

IBERVILLE PARISH COUNCIL



2010 ADOPTED BUDGET
NOVEMBER 17, 2009

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J. Mitchell Ourso, Jr.

Iberville Parish Council Members

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2	Mitchel J. Ourso, Sr.
3	Henry J. Scott, Sr.
4	Leonard Jackson, Sr.
5	Edwin M. Reeves, Jr.
6	Salaris G. Butler, Sr.
7	Howard Oubre, Jr.
8	Gene Stevens, Jr.
9	Terry J. Bradford
10	Louis R. Kelley, Jr.
11	Timothy J. Vallet
12	Matthew H. Jewell
13	Wayne M. Roy

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2009 AMENDED AND 2010 OPERATING & CAPITAL BUDGETS

Iberville Parish Council

Plaquemine, Louisiana

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Iberville Parish Council
 Plaquemine, Louisiana
 2010 Operating and Capital Budgets

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PRESIDENT'S POLICY STATEMENT

MISSION STATEMENT

The mission of the Iberville Parish government is to provide good government to the people at a reasonable cost. Within the definition of good government is the promotion of education and parish infrastructure to develop the capabilities of its people.

SERVICE AREA

The Iberville Parish Government covers general parish government functions, including the legislative and executive branches of parish government. Our functions include Public Safety, Public Works, Health and Welfare, Culture and Recreation, Economic Development, and the basic utilities of sewer, gas, and water.

FUNCTIONS OF PARISH GOVERNMENT

Citizens of Iberville Parish

General government is charged with expenditures for the legislative and judicial branches of government. It also is charged with expenditures made by the chief executive office and other top-level auxiliary and staff agencies in the administrative branch of the government. The accounts are subdivided into three groups: legislative, executive and judicial.

- *Legislative* is charged with expenditures of governing body in the performance of its primary duties and subsidiary activities. A decision whether a given item should be charged to a legislative account is based on whether the item is a direct or an indirect cost. Direct costs are charged to legislative accounts. Indirect costs are charged to another account, usually a staff agency account.
- *Judicial* includes accounts for recording expenditures for judicial activities of the government.
- *Executive* includes accounts for recording expenditures of general executive officers and boards of the government.

Public Safety, a major function of government, has as its objective the protection of persons and property. The major sub-functions under public safety are police protection, fire protection, protective inspection, and correction.

Public Works is all fixed works, such as roadways, canals, bridges, and utilities, constructed for public use, which is owned and maintained by the government.

Health and Welfare includes activities involved in the conservation and improvement of public health, and activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for their selves.

Culture and Recreation includes all activities maintained for the benefit of residents and visitors.

Economic Development is the development of economic wealth of the Parish for the well-being of its citizens.

STATE OF LOUISIANA
PARISH OF IBERVILLE

ORDINANCE IPC #016-09

AN ORDINANCE TO ADOPT THE FISCAL YEAR 2010 OPERATING AND CAPITAL
IMPROVEMENT BUDGET AND THE AMENDED 2009 OPERATING AND CAPITAL
IMPROVEMENT BUDGET FOR THE IBERVILLE PARISH COUNCIL

WHEREAS, Iberville Parish Home Rule Charter Sections 5-03 and 5-05 provide that the Iberville Parish Council shall adopt annually an operating budget and a capital improvement budget for the fiscal year of January 1, 2010 through December 31, 2010.

WHEREAS, the 2009 amended and 2010 Operating and Capital Improvement Budgets have been presented to the Iberville Parish Council and the General Public, and a public hearing will be held on the budgets and all proposed modifications, if any, on the 17th day of November 2009, at 6:00 P.M.

WHEREAS, the Iberville Parish Department of Finance has submitted for appropriation requests to the State of Louisiana, Division of Administration, all requests for capital outlay funding for Parish projects, the Governor's Office of Rural Development, Department of Transportation & Development, Department of Labor, Department of Military Affairs, and Department of Health & Hospitals, and while it is not presently known if the requests will be approved and funded, the State funds shall be included in the 2010 budgets to the extent such funds are received by the Iberville Parish Council.

WHEREAS, the Iberville Parish Council, Office of Community Services, has submitted its 2010 budgetary appropriation request to the U.S. Department of Health & Human Services and such funds are included in the 2010 budgets to the extent funds are received for the operation of the Iberville Parish Head Start Program.

WHEREAS, the 2009 amended budget and the 2010 Operating and Capital Improvement budgets having been duly submitted for public hearing on the 17th day of November, 2009.

NOW, THEREFORE, BE IT ORDAINED by the Iberville Parish Council, as follows;

"That the 2010 Operating and Capital Improvement budgets for the Iberville Parish Council be approved and adopted as amended.

"That the 2010 Amended Budget be approved and adopted."

"That a copy of the budgets shall be on file with the Iberville Parish Council Clerk and open for public inspection in accordance with law."

"That this ordinance be published in accordance with the provision of the Iberville Parish Home Rule Charter, and that the approved budget shall become effective January 1, 2010, in accordance with law."

The foregoing ordinance, which was previously introduced at a meeting of the Iberville Parish Council on October 20, 2009 and a summary thereof having been published in the official journal, the public hearing on this ordinance held on the 17th day of November, 2009 at 6:00 P.M. was brought up for final passage on a motion by Councilman Kelley and seconded by Councilman Vallet, having been submitted to a vote, was adopted by the following vote on roll call;

YEAS: Taylor, Ourso, Scott, Reeves, Butler, Oubre, Bradford, Kelley, Vallet, Jewell, Roy.

NAYS: None.

ABSENT: Jackson.

The ordinance was declared adopted by the Chairman on November 17, 2009.

IBERVILLE PARISH COUNCIL

BY: Eugene P. Stevens, Jr.
EUGENE P. STEVENS, JR.
COUNCIL CHAIRMAN

ATTEST:

Kirsha D. Barker
KIRSHA D. BARKER
COUNCIL CLERK

CERTIFICATE

I, Kirsha D. Barker, do hereby certify that I am the duly qualified and appointed Council Clerk of the Parish Council, Parish of Iberville, State of Louisiana.

I further certify that the above constitutes a true and correct copy of an ordinance adopted by the Iberville Parish Council in regular session on the 17th day of November, 2009.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Parish of Iberville, State of Louisiana, on this 20th day of November, 2009.

Kirsha D. Barker
KIRSHA D. BARKER
IBERVILLE PARISH COUNCIL CLERK

I, Kirsha D. Barker, Council Clerk of the Iberville Parish Council, hereby certify that the above ordinance was presented to the Parish President, Hon. J. Mitchell Ourso, Jr., by me on the 20th day of November, 2009 at 11:30 A.M.

Kirsha D. Barker
KIRSHA D. BARKER
IBERVILLE PARISH COUNCIL CLERK

I, J. Mitchell Ourso, Jr., Parish President, do hereby acknowledge receipt of the above ordinance on the 23rd day of November, 2009 at 8:45 A.M.

J. Mitchell Ourso, Jr.
J. MITCHELL OURSO, JR.
PARISH PRESIDENT

I, J. Mitchell Ourso, Jr., Parish President, hereby Approve
(approves / vetoes) the above ordinance on the 23rd day of November, 2009. (If vetoed attach veto statement)

J. Mitchell Ourso, Jr.
J. MITCHELL OURSO, JR.
PARISH PRESIDENT

I, Kirsha D. Barker, Council Clerk of the Iberville Parish Council, hereby certify that the above ordinance was received by me from the Parish President, J. Mitchell Ourso, Jr., on the 23rd day of November, 2009 at 11:30 o'clock A.M.

Kirsha D. Barker
KIRSHA D. BARKER
IBERVILLE PARISH COUNCIL CLERK



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Iberville Parish Council
Louisiana**

For the Fiscal Year Beginning

January 1, 2009

President

Executive Director



Budget Message & Overview



J. MITCHELL OURSO, JR.
PARISH PRESIDENT
GENE P. STEVENS, JR.
CHAIRMAN
WARREN TAYLOR
VICE-CHAIRMAN
EDWARD A. SONGY, JR.
CHIEF ADMINISTRATIVE OFFICER
BETTY J. BARBER
COUNCIL CLERK
RANDALL W. DUNN, CPA
DIRECTOR OF FINANCE

Iberville Parish Council

P.O. Box 389
Plaquemine, LA 70765-0389

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DISTRICT 11
MATTHEW H. JEWELL
DISTRICT 12
WAYNE M. ROY
DISTRICT 13

October 20, 2009

Honorable Eugene P. Stevens, Jr., Council Chairman,
Members of the Iberville Parish Council
Citizens of Iberville Parish
Plaquemine, Louisiana

Dear Council Chairman, Members and Citizens:

I respectfully submit for your review and consideration budgets for our General and Special Revenue funds, and Capital Improvement funds for Iberville Parish for fiscal year 2010.

The economy of Iberville Parish has experienced a decline during 2009. We have experienced an increase in sales/use tax during 2009 due to the construction of a new petrochemical plant within the geographical area of Iberville Parish. We expect that increase to continue through December of 2009 tapering off during the first quarter of 2010.

On September 30, 2006, Iberville Parish voters approved a 1%-30-year sales/use tax to be implemented over a three year period beginning January, 2007. The projected proceeds of this tax for 2010 are \$3,200,000 which are divided as follows: Road Bond Debt Service Fund - \$1,707,590 (53%), Public Building Maintenance Fund - \$720,000 (23%), Emergency 911 - 300,000 (9%), and General Fund \$472,410 (15%).

Economic Outlook and Revenue Forecast

Sales\Use Tax projections, our major revenue source, are primarily based on construction and maintenance activity from our petro-chemical industry. Shintech Louisiana, LLC began a \$1 billion plant expansion during 2008 which has had a positive effect on the use tax portion of our tax collections during 2009. The Shintech project will be complete by the end of 2009 leading to a steady decline in sales taxes during 2010. We project an overall decrease in sales/use tax collections in 2010 by 30% compared to our 2009 actual collections. Until the national economy recovers and retail sales drive petrochemical manufacturing demand higher, we will not see an increase in our Sales\Use Tax. Hopefully, the national economic recession is short-lived and we can begin our recovery during 2011. Property Tax Revenues remained static for 2009. The Iberville Parish Council voted to

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adopt adjusted ad valorem tax millage rates for 2008 and 2009. The adjusted rates for both years are as follows:

<u>Purpose</u>	<u>Adj. Rate</u>	<u>Max Rate Allow.</u>
General Alimony	2.14	2.49
General Alimony within City Limits	1.09	1.24
Public Building Maintenance	2.67	3.00
Iberville Parks and Recreation	2.67	3.00
Parish-Wide Drainage	4.44	5.00
Library Maintenance	3.55	4.00
Fire District No. 2	6.05	6.78
Fire District No. 1	3.24	3.95
Water District No. 4	9.93	11.07

The Iberville Parish Administration will most likely ask the Parish Council to roll those millages forward for 2010 at our August regularly scheduled meeting. Iberville Parish has failed to collect approximately \$1,500,000 in property taxes for the 2008 and 2009 fiscal years combined because the Parish Council did not adopt the maximum millages allowed by law.

Comments on Operations

Solid Waste Program

SWDI has contracted with Iberville Parish from January 1, 2008 through December 31, 2011 to provide twice weekly curbside residential pickup, once per week boom pickup and recycle drop-off points throughout the parish. The cost of Solid Waste Collections has increased industry-wide. Iberville Parish did not have an increase in the contract price for 2009 because of the sudden fall in inflationary factors associated with garbage collection. We expect an increase in the range of 9% starting January 1, 2010 for these three services. Currently our 1/3 cent Sales\Use tax dedicated to Solid Waste Collections does not produce enough revenue to cover the Residential and Boom Truck Collections. The Parish is looking at a budgeted decrease in Fund Balance of \$1,188,478 for 2010. Iberville will need to look at a supplemental source of revenue sometime in the near future to fund the Solid Waste program.

Sales\Use Tax

Iberville Parish Levies a 3% Sales\Use tax parish wide (2 2/3% within the municipal limits of St. Gabriel) that is collected for the following purposes.

1. 52.25 Percent of a 1% sales tax or .5225% for General Purposes which are budgetarily earmarked for the following purposes:
 - a. Road Bond Debt Service
 - b. Public Building Maintenance
 - c. Emergency 911 Service
 - d. General Fund

2. 52.25 Percent of a 1% sales tax or .5225% for General Purposes which are budgetarily earmarked for General Expenditure.
3. 62.0439 percent of a 2/3% sales tax or .4135% for General Purposes and Fire Protection.
4. 100% percent of a 1/3% sales tax to be used strictly for Solid Waste Collection.

We have projected sales\use tax to decrease from \$15,623,781 in 2009, to \$12,397,580 in 2010, twenty one percent (21%) above the 2009 amended collections. The projected decrease is due to current economic conditions and a general decrease in retail sales for 2010. It is always the administrations intent to take a conservative approach when budgeting revenues and allocating expenditures based on those conservative estimates.

Schedule of Future sales/use tax percentages:

- 2010 – 3%
- 2011 – 3%
- 2012 – 3%
- 2013 – 3%
- 2014 – 3%

Property Tax

Iberville Parish levies an average of 10.38 mills parish-wide which is projected to generate \$3,836,500 for 2010, up from \$3,733,000 in 2009. Iberville Parish used its property taxes to fund General Government, Public Safety, Public Works, Economic Development, Health, Public Building Maintenance, Drainage Maintenance and Fire Protection.

Schedule of 2010 property tax authorized millage rates.

Primary Government:

	<u>Authorized</u>	<u>2009 Levy</u>
General Alimony	2.49 mills	2.18 mills
General Alimony within Municipal limits	1.24 mills	1.09 mills
Public Building Maintenance	3.00 mills	2.67 mills
Parish-Wide Drainage	5.00 mills	4.44 mills

Component Units:

	<u>Authorized</u>	<u>2009 Levy</u>
Parks and Recreation	3.00 mills	2.67 mills
Library	4.00 mills	3.55 mills

Schedule of additional 2010 property tax authorized within Fire Protection Districts:

	<u>Authorized</u>	<u>2009 Levy</u>
Fire District No. 1	3.95 mills	3.24 mills
Fire District No. 2	6.78 mills	6.05 mills

Revenue Trend Analysis

As discussed in the previous paragraph's, Iberville Parish is predominately dependent on Sales and Property tax revenue to provide services to its citizens. The Finance Department projects Sales Tax revenues to decrease during 2010 due to the decline in the national economy. Our sales taxes are mainly dependent on plant expansions and maintenance in our petro-chemical industry. The chemical plants have begun a pull-back in expansion and maintenance during 2009 due to the need to cut expenditures during tough economic times. We did not see a decrease in our sales tax for 2009 because of a major plant expansion that finished up during the year. Property taxes tend to remain more constant, due to increased property values from year to year.

Sales taxes are cyclical in nature. Based on historical data, in normal economic times, they rise and fall in 3 to 4 year increments. We have not seen economic conditions of this magnitude in generations. Revenue trends are addressed in further detail in the comments section on each fund type and the statistical information section.

Employee Benefits

Health Insurance

Health insurance premiums did not increase during 2009. There was no change in benefits, co-payments or deductibles. We still strive to maintain rates as low as possible and fund a substantial portion of the employees' health coverage. The premium cost share for 2009/2010 is \$480 for the employer and the balance for the employee for single coverage, currently is \$33.71/month. Dependent and Family coverage plans have also increased. Dependent coverage will remain the responsibility of the employee. Insurance rates are projected to increase by 10% for 2010.

Retirement Contributions

The 2009 employer's contribution rate to the Parochial Employees' Retirement System (PERS) was certified at 12.25% by the system's Board of Trustees. The 2010 employer's required contribution rate to the system is 15.75%. This budget provides funding at this level. This represents 3.50% increase from the 2009 required employer contribution rate. The employee contribution rate will remain at 9.50% in 2010.

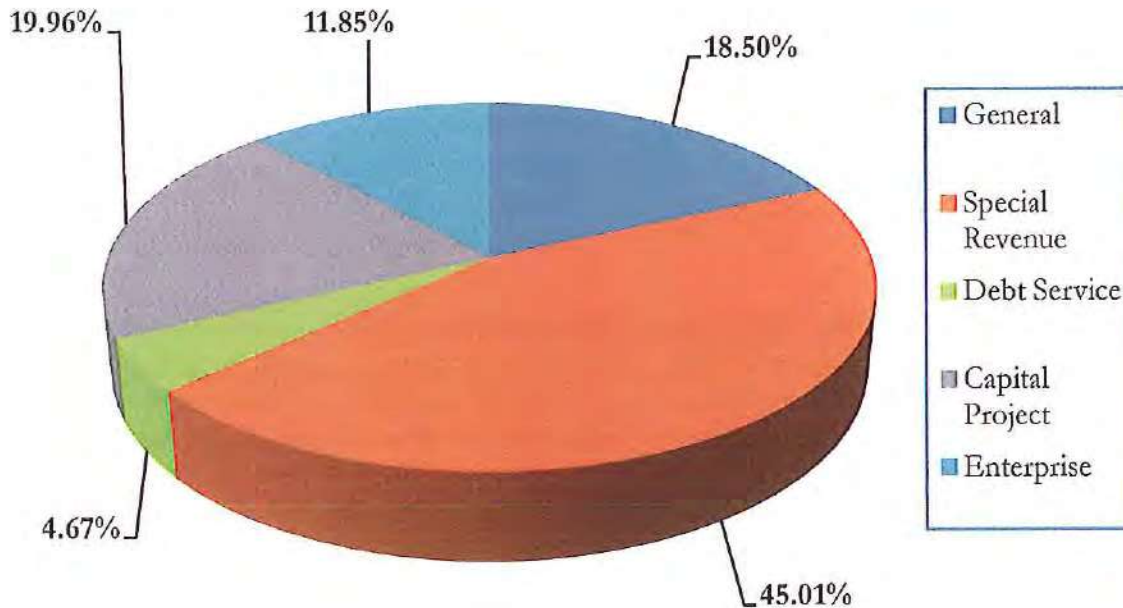
Summary of All Funds

The proposed budget for the year 2010 including all funds, exclusive of transfers between funds is \$42,295,531. This represents a decrease of 15.61% or (\$6,603,614) from year 2009. The chart below depicts a comparison between the 2009 and 2010 budgets by fund type.

**Appropriations – All Funds
2010 compared to 2009**

Fund Type	2009	2010	2010 Budget Over	
	Budget	Budget	(Under) 2009 Budget	
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>
General	\$ 8,848,238	\$ 7,824,184	\$ (1,024,054)	-13.09%
Special Revenue	22,967,901	19,038,259	(3,929,642)	-20.64%
Debt Service	1,371,829	1,976,775	604,946	30.60%
Capital Project	10,636,625	8,443,225	(2,193,400)	-25.98%
Enterprise	<u>5,074,552</u>	<u>5,013,088</u>	<u>(61,464)</u>	<u>-1.23%</u>
	\$ 48,899,145	\$ 42,295,531	\$ (6,603,614)	-15.61%

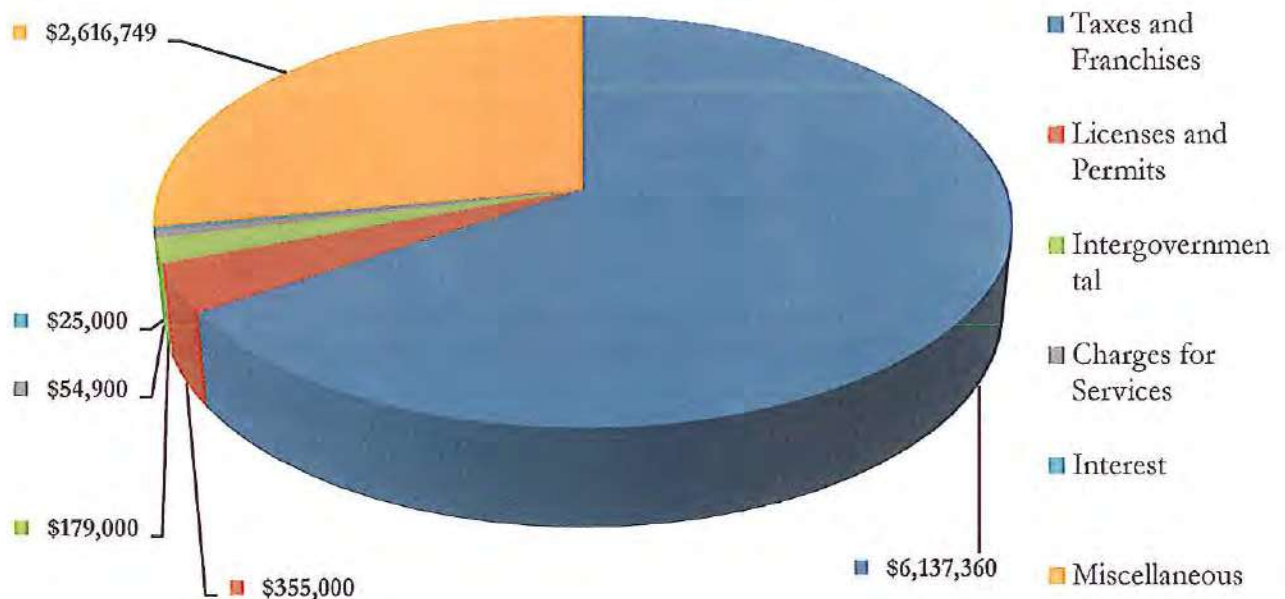
**Total 2010 Appropriations by Fund Type
Excluding Transfers between funds \$48,027,566**



General Fund

As shown above, the General Fund makes up 18.50% of our total budget for 2010. The general fund provides funding for general operations of the government and includes most revenue that is not legally dedicated for a specific purpose.

General Fund Sources of Revenue
\$9,368,009



The General Fund has three major sources of revenue: Sales Tax collections, Property Tax collections and Severance Tax collections. These three sources account for over 62% of the General Fund Revenue. The underlying assumption for the estimates in Property Tax is that it increases by 2% to 6% per year if the Parish Council rolls the millages to the amount authorized by proposition. Insurance Fees have increased due to the increased cost of our insurance policies.

The total appropriations for the General Fund 2010 Annual Operating Budget decreased by \$1,024,054, compared to the 2009 Amended Budget.

*Appropriations – General Fund
2010 compared to 2009*

Function	2009 Budget	2010 Budget	2010 Budget Over (Under 2009 Budget)	
General Government	\$ 5,005,657	\$ 3,888,217	\$ (1,117,440)	-28.74%
Public Safety	1,445,118	1,341,498	(103,620)	-7.72%
Public Works	1,112,161	1,091,451	(20,710)	-1.90%
Health and Welfare	915,308	1,143,160	227,852	19.93%
Culture and Recreation	126,344	158,308	31,964	20.19%
Economic Development	172,850	169,550	(3,300)	-1.95%
Capital Outlay	70,800	32,000	(38,800)	-121.25%
Debt Service	<u> -</u>	<u> -</u>	<u> -</u>	<u>0.00%</u>
	\$ 8,848,238	\$ 7,824,184	\$ (1,024,054)	-13.09%

Debt Management

Iberville Parish issued \$12,000,000 of Sales Tax Revenue Bonds in February of 2007 to construct and improve parish roads and to construct a new facility for elderly citizens. The bonds were rated A+ by Standard and Poor's then later the rating was upgraded to AAA once the bonds had been fully insured. All debt associated with this issuance will be serviced out of the Sales Tax Bond Debt Service Fund.

Iberville Parish issued an additional \$8,970,000 of Sales Tax Revenue Bonds in April of 2009 to construct and improve parish roads and to supplement the construction cost of rebuilding the parish maintenance barn facility from damage sustained following Hurricane Gustav. The bonds are rated A+ by Standard and Poor's.

On October 20, 2010 Iberville Parish has \$21,850,778 in primary government debt. \$20,565,000 of this debt was due to sales tax revenue bonds, \$950,000 in excess revenue certificates of indebtedness and \$335,608 in capital lease financing.

Fund Balances

Fund Balances are projected to decrease in several funds: The Office of Emergency Preparedness fund balance will decrease because the removal of the transfer in from the General Fund. In an effort to cut expenditures in the General Fund, several transfers to other funds were cut by 10%. The Office of Emergency Preparedness Fund will sustain

itself in 2009 and 2010. The Drainage Maintenance Fund is scheduled a decrease in Fund Balance for 2010 because the Parish Council did not roll the millages forward to adjust for inflation. The Drainage Maintenance Fund will go into Fund Balance by \$157,806 for 2010. The Parish Transportation Fund is expected to go into Fund Balance by \$167,500. For 2010 we have added a new contractual service for the crack sealing and maintenance of our roadways. The Sales Tax Roads fund balance is expected to decrease by \$737,303 because the parish will pay the remainder of the \$3,000,000 enhancements to our maintenance barn facility during 2010. The Solid Waste fund balance continues to decrease year after year and will decrease sharply for 2010. We expect the Solid Waste Fund balance to decrease by \$1,188,478 during 2010 because of an expected decline in Sales Taxes. Sales Taxes in that fund are expected to decrease by \$950,000 for 2010. The Capital Improvement will decrease because of two major projects scheduled for 2010 – The Department of Economic Development partnership with SNF INC and the Parish. Iberville has committed to providing \$1,000,000 in matching funds to aid the state in infrastructure improvements and modifications to attract industry to Iberville Parish. The Road Construction Capital Improvement fund balance has is expected to decrease during 2010 because of our final payments on the 2009/2010 road program maintenance and rehab. That program was funded by a \$12,000,000 revenue bond issuance during early 2007 with an additional \$8,970,000 proposed during 2009.

Relevant financial policies

The Iberville Parish government strives to adhere to not only its short term financial policies but also to its long term financial policies. Long term financial policies are driven by the conservative approach to financial management implemented by the finance department on a daily basis. Long term financial plans, as well as, policies have been developed to ensure that our citizens are guaranteed a high level of service with the least amount of cost. Iberville has implemented to main polices to ensure financial stability: These two policies are as follows;

- a. Iberville Parish will not allow salaries and benefits to equal more than 30% of its total budget. This enables Iberville to continue to offer the services that the parish needs the most by committing a large portion of our budget each year to capital outlay of roads, bridges and drainage.
- b. Iberville Parish limits bonded debt to 50% outstanding principal balance in relation to the source of revenue the debt is attached to. This allows Iberville to secure an excellent bond rating and continue to use the remainder of the tax to maintain the purpose of the original bond offering.

Priorities and Issues for the 2010 Budget Year

Iberville Parish's main priority during the 2010 budget year is dealing with the imminent decrease in revenue because of the decline in the national economy. During 2009 Iberville Parish has been fortunate to reap the benefits of a major plant expansion which has increased our Sales/Use tax collections for the year. Without the plant expansion, our parish would have been looking at drastic cuts across the board in early 2009. The administration has issued a mandatory 10% budget cut to all department heads with an effort to reduce our

budget as a whole. This budget represents a 15.61% reduction in expenditures during 2010 or \$6,603,614. This is the largest budget cut since the Home Rule Charter was enacted in 1997.

As of October 20, 2009 Iberville Parish still has not collected approximately \$2,000,000 of funds due from FEMA as a result of damages sustained by Hurricane Gustav. The Federal Government has paid Iberville Parish almost \$6,000,000 for emergency work leading up to and following Hurricane Gustav. We do expect to collect the remainder of these funds by early 2010.

The financial markets have also put a burden on our required contribution rate for our retirement system. Iberville Parish is now required to allocate 15.75% of the total Salaries to retirement, up from 12.25 in 2009. This added 3.5% increase will cost Iberville Parish and additional \$211,318 in mandated expenditures for 2010. Because of the collapse of the financial markets and the failure of the short term security interest rates to increase, Iberville Parish has seen a 3% fall in investment rates which has led to the decrease in interest income by almost \$900,000 for fiscal year ended 2008. The market interest rates have not recovered during 2009 and are not expected to recover during 2010.

Capital Projects for 2010

Iberville parish will expend \$10,636,625 for capital outlay projects for 2009 and expects to expend \$8,443,225 for 2010. Some of the major projects that are included in the 2010 budget are as follows:

1. We have dedicated \$1,000,000 in capital improvement funds to construct a package sewer plant to replace the oxidation pond that services Timberlanes Subdivision. The funds are earmarked for engineering and construction. This project is important because the parish was put on administrative notice to close and fill in the existing oxidation pond by the LA Department of Environmental Quality. There has been difficulty in maintaining acceptable discharge levels with the current oxidation ponds without excessive treatment costs.
2. Iberville Parish has a verbal agreement with the Louisiana Department of Economic Development to allocate \$1,000,000 to be used toward infrastructure enhancements to help chemical industry locate in Iberville Parish. Those funds will be transferred to the Department of Economic Development out of our capital improvement fund during 2010.
3. During 2009 Iberville Parish began purchasing right of way for the completion of the final portion of Enterprise road which will run between LA Highway 3066 to LA Highway 75. We expect to have all property purchased by the end of 2010 with construction beginning during the first quarter of 2010 at an estimated cost of \$2,000,000. This roadway will provide a much needed connection of these two roadways and create an environment for future economic development.
4. Iberville Parish will finally complete its road reconstruction and resurfacing program during 2010. During fiscal years 2007 – 2010, Iberville has spent over \$20,000,000

on the maintenance and reconstruction of parish roadways. To insure that the condition of these roadways remain in good shape, we have also instituted an annual crack sealing program which will be paid out of State of Louisiana Parish Transportation Funds.

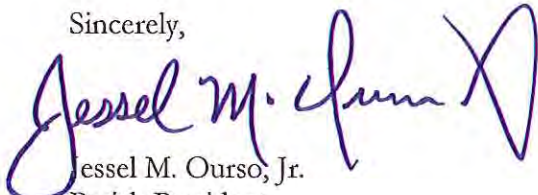
5. Iberville Parish has included \$250,000 in matching funds in a specially designated capital improvement fund for the construction of the Bruceville Sewer. Iberville Parish has applied for funding through the Louisiana Community Development Block Grant (LCDBG) for sewer system improvements. The budget will be amended for 2010 when we find out the actual amount of the award.
6. Iberville Parish also has estimated it will receive around \$1,000,000 from the Louisiana Recovery Authority for 2010. Should that figure increase, budget amendments will be presented to the council accordingly.

Distinguished Budget Presentation

The Finance Department received the "Distinguished Budget Presentation Award" from the Government Finance Officer's Association of the United States and Canada for the *2009 Annual Operating Budget*. This award is the highest professional recognition in governmental budgeting. To receive this award, a government must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communications device. This is the fourth consecutive year that the department has received this award. I commend the Finance Department for having repeatedly demonstrating their commitment to excellent financial disclosure.

This budget sets forth the priorities of the administration. I thank the Iberville Parish Council and all employees who work tirelessly in their service to the citizens of Iberville Parish. With full cooperation from the Iberville Parish Council, Iberville Parish will continue to move forward, and to improve the quality of life for our residents.

Sincerely,



Jessel M. Ourso, Jr.
Parish President

Iberville Parish Council
Plaquemine, Louisiana
Overview of Parish Budget
2010 Budget

PARISH STRUCTURE

In 1997 a new form of government was established for the Parish – an elected Council with legislative authority and a parish-wide elected President who serves as the executive authority and is responsible for the administration of Parish government. Since the implementation of the Home Rule Charter, Parish residents have enjoyed increased services, improvements, and more efficient use of its resources. The Home Rule Charter provides the people of Iberville Parish:

- More access to government
- A balanced budget
- Full time Parish President elected by the voters of Iberville Parish
- A thirteen member Council elected in single member districts

BUDGET PROCESS

Operating Budget

The fiscal year of the Parish Government is January 1 through December 31. During the budget process, we strive to determine the best allocation of limited estimated revenues. A budget calendar is developed to provide an overall view of the budget process which can help to ensure that all aspects have been considered and that adequate time has been devoted to meet deadlines. The budget calendar for the development of the 2010 Annual Operating Budget was as follows:

July 16, 2009	Letters were sent from the Parish President's Office to supervisors, directors, and coordinators seeking their departmental budget request
August 14, 2009	Deadline for submitting budget requests
October 20, 2009	Compilation of proposed budget sent to Parish President for review
October 20, 2009	Proposed budget submitted to Parish Council
November 17, 2009	Parish Council approval of proposed budget
January 1, 2010	2010 Operating Budget effective

Budget request packets were sent to the departments and agencies in July 2009. Each department was asked to review prior year spending and provide a forecast of what anticipated future spending would be. They were also asked to schedule a meeting with the finance director to discuss the departmental plans for the next year.

In the months to follow, several budget discussions took place between finance personnel and administration in order to put together a proposed budget. According to the Home Rule Charter, the President shall submit to the Council a proposed operating budget at least sixty (60) days prior to the beginning of the fiscal period. At the Council meeting at which the operating budget is

Iberville Parish Council
Plaquemine, Louisiana
Overview of Parish Budget
2010 Budget

submitted, the Council ordered a public hearing to discuss the budget submitted. The final budget shall be finally adopted no later than thirty (30) days prior to the end of the fiscal year.

Capital Projects Budget

The Annual Operating Budget includes a section for Capital Improvement Programs. The Capital Project Budget is submitted and adopted at the same time as the Operating Budget. This section provides a summary of major capital improvements that are either continuing into or beginning in the new budget year. Major capital improvements are subject to separate budgetary processes which often involve federal or state grants; therefore, detailed budgets are generally adopted or amended individually.

BUDGETARY STRUCTURE

The Annual Operating Budget for the Parish of Iberville includes Governmental and Proprietary funds which are budgeted and accounted for separately.

Governmental funds are used to account for the following:

The General Fund is the general operating fund for the parish. This fund is used to account for all financial resources, except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purpose.

Debt Service Funds are established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds are created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). These budgets are included in the Annual Operating Budget. However, due to the timing and legal requirements of capital projects, a five (5) year Capital Improvement is also submitted to the Parish Council.

Proprietary Funds are used to account for the Parish business-type activities, which are the following:

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

GASB statement 34 requires that funds be classified as major or non-major. Governmental Funds designated as major funds are the General Fund, Drainage Maintenance Fund, Public Building

Iberville Parish Council
Plaquemine, Louisiana
Overview of Parish Budget
2010 Budget

Maintenance Fund, Sales Tax Roads Fund, Solid Waste Fund, Head Start Fund, and the Capital Improvement Fund. All other funds are designated as non-major.

FINANCIAL POLICIES

Basis of Budgeting

The Parish Council budget is prepared on a modified accrual basis of accounting using a current financial resources measurement focus. Revenues are recognized to the extent that they are measurable and available. Available means that the revenues will be collected within 60 days of the end of the calendar year. Expenditures are recognized when measurable, generally when the liability is incurred, and will be liquidated with current resources.

The Iberville Parish Annual Budget is adopted on a basis consistent with Generally Accepted Accounting Principles for all governmental funds except Head Start Fund, and all capital project funds. The Head Start Fund adopts a 90-day encumbrance liquidation budget that approximates GAAP. All capital project funds adopt project-length budgets.

Budgetary Accounting

The Finance Department maintains budgetary control at the department or project level. Budget amendments within each department or project may be made with the approval of the department head, administration, and finance director. Supplement budget appropriations on a department level may be processed with the approval of the Parish President and the Parish Council. Unexpended appropriation lapse at year-end, except those for capital projects, which remain open until the projects are completed.

Use of One-Time Revenues

The Parish will limit the use of one-time revenues which cannot be relied on in future budget periods to non-recurring expenditures. One-time revenues are mainly from non-recurring grants, but can come from other areas. The majority of one-time revenues are for the fire departments and the Office of Emergency Preparedness; however, a few other departments, such as mosquito abatement and animal control, have received this type of funding as well.

Debt Issuance

The Parish will adhere to all legal or statutory limitations on debt level and capacity. Prior to the issuance of debt, an extensive evaluation of debt capacity will be conducted based on current financial capacity, projected future capacity, statutory and constitutional limitations, and bond covenants.

Iberville Parish Council
Plaquemine, Louisiana
Overview of Parish Budget
2010 Budget

Expenditure Policies

The Parish will maintain a level of expenditures that will provide for the well-being and safety of the residents of the community. All expenditures made shall be for a public purpose, and no expenditures will be made which are prohibited by administrative directives, local ordinances, or federal and state statutes. The Parish will comply with the Public Bid Law in the procurement of goods and services.

Balancing the Operating Budget

The Parish shall prepare an itemized budget for each fund. The budget must be balanced. A "balanced budget" is defined as the total budgeted expenditures that shall not exceed the total estimated revenues, including beginning fund balances, available within each fund. In any fund in which expenditures/expenses exceed revenues, operating reserves shall be used to meet the shortfalls. The 2010 budget was balanced primarily by increased tax revenue and conservative expenditure forecasts.

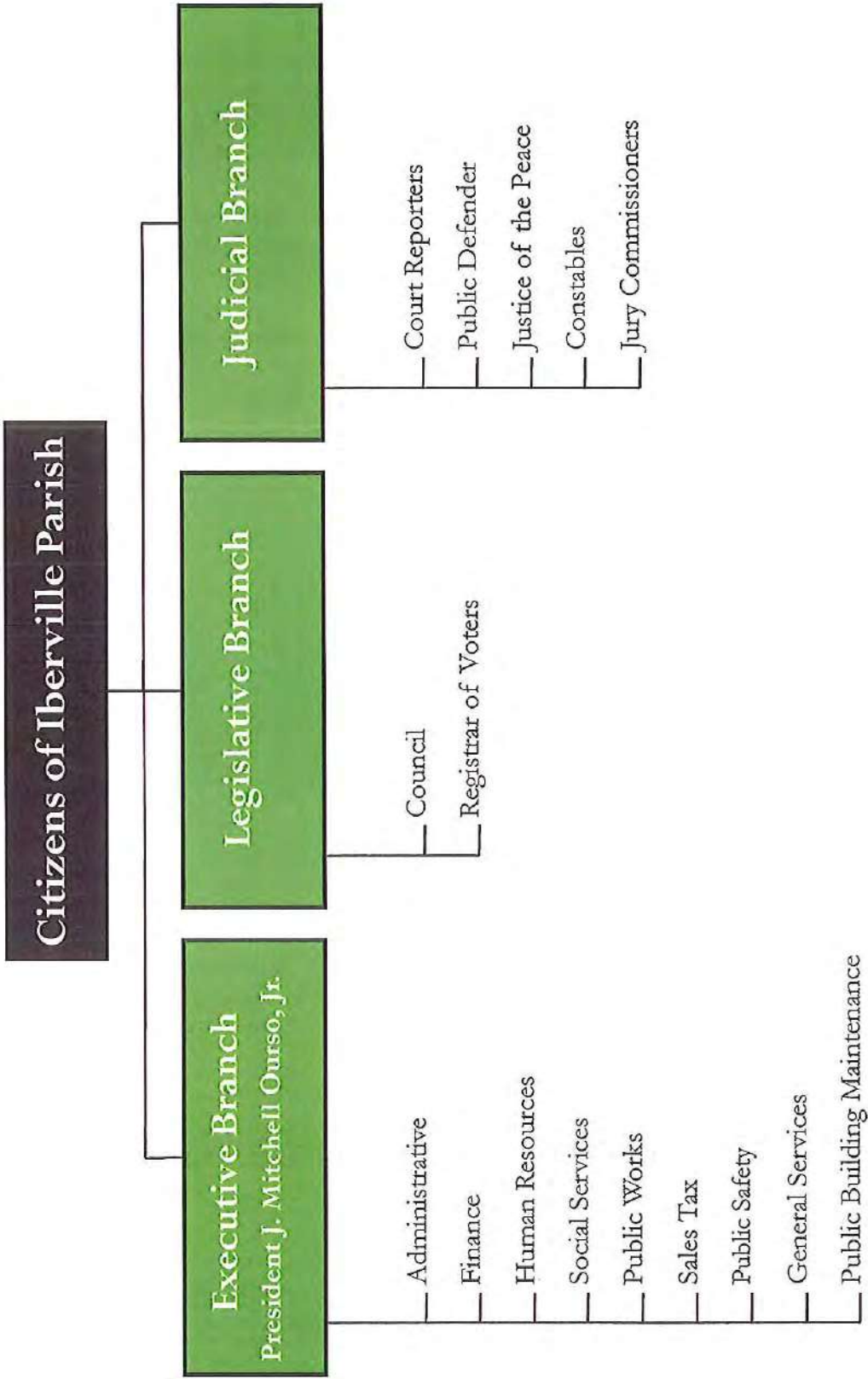
LEGAL REQUIREMENTS

Budget Amendments

- Legal requirements applicable to budget amendments are set forth in the Home Rule Charter (Section 5-04). The Home Rule Charter states the modifications can be made by the following:
- Supplemental appropriations which come available during the year. The council must issue a budget ordinance to supplement the budget.
- An Emergency appropriation which meets a public emergency affecting life, health property or public peace. The council may approve an emergency ordinance to address these needs.
- Reduction of appropriation can be made by report of the parish president to the council that funds available will be insufficient to meet the amount appropriated.

The appropriated budget is prepared by fund, function, and department. The Parish President may transfer part or all of any unencumbered appropriations within programs (funds), except that no transfer shall be made to or from the salary accounts unless approved by the Council by ordinance. Transfers of appropriations between programs require the approval of the governing council. The legal levels of budgetary control are the "salaries and benefits" and "other program expenditures" program levels.

ORGANIZATIONAL CHART



Iberville Parish Council
Plaquemine, Louisiana
Budgeted Full-time Equivalent Summary
2010 Budget

In order to more accurately follow past staffing and human resource allocation decisions by program, three-year history of full-time equivalents by department is presented on page 14. A full-time equivalent (FTE) position is a full-time position plus a part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Within each department, positions may be budgeted from a variety of funding sources. In general, the General Fund and Special Revenue Funds cover the bulk of the personnel services, with monies from the Enterprise Funds covering the rest.

Parish-wide staffing from FY 2009 to FY 2010 will decrease by .80 FTE's. There were no significant changes in staffing levels.

Iberville Parish Council
Plaquemine, Louisiana
Summary of Allotted and Final Full-time Equivalent Positions
2010 Budget

Branch of Government	2008		2009		2010		2010		2009 to 2010	
	Positions Allotted	FTEs	Positions Allotted	FTEs	Request Allotted	FTEs	Final Allotted	FTEs	Inc. (Dec.) Allotted	FTEs
Executive Branch										
<i>Administrative</i>	5.00	5.00	5.00	6.00	5.00	6.00	5.00	6.00	-	-
<i>Finance</i>	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
<i>Human Resources</i>	7.00	4.50	7.00	4.00	7.00	4.00	7.00	4.00	-	-
<i>Social Services</i>										
Community Services	4.50	4.50	4.50	4.00	4.50	4.00	4.50	4.00	-	-
Headstart	66.78	66.78	66.78	71.00	66.78	71.00	66.78	71.00	-	-
<i>Public Works</i>										
Utility Department	20.00	20.00	20.00	21.00	20.00	21.00	20.00	21.00	-	-
Water District #3 Department	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Parish Maintenance Barn	53.70	53.70	53.70	46.00	53.70	46.00	53.70	46.00	-	-
Solid Waste	4.00	3.50	4.00	3.00	4.00	3.00	4.00	3.00	-	-
<i>Sales Tax</i>	4.50	4.50	4.50	6.00	4.50	6.00	4.50	6.00	-	-
<i>Public Safety</i>										
Safety	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Emergency Preparedness	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Mapping	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
911 Operators	11.00	11.00	11.00	9.00	11.00	9.00	11.00	9.00	-	-
<i>General Services</i>										
Animal Control	3.00	3.00	3.00	5.00	3.00	5.00	3.00	5.00	-	-
Building Inspection	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Environmental Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Mosquito Abatement	2.76	2.76	2.76	2.00	2.76	2.00	2.76	2.00	-	-
Health Unit	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Council on Aging	1.00	1.00	1.00	14.50	1.00	14.50	1.00	14.50	-	-
Information Technology	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Jail Nurse	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Multipurpose Center	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Veteran's Affair	1.00	0.20	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Substance Abuse	8.00	5.30	8.00	8.00	8.00	8.00	8.00	8.00	-	-
Tourism	4.00	4.00	4.00	1.00	4.00	1.00	4.00	1.00	-	-
<i>Public Building Maintenance</i>	13.00	8.50	13.00	18.00	13.00	18.00	13.00	18.00	-	-
<i>Total Executive Branch</i>	58.76	50.76	58.76	73.50	58.76	73.50	58.76	73.50	-	-
Legislative Branch										
<i>Council</i>	27.00	15.30	27.00	14.00	27.00	14.00	27.00	14.00	-	(1.30)
<i>Registrar of Voters</i>	3.50	3.50	3.50	4.00	3.50	4.00	3.50	4.00	-	0.50
<i>Total Legislative Branch</i>	30.50	18.80	30.50	18.00	30.50	18.00	30.50	18.00	-	(0.80)
Judicial Branch										
<i>Court Reporter</i>	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
<i>Public Defender</i>	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Constables</i>	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
<i>Jury Commissioners</i>	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-	-
<i>Justice of Peace</i>	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
<i>Total Judicial Branch</i>	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	-	-
TOTAL ALL BRANCHES	110.26	90.56	110.26	112.50	110.26	112.50	110.26	112.50	-	(0.80)

Iberville Parish Council
Plaquemine, Louisiana
Personnel Policies Overview
2010 Budget

Salaries and benefits represent the largest single category of expenditures in the operating budget for Iberville Parish. The parish is committed to providing quality services to its citizens. This commitment is made possible by 244 full-time positions, and 31 part-time positions.

Salaries and benefits are recognized for all full-time and part-time positions. Iberville Parish has 10 fire departments, of which the Parish Council governs 6 departments. The 6 departments operate on strictly a volunteer basis. Therefore, those volunteers do not receive salaries nor benefits from the Parish.

The component parts of salary and benefit categories are as follows:

Salaries

The salary account includes regular salaries for full-time and part-time employees, overtime salaries for payment at time and one-half for hours worked in excess of forty (40) hours per week. Regular salary rates are based on 2,080 annual hours for all full-time employees, except for elected officials and exempt employees who are paid a set annual salary.

Benefits

Iberville Parish offers a benefits package to the employees. This package is a combination of benefits offered to all regular full-time employees, optional benefits either paid in full or in part by the parish, or benefits paid entirely by the employee.

Health Care

A comprehensive health benefits plan is available to permanent full-time employees, retirees, and their dependants.

Health Insurance: Iberville Parish Council provides health insurance for all eligible full time employees. The Parish pays \$480 of the premium on the plan. Dependent health insurance is available and premiums are the responsibility of the employee.

Dental Insurance: Iberville Parish Council provides dental insurance for all eligible full time employees. The Parish pays the \$26.06 premium on the plan. Dependent dental insurance is available and premiums are the responsibility of the employee.

Vision Insurance: Iberville Parish Council provides vision insurance for all eligible full time employees. The Parish pays \$5.52 premium on the plan. Dependent vision insurance is available and premiums are the responsibility of the employee.

Iberville Parish Council
Plaquemine, Louisiana
Personnel Policies Overview
2010 Budget

Life Insurance

Iberville Parish Council provides each eligible employee with a \$15,000 life insurance policy. The Parish pays 100% of the premiums. Dependent life insurance is available for a nominal monthly premium.

Short Term / Long Term Disability Insurance

Iberville Parish Council provides each eligible employee with short term and long term disability coverage at no cost. This provides salary continuation in the event of a serious illness or injury. Eligible employees' would begin receiving 60% of their salary following a 30-day elimination period.

Retirement

Iberville Parish employees pay 9.5% of their salary towards retirement; while the Parish pays 15.75% of the employee's salary towards retirement.

Other Contributions

Social Security (FICA): All Iberville Parish part-time employees are required to contribute to social security (FICA). The amount is matched by Iberville Parish, which is currently 6.20% of the part-time salary expense.

Medicare Insurance: All employees hired after 1985 are required to contribute. The amount is matched by Iberville Parish, which is currently 1.45% of the salary expense.

Unemployment Insurance: Iberville Parish is currently under a rated unemployment insurance plan, which is based on past claims. A percentage, currently 2.01%, of the 1st \$7,000 of earnings of every employee is put into a reserve account and is drawn out on an as needed basis to pay unemployment claims.

**This page contains
no financial data.**



Budget Summaries



P2 b m
 Plaquemine, Louisiana
CONSOLIDATED RECAP
 2010 Budget
 (2009 Original Budget)

	Governmental Fund Types						Proprietary Fund Types									
	General Fund		Spec Rev Fund		Debt Service		Cap Proj Fund		Total Gov. Funds		Sales Tax Dept		Parish Utility Dept		Total Prop Fund	
	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget	2009 Original Budget
REVENUES																
Taxes & Franchises	6,108,352	8,755,100	1,617,544	1,600,000	18,080,996						595,800				595,800	
Licenses & Permits	367,000	-	-	-	367,000						9,000				9,000	
Intergovernmental Revenues	292,344	3,506,328	-	2,500,000	6,298,672											
Fines & Forfeitures	-	116,316	-	-	116,316											
Fees Charges and Commissions	53,600	840,401	-	-	894,001										4,752,600	
Use of Money and Property	30,000	173,679	15,000	15,000	233,679										16,500	
Miscellaneous Revenues	2,855,525	533,850	-	-	3,389,375										18,100	
In Kind Revenues	-	556,401	-	-	556,401										-	
TOTAL REVENUES	9,706,821	14,482,075	1,632,544	4,115,000	29,936,440						604,800			4,787,200	5,392,000	
EXPENDITURES																
Housing Assistance Payments	-	-	-	-	-											
General Government	4,660,501	1,315,457	-	-	5,975,958						589,800				589,800	
Public Safety	1,367,265	1,906,835	-	-	3,274,100											
Public Works	968,816	7,902,488	-	-	8,871,304										4,500,701	
Health & Welfare	738,044	3,991,614	-	-	4,729,658											
Culture & Recreation	184,439	409,271	-	-	593,710											
Economic Development	172,950	28,100	-	-	201,050											
Other Expenditures	-	-	-	-	-											
In Kind	-	556,401	-	-	556,401											
Capital Outlay	55,800	2,802,500	-	14,014,149	16,872,449						15,000				155,000	
Debt Service	-	-	-	-	-											
Principal	-	361,488	705,000	-	1,066,488											
Interest	-	28,817	597,131	-	625,948											
Paying Agent Fees	-	-	-	-	-											
TOTAL EXPENDITURES	8,147,815	19,302,970	1,302,131	14,014,149	42,767,065						604,800			4,655,701	5,260,501	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,559,006	(4,820,895)	330,413	(9,899,149)	(12,830,625)									131,499	131,499	
OTHER FINANCING SOURCES (USES)																
Operating Transfers In	-	1,562,522	375,000	2,150,000	4,087,522											
Loan Proceeds	-	1,000,000	-	7,000,000	8,000,000											
Proceeds from Sale of Assets	5,000	-	-	-	5,000											
Operating Transfers Out	(1,562,522)	(875,000)	(1,000,000)	(650,000)	(4,087,522)											
TOTAL OTHER FINANCING SOURCES (USES)	(1,557,522)	1,687,522	(625,000)	8,500,000	8,005,000											
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	1,484	(3,133,373)	(294,587)	(1,399,149)	(4,825,625)									131,499	131,499	
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	2,100,541	10,015,048	2,134,238	4,031,087	18,280,914									4,449,907	4,449,907	
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	2,102,025	6,881,675	1,839,651	2,631,938	13,455,289									4,581,406	4,581,406	

Iberville Parish Council
 Plaquemine, Louisiana
CONSOLIDATED RECAP
 2010 Budget
 (2009 Revised Budget)

	Governmental Fund Types						Proprietary Fund Types									
	General Fund		Spec Rev Fund		Debt Service		Cap Proj Fund		Total Gov. Funds		Sales Tax Dept		Parish Utility Dept		Total Prop Fund	
	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget	2009 Revised Budget
REVENUES	7,079,613	10,288,066	1,753,781	1,950,000	21,071,460	673,752	-	-	-	673,752	-	-	-	-	673,752	-
Taxes & Franchises	363,000	-	-	-	363,000	9,000	-	-	-	9,000	-	-	-	-	9,000	-
Licenses & Permits	132,407	7,274,943	-	142,500	7,549,850	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	117,549	-	-	117,549	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	54,100	839,501	-	-	893,601	-	-	-	-	-	-	-	-	-	4,409,800	-
Fees Charges and Commissions	15,000	35,729	6,000	20,000	76,729	-	-	-	-	-	-	-	-	-	9,000	-
Use of Money and Property	3,112,123	548,950	-	-	3,661,073	-	-	-	-	-	-	-	-	-	17,100	-
Miscellaneous Revenues	-	573,919	-	-	573,919	-	-	-	-	-	-	-	-	-	-	-
In Kind Revenues	10,756,243	19,678,657	1,759,781	2,112,500	34,307,181	682,752	-	-	-	682,752	-	-	-	-	4,435,900	5,118,652
TOTAL REVENUES																
EXPENDITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing Assistance Payments	5,005,637	1,336,462	-	-	6,342,119	-	-	-	-	-	-	-	-	-	-	-
General Government	1,445,118	2,559,326	-	-	4,004,444	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1,112,161	10,733,675	-	-	11,845,836	-	-	-	-	-	-	-	-	-	4,240,800	-
Public Works	915,308	4,357,728	-	-	5,273,036	-	-	-	-	-	-	-	-	-	-	-
Health & Welfare	126,344	345,641	-	-	471,985	-	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	172,850	23,947	-	-	196,797	-	-	-	-	-	-	-	-	-	-	-
Economic Development	-	573,919	-	-	573,919	-	-	-	-	-	-	-	-	-	-	-
Other Expenditures	-	2,640,000	-	-	2,640,000	-	-	-	-	-	-	-	-	-	-	-
In Kind	70,800	-	-	-	70,800	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	370,771	705,000	-	1,075,771	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	26,432	666,829	-	693,261	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paying Agent Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,848,238	22,967,901	1,371,829	10,636,625	43,824,593	682,752	-	-	-	682,752	-	-	-	-	4,951,800	5,074,552
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,908,005	(3,289,244)	387,952	(8,524,125)	(9,517,412)	-	-	-	-	-	-	-	-	-	44,100	44,100
OTHER FINANCING SOURCES (USES)	-	1,847,330	2,644,510	2,350,000	4,461,840	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In	-	1,015,724	849,044	7,105,232	8,970,000	-	-	-	-	-	-	-	-	-	-	-
Loan Proceeds	-	64,000	-	-	64,000	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	(1,799,330)	(812,510)	(1,000,000)	(850,000)	(4,461,840)	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,799,330)	2,114,544	113,554	8,605,232	9,034,000	-	-	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	108,675	(1,174,700)	501,506	81,107	(483,412)	-	-	-	-	-	-	-	-	-	44,100	44,100
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	2,100,541	10,015,048	2,134,238	4,031,087	18,280,914	-	-	-	-	-	-	-	-	-	4,449,907	4,449,907
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	2,209,216	8,840,348	2,635,744	4,112,194	17,797,502	-	-	-	-	-	-	-	-	-	4,494,007	4,494,007

Irrigation Parish
Plaquemine, Louisiana
CONSOLIDATED RECAP
2010 Budget

	Governmental Fund Type				Proprietary Fund Type									
	General Fund		Spec Rev Fund		Debt Service		Cap Proj Fund		Sales Tax Dept		Parish Utility Dept		Total Prop Fund	
	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	
REVENUES														
Taxes & Franchises	6,137,360	8,617,950	1,707,590	1,300,000	17,762,900				645,952				645,952	
Licenses & Permits	355,000				355,000				9,000				9,000	
Intergovernmental Revenues	179,000	3,964,351		3,500,000	7,643,351									
Fines & Forfeitures		115,400			115,400									
Fees Charges and Commissions	54,900	839,700			894,600						4,386,160		4,386,160	
Use of Money and Property	25,000	33,929	2,000	4,000	64,929						8,000		8,000	
Miscellaneous Revenues	2,616,749	1,044,000			3,660,749						18,100		18,100	
In Kind Revenues		573,919			573,919									
TOTAL REVENUES	9,368,009	15,189,249	1,709,590	4,804,000	31,070,848				654,952		4,412,260		5,067,212	
EXPENDITURES														
Housing Assistance Payments														
General Government	3,888,217	1,178,555			5,066,772				654,952				654,952	
Public Safety	1,541,498	2,028,831			3,570,329									
Public Works	1,091,451	7,703,643			8,795,094						4,303,136		4,303,136	
Health & Welfare	1,143,160	4,502,991			5,646,151									
Culture & Recreation	158,308	440,170			598,478									
Economic Development	169,550	24,500			194,050									
Other Expenditures														
In Kind		573,919			573,919									
Capital Outlay	55,941	2,473,373		8,443,225	10,972,539						55,000		55,000	
Debt Service														
Principal		101,377	1,105,000		1,206,377									
Interest		10,900	871,775		882,675									
Paying Agent Fees														
TOTAL EXPENDITURES	7,848,125	19,038,259	1,976,775	8,443,225	37,306,384				654,952		4,358,136		5,013,088	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,519,884	(3,849,010)	(267,185)	(3,639,225)	(6,235,536)						54,124		54,124	
OTHER FINANCING SOURCES (USES)														
Operating Transfers In		1,593,538	326,250	1,000,000	2,919,788									
Loan Proceeds		300,000			300,000									
Proceeds from Sale of Assets														
Operating Transfers Out	(1,543,825)	(375,963)		(1,000,000)	(2,919,788)									
TOTAL OTHER FINANCING SOURCES (USES)	(1,543,825)	1,517,575	326,250		300,000									
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(23,941)	(2,331,435)	59,065	(3,639,225)	(5,935,536)						54,124		54,124	
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	2,209,216	8,840,348	2,694,809	4,112,194	17,856,567						4,548,131		4,548,131	
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	2,185,275	6,508,913	2,753,874	472,969	11,921,031						4,602,255		4,602,255	

Iberville Parish Council
 Plaquemine, Louisiana

General Fund - Governmental Fund Type
 2010 Combined Budget Summary

	General Fund 2009 Original	General Fund 2009 Revised	General Fund 2010 Budget
REVENUES			
Taxes & Franchises	6,108,352	7,079,613	6,137,360
Licenses & Permits	367,000	363,000	355,000
Intergovernmental Revenues	292,344	132,407	179,000
Fines & Forfeitures	-	-	-
Fees Charges and Commissions	53,600	54,100	54,900
Use of Money and Property	30,000	15,000	25,000
Miscellaneous Revenues	2,855,525	3,112,123	2,616,749
In Kind Revenues	-	-	-
TOTAL REVENUES	9,706,821	10,756,243	9,368,009
EXPENDITURES			
Housing Assistance Payments	-	-	-
General Government	4,660,501	5,005,657	3,888,217
Public Safety	1,367,265	1,445,118	1,341,498
Public Works	968,816	1,112,161	1,091,451
Health & Welfare	738,044	915,308	1,143,160
Culture & Recreation	184,439	126,344	158,308
Economic Development	172,950	172,850	169,550
Other Expenditures	-	-	-
In Kind	-	-	-
Capital Outlay	55,800	70,800	55,941
Debt Service	-	-	-
Principal	-	-	-
Interest	-	-	-
TOTAL EXPENDITURES	8,147,815	8,348,238	7,848,125
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,559,006	1,908,005	1,519,884
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	-	-
Loan Proceeds	-	-	-
Proceeds from the Sale of Assets	5,000	-	-
Operating Transfers Out	(1,562,522)	(1,799,330)	(1,543,825)
TOTAL OTHER FINANCING SOURCES (USES)	(1,557,522)	(1,799,330)	(1,543,825)
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	1,484	108,675	(23,941)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,100,541	2,100,541	2,209,216
FUND BALANCE (DEFICIT) AT END OF YEAR	2,102,025	2,209,216	2,185,275

I n v e s t m e n t
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2010 Combined Budget Summary
 (2009 Original Budget)

	Bayou Pigeon VFD		Bayou Sorrel VFD		Bayou Goala VFD		Office of Emergency Preparedness		Drainage Maintenance		Coroner's Office		Criminal Court Fund		Visitor Enterprise Fund		Pres Council on Drug Abuse	
	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original
REVENUES																		
Taxes & Franchises	3,500	5,000	4,000	-	1,800,000	-	-	-	-	-	-	-	-	-	35,000	-	-	-
Licenses & Permits	-	-	-	-	55,000	-	-	-	-	-	-	-	-	-	-	-	122,000	-
Intergovernmental Revenues	-	-	-	69,137	-	-	-	-	-	-	-	-	-	-	-	-	-	65,400
Fines & Forfeitures	-	-	-	-	-	916	-	-	-	-	80,901	-	50,000	-	-	-	-	6,500
Fees Charges and Commissions	-	-	-	-	-	-	-	-	-	-	179	-	450,000	-	-	-	-	-
Use of Money and Property	1,000	1,000	1,000	-	15,000	-	-	-	-	-	-	-	12,000	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	500	-	-	-	-	-	3,350	-	-	-	-	-	-	-
In Kind Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	4,500	6,000	5,000	69,637	1,870,000	85,346	512,000	35,000	193,900									
EXPENDITURES																		
Housing Assistance Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-	-	-	-	-	400,435	-	-	-	-	-
Public Safety	71,366	38,300	76,026	116,707	-	287,944	-	-	-	-	-	-	100,000	-	-	-	-	-
Public Works	-	-	-	-	1,796,979	-	-	-	-	-	-	-	-	-	-	-	-	318,745
Health & Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	277,941	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	4,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	7,000	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	42,354	35,000	-	-	154,846	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2,080	963	-	-	5,436	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	119,800	99,263	76,026	116,707	1,957,261	287,944	500,435	284,941	318,745									
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(115,300)	(93,263)	(71,026)	(47,070)	(87,261)	(202,598)	11,565	(249,941)	(124,845)									
OTHER FINANCING SOURCES (USES)																		
Operating Transfers In	105,000	105,000	105,000	-	-	300,000	-	-	-	-	-	-	-	-	150,000	-	-	85,000
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	105,000	105,000	105,000	-	-	200,000	-	150,000	85,000									
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(10,300)	11,738	33,974	(47,070)	(87,261)	(2,598)	11,565	(99,941)	(39,845)									
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	127,330	431,155	189,432	258,538	1,152,445	964	161,158	19,299	220,101									
FUND BALANCE (DEFICIT) AT END OF YEAR	117,030	442,893	223,406	211,468	1,065,184	(1,634)	172,723	(80,642)	180,256									

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
2010 Combined Budget Summary
(2009 Original Budget)

	Fire District #1 VFD	White Castle VFD	Parish Transportation	Public Building Maintenance	Sales Tax Roads	Solid Waste	Fire District #2 VFD	Child Care Food	Office of Social Services
	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original
REVENUES									
Taxes & Franchises	129,000	15,000	-	1,795,000	2,250,000	2,370,000	48,600	-	-
Licenses & Permits	-	-	-	-	-	-	-	264,239	-
Intergovernmental Revenues	7,000	-	350,000	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Fees Charges and Commissions	12,500	-	-	-	-	-	-	-	-
Use of Money and Property	6,000	-	20,000	15,000	25,000	75,000	2,500	-	-
Miscellaneous Revenues	-	-	-	-	500,000	-	-	-	-
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	154,500	15,000	370,000	1,810,000	2,775,000	2,445,000	51,100	264,239	-
EXPENDITURES									
Housing Assistance Payments	-	-	-	-	-	-	-	-	-
General Government	-	-	-	915,022	-	-	-	-	-
Public Safety	144,500	120,000	-	342,242	-	-	63,000	-	-
Public Works	-	-	370,000	35,000	2,106,431	3,594,078	-	-	-
Health & Welfare	-	-	-	179,973	-	-	-	365,161	240,483
Culture & Recreation	-	-	-	131,330	-	-	-	-	-
Economic Development	-	-	-	28,100	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-	-
Capital Outlay	25,000	-	-	203,000	2,501,000	2,500	5,000	-	-
Debt Service	70,697	-	-	-	-	-	-	-	-
Principal	8,225	-	-	-	-	-	58,591	-	-
Interest	-	-	-	-	-	-	12,113	-	-
TOTAL EXPENDITURES	248,422	120,000	370,000	1,834,667	4,607,431	3,596,578	138,704	365,161	240,483
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(93,922)	(105,000)	-	(24,667)	(1,832,431)	(1,151,578)	(87,604)	(100,922)	(240,483)
OTHER FINANCING SOURCES (USES)									
Operating Transfers In	105,000	105,000	-	-	-	-	105,000	100,922	201,600
Loan Proceeds	-	-	-	-	1,000,000	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	(250,000)	-	(625,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	105,000	105,000	(250,000)	-	375,000	-	105,000	100,922	201,600
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	11,078	-	(250,000)	(24,667)	(1,457,431)	(1,151,578)	17,396	-	(38,883)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	217,839	-	606,785	314,504	2,124,739	3,268,569	326,694	5,820	80,253
FUND BALANCE (DEFICIT) AT END OF YEAR	228,917	-	356,785	289,837	667,308	2,116,991	344,090	5,820	41,370

Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2010 Combined Budget Summary
 (2009 Original Budget)

	CSBG	TEFAP	LIHEAP	Head Start	E911	FEMA Unity Assistance	HUD Section 8	Disaster Relief Fund	Total Special Revenue Funds
	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original
REVENUES									
Taxes & Franchises	-	-	-	-	300,000	-	-	-	8,755,100
Licenses & Permits	-	-	-	2,225,602	-	22,175	120,000	-	3,506,328
Intragovernmental Revenues	121,175	-	150,000	-	-	-	-	-	116,316
Fines & Forfeitures	-	-	-	-	290,500	-	-	-	840,401
Fees Charges and Commissions	-	-	-	-	-	-	-	-	173,679
Use of Money and Property	-	-	-	-	30,000	-	-	-	533,850
Miscellaneous Revenues	-	-	-	556,401	-	-	-	-	556,401
In Kind Revenues	-	-	150,000	2,782,003	630,500	22,175	120,000	-	14,482,075
TOTAL REVENUES	121,175	-	150,000	2,782,003	630,500	22,175	120,000	-	14,482,075
EXPENDITURES									
Housing Assistance Payments	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	546,750	-	-	-	1,315,457
Public Safety	-	-	-	-	-	-	-	-	1,906,835
Public Works	-	-	-	-	-	-	-	-	7,902,488
Health & Welfare	121,175	26,200	150,000	2,447,702	-	22,175	120,000	-	3,991,614
Culture & Recreation	-	-	-	-	-	-	-	-	409,271
Economic Development	-	-	-	-	-	-	-	-	28,100
Other Expenditures	-	-	-	-	-	-	-	-	-
In Kind	-	-	-	556,401	-	-	-	-	556,401
Capital Outlay	-	-	-	-	30,000	-	-	-	2,802,500
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	361,488
Interest	-	-	-	-	-	-	-	-	28,817
TOTAL EXPENDITURES	121,175	26,200	150,000	3,004,103	576,750	22,175	120,000	-	19,302,970
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(26,200)	-	(222,100)	43,750	-	-	-	(4,820,895)
OTHER FINANCING SOURCES (USES)									
Operating Transfers In	-	20,000	-	175,000	-	-	-	-	1,502,522
Loan Proceeds	-	-	-	-	-	-	-	-	1,000,000
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	(875,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	20,000	-	175,000	-	-	-	-	1,687,522
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	(6,200)	-	(47,100)	43,750	-	-	-	(3,133,373)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	4,801	24,065	718	57,059	280,670	454	54,624	86,442	10,015,048
FUND BALANCE (DEFICIT) AT END OF YEAR	4,801	17,865	718	10,559	324,420	454	54,624	86,442	6,881,675

Iberville Parish Council
Plaquemine, Louisiana

Special Revenue Funds - Governmental Fund Type
2010 Combined Budget Summary
(2009 Revised Budget)

	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised
	Bayou Pigeon VFD	Bayou Sorrel VFD	Bayou Goula VFD	Office of Emergency Preparedness	Drainage Maintenance	Coroner's Office	Criminal Court Fund	Visitor/Enterprise Fund	Pres. Council on Drug Abuse		
REVENUES											
Taxes & Franchises	3,514	5,140	4,135	-	1,800,000	-	-	35,000	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	419,137	55,000	-	-	-	122,000	-	-
Fines & Forfeitures	-	-	-	-	-	916	50,000	-	65,400	-	-
Fees Charges and Commissions	-	-	-	-	-	80,501	450,000	-	6,500	-	-
Use of Money and Property	1,000	1,500	300	-	1,500	179	750	-	-	-	-
Miscellaneous Revenues	-	-	-	3,000	-	10,000	-	450	-	-	-
In Kind Revenues	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	4,514	6,640	4,435	422,137	1,856,500	91,596	500,750	35,450	193,900		
EXPENDITURES											
Housing Assistance Payments	-	-	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	264,319	-	-	-	-
Public Safety	42,800	47,447	124,742	509,350	-	268,106	225,000	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-
Health & Welfare	-	-	-	-	2,002,639	-	-	-	242,649	-	-
Culture & Recreation	-	-	-	-	-	-	-	221,450	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	6,000	348,500	125,000	-	-	-	-	9,000	-	-	-
Debt Service	42,354	35,000	-	-	154,846	-	-	-	-	-	-
Principal	2,080	963	-	-	5,346	-	-	-	-	-	-
Interest	93,234	431,910	249,742	509,350	2,162,831	268,106	489,319	230,450	242,649	-	-
TOTAL EXPENDITURES	(88,720)	(425,270)	(245,307)	(87,213)	(306,331)	(176,510)	11,431	(195,000)	(48,749)		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES											
OTHER FINANCING SOURCES (USES)											
Operating Transfers In	120,000	120,000	120,000	-	-	200,000	-	200,000	85,000	-	-
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Assets	58,000	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	178,000	120,000	120,000	-	-	200,000	-	200,000	85,000		
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	89,280	(305,270)	(125,307)	(87,213)	(306,331)	23,490	11,431	5,000	36,251		
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	127,320	431,155	189,432	258,538	1,152,445	964	161,158	19,299	220,101		
FUND BALANCE (DEFICIT) AT END OF YEAR	216,600	125,885	64,125	171,325	846,114	24,454	172,589	24,299	256,352		

Special Revenue Funds - Governmental Fund Type
2010 Combined Budget Summary
(2009 Revised Budget)

	Fire District #1 VFD	White Castle VFD	Parish Transportation	Public Building Maintenance	Sales Tax Roads	Solid Waste	Fire District #2 VFD	Child Care Food	Office of Social Services
	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised
REVENUES									
Taxes & Franchises	130,347	15,250	-	1,795,000	3,000,000	3,150,000	49,690	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	7,000	-	390,000	-	-	2,750,000	206,579	258,615	-
Fees & Forfeitures	-	-	-	-	-	-	-	-	1,233
Fees Charges and Commissions	12,500	-	-	-	-	-	-	-	-
Use of Money and Property	1,000	-	2,500	1,000	15,000	10,000	1,000	-	-
Miscellaneous Revenues	-	-	-	1,500	500,000	4,000	-	-	-
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	150,847	15,250	392,500	1,797,500	3,515,000	5,914,000	257,259	258,615	1,233
EXPENDITURES									
Housing Assistance Payments	-	-	-	-	-	-	-	-	-
General Government	-	-	-	1,072,143	-	-	-	-	-
Public Safety	147,011	135,250	-	321,584	-	-	64,217	-	-
Public Works	-	-	370,000	35,000	2,079,034	6,247,002	-	-	-
Health & Welfare	-	-	-	228,363	-	-	-	365,357	230,055
Culture & Recreation	-	-	-	124,191	-	-	-	-	-
Economic Development	-	-	-	23,947	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	42,000	1,750,000	2,500	312,000	-	-
Debt Service	70,697	-	-	-	-	-	67,874	-	-
Principal	8,225	-	-	-	-	-	9,818	-	-
Interest	225,933	135,250	370,000	1,847,228	3,829,054	6,249,502	455,909	365,357	230,055
TOTAL EXPENDITURES	75,086	(120,000)	22,500	(49,728)	(314,034)	(335,502)	(196,650)	(106,742)	(228,822)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	249,600
OTHER FINANCING SOURCES (USES)									
Operating Transfers In	-	-	-	-	-	-	120,000	100,922	-
Loan Proceeds	-	-	-	-	1,015,724	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	6,000	-	-
Operating Transfers Out	-	-	(250,000)	-	(514,510)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	120,000	120,000	(250,000)	-	501,214	-	126,000	100,922	249,600
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	44,914	-	(227,500)	(49,728)	187,180	(335,502)	(70,650)	(5,820)	20,778
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	217,839	-	606,785	314,504	2,124,739	3,268,569	326,694	5,820	80,253
FUND BALANCE (DEFICIT) AT END OF YEAR	262,753	-	379,285	264,776	2,311,919	2,933,067	255,044	-	101,031

Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2010 Combined Budget Summary
 (2009 Revised Budget)

	CSBG	TEFAP	LIHEAP	Head Start	E911	FEMA Utility Assistance	HUD Section 8	Disaster Relief Fund	Total Special Revenue Funds
	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised
REVENUES									
Taxes & Franchises	-	-	-	-	300,000	-	-	-	10,288,066
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	154,099	-	424,213	2,361,636	-	26,664	100,000	-	7,274,943
Fines & Forfeitures	-	-	-	-	-	-	-	-	117,549
Fees Charges and Commissions	-	-	-	-	290,000	-	-	-	839,501
Use of Money and Property	-	-	-	-	-	-	-	-	35,729
Miscellaneous Revenues	-	-	-	-	30,000	-	-	-	548,950
In Kind Revenues	-	-	-	573,919	-	-	-	-	573,919
TOTAL REVENUES	154,099	-	424,213	2,935,555	620,000	26,664	100,000	-	19,678,657
EXPENDITURES									
Housing Assistance Payments	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-	1,336,462
Public Safety	-	-	-	-	673,819	-	-	-	2,559,326
Public Works	-	-	-	-	-	-	-	-	10,733,675
Health & Welfare	135,674	26,200	396,931	2,585,835	-	26,664	120,000	-	4,357,728
Culture & Recreation	-	-	-	-	-	-	-	-	345,641
Economic Development	-	-	-	-	-	-	-	-	23,947
Other Expenditures	-	-	-	-	-	-	-	-	-
In Kind	-	-	-	573,919	-	-	-	-	573,919
Capital Outlay	-	-	-	-	45,000	-	-	-	2,640,000
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	370,771
Interest	-	-	-	-	-	-	-	-	26,432
TOTAL EXPENDITURES	135,674	26,200	396,931	3,159,754	718,819	26,664	120,000	-	22,967,901
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,425	(26,200)	27,282	(224,199)	(98,819)	-	(20,000)	-	(3,289,244)
OTHER FINANCING SOURCES (USES)									
Operating Transfers In	-	20,000	-	271,808	-	-	-	-	1,847,330
Loan Proceeds	-	-	-	-	-	-	-	-	1,015,724
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-	64,000
Operating Transfers Out	(20,000)	-	(28,000)	-	-	-	-	-	(812,510)
TOTAL OTHER FINANCING SOURCES (USES)	(20,000)	20,000	(28,000)	271,808	-	-	-	-	2,114,544
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(1,575)	(6,200)	(718)	47,609	(98,819)	-	(20,000)	-	(1,174,700)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	4,801	24,065	718	57,659	280,670	454	54,624	86,442	10,015,048
FUND BALANCE (DEFICIT) AT END OF YEAR	3,226	17,865	-	105,268	181,851	454	34,624	86,442	8,840,348

Special Revenue Funds - Governmental Fund Type
2010 Combined Budget Summary
 (2010 Budget)

	Bayou Pigeon VFD	Bayou Sorrel VFD	Bayou Goula VFD	Office of Emergency Preparedness	Drainage Maintenance	Coroner's Office	Criminal Court Fund	Visitor Enterprise Fund	Pres. Council on Drug Abuse
	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget
REVENUES									
Taxes & Franchises	3,550	5,200	4,200	-	1,850,000	-	-	35,000	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	71,211	55,000	-	-	-	117,418
Fees & Forfeitures	-	-	-	-	-	80,700	50,000	-	65,400
Fees Charges and Commissions	-	-	-	-	-	179	450,000	-	6,500
Use of Money and Property	500	500	500	-	1,500	-	750	-	-
Miscellaneous Revenues	-	-	-	-	-	10,000	-	-	-
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	4,050	5,700	4,700	71,211	1,906,500	90,879	500,750	35,000	189,318
EXPENDITURES									
Housing Assistance Payments	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	243,856	-	-
Public Safety	53,850	46,550	64,700	107,268	-	287,944	225,000	-	-
Public Works	-	-	-	-	1,822,612	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-	275,910	327,869
Culture & Recreation	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-	-
Capital Outlay	2,500	32,750	40,000	-	201,623	-	-	5,500	-
Debt Service	21,865	-	-	-	39,677	-	-	-	-
Principal	353	-	-	-	394	-	-	-	-
Interest	78,568	79,300	104,700	107,268	2,064,306	287,944	468,856	281,410	327,869
TOTAL EXPENDITURES	(74,518)	(73,600)	(100,000)	(36,057)	(157,806)	(197,065)	31,894	(246,410)	(138,551)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
OTHER FINANCING SOURCES (USES)									
Operating Transfers In	100,000	100,000	100,000	-	-	180,000	-	250,000	76,500
Loan Proceeds	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	100,000	100,000	100,000	-	-	180,000	-	250,000	76,500
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	25,482	26,400	-	(36,057)	(157,806)	(17,065)	31,894	3,590	(62,051)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	216,600	125,885	64,125	171,325	846,114	24,454	172,589	24,299	256,352
FUND BALANCE (DEFICIT) AT END OF YEAR	242,082	152,285	64,125	135,268	688,308	7,389	204,483	27,889	194,301

Iberville Parish Council
 Plaquemine, Louisiana
 Special Revenue Funds - Governmental Fund Type
 2010 Combined Budget Summary
 (2010 Budget)

	Fire District #1 VFD 2010 Budget	White Castle VFD 2010 Budget	Parish Transportation 2010 Budget	Public Building Maintenance 2010 Budget	Sales Tax Roads 2010 Budget	Fire District #2 VFD 2010 Budget	Child Care Food 2010 Budget	Office of Social Services 2010 Budget
REVENUES								
Taxes & Franchises	133,000	16,000	-	1,820,000	2,200,000	51,000	-	-
Licenses & Permits	-	-	400,000	-	-	-	276,956	-
Intergovernmental Revenues	7,000	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Fees Charges and Commissions	12,500	-	-	-	-	-	-	-
Use of Money and Property	1,000	-	2,500	1,000	15,000	500	-	-
Miscellaneous Revenues	-	-	-	-	1,000,000	4,000	-	-
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	153,500	16,000	402,500	1,821,000	3,215,000	51,500	276,956	-
EXPENDITURES								
Housing Assistance Payments	-	-	-	-	-	-	-	-
General Government	-	-	-	934,699	-	-	-	-
Public Safety	150,550	116,000	370,000	314,202	2,076,053	63,600	-	-
Public Works	-	-	-	35,000	3,395,978	-	-	-
Health & Welfare	-	-	-	231,827	-	-	417,181	250,093
Culture & Recreation	-	-	-	164,260	-	-	-	-
Economic Development	-	-	-	24,500	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-
Capital Outlay	335,000	-	200,000	36,500	1,550,000	55,000	-	-
Debt Service	-	-	-	-	-	-	-	-
Principal	24,791	-	-	-	-	15,044	-	-
Interest	6,451	-	-	-	-	3,702	-	-
TOTAL EXPENDITURES	516,792	116,000	570,000	1,740,988	3,626,053	137,346	417,181	250,093
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(363,292)	(100,000)	(167,500)	80,012	(411,053)	(85,846)	(140,225)	(250,093)
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	100,000	100,000	-	-	-	100,000	140,225	171,313
Loan Proceeds	300,000	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	(326,250)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	400,000	100,000	-	(326,250)	-	100,000	140,225	171,313
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	36,708	-	(167,500)	80,012	(737,303)	14,154	-	(78,780)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	262,753	-	379,285	264,776	2,311,919	256,044	-	101,031
FUND BALANCE (DEFICIT) AT END OF YEAR	299,461	-	211,785	344,788	1,574,616	270,198	-	22,251

Special Revenue Funds - Governmental Fund Type
 2010 Combined Budget Summary
 (2010 Budget)

	CSBG 2010 Budget	TEFAP 2010 Budget	LIHEAP 2010 Budget	Head Start 2010 Budget	E911 2010 Budget	FEMA Utility Assistance 2010 Budget	HUD Section 8 2010 Budget	Disaster Relief Fund 2010 Budget	Total Special Revenue Funds 2010 Budget
REVENUES									
Taxes & Franchises	-	-	-	-	300,000	-	-	-	8,617,950
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	132,490	-	354,360	2,403,252	-	26,664	120,000	-	3,964,551
Fines & Forfeitures	-	-	-	-	290,000	-	-	-	115,400
Fees Charges and Commissions	-	-	-	-	-	-	-	-	839,700
Use of Money and Property	-	-	-	-	30,000	-	-	-	33,929
Miscellaneous Revenues	-	-	-	573,919	-	-	-	-	1,044,000
In Kind Revenues	-	-	354,360	2,977,171	620,000	26,664	120,000	-	15,189,249
TOTAL REVENUES	132,490	-	354,360	2,977,171	620,000	26,664	120,000	-	15,189,249
EXPENDITURES									
Housing Assistance Payments	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	599,167	-	-	-	1,178,555
Public Safety	-	-	-	-	-	-	-	-	2,028,831
Public Works	-	-	-	-	-	-	-	-	7,703,643
Health & Welfare	112,490	26,200	324,647	2,666,020	-	26,664	130,000	-	4,502,991
Culture & Recreation	-	-	-	-	-	-	-	-	440,170
Economic Development	-	-	-	-	-	-	-	-	24,500
Other Expenditures	-	-	-	-	-	-	-	-	-
In Kind	-	-	-	573,919	-	-	-	-	573,919
Capital Outlay	-	-	-	-	12,000	-	-	-	2,473,373
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	101,377
Interest	-	-	-	-	-	-	-	-	10,900
TOTAL EXPENDITURES	112,490	26,200	324,647	3,239,939	611,167	26,664	120,000	-	19,038,259
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,000	(26,200)	29,713	(262,768)	8,833	-	-	-	(3,849,010)
OTHER FINANCING SOURCES (USES)									
Operating Transfers In	-	18,000	-	157,500	-	-	-	-	1,593,438
Loan Proceeds	-	-	-	-	-	-	-	-	300,000
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-	-
Operating Transfers Out	(20,000)	-	(29,713)	-	-	-	-	-	(375,963)
TOTAL OTHER FINANCING SOURCES (USES)	(20,000)	18,000	(29,713)	157,500	-	-	-	-	1,517,575
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	(8,200)	-	(105,268)	8,833	-	-	-	(2,331,435)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,226	17,865	-	105,268	181,851	454	34,624	86,442	8,840,348
FUND BALANCE (DEFICIT) AT END OF YEAR	3,226	9,665	-	(0)	190,684	454	34,624	86,442	6,508,913

Iberville Parish Council
 Plaquemine, Louisiana
Debt Service Funds - Governmental Fund Type
 2010 Combined Budget Summary

	Sales Tax Bond Debt Service		Road Improvement Certificates Fund		Total Debt Service Funds		Sales Tax Bond Reserve		Road Improvement Certificates Fund		Total Debt Service Funds	
	2009 Original	2009 Revised	2009 Original	2009 Revised	2009 Original	2009 Revised	2009 Original	2009 Revised	2009 Original	2009 Revised	2010 Budget	2010 Budget
REVENUES												
Taxes & Franchises	917,544		700,000		1,617,544		1,755,781			1,707,590		1,707,590
Licenses & Permits	-		-		-		-		-	-		-
Intergovernmental Revenues	-		-		-		-		-	-		-
Fines & Forfeitures	-		-		-		-		-	-		-
Fees Charges and Commissions	-		-		-		-		-	-		-
Use of Money and Property	-		15,000		15,000		6,000		6,000	2,000		2,000
Miscellaneous Revenues	-		-		-		-		-	-		-
In Kind Revenues	-		-		-		-		-	-		-
TOTAL REVENUES	917,544		715,000		1,632,544		1,759,781		1,707,590	2,000		1,709,590
EXPENDITURES												
Housing Assistance Payments	-		-		-		-		-	-		-
General Government	-		-		-		-		-	-		-
Public Safety	-		-		-		-		-	-		-
Public Works	-		-		-		-		-	-		-
Health & Welfare	-		-		-		-		-	-		-
Culture & Recreation	-		-		-		-		-	-		-
Economic Development	-		-		-		-		-	-		-
Other Expenditures	-		-		-		-		-	-		-
In Kind	-		-		-		-		-	-		-
Capital Outlay	-		-		-		-		-	-		-
Debt Service	405,000		300,000		705,000		705,000		300,000	805,000		1,105,000
Principal	560,381		367,750		597,131		666,829		367,750	845,525		871,775
Interest	-		-		-		-		-	-		-
Paying Agent Fees	-		-		1,302,131		-		-	-		-
TOTAL EXPENDITURES	965,381		336,750		2,604,262		1,371,829		336,750	1,650,525		1,976,775
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(47,837)		715,000		(971,718)		387,952		57,065	2,000		(267,185)
OTHER FINANCING SOURCES (USES)												
Operating Transfers In	-		375,000		375,000		264,510		264,510	326,250		326,250
Loan Proceeds	-		-		-		849,044		-	-		-
Proceeds from the Sale of Assets	-		-		-		-		-	-		-
Operating Transfers Out	-		(1,000,000)		(1,000,000)		(1,000,000)		-	-		-
TOTAL OTHER FINANCING SOURCES (USES)	-		(1,000,000)		(625,000)		113,554		264,510	326,250		326,250
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(47,837)		(285,000)		(1,596,718)		501,506		57,065	2,000		59,065
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	843,015		1,000,984		2,134,238		2,134,238		1,393,475	1,083,335		2,604,809
FUND BALANCE (DEFICIT) AT END OF YEAR	795,178		715,984		537,520		2,635,744		1,450,540	1,085,335		2,751,874

Plaquemine, Louisiana
Capital Project Funds - Governmental Fund Type
 2010 Combined Budget Summary
 (2009 Original Budget)

	Capital Improvement Fund	Road Construction Capital Improvement Fund	LCDBG Sewer Fund	Highway 1148 Extension	LJA Recovery Authority	Gisclair Road Drainage Project	COA Senior Center
	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original	2009 Original
REVENUES							
Taxes & Franchises	1,600,000	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intra-governmental Revenues	-	-	-	1,000,000	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Fees Charges and Commissions	-	-	-	-	-	-	-
Use of Money and Property	15,000	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
In Kind Revenues	-	-	-	1,000,000	-	-	-
TOTAL REVENUES	1,615,000			1,000,000			
EXPENDITURES							
Housing Assistance Payments	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-
Capital Outlay	2,500,000	6,994,876	-	2,384,151	-	-	-
Debt Service	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,500,000	6,994,876		2,384,151			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(885,000)	(6,994,876)		(1,384,151)			
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	1,000,000	250,000	-	500,000	-	-	-
Loan Proceeds	1,000,000	6,000,000	-	-	-	-	-
Operating Transfers Out	(650,000)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,350,000	6,250,000		500,000			
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	465,000	(684,876)		(884,151)			
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	725,807	1,559,653	29,162	1,113,067			
FUND BALANCE (DEFICIT) AT END OF YEAR	1,190,807	874,777	29,162	228,916			

Iberville Parish Council
 Plaquemine, Louisiana
Capital Project Funds - Governmental Fund Type
 2010 Combined Budget Summary
 (2009 Original Budget)

	2009 Original	West Terrace Subdivision	2009 Original	Veteran's Memorial	2009 Original	Iberville Park	2009 Original	North Iberville Community Center	2009 Original	Total Capital Project Funds	2009 Original
REVENUES											
Taxes & Franchises	-	-	-	-	-	-	-	-	-	1,500,000	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	1,500,000	-	2,500,000	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Fees Charges and Commissions	-	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-	-	-	-	15,000	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-
In Kind Revenues	-	-	-	-	-	-	-	1,500,000	-	4,115,000	-
TOTAL REVENUES											
EXPENDITURES											
Housing Assistance Payments	-	-	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	413,980	-	-	111,142	-	-	-	1,670,000	-	1,401,419	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	111,142	-	-	-	1,670,000	-	1,401,419	-
TOTAL EXPENDITURES	413,980	-	-	111,142	-	-	-	1,670,000	-	1,401,419	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(413,980)	-	-	(111,142)	-	-	-	(170,000)	-	(9,899,149)	-
OTHER FINANCING SOURCES (USES)											
Operating Transfers In	300,000	-	-	100,000	-	-	-	-	-	2,150,000	-
Loan Proceeds	-	-	-	-	-	-	-	-	-	7,000,000	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	(690,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	300,000	-	-	100,000	-	-	-	-	-	8,500,000	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(113,980)	-	-	(11,142)	-	-	-	(170,000)	-	(1,399,149)	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	181,004	-	-	143,871	-	110,000	-	168,523	-	4,031,087	-
FUND BALANCE (DEFICIT) AT END OF YEAR	67,024	-	-	132,729	-	110,000	-	(1,477)	-	2,631,938	-

Capital Project Funds - Governmental Fund Type
 2010 Combined Budget Summary
 (2009 Revised Budget)

	Capital Improvement Fund	Road Construction Capital Improvement Fund	LCDBG Sewer Fund	Highway 1148 Extension	LA Recovery Authority	Glaciar Road Drainage Project	COA Senior Center
	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised	2009 Revised
REVENUES							
Taxes & Franchises	1,950,000	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	61,750	-
Intergovernmental Revenues	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Fees Charges and Commissions	-	-	-	-	-	-	-
Use of Money and Property	4,000	16,000	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
In Kind Revenues	-	-	-	-	-	-	-
TOTAL REVENUES	1,954,000	16,000	-	-	-	61,750	-
EXPENDITURES							
Housing Assistance Payments	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-
Capital Outlay	1,150,000	7,400,000	-	1,000,000	-	61,750	-
Debt Service	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	1,150,000	7,400,000	-	1,000,000	-	61,750	-
TOTAL EXPENDITURES	2,300,000	7,400,000	-	1,000,000	-	61,750	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(804,000)	(7,384,000)	-	(1,000,000)	-	-	-
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	1,000,000	250,000	-	500,000	100,000	-	-
Loan Proceeds	1,000,000	6,105,232	-	-	-	-	-
Operating Transfers Out	(850,000)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,150,000	6,355,232	-	500,000	100,000	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	1,954,000	(1,028,768)	-	(500,000)	100,000	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	725,807	1,559,653	29,162	1,113,067	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	2,679,807	530,885	29,162	613,067	100,000	-	-

Iberville Parish Council
Plaquemine, Louisiana
Capital Project Funds - Governmental Fund Type
2010 Combined Budget Summary
(2009 Revised Budget)

	2009 Revised	West Terrace Subdivision	2009 Revised	2009 Revised	Iberville Park	2009 Revised	2009 Revised	North Iberville Community Center	2009 Revised	Total Capital Project Funds	2009 Revised
REVENUES											
Taxes & Franchises	-	-	-	-	-	-	-	-	-	1,950,000	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-	80,750	-	142,500	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Fees Charges and Commissions	-	-	-	-	-	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-	-	-	-	20,000	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-
In Kind Revenues	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-	-	80,750	-	2,112,500	-
EXPENDITURES											
Housing Assistance Payments	-	-	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	581,004	-	-	-	243,871	-	-	200,000	-	10,656,625	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	581,004	-	-	-	243,871	-	-	200,000	-	10,656,625	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(581,004)	-	-	-	(243,871)	-	-	(119,250)	-	(8,524,125)	-
OTHER FINANCING SOURCES (USES)											
Operating Transfers In	400,000	-	-	100,000	-	-	-	-	-	2,350,000	-
Loan Proceeds	-	-	-	-	-	-	-	-	-	7,105,252	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	(850,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	400,000	-	-	100,000	-	-	-	-	-	8,605,252	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(181,004)	-	-	(143,871)	-	-	-	(119,250)	-	81,107	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	181,004	-	-	143,871	110,000	-	-	168,525	-	4,051,087	-
FUND BALANCE (DEFICIT) AT END OF YEAR	-	-	-	-	110,000	-	-	49,275	-	4,112,194	-

Capital Project Funds - Governmental Fund Type
2010 Combined Budget Summary
(2010 Budget)

	Capital Improvement Fund	Road Construction Capital Improvement	LCDBG Sewer Fund	Highway 1148 Extension	LA Recovery Authority	Gisclair Road Drainage Project	COA Senior Center
	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget
REVENUES							
Taxes & Franchises	1,300,000	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	1,000,000	1,000,000	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Fees Charges and Commissions	-	-	-	-	-	-	-
Use of Money and Property	4,000	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
In Kind Revenues	-	-	-	-	-	-	-
TOTAL REVENUES	1,304,000	-	-	1,000,000	1,000,000	-	-
EXPENDITURES							
Housing Assistance Payments	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-
Capital Outlay	2,650,000	780,885	250,000	2,113,067	1,100,000	-	-
Debt Service	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,650,000	780,885	250,000	2,113,067	1,100,000	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,346,000)	(780,885)	(250,000)	(1,113,067)	(100,000)	-	-
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	250,000	250,000	500,000	-	-	-
Loan Proceeds	-	-	-	-	-	-	-
Operating Transfers Out	(1,000,000)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,000,000)	250,000	250,000	500,000	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(2,346,000)	(530,885)	-	(613,067)	(100,000)	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,679,807	530,885	29,162	613,067	100,000	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	333,807	-	29,162	-	-	-	-

Iberville Parish Council
Plaquemine, Louisiana
Capital Project Funds - Governmental Fund Type
2010 Combined Budget Summary
(2010 Budget)

	Multipurpose Center	West Terme Subdivision	Veteran's Memorial	Iberville Park	North Iberville Community Center	Total Capital Project Funds
	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget	2010 Budget
REVENUES						
Taxes & Franchises	-	-	-	-	-	1,300,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	1,500,000	3,500,000
Fines & Forfeitures	-	-	-	-	-	-
Fees Charges and Commissions	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	4,000
Miscellaneous Revenues	-	-	-	-	-	-
In Kind Revenues	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	1,500,000	4,804,000
EXPENDITURES						
Housing Assistance Payments	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health & Welfare	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
In Kind	-	-	-	-	-	-
Capital Outlay	-	-	-	-	1,549,273	8,443,225
Debt Service	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	1,549,273	8,443,225
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	(49,273)	(3,639,225)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	-	-	-	-	1,000,000
Loan Proceeds	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	(1,000,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	-	(49,273)	(3,639,225)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	110,000	49,273	4,112,194
FUND BALANCE (DEFICIT) AT END OF YEAR	-	-	-	110,000	-	472,969

Enterprise Funds - Governmental Fund Type
2010 Combined Budget Summary

	Sales Tax Department 2009 Original	Utility Department 2009 Original	Sales Tax Department 2009 Revised	Utility Department 2009 Revised	Sales Tax Department 2010 Budget	Utility Department 2010 Budget
REVENUES						
Taxes & Franchises	595,800	-	673,752	-	645,952	-
Licenses & Permits	9,000	-	9,000	-	9,000	-
Intergovernmental Revenues	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Fees Charges and Commissions	-	4,752,600	-	4,409,800	-	4,386,160
Use of Money and Property	-	16,500	-	9,000	-	8,000
Miscellaneous Revenues	-	18,100	-	17,100	-	18,100
In Kind Revenues	-	-	-	-	-	-
TOTAL REVENUES	604,800	4,787,200	682,752	4,435,900	654,952	4,412,260
EXPENDITURES						
Housing Assistance Payments	-	-	-	-	-	-
General Government	589,800	-	680,352	-	654,952	-
Public Safety	-	-	-	-	-	-
Public Works	-	4,500,701	-	4,240,800	-	4,303,136
Health & Welfare	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
In Kind	-	-	-	-	-	-
Capital Outlay	15,000	155,000	2,400	151,000	-	55,000
Debt Service	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	604,800	4,655,701	682,752	4,391,800	654,952	4,358,136
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	131,499	-	44,100	-	54,124
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Proceeds from the Sale of Assets	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	131,499	-	44,100	-	54,124
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	4,449,907	-	4,449,907	-	4,548,131
FUND BALANCE (DEFICIT) AT END OF YEAR	-	4,581,406	-	4,494,007	-	4,602,255

Iberville Parish Council
 Plaquemine, Louisiana
General Fund
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	6,253,047	6,108,352	7,079,613	6,137,360
Licenses & Permits	375,264	367,000	363,000	355,000
Intergovernmental Revenues	389,659	292,344	132,407	179,000
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	52,230	53,600	54,100	54,900
Use of Money and Property	26,637	30,000	15,000	25,000
Miscellaneous Revenues	2,883,183	2,855,525	3,112,123	2,616,749
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>9,980,020</u>	<u>9,706,821</u>	<u>10,756,243</u>	<u>9,368,009</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	4,808,262	4,660,501	5,005,657	3,888,217
Public Safety	1,491,701	1,367,265	1,445,118	1,341,498
Public Works	1,013,594	968,816	1,112,161	1,091,451
Health & Welfare	810,537	738,044	915,308	1,143,160
Culture & Recreation	138,827	184,439	126,344	158,308
Economic Development	172,387	172,950	172,850	169,550
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	338,676	55,800	70,800	55,941
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>8,773,984</u>	<u>8,147,815</u>	<u>8,848,238</u>	<u>7,848,125</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,206,036</u>	<u>1,559,006</u>	<u>1,908,005</u>	<u>1,519,884</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	2,108	5,000	-	-
Operating Transfers Out	(1,499,250)	(1,562,522)	(1,799,330)	(1,543,825)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,497,142)</u>	<u>(1,557,522)</u>	<u>(1,799,330)</u>	<u>(1,543,825)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(291,106)</u>	<u>1,484</u>	<u>108,675</u>	<u>(23,941)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,391,647</u>	<u>2,100,541</u>	<u>2,100,541</u>	<u>2,209,216</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>2,100,541</u>	<u>2,102,025</u>	<u>2,209,216</u>	<u>2,185,275</u>

Iberville Parish Council
Plaquemine, Louisiana
Bayou Pigeon Fire Department
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	3,450	3,500	3,514	3,550
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	2,984	1,000	1,000	500
Miscellaneous Revenues	16,801	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>23,235</u>	<u>4,500</u>	<u>4,514</u>	<u>4,050</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	25,807	71,366	42,800	53,850
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	18,280	4,000	6,000	2,500
Debt Service				
Principal	57,385	42,354	42,354	21,865
Interest	3,849	2,080	2,080	353
TOTAL EXPENDITURES	<u>105,321</u>	<u>119,800</u>	<u>93,234</u>	<u>78,568</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(82,086)</u>	<u>(115,300)</u>	<u>(88,720)</u>	<u>(74,518)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	114,884	105,000	120,000	100,000
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	58,000	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>114,884</u>	<u>105,000</u>	<u>178,000</u>	<u>100,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>32,798</u>	<u>(10,300)</u>	<u>89,280</u>	<u>25,482</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>94,522</u>	<u>127,320</u>	<u>127,320</u>	<u>216,600</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>127,320</u>	<u>117,020</u>	<u>216,600</u>	<u>242,082</u>

Iberville Parish Council
Plaquemine, Louisiana
Bayou Sorrel Fire Department
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	5,039	5,000	5,140	5,200
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	5,084	1,000	1,500	500
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>10,123</u>	<u>6,000</u>	<u>6,640</u>	<u>5,700</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	22,859	38,300	47,447	46,550
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	44,508	25,000	348,500	32,750
Debt Service				
Principal	35,000	35,000	35,000	-
Interest	2,879	963	963	-
TOTAL EXPENDITURES	<u>105,246</u>	<u>99,263</u>	<u>431,910</u>	<u>79,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(95,123)</u>	<u>(93,263)</u>	<u>(425,270)</u>	<u>(73,600)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	114,883	105,000	120,000	100,000
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>114,883</u>	<u>105,000</u>	<u>120,000</u>	<u>100,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>19,760</u>	<u>11,738</u>	<u>(305,270)</u>	<u>26,400</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>411,395</u>	<u>431,155</u>	<u>431,155</u>	<u>125,885</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>431,155</u>	<u>442,893</u>	<u>125,885</u>	<u>152,285</u>

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Fire Department
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	4,057	4,000	4,135	4,200
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	5,993	1,000	300	500
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>10,050</u>	<u>5,000</u>	<u>4,435</u>	<u>4,700</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	125,724	76,026	124,742	64,700
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	405,716	-	125,000	40,000
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>531,440</u>	<u>76,026</u>	<u>249,742</u>	<u>104,700</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(521,390)</u>	<u>(71,026)</u>	<u>(245,307)</u>	<u>(100,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	114,884	105,000	120,000	100,000
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	706	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>115,590</u>	<u>105,000</u>	<u>120,000</u>	<u>100,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(405,800)</u>	<u>33,974</u>	<u>(125,307)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>595,232</u>	<u>189,432</u>	<u>189,432</u>	<u>64,125</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>189,432</u>	<u>223,406</u>	<u>64,125</u>	<u>64,125</u>

Iberville Parish Council
Plaquemine, Louisiana
Office of Emergency Preparedness
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	137,030	69,137	419,137	71,211
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	10	500	3,000	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>137,040</u>	<u>69,637</u>	<u>422,137</u>	<u>71,211</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	158,667	116,707	509,350	107,268
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	9,830	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>168,497</u>	<u>116,707</u>	<u>509,350</u>	<u>107,268</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(31,457)</u>	<u>(47,070)</u>	<u>(87,213)</u>	<u>(36,057)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(31,457)</u>	<u>(47,070)</u>	<u>(87,213)</u>	<u>(36,057)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>289,995</u>	<u>258,538</u>	<u>258,538</u>	<u>171,325</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>258,538</u>	<u>211,468</u>	<u>171,325</u>	<u>135,268</u>

Iberville Parish Council
Plaquemine, Louisiana
Drainage Maintenance
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	1,733,950	1,800,000	1,800,000	1,850,000
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	146,862	55,000	55,000	55,000
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	11,876	15,000	1,500	1,500
Miscellaneous Revenues	4,500	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,897,188</u>	<u>1,870,000</u>	<u>1,856,500</u>	<u>1,906,500</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	2,061,040	1,796,979	2,002,639	1,822,612
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	201,623
Debt Service	-	-	-	-
Principal	149,079	154,846	154,846	39,677
Interest	11,204	5,436	5,346	394
TOTAL EXPENDITURES	<u>2,221,323</u>	<u>1,957,261</u>	<u>2,162,831</u>	<u>2,064,306</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(324,135)</u>	<u>(87,261)</u>	<u>(306,331)</u>	<u>(157,806)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(324,135)</u>	<u>(87,261)</u>	<u>(306,331)</u>	<u>(157,806)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,476,580</u>	<u>1,152,445</u>	<u>1,152,445</u>	<u>846,114</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>1,152,445</u>	<u>1,065,184</u>	<u>846,114</u>	<u>688,308</u>

Iberville Parish Council
Plaquemine, Louisiana
Coroner's Office
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	1,022	-	-	-
Fines & Forfeitures	1,292	916	916	-
Fees Charges and Commissions	73,561	80,901	80,501	80,700
Use of Money and Property	95	179	179	179
Miscellaneous Revenues	4,942	3,350	10,000	10,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>80,912</u>	<u>85,346</u>	<u>91,596</u>	<u>90,879</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	255,289	287,944	268,106	287,944
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	12,396	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>267,685</u>	<u>287,944</u>	<u>268,106</u>	<u>287,944</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	<u>(186,773)</u>	<u>(202,598)</u>	<u>(176,510)</u>	<u>(197,065)</u>
<u>OTHER FINANCING SOURES (USES)</u>				
Operating Transfers In	150,000	200,000	200,000	180,000
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>150,000</u>	<u>200,000</u>	<u>200,000</u>	<u>180,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(36,773)</u>	<u>(2,598)</u>	<u>23,490</u>	<u>(17,065)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>37,737</u>	<u>964</u>	<u>964</u>	<u>24,454</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>964</u>	<u>(1,634)</u>	<u>24,454</u>	<u>7,389</u>

Iberville Parish Council
Plaquemine, Louisiana
Criminal Court Fund
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	62,790	50,000	50,000	50,000
Fees Charges and Commissions	451,546	450,000	450,000	450,000
Use of Money and Property	8,676	12,000	750	750
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>523,012</u>	<u>512,000</u>	<u>500,750</u>	<u>500,750</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	399,826	400,435	264,319	243,856
Public Safety	226,342	100,000	225,000	225,000
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>626,168</u>	<u>500,435</u>	<u>489,319</u>	<u>468,856</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(103,156)</u>	<u>11,565</u>	<u>11,431</u>	<u>31,894</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(103,156)</u>	<u>11,565</u>	<u>11,431</u>	<u>31,894</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>264,314</u>	<u>161,158</u>	<u>161,158</u>	<u>172,589</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>161,158</u>	<u>172,723</u>	<u>172,589</u>	<u>204,483</u>

Iberville Parish Council
 Plaquemine, Louisiana
Visitor Enterprise Fund
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	36,131	35,000	35,000	35,000
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	3,500	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	400	-	450	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>40,031</u>	<u>35,000</u>	<u>35,450</u>	<u>35,000</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	120,557	277,941	221,450	275,910
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	7,000	9,000	5,500
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>120,557</u>	<u>284,941</u>	<u>230,450</u>	<u>281,410</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(80,526)</u>	<u>(249,941)</u>	<u>(195,000)</u>	<u>(246,410)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	50,000	150,000	200,000	250,000
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>50,000</u>	<u>150,000</u>	<u>200,000</u>	<u>250,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(30,526)</u>	<u>(99,941)</u>	<u>5,000</u>	<u>3,590</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>49,825</u>	<u>19,299</u>	<u>19,299</u>	<u>24,299</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>19,299</u>	<u>(80,642)</u>	<u>24,299</u>	<u>27,889</u>

Iberville Parish Council
Plaquemine, Louisiana
President's Council on Drug Abuse
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	125,431	122,000	122,000	117,418
Fines & Forfeitures	66,955	65,400	65,400	65,400
Fees Charges and Commissions	5,628	6,500	6,500	6,500
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>198,014</u>	<u>193,900</u>	<u>193,900</u>	<u>189,318</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	264,065	318,745	242,649	327,869
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>264,065</u>	<u>318,745</u>	<u>242,649</u>	<u>327,869</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(66,051)</u>	<u>(124,845)</u>	<u>(48,749)</u>	<u>(138,551)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	85,000	85,000	85,000	76,500
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>76,500</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>18,949</u>	<u>(39,845)</u>	<u>36,251</u>	<u>(62,051)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>201,152</u>	<u>220,101</u>	<u>220,101</u>	<u>256,352</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>220,101</u>	<u>180,256</u>	<u>256,352</u>	<u>194,301</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side)
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	130,016	129,000	130,347	133,000
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	7,059	7,000	7,000	7,000
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	12,500	12,500	12,500	12,500
Use of Money and Property	5,378	6,000	1,000	1,000
Miscellaneous Revenues	3,000	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>157,953</u>	<u>154,500</u>	<u>150,847</u>	<u>153,500</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	122,794	144,500	147,011	150,550
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	381,951	25,000	-	335,000
Debt Service				
Principal	67,651	70,697	70,697	24,791
Interest	10,600	8,225	8,225	6,451
TOTAL EXPENDITURES	<u>582,996</u>	<u>248,422</u>	<u>225,933</u>	<u>516,792</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	<u>(425,043)</u>	<u>(93,922)</u>	<u>(75,086)</u>	<u>(363,292)</u>
OTHER FINANCING SOURES (USES)				
Operating Transfers In	114,884	105,000	120,000	100,000
Loan Proceeds	-	-	-	300,000
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>114,884</u>	<u>105,000</u>	<u>120,000</u>	<u>400,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(310,159)</u>	<u>11,078</u>	<u>44,914</u>	<u>36,708</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>527,998</u>	<u>217,839</u>	<u>217,839</u>	<u>262,753</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>217,839</u>	<u>228,917</u>	<u>262,753</u>	<u>299,461</u>

Iberville Parish Council
 Plaquemine, Louisiana
White Castle Fire Department
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	14,920	15,000	15,250	16,000
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	14,920	15,000	15,250	16,000
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	129,804	120,000	135,250	116,000
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	129,804	120,000	135,250	116,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(114,884)	(105,000)	(120,000)	(100,000)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	114,884	105,000	120,000	100,000
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	114,884	105,000	120,000	100,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	-	-	-	-

Iberville Parish Council
 Plaquemine, Louisiana
Parish Transportation Fund
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	414,104	350,000	390,000	400,000
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	5,143	20,000	2,500	2,500
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>419,247</u>	<u>370,000</u>	<u>392,500</u>	<u>402,500</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	238,190	370,000	370,000	370,000
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	200,000
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>238,190</u>	<u>370,000</u>	<u>370,000</u>	<u>570,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>181,057</u>	<u>-</u>	<u>22,500</u>	<u>(167,500)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	(250,000)	(250,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>181,057</u>	<u>(250,000)</u>	<u>(227,500)</u>	<u>(167,500)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>425,728</u>	<u>606,785</u>	<u>606,785</u>	<u>379,285</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>606,785</u>	<u>356,785</u>	<u>379,285</u>	<u>211,785</u>

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance
2010
Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	1,762,570	1,795,000	1,795,000	1,820,000
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	38,062	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	1,409	15,000	1,000	1,000
Miscellaneous Revenues	4,217	-	1,500	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,806,258</u>	<u>1,810,000</u>	<u>1,797,500</u>	<u>1,821,000</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	1,076,964	915,022	1,072,143	934,699
Public Safety	431,370	342,242	321,584	314,202
Public Works	63,130	35,000	35,000	35,000
Health & Welfare	207,863	179,973	228,363	231,827
Culture & Recreation	94,572	131,330	124,191	164,260
Economic Development	14,176	28,100	23,947	24,500
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	184,107	203,000	42,000	36,500
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,072,182</u>	<u>1,834,667</u>	<u>1,847,228</u>	<u>1,740,988</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(265,924)</u>	<u>(24,667)</u>	<u>(49,728)</u>	<u>80,012</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(265,924)</u>	<u>(24,667)</u>	<u>(49,728)</u>	<u>80,012</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>580,428</u>	<u>314,504</u>	<u>314,504</u>	<u>264,776</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>314,504</u>	<u>289,837</u>	<u>264,776</u>	<u>344,788</u>

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Road
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	2,678,743	2,250,000	3,000,000	2,200,000
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	127,451	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	30,776	25,000	15,000	15,000
Miscellaneous Revenues	777,364	500,000	500,000	1,000,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,614,334</u>	<u>2,775,000</u>	<u>3,515,000</u>	<u>3,215,000</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	2,465,419	2,106,431	2,079,034	2,076,053
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	4,368	2,501,000	1,750,000	1,550,000
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,469,787</u>	<u>4,607,431</u>	<u>3,829,034</u>	<u>3,626,053</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	<u>1,144,547</u>	<u>(1,832,431)</u>	<u>(314,034)</u>	<u>(411,053)</u>
OTHER FINANCING SOURES (USES)				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	1,000,000	1,015,724	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	<u>(1,317,017)</u>	<u>(625,000)</u>	<u>(514,510)</u>	<u>(326,250)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,317,017)</u>	<u>375,000</u>	<u>501,214</u>	<u>(326,250)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(172,470)</u>	<u>(1,457,431)</u>	<u>187,180</u>	<u>(737,303)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,297,209</u>	<u>2,124,739</u>	<u>2,124,739</u>	<u>2,311,919</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>2,124,739</u>	<u>667,308</u>	<u>2,311,919</u>	<u>1,574,616</u>

Iberville Parish Council
 Plaquemine, Louisiana
 Solid Waste
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	2,837,129	2,370,000	3,150,000	2,200,000
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	3,694,480	-	2,750,000	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	59,106	75,000	10,000	10,000
Miscellaneous Revenues	16,759	-	4,000	4,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>6,607,474</u>	<u>2,445,000</u>	<u>5,914,000</u>	<u>2,214,000</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	7,171,901	3,594,078	6,247,002	3,399,978
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	25,817	2,500	2,500	2,500
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>7,197,718</u>	<u>3,596,578</u>	<u>6,249,502</u>	<u>3,402,478</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(590,244)</u>	<u>(1,151,578)</u>	<u>(335,502)</u>	<u>(1,188,478)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	106	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>106</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(590,138)</u>	<u>(1,151,578)</u>	<u>(335,502)</u>	<u>(1,188,478)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,858,813</u>	<u>3,268,569</u>	<u>3,268,569</u>	<u>2,933,067</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>3,268,675</u>	<u>2,116,991</u>	<u>2,933,067</u>	<u>1,744,589</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #2 (Bayou Blue Fire Department)
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	49,418	48,600	49,680	51,000
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	798	-	206,579	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	2,171	2,500	1,000	500
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>52,387</u>	<u>51,100</u>	<u>257,259</u>	<u>51,500</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	55,054	63,000	64,217	63,600
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	11,300	5,000	312,000	55,000
Debt Service				
Principal	62,084	58,591	67,874	15,044
Interest	9,044	12,113	9,818	3,702
TOTAL EXPENDITURES	<u>137,482</u>	<u>138,704</u>	<u>453,909</u>	<u>137,346</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	<u>(85,095)</u>	<u>(87,604)</u>	<u>(196,650)</u>	<u>(85,846)</u>
<u>OTHER FINANCING SOURES (USES)</u>				
Operating Transfers In	114,884	105,000	120,000	100,000
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	6,000	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>114,884</u>	<u>105,000</u>	<u>126,000</u>	<u>100,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>29,789</u>	<u>17,396</u>	<u>(70,650)</u>	<u>14,154</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>296,905</u>	<u>326,694</u>	<u>326,694</u>	<u>256,044</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>326,694</u>	<u>344,090</u>	<u>256,044</u>	<u>270,198</u>

Iberville Parish Council
Plaquemine, Louisiana
Child Care Food
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	230,350	264,239	258,615	276,956
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>230,350</u>	<u>264,239</u>	<u>258,615</u>	<u>276,956</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	321,677	365,161	365,357	417,181
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>321,677</u>	<u>365,161</u>	<u>365,357</u>	<u>417,181</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(91,327)</u>	<u>(100,922)</u>	<u>(106,742)</u>	<u>(140,225)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	97,147	100,922	100,922	140,225
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>97,147</u>	<u>100,922</u>	<u>100,922</u>	<u>140,225</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>5,820</u>	<u>-</u>	<u>(5,820)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>5,820</u>	<u>5,820</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>5,820</u>	<u>5,820</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
 Plaquemine, Louisiana
Office of Community Services
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	1,645	-	1,233	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	129	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,774</u>	<u>-</u>	<u>1,233</u>	<u>-</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	213,715	240,483	230,055	250,093
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	5,148	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>218,863</u>	<u>240,483</u>	<u>230,055</u>	<u>250,093</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(217,089)</u>	<u>(240,483)</u>	<u>(228,822)</u>	<u>(250,093)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	227,868	201,600	249,600	171,313
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>227,868</u>	<u>201,600</u>	<u>249,600</u>	<u>171,313</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>10,779</u>	<u>(38,883)</u>	<u>20,778</u>	<u>(78,780)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>69,474</u>	<u>80,253</u>	<u>80,253</u>	<u>101,031</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>80,253</u>	<u>41,370</u>	<u>101,031</u>	<u>22,251</u>

Iberville Parish Council
 Plaquemine, Louisiana
Community Services Block Grant (CSBG)
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	141,376	121,175	154,099	132,490
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>141,376</u>	<u>121,175</u>	<u>154,099</u>	<u>132,490</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	131,098	121,175	135,674	112,490
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>131,098</u>	<u>121,175</u>	<u>135,674</u>	<u>112,490</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>10,278</u>	<u>-</u>	<u>18,425</u>	<u>20,000</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	(10,278)	-	(20,000)	(20,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(10,278)</u>	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>(1,575)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>4,801</u>	<u>4,801</u>	<u>4,801</u>	<u>3,226</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>4,801</u>	<u>4,801</u>	<u>3,226</u>	<u>3,226</u>

Iberville Parish Council
 Plaquemine, Louisiana
USDA Commodity Activity
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	23,900	26,200	26,200	26,200
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	23,900	26,200	26,200	26,200
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	(23,900)	(26,200)	(26,200)	(26,200)
OTHER FINANCING SOURES (USES)				
Operating Transfers In	26,200	20,000	20,000	18,000
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	26,200	20,000	20,000	18,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	2,300	(6,200)	(6,200)	(8,200)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	21,765	24,065	24,065	17,865
FUND BALANCE (DEFICIT) AT END OF YEAR	24,065	17,865	17,865	9,665

Iberville Parish Council
 Plaquemine, Louisiana
LIHEAP
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	196,392	150,000	424,213	354,360
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>196,392</u>	<u>150,000</u>	<u>424,213</u>	<u>354,360</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	195,674	150,000	396,931	324,647
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>195,674</u>	<u>150,000</u>	<u>396,931</u>	<u>324,647</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>718</u>	<u>-</u>	<u>27,282</u>	<u>29,713</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	(28,000)	(29,713)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(28,000)</u>	<u>(29,713)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>718</u>	<u>-</u>	<u>(718)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>718</u>	<u>718</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>718</u>	<u>718</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
Plaquemine, Louisiana
Head Start Program
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	2,226,922	2,225,602	2,361,636	2,403,252
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	1,954	-	-	-
In Kind Revenues	576,893	556,401	573,919	573,919
TOTAL REVENUES	<u>2,805,769</u>	<u>2,782,003</u>	<u>2,935,555</u>	<u>2,977,171</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	2,330,902	2,447,702	2,585,835	2,666,020
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	576,893	556,401	573,919	573,919
Capital Outlay	15,185	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,922,980</u>	<u>3,004,103</u>	<u>3,159,754</u>	<u>3,239,939</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(117,211)</u>	<u>(222,100)</u>	<u>(224,199)</u>	<u>(262,768)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	100,000	175,000	271,808	157,500
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>175,000</u>	<u>271,808</u>	<u>157,500</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(17,211)</u>	<u>(47,100)</u>	<u>47,609</u>	<u>(105,268)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>74,870</u>	<u>57,659</u>	<u>57,659</u>	<u>105,268</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>57,659</u>	<u>10,559</u>	<u>105,268</u>	<u>(0)</u>

Iberville Parish Council
 Plaquemine, Louisiana
Emergency 911
 2010 Budget Summary

	2008 Actual	2008 Original	2008 Revised	2008 Budget
<u>REVENUES</u>				
Taxes & Franchises	300,000	300,000	300,000	300,000
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	15,453	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	348,176	290,500	290,000	290,000
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	15,032	30,000	30,000	30,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>678,661</u>	<u>620,500</u>	<u>620,000</u>	<u>620,000</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	662,665	546,750	673,819	599,167
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	7,908	30,000	45,000	12,000
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>670,573</u>	<u>576,750</u>	<u>718,819</u>	<u>611,167</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,088</u>	<u>43,750</u>	<u>(98,819)</u>	<u>8,833</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>8,088</u>	<u>43,750</u>	<u>(98,819)</u>	<u>8,833</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>272,582</u>	<u>280,670</u>	<u>280,670</u>	<u>181,851</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>280,670</u>	<u>324,420</u>	<u>181,851</u>	<u>190,684</u>

Iberville Parish Council
Plaquemine, Louisiana
FEMA Utility Assistance
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	15,247	22,175	26,664	26,664
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>15,247</u>	<u>22,175</u>	<u>26,664</u>	<u>26,664</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	15,237	22,175	26,664	26,664
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>15,237</u>	<u>22,175</u>	<u>26,664</u>	<u>26,664</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>444</u>	<u>454</u>	<u>454</u>	<u>454</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>454</u>	<u>454</u>	<u>454</u>	<u>454</u>

Iberville Parish Council

Plaquemine, Louisiana

Section 8

2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	82,722	120,000	100,000	120,000
Fines & Forfeitures	-	-	-	-
Fees, Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	82,722	120,000	100,000	120,000
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	99,631	120,000	120,000	120,000
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	99,631	120,000	120,000	120,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(16,909)	-	(20,000)	-
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(16,909)	-	(20,000)	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	71,533	54,624	54,624	34,624
FUND BALANCE (DEFICIT) AT END OF YEAR	54,624	54,624	34,624	34,624

Iberville Parish Council
 Plaquemine, Louisiana
 Disaster Relief Fund
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	48,704	-	-	-
Fines & Forfeitures	-	-	-	-
Fees, Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	51,000	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	99,704	-	-	-
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	54,577	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	54,577	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	45,127	-	-	-
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	45,127	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	41,315	86,442	86,442	86,442
FUND BALANCE (DEFICIT) AT END OF YEAR	86,442	86,442	86,442	86,442

Iberville Parish Council
 Plaquemine, LA
 Sales Tax Bond Debt Service
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	922,356	917,544	1,528,474	1,707,590
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	922,356	917,544	1,528,474	1,707,590
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	405,000	405,000	805,000
Interest	776,359	560,381	630,079	845,525
TOTAL EXPENDITURES	776,359	965,381	1,035,079	1,650,525
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	145,997	(47,837)	493,395	57,065
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	145,997	(47,837)	493,395	57,065
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	697,018	843,015	843,015	1,393,475
FUND BALANCE (DEFICIT) AT END OF YEAR	843,015	795,178	1,336,410	1,450,540

Iberville Parish Council
 Plaquemine, LA
 Sales Tax Bond Reserve
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	-	700,000	225,307	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	16,732	15,000	6,000	2,000
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>16,732</u>	<u>715,000</u>	<u>231,307</u>	<u>2,000</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>16,732</u>	<u>715,000</u>	<u>231,307</u>	<u>2,000</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	849,044	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	(1,000,000)	(1,000,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(1,000,000)</u>	<u>(150,956)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>16,732</u>	<u>(285,000)</u>	<u>80,351</u>	<u>2,000</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>984,252</u>	<u>1,000,984</u>	<u>1,000,984</u>	<u>1,083,335</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>1,000,984</u>	<u>715,984</u>	<u>1,081,335</u>	<u>1,085,335</u>

Iberville Parish Council
 Plaquemine, Louisiana
Road Improvement Certificates Fund
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	-	-
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	300,000	300,000	300,000	300,000
Interest	47,250	36,750	36,750	26,250
Paying Agent Fees	-	-	-	-
TOTAL EXPENDITURES	347,250	336,750	336,750	326,250
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(347,250)	(336,750)	(336,750)	(326,250)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	317,016	375,000	264,510	326,250
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	317,016	375,000	264,510	326,250
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(30,234)	38,250	(72,240)	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	320,473	290,239	290,239	217,999
FUND BALANCE (DEFICIT) AT END OF YEAR	290,239	328,489	217,999	217,999

Iberville Parish Council
 Plaquemine, Louisiana
Capital Improvement Fund
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	1,785,829	1,600,000	1,950,000	1,300,000
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	34,708	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	10,236	15,000	4,000	4,000
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,830,773</u>	<u>1,615,000</u>	<u>1,954,000</u>	<u>1,304,000</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	287,848	2,500,000	1,150,000	2,650,000
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>287,848</u>	<u>2,500,000</u>	<u>1,150,000</u>	<u>2,650,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,542,925</u>	<u>(885,000)</u>	<u>804,000</u>	<u>(1,346,000)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	9,902	1,000,000	1,000,000	-
Proceeds from Issuance of Debt	-	1,000,000	1,000,000	-
Operating Transfers Out	(1,372,322)	(650,000)	(850,000)	(1,000,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,362,420)</u>	<u>1,350,000</u>	<u>1,150,000</u>	<u>(1,000,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>180,505</u>	<u>465,000</u>	<u>1,954,000</u>	<u>(2,346,000)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>545,302</u>	<u>725,807</u>	<u>725,807</u>	<u>2,679,807</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>725,807</u>	<u>1,190,807</u>	<u>2,679,807</u>	<u>333,807</u>

Iberville Parish Council
 Plaquemine, Louisiana
Road Construction Capital Improvement Fund
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	72,403	-	16,000	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>72,403</u>	<u>-</u>	<u>16,000</u>	<u>-</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	4,302,421	6,934,876	7,400,000	780,885
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>4,302,421</u>	<u>6,934,876</u>	<u>7,400,000</u>	<u>780,885</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,230,018)</u>	<u>(6,934,876)</u>	<u>(7,384,000)</u>	<u>(780,885)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	250,000	250,000	250,000
Proceeds from Issuance of Debt	-	6,000,000	6,105,232	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>6,250,000</u>	<u>6,355,232</u>	<u>250,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(4,230,018)</u>	<u>(684,876)</u>	<u>(1,028,768)</u>	<u>(530,885)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,789,671</u>	<u>1,559,653</u>	<u>1,559,653</u>	<u>530,885</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>1,559,653</u>	<u>874,777</u>	<u>530,885</u>	<u>-</u>

Iberville Parish Council
 Plaquemine, Louisiana
Louisiana Community Development Block Grant (LCDBG)
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	-	-
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	2,200	-	-	250,000
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	2,200	-	-	250,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,200)	-	-	(250,000)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	-	250,000
Loan Proceeds	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	250,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(2,200)	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	31,362	29,162	29,162	29,162
FUND BALANCE (DEFICIT) AT END OF YEAR	29,162	29,162	29,162	29,162

Iberville Parish Council
 Plaquemine, Louisiana
 Highway 1148 Extension
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	1,000,000	-	1,000,000
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	69,154	2,384,151	1,000,000	2,113,067
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>69,154</u>	<u>2,384,151</u>	<u>1,000,000</u>	<u>2,113,067</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(69,154)</u>	<u>(1,384,151)</u>	<u>(1,000,000)</u>	<u>(1,113,067)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	1,000,000	500,000	500,000	500,000
Loan Proceeds	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,000,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>930,846</u>	<u>(884,151)</u>	<u>(500,000)</u>	<u>(613,067)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>182,221</u>	<u>1,113,067</u>	<u>1,113,067</u>	<u>613,067</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>1,113,067</u>	<u>228,916</u>	<u>613,067</u>	<u>-</u>

Iberville Parish Council
 Plaquemine, Louisiana
 LA Recovery Authority
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	1,000,000
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	-	1,000,000
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	1,100,000
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	1,100,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	(100,000)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	100,000	-
Loan Proceeds	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	100,000	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	100,000	(100,000)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	100,000
FUND BALANCE (DEFICIT) AT END OF YEAR	-	-	100,000	-

Iberville Parish Council
Plaquemine, Louisiana
Gisclair Road Drainage Project
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	61,750	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	61,750	-
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	61,750	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	61,750	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	-	-	-	-
<u>OTHER FINANCING SOURES (USES)</u>				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	-	-	-	-

Iberville Parish Council
Plaquemine, LA
COA Senior Center
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	4,851	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>4,851</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	680,861	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>680,861</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(676,010)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	622,322	-	-	-
Proceeds from Long Term Bonds	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>622,322</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(53,688)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>53,688</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
Plaquemine, Louisiana
Welcome Center
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	308,750	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>308,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	641,726	413,980	581,004	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>641,726</u>	<u>413,980</u>	<u>581,004</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	<u>(332,976)</u>	<u>(413,980)</u>	<u>(581,004)</u>	<u>-</u>
<u>OTHER FINANCING SOURES (USES)</u>				
Operating Transfers In	400,000	300,000	400,000	-
Loan Proceeds	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>400,000</u>	<u>300,000</u>	<u>400,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>67,024</u>	<u>(113,980)</u>	<u>(181,004)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>113,980</u>	<u>181,004</u>	<u>181,004</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>181,004</u>	<u>67,024</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
Plaquemine, Louisiana
West Terrace Subdivision
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	-	-
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Operating Transfers Out	(9,903)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(9,903)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(9,903)	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	9,903	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	-	-	-	-

Iberville Parish Council
 Plaquemine, Louisiana
 Veteran's Memorial
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	407,271	111,142	243,871	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>407,271</u>	<u>111,142</u>	<u>243,871</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(407,271)</u>	<u>(111,142)</u>	<u>(243,871)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	450,000	100,000	100,000	-
Loan Proceeds	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>450,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>42,729</u>	<u>(11,142)</u>	<u>(143,871)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>101,142</u>	<u>143,871</u>	<u>143,871</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>143,871</u>	<u>132,729</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
 Plaquemine, LA
Iberville Industrial Park
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	-	-
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	110,000	110,000	110,000	110,000
FUND BALANCE (DEFICIT) AT END OF YEAR	110,000	110,000	110,000	110,000

Iberville Parish Council
 Plaquemine, LA
 North Iberville Community Center
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	100,000	1,500,000	80,750	1,500,000
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>100,000</u>	<u>1,500,000</u>	<u>80,750</u>	<u>1,500,000</u>
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	1,477	1,670,000	200,000	1,549,273
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>1,477</u>	<u>1,670,000</u>	<u>200,000</u>	<u>1,549,273</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>98,523</u>	<u>(170,000)</u>	<u>(119,250)</u>	<u>(49,273)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>98,523</u>	<u>(170,000)</u>	<u>(119,250)</u>	<u>(49,273)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>70,000</u>	<u>168,523</u>	<u>168,523</u>	<u>49,273</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>168,523</u>	<u>(1,477)</u>	<u>49,273</u>	<u>-</u>

Iberville Parish Council
 Plaquemine, Louisiana
 Sales Tax Department
 2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
REVENUES				
Taxes & Franchises	733,351	595,800	673,752	645,952
Licenses & Permits	-	9,000	9,000	9,000
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	-	-	-	-
Use of Money and Property	-	-	-	-
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	733,351	604,800	682,752	654,952
EXPEDITURES				
Housing Assistance Payments	-	-	-	-
General Government	718,522	589,800	680,352	654,952
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	14,829	15,000	2,400	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	733,351	604,800	682,752	654,952
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	-	-	-	-

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2010 Budget Summary

	2008 Actual	2009 Original	2009 Revised	2010 Budget
<u>REVENUES</u>				
Taxes & Franchises	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures	-	-	-	-
Fees Charges and Commissions	4,118,616	4,752,600	4,409,800	4,386,160
Use of Money and Property	10,190	16,500	9,000	8,000
Miscellaneous Revenues	46,422	18,100	17,100	18,100
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>4,175,228</u>	<u>4,787,200</u>	<u>4,435,900</u>	<u>4,412,260</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments	-	-	-	-
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	4,066,309	4,500,701	4,240,800	4,303,136
Health & Welfare	-	-	-	-
Culture & Recreation	-	-	-	-
Economic Development	-	-	-	-
Other Expenditures	-	-	-	-
In Kind	-	-	-	-
Capital Outlay	-	155,000	151,000	55,000
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>4,066,309</u>	<u>4,655,701</u>	<u>4,391,800</u>	<u>4,358,136</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>108,919</u>	<u>131,499</u>	<u>44,100</u>	<u>54,124</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	48,348	-	-	-
Loan Proceeds	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	<u>(48,348)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>108,919</u>	<u>131,499</u>	<u>44,100</u>	<u>54,124</u>
FUND EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>4,340,988</u>	<u>4,449,907</u>	<u>4,449,907</u>	<u>4,548,131</u>
FUND EQUITY (DEFICIT) AT END OF YEAR	<u>4,449,907</u>	<u>4,581,406</u>	<u>4,494,007</u>	<u>4,602,255</u>

**This page contains
no financial data.**





Special Acknowledgements

Virginia Distefano
Payroll Coordinator

Gwen Carter
Purchasing Agent / Account Receivables

Marlene Tharp
Account Payables

Lindsi Dupre
Account Payables





General Fund



Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – General Fund and Insurance Fund
2010 Operating and Capital Budgets

OVERVIEW

The **General Fund** is the general operating fund for the parish and provides funding for many departments. This fund is used to account for the following departments:

- The *Department of Administration* receives General Fund money to run the Parish President's office on a day to day basis. The main goal of this office is to assist the residents of Iberville Parish.
- The *Finance Department* is funded with General Fund money to conduct all financial activities of the parish. The primary responsibility of this department is financial management for all deposits and disbursements and the development and administration of the annual budget. Some of the other duties include the Comprehensive Annual Financial Report (CAFR), accounts payable, accounts receivables, purchasing, and fixed assets.
- The *Human Resource Department* is primarily responsible for all personnel matters related to current, future, and past employees.
- The *Department of General Services* wears a variety of hats in this parish. Some of the sub-units of this department are funded with General Fund money and others are funded partially through transfers to Special Revenue Funds. Those sub-units that fall under this department and funded with General Fund money are as follows:
 - ❖ The *Animal Control Office* actively seeks to educate all residents about the "leash law" and the importance of vaccinations. The staff also responds to calls related to snakes, livestock, beaver coyote and fox control. The animal shelter provides many animals for adoption. Their goal is to control the over-population of nuisance and unwanted animals for the citizens of Iberville Parish and to insure the quality of life for all. The officers also investigate nuisance animal calls, dog bites and cruelty to animal cases.
 - ❖ The *Building Inspector's Office* issues licenses and permits for all building structures within the Parish's jurisdiction. The Building Inspector performs routine construction inspections of residential and commercial projects to insure compliance with specifications, ordinances, and regulations of the parish, state and federal government.
 - ❖ The *Safety Department* assesses risk for the Parish through routine monitoring of departmental operations, researching accidents to find out the cause, resolving complaints of local residents with regard to property and automobiles, and imposing rules and regulations to help reduce risk and injury to the employees and residents of the Parish.

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – General Fund and Insurance Fund
2010 Operating and Capital Budgets

- ❖ The *Health Unit* provides medical assistance to all residents of Iberville Parish. The staff conducts numerous seminars on various issues related to medical cases, nutrition and disease prevention.
 - ❖ The *Multi-purpose Center* is used to develop and practice agrarian arts. This arena services as a place for livestock shows, garden shows, farmers markets, rodeos, and nature expositions.
 - ❖ The *Information Technology (IT) Department* is dedicated to improving Parish operations by providing effective and efficient automation, information, communication, and support services.
 - ❖ The general fund is responsible for the partial funding of the *Parish Jail and Inmates*. The jail is a parish own building; however, the maintenance of the building is accounted for in the Public Building Maintenance (special revenue) Fund. The general fund is used to account for the day to day operations of the parish jail and its inmates.
 - ❖ The *Council On Aging* department is responsible for the Activity Coordination and Exercise classes at the Iberville Council on Aging Center in Plaquemine.
 - ❖ The *Environmental Services* department is responsible for communicating with regulatory agencies and the citizens of Iberville Parish in relation to any environmental issues that may arise.
- The General Fund provides resources for all Legislative Branches of government. The Parish Council is a channel between the parish government and the citizens. The council holds legislative authority within the parish. The council members are elected by the people of each district. Those elections are the sole responsibility of the *Registrar of Voters Office*. This office maintains all voter information and official election documents.
 - Some funding is provided to the Judicial Branches of government; however, these departments are not governed by the Parish Council. The parish has agreed to supplement the operating expenditures of those departments. Such departments include *Court Reporters, Public Defender, Justice of Peace, Constables, Jury Commissions, and Clerk of Court*.
 - Operating grants are provided to several organizations because they provide services to the citizens of this parish. The following organizations are not governed by the Parish Council and include: *District Attorney Expense Fund, Plaquemine City Court and City Marshall, Battered Woman's Program, Court Appointed Special Advocates, Economic Development, Planning and Zoning, Mental Health, Parish Farm Agent, Council on Aging, Veteran's Affair, and Capital Area Legal Services*.

The General Fund provides salary and benefit funding to the following departments: the *Sales Tax Department, the Utility Department, and Water District #3*. This funding is reimbursed monthly to the parish. The Parish Council is responsible for the leadership and administration of these

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – General Fund and Insurance Fund
2010 Operating and Capital Budgets

departments. However, since they are Enterprise Funds, these departments are self-sustaining and the Parish has no moral obligation to fund operations at this time.

The General Fund makes transfers to some Special Revenues Funds for the departments that are not able to solely fund themselves. These transfers help continue the daily operations of the departments, so that the residents can continue to reap the benefits of such programs.

The **General Insurance Fund** accounts for all losses to public property, public liability, and worker's compensation claims. Funding is received from all departments with the parish. This fund is budgeted for within the General Fund.

BUDGET HIGHLIGHT'S

During 2010 Iberville Parish will continue to provide good government to the people of Iberville at a reasonable cost. Within the definition of good government is the promotion of education and parish infrastructure to develop the capabilities of its people.

The Animal Control Department will continue to control the over-population of nuisance and unwanted animals for the citizens of Iberville Parish and to insure the quality of life for all. This department will work diligently to help improve some of the drainage problems in Iberville through the trapping of beavers.

The Registrar of Voters will continue to actively encourage residents of Iberville Parish to exercise their right to vote. The election expense for 2010 is based on a possibility of four elections. The election dates are as follows: April 4 – Municipal Primary; May 2 – Municipal General; October 17; Open Primary; Open General Election November 14.

The Safety Department will continue its extensive Parish employee safety training program to ensure safe working conditions for all employees and citizens. This department will closely monitor all Parish departments and agencies to ensure the safety of the residents by offering safety training classes to employees, and continuing to monitor the roadways for safe driving conditions.

The parish continues to fund the Environmental Services department within the General Fund. This department handles all environmental issues, including but not limited to, permitting, investigation and corresponding with the Department of Environmental Quality, Department of Natural Resources and the Environmental Protection Agency.

The Mosquito Abatement program provides the application of mosquito insecticide and larvaecide throughout the parish. The parish uses four mosquito spray trucks and several foggers for application. During 2009 we did not have any cases of West Nile virus in Iberville Parish due, in part, to our aggressive approach at mosquito abatement.

During 2009 the Information Technology Department implemented the final phase of the IP Telephony project. The entire parish is now fully equipped with a modern telephone system

Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – General Fund and Insurance Fund
 2010 Operating and Capital Budgets

using Voice Over Internet Protocol (VOIP) to communicate. Our 2010 budget reflects a \$4,000 per month savings because of the implementation of the new phone system.

PERFORMANCE MEASURES

Performance Indicators	2008 Actual	2009 Target	2010 Target
<i>Animal Control</i>			
1. To control the over-population of nuisance and unwanted animals for the citizens.			
a) # of animals impounded	1,513	1,292	2,000
b) # of adoptions	37	45	100
<i>Registrar of Voters</i>			
1. To encourage citizens to exercise their right to vote.			
a) # of registered voters	21,565	21,000	21,000
<i>Safety</i>			
1. To train and educate Parish employees on safety regulations so that we can provide a safe working environment for all employees.			
a) # of in-house training classes held	5	8	12
2. To monitor parish-wide safety issues in order to minimize losses incurred by the Parish due to negligence.			
a) # of safety violations	3	3	0
<i>Multipurpose Center</i>			
1. To host events in Iberville Parish for the betterment of the community:			
a) # of events held	26	23	24
<i>Mosquito Abatement Program</i>			
1. To provide mosquito abatement services to citizens.			
a) # of treatments or inspections performed			
• # of mosquito treatments performed	328	218	290
• # of birds tested	0	0	0
• # of mosquito traps tested	229	193	250

Iberville Parish Council
 Plaquemine, Louisiana
 General Fund
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
Legislative					
Refund of Expenditures	50	-	-	-	-
Criminal Court					
Refund of Expenditures - CCF	1,100	1,000	1,000	1,000	1,000
President, Chairman, etc.	-	-	-	-	-
Refund of Expenditures	7,015	-	-	-	-
Financial Administration					
Ad Valorem Taxes	667,740	700,000	700,000	725,000	725,000
General Sales and Use	4,301,513	4,200,000	5,200,000	4,237,360	4,237,360
Francise / Cable Television	81,570	50,000	50,000	50,000	50,000
Alcoholic Beverages	19,059	15,000	15,000	15,000	15,000
Video Poker	184,349	175,000	135,000	135,000	135,000
Occupational and Professional License	312,284	315,000	315,000	315,000	315,000
Federal Payments in Lieu of Taxes	47,290	38,352	47,616	48,000	48,000
State Grants-Public Works	-	-	-	-	-
State Shared Revenue	35,537	37,000	37,000	37,000	37,000
Severance Tax Oil & Gas	874,310	850,000	850,000	850,000	850,000
Timber Severance Tax	11,687	15,000	15,000	10,000	10,000
Parish Royalty Fund	28,419	20,000	20,000	20,000	20,000
Federal Grants	129,218	-	5,500	-	-
General Government - Local Gov. Grant	-	-	-	-	-
Criminal Court Fund (LRS 15:571.11)	128,614	150,000	-	-	-
Insurance Tax	65,529	65,000	66,997	67,000	67,000
Interest Earnings	26,637	30,000	15,000	15,000	25,000
Rents	9,600	9,600	9,600	9,600	9,600
Charges for use of Photo Copier	-	-	-	-	-
Refunds of Expenditures	(2,044)	15,000	15,000	75,000	75,000
Refunds of Exp - Health Insurance	121,559	300,000	-	-	-
Proceeds from Sale of Assets	2,108	5,000	-	-	-
Sales Tax (Taxation - Collector)					
Refunds of Exp - Sales Tax Salaries	209,331	230,559	241,812	245,797	245,797
Planning and Zoning					
Zoning/Subdivision Fees	3,560	3,000	2,000	3,000	3,000
State Grant from DNR	-	-	-	-	-
Information Technology					
Charges for Services	-	-	-	-	-
Insurance Fees					
Insurance Fees	1,553,733	1,400,000	1,800,000	1,200,000	1,200,000
Law Enforcement Other Than Sheriff (JP and Constable)					
Refund of Expenditures - Salary Expense	15,135	10,800	10,800	15,000	15,000
Building Inspection					
Contractor License	2,300	2,000	-	-	-
Building Structures and Equipment	60,680	50,000	35,000	40,000	40,000
Protective Inspections	-	-	13,000	-	-
Grass Cutting	4,284	500	500	300	300
Demolition Services	-	500	-	-	-

Iberville Parish Council
 Plaquemine, Louisiana
 General Fund
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Utility / Gas Office / Water District #3					
Refunds of Exp - Utility Dept Salaries	977,213	898,166	1,043,511	1,019,952	1,019,952
Animal Control					
General Government - Local Gov. Grant	-	85,344	69,907	122,000	122,000
Animal Control -- Fees for Services	2,249	3,000	5,000	5,000	5,000
Animal Control-Humane Society					
Local Grant	67,871	-	-	-	-
Programs for the Elderly					
Refunds of Expenditures	91	-	-	60,000	60,000
Multipurpose Center					
Rents	11,575	10,000	10,000	10,000	10,000
Sponsorships	600	12,000	12,000	12,000	12,000
Concessions	20,362	15,000	15,000	15,000	15,000
Gifts and Donations	-	-	-	-	-
Refunds of Expenditures	-	-	-	-	-
Total Revenues	<u>9,982,128</u>	<u>9,711,821</u>	<u>10,756,243</u>	<u>9,358,009</u>	<u>9,368,009</u>
Expenditures					
Legislative					
Regular Salaries and Wages Regular	244,776	244,005	246,814	221,208	221,208
Other Salaries and Wages Student	11,967	-	24,270	-	-
Emp Benefits FICA or Supplemental Retirement	11,578	10,750	13,664	11,243	11,243
Emp Benefits Deferred Compensation	5,644	5,680	2,447	-	-
Emp Benefits Retirement Contributions	14,901	14,015	12,028	11,615	11,615
Emp Benefits - health Insurance	5,229	6,139	5,627	6,739	6,739
Employee Benefits - Life & Disability	421	568	384	403	403
Emp Benefits Worker's Comp	1,469	1,708	1,503	1,548	1,548
Unemployment Insurance	394	137	259	141	141
Publication-of Legal-Notices	11,451	12,000	9,000	9,000	9,000
Subscriptions to Newspapers and Periodicals	32	250	-	-	-
Membership Dues	13,532	15,000	15,000	15,000	15,000
Postage and Box Rent	400	500	500	500	500
Telephone	12,903	12,000	12,000	12,000	12,000
Pager, Messenger, and Delivery Service	539	2,000	1,000	1,000	1,000
Rentals Equipment	1,995	2,000	3,500	2,000	2,000
Maint Srvc (Contractual) Ofc machines	-	2,000	900	900	900
Professional Srvc	11,947	2,000	3,300	2,000	2,000
Professional Srvc Legal	1,368	5,000	10,000	5,000	5,000
Professional Srvc Accounting, Auditing	15,765	27,000	28,060	28,000	28,000
Miscellaneous Contractual Service	-	5,000	-	-	-
Office Supplies	2,402	2,000	2,000	1,000	1,000
Op Supplies Food and Clothing	1,316	4,500	1,500	1,500	1,500
Materials Miscellaneous	246	700	700	500	500
Travel Transportation, Mileage	6,907	5,000	5,700	5,000	5,000
Travel Convention, Seminar Registration	20,941	16,000	23,000	16,000	16,000
Acquisition of Equipment - Capital Outlay	100	1,000	10,000	1,000	1,000
St. Gabriel Police Department					
Grants	50,000	-	-	-	-
Criminal Court (General Fund)					
Regular Salaries and Wages Regular	76,885	76,008	76,596	76,008	76,008
Regular Salaries and Wages Overtime	-	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	1,115	1,102	1,111	1,102	1,102
Emp Benefits Deferred Compensation	6,250	6,186	6,234	6,186	6,186
Emp Benefits Retirement Contributions	9,791	8,345	8,715	7,391	7,391

Iberville Parish Council
 Plaquemine, Louisiana
 General Fund
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Emp Benefits - health Insurance	7,619	9,299	9,768	10,208	10,208
Employee Benefits - Life & Disability	576	12,032	821	817	817
Emp Benefits Worker's Comp	448	408	432	408	408
Unemployment Insurance	226	207	160	281	281
Publications of Legal Notices	-	-	-	-	-
Op Supplies Food and Clothing	-	-	-	-	-
Public Defender					
Regular Salaries and Wages Regular	21,040	20,800	20,960	20,800	20,800
Regular Salaries and Wages Overtime	11	-	105	-	-
Emp Benefits Retirement Contributions	2,681	2,548	2,580	2,637	2,637
Emp Benefits - health Insurance	5,230	6,139	6,682	6,739	6,739
Employee Benefits - Life & Disability	195	268	277	268	268
Emp Benefits Worker's Comp	126	146	132	146	146
Unemployment Insurance	144	137	128	141	141
Professional Svcs	-	-	30,000	30,000	30,000
District Attorney - Expense Fund					
Operating Services	368,380	468,380	468,380	468,380	468,380
Publications	5,300	5,300	-	-	-
Clerk of Court					
Publication of Legal Notices	-	-	-	-	-
Telephone	225	500	500	500	500
Rentals Equipment	7,181	9,000	9,000	9,000	9,000
Maint Svcs (Contractual) Ofc machines	1,500	-	-	-	-
Technology Fee	-	2,000	2,000	2,000	2,000
Office Supplies	36,733	20,000	20,000	16,850	16,850
Acquisition of Equipment	-	-	-	-	-
Court Attendance	-	-	40,000	10,000	10,000
Acquisition of Equipment - Capital Outlay	149,843	-	-	23,941	23,941
Plaquemine City Court					
Grants to City Court of Plaquemine	47,417	55,000	55,000	55,000	55,000
Grants to City of Plaquemine	26,400	31,200	31,200	31,200	31,200
Plaquemine City Marshall					
Grants to City Marshall	22,500	22,500	22,500	25,600	25,600
Grants to City of Plaquemine	13,200	13,200	13,200	15,600	15,600
Executive -- President, Chairman, etc.					
Regular Salaries and Wages Regular	333,572	330,491	337,714	338,790	338,790
Regular Salaries and Wages Overtime	11,237	-	-	-	-
Other Salaries and Wages	-	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	6,353	6,155	6,222	6,276	6,276
Emp Benefits Deferred Compensation	16,380	16,185	17,194	17,202	17,202
Emp Benefits Retirement Contributions	41,080	37,792	38,656	40,167	40,167
Emp Benefits - health Insurance	20,761	30,695	28,552	33,695	33,695
Employee Benefits - Life & Disability	2,266	2,600	2,637	2,600	2,600
Emp Benefits Worker's Comp	1,982	2,313	2,117	2,372	2,372
Unemployment Insurance	589	683	441	563	563
Publication-of Legal-Notices	3,120	4,000	3,000	-	-
Subscriptions to Newspapers and Periodicals	316	500	500	-	-
Membership Dues	652	1,500	1,000	1,000	1,000
Postage and Box Rent	1,322	1,500	2,000	2,000	2,000
Postage Meter	-	-	-	-	-
Telephone	22,050	23,000	17,000	10,000	10,000
Page, Messenger, and Delivery Service	339	500	500	-	-
Rentals Equipment	248	150	-	-	-
Lease of Vehicles	17,459	14,500	18,000	20,000	20,000
Maint Svcs (Contractual) Ofc machines	-	-	-	-	-
Professional Svcs	-	-	-	-	-

Iberville Parish Council
 Plaquemine, Louisiana
 General Fund
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Professional Svcs Legal	-	2,000	5,000	5,000	5,000
Technology Fee	-	-	-	-	-
Miscellaneous Contractual Service	875	-	-	-	-
Insurance and Surety Bonds	-	-	-	-	-
Insurance Auto Coverage	533	1,000	666	750	750
Insurance Employee Liability Insurance	31,976	47,250	18,835	20,000	20,000
Office Supplies	12,076	10,000	14,100	12,000	12,000
Op Supplies Food and Clothing	4,752	5,000	5,000	5,000	5,000
Op Supplies Vehicle and Equipment	2,822	3,500	1,000	1,000	1,000
Op Supplies Fuel	-	-	1,000	1,000	1,000
Op Supplies Miscellaneous	1,326	1,000	1,000	1,000	1,000
Travel Transportation, Mileage	434	1,000	500	500	500
Travel Convention, Seminar Registration	3,260	10,000	12,000	5,000	5,000
Acquisition of Equipment	1,907	2,000	-	-	-
Grants	9,900	-	9,900	9,900	9,900
Acquisition of Equipment - Capital Outlay	-	5,000	-	2,000	2,000
Registrar of Voters					
Regular Salaries and Wages Regular	36,180	39,733	44,316	43,249	43,249
Emp Benefits FICA or Supplemental Retirement	815	1,132	1,450	1,401	1,401
Emp Benefits Deferred Compensation	2,431	2,538	1,346	1,109	1,109
Emp Benefits Retirement Contributions	1,251	615	861	1,115	1,115
Emp Benefits Worker's Comp	217	278	281	303	303
Unemployment Insurance	389	546	643	563	563
Publication-of Legal-Notices	333	300	-	300	300
Subscriptions to Newspapers and Periodicals	32	50	50	50	50
Membership Dues	-	700	700	700	700
Postage and Box Rent	2,055	1,900	1,000	1,900	1,900
Postage Meter	-	-	-	-	-
Telephone	3,376	3,600	3,600	3,500	3,500
Rentals Equipment	1,942	1,192	1,192	1,200	1,200
Maint Svcs (Contractual) Ofc machines	250	250	250	250	250
Technology Fee	-	-	-	-	-
Insurance and Surety Bonds	100	100	100	100	100
Office Supplies	2,122	2,000	2,000	2,000	1,000
Op Supplies Food and Clothing	119	200	200	200	200
Op Supplies Fuel	-	-	-	-	-
Travel Transportation, Mileage	362	800	800	700	700
Travel Convention, Seminar Registration	270	5,100	5,100	5,000	3,000
Election Expenses	21,775	10,000	500	7,000	7,000
Acquisition of Equipment	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	1,100	-	-	-
Financial Administration					
Regular Salaries and Wages Regular	200,826	225,000	236,282	246,043	246,043
Regular Salaries and Wages Overtime	1,143	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	2,928	3,100	3,417	3,568	3,568
Emp Benefits Deferred Compensation	10,420	10,324	11,578	11,982	11,982
Emp Benefits Retirement Contributions	25,721	27,000	28,945	31,195	31,195
Emp Benefits - health Insurance	19,110	35,000	29,984	40,434	40,434
Employee Benefits - Life & Disability	1,653	2,600	2,557	2,468	2,468
Emp Benefits Worker's Comp	1,205	1,500	1,493	1,722	1,722
Unemployment Insurance	736	800	721	844	844
Publication-of Legal-Notices	949	1,000	2,000	1,000	1,000
Subscriptions to Newspapers and Periodicals	412	500	200	200	200
Membership Dues	855	750	900	900	900
Postage and Box Rent	3,125	30,000	10,000	10,000	10,000
Postage Meter	-	-	-	-	-

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Telephone	5,847	7,000	7,000	7,000	7,000
Rentals	542	-	-	-	-
Rentals Buildings	21,600	21,600	21,600	-	-
Rentals Equipment	5,587	5,000	5,000	5,000	5,000
Lease of Vehicles	5,850	5,400	5,400	5,400	5,400
Maint Svcs (Contractual) Ofc machines	4,700	5,000	-	5,000	5,000
Professional Services	5,826	10,000	10,000	10,000	10,000
Consultant	2,151	10,000	10,000	2,000	2,000
Professional Svcs Legal	-	500	-	-	-
Professional Svcs Accounting, Auditing	12,159	500	500	500	500
Technology Fee	-	3,285	-	-	-
Miscellaneous Contractual Service	3,397	12,000	5,000	2,500	2,500
Insurance Auto Coverage	1,330	1,050	527	600	600
Office Supplies	23,448	14,000	17,000	9,000	9,000
Op Supplies Food and Clothing	2,301	15,000	15,000	5,000	5,000
Op Supplies Vehicle and Equipment	1,088	1,500	300	300	300
Op Supplies Fuel	-	-	700	700	700
Op Supplies Miscellaneous	25	-	-	-	-
Travel Transportation, Mileage	78	500	500	500	500
Travel Convention, Seminar Registration	1,208	5,000	8,000	8,000	8,000
Acquisition of Equipment	3,990	1,000	-	-	-
Accounts Written Off	-	-	-	-	-
Acquisition of Motor Vehicles	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	7,358	10,000	2,500	2,500	2,500
Sales Taxes					
St. Gabriel	210,203	170,000	190,000	150,000	150,000
Human Resources - Personnel Management					
Regular Salaries and Wages Regular	87,033	105,887	70,735	82,511	82,511
Regular Salaries and Wages Overtime	3,716	-	1,331	-	-
Other Salaries and Wages Student	51,345	55,000	37,473	-	-
Emp Benefits FICA or Supplemental Retirement	6,017	3,309	4,159	2,408	2,408
Emp Benefits Deferred Compensation	1,168	780	2,028	1,852	1,852
Emp Benefits Retirement Contributions	9,761	9,466	8,334	7,984	7,984
Emp Benefits - health Insurance	6,224	12,278	7,686	10,108	10,108
Employee Benefits - Life & Disability	602	800	697	620	620
Emp Benefits Worker's Comp	525	741	448	578	578
Unemployment Insurance	1,472	819	799	563	563
Health Insurance Benefits - Other	114,344	10,000	-	-	-
Publication of Legal-Notices	1,163	1,100	3,000	3,000	3,000
Subscriptions to Newspapers and Periodicals	-	-	-	-	-
Membership Dues	-	200	-	-	-
Postage and Box Rent	552	500	750	750	750
Postage Meter	-	-	-	-	-
Telephone	336	500	3,000	3,000	3,000
Rentals Buildings	-	-	-	-	-
Rentals Equipment	-	-	-	-	-
Maint Svcs (Contractual) Office Machines	-	-	-	-	-
Professional Services	2,699	2,700	3,000	3,000	3,000
Professional Svcs Medical and Dental	19,239	16,000	23,000	23,000	23,000
Professional Svcs Legal	4,675	5,000	500	500	500
Technology Fee	-	-	-	-	-
Workers Compensation Premiums	-	-	-	-	-
Insurance Premiums	-	-	-	-	-
Office Supplies	4,632	5,000	5,000	-	-
Op Supplies Food and Clothing	521	2,000	1,500	1,000	1,000
Travel Transportation, Mileage	21	500	1,000	1,000	1,000

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Travel Convention, Seminar Registration	1,661	1,800	1,000	1,000	1,000
Acquisition of Equipment	2,515	2,200	2,200	1,000	1,000
Acquisition of Equipment - Capital Outlay	4,473	-	-	-	-
Sales Tax (Taxation - Collector)					
Regular Salaries and Wages Regular	168,504	168,314	181,528	180,794	180,794
Regular Salaries and Wages Overtime	516	-	1,373	-	-
Other Salaries and Wages Student	-	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	1,182	1,197	2,276	2,151	2,151
Emp Benefits Deferred Compensation	11,361	11,438	11,494	11,438	11,438
Emp Benefits Retirement Contributions	21,531	21,460	20,615	21,340	21,340
Emp Benefits - health Insurance	20,918	24,556	20,634	26,956	26,956
Employee Benefits - Life & Disability	1,371	1,870	2,131	1,870	1,870
Emp Benefits Worker's Comp	1,190	1,178	1,148	1,266	1,266
Unemployment Insurance	581	546	613	704	704
Publication of Legal Notices	-	-	-	-	-
Op Supplies Food and Clothing	-	-	-	-	-
General Services (Other General Administration)					
Regular Salaries and Wages Regular	4,638	55,016	4,701	4,693	4,693
Emp Benefits FICA or Supplemental Retirement	67	798	68	68	68
Deferred Compensation	109	-	131	130	130
Emp Benefits Retirement Contributions	591	7,012	421	75	75
Emp Benefits - health Insurance	504	5,760	835	842	842
Employee Benefits - Life & Disability	64	666	54	52	52
Emp Benefits Worker's Comp	38	385	36	33	33
Unemployment Insurance	20	136	15	141	141
Postage and Box Rent	-	-	-	-	-
Telephone	-	-	-	-	-
Pager, Messenger, and Delivery Service	-	-	-	-	-
Professional Services	-	-	-	-	-
Insurance Auto Coverage	-	-	-	-	-
Office Supplies	-	-	-	-	-
Op Supplies Food and Clothing	-	-	-	-	-
Op Supplies Vehicle and Equipment	-	-	-	-	-
Op Supplies Fuel	-	-	-	-	-
Travel Convention, Seminar Registration	-	-	-	-	-
Acquisition of Equipment	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Planning and Zoning					
Regular Salaries and Wages Regular	-	-	1,500	1,500	1,500
Per Diem	925	1,500	-	-	-
Emp Benefits FICA or Supplemental Retirement	-	-	35	52	52
Emp Benefits Retirement Contributions	-	-	294	456	456
Employee Benefits - Life & Disability	-	-	-	-	-
Emp Benefits Worker's Comp	-	-	17	25	25
Unemployment Insurance	-	-	-	141	141
Publication-of Legal-Notices	281	200	200	200	200
Advertising	-	-	-	-	-
Utilities	1,119	-	-	-	-
Rentals Equipment	-	-	-	-	-
Maint Svcs (Contractual) Office Machines	-	-	-	-	-
Professional Services	170,486	75,000	75,000	-	-
Professional Services Engineering	10,580	6,000	6,000	6,000	6,000
Professional Services Legal	-	-	-	-	-
Office Supplies	-	-	-	-	-
Travel Convention, Seminar Registration	-	-	-	-	-
Grants to Iberville Museum	16,500	18,000	18,000	18,000	18,000

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Information Technology					
Regular Salaries and Wages Regular	34,010	33,488	32,818	33,488	33,488
Regular Salaries and Wages Overtime	217	-	181	-	-
Other Salaries and Wages Student	-	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	644	486	479	486	486
Emp Benefits Deferred Compensation	-	-	-	-	-
Emp Benefits Retirement Contributions	4,056	4,102	4,042	4,246	4,246
Emp Benefits - health Insurance	5,229	6,139	6,682	6,739	6,739
Employee Benefits - Life & Disability	281	394	405	-	-
Emp Benefits Worker's Comp	204	234	207	234	234
Unemployment Insurance	192	137	120	394	394
Publication of Legal Notices	-	-	-	-	-
Subscriptions to Newspapers and Periodicals	-	-	-	-	-
Telephone and Internet Charges	39,430	32,000	40,000	40,000	40,000
Maintenance Contract on CPU Equipment	15,030	30,000	25,000	25,000	25,000
Maintenance Svcs (Contractual) Miscellaneous	-	-	-	-	-
Professional Services	9,483	10,000	5,000	5,000	5,000
Office Supplies - Computer	5,096	5,000	5,000	4,000	4,000
Office Supplies Food and Clothing	-	200	-	-	-
Travel, Transportation and Mileage	-	2,000	-	1,000	1,000
Seminars and Training	-	4,000	-	1,000	1,000
Acquisition of Equipment - Capital Outlay	97,528	25,000	25,000	15,000	15,000
Environmental Services					
Regular Salaries and Wages Regular	49,711	49,067	52,580	55,058	55,058
Regular Salaries and Wages Overtime	920	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	734	711	762	798	798
Deferred Compensation	1,366	1,350	1,360	1,350	1,350
Emp Benefits Retirement Contributions	6,448	6,011	6,441	6,981	6,981
Emp Benefits - health Insurance	189	6,139	1,882	7,000	7,000
Employee Benefits - Life & Disability	392	537	550	-	-
Emp Benefits Worker's Comp	298	343	332	385	385
Unemployment Insurance	150	137	110	537	537
Subscriptions to Newspapers and Periodicals	-	200	-	-	-
Membership Dues	-	200	-	-	-
Printing, Duplicating, Typing, and Binding	-	1,000	-	-	-
Postage and Box Rent	11	200	-	-	-
Postage Meter	-	100	-	-	-
Telephone	459	900	900	900	900
Pager, Messenger, and Delivery Service	27	-	-	-	-
Professional Services Engineering	1,875	8,000	8,000	3,000	3,000
Insurance Auto Coverage	910	1,200	583	650	650
Office Supplies	1,449	900	500	500	500
Office Supplies Food and Clothing	-	200	-	-	-
Op Supplies Vehicle and Equipment	2,075	300	300	300	300
Op Supplies Fuel	-	-	1,000	1,000	1,000
Travel, Transportation and Mileage	-	-	-	-	-
Seminars and Training	544	500	500	500	500
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Insurance - General					
Insurance Miscellaneous	1,560,220	1,400,000	1,800,000	950,000	950,000
Human Resources - Safety Program					
Regular Salaries and Wages Regular	39,471	39,021	39,538	39,021	39,021
Regular Salaries and Wages Overtime	1,140	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	589	566	587	566	566
Emp Benefits Deferred Compensation	263	260	262	260	260
Emp Benefits Retirement Contributions	5,172	4,780	4,817	4,947	4,947

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Emp Benefits - health Insurance	5,229	6,139	6,682	6,739	6,739
Employee Benefits - Life & Disability	326	449	461	449	449
Emp Benefits Worker's Comp	237	273	249	273	273
Unemployment Insurance	146	137	117	141	141
Membership Dues	25	300	-	-	-
Postage Box and Rent	1	-	-	-	-
Telephone	299	500	1,000	1,000	1,000
Pager, Messenger, and Delivery Service	-	-	-	-	-
Rentals Equipment	-	-	-	-	-
Professional srvc	-	500	500	500	500
Insurance Auto Coverage	964	1,050	618	750	750
Office Supplies	1,699	1,000	1,000	1,000	500
Op Supplies Medical, Drugs	-	-	-	-	-
Op Supplies Food and Clothing	219	200	200	200	200
Op Supplies Vehicle and Equipment	2,109	3,000	500	500	500
Op Supplies Fuel	-	-	1,500	1,500	1,500
Materials Miscellaneous	-	500	500	500	500
Travel Transportation, Mileage	-	-	-	-	-
Travel Convention, Seminar Registration	264	2,000	2,000	2,000	2,000
Acquisition of Equipment	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	2,000	2,000	2,000	-
Administration - Sheriff					
Acquisition of Equipment	-	-	-	-	-
K-9 Maintenance	534	500	500	500	500
Miscellaneous - Prisoners	41,394	30,000	30,000	27,000	27,000
Custody of Prisoners					
Insurance Premiums	-	-	-	-	-
Feeding and Maintenance of Prisoners	157,711	145,000	120,000	100,000	100,000
Feeding and Maintenance of Juvenile Prisoners	39,160	20,000	30,000	20,000	20,000
Transportation of Prisoners and Inmates	2,546	5,000	3,000	2,500	2,500
Court Attendance	24,732	20,000	20,000	15,000	15,000
Miscellaneous - Prisoners Filing Fees	1,225	1,000	1,500	-	-
Medical Services					
Regular Salaries and Wages Regular	52,666	51,002	52,191	51,002	51,002
Regular Salaries and Wages Overtime	9,014	-	5,321	-	-
Emp Benefits FICA or Supplemental Retirement	894	740	834	740	740
Emp Benefits Deferred Compensation	-	-	-	-	-
Emp Benefits Retirement Contributions	7,854	6,248	7,045	6,467	6,467
Emp Benefits - health Insurance	10,459	12,278	13,364	13,478	13,478
Employee Benefits - Life & Disability	470	629	648	629	629
Emp Benefits Worker's Comp	309	319	313	319	319
Unemployment Insurance	290	273	243	281	281
Postage and Box Rent	-	50	-	-	-
Telephone	342	150	750	750	750
Pager, Messenger, and Delivery Service	-	-	-	-	-
Rentals Equipment	-	-	-	-	-
Professional Services	227	750	-	-	-
Office Supplies	312	600	600	600	600
Op Supplies Medical, Drugs	24,972	30,950	20,000	20,000	20,000
Op Supplies Food and Clothing	114	500	-	-	-
Acquisition of Equipment	-	1,000	-	-	-
K-9 Maintenance	-	-	-	-	-
Court Attendance	-	-	-	-	-
Medical Assistance - Prisoners	64,268	65,000	65,000	50,000	50,000
Miscellaneous - Prisoners Filing Fees	-	-	-	-	-

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Law Enforcement Other Than Sheriff (JP and Constables)					
Regular Salaries and Wages Regular	97,354	95,554	94,354	95,554	95,554
Emp Benefits FICA or Supplemental Retirement	7,448	7,310	9,655	7,310	7,310
Emp Benefits Worker's Comp	5,057	7,969	9,879	5,953	5,953
Unemployment Insurance	-	-	-	-	-
Membership Dues	-	-	-	-	-
Travel Transportation, Mileage	1,642	2,000	2,000	2,000	2,000
Travel Convention, Seminar Registration	4,398	5,000	5,000	5,000	5,000
Accounts Written Off	-	-	-	-	-
Parish Coroner					
Accounts Written Off	-	-	-	-	-
Professional Services (Autopsy, Trans, Cremations)	35,000	-	-	-	-
Fire Departments					
Grants	-	-	-	-	-
Publication of Legal-Notices	-	-	-	-	-
Professional Services	132,828	131,840	131,840	131,840	131,840
Insurance Tax Rebate to Municipalities	65,529	66,500	66,500	66,500	66,500
Grants to Grosse Tete	125,225	105,000	120,000	120,000	120,000
Grants to Maninquin	125,225	105,000	120,000	120,000	120,000
Grants to Plaquemine	125,225	105,000	120,000	120,000	120,000
Grants to Rosedale	125,225	105,000	120,000	120,000	120,000
Building Inspection					
Regular Salaries and Wages Regular	79,100	102,003	112,125	115,461	115,461
Regular Salaries and Wages Overtime	10	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	1,147	1,479	1,626	1,674	1,674
Emp Benefits Deferred Compensation	861	1,440	-	-	-
Emp Benefits Retirement Contributions	10,071	12,495	13,735	14,639	14,639
Emp Benefits - health Insurance	12,442	18,417	19,731	20,217	20,217
Employee Benefits - Life & Disability	873	1,180	1,865	-	-
Emp Benefits Worker's Comp	475	714	708	808	808
Unemployment Insurance	738	-	360	1,180	1,180
Publication of Legal-Notices	116	1,500	500	1,500	1,500
Membership Dues	50	100	-	100	100
Solid Waste Abandoned Houses	18,488	-	-	-	-
Postage and Box Rent	271	350	850	350	350
Postage Meter	-	-	-	-	-
Telephone	2,596	3,000	3,000	3,000	3,000
Pager, Messenger, and Delivery Service	-	-	-	-	-
Solid Waste Abandoned Houses	-	20,000	50,000	10,000	10,000
Rentals Equipment	-	-	-	-	-
Maint Srvc (Contractual) Office Machines	-	-	-	-	-
Maint Srvc (Contractual) Miscellaneous	-	-	-	-	-
Professional Srvc	245	500	750	500	500
Professional Srvc Legal	-	-	-	-	-
Insurance Auto Coverage	1,646	1,700	1,500	1,500	1,500
Office Supplies	3,075	2,000	800	800	800
Op Supplies Food and Clothing	1,616	1,000	1,000	1,000	1,000
Op Supplies Vehicle and Equipment	4,288	4,000	1,500	1,500	1,500
Op Supplies Fuel	-	-	3,000	3,000	3,000
Op Supplies Miscellaneous	77	-	-	-	-
Travel Convention, Milage	-	-	-	-	-
Travel Convention, Seminar Registration	698	1,500	1,000	1,000	1,000
Acquisition of Equipment	1,516	1,550	-	-	-
Acquisition of Equipment - Capital Outlay	58,503	1,500	-	-	-
Office of Emergency Preparedness					
National Guard	3,500	3,500	-	-	-

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Public Works					
Utility Water	149	150	150	150	150
Maintenance Grounds	6,035	5,500	5,500	5,500	5,500
Street Lighting					
Utilities Electrical Light and Power	62,157	60,000	60,000	60,000	60,000
Gas					
Regular Salaries and Wages Regular	532,833	540,270	604,992	624,239	624,239
Regular Salaries and Wages Overtime	32,563	-	24,824	-	-
Other Salaries and Wages Student	-	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	8,248	7,673	11,147	11,405	11,405
Emp Benefits Deferred Compensation	10,318	10,246	11,495	11,416	11,416
Emp Benefits Retirement Contributions	69,984	64,782	71,423	72,553	72,553
Emp Benefits - health Insurance	95,337	116,640	133,007	134,779	134,779
Employee Benefits - Life & Disability	4,494	6,152	6,893	6,394	6,394
Emp Benefits Worker's Comp	16,000	16,920	18,312	19,106	19,106
Unemployment Insurance	3,557	2,867	3,648	3,377	3,377
Water District No. 3					
Regular Salaries and Wages Regular	105,944	95,765	101,742	95,765	95,765
Regular Salaries and Wages Overtime	22,307	-	12,450	-	-
Emp Benefits FICA or Supplemental Retirement	1,860	1,336	1,634	1,336	1,336
Emp Benefits Deferred Compensation	1,713	1,702	1,722	1,702	1,702
Emp Benefits Retirement Contributions	16,326	11,290	13,842	11,685	11,685
Emp Benefits - health Insurance	16,292	18,038	20,105	20,217	20,217
Employee Benefits - Life & Disability	870	1,099	1,156	1,099	1,099
Emp Benefits Worker's Comp	3,694	2,840	4,794	7,306	7,306
Unemployment Insurance	478	546	325	422	422
Marinas - General Fund					
Maintenance Buildings	211	500	500	500	500
Materials Lumber, Wood Products	1,074	500	500	500	500
Materials Miscellaneous	1,150	5,000	2,000	2,000	2,000
Acquisition of Equipment	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Health Unit					
Regular Salaries and Wages Regular	74,823	74,214	74,606	74,214	74,214
Regular Salaries and Wages Overtime	321	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	1,090	1,076	1,082	1,076	1,076
Emp Benefits Deferred Compensation	1,578	1,560	1,572	1,560	1,560
Emp Benefits Retirement Contributions	9,569	9,091	9,139	9,409	9,409
Emp Benefits - health Insurance	15,688	18,417	20,046	20,217	20,217
Employee Benefits - Life & Disability	667	921	949	921	921
Emp Benefits Worker's Comp	2,685	3,020	2,680	2,673	2,673
Unemployment Insurance	431	410	377	422	422
Publication-of Legal-Notices	-	-	-	-	-
Telephone	4,509	1,300	4,000	1,000	1,000
Pager, Messenger, and Delivery Service	61	150	150	150	150
Maint Srvc (Contractual) Miscellaneous	8,098	7,000	7,000	7,000	7,000
Office Supplies	-	500	500	500	500
Professional Services	-	-	35,000	75,000	75,000
Op Supplies Food and Clothing	1,191	2,500	2,000	2,000	2,000
Rat Elimination Campaign	6,200	6,000	6,500	5,400	5,400
Travel Transportation, Mileage	-	-	-	-	-
Travel Convention, Seminar Registration	-	400	-	-	-
Grants to St. Gabriel Health Clinic	15,000	15,000	15,000	13,500	13,500
Mental Health Program					
Utilities Electrical Light and Power	2,117	4,000	4,000	4,000	4,000
Rentals Buildings	4,800	5,000	5,000	5,000	5,000

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Mosquito/Insect Control					
Regular Salaries and Wages Regular	36,239	49,330	39,721	39,987	39,987
Regular Salaries and Wages Overtime	6,445	-	1,104	1,104	1,104
Emp Benefits FICA or Supplemental Retirement	1,038	1,967	1,169	1,880	1,880
Emp Benefits Retirement Contributions	4,576	3,570	3,503	1,206	1,206
Emp Benefits - health Insurance	6,015	6,139	6,172	3,069	3,069
Employee Benefits - Life & Disability	306	351	317	175	175
Emp Benefits Worker's Comp	4,055	6,480	3,575	2,660	2,660
Unemployment Insurance	282	410	482	352	352
Advertising, Dues and Subscriptions	-	-	-	-	-
Publication-of Legal-Notices	222	250	250	-	-
Membership Dues	25	50	25	-	-
Postage and Box Rent	9	25	25	-	-
Postage Meter	-	-	-	-	-
Telephone	1,440	300	1,500	-	-
Pager, Messenger, and Delivery Service	-	-	-	-	-
Rentals Equipment	-	-	-	-	-
Lease of Vehicles	-	-	-	-	-
Professional Services	-	-	300	300	300
Insurance Auto Coverage	4,278	5,000	5,000	5,500	5,500
Office Supplies	554	500	1,700	-	-
Op Supplies Farm	153,418	100,000	66,875	80,000	80,000
Op Supplies Food and Clothing	29,981	500	200	200	200
Op Supplies Vehicle and Equipment	8,764	-	2,000	2,000	2,000
Op Supplies Fuel	-	-	3,000	3,000	3,000
Materials Miscellaneous	366	500	500	500	500
Small Tools and Equipment	175	500	500	500	500
Travel Milage	22	100	-	-	-
Travel Convention, Seminar Registration	2,650	1,500	2,225	2,225	2,225
Acquisition of Equipment	1,491	1,500	-	-	-
Acquisition of Equipment - Capital Outlay	-	1,000	2,300	1,500	1,500
Animal Control					
Regular Salaries and Wages Regular	81,199	100,703	130,292	140,005	140,005
Regular Salaries and Wages Overtime	6,653	-	11,303	-	-
Emp Benefits FICA or Supplemental Retirement	1,429	1,460	2,053	2,030	2,030
Emp Benefits Deferred Compensation	837	961	4,787	4,944	4,944
Emp Benefits Retirement Contributions	10,868	12,336	16,987	16,546	16,546
Emp Benefits - health Insurance	15,337	24,556	22,680	30,325	30,325
Employee Benefits - Life & Disability	664	882	1,376	1,304	1,304
Emp Benefits Worker's Comp	3,630	5,473	6,756	3,798	3,798
Unemployment Insurance	415	1,129	507	633	633
Publication-of Legal-Notices	840	500	1,500	1,500	1,500
Membership Dues	-	500	500	500	500
Solid Waste	1,405	1,300	1,500	1,500	1,500
Postage and Box Rent	-	50	50	50	50
Postage Meter	-	-	-	-	-
Telephone	2,301	1,400	2,000	2,000	2,000
Pager, Messenger, and Delivery Service	667	600	600	600	600
Radio and Television Services	-	750	-	-	-
Rentals Equipment	-	50	-	-	-
Maintenance Autos and Trucks	2,237	4,000	-	-	-
Maint Svcs (Contractual) Office Machines	-	50	-	-	-
Professional Services	225	200	15,200	30,000	30,000
Miscellaneous Contractual Service	2,400	4,000	10,000	10,000	10,000
Insurance Auto Coverage	4,938	6,300	3,200	3,200	3,200
Office Supplies	3,143	4,000	4,000	5,000	5,000

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 General Fund
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	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Op Supplies Medical, Drugs	2,441	2,500	2,500	2,500	2,500
Op Supplies Uniforms and Related Items	2,384	2,800	2,800	2,800	2,800
Op Supplies Food and Clothing	3,590	3,100	6,100	6,100	6,100
Maintenance of Buildings and Grounds	-	100	5,100	5,100	5,100
Op Supplies Vehicle and Equipment	18,122	16,000	5,000	5,000	5,000
Op Supplies Fuel	-	-	5,000	5,000	5,000
Op Supplies Miscellaneous	4,829	5,750	17,000	20,000	20,000
Small Tools and Equipment	1,162	2,000	500	500	500
Activities	-	500	-	-	-
Adoption/Impoundment	(840)	120	-	-	-
Travel Convention, Seminar Registration	-	500	1,000	1,000	1,000
Acquisition of Equipment	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	-	24,000	5,000	5,000
Animal Control-Humane Society					
Op Supplies Miscellaneous	510	-	-	-	-
Programs for the Elderly					
Regular Salaries and Wages Regular	41,521	41,205	173,937	321,677	321,677
Regular Salaries and Wages Overtime	683	-	255	-	-
Emp Benefits FICA or Supplemental Retirement	612	597	5,466	11,652	11,652
Emp Benefits Deferred Compensation	-	-	382	255	255
Emp Benefits Retirement Contributions	5,375	3,506	15,506	26,494	26,494
Emp Benefits - health Insurance	5,229	6,139	24,632	50,542	50,542
Employee Benefits - Life & Disability	340	471	1,595	2,469	2,469
Emp Benefits Worker's Comp	249	288	5,618	13,285	13,285
Unemployment Insurance	147	137	1,960	2,040	2,040
Postage and Box Rent	21	100	-	-	-
Telephone	-	-	-	-	-
Maintenance Buildings	-	-	-	-	-
Professional Services	12,639	10,000	10,000	10,000	10,000
Miscellaneous Contractual Service	-	-	-	-	-
Office Supplies	3,914	4,000	5,000	-	-
Op Supplies Educational, Recreational and Cultural	-	-	-	-	-
Op Supplies Food and Clothing	1,996	2,000	5,000	1,000	1,000
Op Supplies Vehicle Supplies (gas, oil, antifreeze)	483	-	-	-	-
Op Supplies Fuel	-	-	-	-	-
Materials Equipment and Vehicle Repair Parts	-	-	-	-	-
Acquisition of Equipment	1,555	2,000	6,000	-	-
Other Grants	124,982	115,000	20,000	-	-
Acquisition of Equipment - Capital Outlay	15,497	-	-	-	-
Capital Area Legal Services					
Capital Area Legal Services	10,000	10,000	10,000	10,000	10,000
Veterans Affairs					
Regular Salaries and Wages Regular	776	-	2,211	4,950	4,950
Regular Salaries and Wages Overtime	-	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	59	-	169	379	379
Emp Benefits Retirement Contributions	-	-	-	-	-
Emp Benefits - health Insurance	-	-	-	-	-
Emp Benefits - Life & Disability	-	-	-	-	-
Emp Benefits Worker's Comp	74	-	211	473	473
Unemployment Insurance	16	-	22	-	-
Publication of Legal Notices	-	-	-	-	-
Telephone	327	-	400	400	400
Pager, Messenger, and Delivery Service	69	-	-	-	-
Miscellaneous Contractual Services	-	-	-	-	-
Insurance Auto Coverage	992	-	700	700	700
Office Supplies	75	-	-	-	-

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	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Op Supplies Food and Clothing	4,076	-	-	-	-
Op Supplies Vehicle and Equipment	1,107	-	1,000	1,000	1,000
Op Supplies Fuel	-	-	500	500	500
Materials Miscellaneous	-	-	-	-	-
Soil Conservation Service	2,155	-	6,209	6,209	6,209
Battered Women's Program					
Other Grants	8,500	8,500	8,500	8,500	8,500
Multipurpose Center					
Regular Salaries and Wages Regular	59,564	58,885	59,338	58,885	58,885
Regular Salaries and Wages Overtime	5,853	-	1,238	-	-
Emp Benefits FICA or Supplemental Retirement	949	854	878	854	854
Emp Benefits Retirement Contributions	8,332	7,213	7,421	7,465	7,465
Emp Benefits - health Insurance	10,459	12,278	13,364	13,478	13,478
Employee Benefits - Life & Disability	518	708	728	708	708
Emp Benefits Worker's Comp	2,429	2,428	2,431	2,437	2,437
Unemployment Insurance	289	273	246	281	281
Publication of Legal Notices	-	500	-	-	-
Subscriptions to Newspapers and Periodicals	-	500	-	-	-
Membership Dues	70	500	-	-	-
Advertising	550	3,000	1,000	1,000	1,000
Utilities	-	-	-	-	-
Postage and Box Rent	16	400	200	200	200
Postage Meter	-	-	-	-	-
Telephone	1,587	1,200	1,400	1,200	1,200
Pager, Messenger, and Delivery Service	-	-	-	-	-
Rentals Equipment	2,954	5,000	5,000	4,000	4,000
Maint Srvcs (Contractual) Pest Control	-	-	-	-	-
Maint Srvcs (Contractual) Office Machines	-	-	-	-	-
Professional Services	-	-	-	-	-
Miscellaneous Contractual Service	6,664	10,000	5,000	5,000	5,000
Insurance and Surety Bonds	-	-	-	-	-
Insurance Auto Coverage	823	1,500	600	800	800
Office Supplies	3,197	3,000	3,000	3,000	3,000
Op Supplies Educational, Recreational, and Cultural	200	2,000	-	-	-
Op Supplies Medical	-	-	-	-	500
Op Supplies Janitorial	247	1,500	500	500	500
Op Supplies Food and Clothing	340	1,200	500	500	500
Op Supplies Maintenance of Buildings and Grounds	7,520	10,000	6,000	6,000	6,000
Op Supplies Vehicle and Equipment	7,532	4,000	4,500	4,500	4,500
Op Supplies Fuel	-	-	2,000	2,000	2,000
Op Supplies Miscellaneous	409	2,000	500	1,000	1,000
Small Tools and Equipment	-	2,000	500	1,500	1,500
Official Fees	-	500	500	500	500
Acquisition of Equipment	4,781	6,000	-	-	-
Taxes and Licenses	1,936	2,000	2,000	2,000	2,000
Cost of Goods Sold	11,608	10,000	7,500	10,000	10,000
Acquisition of Equipment - Capital Outlay	5,374	6,000	5,000	5,000	5,000
Rifle Range					
Construction in Progress	-	35,000	-	30,000	30,000
Economic Development --Administration					
Soil Conservation Service	4,000	4,000	4,000	4,000	4,000
Economic Development					
Utilities	-	100	-	-	-
Grants	126,000	126,000	126,000	126,000	126,000
Parish Farm Agent					
Telephone	2,091	2,250	2,250	2,000	2,000

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	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Rentals Equipment	-	-	-	-	-
Maintenance Services (Contractual)	612	850	850	600	600
Office Supplies	1,606	1,000	1,000	700	700
Op Supplies Food and Clothing	456	750	750	250	250
Transportation, Mileage	-	-	-	-	-
Travel Convention, Seminar Registration	1,622	2,000	2,000	-	-
County Agent	36,000	36,000	36,000	36,000	36,000
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Transfers Out					
Transfers to the Bayou Pigeon Fire Department	114,884	105,000	120,000	100,000	100,000
Transfers to the Bayou Sorrel Fire Department	114,883	105,000	120,000	100,000	100,000
Transfers to the Bayou Goula Fire Department	114,884	105,000	120,000	100,000	100,000
Transfers to the Office of Emergency Preparedness	-	-	-	-	-
Transfers to the Coroner	150,000	200,000	200,000	180,000	180,000
Transfers to the Tourism Fund	150,000	150,000	200,000	250,000	250,000
Transfers to the Presidents Council on Drug Abuse	85,000	85,000	85,000	76,500	76,500
Transfers to Fire District No. 1 (East Side)	114,884	105,000	120,000	100,000	100,000
Transfers to the White Castle Fire Department	114,884	105,000	120,000	100,000	100,000
Transfers to Public Building Maintenance	-	-	-	-	-
Transfers to Fire District No. 2 (Bayou Blue)	114,884	105,000	120,000	100,000	100,000
Transfers to Childcare Food Fund	97,147	100,922	100,922	140,225	140,225
Transfers to Office of Social Services	201,600	201,600	201,600	121,600	121,600
Transfer to Commodities	26,200	20,000	20,000	18,000	18,000
Transfers to Headstart Fund	100,000	175,000	271,808	157,500	157,500
Transfers to 911	-	-	-	-	-
Total Expenditures	<u>10,273,234</u>	<u>9,710,337</u>	<u>10,647,568</u>	<u>9,396,950</u>	<u>9,391,950</u>
Total Revenues VS Expenditures	(291,106)	1,484	108,675	(38,941)	(23,941)
Beginning Fund Balance	<u>2,391,647</u>	<u>2,100,541</u>	<u>2,100,541</u>	<u>2,209,216</u>	<u>2,209,216</u>
Ending Fund Balance	<u>2,100,541</u>	<u>2,102,025</u>	<u>2,209,216</u>	<u>2,170,275</u>	<u>2,185,275</u>

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REVENUES

Finance Department:

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. For the coming year, we will not have a significant increase in taxes because the Parish Council voted to adopt adjusted millage rates for 2009.

General Sales and Use Tax

Generally, any major increases or decreases in the Sales and Use Tax receipts are due to industry construction or expansion or lack thereof. We anticipate a 22% decrease in Sales and Use Tax for 2010. The decrease in taxes is attributable to the overall economy in general.

Video Poker

Video Poker revenue decreased during 2009. We have projected video poker revenue at \$135,000 during 2010.

Occupational and Professional License

Iberville Parish collects Occupational License fees from all companies doing business in Iberville Parish. That fee has remained steady for the last several years. We have budgeted revenue of \$315,000 in this category.

Severance Tax on Oil and Gas

Iberville Parish collects up to \$850,000 on all oil, gas and timber severed from Iberville Parish. Those taxes are collected by the State of Louisiana and remitted to Iberville Parish on a quarterly basis.

Parish Royalty Fund

The state gives the parish 10% of the royalties from State owned lands in Iberville Parish. We project the royalty revenue at \$20,000 during 2010.

Criminal Court Fund

At the end of each year, one half of the surplus in this fund is remitted to the parish general fund by law (LRS 15:571.11). For 2009 we did not transfer funds from the criminal court fund and do not anticipate transferring funds for 2010

Sales Tax (Tax Collector):

Refund of Expenditures

Iberville Parish processes payroll on behalf of the Iberville Sales Tax Department. The Sales Tax Department reimburses the parish on a monthly basis. Those reimbursements are deposited within this account code.

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Insurance Fees:

Insurance Fees:

Fees collected by individual funds to cover deductibles in case of vehicle, general liability and property insurance losses.

Utility/Gas Office/Water District #3

Refund of Expenditures

Iberville Parish processes payroll on behalf of the Utility and Water District #3 Offices. The Those Departments reimburse the parish on a monthly basis. Those reimbursements are deposited within this account code.

Animal Control:

Local Intergovernmental Revenues

Funding received from local municipalities for animal control services. Due to rising cost for animal control services we are increasing the fees for services to the municipalities by 3%. The administration will consider re-negotiating the agreement due to an increase in cost.

Multipurpose Center

Rents, Sponsorships, & Concessions

Revenue received from the rental and operation of the Multipurpose Center. The Center is rented out to various organizations for rodeo events, company picnics, and many other events.

EXPENDITURES

**All department heads were required to reduce their budgets by 10%.*

Legislative

Professional Services – Legal

\$5,000 has been budgeted during 2010 in professional services

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District Attorney's Office:

Operating Services

The IPC is mandated by law to pay the necessary and reasonable expenses of the office of the District Attorney.

Clerk of Court:

The IPC is mandated by law to pay the necessary and reasonable expenses of the office of the Clerk of Court.

City Court:

Grant – Plaquemine City Court

State statute and Parish ordinance require partial funding of this court.

Registrar of Voters:

Election Expenses

The election expense for 2010 is based on a possibility of four elections. The election dates are as follows: March 27 – Municipal Primary; May 1 – Municipal General; August 28 – First Party Primary; October 2 – Open Party Primary and Second Party Primary; November 2 – General Election.

Sales Tax:

St. Gabriel

Effective January 1, 2006 Iberville Parish began sharing a portion of the 2/3 cent sales tax with the City of St. Gabriel. The City of St. Gabriel did not share this tax previously because the City was incorporated after the proposition was approved by the voters.

Human Resources:

Health Insurance Benefits – Other

This account was created to manage the cost of Cobra and Retiree Insurance Premiums.

Insurance Premiums

\$950,000 has been budgeted for the Property, General Liability, Workman's Compensation and Auto Insurance for 2010.

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Planning and Zoning:

Professional Services Engineering

\$6,000 is authorized for Engineering fees in relation to the review of plans and prints submitted to the Planning Commission.

Grants to Iberville Museum

\$18,000 is budgeted for 2010 for the operation of the Iberville Museum in Plaquemine.

Information Technology:

Acquisition of Equipment – Capital Outlay

We have budgeted \$15,000 for the upgrade of computer equipment.

Mosquito Abatement:

Op Farm Supplies

\$80,000 was budgeted for 2008 and re-budgeted for 2010 for the purchase of the chemical related to mosquito spraying. Iberville Parish has four mosquito spray trucks.

Gas and Water District: Iberville Parish facilitates paying the salaries for the Iberville Utility Department and Water District #3. Those salaries are fully reimbursed by those offices respectively.

Programs for Elderly: On July 1, 2009, the Iberville Parish Council entered into an annual agreement with the Iberville Parish Council on Aging to provide management of their programs. Iberville Parish council is now responsible for all labor associated with managing the Council on Aging.

Regular Salaries and Wages

This line item authorizes funding for all positions as required by the Council on Aging's federal and state funding sources at a funding level of \$428,414 including benefits.

Other Grants

Because of the above management agreement, Iberville Parish Council no longer provides grant funding for the Council on Aging.

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Capital Area Legal Services:

Grant

Iberville Parish Council provides a \$10,000 grant to Capital Area Legal Services in exchange for a legal service representative. The representative provides legal aid to parish citizens twice a month.

Coroner:

Coroner Fees

Fees paid to the Coroner for services provided in the Parish.

Grants to Fire Departments:

Insurance Tax Rebate for Municipalities

This is the 2% fire rebate on insurance to the fire departments.

Grant to Grosse Tete, Grant to Plaquemine, Grant to Marigouin, and Grant to Rosedale

This is the general fund sales tax allocation for fire protection services to the town/city.

Street Lighting:

Utilities Electrical Light & Power

This line item is for the expenditures associated with the utilities for street lights throughout the parish.

Veteran's Affairs:

Salaries & Benefits

Driver for Veteran's transport van for military funeral of Iberville Parish Veterans.

Soil Conservation Services

Grant for operations to the Office of Veteran's Affairs

Rifle Range:

Rifle Range

The parish plan's on developing a new rifle range facility using existing labor to construct at a cost of \$30,000.

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Economic Development:

Economic Development Grant

This is the contract with the Chamber of Commerce for economic development, including specific goals and objectives, or service measures and accomplishments.



Special Revenue Funds



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OVERVIEW

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted for a specified purpose. Iberville Parish has a total of 26 special revenue funds for the 2010 budget year. The functions of these funds are general government, public safety, public works, health and welfare, and culture and recreation. The Special Revenue Funds are as follows:

GENERAL GOVERNMENT

- The *Criminal Court Fund* accounts for fines and forfeitures of the district court of the Eighteenth Judicial District, but only for that portion from Iberville Parish. Activities of the parishes of West Baton Rouge and Pointe Coupee are included in their respective reports. Expenditures are made from the fund on the motion of the District Attorney and approval of the District Judges.
- The *Public Building Maintenance Fund* provides funds to maintain all public buildings owned by the Parish. Such buildings include, but are not limited to, the parish courthouse, the parish jail, the health unit, the multipurpose center, the maintenance barn, and the animal control shelter. These funds come from ad valorem taxes, a transfer from the General Fund, and a transfer from the Capital Improvement Fund.

PUBLIC SAFETY

- *Coroner's Office Fund* is used to provide financial assistance to the Coroner's Office. The Parish Coroner's Office determines the manner and cause of death for all cases within Iberville Parish, issues death certificates, orders appropriate autopsies, and evaluates the mentally ill and chemically dependent patients.
- Iberville Parish has ten (10) fire service areas, of which the Parish Council helps manage six (6) departments. The Parish is only involved at the fiscal management level by helping assist the fire departments in making sound financial decisions. Of the six (6) departments the Parish manages, four (4) departments strictly operate on a volunteer basis and the other two (2) departments have some personnel that are paid by the municipality in which they are located. Each fire department must go through continuous training, planning, and public education in order to protect life, reduce injury, and conserve property. The six (6) departments the Parish manages fiscal controls are:
 - ❖ The *Bayou Pigeon Fire Department Fund* accounts for the operation of the volunteer fire department in the Bayou Pigeon area. Financing is provided by a state two percent fire insurance rebate program, a transfer from the General Fund for their pro-rata share of the sales tax revenue, and interest earnings.
 - ❖ The *Bayou Sorrel Fire Department Fund* accounts for the operation of the volunteer fire department in the Bayou Sorrel area. Financing is provided by a state two percent

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fire insurance rebate program, a transfer from the General Fund for their pro-rata share of the sales tax revenue, and interest earnings.

- ❖ The *Bayou Goula Volunteer and Rescue Fund* accounts for the operation of the volunteer fire department in the Bayou Goula area. Financing is provided by a state two per cent fire insurance rebate program, a transfer from the General Fund for their pro-rata share of the sales tax revenue, and interest earnings.
 - ❖ The *East Iberville Fire District No. 1 Fund* accounts for the operations of the fire department in the eastern portion of the parish. Major financing is provided by ad valorem taxes and a transfer from the General Fund for their pro-rata share of the sales tax revenue.
 - ❖ The *White Castle Fire Department Fund* accounts for the operation of the fire department in the White Castle area. Financing is provided by a transfer from the General Fund for their pro-rata share of the sales tax revenue and a state two per cent fire insurance rebate program.
 - ❖ The *Bayou Blue Fire District No. 2 Fund* accounts for the operations of the volunteer fire department in portions of former Ward 7 of the parish. Major financing is provided by ad valorem taxes, a transfer from the General Fund for their pro-rata share of the sales tax revenue, and a state two per cent fire insurance rebate program.
- In times of emergencies the mission of the Iberville Parish Council Office of Emergency Preparedness is: to plan and prepare practical response programs for the protection of life and property in the event of disasters; to direct, mobilize, and coordinate utilization of local resources; to support political subdivision in conducting of emergency and disaster operations to save lives; to protect property, relieve human suffering, sustain survivors, and repair essential facilities; and to coordinate and direct restoration and recovery operations in the disaster areas.
- ❖ *911 Telephone Assistance Fund* accounts for the 911 telephone enhancement project. Major financing is provided by user fees assessed on residential telephone service.
 - ❖ *Office of Emergency Preparedness Fund* accounts for the public protection during emergencies. Financing is provided by pro-rata appropriations from municipalities within the parish, Parish Council and a federal matching grant for administrative costs from the Federal Emergency Management Agency.

PUBLIC WORKS

- The *Solid Waste Fund* is supported by parish-wide sales tax revenue. The Solid Waste Department is responsible for the collection and disposal of garbage within the Parish. They work closely with the Parish's garbage collection service to insure that the needs of all residents are met.

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- The Department of Public Works (DPW) is responsible for a wide variety of activities including the maintenance and construction of Parish roads and bridges, maintenance of drainage facilities, and maintenance of all machinery, equipment, and Parish vehicles. DPW is also available during natural disasters to assist residents in the protection of their homes.
 - ❖ *Drainage Maintenance Fund* is the government's primary fund for maintenance of drainage facilities throughout the parish. This fund is supported by parish-wide property tax revenue.
 - ❖ *Parish Transportation Fund* accounts for the maintenance of all parish roads. Major financing is provided by the State of Louisiana Parish Transportation Fund and interest earnings.
 - ❖ *Sales Tax Roads Fund* is the Parish's primary fund for maintenance and outlay of roads and bridges throughout the parish. This fund is supported by parish-wide sales tax revenue.

HEALTH AND WELFARE

- *President's Council on Drug Abuse Fund* provides for the operations of the substance abuse clinic which provides counseling for all parish residents with regard to prevention and treatment. Financing is provided by grants and transfers from the General Fund.
- The Office of Community Services (OCS) manages the local funding of federal programs made available to qualifying low income persons in various areas of the parish. The funds received from the federal, state, and local government provide a wide range of human and economic development services and activities. The largest program is the Head Start Program.
 - ❖ *Child Care Food Fund* program accounts for federal funds received to initiate, maintain, or expand non-profit food service programs for children and other eligible people in non-residential child care or adult day institutions.
 - ❖ *CSBG Fund* program accounts for federal funds that are used to reduce the causes and consequences of poverty within a community.
 - ❖ *F.E.M.A. Utility Assistance Fund* accounts for federal funds used to provide assistance in the case of an emergency.
 - ❖ *Head Start Program Fund* accounts for federal funds received for early childhood development.
 - ❖ *Low Income Home Energy Assistance Fund (LIHEAP)* program accounts for federal funds that are used to help low-income people meet the costs of home energy.

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- ❖ *Section 8 Housing Fund* accounts for federal funds that are used to help low-income families obtain decent, safe, and sanitary housing through a system of rental subsidies.
- ❖ *USDA Commodities Fund* program accounts for federal funds that are used to provide surplus commodities to low-income households.
- ❖ *Disaster Relief Fund* was created to manage donations made from local businesses. The donations are used during crises to help the community and individuals get through a difficult time.

CULTURE AND RECREATION

- The *Visitor's Enterprise Fund* accounts for state funding dedicated to tourism in Iberville Parish. Through the Office of Tourism, we are able to promote our Parish, bringing new people and new ideas to the area.

BUDGET HIGHLIGHTS

GENERAL GOVERNMENT

Public Building Maintenance

The Public Building Maintenance Fund is responsible for the maintenance of all Parish owned buildings. Due to budget constraints for 2010 we have not budgeted the remainder of renovations to the Iberville ARC building for 2010. During 2009 we expended \$150,000 completely refurbishing the outside of the ARC building. We will continue the renovation of the Iberville ARC Building during 2011. The remainder of the building maintenance budget will be used for ordinary expenditures such as utilities, basic maintenance, pest control services, janitorial services, and many other day to day operations.

PUBLIC SAFETY

Fire Departments

The State of Louisiana requires all Fire Departments to obtain a fire rating from the Property Insurance Association of Louisiana (PIAL). Fire ratings are normally performed every 5 years. If a department expands, acquires new equipment, or if the rating falls two or more grades during the last testing, then the department may be tested more often. We strive to budget and work with each fire department to improve weaknesses. Our goal is to continue lowering fire ratings so that all of Iberville Parish can reap the benefits.

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Overview of Fund Structure – Special Revenue Funds
2010 Operating and Capital Budgets

During 2010 some departments will be undergoing evaluations, hoping to improve the current fire rating for that department. These departments may undergo additional training or purchase new equipment in order to help improve the rating. We continue to look for new ways to improve the fire ratings for all areas of Iberville. The Iberville Parish Council encourages all fire departments to undergo ratings periodically.

Office of Emergency Preparedness

The Office of Emergency Preparedness (OEP) receives grants for communication equipment, personal protective equipment, and hazardous materials training. The Office of Emergency Preparedness has received grants from the Office of Domestic Preparedness State Homeland Security Program and UASI. During 2009 OEP received grant funds for Homeland Security totaling \$300,000. We currently do not anticipate any grant funding for 2010.

PUBLIC WORKS

Department of Public Works

For this coming budget year, the Iberville Parish Department of Public Works will continue to maintain and improve the Parish roads, bridges, and drainage facilities. We issued \$10,500,000 in bonds dedicated for the purpose of constructing and resurfacing almost half of Iberville's inventory of roads during 2008. We will issue an additional \$7,000,000 in bonds to complete the South Iberville Road Program during the first quarter of 2009. All major road construction will be funded through the Road Construction Capital Improvement Fund and the Highway 1148 Capital Improvement Fund

Due to increase operational cost, coupled with no increase in property taxes, we have not budgeted any major drainage projects for 2010, nor have we budgeted the purchase of any drainage equipment.

HEALTH AND WELFARE

Federal Funds

The Office of Community Services continues to assist those citizens in need. Many residents seek assistance for food, utilities, education, and housing assistance. All federal revenues are fully disbursed. Federal programs are amended when additional funding is received.

For the 2010 budget year, it is our hope that fewer families will need assistance. If less assistance is required by the residents, then that means more families are self-sufficient and can financially support themselves. This would contribute to an overall betterment of the Parish.

Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
 2010 Operating and Capital Budgets

PERFORMANCE MEASURES

PUBLIC SAFETY

Fire Departments

Performance Indicator	2008 Actual	2009 Target	2010 Target
1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits.			
a) Bayou Goula Fire Department rating	Unrated	7	7
b) Bayou Pigeon Fire Department rating (last rated 2001)	5	4	4
c) Bayou Sorrel Fire Department rating (last rated 2005)	5	5	5
d) Fire District #1 Fire Department rating (last rated 2004)	5	5	5
e) Fire District #2 Fire Department rating (last rated 2001)	4	4	4
f) White Castle Fire Department rating - In city limits (last rated 2001)	4	4	4
g) White Castle Fire Department rating - Out city limits (last rated 2001)	7	6	7
* Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PIAL for rating			

PUBLIC WORKS

Department of Public Works

Performance Indicators	2008 Actual	2009 Target	2010 Target
<i>Parish Roads and Bridges</i>			
1. To maintain roads and bridges through an ongoing rehabilitation program.			
b) Miles			
• Constructed or Re-surfaced	20	20	5
c) Bridges			
• Constructed	0	0	1
<i>Parish Drainage</i>			
1. To provide adequate parish-wide drainage			
a) Major drainage projects completed	0	0	0

Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
 2010 Operating and Capital Budgets

SOLID WASTE

Performance Indicators	2008 Actual	2009 Target	2010 Target
<i>Solid Waste Department</i>			
1. To minimize garbage collection problems within the Parish by holding the garbage collection provider accountable for services rendered in the area. a) # of complaints by residents regarding service * New provider was hired during August 2006	89	97	100

HEALTH AND WELFARE

Federal Funds

Performance Indicators	2008 Actual	2009 Target	2010 Target
1. To assist lower income citizens with food, utilities, and housing needs. a) CSBG # of clients assisted b) FEMA # of clients assisted c) LIHEAP # of clients assisted d) OCS # of clients assisted e) Section 8 # of clients assisted f) USDA # of commodities distributed	589 61 360 35 30 15,000	750 106 831 50 42 18000	750 106 831 50 42 18000
<i>Head Start</i>			
1. To prepare the children for the transition into kindergarten. a) % of children who recognize the alphabet b) % of children who exhibit early math skills c) % of children who can follow spoken directions	67% 85% 98%	63% 54% 95%	98% 85% 99%

CULTURE AND RECREATION

Visitor Enterprise Fund (Tourism)

Performance Indicators	2008 Actual	2009 Target	2010 Target
1. To promote Iberville Parish in order to bring in more visitors to the area. a) # of events sponsored by the tourist commission	10	12	12

Iberville Parish Council
Plaquemine, Louisiana
Bayou Pigeon Volunteer Fire Department
2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
Insurance Tax	3,450	3,500	3,514	3,550	3,550
Federal Grants	-	-	-	-	-
Interest Earnings	2,984	1,000	1,000	500	500
Miscellaneous	16,801	-	-	-	-
Transfers from the General Fund	114,884	105,000	120,000	100,000	100,000
Proceeds from Sale of Assets	-	-	58,000	-	-
Total Revenues	<u>138,119</u>	<u>109,500</u>	<u>182,514</u>	<u>104,050</u>	<u>104,050</u>
Expenditures					
Fire Administration					
Publication of Legal Notices	-	100	100	100	100
Subscriptions to Newspapers and Periodicals	-	200	200	200	200
Membership Dues	220	400	400	400	400
Utilities Electrical Light and Power	2,032	500	2,000	2,000	2,000
Utilities Water	422	250	500	250	250
Maint Srvcs (Contractual) Pest Control	-	200	-	200	200
Professional Srvcs	-	500	-	500	500
Professional Srvcs Accounting, Auditing	300	200	-	200	200
Insurance and Surety Bonds	1,465	7,300	3,000	3,500	3,500
Insurance Auto Coverage	7,269	9,500	6,000	7,000	7,000
Insurance Employee Liability Insurance	3,197	3,200	3,600	4,000	4,000
Office Supplies	-	500	500	500	-
Materials Miscellaneous	15	1,000	1,000	500	500
Fire Fighting					
Op Supplies Food and Clothing	348	4,000	4,000	4,000	4,000
Op Supplies Vehicle and Equipment	838	4,516	1,500	4,000	4,000
Op Supplies Fuel	-	-	-	-	-
Acquisition of Equipment	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	18,280	-	-	-	-
Fire Training					
Travel Convention, Seminar Registration	-	2,000	-	-	-
Fire Communications					
Communications	3,000	3,000	9,000	3,000	3,000
Telephone	971	1,000	1,000	1,000	1,000
Pager, Messenger, and Delivery Service	99	-	-	-	-
Radio and Television Services	-	3,000	-	3,000	3,000
Acquisition of Equipment	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	4,000	6,000	2,500	2,500
Fire Repair Services					
Maintenance Machinery and Equipment	4,396	6,000	6,000	6,000	6,000
Maintenance of Buildings and Grounds	625	15,000	4,000	5,000	5,000
Materials	-	5,000	-	5,000	5,000

Iberville Parish Council
 Plaquemine, Louisiana
 Bayou Pigeon Volunteer Fire Department
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Materials Equipment and Vehicle Repair Parts	610	-	-	-	-
Acquisition of Equipment	-	-	-	-	-
Medical Services					
Op Supplies Medical, Drugs	-	4,000	-	4,000	4,000
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Fire Stations and Buildings					
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Long-term Debt Redeemed	57,385	42,354	42,354	21,865	21,865
Interest on Long-term Debt	3,849	2,080	2,080	353	353
OEP Grants					
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Total Expenditures	<u>105,321</u>	<u>119,800</u>	<u>93,234</u>	<u>79,068</u>	<u>78,568</u>
Total Revenues VS Expenditures	32,798	(10,300)	89,280	24,982	25,482
Beginning Fund Balance	<u>94,522</u>	<u>127,320</u>	<u>127,320</u>	<u>216,600</u>	<u>216,600</u>
Ending Fund Balance	<u>127,320</u>	<u>117,020</u>	<u>216,600</u>	<u>241,582</u>	<u>242,082</u>

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel Volunteer Fire Department
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Insurance Tax	5,039	5,000	5,140	5,200	5,200
Interest Earnings	5,084	1,000	1,500	500	500
Transfers from the General Fund	114,883	105,000	120,000	100,000	100,000
Loan Proceeds	-	-	-	-	-
Total Revenues	125,006	111,000	126,640	105,700	105,700
Expenditures					
Fire Administration					
Publication-of Legal-Notices	86	80	80	100	100
Utilities Electrical Light and Power	3,600	4,000	3,000	4,000	4,000
Utilities Water	236	250	300	300	300
Postage and Box Rent	94	100	100	100	100
Telephone	689	1,000	1,000	1,000	1,000
Maint Srvcs (Contractual) Pest Control	650	600	300	650	650
Professional Srvcs Accounting, Auditing	200	200	200	200	200
Insurance Auto Coverage	2,418	2,500	5,442	6,000	6,000
Insurance and Surety Bonds	3,198	3,200	3,525	4,000	4,000
Office Supplies	291	500	500	800	800
Fire Fighting					
Op Supplies Uniforms and Related Items	-	600	-	600	600
Op Supplies Food and Clothing	-	250	-	500	500
Op Supplies Vehicle and Equipment	1,925	5,000	5,000	5,000	5,000
Op Supplies Fuel	-	-	500	500	500
Acquisition of Equipment - Capital Outlay	36,483	10,000	342,000	13,500	13,500
Fire Training					
Op Supplies Operating Supplies	-	500	6,500	500	500
Op Supplies Food and Clothing	450	500	-	500	500
Travel Convention, Seminar Registration	-	-	-	-	-
Acquisition of Equipment	-	-	-	-	-
Fire Communication					
Communications	3,000	4,500	4,500	4,500	4,500
Radio and Television Services	-	2,000	2,000	2,500	2,500
Acquisition of Equipment	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	8,025	5,000	6,500	10,000	10,000
Fire Repair Services					
Maintenance Grounds	-	1,000	1,500	1,000	1,500
Maintenance Buildings	-	3,000	8,000	4,000	4,000
Maintenance Autos and Trucks	4,977	5,000	3,000	5,000	5,000
Maintenance Machinery and Equipment	385	2,000	1,000	2,000	2,000
Op Supplies - Janitorial	-	-	-	1,000	1,000

Iberville Parish Council
 Plaquemine, Louisiana
 Bayou Sorrel Volunteer Fire Department
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Op Supplies Maint of Bldgs & Grounds	-	-	-	-	-
Materials Miscellaneous	235	1,000	1,000	-	-
Acquisition of Equipment - Capital Outlay	-	10,000	-	9,250	9,250
Medical Services					
Op Supplies Medical, Drugs	-	320	-	500	500
Op Supplies Food and Clothing	425	200	-	800	800
Fire Stations and Buildings					
Long-Term Debt Redeemed	35,000	35,000	35,000	-	-
Interest on Long-Term Debt	2,879	963	963	-	-
Total Expenditures	<u>105,246</u>	<u>99,263</u>	<u>431,910</u>	<u>78,800</u>	<u>79,300</u>
Total Revenues VS Expenditures	19,760	11,738	(305,270)	26,900	26,400
Beginning Fund Balance	<u>411,395</u>	<u>431,155</u>	<u>431,155</u>	<u>125,885</u>	<u>125,885</u>
Ending Fund Balance	<u>431,155</u>	<u>442,893</u>	<u>125,885</u>	<u>152,785</u>	<u>152,285</u>

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Volunteer Fire Department
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Insurance Tax	4,057	4,000	4,135	4,200	4,200
Interest Earnings	5,993	1,000	300	500	500
Transfers from the General Fund	114,884	105,000	120,000	100,000	100,000
Proceeds from Sale of Assets	706	-	-	-	-
Total Revenues	125,640	110,000	124,435	104,700	104,700
Expenditures					
Fire Protection					
Grants to Baou Goula Volunteer Fire	118,835	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Fire Administration					
Utilities Electrical Light and Power	-	-	-	-	-
Utilities Gas	-	-	-	-	-
Utilities Water	-	-	-	-	-
Utilities Sewer	11	-	-	-	-
Telephone	-	-	-	-	-
Professional Services	-	-	-	-	-
Professional Svcs Accounting, Auditing	-	-	-	-	-
Insurance and Surety Bonds	463	9,000	500	-	-
Insurance Auto Coverage	3,055	3,500	3,521	4,000	4,000
Liability Insurance	3,197	3,500	3,521	3,500	3,500
Office Supplies	-	-	-	-	-
Grants to Baou Goula Volunteer Fire	-	59,826	117,000	57,200	57,200
Fire Fighting					
Op Supplies Food and Clothing	-	-	-	-	-
Op Supplies Vehicle and Equipment	180	200	200	-	-
Op Supplies Fuel	-	-	-	-	-
Acquisition of Buildings	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	208,691	-	-	40,000	40,000
Fire Training					
Travel Convention, Seminar Registration	-	-	-	-	-
Fire Communications					
Communications	-	-	-	-	-
Telephone	(17)	-	-	-	-
Pager, Messenger, and Delivery Service	-	-	-	-	-
Radio and Television Services	-	-	-	-	-
Fire Repair Services					
Maintenance Buildings	-	-	-	-	-
Maintenance Machinery and Equipment	-	-	-	-	-
Maintenance of Buildings and Grounds	-	-	-	-	-
Materials Equipment and Vehicle Repair Parts	-	-	-	-	-
Materials Miscellaneous	-	-	-	-	-

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Volunteer Fire Department
2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Acquisition of Equipment - Capital Outlay	-	-	125,000	-	-
Fire Stations and Buildings					
Acquisition of Buildings	197,025	-	-	-	-
Total Expenditures	<u>531,440</u>	<u>76,026</u>	<u>249,742</u>	<u>104,700</u>	<u>104,700</u>
Total Revenues VS Expenditures	(405,800)	33,974	(125,307)	-	-
Beginning Fund Balance	<u>595,232</u>	<u>189,432</u>	<u>189,432</u>	<u>64,125</u>	<u>64,125</u>
Ending Fund Balance	<u>189,432</u>	<u>223,406</u>	<u>64,125</u>	<u>64,125</u>	<u>64,125</u>

Iberville Parish Council
 Plaquemine, Louisiana
Office of Emergency Preparedness
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Hazard Mitigation					
Federal Grants	15,000	-	-	-	-
Office of Emergency Preparedness					
Federal Grants	40,854	-	350,000	-	-
State Grants	-	-	-	-	-
Local Grants	7,500	-	-	-	-
General Government - Local Gov. Grant	67,123	69,137	69,137	71,211	71,211
Gifts and Donations	-	500	3,000	-	-
Refunds of Expenditures	10	-	-	-	-
Transfers from the General Fund	-	-	-	-	-
OEP - Grant Management					
Federal Grants	6,553	-	-	-	-
Total Revenues	137,040	69,637	422,137	71,211	71,211
Expenditures					
Hazard Mitigation					
Professional Services	15,000	-	-	-	-
Office of Emergency Preparedness					
Regular Salaries and Wages Regular	60,931	60,008	61,507	60,008	60,008
Regular Salaries and Wages Overtime	5,972	-	-	-	-
Emp Benefits FICA or Supplemental	970	870	892	870	870
Emp Benefits Deferred Compensation	6,059	6,001	6,047	6,001	6,001
Emp Benefits Retirement Contributions	8,521	7,351	7,535	7,608	7,608
Emp Benefits - health Insurance	5,743	6,139	6,682	6,739	6,739
Employee Benefits - Life & Disability	545	581	595	581	581
Emp Benefits Worker's Comp	366	420	388	420	420
Unemployment Insurance	153	137	104	141	141
Publication-of Legal-Notices	734	200	-	200	200
Subscriptions to Newspapers and Periodicals	32	200	-	300	300
Membership Dues	-	300	-	300	300
Postage and Box Rent	170	300	-	300	300
Postage Meter	-	-	-	-	-
Telephone	7,396	-	-	-	-
Pager, Messenger, and Delivery Service	84	500	-	-	-
Radio and Television Services	-	400	-	400	400
Computerized Ring Down System	7,873	8,000	5,000	3,000	3,000
Rentals Equipment	2	2,000	-	2,000	-
Lease of Vehicles	4,550	-	4,200	4,200	4,200
Maintenance Machinery and Equipment	1,002	2,500	3,000	2,500	2,500
Maint Srvc (Contractual) Office Machines	-	-	-	-	-
Professional Services	17,500	5,000	1,000	5,000	2,000
Professional Srvc Legal	-	-	-	-	-
Professional Srvc Accounting, Auditing	200	-	-	-	-
Miscellaneous Contractual Service	2,823	3,000	3,000	3,000	3,000
Insurance and Surety Bonds	486	500	500	500	500

Iberville Parish Council
 Plaquemine, Louisiana
 Office of Emergency Preparedness
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Office Supplies	2,854	2,700	3,500	2,800	2,800
Op Supplies - Janitorial	182	400	400	400	400
Op Supplies Food and Clothing	2,931	2,000	1,000	3,000	2,000
Op Supplies Vehicle and Equipment	3,495	-	-	-	-
Materials Miscellaneous	457	2,200	1,000	2,200	-
Travel Transportation, Mileage	414	1,500	1,000	1,000	1,000
Travel Convention, Seminar Registration	100	2,500	1,000	2,000	1,000
Acquisition of Equipment	-	-	400,000	-	-
Communications	1,122	1,000	1,000	1,000	1,000
Grants	-	-	-	-	-
Accounts Written Off	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	9,830	-	-	-	-
Total Expenditures	<u>168,497</u>	<u>116,707</u>	<u>509,350</u>	<u>116,468</u>	<u>107,268</u>
Total Revenues VS Expenditures	(31,457)	(47,070)	(87,213)	(45,257)	(36,057)
Beginning Fund Balance	<u>289,995</u>	<u>258,538</u>	<u>258,538</u>	<u>171,325</u>	<u>171,325</u>
Ending Fund Balance	<u>258,538</u>	<u>211,468</u>	<u>171,325</u>	<u>126,068</u>	<u>135,268</u>

Iberville Parish Council
Plaquemine, Louisiana
Drainage Fund
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Ad Valorem Taxes	1,733,950	1,800,000	1,800,000	1,850,000	1,850,000
State Grants - Public Works	-	-	-	-	-
Federal Grants	93,432	-	-	-	-
Flood Control	-	-	-	-	-
State Shared Revenue	53,430	55,000	55,000	55,000	55,000
Interest Earnings	11,876	15,000	1,500	1,500	1,500
Refunds of Expenditures	4,500	-	-	-	-
Loan Proceeds	-	-	-	-	-
Proceeds from Sales of Assets	-	-	-	-	-
Total Revenues	1,897,188	1,870,000	1,856,500	1,906,500	1,906,500
Expenditures					
Drainage Maintenance -- Administration					
Regular Salaries and Wages Regular	104,997	112,570	108,108	119,850	119,850
Regular Salaries and Wages Overtime	8,199	-	108	-	-
Emp Benefits FICA or Supplemental Retirement	2,667	2,535	2,613	3,092	3,092
Emp Benefits Deferred Compensation	5,967	5,951	5,996	5,951	5,951
Emp Benefits Retirement Contributions	12,310	12,006	10,535	10,207	10,207
Emp Benefits - health Insurance	7,820	9,208	10,023	10,108	10,108
Employee Benefits - Life & Disability	812	851	871	851	851
Emp Benefits Worker's Comp	6,793	4,839	6,229	5,074	5,074
Unemployment Insurance	302	273	220	281	281
Election Expenses	44,586	45,000	-	-	-
Drainage Maintenance -- Storm Drainage					
Regular Salaries and Wages Regular	591,978	630,157	635,578	649,782	649,782
Regular Salaries and Wages Overtime	82,731	-	20,117	-	-
Emp Benefits FICA or Supplemental Retirement	8,956	8,549	9,515	10,709	10,709
Emp Benefits Deferred Compensation	4,814	4,265	7,655	7,605	7,605
Emp Benefits Retirement Contributions	85,166	76,175	75,056	67,770	67,770
Emp Benefits - health Insurance	105,828	131,988	147,147	148,257	148,257
Employee Benefits - Life & Disability	6,626	7,509	7,536	7,605	7,605
Emp Benefits Worker's Comp	83,806	106,300	85,183	80,675	80,675
Unemployment Insurance	3,349	3,003	3,320	3,095	3,095
Publication-of Legal-Notices	863	500	2,500	500	500
Membership Dues	105	100	100	100	100
Utilities Electrical Light and Power	595	2,000	1,500	2,000	2,000
Postage and Box Rent	-	-	-	-	-
Telephone	861	1,200	1,200	2,000	2,000
Radio and Television Services	-	5,000	1,000	5,000	5,000
Rentals Equipment	98,274	50,000	50,000	-	-
Lease of Vehicles	-	-	-	-	-
Professional Services	51,019	-	-	-	-

Iberville Parish Council
Plaquemine, Louisiana
Drainage Fund
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Professional Svcs Engineering	-	-	-	-	-
Professional Svcs Legal	-	-	-	-	-
Professional Svcs Accounting, Auditing,	130	-	-	-	-
Miscellaneous Contractual Service	5,275	10,000	165,000	50,000	50,000
Insurance And Surety Bonds	-	-	-	-	-
Insurance Auto Coverage	33,425	35,000	38,520	40,000	40,000
Insurance Employee Liability Insurance	23,982	25,000	26,409	28,000	28,000
Office Supplies	-	-	-	-	-
Op Supplies Farm	76,143	50,000	150,000	100,000	100,000
Op Supplies Janitorial	-	-	-	-	-
Op Supplies Food and Clothing	772	1,000	1,000	1,000	1,000
Op Supplies Vehicle and Equipment	461,814	350,000	250,000	300,000	300,000
Op Supplies Fuel	-	-	100,000	100,000	100,000
Road Materials- Gravel, Sand, Dirt, Shell,	27,416	20,000	-	-	-
Materials Cement and Metal Pipes/Fittings	53,684	60,000	50,000	50,000	50,000
Materials Lumber, Wood Products	9,652	3,000	5,000	5,000	5,000
Materials Miscellaneous	45,111	20,000	20,000	5,000	5,000
Small Tools and Equipment	3,080	1,000	2,500	1,000	1,000
Travel Milage	-	-	-	-	-
Travel Convention, Seminar Registration	846	1,000	1,000	1,000	1,000
Acquisition of Equipment	-	500	500	500	500
CDL License and Physicals	186	500	500	500	500
Acquisition of Equipment - Capital Outlay	-	-	-	201,623	201,623
Buildings/Grounds/General Plant	-	-	-	-	-
Major Repairs	-	-	-	-	-
Construction In Progress Drainage	-	-	-	-	-
Long-Term Debt Redeemed	149,079	154,846	154,846	39,677	39,677
Interest on Long-Term Debt	11,204	5,436	5,346	394	394
Transfers to the Road Construction Fund	-	-	-	-	-
Drainage Maintenance -- Marinas					
Rentals Miscellaneous	100	-	100	100	100
Miscellaneous Contractual Service	-	-	-	-	-
Total Expenditures	<u>2,221,323</u>	<u>1,957,261</u>	<u>2,162,831</u>	<u>2,064,306</u>	<u>2,064,306</u>
Total Revenues VS Expenditures	(324,135)	(87,261)	(306,331)	(157,806)	(157,806)
Beginning Fund Balance	<u>1,476,580</u>	<u>1,152,445</u>	<u>1,152,445</u>	<u>846,114</u>	<u>846,114</u>
Ending Fund Balance	<u>1,152,445</u>	<u>1,065,184</u>	<u>846,114</u>	<u>688,308</u>	<u>688,308</u>

Iberville Parish Council
 Plaquemine, Louisiana
Coroner's Office
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Federal Grants	1,022	-	-	-	-
Fees for Services - Grosse Tete	2,836	825	1,600	1,200	1,200
Fees for Services - Maringouin	1,500	1,470	1,800	1,600	1,600
Fees for Services - Plaquemine	16,265	20,000	20,000	20,000	20,000
Fees for Services - Rosedale	400	1,605	100	1,700	1,700
Fees for Services - St. Gabriel	-	-	-	-	-
Fees for Services - White Castle	6,005	5,805	5,805	5,000	5,000
Fees for Services - Iberville	35,000	35,000	35,000	35,000	35,000
Fees for Services - Other Customers	11,555	16,196	16,196	16,200	16,200
Court Costs, Fees, Charges	1,292	916	916	-	-
Interest Earnings	95	179	179	179	179
Refunds of Expenditures	4,942	3,350	10,000	10,000	10,000
Transfers from the General Fund	150,000	200,000	200,000	180,000	180,000
Total Revenues	230,912	285,346	291,596	270,879	270,879
Expenditures					
Emp Benefits -Health Insurance	2,055	-	-	-	-
Subscriptions to Newspapers and Periodicals	32	-	100	32	32
Membership Dues	450	450	450	450	450
Advertising	82	-	-	-	-
Printing, Duplicating, Typing, and Binding	613	-	-	-	-
Utilities Electrical Light and Power	2,112	2,800	1,800	2,500	2,500
Utilities Water	-	-	-	-	-
Postage and Box Rent	470	720	230	700	700
Telephone	3,381	5,400	4,500	4,000	4,000
Radio and Television Services	180	360	-	360	360
Rentals Buildings	6,100	7,800	7,500	7,500	7,500
Maint Srvc (Contractual) Janitorial	1,375	-	-	1,500	1,500
Professional Services	25,400	28,910	28,910	29,000	29,000
Mental Health	15,200	15,000	14,000	12,500	12,500
Professional Services Legal	321	-	-	-	-
Professional Srvc Accounting, Auditing	1,547	-	251	1,000	1,000
Professional Srvc Photographic	1,400	240	240	-	-
Professional Srvc Laboratory Testing	-	-	540	-	-
Insurance Employee Liability Insurance	10,872	10,972	12,537	12,537	12,537
Workers Compensation Premiums	627	2,546	1,500	1,700	1,700
Insurance Premiums	1,754	11,520	3,000	13,585	13,585
Office Supplies	2,690	3,600	2,000	3,000	3,000
Op Supplies Educational, Recreational	1,700	2,400	-	-	-

Iberville Parish Council
 Plaquemine, Louisiana
 Coroner's Office
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Op Supplies Medical, Drugs	536	4,200	2,000	3,200	3,200
Op Supplies Food and Clothing	1,857	2,400	1,000	1,400	1,400
Op Supplies Vehicle and Equipment	4,871	4,500	1,500	1,000	1,000
Op Supplies Fuel	-	-	400	500	500
Op Supplies Law Enforcement Supplies	603	-	-	-	-
Small Tools and Equipment	1,136	-	-	-	-
Travel Transportation, Mileage	310	-	100	100	100
Travel Convention, Seminar Registration	-	-	150	150	150
Househole (Janitorial, Laundry, etc.)	-	-	-	1,170	1,170
Statutory Payments to the Coroner	167,615	184,126	185,398	190,060	190,060
Acquisition of Equipment - Capital Outlay	12,396	-	-	-	-
Total Expenditures	<u>267,685</u>	<u>287,944</u>	<u>268,106</u>	<u>287,944</u>	<u>287,944</u>
Total Revenues VS Expenditures	<u>(36,773)</u>	<u>(2,598)</u>	<u>23,490</u>	<u>(17,065)</u>	<u>(17,065)</u>
Beginning Fund Balance	<u>37,737</u>	<u>964</u>	<u>964</u>	<u>24,454</u>	<u>24,454</u>
Ending Fund Balance	<u>964</u>	<u>(1,634)</u>	<u>24,454</u>	<u>7,389</u>	<u>7,389</u>

Iberville Parish Council
 Plaquemine, Louisiana
Criminal Court Fund
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Court Costs, Fees, Charges	451,546	450,000	450,000	450,000	450,000
Fines and Forfeitures	62,790	50,000	50,000	50,000	50,000
Interest Earnings	8,676	12,000	750	750	750
Refunds of Expenditures	-	-	-	-	-
Total Revenues	523,012	512,000	500,750	500,750	500,750
Expenditures					
Criminal Court					
Regular Salaries and Wages Regular	56,816	50,560	55,215	50,560	50,560
Emp Benefits FICA or Supplemental	824	733	800	733	733
Emp Benefits Deferred Compensation	3,230	3,195	3,220	3,195	3,195
Emp Benefits Retirement Contributions	3,785	2,912	2,730	2,154	2,154
Emp Benefits - health Insurance	2,967	3,077	3,722	3,649	3,649
Employee Benefits - Life & Disability	487	631	706	631	631
Emp Benefits Worker's Comp	320	354	334	354	354
Unemployment Insurance	215	203	185	209	209
Publication-of Legal-Notices	-	200	-	-	-
Subscriptions to Newspapers and Periodicals	-	-	-	-	-
Telephone	8,809	10,000	10,000	10,000	10,000
Pager, Messenger, and Delivery Service	-	-	-	-	-
Rentals Equipment	4,962	5,000	5,000	5,000	5,000
Maint Srvc (Contractual) Ofc machines	413	2,000	1,000	1,000	1,000
Professional Srvc	10,435	15,000	15,000	15,000	15,000
Professional Srvc Medical and Dental	1,950	10,000	5,000	5,000	5,000
Professional Srvc Legal	-	-	-	-	-
Professional Srvc Accounting, Auditing	300	300	300	300	300
Technology Fee	-	-	-	-	-
Office Supplies	30,337	10,000	25,000	10,000	10,000
Op Supplies Food and Clothing	11	1,000	1,000	1,000	1,000
Op Supplies Miscellaneous	-	-	-	-	-
Travel Convention, Seminar Registration	1,918	2,000	2,000	2,000	2,000
Acquisition of Equipment	5,691	2,000	3,000	3,000	3,000
Statutory Payments to the General Fund	128,614	150,000	-	-	-
Professional Services - Law Enforcement	226,342	100,000	225,000	225,000	225,000
K-9 Maintanace	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Juror and Witness Fees					
Regular Salaries and Wages Regular	5,385	4,682	4,682	4,682	4,682
Emp Benefits FICA or Supplemental	412	355	395	356	356
Emp Benefits Worker's Comp	32	33	30	33	33
Publication-of Legal-Notices	2,794	1,200	-	-	-
Professional Services	-	-	-	-	-
Juror and Witness Fees	128,954	125,000	125,000	125,000	125,000

Iberville Parish Council
 Plaquemine, Louisiana
Criminal Court Fund
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Acquisition of Equipment	165	-	-	-	-
Total Expenditures	<u>626,168</u>	<u>500,435</u>	<u>489,319</u>	<u>468,856</u>	<u>468,856</u>
Total Revenues VS Expenditures	(103,156)	11,565	11,431	31,894	31,894
Beginning Fund Balance	<u>264,314</u>	<u>161,158</u>	<u>161,158</u>	<u>172,589</u>	<u>172,589</u>
Ending Fund Balance	<u>161,158</u>	<u>172,723</u>	<u>172,589</u>	<u>204,483</u>	<u>204,483</u>

Iberville Parish Council
 Plaquemine, Louisiana
Visitor Enterprise Fund
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Hotel Motel Sales and Use Tax	36,131	35,000	35,000	35,000	35,000
State Grants	3,500	-	-	-	-
Local Grants - Dow Community Grant	-	-	-	-	-
Refunds of Expenditures	400	-	450	-	-
Transfer In from General Fund	50,000	150,000	200,000	250,000	250,000
Total Revenues	<u>90,031</u>	<u>185,000</u>	<u>235,450</u>	<u>285,000</u>	<u>285,000</u>
Expenditures					
Iberville Tourism					
Regular Salaries and Wages Regular	38,210	97,414	27,599	35,000	35,000
Regular Salaries and Wages Overtime	40	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	1,577	398	400	600	600
Emp Benefits Retirement Contributions	2,750	12,000	3,381	4,140	4,140
Emp Benefits - health Insurance	5,662	12,500	6,680	6,360	6,360
Employee Benefits - Life & Disability	571	800	344	1,000	1,000
Emp Benefits Worker's Comp	226	192	174	300	300
Unemployment Insurance	277	137	124	250	250
Publications of Legal Notices	-	1,000	1,000	1,000	1,000
Publications of Reports / Minutes	-	100	-	-	-
Subscriptions to Newspapers and Periodicals	-	-	-	-	-
Membership Dues	1,140	1,600	-	-	-
Advertising	22,535	24,000	80,000	30,000	30,000
Printing, Duplicating, Typing and Binding	2,442	6,500	6,500	6,500	6,500
Postage and Box Rent	275	2,000	1,500	1,500	1,500
Postage Meter	-	-	-	-	-
Telephone	2,752	3,000	1,500	1,500	1,500
Rentals Equipment	-	-	-	-	-
Maint Svcs (Contractual) Furniture, Ofc	-	-	-	-	-
Miscellaneous Contractual Services	29,575	20,000	45,000	60,000	60,000
Insurance And Surety Bonds	1,585	1,700	948	2,500	2,500
Insurance Auto Coverage	823	1,000	1,250	1,500	1,500
Office Supplies	3,836	2,000	2,000	-	-
Op Supplies - Janitorial	-	-	-	-	-
Op Supplies Food and Clothing	892	2,000	2,000	-	-
Op Supplies Vehicle Supplies (oil, gas, antifreeze)	2,445	250	750	-	-
Op Supplies Fuel	-	-	500	-	-
Miscellaneous	-	-	-	-	-
Travel Transportation, Mileage	48	100	700	-	-
Travel Convention, Seminar Registration	410	400	700	-	-
Trade Shows/Special Events	2,171	2,500	7,000	2,500	2,500
Travel Miscellaneous	315	-	-	-	-

Iberville Parish Council
Plaquemine, Louisiana
Visitor Enterprise Fund
2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Acquisition of Equipment	-	-	-	-	-
Grants (Dow Community Grant)	-	10,000	-	-	-
Accounts Written Off	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	2,000	4,000	4,000	4,000
Welcome Center North Iberville					
Regular Salaries and Wages Regular	-	60,000	20,000	97,000	97,000
Emp Benefits FICA or Supplemental Retirement	-	7,650	3,000	10,000	10,000
Emp Benefits - health Insurance	-	-	1,500	6,360	6,360
Employee Benefits - Life & Disability	-	-	200	900	900
Emp Benefits Worker's Comp	-	-	500	500	500
Unemployment Insurance	-	-	-	-	-
Postage and Box Rent	-	200	-	500	500
Rentals Equipment	-	3,000	700	-	-
Maint Srvcs (Contractual) Furniture, Ofc	-	1,000	1,000	1,000	1,000
Miscellaneous Contractual Service	-	-	-	-	-
Office Supplies	-	3,000	3,000	1,000	1,000
Op Supplies - Janitorial	-	500	500	500	500
Op Supplies Food and Clothing	-	500	500	500	500
Travel Convention, Seminar Registration	-	500	500	3,000	3,000
Acquisition of Equipment	-	5,000	5,000	1,500	1,500
Total Expenditures	<u>120,557</u>	<u>284,941</u>	<u>230,450</u>	<u>281,410</u>	<u>281,410</u>
Total Revenues VS Expenditures	(30,526)	(99,941)	5,000	3,590	3,590
Beginning Fund Balance	<u>49,825</u>	<u>19,299</u>	<u>19,299</u>	<u>24,299</u>	<u>24,299</u>
Ending Fund Balance	<u>19,299</u>	<u>(80,642)</u>	<u>24,299</u>	<u>27,889</u>	<u>27,889</u>

Iberville Parish Council
 Plaquemine, Louisiana
President's Council on Drug Abuse
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Substance Abuse Prevention					
Federal Grants	52,141	47,500	47,500	50,350	50,350
Substance Abuse Prevention - Port Allen					
State Grants-Public Works	-	-	-	-	-
Substance Abuse Treatment					
Federal Grants	73,290	74,500	74,500	67,068	67,068
Health and Welfare - Service Fees	5,628	6,500	6,500	6,500	6,500
Transfers from the General Fund	85,000	85,000	85,000	76,500	76,500
Substance Abuse - Drug Court					
Court Cost, Fees, Charges	260	400	400	400	400
Court Fines	66,695	65,000	65,000	65,000	65,000
Substance Abuse Coping Skills Grant					
State Grants-Public Works	-	-	-	-	-
Total Revenues	283,014	278,900	278,900	265,818	265,818
Expenditures					
Substance Abuse Prevention					
Regular Salaries and Wages Regular	3,096	3,007	4,204	5,782	5,782
Emp Benefits FICA or Supplemental Retirement	45	44	61	84	84
Emp Benefits Deferred Compensation	19	-	-	-	-
Emp Benefits Retirement Contributions	360	368	352	183	183
Emp Benefits - health Insurance	22	798	440	1,685	1,685
Employee Benefits - Life & Disability	40	37	53	71	71
Emp Benefits Worker's Comp	19	21	27	40	40
Unemployment Insurance	26	18	16	35	35
Professional Services	38,000	41,937	-	54,150	54,150
Office Supplies	11,940	10,007	-	9,150	9,150
Op Supplies - Janitorial	-	-	-	-	-
Travel Transportation, Mileage	-	-	-	-	-
Substance Abuse Treatment					
Regular Salaries and Wages Regular	73,464	68,945	68,301	66,169	66,169
Emp Benefits FICA or Supplemental Retirement	1,065	1,000	990	959	959
Emp Benefits Deferred Compensation	1,119	936	943	936	936
Emp Benefits Retirement Contributions	9,052	8,446	8,019	7,220	7,220
Emp Benefits - health Insurance	5,552	10,866	7,456	11,119	11,119
Employee Benefits - Life & Disability	692	740	744	706	706
Emp Benefits Worker's Comp	441	483	430	463	463
Unemployment Insurance	365	242	207	232	232
Advertising, Dues and Subscriptions	197	500	-	-	-

Iberville Parish Council
Plaquemine, Louisiana
President's Council on Drug Abuse
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Publication-of Legal-Notices	-	-	-	-	-
Utilities	4,690	3,400	3,400	4,000	4,000
Postage and Box Rent	24	200	200	200	200
Postage Meter	-	-	-	-	-
Telephone	2,035	3,400	2,000	2,000	2,000
Pager, Messenger, and Delivery Service	152	200	200	200	200
Rentals Equipmenet	-	-	-	-	-
Maint Srvcs (Contractual)	933	1,000	2,000	2,000	2,000
Professional Services	42,450	44,061	44,061	46,200	46,200
Legal - Filling Fees	600	600	600	600	600
Insurance and Surety Bonds	-	-	5,093	6,000	6,000
Office Supplies	5,882	6,000	6,000	6,000	6,000
Op Supplies - Janitorial	-	100	100	100	100
Op Supplies Food and Clothing	2,549	2,500	2,500	2,500	2,500
Travel Transportation, Mileage	305	700	700	700	700
Travel Convention, Seminar Registration	1,182	2,000	2,000	2,000	2,000
Acquisition of Equipment - Captial Outlay	-	-	-	-	-
Substance Abuse - Drug Court					
Regular Salaries and Wages Regular	38,441	83,425	60,585	75,000	75,000
Emp Benefits FICA or Supplemental Retirement	2,607	6,046	4,296	4,500	4,500
Emp Benefits Deferred Compensation	105	104	105	104	104
Emp Benefits Retirement Contributions	686	665	486	626	626
Emp Benefits - health Insurance	523	614	668	700	700
Employee Benefits - Life & Disability	49	55	56	55	55
Emp Benefits Worker's Comp	230	584	385	500	500
Unemployment Insurance	505	696	971	900	900
Postage and Box Rent	-	-	-	-	-
Maint Srvcs (Contractual) Office Machines	-	-	-	-	-
Maint Srvcs (Contractual) Miscellaneous	-	-	-	-	-
Professional Services	13,836	14,000	14,000	14,000	14,000
Substance Abuse Coping Skills Grant					
Professional Services	-	-	-	-	-
Office Supplies	767	-	-	-	-
Total Expenditures	264,065	318,745	242,649	327,869	327,869
Total Revenues VS Expenditures	18,949	(39,845)	36,251	(62,051)	(62,051)
Beginning Fund Balance	201,152	220,101	220,101	256,352	256,352
Ending Fund Balance	220,101	180,256	256,352	194,301	194,301

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side)
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Ad Valorem Taxes	113,047	112,000	113,000	115,000	115,000
State Grants	-	-	-	-	-
State Shared Revenue	7,059	7,000	7,000	7,000	7,000
Insurance Tax	16,969	17,000	17,347	18,000	18,000
Fees for Services - Other Customers	12,500	12,500	12,500	12,500	12,500
Interest Earnings	5,378	6,000	1,000	1,000	1,000
Miscellaneous	3,000	-	-	-	-
Refunds of Expenditures	-	-	-	-	-
Transfers from the General Fund	114,884	105,000	120,000	100,000	100,000
Proceeds from General Long Term Loans	-	-	-	300,000	300,000
Proceeds from the Sale of Assets	-	-	-	-	-
Federal Grants	-	-	-	-	-
Total Revenues	272,837	259,500	270,847	553,500	553,500
Expenditures					
Fire Administration					
Publications of Legal Notices	-	-	-	-	-
Membership Dues	-	300	-	-	-
Utilities	8,371	8,000	8,000	8,000	8,000
Utilities Gas	-	-	-	-	-
Utilities Water	450	900	900	900	900
Utilities Sewer	213	200	200	200	200
Maint Srvcs Office Machines	-	300	-	-	-
Professional Services	-	1,500	-	1,000	1,000
Professional Srvcs Accounting, Auditing	684	1,250	1,250	1,250	1,250
Insurance and Surety Bonds	1,944	2,000	2,000	2,000	2,000
Insurance Auto Coverage	14,631	14,650	16,861	17,500	17,500
Insurance Employee Liability Insurance	3,198	3,200	3,600	4,000	4,000
Office Supplies	592	1,500	1,500	1,500	1,500
Election Expenses	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Fire Fighting					
Op Supplies Food and Clothing	-	3,000	3,000	3,000	3,000
Op Supplies Vehicle and Equipment	22,166	25,000	15,000	10,000	10,000
Op Supplies Fuel	-	-	10,000	10,000	10,000
Acquisition of Equipment	3,376	10,000	10,000	2,500	2,500
Acquisition of Equipment - Capital Outlay	26,485	-	-	-	-
Acquisition of Equipment - Capital Outlay	1,190	15,000	-	10,000	10,000
Fire Training					
Travel Convention, Seminar Registration	1,516	2,500	2,500	2,500	2,500
Fire Communications					
Communications	3,000	4,000	4,000	4,000	4,000

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side)
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Telephone	2,672	3,200	3,200	3,200	3,200
Pager, Messenger, and Delivery Service	103	-	-	-	-
Radio and Television Services	3,850	5,000	5,000	5,000	5,000
Communications - Capital Outlay	47,904	10,000	-	25,000	25,000
Fire Repair Services	-	-	-	-	-
Maintenance Buildings	3,434	5,000	10,000	6,000	6,000
Maintenance Autos, Trucks, Machinery and	27,338	30,000	30,000	30,000	30,000
Maintenance of Buildings and Grounds	16,263	10,000	10,000	10,000	10,000
Materials Miscellaneous	4,397	5,000	5,000	20,000	20,000
Small Tools and Equipment	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Medical Services	-	-	-	-	-
Op Supplies Medical, Drugs	4,596	8,000	5,000	8,000	8,000
Fire Stations and Buildings	-	-	-	-	-
Rentals	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	306,372	-	-	300,000	300,000
Long-Term Debt Redeemed	67,651	70,697	70,697	24,791	24,791
Interest on Long-Term Debt	10,600	8,225	8,225	6,451	6,451
Total Expenditures	<u>582,996</u>	<u>248,422</u>	<u>225,933</u>	<u>516,792</u>	<u>516,792</u>
Total Revenues VS Expenditures	(310,159)	11,078	44,914	36,708	36,708
Beginning Fund Balance	<u>527,998</u>	<u>217,839</u>	<u>217,839</u>	<u>262,753</u>	<u>262,753</u>
Ending Fund Balance	<u>217,839</u>	<u>228,917</u>	<u>262,753</u>	<u>299,461</u>	<u>299,461</u>

Iberville Parish Council
 Plaquemine, Louisiana
White Castle Fire Department
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
Insurance Tax	14,920	15,000	15,250	16,000	16,000
Transfers from the General Fund	114,884	105,000	120,000	100,000	100,000
Total Revenues	<u>129,804</u>	<u>120,000</u>	<u>135,250</u>	<u>116,000</u>	<u>116,000</u>
Expenditures					
Fire Administration					
Professional Svcs Accounting, Auditing	200	200	200	200	200
Insurance and Surety Bonds	1,501	1,300	1,550	2,000	2,000
Insurance Auto Coverage	5,121	4,300	5,902	6,500	6,500
Grants to White Castle	122,982	114,200	127,598	107,300	107,300
Fire Stations and Buildings					
Long-Term Debt Redeemed	-	-	-	-	-
Interest on Long-Term Debt	-	-	-	-	-
Total Expenditures	<u>129,804</u>	<u>120,000</u>	<u>135,250</u>	<u>116,000</u>	<u>116,000</u>
Total Revenues VS Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
Plaquemine, Louisiana
Parish Transportation Fund
2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
Parish Road Funds	414,104	350,000	390,000	400,000	400,000
Interest Earnings	5,143	20,000	2,500	2,500	2,500
Total Revenues	<u>419,247</u>	<u>370,000</u>	<u>392,500</u>	<u>402,500</u>	<u>402,500</u>
Expenditures					
Maintenance Roads and Streets	55,316	50,000	50,000	50,000	50,000
Op Supplies Farm	-	-	-	-	-
Road Materials- Gravel, Sand, Dirt, Shell,	155,043	252,000	252,000	252,000	252,000
Materials Cement and Metal Pipes/Fittings	22,607	60,000	60,000	60,000	60,000
Materials Lumber, Wood Products	3,376	5,000	5,000	5,000	5,000
Materials Paint, Oils, Glass	44	500	500	500	500
Materials Miscellaneous	1,049	1,000	1,000	1,000	1,000
Small Tools and Equipment	755	1,500	1,500	1,500	1,500
Construction in Progress - Roads	-	-	-	200,000	200,000
Transfers to the Road Construction Fund	-	250,000	250,000	-	-
Total Expenditures	<u>238,190</u>	<u>620,000</u>	<u>620,000</u>	<u>570,000</u>	<u>570,000</u>
Total Revenues VS Expenditures	181,057	(250,000)	(227,500)	(167,500)	(167,500)
Beginning Fund Balance	<u>425,728</u>	<u>606,785</u>	<u>606,785</u>	<u>379,285</u>	<u>379,285</u>
Ending Fund Balance	<u>606,785</u>	<u>356,785</u>	<u>379,285</u>	<u>211,785</u>	<u>211,785</u>

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Ad Valorem Taxes	1,042,570	1,075,000	1,075,000	1,100,000	1,100,000
General Sales and Use	720,000	720,000	720,000	720,000	720,000
State Grants	-	-	-	-	-
Federal Grants	38,062	-	-	-	-
Interest Earnings	1,409	15,000	1,000	1,000	1,000
Refunds of Expenditures	4,217	-	1,500	-	-
Refunds of Expenditures	-	-	-	-	-
Transfers from the General Fund	-	-	-	-	-
Transfers from Capital Improvement Fund	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Total Revenues	1,806,258	1,810,000	1,797,500	1,821,000	1,821,000
Expenditures					
Registrar of Voters					
Utilities	-	-	-	-	-
Utilities Electrical Light and Power	1,645	1,500	1,500	1,500	1,500
Maintenance Buildings	730	1,500	5,000	1,500	1,500
Insurance and Surety Bonds	4,520	4,500	3,184	3,200	3,200
Acquisition of Equipment	-	200	-	-	-
Public Building Maintenance -- Courthouse					
Regular Salaries and Wages Regular	262,584	291,970	303,788	325,593	325,593
Regular Salaries and Wages Overtime	37,361	-	27,705	-	-
Emp Benefits FICA or Supplemental	6,660	7,495	8,482	9,159	9,159
Emp Benefits Deferred Compensation	8,865	8,850	9,803	9,870	9,870
Emp Benefits Retirement Contributions	32,267	28,504	32,389	31,358	31,358
Emp Benefits - health Insurance	33,890	42,973	46,931	47,173	47,173
Employee Benefits - Life & Disability	2,231	2,513	2,620	2,621	2,621
Emp Benefits Worker's Comp	23,783	20,883	25,830	23,542	23,542
Unemployment Insurance	1,913	2,184	3,189	2,383	2,383
Publication-of Legal-Notices	76	100	300	100	100
Membership Dues	-	-	-	-	-
Utilities Electrical Light and Power	190,516	150,000	150,000	150,000	150,000
Postage and Box Rent	-	-	-	-	-
Telephone	24,225	15,000	22,344	15,000	15,000
Pager, Messenger, and Delivery Service	-	-	-	-	-
Lease of Vehicles	-	-	-	-	-
Maintenance Grounds	1,852	3,000	10,000	3,000	3,000
Maintenance Buildings	125,909	90,000	175,000	50,000	50,000
Maint. Autos, Trucks, Machinery and Equip.	-	-	-	-	-
Maint Srvcs (Contractual) Pest Control	2,506	-	-	-	-
Professional Srvcs	69,617	5,000	-	-	-

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Professional Svcs Legal	-	-	-	-	-
Professional Svcs Accounting, Auditing	500	500	-	-	-
Miscellaneous Contractual Service	-	-	-	-	-
Insurance and Surety Bonds	147,968	150,000	151,577	155,000	155,000
Insurance Auto Coverage	4,767	5,000	5,500	6,000	6,000
Insurance Employee Liability Insurance	15,988	17,000	17,606	18,500	18,500
Office Supplies	159	200	200	200	200
Op Supplies - Janitorial	12,373	11,500	15,000	10,000	10,000
Op Supplies Food and Clothing	7,069	950	4,500	1,000	1,000
Op Supplies Vehicle and Equipment	24,089	25,000	10,000	10,000	10,000
Op Supplies Fuel	-	-	8,000	8,000	8,000
Materials Miscellaneous	-	-	-	-	-
Small Tools and Equipment	1,929	1,000	2,000	1,000	1,000
Acquisition of Equipment	1,310	2,500	7,000	1,000	1,000
Accounts Written Off	-	-	-	-	-
Acquisition of Motor Vehicles	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	34,615	60,000	10,000	10,000	10,000
Building/Grounds/General Plant	124,003	10,000	-	-	-
Long-Term Debt Redeemed	-	-	-	-	-
Interest on Long-Term Debt	-	-	-	-	-
Public Building Maint --Fixed Assets & Record					
Utilities Electrical Light and Power	3,366	3,500	3,500	3,500	3,500
Maintenance Buildings	398	200	200	25,000	25,000
Insurance and Surety Bonds	6,017	6,500	3,995	4,500	4,500
Op Supplies - Janitorial	-	-	-	-	-
Veteran's Memorial					
Utilities Electrical Light and Power	2,040	2,000	2,000	2,000	2,000
Maintenance Grounds	17,841	13,000	13,000	13,000	13,000
Office of Emergency Preparedness					
Utilities Electrical Light and Power	28,260	20,000	18,000	18,000	18,000
Maintenance Buildings	63,451	4,900	7,500	4,000	4,000
Maint Svcs (Contractual) Pest Control	1,030	1,000	1,100	1,100	1,100
Insurance and Surety Bonds	5,802	6,000	-	5,943	6,200
Public Building Maintenance -- Jail					
Utilities Electrical Light and Power	132,763	125,000	125,000	125,000	125,000
Utilities Gas	18,454	25,000	15,000	15,000	15,000
Utilities Water	131	500	500	500	500
Rentals Equipment	2,592	1,000	2,500	2,500	2,500
Maintenance Buildings	60,559	40,000	45,000	30,000	30,000
Maint. Autos, Trucks, Machinery and Equip.	-	-	-	-	-
Maint Svcs (Contractual) Pest Control	1,068	-	1,100	1,100	1,100
Insurance and Surety Bonds	44,177	48,000	44,653	46,000	46,000

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Jail Material and Supplies	29,787	28,000	28,000	28,000	28,000
Op Supplies - Janitorial	-	-	-	-	-
Small Tools and Equipment	-	-	-	-	-
Acquisition of Equipment	275	300	300	300	300
Acquisition of Equipment - Capital Outlay	2,250	-	-	-	-
Public Building Maintenance -- Substations					
Regular Salaries and Wages Regular	8,400	8,320	8,704	8,320	8,320
Emp Benefits FICA or Supplemental	643	636	666	636	636
Emp Benefits Worker's Comp	780	773	808	773	773
Unemployment Insurance	169	273	390	273	273
Utilities	-	-	-	-	-
Utilities Electrical Light and Power	11,050	12,000	9,000	9,000	9,000
Utilities Sewer	1,390	600	800	800	800
Maintenance Grounds	3,944	1,500	3,500	2,500	2,500
Maintenance Buildings	13,901	15,000	5,000	10,000	10,000
Maint Svcs (Contractual) Pest Control	240	240	900	900	900
Insurance and Surety Bonds	1,818	2,500	2,463	2,600	2,600
Op Supplies - Janitorial	686	700	700	700	700
Acquisition of Equipment - Capital Outlay	8,500	-	-	-	-
Sales Tax Roads					
Maintenance Grounds	30	-	-	-	-
Maintenance Buildings	63,100	35,000	35,000	35,000	35,000
Maint Svcs (Contractual) Janitorial	-	-	-	-	-
Small Tools and Equipment	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Public Building Maintenance -- IARC Building					
Publication of Legal Notices	151	200	200	200	200
Maintenance Buildings	6,404	3,000	3,000	3,000	3,000
Insurance and Surety Bonds	5,914	6,500	6,500	6,500	6,500
Acquisition of Equipment - Capital Outlay	-	100,000	-	-	-
Health Unit					
Utilities	19,375	18,000	18,000	18,000	18,000
Utilities Electrical Light and Power	-	-	-	-	-
Maintenance Grounds	477	1,000	500	1,000	1,000
Maintenance Buildings	8,913	5,000	10,000	5,000	5,000
Maintenance Machinery and Equipment	-	100	-	-	-
Maint Svcs (Contractual) Pest Control	683	900	1,140	1,140	1,140
Maint Svcs (Contractual) Janitorial	29,544	27,360	27,360	28,000	28,000
Insurance and Surety Bonds	13,827	14,500	14,165	15,500	15,500
Op Supplies - Janitorial	3,488	3,000	3,000	3,000	3,000
Op Supplies Food and Clothing	775	800	800	800	800

Iberville Parish Council
 Plaquemine, Louisiana
 Public Building Maintenance
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Animal Control					
Utilities Electrical Light and Power	13,198	10,000	12,000	12,000	12,000
Maintenance Buildings	4,051	2,000	3,000	3,000	3,000
Maint Srvc (Contractual) Pest Control	812	400	400	400	400
Insurance and Surety Bonds	3,362	2,200	3,500	3,500	3,500
Op Supplies - Janitorial	102	500	500	500	500
Programs for the Elderly					
Regular Salaries and Wages Regular	39,634	46,301	48,236	47,341	47,341
Regular Salaries and Wages Overtime	2,937	-	599	-	-
Emp Benefits FICA or Supplemental	1,299	1,768	1,907	1,847	1,847
Emp Benefits Deferred Compensation	-	-	-	-	-
Emp Benefits Retirement Contributions	4,022	3,649	3,613	3,629	3,629
Emp Benefits - health Insurance	5,229	6,139	6,682	6,739	6,739
Employee Benefits - Life & Disability	314	346	356	346	346
Emp Benefits Worker's Comp	3,682	3,500	12,853	30,513	30,513
Unemployment Insurance	368	410	670	422	422
Utilities	444	-	-	-	-
Telephone	309	500	750	750	750
Utilities	-	-	-	-	-
Maintenance Grounds	2,922	3,000	8,300	5,000	5,000
Maintenance Buildings	18,284	1,500	10,000	2,000	2,000
Maintenance Grounds	-	800	-	-	-
Maint Srvc (Contractual) Pest Control	1,050	-	500	500	500
Insurance and Surety Bonds	13,316	13,400	26,632	28,000	28,000
Op Supplies Maint. of Buildings and Grounds	-	-	-	-	-
Op Supplies - Janitorial	2,427	2,500	2,500	2,500	2,500
Small Tools and Equipment	550	700	700	700	700
Acquisition of Equipment - Capital Outlay	1,632	2,000	7,000	1,500	1,500
Acquisition of Equipment - Capital Outlay	13,107	-	-	-	-
Public Building Maintenance -- Civic Center					
Maintenance Grounds	2,527	3,000	-	-	-
Maintenance Buildings	4,003	30,000	30,000	30,000	30,000
Maintenance Miscellaneous	-	-	-	-	-
Insurance and Surety Bonds	18,181	19,000	18,625	19,500	19,500
Op Supplies Food and Clothing	-	-	-	-	-
Op Supplies Maint. of Buildings and Grounds	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	1,000	-	-	-
Building/Grounds/General Plant	-	25,000	25,000	25,000	25,000
Multipurpose Center					
Utilities Electrical Light and Power	21,193	20,000	16,000	16,000	16,000
Utilities Gas	654	800	4,500	1,000	1,000

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Utilities Water	1,793	2,000	1,500	1,500	1,500
Maintenance Grounds	3,790	3,500	3,500	3,500	3,500
Maintenance Buildings	7,974	10,000	6,000	6,000	6,000
Maint Srvc (Contractual) Pest Control	1,150	1,020	500	500	500
Insurance and Surety Bonds	18,198	19,000	18,642	19,200	19,200
Op Supplies Janitorial	734	800	800	800	800
Small Tools and Equipment	-	-	-	-	-
Acquisition of Equipment	-	-	-	-	-
Building/Grounds/General Plant	-	5,000	-	-	-
Iberville Tourism					
Utilities Electrical Light and Power	3,441	3,000	3,000	3,000	3,000
Maintenance Buildings	414	5,000	10,000	5,000	5,000
Maint Srvc (Contractual) Pest Control	330	360	360	360	360
Maint Srvc (Contractual) Janitorial	4,075	3,600	3,600	3,600	3,600
Insurance and Surety Bonds	1,664	1,700	1,664	1,800	1,800
Op Supplies - Janitorial	51	50	500	500	500
Acquisition of Equipment	-	-	-	-	-
Welcome Center North Iberville					
Regular Salaries and Wages Regular	-	-	-	30,000	30,000
Emp Benefits FICA or Supplemental	-	-	-	-	-
Emp Benefits - health Insurance	-	-	-	-	-
Employee Benefits - Life & Disability	-	-	-	-	-
Emp Benefits Worker's Comp	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-
Utilities Electrical Light and Power	-	5,000	5,000	10,000	10,000
Telephone	-	1,000	-	-	-
Maintenance Grounds	4,400	2,000	-	5,000	5,000
Maintenance Buildings	-	500	-	5,000	5,000
Maint Srvc (Contractual) Pest Control	-	-	-	-	-
Professional Srvc	-	-	-	2,000	2,000
Insurance and Surety Bonds	-	-	-	-	-
Op Supplies - Janitorial	-	-	-	-	-
Public Building Maintenance -- Agriculture Building	-	-	-	-	-
Utilities	9,694	10,000	10,000	10,000	10,000
Utilities Electrical Light and Power	-	-	-	-	-
Maintenance Buildings	1,559	15,000	8,000	8,000	8,000
Maint Srvc (Contractual) Pest Control	600	-	500	500	500
Insurance and Surety Bonds	2,223	3,000	4,447	5,000	5,000
Op Supplies - Janitorial	100	100	1,000	1,000	1,000
Total Expenditures	<u>2,072,182</u>	<u>1,834,667</u>	<u>1,847,228</u>	<u>1,740,731</u>	<u>1,740,988</u>
Total Revenues VS Expenditures	(265,924)	(24,667)	(49,728)	80,269	80,012
Beginning Fund Balance	<u>580,428</u>	<u>314,504</u>	<u>314,504</u>	<u>264,776</u>	<u>264,776</u>
Ending Fund Balance	<u>314,504</u>	<u>289,837</u>	<u>264,776</u>	<u>345,045</u>	<u>344,788</u>

Iberville Parish Council
Plaquemine, Louisiana
Sales Tax Roads
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
General Sales and Use	2,678,743	2,250,000	3,000,000	2,200,000	2,200,000
Federal Grants	127,451	-	-	-	-
State Grants - Public Works	-	-	-	-	-
Interest Earnings	30,776	25,000	15,000	15,000	15,000
Refunds of Expenditures-Fuel	-	-	-	-	-
Refunds of Expenditures	777,364	500,000	500,000	1,000,000	1,000,000
Proceeds from General Long-Term Loans	-	1,000,000	1,015,724	-	-
Insurance Proceeds	-	-	-	-	-
Total Revenues	3,614,334	3,775,000	4,530,724	3,215,000	3,215,000
Expenditures					
Sales Tax Roads					
Regular Salaries and Wages Regular	684,697	701,293	688,655	723,642	723,642
Regular Salaries and Wages Overtime	80,725	-	33,063	-	-
Emp Benefits FICA or Supplemental Retirement	9,600	7,344	9,592	10,154	10,154
Emp Benefits Deferred Compensation	3,551	3,559	10,091	10,384	10,384
Emp Benefits Retirement Contributions	91,474	83,615	78,430	72,623	72,623
Emp Benefits - health Insurance	102,778	131,988	134,362	148,257	148,257
Employee Benefits - Life & Disability	7,163	77,994	7,808	8,071	8,071
Emp Benefits Worker's Comp	86,728	100,202	83,733	81,741	81,741
Unemployment Insurance	3,463	3,071	3,034	3,166	3,166
Publication-of Legal-Notices	81	200	2,250	2,000	2,000
Membership Dues	70	100	-	-	-
Utilities Electrical Light and Power	39,795	40,000	40,000	40,000	40,000
Utilities Gas	11,511	15,000	15,000	15,000	15,000
Postage and Box Rent	15	25	25	25	25
Postage Meter	-	-	-	-	-
Telephone	6,290	7,000	6,000	6,000	6,000
Pager, Messenger, and Delivery Service	128	400	400	400	400
Radio and Television Services	5,720	6,000	2,000	2,000	2,000
Rentals Equipment	9,330	2,000	-	-	-
Lease of Vehicles	7,675	8,640	8,640	8,640	8,640
Maintenance Roads and Streets	10,602	-	-	-	-
Maint Srvcs (Contractual) Pest Control	1,370	1,300	1,300	1,300	1,300
Maint Srvcs (Contractual) Furniture, Ofc Machines	305	450	450	450	450
Professional Services	44,964	50,000	65,000	50,000	50,000
Professional Srvcs Engineering	4,622	3,000	3,000	3,000	3,000
Professional Srvcs Legal	-	-	-	-	-
Professional Srvcs Accounting, Auditing	3,000	3,000	3,000	3,000	3,000
Professional Srvcs Architectural and Landscaping	-	-	-	-	-
Insurance and Surety Bonds	14,114	15,000	16,646	18,000	18,000

Iberville Parish Council
Plaquemine, Louisiana
Sales Tax Roads
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Insurance Auto Coverage	20,331	20,400	23,430	27,000	27,000
Insurance Employee Liability Insurance	63,951	65,000	70,425	75,000	75,000
Office Supplies	2,254	3,000	2,800	2,800	2,800
Op Supplies Medical, Drugs	190	200	400	400	400
Op Supplies Farm	-	-	-	-	-
Op Supplies Janitorial Supplies	3,166	3,000	3,000	3,000	3,000
Op Supplies Food and Clothing	14,471	10,000	15,000	10,000	10,000
Maintenance of Buildings and Grounds	5,291	9,000	9,000	9,000	9,000
Op Supplies Vehicle and Equipment	1,047,319	700,000	400,000	400,000	400,000
Op Supplies Fuel	-	-	297,000	297,000	297,000
Road Materials-Gravel,Sand,Dirt,Shell,Asphalt	33,840	-	-	-	-
Materials Cement and Pipes/Fittings	1,871	100	3,000	3,000	3,000
Materials Lumber, Wood Products	1,353	200	3,000	3,000	3,000
Materials Miscellaneous	2,548	750	1,000	1,000	1,000
Small Tools and Equipment	8,607	6,000	8,000	8,000	8,000
Travel Convention, Mileage	-	-	-	-	-
Travel Convention, Seminar Registration	118	500	3,500	3,500	3,500
Acquisition of Equipment	2,316	1,000	1,500	-	-
CDL License and Physicals	725	500	500	500	500
Accounts Written Off	-	-	-	-	-
Professional Svcs Engineering	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	4,368	-	-	300,000	300,000
Construction of Building	-	2,500,000	1,750,000	1,250,000	1,250,000
Construction in Progress - Roads	-	1,000	-	-	-
Long-Term Debt Redeemed	-	-	-	-	-
Interest on Long-Term Debt	-	-	-	-	-
Transfer to Road Improvement Debt Service Fund	317,017	375,000	264,510	326,250	326,250
Transfers to Road Construction Fund	-	-	-	-	-
Transfers to the Hwy 1148	1,000,000	250,000	250,000	-	-
Sales Tax Roads -- Bridges, Viaducts & Grade					
Utilities Electrical Light and Power	27,197	25,000	25,000	25,000	25,000
Rentals Buildings	100	100	-	-	-
Maintenance Buildings	-	500	-	-	-
Materials Cement and Pipes/Fittings	-	-	-	-	-
Materials Lumber, Wood Products	-	-	-	-	-
Total Expenditures	<u>3,786,804</u>	<u>5,232,431</u>	<u>4,343,544</u>	<u>3,952,303</u>	<u>3,952,303</u>
Total Revenues VS Expenditures	(172,470)	(1,457,431)	187,180	(737,303)	(737,303)
Beginning Fund Balance	<u>2,297,209</u>	<u>2,124,739</u>	<u>2,124,739</u>	<u>2,311,919</u>	<u>2,311,919</u>
Ending Fund Balance	<u>2,124,739</u>	<u>667,308</u>	<u>2,311,919</u>	<u>1,574,616</u>	<u>1,574,616</u>

Iberville Parish Council
Plaquemine, Louisiana
Solid Waste Fund
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
General Sales and Use	2,837,129	2,370,000	3,150,000	2,200,000	2,200,000
Federal Grants	3,694,480	-	2,750,000	-	-
State Grants	-	-	-	-	-
Waste Collection and Disposal Fees	-	-	-	-	-
Interest Earnings	59,106	75,000	10,000	10,000	10,000
Refunds of Expenditures	16,759	-	4,000	4,000	4,000
Proceeds from Sales of Assets	-	-	-	-	-
Total Revenues	6,607,474	2,445,000	5,914,000	2,214,000	2,214,000
Expenditures					
Regular Salaries and Wages Regular	109,462	105,019	106,406	105,019	105,019
Regular Salaries and Wages Overtime	17,321	-	5,135	-	-
Emp Benefits FICA or Supplemental	2,061	1,523	1,618	1,523	1,523
Emp Benefits Deferred Compensation	5,015	5,000	5,057	5,000	5,000
Emp Benefits Retirement Contributions	15,799	12,865	13,419	12,492	12,492
Emp Benefits - health Insurance	18,558	21,486	24,021	23,586	23,586
Employee Benefits - Life & Disability	1,169	1,240	1,289	1,240	1,240
Emp Benefits Worker's Comp	4,253	8,833	4,700	5,453	5,453
Unemployment Insurance	590	478	471	492	492
Publication-of Legal-Notices	-	500	-	-	-
Membership Dues	-	200	-	-	-
Solid Waste General Use	9,384	20,000	-	-	-
Solid Waste Boom Truck	468,850	414,000	470,000	507,000	507,000
Solid Waste Residential	2,172,336	2,500,000	2,172,336	2,346,123	2,346,123
Solid Waste Recycling	38,450	50,000	70,000	70,000	70,000
Solid Waste Neighborhood Cleanups	40,795	42,000	35,000	35,000	35,000
Solid Waste Emergency Debris Cleanup	3,796,119	-	3,000,000	-	-
Solid Waste Governmental Buildings	162,352	150,000	150,000	150,000	150,000
Solid Waste Parish Wide Clean-up	22,318	50,000	-	25,000	25,000
Solid Waste Abandon Houses	13,073	50,000	-	-	-
Postage and Box Rent	1	500	-	-	-
Postage Meter	-	-	-	-	-
Telephone	4,032	4,000	4,000	4,000	4,000
Pager, Messenger, and Delivery Service	-	-	-	-	-
Radio and Television Services	2,264	4,000	-	-	-
Rentals Equipment	-	-	-	-	-
Lease of Vehicles	15,075	11,200	11,200	11,200	11,200
Maint Svcs (Contractual) Office Machines	-	-	-	-	-
Professional Services	-	-	-	-	-
Professional Svcs Accounting, Auditing	3,000	-	-	-	-
Miscellaneous Contractual Service	76,991	5,000	75,000	-	-

Iberville Parish Council
Plaquemine, Louisiana
Solid Waste Fund
2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Insurance and Surety Bonds	-	-	-	-	-
Insurance Auto Coverage	5,072	-	-	-	-
Insurance Employee Liability Insurance	47,964	-	-	-	-
Office Supplies	371	4,000	4,000	4,000	4,000
Op Supplies - Janitorial	191	2,000	2,000	2,000	2,000
Op Supplies Food and Clothing	28,039	30,000	30,000	30,000	30,000
Op Supplies Maint of Bldgs and Grounds	470	850	850	850	850
Op Supplies Vehicle and Equipment	75,888	90,000	30,000	30,000	30,000
Op Supplies Fuel	-	-	20,000	20,000	20,000
Materials Miscellaneous	158	950	1,500	1,500	1,500
Small Tools and Equipment	14,131	6,000	6,500	6,500	6,500
Travel Transportation, Mileage	-	434	-	-	-
Travel Convention, Seminar Registration	349	2,000	2,500	2,000	2,000
Acquisition of Equipment	-	-	-	-	-
Accounts Written Off	-	-	-	-	-
Acquisition of Motor Vehicle	20,167	-	-	-	-
Acquisition of Equipment - Capital Outlay	5,650	2,500	2,500	2,500	2,500
Long-Term Debt Redeemed	-	-	-	-	-
Interest on Long-Term Debt	-	-	-	-	-
Total Expenditures	<u>7,197,718</u>	<u>3,596,578</u>	<u>6,249,502</u>	<u>3,402,478</u>	<u>3,402,478</u>
Total Revenues VS Expenditures	(590,244)	(1,151,578)	(335,502)	(1,188,478)	(1,188,478)
Beginning Fund Balance	<u>3,858,813</u>	<u>3,268,569</u>	<u>3,268,569</u>	<u>2,933,067</u>	<u>2,933,067</u>
Ending Fund Balance	<u>3,268,569</u>	<u>2,116,991</u>	<u>2,933,067</u>	<u>1,744,589</u>	<u>1,744,589</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #2 (Bayou Blue)
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Ad Valorem Taxes	44,829	44,000	45,000	46,500	46,000
Federal Grants	798	-	206,579	-	-
Insurance Tax	4,589	4,600	4,680	5,800	5,000
Interest Earnings	2,171	2,500	1,000	1,000	500
Transfers from the General Fund	114,884	105,000	120,000	135,500	100,000
Proceeds from Sale of Assets	-	-	6,000	-	-
Total Revenues	167,271	156,100	383,259	188,800	151,500
Expenditures					
Fire Protection					
Acquisition of Equipment - Capital Outlay	11,300	-	-	-	-
Fire Administration					
Publication of Legal Notices	-	-	100	100	100
Utilities Electrical Light and Power	1,915	2,000	2,000	2,000	2,000
Utilities Gas	383	800	800	800	800
Utilities Water	472	450	800	450	450
Professional Svcs	-	-	-	-	-
Professional Svcs Accounting, Auditing	1,000	250	250	250	250
Insurance and Surety Bonds	2,214	2,500	2,268	2,500	2,500
Insurance Auto Coverage	11,261	11,300	12,978	11,300	11,300
Insurance Employee Liability Insurance	3,198	3,200	3,521	3,200	3,200
Office Supplies	-	1,000	1,000	1,000	1,000
Election Expenses	-	-	-	-	-
Fire Fighting					
Op Supplies Food and Clothing	2,458	2,500	2,500	3,000	3,000
Op Supplies Vehicle and Equipment	11,147	10,000	2,000	10,000	10,000
Op Supplies Fuel	-	-	3,000	-	-
Acquisition of Equipment	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	-	85,500	50,000	50,000
Fire Training					
Travel Convention, Seminar Registration	1,225	2,000	500	2,000	2,000
Fire Communications					
Communications	3,000	3,000	3,000	3,000	3,000
Telephone	1,004	1,000	1,000	1,000	1,000
Radio and Television Services	3,115	6,000	11,000	6,000	6,000
Acquisition of Equipment - Capital Outlay	-	-	16,000	5,000	5,000
Fire Repair Services					
Maintenance Autos and Trucks	11,053	12,000	14,000	12,000	12,000
Maintenance of Buildings and Grounds	356	3,000	3,000	3,000	3,000

Iberville Parish Council
Plaquemine, Louisiana
Fire District #2 (Bayou Blue)
2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Small Tools	-	-	-	-	-
Medical Services					
Op Supplies Medical, Drugs	1,253	2,000	500	2,000	2,000
Fire Stations and Buildings					
Acquisition of Equipment	-	5,000	210,500	-	-
Long-Term Debt Redeemed	62,084	58,591	67,874	15,044	15,044
Interest on Long-Term Debt	9,044	12,113	9,818	3,702	3,702
Total Expenditures	<u>137,482</u>	<u>138,704</u>	<u>453,909</u>	<u>137,346</u>	<u>137,346</u>
Total Revenues VS Expenditures	29,789	17,396	(70,650)	51,454	14,154
Beginning Fund Balance	<u>296,905</u>	<u>326,694</u>	<u>326,694</u>	<u>256,044</u>	<u>256,044</u>
Ending Fund Balance	<u><u>326,694</u></u>	<u><u>344,090</u></u>	<u><u>256,044</u></u>	<u><u>307,498</u></u>	<u><u>270,198</u></u>

Iberville Parish Council
Plaquemine, Louisiana
Child Care Food
2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
Federal Grants	230,350	264,239	258,615	276,956	276,956
Transfers In GF	<u>97,147</u>	<u>100,922</u>	<u>100,922</u>	<u>140,225</u>	<u>140,225</u>
Total Revenues	<u>327,497</u>	<u>365,161</u>	<u>359,537</u>	<u>417,181</u>	<u>417,181</u>
Expenditures					
Op Supplies Office Supplies	257	200	200	200	200
Op Supplies Food and Clothing	-	-	-	-	-
Meal Procurement - Breakfast	92,855	105,402	105,402	119,493	119,493
Meal Procurement - Lunch	180,153	202,484	202,680	238,986	238,986
Meal Procurement - Snacks	48,241	55,475	55,475	56,902	56,902
Op Supplies Buildings and Grounds	-	-	-	-	-
Op Supplies Vehicle Supplies	-	-	-	-	-
Travel Transportation, Mileage	27	300	300	300	300
Travel Lodging	-	500	500	500	500
Travel Meals	14	300	300	300	300
Travel Convention, Seminar Registration	130	500	500	500	500
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Total Expenditures	<u>321,677</u>	<u>365,161</u>	<u>365,357</u>	<u>417,181</u>	<u>417,181</u>
Total Revenues VS Expenditures	5,820	-	(5,820)	-	-
Beginning Fund Balance	<u>-</u>	<u>5,820</u>	<u>5,820</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u><u>5,820</u></u>	<u><u>5,820</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Iberville Parish Council
 Plaquemine, Louisiana
Office of Community Services
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Federal Grants	-	-	-	-	-
Fees for Services - Iberville	1,645	-	1,233	-	-
Miscellaneous	-	-	-	-	-
Refunds of Expenditures	129	-	-	-	-
Transfers from the General Fund	201,600	201,600	201,600	121,600	121,600
Transfers in from CSBG	10,278	-	20,000	20,000	20,000
Transfers from LiHeap	15,990	-	28,000	29,713	29,713
Transfers from FEMA Utility Assistance	-	-	-	-	-
Total Revenues	229,642	201,600	250,833	171,313	171,313
Expenditures					
Regular Salaries and Wages Regular	131,366	141,274	145,087	145,704	145,704
Regular Salaries and Wages Overtime	728	-	506	-	-
Emp Benefits FICA or Supplemental	1,915	2,048	2,216	2,113	2,113
Emp Benefits Deferred Compensation	526	520	5,324	5,720	5,720
Emp Benefits Retirement Contributions	16,820	17,306	17,781	18,474	18,474
Emp Benefits - health Insurance	17,739	24,556	28,280	26,955	26,955
Employee Benefits - Life & Disability	1,508	1,544	1,613	1,544	1,544
Emp Benefits Worker's Comp	1,455	989	1,013	1,020	1,020
Unemployment Insurance	679	546	635	563	563
Publication-of Legal-Notices	1,312	700	4,000	1,200	1,200
Membership Dues	750	800	800	800	800
Postage and Box Rent	251	1,200	800	1,000	1,000
Postage Meter	-	1,500	500	1,000	1,000
Telephone	2,131	2,500	2,000	2,500	2,500
Rentals Equipment	123	1,000	-	1,000	1,000
Lease of Vehicles	5,790	6,500	6,500	6,500	6,500
Maintenance Machinery and Equipment	-	1,000	-	1,000	1,000
Maint Svcs (Contractual) Office Machines	400	600	-	600	600
Miscellaneous Contractual Service	5,862	8,500	8,500	8,500	8,500
Insurance Auto Coverage	823	1,700	1,000	1,700	1,700
Office Supplies	2,245	2,500	2,500	2,500	2,500
Op Supplies Food and Clothing	1,465	1,700	1,000	1,700	1,700
Op Supplies Vehicle and Equipment	3,762	3,500	-	4,000	4,000
Op Supplies Fuel	-	-	-	-	-
Op Supplies Miscellaneous	-	600	-	600	600
Travel Transportation, Mileage	-	-	-	-	-
Travel Convention, Seminar Registration	500	400	-	400	400

Iberville Parish Council
 Plaquemine, Louisiana
Office of Community Services
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Acquisition of Equipment	1,093	2,000	-	3,000	3,000
Utility Assistance	-	-	-	-	-
General Assistance	14,472	15,000	-	10,000	10,000
Acquisition of Equipment - Capital Outlay	5,148	-	-	-	-
Transfer to FEMA Utility	-	-	-	-	-
Total Expenditures	<u>218,863</u>	<u>240,483</u>	<u>230,055</u>	<u>250,093</u>	<u>250,093</u>
Total Revenues VS Expenditures	10,779	(38,883)	20,778	(78,780)	(78,780)
Beginning Fund Balance	<u>69,474</u>	<u>80,253</u>	<u>80,253</u>	<u>101,031</u>	<u>101,031</u>
Ending Fund Balance	<u>80,253</u>	<u>41,370</u>	<u>101,031</u>	<u>22,251</u>	<u>22,251</u>

Iberville Parish Council
 Plaquemine, Louisiana
Community Service Block Grant
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
Federal Grants	141,376	121,175	154,099	132,490	132,490
Miscellaneous	-	-	-	-	-
Total Revenues	<u>141,376</u>	<u>121,175</u>	<u>154,099</u>	<u>132,490</u>	<u>132,490</u>
Expenditures					
Dept of Labor - CSBG --Administration					
Transfer to Office of Community Services	10,278	-	20,000	20,000	20,000
Dept of Labor - CSBG -- Program					
Op Supplies Miscellaneous	8	-	-	-	-
Travel Transportation, Mileage	-	-	-	-	-
Transfer to Office of Community Services	-	-	-	-	-
Food and Clothing	4,061	4,000	5,988	8,000	8,000
Medical Assistance	4,365	8,000	1,782	8,000	8,000
Utility Assistance	122,664	109,175	127,904	96,490	96,490
Total Expenditures	<u>141,376</u>	<u>121,175</u>	<u>155,674</u>	<u>132,490</u>	<u>132,490</u>
Total Revenues VS Expenditures	-	-	(1,575)	-	-
Beginning Fund Balance	<u>4,801</u>	<u>4,801</u>	<u>4,801</u>	<u>3,226</u>	<u>3,226</u>
Ending Fund Balance	<u>4,801</u>	<u>4,801</u>	<u>3,226</u>	<u>3,226</u>	<u>3,226</u>

Iberville Parish Council
Plaquemine, Louisiana
USDA Commodities Fund
2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
Transfers from the General Fund	26,200	20,000	20,000	18,000	18,000
Total Revenues	<u>26,200</u>	<u>20,000</u>	<u>20,000</u>	<u>18,000</u>	<u>18,000</u>
Expenditures					
Publication-of Legal-Notices	1,841	2,500	2,500	2,500	2,500
Rentals Buildings	-	1,200	1,200	1,200	1,200
Rentals Equipment	6,104	8,000	8,000	8,000	8,000
Professional Svcs Accounting, Auditing	4,500	4,500	4,500	-	-
Op Supplies Miscellaneous	8,855	8,500	8,500	13,000	13,000
Grant to Greater Baton Rouge Food Bank	2,600	1,500	1,500	1,500	1,500
Total Expenditures	<u>23,900</u>	<u>26,200</u>	<u>26,200</u>	<u>26,200</u>	<u>26,200</u>
Total Revenues VS Expenditures	2,300	(6,200)	(6,200)	(8,200)	(8,200)
Beginning Fund Balance	<u>21,765</u>	<u>24,065</u>	<u>24,065</u>	<u>17,865</u>	<u>17,865</u>
Ending Fund Balance	<u>24,065</u>	<u>17,865</u>	<u>17,865</u>	<u>9,665</u>	<u>9,665</u>

Iberville Parish Council
 Plaquemine, Louisiana
LIHEAP
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
Federal Grants	196,392	150,000	424,213	354,360	354,360
State Grants	-	-	-	-	-
Total Revenues	<u>196,392</u>	<u>150,000</u>	<u>424,213</u>	<u>354,360</u>	<u>354,360</u>
Expenditures					
Publication-of Legal-Notices	-	-	-	-	-
Utility Assistance	179,685	150,000	396,931	324,647	324,647
Transfers to Office of Social Services	15,989	-	28,000	29,713	29,713
Total Expenditures	<u>195,674</u>	<u>150,000</u>	<u>424,931</u>	<u>354,360</u>	<u>354,360</u>
Total Revenues VS Expenditures	718	-	(718)	-	-
Beginning Fund Balance	<u>-</u>	<u>718</u>	<u>718</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>718</u>	<u>718</u>	<u>-</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
Plaquemine, Louisiana
Head Start Program
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Head Start -- Head Start Administration					
Federal Grants	2,195,081	2,195,081	2,331,115	2,369,828	2,369,828
Local Grants	1,320	-	-	-	-
Transfers in from General Fund	100,000	175,000	271,808	157,500	157,500
In Kind Revenues	576,893	556,401	573,919	573,919	573,919
Proceeds from Sale of Assets	-	-	-	-	-
Head Start -- Program					
Gifts and Donations	95	-	-	-	-
Refunds of Expenditures	1,859	-	-	-	-
Transfers in from General Fund	-	-	-	-	-
Head Start -- Head Start Training & Technical Assist.					
Federal Grants	30,521	30,521	30,521	33,424	33,424
Parent Family Partnership					
Refunds of Expenditures	-	-	-	-	-
Total Revenues	2,905,769	2,957,003	3,207,363	3,134,671	3,134,671
Expenditures					
Head Start -- Administration					
Regular Salaries and Wages Regular	109,483	108,111	113,691	113,201	113,201
Regular Salaries and Wages Overtime	-	-	-	-	-
Emp Benefits FICA or Supplemental Retirement	1,588	1,568	1,648	1,658	1,658
Emp Benefits Deferred Compensation	1,614	1,690	1,703	1,820	1,820
Emp Benefits Retirement Contributions	13,943	13,244	13,729	15,091	15,091
Emp Benefits - health Insurance	15,665	17,650	19,211	19,375	19,375
Employee Benefits - Life & Disability	1,099	1,250	1,283	1,266	1,266
Emp Benefits Worker's Comp	821	849	826	930	930
Unemployment Insurance	421	392	338	405	405
Advertising, Dues, and Subscriptions	-	-	-	-	-
Membership Dues	-	-	-	-	-
Utilities Electrical Light and Power	10,395	9,800	9,800	9,800	9,800
Telephone	11,134	8,500	7,500	9,500	9,500
Pager, Messenger, and Delivery Service	-	-	-	-	-
Rentals Buildings	20,850	20,850	20,850	20,850	20,850
Insurance Employee Liability Insurance	-	-	-	-	-
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Head Start -- Program					
Regular Salaries and Wages Regular	1,298,499	1,347,858	1,380,467	1,394,088	1,394,088
Regular Salaries and Wages Overtime	7,620	-	2,367	5,000	5,000
Emp Benefits FICA or Supplemental Retirement	23,235	24,814	25,282	25,500	25,500
Emp Benefits Deferred Compensation	4,328	4,550	8,160	7,800	7,800
Emp Benefits Retirement Contributions	157,235	154,699	158,171	169,096	169,096

Iberville Parish Council
Plaquemine, Louisiana
Head Start Program
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Emp Benefits - health Insurance	274,426	360,233	381,580	431,293	431,293
Employee Benefits - Life & Disability	14,616	16,443	16,534	16,272	16,272
Emp Benefits Worker's Comp	20,591	21,953	22,039	22,000	22,000
Unemployment Insurance	10,264	9,555	9,745	9,708	9,708
Publication-of Legal-Notices	118	500	250	500	500
Membership Dues	1,380	1,350	1,350	1,385	1,385
Utilities Electrical Light and Power	36,679	36,000	58,500	43,500	43,500
Utilities Gas	818	800	900	800	800
Utilities Water	569	700	800	700	700
Postage and Box Rent	850	850	696	700	700
Telephone	7,859	11,000	9,000	10,000	10,000
Rentals Buildings	-	-	-	-	-
Rentals Equipment	1,350	1,200	700	900	900
Lease of Vehicles	59,850	59,850	59,850	59,850	59,850
Maintenance Grounds	9,750	3,960	5,160	5,760	5,760
Maintenance Buildings	9,059	10,000	12,500	10,000	10,000
Maintenance Autos and Trucks	7,387	8,500	12,000	8,500	8,500
Maintenance Machinery and Equipment	1,036	500	500	500	500
Maintenance Miscellaneous	8,784	9,568	9,568	9,468	9,468
Maint Srvc (Contractual) Pest Control	2,940	2,940	2,940	2,940	2,940
Maint Srvc (Contractual) Ofc machines	9,476	8,500	9,500	9,500	9,500
Maint Srvc (Contractual) Miscellaneous	2,783	2,500	2,500	2,500	2,500
Professional Services	-	-	-	-	-
Professional Srvc Medical and Dental	-	300	300	300	300
Professional Srvc Legal	-	-	-	-	-
Professional Srvc Accounting, Auditing	-	-	-	-	-
Insurance and Surety Bonds	3,185	6,386	3,600	4,000	4,000
Insurance Auto Coverage	12,756	12,031	14,701	15,000	15,000
Insurance Employee Liability Insurance	19,185	17,000	21,127	22,000	22,000
Office Supplies	9,909	9,000	10,000	8,000	8,000
Op Supplies Playground	-	-	-	-	-
Op Supplies Educational, Recreational	18,086	18,000	40,450	18,000	18,000
Op Supplies Medical, Drugs	1,523	1,500	4,600	1,500	1,500
Op Supplies - Janitorial	-	6,000	5,000	5,000	5,000
Op Supplies Food and Clothing	3,367	3,300	3,300	3,300	3,300
Op Supplies Staff Meal Payments	26,149	16,997	29,000	39,690	39,690
Maintenance of Buildings and Grounds	3,378	-	-	-	-
Op Supplies Vehicle and Equipment	35,492	35,000	8,500	-	-
Op Supplies Fuel	-	-	19,000	20,000	20,000
Transition	5,786	1,340	3,000	3,000	3,000

Iberville Parish Council
 Plaquemine, Louisiana
Head Start Program
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Travel Convention, Seminar Registration	-	-	-	-	-
Acquisition of Equipment	-	-	-	-	-
Acquisition of Motor Vehicles	15,185	-	-	-	-
Acquisition of Equipment - Capital Outlay Educational/Cultural/Recreational	-	-	-	-	-
In Kind	576,893	556,401	573,919	573,919	573,919
Head Start -- Training & Technical Assist.					
Professional Services	6,762	8,000	12,900	16,415	16,415
Professional Services - Mental Health	5,000	5,000	5,000	5,000	5,000
Office Supplies	4,484	3,971	3,971	4,974	4,974
Op Supplies Food and Clothing	1,034	1,300	1,300	1,700	1,700
Op Supplies Maintenance of Buildings and	2	-	-	-	-
Travel Transportation, Mileage	144	1,500	2,085	3,915	3,915
Travel Lodging	-	1,500	1,500	1,500	1,500
Travel Meals	136	750	750	750	750
Travel Convention, Seminar Registration	750	1,500	1,500	2,000	2,000
Training, Staff Development	12,208	7,000	7,180	40,820	40,820
Acquisition of Equipment	-	-	-	-	-
Head Start -- Parent Family Partnership					
OP Supplies Food and Clothing	-	-	-	-	-
Parent	3,051	2,500	1,500	1,500	1,500
Travel Transportation, Mileage	-	500	500	500	500
Travel Lodging	-	500	500	500	500
Travel Convention, Seminar Registration	-	500	500	500	500
Parent/Child Field Trip	-	3,600	2,433	4,000	4,000
Total Expenditures	<u>2,922,980</u>	<u>3,004,103</u>	<u>3,159,754</u>	<u>3,239,939</u>	<u>3,239,939</u>
Total Revenues VS Expenditures	(17,211)	(47,100)	47,609	(105,268)	(105,268)
Beginning Fund Balance	<u>74,870</u>	<u>57,659</u>	<u>57,659</u>	<u>105,268</u>	<u>105,268</u>
Ending Fund Balance	<u>57,659</u>	<u>10,559</u>	<u>105,268</u>	<u>(0)</u>	<u>(0)</u>

Iberville Parish Council
 Plaquemine, Louisiana
E-911
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
OEP - Mapping					
Sale of Maps and Publications	115.00	500.00	0.00	0.00	0.00
E911					
General Sales and Use	300,000	300,000	300,000	300,000	300,000
Federal Grants	15,453	-	-	-	-
State Grants Public Safety	-	-	-	-	-
911 telephone fees - regular	156,152	140,000	140,000	140,000	140,000
Refunds of Expenditures	15,032	30,000	30,000	30,000	30,000
Transfers from the General Fund	-	-	-	-	-
911-wireless					
911 Fees - Restricted	191,909	150,000	150,000	150,000	150,000
Total Revenues	678,661	620,500	620,000	620,000	620,000
Expenditures					
OEP - Mapping					
Regular Salaries and Wages Regular	34,853	35,755	35,162	35,755	35,755
Regular Salaries and Wages Overtime	264	-	116	-	-
Emp Benefits FICA or Supplemental Retirement	509	518	512	518	518
Emp Benefits Deferred Compensation	-	-	-	-	-
Emp Benefits Retirement Contributions	4,472	4,380	4,322	4,533	4,533
Emp Benefits - health Insurance	5,230	6,139	6,787	6,739	6,739
Employee Benefits - Life & Disability	357	417	414	417	417
Emp Benefits Worker's Comp	205	250	222	250	250
Unemployment Insurance	147	137	116	141	141
Publication of Legal Notices	-	-	-	-	-
Postage and Box Rent	1	100	100	100	100
Telephone	-	-	-	-	-
Pager, Messenger, and Delivery Service	-	-	-	-	-
Rentals Equipment	-	-	-	-	-
Professional Services	10,975	-	-	-	-
Miscellaneous Contractual Services	-	25,000	6,000	-	-
Office Supplies	1,670	1,500	-	2,000	2,000
Op Supplies Food and Clothing	-	-	-	-	-
Travel Transportation, Mileage	-	1,000	-	1,000	1,000
Travel Convention, Seminar Registration	-	500	-	500	500
Acquisition of Equipment - Capital Outlay	7,908	5,000	-	2,000	2,000
Emergency 911					
Regular Salaries and Wages Regular	270,663	304,668	283,532	284,846	284,846
Regular Salaries and Wages Overtime	62,934	-	34,855	-	-
Emp Benefits FICA or Supplemental Retirement	4,837	4,418	4,617	4,130	4,130
Emp Benefits Deferred Compensation	4,304	4,241	4,354	3,366	3,366

Iberville Parish Council
Plaquemine, Louisiana
E-911
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Emp Benefits Retirement Contributions	42,476	37,322	39,002	36,115	36,115
Emp Benefits - health Insurance	55,559	61,390	66,176	67,390	67,390
Employee Benefits - Life & Disability	3,154	3,366	3,421	3,366	3,366
Emp Benefits Worker's Comp	1,590	2,133	1,865	1,994	1,994
Unemployment Insurance	1,541	1,365	1,346	1,407	1,407
Publication-of Legal-Notices	-	200	200	200	200
Membership Dues	181	350	100	300	300
Postage and Box Rent	86	200	200	200	200
Postage Meter	-	-	-	-	-
Telephone	122,387	-	98,000	65,000	65,000
Pager, Messenger, and Delivery Service	1,332	1,500	1,500	1,500	1,500
Radio and Television Services	-	400	400	400	400
Rentals Equipment	6	1,000	1,000	1,000	1,000
Maintenance Services (Contractual)	4,933	8,000	50,000	46,000	46,000
Maint Srvcs (Contractual) Office Machines	-	-	-	-	-
Miscellaneous Contractual Service	-	-	-	-	-
Insurance Employee Liability Insurance	15,348	20,000	17,000	18,000	18,000
Office Supplies	3,144	4,000	4,000	4,000	4,000
Op Supplies Food and Clothing	1,432	3,000	3,000	3,000	3,000
Op Supplies Miscellaneous	2,452	3,000	3,000	3,000	3,000
Travel Transportation, Mileage	-	1,000	1,000	1,000	1,000
Travel Convention, Seminar Registration	1,547	1,500	1,500	1,000	1,000
Acquisition of Equipment - Capital Outlay	-	25,000	45,000	10,000	10,000
Transfer to Capital Improvement Fund	-	-	-	-	-
911-wireless					
Telephone	4,076	8,001	-	-	-
Total Expenditures	<u>670,573</u>	<u>576,750</u>	<u>718,819</u>	<u>611,167</u>	<u>611,167</u>
Total Revenues VS Expenditures	8,088	43,750	(98,819)	8,833	8,833
Beginning Fund Balance	<u>272,582</u>	<u>280,670</u>	<u>280,670</u>	<u>181,851</u>	<u>181,851</u>
Ending Fund Balance	<u>280,670</u>	<u>324,420</u>	<u>181,851</u>	<u>190,684</u>	<u>190,684</u>

Iberville Parish Council
 Plaquemine, Louisiana
FEMA Utility Assistance Fund
 2010 Budget

	2008	2009	2009	2010	2010
	Actual	Original	Revised	Request	Budget
Revenues					
Federal Grants - Hurricane Disaster Relief	-	-	-	-	-
Federal Grants - FEMA Utility Assistance	15,247	22,175	26,664	26,664	26,664
Fees, Charges, and Commissions for Services	-	-	-	-	-
Transfers from OCS	-	-	-	-	-
Total Revenues	<u>15,247</u>	<u>22,175</u>	<u>26,664</u>	<u>26,664</u>	<u>26,664</u>
Expenditures					
Hurricane Disaster Relief					
Professional Svcs Acct, Auditing, & Bookkeeping	-	-	-	-	-
General Assistance (Hurricane Disaster Relief)	-	-	-	-	-
Transfer to Office of Social Services	-	-	-	-	-
Utility Assistance					
Publication of Legal Notices	-	-	-	-	-
Utility Assistance	15,237	22,175	26,664	26,664	26,664
Total Expenditures	<u>15,237</u>	<u>22,175</u>	<u>26,664</u>	<u>26,664</u>	<u>26,664</u>
Total Revenues VS Expenditures	10	-	-	-	-
Beginning Fund Balance	<u>444</u>	<u>454</u>	<u>454</u>	<u>454</u>	<u>454</u>
Ending Fund Balance	<u>454</u>	<u>454</u>	<u>454</u>	<u>454</u>	<u>454</u>

Iberville Parish Council
Plaquemine, Louisiana
Section 8 Housing Fund
2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
Federal Grants	82,722	120,000	100,000	120,000	120,000
Total Revenues	<u>82,722</u>	<u>120,000</u>	<u>100,000</u>	<u>120,000</u>	<u>120,000</u>
Expenditures					
Hurricane Disaster Relief					
Professional Svcs Accounting, Auditing	-	-	-	-	-
OCS Admin Fee	2,511	-	-	-	-
Administrative Fee	820	-	-	-	-
Rent Assistance	4,844	-	-	-	-
Utility Assistance	-	-	-	-	-
Public Housing					
Publication of Legal Notices	321	-	-	-	-
Professional Svcs Accounting, Auditing	2,000	2,000	2,000	2,000	2,000
Office of Community Services Admin Fee	672	1,209	1,209	1,209	1,209
Administrative Fee	15,569	11,145	11,145	11,145	11,145
Administrative Fee-Hard to House Fee	-	90	90	90	90
Rent Assistance	72,894	105,556	105,556	105,556	105,556
Total Expenditures	<u>99,631</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
Total Revenues VS Expenditures	(16,909)	-	(20,000)	-	-
Beginning Fund Balance	<u>71,533</u>	<u>54,624</u>	<u>54,624</u>	<u>34,624</u>	<u>34,624</u>
Ending Fund Balance	<u>54,624</u>	<u>54,624</u>	<u>34,624</u>	<u>34,624</u>	<u>34,624</u>

Iberville Parish Council
 Plaquemine, Louisiana
Disaster Relief Fund
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
Federal Grants	48,704	-	-	-	-
Gifts and Donations	51,000	-	-	-	-
Total Revenues	<u>99,704</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Rentals Equipment	1,934	-	-	-	-
Professional Services	1,522	-	-	-	-
Op Supplies Medical	-	-	-	-	-
Op Supplies Food and Clothing	51,121	-	-	-	-
Op Supplies Vehicle and Equipment	-	-	-	-	-
Travel	-	-	-	-	-
Rent Assistance	-	-	-	-	-
General Assistance	-	-	-	-	-
Total Expenditures	<u>54,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	45,127	-	-	-	-
Beginning Fund Balance	<u>41,315</u>	<u>86,442</u>	<u>86,442</u>	<u>86,442</u>	<u>86,442</u>
Ending Fund Balance	<u>86,442</u>	<u>86,442</u>	<u>86,442</u>	<u>86,442</u>	<u>86,442</u>

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2010 Budget

REVENUES

Bayou Pigeon, Bayou Sorrel, Bayou Goula, Fire Dist. 1, Fire Dist. 2, and White Castle Volunteer Fire Departments:

Grants to the Fire Departments

\$105,000 is budgeted pursuant to an agreement with between Iberville Parish Council and each of the above fire departments to provide fire protection service in their predetermined service areas.

Office of Emergency Preparedness:

Grant Management - Federal Grants

Any additional awards for 2010 will require a budget amendment.

Drainage Maintenance Fund:

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. For the coming year, we will not have a significant increase in taxes because the Parish Council voted to adopt adjusted millage rates for 2009.

Iberville Parish Coroner:

Fees for Services

Fees for professional services in the incorporated and un-incorporated areas of the Parish.

Transfers from the General Fund

Iberville has budgeted \$180,000 for transfers to the Coroner to cover salaries and related benefits through the end of 2010.

Visitor Enterprise Fund:

Hotel Motel Tax

2% tax on hotel occupancy collected by the Iberville Sales Tax Office remitted and deposited in the Parish General Fund.

State Grants

Sales Tax Dedication received from the State for the Iberville Parish Visitor Fund.

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2010 Budget

Transfers In from the General Fund

Hotel/Motel tax alone does not cover the Visitor Enterprise Fund. We have budgeted \$250,000 transferred in from the General Fund to cover expenditures.

Substance Abuse Center:

State Grants

Iberville Parish receives state fiscal year grants of \$67,068 for treatment and \$50,350 for prevention. We invoice the state for the allowable expenditures as quickly as possible. Although the state money is expended first, the parish is obligated to fund the program for the entire year.

Drug Court

This is the anticipated court support derived from the state contracts. The revenue of \$65,000 is a budget estimate; court support is budgeted to the extent collected. This drug court money is governed by the Louisiana Supreme Court.

Fire District #1 (East Side):

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. For the coming year, we will not have a significant increase in taxes because the Parish Council voted to adopt adjusted millage rates for 2009.

Fees for Services

Fees charged for fighting fires in industrial areas pursuant to the cooperative endeavor agreements between local industry and the fire district governing board.

Public Building Maintenance:

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. For the coming year, we will not have a significant increase in taxes because the Parish Council voted to adopt adjusted millage rates for 2009.

General Sales and Use Taxes

We have dedicated a portion (\$720,000) of our 2010 1% Sales and Use tax to the maintenance of Iberville Parish public buildings.

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2010 Budget

Iberville Parish Solid Waste: We project a 9% increase in Solid Waste Contractual Fees during 2010. Iberville Parish will go into its fund balance in Solid Waste by \$1,188,478.

General Sales and Use Taxes

\$2,200,000 is budgeted for Sales and Use tax collections for 2010. This represents a 30% decrease from the projected actual for 2009.

Fire District #2 (Bayou Blue):

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. For the coming year, we will not have a significant increase in taxes because the Parish Council voted to adopt adjusted millage rates for 2009.

USDA Commodity Activity:

Transfer in from General Fund

The state ceased funding the commodity distribution program. The parish is now responsible for distribution costs.

Head Start Program:

Federal Grants

This program is funded with federal funds. The grant contract controls the parish budget. Our budget is an estimate, and we adjust it to the federal funds awarded. Throughout the year, the federal government will award supplemental funds. The parish budget is amended to the extent that these funds are received.

In Kind

The Head Start Federal grant funds require a 20% local match. Iberville Head Start matches its grant through in kind services. Those services range from volunteers in the classroom to volunteers at the central office. Without the help of those volunteers, our Head Start Program would not exist.

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2010 Budget

Emergency 911:

General Sales and Use

We have dedicated a portion (\$300,000) of our 2010, 1% Sales and Use tax to fund the operations and maintenance of the Iberville Parish Emergency 911 Office.

911 Fees Regular

Iberville Parish charges a monthly charge per line to all phone providers to cover Emergency 911 cost of operations.

Refund of Expenditures

This refund is received from all 10 fire departments for communication and dispatching equipment (CAD).

911 Fees Restricted

Iberville Parish assesses a tax per cellular phone line to all cell phone service providers to cover Emergency 911 operations.

EXPENDITURES

Bayou Pigeon Volunteer Fire Department:

Communications

Communications cost to help pay for CAD system in the Office of Emergency Preparedness.

Bayou Sorrel Volunteer Fire Department:

Communications

Communications cost to help pay for CAD system in the Office of Emergency Preparedness.

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2010 Budget

Bayou Goula Volunteer Fire Department:

Grants to Bayou Goula Volunteer Fire Department

Tax funds remitted to Bayou Goula Fire and Rescue Inc. pursuant to an agreement between Iberville Parish and Bayou Goula Fire and Rescue Inc. to provide fire protection.

Office of Emergency Preparedness:

Acquisition of Equipment – Capital Outlay

Office of Domestic Preparedness State Homeland Security Grant Program will award funds for 2010. Those awards for 2010 will require a budget amendment.

Drainage Maintenance:

Op Supplies/ Vehicle and Equipment

We have budgeted a total of \$250,000 for equipment maintenance for 2010.

Op Supplies/ Fuel

We have budgeted a total of \$100,000 to purchase fuel for 2010.

Acquisition of Equipment

We have budgeted a total of \$201,623 for purchase of two boom tractors and a dump trailer for 2010.

Coroner:

Insurance Premiums

This includes bonds, worker's compensation, and professional liability.

Op Supplies Educational, Recreational

This is the internet fee for this office.

Statutory Payments to the Coroner

Iberville has budgeted \$190,060 to cover salaries and related benefits for the 2008. Those payments are remitted to the Coroner on a semiannual basis.

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2010 Budget

Criminal Court Fund:

Professional Services – Law Enforcement

This is for the Local Agency Compensated Enforcement (LACE) program.

Statutory Transfer to the General Fund

We are required by law to transfer one half of the surplus in the Criminal Court Fund at year end to the general fund. (LSA – RS 15:571.11). Because of decreased collections through Fines and Forfeitures, we have not budgeted a transfer to the General Fund for 2010.

Juror and Witness Fees

These fees are paid to Jurors and Witness for criminal court cases. Louisiana law mandates Iberville Parish cover those costs.

Substance Abuse Center:

Professional Services

This is the director's contract, teachers, bus drivers, and physicians' payments.

Fire District #1 (East Side):

Communications

Communications cost to help pay for CAD system in the Office of Emergency Preparedness.

Parish Transportation Fund:

Road Materials

A Line item was budgeted in the amount of \$252,000 for 2010 to purchase materials for the maintenance of all Iberville Parish Roadways.

Construction in Progress Roads

A Line item was budgeted in the amount of \$200,000 for 2010 for the crack sealing maintenance on parish roadways. It is our intention to fund a crack sealing program each year to prolong the life of our roadways.

State Law prohibits paying salaries and benefits from the Parish Transportation Fund.



Debt Service Funds



Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Debt Service
2010 Operating and Capital Budgets

OVERVIEW

Debt Service Funds are established to account for resources restricted to a specific purpose: the payment of principal and interest on general long-term debt.

➤ Iberville Parish currently has three debt service funds:

1. *Road Improvement Certificates Fund.* The resources received from the June 28, 2005 Certificate of Indebtedness were used to improve the transportation system throughout Iberville Parish. The 6-year Certificate of Indebtedness will be paid off in May 2012. We will make two interest payments and one principal payment in 2010. No additional Certificates of Indebtedness will be issued in the 2010 budget year.
2. *Sales Tax Bond Debt Service Fund.* This fund is used to service all debt, principal and interest, associated with the 2007 issuance of \$12,000,000 in Revenue Bonds and the 2009 issuance \$8,970,000 in Revenue Bonds.
3. *Sales Tax Bond Reserve Fund.* This fund is used to hold equivalent of one year's debt service, principal and interest. This reserve was not required for the 2007 issuance because bond insurance was purchased. This fund is required for the 2009 bond issuance because that issuance is not insured.

Iberville Parish Council
 Plaquemine, LA
 Sales Tax Bond Debt Service
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
General Sales and Use	922,356	917,544	1,528,474	1,707,590	1,707,590
Total Revenues	<u>922,356</u>	<u>917,544</u>	<u>1,528,474</u>	<u>1,707,590</u>	<u>1,707,590</u>
Expenditures					
2007 Bond					
Debt Service Principal	-	405,000	405,000	420,000	420,000
Debt Service Interest	776,359	560,381	507,231	486,606	486,606
2009 Bond					
Debt Service Principal	-	-	-	385,000	385,000
Debt Service Interest	-	-	122,848	358,919	358,919
Total Expenditures	<u>776,359</u>	<u>965,381</u>	<u>1,035,079</u>	<u>1,650,525</u>	<u>1,650,525</u>
Total Revenues VS Expenditures	145,997	(47,837)	493,395	57,065	57,065
Beginning Fund Balance	<u>697,018</u>	<u>843,015</u>	<u>843,015</u>	<u>1,336,410</u>	<u>1,393,475</u>
Ending Fund Balance	<u>843,015</u>	<u>795,178</u>	<u>1,336,410</u>	<u>1,393,475</u>	<u>1,450,540</u>

Iberville Parish Council
 Plaquemine, LA
Sales Tax Bond Reserve
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
General Sales and Use	-	700,000	225,307	-	-
Interest Earnings	16,732	15,000	6,000	2,000	2,000
Loan Proceeds	-	-	849,044	-	-
Total Revenues	<u>16,732</u>	<u>715,000</u>	<u>1,080,351</u>	<u>2,000</u>	<u>2,000</u>
Expenditures					
Transfer to Capital Improvement Fund	-	1,000,000	1,000,000	-	-
Total Expenditures	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	16,732	(285,000)	80,351	2,000	2,000
Beginning Fund Balance	<u>984,252</u>	<u>1,000,984</u>	<u>1,000,984</u>	<u>1,081,335</u>	<u>1,083,335</u>
Ending Fund Balance	<u>1,000,984</u>	<u>715,984</u>	<u>1,081,335</u>	<u>1,083,335</u>	<u>1,085,335</u>

Iberville Parish Council
 Plaquemine, Louisiana
Road Improvement Certificates Fund
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Transfers from Capital Imp Fund	-	-	-	-	-
Transfers from Sales Tax Road Fund	317,016	375,000	264,510	326,250	326,250
Total Revenues	<u>317,016</u>	<u>375,000</u>	<u>264,510</u>	<u>326,250</u>	<u>326,250</u>
Expenditures					
Debt Service Principal	300,000	300,000	300,000	300,000	300,000
Debt Service Interest	47,250	36,750	36,750	26,250	26,250
Paying Agents Fees	-	-	-	-	-
Total Expenditures	<u>347,250</u>	<u>336,750</u>	<u>336,750</u>	<u>326,250</u>	<u>326,250</u>
Total Revenues VS Expenditures	(30,234)	38,250	(72,240)	-	-
Beginning Fund Balance	<u>320,473</u>	<u>290,239</u>	<u>290,239</u>	<u>217,999</u>	<u>217,999</u>
Ending Fund Balance	<u>290,239</u>	<u>328,489</u>	<u>217,999</u>	<u>217,999</u>	<u>217,999</u>



Capital Project Funds



Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Capital Project Funds
2010 Operating and Capital Budgets

OVERVIEW

Capital Project Funds account for the financial resources to be used for the acquisition, construction, and improvement of major capital facilities not reported in other governmental funds. For the budget year 2010, the Parish will maintain eight (12) capital project funds. Those funds are:

- The *Capital Improvement Fund* accounts for small capital outlay projects that are funded solely through the use of Parish resources.
- The *Road Construction Capital Improvement Fund* will account for all road capital outlay. It is funded through revenue bonds and operating transfers from the parish transportation fund.
- The *Louisiana Community Development Block Grant (LCDBG)* program is offered through the State of Louisiana to provide funds to help strengthen community development, revitalization, and private investment, which will benefit at least 51% low and moderate income persons and will help eliminate or prevent slums and blight.
- The *Highway 1148 Extension Fund* has been funded by both the Parish and the Louisiana Department of Facility Planning and Control. The project was broken into three phases the first phase was completed in 2006 and the second phase was completed in 2007. Phase 3 is expected to begin during the first half of 2010.
- *LA Recovery Authority – CDBG* will account for all funds distributed by the Federal Government by the U.S. Department of Housing and Urban Development pass through the State of Louisiana for Hurricane Gustav related projects.
- *Gisclair Road Drainage* – will account for state funding of drainage improvements along Gisclair Road.
- The *COA Senior Center Construction Fund* was created during 2007 to account for expenditures in relation to the construction of the Council on Aging Center in Plaquemine. Construction was completed in May of 2008. This Fund was completely closed out during 2009.
- The *Welcome Center Construction Fund* has been funded by both the Parish and the Louisiana Department of Natural Resources. This project started in 2008 and is expected to be complete by the end of 2009. This Fund is scheduled for close out during 2010.
- The *West Terrace Drainage Construction Fund* has a fund balance related to a past construction project. This Fund was completely closed out during 2009
- The *Veteran's Memorial Fund* is a major capital outlay project which will be funded with Parish and local resources. The Veteran's memorial was dedicated in 2009. This Fund is scheduled for close out during 2010.

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Capital Project Funds
2010 Operating and Capital Budgets

- The *Industrial Park Fund* is a capital outlay fund that carries a fund balance that exists of sale of property. These funds are expected to be utilized on infrastructure enhancements as new tenants become available.
- The *North Iberville Community Center Fund* is a capital outlay fund created to account for state funds distributed to the parish through LA House Bill 2 to construct a state of the art community center in North Iberville.

BUDGET HIGHLIGHTS

- In the *Capital Improvement Fund* we have budgeted a \$250,000 transfer to the Road Construction Capital Improvement fund to finish out the remainder of the road maintenance from the 2009 road project. We have budgeted \$500,000 transfer to the Highway 1148 extension to finish the construction of Phase 3 of the project, LA Hwy. 3066 to LA Hwy. 75. We have budgeted a \$250,000 transfer to the LCDBG Sewer Fund to aid in our grant application for the Bruceville sewer improvement project. The \$250,000 will go toward design and construction. We have also budgeted \$1,000,000 to construct a sewer plant on highway 1148 to replace the existing oxidation pond. Iberville has also budgeted \$1,000,000 in cooperation with the Louisiana Department of Economic Development to fund infrastructure enhancements for potential chemical plant construction
- The *Road Construction Capital Improvement Fund* will focus on the continued construction and repair of various roads throughout Iberville Parish. Iberville completed Central, North and South Iberville road projects in 2007-2009. The Parish will continue the road improvement project with \$780,885 re-budgeted for 2010.
- The *Louisiana Community Development Block Grant (LCDBG)* project targets one project for 2010. The project will focus on a Sewer upgrade for the Bruceville area of Plaquemine. This project will provide a complete new sewer collection system to route sewer to an existing treatment plant located by the Iberville Multipurpose building. We hope to have this project funded partially by LCDBG and partially by Iberville Parish. The Parish was denied grant funding during 2008 for this project. The grant has been resubmitted for the 2009-2010 funding cycle.
- The *Highway 1148 Extension* project will continue in 2010. Phase 1 which consisted of a bridge and roadway connecting Highway 77 with Highway 3066 was completed during 2006 at a cost of \$1,600,000. Phase 2 which connected Highway 1148 to Highway 77 was completed in September of 2007 at a cost of \$4,500,000. The 3rd and final phase of this road construction project is budgeted for 2010 at a cost of \$2, 00,000. This final roadway will connect Highway 3066 with Belleview Rd. in line with Tennant Rd. This project will aid economic development and provide the completion of the alternate route for emergency evacuation.

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Capital Project Funds
2010 Operating and Capital Budgets

- *LA Recovery Authority – CDBG* project will begin during 2010. The Parish has been awarded \$44 million for projects related to the recovery of the parish, and its municipalities, from the damage sustained by Hurricane Gustav. This fund will be amended as funds become available for projects.

- *North Iberville Community Center* construction will begin in early 2010. This project is fully funded by the State of Louisiana at \$1,680,000. All funds will be disbursed through the Office of Facility Planning and Control.

Iberville Parish Council
Plaquemine, Louisiana
5-Year Capital Improvement Budget
2010 Budget
(Budget Years 2010 to 2014)

	<u>2010</u> <u>Proposed</u>	<u>2011</u> <u>Year 2</u>	<u>2012</u> <u>Year 3</u>	<u>2013</u> <u>Year 4</u>	<u>2014</u> <u>Year 5</u>
Revenues					
General Sales and Use Tax for Capital Improvement Fund	1,300,000	1,500,000	1,500,000	1,800,000	1,800,000
Interest Earnings	4,000	50,000	50,000	50,000	50,000
Federal Grants	1,000,000	25,000,000	19,000,000		
State Grants Public Works	1,500,000	-	-	-	-
Transfer In from Sales Tax Bond Reserve to CIP		-	-	-	-
State Grants Public Safety	1,000,000	-	-	-	-
Transfers In from Parish Transportation to Rd Construction		500,000	500,000	500,000	500,000
Transfers In from Sales Tax Roads for Hwy 1148 Extension		500,000	-	-	-
Transfers In from CIP for Hwy 1148 Extension Fund	500,000	500,000	-	-	-
Transfer In from CIP for LCDBG	250,000	-	-	-	-
Transfers In from CIP for Road Construction	250,000	-	-	-	-
Transfers In from General Fund to Veteran's Memorial					
State Grant Public Works					
Proceeds from Issuance of Debt CIP					
Proceeds from Issuance of Debt Road Construction	-	-	-	-	-
Total Revenues	<u>5,804,000</u>	<u>28,050,000</u>	<u>21,050,000</u>	<u>2,350,000</u>	<u>2,350,000</u>
Expenditures					
General Government					
Professional Services - Engineering	100,000	200,000	200,000	200,000	200,000
Acquisition of Buildings	350,000				
Transfers to Hwy 1148 Extension Fund	500,000	-	-	-	-
Transfer to Road Construction Fund	250,000	-	-	-	-
Transfer to LCDBG Sewer	250,000	-	-	-	-
LA Recovery Authority	1,100,000	25,000,000	19,000,000		
Water					
Construction in Progress	200,000	1,000,000	2,000,000	2,000,000	2,000,000
Road Construction Capital Improvement Fund					
Construction in Progress Roads	780,885	-	-	-	-
Highway 1148 Extension					
Construction in Progress Roads	2,113,067	1,000,000	-	-	-
Sewer Funds					
Construction in Progress Sewer	1,000,000	1,000,000	-	-	-
Welcome Center					
Acquisition of Buildings		-	-	-	-
LCDBG - Sewer					
Construction in Progress	250,000	-	-	-	-

Iberville Parish Council
 Plaquemine, Louisiana
5-Year Capital Improvement Budget
 2010 Budget
 (Budget Years 2010 to 2014)

	2010 Proposed	2011 Year 2	2012 Year 3	2013 Year 4	2014 Year 5
North Iberville Community Center					
Professional Services	49,273	-	-	-	-
Construction in Progress	1,500,000	-	-	-	-
Economic Development					
Construction in Progress	1,000,000	-	-	-	-
Total Expenditures	<u>9,443,225</u>	<u>28,200,000</u>	<u>21,200,000</u>	<u>2,200,000</u>	<u>2,200,000</u>
Total Revenues vs Expenditures	(3,639,225)	(150,000)	(150,000)	150,000	150,000
Projected Beginning Fund Balance	<u>4,112,194</u>	<u>472,969</u>	<u>322,969</u>	<u>172,969</u>	<u>322,969</u>
Projected Ending Fund Balance	<u>472,969</u>	<u>322,969</u>	<u>172,969</u>	<u>322,969</u>	<u>472,969</u>

Iberville Parish Council
Plaquemine, Louisiana
Capital Improvement Fund
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
General Sales and Use	1,785,829	1,600,000	1,950,000	1,300,000	1,300,000
Interest Earnings	10,236	15,000	4,000	4,000	4,000
Federal Grants	-	-	-	-	-
Sewerage Collection and Disposal	34,708	-	-	-	-
State Grants-Culture, Rec & Tourism	-	-	-	-	-
Refund of Expenditures	-	-	-	-	-
Proceeds from Issuance of Debt	-	1,000,000	1,000,000	-	-
Transfers In - Sales Tax Bond Reserve Fund	-	1,000,000	1,000,000	-	-
Transfers In - Sewerage Collection and Disposal	9,902	-	-	-	-
Transfers In - Water District No 3	-	-	-	-	-
Total Revenues	1,840,675	3,615,000	3,954,000	1,304,000	1,304,000
Expenditures					
General Governmental Bldgs & Plant					
Professional Services	-	-	-	-	-
Professional Services Engineering	-	-	100,000	100,000	100,000
Acquisition of Buildings	-	-	400,000	350,000	350,000
Acquisition of Equipment	-	-	-	-	-
Acquisition of Buildings	-	-	-	-	-
General Governmental - Civic Center	-	-	-	-	-
Professional Services Engineering	-	-	-	-	-
Construction in Progress - Civic Center	-	-	-	-	-
Acquisition of Land	-	-	-	-	-
Public Safety - Fire Protection	-	-	-	-	-
Construction in Progress	-	-	-	-	-
Fire Stations and Buildings	-	-	-	-	-
Acquisition of Land	-	-	-	-	-
Capital Outlay - Public Works	-	-	-	-	-
St Gabriel Sales Tax Intergovernmental	-	-	-	-	-
Capital Outlay Gas Lines	-	-	50,000	-	-
Transfers to Public Building Maint	-	-	-	-	-
Transfers to the Sales Tax Roads Fund	-	-	-	-	-
Transfers to the Road Improvement Program	-	-	-	-	-
Transfers to the Road Construction Fund	-	-	-	250,000	250,000
Transfers to Hwy 1148 Extension Fund	-	250,000	250,000	500,000	500,000
Transfers to the LCDBG Sewer Fund	-	-	-	250,000	250,000
Transfer to the COA Senior Center Construction	622,322	-	-	-	-
Transfer to the LRA - CDBG Fund	-	-	100,000	-	-
Transfer to the Welcome Center	300,000	300,000	400,000	-	-
Transfers to Veteran's Memorial Fund	450,000	100,000	100,000	-	-
Paved Streets	-	-	-	-	-
Construction in Progress - Roads	-	-	-	-	-
Transfers to Hwy 1148 Extension Fund	-	-	-	-	-
Bridges, Viaducts, and Grade Separation	-	-	-	-	-
Professional Services Engineering	-	-	-	-	-

Iberville Parish Council
Plaquemine, Louisiana
Capital Improvement Fund
2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Construction in Progress - Bridges	-	-	-	-	-
Storm Drainage	-	-	-	-	-
Professional Services	15,000	-	-	-	-
Professional Services Engineering	(12,953)	-	-	-	-
Sewerage Collection and Disposal	-	-	-	-	-
Professional Services Engineering	72,331	1,000,000	-	1,000,000	1,000,000
Water	-	-	-	-	-
Maintenance Roads and Streets	-	-	-	-	-
Professional Services Engineering	-	-	-	-	-
Professional Services Legal	4,418	-	-	-	-
Miscellaneous Contractual Service	-	-	-	-	-
Construction in Progress	209,052	500,000	600,000	200,000	200,000
Major Repairs	-	-	-	-	-
Economic Development	-	-	-	-	-
Construction in Progress	-	1,000,000	-	1,000,000	1,000,000
Total Expenditures	<u>1,660,170</u>	<u>3,150,000</u>	<u>2,000,000</u>	<u>3,650,000</u>	<u>3,650,000</u>
Total Revenues VS Expenditures	180,505	465,000	1,954,000	(2,346,000)	(2,346,000)
Beginning Fund Balance	<u>545,302</u>	<u>725,807</u>	<u>725,807</u>	<u>2,679,807</u>	<u>2,679,807</u>
Ending Fund Balance	<u>725,807</u>	<u>1,190,807</u>	<u>2,679,807</u>	<u>333,807</u>	<u>333,807</u>

Iberville Parish Council
Plaquemine, Louisiana
Road Construction Capital Improvement Fund
2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
General Sales and Use	-	-	-	-	-
State Grants-Public Safety	-	-	-	-	-
Interest Earnings	72,403	-	16,000	-	-
Refund of Expenditures	-	-	-	-	-
Transfer In from Drainage Funds	-	-	-	-	-
Transfer In from Parish Transportation	-	250,000	250,000	-	-
Transfer In from Sales Tax Roads	-	-	-	-	-
Transfer In from Capital Improvement Fund	-	-	-	250,000	250,000
Proceeds from Issuance of Debt	-	6,000,000	6,105,232	-	-
Total Revenues	<u>72,403</u>	<u>6,250,000</u>	<u>6,371,232</u>	<u>250,000</u>	<u>250,000</u>
Expenditures					
Professional Services Engineering	263,547	-	-	-	-
Professional Services Legal	-	-	-	-	-
Professional Services Accounting, Auditing, Bookkeeping	-	-	-	-	-
Construction in Progress - Roads	4,038,874	6,934,876	7,400,000	780,885	780,885
Transfers to Council on Aging Construction Fund	-	-	-	-	-
Total Expenditures	<u>4,302,421</u>	<u>6,934,876</u>	<u>7,400,000</u>	<u>780,885</u>	<u>780,885</u>
Total Revenues VS Expenditures	(4,230,018)	(684,876)	(1,028,768)	(530,885)	(530,885)
Beginning Fund Balance	<u>5,789,671</u>	<u>1,559,653</u>	<u>1,559,653</u>	<u>530,885</u>	<u>530,885</u>
Ending Fund Balance	<u>1,559,653</u>	<u>874,777</u>	<u>530,885</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
 Plaquemine, Louisiana
LCDBG
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
State LCDBG Construction Grants	-	-	-	-	-
Transfers In	-	-	-	250,000	250,000
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>
Expenditures					
Professional Services Engineering	-	-	-	-	-
Publication of Legal Notices	-	-	-	-	-
Professional Services Engineering	-	-	-	-	-
Construction In Progress Roads	-	-	-	-	-
Construction In Progress Sewer	2,200	-	-	250,000	250,000
Taxes and Licenses	-	-	-	-	-
Total Expenditures	<u>2,200</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>
Total Revenues VS Expenditures	(2,200)	-	-	-	-
Beginning Fund Balance	<u>31,362</u>	<u>29,162</u>	<u>29,162</u>	<u>29,162</u>	<u>29,162</u>
Ending Fund Balance	<u>29,162</u>	<u>29,162</u>	<u>29,162</u>	<u>29,162</u>	<u>29,162</u>

Iberville Parish Council
 Plaquemine, Louisiana
 Highway 1148 Extension
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
State Grants-Public Safety	-	1,000,000	-	1,000,000	1,000,000
Interest Earnings	-	-	-	-	-
Transfers from Sales Tax Roads	1,000,000	250,000	250,000	-	-
Transfers from Capital Improvement Fund	-	250,000	250,000	500,000	500,000
Total Revenues	<u>1,000,000</u>	<u>1,500,000</u>	<u>500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
Expenditures					
Construction in Progress - Roads	69,154	2,384,151	1,000,000	2,113,067	2,113,067
Total Expenditures	<u>69,154</u>	<u>2,384,151</u>	<u>1,000,000</u>	<u>2,113,067</u>	<u>2,113,067</u>
Beginning Fund Balance	930,846	(884,151)	(500,000)	(613,067)	(613,067)
	<u>182,221</u>	<u>1,113,067</u>	<u>1,113,067</u>	<u>613,067</u>	<u>613,067</u>
Ending Fund Balance	<u>1,113,067</u>	<u>228,916</u>	<u>613,067</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
 Plaquemine, Louisiana
 LA Recovery Authority - CDBG
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Transfers in from Capital Improvement Fund	-	-	100,000	-	-
Federal Grant - CDBG - HUD	-	-	-	1,000,000	1,000,000
Total Revenues	-	-	100,000	1,000,000	1,000,000
Expenditures					
Professional Services	-	-	-	1,100,000	1,100,000
Construction in Progress	-	-	-	-	-
Total Expenditures	-	-	-	1,100,000	1,100,000
Total Revenues VS Expenditures	-	-	100,000	(100,000)	(100,000)
Beginning Fund Balance	-	-	-	100,000	100,000
Ending Fund Balance	-	-	100,000	-	-

Iberville Parish Council
 Plaquemine, Louisiana
Gisclair Road Drainage Project
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
State Grants - Public Works	-	-	61,750	-	-
Total Revenues	-	-	61,750	-	-
Expenditures					
Professional Services	-	-	61,750	-	-
Total Expenditures	-	-	61,750	-	-
Total Revenues VS Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

Iberville Parish Council
 Plaquemine, LA
 COA Senior Center
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Interest Earnings	4,851	-	-	-	-
Transfer in from Capital Imp Fund	-	-	-	-	-
Proceeds from Long Term Bonds	-	-	-	-	-
Transfer in from Capital Imp Fund	622,322	-	-	-	-
Total Revenues	<u>627,173</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Professional Services Legal	-	-	-	-	-
Prof Svcs Architect and Landscaping	11,325	-	-	-	-
Construction In Progress	669,536	-	-	-	-
Transfer to Sales Tax Bond Reserve Fund	-	-	-	-	-
Total Expenditures	<u>680,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	(53,688)	-	-	-	-
Beginning Fund Balance	<u>53,688</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
Plaquemine, Louisiana
Welcome Center
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
State Grant	308,750	-	-	-	-
Transfer In from Cap Imp Fund	-	-	-	-	-
Transfer In from General Fund	100,000	-	-	-	-
Transfer In from Cap Imp Fund	300,000	300,000	400,000	-	-
Total Revenues	708,750	300,000	400,000	-	-
Expenditures					
Acquisition of Buildings	641,726	413,980	581,004	-	-
Construction In Progress	-	-	-	-	-
Total Expenditures	641,726	413,980	581,004	-	-
Total Revenues VS Expenditures	67,024	(113,980)	(181,004)	-	-
Beginning Fund Balance	113,980	181,004	181,004	-	-
Ending Fund Balance	181,004	67,024	-	-	-

Iberville Parish Council
 Plaquemine, Louisiana
West Terrace Subdivision
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
State Grants-Public Safety	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Transfer to Capital Imp Fund	9,903	-	-	-	-
Total Expenditures	<u>9,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	(9,903)	-	-	-	-
Beginning Fund Balance	<u>9,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
 Plaquemine, Louisiana
Veteran's Memorial
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
Local Grant	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
Transfer from Cap Imp Fund	450,000	100,000	100,000	-	-
Total Revenues	<u>450,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Expenditures					
Prof Svcs Architectural and Landscaping	15,165	-	-	-	-
Construction In Progress	392,106	111,142	243,871	-	-
Total Expenditures	<u>407,271</u>	<u>111,142</u>	<u>243,871</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	42,729	(11,142)	(143,871)	-	-
Beginning Fund Balance	<u>101,142</u>	<u>143,871</u>	<u>143,871</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>143,871</u>	<u>132,729</u>	<u>-</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
 Plaquemine, LA
Iberville Industrial Park
 2010 Budget

	<u>2008 Actual</u>	<u>2009 Original</u>	<u>2009 Revised</u>	<u>2010 Request</u>	<u>2010 Budget</u>
Revenues					
Sale of Investments	-	-	-	-	-
Total Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
Beginning Fund Balance	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
Ending Fund Balance	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>

Iberville Parish Council
 Plaquemine, LA
 North Iberville Community Center
 2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
State Grants-Public Works	100,000	1,500,000	80,750	1,500,000	1,500,000
Total Revenues	<u>100,000</u>	<u>1,500,000</u>	<u>80,750</u>	<u>1,500,000</u>	<u>1,500,000</u>
Expenditures					
Professional Services	1,477	200,000	200,000	49,273	49,273
Construction In Progress	-	1,470,000	-	1,500,000	1,500,000
Total Expenditures	<u>1,477</u>	<u>1,670,000</u>	<u>200,000</u>	<u>1,549,273</u>	<u>1,549,273</u>
Total Revenues	98,523	(170,000)	(119,250)	(49,273)	(49,273)
Beginning Fund Balance	<u>70,000</u>	<u>168,523</u>	<u>168,523</u>	<u>49,273</u>	<u>49,273</u>
Ending Fund Balance	<u>168,523</u>	<u>(1,477)</u>	<u>49,273</u>	<u>-</u>	<u>-</u>

Iberville Parish Council
Plaquemine, Louisiana
Capital Projects Funds Budgetary Comments
2010 Budget

REVENUES

Capital Improvement Fund:

General Sales and Use

The Capital Improvement is funded mainly through sales tax collections. We have budgeted those collections down by 33% for 2010

Road Construction Capital Improvement Fund:

Transfer In

This authorizes the Parish President to transfer funds into the road construction capital improvement fund to finish out the final portion of the Road Program.

LCDBG:

Transfers In

This authorizes the Parish President to transfer funds into the LCDBG program to help with cost of the Bruceville Sewer project, if approved by the state of Louisiana.

Highway 1148 Extension:

Transfers In

This authorizes the Parish President to transfer funds into the Highway 1148 Extension fund to help with cost of the construction of the final section of Enterprise Blvd.

LA Recovery Authority – CDBG:

Federal Grant – CDBG – HUD

We anticipate receiving some funds in 2010 from the Louisiana Recovery Authority for Gustav related projects. We do not know exactly what that number will be so we have budgeted \$1,000,000 in the fund. Should we receive a larger portion, the fund budget will be amended by ordinance.

Iberville Parish Council
Plaquemine, Louisiana
Capital Projects Funds Budgetary Comments
2010 Budget

EXPENDITURES

Capital Improvement Fund:

Acquisition of Buildings

Authorizes the Parish president to purchase a building for fixed asset storage and records according to the Louisiana bid law.

Transfer to the Road Construction

Authorizes the Parish to transfer funds to the Road Construction Fund for the completion of the road maintenance program.

Construction in Progress - Sewer

Authorizes the Parish to construct a package sewer plant to replace the open oxidation pond along Highway 1148 at a cost of \$1,000,000 including engineering and construction.

Construction in Progress Water

Authorizes the Parish construct water lines to connect future residential or commercial developments to parish run water systems.

Construction in Progress – Economic Development

Authorizes the Parish to remit \$1,000,000 to the LA Department of Economic Development used toward infrastructure enhancements to attract industry to Iberville Parish.

Road Construction Capital Improvement Fund:

Construction in Progress – Roads

Iberville Parish has allocated \$780,885 to finish out the remaining road work carried over from the 2009 road program.

LCDBG Sewer Fund:

Construction if Progress – Sewer

Grant applications were submitted for the 2009-2010 LCDBG funding cycle. We are awaiting approval from the state..

Iberville Parish Council
Plaquemine, Louisiana
Capital Projects Funds Budgetary Comments
2010 Budget

Highway 1148 Extension:

Construction in Progress - Roads

Authorizes the expenditure of state and local funds for the completion of Phase 3 of Enterprise Road. This Phase will connect Louisiana Highway 1148 to Belleview Rd at an estimated cost of \$2,111,067.

Welcome Center Fund:

Nothing budgeted for 2010 – work expected to be complete by 12/31/2009.

Veteran's Memorial Fund:

Construction in Progress

Nothing budgeted for 2010 – work completed by 12/31/2009.

North Iberville Community Center:

Construction in Progress

Iberville plans on constructing a community center during 2010 located in North Iberville. This project will be fully funded by the State of Louisiana.

**This page contains
no financial data.**



Enterprise Funds



Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Enterprise Funds
2010 Operating and Capital Budgets

OVERVIEW

Enterprise funds account for activities that are operated in a manner similar to private business enterprises and in which our intent is to recover costs primarily through user charges. The parish uses Enterprise Funds to provide services to the public at large. The departments which fall under this fund type are:

- The *Iberville Parish Sales/Use Tax Department* is designated by the Iberville Parish Council for the purpose of administration, enforcement, and collection of taxes as imposed by the various agencies of the Parish of Iberville and Louisiana Revised Statues. The cost of administration, enforcement, and collection of the taxes imposed is referred to as the Cost of Collection and shall be withheld from the funds collected prior to the distribution of funds to the taxing authorities.

- The *Iberville Parish Utility Department* provides sewer, natural gas, and water to various areas in Iberville Parish except those areas serviced by the local municipalities. The Utility Department also manages Water District #3 in the South Iberville Area, Water District #4 in the North Iberville Area, Water District #4 South in the South Highway 77 Area, and the Highway 1148 water system. The Utility Department is self supported by the sale of natural gas and water.

BUDGET HIGHLIGHTS

The *Iberville Parish Sale/Use Tax Department* is expecting decreased use tax revenue of approximately 30% during 2010. This decrease is due to the completion of a major plant expansion during 2009 and a general fall in retail sales. Retail industry sales taxes are steady and could possibly increase as an indirect result of the completed plant construction.

The Iberville Parish Utility Department does not have any major capital outlay plans during 2010. However, the Utility Department has budgeted expenditures in the amount of \$55,000 for sewer repairs at Dorseyville and a camera.

Iberville Parish Council
Plaquemine, Louisiana
Sales Tax Department
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Receipts					
Sales Tax	733,351	595,800	673,752	645,952	645,952
Occupational License	-	9,000	9,000	9,000	9,000
Total Receipts	<u>733,351</u>	<u>604,800</u>	<u>682,752</u>	<u>654,952</u>	<u>654,952</u>
Disbursements					
Administrative Salaries	167,384	169,000	193,274	193,274	193,274
Retirement	21,401	21,500	22,166	22,166	22,166
Medicare	1,179	1,200	1,559	1,559	1,559
Health Insurance	25,762	24,600	24,556	24,556	24,556
Worker's Compensation	-	1,200	1,019	1,019	1,019
Unemployment Insurance	-	600	1,000	600	600
Employee Benefit - Life & Disability	-	2,000	1,870	1,870	1,870
Employee Benefit - Deferred	11,210	11,500	10,008	10,008	10,008
Travels	4,800	5,000	6,000	5,000	5,000
Vehicle Expense	1,599	3,000	2,500	3,000	3,000
Mileage	-	-	-	-	-
Lodging	-	1,000	-	1,200	1,200
Meals	-	500	-	500	500
Postage	6,887	7,000	9,000	9,000	9,000
Insurance (Bonds)	250	300	300	300	300
Rent - Office	9,600	9,600	9,600	9,600	9,600
Office Supplies	8,942	20,000	20,000	15,000	15,000
Telephone Expense	1,690	2,000	2,200	2,000	2,000
Professional Services Fees	7,823	5,000	8,000	5,000	5,000
Audit Fees	348,806	225,000	250,000	250,000	250,000
Accounting Fees	-	1,500	6,000	5,000	5,000
Bank Service Charges	-	1,000	1,000	1,000	1,000
Legal Fees	30,297	50,000	80,000	60,000	60,000
Uniforms	-	-	-	-	-
Seminars	408	1,200	2,100	1,200	1,200
Equipment Maintenance	3,510	6,000	4,000	3,500	3,500
Computer Service Agreement	60,810	8,000	10,000	15,000	15,000
Auto Insurance	1,132	1,000	1,200	1,500	1,500
Occupational License Expense	-	9,000	9,000	9,000	9,000
Publications	-	100	-	100	100
Acquisition of Equipment	14,829	15,000	2,400	-	-
Miscellaneous Expense	5,032	2,000	4,000	3,000	3,000
Total Disbursements	<u>733,351</u>	<u>604,800</u>	<u>682,752</u>	<u>654,952</u>	<u>654,952</u>
Total Receipts vs Disbursements	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Revenues					
<u>Natural Gas Office</u>					
Residential Sales	1,718,424	2,300,000	2,000,000	2,000,000	2,000,000
Commercial Sales	648,236	750,000	725,000	645,000	645,000
Industrial Sales	39,637	35,000	35,000	40,000	40,000
Unbilled Gas Sales	17,529	-	-	-	-
Prisons	872,427	900,000	875,000	900,000	900,000
Service Lines	-	-	-	-	-
Penalties	21,406	27,000	20,000	23,000	23,000
Interest	7,605	15,000	5,000	5,000	5,000
Bad Debt Recovery	267	1,000	500	500	500
Miscellaneous Charges	5,295	6,000	5,000	6,000	6,000
Miscellaneous Income	39,242	11,000	11,000	10,000	10,000
Sale of Scrap Materials	1,152	-	-	1,000	1,000
Transfer In	48,348	-	-	-	-
Total Gas Service	<u>3,419,568</u>	<u>4,045,000</u>	<u>3,676,500</u>	<u>3,630,500</u>	<u>3,630,500</u>
<u>Water Service</u>					
Water District #4 Contract	49,289	50,000	50,000	50,000	50,000
Water District #4 Maintenance	19,549	18,000	20,000	20,000	20,000
Water District #3 Service Lines	14,000	15,000	15,000	15,000	15,000
Water District #3 Maintenance	49,330	40,000	50,000	50,000	50,000
Water District #3 Management Fees	307,241	305,000	307,000	308,000	308,000
Water District #3 Reconnect Fees	2,275	3,000	2,000	2,500	2,500
Total Water Service	<u>441,684</u>	<u>431,000</u>	<u>444,000</u>	<u>445,500</u>	<u>445,500</u>
<u>Sewer</u>					
Area #1	7,230	8,500	9,000	9,000	9,000
Area #2	34,060	37,000	40,000	40,000	40,000
St. Louis	11,824	13,000	14,000	14,000	14,000
Timberlane	27,378	25,000	25,000	28,000	28,000
Bayou Goula / Dorseyville	119,379	85,000	83,000	100,000	100,000
Patreaux Sewer	22,945	23,000	23,000	23,000	23,000
Miscellaneous	28	100	100	100	100
Total Sewer	<u>222,844</u>	<u>191,600</u>	<u>194,100</u>	<u>214,100</u>	<u>214,100</u>
<u>Highway 1148</u>					
Residential Sales	99,394	100,000	100,000	100,000	100,000
Commercial Sales	1,264	1,500	1,500	1,500	1,500
Industrial Sales	4,032	5,000	6,500	8,000	8,000
Service Lines	-	-	-	-	-
Penalties	1,416	1,400	1,200	1,500	1,500
Miscellaneous Income	705	1,000	1,000	1,000	1,000
Transfer In	-	-	-	-	-
Safe Drinking Water	1,136	1,200	1,100	1,160	1,160
Total Highway 1148	<u>107,947</u>	<u>110,100</u>	<u>111,300</u>	<u>113,160</u>	<u>113,160</u>

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
<u>Other Revenues</u>					
State Grants	-	-	-	-	-
Contributed Capital	-	-	-	-	-
Income From Meter Deposits	23,348	-	-	-	-
Meter Deposits Interest	2,585	1,500	4,000	3,000	3,000
AT&T	5,600	8,000	6,000	6,000	6,000
Total Other Revenues	31,533	9,500	10,000	9,000	9,000
Total Revenues	4,223,576	4,787,200	4,435,900	4,412,260	4,412,260
<u>Expenditures</u>					
<u>Natural Gas</u>					
Gas Purchases	2,460,373	2,800,001.00	2,500,000.00	2,500,000.00	2,500,000.00
Pipeline Imbalance	-	-	-	-	-
Administrative Salaries	63,341	65,000	65,000	65,000	65,000
Field Salaries	321,388	305,000	315,000	325,000	325,000
Clerical Salaries	139,210	140,000	145,000	150,000	150,000
Labor Billed Out	(4,881)	-	-	-	-
Fringe Benefits	199,377	193,000	203,000	200,000	200,000
Unemployment Insurance	11,154	10,000	12,000	15,000	15,000
Dues and Subscriptions	240	1,000	1,000	1,000	1,000
Utilities Expense	4,072	10,000	-	6,000	6,000
Postage	33,079	35,000	35,000	35,000	35,000
Phones and Pagers	9,614	8,000	9,000	10,000	10,000
LA One Call	1,603	3,000	3,000	3,000	3,000
Equipment Rental	1,325	3,000	3,000	3,000	3,000
Building and Maintenance Supplies	5,146	10,000	10,000	5,000	5,000
Maintenance of Mains	14,606	15,000	15,000	15,000	15,000
Cathodic Protection	13,346	15,000	13,000	15,000	15,000
Cathodic Protection Utilities	3,407	4,000	4,000	4,000	4,000
Maintenance of Meters	12,062	10,000	7,000	15,000	15,000
Field Equipment Maintenance	6,884	8,000	12,000	8,000	8,000
Equipment Billed Out	(3,150)	-	-	-	-
Communication Equipment Repair	311	1,000	1,000	500	500
Janitorial	-	-	-	-	-
Machine Maintenance	10,862	10,000	8,000	10,000	10,000
Computer License	24,074	16,000	16,000	15,000	15,000
Professional Fees	7,130	8,000	8,000	8,000	8,000
Servitudes and Recordings	1,061	2,000	2,000	2,000	2,000
Field Site Expense	951	1,500	1,500	1,500	1,500
Worker's Compensation	15,759	16,000	18,000	16,000	16,000
Insurance	42,907	85,000	85,000	85,000	85,000
Office Supplies	9,886	8,000	8,000	10,000	10,000
Computer Supplies	7,284	8,000	8,000	8,000	8,000
Safety Equipment	1,496	3,000	3,000	3,000	3,000
Uniforms	9,458	13,000	13,000	15,000	15,000
Gas & Vehicle Maintenance	105,894	105,000	100,000	110,000	110,000
Vehicle Expenses Billed Out	(1,704)	-	-	-	-
Miscellaneous Field Supplies	42,406	40,000	50,000	45,000	45,000
Materials Billed Out	(24,063)	-	-	-	-

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Small Tools	2,610	3,000	4,500	4,000	4,000
Natural Gas Purchase for Resale	-	-	-	-	-
Pipeline Imbalance	-	-	-	-	-
Seminar Training	14,890	5,000	8,000	5,000	5,000
Depreciation	141,313	136,000	143,000	145,000	145,000
Amortization Expense	2,400	2,400	2,400	2,400	2,400
Debt Service Interest	3,348	-	-	-	-
Tax on Service Lines	5,936	6,000	6,000	6,000	6,000
Miscellaneous Expense	7,453	2,000	2,000	8,000	8,000
Bad Debt Expense	648	15,000	15,000	10,000	10,000
Transfer Out	-	-	-	-	-
Computer Service and Training	-	-	-	3,000	3,000
Gas Leak Survey	6,800	7,000	7,600	8,000	8,000
Lease Vehicle Expense	-	-	-	-	-
Bayou Blue	-	-	-	-	-
IPC Maintenance Facility	-	-	-	-	-
Total Natural Gas	<u>3,731,306</u>	<u>4,127,901</u>	<u>3,862,000</u>	<u>3,895,400</u>	<u>3,895,400</u>
<u>Water</u>					
Water District #3 Supplies	46,372	45,000	45,000	48,000	48,000
Water District #3 Seminar	-	2,000	2,000	2,000	2,000
Water District #3 Miscellaneous	-	1,000	1,000	1,000	1,000
Water District #4 Miscellaneous	-	1,000	1,000	1,000	1,000
Water District #4 Maintenance & Supplies	2,963	4,000	4,000	4,000	4,000
Total Water	<u>49,335</u>	<u>53,000</u>	<u>53,000</u>	<u>56,000</u>	<u>56,000</u>
<u>Sewer</u>					
Area #1	1,989	3,000	5,000	4,600	4,600
Area #2	18,171	25,000	22,000	25,000	25,000
St. Louis	3,283	5,000	7,000	6,000	6,000
Timberlanes	13,387	13,000	15,000	20,000	20,000
Bayou Goula / Dorseyville	83,482	100,000	100,000	100,000	100,000
Salary Expense	33,362	30,000	35,000	35,000	35,000
Vehicle Expense	11,646	10,000	8,000	12,000	12,000
Materials	5,060	8,000	8,000	6,000	6,000
Computer Supplies	1,146	-	-	2,000	2,000
Seminars	-	-	-	-	-
Miscellaneous Expense	-	2,000	5,000	4,000	4,000
Telemetry	8,471	8,500	8,500	8,800	8,800
Depreciation	21,947	16,000	16,000	21,000	21,000
Multi-Purpose Center	-	-	-	-	-
Patreau Sewer	18,307	15,000	15,000	20,000	20,000
Bad Debt Expense	122	5,000	5,000	5,000	5,000
Grant to City of Plaquemine	-	-	-	-	-
Ella Road	1,700	5,000	2,000	3,000	3,000
Total Sewer	<u>222,073</u>	<u>245,500</u>	<u>251,500</u>	<u>272,400</u>	<u>272,400</u>
<u>Highway 1148</u>					
Water Purchased	38,171	40,000	40,000	40,000	40,000
Office Supplies	205	1,000	1,000	1,000	1,000
Computer Supplies	-	-	-	-	-
Safe Drinking Water	1,043	1,100	1,100	1,136	1,136
Field Supplies	452	-	3,000	7,000	7,000
Depreciation	21,023	20,000	21,000	21,000	21,000
Water Testing	-	1,000	1,000	1,000	1,000

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2010 Budget

	2008 Actual	2009 Original	2009 Revised	2010 Request	2010 Budget
Dues & Subscriptions	-	-	-	-	-
Servitude & Recordings	178	1,000	2,000	1,000	1,000
Bad Debt Expense	-	4,000	4,000	5,000	5,000
Materials	-	5,000	-	-	-
Miscellaneous	2,515	1,000	1,000	2,000	2,000
Total Highway 1148	<u>63,587</u>	<u>74,100</u>	<u>74,100</u>	<u>79,136</u>	<u>79,136</u>
<u>Other Expenditures</u>					
AT&T Miscellaneous	6	100	100	100	100
Meter Deposit Miscellaneous	2	100	100	100	100
Transfer to Utility Department	48,348	-	-	-	-
Total Othe Expenditures	<u>48,356</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
<u>Capital Expenditures</u>					
Trucks	-	50,000	56,000	-	-
Computer Billing Software	-	85,000	85,000	-	-
Sewer Repairs Dorseyville	-	-	-	50,000	50,000
Sewer Camera	-	-	-	5,000	5,000
Line Extensions	-	20,000	10,000	-	-
Total Capital Expenditures	<u>-</u>	<u>155,000</u>	<u>151,000</u>	<u>55,000</u>	<u>55,000</u>
Total Expenditures	<u>4,114,657</u>	<u>4,655,701</u>	<u>4,391,800</u>	<u>4,358,136</u>	<u>4,358,136</u>
Total Revenues vs. Expenditures	108,919	131,499	44,100	54,124	54,124
Beginning Net Assets	<u>4,340,988</u>	<u>4,449,907</u>	<u>4,449,907</u>	<u>4,494,007</u>	<u>4,548,131</u>
Ending Net Assets	<u>4,449,907</u>	<u>4,581,406</u>	<u>4,494,007</u>	<u>4,548,131</u>	<u>4,602,255</u>



Statistical Information



Iberville Parish Council
 Plaquemine, Louisiana
 Fund Balances
 Last Ten Fiscal Years

	Fiscal Year									
	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
Other Governmental Funds										
Reserved										
Debt service funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 729,822	\$ 702,685
Unreserved for:										
Debt service funds	2,134,239	2,001,743	175,459	58,942	58,691	-	-	-	-	-
Special revenue funds	3,139,367	3,716,285	3,838,391	3,416,976	3,133,123	2,703,037	2,382,801	1,944,959	1,868,667	3,094,720
Capital project funds	1,745,627	490,075	167,847	22,279	780,300	945,137	985,161	1,096,874	1,067,396	1,060,382
Total Other Governmental Funds	\$ 7,019,233	\$ 6,208,103	\$ 4,181,697	\$ 3,498,197	\$ 3,972,114	\$ 3,648,174	\$ 3,367,962	\$ 3,780,590	\$ 3,665,885	\$ 4,857,794

Changes in Fund Balances
Last Eight Fiscal Years

	Fiscal Year							
	2008	2007	2006	2005	2004	2003	2002	2001
Revenues								
Taxes	\$ 17,468,818	\$ 16,528,679	\$ 14,738,158	\$ 10,552,060	\$ 10,527,213	\$ 10,530,434	\$ 13,551,897	\$ 11,760,352
Licenses and permits	375,264	399,061	320,205	295,796	264,860	271,768	269,582	250,736
Intergovernmental revenue	9,685,506	9,047,682	8,448,878	7,266,534	8,034,127	6,377,780	6,323,435	7,562,799
Charges for services	500,962	975,747	828,576	804,376	379,904	394,217	376,929	332,542
Use of money and property	279,149	1,097,627	575,006	423,981	213,479	162,451	196,703	389,772
Insurance fees	1,553,733	1,170,895	1,034,353	948,062	906,624	886,862	836,206	698,632
Other revenues	2,240,180	2,166,200	1,981,564	1,615,453	1,721,439	1,120,831	1,215,116	1,076,976
In-kind	576,893	598,600	630,350	711,634	729,048	1,096,647	1,034,412	839,548
Fines and forfeitures	582,583	272,169	437,326	234,361	576,716	627,664	434,557	287,909
Total revenues	33,263,088	32,256,660	28,994,416	22,852,257	23,353,410	21,468,654	24,238,837	23,199,266
Expenditures								
General government	6,465,510	5,890,528	5,381,130	5,082,813	4,562,378	4,393,944	4,181,753	4,057,477
Housing assistance	-	-	-	-	-	-	-	98,325
Public safety	3,708,075	3,240,461	2,977,727	2,591,534	2,324,778	2,172,544	2,588,642	2,304,078
Public works	13,013,274	8,351,042	7,847,166	7,866,029	6,900,451	5,799,913	6,068,908	5,950,689
Health & welfare	4,654,523	4,041,184	3,596,988	4,662,453	4,908,675	4,372,005	4,522,493	4,379,587
Culture & recreation	353,958	378,185	302,246	298,298	132,134	73,617	83,806	69,956
Economic development	186,563	215,040	187,787	193,043	181,282	195,370	165,510	195,218
Capital outlay	7,856,415	13,550,124	5,699,846	6,298,718	4,552,291	4,217,527	1,648,351	3,317,020
Debt service	1,532,383	790,142	907,686	741,265	596,578	161,100	-	-
Other Expenditures	-	-	-	-	-	127,621	814,863	764,230
In-kind	576,893	598,600	630,350	711,634	729,048	1,096,647	77,362	113,247
Total expenditures	38,347,594	37,055,306	27,530,926	28,445,787	24,887,615	22,610,288	-	-
Excess of revenues over (under) expenditures	(5,084,506)	(4,798,646)	1,463,490	(5,593,530)	(1,534,205)	(1,141,634)	1,027,254	22,089,375
								839,548
								22,089,375

Iberville Parish Council
 Plaquemine, Louisiana
Changes in Fund Balances
 Last Eight Fiscal Years

	Fiscal Year							
	2008	2007	2006	2005	2004	2003	2002	2001
Other Financing Sources (Uses)								
Transfers in	4,224,757	5,390,795	3,067,082	3,280,524	2,823,955	2,064,687	3,059,895	1,109,891
Loan proceeds	-	12,000,000	-	3,122,644	233,511	1,155,000		
Transfers out	(4,224,757)	(5,390,795)	(3,067,082)	(3,280,524)	(2,823,955)	(2,064,687)	3,669,563	3,036,348
Sale of fixed assets	2,814	59,945	50,822	27,230	18,087	13,674	-	125,000
Total other financing sources (uses)	2,814	12,059,945	50,822	3,149,874	251,598	1,168,674	(3,669,563)	(3,036,348)
								4,189
Net change in fund balances	\$ (5,081,692)	\$ 7,261,299	\$ 1,514,312	\$ (2,443,656)	\$ (1,282,607)	\$ 27,040	-	129,189
Debt service as a percentage of noncapital expenditures	5.03%	3.36%	4.16%	3.35%	2.93%	0.88%	4.57%	4.67%
							\$ 3,059,895	\$ 1,239,080

General Government Revenues by Source (1)
Last Ten Fiscal Years

Fiscal Year	Property Tax	Sales & Use Tax	Other Taxes	Total Taxes	Federal Funds	State Funds	Local Funds	Other Intergovernmental Funds	Total Intergovernmental
2001	2,698,491	8,983,804	78,057	\$ 11,760,352	5,359,576	1,744,592	458,631	-	\$ 7,562,799
2002	2,706,903	10,753,921	91,073	\$ 13,551,897	4,207,197	1,746,745	369,493	-	\$ 6,323,435
2003	2,866,531	7,573,906	89,997	\$ 10,530,434	3,772,277	2,136,431	469,072	-	\$ 6,377,780
2004	3,055,296	7,335,097	129,296	\$ 10,519,689	4,056,713	3,092,952	884,462	-	\$ 8,034,127
2005	3,111,843	7,242,155	198,062	\$ 10,552,060	4,449,674	1,996,433	820,427	-	\$ 7,266,534
2006	3,195,633	11,293,037	249,488	\$ 14,738,158	3,227,702	4,238,764	982,412	-	\$ 8,448,878
2007	3,568,421	12,683,445	276,813	\$ 16,528,679	3,585,104	4,455,377	1,007,201	-	\$ 9,047,682
2008	3,602,136	13,581,701	284,978	\$ 17,468,815	7,242,711	2,089,704	353,091	-	\$ 9,685,506
2009 (*)	3,733,000	16,958,781	379,679	\$ 21,071,460	6,759,306	651,500	139,044	-	\$ 7,549,850
2010 (*)	3,836,000	13,544,950	376,950	\$ 17,757,900	3,431,140	4,019,000	193,211	-	\$ 7,643,351

Licenses and Permits

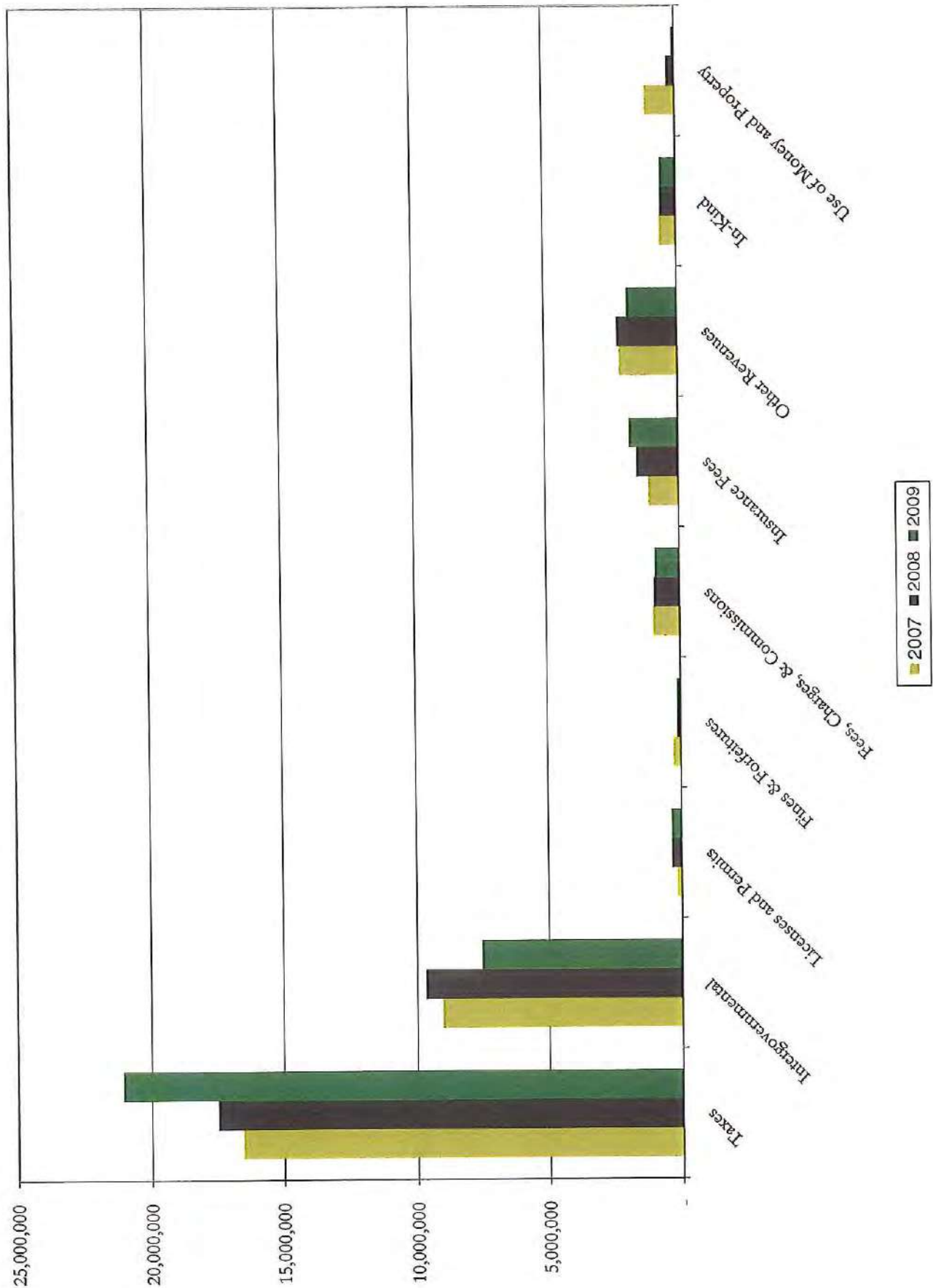
Fiscal Year	Permits	Fines & Forfeitures	Fees, Charges, & Commissions	Interest	Insurance Fees	Other Revenues	In-Kind	Use of Money and Property	TOTAL GOVERNMENT REVENUES
2001	250,736	287,909	332,542	-	698,632	1,076,976	839,548	389,772	\$ 23,199,266
2002	269,582	434,557	341,929	-	836,206	1,215,116	1,034,412	196,703	\$ 24,203,837
2003	271,768	627,664	394,217	-	886,862	1,120,831	1,096,647	162,451	\$ 21,468,654
2004	264,860	576,716	379,904	-	906,624	1,721,439	729,048	213,479	\$ 23,345,886
2005	295,796	234,361	804,376	-	948,062	1,615,453	711,634	423,981	\$ 22,852,257
2006	320,205	437,326	828,576	-	1,034,353	1,981,564	630,350	575,006	\$ 28,994,416
2007	174,840	272,169	975,747	-	1,097,627	2,166,200	598,600	1,097,627	\$ 31,959,171
2008	375,264	131,037	945,286	-	1,553,733	2,247,402	576,893	279,149	\$ 33,263,085
2009 (*)	363,000	117,549	893,601	-	1,800,000	1,861,073	573,919	76,729	\$ 34,307,181
2010 (*)	355,000	115,400	894,600	-	1,200,000	2,465,749	573,919	64,929	\$ 31,070,848

Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2009 Revised Budget and 2010 Budget.

(1) All figures include the general fund, loss fund, special revenue funds, capital outlay, and debt service funds.

Iberville Parish Council
 Plaquemine, Louisiana
 General Government Revenues by Source
 Fiscal Years 2007, 2008, and 2009



Iberville Parish Council
 Plaquemine, Louisiana
General Government Expenditures by Function (1)
 Last Ten Fiscal Years

Fiscal Year	General Government	Housing Assistance	Public Safety	Public Works	Health & Welfare	Culture & Recreation
2001	4,057,477	98,325	2,304,078	5,950,689	4,379,587	69,956
2002	4,181,953	-	2,588,672	6,033,908	4,522,493	83,806
2003	4,393,944	-	2,172,544	5,799,913	4,372,005	73,617
2004	4,560,475	-	2,324,778	6,900,451	4,988,675	11,962
2005	5,082,813	-	2,591,534	7,866,029	4,662,453	298,298
2006	5,381,130	-	2,977,727	7,847,166	3,596,988	302,246
2007	5,890,528	-	3,240,461	8,336,823	4,041,184	378,185
2008	6,465,510	-	3,708,075	13,013,274	4,654,523	353,958
2009 (*)	6,342,119	-	4,004,444	11,845,836	5,268,036	471,985
2010 (*)	5,066,772	-	3,370,329	8,795,094	5,646,151	598,478

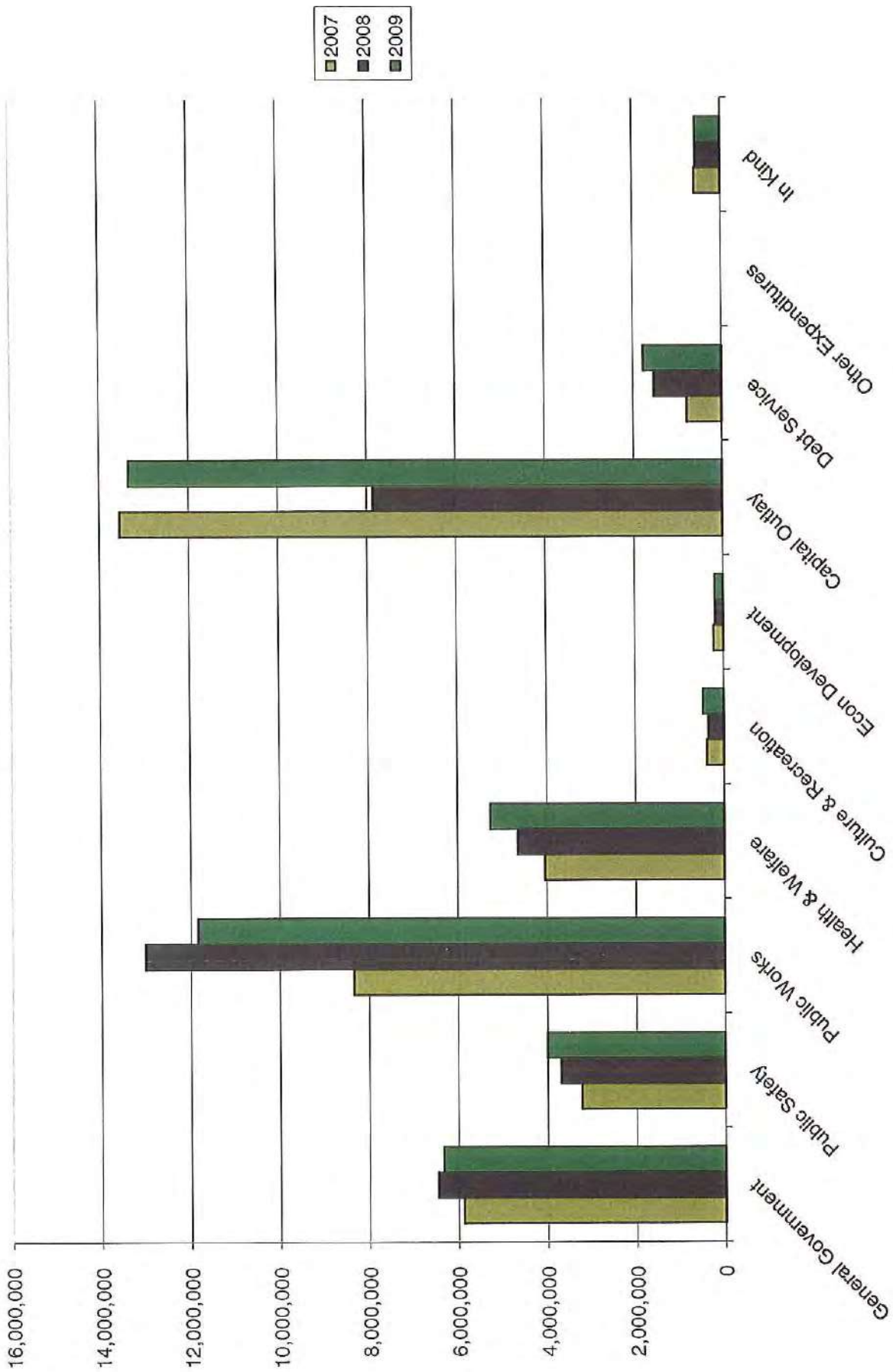
Fiscal Year	Economic Development	Capital Outlay	Debt Service	Other Expenditures	In Kind	TOTAL GOVERNMENT EXPENSES
2001	195,218	3,317,020	877,477	-	839,548	22,089,375
2002	165,510	1,648,351	892,225	-	1,027,254	21,144,172
2003	195,370	4,217,527	161,100	127,621	1,096,647	22,610,288
2004	181,282	4,552,291	596,578	-	729,048	24,845,540
2005	193,043	6,298,718	741,265	-	711,634	28,445,787
2006	187,787	5,699,846	907,686	-	630,350	27,530,926
2007	215,040	13,550,124	790,142	-	598,600	37,041,087
2008	186,563	7,856,415	1,532,383	-	576,893	38,347,594
2009 (*)	196,797	13,347,425	1,769,032	-	573,919	43,819,593
2010 (*)	194,050	10,972,539	2,089,052	-	573,919	37,306,384

Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2009 Revised Budget and 2010 Budget.

(1) All figures include the general fund, loss fund, special revenue funds, capital outlay, and debt service funds

Iberville Parish Council
 Plaquemine, Louisiana
General Government Expenditures by Function
 Fiscal Years 2007, 2008 and 2009



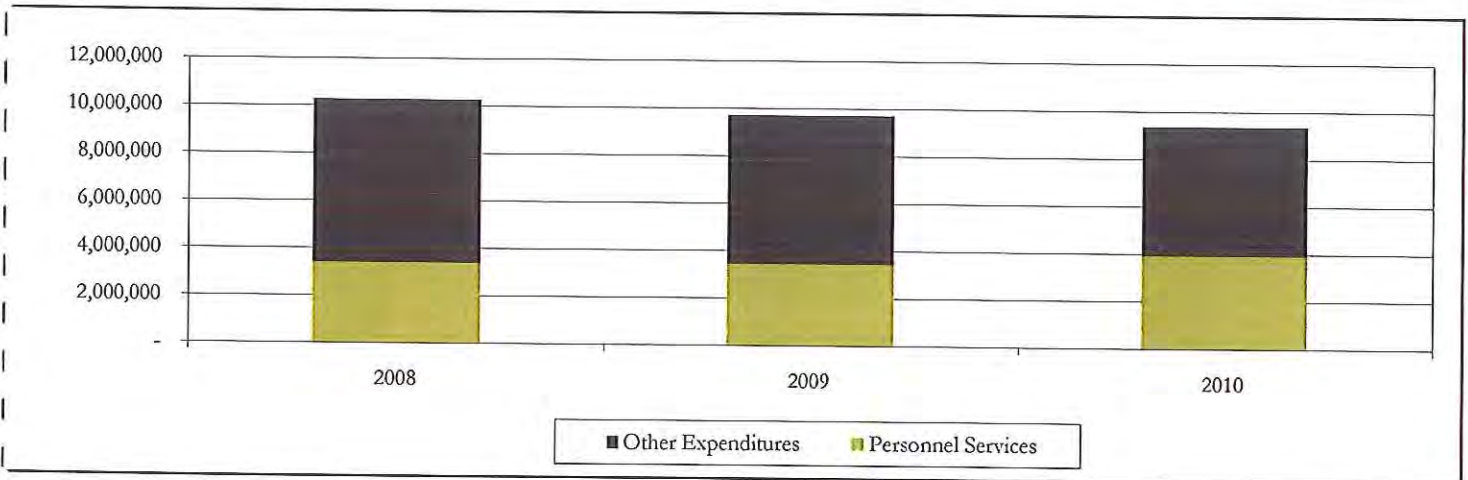
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2010 Budget

General Fund Expenditures

	2008 Actual	2009 Original	Requested	2010 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	2,458,665	2,544,759	2,964,902	2,964,902	31.6%
Overtime Salaries and Wages	102,749	-	1,104	1,104	0.0%
Part-time Salaries and Wages	11,967	-	-	-	0.0%
Employee Benefits	821,862	920,496	981,300	981,300	10.5%
	\$ 3,395,243	\$ 3,465,255	\$ 3,947,306	\$ 3,947,306	42.1%

Other Expenditures:					
Utilities	65,842	64,150	64,150	64,150	0.7%
General Supplies	157,453	268,850	80,700	80,200	0.9%
Vehicle Supplies	48,391	32,300	32,300	32,300	0.3%
Feeding and Maintenance of Prisoners	196,871	165,000	120,000	120,000	1.3%
Professional Services	449,418	171,650	207,300	207,300	2.2%
Liability, Property, and Auto Insurance	48,492	65,100	32,950	32,950	0.4%
Seminars and Travel	45,361	69,200	56,925	54,925	0.6%
Operating Transfers	1,499,248	1,562,522	1,543,825	1,543,825	16.5%
Acquisition of Equipment	338,576	55,800	32,000	50,941	0.5%
Other	4,028,339	3,790,510	3,250,553	3,248,053	34.6%
	\$ 6,877,991	\$ 6,245,082	\$ 5,420,703	\$ 5,434,644	57.9%

Total General Fund Expenditures	\$ 10,273,234	\$ 9,710,337	\$ 9,368,009	\$ 9,381,950	100%
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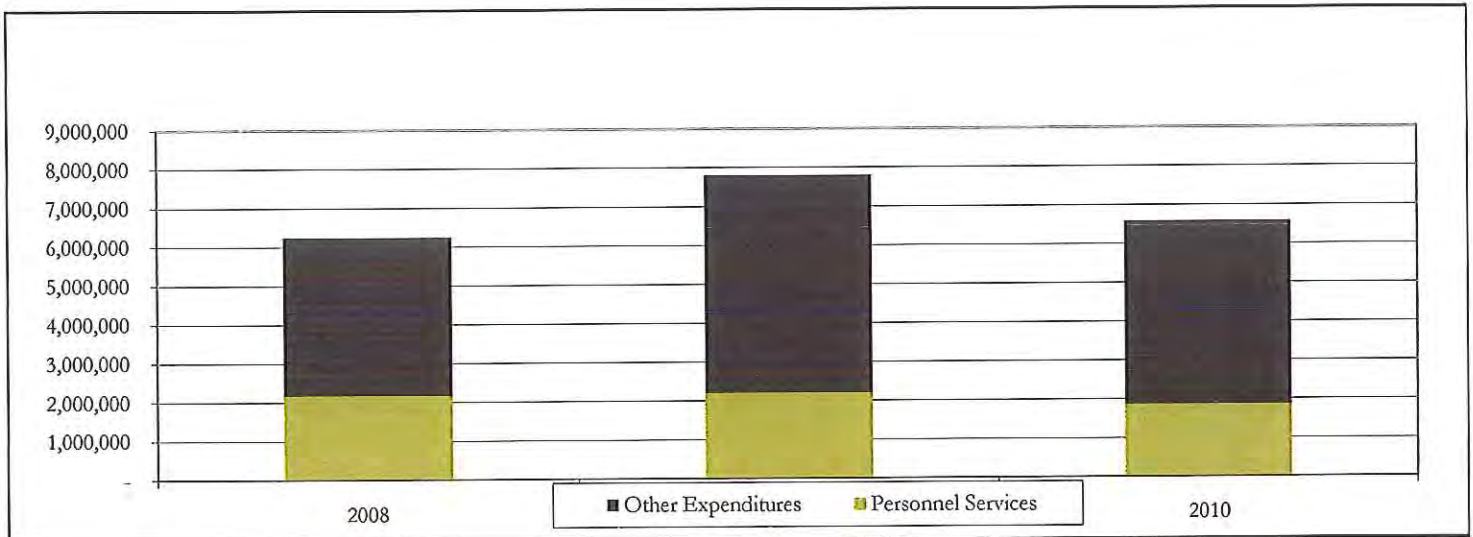
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2010 Budget

Department of Public Works

	2008 Actual	2009 Original	Requested	2010 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	1,381,672	1,444,020	1,180,886	1,180,886	17.9%
Overtime Salaries and Wages	171,655	-	-	-	0.0%
Employee Benefits	639,975	781,225	695,676	695,676	10.6%
	\$ 2,193,302	\$ 2,225,245	\$ 1,876,562	\$ 1,876,562	28.5%

Other Expenditures:					
Utilities	67,586	82,000	80,000	80,000	1.2%
General Supplies	26,144	67,200	13,800	13,800	0.2%
Vehicle/Equipment Supplies and Maint.	1,509,132	1,050,000	1,097,000	1,097,000	16.7%
Road and Drainage Materials	294,461	422,550	365,000	365,000	5.5%
Liability, Property, and Auto Insurance	155,803	160,400	188,000	188,000	2.9%
Construction in Progress	-	2,501,000	1,450,000	1,450,000	22.0%
Acquisition of Equipment	4,368	-	501,623	501,623	7.6%
Long Term Debt Principal and Interest	160,283	160,282	40,071	40,071	0.6%
Other	1,835,238	1,141,015	974,553	974,553	14.8%
	\$ 4,053,015	\$ 5,584,447	\$ 4,710,047	\$ 4,710,047	71.5%

Total DPW Expenditures	\$ 6,246,317	\$ 7,809,692	\$ 6,586,609	\$ 6,586,609	100%
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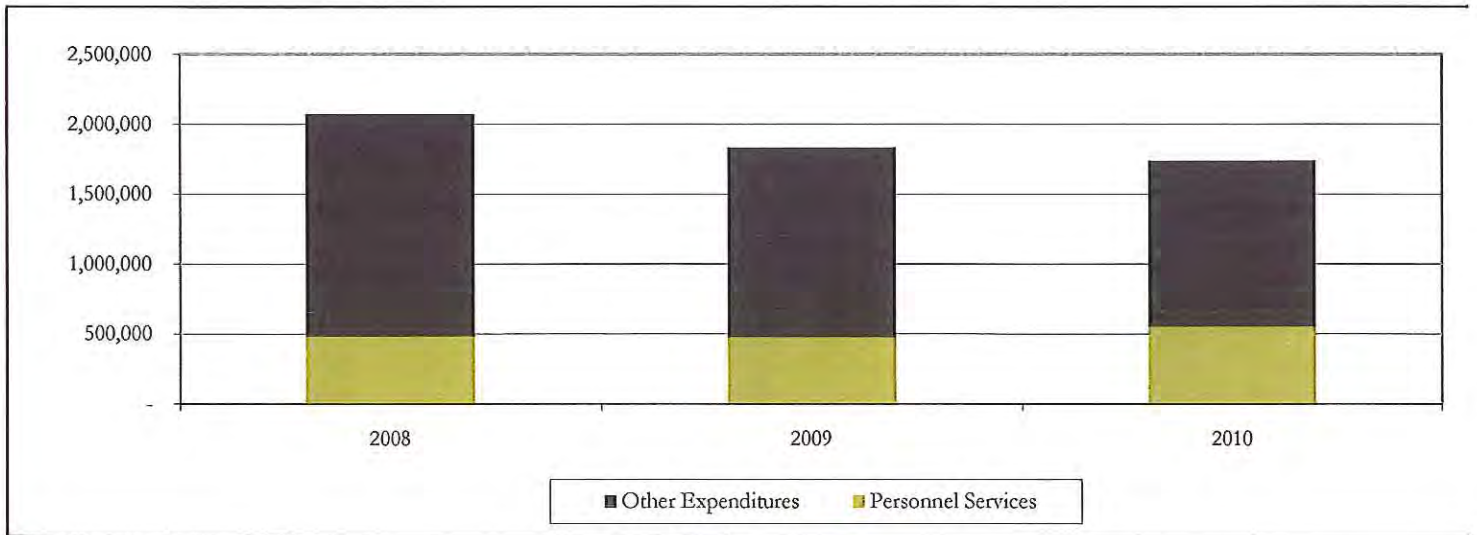
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2010 Budget

Department of Public Building Maintenance

	2008 Actual	2009 Original	Requested	2010 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	310,618	346,591	381,254	381,254	21.9%
Overtime Salaries and Wages	40,298	-	-	-	0.0%
Employee Benefits	134,514	130,486	171,284	171,284	9.8%
	\$ 485,430	\$ 477,077	\$ 552,538	\$ 552,538	31.7%

Other Expenditures:					
Utilities	458,020	408,900	386,800	386,800	22.2%
General Supplies	37,780	56,950	32,500	32,500	1.9%
Vehicle/Equipment Supplies and Maint.	24,089	25,000	18,000	18,000	1.0%
Maintenance Buildings and Grounds	417,432	289,400	253,000	253,000	14.5%
Liability, Property, and Auto Insurance	293,915	314,300	340,743	340,743	19.6%
Acquisition of Equipment & Capital Outlay	182,475	163,000	36,500	36,500	2.1%
Other	173,041	100,040	120,650	120,907	6.9%
	\$ 1,586,752	\$ 1,357,590	\$ 1,188,193	\$ 1,188,450	68.3%

Total PBM Expenditures	\$ 2,072,182	\$ 1,834,667	\$ 1,740,731	\$ 1,740,988	100%
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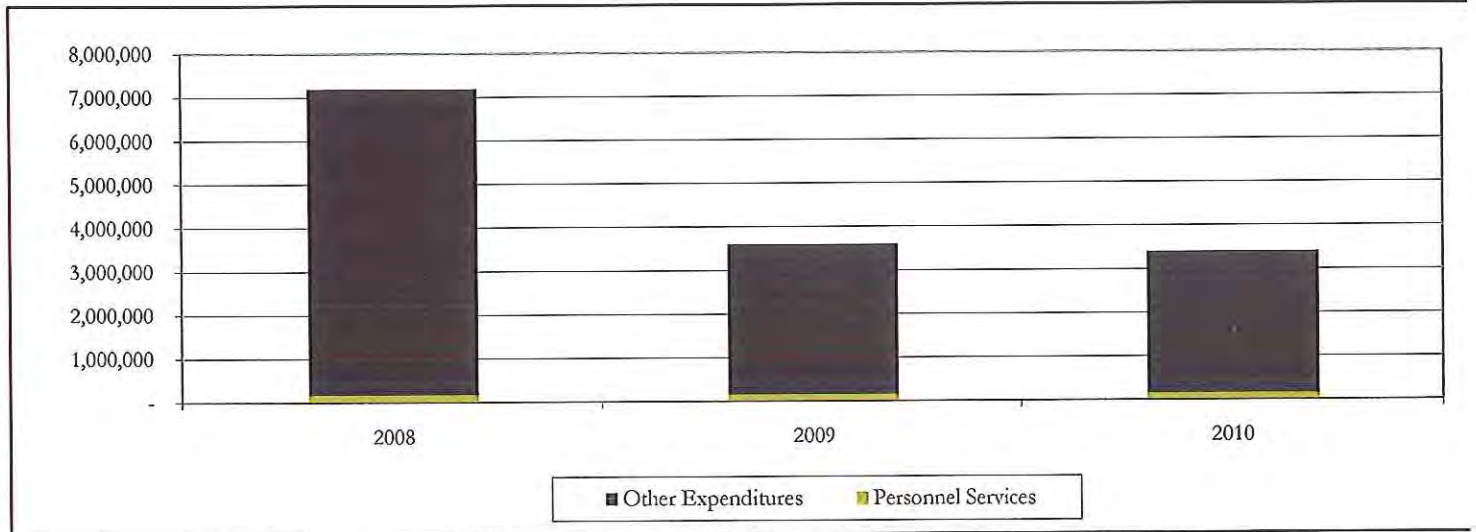
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2010 Budget

Department of Solid Waste

	2008 Actual	2009 Original	Requested	2010 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	109,462	105,019	105,019	105,019	3.1%
Overtime Salaries and Wages	17,321	-	-	-	0.0%
Employee Benefits	47,444	51,425	49,786	49,786	1.5%
	\$ 174,227	\$ 156,444	\$ 154,805	\$ 154,805	4.5%

Other Expenditures:					
Contractual Services	76,991	5,000	-	-	0.0%
Solid Waste Boom Truck	468,850	414,000	507,000	507,000	14.9%
Solid Waste Residential	2,172,336	2,500,000	2,346,123	2,346,123	69.0%
Solid Waste Recycling	38,450	50,000	70,000	70,000	2.1%
Solid Waste Parish Wide Clean-up	22,318	50,000	25,000	25,000	0.7%
Solid Waste Other	4,021,723	270,000	185,000	185,000	5.4%
Other	222,823	151,134	114,550	114,550	3.4%
	\$ 7,023,491	\$ 3,440,134	\$ 3,247,673	\$ 3,247,673	95.5%

Total Solid Waste Expenditures	\$ 7,197,718	\$ 3,596,578	\$ 3,402,478	\$ 3,402,478	100%
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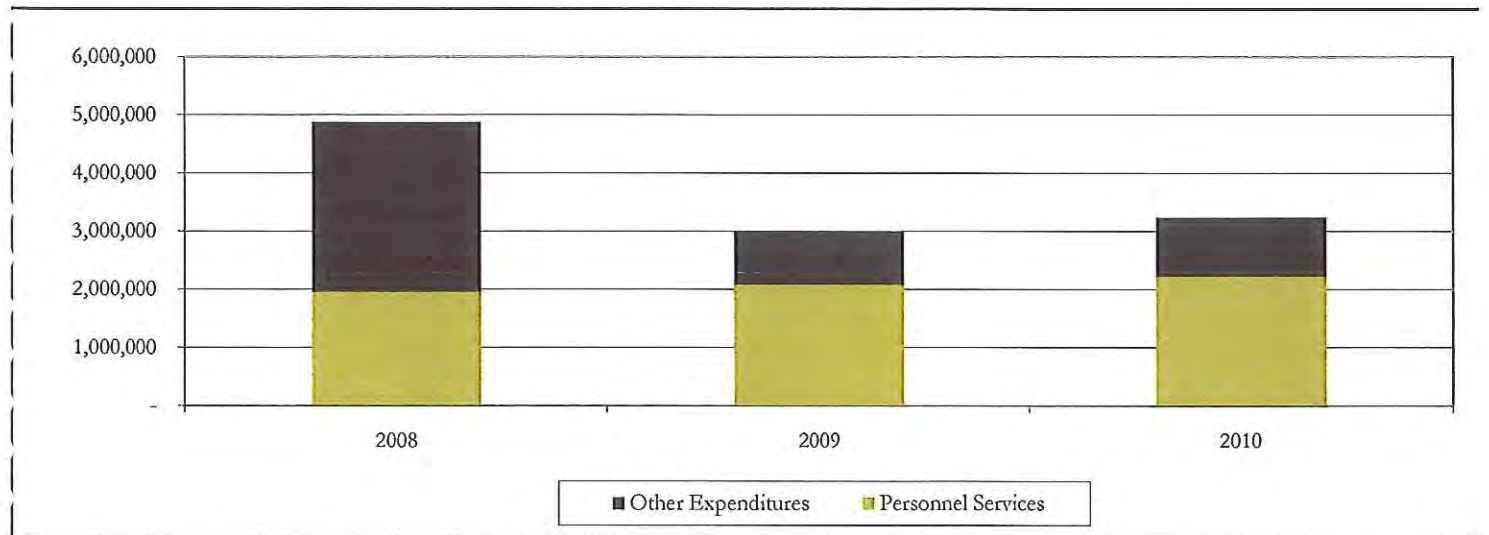
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2010 Budget

Head Start Centers and Administration

	2008 Actual	2009 Original	Requested	2010 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	1,407,908	1,455,969	1,507,289	1,507,289	46.5%
Overtime Salaries and Wages	7,620	-	5,000	5,000	0.2%
Employee Benefits	539,844	628,498	722,214	722,214	22.3%
	\$ 1,955,372	\$ 2,084,467	\$ 2,234,503	\$ 2,234,503	69.0%

Other Expenditures:					
Utilities	48,462	47,300	54,800	54,800	1.7%
General Supplies	38,404	41,460	40,774	40,774	1.3%
Vehicle/Equipment Supplies and Maint.	35,492	35,000	20,000	20,000	0.6%
Buildings and Grounds	18,809	13,960	15,760	15,760	0.5%
Liability, Property, and Auto Insurance	35,126	35,417	41,000	41,000	1.3%
Professional Services	11,762	13,300	21,715	21,715	0.7%
Seminars and Travel	13,094	13,750	8,165	8,165	0.3%
Other	2,721,953	719,449	803,222	803,222	24.8%
	\$ 2,923,102	\$ 919,636	\$ 1,005,436	\$ 1,005,436	31.0%

Total Head Start Expenditures (Net In-Kind)	\$ 4,878,474	\$ 3,004,103	\$ 3,239,939	\$ 3,239,939	100%
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Iberville Parish Council
 Plaquemine, Louisiana
Ad Valorem Tax Data
 Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Homestead Exemptions</u>	<u>Taxable Assessed Valuation</u>	<u>Percent Increase (Decrease) Total Assessed Valuation</u>
1999	276,170,559	30,350,781	245,819,778	4.92%
2000	293,987,179	37,235,350	256,751,829	6.06%
2001	297,988,536	36,776,410	261,212,126	1.34%
2002	314,512,331	37,671,860	276,840,471	5.25%
2003	327,140,948	37,671,860	289,469,088	3.86%
2004	344,853,794	37,671,860	307,181,934	5.14%
2005	354,577,608	40,448,030	314,129,578	2.74%
2006	377,273,434	40,453,703	336,819,731	6.02%
2007	401,222,574	41,435,933	359,786,641	5.97%
2008	454,619,492	43,569,095	411,050,397	11.75%

CLASSIFICATION ANALYSIS

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Public Service Property</u>
1999	276,170,559	65,269,240	151,722,059	59,179,260
2000	293,987,179	79,401,595	156,105,144	58,480,440
2001	297,988,536	78,364,230	161,165,216	58,459,090
2002	314,512,331	75,612,841	178,414,360	60,485,130
2003	327,140,948	76,663,447	189,464,521	61,012,980
2004	344,853,794	80,711,724	203,276,680	60,865,390
2005	354,577,608	83,926,279	206,305,419	64,345,910
2006	377,273,434	87,193,439	225,476,605	64,603,390
2007	401,222,574	91,643,119	239,831,475	69,747,980
2008	454,619,492	111,913,617	258,757,865	72,922,230

Source: Iberville Parish Assessor's Office

Iberville Parish, Louisiana
 Assessed and Estimated Value
 Taxable Property
 Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property		Public Service Property		Less: Exemptions		Total		Ratio of Total Assessed Value To Estimated Real Value
	Assessed Value [1]	Estimated Real Value	Assessed Value [1]	Estimated Real Value	Assessed Value [1]	Estimated Real Value	Real Property	Assessed Value	Estimated Real Value		
1999	65,269,240	652,692,400	151,722,059	1,010,468,913	59,179,260	236,717,040	30,350,781	276,170,559	1,869,527,572	15%	
2000	75,533,565	755,335,650	159,973,174	1,065,421,339	58,480,440	233,921,760	37,235,350	293,987,179	2,017,443,399	15%	
2001	78,364,230	783,642,300	161,165,216	1,073,360,339	58,459,090	233,836,360	36,776,410	297,988,536	2,054,062,589	15%	
2002	75,612,841	756,128,410	178,414,360	1,188,239,638	60,485,130	241,940,520	37,671,860	314,512,331	2,148,636,708	15%	
2003	76,663,447	766,634,470	189,464,521	1,261,833,710	61,012,980	244,051,920	38,205,855	327,140,948	2,234,314,245	15%	
2004	80,711,724	807,117,240	203,276,680	1,353,822,689	60,865,390	243,461,560	39,986,085	344,853,794	2,364,415,404	15%	
2005	83,926,279	839,262,790	206,305,419	1,373,994,091	64,345,910	257,383,640	40,448,030	354,577,608	2,430,192,491	15%	
2006	87,193,439	871,934,390	225,476,605	1,501,674,189	64,603,390	258,413,560	40,453,703	377,273,434	2,591,568,436	15%	
2007	91,643,119	916,431,190	239,831,475	1,597,277,624	69,747,980	278,991,920	41,435,933	401,222,574	2,751,264,801	15%	
2008	111,913,617	1,119,136,170	269,783,645	1,796,759,076	72,922,230	291,688,920	43,569,095	454,619,492	3,164,015,071	14%	

Source: Iberville Parish Assessor's Office

[1] Real property is assessed at 10% of real value, personal property is assessed at 15% of real value and public service property is assessed at 25% of real value.

Iberville Parish Council
 Plaquemine, Louisiana
Property Tax Levies and Collections
 Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1)	Collected within the Fiscal Year of the Levy		Delinquent Collections	Total Collections to date	
		Collections	Percentage of Levy		Collections (2)	Percentage of Levy
2001	4,706,931	4,456,795	95%	-	4,456,795	95%
2002	4,984,484	4,600,777	92%	-	4,600,777	92%
2003	4,442,520	4,130,438	93%	105,769	4,236,207	95%
2004	5,289,229	5,044,897	95%	113,305	5,158,202	98%
2005	5,448,935	5,247,137	96%	-	5,247,137	96%
2006	5,857,314	5,475,132	93%	81,240	5,556,372	95%
2007	6,248,699	5,974,333	96%	-	5,974,333	96%
2008	6,349,786	6,052,984	95%	-	6,052,984	95%
2009 (*)	6,434,817	6,177,424	96%	-	6,177,424	96%
2010 (**)	6,499,165	6,239,198	96%	-	6,239,198	96%

Source: Iberville Parish Assessor's Office Grand Recap Reports

(1) Includes the general fund, special revenue funds, capital outlay, debt service funds and governmental component units.

(2) Taxes collected beyond assessed tax levy are considered delinquent tax collections from prior year tax levy.

(*) The 2010 Collections is an estimate. Proceeds from the 2010 levy are not collected until the first quarter of the following year.

(**) This is an estimate based on a 1% increase.

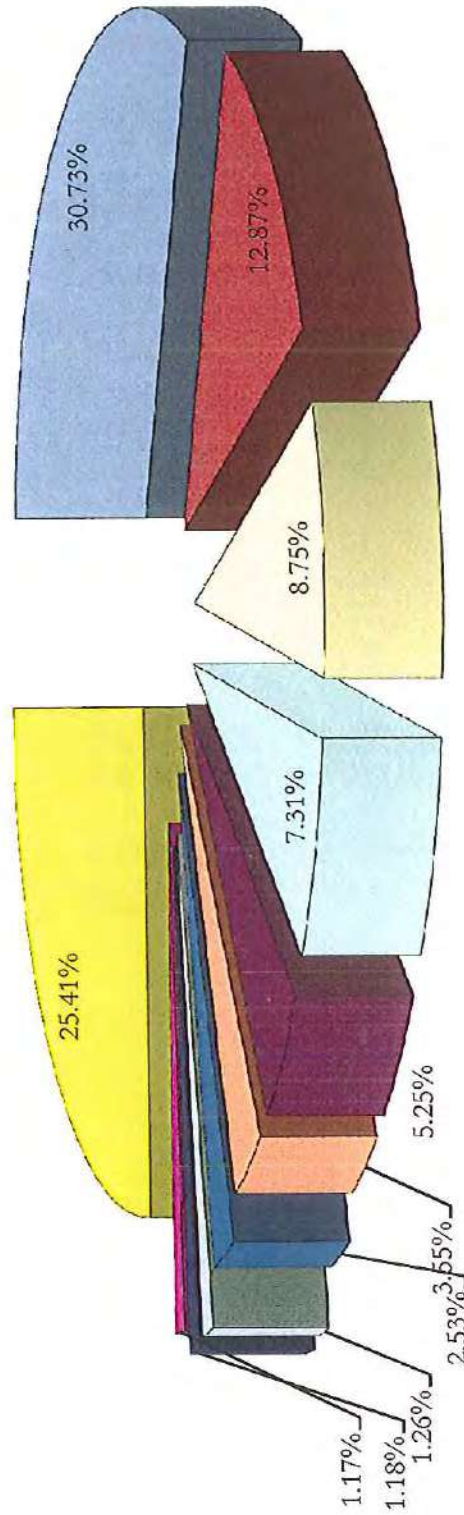
Iberville Parish Council
Plaquemine, Louisiana
Principal Taxpayers
For the Year Ending December 31, 2008

Table 4

<u>Taxpayer</u>	<u>Rank</u>	<u>Assessed Valuation</u>	<u>Percentage of total Assessed Valuation</u>
Dow Chemical Company	1	\$ 108,944,100	30.73%
Entergy	2	45,639,940	12.87%
Georgia Gulf Corporation	3	31,020,410	8.75%
Syngenta	4	25,931,300	7.31%
CosMar Company	5	18,599,700	5.25%
INEOS	6	12,597,810	3.55%
FINA	7	8,954,330	2.53%
Southern Natural Gas	8	4,463,470	1.26%
Williams Olefins, LLC	9	4,190,080	1.18%
Shintech	10	<u>4,141,330</u>	<u>1.17%</u>
		264,482,470	74.59%
Other		<u>90,095,138</u>	<u>25.41%</u>
		<u>\$ 354,577,608</u>	<u>100.00%</u>

Source : Iberville Parish Assessor's Office

Iberville Parish Council
 Plaquemine, Louisiana
 Principal Taxpayers
 (2008 Assessed Valuation)



□ Dow Chemical Company	■ Entergy	□ Georgia Gulf Corporation	□ Syngenta
■ CosMar Company	□ INEOS	■ CIBA	□ FTNA
■ Southern Natural Gas	■ Shintech	■ Other	

Iberville Parish Council
Plaquemine, Louisiana
Indebtedness Statement

Governmental Long-Term Debt

10/20/09

<p>\$400,000 June 6, 2000, Fire District #2 notes due in annual principal installments of \$30,000 due May 1 of 2001 and 2002, \$35,000 due May 1 of 2003 and 2004, \$40,000 due May 1 of 2005 and 2006, \$45,000 due May 1 of 2007 and 2008, and \$50,000 due May 1 of 2009 and 2010. Interest of 5.68% is paid semiannually on May 1 and November 1 of each year excluding 2005 where the interest is 0%. Retirements are made from the Fire District #2 Special Revenue fund through May 01, 2010.</p>	\$ 50,000
<p>\$1,800,000 June 28, 2005, 2005 Road Project notes due in annual principal installments of \$300,000 due on May 1, 2007 until May 1, 2012; interest at 3.50% semiannually. Retirements are made from Sales Tax Roads Debt Service Fund.</p>	\$ 900,000
<p>\$723,644 February 11, 2005 Iberville Parish Drainage equipment purchase capital lease payable due in quarterly installments through February 11, 2010 in quarterly installments of \$40,071 at an interest of rate of 3.97% per annually. Retirements are made from the Drainage Maintenance Special Revenue Fund.</p>	\$ 78,964
<p>\$250,000 April 01, 2005 East Iberville Fire Department equipment purchase capital lease payable due in quarterly installments through April 1, 2015 in quarterly installments of \$7,811 at an interest of rate of 3.97% per annually. Retirements are made from the East Iberville Fire Department Special Revenue Fund.</p>	\$ 145,210
<p>\$199,000 April 01, 2005 Bayou Pigeon Fire Department equipment purchase capital lease payable due in quarterly installments through April 1, 2010 in quarterly installments of \$11,108 at an interest of rate of 4.29% per annually. Retirements are made from the Bayou Pigeon Fire Department Special Revenue Fund.</p>	\$ 21,864
<p>\$150,000 April 01, 2005 Bayou Blue Fire Department equipment purchase capital lease payable due in quarterly installments through April 1, 2015 in quarterly installments of \$4,686 at an interest of rate of 4.54% per annually. Retirements are made from the Bayou Blue Fire Department Special Revenue Fund.</p>	\$ 89,740
<p>\$12,000,000 February 1, 2007 Council on Aging and Road Construction notes due in annual principal installments due on February 1, 2009 until February 1, 2027; interest at 4.23% semiannually. Retirements are made from the Sales Tax Debt Bond Service Fund.</p>	\$11,595,000
<p>\$8,970,000 April 1, 2009 Road Construction notes due in annual principal installments due on February 1, 2011 until February 1, 2024; interest at 4.10% semiannually. Retirements are made from the Sales Tax Debt Bond Service Fund.</p>	\$8,970,000
<p>Total Governmental Long-Term Debt</p>	<u>\$21,850,778</u>

Iberville Parish Council
 Plaquemine, Louisiana
 Ratio of Net General Bonded Debt
 To Assessed Value and Net Bonded Debt Per Capita
 Last Ten Fiscal Years

Fiscal Year	Population	Assessed Value	Gross Bonded Debt (1)	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1999	33,191	276,170,559	1,925,000	699,237	1,225,763	0.44%	37
2000	33,320	293,987,179	1,320,000	701,325	618,675	0.21%	19
2001	33,292	297,988,536	680,000	707,490	(27,490)	0.00%	-
2002	33,075	314,512,331	-	-	-	0.00%	-
2003	32,758	327,140,948	-	-	-	0.00%	-
2004	32,497	344,903,894	-	-	-	0.00%	-
2005	32,386	354,577,608	-	-	-	0.00%	-
2006	32,974	377,273,434	-	-	-	0.00%	-
2007	32,467	401,222,574	12,000,000	600,245	11,399,755	2.84%	351
2008	32,545	454,619,492	12,000,000	766,153	11,233,847	2.47%	345

(1) Gross bonded debt includes all bonded debt associated with Iberville Parish Council excluding component units.

Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

Iberville Parish Council
 Plaquemine, Louisiana
Ratio of Annual Debt Service
To Total General Governmental Expenditures
 Last Ten Fiscal Years

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures [1]	Ratio of Debt Service to General Expenditures
2001	640,000	67,490	707,490	2,995,220	0.24
2002	-	-	-	2,723,201	0.00
2003	-	-	-	2,799,233	0.00
2004	-	-	-	3,493,173	0.00
2005	-	-	-	3,951,532	0.00
2006	-	-	-	4,020,445	0.00
2007	-	-	-	2,953,524	0.00
2008	-	-	-	4,595,054	0.00
2009	405,000	630,079	1,035,079	4,660,501	0.22
2010	805,000	845,525	1,650,525	4,660,501	0.35

Source: Iberville Parish Council Financial Report - Year 2000-2008
 Iberville Parish Council Budgets: Amended 2009 and 2010 Budget

[1] Includes General Fund General Governmental Expenditures only.

Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

Iberville Parish Council
 Plaquemine, Louisiana
Legal Debt Margin
 Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Legal Debt Limit [1]</u>	<u>Bonded Debt</u>	<u>Legal Debt Margin</u>
1999	276,170,559	27,617,056	1,925,000	25,692,056
2000	293,987,179	29,398,718	1,320,000	28,078,718
2001	297,988,536	29,798,854	680,000	29,118,854
2002	314,512,331	31,451,233	-	31,451,233
2003	327,140,948	32,714,095	-	32,714,095
2004	344,853,794	34,485,379	-	34,485,379
2005	354,577,608	35,457,761	-	35,457,761
2006	377,273,434	37,727,343	-	37,727,343
2007	401,222,574	40,122,257	12,000,000	28,122,257
2008	454,619,492	45,461,949	12,000,000	33,461,949

Source: Iberville Parish Council Financial Reports Years 1998 - 2008

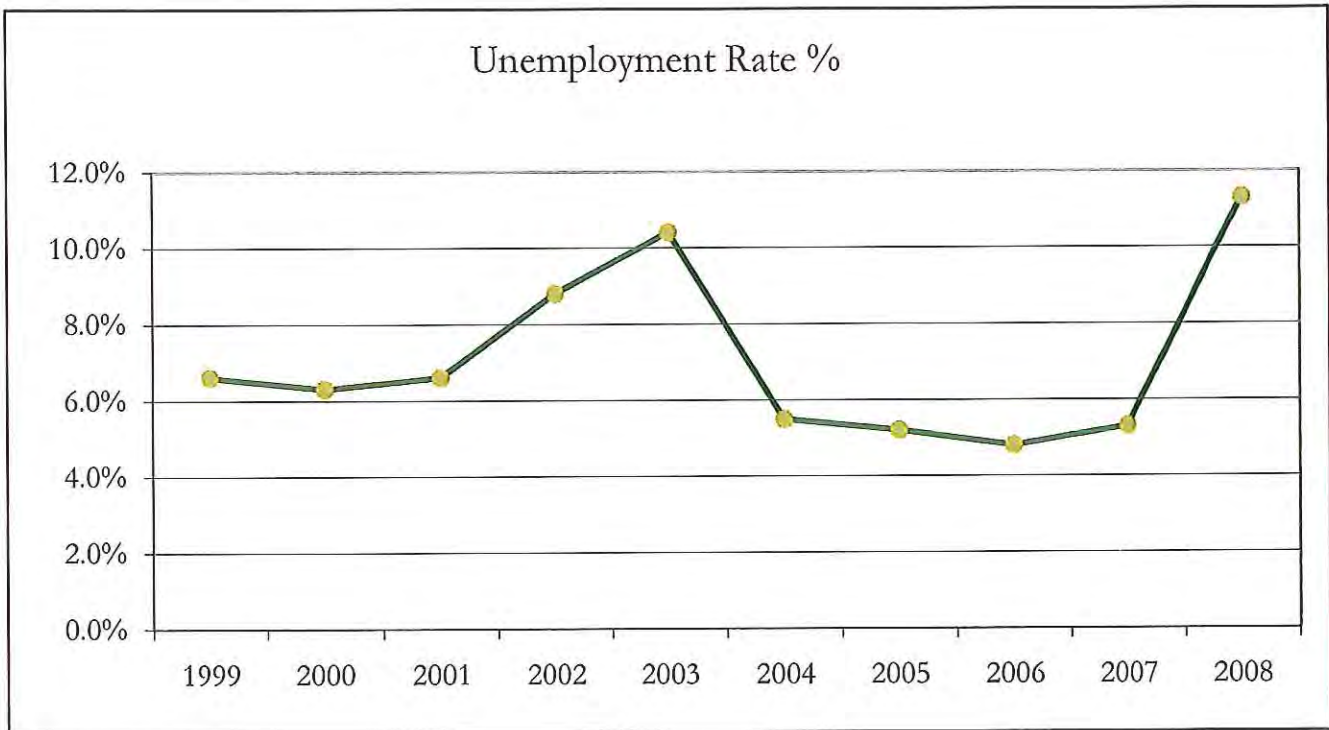
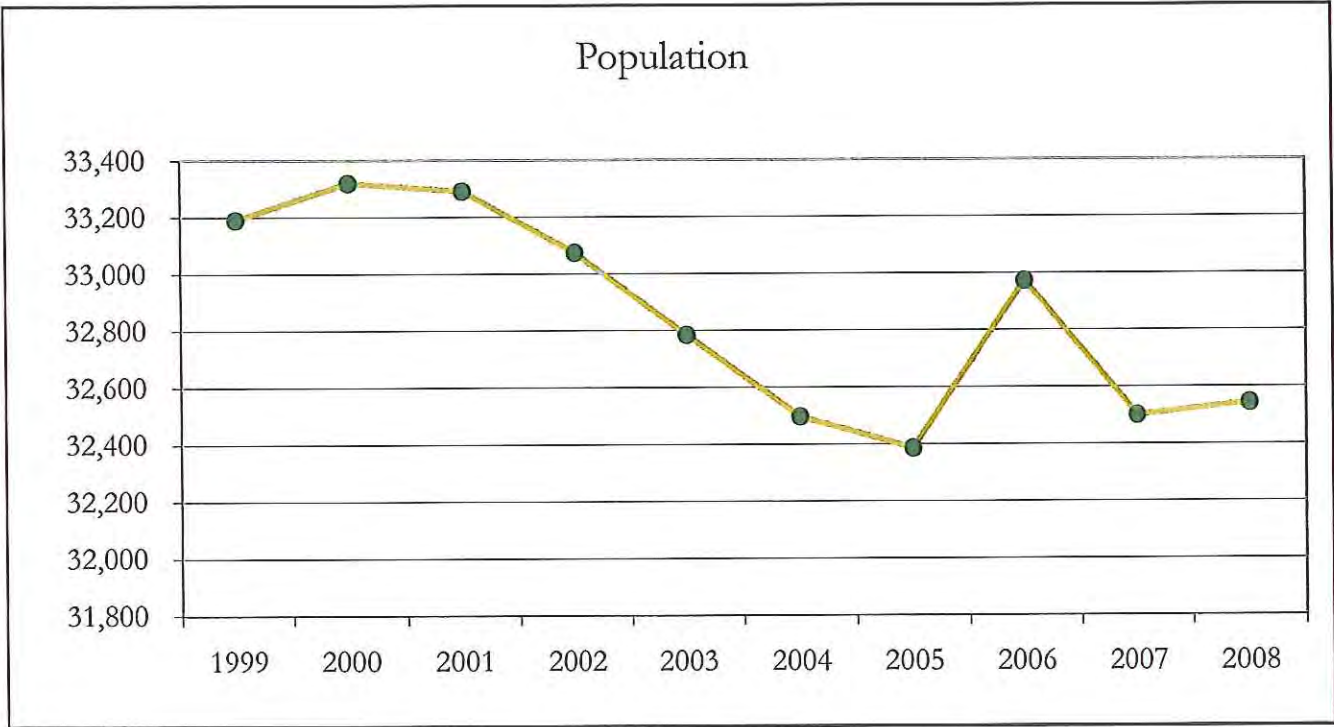
[1] The Legal Debt for Parish Governments is 10% of Total Assessed Valuation.

Iberville Parish Council
Plaquemine, Louisiana
Demographic and Economic Statistics
Last Ten Fiscal Years

Iberville Parish				
<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Personal Income (thous. of dollars)</u>	<u>Per Capita Income</u>	<u>Unemployment Rate %</u>
1999	33,191	600,621	18,096	6.6%
2000	33,320	614,489	18,446	6.3%
2001	33,292	671,169	20,164	6.6%
2002	33,075	691,650	20,920	8.8%
2003	32,785	710,737	21,668	10.4%
2004	32,497	746,488	22,981	5.5%
2005	32,386	715,052	22,234	5.2%
2006	32,974	869,806	26,481	4.8%
2007	32,501	928,272	28,591	5.3%
2008	32,545	n/a	n/a	11.3%

Source: Louisiana Department of Labor
US Department of Commerce

Iberville Parish Council
Plaquemine, Louisiana
Demographics
Last Ten Fiscal Years





Glossary



Iberville Parish Council
Plaquemine, Louisiana
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2010 Budget

Ad Valorem Taxes. Taxes, commonly referred to as property taxes, levied on both real and personal property according to the property's valuation and the tax rate.

Adopted Budget. The operating and capital budgets that have been voted on and accepted as the legal financial document of the entity.

Assessed Valuation. A valuation set upon real estate or other property by a government as a basis for levying taxes.

Basis of Accounting. Timing of recognition for financial reporting purposes.

Basis of Budgeting. Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Balanced Budget. A budget in which the expenditures incurred during a given period are matched by revenues.

Business-type Activities. Activities that receive a significant portion of their funding through user charges.

Budget. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budget Amendment. A change to the budget made by correction, addition, or deletion of revenues and/or expenditures.

CAD (Computer Aided Dispatch). The CAD provides an electronic log of all 911 calls. It records the time of the call, time of dispatch, units dispatched, time of responder arrival, and other information regarding the call. The CAD also contains the special needs database for residents who may be bed ridden, blind, deaf, or have other health problems.

Capital Outlay. Improvements to land or infrastructure that are used in operations and have initial useful life extending beyond a single reporting year.

Capital Projects Fund Type. Account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CPI. Consumer Price Index is used as a measure of the increase in the cost of living. This index is provided by the U.S. Department of Labor.

Iberville Parish Council
Plaquemine, Louisiana
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2010 Budget

Component Unit. Legally separate organization for which the elected officials of the primary government are financially accountable.

Contractual Services. Expenditures for services other than personal services that are required by the government in the administration of its assigned functions.

Debt Service. Outlays in the form of debt principal payments, periodic interest payments, and related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods.

Delinquent Taxes. Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

Employee Benefits. Amounts paid by the government on behalf of employees.

Enterprise Funds. The GASB's Codification, Section 1300.104, states that this fund type may be used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination or revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EPA. Federal Environmental Protection Agency.

Expenditure. A decrease in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, and intergovernmental grants, entitlements, and shared revenues.

Fiscal Year. A twelve-month period of time to which the annual operating budget applies. At the end of this period the government determines its financial position and the results of its operations. The fiscal year for the budget contained herein is January 1 through December 31.

Fixed Asset. Long-lived tangible asset obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land.

Franchise. A special privilege granted by a government, permitting the continued use of public property and usually involving the elements of monopoly and regulation.

Iberville Parish Council
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2010 Budget

Full-Time Equivalent (FTE) Positions. A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, an employee who works 20 hours per week would be the equivalent of 0.5 of a full-time employee, or 0.5 FTE.

Function. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. The major functions contained in the budget are as follows:

Culture and Recreation. All cultural and recreational activities maintained for the benefit of residents and visitors.

General Government. All expenditures for the Executive, Legislative, and Judicial branches of government.

Health and Welfare. All activities involved in the conservation and improvement of public assistance and institutional care for individuals economically unable to provide essential needs for themselves.

Public Safety. A major function of the government that has as its objective the protection of persons and property.

Public Works. All fixed works, such as roadways, canals, bridges, and utilities, constructed for public use, which is owned and maintained by the government.

Fund. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, together with all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance. The excess of the assets of a fund over its liabilities and reserves, except in the case of funds subject to budgetary accounting, where, prior to the end of a fiscal period, it represents the excess of fund's assets and estimated revenues for the period over its liabilities, reserves, and available appropriations for the period.

GAAP. Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and reporting, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goals. Broad aims toward which programs are directed.

Government Finance Officers Association (GFOA). The professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906.

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Governmental Accounting Standards Board (GASB). A seven-member board organized in 1984 to establish standards of financial accounting and reporting for state and local governmental entities.

Governmental Fund Types. Four fund types are used to account for a government's governmental-type activities. These are the general fund, the special revenue fund, the debt service fund, and the capital projects fund.

Capital Projects Fund. A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Debt Service Fund. A fund established to account for the accumulation of resource for, and the payment of, general long-term debt principal and interest.

General Fund. The fund used to account for all financial resources, except those required to be accounted for in another fund.

Special Revenue Fund. The fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purpose.

Grant. Contribution or gift of cash or other assets from another government to be used or expended for specified purpose, activity, or facility.

Homestead Exemption. Value of residential property exempted from property tax assessment for owner-occupied property.

Interfund Transfers. The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue. Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

IPC. Iberville Parish Council

Mission Statement. Statement of the agency's reason for existence.

Operating Budget. The annual budget estimate of the total value of resources required for the performance of operations.

Ordinance. A formal legislative enactment by the Council that has the full force and effect of law within the boundaries of the Parish.

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2010 Budget

Personnel Allotment. The number and classifications of employee positions authorized for a given department, division or agency.

Proposed Budget. The operating and capital budget that has been brought before the legislative body for approval, but has not yet been voted on.

Proprietary Funds. These funds are used to account for a government's business-type activities.

Revenues. Increases in net current assets from sources other than expenditure refunds and residual equity transfers. Types of revenues include taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeitures, and miscellaneous revenues. General long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than revenues.

Taxes. Charges levied by a government for the purpose of financing services performed for the common benefit of the people.

**This page contains
no financial data.**