

Office of the Criminal Sheriff Parish Of Orleans • State Of Louisiana

Marlin N. Gusman Sheriff

December 15, 2009

Dear Chief William Short Colonel Juliet Langham Ms. E. Jane Dimitry Mr. Brian M. Coogan

I authorize the attached 2010 budgets for the General and Debt Service Funds. Total approved expenditures for the General Fund are \$150,668,900. Total approved expenditures for the Debt Service Fund are \$8,203,998. The line items in the approved budgets cannot be changed without my specific approval.

I authorize the attached 2009 amended budgets for the General and Debt Service Funds. Total approved expenditures for the General Fund are \$62,475,275. Total approved expenditures for the Debt Service Fund are \$7,169,306. The line items in the approved budgets cannot be changed without my specific approval.

Please monitor the budgets pursuant to Louisiana Revised Statute 39:1310 and inform me if projected revenues, expenditures or fund balances are not meeting expectations and budget revisions are necessary.

Sincerely,

Sheriff Marlin N. Gusman



Office of the Criminal Sheriff Parish Of Orleans • State Of Louisiana

Marlin N. Gusman Sheriff

2010 Budget Message

The attached budgets are proposed for the 2010 calendar year.

The 2010 General Fund budget shows a decrease in fund balance of \$604,813. A projected beginning fund balance of \$946,471 offsets this deficit.

The 2010 budget is based on inmates increasing from approximately 3,500 to 3,900. Increased inmates will be possible due to the expected opening of an additional temporary facility.

Operating expenditures are based on the current operations increased by the expected costs of additional inmates. The number of personnel is projected to increase with the opening of additional facilities but will remain less than 60% of pre-Katrina levels.

The debt service fund budget has an expected increase in fund balance of \$31,985. This is based on an assessment of 2.9 mills with an 85% collection rate. The Go Zone loan funding ceased in July of 2009 and will need to be repaid in future periods. The budget proposes to safeguard the bondholders, and accumulate funds to repay Go Zone loans while keeping tax assessments to the lowest reasonable amount.

Budget Submitted by:

Chief William Short Mits Will

Colonel Juliet Langham

Col. Juliet Jarg E. Jane Dimitry

E. Jane Din Brinn M. Coogan

Brian M. Coogan

General Fund 2010 Functional Budget

Revenues \$ 29,525,555 \$ 26,700,000 Department of Corrections Louisiana 8,713,015 6,900,000 Federal charges 1,642,500 1,950,000 Out of Parish 963,000 183,000 Federal Crants 98,200,000 11,000,000 State supplemental pay 2,736,000 2,545,000 On behaif payments health insurance 4,000,000 4,000,000 Other revenue -4,535,000 3,872,400 Court services 3,857,384 4,070,009 Security services 17,823,195 16,656,388 Administrative services 4,480,144 4,997,664 Records and booking 4,188,846 4,484,043 Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 0 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources -2,099,210 7ransfer in - self insurance		2010 Budget	Amended 2009 Budget
Department of Corrections Louisiana 8,713,015 6,900,000 Federal charges 1,642,500 1,950,000 Out of Parish 963,000 11,000,000 State supplemental pay 2,736,000 2,545,000 On behalf payments health insurance 4,000,000 4,000,000 Other revenue 4,535,000 3,872,400 Expenditures-Custody of prisoners 5,151,297 4,615,932 Court services 3,857,384 4,070,009 Security services 17,823,195 16,656,388 Administrative services 4,484,043 1mate services Administrative services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,3900 62,475,275 0 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources 12,600 1763,900 Transfer in - commissary 510,000 510,000 Transfer to - debt service (760,983)	Revenues		
Federal charges 1,642,500 1,950,000 Out of Parish 963,000 183,000 Federal Grants 98,200,000 11,000,000 State supplemental pay 2,736,000 2,545,000 On behalf payments health insurance 4,000,000 4,000,000 Other revenue 4,535,000 3,872,400 Expenditures-Custody of prisoners 5,151,297 4,615,932 Court services 3,857,384 4,070,009 Scurity services 17,823,195 16,656,388 Administrative services 4,490,148 4,997,664 Records and booking 4,188,846 4,484,043 Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 2,690,210 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources - 2,099,210 Transfer in - commissary 510,000 510,000	City of New Orleans	\$ 29,525,555	\$ 26,700,000
Out of Parish 963,000 183,000 Federal Grants 98,200,000 11,000,000 State supplemental pay 2,736,000 2,545,000 On behalf payments health insurance 4,000,000 4,000,000 Other revenue 4,535,000 3,872,400 Expenditures-Custody of prisoners 5,151,297 4,615,932 Court services 3,857,384 4,070,009 Security services 17,823,195 16,656,388 Administrative services 14,480,443 1,997,664 Records and booking 4,188,846 4,484,043 Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources 2,099,210 7ransfer in - commissary 510,000 510,000 Transfer in - combissary 510,000 510,000 510,000 510,000 510,000 510,000 <td>Department of Corrections Louisiana</td> <td>8,713,015</td> <td></td>	Department of Corrections Louisiana	8,713,015	
Federal Grants 98,200,000 11,000,000 State supplemental pay 2,736,000 2,545,000 On behalf payments health insurance 4,000,000 4,000,000 Other revenue 4,535,000 3,872,400 Expenditures-Custody of prisoners 5,151,297 4,615,932 Court services 3,857,384 4,070,009 Security services 17,823,195 16,656,388 Administrative services 4,490,148 4,997,664 Records and booking 4,188,846 4,484,043 Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 0 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources - 2,039,210 Transfer in - commissary 510,000 510,000 Transfer in - commissary 510,000 510,000 Transfer in - commissary 510,000 510,000	Federal charges		
State supplemental pay On behalf payments health insurance 2,736,000 2,545,000 On behalf payments health insurance 4,000,000 4,000,000 Other revenue 4,535,000 3,872,400 Iso,315,070 57,150,400 Expenditures-Custody of prisoners 5,151,297 4,615,932 Court services 3,857,384 4,070,009 Security services 17,823,195 16,656,388 Administrative services 4,490,148 4,997,664 Records and booking 4,188,846 4,484,043 Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 0 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources - 2,099,210 Transfer in - self insurance - 2,099,210 Transfer in - commissary 510,000 510,000 Transfer to - debt service (760,983) (763,900)	Out of Parish		
On behalf payments health insurance 4,000,000 4,000,000 Other revenue 4,535,000 3,872,400 150,315,070 57,150,400 Expenditures-Custody of prisoners 5,151,297 4,615,932 Court services 3,857,384 4,070,009 Security services 17,823,195 16,656,388 Administrative services 4,490,148 4,997,664 Records and booking 4,188,846 4,484,043 Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 0 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources 12,600 12,600 Transfer in - self insurance 2,099,210 10,000 Transfer in - debt service (760,983) (763,900) Other Financing (Uses) Sources (250,983) 1,857,910 Net Change in Fund Balance (604,813) (3,466,965)	Federal Grants	98,200,000	
Other revenue 4,535,000 150,315,070 3,872,400 57,150,400 Expenditures-Custody of prisoners 5,151,297 4,615,932 Court services 3,857,384 4,070,009 Security services 17,823,195 16,656,388 Administrative services 4,490,148 4,997,664 Records and booking 4,188,846 4,484,043 Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,9000 62,475,275 0 Other Financing (Uses) Sources 2,099,210 510,000 Transfer in - self insurance 2,099,210 510,000 Transfer in - commissary 510,000 510,000 Transfer to - debt service (760,983) (763,900) Other Financing (Uses) Sources (250,983) 1,857,910 Net Change in Fund Balance (604,813) (3,466,965) Estimated Beginning Fund Balance 946,471 4,413,436			
150,315,070 57,150,400 Expenditures-Custody of prisoners			
Expenditures-Custody of prisoners Central services 5,151,297 4,615,932 Court services 3,857,384 4,070,009 Security services 17,823,195 16,656,388 Administrative services 4,490,148 4,997,664 Records and booking 4,188,846 4,484,043 Inmate services 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 12,678,870 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources - 2,099,210 Transfer in - self insurance - 2,099,210 Transfer to - debt service (760,983) (763,900) Other Financing (Uses) Sources (760,983) (763,900) Transfer to - debt service (250,983) 1,857,910 Net Change in Fund Balance (604,813) (3,466,965) Estimated Beginning Fund Balance 946,471 4,413,436	Other revenue		
Central services 5,151,297 4,615,932 Court services 3,857,384 4,070,009 Security services 17,823,195 16,656,388 Administrative services 4,490,148 4,997,664 Records and booking 4,188,846 4,484,043 Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources - 2,099,210 Transfer in - self insurance - 2,099,210 Transfer in - commissary 510,000 510,000 Transfer to - debt service (760,983) (763,900) Other Financing (Uses) Sources (250,983) 1,857,910 Net Change in Fund Balance (804,813) (3,466,965) Estimated Beginning Fund Balance 946,471 4,413,436		150,315,070	57,150,400
Court services 3,857,384 4,070,009 Security services 17,823,195 16,656,388 Administrative services 4,490,148 4,997,664 Records and booking 4,188,846 4,484,043 Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources - 12,000 510,000 Transfer in - self insurance - 2,099,210 510,000 510,000 Transfer in - commissary 510,000 510,000 510,000 510,000 510,000 Other Financing (Uses) Sources (250,983) 1,857,910 1,857,910 1,857,910 Net Change in Fund Balance (604,813) (3,466,965) 1,413,436	Expenditures-Custody of prisoners		
Security services 17,823,195 16,656,388 Administrative services 4,490,148 4,997,664 Records and booking 4,188,846 4,484,043 Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources - 2,099,210 Transfer in - self insurance - 2,099,210 Transfer to - debt service (760,983) (763,900) Other Financing (Uses) Sources (250,983) 1,857,910 Net Change in Fund Balance (604,813) (3,466,965) Estimated Beginning Fund Balance 946,471 4,413,436	Central services	5,151,297	4,615,932
Administrative services 4,490,148 4,997,664 Records and booking 4,188,846 4,484,043 Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources - 12,600 Proceeds from sale of capital assets - 12,600 Transfer in - self insurance - 2,099,210 Transfer in - commissary 510,000 510,000 Transfer to - debt service (760,983) (763,900) Other Financing (Uses) Sources - - Met Change in Fund Balance (604,813) (3,466,965) Estimated Beginning Fund Balance 946,471 4,413,436	Court services	3,857,384	4,070,009
Records and booking 4,188,846 4,484,043 Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources - 12,600 Proceeds from sale of capital assets - 12,600 Transfer in - self insurance - 2,099,210 Transfer in - commissary 510,000 510,000 Transfer to - debt service (760,983) (763,900) Other Financing (Uses) Sources (250,983) 1,857,910 Net Change in Fund Balance (604,813) (3,466,965) Estimated Beginning Fund Balance 946,471 4,413,436	Security services	17,823,195	
Inmate services 12,027,945 12,678,870 Grants and special programs 335,997 190,195 Plant and maintenance - capital outlays 102,794,088 14,782,174 150,668,900 62,475,275 Deficiency of revenues over expenditures (353,830) (5,324,875) Other Financing (Uses) Sources - 12,600 Proceeds from sale of capital assets - 12,600 Transfer in - self insurance - 2,099,210 Transfer in - commissary 510,000 510,000 Transfer to - debt service (760,983) (763,900) Other Financing (Uses) Sources (250,983) 1,857,910 Net Change in Fund Balance (604,813) (3,466,965) Estimated Beginning Fund Balance 946,471 4,413,436	Administrative services	4,490,148	
Grants and special programs335,997190,195Plant and maintenance - capital outlays102,794,08814,782,174150,668,90062,475,275Deficiency of revenues over expenditures(353,830)(5,324,875)Other Financing (Uses) Sources-12,600Proceeds from sale of capital assets-12,600Transfer in - self insurance-2,099,210Transfer in - commissary510,000510,000Transfer to - debt service(760,983)(763,900)Other Financing (Uses) Sources(250,983)1,857,910Net Change in Fund Balance(604,813)(3,466,965)Estimated Beginning Fund Balance946,4714,413,436	Records and booking	4,188,846	
Plant and maintenance - capital outlays102,794,088 150,668,90014,782,174 62,475,275Deficiency of revenues over expenditures(353,830)(5,324,875)Other Financing (Uses) Sources Proceeds from sale of capital assets-12,600 -Transfer in - self insurance Transfer in - commissary Transfer to - debt service-12,600 -Other Financing (Uses) Sources-2,099,210 -Transfer to - debt serviceOther Financing (Uses) Sources(760,983)Other Financing (Uses) Sources(250,983)1,857,910Net Change in Fund BalanceEstimated Beginning Fund Balance946,4714,413,436	Inmate services	12,027,945	
Image: 150,668,90062,475,275Deficiency of revenues over expenditures(353,830)(5,324,875)Other Financing (Uses) Sources-12,600Transfer in - self insurance-2,099,210Transfer in - commissary510,000510,000Transfer to - debt service(760,983)(763,900)Other Financing (Uses) Sources(250,983)1,857,910Net Change in Fund Balance(604,813)(3,466,965)Estimated Beginning Fund Balance946,4714,413,436	Grants and special programs	335,997	190,195
Deficiency of revenues over expenditures(353,830)(5,324,875)Other Financing (Uses) Sources Proceeds from sale of capital assets-12,600Transfer in - self insurance-2,099,210Transfer in - commissary510,000510,000Transfer to - debt service(760,983)(763,900)Other Financing (Uses) Sources(250,983)1,857,910Net Change in Fund Balance(604,813)(3,466,965)Estimated Beginning Fund Balance946,4714,413,436	Plant and maintenance - capital outlays		
Other Financing (Uses) Sources12,600Proceeds from sale of capital assets-Transfer in - self insurance-Transfer in - commissary510,000Transfer to - debt service(760,983)Other Financing (Uses) Sources(250,983)Net Change in Fund Balance(604,813)Estimated Beginning Fund Balance946,4714,413,436		150,668,900	62,475,275
Proceeds from sale of capital assets-12,600Transfer in - self insurance-2,099,210Transfer in - commissary510,000510,000Transfer to - debt service(760,983)(763,900)Other Financing (Uses) Sources(250,983)1,857,910Net Change in Fund Balance(604,813)(3,466,965)Estimated Beginning Fund Balance946,4714,413,436	Deficiency of revenues over expenditures	(353,830)	(5,324,875)
Transfer in - self insurance - 2,099,210 Transfer in - commissary 510,000 510,000 Transfer to - debt service (760,983) (763,900) Other Financing (Uses) Sources (250,983) 1,857,910 Net Change in Fund Balance (604,813) (3,466,965) Estimated Beginning Fund Balance 946,471 4,413,436			
Transfer in - commissary 510,000 510,000 Transfer to - debt service (760,983) (763,900) Other Financing (Uses) Sources (250,983) 1,857,910 Net Change in Fund Balance (604,813) (3,466,965) Estimated Beginning Fund Balance 946,471 4,413,436		-	
Transfer to - debt service (760,983) (763,900) Other Financing (Uses) Sources (250,983) 1,857,910 Net Change in Fund Balance (604,813) (3,466,965) Estimated Beginning Fund Balance 946,471 4,413,436		-	
Other Financing (Uses) Sources (250,983) 1,857,910 Net Change in Fund Balance (604,813) (3,466,965) Estimated Beginning Fund Balance 946,471 4,413,436			
Net Change in Fund Balance(604,813)(3,466,965)Estimated Beginning Fund Balance946,4714,413,436	Transfer to - debt service	(760,983)	(763,900)
Estimated Beginning Fund Balance 946,471 4,413,436	Other Financing (Uses) Sources	(250,983)	1,857,910
	Net Change in Fund Balance	(604,813)	(3,466,965)
Estimated Ending Fund Balance \$ 341,658 \$ 946,471	Estimated Beginning Fund Balance	946,471	4,413,436
	Estimated Ending Fund Balance	\$ 341,658	\$ 946,471

General Fund 2010 Object Budget

	2010 Budget	2009 Amended Budget		
Revenues City of New Orleans Department of Corretions Louisiana Federal charges Out of Parish Federal Grants State supplemental pay On behalf payments health insurance Other revenue	\$ 29,525,555 8,713,015 1,642,500 963,000 98,200,000 2,736,000 4,000,000 4,535,000 150,315,070	<pre>\$ 26,700,000 6,900,000 1,950,000 183,000 11,000,000 2,545,000 4,000,000 3,872,400 57,150,400</pre>		
Expenditures-Custody of prisoners Personnel Contractual Supplies & Materials Capital outlays	38,290,000 8,360,100 7,418,800 96,600,000 150,668,900	37,729,414 7,811,379 7,931,272 9,003,210 62,475,275		
Deficiency of revenues over expenditures Other Financing (Uses) Sources Proceeds from sale of capital assets Transfer in - self insurance Transfer in - commissary Transfer to - debt service	(353,830) - - 510,000 (760,983)	(5,324,875) 12,600 2,099,210 510,000 (763,900)		
Other Financing (Uses) Sources	(250,983)	1,857,910		
Net Change in Fund Balance Estimated Beginning Fund Balance	<u>(604,813)</u> 946,471	(3,466,965) 4,413,436		
Estimated Ending Fund Balance	\$ 341,658	<u>\$ 946,471</u>		

Revenues		Calculation
City of New Orleans	Reimbursements based on average of 2800 inmates for 2010, also includes medical and court services projected costs.	29,525,55
Department of Corrections Louisiana	Based on average of 900 DOC inmates for 2010	8,713,01
Federal charges	Based on average of 100 federal inmates for 2010	1,642,50
Out of parish inmate charges	Based on 100 out of parish inmate population	963,00
State supplemental Pay	Rounded 8% increase of 2009	2,736,00
On behalf payments	Estimate based on actual 2008 rounded	4,000,00
Other Revenue	expected increase of 20% from more work release inmate income	4,535,00
Expenditures		
Personnel	1% increase of amended 2009 budget	38,290,00
Contractual	7 % increase of amended 2009 budget	8,360,10
Supplies & Materials	7 % decrease of amended 2009 budget	7,418,80
Capital outlay	Based on expected implementation of recovery projects.	96,600,00
	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate	5,151,29
Central services	and personnel costs.	
	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate	3,857,38
Court services	and personnel costs.	
Security services	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.	17,823,19
Administrative services	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.	4,490,14
Records and booking	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.	4,188,84
Inmate Services	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.	12,027,94
Grants and special programs	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.	335,99
	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate	6,194,08
Plant and maintenance	and personnel costs.	
Dther Financing Sources		

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Debt Service Fund 2010 Budget

Revenues	2010 Budget	2009 Amended Budget
Investment income	175,000	\$ 215,000
Ad valorem tax revenue	7,300,000	7,120,000
Debt Service payments made on behalf by State - Go Zone	-	5,286,217
	7,475,000	12,621,217
Expenditures		
Miscellaneous	5,000	76,500
Debt retirement	6,930,000	5,830,000
Interest payments	1,268,998	1,262,806
	8,203,998	7,169,306_
(Deficiency)Excess of revenues over expenditures	(728,998)	5,451,911
Other Sources Transfer from General Fund	760,983	763,900
Change in Fund Balance	31,985	6,215,811
Beginning Fund Balance	26,344,614	20,128,803
Estimated Ending Fund Balance	26,376,599	26,344,614
Less Go Zone restricted future payments	(17,256,122)	(17,256,122)
Fund balance available for debt service	\$ 9,120,477	\$ 9,088,492



Office of the Criminal Sheriff Parish Of Orleans • State Of Louisiana

Marlin N. Gusman Sheriff

2009 Amended Budget Message

The attached budgets are proposed for the 2009 calendar year.

The 2009 General Fund amended budget shows a decrease in fund balance of \$3,466,965. An actual beginning fund balance of \$4,413,436 offsets this deficit.

The 2009 amended budget is based on approximately 3,500 inmates. The original 2009 budget was based on approximately 3,300 inmates.

Operating expenditures are based on the current operations increased by the expected costs through the end of the year.

The debt service fund amended budget has an expected increase in fund balance of \$6,215,811. This is based on Go Zone loan funding of current debt service payments and an assessment of 2.9 mills. The Go Zone loan funding ceased in July of 2009 and will need to be repaid in future periods. The budget proposes to safeguard the bondholders, and accumulate funds to repay Go Zone loans while keeping tax assessments to the lowest reasonable amount.

Budget Submitted by:

Chief William Short

Colonel Juliet Langham E. Jane Dimitry

Brian M. Coogan Brian M. Cogar

General Fund 2009 Amended Functional Budget

	2009 Amended Budget	2009 Budget
Revenues		
City of New Orleans	\$ 26,700,000	\$ 24,500,000
Department of Corrections Louisiana	6,900,000	4,600,000
Federal charges	. 1,950,000	5,885,000
Out of Parish	183,000	-
Federal Grants	11,000,000	37,850,000
State supplemental pay	2,545,000	2,480,000
On behalf payments health insurance	4,000,000	3,500,000
Other revenue	3,872,400	4,521,000
	57,150,400	83,336,000
Expenditures-Custody of prisoners		
Central services	4,615,932	5,610,235
Court services	4,070,009	4,177,714
Security services	16,656,388	19,133,061
Administrative services	4,997,664	7,112,715
Records and booking	4,484,043	4,310,805
Inmate services	12,678,870	12,034,169
Grants and special programs	190,195	347,190
Plant and maintenance - capital outlays	14,782,174	41,314,111
	62,475,275	94,040,000
Deficiency of revenues over expenditures	(5,324,875)	(10,704,000)
Other Financing Sources		
Proceeds from community disaster loan	-	5,000,000
Proceeds from sale of capital assets	12,600	-
Transfer in - self insurance	2,099,210	-
Transfer in - commissary	510,000	440,000
Transfer to - debt service	(763,900)	(763,900)
Total Other Financing Sources	1,857,910	4,676,100
Net Change in Fund Balance	(3,466,965)	(6,027,900)
Actual Beginning Fund Balance	4,413,436	6,067,125
Estimated Ending Fund Balance	\$ 946,471	\$ 39,225

General Fund 2009 Amended Object Budget

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	2009 Amended Budget	2009 Budget
Revenues		
City of New Orleans	\$ 26,700,000	\$ 24,500,000
Department of Corretions Louisiana	6,900,000	4,600,000
Federal charges	1,950,000	5,885,000
Out of Parish	183,000	-
Federal Grants	11,000,000	37,850,000
State supplemental pay	2,545,000	2,480,000
On behalf payments health insurance	4,000,000	3,500,000
Other revenue	3,872,400	4,521,000
	57,150,400	83,336,000
Expenditures-Custody of prisoners	07 700 444	44 740 000
Personnel	37,729,414	41,740,000
Contractual	7,811,379	9,600,000
Supplies & Materials	7,931,272	7,500,000
Capital outlays	<u>9,003,210</u> 62,475,275	<u> </u>
	02,473,273	94,040,000
Deficiency of revenues over expenditures	(5,324,875)	(10,704,000)
Other Financing Sources		
Proceeds from community disaster loan	_	5,000,000
Proceeds from sale of capital assets	12,600	-
Transfer in - self insurance	2,099,210	-
Transfer in - commissary	510,000	440,000
Transfer to - debt service	(763,900)	(763,900)
Total Other Financing Sources	1,857,910	4,676,100
Net Change in Fund Balance	(3,466,965)	(6,027,900)
Actual Beginning Fund Balance	4,413,436	6,067,125
Estimated Ending Fund Balance	\$ 946,471	\$ 39,225

Assumptions Used in Preparing 2009 Revised		
Revenues		Calculation
City of New Orleans	Based on September 2009 actual revenues with estimated last Qtr amounts	26,700,00
Department of Corrections Louisiana	Based on September 2009 actual revenues with estimated last Qtr amounts	6,900,00
Federal charges	Based on September 2009 actual revenues with estimated last Qtr amounts	1,950,00
State supplemental Pay	Based on September 2009 actual revenues with estimated last Qtr amounts	2,545,00
On behalf payments	Adjustment of beginning of year estimate - 14%	4,000,00
Other Revenue	Based on September 2009 actual revenues with estimated last Qtr amounts	3,885,00
Expenditures	· · · · · · · · · · · · · · · · · · ·	
Personnel	10% decrease of original 2009 budget	37,729,41
Contractual	19% decrease of original 2009 budget	7,811,37
Supplies & Materials	6% increase of original 2009 budget	7,931,27
Capital outlay	Based on expected implementation of recovery projects.	9,003,21
Central services	Based on October 2009 actual expenses with estimated Nov and Dec amounts	4,615,93
Court services	Based on October 2009 actual expenses with estimated Nov and Dec amounts	4,070,00
Security services	Based on October 2009 actual expenses with estimated Nov and Dec amounts	16,656,38
Administrative services	Based on October 2009 actual expenses with estimated Nov and Dec amounts	4,997,66
Records and booking	Based on October 2009 actual expenses with estimated Nov and Dec amounts	4,484,04
Inmate Services	Based on October 2009 actual expenses with estimated Nov and Dec amounts	12,678,87
Grants and special programs	Based on October 2009 actual expenses with estimated Nov and Dec amounts	190,19
Plant and maintenance - capital outlays	Based on October 2009 actual expenses with estimated Nov and Dec amounts	14,782,17
Other Financing Sources		
Total Other Financing Sources	Total net effect of transfers in/out for year - see detail budget	1,857,91

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Debt Service Fund 2009 Amended Budget

	20	09 Amended	
Revenues		Budget	2009 Budget
Investment income	\$	215,000	550,000
Ad valorem tax revenue	•	7,120,000	6,500,000
Debt Service payments made on behalf by State - Go Zone		5,286,217	5,286,217
		12,621,217	12,336,217
Expenditures			
Miscellaneous		76,500	5,000
Debt retirement		5,830,000	5,830,000
Interest payments		1,262,806	1,308,933
		7,169,306	7,143,933
Excess of revenues over expenditures		5,451,911	5,192,284
Other Sources Transfer from General Fund		763,900	763,900
Change in Fund Balance		6,215,811	5,956,184
Beginning Fund Balance		20,128,803	20,068,377
Estimated Ending Fund Balance		26,344,614	26,024,561
Less Go Zone restricted future payments		(17,256,122)	(17,256,122)
Fund balance available for debt service	\$	9,088,492	\$ 8,768,439
