



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



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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

Colonel Juliet Langham

E. Jane Dimitry

Brian M. Coogan

**General Fund 2010 Functional Budget**

	<b>2010 Budget</b>	<b>Amended 2009 Budget</b>
<b>Revenues</b>		
City of New Orleans	\$ 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 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
	<u>150,315,070</u>	<u>57,150,400</u>
<b>Expenditures-Custody of prisoners</b>		
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
	<u>150,668,900</u>	<u>62,475,275</u>
Deficiency of revenues over expenditures	(353,830)	(5,324,875)
<b>Other Financing (Uses) Sources</b>		
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)
	<u>(250,983)</u>	<u>1,857,910</u>
Other Financing (Uses) Sources	(250,983)	1,857,910
Net Change in Fund Balance	<u>(604,813)</u>	<u>(3,466,965)</u>
Estimated Beginning Fund Balance	946,471	4,413,436
Estimated Ending Fund Balance	<u>\$ 341,658</u>	<u>\$ 946,471</u>

**General Fund 2010 Object Budget**

	2010 Budget	2009 Amended Budget
<b>Revenues</b>		
City of New Orleans	\$ 29,525,555	\$ 26,700,000
Department of Corretions Louisiana	8,713,015	6,900,000
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
	<u>150,315,070</u>	<u>57,150,400</u>
<b>Expenditures-Custody of prisoners</b>		
Personnel	38,290,000	37,729,414
Contractual	8,360,100	7,811,379
Supplies & Materials	7,418,800	7,931,272
Capital outlays	96,600,000	9,003,210
	<u>150,668,900</u>	<u>62,475,275</u>
Deficiency of revenues over expenditures	(353,830)	(5,324,875)
<b>Other Financing (Uses) Sources</b>		
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)
	<u>(250,983)</u>	<u>1,857,910</u>
Other Financing (Uses) Sources	(250,983)	1,857,910
Net Change in Fund Balance	<u>(604,813)</u>	<u>(3,466,965)</u>
Estimated Beginning Fund Balance	946,471	4,413,436
Estimated Ending Fund Balance	<u>\$ 341,658</u>	<u>\$ 946,471</u>

Assumptions Used in Preparing 2010 Budget ( GAAP Budgetary Basis)			
			Calculation
<b>Revenues</b>			
City of New Orleans	Reimbursements based on average of 2800 inmates for 2010, also includes medical and court services projected costs.		29,525,555
Department of Corrections Louisiana	Based on average of 900 DOC inmates for 2010		8,713,015
Federal charges	Based on average of 100 federal inmates for 2010		1,642,500
Out of parish inmate charges	Based on 100 out of parish inmate population		963,000
State supplemental Pay	Rounded 8% increase of 2009		2,736,000
On behalf payments	Estimate based on actual 2008 rounded		4,000,000
Other Revenue	expected increase of 20% from more work release inmate income		4,535,000
<b>Expenditures</b>			
Personnel	1% increase of amended 2009 budget		38,290,000
Contractual	7 % increase of amended 2009 budget		8,360,100
Supplies & Materials	7 % decrease of amended 2009 budget		7,418,800
Capital outlay	Based on expected implementation of recovery projects.		96,600,000
Central services	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.		5,151,297
Court services	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.		3,857,384
Security services	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.		17,823,195
Administrative services	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.		4,490,148
Records and booking	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.		4,188,846
Inmate Services	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.		12,027,945
Grants and special programs	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.		335,997
Plant and maintenance	Based on 2009 actual expenses thru 6-30-09 for expected increases due to changes in inmate and personnel costs.		6,194,088
<b>Other Financing Sources</b>			
Total Other Financing(Uses) Sources	Anticipated total net effect of transfers in/out for year - see detail budget		(250,983)

**Debt Service Fund 2010 Budget**

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



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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

**General Fund 2009 Amended Functional Budget**

	<b>2009 Amended Budget</b>	<b>2009 Budget</b>
<b>Revenues</b>		
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
	<u>57,150,400</u>	<u>83,336,000</u>
<b>Expenditures-Custody of prisoners</b>		
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
	<u>62,475,275</u>	<u>94,040,000</u>
Deficiency of revenues over expenditures	(5,324,875)	(10,704,000)
<b>Other Financing Sources</b>		
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	<u>1,857,910</u>	<u>4,676,100</u>
Net Change in Fund Balance	<u>(3,466,965)</u>	<u>(6,027,900)</u>
Actual Beginning Fund Balance	4,413,436	6,067,125
Estimated Ending Fund Balance	<u>\$ 946,471</u>	<u>\$ 39,225</u>

**General Fund 2009 Amended Object Budget**

	<b>2009 Amended Budget</b>	<b>2009 Budget</b>
<b>Revenues</b>		
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
	<u>57,150,400</u>	<u>83,336,000</u>
<b>Expenditures-Custody of prisoners</b>		
Personnel	37,729,414	41,740,000
Contractual	7,811,379	9,600,000
Supplies & Materials	7,931,272	7,500,000
Capital outlays	9,003,210	35,200,000
	<u>62,475,275</u>	<u>94,040,000</u>
Deficiency of revenues over expenditures	(5,324,875)	(10,704,000)
<b>Other Financing Sources</b>		
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	<u>1,857,910</u>	<u>4,676,100</u>
Net Change in Fund Balance	<u>(3,466,965)</u>	<u>(6,027,900)</u>
Actual Beginning Fund Balance	4,413,436	6,067,125
Estimated Ending Fund Balance	<u>\$ 946,471</u>	<u>\$ 39,225</u>

Assumptions Used in Preparing 2009 Revised Budget ( GAAP Budgetary Basis)			
<b>Revenues</b>			<b>Calculation</b>
City of New Orleans	Based on September 2009 actual revenues with estimated last Qtr amounts		26,700,000
Department of Corrections Louisiana	Based on September 2009 actual revenues with estimated last Qtr amounts		6,900,000
Federal charges	Based on September 2009 actual revenues with estimated last Qtr amounts		1,950,000
State supplemental Pay	Based on September 2009 actual revenues with estimated last Qtr amounts		2,545,000
On behalf payments	Adjustment of beginning of year estimate - 14%		4,000,000
Other Revenue	Based on September 2009 actual revenues with estimated last Qtr amounts		3,885,000
<b>Expenditures</b>			
Personnel	10% decrease of original 2009 budget		37,729,414
Contractual	19% decrease of original 2009 budget		7,811,379
Supplies & Materials	6% increase of original 2009 budget		7,931,272
Capital outlay	Based on expected implementation of recovery projects.		9,003,210
Central services	Based on October 2009 actual expenses with estimated Nov and Dec amounts		4,615,932
Court services	Based on October 2009 actual expenses with estimated Nov and Dec amounts		4,070,009
Security services	Based on October 2009 actual expenses with estimated Nov and Dec amounts		16,656,388
Administrative services	Based on October 2009 actual expenses with estimated Nov and Dec amounts		4,997,664
Records and booking	Based on October 2009 actual expenses with estimated Nov and Dec amounts		4,484,043
Inmate Services	Based on October 2009 actual expenses with estimated Nov and Dec amounts		12,678,870
Grants and special programs	Based on October 2009 actual expenses with estimated Nov and Dec amounts		190,195
Plant and maintenance - capital outlays	Based on October 2009 actual expenses with estimated Nov and Dec amounts		14,782,174
<b>Other Financing Sources</b>			
Total Other Financing Sources	Total net effect of transfers in/out for year - see detail budget		1,857,910

**Debt Service Fund 2009 Amended Budget**

	<b>2009 Amended Budget</b>	<b>2009 Budget</b>
<b>Revenues</b>		
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
	<u>12,621,217</u>	<u>12,336,217</u>
<b>Expenditures</b>		
Miscellaneous	76,500	5,000
Debt retirement	5,830,000	5,830,000
Interest payments	1,262,806	1,308,933
	<u>7,169,306</u>	<u>7,143,933</u>
Excess of revenues over expenditures	5,451,911	5,192,284
<b>Other Sources</b>		
Transfer from General Fund	763,900	763,900
Change in Fund Balance	<u>6,215,811</u>	<u>5,956,184</u>
Beginning Fund Balance	20,128,803	20,068,377
Estimated Ending Fund Balance	<u>26,344,614</u>	<u>26,024,561</u>
Less Go Zone restricted future payments	(17,256,122)	(17,256,122)
Fund balance available for debt service	<u>\$ 9,088,492</u>	<u>\$ 8,768,439</u>