

# JEFFERSON PARISH LOUISIANA

2015 Annual Budget



**JEFFERSON PARISH, LOUISIANA**

**2015 ANNUAL BUDGET**



**JEFFERSON PARISH OFFICIALS**

Jefferson Parish President  
John F. Young, Jr.

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Chris L. Roberts  
Council-at-Large, Division A  
Council Chairman

Elton M. Lagasse  
Council-at-Large, Division B

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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Jefferson Parish  
Louisiana**

For the Fiscal Year Beginning

**January 1, 2014**

A handwritten signature in cursive script, reading "Jeffrey R. Eason".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguishing Budget Presentation to Jefferson Parish for its annual budget for the fiscal year beginning January 1, 2014.

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 communication 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.



## Table of Contents by Function

Description	Page	Description	Page
Budget Award	i	<u>Public Safety (Cont.)</u>	
Table of Contents	iii	Inspection & Code Enforcement	104
Transmittal Letter	1	Weed Control & Lot Fill	106
<b>Parish Profile</b>		Bureau of Administrative Adjudication	110
Parish Profile	5	Dept of Property Maint Zoning/Quality of Life	112
Parish Website	9	Community Justice Agency	114
Organizational Chart	10	Correctional Center - Operations	116
<b>Executive Summary</b>		Correctional Center - Home Detention	118
Executive Summary	11	Fire Services	119
Financial Policies	23	Emergency Management	121
Major Revenue Sources/Assumptions	27	<u>Health and Welfare</u>	
The Budget Process	29	Health & Welfare	123
The Capital Budget Process	33	County Agent	125
Appropriation Ordinance	34	Servicemen's Assistance	126
Personnel Position Control Summary	35	Jeff CAP	127
<b>Budget Summaries</b>		Office of Citizens with Disabilities	129
Annual Budget All Funds	39	<u>Culture and Recreation</u>	
Consolidated Fund Balance Summary By Function	41	Citizens' Affairs	131
3-Year Financial Summaries	42	<u>Other Financing Uses</u>	
Graphical Summaries	44	Non-Departmental	133
<b>General Fund</b>		<b><u>Special Revenue Funds</u></b>	
Summary	47	Fund Descriptions	134
<u>Legislative Functions</u>		<u>Transit Function</u>	
Council	48	Transit	139
Legislative Delegation	50	MITS	141
Government and Ethic Compliance	52	<u>Culture and Recreation Functions</u>	
<u>Judicial Functions</u>		Library	151
Adjudicated Property	53	Consol Jeff Recr & Comm Ctr & Plygrd Dist	154
District Attorney	54	Alario Center	157
Law	56	West Jeff Park & Comm Ctr & Plygrd Dist	159
District Courts	58	Playground District 16	160
1st Parish Court	60	Lafreniere Park	161
2nd Parish Court	62	LaSalle Park	163
Juvenile Court	64	<u>Council District Improvement/Assistance Funds</u>	
Justice of the Peace	66	Off Track Betting	165
Constables	68	Video Poker	166
Miscellaneous Judicial	70	Tourism	167
Pre Trial Release of Prisoners	71	Westbank Riverboat Gaming	168
<u>Executive Function</u>		<u>Public Safety Functions</u>	
Parish President	72	Juvenile Services	142
<u>Elections</u>		Ambulance Dist. No. 2	150
Elections	74	Fire District No 9	169
Registrar of Voters	75	Fire District No 4	170
<u>Financial Administration</u>		E.B. Consol. Fire District	171
Finance Director	76	Fire District No 3	173
Accounting & Payroll	78	Fire District No 5	174
Budget Director	80	Fire District No 6	175
Internal Audit	82	Fire District No 7	176
Purchasing	84	Fire District No 8	177
Property Management	86	Emergency Communications	178
Personnel	88	Security Enhancement District	180
Human Resource Management	90	24th Court Commissioners	184
Planning	92	Criminal Justice	202
Planning Advisory Board	94	Inspector General	213
Risk Management	96	Off Duty Witness Fund	215
<u>General Services</u>		<u>Economic Redevelopment</u>	
Central Printing	98	Economic Development	201
Miscellaneous General Services	99	Terrytown Redevelopment	210
Surplus Property	100	Metairie CBD Economic Develop Dist	211
<u>Public Safety</u>		Churchill Economic Develop Dist	212
Public Safety	101		
Board of Zoning Adjustments	102		

## Table of Contents by Function

Description	Page	Description	Page
<b><u>Health and Welfare Functions</u></b>		<b><u>Loan Programs</u></b>	
Animal Shelter	144	Louisiana Community Development Authority - Grand Isle Pavilion	289
Mosquito Control	146	Louisiana Community Development Authority - Jeff Rec. & Culture 2007	290
Health Unit	147	Louisiana Community Development Authority - Revenue Refunding A & B	291
Human Services Authority	149	Louisiana Community Development Authority - 2009 A, B & C	292
Senior Services	208	Louisiana Community Development Authority - Refunding 2009A	293
Public Ed & Gov't Programming	216	Louisiana Community Development Authority - Refunding 2009B	294
<b><u>Public Works Functions</u></b>		Louisiana Community Development Authority - Refunding 2009C	295
Streets Department	187	Louisiana Community Development Authority - Refunding 2014	296
Comprehensive Zoning Overlay	193	Louisiana Community Development Authority - Revenue Bonds 2010	297
Road Lighting Dist 7	194	Statement of Long Term Debt	298
Consolidated Road Lighting	195	Computation of Legal Debt Margin	301
Consol Drainage Dist No 2	197	Schedule of Debt Service to Maturity by Issue Type	302
Consolidated Garbage Dist No. 1	199	Ratio of Net General Obligation Bonded Debt to Assessed Value	303
<b><u>Enterprise Funds</u></b>		Pledged Revenue Coverage	304
Fund Descriptions	218	Computation of Direct and Overlapping Debt	306
Consolidated Sewer District No. 1	219	<b><u>Statistical Information</u></b>	
Consolidated Water District No. 1	221	Five Year Fund Balance History	308
<b><u>Internal Service Funds</u></b>		Tax Revenues by Source, Governmental Funds	309
Fund Descriptions	225	Property Tax Levies and Collections	310
Central Garage	226	Assessed and Estimated Actual Value of Taxable Property	311
Central Telephone	228	Property Tax Rates and Overlapping Governments	312
Electronic Information Systems Management	230	Principal Taxpayers	313
Security Management	232	Ad Valorem Tax Authorization	314
Engineering Department	234	Ad Valorem Taxes Generated Per Mill	315
Public Works Administration	236	Demographic Statistics	316
Environmental Affairs	238	<b><u>Grant Budget</u></b>	
<b><u>Capital Improvement Programs</u></b>		Glossary	318
Annual Budget	242	<b><u>Debt Service Funds</u></b>	
Overview and Project Descriptions	243	Debt Management	263
Capital Allocation by Department	250	Annual Budget	269
<b><u>Grant Budget</u></b>		Outstanding Long-Term Debt	270
<b><u>Debt Service Funds</u></b>		<b><u>Special Tax Bonds</u></b>	
Debt Management	263	SST Revenue Refunding Bonds Series 1998	271
Annual Budget	269	SST Revenue Refunding Bonds Series 2005	274
Outstanding Long-Term Debt	270	SST Revenue Refunding Bonds Series 2007B	275
<b><u>Special Tax Bonds</u></b>		SST Revenue Refunding Bonds Series 2009 A & B	276
SST Revenue Refunding Bonds Series 1998	271	SST Revenue Refunding Bonds Series 2012 A & B	277
SST Revenue Refunding Bonds Series 2005	274	SST Revenue Refunding Bonds Series 2013	278
SST Revenue Refunding Bonds Series 2007B	275	EB Hotel Occupancy Tax Refund Imp Series 1997	279
SST Revenue Refunding Bonds Series 2009 A & B	276	Second Parish Court Revenue Bonds Series 2014	282
SST Revenue Refunding Bonds Series 2012 A & B	277	Yenni Building Project Certificates of Indebtedness Series 2004	283
SST Revenue Refunding Bonds Series 2013	278	LO Chetta Drive Sewerage Certificates of Indebtedness Series 2013	284
EB Hotel Occupancy Tax Refund Imp Series 1997	279	24th Judicial District Public Improvement Series 2014	285
Second Parish Court Revenue Bonds Series 2014	282	<b><u>General Obligation Bonds</u></b>	
Yenni Building Project Certificates of Indebtedness Series 2004	283	Fire Protection District No 7	286
LO Chetta Drive Sewerage Certificates of Indebtedness Series 2013	284	Consol Playground Dist #2, Sub #1	287
24th Judicial District Public Improvement Series 2014	285	Animal Shelter Series 2013	288
<b><u>General Obligation Bonds</u></b>			
Fire Protection District No 7	286		
Consol Playground Dist #2, Sub #1	287		
Animal Shelter Series 2013	288		

# Jefferson Parish

## Transmittal Letter





WWW.JEFFPARISH.NET

**JOHN F. YOUNG, JR.**  
**PARISH PRESIDENT**

October 23, 2014

The Honorable Elton M. Lagasse  
Council Chairman  
Jefferson Parish Council  
1221 Elmwood Park Blvd., Suite 1018  
Jefferson, LA 70123

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

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

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

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

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

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

Dear Councilmembers:

I am pleased to present for your review the Administration's 2015 Annual Budget of \$580 Million that includes: \$444 million for operations, \$63 million for capital improvements, \$50 million for debt repayments, and \$23 million for grants. The 2015 Sales Tax Projection is based on a 0% growth over the 2013 Actual Sales Tax Collections. The uncertainties in the economy and the current recession will continue to make several revenue streams in future years very difficult to project.

I am pleased to include in the 2015 Annual Budget a 5% merit-based pay increase for employees. This recommendation results from conservative fiscal policies, a hiring freeze on vacant positions through December 31, 2014, a 1.1% reduction in health insurance costs for both the Parish and our employees, a 1.5% reduction on the required employer contribution to the Parochial Employees Retirement System (16% to 14.5%) and an earnest and ongoing budget review process and effort to minimize expenditures, all to provide our citizens the services they deserve and enjoy, while providing well deserved compensation to our valued employees.

Conservative fiscal policies and adequate fund balances continue to position this Parish to handle the challenges in providing a balanced budget while maintaining the same level of service to its citizens. This philosophy is carried forth in the recommendations for the 2015 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 2014 Amended budget
- Sales Taxes - 0% growth over 2013 Actual
- 2.1% CPI-U increase for various service charges and other CPI-U based revenues

➤ Expenditure Highlights

Operating

- 5% merit-based annual pay increase for employees
- Administrative review on all requested Overtime
- Continuation of administrative review/approval on filling open positions
- Funding of \$5.2 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

- \$ 25.6 Million - Drainage and SELA improvement
- \$ 10.7 Million - Water
- \$ 11.5 Million - Road improvements
- \$ 6.5 Million - Sewer Infrastructure
- \$ 3.0 Million - Library improvements
- \$ 4.5 Million - Environmental & Landfill improvements

Debt

- \$ 19.7 Million - Road Improvements
- \$ 10.4 Million - Loan Programs
- \$ 16.8 Million - Drainage Improvements
- \$ .9 Million - Government Buildings
- \$ .8 Million - Recreation

➤ Areas of Concern

Several Parish departments face funding constraints as revenue streams are not growing at the same rate as the expenditures. The Administration has included in the budget proposal short term remedies to address these revenue shortfalls.

Sales Tax Funded

With sales tax as their major source of revenue, the General Fund, Streets, and Drainage Departments' budgets will be closely monitored by the Administration. State mandated costs continue to burden the General Fund. The Streets and Drainage Departments must also manage rising personnel costs as well as contend with the required maintenance and repair of aging infrastructure. Budgets include only minimal capital acquisitions and nominal increases for standard maintenance and operations.

State Revenue Funded

State hotel occupancy is a major source of revenue for the Alario Center and Lasalle Park. The Administration must closely monitor these two budgets for any decline in revenues. The Alario Center is also experiencing lower facility use revenues due to both general economic downturn, and more significantly, the discontinuance of its use as the home practice facility of the New Orleans Pelicans basketball team. The General Manager of the Alario Center and her staff are exploring marketing options in effort to increase event-hosting opportunities in that regard, but assistance from the Louisiana Stadium and Exposition District (LSED) ultimately may be necessary.

One final note: although the 2015 administrative budget process is completed having conducted Parish President budget hearings on September 18 and 19, 2014, we must all think ahead about what shortfalls will occur in the future. Also, as the State continues to make its budget cuts, the burden is falling to local governments to continue the services the State once provided. The 2016 budget will face even tighter funding constraints while we continue to maintain the level of service and "quality of life" that our citizens expect. We either must "tighten our belts" even more or find other sources of revenues.

As difficult as this budget process has been, this recommended budget adheres to our conservative fiscal policies and we are confident that Jefferson Parish will maintain its outstanding bond rating and be well positioned for the future. As always, the budget can be amended at any Council meeting to allow for updating our financial position as revenue trends become more apparent. If you have any comments or questions, please do not hesitate to contact me.

Sincerely

John F. Young, Jr.  
Parish President

cc: Jennifer VanVracken, Chief Operating Officer  
Jacques Molaison, 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



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.



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.

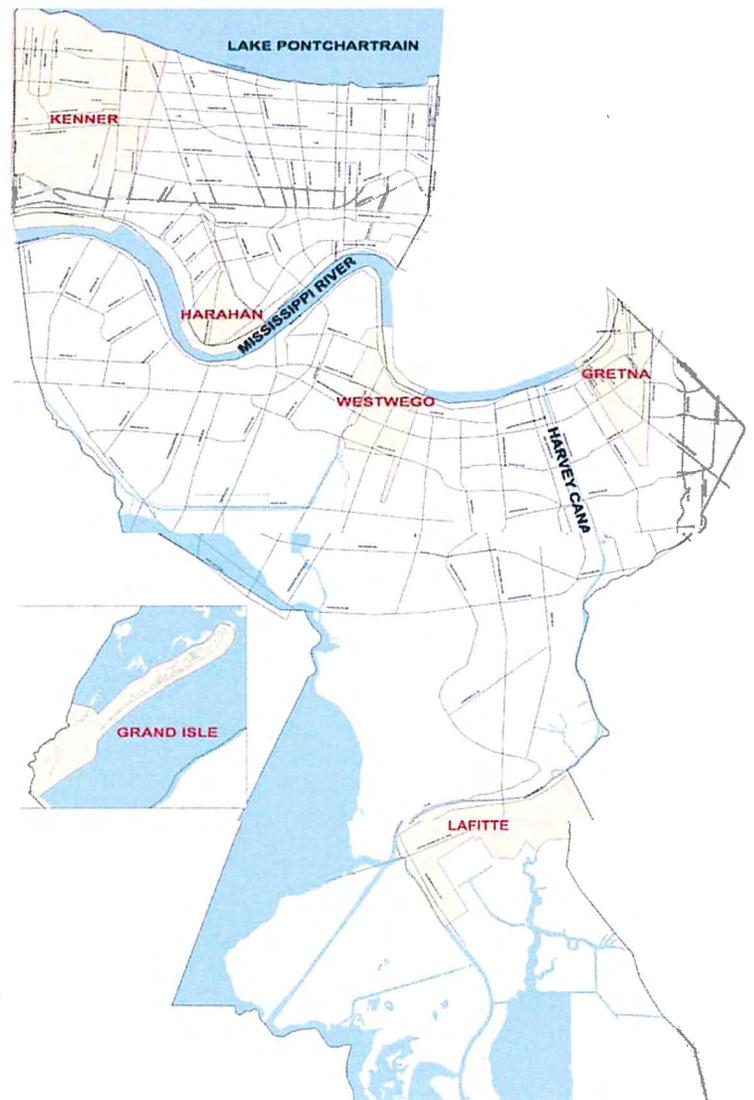
The parish is bounded by Orleans Parish and Plaquemines Parish to the east, the Gulf of Mexico to the south, St. Charles Parish to the west and Lake Pontchartrain (St. Tammany Parish) to the north.

The Mississippi River bisects the parish into two parts that are locally termed the east bank and the 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 432,552 persons according to the U.S. 2010 Census.



Source: The Jefferson EDGE: Economic Profile

## **ECONOMY**

Future job growth in Jefferson Parish is expected to be concentrated most heavily in 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 and six privately owned 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 65,082 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

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**FAMILY GR**  
An uniquely Jeffe  
food and world of  
lead-in to evening



## 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



### JEFFERSON PARISH HEAD START

2014-2015 Open Registration for 4 Year Olds  
> MORE INFO

## Latest News



#### DEPARTMENT OF PROPERTY MAINTENANCE, ZONING/QUALITY OF LIFE TO CONDUCT SWEEP

The Jefferson Parish Department of Property Maintenance, Zoning/Quality of Life will be conducting a sweep within the geographical boundaries of Council District 3 of Jefferson Parish on Thursday, February 19, 2015.



#### JEFFERSON TRANSIT WILL LAUNCH ONLINE REAL-TIME BUS TRACKING SYSTEM WEDNESDAY, FEBRUARY 4, 2015

On Wednesday, February 4, 2015, Jefferson Transit will implement the use of Shadow, a real-time tracking feature for all buses in operation across the Jefferson Transit system



#### LANE CLOSURE INTERSTATE 10 CLEARVIEW PARKWAY TO CAUSEWAY BOULEVARD

On Saturday, January 31, 2015, beginning at 7:00am and ending at 2:00pm, the left, eastbound lane of Interstate 10, between Clearview Parkway and Causeway Boulevard will close.

[More News >>](#)

## Upcoming Events



Jefferson Parish Animal Shelter Advisory Board Meeting  
February 10, 2015



COUNCIL MEETING - East Bank  
February 11, 2015



The Board of Standards and Appeals Meeting  
February 12, 2015



RFP 0324 PROVIDE LIAISON AND INTERPRETATION SERVICES FOR VARIOUS JEFFERSON PARISH DEPARTMENTS (EVALUATION COMMITTEE MEETING)  
February 12, 2015

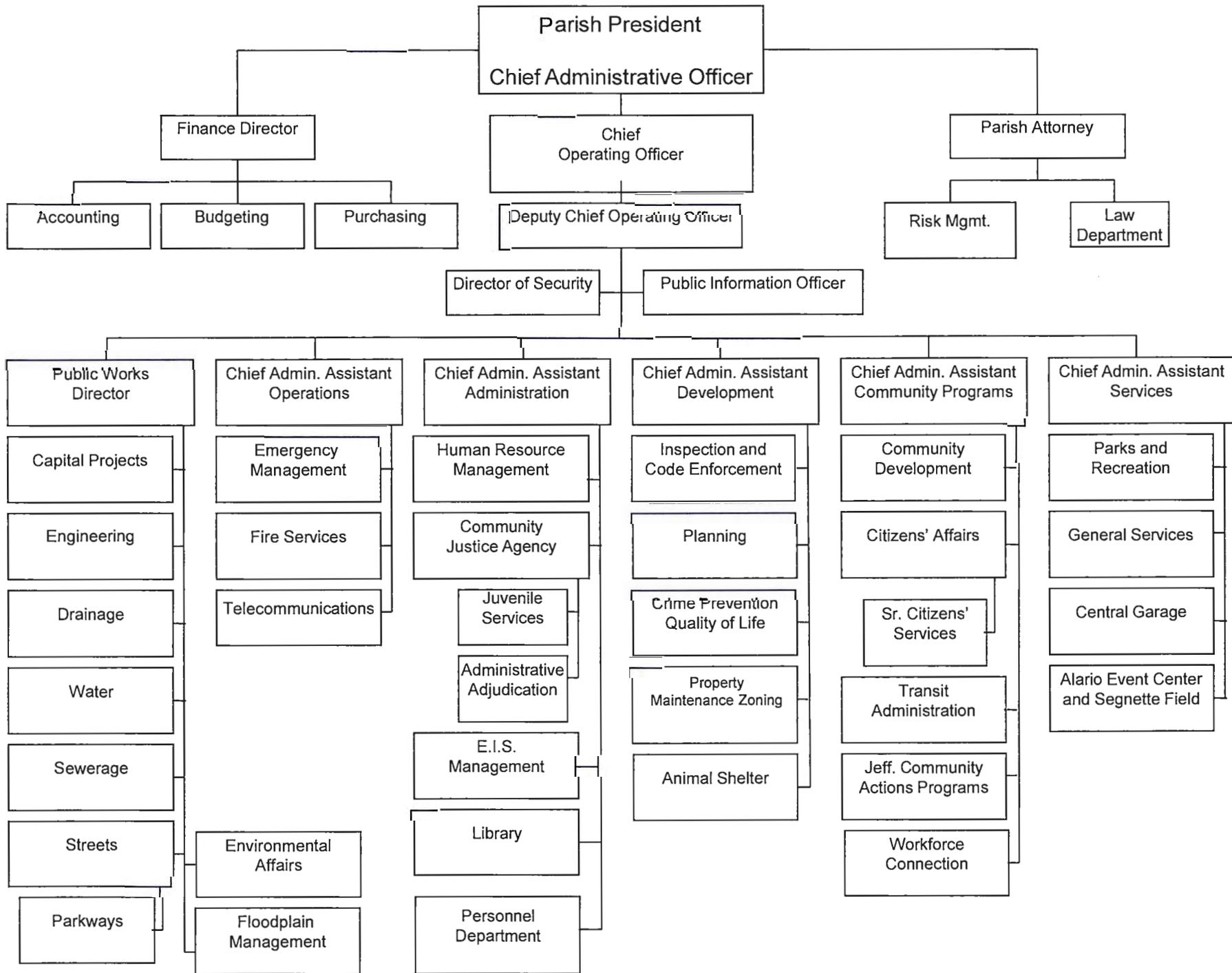
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# Jefferson Parish

## 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 a 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 continuing improvements in:

- 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, 2015 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 2014:

- Introduced 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.
  
- Refinancing of three bond issues saved Jefferson Parish in excess of \$1.7 million. In 2015, at least two additional bond issues will be refinanced at an anticipated savings of in excess of \$1.3 million dollars.
  
- Tax Incentive Fund (TIF) Districts have been established to stimulate growth and enhance target areas that were deemed to have the potential of increasing future revenue.
  
- All Departments reserve fund balances were increased to 12 percent in the 2014 budget and are maintained at the 12 percent level in the 2015 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.
  
- NIMS Center 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; one of which houses a small green screen area. Soundstage D is 10,000 square feet and is in the final stages of construction. Soundstage E, recently finished construction and is 1,100 square feet and also houses a green screen.

- Fourteen major films and made for television movies and series used Jefferson Parish as a backdrop in 2014. As productions continue to film in 2015 in Jefferson Parish, the industry continues to grow with more than \$107 million spent in Jefferson Parish by the film industry since 2009.
- The Jefferson Parish Performing Arts Center is a state-of-the-art municipal theater and provides Jefferson parish with a much-needed venue for cultural functions seating 1,150 people and will be completed in 2015.
- In June 2014 the City of Kenner's historic district, Rivertown was recognized as a Main Street Community by the Louisiana Cultural Districts' division of the Louisiana Department of Culture, Recreation & Tourism.
- The Louis Armstrong New Orleans International Airport announced plans to build a new terminal on the north side of the property. Construction is planned and the total project cost is over \$800 million.
- 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. The New Orleans Pelicans played their second half of their season in the newly renamed Smoothie King Center, the result of a partnership between the frozen drink franchise and the NBA team.
- Expansion of the Huey P. Long Bridge, completed in June 2013, four months ahead of schedule and under budget. The \$1.2 billion bridge widening project has spurred a boom in business and job creation on both the east and west banks of Jefferson Parish and provides a greatly improved evacuation route in emergency situations like hurricanes and flooding.
- 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.
- 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 plans a \$10 million expansion.
- 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 announced plans to locate in Fat City and is currently undergoing a 13,000 square foot renovation.
- 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 2015.
- Central South Carpenters broke ground on an \$8 million training facility with a significant investment in workforce training to provide contractors with skilled workers in the construction industry.
- Zatarain's is undergoing a 77,000 square foot expansion of its current facility with upgrades to machinery with a total investment of \$18 million.
- Laitram machinery continues to grow and the company is adding an additional test facility at its current location, creating 98 new jobs.
- Elmwood Shopping Center, a 65,000 square foot retail center undertook expansion including new retailers which has helped boost the local economy and increase sales tax collections.
- Lakeside Center Shopping recently completed a 9,300 square foot expansion to house the first Cheesecake Factory in the state of Louisiana.
- Several hotels are under construction or awaiting construction on both the east and west banks of Jefferson Parish with projected investment of over \$34 million.
- Boomtown Casino completed its \$20 million expansion, adding a five story 150 room hotel.
- In 2015, construction will begin 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.
- SUBMERGED ROADS PROGRAM – This \$100 million federally funded program provides asphalt, concrete, and concrete panel pavement replacements for nearly 2,400 local street blocks.

- Dyno Nobel broke ground and continued development of an ammonia production facility with in excess of a \$1 billion investment. The new company will create 65 new jobs, retain 441 jobs and employ 470 people indirectly. Ammonia production is expected to begin in 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 has undertaken a study for a Master Plan to construct a \$75 million Bike Path throughout the entire Parish. 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.
- Dick’s Sporting Goods completed the opening of its store in the Oakwood Center jumpstarting restoration of the fourth wing of the Oakwood Center which had been dormant since Hurricane Katrina (2005).
- Starr Textile Services, a commercial laundry company, opened a new facility at the Elmwood Business Park with a \$10 million investment. The company retained 40 regional jobs and will hire an additional 25 people in the first two years of operation.

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 Elton Lagasse; JEDCO (Jefferson Parish Economic Development Commission) Annual Report; and other related publications and presentations.*

As we move forward in 2015 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 2015, 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 \$28.5 million.

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.

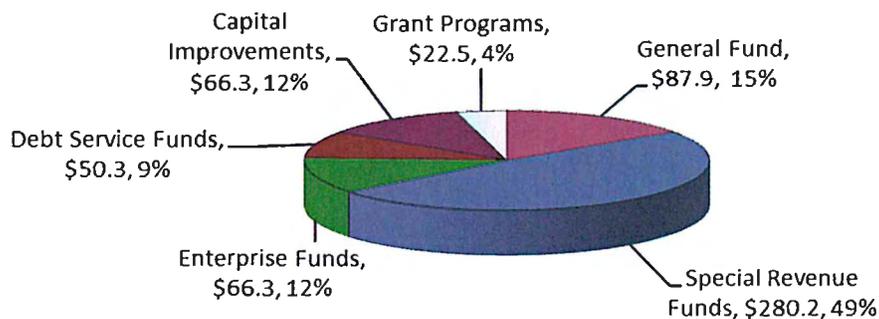
## 2015 Budget Overview

The Parish's total combined annual 2015 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 2015 budgeted revenues are projected at \$573.5 million. The Annual Budget includes \$87.9 million for General Fund, \$280.2 million for Special Revenue Funds, \$66.3 million for Enterprise Funds, \$50.3 million for Debt Service, \$66.3 million for Capital Improvements and \$22.5 million for Grant programs.

### TOTAL PARISH REVENUES 2015 Annual Budget - \$573.5 (In Millions)



The breakdown among funds (Including the change from the 2014 Amended Budget) is as follows:

Major Fund Category	2014 Amended Budget	2015 Adopted Budget	Change
General Fund	\$ 86,433,350	\$ 87,870,639	\$ 1,437,289
Special Revenue Funds	304,782,310	280,235,854	(24,546,456)
Enterprise Funds	98,213,235	66,336,208	(31,877,027)
Debt Service Funds	70,997,643	50,334,303	(20,663,340)
Capital Project Funds*	350,247,359	66,287,181	(283,960,178)
Grant Funds**	238,984,890	22,494,940	(216,489,950)
<b>TOTAL</b>	<b>\$ 1,149,658,787</b>	<b>\$ 573,559,125</b>	<b>\$ (576,099,662)</b>

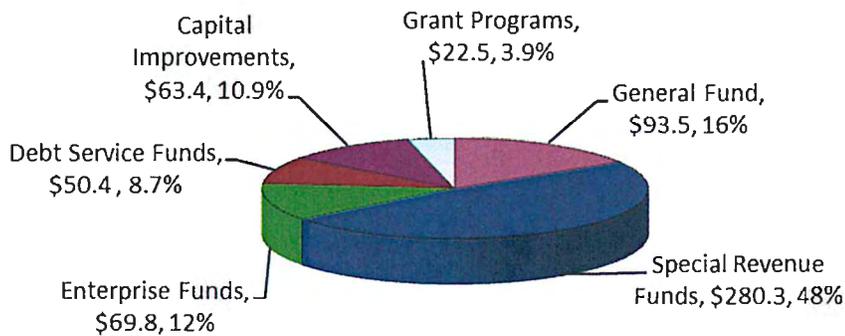
\*Capital Project Funds are adopted on project funding needs basis.

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

## Expenditures

The Parish's total combined annual 2015 Budgeted Expenditures is \$580 million. The Annual Budget includes \$93.5 million for General Fund expenditures, \$280.3 million for Special Revenue Funds expenditures, \$69.8 million for Enterprise Fund operations, \$50.4 million for Debt Service requirements, \$63.4 million for Capital Improvements and approximately \$22.5 million for Grant Programs.

### TOTAL PARISH EXPENDITURES 2015 Annual Budget - \$580 (In Millions)



The breakdown among funds (Including the change from the 2014 Amended Budget) is as follows:

Major Fund Category	2014 Amended Budget	2015 Adopted Budget	Change
General Fund	\$ 95,975,241	\$ 93,544,609	\$ (2,430,632)
Special Revenue Funds	\$ 294,152,727	\$ 280,280,543	\$ (13,872,184)
Enterprise Funds	\$ 107,705,907	\$ 69,836,493	\$ (37,869,414)
Debt Service Funds	\$ 57,860,647	\$ 50,427,223	\$ (7,433,424)
Capital Project Funds*	\$ 506,358,397	\$ 63,370,793	\$ (442,987,604)
Grant Funds**	\$ 228,154,601	\$ 22,494,940	\$ (205,659,661)
<b>TOTAL</b>	<b>\$ 1,290,207,519</b>	<b>\$ 579,954,601</b>	<b>\$ (710,252,918)</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 budgeted 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 \$26.6 million of such transfers with \$4.8 million for the repayment of various debt obligations.

## Personnel Resources

The overall 2015 position count remained the same. The General Fund is comprised of 919 positions; the Special Revenue Funds 1,616 positions and the Enterprise Funds and Internal Service Funds have 463 and 237 positions, respectively. Specific details on position classifications are included in the Budget Detail Summaries for each respective department.

## Parish Position Changes

<b>Fund Type</b>	<b>2014 Amended Budget</b>	<b>2015 Adopted Budget</b>	<b>Change</b>
General Fund	919	919	0
Special Revenue Funds	1,616	1,616	0
Enterprise Funds	463	463	0
Internal Service Funds	237	237	0
<b>TOTAL</b>	<u>3,236</u>	<u>3,236</u>	<u>0</u>

There were no changes in total position count when compared to 2014.

## 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 2015 budget is a 5% raise that is annualized in the budget at a 3% average parishwide. Parochial Employees' Retirement System benefit decreased by 1.5% to 14.5% 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 2015 Annual Budget, General Fund revenues are estimated at \$87.9 million. This projection represents a 1.7% increase as compared to the 2014 amended budget.

Major revenue sources of the General Fund are sales taxes and property taxes. Overall taxes account for 48.3% of the total General Fund revenues for 2015. Revenue assumptions for property taxes remain consistent with the 2014 amended except for increases due to millage renewals. Sales taxes are based on 0% growth over 2013 actual collections.

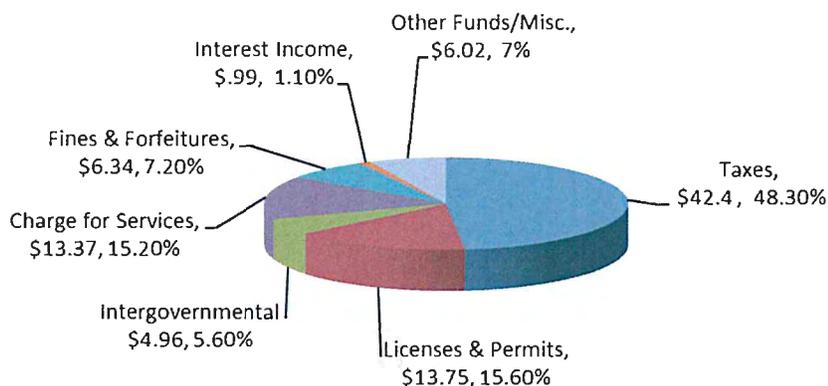
### General Fund Revenue Changes by Type

Revenue Type	2014 Amended Budget	2015 Adopted Budget	Change
Taxes	\$ 41,790,315	\$ 42,439,806	\$ 649,491
Licenses & Permits	13,774,600	13,749,000	(25,600)
Intergovernmental	4,647,559	4,961,503	313,944
Charges for Services	12,759,128	13,365,746	606,618
Fines & Forfeitures	6,552,500	6,342,700	(209,800)
Interest Income	960,000	989,000	29,000
Miscellaneous	2,889,308	2,582,984	(306,324)
Other Financing Sources	3,059,940	3,439,900	379,960
<b>TOTAL</b>	<b>\$ 86,433,350</b>	<b>\$ 87,870,639</b>	<b>\$ 1,437,289</b>

### GENERAL FUND REVENUES

2015 Budget - \$87.9

(in Millions)



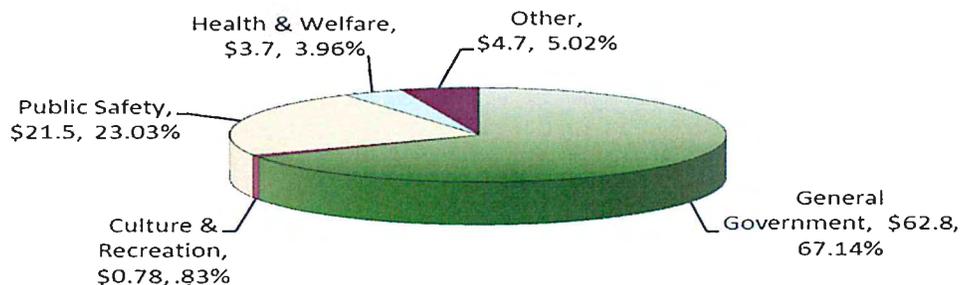
## General Fund Expenditures

Approximately 16.1% or \$93.54 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	2014 Amended Budget	2015 Adopted Budget	Change
General Government			
Legislative	\$ 6,142,218	\$ 6,177,787	\$ 35,569
Judicial	34,385,617	34,671,954	286,337
Executive	2,612,751	2,523,407	(89,344)
Elections	708,196	664,410	(43,786)
Financial Administration	16,879,456	16,836,812	(42,644)
General Services	2,190,627	1,942,229	(248,398)
Total General Government	62,918,865	62,816,599	(102,266)
Culture & Recreation	777,721	779,078	1,357
Public Safety	21,864,968	21,544,123	(320,845)
Health & Welfare	3,802,830	3,708,182	(94,648)
Other	6,610,857	4,696,627	(1,914,230)
<b>TOTAL</b>	<b>\$ 95,975,241</b>	<b>\$ 93,544,609</b>	<b>\$ (2,430,632)</b>

### GENERAL FUND EXPENDITURES 2015 Budget - \$93.5 (In Millions)



## **Special Revenue Funds**

Expenditures of \$280 million or 48.3% of the 2015 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 \$280 million have been projected for 2015. 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 \$69.8 million or 12% of the overall annual budget. Operating revenues of \$66.3 million have been projected for 2015. The budget detail section of this document provides additional information.

## **Internal Service Funds**

These activities in the Parish account for the cost reimbursements from other departments who use the services such as Central Garage, Electronic Information Services, Engineering, Environmental and Self Insurance, 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 \$63.4 million or 10.9% 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 \$54.4 million or 85.8% of the total budget. Drainage improvements account for \$25.6 million funded primarily from sales tax, property tax and state/federal funding. Road and Street Improvements account for \$11.5 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 2015 capital improvements included herein.

## **Debt Service Funds**

These activities account for 8.7% or \$50.4 million of the total combined budget funded from dedicated debt millage, sales taxes, other taxes and operating transfers of \$4.8 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 3.9% or \$22.5 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

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 roughly 12% of prior year actual expenditures are required in the submittal of budget 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 has 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 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 PLANNING MANAGEMENT AND 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 resources 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 an unreserved balance equal to 10% of the budget 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 or reserves. For any fund exhibiting or projecting a reserve below the 10% target a five-year forecast will be prepared. The projected inefficiencies 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. The 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 services 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 include 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 terms 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 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 the service of 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 cost 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**

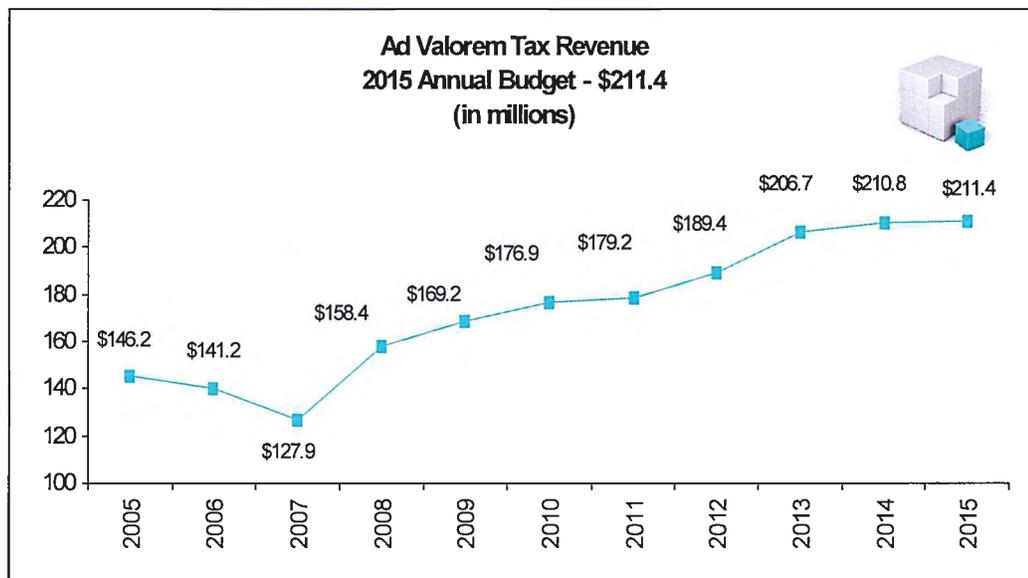
- 1) Accounting and Financial Reporting System will be maintained in accordance with all state and federal laws, generally accepted accounting principles (GAAP), and the standards of the Government Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- 2) An annual 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

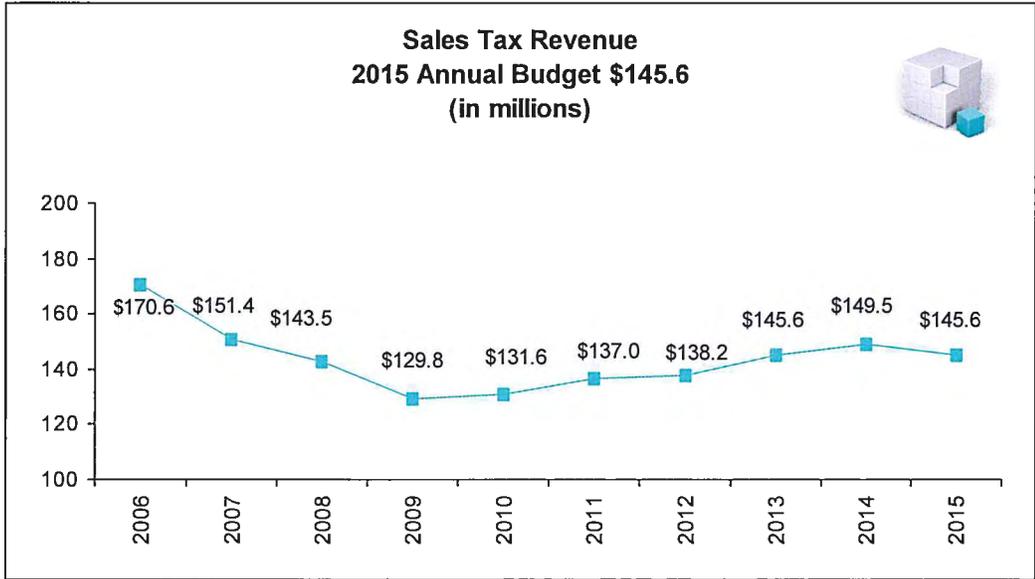
Projected revenue from all sources is \$573,559,125. Major sources: taxes, charges for services and federal/state funding account for 84.22% of the total current revenues for Jefferson Parish. Tax revenues total \$367,746,767 or 64.12%; charge for services total \$115,283,291 or 20.10% and federal/state funding total \$24,998,964 or 4.36%.

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 2015 budget projections are based on current assessment with an increase in Fire Protection District No. 5 due to millage renewal.



- As evidenced by the below chart, sales tax collections have return to a more stable trend since Hurricane Katrina (2006) when we saw unprecedented collections ending the year with a 38% increase over 2005 resulting from the repopulation and rebuilding of the Parish after Hurricanes Katrina and Rita. The 2015 projection is based on 0% growth of 2013 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 budgeted for 2015 is 2.1% which was the most available number when the revenues were projected.
- 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.

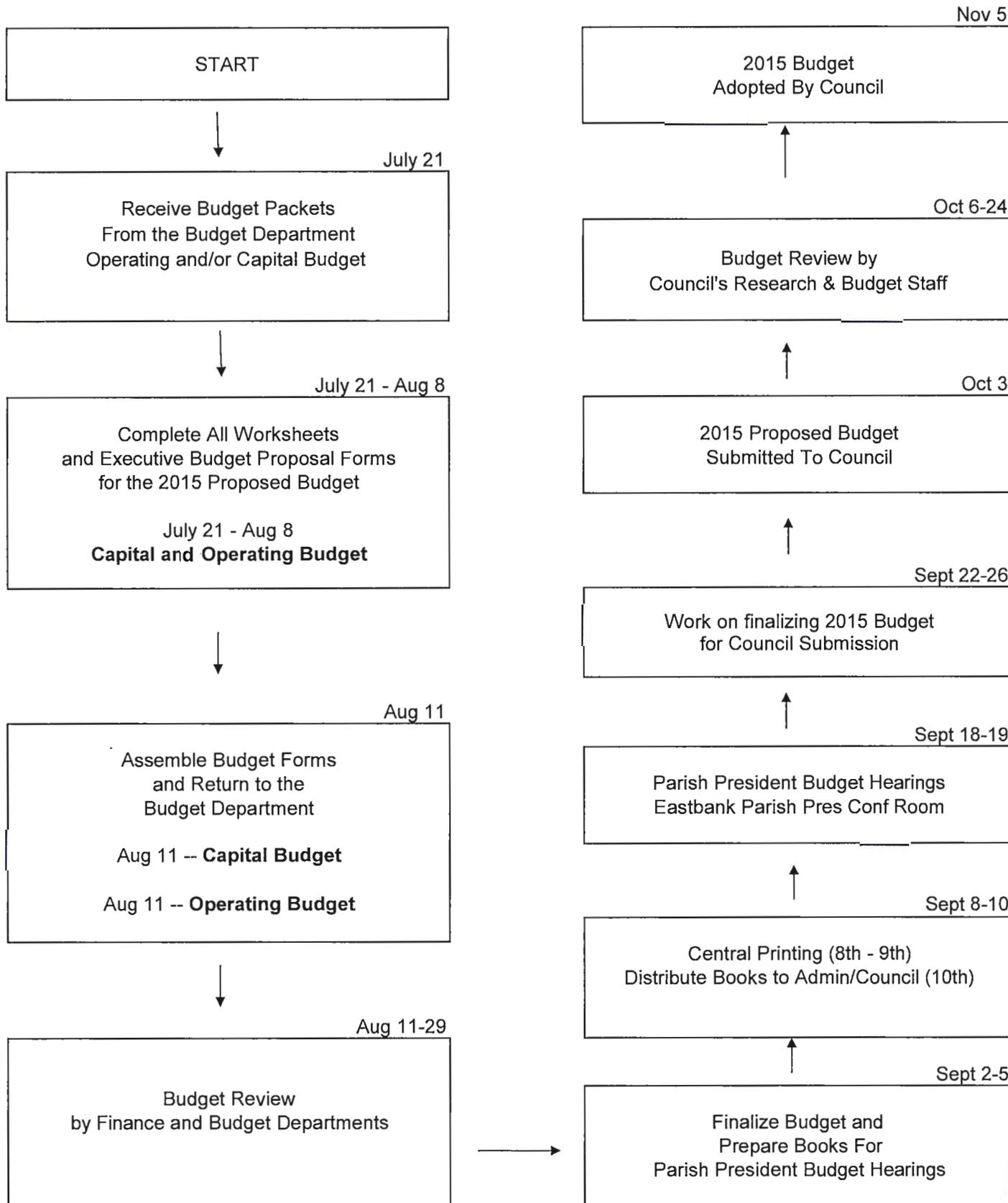
These particular hearings with the department directors are an essential part of the budget process. It is the department directors who are the best qualified to identify service needs and opportunities for budget cutbacks should they be required. From the perspective of the department directors, the 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 2015 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 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 expenditures, 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 five-year 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 for at least the next five years, together with possible methods of financing them. Listed below is the process used:

- June            Blank forms, electronic media and instructions are forwarded to the departments with a deadline for submittal of all data.
  
- July            Departments prepare their capital requests with special projects as well as funding sources identified. The information is entered into a database. Data submitted is checked for completeness and clarity.
  
- August        The Finance 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 joint motion of all Councilmembers present the following ordinance was offered:

**SUMMARY NO. 24155 ORDINANCE NO. 24879**

An ordinance adopting and/or ratifying an operating budget for the year 2015 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.

**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, 2015 through December 31, 2015, 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 sale of annual leave will not be granted as stated in the Personnel Rules (Rule IX, Section 2.4, respectively).

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

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

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

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

This ordinance was declared to be adopted on the 10<sup>th</sup> day of December, 2014, 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

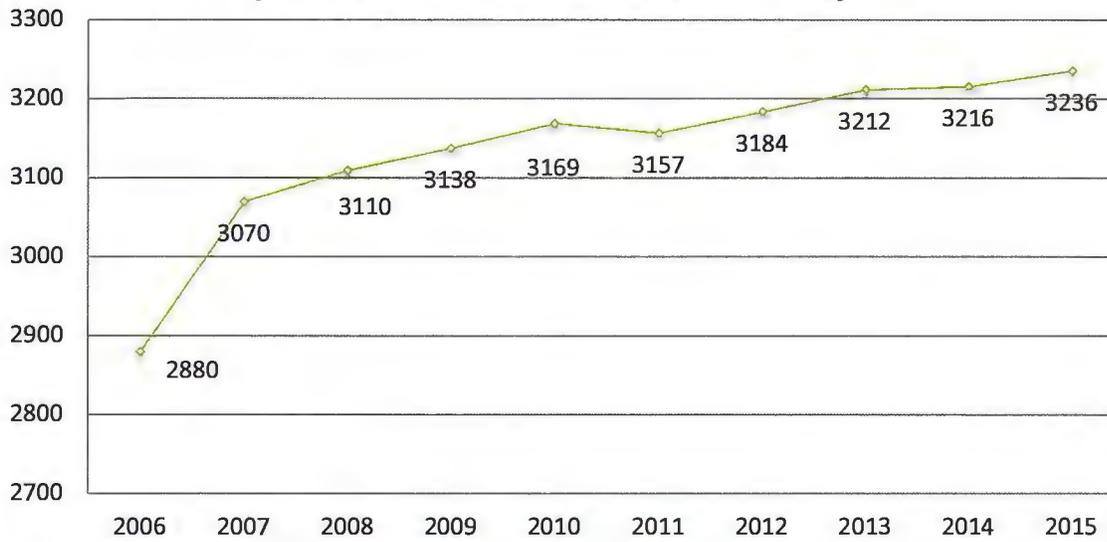
TOTAL POSITION CONTROL SUMMARY  
COMPARISON OF FISCAL YEARS  
2013, 2014 AND 2015 Adopted

Department Number		2013 Year End	2014 Adopted Budget	2014 Amended Budget	2015 Adopted Budget	Change 14/15
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	193	196	203	203	0
10010-0021	Law Department	51	52	51	51	0
10010-0022	District Courts	60	60	60	60	0
10010-0023	First Parish Court	38	38	38	38	0
10010-0024	Second Parish Court	34	34	33	33	0
10010-0025	Juvenile Court	43	43	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	13	13	0
10010-0065	Property Management	59	59	58	58	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	5	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	120	86	88	88	0
10010-0110-023	Weed Control & Lot Fill	6	0	0	0	0
10010-0110-024	Administrative Adjudication	3	3	1	1	0
10010-0111	Bureau of Administrative Adjudication	1	1	1	1	0
10010-0112	Dept of Property Maint Zoning/Quality of Life	0	41	41	41	0
10010-0119	Community Justice Agency	5	5	5	5	0
10010-0120-026	Correctional Center Operations	7	7	6	6	0

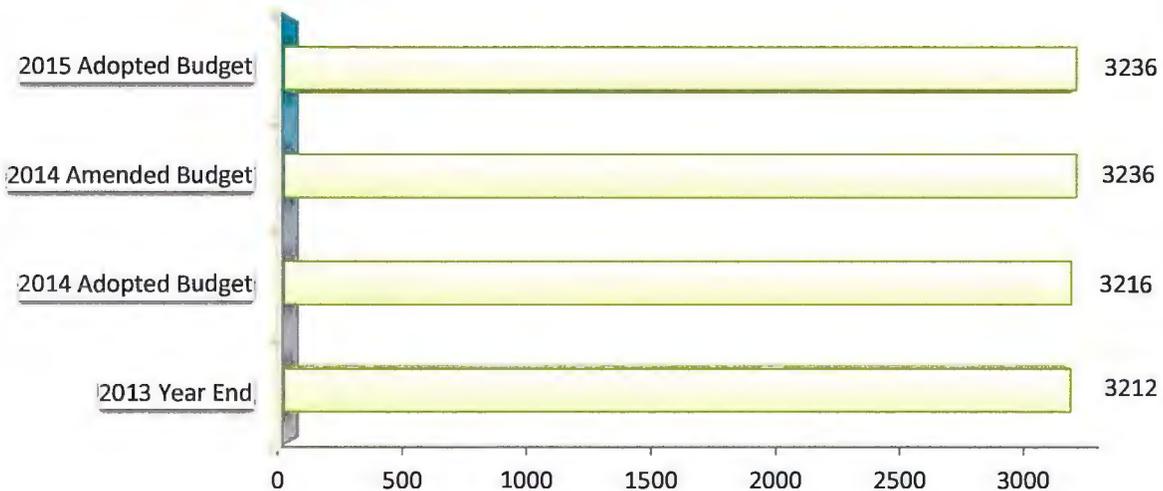
TOTAL POSITION CONTROL SUMMARY  
COMPARISON OF FISCAL YEARS  
2013, 2014 AND 2015 Adopted

Department Number		2013 Year End	2014 Adopted Budget	2014 Amended Budget	2015 Adopted Budget	Change 14/15
10010-0130	Fire Services	3	3	3	3	0
10010-0140	Emergency Management	10	10	9	9	0
10010-0300	Health & Welfare	1	0	1	1	0
10010-0330	Jeff CAP	22	22	22	22	0
10010-0340	Office of Citizen's With Disabilities	1	1	1	1	0
10010-0410	Citizen's Affairs	7	7	6	6	0
21670	Transit	4	4	4	4	0
21700	Juvenile Services	123	123	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	294	294	295	295	0
21850	Alario Center	13	13	12	12	0
21950	Lafreniere Park	30	30	30	30	0
21970	Lasalle Park	9	9	9	9	0
22100	EB Consolidated Fire	282	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	40	40	0
22240	Consolidated Road Lighting	4	4	4	4	0
22320	Consolidated Drainage No. 2	281	282	283	283	0
22390	Consolidated Garbage	3	3	3	3	0
22530	Criminal Justice	1	1	1	1	0
22540	Performing Arts Center	0	0	5	5	0
22560	Senior Services	8	8	8	8	0
22600	Inspector General	9	9	9	9	0
53000	Consolidated Sewerage	198	198	199	199	0
53010	Consolidated Waterworks District No. 1	264	264	264	264	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	1	1	3	3	0
63810	Engineering	93	93	92	92	0
63830	Public Works Administration	32	32	33	33	0
63860	Environmental Affairs	23	23	23	23	0
	TOTAL	3,212	3,216	3,236	3,236	0

## PERSONNEL COUNT (TEN YEAR ADOPTED HISTORY)



## PERSONNEL LEVELS





# Jefferson Parish

## Budget Summaries



**JEFFERSON PARISH, LOUISIANA  
2015 ADOPTED ANNUAL BUDGET  
ALL FUNDS**

	<b>Budget</b>				
	Operating	Capital	Debt	Grants	Total
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ 183,498,700	\$ 26,686,000	\$ 1,195,000	\$ -	\$ 211,379,700
Sales	80,162,902	23,610,488	41,778,677	-	145,552,067
Hotel Occupancy Tax	2,700,000	-	594,000	-	3,294,000
Franchise Fee Tax	4,900,000	-	-	-	4,900,000
Other	2,621,000	-	-	-	2,621,000
Sub-Total Taxes	<u>273,882,602</u>	<u>50,296,488</u>	<u>43,567,677</u>	<u>-</u>	<u>367,746,767</u>
Licenses & Permits	13,920,000	-	-	-	13,920,000
Intergovernmental					
Local	7,758,062	415,000	195,925	-	8,368,987
State	5,977,699	-	-	-	5,977,699
Federal	170,000	-	-	18,851,265	19,021,265
Charges for Services	114,961,891	321,400	-	-	115,283,291
Fines & Forfeitures	8,115,663	120,000	736,663	-	8,972,326
Assessment	-	-	82,466	-	82,466
Interest Income	1,528,799	734,000	52,918	-	2,315,717
Miscellaneous	3,980,190	83,488	861,830	316,846	5,242,354
Other Financing Sources	4,147,795	14,316,805	4,836,824	3,326,829	26,628,253
<b>TOTAL REVENUES</b>	<u>\$ 434,442,701</u>	<u>\$ 66,287,181</u>	<u>\$ 50,334,303</u>	<u>\$ 22,494,940</u>	<u>\$ 573,559,125</u>
<b>EXPENDITURES</b>					
Personnel Services	\$ 208,716,278	\$ -	\$ -	\$ -	\$ 208,716,278
Operating Expenses	199,822,319	57,281,693	14,787	-	257,118,799
Capital Outlay	7,261,706	6,089,100	-	-	13,350,806
Debt Service	1,334,089	-	50,411,436	-	51,745,525
Grants	-	-	-	22,394,940	22,394,940
Other Financing Uses	26,527,253	-	1,000	100,000	26,628,253
<b>TOTAL EXPENDITURES</b>	<u>\$ 443,661,645</u>	<u>\$ 63,370,793</u>	<u>\$ 50,427,223</u>	<u>\$ 22,494,940</u>	<u>\$ 579,954,601</u>

**JEFFERSON PARISH, LOUISIANA  
CONSOLIDATED ANNUAL BUDGET SUMMARY  
2013 - 2015**

	<u>2013 ACTUAL AUDITED</u>	<u>2014 ADOPTED BUDGET</u>	<u>2014 YTD ACTUAL</u>	<u>2014 AMENDED BUDGET</u>	<u>2015 ADOPTED BUDGET</u>
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ 206,686,165	\$ 206,837,155	\$ 210,262,059	\$ 210,841,412	\$ 211,379,700
Sales	145,552,469	138,179,155	96,843,412	149,455,397	145,552,067
Hotel Occupancy Tax	3,514,284	2,944,000	2,493,724	2,944,000	3,294,000
Franchise Fee Tax	5,054,177	4,900,000	3,252,935	4,900,000	4,900,000
Other	2,592,496	2,425,000	2,105,719	2,523,001	2,621,000
Sub-Total Taxes	<u>363,399,590</u>	<u>355,285,310</u>	<u>314,957,849</u>	<u>370,663,810</u>	<u>367,746,767</u>
Licenses & Permits	13,697,844	13,703,500	12,982,364	13,980,945	13,920,000
Intergovernmental					
Local	8,398,589	7,918,610	7,726,680	22,537,100	8,368,987
State	15,200,967	5,912,976	14,837,843	88,059,310	5,977,699
Federal	94,013,056	20,741,968	76,772,782	338,209,873	19,021,265
Charges for Services	116,416,883	114,427,261	88,715,175	114,194,469	115,283,291
Fines & Forfeitures	8,529,527	8,839,400	6,898,699	9,382,107	8,972,326
Assessment	53,799	84,257	371,469	362,511	82,466
Interest Income	2,870,680	2,045,549	2,286,538	2,191,341	2,315,717
Miscellaneous	9,370,392	6,013,975	6,169,447	20,979,954	5,242,354
Other Financing Sources	169,650,477	22,285,874	137,085,634	169,097,368	26,628,253
<b>TOTAL REVENUES</b>	<u>\$ 801,601,803</u>	<u>\$ 557,258,680</u>	<u>\$ 668,804,480</u>	<u>\$ 1,149,658,787</u>	<u>\$ 573,559,125</u>
<b>EXPENDITURES</b>					
Personnel Services	\$ 195,599,712	\$ 204,592,255	\$ 164,935,423	\$ 223,635,650	\$ 208,716,278
Operating Expenses	340,209,881	251,932,682	284,484,020	805,291,936	257,118,799
Capital Outlay	24,410,688	8,519,907	11,298,260	38,267,758	13,350,806
Debt Service	48,653,210	50,134,507	17,271,925	49,819,147	51,745,525
Grants	-	23,178,048	-	-	22,394,940
Other Financing Uses	162,500,846	22,285,874	137,634,777	173,193,027	26,628,253
<b>TOTAL EXPENDITURES</b>	<u>\$ 771,374,336</u>	<u>\$ 560,643,273</u>	<u>\$ 615,624,405</u>	<u>\$ 1,290,207,519</u>	<u>\$ 579,954,601</u>



# CONSOLIDATED FUND BALANCE SUMMARY BY FUNCTION

	PROJECTED FUND BALANCE 1/1/2014	AMENDED REVENUES 2014	2014 OTHER FINANCING SOURCES	AMENDED EXPENDITURES 2014	2014 OTHER FINANCING USES	PROJECTED FUND BALANCE 12/31/2014	ADOPTED REVENUES 2015	2015 OTHER FINANCING SOURCES	ADOPTED EXPENDITURES 2015	2015 OTHER FINANCING USES	PROJECTED FUND BALANCE 12/31/2015
<b>GENERAL FUND</b>											
<b>GENERAL GOVERNMENT</b>											
Legislative Function	\$	\$	\$	\$ 6,142,218	\$ -	\$	\$	\$	\$ 6,177,787	\$ -	\$
Judicial Functions				34,385,617	-				34,671,954	-	
Executive Function				2,612,751	-				2,523,407	-	
Elections				708,196	-				664,410	-	
Financial Administration				16,839,456	40,000				16,633,615	203,197	
General Services				2,186,725	3,902				1,942,229	-	
<b>TOTAL GENERAL GOVERNMENT</b>				<b>62,874,963</b>	<b>43,902</b>				<b>62,613,402</b>	<b>203,197</b>	
<b>PUBLIC SAFETY</b>				<b>21,794,968</b>	<b>70,000</b>				<b>21,504,123</b>	<b>40,000</b>	
<b>HEALTH &amp; WELFARE</b>				<b>3,802,482</b>	<b>348</b>				<b>3,708,182</b>	<b>-</b>	
<b>CULTURE &amp; RECREATION</b>				<b>777,721</b>	<b>-</b>				<b>779,078</b>	<b>-</b>	
<b>OTHER FINANCING USES</b>				<b>3,617,162</b>	<b>2,993,695</b>				<b>3,641,089</b>	<b>1,055,538</b>	
<b>TOTAL GENERAL FUND</b>	<b>\$ 25,963,107</b>	<b>\$ 83,373,410</b>	<b>\$ 3,059,940</b>	<b>\$ 92,867,296</b>	<b>\$ 3,107,945</b>	<b>\$ 16,421,216</b>	<b>\$ 84,430,739</b>	<b>\$ 3,439,900</b>	<b>\$ 92,245,874</b>	<b>\$ 1,298,735</b>	<b>\$ 10,747,246</b>
<b>PUBLIC SAFETY FUNCTIONS</b>	<b>\$ 30,727,224</b>	<b>\$ 93,566,018</b>	<b>\$ 1,179,384</b>	<b>\$ 81,946,829</b>	<b>\$ 3,735,085</b>	<b>\$ 39,790,712</b>	<b>\$ 91,523,054</b>	<b>\$ 38,568</b>	<b>\$ 79,899,100</b>	<b>\$ 4,050,468</b>	<b>\$ 47,402,766</b>
<b>HEALTH &amp; WELFARE FUNCTIONS</b>	<b>4,711,892</b>	<b>14,626,232</b>	<b>7,192</b>	<b>12,580,443</b>	<b>1,118,932</b>	<b>5,645,941</b>	<b>13,464,998</b>	<b>-</b>	<b>12,269,350</b>	<b>951,515</b>	<b>5,890,074</b>
<b>PUBLIC WORKS FUNCTIONS</b>	<b>36,253,031</b>	<b>103,281,398</b>	<b>3,612,397</b>	<b>102,975,407</b>	<b>12,039,153</b>	<b>28,132,266</b>	<b>103,393,618</b>	<b>400,000</b>	<b>97,818,668</b>	<b>11,009,165</b>	<b>23,098,051</b>
<b>ENTERPRISE FUNDS</b>	<b>32,367,142</b>	<b>98,172,735</b>	<b>40,500</b>	<b>68,430,163</b>	<b>39,275,744</b>	<b>22,874,470</b>	<b>66,336,208</b>	<b>-</b>	<b>69,836,493</b>	<b>-</b>	<b>19,374,185</b>
<b>TRANSIT FUNCTIONS</b>	<b>19,772,706</b>	<b>13,174,037</b>	<b>4,511,461</b>	<b>15,144,723</b>	<b>2,258,017</b>	<b>20,055,464</b>	<b>13,280,000</b>	<b>-</b>	<b>15,807,300</b>	<b>2,931,329</b>	<b>14,596,835</b>
<b>CULTURE &amp; RECREATION FUNCTIO</b>	<b>39,330,111</b>	<b>56,527,377</b>	<b>12,634,458</b>	<b>50,545,684</b>	<b>10,630,468</b>	<b>47,315,794</b>	<b>56,205,804</b>	<b>269,327</b>	<b>49,097,483</b>	<b>6,286,041</b>	<b>48,407,401</b>
<b>URBAN REDEVELOPMENT</b>	<b>3,725,701</b>	<b>1,662,356</b>	<b>-</b>	<b>1,177,986</b>	<b>-</b>	<b>4,210,071</b>	<b>1,660,485</b>	<b>-</b>	<b>160,124</b>	<b>-</b>	<b>5,710,432</b>
<b>GRAND TOTAL</b>	<b>\$ 192,850,913</b>	<b>\$ 464,383,563</b>	<b>\$ 25,045,332</b>	<b>\$ 425,668,531</b>	<b>\$ 72,165,344</b>	<b>\$ 184,445,933</b>	<b>\$ 430,294,906</b>	<b>\$ 4,147,795</b>	<b>\$ 417,134,392</b>	<b>\$ 26,527,253</b>	<b>\$ 175,226,989</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**

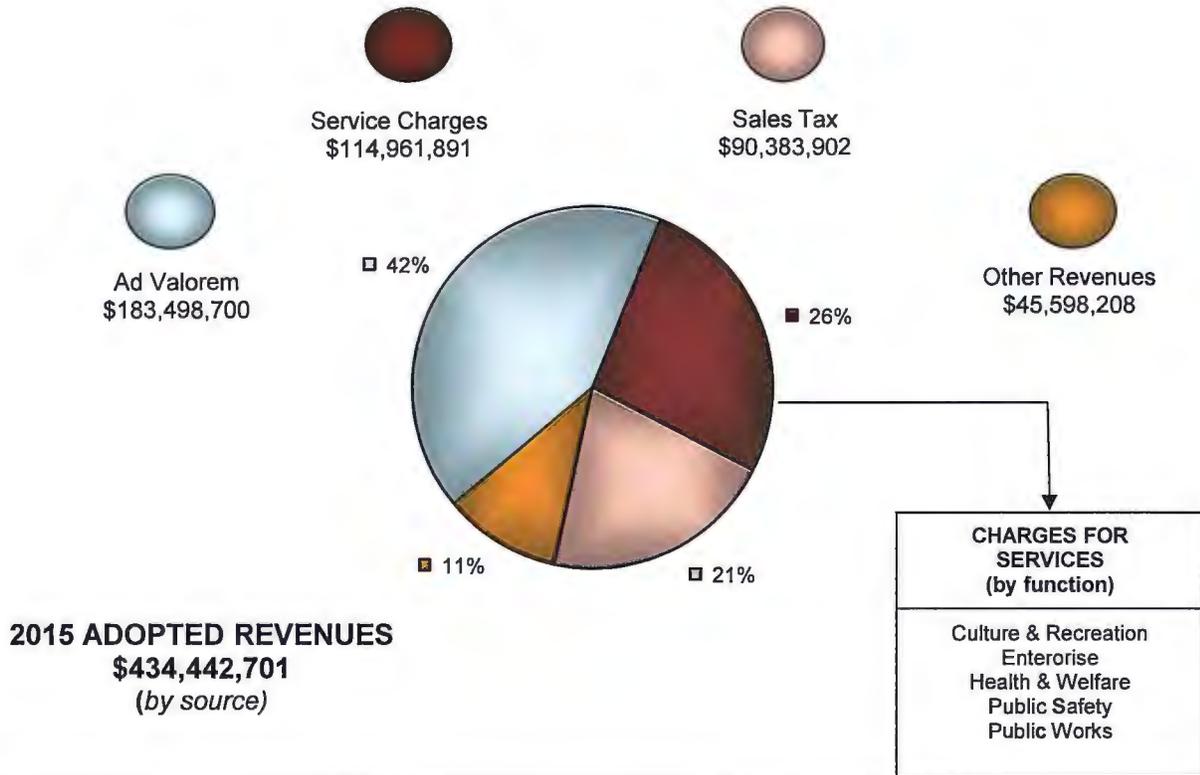
	<u>2013 ACTUAL AUDITED</u>	<u>2014 AMENDED BUDGET</u>	<u>2015 ADOPTED BUDGET</u>	<u>% CHANGE ADOPTED TO AMENDED</u>
OPERATING REVENUES	467,653,857	495,901,964	461,267,355	-6.98%
LESS:				
INTERNAL SERVICE FUNDS	30,229,998	31,518,401	30,972,449	
NET OPERATING REVENUES	437,423,859	464,383,563	430,294,906	-7.34%
OTHER FINANCING SOURCES	<u>17,489,441</u>	<u>25,045,332</u>	<u>4,147,795</u>	
TOTAL REVENUES	<u><u>454,913,300</u></u>	<u><u>489,428,895</u></u>	<u><u>434,442,701</u></u>	-11.23%
OPERATING EXPENDITURES	412,802,653	458,818,124	448,106,841	-2.33%
LESS:				
INTERNAL SERVICE FUNDS	29,356,589	33,149,593	30,972,449	
NET OPERATING EXPENDITURES	383,446,064	425,668,531	417,134,392	-2.00%
OTHER FINANCING USES	<u>47,687,844</u>	<u>72,165,344</u>	<u>26,527,253</u>	
TOTAL EXPENDITURES	<u><u>431,133,908</u></u>	<u><u>497,833,875</u></u>	<u><u>443,661,645</u></u>	-10.88%

**THE PARISH OF JEFFERSON  
OPERATING BUDGETS**

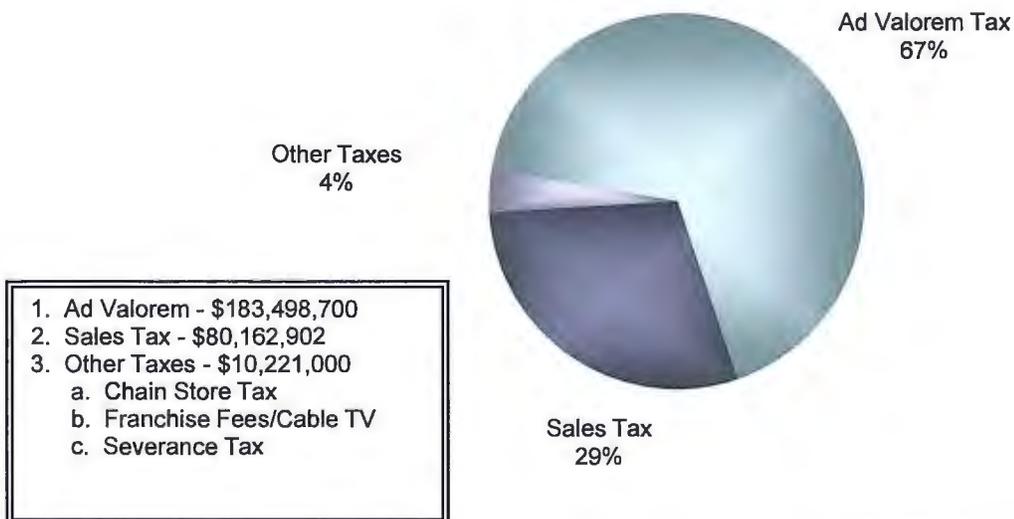
	<u>2013 ACTUAL AUDITED</u>	<u>2014 AMENDED BUDGET</u>	<u>2015 ADOPTED BUDGET</u>	<u>% CHANGE ADOPTED TO AMENDED</u>
	<b><u>REVENUES</u></b>			
ALL FUNDS				
TAXES	269,167,111	271,937,239	273,882,602	
LICENSES & PERMITS	13,697,545	13,929,454	13,920,000	
INTERGOVERNMENTAL	28,839,345	48,701,782	13,905,761	
CHARGES FOR SERVICES	111,339,569	113,790,965	114,961,891	
FINES & FORFEITURES	7,612,113	8,397,899	8,115,663	
INTEREST INCOME	1,499,604	1,509,673	1,528,799	
MISCELLANEOUS	5,268,572	6,116,551	3,980,190	
OPERATING REVENUES	<u>437,423,859</u>	<u>464,383,563</u>	<u>430,294,906</u>	-7.34%
OTHER FINANCING SOURCES	<u>17,489,441</u>	<u>25,045,332</u>	<u>4,147,795</u>	
TOTAL REVENUES	<u><u>454,913,300</u></u>	<u><u>489,428,895</u></u>	<u><u>434,442,701</u></u>	-11.23%
	<b><u>EXPENDITURES</u></b>			
PERSONAL SERVICES	186,654,674	209,721,410	208,716,278	
SUPPLIES	21,201,811	27,009,469	24,762,688	
PURCHASED SERVICES:				
PROFESSIONAL & TECHNICAL	108,299,405	117,422,158	113,323,980	
PROPERTY	28,887,947	32,966,011	36,895,562	
OTHER	11,558,327	13,540,547	14,358,270	
GENERAL EXPENSES	20,206,402	13,465,637	10,481,819	
CAPITAL OUTLAY	6,637,498	11,401,709	7,261,706	
OPERATING EXPENDITURES	<u>383,446,064</u>	<u>425,668,531</u>	<u>417,134,392</u>	-2.00%
OTHER FINANCING USES	<u>47,687,844</u>	<u>72,165,344</u>	<u>26,527,253</u>	
TOTAL EXPENDITURES	<u><u>431,133,908</u></u>	<u><u>497,833,875</u></u>	<u><u>443,661,645</u></u>	-10.88%

JEFFERSON PARISH, LOUISIANA

2015 Operating Budget



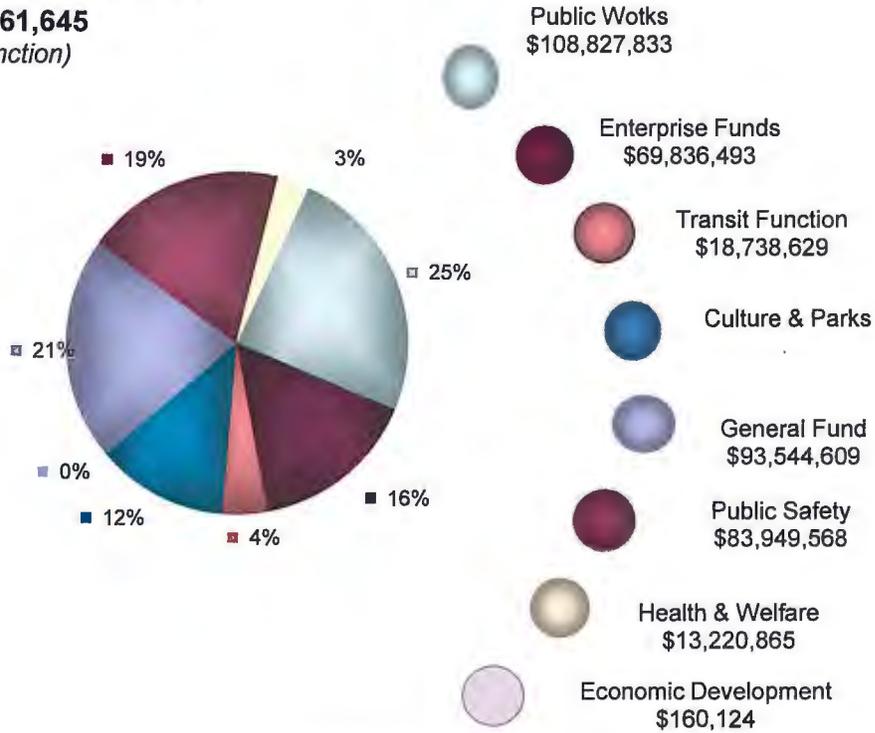
**TOTAL TAXES**  
**\$273,882,602**



**JEFFERSON PARISH, LOUISIANA**  
**2015 Operating Budget**

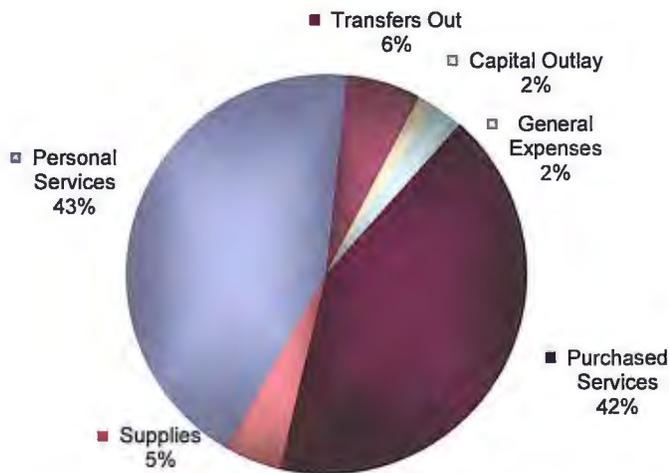
**2015 ADOPTED EXPENDITURES**

**\$443,661,645**  
*(by function)*



**2015 ADOPTED EXPENDITURES**

**\$443,661,645**  
*(by category)*



<b>PURCHASED SERVICES</b>	
Professional & Technical	72%
Property	18%
Other	10%

**JEFFERSON PARISH, LOUISIANA**  
**2015 Operating Budget**  
**Fund Balance Summary**

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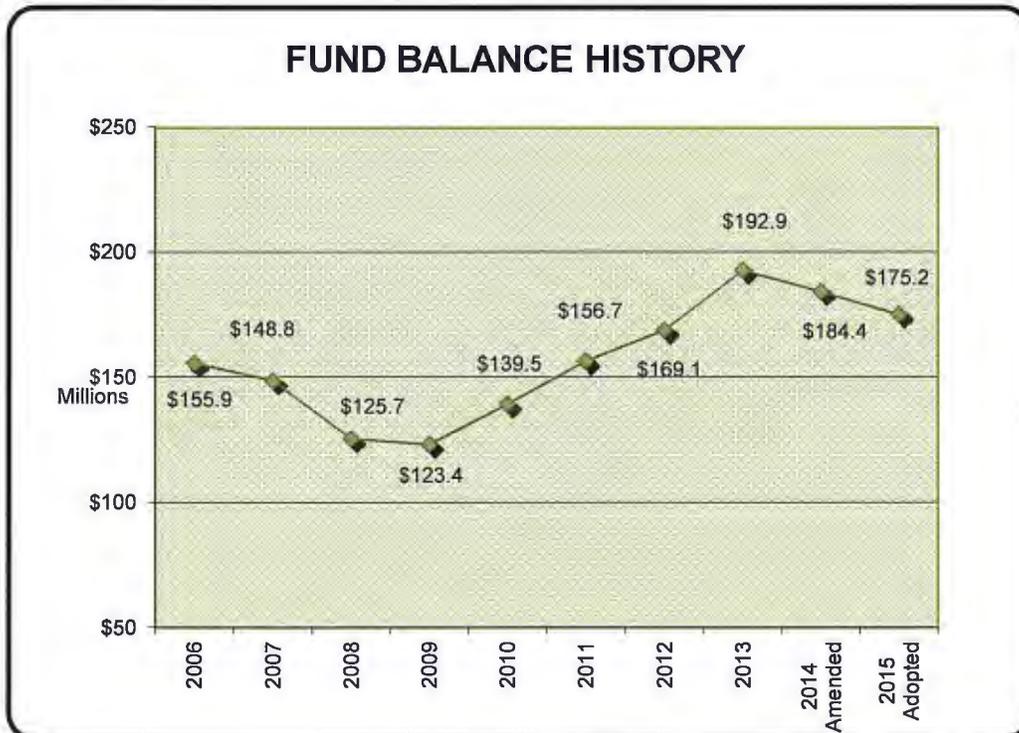
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BEGINNING FUND BALANCE	\$	184,445,933
REVENUES		465,415,150
EXPENDITURES		474,634,094
<hr/>		
<b>ENDING FUND BALANCE</b>	<b>\$</b>	<b>175,226,989</b>

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# Jefferson Parish

# General Fund



## TABLE OF CONTENTS

### GENERAL FUND

Summary	47
Parish Council	48
Legislative Delegation	50
Government and Ethics Compliance	52
Adjudicated Property	53
District Attorney	54
Law Department	56
District Courts	58
First Parish Court	60
Second Parish Court	62
Juvenile Court	64
Justice of the Peace	66
Constables	68
Miscellaneous Judicial	70
Pre-Trial Release	71
Parish President	72
Elections	74
Registrar of Voters	75
Finance Director	76
Accounting/Payroll	78
Budget Director	80
Internal Audit	82
Purchasing	84
General Services	86
Personnel	88
Human Resource Management	90
Planning	92
Planning Advisory Board	94
Risk Management	96
Central Printing	98
Miscellaneous General Services	99
Surplus Property	100
Public Safety	101
Board of Zoning Adjustments	102
Inspection & Code Enforcement	104
Weed Control & Lot Fill	106
Administrative Adjudication	108
Bureau of Adjudication	110
Property Maintenance Zoning/Quality of Life	112
Community Justice Agency	114
Correctional Center - Operations	116

## TABLE OF CONTENTS

### GENERAL FUND [continued]

Correctional Center - Home Detention	118
Fire Services	119
Emergency Management	121
Health and Welfare	123
County Agent	125
Servicemen's Assistance	126
Jeff Cap	127
Office of Citizen's With Disabilities	129
Citizen's Affairs	131
Non-Departmental	133

**JEFFERSON PARISH, LOUISIANA  
GENERAL FUND SUMMARY**

BUDGET # 10010

Positions	2013	2014	2014	Estimated	2014	% Chg	2015	% Chg
	Actual Audited	Adopted Budget	YTD Actual	Remaining for 2014	Amended Budget	2014 Amended/ 2014 Adopted	Adopted Budget	2015 Adopted/ 2014 Amended
	910	915	919		919		919	
BEGINNING FUND BALANCE	\$ 24,422,173	\$ 20,260,935	\$ 25,963,107	\$ 15,484,034	\$ 25,963,107	28.1%	\$ 16,421,216	-22.0%
<b>REVENUES</b>								
Taxes	\$ 42,644,257	\$ 40,619,670	\$ 30,189,635	\$ 11,600,680	\$ 41,790,315	2.9%	\$ 42,439,806	-2.8%
Licenses & Permits	13,529,603	13,503,500	12,818,995	955,605	13,774,600	2.0%	13,749,000	-2.0%
Intergovernmental	4,238,993	3,987,346	2,854,069	1,793,490	4,647,559	16.6%	4,961,503	-14.2%
Charges for Services	13,128,828	13,142,896	7,330,280	5,428,848	12,759,128	-2.9%	13,365,746	3.0%
Fines & Forfeitures	6,337,983	6,537,500	4,833,567	1,718,933	6,552,500	0.2%	6,342,700	-0.2%
Interest Income	757,725	870,000	541,229	418,771	960,000	10.3%	989,000	-9.4%
Miscellaneous	2,739,074	2,895,143	1,341,076	1,548,232	2,889,308	-0.2%	2,582,984	0.2%
Other Financing Sources	7,261,232	2,926,000	3,059,939	1	3,059,940	4.6%	3,439,900	-4.4%
<b>TOTAL REVENUES</b>	<b>\$ 90,637,695</b>	<b>\$ 84,482,055</b>	<b>\$ 62,968,790</b>	<b>\$ 23,464,560</b>	<b>\$ 86,433,350</b>	2.3%	<b>\$ 87,870,639</b>	1.7%
<b>EXPENDITURES</b>								
Personnel Services	\$ 56,017,463	\$ 60,506,357	\$ 47,104,387	\$ 13,394,491	\$ 60,498,878	0.0%	\$ 62,008,845	2.5%
Operating Expenses	28,576,441	31,182,247	23,330,928	8,396,167	31,727,095	1.7%	30,082,976	-5.2%
Capital Outlay	394,815	312,736	379,164	266,061	645,225	106.3%	154,053	-76.1%
Other Financing Uses	4,108,042	1,738,866	2,633,384	470,659	3,104,043	78.5%	1,298,735	-58.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 89,096,761</b>	<b>\$ 93,740,206</b>	<b>\$ 73,447,863</b>	<b>\$ 22,527,378</b>	<b>\$ 95,975,241</b>	2.4%	<b>\$ 93,544,609</b>	-2.5%
ENDING FUND BALANCE	\$ 25,963,107	\$ 11,002,784	\$ 15,484,034	\$ 16,421,216	\$ 16,421,216	49.2%	\$ 10,747,246	-34.6%
Required Reserve							(10,691,611)	
BALANCE AFTER RESERVE							<u>55,635</u>	

**BUDGET HIGHLIGHTS:**

Overall Revenues increased by 1.7% and Expenditures decreased by 2.5%. Noted below are the significant changes.

**Revenues**

- a.) Sales Tax is based on 2013 Actual collections.
- b.) Property Taxes are based on the 2014 Amended Budget and will be adjusted as needed when the new tax rolls are available in 2015.

**Expenditures**

- a.) Personnel Services increased due to the inclusion of a 5% merit raise in the budget.
- b.) Capital Outlay includes funds to purchase books for the Law Library and Computer Equipment for First and Second Parish Courts.
- c.) Other Financing Uses decreased due to the inclusion of one-time transfers to fund projects not reoccurring in 2015.

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	64	64	64		64		64	
Personnel Services	\$ 4,824,665	\$ 5,063,175	\$ 3,901,163	\$ 1,115,492	\$ 5,016,655	-0.9%	\$ 5,121,994	2.1%
Operating Expenses	524,618	653,411	408,127	238,654	646,781	-1.0%	601,041	-7.1%
Capital Outlay	5,225	-	21,833	3,454	25,287	100.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,354,508</b>	<b>\$ 5,716,586</b>	<b>\$ 4,331,123</b>	<b>\$ 1,357,600</b>	<b>\$ 5,688,723</b>	-0.5%	<b>\$ 5,723,035</b>	0.6%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased .1% above the 2014 Adopted and .6% above the 2014 Amended.

There are no significant changes to this budget.

**JEFFERSON PARISH, LOUISIANA**  
PARISH COUNCIL

BUDGET #: 10010-0010

**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 171,447	\$ 178,529	\$ 140,963	\$ 43,941	\$ 184,904	3.6%	\$ 180,624	-2.3%
Operating Expenses	<u>100,283</u>	<u>111,455</u>	<u>\$ 98,713</u>	<u>\$ 12,742</u>	<u>\$ 111,455</u>	0.0%	<u>111,747</u>	0.3%
<b>TOTAL EXPENDITURES</b>	<u><b>\$ 271,730</b></u>	<u><b>\$ 289,984</b></u>	<u><b>\$ 239,676</b></u>	<u><b>\$ 56,683</b></u>	<u><b>\$ 296,359</b></u>	2.2%	<u><b>\$ 292,371</b></u>	-1.3%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased .8% above the 2014 Adopted and decreased 1.3% below the 2014 Amended.

There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

## LEGISLATIVE DELEGATION

BUDGET # : 10010-0011

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### POSITIONS:

	<u>2013 Amended Budget *</u>	<u>2014 Amended Budget</u>	<u>2015 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 116,570	\$ 157,429	\$ 103,541	\$ 36,450	\$ 139,991	-11.1%	\$ 152,091	8.6%
Operating Expenses	7,985	17,145	6,505	10,340	16,845	-1.7%	10,290	-38.9%
Capital Outlay	1,700	-	223	77	300	300.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 126,255</b>	<b>\$ 174,574</b>	<b>\$ 110,269</b>	<b>\$ 46,867</b>	<b>\$ 157,136</b>	-10.0%	<b>\$ 162,381</b>	3.3%

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 7% below the 2014 Adopted and increased 3.3% above the 2014 Amended, due to a decrease in overall operating expenses.

**POSITIONS:**

	2013 Amended Budget	2014 Amended Budget	2015 Adopted Budget
APPOINTED:			
Compliance and Ethics Officer	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**  
**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:**

	2013	2014	2014	Estimated	2014	% Chg	2015	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2014 Amended/	Adopted	2015 Adopted/
	Audited	Budget	Actual	for 2014	Budget	2014 Adopted	Budget	2014 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 203,600	\$ 300,000	\$ 12,470	\$ 137,530	\$ 150,000	-50.0%	\$ 150,000	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 203,600</b>	<b>\$ 300,000</b>	<b>\$ 12,470</b>	<b>\$ 137,530</b>	<b>\$ 150,000</b>	<b>-50.0%</b>	<b>\$ 150,000</b>	<b>0.0%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 50% below the 2014 adopted and remained consistent with the 2014 amended.

The 2015 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 21 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	193	196	203		203		203	
Personnel Services	\$ 9,914,859	\$ 10,687,901	\$ 8,488,732	\$ 2,341,867	\$ 10,830,599	1.3%	\$ 11,164,297	3.1%
Operating Expenses	829,554	938,963	\$ 650,225	\$ 295,394	\$ 945,619	0.7%	948,866	0.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,744,413</b>	<b>\$ 11,626,864</b>	<b>\$ 9,138,957</b>	<b>\$ 2,637,261</b>	<b>\$ 11,776,218</b>	1.3%	<b>\$ 12,113,163</b>	2.9%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 4.2% above the 2014 Adopted and increased 2.9% above the 2014 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. \$2,370,568 is budgeted as revenue to fund these positions.

# JEFFERSON PARISH, LOUISIANA

## DISTRICT ATTORNEY

BUDGET #: 10010-0020

### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
<b>ELECTED:</b>			
District Attorney	1	1	1
<b>APPOINTED:</b>			
Assistant District Attorney	70	71	71
<b>UNCLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Account Officer	1	1	1
Administrative Aide	6	7	7
Administrative Assistant	15	16	16
Chief Investigator	1	1	1
Child Advocacy Coordinator	1	1	1
Clerk Typist	17	17	17
Executive Assistant to Dist. Attorney	1	1	1
Facilities Manager	0	1	1
Investigator	36	36	36
Juvenile Diversion Counselor	5	5	5
Maintenance Repairman	1	1	1
Pre Trial Division - Counselor	3	3	3
Program Supervisor	2	4	4
Purchasing Technician	1	1	1
Operating Manager	1	1	1
Receptionist/File Clerk	0	1	1
Secretary	23	23	23
Substance Abuse Caseworker/Counselor	2	1	1
Substance Abuse Counselor	1	4	4
Technology & Asset Admin	1	1	1
Victim Assistant Coordinator	<u>2</u>	<u>3</u>	<u>3</u>
<b>TOTAL FULL TIME</b>	191	201	201
<b>PART TIME:</b>			
Legal Aide	1	1	1
Assistant District Attorney	1	1	1
<b>TOTAL PART TIME</b>	2	2	2
<b>TOTAL POSITIONS</b>	<u>193</u>	<u>203</u>	<u>203</u>

**JEFFERSON PARISH, LOUISIANA**  
LAW DEPARTMENT

BUDGET # : 10010-0021  
(JUDICIAL FUNCTION)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	51	51	51		51		51	
Personnel Services	\$ 3,553,963	\$ 3,801,036	\$ 3,011,632	\$ 884,565	\$ 3,896,197	2.5%	\$ 3,913,265	0.4%
Operating Expenses	325,244	344,986	\$ 211,802	\$ 136,587	\$ 348,389	1.0%	288,837	-17.1%
Capital Outlay	44,521	36,000	13,634	\$ 20,466	34,100	-5.3%	17,000	-50.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,923,728</b>	<b>\$ 4,182,022</b>	<b>\$ 3,237,068</b>	<b>\$ 1,041,618</b>	<b>\$ 4,278,686</b>	2.3%	<b>\$ 4,219,102</b>	-1.4%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased .9% above the 2014 Adopted and decreased 1.4% below the 2014 Amended.

Capital Outlay includes funding for updating law books.

# JEFFERSON PARISH, LOUISIANA

## LAW DEPARTMENT

BUDGET # : 10010-0021

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
FULL TIME:			
APPOINTED:			
Parish Attorney	1	1	1
Assistant Parish Attorneys	14	7	7
Deputy Parish Attorney	2	2	2
Senior Parish Attorney	7	14	14
Paralegal	9	5	5
Paralegal Supervisor	3	8	8
Legal Secretary	0	1	1
Law Clerk	3	5	5
CLASSIFIED SERVICE:			
Executive Assistant	1	1	1
Legal Secretary	7	4	4
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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	60	60	60		60		60	
Personnel Services	\$ 4,218,349	\$ 4,383,560	\$ 3,512,177	\$ 964,600	\$ 4,476,777	2.1%	\$ 4,413,611	-1.4%
Operating Expenses	785,522	938,453	\$ 530,670	\$ 365,036	\$ 895,706	-4.6%	918,707	2.6%
Capital Outlay	56,643	50,000	\$ 79,470	\$ 14,231	\$ 93,701	87.4%	126,303	34.8%
<b>TOTAL EXPENDITURES</b>	<u>\$ 5,060,514</u>	<u>\$ 5,372,013</u>	<u>\$ 4,122,317</u>	<u>\$ 1,343,867</u>	<u>\$ 5,466,184</u>	1.8%	<u>\$ 5,458,621</u>	-0.1%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 1.6% above the 2014 Adopted and decreased .1% below the 2014 Amended.

The 2015 budget includes funding to upgrade computer equipment.

**JEFFERSON PARISH, LOUISIANA**  
DISTRICT COURTS

BUDGET # : 10010-0022

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**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
FULL TIME:			
UNCLASSIFIED SERVICE:			
Asst. Judicial Administrator II	1	1	1
Chief Court Reporter	1	1	1
Chief Judicial Administrator	1	1	1
Chief Judicial Clerk	1	1	1
Computer System Supervisor	1	1	1
Court Reporters	19	19	19
Court Secretary	1	1	1
Deputy Judicial Administrator	1	1	1
Judge's Administrative Asst	16	16	16
Law Clerk	17	17	17
MIS Administrator	1	1	1
TOTAL FULL TIME	<u>60</u>	<u>60</u>	<u>60</u>
TOTAL POSITIONS	<u>60</u>	<u>60</u>	<u>60</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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	38	38	38		38	•	38	
Personnel Services	\$ 2,441,663	\$ 2,631,271	\$ 2,057,520	\$ 624,905	\$ 2,682,425	1.9%	\$ 2,729,834	1.8%
Operating Expenses	289,080	361,973	\$ 259,295	\$ 103,918	\$ 363,213	0.3%	378,391	4.2%
Capital Outlay	6,406	4,000	\$ 6,994	\$ 1	\$ 6,995	74.9%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,737,150</b>	<b>\$ 2,997,244</b>	<b>\$ 2,323,809</b>	<b>\$ 728,824</b>	<b>\$ 2,732,633</b>	1.8%	<b>\$ 3,108,225</b>	1.8%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 3.7% above the 2014 Adopted and 1.8% above the 2014 Amended.

There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

## FIRST PARISH COURT

BUDGET # : 10010-0023

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
ELECTED:			
Judges	2	2	2
UNCLASSIFIED SERVICE:			
FULL TIME:			
Asst. Judicial Administrator	2	2	2
Bailiff	3	3	3
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	38	38
TOTAL POSITIONS	<u>38</u>	<u>38</u>	<u>38</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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	34	34	33		33		33	
Personnel Services	\$ 2,217,009	\$ 2,507,828	\$ 1,920,155	\$ 548,979	\$ 2,469,134	-1.5%	\$ 2,546,749	3.1%
Operating Expenses	474,092	486,909	\$ 429,953	\$ 60,348	\$ 490,301	0.7%	530,977	8.3%
Capital Outlay	2,283	-	9,834	-	9,834	9834.0%	4,500	-54.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,693,385</b>	<b>\$ 2,994,737</b>	<b>\$ 2,359,942</b>	<b>\$ 609,327</b>	<b>\$ 2,969,269</b>	<b>-0.9%</b>	<b>\$ 3,082,226</b>	<b>3.8%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 2.9% above the 2014 Adopted and 3.8% above the 2014 Amended.

The 2015 budget includes funding to replace a two computers.

# JEFFERSON PARISH, LOUISIANA

## SECOND PARISH COURT

BUDGET #: 10010-0024

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### POSITIONS:

	2013 Amended Budget	2014 Amended Budget	2015 Adopted Budget
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	18	17	17
Traffic Hearing Officer	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	34	33	33
TOTAL POSITIONS	<u>34</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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	43	45	45		45		45	
Personnel Services	\$ 2,812,073	\$ 2,970,969	\$ 2,315,532	\$ 655,077	\$ 2,970,609	0.0%	\$ 2,959,111	-0.4%
Operating Expenses	355,156	363,257	312,927	67,330	380,257	4.7%	447,930	15.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,167,229</b>	<b>\$ 3,334,226</b>	<b>\$ 2,628,459</b>	<b>\$ 722,407</b>	<b>\$ 3,350,866</b>	0.5%	<b>\$ 3,397,041</b>	1.4%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 1.9% above the 2014 Adopted and increased 1.4% above the 2014 Amended.

There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

## JUVENILE COURT

BUDGET #: 10010-0025

### POSITIONS:

	2013 Amended Budget	2014 Amended Budget	2015 Adopted Budget
<b>UNCLASSIFIED SERVICE:</b>			
Accounting Clerk	2	3	3
Administrative Assistant	3	3	3
Case Manager	4	5	5
Computer System Specialist	1	1	1
Computer System Supervisor	1	1	1
Court Attorney	1	2	2
Court Probation Coord.	3	3	3
Court Recorder	1	0	0
Court Reporter	2	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	0	1	1
Hearing Officer	2	2	2
Judicial Clerk	6	5	5
Judge's Administrative Asst.	3	3	3
Juvenile Court Judicial Admin.	1	1	1
Law Clerks	1	0	0
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	1	1	1
<b>TOTAL FULL TIME</b>	<b>43</b>	<b>45</b>	<b>45</b>
<b>TOTAL POSITIONS</b>	<b><u>43</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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	8	8	8		8		8	
Personnel Services	\$ 239,504	\$ 238,129	\$ 192,002	\$ 53,585	\$ 245,587	3.1%	\$ 232,608	-5.3%
Operating Expenses	22,064	24,391	\$ 17,363	\$ 7,378	\$ 24,741	1.4%	25,609	3.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 261,568</b>	<b>\$ 262,520</b>	<b>\$ 209,365</b>	<b>\$ 60,963</b>	<b>\$ 270,328</b>	<b>3.0%</b>	<b>\$ 258,217</b>	<b>-4.5%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 1.6% below the 2014 Adopted and 4.5% below the 2014 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>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	8	8	8		8		8	
Personnel Services	\$ 236,356	\$ 237,996	\$ 193,060	\$ 53,466	\$ 246,526	3.6%	\$ 232,356	-5.7%
Operating Expenses	8,688	9,568	6,032	3,536	9,568	0.0%	9,860	3.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 245,044</b>	<b>\$ 247,564</b>	<b>\$ 199,092</b>	<b>\$ 57,002</b>	<b>\$ 256,094</b>	<b>3.4%</b>	<b>\$ 242,216</b>	<b>-5.4%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 2.2% below the 2014 Adopted and decreased 5.4% below the 2014 Amended.

There are no significant changes in this budget.

# JEFFERSON PARISH, LOUISIANA

## CONSTABLES

BUDGET # : 10010-0028

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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:**

	2013 Actual	2014 Adopted	2014 YTD	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 2,688,152	\$ 2,468,720	\$ 1,867,649	\$ 651,813	\$ 2,519,462	2.1%	\$ 2,325,403	-7.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,688,152</b>	<b>\$ 2,468,720</b>	<b>\$ 1,867,649</b>	<b>\$ 651,813</b>	<b>\$ 2,519,462</b>	<b>2.1%</b>	<b>\$ 2,325,403</b>	<b>-7.7%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 5.8% below the 2014 Adopted and 7.7% below the 2014 Amended.

The 2015 Budget includes:

	Adopted <u>2015</u>	Amended <u>2014</u>
Jurors & Witnesses	\$465,000	\$550,000
Interpreting Services	113,000	113,130
Forensic Evaluations	210,000	210,000
Court Appeals	175,000	200,000
Miscellaneous Judicial Costs	252,403	266,332
Clerk of Court Administration	450,000	450,000
Outside Legal	250,000	320,000
Clerk and Sheriff Attendance	410,000	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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	3	3	3		3		3	
Personnel Services	\$ 292,415	\$ 300,186	\$ 233,958	\$ 55,255	\$ 289,213	-3.7%	\$ 310,979	7.5%
Operating Expenses	3,635	6,664	3,569	3,095	6,664	0.0%	6,761	1.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 296,049</b>	<b>\$ 306,850</b>	<b>\$ 237,527</b>	<b>\$ 58,350</b>	<b>\$ 295,877</b>	<b>-3.6%</b>	<b>\$ 317,740</b>	<b>7.4%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 3.5% above the 2014 Adopted and increased 7.4% above the 2014 Amended.

There are no significant changes to this budget.

**POSITIONS:**

	2013 Amended Budget	2014 Amended Budget	2015 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	23	23	23		23		23	
Personnel Services	\$ 2,244,946	\$ 2,344,775	\$ 1,851,567	\$ 573,532	\$ 2,425,099	3.4%	\$ 2,360,867	-2.6%
Operating Expenses	162,206	180,239	113,223	66,929	180,152	0.0%	162,540	-9.8%
Capital Outlay	11,200	10,000	6,576	924	7,500	-25.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,418,352</b>	<b>\$ 2,535,014</b>	<b>\$ 1,971,366</b>	<b>\$ 641,385</b>	<b>\$ 2,612,751</b>	3.1%	<b>\$ 2,523,407</b>	-3.4%

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased .5% below the 2014 Adopted and 3.4% below the 2014 Amended, due to overall decreases in personnel and operating expenses.

# JEFFERSON PARISH, LOUISIANA

## PARISH PRESIDENT

BUDGET #: 10010-0040

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
<b>ELECTED:</b>			
Parish President	1	1	1
<b>APPOINTED:</b>			
Chief Operating Officer	1	1	1
Chief Administrative Assistant	5	5	5
Deputy Chief Operating Officer	1	1	1
Public Information Officer	1	1	1
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Administrative Assistant	1	2	2
Administrative Mgmt Specialist II	0	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
Secretary to Parish President	2	0	0
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
<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:**

	2013	2014	2014	Estimated	2014	% Chg	2015	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2014 Amended/ 2014 Adopted	Adopted	2015 Adopted/ 2014 Amended
	Audited	Budget	Actual	for 2014	Budget		Budget	
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 1,992	\$ 52,000	\$ 1,071	\$ 50,929	\$ 52,000	0.0%	\$ 52,000	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,992</b>	<b>\$ 52,000</b>	<b>\$ 1,071</b>	<b>\$ 50,929</b>	<b>\$ 52,000</b>	<b>0.0%</b>	<b>\$ 52,000</b>	<b>0.0%</b>

**BUDGET HIGHLIGHTS:**

There are no changes to this budget.

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	17	17	17		17		17	
Personnel Services	\$ 497,004	\$ 494,828	\$ 413,167	\$ 119,220	\$ 532,387 *	7.6%	\$ 513,938	-3.5%
Operating Expenses	76,354	93,128	66,903	27,006	93,909	0.8%	92,222	-1.8%
Capital Outlay	11,976	28,600	29,379	521	29,900	4.5%	6,250	-79.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 585,334</b>	<b>\$ 616,556</b>	<b>\$ 509,449</b>	<b>\$ 146,747</b>	<b>\$ 656,196</b>	<b>6.4%</b>	<b>\$ 612,410</b>	<b>-6.7%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased .7% below the 2014 Adopted and decreased 6.7% below the 2014 Amended, the 2014 budget included funds to purchase a vehicle.

This budget includes funding to replace computers and purchase new laptops (tablets).

**POSITIONS:**

	2013 Amended Budget	2014 Amended Budget	2015 Adopted Budget
<b>UNCLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
<b>State Employees:</b>			
Registrar of Voters	1	1	1
Chief Deputy Registrar	1	1	1
Assistant Deputy Registrar	1	1	1
Administrative Specialist 1	2	1	1
Administrative Manager 2	1	2	2
Confidential Assistant	1	1	1
Office Coordinator I	8	8	8
Office Manager 4	1	1	1
<b>TOTAL STATE AND UNCLASSIFIED</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>PART TIME:</b>			
LT Office Coordinator	2	2	2
<b>TOTAL PART TIME</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL POSITIONS</b>	<b>17</b>	<b>17</b>	<b>17</b>

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	6	6	6		6		6	
Personnel Services	\$ 506,963	\$ 524,931	\$ 404,756	\$ 113,265	\$ 518,021	-1.3%	\$ 527,530	1.8%
Operating Expenses	21,861	24,878	14,929	10,067	24,996	0.5%	25,142	0.6%
Capital Outlay	2,720	1,000	-	1,000	1,000	0.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 531,544</b>	<b>\$ 550,809</b>	<b>\$ 419,685</b>	<b>\$ 124,332</b>	<b>\$ 544,017</b>	<b>-1.2%</b>	<b>\$ 552,672</b>	<b>1.6%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased .3% above the 2014 Adopted and 1.6% above the 2014 Amended.  
There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

## FINANCE DIRECTOR

BUDGET # : 10010-0060

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	20	20	20		20		20	
Personnel Services	\$ 1,253,712	\$ 1,333,133	\$ 1,052,800	\$ 301,430	\$ 1,354,230	1.6%	\$ 1,392,673	2.8%
Operating Expenses	114,111	132,094	84,523	41,426	125,949	-4.7%	134,458	6.8%
Capital Outlay	15,090	-	5,837	163	6,000	6000.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,382,912</b>	<b>\$ 1,465,227</b>	<b>\$ 1,143,160</b>	<b>\$ 343,019</b>	<b>\$ 1,486,179</b>	1.4%	<b>\$ 1,527,131</b>	2.8%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 4.2% above the 2014 Adopted and increased 2.8% above the 2014 Amended.

There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

## ACCOUNTING AND PAYROLL

BUDGET #: 10010-0061

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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	2	1	1
Assistant Payroll Officer	1	1	1
Executive Assistant	0	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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	4	4	4		4		4	
Personnel Services	\$ 253,986	\$ 292,788	\$ 209,754	\$ 64,623	\$ 274,377	-6.3%	\$ 284,373	3.6%
Operating Expenses	11,512	12,573	7,486	6,168	13,654	8.6%	13,050	-4.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 265,499</b>	<b>\$ 305,361</b>	<b>\$ 217,240</b>	<b>\$ 70,791</b>	<b>\$ 288,031</b>	<b>-5.7%</b>	<b>\$ 297,423</b>	<b>3.3%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 2.6% below the 2014 Adopted and increased 3.3% above the 2014 Amended.  
There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

BUDGET DIRECTOR

BUDGET # : 10010-0062

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## POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 167,449	\$ 176,390	\$ 144,059	\$ 41,444	\$ 185,503	5.2%	\$ 178,412	-3.8%
Operating Expenses	9,419	12,381	7,428	4,992	12,420	0.3%	10,589	-14.7%
Capital Outlay	1,048	750	-	750	750	0.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 177,916</b>	<b>\$ 189,521</b>	<b>\$ 151,487</b>	<b>\$ 47,186</b>	<b>\$ 198,673</b>	<b>4.8%</b>	<b>\$ 189,001</b>	<b>-4.9%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased .3% below 2014 Adopted and decreased 4.9% below the 2014 Amended due to overall decreases in personnel and operating expenses.

**JEFFERSON PARISH, LOUISIANA**  
INTERNAL AUDIT

BUDGET # : 10010-0063

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**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	13	13	13		13		13	
Personnel Services	\$ 778,573	\$ 785,106	\$ 611,189	\$ 168,886	\$ 780,075	-0.6%	\$ 783,638	0.5%
Operating Expenses	165,297	273,458	204,238	68,391	272,629	-0.3%	143,843	-47.2%
Capital Outlay	5,710	3,381	4,252	847	5,099	50.8%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 949,580</b>	<b>\$ 1,061,945</b>	<b>\$ 819,679</b>	<b>\$ 238,124</b>	<b>\$ 1,057,803</b>	<b>-0.4%</b>	<b>\$ 927,481</b>	<b>-12.3%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 12.7% below the 2014 Adopted and 12.3% below the 2014 Amended, due to a decrease in Professional Services.

**JEFFERSON PARISH, LOUISIANA**  
**PURCHASING**

BUDGET # : 10010-0064

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**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Buyer	10	10	10
Executive Assistant	1	1	1
Typist Clerk	1	1	1
TOTAL FULL TIME	13	13	13
TOTAL POSITIONS	<u>13</u>	<u>13</u>	<u>13</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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	59	59	58		58		58	
Personnel Services	\$ 2,694,673	\$ 3,012,306	\$ 2,290,979	\$ 598,178	\$ 2,889,157	-4.1%	\$ 3,166,533	9.6%
Operating Expenses	4,403,552	4,881,163	3,553,112	1,458,575	5,011,687	2.7%	4,626,116	-7.7%
Capital Outlay	9,565	16,400	50,340	37,748	88,088	437.1%	-	-100.0%
Other Financing Uses	727,325	40,000	40,000	-	40,000	0.0%	203,197	408.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,835,114</b>	<b>\$ 7,949,869</b>	<b>\$ 5,934,431</b>	<b>\$ 2,094,501</b>	<b>\$ 8,028,932</b>	1.0%	<b>\$ 7,995,846</b>	-0.4%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased .6% above the 2014 Adopted and decreased .4% below the 2014 Amended.

There are no significant changes in this budget.

**JEFFERSON PARISH, LOUISIANA**  
GENERAL SERVICES

BUDGET #: 10010-0065

**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	2	2
Air Cond/Heating Mechanic	2	1	1
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	14	14
Maintenance Repairman	3	3	3
Park Landscape Supervisor	1	1	1
Payroll Clerk	1	0	0
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	8	7	7
Tradeshelper	4	5	5
Typist Clerk	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL TIME	59	58	58
TOTAL POSITIONS	<u>59</u>	<u>58</u>	<u>58</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:**

	2013	2014	2014	Estimated	2014	% Chg	2015	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2014 Amended/ 2014 Adopted	Adopted	2015 Adopted/ 2014 Amended
	Audited	Budget	Actual	for 2014	Budget		Budget	
Positions	21	21	21		21		21	
Personnel Services	\$ 1,251,773	\$ 1,274,602	\$ 1,000,848	\$ 250,730	\$ 1,251,578	-1.8%	\$ 1,331,763	6.4%
Operating Expenses	150,579	144,492	109,012	41,153	150,165	3.9%	138,046	-8.1%
Capital Outlay	22,949	5,005	3,312	2,584	5,896	17.8%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,425,302</b>	<b>\$ 1,424,099</b>	<b>\$ 1,113,172</b>	<b>\$ 294,467</b>	<b>\$ 1,407,639</b>	<b>-1.2%</b>	<b>\$ 1,469,809</b>	<b>4.4%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 3.2% above the 2014 Adopted and 4.4% above the 2014 Amended.  
There are no significant changes to this budget

# JEFFERSON PARISH, LOUISIANA

## PERSONNEL

BUDGET #: 10010-0066

### POSITIONS:

	2013 Amended Budget	2014 Amended Budget	2015 Adopted Budget
CLASSIFIED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	0	0
Assistant Director	1	1	1
Clerk	2	2	2
Executive Assistant	0	1	1
Personnel Board Spec. Asst.	0	1	1
Personnel Technician	11	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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	19	19	19		19		19	
Personnel Services	\$ 1,285,548	\$ 1,289,490	\$ 1,057,364	\$ 312,126	\$ 1,369,490	6.2%	\$ 1,363,358	-0.4%
Operating Expenses	119,697	140,872	97,830	46,075	143,905	2.2%	173,539	20.6%
Capital Outlay	3,082	3,500	3,498	123	3,621	3.5%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,408,327</b>	<b>\$ 1,433,862</b>	<b>\$ 1,158,692</b>	<b>\$ 358,324</b>	<b>\$ 1,517,016</b>	<b>5.8%</b>	<b>\$ 1,536,897</b>	<b>1.3%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 7.2% above the 2014 Adopted and 1.3% above the 2014 Amended.  
There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

## HUMAN RESOURCE MANAGEMENT

BUDGET #: 10010-0067

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	22	22	22		22		22	
Personnel Services	\$ 1,173,934	\$ 1,339,137	\$ 1,070,812	\$ 308,333	\$ 1,379,145	3.0%	\$ 1,398,461	1.4%
Operating Expenses	253,280	217,672	95,216	118,776	213,992	-1.7%	158,364	-26.0%
Capital Outlay	30,363	4,950	5,256	15,286	20,542	315.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,457,577</b>	<b>\$ 1,561,759</b>	<b>\$ 1,171,284</b>	<b>\$ 442,395</b>	<b>\$ 1,613,679</b>	<b>3.3%</b>	<b>\$ 1,556,825</b>	<b>-3.5%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased .3% below the 2014 Adopted and 3.5% below the 2014 Amended, the result of an overall reduction in operating expenses and capital outlay purchases.

# JEFFERSON PARISH, LOUISIANA

## PLANNING

BUDGET # : 10010-0068

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Planning Director	1	1	1
Data Entry Operator	0	1	1
Landscape Architect	1	1	1
Parish Planner	14	14	14
Secretary	1	1	1
Stenographer	1	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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 245,503	\$ 252,925	\$ 203,593	\$ 69,832	\$ 273,425	8.1%	\$ 260,676	-4.7%
Operating Expenses	17,346	34,568	12,796	22,087	34,883	0.9%	30,033	-13.9%
Capital Outlay	1,823	-	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 264,672</b>	<b>\$ 287,493</b>	<b>\$ 216,389</b>	<b>\$ 91,919</b>	<b>\$ 308,308</b>	<b>7.2%</b>	<b>\$ 290,709</b>	<b>-5.7%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 1.1% above the 2014 Adopted and decreased 5.7% below the 2014 Amended, due to an overall decrease in personnel and operating expenses.

**JEFFERSON PARISH, LOUISIANA**  
PLANNING ADVISORY BOARD

BUDGET #: 10010-0069

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**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Research Analyst	1	1	1
Secretary	1	1	1
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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	5	6	6		6		6	
<b>EXPENDITURES</b>								
Personnel Services	\$ 345,970	\$ 462,963	\$ 305,074	\$ 97,027	\$ 402,101	-13.1%	\$ 467,504	16.3%
Operating Expenses	24,351	27,078	16,334	9,833	26,167	-3.4%	25,514	-2.5%
Capital Outlay	773	-	731	180	911	911.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 371,094</b>	<b>\$ 490,041</b>	<b>\$ 322,139</b>	<b>\$ 107,040</b>	<b>\$ 429,179</b>	<b>-12.4%</b>	<b>\$ 493,018</b>	<b>14.9%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased .6% above the 2014 Adopted and 14.9% above the 2014 Amended.

Personnel costs increased due to the anticipated retirement of a long-term employee.

# JEFFERSON PARISH, LOUISIANA

## RISK MANAGEMENT

BUDGET #: 10010-0070

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED:			
Risk Management Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Director	0	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	5	6	6
TOTAL POSITIONS	<u>5</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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	3	3	3		3		3	
Personnel Services	\$ 124,938	\$ 129,592	\$ 78,520	\$ 23,074	\$ 101,594	-21.6%	\$ 125,491	23.5%
Operating Expenses	52,584	66,947	57,757	24,422	82,179	22.8%	67,793	-17.5%
Capital Outlay	617	3,300	2,826	-	2,826	-14.4%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 178,139</b>	<b>\$ 199,839</b>	<b>\$ 139,103</b>	<b>\$ 47,496</b>	<b>\$ 186,599</b>	<b>-6.6%</b>	<b>\$ 193,284</b>	<b>3.6%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 3.3% below the 2014 Adopted and increased 3.6% above the 2014 Amended.

**POSITIONS:**

	2013 Amended Budget	2014 Amended Budget	2015 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:**

Positions	2013	2014	2014	Estimated	2014	% Chg	2015	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2014 Amended/	Adopted	2015 Adopted/
	Audited	Budget	Actual	for 2014	Budget	2014 Adopted	Budget	2014 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Personnel Services	\$ 7,433	\$ 8,031	\$ 4,556	\$ 3,255	\$ 7,811	-2.7%	\$ -	-100.0%
Operating Expenses	1,489,538	1,791,426	1,083,200	708,538	1,791,738	0.0%	1,570,030	-12.4%
Other Financing Uses	-				3,902	100.0%	\$ -	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,496,971</b>	<b>\$ 1,799,457</b>	<b>\$ 1,087,756</b>	<b>\$ 711,793</b>	<b>\$ 1,803,451</b>	<b>0.2%</b>	<b>\$ 1,570,030</b>	<b>-12.9%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 12.7% below the 2014 Adopted and 12.9% below the 2014 Amended.

Included in the 2015 budget is the following funding with comparatives to the 2014 Amended.

	Adopted 2015	Amended 2014
Assessor's Office Administrative	220,000	221,494
Investment Manager Fees	720,000	720,000
Audit Fees & Report Printing	180,000	180,000
Parishwide Memberships	35,800	35,800
MLK Task Force	10,000	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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 115,975	\$ 107,273	\$ 91,984	\$ 26,936	\$ 118,920	10.9%	\$ 115,393	-3.0%
Operating Expenses	49,650	77,387	27,440	52,568	80,008	3.4%	63,522	-20.6%
Capital Outlay	40	1,300	1,648	1	1,649	26.8%	-	-100.0%
Other Financing Uses	11,176	-	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 176,841</b>	<b>\$ 185,960</b>	<b>\$ 121,072</b>	<b>\$ 79,505</b>	<b>\$ 200,577</b>	<b>7.9%</b>	<b>\$ 178,915</b>	<b>-10.8%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 3.8% below the 2014 Adopted and decreased 10.8% below the 2014 Amended.

The new computerized asset inventory management system (AIMS) implemented by EIS has resulted in a computerized tracking of all items transferred into surplus property. General Services continues to work with EIS to improve the program to accommodate all transfer scenarios. Additionally, the AIM system allows surplus property to produce detailed reports of transferred items.

**POSITIONS:**

	2013 Amended Budget	2014 Amended Budget	2015 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Asst. Property Manager	1	1	1
Truck Driver	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**  
PUBLIC SAFETY

BUDGET #: 10010-0100  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

This function of the General Fund 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 202,389	\$ 225,572	\$ 174,931	\$ 50,641	\$ 225,572	0.0%	225,586	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 202,389</b>	<b>\$ 225,572</b>	<b>\$ 174,931</b>	<b>\$ 50,641</b>	<b>\$ 225,572</b>	<b>0.0%</b>	<b>\$ 225,586</b>	<b>0.0%</b>

**BUDGET HIGHLIGHTS:**

There are no changes to this budget, the 2015 includes:

	Adopted 2015	Amended 2014
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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	2	2	2		2		2	
Personnel Services	\$ 181,380	\$ 185,942	\$ 147,030	\$ 44,431	\$ 191,461	3.0%	\$ 191,450	0.0%
Operating Expenses	23,297	23,777	17,660	6,745	24,405	2.6%	22,261	-8.8%
Capital Outlay	2,085	-	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 206,762</b>	<b>\$ 209,719</b>	<b>\$ 164,690</b>	<b>\$ 51,176</b>	<b>\$ 215,866</b>	<b>2.9%</b>	<b>\$ 213,711</b>	<b>-1.0%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 1.9% above the 2014 Adopted and decreased 1% below the 2014 Amended.

There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

## BOARD OF ZONING ADJUSTMENTS

BUDGET #: 10010-0105

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Typist Clerk	1	1	1
TOTAL FULL TIME	2	2	2
TOTAL POSITIONS	<u>2</u>	<u>2</u>	<u>2</u>

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

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

**MISSION/FUNCTION(S):**

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

Functions include:

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

**DEPARTMENTAL SUMMARY:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	120	86	88		88		88	
Personnel Services	\$ 5,557,335	\$ 4,886,511	\$ 3,720,459	\$ 1,100,641	\$ 4,821,100	-1.3%	\$ 5,314,538	10.2%
Operating Expenses	743,264	683,606	494,271	384,444	878,715	28.5%	690,580	-21.4%
Capital Outlay	77,878	29,350	44,919	54,083	99,002	237.3%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,378,476</b>	<b>\$ 5,599,467</b>	<b>\$ 4,259,649</b>	<b>\$ 1,539,168</b>	<b>\$ 5,798,817</b>	<b>3.6%</b>	<b>\$ 6,005,118</b>	<b>3.6%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 7.2% above the 2014 Adopted and 3.6% above the 2014 Amended.

There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

## INSPECTION AND CODE ENFORCEMENT

BUDGET #: 10010-0110-021

### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Accountant	1	1	1
Account Clerk	3	3	3
Administrative Assistant	1	0	0
Assistant Director Inspection & Code	1	1	1
Assistant Regulatory Manager	1	1	1
Building Inspector	10	12	12
Building Permit Manager	1	1	1
Building Plan Reviewer	15	14	14
Clerk	1	1	1
Comp Systems Analyst Senior	1	1	1
Data Entry Operator	1	1	1
Electrical Inspector	7	7	7
Executive Assistant	2	2	2
Executive Superintendent	1	1	1
GIS Operator	1	1	1
Mechanical Inspector	7	6	6
Payroll Clerk	1	1	1
Permit Technician	1	2	2
Planner	0	1	1
Plumbing Inspector	7	7	7
Property Maintenance Zoning Enforcement Mgr.	1	0	0
Property Maintenance Zoning Inspector	23	0	0
Regulatory Manager	1	1	1
Secretary	2	1	1
Stenographer	1	1	1
Typist Clerk	<u>26</u>	<u>19</u>	<u>19</u>
TOTAL FULL TIME	118	87	87
PART TIME:			
Property Maintenance Inspector	1	0	0
Clerk	1	1	1
TOTAL PART TIME	<u>2</u>	<u>1</u>	<u>1</u>
TOTAL POSITIONS	<u>120</u>	<u>88</u>	<u>88</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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	6	-	-		-		-	
Personnel Services	\$ 576,889	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Operating Expenses	900,201	-	124	59,986	60,110	100.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,477,090</b>	<b>\$ -</b>	<b>\$ 124</b>	<b>\$ 59,986</b>	<b>\$ 60,110</b>		<b>\$ -</b>	<b>-100.0%</b>

**BUDGET HIGHLIGHTS:**

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

# JEFFERSON PARISH, LOUISIANA

## WEED CONTROL AND LOT FILL

BUDGET # : 10010-0110-023

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	0	0
Comp Systems Analyst Senior	0	0	0
Data Entry Operator	1	0	0
Property Maintenance Zoning Inspector	0	0	0
Typist Clerk	3	0	0
Weed Control Supervisor	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL FULL TIME	6	0	0
TOTAL POSITIONS	<u>6</u>	<u>0</u>	<u>0</u>

**JEFFERSON PARISH, LOUISIANA**  
ADMINISTRATIVE ADJUDICATION

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

**MISSION/FUNCTION(S):**

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

Functions include:

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

**DEPARTMENTAL SUMMARY:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	3	2	1		1		1	
Personnel Services	\$ 94,271	\$ 192,311	\$ 34,968	\$ 20,172	\$ 55,140	-71.3%	\$ 44,445	-19.4%
Operating Expenses	412,842	655,040	293,304	457,010	750,314	14.5%	592,494	-21.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 507,112</b>	<b>\$ 847,351</b>	<b>\$ 328,272</b>	<b>\$ 477,182</b>	<b>\$ 805,454</b>	<b>-4.9%</b>	<b>\$ 636,939</b>	<b>-20.9%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 24.8% below the 2014 Adopted and 20.9% below the 2014 Amended, two employees were transferred from this department into Inspection and Code Enforcement Department.

# JEFFERSON PARISH, LOUISIANA

## ADMINISTRATIVE ADJUDICATION

BUDGET #: 10010-0110-024

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Building Inspector	2	0	0
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	3	1	1
TOTAL POSITIONS	<u>3</u>	<u>1</u>	<u>1</u>

**JEFFERSON PARISH, LOUISIANA**  
BUREAU OF 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 103,195	\$ 105,802	\$ 85,825	\$ 25,373	\$ 111,198	5.1%	\$ 106,458	-4.3%
Operating Expenses	54,102	77,511	43,586	33,344	76,930	-0.7%	53,223	-30.8%
Capital Outlay	2,751	-	3,140	21	3,161	100.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 180,048</b>	<b>\$ 183,313</b>	<b>\$ 132,551</b>	<b>\$ 58,738</b>	<b>\$ 191,289</b>	<b>4.4%</b>	<b>\$ 159,681</b>	<b>-16.5%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 12.9% below the 2014 Adopted and 16.5% below the 2014 Amended.

Administrative Adjudication revenues are budgeted at \$150,000 for 2015.

# JEFFERSON PARISH, LOUISIANA

## BUREAU OF ADMINISTRATIVE ADJUDICATION

BUDGET #: 10010-0111

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED:			
Administrative Hearing Officer	1	1	1
 TOTAL FULL TIME	 1	 1	 1
 TOTAL POSITIONS	 <u>1</u>	 <u>1</u>	 <u>1</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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	-	41	41		41		41	
Personnel Services	\$ -	\$ 1,938,648	\$ 1,456,683	\$ 464,616	\$ 1,921,299	-0.9%	\$ 1,985,379	3.3%
Operating Expenses	-	1,068,315	863,894	200,671	1,064,565	-0.4%	1,016,152	-4.5%
Capital Outlay	-	6,500	8,586	204	8,790	35.2%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 3,013,463</b>	<b>\$ 2,329,163</b>	<b>\$ 665,491</b>	<b>\$ 2,994,654</b>	<b>-0.6%</b>	<b>\$ 3,001,531</b>	<b>0.2%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased .4% below the 2015 Adopted and increased .2% above the 2014 Amended.

There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

DEPARTMENT OF PROPERTY MAINTENANCE ZONING/QUALITY OF LIFE

BUDGET #: 10010-0112

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## POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED:			
Director	0	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	0	2	2
Data Entry Operator	0	1	1
Executive Assistant	0	1	1
Property Maintenance Zoning Inspector	0	23	23
Property Maintenance Zoning Enforcement Mgr.	0	1	1
Typist Clerk	0	10	10
Weed Control Supervisor	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	0	39	39
PART TIME:			
Property Maintenance Inspector	0	1	1
TOTAL POSITIONS	<u>0</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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	5	5	5		5		5	
Personnel Services	\$ 375,084	\$ 388,780	\$ 314,898	\$ 89,937	\$ 404,835	4.1%	\$ 411,296	1.6%
Operating Expenses	173,738	219,088	125,094	53,373	178,467	-18.5%	127,257	-28.7%
Capital Outlay	1,745	5,100	4,502	1	4,503	-11.7%	-	-100.0%
Other Financing Uses	32,471	35,000	34,561	439	35,000	0.0%	40,000	14.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 583,037</b>	<b>\$ 647,968</b>	<b>\$ 479,055</b>	<b>\$ 143,750</b>	<b>\$ 622,805</b>	<b>-3.9%</b>	<b>\$ 578,553</b>	<b>-7.1%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 10.7% below the 2014 Adopted and 7.1% below the 2014 Amended, due to a reduction in the operating expenses which is a result of reduced revenues generated by fees in 1st and 2nd Parish Courts for 2013 and estimated revenues for 2014 and 2015. These fees are the sole funding for the CJA Computer Center and budgets must be adjusted to coincide with those revenues.

Other Financing Uses increased by 14.3% 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.

# JEFFERSON PARISH, LOUISIANA

## COMMUNITY JUSTICE AGENCY

BUDGET #: 10010-0119

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	7	7	6		6		6	
Personnel Services	\$ 398,051	\$ 424,443	\$ 334,112	\$ 101,248	\$ 435,360	2.6%	\$ 436,307	0.2%
Operating Expenses	6,882,918	7,239,201	6,040,707	1,232,793	7,273,500	0.5%	7,148,789	-1.7%
Capital Outlay	29,970	100,000	27,595	104,137	131,732	31.7%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,310,939</b>	<b>\$ 7,763,644</b>	<b>\$ 6,402,414</b>	<b>\$ 1,438,178</b>	<b>\$ 7,840,592</b>	1.0%	<b>\$ 7,585,096</b>	-3.3%

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 2.3% below the 2014 Adopted and 3.3% below the 2014 Amended.

**POSITIONS:**

	2013 Amended Budget	2014 Amended Budget	2015 Adopted Budget
<b>FULL TIME:</b>			
Stationary Engineer	5	5	5
Maintenance Repairman	1	0	0
Plumber	1	1	1
<b>TOTAL FULL TIME</b>	7	6	6
<b>TOTAL POSITIONS</b>	7	6	6

# JEFFERSON PARISH, LOUISIANA

## CORRECTIONAL CENTER - OPERATIONS

BUDGET #: 10010-0120-026

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### POSITIONS:

	2013 Amended Budget	2014 Amended Budget	2015 Adopted Budget
FULL TIME:			
Stationary Engineer	5	5	5
Maintenance Repairman	1	0	0
Plumber	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	7	6	6
TOTAL POSITIONS	<u>7</u>	<u>6</u>	<u>6</u>

**JEFFERSON PARISH, LOUISIANA**  
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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Personnel Services	\$ 767,908	\$ 795,468	\$ 674,287	\$ 121,181	\$ 795,468	0.0%	\$ 795,468	0.0%
Operating Expenses	214,349	228,692	147,234	82,199	229,433	0.3%	266,943	16.3%
Capital Outlay	16,492	-	1,928	(1,928)	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 998,750</b>	<b>\$ 1,024,160</b>	<b>\$ 823,449</b>	<b>\$ 201,452</b>	<b>\$ 1,024,901</b>	<b>0.1%</b>	<b>\$ 1,062,411</b>	<b>3.7%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 3.7% above the 2014 Adopted and the 2014 Amended, due to relocation and cost of rental office space.

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	3	3	3		3		3	
Personnel Services	\$ 298,010	\$ 294,238	\$ 222,305	\$ 78,746	\$ 301,051	2.3%	\$ 314,749	4.6%
Operating Expenses	148,017	187,782	94,595	100,304	194,899	3.8%	196,317	0.7%
Capital Outlay	1,457	-	1,526	4	1,530	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 447,484</b>	<b>\$ 482,020</b>	<b>\$ 318,426</b>	<b>\$ 179,054</b>	<b>\$ 497,480</b>	<b>3.2%</b>	<b>\$ 511,066</b>	<b>2.7%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 6% above the 2014 Adopted and 2.7% above the 2014 Amended.

# JEFFERSON PARISH, LOUISIANA

## FIRE SERVICES

BUDGET #: 10010-0130

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### POSITIONS:

	2013 Amended Budget	2014 Amended Budget	2015 Adopted Budget
CLASSIFIED SERVICE:			
FULL TIME:			
Training Center Admin	1	1	1
Training Officer	1	1	1
Typist Clerk	<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**  
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:**

	2013	2014	2014	Estimated	2014	% Chg	2015	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2014 Amended/ 2014 Adopted	Adopted	2015 Adopted/ 2014 Amended
	Audited	Budget	Actual	for 2014	Budget		Budget	
Positions	10	10	9		9		9	
Personnel Services	\$ 573,077	\$ 818,786	\$ 518,155	\$ 135,496	\$ 653,651	-20.2%	\$ 644,804	-1.4%
Operating Expenses	290,275	898,116	531,385	365,692	897,077	-0.1%	919,627	2.5%
Capital Outlay	1,598	-	1,695	5	1,700	100.0%	-	-100.0%
Other Financing Uses	37,518	35,000	35,000	-	35,000	0.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 902,467</b>	<b>\$ 1,751,902</b>	<b>\$ 1,086,235</b>	<b>\$ 501,193</b>	<b>\$ 1,587,428</b>	<b>-9.4%</b>	<b>\$ 1,564,431</b>	<b>-1.4%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 10.7% below the 2014 Adopted and 1.4% below the 2014 Amended, the result of a decrease in personnel costs and transfers to capital projects.

**JEFFERSON PARISH, LOUISIANA**  
**EMERGENCY MANAGEMENT**

BUDGET #: 10010-0140

**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Assistant Director	0	1	1
Building Maintenance Supvr	1	0	0
EMS Program Compliance Spec	1	1	1
Emergency Management Coord	4	3	3
Executive Assistant	1	1	1
Stationary Engineer	1	1	1
Typist Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	10	9	9
TOTAL POSITIONS	<u>10</u>	<u>9</u>	<u>9</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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	1	0	1		1		1	
Personnel Services	\$ 1,680,903	\$ 1,988,530	\$ 1,555,578	\$ 437,975	\$ 1,993,553	0.3%	\$ 1,980,381	-0.7%
Operating Expenses	62,627	97,775	12,372	85,551	97,923	0.2%	19,178	-80.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,743,529</b>	<b>\$ 2,086,305</b>	<b>\$ 1,567,950</b>	<b>\$ 523,526</b>	<b>\$ 2,091,476</b>	<b>0.2%</b>	<b>\$ 1,999,559</b>	<b>-4.4%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 4.2% below the 2014 Adopted and 4.4% below the 2014 Amended.

**JEFFERSON PARISH, LOUISIANA**  
HEALTH & WELFARE

BUDGET #: 10010-0300

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**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 70,221	\$ 73,999	\$ 38,957	\$ 35,042	\$ 73,999	0.0%	\$ 68,341	-7.6%
<b>TOTAL EXPENDITURES</b>	<u>\$ 70,221</u>	<u>\$ 73,999</u>	<u>\$ 38,957</u>	<u>\$ 35,042</u>	<u>\$ 73,999</u>	0.0%	<u>\$ 68,341</u>	-7.6%

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 7.6% below the 2014 Adopted and the 2014 Amended, the result of a overall decrease in prorated costs.

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 62,335	\$ 63,179	\$ 46,298	\$ 16,881	\$ 63,179	0.0%	61,793	-2.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 62,335</b>	<b>\$ 63,179</b>	<b>\$ 46,298</b>	<b>\$ 16,881</b>	<b>\$ 63,179</b>	<b>0.0%</b>	<b>\$ 61,793</b>	<b>-2.2%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 2.2% below the 2014 Adopted and 2014 Amended Budget, the result of a decrease in central telephone expenses.

**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 four neighborhood Service Centers( Avondale, Harvey, Gretna, and Marrero Senior Center.

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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	22	22	22		22		22	
Personnel Services	\$ 901,499	\$ 963,558	\$ 759,055	\$ 214,430	\$ 973,485	1.0%	\$ 1,040,009	6.8%
Operating Expenses	671,447	422,260	303,671	171,679	475,350	12.6%	461,275	-3.0%
Capital Outlay	18,818	2,400	37,786	6,914	44,700	1762.5%	-	-100.0%
Other Financing Uses	49,764	-	348	-	348	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,641,528</b>	<b>\$ 1,388,218</b>	<b>\$ 1,100,860</b>	<b>\$ 393,023</b>	<b>\$ 1,493,283</b>	<b>7.6%</b>	<b>\$ 1,501,284</b>	<b>0.5%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 8.1% above the 2014 Adopted and .5% above the 2014 Amended.

The new Woodmere Community Center will be online in 2015.

# JEFFERSON PARISH, LOUISIANA

## JEFFERSON COMMUNITY ACTION PROGRAMS

BUDGET # : 10010-0330

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
FULL TIME:			
Bus Driver	2	2	2
Community Center Supervisors	4	4	4
Community Center Counselors	7	7	7
Custodians	3	3	3
Housing Counselors	2	2	2
Typist Clerks	<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**  
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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	1	1	1		1		1	
Personnel Services	\$ 68,286	\$ 69,898	\$ 56,972	\$ 16,345	\$ 73,317	4.9%	\$ 72,228	-1.5%
Operating Expenses	4,133	6,239	4,228	2,748	6,976	11.8%	4,977	-28.7%
Capital Outlay	1,115	-	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<u>\$ 73,535</u>	<u>\$ 76,137</u>	<u>\$ 61,200</u>	<u>\$ 19,093</u>	<u>\$ 80,293</u>	5.5%	<u>\$ 77,205</u>	-3.8%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 1.4% above the 2014 Adopted and decreased 3.8% below the 2014 Amended, the result of keeping the budget in line with historical spending.

# JEFFERSON PARISH, LOUISIANA

## OFFICE OF CITIZENS WITH DISABILITIES

BUDGET #: 10010-0340

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	7	7	6		6		6	
Personnel Services	\$ 454,323	\$ 467,163	\$ 362,603	\$ 93,827	\$ 456,430	-2.3%	\$ 443,204	-2.9%
Operating Expenses	313,330	313,918	303,008	16,077	319,085	1.6%	335,874	5.3%
Capital Outlay	7,173	1,200	1,844	362	2,206	83.8%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 774,826</b>	<b>\$ 782,281</b>	<b>\$ 667,455</b>	<b>\$ 110,266</b>	<b>\$ 777,721</b>	<b>-0.6%</b>	<b>\$ 779,078</b>	<b>0.2%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased .4% below the 2014 Adopted and increased .2% above the 2014 Amended.

There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

## CITIZENS' AFFAIRS

BUDGET #: 10010-0410

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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	1	0	0
Typist Clerk	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL TIME	7	6	6
TOTAL POSITIONS	<u>7</u>	<u>6</u>	<u>6</u>

**JEFFERSON PARISH, LOUISIANA**  
NON - DEPARTMENTAL

BUDGET #: 10010-0850  
(OTHER FINANCING USES)

**MISSION/FUNCTION(S):**

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

**DEPARTMENTAL SUMMARY:**

Positions	2013	2014	2014	Estimated	2014	% Chg	2015	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2014 Amended/ 2014 Adopted	Adopted	2015 Adopted/ 2014 Amended
	Audited	Budget	Actual	for 2014	Budget		Budget	
	N/A	N/A	N/A		N/A		N/A	
Operating Expenses	\$ 3,605,955	\$ 3,509,926	\$ 3,427,811	\$ 189,351	\$ 3,617,162	3.1%	\$ 3,641,089	0.7%
Other Financing Uses	3,249,788	1,628,866	2,523,475	470,220	2,993,695	83.8%	1,055,538	-64.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,855,743</b>	<b>\$ 5,138,792</b>	<b>\$ 5,951,286</b>	<b>\$ 659,571</b>	<b>\$ 6,610,857</b>	<b>28.6%</b>	<b>\$ 4,696,627</b>	<b>-29.0%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 8.6% below the 2014 Adopted and decreased 29% below the 2014 Amended, a result of a reduction in amounts needed for Grant matches and Debt Service payments.

The 2015 budget includes funding for the following obligations:

	Adopted 2015	Amended 2014
1. Jefferson Convention & Visitor's Bureau	1,000,000	900,000
2. Jefferson Facilities Inc. (Parking Garage Debt)	620,750	623,750
3. JEDCO*	1,660,989	1,626,826
4. Jefferson Performing Arts	100,000	100,000
5. City of Westwego	22,214	22,214
6. Council on Aging	222,136	322,097
7. Jefferson Historical Commission	15,000	22,275
8. CDBG Home Program Grant Match	-	420,220
9. Yenni Building Debt Service	-	591,015
11. General Gov't Building Debt	1,055,538	1,037,851

\*JEDCO allocation increased by a 2.1% CPI.

# Jefferson Parish

## Special Revenue Funds



## TABLE OF CONTENTS

### SPECIAL REVENUE FUNDS

Description of Funds	134
Transit	139
Transit-Elderly & Handicapped	141
Juvenile Services	142
Animal Shelter	144
Mosquito Control	146
Health Unit	147
Human Services Authority	149
Ambulance District No. 2 - Grand Isle	150
Library	151
Consolidated Jefferson Recreation District	154
Alario Center	157
West Jefferson Park	159
Playground District No. 16 - Grand Isle	160
Lafreniere Park	161
LaSalle Park	163
Off Track Betting	165
Video Poker Fund	166
Tourism Fund	167
Westbank Riverboat Gaming Fund	168
Fire District No. 9 - Grand Isle	169
Fire District No. 4 - Lafitte	170
East Bank Consolidated Fire	171
Fire District No. 3 - River Ridge	173
Fire District No. 5 - Terrytown	174
Fire District No. 6 - Harvey	175
Fire District No. 7 - Westwego Area	176
Fire District No. 8 - Marrero	177
Emergency Communications	178
Security Enhancement Districts	180
24th Court Commissioners	184
Streets Department-Recap	186
Streets	187
Streets-Parkways	189
Streets-Traffic Engineering	191
Comprehensive Zoning Overlay	193
Road Lighting District No. 7	194
Consolidated Road Lighting District	195
Consolidated Drainage District No. 2	197

## TABLE OF CONTENTS

### **SPECIAL REVENUE FUNDS [continued]**

Consolidated Garbage District No. 1	199
Economic Development	201
Criminal Justice	202
Culture & Parks	204
Senior Services	208
Terrytown Redevelopment	210
Metairie CBD Economic Development District	211
Churchill Economic District	212
Inspector General	213
Off Duty Witness Fund	215
Public Education and Government Programming	216

## 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.

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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	4	4	4		4		4	
BEGINNING FUND BALANCE	\$ 13,716,314	\$ 12,022,232	\$ 15,024,947	\$ 14,451,242	\$ 15,024,947	25.0%	\$ 14,722,299	-2.0%
<b>REVENUES</b>								
Taxes	\$ 6,217,243	\$ 6,208,000	\$ 6,322,665	\$ (3,665)	\$ 6,319,000	1.8%	\$ 6,319,000	0.0%
Intergovernmental	426,369	376,000	359,296	135,741	495,037	31.7%	376,000	-24.0%
Charges for Services	3,458,958	2,940,000	2,679,298	260,702	2,940,000	0.0%	3,160,000	7.5%
Interest Income	60,835	50,000	50,525	(525)	50,000	0.0%	50,000	0.0%
Miscellaneous	4,565	-	-	-	-	0.0%	-	0.0%
Other Financing Sources	2,829,153	-	1,824,051	2,285,861	4,109,912	0.0%	-	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 12,997,123</b>	<b>\$ 9,574,000</b>	<b>\$ 11,235,835</b>	<b>\$ 2,678,114</b>	<b>\$ 13,913,949</b>	<b>45.3%</b>	<b>\$ 9,905,000</b>	<b>-28.8%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 252,182	\$ 258,743	\$ 227,093	\$ 44,549	\$ 271,642	5.0%	\$ 230,784	-15.0%
Operating Expenses	11,256,993	11,655,952	9,447,147	2,209,791	11,656,938	0.0%	12,234,591	5.0%
Capital Outlay	420	30,000	-	30,000	30,000	0.0%	-	-100.0%
Other Financing Uses	178,895	2,258,017	2,135,300	122,717	2,258,017	0.0%	2,931,329	29.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,688,490</b>	<b>\$ 14,202,712</b>	<b>\$ 11,809,540</b>	<b>\$ 2,407,057</b>	<b>\$ 14,216,597</b>	<b>0.1%</b>	<b>\$ 15,396,704</b>	<b>8.3%</b>
ENDING FUND BALANCE	\$ 15,024,947	\$ 7,393,520	\$ 14,451,242	\$ 14,722,299	\$ 14,722,299	99.1%	\$ 9,230,595	-37.3%
12% Reserve							1,381,151	
BALANCE AFTER RESERVE							7,849,444	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 8.4% above the 2014 Adopted and 8.3% above the 2014 Amended budgets, the result of an increase in grant matches due to the increase of grants available.

The major source of revenue for the Transit Department is Property Taxes currently levied at 1.96 mills and projected to generate approximately \$6.3 million.

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

**PERFORMANCE INDICATORS**

	2013 Actual	2014 Estimated	2015 Estimated
Ridership	2,146,176	2,039,692	2,090,684

# JEFFERSON PARISH, LOUISIANA

## TRANSIT

BUDGET # : 21670

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 4,310,359	\$ 4,664,073	\$ 4,830,122	\$ 6,173,344	\$ 4,830,122	3.6%	\$ 5,415,528	12.1%
<b>REVENUES</b>								
Taxes	\$ 3,108,623	\$ 3,104,000	\$ 3,161,322	\$ (1,322)	\$ 3,160,000	1.8%	\$ 3,160,000	0.0%
Charges for Services	206,676	200,000	143,095	56,905	200,000	0.0%	200,000	0.0%
Interest Income	21,080	10,000	19,116	(9,116)	10,000	0.0%	15,000	50.0%
Other Financing Sources	93,329	-	175,001	226,548	401,549	100.0%	-	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 3,429,708</b>	<b>\$ 3,314,000</b>	<b>\$ 3,498,534</b>	<b>\$ 273,015</b>	<b>\$ 3,771,549</b>	<b>13.8%</b>	<b>\$ 3,375,000</b>	<b>-10.5%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 13,877	\$ 39,657	\$ 12,376	\$ 27,916	\$ 40,292	1.6%	\$ 39,974	-0.8%
Operating Expenses	2,896,068	3,145,851	2,142,936	1,002,915	3,145,851	0.0%	3,301,951	5.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,909,945</b>	<b>\$ 3,185,508</b>	<b>\$ 2,155,312</b>	<b>\$ 1,030,831</b>	<b>\$ 3,186,143</b>	<b>0.0%</b>	<b>\$ 3,341,925</b>	<b>4.9%</b>
ENDING FUND BALANCE	\$ 4,830,122	\$ 4,792,565	\$ 6,173,344	\$ 5,415,528	\$ 5,415,528	13.0%	\$ 5,448,603	0.6%
12% Reserve							349,193	
BALANCE AFTER RESERVE							5,099,410	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 4.9% above the 2014 Adopted and increased 4.9% above the 2014 Amended budgets.

The major source of revenue for the MITS Department is Property Taxes currently levied at .98 mills and projected to generate approximately \$3.1 million.

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

**PERFORMANCE INDICATORS**

	2013 Actual	2014 Estimated	2015 Estimated
Ridership	71,183	69,401	72,853

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

BUDGET # 21700  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

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

Functions:

- Detention
- Probation
- Evaluation/Treatment

**DEPARTMENTAL SUMMARY:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	123	124	124		124		124	
BEGINNING FUND BALANCE	\$ 5,009,548	\$ 5,523,292	\$ 6,825,373	\$ 10,528,284	\$ 6,825,373	24%	\$ 6,622,504	-3.0%
<b>REVENUES</b>								
Taxes	\$ 10,848,707	\$ 10,842,000	\$ 11,025,717	\$ 11,283	\$ 11,037,000	1.8%	\$ 11,037,000	0.0%
Intergovernmental	305,774	181,538	410,141	10,629	420,770	131.8%	187,062	-55.5%
Charges for Services	41,331	78,000	41,248	36,752	78,000	0.0%	51,000	-34.6%
Fines & Forfeitures	33,684	45,000	33,212	11,788	45,000	0.0%	35,000	-22.2%
Interest Income	35,315	25,000	34,449	(9,449)	25,000	0.0%	30,000	20.0%
Miscellaneous	3,261	1,000	100	900	1,000	0.0%	1,000	0.0%
Other Financing Sources	186,390	-	225,000	-	225,000	100.0%	-	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 11,454,462</b>	<b>\$ 11,172,538</b>	<b>\$ 11,769,867</b>	<b>\$ 61,903</b>	<b>\$ 11,831,770</b>	<b>5.9%</b>	<b>\$ 11,341,062</b>	<b>-4.1%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 6,809,342	\$ 7,558,180	\$ 5,851,451	\$ 2,037,320	\$ 7,888,771	4.4%	\$ 7,760,846	-1.6%
Operating Expenses	2,624,194	3,495,431	1,928,032	1,908,358	3,836,390	9.8%	3,455,243	-9.9%
Capital Outlay	43,646	24,192	48,789	10,689	59,478	145.9%	28,075	-52.8%
Other Financing Uses	161,455	250,000	238,684	11,316	250,000	0.0%	250,000	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,638,637</b>	<b>\$ 11,327,803</b>	<b>\$ 8,066,956</b>	<b>\$ 3,967,683</b>	<b>\$ 12,034,639</b>	<b>6.2%</b>	<b>\$ 11,494,164</b>	<b>-4.5%</b>
ENDING FUND BALANCE	\$ 6,825,373	\$ 5,368,027	\$ 10,528,284	\$ 6,622,504	\$ 6,622,504	23.4%	\$ 6,469,402	-2.3%
12% Reserve							1,137,262	
BALANCE AFTER RESERVE							5,332,140	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased by 1.5% above the 2014 Adopted and decreased 4.5% below the 2014 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 million for operations.

Capital outlay includes funding to replace various computer equipment.

Other financing uses includes matching funds for the Juvenile Assessment Center CEA and for any other additional grants the department may obtain in 2015.

**PERFORMANCE INDICATORS**

	2013 Actual	2014 Estimated	2015 Estimated
Detention Admissions	1,223	1,200	1,100
Alternatives to Detention Programs (EMP, GPS, Tracker's & Pretrial)	615	590	590

# JEFFERSON PARISH, LOUISIANA

## DEPARTMENT OF JUVENILE SERVICES

BUDGET #: 21700

### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 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	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	28	29	29
Juvenile Det. Home Security Guard	5	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>
<b>TOTAL FULL TIME</b>	<b>119</b>	<b>119</b>	<b>119</b>
<b>PART TIME:</b>			
Limited Term Probation Officer	<u>4</u>	<u>5</u>	<u>5</u>
<b>TOTAL PART TIME</b>	<b>4</b>	<b>5</b>	<b>5</b>
<b>TOTAL POSITIONS</b>	<b><u>123</u></b>	<b><u>124</u></b>	<b><u>124</u></b>

**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 in 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	46	45	45		45		45	
BEGINNING FUND BALANCE	\$ 1,750,299	\$ 567,474	\$ 951,459	\$ 2,179,724	\$ 951,459	67.7%	\$ 1,154,625	21.4%
<b>REVENUES</b>								
Taxes	\$ 4,125,783	\$ 4,475,600	\$ 4,556,282	\$ 318	\$ 4,556,600	1.8%	\$ 4,556,600	0.0%
Intergovernmental	167,772	181,990	215,980	(33,990)	181,990	0.0%	198,328	9.0%
Charges For Services	156,586	123,000	101,209	21,791	123,000	0.0%	123,000	0.0%
Fines & Forfeitures	16,825	15,000	14,960	40	15,000	0.0%	15,000	0.0%
Interest Income	8,158	8,000	8,529	(529)	8,000	0.0%	8,000	0.0%
Miscellaneous	39,024	30,000	23,186	6,814	30,000	0.0%	30,000	0.0%
TOTAL REVENUES	\$ 4,564,426	\$ 4,833,590	\$ 4,920,146	\$ (5,556)	\$ 4,914,590	1.7%	\$ 4,930,928	0.3%
<b>EXPENDITURES</b>								
Personnel Services	\$ 1,617,794	\$ 1,967,490	\$ 1,361,843	\$ 422,392	\$ 1,784,235	-9.3%	\$ 2,021,954	13.3%
Operating Expenses	1,432,171	1,533,654	1,136,365	520,570	1,656,935	8.0%	1,730,281	4.4%
Capital Outlay	63,301	79,320	82,339	76,581	158,920	100.4%	46,837	-70.5%
Other Financing Uses	2,250,000	849,734	1,111,334	-	1,111,334	30.8%	946,015	-14.9%
TOTAL EXPENDITURES	\$ 5,363,266	\$ 4,430,198	\$ 3,691,881	\$ 1,019,543	\$ 4,711,424	6.3%	\$ 4,745,087	0.7%
ENDING FUND BALANCE	\$ 951,459	\$ 970,666	\$ 2,179,724	\$ 1,154,625	\$ 1,154,625	18.9%	\$ 1,340,466	16.1%
12% Reserve							373,592	
BALANCE AFTER RESERVE							966,874	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 7.1% above the 2014 Adopted and increased 0.7% above the 2014 Amended.

The major source of revenue for Animal Shelter 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 Animal Shelter is 64% of the 2.21 mills or 1.41 mills and is projected to generate approximately \$4.5 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 b Facility Construction Project.

# JEFFERSON PARISH, LOUISIANA

## ANIMAL SHELTER

BUDGET #: 21710

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 674,875	\$ 622,932	\$ 791,336	\$ 1,054,715	\$ 791,336	27.0%	\$ 723,792	-8.5%
REVENUES								
Intergovernmental	\$ 256,092	\$ 232,000	\$ 152,833	\$ 86,146	\$ 238,979	3.0%	\$ 232,000	-2.9%
Charges For Services	4,045,913	4,059,000	3,298,393	760,607	4,059,000	0.0%	4,059,000	0.0%
Interest Income	1,730	1,300	1,705	(405)	1,300	0.0%	1,300	0.0%
Other Financing Sources	-	-	7,192	-	7,192	0.0%	-	-100.0%
TOTAL REVENUES	\$ 4,303,735	\$ 4,292,300	\$ 3,460,123	\$ 846,348	\$ 4,306,471	0.3%	\$ 4,292,300	-0.3%
EXPENDITURES								
Operating Expenses	\$ 4,187,274	\$ 4,359,945	\$ 3,196,744	\$ 1,177,271	\$ 4,374,015	0.3%	\$ 4,366,419	-0.2%
TOTAL EXPENDITURES	\$ 4,187,274	\$ 4,359,945	\$ 3,196,744	\$ 1,177,271	\$ 4,374,015	0.3%	\$ 4,366,419	-0.2%
ENDING FUND BALANCE	\$ 791,336	\$ 555,287	\$ 1,054,715	\$ 723,792	\$ 723,792	30.3%	\$ 649,673	-10.2%
12% Reserve							502,473	
BALANCE AFTER RESERVE							147,200	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 0.1% above the 2014 Adopted and decreased 0.2% below the 2014 Amended.

The major source of revenue is a monthly service charge of \$1.75 projected to generate \$4.05 million.

Professional services includes \$50,000 for evaluation of the program. Special events include \$120,000 to mitigate mosquito borne diseases.

	2013 Actual	2014 Estimated	2015 Estimated
Standing Water/Mosquito Breeding Complaints	136	147	100
Nuisance Mosquitoes/Spray Requests	296	289	200

1. Monitor the number of service requests and locations for nuisance mosquitos.
2. Monitor the incidence of mosquito transmitted disease in Jefferson Parish.
3. Consider current and potential mosquito breeding sites when reviewing development plans.
4. Provide effective treatment and disease surveillance using an integrated pest management approach.
5. Respond to flooding and other natural disasters with an emergency treatment and prevention plan in accordance with contract terms.

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	1	1	1		1		1	
BEGINNING FUND BALANCE	\$ 2,831,743	\$ 169,615	\$ 332,743	\$ 609,668	\$ 332,743	96.2%	\$ 368,451	10.7%
REVENUES								
Taxes	\$ 1,054,826	\$ 711,400	\$ 715,488	\$ 8,912	\$ 724,400	1.8%	\$ 724,400	0.0%
Intergovernmental	42,655	28,436	30,989	(2,553)	28,436	0.0%	30,989	9.0%
Interest Income	10,614	7,500	2,056	5,444	7,500	0.0%	4,000	-46.7%
Miscellaneous	45,310	45,310	33,982	11,328	45,310	0.0%	45,310	0.0%
Other Financing Sources	32,948	-	-	-	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 1,186,353	\$ 792,646	\$ 782,515	\$ 23,131	\$ 805,646	1.6%	\$ 804,699	-0.1%
EXPENDITURES								
Personnel Services	\$ 55,728	\$ 54,642	\$ 49,263	\$ 8,569	\$ 57,832	5.8%	\$ 57,842	0.0%
Operating Expenses	579,625	706,089	454,679	255,778	710,457	0.6%	673,060	-5.3%
Capital Outlay	-	-	1,648	1	1,649	100.0%	-	-100.0%
Other Financing Uses	3,050,000	-	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES	\$ 3,685,353	\$ 760,731	\$ 505,590	\$ 264,348	\$ 769,938	1.2%	\$ 730,902	-5.1%
ENDING FUND BALANCE	\$ 332,743	\$ 201,530	\$ 609,668	\$ 368,451	\$ 368,451	82.8%	\$ 442,248	20.0%
12% Reserve							442,242	
BALANCE AFTER RESERVE							6	

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 3.9% below the 2014 Adopted and decreased 5.1% below the 2014 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**

	2013 Actual	2014 Estimated	2015 Estimated
Number of medical visits	18,036	17,673	17,673
Number of inspections for retail food establishments	7,133	8,697	8,697
Number of inspections for private premise complaints	936	608	608
Number of vital records issued (Death Certificates only effective 2/3/12)	4,063	6,361	6,361
Number of inspections for jails, schools, etc.	596	736	736
Sewerage activities and inspections of toilets	526	560	560
Total field visits for all programs	9,191	10,601	10,601
		147	

**JEFFERSON PARISH, LOUISIANA**  
HEALTH UNIT

BUDGET # : 21730

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**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 399,941	\$ 639,340	\$ 635,795	\$ 1,131,557	\$ 635,795	-0.6%	\$ 661,883	4.1%
REVENUES								
Taxes	\$ 1,822,898	\$ 1,828,000	\$ 1,852,069	\$ 6,331	\$ 1,858,400	1.7%	\$ 1,858,400	0.0%
Intergovernmental	73,933	73,933	80,571	(6,638)	73,933	0.0%	80,571	9.0%
Interest Income	4,498	3,000	4,382	1,218	5,600	86.7%	4,000	-28.6%
TOTAL REVENUES	\$ 1,940,991	\$ 1,904,933	\$ 1,937,022	\$ 911	\$ 1,937,933	1.7%	\$ 1,942,971	0.3%
EXPENDITURES								
Operating Expenses	\$ 1,705,137	\$ 1,872,845	\$ 1,441,260	\$ 470,585	\$ 1,911,845	2.1%	\$ 1,909,984	-0.1%
TOTAL EXPENDITURES	\$ 1,705,137	\$ 1,872,845	\$ 1,441,260	\$ 470,585	\$ 1,911,845	2.1%	\$ 1,909,984	-0.1%
ENDING FUND BALANCE	\$ 635,795	\$ 671,428	\$ 1,131,557	\$ 661,883	\$ 661,883	-1.4%	\$ 694,870	5.0%
12% Reserve							204,616	
BALANCE AFTER RESERVE							490,253	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 2% above the 2014 Adopted and decreased 0.1% above the 2014 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 .59 mills and is projected to generate approximately \$1.85 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	2013 Actual Audited N/A	2014 Adopted Budget N/A	2014 YTD Actual N/A	Estimated Remaining for 2014	2014 Amended Budget N/A	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget N/A	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 141,683	\$ 167,182	\$ 171,654	\$ 257,947	\$ 171,654	2.7%	\$ 165,081	-3.8%
REVENUES								
Taxes	\$ 368,075	\$ 364,000	\$ 369,031	\$ (1,031)	\$ 368,000	1.1%	\$ 367,000	-0.3%
Interest Income	1,056	600	968	(368)	600	0.0%	800	33.3%
Other Financing Sources	5,509	-	-	-	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 374,640	\$ 364,600	\$ 369,999	\$ (1,399)	\$ 368,600	1.1%	\$ 367,800	-0.2%
EXPENDITURES								
Operating Expenses	\$ 344,669	\$ 364,594	\$ 283,706	\$ 91,467	\$ 375,173	2.9%	\$ 368,075	-1.9%
TOTAL EXPENDITURES	\$ 344,669	\$ 364,594	\$ 283,706	\$ 91,467	\$ 375,173	2.9%	\$ 368,075	-1.9%
ENDING FUND BALANCE	\$ 171,654	\$ 167,188	\$ 257,947	\$ 165,081	\$ 165,081	-1.3%	\$ 164,806	-0.2%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 1.0% above the 2014 Adopted and decreased 1.9% below the 2014 Amended.

The main revenue source is Property Taxes currently levied at 9.74 mills and projected to generate approximately \$367,000 toward operations.

The 2015 Budget contains a monthly allotment of \$30,500.

**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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	232	232	232		232		232	
<b>BEGINNING FUND BALANCE</b>	\$ 22,866,714	\$ 20,604,532	\$ 25,980,861	\$ 33,786,447	\$ 25,980,861	26.1%	\$ 26,686,950	2.7%
<b>REVENUES</b>								
Taxes	\$ 20,180,215	\$ 20,184,000	\$ 20,518,270	\$ 27,730	\$ 20,546,000	1.8%	\$ 20,546,000	0.0%
Intergovernmental	531,059	527,579	599,004	(64,851)	534,153	1.2%	574,254	7.5%
Charges For Services	146,227	116,000	130,056	(14,056)	116,000	0.0%	131,000	12.9%
Fines & Forfeitures	213,881	162,000	162,242	(242)	162,000	0.0%	162,000	0.0%
Interest Income	110,284	70,000	101,499	(31,499)	70,000	0.0%	85,000	21.4%
Miscellaneous	24,698	60,015	18,617	34,824	53,441	-11.0%	20,000	-62.6%
Other Financing Sources	308,686	-	33,982	2	33,984	100.0%	-	-100.0%
<b>TOTAL REVENUES</b>	\$ 21,515,050	\$ 21,119,594	\$ 21,563,670	\$ (48,092)	\$ 21,515,578	1.9%	\$ 21,518,254	0.0%
<b>EXPENDITURES</b>								
Personnel Services	\$ 8,952,036	\$ 10,802,074	\$ 7,773,646	\$ 3,438,624	\$ 11,212,270	3.8%	\$ 11,076,123	-1.2%
Operating Expenses	4,729,383	5,963,755	3,693,594	2,700,096	6,393,690	7.2%	7,167,697	12.1%
Capital Outlay	1,255,484	1,597,500	1,015,844	912,665	1,928,529	20.7%	1,644,500	-14.7%
Other Financing Uses	3,464,000	1,275,000	1,275,000	-	1,275,000	0.0%	2,960,100	132.2%
<b>TOTAL EXPENDITURES</b>	\$ 18,400,903	\$ 19,638,329	\$ 13,758,084	\$ 7,051,405	\$ 20,809,489	6.0%	\$ 22,848,420	9.8%
<b>ENDING FUND BALANCE</b>	\$ 25,980,861	\$ 22,085,797	\$ 33,786,447	\$ 26,686,950	\$ 26,686,950	20.8%	\$ 25,356,784	-5.0%
12% Reserve							1,792,428	
<b>BALANCE AFTER RESERVE</b>							<u>23,564,356</u>	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 16.3% above the 2014 Adopted and increased 9.8% above the 2014 Amended.

The major source of revenue for the Library Department is Property Taxes currently levied at 6.36 mills and projected to generate approximately \$20.5 million for operations.

the department anticipates utilities for 2015 will increase over 2014 due to expanded operating hours and the colder weather, thus using more electricity in all branches.

Capital Outlay includes funding to replace computer equipment, two vans and 2 electric boom lifts.

Transfer to capital increased mainly for major renovations and/or maintenance for aging buildings.

# JEFFERSON PARISH, LOUISIANA

## LIBRARY

BUDGET #: 21790

### POSITIONS:

	2013 Amended Budget	2014 Amended Budget	2015 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	2	2
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	1	2	2
Computer Systems Analyst-Sr	1	1	1
Computer Systems Coordinator	1	1	1
Computer Systems Specialist	6	5	5
Custodian	1	1	1
Electrician	1	1	1
Grant/Fiscal Specialist	1	1	1
Information Specialist	1	1	1
Laborer	3	2	2
Librarian	62	62	62
Library Associate	73	79	79
Library Page	27	22	22
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	1	2	2
Truck Driver	1	1	1
Typist Clerk	11	11	11
Webmaster	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL FULL TIME</b>	<b>219</b>	<b>220</b>	<b>220</b>
<b>PART TIME:</b>			
Library Associate	9	8	8
Library Page	4	4	4
<b>TOTAL PART TIME</b>	<b>13</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

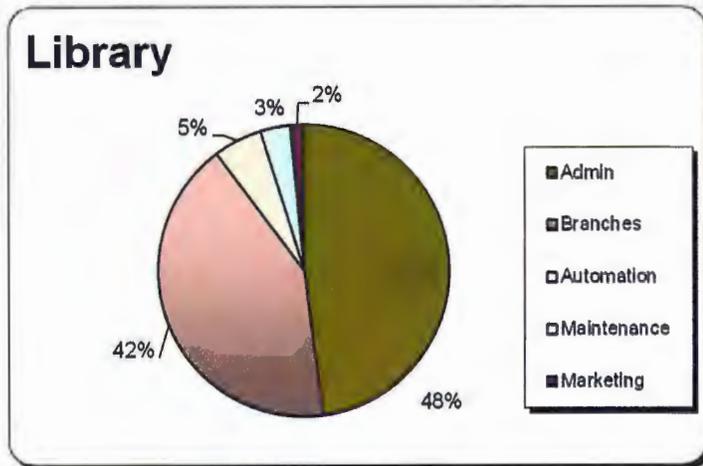
BUDGET #: 21790

(CULTURE & RECREATION FUNCTION)

### DISTRIBUTION OF FUNDING:

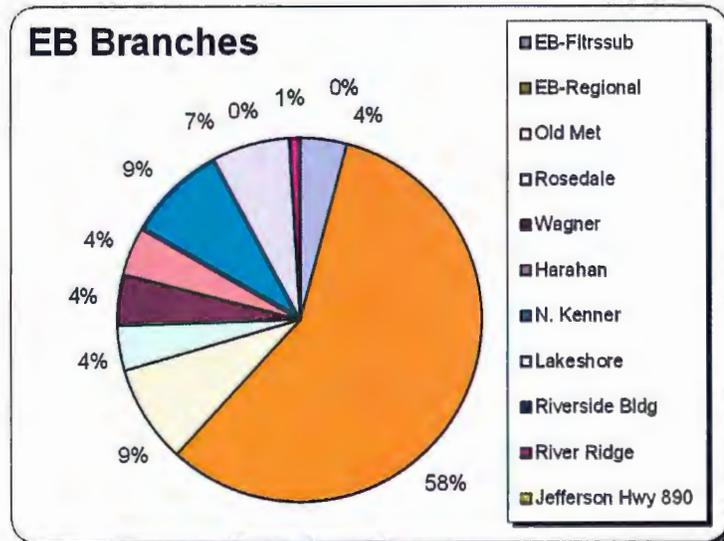
#### LIBRARY

Admin	\$ 10,956,293
Branches	\$ 9,562,151
Automation	\$ 1,232,467
Maintenance	\$ 745,067
Marketing	\$ 352,442
	\$ 22,848,420



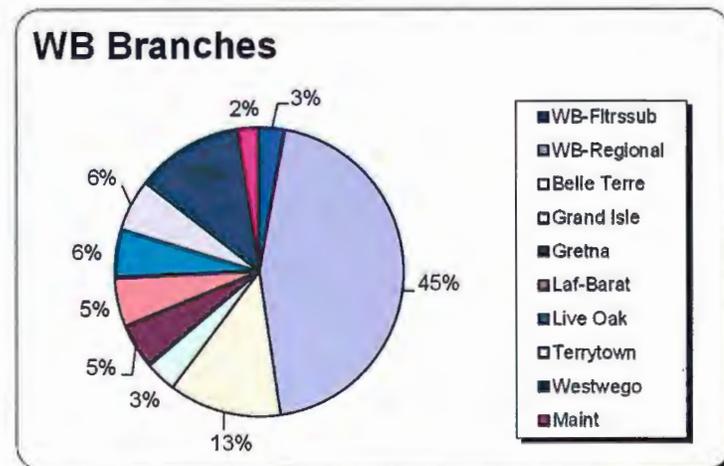
#### EB BRANCHES

EB-Filtrsub	\$ 249,324
EB-Regional	\$ 3,465,264
Old Met	\$ 522,766
Rosedale	\$ 239,728
Wagner	\$ 271,039
Harahan	\$ 259,443
N. Kenner	\$ 533,227
Lakeshore	\$ 411,046
Riverside Bldg	\$ 3,100
River Ridge	\$ 54,553
Jefferson Hwy 890	\$ -
	\$ 6,009,490



#### WB BRANCHES

WB-Filtrsub	\$ 102,085
WB-Regional	\$ 1,588,871
Belle Terre	\$ 445,756
Grand Isle	\$ 124,116
Gretna	\$ 181,571
Laf-Barat	\$ 191,677
Live Oak	\$ 195,536
Terrytown	\$ 205,082
Westwego	\$ 423,039
Maint	\$ 87,628
	\$ 3,545,361



# 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	294	295	295		295		295	
BEGINNING FUND BALANCE	\$ 9,392,997	\$ 7,024,923	\$ 9,703,768	\$ 13,923,362	\$ 9,703,768	38.1%	\$ 6,839,717	-29.5%
REVENUES								
Taxes	\$ 19,867,409	\$ 19,875,000	\$ 20,202,726	\$ 26,631	\$ 20,229,357	1.8%	\$ 20,235,000	0.0%
Intergovernmental	601,836	382,089	574,665	(34,633)	540,032	41.3%	416,750	-22.8%
Charges For Services	741,121	683,400	673,923	9,477	683,400	0.0%	676,000	-1.1%
Interest Income	59,429	51,000	52,635	(1,635)	51,000	0.0%	51,000	0.0%
Miscellaneous	80,359	55,000	51,329	3,671	55,000	0.0%	55,000	0.0%
Other Financing Sources	736,352	205,642	306,265	21,700	327,965	59.5%	224,327	-31.6%
TOTAL REVENUES	\$ 22,086,506	\$ 21,252,131	\$ 21,861,543	\$ 25,211	\$ 21,886,754	3.0%	\$ 21,658,077	-1.0%
EXPENDITURES								
Personnel Services	\$ 13,662,822	\$ 15,790,465	\$ 11,175,684	\$ 4,512,757	\$ 15,688,441	-0.6%	\$ 15,447,559	-1.5%
Operating Expenses	6,562,251	7,001,221	5,120,930	2,504,280	7,625,210	8.9%	7,474,385	-2.0%
Capital Outlay	942,089	375,200	375,335	91,819	467,154	24.5%	500,500	7.1%
Other Financing Uses	608,573	733,000	970,000	-	970,000	32.3%	350,000	-63.9%
TOTAL EXPENDITURES	\$ 21,775,735	\$ 23,899,886	\$ 17,641,949	\$ 7,108,856	\$ 24,750,805	3.6%	\$ 23,772,444	-4.0%
ENDING FUND BALANCE	\$ 9,703,768	\$ 4,377,168	\$ 13,923,362	\$ 6,839,717	\$ 6,839,717	56.3%	\$ 4,725,350	-30.9%
12% Reserve							2,540,059	
BALANCE AFTER RESERVE							2,185,291	

### BUDGET HIGHLIGHTS:

The 2015 budget decreased 0.5% below the 2014 Adopted and decreased 4 % below the 2014 Amended.

The major source of revenue for Consolidated Recreation is Property Taxes currently levied at 8.08 mills and projected to generate approximately \$20.2 million toward operations.

The 2015 budget includes funding for various heavy equipment, a box van and a boom truck. In addition, the department included funding to replace furniture, office equipment and video equipment on an as needed basis.

### PERFORMANCE INDICATORS

	2013 Actual	2014 Estimated	2015 Estimated
Bookings	6,800	6,900	6,900
Leisure Service Participation	10,418	10,000	10,000
Athletic Participation	20,412	20,500	20,000

## JEFFERSON PARISH, LOUISIANA

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

### POSITIONS:

	2013 Amended Budget	2014 Amended Budget	2015 Adopted Budget
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
A/C Heating Mechanic	2	2	2
Administrative Assistant	4	4	4
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	2	2
Maintenance Repairman	11	10	10
Payroll Clerk	1	1	1
Plumber	1	2	2
Receptionist	1	1	1
Recreation Administrator	2	2	2
Recreation Area Coordinator	6	6	6
Recreation Center Supervisor	26	27	27
Recreation Maintenance Supervisor	4	4	4
Recreation Specialist	5	0	0
Recreation Special Program Supervisor	11	16	16
Recreation Zone Manager	5	5	5
Secretary	1	1	1
Shop Carpenter	2	2	2
Small Equipment Mechanic	0	1	1
Tradeshelper	6	5	5
Truck Driver	3	3	3
Typist Clerk	11	11	11
Warehouse Supervisor	<u>2</u>	<u>2</u>	<u>2</u>
Welder	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	236	237	237
PART TIME:			
Asst. Recreation Ctr. Supervisor	58	58	58
TOTAL PART TIME	58	58	58
TOTAL POSITIONS	<u>294</u>	<u>295</u>	<u>295</u>

# JEFFERSON PARISH, LOUISIANA

## CONSOLIDATED JEFFERSON RECREATION & COMMUNITY CENTER & PLAYGROUND DISTRICT

BUDGET # : 21830

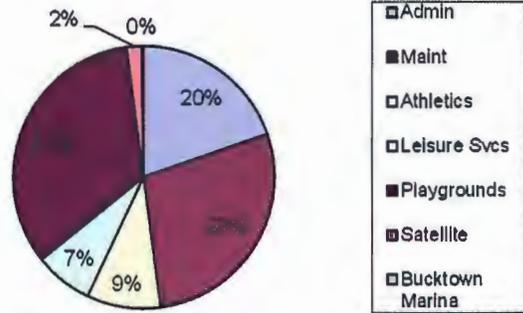
(CULTURE & RECREATION FUNCTION)

### DISTRIBUTION OF FUNDING:

#### EB Consol Playground

Admin	\$ 4,685,387
Maint	\$ 6,706,571
Athletics	\$ 2,168,161
Leisure Svcs	\$ 1,711,431
Playgrounds	\$ 8,010,694
Satellite	\$ 444,595
Bucktown Marina	\$ 45,605
	<u>\$ 23,772,444</u>

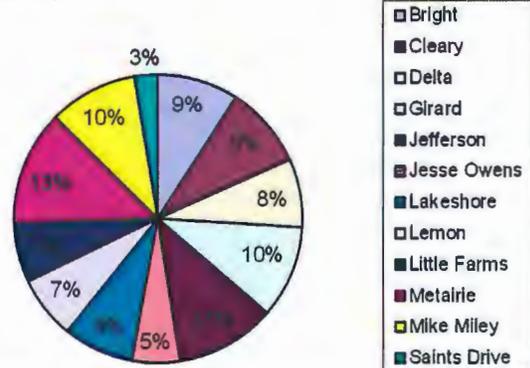
#### Consol Jeff Recreation



#### EB Playgrounds

Bright	\$ 366,088
Cleary	\$ 369,340
Delta	\$ 307,305
Girard	\$ 416,640
Jefferson	\$ 447,468
Jesse Owens	\$ 216,624
Lakeshore	\$ 318,764
Lemon	\$ 283,194
Little Farms	\$ 261,989
Metairie	\$ 524,130
Mike Miley	\$ 399,604
Saints Drive	\$ 104,736
	<u>\$ 4,015,882</u>

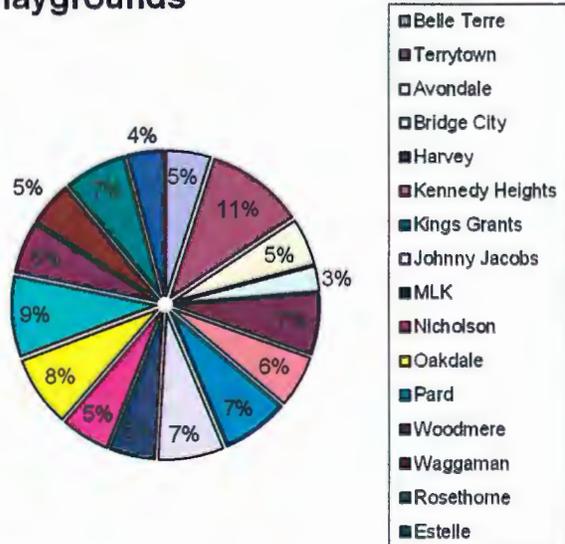
#### EB Playgrounds



#### WB Playgrounds

Belle Terre	\$ 195,368
Terrytown	\$ 431,223
Avondale	\$ 208,403
Bridge City	\$ 110,852
Harvey	\$ 270,038
Kennedy Heights	\$ 230,009
Kings Grants	\$ 299,401
Johnny Jacobs	\$ 289,116
MLK	\$ 202,411
Nicholson	\$ 219,058
Oakdale	\$ 313,469
Pard	\$ 356,652
Woodmere	\$ 228,910
Waggaman	\$ 198,784
Rosethorne	\$ 277,961
Estelle	\$ 163,157
	<u>\$ 3,994,812</u>

#### 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.

**Goals include:**

- Establish a budget to support marketing strategies that will attract events to fit Hall C availability.
- Replace interior electronics and add electronic message boards to increase advertising inventory and provide directional signage.
- Upgrade lighting for quality, energy-efficiency and minimum HD standard requirements.
- Generate revenue through sales of advertising, sponsorships and pouring rights
- Continue to address structural deficiencies through litigation and/or mediation.
- Decrease operating costs by competitive preventative maintenance accomplished through shared resources with General Services.

**DEPARTMENTAL SUMMARY:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	13	12	12		12		12	
<b>BEGINNING FUND BALANCE</b>	\$ 719,512	\$ 644,417	\$ 832,354	\$ 828,680	\$ 832,354	29.2%	\$ 432,560	-48.0%
<b>REVENUES</b>								
Intergovernmental	\$ 462,747	\$ 415,000	\$ 308,752	\$ 106,248	\$ 415,000	0.0%	\$ 415,000	0.0%
Charges For Services	602,733	528,200	591,571	1,629	593,200	12.3%	596,000	0.5%
Interest Income	3,201	1,500	2,320	(820)	1,500	0.0%	2,000	33.3%
Miscellaneous	237,179	100	5,992	502	6,494	6394.0%	-	592.9%
Other Financing Sources	50,423	45,000	75,000	-	75,000	66.7%	45,000	#REF!
<b>TOTAL REVENUES</b>	\$ 1,356,283	\$ 989,800	\$ 983,635	\$ 107,559	\$ 1,091,194	10.2%	\$ 1,058,000	-3.0%
<b>EXPENDITURES</b>								
Personnel Services	\$ 519,236	\$ 669,664	\$ 448,357	\$ 243,321	\$ 691,678	3.3%	\$ 632,566	-8.5%
Operating Expenses	687,221	702,582	533,498	223,695	757,193	7.8%	708,401	-6.4%
Capital Outlay	36,984	44,000	5,454	36,663	42,117	-4.3%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	\$ 1,243,441	\$ 1,416,246	\$ 987,309	\$ 503,679	\$ 1,490,988	5.3%	\$ 1,340,967	-10.1%
<b>ENDING FUND BALANCE</b>	\$ 832,354	\$ 217,971	\$ 828,680	\$ 432,560	\$ 432,560	98.4%	\$ 149,593	-65.4%
12% Reserve							149,213	
<b>BALANCE AFTER RESERVE</b>							380	

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 5.3% below the 2014 Adopted and decreased 10.1% below 2014 Amended, as a result of keeping expenditures in line with available resources.

# JEFFERSON PARISH, LOUISIANA

## ALARIO CENTER

BUDGET #: 21850

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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	1	1	1
Alario Center Market/Sales Associate	2	2	2
Assistant Alario Center GM	1	1	1
Executive Assistant	1	1	1
Foreman	1	1	1
Laborer	4	3	3
Secretary	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	13	12	12
TOTAL POSITIONS	<u>13</u>	<u>12</u>	<u>12</u>

**JEFFERSON PARISH, LOUISIANA**

WEST JEFFERSON PARK and COMMUNITY CENTER and PLAYGROUND DISTRICT

BUDGET # : 21930  
(CULTURE & RECREATION FUNCTION)

**MISSION/FUNCTION(S):**

Parc Des Families is a 610-acre tract of land located in Marrero, Louisiana. This park is being maintained as an open green space for both active and passive recreation and leisure pursuits.

**DEPARTMENTAL SUMMARY:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 494,600	\$ 58,416	\$ 109,828	\$ 457,309	\$ 109,828	88.0%	\$ 249,097	126.8%
<b>REVENUES</b>								
Charge for Services	\$ 945,399	\$ 944,000	\$ 757,246	\$ 186,754	\$ 944,000	0.0%	\$ 944,000	0.0%
Interest Income	1,525	1,000	333	667	1,000	0.0%	1,000	0.0%
<b>TOTAL REVENUES</b>	<u>\$ 946,924</u>	<u>\$ 945,000</u>	<u>\$ 757,579</u>	<u>\$ 187,421</u>	<u>\$ 945,000</u>	0.0%	<u>\$ 945,000</u>	0.0%
<b>EXPENDITURES</b>								
Operating Expenses	\$ 95,863	\$ 139,418	\$ 82,273	\$ 46,006	\$ 128,279	-8.0%	\$ 142,998	11.5%
Other Financing Uses	1,235,833	654,811	327,825	349,627	677,452	3.5%	695,424	2.7%
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,331,696</u>	<u>\$ 794,229</u>	<u>\$ 410,098</u>	<u>\$ 395,633</u>	<u>\$ 805,731</u>	1.4%	<u>\$ 838,422</u>	4.1%
ENDING FUND BALANCE	<u>\$ 109,828</u>	<u>\$ 209,187</u>	<u>\$ 457,309</u>	<u>\$ 249,097</u>	<u>\$ 249,097</u>	19.1%	<u>\$ 355,675</u>	42.8%
12% Reserve							159,804	
BALANCE AFTER RESERVE							<u>195,871</u>	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 5.6% above the 2014 Adopted and increased 4.1% above the 2014 Amended budgets.

The major source of revenue is a monthly service charge of \$1.25 per household to generate \$944,000 for operations.

The department anticipates a slight increase in operating expenses as the project progresses.

**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	2013 Actual Audited N/A	2014 Adopted Budget N/A	2014 YTD Actual N/A	Estimated Remaining for 2014	2014 Amended Budget N/A	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget N/A	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 138,444	\$ 175,509	\$ 176,575	\$ 275,543	\$ 176,575	0.6%	\$ 183,279	3.8%
<b>REVENUES</b>								
Taxes	\$ 376,046	\$ 376,000	\$ 378,409	\$ 1,591	\$ 380,000	1.1%	\$ 376,000	-1.1%
Interest Income	1,073	1,000	1,005	(5)	1,000	0.0%	1,000	0.0%
Other Financing Sources	5,058	-	-	-	-	0.0%	-	0.0%
<b>TOTAL REVENUES</b>	<u>\$ 382,177</u>	<u>\$ 377,000</u>	<u>\$ 379,414</u>	<u>\$ 1,586</u>	<u>\$ 381,000</u>	1.1%	<u>\$ 377,000</u>	-1.0%
<b>EXPENDITURES</b>								
Operating Expenses	\$ 344,046	\$ 374,296	\$ 280,446	\$ 93,850	\$ 374,296	0.0%	\$ 380,422	1.6%
<b>TOTAL EXPENDITURES</b>	<u>\$ 344,046</u>	<u>\$ 374,296</u>	<u>\$ 280,446</u>	<u>\$ 93,850</u>	<u>\$ 374,296</u>	0.0%	<u>\$ 380,422</u>	1.6%
ENDING FUND BALANCE	\$ 176,575	\$ 178,213	\$ 275,543	\$ 183,279	\$ 183,279	2.8%	\$ 179,857	-1.9%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 1.6% above the 2014 Adopted and increased 1.6% above the 2014 Amended.

The main revenue source is Property Taxes currently levied at 10 mills and projected to generate approximately \$376,000 toward operations.

The 2015 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:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	30	30	30		30		30	
BEGINNING FUND BALANCE	\$ 514,435	\$ 390,851	\$ 665,747	\$ 724,686	\$ 665,747	70.3%	\$ 459,509	-31.0%
<b>REVENUES</b>								
Charges For Services	\$ 1,914,607	\$ 1,861,000	\$ 1,603,208	\$ 268,292	\$ 1,871,500	0.6%	\$ 1,930,500	3.2%
Interest Income	1,435	1,000	1,322	178	1,500	50.0%	1,500	0.0%
Miscellaneous	750	-	3,665	(3,665)	-	0.0%	-	0.0%
Other Financing Sources	83,050	-	25,000	-	25,000	100.0%	-	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 1,999,842</b>	<b>\$ 1,862,000</b>	<b>\$ 1,633,195</b>	<b>\$ 264,805</b>	<b>\$ 1,898,000</b>	<b>1.9%</b>	<b>\$ 1,932,000</b>	<b>1.8%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 1,194,692	\$ 1,393,356	\$ 1,058,869	\$ 382,821	\$ 1,441,690	3.5%	\$ 1,552,781	7.7%
Operating Expenses	634,835	592,978	513,172	147,061	660,233	11.3%	616,907	-6.6%
Capital Outlay	19,003	-	2,215	100	2,315	100.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,848,530</b>	<b>\$ 1,986,334</b>	<b>\$ 1,574,256</b>	<b>\$ 529,982</b>	<b>\$ 2,104,238</b>	<b>5.9%</b>	<b>\$ 2,169,688</b>	<b>3.1%</b>
ENDING FUND BALANCE	\$ 665,747	\$ 266,517	\$ 724,686	\$ 459,509	\$ 459,509	72.4%	\$ 221,821	-51.7%
12% Reserve							221,824	
BALANCE AFTER RESERVE							-	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 9.2% above the 2014 Adopted and increased 3.1% above the 2014 Amended.

The major source of revenue is a monthly service charge of \$1.38 per household projected to generate \$1.86 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>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	9	9	9		9		9	
BEGINNING FUND BALANCE	\$ 225,015	\$ 998,191	\$ 1,123,925	\$ <del>334,298</del>	\$ 1,123,925	12.6%	\$ 589,051	-47.6%
REVENUES								
Taxes	\$ 442,000	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	0.0%	\$ 400,000	0.0%
Intergovernmental	579,814	\$ 440,000	382,099	57,901	440,000	100.0%	440,000	0.0%
Charge for Services	93,568	112,500	62,540	54,960	117,500	4.4%	102,500	-12.8%
Interest Income	1,777	200	4,034	1,166	5,200	2500.0%	3,200	-38.5%
	-	-	2,951	-	-	0.0%	-	0.0%
Other Financing Sources	296,038	-	-	-	-	100.0%	-	100.0%
TOTAL REVENUES	\$ 1,413,197	\$ 952,700	\$ 451,624	\$ 514,027	\$ 962,700	1.0%	\$ 945,700	-1.8%
EXPENDITURES								
Personnel Services	\$ 319,112	\$ 367,225	\$ 255,335	\$ 124,086	\$ 379,421	3.3%	\$ 395,080	4.1%
Operating Expenses	195,175	298,563	166,961	132,237	299,198	0.2%	390,146	30.4%
Capital Outlay	-	-	-	-	-	0.0%	67,500	-100.0%
Other Financing Uses	-	-	818,955	-	818,955	0.0%	-	0.0%
TOTAL EXPENDITURES	\$ 514,287	\$ 665,788	\$ 1,241,251	\$ 256,323	\$ 1,497,574	124.9%	\$ 852,726	-43.1%
ENDING FUND BALANCE	\$ 1,123,925	\$ 1,285,103	\$ 334,298	\$ 592,002	\$ 589,051	-54.2%	\$ 682,025	15.8%
12% Reserve							61,714	
BALANCE AFTER RESERVE							620,311	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 28.1% above the 2014 Adopted and decreased 43.1% below the 2014 Amended, the result of a non-recurring transfer to Capital.

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.

The 2015 budget include funds to purchase various equipment on an as needed basis and to replace a cutaway van.

# JEFFERSON PARISH, LOUISIANA

## LASALLE PARK

BUDGET #: 21970

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### POSITIONS:

	<u>2013</u> <u>Amended</u> <u>Budget</u>	<u>2014</u> <u>Amended</u> <u>Budget</u>	<u>2015</u> <u>Adopted</u> <u>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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 1,378,194	100.0%
REVENUES								
Charges for Services	\$ -	\$ 630,000	\$ 443,721	\$ 186,279	\$ 630,000	0.0%	\$ 600,000	-4.8%
Interest Income	-	-	2,240	(2,240)	-	0.0%	-	0.0%
Other Financing Sources	-	-	2,070,910	45,347	2,116,257	100.0%	-	-100.0%
TOTAL REVENUES	\$ -	\$ 630,000	\$ 2,516,871	\$ 229,386	\$ 2,746,257	335.9%	\$ 600,000	-78.2%
EXPENDITURES								
Operating Expenses	\$ -	\$ -	\$ 102,850	\$ 76,650	\$ 179,500	0.0%	\$ -	-100.0%
Other Financing Uses	-	239,052	1,163,563	25,000.0	1,188,563	397.2%	237,884	-80.0%
TOTAL EXPENDITURES	\$ -	\$ 239,052	\$ 1,266,413	\$ 101,650	\$ 1,368,063	472.3%	\$ 237,884	-82.6%
ENDING FUND BALANCE	\$ -	\$ 390,948	\$ 1,250,458	\$ 127,736	\$ 1,378,194	252.5%	\$ 1,740,310	26.3%
12% Reserve							-	
BALANCE AFTER RESERVE							\$ 1,740,310	

**BUDGET HIGHLIGHTS:**

Funds were previously accounted for in the capital budget but due the allowable uses it was determined accounting for in the operating budget was more appropriate.

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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 1,315,402	100.0%
REVENUES								
Charges for Services	\$ -	\$ 1,818,000	\$ 1,037,917	\$ 780,083	\$ 1,818,000	0.0%	\$ 1,630,000	-10.3%
Interest Income	-	-	2,176	(2,176)	-	0.0%	-	0.0%
Other Financing Sources	-	-	1,828,998	12,479	1,841,477	0.0%	-	-100.0%
TOTAL REVENUES	\$ -	\$ 1,818,000	\$ 2,869,091	\$ 790,386	\$ 3,659,477	101.3%	\$ 1,630,000	-55.5%
EXPENDITURES								
Operating Expenses	\$ -	\$ -	\$ 392,737	\$ 265,520	\$ 658,257	100.0%	\$ -	-100.0%
Other Financing Uses	-	472,775	1,598,118	87,700	1,685,818	256.6%	471,960	-72.0%
TOTAL EXPENDITURES	\$ -	\$ 472,775	\$ 1,990,855	\$ 353,220	\$ 2,344,075	395.8%	\$ 471,960	-79.9%
ENDING FUND BALANCE	\$ -	\$ 1,345,225	\$ 878,236	\$ 437,166	\$ 1,315,402	-2.2%	\$ 2,473,442	88.0%
12% Reserve							-	
BALANCE AFTER RESERVE							\$ 2,473,442	

**BUDGET HIGHLIGHTS:**

Funds were previously accounted for in the capital budget but due the allowable uses it was determined accounting for in the operating budget was more appropriate.

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:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	N/A	N/A	N/A	-	-	0.0%	\$ 4,161,853	100.0%
<b>REVENUES</b>								
Taxes	\$ -	\$ 1,150,000	\$ 886,301	\$ 263,699	\$ 1,150,000	0.0%	\$ 1,300,000	13.0%
Other Financing Uses	-	-	3,573,691	-	3,593,691	100.0%	-	-100.0%
<b>TOTAL REVENUES</b>	\$ -	\$ 1,150,000	\$ 4,459,992	\$ 263,699	\$ 4,743,691	312.5%	\$ 1,300,000	-72.6%
<b>EXPENDITURES</b>								
Operating Expenses	\$ -	-	\$ 227,952	\$ 128,596	\$ 356,548	100.0%	-	-100.0%
Other Financing Uses	-	-	225,290	-	225,290	100.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	\$ -	-	\$ 453,242	\$ 128,596	\$ 581,838	100.0%	-	-100.0%
ENDING FUND BALANCE	\$ -	\$ 1,150,000	\$ 4,006,750	\$ 135,103	\$ 4,161,853	261.9%	\$ 5,461,853	31.2%
12% Reserve							-	
BALANCE AFTER RESERVE							\$ 5,461,853	

**BUDGET HIGHLIGHTS:**

Funds were previously accounted for in the capital budget but due the allowable uses it was determined accounting for in the operating budget was more appropriate.

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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 4,303,886	100.0%
<b>REVENUES</b>								
Charges for Services	\$ -	\$ 2,400,000	\$ 1,561,968	\$ 838,032	\$ 2,400,000	0.0%	\$ 2,200,000	-8.3%
Interest Income	-	-	6,655	(6,655)	-	0.0%	-	0.0%
Other Financing Uses	-	-	4,588,182	32,902	4,621,084	100.0%	-	-100.0%
<b>TOTAL REVENUES</b>	\$ -	\$ 2,400,000	\$ 6,156,805	\$ 864,279	\$ 7,021,084	192.5%	\$ 2,200,000	-68.7%
<b>EXPENDITURES</b>								
Operating Expenses	\$ -	\$ -	\$ 339,804	\$ 73,466	\$ 413,270	100.0%	\$ -	-100.0%
Capital Outlay	-	-	35,000	-	95,266		-	
Other Financing Uses	-	-	1,744,650	464,012	2,208,662	100.0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 2,119,454	\$ 537,478	\$ 2,717,198	0.0%	\$ -	-100.0%
ENDING FUND BALANCE	\$ -	\$ 2,400,000	\$ 4,037,351	\$ 326,801	\$ 4,303,886	79.3%	\$ 6,503,886	51.1%
12% Reserve							-	
BALANCE AFTER RESERVE							\$ 6,503,886	

**BUDGET HIGHLIGHTS:**

Funds were previously accounted for in the capital budget but due the allowable uses it was determined accounting for in the operating budget was more appropriate.

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	2013 Actual Audited N/A	2014 Adopted Budget N/A	2014 YTD Actual N/A	Estimated Remaining for 2014	2014 Amended Budget N/A	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget N/A	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 71,763	\$ 104,192	\$ 112,095	\$ 300,665	\$ 112,095	7.6%	\$ 121,389	8.3%
REVENUES								
Taxes	\$ 723,595	\$ 716,000	\$ 726,980	\$ (2,980)	\$ 724,000	1.1%	\$ 724,000	0.0%
Intergovernmental	9,543	9,543	9,520	23	9,543	0.0%	9,520	-0.2%
Interest Income	1,327	1,000	1,315	(315)	1,000	0.0%	1,000	0.0%
TOTAL REVENUES	\$ 744,081	\$ 726,543	\$ 737,815	\$ (3,272)	\$ 734,543	1.1%	\$ 734,520	0.0%
EXPENDITURES								
Operating Expenses	\$ 703,749	\$ 725,249	\$ 549,245	\$ 176,004	\$ 725,249	0.0%	\$ 738,995	1.9%
Other Financing Uses	-	-	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES	\$ 703,749	\$ 725,249	\$ 549,245	\$ 176,004	\$ 725,249	0.0%	\$ 738,995	1.9%
ENDING FUND BALANCE	\$ 112,095	\$ 105,486	\$ 300,665	\$ 121,369	\$ 121,389	15.1%	\$ 116,914	-3.7%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 1.9% above the 2014 Adopted and increased 1.9% above the 2014 Amended.

The main revenue source is Property Taxes currently levied at 19.2 mills and projected to generate approximately \$724,000 toward operations.

The 2015 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	2013 Actual Audited N/A	2014 Adopted Budget N/A	2014 YTD Actual N/A	Estimated Remaining for 2014	2014 Amended Budget N/A	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget N/A	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 99,701	\$ 185,428	\$ 172,069	\$ 400,456	\$ 172,069	-7.2%	\$ 234,988	36.6%
<b>REVENUES</b>								
Taxes	\$ 634,076	\$ 646,000	\$ 687,499	\$ (11,499)	\$ 676,000	4.6%	\$ 660,000	-2.4%
Intergovernmental	14,758	14,759	16,223	36	16,259	10.2%	14,723	-9.4%
Interest Income	1,337	1,300	1,400	(100)	1,300	0.0%	1,300	0.0%
<b>TOTAL REVENUES</b>	<u>\$ 651,270</u>	<u>\$ 662,059</u>	<u>\$ 705,122</u>	<u>\$ (11,563)</u>	<u>\$ 693,559</u>	4.8%	<u>\$ 676,023</u>	-2.5%
<b>EXPENDITURES</b>								
Operating Expenses	\$ 578,902	\$ 630,640	\$ 476,735	\$ 153,905	\$ 630,640	0.0%	\$ 671,730	6.5%
<b>TOTAL EXPENDITURES</b>	<u>\$ 578,902</u>	<u>\$ 630,640</u>	<u>\$ 476,735</u>	<u>\$ 153,905</u>	<u>\$ 630,640</u>	0.0%	<u>\$ 671,730</u>	6.5%
ENDING FUND BALANCE	\$ 172,069	\$ 216,847	\$ 400,456	\$ 234,988	\$ 234,988	8.4%	\$ 239,281	1.8%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 6.5% above the 2014 Adopted and the 2014 Amended.

The main revenue source is Property Taxes currently levied at 16.72 mills and projected to generate approximately \$660,000 for operations.

The 2015 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	282	281	281		281		281	
BEGINNING FUND BALANCE	\$ 3,736,931	\$ 7,844,975	\$ 9,909,037	\$ 22,652,628	\$ 9,909,037	26.3%	\$ 14,226,825	43.6%
REVENUES								
Taxes	\$ 36,746,523	\$ 36,787,000	\$ 37,366,125	\$ 97,875	\$ 37,464,000	1.8%	\$ 37,464,000	0.0%
Intergovernmental	2,047,068	2,047,068	1,750,496	296,572	2,047,068	0.0%	2,062,302	0.7%
Charge for Services	411,028	408,000	411,029	(3,029)	408,000	0.0%	408,000	0.0%
Interest Income	72,269	50,000	82,373	(32,373)	50,000	0.0%	50,000	0.0%
Miscellaneous	52,800	25,000	32,918	(7,918)	25,000	0.0%	25,000	0.0%
Other Financing Sources	804,503	37,085	37,085	-	37,085	0.0%	38,568	4.0%
TOTAL REVENUES	\$ 40,134,191	\$ 39,354,153	\$ 39,680,026	\$ 351,127	\$ 40,031,153	1.7%	\$ 40,047,870	0.0%
EXPENDITURES								
Personnel Services	\$ 26,611,525	\$ 27,498,049	\$ 23,063,300	\$ 5,798,887	\$ 28,862,187	5.0%	\$ 28,944,584	0.3%
Operating Expenses	3,739,076	4,345,135	2,944,448	1,907,562	4,852,010	11.7%	4,673,014	-3.7%
Capital Outlay	611,484	1,158,000	928,687	870,481	1,799,168	55.4%	2,143,980	19.2%
Other Financing Uses	3,000,000	-	-	200,000	200,000	0.0%	-	0.0%
TOTAL EXPENDITURES	\$ 33,962,085	\$ 33,001,184	\$ 26,936,435	\$ 8,776,930	\$ 35,713,365	8.2%	\$ 35,761,578	0.1%
ENDING FUND BALANCE	\$ 9,909,037	\$ 14,197,944	\$ 22,652,628	\$ 14,226,825	\$ 14,226,825	0.2%	\$ 18,513,117	30.1%
12% Reserve							3,715,450	
BALANCE AFTER RESERVE							14,797,667	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 8.4% above the 2014 Adopted and increased 0.1% above the 2014 Amended.

The main revenue source is Property Taxes currently levied at 25 mills and projected to generate approximately \$37.4 million for operations.

Capital outlay includes funding to replace a ladder truck and a pumper.

**PERFORMANCE INDICATORS**

	2013 Actual	2014 Estimated	2015 Estimated
Inspections	7,000	11,465	7,076
Scheduled training Classes	85	730	550
Department Training in House	110	820	344
Public Education (School Visits)	90	90	64

# JEFFERSON PARISH, LOUISIANA

## EAST BANK CONSOLIDATED FIRE

BUDGET # : 22100

### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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	1	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>275</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>282</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	2013 Actual Audited N/A	2014 Adopted Budget N/A	2014 YTD Actual N/A	Estimated Remaining for 2014	2014 Amended Budget N/A	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget N/A	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 620,851	\$ 1,163,246	\$ 1,192,730	\$ 2,681,822	\$ 1,192,730	2.5%	\$ 2,127,364	78.4%
<b>REVENUES</b>								
Taxes	\$ 2,875,501	\$ 2,887,000	\$ 3,000,400	\$ 5,600	\$ 3,006,000	4.1%	\$ 3,006,000	0.0%
Intergovernmental	202,639	202,640	207,120	(4,480)	202,640	0.0%	207,120	2.2%
Charges For Services	372,780	350,000	297,970	52,030	350,000	0.0%	373,000	6.6%
Interest Income	7,470	5,000	8,195	(3,195)	5,000	0.0%	7,500	50.0%
Other Financing Sources	28,947	-	-	-	-	0.0%	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 3,487,337</b>	<b>\$ 3,444,640</b>	<b>\$ 3,513,685</b>	<b>\$ 49,955</b>	<b>\$ 3,563,640</b>	<b>3.5%</b>	<b>\$ 3,593,620</b>	<b>4.3%</b>
<b>EXPENDITURES</b>								
Operating Expenses	\$ 2,880,458	\$ 2,591,343	\$ 1,987,508	\$ 604,413	\$ 2,591,921	0.0%	\$ 2,591,214	0.0%
Other Financing Uses	35,000	37,065	37,085	-	37,085	0.0%	38,568	4.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,915,458</b>	<b>\$ 2,628,428</b>	<b>\$ 2,024,593</b>	<b>\$ 604,413</b>	<b>\$ 2,629,006</b>	<b>0.0%</b>	<b>\$ 2,629,782</b>	<b>0.0%</b>
ENDING FUND BALANCE	\$ 1,192,730	\$ 1,979,458	\$ 2,681,822	\$ 2,127,364	\$ 2,127,364	7.5%	\$ 3,091,202	45.3%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 0.1% above the 2014 Adopted and remained consistent with the 2014 Amended.

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

The 2015 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 3,101,170	\$ 3,415,662	\$ 3,435,854	\$ 2,835,152	\$ 3,435,854	0.6%	\$ 2,204,203	-35.8%
REVENUES								
Taxes	\$ 2,765,228	\$ 2,690,000	\$ 2,772,560	\$ 440	\$ 2,773,000	3.1%	\$ 3,389,000	22.2%
Intergovernmental	136,311	136,312	139,003	(2,691)	136,312	0.0%	139,003	2.0%
Interest Income	15,282	10,000	13,438	(3,438)	10,000	0.0%	10,000	0.0%
Other Financing Sources	32,152	-	-	22,690	22,690	0.0%	-	0.0%
TOTAL REVENUES	\$ 2,948,973	\$ 2,836,312	\$ 2,925,001	\$ 17,001	\$ 2,942,002	3.7%	\$ 3,538,003	20.3%
EXPENDITURES								
Operating Expenses	\$ 2,614,289	\$ 2,673,653	\$ 3,525,703	\$ 647,950	\$ 4,173,653	56.1%	\$ 2,673,134	-36.0%
TOTAL EXPENDITURES	\$ 2,614,289	\$ 2,673,653	\$ 3,525,703	\$ 647,950	\$ 4,173,653	56.1%	\$ 2,673,134	-36.0%
ENDING FUND BALANCE	\$ 3,435,854	\$ 3,578,321	\$ 2,835,152	\$ 2,204,203	\$ 2,204,203	-38.4%	\$ 3,069,072	39.2%

**BUDGET HIGHLIGHTS:**

The 2015 budget remained consistent with the 2014 adopted and decreased 36% below the 2014 Amended, the 2014 budget included a one-time additional allocation of \$1.5 million for the purchase of 2 new apparatus.

The main revenue source is a renewed Property Tax levied at 20 mills and is projected to generate approximately \$3.36 million toward operations.

The 2015 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 4,516,753	\$ 5,660,130	\$ 5,691,366	\$ 7,533,777	\$ 5,691,366	0.6%	\$ 6,804,976	19.6%
REVENUES								
Taxes	\$ 4,436,463	\$ 4,421,000	\$ 4,299,089	\$ 121,911	\$ 4,421,000	0.0%	\$ 4,416,000	-0.1%
Intergovernmental	124,374	124,375	126,133	(1,758)	124,375	0.0%	126,133	1.4%
Interest Income	24,118	12,000	22,449	(10,449)	12,000	0.0%	19,000	58.3%
TOTAL REVENUES	\$ 4,624,419	\$ 4,557,375	\$ 4,447,671	\$ 109,704	\$ 4,557,375	0.0%	\$ 4,561,133	0.1%
EXPENDITURES								
Operating Expenses	\$ 3,449,806	\$ 3,443,765	\$ 2,605,260	\$ 838,505	\$ 3,443,765	0.0%	\$ 3,443,647	0.0%
TOTAL EXPENDITURES	\$ 3,449,806	\$ 3,443,765	\$ 2,605,260	\$ 838,505	\$ 3,443,765	0.0%	\$ 3,443,647	0.0%
ENDING FUND BALANCE	\$ 5,691,366	\$ 6,773,740	\$ 7,533,777	\$ 6,804,976	\$ 6,804,976	0.5%	\$ 7,522,462	16.4%

**BUDGET HIGHLIGHTS:**

The 2015 budget remain consistent with the 2014 Adopted and 2014 Amended.

The main revenue source is Property Taxes currently levied at 23.92 mills and projected to generate approximately \$4.4 million towards operations.

The 2015 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 634,617	\$ 679,857	\$ 615,970	\$ 1,676,363	\$ 615,970	-9.4%	\$ 744,687	20.9%
REVENUES								
Taxes	\$ 3,811,922	\$ 3,892,900	\$ 4,013,109	\$ 8,791	\$ 4,021,900	3.3%	\$ 3,892,000	-3.2%
Intergovernmental	108,253	108,253	110,183	(1,930)	108,253	0.0%	110,183	1.8%
Charges For Services	301,064	300,000	257,884	42,116	300,000	0.0%	300,000	0.0%
Interest Income	7,087	5,000	6,429	(1,429)	5,000	0.0%	5,000	0.0%
Miscellaneous	6,498	-	-	-	-	0.0%	-	0.0%
Other Financing Sources	16,125	-	-	-	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 4,250,949	\$ 4,306,153	\$ 4,387,605	\$ 47,548	\$ 4,435,153	3.0%	\$ 4,307,183	-2.9%
EXPENDITURES								
Operating Expenses	\$ 3,947,596	\$ 3,983,946	\$ 3,005,212	\$ 979,224	\$ 3,984,436	0.0%	\$ 4,075,523	2.3%
Other Financing Uses	322,000	322,000	322,000	-	322,000	0.0%	322,000	0.0%
TOTAL EXPENDITURES	\$ 4,269,596	\$ 4,305,946	\$ 3,327,212	\$ 979,224	\$ 4,306,436	0.0%	\$ 4,397,523	2.1%
ENDING FUND BALANCE	\$ 615,970	\$ 680,064	\$ 1,676,363	\$ 744,687	\$ 744,687	9.5%	\$ 654,347	-12.1%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 2.1% above the 2014 Adopted and increased 2.1% above the 2014 Amended.

The 2015 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 \$3.89 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,568,688	\$ 1,884,035	\$ 1,893,584	\$ 4,203,867	\$ 1,893,584	0.5%	\$ 2,414,672	27.5%
<b>REVENUES</b>								
Taxes	\$ 7,421,233	\$ 7,420,876	\$ 7,619,410	\$ 43,466	\$ 7,662,876	3.3%	\$ 7,662,000	0.0%
Intergovernmental	251,123	251,123	259,435	(8,312)	251,123	0.0%	259,829	3.5%
Interest Income	17,075	12,000	16,026	(4,026)	12,000	0.0%	12,000	0.0%
Other Financing Sources	249,063	-	-	-	-	0.0%	-	0.0%
<b>TOTAL REVENUES</b>	\$ 7,938,494	\$ 7,683,999	\$ 7,894,871	\$ 31,128	\$ 7,925,999	3.1%	\$ 7,933,829	0.1%
<b>EXPENDITURES</b>								
Operating Expenses	\$ 7,613,598	\$ 7,404,911	\$ 5,584,588	\$ 1,820,323	\$ 7,404,911	0.0%	\$ 7,407,251	0.0%
<b>TOTAL EXPENDITURES</b>	\$ 7,613,598	\$ 7,404,911	\$ 5,584,588	\$ 1,820,323	\$ 7,404,911	0.0%	\$ 7,407,251	0.0%
<b>ENDING FUND BALANCE</b>	\$ 1,893,584	\$ 2,163,123	\$ 4,203,867	\$ 2,414,672	\$ 2,414,672	11.6%	\$ 2,941,250	21.8%

**BUDGET HIGHLIGHTS:**

The 2015 budget remain consistent with the 2014 Adopted and 2014 Amended.

The main revenue source is Property Taxes currently levied at 24.45 mills and projected to generate approximately \$7.6 million for operations.

The 2015 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	1	1	1		1		1	
BEGINNING FUND BALANCE	\$ 120,621	\$ 120,155	\$ 502	\$ 284,960	\$ 502	-99.6%	\$ -	-100%
<b>REVENUES</b>								
Other Intergovernmental	\$ 159,112	\$ 171,559	\$ 123,333	\$ 54,223	\$ 177,556	100.0%	\$ 165,467	-6.8%
Charges For Services	7,237,073	7,333,000	3,947,051	3,385,949	7,333,000	0.0%	7,333,000	0.0%
Interest Income	2,601	1,100	2,316	(1,216)	1,100	0.0%	1,100	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 7,399,661</b>	<b>\$ 7,505,659</b>	<b>\$ 4,072,700</b>	<b>\$ 3,438,956</b>	<b>\$ 7,511,656</b>	0.1%	<b>\$ 7,499,567</b>	-0.2%
<b>EXPENDITURES</b>								
Personnel Services	\$ 159,113	\$ 175,284	\$ 144,038	\$ 40,046	\$ 184,084	5.0%	\$ 165,467	-10.1%
Operating Expenses	7,360,667	7,334,100	3,644,204	3,683,870	7,328,074	-0.1%	7,334,100	0.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,519,780</b>	<b>\$ 7,509,384</b>	<b>\$ 3,788,242</b>	<b>\$ 3,723,916</b>	<b>\$ 7,512,158</b>	0.0%	<b>\$ 7,499,567</b>	-0.2%
ENDING FUND BALANCE	\$ 502	\$ 116,430	\$ 284,960	\$ -	\$ -	-100.0%	\$ -	0.0%

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 0.1% below the 2014 Adopted and decreased 0.2% below the 2014 Amended.

Jefferson Parish Sheriff's Office operates the Jefferson Parish Communication District. The JP Telecommunications pay the salary of Ken Martin whose salary is reimbursed by JPSO via a current CEA.

**JEFFERSON PARISH, LOUISIANA**  
EMERGENCY COMMUNICATIONS

BUDGET #: 22160

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**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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

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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 844	\$ 456	\$ 3,160	\$ 120,194	\$ 3,160	0.0%	\$ -	0.0%
<b>REVENUES</b>								
Taxes	\$ 487,403	\$ 500,000	\$ 494,218	\$ 5,782	\$ 500,000	0.0%	\$ 533,000	6.6%
Interest Income	788	649	696	(47)	649	0.0%	649	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 488,191</b>	<b>\$ 500,649</b>	<b>\$ 494,914</b>	<b>\$ 5,735</b>	<b>\$ 500,649</b>	<b>0.0%</b>	<b>\$ 533,649</b>	<b>6.6%</b>
<b>EXPENDITURES</b>								
Operating Expenses	\$ 485,875	\$ 500,679	\$ 377,880	\$ 125,929	\$ 503,809	0.6%	\$ 533,649	5.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 485,875</b>	<b>\$ 500,679</b>	<b>\$ 377,880</b>	<b>\$ 125,929</b>	<b>\$ 503,809</b>	<b>0.6%</b>	<b>\$ 533,649</b>	<b>5.9%</b>
ENDING FUND BALANCE	\$ 3,160	\$ 426	\$ 120,194	\$ -	\$ -	0.0%	\$ -	0.0%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 6.6% above the 2014 Adopted and increased 5.9% above the 2014 Amended a result of fee increases for Stonebridge.

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 \$380.38 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:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 66	\$ 456	\$ 477	\$ 82,551	\$ 477	0.0%	\$ -	0.0%
REVENUES								
Taxes	\$ 329,500	\$ 341,000	\$ 337,442	\$ 3,558	\$ 341,000	0.0%	\$ 349,000	2.3%
Interest Income	512	349	452	(103)	349	0.0%	349	0.0%
TOTAL REVENUES	\$ 330,012	\$ 341,349	\$ 337,894	\$ 3,455	\$ 341,349	0.0%	\$ 349,349	2.3%
EXPENDITURES								
Operating Expenses	\$ 329,601	\$ 341,379	\$ 255,820	\$ 86,006	\$ 341,826	0.1%	\$ 349,349	2.2%
TOTAL EXPENDITURES	\$ 329,601	\$ 341,379	\$ 255,820	\$ 86,006	\$ 341,826	0.1%	\$ 349,349	2.2%
ENDING FUND BALANCE	\$ 477	\$ 426	\$ 82,551	\$ -	\$ -	0.0%	\$ -	0.0%

**BUDGET HIGHLIGHTS:**

The 2014 budget increased 2.3% above the 2013 Adopted and increased 2.2% above the 2013 Amended a result of a slight increase in security fees from \$371.10 to \$380.38

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 \$29,009 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 778	\$ -	\$ (401)	\$ 34,753	\$ (401)	0.0%	\$ -	0.0%
REVENUES								
Taxes	\$ 145,094	\$ 146,000	\$ 144,139	\$ 1,861	\$ 146,000	0.0%	\$ 171,000	17.1%
Interest Income	276	300	244	56	300	0.0%	300	0.0%
TOTAL REVENUES	\$ 145,370	\$ 146,300	\$ 144,383	\$ 1,917	\$ 146,300	0.0%	\$ 171,300	17.1%
EXPENDITURES								
Operating Expenses	\$ 146,549	\$ 146,300	\$ 109,229	\$ 36,670	\$ 145,899	-0.3%	\$ 171,300	17.4%
TOTAL EXPENDITURES	\$ 146,549	\$ 146,300	\$ 109,229	\$ 36,670	\$ 145,899	-0.3%	\$ 171,300	17.4%
ENDING FUND BALANCE	\$ (401)	\$ -	\$ 34,753	\$ -	\$ -	0.0%	\$ -	0.0%

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 17.1% above the 2014 Adopted and increased 17.4% above the 2013 Amended a result of an increase in the security fee from \$353 to \$426.

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 \$14,194 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 3,084	\$ 2,890	\$ 3,084	0.0%	\$ -	0.0%
REVENUES								
Taxes	\$ 12,809	\$ 13,000	\$ 12,637	\$ 363	\$ 13,000	0.0%	\$ 13,000	0.0%
TOTAL REVENUES	\$ 12,809	\$ 13,000	\$ 12,637	\$ 363	\$ 13,000	0.0%	\$ 13,000	0.0%
EXPENDITURES								
Operating Expenses	\$ 9,725	\$ 13,000	\$ 12,831	\$ 3,253	\$ 16,084	23.7%	\$ 13,000	-19.2%
TOTAL EXPENDITURES	\$ 9,725	\$ 13,000	\$ 12,831	\$ 3,253	\$ 16,084	23.7%	\$ 13,000	-19.2%
ENDING FUND BALANCE	\$ 3,084	\$ -	\$ 2,890	\$ -	\$ -	0.0%	\$ -	0.0%

**BUDGET HIGHLIGHTS:**

The 2015 budget remained consistent with the 2014 Adopted and decreased 19.2% below the 2014 Amended a result of disbursing remaining 2013 collections.

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 \$1,083 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	14	14	14		14		14	
BEGINNING FUND BALANCE	\$ 406,286	\$ 214,336	\$ 185,341	\$ 111,290	\$ 185,341	-13.5%	\$ 103,212	-44.3%
<b>REVENUES</b>								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 200,000	
Fines and Forfeitures	1,009,740	1,110,900	806,615	304,285	1,110,900	0.0%	1,076,600	-3.1%
Interest Income	791	1,200	193	1,007	1,200	0.0%	1,000	-16.7%
Miscellaneous	43,454	50,000	16,261	33,739	50,000	0.0%	28,000	-44.0%
Other Financing Sources	-	-	96,500	-	96,500		-	
<b>TOTAL REVENUES</b>	<b>\$ 1,053,985</b>	<b>\$ 1,162,100</b>	<b>\$ 919,569</b>	<b>\$ 339,031</b>	<b>\$ 1,258,600</b>	<b>8.3%</b>	<b>\$ 1,305,600</b>	<b>3.7%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 1,200,465	\$ 1,239,056	\$ 960,646	\$ 320,186	\$ 1,280,832	3.4%	\$ 1,249,266	-2.5%
Operating Expenses	68,899	59,416	32,974	26,923	59,897	0.8%	25,773	-57.0%
Capital Outlay	5,566	-	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,274,930</b>	<b>\$ 1,298,472</b>	<b>\$ 993,620</b>	<b>\$ 347,109</b>	<b>\$ 1,340,729</b>	<b>3.3%</b>	<b>\$ 1,275,039</b>	<b>-4.9%</b>
ENDING FUND BALANCE	\$ 185,341	\$ 77,964	\$ 111,290	\$ 103,212	\$ 103,212	32.4%	\$ 133,773	29.6%

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 1.8% below the 2014 Adopted and decreased 4.9% below the 2014 Amended.

The major source of revenue is the collection of court related fees (probation, commissioner and bail bonds) projected to generate \$1,076,600.

# JEFFERSON PARISH, LOUISIANA

## 24TH COURT COMMISSIONERS

BUDGET #: 22190

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### POSITIONS:

	<u>2013</u> <u>Amended</u> <u>Budget</u>	<u>2014</u> <u>Amended</u> <u>Budget</u>	<u>2015</u> <u>Adopted</u> <u>Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Commissioner	3	3	3
Collections Officer	1	1	1
Court Probation Coordinator	3	2	2
Department Secretary	2	2	2
Hearing Officer	4	4	4
Program Supervisor	<u>1</u>	<u>2</u>	<u>2</u>
TOTAL FULL TIME	14	14	14
TOTAL POSITIONS	<u>14</u>	<u>14</u>	<u>14</u>

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

BUDGET # : 22200  
(PUBLIC WORKS FUNCTION)

**MISSION/FUNCTION(S):**

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

Function:

- Streets
- Parkways
- Traffic Engineering

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

**DEPARTMENTAL SUMMARY:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 10,358,620	\$ 7,536,016	\$ 11,729,790	\$ 5,280,792	\$ 11,729,790	55.6%	\$ 6,008,502	-48.8%
<b>REVENUES</b>								
Taxes	\$ 31,484,569	30,000,626	\$ 21,071,324	\$ 9,927,946	\$ 30,999,270	3.3%	\$ 31,484,292	1.6%
Licenses & Permits	167,941	\$ 200,000	163,072	37,928	201,000	0.5%	171,000	-14.9%
Intergovernmental	2,285,304	1,657,700	1,057,040	644,555	1,701,595	2.6%	1,336,000	-21.5%
Charges for Services	19,791	40,000	17,888	22,112	40,000	0.0%	20,000	-50.0%
Interest Income	11,162	6,750	7,888	(1,138)	6,750	0.0%	6,750	0.0%
Miscellaneous	758,044	630,273	23,520	10,420	33,940	-94.6%	24,000	-29.3%
Other Financing Sources	637,568	400,000	864,996	-	864,996	116.2%	400,000	-53.8%
<b>TOTAL REVENUES</b>	<b>\$ 35,364,379</b>	<b>\$ 32,935,349</b>	<b>\$ 23,205,728</b>	<b>\$ 10,641,823</b>	<b>\$ 33,847,551</b>	<b>2.8%</b>	<b>\$ 33,442,042</b>	<b>-1.2%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 13,804,887	\$ 15,259,603	\$ 11,180,382	\$ 4,676,296	\$ 15,856,678	3.9%	\$ 14,999,179	-5.4%
Operating Expenses	11,901,095	12,385,066	9,328,078	3,963,760	13,291,838	7.3%	11,945,128	-10.1%
Capital Outlay	1,385,726	1,260,359	519,155	1,105,221	1,624,376	28.9%	421,700	-74.0%
Other Financing Uses	6,901,501	4,837,206	8,627,111	168,836	8,795,947	81.8%	5,881,508	-33.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,993,209</b>	<b>\$ 33,742,234</b>	<b>\$ 29,654,726</b>	<b>\$ 9,914,113</b>	<b>\$ 39,568,839</b>	<b>17.3%</b>	<b>\$ 33,247,515</b>	<b>-16.0%</b>
ENDING FUND BALANCE	\$ 11,729,790	\$ 6,729,131	\$ 5,280,792	\$ 6,008,502	\$ 6,008,502	-10.7%	\$ 6,203,029	3.2%
12% Reserve							3,251,005	
<b>BALANCE AFTER RESERVE</b>							<b>\$ 2,952,024</b>	

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 1.5% below the 2014 Adopted and decreased 16% below the 2014 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 on ensure maximum production.
- To identify issues and improve the transportation infrastructure.

**DEPARTMENTAL SUMMARY:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	170	170	170		170		170	
<b>EXPENDITURES</b>								
Personnel Services	\$ 9,251,683	\$ 10,226,489	\$ 7,396,889	\$ 3,254,429	\$ 10,651,318	4.2%	\$ 10,150,462	-4.7%
Operating Expenses	6,849,286	7,635,078	5,297,861	2,988,921	8,286,782	8.5%	7,035,425	-15.1%
Capital Outlay	1,256,610	750,359	288,063	506,369	794,432	5.9%	218,700	-72.5%
Other Financing Uses	6,346,849	4,612,000	8,627,111	168,836	8,795,947	90.7%	5,881,508	-33.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,704,428</b>	<b>\$ 23,223,926</b>	<b>\$ 21,609,924</b>	<b>\$ 6,918,555</b>	<b>\$ 28,528,479</b>	<b>22.8%</b>	<b>\$ 23,286,095</b>	<b>-18.4%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 0.3% above the 2014 Adopted and decreased 18.4 below the 2014 Amended.

Capital outlay includes funding for various heavy equipment purchases to perform street maintenance road work.

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

# JEFFERSON PARISH, LOUISIANA

## STREETS DEPARTMENT

BUDGET # : 22200-3000/3002/3003

### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 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	7	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	27	27
Executive Assistant	1	1	1
Executive Superintendent	1	1	1
Laborer	55	55	55
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	11	12	12
Welder	<u>2</u>	<u>2</u>	<u>2</u>
<b>TOTAL FULL TIME</b>	170	170	170
<b>TOTAL POSITIONS</b>	<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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	40	40	40		40		40	
<b>EXPENDITURES</b>								
Personnel Services	\$ 2,414,609	\$ 2,716,029	\$ 1,954,394	\$ 840,893	\$ 2,795,287	2.9%	\$ 2,499,992	-10.6%
Operating Expenses	3,649,237	3,377,717	2,981,786	663,283	3,645,069	7.9%	3,403,372	-6.6%
Capital Outlay	38,468	450,000	217,861	539,193	757,054	68.2%	123,000	-83.8%
Other Financing Uses	275,606	225,206	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,377,920</b>	<b>\$ 6,768,952</b>	<b>\$ 5,154,041</b>	<b>\$ 2,043,369</b>	<b>\$ 7,197,410</b>	<b>6.3%</b>	<b>\$ 6,026,364</b>	<b>-16.3%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 11% below the 2014 Adopted and decreased 16.3% below the 2014 Amended, a result of the Comprehensive Overlay Program (CPZ) being classified as a special revenue fund. CPZ is accounted for within fund number 22220.

Capital outlay includes funding for a dump truck and heavy equipment truck necessary for the daily operations of the department.

# JEFFERSON PARISH, LOUISIANA

## PARKWAY DEPARTMENT

BUDGET # : 22200-3050/3051/3052

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Arborist	1	1	1
Equipment Operator	20	20	20
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:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	40	40	40		40		40	
<b>EXPENDITURES</b>								
Personnel Services	\$ 2,138,595	\$ 2,317,085	\$ 1,829,099	\$ 580,974	\$ 2,410,073	4.0%	\$ 2,348,725	-2.5%
Operating Expenses	1,402,572	1,372,271	1,048,431	311,556	1,359,987	-0.9%	1,506,331	10.8%
Capital Outlay	90,648	60,000	13,231	59,659	72,890	21.5%	80,000	9.8%
Other Financing Uses	279,046	-	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,910,861</b>	<b>\$ 3,749,356</b>	<b>\$ 2,890,761</b>	<b>\$ 952,189</b>	<b>\$ 3,842,950</b>	<b>2.5%</b>	<b>\$ 3,935,056</b>	<b>2.4%</b>

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 5% above the 2014 Adopted and increased 2.4% above the 2014 Amended.

A reduction in capital outlay purchases and the non-repetitive hurricane related expenses contributes to the overall decrease in this budget.

# JEFFERSON PARISH, LOUISIANA

## TRAFFIC ENGINEERING

BUDGET #: 22200-3005

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	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	1	1
Traffic Engineer (NP)	3	3	3
Typist Clerk	2	2	2
TOTAL FULL TIME	40	40	40
TOTAL POSITIONS	<u>40</u>	<u>40</u>	<u>40</u>

**JEFFERSON PARISH, LOUISIANA**  
**COMPREHENSIVE ZONING OVERLAY**

BUDGET # : 22220  
(PUBLIC WORKS FUNCTION)

**MISSION/FUNCTION(S):**

To create, maintain and sustain beautification improvements along the Veterans boulevard corridor in conjunction with the CPZ program.

**DEPARTMENTAL SUMMARY:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget *	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 729,927	100.0%
REVENUES								
Miscellaneous	\$ -	\$ -	\$ 513,041	\$ 88,292	\$ 601,333	0.0%	\$ 601,333	0.0%
Other Financing Sources	-	-	728,473	-	728,473	0.0%	-	-100.0%
TOTAL REVENUES	\$ -	\$ -	\$ 1,241,514	\$ 88,292	\$ 1,329,806	0.0%	\$ 601,333	0.0%
EXPENDITURES								
Operating Expenses	\$ -	\$ -	\$ 300,384	\$ 74,289	\$ 374,673	0.0%	\$ 538,336	43.7%
Other Financing Uses	-	-	224,706	500	225,206	0.0%	227,657	1.1%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 525,090	\$ 74,789	\$ 599,879	0.0%	\$ 765,993	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ 716,424	\$ 13,503	\$ 729,927	0.0%	\$ 565,267	0.0%
12% Reserve							-	
BALANCE AFTER RESERVE							\$ 565,267	

**BUDGET HIGHLIGHTS:**

Funds were previously accounted for within the Streets Dept (Fund 22200), due the specific usage of funds it was determine it was appropriate to account for separately.

The \$227,657 in other financing uses is a transfer to debt for payment of the CPZ bond issue.

**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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 855,279	\$ 946,234	\$ 957,970	\$ 1,086,929	\$ 957,970	1.2%	\$ 1,041,154	8.7%
<b>REVENUES</b>								
Taxes	\$ 184,408	\$ 184,000	\$ 184,892	\$ 1,108	\$ 186,000	1.1%	\$ 186,000	0.0%
Intergovernmental	1,249	1,249	1,387	(138)	1,249	0.0%	1,387	11.0%
Interest Income	3,444	2,600	2,984	(384)	2,600	0.0%	2,400	-7.7%
Other Financing Sources	2,804	-	-	-	-	100.0%	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 191,905</b>	<b>\$ 187,849</b>	<b>\$ 189,263</b>	<b>\$ 586</b>	<b>\$ 189,849</b>	<b>1.1%</b>	<b>\$ 189,787</b>	<b>0.0%</b>
<b>EXPENDITURES</b>								
Operating Expenses	\$ 89,214	\$ 96,086	\$ 60,304	\$ 46,361	\$ 106,665	11.0%	\$ 96,023	-10.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 89,214</b>	<b>\$ 96,086</b>	<b>\$ 60,304</b>	<b>\$ 46,361</b>	<b>\$ 106,665</b>	<b>11.0%</b>	<b>\$ 96,023</b>	<b>-10.0%</b>
ENDING FUND BALANCE	\$ 957,970	\$ 1,037,997	\$ 1,086,929	\$ 1,041,154	\$ 1,041,154	0.3%	\$ 1,134,918	9.0%

**BUDGET HIGHLIGHTS:**

The 2015 budget decreased 0.1% below the 2014 Adopted and decreased 10% below the 2014 Amended, the result of non-recurring election expenses.

The main revenue source for this department is Property Taxes currently levied at 4.88 mills and projected to generate approximately \$184,000 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	4	4	4		4		4	
BEGINNING FUND BALANCE	\$ 2,733,406	\$ 747,718	\$ 971,427	\$ 2,428,446	\$ 971,427	29.9%	\$ 1,387,755	42.9%
<b>REVENUES</b>								
Taxes	\$ 5,754,634	\$ 5,755,000	\$ 5,834,023	\$ 24,977	\$ 5,859,000	1.8%	\$ 5,859,000	0.0%
Intergovernmental	178,540	178,541	194,738	(16,197)	178,541	0.0%	194,738	9.1%
Interest Income	18,721	25,000	11,382	13,618	25,000	0.0%	19,000	-24.0%
Miscellaneous	136,500	-	-	-	-	0.0%	-	0.0%
Other Financing Sources	149,736	-	-	-	-	0.0%	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 6,238,131</b>	<b>\$ 5,958,541</b>	<b>\$ 6,040,143</b>	<b>\$ 22,398</b>	<b>\$ 6,062,541</b>	1.7%	<b>\$ 6,072,738</b>	0.2%
<b>EXPENDITURES</b>								
Personnel Services	\$ 519,077	\$ 507,511	\$ 422,250	\$ 119,100	\$ 541,350	6.7%	\$ 541,145	0.0%
Operating Expenses	5,071,320	5,004,096	4,133,155	943,988	5,077,143	1.5%	5,316,820	4.7%
Capital Outlay	9,713	29,460	27,719	1	27,720	-5.9%	-	-100.0%
Other Financing Uses	2,400,000	-	-	-	-	0.0%	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,000,110</b>	<b>\$ 5,541,067</b>	<b>\$ 4,583,124</b>	<b>\$ 1,063,089</b>	<b>\$ 5,646,213</b>	1.9%	<b>\$ 5,857,965</b>	3.8%
ENDING FUND BALANCE	\$ 971,427	\$ 1,165,192	\$ 2,428,446	\$ 1,387,755	\$ 1,387,755	19.1%	\$ 1,602,528	15.5%
12% Reserve							672,013	
BALANCE AFTER RESERVE							<u>930,515</u>	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 5.7% above the 2014 Adopted and increased 3.8% above the 2014 Amended.

The main revenue source for this department is Property Taxes currently levied at 2.33 mills and projected to generate approximately \$5.8 million for operations.

There are no significant changes to this budget.

# JEFFERSON PARISH, LOUISIANA

## CONSOLIDATED ROAD LIGHTING

BUDGET # : 22240

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	281	283	283		283		283	
BEGINNING FUND BALANCE	\$ 11,008,509	\$ 9,961,583	\$ 14,180,573	\$ 15,483,486	\$ 14,180,573	42.4%	\$ 11,313,783	-20.2%
<b>REVENUES</b>								
Taxes	\$ 32,208,605	\$ 31,576,439	\$ 26,903,379	\$ 5,091,535	\$ 31,994,914	1.3%	\$ 32,187,319	0.6%
Intergovernmental	1,841,320	715,691	997,676	(64,227)	933,449	30.4%	779,918	-16.4%
Interest Income	55,232	39,000	50,167	(11,167)	39,000	0.0%	40,000	2.6%
Miscellaneous	109,610	74,500	33,655	40,845	74,500	0.0%	74,500	0.0%
Other Financing Sources	781,180	-	2,002,500	-	2,002,500	100.0%	-	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 34,995,947</b>	<b>\$ 32,405,630</b>	<b>\$ 29,987,377</b>	<b>\$ 5,056,986</b>	<b>\$ 35,044,363</b>	<b>8.1%</b>	<b>\$ 33,081,737</b>	<b>-5.6%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 13,816,777	\$ 15,759,690	\$ 11,680,488	\$ 4,706,124	\$ 16,386,612	4.0%	\$ 15,985,551	-2.4%
Operating Expenses	16,298,852	16,766,840	15,368,552	4,458,628	19,827,180	18.3%	18,871,451	-4.8%
Capital Outlay	56,254	56,200	17,424	61,937	79,361	41.2%	33,200	-58.2%
Other Financing Uses	1,652,000	1,000,000	1,618,000	-	1,618,000	61.8%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,823,883</b>	<b>\$ 33,582,730</b>	<b>\$ 28,684,464</b>	<b>\$ 9,226,689</b>	<b>\$ 37,911,153</b>	<b>12.9%</b>	<b>\$ 34,890,202</b>	<b>-8.0%</b>
ENDING FUND BALANCE	\$ 14,180,573	\$ 8,784,483	\$ 15,483,486	\$ 11,313,783	\$ 11,313,783	28.8%	\$ 9,505,318	-16.0%
12% Reserve							3,620,626	
<b>BALANCE AFTER RESERVE</b>							<b>5,884,692</b>	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 2.1% above the 2014 Adopted and decreased 8% below the 2014 Amended.

The major source of revenue for Consolidated Drainage District No. 2 is \$32.1 million of taxes collected from two sources:

- Property Taxes currently levied at 4.79 mills and projected to generate \$14.9 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 \$13.2 million plus a \$4 million allocation from the 2/3 of 1/2 cent sales tax.

**PERFORMANCE INDICATORS**

	2013 Actual	2014 Estimated	2015 Estimated
Pumping Capacity (CFS)	46,272	46,959	47,459
Canal Bank Repair & Reinforcement	40,275	55,241	62,724
Grass Cutting (Acres)	20,413	20,414	20,420
Open Channel Maint/Excavation(CY)	42,693	56,515	52,000

# JEFFERSON PARISH, LOUISIANA

## CONSOLIDATED DRAINAGE DISTRICT NO. 2

BUDGET # : 22320

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### POSITIONS:

	<u>2013</u> Amended Budget	<u>2014</u> Amended Budget	<u>2015</u> Adopted Budget
APPOINTED:			
Director	1	1	1
FULL TIME:			
Administrative Assistant	3	3	3
Assistant Director	1	1	1
Data Entry Operator	1	0	0
Drainage Oper/Mtc Program Manager	1	2	2
Engineer	2	2	2
Engineer in Training	2	2	2
Engineer Inspector	2	2	2
Equipment Operator	34	34	34
Executive Superintendent	1	1	1
Foreman	6	6	6
GIS Operator	2	2	2
Laborer	74	74	74
Maintenance Foreman	5	5	5
Maintenance Supt.	9	8	8
Plant Maintenance Electrician	2	2	2
Pump Station Operator	68	69	69
Pump Station Superintendent	8	9	9
Resident Pump Station Operator	4	5	5
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	281	283	283
TOTAL	<u>281</u>	<u>283</u>	<u>283</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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	3	3	3		3		3	
BEGINNING FUND BALANCE	\$ 7,772,438	\$ 5,422,237	\$ 8,413,250	\$ 10,371,943	\$ 8,413,250	55.2%	\$ 7,651,124	-9.1%
<b>REVENUES</b>								
Taxes	\$ 9,798,809	\$ 9,823,000	\$ 9,983,685	\$ 19,315	\$ 10,003,000	1.8%	\$ 10,003,000	0.0%
Intergovernmental	3,880,650	250,277	716,535	(23,278)	693,257	177.0%	272,981	-60.6%
Charges For Services	20,199,642	19,577,000	16,479,439	3,097,561	19,577,000	0.0%	20,000,000	2.2%
Interest Income	39,817	25,000	32,823	(7,823)	25,000	0.0%	25,000	0.0%
Miscellaneous	118,338	105,000	74,386	30,614	105,000	0.0%	105,000	0.0%
Other Financing Sources	147,432	-	16,427	1	16,428	100.0%	-	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 34,184,688</b>	<b>\$ 29,780,277</b>	<b>\$ 27,303,295</b>	<b>\$ 3,116,390</b>	<b>\$ 30,419,685</b>	<b>2.1%</b>	<b>\$ 30,405,981</b>	<b>0.0%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 155,576	\$ 247,119	\$ 193,148	\$ 66,076	\$ 259,224	4.9%	\$ 260,146	0.4%
Operating Expenses	28,729,894	28,856,702	23,734,874	5,759,128	29,494,002	2.2%	28,786,989	-2.4%
Capital Outlay	20,066	21,110	16,580	12,005	28,585	35.4%	23,000	-19.5%
Other Financing Uses	4,638,340	1,400,000	1,400,000	-	1,400,000	0.0%	4,900,000	250.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,543,876</b>	<b>\$ 30,524,931</b>	<b>\$ 25,344,602</b>	<b>\$ 5,837,209</b>	<b>\$ 31,181,811</b>	<b>2.2%</b>	<b>\$ 33,970,135</b>	<b>8.9%</b>
ENDING FUND BALANCE	\$ 8,413,250	\$ 4,677,583	\$ 10,371,943	\$ 7,651,124	\$ 7,651,124	63.6%	\$ 4,086,970	-46.6%
12% Reserve							4,025,265	
BALANCE AFTER RESERVE							61,705	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 11.3% above the 2014 Adopted and increased 8.9% above the 2014 Amended, a result of increasing the amount transferred to capital.

The garbage collection service charge is expected to generate \$19.4 million with a monthly service charge of \$14.32 per household. Property Taxes levied at 4 mills will generate \$10 million.

Jefferson Parish will have a semi-automated garbage collection system in place. A monthly recycling charge will be a part of the curbside collection service fee on the water bills.

Transfers to capital includes funding for the Landfill Post Closure, the Landfill Gas Collection System, Design for a New Office Building and to setup a Storm Debris Clean-up Fund.

**PERFORMANCE INDICATORS**

	2013 Actual	2014 Estimated	2015 Estimated
Residential Garbage (tons)	198,300	202,000	200,000
Recycle Curb (tons)	9,124	9,600	10,000
Recycle Other (tons)	2,669	2,800	3,000
Landfill (tons)	412,659	400,000	40,000
Jefferson Parish Contract (tons)	25,400	260,000	257,000
Landfill Gas Royalty	\$ 104,907	\$ 100,000	\$ 110,000
Royalty	\$ 970,525	\$ 800,000	\$ 800,000

# JEFFERSON PARISH, LOUISIANA

## LANDFILL DIVISION

BUDGET # : 22390-3500

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Environmental Quality Specialist	2	2	2
Landfill Engineer	1	1	1
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:**

Positions	2013	2014	2014	Estimated	2014	% Chg	2015	% Chg
	Actual	Adopted	YTD	Remaining	Amended	2014 Amended/	Adopted	2015 Adopted/
	Audited	Budget	Actual	for 2014	Budget	2014 Adopted	Budget	2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 662,945	\$ 233,975	\$ 415,171	\$ 616,505	\$ 415,171	77.4%	\$ 294,902	-29.0%
REVENUES								
Taxes	\$ 1,000,381	\$ 1,004,600	\$ 1,020,829	\$ 2,771	\$ 1,023,600	1.9%	\$ 1,021,600	-0.2%
Interest Income	4,015	2,000	3,372	(1,372)	2,000	0.0%	2,000	0.0%
Misc. Revenue	200	-	-	-	-	0.0%	-	0.0%
Other Financing Sources	14,125	-	-	-	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 1,018,720	\$ 1,006,600	\$ 1,024,201	\$ 1,399	\$ 1,025,600	100.0%	\$ 1,023,600	-0.2%
EXPENDITURES								
Operating Expenses	\$ 1,166,494	\$ 6,709	\$ 822,867	\$ 323,002	\$ 1,145,869	16979.6%	\$ 159,325	-86.1%
Other Financing Uses	100,000	-	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES	\$ 1,266,494	\$ 6,709	\$ 822,867	\$ 323,002	\$ 1,145,869	16979.6%	\$ 159,325	-86.1%
ENDING FUND BALANCE	\$ 415,171	\$ 1,233,866	\$ 616,505	\$ 294,902	\$ 294,902	-76.1%	\$ 1,159,177	293.1%
Pending 2015 Incentives							629,729	
ANTICIPATED FUND BALANCE							529,448	
12% Reserve							139,979	
BALANCE AFTER RESERVE							389,469	

**BUDGET HIGHLIGHTS:**

The main revenue source for this department is Property Taxes currently levied at .40 mills and projected to generate approximately \$1,021,600 for operations.

The 2015 Budget include:

	Adopted 2015	Amended 2014
Film Incentives	-	680,976
Lowe's	150,000	-
GNO, Inc.	-	180,000
GCR	-	108,332

**JEFFERSON PARISH, LOUISIANA**  
CRIMINAL JUSTICE

BUDGET #: 22530  
(PUBLIC SAFETY FUNCTION)

**MISSION/FUNCTION(S):**

The Criminal Justice program was created to provide special services to and for citizens of Jefferson Parish, which services shall include but not be limited to providing, maintaining, administering and operating judicial services in the civil, juvenile and criminal justice system.

**DEPARTMENTAL SUMMARY:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	1	1	1		1		1	
BEGINNING FUND BALANCE	\$ 139,971	\$ 434,151	\$ 429,313	\$ 702,002	\$ 429,313	-1.1%	\$ 580,748	35.3%
<b>REVENUES</b>								
Taxes	\$ 3,264,330	\$ 3,267,000	\$ 3,328,510	\$ (510)	\$ 3,328,000	1.9%	\$ 3,323,000	-0.2%
Other Intergovernmental	60,000	60,000	60,000	-	60,000	0.0%	60,000	0.0%
Interest Income	1,797	3,000	2,442	558	3,000	0.0%	3,000	0.0%
Other Financing Sources	49,179	-	-	-	-	0.0%	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 3,375,306</b>	<b>\$ 3,330,000</b>	<b>\$ 3,390,952</b>	<b>\$ 48</b>	<b>\$ 3,391,000</b>	<b>1.8%</b>	<b>\$ 3,386,000</b>	<b>-0.1%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 123,076	\$ 124,578	\$ 16,089	\$ 109,905	\$ 125,994	1.1%	\$ 92,412	-26.7%
Operating Expenses	209,761	117,767	176,174	11,397	187,571	59.3%	115,341	-38.5%
Other Financing Uses	2,753,127	2,926,000	2,926,000	-	2,926,000	0.0%	3,439,900	17.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,085,964</b>	<b>\$ 3,168,345</b>	<b>\$ 3,118,263</b>	<b>\$ 121,302</b>	<b>\$ 3,239,565</b>	<b>2.2%</b>	<b>\$ 3,647,653</b>	<b>12.6%</b>
ENDING FUND BALANCE	\$ 429,313	\$ 595,806	\$ 702,002	\$ 580,748	\$ 580,748	-2.5%	\$ 319,095	
12% Reserve							318,716	
BALANCE AFTER RESERVE							379	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 15% above the 2014 Adopted and increased 12.6% above the 2014 Amended.

The main revenue source for this department is Property Taxes currently levied at 1.23 mills and projected to generate approximately \$3.3 million for operations.

	<u>2015</u>	<u>2014</u>
District Attorney	3,000,000	2,700,000
Constable & Justice of Peace	96,000	96,000
Juvenile Court-Process Servers	130,000	130,000
WB Task Force	90,000	90,000

# JEFFERSON PARISH, LOUISIANA

## CRIMINAL JUSTICE

BUDGET #: 22530

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 3,241,038	\$ 439,234	\$ 737,033	\$ 1,351,754	\$ 737,033	67.8%	\$ 716,276	-2.8%
<b>REVENUES</b>								
Taxes	\$ 2,263,262	\$ 2,268,100	\$ 2,307,626	\$ 1,474	\$ 2,309,100	1.8%	\$ 2,309,100	0.0%
Interest Income	9,018	2,000	3,940	(1,940)	2,000	0.0%	2,000	0.0%
Other Financing Sources	35,054	-	-	-	-	0.0%	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 2,307,334</b>	<b>\$ 2,270,100</b>	<b>\$ 2,311,566</b>	<b>\$ (466)</b>	<b>\$ 2,311,100</b>	<b>1.8%</b>	<b>\$ 2,311,100</b>	<b>0.0%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,037	100.0%
Operating Expenses	538,956	12,755	117,117	364,012	481,129	3672%	783,381	62.8%
Capital Outlay	-	-	-	270,000	270,000	0%	5,500	100.0%
Other Financing Uses	4,272,383	1,580,728	1,579,728	1,000	1,580,728	0.0%	1,570,673	-0.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,811,339</b>	<b>\$ 1,593,483</b>	<b>\$ 1,696,845</b>	<b>\$ 635,012</b>	<b>\$ 2,331,857</b>	<b>46.3%</b>	<b>\$ 2,470,591</b>	<b>5.9%</b>
ENDING FUND BALANCE	\$ 737,033	\$ 1,115,851	\$ 1,351,754	\$ 716,276	\$ 716,276	-35.8%	\$ 556,785	-22.3%
Reserve							148,469	
BALANCE AFTER RESERVE							408,316	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 55% above the 2014 Adopted and increased 5.9% above the 2014 Amended.

The main revenue source for this department is Property Taxes currently levied at .82 mill and projected to generate approximately \$2.2 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:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	N/A	5	5		5		5	
BEGINNING FUND BALANCE	\$ 2,746,613	\$ 48,764	\$ 47,663	\$ 475,548	\$ 47,663	-2.3%	\$ 413,313	767.1%
REVENUES								
Taxes	\$ 1,131,631	\$ 1,134,050	\$ 1,153,810	\$ 740	\$ 1,154,550	1.8%	\$ 1,154,550	0.0%
Interest Income	4,509	1,000	1,970	(970)	1,000	0.0%	1,000	0.0%
Other Financing Sources	17,527	-	-	-	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 1,153,667	\$ 1,135,050	\$ 1,155,780	\$ (230)	\$ 1,155,550	1.8%	\$ 1,155,550	0.0%
EXPENDITURES								
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 111,037	100.0%
Operating Expenses	531,979	6,370	79,052	61,505	140,557	2106.5%	770,476	448.2%
Capital Outlay	-	-	-	-	-	0.0%	5,500	100.0%
Other Financing Uses	3,320,638	649,343	648,843	500	649,343	0.0%	647,292	-0.3%
TOTAL EXPENDITURES	\$ 3,852,617	\$ 655,713	\$ 727,895	\$ 62,005	\$ 789,900	20.5%	\$ 1,534,305	94.2%
ENDING FUND BALANCE	\$ 47,663	\$ 528,101	\$ 475,548	\$ 413,313	\$ 413,313	-21.7%	\$ 34,558	-91.6%
12% Reserve							33,422	
BALANCE AFTER RESERVE							1,136	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 134% above the 2014 Adopted and 94.2% above the 2014 Amended, a result of budgeting operational costs for the Jefferson Performing Arts Center.

The 2015 Culture Function includes \$647,292 of transfers as noted below.

LCDA Debt Service           \$ 647,292

# JEFFERSON PARISH, LOUISIANA

## CULTURE

BUDGET # : 22540

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Laborer	0	3	3
Maintenance Repairman	0	1	1
Property Manager	0	1	1
TOTAL FULL TIME	<u>0</u>	<u>5</u>	<u>5</u>
TOTAL POSITIONS	<u>0</u>	<u>5</u>	<u>5</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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 494,425	\$ 390,470	\$ 689,370	\$ 876,206	\$ 689,370	76.5%	\$ 302,963	-56.1%
<b>REVENUES</b>								
Taxes	\$ 1,131,631	\$ 1,134,050	\$ 1,153,816	\$ 734	\$ 1,154,550	1.8%	\$ 1,154,550	0.0%
Interest Income	4,509	1,000	1,970	(970)	1,000	0.0%	1,000	0.0%
Other Financing Sources	17,527	-	-	-	-	0.0%	-	0.0%
<b>TOTAL REVENUES</b>	<u>\$ 1,153,667</u>	<u>\$ 1,135,050</u>	<u>\$ 1,155,786</u>	<u>\$ (236)</u>	<u>\$ 1,155,550</u>	1.8%	<u>\$ 1,155,550</u>	0.0%
<b>EXPENDITURES</b>								
Operating Expenses	\$ 6,977	\$ 6,385	\$ 38,065	\$ 302,507	\$ 340,572	5233.9%	\$ 12,905	-96.2%
Capital Outlay	-	-	-	-	270,000	0.0%	-	-100.0%
Other Financing Uses	951,745	931,385	930,885	500	931,385	0.0%	923,381	-0.9%
<b>TOTAL EXPENDITURES</b>	<u>\$ 958,722</u>	<u>\$ 937,770</u>	<u>\$ 968,950</u>	<u>\$ 303,007</u>	<u>\$ 1,541,957</u>	64.4%	<u>\$ 936,286</u>	-39.3%
ENDING FUND BALANCE	<u>\$ 689,370</u>	<u>\$ 587,750</u>	<u>\$ 876,206</u>	<u>\$ 572,963</u>	<u>\$ 302,963</u>	-48.5%	<u>\$ 522,227</u>	72.4%
12% Reserve							115,047	
BALANCE AFTER RESERVE							<u>407,180</u>	

**BUDGET HIGHLIGHTS:**

The 2015 Parks Function includes \$923,381 of transfers as noted below.

LCDA Debt Service	\$ 647,293
Grand Isle Pavilion Debt Svc	\$ 51,761
Consol Recr (Satellite Crew)	\$ 224,327

# 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 554,894	\$ 354,046	\$ 604,468.00	\$ 727,296	\$ 604,468	70.7%	\$ 279,404	-53.8%
<b>REVENUES</b>								
Taxes	\$ 1,001,068	\$ 1,002,600	\$ 1,020,856	\$ 744	\$ 1,021,600	1.9%	\$ 1,021,600	0.0%
Interest Income	3,490	3,000	2,815	185	3,000	0.0%	2,500	-16.7%
Misc. Revenues	19,536	-	-	-	-	0.0%	-	0.0%
Other Financing Sources	14,125	-	-	-	-	0.0%	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 1,038,219</b>	<b>\$ 1,005,600</b>	<b>\$ 1,023,671</b>	<b>\$ 929</b>	<b>\$ 1,024,600</b>	<b>1.9%</b>	<b>\$ 1,024,100</b>	<b>0.0%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 294,878	\$ 315,280	\$ 246,636	\$ 85,237	\$ 331,873	5.3%	\$ 321,510	-3.1%
Operating Expenses	612,444	890,909	648,864	268,529	917,393	3.0%	846,078	-7.8%
Capital Outlay	81,323	2,000	1,816	90,984	92,800	100.0%	1,000	-98.9%
Other Financing Uses	-	-	3,527	4,071	7,598	0.0%	5,500	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 988,645</b>	<b>\$ 1,208,189</b>	<b>\$ 900,843</b>	<b>\$ 448,821</b>	<b>\$ 1,349,664</b>	<b>11.7%</b>	<b>\$ 1,174,088</b>	<b>-13.0%</b>
ENDING FUND BALANCE	\$ 604,468	\$ 151,457	\$ 727,296	\$ 279,404	\$ 279,404	84.5%	\$ 129,416	-53.7%
12% Reserve							118,637	
BALANCE AFTER RESERVE							<u>10,779</u>	

### BUDGET HIGHLIGHTS:

The 2015 budget decreased 2.8% below the 2014 Adopted and decreased 13% below the 2014 Amended.

The main revenue source for this department is Property Taxes currently levied at .41 mills and is projected to generate approximately \$1,021,600 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>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
CLASSIFIED SERVICE:			
FULL TIME:			
Bus Driver	5	5	5
Comm Service Project 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A	N/A	N/A		N/A	
BEGINNING FUND BALANCE	\$ 1,864,178	\$ 2,063,914	\$ 1,994,959	\$ 2,099,624	\$ 1,994,959	-3.3%	\$ 2,298,283	15.2%
REVENUES								
Taxes	\$ 301,363	\$ 305,641	\$ 106,201	\$ 199,440	\$ 305,641	0.0%	\$ 301,363	-1.4%
Interest Income	6,614	4,800	5,521	(721)	4,800	0.0%	4,400	-8.3%
TOTAL REVENUES	\$ 307,977	\$ 310,441	\$ 111,722	\$ 198,719	\$ 310,441	0.0%	\$ 305,763	-1.5%
EXPENDITURES								
Operating Expenses	\$ 156	\$ 117	\$ 7,057	\$ 60	\$ 7,117	5982.9%	\$ 799	-88.8%
Other Financing Uses	177,040	-	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES	\$ 177,196	\$ 117	\$ 7,057	\$ 60	\$ 7,117	100.0%	\$ 799	-88.8%
ENDING FUND BALANCE	\$ 1,994,959	\$ 2,374,238	\$ 2,099,624	\$ 2,298,283	\$ 2,298,283	-3.2%	\$ 2,603,247	13.3%
12% Reserve							19	
BALANCE AFTER RESERVE							2,603,228	

**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.

Its 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 843,809	\$ 1,063,026	\$ 1,078,669	\$ 1,177,833	\$ 1,078,669	1.5%	\$ 1,278,312	18.5%
<b>REVENUES</b>								
Taxes	\$ 231,661	\$ 223,143	\$ 121,132	\$ 102,011	\$ 223,143	0.0%	\$ 231,661	3.8%
Interest Income	3,199	1,500	3,032	(1,532)	1,500	0.0%	1,500	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 234,860</b>	<b>\$ 224,643</b>	<b>\$ 124,164</b>	<b>\$ 100,479</b>	<b>\$ 224,643</b>	<b>0.0%</b>	<b>\$ 233,161</b>	<b>3.8%</b>
<b>EXPENDITURES</b>								
Operating Expenses	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	100.0%	\$ -	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>0.0%</b>	<b>\$ -</b>	<b>-100.0%</b>
ENDING FUND BALANCE	\$ 1,078,669	\$ 1,287,669	\$ 1,177,833	\$ 1,278,312	\$ 1,278,312	-0.7%	\$ 1,511,473	18.2%
12% Reserve							-	
BALANCE AFTER RESERVE							\$ 1,511,473	

**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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 138,823	\$ 239,823	\$ 236,902	\$ 308,226	\$ 236,902	-1.2%	\$ 338,574	42.9%
REVENUES								
Taxes	\$ 97,461	\$ 101,172	\$ 70,611	\$ 30,561	\$ 101,172	0.0%	\$ 97,461	-3.7%
Interest Income	618	500	713	(213)	500	0.0%	500	0.0%
TOTAL REVENUES	\$ 98,079	\$ 101,672	\$ 71,324	\$ 30,348	\$ 101,672	0.0%	\$ 97,961	-3.6%
EXPENDITURES								
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
ENDING FUND BALANCE	\$ 236,902	\$ 341,495	\$ 308,226	\$ 338,574	\$ 338,574	0.0%	\$ 436,535	28.9%
12% Reserve							-	
BALANCE AFTER RESERVE							\$ 436,535	

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	9	9	9		9		9	
BEGINNING FUND BALANCE	\$ 22,129	\$ 1	\$ 89,147	\$ 1,251,789	\$ 89,147	0%	\$ 720,240	0.0%
REVENUES								
Taxes	\$ 1,212,849	\$ 1,220,000	\$ 1,245,057	\$ 3,943	\$ 1,249,000	2.4%	\$ 1,249,000	0.0%
Interest	3,571	2,400	3,776	(1,376)	2,400	100.0%	2,400	0.0%
Other Financing Sources	-	-	798,109	-	798,109	0.0%	-	-100.0%
TOTAL REVENUES	\$ 1,216,420	\$ 1,222,400	\$ 2,046,942	\$ 2,567	\$ 2,049,509	0.0%	\$ 1,251,400	-38.9%
EXPENDITURES								
Personnel Services	\$ 286,320	\$ 954,746	\$ 684,284	\$ 301,049	\$ 985,333	3.2%	\$ 902,454	-8.4%
Operating Expenses	48,553	242,359	121,855	228,454	350,309	44.5%	257,427	-26.5%
Capital Outlay	16,420	6,000	78,161	4,613	82,774	1279.6%	16,500	-80.1%
Other Financing Uses	798,109	-	-	-	-		-	
TOTAL EXPENDITURES	\$ 1,149,402	\$ 1,203,105	\$ 884,300	\$ 534,116	\$ 1,418,416	17.9%	\$ 1,176,381	-17.1%
ENDING FUND BALANCE	\$ 89,147	\$ 19,296	\$ 1,251,789	\$ 720,240	\$ 720,240	0.0%	\$ 795,259	0.0%

**BUDGET HIGHLIGHTS:**

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

The 2015 budget decreased 2.2% above the 2014 Adopted and decreased 17.1% below the 2014 Amended.

The main revenue of 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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**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED:			
Inspector General	1	1	1
UNCLASSIFIED SERVICE:			
FULL TIME:			
Administrative Aide	0	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>1</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):**

**DEPARTMENTAL SUMMARY:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 2,633,525	\$ -	0.0%	\$ 2,719,794	
REVENUES								
Intergovernmental	\$ -	\$ -	\$ 2,463,328	\$ -	\$ 2,463,330	0.0%	\$ -	-100.0%
Fines & Forfeitures	-	-	357,847	126,517	484,364	0.0%	484,363	0.0%
Interest	-	-	-	2,500	2,500	0.0%	-	-100.0%
TOTAL REVENUES	\$ -	\$ -	\$ 2,821,175	\$ 129,017	\$ 2,950,194	0.0%	\$ 484,363	-83.6%
EXPENDITURES								
Personnel Services	\$ -	\$ -	\$ 187,650	\$ -	\$ 231,400	0.0%	\$ 231,400	0.4%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 187,650	\$ -	\$ 231,400	0.0%	\$ 231,400	0.4%
ENDING FUND BALANCE	\$ -	\$ -	\$ 2,633,525	\$ -	\$ 2,719,794	0.0%	\$ 2,972,757	9.3%

**BUDGET HIGHLIGHTS:**

**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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	N/A	N/A	N/A		N/A		N/A	
BEGINNING FUND BALANCE	\$ 925,059	\$ 1,131,724	\$ 1,396,088	\$ 1,610,207	\$ 1,396,088	23.4%	\$ 1,533,599	100.0%
<b>REVENUES</b>								
Taxes	\$ 505,418	\$ 468,000	\$ 325,294	\$ 142,706	\$ 468,000	0.0%	\$ 468,000	0.0%
Interest Income	3,823	2,000	3,939	(1,939)	2,000	0.0%	2,000	0.0%
Other Financing Sources	15,093	-	-	-	-	0.0%	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 524,334</b>	<b>\$ 470,000</b>	<b>\$ 329,233</b>	<b>\$ 140,767</b>	<b>\$ 470,000</b>	<b>0.0%</b>	<b>\$ 470,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>								
Operating Expenses	\$ 29,701	\$ 90,719	\$ 26,175	65,956	\$ 92,131	1.6%	\$ 92,885	0.8%
Capital Outlay	23,604	160,000	88,939	151,419	240,358	50.2%	201,500	-16.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 53,305</b>	<b>\$ 250,719</b>	<b>\$ 115,114</b>	<b>\$ 217,375</b>	<b>\$ 332,489</b>	<b>32.6%</b>	<b>\$ 294,385</b>	<b>-11.5%</b>
ENDING FUND BALANCE	\$ 1,396,088	\$ 1,351,005	\$ 1,610,207	\$ 1,533,599	\$ 1,533,599	13.5%	\$ 1,709,214	11.5%
12% Reserve							6,397	
BALANCE AFTER RESERVE							<u>1,702,817</u>	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased 17.4% above the 2014 Adopted and decreased 11.5% below the 2014 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



## TABLE OF CONTENTS

### ENTERPRISE FUNDS

Fund Description	218
Consolidated Sewer District No. 1	219
Consolidated Water District No. 1	221



## 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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	198	199	199		199		199	
BEGINNING FUND BALANCE	\$ 10,921,816	\$ 8,359,327	\$ 17,433,243	\$ 15,132,699	\$ 17,433,243	109%	\$ 8,891,802	-49%
<b>REVENUES</b>								
Taxes	\$ 8,878,046	\$ 8,900,000	\$ 9,026,532	\$ 38,468	\$ 9,065,000	2%	\$ 9,065,000	0%
Intergovernmental	9,495,304	209,703	4,833,812	22,947,431	27,781,243	13148%	-	-100%
Charges For Services	24,364,865	23,009,000	19,541,858	3,467,142	23,009,000	0%	23,476,000	2%
Interest Income	44,086	20,000	45,184	(25,184)	20,000	0%	20,000	0%
Miscellaneous	62,164	30,000	71,587	(9,587)	62,000	107%	62,000	0%
Other Financing Sources	2,463,236	-	37,700	-	37,700	100%	-	-100%
<b>TOTAL REVENUES</b>	<b>\$ 45,307,701</b>	<b>\$ 32,168,703</b>	<b>\$ 33,556,673</b>	<b>\$ 26,418,270</b>	<b>\$ 59,974,943</b>	<b>86%</b>	<b>\$ 32,623,000</b>	<b>-46%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 11,098,158	\$ 11,699,761	\$ 9,304,146	\$ 2,908,314	\$ 12,212,460	4%	\$ 12,320,413	1%
Operating Expenses	25,153,327	19,071,765	16,224,193	4,066,199	20,290,392	6%	19,436,973	-4%
Capital Outlay	110,946	28,000	168,011	42,545	210,556	652%	28,000	-87%
Debt Services	-	-	2,560	139,030	141,590	100%	1,168,283	725%
Other Financing Sources	2,433,843	1,610,600	10,158,307	25,503,079	35,661,386	2114%	-	-100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,796,274</b>	<b>\$ 32,410,126</b>	<b>\$ 35,857,217</b>	<b>\$ 32,659,167</b>	<b>\$ 68,516,384</b>	<b>111%</b>	<b>\$ 32,953,669</b>	<b>-51.9%</b>
ENDING FUND BALANCE	\$ 17,433,243	\$ 8,117,904	\$ 15,132,699	\$ 8,891,802	\$ 8,891,802	10%	\$ 8,561,133	-4%
12% Reserve							4,655,553	
BALANCE AFTER RESERVE							<u>3,905,580</u>	

**BUDGET HIGHLIGHTS:**

The 2015 budget increased by 1.7% above the 2014 Adopted and decreased 51.9% below the 2014 Amended, the result of a reduction in other financing uses.

The 2014 budget includes loan proceeds from LDEQ and LDNR that were transferred to capital projects.

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 \$23.4 million for operations.

Capital outlay includes funding to purchase two riding mowers.

# JEFFERSON PARISH, LOUISIANA

## CONSOLIDATED SEWERAGE DISTRICT #1

BUDGET #: 53000

### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 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	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	15	15
Executive Assistant	1	1	1
Foreman	2	2	2
General Superintendent	3	3	3
Laborer	34	34	34
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	12	12
Sewer Maintenance Superintendent	2	4	4
Sewer Treatment Plant Operator	21	21	21
Sewer Treatment Plant Supt	4	4	4
Shop Carpenter	1	1	1
Sewerage Training/Chem Addition Spec	1	0	0
Tradeshelper	18	18	18
Truck Driver	7	7	7
Typist Clerk	7	7	7
Welder	<u>3</u>	<u>3</u>	<u>3</u>
<b>TOTAL FULL TIME</b>	<b>197</b>	<b>198</b>	<b>198</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>198</u></b>	<b><u>199</u></b>	<b><u>199</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:

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	264	264	264		264		264	
BEGINNING FUND BALANCE	<u>\$ 14,624,078</u>	<u>\$ 11,258,424</u>	<u>\$ 14,933,882</u>	<u>\$ 18,081,575</u>	<u>\$ 14,933,882</u>	33%	<u>\$ 13,982,651</u>	-6%
<b>REVENUES</b>								
Taxes	\$ 22,222	\$ -	\$ 3,722	\$ 15,278	\$ 19,000	100%	\$ 10,000	-47%
Intergovernmental	356,752	54,000	509,755	3,309,245	3,819,000	6972%	54,000	-99%
Charges For Services	32,951,381	33,426,865	27,018,027	6,448,810	33,466,837	0%	33,283,145	-1%
Interest Income	61,117	53,000	35,486	17,514	53,000	0%	40,000	-25%
Miscellaneous	786,332	877,655	614,546	263,109	877,655	0%	326,063	-63%
Other Financing Sources	20,831	-	2,800	-	2,800	100%	-	-100%
<b>TOTAL REVENUES</b>	<u>\$ 34,198,635</u>	<u>\$ 34,411,520</u>	<u>\$ 28,184,336</u>	<u>\$ 10,053,956</u>	<u>\$ 38,238,292</u>	11%	<u>\$ 33,713,208</u>	-12%
<b>EXPENDITURES</b>								
Personnel Services	\$ 14,581,504	\$ 15,326,730	\$ 12,342,810	\$ 3,667,339	\$ 16,010,149	4%	\$ 15,151,063	-5%
Operating Expenses	14,983,877	15,972,341	11,945,697	5,367,797	17,313,494	8%	20,122,855	16%
Capital Outlay	1,175,747	1,653,425	418,275	1,833,247	2,251,522	36%	1,443,100	-36%
Other Financing Uses	3,147,703	-	329,861	3,284,497	3,614,358	100%	165,806	-95%
<b>TOTAL EXPENDITURES</b>	<u>\$ 33,888,831</u>	<u>\$ 32,952,496</u>	<u>\$ 25,036,643</u>	<u>\$ 14,152,880</u>	<u>\$ 39,189,523</u>	19%	<u>\$ 36,882,824</u>	-5.9%
ENDING FUND BALANCE	<u>\$ 14,933,882</u>	<u>\$ 12,717,448</u>	<u>\$ 18,081,575</u>	<u>\$ 13,982,651</u>	<u>\$ 13,982,651</u>	10%	<u>\$ 10,813,035</u>	-23%
12% Reserve							4,066,660	
BALANCE AFTER RESERVE							<u>6,746,375</u>	

### BUDGET HIGHLIGHTS:

The 2015 budget increased 11.9% above the 2014 Adopted and decreased 5.9% below the 2014 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 \$33.2 million for operations.

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

# JEFFERSON PARISH, LOUISIANA

## CONSOLIDATED WATERWORKS

BUDGET # : 53010

### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
<b>APPOINTED:</b>			
Director	1	1	1
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Administrative Asst.	2	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	0	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
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 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	10	10
Water Quality Scientist - Spec	1	1	1
Water Quality Technician	2	2	2
Water Service Inspector	54	54	54
Water Service Inspector Supervisor	<u>2</u>	<u>2</u>	<u>2</u>
<b>TOTAL FULL TIME</b>	264	264	264
<b>TOTAL POSITIONS</b>	<u>264</u>	<u>264</u>	<u>264</u>



# Jefferson Parish

## Internal Service Funds



## TABLE OF CONTENTS

### INTERNAL SERVICE FUNDS

Fund Description	225
Central Garage	226
Central Telephone	228
Electronic Informations Systems Management	230
Security Management	232
Engineering Department	234
Public Works Administration	236
Environmental Affairs	238



## 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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	59	59	59		59		59	
BEGINNING FUND BALANCE	\$ 158,098	\$ -	\$ 158,099	\$ 835,879	\$ 113,244	0%	\$ -	-100%
<b>REVENUES</b>								
Charges For Services	\$ 7,744,722	\$ 7,574,627	\$ 6,283,022	\$ 1,533,085	\$ 7,816,107	3%	\$ 7,692,811	-2%
Miscellaneous	6,492	-	29,729	(752)	28,977	0%	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 7,751,214</b>	<b>\$ 7,574,627</b>	<b>\$ 6,312,751</b>	<b>\$ 1,532,333</b>	<b>\$ 7,845,084</b>	<b>4%</b>	<b>\$ 7,692,811</b>	<b>-2%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 3,421,558	\$ 3,483,445	\$ 2,808,789	\$ 792,486	\$ 3,601,275	3%	\$ 3,547,983	-1%
Operating Expenses	4,371,909	4,091,182	2,817,561	1,508,387	4,325,948	6%	4,144,828	-4%
Capital Outlay	2,601	-	6,621	22,484	31,105	0%	-	-100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,796,068</b>	<b>\$ 7,574,627</b>	<b>\$ 5,634,971</b>	<b>\$ 2,323,357</b>	<b>\$ 7,958,328</b>	<b>5%</b>	<b>\$ 7,692,811</b>	<b>-3%</b>
ENDING FUND BALANCE	\$ 113,244	\$ -	\$ 835,879	\$ 44,855	\$ -	0%	\$ -	0%

**BUDGET HIGHLIGHTS:**

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

# JEFFERSON PARISH, LOUISIANA

## CENTRAL GARAGE

BUDGET #: 63500

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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	4	5	5
Automotive Mechanic-Senior	24	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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	6	6	6		6		6	
<b>BEGINNING FUND BALANCE</b>	\$ 2,476	\$ -	\$ 131,786	\$ 159,565	\$ 131,786	0%	\$ -	-100%
<b>REVENUES</b>								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ 16,022	0%
Charges For Services	2,757,664	2,505,573	1,793,054	672,048	2,465,102	-2%	2,524,212	2%
Miscellaneous	-	-	42,340	-	42,340	100%	-	-100%
Other financing Sources	-	-	-	-	5,878	100%	-	-100%
<b>TOTAL REVENUES</b>	\$ 2,757,664	\$ 2,505,573	\$ 1,835,394	\$ 672,048	\$ 2,513,320	0%	\$ 2,540,234	1%
<b>EXPENDITURES</b>								
Personnel Services	\$ 223,992	\$ 371,638	\$ 218,316	\$ 152,563	\$ 370,879	0%	\$ 342,812	-8%
Operating Expenses	2,052,391	2,133,935	1,541,919	681,307	2,223,226	4%	2,180,122	-2%
Capital Outlay	771	-	47,380	3,621	51,001	0%	17,300	-66%
Other Financing Uses	351,200	-	-	-	-	100%	-	0%
<b>TOTAL EXPENDITURES</b>	\$ 2,628,354	\$ 2,505,573	\$ 1,807,615	\$ 837,491	\$ 2,645,106	6%	\$ 2,540,234	-4%
<b>ENDING FUND BALANCE</b>	\$ 131,786	\$ -	\$ 159,565	\$ (5,878)	\$ -	0%	\$ -	0%

**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.

The 2015 budget shows an overall decrease from 2014 by 4%. However, some line items did see an increase directly related to an increase in costs associated with maintaining the Parish radio system and its infrastructure. Telecommunications is still actively reviewing all AT& T billing for any potential savings to the Parish.

# JEFFERSON PARISH, LOUISIANA

## CENTRAL TELEPHONE

BUDGET # : 63510

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED:			
Telecommunication Director	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL UNCLASSIFIED	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Secretary	1	1	1
Telecommunications Equip. Manager	1	1	1
Telecommunications Supervisor	1	1	1
Telephone Technician	2	2	2
TOTAL FULL TIME	6	6	6
TOTAL POSITIONS	<u>6</u>	<u>6</u>	<u>6</u>

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

BUDGET # : 63520  
(INTERNAL SERVICE FUNDS)

**MISSION/FUNCTION(S):**

The computer support organization of Jefferson Parish, comprised of the EIS, MIS 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:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	21	21	21		21		21	
BEGINNING FUND BALANCE	\$ 239,810	\$ -	\$ 558,364	\$ 1,132,026	\$ 558,364	100%	\$ -	-100.0%
<b>REVENUES</b>								
Intergovernmental	\$ 10,942	\$ -	\$ -	\$ -	\$ -	100%	\$ -	0.0%
Charges for Services	3,964,328	4,208,029	3,842,265	497,736	4,340,001	3%	4,535,432	4.5%
Miscellaneous	100	-	125	(125)	-	0%	-	100.0%
<b>TOTAL REVENUES</b>	<b>\$ 3,975,370</b>	<b>\$ 4,208,029</b>	<b>\$ 3,842,390</b>	<b>\$ 497,611</b>	<b>\$ 4,340,001</b>	<b>3%</b>	<b>\$ 4,535,432</b>	<b>4.5%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 1,742,416	\$ 1,916,151	\$ 1,459,787	\$ 528,032	\$ 1,987,819	4%	\$ 1,932,291	-2.8%
Operating Expenses	1,758,802	2,179,878	1,460,975	984,768	2,445,743	12%	2,366,141	-3.3%
Capital Outlay	155,598	112,000	347,966	116,837	464,803	315%	237,000	-49.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,656,816</b>	<b>\$ 4,208,029</b>	<b>\$ 3,268,728</b>	<b>\$ 1,629,637</b>	<b>\$ 4,898,365</b>	<b>16%</b>	<b>\$ 4,535,432</b>	<b>-7.4%</b>
ENDING FUND BALANCE	\$ 558,364	\$ -	\$ 1,132,026	\$ -	\$ -	0%	\$ -	0.0%

**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. New storage will be purchased to eventually replace data storage that will reach end of servicable life in late 2015. 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. A second UPS will be added for the Yenni 7th floor computer room.

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

BUDGET # : 63520

**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 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	5	5
Computer System Specialist	1	1	1
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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
Positions	1	3	3		3		3	
BEGINNING FUND BALANCE	\$ 85,992	\$ -	\$ 253,600	\$ 102,820	\$ 253,600	100%	\$ -	-100.0%
REVENUES								
Charges For Services	\$ 2,087,498	\$ 2,250,646	\$ 1,228,403	\$ 1,023,694	\$ 2,252,097	0%	\$ 2,145,249	-4.7%
Miscellaneous	1,150	-	480	(480)	-	0%	-	0.0%
TOTAL REVENUES	\$ 2,088,648	\$ 2,250,646	\$ 1,228,883	\$ 1,023,214	\$ 2,252,097	0%	\$ 2,145,249	-4.7%
EXPENDITURES								
Personnel Services	\$ 222,634	\$ 212,886	\$ 114,877	\$ 102,390	\$ 217,267	2%	\$ 197,272	-9.2%
Operating Expenses	1,632,436	2,007,760	1,260,499	965,025	2,225,524	11%	1,908,824	-14.2%
Capital Outlay	46,068	30,000	4,287	58,619	62,906	100%	39,153	-37.8%
Other Financing Uses	19,902	-	-	-	-	100%	-	0.0%
TOTAL EXPENDITURES	\$ 1,921,040	\$ 2,250,646	\$ 1,379,663	\$ 1,126,034	\$ 2,505,697	11%	\$ 2,145,249	-14.4%
ENDING FUND BALANCE	\$ 253,600	\$ -	\$ 102,820	\$ -	\$ -	0%	\$ -	0.0%

**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>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
APPOINTED:			
Director	0	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Clerk III	0	1	1
I/D Security System Coordinator	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL POSITIONS	<u>1</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:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	93	92	92		92		92	
BEGINNING FUND BALANCE	\$ 61,496	\$ -	\$ 126,207	\$ 1,866,775	\$ 126,207	0%	\$ -	-100.0%
<b>REVENUES</b>								
Intergovernmental	\$ 37,092	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0.0%
Charges For Services	8,731,176	9,126,692	8,139,978	1,277,069	9,417,047	3%	9,165,470	-2.7%
Miscellaneous	37,620	-	44,985	(44,985)	-	0%	-	0.0%
Other Financing Sources	-	-	85,607	-	85,607	100%	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 8,805,888</b>	<b>\$ 9,126,692</b>	<b>\$ 8,270,570</b>	<b>\$ 1,232,084</b>	<b>\$ 9,502,654</b>	<b>4%</b>	<b>\$ 9,165,470</b>	<b>-3.5%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 5,886,098	6,391,079	\$ 4,682,716	\$ 1,957,944	\$ 6,640,660	4%	\$ 6,436,105	-3.1%
Operating Expenses	2,627,649	2,590,708	1,705,364	1,098,114	2,803,478	8%	2,707,257	-3.4%
Capital Outlay	167,429	144,905	141,922	42,801	184,723	27%	22,108	-88.0%
Other Financing Uses	60,000	-	-	-	-	100%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,741,176</b>	<b>\$ 9,126,692</b>	<b>\$ 6,530,002</b>	<b>\$ 3,098,859</b>	<b>\$ 9,628,861</b>	<b>6%</b>	<b>\$ 9,165,470</b>	<b>-4.8%</b>
ENDING FUND BALANCE	126,207	\$ -	\$ 1,866,775	\$ -	\$ -	0%	\$ -	0.0%

**BUDGET HIGHLIGHTS:**

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

Capital Outlay includes funding to replace computers, vehicles and an electric forklift for the warehouse.

**JEFFERSON PARISH, LOUISIANA**  
ENGINEERING

BUDGET # : 63810

**POSITIONS:**

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
<b>APPOINTED:</b>			
Director	2	2	2
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Accountant	2	2	2
Administrative Assistant	2	3	3
Engineer	15	13	13
Engineering Division Supervisor	4	4	4
Engineering Inspector	11	12	12
Executive Assistant	1	0	0
Executive Superintendent	1	1	1
GIS Operator	5	5	5
Instrumentman	2	1	1
Instrumentman-Party Chief	2	2	2
Public Works Project Coordinator	3	3	3
Rodman-Chainman	2	2	2
Secretary	1	1	1
SCADA Systems Manager	0	1	1
Ship & Receiving/Stock Clerk	13	13	13
Telemetry Technician	10	10	10
Typist Clerk	6	6	6
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>93</b>	<b>92</b>	<b>92</b>
<b>TOTAL POSITIONS</b>	<b><u>93</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	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	32	33	33		33		33	
BEGINNING FUND BALANCE	\$ 13,545	\$ -	\$ 70,701	\$ 530,896	\$ 70,701	0%	\$ -	-100.0%
<b>REVENUES</b>								
Charges for Services	\$ 1,929,982	\$ 2,670,908	\$ 2,433,983	\$ 351,205	\$ 2,785,188	4%	\$ 2,681,653	-3.7%
Miscellaneous	25,087	-	-	-	-	0%	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 1,955,069</b>	<b>\$ 2,670,908</b>	<b>\$ 2,433,983</b>	<b>\$ 351,205</b>	<b>\$ 2,785,188</b>	<b>4%</b>	<b>\$ 2,681,653</b>	<b>-3.7%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 1,611,339	\$ 2,074,444	\$ 1,460,765	\$ 634,039	\$ 2,094,804	1%	\$ 2,088,736	-0.3%
Operating Expenses	274,131	463,964	287,716	224,094	511,810	10%	431,717	-15.6%
Capital Outlay	12,443	132,500	225,307	23,968	249,275	88%	161,200	-35.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,897,913</b>	<b>\$ 2,670,908</b>	<b>\$ 1,973,788</b>	<b>\$ 882,101</b>	<b>\$ 2,855,889</b>	<b>7%</b>	<b>\$ 2,681,653</b>	<b>-6.1%</b>
ENDING FUND BALANCE	\$ 70,701	\$ -	\$ 530,896	\$ -	\$ -	0%	\$ -	0.0%

**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, and small tools 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>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2015 Adopted Budget</u>
<b>APPOINTED:</b>			
Public Works Director	1	1	1
Floodplain Mgmt & Hazard Mit Director	1	1	1
<b>CLASSIFIED SERVICE:</b>			
<b>FULL TIME:</b>			
Administrative Assistant	1	2	2
Computer Prog/Analyst	1	1	1
Engineering Inspector	2	2	2
Equipment Operator	8	8	8
Floodplain/CRS Specialist	0	1	1
Floodplain Manager	1	0	0
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	10	10	10
Typist Clerk	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FULL TIME</b>	<b>32</b>	<b>33</b>	<b>33</b>
<b>TOTAL POSITIONS</b>	<b><u>32</u></b>	<b><u>33</u></b>	<b><u>33</u></b>

**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:**

Positions	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
	23	23	23		23		23	
BEGINNING FUND BALANCE	\$ 196,367	\$ -	\$ 377,290	\$ 646,950	\$ 377,290	0%	\$ -	-100.0%
<b>REVENUES</b>								
Intergovernmental	\$ 835,384	\$ -	\$ 284,685	\$ (284,685)	\$ -	0%	\$ -	0%
Charges For Services	2,060,637	2,150,002	1,969,210	310,847	2,280,057	6%	2,211,600	-3%
Miscellaneous	124	-	330	(330)	-	0%	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 2,896,145</b>	<b>\$ 2,150,002</b>	<b>\$ 2,254,225</b>	<b>\$ 25,832</b>	<b>\$ 2,280,057</b>	<b>6%</b>	<b>\$ 2,211,600</b>	<b>-3%</b>
<b>EXPENDITURES</b>								
Personnel Services	\$ 1,481,090	\$ 1,627,352	\$ 1,299,649	\$ 394,363	\$ 1,694,012	4%	\$ 1,671,098	-1%
Operating Expenses	1,234,132	501,650	652,178	257,418	909,596	81%	514,502	-43%
Capital Outlay	-	21,000	32,738	21,001	53,739	156%	26,000	-52%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,715,222</b>	<b>\$ 2,150,002</b>	<b>\$ 1,984,565</b>	<b>\$ 672,782</b>	<b>\$ 2,657,347</b>	<b>24%</b>	<b>\$ 2,211,600</b>	<b>-16.8%</b>
ENDING FUND BALANCE	\$ 377,290	\$ -	\$ 646,950	\$ -	\$ -	0.0%	\$ -	0.0%

**BUDGET HIGHLIGHTS:**

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

**PERFORMANCE INDICATORS**

	2013 Actual	2014 Estimated	2015 Estimated
% of complaints investigated within 2 days	98%	98%	98%
Number of Environmental Inspections Conducted	616	3,916	1,118
Number of Environmental Complaints Investigated	289	327	315
Solid Waste Inspections/Violations entered in Oracle	1,037	1,047	1,078
Garbage requests/complaints entered in Oracle	6,550	7,937	7,540
Recycling requests/complaints entered in Oracle	1,825	1,822	1,876
Rodent Control requests	368	260	379

# JEFFERSON PARISH, LOUISIANA

## ENVIRONMENTAL AFFAIRS

BUDGET # : 63860

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### POSITIONS:

	<u>2013 Amended Budget</u>	<u>2014 Amended Budget</u>	<u>2014 Adopted Budget</u>
APPOINTED:			
Director	1	1	1
CLASSIFIED SERVICE:			
FULL TIME:			
Administrative Assistant	1	1	1
Assistant Director	1	1	1
Environmental Quality Spec.	4	4	4
Environmental Quality Supervisor	5	5	5
Environmental Quality Tech	4	4	4
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>
TOTAL FULL TIME	23	23	23
TOTAL POSITIONS	<u>23</u>	<u>23</u>	<u>23</u>



# Jefferson Parish

## Debt Service



## TABLE OF CONTENTS

### DEBT SERVICE

Debt Management	263
Annual Budget	269
Outstanding Long-Term Debt	270
Special Tax Bonds	
SST Revenue Refunding Bonds Series 1998	271
SST Revenue Refunding Bonds Series 2005	274
SST Revenue Refunding Bonds Series 2007 B	275
SST Revenue Refunding Bonds Series 2009 A & B	276
SST Revenue Refunding Bonds Series 2012 A & B	277
SST Revenue Refunding Bonds Series 2013	278
EB Hotel Occupancy Tax Refund Imp Series 1997	279
Second Parish Court Revenue Bonds Series 2014	282
EB Office Building Certificates of Indebtedness Series 2004	283
LO Chetta Drive Sewerage Certificates of Indebtedness Series 2013	284
24th Judicial District Court Project	285
General Obligation Bonds	
Fire Protection District No 7	286
Consol Playground Dist #2, Sub #1	287
Animal Shelter Series 2013	288
Loan Programs	
Louisiana Community Development Authority - Grand Isle Pavilion	289
Louisiana Community Development Authority - Jeff Rec. & Culture 2007	290
Louisiana Community Development Authority - Rev. Refunding A & B	291
Louisiana Community Development Authority - 2009 A, B & C (Recap)	292
Louisiana Community Development Authority - Refunding 2009A	293
Louisiana Community Development Authority - Refunding 2009B	294
Louisiana Community Development Authority - Refunding 2009C	295
Louisiana Community Development Authority - Refunding 2014	296
Louisiana Community Development Authority Revenue Bonds 2010	297
Statement of Long Term Debt	298-299
Computation of Legal Debt Margin	301
Schedule of Debt Service to Maturity by Issue Type	302
Debt Statistics	303-306



# 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

Fitch Ratings reviewed the Issuer Credit Rating for Jefferson Parish in 2014, and monitors the Parish's debt as part of their continuing surveillance efforts. The Special Sales Tax bonds maintained an A+ rating and a stable outlook; the Parish's overall rating is affirmed at AA and the outlook remains negative. The negative outlook was due to the Parish's 2012 use of monies set aside for debt service (SCDL FEMA loan) to fund recurring general fund expenses.

Standard and Poor's reviewed the Issuer Credit Rating for Jefferson Parish in 2014, and monitors the Parish's debt as part of their continuing surveillance efforts. The 24th Judicial Court 2014 Revenue Refunding bonds and the 2<sup>nd</sup> Parish Court 2014 Revenue Refunding bonds were both assigned an AA- rating. At the same time, Standard and Poor's affirmed the Parish's overall rating at AA. The outlook was affirmed as stable for all bond issues.

Standard and Poor's reviewed the Issuer Credit Rating for Jefferson Parish Fire Protection District No. 7. These bonds maintained an A rating and a stable outlook. The stable outlook reflects the expectation that the District will continue to sustain its strong finances given its single-purpose nature and steady tax base growth.

Standard and Poor's reviewed the Issuer Credit Rating for the Jefferson Parish Consolidated Community Center and Playground District No. 2, Subdistrict No. 1. These bonds maintained an A+ rating and stable outlook. The stable outlook reflects the opinion that the District will continue to maintain its strong financial position due to its growing tax collections.

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 2005, the Parish issued \$80,000,000 of Special Sales Tax Revenue Bonds – Series 2005 to provide funding for the completion of the third phase of 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 2012, the Parish issued \$8,875,000 of Special Tax Revenue Refunding Bonds - Series 2012A. The Series 2012A Bonds were issued for the purpose of refunding \$8,820,000 aggregate principal amount of the Special Sales Tax Refunding Bonds Series – 2001. Also in 2012, the Parish issued \$4,050,000 of Special Tax Revenue Refunding Bonds Series – 2012B. The Series 2012B Bonds were issued for the purpose of refunding \$4,290,000 aggregate principal amount of the Special Sales Tax Revenue Refunding Bonds Series –2002.

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.

At December 31, 2014, \$231,994,290 of such bonds remained outstanding and \$21,959,000 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, 2014, \$1,225,000 of such bonds remained outstanding and \$437,576 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, 2014, \$4,010,000 of such bonds remained outstanding and \$17,997 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, 2014, \$9,010,000 of such bonds remained outstanding with \$1,508,284 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, 2014, \$5,565,000 of such bonds remained outstanding with \$133 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, 2014, \$2,185,000 of such bonds remained outstanding with \$59,840 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, 2014, \$4,360,000 of such bonds remained outstanding with \$116,101 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, 2014 \$597,099 of such certificates remained outstanding and \$138,906 was available in the Debt Service Fund to service the debt.

#### Loan Programs

##### Louisiana Community Development Authority Loan

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, 2014, \$436,031 of such loans remained outstanding with \$199,774 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, 2014, \$12,580,000 of such loans remained outstanding with \$9,138 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, 2014, \$6,770,000 of the LCDA Series 2008A loans and \$395,000 of LCDA Series 2008B loans remained outstanding with \$499,799 available in the Debt Service Fund to service the debts.

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, 2014, \$55,080,000 of LCDA Series 2009A loans, \$2,555,000 of LCDA Series 2009B loans and \$5,605,000 of LCDA Series 2009C remained outstanding with \$4,611,395 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, 2014, \$2,680,000 of LCDA Series 2010 (CPZ) loans remained outstanding with \$46,159 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, 2014, loan proceeds of \$5,859,844 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, 2014, \$7,505,000 of LCDA Series 2014 (WJ Park) loans remained outstanding with \$106,015 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, 2014, loan proceeds of \$1,180,331 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, 2014, 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, 2014, 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, 2014, loan proceeds of \$1,357,303 have been drawn down under this agreement.

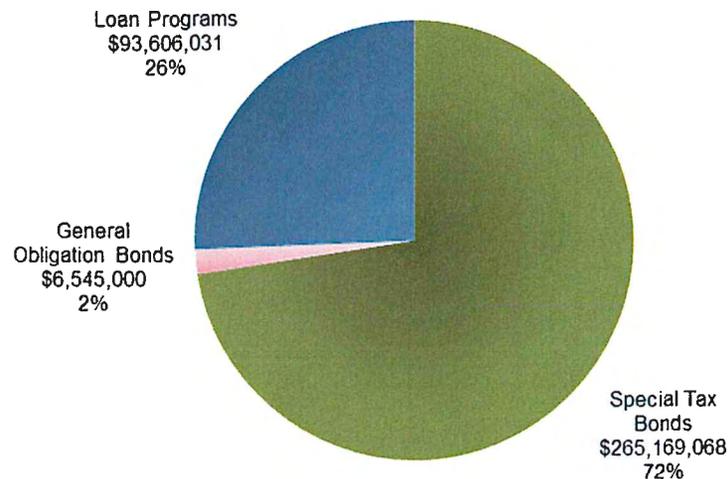
**JEFFERSON PARISH, LOUISIANA  
DEBT SERVICE FUNDS  
2015 ANNUAL BUDGET**

BOND DESCRIPTION	REVENUES				TRANSFERS FROM OTHER FUNDS	TOTAL REVENUES	EXPENDITURES
	TAXES		OTHER	DEBT SERVICE & OTHER COSTS			
	SALES	AD VALOREM					
<u>Special Tax Bonds</u>							
SST Revenue and Refunding Bonds - Series 1998	\$ 5,758,500	\$ -	\$ 23,200	\$ -	\$ 5,781,700	\$ 5,769,500	
SST Revenue Bonds - Series 2005	4,896,500	-	-	-	4,896,500	4,896,500	
SST Revenue Bonds - Series 2007B	7,275,650	-	-	-	7,275,650	7,277,650	
SST Revenue & Revenue Refunding - Series 2009 A&B	15,920,808	-	866,030	-	16,786,838	16,782,638	
SST Revenue and Refunding Bonds - Series 2013	1,786,219	-	-	-	1,786,219	1,786,219	
<u>Public Improvement Bonds</u>							
East Bank Hotel Occupancy Tax Refunding & Improvement - Series 1997	594,000	-	1,500	1,000	596,500	412,075	
Jefferson Parish Public Improvement Revenue Bonds Second Parish Court Project - Series 2003 Certificates of Indebtedness - Series 2013 (L O Chetta Drive - Sewerage)	-	-	299,925	-	299,925	299,925	
Jefferson Parish Public Improvement Revenue Bonds 24th Judicial District Court Project	-	-	632,663	-	632,663	632,663	
<u>General Obligation Bonds</u>							
Fire Protection District #7	-	388,000	800	-	388,800	403,040	
Consolidated Playground District # 2, Sub #1 Animal Shelter	-	807,000	1,300	-	808,300	813,322	
				846,015	846,015	846,015	
<u>Loan Programs</u>							
Louisiana Community Development Authority (Grand Isle Pavilion)	-	-	600	51,761	52,361	101,761	
Louisiana Community Development Authority 2007 (Jeff Recreation and Cultural)	-	-	1,926	1,294,585	1,296,511	1,294,586	
Louisiana Community Development Authority Revenue Refunding 2008 A & B	-	-	3,092	1,055,538	1,058,630	1,299,538	
Louisiana Community Development Authority & Revenue Refunding 2009A, 2009B & 2009 C	6,141,000	-	16,000	709,844	6,866,844	6,851,244	
Louisiana Community Development Authority Revenue Bonds Series 2010 CPZ	-	-	300	227,657	227,957	227,657	
Louisiana Community Development Authority (WJ Park and Community Center/PIground District)	-	-	-	650,424	650,424	650,424	
<b>TOTAL</b>	<b>\$ 42,372,677</b>	<b>\$ 1,195,000</b>	<b>\$ 1,929,802</b>	<b>\$ 4,836,824</b>	<b>\$ 50,334,303</b>	<b>\$ 50,427,223</b>	

## 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 \$365,320,099 with principal payments of \$30,373,519 due in 2015. All current debt service requirements are budgeted and funded within the respective Debt Service funds.

### Outstanding Long-Term Debt \$365,320,099 As of 12/31/2014



### 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

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 17,221,597	\$ 16,652,924	\$ 17,238,911	\$ 38,520,900	\$ 17,238,911	3.5%	\$ 17,261,910	0.1%
REVENUES								
Taxes	\$ 5,759,150	\$ 5,758,500	\$ 21,273,112	\$ (15,514,612)	\$ 5,758,500	0.0%	\$ 5,758,500	0.0%
Interest Income	31,355	33,000	21,525	11,475	33,000	0.0%	23,200	-29.7%
Miscellaneous	14	-	-	-	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 5,790,519	\$ 5,791,500	\$ 21,294,637	\$ (15,503,137)	\$ 5,791,500	0.0%	\$ 5,781,700	-0.2%
EXPENDITURES								
Principal	\$ 2,644,653	\$ 2,494,735	\$ -	\$ 2,644,653	\$ 2,644,653	6.0%	\$ 2,350,975	-11.1%
Interest	3,110,347	3,260,265	-	3,110,348	3,110,348	-4.6%	3,404,025	9.4%
Other	18,205	13,500	12,648	852	13,500	0.0%	14,500	7.4%
TOTAL EXPENDITURES	\$ 5,773,205	\$ 5,768,500	\$ 12,648	\$ 5,755,853	\$ 5,768,501	0.0%	\$ 5,769,500	0.0%
ENDING FUND BALANCE	\$ 17,238,911	\$ 16,675,924	\$ 38,520,900	\$ 17,261,910	\$ 17,261,910	3.5%	\$ 17,274,110	0.1%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	2,350,975	3,404,025	5,755,000
2016	2,213,315	3,541,685	5,755,000
<b>Total</b>	<b>4,564,291</b>	<b>6,945,710</b>	<b>11,510,000</b>

**JEFFERSON PARISH, LOUISIANA**  
SPECIAL SALES TAX REVENUE AND REFUNDING BONDS - SERIES 1998

BUDGET # 39540

**BUDGET SUMMARY:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 17,221,597	\$ 14,742,785	\$ 17,238,911	\$ 38,522,650	\$ 17,238,911	16.9%	\$ 17,255,012	0.1%
REVENUES								
Taxes	\$ -	\$ -	\$ 21,273,112	\$ (21,273,112)	\$ -	0.0%	\$ -	0.0%
Interest Income	31,355	33,000	21,525	11,475	33,000	0.0%	23,200	-29.7%
Miscellaneous	14	-	-	-	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 31,369	\$ 33,000	\$ 21,294,637	\$ (21,261,637)	\$ 33,000	0.0%	\$ 23,200	-29.7%
EXPENDITURES								
Other	\$ 14,055	\$ 10,000	\$ 10,898	\$ 6,001	\$ 16,899	69.0%	\$ 11,000	-34.9%
TOTAL EXPENDITURES	\$ 14,055	\$ 10,000	\$ 10,898	\$ 6,001	\$ 16,899	69.0%	\$ 11,000	-34.9%
ENDING FUND BALANCE	\$ 17,238,911	\$ 14,765,785	\$ 38,522,650	\$ 17,255,012	\$ 17,255,012	16.9%	\$ 17,267,212	0.1%

**JEFFERSON PARISH, LOUISIANA**  
SPECIAL SALES TAX REVENUE AND REFUNDING BONDS - SERIES 1998

BUDGET # 39560

**BUDGET SUMMARY:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ (1,750)	\$ -	0.0%	\$ -	0.0%
REVENUES								
Taxes	\$ 5,759,150	\$ 5,758,500	\$ -	\$ 5,758,500	\$ 5,758,500	0.0%	\$ 5,758,500	0.0%
TOTAL REVENUES	\$ 5,759,150	\$ 5,758,500	\$ -	\$ 5,758,500	\$ 5,758,500	0.0%	\$ 5,758,500	0.0%
EXPENDITURES								
Principal	\$ 2,644,653	\$ 2,494,735	\$ -	\$ 2,494,735	\$ 2,494,735	0.0%	\$ 2,350,975	-5.8%
Interest	3,110,347	3,260,265	-	3,260,265	3,260,265	0.0%	3,404,025	4.4%
Other	4,150	3,500	1,750	1,750	3,500	0.0%	3,500	0.0%
TOTAL EXPENDITURES	\$ 5,759,150	\$ 5,758,500	\$ 1,750	\$ 5,756,750	\$ 5,758,500	0.0%	\$ 5,758,500	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
2015	2,350,975	3,404,025	5,755,000
2016	2,213,315	3,541,685	5,755,000
<b>Total</b>	<b>4,564,291</b>	<b>6,945,710</b>	<b>11,510,000</b>

**JEFFERSON PARISH, LOUISIANA**  
SPECIAL SALES TAX REVENUE BONDS - SERIES 2005

BUDGET # 39590

**PURPOSE OF DEBT ISSUE**

The bonds were issued 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.

**BUDGET SUMMARY:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ (1,750)	\$ -	0.0%	\$ -	0.0%
REVENUES								
Taxes	\$ 5,891,175	\$ 4,893,250	\$ 227,375	\$ 4,665,875	\$ 4,893,250	0.0%	\$ 4,896,500	0.1%
TOTAL REVENUES	\$ 5,891,175	\$ 4,893,250	\$ 227,375	\$ 4,665,875	\$ 4,893,250	0.0%	\$ 4,896,500	0.1%
EXPENDITURES								
Principal	\$ 4,225,000	\$ 4,435,000	\$ -	\$ 4,435,000	\$ 4,435,000	0.0%	\$ 4,660,000	5.1%
Interest	1,661,375	454,750	227,375	227,375	454,750	0.0%	233,000	-48.8%
Other	4,800	3,500	1,750	1,750	3,500	0.0%	3,500	0.0%
TOTAL EXPENDITURES	\$ 5,891,175	\$ 4,893,250	\$ 229,125	\$ 4,664,125	\$ 4,893,250	0.0%	\$ 4,896,500	0.1%
ENDING FUND BALANCE	\$ -	\$ -	\$ (1,750)	\$ -	\$ -	0.0%	\$ -	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	4,660,000	233,000	4,893,000
<b>Total</b>	4,660,000	233,000	4,893,000

**JEFFERSON PARISH, LOUISIANA**  
SPECIAL SALES TAX REVENUE BONDS - SERIES 2007B

BUDGET # 39800

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 612,957	\$ 611,944	\$ 3,182,589	\$ 4,123,900	\$ 3,182,589	420.1%	\$ 3,182,789	0.0%
REVENUES								
Taxes	\$ 9,846,948	\$ 7,278,750	\$ 2,265,783	\$ 5,012,967	\$ 7,278,750	0.0%	\$ 7,275,650	0.0%
Interest Income	551	200	327	(127)	200	0.0%	-	-100.0%
TOTAL REVENUES	\$ 9,847,499	\$ 7,278,950	\$ 2,266,110	\$ 5,012,840	\$ 7,278,950	0.0%	\$ 7,275,650	0.0%
EXPENDITURES								
Principal	\$ 4,410,000	\$ 4,630,000	\$ -	\$ 4,630,000	\$ 4,630,000	0.0%	\$ 4,860,000	5.0%
Interest	2,858,350	2,637,850	1,318,925	1,318,925	2,637,850	0.0%	2,406,350	-8.8%
Other	9,517	10,900	5,874	5,026	10,900	0.0%	11,300	3.7%
TOTAL EXPENDITURES	\$ 7,277,867	\$ 7,278,750	\$ 1,324,799	\$ 5,953,951	\$ 7,278,750	0.0%	\$ 7,277,650	0.0%
ENDING FUND BALANCE	\$ 3,182,589	\$ 612,144	\$ 4,123,900	\$ 3,182,789	\$ 3,182,789	419.9%	\$ 3,180,789	-0.1%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	4,860,000	2,406,350	7,266,350
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>46,835,000</b>	<b>11,598,713</b>	<b>58,433,713</b>

**JEFFERSON PARISH, LOUISIANA**  
SPECIAL SALES TAX REVENUE & REVENUE REFUNDING BONDS - SERIES 2009 A & B

BUDGET # 39830

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 946,338	\$ 946,188	\$ 1,819,435	\$ 2,255,543	\$ 1,819,435	100.0%	\$ 1,820,735	0.1%
REVENUES								
Taxes	\$ 11,206,788	\$ 10,350,808	\$ 3,448,219	\$ 6,902,589	\$ 10,350,808	0.0%	\$ 15,920,808	53.8%
Interest Income	4,187	1,300	5,614	(4,314)	1,300	0.0%	4,200	223.1%
Miscellaneous	868,910	861,830	437,995	423,835	861,830	0.0%	861,830	0.0%
TOTAL REVENUES	\$ 12,079,885	\$ 11,213,938	\$ 3,891,828	\$ 7,322,110	\$ 11,213,938	0.0%	\$ 16,786,838	49.7%
EXPENDITURES								
Principal	\$ 4,160,000	\$ 4,300,000	\$ -	\$ 4,300,000	\$ 4,300,000	0.0%	\$ 10,085,000	134.5%
Interest	7,031,638	6,896,438	3,448,219	3,448,219	6,896,438	0.0%	6,681,438	-3.1%
Other	15,150	16,200	7,500	8,700	16,200	0.0%	16,200	0.0%
TOTAL EXPENDITURES	\$ 11,206,788	\$ 11,212,638	\$ 3,455,719	\$ 7,756,919	\$ 11,212,638	0.0%	\$ 16,782,638	49.7%
ENDING FUND BALANCE	\$ 1,819,435	\$ 947,488	\$ 2,255,543	\$ 1,820,735	\$ 1,820,735	100.0%	\$ 1,824,935	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	10,085,000	6,681,438	16,766,438
2016	10,465,000	6,172,145	16,637,145
2017	16,615,000	1,638,308	18,253,308
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>132,025,000</b>	<b>28,787,005</b>	<b>#####</b>

**JEFFERSON PARISH, LOUISIANA**  
**SPECIAL SALES TAX REVENUE REFUNDING BONDS - SERIES 2012A & 2012 B**

BUDGET # 39860

**PURPOSE OF DEBT ISSUE**

The bonds were issued to refund a portion of the 2001 Special Sales Tax Revenue Bonds, Series 2001 and Series 2002.

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 292,971	\$ 292,971	\$ 293,985	\$ 292,286	\$ 293,985	0.0%	\$ 293,985	0.0%
REVENUES								
Taxes	\$ 5,403,713	\$ 5,399,800	\$ 52,900	5,346,900	\$ 5,399,800	0.0%	\$ -	-100.0%
Interest	1,014	-	801	(801)	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 5,404,727	\$ 5,399,800	\$ 53,701	\$ 5,346,099	\$ 5,399,800	0.0%	\$ -	-100.0%
EXPENDITURES								
Principal	\$ 5,210,000	\$ 5,290,000	\$ -	\$ 5,290,000	\$ 5,290,000	0.0%	\$ -	-100.0%
Interest	188,063	105,800	52,900	\$ 52,900	105,800	0.0%	-	-100.0%
Other	5,650	4,000	2,500	\$ 1,500	4,000	0.0%	-	-100.0%
TOTAL EXPENDITURES	\$ 5,403,713	\$ 5,399,800	\$ 55,400	\$ 5,344,400	\$ 5,399,800	0.0%	\$ -	-100.0%
ENDING FUND BALANCE	\$ 293,985	\$ 292,971	\$ 292,286	\$ 293,985	\$ 293,985	0.3%	\$ 293,985	0.0%

**JEFFERSON PARISH, LOUISIANA**  
**SPECIAL SALES TAX REFUNDING BONDS 2013**

BUDGET # 39870

**PURPOSE OF DEBT ISSUE**

The bonds were issued to replace Special Sales Tax Refunding Bonds 2005 us 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.

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 15,534	\$ 12,072	\$ 15,534	0.0%	\$ 15,534	0.0%
REVENUES								
Taxes	\$ 785,669	\$ 1,788,984	\$ 467,742	\$ 1,321,242	\$ 1,788,984	0.0%	\$ 1,786,219	-0.2%
Interest	5	-	38	(38)	-	0.0%	-	0.0%
Other Financing Sources	45,085,000	-	-	-	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 45,870,674	\$ 1,788,984	\$ 467,780	\$ 1,321,242	\$ 1,788,984	0.0%	\$ 1,786,219	-0.2%
EXPENDITURES								
Principal	\$ 325,000	\$ 850,000	\$ -	\$ 850,000	\$ 850,000	0.0%	\$ 865,000	1.8%
Interest	460,669	935,484	467,742	467,742	935,484	0.0%	917,719	-1.9%
Other	8,500	3,500	3,500	-	3,500	0.0%	3,500	0.0%
Other Financing Uses	45,060,971	-	-	-	-	0.0%	-	0.0%
TOTAL EXPENDITURES	\$ 45,855,140	\$ 1,788,984	\$ 471,242	\$ 1,317,742	\$ 1,788,984	0.0%	\$ 1,786,219	-0.2%
ENDING FUND BALANCE	\$ 15,534	\$ -	\$ 12,072	\$ 15,572	\$ 15,534	100.0%	\$ 15,534	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	865,000	917,719	1,782,719
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>43,910,000</b>	<b>4,590,790</b>	<b>48,500,790</b>

**JEFFERSON PARISH, LOUISIANA**  
**EAST BANK HOTEL OCCUPANCY TAX REFUNDING**  
**AND IMPROVEMENT BONDS - SERIES 1997**

BUDGET # 39340, 39350

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 853,833	\$ 940,075	\$ 1,118,532	\$ 1,788,304	\$ 1,118,532	19.0%	\$ 1,205,894	7.8%
<b>REVENUES</b>								
Taxes	\$ 669,636	\$ 494,000	\$ 705,978	\$ (211,978)	\$ 494,000	0.0%	\$ 594,000	20.2%
Interest Income	4,320	1,500	3,731	(2,231)	1,500	0.0%	1,500	0.0%
Other Financing Sources	2,460	2,000	1,132	868	2,000	0.0%	1,000	-50.0%
<b>TOTAL REVENUES</b>	<b>\$ 676,416</b>	<b>\$ 497,500</b>	<b>\$ 710,841</b>	<b>\$ (213,341)</b>	<b>\$ 497,500</b>	<b>0.0%</b>	<b>\$ 596,500</b>	<b>19.9%</b>
<b>EXPENDITURES</b>								
Principal	\$ 310,000	\$ 325,000	\$ -	\$ 325,000	\$ 325,000	0.0%	\$ 345,000	6.2%
Interest	98,258	82,138	41,069	41,069	82,138	0.0%	65,075	-20.8%
Other	1,000	1,000	-	1,000	1,000	0.0%	1,000	0.0%
Other Financing Uses	1,000	1,000	-	1,000	1,000	0.0%	1,000	100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 410,258</b>	<b>\$ 409,138</b>	<b>\$ 41,069</b>	<b>\$ 368,069</b>	<b>\$ 409,138</b>	<b>0.0%</b>	<b>\$ 412,075</b>	<b>0.7%</b>
ENDING FUND BALANCE	\$ 1,119,992	\$ 1,028,437	\$ 1,788,304	\$ 1,206,894	\$ 1,206,894	17.4%	\$ 1,390,319	15.2%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	345,000	65,075	410,075
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>1,225,000</b>	<b>146,675</b>	<b>1,371,675</b>

**JEFFERSON PARISH, LOUISIANA**  
**EAST BANK HOTEL OCCUPANCY TAX REFUNDING**  
**AND IMPROVEMENT BONDS - SERIES 1997**

BUDGET # 39340

**BUDGET SUMMARY:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 439,976	\$ 526,218	\$ 704,214	\$ 1,371,722	\$ 704,214	33.8%	\$ 791,576	12.4%
REVENUES								
Taxes	\$ 669,636	\$ 494,000	\$ 705,978	\$ (211,978)	\$ 494,000	0.0%	\$ 594,000	20.2%
Interest Income	2,859	500	2,599	(2,099)	500	0.0%	500	0.0%
Other Financing Sources	1,000	1,000	-	1,000	1,000	0.0%	1,000	0.0%
TOTAL REVENUES	\$ 673,495	\$ 495,500	\$ 708,577	\$ (213,077)	\$ 495,500	0.0%	\$ 595,500	20.2%
EXPENDITURES								
Principal	\$ 310,000	\$ 325,000	\$ -	\$ 325,000	\$ 325,000	0.0%	\$ 345,000	6.2%
Interest	98,258	82,138	41,069	41,069	82,138	0.0%	65,075	-20.8%
Other	1,000	1,000	-	1,000	1,000	0.0%	1,000	0.0%
TOTAL EXPENDITURES	\$ 409,258	\$ 408,138	\$ 41,069	\$ 367,069	\$ 408,138	0.0%	\$ 411,075	0.7%
ENDING FUND BALANCE	\$ 704,214	\$ 613,580	\$ 1,371,722	\$ 791,576	\$ 791,576	29.0%	\$ 976,001	23.3%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	345,000	65,075	410,075
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>1,225,000</b>	<b>146,675</b>	<b>1,371,675</b>

**JEFFERSON PARISH, LOUISIANA**  
**EAST BANK HOTEL OCCUPANCY TAX REFUNDING**  
**AND IMPROVEMENT BONDS - SERIES 1997**

BUDGET # 39350

**BUDGET SUMMARY:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 413,857	\$ 413,857	\$ 414,318	\$ 415,450	\$ 414,318	0.1%	\$ 414,318	0.0%
REVENUES								
Interest Income	\$ 1,460	\$ 1,000	\$ 1,132	\$ (132)	\$ 1,000	0.0%	\$ 1,000	0.0%
TOTAL REVENUES	\$ 1,460	\$ 1,000	\$ 1,132	\$ (132)	\$ 1,000	0.0%	\$ 1,000	0.0%
EXPENDITURES								
Other Financing Uses	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%	\$ 1,000	0.0%
TOTAL EXPENDITURES	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	0.0%	\$ 1,000	0.0%
ENDING FUND BALANCE	\$ 414,318	\$ 413,857	\$ 415,450	\$ 414,318	\$ 414,318	0.1%	\$ 414,318	0.0%

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT PUBLIC IMPROVEMENT - SERIES 2014**

BUDGET # 39920

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ (46,223)	\$ -	0.0%	\$ -	0.0%
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 195,925	100.0%
Fines & Forfeitures	-	-	-	-	-	0.0%	104,000	100.0%
Premium Income	-	-	49,194	-	49,194	100.0%	-	-100.0%
Interest Income	-	-	-	-	-	0.0%	-	0.0%
Other Financial Sources	-	-	4,010,000	-	4,010,000	100.0%	-	-100.0%
TOTAL REVENUES	\$ -	\$ -	\$ 4,059,194	\$ -	\$ 4,059,194	100.0%	\$ 299,925	-92.6%
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 165,000	100.0%
Interest	-	-	61,459	(61,459)	-	0%	134,925	100.0%
Other	-	-	4,043,958	15,236	4,059,194	100.0%	-	-100.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 4,105,417	\$ (46,223)	\$ 4,059,194	100.0%	\$ 299,925	-92.6%
ENDING FUND BALANCE	\$ -	\$ -	\$ (46,223)	\$ -	\$ -	0.0%	\$ -	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**  
**CERTIFICATES OF INDEBTEDNESS**  
**YENNI BUILDING PROJECT - SERIES 2004**

BUDGET # 39020

**PURPOSE OF DEBT ISSUE**

The bonds were issued to provide funding for the refunding of the Louisiana Public Facilities Authority Revenue Refunding Bonds Series 1994.

**REVENUE SOURCE**

The annual appropriation of funds is from the General Fund.

**BUDGET SUMMARY:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 82,092	\$ 48,937	\$ 49,307	\$ (26,872)	\$ 49,307	1%	\$ 370	-99.2%
<b>REVENUES</b>								
Interest Income	\$ 870	\$ 1,000	\$ 1,470	\$ (470)	\$ 1,000	0%	\$ -	-100.0%
Miscellaneous	118,848	118,848	89,136	29,712	118,848	0%	-	-100.0%
Other Financing Sources	600,460	591,015	591,015	-	591,015	0%	-	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 720,178</b>	<b>\$ 710,863</b>	<b>\$ 681,621</b>	<b>\$ 29,242</b>	<b>\$ 710,863</b>	<b>0%</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>EXPENDITURES</b>								
Principal	\$ 705,000.00	\$ 740,000	\$ 740,000	\$ -	\$ 740,000	0%	\$ -	-100.0%
Interest	45,463	14,800	14,800	-	14,800	0%	-	-100.0%
Other	2,500	5,000	3,000	2,000	5,000	0%	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 752,963</b>	<b>\$ 759,800</b>	<b>\$ 757,800</b>	<b>\$ 2,000</b>	<b>\$ 759,800</b>	<b>0%</b>	<b>\$ -</b>	<b>-100.0%</b>
ENDING FUND BALANCE	\$ 49,307	\$ -	\$ (26,872)	\$ 370	\$ 370	100%	\$ 370	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2014	740,000	14,800	754,800
<b>Total</b>	<b>740,000</b>	<b>14,800</b>	<b>754,800</b>

**JEFFERSON PARISH, LOUISIANA**  
**L O CHETTA DRIVE SEWERAGE**  
**SEWERAGE CERTIFICATES OF INDEBTEDNESS 2013**

BUDGET # 38310

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ -	\$ 15,000	\$ 38,846	\$ 86,129	\$ 38,846	159.0%	\$ 68,846	77.2%
REVENUES								
Assessment	\$ 38,799	\$ 84,257	\$ 123,216	\$ (8,959)	\$ 114,257	35.6%	\$ 82,466	-27.8%
Interest	\$ 47	-	8,324	(8,324)	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 38,846	\$ 84,257	\$ 131,540	\$ (8,959)	\$ 114,257	35.6%	\$ 82,466	-27.8%
EXPENDITURES								
Principal	\$ -	\$ 66,344	\$ 66,344	-	\$ 66,344	0.0%	\$ 66,344	0.0%
Interest	-	17,913	17,913	-	17,913	0.0%	16,122	-10.0%
TOTAL EXPENDITURES	\$ -	\$ 84,257	\$ 84,257	-	\$ 84,257	0.0%	\$ 82,466	-2.1%
ENDING FUND BALANCE	\$ 38,846	\$ 15,000	\$ 86,129	\$ 77,170	\$ 68,846	359.0%	\$ 68,846	0.0%

**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

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 342,049	\$ -	0.0%	\$ 598,037.00	0.0%
REVENUES								
Fines and Forfeitures	\$ -	\$ -	\$ 326,268	\$ 271,769	\$ 598,037	100.0%	\$ -	-100.0%
Interest Income	-	-	56	(56)	-	0.0%	-	0.0%
Premium Income	-	-	88,560	-	88,560	100.0%	632,663	614.4%
Other Financial Sources	-	-	9,010,000	-	9,010,000	100.0%	-	-100.0%
TOTAL REVENUES	\$ -	\$ -	\$ 9,424,884	\$ 271,713	\$ 9,696,597	100.0%	\$ 632,663	-93.5%
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 325,000	100.0%
Interest	-	-	-	-	-	0.0%	307,663	100.0%
Other Financing Uses	-	-	9,082,835	15,725	9,098,560	100.0%	-	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 9,082,835	\$ 15,725	\$ 9,098,560	100.0%	\$ 632,663	-93.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ 342,049	\$ 598,037	\$ 598,037	100.0%	\$ 598,037	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	325,000	307,663	632,663
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>9,010,000</b>	<b>3,773,078</b>	<b>12,783,078</b>

**JEFFERSON PARISH, LOUISIANA**  
**FIRE PROTECTION DISTRICT NO. 7**  
**GENERAL OBLIGATION REFUNDING BOND SERIES - SERIES 2011**

BUDGET # 39410

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 104,837	\$ 64,223	\$ 59,468	\$ 58,560	\$ 59,468	-7.4%	\$ 55,566	-6.6%
REVENUES								
Taxes	\$ 351,641	\$ 371,839	\$ 394,514	\$ (2,675)	\$ 391,839	5.4%	\$ 388,000	-1.0%
Interest Income	410	400	512	(112)	400	0.0%	800	100.0%
TOTAL REVENUES	\$ 352,051	\$ 372,239	\$ 395,026	\$ (2,787)	\$ 392,239	5.4%	\$ 388,800	-0.9%
EXPENDITURES								
Principal	\$ 310,000	\$ 315,000	\$ 315,000	-	\$ 315,000	0.0%	\$ 330,000	4.8%
Interest	84,750	78,500	78,500	-	78,500	0.0%	70,400	-10.3%
Other	2,670	2,641	2,434	207	2,641	0.0%	2,640	0.0%
TOTAL EXPENDITURES	\$ 397,420	\$ 396,141	\$ 395,934	\$ 207	\$ 396,141	0.0%	\$ 403,040	1.7%
ENDING FUND BALANCE	\$ 59,468	\$ 40,321	\$ 58,560	\$ 55,566	\$ 55,566	37.8%	\$ 41,326	-25.6%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING	PRINCIPAL	INTEREST	TOTAL
2015	330,000	70,400	400,400
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
Total	2,185,000	251,325	2,436,325

**JEFFERSON PARISH, LOUISIANA**  
**CONSOLIDATED PLAYGROUND DISTRICT NO. 2, SUB # 1**  
**GENERAL OBLIGATION REFUNDING BONDS - SERIES 2011**

BUDGET # 39230

**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.

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**BUDGET SUMMARY:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 146,809	\$ 119,820	\$ 119,752	\$ 110,700	\$ 119,752	0%	\$ 87,744	-26.7%
REVENUES								
Taxes	\$ 775,198	\$ 773,240	\$ 795,600	\$ (22,360)	\$ 773,240	0.0%	\$ 807,000	4.4%
Interest Income	1,303	1,000	1,255	(255)	1,000	0.0%	1,300	30.0%
TOTAL REVENUES	\$ 776,501	\$ 774,240	\$ 796,855	\$ (22,615)	\$ 774,240	0.0%	\$ 808,300	4.4%
EXPENDITURES								
Principal	\$ 625,000	\$ 640,000	\$ 640,000	\$ -	\$ 640,000	0.0%	\$ 660,000	3.1%
Interest	175,475	162,975	162,975	-	162,975	0.0%	150,175	-7.9%
Other	3,083	3,118	2,932	341	3,273	5.0%	3,147	-3.8%
TOTAL EXPENDITURES	\$ 803,558	\$ 806,093	\$ 805,907	\$ 341	\$ 806,248	0.0%	\$ 813,322	0.9%
ENDING FUND BALANCE	\$ 119,752	\$ 87,967	\$ 110,700	\$ 87,744	\$ 87,744	-0.3%	\$ 82,722	-5.7%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	660,000	150,175	810,175
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>4,360,000</b>	<b>573,900</b>	<b>4,933,900</b>

**JEFFERSON PARISH, LOUISIANA**  
ANIMAL SHELTER SERIES 2013

BUDGET # 39880

**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.

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ (3,486)	\$ -	0.0%	\$ -	0.0%
REVENUES								
Interest Income	\$ -	\$ -	\$ 113	\$ (113)	\$ -		\$ -	
Other Financing Sources	-	849,734	849,734	3,600	853,334	0.0%	846,015	100.0%
TOTAL REVENUES	\$ -	\$ 849,734	\$ 849,847	\$ 3,487	\$ 853,334	0.0%	\$ 846,015	100.0%
EXPENDITURES								
Principal	\$ -	\$ 730,000	\$ 730,000	\$ -	\$ 730,000	0.0%	\$ 750,000	100.0%
Interest	-	119,734	119,733	1	119,734	0.0%	96,015	100.0%
Other	-	-	3,600	-	3,600	0.0%	-	100.0%
TOTAL EXPENDITURES	\$ -	\$ 849,734	\$ 853,333	\$ 1	\$ 853,334	0.0%	\$ 846,015	100.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ (3,486)	-	\$ -	0.0%	\$ -	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	750,000	96,015	846,015
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>\$ 5,565,000</b>	<b>\$ 368,104</b>	<b>5,933,104</b>

**JEFFERSON PARISH, LOUISIANA**  
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - GRAND ISLE PAVILION

BUDGET# 39770

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 218,257	\$ 218,858	\$ 219,891	\$ 224,297	\$ 219,891	0.5%	\$ 198,603	-9.7%
REVENUES								
Interest Income	\$ 911	\$ 600	\$ 678	\$ (78)	\$ 600	0.0%	\$ 600	0.0%
Other Financing Sources	94,747	76,400	76,400	-	76,400	0.0%	51,761	-32.3%
TOTAL REVENUES	\$ 95,658	\$ 77,000	\$ 77,078	\$ (78)	\$ 77,000	0.0%	\$ 52,361	-32.0%
EXPENDITURES								
Principal	\$ 86,600	\$ 91,400	\$ 68,100	\$ 23,300	\$ 91,400	0.0%	\$ 96,200	5.3%
Interest	7,424	6,888	4,572	2,316	6,888	0.0%	5,561	-19.3%
TOTAL EXPENDITURES	\$ 94,024	\$ 98,288	\$ 72,672	\$ 25,616	\$ 98,288	0.0%	\$ 101,761	3.5%
ENDING FUND BALANCE	\$ 219,891	\$ 197,570	\$ 224,297	\$ 198,603	\$ 198,603	0.5%	\$ 149,203	-24.9%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	96,200	5,561	101,761
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>436,031</b>	<b>13,595</b>	<b>449,626</b>

**JEFFERSON PARISH, LOUISIANA**

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - JEFF RECREATION AND CULTURAL 2007

BUDGET # 39810

**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 operating funds.

**BUDGET SUMMARY:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 6,042	\$ 7,043	\$ 7,698	\$ 5,360	\$ 7,698	9.3%	\$ 8,699	13.0%
REVENUES								
Interest Income	\$ 1,065	\$ 1,000	\$ 1,371	\$ (371)	\$ 1,000	0.0%	\$ 1,926	92.6%
Other Financing Sources	1,296,276	1,298,686	1,293,976	4,710	1,298,686	0.0%	1,294,585	-0.3%
TOTAL REVENUES	\$ 1,297,341	\$ 1,299,686	\$ 1,295,347	\$ 4,339	\$ 1,299,686	0.0%	\$ 1,296,511	-0.2%
EXPENDITURES								
Principal	\$ 685,000	\$ 715,000	\$ 715,000	\$ -	\$ 715,000	0.0%	\$ 740,000	3.5%
Interest	606,975	578,975	578,975	-	578,975	0.0%	549,876	-5.0%
Other	3,710	4,710	3,710	1,000	4,710	0.0%	4,710	0.0%
TOTAL EXPENDITURES	\$ 1,295,685	\$ 1,298,685	\$ 1,297,685	\$ 1,000	\$ 1,298,685	0.0%	\$ 1,294,586	-0.3%
ENDING FUND BALANCE	\$ 7,698	\$ 8,044	\$ 5,360	\$ 8,699	\$ 8,699	8.1%	\$ 10,624	22.1%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	740,000	549,875	1,289,875
2016	770,000	519,675	1,289,675
2017	805,000	488,175	1,293,175
2018	835,000	455,375	1,290,375
2019	870,000	420,731	1,290,731
2020-2024	4,960,000	1,455,518	6,415,518
2025-2029	3,600,000	247,950	3,847,950
<b>Total</b>	<b>12,580,000</b>	<b>4,137,299</b>	<b>16,717,299</b>

**JEFFERSON PARISH, LOUISIANA**  
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - REVENUE REFUNDING BOND SERIES A & B

BUDGET # 39820

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 445,424	\$ 447,774	\$ 598,084	\$ 520,669	\$ 598,084	33.6%	\$ 501,084	-16.2%
REVENUES								
Interest Income	\$ 2,936	\$ 3,000	\$ 2,324	\$ 676	\$ 3,000	0.0%	\$ 3,092	3.1%
Other Financing Sources	1,244,714	1,037,851	1,037,851	-	1,037,851	0.0%	1,055,538	1.7%
TOTAL REVENUES	\$ 1,247,650	\$ 1,040,851	\$ 1,040,175	\$ 676	\$ 1,040,851	0.0%	\$ 1,058,630	1.7%
EXPENDITURES								
Principal	\$ 980,000	\$ 1,040,000	\$ 1,040,000	\$ -	\$ 1,040,000	0.0%	\$ 1,105,000	6.3%
Interest	109,040	91,851	72,290	19,561	91,851	0.0%	188,538	105.3%
Other	5,950	6,000	5,300	700	6,000	0.0%	6,000	0.0%
TOTAL EXPENDITURES	\$ 1,094,990	\$ 1,137,851	\$ 1,117,590	\$ 20,261	\$ 1,137,851	0.0%	\$ 1,299,538	14.2%
ENDING FUND BALANCE	\$ 598,084	\$ 350,774	\$ 520,669	\$ 501,084	\$ 501,084	42.9%	\$ 260,176	-48.1%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	1,105,000	188,538	1,293,538
2016	765,000	177,784	942,784
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>6,770,000</b>	<b>1,540,410</b>	<b>8,310,410</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

**PURPOSE OF DEBT ISSUE**

The loans were issued to Jefferson Parish through a loan agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) for the purpose of refunding the LCDA Prior bonds and refinance the Borrowers note for LCDA Series 1999;LCDA Series 2000A; LCDA Safe house 2006 and LCDA Safehouse 2007 and to fund a portion of the costs of construction and equipping of a performing arts center within the Parish of Jefferson.

**REVENUE SOURCE**

The annual appropriation of a portion of the 2/3 of 1/2 of 1% Sales Tax collected within the unincorporated areas of the Parish. Fees levied at 2% of the amount wagered at all off track betting facilities in the unincorporated and incorporated areas of the the East Bank. The Parish receives 100% of the unincorporated and 50% of the incorporated areas.

**BUDGET SUMMARY:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 4,107,142	\$ 4,107,142	\$ 4,115,908	\$ 4,604,327	\$ 4,115,908	0.2%	\$ 4,108,768	-0.2%
REVENUES								
Taxes	\$ 4,870,325	\$ 5,353,638	5,353,638	\$ -	\$ 5,353,638	0.0%	\$ 6,141,000	14.7%
Interest	17,610	10,000	18,061	(8,061)	10,000	0.0%	16,000	60.0%
Other Financing Sources	713,487	711,827	711,827	-	711,827	0.0%	709,844	-0.3%
TOTAL REVENUES	\$ 5,601,422	\$ 6,075,465	\$ 6,083,526	\$ (8,061)	\$ 6,075,465	0.0%	\$ 6,866,844	13.0%
EXPENDITURES								
Principal	\$ 2,280,000	\$ 2,355,000	\$ 2,355,000	\$ -	\$ 2,355,000	0.0%	\$ 2,450,000	4.0%
Interest	3,303,157	3,716,955	3,230,607	486,348	3,716,955	0.0%	4,390,590	18.1%
Other	9,500	10,650	9,500	1,150	10,650	0.0%	10,654	0.0%
TOTAL EXPENDITURES	\$ 5,592,657	\$ 6,082,605	\$ 5,595,107	\$ 487,498	\$ 6,082,605	0.0%	\$ 6,851,244	12.6%
ENDING FUND BALANCE	\$ 4,115,908	\$ 4,100,002	\$ 4,604,327	\$ 4,108,768	\$ 4,108,768	0.2%	\$ 4,124,368	0.4%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	2,450,000	4,390,590	6,840,590
2016	2,560,000	4,482,164	7,042,164
2017	2,675,000	4,774,446	7,449,446
2018	2,805,000	5,032,829	7,837,829
2019	2,945,000	2,632,334	5,577,334
2019-2023	17,120,000	10,807,583	27,927,583
2024-2028	22,085,000	5,842,481	27,927,481
2029-2033	10,600,000	571,588	11,171,588
<b>Total</b>	<b>63,240,000</b>	<b>38,534,015</b>	<b>101,774,015</b>

**JEFFERSON PARISH, LOUISIANA**

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY -REVENUE AND REVENUE REFUNDING BONDS SERIES 2009A

BUDGET # 39840-5122

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 3,753,712	\$ 4,107,142	\$ 3,761,823	\$ 4,252,884	\$ 3,761,823	-8.4%	\$ 3,754,681	-0.2%
REVENUES								
Taxes	\$ 4,870,325	\$ 5,353,638	\$ 5,353,638	\$ -	\$ 5,353,638	0.0%	\$ 6,141,000	14.7%
Interest	17,610	10,000	18,061	(8,061)	10,000	0.0%	16,000	60.0%
TOTAL REVENUES	\$ 4,887,935	\$ 5,363,638	\$ 5,371,699	\$ (8,061)	\$ 5,363,638	0.0%	\$ 6,157,000	14.8%
EXPENDITURES								
Principal	\$ 1,940,000	\$ 2,005,000	\$ 2,005,000	\$ -	\$ 2,005,000	0.0%	\$ 2,090,000	4.2%
Interest	2,936,325	3,361,780	2,872,138	489,642	3,361,780	0.0%	4,047,400	20.4%
Other	3,500	4,000	3,500	500	4,000	0.0%	4,000	0.0%
TOTAL EXPENDITURES	\$ 4,879,825	\$ 5,370,780	\$ 4,880,638	\$ 490,142	\$ 5,370,780	0.0%	\$ 6,141,400	14.3%
ENDING FUND BALANCE	\$ 3,761,823	\$ 4,100,000	\$ 4,252,884	\$ 3,754,681	\$ 3,754,681	-8.4%	\$ 3,770,281	0.4%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	2,090,000	4,047,400	6,137,400
2016	2,185,000	4,151,800	6,336,800
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>55,080,000</b>	<b>35,140,113</b>	<b>90,220,113</b>

# JEFFERSON PARISH, LOUISIANA

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY -REVENUE AND REVENUE REFUNDING BONDS SERIES 2009B

BUDGET # 39840-5123

## 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:

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 21,261	\$ -	\$ 21,914	\$ 19,272	\$ 21,914	0.0%	\$ 21,916	0.0%
REVENUES								
Other Financing Sources	\$ 240,872	\$ 239,052	\$ 239,052	\$ -	\$ 239,052	0.0%	\$ 237,884	-0.5%
TOTAL REVENUES	<u>\$ 240,872</u>	<u>\$ 239,052</u>	<u>\$ 239,052</u>	<u>\$ -</u>	<u>\$ 239,052</u>	0.0%	<u>\$ 237,884</u>	-0.5%
EXPENDITURES								
Principal	\$ 115,000	\$ 120,000	\$ 120,000	\$ -	\$ 120,000	0.0%	\$ 125,000	4.2%
Interest	122,719	115,900	119,194	(3,294)	115,900	0.0%	109,734	-5.3%
Other	2,500	3,150	2,500	650	3,150	0.0%	3,150	0.0%
TOTAL EXPENDITURES	<u>\$ 240,219</u>	<u>\$ 239,050</u>	<u>\$ 241,694</u>	<u>\$ (2,644)</u>	<u>\$ 239,050</u>	0.0%	<u>\$ 237,884</u>	-0.5%
ENDING FUND BALANCE	<u>\$ 21,914</u>	<u>\$ 2</u>	<u>\$ 19,272</u>	<u>\$ 21,916</u>	<u>\$ 21,916</u>	0.0%	<u>\$ 21,916</u>	0.0%

## SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	125,000	109,733	234,733
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>	<u>2,555,000</u>	<u>1,002,795</u>	<u>3,557,795</u>

**JEFFERSON PARISH, LOUISIANA**

LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - REVENUE AND REVENUE REFUNDING BONDS SERIES 2009C

BUDGET # 39840-5124

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 332,169	\$ -	\$ 332,172	\$ 332,172	\$ 332,172	0.0%	\$ 332,172	0.0%
REVENUES								
Other Financing Sources	\$ 472,615	\$ 472,775	\$ 472,775	\$ -	\$ 472,775	0.0%	\$ 471,960	-0.2%
TOTAL REVENUES	\$ 472,615	\$ 472,775	\$ 472,775	\$ -	\$ 472,775	0.0%	\$ 471,960	-0.2%
EXPENDITURES								
Principal	\$ 225,000	\$ 230,000	\$ 230,000	\$ -	\$ 230,000	0.0%	\$ 235,000	2.2%
Interest	244,113	239,275	239,275	-	239,275	0.0%	233,456	-2.4%
Other	3,500	3,500	3,500	-	3,500	0.0%	3,504	0.1%
TOTAL EXPENDITURES	\$ 472,613	\$ 472,775	\$ 472,775	\$ -	\$ 472,775	0.0%	\$ 471,960	-0.2%
ENDING FUND BALANCE	\$ 332,172	\$ -	\$ 332,172	\$ 332,172	\$ 332,172	0.0%	\$ 332,172	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	235,000	233,456	468,456
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>5,605,000</b>	<b>2,391,107</b>	<b>7,996,107</b>

**JEFFERSON PARISH, LOUISIANA**  
 LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY - REFUNDING SERIES 2014  
 WEST JEFFERSON PARK AND COMMUNITY CENTER AND PLAYGROUND DISTRICT

BUDGET # 39910

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 87,143	\$ -	0.0%	\$ 85,773	0.0%
REVENUES								
Assessments	\$ -	\$ -	\$ 110,500	\$ -	\$ 110,500	100.0%	\$ -	-100.0%
Interest Income	-	-	214	(214)	-	0.0%	-	0%
Other Financing Sources	-	-	7,655,500	-	7,655,500	100.0%	650,424	-91.5%
TOTAL REVENUES	\$ -	\$ -	\$ 7,766,214	\$ (214)	\$ 7,766,000	100.0%	\$ 650,424	-91.6%
EXPENDITURES								
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ 390,000	100.0%
Interest	-	-	24,727	-	24,727	0.0%	260,424	953.2%
Other Financing Uses	-	-	7,654,344	1,156	7,655,500	100.0%	-	-100.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 7,679,071	\$ 1,156	\$ 7,680,227	100.0%	\$ 650,424	-91.5%
ENDING FUND BALANCE	\$ -	\$ -	\$ 87,143	\$ 85,773	\$ 85,773	0.0%	\$ 85,773	0.0%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	390,000	260,424	650,424
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>7,505,000</b>	<b>2,248,562</b>	<b>9,753,562</b>

**JEFFERSON PARISH, LOUISIANA**  
LOUISIANA COMMUNITY DEVELOPMENT AUTHORITY REVENUE BONDS SERIES 2010

BUDGET # 39850

**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:**

	2013 Actual Audited	2014 Adopted Budget	2014 YTD Actual	Estimated Remaining for 2014	2014 Amended Budget	% Chg 2014 Amended/ 2014 Adopted	2015 Adopted Budget	% Chg 2015 Adopted/ 2014 Amended
BEGINNING FUND BALANCE	\$ 45,390	\$ 43,990	\$ 45,719	\$ 46,081	\$ 45,719	3.9%	\$ 45,819	0%
REVENUES								
Interest	\$ 329	\$ 100	\$ 362	\$ (262)	\$ 100	0.0%	\$ 300	200.0%
Other Financing Sources	229,206	225,206	224,706	500	225,206	0.0%	227,657	1.1%
TOTAL REVENUES	\$ 229,535	\$ 225,306	\$ 225,068	\$ 238	\$ 225,306	0.0%	\$ 227,957	1.2%
EXPENDITURES								
Principal	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	0.0%	\$ 130,000	4.0%
Interest	99,706	97,206	97,206	-	97,206	0.0%	94,657	-2.6%
Other	4,500	3,000	2,500	500	3,000	0.0%	3,000	0.0%
TOTAL EXPENDITURES	\$ 229,206	\$ 225,206	\$ 224,706	\$ 500	\$ 225,206	0.0%	\$ 227,657	1.1%
ENDING FUND BALANCE	\$ 45,719	\$ 44,090	\$ 46,081	\$ 45,819	\$ 45,819	3.9%	\$ 46,119	0.7%

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2015	130,000	94,656	224,656
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>2,680,000</b>	<b>918,378</b>	<b>3,598,378</b>

**STATEMENT OF LONG-TERM DEBT**  
**JEFFERSON PARISH, LOUISIANA**  
**December 31, 2014**

LONG-TERM DEBT

BONDS, CERTIFICATES AND LOANS

Long-term debt at December 31, 2014, includes the following serial bonds (in thousands of dollars):

INTEREST DESCRIPTION	FINAL MATURITY RATES	DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT- STANDING
			FROM	TO		
<b>SPECIAL TAX AND GENERAL OBLIGATION BONDS</b>						
<u>Special Sales Tax Revenue Bonds</u>						
Refunding Bonds:						
Series 1998	5.20-5.25	12/01/16	\$ 2,213	\$ 2,351	\$ 125,466	\$ 4,564
Series 2005	5.00	12/01/15	4,660	4,660	80,000	4,660
Series 2007 B	5.00-5.25	12/01/22	4,860	6,985	75,000	46,835
Series 2009 A	5.05-5.80	12/01/19	6,055	15,335	50,000	50,000
Series 2009 B	4.00-5.00	12/01/22	1,280	20,805	109,290	82,025
Series 2013	5.00	12/01/22	865	6,540	45,085	43,910
Total Special Sales Tax Revenue Bonds					<u>484,841</u>	<u>231,994</u>
<u>Hotel Occupancy Tax Bonds</u>						
East Bank Hotel Occupancy Tax Refunding & Improvement Bonds, Series 1997						
	5.25-5.40	12/01/18	\$ 130	\$ 385	5,735	1,225
<u>Public Improvement Revenue Bonds</u>						
Second Parish Court Building Revenue Bond - Series 2014						
	2.00-4.00	03/01/33	165	285	\$ 4,010	\$ 4,010
West Jefferson Park and Recreation District - Series 2014						
	3.47	10/01/29	40	630	7,545	7,505
24th Judicial District Court Revenue Bond - Series 2014						
	2.00-4.00	04/01/34	325	625	9,010	9,010

**STATEMENT OF LONG-TERM DEBT**  
**JEFFERSON PARISH, LOUISIANA**  
**December 31, 2014**

LONG-TERM DEBT (Continued)

INTEREST DESCRIPTION	FINAL MATURITY RATES	DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT ISSUED	AMOUNT OUT- STANDING
			FROM	TO		
<u>Public Improvement Revenue Bonds (continued)</u>						
LDEQ Consolidated Sewerage Series 2013	0.95	02/01/20	\$ 579	\$ 723	\$ 5,860	\$ 5,860
LDEQ Consolidated Sewerage Series 2014	0.45	02/01/35	913	1,092	1,180	1,181
LDNR Consolidated Sewerage Series 2014	0.50	02/01/24	225	225	2,252	2,252
LDHH Consolidated Water Series 2014	2.95	02/01/34	126	241	1,357	1,357
LDNR Consolidated Drainage Series 2014	2.00	02/01/24	212	212	2,118	2,118
Total Public Improvement Revenue Bonds					<u>33,332</u>	<u>33,293</u>
<u>General Obligation Bonds</u>						
Fire Protection District # 7 Series 2011	3.00-4.00	04/01/20	\$ 330	\$ 410	3,110	2,185
Consolidated Playground District #2, Sub #1 Series 2011	3.00-4.00	07/01/20	660	805	6,230	4,360
Total General Obligation Bonds					<u>9,340</u>	<u>6,545</u>
TOTAL SPECIAL TAX AND GENERAL OBLIGATION BONDS					<u>533,248</u>	<u>273,057</u>
<u>CERTIFICATES OF INDEBTEDNESS</u>						
Animal Shelter Series 2013	1.85	03/01/21	750	840	6,295	5,565
Total Certificates of Indebtedness					<u>6,295</u>	<u>5,565</u>
<u>SPECIAL ASSESSMENT BONDS</u>						
Consolidated Sewerage Series 203	2.70	04/08/23	66	66	663	597
Total Special Assessments					<u>663</u>	<u>597</u>
<u>LOAN PROGRAMS</u>						
Louisiana Community Development Authority:						
Series 2007	Variable	04/01/27	740	1,255	17,000	12,580
Series 2008 A	Variable	06/01/30	270	1,160	6,770	6,770
Series 2008 B	Variable	06/01/15	395	395	6,455	395
Series 2009 A	Variable	04/01/31	2,090	4,354	63,850	55,080
Series 2009 B	Variable	04/01/29	125	211	3,100	2,555
Series 2009 C	Variable	04/01/31	235	460	6,500	5,605
Series 2010	Variable	04/01/30	130	220	3,165	2,680
Grand Isle Pavillion - Series 2005	Variable	02/28/19	8	10	1,012	436
Total Loan Programs					<u>107,852</u>	<u>86,101</u>
TOTAL ALL BONDS, CERTIFICATES OF INDEBTEDNESS, AND LOAN PROGRAMS					<u>\$ 648,058</u>	<u>\$ 365,320</u>



Table 1

**Jefferson Parish, Louisiana  
Legal Debt Margin**

**General Obligation Debt  
(Unaudited)**

(in thousands of dollars)

Year *	Total Gross Assessed Value	Debt Limit (1)	Total Net Debt Applicable To Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a percentage of Debt Limit
2004	2,848,361	321,015	(25,272)	295,743	7.87
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

Source: Jefferson Parish Assessor's Office

(1) Legal debt limit is 10 percent of the assessed value of taxable property for any one purpose

**Schedule Of Debt Service Requirements to Maturity by Issue Type  
December 31, 2014**

<u>YEAR ENDING December 31,</u>	<u>SPECIAL TAX</u>	<u>GENERAL OBLIGATION</u>	<u>CERTIFICATES OF INDEBTEDNESS</u>	<u>SPECIAL ASSESSMENTS</u>	<u>LOAN PROGRAMS</u>	<u>PROPRIETARY FUNDS</u>	<u>TOTAL</u>
2015	38,456,592.50	1,210,575.00	846,015.00	82,465.95	8,468,918.39	1,357,849.39	50,422,416.23
2016	38,341,626.00	1,215,725.00	847,001.25	80,678.65	8,522,553.40	2,324,194.81	51,331,779.11
2017	38,187,467.50	1,219,825.00	847,710.00	78,883.35	7,771,629.35	1,697,271.12	49,802,786.32
2018	37,703,206.47	1,231,800.00	848,141.25	77,092.05	7,616,757.24	1,429,291.48	48,906,288.49
2019	37,442,243.50	1,236,900.00	848,295.00	75,300.75	7,529,932.06	1,428,065.78	48,560,737.09
2020-2024	115,213,299.50	1,255,400.00	1,695,941.25	283,290.00	35,864,097.21	5,591,145.87	159,903,173.83
2025-2029	7,908,506.55	-	-	-	37,306,425.39	-	45,214,931.94
2030-2034	4,367,400.00	-	-	-	11,271,700.98	-	15,639,100.98
2035-2039	-	-	-	-	-	-	-
<b>Total debt service to maturity</b>	<b>317,620,342.02</b>	<b>7,370,225.00</b>	<b>5,933,103.75</b>	<b>677,710.75</b>	<b>124,352,014.02</b>	<b>13,827,818.45</b>	<b>469,781,213.99</b>
<b>Less amounts representing Interest</b>							
2015	14,410,617.45	220,575.00	96,015.00	16,121.70	3,947,718.39	98,829.37	18,789,876.91
2016	13,503,310.55	190,725.00	82,001.25	14,334.40	3,796,253.40	140,174.79	17,726,799.39
2017	8,992,467.50	159,825.00	67,710.00	12,539.10	3,634,829.35	148,919.67	13,016,290.62
2018	7,668,206.47	126,800.00	53,141.25	10,747.80	3,454,157.24	136,271.46	11,449,324.22
2019	6,312,243.50	86,900.00	38,295.00	8,956.50	3,265,801.15	124,045.76	9,836,241.91
2020-2024	11,163,299.50	40,400.00	30,941.25	17,913.00	13,100,539.84	411,898.28	24,764,991.87
2025-2029	1,438,506.55	-	-	-	6,468,583.64	-	7,907,090.19
2030-2034	387,400.00	-	-	-	583,100.10	-	970,500.10
2035-2039	-	-	-	-	-	-	-
	<u>63,876,051.52</u>	<u>825,225.00</u>	<u>368,103.75</u>	<u>80,612.50</u>	<u>38,250,983.11</u>	<u>1,060,139.33</u>	<u>104,461,115.21</u>
	<u>\$ 253,744,290.50</u>	<u>\$ 6,545,000.00</u>	<u>\$ 5,565,000.00</u>	<u>\$ 597,098.25</u>	<u>\$ 86,101,030.91</u>	<u>\$ 12,767,679.12</u>	<u>\$ 365,320,098.78</u>

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
2004	2003	457	\$ 2,848,362	\$ 37,245	\$ 2,291	\$ 34,954	1.23	\$ 76.49
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

\* 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	
2004	44,874,240	4,949,124	39,925,116	9,440,000	9,035,513	18,475,513	2.16
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

**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	
2004	835,767	94,434	741,333	195,000	125,431	320,431	2.31
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

(Continued)

Table 3  
(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	
2004	19,749,840	2,172,482	17,577,358	3,235,000	721,666	3,956,666	4.44
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

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	
2004	6,694,804	2,041,660	4,653,144	2,652,000	924,416	3,576,416	1.30
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

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

<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, 2013**

**(unaudited)**

(in thousands of Dollars)

	Governmental Activities Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
Direct:			
Jefferson Parish	<u>393,163</u>		<u>393,163</u>
Total Direct Parish Debt	\$ <u>393,163</u>	100%	\$ <u>393,163</u>
Overlapping:			
Jefferson Parish School Board	\$ <u>171,160</u>		\$ <u>171,160</u>
Total Overlapping debt	\$ <u>171,160</u>	100%	\$ <u>171,160</u>
Total Direct and Overlapping debt	\$ <u>564,323</u>		\$ <u>564,323</u>

2013 Population

433,676

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

# Capital Budget



## TABLE OF CONTENTS

### **CAPITAL**

Annual Budget	242
Over view and Project Descriptions	243
Capital Allocation by Department	250



**JEFFERSON PARISH, LOUISIANA  
CAPITAL PROJECTS  
2015 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	-	-	-	122,500	-	122,500	12,500
Environmental Affairs							
Environmental	-	-	-	25,000	4,500,000	4,525,000	4,500,000
Fire Districts							
EB Consolidated Fire	-	-	-	32,000	-	32,000	-
Fire Training Facility	-	-	-	-	-	-	-
WB Fire Districts	-	-	-	-	322,000	322,000	322,000
General Services	-	-	-	5,000	203,197	208,197	203,197
Health Unit	-	-	-	-	-	-	65,000
Library	-	-	-	26,000	2,960,100	2,986,100	2,960,100
Parks and Recreation							
Consol Recreation	-	-	-	34,400	350,000	384,400	350,000
Lafreniere Park	-	-	225,000	33,000	-	258,000	-
LaSalle Park	-	-	190,000	9,500	-	199,500	500,000
Public Works							
Drainage	11,447,832	15,925,000	-	265,000	-	27,637,832	25,642,832
Roads/ Sewer	5,662,656	-	-	90,000	-	5,752,656	-
Streets	-	-	-	73,000	5,881,508	5,954,508	11,544,164
Road Lighting	-	-	-	40,000	-	40,000	-
Sewer	6,500,000	-	-	330,000	-	6,830,000	6,500,000
Water	-	10,761,000	-	90,000	-	10,851,000	10,671,000
<b>TOTAL</b>	<b>\$ 23,610,488</b>	<b>\$ 26,686,000</b>	<b>\$ 415,000</b>	<b>\$ 1,258,888</b>	<b>\$ 14,316,805</b>	<b>\$ 66,287,181</b>	<b>\$ 63,370,793</b>

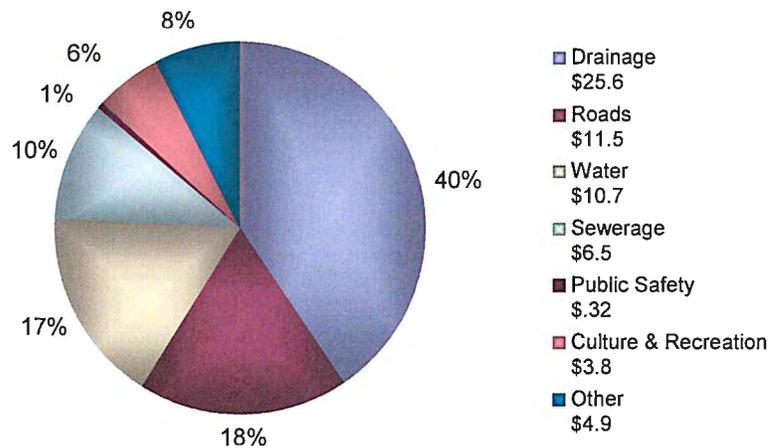
## CAPITAL IMPROVEMENT PROJECTS

Included in this section is a summary of capital improvement projects which are either continuing or beginning in 2015. The capital improvements identified within the 2015 Capital Budget total \$63,370,793. Revenue sources are comprised of Parish generated funds from sales tax, capital improvement millage, and various other funding sources totaling \$66,287,181, transfers from the 2015 operating budget amounts to \$14,316,805 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 and 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 2015 - 2019 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**  
**2015 Budget Year - \$63.3**  
(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 2015 Capital Budget.

### ***Environmental***

Closure/Post Closure – the landfill is expected to be in operation for at least another 50 years but in anticipation of post-closure events, as royalties or excess property tax funds are available, as much as \$1,000,000 per year may be dedicated to this project in order to accrue the necessary funds for post-closure maintenance, we estimate a need of \$24,542,660.

Expansion of Landfill Gas Collection System Cells 20-22 – The Jefferson Parish Sanitary Landfill collects landfill gas generated as garbage decomposes. This gas collection and control is mandated by USEPA and LDEQ air emissions regulations. There is an existing gas collection and control system, but expansion is required as landfill disposal fills new areas. The regulations require gas collection from any waste that has been disposed of in a landfill for 5 years. The current landfill operation began in Cell 20 in 2013. So expansion is required by 2018. Garbage disposal will expand into Cells 21 and 22 by that time, and it is economical to install gas collection wells into all active areas. The gas collection system expansion will be compatible with the existing collection and control facilities. The estimated cost for the expansion of landfill gas collection is \$1,500,000.

New Office Building – \$500,000 has been allocated to design and build-out offices for twenty-six personnel. The Department of Environmental is moving to new offices in a building that is shared with Emergency Management, Telecommunications and East Bank Consolidated Fire Departments.

Storm Debris Clean-Up – The Department of Environmental 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. \$1,500,000 is being used to fund this project. The goal is to maintain a \$5,000,000 balance available for immediate expenses for the clean-up of debris following a disaster.

### ***Court***

First Parish Court Canopy – The extended canopy will enhance the flow of defendants through the security process and allow them to stand in line without standing in the elements. \$12,500 has been allocated to this project.

### ***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:

Gretna Branch Serenity Garden – In efforts to beautify the Gretna Library a serenity garden will be constructed. \$80,000 has been allocated this project.

EB Regional Computer Purchases – \$195,000 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.

EB Regional Maintenance Building – For 2015, the Library Department has allocated \$250,000 to build a maintenance building to safely store supplies, materials and equipment. This maintenance building will support the seven East Bank library locations.

Live Oak Branch Furniture – The existing furniture is old, breaking and out dated. The library department has allocated \$100,000 to purchase new furniture. Replacing the furniture will give patrons a place to work, read, study and enjoy Live Oak Library.

Library Management System – The Library IT Network equipment needs to be updated. This will be done over a period of three years. \$250,000 has been allocated to this project for 2015.

North Kenner-Variou Maintenance – \$164,000 is allocated to the purchase of furniture at North Kenner Library. North Kenner is currently under renovation and the furniture will help bring the library up to date.

River Ridge-Books, Tapes & Periodicals – River Ridge will be a new library and is currently under construction. \$705,000 has been allocated to stock the library with books, tapes and periodicals once construction is completed.

Rosedale Library – Roof Repairs – The roof at Rosedale currently leaks and is in need of repair. \$180,000 has been allocated to this project. This project will consist of sealing all joints in the metal roofing, openings, between roofing and flashing, gutter, downspouts and all exposed screws. This includes a finished coating to match the original roof color with a 15 year warranty.

### ***Recreation***

Kennedy Heights Football Scoreboard –The current scoreboards are aged and broken. Recreation is allocating \$10,000 in the 2015 to purchase new scoreboards, which will offer an improved environment for participants and visitors.

Harvey Playground P.A. System – Currently there's no P.A. system at Harvey Playground. As the Harvey Playground grows, the P. A. system will improve the atmosphere for recreation activities held at the playground. \$10,700 has been allocated to this project.

Woodmere Park & Walking Trail Shelters– \$85,000 is allocated for shelter installations. Woodmere Park & Walking Trail offers minimum space to rest and hold small gatherings while being protected for the weather. The shelters will allow for picnics, rest and social gatherings for public use.

Rosethorne Alarm – The recreation department has allocated \$2,960 to install an alarm system at Rosethorne. There's no fire or burglar alarm system currently in place at Rosethorne. An alarm system will be installed so that the contents will be protected in the event of a fire or burglary.

Westbank Recreation Fence Liner – The fence fabric along various baseball backstops and perimeter fencing at various sites needs to be replaced due to corrosion and rusting. \$50,000 has been allocated to replace the fence liners.

Lasalle Park Marquee – The current Lasalle Marquee has been mostly inoperable for the past two years. A new marquee will allow the announcements to be publicized at the park. \$400,000 has been allocated to this project.

The Recreation department has also allocated funding for various park upgrades including but not limited to gym improvements, metal repair and painting. These are pay-as-you-go projects, and funds are appropriated in the annual operating budget as a transfer from the Recreation Department.

### ***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 4.89 mills. Combined these revenues are expected to bring in \$27,372,832 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. \$500,000 has been allocated to the construction of this project.

Pump Station Upgrades-Ames – \$1,000,000 has been allocated for the construction of a new warehouse and office at Ames Pump Station. This project will improve department operations by providing a centralized location for material and equipment.

Canal Bank Stabilization – Repairs are needed to failing canal banks throughout Jefferson Parish. This project will provide drainage relief by preventing excessive street flooding and property damage. \$1,000,000 has been allocated to this project.

Canal 10 Culvert – \$500,000 is included for the construction of a new culvert crossing at Canal 10 and West Esplanade. The existing culvert is too small and restricts flow. The new culvert will lower water levels and relieve flooding.

Tullulah Ave. – Drainage relief is needed on Tullulah Ave to prevent excessive street flooding and possible property damage. \$2,200,000 has been allocated for the design of

drainage improvements for this project.

Bonnabel Canal Improvements – \$1,450,000 has been allocated for the construction of canal bank improvement for failing canal bank section at Bonnabel Canal. This project will install steel sheet pile and concrete slope paving.

West Closure Complex - Maintenance – West Closure Complex is a vital part of the flood protection system and Jefferson Parish is required to pay a portion of the maintenance costs. \$2,000,000 have been allocated to this project.

## ***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 2015, \$1,000,000 is allocated to this ongoing annual project. Work will be done in-house and through contractual services.

ADA – 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 2015 budget includes \$400,000 for these improvements which will increase pedestrian traffic and ensure equal access for individuals who may have specific needs. There are no additional operational costs 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 2015 budget includes \$500,000 for these repairs.

## ***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 \$1,875,000 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 \$1,875,000 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.

### ***Consolidated Water***

New Meter Cover Replacement – \$500,000 has been allocated for the purchase of new water covers. This will keep the inventory in the Public Works Warehouse stocked.

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 2015 budget has allocated \$9,271,000 for the engineering and preliminary construction to replace a portion of the EB Water Plant.

Chlorine Scrubbers – The chlorine scrubbers currently in use require motor replacements because of the age of the scrubbers and the caustic soda used as the neutralizer for the chlorine. The purchase of dry chemical scrubbers will eliminate toxic vapors and require less maintenance. \$400,000 has been allocated to this project.

Meter Replacement – \$500,000 has been allocated to purchase water meters to replace the inventory in the Public Works Warehouse.

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.



# 2015 - 2019 Jefferson Parish Capital Budget

## Estimated Project Costs

	<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2016-2019</i>	<i>Requested Funding F/Y 2015</i>	<i>Funding Sources</i>
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**Animal Shelter**

56814	001	Animal Shelter Improvements	100,000		100,000	Operating Budget Transfer
<b>Total: Animal Shelter</b>			100,000		100,000	

**Court**

57910	005	1st PC Canopy	95,000	82,500	12,500	Fund Balance-Capital Projects
<b>Total: Court</b>			95,000	82,500	12,500	

**Drainage**

52110	004	AMES	1,000,000		1,000,000	Capital Improvement Millage	
52110	038	NORTH SIBLEY PS	100,000		100,000	Drainage and Sewerage Tax	
52115	001	Equipment Purchases	7,715,912	6,155,912	1,560,000	Drainage and Sewerage Tax	
51600	305	Catalpa Court Drainage	3,300,000	300,000	2,500,000	500,000	Drainage and Sewerage Tax
52300	011	2015 Unallocated 2/3rd Sales Tax	4,953,832		4,953,832	Drainage and Sewerage Tax	
52317	006	Hoey's By-pass	5,210,648	5,110,648	100,000	Capital Improvement Millage	
52355	001	Storm Water Quality Program	1,522,935	1,462,935	60,000	Drainage and Sewerage Tax	
52356	014	Canal Bank Stabilization	2,999,328	1,999,328	1,000,000	Drainage and Sewerage Tax	
52356	027	CANAL 10 CULVERT	500,000		500,000	Capital Improvement Millage	

*Estimated Project Costs*

<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2016-2019</i>	<i>Requested Funding F/Y 2015</i>	<i>Funding Sources</i>
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**Drainage**

52356 028	BREAUX DITCH	224,000		224,000	Drainage and Sewerage Tax
52356 034	TULULAH	2,200,000		2,200,000	Capital Improvement Millage
52356 042	N. LESTER @ CANAL 5	1,500,000		1,500,000	Capital Improvement Millage
52356 043	MOUNES BOX CULVERT	1,000,000		1,000,000	Capital Improvement Millage
52356 044	TRUDEAU @ WEST METAIRIE	2,000,000		2,000,000	Capital Improvement Millage
52356 045	RHEEM BUILDING REPAIRS	400,000		400,000	Drainage and Sewerage Tax
52356 046	DNR LOAN REPAYMENT	300,000		300,000	Drainage and Sewerage Tax
52356 047	CANAL STREET BOX CULVERT	1,500,000		1,500,000	Capital Improvement Millage
52374 005	PHASE 6	250,000		250,000	Drainage and Sewerage Tax
52388 001	Bonnabel Canal Improvements	5,003,171	3,553,171	1,450,000	Capital Improvement Millage
52390 001	MAINTENANCE	10,000,000		2,000,000	Drainage and Sewerage Tax
52710 001	Construction Mgmt	24,771,513	23,271,513	1,500,000	Capital Improvement Millage
52710 002	Corps Of Engineers Parish Portion	30,710,085	29,510,085	1,200,000	Capital Improvement Millage
52717 001	Gardere/Murphy Canal Complex PW 2003-035	2,643,262	2,628,262	15,000	Capital Improvement Millage
52720 001	Trapp Canal	1,394,653	1,364,653	30,000	Capital Improvement Millage
52726 600	BANNERWOOD PHASE 2	100,000		100,000	Drainage and Sewerage Tax

## Estimated Project Costs

	<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2016-2019</i>	<i>Requested Funding F/Y 2015</i>	<i>Funding Sources</i>
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### Drainage

52727	001	Harahan Pump to the River-All Phases	15,668,939	15,518,939	150,000	Capital Improvement Millage
52515	002	PW 97-046-DR W Metairie/W Napoleon	3,594,276	3,544,276	50,000	Capital Improvement Millage
<b>Total: Drainage</b>			130,562,554	94,419,722	10,500,000	25,642,832

### Environmental

59010	030	Landfill Post-Closure/Post-Closure	8,000,000	3,000,000	4,000,000	Operating Budget Transfer
59010	041	Cells 20-22	1,500,000	0	0	Operating Budget Transfer
59011	004	New Office Building	500,000	0	0	Operating Budget Transfer
59011	005	Storm Debris	5,000,000	0	3,500,000	Operating Budget Transfer
<b>Total: Environmental</b>			15,000,000	3,000,000	7,500,000	4,500,000

### Fire Dist 7, 8

49215	001	VFD #7 - Nine Mile Point	542,829	478,429	64,400	Operating Budget Transfer
49215	002	VFD #7 - Avondale	536,659	472,259	64,400	Operating Budget Transfer
49215	003	VFD #7 - Bridge City	575,066	510,666	64,400	Operating Budget Transfer
49215	004	VFD #7 - Live Oak	615,959	551,559	64,400	Operating Budget Transfer
49215	005	VFD #7 - Herbert Wallace	567,090	502,690	64,400	Operating Budget Transfer
<b>Total: Fire Dist 7, 8</b>			2,837,603	2,515,603	322,000	

## Estimated Project Costs

<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2016-2019</i>	<i>Requested Funding F/Y 2015</i>	<i>Funding Sources</i>
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### General Services

58510	010	Central Plant Upgrade	158,322	1,371,528	0	158,322	Operating Budget Transfer
58511	010	Electrical Repairs-Floors 1-6 & 8	44,875	100,000		44,875	Operating Budget Transfer
<b>Total: General Services</b>			203,197	1,471,528	0	203,197	

### Health Unit

56910	011	Recoat Roof - West Bank Health Unit	25,000	250,000		25,000	Fund Balance-Capital Projects
56910	012	A/C Replacement - West Bank Health Unit	30,000	300,000		30,000	Fund Balance-Capital Projects
56910	013	A/C Replacement - East Bank Health Unit	10,000	100,000		10,000	Fund Balance-Capital Projects
<b>Total: Health Unit</b>			65,000	650,000		65,000	

### LaSalle Park

58710	008	LaSalle Maintenance Facility	135,000	35,000		100,000	Fund Balance-Capital Projects
58710	009	Marquee	400,000			400,000	Fund Balance-Capital Projects
<b>Total: LaSalle Park</b>			535,000	35,000		500,000	

### Library

47810	002	Library Management System	2,129,999	1,879,999		250,000	Operating Budget Transfer
47812	012	Ceiling Modification and New Lighting	114,000	92,000		22,000	Operating Budget Transfer
47812	013	Replace Fire Alarm	11,000			11,000	Operating Budget Transfer
47812	014	Storefront Entrance	20,000			20,000	Operating Budget Transfer

### Estimated Project Costs

<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2016-2019</i>	<i>Requested Funding F/Y 2015</i>	<i>Funding Sources</i>	
47812 015	Yard Enclosure	5,000		5,000	Operating Budget Transfer
47812 016	LED Lighting	30,000		30,000	Operating Budget Transfer
47813 005	EBR - Computer Purchase	1,290,325	1,095,325	195,000	Operating Budget Transfer
47813 028	Exterior Wall Louvers	28,000		28,000	Operating Budget Transfer
47813 030	Replace Fire Alarm	75,000		75,000	Operating Budget Transfer
47813 031	Water Proofing	12,000		12,000	Operating Budget Transfer
47813 032	Generator to BAS	12,000		12,000	Operating Budget Transfer
47813 033	Maintenance Building	250,000		250,000	Operating Budget Transfer
47814 020	Rotunda Wall	20,000		20,000	Operating Budget Transfer
47814 021	Replace Fire Alarm	35,000		35,000	Operating Budget Transfer
47814 022	Bathroom Renovations	20,000		20,000	Operating Budget Transfer
47815 011	Furniture	100,000		100,000	Operating Budget Transfer
47815 025	Replace Fire Alarm	9,000		9,000	Operating Budget Transfer
47817 006	Rosedale Furniture	180,000	125,000	55,000	Operating Budget Transfer
47817 012	Belle Terre Roof Repair	9,000	3,000	6,000	Operating Budget Transfer
47818 008	Roof Coating	3,000		3,000	Operating Budget Transfer

**Library**

### Estimated Project Costs

<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2016-2019</i>	<i>Requested Funding F/Y 2015</i>	<i>Funding Sources</i>
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**Library**

255

47819 007	Replace Fire Alarm	9,000		9,000	Operating Budget Transfer
47819 008	Parking Lot Repairs	6,000		6,000	Operating Budget Transfer
47820 006	Install Roof Coating System	190,000	60,000	130,000	Operating Budget Transfer
47820 011	Roof Louvers	6,000		6,000	Operating Budget Transfer
47820 012	Replace Fire Alarm	9,000		9,000	Operating Budget Transfer
47822 004	Roof Coating	6,000		6,000	Operating Budget Transfer
47822 005	Replace Fire Alarm	9,000		9,000	Operating Budget Transfer
47822 006	Irrigation System	1,500		1,500	Operating Budget Transfer
47825 005	Serenty Garden	294,579	214,579	80,000	Operating Budget Transfer
47827 036	North Kenner	333,240	169,240	164,000	Operating Budget Transfer
47828 003	Rosedale - Roof Repairs	210,000	30,000	180,000	Operating Budget Transfer
47828 006	Replace Fire Alarm	9,000		9,000	Operating Budget Transfer
47830 008	Parking Lot Additions	100,000		100,000	Operating Budget Transfer
47830 011	Replace Fire Alarm	20,000		20,000	Operating Budget Transfer
47831 003	Architecture	253,000		253,000	Operating Budget Transfer
47831 004	Books, Tapes, Periodicals	705,000		705,000	Operating Budget Transfer

## Estimated Project Costs

	<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2016-2019</i>	<i>Requested Funding F/Y 2015</i>	<i>Funding Sources</i>
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### Library

47831	005	Technology	89,600		89,600	Operating Budget Transfer
47832	001	Generator to BAS	7,000		7,000	Operating Budget Transfer
47832	002	Replace Fire Alarm	9,000		9,000	Operating Budget Transfer
47833	001	Connect Fire Alarm	9,000		9,000	Operating Budget Transfer
<b>Total: Library</b>			6,629,243	3,669,143	2,960,100	

### Recreation

46710	012	Fence Liner Project - 2015	50,000		50,000	Operating Budget Transfer
46710	013	Warehouse doors - 2015	6,500		6,500	Operating Budget Transfer
46711	012	Metal Liner Installation - 2015	85,000		85,000	Operating Budget Transfer
46715	003	Shelter and Walking Track Shelter	15,612		15,612	Operating Budget Transfer
46716	003	Scoreboards - Football - 2015	10,000		10,000	Operating Budget Transfer
46717	022	Playground Improvements - 2015	109,228		109,228	Operating Budget Transfer
46718	012	Alarm Project - 2015	2,960		2,960	Operating Budget Transfer
46722	011	Panel Painting Project - 2015	25,000		25,000	Operating Budget Transfer
46728	011	Floor Project - 2015	15,000		15,000	Operating Budget Transfer
46730	006	Grand Stand Paint Project - 2015	20,000		20,000	Operating Budget Transfer

## Estimated Project Costs

	<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2016-2019</i>	<i>Requested Funding F/Y 2015</i>	<i>Funding Sources</i>
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### Recreation

46736	011	PA System Project - 2015	10,700		10,700	Operating Budget Transfer
<b>Total: Recreation</b>			350,000		350,000	

### Sewerage

49401	001	Construction Management	15,785,241	11,285,241	3,600,000	900,000	Roads & Sewerage Tax
49403	001	Administrative	24,843,544	21,843,544	2,400,000	600,000	Roads & Sewerage Tax
49403	002	Equipment Purchase	7,506,003	4,506,003	2,400,000	600,000	Roads & Sewerage Tax
49404	001	Rehab Prog - Lining Contract	26,141,515	16,266,515	8,000,000	1,875,000	Roads & Sewerage Tax
49404	003	Rehab Prog - Point Repair Contract	31,753,648	21,878,648	8,000,000	1,875,000	Roads & Sewerage Tax
49404	004	Rehab Prog - High Voltage Switchgear	4,989,340	3,239,340	1,400,000	350,000	Roads & Sewerage Tax
49412	006	Inspection & Technical Services	2,100,000	600,000	1,200,000	300,000	Roads & Sewerage Tax
<b>Total: Sewerage</b>			113,119,291	79,619,291	27,000,000	6,500,000	

### Street

45629	21	Ave D Beautification	19,008			19,008	Operating Budget Transfer
45638	007	Lapalco Bridge Repairs & Upgrades	6,791,287	5,791,287		1,000,000	Operating Budget Transfer
45638	021	Causeway Bridge Repairs & Upgrades	300,000			300,000	Operating Budget Transfer
45638	023	Bayou Segnette Bridge Repairs & Upgrades	300,000			300,000	Operating Budget Transfer
42000	13	2015 Unallocated 7/8ths Sales Tax	5,662,656			5,662,656	Roads & Sewerage Tax

### *Estimated Project Costs*

<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2016-2019</i>	<i>Requested Funding F/Y 2015</i>	<i>Funding Sources</i>
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**Street**

42061	001	PW Rehab Drain Lines	600,000			600,000	Operating Budget Transfer
45004	006	Major Projects (MP's)	5,994,826	4,994,826		1,000,000	Operating Budget Transfer
45004	008	Panel Replacement	3,020,401	2,820,401		200,000	Operating Budget Transfer
45004	009	ADA Compliance	1,595,000	1,195,000		400,000	Operating Budget Transfer
45004	010	Streets Maintenance	500,000			500,000	Operating Budget Transfer
45010	100	Diplomat	100,000			100,000	Operating Budget Transfer
45010	200	Bison	50,000			50,000	Operating Budget Transfer
45010	201	Catherine	75,000			75,000	Operating Budget Transfer
45010	202	Deckbar	50,000			50,000	Operating Budget Transfer
45010	203	Kevin	50,000			50,000	Operating Budget Transfer
45010	204	Grand	100,000			100,000	Operating Budget Transfer
45010	205	Hennessey	150,000			150,000	Operating Budget Transfer
45010	206	Iris	200,000			200,000	Operating Budget Transfer
45010	207	Mole Cottage	50,000			50,000	Operating Budget Transfer
45010	208	Raymond	75,000			75,000	Operating Budget Transfer
45010	300	Eastview	100,000			100,000	Operating Budget Transfer

**Estimated Project Costs**

	<i>Total Project Budget</i>	<i>Expenditures to Date</i>	<i>Funds Requested 2016-2019</i>	<i>Requested Funding F/Y 2015</i>	<i>Funding Sources</i>
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**Street**

45010	400	Lester	100,000			100,000	Operating Budget Transfer
45010	401	North Pierce	100,000			100,000	Operating Budget Transfer
45010	402	W. Esplanade	100,000			100,000	Operating Budget Transfer
45010	500	Hesper/Helois	187,500			187,500	Operating Budget Transfer
45010	501	Grenadine	75,000			75,000	Operating Budget Transfer
<b>Total: Street</b>			26,345,678	14,801,514		11,544,164	

259 **Water**

54016	002	New Meter Cover Replacement	1,897,964	1,397,964		500,000	Capital Improvement Millage
54016	004	Meter Replacement-Warehouse	3,817,454	3,317,454		500,000	Capital Improvement Millage
54029	013	EB Plant Upgrade	9,271,000	0		9,271,000	Capital Improvement Millage
54029	014	Chlorine Scrubbers	400,000	0		400,000	Capital Improvement Millage
<b>Total: Water</b>			15,386,418	4,715,418		10,671,000	

**Grand Total**

311,228,984	204,979,719	45,000,000	63,370,793
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# Jefferson Parish

## Grants



**JEFFERSON PARISH, LOUISIANA  
FEDERAL AND STATE GRANT FUNDS  
2015 ANNUAL 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	\$ -	\$ -	\$ 6,710,244	\$ -
U S Department of Health and Human Services - Indirect	1,324,137	-	-	1,324,137	-
U S Department of Action	51,066	-	5,500	56,566	-
U S Department of Energy	-	-	-	-	-
U S Department of Agriculture	721,939	-	-	721,939	-
U S Department of Labor	2,015,413	-	-	2,015,413	-
Miscellaneous Federal Grants	-	-	100,000	100,000	-
Total Health & Welfare	<u>10,822,799</u>	<u>-</u>	<u>105,500</u>	<u>10,928,299</u>	<u>-</u>
<u>Urban Redevelopment</u>					
U S Department of Housing and Urban Development	<u>3,963,286</u>	<u>273,783</u>	<u>-</u>	<u>4,137,069</u>	<u>100,000</u>
<u>Transit</u>					
U S Department of Federal Transit Administration	<u>3,990,867</u>	<u>-</u>	<u>2,931,329</u>	<u>6,922,196</u>	<u>-</u>
<u>Public Safety</u>					
U S Department of Justice	<u>22,250</u>	<u>-</u>	<u>290,000</u>	<u>312,250</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>18,851,265</u></b>	<b>\$ <u>316,846</u></b>	<b>\$ <u>3,326,829</u></b>	<b>\$ <u>22,394,940</u></b>	<b>\$ <u>100,000</u></b>



# Jefferson Parish

## Statistics



## TABLE OF CONTENTS

### STATISTICS

Five Year Fund Balance History	308
Tax Revenues by Source, Governmental Funds	309
Property Tax Levies and Collections	310
Assessed and Estimated Actual Value of Taxable Property	311
Property Tax Rates and Overlapping Governments	312
Principal Taxpapers	313
Ad Valorem Tax Authorization	314
Ad Valorem Taxes Generated Per Mill	315
Demographic Statistics	316



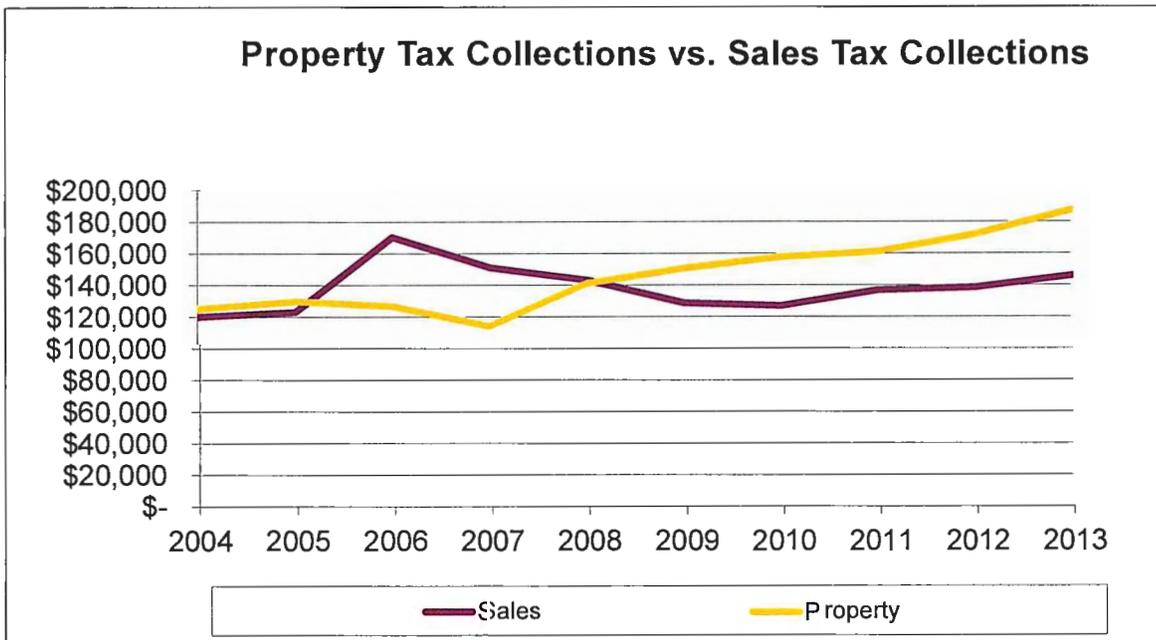
### FIVE YEAR FUND BALANCE HISTORY

Fund Number	District Name	12-31-10	12-31-11	12-31-12	12-31-13	Amended 12-31-14
10010	General Fund	22,881,285	20,841,865	24,422,173	25,963,107	16,421,216
21670	Transit	12,588,213	12,993,828	13,633,952	15,024,946	14,639,936
21680	Transit -Elderly & Handicapped	1,785,059	2,903,744	4,310,359	4,830,122	5,415,528
21700	Juvenile Services	5,735,573	3,324,435	5,009,548	6,825,374	6,622,505
21710	Animal Shelter	818,651	979,517	1,750,299	951,462	1,154,628
21720	Mosquito Control	792,706	786,821	674,875	791,336	723,792
21730	Health Unit	1,830,909	2,396,547	2,831,743	332,743	368,451
21740	Human Services Authority	361,334	240,276	399,941	635,795	661,883
21770	Ambulance District No. 2	54,143	98,593	141,683	171,654	165,081
21790	Library	13,221,354	18,314,493	22,866,714	25,980,867	26,686,956
21830	Consolidated Jeff. Recreation	7,513,100	9,442,311	9,392,997	9,703,780	6,839,729
21850	Alario Center	508,457	783,901	719,513	832,355	432,561
21930	West Jeff Park	273,044	360,715	494,600	109,829	249,098
21940	Playground District No. 16	161,136	147,952	138,444	176,574	183,278
21950	Lafreniere Park	701,394	680,103	514,435	665,749	459,511
21970	Lasalle Park	221,610	144,562	225,015	1,123,925	589,051
22010	C D Off-Track Betting	-	-	-	-	1,378,194
22020	C D Video Poker	-	-	-	-	1,315,402
22030	C D Tourism	-	-	-	-	4,161,853
22040	C D Riverboat Gaming	-	-	-	-	4,303,886
22060	Health Premium Return	-	-	-	-	924,184
22080	Fire District No. 9	22,103	51,679	71,763	112,096	131,390
22090	Fire District No. 4	191,244	62,509	99,701	172,068	234,987
22100	E B Cons. Fire District	7,109,351	7,817,714	3,736,931	9,909,040	14,226,828
22110	Fire District No. 3	799,162	922,732	620,851	1,192,730	2,127,364
22120	Fire District No. 5	2,203,478	2,667,619	3,101,170	3,435,853	2,204,202
22130	Fire District No. 6	3,052,408	3,256,832	4,516,753	5,691,368	6,804,978
22140	Fire District No. 7	762,502	607,553	634,617	615,971	744,688
22150	Fire District No. 8	749,737	1,064,461	1,568,688	1,893,583	2,414,671
22160	Emergency Communications	2,796,183	1,855,999	120,620	503	-
22180	Security Enhancement District	-	-	866	3,181	22
22190	24th Court Commissioners	472,651	500,070	406,286	185,342	103,213
22200	Streets Department	8,576,855	8,898,491	10,358,620	11,729,803	6,008,515
22210	Parkway Department	3,209	2,850	-	-	-
22220	Comprehensive Zoning	-	-	-	-	729,927
22230	Road Lighting District No. 7	703,277	768,219	855,279	957,969	1,041,153
22240	Consolidated Road Lighting	6,383,606	8,540,445	2,733,406	971,427	1,387,755
22320	Consol Drainage District No. 2	9,954,062	11,398,755	11,008,509	14,180,583	11,313,793
22390	Consol Garbage District No. 1	4,939,523	7,696,915	7,772,438	8,413,248	7,651,122
22430	Landfill Division	58,088	-	-	-	-
22510	Economic Incentive Fund	482,645	-	-	-	-
22520	Economic Development	69,922	540,346	662,945	415,171	294,902
22530	Criminal Justice	355,659	256,040	139,971	429,313	580,748
22540	Culture & Parks	2,485,038	2,820,554	3,241,038	737,032	716,275
22560	Senior Services	532,133	518,285	554,894	604,469	279,404
22570	Terrytown Redevelopment	1,223,818	1,578,760	1,864,178	1,994,960	2,298,284
22580	Metairie CBD Econ Dev Dist	399,113	618,596	843,809	1,078,669	1,278,312
22590	Churchill Econ Develop Dist	-	37,420	138,823	236,902	338,574
22600	Inspector General	-	-	22,129	89,148	720,241
22610	Off Duty Witness	-	-	-	-	2,719,794
22650	Pub Ed and Govt Program	-	-	925,059	1,396,088	1,533,599
53000	Consol Sewer District No. 1	5,699,754	7,541,472	10,921,816	17,433,259	8,891,818
53010	Consol Water District No. 1	9,978,532	12,574,317	14,624,078	14,933,883	13,982,652
63500	Central Garage	84,428	142,911	158,099	113,244	-
63510	Central Telephone	-	2,416	2,476	131,787	-
63520	Computer Center	81,943	165,825	239,814	558,364	-
63560	Security Management	-	84,108	85,994	253,601	-
63810	Engineering	223,515	53,933	61,491	126,208	-
63830	PW Administration Warehouse	36,641	90,910	13,542	70,701	-
63860	Environmental	56,118	277,528	196,365	377,290	-
		<u>\$ 139,934,666</u>	<u>\$ 157,855,927</u>	<u>\$ 169,829,310</u>	<u>\$ 194,564,472</u>	<u>\$ 184,455,934</u>

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

Year	Property	Sales	Severance	Miscellaneous	Total
2004	125,319	120,182	755	4,767	251,023
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

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.



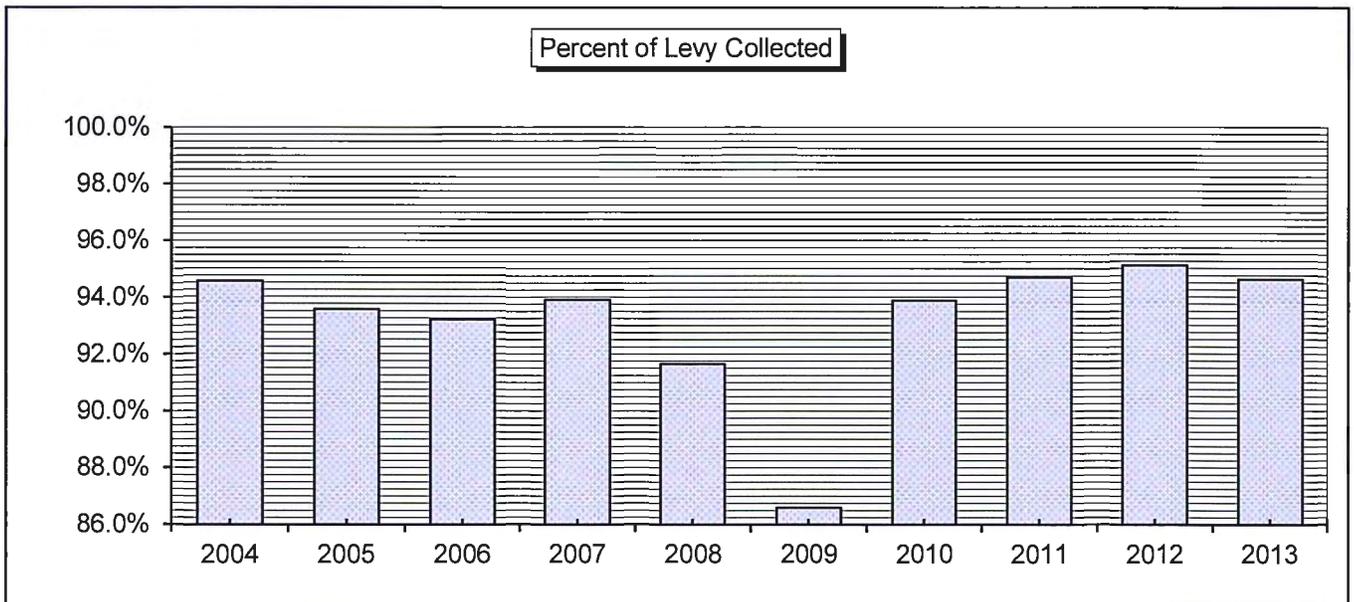
**Jefferson Parish, Louisiana**  
**Property Tax Levies and Collections**  
**Last Ten Years**  
*(Unaudited)*  
 (in thousands of dollars)

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					
2004	149,287	141,151	94.55	995	142,146	95.22	7,141	4.78
2005	156,288	146,209	93.55	1,236	147,445	94.34	8,843	5.66
2006	151,547	141,243	93.20	2,285	143,528	94.71	8,019	5.29
2007	136,196	127,901	93.91	886	128,787	94.56	7,409	5.44
2008	172,838	158,408	91.65	1,785	160,193	92.68	12,645	7.32
2009	193,501	167,566	86.60	3,471	171,037	88.39	22,464	11.61
2010	185,027	173,704	93.88	2,682	176,386	95.33	8,641	4.67
2011	187,335	177,390	94.69	1,718	179,108	95.61	8,227	4.39
2012	198,622	188,900	95.11	989	189,889	95.60	8,733	4.40
2013	215,513	203,918	94.62	-	203,918	94.62	11,595	5.38

Source: Jefferson Parish Sheriff's Office

Note: Includes taxes levied for reporting entity only.

Tax collections shown in this table include governmental and proprietary fund types.



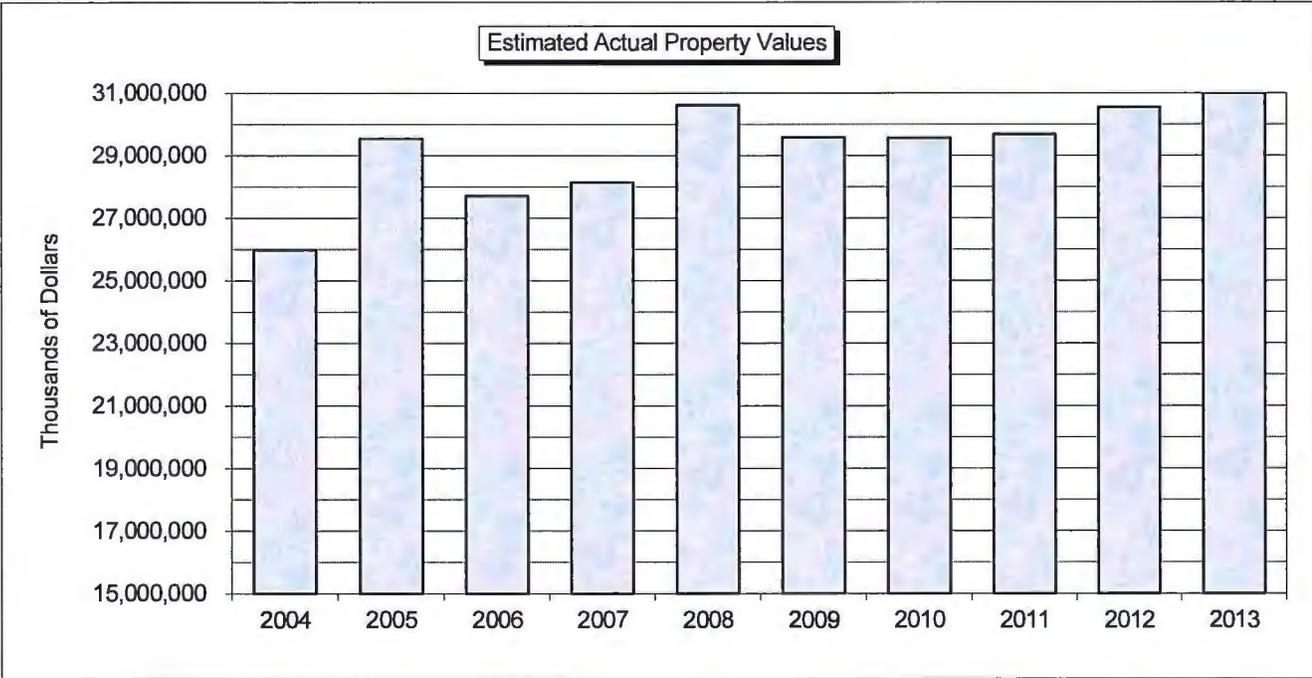
**Jefferson Parish, Louisiana**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Years**  
*(Unaudited)*  
 (in thousands of dollars)

Year	Real Property		Personal Property		Exemptions	Total		Ratio of Total Assessed Value To Total Estimated Actual Value	Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value		
2004	2,098,648	20,986,480	749,713	4,998,087	761,202	2,087,159	25,984,567	8.03	1.43
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

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
2004	0.14	1.11	0.18	1.43	1.68	0.72	3.83
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

**Jefferson Parish, Louisiana  
Principal Taxpayers**

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

Taxpayer	Type of Business	2013			2004		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
Entergy Services Inc	Utility	\$ 40,446	1	1.19%	\$ 57,445	1	2.02%
Bellsouth	Utility	27,900	2	0.82%	40,741	2	1.43%
Causeway Associates	Retail Stores	25,013	3	0.74%	16,700	4	0.59%
Atmos Energy Louisiana	Utility	21,115	4	0.62%	14,667	5	0.51%
Whitney National Bank	Banking	19,706	5	0.58%	11,132	7	0.39%
J W Stone Oil Dist LLC	Industry	19,393	6	0.57%			
Avondale Shipyards	Shipbuilding	16,037	7	0.47%			
Metals USA	Industry	13,451	8	0.40%			
Richards Clearview	Retail Property Mgmt	10,604	9	0.31%			
Lapeyre Properties LLC	Real Estate	8,049	10	0.24%			
Hibernia National Bank	Banking				21,625	3	0.76%
Bank One Management Corp	Banking				12,583	6	0.44%
Regions Bank	Banking				8,090	8	0.28%
Northrop Grumman Ship Systems	Shipbuilding				6,707	9	0.24%
Cargill Inc	Industrial				5,826	10	0.20%
<b>Total</b>		<u>\$ 201,714</u>		<u>5.05%</u>	<u>\$ 105,516</u>		<u>6.86%</u>

(1) Source: Jefferson Parish Assessor's Office

## Parish of Jefferson Ad Valorem Tax Authorization

(By Expiration Date)

Taxing District	Maximum Millage Authorized	2014 Mills Maintenance & Capital	Date	Date of Last Election		Expiration Date
				Resolution		
Parish of Jefferson - Alimony	2.26	1.35			Constitutional	
Parish of Jefferson - Kenner	1.13	0.67				
Consolidated Drainage No. 2	6.00	4.79	23-Aug-00	R.107694	31-Mar-07	2016
Consolidated Jefferson Recreation & Community Center & Playground Dist	10.00	8.08	23-Feb-00	R.107695	31-Mar-07	2016
Library	6.50	6.36	29-Aug-60	R.109978	08-Mar-08	2017
Public Transportation System	2.00	1.96	07-Oct-89	R.112159	04-Apr-09	2018
Public Transportation System (MITS)	1.00	0.98	07-Oct-89	R.112159	04-Apr-09	2018
Fire District No. 4	15.00	16.72	02-Feb-83	R.112376	02-May-09	2018
Fire District No. 6	25.00	23.92	09-Jun-66	R.113536	14-Nov-09	2019
Fire District No. 7	25.00	24.36	23-Oct-69	R.114529	01-May-10	2019
Fire District No. 8	25.00	24.45	23-Oct-69	R.115924	02-Nov-10	2020
Consolidated Drainage Dist #2 (Sela)	5.00	4.89	20-Jan-01	R.116747	30-Apr-11	2020
Health Unit	2.26	2.21	06-Jun-61	R.116748	30-Apr-11	2020
Juvenile Detention	3.50	3.42	10-Dec-64	R.116748	30-Apr-11	2020
Fire District No. 9	20.00	19.20	11-Jul-84	R.116749	30-Apr-11	2020
Inspector Gen/Ethics /Compliance	0.50	0.50	22-Oct-11	R.117852	22-Oct-11	2021
Consolidated Garbage District No. 1	4.00	4.00	23-Aug-00	R.118862	21-Apr-12	2021
E B Consolidated Fire	25.00	25.00	18-Jul-63	R.118863	21-Apr-12	2021
Fire District No. 3	20.00	20.00	13-Apr-83	R.118864	21-Apr-12	2021
Playground District No. 16	10.00	10.00	11-Sep-82	R.118865	21-Apr-12	2021
Consol Waterworks District No. 1	3.54	3.54	03-Apr-93	R.121829	19-Oct-13	2022
Consol Sewerage District No. 1	3.58	3.58	03-Apr-93	R.121830	19-Oct-13	2022
Fire District No. 5	20.00	20.00	13-Aug-59	R.120953	13-May-04	2023
Culture and Parks	0.50	0.40	02-Nov-04	R.122866	03-May-14	2024
Criminal Justice	0.50	0.40	02-Nov-04	R.122866	03-May-14	2024
Culture and Parks	0.50	0.40	02-Nov-04	R.122868	03-May-14	2024
Criminal Justice	1.00	0.83	02-Nov-04	R.122868	03-May-14	2024
Economic Development	0.50	0.40	02-Nov-04	R.122868	03-May-14	2024
Senior Services	0.50	0.40	02-Nov-04	R.122868	03-May-14	2024
Road Lighting District No. 7	5.00	4.88	14-Nov-42	R.122867	03-May-14	2024
J P Consol Road Lighting District	3.00	2.33	22-Jun-67	R.122865	03-May-14	2024
Ambulance District No. 2	10.00	9.74	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	
	\$7,500	\$8,500	\$10,000	\$11,000	\$15,000	\$20,000	
	ASSESSED	ASSESSED	ASSESSED	ASSESSED	ASSESSED	ASSESSED	
	VALUE	VALUE	VALUE	VALUE	VALUE	VALUE	
	\$75,000	\$85,000	\$100,000	\$110,000	\$150,000	\$200,000	
RESIDENTIAL	1.00	0	1.00	2.50	3.50	7.50	12.50
	5.00	0	5.00	12.50	17.50	37.50	62.50
	5.50	0	5.50	13.75	19.25	41.25	68.75
	6.00	0	6.00	15.00	21.00	45.00	75.00
	6.50	0	6.50	16.25	22.75	48.75	81.25
	7.00	0	7.00	17.50	24.50	52.50	87.50
	7.50	0	7.50	18.75	26.25	56.25	93.75
	8.00	0	8.00	20.00	28.00	60.00	100.00
	8.50	0	8.50	21.25	29.75	63.75	106.25
	9.00	0	9.00	22.50	31.50	67.50	112.50
	10.00	0	10.00	25.00	35.00	75.00	125.00
	11.00	0	11.00	27.50	38.50	82.50	137.50
	12.00	0	12.00	30.00	42.00	90.00	150.00
	13.00	0	13.00	32.50	45.50	97.50	162.50
13.50	0	13.50	33.75	47.25	101.25	168.75	

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

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

**Jefferson Parish, Louisiana  
Demographic and Economic Statistics**

**Last Ten Years  
(Unaudited)**

Year	Population (1)	Personal Income (2)	Per Capita Income (2)	Total School Enrollment (3)	Unemployment Rate (4)
2004	457,059	14,545,841	32,239	76429	4.1
2005	458,029	10,841,515	24,047	76278	5.4 *
2006	441,741	16,282,893	38,565	64797	4.4
2007	429,994	18,498,697	42,010	63950	3.7
2008	433,483	18,996,431	43,140	65860	4.8
2009	444,049	18,269,996	41,088	63173	6.5
2010	435,334	19,445,705	43,862	64930	6.6
2011	431,426	18,687,270	43,315	65082	6.8
2012	431,732	19,391,284	44,821	46108 *	6.2
2013	433,676	19,536,629	45,049	45048 *	5.8

(1) Source: The Jefferson EDGE

(2) Source: Bureau of Economic Analysis, U. S. Department of Commerce

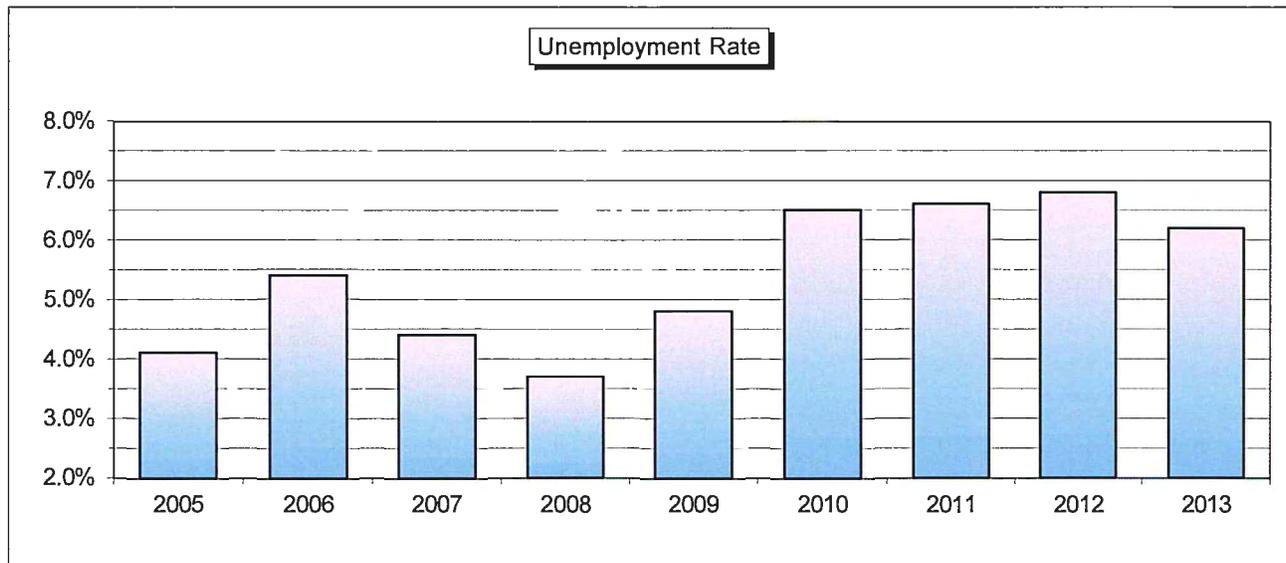
The data for the most recent years' per capita income and personal income was not available at the time of publication.

(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
SELA	Southeast Louisiana (Projects associated with Urban Flood Control)
SST	Special Sales Tax
VFD	Volunteer Fire District



