Key Background and Findings

- Renewal of the tax would reset its current rolled-back rate of 2.14 mills to the previously authorized maximum rate of 2.26 mills. This would result in a slight tax increase of 0.12 mills, beginning in 2021. For example, the tax for a homestead-exempt property valued at $220,000 would increase $1.76 from $31.46 to $33.22 a year.

- As determined by the Parish Council, the Animal Shelter currently receives 64% of the tax revenue ($4.7 million in 2017), the Health Unit facilities receive 10% ($730,000), and the Jefferson Parish Human Services Authority (JPHSA) receives 26% ($1.9 million). The council has not changed the percentage of millage revenue allocated to each entity since 2014.

- In 2017 millage revenue accounted for 86% of total Animal Shelter revenue, 90% of total Health Unit facilities revenue and 8% of total JPHSA revenue.

- The Animal Shelter runs two shelters and is responsible for animal control. The Animal Shelter recently opened a new West Bank facility and will be paying debt service through 2020. Once its debt is retired, it would like to use any surplus revenue to build a new East Bank shelter. The current facility has many serious issues and has failed State inspections. Ongoing spay/neuter efforts and improved promotion of pet adoption have allowed the Animal Shelter to reduce its euthanization rate from 53% in 2011 to 19% in 2017.

- The Health Unit provides facilities for two State-run primary health care clinics. Parish provision of Health Unit facilities is a state mandate. The State is responsible for funding all clinic operations and services.

- JPHSA, a political subdivision of the State, provides services for mental health, physical and mental developmental disabilities and addictive disorder treatment, as well as integrated primary care. It is funded largely through State appropriations and service charges. Its State appropriations have decreased significantly in recent years, increasing its reliance on the millage. State law mandates minimum annual Parish funding of JPHSA of $552,000. JPHSA must use all millage revenue for programs and services, and cannot use the revenue for general operations.

- BGR evaluated whether the tax is necessary. Without millage funding, the Parish would likely be able to cover the costs of the State mandates for Health Unit facilities and the minimum requirement for JPHSA through its General Fund. However, the General Fund could not absorb the costs of Animal Shelter operations and debt service and the funding above the mandated level for JPHSA without significant cuts to other Parish services. The Animal Shelter would be left with insufficient funding to cover the costs of housing and caring for stray animals, and would be forced to euthanize many more. JPHSA would have to cut services and supports for vulnerable Parish residents.

- BGR evaluated whether the tax is appropriately sized. All three entities have identified legitimate needs that require the level of revenue the tax renewal would provide at the 2.26-mill rate.

- BGR evaluated whether the tax revenue will be well spent. The three entities receiving revenue from the millage have demonstrated capable stewardship of taxpayers’ money, using the revenue to improve operations and facilities and provide several quality services to Parish residents.

BGR Position

FOR. The millage pays for State mandates for public and behavioral health, supports programs and services that are vital to the well-being of vulnerable Parish residents, and provides the primary source of funding for animal control and shelter services. The entities receiving revenue from the millage have demonstrated capable stewardship of taxpayers’ money by controlling spending, improving outcomes and responding to parish needs. The entities have identified legitimate projects or services that they would fund with any additional revenue realized from the Parish’s restoration of the millage rate to the maximum authorized 2.26-mill rate.
INTRODUCTION

On November 6, 2018, voters in Jefferson Parish will consider three 10-year property tax renewal propositions. This report analyzes the property tax that supports animal shelter and control, public health facilities, and mental health and human services. BGR’s reports on the other tax renewal propositions for drainage and juvenile services are available on BGR’s website: www.bgr.org.

The current millage cycle for the three taxes on the ballot runs through 2020. In seeking voter renewal two years in advance of the taxes’ expiration, Parish officials say they are following a Louisiana Secretary of State recommendation that local officials put renewal propositions on the ballot 18 to 24 months ahead of the tax expiration.\(^1\)

This report is intended to help voters make an informed decision. It explains the tax proposition and provides background, current context and an analysis grounded in BGR’s mission of promoting the effective use of public resources. The report concludes with BGR’s position on the tax.

OVERVIEW OF THE PROPOSITION

Voters parishwide will consider whether to renew a 2.26-mill, 10-year property tax dedicated to:

- Providing humane animal control and shelter and related services;
- Operating, acquiring, constructing, improving or maintaining public health units and other facilities; and
- Providing health and human services, including services for mental health, physical and mental developmental disabilities and substance abuse.

Jefferson Parish has levied this millage since 1961. Voters last reauthorized it in 2011 at a rate of 2.26 mills. It has decreased to the current rate of 2.14 mills as the Jefferson Parish Council rolled back the rate to offset increases in property values. Renewal of the millage would restore the previously authorized maximum rate of 2.26 mills, resulting in an increase of 0.12 mills above the current levy. For estimates of the tax renewal’s impact on individual taxpayers, see the sidebar “The Taxpayer’s Bottom Line.”

According to the proposition, the tax would yield an estimated $7.8 million at the full 2.26-mill rate.\(^2\) The proposition does not specify the percentage or amount of tax revenue for each eligible purpose, nor does it specify the departments or agencies that the millage revenue will fund. Since 1991 the Parish Council has annually, upon
The council has not changed the percentage of millage revenue allocated to each entity since 2014, when the Animal Shelter began paying debt service on bonds issued to build its new West Bank shelter. Parish officials told BGR they expect no changes in allocation rates at this time.

BACKGROUND AND CONTEXT

Animal Shelter

The Animal Shelter operates a shelter on each side of the Mississippi River, where it cares for stray animals and attempts to find them homes. It also picks up stray animals throughout the parish, quarantines dangerous animals, investigates reports of animal cruelty and manages pet evacuations during emergencies. In 2017, the Animal Shelter took in 9,485 animals.

In 2017, the Animal Shelter received about 86% of its $5.4 million in total revenue from the millage. Its other revenue sources include rabies vaccination licenses, pet adoption fees and grants. The Animal Shelter receives $4 per license under the program that is administered under a Parish agreement by the Jefferson SPCA, a private, non-profit organization. Animal Shelter operating expenditures totaled $3.7 million in 2017, with personnel costs accounting for 51% of expenditures, other operations 48% and minor capital 1%.

After transferring $850,000 to its debt service fund for the West Bank shelter and $100,000 to its capital fund, the department recorded an $800,000 operating surplus in 2017. This increased its operating fund balance from $3.2 million to $4 million. The Parish reserves the equivalent of 15% of prior-year operating expendi-

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tures, leaving $3.5 million available for expenditure. In 2018, the Animal Shelter budgeted a similar transfer to its debt service and capital funds.

The Animal Shelter maintains a capital fund for construction of a new East Bank shelter. At the close of 2017, its capital fund held $742,000. Construction of the West Bank shelter, including land, totaled about $11.7 million, and officials project similar costs for construction of a new East Bank shelter. Debt service costs on the West Bank shelter will run at about $850,000 per year until the debt is retired at the end of 2021. At that time, if voters renew the millage, the Animal Shelter could finance the new East Bank shelter.

**Health Unit**

By State law, a parish must provide a health unit and “ample means” for its maintenance and operation and for “the promotion and conservation of public health.” However, it may fulfill this mandate through a contract or agreement with the Louisiana Department of Health; in such cases, the parish must provide facilities for the health unit. Jefferson Parish takes this approach. The Parish is not responsible for funding any of the medical services or public health programs administered in the Health Unit facilities.

The Department of General Services’ Health Unit provides facilities for two community health clinics operated by the Louisiana Department of Health. The Health Unit has a facility on each side of the river. The facilities allow for State provision of basic health care services and information for parish residents, including primary care, prenatal care and disease prevention and treatment. The Health Unit facilities also house offices for State Environmental Health Services, which perform environmental and restaurant inspections to ensure food and water safety. The Parish employs one full-time staff member to oversee the maintenance and operations of both facilities.

BGR’s discussion of Health Unit finances covers only revenues and expenditures that are controlled by the Parish and fulfill the State mandate to provide facilities. It does not include revenues and expenditures that are controlled by the State and used for public health services and programs.
In 2017, the millage up for renewal provided the Health Unit with $730,000, or 90%, of its total revenue of $811,000. Other revenue came mainly from the revenue sharing funds the State allocates to the Parish to help offset property tax losses from homestead exemptions. It also received rental income from one private tenant. The Health Unit’s 2017 operating expenditures totaled $685,000, with personnel costs for its single maintenance employee accounting for 9% of expenditures and other facility operations, including utilities, maintenance, equipment and security, accounting for 91%. It closed 2017 with a fund balance of $762,000.

Since 2014 the Health Unit has received 10% of the total revenue brought in by the millage. During this period revenues always exceeded costs and allowed the Health Unit to rebuild its fund balance, which had been nearly exhausted in a 2013 transfer of $2.4 million to the Animal Shelter for construction of its new West Bank shelter as well as $650,000 in Health Unit roof and air conditioning system repairs.

Parish officials anticipate Health Unit maintenance costs will grow by about 3% annually, and several service contracts are subject to increase with changes in the Consumer Price Index. The Parish projects that at the current millage rate Health Unit revenues will continue to cover the increased costs. In 2019 the Health Unit does not anticipate undertaking any capital projects. It maintains a capital fund for major repairs and equipment upgrades, with a current balance of about $25,000.

Jefferson Parish Human Services Authority (JPHSA)

Prior to the creation of the Jefferson Parish Human Services Authority in 1989, the State’s Department of Health and Hospitals was responsible for providing services and support to individuals with mental health needs, addictive disorders, and intellectual or developmental disabilities. Once established, JPHSA assumed these responsibilities. JPHSA is governed by a board consisting of nine directors appointed by the Jefferson Parish Council and three directors appointed by the governor.

JPHSA provides community-based services and supports including a crisis hotline, mobile crisis services, substance abuse treatment and prevention, and various supports for individuals with physical or mental disabilities. JPHSA’s efforts to integrate health care services led it to establish JeffCare, a Federally Qualified Health Center with a location on each bank of the river. JPHSA community health centers offer both primary care and behavioral health services. JPHSA’s service provision is about 89% behavioral health and 11% primary care. JPHSA focuses on care coordination and case management, and strives to keep its clients out of hospital emergency rooms.

JPHSA provides care that is available to all Jefferson Parish residents, although the majority of its clients have limited financial means. It accepts Medicaid, Medicare and private insurance, and provides services to uninsured individuals on an income-based, sliding fee scale. For its fiscal year ended June 30, 2018, its payor mix was 62% Medicaid, 13% Medicare, 13% uninsured and 12% private insurance. JPHSA typically provides services to between 20,000 and 25,000 individuals and families per year.

In fiscal year 2017, JPHSA received about half of its $25 million in total revenue from State appropriations, and about $2 million, or 8%, from the property tax up for renewal. The agency’s other revenue included grants and contracts (20%) and patient service fees (23%). Chart 2 shows the breakdown of JPHSA revenue by source in fiscal year 2017.

JPHSA avoided a cut in its State general fund appropriation in 2018 for the first time in many years. Between fiscal years 2012 and 2017, its State revenue fell by almost 42%, from $21.3 million to $12.4 million. During this same period, Human Service’s property tax revenue increased from $1.7 million (5% of total revenue) to $2 million (8% of total revenue). Overall, JPHSA’s revenue fell by 21% between fiscal years 2012 and 2017, from $31.5 million to $25 million, and today the millage makes up a larger share of its budget.

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By law, the Parish must provide funding and in-kind
contributions to JPHSA at a level no lower than it did in 1990. JPHSA received $552,432 from the Parish that year. While the law does not mandate how the Parish funding must be used, JPHSA enters into an annual intergovernmental agreement with the Parish that specifies uses for the millage revenue.

Under the agreement with the Parish, JPHSA must use its portion of the millage revenue for behavioral health programs, developmental disability services and related activities. The agreement further specifies certain services and activities that JPHSA will cover with the revenue. The agreement does not permit JPHSA to use millage revenue for its general operations. It requires JPHSA to provide the Jefferson Parish Internal Auditor with narrative reports on expenditures. In the current fiscal year, the millage revenue will pay for crisis intervention and stabilization, child welfare functional family therapy, permanent supportive housing for the seriously mentally ill, a psychiatrist and a licensed professional counselor.

JPHSA officials adjust service provision based on community needs and available funding.

**ANALYSIS**

In this section, BGR analyzes the tax renewal proposition on the basis of three questions related to efficient and effective use of public resources: Is the tax necessary? Is it appropriately sized to the need? And, will the tax revenue be well spent?

**Is the Tax Necessary?**

The tax provides about 90% of the Health Unit’s funding, 86% of the Animal Shelter’s funding and 8% of the Jefferson Parish Human Services Authority’s funding. State mandates require Parish funding of Health Unit facilities operations and maintenance and a minimum of $552,000 for JPHSA. If voters do not renew the millage, the Parish would still be obligated to fund the State mandates.

BGR estimates that these State mandates would total at least $1.1 million. This assumes that the Parish could keep Health Unit facilities sufficiently operational for $650,000, which is the average total operating expenditure for the past five years, and the Health Unit would continue to receive about $80,000 in non-millage funding. The Parish would likely be able to absorb the $570,000 difference, plus the minimum required $552,000 for JPHSA, through its $96 million General Fund budget without severely cutting other services.

However, the General Fund could not absorb the projected $5.7 million cost of Animal Shelter operations and debt service and the approximately $1.8 million in funding above the mandated level for JPHSA without significant cuts in other budget areas. Without its dedicated tax revenue, the Animal Shelter would be left with insufficient funding to cover the costs of housing and caring for stray animals until homes can be found for them. Shelter officials say they would be forced to euthanize many more animals.

In addition, the outmoded East Bank shelter would remain unaddressed. Animal Shelter and Jefferson
SPCA officials say the existing East Bank shelter is too small and does not comply with today’s standards. The State’s 2018 inspection determined that the facility did not meet Louisiana’s minimum standards for animal shelters. The facility’s poor location also inhibits adoptions.

In the absence of its current millage funding above the mandated $552,000, JPHSA revenue would fall by about $1.5 million, or 6% of its total 2017 funding. The State has repeatedly cut its appropriations to JPHSA during the last several years, and it appears unlikely that it would replace any revenue lost as the result of local funding cuts. JPHSA officials say they would respond by halting the rollout of any new programs and cutting certain programs and services for individuals not in its two highest priority groups. Affected groups would include those at risk of serious or moderate mental illness, addictive disorders and developmental disabilities and those with mild to moderate needs related to mental illness, addictive disorders, and intellectual or developmental disabilities.

Although the State mandates could likely be funded in the absence of dedicated millage funding, the Animal Shelter and JPHSA would not be able to maintain their current levels of service. The Animal Shelter’s operations are particularly dependent on millage funding, and without this source of revenue it would be able to pay for only the most basic animal control services.

Is the Tax Appropriately Sized to the Need?

If voters approve the tax renewal and the council levies the maximum authorized 2.26 mills, millage revenue dedicated to the Animal Shelter, Health Unit and JPHSA will increase by about $400,000 when the new cycle begins in 2021. Provided the council continues allocating the same percentage of the tax revenue to each entity, all three would see slight increases in their tax revenue in the new cycle.

For the Animal Shelter, the current level of millage funding covers operational costs and debt service. The Animal Shelter has accumulated an operating fund balance of $4 million, which is above 2017 total expenditures and substantially above the recommended minimum of two months’ operating costs. However, the Parish projects that higher costs associated with operation of the new West Bank shelter, combined with ongoing debt service payments, will lead to net deficits beginning in 2018. The Parish projects the Animal Shelter’s operating fund balance will decrease from $4 million in 2017 to $2.5 million by the end of 2020. In 2021, the first year of the next millage cycle, the Parish will retire the debt on the West Bank shelter, freeing up capacity to finance construction of a new East Bank shelter. Any increase in the millage will support that project.

The Health Unit anticipates minor increases in maintenance costs and contracted services, and eventually it will need to undertake roof repairs. Its current capital fund balance cannot sufficiently bear the repair costs, but it could move money from its operating fund balance, which is above 2017 total expenditures and substantially above the recommended minimum of two months’ operating costs. Any additional tax revenue would be used for facility maintenance and repair.

JPHSA officials say they would use an increase in millage revenue to respond to the needs of the community, which change over time. They point to the Parish’s opioid crisis, noting that it is one of the worst in the state. Local demand for medication-assisted addiction treatment continues to rise, and the cost for the medications
can reach $1,000 a month per person. JPHSA picks up these costs for service recipients without the means to pay, and covered medication costs for 169 low-income Parish residents during its last fiscal year. JPHSA continues to direct more resources to addiction treatment and introduce new treatment models.

In addition to growing demand for addiction treatment, JPHSA has experienced a rise in patients with dual diagnoses that require integrated care and coordinated case management. It responded by starting a centralized care coordination program four years ago, but services provided under the program are not reimbursable under private insurance, Medicaid or Medicare. JPHSA must use its other funding sources to cover these costs. JPHSA officials project the need for coordinated care services to continue growing.

JPHSA used past increases in millage revenue to increase addiction treatment services, support programs for mentally ill persons in the criminal justice system and support the launch of an evidence-based child welfare functional family therapy program.

All three entities receiving revenue from the tax have identified needs that would require funding above the current level. The maximum authorized 2.26-mill rate specified in the renewal proposition is slightly higher than the currently levied 2.14 mills, and would generate additional revenue to help fund these needs.

Will the Tax Revenue be Well Spent?

When the Parish last sought voter approval to renew the property tax in 2011, the Animal Shelter’s situation was quite different. It took in more than 12,000 animals a year, eventually euthanizing 53% of them. Its interim director was the sixth person to head the department in five years, and the Louisiana SPCA had recently backed out of an agreement to operate the Parish’s animal shelters because of the poor state of the West Bank facility.

Today, with the stability of a director with seven years’ tenure, the Animal Shelter’s annual animal intake has dropped below 9,500 largely as a result of ongoing spay/neuter efforts. Its euthanization rate has dropped to 19%. Animal Shelter officials attribute the lower euthanization rate to both the reduction in the number of animals entering the shelters and the department’s strong partnerships with groups promoting pet adoptions. The Animal Shelter also now uses social media to reconnect lost pets with their owners. Its goal is a maximum euthanization rate of 10%. Across Louisiana 70% of animals entering shelters annually are euthanized. The Animal Shelter’s new West Bank facility met Louisiana’s standards for animal shelters during its 2018 State inspection.

Both Animal Shelter officials and the Jefferson SPCA note that the East Bank shelter facility suffers from numerous problems. The 2018 State inspection cited issues with the facility’s ventilation systems, structural soundness of kennels and cages and ponding water outside as reasons for non-compliance with Louisiana’s minimum standards for animal shelters. Construction of a new East Bank facility would eliminate these issues.

The Health Unit reduced its total operating expenditures by an average of 0.2% annually since the current millage cycle began in 2011. The Health Unit keeps costs down by pursuing three-year contracts that lock in costs for preventative maintenance, utilizing efficient technologies and shutting the facilities down when not in use. In addition, the Health Unit applied coatings to facility roofs to prolong their useful lives. Its facility operating costs of $13 per square foot put it at the 50th percentile for health care facility operating costs in North America.28
The Jefferson Parish Human Services Authority is accredited by the Council on Accreditation, an international certifier of human services programs. In addition, JPHSA’s JeffCare primary care program is recognized as the highest level Patient-Centered Medical Home by the National Committee for Quality Assurance. JPHSA must submit reports on its use of millage revenue to the Parish government, and its programs receiving federal grant funds are subject to federal monitoring and on-site inspections. JPHSA requires all of its services and programs, including those provided on a contractual basis, to have outcome-based metrics. As shown in Chart 3, JPHSA follows a strategic plan that prioritizes resources based on the severity of an individual’s needs.

**BGR POSITION**

**FOR.** The millage pays for State mandates for public and behavioral health, supports programs and services that are vital to the well-being of vulnerable Parish residents, and provides the primary source of funding for animal control and shelter services. The entities receiving revenue from the millage have demonstrated capable stewardship of taxpayers’ money by controlling spending, improving outcomes and responding to parish needs. The entities have identified legitimate projects or services that they would fund with any additional revenue realized from the Parish’s restoration of the millage rate to the maximum authorized 2.26-mill rate.

Overall, the three entities receiving funding through the millage have used the revenue to improve operations and provide several services to Parish residents. The Parish has also used the tax revenue to successfully fulfill State mandates. Without millage funding, it would be difficult for the Parish to cover the costs of even basic animal shelter and control services. JPHSA would cut services that support vulnerable Parish residents.
ENDNOTES

1 In 2017, the Louisiana Secretary of State issued this recommendation in an attempt to limit the number of “emergency elections” called by local governing officials when tax renewal propositions fail. The recommendation stated that placing the renewal propositions on the ballot 18 to 24 months in advance of tax expiration gives voters time to understand the issue and local officials time for one more chance if voters reject the renewal the first time. See letter from Louisiana Secretary of State Tom Schedler to Louisiana State Bond Commission members, February 16, 2017.

2 The Parish estimated the millage revenue based on 2017 Jefferson Parish taxable property value and a 95% collection rate.

3 In 2010 the Parish increased the percentage of the millage revenue allocated to the Animal Shelter from 41% to 64%. Although the Parish reduced the department’s percentage the following year, it has received 64% of the millage revenue for the past four years. Since voters last renewed the millage in 2011, the department’s annual millage revenue has almost doubled from $2.4 million to $4.7 million. The funding increase allowed the Animal Shelter to construct its new West Bank shelter.

4 The East Bank shelter has capacity for 100 to 120 dogs and 150 cats. The West Bank shelter has capacity for 120 to 140 dogs and 200 cats.

5 BGR calculations based on the 2017 actual budget.

6 The Animal Shelter currently has a three-year, approximately $500,000 grant from a national organization that pays for two employees, a van and equipment for a program to trap, spay/neuter, feed and provide medical care for feral cat colonies. The Parish is scheduled to take over funding of this program if the Animal Shelter meets certain targets.

7 A Jefferson Parish rabies license costs $15 for a spayed/neutered animal and $20 for an unaltered animal. From a $15 license, $1 goes to the participating veterinarian for administrative costs, $4 goes to the Animal Shelter for operations and $10 goes to the Jefferson SPCA for administering the spay/neuter program. From a $20 license, $1 goes to the veterinarian, $4 to the Animal Shelter and $15 to the Jefferson SPCA spay/neuter program.

8 BGR calculations based on the 2017 actual budget.


11 BGR calculations from the 2017 actual budget.

12 Ibid.

13 The Jefferson Parish Human Services Authority was created in 1989 by La. R.S. 28:831 et seq. By Act 73 of 2017, the Louisiana State Legislature reorganized the governing laws of human services districts and replaced them with a new body of statutes at La. R.S. 28:910 et seq.

14 JPHSA’s Behavioral Health Community Services and Developmental Disabilities Community Services divisions provide services and supports in the community where Jefferson Parish residents live, work and go to school. Behavioral health community-based services include crisis intervention, psychiatric support and treatment, functional family therapy, intensive case management and substance abuse and gambling prevention. Developmental disabilities community services assist Jefferson Parish residents who meet the State’s eligibility criteria. Services may include individual and family support, court liaison services, care coordination, psychological services and vocational services.

15 Federally Qualified Health Centers are community-based health care providers that receive federal funds to provide primary care services in underserved areas. They must meet a stringent set of requirements, including providing care on a sliding fee scale based on ability to pay and operating under a governing board that includes patients. See Health Resources & Services Administration, “Federally Qualified Health Centers,” https://www.hrsa.gov/opa/eligibility-and-registration/health-centers/fqhc/index.html.


20 The Parish’s $96.4 million General Fund has limited capacity because it currently funds, among other things, the parish courts, inspection and code enforcement, and general services. Expenditures mandated by State law, including funding for the District Attorney’s Office and District Courts, account for 42% of the Parish’s 2018 General Fund budget.

21 La. R.S. 3:2461 establishes the minimum standards for animal shelters. La. R.S. 3:2364 specifies that State shelter inspections are “for the purpose of making recommendations to the appropriate governing authority for improvements to those facilities and their operations.”

22 Based on BGR calculation of 1 mill generating $3.45 million in revenue. BGR calculation uses the Parish’s estimate that tax would yield $7.8 million at 2.26-mill rate and 2017 assessed property values. Since assessed property values will likely be
higher in 2021, BGR’s estimate is likely slightly low.


24 Ibid.

25 Immediately after Hurricane Katrina, the Animal Shelter’s annual animal intake dropped rapidly from 20,405 in 2004 to 13,877 in 2006. Shelter officials attribute much of the drop to national animal advocacy groups that came in after the storm and transported many animals out of storm-affected areas and provided millions of dollars for local spay/neuter efforts. Intake numbers climbed back to 15,279 in 2007, but have decreased almost every year since. According to the Jefferson SPCA, which administers the Parish’s spay/neuter program, the program has spayed/neutered about 64,000 animals during the last seven years.

26 Information provided by the Humane Society of the United States.

27 BGR calculations based on expenditure data provided by Jefferson Parish.

ON THE BALLOT: JEFFERSON ANIMAL SHELTER & HEALTH TAX RENEWAL, NOVEMBER 6, 2018

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