

## 2012 Budget Message

The attached budgets are proposed for the 2012 calendar year.

The 2012 General Fund budget shows a increase in fund balance of \$2,989,035. A projected ending fund balance of \$346,670 as of December 31, 2012.

The 2012 budget is based on an inmate population of approximately 3,400. This includes an additional projected 500 inmates with the opening of our New Temporary Detention Facility.

Operating expenditures are based on the current operations decreased by some cost cutting measures for 2012. The number of personnel is projected to increase slightly to the 2011 average levels but will remain less than 70% of pre-Katrina levels.

The debt service fund 2012 budget has an expected increase in fund balance of \$2,113,670. 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 the Office anticipates starting to pay back this loan starting in January 2012. 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 Jerry Ursin

Chief Daniel Lombard

Brian M. Coogan

Orleans Parish Sheriff's Office  
General Fund 2012 Functional Budget

	Original Budget 2011	Last Adopted Budget 2011	Actual YTD as of 9/30/2011	Estimated Remaining for Year	Projected Actual Result at Year End	% Change		Proposed 2012 Budget	% Change Projected Actual Result at 12/31/11 vs 2012 Proposed Budget
						Last Adopted Budget vs 12/31/2011	Projected Actual Result at 12/31/2011		
<b>Revenues</b>									
City of New Orleans charges	21,987,975	21,987,975	17,718,452	6,316,548	24,035,000	9.31%	\$ 24,711,935	2.82%	
State of Louisiana Department of Corrections charges	11,100,000	11,100,000	7,679,468	2,215,532	9,895,000	-10.86%	10,997,000	11.14%	
Federal charges	1,642,500	1,642,500	766,714	183,286	950,000	-42.16%	2,053,000	116.11%	
Out of parish inmate charges	722,000	722,000	509,512	164,488	674,000	-6.65%	722,000	7.12%	
Federal and State Grants	72,055,000	72,055,000	39,959,723	36,232,277	76,192,000	5.74%	96,950,000	27.24%	
State supplemental pay	3,228,000	3,228,000	2,335,170	731,830	3,067,000	-4.99%	3,228,000	5.25%	
On behalf payments health insurance, etc. - City of N.O.	5,000,000	5,000,000	3,750,000	1,250,000	5,000,000	0.00%	5,000,000	0.00%	
Civil Fees and commissions - local	8,610,000	8,610,000	5,628,955	1,521,045	7,150,000	-16.96%	7,768,000	8.64%	
Security services - local	1,721,000	1,721,000	1,282,972	438,028	1,721,000	0.00%	1,655,000	-3.83%	
Other revenue - local, state, federal	4,571,000	4,571,000	2,883,607	891,393	3,775,000	-17.41%	3,824,000	1.30%	
<b>Total Revenues from Local, State &amp; Federal Sources</b>	<b>130,637,475</b>	<b>130,637,475</b>	<b>82,514,573</b>	<b>49,944,427</b>	<b>132,459,000</b>	<b>1.39%</b>	<b>156,908,935</b>	<b>18.46%</b>	
<b>Expenditures-Custody of prisoners</b>									
Central services	5,840,721	5,840,721	4,234,941	1,376,142	5,611,083	-3.93%	5,180,872	-7.67%	
Court services	3,772,323	3,772,323	2,985,453	1,050,686	4,036,139	6.99%	3,824,690	-5.24%	
Security services	20,087,431	20,087,431	14,854,853	5,213,682	20,068,535	-0.09%	20,632,404	2.81%	
Administrative services	8,214,620	8,214,620	7,285,496	2,466,800	9,752,296	18.72%	7,995,559	-18.01%	
Records and booking	3,521,998	3,521,998	3,328,021	1,171,262	4,499,283	27.75%	4,176,392	-7.18%	
Inmate services	11,779,026	11,779,026	8,655,287	2,920,187	11,575,474	-1.73%	11,548,929	-0.23%	
Grants and special programs	1,426,365	1,426,365	1,343,453	461,324	1,804,777	26.53%	2,082,054	15.36%	
Debt retirement	3,986,000	3,986,000	3,986,000	-	3,986,000	0.00%	3,986,000	0.00%	
Interest payments	50,000	50,000	75,195	25,000	100,195	100.39%	100,000	-0.19%	
Plant and maintenance - including capital outlays	85,102,816	85,102,816	49,380,094	32,877,779	82,257,873	-3.34%	115,604,000	40.54%	
<b>Total Expenditures by Function</b>	<b>143,781,300</b>	<b>143,781,300</b>	<b>96,128,793</b>	<b>47,562,862</b>	<b>143,691,655</b>	<b>-0.06%</b>	<b>175,130,900</b>	<b>21.88%</b>	
<b>Deficiency of revenues over expenditures</b>	<b>(13,143,825)</b>	<b>(13,143,825)</b>	<b>(13,614,220)</b>	<b>2,381,565</b>	<b>(11,232,655)</b>	<b>-14.54%</b>	<b>(18,221,965)</b>	<b>62.22%</b>	
<b>Other Financing Sources</b>									
Proceeds from revenue loan	-	-	3,986,000	-	3,986,000	-	3,986,000	0.00%	
Transfers in - capital projects	9,000,000	9,000,000	-	-	-	-100.00%	16,500,000	0.00%	
Transfers in - commissary	650,000	650,000	467,687	168,313	636,000	-2.15%	725,000	13.99%	
<b>Total Other Financing Sources</b>	<b>9,650,000</b>	<b>9,650,000</b>	<b>4,453,687</b>	<b>168,313</b>	<b>4,622,000</b>	<b>-52.10%</b>	<b>21,211,000</b>	<b>358.91%</b>	
<b>Net Change in Fund Balance</b>	<b>(3,493,825)</b>	<b>(3,493,825)</b>	<b>(9,160,533)</b>	<b>2,549,878</b>	<b>(6,610,655)</b>	<b>89.21%</b>	<b>2,989,035</b>	<b>-145.22%</b>	
<b>Estimated Beginning Fund Balance</b>	<b>4,198,078</b>	<b>4,198,078</b>	<b>3,968,290</b>	<b>-</b>	<b>3,968,290</b>	<b>-5.47%</b>	<b>(2,642,365)</b>	<b>-166.59%</b>	
<b>Estimated Ending Fund Balance</b>	<b>\$ 704,253</b>	<b>\$ 704,253</b>	<b>\$ (5,192,243)</b>	<b>\$ 2,549,878</b>	<b>\$ (2,642,365)</b>	<b>-475.20%</b>	<b>\$ 346,670</b>	<b>-113.12%</b>	

Assumptions Used in Preparing 2012 Budget ( GAAP Budgetary Basis)

Assumptions Used in Preparing 2012 Budget ( GAAP Budgetary Basis)		
Revenues		Calculation
City of New Orleans	Reimbursements based on average of 2100 inmates for 2012, also includes medical, court services and other city programs.	24,711,935
Department of Corrections Louisiana	Based on average of 950 DOC and 150 DOC work release inmates for 2012	10,997,000
Federal charges	Based on average of 125 federal inmates for 2012	2,053,000
Out of parish inmate charges	Based on 75 out of parish inmate population	722,000
Federal and State Grants	Estimated amount of FEMA and state grant reimbursements for capital outlays and grant programs	96,950,000
State supplemental Pay	Based on approximate level of commissioned deputies for 2011	3,228,000
On behalf payments	Estimate on city on behalf payments	5,000,000
Fees and commission	Estimate based on fees from foreclosures etc in city	7,768,000
Security services	Estimate based on security service contracts provided to city	1,655,000
Other Revenue	Estimate based on prior year	3,824,000
Expenditures		
Central services	Based on 2011 actual expenses thru 9-30-11 for expected decreases due to changes in inmate and personnel costs.	5,180,872
Court services	Based on 2011 actual expenses thru 9-30-11 for expected decreases due to changes in inmate and personnel costs.	3,824,690
Security services	Based on 2011 actual expenses thru 9-30-11 for expected increases due to changes in inmate and personnel costs.	20,632,404
Administrative services	Based on 2011 actual expenses thru 9-30-11 for expected decreases due to changes in inmate and personnel costs.	7,995,559
Records and booking	Based on 2011 actual expenses thru 9-30-11 for expected decreases due to changes in inmate and personnel costs.	4,176,392
Inmate Services	Based on 2011 actual expenses thru 9-30-11 for expected decreases due to changes in inmate and personnel costs.	11,548,929
Grants and special programs	Based on 2011 actual expenses thru 9-30-11 for expected increases due to other OPSO programs	2,082,054
Debt Retirement	Based on actual payoff of amount borrowed in 2011	3,986,000
Interest paymentts	Based on estimate on amount of interest paid on 2011 debt	100,000
Plant and maintenance	Based on 2011 actual expenses thru 9-30-11 for expected daily maintenance costs and increased cost for continuing on going construction projects.	115,604,000
Other Financing Sources		
Total Other Financing(Uses) Sources	Anticipated total net effect of transfers in/out for year - see detail budget	21,211,000

Debt Service Fund 2012 Budget

	Original	Last Adopted	Actual	Estimated	Projected	% Change		% Change
	Budget	Budget	YTD as of	Remaining	Actual Result	Last Adopted Budget vs	Proposed	Projected Actual Result at
	2011	2011	9/30/2011	for	at 12/31/11	Projected Actual Result at	2012 Budget	12/31/11 vs 2012 Proposed
				2011		12/31/11		Budget
<b>Revenues</b>								
Investment income	\$ 275,000	275,000	132,671	27,329	160,000	-41.82%	150,000	-6.25%
Ad valorem tax revenue	7,000,000	7,000,000	6,684,703	350,297	7,035,000	0.50%	7,000,000	-0.50%
	<u>7,275,000</u>	<u>7,275,000</u>	<u>6,817,374</u>	<u>377,626</u>	<u>7,195,000</u>	<u>-1.10%</u>	<u>7,150,000</u>	<u>-0.63%</u>
<b>Expenditures</b>								
Miscellaneous	500	500	-	-	-	-100.00%	-	0.00%
Debt retirement	4,030,000	4,030,000	10,180,000	-	10,180,000	152.61%	3,145,000	-69.11%
Interest payments	1,538,410	1,538,410	1,437,618	-	1,437,618	-6.55%	1,891,330	31.56%
	<u>5,568,910</u>	<u>5,568,910</u>	<u>11,617,618</u>	<u>-</u>	<u>11,617,618</u>	<u>108.62%</u>	<u>5,036,330</u>	<u>-56.65%</u>
Excess of revenues over expenditures	1,706,090	1,706,090	(4,800,244)	377,626	(4,422,618)	-359.23%	2,113,670	-147.79%
Change in Fund Balance	<u>1,706,090</u>	<u>1,706,090</u>	<u>(4,800,244)</u>	<u>377,626</u>	<u>(4,422,618)</u>	<u>(4)</u>	<u>2,113,670</u>	<u>-147.79%</u>
Beginning Fund Balance	24,775,362	24,775,362	24,877,153	-	24,877,153	0.41%	20,454,535	-17.78%
Estimated Ending Fund Balance	<u>26,481,452</u>	<u>26,481,452</u>	<u>20,076,909</u>	<u>377,626</u>	<u>20,454,535</u>	<u>-22.76%</u>	<u>22,568,205</u>	<u>10.33%</u>
Less Go Zone restricted future payments	(17,256,122)	(17,256,122)	(17,256,122)	-	(17,256,122)	0.00%	-	-100.00%
Fund balance available for debt service	<u>\$ 9,225,330</u>	<u>\$ 9,225,330</u>	<u>\$ 2,820,787</u>	<u>\$ 377,626</u>	<u>\$ 3,198,413</u>	<u>-65.33%</u>	<u>\$ 22,568,205</u>	<u>605.61%</u>

## 2011 Amended Budget Message

The attached budgets are proposed for the 2011 calendar year.

The 2011 General Fund amended budget shows a decrease in fund balance of \$6,610,655. The decrease in revenue sources from lower than expected inmate population and other revenue sources contributed to this decrease in fund balance.

The 2011 amended budget is based on approximately 3,100 inmates. The original 2011 budget expected additional bed space to be available and inmate population of approximately 3,400. However, the recovery projects were slower than expected resulting in lower revenue amounts than what was initially anticipated.

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

The 2011 amended debt service fund budget has a decrease in fund balance of \$4,422,618. This is based on current debt service payments and a early debt retirement of the Series 2001 bond issue and an assessment of 2.9 mills. The Go Zone loan funding which ceased in 2009 will need to be repaid starting in 2012. 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 Jerry Ursin

Chief Daniel Lombard

Brian M. Coogan

Orleans Parish Sheriff's Office  
 General Fund 2011 Amended Functional Budget

	Original Budget 2011	Last Adopted Budget 2011	Actual YTD as of 9/30/2011	Estimated Remaining for Year	Projected Actual Result at 12/31/11	% Change Last Adopted Budget vs Projected Actual Result at 12/31/11
<b>Revenues</b>						
City of New Orleans charges	21,987,975	21,987,975	17,718,452	6,316,548	24,035,000	9.31%
State of Louisiana Department of Corrections charges	11,100,000	11,100,000	7,679,468	2,215,532	9,895,000	-10.86%
Federal charges	1,642,500	1,642,500	766,714	183,286	950,000	-42.16%
Out of parish inmate charges	722,000	722,000	509,512	164,488	674,000	-6.65%
Federal and State Grants	72,055,000	72,055,000	39,959,723	36,232,277	76,192,000	5.74%
State supplemental pay	3,228,000	3,228,000	2,335,170	731,830	3,067,000	-4.99%
On behalf payments health insurance, etc. - City of N.O.	5,000,000	5,000,000	3,750,000	1,250,000	5,000,000	0.00%
Civil Fees and commissions - local	8,610,000	8,610,000	5,628,955	1,521,045	7,150,000	-16.96%
Security services - local	1,721,000	1,721,000	1,282,972	438,028	1,721,000	0.00%
Other revenue - local, state, federal	4,571,000	4,571,000	2,883,607	891,393	3,775,000	-17.41%
<b>Total Revenues from Local, State &amp; Federal Sources</b>	<b>130,637,475</b>	<b>130,637,475</b>	<b>82,514,573</b>	<b>49,944,427</b>	<b>132,459,000</b>	<b>1.39%</b>
<b>Expenditures-Custody of prisoners</b>						
Central services	5,840,721	5,840,721	4,234,941	1,376,142	5,611,083	-3.93%
Court services	3,772,323	3,772,323	2,985,453	1,050,686	4,036,139	6.99%
Security services	20,087,431	20,087,431	14,854,853	5,213,682	20,068,535	-0.09%
Administrative services	8,214,620	8,214,620	7,285,496	2,466,800	9,752,296	18.72%
Records and booking	3,521,998	3,521,998	3,328,021	1,171,262	4,499,283	27.75%
Inmate services	11,779,026	11,779,026	8,655,287	2,920,187	11,575,474	-1.73%
Grants and special programs	1,426,365	1,426,365	1,343,453	461,324	1,804,777	26.53%
Debt retirement	3,986,000	3,986,000	3,986,000	-	3,986,000	0.00%
Interest payments	50,000	50,000	75,195	25,000	100,195	100.39%
Plant and maintenance - including capital outlays	85,102,816	85,102,816	49,380,094	32,877,779	82,257,873	-3.34%
<b>Total Expenditures by Function</b>	<b>143,781,300</b>	<b>143,781,300</b>	<b>96,128,793</b>	<b>47,562,862</b>	<b>143,691,655</b>	<b>-0.06%</b>
Deficiency of revenues over expenditures	(13,143,825)	(13,143,825)	(13,614,220)	2,381,565	(11,232,655)	-14.54%
<b>Other Financing Sources</b>						
Proceeds from revenue loan	-	-	3,986,000	-	3,986,000	
Transfers in - capital projects	9,000,000	9,000,000	-	-	-	-100.00%
Transfers in - commissary	650,000	650,000	467,687	168,313	636,000	-2.15%
<b>Total Other Financing Sources</b>	<b>9,650,000</b>	<b>9,650,000</b>	<b>4,453,687</b>	<b>168,313</b>	<b>4,622,000</b>	<b>-52.10%</b>
<b>Net Change in Fund Balance</b>	<b>(3,493,825)</b>	<b>(3,493,825)</b>	<b>(9,160,533)</b>	<b>2,549,878</b>	<b>(6,610,655)</b>	<b>89.21%</b>
Estimated Beginning Fund Balance	4,198,078	4,198,078	3,968,290	-	3,968,290	-5.47%
<b>Estimated Ending Fund Balance</b>	<b>\$ 704,253</b>	<b>\$ 704,253</b>	<b>\$ (5,192,243)</b>	<b>\$ 2,549,878</b>	<b>\$ (2,642,365)</b>	<b>-475.20%</b>

Assumptions Used in Preparing 2011 Revised Budget ( GAAP Budgetary Basis)		
		Calculation
<b>Revenues</b>		
City of New Orleans charges	Based on September 2011 actual revenues with estimated last Qtr amounts	24,035,000
State of Louisiana Department of Corrections	Based on September 2011 actual revenues with estimated last Qtr amounts	9,895,000
Federal charges	Based on September 2011 actual revenues with estimated last Qtr amounts	950,000
Out of parish inmate charges	Based on September 2011 actual revenues with estimated last Qtr amounts	674,000
Federal and State Grants	Based on September 2011 actual revenues with estimated last Qtr amounts	76,192,000
State supplemental Pay	Based on September 2011 actual revenues with estimated last Qtr amounts	3,067,000
On behalf payments - health insurance, etc	Estimate based on prior year on behalf amount paid by the City of N.O.	5,000,000
Fees and commissions	Based on September 2011 actual revenues with estimated last Qtr amounts	7,150,000
Security services	Based on September 2011 actual revenues with estimated last Qtr amounts	1,721,000
Other Revenue	Based on September 2011 actual revenues with estimated last Qtr amounts	3,775,000
<b>Expenditures</b>		
Central services	Based on September 2011 actual expenses with estimated last Qtr amounts	5,611,083
Court services	Based on September 2011 actual expenses with estimated last Qtr amounts	4,036,139
Security services	Based on September 2011 actual expenses with estimated last Qtr amounts	20,068,535
Administrative services	Based on September 2011 actual expenses with estimated last Qtr amounts	9,752,296
Records and booking	Based on September 2011 actual expenses with estimated last Qtr amounts	4,499,283
Inmate Services	Based on September 2011 actual expenses with estimated last Qtr amounts	11,575,474
Grants and special programs	Based on September 2011 actual expenses with estimated last Qtr amounts	1,804,777
Debt Retirement	Actual repayment of principal on LT Debt acquired in 2010	3,986,000
Interest payments	Based on actual and estimated interest to be paid on revenue loan for 2011	100,195
Plant and maintenance - includes capital outlays	Based on September 2011 actual expenses with estimated last Qtr amounts	82,257,873
<b>Other Financing Sources</b>		
Proceeds from revenue loan	Actual amount of LT debt renewed in 2011	3,986,000
Transfers in - commissary	Based on September 2011 actual net revenue and estimated last Qtr amount of profit from inmate Commissary	636,000

Debt Service Fund 2011 Amended Budget

	Original	Last Adopted	Actual	Estimated	Projected	% Change
	Budget 2011	Budget 2011	YTD as of 9/30/2011	Remaining for 2011	Actual Result at 12/31/11	Last Adopted Budget vs Projected Actual Result at 12/31/11
<b>Revenues</b>						
Investment income	\$ 275,000	275,000	132,671	27,329	160,000	-41.82%
Ad valorem tax revenue	7,000,000	7,000,000	6,684,703	350,297	7,035,000	0.50%
	<u>7,275,000</u>	<u>7,275,000</u>	<u>6,817,374</u>	<u>377,626</u>	<u>7,195,000</u>	<u>-1.10%</u>
<b>Expenditures</b>						
Miscellaneous	500	500	-	-	-	-100.00%
Debt retirement	4,030,000	4,030,000	10,180,000	-	10,180,000	152.61%
Interest payments	1,538,410	1,538,410	1,437,618	-	1,437,618	-6.55%
	<u>5,568,910</u>	<u>5,568,910</u>	<u>11,617,618</u>	<u>-</u>	<u>11,617,618</u>	<u>108.62%</u>
Excess of revenues over expenditures	1,706,090	1,706,090	(4,800,244)	377,626	(4,422,618)	-359.23%
Change in Fund Balance	<u>1,706,090</u>	<u>1,706,090</u>	<u>(4,800,244)</u>	<u>377,626</u>	<u>(4,422,618)</u>	<u>-359.23%</u>
Beginning Fund Balance	24,775,362	24,775,362	24,877,153	-	24,877,153	0.41%
Estimated Ending Fund Balance	<u>26,481,452</u>	<u>26,481,452</u>	<u>20,076,909</u>	<u>377,626</u>	<u>20,454,535</u>	<u>-22.76%</u>
Less Go Zone restricted future payments	(17,256,122)	(17,256,122)	(17,256,122)	-	(17,256,122)	0.00%
Fund balance available for debt service	<u>\$ 9,225,330</u>	<u>\$ 9,225,330</u>	<u>\$ 2,820,787</u>	<u>\$ 377,626</u>	<u>\$ 3,198,413</u>	<u>-65.33%</u>