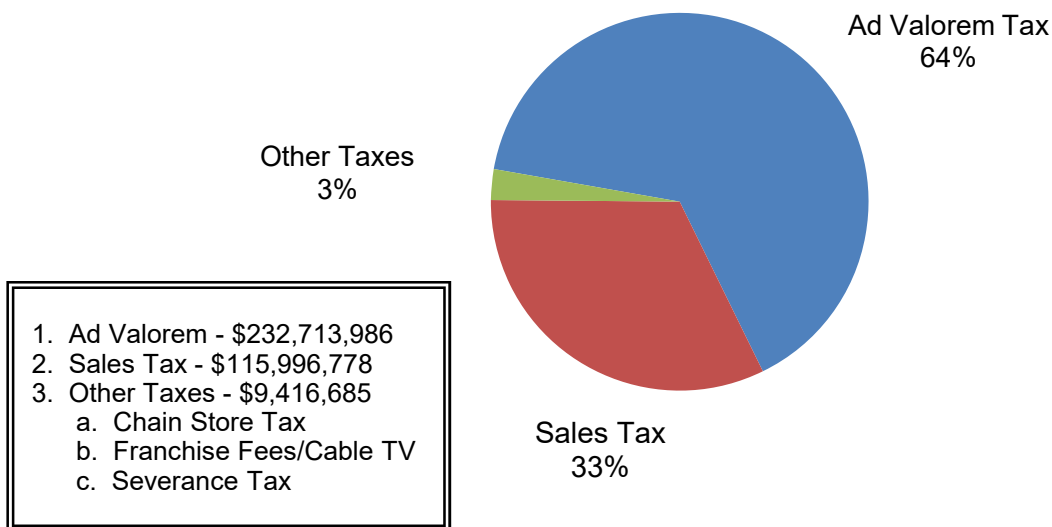
Transfers Out:	Transfers In:									
	General Fund	Transit	Alario Center	East Bank Consolidated Fire	24th Court Commissioners	Streets Department	Federal and State Grants	Debt Service	Capital Projects	Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 575,605	\$ 1,383,615	\$ 4,425,000	\$ 6,984,220
Transit	-	-	-	-	-	-	3,161,468	-	-	3,161,468
Transit Elderly & Handicapped	-	-	-	-	-	-	790,367	-	-	790,367
Jefferson Protection & Animal Welfare	-	-	-	-	-	-	-	753,725	-	753,725
Health Unit	-	-	-	-	-	-	-	54,955	-	54,955
Library	-	-	-	-	-	-	-	-	706,821	706,821
Consol Recreation & Comm Center & Playground Dist	-	-	-	-	-	-	-	-	4,386,750	4,386,750
West Jefferson Park & Comm Center & Playground District	-	-	45,000	-	-	-	-	624,500	-	669,500
Tourism	-	-	-	-	-	-	-	173,434	-	173,434
Fire District No. 3 - River Ridge	-	-	-	74,400	-	-	-	-	-	74,400
Fire District No. 7 - Westwego	-	-	-	-	-	-	-	-	229,800	229,800
Streets Department	-	-	-	-	-	-	-	-	17,176,345	17,176,345
Comprehensive Zoning Overlay Consolidated Garbage District No. 1	-	-	-	-	-	-	-	222,850	-	222,850
Economic Development	-	-	-	-	-	400,000	-	-	1,000,000	1,400,000
Criminal Justice	4,120,100	-	-	-	-	-	-	-	350,000	350,000
Culture & Parks	-	-	-	-	-	-	-	1,257,335	495,000	1,752,335
Senior Services	7,000	-	-	-	-	-	35,000	1,855	-	43,855
Off Duty Witness	-	-	-	-	33,581	-	-	-	-	33,581
Consol. Sewerage Dist 1	-	-	-	-	-	-	-	5,804,650	20,000,000	25,804,650
Consol. Waterworks Dist 1	-	-	-	-	-	-	-	13,157,350	-	13,157,350
Electronic Information Systems	-	-	-	-	-	-	-	-	1,358,628	1,358,628
Federal and State Grants	-	5,800,000	-	-	-	-	100,000	-	-	5,900,000
Total	\$ 4,127,100	\$ 5,800,000	\$ 45,000	\$ 74,400	\$ 633,581	\$ 400,000	\$ 4,662,440	\$ 23,434,269	\$ 50,128,344	\$ 89,305,134

JEFFERSON PARISH, LOUISIANA

2024 Operating Budget



TOTAL TAXES
\$358,127,449



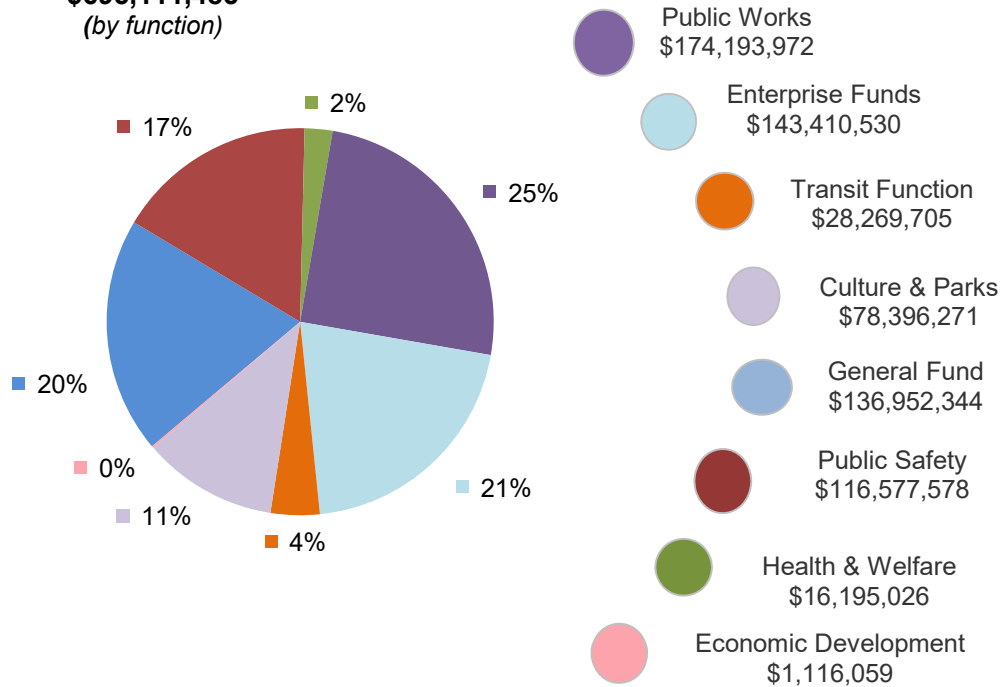
JEFFERSON PARISH, LOUISIANA

2024 Operating Budget

2024 ADOPTED EXPENDITURES

\$695,111,485

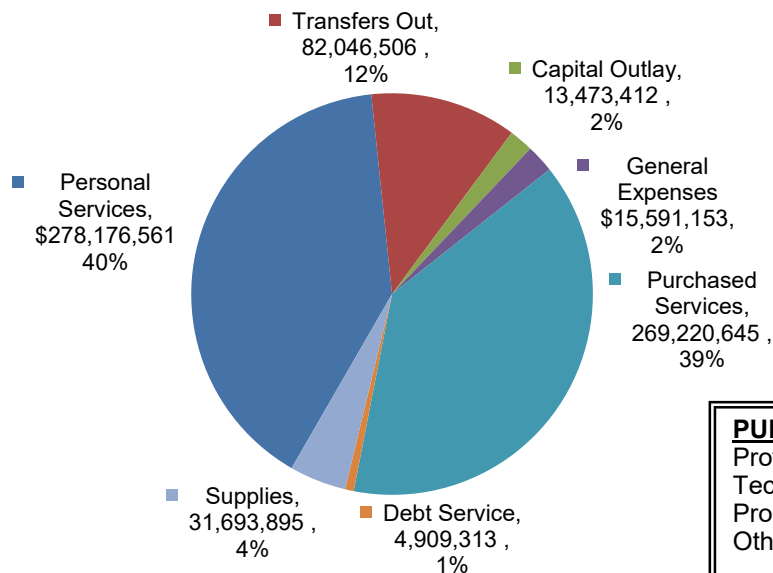
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2024 ADOPTED EXPENDITURES

\$695,111,485

(by category)

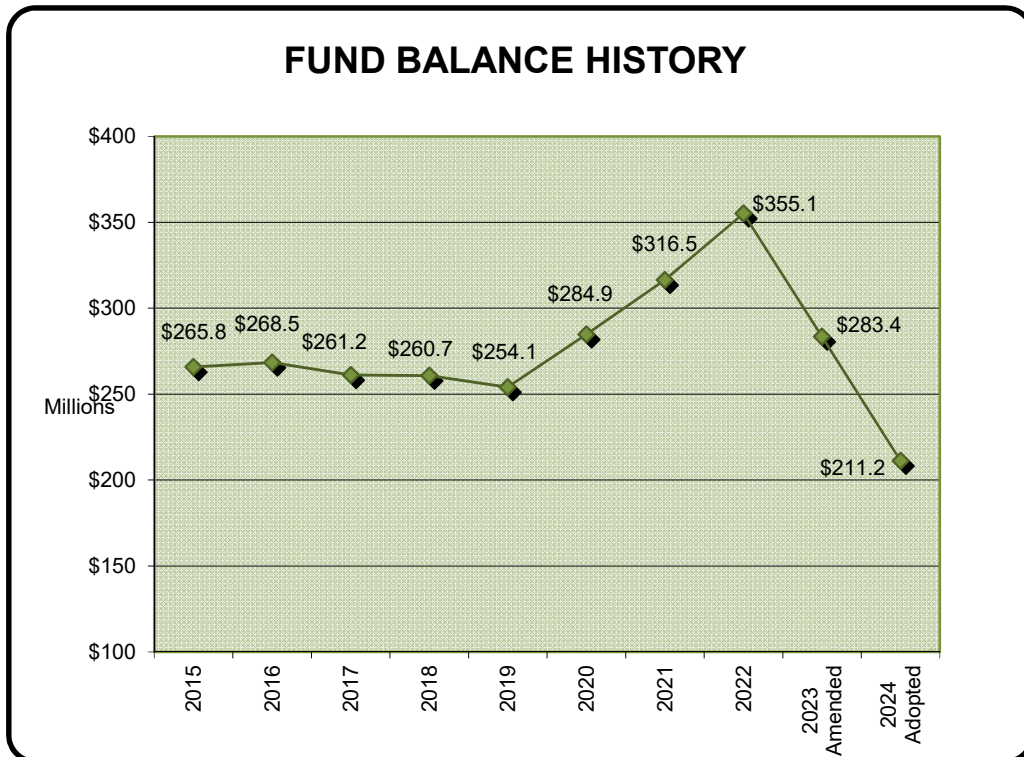


PURCHASED SERVICES

Professional &
Technical - 71%
Property - 21%
Other - 8%

JEFFERSON PARISH, LOUISIANA
2024 Operating Budget
Fund Balance Summary

BEGINNING FUND BALANCE	\$ 283,412,795
REVENUES	622,859,721
EXPENDITURES	695,111,485
ENDING FUND BALANCE	\$ 211,161,031



Jefferson Parish

General Fund





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JEFFERSON PARISH, LOUISIANA GENERAL FUND SUMMARY

BUDGET # 10010

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
Positions	920	Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
BEGINNING FUND BALANCE	\$ 44,923,825	\$ 29,270,033	\$ 53,837,628	\$ (37,977,201)	\$ 53,837,628	83.9%	\$ 38,478,039	-28.5%
REVENUES								
Taxes	\$ 57,536,377	\$ 53,818,081	\$ 34,781,834	\$ 19,266,147	\$ 54,047,981	0.4%	\$ 55,085,463	1.9%
Licenses & Permits	16,372,492	14,437,500	12,478,534	1,958,966	14,437,500	0.0%	14,877,500	3.0%
Intergovernmental	3,797,016	604,222	519,734	84,488	604,222	0.0%	586,778	-2.9%
Charges for Services	26,640,562	28,709,865	20,298,765	8,411,100	28,709,865	0.0%	30,992,622	8.0%
Fines & Forfeitures	4,819,017	4,979,207	3,570,778	1,408,429	4,979,207	0.0%	5,043,600	1.3%
Interest Income	1,887,784	1,272,138	2,475,218	1,196,920	3,672,138	188.7%	3,100,000	-15.6%
Miscellaneous	1,756,662	1,181,232	649,465	531,767	1,181,232	0.0%	1,233,596	4.4%
Other Financing Sources	6,545,573	4,465,440	4,529,306	84,534,195	89,063,501	1894.5%	4,127,100	-95.4%
TOTAL REVENUES	\$ 119,355,483	\$ 109,467,685	\$ 79,303,634	\$ 117,392,012	\$ 196,695,646	79.7%	\$ 115,046,659	-41.5%
EXPENDITURES								
Personnel Services	\$ 67,509,224	\$ 76,809,056	\$ 52,039,492	\$ 23,650,218	\$ 75,689,710	-1.5%	\$ 79,584,327	5.1%
Operating Expenses	37,628,441	40,658,394	31,082,647	13,820,789	44,903,436	10.4%	48,196,631	7.3%
Capital Outlay	1,965,456	1,427,102	803,290	2,065,870	2,869,160	101.0%	2,187,166	-23.8%
Other Financing Uses	3,338,560	4,732,836	87,193,034	1,399,895	88,592,929	1771.9%	6,984,220	-92.1%
TOTAL EXPENDITURES	\$ 110,441,680	\$ 123,627,388	\$ 171,118,463	\$ 40,936,772	\$ 212,055,235	71.5%	\$ 136,952,344	-35.4%
ENDING FUND BALANCE	\$ 53,837,628	\$ 15,110,330	\$ (37,977,201)	\$ 38,478,039	\$ 38,478,039	154.6%	\$ 16,572,354	-56.9%
15% Reserve							(16,463,662)	
BALANCE AFTER RESERVE							108,692	

BUDGET HIGHLIGHTS:

Overall Revenues are projected to increase 5.1% above the 2023 Adopted Budget and decrease 41.5% below the 2023 Amended Budget. The increase, as compared to the 2023 Adopted Budget, is primarily due to sales tax collections, charges for services and interest. The decrease as compared to the 2023 Amended Budget is due to a one-time transfer of funds from the American Rescue Plan Act (ARPA) to off-set lost revenues as a result of the pandemic. Expenditures increased 10.8% above the 2023 Adopted Budget and decreased 35.4% below the 2023 Amended Budget. The expenditure increase, as compared to the 2023 Adopted Budget, is as a result of a 5% Cost of Living adjustment as authorized by Resolution No. 142283, a 5% merit increase, an increase in overall operating expenses, capital outlays for replacement computer and network equipment, vehicles, an increase in the transfer to fund the anticipated shortfall in the 24th Court Commissioners Budget, and a transfer to capital projects for improvements at the Corrections Center and District Attorney's Building. Noted below are the significant changes.

Revenues

- Sales Tax are projected to be 4.9% below the 2022 actuals and 2.7% higher than the 2023 Adopted budget.
- Property Taxes are based on the 2023 Amended Budget and will be adjusted as needed when the new tax rolls are available in 2024.
- Total revenues increased as compared to the 2023 Adopted Budget. Sales Taxes, Licenses & Permits, Charges for Services, Interest, and Miscellaneous revenues increased while Intergovernmental, and Other Financing Sources decreased.

Expenditures

- Personnel Services increased in part due to a 5% Cost of Living Adjustment as authorized by Resolution No. 142283 and a 5% Merit raise in the budget.
- Health insurance costs are anticipated to increase with the employee contribution rate remaining unchanged.
- Prorated costs increased for internal service funds and self-insurance funding.
- Capital Outlay includes funds for replacement computers, network equipment, vehicles, and other various departmental equipment.
- Other Financing Uses include funding for the Head Start Program, an anticipated shortfall in funding for the Community Services Block Grant (CSBG), debt service on the Energy Efficiency Loan Purchase Agreement, capital improvements at the Corrections Center and the District Attorney's Building, 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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted Budget	YTD Actual	Remaining for 2023	Amended Budget	2023 Amended/ 2023 Adopted	Adopted Budget	2024 Adopted/ 2023 Amended
Positions	61	61	61		61		61	
Personnel Services	\$ 5,787,305	\$ 6,559,995	\$ 4,702,118	\$ 1,625,787	\$ 6,327,905	-3.5%	\$ 6,861,723	8.4%
Operating Expenses	866,988	1,275,719	811,140	518,040	1,329,180	4.2%	1,294,576	-2.6%
Capital Outlay	71,624	10,000	32,912	7,216	40,128	301.3%	352,250	777.8%
TOTAL EXPENDITURES	<u>\$ 6,725,917</u>	<u>\$ 7,845,714</u>	<u>\$ 5,546,170</u>	<u>\$ 2,151,043</u>	<u>\$ 7,697,213</u>	-1.9%	<u>\$ 8,508,549</u>	10.5%

BUDGET HIGHLIGHTS:

The 2024 budget increased 8.4% above the 2023 Adopted Budget and increased 10.5% above the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year and an increase in capital outlay.

Capital outlay includes the replacement of computer equipment for various Council District and vehicles.

PERFORMANCE INDICATORS

	2022 Actuals	2023 Estimated	2024 Estimated
Ordinances Adopted	206	200	203
Resolutions Proposed	2,311	2,314	2,312
Council Meetings Held	20	18	19

JEFFERSON PARISH, LOUISIANA

PARISH COUNCIL

BUDGET # : 10010-0010

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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	0	0
Assistant Parish Clerk	1	1	1
Clerk Council	10	11	11
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.

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/ 2023 Adopted	Adopted	2024 Adopted/ 2023 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 138,153	\$ 162,520	\$ 100,473	\$ 66,374	\$ 166,847	2.7%	\$ 169,686	1.7%
Operating Expenses	103,294	113,603	90,951	30,227	121,178	6.7%	117,625	-2.9%
Capital Outlay	-	-	-	-			1,498	
TOTAL EXPENDITURES	\$ 241,447	\$ 276,123	\$ 191,424	\$ 96,601	\$ 288,025	4.3%	\$ 288,809	0.3%

BUDGET HIGHLIGHTS:

The 2024 budget increased 4.6% above the 2023 Adopted Budget and increased 0.3% above the 2023 Amended Budget. The increase as compared to the Adopted is due to a 5% cost of living adjustment authorized during the year.

Capital outlay includes the replacement of computer equipment.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
House and Senate Bills:			
Introduced	1,631	895	1300-1600
Routed by Legislative Delegation	829	699	800-1000

JEFFERSON PARISH, LOUISIANA

LEGISLATIVE DELEGATION

BUDGET # : 10010-0011

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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
ETHICS & COMPLIANCE

BUDGET # 10010-0018
(LEGISLATIVE FUNCTION)

MISSION/FUNCTION(S):

The 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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/ 2023 Adopted	Adopted	2024 Adopted/ 2023 Amended
		Budget	Actual	for 2023	Budget		Budget	
Positions	1	1	1		1		1	
Personnel Services	\$ 62,374	\$ 117,536	\$ 89,860	\$ 27,676	\$ 117,536	0.0%	\$ 128,363	9.2%
Operating Expenses	10,438	8,349	6,002	\$ 2,347	\$ 8,349	0.0%	8,332	-0.2%
Capital Outlay	1,419	-	-	\$ -	\$ -		-	
TOTAL EXPENDITURES	<u>\$ 74,232</u>	<u>\$ 125,885</u>	<u>95,862</u>	<u>\$ 30,023</u>	<u>\$ 125,885</u>	0.0%	<u>\$ 136,695</u>	8.6%

BUDGET HIGHLIGHTS:

The 2024 budget increased 8.6% above the 2023 Adopted budget and the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
% of Ethics Training Compliance	98%	100%	100%
No. of Cases: Advise/Counsel Provided per year	40	120	120

JEFFERSON PARISH, LOUISIANA

ETHICS AND COMPLIANCE

BUDGET # : 10010-0018

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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:

Positions	2022	2023	2023	Estimated	2023	% Chg		2024	% Chg	
	Actual	Adopted	YTD	Remaining	Amended	2023	Amended/	Adopted	2024	Adopted/
	Budget	Budget	Actual	for 2023	Budget	2023 Adopted	Budget	Budget	2023	Amended
Positions	N/A	N/A	N/A		N/A			N/A		
Operating Expenses	\$ -	\$ 200,000	\$ -	\$ 200,105	\$ 200,105	0.1%		\$ 200,000		-0.1%
TOTAL EXPENDITURES	\$ -	\$ 200,000	\$ -	\$ 200,105	\$ 200,105	0.1%		\$ 200,000		-0.1%

BUDGET HIGHLIGHTS:

The 2024 budget remained consistent the 2023 Adopted and decreased as compared to the 2023 Amended budget.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Notices sent to delinquent property			
Owners	No auction	200	75
Redemptions prior to Auction	No auction	50	25
Properties Sold	No auction	150	50

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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Adopted/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	201	201	202		201		201	
Personnel Services	\$ 12,010,385	\$ 13,417,737	\$ 9,126,968	\$ 4,290,769	\$ 13,417,737	0.0%	\$ 13,654,292	1.8%
Operating Expenses	1,100,136	1,341,479	858,481	488,283	1,346,764	0.4%	1,373,188	2.0%
Capital Outlay	-	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 13,110,521	\$ 14,759,216	\$ 9,985,449	\$ 4,779,052	\$ 14,764,501	0.0%	\$ 15,027,480	1.8%

BUDGET HIGHLIGHTS:

The 2024 budget increased 1.8% above the 2023 Adopted budget and the 2023 Amended Budget.

There are no significant changes to this budget.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Criminal Cases Received	10,436	14,600	17,520
Cases Accepted	6,771	11,120	13,344
Trials	2,738	3,470	4,164

JEFFERSON PARISH, LOUISIANA

DISTRICT ATTORNEY

BUDGET # : 10010-0020

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
ELECTED:			
District Attorney	1	1	1
APPOINTED:			
Assistant District Attorney	70	71	71
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	15	15
Case Manager	5	4	4
Chief Investigator	1	1	1
Child Advocacy Coordinator	1	1	1
Executive Assistant to Dist. Attorney	1	1	1
Facilities Manager	1	2	2
Investigator	34	34	34
Juvenile Diversion Counselor	6	5	5
Pre Trial Division - Counselor	3	2	2
Program Supervisor	3	6	6
Public Information Officer	1	1	1
Purchasing Technician	1	1	1
Operations Manager	1	1	1
Secretary	24	24	24
Substance Abuse Counselor	3	2	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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	47	47	47		47		47	
Personnel Services	\$ 4,459,632	\$ 4,829,714	\$ 3,601,669	\$ 1,228,045	\$ 4,829,714	0.0%	\$ 5,250,350	8.7%
Operating Expenses	596,162	715,008	562,160	167,397	729,557	2.0%	718,935	-1.5%
Capital Outlay	6,983	22,892	-	23,905	23,905	4.4%	15,524	-35.1%
TOTAL EXPENDITURES	<u>\$ 5,062,777</u>	<u>\$ 5,567,614</u>	<u>\$ 4,163,829</u>	<u>\$ 1,419,347</u>	<u>\$ 5,583,176</u>	0.3%	<u>\$ 5,984,809</u>	7.2%

BUDGET HIGHLIGHTS:

The 2024 budget increased 7.5% above the 2023 Adopted Budget and increased 7.2% above the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year.

Capital outlay includes the replacement of 12 laptops.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Cases filed:			
Litigation	269	306	295
Property Expropriations	2	2	2

JEFFERSON PARISH, LOUISIANA

LAW DEPARTMENT

BUDGET # : 10010-0021

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Parish Attorney	1	1	1
Assistant Parish Attorneys	4	6	6
Deputy Parish Attorney	2	2	2
Executive Assistant to Parish Attorney	1	1	1
Administrative Law Clerk	1	0	0
Legal Secretary	6	7	7
Paralegal	13	13	13
Senior Parish Attorneys	17	15	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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	63	63	63		63		63	
Personnel Services	\$ 5,599,053	\$ 5,934,679	\$ 4,457,444	\$ 1,477,235	\$ 5,934,679	0.0%	\$ 6,343,816	6.9%
Operating Expenses	1,212,104	2,090,629	1,182,836	954,272	2,137,108	2.2%	2,026,365	-5.2%
Capital Outlay	124,496	256,450	55,090	196,562	251,652	-1.9%	183,000	-27.3%
TOTAL EXPENDITURES	<u>\$ 6,935,654</u>	<u>\$ 8,281,758</u>	<u>\$ 5,695,370</u>	<u>\$ 2,628,069</u>	<u>\$ 8,323,439</u>	0.5%	<u>8,553,181</u>	2.8%

BUDGET HIGHLIGHTS:

The 2024 budget increased 3.3% above the 2023 Adopted Budget and increased 2.8% above the 2023 Amended Budget. The increase is due to a 5% cost living adjustment authorized during the year.

Capital outlay includes the replacement of 30 computers and digital recording equipment for court rooms and replacement chairs.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Criminal cases filed	4,306	4,200	4,300
Civil cases filed	12,319	14,600	12,000
Jury Trials/Days	120/240	120/250	120/250

JEFFERSON PARISH, LOUISIANA

DISTRICT COURTS

BUDGET #: 10010-0022

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
UNCLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	3	2	2
Asst. Judicial Administrator II	1	1	1
Chief Judicial Administrator	1	1	1
Chief Court Reporter	0	1	1
Computer System Specialist	1	1	1
Computer System Supervisor	1	1	1
Court Reporters	20	20	20
Deputy Judicial Administrator	1	1	1
Judge's Administrative Asst	16	16	16
Law Clerk	18	18	18
MIS Administrator	1	1	1
TOTAL FULL TIME	<u>63</u>	<u>63</u>	<u>63</u>
TOTAL POSITIONS	<u>63</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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	36	36	36		36		36	
Personnel Services	\$ 2,688,126	\$ 3,156,204	\$ 2,219,724	\$ 936,480	\$ 3,156,204	0.0%	\$ 3,316,496	5.1%
Operating Expenses	353,143	308,896	196,526	119,280	315,806	2.2%	306,133	-3.1%
Capital Outlay	13,606	8,000	5,233	8,503	13,736	71.7%	8,000	-41.8%
TOTAL EXPENDITURES	\$ 3,054,874	\$ 3,473,100	\$ 2,421,483	\$ 1,064,263	\$ 3,485,746	0.4%	\$ 3,630,629	4.2%

BUDGET HIGHLIGHTS:

The 2024 budget increased 4.5% above the 2023 Adopted Budget and increased 4.2% above the 2023 Amended Budget. The increase is due to 5% cost of living adjustment authorized during the year.

Capital outlay includes the replacement court room printers and furniture for courtroom renovations.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Tickets Entered	28,741	32,126	33,404
Fines Collected	\$ 2,824,366	\$ 2,676,206	\$ 2,852,238
Defendants processed	3,600	3,744	3,898

JEFFERSON PARISH, LOUISIANA

FIRST PARISH COURT

BUDGET # : 10010-0023

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
ELECTED:			
Judges	2	2	2
UNCLASSIFIED SERVICE:			
FULL TIME:			
Administrative Specialist	1	0	0
Asst. Judicial Administrator	2	2	2
Bailiff	5	5	5
Bailiff Training Coordinator	1	1	1
Chief Judicial Admin-Parish Courts	1	1	1
Chief Judicial Clerk	1	1	1
Court Reporter	2	2	2
Custodial Worker	1	1	1
Judge's Administrator Asst	4	4	4
Judicial Clerk	14	15	15
MIS Administrator	1	1	1
Traffic Hearing Officer	1	1	1
TOTAL FULL TIME	36	36	36
TOTAL POSITIONS	<u>36</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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/ 2023 Adopted	Adopted	2024 Adopted/ 2023 Amended
Positions	33	33	32		32		32	
Personnel Services	\$ 2,452,616	\$ 2,752,793	\$ 1,932,690	\$ 820,103	\$ 2,752,793	0.0%	\$ 2,709,509	-1.6%
Operating Expenses	554,543	620,182	410,259	226,884	637,143	2.7%	662,025	3.9%
Capital Outlay	3,807	15,000	3,357	1,043	4,400	-70.7%	20,000	354.5%
Other Financing Uses	-	-	-	2,895	2,895		-	-100.0%
TOTAL EXPENDITURES	\$ 3,010,966	\$ 3,387,975	\$ 2,346,306	\$ 1,050,925	\$ 3,397,231	0.3%	\$ 3,391,534	-0.2%

BUDGET HIGHLIGHTS:

The 2024 budget increased 0.1% above the 2023 Adopted budget and decreased 0.2% below the 2023 Amended Budget. The decrease is due to the elimination of one position which partially off-set by a 5% cost of living adjustment authorized during the year.

Capital outlay includes an upgrade of servers equipment which is necessary to support the operating systems for Second Parish Court.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Tickets filed	13,497	20,000	20,000
Fines collected	\$ 2,125,301	\$ 2,851,726	\$ 2,851,726
Civil cases filed	4,611	3,366	3366

JEFFERSON PARISH, LOUISIANA

SECOND PARISH COURT

BUDGET # : 10010-0024

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
ELECTED:			
Judges	2	2	2
UNCLASSIFIED SERVICE:			
FULL TIME:			
Asst. Judicial Admin.	1	2	2
Chief Judicial Administrator	1	1	1
Chief Judicial Clerk	3	3	3
Community Service Coordinator	1	0	0
Court Attorney	1	1	1
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	14	14
Traffic Hearing Officer	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	33	32	32
TOTAL POSITIONS	<u>33</u>	<u>32</u>	<u>32</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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	44	44	44		44		44	
Personnel Services	\$ 3,631,589	\$ 3,914,381	\$ 2,848,414	\$ 1,065,967	\$ 3,914,381	0.0%	\$ 4,165,347	6.4%
Operating Expenses	461,106	478,274	393,438	169,836	563,274	17.8%	569,429	1.1%
TOTAL EXPENDITURES	<u>\$ 4,092,694</u>	<u>\$ 4,392,655</u>	<u>\$ 3,241,852</u>	<u>\$ 1,235,803</u>	<u>\$ 4,477,655</u>	1.9%	<u>\$ 4,734,776</u>	5.7%

BUDGET HIGHLIGHTS:

The 2024 budget increased 7.8% above the 2023 Adopted Budget and increased 5.7% above the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year and accrued leave for the anticipated retirements.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Cases Filed:	3,685	3,960	4,235
Charges Filed:	2,494	3,270	4,350
Children listed in filed petitions:	2,765	3,050	3,355

JEFFERSON PARISH, LOUISIANA

JUVENILE COURT

BUDGET # : 10010-0025

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
UNCLASSIFIED SERVICE:			
FULL TIME:			
Accounting Clerk	3	3	3
Accounting Director	1	1	1
Administrative Assistant	4	3	3
Case Manager	6	5	5
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	0	1	1
FINS Director	1	1	1
FINS Intake Officer	1	2	2
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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	8	8	8		8		8	
Personnel Services	\$ 252,235	\$ 252,140	\$ 167,478	\$ 84,662	\$ 252,140	0.0%	\$ 255,840	1.5%
Operating Expenses	46,991	57,110	39,510	17,600	57,110	0.0%	37,869	-33.7%
TOTAL EXPENDITURES	<u>\$ 299,226</u>	<u>\$ 309,250</u>	<u>\$ 206,988</u>	<u>\$ 102,262</u>	<u>\$ 309,250</u>	0.0%	<u>\$ 293,709</u>	-5.0%

BUDGET HIGHLIGHTS:

The 2024 budget decreased 5.0% below the 2023 Adopted Budget and 2023 Amended budget. The decrease is due to a reduction in prorated costs to this department.

JEFFERSON PARISH, LOUISIANA

JUSTICE OF THE PEACE

BUDGET # : 10010-0027

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	8	8	8		8		8	
Personnel Services	\$ 224,291	\$ 242,748	\$ 209,972	\$ 32,776	\$ 242,748	0.0%	\$ 250,612	3.2%
Operating Expenses	17,279	22,962	12,539	10,423	22,962	0.0%	10,401	-54.7%
TOTAL EXPENDITURES	<u>\$ 241,570</u>	<u>\$ 265,710</u>	<u>\$ 222,511</u>	<u>\$ 43,199</u>	<u>\$ 265,710</u>	0.0%	<u>\$ 261,013</u>	-1.8%

BUDGET HIGHLIGHTS:

The 2024 budget decreased 1.8% below the 2023 Adopted Budget and 2023 Amended budget. The decrease is due to a reduction in prorated costs for internal service functions.

JEFFERSON PARISH, LOUISIANA

CONSTABLES

BUDGET # : 10010-0028

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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.

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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 2,458,348	\$ 2,600,300	\$ 1,952,270	\$ 739,328	\$ 2,691,598	3.5%	\$ 3,002,860	11.6%
TOTAL EXPENDITURES	\$ 2,458,348	\$ 2,600,300	\$ 1,952,270	\$ 739,328	\$ 2,691,598	3.5%	\$ 3,002,860	11.6%

BUDGET HIGHLIGHTS:

The 2024 budget increased 15.5% above the 2023 Adopted Budget and 11.6% above the 2023 Amended budget. The increase is primarily due to an increase in costs associated with the operations of the Judicial System such as interpreting services, juror and witness fees and psychological evaluation services.

The 2024 Budget includes:

	2023	2023	2024
	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>
Jurors & Witnesses	\$ 460,000	\$ 460,150	\$ 550,000
Interpreting Services	\$ 430,000	\$ 444,643	\$ 562,000
Professional Services	\$ 250,000	\$ 250,000	\$ 415,000
Court Appeals	\$ 115,000	\$ 116,440	\$ 100,000
Miscellaneous Judicial Costs	\$ 85,000	\$ 85,000	\$ 85,000
Clerk of Court Administration	\$ 700,000	\$ 775,065	\$ 700,000
Clerk and Sheriff Attendance	\$ 385,000	\$ 385,000	\$ 410,000

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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 269,660	\$ 290,114	\$ 204,037	\$ 86,077	\$ 290,114	0.0%	\$ 299,851	3.4%
Operating Expenses	5,172	6,439	4,703	1,736	6,439	0.0%	5,765	-10.5%
TOTAL EXPENDITURES	<u>\$ 274,832</u>	<u>\$ 296,553</u>	<u>\$ 208,740</u>	<u>\$ 87,813</u>	<u>\$ 296,553</u>	0.0%	<u>\$ 305,616</u>	3.1%

BUDGET HIGHLIGHTS:

The 2024 budget increased 3.1% above the 2023 Adopted Budget and 2023 Amended budget. The increase is primarily due to a 5% cost of living adjustment authorized during the year which was partially off-set by a decrease in prorated costs for internal service functions.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Bail set	3297	2143	2500
Prisoners released	255	195	300

JEFFERSON PARISH, LOUISIANA

PRE TRIAL RELEASE OF PRISONERS

BUDGET # : 10010-0030

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	24	24	24		24		24	
Personnel Services	\$ 3,092,981	\$ 3,379,855	\$ 2,360,448	\$ 1,019,407	\$ 3,379,855	0.0%	\$ 3,511,958	3.9%
Operating Expenses	208,136	316,533	224,779	109,737	334,516	5.7%	361,523	8.1%
Capital Outlay	869	12,835	2,388	1,529	3,917	-69.5%	94,000	2299.8%
TOTAL EXPENDITURES	\$ 3,301,985	\$ 3,709,223	\$ 2,587,615	\$ 1,130,673	\$ 3,718,288	0.2%	\$ 3,967,481	6.7%

BUDGET HIGHLIGHTS:

The 2024 budget increased 7.0% above the 2023 Adopted Budget and increased 6.7% above the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year and an increase in capital outlay.

Capital outlay includes the replacement of computer equipment and a vehicle.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Press Releases	245	250	250
Billboards/Shows on JPTV	175	175	175
Social Media:			
Overall Social Media Impressions	9,700,000	10,000,000	10,000,000
Facebook, number of followers	40,000	45,000	50,000
Instagram, number of followers	10,200	15,000	17,000
Twitter, number of followers	7,000	7,500	8,000
YouTube, number of followers	600	700	750
Threads, number of followers	N/A	350	500
TikTok, number of followers	N/A	20	50

JEFFERSON PARISH, LOUISIANA

PARISH PRESIDENT

BUDGET # : 10010-0040

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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
Executive Asst. to the Parish President	0	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	3	3
Information Specialist	3	3	3
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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 11,982	\$ 152,000	\$ 2,202	\$ 119,798	\$ 122,000	-19.7%	\$ 152,000	24.6%
TOTAL EXPENDITURES	\$ 11,982	\$ 152,000	\$ 2,202	\$ 119,798	\$ 122,000	-19.7%	\$ 152,000	24.6%

BUDGET HIGHLIGHTS:

The 2024 budget remain consistent with the 2023 Adopted budget and increased 24.6% as compared to the 2023 Amended budget.

There are no significant changes to this department.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Elections Held	4	2	4
Parish items on ballot	2	5	2
Cost of elections	\$ 11,982	\$ 45,000	\$ 150,000

JEFFERSON PARISH, LOUISIANA
REGISTRAR OF VOTERS

BUDGET #: 10010-0051
(ELECTIONS FUNCTION)

MISSION/FUNCTION(S):

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

The Registrar of Voters has three full-service offices in Jefferson Parish. The Parish provides offices on both sides of the river and funding for supplies needed to operate these offices. Jefferson Parish supplements the operations of this office as allowed 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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted Budget	YTD Actual	Remaining for 2023	Amended Budget	2023 Amended/ 2023 Adopted	Adopted Budget	2024 Adopted/ 2023 Amended
Positions	17	17	17		17		17	
Personnel Services	\$ 563,446	\$ 594,742	\$ 436,819	\$ 157,923	\$ 594,742	0.0%	\$ 594,972	0.0%
Operating Expenses	122,311	151,841	117,329	90,324	207,653	36.8%	168,729	-18.7%
Capital Outlay	2,127	49,000	41,327	20,353	61,680	25.9%	22,200	-64.0%
TOTAL EXPENDITURES	\$ 687,885	\$ 795,583	\$ 595,475	\$ 268,600	\$ 864,075	8.6%	\$ 785,901	-9.0%

BUDGET HIGHLIGHTS:

The 2024 budget decreased 1.2% below the 2023 Adopted Budget and decreased 9% below the 2023 Amended Budget. The decrease is primarily due to a decrease in postage from the new voter identification cards in the conduct of canvass as per Louisiana Revised Statute 18:192.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Elections Held	4	2	4
Registered Voters	275,435	269,301	274,910
Operational Expense (Per Voter Per Year)	\$ 2.50	\$ 2.95	\$ 2.72

JEFFERSON PARISH, LOUISIANA

REGISTRAR OF VOTERS

BUDGET # : 10010-0051

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	5	5	5		5		5	
Personnel Services	\$ 637,802	\$ 683,241	\$ 467,246	\$ 215,995	\$ 683,241	0.0%	\$ 665,787	-2.6%
Operating Expenses	415,738	529,712	364,872	219,840	584,712	10.4%	600,482	2.7%
Capital Outlay	2,261	-	-	-	-		12,000	
TOTAL EXPENDITURES	\$ 1,055,802	\$ 1,212,953	\$ 832,118	\$ 435,835	\$ 1,267,953	4.5%	\$ 1,278,269	0.8%

BUDGET HIGHLIGHTS:

The 2024 budget increased 5.4% above the 2023 Adopted budget and increased 0.8% above the 2023 Amended Budget.

Capital outlay includes the replacement of 6 laptops because they will no longer be covered by warranty.

PERFORMANCE INDICATORS

	2022	2023	2024
	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:

	2022 Amended Budget	2023 Amended Budget	2024 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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted Budget	YTD Actual	Remaining for 2023	Amended Budget	2023 Adopted/ 2023 Adopted	Adopted Budget	2024 Adopted/ 2023 Amended
Positions	22	21	21		21		22	
Personnel Services	\$ 1,535,186	\$ 1,643,049	\$ 995,996	\$ 372,053	\$ 1,368,049	-16.7%	\$ 1,749,172	27.9%
Operating Expenses	336,747	459,372	481,161	253,314	734,475	59.9%	592,671	-19.3%
Capital Outlay	2,132	-	-	-	-		32,000	
TOTAL EXPENDITURES	\$ 1,874,065	\$ 2,102,421	\$ 1,477,157	\$ 625,367	\$ 2,102,524	0.0%	\$ 2,373,843	12.9%

BUDGET HIGHLIGHTS:

The 2024 budget increased 12.9% above the 2023 Adopted Budget and the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year and an increase in capital outlay.

Capital outlay includes the replacement of 16 laptops.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Account Payable			
Number Invoices Processed	86,504	91,000	96,000
Amount of Invoices Processed	\$ 696,870,266	\$ 731,714,000	\$ 768,300,000
Number of Payments Issued	34,466	36,000	38,000
Payroll			
Number of Payroll Payments Issued	84,295	89,000	93,000
Amount of Payroll Payments Issued	\$ 125,106,322	\$ 131,362,000	\$ 137,930,000
Number of Employees on Payroll	3,750	3,800	3,850
General Accounting			
Number of Journal Entries Posted	14,386	15,000	16,000
Number of Budget Entries Posted	553	1,000	1,000
Number of Assets Tagged	929	1,000	1,000
Purchase Orders Approved	21,923	23,000	24,000

JEFFERSON PARISH, LOUISIANA

ACCOUNTING AND PAYROLL

BUDGET # : 10010-0061

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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	9
Accounting Oper Manager	1	0	0
Administrative Assistant	1	2	2
Assistant Accounting Director	1	1	1
Executive Assistant	1	1	1
Payroll Clerk-Central Payroll Office	3	3	3
Payroll Officer	1	1	1
Payroll Officer Assistant	1	1	1
Typist Clerk	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL FULL TIME	22	21	22
TOTAL POSITIONS	<u>22</u>	<u>21</u>	<u>22</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.
- ☐ Continue efforts to work with EIS and the Finance Cluster to work towards upgrading the Financial Management System.

DEPARTMENTAL SUMMARY:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/ 2023 Adopted	Adopted	2024 Adopted/ 2023 Amended
Positions	4	4	4		4		4	
Personnel Services	\$ 443,396	\$ 497,724	\$ 352,416	\$ 145,758	\$ 498,174	0.1%	\$ 564,261	13.3%
Operating Expenses	50,314	61,551	46,873	14,248	61,121	-0.7%	63,882	4.5%
TOTAL EXPENDITURES	<u>\$ 493,710</u>	<u>\$ 559,275</u>	<u>\$ 399,289</u>	<u>\$ 160,006</u>	<u>\$ 559,295</u>	0.0%	<u>\$ 628,143</u>	12.3%

BUDGET HIGHLIGHTS:

The 2024 budget increased 12.3% above the 2023 Adopted Budget and the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year and accrued leave for the anticipated retirement of two employees in the Budget department.

Operating expenditure reflect a 3.8% increase above the 2023 Adopted Budget and 4.5% above the 2023 Amended Budget. The increase is due to prorated costs for internal service function, primarily Electronic Information Systems (EIS) and an anticipated increase in contract services for the development of the annual cost allocation plans.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Consecutive year's receiving GFOA's Budget Award	29	30	31
Budget Books Printed	78	78	76
Budget Amendments Legislation Prepared	42	38	40

JEFFERSON PARISH, LOUISIANA

BUDGET DIRECTOR

BUDGET # : 10010-0062

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/ 2023 Adopted	Adopted	2024 Adopted/ 2023 Amended
		Budget	Actual	for 2023	Budget		Budget	
Positions	1	1	1		1		1	
Personnel Services	\$ 163,423	\$ 172,007	\$ 131,967	\$ 40,040	\$ 172,007	0.0%	\$ 188,209	9.4%
Operating Expenses	9,123	11,288	6,709	4,588	11,297	0.1%	12,898	14.2%
Capital Outlay	1,360	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 173,906	\$ 183,295	\$ 138,676	\$ 44,628	\$ 183,304	0.0%	\$ 201,107	9.7%

BUDGET HIGHLIGHTS:

The 2024 budget increased 9.7% above the 2023 Adopted Budget and the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year, prorated costs for internal service function and anticipated travel and training costs.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Required Annual Reports	2	2	2
Engagements Completed	5	4	4
Follow Up Audits Completed	1	2	2
Prior Year Engagements Carried Over	1	1	1
Recommendations Accepted	96%	90%	90%
Training Hours per Year	40.5	40	40

JEFFERSON PARISH, LOUISIANA

INTERNAL AUDIT

BUDGET # : 10010-0063

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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 function is to procure quality products and RFP and SOQ professional services 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. In addition, the Purchasing Director serves as the Chair and Recording Secretary of the General Advisory Board (GAB), whose mission is to review each RFP, SOQ, advertised bids and sole source procurement for the purpose of ensuring value-based procurement actions, i.e. reasonableness, practicability and efficacy in a effort to support the needs of Parish operations and our residents.

Functions include:

- ☐ Process requisitions
- ☐ Advertise and coordinate bids, RFPs and SOQs, including streamlining the RFP and SOQ process
- ☐ Evaluate bids including departmental recommendations
- ☐ Issue purchase orders and processes contract for RFPs, SOQs and Bids

Goals include:

- ☐ Provide efficient and expeditious services to Parish vendors, citizens and Parish departments.
- ☐ Increase professional training opportunities offered by state, federal, and national agencies for Purchasing Department staff to enhance their procurement knowledge.
- ☐ Participate in the implementation of the new Jefferson Parish ERP once contract negotiation is finalized.

DEPARTMENTAL SUMMARY:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adpoted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	15	15	15		15		15	
Personnel Services	\$ 1,000,749	\$ 1,161,335	\$ 775,813	\$ 378,898	\$ 1,154,711	-0.6%	\$ 1,246,228	7.9%
Operating Expenses	126,554	146,008	120,441	36,861	157,302	7.7%	166,435	5.8%
Capital Outlay	-	1,000	-	1,000	1,000	0.0%	14,000	1300.0%
TOTAL EXPENDITURES	\$ 1,127,303	\$ 1,308,343	\$ 896,254	\$ 416,759	\$ 1,313,013	0.4%	\$ 1,426,663	8.7%

BUDGET HIGHLIGHTS:

The 2024 budget increased 9.0% above the 2023 Adopted Budget and increased 8.7% above the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year and capital outlay.

Capital outlay includes the replacement of 7 laptops.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Bids Processed	3,897	4,000	4,000
Purchase Orders Generated	32,365	32,400	32,400
RFP's Processed	14	22	30
GAB Items Reviewed	383	455	500
SOQ's Processed	54	40	40
Goods and Services Procured	\$ 403,834,793	\$ 403,834,793	\$ 403,834,793

JEFFERSON PARISH, LOUISIANA

PURCHASING

BUDGET # : 10010-0064

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	0	1	1
Assistant Director	1	1	1
Buyer	11	0	0
Purchasing Coordinator	1	1	1
Purchasing Specialist	0	11	11
Typist Clerk	1	0	0
TOTAL FULL TIME	15	15	15
TOTAL POSITIONS	<u>15</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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adpoted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	54	53	54		54		54	
Personnel Services	\$ 2,854,110	\$ 3,598,813	\$ 2,346,362	\$ 1,269,945	\$ 3,616,307	0.5%	\$ 3,799,409	5.1%
Operating Expenses	4,442,500	5,454,565	3,301,839	2,249,469	5,551,308	1.8%	7,797,410	40.5%
Capital Outlay	45,202	109,642	58,473	95,630	154,103	40.6%	277,074	79.8%
TOTAL EXPENDITURES	<u>\$ 7,341,813</u>	<u>\$ 9,163,020</u>	<u>\$ 5,706,674</u>	<u>\$ 3,615,044</u>	<u>\$ 9,321,718</u>	1.7%	<u>\$ 11,873,893</u>	27.4%

BUDGET HIGHLIGHTS:

The 2024 budget increased 29.6% above the 2023 Adopted Budget and increased 27.4% above the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year.

Operating expenditure reflect a 43.0% increase above the 2023 Adopted Budget and 39.9% above the 2023 Amended Budget. The increase is due to prorated costs for internal service function, the replacement of two chillers at First Parish Court, the replacement of 9 HVAC systems at the Human Services Authority Building and the modernization of elevators a various buildings throughout the Parish.

Capital outlay includes the replacement of computer and network equipment, two x-ray inspection systems, two portable A/C units, four walk-thru metal detectors, a carpet extractor, a transit van and a power assisted lift.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Completed Work Orders	211	230	253
Upgrade HVAC Systems	-	18	9
Upgrade Elevators	-	-	5
Annual Safety & Preventative Proactive/Reactive Building Inspections	26	46	38
Annual Testing-HVAC, Buildings, Plumbing, & Life Safety Systems	447	514	520

JEFFERSON PARISH, LOUISIANA

GENERAL SERVICES

BUDGET # : 10010-0065

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Air Cond/Heating Mechanic	1	0	0
Administrative Assistant	3	3	3
Assistant Director Gen Serv	1	1	1
Building Maintenance Supervisor	1	3	3
Clerk	1	1	1
Custodian	1	1	1
Electrician	1	1	1
Electrician Supervisor	1	1	1
Electrician Trainee	0	1	1
Executive Assistant	1	1	1
Executive Superintendent	1	1	1
Facilities Maintenance Manager	2	2	2
Foreman	1	0	0
Laborer	10	11	11
Maintenance Repairman	3	3	3
Mechanical Systems Operator	0	8	8
Plumber	1	1	1
Property Manager	3	3	3
Property Manager Asst.	3	3	3
Secretary	1	1	1
Shop Carpenter	3	2	2
Stationary Engineer	9	0	0
Tradeshelper	4	3	3
Typist Clerk	1	1	1
TOTAL FULL TIME	54	53	53
PART TIME:			
Building Maintenance Supervisor	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL PART TIME	0	1	1
TOTAL POSITIONS	<u>54</u>	<u>54</u>	<u>54</u>

JEFFERSON PARISH, LOUISIANA
PERSONNEL

BUDGET #: 10010-0066
(FINANCIAL ADMINISTRATION FUNCTION)

MISSION/FUNCTION(S):

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

Goals include:

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

DEPARTMENTAL SUMMARY:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted Budget	YTD Actual	Remaining for 2023	Amended Budget	2023 Adopted/ 2023 Amended	Adopted Budget	2024 Adopted/ 2023 Amended
Positions	21	21	21		21		21	
Personnel Services	\$ 1,725,377	\$ 1,905,266	\$ 1,301,004	\$ 604,262	\$ 1,905,266	0.0%	\$ 1,861,826	-2.3%
Operating Expenses	144,272	190,237	130,248	58,750	188,998	-0.7%	197,277	4.4%
Capital Outlay	7,371	-	1,150	1,200	2,350		44,000	1772.3%
TOTAL EXPENDITURES	\$ 1,877,020	\$ 2,095,503	\$ 1,432,402	\$ 664,212	\$ 2,096,614	0.1%	\$ 2,103,103	0.3%

BUDGET HIGHLIGHTS:

The 2024 budget increased 0.4% above the 2023 Adopted Budget and increased 0.3% above the 2023 Amended Budget. There are no significant changes to this budget.

Capital outlay includes the replacement of 22 laptops.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Applications received	4,369	8,000	8,000
Appointments processed	814	800	850
Persons examined	916	900	950

JEFFERSON PARISH, LOUISIANA

PERSONNEL

BUDGET # : 10010-0066

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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
Secretary	0	1	1
Typist Clerk	<u>2</u>	<u>1</u>	<u>1</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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted Budget	YTD Actual	Remaining for 2023	Amended Budget	2023 Adopted/ 2023 Amended	Adopted Budget	2023 Adopted/ 2024 Adopted
Positions	19	19	19		19		19	
Personnel Services	\$ 1,412,106	\$ 1,574,285	\$ 1,055,086	\$ 519,475	\$ 1,574,561	0.0%	\$ 1,600,218	1.6%
Operating Expenses	194,495	233,465	149,155	86,213	235,368	0.8%	262,193	11.4%
Capital Outlay	11,254	1,119	1,256	1,212	2,468	120.6%	4,400	78.3%
TOTAL EXPENDITURES	\$ 1,617,854	\$ 1,808,869	\$ 1,205,497	\$ 606,900	\$ 1,812,397	0.2%	\$ 1,866,811	3.0%

BUDGET HIGHLIGHTS:

The 2024 budget increased 3.2% above the 2023 Adopted Budget and increased 3.0% above the 2023 Amended Budget. The increase is primarily due an anticipated increase in professional services for consulting services for employee and retiree benefits.

Capital outlay includes the replacement computer equipment.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Employee Relations	230	140	160
Training	116	66	120
Benefits Administration	3,228	3,066	3,100
Substance Use Program	1,730	1,600	1,650
Safety Program	51	70	80

JEFFERSON PARISH, LOUISIANA

HUMAN RESOURCE MANAGEMENT

BUDGET # : 10010-0067

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
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>2</u>	<u>2</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 E-recording and updating zoning regulations.
- ☐ Complete or substantially complete five studies, including an update to signage regulations and the industrial zoning districts.

DEPARTMENTAL SUMMARY:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/ 2023 Adopted	Adopted	2024 Adopted/ 2023 Amended
Positions	24	25	25		25		25	
Personnel Services	\$ 1,622,591	\$ 1,921,972	\$ 1,276,045	\$ 645,927	\$ 1,921,972	0.0%	\$ 1,988,891	3.5%
Operating Expenses	281,996	292,900	243,761	238,090	481,851	64.5%	359,009	-25.5%
Capital Outlay	17,703	4,950	2,406	2,890	5,296	7.0%	21,500	306.0%
TOTAL EXPENDITURES	<u>\$ 1,922,290</u>	<u>\$ 2,219,822</u>	<u>\$ 1,522,212</u>	<u>\$ 886,907</u>	<u>\$ 2,409,119</u>	8.5%	<u>\$ 2,369,400</u>	-1.6%

BUDGET HIGHLIGHTS:

The 2024 budget increased 6.7% above the 2023 Adopted Budget and increased 1.5% above the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year and capital outlay.

Capital outlay includes the replacement of 10 laptops and to replace chairs that are currently broken or damaged.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Cases processed annually	265	362	398
Studies completed annually	6	8	8
Zoning Determinations	108	110	115
Landscape Inspections	113	115	120
SPU Renewals	39	40	20
Nom-LURTC cases completed	790	678	705
Zoning Clearances	1,142	1,200	1,325
Fees Collected	\$112,665	\$125,286	\$137,814

JEFFERSON PARISH, LOUISIANA

PLANNING

BUDGET # : 10010-0068

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	0	1	1
Assistant Planning Director	1	1	1
Executive Assistant	1	1	1
Landscape Architect	1	1	1
Parish Planner	16	17	17
Typist Clerk	<u>4</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	24	25	25
TOTAL POSITIONS	<u>24</u>	<u>25</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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Adopted/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 275,045	\$ 291,217	\$ 127,816	\$ 163,401	\$ 291,217	0.0%	\$ 219,359	-24.7%
Operating Expenses	68,330	73,842	49,191	24,983	74,174	0.4%	19,194	-74.1%
Capital Outlay	-	-	-	-	-		6,000	
TOTAL EXPENDITURES	\$ 343,375	\$ 365,059	\$ 177,007	\$ 188,384	\$ 365,391	0.1%	\$ 244,553	-33.1%

BUDGET HIGHLIGHTS:

The 2024 budget decreased 33.0% below the 2023 Adopted Budget and decreased 33.1% below the 2023 Amended Budget. The decrease is primarily due to the retirement of a long-term employee.

Capital outlay includes the replacement of computer equipment.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Public Meetings	24	24	24
General Meetings	24	24	24

JEFFERSON PARISH, LOUISIANA

PLANNING ADVISORY BOARD

BUDGET # : 10010-0069

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	6	6	6		6		6	
EXPENDITURES								
Personnel Services	\$ 492,697	\$ 524,510	\$ 345,333	\$ 179,177	\$ 524,510	0.0%	\$ 513,565	-2.1%
Operating Expenses	31,667	38,278	27,569	11,387	38,956	1.8%	43,655	12.1%
Capital Outlay	1,160	1,300	-	1,300	1,300	0.0%	4,000	207.7%
TOTAL EXPENDITURES	\$ 525,524	\$ 564,088	\$ 372,902	\$ 191,864	\$ 564,766	0.1%	\$ 561,220	-0.6%

BUDGET HIGHLIGHTS:

The 2024 budget decreased 0.5% below the 2023 Adopted Budget and decreased 0.6% below the 2023 Amended Budget.

Capital outlay includes the replacement of two laptops.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Claims processed	396	394	395
Claims pending	332	334	333

JEFFERSON PARISH, LOUISIANA

RISK MANAGEMENT

BUDGET # : 10010-0070

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Risk Management Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	0	1	1
Assistant Director	1	1	1
Claims Supervisor	1	1	1
Executive Assistant	1	0	0
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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 98,959	\$ 106,762	\$ 99,280	\$ 7,518	\$ 106,798	0.0%	\$ 144,688	35.5%
Operating Expenses	42,250	57,214	30,298	35,869	66,167	15.6%	61,829	-6.6%
Capital Outlay	3,669	31,086	39,754	6,297	46,051	48.1%	41,348	-10.2%
TOTAL EXPENDITURES	\$ 144,878	\$ 195,062	\$ 169,332	\$ 49,684	\$ 219,016	12.3%	\$ 247,865	13.2%

BUDGET HIGHLIGHTS:

The 2024 budget increased 27.1% above the 2023 Adopted Budget and increased 13.2% above the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year and a long-term employee transferring to this department.

Capital outlay includes the replacement of two laptops, and the purchase of a hydraulic paper cutter and an engraver.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Business Card Parish wide	35,390	33,000	33,000
Department Envelopes	110,000	77,000	77,000
Department Letterhead	26,170	22,000	27,500
Printing Services for Council Office	36,500	22,000	22,000

JEFFERSON PARISH, LOUISIANA

CENTRAL PRINTING

BUDGET # : 10010-0079

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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
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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Adopted/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 104,351	\$ 199,305	\$ 74,869	\$ 124,436	\$ 199,305	0.0%	\$ 144,098	-27.7%
Operating Expenses	38,376	88,433	54,548	33,656	88,204	-0.3%	87,574	-0.7%
Capital Outlay	-	-	11,283	-	11,283		9,800	-13.1%
TOTAL EXPENDITURES	<u>\$ 142,727</u>	<u>\$ 287,738</u>	<u>\$ 140,700</u>	<u>\$ 158,092</u>	<u>\$ 298,792</u>	3.8%	<u>\$ 241,472</u>	-19.2%

BUDGET HIGHLIGHTS:

The 2024 budget decreased 16.1% below the 2023 Adopted Budget and decreased 19.2% above the 2023 Amended Budget. The decrease is due to retirement of a long-term employee.

Capital outlay includes the replacement of a storage container and computer equipment.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Number of On-Line Auctions	2	1	2
Net Sales	\$ 506,970	\$ 400,000	\$ 500,000

JEFFERSON PARISH, LOUISIANA

SURPLUS PROPERTY

BUDGET # : 10010-0081

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2023 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Asst. Property Manager	1	0	0
Foreman	0	1	1
Warehouse 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
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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 232,158	\$ 241,443	\$ 177,794	\$ 63,649	\$ 241,443	0.0%	\$ 244,423	1.2%
Operating Expenses	30,996	32,626	18,091	14,711	32,802	0.5%	38,567	17.6%
Capital Outlay	-	1,248	1,190	58	1,248	0.0%	-	-100.0%
TOTAL EXPENDITURES	<u>\$ 263,155</u>	<u>\$ 275,317</u>	<u>\$ 197,075</u>	<u>\$ 78,418</u>	<u>\$ 275,493</u>	0.1%	<u>\$ 282,990</u>	2.7%

BUDGET HIGHLIGHTS:

The 2024 budget increased 2.8% above the 2023 Adopted Budget and increased 2.7% above the 2023 Amended Budget. The increase is primarily due to an increase in prorated cost associated with Internal Services functions.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Appeals Received	149	140	147
Appeals Approved	140	130	132
Appeals Denied	5	5	8
Appeals Withdrawn	4	5	7

JEFFERSON PARISH, LOUISIANA

BOARD OF ZONING ADJUSTMENTS

BUDGET # : 10010-0105

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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

BUILDING PERMITS

BUDGET #: 10010-0110
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The mission of Building Permits 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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	88	89	88		88		88	
Personnel Services	\$ 4,956,202	\$ 6,205,104	\$ 3,518,038	\$ 2,050,266	\$ 5,568,304	-10.3%	\$ 6,243,919	12.1%
Operating Expenses	1,137,925	744,982	677,611	367,962	1,045,573	40.3%	831,326	-20.5%
Capital Outlay	41,037	43,611	17,850	19,261	37,111	-14.9%	72,391	95.1%
TOTAL EXPENDITURES	<u>\$ 6,135,164</u>	<u>\$ 6,993,697</u>	<u>\$ 4,213,499</u>	<u>\$ 2,437,489</u>	<u>\$ 6,650,988</u>	-4.9%	<u>\$ 7,147,636</u>	7.5%

BUDGET HIGHLIGHTS:

The 2024 budget increased 2.2% above the 2023 Adopted Budget and remained consistent with the 2023 Amended Budget.

Capital outlay includes the replacement of computer and network equipment.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
<u>Inspections</u>			
Building	7,721	5,343	8,625
Electrical	5,893	4,357	6,565
Gas	2,608	1,964	3,330
Mechanical	1,750	1,379	2,395
Plumbing	4,687	3,422	6,575

JEFFERSON PARISH, LOUISIANA

DEPT OF BUILDING PERMITS

BUDGET # : 10010-0110-021

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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	11	11
Building Plan Reviewer Supervisor	0	1	1
Computer Network Specialist	1	1	1
Electrical Inspector	6	7	7
Executive Assistant	3	2	2
Executive Operations Manager	1	1	1
GIS Operator	1	1	1
Mechanical Inspector	6	7	7
Payroll Clerk	1	1	1
Permit Technician	4	6	6
Permit Technician Supervisor	0	1	1
Plumbing Inspector	7	7	7
Regulatory Manager	1	1	1
Secretary	1	1	1
Stenographer	1	1	1
Typist Clerk	<u>21</u>	<u>18</u>	<u>18</u>
TOTAL FULL TIME	87	87	87
PART TIME:			
Clerk	1	1	1
TOTAL PART TIME	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL POSITIONS	<u>88</u>	<u>88</u>	<u>88</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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 77,696	\$ 89,689	\$ 68,707	\$ 21,629	\$ 90,336	0.7%	\$ 97,324	7.7%
Capital Outlay	-	1,200	15,417	1,178	16,595	1282.9%	1,500	-91.0%
TOTAL EXPENDITURES	<u>\$ 77,696</u>	<u>\$ 90,889</u>	<u>\$ 84,124</u>	<u>\$ 22,807</u>	<u>\$ 106,931</u>	17.7%	<u>\$ 98,824</u>	-7.6%

BUDGET HIGHLIGHTS:

The 2024 budget increased 8.7% above the 2023 Adopted Budget and decreased 7.6% below the 2023 Amended Budget.

Capital outlay includes the replacement of a laptop.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Cases Adjudicated	1,873	1,762	1,800
Cost Per Adjudicated Case	\$ 41.48	\$ 60.69	\$ 54.90

JEFFERSON PARISH, LOUISIANA
CODE COMPLIANCE & ENFORCEMENT

BUDGET #: 10010-0112
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

To enforce the laws of property maintenance, including eradication of dangerous/blighted buildings, and to enforce the laws of zoning and quality of life in a consistent and equitable manner.

Functions include:

- ☐ To ensure ordinances and resolutions provide the proper legal basis for the mission and function of Code Compliance and Enforcement
- ☐ Perform site inspections and issue violations when warranted
- ☐ Issue certifications for taxis to operate in Jefferson Parish
- ☐ Issue work orders to remediate cited high weeds/grass and remove trash and debris
- ☐ Removing/tagging abandoned vehicles
- ☐ Prepare files, testify in administrative/court proceedings regarding violations and enforce administrative/court orders
- ☐ To maintain and monitor DBA and Weed Control related to contracts with independent outside contractors for demolition of dangerous properties and remediation of junk and debris, high grass and weeds and inoperative or improperly parked vehicles
- ☐ To assure proper notification is in strict compliance with all State and Parish laws
- ☐ To work closely with Building Permits, Planning Department, Fire personnel, Sheriff's office, public health and civic groups to insure that all properties are in compliance in a fair and expeditious manner.

Goals include:

- ☐ Provide certification opportunities for the Compliance Inspectors as Property Maintenance & Housing Inspectors for the purposes of making CCE as responsive as possible when addressing private properties in despairs and/or blighted.
- ☐ Provide a streamlined process for violations in order to have the Parish authorized as quickly as possible to remediate cited properties and/or issues fines and penalties until compliance is obtained.

DEPARTMENTAL SUMMARY:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/ 2023 Adopted	Adopted	2024 Adopted/ 2023 Amended
Positions	47	48	48		48		48	
Personnel Services	\$ 2,428,432	\$ 2,958,277	\$ 2,030,133	\$ 928,144	\$ 2,958,277	0.0%	\$ 3,163,451	6.9%
Operating Expenses	1,304,140	2,084,402	2,050,888	1,680,794	3,731,682	79.0%	2,928,099	-21.5%
Capital Outlay	6,476	107,709	51,484	140,538	192,022	78.3%	181,033	-5.7%
TOTAL EXPENDITURES	<u>\$ 3,739,048</u>	<u>\$ 5,150,388</u>	<u>\$ 4,132,505</u>	<u>\$ 2,749,476</u>	<u>\$ 6,881,981</u>	33.6%	<u>\$ 6,272,583</u>	-8.9%

BUDGET HIGHLIGHTS:

The 2024 budget increased 21.8% above the 2023 Adopted Budget and remains consistent with the 2023 Amended Budget. The increase as compared to the Adopted Budget is due to a 5% cost of living adjustment authorized during the year and increase in the need for demolition and grass cutting services.

Capital outlay includes the replacement of 25 laptops, 2 printers, and the replacement of 3 vehicles due to high mileage and continuous repairs.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
PMZ/QOL Violations issued	3,877	4,686	3,980
Violations Cleared by owner	2,974	3,200	3,000
Repeat Offender Visits	3,008	4,872	4,000
Cut by owner	570	1,740	1,200
Sent to Contractor	1,028	1,075	1,000
Cleaned/Cut by owner	209	221	200
Junk Vehicles tagged	3,010	3,000	3,100
Violations Cleared by owner	2,712	2,720	2,800
DBA Violations Issued	295	590	600
DBA Violations cleared by owner	56	100	100
Demolitions by Contractor	27	45	50
Demolitions by owner	27	5	7
Secured by Contractor	8	15	17
Secured by owner	8	2	2

JEFFERSON PARISH, LOUISIANA

DEPARTMENT OF CODE COMPLIANCE & ENFORCEMENT

BUDGET #: 10010-0112

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
Blight Eradication and Community Liaison	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	2	2	2
Assistant Director - PMZ	0	1	1
Building Inspector	0	1	1
Computer Network Specialist	1	1	1
Data Entry Operator	1	0	0
Executive Assistant	1	1	1
Executive Superintendent	0	0	1
Management Analyst	1	1	1
Property Maintenance Zoning Inspector	25	24	24
Property Maint Zoning Enforcement Mgr.	1	1	0
Typist Clerk	12	13	13
Weed Control Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	47	48	48
TOTAL POSITIONS	<u>47</u>	<u>48</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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/ 2023 Adopted	Adopted	2024 Adopted/ 2023 Amended
Positions	4	4	4		4		4	
Personnel Services	\$ 368,766	\$ 398,464	\$ 293,802	\$ 104,662	\$ 398,464	0.0%	\$ 417,705	4.8%
Operating Expenses	29,636	50,448	34,758	16,317	51,075	1.2%	65,520	28.3%
Capital Outlay	-	-	-	-	-		6,000	
Other Financing Uses	-	47,000	-	47,000	47,000	0.0%	47,000	0.0%
TOTAL EXPENDITURES	\$ 398,401	\$ 495,912	\$ 328,560	\$ 167,979	\$ 496,539	0.1%	\$ 536,225	8.0%

BUDGET HIGHLIGHTS:

The 2024 budget increased 8.1% above the 2023 Adopted Budget and increased 8.0% above the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year, prorated costs associated with Internal Services functions and capital outlay.

Capital outlay includes the replacement of 3 laptops.

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

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Input			
Committee Memberships	4	4	4
Outcome			
Outside funding secured	\$ 24,999	\$ 359,999	\$ 34,999

JEFFERSON PARISH, LOUISIANA

COMMUNITY JUSTICE AGENCY

BUDGET # : 10010-0119

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	6	6	6		6		6	
Personnel Services	\$ 398,758	\$ 488,427	\$ 310,917	\$ 181,670	\$ 492,587	0.9%	\$ 502,091	1.9%
Operating Expenses	8,850,395	9,532,010	7,970,283	1,925,673	9,895,956	3.8%	10,196,032	3.0%
Capital Outlay	3,098	99,700	47,269	35,031	82,300	-17.5%	76,000	-7.7%
TOTAL EXPENDITURES	<u>\$ 9,252,251</u>	<u>\$ 10,120,137</u>	<u>\$ 8,328,469</u>	<u>\$ 2,142,374</u>	<u>\$ 10,470,843</u>	3.5%	<u>\$ 10,774,123</u>	2.9%

BUDGET HIGHLIGHTS:

The 2024 budget increased 6.5% above the 2023 Adopted Budget and increased 2.9% above the 2023 Amended Budget. The increase is primarily due to an increase in prisoner medical care services.

Capital outlay includes a replacement of the jail key security system.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Efficiency			
Average cost per inmate per day	\$24.14	\$27.32	\$28.11
Number of Inmates Input			
Operating Expenditures	\$ 9,252,251	\$ 10,470,843	\$ 10,774,123

JEFFERSON PARISH, LOUISIANA

CORRECTIONAL CENTER - OPERATIONS

BUDGET # : 10010-0120-026

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Mechanical Systems Operator	0	5	5
Plumber	1	1	1
Stationary Engineer	4	0	0
Trades Helper	<u>1</u>	<u>0</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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Adopted/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Personnel Services	\$ 600,423	\$ 856,317	\$ 801,263	\$ 55,054	\$ 856,317	0.0%	\$ 882,006	3.0%
Operating Expenses	211,398	257,880	213,102	45,781	258,883	0.4%	259,013	0.1%
Capital Outlay	12,322	10,660	1,075	9,585	10,660	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 824,143	\$ 1,124,857	\$ 1,015,440	\$ 110,420	\$ 1,125,860	0.1%	\$ 1,141,019	1.3%

BUDGET HIGHLIGHTS:

The 2024 budget increased 1.4% above the 2023 Adopted Budget and increased 1.3% above the 2023 Amended Budget. The increase is primarily due to an increase in the contracted services for the Home Incarceration Program.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Input			
Number of offenders accepted	592	552	552
Completed	513	403	403
Violated	86	86	86
Revenues Collected	\$ 286,763	\$ 292,080	\$ 292,080
Total Operating Costs	\$ 824,141	\$ 1,125,860	\$ 141,019
Outcome			
Cost per HIP enrollee per day	\$ 9.82	\$ 19.04	\$ 17.89
Daily average	120	120	120

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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	8	8	8		8		8	
Personnel Services	\$ 987,080	\$ 1,112,095	\$ 769,859	\$ 342,236	\$ 1,112,095	0.0%	\$ 1,182,347	6.3%
Operating Expenses	243,626	468,781	301,379	366,408	667,787	42.5%	482,158	-27.8%
Capital Outlay	5,604	362,500	8,632	1,146,914	1,155,546	218.8%	445,000	-61.5%
Other Financing Uses	325,000	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 1,561,311	\$ 1,943,376	\$ 1,079,870	\$ 1,855,558	\$ 2,935,428	51.0%	\$ 2,109,505	-28.1%

BUDGET HIGHLIGHTS:

The 2024 budget increased 8.5% above the 2023 Adopted Budget and decreased 28.1% below the 2023 Amended Budget. The increase, as compared to the 2023 Adopted Budget, is primarily due to a 5% cost of living adjustment authorized during the year and decreased as compared to the 2023 Amended Budget as a result of one-time allocation for the West Bank Consolidation Study and for the purchase of two water tanks for emergency response.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Scheduled Training	300	300	300
Classes	300	300	357
Hours	14,000	14,000	24,162
Personnel	4,720	4,720	4,706

JEFFERSON PARISH, LOUISIANA

FIRE SERVICES

BUDGET # : 10010-0130

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Asst.	2	1	1
Assistant Fire Director	1	1	1
Executive Assistant	0	1	1
Fire Training Center Admin	1	1	1
Fire Training Officer	1	1	1
Hazard Mat Risk Asst Coord.	1	1	1
Hazmat Risk Coordinator	1	1	1
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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	12	12	12		12		12	
Personnel Services	\$ 898,087	\$ 1,391,612	\$ 880,026	\$ 511,586	\$ 1,391,612	0.0%	\$ 1,258,224	-9.6%
Operating Expenses	3,512,988	1,958,680	1,126,820	1,021,047	2,147,867	9.7%	2,633,310	22.6%
Capital Outlay	28,718	275,700	94,165	327,634	421,799	53.0%	185,148	-56.1%
TOTAL EXPENDITURES	\$ 4,439,793	\$ 3,625,992	\$ 2,101,011	\$ 1,860,267	\$ 3,961,278	9.2%	\$ 4,076,682	2.9%

BUDGET HIGHLIGHTS:

The 2024 budget increased 12.4% above the 2023 Adopted Budget and increased 2.9% above the 2023 Amended Budget.

Operating expenditure reflect a 34.4% increase above the 2023 Adopted budget and 22.6% above the 2023 Amended budget. The increase is due to prorated costs for internal service function and various building upgrades.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Events/Disaster Coordinated	16	15	17
Drills/Exercises Completed	8	2	4
Training Sessions Conducted	14	16	18

JEFFERSON PARISH, LOUISIANA

EMERGENCY MANAGEMENT

BUDGET # : 10010-0140

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Assistant Director	1	1	1
Emergency Management Coord	7	8	8
EMS Program Compliance Spec	1	1	1
Executive Assistant	1	0	0
TOTAL FULL TIME	12	12	12
TOTAL POSITIONS	<u>12</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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Adopted/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	3	3	3		3		4	
Personnel Services	\$ 245,498	297,101	\$ 240,556	\$ 56,545	\$ 297,101	0.0%	410,047	38.0%
Operating Expenses	213,827	14,635	80,020	246,113	326,133	2128.4%	347,897	6.7%
Capital Outlay	1,066	1,500	-	1,200	1,200	-20.0%	3,500	191.7%
TOTAL EXPENDITURES	\$ 460,391	\$ 313,236	\$ 320,576	\$ 303,858	\$ 624,434	99.3%	\$ 761,444	21.9%

BUDGET HIGHLIGHTS:

The 2024 budget increased 143.1% above the 2023 Adopted Budget and increased 21.9% above the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year and the addition of a new position.

Operating expenditure reflect a substantial increase above the 2023 Adopted Budget and 6.7% above the 2023 Amended Budget. The increase is due to prorated costs for internal service functions, the cost for a network printer and professional services for various consulting services.

Capital outlay includes the purchase of computer equipment.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Grant Applications Submitted (Non-FEMA)	5	5	TBD
Grant Applications Amounts (Non-FEMA)	\$ 408,530,363	\$ 386,680,363	TBD
FEMA PA Applications	\$ 89,716,907	\$ 41,320,765	\$ 31,425,615
FEMA PA Grants Project Obligated	47	70	55
FEMA PA Funds Obligated	\$ 89,716,907	\$ 41,320,765	\$ 31,425,615

JEFFERSON PARISH, LOUISIANA

PUBLIC SAFETY GRANTS AND ADMINISTRATION

BUDGET # : 10010-0150

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Management Specialist	<u>2</u>	<u>2</u>	<u>3</u>
TOTAL FULL TIME	3	3	4
TOTAL POSITIONS	<u>3</u>	<u>3</u>	<u>4</u>

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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 83,410	\$ 89,406	\$ 79,185	\$ 10,221	\$ 89,406	0.0%	\$ 95,828	7.2%
TOTAL EXPENDITURES	\$ 83,410	\$ 89,406	\$ 79,185	\$ 10,221	\$ 89,406	0.0%	\$ 95,828	7.2%

BUDGET HIGHLIGHTS:

The 2024 budget increased 7.2% above the 2023 Adopted Budget and above the 2023 Amended Budget. The increase is due to prorated cost for Internal Service functions.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Who we reach:			
Youth	4,913	5,674	6,742
Adults	91,369	98,553	111,348
Expanding our efforts:			
Volunteers	314	586	743
Volunteer Hours	20,154	22,221	24,236
Value of Volunteer			
Hours @ \$23.56	\$ 474,828.00	\$ 523,527.00	\$ 571,000.00

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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 78,872	\$ 73,167	\$ 55,374	\$ 17,793	\$ 73,167	0.0%	\$ 73,208	0.1%
TOTAL EXPENDITURES	\$ 78,872	\$ 73,167	\$ 55,374	\$ 17,793	\$ 73,167	0.0%	\$ 73,208	0.1%

BUDGET HIGHLIGHTS:

The 2024 budget remains consistent with the 2023 Adopted Budget and the 2023 Amended Budget.

There are no significant changes to this department.

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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	21	20	20		20		20	
Personnel Services	\$ 1,002,750	\$ 1,101,939	\$ 769,458	\$ 336,906	\$ 1,106,364	0.4%	\$ 1,162,667	5.1%
Operating Expenses	591,536	785,592	482,780	309,265	792,045	0.8%	1,462,182	84.6%
Capital Outlay	-	-	9,629	14,712	24,341		54,000	121.8%
TOTAL EXPENDITURES	\$ 1,594,286	\$ 1,887,531	\$ 1,261,867	\$ 660,883	\$ 1,922,750	1.9%	\$ 2,678,849	39.3%

BUDGET HIGHLIGHTS:

The 2024 budget increased 41.9% above the 2023 Adopted Budget and increased 39.3% above the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year, and renovations to Community Centers.

Capital outlay includes the replacement of computer equipment.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
LIHEAP Clients Served	11,303	12,000	12,500
Summer Youth Employment	8	40	50
RSVP Community Volunteers	325	335	340

JEFFERSON PARISH, LOUISIANA

JEFFERSON COMMUNITY ACTION PROGRAMS

BUDGET # : 10010-0330

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Community Center Counselors	8	8	8
Community Center Supervisors	5	5	5
Custodians	3	3	3
Housing Counselors	1	0	0
Typist Clerks	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	21	20	20
TOTAL POSITIONS	<u>21</u>	<u>20</u>	<u>20</u>

JEFFERSON PARISH, LOUISIANA
CITIZEN'S AFFAIRS

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

MISSION/FUNCTION(S): Citizens' Affairs enlighten the public on the proper government agency to contact in an effort to satisfy their concern and coordinates all the factors necessary to produce safe Mardi Gras parades in addition to the issuance of special events/film/garage sale/food truck and seasonal permits.

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/Film/Garage Sale/Food Truck/Seasonal Permits - 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/film/garage sale/food truck and seasonal permits. In order to accomplish these tasks, a constant liaison is maintained with council member's staff and 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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted Budget	YTD Actual	Remaining for 2023	Amended Budget	2023 Adopted/2023 Amended	Adopted Budget	2023 Adopted/2023 Amended
Positions	6	6	6		6		6	
Personnel Services	\$ 547,219	\$ 569,730	\$ 440,299	\$ 129,431	\$ 569,730	0.0%	\$ 642,338	12.7%
Operating Expenses	544,224	735,925	695,158	40,768	735,926	0.0%	1,119,058	52.1%
Capital Outlay	1,343	-	566	3	569		-	-100.0%
TOTAL EXPENDITURES	\$ 1,092,787	\$ 1,305,655	\$ 1,136,023	\$ 170,202	\$ 1,306,225	0.0%	\$ 1,761,396	34.8%

BUDGET HIGHLIGHTS:

The 2024 budget increased 34.9% above the 2023 Adopted Budget and increased 34.8% above the 2023 Amended Budget. The increase is due to a 5% cost of living adjustment authorized during the year and other operating expenditures.

Operating expenditure reflect a 52.1% increase above the 2023 Adopted Budget and the 2023 Amended Budget. The increase is due to prorated costs for Internal Service functions, additional EMS, police detail and equipment rentals due to the addition of three new Mardi Gras Krewes parading in 2024.

PERFORMANCE INDICATORS

	2022	2023	2024
	Actual	Estimated	Estimated
Parade Permits	12	13	16
Special Event Permits	274	30	325
Information Calls	21,974	25,000	27,000
Departmental Contracts	9	11	11

JEFFERSON PARISH, LOUISIANA

CITIZENS' AFFAIRS

BUDGET # : 10010-0410

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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
Secretary	1	1	1
Typist Clerk	1	1	1
TOTAL FULL TIME	6	6	6
TOTAL POSITIONS	<u>6</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:

	2022	2023	2023	Estimated	2023	% Chg	2024	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2023 Amended/	Adopted	2024 Adopted/
		Budget	Actual	for 2023	Budget	2023 Adopted	Budget	2023 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Personnel Services	\$ 1,246,213	\$ 1,303,903	\$ -	\$ 1,303,903	\$ 1,303,903	0.00%	\$ 1,276,583	-2.10%
Operating Expenses	6,407,276	5,643,982	5,356,701	503,422	5,860,123	3.8%	6,286,845	7.3%
Capital Outlay	1,548,748	-	301,384	1,116	302,500		-	-100.0%
Other Financing Uses	3,013,560	4,685,836	87,193,034	1,350,000	88,543,034	1789.6%	6,937,220	-92.2%
TOTAL EXPENDITURES	\$ 12,215,796	\$ 11,633,721	\$ 92,851,119	\$ 3,158,441	\$ 96,009,560	725.3%	\$ 14,500,648	-84.9%

BUDGET HIGHLIGHTS:

The 2024 Budget increased 24.6% above the 2023 Adopted Budget and decreased 84.9% below the 2023 Amended Budget. The increase as compared to the 2023 Adopted Budget is primarily due to an increase in transfers cover the operating shortfall in the 24th Court Commissioners Budget and a transfer to the Capital Budget for improvements to the Correctional Center. The decrease, as compared to the 2023 Amended budget, is due to the purchase of 1012 4th Street for the expansion of the Emergency Operation Center Complex and a transfer to Capital for Council District Improvement Assistance in accordance with Section 2-886 of the Code of Ordinances.

The 2024 budget includes funding for the following obligations:

	Amended 2023	Adopted 2024
1. Jefferson Convention & Visitor's Bureau	\$ 1,276,004	\$ 1,276,004
2. Jefferson Facilities Inc. (Parking Garage Debt)	544,300	564,300
3. JEDCO	2,482,089	2,556,552
4. Jefferson Performing Arts	100,000	100,000
5. Council on Aging	244,350	244,350
6. Jefferson Historical Commission	22,245	15,000
7. CDBG Home Program Grant Match	-	-
8. 24th Court Commissioners	276,000	600,000
9. Jefferson Parish Corrections Center Improvements	1,030,000	4,425,000
10. Emergency Operations Complex Improvements	530,000	-
11. Performance Based Energy Efficiency Debt	939,532	964,861
12. General Gov't Building Debt	410,304	418,754
13. Head Start Grant	1,500,000	458,605
14. Major Crimes Task Force	140,000	140,000
15. Martin Luther King, Jr. Task Force	20,000	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.

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. Transit is experiencing improvement in Ridership across all routes, and feel confident that ridership will continue to reflect an upward trend in 2023. Increase >7.01%
- Service Improvements - Jefferson Transit in collaboration with RTA has launched LePASS a mobile ticketing app to its riders.
- Transit will receive two Digital Kiosk for the Wilty and Walkertown Bus terminals.
The Kiosk will meet all requirements for video, monitor height, and sound dictated by Americans with Disabilities Act (ADA).
- Transit has completed the first step to making the Wilty Bus Terminal ADA complaint. Installing tactile paving detectable surfaces, (APS) Accessible Pedestrian Signals to assist people with visual impairments.

DEPARTMENTAL SUMMARY:

Positions	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	4	4	4		4		4	
BEGINNING FUND BALANCE	\$ 22,137,961	\$ 18,791,093	\$ 23,211,326	\$ 24,018,778	\$ 23,211,326	23.5%	\$ 21,622,981	-6.8%
REVENUES								
Taxes	\$ 7,428,451	\$ 7,404,442	\$ 7,781,701	\$ 741	\$ 7,782,442	5.1%	\$ 7,703,193	-1.0%
Intergovernmental	522,630	495,000	427,978	67,171	495,149	0.0%	495,000	0.0%
Charges for Services	2,245,596	2,069,000	2,078,362	(24,362)	2,054,000	-0.7%	2,300,000	12.0%
Interest Income	364,641	300,000	418,009	161,991	580,000	93.3%	500,000	-13.8%
Miscellaneous	2,192	-	368	(1)	367		-	-100.0%
Other Financing Sources	13,089,891	5,800,000	5,909,486	2,890,514	8,800,000	51.7%	5,800,000	-34.1%
TOTAL REVENUES	\$ 23,653,401	\$ 16,068,442	\$ 16,615,904	\$ 3,096,054	\$ 19,711,958	22.7%	\$ 16,798,193	-14.8%
EXPENDITURES								
Personnel Services	\$ 219,032	\$ 246,794	\$ 181,187	\$ 65,607	\$ 246,794	0.0%	\$ 263,132	6.6%
Operating Expenses	17,315,404	18,352,509	15,627,265	2,926,244	18,553,509	1.1%	19,520,071	5.2%
Capital Outlay	1,232	-	-	-	-		13,339	
Other Financing Uses	5,044,369	2,500,000	-	2,500,000	2,500,000	0.0%	3,161,468	26.5%
TOTAL EXPENDITURES	\$ 22,580,037	\$ 21,099,303	\$ 15,808,452	\$ 5,491,851	\$ 21,300,303	1.0%	\$ 22,958,010	7.8%
ENDING FUND BALANCE	\$ 23,211,326	\$ 13,760,232	\$ 24,018,778	\$ 21,622,981	\$ 21,622,981	57.1%	\$ 15,463,164	-28.5%
15% Reserve							2,630,350	
BALANCE AFTER RESERVE							12,832,814	

BUDGET HIGHLIGHTS:

The 2024 budget increased by 8.8% above the 2023 Adopted Budget and increased 7.8% above the 2023 Amended Budget. The increase is primarily due to an increase in costs associated with the transit services contract and the transfer to FTA grant for the required match.

The major source of revenue for the Transit Department is Property Taxes currently levied at 1.94 mills and projected to generate approximately \$7.7 million.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Operations Cost	15,657,314	16,803,941	15,522,283
Annual vehicle hours	1,858,563	1,845,862	1,839,956
Ridership	1,321,060	1,417,074	1,473,757
On-Time Performance	83.00%	84.90%	85.70%

JEFFERSON PARISH, LOUISIANA

TRANSIT

BUDGET # : 21670

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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:

- ☐ Workshops-continue to build on the 2022 goals
- ☐ Continue local cleanliness and disinfecting procedures to protect drivers and riders.
- ☐ Continue to educate and reach the portion of Jefferson Parish constituents that are in need of Paratransit services.
- ☐ Improve customer service by offering more efficient training for staff.

DEPARTMENTAL SUMMARY:

Positions	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 10,560,573	\$ 8,918,857	\$ 9,572,282	\$ 10,389,724	\$ 9,572,282	7.3%	\$ 8,920,067	-6.8%
REVENUES								
Taxes	\$ 3,714,294	\$ 3,704,007	\$ 3,890,864	\$ 13,143	\$ 3,904,007	5.4%	\$ 3,903,382	0.0%
Charges for Services	129,665	140,000	109,905	30,095	140,000	0.0%	140,000	0.0%
Interest Income	162,603	152,000	172,128	74,872	247,000	62.5%	245,000	-0.8%
Miscellaneous	464	-	-	-	-		-	
Other Financing Sources	5,167	800,000	-	-	-	-100.0%	-	
TOTAL REVENUES	\$ 4,012,192	\$ 4,796,007	\$ 4,172,897	\$ 118,110	\$ 4,291,007	-10.5%	\$ 4,288,382	-0.1%
EXPENDITURES								
Personnel Services	\$ 53,407	\$ 67,426	\$ 45,034	\$ 22,392	\$ 67,426	0.0%	\$ 71,573	6.2%
Operating Expenses	3,414,838	4,132,427	3,261,221	940,919	4,202,140	1.7%	4,449,755	5.9%
Other Financing Uses	1,532,238	624,456	49,200	624,456	673,656	7.9%	790,367	17.3%
TOTAL EXPENDITURES	\$ 5,000,483	\$ 4,824,309	\$ 3,355,455	\$ 963,311	\$ 4,943,222	2.5%	\$ 5,311,695	7.5%
ENDING FUND BALANCE	\$ 9,572,282	\$ 8,890,555	\$ 10,389,724	\$ 9,544,523	\$ 8,920,067	0.3%	\$ 7,896,754	-11.5%
15% Reserve							520,237	
BALANCE AFTER RESERVE							7,376,518	

BUDGET HIGHLIGHTS:

The 2024 budget increased by 10.1% above the 2023 Adopted Budget and 7.5% above the 2023 Amended Budget. The increase is largely due to a an increase 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 \$3.9 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

	2022 Actual	2023 Estimated	2024 Estimated
Operations Cost	3,292,244	3,449,966	4,298,546
Ridership	46,517	49,624	51,609
On-Time Performance	99.2%	99.0%	99.0%
Annual Vehicle Miles	459,141	451,410	460,438

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	131	131	128		128		128	
BEGINNING FUND BALANCE	\$ 7,885,949	\$ 6,552,816	\$ 9,944,740	\$ 14,609,143	\$ 9,944,740	51.8%	\$ 7,991,416	-19.6%
REVENUES								
Taxes	\$ 13,398,087	\$ 13,320,817	\$ 14,037,755	\$ (12,138)	\$ 14,025,617	5.3%	\$ 14,009,648	-0.1%
Intergovernmental	774,005	507,001	584,288	83,410	667,698	31.7%	653,451	-2.1%
Charges for Services	30,369	30,000	38,158	(8,158)	30,000	0.0%	30,000	0.0%
Fines & Forfeitures	1,689	10,000	186	9,814	10,000	0.0%	5,000	-50.0%
Interest Income	193,535	180,000	267,106	93,894	361,000	100.6%	380,000	5.3%
Miscellaneous	58,892	500	-	500	500	0.0%	500	0.0%
TOTAL REVENUES	\$ 14,456,576	\$ 14,048,318	\$ 14,927,493	\$ 167,322	\$ 15,094,815	7.4%	\$ 15,078,599	-0.1%
EXPENDITURES								
Personnel Services	\$ 8,591,402	\$ 10,220,185	\$ 6,322,916	3,941,533	\$ 10,264,449	0.4%	\$ 10,428,290	1.6%
Operating Expenses	3,704,994	5,386,794	2,721,433	2,762,655	5,484,088	1.8%	5,549,661	1.2%
Capital Outlay	101,390	71,800	18,741	80,861	99,602	38.7%	67,550	-32.2%
Other Financing Uses	-	1,200,000	1,200,000	-	1,200,000	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 12,397,785	\$ 16,878,779	\$ 10,263,090	\$ 6,785,049	\$ 17,048,139	1.0%	\$ 16,045,501	-5.9%
ENDING FUND BALANCE	\$ 9,944,740	\$ 3,722,355	\$ 14,609,143	\$ 7,991,416	\$ 7,991,416	114.7%	\$ 7,024,514	-12.1%
15% Reserve							1,859,668	
BALANCE AFTER RESERVE							5,164,846	

BUDGET HIGHLIGHTS:

The 2024 budget decreased 4.9% below the 2023 Adopted Budget and 5.9% below the 2023 Amended Budget. The decrease is primarily due to a one-time transfer to capital projects not reoccurring in 2024.

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 \$14 million for operations.

Capital outlay includes funding to replace computer and network equipment as well as additional security cameras for the detention center.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Detention Admissions	619	750	830
Alternatives to Detention (Pre-Trial, Trackers, EMP, and GPS)	435	525	565
Probation Caseload	119	148	175

JEFFERSON PARISH, LOUISIANA

DEPARTMENT OF JUVENILE SERVICES

BUDGET # : 21700

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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	37	37
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
Tradeshelper	4	4	4
Typist Clerk	7	7	7
Volunteer Services Supervisor	1	1	1
Warehouse Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	131	128	128
TOTAL POSITIONS	<u>131</u>	<u>128</u>	<u>128</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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
	49	49	49		49		49	
BEGINNING FUND BALANCE	\$ 4,160,461	\$ 4,388,977	\$ 5,632,162	\$ 7,669,567	\$ 5,632,162	28.3%	\$ 6,373,416	13.2%
REVENUES								
Taxes	\$ 5,536,439	\$ 5,524,927	\$ 5,800,964	\$ 863	\$ 5,801,827	5.0%	\$ 5,793,914	-0.1%
Intergovernmental	349,327	149,325	410,877	-	410,877	175.2%	161,862	-60.6%
Charges For Services	484,499	409,000	45,175	355,132	400,307	-2.1%	331,000	-17.3%
Fines & Forfeitures	23,202	19,500	23,203	(1,010)	22,193	13.8%	23,000	3.6%
Interest Income	91,859	85,000	132,089	52,911	185,000	117.6%	185,000	0.0%
Miscellaneous	69,976	45,558	34,256	11,302	45,558	0.0%	47,585	4.4%
Other Financing Sources	-	-	6,000	-	6,000		-	-100.0%
	<u>6,555,302</u>	<u>\$ 6,233,310</u>	<u>\$ 6,452,564</u>	<u>\$ 419,198</u>	<u>\$ 6,871,762</u>	10.2%	<u>\$ 6,542,361</u>	-4.8%
Personnel Services	\$ 2,068,970	\$ 2,676,262	\$ 1,817,949	\$ 861,813	\$ 2,679,762	0.1%	\$ 2,836,454	5.8%
Operating Expenses	1,936,150	2,195,214	1,404,952	818,936	2,223,888	1.3%	2,315,032	4.1%
Capital Outlay	8,359	-	48,253	34,600	82,853		27,860	-66.4%
Other Financing Uses	1,070,122	950,370	1,144,005	-	1,144,005	20.4%	753,725	-34.1%
TOTAL EXPENDITURES	<u>\$ 5,083,601</u>	<u>\$ 5,821,846</u>	<u>\$ 4,415,159</u>	<u>\$ 1,715,349</u>	<u>\$ 6,130,508</u>	5.3%	<u>\$ 5,933,071</u>	-3.2%
ENDING FUND BALANCE	<u>\$ 5,632,162</u>	<u>\$ 4,800,441</u>	<u>\$ 7,669,567</u>	<u>\$ 6,373,416</u>	<u>\$ 6,373,416</u>	32.8%	<u>\$ 6,982,706</u>	9.6%
15% Reserve							602,022	
BALANCE AFTER RESERVE							<u>6,380,684</u>	

BUDGET HIGHLIGHTS:

The 2024 budget increased 1.9% above the 2023 Adopted Budget and decreased 3.2% below the Amended Budget. The decrease as compared to the 2023 Amended Budget is primarily due to a reduction in Other Financing Uses and Capital Outlay.

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 \$5.8 million.

Other financing uses includes a transfer to the debt service fund which provided funding for the construction of a new East Bank Animal Shelter.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Redemptions	492	500	500
Adoptions	862	1,000	1,000
Out Going Transfers	962	1,000	1,000

JEFFERSON PARISH, LOUISIANA

JEFFERSON PROTECTION AND ANIMAL WELFARE SERVICE DEPARTMENT

BUDGET # : 21710

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Account Clerk	1	0	0
Administrative Assistant	1	1	1
Animal Care Attendant	18	17	17
Animal Care Administrative Clerk	0	7	7
Animal Care Administrative Specialist	0	1	1
Animal Care Attendant Supervisor	2	2	2
Animal Care Specialist	4	4	4
Animal Shelter Manager	2	2	2
Assistant Director	1	1	1
Building Maintenance Supervisor	1	1	1
Clerk	5	1	1
Executive Assistant	0	1	1
Humane Officer	9	9	9
Humane Officer-Chief	1	1	1
Typist Clerk	3	0	0
TOTAL FULL TIME	49	49	49
TOTAL POSITIONS	<u>49</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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 3,116,049	\$ 3,419,438	\$ 3,922,129	\$ 3,891,343	\$ 3,922,129	14.7%	\$ 4,111,489	4.8%
REVENUES								
Intergovernmental	\$ 451,597	\$ 280,000	\$ 213,301	\$ 66,699	\$ 280,000	0.0%	\$ 325,000	16.1%
Charges For Services	4,965,489	4,869,866	3,694,741	1,175,125	4,869,866	0.0%	5,141,540	5.6%
Interest Income	40,253	32,000	48,904	18,096	67,000	109.4%	65,000	-3.0%
Other Financing Sources	7,821	-	8,000	-	8,000		-	-100.0%
TOTAL REVENUES	\$ 5,465,160	\$ 5,181,866	\$ 3,964,946	\$ 1,259,920	\$ 5,224,866	0.8%	\$ 5,531,540	5.9%
EXPENDITURES								
Operating Expenses	\$ 4,659,080	\$ 5,027,506	\$ 3,995,732	\$ 1,039,774	\$ 5,035,506	0.2%	\$ 4,860,926	-3.5%
TOTAL EXPENDITURES	\$ 4,659,080	\$ 5,027,506	\$ 3,995,732	\$ 1,039,774	\$ 5,035,506	0.2%	\$ 4,860,926	-3.5%
ENDING FUND BALANCE	\$ 3,922,129	\$ 3,573,798	\$ 3,891,343	\$ 4,111,489	\$ 4,111,489	15.0%	\$ 4,782,103	16.3%
15% Reserve							698,862	
BALANCE AFTER RESERVE							4,083,241	

BUDGET HIGHLIGHTS:

The 2024 budget decreased 3.3% below the 2023 Adopted Budget and 3.5% below the 2023 Amended Budget. This department funds a portion of the Environmental Impact Division in the Environmental Department (Fund 63860) Budget. The allocation decreased 27% in 2024 or \$388,477 for staff and operations.

The major source of revenue is a monthly service charge of \$ 2.24 projected to generate \$5.1 million.

MCS, LLC will not be receiving a CPI for 2024 in either of the fixed or variable components of the contracted program.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Number inspections complete	605	613	613
Larviciding sq. ft. treated	45,458,115	32,376,805	32,376,805
Number of viral response incidents	10	10	10
Number of acres sprayed by aerial	42,931	60,637	61,637
Number of acres sprayed by truck	563,042	562,960	562,960

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	1	1	1		1		1	
BEGINNING FUND BALANCE	\$ 502,986	\$ 787,329	\$ 796,785	\$ 1,229,469	\$ 796,785	1.2%	\$ 975,392	22.4%
REVENUES								
Taxes	\$ 865,066	\$ 860,403	\$ 906,395	\$ 508	\$ 906,903	5.4%	\$ 906,791	0.0%
Intergovernmental	98,327	23,334	40,907	-	40,907	75.3%	25,290	-38.2%
Interest Income	14,305	12,500	20,810	6,690	27,500	120.0%	27,500	0.0%
Miscellaneous	45,917	45,310	33,982	11,328	45,310	0.0%	45,310	0.0%
TOTAL REVENUES	\$ 1,023,615	\$ 941,547	\$ 1,002,094	\$ 18,526	\$ 1,020,620	8.4%	\$ 1,004,891	-1.5%
EXPENDITURES								
Personnel Services	\$ 72,646	\$ 73,713	\$ 55,017	\$ 18,709	\$ 73,726	0.0%	\$ 81,340	10.3%
Operating Expenses	641,279	699,475	455,617	253,872	709,489	1.4%	713,570	0.6%
Capital Outlay	-	1,066	5,264	22	5,286	395.9%	-	-100.0%
Other Financing Uses	15,891	53,512	53,512	-	53,512	0.0%	54,955	2.7%
TOTAL EXPENDITURES	\$ 729,816	\$ 827,766	\$ 569,410	\$ 272,603	\$ 842,013	1.7%	\$ 849,865	0.9%
ENDING FUND BALANCE	\$ 796,785	\$ 901,110	\$ 1,229,469	\$ 975,392	\$ 975,392	8.2%	\$ 1,130,418	15.9%
15% Reserve							107,089	
BALANCE AFTER RESERVE							1,023,329	

BUDGET HIGHLIGHTS:

The 2024 budget increased 2.7% above the 2023 Adopted Budget and 0.9% above the 2023 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 \$906,000.

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

	2022 Actual	2023 Estimated	2024 Estimated
Number of medical visits	2,589	4,000	8,000
Number of inspections for retail food establishments	12,820	4,210	16,500
Number of inspections for private premise complaints	850	300	1600
Sewerage activities and inspections of toilets	500	520	820
Rabies control activities (hrs.)	60	40	100
Total field visits for all programs	14,266	4,723	22,500

JEFFERSON PARISH, LOUISIANA
HEALTH UNIT

BUDGET # : 21730

<u>POSITIONS:</u>			
	2022 Amended Budget	2023 Amended Budget	2024 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 607,934	\$ 716,632	\$ 708,531	\$ 1,495,565	\$ 708,531	-1.1%	\$ 947,271	33.7%
REVENUES								
Taxes	\$ 2,249,176	\$ 2,229,662	\$ 2,356,640	\$ 1,272	\$ 2,357,912	5.8%	\$ 2,357,322	0.0%
Intergovernmental	60,666	60,666	65,757	-	65,757	8.4%	65,757	0.0%
Interest Income	20,976	21,000	33,288	13,712	47,000	123.8%	47,000	0.0%
TOTAL REVENUES	\$ 2,330,818	\$ 2,311,328	\$ 2,455,685	\$ 14,984	\$ 2,470,669	6.9%	\$ 2,470,079	0.0%
EXPENDITURES								
Operating Expenses	\$ 2,230,221	\$ 2,231,929	\$ 1,668,651	\$ 563,278	\$ 2,231,929	0.0%	\$ 2,491,997	11.7%
TOTAL EXPENDITURES	\$ 2,230,221	\$ 2,231,929	\$ 1,668,651	\$ 563,278	\$ 2,231,929	0.0%	\$ 2,491,997	11.7%
ENDING FUND BALANCE	\$ 708,531	\$ 796,031	\$ 1,495,565	\$ 947,271	\$ 947,271	19.0%	\$ 925,353	-2.3%
15% Reserve							334,533	
BALANCE AFTER RESERVE							590,820	

BUDGET HIGHLIGHTS:

The 2024 budget increase 11.7 above the 2023 Adopted Budget and the 2023 Amended Budget. JPHSA requested \$2,165,000 for operation. The increase is mainly due to a request of \$250,000 for temporary/transitional/and permanent housing for chronically homeless, medically vulnerable, and/ or significantly mentally ill or developmentally disabled individuals.

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 \$2.35 million.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Mobile Crisis Services	4,979	15,000	10,000
Face-to face			
Phone calls	375	403	600
Pathway Supportive Independent Living	18	17	16
Intensive Case Management (Individuals)	31	32	32
Development Disability Family			
Resource training (Individuals)	1,531	1,500	1500
Living Room Model Crisis			
Respite Program	52	80	200
Juvenile Competency Restoration Service	13	26	25
Crisis Stabilization & Hospital Transition	138	150	150
Interpretation Services (Calls)	1,753	1,650	1,650
Mental Health Services to Arrestees	245	200	300
Opioid Recovery Peer Supports	99	200	150
Transitional Supported Housing (Individuals)	40	60	50

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	2022 Actual N/A	2023 Adopted Budget N/A	2023 YTD Actual N/A	Estimated Remaining for 2023	2023 Amended Budget N/A	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget N/A	% Chg 2024 Adopted 2023 Amended
BEGINNING FUND BALANCE	\$ 175,090	\$ 218,708	\$ 222,752	\$ 272,687	\$ 222,752	1.8%	\$ 82,420	-63.0%
REVENUES								
Taxes	\$ 316,078	\$ 314,800	\$ 507,423	\$ 3,377	\$ 510,800	62.3%	\$ 510,800	0.0%
Interest Income	6,296	4,500	6,928	2,572	9,500	111.1%	9,500	0.0%
Miscellaneous	220,000	-	-	-	-		-	
TOTAL REVENUES	\$ 542,374	\$ 319,300	\$ 514,351	\$ 5,949	\$ 520,300	63.0%	\$ 520,300	0.0%
EXPENDITURES								
Operating Expenses	\$ 494,711	\$ 464,632	\$ 464,416	\$ 196,216	\$ 660,632	42.2%	\$ 508,928	-23.0%
TOTAL EXPENDITURES	\$ 494,711	\$ 464,632	\$ 464,416	\$ 196,216	\$ 660,632	42.2%	\$ 508,928	-23.0%
ENDING FUND BALANCE	\$ 222,752	\$ 73,376	\$ 272,687	\$ 82,420	\$ 82,420	12.3%	\$ 93,792	13.8%
15% Reserve							74,207	
BALANCE AFTER RESERVE							19,586	

BUDGET HIGHLIGHTS:

The 2024 budget increased by 9.5% above the 2024 Adopted Budget and decreased 23% below the 2023 Amended Budget. This increase is due to the property assessments returning to pre-Hurricane Ida levels and an anticipated increase to budgeted monthly allotments.

The main revenue source is Property Taxes currently levied at 10.92 mills and projected to generate approximately \$510,000 toward operations.

The 2024 Budget contains a monthly allotment of \$42,000 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:

- ☐ Open one or two New E-Branches
- ☐ 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
- ☐ Maintain all facilities and make necessary repairs
- ☐ Open Avondale Branch
- ☐ Construct and open EBR Makerspace

DEPARTMENTAL SUMMARY:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
Positions	235	235	239		239		239	
BEGINNING FUND BALANCE	\$ 12,907,958	\$ 8,779,379	\$ 13,985,850	\$ 16,840,990	\$ 13,985,850	59.3%	\$ 6,268,182	-55.2%
REVENUES								
Taxes	\$ 22,978,019	\$ 22,933,037	\$ 24,067,851	\$ 39,386	\$ 24,107,237	5.1%	\$ 24,101,004	0.0%
Intergovernmental	452,072	427,770	440,075	1,338	441,413	3.2%	426,432	-3.4%
Charges For Services	91,252	89,000	93,478	(4,478)	89,000	0.0%	102,000	14.6%
Fines & Forfeitures	77,566	85,000	52,413	30,587	83,000	-2.4%	80,000	-3.6%
Interest Income	295,273	290,000	374,812	215,188	590,000	103.4%	590,000	0.0%
Miscellaneous	376,728	153,000	262,679	(1,061)	261,618	71.0%	153,000	-41.5%
Other Financing Sources	10,000	-	-	-	-		-	
TOTAL REVENUES	\$ 24,280,909	\$ 23,977,807	\$ 25,291,308	\$ 280,960	\$ 25,572,268	6.6%	\$ 25,452,436	-0.5%
EXPENDITURES								
Personnel Services	\$ 12,415,412	\$ 14,619,492	\$ 9,809,362	4,832,480	\$ 14,641,842	0.2%	\$ 15,651,107	6.9%
Operating Expenses	6,718,711	9,751,200	6,269,920	4,343,804	10,613,724	8.8%	10,560,249	-0.5%
Capital Outlay	976,393	1,792,500	797,305	1,677,484	2,474,789	38.1%	1,785,864	-27.8%
Other Financing Uses	3,092,501	3,681,198	5,559,581	-	5,559,581	51.0%	706,821	-87.3%
TOTAL EXPENDITURES	\$ 23,203,017	\$ 29,844,390	\$ 22,436,168	\$ 10,853,768	\$ 33,289,936	11.5%	\$ 28,704,041	-13.8%
ENDING FUND BALANCE	\$ 13,985,850	\$ 2,912,796	\$ 16,840,990	\$ 6,268,182	\$ 6,268,182	115.2%	\$ 3,016,577	-51.9%
15% Reserve							3,016,577	
BALANCE AFTER RESERVE							(0)	

BUDGET HIGHLIGHTS:

The 2024 budget decreased 3.8% below the 2023 Adopted Budget and decreased 13.8% below the 2023 Amended budget. The decrease is primarily due to a reduction in Other Financing Uses and Capital Outlay.

The major source of revenue for the Library Department is Property Taxes currently levied at 6.00 mills and projected to generate approximately \$24.1 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 three vehicles.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Digital Content Usage	232,865	280,412	280,412
Study Room Usage	17,939	20,014	20,014
No. of item circulated	1,083,069	1,271,006	1,271,006
Annual Avg.# Of Borrowers	49,982	89,994	89,994

JEFFERSON PARISH, LOUISIANA

LIBRARY

BUDGET # : 21790

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
A/C Heating Mechanic	1	1	1
Account Clerk	2	1	1
Administrative Assistant	3	3	3
Administrative Mgmt. Spec.	2	3	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	1	1
Librarian	64	79	79
Library Associate	101	92	92
Library Maintenance Superintendent	1	1	1
Library Page	7	4	4
Library Technician	1	1	1
Maintenance Repairman	6	6	6
Mechanical Systems Operator	0	1	1
Park Landscaping Supervisor	1	1	1
Payroll Clerk	1	1	1
Property Manager	1	1	1
Shipping/Receiving Clerk	1	0	0
Stationary Engineer	1	0	0
Trades Helper	1	3	3
Training Specialist	1	1	1
Truck Driver	1	2	2
Typist Clerk	7	7	7
Webmaster	1	1	1
TOTAL FULL TIME	227	230	230
PART TIME:			
Library Associate	8	9	9
TOTAL PART TIME	8	9	9
TOTAL POSITIONS	<u>235</u>	<u>239</u>	<u>239</u>

JEFFERSON PARISH, LOUISIANA

LIBRARY

BUDGET # : 21790

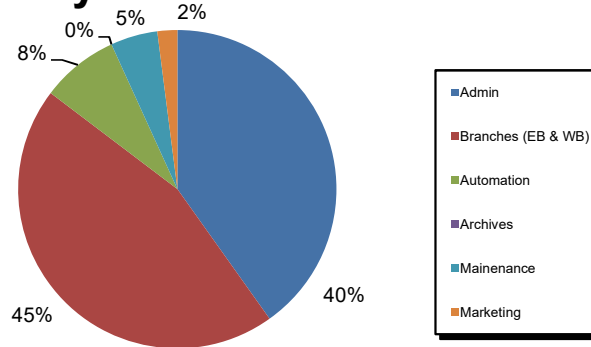
(CULTURE & RECREATION FUNCTION)

2024 DISTRIBUTION OF FUNDING:

Library

Admin	\$ 11,523,126
Branches (EB & WB)	12,972,254
Automation	2,259,347
Archives	-
Maintenance	1,369,259
Marketing	580,055
	<u><u>\$ 28,704,041</u></u>

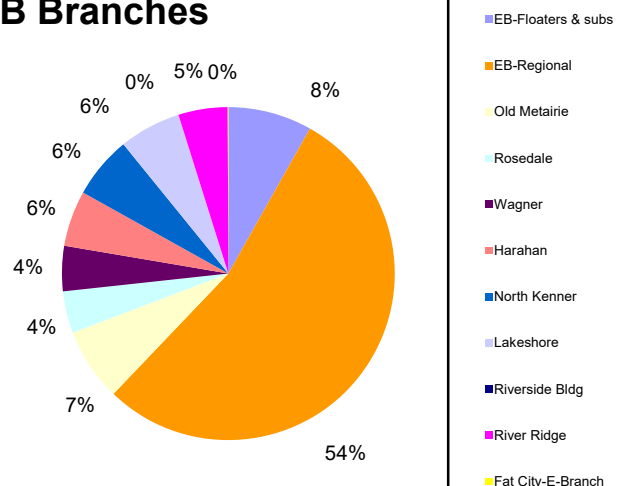
Library



East Bank Branches

EB-Floaters & subs	\$ 674,737
EB-Regional	4,468,170
Old Metairie	585,253
Rosedale	336,232
Wagner	363,282
Harahan	448,177
North Kenner	502,184
Lakeshore	495,090
Riverside Bldg	-
River Ridge	397,972
Fat City-E-Branch	4,300
	<u><u>\$ 8,275,397</u></u>

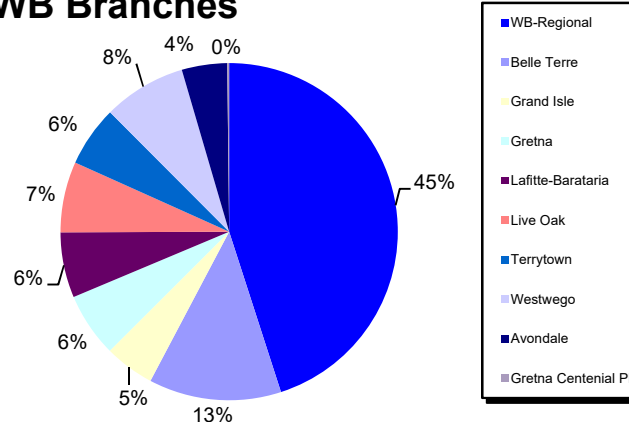
EB Branches



West Bank Branches

WB-Regional	\$ 2,114,544
Belle Terre	596,435
Grand Isle	224,694
Gretna	289,271
Lafitte-Barataria	294,492
Live Oak	318,091
Terrytown	272,732
Westwego	373,632
Avondale	204,866
Gretna Centennial Pk	8,100
	<u><u>\$ 4,696,857</u></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 Bonabel 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	319	321	321		321		321	
BEGINNING FUND BALANCE	\$ 14,876,310	\$ 10,086,516	\$ 15,751,299	\$ 24,159,521	\$ 15,751,299	56.2%	\$ 11,420,373	-27.5%
REVENUES								
Taxes	\$ 28,856,343	\$ 28,686,120	\$ 29,966,526	\$ 82,844	\$ 30,049,370	4.8%	\$ 30,022,974	-0.1%
Intergovernmental	511,858	401,478	494,662	1,391	496,053	23.6%	400,086	-19.3%
Charges For Services	1,151,636	950,000	1,201,546	(251,546)	950,000	0.0%	1,027,000	8.1%
Interest Income	358,307	355,000	487,662	217,338	705,000	98.6%	705,000	0.0%
Miscellaneous	389,789	223,000	224,562	(1,562)	223,000	0.0%	228,000	2.2%
Other Financing Sources	275,511	-	377,677	18,693	396,370		-	-100.0%
TOTAL REVENUES	\$ 31,543,445	\$ 30,615,598	\$ 32,752,635	\$ 67,158	\$ 32,819,793	7.2%	\$ 32,383,060	-1.3%
EXPENDITURES								
Personnel Services	\$ 17,398,368	\$ 20,919,256	\$ 14,215,383	\$ 7,417,179	\$ 21,632,562	3.4%	\$ 22,832,498	5.5%
Operating Expenses	9,818,808	10,260,998	7,557,648	4,114,183	11,671,831	13.7%	11,536,668	-1.2%
Capital Outlay	356,549	445,000	571,382	1,274,944	1,846,326	314.9%	581,575	-68.5%
Other Financing Uses	3,094,730	1,700,000	2,000,000	-	2,000,000	17.6%	4,386,750	119.3%
TOTAL EXPENDITURES	\$ 30,668,456	\$ 33,325,254	\$ 24,344,413	\$ 12,806,306	\$ 37,150,719	11.5%	\$ 39,337,491	5.9%
ENDING FUND BALANCE	\$ 15,751,299	\$ 7,376,860	\$ 24,159,521	\$ 11,420,373	\$ 11,420,373	54.8%	\$ 4,465,942	-60.9%
15% Reserve							4,136,059	
BALANCE AFTER RESERVE							329,883	

BUDGET HIGHLIGHTS:

The 2024 budget increased 18% above the 2023 Adopted Budget and increased 5.9% above the 2023 Amended Budget. The increase is primarily due to an increase in other financing uses which is a transfer to capital programs for various park improvements.

The major source of revenue for Consolidated Recreation is Property Taxes currently levied at 9.71 mills and projected to generate approximately \$30 million toward operations.

Capital outlay includes funding for various playground equipment, network and computer equipment and vehicles.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 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:

	2022 Amended Budget	2023 Amended Budget	2024 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	43	43
Building Maintenance Supv	1	2	2
Ceramics Pourer	2	2	2
Chemical Control Sprayer	2	2	2
Clerk	3	4	4
Electrician High Altitude	3	3	3
Electrician Supervisor	2	2	2
Equipment Operator	10	10	10
Executive Assistant	1	0	0
Executive Superintendent	0	1	1
Facilities Reservations Coordinator	2	2	2
Foreman	8	9	9
Groundskeeper	63	63	63
Information Specialist	1	1	1
Laborer	0	1	1
Maintenance Repairman	12	12	12
Payroll Clerk	1	1	1
Plumber	2	1	1
Receptionist	1	0	0
Recreation Administrator	4	4	4
Recreation Area Coordinator	8	7	7
Recreation Center Supervisor	27	27	27
Recreation Maintenance Supervisor	4	5	5
Recreation Oper/Mtc Prog Manager	2	2	2
Recreation Special Program Supervisor	18	20	20
Recreation Zone Manager	11	11	11
Secretary	1	0	0
Shop Carpenter	2	3	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	270	270
PART TIME:			
Asst. Recreation Ctr. Supervisor	60	51	51
TOTAL PART TIME	60	51	51
TOTAL POSITIONS	<u>319</u>	<u>321</u>	<u>321</u>

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED JEFFERSON RECREATION & COMMUNITY CENTER & PLAYGROUND DISTRICT

BUDGET #: 21830

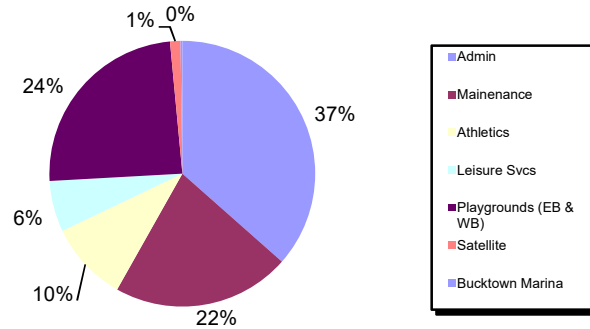
(CULTURE & RECREATION FUNCTION)

2024 DISTRIBUTION OF FUNDING:

Consol Jeff Recreation

Admin	\$ 14,359,600
Maintenance	8,523,488
Athletics	3,836,534
Leisure Svcs	2,437,838
Playgrounds (EB & WB)	9,600,399
Satellite	490,575
Bucktown Marina	89,057
	<u>\$ 39,337,491</u>

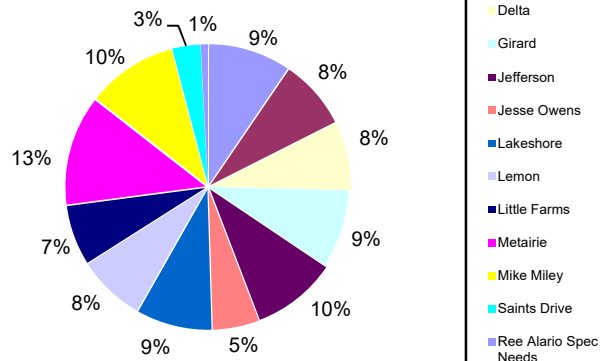
Consol Jeff Recreation



East Bank Playgrounds

Bright	\$ 461,617
Cleary	389,814
Delta	381,679
Girard	438,454
Jefferson	473,730
Jesse Owens	259,983
Lakeshore	422,526
Lemon	377,766
Little Farms	334,998
Metairie	613,001
Mike Miley	504,144
Saints Drive	156,945
Ree Alario Spec Needs	41,439
	<u>\$ 4,856,096</u>

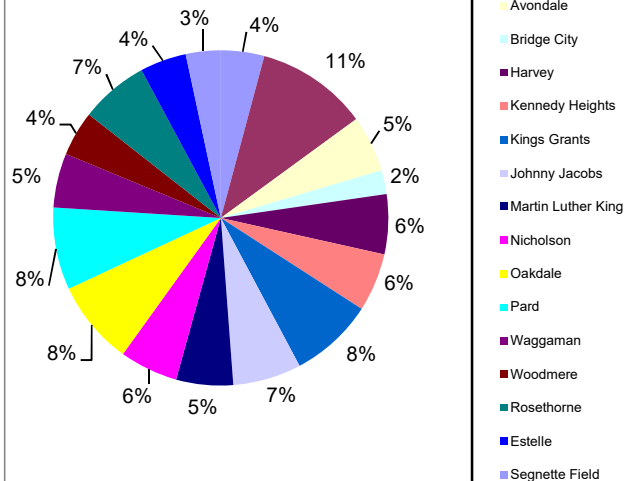
EB Playgrounds



West Bank Playgrounds

Belle Terre	\$ 198,428
Terrytown	512,379
Avondale	257,432
Bridge City	109,739
Harvey	274,322
Kennedy Heights	266,978
Kings Grants	383,827
Johnny Jacobs	311,872
Martin Luther King	260,591
Nicholson	266,766
Oakdale	386,640
Pard	376,668
Waggaman	248,578
Woodmere	206,064
Rosethorne	311,750
Estelle	212,054
Segnette Field	160,215
	<u>\$ 4,744,303</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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	11	11	11		11		11	
BEGINNING FUND BALANCE	\$ 1,030,953	\$ 1,159,812	\$ 1,120,255	\$ 759,463	\$ 1,120,255	-3.4%	\$ 710,372	-36.6%
REVENUES								
Intergovernmental	\$ 543,395	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	0.0%	\$ 300,000	0.0%
Charges For Services	723,770	699,000	693,183	83,446	776,629	11.1%	758,000	-2.4%
Interest Income	18,323	10,000	13,812	6,188	20,000	100.0%	20,000	0.0%
Miscellaneous	12,245	2,000	12,386	414	12,800	540.0%	12,300	-3.9%
Other Financing Sources	222,658	45,000	45,000	-	45,000	0.0%	45,000	0.0%
TOTAL REVENUES	\$ 1,520,391	\$ 1,056,000	\$ 764,381	\$ 390,048	\$ 1,154,429	9.3%	\$ 1,135,300	-1.7%
EXPENDITURES								
Personnel Services	\$ 136,535	\$ 141,446	\$ 146,962	\$ 40,235	\$ 187,197	32.3%	\$ 242,215	29.4%
Operating Expenses	990,356	886,141	970,513	383,799	1,354,312	52.8%	1,360,960	0.5%
Capital Outlay	4,198	177,760	7,698	15,105	22,803	-87.2%	67,228	194.8%
Other Financing Uses	300,000	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 1,431,089	\$ 1,205,347	\$ 1,125,173	\$ 439,139	\$ 1,564,312	29.8%	\$ 1,670,403	6.8%
ENDING FUND BALANCE	\$ 1,120,255	\$ 1,010,465	\$ 759,463	\$ 710,372	\$ 710,372	-29.7%	\$ 175,269	-75.3%
15% Reserve							169,663	
BALANCE AFTER RESERVE							5,606	

BUDGET HIGHLIGHTS:

The 2024 budget increased 38.6% above the 2023 Adopted Budget and increased 6.8% above the 2023 Amended Budget. The increase is due to the temporary rental HVAC units, HVAC maintenance contract and in increase in personnel services.

The operating revenues were negatively effected by the COVID-19 pandemic. Both operating and non-operating revenues have improved over the last few years. We continue to closely monitor the non-operating revenues that support operations as the economy begins to slow down.

Capital outlay includes funding for an aerial work platform, network and computer equipment.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Event days	246	268	280
Catered Events	25	33	40

JEFFERSON PARISH, LOUISIANA

ALARIO CENTER

BUDGET # : 21850

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
General Manager Alario Center	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Alario Center Events Coordinator	0	1	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	0	0
Building Maintenance Supervisor	0	1	1
Executive Assistant	1	1	1
Foreman	1	0	0
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 Families 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, a splash park, a newly constructed bike path, cross country trail, kayak launch, fishing pier and soccer fields.

Goals include:

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

DEPARTMENTAL SUMMARY:

Positions	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	4	4	4		4		4	
BEGINNING FUND BALANCE	\$ 634,838	\$ 735,506	\$ 937,194	\$ 683,444	\$ 937,194	27.4%	\$ 644,425	-31.2%
REVENUES								
Charge for Services	\$ 938,445	\$ 937,362	\$ 677,823	\$ 259,539	\$ 937,362	0.0%	\$ 938,149	0.1%
Interest Income	3,561	2,000	6,203	1,797	8,000	300.0%	8,000	0.0%
Miscellaneous	2,014	-	-	-	-		-	
Other Financing Sources	279,458	-	-	-	-		-	
TOTAL REVENUES	\$ 1,223,477	\$ 939,362	\$ 684,026	\$ 261,336	\$ 945,362	0.6%	\$ 946,149	0.1%
EXPENDITURES								
Personnel Services	\$ 141,598	\$ 235,279	\$ 88,216	\$ 146,063	\$ 234,279	-0.4%	\$ 274,987	17.4%
Operating Expenses	108,823	257,210	125,281	141,576	266,857	3.8%	281,046	5.3%
Capital Outlay	-	-	-	12,716	12,716		-	-100.0%
Other Financing Uses	670,700	671,250	724,279	-	724,279	7.9%	669,500	-7.6%
TOTAL EXPENDITURES	\$ 921,121	\$ 1,163,739	\$ 937,776	\$ 300,355	\$ 1,238,131	6.4%	\$ 1,225,533	-1.0%
ENDING FUND BALANCE	\$ 937,194	\$ 511,129	\$ 683,444	\$ 644,425	\$ 644,425	26.1%	\$ 365,041	-43.4%
15% Reserve							37,563	
BALANCE AFTER RESERVE							327,478	

BUDGET HIGHLIGHTS:

The 2024 budget increased 5.3% above the 2023 Adopted Budget and decreased 1% below the 2023 Amended Budget. The increase as compared to the Adopted Budget is as a result of a position moving from part-time to a full-time position. Planned future amenities include a visitors center and an ADA tot lot.

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

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Park Visitors	11,000	18,000	25,000
Events	4	4	5
New Amenities to the Park	-	5	2

JEFFERSON PARISH, LOUISIANA

PARC DES FAMILLES

BUDGET # : 21930

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Groundskeeper	1	2	2
Park Manager	1	1	1
Park Ranger	1	1	1
Park Superintendent	1	0	0
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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 670,188	\$ 603,231	\$ 607,412	\$ 737,908	\$ 607,412	0.7%	\$ 647,869	6.7%
REVENUES								
Taxes	\$ 316,381	\$ 315,300	\$ 510,702	\$ 4,598	\$ 515,300	63.4%	\$ 514,800	-0.1%
Interest Income	10,350	8,500	13,566	4,934	18,500	117.6%	18,500	0.0%
TOTAL REVENUES	\$ 326,731	\$ 323,800	\$ 524,268	\$ 9,532	\$ 533,800	64.9%	\$ 533,300	-0.1%
EXPENDITURES								
Operating Expenses	\$ 389,507	\$ 393,343	\$ 393,772	\$ 99,571	\$ 493,343	25.4%	\$ 391,273	-20.7%
TOTAL EXPENDITURES	\$ 389,507	\$ 393,343	\$ 393,772	\$ 99,571	\$ 493,343	25.4%	\$ 391,273	-20.7%
ENDING FUND BALANCE	\$ 607,412	\$ 533,688	\$ 737,908	\$ 647,869	\$ 647,869	21.4%	\$ 789,896	21.9%
15% Reserve							58,426	
BALANCE AFTER RESERVE							731,470	

BUDGET HIGHLIGHTS:

The 2024 budget remains consistent with the 2023 Adopted Budget and decreased 20.7% below the 2023 Amended Budget. The decrease is due to a one-time allocation for repairs and improvements to the baseball field as a result of damages from hurricane Ida not reoccurring in 2024.

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

The 2024 Budget contains a monthly allotment of \$31,500.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	30	30	29		29		29	
BEGINNING FUND BALANCE	\$ 1,209,920	\$ 815,185	\$ 1,483,479	\$ 1,345,861	\$ 1,483,479	82.0%	\$ 977,862	-34.1%
REVENUES								
Charges For Services	\$ 2,479,463	\$ 2,332,860	\$ 1,724,320	\$ 605,540	\$ 2,329,860	-0.1%	\$ 2,399,050	3.0%
Interest Income	15,811	12,000	17,469	6,531	24,000	100.0%	24,000	0.0%
Miscellaneous	52,436	-	36,727	30	36,757		-	-100.0%
Other Financing Sources	87,285	-	24,842	-	24,842		-	-100.0%
TOTAL REVENUES	\$ 2,634,995	\$ 2,344,860	\$ 1,803,358	\$ 612,101	\$ 2,415,459	3.0%	\$ 2,423,050	0.3%
EXPENDITURES								
Personnel Services	\$ 1,467,682	\$ 1,886,914	\$ 1,222,686	\$ 664,228	\$ 1,886,914	0.0%	\$ 2,015,092	6.8%
Operating Expenses	772,885	944,025	694,103	296,097	990,200	4.9%	1,024,370	3.5%
Capital Outlay	120,869	-	24,187	19,775	43,962		4,149	-90.6%
TOTAL EXPENDITURES	\$ 2,361,437	\$ 2,830,939	\$ 1,940,976	\$ 980,100	\$ 2,921,076	3.2%	\$ 3,043,611	4.2%
ENDING FUND BALANCE	\$ 1,483,479	\$ 329,106	\$ 1,345,861	\$ 977,862	\$ 977,862	197.1%	\$ 357,301	-63.5%
15% Reserve							354,215	
BALANCE AFTER RESERVE							3,086	

BUDGET HIGHLIGHTS:

The 2024 budget increased 7.5 % above the 2023 Adopted Budget and increased 4.2% above the 2023 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 \$1.76 per household projected to generate \$2.4 million. Additional revenue is collected from facility use and amusement ride fees.

Capital outlay includes funding for network equipment.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Reservations/Bookings	700	900	900
Events at the Park	54	60	75
Christmas Light Vehicle Attendance	20,000	20,000	20,000

JEFFERSON PARISH, LOUISIANA

LAFRENIERE PARK

BUDGET # : 21950

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Clerk	1	0	0
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 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	27	26	26
PART TIME:			
Amusement Ride Operator	1	2	2
Park Ranger	<u>2</u>	<u>1</u>	<u>1</u>
TOTAL PART TIME	3	3	3
TOTAL POSITIONS	<u>30</u>	<u>29</u>	<u>29</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 quadruplex, 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	10	10	10		10		10	
BEGINNING FUND BALANCE	\$ 1,533,773	\$ 1,530,844	\$ 1,751,921	\$ 1,486,569	\$ 1,751,921	14.4%	\$ 1,708,560	-2.5%
REVENUES								
Taxes	\$ 100,000	\$ 300,000	\$ -	\$ 300,000	\$ 300,000	0.0%	\$ 300,000	0.0%
Intergovernmental	430,889	260,000	-	260,000	260,000	0.0%	260,000	0.0%
Charge for Services	336,620	325,000	286,006	38,994	325,000	0.0%	317,000	-2.5%
Interest Income	22,624	17,000	24,343	9,657	34,000	100.0%	34,000	0.0%
Miscellaneous	21,214	200	4,641	59	4,700	2250.0%	5,000	6.4%
TOTAL REVENUES	911,347	\$ 902,200	\$ 314,990	\$ 608,710	\$ 923,700	2.4%	\$ 916,000	-0.8%
EXPENDITURES								
Personnel Services	\$ 394,091	\$ 484,479	\$ 347,431	\$ 176,048	\$ 523,479	8.0%	\$ 590,151	12.7%
Operating Expenses	299,108	411,815	232,911	171,720	404,631	-1.7%	497,685	23.0%
Capital Outlay	-	24,000	-	38,951	38,951	62.3%	1,595	-95.9%
TOTAL EXPENDITURES	693,199	\$ 920,294	\$ 580,342	\$ 386,719	\$ 967,061	5.1%	\$ 1,089,431	12.7%
ENDING FUND BALANCE	\$ 1,751,921	\$ 1,512,750	\$ 1,486,569	\$ 1,708,560	\$ 1,708,560	12.9%	\$ 1,535,129	-10.2%
15% Reserve							103,980	
BALANCE AFTER RESERVE							1,431,149	

BUDGET HIGHLIGHTS:

The 2024 budget increased 18.4% above the 2023 Adopted Budget and 12.7% above the 2023 Amended Budget. The increase as compared to the 2023 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.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 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:

	2022 Amended Budget	2023 Amended Budget	2024 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 650,495	\$ 563,718	\$ 675,876	\$ 574,324	\$ 675,876	19.9%	\$ 407,105	-39.8%
REVENUES								
Charges for Services	\$ 399,148	\$ 408,000	\$ 278,138	\$ 129,862	\$ 408,000	0.0%	\$ 398,000	-2.5%
Interest Income	9,608	6,500	9,344	4,655	13,999	115.4%	14,000	0.0%
Other Financing Sources	-	-	-	26,000	26,000		-	-100.0%
TOTAL REVENUES	\$ 408,757	\$ 414,500	\$ 287,482	\$ 160,517	\$ 447,999	8.1%	\$ 412,000	-8.0%
EXPENDITURES								
Operating Expenses	\$ 183,801	\$ 821	\$ 141,513	\$ 243,786	\$ 385,299		\$ 2,150	-99.4%
Other Financing Uses	199,574	-	247,521	83,950	331,471		-	-100.0%
TOTAL EXPENDITURES	\$ 383,375	\$ 821	\$ 389,034	\$ 327,736	\$ 716,770		\$ 2,150	-99.7%
ENDING FUND BALANCE	\$ 675,876	\$ 977,397	\$ 574,324	\$ 407,105	\$ 407,105	-58.3%	\$ 816,955	100.7%

BUDGET HIGHLIGHTS:

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

JEFFERSON PARISH, LOUISIANA
VIDEO POKER FUND

BUDGET # : 22020
(COUNCIL DISTRICT IMPROVEMENT/ASSISTANCE)

MISSION/FUNCTION(S):

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

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

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

DEPARTMENTAL SUMMARY:

Positions	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 2,699,081	\$ 2,639,024	\$ 3,888,637	\$ 2,504,083	\$ 3,888,637	47.4%	\$ 1,689,358	-56.6%
REVENUES								
Charges for Services	\$ 2,150,055	\$ 1,600,000	\$ 1,287,504	\$ 312,496	\$ 1,600,000	0.0%	\$ 1,720,000	7.5%
Interest Income	45,449	20,000	48,052	21,948	70,000	250.0%	70,000	0.0%
Other Financing Sources	20,933	-	5,968	-	5,968		-	-100.0%
TOTAL REVENUES	\$ 2,216,437	\$ 1,620,000	\$ 1,341,524	\$ 334,444	\$ 1,675,968	3.5%	\$ 1,790,000	6.8%
EXPENDITURES								
Operating Expenses	\$ 400,642	\$ 10,557	\$ 1,182,306	\$ 917,084	\$ 2,099,390		\$ 3,279	-99.8%
Other Financing Uses	626,240	-	1,543,772	232,085	1,775,857		-	-100.0%
TOTAL EXPENDITURES	\$ 1,026,882	\$ 10,557	\$ 2,726,078	\$ 1,149,169	\$ 3,875,247		\$ 3,279	-99.9%
ENDING FUND BALANCE	\$ 3,888,637	\$ 4,248,467	\$ 2,504,083	\$ 1,689,358	\$ 1,689,358	-60.2%	\$ 3,476,079	105.8%

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 2,241,013	\$ 1,883,357	\$ 2,854,459	\$ 2,354,030	\$ 2,854,459	51.6%	\$ 2,099,722	-26.4%
REVENUES								
Taxes	\$ 1,578,072	\$ 1,260,000	\$ 923,144	\$ 336,856	\$ 1,260,000	0.0%	\$ 1,300,000	3.2%
Interest Income	32,637	19,000	36,847	10,153	47,000	147.4%	47,000	0.0%
Other Financing Uses	-	-	-	-	30,225		-	-100.0%
TOTAL REVENUES	\$ 1,610,709	\$ 1,279,000	\$ 959,991	\$ 347,009	\$ 1,337,225	4.6%	\$ 1,347,000	0.7%
EXPENDITURES								
Operating Expenses	\$ 480,870	\$ 4,004	\$ 899,424	\$ 575,464	\$ 1,474,888		\$ 3,336	-99.8%
Other Financing Uses	516,393	-	560,996	56,078	617,074		173,434	-71.9%
TOTAL EXPENDITURES	\$ 997,263	\$ 4,004	\$ 1,460,420	\$ 631,542	\$ 2,091,962		\$ 176,770	-91.6%
ENDING FUND BALANCE	\$ 2,854,459	\$ 3,158,353	\$ 2,354,030	\$ 2,069,497	\$ 2,099,722	-33.5%	\$ 3,269,952	55.7%

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 4,112,196	\$ 3,306,142	\$ 4,242,877	\$ 2,666,612	\$ 4,242,877	28.3%	\$ 1,697,202	-60.0%
REVENUES								
Charges for Services	\$ 2,451,665	\$ 2,250,000	\$ 1,631,800	\$ 618,200	\$ 2,250,000	0.0%	\$ 2,250,000	0.0%
Interest Income	62,250	37,000	46,244	20,756	67,000	81.1%	67,000	0.0%
Other Financing Uses	1,019	-	3,109	1	3,110		-	-100.0%
TOTAL REVENUES	\$ 2,514,935	\$ 2,287,000	\$ 1,681,153	\$ 638,957	\$ 2,320,110	1.4%	\$ 2,317,000	-0.1%
EXPENDITURES								
Operating Expenses	\$ 348,418	\$ 4,567	\$ 890,646	\$ 1,516,369	\$ 2,407,015		\$ 6,224	-99.7%
Capital Outlay	-	-	112,197	1,103	113,300		-	-100.0%
Other Financing Uses	2,035,835	-	2,254,575	90,895	2,345,470		-	-100.0%
TOTAL EXPENDITURES	\$ 2,384,253	\$ 4,567	\$ 3,257,418	\$ 1,608,367	\$ 4,865,785		\$ 6,224	-99.9%
ENDING FUND BALANCE	\$ 4,242,877	\$ 5,588,575	\$ 2,666,612	\$ 1,697,202	\$ 1,697,202	-69.6%	\$ 4,007,978	136.2%

BUDGET HIGHLIGHTS:

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

JEFFERSON PARISH, LOUISIANA
FIRE DISTRICT NO. 9

BUDGET # : 22080
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

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

DEPARTMENTAL SUMMARY:

Positions	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 170,989	\$ 216,286	\$ 259,541	\$ 502,439	\$ 259,541	20.0%	\$ 217,544	-16.2%
REVENUES								
Taxes	\$ 610,895	\$ 607,714	\$ 980,687	\$ 7,027	\$ 987,714	62.5%	\$ 987,714	0.0%
Intergovernmental	17,365	17,365	14,729	2,636	17,365	0.0%	14,730	-15.2%
Interest Income	5,914	3,500	11,528	1,972	13,500	285.7%	13,500	0.0%
Miscellaneous	137	-	-	-	-		-	
Other Financing Sources	392,411	-	-	-	-		-	
TOTAL REVENUES	\$ 1,026,721	\$ 628,579	\$ 1,006,944	\$ 11,635	\$ 1,018,579	62.0%	\$ 1,015,944	-0.3%
EXPENDITURES								
Operating Expenses	\$ 924,993	\$ 671,859	\$ 764,046	\$ 296,530	\$ 1,060,576	57.9%	\$ 982,393	-7.4%
Other Financing Uses	13,176	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 938,169	\$ 671,859	\$ 764,046	\$ 296,530	\$ 1,060,576	57.9%	\$ 982,393	-7.4%
ENDING FUND BALANCE	\$ 259,541	\$ 173,006	\$ 502,439	\$ 217,544	\$ 217,544	25.7%	\$ 251,095	15.4%
15% Reserve							138,749	
BALANCE AFTER RESERVE							112,346	

BUDGET HIGHLIGHTS:

The 2024 budget increased 46.2% above the 2023 Adopted Budget and 7.4% below the 2023 Amended Budget. The increase is due to property assessments returning to pre-hurricane Ida levels.

The main revenue source is Property Taxes currently levied at 21.1 mills and projected to generate approximately \$987,000 toward operations.

The 2024 Budget contains a monthly allotment of \$77,500.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Dispatched calls	385	307	400
Property Insurance Association of Louisiana-Fire Classification rating	3	3	3
Training Hours	2,652	2,422	2,500

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 516,609	\$ 340,940	\$ 347,487	\$ 398,146	\$ 347,487	1.9%	\$ 236,195	-32.0%
REVENUES								
Taxes	\$ 589,875	\$ 574,100	\$ 564,763	\$ 9,337	\$ 574,100	0.0%	\$ 573,100	-0.2%
Intergovernmental	26,999	26,999	142,874	4,125	146,999	444.5%	22,874	-84.4%
Interest Income	8,732	8,500	9,544	3,956	13,500	58.8%	13,500	0.0%
Miscellaneous	638	-	-	-	-		-	
TOTAL REVENUES	\$ 626,244	\$ 609,599	\$ 717,181	\$ 17,418	\$ 734,599	20.5%	\$ 609,474	-17.0%
EXPENDITURES								
Operating Expenses	\$ 782,058	\$ 725,891	\$ 666,522	\$ 179,369	\$ 845,891	16.5%	\$ 721,360	-14.7%
Other Financing Uses	13,308	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 795,366	\$ 725,891	\$ 666,522	\$ 179,369	\$ 845,891	16.5%	\$ 721,360	-14.7%
ENDING FUND BALANCE	\$ 347,487	\$ 224,648	\$ 398,146	\$ 236,195	\$ 236,195	5.1%	\$ 124,309	-47.4%
15% Reserve							117,309	
BALANCE AFTER RESERVE							7,000	

BUDGET HIGHLIGHTS:

The 2024 budget remains consistent with the 2023 Adopted Budget and decreased 14.7% below the 2023 Amended Budget. The decrease is due to a one-time allocation from the State in 2023 for the purchase of fire equipment.

The main revenue source is Property Taxes currently levied at 17.32 mills and projected to generate \$573,000 for operations.

The 2024 Budget contains a monthly allotment of \$57,050.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Dispatched calls	284	300	300
Property Insurance Association of Louisiana-Fire Classification rating	1	1	1
Training Hours	8,323	8,200	8,200

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	283	283	282		282		282	
BEGINNING FUND BALANCE	\$ 19,964,562	\$ 11,571,109	\$ 18,773,280	\$ 32,654,100	\$ 18,773,280	62.2%	\$ 15,146,017	-19.3%
REVENUES								
Taxes	\$ 42,846,602	\$ 45,864,738	\$ 48,090,128	\$ (120,290)	\$ 47,969,838	4.6%	\$ 47,948,741	0.0%
Intergovernmental	2,578,235	2,562,457	3,020,966	393,290	3,414,256	33.2%	2,387,225	-30.1%
Interest Income	457,391	480,000	660,216	269,784	930,000	93.8%	930,000	0.0%
Miscellaneous	331,335	32,000	16,605	15,395	32,000	0.0%	32,000	0.0%
Other Financing Sources	1,568,746	74,400	1,109,164	-	1,109,164	1390.8%	74,400	-93.3%
TOTAL REVENUES	\$ 47,782,310	\$ 49,013,595	\$ 52,897,079	\$ 558,179	\$ 53,455,258	9.1%	\$ 51,372,366	-3.9%
EXPENDITURES								
Personnel Services	\$ 37,540,933	\$ 36,824,035	\$ 27,634,384	\$ 9,180,487	\$ 36,814,871	0.0%	\$ 42,339,411	15.0%
Operating Expenses	6,741,111	8,790,130	5,908,771	4,991,654	10,900,425	24.0%	9,759,965	-10.5%
Capital Outlay	162,593	2,224,000	2,923,104	3,894,121	6,817,225	206.5%	1,474,186	-78.4%
Other Financing Uses	4,528,954	2,550,000	2,550,000	-	2,550,000	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 48,973,591	\$ 50,388,165	\$ 39,016,259	\$ 18,066,262	\$ 57,082,521	13.3%	\$ 53,573,562	-6.1%
ENDING FUND BALANCE	\$ 18,773,280	\$ 10,196,539	\$ 32,654,100	\$ 15,146,017	\$ 15,146,017	48.5%	\$ 12,944,821	-14.5%
15% Reserve							6,666,696	
BALANCE AFTER RESERVE							6,278,126	

BUDGET HIGHLIGHTS:

The 2024 budget increased 6.3% above the 2023 Adopted Budget and decreased 6.1 below the 2023 Amended Budget. The decrease is primarily due to a reduction in operating expense, capital outlay and no anticipated transfers to capital.

The main revenue source is Property Taxes currently levied at 25.00 mills and projected to generate approximately \$47.9 million for operations.

Capital outlay includes funding for new computers, tablets, network equipment and refurbish of fire trucks.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Dispatched calls	26,157	26,300	26,340
Inspections	2,431	2,400	3,300
Scheduled training Classes	316	316	316
Department Training in House	4,975	4,975	4,975
Property Insurance Association of Louisiana-Fire Classification rating	1	1	1

JEFFERSON PARISH, LOUISIANA

EAST BANK CONSOLIDATED FIRE

BUDGET # : 22100

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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	29	29
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	95	95
Fire Fighter Recruit	0	3	3
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	0	0
TOTAL FULL TIME	2	1	1
TOTAL POSITIONS	<u>283</u>	<u>282</u>	<u>282</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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 3,778,874	\$ 3,442,235	\$ 3,726,870	\$ 4,161,337	\$ 3,726,870	8.3%	\$ 3,105,904	-16.7%
REVENUES								
Taxes	\$ 3,395,149	\$ 3,656,612	\$ 3,762,450	10,262	\$ 3,772,712	3.2%	\$ 3,767,712	-0.1%
Intergovernmental	325,869	325,870	333,793	45,041	378,834	16.3%	283,793	-25.1%
Charges For Services	447,374	411,232	294,399	116,833	411,232	0.0%	450,592	9.6%
Interest Income	69,242	60,000	83,047	36,953	120,000	100.0%	120,000	0.0%
Miscellaneous	7,201	-	-	-	-		-	
TOTAL REVENUES	\$ 4,244,835	\$ 4,453,714	\$ 4,473,689	209,089	\$ 4,682,778	5.1%	\$ 4,622,097	-1.3%
EXPENDITURES								
Operating Expenses	\$ 4,170,854	\$ 4,070,150	\$ 3,964,822	\$ 1,264,522	\$ 5,229,344	28.5%	\$ 4,378,023	-16.3%
Other Financing Uses	125,984	74,400	74,400	-	74,400	0.0%	74,400	0.0%
TOTAL EXPENDITURES	\$ 4,296,838	\$ 4,144,550	\$ 4,039,222	\$ 1,264,522	\$ 5,303,744	28.0%	\$ 4,452,423	-16.1%
ENDING FUND BALANCE	\$ 3,726,870	\$ 3,751,399	\$ 4,161,337	\$ 3,105,904	\$ 3,105,904	-17.2%	\$ 3,275,578	5.5%
15% Reserve							644,526	
BALANCE AFTER RESERVE							2,631,052	

BUDGET HIGHLIGHTS:

The 2024 budget increased 7.4% above the 2023 Adopted Budget and decreased 16.1% below the 2023 Amended Budget. The decrease is due to a one-time allocation of funds from the fund balance and the State for equipment purchases that will not reoccur in 2024.

The main revenue source is Property Tax levied at 20.00 mills and projected to generate \$3.8 million toward operations.

The 2024 Budget contains a monthly allotment of \$329,907. 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

	2022 Actual	2023 Estimated	2024 Estimated
Dispatched calls	919	925	930
Property Insurance Association of Louisiana-Fire Classification rating	1	1	1
Training Hours	6,020	6,220	6,400

JEFFERSON PARISH, LOUISIANA
FIRE DISTRICT NO. 5

BUDGET # : 22120
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

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

DEPARTMENTAL SUMMARY:

Positions	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 4,646,198	\$ 4,707,102	\$ 4,661,861	\$ 5,658,484	\$ 4,661,861	-1.0%	\$ 4,734,980	1.6%
REVENUES								
Taxes	\$ 3,715,501	\$ 3,680,700	\$ 3,762,679	\$ 16,121	\$ 3,778,800	2.7%	\$ 3,778,800	0.0%
Intergovernmental	224,978	224,979	194,968	30,176	225,144	0.1%	194,968	-13.4%
Interest Income	84,251	75,000	99,477	40,523	140,000	86.7%	140,000	0.0%
TOTAL REVENUES	\$ 4,024,730	\$ 3,980,679	\$ 4,057,124	\$ 86,820	\$ 4,143,944	4.1%	\$ 4,113,768	-0.7%
EXPENDITURES								
Operating Expenses	\$ 3,948,372	\$ 3,970,825	\$ 3,060,501	\$ 1,010,324	\$ 4,070,825	2.5%	\$ 4,055,251	-0.4%
Other Financing Uses	60,695	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 4,009,067	\$ 3,970,825	\$ 3,060,501	\$ 1,010,324	\$ 4,070,825	2.5%	\$ 4,055,251	-0.4%
ENDING FUND BALANCE	\$ 4,661,861	\$ 4,716,956	\$ 5,658,484	\$ 4,734,980	\$ 4,734,980	0.4%	\$ 4,793,497	1.2%
15% Reserve							592,256	
BALANCE AFTER RESERVE							4,201,242	

BUDGET HIGHLIGHTS:

The 2024 budget increased 2.1% above the 2023 Adopted Budget and remain consistent with the 2023 Amended budget. The increase as compared to the adopted budget is due to an increase in monthly allotments.

The main revenue source is Property Tax levied at 18.60 mills and is projected to generate approximately \$3.8 million toward operations.

The 2024 Budget contains a monthly allotment of \$310,000.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Dispatched calls	1,138	1,152	1,164
Property Insurance Association of Louisiana-Fire Classification rating	2	2	2
Training Hours	9,290	9,500	9,600

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 14,846,874	\$ 16,432,369	\$ 16,416,574	\$ 18,390,671	\$ 16,416,574	-0.1%	\$ 17,416,945	6.1%
REVENUES								
Taxes	\$ 5,116,147	\$ 5,072,700	\$ 5,257,038	\$ 21,762	\$ 5,278,800	4.1%	\$ 5,276,800	0.0%
Intergovernmental	212,482	212,483	182,249	30,378	212,627	0.1%	182,249	-14.3%
Interest Income	242,375	200,000	291,548	108,452	400,000	100.0%	400,000	0.0%
Miscellaneous	14,155	8,779	7,818	961	8,779	0.0%	9,314	6.1%
TOTAL REVENUES	\$ 5,585,160	\$ 5,493,962	\$ 5,738,653	\$ 161,553	\$ 5,900,206	7.4%	\$ 5,868,363	-0.5%
EXPENDITURES								
Operating Expenses	\$ 3,950,513	\$ 3,957,666	\$ 3,764,556	\$ 1,135,279	\$ 4,899,835	23.8%	\$ 5,528,940	12.8%
Other Financing Uses	64,947	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 4,015,460	\$ 3,957,666	\$ 3,764,556	\$ 1,135,279	\$ 4,899,835	23.8%	\$ 5,528,940	12.8%
ENDING FUND BALANCE	\$ 16,416,574	\$ 17,968,665	\$ 18,390,671	\$ 17,416,945	\$ 17,416,945	-3.1%	\$ 17,756,368	1.9%
15% Reserve							592,577	
BALANCE AFTER RESERVE							17,163,791	

BUDGET HIGHLIGHTS:

The 2024 budget increased 39.7% above the 2023 Adopted Budget and increased 12.8% above the 2023 Amended Budget. The increase compared to the Adopted Budget is due to an one-time allocation authorized by Resolution No. 142064 for SCBA packs and cylinders for the air packs.

The main revenue source is Property Taxes currently levied at 25.00 mills and projected to generate approximately \$5.3 million towards operations.

The 2024 Budget contains a monthly allotment of \$400,000.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Dispatched calls	1,024	686	1,000
Property Insurance Association of Louisiana-Fire Classification rating	2	2	2
Training Hours	2,883	2,800	2,800

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,577,599	\$ 2,254,666	\$ 2,309,675	\$ 3,988,240	\$ 2,309,675	2.4%	\$ 2,880,390	24.7%
REVENUES								
Taxes	\$ 4,860,458	\$ 4,862,835	\$ 5,332,564	\$ 20,271	\$ 5,352,835	10.1%	\$ 5,339,204	-0.3%
Intergovernmental	176,982	176,983	153,306	24,049	177,355	0.2%	153,306	-13.6%
Charges For Services	361,055	374,367	261,559	112,808	374,367	0.0%	380,049	1.5%
Interest Income	49,806	38,000	78,796	29,204	108,000	184.2%	108,000	0.0%
Miscellaneous	32,722	-	-	-	-		-	
TOTAL REVENUES	\$ 5,481,024	\$ 5,452,185	\$ 5,826,225	\$ 186,332	\$ 6,012,557	10.3%	\$ 5,980,559	-0.5%
EXPENDITURES								
Operating Expenses	\$ 4,431,179	\$ 4,456,042	\$ 3,911,860	\$ 1,294,182	\$ 5,206,042	16.8%	\$ 5,199,886	-0.1%
Other Financing Uses	317,769	265,800	235,800	-	235,800	-11.3%	229,800	-2.5%
TOTAL EXPENDITURES	\$ 4,748,948	\$ 4,721,842	\$ 4,147,660	\$ 1,294,182	\$ 5,441,842	15.2%	\$ 5,429,686	-0.2%
ENDING FUND BALANCE	\$ 2,309,675	\$ 2,985,009	\$ 3,988,240	\$ 2,880,390	\$ 2,880,390	-3.5%	\$ 3,431,263	19.1%
15% Reserve							664,677	
BALANCE AFTER RESERVE							2,766,586	

BUDGET HIGHLIGHTS:

The 2024 budget increased 14.9% above the 2023 Adopted Budget and 19.1% above the 2023 Amended Budget. The increase as compared to the 2023 Adopted Budget is due to an increase in monthly allotments.

The 2024 Budget contains a monthly allotment of:

Bridge City	\$79,800
Nine Mile Point	\$81,800
Avondale	\$82,483
Live Oak	\$79,800
Herbert Wallace	\$82,800

The main revenue source is Property Taxes currently levied at 25.00 mills and projected to generate \$5.3 million towards operations.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Dispatched calls	1,604	1,400	1,601
Property Insurance Association of Louisiana-Fire Classification rating	2	2	2
Training Hours	13,744	12,399	13,571

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 3,175,464	\$ 2,520,854	\$ 2,641,954	\$ 5,077,688	\$ 2,641,954	4.8%	\$ 3,106,308	17.6%
REVENUES								
Taxes	\$ 8,169,195	\$ 8,123,950	\$ 8,329,861	\$ 81,189	\$ 8,411,050	3.5%	\$ 8,406,050	-0.1%
Intergovernmental	469,052	370,053	332,000	45,568	377,568	2.0%	332,000	-12.1%
Interest Income	81,800	80,000	110,320	47,680	158,000	97.5%	158,000	0.0%
Miscellaneous	10,603	-	-	-	-		-	
TOTAL REVENUES	\$ 8,730,651	\$ 8,574,003	\$ 8,772,181	\$ 174,437	\$ 8,946,618	4.3%	\$ 8,896,050	-0.6%
EXPENDITURES								
Operating Expenses	\$ 8,162,435	\$ 8,260,858	\$ 6,214,041	\$ 2,145,817	\$ 8,359,858	1.2%	\$ 8,233,475	-1.5%
Other Financing Uses	1,101,726	-	122,406	-	122,406		-	-100.0%
TOTAL EXPENDITURES	\$ 9,264,161	\$ 8,260,858	\$ 6,336,447	\$ 2,145,817	\$ 8,482,264	2.7%	\$ 8,233,475	-2.9%
ENDING FUND BALANCE	\$ 2,641,954	\$ 2,833,999	\$ 5,077,688	\$ 3,106,308	\$ 3,106,308	9.6%	\$ 3,768,883	21.3%
15% Reserve							1,224,365	
BALANCE AFTER RESERVE							2,544,518	

BUDGET HIGHLIGHTS:

The 2024 budget remains consistent with the 2023 Adopted Budget and decreased 2.9% below the 2023 Amended Budget. This decreased is due to a one time transfer to Fire No. 8 capital for additional funding needed 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 \$8.4 million for operations.

The 2024 Budget contains a monthly allotment of \$214,000 per fire company (\$642,000 total monthly).

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Dispatched calls	3,244	3,375	3,490
Property Insurance Association of Louisiana-Fire Classification rating	2	2	2
Training Hours	11,269	13,900	14,500

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	2022 Actual N/A	2023 Adopted Budget N/A	2023 YTD Actual N/A	Estimated Remaining for 2023	2023 Amended Budget N/A	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget N/A	% Chg 2024 Adopted 2023 Amended
BEGINNING FUND BALANCE	\$ 64,020	\$ 64,020	\$ 67,252	\$ 451,680	\$ 67,252	5.0%	\$ 75,252	11.9%
REVENUES								
Other Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Charges For Services	7,545,162	7,690,000	4,554,448	3,135,552	7,690,000	0.0%	7,600,000	-1.2%
Interest Income	3,232	3,500	9,703	1,797	11,500	228.6%	11,500	0.0%
TOTAL REVENUES	\$ 7,548,394	\$ 7,693,500	\$ 4,564,151	\$ 3,137,349	\$ 7,701,500	0.1%	\$ 7,611,500	-1.2%
EXPENDITURES								
Operating Expenses	\$ 7,545,162	\$ 7,693,500	\$ 4,179,723	\$ 3,513,777	\$ 7,693,500	0.0%	\$ 7,655,500	-0.5%
TOTAL EXPENDITURES	\$ 7,545,162	\$ 7,693,500	\$ 4,179,723	\$ 3,513,777	\$ 7,693,500	0.0%	\$ 7,655,500	-0.5%
ENDING FUND BALANCE	\$ 67,252	\$ 64,020	\$ 451,680	\$ 75,252	\$ 75,252	17.5%	\$ 31,252	-58.5%

BUDGET HIGHLIGHTS:

The 2024 budget remains consistent with the 2023 Adopted budget and the 2023 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

	2022 Actual	2023 Estimated	2024 Estimated
911 calls answered	559,130	529,608	502,267
Text to 911	5,622	16,625	51,879
Total Computer Aid Dispatching			
(CAD) Incidents (Law, Fire & EMS)	448,987	467,138	486,022

JEFFERSON PARISH, LOUISIANA

SECURITY ENHANCEMENT DISTRICT RE-CAP

BUDGET # : 22180
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

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

DEPARTMENTAL SUMMARY:

Positions	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ (848)	\$ 9,477	\$ 9,419	\$ 170,920	\$ 9,419	-0.6%	\$ 14,944	58.7%
REVENUES								
Taxes	\$ 620,485	\$ 946,427	\$ 627,750	7	\$ 627,757	0.0%	\$ 633,681	0.9%
Interest Income	3,553	3,800	5,612	1,638	7,250	90.8%	7,500	3.4%
TOTAL REVENUES	\$ 624,038	\$ 950,227	\$ 633,362	\$ 1,645	\$ 635,007	-33.2%	\$ 641,181	1.0%
EXPENDITURES								
Operating Expenses	\$ 613,771	\$ 948,502	\$ 471,861	\$ 157,621	\$ 629,482	-33.6%	\$ 645,710	2.6%
TOTAL EXPENDITURES	\$ 613,771	\$ 948,502	\$ 471,861	\$ 157,621	\$ 629,482	-33.6%	\$ 645,710	2.6%
ENDING FUND BALANCE	\$ 9,419	\$ 11,202	\$ 170,920	\$ 14,944	\$ 14,944	33.4%	\$ 10,415	-30.3%

BUDGET HIGHLIGHTS:

The 2024 budget decreased 31.9% below the 2023 Adopted Budget and increased 2.6% above the 2023 Amended Budget. The decrease is primarily due to Old Metairie Security Enhancement District funds no longer being received and distributed by the Parish.

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

There are two separate taxing district within the fund: Stonebridge with a fee of \$475.04 per parcel and Plantation Estates at \$500 per parcel.

JEFFERSON PARISH, LOUISIANA
SECURITY ENHANCEMENT DISTRICT - STONEBRIDGE

BUDGET # : 22180 - 2870
(PUBLIC SAFETY FUNCTION)

MISSION/FUNCTION(S):

The Security Enhancement District was created to levy an annual Security Enhancement Tax for 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ (1,090)	\$ 8,840	\$ 8,602	\$ 116,050	\$ 8,602	-2.7%	\$ 11,277	31.1%
REVENUES								
Taxes	\$ 414,295	\$ 422,134	\$ 421,808	\$ 326	\$ 422,134	0.0%	\$ 427,491	1.3%
Interest Income	1,776	2,000	2,806	844	3,650	82.5%	4,000	9.6%
TOTAL REVENUES	\$ 416,072	\$ 424,134	\$ 424,614	\$ 1,170	\$ 425,784	0.4%	\$ 431,491	1.3%
EXPENDITURES								
Operating Expenses	\$ 406,380	\$ 423,109	\$ 317,166	\$ 105,943	\$ 423,109	0.0%	\$ 434,368	2.7%
TOTAL EXPENDITURES	\$ 406,380	\$ 423,109	\$ 317,166	\$ 105,943	\$ 423,109	0.0%	\$ 434,368	2.7%
ENDING FUND BALANCE	\$ 8,602	\$ 9,865	\$ 116,050	\$ 11,277	\$ 11,277	14.3%	\$ 8,400	-25.5%

BUDGET HIGHLIGHTS:

The 2024 budget remained increased 2.7% above the 2023 Adopted Budget and the increased 2.7% above 2023 Amended Budget.

The main source of revenue is the levy of a security fee of \$475.04 for services in the subdivision. The security fee was renewed beginning in 2015 for ten years (Resolution No. 123989).

The 2024 monthly allotment will start off at \$36,000 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 243	\$ 638	\$ 818	\$ 54,871	\$ 818	28.2%	\$ 3,668	348.6%
REVENUES								
Taxes	\$ 206,190	\$ 205,273	\$ 205,942	\$ (319)	\$ 205,623	0.2%	\$ 206,190	0.3%
Interest Income	1,776	1,600	2,806	794	3,600	125.0%	3,500	-2.8%
TOTAL REVENUES	\$ 207,966	\$ 206,873	\$ 208,748	\$ 475	\$ 209,223	1.1%	\$ 209,690	0.2%
EXPENDITURES								
Operating Expenses	\$ 207,391	\$ 206,373	\$ 154,695	\$ 51,678	\$ 206,373	0.0%	\$ 211,342	2.4%
TOTAL EXPENDITURES	\$ 207,391	\$ 206,373	\$ 154,695	\$ 51,678	\$ 206,373	0.0%	\$ 211,342	2.4%
ENDING FUND BALANCE	\$ 818	\$ 1,138	\$ 54,871	\$ 3,668	\$ 3,668	222.4%	\$ 2,016	-45.0%

BUDGET HIGHLIGHTS:

The 2024 budget increase 2.4% above the 2023 Adopted Budget and 2.4% above the 2023 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 2024 monthly allotment will start off at \$17,500 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
REVENUES								
Taxes	\$ -	\$ 319,020	\$ -	\$ -	\$ -	-100.0%	\$ -	
Interest	-	200	-	-	-	-100.0%	\$ -	
TOTAL REVENUES	\$ -	\$ 319,220	\$ -	\$ -	\$ -	-100.0%	\$ -	
EXPENDITURES								
Operating Expenses	\$ -	\$ 319,020	\$ -	\$ -	\$ -	-100.0%	\$ -	
TOTAL EXPENDITURES	-	319,020	-	-	-	-100.0%	\$ -	
ENDING FUND BALANCE	\$ -	\$ 200	\$ -	\$ -	\$ -	-100.0%	\$ -	

BUDGET HIGHLIGHTS:

Annual tax collections are being remitted directly to the District. The budget was amended to eliminate this division in 2023.

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	13	13	13		13		13	
BEGINNING FUND BALANCE	\$ 332,991	\$ 335,272	\$ 363,625	\$ 93,573	\$ 363,625	8.5%	\$ 251,995	-30.7%
REVENUES								
Fines and Forfeitures	\$ 1,051,566	\$ 1,180,300	\$ 698,588	\$ 481,712	\$ 1,180,300	0.0%	\$ 1,055,300	-10.6%
Interest Income	3,867	2,000	4,540	1,460	6,000	200.0%	6,000	0.0%
Miscellaneous	6,385	150	-	150	150	0.0%	150	0.0%
Other Financing Sources	487,102	278,983	278,983	150,000	428,983	53.8%	633,581	47.7%
TOTAL REVENUES	\$ 1,548,920	\$ 1,461,433	\$ 982,111	\$ 633,322	\$ 1,615,433	10.5%	\$ 1,695,031	4.9%
EXPENDITURES								
Personnel Services	\$ 1,467,369	\$ 1,517,162	\$ 1,214,687	\$ 452,475	\$ 1,667,162	9.9%	\$ 1,650,229	-1.0%
Operating Expenses	50,916	59,865	37,476	22,425	59,901	0.1%	61,701	3.0%
TOTAL EXPENDITURES	\$ 1,518,285	\$ 1,577,027	\$ 1,252,163	\$ 474,900	\$ 1,727,063		\$ 1,711,930	-0.9%
ENDING FUND BALANCE	\$ 363,625	\$ 219,678	\$ 93,573	\$ 251,995	\$ 251,995	14.7%	\$ 235,096	-6.7%
15% Reserve							227,743	
BALANCE AFTER RESERVE							\$ 7,353	

BUDGET HIGHLIGHTS:

The 2024 budget increased 8.6% above the 2023 Adopted Budget and remains consistent with the 2023 Amended Budget.

The major source of revenue is the collection of court related fees (probation, commissioner and bail bonds) projected to generate \$1.1 million. Other Financing Sources is due to 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 and a transfer from the General Fund.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Criminal Commissioner Hearings	21,231	25,000	25,000
Criminal Commissioner Warrants Signed	9,858	10,000	10,000
Domestic Commissioner Hearings	11,865	12,000	12,000
Domestic Comm. Hearing Officer hearings	6,126	6,000	6,000
Collections total	\$2,588,688	\$2,500,000	\$2,500,000

JEFFERSON PARISH, LOUISIANA

24TH COURT COMMISSIONERS

BUDGET # : 22190

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Collections Officer	3	3	3
Commissioner	3	3	3
Department Secretary	2	2	2
Hearing Officer	4	4	4
Program Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	13	13	13
TOTAL POSITIONS	<u>13</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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	248	248	249		249		249	
BEGINNING FUND BALANCE	\$ 32,608,906	\$ 17,596,799	\$ 39,547,540	\$ 29,259,990	\$ 39,547,540	124.7%	\$ 24,599,095	-37.8%
REVENUES								
Taxes	\$ 47,131,033	\$ 43,626,577	\$ 25,995,731	\$ 17,630,846	\$ 43,626,577	0.0%	\$ 44,818,556	2.7%
Licenses & Permits	1,221,640	502,900	434,486	80,414	514,900	2.4%	611,000	18.7%
Intergovernmental	1,958,760	1,458,090	2,912,469	(174,894)	2,737,575	87.8%	1,499,090	-45.2%
Charges for Services	67,272	40,000	92,580	(52,580)	40,000	0.0%	45,000	12.5%
Interest Income	330,459	210,000	397,483	162,517	560,000	166.7%	560,000	0.0%
Miscellaneous	962,563	191,000	986,069	(527,319)	458,750	140.2%	216,000	-52.9%
Other Financing Sources	537,782	400,000	473,393	-	473,393	18.3%	400,000	-15.5%
TOTAL REVENUES	\$ 52,209,508	\$ 46,428,567	\$ 31,292,211	\$ 17,118,984	\$ 48,411,195	4.3%	\$ 48,149,646	-0.5%
EXPENDITURES								
Personnel Services	\$ 14,451,444	\$ 17,471,765	\$ 11,343,445	\$ 6,132,382	\$ 17,475,827	0.0%	18,300,238	4.7%
Operating Expenses	19,396,525	26,140,395	18,931,199	12,190,515	31,121,714	19.1%	29,210,852	-6.1%
Capital Outlay	869,904	2,228,000	1,355,117	3,306,982	4,662,099	109.3%	2,140,480	-54.1%
Other Financing Uses	10,553,000	8,700,000	9,950,000	150,000	10,100,000	16.1%	17,176,345	70.1%
TOTAL EXPENDITURES	\$ 45,270,873	\$ 54,540,160	\$ 41,579,761	\$ 21,779,879	\$ 63,359,640	16.2%	\$ 66,827,915	5.5%
ENDING FUND BALANCE	\$ 39,547,540	\$ 9,485,206	\$ 29,259,990	\$ 24,599,095	\$ 24,599,095	159.3%	\$ 5,920,826	-75.9%
15% Reserve							5,207,681	
BALANCE AFTER RESERVE							\$ 713,146	

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 2024 budget increased 22.5% above the 2023 Adopted Budget and increased 5.5% above the 2023 Amended Budget. The increase as compared to the 2023 Adopted Budget is primarily due to an increase in transfers to capital for capital improvements.

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
Positions	164	164	164		164		164	
EXPENDITURES								
Personnel Services	\$ 9,168,007	\$ 11,343,723	\$ 7,095,162	\$ 4,252,561	\$ 11,347,723	0.0%	\$ 11,583,550	2.1%
Operating Expenses	13,038,056	18,495,299	13,038,761	9,697,993	22,736,754	22.9%	20,705,980	-8.9%
Capital Outlay	386,478	1,493,000	647,492	2,733,334	3,380,826	126.4%	1,604,490	-52.5%
Other Financing Uses	10,553,000	8,700,000	9,950,000	150,000	10,100,000	16.1%	17,176,345	70.1%
TOTAL EXPENDITURES	\$ 33,145,541	\$ 40,032,022	\$ 30,731,415	\$ 16,833,888	\$ 47,565,303	18.8%	\$ 51,070,365	7.4%

BUDGET HIGHLIGHTS:

The 2024 budget increased 27.6% above the 2023 Adopted Budget and 7.4% above the 2023 Amended Budget. The increase is primarily due to an increase in transfers to capital for capital improvements.

Capital outlay includes funding for dump trucks, a container truck, two backhoes, an excavator, a compressor 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

	2022 Actual	2023 Estimated	2024 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:

	2022 Amended Budget	2023 Amended Budget	2024 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	10	10	10
Equipment Operator	25	25	25
Executive Assistant	1	1	1
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	1	1	1
Road Maintenance Foreman	15	15	15
Road Maintenance Supt	9	9	9
Roads Oper/Mtc Program Manager	1	1	1
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	164	164	164
TOTAL POSITIONS	<u>164</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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
Positions	44	44	45		45		45	
EXPENDITURES								
Personnel Services	\$ 2,657,154	\$ 3,140,456	\$ 2,175,159	\$ 965,297	\$ 3,140,456	0.0%	\$ 3,499,639	11.4%
Operating Expenses	4,651,762	5,633,389	4,505,870	1,676,266	6,182,136	9.7%	6,330,762	2.4%
Capital Outlay	332,634	540,000	523,909	378,358	902,267	67.1%	461,000	-48.9%
TOTAL EXPENDITURES	<u>\$ 7,641,551</u>	<u>\$ 9,313,845</u>	<u>\$ 7,204,938</u>	<u>\$ 3,019,921</u>	<u>\$ 10,224,859</u>	9.8%	<u>\$ 10,291,401</u>	0.7%

BUDGET HIGHLIGHTS:

The 2024 budget increased 10.5% above the 2023 Adopted Budget and remains consistent with the 2023 Amended Budget.

Capital outlay includes funding for hook lift truck, small trailer, cargo van, forestry disc skid steer, and bobcat skid steer.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Grass Cutting-Smooth (acres)	850	850	850
Grass Cutting-Rough (acres)	500	500	500
In-House tree cutting	374	500	500
Contract tree cutting	479	100	100
In-House tree trimming	2,049	1,500	1,500
Contract tree trimming	124	250	250
Tree Planted	303	120	150

JEFFERSON PARISH, LOUISIANA

PARKWAY DEPARTMENT

BUDGET # : 22200-3050/3051/3052

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	0	1	1
Arborist	1	1	1
Clerk	1	0	0
Complaints Investigator	1	1	1
Equipment Operator	19	19	19
Executive Assistant	1	0	0
Executive Superintendent	0	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	2	2
Vegetative Management Specialist	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	44	45	45
TOTAL POSITIONS	<u>44</u>	<u>45</u>	<u>45</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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	40	40	40		40		40	
EXPENDITURES								
Personnel Services	\$ 2,626,282	\$ 2,987,586	\$ 2,073,124	\$ 914,524	\$ 2,987,648	0.0%	\$ 3,217,049	7.7%
Operating Expenses	1,706,707	2,011,707	1,386,568	816,256	2,202,824	9.5%	2,174,110	-1.3%
Capital Outlay	150,792	195,000	183,716	195,290	379,006	94.4%	74,990	-80.2%
TOTAL EXPENDITURES	<u>\$ 4,483,781</u>	<u>\$ 5,194,293</u>	<u>\$ 3,643,408</u>	<u>\$ 1,926,070</u>	<u>\$ 5,569,478</u>	7.2%	<u>\$ 5,466,149</u>	-1.9%

BUDGET HIGHLIGHTS:

The 2024 budget increased 5.2% above the 2023 Adopted Budget and decreased 1.9% below the 2023 Amended Budget.

Capital outlay includes funding for a crew cab pickup truck and computer and network equipment.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Traffic Signals & School Zone Flashers Maintained:	288	290	300

JEFFERSON PARISH, LOUISIANA

TRAFFIC ENGINEERING

BUDGET # : 22200-3005

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	0	1	1
Engineer	2	2	2
Executive Assistant	1	0	0
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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,260,777	\$ 1,186,815	\$ 1,444,100	\$ 1,633,776	\$ 1,444,100	21.7%	\$ 1,360,590	-5.8%
REVENUES								
Interest Income	\$ 21,788	\$ 18,000	\$ 26,162	\$ 9,838	\$ 36,000	100.0%	\$ 36,000	0.0%
Miscellaneous	696,478	656,500	733,651	2,849	736,500	12.2%	696,500	-5.4%
Other Financing Sources	48,448	-	-	-	-		-	
TOTAL REVENUES	\$ 766,714	\$ 674,500	\$ 759,813	\$ 12,687	\$ 772,500	14.5%	\$ 732,500	-5.2%
EXPENDITURES								
Operating Expenses	\$ 355,191	\$ 590,465	\$ 340,537	\$ 285,873	\$ 626,410	6.1%	\$ 626,823	0.1%
Other Financing Uses	228,200	229,600	229,600	-	229,600	0.0%	222,850	-2.9%
TOTAL EXPENDITURES	\$ 583,391	\$ 820,065	\$ 570,137	\$ 285,873	\$ 856,010	4.4%	\$ 849,673	-0.7%
ENDING FUND BALANCE	\$ 1,444,100	\$ 1,041,250	\$ 1,633,776	\$ 1,360,590	\$ 1,360,590	30.7%	\$ 1,243,417	-8.6%
15% Reserve							53,279	
BALANCE AFTER RESERVE							1,190,138	

BUDGET HIGHLIGHTS:

The 2024 budget increased 3.6% above the 2023 Adopted Budget and decreased 0.7% below the 2023 Amended Budget.

Other financing uses accounts for a transfer to the debt service fund which has provided funding for payment of the CPZ bond issue.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,785,931	\$ 1,813,865	\$ 1,907,443	\$ 2,097,266	\$ 1,907,443	5.2%	\$ 2,022,584	6.0%
REVENUES								
Taxes	\$ 158,216	\$ 159,100	\$ 253,790	\$ 1,310	\$ 255,100	60.3%	\$ 255,100	0.0%
Intergovernmental	1,359	1,359	1,095	264	1,359	0.0%	1,095	-19.4%
Interest Income	26,272	20,000	30,515	11,485	42,000	110.0%	42,000	0.0%
TOTAL REVENUES	\$ 185,847	\$ 180,459	\$ 285,400	\$ 13,059	\$ 298,459	65.4%	\$ 298,195	-0.1%
EXPENDITURES								
Operating Expenses	\$ 64,336	\$ 183,318	\$ 95,577	\$ 87,741	\$ 183,318	0.0%	\$ 183,665	0.2%
TOTAL EXPENDITURES	\$ 64,336	\$ 183,318	\$ 95,577	\$ 87,741	\$ 183,318	0.0%	\$ 183,665	0.2%
ENDING FUND BALANCE	\$ 1,907,443	\$ 1,811,006	\$ 2,097,266	\$ 2,022,584	\$ 2,022,584	11.7%	\$ 2,137,114	5.7%
15% Reserve							9,650	
BALANCE AFTER RESERVE							2,127,464	

BUDGET HIGHLIGHTS:

The 2024 budget remains consistent with the 2023 Adopted Budget and the 2023 Amended budget.

The main revenue source for this department is Property Taxes currently levied at 5.46 mills and projected to generate \$255,100 for operations.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
Positions	6	6	6		6		6	
BEGINNING FUND BALANCE	\$ 4,196,548	\$ 2,849,147	\$ 3,678,492	\$ 6,050,018	\$ 3,678,492	29.1%	\$ 3,145,337	-14.5%
REVENUES								
Taxes	\$ 8,363,806	\$ 8,319,743	\$ 8,684,237	\$ 7,206	\$ 8,691,443	4.5%	\$ 8,683,777	-0.1%
Intergovernmental	188,328	188,328	265,677	262,652	528,329	180.5%	187,677	-64.5%
Interest Income	80,679	26,500	183,487	(86,987)	96,500	264.2%	150,000	55.4%
Miscellaneous	55,736	5,000	35,144	(10,145)	24,999	400.0%	5,000	-80.0%
TOTAL REVENUES	\$ 8,688,550	\$ 8,539,571	\$ 9,168,545	\$ 172,726	\$ 9,341,271	9.4%	\$ 9,026,454	-3.4%
EXPENDITURES								
Personnel Services	\$ 481,834	\$ 632,738	\$ 386,473	\$ 246,265	\$ 632,738	0.0%	\$ 738,040	16.6%
Operating Expenses	7,323,685	8,608,863	5,919,396	2,718,642	8,638,038	0.3%	9,525,433	10.3%
Capital Outlay	-	2,500	(110,000)	112,500	2,500	0.0%	45,000	1700.0%
Debt Service	601,088	601,150	601,150	-	601,150	0.0%	601,875	0.1%
Other Financing Uses	800,000	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 9,206,607	\$ 9,845,251	\$ 6,797,019	\$ 3,077,407	\$ 9,874,426	0.3%	\$ 10,910,348	10.5%
ENDING FUND BALANCE	\$ 3,678,492	\$ 1,543,467	\$ 6,050,018	\$ 3,145,337	\$ 3,145,337	103.8%	\$ 1,261,443	-59.9%
15% Reserve							1,260,991	
BALANCE AFTER RESERVE							452	

BUDGET HIGHLIGHTS:

The 2024 budget increased 10.8% above the 2023 Adopted Budget and increased 10.5% above the 2023 Amended Budget. The primary reason for the increase is due to maintenance contract, replacement vehicle and equipment rental for carnival.

The main revenue source for this department is Property Taxes currently levied at 2.82 mills and projected to generate approximately \$8.6 million for operations.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Street lights maintained	70,000	75,000	76,500
Entergy-Owned	35,000	35,000	35,000
Parish-Owned	39,000	40,000	40,000

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED ROAD LIGHTING

BUDGET # : 22240

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Electrical Inspector	2	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	6	6	6
TOTAL POSITIONS	<u>6</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:

Positions	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	295	295	293		293		293	
BEGINNING FUND BALANCE	\$ 26,625,444	\$ 10,375,691	\$ 26,742,173	\$ 32,370,288	\$ 26,742,173	157.7%	\$ 21,287,112	-20.4%
REVENUES								
Taxes	\$ 40,580,368	\$ 38,914,034	\$ 30,932,526	\$ 8,700,608	\$ 39,633,134	1.8%	\$ 40,303,967	1.7%
Intergovernmental	1,062,106	587,499	1,099,071	1,569	1,100,640	87.3%	585,930	-46.8%
Interest Income	373,798	325,000	483,590	166,410	650,000	100.0%	650,000	0.0%
Miscellaneous	296,785	75,564	64,676	10,888	75,564	0.0%	80,095	6.0%
TOTAL REVENUES	\$ 42,313,057	\$ 39,902,097	\$ 32,579,863	\$ 8,879,475	\$ 41,459,338	3.9%	\$ 41,619,992	0.4%
EXPENDITURES								
Personnel Services	\$ 14,296,457	\$ 19,843,617	\$ 10,517,899	\$ 9,325,924	\$ 19,843,823	0.0%	\$ 19,305,363	-2.7%
Operating Expenses	21,010,594	24,635,437	16,213,573	9,033,727	25,247,300	2.5%	25,702,246	1.8%
Capital Outlay	29,618	-	-	3,000	3,000		80,350	2578.3%
Debt Services	225,571	220,276	220,276	-	220,276	0.0%	214,984	-2.4%
Other Financing Uses	6,634,089	-	-	1,600,000	1,600,000		-	-100.0%
TOTAL EXPENDITURES	\$ 42,196,328	\$ 44,699,330	\$ 26,951,748	\$ 19,962,651	\$ 46,914,399	5.0%	\$ 45,302,943	-3.4%
ENDING FUND BALANCE	\$ 26,742,173	\$ 5,578,458	\$ 32,370,288	\$ 21,287,112	\$ 21,287,112	281.6%	\$ 17,604,161	-17.3%
15% Reserve							5,334,336	
BALANCE AFTER RESERVE							12,269,825	

BUDGET HIGHLIGHTS:

The 2024 budget increased 1.4% above the 2023 Adopted Budget and decreased 3.4% below the 2023 Amended Budget.

The major source of revenue for Consolidated Drainage District No. 2 is \$40.3 million of taxes collected from two sources:

- Property Taxes currently levied at 4.51 mills and projected to generate \$17.8 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 \$18.5 million plus a \$4 million allocation from the 2/3 of 1/2 cent sales tax.

Capital Outlay includes funding for replacement computer and network equipment.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Pumping Capacity (CFS)	50,895	51,055	51,055
Canal Bank Repair & Reinforcement (acres)	4,000 ft.	15,000 ft.	15,000 ft.
Canal Construction (CY)	14,989	15,000	15,000

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED DRAINAGE DISTRICT NO. 2

BUDGET # : 22320

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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	1
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	39	39
Executive Assistant	1	0	0
Foreman	6	5	5
GIS Operator	0	1	1
Laborer	75	75	75
Maintenance Foreman	6	7	7
Maintenance Supt.	8	9	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	67	67
Pump Station Superintendent	8	8	8
Resident Pump Station Operator	4	6	6
Stationary Diesel Specialist	3	3	3
Tradeshelper	25	24	24
Truck Driver	16	13	13
Typist Clerk	11	11	11
Welder	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	295	293	293
TOTAL	<u>295</u>	<u>293</u>	<u>293</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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	4	4	3		3		3	
BEGINNING FUND BALANCE	\$ 9,282,392	\$ 7,897,360	\$ 11,394,529	\$ 14,106,014	\$ 11,394,529	44.3%	\$ 9,718,830	-14.7%
REVENUES								
Taxes	\$ 11,153,076	\$ 11,079,828	\$ 12,351,413	\$ 1,015	\$ 12,352,428	11.5%	\$ 12,339,193	-0.1%
Intergovernmental	209,193	205,872	218,226	-	218,226	6.0%	218,226	0.0%
Charges For Services	26,157,945	25,654,203	20,017,190	5,426,013	25,443,203	-0.8%	33,947,590	33.4%
Interest Income	144,038	130,000	218,141	61,859	280,000	115.4%	280,000	0.0%
Miscellaneous	1,127,928	1,215,000	437,171	277,829	715,000	-41.2%	665,000	-7.0%
Other Financing Sources	-	-	700,000	-	700,000		-	-100.0%
TOTAL REVENUES	\$ 38,792,180	\$ 38,284,903	\$ 33,942,141	\$ 5,766,716	\$ 39,708,857	3.7%	\$ 47,450,009	19.5%
EXPENDITURES								
Personnel Services	\$ 148,780	\$ 282,629	\$ 19,926	\$ 262,703	\$ 282,629	0.0%	\$ 141,235	-50.0%
Operating Expenses	36,107,530	39,967,110	30,802,103	9,886,224	40,688,327	1.8%	48,567,193	19.4%
Capital Outlay	23,733	9,600	8,627	4,973	13,600	41.7%	11,000	-19.1%
Other Financing Uses	400,000	400,000	400,000	-	400,000	0.0%	1,400,000	250.0%
TOTAL EXPENDITURES	\$ 36,680,043	\$ 40,659,339	\$ 31,230,656	\$ 10,153,900	\$ 41,384,556	1.8%	\$ 50,119,428	21.1%
ENDING FUND BALANCE	\$ 11,394,529	\$ 5,522,924	\$ 14,106,014	\$ 9,718,830	\$ 9,718,830	76.0%	\$ 7,049,411	-27.5%
15% Reserve							5,442,007	
BALANCE AFTER RESERVE							1,607,404	

BUDGET HIGHLIGHTS:

The 2024 budget increased 23.3% above the 2023 Adopted Budget and 21.1% above the 2023 Amended Budget. The increase is primarily due to increase garbage service contract, landfill disposal fees, and transfer to capital.

The major source of revenue for Consolidated Garbage District No. 1 is \$46.2 million from two sources:

- Property Taxes currently levied at 4.00 mills and projected to generate \$12.3 million for operations.
- Services charges are projected to generate \$33.96 million for operations.

Effective January 1, 2024 River Birch/Renewable Energy has been contracted for solid waste collection within the District. Monthly unit rates will increase from \$19.88 per month to \$25.20 per month.

Due to the changes in the operation and maintenance of the Landfill, a position was traded to the Solid Waste Division. An additional Solid Waste Inspector was created to follow-up on customer service, auditing/verifying billing via utility bills, litter abatement, illegal dumping, and working to maintain sanitation standards.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Municipal/Commercial Solid Waste (tons)	226,783	230,000	230,000
Waste Tires collected (tons)	153	168	185
Waste collected from Parish Facilities (tons)	77,222	78,000	78,000
Royalties collected from disposal operations	\$108,387	\$0	\$0
Royalties collected from Landfill gas	\$1,094,826	\$665,000	\$700,000
Household waste collected (tons)	4,549	5,006	5,509
Hazardous Waste bi-annual events (tons)	70	77	85
Hazardous Waste collected (tons)	91	100	109

JEFFERSON PARISH, LOUISIANA

LANDFILL DIVISION

BUDGET # : 22390-3500

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Engineer	1	0	0
Environmental Quality Specialist	2	2	2
Landfill Operations Manager	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	4	3	3
TOTAL POSITIONS	<u>4</u>	<u>3</u>	<u>3</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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	1	1	1		1		1	
BEGINNING FUND BALANCE	\$ 2,190,989	\$ 1,947,207	\$ 2,378,854	\$ 2,873,635	\$ 2,378,854	22.2%	\$ 1,334,331	-43.9%
REVENUES								
Taxes	\$ 1,403,398	\$ 1,396,690	\$ 1,453,976	\$ 3,014	\$ 1,456,990	4.3%	\$ 1,455,713	-0.1%
Interest Income	36,925	25,000	45,330	17,670	63,000	152.0%	63,000	0.0%
Miscellaneous	607	-	-	-	-		-	
TOTAL REVENUES	\$ 1,440,930	\$ 1,421,690	\$ 1,499,306	\$ 20,684	\$ 1,519,990	6.9%	\$ 1,518,713	-0.1%
EXPENDITURES								
Personnel Services	\$ 101,302	\$ 98,436	\$ 78,121	\$ 20,315	\$ 98,436	0.0%	\$ 107,513	9.2%
Operating Expenses	326,763	368,208	576,404	1,214,673	1,791,077	386.4%	462,784	-74.2%
Other Financing Uses	825,000	350,000	350,000	325,000	675,000	92.9%	350,000	-48.1%
TOTAL EXPENDITURES	\$ 1,253,065	\$ 816,644	\$ 1,004,525	\$ 1,559,988	\$ 2,564,513	214.0%	\$ 920,297	-64.1%
ENDING FUND BALANCE	\$ 2,378,854	\$ 2,552,253	\$ 2,873,635	\$ 1,334,331	\$ 1,334,331	-47.7%	\$ 1,932,747	44.8%
15% Reserve							64,210	
Pending Incentives/Council District Improvement Assistance Funds							1,559,844	
BALANCE AFTER RESERVE							308,693	

BUDGET HIGHLIGHTS:

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

The 2024 Budget includes:

	Amended 2023	Adopted 2024
British Airways-Risk Mitigation	250,000	250,000
Costs(Reserved)		
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 \$846,000 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.

JEFFERSON PARISH, LOUISIANA

ECONOMIC DEVELOPMENT/OFFICE OF FILM JEFFERSON

BUDGET # : 22520

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 206,336	\$ 29,804	\$ 32,495	\$ 277,016	\$ 32,495	9.0%	\$ 274,551	744.9%
REVENUES								
Taxes	\$ 4,607,266	\$ 4,595,107	\$ 4,799,667	\$ 1,540	\$ 4,801,207	4.5%	\$ 4,800,380	0.0%
Interest Income	2,323	3,500	5,962	2,538	8,500	142.9%	8,500	0.0%
TOTAL REVENUES	\$ 4,609,589	\$ 4,598,607	\$ 4,805,629	\$ 4,078	\$ 4,809,707	4.6%	\$ 4,808,880	0.0%
EXPENDITURES								
Operating Expenses	258,249	109,211	102,668	6,543	109,211	0.0%	881,585	707.2%
Other Financing Uses	4,525,181	4,458,440	4,458,440	-	4,458,440	0.0%	4,120,100	-7.6%
TOTAL EXPENDITURES	\$ 4,783,430	\$ 4,567,651	\$ 4,561,108	\$ 6,543	\$ 4,567,651	0.0%	\$ 5,001,685	9.5%
ENDING FUND BALANCE	\$ 32,495	\$ 60,760	\$ 277,016	\$ 274,551	\$ 274,551	351.9%	\$ 81,746	-70.2%
15% Reserve							38,737	
BALANCE AFTER RESERVE							43,009	

BUDGET HIGHLIGHTS:

The 2024 budget increased 9.5% above the 2023 Adopted Budget and 9.5% above the 2023 Amended Budget. The increase was primarily due to increase funding for the Major Crimes Task Force.

The main revenue source for this department is Property Taxes currently levied at 1.41 mills and projected to generate approximately \$4.8 million for operations.

	2023	2024
District Attorney	4,085,990	3,747,650
Constable & Justice of Peace	96,000	96,000
Juvenile Court-Process Servers	210,000	210,000
Major Crimes Task Force	90,000	860,000
District Courts - Computer Equipment	66,450	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	2022 Actual N/A	2023 Adopted Budget N/A	2023 YTD Actual N/A	Estimated Remaining for 2023	2023 Amended Budget N/A	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget N/A	% Chg 2024 Adopted 2023 Amended
BEGINNING FUND BALANCE	\$ 1,040,817	\$ 674,115	\$ 1,448,127	\$ 2,120,326	\$ 1,448,127	114.8%	\$ 1,857,418	28.3%
REVENUES								
Taxes	\$ 3,310,617	\$ 3,275,166	\$ 3,402,736	\$ 34,030	\$ 3,436,766	4.9%	\$ 3,427,218	-0.3%
Charges For Services	158,636	-	-	-	-		-	
Interest Income	24,555	24,000	38,420	13,580	52,000	116.7%	52,000	0.0%
Other Financing Sources	175,948	-	-	-	-		-	
TOTAL REVENUES	\$ 3,669,756	\$ 3,299,166	\$ 3,441,156	\$ 47,610	\$ 3,488,766	5.7%	\$ 3,479,218	-0.3%
EXPENDITURES								
Operating Expenses	\$ 825,387	\$ 763,770	\$ 474,493	\$ 309,675	\$ 784,168	2.7%	\$ 622,612	-20.6%
Debt Service	87,974	561,942	561,099	843	561,942	0.0%	559,541	-0.4%
Other Financing Uses	2,349,085	1,645,565	1,733,365	-	1,733,365	5.3%	1,752,335	1.1%
TOTAL EXPENDITURES	\$ 3,262,446	\$ 2,971,277	\$ 2,768,957	\$ 310,518	\$ 3,079,475	3.6%	\$ 2,934,488	-4.7%
ENDING FUND BALANCE	\$ 1,448,127	\$ 1,002,004	\$ 2,120,326	\$ 1,857,418	\$ 1,857,418	85.4%	\$ 2,402,148	29.3%
15% Reserve							137,004	
BALANCE AFTER RESERVE							2,265,144	

BUDGET HIGHLIGHTS:

The 2024 budget decreased 1.2% below the 2023 Adopted Budget and decreased 4.7% below the 2023 Amended Budget.

The main revenue source for this department is Property Taxes currently levied at .94 mill and projected to generate approximately \$3.1 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,011,252	\$ 680,085	\$ 1,451,569	\$ 2,107,092	\$ 1,451,569	113.4%	\$ 1,846,888	27.2%
REVENUES								
Taxes	\$ 1,708,984	\$ 1,680,083	\$ 1,732,052	\$ 35,831	\$ 1,767,883	5.2%	\$ 1,758,609	-0.5%
Charges For Services	158,636	-	-	-	-		-	
Interest Income	12,277	12,000	19,210	6,790	26,000	116.7%	26,000	0.0%
Other Financing Sources	87,974	-	-	-	-		-	
TOTAL REVENUES	\$ 1,967,872	\$ 1,692,083	\$ 1,751,262	\$ 42,621	\$ 1,793,883	6.0%	\$ 1,784,609	-0.5%
EXPENDITURES								
Operating Expenses	\$ 747,740	\$ 742,894	\$ 460,467	\$ 302,825	\$ 763,292	2.7%	\$ 605,294	-20.7%
Other Financing Uses	779,814	635,272	635,272	-	635,272	0.0%	637,115	0.3%
TOTAL EXPENDITURES	\$ 1,527,554	\$ 1,378,166	\$ 1,095,739	\$ 302,825	\$ 1,398,564	1.5%	\$ 1,242,409	-11.2%
ENDING FUND BALANCE	\$ 1,451,569	\$ 994,002	\$ 2,107,092	\$ 1,846,888	\$ 1,846,888	85.8%	\$ 2,389,088	29.4%
15% Reserve							112,161	
BALANCE AFTER RESERVE							2,276,927	

BUDGET HIGHLIGHTS:

The 2024 budget decreased 9.9% below the 2023 Adopted Budget and 11.2% below the 2023 Amended Budget. The decrease is primarily due to a new operating contract to operate the Jefferson Performing Arts facility.

The \$620,220 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 \$16,895 for the performance energy efficiency loan/purchase agreement.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Number of Shows	40	46	52
Actual Attendance	21,550	28,288	35,000
Number of Tickets Sold	16,550	17,969	25,000

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 29,566	\$ (5,969)	\$ (3,442)	\$ 13,234	\$ (3,442)	-42.3%	\$ 10,530	-406.0%
REVENUES								
Taxes	\$ 1,601,633	\$ 1,595,083	\$ 1,670,684	\$ (1,801)	\$ 1,668,883	4.6%	\$ 1,668,609	0.0%
Interest Income	12,277	12,000	19,210	6,790	26,000	116.7%	26,000	0.0%
Other Financing Sources	87,974	-	-	-	-		-	
TOTAL REVENUES	\$ 1,701,884	\$ 1,607,083	\$ 1,689,894	\$ 4,989	\$ 1,694,883	5.5%	\$ 1,694,609	0.0%
EXPENDITURES								
Operating Expenses	\$ 77,647	\$ 20,876	\$ 14,026	\$ 6,850	\$ 20,876	0.0%	\$ 17,318	-17.0%
Debt Service	87,974	561,942	561,099	843	561,942	0.0%	\$ 559,541	-0.4%
Other Financing Uses	1,569,271	1,010,293	1,098,093	-	1,098,093	8.7%	1,115,220	1.6%
TOTAL EXPENDITURES	\$ 1,734,892	\$ 1,593,111	\$ 1,673,218	\$ 7,693	\$ 1,680,911	5.5%	\$ 1,692,079	0.7%
ENDING FUND BALANCE	\$ (3,442)	\$ 8,003	\$ 13,234	\$ 10,530	\$ 10,530	31.6%	\$ 13,060	24.0%
15% Reserve							11,647	
BALANCE AFTER RESERVE							1,413	

BUDGET HIGHLIGHTS:

The 2024 budget increased 6.2% above the 2023 Adopted Budget and remains consistent with the 2023 Amended Budget. In 2022 bonds were issued generating approximately \$10 million for parks improvement projects in the District.

The 2024 Parks Function includes \$1,115,220 of transfers as noted below:

LCDAs Debt Service	\$ 620,220
East Bank Park Improvements	\$ 195,000
West Bank Park Improvements	\$ 300,000

JEFFERSON PARISH, LOUISIANA

SENIOR SERVICES

BUDGET # : 22560
(HEALTH & WELFARE FUNCTION)

MISSION/FUNCTION(S):

Jefferson Parish Office of Senior Citizens' Services vision is dedicated to enhance life quality, independence, health, and dignity of the elder population by managing and increasing community based elder programs in unincorporated Jefferson Parish East and West Bank including the Town of Jean Lafitte.

- 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	2	2	2		2		2	
BEGINNING FUND BALANCE	\$ 1,499,849	\$ 993,202	\$ 1,511,114	\$ 1,552,965	\$ 1,511,114	52.1%	\$ 1,124,276	-25.6%
REVENUES								
Taxes	\$ 1,403,699	\$ 1,393,690	\$ 1,456,147	\$ 43	\$ 1,456,190	4.5%	\$ 1,455,013	-0.1%
Interest Income	28,715	20,000	31,778	12,822	44,600	123.0%	45,000	0.9%
Miscellaneous	1,660	-	-	-	-		-	
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ 1,434,073	\$ 1,413,690	\$ 1,487,925	\$ 12,865	\$ 1,500,790	6.2%	\$ 1,500,013	-0.1%
EXPENDITURES								
Personnel Services	\$ 208,896	\$ 219,181	\$ 163,335	\$ 55,846	\$ 219,181	0.0%	\$ 238,275	8.7%
Operating Expenses	976,375	1,196,630	886,160	309,380	1,195,540	-0.1%	1,208,099	1.1%
Capital Outlay	-	-	-	1,100	1,100		-	-100.0%
Other Financing Uses	237,537	43,807	396,579	75,228	471,807	977.0%	43,855	-90.7%
TOTAL EXPENDITURES	\$ 1,422,808	\$ 1,459,618	\$ 1,446,074	\$ 441,554	\$ 1,887,628	29.3%	\$ 1,490,229	-21.1%
ENDING FUND BALANCE	\$ 1,511,114	\$ 947,274	\$ 1,552,965	\$ 1,124,276	\$ 1,124,276	18.7%	\$ 1,134,060	0.9%
15% Reserve							177,791	
BALANCE AFTER RESERVE							956,270	

BUDGET HIGHLIGHTS:

The 2024 budget decreased 2.1% below the 2023 Adopted Budget and decreased 21.1% below the 2023 Amended Budget. The decrease is due to a one-time transfer to capital not reoccurring in 2024.

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

	2022 Actual	2023 Estimated	2024 Estimated
Department Agreements	6	6	6
Meals on Wheels program (deliveries)	57,923	55,352	53,000
Senior Games participation	641	800	900
Senior Center Field Trips	236	295	295
Senior Centers Serviced	6	6	6

JEFFERSON PARISH, LOUISIANA
SENIOR SERVICES

BUDGET # : 22560

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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	2022 Actual N/A	2023 Adopted Budget N/A	2023 YTD Actual N/A	Estimated Remaining for 2023	2023 Amended Budget N/A	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget N/A	% Chg 2024 Adopted 2023 Amended
BEGINNING FUND BALANCE	\$ 3,456,395	\$ 3,625,022	\$ 3,721,686	\$ 2,775,543	\$ 3,721,686	2.7%	\$ 3,024,054	-18.7%
REVENUES								
Taxes	\$ 223,683	\$ 232,395	\$ -	\$ 232,395	\$ 232,395	0.0%	\$ 207,993	-10.5%
Interest Income	47,889	35,000	53,875	16,125	70,000	100.0%	70,000	0.0%
TOTAL REVENUES	\$ 271,573	\$ 267,395	\$ 53,875	\$ 248,520	\$ 302,395	13.1%	\$ 277,993	-8.1%
EXPENDITURES								
Operating Expenses	\$ 6,282	\$ 27	\$ 1,000,018	\$ 9	\$ 1,000,027	3703703.7%	\$ 265	-100.0%
TOTAL EXPENDITURES	\$ 6,282	\$ 27	\$ 1,000,018	\$ 9	\$ 1,000,027	3703703.7%	\$ 265	-100.0%
ENDING FUND BALANCE	\$ 3,721,686	\$ 3,892,390	\$ 2,775,543	\$ 3,024,054	\$ 3,024,054	-22.3%	\$ 3,301,782	9.2%
15% Reserve							942	
BALANCE AFTER RESERVE							3,300,840	

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	2022 Actual N/A	2023 Adopted Budget N/A	2023 YTD Actual N/A	Estimated Remaining for 2023	2023 Amended Budget N/A	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget N/A	% Chg 2024 Adopted 2023 Amended
BEGINNING FUND BALANCE	\$ 197,278	\$ 88,160	\$ 209,187	\$ 53,049	\$ 209,187	137.3%	\$ 138,362	-33.9%
REVENUES								
Taxes	\$ 214,992	\$ 138,874	\$ -	\$ 138,874	\$ 138,874	0.0%	\$ 205,021	47.6%
Interest Income	2,134	2,000	2,470	730	3,200	60.0%	3,200	0.0%
TOTAL REVENUES	\$ 217,126	\$ 140,874	\$ 2,470	\$ 139,604	\$ 142,074	0.9%	\$ 208,221	46.6%
EXPENDITURES								
Operating Expenses	\$ 205,216	\$ 12,899	\$ 158,608	\$ 54,291	\$ 212,899		\$ 6,956	
TOTAL EXPENDITURES	\$ 205,216	\$ 12,899	\$ 158,608	\$ 54,291	\$ 212,899	1550.5%	\$ 6,956	-96.7%
ENDING FUND BALANCE	\$ 209,187	\$ 216,135	\$ 53,049	\$ 138,362	\$ 138,362	-36.0%	\$ 339,627	145.5%
15% Reserve							30,782	
BALANCE AFTER RESERVE							\$ 308,845	

BUDGET HIGHLIGHTS:

The Metairie CBD Economic Development District was established by Ordinance No. 23507 in March, 2009 and amended by Ordinance No. 26329 in December of 2021. Sales Tax revenues is based on projected excess Sales Tax generated within the District over the established baseline of \$83,627.75.

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	2022 Actual N/A	2023 Adopted Budget N/A	2023 YTD Actual N/A	Estimated Remaining for 2023	2023 Amended Budget N/A	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget N/A	% Chg 2024 Adopted 2023 Amended
BEGINNING FUND BALANCE	\$ 200,345	\$ 226,738	\$ 275,414	\$ 313,683	\$ 275,414	21.5%	\$ 305,465	10.9%
REVENUES								
Taxes	\$ 72,158	\$ 25,122	34,308	\$ (9,186)	\$ 25,122	0.0%	\$ 72,158	187.2%
Interest Income	2,930	2,000	4,012	988	5,000	150.0%	5,000	0.0%
TOTAL REVENUES	\$ 75,088	\$ 27,122	\$ 38,320	\$ (8,198)	\$ 30,122	11.1%	\$ 77,158	156.2%
EXPENDITURES								
Operating Expenses	\$ 19	\$ 71	\$ 51	\$ 20	\$ 71	0.0%	\$ 118	66.2%
TOTAL EXPENDITURES	\$ 19	\$ 71	\$ 51	\$ 20	\$ 71	0.0%	\$ 118	66.2%
ENDING FUND BALANCE	\$ 275,414	\$ 253,789	\$ 313,683	\$ 305,465	\$ 305,465	20.4%	\$ 382,505	25.2%
15% Reserve							3	
BALANCE AFTER RESERVE							\$ 382,502	

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	2022 Actual 10	2023 Adopted Budget 10	2023 YTD Actual 9	Estimated Remaining for 2023	2023 Amended Budget 9	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget 12	% Chg 2024 Adopted 2023 Amended
BEGINNING FUND BALANCE	\$ 1,292,404	\$ 1,154,855	\$ 1,435,494	\$ 1,966,743	\$ 1,435,494	24.3%	\$ 1,465,890	2.1%
REVENUES								
Taxes	\$ 1,393,187	\$ 1,468,760	\$ 1,539,840	\$ (880)	\$ 1,538,960	4.8%	\$ 1,538,338	0.0%
Intergovernmental	\$ -	\$ -	\$ 57	\$ -	\$ 57		\$ -	
Interest	25,684	22,000	35,116	11,884	47,000	113.6%	47,000	0.0%
Miscellaneous	4,035	-	-	-	-		-	
TOTAL REVENUES	\$ 1,422,906	\$ 1,490,760	\$ 1,575,013	\$ 11,004	\$ 1,586,017	6.4%	\$ 1,585,338	0.0%
EXPENDITURES								
Personnel Services	\$ 1,022,256	\$ 1,163,185	\$ 769,576	\$ 373,610	\$ 1,143,186	-1.7%	\$ 1,297,608	13.5%
Operating Expenses	253,371	317,047	261,592	135,343	396,935	25.2%	344,074	-13.3%
Capital Outlay	4,189	14,500	12,596	2,904	15,500	6.9%	14,500	-6.5%
TOTAL EXPENDITURES	\$ 1,279,816	\$ 1,494,732	\$ 1,043,764	\$ 511,857	\$ 1,555,621	4.1%	\$ 1,656,182	6.5%
ENDING FUND BALANCE	\$ 1,435,494	\$ 1,150,883	\$ 1,966,743	\$ 1,465,890	\$ 1,465,890	27.4%	\$ 1,395,046	-4.8%
15% Reserve							191,972	
BALANCE AFTER RESERVE							\$ 1,203,073	

BUDGET HIGHLIGHTS:

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

The 2024 budget increased 10.8% above the 2023 Adopted Budget and increased 6.5% above the 2023 Amended Budget.

The main revenue source for this department is Property Taxes currently levied at .50 mills and projected to generate approximately \$1.53 million for operations.

JEFFERSON PARISH, LOUISIANA
INSPECTOR GENERAL

BUDGET # : 22600

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Inspector General	1	1	1
UNCLASSIFIED SERVICE:			
FULL TIME:			
Administrative Aide	1	1	1
1st Assistant IG	1	0	0
Data Analyst-IT Specialist	1	1	1
Deputy IG	2	2	2
Intern	0	0	1
OIG Auditor	2	2	3
OIG Special Agent	2	2	3
TOTAL FULL TIME	10	9	12
TOTAL POSITIONS	<u>10</u>	<u>9</u>	<u>12</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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 3,688,122	\$ 3,653,973	\$ 3,741,739	\$ 3,878,119	\$ 3,741,739	2.4%	\$ 3,864,674	3.3%
REVENUES								
Fines & Forfeitures	\$ 298,830	\$ 310,300	\$ 207,876	\$ 102,424	\$ 310,300	0.0%	\$ 299,000	-3.6%
Interest	50,985	40,000	53,520	21,480	75,000	87.5%	75,000	0.0%
TOTAL REVENUES	\$ 349,815	\$ 350,300	\$ 261,396	\$ 123,904	\$ 385,300	10.0%	\$ 374,000	-2.9%
EXPENDITURES								
Personnel Services	\$ 189,850	\$ 247,800	\$ 116,300	\$ 131,500	\$ 247,800	0.0%	\$ 299,000	20.7%
Operating Expenses	58,247	11,582	5,733	5,849	11,582	0.0%	42,471	266.7%
Other Financing Uses	48,102	2,983	2,983	-	2,983	0.0%	33,581	1025.7%
TOTAL EXPENDITURES	\$ 296,199	\$ 262,365	\$ 125,016	\$ 137,349	\$ 262,365	0.0%	\$ 375,052	43.0%
ENDING FUND BALANCE	\$ 3,741,739	\$ 3,741,908	\$ 3,878,119	\$ 3,864,674	\$ 3,864,674	3.3%	\$ 3,863,622	0.0%
Mandated Reserve LA R.S. 15:255 (V)							1,500,000	
BALANCE AFTER RESERVE							\$ 2,363,622	

BUDGET HIGHLIGHTS:

The 2024 budget increased 43% above the 2023 Adopted Budget and the 2023 Amended Budget. The increase is due to a increase in personnel services, the available surplus funds to disburse in accordance with LA R.S. 15:255(V) for the District Courts portion of the fund. 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 \$299,000 in 2024.

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,330,511	\$ 1,905,261	\$ 1,913,844	\$ 1,941,044	\$ 1,913,844	0.5%	\$ 2,563,157	33.9%
REVENUES								
Taxes	\$ 565,306	\$ 617,313	\$ -	\$ 617,313	\$ 617,313	0.0%	\$ 556,261	-9.9%
Interest Income	18,027	12,000	27,200	4,800	32,000	166.7%	32,000	0.0%
TOTAL REVENUES	\$ 583,333	\$ 629,313	\$ 27,200	\$ 622,113	\$ 649,313	3.2%	\$ 588,261	-9.4%
EXPENDITURES								
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
ENDING FUND BALANCE	\$ 1,913,844	\$ 2,534,574	\$ 1,941,044	\$ 2,563,157	\$ 2,563,157	1.1%	\$ 3,151,418	23.0%
15% Reserve							-	
BALANCE AFTER RESERVE							\$ 3,151,418	

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 4,283,020	\$ 3,762,323	\$ 3,953,025	\$ 3,853,338	\$ 3,953,025	5.1%	\$ 3,633,011	-8.1%
REVENUES								
Taxes	\$ 382,249	\$ 400,000	\$ 229,512	\$ 170,488	\$ 400,000	0.0%	\$ 350,000	-12.5%
Intergovernmental	-	-	90	-	90		-	
Interest Income	58,534	45,000	56,330	23,670	80,000	77.8%	80,000	0.0%
TOTAL REVENUES	\$ 440,784	\$ 445,000	\$ 285,932	\$ 194,158	\$ 480,090	7.9%	\$ 430,000	-10.4%
EXPENDITURES								
Operating Expenses	\$ 106,336	\$ 312,725	\$ 154,650	238,496	\$ 393,146	25.7%	\$ 319,188	-18.8%
Capital Outlay	664,443	283,500	230,969	175,989	406,958	43.5%	249,750	-38.6%
TOTAL EXPENDITURES	\$ 770,778	\$ 596,225	\$ 385,619	\$ 414,485	\$ 800,104	34.2%	\$ 568,938	-28.9%
ENDING FUND BALANCE	\$ 3,953,025	\$ 3,611,098	\$ 3,853,338	\$ 3,633,011	\$ 3,633,011	0.6%	\$ 3,494,073	-3.8%
15% Reserve							115,617	
BALANCE AFTER RESERVE							3,378,457	

BUDGET HIGHLIGHTS:

The 2024 budget decreased 4.6% below the 2023 Adopted Budget and 28.9% below the 2023 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 \$350,000 for operations.

Capital outlay includes funding for cameras, video equipment, computers, and a high-water vehicle.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Billboards	150	175	175
Council meetings	20	23	23

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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 5,918,777	\$ 1,980,333	\$ 2,160,743	\$ 2,130,833	\$ 2,160,743	9.1%	\$ 1,803,151	-16.5%
REVENUES								
Interest	\$ 55,339	\$ 20,000	\$ 31,044	\$ 8,956	\$ 40,000	100.0%	\$ 25,000	-37.5%
Other Financing Sources	137	-	-	10,000	10,000		-	-100.0%
TOTAL REVENUES	\$ 55,477	\$ 20,000	\$ 31,044	\$ 18,956	\$ 50,000	150.0%	\$ 25,000	-50.0%
EXPENDITURES								
Operating Expenses	\$ 323,388	\$ -	\$ 60,954	336,638	\$ 397,592		\$ -	-100.0%
Other Financing Uses	3,490,123	-	-	10,000	10,000		-	-100.0%
TOTAL EXPENDITURES	\$ 3,813,511	\$ -	\$ 60,954	\$ 346,638	\$ 407,592		\$ -	-100.0%
ENDING FUND BALANCE	\$ 2,160,743	\$ 2,000,333	\$ 2,130,833	\$ 1,803,151	\$ 1,803,151	-9.9%	\$ 1,828,151	1.4%

BUDGET HIGHLIGHTS:

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

Jefferson Parish

Enterprise Funds





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ENTERPRISE FUNDS

53000

Consolidated Sewerage District No. 1 accounts for the provision of sewer services and sewerage treatment services to the residents of the Parish. All activities accounted for in this fund which are necessary to provide such services include, but are not limited to administration, operations, maintenance, and billing and collections of a sewer user fee.

53010

Consolidated Waterworks District No. 2 accounts for the provision of water services to the residents of the Parish. The District was created on July 13, 2005 through the consolidation of Consolidated Waterworks District No. 1 of the Parish of Jefferson and Waterworks District No. 1 of the Town of Grand Isle. The territory within the former Waterworks District No.1 of the Town of Grand Isle is a subdistrict of Consolidated Waterworks District No. 2. 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	201	201	201		201		201	
BEGINNING FUND BALANCE	\$ 14,101,194	\$ 11,417,980	\$ 23,301,747	\$ 34,466,000	\$ 23,301,747	104.1%	\$ 24,049,841	3.2%
REVENUES								
Taxes	\$ 14,054,833	\$ 13,997,702	\$ 12,778,496	\$ 1,668,306	\$ 14,446,802	3.2%	\$ 14,435,668	-0.1%
Intergovernmental	1,294,715	493,203	3,439,476	1,401,685	4,841,161	881.6%	491,556	-89.8%
Charges For Services	35,930,223	44,063,435	34,481,669	9,581,766	44,063,435	0.0%	52,136,035	18.3%
Interest Income	246,919	130,500	411,143	(240,643)	170,500	30.7%	380,000	122.9%
Miscellaneous	3,881,208	160,000	127,755	32,245	160,000	0.0%	160,000	0.0%
TOTAL REVENUES	\$ 55,407,897	\$ 58,844,840	\$ 51,238,539	\$ 12,443,359	\$ 63,681,898	8.2%	\$ 67,603,259	6.2%
EXPENDITURES								
Personnel Services	\$ 13,253,147	\$ 15,178,285	\$ 10,457,532	\$ 4,689,205	\$ 15,146,737	-0.2%	\$ 16,242,213	7.2%
Operating Expenses	24,938,528	31,689,909	20,664,873	11,997,553	32,662,426	3.1%	31,580,811	-3.3%
Capital Outlay	184,395	2,503,900	652,621	2,876,832	3,529,453	41.0%	2,514,623	-28.8%
Debt Services	3,179,453	3,541,066	3,511,735	60,000	3,571,735	0.9%	3,532,913	-1.1%
Other Financing Uses	4,651,821	4,786,525	4,787,525	3,235,928	8,023,453	67.6%	25,804,650	221.6%
TOTAL EXPENDITURES	\$ 46,207,344	\$ 57,699,685	\$ 40,074,286	\$ 22,859,518	\$ 62,933,804	9.1%	\$ 79,675,210	26.6%
ENDING FUND BALANCE	\$ 23,301,747	\$ 12,563,135	\$ 34,466,000	\$ 24,049,841	\$ 24,049,841	91.4%	\$ 11,977,890	-50.2%
15% Reserve							6,233,328	
BALANCE AFTER RESERVE							5,744,562	

BUDGET HIGHLIGHTS:

The 2024 budget increased 38.1% above the 2023 Adopted Budget and increased 26.6% above the 2023 Amended Budget. The increase is mainly due to an increase to 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 2024 are projected to generate \$52.1 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 5 mills projected to generate nearly \$14.5 million and service charges based on usage and service locations projected to generate \$52.1 million for operations.

Capital Outlay includes funding for replacement pumps for liftstations, purchase window air conditioning units used to cool equipment controls at treatment plants, generators, vehicles and computer equipment.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Lines Division work orders	25,000	30,000	35,000
Lift Station work orders	16,239	15,016	15,000
Wastewater processed at plant (Billion Gallons)	75.2	93.0	107.0

JEFFERSON PARISH, LOUISIANA

CONSOLIDATED SEWERAGE DISTRICT #1

BUDGET #: 53000

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	2	2
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	4	4	4
Shop Carpenter	1	1	1
Tradeshelper	18	18	18
Truck Driver	7	7	7
Typist Clerk	6	5	5
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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	285	285	299		299		299	
BEGINNING FUND BALANCE	\$ 14,274,575	\$ 8,509,799	\$ 17,808,877	\$ 14,514,407	\$ 17,808,877	109.3%	\$ 11,707,587	-34.3%
REVENUES								
Taxes	\$ 1,401	\$ 2,500	\$ 593	1,907	\$ 2,500	0.0%	\$ 2,000	-20.0%
Intergovernmental	1,310,262	150,000	537,888	31,214	569,102	279.4%	150,000	-73.6%
Charges For Services	45,104,663	55,028,853	40,397,246	14,631,607	55,028,853	0.0%	62,575,219	13.7%
Interest Income	271,494	135,000	504,686	(224,686)	280,000	107.4%	520,000	85.7%
Miscellaneous	603,431	459,382	336,430	122,952	459,382	0.0%	497,020	8.2%
Other Financing Sources	-	-	148,470	-	148,470		-	-100.0%
TOTAL REVENUES	\$ 47,291,252	\$ 55,775,735	\$ 41,925,313	\$ 14,562,994	\$ 56,488,307	1.3%	\$ 63,744,239	12.8%
EXPENDITURES								
Personnel Services	\$ 15,659,699	\$ 19,708,388	\$ 12,354,447	7,352,691	\$ 19,707,138	0.0%	\$ 21,127,092	7.2%
Operating Expenses	24,278,780	26,702,371	22,244,049	8,604,795	30,848,844	15.5%	28,767,967	-6.7%
Capital Outlay	269,686	1,098,000	575,562	1,412,328	1,987,890	81.0%	682,911	-65.6%
Other Financing Uses	3,548,785	10,044,475	10,045,725	-	10,045,725	0.0%	13,157,350	31.0%
TOTAL EXPENDITURES	\$ 43,756,950	\$ 57,553,234	\$ 45,219,783	\$ 17,369,814	\$ 62,589,597	8.8%	\$ 63,735,320	1.8%
ENDING FUND BALANCE	\$ 17,808,877	\$ 6,732,300	\$ 14,514,407	\$ 11,707,587	\$ 11,707,587	73.9%	\$ 11,716,506	0.1%
15% Reserve							6,031,225	
BALANCE AFTER RESERVE							5,685,281	

BUDGET HIGHLIGHTS:

The 2024 budget increased 10.7% above the 2023 Adopted Budget and increased 1.8% above the 2023 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 2024 are projected to generate \$62.5 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 service charges are projected to generate \$62.5 million for operations.

Capital Outlay includes funding to purchase remote tracking unit, towable lift, air compressor, small excavator, heavy duty trailer, vehicles and computer equipment.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Work orders complete	11,376	13,280	13,500
Meters installed	782	923	1000
Water Produced (M Gal)	21,800	23,166	23,730

JEFFERSON PARISH, LOUISIANA**CONSOLIDATED WATERWORKS**

BUDGET # : 53010

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Asst.	3	3	3
Assistant Director	1	1	1
Clerk	4	4	4
Computer Network Adm	1	1	1
Computer Programmer/Analyst	1	1	1
Customer Relations Specialists	30	31	31
Customer Relations Coordinator	4	4	4
Customer Relations Supervisor	3	3	3
Data Entry Operator	3	3	3
Engineer	3	4	4
Engineering Inspector	1	2	2
Equipment Operator	19	19	19
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	1	1	1
Pump Equipment Mechanic	8	9	9
Secretary	1	1	1
Trades Helper	4	0	0
Truck Driver	0	8	8
Typist Clerk	5	5	5
Utility Service Manager	2	2	2
Utility Service Superintendent	1	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 Maintenance Technician	0	8	8
Water Purification Operator	20	24	24
Water Purification Supt	10	10	10
Water Quality Scientist	14	14	14
Water Quality Technician	2	2	2
Water Service Inspector	<u>60</u>	<u>54</u>	<u>54</u>
TOTAL FULL TIME	285	299	299
TOTAL POSITIONS	<u>285</u>	<u>299</u>	<u>299</u>

Jefferson Parish

Internal Service Funds





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INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

63500

Central Fleet Maintenance maintains motorized and heavy equipment, provides motor fuels for all departments, and maintains and stocks tires and provides record keeping regarding tire usage for all Parish vehicles.

63520

Electronic Information Systems monitors, administers and maintains the Parish's computer system and provides adequate training to departmental personnel for application to computer hardware and software and encoding for the graphic and non-graphic data necessary to operate the Geographic Information systems.

63560

Security Management manages and maintains a parish wide employee identification system.

63810

Engineering provides engineering design, construction supervision and project management to the operational departments of Public Works.

63830

Public Works Administration consist of Public Works Director department which oversees all public works departments which includes Streets, Drainage, Water, Sewerage, Engineering and Capital Projects; Public Works Warehouse which provides services for ordering, receiving, stocking, and distributing all materials for parish public works 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	58	58	58		58		58	
BEGINNING FUND BALANCE	\$ 282,692	\$ -	\$ 490,251	\$ 1,483,383	\$ 490,251		\$ 22,982	-95.3%
REVENUES								
Intergovernmental	\$ 24,094	\$ -	\$ 21,704	\$ -	\$ 21,704	0%	\$ -	0%
Charges For Services	6,758,463	8,293,779	6,740,984	1,552,795	8,293,779	0.0%	9,017,640	8.7%
Miscellaneous	108,599	-	-	-	-		-	
Other Financing Sources	-	-	43,096	-	43,096		-	-100.0%
TOTAL REVENUES	\$ 6,891,156	\$ 8,293,779	\$ 6,805,784	\$ 1,552,795	\$ 8,358,579	0.8%	\$ 9,017,640	7.9%
EXPENDITURES								
Personnel Services	\$ 3,322,997	\$ 3,963,138	\$ 2,487,246	\$ 1,475,892	\$ 3,963,138	0.0%	\$ 4,367,963	10.2%
Operating Expenses	3,355,222	4,330,299	3,179,380	1,491,467	4,670,847	7.9%	4,580,215	-1.9%
Capital Outlay	5,378	-	146,026	45,837	191,863		69,462	-63.8%
TOTAL EXPENDITURES	\$ 6,683,597	\$ 8,293,437	\$ 5,812,652	\$ 3,013,196	\$ 8,825,848	6.4%	\$ 9,017,640	2.2%
ENDING FUND BALANCE	\$ 490,251	\$ 342	\$ 1,483,383	\$ 22,982	\$ 22,982	6620.0%	\$ 22,982	0.0%

BUDGET HIGHLIGHTS:

The Charges for Services revenue is comprised of two components: a user department fee based on the number and type of vehicle/equipment owned by each department, and a direct billing for repairs to these vehicles/equipment.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Completed repairs	8,734	8,989	9,595
Rentals	38	40	45
Sublet repairs (off-site service)	688	864	924

JEFFERSON PARISH, LOUISIANA

CENTRAL GARAGE

BUDGET # : 63500

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Accountant	1	1	1
Administrative Assistant	1	3	3
Asst. Director	1	1	1
Automotive Line Foreman	3	3	3
Automotive Line Superintendent	2	2	2
Automotive Mechanic	11	14	14
Automotive Mechanic-Senior	17	15	15
Automotive Mechanic Trainee	5	5	5
Automotive Work Control Supervisor	1	1	1
Data Entry Operator	2	0	0
Executive Superintendent	1	1	1
Laborer	5	5	5
Maintenance Repairman	1	1	1
Secretary	1	1	1
Typist Clerk	<u>5</u>	<u>4</u>	<u>4</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 1,800 users with access to technology resources across 116 connected facilities by maintaining computer hardware and software, develop software applications to increase efficiency, and providing technology training while driving innovation. The GIS division supporting mapping tools used by Public Works, Planning, Building Permits, Environmental, and other departments in creating and maintaining geographic data. The Telecommunications Division provides Parish departments with mission-critical VoIP telephone service and a Parishwide 800MHz radio network.

Goals:

- Continue to be focused on innovation, streamlining business processes, modernizing our infrastructure, and creating a culture of cyber awareness.
- Begin the process of the largest, most impactful software implementation that will touch every aspect of the Parish's operation. The Parish will transition from our legacy Financial Management System, which has been used for 22 years, to a new modern Enterprise Resource Planning (ERP) solution.
- Planning for data center refresh and upgraded network equipment that will add layers of redundancy to the network.

Positions	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	30	30	30		30		30	
BEGINNING FUND BALANCE	\$ 489,690	\$ -	\$ 668,683	\$ 1,443,804	\$ 668,683		\$ 46,157	-93.1%
REVENUES								
Intergovernmental	\$ 2,062	\$ -	\$ 53,608	\$ (6,250)	\$ 47,358	100%	\$ -	0.0%
Charges for Services	8,586,703	8,735,640	6,547,592	2,188,048	8,735,640	0.0%	9,597,640	9.9%
Miscellaneous	12,538	-	-	-	-		-	
Other Financing Sources	74,938	-	9,883	-	9,883		-	-100.0%
TOTAL REVENUES	\$ 8,676,241	\$ 8,735,640	\$ 6,611,083	\$ 2,181,798	\$ 8,792,881	0.7%	\$ 9,597,640	9.2%
EXPENDITURES								
Personnel Services	\$ 2,423,344	\$ 2,973,897	\$ 1,848,837	\$ 1,125,060	\$ 2,973,897	0.0%	\$ 3,038,607	2.2%
Operating Expenses	3,867,165	4,915,270	3,211,776	2,306,981	5,518,757	12.3%	5,104,099	-7.5%
Capital Outlay	85,651	115,157	44,052	147,404	191,456	66.3%	142,365	-25.6%
Other Financing Uses	2,121,088	731,297	731,297	-	731,297	0.0%	1,358,628	85.8%
TOTAL EXPENDITURES	\$ 8,497,248	\$ 8,735,621	\$ 5,835,962	\$ 3,579,445	\$ 9,415,407	7.8%	\$ 9,643,699	2.4%
ENDING FUND BALANCE	\$ 668,683	\$ 19	\$ 1,443,804	\$ 46,157	\$ 46,157	242833.2%	\$ 98	-99.8%

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.

Capital Outlay includes funding for replacement computer, network and server equipment. Other Financing Uses includes a transfer to capital projects to provide additional funding for the ERP Planning, Acquisition and Implementation project, Work Order Replacement project and VoIP Telephone System upgrades.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Work Orders Completed	10,801	10,500	10,250
Computers & Laptops supported	2,100	2,050	1,950
Network Connected Facilities	115	116	118
No. of Facilities with Wi-Fi	63	65	70
No. of Emp trained in Cybersecurity	1,800	1,850	2,200
No. of TechStore Transactions	911	960	850

JEFFERSON PARISH, LOUISIANA

ELECTRONIC INFORMATION SYSTEMS MANAGEMENT

BUDGET # : 63520

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Asst.	1	1	1
Computer Application Developer	2	3	3
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	3	2	2
Computer Systems Specialist	2	3	3
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	1	1	1
Payroll Systems Administrator	1	1	1
Telecommunications Equip. Manager	1	0	0
Telecommunications Supervisor	1	1	1
Telephone Technician	2	2	2
Typist Clerk	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL TIME	30	30	30
TOTAL POSITIONS	<u>30</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:

Positions	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	4	4	4		4		4	
BEGINNING FUND BALANCE	\$ 224,610	\$ -	\$ 127,484	\$ 305,253	\$ 127,484		\$ 694	-99.5%
REVENUES								
Charges For Services	\$ 2,369,409	\$ 2,933,416	\$ 2,132,208	\$ 801,208	\$ 2,933,416	0.0%	\$ 3,133,117	6.8%
Miscellaneous	2,599	-	440	(40)	400		-	-100.0%
Other Financing	44,771	-	-	-	-		-	
TOTAL REVENUES	\$ 2,416,779	\$ 2,933,416	\$ 2,132,648	\$ 801,168	\$ 2,933,816	0.0%	\$ 3,133,117	6.8%
EXPENDITURES								
Personnel Services	\$ 350,079	\$ 389,526	\$ 274,121	\$ 115,437	\$ 389,558	0.0%	\$ 428,092	9.9%
Operating Expenses	2,163,826	2,543,890	1,679,472	989,334	2,668,806	4.9%	2,703,719	1.3%
Capital Outlay	-	-	1,286	956	2,242		2,000	-10.8%
TOTAL EXPENDITURES	\$ 2,513,905	\$ 2,933,416	\$ 1,954,879	\$ 1,105,727	\$ 3,060,606	4.3%	\$ 3,133,811	2.4%
ENDING FUND BALANCE	\$ 127,484	\$ -	\$ 305,253	\$ 694	\$ 694		\$ (0)	-100.0%

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

	2022 Actual	2023 Estimated	2024 Estimated
Card swipe readers (new)	25	70	70
Cameras (new installs)	300	500	500
Security cards issued	3,500	3,500	3,500

JEFFERSON PARISH, LOUISIANA
SECURITY MANAGEMENT

BUDGET # : 63560

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	95	95	96		96		96	
BEGINNING FUND BALANCE	\$ 279,093	\$ -	\$ 361,060	\$ 1,018,586	\$ 361,060		\$ 55,899	-84.5%
REVENUES								
Intergovernmental	\$ 18,044	\$ -	\$ 27,754	\$ -	\$ 27,754		\$ -	-100.0%
Charges For Services	10,274,732	12,087,643	8,537,656	3,549,987	12,087,643	0.0%	12,826,958	6.1%
Miscellaneous	55,400	-	3,343	(43)	3,300		-	-100.0%
TOTAL REVENUES	\$ 10,348,177	\$ 12,087,643	\$ 8,568,753	\$ 3,549,944	\$ 12,118,697	0.3%	\$ 12,826,958	5.8%
EXPENDITURES								
Personnel Services	\$ 7,021,985	\$ 7,934,169	\$ 5,292,529	\$ 2,694,554	\$ 7,987,083	0.7%	\$ 8,094,911	1.4%
Operating Expenses	3,166,862	3,854,974	2,576,357	1,517,160	4,093,517	6.2%	4,407,688	7.7%
Capital Outlay	77,363	298,500	42,341	300,917	343,258	15.0%	324,359	-5.5%
TOTAL EXPENDITURES	\$ 10,266,210	\$ 12,087,643	\$ 7,911,227	\$ 4,512,631	\$ 12,423,858	2.8%	\$ 12,826,958	3.2%
ENDING FUND BALANCE	361,060	\$ -	\$ 1,018,586	\$ 55,899	\$ 55,899		\$ 55,899	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 vehicles, computer and network equipment.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
SCADA System Data			
Collection Remote Sites	313	320	387
Active (Construction):			
Projects Managed	34	25	18
Projects Designed	5	10	6

JEFFERSON PARISH, LOUISIANA

ENGINEERING

BUDGET #: 63810

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Director	2	2	2
CLASSIFIED SERVICE:			
FULL TIME:			
Accountant	2	2	2
Administrative Assistant	5	4	4
Asst. Director Engineering	1	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 Assistant	0	1	1
Executive Superintendent	1	1	1
GIS Operator	6	6	6
Instrumentman	2	2	2
Instrumentman-Party Chief	2	2	2
Planner	1	0	0
Public Works Project Coordinator	2	3	3
Rodman-Chainman	1	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	4	5	5
Utility Inventory Clerk	3	3	3
Utility Inventory Supervisor	2	2	2
Warehouse Superintendent	1	1	1
Warehouse Supervisor	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL FULL TIME	95	96	96
TOTAL POSITIONS	<u>95</u>	<u>96</u>	<u>96</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	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	30	30	30		30		30	
BEGINNING FUND BALANCE	\$ 75,141	\$ -	\$ 83,617	\$ 889,503	\$ 83,617		\$ 13,840	-83.4%
REVENUES								
Intergovernmental	\$ 6,141	\$ -	\$ 8,373	\$ -	\$ 8,373		\$ -	-100.0%
Charges for Services	2,586,940	3,755,100	2,730,982	1,024,118	3,755,100	0.0%	4,168,761	11.0%
Miscellaneous	14,501	-	-	-	-		-	
TOTAL REVENUES	\$ 2,607,582	\$ 3,755,100	\$ 2,739,355	\$ 1,024,118	\$ 3,763,473	0.2%	\$ 4,168,761	10.8%
EXPENDITURES								
Personnel Services	\$ 1,911,787	\$ 2,440,157	\$ 1,401,811	\$ 1,038,346	\$ 2,440,157	0.0%	\$ 2,464,062	1.0%
Operating Expenses	664,323	733,743	478,756	277,471	756,227	3.1%	771,099	2.0%
Capital Outlay	22,997	581,200	52,902	583,964	636,866	9.6%	933,600	46.6%
TOTAL EXPENDITURES	\$ 2,599,106	\$ 3,755,100	\$ 1,933,469	\$ 1,899,781	\$ 3,833,250	2.1%	\$ 4,168,761	8.8%
ENDING FUND BALANCE	\$ 83,617	\$ -	\$ 889,503	\$ 13,840	\$ 13,840		\$ 13,840	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 vaccon/combination truck, TV inspection truck, video equipment for sewer and drain lines inspection, and computers equipment.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Service Requests	433	450	500
Work Orders	442	470	530

JEFFERSON PARISH, LOUISIANA

PUBLIC WORKS ADMINISTRATION

BUDGET # : 63830

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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	2	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
Trades Helper	9	9	9
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	30	30	30
TOTAL POSITIONS	<u>30</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.

Goals:

- ☐ Promote and foster compliance with environmental ordinance and provide flexibility in achieving environmental goals.
- ☐ Help business and industry understand their environmental responsibilities, enabling good practices
- ☐ Ensure consistent, just, and timely enforcement when Parish Ordinances are violated.
- ☐ Be available to speak to schools, civic groups, neighborhood associations and participate in events, fairs, etc.

DEPARTMENTAL SUMMARY:

Positions	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	22	22	23		23		23	
BEGINNING FUND BALANCE	\$ 4,959	\$ -	\$ 6,861	\$ 251,066	\$ 6,861		\$ 149	-97.8%
REVENUES								
Intergovernmental	\$ 2,600	\$ -	\$ 151	\$ -	\$ 151		\$ -	
Charges For Services	2,998,283	3,910,063	2,843,682	1,066,381	3,910,063	0.0%	3,458,252	-11.6%
Miscellaneous	13,259	-	1,546	-	-		-	
Other Financing Sources	-	-	50,000	-	50,000		-	-100.0%
TOTAL REVENUES	\$ 3,014,142	\$ 3,910,063	\$ 2,895,379	\$ 1,066,381	\$ 3,960,214	1.3%	\$ 3,458,252	-12.7%
EXPENDITURES								
Personnel Services	\$ 1,649,573	\$ 2,009,054	\$ 1,325,617	\$ 683,942	\$ 2,009,559	0.0%	\$ 2,137,775	6.4%
Operating Expenses	1,360,190	1,890,259	1,325,557	621,060	1,946,617	3.0%	1,267,977	-34.9%
Capital Outlay	2,477	10,750	-	10,750	10,750	0.0%	52,500	388.4%
TOTAL EXPENDITURES	\$ 3,012,240	\$ 3,910,063	\$ 2,651,174	\$ 1,315,752	\$ 3,966,926	1.5%	\$ 3,458,252	-12.8%
ENDING FUND BALANCE	\$ 6,861	\$ -	\$ 251,066	\$ 1,695	\$ 149		\$ 149	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.

Capital Outlay includes funding to replace a vehicle, computer and network equipment.

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Citizen calls taken and processed	29,832	28,710	25,408
Environmental Inspections completed	2,367	2,503	2,580
No. of violations issued	718	759	721
Total Solid Waste Pick Up/Missed Requests	28,138	25,180	22,868

JEFFERSON PARISH, LOUISIANA

ENVIRONMENTAL AFFAIRS

BUDGET # : 63860

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 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 Inspector	0	3	3
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	0	0
Secretary	1	1	1
Typist Clerk	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	22	23	23
TOTAL POSITIONS	<u>22</u>	<u>23</u>	<u>23</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:

- ☐ Expand the hands-on educational program "Eco-Encounter" to reach students in diverse populations throughout Jefferson Parish to see the coastal marsh in person through the use of the research vessel in the Barataria Basin and hand powered craft in Lake Pontchartrain.
- ☐ Create knowledge based plans for each position within the department to ensure efficiency and succession planning is paramount.
- ☐ Accomplish Class 4 prerequisite requirements for the Community Rating System to benefit Jefferson Parish National Flood Insurance Policy Holders with an additional 5 to 10 percent discount on flood insurance.
- ☐ Update the Multi-Jurisdictional Hazard Mitigation Plan to incorporate lessons learned from recent hazard events and create a FEMA approved online web version of the plan that is innovative and user friendly.

DEPARTMENTAL SUMMARY:

Positions	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted 2023 Amended
	10	10	10		10		10	
BEGINNING FUND BALANCE	\$ 15,097	\$ -	\$ 42,027	\$ 60,343	\$ 42,027		\$ 14,204	-66.2%
REVENUES								
Charges for Services	\$ 1,218,124	\$ 1,532,617	\$ 1,114,631	\$ 417,986	\$ 1,532,617	0.0%	\$ 1,872,842	22.2%
Miscellaneous	5,601	-	-	-	-		-	
TOTAL REVENUES	\$ 1,223,725	\$ 1,532,617	\$ 1,114,631	\$ 417,986	\$ 1,532,617	0.0%	\$ 1,872,842	22.2%
EXPENDITURES								
Personnel Services	\$ 786,277	\$ 923,268	\$ 636,366	\$ 286,902	\$ 923,268	0.0%	\$ 987,768	7.0%
Operating Expenses	360,518	559,349	409,949	177,223	587,172	5.0%	885,076	50.7%
Other Financing Uses	50,000	50,000	50,000	-	50,000	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 1,196,795	\$ 1,532,617	\$ 1,096,315	\$ 464,125	\$ 1,560,440	1.8%	\$ 1,872,844	20.0%
ENDING FUND BALANCE	\$ 42,027	\$ -	\$ 60,343	\$ 14,204	\$ 14,204		\$ 14,202	0.0%

BUDGET HIGHLIGHTS:

PERFORMANCE INDICATORS

	2022 Actual	2023 Estimated	2024 Estimated
Coastal Use Permits	31	25	32
Coastal Field Investigations	75	125	135
PIER Review	2	5	2
Mitigation grant applications	320	180	180
Flood Zone Determination	380	400	400
Grant Invoices Processed	1,260	1,400	1,400
Elevation Certificates Reviewed	15,000	25,000	25,000
Outreach Events	15	27	24
Civic Groups Engaged	3	3	3

JEFFERSON PARISH, LOUISIANA
ECOSYSTEM & COASTAL DEVELOPMENT

BUDGET # : 63890

POSITIONS:

	2022 Amended Budget	2023 Amended Budget	2024 Adopted Budget
APPOINTED:			
Ecosystem & Coastal Mgmt Director	1	1	1
Floodplain Mgmt & Hazard Mit Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	0	1	1
Administrative Management Specialist	2	3	3
Environmental Quality Spec.	1	1	1
Environmental Quality Supervisor	1	1	1
Executive Assistant	1	0	0
Federal Programs Coordinator Asst	1	0	0
Floodplain/CRS Specialist	1	1	1
Typist Clerk	<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

Capital Budget





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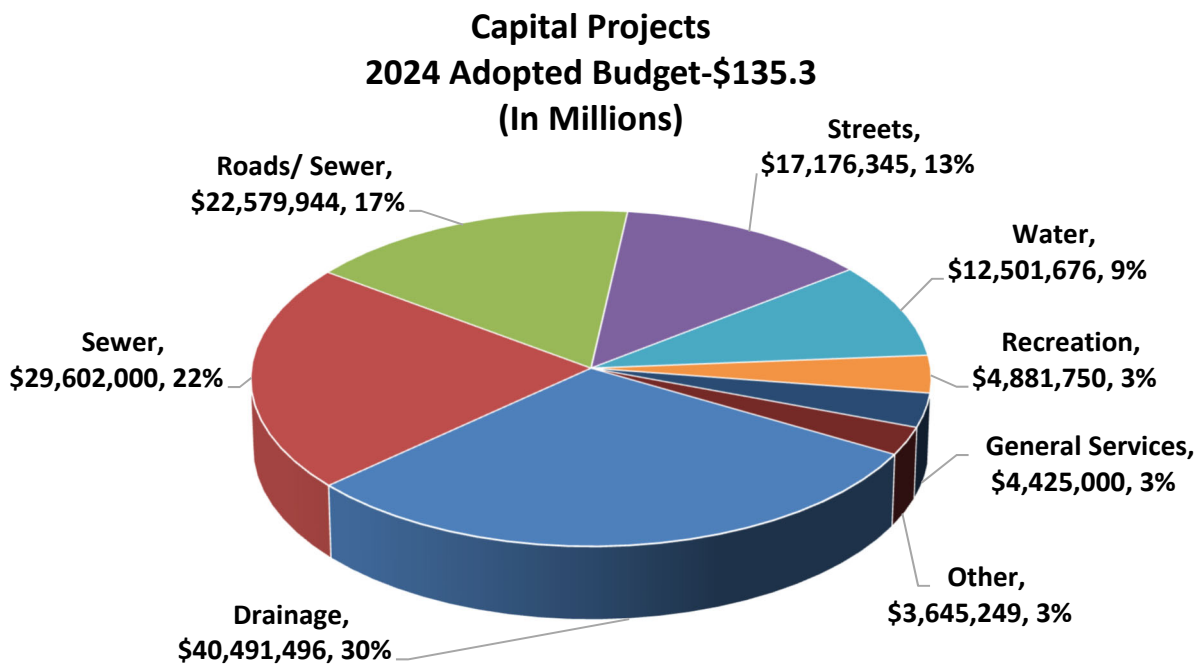
**JEFFERSON PARISH, LOUISIANA
CAPITAL PROJECTS
2024 ADOPTED BUDGET**

FUND/PROJECT DESCRIPTION	REVENUES						EXPENDITURES
	TAXES		FEDERAL/ STATE FUNDS	OTHER	TRANSFERS FROM OTHER FUNDS	TOTAL REVENUES	CAPITAL OUTLAY
	SALES	AD VALOREM					
Coastal Management	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ 135,000	\$ -
Council Projects	-	-	-	-	-	-	-
Infrastructure Projects	-	-	-	114,177	-	114,177	-
Courts	-	-	-	142,500	-	142,500	-
Emergency Management	-	-	-	20,000	-	20,000	-
Environmental Affairs							
Environmental	-	-	-	60,000	1,000,000	1,060,000	1,000,000
Fire Districts							
EB Consolidated Fire	-	-	-	300,000	-	300,000	-
Fire Training Facility	-	-	-	30,000	-	30,000	-
WB Fire Districts	-	-	-	68,000	229,800	297,800	229,800
General Services	-	-	-	80,000	4,425,000	4,505,000	4,425,000
Jefferson Protection & Animal Welfare Service	-	-	-	45,000	-	45,000	-
Juvenile Services	-	-	-	120,000	-	120,000	-
Library	-	-	-	620,000	706,821	1,326,821	706,821
Millage Projects	-	-	-	300,000	350,000	650,000	350,000
MIS	-	-	-	65,000	1,333,732	1,398,732	1,333,732
Telecommunications	-	-	-	26,000	24,896	50,896	24,896
Transit/MITS	-	-	-	24,000	-	24,000	-
Parks and Recreation							
Consol Recreation	-	-	-	585,000	4,881,750	5,466,750	4,881,750
Lafreniere Park	90,000	-	120,000	100,000	-	310,000	-
LaSalle Park	-	-	120,000	137,400	-	257,400	-
Public Works							
Drainage	17,491,496	19,670,963	-	1,895,000	-	39,057,459	40,491,496
Roads/ Sewer	22,579,944	-	-	4,000,000	-	26,579,944	22,579,944
Streets	-	-	-	335,000	17,176,345	17,511,345	17,176,345
Road Lighting	-	-	-	300,000	-	300,000	-
Sewer	9,602,000	-	-	2,530,000	20,000,000	32,132,000	29,602,000
Water	-	12,501,676	587,511	4,700,000	-	17,789,187	12,501,676
TOTAL	\$ 49,763,440	\$ 32,172,639	\$ 827,511	\$ 16,732,077	\$ 50,128,344	\$ 149,624,011	\$ 135,303,460

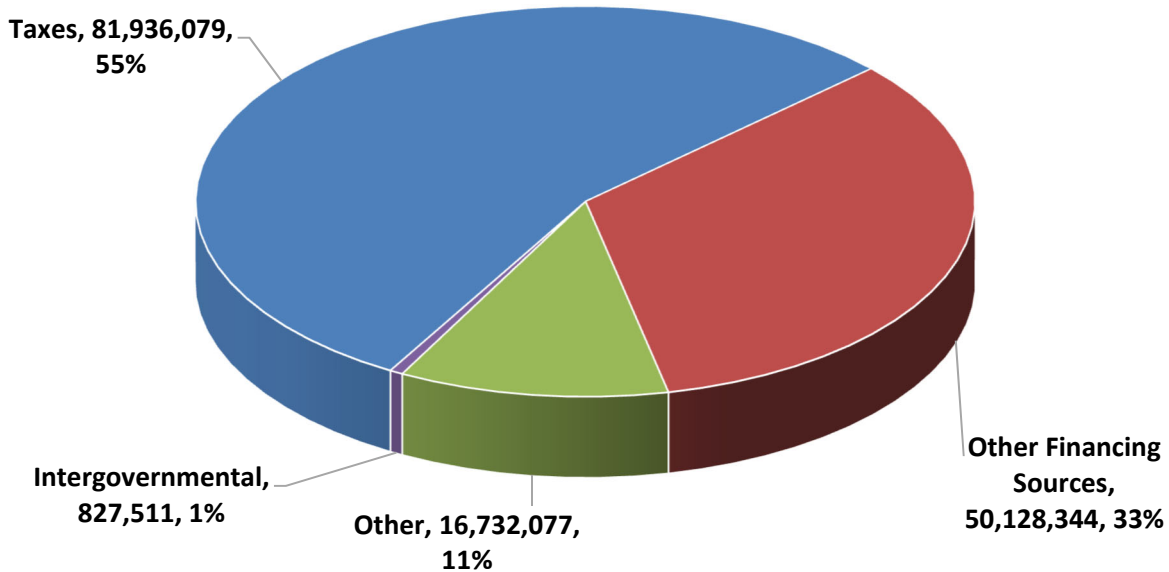
CAPITAL IMPROVEMENT PROJECTS

Included in this section is a summary of capital improvement projects which are either continuing or beginning in 2024. The capital improvements identified within the 2024 Capital Budget total \$135,303,460. Revenue sources are comprised of Parish generated funds from sales tax, capital improvement millage, and various other funding sources totaling \$149,624,011. This amount includes transfers from the 2024 operating budget of \$50,128,344 and State and Federal programs contributing \$827,511. 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. Presented below are charts depicting the expenditures and revenues sources for the 2024 Capital Projects budget.



**Capital Projects
2024 Funding Sources-\$149.6
(In Millions)**



The projects described in the section below are not intended to be all-inclusive, but they represent the Parish's major capital projects included in the 2024 Capital Budget.

Drainage Capital Program

This program is funded by the 2/3 of ½ cent sales tax and by a capital improvement millage, currently levied at 5 mills. Combined, these revenues are expected to bring in \$37,162,459 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 consistent maintenance and replacement as the pumps age with continued usage. The Parish has allocated \$2 million in 2024 for the replacement of engines, pumps, controls and other miscellaneous parts at aged pump stations throughout the Parish. The maintenance of these pumps is a critical element in flood prevention and community quality of life. This project is an on-going annual project that will require an estimated \$8 million from 2025-2028.

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. The Parish has allocated \$2 million for the installation of automation controls and sensors on existing drainage pumps to facilitate the dependability of this critical flood prevention system. This project is an on-going annual project that will require an estimated \$8 million from 2025-

2028.

Coventry Court Pump Station - The current pump station at this location is undersized and leads to street flooding. Therefore, \$2 million has been allocated in the 2024 budget to install a new replacement pump station at Coventry Court along Jefferson Highway. This project is currently in design. This project will require an estimated \$6 million of additional funding in years 2025-2028.

Pump Station Upgrade – Estelle 3 – To facilitate increased capacity for the service area for this pump station, \$3 million has been allocated in the 2024 budget to construct a new pump station adjacent to the existing Estelle 2 pump station. This project will require an estimated \$15 million of additional funding in years 2025-2028.

Mounes Box Culvert – The Parish has allocated \$2 million to install a new box culvert under Mounes Street between Elmwood Park and Dickory to prevent flooding in the Elmwood Business Park. This project is currently in design.

Craig Avenue Drainage Improvements – The Parish has allocated \$4 million to install a new drainage system on Craig Avenue between Kawanee and West Esplanade to prevent flooding. This project is currently in design.

California Canal Drainage Improvements – The Parish has allocated \$4 million to reinforce the concrete lining of the failing banks of the California Canal between 2-mile Canal and Lapalco, thus preventing excessive street flooding and property damage. This project is currently in design. This project will require an estimated \$3 million of additional funding in years 2025-2028.

Canal Improvements – Repairs are needed to shore-up failing canal banks throughout Jefferson Parish, therefore the Parish has allocated \$4 million for the installation of vinyl sheet piling and rip rap at failure sites, to prevent street flooding and property damage. This project will require an estimated \$12 million of additional funding in the 2025 -2028.

Corps of Engineers Flood Control-Parish Portion – The Southeast Louisiana Urban Flood Control Program (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 Parishes in our metropolitan area. The damage in Jefferson Parish was approximately \$545 million. Since the commencement of the program, sixty-seven projects 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 in years 2025-2028.

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 result in savings in personnel costs, supplies and maintenance as a result of

newer, and more efficient facilities. It is anticipated that the lower operating costs will allow resources to be used for other immediate needs.

Environmental

Storm Debris Clean-Up – The Department of Environmental Affairs administers contracts for the collection, recycling and disposal of debris generated by natural disasters. Reimbursements are often available through FEMA if an emergency declaration is made. In most cases only 75% of eligible expenses are reimbursed. Jefferson Parish needs to maintain the ability to pay for the initial monitoring and clean-up of any debris-generating event. Because advanced obligations can often take several months and reimbursement is often delayed, the Parish has allocated \$1 million in 2024 for storm debris response. This project is an on-going annual payment that will require an estimated \$4 million in years 2025-2028.

Operating Impact: The Storm Debris Clean-up project is funded through the Environmental Department's operating budget. History has shown there is a need for annual clean-up efforts, related to hurricane events and occasional tornados. This project provides a dedicated, and immediately available provision for storm clean-up and response.

General Services

Correctional Center – Surveillance Expansion – The North and West Wing of the Correctional Center, is dedicated to housing the more violent inmates. Throughout 2022 and 2023, Jefferson Parish has upgraded over 150 cameras, monitors and video storage to modernize the aging surveillance system. The Parish has allocated an additional \$300,00 to install new cameras, with fiber optic cabling and additional storage, to expand surveillance fields in the North and West Wings of the facility.

Correctional Center – Elevator Modernization – The elevators in the Correctional Center have reached life expectancy and require upgrades to keep them in proper working condition. The Parish has allocated \$3.35 million for the upgrade of eight elevators in 2024.

Correctional Center – Recoat/Resurface Jail Roof – The Jefferson Parish Correctional Center has a flat asphalt roof that needs resurfacing. The North and West wings have never been resurfaced, over the 42 years the facility has been in operation. The South Wing (constructed in 2001) beginning to experience leaking. The department has allocated \$275,000 for the resurfacing the roof.

Operating Impact: The replacement and modernization of the Correction Center elevators improves and enhances overall security of the entire facility. The Roof resurfacing project provides operational savings resulting from temporary roof repairs and the replacement of water damaged equipment.

Library

EBR Makerspace – The Parish has allocated \$381,821 to offer a new learning environment called 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. This new initiative will provide technology that our patrons may not have access to at home or school. The program is intended to facilitate creativity, experimentation, participation and play.

Operating Impact: Additional operating costs are expected to maintain and update the Markerspace in future years. Evaluation of the patron response to these will determine future plans and implementation of this program.

Lakeshore Branch– Roof Replacement – An allocation of \$325,000 has been made for the Lakeshore Branch roof replacement project. Over the years, the roof has been subjected to various weather conditions, including heavy rain, and strong winds.

Operating Impact: Replacing the roof will require less maintenance and repair, reducing ongoing expenses. Roof replacement addresses safety concerns, energy efficiency and compliance with building codes.

Management Information Systems (MIS)

ERP Planning/Acquisition/Implementation – In 2024, an additional \$1,189,484 has been allocated to this project. The current financial management system was implemented in 1996 and is outdated in terms of user needs. This project allows for a system implementation planning consultant to streamline the implementation of several modules of a comprehensive and standardized Enterprise Resource Planning (ERP) system that will include all fiscal process areas including fixed asset accounting and easily accessed fiscal reports. It is anticipated that an additional \$3.5 million will be needed to fully fund this project.

Operating Impact: Although the upfront costs of this project are significant, the downstream operating efficiencies should result in reduce personnel costs, better and more timely distribution of fiscal information, and improved public transparency. It is anticipated that this project will need additional resources in future years to fund the acquisition and implementation of all system modules. 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 (JPRD) 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):

Jefferson Playground – Track resurfacing – Funds of \$2.5 million were allocated to Jefferson Playground track. The Jefferson Playground track is widely used because of Pontiff Playground's water-pumping situation often has that track unusable. The surface of the track is unsafe in areas and unsuitable in its entirety. The resurfacing of this facility will be a major improvement of JPRD facilities.

Operating Impact: It is anticipated that there would be little/no increase in operational costs to operate this facility with these improvements, however it is expected patron usage of the track would increase after resurfacing is complete.

Mike Miley Playground - Parking Lot and Reader Board – The parking lot allocation of funds is \$95,000 and the reader board allocation of funds is currently \$50,000 for the 2024 budget year. The Mike Miley Playground will resurface its most often-used parking lot located adjacent to the gym. The surface is extremely old and worn and is in desperate need of an upgrade. Currently, this facility has an irreparable sign and no information regarding JPRD activities are displayed. A new reader board is needed to better advertise the activities held at the playground.

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

Delta Playground - Reader Board – Currently, \$50,000 has been allocated to the Delta Playground allocated for a new Reader Board. Currently, this facility has an irreparable sign and no information regarding JPRD activities is displayed. A new reader board is needed to better advertise the activities held at the playground.

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 – An additional \$300,000 has been allocated to tot lots facility at the Ree Alario Special Needs Center. The Ree Alario Special Needs Center was opened in early 2017. It is a heavily facility by the Special Needs community of Jefferson Parish. An outdoor handicap accessible tot lot will be constructed to enhance the facility and expand patron usage.

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.

Johnny Jacobs Playground – Track and Football Field Renovations – An allocation of \$750,000 was made to fund track and football field renovations at the Johnny Jacobs Playground. The Johnny Jacobs Playground track and football field are widely used on the Westbank. This level of usage has caused the need for extensive renovations to the bleachers, turf, and track surface. These funds Johnny Jacobs Playground, to include, turf installation, resurfacing of track and bleacher improvements. It is anticipated that an additional \$750,000 will be needed to fully fund this project.

Operating Impact: It is anticipated that there would be little/no increase in operational costs to operate this facility with these improvements; however, track and field safety and patron experience will be enhanced.

ML King Playground – Shelter & Sidewalks – An allocation of \$75,000 has been made to the MLK Playground. The MLK Playground will construct a new shelter at its site. Currently, no shelter exists and sidewalks will be needed to access this shelter as well as addressing other sidewalk safety issues.

Operating Impact: It is anticipated that there would be little/no increase in operational costs to operate this facility with these improvements; however, public safety and patron experience will be improved.

Oakdale Playground – Tennis Court Improvements – An allocation of \$75,000 has been made to Oakdale Playground tennis court for pavement improvements. The Oakdale Playground currently has a tennis court that is unusable in some areas, unsafe due to cracks, and otherwise unlevelled ground. These funds will be used to make the site safe for patrons use.

Kings Grant Playground – Tennis Court Improvements – An allocation of \$75,000 has been made to the Oakdale Playground tennis court for court improvements. The King Grant Playground currently has a tennis court that is unusable in some areas, unsafe due to cracks, and otherwise unlevelled ground. These funds will be used to make court safe and fully usable.

Harvey Playground – Tennis Court Improvements and Softball Fields Turfing – An allocation of \$75,000 has been made to the Harvey Playground tennis court for court improvements. The Harvey Playground currently has a tennis court that is unusable in some areas, unsafe due to cracks, and otherwise unlevelled ground. An allocation of \$536,750 has been made to the Harvey Playground Softball fields. Harvey Playground has been transformed into a league/tournament/championship site. Artificial turf will enhance the patron experience and has proven economically beneficial at similar sites. It is anticipated that an additional \$463,250 will be needed to fully fund this project.

Operating Impact: It is anticipated that there would be little/no increase in operational costs to operate this facility with these improvements; however, patron experience and safety will be enhanced.

Estelle Playground – Handicap Accessible Tot Lot – An allocation of \$300,000 has been made to the Estelle Playground handicap accessible tot lot. The Estell Playground is a growing site and will soon be the site of major soccer tournaments. At this point, it has no tot lot within its boundaries and this proposed tot lot will be usable by both the handicap and non-handicap communities.

Operating Impact: It is anticipated that there would be little/no increase in operational costs to operate this facility with these improvements; and the patron experience at Estelle Playground will be enhanced.

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 \$9,602,000 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 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/award oversight, construction coordination and scheduling, and complaints management. \$1.4 million has been allocated to the engineering management of the Road/Sewer Bond Program. This project is an on-going and requires an estimated \$5.6 million in years 2025-2028.

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 in years 2025-2028.

Rehab Program – Lining - This project provides \$3 million for the rehabilitation of existing sewer lines by cured-in-place lining and the rehabilitation of existing sewer manholes by cementitious lining. This project is an annual on-going project and requires an estimated \$12 million in years 2025-2028.

Rehab Program – Point Repairs - This project provides \$3 million for rehabilitation of existing sewer lines by point repair or full line replacement. This project is an on-going and requires an estimated \$12 million in years 2025-2028.

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 in years 2025-2028.

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 in years 2025-2028.

Pipe Replacement Program - The Sewerage Department plans to replace underground piping systems as part of an initiative to lower operating costs and reduce the overall age of the sewerage infrastructure in Jefferson Parish. An allocation for \$5 million in 2024 has been made for this capital project.

Treatment Plant Improvements - The Sewerage Treatment Plant requires major renovations and improvements in order to maintain environmental quality standards and help protect the health and safety of Jefferson Parish residents. An allocation of \$15 million in 2024 has been made to finance this capital project.

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. This will facilitate 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 estimated that an additional \$600,000 will be required in years 2025-2028.

Lapalco Bridge Repairs & Upgrades – An additional \$3 million 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 estimated that an additional \$4 million will be required in years 2025-2028.

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. Future needs are estimated to be \$1 million in additional funding.

2024 Street Repairs – Twenty-two 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. \$13.2 million 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.

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.

Consolidated Water

The capital program of the Jefferson Parish Consolidated Water District is primarily funded by a dedicated property tax. A 5.0 millage rate was renewed in 2023 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 5.0 mills and funds are appropriated in the annual capital budget to fund the following project(s):

East Bank Water Plant Upgrade – An allocation of \$12.5 million has been made 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. Additional funding will be obtained from a bond issue to begin this project, and \$120 million is estimated to be required in years 2025-2028.

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.

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	(\$100,000)
Streets	(\$240,000)
Water	(\$300,000)
Sewer	(\$150,000)
Public Safety	\$-
Culture & Recreation	\$100,000
Other	\$200,000

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.

2024-2028 Jefferson Parish Capital Budget

Estimated Project Costs

		<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2025-2028</i>	<i>Requested Funding F/Y 2024</i>	<i>Funding Sources</i>
<u>Drainage</u>						
52110	063	PS Upgrade - Repair Contract	18,273,323	8,273,323	2,000,000	Drainage and Sewerage Tax
52110	066	Automation Contract	16,699,513	6,699,513	2,000,000	Drainage and Sewerage Tax
52110	068	Coventry Court Pump Station	13,000,000	5,000,000	2,000,000	Capital Improvement Millage
52110	072	PS Upgrade - Estelle 3	24,000,000	6,000,000	3,000,000	Capital Improvement Millage
52110	078	PS Upgrade - Westminster Electric Upgrade	1,000,000		1,000,000	Capital Improvement Millage
52110	079	PS Upgrade - Estelle 1 Electric Upgrade	1,000,000		1,000,000	Capital Improvement Millage
52115	005	2024 Equipment Purchases	1,500,000		1,500,000	Drainage and Sewerage Tax
52300	020	2024 Drainage Capital	3,831,496		3,831,496	Drainage and Sewerage Tax
52355	001	Storm Water Quality Program	4,112,505	3,152,505	160,000	Drainage and Sewerage Tax
52356	050	Mounes Box Culvert	25,713,029	23,713,029	2,000,000	Capital Improvement Millage
52356	101	Craig Avenue Drainage Improvements	7,446,260	3,446,260	4,000,000	Capital Improvement Millage
52356	113	California Canal Drainage Improvements	11,865,605	4,865,605	4,000,000	Capital Improvement Millage
52356	134	Canal Improvements 2023	19,000,000	3,000,000	4,000,000	Drainage and Sewerage Tax
52388	002	Westside Canal Improvements	8,563,000	563,000	4,000,000	Drainage and Sewerage Tax

Estimated Project Costs

		<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2025-2028</i>	<i>Requested Funding F/Y 2024</i>	<i>Funding Sources</i>
<u>Drainage</u>						
52710	002	Corps of Engineers Parish Portion	115,458,059	85,458,059	24,000,000	6,000,000
Total: Drainage		271,462,790	150,171,294	80,800,000	40,491,496	Capital Improvement Millage
<u>Environmental</u>						
59011	005	Garbage District No. 1 - Storm Debris	14,263,729	9,263,729	4,000,000	1,000,000
Total: Environmental		14,263,729	9,263,729	4,000,000	1,000,000	Operating Budget Transfer
<u>Fire Services</u>						
49215	001	VFD #7 - Nine Mile Point	1,403,429	1,201,429	161,600	40,400
49215	002	VFD #7 - Avondale	1,148,459	987,459	128,800	32,200
49215	003	VFD #7 - Bridge City	1,476,666	1,154,666	257,600	64,400
49215	004	VFD #7 - Live Oak	1,527,550	1,205,550	257,600	64,400
49215	005	VFD #7 - Herbert Wallace	1,298,444	1,156,444	113,600	28,400
Total: Fire Services		6,854,548	5,705,548	919,200	229,800	Operating Budget Transfer
<u>General Services</u>						
58510	064	Corrections - Camera Expansion	300,000			300,000
58510	065	Corrections - Elevator Modernization	3,350,000			3,350,000
58510	066	Corrections - Roof Resurface	275,000			275,000
						Operating Budget Transfer
						Operating Budget Transfer
						Operating Budget Transfer

Estimated Project Costs

		<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2025-2028</i>	<i>Requested Funding F/Y 2024</i>	<i>Funding Sources</i>
<u>General Services</u>						
58510	067	500,000			500,000	Operating Budget Transfer
<i>Total: General Services</i>		4,425,000			4,425,000	
<u>Library</u>						
47813	040	531,821	150,000		381,821	Operating Budget Transfer
47821	012	325,000			325,000	Operating Budget Transfer
<i>Total: Library</i>		856,821	150,000		706,821	
<u>Millage</u>						
56010	012	350,000			350,000	Operating Budget Transfer
<i>Total: Millage</i>		350,000			350,000	
<u>MIS</u>						
59410	021	7,139,845	2,450,361	3,500,000	1,189,484	Operating Budget Transfer
59410	023	144,248			144,248	Operating Budget Transfer
<i>Total: MIS</i>		7,284,093	2,450,361	3,500,000	1,333,732	
<u>Recreation</u>						
46813	015	3,563,483	563,483	500,000	2,500,000	Operating Budget Transfer
46814	027	150,000		55,000	95,000	Operating Budget Transfer

Estimated Project Costs

	<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2025-2028</i>	<i>Requested Funding F/Y 2024</i>	<i>Funding Sources</i>
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Recreation

46814 028	Mike Miley Playground - Reader Board	50,000			50,000	Operating Budget Transfer
46816 019	Delta Playground - Reader Board	50,000			50,000	Operating Budget Transfer
46836 002	R Alario Spcl Nds Ctr-HandicapTot Lot	691,473	391,473		300,000	Operating Budget Transfer
46711 023	J Jacobs Plygd - Track & Football Renovations	1,500,000		750,000	750,000	Operating Budget Transfer
46714 018	MLK Playground - Shelter & Sidewalks	75,000			75,000	Operating Budget Transfer
46717 029	Oakdale Playground - Tennis Court Improvements	75,000			75,000	Operating Budget Transfer
46726 020	Kings Grant Playground - Tennis Court Improvements	75,000			75,000	Operating Budget Transfer
46736 014	Harvey Playground - Softball Field Turfing	1,000,000		463,250	536,750	Operating Budget Transfer
46736 015	Harvey Playground - Tennis Court Improvements	75,000			75,000	Operating Budget Transfer
46744 004	Estelle Playground - ADA Tot Lot ACT 397	300,000			300,000	Operating Budget Transfer
Total:	Recreation	7,604,956	954,956	1,768,250	4,881,750	

Sewerage

42214 001	Road/Sewer Bond Program Management-Sewer	15,764,298	8,764,298	5,600,000	1,400,000	Roads & Sewerage Tax
49401 003	SCIP Non Bond Program Management	3,200,000	1,200,000	1,600,000	400,000	Roads & Sewerage Tax
49404 001	Rehab Program - Lining Contract	61,501,993	46,341,993	12,128,000	3,032,000	Roads & Sewerage Tax

Estimated Project Costs

	<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2025-2028</i>	<i>Requested Funding F/Y 2024</i>	<i>Funding Sources</i>
<u>Sewerage</u>					
49404 003	Rehab Program - Point Repair Contract	61,360,222	46,360,222	12,000,000	3,000,000
49434 001	Pavement Replacement	4,125,000	2,250,000	1,500,000	375,000
49434 002	Equipment Purchases	11,045,000	4,070,000	5,580,000	1,395,000
49436 001	Pipe Replacement Program	5,000,000			5,000,000
49437 001	Treatment Plant Improvements	15,000,000			15,000,000
Total: Sewerage		176,996,513	108,986,513	38,408,000	29,602,000
<u>Street</u>					
45629 025	Parkway Building/Yard Renovations	1,349,344	599,344	600,000	150,000
45638 007	Lapalco Bridge Repairs & Upgrades	20,779,900	13,779,900	4,000,000	3,000,000
42000 022	2024 Unallocated 7/8ths	22,579,944		0	22,579,944
45010 025	WB Maintenance Bldg Renovations	4,318,838	3,068,838	1,000,000	250,000
45010 029	Pavement Management	2,675,000	1,260,000	1,000,000	415,000
45010 119	Stumpf Blvd b/w Holmes and Terry Pkwy	213,869	120,000		93,869
45010 213	Patriot St between Bridge & Barataria	2,065,210	250,000	1,251,869	563,341
45010 520	Causeway Service Road	1,500,000	250,000	1,000,000	250,000
					Operating Budget Transfer
					Operating Budget Transfer
					Roads & Sewerage Tax
					Operating Budget Transfer
					Operating Budget Transfer
					Operating Budget Transfer
					Operating Budget Transfer
					Operating Budget Transfer
					Operating Budget Transfer

Estimated Project Costs

		<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2025-2028</i>	<i>Requested Funding F/Y 2024</i>	<i>Funding Sources</i>
Street						
45010 120	Destrehan Ave b/w Leo Kerner & Keithway	132,248			132,248	Operating Budget Transfer
45010 121	Hamilton Rd b/w Oak Dale & Whitney	136,167			136,167	Operating Budget Transfer
45010 122	Robert St b/w Stumpf & Dead End	132,087		82,858	49,229	Operating Budget Transfer
45010 214	Central Ave b/w Jefferson Hwy & River Road	482,300		265,265	217,035	Operating Budget Transfer
45010 250	August Ave b/w Barataria & Concrete Tie-In	595,799		327,689	268,110	Operating Budget Transfer
45010 251	Gaudet Dr b/w 13th St & Westbank Expwy	369,441			369,441	Operating Budget Transfer
45010 252	Hickey Ave b/w Dufrene & Dead End N	425,640			425,640	Operating Budget Transfer
45010 253	Ames Blvd & Barataria	3,225,000		2,354,250	870,750	Operating Budget Transfer
45010 254	Colonial Club Dr b/w Hickory & Riverside	1,824,885		1,312,755	512,130	Operating Budget Transfer
45010 314	Laplaco Blvd b/w Hwy 90 & Segnette Blvd	7,371,321		5,712,774	1,658,547	Operating Budget Transfer
45010 334	Acre Rd b/w Ames Blvd & Carmadelle St	511,642		281,403	230,239	Operating Budget Transfer
45010 335	Meyers Blvd b/w 4th St & Westbank Expwy	273,289		150,309	122,980	Operating Budget Transfer
45010 336	Silver Lily Rd b/w 4th St & Westbank Expwy	326,269		179,449	146,820	Operating Budget Transfer
45010 337	Willswood Dr b/w River Rd & Live Oak	865,595		476,032	389,563	Operating Budget Transfer
45010 506	Severn Ave b/w Bore & 49th	238,775			238,775	Operating Budget Transfer

Estimated Project Costs

	<i>Total Project Budget</i>	<i>Revenues to Date</i>	<i>Funds Requested 2025-2028</i>	<i>Requested Funding F/Y 2024</i>	<i>Funding Sources</i>
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Street

45010	521	Bonnabel Blvd b/w Vets & Lake Pontchartrain	3,126,500		1,600,893	1,525,607	Operating Budget Transfer
45010	522	Clearview Pkwy b/w W Esp & Lake Pontchartrain	1,504,264		827,345	676,919	Operating Budget Transfer
45010	523	Transcontinental Dr b/w W Met & Vets	1,410,331		775,681	634,650	Operating Budget Transfer
45010	524	W Metairie Ave b/w Causeway Blvd & David Dr	16,552,379		12,828,094	3,724,285	Operating Budget Transfer
45020	002	I-10 Interchange at Loyola	1,500,000	625,000	750,000	125,000	Operating Budget Transfer
Total: Street			96,486,037	19,953,082	36,776,666	39,756,289	

Telecommunications

58420	001	VOIP Telephone System	2,998,550	2,847,054	126,600	24,896	Operating Budget Transfer
Total: Telecommunications			2,998,550	2,847,054	126,600	24,896	

Water

54029	013	EB Plant Upgrade	206,749,700	74,248,024	120,000,000	12,501,676	Capital Improvement Millage
Total: Water			206,749,700	74,248,024	120,000,000	12,501,676	

Grand Total

796,332,737	374,730,561	286,298,716	135,303,460
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On motion of Mr. Templet, seconded by Mr. Walker, the following ordinance was offered:

SUMMARY NO. 26220 ORDINANCE NO. 26715

An ordinance adopting the 2024 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 2024 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 **6th day of December, 2023**, 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
2024 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	\$ 10,518,536	\$ -	\$ 458,605	\$ 10,977,141	\$ -
U S Department of Health and Human Services - Indirect	3,714,702	-	70,000	3,784,702	-
U S Department of Action	58,566	-	35,000	93,566	-
U S Department of Agriculture	555,037	-	-	555,037	-
U S Department of Labor	3,177,443	-	-	3,177,443	-
Federal Emergency Management Agency	253,623	-	-	253,623	-
Miscellaneous Federal Grants	110,000	-	100,000	210,000	-
Total Health & Welfare	18,387,907	-	663,605	19,051,512	-
<u>Urban Redevelopment</u>					
U S Department of Housing and Urban Development	44,601,651	-	-	44,501,651	100,000
<u>Transit</u>					
U S Department of Federal Transit Administration	6,129,593	-	3,951,835	4,281,428	5,800,000
<u>Public Safety</u>					
U S Department of Justice	24,999	-	47,000	71,999	-
TOTAL	\$ 69,144,150	\$ -	\$ 4,662,440	\$ 67,906,590	\$ 5,900,000



Jefferson Parish

Debt Service





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DEBT MANAGEMENT

INTRODUCTION

Debt management is an important tool to the Parish's financial management practices. Debt financing is used to fund infrastructure, public buildings, and many other large capital projects as funding with current operating revenue would be impractical. Good debt management is necessary to ensure that: 1) debt issuances are in compliance with all relevant laws and regulations; 2) the most appropriate debt financing techniques are obtained to ascertain the lowest possible interest rates; 3) given the Parish's anticipated revenues and operational needs, all debt issued is within these confines.

BOND RATING

Standard and Poor's reviewed, in 2017, the Issuer Credit Rating for the Jefferson Parish 2017B Special Sales Tax revenue Bonds. These bonds were assigned an AA rating and stable outlook. The stable outlook reflects the district's strong retail activity.

Moody's reviewed, in 2017, the Issuer Credit Rating for the Jefferson Parish 2017B Special Sales Tax revenue Bonds. These bonds were assigned an A2 rating and stable outlook. The stable outlook reflects the expectation that ongoing development and economic activity will support generally steady sales tax collections and maintain adequate debt service coverage levels.

Standard and Poor's reviewed, in 2018, the Issuer Credit Rating for the Jefferson Parish 24th Judicial Court 2014 Revenue Refunding bonds, and monitors the Parish's debt as part of their continuing surveillance efforts. These bonds maintained an AA rating and stable outlook. The stable outlook reflects an adequate economy, with access to a broad and diverse metropolitan statistical area.

Standard and Poor's reviewed, in 2018, the Issuer Credit Rating for the Jefferson Parish 2nd Parish Court 2014 Revenue Refunding bonds, and monitors the Parish's debt as part of their continuing surveillance efforts. These bonds maintained an AA rating and stable outlook. The stable outlook reflects an adequate economy, with access to a broad and diverse metropolitan statistical area.

Standard and Poor's reviewed, in 2020, the Issuer Credit Rating for the Jefferson Parish West Jefferson Park and Community Center 2020 Revenue and Refunding bonds (Parc de Familles Project). These bonds were assigned an AA rating and stable outlook. The stable outlook reflects an adequate economy, strong management, and very strong budgetary flexibility.

Standard and Poor's reviewed, in 2020, the Issuer Credit Rating for the Jefferson Parish Louisiana Local Government Environmental Facilities and Community Development Authority 2020 Revenue and Refunding bonds (CPZ Beautification Project). These bonds were assigned an AA rating and stable outlook. The stable outlook reflects an adequate economy, strong management, and very strong budgetary flexibility.

Standard and Poor's reviewed, in 2020, the Issuer Credit Rating for the Jefferson Parish Louisiana Local Government Environmental Facilities and Community Development Authority 2012 Revenue Refunding bonds (Jefferson Parking Garage Project). These

bonds maintained an AA- rating and stable outlook. The stable outlook reflects an adequate economy, strong management, and very strong budgetary flexibility.

Moody's reviewed, in 2022, the Issuer Credit 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 Credit 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.

Standard and Poor's reviewed, in 2023, the Issuer Credit Rating for the Jefferson Parish Louisiana Local Government Environmental Facilities and Community Development Authority 2023 Revenue Bonds (Jefferson Protection and Animal Welfare Services (JPAWS) Department East Bank Animal Shelter Project). These bonds were assigned an AA rating and stable outlook. The stable outlook reflects the expectation of budgetary stability amid evolving macroeconomic conditions.

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
JPAWS	n/a	AA

CURRENT BOND ISSUES

Special Tax and General Obligation Bonds

1. Special Sales Tax Revenue Bonds

The Special Sales Tax Revenue Refunding Bonds Series are secured by, and payable from, 7/8 of 1% sales tax collected in the unincorporated area of Jefferson Parish and within the Town of Jean Lafitte. In 1998, the Parish issued \$125,466,059 of Special Sales Tax Revenue Refunding Bonds - Series 1998 to partially refund Series 1991A and Series 1991B and to provide additional funding for the Road Improvement Program.

In 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, 2023, \$399,995,000 of such bonds remained outstanding and \$20,299,039 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, 2023, \$4,960,000 of such bonds remained outstanding and \$1,696,927 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, 2023, \$2,425,000 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, 2023, \$5,715,000 of such bonds remained outstanding with \$1,106,104 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, 2023, \$178,015,000 of such bonds remained outstanding and \$11,432 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, 2023, \$93,770,000 of such bonds remained outstanding and \$12,555 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, 2023, \$2,685,000 of the LCDA Series 2008A remained outstanding with \$334,863 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, 2023, loan proceeds of \$15,052,000 have been drawn down under this agreement and \$7,524,666 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, 2023, loan proceeds of \$20,000,000 have been drawn down under this agreement and \$13,549,000 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, 2023, loan proceeds of \$2,252,160 have been drawn down under this agreement and \$225,216 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, 2023, loan proceeds of \$2,118,040 have been drawn down under this agreement and \$211,804 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, 2023, \$4,720,000 of the LCDA Series 2015 loan remained outstanding with \$9,966 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, 2023, loan proceeds of \$3,000,000 have been drawn down under this agreement and \$600,000 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, 2023, \$31,015,000 of the LCDA Series 2016 loan remained outstanding with \$82,227 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, 2023, loan proceeds of

\$19,096,810 have been drawn down under this agreement and \$16,451,810 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, 2023, loan proceeds of \$1,728,000 have been drawn down under this agreement and \$918,000 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, 2023, loan proceeds of \$3,270,000 have been drawn down under this agreement and \$1,906,000 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, 2023, \$20,535,000 of LCDA Series 2019 (GOMESA) loans remained outstanding with \$1,829,091 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, 2023, \$2,885,000 of the LCDA Series 2020 loan remained outstanding with \$14,580 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, 2023,

\$7,230,000 of the LCDA Series 2020 loan remained outstanding with \$23,276 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, 2023, \$14,423,806 of the tax-exempt lease purchase agreement remained outstanding with \$10,749 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, 2023, \$10,119,000 of such bonds remained outstanding with zero available in the Debt Service Fund to service the debt.

In 2023, the Parish executed a loan agreement with the Louisiana Public Authority (Louisiana Department of Natural Resources Flex Fund Revolving Loan) in the amount of \$1,400,000 to provide funds for energy efficiency upgrades and improvements to the street lighting at the Bonnabel Greenway. The Louisiana Public Facilities Authority loan is secured by a not to exceed ten-year tax pledge and dedication of the revenues of the Parish, specifically that portion of the tax dedicated to Council District 5. As of December 31, 2023, loan proceeds of \$1,400,000 have been drawn down under this agreement and \$1,400,000 remained outstanding.

In 2023, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Bonds - Series 2023 (Jefferson Protection and Animal Welfare Services (JPAWS) Department East Bank Animal Shelter Project) authorized a loan amount of \$12,065,000 to provide funds for the purpose of acquiring, constructing, and equipping a humane animal control shelter. The loan is secured by lawfully available funds of the Parish, which includes ad valorem taxes dedicated to Health and Human Services and the Animal Shelter. As of December 31, 2023, \$12,065,000 of the LCDA Series 2023 loan remained outstanding with \$241 available in the Debt Service Fund to service the debt.

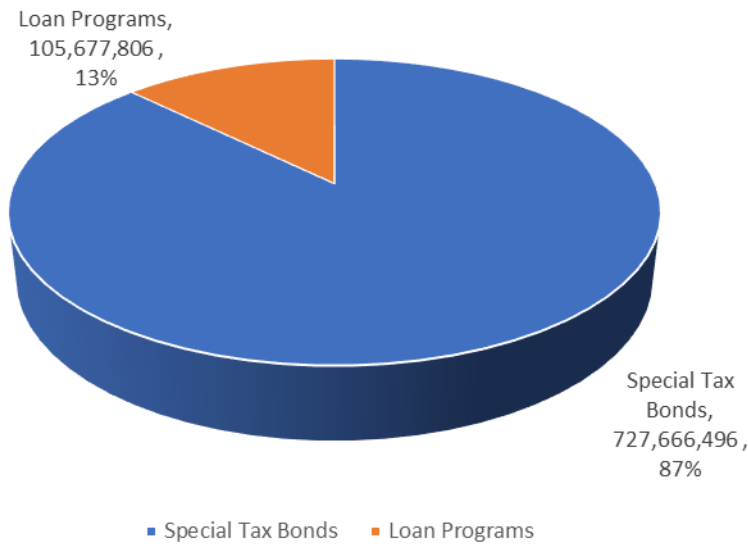
**JEFFERSON PARISH, LOUISIANA
DEBT SERVICE FUNDS
2024 ADOPTED BUDGET**

BOND DESCRIPTION	REVENUES				EXPENDITURES	
				TRANSFERS		
	TAXES			FROM OTHER FUNDS	TOTAL REVENUES	DEBT SERVICE & OTHER COSTS
	SALES	AD VALOREM	OTHER			
<u>Special Tax Bonds</u>						
SST Revenue and Refunding Bonds - Series 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SST Revenue and Refunding Bonds - Series 2017A	6,315,720	-	60,000	-	6,375,720	6,315,720
SST Revenue and Refunding Bonds - Series 2017B	5,399,200	-	-	-	5,399,200	5,393,900
SST Revenue & Revenue Refunding - Series 2019 A&B	19,905,600	-	46,100	-	19,951,700	19,905,600
<u>Public Improvement Bonds</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement - Series 2018	708,100	-	26,000	-	734,100	706,990
Jefferson Parish Public Improvement Revenue Bonds Second Parish Court Project - Series 2014	-	-	291,375	-	291,375	291,375
Certificates of Indebtedness - Series 2013 (L O Chetta Drive - Sewerage)	-	-	-	-	-	-
Jefferson Parish Public Improvement Revenue Bonds 24th Judicial District Court Project	-	-	635,000	-	635,000	643,688
Consolidated Waterworks District No. 2 Water Revenue and Refunding Bonds, Series 2022	-	-	-	13,157,350	13,157,350	13,157,350
Consolidated Sewerage District No. 1 Sewer Revenue Bonds, Series 2022	-	-	-	5,804,650	5,804,650	5,804,650
<u>General Obligation Bonds</u>						
Animal Shelter Series 2013	-	-	-	-	-	-
<u>Loan Programs</u>						
Louisiana Community Development Authority Revenue Refunding 2008 A & B	-	-	10,100	418,754	428,854	418,754
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	-	-	11,500	1,240,440	1,251,940	1,240,440
Louisiana Community Development Authority Revenue Refunding Series 2016	4,711,000	-	7,000	-	4,718,000	4,711,000
Louisiana Community Development Authority GOMESA Series 2019	-	-	943,200	-	943,200	923,200
Louisiana Community Development Authority Jefferson CPZ Beautificaion, Series 2020	-	-	2,000	222,850	224,850	222,850
Louisiana Community Development Authority West Jefferson Park & Playground District, Series 2020	-	-	7,500	624,500	632,000	624,500
Louisiana Community Development Authority JPAWS East Bank Animal Shelter, Series 2021	-	-	-	753,725	753,725	753,725
Jefferson Parish Performance Based Energy Efficiency Master Equipment Lease/Purchase Agreement	-	-	8,800	1,038,566	1,047,366	1,038,567
Louisiana Department of Natural Resources Bonnabel Greenway, Series 2023	-	-	-	173,434	173,434	173,434
TOTAL	\$ 37,039,620	\$ -	\$ 2,048,575	\$ 23,434,269	\$ 62,522,464	\$ 62,325,743

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 \$833,344,302 with principal payments of \$26,610,979 due in 2024. All current debt service requirements are budgeted and funded within the respective Debt Service funds.

Outstanding Long-Term Debt \$833,344,302 As of 12/31/2023



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.

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 2,566	\$ 3,216	\$ (2)	\$ 70	\$ (2)	-100.1%	\$ (0)	-91.3%
REVENUES								
Taxes	\$ 6,676,686	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	31	-	72	-	72		-	-100.0%
TOTAL REVENUES	\$ 6,676,717	\$ -	\$ 72	\$ -	\$ 72		\$ -	-100.0%
EXPENDITURES								
Principal	\$ 6,540,000	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	136,686	-	-	-	-		-	
Other	2,600	-	-	-	-		-	
Other Financing Uses	-	-	-	70	70		-	-100.0%
TOTAL EXPENDITURES	\$ 6,679,286	\$ -	\$ -	\$ 70	\$ 70		\$ -	-100.0%
ENDING FUND BALANCE	\$ (2)	\$ 3,216	\$ 70	\$ (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
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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 3,063,136	\$ 3,089,486	\$ 3,110,038	\$ 6,910,402	\$ 3,110,038	0.7%	\$ 3,170,088	1.9%
REVENUES								
Taxes	\$ 1,082,207	\$ 6,316,700	\$ 3,739,210	\$ 2,577,490	\$ 6,316,700	0.0%	\$ 6,315,720	0.0%
Interest	51,195	25,500	63,979	(3,479)	60,500	137.3%	60,000	-0.8%
TOTAL REVENUES	\$ 1,133,402	\$ 6,342,200	\$ 3,803,189	\$ 2,574,011	\$ 6,377,200	0.6%	\$ 6,375,720	0.0%
EXPENDITURES								
Principal	\$ -	\$ 5,230,000	\$ -	\$ 5,230,000	\$ 5,230,000	0.0%	\$ 5,365,000	2.6%
Interest	1,083,550	1,083,550	-	1,083,550	1,083,550	0.0%	947,570	-12.5%
Other	2,950	3,150	2,825	775	3,600	14.3%	3,150	-12.5%
TOTAL EXPENDITURES	\$ 1,086,500	\$ 6,316,700	\$ 2,825	\$ 6,314,325	\$ 6,317,150	0.0%	\$ 6,315,720	0.0%
ENDING FUND BALANCE	\$ 3,110,038	\$ 3,114,986	\$ 6,910,402	\$ 3,170,088	\$ 3,170,088	1.8%	\$ 3,230,088	1.9%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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
2028	5,945,000	367,510	6,312,510
2029-2030	8,190,000	267,280	8,457,280
Total	36,445,000	3,573,570	40,018,570

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ (5,116)	\$ (5,266)	\$ (8,066)	\$ 3,015,830	\$ (8,066)	53.2%	\$ (3,216)	-60.1%
REVENUES								
Taxes	\$ 5,386,753	\$ 5,393,900	\$ 3,026,721	\$ 2,367,179	\$ 5,393,900	0.0%	\$ 5,399,200	0.1%
Interest	3,997	5,300	-	5,300	5,300	0.0%	-	-100.0%
TOTAL REVENUES	\$ 5,390,750	\$ 5,399,200	\$ 3,026,721	\$ 2,372,479	\$ 5,399,200	0.0%	\$ 5,399,200	0.0%
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	5,390,750	5,390,750	-	5,390,750	5,390,750	0.0%	5,390,750	0.0%
Other	2,950	3,150	2,825	775	3,600	14.3%	3,150	-12.5%
TOTAL EXPENDITURES	\$ 5,393,700	\$ 5,393,900	\$ 2,825	\$ 5,391,525	\$ 5,394,350	0.0%	\$ 5,393,900	0.0%
ENDING FUND BALANCE	\$ (8,066)	\$ 34	\$ 3,015,830	\$ (3,216)	\$ (3,216)	-9560.0%	\$ 2,084	-164.8%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	-	5,390,750	5,390,750
2029-2033	24,685,000	25,337,500	50,022,500
2034-2038	41,655,000	16,820,000	58,475,000
2039-2042	41,475,000	5,311,000	46,786,000
Total	107,815,000	74,422,250	182,237,250

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 63,578	\$ 83,578	\$ 83,500	\$ 11,682,338	\$ 83,500	-0.1%	\$ 131,100	57.0%
REVENUES								
Taxes	\$ 18,413,991	\$ 19,904,350	\$ 11,488,587	\$ 8,415,763	\$ 19,904,350	0.0%	\$ 19,905,600	0.0%
Interest	65,281	2,200	111,301	(63,701)	47,600	2063.6%	46,100	-3.2%
TOTAL REVENUES	\$ 18,479,272	\$ 19,906,550	\$ 11,599,888	\$ 8,352,062	\$ 19,951,950	0.2%	\$ 19,951,700	0.0%
EXPENDITURES								
Principal	\$ 6,405,000	\$ 8,170,000	\$ -	\$ 8,170,000	\$ 8,170,000	0.0%	\$ 8,580,000	5.0%
Interest	12,048,300	11,728,050	-	11,728,050	11,728,050	0.0%	\$ 11,319,550	-3.5%
Other	6,050	6,300	1,050	5,250	6,300	0.0%	6,050	-4.0%
TOTAL EXPENDITURES	\$ 18,459,350	\$ 19,904,350	\$ 1,050	\$ 19,903,300	\$ 19,904,350	0.0%	\$ 19,905,600	0.0%
ENDING FUND BALANCE	\$ 83,500	\$ 85,778	\$ 11,682,338	\$ 131,100	\$ 131,100	52.8%	\$ 177,200	35.2%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	10,430,000	9,470,050	19,900,050
2029-2033	60,425,000	39,110,350	99,535,350
2034-2038	75,630,000	23,913,950	99,543,950
2039-2042	72,260,000	7,367,400	79,627,400
Total	255,735,000	122,478,700	378,213,700

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 919,153	\$ 928,088	\$ 1,399,055	\$ 2,038,470	\$ 1,399,055	50.7%	\$ 1,425,560	1.9%
REVENUES								
Taxes	\$ 1,168,812	\$ 708,100	\$ 696,704	\$ 11,396	\$ 708,100	0.0%	\$ 708,100	0.0%
Interest	18,605	8,000	22,534	3,666	26,200	227.5%	26,000	-0.8%
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ 1,187,417	\$ 716,100	\$ 719,238	\$ 15,062	\$ 734,300	2.5%	\$ 734,100	0.0%
EXPENDITURES								
Principal	\$ 530,000	\$ 545,000	\$ -	\$ 545,000	\$ 545,000	0.0%	\$ 560,000	2.8%
Interest	175,015	159,645	79,823	79,822	159,645	0.0%	143,840	-9.9%
Other	2,500	3,150	-	3,150	3,150	0.0%	3,150	0.0%
Other Financing Uses	-	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 707,515	\$ 707,795	\$ 79,823	\$ 627,972	\$ 707,795	0.0%	\$ 706,990	-0.1%
ENDING FUND BALANCE	\$ 1,399,055	\$ 936,393	\$ 2,038,470	\$ 1,425,560	\$ 1,425,560	52.2%	\$ 1,452,670	1.9%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	630,000	75,980	705,980
2029-2031	1,990,000	116,435	2,106,435
Total	4,960,000	668,450	5,628,450

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 74	\$ 74	\$ 80	\$ (256,120)	\$ 80	8.7%	\$ 80	0.0%
REVENUES								
Intergovernmental	\$ 243,292	\$ 243,375	\$ -	\$ 243,375	\$ 243,375	0.0%	\$ 238,375	-2.1%
Fines & Forfeitures	53,408	56,000	43,012	12,988	56,000	0.0%	53,000	-5.4%
Interest Income	6	-	2	(2)	-		-	
TOTAL REVENUES	\$ 296,706	\$ 299,375	\$ 43,014	\$ 256,361	\$ 299,375	0.0%	\$ 291,375	-2.7%
EXPENDITURES								
Principal	\$ 190,000	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	0.0%	\$ 200,000	0.0%
Interest	104,050	96,725	96,564	161	96,725	0.0%	88,725	-8.3%
Other	2,650	2,650	2,650	-	2,650	0.0%	2,650	0.0%
TOTAL EXPENDITURES	\$ 296,700	\$ 299,375	\$ 299,214	\$ 161	\$ 299,375	0.0%	\$ 291,375	-2.7%
ENDING FUND BALANCE	\$ 80	\$ 74	\$ (256,120)	\$ 80	\$ 80	8.7%	\$ 80	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	240,000	56,631	296,631
2029-2033	1,330,000	136,741	1,466,741
Total	2,425,000	501,200	2,926,200

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 611	\$ 3,626	\$ (35,302)	\$ (38,553)	\$ (35,302)	-1073.6%	\$ 3,951	-111.2%
REVENUES								
Assessment	\$ 33,919	\$ 68,136	\$ 64,677	\$ 3,459	\$ 68,136	0.0%	\$ -	-100.0%
Interest	95	200	192	508	700	250.0%	-	-100.0%
Other Financing Sources	-	-	-	38,554	38,554		-	
TOTAL REVENUES	\$ 34,013	\$ 68,336	\$ 64,869	\$ 42,521	\$ 107,390	57.1%	\$ -	-100.0%
EXPENDITURES								
Principal	\$ 66,344	\$ 66,345	\$ 66,344	\$ 1	\$ 66,345	0.0%	\$ -	-100.0%
Interest	3,583	1,792	1,776	16	1,792	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 69,927	\$ 68,137	\$ 68,120	17	\$ 68,137	0.0%	\$ -	-100.0%
ENDING FUND BALANCE	\$ (35,302)	\$ 3,825	\$ (38,553)	\$ 3,951	\$ 3,951	3.3%	\$ 3,951	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

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

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 943,033	\$ 867,183	\$ 915,576	\$ 1,527,842	\$ 915,576	5.6%	\$ 865,888	-5.4%
REVENUES								
Fines and Forfeitures	\$ 648,496	\$ 550,000	\$ 588,908	(38,908)	\$ 550,000	0.0%	\$ 600,000	9.1%
Interest Income	12,197	800	26,008	14,792	40,800	5000.0%	35,000	-14.2%
TOTAL REVENUES	\$ 660,693	\$ 550,800	\$ 614,916	\$ (24,116)	\$ 590,800	7.3%	\$ 635,000	7.5%
EXPENDITURES								
Principal	\$ 395,000	\$ 410,000	\$ -	\$ 410,000	\$ 410,000	0.0%	\$ 430,000	4.9%
Interest	242,950	227,838	-	227,838	227,838	0.0%	211,038	-7.4%
Service Charges	2,950	2,650	2,650	-	2,650	0.0%	2,650	0.0%
Other Financing Uses	47,250	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 688,150	\$ 640,488	\$ 2,650	\$ 637,838	\$ 640,488	0.0%	\$ 643,688	0.5%
ENDING FUND BALANCE	\$ 915,576	\$ 777,495	\$ 1,527,842	\$ 865,888	\$ 865,888	11.4%	\$ 857,200	-1.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	495,000	143,441	638,441
2029-2033	2,785,000	411,134	3,196,134
2034	625,000	12,500	637,500
Total	5,715,000	1,311,475	7,026,475

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

BUDGET # 39490
(LOAN PROGRAMS)

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 0	\$ 5,338	\$ 0		\$ 0	0.0%
REVENUES								
Interest	\$ -	\$ -	\$ 4,452	\$ (4,452)	\$ -		\$ -	
Other Financing Sources	2,479,125	10,044,475	10,045,725	-	10,045,725	0.0%	13,157,350	31.0%
TOTAL REVENUES	\$ 2,479,125	\$ 10,044,475	\$ 10,050,177	\$ (4,452)	\$ 10,045,725	0.0%	\$ 13,157,350	31.0%
EXPENDITURES								
Principal	\$ -	\$ 2,765,000	\$ 2,765,000	\$ -	\$ 2,765,000	0.0%	\$ 6,040,000	118.4%
Interest	2,479,125	7,273,975	7,273,975	-	7,273,975	0.0%	7,111,700	-2.2%
Other	-	5,500	5,864	886	6,750	22.7%	5,650	-16.3%
TOTAL EXPENDITURES	\$ 2,479,125	\$ 10,044,475	\$ 10,044,839	\$ 886	\$ 10,045,725	0.0%	\$ 13,157,350	31.0%
ENDING FUND BALANCE	\$ 0.27	\$ -	\$ 5,338	\$ 0	\$ 0		\$ 0	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	7,500,000	6,009,300	13,509,300
2029-2033	42,365,000	25,195,600	67,560,600
2034-2038	51,735,000	15,815,600	67,550,600
2039-2042	49,585,000	4,460,750	54,045,750
Total	178,015,000	78,340,450	256,355,450

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

BUDGET # 39500
(LOAN PROGRAMS)

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 0	\$ 9,561	\$ 0		\$ 0	0.0%
REVENUES								
Interest	\$ -	\$ -	\$ 8,583	\$ (8,583)	\$ -		\$ -	
Other Financing Sources	1,218,403	4,786,525	4,787,525	-	4,787,525	0.0%	5,804,650	21.2%
TOTAL REVENUES	\$ 1,218,403	\$ 4,786,525	\$ 4,796,108	\$ (8,583)	\$ 4,787,525	0.0%	\$ 5,804,650	21.2%
EXPENDITURES								
Principal	\$ -	\$ 1,015,000	\$ 1,015,000	\$ -	\$ 1,015,000	0.0%	\$ 2,090,000	105.9%
Interest	1,218,403	3,766,025	3,766,025	-	3,766,025	0.0%	3,709,000	-1.5%
Other	-	5,500	5,522	978	6,500	18.2%	5,650	-13.1%
TOTAL EXPENDITURES	\$ 1,218,403	\$ 4,786,525	\$ 4,786,547	\$ 978	\$ 4,787,525	0.0%	\$ 5,804,650	21.2%
ENDING FUND BALANCE	\$ 0	\$ -	\$ 9,561	\$ 0	\$ 0		\$ 0	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	3,055,000	3,279,500	6,334,500
2029-2033	17,250,000	14,422,000	31,672,000
2034-2038	28,085,000	10,127,900	38,212,900
2039-2042	35,125,000	2,880,300	38,005,300
Total	93,770,000	44,951,400	138,721,400

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.

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 9,691	\$ -	\$ -	\$ -	\$ -		\$ -	
REVENUES								
Interest Income	\$ 36	\$ -	\$ -	\$ -	\$ -		\$ -	
Miscellaneous	-	-	-	-	-		-	
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ 36	\$ -	\$ -	\$ -	\$ -		\$ -	
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	-	-	-	-	-		-	
Other Financing Uses	9,728	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 9,728	\$ -	\$ -	\$ -	\$ -		\$ -	
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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 346,440	\$ 349,790	\$ 374,731	\$ 379,467	\$ 374,731	7.1%	\$ 333,366	-11.0%
REVENUES								
Interest Income	\$ 6,634	\$ 3,000	\$ 7,733	\$ 2,367	\$ 10,100	236.7%	\$ 10,100	0.0%
Other Financing Sources	404,944	410,304	410,304	-	410,304	0.0%	418,754	2.1%
TOTAL REVENUES	\$ 411,578	\$ 413,304	\$ 418,037	\$ 2,367	\$ 420,404	1.7%	\$ 428,854	2.0%
EXPENDITURES								
Principal	\$ 315,000	\$ 330,000	\$ 330,000	\$ -	\$ 330,000	0.0%	\$ 345,000	4.5%
Interest	65,638	80,654	63,151	48,468	111,619	38.4%	71,104	-36.3%
Other	2,650	2,650	20,150	-	20,150	660.4%	2,650	-86.8%
TOTAL EXPENDITURES	\$ 383,288	\$ 413,304	\$ 413,301	\$ 48,468	\$ 461,769	11.7%	\$ 418,754	-9.3%
ENDING FUND BALANCE	\$ 374,731	\$ 349,790	\$ 379,467	\$ 333,366	\$ 333,366	-4.7%	\$ 343,466	3.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	395,000	29,362	424,362
2029-2030	840,000	24,058	864,058
Total	2,685,000	276,992	2,961,992

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 48,448	\$ -	\$ 0	\$ 0	\$ 0		\$ 0	0.0%
REVENUES								
Interest	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	-	-	-	-	-		-	
Other	-	-	-	-	-		-	
Other Financing Uses	48,448	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 48,448	\$ -	\$ -	\$ -	\$ -		\$ -	
ENDING FUND BALANCE	\$ 0	\$ -	\$ 0	\$ 0	\$ 0		\$ 0	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
Total	-	-	-

JEFFERSON PARISH, LOUISIANA
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - 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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 279,458	\$ -	\$ (0)	\$ (0)	\$ (0)		\$ (0)	0.0%
REVENUES								
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	-	-	-	-	-		-	
Other Financing Uses	279,458	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 279,458	\$ -	\$ -	\$ -	\$ -		\$ -	
ENDING FUND BALANCE	\$ (0)	\$ -	\$ (0)	\$ (0)	\$ (0)		\$ (0)	0.0%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
	-	-	-
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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 175,616	\$ 3,169	\$ 2,865	\$ 10,695	\$ 2,865	-9.6%	\$ 14,365	401.4%
REVENUES								
Interest Income	\$ 2,546	\$ 4,500	\$ 6,022	5,478	\$ 11,500	155.6%	\$ 11,500	0.0%
Other Financial Sources	1,238,542	1,237,640	1,237,640	-	1,237,640	0.0%	1,240,440	0.2%
TOTAL REVENUES	\$ 1,241,088	\$ 1,242,140	\$ 1,243,662	\$ 5,478	\$ 1,249,140	0.6%	\$ 1,251,940	0.2%
EXPENDITURES								
Principal	\$ 1,085,000	\$ 1,110,000	\$ 1,110,000	\$ -	\$ 1,110,000	0.0%	\$ 1,140,000	2.7%
Interest	150,391	124,490	123,332	1,158	124,490	0.0%	97,940	-21.3%
Service Charges	2,500	3,150	2,500	-	3,150	0.0%	2,500	-20.6%
Other Financing Uses	175,948	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 1,413,839	\$ 1,237,640	\$ 1,235,832	\$ 1,158	\$ 1,237,640	0.0%	\$ 1,240,440	0.2%
ENDING FUND BALANCE	\$ 2,865	\$ 7,669	\$ 10,695	\$ 15,015	\$ 14,365	87.3%	\$ 25,865	80.1%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	4,720,000	225,970	4,945,970

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 53,968	\$ 55,968	\$ 57,920	\$ 81,115	\$ 57,920	3.5%	\$ 64,920	12.1%
REVENUES								
Taxes	\$ 4,556,900	\$ 4,559,150	\$ 4,559,150	\$ -	\$ 4,559,150	0.0%	\$ 4,711,000	3.3%
Interest	5,802	2,000	11,221	(4,221)	7,000	250.0%	7,000	0.0%
TOTAL REVENUES	\$ 4,562,702	\$ 4,561,150	\$ 4,570,371	\$ (4,221)	\$ 4,566,150	0.1%	\$ 4,718,000	3.3%
EXPENDITURES								
Principal	\$ 2,880,000	\$ 3,030,000	\$ 3,030,000	\$ -	\$ 3,030,000	0.0%	\$ 3,185,000	5.1%
Interest	1,668,750	1,521,000	1,517,176	3,824	1,521,000	0.0%	1,521,000	0.0%
Other	10,000	8,150	-	8,150	8,150	0.0%	5,000	-38.7%
TOTAL EXPENDITURES	\$ 4,558,750	\$ 4,559,150	\$ 4,547,176	\$ 11,974	\$ 4,559,150	0.0%	\$ 4,711,000	3.3%
ENDING FUND BALANCE	\$ 57,920	\$ 57,968	\$ 81,115	\$ 64,920	\$ 64,920	12.0%	\$ 71,920	10.8%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	3,885,000	671,625	4,556,625
2029-2031	13,400,000	800,750	14,200,750
Total	31,015,000	5,947,625	36,962,625

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 1,808,478	\$ 1,810,478	\$ 1,804,410	\$ 1,869,150	\$ 1,804,410	-0.3%	\$ 1,842,210	2.1%
REVENUES								
Intergovernmental	\$ 1,324,691	\$ 924,483	\$ -	924,483	\$ 924,483	0.0%	\$ 918,200	-0.7%
Interest	29,440	3,800	65,540	(27,740)	37,800	894.7%	25,000	-33.9%
TOTAL REVENUES	\$ 1,354,132	\$ 928,283	\$ 65,540	\$ 896,743	\$ 962,283	3.7%	\$ 943,200	-2.0%
EXPENDITURES								
Principal	\$ 470,000	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	883,200	917,400	-	917,400	917,400	0.0%	917,400	0.0%
Other	5,000	7,083	800	6,283	7,083	0.0%	5,800	-18.1%
TOTAL EXPENDITURES	\$ 1,358,200	\$ 924,483	\$ 800	\$ 923,683	\$ 924,483	0.0%	\$ 923,200	-0.1%
ENDING FUND BALANCE	\$ 1,804,410	\$ 1,814,278	\$ 1,869,150	\$ 1,842,210	\$ 1,842,210	1.5%	\$ 1,862,210	1.1%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	730,000	880,400	1,610,400
2029-2033	4,770,000	3,903,800	8,673,800
2034-2038	6,305,000	2,819,200	9,124,200
2039-2043	7,825,000	1,442,000	9,267,000
2044	1,525,000	95,200	1,620,200
Total	22,080,000	12,792,200	34,872,200

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 3,597	\$ 4,797	\$ 8,163	\$ 16,081	\$ 8,163	70.2%	\$ 10,163	24.5%
REVENUES								
Interest	\$ 1,566	\$ 1,000	\$ 2,102	\$ (102)	\$ 2,000	100.0%	\$ 2,000	0.0%
Other Financing Sources	228,200	229,600	229,600	-	229,600	0.0%	222,850	-2.9%
TOTAL REVENUES	\$ 229,766	\$ 230,600	\$ 231,702	\$ (102)	\$ 231,600	0.4%	\$ 224,850	-2.9%
EXPENDITURES								
Principal	\$ 120,000	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	0.0%	\$ 125,000	0.0%
Interest	102,550	98,950	98,784	166	98,950	0.0%	95,200	-3.8%
Other	2,650	5,650	-	5,650	5,650	0.0%	2,650	-53.1%
TOTAL EXPENDITURES	\$ 225,200	\$ 229,600	\$ 223,784	\$ 5,816	\$ 229,600	0.0%	\$ 222,850	-2.9%
ENDING FUND BALANCE	\$ 8,163	\$ 5,797	\$ 16,081	\$ 10,163	\$ 10,163	75.3%	\$ 12,163	19.7%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	145,000	75,250	220,250
2029-2033	825,000	288,250	1,113,250
2034-2038	960,000	152,100	1,112,100
2039-2040	425,000	19,200	444,200
Total	2,885,000	888,550	3,773,550

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ 5,282	\$ 8,782	\$ 11,397	\$ 24,049	\$ 11,397	29.8%	\$ 18,897	65.8%
REVENUES								
Interest	\$ 4,114	\$ 500	\$ 6,680	\$ 820	\$ 7,500	1400.0%	\$ 7,500	0.0%
Other Financing Sources	625,700	626,250	626,250	-	626,250	0.0%	624,500	-0.3%
TOTAL REVENUES	\$ 629,814	\$ 626,750	\$ 632,930	\$ 820	\$ 633,750	1.1%	\$ 632,000	-0.3%
EXPENDITURES								
Principal	\$ 315,000	\$ 325,000	\$ 325,000	\$ -	\$ 325,000	0.0%	\$ 335,000	3.1%
Interest	305,050	295,600	295,278	322	295,600	0.0%	285,850	-3.3%
Other	3,650	5,650	-	5,650	5,650	0.0%	3,650	-35.4%
TOTAL EXPENDITURES	\$ 623,700	\$ 626,250	\$ 620,278	\$ 5,972	\$ 626,250	0.0%	\$ 624,500	-0.3%
ENDING FUND BALANCE	\$ 11,397	\$ 9,282	\$ 24,049	\$ 18,897	\$ 18,897	103.6%	\$ 26,397	39.7%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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
2028	385,000	232,800	617,800
2029-2033	2,185,000	918,800	3,103,800
2034-2038	2,655,000	446,000	3,101,000
2039	595,000	23,800	618,800
Total	7,230,000	2,692,650	9,922,650

JEFFERSON PARISH, LOUISIANA
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY SERIES 2023,
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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 1	\$ -		\$ -	
REVENUES								
Interest	\$ 2,114	\$ -	\$ -	\$ -	\$ -		\$ -	
Other Financing Sources	850,370	-	193,635	-	193,635		753,725	289.3%
TOTAL REVENUES	<u>\$ 852,484</u>	<u>\$ -</u>	<u>\$ 193,635</u>	<u>\$ -</u>	<u>\$ 193,635</u>		<u>\$ 753,725</u>	289.3%
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 220,000	
Interest	-	-	193,634	1	193,635		527,725	172.5%
Other	-	-	-	-	-		6,000	
Other Financing Uses	852,484	-	-	-	-		-	
TOTAL EXPENDITURES	<u>\$ 852,484</u>	<u>\$ -</u>	<u>\$ 193,634</u>	<u>\$ 1</u>	<u>\$ 193,635</u>		<u>\$ 753,725</u>	289.3%
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2024	220,000	527,725	747,725
2025	230,000	518,725	748,725
2026	240,000	509,325	749,325
2027	250,000	499,525	749,525
2028	260,000	488,025	748,025
2029-2033	1,510,000	2,226,375	3,736,375
2034-2038	1,930,000	1,805,800	3,735,800
2039-2043	2,380,000	1,355,741	3,735,741
2044-2048	2,945,000	792,641	3,737,641
2049-2051	2,100,000	140,438	2,240,438
Total	<u>12,065,000</u>	<u>8,864,319</u>	<u>20,929,319</u>

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:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ -	\$ 2,000	\$ 1,810	\$ 261,984	\$ 1,810	-9.5%	\$ 11,609	541.3%
REVENUES								
Interest	\$ 1,810	\$ 1,800	\$ 7,349	\$ 2,451	\$ 9,800	444.4%	\$ 8,800	-10.2%
Other Financing Sources	300,310	1,011,303	1,011,303	-	1,011,303	0.0%	1,038,566	2.7%
TOTAL REVENUES	\$ 302,120	\$ 1,013,103	\$ 1,018,652	\$ 2,451	\$ 1,021,103	0.8%	\$ 1,047,366	2.6%
EXPENDITURES								
Principal	\$ -	\$ 651,972	\$ 535,842	\$ 116,130	\$ 651,972	0.0%	\$ 756,875	16.1%
Interest	300,310	359,332	222,636	136,696	359,332	0.0%	281,692	-21.6%
TOTAL EXPENDITURES	\$ 300,310	\$ 1,011,304	\$ 758,478	\$ 252,826	\$ 1,011,304	0.0%	\$ 1,038,567	2.7%
ENDING FUND BALANCE	\$ 1,810	\$ 3,799	\$ 261,984	\$ 11,609	\$ 11,609	205.6%	\$ 20,408	75.8%

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
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	941,374	214,676	1,156,050
2029-2033	5,508,411	765,325	6,273,736
2034-2037	4,678,684	178,631	4,857,315
Total	14,423,806	2,189,446	16,613,252

JEFFERSON PARISH, LOUISIANA
LOUISIANA DEPARTMENT OF NATURAL RESOURCES, SERIES 2023
TAXABLE REVENUE BONDS, BONNABEL GREENWAY

BUDGET # 39890
(LOAN PROGRAMS)

PURPOSE OF DEBT ISSUE

The bonds were issued for the purpose of funding energy efficiency upgrades and improvements to the street lighting at the Bonnabel Greenway and paying the costs of issuance.

REVENUE SOURCE

The annual appropriation of funds from a portion of the dedicated Council District 5 East Bank Tourism funds.

BUDGET SUMMARY:

	2022 Actual	2023 Adopted Budget	2023 YTD Actual	Estimated Remaining for 2023	2023 Amended Budget	% Chg 2023 Amended/ 2023 Adopted	2024 Adopted Budget	% Chg 2024 Adopted/ 2023 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ (13,456)	\$ -		\$ -	
REVENUES								
Other Financing Sources	\$ -	\$ -	\$ -	\$ 13,456	\$ 13,456		\$ 173,434	1188.9%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 13,456	\$ 13,456		\$ 173,434	1188.9%
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 139,832	
Interest	-	-	13,456	-	13,456		26,602	97.7%
Other	-	-	-	-	-		7,000	
TOTAL EXPENDITURES	\$ -	\$ -	\$ 13,456	\$ -	\$ 13,456		\$ 173,434	1188.9%
ENDING FUND BALANCE	\$ -	\$ -	\$ (13,456)	\$ -	\$ -		\$ -	

SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2024	139,832	26,602	166,434
2025	140,050	23,803	163,853
2026	139,902	21,003	160,905
2027	139,932	18,205	158,137
2028	139,967	15,406	155,373
2029-2033	700,317	35,023	735,340
Total	1,400,000	140,042	1,540,042

SCHEDULE OF CHANGES IN BONDS OUTSTANDING
JEFFERSON PARISH, LA
12/31/2023

Long-term debt at December 31, 2023, 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 12/31/2023
			Principal Payments From	To		
GOVERNMENTAL ACTIVITIES						
<u>Special Sales Tax Revenue and Refunding Bonds</u>						
Special Sales Tax Revenue Series 2017 B	5.0	12/31/42	4,155	11,140	107,815	107,815
Special Sales Tax Refunding Series 2019 A	5.0	12/01/27	1,315	9,465	52,635	28,370
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>387,815</u>	<u>363,550</u>
<u>Special Sales Tax Revenue Bonds - Direct Placement</u>						
Special Sales Tax Refunding Series 2017 A	2.6	12/01/30	2,090	6,100	41,675	36,445
<u>Hotel Occupancy Tax Bonds - Direct Placement</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds Series 2018	2.9	12/01/31	515	680	7,020	4,960
<u>Revenue Bonds - Public Improvement</u>						
Second Parish Court Revenue Refunding Bond Series 2014	3.0-4.0	03/01/33	180	285	4,010	2,425
24th Judicial District Court Refunding Bond Series 2014	3.0-4.0	04/01/34	385	625	9,010	5,715
Total Revenue Bonds - Public Improvement					<u>13,020</u>	<u>8,140</u>
<u>Revenue Bonds - Public Improvement - Direct Placement</u>						
LDNR Taxable Drainage Revenue Bonds Series 2014	2.0	02/01/24	212	212	2,118	212
LDNR Taxable Road Lighting Revenue Bonds#1 Series 2018	2.0	02/01/28	162	193	1,728	918
LDNR Taxable Road Lighting Revenue Bonds#2 Series 2018	2.0	02/01/28	337	400	3,270	1,906
LDNR Taxable Bonds Series 2023 Bonnabel Greenway	2.0	02/01/33	139	141	1,400	1,400
Total Revenue Bonds - Public Improvement - Direct Placement					<u>8,516</u>	<u>4,436</u>
<u>Loan Program - Direct Placement</u>						
Equipment Lease Program 2021	2.00	07/22/37	220	359	15,075	14,424
<u>Loan Program - Louisiana Development Community Authority</u>						
<u>Direct Placement</u>						
LCDA Series 2015 Revenue Refunding Cultural & Recreation	2.36	04/01/27	1,060	1,220	11,320	4,720
LCDA Series 2022 Culure and Parks Project	3.12	04/01/35	239	1,231	10,358	10,119
					<u>21,678</u>	<u>14,839</u>
<u>Loan Program - Louisiana Development Community Authority</u>						
LCDA Series 2008A Revenue Refunding Bonds	variable	06/01/30	\$ 305	\$ 430	\$ 6,770	\$ 2,685
LCDA Series 2016 Revenue Refunding Parish Projects	2.0-5.0	04/01/31	2,735	4,775	43,010	31,015
LCDA Series 2019 Jefferson Parish GOMESA Project	4.0	11/01/44	35	1,955	23,500	20,535
LCDA Series 2020 Jefferson CPZ Beautification Project	3.0-4.0	10/01/40	120	215	3,270	2,885
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	7,230
LCDA Series 2023 Jefferson Protection and Animal Welfare S	4.0-5.0	03/01/51	220	730	12,065	12,065
					<u>96,860</u>	<u>76,415</u>
TOTAL GOVERNMENTAL ACTIVITIES					<u>\$ 591,659</u>	<u>\$ 523,209</u>
BUSINESS-TYPE ACTIVITIES						
<u>Revenue Bonds - Public Improvement</u>						
Cons Sewerage Dist No 1 Revenue Bonds Series 2022	3.0-4.0	02/01/42	1,015	9,315	94,785	93,770
Cons Waterworks Dist No 2 Revenue & Refunding Bonds Seri	3.0-4.0	02/01/42	2,765	13,190	180,780	178,015
					<u>275,565</u>	<u>271,785</u>
<u>Public Improvement Revenue Bonds - Direct Placement</u>						
Consolidated Sewerage Dist No 1 Series 2013 - Chetta Drive	2.7	04/08/23	66	66	663	0
LDEQ Taxable Sewer Revenue Bonds Series 2013	0.45	02/01/34	737	809	15,250	7,525
LDEQ Taxable Sewer Revenue Bonds Series 2014	0.45	02/01/35	957	1062	20,000	13,549
LDEQ Taxable Sewer Revenue Bonds Series 2017	0.45	02/01/38	930	966	20,000	16,452
LDNR Taxable Sewer Revenue Bonds Series 2014	0.0	02/01/24	225	225	2,252	225
LDNR Taxable Sewer Revenue Bonds Series 2015	2.0	02/01/25	300	300	3,000	600
TOTAL BUSINESS-TYPE ACTIVITIES					<u>\$ 336,730</u>	<u>\$ 310,136</u>
TOTAL ALL BONDS, GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES					<u>\$ 928,389</u>	<u>\$ 833,345</u>

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
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
2022	4,203,554	420,355	-	420,355	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, 2023

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
2024	26,220,063	7,985,866	10,272,101	22,318,954	-	66,796,984
2025	26,221,591	7,770,743	10,413,060	22,691,631	-	67,097,025
2026	26,226,894	7,769,840	10,787,790	22,705,113	-	67,489,637
2027	26,218,631	7,770,627	10,951,093	22,721,877	-	67,662,228
2028-2032	147,914,497	18,786,012	49,164,317	113,875,576	-	329,740,402
2033-2037	159,586,750	-	28,335,089	114,296,165	-	302,218,004
2038-2042	158,015,200	-	17,550,275	113,829,750	-	289,395,225
2043-2047	-	-	6,021,647	-	-	6,021,647
Total debt service to maturity	\$ 570,403,626	\$ 50,083,088	\$ 143,495,372	\$ 432,439,066	\$ -	\$ 1,196,421,152
Less amounts representing interest:						
2024	17,010,063	1,144,628	3,920,227	\$ 10,963,738	-	33,038,656
2025	16,556,591	975,890	3,158,978	\$ 10,601,631	-	31,293,090
2026	16,081,894	804,935	2,908,904	\$ 10,210,113	-	30,005,846
2027	15,583,631	629,490	2,642,023	\$ 9,799,877	-	28,655,021
2028-2032	68,784,497	833,135	9,113,012	\$ 42,259,294	-	120,989,938
2033-2037	45,941,750	-	5,600,900	\$ 29,093,604	-	80,636,254
2038-2042	18,755,200	-	4,524,700	\$ 11,199,750	-	34,479,650
2043-2047	-	-	1,766,400	-	-	1,766,400
Total interest	\$ 198,713,626	\$ 4,388,078	\$ 33,635,144	\$ 124,128,007	\$ -	\$ 360,864,855
Total principal	\$ 371,690,000	\$ 45,695,010	\$ 109,860,228	\$ 308,311,059	\$ -	\$ 835,556,297
2024 Principal Due	\$ 9,210,000	\$ 6,841,238	\$ 6,351,874	\$ 11,355,216	\$ -	\$ 33,758,328

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
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
2022	2021	439	4,203,554	-	-	-	-	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	
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
2022	75,328,330	8,286,116	67,042,214	12,945,000	18,659,286	31,604,286	2.12

B - Hotel Occupancy Tax Bonds

Year	Gross	Expenses ⁽²⁾	Available for	Debt Service Requirements			Coverage
	Revenue ⁽¹⁾		Debt Service	Principal	Interest	Total	
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
2022	1,425,631	159,319	1,266,312	515,000	189,950	704,950	1.80

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	
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
2022	35,683,246	3,935,157	31,748,088	2,880,000	1,668,750	4,548,750	6.98

**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	
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
2022	5,486,516	26,978	5,459,538	2,840,000	2,162,738	4,702,429	1.16

E - Special Assessments

Year	Gross	Expenses ⁽²⁾	Available for	Debt Service Requirements			Coverage
	Revenue ⁽¹⁾		Debt Service	Principal	Interest	Total	
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
2022	69,928	-	69,928	66,344	3,583	69,927	1.00

⁽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, 2022

(unaudited)

(in thousands of Dollars)

	Governmental Activities Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
Direct:			
Jefferson Parish	618,619		618,619
Total Direct Parish Debt	\$ 618,619	100%	\$ 618,619
Overlapping:			
Jefferson Parish School Board	\$ 185,255	*	\$ 185,255
Jefferson Parish Sheriff Office	870	**	1,740
Total Overlapping debt	\$ 186,125	100%	\$ 186,995
Total Direct and Overlapping debt	\$ 804,744		\$ 805,614
	2022 Population	***	432,346

* 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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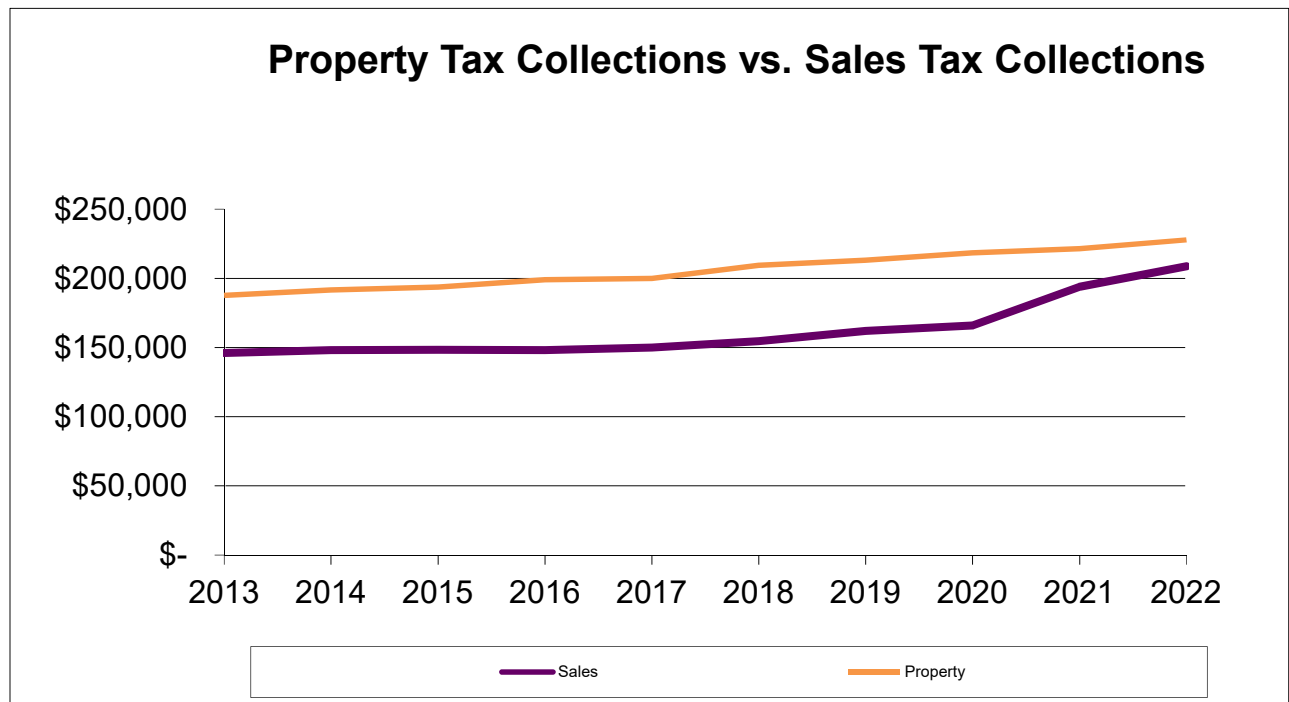
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FIVE YEAR FUND BALANCE HISTORY

Fund Number	District Name	12-31-19	12-31-20	12-31-21	12-31-22	UNAUDITED 12-31-23
10010	General Fund	\$ 33,087,476	\$ 34,898,229	44,923,825	\$ 53,837,628	53,674,251
21670	Transit	15,063,885	18,150,988	22,137,961	23,211,326	26,323,626
21680	Transit -Elderly & Handicapped	9,370,911	9,766,407	10,560,573	9,572,282	9,143,416
21700	Juvenile Services	8,933,480	7,210,814	7,885,949	9,944,740	11,759,717
21710	Animal Shelter	4,383,885	4,931,531	4,160,461	5,632,162	6,380,532
21720	Mosquito Control	2,413,928	3,013,010	3,116,049	3,922,129	4,847,758
21730	Health Unit	790,803	391,026	502,986	796,785	1,098,499
21740	Human Services Authority	866,254	520,905	607,934	708,531	964,158
21770	Ambulance District No. 2	85,502	130,418	175,090	222,752	143,578
21790	Library	7,294,506	9,970,185	12,907,958	13,985,850	10,898,275
21830	Consolidated Jeff. Recreation	14,145,573	15,863,669	14,876,310	15,751,299	17,769,103
21850	Alario Center	376,652	535,515	1,030,953	1,120,255	882,947
21930	West Jeff Park	658,272	684,599	634,838	937,194	873,867
21940	Playground District No. 16	518,063	623,111	670,188	607,412	650,818
21950	Lafreniere Park	1,286,009	1,357,894	1,209,920	1,483,479	1,406,854
21970	Lasalle Park	806,331	1,011,256	1,533,773	1,751,921	1,660,592
22010	C D Off-Track Betting	47,797	437,910	650,495	675,876	408,585
22020	C D Video Poker	314,765	1,560,631	2,699,081	3,888,637	2,299,731
22030	C D Tourism	750,125	1,342,737	2,241,013	2,854,459	1,749,680
22040	C D Riverboat Gaming	986,210	2,619,684	4,112,196	4,242,877	2,360,114
22060	Health Premium Return	401	16	6	-	-
22080	Fire District No. 9	164,310	265,256	170,989	259,541	323,186
22090	Fire District No. 4	436,951	445,399	516,609	347,487	236,739
22100	E B Cons. Fire District	15,888,147	20,693,028	19,964,562	18,773,280	20,800,676
22110	Fire District No. 3	4,660,901	3,915,809	3,778,874	3,726,870	3,233,784
22120	Fire District No. 5	6,651,981	5,871,237	4,646,198	4,661,861	4,776,307
22130	Fire District No. 6	12,102,460	13,263,092	14,846,874	16,416,574	17,555,540
22140	Fire District No. 7	1,020,517	1,109,565	1,577,599	2,309,674	2,941,481
22150	Fire District No. 8	2,592,384	2,925,236	3,175,464	2,641,954	3,253,370
22160	Emergency Communications	49,485	60,565	64,020	67,252	647,336
22180	Security Enhancement District	6,665	6,693	(849)	9,418	19,409
22190	24th Court Commissioners	118,567	246,096	332,991	363,625	338,116
22200	Streets Department	20,164,703	26,072,174	32,608,906	39,547,540	29,981,863
22220	Comprehensive Zoning	1,145,822	1,276,158	1,260,777	1,444,100	1,480,509
22230	Road Lighting District No. 7	1,455,702	1,638,511	1,785,931	1,907,443	2,111,715
22240	Consolidated Road Lighting	4,193,992	4,055,807	4,196,548	3,678,492	3,252,970
22320	Consol Drainage District No. 2	23,131,550	25,452,858	26,625,444	26,742,173	30,807,831
22390	Consol Garbage District No. 1	7,794,757	9,001,091	9,282,392	11,394,529	14,550,843
22520	Economic Development	1,626,327	2,084,401	2,190,989	2,378,854	2,247,860
22530	Criminal Justice	184,413	288,695	206,336	32,495	302,685
22540	Culture & Parks	833,010	1,085,586	1,040,817	1,448,127	2,047,560
22560	Senior Services	638,330	997,729	1,499,849	1,511,114	1,242,374
22570	Terrytown Redevelopment	3,265,625	3,185,886	3,456,395	3,721,686	2,863,824
22580	Metairie CBD Econ Dev Dist	564,532	458,919	197,278	209,187	19,297
22590	Churchill Econ Develop Dist	167,100	173,131	200,345	275,414	357,383
22600	Inspector General	1,223,283	1,265,393	1,292,404	1,435,494	1,630,471
22610	Off Duty Witness	3,785,545	3,597,722	3,688,122	3,741,739	3,956,941
22630	Jefferson Hwy Econ Devel	141,327	704,932	1,330,511	1,913,844	2,206,940
22650	Pub Ed and Govt Program	3,795,598	4,038,153	4,283,020	3,953,025	3,907,717
23010	C D BP Settlement	4,786,210	6,201,153	5,918,777	2,160,743	1,990,952
53000	Consol Sewer District No. 1	10,195,614	11,709,948	14,101,194	23,301,747	38,234,419
53010	Consol Water District No. 1	17,983,034	16,886,207	14,274,575	17,808,877	21,573,083
63500	Central Garage	228,166	115,864	282,692	490,251	1,597,144
63510	Central Telephone	10,186	10,186	-	-	-
63520	Computer Center	402,270	470,847	489,690	668,683	556,820
63560	Security Management	398,559	684	224,610	127,484	373,519
63810	Engineering	59,873	172,447	279,093	361,060	2,148,384
63830	PW Administration Warehouse	34,427	92,879	75,141	83,617	1,469,858
63860	Environmental	35,873	15,877	4,959	6,861	322,192
63890	Ecosystems & Coasta Mgmt	-	10,214	15,097	42,027	169,014
		\$ 254,119,024	\$ 284,885,963	\$ 316,522,785	\$ 355,111,741	\$ 380,826,218

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

Year	Property	Sales	Severance	Miscellaneous	Total
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	8,514	424,967
2022	227,807	208,725	1,147	9,083	446,762



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

Year	1/2 of One Cent General Fund Undedicated	1/2 of One Cent Terrytown Redevelopment	1/2 of One Cent Metairie CBD District	1/2 of One Cent Churchill Economic Dev District	1/2 of One Cent Jefferson Highway Economic Dev District	1/2 of One Cent Public Roads	1/2 of One Cent Drainage M & O 1/3	1/2 of One Cent Drainage & Sewerage 2/3	7/8 of One Cent Sewerage/ Roads/Drainage	TOTAL	Total Direct Rate
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
2022	46,019	224	143	72	565	47,024	19,495	31,758	67,042	212,342	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)

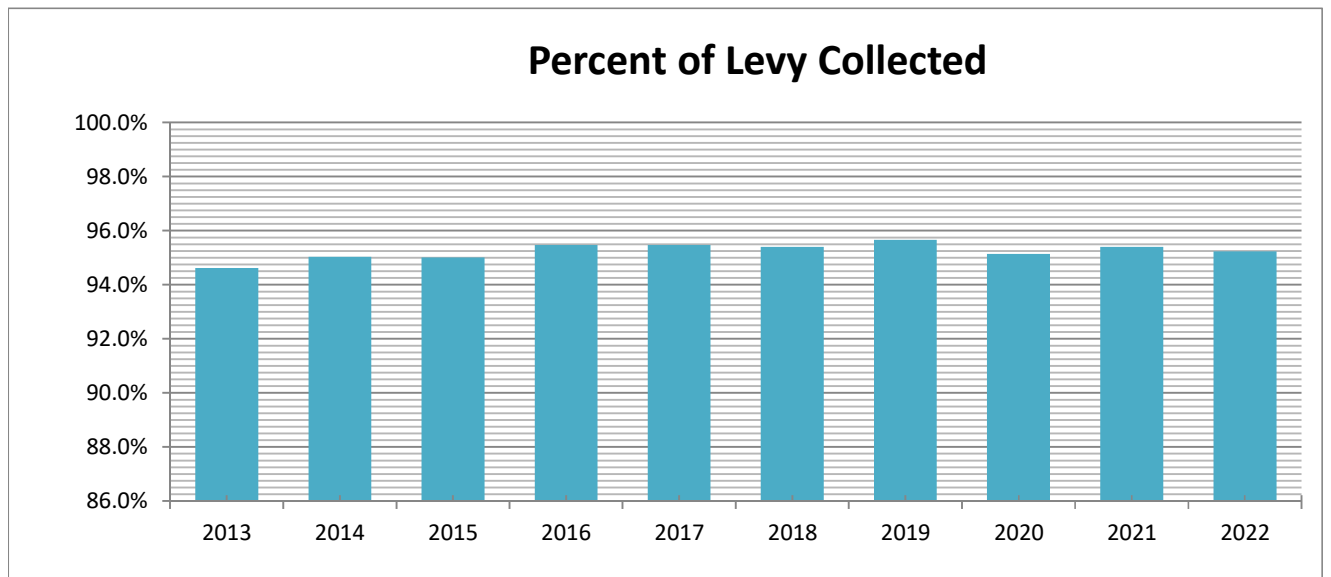
(in thousands of dollars)

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					
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
2022	259,150	246,813	95.24	531	247,344	95.44	11,806	4.56

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.



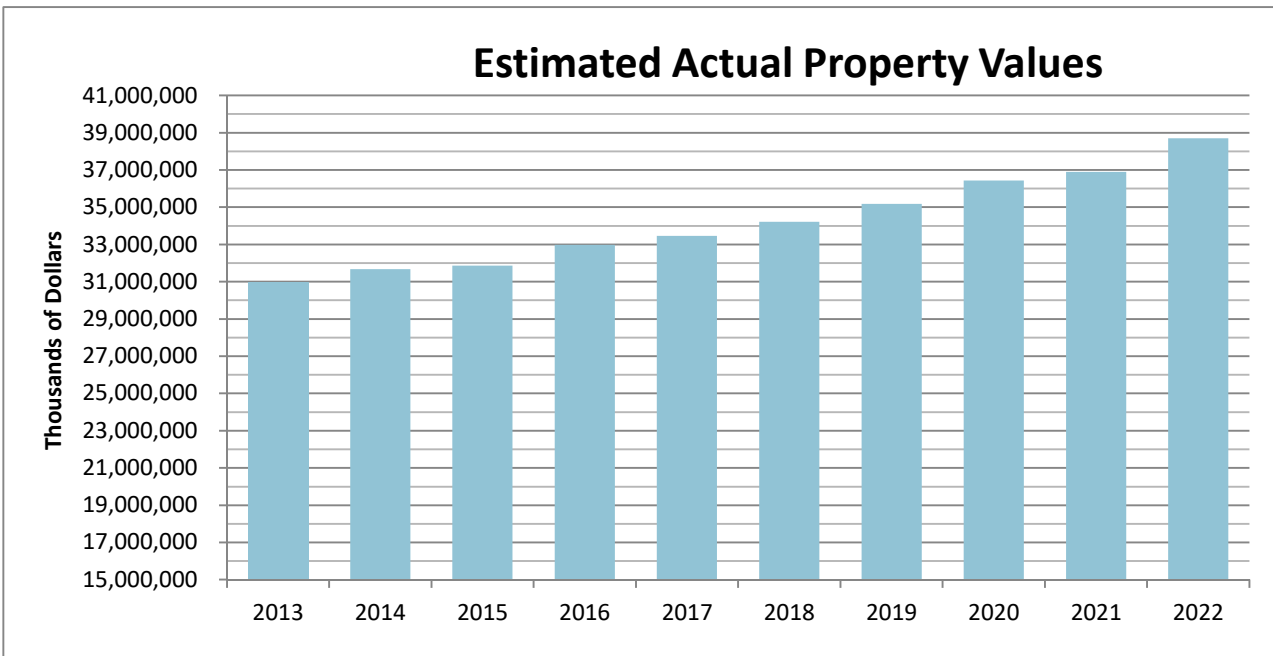
Jefferson Parish, Louisiana
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)
(in thousands of dollars)

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	
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
2022	3,201,408	32,014,080	1,002,146	6,680,974	740,883	3,462,671	38,695,054	8.95	1.75

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
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
2022	0.11	1.64	-	1.75	2.55	1.43	5.73

Current Year and Nine Years Ago
(Unaudited)
(in thousands of dollars)

(1) Source: Jefferson Parish Assessor's Office

(2) Source: Jefferson Parish Sheriff's Office

Parish of Jefferson
Ad Valorem Tax Authorization
(By Expiration Date)

Taxing District	Location	Maximum Millage Authorized	2023 Maintenance & Capital	Original Date	Resolution	Date of Last Election	Expiration Date
Parish of Jefferson - Alimony	Parishwide except incorporated Kenner	1.31	1.27			Constitutional	
Parish of Jefferson - Kenner	The area of incorporated Kenner is 1/2 of Parish Alimony mills	0.65	0.63				
Fire District No. 5**	Terrytown, Unincorporated Gretna	19.09	18.60	13-Aug-59	R.120953	04-May-13	2023
Culture and Parks*	Parishwide	0.49	0.47	02-Nov-04	R.122866	03-May-14	2024
Criminal Justice*	Parishwide	0.49	0.47	02-Nov-04	R.122866	03-May-14	2024
Culture and Parks*	Unincorporated East and West Bank plus Lafitte	0.48	0.47	02-Nov-04	R.122868	03-May-14	2024
Criminal Justice*	Unincorporated East and West Bank plus Lafitte	0.97	0.94	02-Nov-04	R.122868	03-May-14	2024
Economic Development*	Unincorporated East and West Bank plus Lafitte	0.48	0.47	02-Nov-04	R.122868	03-May-14	2024
Senior Services*	Unincorporated East and West Bank plus Lafitte	0.48	0.47	02-Nov-04	R.122868	03-May-14	2024
Road Lighting District No. 7*	Grand Isle	5.50	5.46	14-Nov-42	R.122867	03-May-14	2024
J P Consol Road Lighting District***	Unincorporated East and West Bank plus Lafitte	2.90	2.82	22-Jun-67	R.122865	03-May-14	2024
Ambulance District No. 2*	Grand Isle	10.99	10.92	07-Jun-95	R.122864	03-May-14	2024
Consolidated Drainage No. 2	E Bank, W Bank east and west of Harvey Canal except Grand Isle	6.00	4.51	23-Aug-00	R.128464	10-Dec-16	2026
Consolidated Jefferson Recreation & Community Center & Playground Dist	Unincorporated East and West Bank plus Lafitte						
Library	Unincorporated East and West Bank plus Lafitte	10.00	9.71	23-Feb-00	R.128465	10-Dec-16	2026
Public Transportation System	Parishwide	6.50	6.00	29-Aug-60	R.129286	29-Apr-17	2027
Public Transportation System (MITS)	Parishwide	2.00	1.94	07-Oct-89	R.130340	14-Oct-17	2028
Fire District No. 4	Parishwide	1.00	0.97	07-Oct-89	R.130341	14-Oct-17	2028
Fire District No. 6	Lafitte	17.32	17.32	02-Feb-83	R.130498	18-Nov-17	2028
Fire District No. 7	Harvey, east of Harvey Canal	25.00	25.00	09-Jun-66	R.132862	08-Dec-18	2029
Fire District No. 8	Bridge City, Avondale, Waggaman, Nine Mile Point & WKB	25.00	25.00	23-Oct-69	R.132684	06-Nov-18	2029
Consolidated Drainage Dist #2 (Sela)	Marrero-Estelle, Harvey, Ragusa	25.00	25.00	23-Oct-69	R.132863	08-Dec-18	2030
Health Unit	E Bank, W Bank east and west of Harvey Canal except Grand Isle	5.00	5.00	20-Jan-01	R.132688	06-Nov-18	2030
Juvenile Detention	Parishwide	2.26	2.26	06-Jun-61	R.132686	06-Nov-18	2030
Fire District No. 9	Parishwide	3.50	3.50	10-Dec-64	R.132687	06-Nov-18	2030
Inspector Gen/Ethics /Compliance	Grand Isle	21.10	21.10	11-Jul-84	R.132685	06-Nov-18	2030
Consolidated Garbage District No. 1	Unincorporated East and West Bank plus Lafitte	0.50	0.50	22-Oct-11	R.136952	03-Nov-20	2031
E B Consolidated Fire	Unincorporated East and West Bank plus Lafitte	4.00	4.00	23-Aug-00	R.136564	15-Aug-20	2031
Fire District No. 3	Unincorporated EB except River Ridge and a small portion of Metairie	25.00	25.00	18-Jul-63	R.136565	15-Aug-20	2031
Playground District No. 16	River Ridge & a small portion of Metairie	20.00	20.00	13-Apr-83	R.137075	05-Dec-20	2031
Consol Waterworks District No. 2	Grand Isle	10.99	10.99	11-Sep-82	R.136563	15-Aug-20	2031
Consol Sewerage District No. 1	East Bank and Unincorporated West Bank plus Lafitte, Grand Isle	5.00	5.00	03-Apr-93	R.137855	20-Mar-21	2032
***Election held in 2022 for a millage renewal beginning in 2025							2032
**Election held in 2021 for a millage renewal beginning in 2025							2032
*Election held in 2022 for a millage renewal beginning in 2024							2032

AD VALOREM TAXES GENERATED PER MILL

MILLAGE	TAX ON \$7,500 ASSESSED	TAX ON \$8,500 ASSESSED	TAX ON \$10,000 ASSESSED	TAX ON \$11,000 ASSESSED	TAX ON \$15,000 ASSESSED	TAX ON \$20,000 ASSESSED
	VALUE	VALUE	VALUE	VALUE	VALUE	VALUE
RESIDENTIAL	\$75,000	\$85,000	\$100,000	\$110,000	\$150,000	\$200,000
1.00	0	1.00	2.50	3.50	7.50	12.50
5.00	0	5.00	12.50	17.50	37.50	62.50
5.50	0	5.50	13.75	19.25	41.25	68.75
6.00	0	6.00	15.00	21.00	45.00	75.00
6.50	0	6.50	16.25	22.75	48.75	81.25
7.00	0	7.00	17.50	24.50	52.50	87.50
7.50	0	7.50	18.75	26.25	56.25	93.75
8.00	0	8.00	20.00	28.00	60.00	100.00
8.50	0	8.50	21.25	29.75	63.75	106.25
9.00	0	9.00	22.50	31.50	67.50	112.50
10.00	0	10.00	25.00	35.00	75.00	125.00
11.00	0	11.00	27.50	38.50	82.50	137.50
12.00	0	12.00	30.00	42.00	90.00	150.00
13.00	0	13.00	32.50	45.50	97.50	162.50
13.50	0	13.50	33.75	47.25	101.25	168.75

MILLAGE	TAX ON \$7,500 ASSESSED	TAX ON \$11,250 ASSESSED	TAX ON \$15,000 ASSESSED	TAX ON \$22,500 ASSESSED	TAX ON \$30,000 ASSESSED	TAX ON \$37,500 ASSESSED
	VALUE	VALUE	VALUE	VALUE	VALUE	VALUE
COMMERCIAL	\$50,000	\$75,000	\$100,000	\$150,000	\$200,000	\$250,000
1.00	7.50	11.25	15.00	22.50	30.00	37.50
5.00	37.50	56.25	75.00	112.50	150.00	187.50
5.50	41.25	61.88	82.50	123.75	165.00	206.25
6.00	45.00	67.50	90.00	135.00	180.00	225.00
6.50	48.75	73.13	97.50	146.25	195.00	243.75
7.00	52.50	78.75	105.00	157.50	210.00	262.50
7.50	56.25	84.38	112.50	168.75	225.00	281.25
8.00	60.00	90.00	120.00	180.00	240.00	300.00
8.50	63.75	95.63	127.50	191.25	255.00	318.75
9.00	67.50	101.25	135.00	202.50	270.00	337.50
10.00	75.00	112.50	150.00	225.00	300.00	375.00
11.00	82.50	123.75	165.00	247.50	330.00	412.50
12.00	90.00	135.00	180.00	270.00	360.00	450.00
13.00	97.50	146.25	195.00	292.50	390.00	487.50
13.50	101.25	151.88	202.50	303.75	405.00	506.25

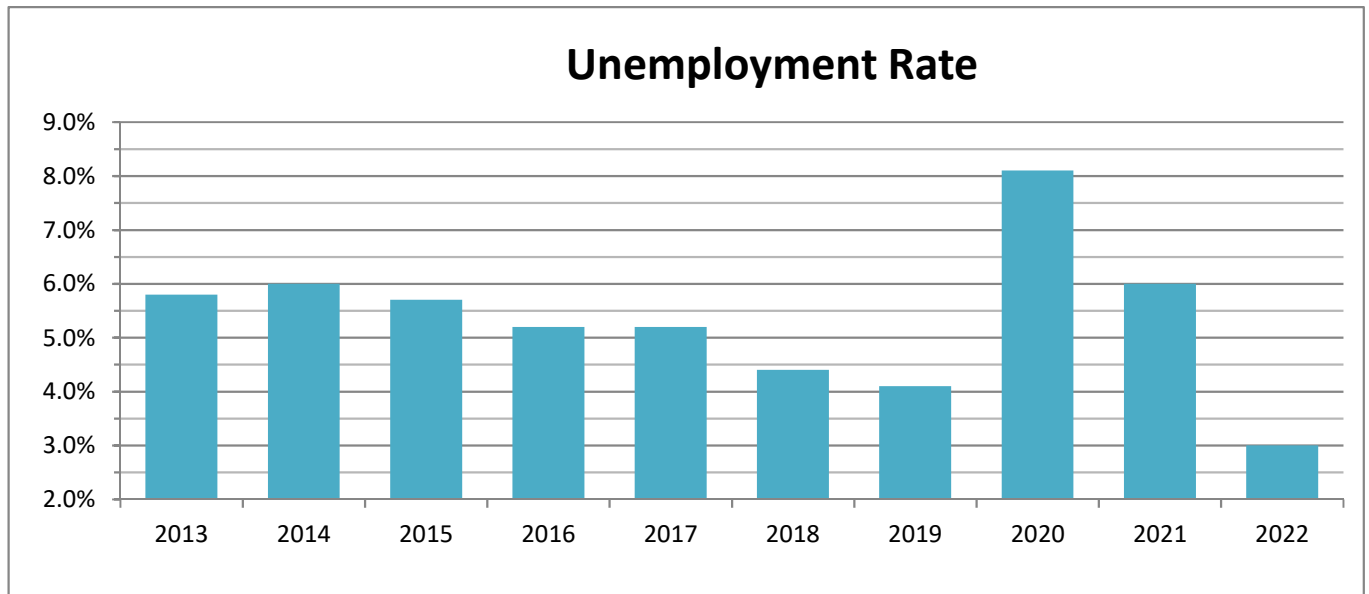
NOTE: Residential Assessment = 10 % of Appraised Value
Commercial Assessment = 15 % of Appraised Value

Jefferson Parish, Louisiana
Demographic and Economic Statistics
Last Ten Years
(Unaudited)

Year	Population (1)	Personal Income (1)	Per Capita Income (1)	Total School Enrollment (1)	Unemployment Rate (1)
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
2022	439,590	25,277,258	58,284	47,720 *	3.0

* 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
JPRD	Jefferson Parish Recreation Department
JPSO	Jefferson Parish Sheriff Office
LCDA	Louisiana Community Development Authority
MFA	Marketplace Fairness Act
MIS	Management Information Systems
MIT	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

