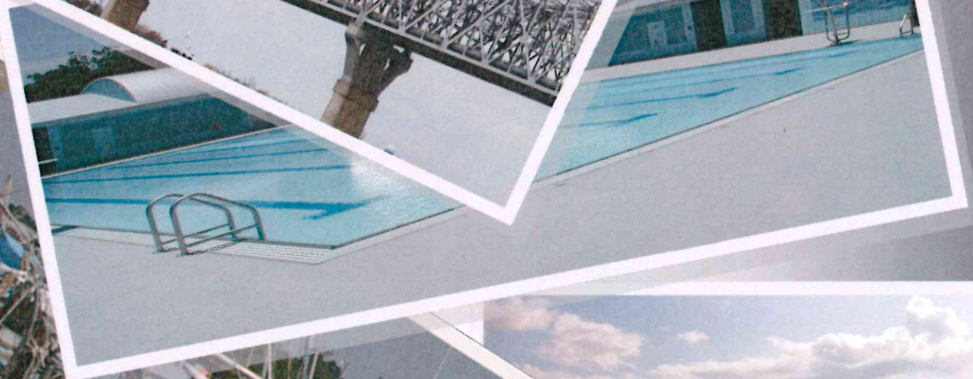


# 2016 ANNUAL BUDGET



**JEFFERSON PARISH  
LOUISIANA**



**JEFFERSON PARISH, LOUISIANA**

**2016 ANNUAL BUDGET**



**JEFFERSON PARISH OFFICIALS**

Jefferson Parish President  
Michael S. Yenni

**MEMBERS, JEFFERSON PARISH COUNCIL**

Cynthia Lee-Sheng  
Council-at-Large, Division B  
Council Chairwoman

Christopher L. Roberts  
Council-at-Large, Division A

Paul D. Johnston  
Councilman, 2<sup>nd</sup> District

Earl B. Zahn, III  
Councilman, 4<sup>th</sup> District

Ricky J. Templet  
Councilman, 1<sup>st</sup> District

Mark D. Spears, Jr.  
Councilman, 3<sup>rd</sup> District

Jennifer Van Vrancken  
Councilwoman, 5<sup>th</sup> District







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Jefferson Parish  
Louisiana**

For the Fiscal Year Beginning

**January 1, 2015**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguishing Budget Presentation Award to Jefferson Parish, Louisiana for the annual budget beginning January 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, 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







WWW.JEFFPARISH.NET

## JOHN F. YOUNG, JR. PARISH PRESIDENT

October 20, 2015

The Honorable Christopher L. Roberts  
Council Chairman  
Councilman-at-Large, Division A  
Jefferson Parish Council  
200 Derbigny Street, Suite 6200  
Gretna, Louisiana 70053

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

The Honorable Ricky J. Templet  
Councilman, District 1  
Jefferson Parish Council  
200 Derbigny Street, Suite 6400  
Gretna, Louisiana 70053

The Honorable Paul D. Johnston  
Councilman, District 2  
Jefferson Parish Council  
1221 Elmwood Park Blvd., Suite 1013  
Jefferson, Louisiana 70123

The Honorable Mark D. Spears, Jr.  
Councilman, District 3  
Jefferson Parish Council  
200 Derbigny Street, Suite 6500  
Gretna, Louisiana 70053

The Honorable E. "Ben" Zahn, III  
Councilman, District 4  
Jefferson Parish Council  
1221 Elmwood Park Blvd., Suite 1015  
Jefferson, Louisiana 70123

The Honorable Cynthia Lee-Sheng  
Councilwoman, District 5  
Jefferson Parish Council  
1221 Elmwood Park Blvd., Suite 1014  
Jefferson, Louisiana 70123

Dear Councilmembers:

Presented for your review and consideration is the Administration's proposed 2016 Annual Budget of \$607 million. That figure includes: \$464 million for operations, \$68 million for capital improvements, \$50 million for debt repayments, and \$25 million for grant funds. The 2016 sales tax projection is based on a 0% growth over the 2014 actual sales tax collections. This has been the sales tax historical budgetary treatment, i.e., the sales tax budget is based on the actual sales taxes collected for the year two years prior to the budget year, considering uncertainties in the economy and economic growth patterns which render future revenue streams very difficult to project.

The 2016 Annual Budget also includes a 5% cost of living adjustment (“COLA”) pay increase for all employees as directed by Council Resolution No. 125285 adopted on July 22, 2015.

Accordingly, this COLA funding and the balanced proposed budget is the result of conservative fiscal policies, a hiring freeze on vacant positions through December 31, 2015, a minimal increase in health insurance costs, a 1.5% reduction on the required employer contribution to the Parochial Employees Retirement System (14.5% to 13%) and an earnest and ongoing budget review process to minimize expenditures, provide our citizens the level and quality of services they deserve and enjoy, while providing appropriate compensation to our valued employees.

Conservative fiscal policies and adequate fund balances are imperative to handling the challenges incumbent in a balanced budget while maintaining the same level of service to the Jefferson Parish citizens. This philosophy is carried forth in the recommendations for the 2016 Budget with all departments maintaining a 12% fund balance exceeding the required 10% fund balance.

The major budget highlights are as follows:

➤ Revenue Assumptions

- Property Taxes – remains consistent with 2015 Amended Budget
- Sales Taxes – 0% growth over 2014 Actual

➤ Expenditure Highlights

Operating

- 5% COLA annual pay increase for employees
- Administrative review on all requested overtime
- Continuation of administrative review/approval on filling open positions
- Funding of \$2.8 million for post-employment benefits as required by Governmental Accounting Standards Board (GASB) Statement #45
- Continuation of administrative review of all requests for travel

Capital

- \$30.1 Million – Drainage and SELA improvement
- \$10.7 Million – Water
- \$10.1 Million – Road Improvements
- \$ 7.0 Million – Sewer Infrastructure
- \$ 5.9 Million – Library Improvements
- \$ 1.7 Million – Environmental & Landfill improvements

Debt

- \$21.4 Million – Road Improvements
- \$16.7 Million – Drainage Improvements
- \$ 9.0 Million – Loan Programs
- \$ .9 Million – Government Buildings
- \$ .8 Million – Recreation
- \$ .8 Million – Animal Shelter

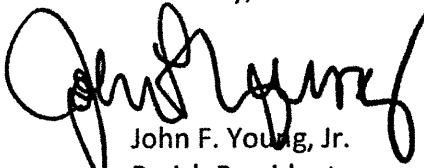
Historically, the General Fund departments present the most formidable funding challenges. General Fund reserves are a major factor considered by bond rating companies in assessing financial stability/risk. How often Jefferson Parish dips into its reserves to cover operating shortfalls may negatively impact financial health and bond rating determinations. The budget as presented contains a 12 percent reserve for the General Fund.

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 2016 administrative process is complete, Jefferson Parish must be keenly aware of operating shortfalls that may occur. As the State continues its budget cuts, local governments are being called upon to shoulder the burden of expenses for those services previously provided by the State. The 2017 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 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,



John F. Young, Jr.  
Parish President

cc: Jacques Molaison, Chief Operating Officer  
Andrew Maestri, Deputy Chief Operating Officer  
Timothy J. Palmatier, Finance Director  
Deborah Foshee, Parish Attorney  
Antoinette Scott, Budget Director  
Tara Hazelbaker, Accounting Director  
Brenda Campos, Purchasing Director  
Kerry Schrieffer, Assistant Finance Director



# Jefferson Parish

## Parish Profile



# 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.

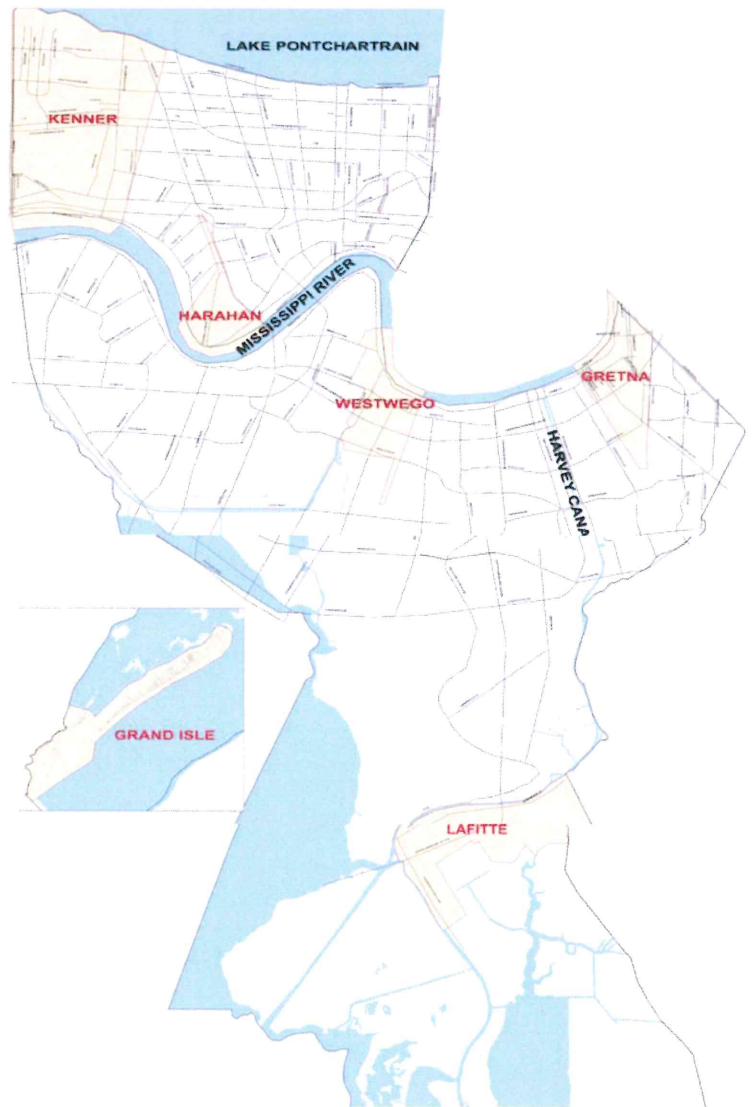
The parish is bounded by Orleans Parish and Plaquemines Parish to the east, the Gulf of Mexico to the south, St. Charles Parish to the west and Lake Pontchartrain (St. Tammany Parish) to the north.

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 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 433,406 persons.



Source: *The Jefferson EDGE: Economic Profile*

## **ECONOMY**

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 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 Zephyr Stadium, a minor league baseball park, home of the AAA semi-professional New Orleans Zephyrs.

In addition, the Parish offers some of the finest medical care in the nation with world-renowned institutions staffed by pioneering physicians. The two parish-owned hospitals, one of which is leased with a 45 year term, and six privately owned hospitals provide a full range of services including acute care as well as specialized services such as oncology, high-risk maternity, chemical dependency, burn care and others.

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

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

## **TOURISM**

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

## **CLIMATE**

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

## **EDUCATION**

Ten institutions of higher learning and two theological institutions are located in the New Orleans area and are easily accessible to Jefferson Parish residents. Jefferson Parish also has a well-entrenched vo-tech system as well as an abundance of public and private schools with enrollment of 66,966 students.

## **GOVERNMENT STRUCTURE**

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

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

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

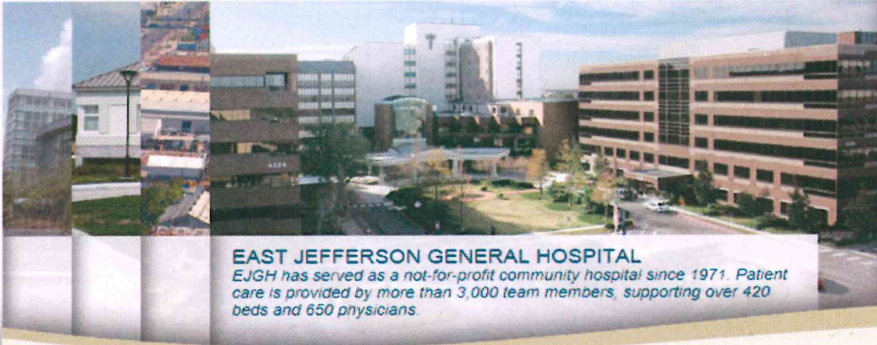




# Jefferson Parish, Louisiana

Government Departments Residents Businesses Visitors I Want To...

Search...



**EAST JEFFERSON GENERAL HOSPITAL**  
*EJGH has served as a not-for-profit community hospital since 1971. Patient care is provided by more than 3,000 team members, supporting over 420 beds and 650 physicians.*



### Living With Coyotes

Due to budgetary restrictions, Louisiana Department of Wildlife and Fisheries can no longer provide removal assistance for coyote populations.  
[> MORE INFO](#)

## Latest News



**LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP) FUNDS AVAILABLE JANUARY 25 – SEPTEMBER 30, 2016**



**2016 JEFFERSON PARISH CARNIVAL SEASON: New Krewe Debuts along Metairie Route**

The 2016 Carnival season will debut a new Krewe in Jefferson Parish. The Krewe of Pandora is the newest parading organization to roll along the Metairie parade route on Lundi Gras, Monday, February 8, 2016.



**JEFFERSON PARISH RETIRED SENIORS & VOLUNTEERS PROGRAM AND TULANE-LAKESIDE HOSPITAL HOSTING A BLOOD DRIVE**

RSVP enables volunteers age 55 and over to contribute their time, experience, knowledge and interests to others in the community.

[More News >>](#)

## Upcoming Events



**Alcoholic Beverage Permit Review Committee Meeting**  
January 22, 2016



**Public Works Change Order Committee Meeting**  
January 25, 2016



**Finance Authority Board of Trustees Meeting**  
January 25, 2016



**Board of Zoning Adjustments Meeting**  
January 25, 2016

[Calendar >>](#)



## Important Information

- > Hurricane Season
- > Road Closures
- > About Jefferson Parish
- > Automated Water Billing
- > Active Shooter Response Video
- > Announcements
- > Links to Services
- > 2015 JP Council Meeting Schedule
- > Solicitation for Goods, Services, & Bid Request
- > Reports & Documents
- > Garbage and Recycling
- > Flood & Emergency Preparedness
- > Other Agency Links
- > Important Websites
- > SELA Projects
- > Jefferson Parish Official Journal
- > Flood Preparedness Information
- > Follow Us on Twitter



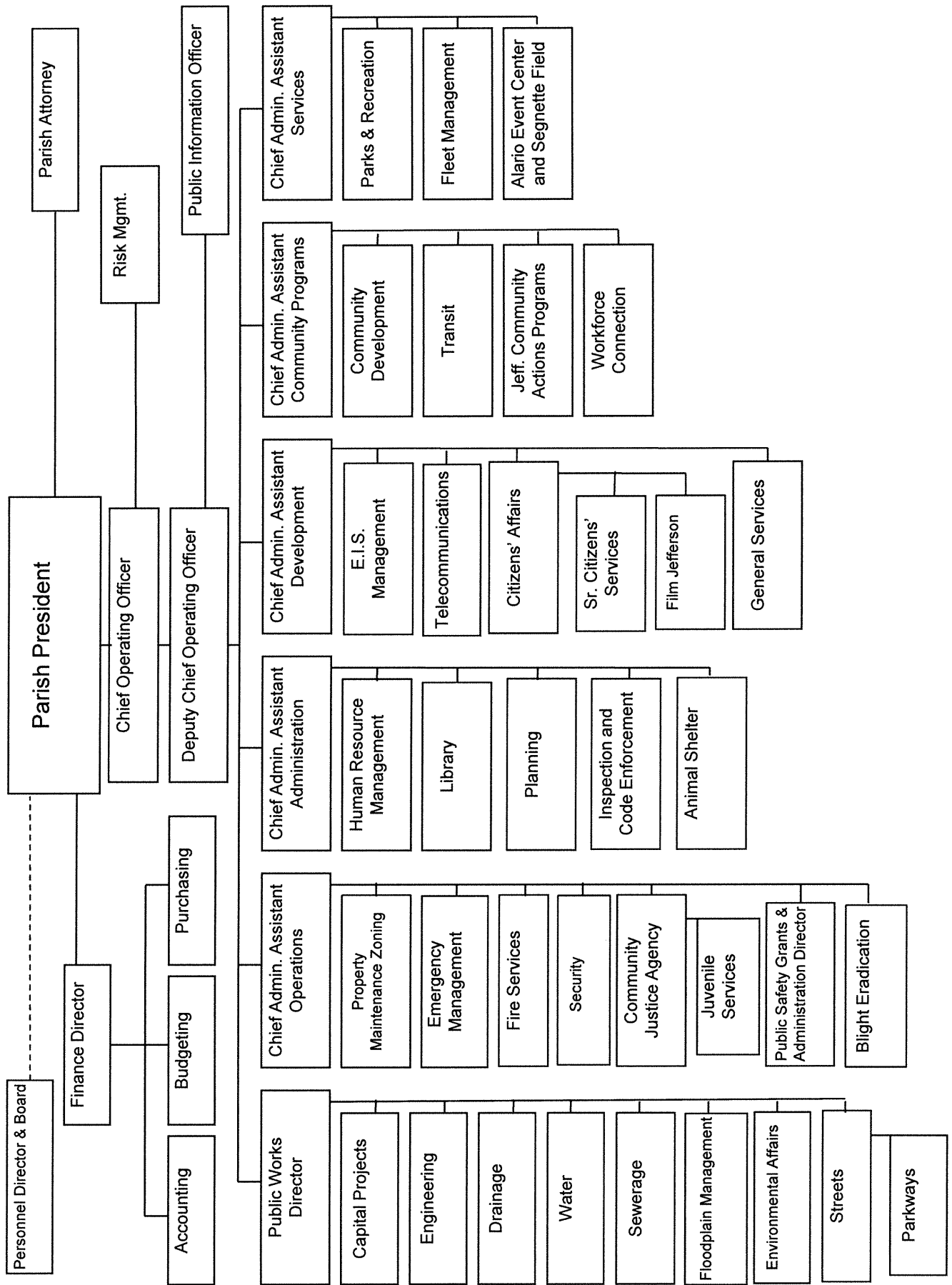
ACCESSIBILITY INFORMATION

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- > Site Map
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- > News
- > Jobs
- > FAQ
- > Emergency
- > Council Meetings
- > Permits
- > Weather Radar
- > Employee Resources





# Jefferson Parish Administrative Structure



# Jefferson Parish Schedule of Departments by Fund by Function

General	Special Revenue	Enterprise	Internal Service
<p><u>Legislative</u> Council Legislative Delegation Government and Ethics Compliance <u>Judicial Functions</u> Adjudicated Property District Attorney Law District Courts 1st Parish Court 2nd Parish Court Juvenile Court Justice of the Peace Constables Miscellaneous Judicial Pre Trial Release of Prisoners <u>Executive Function</u> Parish President Elections Registrar of Voters <u>Financial Administration</u> Finance Director Accounting &amp; Payroll Budget Director Internal Audit Purchasing Property Management Personnel Human Resource Management Planning Planning Advisory Board Risk Management General Services Central Printing Miscellaneous General Services Surplus Property Public Safety Public Safety Board of Zoning Adjustments Inspection &amp; Code Enforcement Weed Control &amp; Lot Fill Bureau of Administrative Adjudication Dept of Property Maint Zoning/Quality of Life Community Justice Agency Correctional Center - Operations Correctional Center - Home Detention Fire Services Emergency Management</p>	<p><u>Health and Welfare</u> Health &amp; Welfare County Agent Servicemen's Assistance Jeff CAP Office of Citizens with Disabilities <u>Culture and Recreation</u> Citizens' Affairs <u>Other Financing Uses</u> Non-Departmental</p>	<p><u>Transit Function</u> Transit MTS <u>Culture and Recreation Functions</u> Library Consol Jeff Recr &amp; Comm Ctr &amp; Plygrd Dist Alario Center West Jeff Park &amp; Comm Ctr &amp; Plygrd Dist Playground District 16 Lafreniere Park LaSalle Park <u>Council District Improvement/AsstFunds</u> Off Track Betting Video Poker Tourism Westbank Riverboat Gaming <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 <u>Health and Welfare Functions</u> Animal Shelter Mosquito Control Health Unit Human Services Authority Senior Services Public Ed &amp; 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</p>	<p>Central Garage Central Telephone Electronic Information Systems Mgmt Security Management Engineering Department Public Works Administration Environmental Affairs</p>



# Jefferson Parish

## Executive Summary



## Executive Budget Summary

Conservative fiscal policies and adequate fund balances continue to position Jefferson Parish to handle the challenges of balancing the budget while maintaining services to its citizens. The Parish continues to focus on quality of life issues as well as functioning as the region's economic engine, steering 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 and to provide services, leadership and vision to improve the quality of life in Jefferson Parish through continued controlled and well-planned growth, economic development and environmental planning. Departmental budgets are based on investing public resources towards the result the 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," through the following continuing improvements:

- Efficient and effective government services and operations.
- Improving customer service and citizen accessibility to their government.
- Developing and supporting E-Government for the delivery of public services.
- Employing, developing, and nurturing a diverse workforce capable of responding to the changing needs of the citizens and the workplace.
- Encouraging innovation and creativity in the provision of public service. An effective government organization must evolve to meet continuing economic, social and institutional challenges. We welcome the developing demands and expectations of the public with creative thinking, innovation and more efficient processes.
- Promoting fiscal responsibility in all departments.

Further, 2016 priorities and goals include:

- Promoting fiscal 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.
- Maintaining adequate fund balance reserves.
- Continued economic growth and development.

Noted below are some of the major initiatives, accomplishments and goals started, completed or on-going during 2015:

- Created a new E-Procurement system which allows vendors to submit and view bids electronically free of charge.
- Continuing, improving and expanding the new Jefferson Parish Mobile App: “**JP MOBILE**”. It is free and available to download now in App Stores for smart phones, mobile devices, iPads, and tablets. It is an easy and convenient ‘one-touch’ access to a variety of Jefferson Parish Government services, as well as helpful and urgent information. It allows users’ access to the *Jefferson Parish website*, *Parish News Releases*, *Special Notices*, and enables users to watch LIVE JPTV, *Jefferson Parish Government Access Television*, on their smartphone or handheld device or tablet which includes live broadcasts of Jefferson Parish Council meetings, urgent Parish news conferences, special events, and regular JPTC programming. It also provides immediate access to a comprehensive list of helpful services allowing users to:
  - Apply for a permit,
  - Pay a Jefferson Parish water bill,
  - Report a code violation,
  - Conveniently plan a travel route on Jefferson Transit,
  - Access a directory of all Jefferson Parish departments, municipalities and agencies,
  - Keep up with traffic problems on Live DOTD traffic cameras,
  - And view current dogs and cats available for adoption at our Jefferson Parish Animal Shelters.
- Installation underway of VOIP (Voice over Internet Protocol) phone system throughout Jefferson Parish Government offices and buildings at an annual savings of \$400,000 each and every year.
- Creative Film Connections, Inc. of Louisiana, a prop supply house for the entertainment industry, moved to the city of Gretna and occupies more than 70,000 square feet of space and supplies furniture, fixtures and historical items to production companies.
- A ribbon cutting ceremony was held June 19, 2015 for the opening of the Jefferson Parish Performing Arts Center, a state-of-the-art municipal theater which provides Jefferson Parish with a much-needed venue for cultural functions seating 1,100 people.
- TriWest Healthcare Alliance in 2015 announced plans to open an operations center in Jefferson Parish which provides military veterans and their families with health care and plans to hire 285 employees in its first year of operations and places priority on hiring veterans.



- Construction has begun on the new State-Of-The-Art Animal Shelter for the Westbank. The new shelter will be more than 29,000 square feet and will reflect the progressive direction of animal welfare in Jefferson Parish.
- Entergy 9 Mile Point Facility is a new \$720 million 650 megawatt plant currently under construction.
- SUBMERGED ROADS PROGRAM – This \$100 million federally funded program provides asphalt, concrete, and concrete panel pavement replacements for nearly 2,400 local street blocks. Due to the large number of streets to be repaired, this program has been divided into 27 project with the majority of the projects completed in 2015 and all work to be completed by the summer of 2016.
- Beautification of major thoroughfares and entrances to the Parish through its Commercial Parkway Zone (“CPZ”) program continue to take place and the Regional Planning Commission completed a study for a Master Plan to construct a \$75 million Bike Path throughout the entire Parish. The Plan has been recognized as outstanding by the Louisiana Chapter of the American Planning Association. In addition, almost \$1 million in Mardi Gras improvements have been made to develop a site for Mardi Gras amenities named “Family Gras” to accent the family nature of related activities. An estimated 100,000 attended Family Gras in February 2015.
- 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 to provide economic growth through low interest loans.
- Dyno Nobel continued development of an ammonia production facility with in excess of a \$1 billion investment. The project is 75% complete and the new company will create 65 new jobs, retain 441 jobs and employ 470 people indirectly. Ammonia production is expected to begin in 2016.
- NIMS Center, a division of the University of New Orleans Foundation operated in cooperation with the University of New Orleans, is the regions’ primary film production center located in the Orleans- Jefferson Metro Area, with an 111,000 square foot film production center that

houses five soundstages, totaling over 48,000 square feet. NIMS recently expanded by adding two soundstages; Soundstage D is 10,000 square feet and is in the final stages of construction and Soundstage E, is 1,100 square feet.

- Fairfield Community – Comprised of more than 9,000 acres, containing a business park, school and recreational amenities. A design and marketing plan is being created to attract upscale residential, high-technology and light-industry developments to retain residents and diversify Jefferson’s economy.
- All Departments reserve fund balances were increased to 12 percent in the 2014 budget and are maintained at the 12 percent level in the 2016 budget. Jefferson Parish maintains its goal of 15 percent reserve fund balances and has directed Department Directors to retain the 12 percent reserve fund balance with the goal of increasing 1 percent per year until those funds reach the 15 percent goal reserve.
- 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.
- Refinancing of two bond issues saved Jefferson Parish in excess of \$1.4 million. In 2016, at least one additional bond issue will be refinanced at an anticipated savings of in excess of \$4.0 million dollars.
- The Louis Armstrong New Orleans International Airport has begun plans to build a new terminal on the north side of the property. Construction is planned and the total project cost is \$826 million and is to be completed by 2018.
- Blackwater Midstream, an independent developer and operator of agricultural, petroleum and chemical liquid terminal storage facilities continued its expansion of its Westwego terminal with the addition of new tanks, which will create 35 new jobs.
- 4th Source, a North American Information Technology Company, announced plans to relocate its headquarters from Georgia to Jefferson Parish. The company has plans to create over 300 high-paying IT jobs.
- Chronos Body, Health & Wellness, a state-of-the-art, full-service health and wellness center opened its \$4 million, 13,000 square foot facility in early 2015 aiding it the continued revitalization of Fat City.
- Smoothie King recently completed the move of its international headquarters to Jefferson Parish. In addition to adding 60 new jobs and

launching an international growth plan to build 1,000 stores in five years, Smoothie King has also retained 45 regional jobs.

- Twenty-two major films and made for television movies and series have used Jefferson Parish as a backdrop. As productions continue to film in 2016 in Jefferson Parish, the industry continues to grow with more than \$124,000 million spent in Jefferson Parish by the film industry since 2009.
- NOLA Motorsports Park, a \$70 million, 1,400 acre state-of-the-art sports park with a 2.75 mile racetrack for cars and motorcycles, continues to attract thousands of people to the Westbank in the area of Jefferson Parish that will be re-branded as Fairfield, Louisiana. The Park has hosted major companies such as Subaru, Rotax, Lexus and Ducati and in 2015 hosted the first ever Indy Grand Prix of Louisiana which will draw an estimated 80,000 people to Fairfield over a three year period.
- Zatarain's underwent an 80,000 square foot expansion of their manufacturing and warehouse facility, adding ten production lines with a total investment of \$26 million with jobs retained.
- Elmwood Shopping Center, a 65,000 square foot retail expansion including new retailers has helped boost the local economy and increase sales tax collections and additional retailers continue to be added along Veteran Boulevard where the Parish continues to concentrate beautification efforts through it Commercial Parkway Zone (CPZ) Program.
- Delgado River City Campus and Advanced Manufacturing Center of Excellence broke ground in May 2015 on a 10.5 acre site at the Churchill Technology and Business Park which will serve 3000 students enrolled in programs that support Mississippi River commerce, including transportation/logistics, maritime technology and marine engineering.
- Lakeside Center Shopping recently completed a 9,300 square foot expansion to house the first Cheesecake Factory in the state of Louisiana.
- 365 Connect, a growing IT service company that deals with design and maintenance of online platforms for apartment complexes, announced plans to relocate headquarters to Jefferson Parish and plans to open its new office in 2016.
- Several hotels are under construction or awaiting construction on both the east and west banks of Jefferson Parish.

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 John F. Young, Jr. and Council Chairman Christopher L. Roberts; JEDCO (Jefferson Parish Economic Development Commission) Annual Report; and other related publications and presentations.*

### Major Issues

As we move forward in 2016 in addition to the on-going initiatives including fund balance reserve increases, additional refinancing savings, and continued economic growth, we do have one big challenge, the General Fund. With modestly increasing sales tax revenues as a major source of funding, together with State Mandated costs continuing to rise and cutbacks in State funding, additional revenue sources and expenditure cut backs need to be considered in order to balance the General Fund in future years. In 2016, the state mandated appropriations amount to approximately 43% of the General Fund's budget with a net cost impact on the General Fund of approximately \$30.3 million.

Sales and use taxes account for approximately 35% of the General Fund budget. While General Fund Sales Taxes have shown very slight increases over the last 5 years, the Parish will have to closely monitor and consider controlling spending whenever practical in future years in order to maintain a healthy fund balance reserve in the General Fund.

While the Parish has been conservative in its revenue projections, sales taxes are expected to exceed these projections modestly in 2015. It is also expected to witness similar modest growth in the coming year.

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

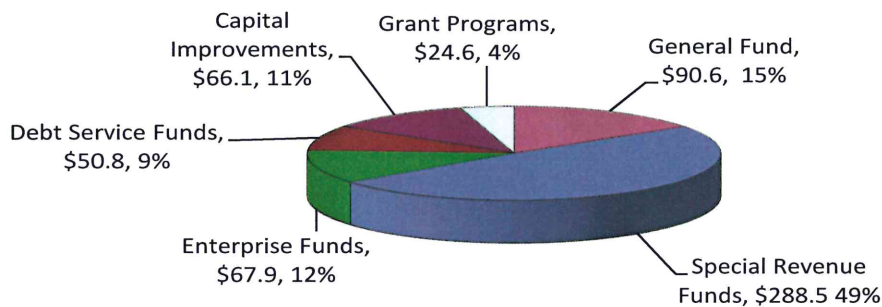
## 2016 Budget Overview

The Parish's total combined annual 2016 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 2016 budgeted revenues are projected at \$588.5 million. The Annual Budget includes \$90.6 million for General Fund, \$288.5 million for Special Revenue Funds, \$67.9 million for Enterprise Funds, \$50.8 million for Debt Service, \$66.1 million for Capital Improvements and \$24.6 million for Grant programs.

### TOTAL PARISH REVENUES 2016 Annual Budget - \$588.5 (In Millions)



The breakdown among funds (Including the change from the 2015 Amended Budget) is as follows:

Major Fund Category	2015 Amended Budget	2016 Adopted Budget	Change
General Fund	\$ 88,972,147	\$ 90,587,120	\$ 1,614,973
Special Revenue Funds	290,798,824	288,520,447	(2,278,377)
Enterprise Funds	100,700,616	67,856,972	(32,843,644)
Debt Service Funds	98,448,965	50,776,348	(47,672,617)
Capital Project Funds*	337,291,396	66,103,843	(271,187,553)
Grant Funds**	229,475,894	24,640,551	(204,835,343)
<b>TOTAL</b>	<b>\$ 1,145,687,842</b>	<b>\$ 588,485,281</b>	<b>\$ (557,202,561)</b>

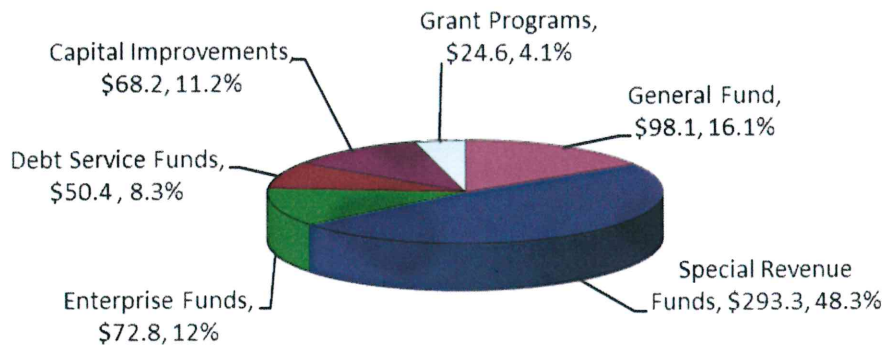
\*Capital Project Funds are adopted on project funding needs basis.

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

## Expenditures

The Parish's total combined annual 2016 Budgeted Expenditures is \$607.4 million. The Annual Budget includes \$98.1 million for General Fund expenditures, \$293.3 million for Special Revenue Funds expenditures, \$72.7 million for Enterprise Fund operations, \$50.4 million for Debt Service requirements, \$68.2 million for Capital Improvements and approximately \$24.6 million for Grant Programs.

### TOTAL PARISH EXPENDITURES 2016 Annual Budget - \$607.4 (In Millions)



The breakdown among funds (Including the change from the 2015 Amended Budget) is as follows:

Major Fund Category	2015 Amended Budget	2016 Adopted Budget	Change
General Fund	\$ 93,807,878	\$ 98,067,637	\$ 4,259,759
Special Revenue Funds	\$ 310,618,119	\$ 293,320,844	\$ (17,297,275)
Enterprise Funds	\$ 110,953,316	\$ 72,745,319	\$ (38,207,997)
Debt Service Funds	\$ 99,373,253	\$ 50,444,665	\$ (48,928,588)
Capital Project Funds*	\$ 487,761,960	\$ 68,161,708	\$ (419,600,252)
Grant Funds**	\$ 215,378,545	\$ 24,640,551	\$ (190,737,994)
<b>TOTAL</b>	<b>\$ 1,317,893,071</b>	<b>\$ 607,380,724</b>	<b>\$ (710,512,347)</b>

\*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 12% of prior year actual expenditures (whenever possible) has enabled many departments to maintain existing levels of service despite revenue shortfalls. Although fund balance was utilized to balance the budgets of several funds, fund balances are monitored to make sure reserves are not at risk of being completely depleted. Any major declines in departmental fund balances are attributable to transfers of funds to major capital programs. Included in this year's budget is \$27.3 million of such transfers with \$4.2 million for the repayment of various debt obligations.

## Personnel Resources

The overall 2016 position count decreased by 1. The General Fund is comprised of 925 positions; the Special Revenue Funds 1,606 positions and the Enterprise Funds and Internal Service Funds have 469 and 238 positions, respectively. Specific details on position classifications are included in the Budget Detail Summaries for each respective department.

## Parish Position Changes

<u>Fund Type</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>	<u>Change</u>
General Fund	926	925	(1)
Special Revenue Funds	1,606	1,606	0
Enterprise Funds	469	469	0
Internal Service Funds	238	238	0
<b>TOTAL</b>	<u>3239</u>	<u>3,238</u>	<u>(1)</u>

## Change in position count can be attributed to:

General Fund –The Bureau of Administrative Adjudication Department eliminated the Administrative Hearing Office position.

## 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 2016 budget is a parishwide 5% COLA. Parochial Employees' Retirement System benefit decreased by 1.5% to 13% of eligible employees' salaries. Hospitalization benefits are provided to eligible employees and retirees on an 80% employer contribution rate for employee coverage and a 50% employer contribution rate for dependent coverage.

## Fund Type Overview

### General Fund Revenues

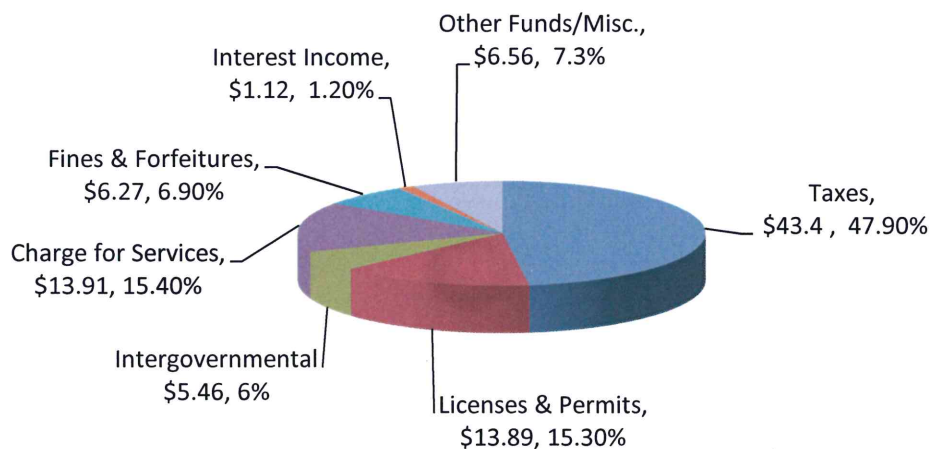
General Fund revenues are used to pay for many services enjoyed by the citizens of the Parish. The departments that provide direct and indirect services include the Parish Council, Parish President, Financial Administration, Judicial Court System and Parish Attorney. In this 2016 Annual Budget, General Fund revenues are estimated at \$90.6 million. This projection represents a 1.8% increase as compared to the 2015 amended budget.

Major revenue sources of the General Fund are sales taxes and property taxes. Overall taxes account for 47.9% of the total General Fund revenues for 2016. Revenue assumptions for property taxes remain consistent with the 2015 amended budget except for increases due to millage renewals. Sales taxes are based on 0% growth over 2014 actual collections.

### General Fund Revenue Changes by Type

Revenue Type	2015 Amended Budget	2016 Adopted Budget	Change
Taxes	\$ 42,526,406	\$ 43,379,549	\$ 853,143
Licenses & Permits	13,884,500	13,888,000	3,500
Intergovernmental	5,041,103	5,461,016	419,913
Charges for Services	13,390,286	13,911,766	521,480
Fines & Forfeitures	6,853,342	6,268,700	(584,642)
Interest Income	1,165,000	1,121,000	(44,000)
Miscellaneous	2,373,844	2,097,451	(276,393)
Other Financing Sources	3,737,666	4,459,638	721,972
<b>TOTAL</b>	<b>\$ 88,972,147</b>	<b>\$ 90,587,120</b>	<b>\$ 1,614,973</b>

### GENERAL FUND REVENUES 2016 Budget - \$90.6 (in Millions)



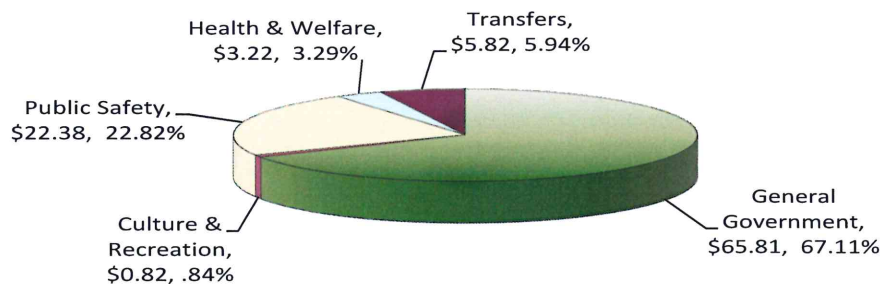
## General Fund Expenditures

Approximately 16.2% or \$98.06 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	2015 Amended Budget	2016 Adopted Budget	Change
General Government			
Legislative	\$ 6,061,939	\$ 6,598,620	\$ 536,681
Judicial	34,113,604	36,876,200	2,762,596
Executive	2,503,023	2,679,691	176,668
Elections	757,411	676,131	(81,280)
Financial Administration	16,872,264	17,144,619	272,355
General Services	1,969,454	1,838,837	(130,617)
Total General Government	62,277,695	65,814,098	3,536,403
Culture & Recreation	750,449	823,314	72,865
Public Safety	21,720,358	22,382,812	662,454
Health & Welfare	3,718,399	3,226,220	(492,179)
Other	5,340,977	5,821,193	480,216
<b>TOTAL</b>	<b>\$ 93,807,878</b>	<b>\$ 98,067,637</b>	<b>\$ 4,259,759</b>

### GENERAL FUND EXPENDITURES 2016 Budget - \$98.05 (In Millions)





## **Special Revenue Funds**

Expenditures of \$293.3 million or 48.3% of the 2016 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 \$288.5 million have been projected for 2016. 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 \$72.7 million or 12% of the overall annual budget. Operating revenues of \$67.8 million have been projected for 2016. 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, Central Telephone, Electronic Information Services, Security Management, Engineering, Public Works Administration and Environmental 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 \$68.1 million or 11.2% 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 \$58.4 million or 85.7% of the total budget. Drainage improvements account for \$30.1 million funded primarily from sales tax and property tax. Road and Street Improvements account for \$10.1 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 2016 capital improvements included herein.

## **Debt Service Funds**

These activities account for 8.3% or \$50.4 million of the total combined budget funded from dedicated debt millage, sales taxes, other taxes and operating transfers of \$4.2 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 4.1% or \$24.6 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 and Workforce Investment

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

## **Policies of Budgeting and Finance**

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

- 1) Ongoing expenditures must be supported by ongoing revenues (one time revenues should not be used for daily operations).
- 2) Personnel positions will be evaluated on individual departmental needs.
- 3) Adequate reserves of 12% 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 12% target a five-year forecast will be prepared. The projected insufficiencies will be addressed immediately with appropriate revenue increases, expense cuts and/or spending freezes.
- 5) When capital projects are considered, all associated costs should be identified in order to properly determine any impact on future maintenance costs. Also, capital improvements are on a pay-as-you-go policy whereby departments must use available resources or obtain grant funds when possible.
- 6) Activities that are supported by user fees should be full cost recoverable.
- 7) Once adopted, annual budgets will be amended only when an emergency arises and specific funding sources for new priorities are identified.

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



## **FINANCIAL POLICIES**

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

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

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

### **FISCAL MANAGEMENT AND PLANNING POLICIES**

- 1) The development of the annual budget of the Parish will consist of a multi-tiered process. The process will include review of the budget and programs by staff, management, the Parish Council, and the citizens of the Parish.
- 2) The Finance Department will evaluate the services provided and project the revenue generated and expenses of the department. Each department will provide input to the Finance Department and Administration, and participate in meetings with the Parish Council and Public Hearings
- 3) Through the budget process, all requests for Parish resources will be evaluated with consideration given to need, cost, and benefit. Requests for resources made outside the budget process will be discouraged.
- 4) An Advisory Budget Committee comprised of Citizens of the Parish, members of the administration and representatives of the Parish Council will be created annually to assist in review of the operating and capital budget, and to make recommendations to the Administration.
- 5) The budget process will emphasize the use of current revenues to fund current operations.
- 6) 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.

- 7) All user fees and charges will be examined annually to insure that the rate of recovery of the costs of service is acceptable. Rate adjustments will be considered in instances where the costs are not recovered.
- 8) 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% unreserved 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**

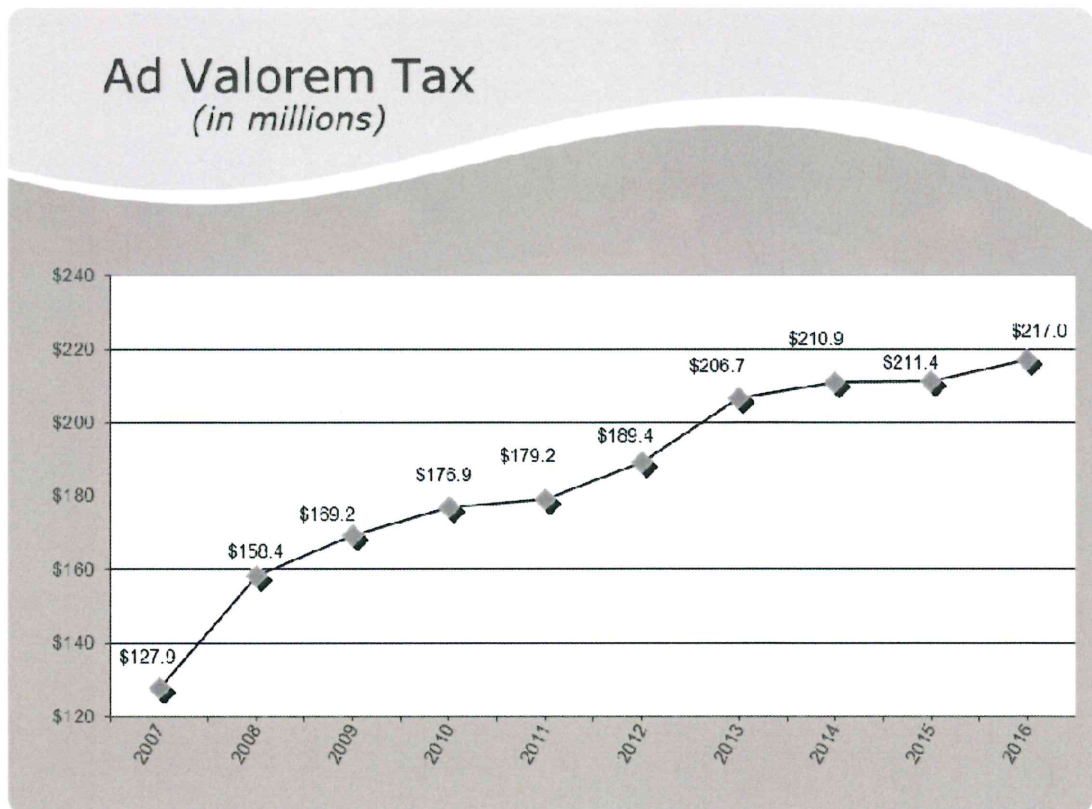
- 1) Accounting and Financial Reporting Systems will be maintained in accordance with all state and federal laws, generally accepted accounting principles (GAAP), and standards of the Government Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- 2) An annual audit will be performed by an independent public accounting firm and completed within 6 months of the fiscal year end. The audit opinion will be included in the Parish's published Comprehensive Annual Financial Report (CAFR).
- 3) In order to keep the public informed the Parish will prepare annually its Popular Report and Budget In Brief.
- 4) The CAFR will be submitted to the Louisiana State Legislative Auditor in accordance with all state law requirements.
- 5) The Parish will submit the CAFR to the Municipal Securities Rulemaking Board (MSRB): Electronic Municipal Market Access (EMMA) as part of its commitment to continuing disclosure and to enable investors to make informed decisions.
- 6) 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

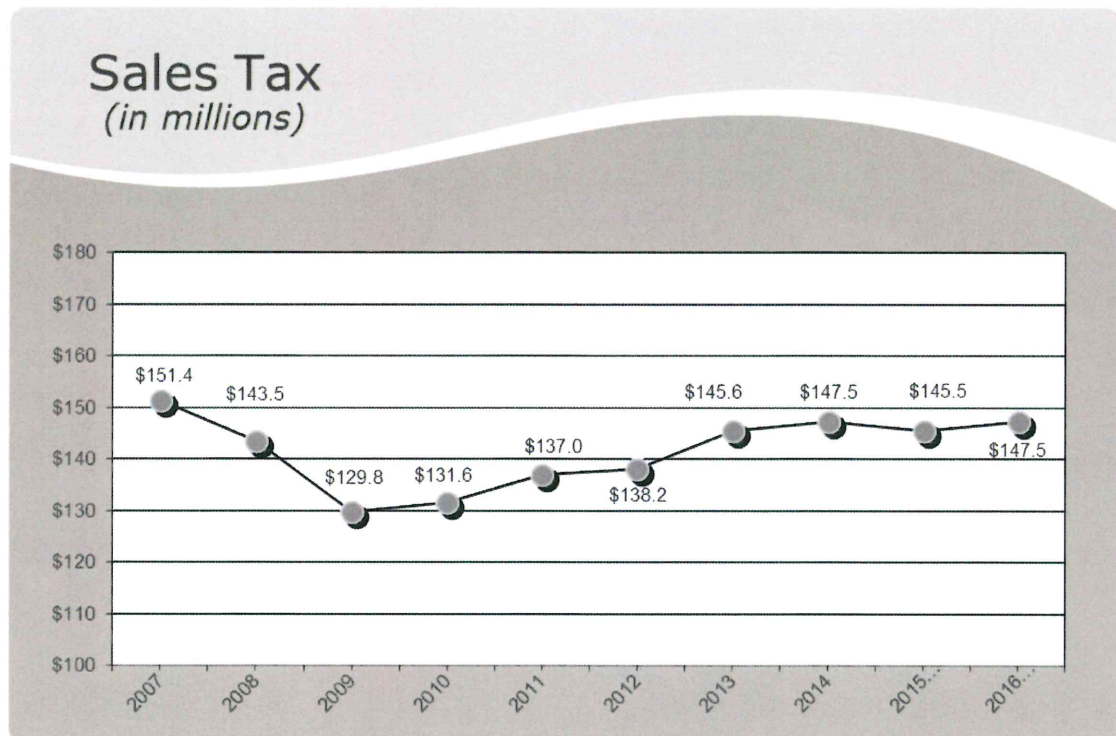
Projected revenue from all sources is \$588,485,281. Major sources: taxes, charges for services and federal/state funding account for 90.04% of the total current revenues for Jefferson Parish. Tax revenues total \$375,407,886 or 63.79%; charge for services total \$117,136,417 or 19.90% and federal/state funding total \$37,352,092 or 6.35%.

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 2016 budget projections includes increases to Road Lighting District 7, Consolidated Road Lighting, Ambulance District No. 2, Economic Development, Criminal Justice, Culture & Parks and Senior Services due to millage renewals.



- As evidenced by the below chart, you begin to see a downward trend from 2007-2009 which was a result of the rebuilding efforts from Hurricane Katrina and Rita starting to slow down and the beginning of a recession. Subsequently sales taxes began to grow briefly and have been relatively flat for the last four years. The trend indicates little to no growth and is a cause for concern for those departments funded by sales taxes. The General Fund, Street and Drainage departments will be closely monitored.
- The 2016 projection is based on 0% growth of 2014 actual. Due to the difficulty in projecting the future growth of sales tax, the budget will be amended when significant trends materialize.



- Service charges are expected to produce slightly better results than last year; 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.

## 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 his 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.

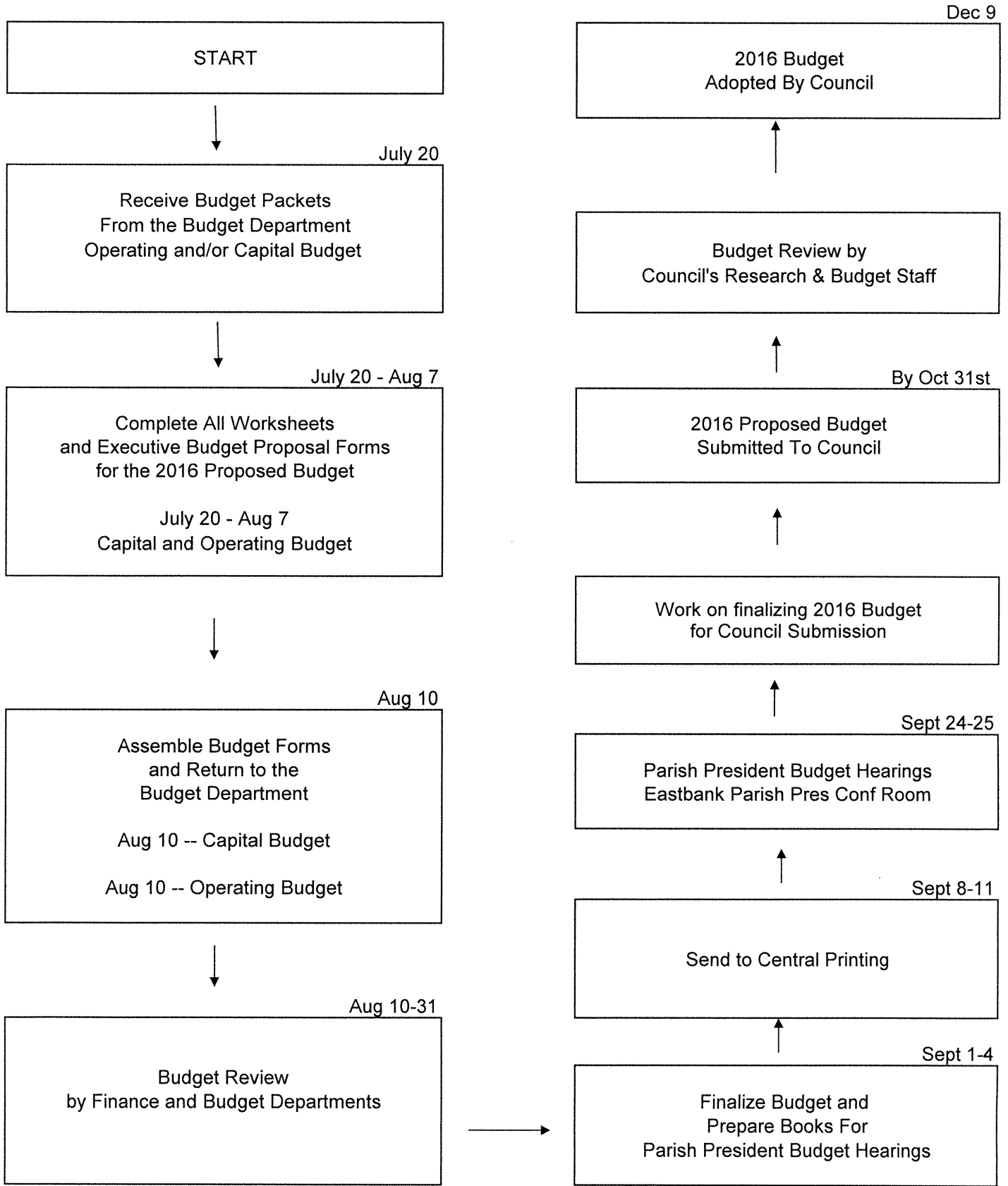
These particular hearings with the department directors are an essential part of the budget process. It is the department directors who are the best qualified to identify service needs and opportunities for budget cutbacks should they be required. From the perspective of the department directors, the 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 2016 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 Systems Management, Engineering, Environmental, and Self Insurance departments provide such services to other departments and are thus classified as Internal Service Funds.

## **ACCOUNTING SYSTEM & BUDGETARY CONTROL**

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

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

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

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

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

## THE CAPITAL BUDGET PROCESS

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

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

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



On motion of Mr. Lagasse, seconded by Mr. Roberts, the following ordinance was offered:

**SUMMARY NO. 24352 ORDINANCE NO. 25057**

An ordinance adopting and/or ratifying an operating budget for the year 2016 for all departments, agencies and 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, Agencies and Districts of the Parish of Jefferson, Louisiana for the fiscal year January 1, 2016 through December 31, 2016, pursuant to Section 4.02-C and D of the Jefferson Parish Charter be and is hereby adopted and/or ratified.

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

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

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

**SECTION 5.** That due to fund-wide or district-wide budgetary restrictions annual pay increases and 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.** That the 2016 Operating Budget of Jefferson Parish provides for a 5% Cost of Living Adjustment for those employees of record on the date of adoption of the 2016 budget to be paid starting on the first paycheck of 2016.

**SECTION 7.** 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 8.** That the sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgement of any court of competent jurisdiction, such unconstitutionality shall not affect any remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the Parish Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

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

**YEAS: 7      NAYS: None      ABSENT: None**

This ordinance was declared to be adopted on the 9<sup>th</sup> day of December, 2015, 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

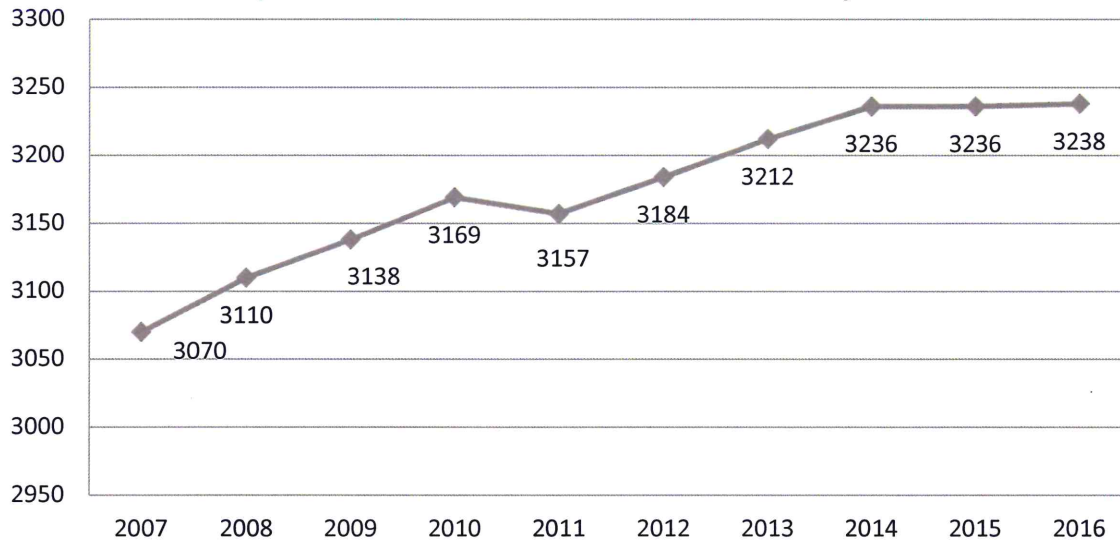
TOTAL POSITION CONTROL SUMMARY  
COMPARISON OF FISCAL YEARS  
2014, 2015 AND 2016 ADOPTED

Department Number		2014 Year End	2015 Adopted Budget	2015 Amended Budget	2016 Adopted Budget	Change 15/16
10010-0010	Parish Council	64	64	64	64	0
10010-0011	Legislative Delegation	1	1	1	1	0
10010-0018	Government and Ethics Compliance	1	1	1	1	0
10010-0020	District Attorney	203	203	205	205	0
10010-0021	Law Department	51	51	51	51	0
10010-0022	District Courts	60	60	61	61	0
10010-0023	First Parish Court	38	38	39	39	0
10010-0024	Second Parish Court	33	33	33	33	0
10010-0025	Juvenile Court	45	45	45	45	0
10010-0027	Justice of the Peace	8	8	8	8	0
10010-0028	Constables	8	8	8	8	0
10010-0030	Pre-Trial Release	3	3	3	3	0
10010-0040	Parish President	23	23	23	23	0
10010-0051	Registrar of Voters	17	17	17	17	0
10010-0060	Finance Director	6	6	6	6	0
10010-0061	Accounting/Payroll	20	20	20	20	0
10010-0062	Budget Director	4	4	4	4	0
10010-0063	Internal Auditor	2	2	2	2	0
10010-0064	Purchasing	13	13	14	14	0
10010-0065	Property Management	58	58	57	57	0
10010-0066	Personnel	21	21	21	21	0
10010-0067	Human Resource Management	19	19	19	19	0
10010-0068	Planning	22	22	22	22	0
10010-0069	Planning Advisory Board	2	2	2	2	0
10010-0070	Risk Management	6	6	6	6	0
10010-0079	Central Printing	3	3	3	3	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	88	89	89	0
10010-0110-024	Administrative Adjudication	1	1	1	1	0
10010-0111	Bureau of Administrative Adjudication	1	1	1	0	-1
10010-0112	Dept of Property Maint Zoning/Quality of Life	41	41	41	41	0
10010-0119	Community Justice Agency	5	5	5	5	0
10010-0120-026	Correctional Center Operations	6	6	6	6	0
10010-0130	Fire Services	3	3	3	3	0
10010-0140	Emergency Management	9	9	9	7	-2
10010-0150	Public Safety Grants & Administration	0	0	0	2	2
10010-0300	Health & Welfare	1	1	1	1	0

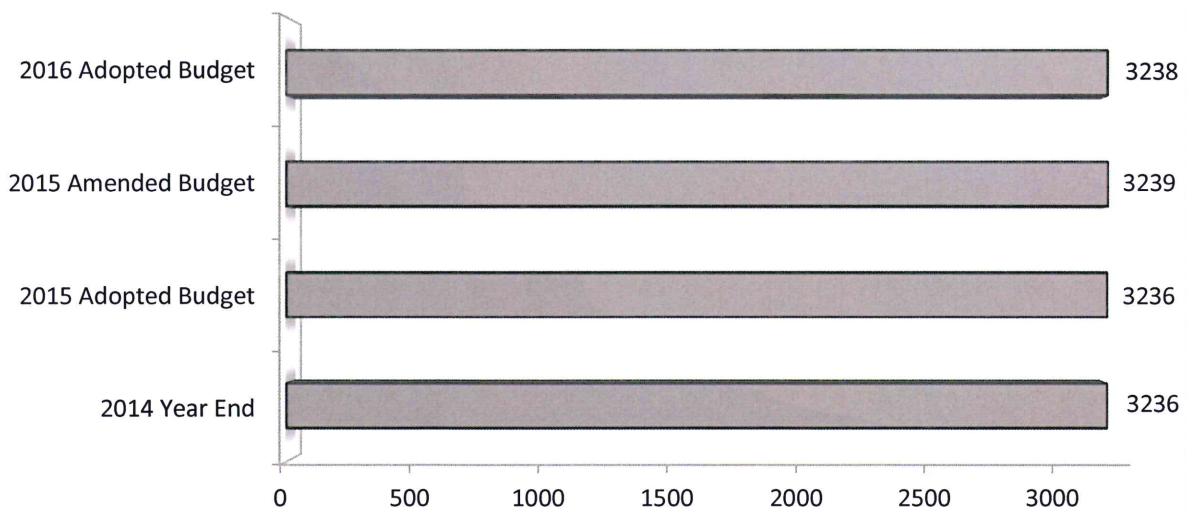
TOTAL POSITION CONTROL SUMMARY  
COMPARISON OF FISCAL YEARS  
2014, 2015 AND 2016 ADOPTED

Department Number		2014 Year End	2015 Adopted Budget	2015 Amended Budget	2016 Adopted Budget	Change 15/16
10010-0330	Jeff CAP	22	22	24	24	0
10010-0340	Office of Citizen's With Disabilities	1	1	1	1	0
10010-0410	Citizen's Affairs	6	6	6	6	0
21670	Transit	4	4	4	4	0
21700	Juvenile Services	124	124	124	124	0
21710	Animal Shelter	45	45	45	45	0
21730	Health Unit	1	1	1	1	0
21790	Library	232	232	232	232	0
21830	Consolidated Jefferson Recreation	295	295	295	295	0
21850	Alario Center	12	12	11	11	0
21950	Lafreniere Park	30	30	30	30	0
21970	Lasalle Park	9	9	9	9	0
22100	EB Consolidated Fire	281	281	281	281	0
22160	Emergency Communications	1	1	1	1	0
22190	24th Court Commissioners	14	14	14	14	0
22200/3000-3003	Streets	170	170	170	170	0
22200/3050-3053	Streets - Parkways	40	40	40	40	0
22200-3005	Streets - Traffic Engineering	40	40	41	41	0
22240	Consolidated Road Lighting	4	4	4	4	0
22320	Consolidated Drainage No. 2	283	283	282	282	0
22390	Consolidated Garbage	3	3	3	3	0
22520	Economic Development/Office of Film	0	0	1	1	0
22530	Criminal Justice	1	1	1	1	0
22540	Perfroming Arts Center	5	5	0	0	0
22560	Senior Services	8	8	8	8	0
22600	Inspector General	9	9	9	9	0
53000	Consolidated Sewerage	199	199	200	200	0
53010	Consolidated Waterworks District No. 1	264	264	269	269	0
63500	Central Garage	59	59	59	59	0
63510	Central Telephone	6	6	6	6	0
63520	Electronic Information Systems	21	21	21	21	0
63560	Security Management	3	3	3	3	0
63810	Engineering	92	92	92	92	0
63830	Public Works Administration	33	33	34	34	0
63860	Environmental Affairs	23	23	23	23	0
	TOTAL	3,236	3,236	3,239	3,238	(1)

## PERSONNEL COUNT (TEN YEAR ADOPTED HISTORY)



## PERSONNEL LEVELS



# Jefferson Parish Budget Summaries



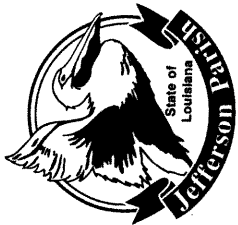
**JEFFERSON PARISH, LOUISIANA  
2016 ADOPTED ANNUAL BUDGET  
ALL FUNDS**

	<b>Budget</b>				
	Operating	Capital	Debt	Grants	Total
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ 189,329,600	\$ 26,479,000	\$ 1,195,000	\$ -	\$ 217,003,600
Sales	81,653,095	22,625,534	43,194,057	-	147,472,686
Hotel Occupancy Tax	2,694,000	-	594,000	-	3,288,000
Franchise Fee Tax	5,100,000	-	-	-	5,100,000
Other	2,543,600	-	-	-	2,543,600
Sub-Total Taxes	<u>281,320,295</u>	<u>49,104,534</u>	<u>44,983,057</u>	<u>-</u>	<u>375,407,886</u>
Licenses & Permits	14,055,750	-	-	-	14,055,750
Intergovernmental					
Local	8,618,427	415,000	199,775	-	9,233,202
State	6,153,567	-	-	-	6,153,567
Federal	511,000	-	-	21,454,323	21,965,323
Charges for Services	116,797,302	339,115	-	-	117,136,417
Fines & Forfeitures	8,141,900	123,954	630,000	-	8,895,854
Assessment	-	-	82,466	-	82,466
Interest Income	2,631,100	951,866	74,500	-	3,657,466
Miscellaneous	3,564,430	108,488	605,998	269,487	4,548,403
Other Financing Sources	5,170,768	15,060,886	4,200,552	2,916,741	27,348,947
<b>TOTAL REVENUES</b>	<u>\$ 446,964,539</u>	<u>\$ 66,103,843</u>	<u>\$ 50,776,348</u>	<u>\$ 24,640,551</u>	<u>\$ 588,485,281</u>
<b>EXPENDITURES</b>					
Personnel Services	\$ 219,329,376	\$ -	\$ -	\$ -	\$ 219,329,376
Operating Expenses	205,576,612	54,319,011	21,153	-	259,916,776
Capital Outlay	9,419,056	13,842,697	-	-	23,261,753
Debt Service	2,546,309	-	50,422,012	-	52,968,321
Grants	-	-	-	24,555,551	24,555,551
Other Financing Uses	27,262,447	-	1,500	85,000	27,348,947
<b>TOTAL EXPENDITURES</b>	<u>\$ 464,133,800</u>	<u>\$ 68,161,708</u>	<u>\$ 50,444,665</u>	<u>\$ 24,640,551</u>	<u>\$ 607,380,724</u>

**JEFFERSON PARISH, LOUISIANA  
CONSOLIDATED ANNUAL BUDGET SUMMARY  
2014 - 2016**

	<u>2014 ACTUAL AUDITED</u>	<u>2015 ADOPTED BUDGET</u>	<u>2015 YTD ACTUAL</u>	<u>2015 AMENDED BUDGET</u>	<u>2016 ADOPTED BUDGET</u>
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ 210,920,278	\$ 211,379,700	\$ 212,678,527	\$ 214,240,786	\$ 217,003,600
Sales	147,472,686	145,552,067	84,516,965	145,240,970	147,472,686
Hotel Occupancy Tax	3,650,766	3,294,000	2,387,435	3,294,000	3,288,000
Franchise Fee Tax	5,418,736	4,900,000	3,306,169	4,900,000	5,100,000
Other	2,745,005	2,621,000	1,997,279	2,621,600	2,543,600
Sub-Total Taxes	<u>370,207,470</u>	<u>367,746,767</u>	<u>304,886,376</u>	<u>370,297,356</u>	<u>375,407,886</u>
Licenses & Permits	15,428,942	13,920,000	11,549,146	14,045,795	14,055,750
Intergovernmental					
Local	11,568,304	8,368,987	4,950,856	21,436,099	9,233,202
State	18,200,350	5,977,699	20,439,615	96,252,486	6,153,567
Federal	86,901,408	19,021,265	59,535,474	306,849,373	21,965,323
Charges for Services	115,623,461	115,283,291	86,584,703	115,418,232	117,136,417
Fines & Forfeitures	8,935,540	8,972,326	6,373,128	9,525,428	8,895,854
Assessment	313,606	82,466	27,536	82,466	82,466
Interest Income	3,713,822	2,315,717	3,411,766	3,656,266	3,657,466
Miscellaneous	12,411,767	5,242,354	3,598,035	22,099,949	4,548,403
Other Financing Sources	171,788,547	26,628,253	149,547,665	186,024,393	27,348,947
<b>TOTAL REVENUES</b>	<u>\$ 815,093,217</u>	<u>\$ 573,559,125</u>	<u>\$ 650,904,298</u>	<u>\$ 1,145,687,842</u>	<u>\$ 588,485,281</u>
<b>EXPENDITURES</b>					
Personnel Services	\$ 200,497,750	\$ 208,716,278	\$ 145,336,962	\$ 209,442,178	\$ 219,329,376
Operating Expenses	303,909,587	257,118,799	247,845,507	619,903,166	259,916,776
Capital Outlay	13,135,154	13,350,806	7,872,613	35,836,670	23,261,753
Debt Service	49,004,364	51,745,525	15,195,249	52,057,166	52,968,321
Grants	58,309,989	22,394,940	38,384,604	215,375,860	24,555,551
Other Financing Uses	169,822,811	26,628,253	147,028,101	185,278,031	27,348,947
<b>TOTAL EXPENDITURES</b>	<u>\$ 794,679,655</u>	<u>\$ 579,954,601</u>	<u>\$ 601,663,036</u>	<u>\$ 1,317,893,071</u>	<u>\$ 607,380,724</u>





# CONSOLIDATED FUND BALANCE SUMMARY BY FUNCTION

	PROJECTED FUND BALANCE 1/1/2015	AMENDED REVENUES 2015	2015 OTHER FINANCING SOURCES	AMENDED EXPENDITURES 2015	2015 OTHER FINANCING USES	PROJECTED FUND BALANCE 12/31/2015	ADOPTED REVENUES 2016	2016 OTHER FINANCING SOURCES	ADOPTED EXPENDITURES 2016	2016 OTHER FINANCING USES	PROJECTED FUND BALANCE 12/31/2016
<b>GENERAL FUND</b>											
GENERAL GOVERNMENT											
Legislative Function	\$ -	\$ -	\$ -	\$ 6,061,939	\$ -	\$ -	\$ -	\$ -	\$ 6,598,620	\$ -	\$ -
Judicial Functions				34,113,604	-	-			36,876,200	-	-
Executive Function				2,503,023	-	-			2,679,691	-	-
Elections				757,411	-	-			676,131	-	-
Financial Administration				16,669,067	203,197	-			17,144,619	-	-
General Services				1,969,454	-	-			1,838,837	-	-
<b>TOTAL GENERAL GOVERNMENT</b>				<b>62,074,498</b>	<b>203,197</b>				<b>65,814,098</b>		
PUBLIC SAFETY				21,680,358	40,000	-			22,337,812	45,000	-
HEALTH & WELFARE				3,718,399	-	-			3,226,220	-	-
CULTURE & RECREATION				750,449	-	-			823,314	-	-
OTHER FINANCING USES				3,841,221	1,489,756	-			4,231,600	1,589,593	-
<b>TOTAL GENERAL FUND</b>	<b>\$ 23,620,205</b>	<b>\$ 85,234,481</b>	<b>\$ 3,737,666</b>	<b>\$ 92,064,925</b>	<b>\$ 1,742,953</b>	<b>\$ 18,784,474</b>	<b>\$ 86,127,482</b>	<b>\$ 4,459,638</b>	<b>\$ 96,433,044</b>	<b>\$ 1,634,593</b>	<b>\$ 11,303,957</b>
<b>PUBLIC SAFETY FUNCTIONS</b>	<b>\$ 41,128,489</b>	<b>\$ 93,473,647</b>	<b>\$ 52,945</b>	<b>\$ 84,290,677</b>	<b>\$ 4,117,968</b>	<b>\$ 46,246,436</b>	<b>\$ 94,436,486</b>	<b>\$ 38,568</b>	<b>\$ 85,894,250</b>	<b>\$ 4,813,206</b>	<b>\$ 50,014,034</b>
<b>HEALTH &amp; WELFARE FUNCTIONS</b>	<b>6,176,430</b>	<b>13,640,998</b>	<b>28,800</b>	<b>12,781,271</b>	<b>961,515</b>	<b>6,103,442</b>	<b>13,891,996</b>	<b>-</b>	<b>12,413,273</b>	<b>1,137,502</b>	<b>6,444,663</b>
<b>PUBLIC WORKS FUNCTIONS</b>	<b>42,467,817</b>	<b>104,342,618</b>	<b>792,570</b>	<b>101,531,737</b>	<b>18,357,830</b>	<b>27,713,438</b>	<b>106,445,833</b>	<b>400,000</b>	<b>102,156,557</b>	<b>9,154,075</b>	<b>23,248,639</b>
<b>ENTERPRISE FUNDS</b>	<b>29,418,868</b>	<b>100,414,501</b>	<b>286,115</b>	<b>72,309,797</b>	<b>38,643,519</b>	<b>19,166,168</b>	<b>67,856,972</b>	<b>-</b>	<b>72,745,319</b>	<b>-</b>	<b>14,277,821</b>
<b>TRANSIT FUNCTIONS</b>	<b>19,291,305</b>	<b>13,539,000</b>	<b>4,718,364</b>	<b>16,019,892</b>	<b>4,931,329</b>	<b>16,597,448</b>	<b>13,687,000</b>	<b>-</b>	<b>15,714,350</b>	<b>2,416,959</b>	<b>12,153,139</b>
<b>CULTURE &amp; RECREATION FUNCTIONS</b>	<b>53,629,595</b>	<b>57,251,041</b>	<b>1,260,356</b>	<b>54,872,626</b>	<b>11,494,319</b>	<b>45,774,047</b>	<b>57,527,073</b>	<b>272,562</b>	<b>50,777,213</b>	<b>8,106,112</b>	<b>44,690,357</b>
<b>URBAN REDEVELOPMENT</b>	<b>4,021,668</b>	<b>1,698,485</b>	<b>-</b>	<b>965,089</b>	<b>293,866</b>	<b>4,461,198</b>	<b>1,820,929</b>	<b>-</b>	<b>737,347</b>	<b>-</b>	<b>5,544,780</b>
<b>GRAND TOTAL</b>	<b>\$ 219,754,377</b>	<b>\$ 469,594,771</b>	<b>\$ 10,876,816</b>	<b>\$ 434,836,014</b>	<b>\$ 80,543,299</b>	<b>\$ 184,846,651</b>	<b>\$ 441,793,771</b>	<b>\$ 5,170,768</b>	<b>\$ 436,871,353</b>	<b>\$ 27,262,447</b>	<b>\$ 167,677,390</b>

\*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**

	<u>2014 ACTUAL AUDITED</u>	<u>2015 AMENDED BUDGET</u>	<u>2016 ADOPTED BUDGET</u>	<u>% CHANGE ADOPTED TO AMENDED</u>
OPERATING REVENUES	477,760,786	500,733,740	474,216,552	-5.30%
LESS:				
INTERNAL SERVICE FUNDS	28,653,842	31,138,969	32,422,781	
NET OPERATING REVENUES	449,106,944	469,594,771	441,793,771	-5.92%
OTHER FINANCING SOURCES	<u>22,778,896</u>	<u>10,876,816</u>	<u>5,170,768</u>	
TOTAL REVENUES	<u><u>471,885,840</u></u>	<u><u>480,471,587</u></u>	<u><u>446,964,539</u></u>	-6.97%
OPERATING EXPENDITURES	421,560,374	467,024,911	469,294,134	0.49%
LESS:				
INTERNAL SERVICE FUNDS	29,320,119	32,103,897	32,422,781	
NET OPERATING EXPENDITURES	392,240,255	434,921,014	436,871,353	0.45%
OTHER FINANCING USES	<u>53,436,247</u>	<u>80,458,299</u>	<u>27,262,447</u>	
TOTAL EXPENDITURES	<u><u>445,676,502</u></u>	<u><u>515,379,313</u></u>	<u><u>464,133,800</u></u>	-9.94%

**THE PARISH OF JEFFERSON  
OPERATING BUDGETS**

	<u>2014 ACTUAL AUDITED</u>	<u>2015 AMENDED BUDGET</u>	<u>2016 ADOPTED BUDGET</u>	<u>% CHANGE ADOPTED TO AMENDED</u>
		<b><u>REVENUES</u></b>		
ALL FUNDS				
TAXES	276,342,224	276,787,688	281,320,295	
LICENSES & PERMITS	15,428,645	14,055,750	14,055,750	
INTERGOVERNMENTAL	24,658,557	48,422,896	15,282,994	
CHARGES FOR SERVICES	114,662,438	115,056,547	116,797,302	
FINES & FORFEITURES	8,046,163	8,626,805	8,141,900	
INTEREST INCOME	2,084,408	2,828,643	2,631,100	
MISCELLANEOUS	7,884,509	3,816,442	3,564,430	
OPERATING REVENUES	<u>449,106,944</u>	<u>469,594,771</u>	<u>441,793,771</u>	-5.92%
OTHER FINANCING SOURCES	<u>22,778,896</u>	<u>10,876,816</u>	<u>5,170,768</u>	
TOTAL REVENUES	<u><u>471,885,840</u></u>	<u><u>480,471,587</u></u>	<u><u>446,964,539</u></u>	-6.97%
		<b><u>EXPENDITURES</u></b>		
PERSONAL SERVICES	200,447,518	209,867,039	219,329,376	
SUPPLIES	20,537,975	27,223,924	24,386,217	
PURCHASED SERVICES:				
PROFESSIONAL & TECHNICAL	113,836,398	120,442,162	119,791,844	
PROPERTY	29,108,918	37,921,510	37,769,326	
OTHER	9,565,878	12,049,728	12,463,796	
GENERAL EXPENSES	12,066,333	15,191,562	11,165,429	
CAPITAL OUTLAY	6,649,309	10,600,081	9,419,056	
OPERATING EXPENDITURES	<u>392,240,255</u>	<u>434,921,014</u>	<u>436,871,353</u>	0.45%
OTHER FINANCING USES	<u>53,436,247</u>	<u>80,458,299</u>	<u>27,262,447</u>	
TOTAL EXPENDITURES	<u><u>445,676,502</u></u>	<u><u>515,379,313</u></u>	<u><u>464,133,800</u></u>	-9.94%

**Jefferson Parish, Louisiana  
2016 Operating Budget - Department Funding Sources**

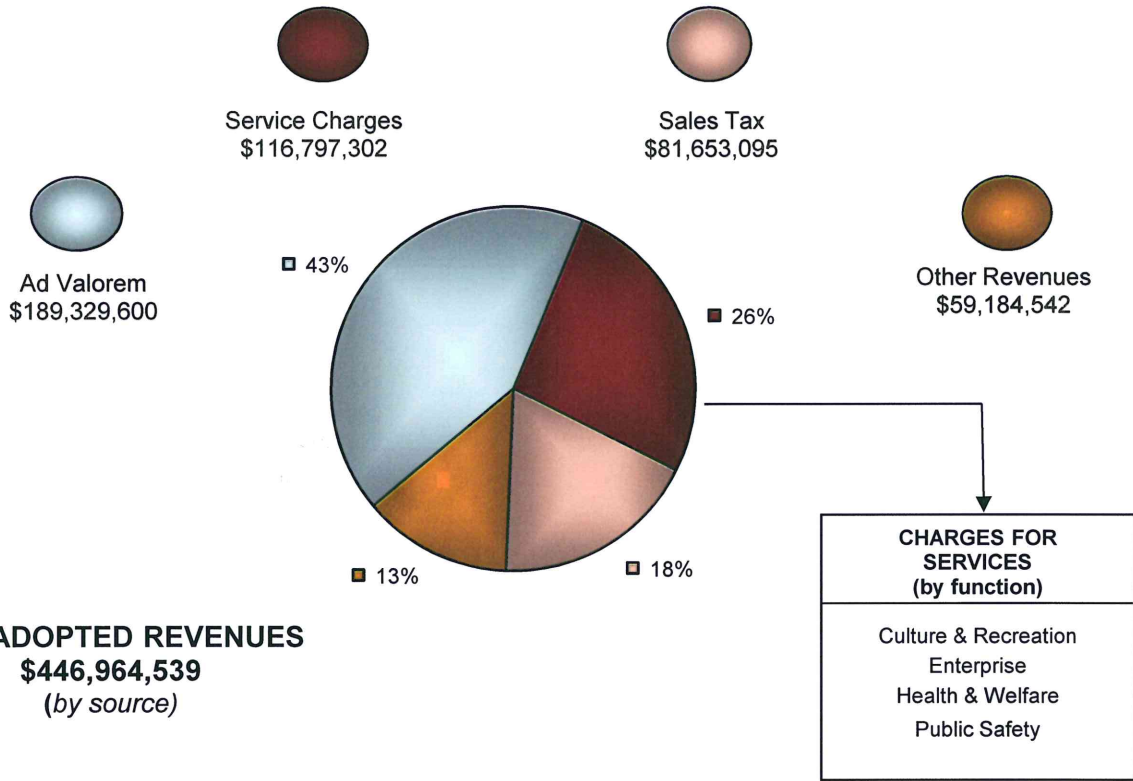
	Property Tax	Sales Tax	Other Tax	Licenses & Permits	Intergovernmental	Charges for Services	Other Revenues	Other Financing Sources	Total
General Fund *	\$ 4,153,000	\$ 31,588,949	\$ 7,637,600	\$ 13,888,000	\$ 5,461,016	\$ 13,911,766	\$ 9,487,151	\$ 4,459,638	\$ 90,587,120
<b>Special Revenue Funds</b>									
Transit	6,415,000	-	-	-	360,000	3,360,000	100,000	-	10,235,000
MTS	3,207,000	-	-	-	-	200,000	45,000	-	3,452,000
Juvenile Services	11,188,000	-	-	-	453,000	51,000	116,000	-	11,808,000
Animal Shelter	4,629,600	-	-	-	198,135	135,000	68,000	-	5,030,735
Mosquito Control	-	-	-	-	232,000	4,100,000	4,300	-	4,336,300
Health Unit	724,300	-	-	-	30,958	-	50,810	-	806,068
Human Services Authority	1,877,400	-	-	-	80,493	-	11,000	-	1,968,893
Ambulance Dist. No. 2	400,100	-	-	-	-	-	2,100	-	402,200
Library	20,805,000	-	-	-	566,000	141,000	456,400	-	21,968,400
Consolidated Jefferson									
Recreation and Community Center and Playground District	20,392,000	-	-	-	416,373	674,000	181,500	227,562	21,891,435
Alato Center	-	-	-	-	415,000	606,000	34,000	45,000	1,100,000
West Jeff Park & Recreation	-	-	-	-	-	944,000	1,000	-	945,000
Playground District #16	402,300	-	-	-	-	-	2,700	-	405,000
Laferriere Park	-	-	-	-	-	1,975,500	3,500	-	1,979,000
LaSalle Park	-	-	400,000	-	440,000	89,000	8,000	-	937,000
C D Off Track Betting	-	-	-	-	-	590,000	5,000	-	595,000
C D Video Poker Fund	-	-	-	-	-	1,630,000	5,800	-	1,635,800
C D Tourism Fund	-	-	1,294,000	-	-	-	24,000	-	1,318,000
C D Riverboat Gaming	-	-	-	-	-	2,100,000	20,000	-	2,120,000
Fire District #9	768,800	-	-	-	10,765	-	3,100	-	782,665
Fire District #4	672,600	-	-	-	16,673	-	3,000	-	692,273
E.B. Consolidated Fire District	38,202,000	-	-	-	2,548,925	423,000	215,000	38,568	41,427,493
Fire District #3	3,048,000	-	-	-	228,241	373,000	22,000	-	3,671,241
Fire District #5	3,453,000	-	-	-	161,455	-	23,000	-	3,637,455
Fire District #6	4,322,000	-	-	-	140,323	-	50,000	-	4,512,323
Fire District #7	3,877,000	-	-	-	121,620	309,000	15,000	-	4,322,620
Fire District #8	7,547,000	-	-	-	277,845	-	34,000	-	7,858,845
Emergency Communications	-	-	-	-	170,339	7,333,000	3,400	-	7,506,739
Security Enhancement Dist	-	-	538,000	-	-	-	1,000	-	539,000
24th Court Commissioners	-	-	-	-	120,000	-	1,236,100	-	1,356,100
Streets Department	500	32,118,177	-	167,750	1,336,000	20,000	27,000	400,000	34,069,427
Commercial Zoning Parkway	-	-	-	-	-	-	607,333	-	607,333
Road Lighting Dist. #7	201,000	-	-	-	1,394	-	6,000	-	208,394
Consolidated Road Lighting	7,565,000	-	-	-	194,562	-	25,000	-	7,784,562
Consolidated Drainage No 2	15,426,000	17,416,740	-	-	779,144	-	247,500	-	33,869,384
Consolidated Garbage No 1	10,086,000	-	-	-	272,733	19,800,000	148,000	-	30,306,733
Economic Development	1,266,000	-	-	-	50,000	-	6,500	-	1,272,500
Criminal Justice	4,160,000	-	-	-	-	-	10,000	-	4,220,000
Culture & Parks	2,894,000	-	-	-	-	-	11,000	-	2,905,000
Senior Services	1,267,000	-	-	-	-	-	6,000	-	1,273,000
Terrytown Redevelopment	-	292,567	-	-	-	-	12,000	-	304,567
MetairieTIF	-	215,977	-	-	-	-	6,000	-	221,977
Churchhill	-	20,885	-	-	-	-	1,200	-	21,885
Inspector General	1,261,000	-	-	-	-	-	9,000	-	1,270,000
Off Duty Witness Fund	-	-	-	-	-	-	468,100	-	468,100
Public Ed & Gov't Programming	-	-	488,000	-	-	-	9,000	-	477,000
<b>Enterprise Funds</b>									
Consolidated Sewerage	9,114,000	-	-	-	-	23,959,000	102,000	-	33,175,000
Consolidated Water	5,000	-	-	-	200,000	34,073,036	403,936	-	34,681,972
<b>Total</b>	<b>\$189,329,600</b>	<b>\$ 81,653,095</b>	<b>\$ 10,337,600</b>	<b>\$ 14,055,750</b>	<b>\$ 15,282,994</b>	<b>\$ 116,797,302</b>	<b>\$ 14,337,430</b>	<b>\$ 5,170,768</b>	<b>\$ 446,964,539</b>

\* List of General Fund Departments and their functions can be found on page 11 (Schedule of Departments by Fund by Function)

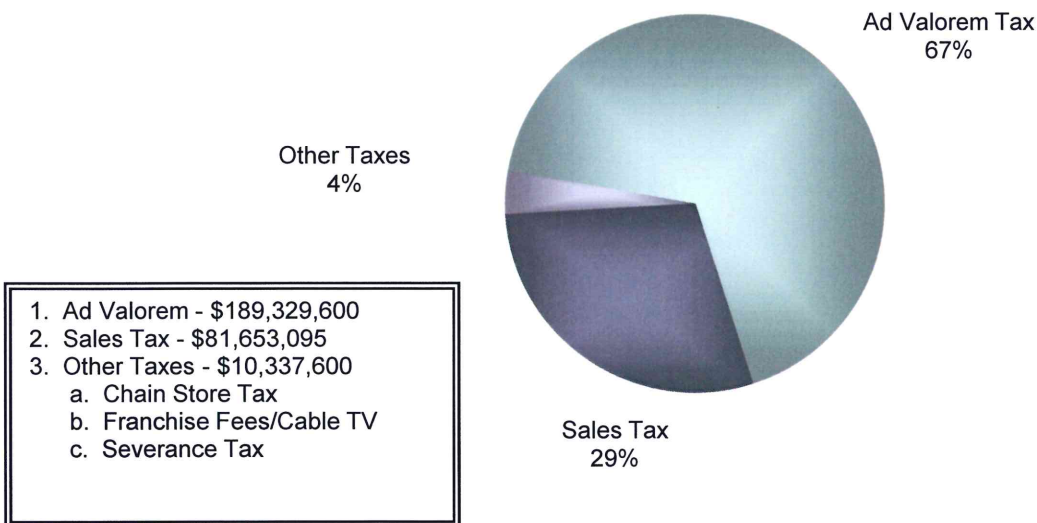
**Jefferson Parish, Louisiana  
Schedule of Budgeted Transfers**

Transfers Out:	General Fund	Consolidated Jefferson Recreation & Community Center & Playground District	Alario Center	East Bank Consolidated Fire	Streets Department	Federal and State Grants	Debt Service	Capital Projects	Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 409,282	\$ 1,225,311	\$ -	\$ 1,634,593
Transit	-	-	-	-	-	2,416,959	-	-	2,416,959
Animal Shelter	-	-	-	-	-	-	850,002	100,000	950,002
Health Unit	-	-	-	-	-	-	-	175,000	175,000
Library	-	-	-	-	-	-	-	5,939,000	5,939,000
West Jefferson Park & Community Center & Playground District	-	-	45,000	-	-	-	655,891	-	700,891
Off Track Betting	-	-	-	-	-	-	236,620	-	236,620
Video Poker Fund	-	-	-	-	-	-	474,750	-	474,750
Fire District No. 3 - River Ridge	-	-	-	38,568	-	-	-	-	38,568
Fire District No. 7 - Westwego	-	-	-	-	-	-	-	322,000	322,000
Streets Department	-	-	-	-	-	-	-	6,824,886	6,824,886
Comprehensive Zoning Overlay	-	-	-	-	-	-	229,189	-	229,189
Consolidated Garbage District No. 1	-	-	-	-	400,000	-	-	1,700,000	2,100,000
Criminal Justice	4,452,638	-	-	-	-	-	-	-	4,452,638
Culture & Parks	-	227,562	-	-	-	-	527,289	-	754,851
Senior Services	7,000	-	-	-	-	5,500	-	-	12,500
<b>Total</b>	<b>\$ 4,459,638</b>	<b>\$ 227,562</b>	<b>\$ 45,000</b>	<b>\$ 38,568</b>	<b>\$ 400,000</b>	<b>\$ 2,831,741</b>	<b>\$ 4,199,052</b>	<b>\$ 15,060,886</b>	<b>\$ 27,262,447</b>

**JEFFERSON PARISH, LOUISIANA**  
**2016 Operating Budget**



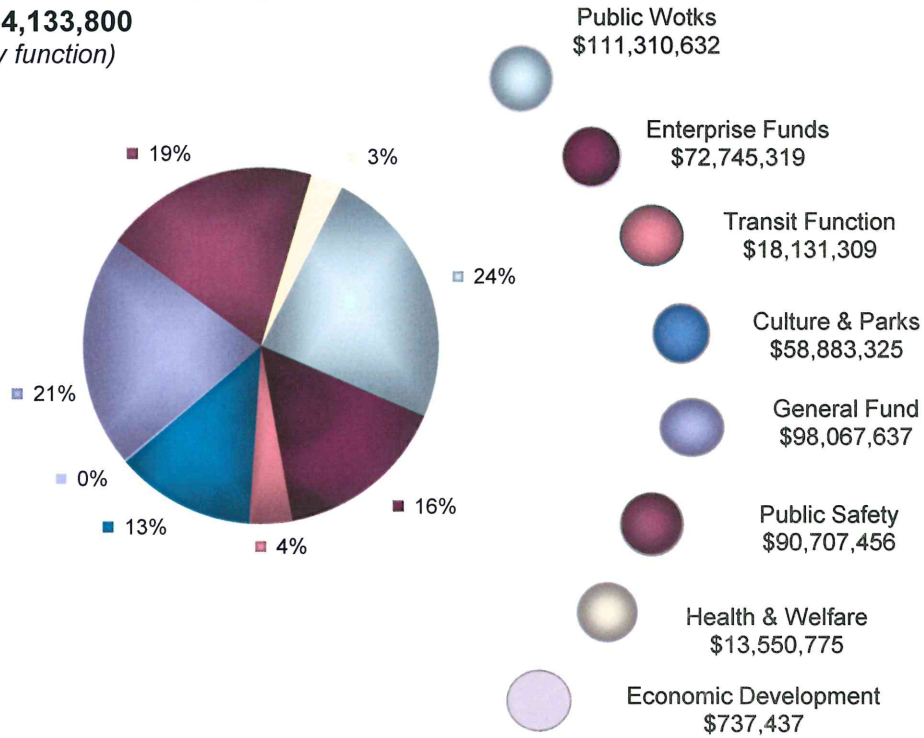
**TOTAL TAXES**  
**\$281,320,295**



**JEFFERSON PARISH, LOUISIANA**  
**2016 Operating Budget**

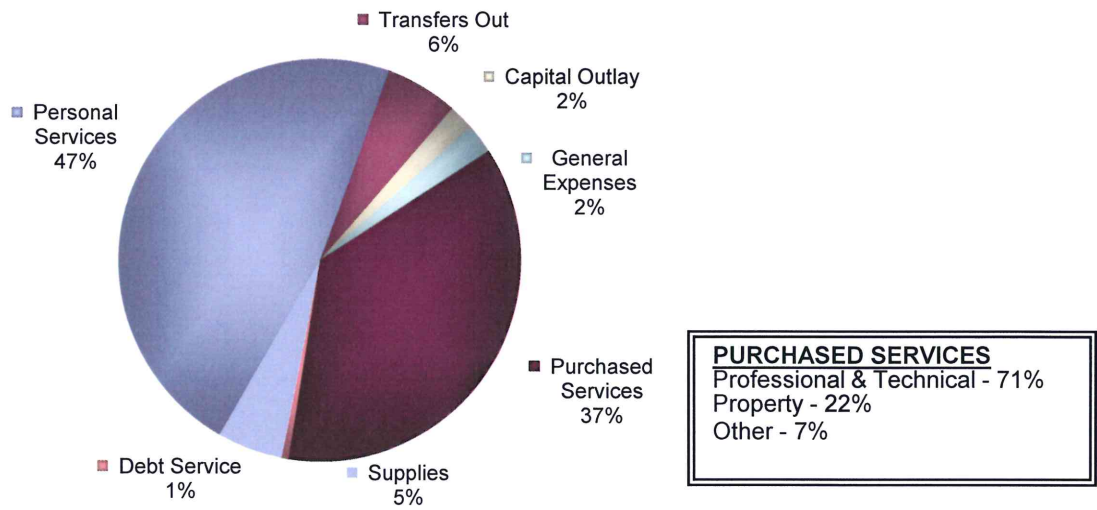
**2016 ADOPTED EXPENDITURES**

**\$464,133,800**  
*(by function)*



**2016 ADOPTED EXPENDITURES**

**\$464,133,800**  
*(by category)*





**JEFFERSON PARISH, LOUISIANA**  
**2016 Operating Budget**  
**Fund Balance Summary**

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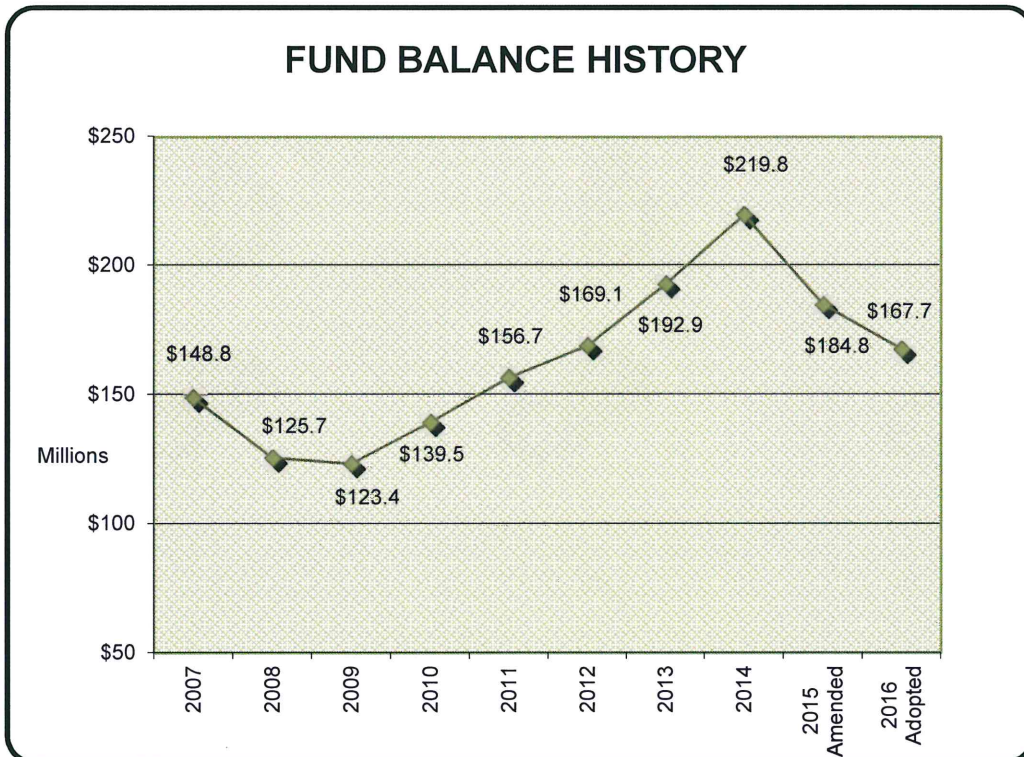
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BEGINNING FUND BALANCE	\$	184,846,651
REVENUES		446,964,539
EXPENDITURES		464,133,800
<b>ENDING FUND BALANCE</b>		<b>\$ 167,677,390</b>

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# Jefferson Parish

# General Fund



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**JEFFERSON PARISH, LOUISIANA  
GENERAL FUND SUMMARY**

BUDGET # 10010

Positions	2014	2015	2015	Estimated	2015	% Chg	2016	% Chg
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2015	Amended Budget	2015 Amended/ 2015 Adopted	Adopted Budget	2016 Adopted/ 2015 Amended
	919	919	919		926		925	
BEGINNING FUND BALANCE	\$ 25,963,107	\$ 20,260,935	\$ 23,620,205	\$ 16,746,008	\$ 23,620,205	16.6%	\$ 18,784,474	-14.2%
<b>REVENUES</b>								
Taxes	\$ 43,911,995	\$ 42,439,806	\$ 27,534,398	\$ 14,992,008	\$ 42,526,406	0.2%	\$ 43,379,549	-0.2%
Licenses & Permits	15,179,997	13,749,000	11,424,790	2,459,710	13,884,500	1.0%	13,888,000	-1.0%
Intergovernmental	5,602,276	4,961,503	2,113,114	2,927,989	5,041,103	1.6%	5,461,016	-1.6%
Charges for Services	12,581,053	13,365,746	9,187,145	4,203,141	13,390,286	0.2%	13,911,766	-0.2%
Fines & Forfeitures	6,278,825	6,342,700	4,629,321	2,224,021	6,853,342	8.1%	6,268,700	-7.5%
Interest Income	1,120,221	989,000	659,109	505,891	1,165,000	17.8%	1,121,000	-15.1%
Miscellaneous	2,018,367	2,582,984	956,630	1,417,214	2,373,844	-8.1%	2,097,451	8.8%
Other Financing Sources	3,059,939	3,439,900	3,729,165	8,501	3,737,666	8.7%	4,459,638	-8.0%
<b>TOTAL REVENUES</b>	<b>\$ 89,752,673</b>	<b>\$ 87,870,639</b>	<b>\$ 60,233,672</b>	<b>\$ 28,738,475</b>	<b>\$ 88,972,147</b>	1.3%	<b>\$ 90,587,120</b>	1.8%
<b>EXPENDITURES</b>								
Personnel Services	\$ 60,248,592	\$ 62,010,353	\$ 43,307,903	\$ 17,003,478	\$ 60,311,381	-2.7%	\$ 64,786,928	7.4%
Operating Expenses	28,028,943	30,081,468	22,077,783	9,372,636	31,450,419	4.6%	30,695,839	-2.4%
Capital Outlay	553,970	154,053	213,866	89,259	303,125	96.8%	950,277	213.5%
Other Financing Uses	3,264,070	1,298,735	1,508,317	234,636	1,742,953	34.2%	1,634,593	-6.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 92,095,575</b>	<b>\$ 93,544,609</b>	<b>\$ 67,107,869</b>	<b>\$ 26,700,009</b>	<b>\$ 93,807,878</b>	0.3%	<b>\$ 98,067,637</b>	4.5%
ENDING FUND BALANCE	\$ 23,620,205	\$ 14,586,965	\$ 16,746,008	\$ 18,784,474	\$ 18,784,474	28.8%	\$ 11,303,957	-39.8%
Required Reserve							(11,051,469)	
BALANCE AFTER RESERVE							<u>252,488</u>	

**BUDGET HIGHLIGHTS:**

Overall Revenues increased by 1.8% and Expenditures increased by 4.5%. Noted below are the significant changes.

**Revenues**

- a.) Sales Tax is based on 2014 Actual collections.
- b.) Property Taxes are based on the 2015 Amended Budget and will be adjusted as needed when the new tax rolls are available in 2016.

**Expenditures**

- a.) Personnel Services increased in part due to the inclusion of a 5% COLA in the budget.
- b.) Capital Outlay includes funds to replace telephone equipment, vehicles, elevator support beams in a correctional facility, and computers and cameras for the District Court.
- c.) Other Financing Uses decreased due to the inclusion of one-time transfers to fund projects not reoccurring in 2016.

**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	64	64	64		64		64	
Personnel Services	\$ 5,014,681	\$ 5,121,994	\$ 3,544,547	\$ 1,397,850	\$ 4,942,397	-3.5%	\$ 5,283,485	6.9%
Operating Expenses	542,930	601,041	416,040	228,912	644,952	7.3%	643,050	-0.3%
Capital Outlay	21,834	-	7,108	1,314	8,422	100.0%	181,700	2057.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,579,445</b>	<b>\$ 5,723,035</b>	<b>\$ 3,967,695</b>	<b>\$ 1,628,076</b>	<b>\$ 5,595,771</b>	<b>-2.2%</b>	<b>\$ 6,108,235</b>	<b>9.2%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 6.7% above the 2015 Adopted and 9.2% above the 2015 Amended.

This budget includes funding for the purchase of 4 vehicles in 2016.



**JEFFERSON PARISH, LOUISIANA**  
PARISH COUNCIL

BUDGET #: 10010-0010

**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
<b>ELECTED:</b>			
Council Members	7	7	7
<b>APPOINTED:</b>			
Research Director	1	1	1
Director of Legal Analysis	1	1	1
Parish Clerk	1	1	1
Chief of Staff to Council	1	1	1
Adm. Aide to Council	9	9	9
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Administrative Assistant	2	2	2
Assistant Parish Clerk	2	1	1
Clerk Council	22	22	22
Deputy Parish Clerk	0	1	1
Research & Budget Analyst	2	2	2
Secretary	16	16	16
<b>TOTAL FULL TIME</b>	<b>64</b>	<b>64</b>	<b>64</b>
<b>TOTAL POSITIONS</b>	<b><u>64</u></b>	<b><u>64</u></b>	<b><u>64</u></b>

**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.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 180,966	\$ 180,624	\$ 127,457	\$ 52,737	\$ 180,194	-0.2%	\$ 187,720	4.2%
Operating Expenses	108,991	111,747	81,742	37,505	119,247	6.7%	111,363	-6.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 289,957</b>	<b>\$ 292,371</b>	<b>\$ 209,199</b>	<b>\$ 90,242</b>	<b>\$ 299,441</b>	2.4%	<b>\$ 299,083</b>	-0.1%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 2.3% above the 2015 Adopted and decreased .1% below the 2015 Amended.

There are no significant changes to this budget.

**JEFFERSON PARISH, LOUISIANA**

LEGISLATIVE DELEGATION

BUDGET #: 10010-0011

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**POSITIONS:**

	<u>2014 Amended Budget *</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Senior Parish Attorney	1	1	1
TOTAL FULL TIME	1	1	1
TOTAL POSITIONS	<u>1</u>	<u>1</u>	<u>1</u>

\* Previously accounted for in Parish Attorney Office

**JEFFERSON PARISH, LOUISIANA**  
GOVERNMENT AND ETHICS COMPLIANCE

BUDGET # 10010-0018  
(LEGISLATIVE FUNCTION)

**MISSION/FUNCTION(S):**

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

Functions include:

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 138,794	\$ 152,091	\$ 113,035	\$ 43,402	\$ 156,437	2.9%	\$ 175,897	12.4%
Operating Expenses	9,415	10,290	6,120	4,170	10,290	0.0%	14,805	43.9%
Capital Outlay	223	-	-	-	-	0.0%	600	
<b>TOTAL EXPENDITURES</b>	<b>\$ 148,433</b>	<b>\$ 162,381</b>	<b>\$ 119,155</b>	<b>\$ 47,572</b>	<b>\$ 166,727</b>	<b>2.7%</b>	<b>\$ 191,302</b>	<b>14.7%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 17.8% above the 2015 Adopted and increased 14.7% above the 2015 Amended.

This budget's increase is due to an increase in Personnel cost, expenditures, and the new VoIP telephones.

**POSITIONS:**

	2014 Amended Budget	2015 Amended Budget	2016 Adopted Budget
APPOINTED:			
Compliance and Ethics Officer	1	1	1
TOTAL FULL TIME	1	1	1
TOTAL POSITIONS	<b>1</b>	<b>1</b>	<b>1</b>

**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.

**DEPARTMENTAL SUMMARY:**

Positions	2014	2015	2015	Estimated	2015	% Chg	2016	% Chg
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2015	Amended Budget	2015 Amended/ 2015 Adopted	Adopted Budget	2016 Adopted/ 2015 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 12,470	\$ 150,000	\$ 201,500	\$ -	\$ 201,500	34.3%	\$ 150,000	-25.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,470</b>	<b>\$ 150,000</b>	<b>\$ 201,500</b>	<b>\$ -</b>	<b>\$ 201,500</b>	<b>34.3%</b>	<b>\$ 150,000</b>	<b>-25.6%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget remained consistent with the 2015 Adopted and decreased 25.6% below the 2015 Amended.

The 2016 Budget includes:

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

**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:**

	2014	2015	2015	Estimated	2015	% Chg	2016	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2015 Amended/	Adopted	2016 Adopted/
	Audited	Budget	Actual	for 2015	Budget	2015 Adopted	Budget	2015 Amended
Positions	203	203	203		205		205	
Personnel Services	\$ 10,779,308	\$ 11,164,297	\$ 7,826,488	\$ 2,984,368	\$ 10,810,856	-3.2%	\$ 12,222,994	13.1%
Operating Expenses	891,784	948,866	607,806	374,566	982,372	3.5%	985,804	0.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,671,092</b>	<b>\$ 12,113,163</b>	<b>\$ 8,434,294</b>	<b>\$ 3,358,934</b>	<b>\$ 11,793,228</b>	<b>-2.6%</b>	<b>\$ 13,208,798</b>	<b>12.0%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 9% above the 2015 Adopted and increased 12% above the 2015 Amended.

The District Attorney has agreed to fund 100% of the salary and benefits for any positions created after October 1, 2008, the cost of upgrading any positions in addition to newly granted expense allowances. \$2,789,666 is budgeted as revenue to fund these positions.



# JEFFERSON PARISH, LOUISIANA

## DISTRICT ATTORNEY

BUDGET #: 10010-0020

### POSITIONS:

	2014 Amended Budget	2015 Amended Budget	2016 Adopted Budget
<b>ELECTED:</b>			
District Attorney	1	1	1
<b>APPOINTED:</b>			
Assistant District Attorney	71	71	71
<b>UNCLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Account Officer	1	1	1
Administrative Aide	7	7	7
Administrative Assistant	16	16	16
Chief Investigator	1	1	1
Child Advocacy Coordinator	1	1	1
Clerk Typist	17	15	15
Executive Assistant to Dist. Attorney	1	1	1
Facilities Manager	1	1	1
Investigator	36	36	36
Juvenile Diversion Counselor	5	7	7
Maintenance Repairman	1	1	1
Pre Trial Division - Counselor	3	3	3
Program Supervisor	4	4	4
Purchasing Technician	1	1	1
Operating Manager	1	1	1
Receptionist/File Clerk	1	1	1
Secretary	23	24	24
Substance Abuse Caseworker/Counselor	1	1	1
Substance Abuse Counselor	4	4	4
Technology & Asset Admin	1	1	1
Victim Assistant Coordinator	<u>3</u>	<u>4</u>	<u>4</u>
<b>TOTAL FULL TIME</b>	<b>201</b>	<b>203</b>	<b>203</b>
<b>PART TIME:</b>			
Legal Aide	1	1	1
Assistant District Attorney	1	1	1
<b>TOTAL PART TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL POSITIONS</b>	<b><u>203</u></b>	<b><u>205</u></b>	<b><u>205</u></b>

**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	51	51	51		51		51	
Personnel Services	\$ 3,887,351	\$ 3,913,265	\$ 2,765,076	\$ 1,084,629	\$ 3,849,705	-1.6%	\$ 4,200,632	9.1%
Operating Expenses	286,473	288,837	194,503	98,820	293,323	1.6%	280,781	-4.3%
Capital Outlay	16,373	17,000	4,222	8,686	12,908	-24.1%	23,800	84.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,190,197</b>	<b>\$ 4,219,102</b>	<b>\$ 2,963,801</b>	<b>\$ 1,192,135</b>	<b>\$ 4,155,936</b>	<b>-1.5%</b>	<b>\$ 4,505,213</b>	<b>8.4%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 6.8% above the 2015 Adopted and 8.4% above the 2015 Amended.

This budget includes funding for the new VoIP telephones.

# JEFFERSON PARISH, LOUISIANA

## LAW DEPARTMENT

BUDGET #: 10010-0021

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
FULL TIME:			
APPOINTED:			
Parish Attorney	1	1	1
Assistant Parish Attorneys	14	8	8
Deputy Parish Attorney	2	2	2
Senior Parish Attorney	7	15	15
Paralegal	9	5	5
Paralegal Supervisor	3	8	8
Legal Secretary	0	1	1
Law Clerk	3	4	4
CLASSIFIED SERVICE:			
Executive Assistant	1	1	1
Legal Secretary	7	3	3
Typist Clerk	<u>4</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	51	51	51
TOTAL POSITIONS	<u>51</u>	<u>51</u>	<u>51</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 matter, 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 1st Parish Court, 2nd Parish Court and all city courts in Jefferson Parish.

**DEPARTMENTAL SUMMARY:**

	2014	2015	2015	Estimated	2015	% Chg		2016	% Chg	
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2015	Amended Budget	2015 2015	Amended/ Adopted	Adopted Budget	2016 2015	Adopted/ Amended
Positions	60	60	60		61			61		
Personnel Services	\$ 4,482,388	\$ 4,413,611	\$ 3,130,417	\$ 1,182,043	\$ 4,312,460	-2.3%		\$ 4,561,901	5.8%	
Operating Expenses	791,803	918,707	601,535	332,142	933,677	1.6%		876,967	-6.1%	
Capital Outlay	93,446	126,303	97,196	29,107	126,303	0.0%		135,000	6.9%	
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,367,637</b>	<b>\$ 5,458,621</b>	<b>\$ 3,829,148</b>	<b>\$ 1,543,292</b>	<b>\$ 5,372,440</b>	-1.6%		<b>\$ 5,573,868</b>	3.7%	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 2.1% above the 2015 Adopted and increased 3.7% above the 2015 Amended.

The 2016 budget includes funding for new computers and the upgrading of security cameras in the courtrooms and hallways.

**JEFFERSON PARISH, LOUISIANA**  
DISTRICT COURTS

BUDGET #: 10010-0022

**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
FULL TIME:			
UNCLASSIFIED SERVICE:			
Administrative Assistant	0	1	1
Asst. Judicial Administrator II	1	1	1
Chief Court Reporter	1	0	0
Chief Judicial Administrator	1	1	1
Chief Judicial Clerk	1	0	0
Computer System Supervisor	1	1	1
Court Reporters	19	20	20
Court Secretary	1	0	0
Department Secretary	0	1	1
Deputy Judicial Administrator	1	1	1
Judge's Administrative Asst	16	16	16
Law Clerk	17	18	18
MIS Administrator	1	1	1
 TOTAL FULL TIME	 <u>60</u>	 <u>61</u>	 <u>61</u>
 TOTAL POSITIONS	 <u>60</u>	 <u>61</u>	 <u>61</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 to handling 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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	38	38	38		39		39	
Personnel Services	\$ 2,649,611	\$ 2,729,834	\$ 1,910,371	\$ 772,796	\$ 2,683,167	-1.7%	\$ 2,873,887	7.1%
Operating Expenses	320,175	378,391	245,543	146,537	392,080	3.6%	390,994	-0.3%
Capital Outlay	22,020	-	7,777	(7,777)	-	0.0%	22,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,991,806</b>	<b>\$ 3,108,225</b>	<b>\$ 2,163,691</b>	<b>\$ 911,556</b>	<b>\$ 3,075,247</b>	-1.1%	<b>\$ 3,286,881</b>	6.9%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 5.7% above the 2015 Adopted and 6.9% above the 2015 Amended.

This budget includes funding for the new VoIP telephones.



**JEFFERSON PARISH, LOUISIANA**  
FIRST PARISH COURT

BUDGET #: 10010-0023

**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
ELECTED:			
Judges	2	2	2
UNCLASSIFIED SERVICE:			
FULL TIME:			
Asst. Judicial Administrator	2	2	2
Bailiff	3	3	3
Bailiff Training Coordinator	0	1	1
Chief Judicial Admin-Parish Courts	1	1	1
Chief Judicial Clerk	1	1	1
Court Reporter	3	3	3
Court Secretary	1	1	1
Custodial Worker	1	1	1
Judge's Administrator Asst	4	4	4
Judicial Clerk	18	18	18
MIS Administrator	1	1	1
Traffic Hearing Officer	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	38	39	39
TOTAL POSITIONS	<u>38</u>	<u>39</u>	<u>39</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 handling 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 appellant 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:**

Positions	2014	2015	2015	Estimated	2015	% Chg		2016	% Chg
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2015	Amended Budget	2015 Amended/ 2015 Adopted	Adopted Budget	2016 Adopted/ 2015 Amended	
Positions	33	33	33		33		33		
Personnel Services	\$ 2,469,829	\$ 2,546,749	\$ 1,724,119	\$ 678,204	\$ 2,402,323	-5.7%	\$ 2,590,879	7.8%	
Operating Expenses	455,635	530,977	410,218	204,216	614,434	15.7%	541,191	-11.9%	
Capital Outlay	9,834	4,500	17,321	2,943	20,264	9834.0%	134,200	562.3%	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,935,297</b>	<b>\$ 3,082,226</b>	<b>\$ 2,151,658</b>	<b>\$ 885,363</b>	<b>\$ 3,037,021</b>	-1.5%	<b>\$ 3,266,270</b>	7.5%	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 6% above the 2015 Adopted and 7.5% above the 2015 Amended.

Personnel Services increased in part due to the inclusion of a 5% COLA in the budget.

This budget includes funding for the new VoIP telephones.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT**

BUDGET #: 10010-0024

**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
ELECTED:			
Judges	2	2	2
UNCLASSIFIED SERVICE:			
FULL TIME:			
Asst. Judicial Admin. II	1	1	1
Chief Judicial Administrator	1	1	1
Chief Judicial Clerk	3	3	3
Community Service Coordinator	1	1	1
Court Reporter	2	2	2
Custodial Worker	1	1	1
Judge's Administrative Asst	3	3	3
Judge's Secretary	1	1	1
Judicial Clerk	17	17	17
Traffic Hearing Officer	1	1	1
TOTAL FULL TIME	33	33	33
TOTAL POSITIONS	<u>33</u>	<u>33</u>	<u>33</u>

**JEFFERSON PARISH, LOUISIANA**  
**JUVENILE COURT**

BUDGET # : 10010-0025  
(JUDICIAL FUNCTION)

**MISSION/FUNCTION(S):**

The mission of the Jefferson Parish Juvenile Court is to fairly and impartially decide cases and administer justice through the comprehensive delivery of services to children, families and the community so children can reach their full potential and the community functions in the best interest of children.

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:**

	2014	2015	2015	Estimated	2015	% Chg		2016	% Chg
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2015	Amended Budget	2015	Amended/ 2015 Adopted	Adopted Budget	2016 Adopted/ 2015 Amended
Positions	45	45	45		45			45	
Personnel Services	\$ 2,968,376	\$ 2,959,111	\$ 2,147,344	\$ 797,533	\$ 2,944,877	-0.5%		\$ 3,176,599	7.9%
Operating Expenses	368,264	437,930	304,282	133,648	437,930	0.0%		419,711	-4.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,336,640</b>	<b>\$ 3,397,041</b>	<b>\$ 2,451,626</b>	<b>\$ 931,181</b>	<b>\$ 3,382,807</b>	-0.4%		<b>\$ 3,596,310</b>	6.3%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 5.9 above the 2015 Adopted and increased 6.3% above the 2015 Amended.

Personnel Services increased in part due to the inclusion of a 5% COLA in the budget.

**JEFFERSON PARISH, LOUISIANA**  
**JUVENILE COURT**

BUDGET #: 10010-0025

**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
<b>UNCLASSIFIED SERVICE:</b>			
Accounting Clerk	3	3	3
Administrative Assistant	3	3	3
Case Manager	5	5	5
Computer System Specialist	1	1	1
Computer System Supervisor	1	1	1
Court Attorney	2	2	2
Court Probation Coord.	3	3	3
Court Reporter	3	3	3
Court Secretary	1	1	1
Custodial Worker	1	1	1
Deputy Judicial Administrator	2	2	2
Finance/Budget Manager	1	1	1
FINS Director	1	1	1
FINS Intake Officer	1	1	1
Hearing Officer	2	2	2
Judicial Clerk	5	5	5
Judge's Administrative Asst.	3	3	3
Juvenile Court Judicial Admin.	1	1	1
Operational Manager	1	1	1
Public Info Specialist	2	2	2
Supervising Court Attorney	1	1	1
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Judicial Clerk	1	1	1
Stenographer	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL FULL TIME</b>	<b>45</b>	<b>45</b>	<b>45</b>
<b>TOTAL POSITIONS</b>	<b><u>45</u></b>	<b><u>45</u></b>	<b><u>45</u></b>

**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 travel.

**DEPARTMENTAL SUMMARY:**

	2014	2015	2015	Estimated	2015	% Chg		2016	% Chg
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2015	Amended Budget	2015 Amended/ 2015 Adopted	Adopted Budget	2016 Adopted/ 2015 Amended	
Positions	8	8	8		8		8		
Personnel Services	\$ 244,221	\$ 232,608	\$ 170,533	\$ 62,078	\$ 232,611	0.0%	\$ 234,623	0.9%	
Operating Expenses	23,263	25,609	20,545	5,064	25,609	0.0%	26,171	2.2%	
Capital Outlay	-	-	-	-	-	0.0%	2,500	2500.0%	
<b>TOTAL EXPENDITURES</b>	<b>\$ 267,484</b>	<b>\$ 258,217</b>	<b>\$ 191,078</b>	<b>\$ 67,142</b>	<b>\$ 258,220</b>	0.0%	<b>\$ 263,294</b>	2.0%	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 2.0% above the 2015 Adopted and 2.0% above the 2015 Amended.

There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

## JUSTICE OF THE PEACE

BUDGET #: 10010-0027

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
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:**

	2014	2015	2015	Estimated	2015	% Chg		2016	% Chg	
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2015	Amended Budget	2015 2015	Amended/ Adopted	Adopted Budget	2016 2015	Adopted/ Amended
Positions	8	8	8		8			8		
Personnel Services	\$ 244,863	\$ 232,356	\$ 152,993	\$ 76,399	\$ 229,392	-1.3%		\$ 213,140		-7.1%
Operating Expenses	6,676	9,860	6,458	3,402	9,860	0.0%		10,089		2.3%
Capital Outlay	-	-	-	-	-			2,188		
<b>TOTAL EXPENDITURES</b>	<b>\$ 251,539</b>	<b>\$ 242,216</b>	<b>\$ 159,451</b>	<b>\$ 79,801</b>	<b>\$ 239,252</b>	<b>-1.2%</b>		<b>\$ 225,417</b>		<b>-5.8%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 6.9% below the 2015 Adopted and decreased 5.8% below the 2015 Amended.

Personnel cost decreased due to newly elected constables including a decrease in health insurance.

**JEFFERSON PARISH, LOUISIANA**  
CONSTABLES

BUDGET #: 10010-0028

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**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
ELECTED: Constables	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL FULL TIME	8	8	8
TOTAL POSITIONS	<u>8</u>	<u>8</u>	<u>8</u>

**JEFFERSON PARISH, LOUISIANA**  
**MISCELLANEOUS JUDICIAL**

BUDGET # : 10010-0029  
(JUDICIAL FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

Positions	2014	2015	2015	Estimated	2015	% Chg		2016	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2015	Amended/	Adopted	2016 Adopted/
	Audited	Budget	Actual	for 2015	Budget	2015	Adopted	Budget	2015 Amended
Positions	N/A	N/A	N/A		N/A			N/A	
Operating Expenses	\$ 2,122,511	\$ 2,325,403	\$ 1,485,949	\$ 840,761	\$ 2,326,710	0.1%		\$ 2,482,544	6.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,122,511</b>	<b>\$ 2,325,403</b>	<b>\$ 1,485,949</b>	<b>\$ 840,761</b>	<b>\$ 2,326,710</b>	0.1%		<b>\$ 2,482,544</b>	6.7%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 6.8% above the 2015 Adopted and 6.7% above the 2015 Amended.

The 2016 Budget includes:

	Adopted <u>2016</u>	Amended <u>2015</u>
Jurors & Witnesses	\$460,000	\$465,000
Interpreting Services	113,000	113,000
Forensic Evaluations	210,000	210,000
Court Appeals	175,000	175,000
Miscellaneous Judicial Costs	244,544	253,710
Clerk of Court Administration	700,000	450,000
Outside Legal	180,000	250,000
Clerk and Sheriff Attendance	400,000	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:**

	2014	2015	2015	Estimated	2015	% Chg	2016	% Chg
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2015	Amended Budget	2015 Amended/ 2015 Adopted	Adopted Budget	2016 Adopted/ 2015 Amended
Positions	3	3	3		3		3	
Personnel Services	\$ 298,335	\$ 310,979	\$ 178,821	\$ 85,661	\$ 264,482	-15.0%	\$ 310,615	17.4%
Operating Expenses	5,567	6,761	4,327	2,434	6,761	0.0%	6,990	3.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 303,902</b>	<b>\$ 317,740</b>	<b>\$ 183,148</b>	<b>\$ 88,095</b>	<b>\$ 271,243</b>	<b>-14.6%</b>	<b>\$ 317,605</b>	<b>17.1%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget remained consistent with the 2015 Adopted and increased 17.1% above the 2015 Amended.

Personnel Services increased in part due to the inclusion of a 5% COLA in the budget.

**POSITIONS:**

	2014 Amended Budget	2015 Amended Budget	2016 Adopted Budget
UNCLASSIFIED SERVICE:			
Administrative Assistant	1	1	1
Judicial Adm. Asst./Pretrial Release	1	1	1
Pre-Trial Release Investigator	1	1	1
<b>TOTAL FULL TIME</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>TOTAL POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>

**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. He 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 his 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:**

	2014	2015	2015	Estimated	2015	% Chg	2016	% Chg
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2015	Amended Budget	2015 Amended/ 2015 Adopted	Adopted Budget	2016 Adopted/ 2015 Amended
Positions	23	23	23		23		23	
Personnel Services	\$ 2,371,404	\$ 2,360,867	\$ 1,672,984	\$ 655,723	\$ 2,328,707	-1.4%	\$ 2,479,023	6.5%
Operating Expenses	144,797	162,540	86,581	87,516	174,097	7.1%	188,968	8.5%
Capital Outlay	7,389	-	219	-	219	0.0%	11,700	5242.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,523,590</b>	<b>\$ 2,523,407</b>	<b>\$ 1,759,784</b>	<b>\$ 743,239</b>	<b>\$ 2,503,023</b>	<b>-0.8%</b>	<b>\$ 2,679,691</b>	<b>7.1%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 6.2% above the 2015 Adopted and 7.1% above the 2015 Amended.

This budget includes funding for the new VoIP telephones.

**POSITIONS:**

	2014 Amended Actual	2015 Amended Estimated	2016 Adopted Estimated
<b>ELECTED:</b>			
Parish President	1	1	1
<b>APPOINTED:</b>			
Chief Operating Officer	1	1	1
Chief Administrative Assistant	5	5	5
Dputy Chief Operating Officer	1	1	1
Public Information Officer	1	1	1
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Administrative Assistant	2	2	2
Administrative Mgmt Specialist II	1	1	1
Assistant to Chief Operating Officer	1	1	1
Executive Assistant	3	3	3
Public Information Officer Aide	2	2	2
Secretary	4	4	4
Typist Clerk	1	1	1
<b>TOTAL FULL TIME</b>	<b>23</b>	<b>23</b>	<b>23</b>
<b>TOTAL POSITIONS</b>	<b><u>23</u></b>	<b><u>23</u></b>	<b><u>23</u></b>

**JEFFERSON PARISH, LOUISIANA  
ELECTIONS**

BUDGET #: 10010-0050  
(ELECTIONS FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 1,071	\$ 52,000	\$ 175,315	\$ 1,909	\$ 177,224	240.8%	\$ 52,000	-70.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,071</b>	<b>\$ 52,000</b>	<b>\$ 175,315</b>	<b>\$ 1,909</b>	<b>\$ 177,224</b>	240.8%	<b>\$ 52,000</b>	-70.7%

**BUDGET HIGHLIGHTS:**

The 2016 budget remained consistent with the 2015 Adopted and decreased 70.7% below the 2015 Amended.

**JEFFERSON PARISH, LOUISIANA**  
REGISTRAR OF VOTERS

BUDGET #: 10010-0051  
(ELECTIONS FUNCTION)

**MISSION/FUNCTION(S):**

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

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

Functions include:

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

**DEPARTMENTAL SUMMARY:**

	2014	2015	2015	Estimated	2015	% Chg		2016	% Chg
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2015	Amended Budget	2015	Amended/ Adopted	Adopted Budget	2016 Adopted/ 2015 Amended
Positions	17	17	17		17			17	
Personnel Services	\$ 530,247	\$ 513,938	\$ 338,491	\$ 133,263	\$ 471,754	-8.2%		\$ 510,114	8.1%
Operating Expenses	85,744	92,222	70,594	31,589	102,183	10.8%		101,917	-0.3%
Capital Outlay	30,886	6,250	-	6,250	6,250	0.0%		12,100	93.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 646,876</b>	<b>\$ 612,410</b>	<b>\$ 409,085</b>	<b>\$ 171,102</b>	<b>\$ 580,187</b>	<b>-5.3%</b>		<b>\$ 624,131</b>	<b>7.6%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 1.9% above the 2015 Adopted and 7.6% above the 2015 Amended.

Capital Outlay includes the purchase of 5 new computers.

**PERFORMANCE INDICATORS**

	2014	2015	2016
	Actual	Estimated	Estimated
Elections Held	4	4	5
Registered Voters	267,125	276,110	274,200
Operational Expense (Per Voter Per Year)	\$ 2.29	\$ 2.30	\$ 2.28



# JEFFERSON PARISH, LOUISIANA

## REGISTRAR OF VOTERS

BUDGET #: 10010-0051

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
UNCLASSIFIED SERVICE:			
FULL TIME:			
State Employees:			
Registrar of Voters	1	1	1
Chief Deputy Registrar	1	1	1
Assistant Deputy Registrar	1	1	1
Administrative Specialist 1	1	1	1
Administrative Manager 2	2	2	2
Confidential Assistant	1	1	1
Office Coordinator I	7	7	7
Office Manager 4	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL STATE AND UNCLASSIFIED	15	15	15
PART TIME:			
LT Office Coordinator (Clerk I)	2	2	2
TOTAL PART TIME	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL POSITIONS	<u>17</u>	<u>17</u>	<u>17</u>

**JEFFERSON PARISH, LOUISIANA**  
FINANCE DIRECTOR

BUDGET # : 10010-0060  
(FINANCIAL ADMINISTRATION FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	6	6	6		6		6	
Personnel Services	\$ 514,410	\$ 527,530	\$ 386,027	\$ 145,212	\$ 531,239	0.7%	\$ 575,078	8.3%
Operating Expenses	19,739	25,142	19,247	7,380	26,627	5.9%	26,523	-0.4%
Capital Outlay	-	-	-	-	-	0.0%	2,400	
<b>TOTAL EXPENDITURES</b>	<b>\$ 534,149</b>	<b>\$ 552,672</b>	<b>\$ 405,274</b>	<b>\$ 152,592</b>	<b>\$ 557,866</b>	<b>0.9%</b>	<b>\$ 604,001</b>	<b>8.3%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 9.3% above the 2015 Adopted and 8.3% above the 2015 Amended.

Capital outlay includes funding for the new VoIP telephones.

# JEFFERSON PARISH, LOUISIANA

FINANCE DIRECTOR

BUDGET #: 10010-0060

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## POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Accountant - Special Programs	1	1	1
Accountant	2	2	2
Administrative Assistant	1	1	1
Assistant Finance Director	1	1	1
TOTAL FULL TIME	6	6	6
TOTAL POSITIONS	<u>6</u>	<u>6</u>	<u>6</u>

**JEFFERSON PARISH, LOUISIANA**  
ACCOUNTING AND PAYROLL

BUDGET # : 10010-0061  
(FINANCIAL ADMINISTRATION FUNCTION)

**MISSION/FUNCTION(S):**

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

Functions include:

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

**DEPARTMENTAL SUMMARY:**

	2014	2015	2015	Estimated	2015	% Chg	2016	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2015 Amended/ 2015 Adopted	Adopted	2016 Adopted/ 2015 Amended
	Audited	Budget	Actual	for 2015	Budget		Budget	
Positions	20	20	20		20		20	
Personnel Services	\$ 1,337,553	\$ 1,392,673	\$ 921,704	\$ 449,903	\$ 1,371,607	-1.5%	\$ 1,487,566	8.5%
Operating Expenses	116,070	134,458	83,731	51,906	135,637	0.9%	118,887	-12.3%
Capital Outlay	5,837	-	1,773	(1,773)	-	0.0%	6,350	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,459,460</b>	<b>\$ 1,527,131</b>	<b>\$ 1,007,208</b>	<b>\$ 500,036</b>	<b>\$ 1,507,244</b>	-1.3%	<b>\$ 1,612,803</b>	7.0%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 5.6% above the 2015 Adopted and increased 7% above the 2015 Amended.

This budget includes funding for the new VoIP telephones.

# JEFFERSON PARISH, LOUISIANA

## ACCOUNTING AND PAYROLL

BUDGET #: 10010-0061

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Accountant	7	7	7
Account Clerk	5	5	5
Accounting Oper Manager	1	1	1
Administrative Assistant	1	1	1
Assistant Payroll Officer	1	1	1
Executive Assistant	1	1	1
Payroll Clerk	1	1	1
Payroll Officer	1	1	1
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	20	20	20
TOTAL POSITIONS	<u>20</u>	<u>20</u>	<u>20</u>

**JEFFERSON PARISH, LOUISIANA**  
BUDGET DIRECTOR

BUDGET # : 10010-0062  
(FINANCIAL ADMINISTRATION FUNCTION)

**MISSION/FUNCTION(S):**

The mission of the Budget Director is to direct the efforts of all concerned in preparing an adopted budget for each year wherein the current adopted 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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	4	4	4		4		4	
Personnel Services	\$ 274,162	\$ 284,373	\$ 209,069	\$ 78,143	\$ 287,212	1.0%	\$ 305,616	6.4%
Operating Expenses	10,706	13,050	9,067	3,910	12,977	-0.6%	17,075	31.6%
Capital Outlay	-	-	-	997	997	0.0%	3,479	1200.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 284,868</b>	<b>\$ 297,423</b>	<b>\$ 218,136</b>	<b>\$ 83,050</b>	<b>\$ 301,186</b>	1.3%	<b>\$ 326,170</b>	8.3%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 9.7% above the 2015 Adopted and increased 8.3% above the 2015 Amended.

This budget include funding to purchase three computers.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
Budget Instruction Books Printed	60	60	60
Budget Books Printed	93	93	93
Budget Amendments Legislation Prepared	36	36	36

# JEFFERSON PARISH, LOUISIANA

BUDGET DIRECTOR

BUDGET #: 10010-0062

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## POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Accountant	<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 Internal Audit 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 and implementing a comprehensive program of audit coverage in the analysis, interpretation and valuation of financial and operating information.
- Planning and directing the internal audit activities of the parish.
- Collaborating with the Compliance and Ethics Officer to insure that financial and operational audits, controls, systems, procedures, and contract monitoring are in compliance with established parish policies.
- Preparing an annual plan that prioritizes the audit work using a risk based approach.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 185,414	\$ 179,920	\$ 127,041	\$ 50,489	\$ 177,530	-1.3%	\$ 190,671	7.4%
Operating Expenses	10,593	9,081	6,627	2,454	9,081	0.0%	10,148	11.7%
Capital Outlay	-	-	-	-	-	0.0%	300	
<b>TOTAL EXPENDITURES</b>	<b>\$ 196,007</b>	<b>\$ 189,001</b>	<b>\$ 133,668</b>	<b>\$ 52,943</b>	<b>\$ 186,611</b>	-1.3%	<b>\$ 201,119</b>	7.8%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 6.4% above 2015 Adopted and 7.8% above the 2015 Amended.

Personnel Services increased in part due to the inclusion of a 5% COLA in the budget.

# JEFFERSON PARISH, LOUISIANA

## INTERNAL AUDIT

BUDGET #: 10010-0063

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Internal Auditor	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Management Spec II	1	1	1
TOTAL FULL TIME	2	2	2
TOTAL POSITIONS	<u>2</u>	<u>2</u>	<u>2</u>

**JEFFERSON PARISH, LOUISIANA**  
PURCHASING

BUDGET # : 10010-0064  
(FINANCIAL ADMINISTRATION FUNCTION)

**MISSION/FUNCTION(S):**

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

Functions include:

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	13	13	13		14		14	
Personnel Services	\$ 771,578	\$ 783,638	\$ 529,229	\$ 231,479	\$ 760,708	-2.9%	\$ 862,839	13.4%
Operating Expenses	225,612	143,843	124,431	24,030	148,461	3.2%	143,600	-3.3%
Capital Outlay	6,117	-	6,145	337	6,482	0.0%	4,800	-25.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,003,308</b>	<b>\$ 927,481</b>	<b>\$ 659,805</b>	<b>\$ 255,846</b>	<b>\$ 915,651</b>	<b>-1.3%</b>	<b>\$ 1,011,239</b>	<b>10.4%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 9% above the 2015 Adopted and 10.4% above the 2015 Amended.

An additional Buyer position has been added to this department.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
Bids Processed	3,346	3,400	3,500
Purchase Orders Generate	28,471	29,000	30,000
RFP's Processed	35	28	30
GAB Items Reviewed	0	28	300

# JEFFERSON PARISH, LOUISIANA

## PURCHASING

BUDGET #: 10010-0064

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Buyer	10	11	11
Executive Assistant	1	1	1
Typist Clerk	1	1	1
TOTAL FULL TIME	13	14	14
TOTAL POSITIONS	<u>13</u>	<u>14</u>	<u>14</u>

**JEFFERSON PARISH, LOUISIANA**  
GENERAL SERVICES

BUDGET #: 10010-0065  
(FINANCIAL ADMINISTRATION FUNCTION)

**MISSION/FUNCTION(S):**

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

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

Functions include:

- To provide centralized building maintenance operation, renovations, repairs and custodial service for thirty (47) parish owned buildings, as well as (16) Jefferson Parish libraries.
- To initiate adequate preventative maintenance schedules for the thirty-one (47) buildings under this Department's jurisdiction, as well as (16) 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:**

	2014	2015	2015	Estimated	2015	% Chg	2016	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2015 Amended/	Adopted	2016 Adopted/
	Audited	Budget	Actual	for 2015	Budget	2015 Adopted	Budget	2015 Amended
Positions	58	58	58		57		57	
Personnel Services	\$ 2,939,857	\$ 3,166,533	\$ 2,209,893	\$ 915,890	\$ 3,125,783	-1.3%	\$ 3,240,892	3.7%
Operating Expenses	4,215,148	4,626,116	3,262,318	1,600,523	4,862,841	5.1%	4,557,642	-6.3%
Capital Outlay	51,787	-	37,254	69	37,323	0.0%	8,600	-77.0%
Other Financing Uses	126,000	203,197	203,197	-	203,197	0.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,332,792</b>	<b>\$ 7,995,846</b>	<b>\$ 5,712,662</b>	<b>\$ 2,516,482</b>	<b>\$ 8,229,144</b>	<b>2.9%</b>	<b>\$ 7,807,134</b>	<b>-5.1%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 2.4% below the 2015 Adopted and decreased 5.1% below the 2015 Amended.

This budget's decrease is due to an overall decrease in expenditures, capital outlay and other financing uses.

# JEFFERSON PARISH, LOUISIANA

## GENERAL SERVICES

BUDGET #: 10010-0065

**POSITIONS:**

	2014 Amended Budget	2015 Amended Budget	2016 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	2	2	2
Air Cond/Heating Mechanic	1	2	2
Assistant Director Gen Serv	1	1	1
Clerk	1	1	1
Custodian	1	1	1
Electrician	2	2	2
Executive Assistant	1	1	1
Executive Superintendent	1	1	1
Facility Maintenance Super	1	1	1
Facility Maint. Super Asst	1	1	1
Foreman	1	1	1
Laborer	14	12	12
Maintenance Repairman	3	3	3
Park Landscape Supervisor	1	1	1
Plumber	1	1	1
Property Manager	3	3	3
Property Manager Asst.	3	3	3
Secretary	1	1	1
Shop Carpenter	3	3	3
Stationary Engineer	7	7	7
Tradeshelper	5	5	5
Typist Clerk	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	58	57	57
 TOTAL POSITIONS	 <u>58</u>	 <u>57</u>	 <u>57</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.

**DEPARTMENTAL SUMMARY:**

	2014	2015	2015	Estimated	2015	% Chg		2016	% Chg	
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2015	Amended Budget	2015 2015	Amended/ Adopted	Adopted Budget	2016 2016	Adopted/ Adopted
Positions	21	21	21		21			21		
Personnel Services	\$ 1,252,272	\$ 1,331,763	\$ 911,545	\$ 362,955	\$ 1,274,500	-4.3%		\$ 1,333,333	4.6%	
Operating Expenses	141,911	138,046	97,432	41,193	138,625	0.4%		147,874	6.7%	
Capital Outlay	5,895	-	258	-	258			7,200	2690.7%	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,400,078</b>	<b>\$ 1,469,809</b>	<b>\$ 1,009,235</b>	<b>\$ 404,148</b>	<b>\$ 1,413,383</b>	<b>-3.8%</b>		<b>\$ 1,488,407</b>	<b>5.3%</b>	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 1.3% above the 2015 Adopted and 5.3% above the 2015 Amended.

There are no significant changes to this budget.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
Applications received	8,532	11,000	9,500
Appointments processed	720	900	900
Persons examined	1,339	2,500	1,500



# JEFFERSON PARISH, LOUISIANA

## PERSONNEL

BUDGET #: 10010-0066

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
CLASSIFIED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Director	1	1	1
Clerk	2	2	2
Executive Assistant	1	1	1
Personnel Board Spec. Asst.	1	1	1
Personnel Technician	10	10	10
Personnel Assistant	2	2	2
Typist Clerk	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL TIME	20	20	20
PART TIME:			
Personnel Board Spec. Asst.	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL PART TIME	1	1	1
TOTAL POSITIONS	<u>21</u>	<u>21</u>	<u>21</u>

**JEFFERSON PARISH, LOUISIANA**  
DEPARTMENT OF HUMAN RESOURCE MANAGEMENT

BUDGET # : 10010-0067  
(FINANCIAL ADMINISTRATION FUNCTION)

**MISSION/FUNCTION(S):**

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

Functions include:

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	19	19	19		19		19	
Personnel Services	\$ 1,357,791	\$ 1,363,358	\$ 975,983	\$ 325,454	\$ 1,301,437	-4.5%	\$ 1,443,933	10.9%
Operating Expenses	123,500	173,539	114,835	54,556	169,391	-2.4%	176,475	4.2%
Capital Outlay	3,498	-	1,286	2,868	4,154	0.0%	8,650	108.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,484,788</b>	<b>\$ 1,536,897</b>	<b>\$ 1,092,104</b>	<b>\$ 382,878</b>	<b>\$ 1,474,982</b>	<b>-4.0%</b>	<b>\$ 1,629,058</b>	<b>10.4%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 6% above the 2015 Adopted and 10.4% above the 2015 Amended.

This budget includes funding for the new VoIP telephones.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated as of 7/30/15	2016 Estimated
Assist in defending Parish departments in Civil Service Appeal hearings.	23	18	40
Conduct an investigation of employee grievances as an effort to resolve conflict between employees and supervisors	5	14	20
Training classes conducted for Jefferson Parish employees and directors.	184	114	215

# JEFFERSON PARISH, LOUISIANA

## HUMAN RESOURCE MANAGEMENT

BUDGET #: 10010-0067

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Director	1	1	1
Benefits Administrator	1	1	1
Benefits Specialist	1	1	1
Executive Assistant	1	1	1
Human Resource Manager	3	3	3
Secretary	1	1	1
Safety Program Manager	1	1	1
Safety Officer	2	2	2
Training Specialist	3	3	3
Typist Clerk	<u>4</u>	<u>4</u>	<u>4</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 adopted 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.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	22	22	22		22		22	
Personnel Services	\$ 1,369,684	\$ 1,398,461	\$ 950,475	\$ 356,723	\$ 1,307,198	-6.5%	\$ 1,495,779	14.4%
Operating Expenses	159,494	158,364	88,614	99,417	188,031	18.7%	157,664	-16.1%
Capital Outlay	22,672	-	-	-	-	0.0%	10,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,551,850</b>	<b>\$ 1,556,825</b>	<b>\$ 1,039,089</b>	<b>\$ 456,140</b>	<b>\$ 1,495,229</b>	<b>-4.0%</b>	<b>\$ 1,663,443</b>	<b>11.3%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 6.8% above the 2015 Adopted and 11.3% above the 2015 Amended.

This budget includes funding for the new VoIP telephones.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
Cases processed annually	335	175	350
Studies completed annually	13	7	10
Comprehensive Plan Implementation tasks completed annually	0	1	0

# JEFFERSON PARISH, LOUISIANA

## PLANNING

BUDGET #: 10010-0068

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Planning Director	1	1	1
Data Entry Operator	1	1	1
Landscape Architect	1	1	1
Parish Planner	14	14	14
Secretary	1	1	1
Stenographer	0	0	0
Typist Clerk	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	22	22	22
TOTAL POSITIONS	<u>22</u>	<u>22</u>	<u>22</u>

**JEFFERSON PARISH, LOUISIANA**  
**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 resubdivision 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.

**DEPARTMENTAL SUMMARY:**

	2014	2015	2015	Estimated	2015	% Chg		2016	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2015	Amended/	Adopted	2016 Adopted/
	Audited	Budget	Actual	for 2015	Budget	2015	Adopted	Budget	2015 Amended
Positions	2	2	2		2			2	
Personnel Services	\$ 259,727	\$ 260,676	\$ 172,972	\$ 86,712	\$ 259,684	-0.4%		\$ 265,785	2.3%
Operating Expenses	18,133	30,033	15,535	16,757	32,292	7.5%		30,326	-6.1%
Capital Outlay	709	-	1,129	(1,129)	-	0.0%		900	
<b>TOTAL EXPENDITURES</b>	<b>\$ 278,569</b>	<b>\$ 290,709</b>	<b>\$ 189,636</b>	<b>\$ 102,340</b>	<b>\$ 291,976</b>	0.4%		<b>\$ 297,011</b>	1.7%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 2.2% above the 2015 Adopted and increased 1.7% above the 2015 Amended.

There are no significant changes to this budget.

**JEFFERSON PARISH, LOUISIANA**

**PLANNING ADVISORY BOARD**

BUDGET #: 10010-0069

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**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
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 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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	6	6	6		6		6	
<b>EXPENDITURES</b>								
Personnel Services	\$ 403,578	\$ 467,504	\$ 322,153	\$ 148,675	\$ 470,828	0.7%	\$ 471,218	0.1%
Operating Expenses	22,419	25,514	17,148	8,210	25,358	-0.6%	27,916	10.1%
Capital Outlay	731	-	114	2,692	2,806	911.0%	5,100	81.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 426,728</b>	<b>\$ 493,018</b>	<b>\$ 339,415</b>	<b>\$ 159,577</b>	<b>\$ 498,992</b>	1.2%	<b>\$ 504,234</b>	1.1%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 2.3% above the 2015 Adopted and 1.1% above the 2015 Amended.

There are no significant changes to this budget.



# JEFFERSON PARISH, LOUISIANA

## RISK MANAGEMENT

BUDGET #: 10010-0070

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Risk Management Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Director	1	1	1
Claims Supervisor	1	1	1
Executive Assistant	1	1	1
Risk Analyst	1	1	1
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	6	6	6
TOTAL POSITIONS	<u>6</u>	<u>6</u>	<u>6</u>

**JEFFERSON PARISH, LOUISIANA**  
CENTRAL PRINTING

BUDGET #: 10010-0079  
(GENERAL SERVICES FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	3	3	3		3		3	
Personnel Services	\$ 99,260	\$ 125,491	\$ 68,452	\$ 39,179	\$ 107,631	-14.2%	\$ 141,532	31.5%
Operating Expenses	68,592	67,793	47,053	34,153	81,206	19.8%	64,859	-20.1%
Capital Outlay	2,825	-	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 170,678</b>	<b>\$ 193,284</b>	<b>\$ 115,505</b>	<b>\$ 73,332</b>	<b>\$ 188,837</b>	<b>-2.3%</b>	<b>\$ 206,391</b>	<b>9.3%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 6.8% above the 2015 Adopted and increased 9.3% above the 2015 Amended.

Personnel Services increased in part due to the inclusion of a 5% COLA in the budget.

**POSITIONS:**

	2014 Amended Budget	2015 Amended Budget	2016 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Offset Printing Specialist	1	1	1
Printing Room Supervisor	1	1	1
Typist Clerk	1	1	1
<b>TOTAL FULL TIME</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>TOTAL POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>

**JEFFERSON PARISH, LOUISIANA**  
**MISCELLANEOUS GENERAL SERVICES**

BUDGET #: 10010-0080  
 (GENERAL SERVICES FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Personnel Services	\$ 4,556	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Operating Expenses	1,377,120	1,570,030	1,160,778	444,701	1,605,479	2.3%	1,448,830	-9.8%
Other Financing Uses	3,902	-	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,385,578</b>	<b>\$ 1,570,030</b>	<b>\$ 1,160,778</b>	<b>\$ 444,701</b>	<b>\$ 1,605,479</b>	<b>2.3%</b>	<b>\$ 1,448,830</b>	<b>-9.8%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 7.7% below the 2015 Adopted and 9.8% below the 2015 Amended.

Included in the 2016 budget is the following funding with comparatives to the 2015 Amended.

	Adopted <u>2016</u>	Amended <u>2015</u>
Assessor's Office Administrative	220,000	231,948
Investment Manager Fees	720,000	720,000
Audit Fees & Report Printing	170,000	180,000
Parishwide Memberships	35,800	35,800
MLK Task Force	12,500	12,500

**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 also provides environmentally friendly disposal of computers and other white goods.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	2	2	2	-	2		2	
Personnel Services	\$ 122,049	\$ 115,393	\$ 83,429	\$ 28,737	\$ 112,166	-2.8%	\$ 125,276	11.7%
Operating Expenses	43,540	63,522	26,796	36,176	62,972	-0.9%	58,340	-7.4%
Capital Outlay	1,648	-	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 167,237</b>	<b>\$ 178,915</b>	<b>\$ 110,225</b>	<b>\$ 64,913</b>	<b>\$ 175,138</b>	<b>-2.1%</b>	<b>\$ 183,616</b>	<b>4.8%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 2.6% above the 2015 Adopted and 4.8% above the 2015 Amended.

Personnel Services increased in part due to the inclusion of a 5% COLA in the budget.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
Number of Auctions	1	1	1
Net Sales	\$ 220,101	201,500	150,000

# JEFFERSON PARISH, LOUISIANA

## SURPLUS PROPERTY

BUDGET #: 10010-0081

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Asst. Property Manager	1	1	1
Truck Driver	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	2	2	2
TOTAL POSITIONS	<u>2</u>	<u>2</u>	<u>2</u>

**JEFFERSON PARISH, LOUISIANA**  
PUBLIC SAFETY

BUDGET #: 10010-0100  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 215,718	\$ 225,586	\$ 109,554	\$ 116,032	\$ 225,586	0.0%	223,250	-1.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 215,718</b>	<b>\$ 225,586</b>	<b>\$ 109,554</b>	<b>\$ 116,032</b>	<b>\$ 225,586</b>	<b>0.0%</b>	<b>\$ 223,250</b>	<b>-1.0%</b>

**BUDGET HIGHLIGHTS:**

There are no significant changes to this budget, the 2016 budget includes:

	Adopted <u>2016</u>	Amended <u>2015</u>
Sheriff's Administrative Costs	218,250	218,250

**JEFFERSON PARISH, LOUISIANA**  
BOARD OF ZONING ADJUSTMENTS

BUDGET # : 10010-0105  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 188,713	\$ 191,450	\$ 134,252	\$ 51,614	\$ 185,866	-2.9%	\$ 199,103	7.1%
Operating Expenses	22,806	22,261	14,090	8,171	22,261	0.0%	20,082	-9.8%
Capital Outlay	-	-	-	-	-	0.0%	800	
<b>TOTAL EXPENDITURES</b>	<b>\$ 211,520</b>	<b>\$ 213,711</b>	<b>\$ 148,342</b>	<b>\$ 59,785</b>	<b>\$ 208,127</b>	<b>-2.6%</b>	<b>\$ 219,985</b>	<b>5.7%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 2.9% above the 2015 Adopted and 5.7% above the 2015 Amended.

Personnel Services increased in part due to the inclusion of a 5% COLA in the budget.

**POSITIONS:**

	2014 Amended Budget	2015 Amended Budget	2016 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Typist Clerk	1	1	1
<b>TOTAL FULL TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>

**JEFFERSON PARISH, LOUISIANA**  
INSPECTION & CODE ENFORCEMENT

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

**MISSION/FUNCTION(S):**

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

Functions include:

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	88	88	88		89		89	
Personnel Services	\$ 4,808,758	\$ 5,314,538	\$ 3,663,639	\$ 1,492,439	\$ 5,156,078	-3.0%	\$ 5,746,458	11.5%
Operating Expenses	616,160	690,580	428,556	256,846	685,402	-0.7%	725,976	5.9%
Capital Outlay	49,090	-	2,415	17,511	19,926		40,600	103.8%
Other Financing Uses	39,525	-	-	-	-	0.0%	\$ -	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,513,533</b>	<b>\$ 6,005,118</b>	<b>\$ 4,094,610</b>	<b>\$ 1,766,796</b>	<b>\$ 5,861,406</b>	<b>-2.4%</b>	<b>\$ 6,513,034</b>	<b>11.1%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 8.5% above the 2015 Adopted and 11.1% above the 2015 Amended.

Capital Outlay includes funding for 4 scanners and 3 printers.



# JEFFERSON PARISH, LOUISIANA

## INSPECTION AND CODE ENFORCEMENT

BUDGET #: 10010-0110-021

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Accountant	1	1	1
Account Clerk	3	3	3
Assistant Director Inspection & Code	1	1	1
Assistant Regulatory Manager	1	1	1
Building Inspector	12	12	12
Building Permit Manager	1	1	1
Building Plan Reviewer	14	14	14
Clerk	1	1	1
Comp Systems Analyst Senior	1	1	1
Data Entry Operator	1	0	0
Electrical Inspector	7	7	7
Executive Assistant	2	2	2
Executive Superintendent	1	1	1
GIS Operator	1	1	1
Mechanical Inspector	6	7	7
Payroll Clerk	1	1	1
Permit Technician	2	3	3
Planner	1	1	1
Plumbing Inspector	7	7	7
Regulatory Manager	1	1	1
Secretary	1	1	1
Stenographer	1	1	1
Typist Clerk	<u>19</u>	<u>19</u>	<u>19</u>
TOTAL FULL TIME	87	88	88
PART TIME:			
Clerk	1	1	1
TOTAL PART TIME	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL POSITIONS	<u>88</u>	<u>89</u>	<u>89</u>

**JEFFERSON PARISH, LOUISIANA**  
WEED CONTROL & LOT FILL

BUDGET #: 10010-0110-023  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

This division is responsible for enforcing all ordinances dealing with excessive weeds and/or debris on private property. It enforces ordinances dealing with derelict vehicles.

Functions include:

- Performing site inspections and issuing violations when warranted
- Issuing work orders to "cut weeds/grass" and remove trash and debris
- Removing/demolishing vehicles

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	-	-	-		-		-	
Operating Expenses	124	-	-	-	-	0.0%	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 124</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	

**BUDGET HIGHLIGHTS:**

This department has been consolidated into the newly created Department of Property Maintenance Zoning/Quality of Life.

**JEFFERSON PARISH, LOUISIANA**  
ADMINISTRATIVE ADJUDICATION

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

**MISSION/FUNCTION(S):**

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

Functions include:

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 44,815	\$ 44,445	\$ 32,148	\$ 12,297	\$ 44,445	0.0%	\$ 43,804	-1.4%
Operating Expenses	362,830	592,494	501,389	413,634	915,023	54.4%	564,708	-38.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 407,645</b>	<b>\$ 636,939</b>	<b>\$ 533,537</b>	<b>\$ 425,931</b>	<b>\$ 959,468</b>	50.6%	<b>\$ 608,512</b>	-36.6%

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 4.5% below the 2015 Adopted and 36.6% below the 2015 Amended.

This budget's decrease is due to a reduction in operating expenses.

**POSITIONS:**

	2014 Amended Budget	2015 Amended Budget	2016 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Typist Clerk	1	1	1
<b>TOTAL FULL TIME</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>

**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	1	1	1		1		-	
Personnel Services	\$ 110,515	\$ 106,458	\$ 77,396	\$ 29,887	\$ 107,283	0.8%	\$ -	-100.0%
Operating Expenses	55,737	53,223	40,733	14,142	54,875	3.1%	88,106	60.6%
Capital Outlay	3,140	-	-	-	-	0.0%	700	
<b>TOTAL EXPENDITURES</b>	<b>\$ 169,392</b>	<b>\$ 159,681</b>	<b>\$ 118,129</b>	<b>\$ 44,029</b>	<b>\$ 162,158</b>	<b>1.6%</b>	<b>\$ 88,806</b>	<b>-45.2%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 44.4% below the 2015 Adopted and 45.2% below the 2015 Amended.

There are no personnel costs for 2016 as the Parish has contracted with a private attorney to handle these matters.

# JEFFERSON PARISH, LOUISIANA

## BUREAU OF ADMINISTRATIVE ADJUDICATION

BUDGET #: 10010-0111

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Administrative Hearing Officer	1	1	0
 TOTAL FULL TIME	 1	 1	 0
 TOTAL POSITIONS	 <u>1</u>	 <u>1</u>	 <u>0</u>

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

BUDGET #: 10010-0112  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

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

Functions include:

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	41	41	41		41		41	
Personnel Services	\$ 1,876,878	\$ 1,985,379	\$ 1,356,837	\$ 528,249	\$ 1,885,086	-5.1%	\$ 2,124,228	12.7%
Operating Expenses	1,026,303	1,016,152	807,674	219,497	1,027,171	1.1%	1,156,898	12.6%
Capital Outlay	10,783	-	2,109	4	2,113		17,750	740.0%
Other Financing Uses	30,600	-	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,944,563</b>	<b>\$ 3,001,531</b>	<b>\$ 2,166,620</b>	<b>\$ 747,750</b>	<b>\$ 2,914,370</b>	<b>-2.9%</b>	<b>\$ 3,298,876</b>	<b>13.2%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 9.9% above the 2015 Adopted and 13.2% above the 2015 Amended.

This budget's increase is due to an increase in personnel cost for a 5% COLA; operating expenditures in order to split some expenses with code enforcement, and for the new VoIP telephones.

# JEFFERSON PARISH, LOUISIANA

DEPARTMENT OF PROPERTY MAINTENANCE ZONING/QUALITY OF LIFE

BUDGET # : 10010-0112

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## POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	2	2	2
Data Entry Operator	1	1	1
Executive Assistant	1	1	1
Property Maintenance Zoning Inspector	23	23	23
Property Maintenance Zoning Enforcement Mgr.	1	1	1
Typist Clerk	10	10	10
Weed Control Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	39	39	39
PART TIME:			
Property Maintenance Inspector	1	1	1
TOTAL POSITIONS	<u>41</u>	<u>41</u>	<u>41</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 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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	5	5	5		5		5	
Personnel Services	\$ 402,623	\$ 411,296	\$ 284,697	\$ 125,871	\$ 410,568	-0.2%	\$ 451,394	9.9%
Operating Expenses	157,005	127,257	82,411	45,811	128,222	0.8%	108,162	-15.6%
Capital Outlay	4,502	-	-	-	-	0.0%	2,100	
Other Financing Uses	35,000	40,000	26,174	13,826	40,000	0.0%	45,000	12.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 599,130</b>	<b>\$ 578,553</b>	<b>\$ 393,282</b>	<b>\$ 185,508</b>	<b>\$ 578,790</b>	<b>0.0%</b>	<b>\$ 606,656</b>	<b>4.8%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 4.9% above the 2015 Adopted and 4.8% above the 2015 Amended.

Other Financing Uses increased by 12.5% due to a reduction in administrative grant funding from the Louisiana Commission on Law Enforcement, an increase in Parish matching funds is needed to offset the anticipated deficit in grant funding for personnel costs.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
Input			
Committee Memberships	7	6	6
Outcome			
Outside funding secured for CJA Projects	\$ 207,616	\$ 28,500	13,500



# JEFFERSON PARISH, LOUISIANA

## COMMUNITY JUSTICE AGENCY

BUDGET # : 10010-0119

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Administrative Management Spec IV	1	1	1
Computer System Coordinator	1	1	1
Computer System Program/Analyst	<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**  
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:**

Positions	2014	2015	2015	Estimated	2015	% Chg	2016	% Chg
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2015	Amended Budget	2015 Amended/ 2015 Adopted	Adopted Budget	2016 Adopted/ 2015 Amended
Positions	6	6	6		6		6	
Personnel Services	\$ 433,444	\$ 436,307	\$ 311,445	\$ 149,629	\$ 461,074	5.7%	\$ 472,229	2.4%
Operating Expenses	7,253,286	7,148,789	5,179,703	2,003,709	7,183,412	0.5%	6,988,379	-2.7%
Capital Outlay	132,137	-	776	224	1,000		259,280	25828.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,818,867</b>	<b>\$ 7,585,096</b>	<b>\$ 5,491,924</b>	<b>\$ 2,153,562</b>	<b>\$ 7,645,486</b>	<b>0.8%</b>	<b>\$ 7,719,888</b>	<b>1.0%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 1.8% above the 2015 Adopted and 1% above the 2015 Amended.

Capital Outlay includes funding for Elevator Support Beam replacement, CCTV Matrix (which controls all camera security doors), and replace and upgrade 100 telephones to IP w/Data.

**PERFORMANCE INDICATORS**

	2014	2015	2016
	Actual	Estimated	Estimated
Efficiency			
Average cost per inmate per day	\$ 19.47	\$ 18.98	\$ 20.93
Number of Inmates	1,100	1,100	1,100
Input			
Operating Expenditures	\$ 7,818,870	\$ 7,620,719	\$ 8,404,404

# JEFFERSON PARISH, LOUISIANA

## CORRECTIONAL CENTER - OPERATIONS

BUDGET # : 10010-0120-026

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
FULL TIME:			
Stationary Engineer	5	5	5
Plumber	<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**  
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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Personnel Services	\$ 800,286	\$ 795,468	\$ 561,385	\$ 234,083	\$ 795,468	0.0%	\$ 717,601	-9.8%
Operating Expenses	211,703	266,943	146,608	120,335	266,943	0.0%	251,081	-5.9%
Capital Outlay	1,928	-	1,326	(1,041)	285		3,900	1268.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,013,917</b>	<b>\$ 1,062,411</b>	<b>\$ 709,319</b>	<b>\$ 353,377</b>	<b>\$ 1,062,696</b>	0.0%	<b>\$ 972,582</b>	-8.5%

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 8.5% below the 2015 Adopted and the 2015 Amended.

This budget's decrease is due to a decrease in personnel services and operating expenses.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
<b>Input</b>			
Number of offenders accep	737	800	800
Revenues Collected	\$ 467,520	\$ 431,883	\$ 431,883
<b>Outcome</b>			
Successful completion	597	469	469
Unsuccessful completion	165	130	130

**JEFFERSON PARISH, LOUISIANA**  
FIRE SERVICES

BUDGET # : 10010-0130  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	3	3	3		3		3	
Personnel Services	\$ 288,282	\$ 314,749	\$ 217,967	\$ 96,401	\$ 314,368	-0.1%	\$ 328,317	4.4%
Operating Expenses	122,309	196,317	102,117	122,804	224,921	14.6%	195,178	-13.2%
Capital Outlay	1,526	-	2,094	963	3,057		3,900	27.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 412,116</b>	<b>\$ 511,066</b>	<b>\$ 322,178</b>	<b>\$ 220,168</b>	<b>\$ 542,346</b>	6.1%	<b>\$ 527,395</b>	-2.8%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 3.2% above the 2015 Adopted and decreased 2.8% below the 2015 Amended.

There are no significant changes to this budget.

**POSITIONS:**

	2014 Amended Budget	2015 Amended Budget	2016 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Training Center Admin	1	1	1
Training Officer	1	1	1
Typist Clerk	1	1	1
<b>TOTAL FULL TIME</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>TOTAL POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>

**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	9	9	9		9		7	
Personnel Services	\$ 658,195	\$ 644,804	\$ 435,991	\$ 181,866	\$ 617,857	-4.2%	\$ 568,215	-8.0%
Operating Expenses	685,400	919,627	579,240	362,828	942,068	2.4%	539,902	-42.7%
Capital Outlay	1,996	-	-	-	-	0.0%	2,380	2380.0%
Other Financing Uses	35,000	-	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,380,591</b>	<b>\$ 1,564,431</b>	<b>\$ 1,015,231</b>	<b>\$ 544,694</b>	<b>\$ 1,559,925</b>	<b>-0.3%</b>	<b>\$ 1,110,497</b>	<b>-28.8%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 29% below the 2015 Adopted and 28.8% below the 2015 Amended.

A portion of this department's Personnel Services and Operating Expenses is being moved into the newly created Department of Public Safety Grants and Administration budget (10010-0150).

**JEFFERSON PARISH, LOUISIANA**  
EMERGENCY MANAGEMENT

BUDGET # : 10010-0140

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**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Director	1	1	1
EMS Program Compliance Spec	1	1	1
Emergency Management Coord	3	3	2
Executive Assistant	1	1	1
Stationary Engineer	1	1	0
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	9	9	7
TOTAL POSITIONS	<u>9</u>	<u>9</u>	<u>7</u>

**JEFFERSON PARISH, LOUISIANA**  
PUBLIC SAFETY GRANTS AND ADMINISTRATION

BUDGET # : 10010-0150  
(GENERAL SERVICES FUNCTION)

**MISSION/FUNCTION(S):**

To implement a strategic framework that will oversee and administer all aspects of emergency preparedness, response, and recovery in Jefferson Parish.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimate Remainder of 2015	2015 Amended Budget	% Chg 2015 Amended 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	-	-	-		-		2	
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	144,512	
Operating Expenses	-	-	-	-	-	0.0%	348,819	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 493,331</b>	

**BUDGET HIGHLIGHTS:**

This is a new department for 2016.



**JEFFERSON PARISH, LOUISIANA**

**PUBLIC SAFETY GRANTS AND ADMINISTRATION**

BUDGET # : 10010-0150

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**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Amended Budget</u>
APPOINTED:			
Director	0	0	1
CLASSIFIED SERVICE:			
FULL TIME:			
Stationary Engineer	<u>0</u>	<u>0</u>	<u>1</u>
TOTAL FULL TIME	0	0	2
TOTAL POSITIONS	<u>0</u>	<u>0</u>	<u>2</u>

**JEFFERSON PARISH, LOUISIANA**  
HEALTH AND WELFARE

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

**MISSION/FUNCTION(S):**

This is the section of the General Fund used to account for all health and welfare functions not accounted for in specific departments.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 1,981,787	\$ 1,980,381	\$ 1,536,262	\$ 440,061	\$ 1,976,323	-0.2%	\$ 1,333,856	-32.5%
Operating Expenses	15,608	19,178	14,296	7,882	22,178	15.6%	19,712	-11.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,997,395</b>	<b>\$ 1,999,559</b>	<b>\$ 1,550,558</b>	<b>\$ 447,943</b>	<b>\$ 1,998,501</b>	<b>-0.1%</b>	<b>\$ 1,353,568</b>	<b>-32.3%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 32.3% below the 2015 Adopted and 32.3% below the 2015 Amended.

This department's budget decrease is due to the reduction in Post Employment Benefits for 2016.

# JEFFERSON PARISH, LOUISIANA

## HEALTH & WELFARE

BUDGET #: 10010-0300

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Occupational Nurse	1	1	1
TOTAL FULL TIME	1	1	1
TOTAL POSITIONS	<u>1</u>	<u>1</u>	<u>1</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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 46,579	\$ 68,341	\$ 62,270	\$ 30,446	\$ 92,716	35.7%	\$ 73,416	-20.8%
Capital Outlay	-	-	-	-	-	0.0%	3,900	
<b>TOTAL EXPENDITURES</b>	<b>\$ 46,579</b>	<b>\$ 68,341</b>	<b>\$ 62,270</b>	<b>\$ 30,446</b>	<b>\$ 92,716</b>	<b>35.7%</b>	<b>\$ 77,316</b>	<b>-16.6%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 13.1% above the 2015 Adopted and decreased 16.6% below the 2015 Amended.

**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 62,939	\$ 61,793	\$ 46,645	\$ 15,148	\$ 61,793	0.0%	\$ 62,407	1.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 2,400	2400.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 62,939</b>	<b>\$ 61,793</b>	<b>\$ 46,645</b>	<b>\$ 15,148</b>	<b>\$ 61,793</b>	<b>0.0%</b>	<b>\$ 64,807</b>	<b>4.9%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 4.9% above the 2015 Adopted and 2015 Amended Budget.

There are no significant changes to this budget.

**JEFFERSON PARISH, LOUISIANA**  
JEFFERSON COMMUNITY ACTION PROGRAM

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

**MISSION/FUNCTION(S):**

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

The agency operates 19 projects funded by over a dozen federal, state and local agencies. The projects include: 1) Head Start, 2) Emergency Food and Shelter Program, 3) Adult and Child Transportation, 4) Retired Senior Volunteer Program, 5) Housing Counseling, 6) Weatherization, 7) First Time Home Buyer Classes, 8) Home Energy Assistance Program, 9) Emergency Assistance (Food, Shelter and Utilities), 10) Community Centers, 11) Volunteer Income Tax Assistance, 12) Senior Citizens, 13) Youth Development, 14) Health, 15) Consumer Education, 16) Education, 17) Referral, 18) Employment Counseling, and 19) Community Organization.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	22	22	22		24		24	
Personnel Services	\$ 974,038	\$ 1,040,009	\$ 687,810	\$ 291,038	\$ 978,848	-5.9%	\$ 1,169,930	19.5%
Operating Expenses	384,451	461,275	263,075	201,774	464,849	0.8%	455,804	-1.9%
Capital Outlay	40,019	-	23,344	27,014	50,358		21,700	-56.9%
Other Financing Uses	348	-	-	-	-		-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,398,855</b>	<b>\$ 1,501,284</b>	<b>\$ 974,229</b>	<b>\$ 519,826</b>	<b>\$ 1,494,055</b>	<b>-0.5%</b>	<b>\$ 1,647,434</b>	<b>10.3%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 9.7% above the 2015 Adopted and 10.3% above the 2015 Amended.

Personnel increased due to the addition of the two new positions at the Woodmere Community Center which opened in 2015.

# JEFFERSON PARISH, LOUISIANA

## JEFFERSON COMMUNITY ACTION PROGRAMS

BUDGET # : 10010-0330

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### POSITIONS:

	2014 Amended Budget	2015 Amended Budget	2016 Adopted Budget
APPOINTED:			
Director	1	1	1
FULL TIME:			
Bus Driver	2	2	2
Community Center Supervisors	4	5	5
Community Center Counselors	7	8	8
Custodians	3	3	3
Housing Counselors	2	2	2
Typist Clerks	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	22	24	24
TOTAL POSITIONS	<u>22</u>	<u>24</u>	<u>24</u>

**JEFFERSON PARISH, LOUISIANA**  
OFFICE OF CITIZENS WITH DISABILITIES

BUDGET #: 10010-0340  
(HEALTH & WELFARE FUNCTION)

**MISSION/FUNCTION(S):**

The mission of the Office for Citizens with Disabilities is to provide information, referrals, and educational services to Parish Officials, person with disabilities and the general public in accordance to all existing ADA laws.

Functions include:

- Responsible for making recommendations to the Parish Administration with regard to the adoption and implementation of all plans relative to the interest and needs of the Parish's 89,000 citizens who have disabilities.
- This office compile the Parish's ADA Compliance Plan and monitors to assure that the Parish is in compliance with Title II of the American's With Disabilities Act.
- It acts in an advisory capacity on disability related legislative mandates and advocates for ADA compliance by providing educational support to businesses public accommodations, parish and non-parish government entities so that litigation and discrimination against our citizens with disabilities can be avoided.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 73,151	\$ 72,228	\$ 46,675	\$ 19,682	\$ 66,357	-8.1%	\$ 76,969	16.0%
Operating Expenses	4,789	4,977	2,745	2,232	4,977	0.0%	5,826	17.1%
Capital Outlay	-	-	-	-	-	0.0%	300	
<b>TOTAL EXPENDITURES</b>	<b>\$ 77,939</b>	<b>\$ 77,205</b>	<b>\$ 49,420</b>	<b>\$ 21,914</b>	<b>\$ 71,334</b>	<b>-7.6%</b>	<b>\$ 83,095</b>	<b>16.5%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 7.6% above the 2015 Adopted and the 2015 Amended, due to an increase in expenses.

This budget's increase is due to an increase in operating expenses and personnel cost in part due to the inclusion of a 5% COLA.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
Interdepartmental consults	2,673	2,700	2,800
External consults	3,273	3,300	3,400
Information & referrals	4,634	4,700	4,800



# JEFFERSON PARISH, LOUISIANA

## OFFICE OF CITIZENS WITH DISABILITIES

BUDGET #: 10010-0340

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Disability Affairs Specialist	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL CLASSIFIED	1	1	1
TOTAL POSITIONS	<u>1</u>	<u>1</u>	<u>1</u>

**JEFFERSON PARISH, LOUISIANA**  
CITIZEN'S AFFAIRS

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

**MISSION/FUNCTION(S):**

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

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	6	6	6		6		6	
Personnel Services	\$ 454,844	\$ 443,204	\$ 290,751	\$ 124,124	\$ 414,875	-6.4%	\$ 449,285	8.3%
Operating Expenses	311,320	335,874	310,675	24,899	335,574	-0.1%	367,029	9.4%
Capital Outlay	5,123	-	-	-	-	0.0%	7,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 771,286</b>	<b>\$ 779,078</b>	<b>\$ 601,426</b>	<b>\$ 149,023</b>	<b>\$ 750,449</b>	<b>-3.7%</b>	<b>\$ 823,314</b>	<b>9.7%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 5.7% above the 2015 Adopted and 9.7% above the 2015 Amended.

This budget includes funding to purchase 2 Laptop computers and WiFi for Carnival.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
Number of carnival parades	13	16	14
Information requests	15,000	15,000	15,000
Special Event Calls and and Walk-Ins	500	500	500
Taxi Cab CPNC	291	297	305

# JEFFERSON PARISH, LOUISIANA

## CITIZENS' AFFAIRS

BUDGET # : 10010-0410

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Assistant Director	1	1	1
Executive Assistant	1	1	1
Secretary	0	1	1
Typist Clerk	<u>2</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**  
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 and grant matches.

**DEPARTMENTAL SUMMARY:**

Positions	2014	2015	2015	Estimated	2015	% Chg	2016	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2015 Amended/	Adopted	2016 Adopted/
	Audited	Budget	Actual	for 2015	Budget	2015 Adopted	Budget	2015 Amended
	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 3,743,732	\$ 3,641,089	\$ 3,393,332	\$ 447,889	\$ 3,841,221	5.5%	\$ 4,231,600	10.2%
Other Financing Uses	2,993,695	1,055,538	1,278,946	220,810	1,499,756	42.1%	1,589,593	6.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,737,427</b>	<b>\$ 4,696,627</b>	<b>\$ 4,672,278</b>	<b>\$ 668,699</b>	<b>\$ 5,340,977</b>	<b>13.7%</b>	<b>\$ 5,821,193</b>	<b>9.0%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 23.9% above the 2015 Adopted and 9% above the 2015 Amended.

The 2016 budget includes funding for the following obligations:

	Adopted 2016	Amended 2015
1. Jefferson Convention & Visitor's Bureau	1,000,000	1,000,000
2. Jefferson Facilities Inc. (Parking Garage Debt)	622,250	620,749
3. JEDCO	2,000,000	1,860,989
4. Jefferson Performing Arts	100,000	100,000
5. City of Westwego	-	22,214
6. Council on Aging	244,350	222,136
7. Jefferson Historical Commission	15,000	15,133
8. CDBG Home Program Grant Match	-	444,218
9. General Gov't Building Debt	1,225,311	1,055,538
10. Headstart Grant Match	364,282	-
11. Family Gras	250,000	-

# 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 books, periodicals, and state documents, 16mm films, videocassettes, art prints and other materials to meet the educational, informational, cultural and recreational needs of the residents of the Parish.

21830

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

21850

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

21930

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

21940

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

21950

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

21970

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

22010

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

22020

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

22030

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

22040

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

22060

Health Premium Return accounts for revenue from excess of premiums paid by the parish for

employee health insurance coverage which are returned to the parish by the insurer. Appropriations are made by Council resolutions as projects are identified.

22080

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

22090

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

22100

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

22110

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

22120

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

22130

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

22140

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

22150

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

22160

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

22180

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

22190

24<sup>th</sup> 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 use 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 violatins to defray the costs to off-duty police officers for their attendance in court for traffic cases.

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.

**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 Louisiana 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:**

- Five Percent Ridership Growth - Transit ridership has been growing in Jefferson Parish for the past 3 years. Jefferson Transit aspires to continue that growth by offering more efficient schedules and routes. Another important part of the strategy to build ridership is by making schedule and route information more available than ever before at 36 physical locations at bus stops and terminals throughout the parish and online.
- 2. Onboard Technology Improvements - Jefferson Transit plans to implement a number of different projects to improve efficiency and effectiveness with technology onboard our vehicles. New Mobile Data Terminals will allow for more efficient Para transit operations. New fareboxes will provide lower failure rates and faster boarding's as well improved information for planning. Perhaps most exciting a real-time bus locator system will let riders know when their bus will arrive.

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted 2015 Amended
	4	4	4		4		4	
BEGINNING FUND BALANCE	\$ 15,024,947	\$ 14,722,299	\$ 13,552,375	\$ 13,429,392	\$ 13,552,375	-7.9%	\$ 10,385,369	-23.4%
REVENUES								
Taxes	\$ 6,342,461	\$ 6,319,000	\$ 6,399,663	\$ 35,337	\$ 6,435,000	1.8%	\$ 6,415,000	-0.3%
Intergovernmental	498,536	376,000	300,637	75,363	376,000	0.0%	\$ 360,000	-4.3%
Charges for Services	3,392,496	3,160,000	2,403,065	756,935	3,160,000	0.0%	\$ 3,360,000	6.3%
Interest Income	72,030	50,000	67,917	43,083	111,000	122.0%	\$ 100,000	-9.9%
Miscellaneous	1,725	-	-	-	-	0.0%	\$ -	0.0%
Other Financing Sources	2,112,724	-	2,189,609	2,170,681	4,360,290		\$ -	-100.0%
TOTAL REVENUES	\$ 12,419,972	\$ 9,905,000	\$ 11,360,891	\$ 3,081,399	\$ 14,442,290	45.8%	\$ 10,235,000	-29.1%
EXPENDITURES								
Personnel Services	\$ 280,575	\$ 230,784	\$ 181,057	\$ 52,427	\$ 233,484	1.2%	\$ 256,713	9.9%
Operating Expenses	11,348,990	12,234,591	8,530,417	3,704,066	12,234,483	0.0%	12,114,262	-1.0%
Capital Outlay	4,962	-	715	209,285	210,000		-	-100.0%
Other Financing Uses	2,258,017	2,931,329	2,771,685	2,159,644	4,931,329	68.2%	2,416,959	-51.0%
TOTAL EXPENDITURES	\$ 13,892,544	\$ 15,396,704	\$ 11,483,874	\$ 6,125,422	\$ 17,609,296	14.4%	\$ 14,787,934	-16.0%
ENDING FUND BALANCE	\$ 13,552,375	\$ 9,230,595	\$ 13,429,392	\$ 10,385,369	\$ 10,385,369	12.5%	\$ 5,832,435	-43.8%
12% Reserve							1,396,143	
BALANCE AFTER RESERVE							4,436,292	

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 4.0% below the 2015 Adopted and 16.0% below the 2015 Amended budget.

The major source of revenue for the Transit Department is Property Taxes currently levied at 1.96 mills and projected to generate approximately \$6.4 million.

Grant Revenues for preventative maintenance costs are not budgeted until the grant is approved and awarded by the Federal Transit Administration (FTA).

# JEFFERSON PARISH, LOUISIANA

## TRANSIT

BUDGET #: 21670

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Clerk	1	1	1
Secretary	1	1	1
Transit Serv. Contract Analyst	1	1	1
TOTAL FULL TIME	4	4	4
TOTAL POSITIONS	<u>4</u>	<u>4</u>	<u>4</u>

**JEFFERSON PARISH, LOUISIANA**  
TRANSIT ELDERLY & HANDICAPPED

BUDGET # 21680  
(TRANSIT FUNCTION)

**MISSION/FUNCTION(S):**

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

**Functions:**

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

**Goals:**

- Increased ADA Compliance at Bus Stops - Jefferson Transit will target and resolve problems with access for individuals with disabilities. Jefferson Transit has identified a number of opportunities where simple improvements will greatly enhance mobility for disabled individuals.
- Lighting Enhancements at Three Facilities - Jefferson Transit plans to improve the rider experience increasing the lighting and therefore passengers' safety and security at three transit facilities. The additional lighting will offer the added bonus of energy efficiency and long-term cost reductions by converting to LED bulbs.

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 4,830,122	\$ 5,415,528	\$ 5,738,929	\$ 7,140,077	\$ 5,738,929	6.0%	\$ 6,212,078	8.2%
REVENUES								
Taxes	\$ 3,171,212	\$ 3,160,000	\$ 3,199,867	\$ 7,133	\$ 3,207,000	1.5%	\$ 3,207,000	0.0%
Charges for Services	196,279	200,000	143,878	56,122	200,000	0.0%	200,000	0.0%
Interest Income	28,199	15,000	31,416	18,584	50,000	233.3%	45,000	-10.0%
Other Financing Sources	175,001	-	218,040	140,034	358,074		-	-100.0%
TOTAL REVENUES	\$ 3,570,691	\$ 3,375,000	\$ 3,593,201	\$ 221,873	\$ 3,815,074	13.0%	\$ 3,452,000	-9.5%
EXPENDITURES								
Personnel Services	\$ 15,249	\$ 39,974	\$ 10,459	\$ 29,515	\$ 39,974	0.0%	\$ 39,854	-0.3%
Operating Expenses	2,646,635	3,301,951	2,181,594	1,120,357	3,301,951	0.0%	3,303,521	0.0%
TOTAL EXPENDITURES	\$ 2,661,884	\$ 3,341,925	\$ 2,192,053	\$ 1,149,872	\$ 3,341,925	0.0%	\$ 3,343,375	0.0%
ENDING FUND BALANCE	\$ 5,738,929	\$ 5,448,603	\$ 7,140,077	\$ 6,212,078	\$ 6,212,078	14.0%	\$ 6,320,703	1.7%
12% Reserve							319,426	
BALANCE AFTER RESERVE							6,001,276	

**BUDGET HIGHLIGHTS:**

The 2016 budget remained consistent with the 2015 Adopted and 2015 Amended budgets.

The major source of revenue for the MITS Department is Property Taxes currently levied at .98 mills and projected to generate approximately \$3.2 million.

Grant Revenues for preventative maintenance costs are not budgeted until the grant is approved and awarded by the Federal Transit Administration (FTA).

**JEFFERSON PARISH, LOUISIANA**  
DEPARTMENT OF JUVENILE SERVICES

BUDGET # 21700  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

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

Functions:

- Detention
- Probation
- Evaluation/Treatment

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	124	124	124		124		124	
BEGINNING FUND BALANCE	\$ 6,825,374	\$ 6,622,504	\$ 8,463,152	\$ 12,479,377	\$ 8,463,152	28%	\$ 8,605,189	1.7%
REVENUES								
Taxes	\$ 11,060,069	\$ 11,037,000	\$ 11,165,899	\$ 72,101	\$ 11,238,000	1.8%	\$ 11,188,000	-0.4%
Intergovernmental	427,099	187,062	437,802	15,260	453,062	142.2%	453,000	0.0%
Charges for Services	71,347	51,000	26,910	24,090	51,000	0.0%	51,000	0.0%
Fines & Forfeitures	40,911	35,000	24,838	10,162	35,000	0.0%	35,000	0.0%
Interest Income	48,951	30,000	60,901	36,099	97,000	223.3%	80,000	-17.5%
Miscellaneous	110	1,000	-	1,000	1,000	0.0%	1,000	0.0%
Other Financing Sources	225,000	-	-	-	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 11,873,488	\$ 11,341,062	\$ 11,716,350	\$ 158,712	\$ 11,875,062	4.7%	\$ 11,808,000	-0.6%
EXPENDITURES								
Personnel Services	\$ 7,402,540	\$ 7,760,846	\$ 5,304,342	\$ 2,472,908	\$ 7,777,250	0.2%	\$ 8,056,064	3.6%
Operating Expenses	2,543,991	3,455,243	2,118,395	1,550,451	3,668,846	6.2%	4,060,717	10.7%
Capital Outlay	50,495	28,075	35,870	1,059	36,929	31.5%	231,320	526.4%
Other Financing Uses	238,684	250,000	241,518	8,482	250,000	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 10,235,709	\$ 11,494,164	\$ 7,700,125	\$ 4,032,900	\$ 11,733,025	2.1%	\$ 12,348,101	5.2%
ENDING FUND BALANCE	\$ 8,463,152	\$ 6,469,402	\$ 12,479,377	\$ 8,605,189	\$ 8,605,189	33.0%	\$ 8,065,088	-6.3%
12% Reserve							1,199,643	
BALANCE AFTER RESERVE							6,865,445	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased by 7.4% above the 2015 Adopted and increased 5.2% above the 2015 Amended.

The major source of revenue for the Department of Juvenile Services is Property Taxes currently levied at 3.42 mills and projected to generate approximately \$11.1 million for operations.

Capital outlay includes funding to replace computer, printers and upgrade the CCTV camera system.



# JEFFERSON PARISH, LOUISIANA

## DEPARTMENT OF JUVENILE SERVICES

BUDGET #: 21700

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	2	2	2
Administrative Mgmt Specialist	2	2	2
Assistant Director	1	1	1
Cook	6	6	6
Detention Home Assistant Supv.	5	5	5
Detention Home Supervisor	1	1	1
Emp & Trn Vocat Counselor	1	1	1
Executive Assistant	1	1	1
Food Services Manager	1	1	1
Institutional Housekeeper	1	1	1
Juvenile Detention Officer	29	29	29
Juvenile Det. Home Security Guard	4	4	4
Juvenile Eval. & Treatment Sup.	1	1	1
Juvenile Probation Officer	38	38	38
Mental Health Professional	7	7	7
Maintenance Repairman	3	3	3
Property Manager Asst.	1	1	1
Receptionist	2	2	2
Registered Nurse	1	1	1
Tradeshelper	2	2	2
Typist Clerk	7	7	7
Volunteer Services Coordinator	1	1	1
Warehouse Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	119	119	119
PART TIME:			
Limited Term Probation Officer	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL PART TIME	5	5	5
TOTAL POSITIONS	<u>124</u>	<u>124</u>	<u>124</u>

**JEFFERSON PARISH, LOUISIANA**  
ANIMAL SHELTER

BUDGET # 21710  
(HEALTH & WELFARE FUNCTION)

**MISSION/FUNCTION(S):**

The Jefferson Parish Animal Shelter is committed to providing the highest level of professional and humane care to the thousands of animals we receive every year at our two shelter facilities. Animal Shelter collaborates with other local animal groups and rescues, engage in offsite and creative adoption venues, educate and assist our community, and provide 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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	45	45	45		45		45	
BEGINNING FUND BALANCE	\$ 951,459	\$ 1,154,625	\$ 1,520,135	\$ 3,167,131	\$ 1,520,135	31.7%	\$ 1,740,595	14.5%
REVENUES								
Taxes	\$ 4,569,536	\$ 4,556,600	\$ 4,617,583	\$ 22,017	\$ 4,639,600	1.8%	\$ 4,629,600	-0.2%
Intergovernmental	215,980	198,328	198,135	-	198,135	-0.1%	\$ 198,135	0.0%
Charges For Services	145,609	123,000	119,691	15,309	135,000	9.8%	\$ 135,000	0.0%
Fines & Forfeitures	18,794	15,000	10,000	5,000	15,000	0.0%	\$ 15,000	0.0%
Interest Income	11,387	8,000	18,736	10,264	29,000	262.5%	\$ 23,000	-20.7%
Miscellaneous	33,774	30,000	26,628	3,565	30,193	0.6%	\$ 30,000	-0.6%
TOTAL REVENUES	\$ 4,995,079	\$ 4,930,928	\$ 4,990,773	\$ 56,155	\$ 5,046,928	2.4%	\$ 5,030,735	-0.3%
EXPENDITURES								
Personnel Services	\$ 1,736,692	\$ 2,021,954	\$ 1,278,628	\$ 743,326	\$ 2,021,954	0.0%	\$ 2,026,894	0.2%
Operating Expenses	1,492,383	1,730,281	1,112,985	660,989	1,773,974	2.5%	1,762,949	-0.6%
Capital Outlay	85,994	46,837	5,649	78,376	84,025	79.4%	52,089	-38.0%
Other Financing Uses	1,111,334	946,015	946,515	-	946,515	0.1%	950,002	0.4%
TOTAL EXPENDITURES	\$ 4,426,403	\$ 4,745,087	\$ 3,343,777	\$ 1,482,691	\$ 4,826,468	1.7%	\$ 4,791,934	-0.7%
ENDING FUND BALANCE	\$ 1,520,135	\$ 1,340,466	\$ 3,167,131	\$ 1,740,595	\$ 1,740,595	29.8%	\$ 1,979,396	13.7%
12% Reserve							397,808	
BALANCE AFTER RESERVE							1,581,587	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 1.0% above the 2015 Adopted and decreased 0.7% below the 2015 Amended.

The major source of revenue for Animal Shelter is Property Taxes. A health millage is levied at 2.21 mills and is distributed between Animal Shelter, Health Unit, and Human Services Authority. The current distribution for the Animal Shelter is 64% of the 2.21 mills or 1.41 mills and is projected to generate approximately \$4.6 million.

The budget includes funding to purchase a new van to continually update the fleet of vehicles for animal control officers.

Other financing uses includes a transfer to debt service for payment of the loan and a transfer to the New Facility Construction Project.

# JEFFERSON PARISH, LOUISIANA

## ANIMAL SHELTER

BUDGET #: 21710

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Account Clerk	2	2	2
Animal Care Specialist	3	3	3
Animal Control Officer	9	9	9
Animal Control Officer-Chief	1	1	1
Animal Shelter Manager	2	2	2
Assistant Director	1	1	1
Clerk	4	4	4
Dispatcher	1	1	1
Humane Officer	1	1	1
Animal Care Attendant	14	14	14
Animal Care Attendant Supervisor	2	2	2
Typist Clerk	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	45	45	45
TOTAL POSITIONS	<u>45</u>	<u>45</u>	<u>45</u>

**JEFFERSON PARISH, LOUISIANA**  
MOSQUITO CONTROL

BUDGET # 21720  
(HEALTH & WELFARE FUNCTION)

**MISSION/FUNCTION(S):**

The Mosquito Control function is handled through a private company hired to spray throughout the parish.

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 791,336	\$ 723,792	\$ 1,232,258	\$ 1,354,832	\$ 1,232,258	70.3%	\$ 838,480	-32.0%
REVENUES								
Intergovernmental	\$ 243,182	\$ 232,000	\$ 150,954	\$ 81,046	\$ 232,000	0.0%	\$ 232,000	0.0%
Charges For Services	4,100,825	4,059,000	3,129,344	929,656	4,059,000	0.0%	\$ 4,100,000	1.0%
Interest Income	2,624	1,300	3,082	1,218	4,300	230.8%	\$ 4,300	0.0%
Other Financing Sources	7,192	-	-	-	-		\$ -	
TOTAL REVENUES	\$ 4,353,824	\$ 4,292,300	\$ 3,283,380	\$ 1,011,920	\$ 4,295,300	0.1%	\$ 4,336,300	
EXPENDITURES								
Operating Expenses	\$ 3,912,901	\$ 4,366,419	\$ 3,160,806	\$ 1,528,272	\$ 4,689,078	7.4%	\$ 4,393,444	-6.3%
TOTAL EXPENDITURES	\$ 3,912,901	\$ 4,366,419	\$ 3,160,806	\$ 1,528,272	\$ 4,689,078	7.4%	\$ 4,393,444	-6.3%
ENDING FUND BALANCE	\$ 1,232,258	\$ 649,673	\$ 1,354,832	\$ 838,480	\$ 838,480	29.1%	\$ 781,336	-6.8%
12% Reserve							469,548	
BALANCE AFTER RESERVE							311,788	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 0.6% above the 2015 Adopted and decreased 6.3% below the 2015 Amended.

The major source of revenue is a monthly service charge of \$1.76 projected to generate \$4.1 million.

MCS, LLC will not be receiving a CPI for 2016 in either of the fixed or variable components of the contracted program.

The professional services budget will be to hire a firm to evaluate our overall program and recommend new technologies for control and disease surveillance for mosquito control services.

**JEFFERSON PARISH, LOUISIANA**  
HEALTH UNIT

BUDGET # 21730  
(HEALTH & WELFARE FUNCTION)

**MISSION/FUNCTION(S):**

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

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

Function:

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

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	1	1	1		1		1	
BEGINNING FUND BALANCE	\$ 332,743	\$ 368,451	\$ 481,299	\$ 816,580	\$ 481,299	30.6%	\$ 551,204	14.5%
REVENUES								
Taxes	\$ 718,046	\$ 724,400	\$ 721,289	\$ 3,011	\$ 724,300	0.0%	\$ 724,300	0.0%
Intergovernmental	30,989	30,989	30,958	31	30,989	0.0%	30,958	-0.1%
Interest Income	2,900	4,000	3,923	2,177	6,100	52.5%	5,500	-9.8%
Miscellaneous	41,534	45,310	33,982	11,328	45,310	0.0%	45,310	0.0%
TOTAL REVENUES	\$ 793,469	\$ 804,699	\$ 790,152	\$ 16,547	\$ 806,699	0.2%	\$ 806,068	-0.1%
EXPENDITURES								
Personnel Services	\$ 63,350	\$ 57,842	\$ 12,780	\$ 45,062	\$ 57,842	0.0%	\$ 56,735	-1.9%
Operating Expenses	579,916	673,060	442,091	236,861	678,952	0.9%	678,519	-0.1%
Capital Outlay	1,648	-	-	-	-	0.0%	-	0.0%
Other Financing Uses	-	-	-	-	-	0.0%	175,000	
TOTAL EXPENDITURES	\$ 644,914	\$ 730,902	\$ 454,871	\$ 281,923	\$ 736,794	0.8%	\$ 910,254	23.5%
ENDING FUND BALANCE	\$ 481,299	\$ 442,248	\$ 816,580	\$ 551,204	\$ 551,204	24.6%	\$ 447,018	-18.9%
12% Reserve							77,390	
BALANCE AFTER RESERVE							369,628	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 24.5% above the 2015 Adopted and increased 23.5% above the 2015 Amended.

The major source of revenue for the Health Unit is Property Taxes. A health millage is levied at 2.21 mills and distributed between Animal Shelter, Health Unit, and Human Services Authority. The current distribution for the Health Unit is 10% of the 2.21 mills or .22 mills and is projected to generate approximately \$724,000.

**PERFORMANCE INDICATORS**

	2015 Estimated	2016 Estimated
Number of medical visits	21,643	21,643
Number of inspections for retail food establishments	10,436	10,436
Number of inspections for private premise complaints	729	729
Number of vital records issued (Death Certificates only effective 2/3/12)	7,660	7,660
Number of inspections for jails, schools, etc.	883	883
Sewerage activities and inspections of toilets	672	672
Total field visits for all programs	12,720	12,270

**JEFFERSON PARISH, LOUISIANA**  
HEALTH UNIT

BUDGET # : 21730

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**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 635,795	\$ 661,883	\$ 668,129	\$ 1,200,702	\$ 668,129	0.9%	\$ 729,116	9.1%
REVENUES								
Taxes	\$ 1,857,651	\$ 1,858,400	\$ 1,875,784	\$ 1,616	\$ 1,877,400	1.0%	\$ 1,877,400	0.0%
Intergovernmental	80,571	80,571	80,493	78	80,571	0.0%	80,493	-0.1%
Interest Income	5,690	4,000	7,783	5,217	13,000	225.0%	11,000	-15.4%
Miscellaneous	29	-	-	-	-			
TOTAL REVENUES	\$ 1,943,941	\$ 1,942,971	\$ 1,964,060	\$ 6,911	\$ 1,970,971	1.4%	\$ 1,968,893	-0.1%
EXPENDITURES								
Operating Expenses	\$ 1,911,607	\$ 1,909,984	\$ 1,431,487	\$ 478,497	\$ 1,909,984	0.0%	\$ 1,911,705	0.1%
TOTAL EXPENDITURES	\$ 1,911,607	\$ 1,909,984	\$ 1,431,487	\$ 478,497	\$ 1,909,984	0.0%	\$ 1,911,705	0.1%
ENDING FUND BALANCE	\$ 668,129	\$ 694,870	\$ 1,200,702	\$ 729,116	\$ 729,116	4.9%	\$ 786,304	7.8%
12% Reserve							229,393	
BALANCE AFTER RESERVE							556,911	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 0.1% above the 2015 Adopted and increased 0.1% above the 2015 Amended.

The major source of revenue for Human Services Authority Property Taxes. A health millage is levied at 2.21 mills and distributed between Animal Shelter, Health Unit, and Human Services Authority. The current distribution for Human Services Authority 26% of the 2.21 mills or .58 mills and is projected to generate approximately \$1.87 million.

**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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 171,654	\$ 165,081	\$ 168,334	\$ 214,203	\$ 168,334	2.0%	\$ 124,059	-26.3%
REVENUES								
Taxes	\$ 370,517	\$ 367,000	\$ 388,254	\$ 6,746	\$ 395,000	7.6%	\$ 400,100	1.3%
Interest Income	1,296	800	1,526	1,274	2,800	250.0%	2,100	-25.0%
TOTAL REVENUES	\$ 371,813	\$ 367,800	\$ 389,780	\$ 8,020	\$ 397,800	8.2%	\$ 402,200	1.1%
EXPENDITURES								
Operating Expenses	\$ 375,133	\$ 368,075	\$ 343,911	\$ 98,164	\$ 442,075	20.1%	\$ 392,279	-11.3%
TOTAL EXPENDITURES	\$ 375,133	\$ 368,075	\$ 343,911	\$ 98,164	\$ 442,075	20.1%	\$ 392,279	-11.3%
ENDING FUND BALANCE	\$ 168,334	\$ 164,806	\$ 214,203	\$ 124,059	\$ 124,059	-24.7%	\$ 133,980	8.0%
12% Reserve							45,016	
BALANCE AFTER RESERVE							88,965	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 6.6% above the 2015 Adopted and decreased 11.3% below the 2015 Amended, the 2015 budget included a one-time payment of \$52,000 and a \$2,000 a month increase to the monthly allotment.

The main revenue source is Property Taxes currently levied at 10.00 mills and projected to generate approximately \$400,100 toward operations.

The 2016 Budget contains a monthly allotment of \$32,500.



**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:**

- Renovate Live Oak, North Kenner, Rosedale, and Westwego libraries.
- Increase staff salaries to be competitive with neighboring parish libraries.
- Install video conferencing.
- Provide the ability to offer credit card payments online.

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	232	232	232		232		232	
BEGINNING FUND BALANCE	\$ 25,980,861	\$ 26,686,950	\$ 30,179,566	\$ 37,008,047	\$ 30,179,566	13.1%	\$ 28,517,085	-5.5%
REVENUES								
Taxes	\$ 20,583,671	\$ 20,546,000	\$ 20,768,147	\$ 133,836	\$ 20,901,983	1.7%	\$ 20,805,000	-0.5%
Intergovernmental	599,004	574,254	574,617	8,254	582,871	1.5%	566,000	-2.9%
Charges For Services	156,506	131,000	120,769	10,231	131,000	0.0%	141,000	7.6%
Fines & Forfeitures	197,005	162,000	150,120	11,880	162,000	0.0%	162,000	0.0%
Interest Income	149,232	85,000	186,707	78,293	265,000	211.8%	265,000	0.0%
Miscellaneous	25,602	20,000	18,962	10,438	29,400	47.0%	29,400	0.0%
Other Financing Sources	33,982	-	93,300	-	93,300		-	-100.0%
TOTAL REVENUES	\$ 21,745,002	\$ 21,518,254	\$ 21,912,622	\$ 252,932	\$ 22,165,554	3.0%	\$ 21,968,400	-0.9%
EXPENDITURES								
Personnel Services	\$ 9,904,867	\$ 11,076,123	\$ 7,323,672	\$ 3,752,451	\$ 11,076,123	0.0%	\$ 11,568,991	4.4%
Operating Expenses	4,912,834	7,167,697	3,718,505	3,818,769	7,537,274	5.2%	7,552,807	0.2%
Capital Outlay	1,193,596	1,644,500	931,864	1,172,674	2,104,538	28.0%	1,852,500	-12.0%
Other Financing Uses	1,535,000	2,960,100	3,110,100	-	3,110,100	5.1%	5,939,000	91.0%
TOTAL EXPENDITURES	\$ 17,546,297	\$ 22,848,420	\$ 15,084,141	\$ 8,743,894	\$ 23,828,035	4.3%	\$ 26,913,298	12.9%
ENDING FUND BALANCE	\$ 30,179,566	\$ 25,356,784	\$ 37,008,047	\$ 28,517,085	\$ 28,517,085	12.5%	\$ 23,572,187	-17.3%
12% Reserve							1,921,356	
BALANCE AFTER RESERVE							21,650,831	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 17.8% above the 2015 Adopted and increased 12.9% above the 2015 Amended.

The major source of revenue for the Library Department is Property Taxes currently levied at 6.36 mills and projected to generate approximately \$20.8 million for operations.

Capital Outlay includes funding to replace computer equipment, books and vehicles.

Transfer to capital increased mainly for major renovations and/or maintenance for aging buildings and for the new branch in River Ridge.

# JEFFERSON PARISH, LOUISIANA

## LIBRARY

BUDGET #: 21790

### POSITIONS:

	2014 Amended Budget	2015 Amended Budget	2016 Adopted Budget
<b>APPOINTED:</b>			
Director	1	1	1
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Account Clerk	2	2	2
A/C Heating Mechanic	1	1	1
Administrative Assistant	2	3	3
Administrative Mgmt. Spec.	3	3	3
Assistant Director	1	1	1
Assistant Property Manager	2	2	2
Building Maintenance Supervisor	1	1	1
Business Manager	1	1	1
Clerk	1	1	1
Computer Network Administrator	1	1	1
Computer Network Specialist	2	2	2
Computer Systems Analyst-Sr	1	2	2
Computer Systems Coordinator	1	1	1
Computer Systems Specialist	5	5	5
Custodian	1	1	1
Electrician	1	1	1
Grant/Fiscal Specialist	1	1	1
Information Specialist	1	1	1
Laborer	2	3	3
Librarian	62	62	62
Library Associate	79	81	81
Library Page	22	19	19
Library Technician	1	1	1
Maintenance Repairman	6	6	6
Park Landscaping Supervisor	1	1	1
Payroll Clerk	1	1	1
Property Manager	1	1	1
Shipping/Receiving Clerk	1	1	1
Trades Helper	2	1	1
Truck Driver	1	1	1
Typist Clerk	11	10	10
Webmaster	1	1	1
<b>TOTAL FULL TIME</b>	<b>220</b>	<b>220</b>	<b>220</b>
<b>PART TIME:</b>			
Library Associate	8	10	10
Library Page	4	2	2
<b>TOTAL PART TIME</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b>TOTAL POSITIONS</b>	<b><u>232</u></b>	<b><u>232</u></b>	<b><u>232</u></b>

# JEFFERSON PARISH, LOUISIANA

## LIBRARY

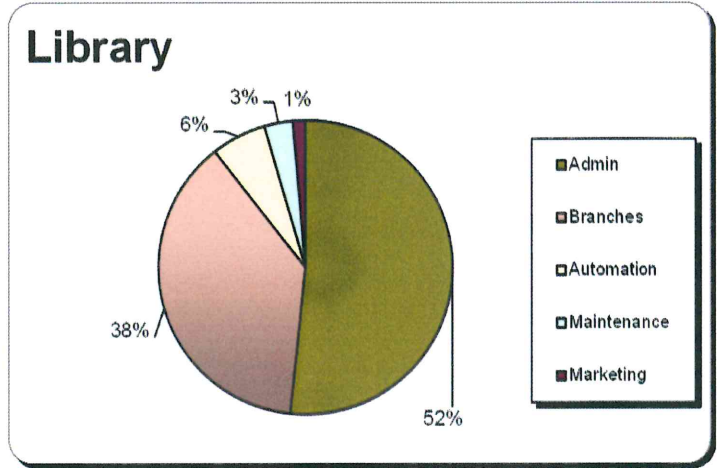
BUDGET #: 21790

(CULTURE & RECREATION FUNCTION)

### DISTRIBUTION OF FUNDING:

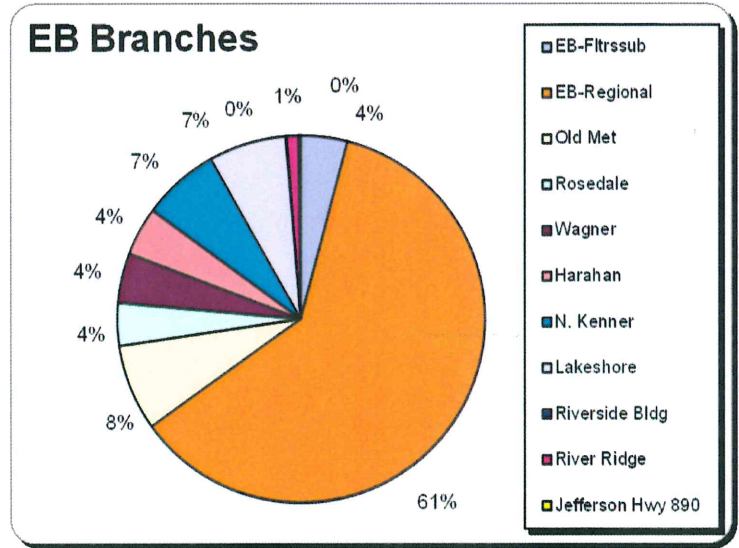
#### LIBRARY

Admin	\$ 13,895,123
Branches	\$ 10,177,309
Automation	\$ 1,632,453
Maintenance	\$ 838,500
Marketing	\$ 369,913
	\$ 26,913,298



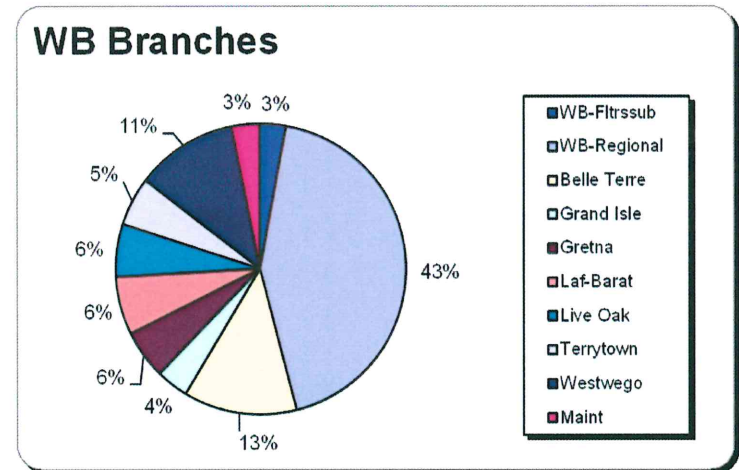
#### EB BRANCHES

EB-Filtrssub	\$ 266,258
EB-Regional	\$ 3,994,555
Old Met	\$ 496,604
Rosedale	\$ 246,151
Wagner	\$ 288,348
Harahan	\$ 278,546
N. Kenner	\$ 445,625
Lakeshore	\$ 446,242
Riverside Bldg	\$ 4,600
River Ridge	\$ 69,015
Jefferson Hwy 890	\$ 11,000
	\$ 6,546,944



#### WB BRANCHES

WB-Filtrssub	\$ 104,083
WB-Regional	\$ 1,565,534
Belle Terre	\$ 457,825
Grand Isle	\$ 131,749
Gretna	\$ 198,172
Laf-Barat	\$ 233,733
Live Oak	\$ 213,354
Terrytown	\$ 197,953
Westwego	\$ 413,439
Maint	\$ 114,523
	\$ 3,630,365



# 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 28 community centers and 24 satellite parks, the Bucktown Marina, the Bonnabel Boat Launch with a dog park and tot lot playground, Estelle Senior Center, and Segnette Field.
- Handling outside bookings of facilities by organizations and groups.
- Promoting and organizing athletic programs with emphasis on mass participation and recreation.
- Provides activities, classes, programs etc. to fill the leisure needs of the citizens of Jefferson Parish.
- Provides physical support for all programs as well as the maintenance of all community centers and sites.

### DEPARTMENTAL SUMMARY:

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	295	295	295		295		295	
BEGINNING FUND BALANCE	\$ 9,703,768	\$ 6,839,717	\$ 9,780,173	\$ 16,078,540	\$ 9,780,173	43.0%	\$ 7,452,833	-23.8%
REVENUES								
Taxes	\$ 20,267,483	\$ 20,235,000	\$ 20,298,751	\$ 163,250	\$ 20,462,001	1.1%	\$ 20,392,000	-0.3%
Intergovernmental	574,665	416,750	425,405	445	425,850	2.2%	416,373	-2.2%
Charges For Services	732,731	676,000	675,600	11,299	686,899	1.6%	674,000	-1.9%
Interest Income	71,072	51,000	86,909	53,091	140,000	174.5%	120,000	-14.3%
Miscellaneous	97,372	55,000	55,341	(341)	55,000	0.0%	61,500	11.8%
Other Financing Sources	327,965	224,327	331,537	1,000	332,537	48.2%	227,562	-31.6%
TOTAL REVENUES	\$ 22,071,288	\$ 21,658,077	\$ 21,873,543	\$ 228,744	\$ 22,102,287	2.1%	\$ 21,891,435	-1.0%
EXPENDITURES								
Personnel Services	\$ 14,024,819	\$ 15,447,559	\$ 10,194,358	\$ 5,310,201	\$ 15,504,559	0.4%	\$ 15,884,262	2.4%
Operating Expenses	6,501,883	7,474,385	4,841,790	3,150,407	7,992,197	6.9%	7,492,411	-6.3%
Capital Outlay	384,181	500,500	274,028	308,843	582,871	16.5%	275,000	-52.8%
Other Financing Uses	1,084,000	350,000	265,000	85,000	350,000	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 21,994,883	\$ 23,772,444	\$ 15,575,176	\$ 8,854,451	\$ 24,429,627	2.8%	\$ 23,651,673	-3.2%
ENDING FUND BALANCE	\$ 9,780,173	\$ 4,725,350	\$ 16,078,540	\$ 7,452,833	\$ 7,452,833	57.7%	\$ 5,692,595	-23.6%
12% Reserve							2,509,306	
BALANCE AFTER RESERVE							3,183,289	

### BUDGET HIGHLIGHTS:

The 2016 budget decreased 0.5% below the 2015 Adopted and decreased 3.2 % below the 2015 Amended.

The major source of revenue for Consolidated Recreation is Property Taxes currently levied at 8.08 mills and projected to generate approximately \$20.3 million toward operations.

The 2015 budget includes funding for various heavy equipment, furniture, office equipment and video equipment on an as needed basis.

### PERFORMANCE INDICATORS

	2014 Actual	2015 Estimated	2016 Estimated
Bookings	7,000	7,200	7,400
Leisure Service Participation	16,500	17,000	16,500
Athletic Participation	20,269	21,500	21,500

## JEFFERSON PARISH, LOUISIANA

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

### POSITIONS:

	2014 Amended Budget	2015 Amended Budget	2016 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
A/C Heating Mechanic	2	2	2
Administrative Assistant	4	5	5
Administrative Management Spec.	1	1	1
Asst. Director	1	1	1
Asst. Recreation Ctr. Supervisor	33	33	33
Building Maintenance Supv	2	2	2
Ceramics Pourer	1	1	1
Chemical Control Sprayer	2	2	2
Clerk	3	3	3
Electrician High Altitude	2	2	2
Electrician Supervisor	2	2	2
Equipment Operator	11	11	11
Facilities Reservations Coordinator	2	2	2
Foreman	7	7	7
Groundskeeper	61	61	61
Information Specialist	2	1	1
Maintenance Repairman	10	10	10
Payroll Clerk	1	1	1
Plumber	2	2	2
Receptionist	1	1	1
Recreation Administrator	2	2	2
Recreation Area Coordinator	6	6	6
Recreation Center Supervisor	27	27	27
Recreation Maintenance Supervisor	4	4	4
Recreation Special Program Supervisor	16	16	16
Recreation Zone Manager	5	5	5
Secretary	1	1	1
Shop Carpenter	2	2	2
Small Equipment Mechanic	1	1	1
Tradeshelper	5	5	5
Truck Driver	3	3	3
Typist Clerk	11	11	11
Warehouse Supervisor	2	2	2
Welder	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL FULL TIME</b>	<b>237</b>	<b>237</b>	<b>237</b>
PART TIME:			
Asst. Recreation Ctr. Supervisor	58	58	58
<b>TOTAL PART TIME</b>	<b>58</b>	<b>58</b>	<b>58</b>
<b>TOTAL POSITIONS</b>	<b><u>295</u></b>	<b><u>295</u></b>	<b><u>295</u></b>

# JEFFERSON PARISH, LOUISIANA

## CONSOLIDATED JEFFERSON RECREATION & COMMUNITY CENTER & PLAYGROUND DISTRICT

BUDGET # : 21830

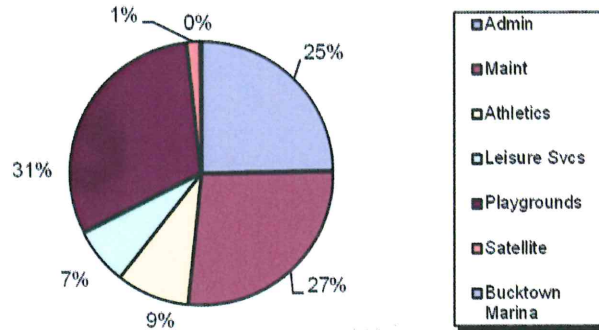
(CULTURE & RECREATION FUNCTION)

### DISTRIBUTION OF FUNDING:

#### Consol Jeff Recreation

Admin	\$ 5,855,641
Maint	\$ 6,359,822
Athletics	\$ 2,114,715
Leisure Svcs	\$ 1,649,331
Playgrounds	\$ 7,263,392
Satellite	\$ 358,444
Bucktown Marina	\$ 50,328
	\$ 23,651,673

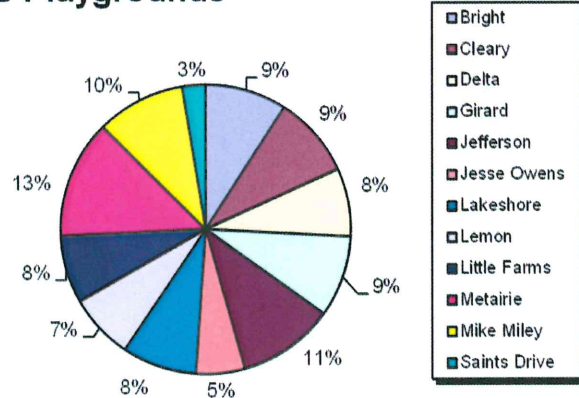
#### Consol Jeff Recreation



#### EB Playgrounds

Bright	\$ 334,943
Cleary	\$ 336,132
Delta	\$ 280,831
Girard	\$ 335,515
Jefferson	\$ 396,238
Jesse Owens	\$ 200,220
Lakeshore	\$ 306,196
Lemon	\$ 268,761
Little Farms	\$ 278,235
Metairie	\$ 489,120
Mike Miley	\$ 363,602
Saints Drive	\$ 96,013
	\$ 3,685,806

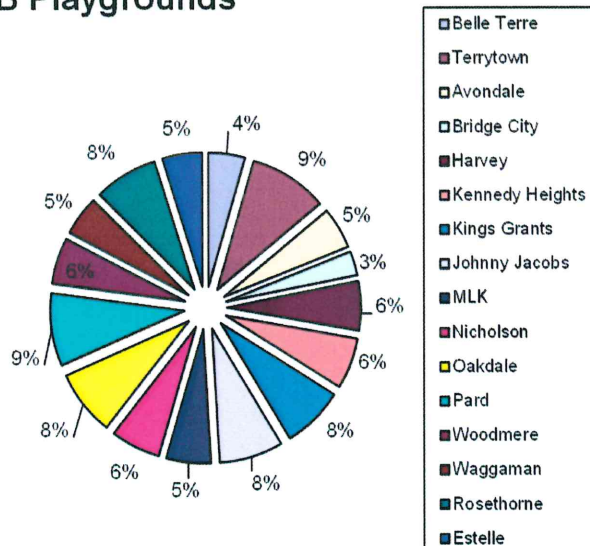
#### EB Playgrounds



#### WB Playgrounds

Belle Terre	\$ 157,887
Terrytown	\$ 339,757
Avondale	\$ 179,182
Bridge City	\$ 104,651
Harvey	\$ 212,533
Kennedy Heights	\$ 220,000
Kings Grants	\$ 268,594
Johnny Jacobs	\$ 274,630
MLK	\$ 193,227
Nicholson	\$ 213,977
Oakdale	\$ 281,464
Pard	\$ 313,694
Woodmere	\$ 200,507
Waggaman	\$ 172,488
Rosethorne	\$ 273,301
Estelle	\$ 171,694
	\$ 3,577,586

#### WB Playgrounds



**JEFFERSON PARISH, LOUISIANA**  
ALARIO CENTER

BUDGET #: 21850  
(CULTURE & RECREATION FUNCTION)

**MISSION/FUNCTION(S):**

The Alario Center mission is to generate revenue, stimulate the local economy and promote tourism.

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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	12	12	11		11		11	
BEGINNING FUND BALANCE	\$ 832,355	\$ 432,560	\$ 663,789	\$ 726,349	\$ 663,789	53.5%	\$ 341,636	-48.5%
REVENUES								
Intergovernmental	\$ 411,030	\$ 415,000	\$ 302,446	\$ 112,554	\$ 415,000	0.0%	\$ 415,000	0.0%
Charges For Services	623,147	596,000	618,434	(12,197)	606,237	1.7%	606,000	0.0%
Interest Income	3,470	2,000	2,889	1,111	4,000	100.0%	4,000	0.0%
Miscellaneous	5,992	-	-	-	-	0.0%	30,000	
Other Financing Sources	75,000	45,000	45,000	-	45,000	0.0%	45,000	0.0%
TOTAL REVENUES	\$ 1,118,639	\$ 1,058,000	\$ 968,769	\$ 101,468	\$ 1,070,237	1.2%	\$ 1,100,000	2.8%
EXPENDITURES								
Personnel Services	\$ 573,263	\$ 632,566	\$ 435,203	\$ 179,063	\$ 614,266	-2.9%	\$ 638,705	4.0%
Operating Expenses	708,488	708,401	471,006	307,118	778,124	9.8%	706,412	-9.2%
Capital Outlay	5,454	-	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES	\$ 1,287,205	\$ 1,340,967	\$ 906,209	\$ 486,181	\$ 1,392,390	3.8%	\$ 1,345,117	-3.4%
ENDING FUND BALANCE	\$ 663,789	\$ 149,593	\$ 726,349	\$ 341,636	\$ 341,636	128.4%	\$ 96,519	-71.7%
12% Reserve							96,519	
BALANCE AFTER RESERVE							-	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 0.3% above the 2015 Adopted and decreased 3.4% below the 2015 Amended.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
Bookings	255	307	336

# JEFFERSON PARISH, LOUISIANA

## ALARIO CENTER

BUDGET #: 21850

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
<b>APPOINTED:</b>			
General Manager Alario Center	1	1	1
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Alario Center Operation Manager	1	1	1
Alario Center Marketing Manager Asst	1	1	1
Alario Center Market/Sales Associate	2	1	1
Assistant Alario Center GM	1	1	1
Executive Assistant	1	1	1
Foreman	1	1	1
Laborer	3	3	3
Secretary	1	1	1
<b>TOTAL FULL TIME</b>	<b>12</b>	<b>11</b>	<b>11</b>
<b>TOTAL POSITIONS</b>	<b><u>12</u></b>	<b><u>11</u></b>	<b><u>11</u></b>



**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. This park is being maintained as an open green space for both active and passive recreation and leisure pursuits.

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 109,828	\$ 249,097	\$ 197,882	\$ 150,651	\$ 197,882	-20.6%	\$ 304,460	53.9%
REVENUES								
Charge for Services	\$ 939,239	\$ 944,000	\$ 719,176	\$ 224,824	\$ 944,000	0.0%	\$ 944,000	0.0%
Interest Income	610	1,000	1,307	(307)	1,000	0.0%	1,000	0.0%
TOTAL REVENUES	\$ 939,849	\$ 945,000	\$ 720,483	\$ 224,517	\$ 945,000	0.0%	\$ 945,000	0.0%
EXPENDITURES								
Operating Expenses	\$ 90,883	\$ 142,998	\$ 72,290	\$ 70,708	\$ 142,998	0.0%	\$ 167,807	17.3%
Other Financing Uses	760,912	695,424	695,424	-	695,424	0.0%	700,891	0.8%
TOTAL EXPENDITURES	\$ 851,795	\$ 838,422	\$ 767,714	\$ 70,708	\$ 838,422	0.0%	\$ 868,698	3.6%
ENDING FUND BALANCE	\$ 197,882	\$ 355,675	\$ 150,651	\$ 304,460	\$ 304,460	-14.4%	\$ 380,762	25.1%
12% Reserve							10,906	
BALANCE AFTER RESERVE							\$ 369,856	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 3.6% above the 2015 Adopted and increased 3.6% above the 2015 Amended budgets.

Along with three pavilions and a restroom facility, a boardwalk and additional roadway were added as park enhancements in 2015. As the park includes more attractions such as additional roadway and a disk golf course, additional expenses will be needed for upkeep.

**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 monies monthly to the Town of Grand Isle to operate the playground district.

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 176,575	\$ 183,279	\$ 183,552	\$ 298,576	\$ 183,552	0.1%	\$ 144,130	-21.5%
REVENUES								
Taxes	\$ 379,866	\$ 376,000	\$ 398,551	\$ 3,749	\$ 402,300	7.0%	\$ 402,300	0.0%
Interest Income	1,358	1,000	1,676	1,024	2,700	170.0%	2,700	0.0%
TOTAL REVENUES	\$ 381,224	\$ 377,000	\$ 400,227	\$ 4,773	\$ 405,000	7.4%	\$ 405,000	0.0%
EXPENDITURES								
Operating Expenses	\$ 374,247	\$ 380,422	\$ 285,203	\$ 159,219	\$ 444,422	16.8%	\$ 380,432	-14.4%
TOTAL EXPENDITURES	\$ 374,247	\$ 380,422	\$ 285,203	\$ 159,219	\$ 444,422	16.8%	\$ 380,432	-14.4%
ENDING FUND BALANCE	\$ 183,552	\$ 179,857	\$ 298,576	\$ 144,130	\$ 144,130	-19.9%	\$ 168,698	17.0%
12% Reserve							44,910	
BALANCE AFTER RESERVE							123,788	

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 14.4% below the 2015 Amended due to a one-time payment of \$64,000 in 2015.

The main revenue source is Property Taxes currently levied at 10 mills and projected to generate approximately \$402,000 toward operations.

The 2016 Budget contains a monthly allotment of \$31,500.

**JEFFERSON PARISH, LOUISIANA**  
LAFRENIERE PARK

BUDGET #: 21950  
(CULTURE & RECREATION FUNCTION)

**MISSION/FUNCTION(S):**

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

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	30	30	30		30		30	
BEGINNING FUND BALANCE	\$ 665,747	\$ 459,509	\$ 692,560	\$ 769,688	\$ 692,560	50.7%	\$ 453,012	-34.6%
REVENUES								
Charges For Services	\$ 1,973,321	\$ 1,930,500	\$ 1,519,358	\$ 411,142	\$ 1,930,500	0.0%	\$ 1,975,500	2.3%
Interest Income	2,060	1,500	2,121	721	2,842	89.5%	3,500	23.2%
Miscellaneous	18,716	-	1,316	(658)	658		-	-100.0%
Other Financing Sources	25,000	-	-	-	-		-	
TOTAL REVENUES	\$ 2,019,098	\$ 1,932,000	\$ 1,522,795	\$ 411,205	\$ 1,934,000	0.1%	\$ 1,979,000	2.3%
EXPENDITURES								
Personnel Services	\$ 1,365,454	\$ 1,552,781	\$ 1,015,387	\$ 537,394	\$ 1,552,781	0.0%	\$ 1,603,217	3.2%
Operating Expenses	624,616	616,907	430,280	190,487	620,767	0.6%	539,069	-13.2%
Capital Outlay	2,215	-	0	-	-		-	
TOTAL EXPENDITURES	\$ 1,992,285	\$ 2,169,688	\$ 1,445,667	\$ 727,881	\$ 2,173,548	0.2%	\$ 2,142,286	-1.4%
ENDING FUND BALANCE	\$ 692,560	\$ 221,821	\$ 769,688	\$ 453,012	\$ 453,012	104.2%	\$ 289,726	-36.0%
12% Reserve							239,074	
BALANCE AFTER RESERVE							50,652	

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 1.3% below the 2015 Adopted and decreased 1.4% below the 2015 Amended.

The major source of revenue is a monthly service charge of \$1.38 per household projected to generate \$1.76 million. Additional revenue is collected from facility use and amusement ride fees.

There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

## LAFRENIERE PARK

BUDGET #: 21950

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Assistant Park Manager	2	2	2
Electrician	1	1	1
Equipment Operator	3	3	3
Facilities Reservations Coord	1	1	1
Foreman	1	1	1
Groundskeeper	8	8	8
Park Landscape Supervisor	1	1	1
Park Manager	1	1	1
Park Ranger	4	4	4
Recreation Maintenance Supv	1	1	1
Security Officer	1	1	1
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	26	26	26
PART TIME:			
Amusement Ride Operator	2	2	2
Park Ranger	2	2	2
TOTAL PART TIME	4	4	4
TOTAL POSITIONS	<u>30</u>	<u>30</u>	<u>30</u>

**JEFFERSON PARISH, LOUISIANA**  
LASALLE PARK

BUDGET #: 21970  
(CULTURE & RECREATION FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	9	9	9		9		9	
BEGINNING FUND BALANCE	\$ 1,123,925	\$ 589,051	\$ 783,044	\$ 791,147	\$ 783,044	32.9%	\$ 875,898	11.9%
REVENUES								
Taxes	\$ 400,000	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	0.0%	\$ 400,000	0.0%
Intergovernmental	504,291	\$ 440,000	360,219	79,781	440,000	0.0%	440,000	0.0%
Charge for Services	90,959	102,500	58,148	44,352	102,500	0.0%	89,000	-13.2%
Interest Income	5,189	3,200	5,324	3,876	9,200	187.5%	8,000	-13.0%
Miscellaneous	2,951	-	-	-	-		-	
TOTAL REVENUES	\$ 1,003,390	\$ 945,700	\$ 423,691	\$ 528,009	\$ 951,700	0.6%	\$ 937,000	-1.5%
EXPENDITURES								
Personnel Services	\$ 325,196	\$ 395,080	\$ 229,101	\$ 165,979	\$ 395,080	0.0%	\$ 396,072	0.3%
Operating Expenses	200,120	390,146	164,934	222,100	387,034	-0.8%	424,321	9.6%
Capital Outlay	-	67,500	21,553	-	76,732	13.7%	-	-100.0%
Other Financing Uses	818,955	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 1,344,271	\$ 852,726	\$ 415,588	\$ 388,079	\$ 858,846	0.7%	\$ 820,393	-4.5%
ENDING FUND BALANCE	\$ 783,044	\$ 682,025	\$ 791,147	\$ 931,077	\$ 875,898	28.4%	\$ 992,505	13.3%
12% Reserve							63,038	
BALANCE AFTER RESERVE							\$ 929,467	

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 3.8% below the 2015 Adopted and decreased 4.5% below the 2015 Amended.

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.

# JEFFERSON PARISH, LOUISIANA

## LASALLE PARK

BUDGET #: 21970

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Groundskeeper	4	4	4
Recreation Center Supervisor	1	1	1
Recreation Center Sup. Asst	3	3	3
Security Officer	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	9	9	9
TOTAL POSITIONS	<u>9</u>	<u>9</u>	<u>9</u>

**JEFFERSON PARISH, LOUISIANA**  
OFF TRACK BETTING

BUDGET #: 22010  
(CULTURE & RECREATION FUNCTION)

**MISSION/FUNCTION(S):**

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ 1,378,194	\$ 989,690	\$ 1,016,501	\$ 989,690	-28.2%	\$ 820,554	-17.1%
REVENUES								
Charges for Services	\$ 580,217	\$ 600,000	\$ 427,996	\$ 172,004	\$ 600,000	0.0%	\$ 590,000	-1.7%
Interest Income	4,021	-	3,697	2,303	6,000		5,000	-16.7%
Other Financing Sources	2,116,257	-	1,691	(1)	1,690		-	-100.0%
TOTAL REVENUES	\$ 2,700,495	\$ 600,000	\$ 433,384	\$ 174,306	\$ 607,690	1.3%	\$ 595,000	-2.1%
EXPENDITURES								
Operating Expenses	\$ 103,288	\$ -	\$ 110,000	\$ 211,753.00	\$ 321,753		\$ 8,376	-97.4%
Other Financing Uses	1,607,517	237,884	296,573	158,500.0	455,073	91.3%	236,620	-48.0%
TOTAL EXPENDITURES	\$ 1,710,805	\$ 237,884	\$ 406,573	\$ 370,253	\$ 776,826	226.6%	\$ 244,996	-68.5%
ENDING FUND BALANCE	\$ 989,690	\$ 1,740,310	\$ 1,016,501	\$ 820,554	\$ 820,554	-52.9%	\$ 1,170,558	42.7%
12% Reserve							12,395	
BALANCE AFTER RESERVE							\$ 1,158,163	

**BUDGET HIGHLIGHTS:**

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

**JEFFERSON PARISH, LOUISIANA**  
VIDEO POKER FUND

BUDGET # : 22020  
(CULTURE & RECREATION FUNCTION)

**MISSION/FUNCTION(S):**

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ 1,315,402	\$ 1,322,252	\$ 903,057	\$ 1,322,252	0.5%	\$ 1,435,581	8.6%
REVENUES								
Charges for Services	\$ 1,650,359	\$ 1,630,000	\$ 1,013,477	\$ 616,523	\$ 1,630,000	0.0%	\$ 1,630,000	0.0%
Interest Income	3,692	-	4,684	2,316	7,000		5,800	-17.1%
Other Financing Sources	1,841,475	-	1,691	-	1,691		-	-100.0%
TOTAL REVENUES	\$ 3,495,526	\$ 1,630,000	\$ 1,019,852	\$ 618,839	\$ 1,638,691	0.5%	\$ 1,635,800	-0.2%
EXPENDITURES								
Operating Expenses	\$ 474,457	\$ -	\$ 551,900	\$ 85,315	\$ 637,215		\$ 11,120	-98.3%
Other Financing Uses	1,698,818	471,960	887,147	1,000	888,147	88.2%	474,750	-46.5%
TOTAL EXPENDITURES	\$ 2,173,275	\$ 471,960	\$ 1,439,047	\$ 86,315	\$ 1,525,362	223.2%	\$ 485,870	-68.1%
ENDING FUND BALANCE	\$ 1,322,252	\$ 2,473,442	\$ 903,057	\$ 1,435,581	\$ 1,435,581	-42.0%	\$ 2,585,511	80.1%
12% Reserve							56,935	
BALANCE AFTER RESERVE							\$ 2,528,576	

**BUDGET HIGHLIGHTS:**

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



**JEFFERSON PARISH, LOUISIANA**  
TOURISM FUND

BUDGET #: 22030  
(CULTURE & RECREATION FUNCTION)

**MISSION/FUNCTION(S):**

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ 4,161,853	\$ 3,955,653	\$ 3,135,150	\$ 3,955,653	-5.0%	\$ 3,307,180	-16.4%
REVENUES								
Taxes	\$ 1,298,649	\$ 1,300,000	\$ 853,032	\$ 446,968	\$ 1,300,000	0.0%	\$ 1,294,000	-0.5%
Interest Income	11,556	-	\$ 15,328	8,672	24,000		24,000	0.0%
Other Financing Uses	3,593,691	-	-	-	-		-	
TOTAL REVENUES	\$ 4,903,895	\$ 1,300,000	\$ 868,360	\$ 455,640	\$ 1,324,000	1.8%	\$ 1,318,000	-0.5%
EXPENDITURES								
Operating Expenses	\$ 322,952	\$ -	\$ 630,591	\$ 283,610	\$ 914,201		\$ 4,948	-99.5%
Other Financing Uses	625,290	-	1,058,272	-	1,058,272		-	-100.0%
TOTAL EXPENDITURES	\$ 948,242	\$ -	\$ 1,688,863	\$ 283,610	\$ 1,972,473		\$ 4,948	-99.7%
ENDING FUND BALANCE	\$ 3,955,653	\$ 5,461,853	\$ 3,135,150	\$ 3,307,180	\$ 3,307,180	-39.4%	\$ 4,620,232	39.7%
12% Reserve							38,754	
BALANCE AFTER RESERVE							\$ 4,581,478	

**BUDGET HIGHLIGHTS:**

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

**JEFFERSON PARISH, LOUISIANA**  
WESTBANK RIVERBOAT GAMING FUND

BUDGET #: 22040  
(CULTURE & RECREATION FUNCTION)

**MISSION/FUNCTION(S):**

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	N/A	N/A	N/A		N/A			
	\$ -	\$ 4,303,886	\$ 3,727,091	\$ 2,291,175	\$ 3,727,091	-13.4%	\$ 1,666,103	-55.3%
REVENUES								
Charges for Services	\$ 2,089,793	\$ 2,200,000	\$ 1,571,478	\$ 628,522	\$ 2,200,000	0.0%	\$ 2,100,000	-4.5%
Interest Income	12,265	-	11,041	8,959	20,000		20,000	0.0%
Other Financing Uses	4,621,080		258,070	-	258,070		-	-100.0%
TOTAL REVENUES	\$ 6,723,138	\$ 2,200,000	\$ 1,840,589	\$ 637,481	\$ 2,478,070	12.6%	\$ 2,120,000	-14.4%
EXPENDITURES								
Operating Expenses	\$ 442,397	\$ -	\$ 899,258	\$ 519,303	\$ 1,418,561		\$ 14,732	-99.0%
Other Financing Uses	2,553,650	-	2,377,247	743,250	3,120,497		-	-100.0%
TOTAL EXPENDITURES	\$ 2,996,047	\$ -	\$ 3,276,505	\$ 1,262,553	\$ 4,539,058		\$ 14,732	-99.7%
ENDING FUND BALANCE	\$ 3,727,091	\$ 6,503,886	\$ 2,291,175	\$ 1,666,103	\$ 1,666,103	-74.4%	\$ 3,771,371	126.4%
12% Reserve							53,088	
BALANCE AFTER RESERVE							\$ 3,718,284	

**BUDGET HIGHLIGHTS:**

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

**JEFFERSON PARISH, LOUISIANA**  
HEALTH PREMIUM RETURN FUND

BUDGET #: 22060  
(CULTURE & RECREATION FUNCTION)

**MISSION/FUNCTION(S):**

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited N/A	2015 Adopted Budget N/A	2015 YTD Actual N/A	Estimated Remaining for 2015	2015 Amended Budget N/A	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget N/A	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 462,632	\$ 266,687	\$ 462,632		\$ 237,332	-48.7%
REVENUES								
Interest Income	\$ 540	\$ -	\$ 1,181	\$ 819	\$ 2,000		\$ -	-100.0%
Miscellaneous	1,174,184	-	-	-	-		-	
TOTAL REVENUES	\$ 1,174,724	\$ -	\$ 1,181	\$ 819	\$ 2,000		\$ -	-100.0%
EXPENDITURES								
Operating Expenses	\$ 250,000	\$ -	\$ -	\$ -	\$ -		\$ -	
Capital Outlay	-	-	187,126	-	187,300		-	-100.0%
Other Financing Uses	462,092	-	10,000	30,000	40,000		-	-100.0%
TOTAL EXPENDITURES	\$ 712,092	\$ -	\$ 197,126	\$ 30,000	\$ 227,300		\$ -	-100.0%
ENDING FUND BALANCE	\$ 462,632	\$ -	\$ 266,687	\$ 237,506	\$ 237,332		\$ 237,332	0.0%
12% Reserve							30,000	
BALANCE AFTER RESERVE							\$ 207,332	

**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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 112,095	\$ 121,389	\$ 128,175	\$ 356,365	\$ 128,175	5.6%	\$ 173,700	35.5%
REVENUES								
Taxes	\$ 729,749	\$ 724,000	\$ 765,288	\$ 6,012	\$ 771,300	6.5%	\$ 768,800	-0.3%
Intergovernmental	9,520	9,520	10,765	-	10,765	13.1%	10,765	0.0%
Interest Income	1,656	1,000	2,309	1,391	3,700	270.0%	3,100	-16.2%
TOTAL REVENUES	\$ 740,925	\$ 734,520	\$ 778,362	\$ 7,403	\$ 785,765	7.0%	\$ 782,665	-0.4%
EXPENDITURES								
Operating Expenses	\$ 724,845	\$ 738,995	\$ 550,172	\$ 190,068	\$ 740,240	0.2%	\$ 743,152	0.4%
TOTAL EXPENDITURES	\$ 724,845	\$ 738,995	\$ 550,172	\$ 190,068	\$ 740,240	0.2%	\$ 743,152	0.4%
ENDING FUND BALANCE	\$ 128,175	\$ 116,914	\$ 356,365	\$ 173,700	\$ 173,700	48.6%	\$ 213,213	22.7%
12% Reserve							86,981	
BALANCE AFTER RESERVE							126,232	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 0.6% above the 2015 Adopted and increased 0.4% above the Amended Budgets.

The main revenue source is Property Taxes currently levied at 19.2 mills and projected to generate approximately \$768,000 toward operations.

The 2016 Budget contains a monthly allotment of \$55,000

**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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 172,068	\$ 234,988	\$ 251,891	\$ 435,903	\$ 251,891	7.2%	\$ 272,184	8.1%
REVENUES								
Taxes	\$ 692,146	\$ 660,000	\$ 672,775	\$ 325	\$ 673,100	2.0%	\$ 672,600	-0.1%
Intergovernmental	16,223	14,723	16,673	-	16,673	13.2%	16,673	0.0%
Interest Income	1,897	1,300	2,461	1,739	4,200	223.1%	3,000	-28.6%
TOTAL REVENUES	\$ 710,265	\$ 676,023	\$ 691,909	\$ 2,064	\$ 693,973	2.7%	\$ 692,273	-0.2%
EXPENDITURES								
Operating Expenses	\$ 630,442	\$ 671,730	\$ 507,897	\$ 165,783	\$ 673,680	0.3%	\$ 667,697	-0.9%
TOTAL EXPENDITURES	\$ 630,442	\$ 671,730	\$ 507,897	\$ 165,783	\$ 673,680	0.3%	\$ 667,697	-0.9%
ENDING FUND BALANCE	\$ 251,891	\$ 239,281	\$ 435,903	\$ 272,184	\$ 272,184	13.8%	\$ 296,760	9.0%
12% Reserve							75,653	
BALANCE AFTER RESERVE							221,107	

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 0.6% below the 2015 Adopted and decreased 0.9% below the Amended Budgets.

The main revenue source is Property Taxes currently levied at 16.72 mills and projected to generate \$672,600 for operations.

The 2016 Budget contains a monthly allotment of \$53,500

**JEFFERSON PARISH, LOUISIANA**  
EAST BANK CONSOLIDATED FIRE

BUDGET #: 22100  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	281	281	281		281		281	
BEGINNING FUND BALANCE	\$ 9,909,040	\$ 14,226,825	\$ 13,357,941	\$ 26,863,766	\$ 13,357,941	-6.1%	\$ 14,878,844	11.4%
REVENUES								
Taxes	\$ 37,441,172	\$ 37,464,000	\$ 38,006,285	\$ 195,715	\$ 38,202,000	2.0%	\$ 38,202,000	0.0%
Intergovernmental	2,062,302	2,062,302	1,734,335	415,571	2,149,906	4.2%	2,548,925	18.6%
Charge for Services	411,029	408,000	422,140	860	423,000	3.7%	423,000	0.0%
Interest Income	112,450	50,000	149,150	87,850	237,000	374.0%	180,000	-24.1%
Miscellaneous	79,130	25,000	30,703	(5,703)	25,000	0.0%	35,000	40.0%
Other Financing Sources	37,085	38,568	52,945	-	52,945	37.3%	38,568	-27.2%
TOTAL REVENUES	\$ 40,143,167	\$ 40,047,870	\$ 40,395,558	\$ 694,293	\$ 41,089,851	2.6%	\$ 41,427,493	0.8%
EXPENDITURES								
Personnel Services	\$ 29,577,889	\$ 28,944,584	\$ 23,183,896	\$ 8,213,504	\$ 31,397,400	8.5%	\$ 33,317,288	6.1%
Operating Expenses	4,042,473	4,673,014	2,673,603	2,141,626	4,815,229	3.0%	4,686,588	-2.7%
Capital Outlay	973,904	2,143,980	964,734	2,324,085	3,288,819	53.4%	2,388,800	-27.4%
Other Financing Uses	2,100,000	-	67,500	-	67,500		-	-100.0%
TOTAL EXPENDITURES	\$ 36,694,266	\$ 35,761,578	\$ 26,889,733	\$ 12,679,215	\$ 39,568,948	10.6%	\$ 40,392,676	2.1%
ENDING FUND BALANCE	\$ 13,357,941	\$ 18,513,117	\$ 26,863,766	\$ 14,878,844	\$ 14,878,844	-19.6%	\$ 15,913,661	7.0%
12% Reserve							4,151,312	
BALANCE AFTER RESERVE							11,762,349	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 12.9% above the 2015 Adopted and increased 2.1% above the 2015 Amended.

The main revenue source is Property Taxes currently levied at 25 mills and projected to generate approximately \$38.2 million for operations.

Capital outlay includes funding to replace equipment, software, computers and vehicles.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
Inspections	11,465	7,076	8000
Scheduled training Classes	730	550	620
Department Training in House	820	344	530
Public Education (School Visits)	90	64	72

# JEFFERSON PARISH, LOUISIANA

## EAST BANK CONSOLIDATED FIRE

BUDGET #: 22100

### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
<b>APPOINTED:</b>			
Director of Fire	1	1	1
<b>UNCLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Arson Investigator	3	3	3
Assistant Fire Chief	3	3	3
Captain	30	30	30
Department Record Clerk	4	4	4
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	96	96	96
Fire Prevention Chief	1	1	1
Fire Prevention Inspector	6	6	6
Fire Technician	2	2	2
IT Specialist	0	0	0
Lieutenant	48	48	48
Property Manager	1	1	1
Safety Officer	1	1	1
Training Officer	<u>3</u>	<u>3</u>	<u>3</u>
<b>TOTAL UNCLASSIFIED</b>	<b>274</b>	<b>274</b>	<b>274</b>
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Assistant Director	1	1	1
Computer Network Administrator	1	1	1
Hazard Mat Risk Asst Coord.	1	1	1
Administrative Assistant	2	2	2
Hazmat Risk Coordinator	1	1	1
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL FULL TIME</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>TOTAL POSITIONS</b>	<b><u>281</u></b>	<b><u>281</u></b>	<b><u>281</u></b>

**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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,192,730	\$ 2,127,364	\$ 2,155,515	\$ 3,650,264	\$ 2,155,515	1.3%	\$ 3,185,353	47.8%
REVENUES								
Taxes	\$ 3,012,032	\$ 3,006,000	\$ 3,045,490	\$ 7,510	\$ 3,053,000	1.6%	\$ 3,048,000	-0.2%
Intergovernmental	207,120	207,120	228,241	156	228,397	10.3%	228,241	-0.1%
Charges For Services	365,862	373,000	243,480	129,520	373,000	0.0%	373,000	0.0%
Interest Income	11,724	7,500	16,783	9,717	26,500	253.3%	22,000	-17.0%
TOTAL REVENUES	\$ 3,596,739	\$ 3,593,620	\$ 3,533,994	\$ 146,903	\$ 3,680,897	2.4%	\$ 3,671,241	2.2%
EXPENDITURES								
Operating Expenses	\$ 2,596,869	\$ 2,591,214	\$ 2,000,677	\$ 611,814	\$ 2,612,491	0.8%	\$ 2,611,471	0.0%
Other Financing Uses	37,085	38,568	38,568	-	38,568	0.0%	38,568	0.0%
TOTAL EXPENDITURES	\$ 2,633,954	\$ 2,629,782	\$ 2,039,245	\$ 611,814	\$ 2,651,059	0.8%	\$ 2,650,039	0.0%
ENDING FUND BALANCE	\$ 2,155,515	\$ 3,091,202	\$ 3,650,264	\$ 3,185,353	\$ 3,185,353	3.0%	\$ 4,206,555	32.1%
12% Reserve							311,624	
BALANCE AFTER RESERVE							3,894,931	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 0.8% above the 2015 Adopted and remained consistent with the Amended Budgets.

The main revenue source is Property Tax levied at 20 mills and projected to generate \$3 million toward operations.

The 2016 Budget contains a monthly allotment of \$200,000. Also, this budget includes a transfer of \$38,568 to EBCF for fire services provided to citizens north of I-10 within this taxing district.



**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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 3,435,853	\$ 2,204,203	\$ 2,196,847	\$ 3,767,969	\$ 2,196,847	-0.3%	\$ 3,155,716	43.6%
REVENUES								
Taxes	\$ 2,777,020	\$ 3,389,000	\$ 3,432,223	\$ 32,777	\$ 3,465,000	2.2%	\$ 3,453,000	-0.3%
Intergovernmental	139,003	139,003	161,455	(8,190)	153,265	10.3%	161,455	5.3%
Interest Income	17,371	10,000	17,815	10,185	28,000	180.0%	23,000	-17.9%
TOTAL REVENUES	\$ 2,933,394	\$ 3,538,003	\$ 3,611,493	\$ 34,772	\$ 3,646,265	3.1%	\$ 3,637,455	-0.2%
EXPENDITURES								
Operating Expenses	\$ 4,172,400	\$ 2,673,134	\$ 2,040,371	\$ 647,025	\$ 2,687,396	0.5%	\$ 2,699,152	0.4%
TOTAL EXPENDITURES	\$ 4,172,400	\$ 2,673,134	\$ 2,040,371	\$ 647,025	\$ 2,687,396	0.5%	\$ 2,699,152	0.4%
ENDING FUND BALANCE	\$ 2,196,847	\$ 3,069,072	\$ 3,767,969	\$ 3,155,716	\$ 3,155,716	2.8%	\$ 4,094,019	29.7%
12% Reserve							500,688	
BALANCE AFTER RESERVE							3,593,331	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 1.0% above the 2015 Adopted and increased 0.4% above the Amended Budgets.

The main revenue source is Property Tax levied at 20 mills and is projected to generate approximately \$3.45 million toward operations.

The 2016 Budget contains a monthly allotment of \$210,000.

**JEFFERSON PARISH, LOUISIANA**  
FIRE DISTRICT NO. 6

BUDGET #: 22130  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 5,691,368	\$ 6,804,976	\$ 6,727,400	\$ 8,579,569	\$ 6,727,400	-1.1%	\$ 7,796,886	15.9%
REVENUES								
Taxes	\$ 4,318,878	\$ 4,416,000	\$ 4,293,351	\$ 32,649	\$ 4,326,000	-2.0%	\$ 4,322,000	-0.1%
Intergovernmental	126,133	126,133	140,323	163	140,486	11.4%	140,323.00	-0.1%
Interest Income	33,033	19,000	38,369	22,631	61,000	221.1%	50,000.00	-18.0%
TOTAL REVENUES	\$ 4,478,044	\$ 4,561,133	\$ 4,472,043	\$ 55,443	\$ 4,527,486	-0.7%	\$ 4,512,323	-0.3%
EXPENDITURES								
Operating Expenses	\$ 3,442,012	\$ 3,443,647	\$ 2,619,874	\$ 838,126	\$ 3,458,000	0.4%	\$ 3,461,807	0.1%
TOTAL EXPENDITURES	\$ 3,442,012	\$ 3,443,647	\$ 2,619,874	\$ 838,126	\$ 3,458,000	0.4%	\$ 3,461,807	0.1%
ENDING FUND BALANCE	\$ 6,727,400	\$ 7,922,462	\$ 8,579,569	\$ 7,796,886	\$ 7,796,886	-1.6%	\$ 8,847,402	13.5%
12% Reserve							413,041	
BALANCE AFTER RESERVE							\$ 8,434,361	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 0.5% above the 2015 Adopted and increased 0.1% above the 2015 Amended.

The main revenue source is Property Taxes currently levied at 23.92 mills and projected to generate approximately \$4.3 million towards operations.

The 2016 Budget contains a monthly allotment of \$275,000.

**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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 615,970	\$ 744,687	\$ 777,994	\$ 1,647,349	\$ 777,994	4.5%	\$ 694,654	-10.7%
REVENUES								
Taxes	\$ 4,022,689	\$ 3,892,000	\$ 3,851,279	\$ 34,721	\$ 3,886,000	-0.2%	\$ 3,877,000	-0.2%
Intergovernmental	110,183	110,183	121,620	(72)	121,548	10.3%	121,620	0.1%
Charges For Services	308,879	300,000	210,946	89,054	300,000	0.0%	309,000	3.0%
Interest Income	8,287	5,000	10,985	7,015	18,000	260.0%	15,000	-16.7%
Miscellaneous	3,655	-	-	-	-		-	
TOTAL REVENUES	\$ 4,453,693	\$ 4,307,183	\$ 4,194,830	\$ 130,718	\$ 4,325,548	0.4%	\$ 4,322,620	-0.1%
EXPENDITURES								
Operating Expenses	\$ 3,969,669	\$ 4,075,523	\$ 3,003,475	\$ 1,083,413	\$ 4,086,888	0.3%	\$ 4,088,187	0.0%
Other Financing Uses	322,000	322,000	322,000	-	322,000	0.0%	322,000	0.0%
TOTAL EXPENDITURES	\$ 4,291,669	\$ 4,397,523	\$ 3,325,475	\$ 1,083,413	\$ 4,408,888	0.3%	\$ 4,410,187	0.0%
ENDING FUND BALANCE	\$ 777,994	\$ 654,347	\$ 1,647,349	\$ 694,654	\$ 694,654	6.2%	\$ 607,087	-12.6%
12% Reserve							476,360	
BALANCE AFTER RESERVE							130,726	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 0.3% above the 2015 Adopted and remains consistent with the 2015 Amended.

The 2016 Budget contains a monthly allotment of:

Bridge City	\$65,700
Nine Mile Point	\$65,700
Avondale	\$65,700
Live Oak	\$65,700
Herbert Wallace	\$65,700

The main revenue source is Property Taxes currently levied at 24.36 mills and projected to generate \$3.87 million towards operations.

**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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,893,584	\$ 2,414,672	\$ 2,438,910	\$ 4,573,791	\$ 2,438,910	1.0%	\$ 2,945,488	20.8%
REVENUES								
Taxes	\$ 7,664,230	\$ 7,662,000	\$ 7,434,200	\$ 175,800	\$ 7,610,000	-0.7%	\$ 7,547,000	-0.8%
Intergovernmental	259,435	259,829	280,845	121	280,966	8.1%	277,845	-1.1%
Interest Income	21,179	12,000	26,965	17,035	44,000	266.7%	34,000	-22.7%
TOTAL REVENUES	\$ 7,944,844	\$ 7,933,829	\$ 7,742,010	\$ 192,956	\$ 7,934,966	0.0%	\$ 7,858,845	-1.0%
EXPENDITURES								
Operating Expenses	\$ 7,399,518	\$ 7,407,251	\$ 5,607,129	\$ 1,821,259	\$ 7,428,388	0.3%	\$ 7,434,429	0.1%
TOTAL EXPENDITURES	\$ 7,399,518	\$ 7,407,251	\$ 5,607,129	\$ 1,821,259	\$ 7,428,388	0.3%	\$ 7,434,429	0.1%
ENDING FUND BALANCE	\$ 2,438,910	\$ 2,941,250	\$ 4,573,791	\$ 2,945,488	\$ 2,945,488	0.1%	\$ 3,369,904	14.4%
12% Reserve							887,942	
BALANCE AFTER RESERVE							2,481,962	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 0.4% above the 2015 Adopted and increased 0.1% above the 2015 Amended.

The main revenue source is Property Taxes currently levied at 24.45 mills and projected to generate approximately \$7.5 million for operations.

The 2016 Budget contains a monthly allotment of \$200,000 per fire company (\$600,000 total monthly).

**JEFFERSON PARISH, LOUISIANA**  
EMERGENCY COMMUNICATIONS

BUDGET #: 22160  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

JPSO is responsible for the operation of the Jefferson Parish Communication District/911 Communications Center.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	1	1	1		1		1	
BEGINNING FUND BALANCE	\$ 503	\$ 120,155	\$ 4,021	\$ (11,119)	\$ 4,021	-96.7%	\$ 8,021	99%
REVENUES								
Other Intergovernmental	\$ 178,394	\$ 165,467	\$ 79,892	\$ 85,575	\$ 165,467	0.0%	\$ 170,339	2.9%
Charges For Services	7,273,017	7,333,000	3,670,025	3,662,975	7,333,000	0.0%	7,333,000	0.0%
Interest Income	3,518	1,100	2,853	2,247	5,100	363.6%	3,400	-33.3%
TOTAL REVENUES	\$ 7,454,929	\$ 7,499,567	\$ 3,752,770	\$ 3,750,797	\$ 7,503,567	0.1%	\$ 7,506,739	0.0%
EXPENDITURES								
Personnel Services	\$ 178,394	\$ 165,467	\$ 100,616	\$ 64,851	\$ 165,467	0.0%	\$ 171,319	3.5%
Operating Expenses	7,273,017	7,334,100	3,667,294	3,666,806	7,334,100	0.0%	7,335,035	0.0%
TOTAL EXPENDITURES	\$ 7,451,411	\$ 7,499,567	\$ 3,767,910	\$ 3,731,657	\$ 7,499,567	0.0%	\$ 7,506,354	0.1%
ENDING FUND BALANCE	\$ 4,021	\$ 120,155	\$ (11,119)	\$ 8,021	\$ 8,021	-93.3%	\$ 8,406	0.0%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 0.1% above the 2015 Adopted and increased 0.1% above the 2015 Amended.

Jefferson Parish Sheriff's Office operates the Jefferson Parish Communication District.

**JEFFERSON PARISH, LOUISIANA**  
EMERGENCY COMMUNICATIONS

BUDGET #: 22160

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**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Computer System Analyst Sr.	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL CLASSIFIED	1	1	1
TOTAL POSITIONS	<u>1</u>	<u>1</u>	<u>1</u>

**JEFFERSON PARISH, LOUISIANA**  
**SECURITY ENHANCEMENT DISTRICT**  
**RE-CAP**

BUDGET #: 22180  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 3,182	\$ 456	\$ 224	\$ 134,486	\$ 224	0.0%	\$ 1,555	0.0%
REVENUES								
Taxes	\$ 494,362	\$ 533,000	\$ 533,118	\$ (118)	\$ 533,000	0.0%	\$ 538,000	0.9%
Interest Income	804	649	1,234	815	2,049	215.7%	1,000	-51.2%
TOTAL REVENUES	\$ 495,165	\$ 533,649	\$ 534,352	\$ 697	\$ 535,049	0.3%	\$ 539,000	0.7%
EXPENDITURES								
Operating Expenses	\$ 498,123	\$ 533,649	\$ 400,090	\$ 133,628	\$ 533,718	0.0%	\$ 539,000	1.0%
TOTAL EXPENDITURES	\$ 498,123	\$ 533,649	\$ 400,090	\$ 133,628	\$ 533,718	0.0%	\$ 539,000	1.0%
ENDING FUND BALANCE	\$ 224	\$ 456	\$ 134,486	\$ 1,555	\$ 1,555	241.0%	\$ 1,555	0.0%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 1.0% above the 2015 Adopted and increased 1.0% above the 2015 Amended.

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

There are three separate taxing district within the fund: Stonebridge with a fee of \$389.89 per parcel; Plantation Estates at \$426 per parcel and Espirit at Stonebridge with a fee of \$100 per parcel.

**JEFFERSON PARISH, LOUISIANA**  
SECURITY ENHANCEMENT DISTRICT - STONEBRIDGE

BUDGET #: 22180 - 2870  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 476	\$ 456	\$ 181	\$ 84,997	\$ 181	-60.3%	\$ 912	404.1%
REVENUES								
Taxes	\$ 337,571	\$ 349,000	\$ 346,013	\$ 2,987	\$ 349,000	0.0%	\$ 349,000	0.0%
Interest Income	522	349	802	347	1,149	229.2%	600	-47.8%
TOTAL REVENUES	\$ 338,093.55	\$ 349,349	\$ 346,815	\$ 3,334	\$ 350,149	0.2%	\$ 349,600	-0.2%
EXPENDITURES								
Operating Expenses	\$ 338,388	\$ 349,349	\$ 261,999	\$ 87,419	\$ 349,418	0.0%	\$ 349,600	0.1%
TOTAL EXPENDITURES	\$ 338,388	\$ 349,349	\$ 261,999	\$ 87,419	\$ 349,418	0.0%	\$ 349,600	0.1%
ENDING FUND BALANCE	\$ 181	\$ 456	\$ 84,997	\$ 912	\$ 912	100.0%	\$ 912	0.0%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 0.1% above the 2015 Adopted and increased 0.1% above the 2015 Amended.

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

The 2015 monthly allotment will start off at \$28,964 and will increase/decrease with collections.



**JEFFERSON PARISH, LOUISIANA**  
SECURITY ENHANCEMENT DISTRICT - PLANTATION ESTATES

BUDGET #: 22180 - 2871  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ (378)	\$ -	\$ 43	\$ 46,150	\$ 43		\$ 643	1386.3%
REVENUES								
Taxes	\$ 144,154	\$ 171,000	\$ 174,077	\$ (3,077)	\$ 171,000	0.0%	\$ 176,000	2.9%
Interest Income	281	300	432	468	900	200.0%	400	-55.6%
TOTAL REVENUES	\$ 144,435	\$ 171,300	\$ 174,509	\$ (2,609)	\$ 171,900	0.4%	\$ 176,400	2.6%
EXPENDITURES								
Operating Expenses	\$ 144,014	\$ 171,300	\$ 128,402	\$ 42,898	\$ 171,300	0.0%	\$ 176,400	3.0%
TOTAL EXPENDITURES	\$ 144,014	\$ 171,300	\$ 128,402	\$ 42,898	\$ 171,300	0.0%	\$ 176,400	3.0%
ENDING FUND BALANCE	\$ 43	\$ -	\$ 46,150	\$ 643	\$ 643		\$ 643	0.0%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 3.0% above the 2015 Adopted and increased 3.0% above the 2015 Amended.

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

The 2015 monthly allotment will start off at \$14,625 and will increase/decrease with collections.

**JEFFERSON PARISH, LOUISIANA**

SECURITY ENHANCEMENT DISTRICT - ESPRIT AT STONEBRIDGE

BUDGET #: 22180 - 2875  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

The Security Enhancement District was created to levy an annual Security Enhancement Tax, for ten years, for the purpose of providing security services within the respective subdivisions. The Esprit at Stonebridge Subdivision Special District was created in 2013. 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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 3,084	\$ -	\$ -	\$ 3,339	\$ -	#DIV/0!	\$ -	0.0%
REVENUES								
Taxes	\$ 12,637	\$ 13,000	\$ 13,028	\$ (28)	\$ 13,000	0.0%	\$ 13,000	0.0%
TOTAL REVENUES	\$ 12,637	\$ 13,000	\$ 13,028	\$ (28)	\$ 13,000	0.0%	\$ 13,000	0.0%
EXPENDITURES								
Operating Expenses	\$ 15,721	\$ 13,000	\$ 9,689	\$ 3,311	\$ 13,000	0.0%	\$ 13,000	0.0%
TOTAL EXPENDITURES	\$ 15,721	\$ 13,000	\$ 9,689	\$ 3,311	\$ 13,000	0.0%	\$ 13,000	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ 3,339	\$ -	\$ -		\$ -	

**BUDGET HIGHLIGHTS:**

The 2016 budget remained consistent with the 2015 Adopted and the 2015 Amended.

The main source of revenue is the levy of a security fee for services in the subdivision. Esprit at Stonebridge collects a fee of \$100 per parcel.

The 2015 monthly allotment will start off at \$1,075 and will increase/decrease with collections.

**JEFFERSON PARISH, LOUISIANA**  
24TH COURT COMMISSIONERS

BUDGET #: 22190  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

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

**Function:**

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

**Goals:**

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

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	14	14	14		14		14	
BEGINNING FUND BALANCE	\$ 185,342	\$ 214,336	\$ 68,047	\$ (148,491)	\$ 68,047	-68.3%	\$ 95,529	40.4%
<b>REVENUES</b>								
Intergovernmental	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	0.0%	\$ 120,000	-40.0%
Fines and Forfeitures	1,055,250	1,076,600	700,378	376,722	1,077,100	0.0%	1,207,100	12.1%
Interest Income	281	1,000	76	424	500	-50.0%	1,000	100.0%
Miscellaneous	18,225	28,000	9,845	18,155	28,000	0.0%	28,000	0.0%
Other Financing Sources	96,500	-	-	-	-		-	
<b>TOTAL REVENUES</b>	<b>\$ 1,170,256</b>	<b>\$ 1,305,600</b>	<b>\$ 710,299</b>	<b>\$ 595,301</b>	<b>\$ 1,305,600</b>	0.0%	<b>\$ 1,356,100</b>	3.9%
<b>EXPENDITURES</b>								
Personnel Services	\$ 1,233,862	\$ 1,249,266	\$ 908,096	\$ 340,470	\$ 1,248,566	-0.1%	\$ 1,290,750	3.4%
Operating Expenses	53,689	25,773	18,741	10,811	29,552	14.7%	48,222	63.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,287,551</b>	<b>\$ 1,275,039</b>	<b>\$ 926,837</b>	<b>\$ 351,281</b>	<b>\$ 1,278,118</b>	0.2%	<b>\$ 1,338,972</b>	4.8%
ENDING FUND BALANCE	\$ 68,047	\$ 244,897	\$ (148,491)	\$ 95,529	\$ 95,529	-61.0%	\$ 112,657	17.9%
12% Reserve							109,683	
BALANCE AFTER RESERVE							<b>\$ 2,974</b>	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 5.0% above the 2015 Adopted and increased 4.8% above the 2015 Amended.

The major source of revenue is the collection of court related fees (probation, commissioner and bail bonds) projected to generate \$1.2 million.

**JEFFERSON PARISH, LOUISIANA**  
**24TH COURT COMMISSIONERS**

BUDGET #: 22190

**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Commissioner	3	3	3
Collections Officer	1	3	3
Court Probation Coordinator	2	1	1
Department Secretary	2	2	2
Hearing Officer	4	4	4
Program Supervisor	<u>2</u>	<u>1</u>	<u>1</u>
<b>TOTAL FULL TIME</b>	14	14	14
<b>TOTAL POSITIONS</b>	<u>14</u>	<u>14</u>	<u>14</u>

**JEFFERSON PARISH, LOUISIANA**  
STREETS DEPARTMENT  
RE-CAP

BUDGET #: 22200  
(PUBLIC WORKS FUNCTION)

**MISSION/FUNCTION(S):**

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

Function:

- Streets
- Parkways
- Traffic Engineering

The administrative section is responsible for record keeping, budgeting, payroll, personnel, complaints and contracted street repairs.

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	250	251	250		251		251	
BEGINNING FUND BALANCE	\$ 11,729,790	\$ 6,008,502	\$ 11,644,449	\$ 2,064,903	\$ 11,644,449	93.8%	\$ 5,103,965	-56.2%
<b>REVENUES</b>								
Taxes	\$ 32,120,881	31,484,292	\$ 18,375,337	\$ 13,108,955	\$ 31,484,292	0.0%	\$ 32,118,677	2.0%
Licenses & Permits	248,646	\$ 171,000	129,406	41,844	171,250	0.1%	167,750	-2.0%
Intergovernmental	1,464,992	1,336,000	1,389,641	(53,641)	1,336,000	0.0%	1,336,000	0.0%
Charges for Services	28,647	20,000	16,273	3,727	20,000	0.0%	20,000	0.0%
Interest Income	12,805	6,750	8,489	8,011	16,500	144.4%	13,000	-21.2%
Miscellaneous	307,398	24,000	15,330	8,670	24,000	0.0%	14,000	-41.7%
Other Financing Sources	864,996	400,000	401,570	-	442,570	10.6%	400,000	-9.6%
<b>TOTAL REVENUES</b>	<b>\$ 35,048,365</b>	<b>\$ 33,442,042</b>	<b>\$ 20,336,046</b>	<b>\$ 13,117,566</b>	<b>\$ 33,494,612</b>	<b>0.2%</b>	<b>\$ 34,069,427</b>	<b>1.7%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 14,035,536	\$ 14,999,179	\$ 9,768,847	\$ 5,231,832	\$ 15,000,679	0.0%	\$ 14,990,967	-0.1%
Operating Expenses	11,226,165	11,945,128	8,803,408	4,609,732	13,413,140	12.3%	12,883,902	-3.9%
Capital Outlay	1,024,359	421,700	710,205	216,940	927,145	119.9%	1,061,427	14.5%
Other Financing Uses	8,847,646	5,881,508	10,633,132	61,000	10,694,132	81.8%	6,824,886	-36.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 35,133,706</b>	<b>\$ 33,247,515</b>	<b>\$ 29,915,592</b>	<b>\$ 10,119,504</b>	<b>\$ 40,035,096</b>	<b>20.4%</b>	<b>\$ 35,761,182</b>	<b>-10.7%</b>
ENDING FUND BALANCE	\$ 11,644,449	\$ 6,203,029	\$ 2,064,903	\$ 5,062,965	\$ 5,103,965	-17.7%	\$ 3,412,210	-33.1%
12% Reserve							3,154,327	
BALANCE AFTER RESERVE							\$ 257,883	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 7.6% below the 2015 Adopted and decreased 10.7% below the 2015 Amended budgets.

The major source of revenue in support of the Streets Department is 1/2 cent sales tax collected in the unincorporated areas of the Parish dedicated specifically for the purpose of constructing and maintaining public roads, highways and bridges within unincorporated areas of the Parish.

**JEFFERSON PARISH, LOUISIANA**  
STREETS DEPARTMENT

BUDGET # : 22200-3000/3002/3003  
(PUBLIC WORKS FUNCTION)

**MISSION/FUNCTION(S):**

The primary function of the Streets Department is the maintenance of approximately 3,200 miles of streets, 1217 miles of street drainage, 215 bridges, and right of ways within the unincorporated areas of Jefferson Parish.

East and west bank maintenance units are divided into four sections - drainage, asphalt, concrete and heavy equipment sections. In addition, each maintenance unit has clerical and warehouse sections.

The administrative section is responsible for record keeping, budgeting, payroll, personnel, complaints and contracted street repairs.

Goals include:

- To protect the public and ensure that our infrastructures are safe.
- To effectively operate our in-house maintenance resources to ensure maximum production.
- To identify issues and improve the transportation infrastructure.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	170	170	170		170		170	
<b>EXPENDITURES</b>								
Personnel Services	\$ 9,198,649	\$ 10,150,462	\$ 6,617,921	\$ 3,534,041	\$ 10,151,962	0.0%	\$ 9,987,446	-1.6%
Operating Expenses	6,574,546	7,035,425	5,149,248	2,902,867	8,052,115	14.5%	7,362,722	-8.6%
Capital Outlay	716,448	218,700	114,571	145,280	259,851	18.8%	421,027	62.0%
Other Financing Uses	8,847,646	5,881,508	10,633,132	61,000	10,694,132	81.8%	6,824,886	-36.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,337,289</b>	<b>\$ 23,286,095</b>	<b>\$ 22,514,872</b>	<b>\$ 6,643,188</b>	<b>\$ 29,158,060</b>	<b>25.2%</b>	<b>\$ 24,596,081</b>	<b>-15.6%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 5.6% above the 2015 Adopted and decreased 15.6% below the 2015 Amended.

Capital outlay includes funding for heavy equipment and vehicles.

Transfers to the capital budget includes funding for rehab drain line projects, ADA Compliance program, major street repair projects, and various bridge repairs to include the Bayou Segnette Bridge, and the Causeway Bridge.

# JEFFERSON PARISH, LOUISIANA

## STREETS DEPARTMENT

BUDGET # : 22200-3000/3002/3003

### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	6	6	6
Assistant Director	1	1	1
Bridge Tender	4	4	4
Building Maintenance Supervisor	1	1	1
Clerk	1	1	1
Custodial Worker	1	1	1
Data Entry Operator	1	1	1
Engineering Division Supervisor	1	1	1
Engineering Inspector	7	7	7
Equipment Operator	27	26	26
Executive Assistant	1	1	1
Executive Superintendent	1	1	1
Laborer	55	56	56
Plant Maintenance Electrician	1	1	1
Public Works Project Coordinator	2	2	2
Road Maintenance Foreman	16	16	16
Road Maintenance Supt	11	11	11
Secretary	1	1	1
Trades Helper	1	1	1
Truck Driver	16	16	16
Typist Clerk	12	12	12
Welder	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL TIME	170	170	170
TOTAL POSITIONS	<u>170</u>	<u>170</u>	<u>170</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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	40	40	40		40		40	
EXPENDITURES								
Personnel Services	\$ 2,516,543	\$ 2,499,992	\$ 1,571,583	\$ 928,409	\$ 2,499,992	0.0%	\$ 2,643,574	5.7%
Operating Expenses	3,351,671	3,403,372	2,714,968	1,111,438	3,826,406	12.4%	4,093,666	7.0%
Capital Outlay	236,427	123,000	506,015	65,660	571,675	364.8%	385,000	-32.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,104,641</b>	<b>\$ 6,026,364</b>	<b>\$ 4,792,566</b>	<b>\$ 2,105,507</b>	<b>\$ 6,898,073</b>	14.5%	<b>\$ 7,122,240</b>	3.2%

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 18.2% above the 2015 Adopted and increased 3.2% above the 2015 Amended.

Capital outlay includes funding for heavy equipment.



# JEFFERSON PARISH, LOUISIANA

## PARKWAY DEPARTMENT

BUDGET #: 22200-3050/3051/3052

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Arborist	1	1	1
Complaints Investigator	0	1	1
Equipment Operator	20	19	19
Foreman	2	2	2
Horticulturist	1	1	1
Laborer	7	7	7
Parkway Maintenance Supt	5	5	5
Typist Clerk	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL TIME	40	40	40
TOTAL POSITIONS	<u>40</u>	<u>40</u>	<u>40</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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	40	40	41		41		41	
<b>EXPENDITURES</b>								
Personnel Services	\$ 2,320,344	\$ 2,348,725	\$ 1,579,343	\$ 769,382	\$ 2,348,725	0.0%	\$ 2,359,947	0.5%
Operating Expenses	1,299,948	1,506,331	939,192	595,427	1,534,619	1.9%	1,427,514	-7.0%
Capital Outlay	71,484	80,000	89,619	6,000	95,619	19.5%	255,400	167.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,691,776</b>	<b>\$ 3,935,056</b>	<b>\$ 2,608,154</b>	<b>\$ 1,370,809</b>	<b>\$ 3,978,963</b>	<b>1.1%</b>	<b>\$ 4,042,861</b>	<b>1.6%</b>

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 2.7% above the 2015 Adopted and increased 1.6% above the 2015 Amended.

Capital outlay includes funding for heavy equipment, office furniture and vehicles.

# JEFFERSON PARISH, LOUISIANA

## TRAFFIC ENGINEERING

BUDGET #: 22200-3005

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	0	0
Engineer	0	1	1
Engineer In Training	0	1	1
Executive Assistant	0	1	1
Laborer	1	1	1
Shop Carpenter	1	1	1
Sign Designer	2	2	2
Sign Marking Foreman	2	2	2
Sign Marking Supt	2	2	2
Sign Technician	15	15	15
Signal Supervisor	1	1	1
Signal Technician	9	9	9
Traffic Engineer Supervisor	1	0	0
Traffic Engineer	0	2	2
Traffic Engineer (NP)	3	1	1
Typist Clerk	2	2	2
TOTAL FULL TIME	40	41	41
TOTAL POSITIONS	<u>40</u>	<u>41</u>	<u>41</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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ 729,927	\$ 747,063	\$ 828,278	\$ 747,063	2.3%	\$ 587,403	-21.4%
REVENUES								
Interest Income	\$ 950	\$ -	\$ 3,894	\$ 2,106	\$ 6,000		6,000	0.0%
Miscellaneous	617,304	601,333	530,054	71,279	601,333	0.0%	\$ 601,333	0.0%
Other Financing Sources	728,473	-	-	-	-		-	
TOTAL REVENUES	\$ 1,346,727	\$ 601,333	\$ 533,948	\$ 73,385	\$ 607,333	1.0%	\$ 607,333	0.0%
EXPENDITURES								
Operating Expenses	\$ 374,958	\$ 538,336	\$ 225,076	\$ 314,260	\$ 539,336	0.0%	\$ 544,654	1.0%
Other Financing Uses	224,706	227,657	227,657	-	227,657	0.0%	229,189	0.7%
TOTAL EXPENDITURES	\$ 599,664	\$ 765,993	\$ 452,733	\$ 314,260	\$ 766,993	0.0%	\$ 773,843	0.9%
ENDING FUND BALANCE	\$ 747,063	\$ 565,267	\$ 828,278	\$ 587,403	\$ 587,403	0.0%	\$ 420,893	-28.3%
12% Reserve							44,995	
BALANCE AFTER RESERVE							375,898	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 1.0% above the 2015 Adopted and increased 0.9% above the 2015 Amended budgets.

The \$229,189 in other financing uses is a transfer to debt for payment of the CPZ bond issue.

There are no significant changes in this budget.

**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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 957,970	\$ 1,041,154	\$ 1,073,181	\$ 1,191,598	\$ 1,073,181	3.1%	\$ 1,170,445	9.1%
REVENUES								
Taxes	\$ 185,637	\$ 186,000	\$ 194,526	\$ 3,035	\$ 197,561	6.2%	\$ 201,000	1.7%
Intergovernmental	1,387	1,387	1,394	-	1,394	0.5%	1,394	0.0%
Interest Income	4,569	2,400	4,910	2,922	7,832	226.3%	6,000	-23.4%
Other Financing Sources	-	-	-	-	-		-	
TOTAL REVENUES	\$ 191,593	\$ 189,787	\$ 200,830	\$ 5,957	\$ 206,787	9.0%	\$ 208,394	0.8%
EXPENDITURES								
Operating Expenses	\$ 76,382	\$ 96,023	\$ 82,413	\$ 27,110	\$ 109,523	14.1%	\$ 150,921	37.8%
TOTAL EXPENDITURES	\$ 76,382	\$ 96,023	\$ 82,413	\$ 27,110	\$ 109,523	14.1%	\$ 150,921	37.8%
ENDING FUND BALANCE	\$ 1,073,181	\$ 1,134,918	\$ 1,191,598	\$ 1,170,445	\$ 1,170,445	3.1%	\$ 1,227,918	4.9%
12% Reserve							9,166	
BALANCE AFTER RESERVE							\$ 1,218,752	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 57.2% above the 2015 Adopted and increased 37.8% above the 2015 Amended, a result of an increase in the amount budgeted for Purchase Power and professional services. The department intends to hire an Engineering firm to prepare plans and specifications for street lighting installation projects.

The main revenue source for this department is Property Taxes currently levied at 5 mills and projected to generate \$201,000 for operations.

**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:

- Preparing documents for council acceptance for the repair and maintenance of lighting systems installed under the auspices of the Louisiana Department of Transportation and Development.
- Reviewing and approving all energy invoices as well as repair or maintenance invoices issued by Entergy.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	4	4	4		4		4	
BEGINNING FUND BALANCE	\$ 971,427	\$ 1,387,755	\$ 1,558,561	\$ 3,160,328	\$ 1,558,561	12.3%	\$ 1,859,694	19.3%
REVENUES								
Taxes	\$ 5,854,865	\$ 5,859,000	\$ 5,862,008	\$ 68,343	\$ 5,930,351	1.2%	\$ 7,565,000	27.6%
Intergovernmental	194,738	194,738	194,562	176	194,738	0.0%	194,562	-0.1%
Interest Income	14,510	19,000	19,632	12,368	32,000	68.4%	25,000	-21.9%
Miscellaneous	3,536	-	6,252	(2,603)	3,649		-	-100.0%
TOTAL REVENUES	\$ 6,067,649	\$ 6,072,738	\$ 6,082,454	\$ 78,284	\$ 6,160,738	1.4%	\$ 7,784,562	26.4%
EXPENDITURES								
Personnel Services	\$ 536,553	\$ 541,145	\$ 376,003	\$ 166,642	\$ 542,645	0.3%	\$ 556,014	2.5%
Operating Expenses	4,916,243	5,316,820	4,104,684	1,212,276	5,316,960	0.0%	6,216,462	16.9%
Capital Outlay	27,719	-	-	-	-	0.0%	2,100	0.0%
TOTAL EXPENDITURES	\$ 5,480,515	\$ 5,857,965	\$ 4,480,687	\$ 1,378,918	\$ 5,859,605	0.0%	\$ 6,774,576	15.6%
ENDING FUND BALANCE	\$ 1,558,561	\$ 1,602,528	\$ 3,160,328	\$ 1,859,694	\$ 1,859,694	16.0%	\$ 2,869,680	54.3%
12% Reserve							657,662	
BALANCE AFTER RESERVE							<u>2,212,018</u>	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 15.6% above the 2015 Adopted and increased 15.6% above the 2015 Amended.

The main revenue source for this department is Property Taxes currently levied at 3 mills and projected to generate approximately \$7.5 million for operations.

Operating expenses increased due to the departments increased need of Purchased Power and distribution system.

# JEFFERSON PARISH, LOUISIANA

## CONSOLIDATED ROAD LIGHTING

BUDGET #: 22240

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
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	4	4	4
TOTAL POSITIONS	<u>4</u>	<u>4</u>	<u>4</u>

**JEFFERSON PARISH, LOUISIANA**  
**CONSOLIDATED DRAINAGE DISTRICT No. 2**

BUDGET #: 22320  
(PUBLIC WORKS FUNCTION)

**MISSION/FUNCTION(S):**

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	2014	2015	2015	Estimated	2015	% Chg	2016	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2015 Amended/ 2015 Adopted	Adopted	2016 Adopted/ 2015 Amended
	Audited	Budget	Actual	for 2015	Budget		Budget	
Positions	283	283	282		282		282	
BEGINNING FUND BALANCE	\$ 14,180,573	\$ 11,313,783	\$ 17,985,368	\$ 19,124,000	\$ 17,985,368	59.0%	\$ 12,954,931	-28.0%
REVENUES								
Taxes	\$ 32,672,506	\$ 32,187,319	\$ 25,578,425	\$ 7,114,784	\$ 32,693,209	1.6%	\$ 32,842,740	0.5%
Intergovernmental	3,119,007	779,918	798,254	774	799,028	2.5%	779,144	-2.5%
Interest Income	70,699	40,000	94,035	43,965	138,000	245.0%	138,000	0.0%
Miscellaneous	91,813	74,500	100,671	8,829	109,500	47.0%	109,500	0.0%
Other Financing Sources	2,002,500	-	-	-	-		-	
TOTAL REVENUES	\$ 37,956,525	\$ 33,081,737	\$ 26,571,385	\$ 7,168,352	\$ 33,739,737	2.0%	\$ 33,869,384	0.4%
EXPENDITURES								
Personnel Services	\$ 14,612,475	\$ 15,985,551	\$ 10,256,746	\$ 5,734,005	\$ 15,990,751	0.0%	\$ 16,144,475	1.0%
Operating Expenses	17,524,160	18,871,451	12,437,356	7,516,748	19,954,104	5.7%	18,938,779	-5.1%
Capital Outlay	40,428	33,200	27,701	13,499	41,200	24.1%	92,357	124.2%
Debt Services	-	-	248,076	2	248,078	0.0%	251,753	1.5%
Other Financing Uses	1,974,667	-	2,462,874	73,167	2,536,041	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 34,151,730	\$ 34,890,202	\$ 25,432,753	\$ 13,337,421	\$ 38,770,174	11.1%	\$ 35,427,364	-8.6%
ENDING FUND BALANCE	\$ 17,985,368	\$ 9,505,318	\$ 19,124,000	\$ 12,954,931	\$ 12,954,931	36.3%	\$ 11,396,951	-12.0%
12% Reserve							3,861,248	
BALANCE AFTER RESERVE							7,535,703	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 1.5% above the 2015 Adopted and decreased 8.6% below the 2015 Amended.

The major source of revenue for Consolidated Drainage District No. 2 is \$32.8 million of taxes collected from two sources:

- Property Taxes currently levied at 4.79 mills and projected to generate \$15.3 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 \$13.4 million plus a \$4 million allocation from the 2/3 of 1/2 cent sales tax.

**PERFORMANCE INDICATORS**

	2014	2015	2016
	Actual	Estimated	Estimated
Canal Bank Reinforcement (Acres)	22,686	22,686	24,953
Grass Cutting (Cubic Yards)	49,904	49,904	54,895
Open Channel Maint/Excavation (CY)	115	115	127



# JEFFERSON PARISH, LOUISIANA

## CONSOLIDATED DRAINAGE DISTRICT NO. 2

BUDGET #: 22320

### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
FULL TIME:			
Administrative Assistant	3	3	3
Assistant Director	1	1	1
Drainage Operer/Mtc Program Manager	2	2	2
Engineer	2	2	2
Engineer in Training	2	2	2
Engineer Inspector	2	2	2
Equipment Operator	34	34	34
Executive Operations Manager	0	1	1
Executive Superintendent	1	0	0
Foreman	6	6	6
GIS Operator	2	1	1
Laborer	74	74	74
Maintenance Foreman	5	5	5
Maintenance Supt.	8	9	9
Plant Maintenance Electrician	2	2	2
Pump Station Operator	69	70	70
Pump Station Superintendent	9	8	8
Resident Pump Station Operator	5	4	4
Secretary	1	1	1
Stationary Diesel Specialist	2	2	2
Tradeshelper	23	23	23
Truck Driver	16	16	16
Typist Clerk	9	9	9
Welder	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL FULL TIME	283	282	282
TOTAL	<u>283</u>	<u>282</u>	<u>282</u>

**JEFFERSON PARISH, LOUISIANA**  
**CONSOLIDATED GARBAGE DISTRICT No. 1**

BUDGET #: 22390  
(PUBLIC WORKS FUNCTION)

**MISSION/FUNCTION(S):**

The purpose of this newly created consolidation is to provide comprehensive solid waste management system to regulate the storage, collection, transportation, processing and disposal of solid waste in the areas previously known as Garbage Districts No. 1, 2 and 6.

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	3	3	3		3		3	
BEGINNING FUND BALANCE	\$ 8,413,250	\$ 7,651,124	\$ 9,459,172	\$ 10,744,353	\$ 9,459,172	23.6%	\$ 6,036,977	-36.2%
REVENUES								
Taxes	\$ 10,012,324	\$ 10,003,000	\$ 10,044,270	\$ 81,730	\$ 10,126,000	1.2%	\$ 10,086,000	-0.4%
Intergovernmental	716,535	272,981	276,241	\$ 248	276,489	1.3%	272,733	-1.4%
Charges For Services	20,159,035	20,000,000	16,870,347	3,130,633	20,000,980	0.0%	19,800,000	-1.0%
Interest Income	46,125	25,000	45,059	25,961	71,020	184.1%	72,000	1.4%
Miscellaneous	80,867	105,000	115,155	(13,663)	101,492	-3.3%	76,000	-25.1%
Other Financing Sources	16,427	-	350,000	-	350,000		-	-100.0%
TOTAL REVENUES	\$ 31,031,313	\$ 30,405,981	\$ 27,701,072	\$ 3,224,909	\$ 30,925,981	1.7%	\$ 30,306,733	-2.0%
EXPENDITURES								
Personnel Services	\$ 238,907	\$ 260,146	\$ 158,206	\$ 101,940	\$ 260,146	0.0%	\$ 260,582	0.2%
Operating Expenses	28,324,133	28,786,989	21,342,874	7,822,156	29,165,030	1.3%	30,046,164	3.0%
Capital Outlay	22,351	23,000	14,811	8,189	23,000	0.0%	16,000	-30.4%
Other Financing Uses	1,400,000	4,900,000	4,900,000	-	4,900,000	0.0%	2,100,000	-57.1%
TOTAL EXPENDITURES	\$ 29,985,391	\$ 33,970,135	\$ 26,415,891	\$ 7,932,285	\$ 34,348,176	1.1%	\$ 32,422,746	-5.6%
ENDING FUND BALANCE	\$ 9,459,172	\$ 4,086,970	\$ 10,744,353	\$ 6,036,977	\$ 6,036,977	47.7%	\$ 3,920,964	-35.1%
12% Reserve							3,430,247	
BALANCE AFTER RESERVE							490,717	

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 4.6% below the 2015 Adopted and decreased 5.6% below the 2015 Amended.

The 2016 budget includes two (2) Residential Household Hazardous Waste Collection Events: (1) on the Eastbank and (1) on the Westbank.

In 2015, the department broadened its solid waste diversion efforts by working to introduce pilot recycling programs in Jefferson Parish schools and Parish offices (Yenni, GGB). Building upon the efforts of private sector commercial recycling initiatives, we are now capturing commercial recycling tonnages presently being sent to PWSLA's local transfer station.

The department projects a 33% decrease in Landfill Revenues due to a reduction in commercial waste and lowered tipping fees.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
Residential Garbage (tons)	198,300	202,000	200,000
Recycle Materials Diverted (tons)	9,661	10,144	10,418
Landfill (tons)	287,026	341,270	340,000
Jefferson Parish Contract (tons)	251,496	260,000	257,000
Landfill Gas Royalty	\$ 96,000	\$ 96,000	\$ 100,000
Royalty	\$ 832,797	\$ 440,000	\$ 400,000

# JEFFERSON PARISH, LOUISIANA

## LANDFILL DIVISION

BUDGET # : 22390-3500

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Environmental Quality Specialist	2	2	2
Landfill Engineer	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	3	3	3
TOTAL POSITIONS	<u>3</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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	N/A	-	1		1		1	
BEGINNING FUND BALANCE	\$ 415,171	\$ 294,902	\$ 118,995	\$ 503,434	\$ 118,995	-59.6%	\$ 227,305	91.0%
REVENUES								
Taxes	\$ 1,023,658	\$ 1,021,600	\$ 1,026,338	\$ 8,262	\$ 1,034,600	1.3%	\$ 1,266,000	22.4%
Interest Income	4,598	2,000	4,720	3,280	8,000	300.0%	6,500	-18.8%
TOTAL REVENUES	\$ 1,028,256	\$ 1,023,600	\$ 1,031,058	\$ 11,542	\$ 1,042,600	1.9%	\$ 1,272,500	22.1%
EXPENDITURES								
Personnel Services	\$ -	\$ -	\$ 25,536	\$ 31,807	\$ 57,343		\$ 70,951	0.0%
Operating Expenses	1,324,432	159,325	606,083	255,864	861,947	441.0%	549,940	-36.2%
Other Financing Uses	-	-	15,000	-	15,000		-	-100.0%
TOTAL EXPENDITURES	\$ 1,324,432	\$ 159,325	\$ 646,619	\$ 287,671	\$ 934,290	486.4%	\$ 620,891	-33.5%
ENDING FUND BALANCE	\$ 118,995	\$ 1,159,177	\$ 503,434	\$ 227,305	\$ 227,305	-80.4%	\$ 878,914	286.7%
12% Reserve							158,932	
BALANCE AFTER RESERVE							719,982	

**BUDGET HIGHLIGHTS:**

The main revenue source for this department is Property Taxes currently levied at .50 mills and projected to generate approximately \$1,266,000 for operations.

The 2016 Budget include:

	Adopted 2016	Amended 2015
Lowes	-	150,000
<u>Film Incentives</u>		
Homefront	84,728	-
NCIS New Orleans-Season 1	85,000	-
Don't Mess with Texas	90,000	-
Trumbo	100,000	-
Devil in the Deep Blue Sea	80,000	-
Our Brand is Crisis	100,000	-

**JEFFERSON PARISH, LOUISIANA**  
ECONOMIC DEVELOPMENT/OFFICE OF FILM JEFFERSON

BUDGET #: 22520

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**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
FULL TIME:			
Film Coordinator	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	0	1	1
 TOTAL POSITIONS	 <u>0</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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	1	1	1		1		1	
BEGINNING FUND BALANCE	\$ 429,313	\$ 580,748	\$ 685,069	\$ 474,913	\$ 685,069	18.0%	\$ 484,416	-29.3%
REVENUES								
Taxes	\$ 3,337,939	\$ 3,323,000	\$ 3,353,625	\$ 20,375	\$ 3,374,000	1.5%	\$ 4,160,000	23.3%
Other Intergovernmental	60,000	60,000	50,000	10,000	60,000	0.0%	50,000	-16.7%
Interest Income	3,455	3,000	5,248	7,752	13,000	333.3%	10,000	-23.1%
TOTAL REVENUES	\$ 3,401,394	\$ 3,386,000	\$ 3,408,873	\$ 38,127	\$ 3,447,000	1.8%	\$ 4,220,000	22.4%
EXPENDITURES								
Personnel Services	\$ 32,655	\$ 92,412	\$ 71,771	\$ 20,641	\$ 92,412	0.0%	\$ 108,028	16.9%
Operating Expenses	186,983	115,341	107,358	7,983	115,341	0.0%	117,394	1.8%
Other Financing Uses	2,926,000	3,439,900	3,439,900	-	3,439,900	0.0%	4,452,638	29.4%
TOTAL EXPENDITURES	\$ 3,145,638	\$ 3,647,653	\$ 3,619,029	\$ 28,624	\$ 3,647,653	0.0%	\$ 4,678,060	28.2%
ENDING FUND BALANCE	\$ 685,069	\$ 319,095	\$ 474,913	\$ 484,416	\$ 484,416	51.8%	\$ 26,356	-95%
12% Reserve							26,357	
BALANCE AFTER RESERVE							-	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 28.2% above the 2015 Adopted and Amended budgets.

The main revenue source for this department is Property Taxes currently levied at 1.50 mills and projected to generate approximately \$4.1 million for operations.

	2016	2015
District Attorney	3,947,888	3,000,000
Constable & Justice of Peace	96,000	96,000
Juvenile Court-Process Servers	183,750	130,000
WB Task Force	90,000	90,000
District Courts - Computer Equipment	135,000	-

# JEFFERSON PARISH, LOUISIANA

## CRIMINAL JUSTICE

BUDGET # : 22530

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
UNCLASSIFIED SERVICE:			
FULL TIME:			
Crime Prevention & Quality Life Enf Cor	<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**  
**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	5	5	-	-	-		-	
BEGINNING FUND BALANCE	\$ 737,033	\$ 439,234	\$ 691,648	\$ 1,026,717	\$ 691,648	57.5%	\$ 218,180	-68.5%
REVENUES								
Taxes	\$ 2,561,488	\$ 2,309,100	\$ 2,327,286	\$ 19,814	\$ 2,347,100	1.6%	\$ 2,894,000	23.3%
Interest Income	5,687	2,000	5,276	6,724	12,000	500.0%	11,000	-8.3%
Other Financing Sources	-	-	528,068	-	528,068		-	-100.0%
TOTAL REVENUES	\$ 2,567,174	\$ 2,311,100	\$ 2,860,630	\$ 26,538	\$ 2,887,168	24.9%	\$ 2,905,000	0.6%
EXPENDITURES								
Personnel Services	\$ -	\$ 111,037	\$ -	\$ -	\$ -	-100.0%	\$ -	
Operating Expenses	443,551	783,381	833,755	835,075	1,668,830	113.0%	1,247,631	-25.2%
Capital Outlay	274,281	5,500	-	-	-	-100.0%	8,400	
Other Financing Uses	1,894,728	1,570,673	1,691,806	-	1,691,806	7.7%	754,851	-55.4%
TOTAL EXPENDITURES	\$ 2,612,560	\$ 2,470,591	\$ 2,525,561	\$ 835,075	\$ 3,360,636	36.0%	\$ 2,010,882	-40.2%
ENDING FUND BALANCE	\$ 691,648	\$ 279,743	\$ 1,026,717	\$ 218,180	\$ 218,180	-22.0%	\$ 1,112,298	409.8%
Reserve							86,140	
BALANCE AFTER RESERVE							1,026,158	

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 18.6% below the 2015 Adopted and decreased 40.2% below the 2015 Amended.

The main revenue source for this department is Property Taxes currently levied at 1.0 mill and projected to generate approximately \$2.8 million for operations. This millage is 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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	5	5	-	-	-		-	
BEGINNING FUND BALANCE	\$ 47,663	\$ 413,313	\$ 583,526	\$ 784,592	\$ 583,526	41.2%	\$ 66,988	-88.5%
REVENUES								
Taxes	\$ 1,404,241	\$ 1,154,550	\$ 1,163,643	\$ 9,907	\$ 1,173,550	1.6%	\$ 1,447,000	23.3%
Interest Income	2,843	1,000	2,638	3,362	6,000	500.0%	5,500	-8.3%
Other Financing Sources	-	-	528,068	-	528,068		-	-100.0%
TOTAL REVENUES	\$ 1,407,084	\$ 1,155,550	\$ 1,694,349	\$ 13,269	\$ 1,707,618	47.8%	\$ 1,452,500	-14.9%
EXPENDITURES								
Personnel Services	\$ -	\$ 111,037	\$ -	\$ -	\$ -	-100.0%	\$ -	
Operating Expenses	103,098	770,476	724,858	730,873	1,455,731	88.9%	1,239,328	-14.9%
Capital Outlay	4,281	5,500	-	-	-	-100.0%	8,400	
Other Financing Uses	763,843	647,292	768,425	-	768,425	18.7%	210,912	-72.6%
TOTAL EXPENDITURES	\$ 871,222	\$ 1,534,305	\$ 1,493,283	\$ 730,873	\$ 2,224,156	45.0%	\$ 1,458,640	-34.4%
ENDING FUND BALANCE	\$ 583,526	\$ 34,558	\$ 784,592	\$ 66,988	\$ 66,988	93.8%	\$ 60,848	-9.2%
12% Reserve							12,885	
BALANCE AFTER RESERVE							47,962	

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 4.9% below the 2015 Adopted and decreased 34.4% below the 2015 Amended.

Jefferson Performing Arts Center is a new endeavor for Jefferson Parish. There is an effort to increase the awareness of cultural and theatrical talents within Jefferson Parish and the surrounding metro area. Utilizing existing staff, General Services has taken the lead in performing needed renovations, repairs and overseeing outsourcing the management and operation of the facility. General Services will be hands on with making sure all life-safety, mechanical, lighting, theatrical appliances, interior and exterior fixtures as well as landscaping are operated and maintained to allow for the center to maximize profits and provide an outstanding experience to patrons.

**JEFFERSON PARISH, LOUISIANA**

**CULTURE**

BUDGET # : 22540

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**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Laborer	3	0	0
Maintenance Repairman	1	0	0
Property Manager	1	0	0
TOTAL FULL TIME	<u>5</u>	<u>0</u>	<u>0</u>
TOTAL POSITIONS	<u>5</u>	<u>0</u>	<u>0</u>

**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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 689,370	\$ 302,963	\$ 108,122	\$ 242,125	\$ 108,122	-64.3%	\$ 151,192	39.8%
REVENUES								
Taxes	\$ 1,157,247	\$ 1,154,550	\$ 1,163,643	\$ 9,907	\$ 1,173,550	1.6%	\$ 1,447,000	23.3%
Interest Income	2,843	1,000	2,638	3,362	6,000	500.0%	5,500	-8.3%
TOTAL REVENUES	\$ 1,160,090	\$ 1,155,550	\$ 1,166,281	\$ 13,269	\$ 1,179,550	2.1%	\$ 1,452,500	23.1%
EXPENDITURES								
Operating Expenses	\$ 340,453	\$ 12,905	\$ 108,897	\$ 104,202	\$ 213,099	1551.3%	\$ 8,303	-96.1%
Capital Outlay	270,000	-	-	-	-	0.0%	-	0.0%
Other Financing Uses	1,130,885	923,381	923,381	-	923,381	0.0%	543,939	-41.1%
TOTAL EXPENDITURES	\$ 1,741,338	\$ 936,286	\$ 1,032,278	\$ 104,202	\$ 1,136,480	21.4%	\$ 552,242	-51.4%
ENDING FUND BALANCE	\$ 108,122	\$ 522,227	\$ 242,125	\$ 151,192	\$ 151,192	-71.0%	\$ 1,051,450	595.4%
12% Reserve							73,254	
BALANCE AFTER RESERVE							978,196	

**BUDGET HIGHLIGHTS:**

The 2016 Parks Function includes \$542,663 of transfers as noted below.

LCDA Debt Service	\$ 210,912
Grand Isle Pavilion Debt Svc	\$ 105,465
Consol Recr (Satellite Crew)	\$ 227,562

**JEFFERSON PARISH, LOUISIANA**  
SENIOR SERVICES

BUDGET #: 22560  
(HEALTH & WELFARE FUNCTION)

**MISSION/FUNCTION(S):**

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

1. Identify, prioritize, and enhance programs and services available to approximately 86K senior population in Jefferson Parish unincorporated East and West Bank including the Town of Jean Lafitte
2. Source of revenue is millage. The millage renewal election is held every 10 years. It was passed in May 2014, will be collected in 2015, and budgeted in 2016
3. Liaison to governmental agencies, public requests, and business communities ensuring the needs for the elderly is met
4. Manages millage funds with an emphasis on increasing the number and quality of activities offered at Bridge City, Estelle, Jefferson, Lafitte, Marrero, and Metairie Senior Centers. This funding provides activities included, but not limited to social, recreational, and cultural activities such as exercise, wellness, computer, arts, dance, and day trips to special events.
5. Coordinates the Senior Citizen Exposition, Dance Gala, Bean Bag Baseball tournament, and Retired Senior Volunteer Program (RSVP) luncheon. RSVP engages Americans age 55 and older in volunteer opportunities
6. The Office of Senior Citizens' Services allocates a portion of millage to the Greater New Orleans Senior Olympic Games

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	8	8	8		8		8	
BEGINNING FUND BALANCE	\$ 604,468	\$ 279,404	\$ 536,143	\$ 701,175	\$ 536,143	91.9%	\$ 324,686	-39.4%
REVENUES								
Taxes	\$ 1,023,685	\$ 1,021,600	\$ 1,026,338	\$ 8,262	\$ 1,034,600	1.3%	\$ 1,267,000	22.5%
Interest Income	3,786	2,500	4,323	3,177	7,500	200.0%	6,000	-20.0%
Other Financing Sources	-	-	28,800	-	28,800		-	-100.0%
TOTAL REVENUES	<u>\$ 1,027,471</u>	<u>\$ 1,024,100</u>	<u>\$ 1,059,461</u>	<u>\$ 11,439</u>	<u>\$ 1,070,900</u>	4.6%	<u>\$ 1,273,000</u>	18.9%
EXPENDITURES								
Personnel Services	\$ 315,094	\$ 321,510	\$ 216,631	\$ 104,879	\$ 321,510	0.0%	\$ 354,975	10.4%
Operating Expenses	775,359	846,078	591,329	276,549	867,878	2.6%	863,737	-0.5%
Capital Outlay	1,816	1,000	79,469	1,000	80,469	7947%	-	-100.0%
Other Financing Uses	3,527	5,500	7,000	5,500	12,500	127.3%	12,500	0.0%
TOTAL EXPENDITURES	<u>\$ 1,095,796</u>	<u>\$ 1,174,088</u>	<u>\$ 894,429</u>	<u>\$ 387,928</u>	<u>\$ 1,282,357</u>	9.2%	<u>\$ 1,231,212</u>	-4.0%
ENDING FUND BALANCE	<u>\$ 536,143</u>	<u>\$ 129,416</u>	<u>\$ 701,175</u>	<u>\$ 324,686</u>	<u>\$ 324,686</u>	150.9%	<u>\$ 366,474</u>	12.9%
12% Reserve							<u>131,072</u>	
BALANCE AFTER RESERVE							<u>235,402</u>	

**BUDGET HIGHLIGHTS:**

The 2016 budget decreased 4.9% below the 2015 Adopted and decreased 4.0% below the 2015 Amended.

The main revenue source for this department is Property Taxes currently levied at .50 mills and is projected to generate approximately \$1,267,000 for operations.

This agreement covers the operational cost for the Lafitte Senior Center.

Grant match for Retired Senior Volunteer Program (RSVP) \$,5,500.

**JEFFERSON PARISH, LOUISIANA**

**SENIOR SERVICES**

BUDGET #: 22560

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**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Bus Driver	5	5	5
Comm Service Program Coordinator	1	1	1
Senior Services Coordinator	1	1	1
Secretary	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	8	8	8
TOTAL POSITIONS	<u>8</u>	<u>8</u>	<u>8</u>

**JEFFERSON PARISH, LOUISIANA**  
TERRYTOWN REDEVELOPMENT AND RESTORATION DISTRICT

BUDGET #: 22570  
(ECONOMIC REDEVELOPMENT FUNCTION)

**MISSION/FUNCTION(S):**

The District is comprised of the Taxing Area commonly known as Oakwood Shopping Center and having the following boundaries: The Westbank Expressway, Terry Parkway, Wright Avenue, Hector Avenue and Whitney Avenue.

It's function is to provide funding to the District resulting in economic development, the maintenance of existing jobs, or will achieve other economic goals that will benefit the parish of Jefferson.

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited N/A	2015 Adopted Budget N/A	2015 YTD Actual	Estimated Remaining for 2015 N/A	2015 Amended Budget N/A	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget N/A	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 1,994,959	\$ 2,298,283	\$ 2,289,021	\$ 2,366,664	\$ 2,289,021	-0.4%	\$ 2,603,985	13.8%
REVENUES								
Taxes	\$ 292,567	\$ 301,363	\$ 68,887	\$ 232,476	\$ 301,363	0.0%	\$ 292,567	-2.9%
Interest Income	8,612	4,400	9,287	5,113	14,400	227.3%	12,000	-16.7%
TOTAL REVENUES	\$ 301,179	\$ 305,763	\$ 78,174	\$ 237,589	\$ 315,763	3.3%	\$ 304,567	-3.5%
EXPENDITURES								
Operating Expenses	\$ 7,117	\$ 799	\$ 531	\$ 268	\$ 799	0.0%	\$ 46	-94.2%
TOTAL EXPENDITURES	\$ 7,117	\$ 799	\$ 531	\$ 268	\$ 799	100.0%	\$ 46	-94.2%
ENDING FUND BALANCE	\$ 2,289,021	\$ 2,603,247	\$ 2,366,664	\$ 2,603,985	\$ 2,603,985	0.0%	\$ 2,908,506	11.7%
12% Reserve							854	
BALANCE AFTER RESERVE							<u>2,907,652</u>	

**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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 1,078,669	\$ 1,278,312	\$ 1,274,412	\$ 1,356,627	\$ 1,274,412	-0.3%	\$ 1,469,573	15.3%
REVENUES								
Taxes	\$ 215,977	\$ 231,661	\$ 101,953	\$ 129,708	\$ 231,661	0.0%	\$ 215,977	-6.8%
Interest Income	4,766	1,500	5,262	3,238	8,500	466.7%	6,000	-29.4%
TOTAL REVENUES	\$ 220,743	\$ 233,161	\$ 107,215	\$ 132,946	\$ 240,161	3.0%	\$ 221,977	-7.6%
EXPENDITURES								
Operating Expenses	\$ 25,000	\$ -	\$ 25,000	\$ 20,000	\$ 45,000		\$ 116,410	158.7%
TOTAL EXPENDITURES	\$ 25,000	\$ -	\$ 25,000	\$ 20,000	\$ 45,000		\$ 116,410	158.7%
ENDING FUND BALANCE	\$ 1,274,412	\$ 1,511,473	\$ 1,356,627	\$ 1,469,573	\$ 1,469,573	-2.8%	\$ 1,575,140	7.2%
12% Reserve							3,000	
BALANCE AFTER RESERVE							\$ 1,572,140	

**BUDGET HIGHLIGHTS:**

The Metairie CBD Economic Development District was established by Ordinance No. 23507 in March, 2009. Sales Tax revenues is based on projected excess Sales Tax generated within the District over the established baseline of \$0.

**JEFFERSON PARISH, LOUISIANA**  
CHURCHILL ECONOMIC DISTRICT

BUDGET # : 22590  
(ECONOMIC REDEVELOPMENT FUNCTION)

**MISSION/FUNCTION(S):**

The District is comprised of the Taxing Area commonly known as Churchill Economic Development District with a mission to increase economic development in the district.

It's function is to provide funding to the District resulting in economic development and infrastructure improvements as determined by the district.

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 236,902	\$ 338,574	\$ 339,241	\$ 61,780	\$ 339,241	0.2%	\$ 160,336	-52.7%
REVENUES								
Taxes	\$ 101,170	\$ 97,461	\$ -	\$ 97,461	\$ 97,461	0.0%	\$ 20,685	-78.8%
Interest Income	1,169	500	1,405	1,095	2,500	400.0%	1,200	-52.0%
TOTAL REVENUES	\$ 102,339	\$ 97,961	\$ 1,405	\$ 98,556	\$ 99,961	2.0%	\$ 21,885	-78.1%
EXPENDITURES								
Other Financing Uses	\$ -	\$ -	\$ 278,866	\$ -	\$ 278,866		\$ -	-100.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 278,866	\$ -	\$ 278,866		\$ -	-100.0%
ENDING FUND BALANCE	\$ 339,241	\$ 436,535	\$ 61,780	\$ 160,336	\$ 160,336	-63.3%	\$ 182,221	13.6%
12% Reserve								
BALANCE AFTER RESERVE							\$ 182,221	

**BUDGET HIGHLIGHTS:**

The Churchill Economic Development District was established by Ordinance No. 23179 in August, 2011. Sales Tax revenues is based on projected sales tax collected in that district using fiscal year ended in 2006 amount of \$80,484.75



**JEFFERSON PARISH, LOUISIANA**  
INSPECTOR GENERAL

BUDGET #: 22600  
(PUBLIC SAFETY)

**MISSION/FUNCTION(S):**

The mission of the Inspector General is to provide a full-time program of investigation, audit, inspections and performance review of parish government operations to assist in improving operations and deterring and identifying, fraud, waste, abuse and illegal acts.

Function:

- Prevent fraud by examination, investigation, audit, detection and elimination in the operation of the organization government.
- Prosecute fraud, corruption, waste, mismanagement, or misconduct in the operation of the organization government.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	9	9	9		9		9	
BEGINNING FUND BALANCE	\$ 89,148	\$ 720,240	\$ 1,009,770	\$ 1,360,452	\$ 1,009,770	40%	\$ 859,680	-14.9%
REVENUES								
Taxes	\$ 1,247,387	\$ 1,249,000	\$ 1,255,599	\$ 9,401	\$ 1,265,000	1.3%	\$ 1,261,000	-0.3%
Interest	5,519	2,400	6,982	4,418	11,400	100.0%	9,000	-21.1%
Other Financing Sources	798,109	-	-	-	-		-	
TOTAL REVENUES	\$ 2,051,015	\$ 1,251,400	\$ 1,262,581	\$ 13,819	\$ 1,276,400	2.0%	\$ 1,270,000	-0.5%
EXPENDITURES								
Personnel Services	\$ 886,879	\$ 902,454	\$ 663,651	\$ 238,803	\$ 902,454	0.0%	\$ 939,446	4.1%
Operating Expenses	157,318	257,427	248,248	259,288	507,536	97.2%	257,727	-49.2%
Capital Outlay	86,195	16,500	-	16,500	16,500	0.0%	15,000	-9.1%
Other Financing Uses	-	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 1,130,393	\$ 1,176,381	\$ 911,899	\$ 514,591	\$ 1,426,490	21.3%	\$ 1,212,173	-15.0%
ENDING FUND BALANCE	\$ 1,009,770	\$ 795,259	\$ 1,360,452	\$ 859,680	\$ 859,680	8.1%	\$ 917,507	6.7%
12% Reserve							135,647	
BALANCE AFTER RESERVE							\$ 781,860	

**BUDGET HIGHLIGHTS:**

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

The 2016 budget increased 3.0% above the 2015 Adopted and decreased 15.0% below the 2015 Amended.

The main revenue source for this department is Property Taxes currently levied at .50 mills and projected to generate approximately \$1.2M for operations.

**JEFFERSON PARISH, LOUISIANA**  
INSPECTOR GENERAL

BUDGET # : 22600

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<b><u>POSITIONS:</u></b>	<u>2014</u> Amended Budget	<u>2015</u> Amended Budget	<u>2016</u> Adopted Budget
APPOINTED:			
Inspector General	1	1	1
UNCLASSIFIED SERVICE:			
FULL TIME:			
Administrative Aide	1	1	1
1st Assistant IG	1	1	1
Deputy IG	2	2	2
OIG Auditor	2	2	2
OIG Special Agent	2	2	2
Contract Administrator	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL POSITIONS	<u>9</u>	<u>9</u>	<u>9</u>

**JEFFERSON PARISH, LOUISIANA**  
OFF DUTY WITNESS FUND

BUDGET #: 22610  
(PUBLIC SAFETY)

**MISSION/FUNCTION(S):**

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.

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ 2,719,794	\$ 2,695,200	\$ 2,855,915	\$ 2,695,200	-0.9%	\$ 2,965,163	10.0%
REVENUES								
Intergovernmental	\$ 2,463,328	\$ -	\$ -	\$ -	\$ -		\$ -	
Fines & Forfeitures	455,378	484,363	298,899	185,464	484,363	0.0%	454,100	-6.2%
Interest	3,494	-	11,166	5,834	17,000		14,000	-17.6%
TOTAL REVENUES	\$ 2,922,200	\$ 484,363	\$ 310,065	\$ 191,298	\$ 501,363	3.5%	\$ 468,100	-6.6%
EXPENDITURES								
Personnel Services	\$ 227,000	\$ 231,400	\$ 149,350	\$ 82,050	\$ 231,400	0.0%	\$ 233,378	0.9%
TOTAL EXPENDITURES	\$ 227,000	\$ 231,400	\$ 149,350	\$ 82,050	\$ 231,400	0.0%	\$ 233,378	0.9%
ENDING FUND BALANCE	\$ 2,695,200	\$ 2,972,757	\$ 2,855,915	\$ -	\$ 2,965,163	-0.3%	\$ 3,199,885	7.9%
12% Reserve							27,240	
BALANCE AFTER RESERVE							\$ 3,172,645	

**JEFFERSON PARISH, LOUISIANA**  
PUBLIC EDUCATION AND GOVERNMENT PROGRAMMING

BUDGET #: 22650  
(ECONOMIC REDEVELOPMENT FUNCTION)

**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 service 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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,396,088	\$ 1,533,599	\$ 1,738,461	\$ 1,931,171	\$ 1,738,461	13.4%	\$ 1,919,356	100.0%
REVENUES								
Taxes	\$ 545,261	\$ 468,000	\$ 323,842	\$ 144,158	\$ 468,000	0.0%	\$ 468,000	0.0%
Interest Income	6,350	2,000	7,223	3,777	11,000	450.0%	9,000	-18.2%
Other Financing Sources	-	-	-	-	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 551,611	\$ 470,000	\$ 331,065	\$ 147,935	\$ 479,000	1.9%	\$ 477,000	-0.4%
EXPENDITURES								
Operating Expenses	\$ 32,470	\$ 92,885	\$ 30,484	66,121	\$ 96,605	4.0%	\$ 80,726	-16.4%
Capital Outlay	176,768	201,500	107,871	93,629	201,500	0.0%	231,500	14.9%
TOTAL EXPENDITURES	\$ 209,238	\$ 294,385	\$ 138,355	\$ 159,750	\$ 298,105	1.3%	\$ 312,226	4.7%
ENDING FUND BALANCE	\$ 1,738,461	\$ 1,709,214	\$ 1,931,171	\$ 1,919,356	\$ 1,919,356	12.3%	\$ 2,084,130	8.6%
12% Reserve							25,109	
BALANCE AFTER RESERVE							2,059,022	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 6.1% above the 2015 Adopted and increased 4.7% above the 2015 Amended.

Capital outlay includes funding to replace office, computer and video equipment, including the upgrade of cameras in the Council chambers.



# Jefferson Parish

# Enterprise Funds



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## ENTERPRISE FUNDS

53000

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

53010

Consolidated Waterworks District No. 1 accounts for the provision of water services to the residents of the Parish. Waterworks District No. 1 of the Town of Grand Isle was consolidated as a sub-district of Consolidated Waterworks District No. 1 effective July 13, 2005. All activities are accounted for in this fund which is necessary to provide such services, including but not limited to administration, operations, maintenance, and billing and collections of a water user fee.

**JEFFERSON PARISH, LOUISIANA**  
**CONSOLIDATED SEWERAGE DISTRICT NO. 1**

BUDGET #: 53000  
 (ENTERPRISE FUNDS)

**MISSION/FUNCTION(S):**

The mission of the Department of Sewerage is to serve the citizens of Jefferson Parish by providing effective wastewater conveyance, treatment, and disposal while protecting public health and the environment.

**Function:**

To collect, treat and discharge the nearly 57 million gallons of wastewater per day that is generated within Jefferson Parish.

**Goals:**

To meet or exceed all Federal, State and Local requirements in providing efficient and reliable sewerage collection, treatment, and disposal .  
 To provide the community with polite, professional and effective customer service.

**DEPARTMENTAL SUMMARY:**

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	199	199	200		200		200	
BEGINNING FUND BALANCE	\$ 17,433,259	\$ 8,891,802	\$ 12,572,384	\$ 13,431,999	\$ 12,572,384	41%	\$ 6,442,024	-49%
REVENUES								
Taxes	\$ 9,055,304	\$ 9,065,000	\$ 9,078,983	\$ 105,017	\$ 9,184,000	1%	\$ 9,114,000	-1%
Intergovernmental	5,166,796	-	6,192,414	25,383,440	31,575,854		\$ -	-100%
Charges For Services	24,277,980	23,476,000	18,433,993	5,042,007	23,476,000	0%	\$ 23,959,000	2%
Interest Income	60,594	20,000	46,246	(26,246)	20,000	0%	\$ 40,000	100%
Miscellaneous	150,792	62,000	52,753	9,247	62,000	0%	\$ 62,000	0%
Other Financing Sources	37,700	-	-	-	-	0%	\$ -	0%
TOTAL REVENUES	\$ 38,749,167	\$ 32,623,000	\$ 33,804,389	\$ 30,513,465	\$ 64,317,854	97%	\$ 33,175,000	-48%
EXPENDITURES								
Personnel Services	\$ 11,760,766	\$ 12,320,413	\$ 8,439,927	\$ 4,015,986	\$ 12,455,913	1%	\$ 12,428,314	0%
Operating Expenses	18,815,137	19,436,973	14,146,131	6,097,750	20,243,881	4%	19,919,690	-2%
Capital Outlay	185,568	28,000	35,069	2,869	37,938	35%	31,825	-16%
Debt Services	25,218	1,168,283	1,012,646	198,478	1,211,124	4%	2,072,678	71%
Other Financing Sources	12,823,353	-	9,311,001	27,188,357	36,499,358		-	-100%
TOTAL EXPENDITURES	\$ 43,610,042	\$ 32,953,669	\$ 32,944,774	\$ 37,503,440	\$ 70,448,214	114%	\$ 34,452,507	-51.1%
ENDING FUND BALANCE	\$ 12,572,384	\$ 8,561,133	\$ 13,431,999	\$ 6,442,024	\$ 6,442,024	-25%	\$ 5,164,517	-20%
12% Reserve							3,694,403	
BALANCE AFTER RESERVE							<u>1,470,114</u>	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased by 4.5% above the 2015 Adopted and decreased 51.1% below the 2015 Amended.

There are two major sources of revenue for the Consolidated Sewerage District: property taxes currently levied at 3.58 mills projected to generate \$9M and service charges based on usage and service locations projected to generate \$23.9 million for operations.

The 2015 budget included loan proceeds from LDEQ and LDNR that were transferred to capital projects.

# JEFFERSON PARISH, LOUISIANA

## CONSOLIDATED SEWERAGE DISTRICT #1

BUDGET #: 53000

### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
<b>APPOINTED:</b>			
Director	1	1	1
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Administrative Assistant	2	2	2
Assistant Director	1	1	1
Data Entry Operator	1	1	1
Dispatcher	4	4	4
Engineer	1	1	1
Equipment Operator	15	24	24
Executive Assistant	1	1	1
Foreman	2	2	2
General Superintendent	3	3	3
GIS Operator	0	1	1
Laborer	34	27	27
Line Repair Superintendent	6	6	6
Payroll Clerk	1	1	1
Plant Maintenance Electrician	9	9	9
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	12	11	11
Sewer Maintenance Superintendent	4	4	4
Sewer Treatment Plant Operator	21	21	21
Sewer Treatment Plant Supt	4	3	3
Shop Carpenter	1	1	1
Sewerage Training/Chem Addition Spec	0	1	1
Tradeshelper	18	17	17
Truck Driver	7	7	7
Typist Clerk	7	7	7
Welder	<u>3</u>	<u>3</u>	<u>3</u>
<b>TOTAL FULL TIME</b>	<b>198</b>	<b>199</b>	<b>199</b>
<b>PART TIME:</b>			
Technical Engineer (College Intern)	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL PART TIME</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL POSITIONS</b>	<b><u>199</u></b>	<b><u>200</u></b>	<b><u>200</u></b>

**JEFFERSON PARISH, LOUISIANA**  
**CONSOLIDATED WATERWORKS DISTRICT #1**

BUDGET # : 53010  
(ENTERPRISE FUNDS)

**MISSION/FUNCTION(S):**

The mission of Jefferson Parish Water Department is to consistently, and without interruption, produce and deliver quality drinking water which exceeds all established Federal and State drinking water standards, and at a quantity and pressure to serve all related needs. Rapidly and courteously respond to complaints and problems while providing superior customer service.

Function:

- 1 Water Dept. Administration 4 Water Lab
- 2 Water Treatment Plant 5 Utility Billing
- 3 Water Distribution System 6 Grand Isle

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	264	264	269		269		269	
BEGINNING FUND BALANCE	<u>\$ 14,933,883</u>	<u>\$ 13,982,651</u>	<u>\$ 16,846,484</u>	<u>\$ 19,317,314</u>	<u>\$ 16,846,484</u>	20%	<u>\$ 12,724,144</u>	-24%
REVENUES								
Taxes	\$ 8,142	\$ 10,000	\$ 4,208	\$ 5,792	\$ 10,000	0%	\$ 5,000	-50%
Intergovernmental	1,659,535	54,000	551,902	1,880,537	2,432,439	4405%	200,000	-92%
Charges For Services	33,094,327	33,283,145	24,959,024	8,329,121	33,288,145	0%	34,073,036	2%
Interest Income	67,714	40,000	81,781	(41,781)	40,000	0%	60,000	50%
Miscellaneous	627,733	326,063	352,817	(26,754)	326,063	0%	343,936	5%
Other Financing Sources	2,800	-	286,115	-	286,115		-	-100%
TOTAL REVENUES	<u>\$ 35,460,251</u>	<u>\$ 33,713,208</u>	<u>\$ 26,235,847</u>	<u>\$ 10,146,915</u>	<u>\$ 36,382,762</u>	8%	<u>\$ 34,681,972</u>	-5%
EXPENDITURES								
Personnel Services	\$ 15,554,634	\$ 15,151,063	\$ 10,863,220	\$ 4,496,893	\$ 15,360,113	1%	\$ 16,309,208	6%
Operating Expenses	14,591,940	20,122,855	12,469,462	8,807,589	21,277,051	6%	20,528,326	-4%
Capital Outlay	534,171	1,443,100	373,871	1,184,100	1,557,971	8%	1,233,400	-21%
Debt Services	2,708	-	49,464	-	165,806		221,878	34%
Other Financing Uses	2,864,197	165,806	9,000	2,135,161	2,144,161	1193%	-	-100%
TOTAL EXPENDITURES	<u>\$ 33,547,650</u>	<u>\$ 36,882,824</u>	<u>\$ 23,765,017</u>	<u>\$ 16,623,743</u>	<u>\$ 40,505,102</u>	10%	<u>\$ 38,292,812</u>	-5.5%
ENDING FUND BALANCE	<u>\$ 16,846,484</u>	<u>\$ 10,813,035</u>	<u>\$ 19,317,314</u>	<u>\$ 12,840,486</u>	<u>\$ 12,724,144</u>	18%	<u>\$ 9,113,304</u>	-28%
12% Reserve							3,682,014	
BALANCE AFTER RESERVE							<u>5,431,289</u>	

**BUDGET HIGHLIGHTS:**

The 2016 budget increased 3.8% above the 2015 Adopted and decreased 5.5% below the 2015 Amended.

The main source of revenue for the Consolidated Water District are service charges based on usage and service locations. Total services charges are projected to generate \$34.1 million for operations.

Capital Outlay includes funding to purchase computers, laptops, pickup trucks, heavy duty trailers, dump trucks, an excavator, backhoe, an air compressor and lab equipment.

# JEFFERSON PARISH, LOUISIANA

## CONSOLIDATED WATERWORKS

BUDGET #: 53010

### POSITIONS:

	2014 Amended Budget	2015 Amended Budget	2016 Adopted Budget
<b>APPOINTED:</b>			
Director	1	1	1
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Administrative Asst.	1	1	1
Assistant Director	1	1	1
Clerk	4	4	4
Computer Network Adm	1	1	1
Computer Programmer/Analyst	1	1	1
Data Entry Operator	3	3	3
Dispatcher	1	1	1
Engineer	1	1	1
Engineering Inspector	1	1	1
Executive Assistant	1	1	1
Executive Superintendent	1	1	1
Equipment Operator	19	19	19
Instrument Maint. Technician	2	2	2
Laborer	45	45	45
Payroll Clerk	1	1	1
Plant Maintenance Electrician	0	1	1
Public Works Proj. Coordinator	1	1	1
Pump Equipment Mechanic	8	8	8
Secretary	1	1	1
Shipping/Receiving Clerk	1	1	1
Trades Helper	3	3	3
Typist Clerk	4	4	4
Utility Bill Clerk	18	18	18
Utility Bill Collector	9	9	9
Utility Bill Collector Supervisor	3	3	3
Utility Bill Superintendent	1	1	1
Utility Bill Superintendent Asst	2	2	2
Utility Bill Supervisor	2	2	2
Water General Superintendent	0	1	1
Water Plant Maint Supt	2	2	2
Waterline Maint Foreman	20	20	20
Waterline Maintenance Supt	6	6	6
Water Purification Operator	20	20	20
Water Purification Supt	10	10	10
Water Quality Scientist	10	11	11
Water Quality Scientist - Spec	1	1	1
Water Quality Technician	2	2	2
Water Service Inspector	54	56	56
Water Service Inspector Supervisor	<u>2</u>	<u>2</u>	<u>2</u>
<b>TOTAL FULL TIME</b>	<b>264</b>	<b>269</b>	<b>269</b>
<b>TOTAL POSITIONS</b>	<b><u>264</u></b>	<b><u>269</u></b>	<b><u>269</u></b>



# 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.

63510

Central Telephone maintains all in house telephones, long distance charges for each department, and providing computer print out of parish telephone bills.

63520

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

63560

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

63810

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

63830

Public Works Administration consist of Public Works Director department which oversees all public works departments which includes Streets, Drainage, Water, Sewerage, Engineering and Capital Projects; Public Works Warehouse which provides services for ordering, receiving, stocking, and distributing all materials for parish public works departments; and Public Works Investigation and Rehabilitation which investigates and resolve underground utility damage.

63860

Environmental and Water Quality monitors and regulates industrial discharges to the sewer system and chemical and bacteriological purity of the drinking water to comply with federal environmental regulations for the benefit of the sewer and water enterprise funds.

**JEFFERSON PARISH, LOUISIANA**  
CENTRAL GARAGE

BUDGET # : 63500  
(INTERNAL SERVICE FUNDS)

**MISSION/FUNCTION(S):**

The primary mission of Central Garage is the maintenance of parish automobiles, trucks and other industrial type equipment in good operating condition in the most economical manner.

Function:

Ownership and safety documentation.

Goals:

To make sure Central Garage is in full compliance with all applicable Federal, State and local regulations.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	59	59	59		59		59	
BEGINNING FUND BALANCE	\$ 113,250	\$ -	\$ 64,349	\$ 1,340,653	\$ 64,349		\$ -	-100%
REVENUES								
Charges For Services	\$ 6,851,169	\$ 7,692,811	\$ 5,705,052	\$ 2,072,441	\$ 7,777,493	1%	\$ 8,010,715	3%
Miscellaneous	48,612	-	649	(196)	453		-	-100%
TOTAL REVENUES	\$ 6,899,781	\$ 7,692,811	\$ 5,705,701	\$ 2,072,245	\$ 7,777,946	1%	\$ 8,010,715	3%
EXPENDITURES								
Personnel Services	\$ 3,561,773	\$ 3,547,983	\$ 2,444,938	\$ 1,120,613	\$ 3,565,551	0%	\$ 3,725,184	4%
Operating Expenses	3,365,281	4,144,828	1,984,459	2,282,285	4,266,744	3%	4,277,831	0%
Capital Outlay	21,628	-	-	10,000	10,000		7,700	-23%
TOTAL EXPENDITURES	\$ 6,948,682	\$ 7,692,811	\$ 4,429,397	\$ 3,412,898	\$ 7,842,295	2%	\$ 8,010,715	2%
ENDING FUND BALANCE	\$ 64,349	\$ -	\$ 1,340,653	\$ -	\$ -		\$ -	

**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.

# JEFFERSON PARISH, LOUISIANA

## CENTRAL GARAGE

BUDGET #: 63500

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Accountant	1	1	1
Automotive Line Foreman	3	3	3
Automotive Line Superintendent	2	2	2
Automotive Maintenance Supt	1	1	1
Automotive Mechanic	5	5	5
Automotive Mechanic-Senior	23	23	23
Data Entry Operator	2	2	2
Executive Assistant	1	1	1
Laborer	9	9	9
Maintenance Repairman	1	1	1
Secretary	1	1	1
Tire Shop Foreman	2	2	2
Trades helper	1	1	1
Typist Clerk	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL FULL TIME	59	59	59
TOTAL POSITIONS	<u>59</u>	<u>59</u>	<u>59</u>

**JEFFERSON PARISH, LOUISIANA**  
CENTRAL TELEPHONE

BUDGET # : 63510  
(INTERNAL SERVICE FUNDS)

**MISSION/FUNCTION(S):**

The functions of the Central Telephone Division are:

- Provide Parish departments with reliable telephone service, support and maintenance.
- Provide and maintain a Parish wide 800MHz radio network.
- Continue planning for the migration of our current telephone systems to VoIP.

Positions	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	6	6	6		6		6	
BEGINNING FUND BALANCE	\$ 131,787	\$ -	\$ 26,061	\$ 88,707	\$ 26,061		\$ -	-100%
REVENUES								
Intergovernmental	\$ -	\$ 16,022	\$ -	\$ -	\$ -	-100%	\$ -	
Charges For Services	2,308,129	2,524,212	1,554,918	985,316	2,540,234	1%	2,569,978	1%
Miscellaneous	45,075	-	-	-	-		-	
Other financing Sources	5,878	-	-	-	-		-	
TOTAL REVENUES	\$ 2,359,082	\$ 2,540,234	\$ 1,554,918	\$ 985,316	\$ 2,540,234		\$ 2,569,978	1%
EXPENDITURES								
Personnel Services	\$ 284,471	\$ 342,812	\$ 227,122	\$ 79,150	\$ 306,272	-11%	\$ 363,755	19%
Operating Expenses	1,839,680	2,180,122	1,226,326	978,838	2,205,164	1%	2,203,523	0%
Capital Outlay	47,380	17,300	2,284	16,035	18,319	6%	2,700	-85%
Other Financing Uses	293,277	-	36,540	-	36,540		-	-100%
TOTAL EXPENDITURES	\$ 2,464,808	\$ 2,540,234	\$ 1,492,272	\$ 1,074,023	\$ 2,566,295	1%	\$ 2,569,978	0%
ENDING FUND BALANCE	\$ 26,061	\$ -	\$ 88,707	\$ -	\$ -		\$ -	

**BUDGET HIGHLIGHTS:**

The Charges for Services revenue is comprised of actual usage for each telephone and data lines of each department and a monthly maintenance fee based on the number of lines.

Telecommunications is still actively reviewing all AT&T billing for any potential savings to the Parish. Since 2014 Telecommunications has seen a significant decrease in AT&T annual billing. In 2016 Telecom will begin rolling out a new phone system parishwide. Savings will be seen starting in 2017.

**JEFFERSON PARISH, LOUISIANA**  
CENTRAL TELEPHONE

BUDGET #: 63510

**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
<b>APPOINTED:</b>			
Telecommunication Director	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL UNCLASSIFIED</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Administrative Assistant	0	1	1
Secretary	1	0	0
Telecommunications Equip. Manager	1	1	1
Telecommunications Supervisor	1	1	1
Telephone Technician	2	2	2
<b>TOTAL FULL TIME</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>TOTAL POSITIONS</b>	<b><u>6</u></b>	<b><u>6</u></b>	<b><u>6</u></b>

**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 and GIS Departments, and complemented by contract vendor firms, serve the Jefferson Parish computer user community by maintaining computer hardware and software, developing software applications, and providing computer user training.

The MIS Division supports over 1500 users in their automation needs. The GIS Division supports the tools used by Public Works, Planning Code Enforcement, Environmental, and other departments in the creation and maintenance of geographic data.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	21	21	21		21		21	
BEGINNING FUND BALANCE	\$ 558,365	\$ -	\$ 200,557	\$ 348,879	\$ 200,557		\$ -	-100.0%
REVENUES								
Charges for Services	\$ 4,130,513	\$ 4,535,432	\$ 2,984,429	\$ 1,551,003	\$ 4,535,432	0%	\$ 4,601,374	1.5%
Miscellaneous	125	-	-	-	-		-	
TOTAL REVENUES	\$ 4,130,638	\$ 4,535,432	\$ 2,984,429	\$ 1,551,003	\$ 4,535,432	0%	\$ 4,601,374	1.5%
EXPENDITURES								
Personnel Services	\$ 1,865,197	\$ 1,932,291	\$ 1,341,422	\$ 590,869	\$ 1,932,291	0%	\$ 2,033,747	5.3%
Operating Expenses	1,939,277	2,366,141	1,403,374	1,092,774	2,496,148	5%	2,265,927	-9.2%
Capital Outlay	412,272	237,000	91,311	216,239	307,550	30%	301,700	-1.9%
Other Financing Uses	271,700	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 4,488,446	\$ 4,535,432	\$ 2,836,107	\$ 1,899,882	\$ 4,735,989	4%	\$ 4,601,374	-2.8%
ENDING FUND BALANCE	\$ 200,557	\$ -	\$ 348,879	\$ -	\$ -		\$ -	

**BUDGET HIGHLIGHTS:**

The Charges for Services revenue is comprised of actual FMS usage by each department and support services provided by the MIS Department.

Capital outlay includes funding for the purchase of computers, printers, network equipment and servers.

Several servers will be replaced to keep the hardware infrastructure current. Disk storage will be added to accommodate growing backup requirements. New and replacement network equipment will be acquired to accommodate introduction of voice over IP systems in Parish facilities. New server management software will be purchased to better allocate server resources and monitor server operations. New high availability software will be purchased for the iSeries to insure that the financial management system experiences no down time.

**JEFFERSON PARISH, LOUISIANA**  
**ELECTRONIC INFORMATION SYSTEMS MANAGEMENT**

BUDGET #: 63520

**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
<b>APPOINTED:</b>			
Director	1	1	1
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Administrative Asst.	1	1	1
Clerk	1	1	1
Computer Network Specialist	5	6	6
Computer System Specialist	1	0	0
Computer Systems Analyst Supervisor	1	1	1
Computer Systems Analyst Senior	7	7	7
Computer Systems Supervisor	1	1	1
GIS Manager	1	1	1
GIS Operator	2	2	2
<b>TOTAL FULL TIME</b>	<b>21</b>	<b>21</b>	<b>21</b>
<b>TOTAL POSITIONS</b>	<b><u>21</u></b>	<b><u>21</u></b>	<b><u>21</u></b>



**JEFFERSON PARISH, LOUISIANA**  
SECURITY MANAGEMENT

BUDGET # 63560  
(INTERNAL SERVICE FUNDS)

**MISSION/FUNCTION(S):**

Security Division utilizes innovated concepts, common practices, and "out the box" thinking to optimize the protection of employees, visitors, and property by providing a "Threat/Risk analysis of all parish wide operations, facilities, properties, and guidelines in order to identify all critical infrastructure vulnerabilities to prevent the loss of life, loss of property, loss of operation by reducing the threat and risk from acts of violence and theft.

Additionally threat and risk are reduced by utilizing the following:

- Card swipe access systems
- Employee Identification Card System
- Closed circuit video surveillance
- Internal Investigations
- Interactions with local, state, and federal law enforcement
- Information from the U.S. Department of Homeland Security Daily Open Source Infrastructure Report

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	3	3	3		3		3	
BEGINNING FUND BALANCE	\$ 253,601	\$ -	\$ 359,667	\$ 557,864	\$ 359,667		\$ -	-100.0%
REVENUES								
Charges For Services	\$ 1,990,498	\$ 2,145,249	\$ 1,560,153	\$ 589,658	\$ 2,149,811	0%	\$ 2,216,552	3.1%
Miscellaneous	770	-	470	331	801		-	200.5%
TOTAL REVENUES	\$ 1,991,268	\$ 2,145,249	\$ 1,560,623	\$ 589,989	\$ 2,150,612	0%	\$ 2,216,552	3.1%
EXPENDITURES								
Personnel Services	\$ 166,544	\$ 197,272	\$ 121,722	\$ 80,909	\$ 202,631	3%	\$ 199,812	-1.4%
Operating Expenses	1,595,824	1,908,824	1,164,854	1,029,539	2,194,393	15%	1,947,990	-11.2%
Capital Outlay	5,289	39,153	75,850	37,405	113,255	189%	68,750	-39.3%
Other Financing Uses	117,545	-	-	-	-	0%	-	0.0%
TOTAL EXPENDITURES	\$ 1,885,202	\$ 2,145,249	\$ 1,362,426	\$ 1,147,853	\$ 2,510,279	17%	\$ 2,216,552	-11.7%
ENDING FUND BALANCE	\$ 359,667	\$ -	\$ 557,864	\$ -	\$ -		\$ -	

**BUDGET HIGHLIGHTS:**

This budget is prorated to all departments currently online with the centralized security system.

**JEFFERSON PARISH, LOUISIANA**  
SECURITY MANAGEMENT

BUDGET #: 63560

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**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Clerk III	1	1	1
I/D Security System Coordinator	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL POSITIONS	<u>3</u>	<u>3</u>	<u>3</u>

# JEFFERSON PARISH, LOUISIANA

## ENGINEERING

BUDGET # : 63810  
(INTERNAL SERVICE FUNDS)

**MISSION/FUNCTION(S):**

The Department of Engineering was created to assist the operational departments of the consolidated Department of Public Works, which is comprised of the Department of Drainage, the Department of Sewerage, the Department of Water, the Department of Streets and Department of Water, the Department of Streets and Parkways, in matters requiring engineering design, construction supervision and project management. The Engineering Department's budget includes the Department of Capital Projects.

The Supervisory Control and Data Acquisition (SCADA) division is also a part of the Department of Engineering. SCADA establishes electronic monitoring and controlling capabilities of sewerage, drainage, pump stations and water facilities. These electronic capabilities are displayed on approximately (191) computer work stations throughout the Parish.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	92	92	92		92		92	
BEGINNING FUND BALANCE	\$ 126,209	\$ -	\$ 192,189	\$ 834,279	\$ 192,189		\$ -	-100.0%
<b>REVENUES</b>								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Charges For Services	8,445,626	9,165,470	6,555,281	2,600,189	9,155,470	0%	9,565,601	4.5%
Miscellaneous	55,902	-	8,714	1,286	10,000		-	-100.0%
Other Financing Sources	85,607	-	6,955	50,000	56,955		-	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 8,587,134</b>	<b>\$ 9,165,470</b>	<b>\$ 6,570,950</b>	<b>\$ 2,651,475</b>	<b>\$ 9,222,425</b>	<b>1%</b>	<b>\$ 9,565,601</b>	<b>3.7%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 5,946,814	6,436,105	\$ 4,216,239	\$ 2,207,666	\$ 6,423,905	0%	\$ 6,482,417	0.9%
Operating Expenses	2,407,971	2,707,257	1,689,221	1,192,830	2,882,051	6%	2,932,173	1.7%
Capital Outlay	166,368	22,108	23,400	85,258	108,658	391%	151,011	39.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,521,153</b>	<b>\$ 9,165,470</b>	<b>\$ 5,928,860</b>	<b>\$ 3,485,754</b>	<b>\$ 9,414,614</b>	<b>3%</b>	<b>\$ 9,565,601</b>	<b>1.6%</b>
ENDING FUND BALANCE	192,189	\$ -	834,279	\$ -	\$ -		\$ -	

**BUDGET HIGHLIGHTS:**

The Charges for Services revenue is comprised of a charge based on all Public Works departments use of the functions of Engineering, SCADA and Capital Projects.

Capital Outlay includes funding to replace computers, printers, vehicles and bar code scanning equipment.

**PERFORMANCE INDICATORS**

	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>
SCADA System Data	259	260	260
Collection Remote Sites	259	260	260

**JEFFERSON PARISH, LOUISIANA**  
ENGINEERING

BUDGET #: 63810

**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
<b>APPOINTED:</b>			
Director	2	2	2
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Accountant	2	2	2
Administrative Assistant	3	3	3
Engineer	13	12	12
Engineering Division Supervisor	4	4	4
Engineering Inspector	12	14	14
Executive Assistant	0	1	1
Executive Superintendent	1	1	1
GIS Operator	5	5	5
Instrumentman	1	2	2
Instrumentman-Party Chief	2	2	2
Public Works Project Coordinator	3	2	2
Rodman-Chainman	2	1	1
Secretary	1	1	1
SCADA Systems Manager	1	1	1
Ship & Receiving/Stock Clerk	13	13	13
Telemetry Technician	10	10	10
Typist Clerk	6	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>
<b>TOTAL FULL TIME</b>	<b>92</b>	<b>92</b>	<b>92</b>
<b>TOTAL POSITIONS</b>	<b><u>92</u></b>	<b><u>92</u></b>	<b><u>92</u></b>

**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.
- A new division called, Public Works Investigation and Rehabilitation Section will provide a quicker resolution to complaints from citizens concerning underground utility damage, and will result in cost savings by eliminating a duplication of resources.
- 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	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
	33	33	34		34		34	
BEGINNING FUND BALANCE	\$ 70,699	\$ -	\$ 7,778	\$ 378,640	\$ 7,778		\$ -	-100.0%
REVENUES								
Charges for Services	\$ 2,459,527	\$ 2,681,653	\$ 1,950,305	\$ 731,348	\$ 2,681,653	0%	\$ 3,108,590	15.9%
Miscellaneous	230	-	-	-	-	0%	-	0.0%
Other Financing Sources	-	-	7,125	-	12,781		-	-100.0%
TOTAL REVENUES	\$ 2,459,757	\$ 2,681,653	\$ 1,957,430	\$ 731,348	\$ 2,694,434	0%	\$ 3,108,590	15.4%
EXPENDITURES								
Personnel Services	\$ 1,829,126	\$ 2,088,736	\$ 1,302,648	\$ 787,724	\$ 2,090,372	0%	\$ 2,260,233	8.1%
Operating Expenses	458,446	431,717	275,383	166,612	441,995	2%	444,557	0.6%
Capital Outlay	235,107	161,200	8,537	161,308	169,845	5%	403,800	137.7%
TOTAL EXPENDITURES	\$ 2,522,679	\$ 2,681,653	\$ 1,586,568	\$ 1,115,644	\$ 2,702,212	1%	\$ 3,108,590	15.0%
ENDING FUND BALANCE	\$ 7,778	\$ -	\$ 378,640	\$ (5,656)	\$ -		\$ -	

**BUDGET HIGHLIGHTS:**

The Charges for Services revenue is comprised of two components: the charge of a user fee to all Public Works departments, and a direct charge to any department for all shop, janitorial, small tools and supplies ordered through this department.

Capital outlay includes funding for various office equipment and furniture, a F-650 chassis and related equipment.

# JEFFERSON PARISH, LOUISIANA

## PUBLIC WORKS ADMINISTRATION

BUDGET #: 63830

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### POSITIONS:

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2016 Adopted Budget</u>
APPOINTED:			
Public Works Director	1	1	1
Floodplain Mgmt & Hazard Mit Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	2	2	2
Administrative Mgmt Specialist	0	1	1
Computer Prog/Analyst	1	1	1
Engineering Inspector	2	2	2
Equipment Operator	8	8	8
Floodplain/CRS Specialist	1	1	1
Public Works Field Operations Cood	1	1	1
Public Works Admin Operations Coodr	2	2	2
Public Works Maint Program Mgr	1	1	1
Public Works Operations Maint Supr	2	2	2
Secretary	1	1	1
Trades Helper	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL FULL TIME	33	34	34
TOTAL POSITIONS	<u>33</u>	<u>34</u>	<u>34</u>

**JEFFERSON PARISH, LOUISIANA**  
**ENVIRONMENTAL AFFAIRS**

BUDGET # 63860  
 (INTERNAL SERVICE FUNDS)

**MISSION/FUNCTION(S):**

Environmental Affairs administers the Industrial Pretreatment, Storm water Management, Coastal Zone Management Program, Solid Waste Landfill, Mosquito Control and Rodent Control Programs, Marine Fisheries Advisory Board, reviews all non-residential development for environmental compliance, and responds to citizens complaints regarding environmental concerns.

**DEPARTMENTAL SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
Positions	23	23	23		23		23	
BEGINNING FUND BALANCE	\$ 377,295	\$ -	\$ 114,327	\$ 189,650	\$ 114,327		\$ -	-100.0%
REVENUES								
Intergovernmental	\$ 284,685	\$ -	\$ -	\$ -	\$ -		\$ -	
Charges For Services	1,941,167	2,211,600	1,608,438	609,448	2,217,886	0%	2,349,971	6%
Miscellaneous	330	-	15	(15)	-	0%	-	0%
TOTAL REVENUES	\$ 2,226,182	\$ 2,211,600	\$ 1,608,453	\$ 609,433	\$ 2,217,886	0%	\$ 2,349,971	6%
EXPENDITURES								
Personnel Services	\$ 1,662,439	\$ 1,671,098	\$ 1,177,989	\$ 493,109	\$ 1,671,098	0%	\$ 1,776,076	6%
Operating Expenses	787,150	514,502	339,847	285,268	625,115	21%	532,495	-15%
Capital Outlay	39,560	26,000	996	26,004	27,000	4%	41,400	53%
Other Financing Uses	-	-	14,298	(5,298)	9,000		-	-100.0%
TOTAL EXPENDITURES	\$ 2,489,149	\$ 2,211,600	\$ 1,533,130	\$ 799,083	\$ 2,332,213	5%	\$ 2,349,971	0.8%
ENDING FUND BALANCE	\$ 114,327	\$ -	\$ 189,650	\$ -	\$ -		\$ -	

**BUDGET HIGHLIGHTS:**

The Charges for Services revenue is comprised of two components: a charge of a user fee to the Drainage and Sewerage departments for the Environmental Control function and a charge of a user fee to Mosquito Control and Garbage Districts for the Environmental Impact function.

**PERFORMANCE INDICATORS**

	2014 Actual	2015 Estimated	2016 Estimated
% of complaints investigated within 2 days	98%	98%	98%
Number of Environmental Inspections Conducted	3,978	1,133	1,100
Number of Environmental Complaints Investigated	368	394	305
Solid Waste Inspections/Violations entered in Oracle	884	869	869
Garbage requests/complaints entered in Oracle	6,784	10,076	8,000
Recycling requests/complaints entered in Oracle	583	1,533	1,500
Recycling bin requests	990	922	992
Rodent Control requests	105	170	170

**JEFFERSON PARISH, LOUISIANA**  
**ENVIRONMENTAL AFFAIRS**

BUDGET # : 63860

**POSITIONS:**

	<u>2014 Amended Budget</u>	<u>2015 Amended Budget</u>	<u>2015 Adopted Budget</u>
<b>APPOINTED:</b>			
Director	1	1	1
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Administrative Assistant	1	1	1
Assistant Director	1	1	1
Environmental Quality Spec.	4	5	5
Environmental Quality Supervisor	5	5	5
Environmental Quality Tech	4	3	3
Executive Assistant	1	1	1
Inspection Officer Cont Monitor	2	2	2
Secretary	1	1	1
Typist Clerk	<u>3</u>	<u>3</u>	<u>3</u>
<b>TOTAL FULL TIME</b>	23	23	23
<b>TOTAL POSITIONS</b>	<u>23</u>	<u>23</u>	<u>23</u>





# Jefferson Parish

## Capital Budget



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**JEFFERSON PARISH, LOUISIANA  
CAPITAL PROJECTS  
2016 ADOPTED BUDGET**

FUND/PROJECT DESCRIPTION	REVENUES						EXPENDITURES
	TAXES		FEDERAL/ STATE FUNDS	OTHER	TRANSFERS FROM OTHER FUNDS	TOTAL REVENUES	CAPITAL OUTLAY
	SALES	AD VALOREM					
Animal Shelter	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Council Projects	-	-	-	-	-	-	-
Infrastructure Projects	-	-	-	83,488	-	83,488	-
Courts	-	-	-	126,454	-	126,454	568,572
Environmental Affairs							
Environmental	-	-	-	25,800	1,700,000	1,725,800	1,700,000
Fire Districts							
EB Consolidated Fire	-	-	-	32,000	-	32,000	-
Fire Training Facility	-	-	-	2,194	-	2,194	-
WB Fire Districts	-	-	-	3,500	322,000	325,500	322,000
General Services	-	-	-	5,000	-	5,000	95,716
Health Unit	-	-	-	-	175,000	175,000	175,000
Juvenile Services	-	-	-	-	-	-	875,000
Library	-	-	-	26,000	5,939,000	5,965,000	5,939,000
Parks and Recreation							
Consol Recreation	-	-	-	35,356	-	35,356	-
Lafreniere Park	-	-	225,000	58,000	-	283,000	-
LaSalle Park	-	-	190,000	9,500	-	199,500	-
Public Works							
Drainage	12,333,158	15,788,000	-	379,533	-	28,500,691	30,068,158
Roads/ Sewer	3,242,376	-	-	90,000	-	3,332,376	-
Streets	-	-	-	74,429	6,824,886	6,899,315	10,067,262
Road Lighting	-	-	-	40,000	-	40,000	510,000
Sewer	7,050,000	-	-	352,169	-	7,402,169	7,050,000
Water	-	10,691,000	-	180,000	-	10,871,000	10,691,000
<b>TOTAL</b>	<b>\$ 22,625,534</b>	<b>\$ 26,479,000</b>	<b>\$ 415,000</b>	<b>\$ 1,523,423</b>	<b>\$ 15,060,886</b>	<b>\$ 66,103,843</b>	<b>\$ 68,161,708</b>

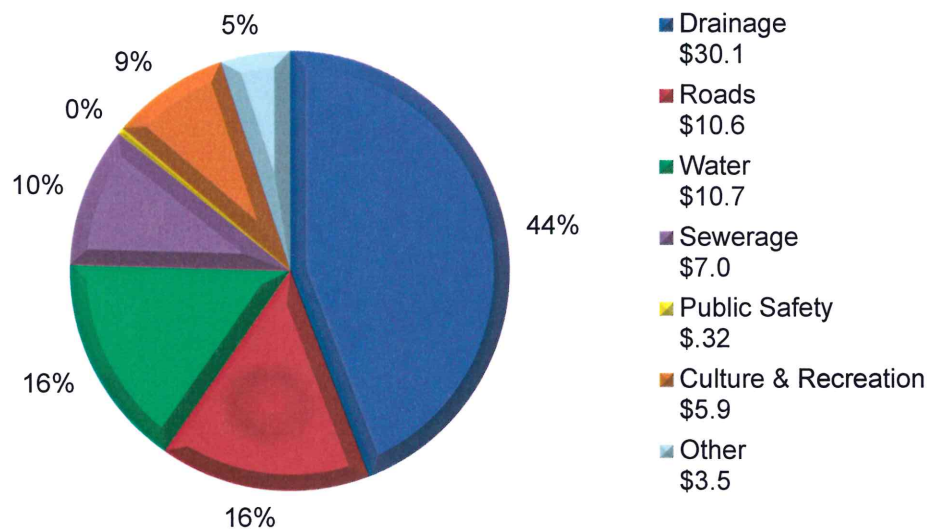
## CAPITAL IMPROVEMENT PROJECTS

Included in this section is a summary of capital improvement projects which are either continuing or beginning in 2016. The capital improvements identified within the 2016 Capital Budget total \$68,161,708. Revenue sources are comprised of Parish generated funds from sales tax, capital improvement millage, and various other funding sources totaling \$66,103,843, transfers from the 2016 operating budget amounts to \$15,060,886 and State and Federal programs contributing \$415,000. Details regarding the specific funding sources can be obtained in the Capital Budget included in this section and also in the Project Detail Document referenced below. Only revenues that are proposed for the current years' budget are incorporated into the Annual Budget.

Capital Projects are used to account for financial resources to be used for the acquisition or construction of capital facilities and other capital assets. Most of the projects included are pay-as-you-go funded and therefore are adopted concurrent with the annual operating budget. When a new capital improvement project is undertaken, consideration is given to the operational impact of the project which includes the additional cost of staff, maintenance, debt and other expenses. The operational impact of the project depends on the nature of the capital improvement and must be funded in the appropriate operating budget. In the event improvements are financed through the issuance of long-term debt, detailed budgets are generally adopted or amended individually during the year as authorized.

The complete 2016 - 2020 Capital Budget Recap and the accompanying Capital Budget Project Detail Document are distributed separately, and copies can be obtained through the Finance Department, Jefferson Parish Courthouse, P. O. Box 9, Gretna, LA 70054, (504) 364-2767.

### TOTAL CAPITAL IMPROVEMENTS 2016 Budget Year - \$68.1 (in millions)



The projects described in this section are not intended to be all-inclusive, but they represent the Parish's major capital projects included in the 2016 Capital Budget.

### ***Environmental***

Landfill Post - Closure – Solid Waste regulations require maintenance of landfill facilities for 30 years following closure (post-closure). This includes mowing, cover maintenance for erosion and settling, leachate collection and disposal, maintenance of ditches and detention ponds, groundwater monitoring, landfill gas collection and control, etc. The estimated cost for a 30-year post-closure period is \$20,000,000. The landfill receives royalties during the current operation, and the millage provides surplus funds for the current solid waste management system. \$1,000,000 has been allocated for the upkeep of this project.

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 a 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 clean up event. \$700,000 is being used to fund this project. The operational impact will be to transfer funds as needed to maintain a \$5,000,000 balance available for immediate expenses for the clean-up of debris following a disaster.

### ***Court***

New Probation Department – The existing Probation Office is a small area which lacks space to house the growing number of probation employees, and the increased workload the office has experienced. A larger space would provide an organized area more conducive to the functionality of an efficient and effective probation process. The addition of private offices would ensure the confidentiality of sensitive information. \$250,000 has been allocated to this project.

2 – A/C Chillers - \$100,000 has been allocated to purchase two new A/C chillers. The existing chillers at First Parish Court were purchased in 1996 and 2001 and have become a maintenance problem. Many areas of First Parish Court are not being cooled sufficiently with the old chillers. Replacing the old chillers will help to keep the air-conditioning system at First Parish Court running more efficiently which will result in cutting costs on our electric bill.

First Parish Court Canopy – This new extended canopy will allow defendants to stand in line and come through security without standing in the rain and elements. First Parish Court building was not originally designed to house security equipment and the room it takes to process defendants through security. This canopy will enhance the flow of defendants through the security process plus identify the building's main entrance and help control the temperature of the building by eliminating the entrance doors from being open all the time. \$119,722 has been allocated to this project.

### ***Juvenile Services***

Rivarde-Shelters and Maintenance Building Renovations – \$875,000 has been allocated to the renovations at Rivarde. The existing structures are more than 40 years old and have never been renovated or updated. Repairs are becoming frequent and costly. Existing structures are leaking during rain events making it impossible for use by the staff and youth who are detained. Renovating the existing the structures will prevent further corrosion, rust and damage. It will further enhance structural integrity and appearance.

### ***General Services***

Central Plant – Chiller Installation – \$75,716 has been allocated to the replacement of the existing chillers. The chillers are approaching 15 years old. Industry standards and manufacturer expectations have this equipment losing its optimum efficiency, which will lead to increasing repairs and breakdowns. The operational impact of replacing the existing chillers would be more efficient, for it will increase cooling capacity and reduce electricity charges.

### ***Library Department***

The Jefferson Parish Library System is funded by a dedicated property tax. A 6.5 millage rate was renewed in 2008 for ten years to operate and maintain the existing system, improve services and to replace substandard facilities. Funds are appropriated in the annual operating budget as a transfer to capital to fund the following projects:

Terrytown Meeting Room – To meet the requests of Terrytown Library patrons, \$400,000 has been allocated for the design and construction of a new meeting room. The new meeting room will help to better serve the community. The operational impact is that this addition will minimally increase maintenance and utilities cost by approximately 25%.

EB Regional Computer Purchases – \$347,000 is allocated to replace computer equipment at many libraries that are becoming obsolete and are in need of upgrading or replacement. Purchasing additional computers on a yearly basis allows the library to maintain state of the art computer equipment for the public's use.

Times Picayune Update – The library has microfilm of the Times Picayune from 1837 to present, but only at the regional libraries. Patrons can access 1988 to present by keyword search via a database available through the library website. Acquiring the 1837 to 1987 digital Times Picayune will provide unlimited access to library patrons at all libraries and remotely through the library's website. For this update, \$650,000 has been allocated. The operational impact of this update is that there will be a yearly hosting fee starting the year after the purchase of the digital Times Picayune.

Westbank Regional – Drainage Repairs – There is several sections of existing drain lines that have failed due to excessive ground settlement. These sections require removal and installation of new lines at proper elevations. \$150,000 has been allocated to Westbank Regional to restore drainage to some areas.



Library Management System – The Library IT Network equipment needs to be updated. This will be done over a period of three years. \$260,000 has been allocated to this project for 2016.

River Ridge Library – River Ridge will be a newly constructed library. The new branch will provide the local community with a convenient location to meet their needs. \$3,500,000 has been allocated for the design and construction for this project. The operational impact of this new facility is an increase of approximately \$500,000, which will require staffing and operational funding to be budgeted in future years from the Library Fund. Funding requirements will be needed in 2017.

### ***Drainage Capital Program***

This program is funded by the 2/3 of ½ cent sales tax and by a capital improvement millage, currently levied at 4.79 mills. Combined these revenues are expected to bring in \$28,121,158 toward the Drainage Capital Program:

Catalpa Court Drainage – Construction improvements to Catalpa Court will prevent recurring street flooding. This project will install new drainage and include street improvements. \$2,200,000 has been allocated to the construction of this project.

Parish Line Pump Station – \$1,500,000 has been allocated for the improvements to the Parish Line Pump Station. The improvements will insure continued flood protection. This project will install new pumps, motors and climber screens.

Equipment Purchases – This project will replace aging equipment with new fully functioning equipment needed to provide flood protection. The Drainage Department has allocated \$2,496,645 for the purchase of new equipment and vehicles.

Frisco Avenue Drainage – \$1,500,000 has been allocated to the improvements to Frisco Avenue. This project will install new drainage and include street improvements to prevent flooding.

Pontiff Pump Replacements – The replacement of the diesel driven pumps at Pontiff Playground with electric driven pumps will provide more consistent operation to prevent recurring street flooding. \$2,000,000 has been allocated to replace the diesel pumps.

Screens and Auto Rakes – \$3,000,000 has been allocated for the installation of automated screen cleaning rakes at drainage pump stations. This will prevent blockages at pump stations allowing the pumps to work at full capacity while preventing flooding.

Lafitte Area Pump Station Improvements – The Drainage Department will construct a new pump station by Goose Bayou. \$2,000,000 has been allocated to the construction of the new pump station which will prevent flooding.

### ***Roadlighting***

Street Lighting Stock – Currently, the Street Lighting Division has no facility to store system materials for prompt replacement of damaged infrastructure. \$510,000 has been allocated for the purchase street lighting system materials (poles, arms, fixtures, and other miscellaneous items) which will be stored in the new West Bank Public Works Warehouse allowing for the prompt replacement of damaged infrastructure. This project will begin and end in 2016, so therefore there will be no operational impact.

## **Streets**

Major Projects – A pavement management system is used to determine which streets are in most dire need of repair. Using this system, the Streets Department is able to assess street infrastructure and plan the restoration of both cement and asphalt streets. For 2016, \$800,000 is allocated to this ongoing annual project. Work will be done in-house and through contractual services. The operational impact is that funds will be added every year to help alleviate maintenance issues with asphalt and concrete streets.

ADA Compliance – the Parish of Jefferson has stepped up its ADA compliance efforts through an intensive identification program, which includes compiling an inventory of non-accessible street corners; identifying intersections within close proximity to schools, shopping malls, and other high pedestrian traffic areas. The 2016 budget includes \$400,000 for these improvements which will increase pedestrian traffic and ensure equal access for individuals who may have specific needs. There will be no operational impact once the project is completed.

Street Maintenance – a small drainage program has been implemented that will address repairs and replacement of residential street drainage problems that are 24” and under. Problem areas are identified and repaired/replaced as needed. The 2016 budget includes \$500,000 for these repairs. The operational impact of this project is recognized annually as a transfer from the operating budget to fund these repairs on an as needed basis. The annual transfer is based upon estimated needs during the year.

## **Sewerage Department**

Construction Management - consists of program management services for the SCIP 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.

Sewer Capital – Administrative – a geographical information system (GIS) is essential for asset management and mapping of a system as large as the Jefferson Parish sewerage system and is used in planning and design of capital projects. Supervisory control and data acquisition (SCADA) is needed to monitor the system remotely for problems that could result in system backups and overflows and is also used to identify repetitive problem areas for capital improvement planning.

These are on-going projects that have no direct impact on operations/maintenance. However, timely completion of sewer upgrade/rehabilitation projects will result in reduced O/M costs as aging infrastructure is repaired or replaced facilitating fewer service calls and reduced energy consumption. In addition, adherence to schedule requirements by LDEQ will eliminate fines and possible judicial action.

Rehab Program – Lining this project provides \$2,000,000 for rehabilitation of existing sewer lines by cured-in-place lining and rehabilitation of existing sewer manholes by cementitious lining.

Rehab Program – Point Repairs this project provides \$2,000,000 for rehabilitation of existing sewer lines by point repair or full line replacement.

Rehab Program – High Voltage Switchgear – aging electrical equipment that has reached the end of its useful life must be replaced to ensure proper operation of lift stations. This project provides \$350,000 for renovation or replacement of the electrical components of existing sewer lift stations. Replacement of aging electrical components typically results in fewer service calls and reduced energy consumption.

These are ongoing projects that have no direct impact on operations/maintenance (O/M). However, timely completion of sewer upgrades/rehabilitation projects will result in reduced O/M costs as aging infrastructure is repaired or replaced facilitating fewer service calls and reduced energy consumption. In addition, adherence to schedule requirements by Louisiana Department of Environmental Quality (LDEQ) will eliminate fines and judicial action.

### ***Consolidated Water***

East Bank Water Plant – portions of the existing East Bank Water Plant, built in 1951, 1955, and 1965 can no longer be operated at the original design capacity and still meet regulatory requirements. The 2016 budget has allocated \$10,691,000 for the engineering and preliminary construction to replace a portion of the EB Water Plant. The construction of the new treatment plant will allow for decommissioning of the three oldest plants at the 3600 block of Jefferson Highway. It is anticipated that the operational impact of this project will reduce the Water Department's annual operating costs by \$300,000 and enhance reliability as well as operating efficiency. The anticipated project completion is in the 4<sup>th</sup> quarter of 2019.

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.



# 2016- 2020 Jefferson Parish Capital Budget

## Estimated Project Costs

	<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2017-2020</i>	<i>Requested Funding F/Y 2016</i>	<i>Funding Sources</i>
<b><u>Animal Shelter</u></b>					
56814 001	Animal Shelter Improvements	438,422	338,422	100,000	Operating Budget Transfer
<b>Total:</b>	<b>Animal Shelter</b>	438,422	338,422	100,000	
<b><u>Court</u></b>					
57910 005	1st PC Canopy	248,801	129,029	119,772	Fund Balance-Capital Projects
57910 013	Roof Coating	90,000	45,000	45,000	Fund Balance-Capital Projects
57910 014	Telephone Switch	53,800		53,800	Fund Balance-Capital Projects
57910 016	Creation of new Probation Dept.	250,000		250,000	Fund Balance-Capital Projects
57910 017	(2) A/C Air Chillers	100,000		100,000	Fund Balance-Capital Projects
<b>Total:</b>	<b>Court</b>	742,601	174,029	568,572	
<b><u>Drainage</u></b>					
51714 001	Monticello Canal @ Airline	3,250,000	250,000	3,000,000	Drainage and Sewerage Tax
52110 009	PS Upgrade - #5 Parish Line	2,624,259	1,124,259	1,500,000	Drainage and Sewerage Tax
52110 040	PS Upgrade-Lafitte Area PS Improvements	2,158,990	158,990	2,000,000	Fund Balance-Capital Projects
52110 044	Catwalk and Ladders at P. S.	1,645,000	845,000	800,000	Fund Balance-Capital Projects

## Estimated Project Costs

		<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2017-2020</i>	<i>Requested Funding F/Y 2016</i>	<i>Funding Sources</i>
<b>Drainage</b>						
52110 050	PONTIFF PUMP REPLACEMENTS	2,000,000			2,000,000	Capital Improvement Millage
52110 051	GARDEN ROAD P S	500,000			500,000	Capital Improvement Millage
52110 052	SCREENS AND AUTO RAKES	3,000,000			3,000,000	Capital Improvement Millage
52110 043	Bayou Segnette 1	4,302,997		2,302,997	2,000,000	Fund Balance-Capital Projects
52115 001	Equipment Purchases	11,338,107		8,841,462	2,496,645	Drainage and Sewerage Tax
51600 305	Catalpa Court Drainage	3,000,000		800,000	2,200,000	Drainage and Sewerage Tax
52300 012	2016 Unallocated 2/3rd Sales Tax	576,513			576,513	Drainage and Sewerage Tax
52318 008	Mazoue Ditch Phase VI	2,981,398		2,881,398	100,000	Capital Improvement Millage
52355 001	Storm Water Quality Program	1,869,935		1,809,935	60,000	Drainage and Sewerage Tax
52356 043	Lake Trail Drainage	700,000		200,000	500,000	Drainage and Sewerage Tax
52356 044	David Drive Drainage	700,000		200,000	500,000	Drainage and Sewerage Tax
52356 054	FRISCO AVE	1,500,000			1,500,000	Drainage and Sewerage Tax
52356 055	GUARDIAN DRAINAGE	500,000			500,000	Capital Improvement Millage
52710 001	Construction Mgmt	30,091,513		28,671,513	1,420,000	Capital Improvement Millage
52710 002	Corps Of Engineers Parish Portion	35,160,085		30,010,085	5,150,000	Capital Improvement Millage

## Estimated Project Costs

		<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2017-2020</i>	<i>Requested Funding F/Y 2016</i>	<i>Funding Sources</i>
<b><u>Drainage</u></b>						
52717 001	Gardere/Murphy Canal Complex PW 2003-035		2,668,262	2,643,262	25,000	Capital Improvement Millage
52720 001	Trapp Canal		1,474,653	1,394,653	80,000	Capital Improvement Millage
52727 001	Harahan Pump to the River-All Phases		15,828,939	15,668,939	160,000	Capital Improvement Millage
<b>Total: Drainage</b>			127,870,651	97,802,493	30,068,158	
<b><u>Environmental</u></b>						
59010 030	Landfill-Closure/Post-Closure		9,000,000	4,000,000	1,000,000	Operating Budget Transfer
59011 005	Storm Debris		5,200,000	1,500,000	700,000	Operating Budget Transfer
<b>Total: Environmental</b>			14,200,000	5,500,000	1,700,000	
<b><u>Fire Dist 7, 8</u></b>						
49215 001	VFD #7 - Nine Mile Point		671,629	607,229	64,400	Operating Budget Transfer
49215 002	VFD #7 - Avondale		665,459	601,059	64,400	Operating Budget Transfer
49215 003	VFD #7 - Bridge City		703,866	639,466	64,400	Operating Budget Transfer
49215 004	VFD #7 - Live Oak		754,750	690,350	64,400	Operating Budget Transfer
49215 005	VFD #7 - Herbert Wallace		735,644	671,244	64,400	Operating Budget Transfer
<b>Total: Fire Dist 7, 8</b>			3,531,348	3,209,348	322,000	

## Estimated Project Costs

	<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2017-2020</i>	<i>Requested Funding F/Y 2016</i>	<i>Funding Sources</i>
<b><u>General Services</u></b>					
58510 018	Central Plant - Chiller Installation (500 Ton)	380,000	20,000	304,284	75,716
58514 034	Second Parish Court - Air Cooled Chiller Installation	470,000	10,000	450,000	20,000
<b>Total: General Services</b>		850,000	30,000	754,284	95,716
<b><u>Health Unit</u></b>					
56910 014	Chiller Installation - Westbank Health Unit	150,000		75,000	75,000
56910 015	Chiller Installation - Eastbank Health Unit	200,000		100,000	100,000
<b>Total: Health Unit</b>		350,000		175,000	175,000
<b><u>Juvenile Services</u></b>					
58112 004	Shelters & Maintenance Bldg Renovations	985,800	110,800		875,000
<b>Total: Juvenile Services</b>		985,800	110,800		875,000
<b><u>Library</u></b>					
47810 002	Library Management System	2,389,999	2,129,999		260,000
47810 011	Times Picayune	650,000			650,000
47813 005	EBR - Computer Purchase	1,803,439	1,456,439		347,000
47814 023	Drainage Repairs	150,000			150,000
47817 012	Belle Terre Roof Repair	27,000	9,000		18,000



## Estimated Project Costs

	<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2017-2020</i>	<i>Requested Funding F/Y 2016</i>	<i>Funding Sources</i>
<b><u>Library</u></b>					
47818 008		12,000	3,000	9,000	Operating Budget Transfer
47819 007		31,000	9,000	22,000	Operating Budget Transfer
47820 005		365,000	15,000	350,000	Operating Budget Transfer
47820 013		35,000		35,000	Operating Budget Transfer
47822 007		400,000		400,000	Operating Budget Transfer
47825 006		25,000		25,000	Operating Budget Transfer
47828 002		228,000	110,000	118,000	Operating Budget Transfer
47830 011		35,000	20,000	15,000	Operating Budget Transfer
47831 006		3,500,000		3,500,000	Operating Budget Transfer
47833 001		34,000	9,000	25,000	Operating Budget Transfer
47833 002		15,000		15,000	Operating Budget Transfer
<b>Total: Library</b>		9,700,438	3,761,438	5,939,000	
<b><u>Road Lighting</u></b>					
45731 002		510,000		510,000	Fund Balance-Capital Projects
<b>Total: Road Lighting</b>		510,000		510,000	

## Estimated Project Costs

	<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2017-2020</i>	<i>Requested Funding F/Y 2016</i>	<i>Funding Sources</i>
<b><u>Sewerage</u></b>					
49401 001		18,732,451	14,232,451	3,600,000	Roads & Sewerage Tax
49401 002		914,315	614,315	300,000	Roads & Sewerage Tax
49403 001		24,656,196	21,656,196	600,000	Roads & Sewerage Tax
49403 002		10,300,122	7,300,122	600,000	Roads & Sewerage Tax
49404 001		32,440,814	22,440,814	2,000,000	Roads & Sewerage Tax
49404 003		37,107,978	27,107,978	2,000,000	Roads & Sewerage Tax
49404 004		8,162,609	6,412,609	350,000	Roads & Sewerage Tax
49412 006		2,700,000	1,200,000	300,000	Roads & Sewerage Tax
<b>Total: Sewerage</b>		<b>135,014,485</b>	<b>100,964,485</b>	<b>27,000,000</b>	
<b><u>Street</u></b>					
45629 021		428,458	409,450	19,008	Operating Budget Transfer
45638 007		11,026,000	9,026,000	2,000,000	Operating Budget Transfer
45638 021		531,307	435,429	95,878	Operating Budget Transfer
45638 023		1,629,750	1,329,750	300,000	Operating Budget Transfer
42000 14		3,242,376		3,242,376	Roads & Sewerage Tax

## Estimated Project Costs

<u>Street</u>	<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2017-2020</i>	<i>Requested Funding F/Y 2016</i>	<i>Funding Sources</i>
42061 001		3,933,436	3,333,436	600,000	Operating Budget Transfer
45004 006		8,344,532	7,544,532	800,000	Operating Budget Transfer
45004 008		4,131,013	3,931,013	200,000	Operating Budget Transfer
45004 009		3,224,000	2,824,000	400,000	Operating Budget Transfer
45004 010		3,520,123	3,020,123	500,000	Operating Budget Transfer
45010 214		500,000		500,000	Operating Budget Transfer
45010 215		200,000		200,000	Operating Budget Transfer
45010 219		80,000		80,000	Operating Budget Transfer
45010 220		150,000		150,000	Operating Budget Transfer
45010 221		100,000		100,000	Operating Budget Transfer
45010 222		100,000		100,000	Operating Budget Transfer
45010 223		80,000		80,000	Operating Budget Transfer
45010 404		250,000		250,000	Operating Budget Transfer
45010 503		300,000		300,000	Operating Budget Transfer
45010 504		150,000		150,000	Operating Budget Transfer

**Estimated Project Costs**

	<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2017-2020</i>	<i>Requested Funding F/Y 2016</i>	<i>Funding Sources</i>
<u>Street</u>					
<i>Total: Street</i>		41,920,995	31,853,733	10,067,262	
<u>Water</u>					
54029 013 EB Plant Upgrade		32,455,834	21,764,834	10,691,000	Capital Improvement Millage
<i>Total: Water</i>		32,455,834	21,764,834	10,691,000	
<i>Grand Total</i>		368,570,574	265,509,582	34,929,284	68,161,708

On motion of Mr. Lagasse, seconded by Mr. Roberts, the following ordinance was offered:

**SUMMARY NO. 24353 ORDINANCE NO. 25058**

An ordinance adopting the 2016 Capital Budget for All Agencies, Departments 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 2016 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 9<sup>th</sup> day of December, 2015, 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  
2016 ADOPTED BUDGET**

GRANT AGENCY	REVENUES			EXPENDITURES	
	GRANT	OTHER	TRANSFERS FROM OTHER FUNDS	OPERATING	TRANSFERS TO OTHER FUNDS
<u>Health &amp; Welfare</u>					
U S Department of Health and Human Services - Direct	\$ 6,710,244	\$ -	\$ 364,282	\$ 7,074,526	\$ -
U S Department of Health and Human Services - Indirect	3,561,105	-	-	3,561,105	-
U S Department of Action	51,066	-	5,500	56,566	-
U S Department of Energy	536,113	-	-	536,113	-
U S Department of Agriculture	848,606	-	-	848,606	-
U S Department of Labor	2,152,030	-	-	2,152,030	-
Miscellaneous Federal Grants	9,656	-	85,000	94,656	-
Total Health & Welfare	<u>13,868,820</u>	<u>-</u>	<u>454,782</u>	<u>14,323,602</u>	<u>-</u>
<u>Urban Redevelopment</u>					
U S Department of Housing and Urban Development	<u>3,702,805</u>	<u>226,424</u>	<u>-</u>	<u>3,844,229</u>	<u>85,000</u>
<u>Transit</u>					
U S Department of Federal Transit Administration	<u>3,805,385</u>	<u>-</u>	<u>2,416,959</u>	<u>6,222,344</u>	<u>-</u>
<u>Public Safety</u>					
U S Department of Justice	<u>25,250</u>	<u>-</u>	<u>45,000</u>	<u>70,250</u>	<u>-</u>
<u>Public Works</u>					
U S Depart. of National Oceanic Atmospheric Assoc.	<u>52,063</u>	<u>43,063</u>	<u>-</u>	<u>95,126</u>	<u>-</u>
<b>TOTAL</b>	<b>\$ <u>21,454,323</u></b>	<b>\$ <u>269,487</u></b>	<b>\$ <u>2,916,741</u></b>	<b>\$ <u>24,555,551</u></b>	<b>\$ <u>85,000</u></b>





# Jefferson Parish

## Debt Service



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# Debt Management

## Introduction

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

## Credit Rating

Standard and Poor's reviewed, in 2015, the Issuer Credit Rating for the Jefferson Parish 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 2015, the Issuer Credit Rating for the Jefferson Parish Louisiana Local Government Environmental Facilities Community Development Authority 2015 Revenue Refunding bonds. These bonds were assigned an AA- rating and stable outlook. The stable outlook reflects strong management, with good financial policies and practices.

Standard and Poor's reviewed, in 2015, the Issuer Credit Rating for the Jefferson Parish Sales Tax District bonds. These bonds maintained an A+ rating and stable outlook. The stable outlook reflects the district's strong retail activity.

Standard and Poor's reviewed, in 2015, the Issuer Credit Rating for the Jefferson Parish East Bank Hotel Occupancy 1997 Revenue Refunding bonds. These bonds maintained a BBB+ rating and stable outlook. The stable outlook reflects the Parish's participation in the broad and diverse metropolitan statistical area.

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 which has historically benefited from its access to New Orleans. However, New Orleans continues to suffer from severe economic dislocation which creates uncertainty over the city's long term prospects. The economic outlook reflects the expectation that the parish will remain the area's major retail center.

## 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 2007, the Parish issued \$100,340,000 of Special Sales Tax Refunding Bonds - Series 2007 for the purpose of redeeming \$39,135,000 aggregate principal amount of the Series 1998 Refunding Bonds, \$31,290,000 aggregate principal amount of the Series 2001 Revenue Bonds and \$22,785,000 aggregate principal amount of the Series 2002 Revenue Refunding Bonds. Also in 2007, the Parish issued \$75,000,000 of Special Sales Tax Bonds – Series 2007B to provide funding for the final phase of the Road Bond Improvement Program.

In 2009, the Parish issued \$50,000,000 of Special Sales Tax Revenue Bonds - Series 2009A (Build America Bonds). The Series 2009A Bonds were issued for the purpose of constructing, improving or maintaining public roads, streets or highways and various drains, drainage lines, drainage canals, ditches, pumps and pumping stations located in the Parish. Also in 2009, the Parish issued \$109,290,000 of Special Sales Tax Revenue Refunding Bonds – Series 2009B for the purpose of refunding \$98,340,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series 2007.

In 2013, the Parish issued \$45,085,000 of Special Tax Revenue Refunding Bonds - Series 2013. The Series 2013 Bonds were issued for the purpose of refunding \$39,815,000 aggregate principal amount of the Special Sales Tax Refunding Bonds Series 2005.

In 2015, the Parish issued \$36,165,000 of Special Tax Revenue Refunding Bonds – Series 2015. The Series 2015 Bonds were issued for the purpose of refunding \$31,490,000 aggregate principal amount of the Special Sales Tax Refunding Bonds Series 2007B.

At December 31, 2015, \$213,798,315 of such bonds remained outstanding and \$20,123,780 was available in the various Debt Service Funds to service the debt.

#### 2. Hotel Occupancy Tax Bonds

The East Bank Hotel Occupancy Tax Refunding & Improvement Bonds - Series 1997 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, 2015, \$880,000 of such bonds remained outstanding and \$1,379,068 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, 2015, \$3,845,000 of such bonds remained outstanding and zero was available in the Debt Service Fund to Service the debt.

The 24<sup>th</sup> 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 24<sup>th</sup> Judicial District Court-Series 2004 Revenue Bonds. The 24<sup>th</sup> Judicial District Court-Series 2014 Bonds are secured by an irrevocable pledge and dedication of the 24<sup>th</sup> Judicial District Revenues and, to such extent as 24<sup>th</sup> Judicial District Revenues are insufficient, any legally available funds of the Parish. As of December 31, 2015, \$8,685,000 of such bonds remained outstanding with \$1,180,023 available in the Debt Service Fund to service the debt.

The Animal Shelter Certificates of Indebtedness in the amount of \$6,295,000 were issued July 1, 2013 for the purpose of acquiring, constructing, improving, or maintaining humane animal control and shelter within the Parish. The Animal Shelter Certificates are secured by an irrevocable pledge and dedication of the funds to be derived from the levy and collection of ad valorem taxes. As of December 31, 2015, \$4,815,000 of such bonds remained outstanding with \$204 available in the Debt Service Fund to service the debt.

### 4. General Obligation Bonds

These bonds are collateralized by a special tax (sufficient in amount in each instance to service the specific issue) to be collected annually, in excess of all other taxes, on all of the property subject to taxation within the territorial limits of the particular district of each specific issue.

In 2011, the Parish issued \$3,110,000 of General Obligation Refunding Bonds for the purpose of redeeming \$3,060,000 aggregate principal amount of the Fire Protection District No. 7 - Series 2000. As of December 31, 2015, \$1,855,000 of such bonds remained outstanding with \$43,380 available in a Debt Service Fund to service the debt.

In 2011, the Parish issued \$6,230,000 of General Obligation Refunding Bonds for the purpose of redeeming \$6,590,000 aggregate principal amount of the Consolidated Playground District No. 2, Sub No. 1 - Series 2000. As of December 31, 2015, \$3,700,000 of such bonds remained outstanding with \$89,708 available in the Debt Service Fund to service the debt.

## 5. Certificates of Indebtedness

The Consolidated Sewerage District 1 Certificates of Indebtedness were issued in the amount of \$663,443 on April 8, 2013 for the purpose of constructing sewerage improvements along certain streets within the District. The certificates are secured by and payable solely from the collection of the special assessment levied on each lot of parcel of real estate abutting on certain portions of certain streets within the District. As of December 31, 2015, \$530,754 of such certificates remained outstanding and \$126,633 was available in the Debt Service Fund to service the debt.

### Loan Programs

In 2005, the Parish executed two loan agreements with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Bonds (Capital Projects and Acquisition Program) - Series 2005 authorized a loan amount of \$1,200,000 for the purpose of constructing the Grand Isle Tarpon Rodeo Pavilion facility. Loan proceeds of \$1,011,731 have been drawn down under this agreement. As of December 31, 2015, \$339,831 of such loans remained outstanding with \$151,962 available in the Debt Service Fund to service the debt.

The LCDA Revenue Bonds (Jefferson Recreation and Cultural Facilities Project) - Series 2007 authorized a loan amount of \$17,000,000 for the purpose of construction, acquisition and improvement to certain public parks and cultural facilities. As of December 31, 2015, \$1,575,000 of such loans remained outstanding with \$149,554 available in the Debt Service Fund to service the debt.

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, 2015, \$6,060,000 of the LCDA Series 2008A remained outstanding with \$367,531 available in the Debt Service Fund to service the debt.

In 2009, the Parish executed two loan agreements with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) - Series 2009A authorized a loan amount of \$63,850,000 to provide funds for the refunding of the Authority's Prior Bonds, LCDA Series 1999 and LCDA Series 2000A, and refinance the Borrowers Notes for Safehouse Series 2006 and Safehouse Series 2007. The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) Series 2009B authorized a loan amount of \$3,100,000 to provide funding for a portion of the costs of constructing and equipping a performing arts center within the Parish, and paying the costs of issuance associated with Bonds.

In 2010, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA



Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) - Series 2009C authorized a loan amount of \$6,500,000 to provide funds to fund a portion of the costs of constructing and equipping a performing arts center within the Parish of Jefferson, and paying the costs of issuance associated with Bonds. Disclosure of future debt principal and interest payments have been estimated based at an assumed interest rate of 3.75% and repaid over the next 20 years. The interest rate on this note fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. The weekly BMA Swap Index rate plus 100 basis points constitutes the Participant Rate charged to the Parish.

As of December 31, 2015, \$52,990,000 of LCDA Series 2009A loans, \$2,430,000 of LCDA Series 2009B loans and \$5,370,000 of LCDA Series 2009C remained outstanding with \$5,914,993 available in the Debt Service Fund to service the debts.

In 2010, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue and Revenue Refunding Bonds (Capital Projects and Acquisition Program) - Series 2010 (CPZ) authorized a loan amount of \$3,165,000 to provide funds to finance the Jefferson CPZ beautification improvements within the Parish of Jefferson. Disclosure of future debt principal and interest payments have been estimated based at an assumed interest rate of 3.25% and repaid over the next 20 years. The interest rate on this note fluctuates weekly with changes in the Bond Market Association (BMA) Municipal Swap Index. The weekly BMA Swap Index rate plus 100 basis points constitutes the Participant Rate charged to the Parish. As of December 31, 2015, \$2,550,000 of LCDA Series 2010 (CPZ) loans remained outstanding with \$45,257 available in the Debt Service Fund to service the debts.

In 2013, the Parish executed a loan agreement with the Louisiana Department of Environmental Quality (Clean Water State Revolving Fund) in the amount of \$15,250,000 to provide funds for the replacement and/or upgrade to several existing Sewerage lift stations. The Louisiana Department of Environmental Quality loan is secured by a pledge of revenues of Consolidated Sewerage District No.1. As of December 31, 2015, loan proceeds of \$10,070,064 have been drawn down under this agreement.

In 2014, the Parish executed a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (the "LCDA"). The LCDA Revenue Refunding Bonds-Series 2014 authorized a loan amount of \$7,545,000 for the purpose of refunding \$7,120,000 aggregate principal amount of the West Jefferson Park and Community Center and Playground Revenue Bonds-Series 2004. The West Jefferson Park and Recreation District 2014 loan is secured by revenues received by the District from the service charge levied monthly and bi-monthly on every dwelling receiving water service. As of December 31, 2015, \$7,115,000 of LCDA Series 2014 (WJ Park) loans remained outstanding with \$225,495 available in the Debt Service Fund to service the debt.

In 2014, The Parish executed a loan agreement with the Louisiana Department of Environmental Quality (Clean Water State Revolving Fund) in the amount of \$20,000,000 to provide funds for rehabilitation of the Marrero Waste Water Treatment Plant. The Louisiana Department of Environmental Quality loan is secured by a pledge of revenues of Consolidated Sewerage District No.1. As of December 31, 2015, loan proceeds of \$2,194,624 have been drawn down under this agreement.

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, 2015, loan proceeds of \$2,252,160 have been drawn down under this agreement.

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, 2015, loan proceeds of \$2,118,040 have been drawn down under this agreement.

In 2014, the Parish executed a loan agreement with the Louisiana Department of Health and Hospitals (Drinking Water Revolving Loan) in the amount of \$3,550,000 to provide funds for improvements and extensions to the Jefferson Parish water system. The Louisiana Department of Health and Hospitals loan is secured by the pledge of revenues of the Consolidated Waterworks District No.1. As of December 31, 2015, loan proceeds of \$1,683,909 have been drawn down under this agreement.

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, 2015, \$11,320,000 of the LCDA Series 2015 loan remained outstanding with \$7,235 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, 2015, loan proceeds of \$3,000,000 have been drawn down under this agreement.

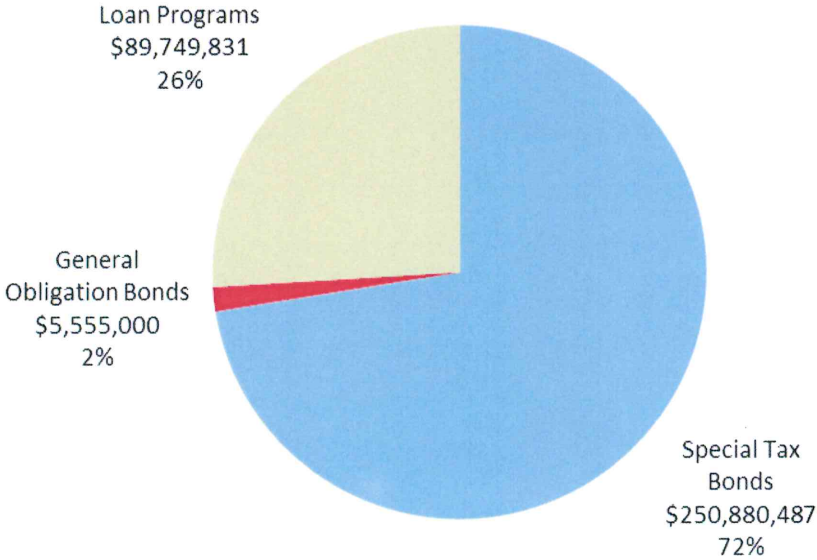
**JEFFERSON PARISH, LOUISIANA  
DEBT SERVICE FUNDS  
2016 ANNUAL BUDGET**

BOND DESCRIPTION	REVENUES				EXPENDITURES	
	TAXES		OTHER	TRANSFERS FROM OTHER FUNDS	TOTAL REVENUES	DEBT SERVICE & OTHER COSTS
	SALES	AD VALOREM				
<u>Special Tax Bonds</u>						
SST Revenue and Refunding Bonds - Series 1998	\$ 5,760,001	\$ -	\$ 32,000	\$ -	\$ 5,792,001	\$ 5,777,001
SST Revenue Bonds - Series 2007B	7,285,750	-	-	-	7,285,750	7,285,750
SST Revenue & Revenue Refunding - Series 2009 A&B	16,047,797	-	614,998	-	16,662,795	16,653,795
SST Revenue and Refunding Bonds - Series 2013	6,679,641	-	-	-	6,679,641	6,679,641
SST Revenue and Refunding Bonds - Series 2015	1,834,972	-	-	-	1,834,972	1,634,972
<u>Public Improvement Bonds</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement - Series 1997	594,000	-	4,300	1,500	599,800	415,463
Jefferson Parish Public Improvement Revenue Bonds Second Parish Court Project - Series 2003	-	-	299,775	-	299,775	299,775
Certificates of Indebtedness - Series 2013 (L O Chetta Drive - Sewerage)	-	-	82,966	-	82,966	80,680
Jefferson Parish Public Improvement Revenue Bonds 24th Judicial District Court Project	-	-	530,600	-	530,600	608,163
<u>General Obligation Bonds</u>						
Fire Protection District #7	-	405,000	1,000	-	406,000	402,988
Consolidated Playground District # 2, Sub #1	-	790,000	2,000	-	792,000	821,490
Animal Shelter	-	-	-	850,002	850,002	850,002
<u>Loan Programs</u>						
Louisiana Community Development Authority (Grand Isle Pavilion)	-	-	800	105,465	106,265	105,465
Louisiana Community Development Authority Revenue Refunding 2008 A & B	-	-	4,000	1,225,311	1,229,311	1,225,311
Louisiana Community Development Authority & Revenue Refunding 2009 A,B & C	5,585,896	-	20,000	711,370	6,317,266	6,297,265
Louisiana Community Development Authority Revenue Bonds Series 2010 CPZ	-	-	300	229,189	229,489	229,189
Louisiana Community Development Authority (WJ Park and Community Center/Plground District)	-	-	-	655,891	655,891	655,891
Louisiana Community Development Authority Revenue Refunding Series 2015	-	-	-	421,824	421,824	421,824
TOTAL	\$ 43,788,057	\$ 1,195,000	\$ 1,592,739	\$ 4,200,552	\$ 50,776,348	\$ 50,444,665

# 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 \$346,185,319 with principal payments of \$33,818,981 due in 2016. All current debt service requirements are budgeted and funded within the respective Debt Service funds.

## Outstanding Long-Term Debt \$346,185,319 As of 12/31/2015



### DEBT LIMITATIONS

State law allows a maximum of 10 percent of the assessed valuation of each issuing tax district for general obligation bonds for any one purpose. The legal debt capacity for each unit is presented in Table 1.

### FUTURE DEBT REQUIREMENTS

Except for major road, water, sewer and drainage projects, capital improvements to recreational park facilities and beautification projects to major thoroughfares in Jefferson Parish, most capital projects over the next few years will be funded with current revenues. Any new debt would require voter approval.

**JEFFERSON PARISH, LOUISIANA**  
SPECIAL SALES TAX REVENUE AND REFUNDING BONDS - SERIES 1998

BUDGET # 39540, 39560  
(SPECIAL TAX BONDS)

**PURPOSE OF DEBT ISSUE**

The bonds were issued to provide funding for the partial refund of the Special Sales Tax Revenue Refunding Bonds Series 1991A and all the outstanding Special Sales Tax Revenue Refunding Bonds Series 1991 B and to finance the cost of capital projects for the Road 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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 16,647,239	\$ 16,652,924	\$ 20,654,955	\$ 40,182,008	\$ 20,654,955	24.0%	\$ 20,667,155	0.1%
REVENUES								
Taxes	\$ 17,335,421	\$ 5,758,500	\$ 19,199,921	\$ (13,441,421)	\$ 5,758,500	0.0%	\$ 5,760,001	0.0%
Interest Income	41,203	23,200	46,551	(23,351)	23,200	0.0%	32,000	37.9%
TOTAL REVENUES	\$ 17,376,624	\$ 5,781,700	\$ 19,539,186	\$ (13,757,486)	\$ 5,781,700	0.0%	\$ 5,792,001	0.2%
EXPENDITURES								
Principal	\$ 2,494,735	\$ 2,350,975	\$ -	\$ 2,350,975	\$ 2,350,975	0.0%	\$ 2,213,316	-5.9%
Interest	3,260,265	3,404,025	-	3,404,025	3,404,025	0.0%	3,541,685	4.0%
Other	7,613,907	14,500	12,133	2,367	14,500	0.0%	22,000	51.7%
TOTAL EXPENDITURES	\$ 13,368,907	\$ 5,769,500	\$ 12,133	\$ 5,757,367	\$ 5,769,500	0.0%	\$ 5,777,001	0.1%
ENDING FUND BALANCE	\$ 20,654,955	\$ 16,665,124	\$ 40,182,008	\$ 20,667,155	\$ 20,667,155	24.0%	\$ 20,682,155	0.1%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	2,213,315	3,541,685	5,755,000
<b>Total</b>	<b>2,213,315</b>	<b>3,541,685</b>	<b>5,755,000</b>

**JEFFERSON PARISH, LOUISIANA**  
SPECIAL SALES TAX REVENUE AND REFUNDING BONDS - SERIES 1998

BUDGET # 39540  
(SPECIAL TAX BONDS)

**BUDGET SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 16,647,239	\$ 17,255,012	\$ 20,654,955	\$ 40,183,758	\$ 20,654,955	19.7%	\$ 20,667,155	0.1%
REVENUES								
Taxes	\$ 11,576,921	\$ -	\$ 19,199,921	\$ (19,199,921)	\$ -		\$ -	
Interest Income	41,203	23,200	46,551	(23,351)	23,200	0.0%	32,000	37.9%
Other Financing Sources	-	-	292,714	(292,714)	-		-	
TOTAL REVENUES	\$ 11,618,124	\$ 23,200	\$ 19,539,186	\$ (19,515,986)	\$ 23,200	0.0%	\$ 32,000	37.9%
EXPENDITURES								
Other	\$ 7,610,407	\$ 11,000	\$ 10,383	\$ 617	\$ 11,000	0.0%	\$ 17,000	54.5%
TOTAL EXPENDITURES	\$ 7,610,407	\$ 11,000	\$ 10,383	\$ 617	\$ 11,000	0.0%	\$ 17,000	54.5%
ENDING FUND BALANCE	\$ 20,654,955	\$ 17,267,212	\$ 40,183,758	\$ 20,667,155	\$ 20,667,155	19.7%	\$ 20,682,155	0.1%

**JEFFERSON PARISH, LOUISIANA**  
SPECIAL SALES TAX REVENUE AND REFUNDING BONDS - SERIES 1998

BUDGET # 39560  
(SPECIAL TAX BONDS)

**BUDGET SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ (1,750)	\$ -	0.0%	\$ -	0.0%
REVENUES								
Taxes	\$ 5,758,500	\$ 5,758,500	\$ -	\$ 5,758,500	\$ 5,758,500	0.0%	\$ 5,760,001	0.0%
TOTAL REVENUES	\$ 5,758,500	\$ 5,758,500	\$ -	\$ 5,758,500	\$ 5,758,500	0.0%	\$ 5,760,001	0.0%
EXPENDITURES								
Principal	\$ 2,494,735	\$ 2,350,975	\$ -	\$ 2,350,975	\$ 2,350,975	0.0%	\$ 2,213,316	-5.9%
Interest	3,260,265	3,404,025	-	3,404,025	3,404,025	0.0%	3,541,685	4.0%
Other	3,500	3,500	1,750	1,750	3,500	0.0%	5,000	42.9%
TOTAL EXPENDITURES	\$ 5,758,500	\$ 5,758,500	\$ 1,750	\$ 5,756,750	\$ 5,758,500	0.0%	\$ 5,760,001	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ (1,750)	\$ -	\$ -	0.0%	\$ -	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	2,213,315	3,541,685	5,755,000
<b>Total</b>	2,213,315	3,541,685	5,755,000

**JEFFERSON PARISH, LOUISIANA**  
SPECIAL SALES TAX REVENUE BONDS - SERIES 2007B

BUDGET # 39800  
(SPECIAL TAX BONDS)

**PURPOSE OF DEBT ISSUE**

The bonds were issued to provide funding for the final phase of the Road Bond 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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 3,182,589	\$ 3,182,789	\$ 3,183,033	\$ 6,589,341	\$ 3,183,033	0.0%	\$ 3,181,033	-0.1%
REVENUES								
Taxes	\$ 7,277,895	\$ 7,275,650	\$ 4,302,392	\$ 2,973,258	\$ 7,275,650	0.0%	\$ 7,285,750	0.1%
Interest Income	445	-	14,278	(14,278)	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 7,278,340	\$ 7,275,650	\$ 4,316,670	\$ 2,958,980	\$ 7,275,650	0.0%	\$ 7,285,750	0.1%
EXPENDITURES								
Principal	\$ 4,630,000	\$ 4,860,000	\$ -	\$ 4,860,000	\$ 4,860,000	0.0%	\$ 5,110,000	5.1%
Interest	2,637,850	2,406,350	383,625	1,501,535	1,885,160	-21.7%	2,163,350	14.8%
Other	10,045	11,300	5,547	5,753	11,300	0.0%	12,400	9.7%
Other Financing Sources	-	-	521,190	-	521,190		-	-100.0%
TOTAL EXPENDITURES	\$ 7,277,895	\$ 7,277,650	\$ 910,362	\$ 6,367,288	\$ 7,277,650	0.0%	\$ 7,285,750	0.1%
ENDING FUND BALANCE	\$ 3,183,033	\$ 3,180,789	\$ 6,589,341	\$ 3,181,033	\$ 3,181,033	0.0%	\$ 3,181,033	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	5,110,000	2,163,350	7,273,350
2017	5,375,000	1,907,850	7,282,850
2018	5,650,000	1,639,100	7,289,100
2019	5,950,000	1,356,600	7,306,600
2020-2024	19,890,000	2,125,463	22,015,463
<b>Total</b>	<b>41,975,000</b>	<b>9,192,363</b>	<b>51,167,363</b>



**JEFFERSON PARISH, LOUISIANA**  
SPECIAL SALES TAX REVENUE & REVENUE REFUNDING BONDS - SERIES 2009 A & B

BUDGET # 39830  
(SPECIAL TAX BONDS)

**PURPOSE OF DEBT ISSUE**

The 2009 A bonds were issued to provide funding to construct, improve and maintain public roads, streets or highways located in the Parish, including the costs or reconstruction, rehabilitation, base stabilization, drainage, adjustments and related sidewalks and curbs and/ or the construction of gravity and/ or forced drainage facilities, including drains, drainage lines, drainage canals, ditches, pumps and pumping stations, dikes and other related works, cutting and opening new drains, drainage lines, ditches and canals, and the acquisition of lands for necessary public drainage purposes, including rights of ways.

The 2009 B bonds together with other available funds, will be used for the purpose of refunding the Issuer's Outstanding Special Sales Tax Revenue Refunding Bonds, Series 2007.

**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 1,819,435	\$ 1,820,735	\$ 2,704,159	\$ 3,147,309	\$ 2,704,159	100.0%	\$ 2,708,359	0.2%
REVENUES								
Taxes	\$ 11,210,938	\$ 15,920,808	\$ 3,340,719	\$ 12,580,089	\$ 15,920,808	0.0%	\$ 16,047,797	0.8%
Interest Income	9,206	4,200	13,277	(9,077)	4,200	0.0%	9,000	114.3%
Miscellaneous	875,518	861,830	437,523	424,307	861,830	0.0%	605,998	-29.7%
TOTAL REVENUES	\$ 12,095,662	\$ 16,786,838	\$ 3,791,519	\$ 12,995,319	\$ 16,786,838	0.0%	\$ 16,662,795	-0.7%
EXPENDITURES								
Principal	\$ 4,300,000	\$ 10,085,000	\$ -	\$ 10,085,000	\$ 10,085,000	0.0%	\$ 10,465,000	3.8%
Interest	6,896,438	6,881,438	3,340,719	3,340,719	6,681,438	0.0%	6,172,145	-7.6%
Other	14,500	16,200	7,650	8,550	16,200	0.0%	16,650	2.8%
TOTAL EXPENDITURES	\$ 11,210,938	\$ 16,782,638	\$ 3,348,369	\$ 13,434,269	\$ 16,782,638	0.0%	\$ 16,653,795	-0.8%
ENDING FUND BALANCE	\$ 2,704,159	\$ 1,824,935	\$ 3,147,309	\$ 2,708,359	\$ 2,708,359	100.0%	\$ 2,717,359	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	10,465,000	6,172,145	16,637,145
2017	16,615,000	5,622,733	22,237,733
2018	17,280,000	4,735,775	22,015,775
2019	18,055,000	3,823,415	21,878,415
2020-2024	59,525,000	5,735,925	65,260,925
<b>Total</b>	<b>121,940,000</b>	<b>26,089,993</b>	<b>148,029,993</b>

**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.

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 15,534	\$ 15,533.96	\$ 15,589	\$ 12,506	\$ 15,589	0.0%	\$ 15,589	0.0%
REVENUES								
Taxes	\$ 1,788,984	\$ 1,786,219	\$ 458,860	\$ 1,327,359	\$ 1,786,219	0.0%	\$ 6,679,641	274.0%
Interest	55	-	67	(67)	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 1,789,039	\$ 1,786,219	\$ 458,927	\$ 1,327,359	\$ 1,786,219	0.0%	\$ 6,679,641	274.0%
EXPENDITURES								
Principal	\$ 850,000	\$ 865,000	\$ -	\$ 865,000	\$ 865,000	0.0%	\$ 5,775,000	567.6%
Interest	935,484	917,719	458,860	458,859	917,719	0.0%	899,641	-2.0%
Other	3,500	3,500	3,150	350	3,500	0.0%	5,000	42.9%
TOTAL EXPENDITURES	\$ 1,788,984	\$ 1,786,219	\$ 462,010	\$ 1,324,209	\$ 1,786,219	0.0%	\$ 6,679,641	274.0%
ENDING FUND BALANCE	\$ 15,589	\$ 15,533.96	\$ 12,506	\$ 15,656	\$ 15,589	100.0%	\$ 15,589	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	5,775,000	899,641	6,674,641
2017	5,895,000	778,943	6,673,943
2018	6,015,000	655,738	6,670,738
2019	6,145,000	530,024	6,675,024
2020-2024	19,215,000	808,726	20,023,726
<b>Total</b>	<b>43,045,000</b>	<b>3,673,071</b>	<b>46,718,071</b>

**JEFFERSON PARISH, LOUISIANA**  
**EAST BANK HOTEL OCCUPANCY TAX REFUNDING**  
**AND IMPROVEMENT BONDS - SERIES 1997**

BUDGET # 39340, 39350  
(SPECIAL TAX BONDS)

**PURPOSE OF DEBT ISSUE**

The bonds were issued to provide funding for defeasing of the East Bank Occupancy Tax Bonds Series 1992 A & B 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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 1,118,532	\$ 1,205,894	\$ 1,216,974	\$ 1,404,067	\$ 1,216,974	0.9%	\$ 873,331	-28.2%
REVENUES								
Taxes	\$ 499,331	\$ 594,000	\$ 741,877	\$ (147,877)	\$ 594,000	0.0%	\$ 594,000	0.0%
Interest Income	6,249	1,500	5,822	(4,322)	1,500	0.0%	4,300	186.7%
Other Financing Sources	2,600	1,000	1,000	-	1,000	0.0%	1,500	50.0%
TOTAL REVENUES	\$ 508,180	\$ 596,500	\$ 748,699	\$ (152,199)	\$ 596,500	0.0%	\$ 599,800	0.6%
EXPENDITURES								
Principal	\$ 325,000	\$ 345,000	\$ -	\$ 345,000	\$ 345,000	0.0%	\$ 365,000	5.8%
Interest	82,138	65,075	32,538	32,537	65,075	0.0%	46,963	-27.8%
Other	-	1,000	-	1,000	1,000	0.0%	2,000	100.0%
Other Financing Uses	2,600	1,000	529,068	-	529,068	52806.8%	1,500	-99.7%
TOTAL EXPENDITURES	\$ 409,738	\$ 412,075	\$ 561,606	\$ 378,537	\$ 940,143	128.1%	\$ 415,463	-55.8%
ENDING FUND BALANCE	\$ 1,216,974	\$ 1,390,319	\$ 1,404,067	\$ 873,331	\$ 873,331	-37.2%	\$ 1,057,668	21.1%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	365,000	46,963	411,963
2017	385,000	27,618	412,618
2018	130,000	7,020	137,020
<b>Total</b>	<b>880,000</b>	<b>81,600</b>	<b>961,600</b>

**JEFFERSON PARISH, LOUISIANA**  
**EAST BANK HOTEL OCCUPANCY TAX REFUNDING**  
**AND IMPROVEMENT BONDS - SERIES 1997**

BUDGET # 39340  
(SPECIAL TAX BONDS)

**BUDGET SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 704,214	\$ 791,576	\$ 803,516	\$ 989,726	\$ 803,516	1.5%	\$ 459,873	-42.8%
REVENUES								
Taxes	\$ 499,331	\$ 594,000	\$ 741,877	\$ (147,877)	\$ 594,000	0.0%	\$ 594,000	0.0%
Interest Income	4,509	500	3,939	(3,439)	500	0.0%	2,800	460.0%
Other Financing Sources	2,600	1,000	1,000	-	1,000	0.0%	1,500	50.0%
TOTAL REVENUES	\$ 506,440	\$ 595,500	\$ 746,816	\$ (151,316)	\$ 595,500	0.0%	\$ 598,300	0.5%
EXPENDITURES								
Principal	\$ 325,000	\$ 345,000	\$ -	\$ 345,000	\$ 345,000	0.0%	\$ 365,000	5.8%
Interest	82,138	65,075	32,538	32,537	65,075	0.0%	46,963	-27.8%
Other	-	1,000	-	1,000	1,000	0.0%	2,000	100.0%
Other Financing Uses	-	-	528,068	-	528,068		-	-100.0%
TOTAL EXPENDITURES	\$ 407,138	\$ 411,075	\$ 560,606	\$ 378,537	\$ 939,143	128.5%	\$ 413,963	-55.9%
ENDING FUND BALANCE	\$ 803,516	\$ 976,001	\$ 989,726	\$ 459,873	\$ 459,873	-52.9%	\$ 644,210	40.1%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	365,000	46,963	411,963
2017	385,000	27,618	412,618
2018	130,000	7,020	137,020
<b>Total</b>	<b>880,000</b>	<b>81,600</b>	<b>961,600</b>

**JEFFERSON PARISH, LOUISIANA**  
**EAST BANK HOTEL OCCUPANCY TAX REFUNDING**  
**AND IMPROVEMENT BONDS - SERIES 1997**

BUDGET # 39350  
(SPECIAL TAX BONDS)

**BUDGET SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 414,318	\$ 414,318	\$ 413,457	\$ 414,340	\$ 413,457	-0.2%	\$ 413,457	0.0%
REVENUES								
Interest Income	\$ 1,740	\$ 1,000	\$ 1,883	\$ (883)	\$ 1,000	0.0%	\$ 1,500	50.0%
TOTAL REVENUES	\$ 1,740	\$ 1,000	\$ 1,883	\$ (883)	\$ 1,000	0.0%	\$ 1,500	50.0%
EXPENDITURES								
Other Financing Uses	\$ 2,600	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ 1,500	50.0%
TOTAL EXPENDITURES	\$ 2,600	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ 1,500	50.0%
ENDING FUND BALANCE	\$ 413,457	\$ 414,318	\$ 414,340	\$ 413,457	\$ 413,457	-0.2%	\$ 413,457	0.0%

**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 17,989	\$ (219,585)	\$ 17,989		\$ 14,839	0.0%
REVENUES								
Intergovernmental	\$ 56,796	\$ 195,925	\$ -	\$ 195,925	\$ 195,925	0.0%	\$ 199,775	2.0%
Fines & Forfeitures	7,398	104,000	65,439	38,561	104,000	0.0%	100,000	-3.8%
Premium Income	49,194	-	-	-	-	0.0%	-	0.0%
Interest Income	18	-	62	(62)	-	0.0%	-	0.0%
Other Financial Sources	4,010,000	-	-	-	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 4,123,406	\$ 299,925	\$ 65,501	\$ 234,424.00	\$ 299,925	0.0%	\$ 299,775	-0.1%
EXPENDITURES								
Principal	\$ -	\$ 165,000	\$ 165,000	\$ -	\$ 165,000	0.0%	\$ 165,000	0.0%
Interest	61,459	134,925	134,925	-	134,925	0.0%	131,625	-2.4%
Other	4,043,958	-	3,150	-	3,150		3,150	0.0%
TOTAL EXPENDITURES	\$ 4,105,417	\$ 299,925	\$ 303,075	\$ -	\$ 303,075	1.1%	\$ 299,775	-1.1%
ENDING FUND BALANCE	\$ 17,989	\$ -	\$ (219,585)	\$ 14,839	\$ 14,839		\$ 14,839	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	165,000	134,925	299,925
2016	165,000	131,625	296,625
2017	165,000	128,325	293,325
2018	170,000	124,975	294,975
2019	170,000	120,725	290,725
2020-2024	950,000	515,050	1,465,050
2025-2029	1,140,000	323,575	1,463,575
2030-2035	1,085,000	88,900	1,173,900
<b>Total</b>	<b>4,010,000</b>	<b>1,568,100</b>	<b>5,578,100</b>

**JEFFERSON PARISH, LOUISIANA**  
**L O CHETTA DRIVE SEWERAGE**  
**SEWERAGE CERTIFICATES OF INDEBTEDNESS 2013**

BUDGET # 38310  
(SPECIAL TAX BONDS)

**PURPOSE OF DEBT ISSUE**

The Sewerage Certificates of Indebtedness was issued to provide funding for Sewerage work needed on Chetta Drive.

**REVENUE SOURCE**

The source of revenue is assessment from the occupants of Chetta Drive.

**BUDGET SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 38,846	\$ 68,846	\$ 138,906	\$ 84,458	\$ 138,906	101.8%	\$ 138,906	0.0%
REVENUES								
Assessment	\$ 175,853	\$ 82,466	\$ 27,536	\$ 54,930	\$ 82,466	0.0%	\$ 82,466	0.0%
Interest	\$ 8,464	-	482	(482)	-	0.0%	500	
TOTAL REVENUES	\$ 184,317	\$ 82,466	\$ 28,018	\$ 54,448	\$ 82,466	0.0%	\$ 82,966	0.6%
EXPENDITURES								
Principal	\$ 66,344	\$ 66,344	\$ 66,344	-	\$ 66,344	0.0%	\$ 66,345	0.0%
Interest	17,913	16,122	16,122	-	16,122	0.0%	14,335	-11.1%
TOTAL EXPENDITURES	\$ 84,257	\$ 82,466	\$ 82,466	-	\$ 82,466	0.0%	\$ 80,680	-2.2%
ENDING FUND BALANCE	\$ 138,906	\$ 68,846	\$ 84,458	\$ 138,906	\$ 138,906	101.8%	\$ 141,192	1.6%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	66,344	16,122	82,466
2016	66,344	14,334	80,679
2017	66,344	12,539	78,883
2018	66,344	10,748	77,092
2019	66,344	8,956	75,300
2020-2024	265,377	17,913	283,290
<b>Total</b>	<b>597,098</b>	<b>80,612</b>	<b>677,710</b>

**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ -	\$ 598,037.00	\$ 1,507,460	\$ 1,139,263	\$ 1,507,460	152.1%	\$ 1,204,310	-20.1%
REVENUES								
Fines and Forfeitures	\$ 525,679	\$ 632,663	\$ 413,800	218,863	\$ 632,663	0.0%	\$ 530,000	-16.2%
Interest Income	163	-	785	(785)	-	0.0%	-	0.0%
Premium Income	88,560	-	-	-	-	0.0%	600	
Other Financial Sources	10,141,714	-	824	(824)	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 10,756,115	\$ 632,663	\$ 415,409	\$ 217,254	\$ 632,663	0.0%	\$ 530,600	-16.1%
EXPENDITURES								
Principal	\$ -	\$ 325,000	\$ 325,000	\$ -	\$ 325,000	0.0%	\$ 304,000	-6.5%
Interest	165,820	307,663	155,456	152,207	307,663	0.0%	301,013	-2.2%
Service Charges	-	-	3,150	-	3,150		3,150	0.0%
Other Financing Uses	9,082,835	-	300,000	-	300,000		-	-100.0%
TOTAL EXPENDITURES	\$ 9,248,655	\$ 632,663	\$ 783,606	\$ 152,207	\$ 935,813	47.9%	\$ 608,163	-35.0%
ENDING FUND BALANCE	\$ 1,507,460	\$ 598,037	\$ 1,139,263	\$ 1,204,310	\$ 1,204,310	101.4%	\$ 1,126,747	-6.4%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	340,000	301,013	641,013
2017	345,000	294,163	639,163
2018	355,000	287,163	642,163
2019	365,000	278,138	643,138
2020-2024	1,995,000	1,204,500	3,199,500
2025-2029	2,390,000	801,938	3,191,938
2030-2035	2,895,000	298,500	3,193,500
<b>Total</b>	<b>8,685,000</b>	<b>3,465,413</b>	<b>12,150,413</b>



**JEFFERSON PARISH, LOUISIANA**  
SST REVENUE REFUNDING SERIES 2015

BUDGET # 39940  
(SPECIAL TAX BONDS)

**PURPOSE OF DEBT ISSUE**

The bonds were issued to provide funding for the final phase of the Road Bond 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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 526,210	\$ -	0.0%	\$ -	0.0%
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 1,834,972	
Other Financial Sources	-	-	36,686,226	(36)	36,686,190		-	-100.0%
TOTAL REVENUES	\$ -	\$ -	\$ 36,686,226	\$ (36)	\$ 36,686,190		\$ 1,834,972	-95.0%
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000		\$ 865,000	1630.0%
Interest	-	-	-	471,190	471,190		769,972	63.4%
Other Financing Uses	-	-	36,160,016	4,984	36,165,000		-	
TOTAL EXPENDITURES	\$ -	\$ -	\$ 36,160,016	\$ 526,174	\$ 36,686,190		\$ 1,634,972	-95.5%
ENDING FUND BALANCE	\$ -	\$ -	\$ 526,210	\$ -	\$ -		\$ 200,000	

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	865,000	769,972	1,634,972
2017	885,000	751,530	1,636,530
2018	6,555,000	732,662	7,287,662
2019	6,710,000	592,910	7,302,910
2020-2022	21,100,000	906,634	22,006,634
<b>Total</b>	<b>36,115,000</b>	<b>3,753,708</b>	<b>39,868,708</b>

**JEFFERSON PARISH, LOUISIANA**  
 FIRE PROTECTION DISTRICT NO. 7  
 GENERAL OBLIGATION REFUNDING BOND SERIES - SERIES 2011

BUDGET # 39410  
 (GENERAL OBLIGATION BONDS)

**PURPOSE OF DEBT ISSUE**

The bonds were issued to provide funding for acquiring buildings, machinery, equipment, including both real and personal property, to be used in providing fire protection to the property in the district.

**REVENUE SOURCE**

The collection of ad valorem taxes within the district is currently levied at 2.43 mills.

**BUDGET SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 59,468	\$ 55,566	\$ 59,840	\$ 74,699	\$ 59,840	7.7%	\$ 57,600	-3.7%
REVENUES								
Taxes	\$ 395,795	\$ 388,000	\$ 384,302	\$ 15,698	\$ 400,000	3.1%	\$ 405,000	1.3%
Interest Income	606	800	674	126	800	0.0%	1,000	25.0%
TOTAL REVENUES	\$ 396,401	\$ 388,800	\$ 384,976	\$ 15,824	\$ 400,800	3.1%	\$ 406,000	1.3%
EXPENDITURES								
Principal	\$ 315,000	\$ 330,000	\$ 330,000	-	\$ 330,000	0.0%	\$ 340,000	3.0%
Interest	78,500	70,400	37,675	32,725	70,400	0.0%	60,350	-14.3%
Other	2,529	2,640	2,442	198	2,640	0.0%	2,638	-0.1%
TOTAL EXPENDITURES	\$ 396,029	\$ 403,040	\$ 370,117	\$ 32,923	\$ 403,040	0.0%	\$ 402,988	0.0%
ENDING FUND BALANCE	\$ 59,840	\$ 41,326	\$ 74,699	\$ 57,600	\$ 57,600	39.4%	\$ 60,612	5.2%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	340,000	60,350	400,350
2017	350,000	50,000	400,000
2018	370,000	38,275	408,275
2019	385,000	24,100	409,100
2020-2024	410,000	8,200	418,200
<b>Total</b>	<b>1,855,000</b>	<b>180,925</b>	<b>2,035,925</b>

**JEFFERSON PARISH, LOUISIANA**  
 CONSOLIDATED PLAYGROUND DISTRICT NO. 2, SUB # 1  
 GENERAL OBLIGATION REFUNDING BONDS - SERIES 2011

BUDGET # 39230  
 (GENERAL OBLIGATION BONDS)

**PURPOSE OF DEBT ISSUE**

The bonds were issued to provide funding for acquiring, constructing and improving parks, playgrounds, recreation centers, and other recreational facilities, together with the necessary land, furnishings and equipment.

**REVENUE SOURCE**

The collection of ad valorem taxes within the district is currently levied at 2.57 mills.

**BUDGET SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 119,752	\$ 87,744	\$ 116,100	\$ 87,312	\$ 116,100	32.3%	\$ 105,078	-9.5%
REVENUES								
Taxes	\$ 801,042	\$ 807,000	\$ 781,969	\$ 19,031	\$ 801,000	-0.7%	\$ 790,000	-1.4%
Interest Income	1,419	1,300	2,357	(1,057)	1,300	0.0%	2,000	53.8%
TOTAL REVENUES	\$ 802,461	\$ 808,300	\$ 784,326	\$ 17,974	\$ 802,300	-0.7%	\$ 792,000	-1.3%
EXPENDITURES								
Principal	\$ 640,000	\$ 660,000	\$ 660,000	\$ -	\$ 660,000	0.0%	\$ 685,000	3.8%
Interest	162,975	150,175	150,175	-	150,175	0.0%	130,375	-13.2%
Other	3,138	3,147	2,939	208	3,147	0.0%	6,115	94.3%
TOTAL EXPENDITURES	\$ 806,113	\$ 813,322	\$ 813,114	\$ 208	\$ 813,322	0.0%	\$ 821,490	1.0%
ENDING FUND BALANCE	\$ 116,100	\$ 82,722	\$ 87,312	\$ 105,078	\$ 105,078	27.0%	\$ 75,588	-28.1%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	685,000	130,375	815,375
2017	710,000	109,825	819,825
2018	735,000	88,525	823,525
2019	765,000	62,800	827,800
2020-2024	805,000	32,200	837,200
<b>Total</b>	<b>3,700,000</b>	<b>423,725</b>	<b>4,123,725</b>

**JEFFERSON PARISH, LOUISIANA**  
ANIMAL SHELTER SERIES 2013

BUDGET # 39880  
(GENERAL OBLIGATION BONDS)

**PURPOSE OF DEBT ISSUE**

The bonds were issued for the purpose of acquiring, constructing, improving, or maintaining humane animal control and shelter and related services within the Parish and other purposes incidental thereto.

**REVENUE SOURCE**

The annual appropriation of funds from Animal Shelter's Operating Fund.

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 133	\$ (2,347)	\$ 133		\$ 133	0.0%
REVENUES								
Interest Income	\$ 132.63	\$ -	\$ 20	\$ (20)	\$ -		\$ -	
Other Financing Sources	853,334	846,015	846,515	2,500	849,015	0.4%	850,002	0.1%
TOTAL REVENUES	\$ 853,467	\$ 846,015	\$ 846,535	\$ 2,480	\$ 849,015	0.4%	\$ 850,002	0.1%
EXPENDITURES								
Principal	\$ 730,000.00	\$ 750,000	\$ 750,000	\$ -	\$ 750,000	0.0%	\$ 765,000	2.0%
Interest	119,733	96,015	96,015	-	96,015	0.0%	82,002	-14.6%
Other	3,600	-	3,000	-	3,000		3,000	0.0%
TOTAL EXPENDITURES	\$ 853,333	\$ 846,015	\$ 849,015	\$ -	\$ 849,015	0.4%	\$ 850,002	
ENDING FUND BALANCE	\$ 133	\$ -	\$ (2,347)	133	\$ 133		\$ 133	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	765,000	82,001	847,001
2017	780,000	67,710	847,710
2018	795,000	53,141	848,141
2019	810,000	38,295	848,295
2020-2024	1,665,000	30,941	1,695,941
<b>Total</b>	<b>\$ 4,815,000</b>	<b>\$ 272,089</b>	<b>5,087,089</b>

**JEFFERSON PARISH, LOUISIANA**  
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - GRAND ISLE PAVILION

BUDGET# 39770  
(LOAN PROGRAMS)

**PURPOSE OF DEBT ISSUE**

The loans were issued to Jefferson Parish through a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) for the purpose of providing funding for the construction of Pavilion in Grand Isle Park.

**REVENUE SOURCE**

Annual appropriation of funds from operating funds.

**BUDGET SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 219,891	\$ 198,603	\$ 199,774	\$ 185,555	\$ 199,774	0.6%	\$ 150,374	-24.7%
REVENUES								
Interest Income	\$ 997	\$ 600	\$ 938	\$ (338)	\$ 600	0.0%	\$ 800	33.3%
Other Financing Sources	76,400	51,761	51,761	-	51,761	0.0%	105,465	103.8%
TOTAL REVENUES	\$ 77,397	\$ 52,361	\$ 52,699	\$ (338)	\$ 52,361	0.0%	\$ 106,265	102.9%
EXPENDITURES								
Principal	\$ 91,400	\$ 96,200	\$ 63,600	\$ 32,600	\$ 96,200	0.0%	\$ 101,300	5.3%
Interest	6,113	5,561	3,318	2,243	5,561	0.0%	4,165	-25.1%
TOTAL EXPENDITURES	\$ 97,513	\$ 101,761	\$ 66,918	\$ 34,843	\$ 101,761	0.0%	\$ 105,465	3.6%
ENDING FUND BALANCE	\$ 199,774	\$ 149,203	\$ 185,555	\$ 150,374	\$ 150,374	0.8%	\$ 151,174	0.5%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	101,300	4,165	105,465
2017	106,800	2,694	109,494
2018	112,600	1,142	113,742
2019	19,131	34	19,165
<b>Total</b>	<b>339,831</b>	<b>8,034</b>	<b>347,865</b>

**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 598,084	\$ 501,084	\$ 499,799	\$ 385,208	\$ 499,799	-0.3%	\$ 258,891	-48.2%
REVENUES								
Interest Income	\$ 3,073	\$ 3,092	\$ 3,258	\$ (166)	\$ 3,092	0.0%	\$ 4,000	29.4%
Other Financing Sources	1,037,851	1,055,538	1,055,538	-	1,055,538	0.0%	1,225,311	16.1%
TOTAL REVENUES	\$ 1,040,924	\$ 1,058,630	\$ 1,058,796	\$ (166)	\$ 1,058,630	0.0%	\$ 1,229,311	16.1%
EXPENDITURES								
Principal	\$ 1,040,000	\$ 1,105,000	\$ 1,105,000	\$ -	\$ 1,105,000	0.0%	\$ 1,160,000	5.0%
Interest	93,909	188,538	63,087	125,451	188,538	0.0%	62,311	-67.0%
Other	5,300	6,000	5,300	700	6,000	0.0%	3,000	-50.0%
TOTAL EXPENDITURES	\$ 1,139,209	\$ 1,299,538	\$ 1,173,387	\$ 126,151	\$ 1,299,538	0.0%	\$ 1,225,311	-5.7%
ENDING FUND BALANCE	\$ 499,799	\$ 260,176	\$ 385,208	\$ 258,891	\$ 258,891	-0.5%	\$ 262,891	1.5%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	1,160,000	62,311	1,222,311
2017	415,000	152,236	567,236
2018	270,000	141,124	411,124
2019	285,000	132,121	417,121
2020-2024	1,590,000	512,589	2,102,589
2025-2029	1,910,000	229,043	2,139,043
2030-2034	430,000	6,975	436,975
<b>Total</b>	<b>6,060,000</b>	<b>1,236,399</b>	<b>7,296,399</b>

**JEFFERSON PARISH, LOUISIANA**

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY -REVENUE AND REVENUE REFUNDING BONDS SERIES 2009A  
 LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY -REVENUE AND REVENUE REFUNDING BONDS SERIES 2009B  
 LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - REVENUE AND REVENUE REFUNDING BONDS SERIES 2009C

BUDGET # 39840  
 (LOAN PROGRAMS)

**PURPOSE OF DEBT ISSUE**

The loans were issued to Jefferson Parish through a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) for the purpose of refunding the LCDA Prior bonds and refinance the Borrowers note for LCDA Series 1999;LCDA Series 2000A; LCDA Safe house 2006 and LCDA Safehouse 2007 and to fund a portion of the costs of construction and equipping of a performing arts center within the Parish of Jefferson.

**REVENUE SOURCE**

The annual appropriation of a portion of the 2/3 of 1/2 of 1% Sales Tax collected within the unincorporated areas of the Parish. Fees levied at 2% of the amount wagered at all off track betting facilities in the unincorporated and incorporated areas of the East Bank. The Parish receives 100% of the unincorporated and 50% of the incorporated areas.

**BUDGET SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 4,115,908	\$ 4,107,142	\$ 4,611,395	\$ 7,430,019	\$ 4,611,395	12.3%	\$ 4,626,995	0.3%
REVENUES								
Taxes	\$ 5,353,638	\$ 6,141,000	6,141,400	\$ (400)	\$ 6,141,000	0.0%	\$ 5,585,896	-9.0%
Interest	25,128	16,000	22,446	(6,446)	16,000	0.0%	20,000	25.0%
Other Financing Sources	711,827	709,844	709,844	-	709,844	0.0%	711,370	0.2%
TOTAL REVENUES	\$ 6,090,593	\$ 6,866,844	\$ 6,873,690	\$ (6,846)	\$ 6,866,844	0.0%	\$ 6,317,266	-8.0%
EXPENDITURES								
Principal	\$ 2,355,000	\$ 2,450,000	\$ 2,450,000	\$ -	\$ 2,450,000	0.0%	\$ 2,560,000	4.5%
Interest	3,230,606	4,390,590	1,595,566	2,795,024	4,390,590	0.0%	3,727,261	-15.1%
Other	9,500	10,654	9,500	1,154	10,654	0.0%	10,004	-6.1%
TOTAL EXPENDITURES	\$ 5,595,106	\$ 6,851,244	\$ 4,055,066	\$ 2,796,178	\$ 6,851,244	0.0%	\$ 6,297,265	-8.1%
ENDING FUND BALANCE	\$ 4,611,395	\$ 4,122,742	\$ 7,430,019	\$ 4,626,995	\$ 4,626,995	12.2%	\$ 4,646,996	0.4%

**JEFFERSON PARISH, LOUISIANA**

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY -REVENUE AND REVENUE REFUNDING BONDS SERIES 2009A

BUDGET # 39840-5122  
(LOAN PROGRAMS)

**PURPOSE OF DEBT ISSUE**

The purpose of 2009 A was to provide funds to currently refund the LCDA Prior Bonds and refinance the Borrowers note for LCDA Series 1999; LCDA Series 2000A; LCDA Safehouse 2006 and LCDA Safehouse 2007.

**BUDGET SUMMARY:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 3,761,823	\$ 3,754,681	\$ 4,259,951	\$ 6,915,432	\$ 4,259,951	13.5%	\$ 4,281,181	0.5%
REVENUES								
Taxes	\$ 5,353,638	\$ 6,141,000	\$ 6,141,400	\$ (400)	\$ 6,141,000	0.0%	\$ 5,585,896	-9.0%
Interest	25,128	16,000	26,106	(10,106)	16,000	0.0%	20,000	25.0%
TOTAL REVENUES	\$ 5,378,766	\$ 6,157,000	\$ 6,167,506	\$ (10,506)	\$ 6,157,000	0.0%	\$ 5,605,896	-9.0%
EXPENDITURES								
Principal	\$ 2,005,000	\$ 2,090,000	\$ 2,090,000	\$ -	\$ 2,090,000	0.0%	\$ 2,185,000	4.5%
Interest	2,872,138	4,047,400	1,418,525	2,623,245	4,041,770	-0.1%	3,396,896	-16.0%
Other	3,500	4,000	3,500	500	4,000	0.0%	4,000	0.0%
TOTAL EXPENDITURES	\$ 4,880,638	\$ 6,141,400	\$ 3,512,025	\$ 2,623,745	\$ 6,135,770	-0.1%	\$ 5,585,896	-9.0%
ENDING FUND BALANCE	\$ 4,259,951	\$ 3,770,281	\$ 6,915,432	\$ 4,281,181	\$ 4,281,181	13.6%	\$ 4,301,181	0.5%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	2,185,000	3,396,896	5,581,896
2017	2,285,000	4,458,200	6,743,200
2018	2,405,000	4,731,750	7,136,750
2019	2,530,000	2,347,400	4,877,400
2020-2024	14,760,000	9,617,419	24,377,419
2025-2029	19,125,000	5,257,781	24,382,781
2030-2034	9,700,000	528,363	10,228,363
<b>Total</b>	<b>52,990,000</b>	<b>30,337,809</b>	<b>83,327,809</b>



## JEFFERSON PARISH, LOUISIANA

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY -REVENUE AND REVENUE REFUNDING BONDS SERIES 2009B

BUDGET # 39840-5123  
(LOAN PROGRAMS)

### PURPOSE OF DEBT ISSUE

The purpose of the 2009 B series was to fund a portion of the costs of construction and equipping of a performing arts center within the Parish of Jefferson.

### BUDGET SUMMARY:

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 21,914	\$ 21,915.58	\$ 19,272	\$ 70,959	\$ 19,272	0.0%	\$ 13,643	0.0%
REVENUES								
Other Financing Sources	\$ 239,052	\$ 237,884	\$ 237,884	\$ -	\$ 237,884	0.0%	\$ 236,621	-0.5%
TOTAL REVENUES	\$ 239,052	\$ 237,884	\$ 237,884	\$ -	\$ 237,884	0.0%	\$ 236,621	-0.5%
EXPENDITURES								
Principal	\$ 120,000	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	0.0%	\$ 130,000	4.0%
Interest	119,194	109,734	58,697	56,666	115,363	5.1%	104,121	-9.7%
Other	2,500	3,150	2,500	650	3,150	0.0%	2,500	-20.6%
TOTAL EXPENDITURES	\$ 241,694	\$ 237,884	\$ 186,197	\$ 57,316	\$ 243,513	2.4%	\$ 236,621	-2.8%
ENDING FUND BALANCE	\$ 19,272	\$ 21,916	\$ 70,959	\$ 13,643	\$ 13,643	0.0%	\$ 13,643	0.0%

### SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	130,000	104,120	234,120
2017	135,000	98,287	233,287
2018	140,000	92,233	232,233
2019	145,000	85,960	230,960
2020-2024	825,000	371,653	1,196,653
2025-2029	1,055,000	140,809	1,195,809
2030-2035	-	-	-
<b>Total</b>	<b>2,430,000</b>	<b>893,062</b>	<b>3,323,062</b>

## JEFFERSON PARISH, LOUISIANA

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - REVENUE AND REVENUE REFUNDING BONDS SERIES 2009C

BUDGET # 39840-5124  
(LOAN PROGRAMS)

### PURPOSE OF DEBT ISSUE

The purpose of the 2009 C Series was to fund a portion of the costs of construction and equipping of a performing arts center within the Parish of Jefferson, State of Louisiana.

### BUDGET SUMMARY:

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 332,172	\$ 332,171.96	\$ 332,172	\$ 447,288	\$ 332,172	0.0%	\$ 332,171	0.0%
REVENUES								
Other Financing Sources	\$ 472,775	\$ 471,960	\$ 471,960	\$ -	\$ 471,960	0.0%	\$ 474,750	0.6%
TOTAL REVENUES	\$ 472,775	\$ 471,960	\$ 471,960	\$ -	\$ 471,960	0.0%	\$ 474,750	0.6%
EXPENDITURES								
Principal	\$ 230,000	\$ 235,000	\$ 235,000	\$ -	\$ 235,000	0.0%	\$ 245,000	4.3%
Interest	239,275	233,456	118,344	115,113	233,457	0.0%	226,244	-3.1%
Other	3,500	3,504	3,500	4	3,504	0.0%	3,504	0.0%
TOTAL EXPENDITURES	\$ 472,775	\$ 471,960	\$ 356,844	\$ 115,117	\$ 471,961	0.0%	\$ 474,748	0.6%
ENDING FUND BALANCE	\$ 332,172	\$ 332,171.96	\$ 447,288	\$ 332,171	\$ 332,171	0.0%	\$ 332,173	0.0%

### SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	245,000	226,244	471,244
2017	255,000	217,959	472,959
2018	260,000	208,846	468,846
2019	270,000	198,974	468,974
2020-2024	1,535,000	818,511	2,353,511
2025-2029	1,905,000	443,891	2,348,891
2030-2035	900,000	43,225	943,225
<b>Total</b>	<b>5,370,000</b>	<b>2,157,650</b>	<b>7,527,650</b>

**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ 45,719	\$ 45,819	\$ 46,158	\$ 93,707	\$ 46,158	0.7%	\$ 46,458	1%
REVENUES								
Interest	\$ 439	\$ 300	\$ 370	\$ (70)	\$ 300	0.0%	\$ 300	0.0%
Other Financing Sources	224,706	227,657	227,657	-	227,657	0.0%	229,189	0.7%
TOTAL REVENUES	\$ 225,145	\$ 227,957	228,027	\$ (70)	\$ 227,957	0.0%	\$ 229,489	0.7%
EXPENDITURES								
Principal	\$ 125,000	\$ 130,000	\$ 130,000	\$ -	\$ 130,000	0.0%	\$ 135,000	3.8%
Interest	97,206	94,657	47,978	46,679	94,657	0.0%	91,689	-3.1%
Other	2,500	3,000	2,500	500	3,000	0.0%	2,500	-16.7%
TOTAL EXPENDITURES	\$ 224,706	\$ 227,657	\$ 180,478	\$ 47,179	\$ 227,657	0.0%	\$ 229,189	0.7%
ENDING FUND BALANCE	\$ 46,158	\$ 46,119	\$ 93,707	\$ 46,458	\$ 46,458	0.7%	\$ 46,758	0.6%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	135,000	91,669	226,669
2017	135,000	88,294	223,294
2018	140,000	84,681	224,681
2019	145,000	80,581	225,581
2020-2024	800,000	324,850	1,124,850
2025-2029	975,000	149,109	1,124,109
2030-2034	220,000	4,538	224,538
<b>Total</b>	<b>2,550,000</b>	<b>823,722</b>	<b>3,373,722</b>

**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ -	\$ 85,773	\$ 140,485	\$ 658,790	\$ 140,485	0.0%	\$ 137,485	-2.1%
REVENUES								
Interest Income	\$ 513	\$ -	\$ 2,093	\$ (593.00)	\$ 1,500		\$ -	-100.0%
Other Financing Sources	7,987,000	650,424	650,424	-	650,424	0.0%	655,891	0.8%
TOTAL REVENUES	\$ 7,987,513	\$ 650,424	\$ 652,517	\$ (593)	\$ 651,924	0.2%	\$ 655,891	0.6%
EXPENDITURES								
Principal	\$ 40,000	\$ 390,000	\$ -	\$ 390,000.00	\$ 390,000	0.0%	\$ 405,000	3.8%
Interest	155,632	260,424	130,212	130,212	260,424	0.0%	246,891	-5.2%
Other Financing Uses	7,651,395	-	4,000	500	4,500		4,000	-11.1%
TOTAL EXPENDITURES	\$ 7,847,028	\$ 650,424	\$ 134,212	\$ 520,712	\$ 654,924	0.7%	\$ 655,891	0.1%
ENDING FUND BALANCE	\$ 140,485	\$ 85,773	\$ 658,790	\$ 137,485	\$ 137,485	60.3%	\$ 137,485	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	405,000	246,891	651,891
2017	415,000	232,837	647,837
2018	435,000	218,437	653,437
2019	445,000	203,342	648,342
2020-2024	2,475,000	773,637	3,248,637
2025-2029	2,940,000	312,994	3,252,994
<b>Total</b>	<b>7,115,000</b>	<b>1,988,137</b>	<b>9,103,137</b>

**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:**

	2014 Actual Audited	2015 Adopted Budget	2015 YTD Actual	Estimated Remaining for 2015	2015 Amended Budget	% Chg 2015 Amended/ 2015 Adopted	2016 Adopted Budget	% Chg 2016 Adopted/ 2015 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 105,124	\$ -		\$ -	
REVENUES								
Other Financial Sources	\$ -	\$ -	\$ 11,418,204	\$ (232)	\$ 11,417,972		421,824	-96.3%
TOTAL REVENUES	\$ -	\$ -	\$ 11,418,204	\$ (232)	\$ 11,417,972		\$ 421,824	-96.3%
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 155,000	
Interest	-	-	-	96,472	96,472		265,324	175.0%
Service Charges	-	-	-	-	1,500		1,500	0.0%
Other Financing Uses	-	-	11,313,080	6,920	11,320,000		-	-100.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 11,313,080	\$ 103,392	\$ 11,417,972		\$ 421,824	-96.3%
ENDING FUND BALANCE	\$ -	\$ -	\$ 105,124	\$ 1,500	\$ -	0.0%	\$ -	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2016	155,000	265,324	420,324
2017	155,000	261,665	416,665
2018	990,000	248,154	1,238,154
2019	1,010,000	224,554	1,234,554
2020-2027	9,010,000	876,976	9,886,976
<b>Total</b>	<b>11,320,000</b>	<b>1,876,673</b>	<b>13,196,673</b>

SCHEDULE OF CHANGES IN BONDS OUTSTANDING  
JEFFERSON PARISH, LA  
12/31/2015

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payments (in thousands)		Amount Issued	Balance 12/31/2015
			From	To		
<b>SPECIAL TAX BONDS</b>						
S S T Revenue Refunding Bonds Series 1998	5.20-5.25	12/01/16	2,213	2,351	125,466,059	2,213,315.00
S S T Revenue Refunding Bonds Series 2005	5.00	12/01/15	0	0	80,000,000	0.00
S S T Revenue Refunding Bonds Series 2007 B	5	12/01/17	4,860	5,375	75,000,000	10,485,000.00
S S T Revenue Bonds Series 2009 A	5.25-5.80	12/01/19	6,055	15,335	50,000,000	39,915,000.00
S S T Revenue Refunding Bonds Series 2009 B	4.00-5.00	12/01/22	1,280	20,805	109,290,000	82,025,000.00
S S T Revenue Refunding Bonds Series 2013	2.09	12/01/22	5,775	6,540	45,085,000	43,045,000.00
E B Hotel Occupancy Tax Refund Imp Series 1997	5.25-5.40	12/01/18	130	385	5,735,000	880,000.00
S S T Revenue Refunding Bonds Series 2015	2.132	12/01/22	865	6,540	36,165,000	36,115,000.00
Second Parish Court Revenue Bond Series 2014	2.00-4.00	03/01/33	165	285	4,010,000	3,845,000.00
24th Judicial District Courts Revenue Bond Series 2014	2.00-4.00	04/01/34	325	625	9,010,000	8,685,000.00
Cons. Sewerage Dist. No 1 Project 221840-01 Loan LDEQ Taxable Sewer Revenue Bonds Series 2013	0.95	02/01/34	696	833	15,250,000	8,053,878.23
Cons. Sewerage Dist. No.1 Project 221841-01 Loan LDEQ Taxable Sewer Revenue Bonds Series 2014	0.45	02/01/35	913	1,092	20,000,000	2,194,623.54
Cons. Water Dist. No 1 Project 1051004-01 Loan LDHH Taxable Water Revenue Bonds Series 2014	2.95	02/01/34	126	241	3,550,000	1,144,736.42
Cons. Drainage Dist. No.2 Flex Fund Loan LDNR Taxable Drainage Revenue Bonds Series 2014	2.00	02/01/24	212	212	2,118,040	1,906,236.00
Cons. Sewerage Dist. No 1 Loan LDNR Taxable Revenue Bonds Series 2014	0.50	02/01/24	225	225	2,252,160	2,026,944.00
Consolidated Sewer Dist. No.1 Flex Fund Loan LDNR Taxable Sewer Revenue Bds Series 2015	2.50	02/01/25	34	300	3,000,000	3,000,000.00
Sub Total			23,874	61,144	585,931,259	245,534,733.19

SCHEDULE OF CHANGES IN BONDS OUTSTANDING (Continued)  
JEFFERSON PARISH, LA  
12/31/2015

Description	Interest Range	Final Maturity Date	Range of Annual Principal Payments (in thousands)		Amount Issued	Balance 12/31/2015
			From	To		
<b>GENERAL OBLIGATION BONDS</b>						
Consol. Playground Dist. #2, Sub #1 Series 2011	3.00-4.00	07/01/20	685	805	6,230,000	3,700,000.00
Fire Protection District No. 7 Series 2011	3.00-4.00	04/01/20	340	410	3,110,000	1,855,000.00
Sub Total			1,025	1,215	9,340,000	5,555,000.00
<b>CERTIFICATE OF INDEBTEDNESS</b>						
Limited Tax Certificates- Animal Shelter Series 2013	1.85	03/01/21	765	840	6,295,000	4,815,000.00
Sub Total			765	840	6,295,000	4,815,000.00
<b>SPECIAL ASSESSMENT</b>						
Consolidated Sewerage District No 1 Chetta Drive Series 2013	2.70	04/08/23	66	66	663,443	530,754.00
Sub Total			66.3	66	663,443	530,754.00
<b>LOAN PROGRAMS</b>						
LCDA Grand Isle Pavillion Series 2005	variable	02/28/19	10.1	11.2	1,011,731	339,831.91
LCDA Cultural & Recreation Series 2007	variable	04/01/17	770	0	17,000,000	1,575,000.00
Louisiana Community Development Series 2008 A	variable	06/01/30	270	1,160	6,770,000	6,060,000.00
Louisiana Community Development Series 2008 B	variable	06/01/15	0	0	6,455,000	0.00
Louisiana Community Development Series 2009 A	2.58-5.38	04/01/31	2,185	4,354	63,850,000	52,990,000.00
Louisiana Community Development Series 2009 B	2.20-5.13	04/01/29	130	211	3,100,000	2,430,000.00
Louisiana Community Development Series 2009 C	3.25-4.75	04/01/31	245	460	6,500,000	5,370,000.00
Louisiana Community Development CPZ Series 2010	2.50-4.13	04/01/30	135	220	3,165,000	2,550,000.00
LCDA West Jefferson Park Series 2014 Community Center and Playground	3.47	10/01/29	405	630	7,545,000	7,115,000.00
LCDA Refunded Cultural & Recreation 2007 Series 2015	2.36	04/01/27	155	1,220	11,320,000	11,320,000.00
Sub Total			4,305	8,266	126,716,731	89,749,831.91
<b>Total Bonds, Certificates, and Loan Programs</b>						<b>346,185,319.10</b>





**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
2005	3,210,147	321,015	(19,169)	301,846	5.97
2006	3,030,454	303,045	(10,660)	292,385	3.52
2007	3,073,675	307,368	(11,744)	295,624	3.82
2008	3,340,030	334,003	(11,155)	322,848	3.34
2009	3,970,542	397,054	(10,340)	386,714	2.60
2010	3,234,560	323,456	(9,800)	313,656	3.03
2011	3,247,561	324,756	(9,038)	315,718	2.78
2012	3,338,024	333,802	(8,183)	325,619	2.45
2013	3,389,466	338,947	(7,321)	331,626	2.16
2014	3,468,121	346,812	(6,369)	340,443	1.84

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, 2015**

Year Ending December 31,	Governmental Activities					Business-Type Activities					Total Primary Government
	Sales & Use Tax Bonds	Revenue Bonds	General Obligation Bonds	Certificates of Indebtedness	Loan Programs	Revenue Bonds	Special Assessment Debt				
2016	\$ 36,747,969	\$ 1,185,948	\$ 1,215,725	\$ 847,001	\$ 10,203,592	\$ 2,402,882	\$ 80,679	\$ 52,683,796			
2017	36,604,573	1,176,503	1,219,825	847,710	10,471,109	2,458,275	78,883	52,856,878			
2018	36,111,193	1,176,858	1,231,800	848,141	10,478,968	1,913,670	77,092	51,837,722			
2019	35,856,348	1,169,289	1,236,900	848,295	8,122,097	1,548,439	75,301	48,856,669			
2020	35,763,671	1,168,644	1,255,400	848,171	8,112,104	1,546,040	73,509	48,767,539			
2021-2025	71,527,613	5,538,904	-	847,770	40,701,007	7,085,417	209,781	125,910,492			
2026-2030	-	4,658,622	-	-	36,795,489	-	-	42,175,116			
2031-2035	-	3,434,000	-	-	4,958,763	-	-	8,392,763			
2036-2040	-	-	-	-	-	-	-	-			
<b>Total debt service to maturity</b>	<b>\$ 252,611,367</b>	<b>\$ 19,508,768</b>	<b>\$ 6,159,650</b>	<b>\$ 5,087,088</b>	<b>\$ 129,843,129</b>	<b>\$ 17,675,728</b>	<b>\$ 595,245</b>	<b>\$ 431,480,975</b>			
Less amounts representing interest:											
2016	\$ 11,954,654	\$ 469,144	\$ 190,725	\$ 82,001	\$ 4,917,292	\$ 135,666	\$ 14,334	\$ 17,763,816			
2017	7,449,573	454,699	159,825	67,710	5,764,309	172,059	12,539	14,080,714			
2018	6,131,193	440,054	126,800	53,141	5,726,368	176,830	10,748	12,665,134			
2019	4,946,348	422,485	86,900	38,295	3,272,966	160,223	8,957	8,936,174			
2020	3,723,671	401,840	40,400	23,171	3,082,104	146,824	7,165	7,425,175			
2021-2025	3,727,613	1,646,688	-	7,770	11,982,507	460,816	10,748	17,836,142			
2026-2030	-	993,622	-	-	5,202,989	3,127	-	6,199,738			
2031-2035	-	244,000	-	-	144,763	-	-	388,763			
2036-2040	-	-	-	-	-	-	-	-			
<b>Total interest</b>	<b>\$ 37,933,052</b>	<b>\$ 5,072,532</b>	<b>\$ 604,650</b>	<b>\$ 272,088</b>	<b>\$ 40,093,298</b>	<b>\$ 1,255,545</b>	<b>\$ 64,491</b>	<b>\$ 85,295,656</b>			
<b>Total principal</b>	<b>\$ 214,678,315</b>	<b>\$ 14,436,236</b>	<b>\$ 5,555,000</b>	<b>\$ 4,815,000</b>	<b>\$ 89,749,831</b>	<b>\$ 16,420,183</b>	<b>\$ 530,754</b>	<b>\$ 346,185,319</b>			

Table 2

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
2005	2004	458	3,210,148	29,480	586	28,894	0.90	63.09
2006	2005	442	3,030,454	12,490	1,830	10,660	0.35	24.12
2007	2006	430	3,073,675	11,900	155	11,745	0.38	27.31
2008	2007	433	3,340,030	11,270	114	11,156	0.33	25.76
2009	2008	444	3,247,863	10,605	265	10,340	0.32	23.29
2010	2009	435	3,234,560	9,895	95	9,800	0.30	22.53
2011	2010	431	3,247,560	9,340	302	9,038	0.28	20.97
2012	2011	432	3,338,024	8,435	252	8,183	0.25	18.94
2013	2012	433	3,389,466	7,500	179	7,321	0.22	16.91
2014	2013	435	3,468,121	6,545	176	6,369	0.18	14.64

\* Amounts expressed in thousands

(1) Source: The Jefferson EDGE

(2) General obligation bonds repaid with property taxes

**Jefferson Parish, Louisiana  
Pledged Revenue Coverage**

**Last Ten Years  
(Unaudited)**

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

Year	Gross Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2005	46,978,782	5,132,922	41,845,860	11,960,000	10,286,881	22,246,881	1.88
2006	65,942,750	7,112,128	58,830,622	13,640,000	11,719,750	25,359,750	2.32
2007	58,038,565	6,380,362	51,658,203	16,060,000	10,237,923	26,297,923	1.96
2008	53,842,438	6,054,827	47,787,611	16,750,000	14,830,300	31,580,300	1.51
2009	47,517,624	5,331,311	42,186,313	21,731,390	16,456,384	38,187,774	1.10
2010	48,272,010	5,359,457	42,912,553	20,651,553	17,134,630	37,786,183	1.14
2011	50,294,763	5,581,246	44,713,518	19,208,537	16,530,571	35,739,108	1.25
2012	50,682,365	5,616,761	45,065,604	19,910,901	15,647,628	35,558,529	1.27
2013	53,745,352	5,969,728	47,775,624	20,974,653	15,310,441	36,285,094	1.32
2014	53,881,658	5,970,335	47,911,323	21,999,735	14,290,587	36,290,322	1.32

**B - Hotel Occupancy Tax Bonds**

Year	Gross Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2005	891,566	100,072	791,494	205,000	119,679	324,679	2.44
2006	1,154,040	126,944	1,027,096	215,000	113,631	328,631	3.13
2007	940,539	109,484	831,055	225,000	108,256	333,256	2.49
2008	1,052,449	118,819	933,630	235,000	101,619	336,619	2.77
2009	915,276	102,680	812,596	250,000	166,730	416,730	1.95
2010	959,247	106,267	852,980	265,000	140,980	405,980	2.10
2011	1,003,763	111,164	892,599	280,000	127,730	407,730	2.19
2012	1,249,030	137,393	1,111,636	295,000	113,450	408,450	2.72
2013	1,244,555	137,901	1,106,654	310,000	98,258	408,258	2.71
2014	1,288,012	141,681	1,146,331	325,000	82,138	407,138	2.82

(Continued)

Jefferson Parish, Louisiana  
Pledged Revenue Coverage

Last Ten Years  
(Unaudited)

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

Year	Gross Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2005	20,154,208	2,216,963	17,937,245	3,370,000	652,114	4,022,114	4.46
2006	27,851,011	3,063,611	24,787,400	3,515,000	578,816	4,093,816	6.05
2007	24,897,360	2,738,710	22,158,650	3,680,000	495,335	4,175,335	5.31
2008	23,694,413	2,606,385	21,088,028	3,845,000	414,375	4,259,375	4.95
2009	21,593,630	2,375,299	19,218,331	4,035,000	211,351	4,246,351	4.53
2010	21,901,225	2,409,135	19,492,090	4,240,000	434,750	4,674,750	4.17
2011	22,810,431	2,509,147	20,301,284	4,455,000	222,750	4,677,750	4.34
2012	23,059,653	2,536,562	20,523,091	-	-	-	N/A
2013	24,257,564	2,668,332	21,589,232	-	-	-	N/A
2014	24,628,151	2,709,097	21,919,054	-	-	-	N/A

D - Public Improvement Revenue Bonds

Year	Gross Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2005	7,247,225	1,680,094	5,567,131	3,232,000	888,007	4,120,007	1.35
2006	8,101,679	1,661,035	6,440,644	3,346,000	1,029,481	4,375,481	1.47
2007	7,616,341	1,894,714	5,721,627	3,506,000	1,055,153	4,561,153	1.25
2008	7,992,296	163,774	7,828,522	2,180,000	1,476,389	3,656,389	2.14
2009	3,476,834	284,078	3,192,756	2,405,000	1,317,334	3,722,334	0.86
2010	3,463,763	31,344	3,432,419	1,765,000	1,239,384	3,004,384	1.14
2011	3,425,690	23,872	3,401,818	1,865,000	1,185,823	3,050,823	1.12
2012	2,915,117	33,228	2,881,889	1,935,000	1,133,956	3,068,956	0.94
2013	3,143,091	30,473	3,112,618	1,660,000	1,072,850	2,732,850	1.14
2014	3,198,431	226,930	2,971,501	1,540,000	582,252	2,122,252	1.40

E - Special Assessments

Year	Gross Revenue <sup>(1)</sup>	Expenses <sup>(2)</sup>	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2004	10,500	-	10,500	6,977	1,122	8,099	1.30
2005	19,124	8,029	11,095	13,954	1,833	15,787	0.70
2013	38,846	-	38,846	-	-	-	N/A
2014	184,317	-	184,317	66,344	17,913	84,257	2.19

<sup>(1)</sup> Includes operating revenues, investment earnings, and tax collector commission (not recorded in reporting entity).

<sup>(2)</sup> Includes commission expense (not recorded in reporting entity) and investment expenses.

<sup>(3)</sup> Paid out in 2011.

**Jefferson Parish, Louisiana**  
**Computation of Direct and Overlapping Debt**

**December 31, 2014**  
**(unaudited)**

(in thousands of Dollars)

	Governmental Activities Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
<b>Direct:</b>			
Jefferson Parish	364,145		364,145
Total Direct Parish Debt	\$ <u>364,145</u>	100%	\$ <u>364,145</u>
<b>Overlapping:</b>			
Jefferson Parish School Board	\$ <u>184,468</u>		\$ <u>184,468</u>
Total Overlapping debt	\$ <u>184,468</u>	100%	\$ <u>184,468</u>
Total Direct and Overlapping debt	\$ <u>548,613</u>		\$ <u>548,613</u>
		2014 Population	434,767

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

Note: Overlapping government are those that coincide, at least in part, with the geographic boundaries of the parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Jefferson Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

# Jefferson Parish

## Statistics



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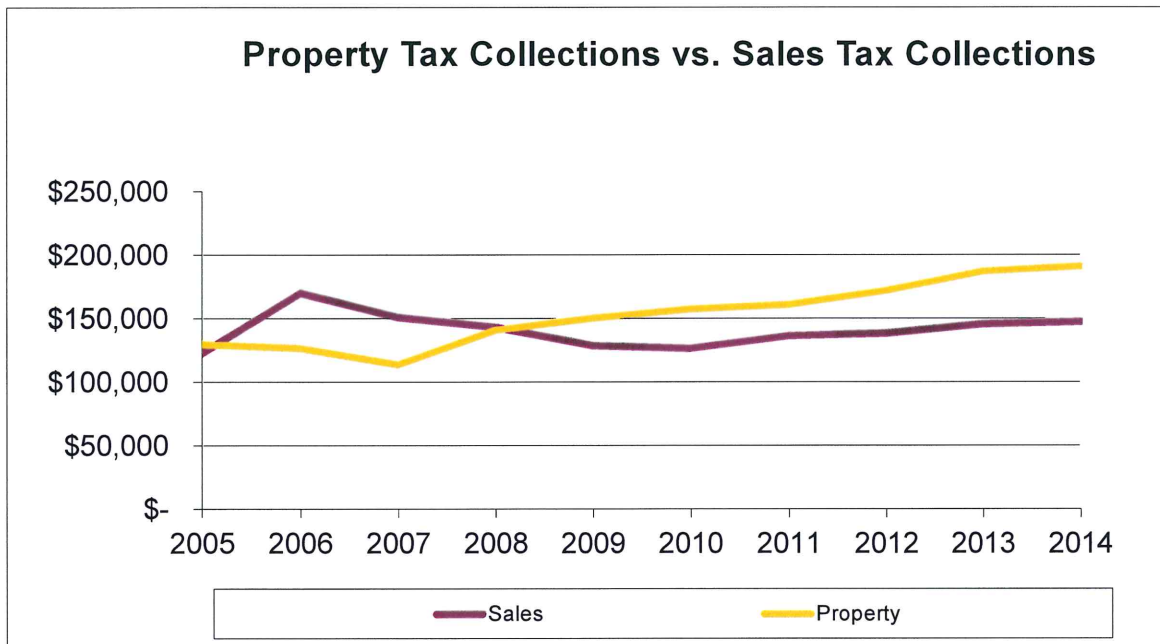
## FIVE YEAR FUND BALANCE HISTORY

Fund Number	District Name	12-31-11	12-31-12	12-31-13	12-31-14	Amended 12-31-15
10010	General Fund	20,841,865	24,422,173	25,963,107	23,620,205	18,784,474
21670	Transit	12,993,828	13,633,952	15,024,946	13,552,376	10,385,370
21680	Transit -Elderly & Handicapped	2,903,744	4,310,359	4,830,122	5,738,929	6,212,078
21700	Juvenile Services	3,324,435	5,009,548	6,825,374	8,463,152	8,605,189
21710	Animal Shelter	979,517	1,750,299	951,462	1,520,139	1,740,599
21720	Mosquito Control	786,821	674,875	791,336	1,232,258	838,480
21730	Health Unit	2,396,547	2,831,743	332,743	481,297	551,202
21740	Human Services Authority	240,276	399,941	635,795	668,130	729,117
21770	Ambulance District No. 2	98,593	141,683	171,654	168,334	124,059
21790	Library	18,314,493	22,866,714	25,980,867	30,179,586	28,517,105
21830	Consolidated Jeff. Recreation	9,442,311	9,392,997	9,703,780	9,780,201	7,452,861
21850	Alario Center	783,901	719,513	832,355	663,792	341,639
21930	West Jeff Park	360,715	494,600	109,829	197,884	304,462
21940	Playground District No. 16	147,952	138,444	176,574	183,552	144,130
21950	Lafreniere Park	680,103	514,435	665,749	692,565	453,017
21970	Lasalle Park	144,562	225,015	1,123,925	783,050	875,904
22010	C D Off-Track Betting	-	-	-	989,691	820,555
22020	C D Video Poker	-	-	-	1,322,252	1,435,581
22030	C D Tourism	-	-	-	3,955,653	3,307,180
22040	C D Riverboat Gaming	-	-	-	3,727,090	1,666,102
22060	Health Premium Return	-	-	-	462,632	237,332
22080	Fire District No. 9	51,679	71,763	112,096	128,175	173,700
22090	Fire District No. 4	62,509	99,701	172,068	251,891	272,184
22100	E B Cons. Fire District	7,817,714	3,736,931	9,909,040	13,357,941	14,878,844
22110	Fire District No. 3	922,732	620,851	1,192,730	2,155,515	3,185,353
22120	Fire District No. 5	2,667,619	3,101,170	3,435,853	2,196,847	3,155,716
22130	Fire District No. 6	3,256,832	4,516,753	5,691,368	6,727,400	7,796,886
22140	Fire District No. 7	607,553	634,617	615,971	777,994	694,654
22150	Fire District No. 8	1,064,461	1,568,688	1,893,583	2,438,910	2,945,488
22160	Emergency Communications	1,855,999	120,620	503	4,021	8,020
22180	Security Enhancement District	-	866	3,181	224	1,555
22190	24th Court Commissioners	500,070	406,286	185,342	68,047	95,529
22200	Streets Department	8,898,491	10,358,620	11,729,803	11,644,462	5,103,978
22210	Parkways Department	2,850	-	-	-	-
22220	Comprehensive Zoning	-	-	-	747,063	587,403
22230	Road Lighting District No. 7	768,219	855,279	957,969	1,073,180	1,170,444
22240	Consolidated Road Lighting	8,540,445	2,733,406	971,427	1,558,562	1,859,695
22320	Consol Drainage District No. 2	11,398,755	11,008,509	14,180,583	17,985,377	12,954,940
22390	Consol Garbage District No. 1	7,696,915	7,772,438	8,413,248	9,459,172	6,036,977
22520	Economic Development	540,346	662,945	415,171	118,995	227,305
22530	Criminal Justice	256,040	139,971	429,313	685,069	484,416
22540	Culture & Parks	2,820,554	3,241,038	737,032	691,648	218,180
22560	Senior Services	518,285	554,894	604,469	536,146	324,689
22570	Terrytown Redevelopment	1,578,760	1,864,178	1,994,960	2,289,021	2,603,985
22580	Metairie CBD Econ Dev Dist	618,596	843,809	1,078,669	1,274,411	1,469,572
22590	Churchill Econ Develop Dist	37,420	138,823	236,902	339,241	160,336
22600	Inspector General	-	22,129	89,148	1,009,770	859,680
22610	Off Duty Witness	-	-	-	2,695,200	2,965,163
22650	Pub Ed and Govt Program	-	925,059	1,396,088	1,738,460	1,919,355
53000	Consol Sewer District No. 1	7,541,472	10,921,816	17,433,259	12,572,384	6,442,024
53010	Consol Water District No. 1	12,574,317	14,624,078	14,933,883	16,846,484	12,724,144
63500	Central Garage	142,911	158,099	113,244	64,350	-
63510	Central Telephone	2,416	2,476	131,787	26,061	-
63520	Computer Center	165,825	239,814	558,364	200,557	-
63560	Security Management	84,108	85,994	253,601	359,668	-
63810	Engineering	53,933	61,491	126,208	192,189	-
63830	PW Administration Warehouse	90,910	13,542	70,701	7,778	-
63860	Environmental	277,528	196,365	377,290	114,327	-
		<u>\$ 157,855,927</u>	<u>\$ 169,829,310</u>	<u>\$ 192,933,277</u>	<u>\$ 219,754,378</u>	<u>\$ 184,846,651</u>

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

Year	Property	Sales	Severance	Miscellaneous	Total
2005	130,245	123,308	784	5,731	260,068
2006	127,243	170,624	778	7,320	305,965
2007	114,328	151,359	850	7,278	273,815
2008	141,508	143,494	875	7,950	293,827
2009	151,016	129,005	908	5,727	286,656
2010	158,067	127,062	908	8,094	294,131
2011	161,434	136,991	923	8,746	308,094
2012	172,460	138,672	953	9,236	321,321
2013	187,717	146,059	971	9,197	343,944
2014	191,583	148,018	986	9,789	350,376

Note: Sales tax collections exceeded property (ad valorem) tax collections due to reconstruction spending. Ad valorem tax collections fell in 2006 and 2007 due to reductions in property values to damaged properties as a result of the hurricanes that hit Jefferson Parish in 2005.



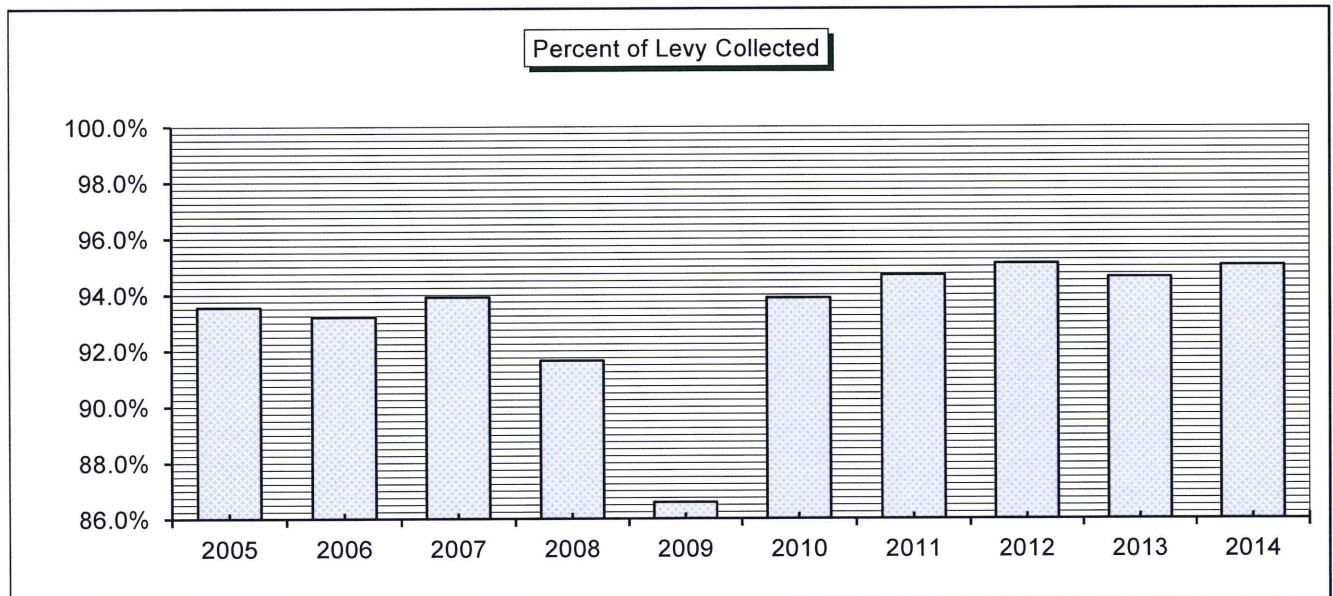
**Jefferson Parish, Louisiana**  
**Property Tax Levies and Collections**  
**Last Ten Years**  
*(Unaudited)*  
 (in thousands of dollars)

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					
2005	156,288	146,209	93.55	1,236	147,445	94.34	8,843	5.66
2006	151,547	141,243	93.20	2,290	143,533	94.71	8,014	5.29
2007	136,196	127,901	93.91	902	128,803	94.57	7,393	5.43
2008	172,838	158,408	91.65	1,875	160,283	92.74	12,555	7.26
2009	193,501	167,566	86.60	3,601	171,167	88.46	22,334	11.54
2010	185,027	173,704	93.88	2,979	176,683	95.49	8,344	4.51
2011	187,335	177,390	94.69	2,091	179,481	95.81	7,854	4.19
2012	198,622	188,900	95.11	1,526	190,426	95.87	8,196	4.13
2013	215,513	203,918	94.62	1,219	205,137	95.19	10,376	4.81
2014	219,444	208,538	95.03	-	208,538	95.03	10,906	4.97

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.



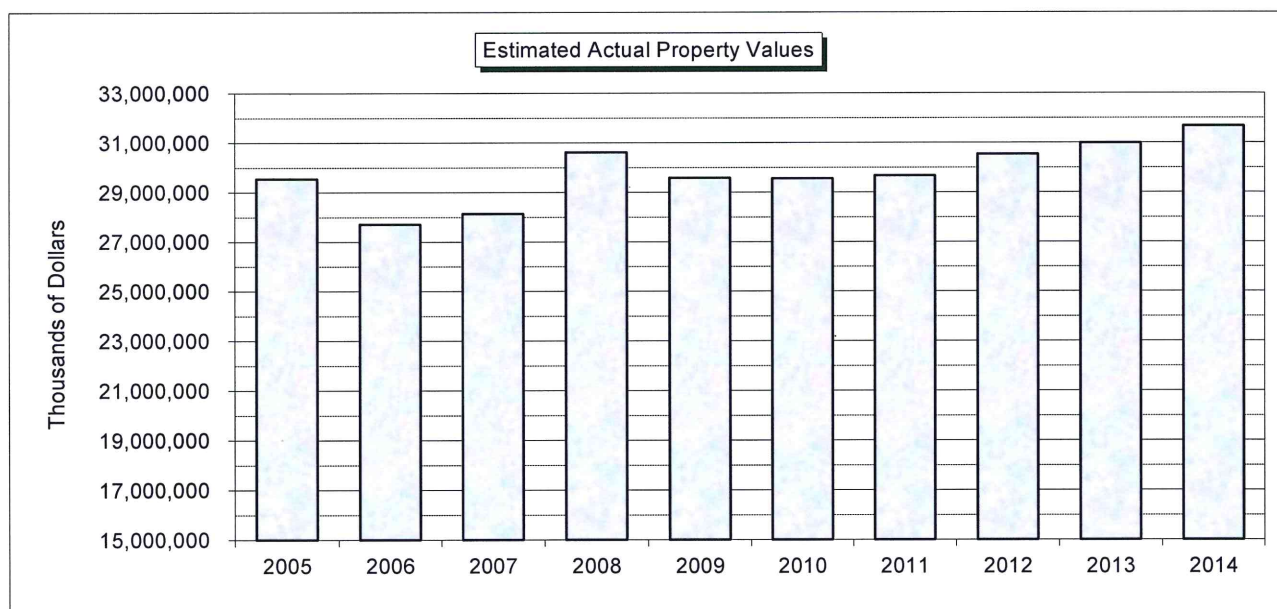
**Jefferson Parish, Louisiana**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Years**  
*(Unaudited)*  
 (in thousands of dollars)

Year	Real Property		Personal Property		Exemptions Real Property	Total		Ratio of Total Assessed Value To Total Estimated Actual Value	Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		Assessed Value	Estimated Actual Value		
2005	2,441,042	24,410,420	769,105	5,127,367	783,759	2,426,388	29,537,787	8.21	1.33
2006	2,251,198	22,511,980	779,256	5,195,040	743,121	2,287,333	27,707,020	8.26	1.43
2007	2,294,733	22,947,330	778,942	5,192,947	744,420	2,329,255	28,140,277	8.28	1.15
2008	2,503,865	25,038,650	836,165	5,574,434	739,284	2,600,745	30,613,084	8.50	1.18
2009	2,378,695	23,786,950	869,167	5,794,447	766,827	2,481,036	29,581,397	8.39	1.31
2010	2,398,574	23,985,740	835,985	5,573,234	765,647	2,468,912	29,558,974	8.35	1.31
2011	2,407,292	24,072,920	840,268	5,601,787	757,359	2,490,201	29,674,707	8.39	1.44
2012	2,486,282	24,862,820	851,743	5,678,287	751,271	2,586,753	30,541,107	8.47	1.39
2013	2,518,798	25,187,980	870,668	5,804,454	746,756	2,642,710	30,992,434	8.53	1.40
2014	2,565,248	25,652,480	902,873	6,019,154	742,507	2,725,613	31,671,634	8.61	1.41

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
2005	0.13	1.02	0.18	1.33	1.73	0.74	3.80
2006	0.13	1.02	0.28	1.43	1.73	0.74	3.90
2007	0.13	1.02	-	1.15	1.74	0.75	3.64
2008	0.13	1.05	-	1.18	1.78	0.77	3.73
2009	0.11	1.20	-	1.31	1.85	0.80	3.96
2010	0.11	1.20	-	1.31	1.85	0.80	3.96
2011	0.11	1.33	-	1.44	1.86	0.80	4.10
2012	0.11	1.28	-	1.39	1.87	0.80	4.06
2013	0.11	1.29	-	1.40	1.88	0.81	4.09
2014	0.11	1.30	-	1.41	1.89	0.81	4.11

**Jefferson Parish, Louisiana  
Principal Taxpayers**

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

Taxpayer	Type of Business	2014			2005		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
Energy Services Inc	Utility	\$ 43,068	1	1.24%	\$ 53,612	1	1.67%
Bellsouth	Utility	27,448	2	0.79%	39,453	2	1.23%
Causeway Associates	Retail Property Mgmt	25,458	3	0.73%	15,643	4	0.49%
Atmos Energy Louisiana	Utility	22,430	4	0.65%	15,768	5	0.49%
Whitney National Bank	Banking	20,648	5	0.60%	10,529	8	0.33%
Lakeway Associates LLC	Retail Property Mgmt	19,144	6	0.55%			
J W Stone Oil Dist LLC	Industry	18,943	7	0.55%			
Metals USA	Industry	17,373	8	0.50%			
Elmwood Retail Property	Retail	12,826	9				
Richards Clearview	Retail Property Mgmt	10,717	10	0.31%			
American Vehicle Ins. Co.	Insurance			0.00%	12,032	6	0.37%
Hibernia National Bank	Banking				23,048	3	0.72%
Lamarque Ford Inc.	Auto				11,564	7	0.36%
Wal Mart Sores East Inc.	Retail Stores				8,090	9	0.32%
Southwest Airlines Co.	Airline				6,707	10	0.32%
<b>Total</b>		<b>\$ 218,055</b>		<b>5.92%</b>	<b>\$ 196,446</b>		<b>6.30%</b>

(1) Source: Jefferson Parish Assessor's Office



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

Taxing District	Maximum Millage Authorized	2015 Mills Maintenance & Capital	Date	Resolution	Date of Last Election	Expiration Date
Parish of Jefferson - Alimony	1.38	1.35			Constitutional	
Parish of Jefferson - Kenner	0.69	0.67				
Consolidated Drainage No. 2	4.90	4.79	23-Aug-00	R.107694	31-Mar-07	2016
Consolidated Jefferson Recreation & Community Center & Playground Dist Library	8.26	8.08	23-Feb-00	R.107695	31-Mar-07	2016
Public Transportation System	6.50	6.36	29-Aug-60	R.109978	08-Mar-08	2017
Public Transportation System (MITS)	2.00	1.96	07-Oct-89	R.112159	04-Apr-09	2018
Fire District No. 4	1.00	0.98	07-Oct-89	R.112159	04-Apr-09	2018
Fire District No. 6	15.00	16.72	02-Feb-83	R.112376	02-May-09	2018
Fire District No. 7	25.00	23.92	09-Jun-66	R.113536	14-Nov-09	2019
Fire District No. 8	25.00	24.36	23-Oct-69	R.114529	01-May-10	2019
Consolidated Drainage Dist #2 (Sela)	25.00	24.45	23-Oct-69	R.115924	02-Nov-10	2020
Health Unit	5.00	4.89	20-Jan-01	R.116747	30-Apr-11	2020
Juvenile Detention	2.26	2.21	06-Jun-61	R.116748	30-Apr-11	2020
Fire District No. 9	3.50	3.42	10-Dec-64	R.116748	30-Apr-11	2020
Inspector Gen/Ethics /Compliance	20.00	19.20	11-Jul-84	R.116749	30-Apr-11	2020
Consolidated Garbage District No. 1	0.50	0.50	22-Oct-11	R.117852	22-Oct-11	2021
E B Consolidated Fire	4.00	4.00	23-Aug-00	R.118862	21-Apr-12	2021
Fire District No. 3	25.00	25.00	18-Jul-63	R.118863	21-Apr-12	2021
Playground District No. 16	20.00	20.00	13-Apr-83	R.118864	21-Apr-12	2021
Consol Waterworks District No. 1	10.00	10.00	11-Sep-82	R.118865	21-Apr-12	2021
Consol Sewerage District No. 1	3.54	3.54	03-Apr-93	R.121829	19-Oct-13	2022
Fire District No. 5	3.58	3.58	03-Apr-93	R.121830	19-Oct-13	2022
Culture and Parks	20.00	20.00	13-Aug-59	R.120953	04-May-13	2023
Criminal Justice	0.50	0.50	02-Nov-04	R.122866	03-May-14	2024
Culture and Parks	0.50	0.50	02-Nov-04	R.122866	03-May-14	2024
Criminal Justice	0.50	0.50	02-Nov-04	R.122868	03-May-14	2024
Economic Development	1.00	1.00	02-Nov-04	R.122868	03-May-14	2024
Senior Services	0.50	0.50	02-Nov-04	R.122868	03-May-14	2024
Road Lighting District No. 7	0.50	0.50	02-Nov-04	R.122868	03-May-14	2024
J P Consol Road Lighting District	5.00	5.00	14-Nov-42	R.122867	03-May-14	2024
Ambulance District No. 2	3.00	3.00	22-Jun-67	R.122865	03-May-14	2024
	10.00	10.00	07-Jun-95	R.122864	03-May-14	2024



AD VALOREM TAXES GENERATED PER MILL

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

MILLAGE	TAX ON	TAX ON	TAX ON	TAX ON	TAX ON	TAX ON	TAX ON
	\$7,500	\$11,250	\$15,000	\$22,500	\$30,000	\$37,500	\$37,500
	ASSESSED	ASSESSED	ASSESSED	ASSESSED	ASSESSED	ASSESSED	ASSESSED
	VALUE	VALUE	VALUE	VALUE	VALUE	VALUE	VALUE
	\$50,000	\$75,000	\$100,000	\$150,000	\$200,000	\$250,000	\$250,000
<b>COMMERCIAL</b>							
1.00	7.50	11.25	15.00	22.50	30.00	37.50	37.50
5.00	37.50	56.25	75.00	112.50	150.00	187.50	187.50
5.50	41.25	61.88	82.50	123.75	165.00	206.25	206.25
6.00	45.00	67.50	90.00	135.00	180.00	225.00	225.00
6.50	48.75	73.13	97.50	146.25	195.00	243.75	243.75
7.00	52.50	78.75	105.00	157.50	210.00	262.50	262.50
7.50	56.25	84.38	112.50	168.75	225.00	281.25	281.25
8.00	60.00	90.00	120.00	180.00	240.00	300.00	300.00
8.50	63.75	95.63	127.50	191.25	255.00	318.75	318.75
9.00	67.50	101.25	135.00	202.50	270.00	337.50	337.50
10.00	75.00	112.50	150.00	225.00	300.00	375.00	375.00
11.00	82.50	123.75	165.00	247.50	330.00	412.50	412.50
12.00	90.00	135.00	180.00	270.00	360.00	450.00	450.00
13.00	97.50	146.25	195.00	292.50	390.00	487.50	487.50
13.50	101.25	151.88	202.50	303.75	405.00	506.25	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 (2)	Per Capita Income (2)	Total School Enrollment (3)	Unemployment Rate (4)
2005	458,029	10,841,515	24,047	76,278	5.4 *
2006	441,741	16,282,893	38,565	64,797	4.4
2007	429,994	18,498,697	42,010	63,950	3.7
2008	433,483	18,996,431	43,140	65,860	4.8
2009	444,049	18,269,996	41,088	63,173	6.5
2010	435,334	19,445,705	43,862	64,930	6.6
2011	431,426	18,687,270	43,315	65,082	6.8
2012	431,732	19,391,284	44,821	46,108 *	6.2
2013	433,676	19,536,629	45,049	45,048 *	5.8
2014	434,767	19,969,663	45,932	45,979 *	6.0

(1) Source: The Jefferson EDGE

(2) Source: Bureau of Economic Analysis, U. S. Department of Commerce

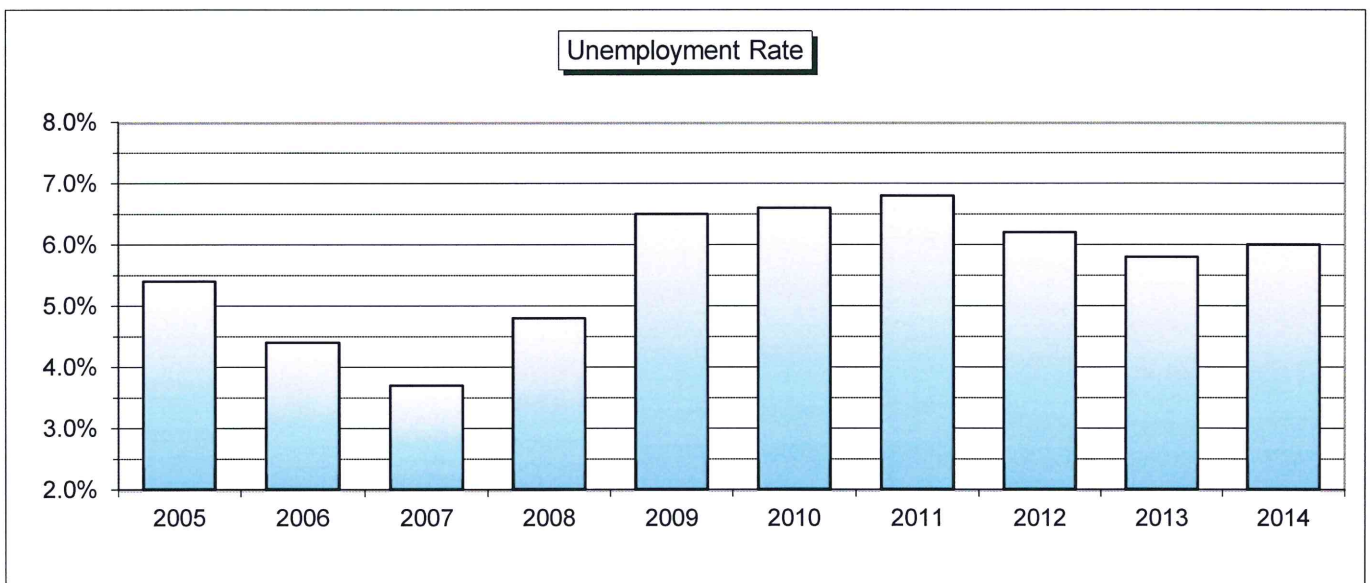
The data for the most recent years' per capita income and personal income was not available at the time of publication.

(3) Source: Louisiana Department of Education

\* Data available for Public Schools only

(4) Source: Louisiana Department of Labor, Research and Statistical Division

\* Due to Hurricane Katrina the last quarter rate for 2005 is unavailable  
The 5.4 rate is from August 2005





# Jefferson Parish

## Glossary



**Accrual Basis of Accounting** - Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**Adopted Budget** - The original budget as approved by the Parish Council.

**Ad Valorem Tax** - A property tax computed as a percentage of the value of taxable property.

**Advanced Refunded Bonds** – A municipality may sell a second bond issue at a lower interest rate cost, placing the proceeds of the issue in an escrow account from which the first issue's principal and interest will be repaid when due.

**Amended Budget** - The current or revised budget, resulting from changes to the Adopted Budget during the fiscal year as modified by the Parish Council.

**Appropriation** - The legal authorization granted by the Council to make expenditures and incur obligations.

**Assessed Valuation** - Basis for determining property taxes. Assessment determines the assessed valuation of Residential Property (home and land) at 10% of its actual value or level of value. Other property is assessed at 15%.

**Balanced Budget** - A budget in which total expenditures do not exceed total anticipated revenues, taking into account estimated fund balance from the previous fiscal year.

**Bond Written** - Promise to pay a specified sum of money called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest payments at a specified rate.

**Bond Refinancing** - The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**Budget** - A plan of financial operation for a specific time period (the Parish of Jefferson adopted budget is for the fiscal year Jan 1- December 31. The budget contains the anticipated revenues and estimated expenditures.

**Budget Calendar** - The schedule of key dates that the Parish follows in the preparation and adoption of the budget.

**Budget Document** - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

**Capital Budget** - A plan of proposed capital projects and a means of financing them. See **Capital Program**.

**Capital Outlay** - Expenditures that cost more than \$5,000 and has a useful life of more than five years.

**Capital Program** - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditures in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

**Capital Projects Fund** - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Charges for Services** - A fee paid for a public service or use of a public facility by the individual or organization benefiting from the service.

**Consumer Price Index (CPI)** - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of cost of living and economic inflation.

**Contingency** - An appropriation of funds to cover unforeseen events that occur during the fiscal year.

**Cost Allocation** -A method used to charge Enterprise Funds and Federal Funds for their share of central administration costs.

**Current** - As applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

**Debt Service** - Payment of principal, interest, and related service charges related to long-term debt.

**Deficit** - The excess of expenditures over revenues during an accounting period.

**Department** -The primary organizational breakdown within the Parish. Each department serves a specific function.

**Depreciation** - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Enterprise Fund** - A self supporting fund designed to account for activities supported by user charges.

**Executive Budget** - The aggregate of information, proposals and estimates prepared and submitted to the legislative body by the chief executive and budget office.

**Expenditures** - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**Fiscal Management Fees (Indirect Costs)**. Costs incurred by special funds and grants for services (financial, personnel, legal, etc.) provided by General Fund departments.

**Fiscal Period** - Any period at the end of which a government determines its financial position and the results of its operations.

**Fiscal Year** - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**Fund** - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of

carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** - The difference between fund assets and fund liabilities of governmental funds.

**GAAP - Generally Accepted Accounting Principles.** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**GASB - Government Accounting Standards Board.** A seven-member board organized in 1984 to establish standards of financial accounting and reporting for state and local governmental entities.

**General Fund** - The fund used to account for all financial resources, except those required to be accounted for in another fund.

**General Obligation Bond** - Bonds that require voter approval and finance a variety of public capital projects. This type of bond is backed by the full faith, credit and taxing power of the government.

**Governmental Fund** - Funds generally used to account for tax – supported activities that rely mostly on current assets and current liabilities. There are four different types of governmental funds: general, special revenue, debt service and capital projects.

**Grant** - Projects subsidized either partially or wholly through the Federal and/or State government.

**Homestead Exemption** - A deduction from the total taxable assessed value of property occupied by the owner in the State of Louisiana. The exemption is \$75,000 for all property owners who qualify.

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Intergovernmental Revenues** - Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Internal Service Fund** - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**Line-item Budget** - A budget prepared along departmental lines that focuses on what is to be bought.

**Long-term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Mandated Cost** - Those costs imposed on local governments by State and Federal laws/regulations.

**Modified Accrual Basis of Accounting** - Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are not recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier)

**Mill** - One one-thousandth of a dollar. In terms of the millage rate, one mill is equal to \$1.00 per \$1,000.00 of assessed valuation.

**Municipal** - In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

**Objective** -Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

**Operating Budget** - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**Operating expense** - Expenses which are directly related to service activities.

**Operating Transfers** - All interfund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

**OPEB - Other Post Employment Benefits.** Benefits, such as health insurance, provided after retirement. A recent accounting standard requires that governments disclose this liability on their financial statements.

**Ordinance** - A formal legislative enactment by the governing body. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be by ordinance and those that may be by resolution. Revenue-raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. See **Resolution**.

**Other Financing Sources** - See operating transfers.

**Other Financing Uses** - See operating transfers.

**Performance Measures** – Indicators of the work performed and the results achieved in an activity, process or organizational unit. Performance measures may be financial or non-financial.

**Personal Services** - All costs related to compensating and hiring parish employees. This category also includes the parish portion of retirees' health and life insurance.

**Personnel Expenses** - Salaries, wages and fringe benefits such as pensions and insurance.

**Prior Year Encumbrance** - Appropriations committed by contract for goods or services which will not be paid for until the next fiscal year.

**Projected** - Estimation of revenues and expenditures by past trends, current economic conditions and financial forecasts.

**Proprietary funds** - Fund used to account for a government's ongoing organizations and activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that services rendered by them are generally financed through user charges or on a cost reimbursement basis. There are two types of proprietary funds enterprise funds and internal service funds.

**Recurring Expense** - Expenses which continue from year to year, where a similar amount can be expected annually. Non-recurring expenses comprise those that exist only for a limited period or whose amounts vary



considerable from one year to the next.

**Recurring Revenue** - Revenue sources which continue from year to year, and where a similar amount can be expected annually. Non-recurring revenues comprise sources that exist only for a limited period of time, or whose amounts vary considerably from one year to the next.

**Requisition** - A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

**Reserved Fund Balance** - Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

**Resolution** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute. See **Ordinance**.

**Revenue Bond** - This type of bond is backed only by the revenues from a specific enterprise fund.

**Revenue** - Sources of income financing the operations of government.

**Special Assessment** - A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments.

**Tax Levy Ordinance** - An ordinance through which taxes are levied.

**Tax Increment Financing** - A tool to use future gains in taxes to finance the current improvements that will create those gains.

## Acronyms

ADA	Americans with Disabilities Act
CAFR	Comprehensive Annual Financial Report
CBD	Central Business District
CDL	Community Disaster Loan
CDPIA	Council District Public Improvement and Assistance Funds
CJA	Criminal Justice Agency
CPI	Consumer Price Index
CPZ	Commercial Parkway Overlay Zone
DEQ	Department of Environmental Quality
DROP	Deferred Retirement Option Plan
EB	East Bank (land in Jefferson Parish north of the Mississippi River)
EBCF	East Bank Consolidated Fire
EEO	Equal Employment Opportunity
EIS	Electronic Information Systems
EMS	Emergency Medical Service
EOC	Emergency Operations Center
FEMA	Federal Emergency Management Agency
FTA	Federal Transit Administration
FTE	Full-Time Equivalent Positions
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
HUD	Department of Housing and Urban Development
HVAC	Heating, Ventilation and Air Conditioning
ID	Identification
JDC	Judicial District Court
JEDCO	Jefferson Parish Economic Development Corporation
JPAC	Jefferson Performing Arts Center
JPSO	Jefferson Parish Sheriff Office
LCDA	Louisiana Community Development Authority
MIS	Management Information Systems
MITS	Mobility Impaired Transportation
OPEB	Other Post-Employment Benefits

PEG	Public Education & Government Programming
PS	Pump Stations
PAB	Planning Advisory Board
RFP	Request for Proposals
TIF	Tax Increment Financing
WIA	Workforce Investment Act
WB	West Bank (land in Jefferson Parish south of the Mississippi River)
SCADA	Supervisory Control and Data Acquisition
SCIP	Sewer Capital Improvement Program
SELA	Southeast Louisiana (Projects associated with Urban Flood Control)
SST	Special Sales Tax
VFD	Volunteer Fire District

