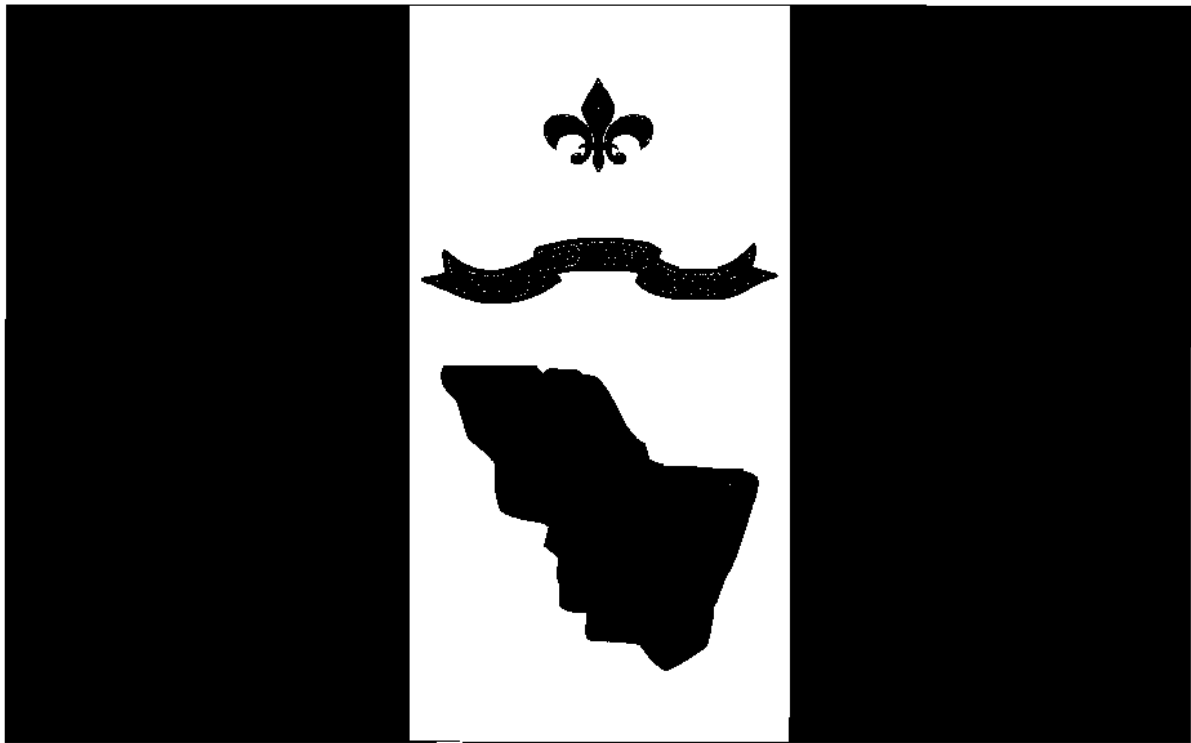


IBERVILLE PARISH

PLAQUEMINE, LA



2014 ADOPTED BUDGET
NOVEMBER 19, 2013

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IBERVILLE PARISH
PRESIDENT
J. MITCHELL OURSO, JR.

Iberville Parish Council
Members

District	Council Member
1	Warren Taylor
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	Hunter S. Markins
9	Terry J. Bradford
10	Louis R. Kelley, Jr.
11	Timothy J. Vallet
12	Matthew H. Jewell
13	Bart B. Morgan

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2013 Amended and 2014 Operating & Capital Budgets

Iberville Parish Council

Plaquemine, Louisiana

Parish of Iberville

J. Mitchell Ourso, Jr

PARISH PRESIDENT

Edward A. Songy, Jr

CHIEF ADMINISTRATIVE OFFICER

Randall W. Dunn, CPA

FINANCE DIRECTOR

Stephanie C. Glynn

ASSISTANT FINANCE DIRECTOR

Iberville Parish Council Members

Matt Jewell, Chairman

Warren Taylor, Vice Chairman

Leonard Jackson

Henry J. Scott, Sr.

Mitchel Ourso

Salaris G. Butler

Edwin M. Reeves, Jr.

Terry J. Bradford

Howard J. Oubre, Jr.

Timothy J. Vallet

Louis R. Kelley, Jr.

Bart B. Morgan

Hunter S. Markins



Iberville Parish Council
 Plaquemine, Louisiana
 2014 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.

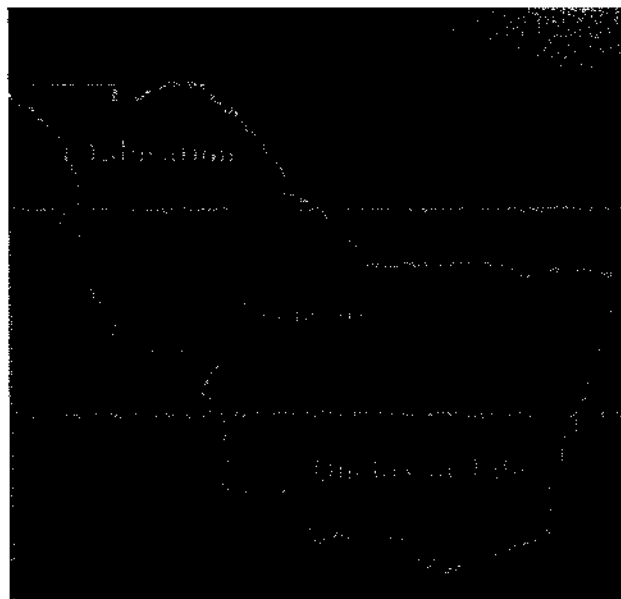
Iberville Parish Council
Plaquemine, Louisiana
Goals and Performance Measures
2014 Budget

Vision & Goals Introduction

The information gathered from the visioning sessions, Iberville Parish Strategic Plan and interviews with Iberville Citizens was used to create the master plan's *Vision and Goals*. The *Vision* is the overriding theme which defines the community's dream for the future of the parish. The *Goals* take the *Vision* and break it into individual elements which need to be addressed in order to attain the "dream." Each goal is analyzed with regard to:

- The **Community's Perception** of existing conditions
- A **Reality Response** of that perception
- An **Opportunity Response** which seeks to list a set of measurable *objectives*

Each *objective* separates the goals into smaller tasks, when jointly accomplished, will achieve the desired goal. Furthermore, as represented at all the community meetings, the *Vision*, *Goals*, and *Objectives* of the master plan will take advantage of the continued efforts by the Louisiana Economic Development Council (LEDC) by integrating master plan objectives with Vision 2020. This prerogative will help to insure that the efforts made in Iberville will coincide with, and be amplified by, the wider efforts by state officials. The development of the objectives for each master plan goal will reflect consideration of the three principal areas of emphasis outlined in the Vision 2020 graphic:



Iberville Parish Council
Plaquemine, Louisiana
Goals and Performance Measures
2014 Budget

1. **EDUCATION** – To be a learning enterprise in which all Louisiana businesses, Institutions and citizens are actively engaged in the pursuit of knowledge.
2. **ECONOMY** – To build a thriving economy driven by innovative, entrepreneurial and globally competitive companies that make productive use of technology and the state's human, educational and natural resources.
3. **QUALITY OF LIFE** – To achieve a standard of living among the top ten states in America.

***VISION:** Iberville Parish will be a diverse community that celebrates our rich heritage while embracing the future. Its flourishing economy will provide the basis for educational opportunities and cultural advances which will afford every citizen the opportunity to reach his her full potential.*

***Goal 1:** To increase and diversify housing.*

***Goal 2:** To increase local shopping opportunities.*

***Goal 3:** To improve and enhance infrastructure and gateways.*

***Goal 4:** To increase economic opportunities within the Parish while maintaining its rich heritage and culture.*

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# 011-13

PROPOSED 2014 BUDGET AND AMENDED 2013 BUDGET ORDINANCE

**ORDINANCE TO ADOPT THE FISCAL YEAR 2014 OPERATING AND CAPITAL
IMPROVEMENT BUDGET AND THE AMENDED 2013 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, 2014 through December 31, 2014.

WHEREAS, the 2013 amended and 2014 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 19th day of November 2013, 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 2014 budgets to the extent such funds are received by the Iberville Parish Council.

WHEREAS, the 2013 amended budget and the 2014 Operating and Capital Improvement budgets having been duly submitted for public hearing on the 19th day of November, 2013.

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

"That the 2014 Operating and Capital Improvement budgets for the Iberville Parish Council be approved and adopted as amended.

"That the 2013 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, 2014, in accordance with law."

The foregoing ordinance, which was previously introduced at a regular meeting of the Parish Council on October 15, 2013, and a summary thereof having been published in the official journal, the public hearing on this ordinance held on the 19th of November 2013, at 6:00 p.m., in the Council Meeting Room, 58050 Meriam Street, Plaquemine, Louisiana, was brought up for final passage with a motion by Councilman Taylor, and seconded by Councilman Vallet, having been duly submitted to a vote, the ordinance was duly adopted by the following yea and nay vote on roll call:

YEAS: Taylor, Ourso, Scott, Jackson, Reeves, Butler, Oubre, Markins, Bradford, Kelley, Vallet,
Morgan.

NAYS: None.

ABSTAIN: None.

ABSENT: None.

The ordinance was declared adopted by the Chairman on the 19th day of November, 2013.

IBERVILLE PARISH COUNCIL

BY: Matthew H. Jewell
MATTHEW H. JEWELL, 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 19th day of November, 2013.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Parish of Iberville, State of Louisiana, on this 19th day of November, 2013.

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, 2013 at 10:30 P.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 22nd day of November, 2013 at 10:00 A.M.

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

I, J. Mitchell Ourso, Jr., Parish President, hereby Approve
(approve / veto) the above ordinance on the 22nd day of November, 2013.
(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 20th day of November, 2013 at 10:30 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, 2013

Christopher P. Morill

President

Jeffrey R. Egan

Executive Director

**This page contains
no financial data.**

Budget Message
& Overview



J. MITCHELL OURSO, JR.
PARISH PRESIDENT
MATTHEW H. JEWELL
CHAIRMAN
WARREN TAYLOR
VICE-CHAIRMAN
EDWARD A. SONGY, JR.
CHIEF ADMINISTRATIVE OFFICER
KIRSHA D. BARKER
COUNCIL CLERK
RANDALL W. DUNN, CPA
DIRECTOR OF FINANCE

Iberville Parish Council

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

COUNCIL MEMBERS:

WARREN TAYLOR
DISTRICT 1
MITCHELL J. OURSO, SR.
DISTRICT 2
HENRY J. SCOTT, JR.
DISTRICT 3
LEONARD JACKSON, SR.
DISTRICT 4
EDWIN M. REEVES, JR.
DISTRICT 5
SALARIS G. BUTLER, SR.
DISTRICT 6
HOWARD OUBRE, JR.
DISTRICT 7
HUNTER S. MARKINS
DISTRICT 8
TERRY J. BRADFORD
DISTRICT 9
LOUIS R. KELLEY, JR.
DISTRICT 10
TIMOTHY J. VALLET
DISTRICT 11
MATTHEW H. JEWELL
DISTRICT 12
BART B. MORGAN
DISTRICT 13

October 15, 2013

Honorable Matthew H. Jewell, 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 2014.

The economy of Iberville Parish has experienced some growth during 2013. We have experienced an increase in sales/use tax during 2013 due taxpayer audit settlements. We expect taxes to remain elevated during 2014 with a gradual taper during 2015.

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. There some possible plant expansions on the horizon for 2014/2015. We believe that Iberville will level off at the ceiling of its Sales\Use tax base during 2014. Low natural gas prices have led to a decrease in the petrochemical industry production cost but demand for product is lower because of economic conditions. The continued slow recovery of the national economy has driven petrochemical manufacturing demand higher. Conditions do look favorable for 2014 and 2015.

The Constitutional Amendment that was adopted on the November 2, 2010 will provide for an increase in severance tax collections that can be used for the maintenance and construction of parish roadways. This will change the annual maximum amount remitted to Iberville Parish \$850,000 to \$1,850,000 for the first year and \$2,850,000 in subsequent years. Iberville Parish is not in a position to reach the \$1,850,000 cap, nor will it be a position to reach the \$2,850,000 cap in year 2. Because of the language in the amendment, natural gas prices have to exceed year 2008 levels for the new limits to take effect. We estimate that Iberville will receive \$950,000 during 2014. Once Natural Gas prices return to the 2008 levels, we expect to see a significant increase in severance tax collections.

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An Equal Opportunity Employer

Imagine  Iberville!

The Iberville Parish Council voted to adopt the assessor's millage rates as presented. There was no significant increase in taxable property that warranted a roll-back of millages. The adjusted rates for the year are as follows:

<u>Purpose</u>	<u>Adj. Rate</u>	<u>Max Rate Allow.</u>
General Alimony	2.49	2.49
General Alimony within City Limits	1.24	1.24
Iberville Parks and Recreation	3.00	3.00
Public Building Maintenance	3.00	3.00
Parish-Wide Drainage	5.00	5.00
Library Maintenance	4.00	4.00
Fire District No. 2	6.76	6.78
Fire District No. 1	3.83	3.95

The Iberville Parish Assessor completed a property tax re-assessment and presented adjusted rates to the Parish Council in August of 2012. The next re-assessment will take place during 2016.

Comments on Operations

Solid Waste Program

Iberville Parish has renegotiated its contract with Progressive Waste Solutions of LA for a new four year term beginning January 1, 2012 ending December 31, 2015. The provisions of that contract increased the cost of twice weekly curbside residential pickup, once per week boom pickup and recycle drop-off points throughout the parish. Progressive also increased the house count which brought increased the total monthly billing. In January of 2012 the administration made changes to the Solid Waste fund to cut expenditures in an effort to save the fund from insolvency. In August of 2012, Iberville parish went from twice a week pickup to once per week pickup and changed the boom truck service to twice per month. These changes had a significant effect on balancing the cutting cost during 2013 and balancing the budget for 2014. Should the cost for the disposal of solid waste continue to rise, the parish will need to find an alternate source of revenue to continue collection. This will need to be addressed during contract negotiations in 2015.

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 budgetary 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 \$13,758,775 in 2012, to \$13,522,235 in 2012, twenty one percent (2%) below the 2012 projected actual collections. The projected decrease is due to current economic conditions and a general decrease in use tax for 2012 and 2013. 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:

- 2014 – 3%
- 2015 – 3%
- 2016 – 3%
- 2017 – 3%
- 2018 – 3%

Property Tax

Iberville Parish levied an average of 9.978 mills parish-wide which is projected to generate \$5,225,000 for 2013, up from \$4,953,676 in 2012. 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. The biggest reason for this increase was because of the renewal of the Public Building Maintenance tax.

Schedule of 2013 property tax authorized millage rates.

Primary Government:

	<u>Authorized</u>	<u>2013 Levy</u>
General Alimony	2.49 mills	2.49 mills
General Alimony within Municipal limits	1.24 mills	1.24 mills
Parish-Wide Drainage	5.00 mills	5.00 mills
Public Building Maintenance	3.00 mills	3.00 mills

Component Units:

	<u>Authorized</u>	<u>2013 Levy</u>
Parks and Recreation	3.00 mills	3.00 mills
Library	4.00 mills	4.00 mills

Schedule of additional 2013 property tax authorized within Fire Protection Districts:

	<u>Authorized</u>	<u>2013 Levy</u>
Fire District No. 1	3.95 mills	3.83 mills
Fire District No. 2	6.78 mills	6.76 mills

We expect to levy the same millage rates in 2014.

Major Revenue Sources

Ad Valorem (Property) Tax

Property taxes are classified as ad valorem. The words “ad valorem” are based on the Latin words of ad, meaning “according to” and valorem, meaning “value”. Therefore, an ad valorem tax is a tax levy that is appropriated among taxpayers according to the value of each taxpayer’s property. Property taxes are a means for local governmental bodies to pay for services they provide to taxpayers.

Sales/Use tax

Iberville imposes a sales tax on the retail sale of each item of tangible personal property. Tangible personal property is defined as personal property which may be seen, weighed, measured, felt or touched, or as any other manner perceptible to the senses. In addition to a sales tax, Louisiana also poses a use tax on items purchased in other states, but brought into Louisiana for use, consumption, distribution, and storage for use in consumption.

Employee Benefits

Health Insurance

Health insurance premiums did not increase during 2013. There were no changes 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 2013/2014 is \$663 for the employer and the balance for the employee for single coverage currently is \$77.56/month or \$191.70/month depending on plan selection. Dependent and Family coverage plans have also increased. Dependent coverage will remain the responsibility of the employee.

During 2013, Iberville made a change to the Insurance Policy. We are now partially self-insured.

Retirement Contributions

The 2013 employer's contribution rate to the Parochial Employees' Retirement System (PERS) was certified at 16.75% by the system's Board of Trustees. The 2014 employer's required contribution rate to the system is 16.00%. This budget provides funding at this level. The employee contribution rate will remain at 9.50% in 2014.

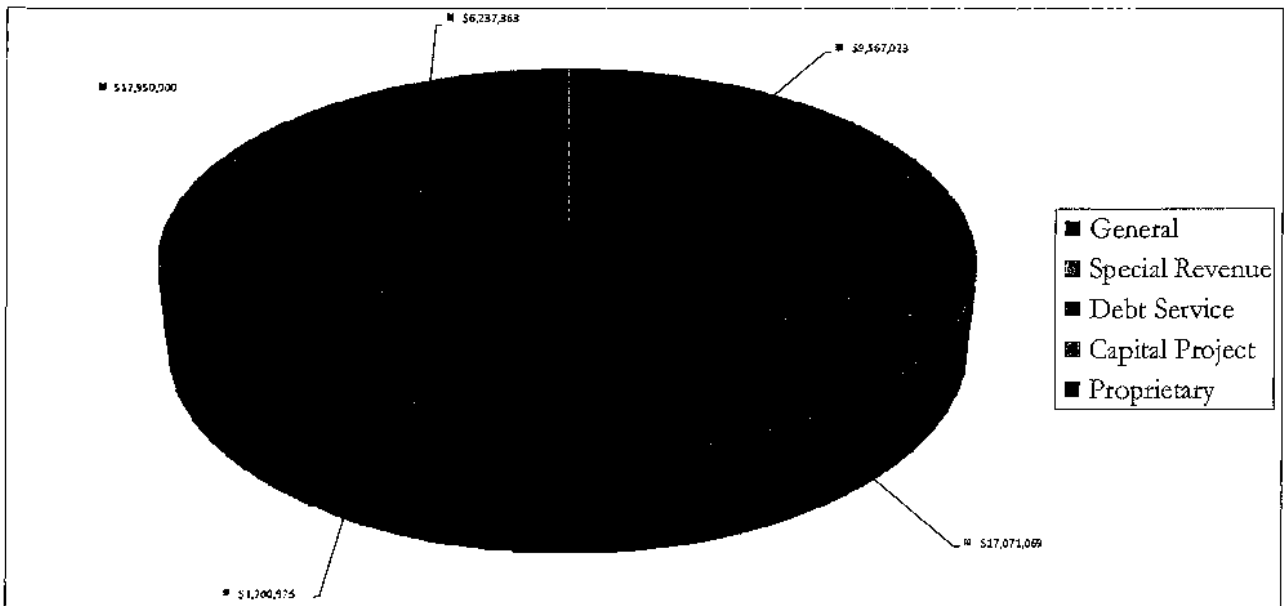
Summary of All Funds

The proposed budget for the year 2014 including all funds, exclusive of transfers between funds is \$47,526,430. This represents an increase of 12.3% from year 2013. The chart below depicts a comparison between the 2013 and 2014 budgets by fund type.

**Appropriations – All Funds
2014 compared to 2013**

Fund Type	2013	2014	2013 Budget Over	
	Budget	Budget	(Under) 2012 Budget	
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>
General	\$ 9,262,094	\$ 9,567,023	\$ 304,929	3.19%
Special Revenue	15,212,860	17,071,069	1,858,209	10.89%
Debt Service	1,698,650	1,700,975	2,325	0.14%
Capital Project	10,925,000	12,950,000	2,025,000	15.64%
Proprietary	<u>4,539,085</u>	<u>6,237,363</u>	<u>1,698,278</u>	<u>27.23%</u>
	\$ 41,637,689	\$ 47,526,430	\$ 5,888,741	12.39%

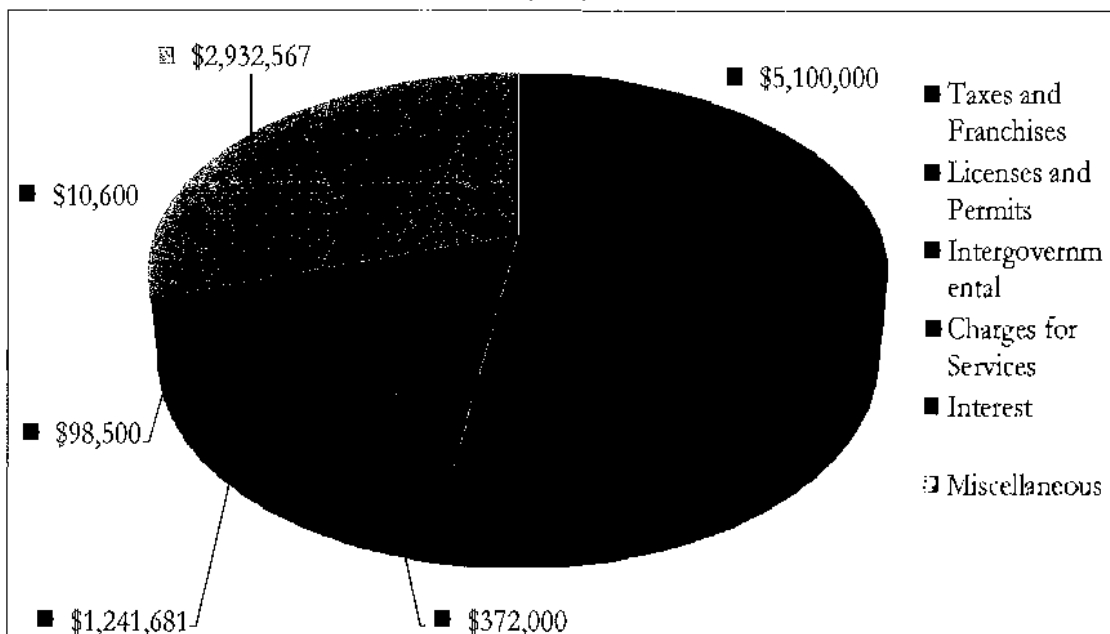
**Total 2013 Appropriations by Fund Type
Excluding Transfers between funds \$47,473,430**



General Fund

As shown above, the General Fund makes up 20% of our total budget for 2014. 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
\$9,755,348*



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 50% 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 2014 Annual Operating Budget increased by \$307,929 compared to the 2013 Amended Budget.

**Appropriations – General Fund
2014 compared to 2013**

Function	2014 Budget	2013 Budget	2014 Budget Over (Under 2013 Budget)	
General Government	\$4,807,891	\$4,705,121	\$ 102,770	2.18%
Public Safety	1,454,643	1,540,822	(86,179)	-5.59%
Public Works	1,339,047	1,218,116	120,931	9.93%
Health and Welfare	1,551,444	1,385,839	165,605	11.95%
Culture and Recreation	169,918	200,616	(30,698)	-15.30%
Economic Development	185,580	185,580	-	0.00%
Capital Outlay	61,500	26,000	35,500	136.54%
Debt Service	-	-	-	0.00%
	<u>\$9,570,023</u>	<u>\$9,262,094</u>	<u>\$ 307,929</u>	<u>3.32%</u>

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 15, 2013 Iberville Parish has \$17,818,088 in primary government debt. \$16,980,000 of this debt was due to sales tax revenue bonds, \$238,088 in capital lease financing and \$600,000 was due to limited tax certificates of indebtedness.

Fund Balances

Our major accomplishment for 2014 is a near balanced budget across all funds. We are projected to go into fund balance in total for 2014 by \$334,540. The Iberville Parish Solid Waste Fund will maintain a balanced budget form both amended 2013 and 2014 budget years. We continue to monitor the Solid Waste Fund closely because of the fluctuations in sales taxes coupled with fixed cost of the collection contract. The 2013 budget also includes a balanced General Fund Budget. Because of an increase in public service commission property for 2013, Property taxes were higher than originally projected. This relieves the pressure on the Public Building Maintenance fund which in turn puts more Sales Taxes in the General Fund. There are no material increases or decreases in Fund Balances for any of our government funds for 2014.

Relevant Financial Policies

The Iberville Parish government strives to adhere to not only its short term financial policies but also 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 two main policies to ensure financial stability. These two policies are as follows:

- a. Iberville Parish will not allow salaries and benefits to become greater 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 projects.
- b. Iberville Parish limits bonded debt to 50% outstanding principal balance in relation to the source of revenue for which the debt service is attached. 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.

Significant Budgetary Items and Trends

Budgeted Revenue Trend Analysis

As discussed in the previous paragraphs, 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 increase during 2013 and 2014 due to the continued recovery of the national economy. The Use portion of our sales tax collections is heavily dependent

on industrial plant maintenance and expansion. Property taxes tend to remain more constant, due to the 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 feel as if we will reach the peak of this cycle in 2014, with taxes beginning to fall in 2014 and 2015. Revenue trends are addressed in further detail in the comments section on each fund type and the statistical information section.

Budgeted Expenditure Trend Analysis

Operating budgeted expenditures have increased. The amended 2013 operating budget expenditure total is \$25,920,828 and the 2014 operating budget expenditure total is \$27,038,317 for a net increase of \$1,117,489.

Capital budgeted expenditures have increased from a 2013 amended budget amount of \$5,837,699 to a 2014 budgeted amount of \$14,250,750. Over 70% of this increase was due to the addition of a construction appropriation for a new medical facility in Plaquemine, Louisiana.

Priorities and Issues for the 2014 Budget Year

Iberville Parish is facing a projected increase in Sales\Use Tax collections for 2013 and 2014. Iberville is expected to use of those increases to strengthen fund balances in the Public Building Maintenance Fund, Solid Waste Fund and General Fund.

In 2013, Iberville began construction of a new ER/Ambulatory Care facility in Plaquemine. The purchase of property and construction of the facility is funded through Hurricane Gustav Recovery Funds. Iberville Parish has signed a memorandum of understanding with Ochsner to serve as the operator of the facility. The only Emergency Medical Facility in Iberville parish was heavily damaged by the hurricane and subsequently closed. The administration's number one priority has become to building and reopening a new emergency medical facility within Iberville Parish.

The Louisiana Recovery Authority has also approved other projects for Iberville Parish, including but not limited to water tower construction, drainage projects, building renovations, sewer projects and housing rehabilitation.

Capital Projects for 2014

Iberville Parish will expend \$14,250,750 for capital outlay projects for 2014. Some of the major projects that are included in the 2014 budget are as follows:

1. Iberville parish has budgeted \$1,650,000 to complete the construction of a Water Clarifier to serve Water District #3 as required by DHH regulations and water line expansions.

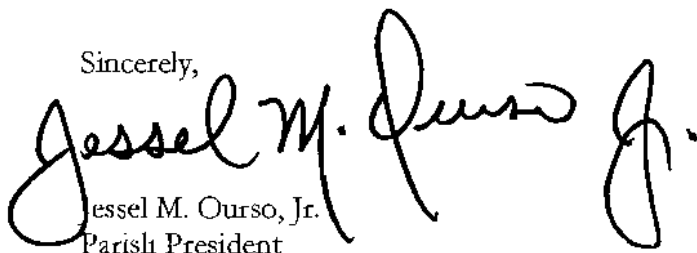
2. We have also budgeted \$800,000 for the Road Improvements and \$200,000 for Civic Center Improvements.
3. Iberville Parish plans on identifying vehicles and equipment that need to be replaced in early 2014. A vehicle and equipment replacement special revenue fund was created to fund the purchase of the equipment, as well as, any financing that might arise from purchasing that equipment.
4. In 2009, Iberville Parish was awarded \$44 million dollars to help with the recovery from damage created by Hurricane Gustav in 2008. Iberville Parish was the 3rd most damaged parish in the aftermath of Hurricane Gustav. We have budgeted \$10,000,000 for the construction, administration and planning of the Emergency Medical Facility in Plaquemine. This project began in 2013 with an expected opening date of 2015. This project will have no operating impact.

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 *2013 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 eighth 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
2014 Budget

PARISH STRUCTURE

In 1997 a new form of government was established for the Parish which was written by a committee and voted on by registered voters – 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 2014 Annual Operating Budget was as follows:

July 24, 2013	Letters were sent from the Parish President's Office to supervisors, directors, and coordinators seeking their departmental budget request
August 16, 2013	Deadline for submitting budget requests
October 1, 2013	Compilation of proposed budget sent to Parish President for review
October 15, 2013	Proposed budget submitted to Parish Council
November 19, 2013	Parish Council approval of proposed budget
January 1, 2014	Operating Budget effective

Budget request packets were sent to the departments and agencies in July 2013. 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

Iberville Parish Council
Plaquemine, Louisiana
Overview of Parish Budget
2014 Budget

the beginning of the fiscal period. At the Council meeting at which the operating budget is 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.

Iberville Parish Council
Plaquemine, Louisiana
Overview of Parish Budget
2014 Budget

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 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

The Financial Policies were included in the Home Rule Charter which was adopted on January 18, 1997 and effective on October 31, 1997.

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 all capital project funds. 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
2014 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 2013 budget was balanced primarily by tax revenue, fund balance and conservative expenditure forecasts.

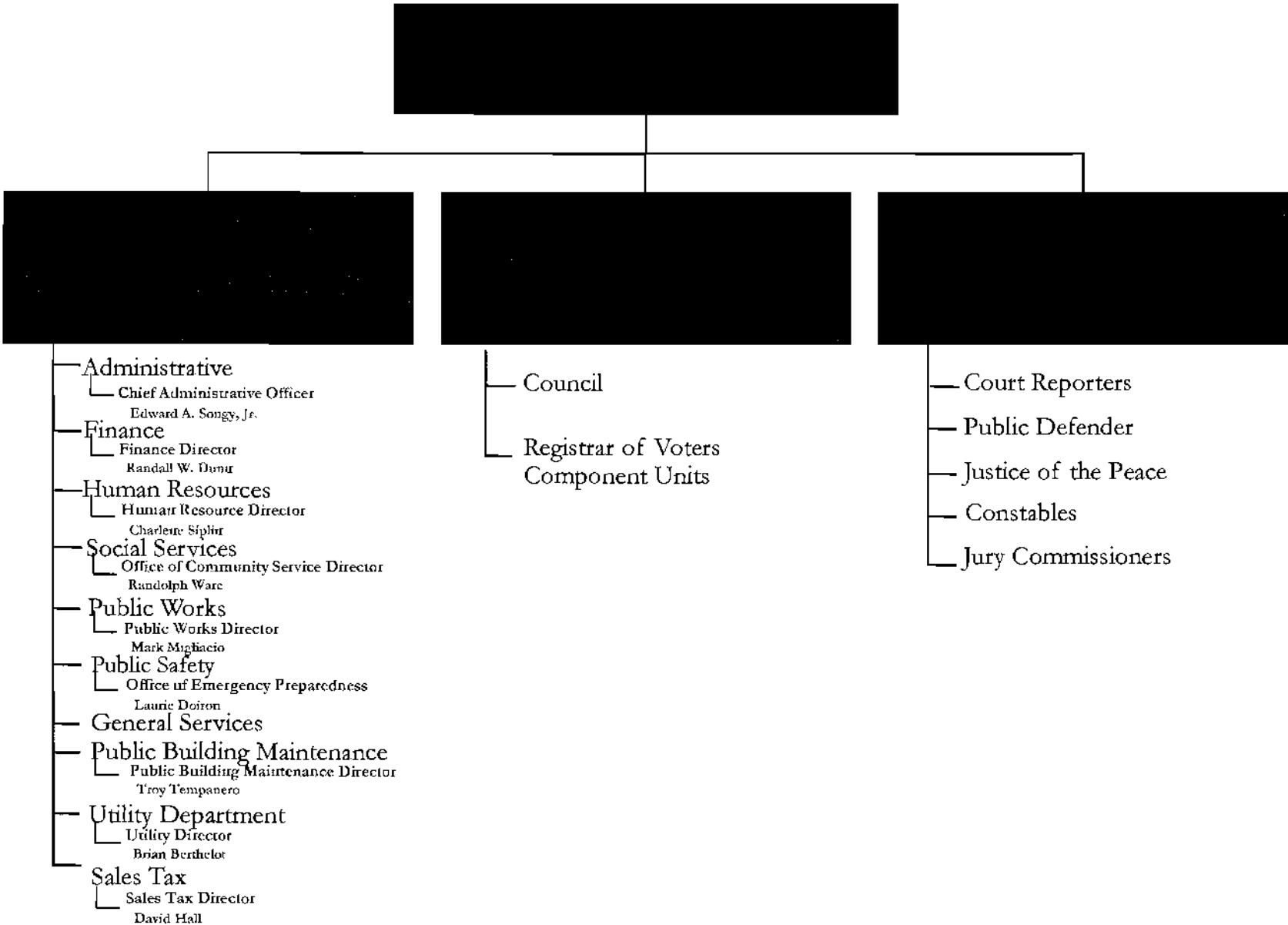
LEGAL REQUIREMENTS

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
2014 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 17. 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 2013 to FY 2014 will increase by 4.75 FTE's. There were no significant changes in staffing levels.

Iberville Parish Council
 Plaquemine, Louisiana
Summary of Allotted and Final Full-time Equivalent Positions
 2014 Budget

Branch of Government	2012		2013		2014		2014		2013 to 2014	
	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	5.00	5.00	5.00	5.00	5.00	-	-
<i>Finance</i>	6.00	5.00	6.00	5.00	6.00	6.00	5.00	5.00	(1.00)	-
<i>Human Resources</i>	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
<i>Social Services</i>										
Community Services	4.50	4.00	4.50	4.00	4.50	4.00	4.50	4.00	-	-
Headstart	66.78	71.00	-	-	-	-	-	-	-	-
<i>Public Works</i>										
Utility Department	20.00	25.00	20.00	25.00	25.00	25.00	25.00	25.00	5.00	-
Water District #3 Department	3.00	6.00	4.00	3.75	4.00	4.00	4.00	3.75	-	-
Parish Maintenance Bann	53.70	46.00	53.70	40.50	50.00	45.00	50.00	45.00	(3.70)	4.50
Solid Waste	4.00	7.00	4.00	3.00	4.00	3.00	4.00	3.00	-	-
<i>Sales Tax</i>	4.50	4.00	4.50	4.00	4.50	4.50	4.50	4.50	-	0.50
<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	12.00	11.00	9.00	12.00	10.00	12.00	11.00	1.00	2.00
<i>General Services</i>										
Animal Control	3.00	5.00	3.00	5.00	6.00	5.00	6.00	5.00	3.00	-
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)
Mosquito Abatement	2.76	2.00	2.76	2.00	2.76	1.00	2.76	2.00	-	-
Health Unit	1.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00	(1.00)	-
Council on Aging	12.00	10.00	12.00	12.00	12.00	11.50	12.00	11.50	-	(0.50)
Information Technology	2.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Jail Nurse	2.00	2.00	2.00	1.00	1.00	-	1.00	-	(1.00)	(1.00)
Multipurpose Center	2.00	2.00	2.00	2.00	2.00	2.25	2.00	2.25	-	0.25
Veteran's Affair	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Substance Abuse	8.00	6.00	8.00	4.50	8.00	4.50	8.00	4.50	-	-
Tourism	4.00	6.00	4.00	4.50	6.00	4.50	6.00	4.50	2.00	-
<i>Public Building Maintenance</i>	19.50	25.00	19.50	18.50	20.00	18.50	20.00	18.50	0.50	-
<hr/>										
<i>Total Executive Branch</i>	245.74	257.00	180.96	163.75	187.76	167.75	185.76	168.50	4.80	4.75
<hr/>										
Legislative Branch										
<i>Council</i>	13.00	14.00	13.00	14.00	13.00	13.00	13.00	14.00	-	-
<i>Registrar of Voters</i>	3.50	4.00	3.50	3.50	3.50	3.50	3.50	3.50	-	-
<hr/>										
<i>Total Legislative Branch</i>	16.50	18.00	16.50	17.50	16.50	16.50	16.50	17.50	-	-
<hr/>										
Judicial Branch										
<i>Court Reporter</i>	3.00	3.00	3.00	2.00	3.00	2.00	3.00	2.00	-	-
<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	-	-
<hr/>										
<i>Total Judicial Branch</i>	21.00	21.00	21.00	20.00	21.00	20.00	21.00	20.00	-	-
<hr/>										
TOTAL ALL BRANCHES	283.24	296.00	218.46	201.25	225.26	204.25	223.26	206.00	4.80	4.75

Iberville Parish Council
Plaquemine, Louisiana
Department Overview
2014 Budget

Organizational Units – Activities, Services and Functions

Executive Branch

➤ **Administrative**

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.

➤ **Finance**

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.

➤ **Human Resources**

The *Human Resource Department* is primarily responsible for all personnel matters related to current, future, and past employees.

➤ **Social Services**

• **Community Services**

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.

• **Headstart**

Head Start Program Fund accounts for federal funds received for early childhood development. ** Iberville has not re-budgeted for Head Start during 2013 & 2014. The program was relinquished **

Iberville Parish Council
Plaquemine, Louisiana
Department Overview
2014 Budget

➤ **Public Works**

• **Utility & Water District #3 Departments,**

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.

• **Parish Maintenance Barn**

The Maintenance Barn maintains and improves the Parish roads, bridges, and drainage facilities.

• **Solid Waste**

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.

➤ **Sales Tax**

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 Statutes. 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.

➤ **Public Safety**

• **Safety**

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

Iberville Parish Council
Plaquemine, Louisiana
Department Overview
2014 Budget

regulations to help reduce risk and injury to the employees and residents of the Parish.

- **Emergency Preparedness**

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.

- **Mapping**

The mapping department is responsible for maintaining a comprehensive geographical information system on all parish infrastructures, districts and other layered data.

- **911 Operators**

911 Telephone Assistance Fund accounts for the 911 telephone enhancement project.

- **Public Safety**

- **Animal Control**

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.

- **Building Inspection**

The *Building Inspector's Office* issues licenses and permits for all building structures within the Parish's jurisdiction. The Building

Iberville Parish Council
Plaquemine, Louisiana
Department Overview
2014 Budget

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.

- **Environmental Services**

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.

- **Mosquito Abatement**

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.

- **Health Unit**

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.

- **Council on Aging**

The *Council on Aging* department is responsible for the Activity Coordination and Exercise classes at the Iberville Council on Aging Center in Plaquemine.

- **Information Technology**

The *Information Technology (IT) Department* is dedicated to improving Parish operations by providing effective and efficient automation, information, communication, and support services.

- **Jail Nurse**

Responsible for the health and administration of medication to prisoners at the Iberville Parish Jail in Plaquemine.

Iberville Parish Council
Plaquemine, Louisiana
Department Overview
2014 Budget

- **Multipurpose Center**

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.

- **Veteran's Affair**

Responsible for assisting armed services veteran's from all branches of the military with various health, retirement and general issues.

- **Substance Abuse**

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.

- **Tourism**

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.

- **Public Building Maintenance**

The *Public Building Maintenance Fund* provides funds to maintain all public buildings owned by the Parish. Such buildings include, but are not limited too, 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 and sales taxes.

Legislative Branch

- **Council**

The council is responsible for legislating, through ordinances and resolutions, on the parish-wide level.

Iberville Parish Council
Plaquemine, Louisiana
Department Overview
2014 Budget

➤ **Registrar of Voters**

The registrar of voters is responsible for maintaining a current list of all registered voters within Iberville Parish. The Registrar of Voters is a state employee that is appointed by the Iberville Parish Council.

18th Judicial District

Includes the District Attorney, Judges, Public Defender, Court Reporters, Public Defender, Jury Commissioners, Justices of the Peace and Constables. This department is responsible for the administration of justice through due process.

Iberville Parish Council
Plaquemine, Louisiana
Personnel Policies Overview
2014 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 \$663 of the premium on the plan. Dependent health insurance is available and premiums are the responsibility of the employee.

Retirement

Iberville Parish employees pay 9.5% of their salary towards retirement; while the Parish pays 16.75% of the employee's salary towards retirement.

Iberville Parish Council
Plaquemine, Louisiana
Personnel Policies Overview
2014 Budget

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 \$7,700 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



Iberville Parish Council
 Plaquemine, Louisiana
CONSOLIDATED RECAP
 2014 Budget
 (2013 Original Budget)

	<u>Governmental Fund Type</u>					<u>Proprietary Fund Type</u>		
	General Fund	Spec Riv Fund	Debt Service	Cap Proj Fund	Total Gov. Funds	Sales Tax Dept	Parish Utility Dept	Total Prop Fund
	2015 Original Budget	2015 Original Budget	2015 Original Budget	2015 Original Budget	2013 Original Budget	2013 Original Budget	2013 Original Budget	2013 Original Budget
REVENUES								
Taxes & Franchises	\$ 4,590,000	\$ 11,417,000	\$ 1,722,235	\$ 925,000	\$ 18,654,235	\$ 761,535	\$.	\$ 761,535
Licenses & Permits	372,000				372,000	2,000		2,000
Intergovernmental Revenues	1,516,681	2,847,008		10,050,000	14,213,689			
Fines & Forfeitures		475,653			475,653			
Fees Charges and Commissions	9,700	310,000			419,700		4,010,750	4,010,750
Use of Money and Property	16,600	11,800	200	3,000	31,600		4,800	4,800
Miscellaneous Revenues	3,188,621	558,800			3,727,421		22,100	22,100
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	9,493,602	15,700,261	1,722,435	10,978,000	37,894,298	763,535	4,037,630	4,801,165
EXPENDITURES								
Housing Assistance Payments								
General Government	4,705,121	3,005,050			7,710,171	763,535		763,535
Public Safety	1,540,822	1,969,724			3,510,546			
Public Works	1,218,116	7,728,043			8,946,159		3,670,660	3,670,660
Health & Welfare	1,585,830	1,099,417			2,485,256			
Culture & Recreation	200,616	641,522			842,138			
Economic Development	185,580	46,867			232,447			
Other Expenditures	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-
Capital Outlay	26,000	1,322,250		10,925,000	12,273,250		255,000	255,000
Debt Service								
Principal		45,418	909,750		955,168			
Interest		4,569	798,900		793,469			
Paying Agent Fees								
TOTAL EXPENDITURES	9,262,094	15,862,860	1,698,650	10,925,000	37,748,604	763,535	3,925,660	4,689,195
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	231,508	(162,599)	23,785	53,000	145,694	-	111,970	111,970
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	25,000	215,000			240,000			
Loan Proceeds							600,000	600,000
Proceeds from Sale of Assets								
Operating Transfers Out	(215,000)	(25,000)			(240,000)			
TOTAL OTHER FINANCING SOURCES (USES)	(190,000)	190,000	-	-	-	-	600,000	600,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	41,508	27,401	23,785	53,000	145,694	-	111,970	111,970
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	1,842,151	9,274,885	2,342,542	578,837	14,038,415	-	6,165,731	6,165,731
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	\$ 1,885,659	\$ 9,302,286	\$ 2,366,327	\$ 631,837	\$ 14,184,109	\$ -	\$ 6,277,701	\$ 6,277,701

Iberville Parish Council
 Plaquemine, Louisiana
CONSOLIDATED RECAP
 2014 Budget
 (2013 Revised Budget)

	Governmental Fund Type					Proprietary Fund Type		
	General Fund	Spec Rev Fund	Debt Service	Cap Proj Fund	Total Gov. Funds	Sales Tax Dept	Parish Utility Dept	Total Prop Fund
	2013 Revised Budget	2013 Revised Budget	2013 Revised Budget	2013 Revised Budget	2013 Revised Budget	2013 Revised Budget	2013 Revised Budget	2013 Revised Budget
REVENUES								
Taxes & Franchises	\$ 5,200,000	\$ 12,896,000	\$ 1,722,550	\$ 3,125,000	\$ 22,943,550	\$ 854,765	\$ -	\$ 854,765
Licenses & Permits	372,000				372,000	2,000		2,000
Intergovernmental Revenues	1,241,661	2,856,979		3,025,000	7,123,660			
Fines & Forfeitures		350,753			350,753			
Fees, Charges, and Commissions	48,500	1,111,500			1,160,000		5,431,230	5,431,230
Use of Money and Property	10,600	10,450	800	3,000	24,850		4,300	4,300
Miscellaneous Revenues	2,851,785	536,000		50,000	3,437,785		22,100	22,100
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	9,724,566	17,761,682	1,723,350	6,203,000	35,412,598	856,765	5,457,630	6,314,395
EXPENDITURES								
Housing Assistance Payments								
General Government	4,658,689	3,349,724			8,008,413	855,465		855,465
Public Safety	1,517,398	2,068,810			3,586,208			
Public Works	1,240,172	7,704,080			8,944,252		4,983,760	4,983,760
Health & Welfare	1,542,677	1,069,023			2,611,700			
Culture & Recreation	184,927	642,362			827,289			
Economic Development	185,580	49,166			234,746			
Other Expenditures								
In Kind								
Capital Outlay	35,500	956,199		4,846,000	5,837,699	1,300	255,000	256,300
Debt Service								
Principal		47,112	909,770		956,882			
Interest		5,344	788,994		794,338			
Paying Agent Fees		-	-	-	-	536,765	5,240,760	
TOTAL EXPENDITURES	9,364,943	15,891,820	1,698,764	4,846,000	31,801,527	856,765	5,240,760	6,097,525
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	359,623	1,869,862	24,586	1,357,000	3,611,071	-	216,870	216,870
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	19,198	270,000		350,000	639,198			
Loan Proceeds		200,000			200,000		600,000	600,000
Proceeds from Sale of Assets		30,400			30,400			
Operating Transfers Out	(270,000)	(19,198)		(350,000)	(639,198)			
TOTAL OTHER FINANCING SOURCES (USES)	(250,802)	481,202	-	-	230,400	-	600,000	600,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	108,821	2,351,064	24,586	1,357,000	3,841,471	-	216,870	216,870
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	2,425,641	10,070,704	2,343,656	1,967,502	16,807,503	-	12,983,802	12,983,802
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	\$ 2,534,462	\$ 12,421,768	\$ 2,368,242	\$ 3,324,502	\$ 20,648,974	\$ -	\$ 13,200,672	\$ 13,200,672

Iberville Parish Council
 Plaquemine, Louisiana
CONSOLIDATED RECAP
 2014 Budget

	<u>Governmental Fund Type</u>					<u>Proprietary Fund Type</u>		
	General Fund	Spec Rev Fund	Debt Service	Cap Proj Fund	Total Gov. Funds	Sales Tax Dept	Parish Utility Dept	Total Prop Fund
	2014 Budget	2014 Budget	2014 Budget	2014 Budget	2014 Budget	2014 Budget	2014 Budget	2014 Budget
REVENUES								
Taxes & Franchises	\$ 5,100,000	\$ 12,690,000	\$ 1,729,400	\$ 900,000	\$ 20,419,400	\$ 864,953	\$ -	\$ 864,953
Licenses & Permits	372,000				372,000	2,000		2,000
Intergovernmental Revenues	1,241,681	2,905,728		10,025,000	14,172,409			
Fines & Forfeitures		350,753			350,753			
Fees Charges and Commissions	98,500	2,094,548			2,193,048		4,991,680	4,991,680
Use of Money and Property	10,600	10,450	800	3,000	24,850		2,800	2,800
Miscellaneous Revenues	2,932,567	529,500		50,000	3,512,067		21,600	21,600
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>9,755,348</u>	<u>18,490,979</u>	<u>1,730,200</u>	<u>10,978,000</u>	<u>40,954,527</u>	<u>866,953</u>	<u>5,016,080</u>	<u>5,883,033</u>
EXPENDITURES								
Housing Assistance Payments								
General Government	4,804,871	4,071,776			8,876,647	866,953		666,953
Public Safety	1,454,643	2,029,649			3,484,292			
Public Works	1,439,047	7,848,326			9,287,373		4,660,410	4,660,410
Health & Welfare	1,551,444	1,112,100			2,663,544			
Culture & Recreation	169,918	631,936			801,854			
Economic Development	185,580	48,741			234,321			
Other Expenditures								
In Kind								
Capital Outlay	61,500	1,239,250		12,950,000	14,250,750		710,000	710,000
Debt Service								
Principal		83,805	912,081		995,886			
Interest		5,486	788,894		794,380			
Paying Agent Fees								
TOTAL EXPENDITURES	<u>9,567,925</u>	<u>17,071,069</u>	<u>1,700,975</u>	<u>12,950,000</u>	<u>41,289,067</u>	<u>866,953</u>	<u>5,370,410</u>	<u>6,237,363</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>188,325</u>	<u>1,419,910</u>	<u>29,225</u>	<u>(1,972,000)</u>	<u>(334,540)</u>	<u>-</u>	<u>(354,330)</u>	<u>(354,330)</u>
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	30,000	250,000			280,000			
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out	(250,000)	(30,000)			(280,000)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>(220,000)</u>	<u>220,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(31,675)</u>	<u>1,639,910</u>	<u>29,225</u>	<u>(1,972,000)</u>	<u>(334,540)</u>	<u>-</u>	<u>(354,330)</u>	<u>(354,330)</u>
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>2,534,462</u>	<u>12,421,768</u>	<u>2,368,242</u>	<u>3,324,502</u>	<u>20,648,974</u>	<u>-</u>	<u>12,983,802</u>	<u>12,983,802</u>
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 2,502,787</u>	<u>\$ 14,061,678</u>	<u>\$ 2,397,467</u>	<u>\$ 1,352,502</u>	<u>\$ 20,314,434</u>	<u>\$ -</u>	<u>\$ 12,629,472</u>	<u>\$ 12,629,472</u>

Iberville Parish Council
Plaquemine, Louisiana
General Fund - Governmental Fund Type
2014 Combined Budget Summary

	<u>General Fund 2013 Original</u>
REVENUES	
Taxes & Franchises	\$ 4,590,000
Licenses & Permits	372,000
Intergovernmental Revenues	1,316,681
Fines & Forfeitures	
Fees Charges and Commissions	9,700
Use of Money and Property	16,600
Miscellaneous Revenues	3,188,621
In Kind Revenues	-
TOTAL REVENUES	<u>9,493,602</u>

EXPENDITURES	
Housing Assistance Payments	
General Government	4,705,121
Public Safety	1,540,822
Public Works	1,218,116
Health & Welfare	1,385,839
Culture & Recreation	200,616
Economic Development	185,580
Other Expenditures	
In Kind	
Capital Outlay	26,000
Debt Service	
Principal	
Interest	-
TOTAL EXPENDITURES	<u>9,262,094</u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>231,508</u>
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OTHER FINANCING SOURCES (USES)	
Operating Transfers In	25,000
Loan Proceeds	
Proceeds from the Sale of Assets	
Operating Transfers Out	<u>(215,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(190,000)</u>

EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>41,508</u>
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FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,842,151</u>
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FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,883,659</u>
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	<u>General Fund 2013 Revised</u>
REVENUES	
Taxes & Franchises	\$ 5,200,000
Licenses & Permits	372,000
Intergovernmental Revenues	1,241,681
Fines & Forfeitures	
Fees Charges and Commissions	48,500
Use of Money and Property	10,600
Miscellaneous Revenues	2,851,785
In Kind Revenues	-
TOTAL REVENUES	<u>9,724,566</u>

EXPENDITURES	
Housing Assistance Payments	
General Government	4,658,689
Public Safety	1,517,398
Public Works	1,240,172
Health & Welfare	1,542,677
Culture & Recreation	184,927
Economic Development	185,580
Other Expenditures	
In Kind	
Capital Outlay	35,500
Debt Service	
Principal	
Interest	-
TOTAL EXPENDITURES	<u>9,364,943</u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>359,623</u>
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OTHER FINANCING SOURCES (USES)	
Operating Transfers In	19,198
Loan Proceeds	
Proceeds from the Sale of Assets	
Operating Transfers Out	<u>(270,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(250,802)</u>

EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>108,821</u>
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FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,425,641</u>
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FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,534,462</u>
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	<u>General Fund 2014 Budget</u>
REVENUES	
Taxes & Franchises	\$ 5,100,000
Licenses & Permits	372,000
Intergovernmental Revenues	1,241,681
Fines & Forfeitures	
Fees Charges and Commissions	98,500
Use of Money and Property	10,600
Miscellaneous Revenues	2,932,567
In Kind Revenues	-
TOTAL REVENUES	<u>9,755,348</u>

EXPENDITURES	
Housing Assistance Payments	
General Government	4,804,891
Public Safety	1,454,643
Public Works	1,339,047
Health & Welfare	1,551,444
Culture & Recreation	169,918
Economic Development	185,580
Other Expenditures	
In Kind	
Capital Outlay	61,500
Debt Service	
Principal	
Interest	-
TOTAL EXPENDITURES	<u>9,567,023</u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>188,325</u>
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OTHER FINANCING SOURCES (USES)	
Operating Transfers In	30,000
Loan Proceeds	
Proceeds from the Sale of Assets	
Operating Transfers Out	<u>(250,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(220,000)</u>

EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(31,675)</u>
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FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,534,462</u>
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FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,502,787</u>
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Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 201 Combined Budget Summary
 (2013 Original Budget)

	Bayou Pigeon VFD	Bayou Sorrel VFD	Bayou Sorla VFD	Office of Emergency Preparedness	Drainage Maintenance	Catfisher's Office	Criminal Court Fund	Vienna Enterprise Fund	Pres. Council on Drug Abuse
	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original
REVENUES									
Taxes & Franchises	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	\$ 2,300,000	\$ 205,000	\$ -	\$ 45,000	\$ -
Licenses & Permits									
Intergovernmental Revenues	3,556	5,207	4,187	102,842	55,000			113,500	111,418
Fines & Forfeitures							250	400,000	75,400
Fees Charges and Commissions						100,400			6,500
Use of Money and Property	750	750	150		2,000	150	500		
Miscellaneous Revenues							300		
In Kind Revenues									
TOTAL REVENUES	114,306	115,957	114,337	102,842	2,357,000	305,805	400,800	158,500	195,518
EXPENDITURES									
Housing Assistance Payments									
General Government							365,414		
Public Safety	64,150	50,550	114,337	131,577		308,150			
Public Works					1,938,084				
Health & Welfare									332,995
Culture & Recreation								396,453	
Economic Development									
Other Expenditures									
In Kind									
Capital Outlay	2,500	32,750		25,000	50,000			4,000	
Debt Service									
Principal									
Interest									
TOTAL EXPENDITURES	68,650	83,300	114,337	156,577	1,988,084	308,150	365,414	400,453	332,995
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	47,656	32,657	-	(53,535)	368,916	(2,347)	35,386	(241,953)	(139,677)
OTHER FINANCING SOURCES (USES)									
Operating Transfers In								100,000	115,000
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out									
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	100,000	115,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	47,656	32,657	-	(53,535)	368,916	(2,347)	35,386	(141,953)	(24,677)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	467,081	348,766	31,341	182,114	1,657,991	8,138	22,742	599,996	41,458
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 514,737	\$ 381,423	\$ 31,341	\$ 128,579	\$ 2,026,907	\$ 5,791	\$ 58,128	\$ 258,043	\$ 16,781

Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 201 Combined Budget Summary
 (2013 Original Budget)

	Fire District #1 VFD	White Castle VPD	Parish Transportation	Public Building Maintenance	Vehicle & Equipment Replacement	Sales Tax Roads	Solid Waste	Fire District #2 VPD	Child Care Food
	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original
REVENUES									
Taxes & Franchises	\$ 270,000	\$ 110,000	\$ -	\$ 1,997,000	\$ 375,000	\$ 2,300,000	\$ 3,000,000	\$ 185,000	\$ -
Licenses & Permits									
Intergovernmental Revenues	17,844	15,464	350,000					4,739	
Fines & Forfeitures	-								
Fees Charges and Commissions	12,500			500					
Use of Money and Property	750		1,000	500		1,500	3,000	750	
Miscellaneous Revenues	5,000			1,500		501,000	11,000		
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	306,094	125,464	351,000	1,999,500	375,000	2,802,500	3,014,000	190,489	-
EXPENDITURES									
Housing Assistance Payments									
General Government				1,139,636					
Public Safety	148,350	125,464		279,900				105,800	
Public Works			370,000	10,000		2,397,959	3,012,000		
Health & Welfare				228,171					
Culture & Recreation				245,069					
Economic Development				46,867					
Other Expenditures									
In Kind									
Capital Outlay	286,000			60,000	650,000		2,000	205,000	
Debt Service									
Principal	28,386							17,032	
Interest	2,856							1,713	
TOTAL EXPENDITURES	465,592	125,464	370,000	2,009,643	650,000	2,397,959	3,014,000	329,545	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(159,498)	-	(19,000)	(10,143)	(275,000)	404,541	-	(139,056)	-
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	(159,498)	-	(19,000)	(10,143)	(275,000)	404,541	-	(139,056)	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	668,437	-	147,021	627,121	334,488	1,222,233	2,234,709	474,284	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 508,939	\$ -	\$ 128,021	\$ 616,978	\$ 59,488	\$ 1,626,774	\$ 2,234,709	\$ 335,228	\$ -

Iberville Parish Council
 Plaquemine, Louisiana
 Special Revenue Funds - Governmental Fund Type
 201 Combined Budget Summary
 (2013 Original Budget)

	CSEB	LIHEAP	Head Start	E911	PEMA Utility Assistance	HUD Section 8	Disaster Relief Fund	LA Recovery Authority - CDBG	Health Insurance Loss Fund	Total Special Revenue Funds
	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original
REVENUES										
Taxes & Franchises	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,417,000
Licenses & Permits										
Intergovernmental Revenues	130,751	300,000			12,500	120,000		1,500,000	-	2,847,008
Fines & Forfeitures									-	475,653
Fees Charges and Commissions				290,100					-	410,000
Use of Money and Property									-	1,800
Miscellaneous Revenues				20,000					-	538,800
In Kind Revenues									-	-
TOTAL REVENUES	130,751	500,000	-	610,100	12,500	120,000	-	1,500,000	-	15,700,261
EXPENDITURES										
Housing Assistance Payments										
General Government								1,500,000		3,003,050
Public Safety				641,646						1,969,724
Public Works										7,728,043
Health & Welfare	130,751	275,000			12,500	120,000				1,099,417
Culture & Recreation										641,522
Economic Development										46,867
Other Expenditures										
In Kind										
Capital Outlay				5,000						1,322,250
Debt Service										
Principal										45,418
Interest										4,569
TOTAL EXPENDITURES	130,751	275,000	-	646,646	12,500	120,000	-	1,500,000	-	15,862,860
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	225,000	-	(36,546)	-	-	-	-	-	(162,599)
OTHER FINANCING SOURCES (USES)										
Operating Transfers In										215,000
Loan Proceeds										
Proceeds from Sale of Assets										
Operating Transfers Out		(25,000)								(25,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	(25,000)	-	-	-	-	-	-	-	190,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	(36,546)	-	-	-	-	-	27,401
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	4,001	9	-	218,445	50	40,367	79,513	63,780	-	9,274,885
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,801	\$ 9	\$ -	\$ 181,899	\$ 50	\$ 40,367	\$ 79,513	\$ 63,780	\$ -	\$ 9,302,286

Iberville Parish Council
 Plaquemine, Louisiana
 Special Revenue Funds - Governmental Fund Type
 2014 Combined Budget Summary
 (2013 Revised Budget)

	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised
REVENUES												
Taxes & Franchises	\$ 132,000	\$ 133,000	\$ 135,000	\$ -	\$ 2,400,000	\$ 205,000	\$ -	\$ 45,000	\$ -	\$ 113,500	\$ 102,280	\$ -
Licenses & Permits												
Intergovernmental Revenues	4,015	4,000	4,787	132,842	55,000	253	275,000	75,500	102,280			
Fees & Fortifunes												
Fees Charges and Commissions												
Use of Money and Property	750	750	100	1,200	100,000	150	7,500					
Miscellaneous Revenues												
In Kind Revenues	139,765	141,750	139,887	132,842	2,456,200	305,803	275,000	158,500	185,280			
TOTAL REVENUES	139,765	141,750	139,887	132,842	2,456,200	305,803	275,000	158,500	185,280			
EXPENDITURES												
Housing Assistance Payments												
General Government	65,150	50,035	139,887	129,784	1,951,599	302,650	305,643					
Public Safety												
Public Works												
Health & Welfare												
Culture & Recreation												
Economic Development												
Other Expenditures												
In Kind												
Capital Outlay	2,500	34,465		55,000	50,000	75,000						
Debt Service												
Capital												
Facial												
Interest												
TOTAL EXPENDITURES	67,650	84,500	139,887	184,784	2,001,599	302,650	305,643	406,076	330,898			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	72,115	57,250	-	(51,942)	454,601	4,153	(103,643)	(247,576)	(145,618)			
OTHER FINANCING SOURCES (USES)												
Operating Transfer In	145,000	125,000										
Loan Proceeds												
Proceeds from Sale of Assets												
Operating Transfer Out												
TOTAL OTHER FINANCING SOURCES (USES)	145,000	125,000										
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	72,115	57,250	-	(51,942)	454,601	4,153	(103,643)	(247,576)	(145,618)			
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	508,668	394,371	42,001	229,937	1,854,625	5,776	113,523	359,104	9,894			
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 580,783	\$ 451,621	\$ 42,001	\$ 177,995	\$ 2,309,226	\$ 8,929	\$ 7,880	\$ 236,528	\$ 9,276			

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
2014 Combined Budget Summary
(2013 Revised Budget)

	Fire District #1 VFD	White Castle VFD	Parish Transportation	Public Building Maintenance	Vehicle & Equipment Replacement	Sales Tax Roads	Solid Waste	Fire District #2 VFD	Child Care Food
	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised
REVENUES									
Taxes & Franchises	\$ 513,000	\$ 135,000	\$ -	\$ 2,486,000	\$ 375,000	\$ 2,600,000	\$ 3,400,000	\$ 230,000	\$ -
Licenses & Permits									
Intergovernmental Revenues	20,310	17,832	400,000					4,739	
Fines & Forfeitures									
Fees Charges and Commissions	12,500			1,000					
Use of Money and Property	750		500	500		2,000	3,000	750	
Miscellaneous Revenues	5,000			8,000		500,000	3,000		
In Kind Revenues									
TOTAL REVENUES	353,560	152,832	400,500	2,495,500	375,000	3,102,000	3,406,000	235,489	-
EXPENDITURES									
Housing Assistance Payments									
General Government				1,078,881					
Public Safety	196,850	152,832		220,300				116,213	
Public Works			185,000	10,000		2,259,332	3,098,149		
Health & Welfare				262,874					
Culture & Recreation				236,286					
Economic Development				49,166					
Other Expenditures									
In Kind									
Capital Outlay	46,000			35,000	150,000	50,000	2,000	450,000	
Debt Service									
Principal	28,386							16,726	
Interest	2,856							2,488	
TOTAL EXPENDITURES	274,092	152,832	185,000	1,992,507	150,000	2,309,332	3,100,149	587,427	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	79,468	-	15,500	502,993	225,000	792,668	305,851	(351,938)	-
OTHER FINANCING SOURCES (USES)									
Operating Transfers In									
Loan Proceeds								200,000	
Proceeds from Sale of Assets				30,400					
Operating Transfers Out									
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	30,400	-	-	-	200,000	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	79,468	-	15,500	533,393	225,000	792,668	305,851	(151,938)	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	765,310	-	249,949	568,800	332,988	1,407,182	2,194,608	530,994	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 844,698	\$ -	\$ 265,449	\$ 1,102,193	\$ 557,988	\$ 2,199,850	\$ 2,500,459	\$ 379,056	\$ -

Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2014 Combined Budget Summary
 (2013 Revised Budget)

	CSBG	LIHEAP	Head Start	E911	EMMA Utility Assistance	HUD Section 8	Disaster Relief Fund	LA Recovery Authority - CDBG	Health Insurance Loss Fund	Total Special Revenue Funds
	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised
REVENUES										
Taxes & Escheuses	\$ -	\$ -	\$ -	300,000	\$ -	\$ -	\$ -	\$ -	\$ -	12,896,000
Licenses & Permits										
Intergovernmental Revenues	130,751	231,562			13,361	120,000		1,500,000		2,856,979
Fines & Forfeitures										350,753
Fees Charges and Commissions				290,100					700,000	1,111,500
Use of Money and Property										10,450
Miscellaneous Revenues				20,000						536,000
In Kind Revenues										-
TOTAL REVENUES	130,751	231,562	-	610,100	13,361	120,000	-	1,500,000	700,000	17,761,682
EXPENDITURES										
Housing Assistance Payments										
General Government								1,500,000	465,200	3,349,724
Public Safety				595,109						2,068,810
Public Works										7,704,080
Health & Welfare	130,751	211,139			13,361	120,000				1,069,023
Culture & Recreation										642,362
Economic Development										49,166
Other Expenditures										
In Kind										
Capital Outlay		1,234		5,000						956,199
Debt Service										
Principal										47,112
Interest										5,344
TOTAL EXPENDITURES	130,751	212,373	-	600,109	13,361	120,000	-	1,500,000	465,200	15,891,820
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	19,189	-	9,991	-	-	-	-	234,800	1,635,062
OTHER FINANCING SOURCES (USES)										
Operating Transfers In										270,000
Loan Proceeds										200,000
Proceeds from Sale of Assets										30,400
Operating Transfers Out		(19,198)								(19,198)
TOTAL OTHER FINANCING SOURCES (USES)	-	(19,198)	-	-	-	-	-	-	-	481,202
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	(9)	-	9,991	-	-	-	-	234,800	2,116,264
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	4,801	9	-	310,168	187	40,136	79,513	68,237	-	10,070,704
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,801	\$ -	\$ -	\$ 320,159	\$ 187	\$ 40,136	\$ 79,513	\$ 68,237	\$ 234,800	\$ 12,421,768

Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2014 Combined Budget Summary
 (2014 Budget)

	Bayou Pigeon VFD 2014 Budget	Bayou Sorrel VFD 2014 Budget	Bayou Goula VFD 2014 Budget	Office of Emergency Preparedness 2014 Budget	Drainage- Maintenance 2014 Budget	Coroner's Office 2014 Budget	Criminal Court Fund 2014 Budget	Village Enterprise Fund 2014 Budget	Pres. Council on Drug Abuse 2014 Budget
REVENUES									
Taxes & Franchises	\$ 125,000	\$ 125,000	\$ 125,000		\$ 2,450,000	\$ 205,000		\$ 45,000	
Licenses & Permits									
Intergovernmental Revenues	4,250	6,300	5,000	110,177	55,000			113,500	88,000
Fines & Forfeitures						253	275,000		75,500
Fees Charges and Commissions						106,507			44,641
Use of Money and Property	750	750	100		1,200	150			
Miscellaneous Revenues									
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	150,000	132,050	130,100	110,177	2,506,200	311,710	275,000	158,500	208,141
EXPENDITURES									
Housing Assistance Payments									
General Government							238,972		
Public Safety	65,151	52,500	130,100	138,467		311,710			
Public Works					1,924,417				
Health & Welfare									333,141
Culture & Recreation								402,094	
Economic Development									
Other Expenditures									
In Kind									
Capital Outlay	2,500	54,750		25,000	50,000				
Debt Service									
Principal									
Interest									
TOTAL EXPENDITURES	67,651	87,250	130,100	163,467	1,974,417	311,710	238,972	402,094	353,141
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	82,349	44,800	-	(53,290)	531,783	-	36,028	(243,594)	(125,000)
OTHER FINANCING SOURCES (USES)									
Operating Transfers In								125,000	125,000
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out									
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	125,000	125,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	82,349	44,800	-	(53,290)	531,783	-	36,028	(118,594)	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	580,783	451,621	42,004	177,995	2,309,226	8,929	7,880	236,528	9,276
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 663,132	\$ 496,421	\$ 42,004	\$ 124,705	\$ 2,841,009	\$ 8,929	\$ 43,908	\$ 117,934	\$ 9,276

Iberville Parish Council
 Plaquemine, Louisiana
 Special Revenue Funds - Governmental Fund Type
 2014 Combined Budget Summary
 (2014 Budget)

	Fire District #1 VFD 2014 Budget	White Castle VFD 2014 Budget	Parish Transportation 2014 Budget	Public Building Maintenance 2014 Budget	Vehicle & Equipment Replacement 2014 Budget	Sales Tax Roads 2014 Budget	Solid Waste 2014 Budget	Fire District #2 VFD 2014 Budget	Child Care Food 2014 Budget
REVENUES									
Taxes & Franchises	\$ 315,000	\$ 125,000		\$ 2,500,000	\$ 350,000	\$ 2,600,000	\$ 3,200,000	\$ 225,000	
Licenses & Permits									
Intergovernmental Revenues	21,000	18,000	405,000					5,000	
Fines & Forfeitures									
Fees Charges and Commissions	12,500			1,000					
Use of Money and Property	750		500	500		2,000	3,000	750	
Miscellaneous Revenues	5,000			1,500		500,000	3,000		
In Kind Revenues									
TOTAL REVENUES	354,250	143,000	405,500	2,503,000	350,000	3,102,000	3,206,000	230,750	
EXPENDITURES									
Housing Assistance Payments									
General Government				1,102,804					
Public Safety	105,850	143,000		321,300				112,550	
Public Works			385,000	10,000		2,357,547	3,171,362		
Health & Welfare				251,312					
Culture & Recreation				229,842					
Economic Development				48,741					
Other Expenditures									
In Kind									
Capital Outlay	350,000			30,000	650,000	50,000	2,000	40,000	
Debt Service									
Principal	45,057							18,748	
Interest	1,807							3,679	
TOTAL EXPENDITURES	582,714	143,000	385,000	1,972,999	650,000	2,407,547	3,173,162	194,977	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(228,464)		20,500	530,001	(300,000)	694,453	32,638	35,773	
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	(228,464)		20,500	530,001	(300,000)	694,453	32,638	35,773	
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	844,698		265,449	1,102,193	557,988	2,159,850	2,500,459	379,056	
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 616,234	\$ -	\$ 285,949	\$ 1,632,194	\$ 257,988	\$ 2,894,303	\$ 2,533,097	\$ 414,829	\$ -

Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2014 Combined Budget Summary
 (2014 Budget)

	CSBG 2014 Budget	LIHEAP 2014 Budget	Head Start 2014 Budget	E911 2014 Budget	FEMA Utility Assistance 2014 Budget	HUD Section 8 2014 Budget	Disaster Relief Fund 2014 Budget	LA Recovery Authority - CDBG 2014 Budget	Health Insurance Loss Fund 2014 Budget	Total Special Revenue Funds 2014 Budget
REVENUES										
Taxes & Franchises				\$ 300,000						\$ 12,690,000
Licenses & Permits										
Intra-governmental Revenues	136,500	305,000			13,001	120,000		1,500,000		2,905,728
Fines & Forfeitures										350,753
Fees Charges and Commissions				290,100					1,550,000	2,004,548
Use of Money and Property										10,430
Miscellaneous Revenues				20,000						529,500
In Kind Revenues										-
TOTAL REVENUES	136,500	305,000	-	610,100	13,001	120,000	-	1,500,000	1,550,000	18,490,979
EXPENDITURES										
Housing Assistance Payments										
General Government								1,500,000	1,230,000	4,071,776
Public Safety				570,021						2,029,649
Public Works										7,848,326
Health & Welfare	136,500	275,000			13,001	123,146				1,112,100
Culture & Recreation										631,936
Economic Development										48,741
Other Expenditures										
In Kind										
Capital Outlay				5,000						1,230,250
Debt Service										
Principal										83,805
Interest										5,486
TOTAL EXPENDITURES	136,500	275,000	-	575,021	13,001	123,146	-	1,500,000	1,230,000	17,071,069
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	30,000	-	35,079	-	(3,146)	-	-	320,000	1,419,910
OTHER FINANCING SOURCES (USES)										
Operating Transfers In										250,000
Loan Proceeds										
Proceeds from Sale of Assets										
Operating Transfers Out		(30,000)								(30,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	(30,000)	-	-	-	-	-	-	-	220,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	35,079	-	(3,146)	-	-	320,000	1,639,910
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	4,801	-	-	320,159	187	40,156	79,513	68,237	234,800	12,421,768
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,801	\$ -	\$ -	\$ 355,238	\$ 187	\$ 36,990	\$ 79,513	\$ 68,237	\$ 554,800	\$ 14,061,678

Iberville Parish Council
 Plaquemine, Louisiana
 Debt Service Funds - Governmental Fund Type
 2014 Combined Budget Summary

	2013 Original	2013 Original	2013 Original	2013 Revised	2013 Revised	2013 Revised	2014 Budget	2014 Budget	2014 Budget
REVENUES									
Taxes & Franchises	\$ 1,722,235	\$ -	\$ -	\$ 1,742,550	\$ -	\$ -	\$ 1,729,400	\$ -	\$ 1,729,400
Loans & Bonds									
Intergovernmental Revenues									
Fees & Forfeitures									
Fines, Charges and Commissions									
Use of Money and Property	200			800			800		800
Miscellaneous Revenues									
In Kind Revenues									
TOTAL REVENUES	1,722,235	200	1,722,435	1,742,550	800	1,729,350	1,729,400	800	1,730,200
EXPENDITURES									
Housing Assistance Payments									
General Government									
Public Safety									
Public Works									
Health & Welfare									
Culture & Recreation									
Economic Development									
Other Expenditures									
In Kind									
Capital Outlay									
Debt Service	909,750		909,750	909,770		909,770	912,081		912,081
Interest	788,900		788,900	788,994		788,994	788,894		788,894
Payng Agent Fees									
TOTAL EXPENDITURES	1,698,650	-	1,698,650	1,698,764	-	1,698,764	1,700,975	-	1,700,975
EXPENSE DEFICIENCY OF REVENUES	23,585	200	23,785	23,786	800	24,586	28,433	800	29,225
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	23,585	200	23,785	23,786	900	24,586	28,433	800	29,225
FUND BALANCE DEFICIT) AT	1,455,128	887,414	2,342,542	1,455,128	888,528	2,343,656	1,478,914	889,128	2,368,242
FUND BALANCE DEFICIT) AT	1,476,713	887,614	2,368,327	1,476,914	889,728	2,368,242	1,507,239	890,128	2,397,467

Iberville Parish Council
 Plaquemine, Louisiana
Capital Project Funds - Governmental Fund Type
 2014 Combined Budget Summary
 (2013 Original Budget)

	Capital Improvement Fund	Road Construction Capital Improvement Fund	LCDBG Sewer Fund	Iberville Parish Medical Facility CSBG	Iberville Industrial Park	North Iberville Community Center	Total Capital Project Funds
	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original	2013 Original
REVENUES							
Taxes & Franchises	\$ 925,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 925,000
Licenses & Permits							
Intergovernmental Revenues	50,000			10,000,000			10,050,000
Fines & Forfeitures							
Fees Charges and Contributions							
Use of Money and Property	1,000						3,000
Miscellaneous Revenues							
In Kind Revenues							
TOTAL REVENUES	978,000	-	-	10,000,000	-	-	10,978,000
EXPENDITURES							
Housing Assistance Payments							
General Government							
Public Safety							
Public Works							
Health & Welfare							
Culture & Recreation							
Economic Development							
Other Expenditures							
In Kind							
Capital Outlay	925,000			10,000,000			10,925,000
Debt Service							
Principal							
Interest							
TOTAL EXPENDITURES	925,000	-	-	10,000,000	-	-	10,925,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	53,000	-	-	-	-	-	53,000
OTHER FINANCING SOURCES (USES)							
Operating Transfers In							
Loan Proceeds							
Operating Transfers Out							
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	53,000	-	-	-	-	-	53,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	399,234	-	69,603	-	110,000	-	578,837
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 452,234	\$ -	\$ 69,603	\$ -	\$ 110,000	\$ -	\$ 631,837

Iberville Parish Council
Plaquemine, Louisiana
Capital Project Funds - Governmental Fund Type
2014 Combined Budget Summary
(2013 Revised Budget)

	Capital Improvement Fund	Road Construction Capital Improvement Fund	LCDBG Sewer Fund	Iberville Parish Medical Facility CSBG	Iberville Industrial Park	North Iberville Community Center	Total Capital Project Funds
	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised	2013 Revised
REVENUES							
Taxes & Franchises	\$ 3,125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,125,000
Licenses & Permits							
Intergovernmental Revenues	25,000			3,000,000			3,025,000
Fines & Forfeitures							
Fees Charges and Commissions							
Use of Money and Property	3,000						3,000
Miscellaneous Revenues	50,000						50,000
In Kind Revenues	-	-	-	-	-	-	-
TOTAL REVENUES	3,203,000	-	-	3,000,000	-	-	6,203,000
EXPENDITURES							
Housing Assistance Payments							
General Government							
Public Safety							
Public Works							
Health & Welfare							
Culture & Recreation							
Economic Development							
Other Expenditures							
In Kind							
Capital Outlay	850,000	950,000		3,000,000		46,000	4,846,000
Debt Service							
Principal							
Interest							
TOTAL EXPENDITURES	850,000	950,000	-	3,000,000	-	46,000	4,846,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,353,000	(950,000)	-	-	-	(46,000)	1,357,000
OTHER FINANCING SOURCES (USES)							
Operating Transfers In		350,000					350,000
Loan Proceeds							
Operating Transfers Out	(350,000)						(350,000)
TOTAL OTHER FINANCING SOURCES (USES)	(350,000)	350,000	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	2,003,000	(600,000)	-	-	-	(46,000)	1,357,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,077,469	638,957	-	-	110,000	141,076	1,967,502
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 3,080,469	\$ 38,957	\$ -	\$ -	\$ 110,000	\$ 95,076	\$ 3,324,502

Iberville Parish Council
 Plaquemine, Louisiana
 Capital Project Funds - Governmental Fund Type
 2014 Combined Budget Summary
 (2014 Budget)

	Capital Improvement Fund	Road Construction Capital Improvement	LCDBG Sewer Fund	Iberville Parish Medical Facility CSBG	Iberville Industrial Park	North Iberville Community Center	Total Capital Project Funds
	2014 Budget	2014 Budget	2014 Budget	2014 Budget	2014 Budget	2014 Budget	2014 Budget
REVENUES							
Taxes & Franchises	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Licenses & Permits							
Intergovernmental Revenues	25,000			10,000,000			10,025,000
Fines & Forfeitures							
Fees Charges and Commissions							
Use of Money and Property	3,000						3,000
Miscellaneous Revenues	50,000						50,000
In Kind Revenues	-	-	-	-	-	-	-
TOTAL REVENUES	978,000	-	-	10,000,000	-	-	10,978,000
EXPENDITURES							
Housing Assistance Payments							
General Government							
Public Safety							
Public Works							
Health & Welfare							
Culture & Recreation							
Economic Development							
Other Expenditures							
In Kind							
Capital Outlay	2,950,000			10,000,000			12,950,000
Debt Service							
Principal							
Interest							
TOTAL EXPENDITURES	2,950,000	-	-	10,000,000	-	-	12,950,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,972,000)	-	-	-	-	-	(1,972,000)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In							
Loan Proceeds							
Operating Transfers Out							
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(1,972,000)	-	-	-	-	-	(1,972,000)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,080,462	38,957	-	-	110,000	95,076	3,324,502
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,108,462	\$ 38,957	\$ -	\$ -	\$ 110,000	\$ 95,076	\$ 1,352,502

Iberville Parish Council
Plaquemine, Louisiana
Enterprise Funds - Governmental Fund Type
2014 Combined Budget Summary

	Sales Tax Department 2013 Original	Utility Department 2013 Original
REVENUES		
Taxes & Franchises	\$ 761,535	\$ -
Licenses & Permits	2,000	-
Intergovernmental Revenues	-	-
Fines & Forfeitures	-	-
Fees Charges and Commissions	-	4,010,730
Use of Money and Property	-	4,800
Miscellaneous Revenues	-	22,100
In Kind Revenues	-	-
TOTAL REVENUES	763,535	4,037,630
EXPENDITURES		
Housing Assistance Payments	-	-
General Government	763,535	-
Public Safety	-	-
Public Works	-	3,670,660
Health & Welfare	-	-
Culture & Recreation	-	-
Economic Development	-	-
Other Expenditures	-	-
In Kind	-	-
Capital Outlay	-	255,000
Debt Service	-	-
Principal	-	-
Interest	-	-
TOTAL EXPENDITURES	763,535	3,925,660
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	111,970
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	-	111,970
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	6,165,731
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 6,277,701

	Sales Tax Department 2013 Revised	Utility Department 2013 Revised
REVENUES		
Taxes & Franchises	\$ 854,765	\$ -
Licenses & Permits	2,000	-
Intergovernmental Revenues	-	-
Fines & Forfeitures	-	-
Fees Charges and Commissions	-	3,431,230
Use of Money and Property	-	4,300
Miscellaneous Revenues	-	22,100
In Kind Revenues	-	-
TOTAL REVENUES	856,765	3,457,630
EXPENDITURES		
Housing Assistance Payments	-	-
General Government	855,465	-
Public Safety	-	-
Public Works	-	4,985,760
Health & Welfare	-	-
Culture & Recreation	-	-
Economic Development	-	-
Other Expenditures	-	-
In Kind	-	-
Capital Outlay	1,300	255,000
Debt Service	-	-
Principal	-	-
Interest	-	-
TOTAL EXPENDITURES	856,765	5,240,760
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	216,870
OTHER FINANCING SOURCES (USES)		
Operating Transfers In	-	-
Loan Proceeds	-	600,000
Proceeds from the Sale of Assets	-	-
Operating Transfers Out	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	600,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	816,870
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	12,983,902
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 13,800,672

	Sales Tax Department 2014 Budget	Utility Department 2014 Budget
REVENUES		
Taxes & Franchises	\$ 864,953	\$ -
Licenses & Permits	2,000	-
Intergovernmental Revenues	-	-
Fines & Forfeitures	-	-
Fees Charges and Commissions	-	4,991,680
Use of Money and Property	-	2,800
Miscellaneous Revenues	-	21,600
In Kind Revenues	-	-
TOTAL REVENUES	866,953	5,016,080
EXPENDITURES		
Housing Assistance Payments	-	-
General Government	866,953	-
Public Safety	-	-
Public Works	-	4,660,410
Health & Welfare	-	-
Culture & Recreation	-	-
Economic Development	-	-
Other Expenditures	-	-
In Kind	-	-
Capital Outlay	-	710,000
Debt Service	-	-
Principal	-	-
Interest	-	-
TOTAL EXPENDITURES	866,953	5,370,410
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(354,330)
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	-	(354,330)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	12,983,902
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 12,629,472

Iberville Parish Council
 Plaquemine, Louisiana
General Fund
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 4,639,257	\$ 4,590,000	\$ 5,200,000	\$ 5,100,000
Licenses & Permits	395,272	372,000	372,000	372,000
Intergovernmental Revenues	1,447,696	1,316,681	1,241,681	1,241,681
Fines & Forfeitures				
Fees Charges and Commissions	20,049	9,700	48,500	98,500
Use of Money and Property	24,400	16,600	10,600	10,600
Miscellaneous Revenues	3,044,014	3,188,621	2,851,785	2,932,567
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>9,570,688</u>	<u>9,493,602</u>	<u>9,724,566</u>	<u>9,755,348</u>
EXPENDITURES				
Housing Assistance Payments				
General Government	4,949,825	4,705,121	4,658,689	4,804,891
Public Safety	1,614,690	1,540,822	1,517,398	1,454,643
Public Works	1,146,559	1,218,116	1,240,172	1,339,047
Health & Welfare	1,759,054	1,385,839	1,542,677	1,551,444
Culture & Recreation	142,605	200,616	184,927	169,918
Economic Development	185,722	185,580	185,580	185,580
Other Expenditures				
In Kind				
Capital Outlay	29,753	26,000	35,500	61,500
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>9,828,208</u>	<u>9,262,094</u>	<u>9,364,943</u>	<u>9,567,023</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(257,520)</u>	<u>231,508</u>	<u>359,623</u>	<u>188,325</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	36,755	25,000	19,198	30,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	(351,960)	(215,000)	(270,000)	(250,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(315,205)</u>	<u>(190,000)</u>	<u>(250,802)</u>	<u>(220,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(572,725)</u>	<u>41,508</u>	<u>108,821</u>	<u>(31,675)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,998,366</u>	<u>1,842,151</u>	<u>2,425,641</u>	<u>2,534,462</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,425,641</u>	<u>\$ 1,883,659</u>	<u>\$ 2,534,462</u>	<u>\$ 2,502,787</u>

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Pigeon Fire Department
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 121,177	\$ 110,000	\$ 135,000	\$ 125,000
Licenses & Permits				
Intergovernmental Revenues	3,556	3,556	4,015	4,250
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	622	750	750	750
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>125,355</u>	<u>114,306</u>	<u>139,765</u>	<u>130,000</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	55,772	64,150	65,150	65,151
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay		2,500	2,500	2,500
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>55,772</u>	<u>66,650</u>	<u>67,650</u>	<u>67,651</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>69,583</u>	<u>47,656</u>	<u>72,115</u>	<u>62,349</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	8,660			
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,660</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>78,243</u>	<u>47,656</u>	<u>72,115</u>	<u>62,349</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>430,425</u>	<u>467,081</u>	<u>508,668</u>	<u>580,783</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 508,668</u>	<u>\$ 514,737</u>	<u>\$ 580,783</u>	<u>\$ 643,132</u>

Iberville Parish Council
Plaquemine, Louisiana
Bayou Sorrel Fire Department
2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 121,177	\$ 110,000	\$ 135,000	\$ 125,000
Licenses & Permits				
Intergovernmental Revenues	5,207	5,207	6,000	6,300
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	473	750	750	750
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>126,857</u>	<u>115,957</u>	<u>141,750</u>	<u>132,050</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety	43,142	50,550	50,035	52,500
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	29,363	32,750	34,465	34,750
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>72,505</u>	<u>83,300</u>	<u>84,500</u>	<u>87,250</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>54,352</u>	<u>32,657</u>	<u>57,250</u>	<u>44,800</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	8,660			
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,660</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>63,012</u>	<u>32,657</u>	<u>57,250</u>	<u>44,800</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>331,359</u>	<u>348,766</u>	<u>394,371</u>	<u>451,621</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 394,371</u>	<u>\$ 381,423</u>	<u>\$ 451,621</u>	<u>\$ 496,421</u>

Iherville Parish Council
Plaquemine, Louisiana
Bayou Goula Fire Department
2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 121,177	\$ 110,000	\$ 135,000	\$ 125,000
Licenses & Permits				
Intergovernmental Revenues	4,186	4,187	4,787	5,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	37	150	100	100
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>125,400</u>	<u>114,337</u>	<u>139,887</u>	<u>130,100</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	123,397	114,337	139,887	130,100
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>123,397</u>	<u>114,337</u>	<u>139,887</u>	<u>130,100</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,003</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	8,660			
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,660</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>10,663</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>31,341</u>	<u>31,341</u>	<u>42,004</u>	<u>42,004</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 42,004</u>	<u>\$ 31,341</u>	<u>\$ 42,004</u>	<u>\$ 42,004</u>

Iberville Parish Council
 Plaquemine, Louisiana
Office of Emergency Preparedness
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	459,497	102,842	132,842	110,177
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	2,043			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>461,540</u>	<u>102,842</u>	<u>132,842</u>	<u>110,177</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety	198,596	131,377	129,784	138,467
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	273,797	25,000	55,000	25,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>472,393</u>	<u>156,377</u>	<u>184,784</u>	<u>163,467</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(10,853)</u>	<u>(53,535)</u>	<u>(51,942)</u>	<u>(53,290)</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>(10,853)</u>	<u>(53,535)</u>	<u>(51,942)</u>	<u>(53,290)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>240,790</u>	<u>182,114</u>	<u>229,937</u>	<u>177,995</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 229,937</u>	<u>\$ 128,579</u>	<u>\$ 177,995</u>	<u>\$ 124,705</u>

Iberville Parish Council
 Plaquemine, Louisiana
Drainage Maintenance
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 2,355,663	\$ 2,300,000	\$ 2,400,000	\$ 2,450,000
Licenses & Permits				
Intergovernmental Revenues	149,204	55,000	55,000	55,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	661	2,000	1,200	1,200
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,505,528</u>	<u>2,357,000</u>	<u>2,456,200</u>	<u>2,506,200</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	2,059,035	1,938,084	1,951,599	1,924,417
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	29,460	50,000	50,000	50,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,088,495</u>	<u>1,988,084</u>	<u>2,001,599</u>	<u>1,974,417</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>417,033</u>	<u>368,916</u>	<u>454,601</u>	<u>531,783</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>417,033</u>	<u>368,916</u>	<u>454,601</u>	<u>531,783</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,437,592</u>	<u>1,657,991</u>	<u>1,854,625</u>	<u>2,309,226</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,854,625</u>	<u>\$ 2,026,907</u>	<u>\$ 2,309,226</u>	<u>\$ 2,841,009</u>

Iberville Parish Council
Plaquemine, Louisiana
Coroner's Office
2014 Budget Summary

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 200,000	\$ 205,000	\$ 205,000	\$ 205,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures	1,146	253	253	253
Fees Charges and Commissions	94,326	100,400	100,400	106,307
Use of Money and Property	27	150	150	150
Miscellaneous Revenues	100			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>295,599</u>	<u>305,803</u>	<u>305,803</u>	<u>311,710</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	316,671	308,150	302,650	311,710
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>316,671</u>	<u>308,150</u>	<u>302,650</u>	<u>311,710</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(21,072)</u>	<u>(2,347)</u>	<u>3,153</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>(21,072)</u>	<u>(2,347)</u>	<u>3,153</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>26,848</u>	<u>8,138</u>	<u>5,776</u>	<u>8,929</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 5,776</u>	<u>\$ 5,791</u>	<u>\$ 8,929</u>	<u>\$ 8,929</u>

Iherville Parish Council
 Plaquemine, Louisiana
Criminal Court Fund
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures	449,406	400,000	275,000	275,000
Fees Charges and Commissions				
Use of Money and Property	207	500		
Miscellaneous Revenues		300		
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>449,613</u>	<u>400,800</u>	<u>275,000</u>	<u>275,000</u>
EXPEDITURES				
Housing Assistance Payments				
General Government	250,696	365,414	305,643	238,972
Public Safety	223,447			
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	21,296		75,000	
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>495,439</u>	<u>365,414</u>	<u>380,643</u>	<u>238,972</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(45,826)</u>	<u>35,386</u>	<u>(105,643)</u>	<u>36,028</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>(45,826)</u>	<u>35,386</u>	<u>(105,643)</u>	<u>36,028</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>159,349</u>	<u>22,742</u>	<u>113,523</u>	<u>7,880</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 113,523</u>	<u>\$ 58,128</u>	<u>\$ 7,880</u>	<u>\$ 43,908</u>

Iberville Parish Council
 Plaquemine, Louisiana
Visitor Enterprise Fund
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 46,748	\$ 45,000	\$ 45,000	\$ 45,000
Licenses & Permits				
Intergovernmental Revenues	94,392	113,500	113,500	113,500
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Moneu and Property				
Miscellaneous Revenues	4,728			
In Kind Revenues		-	-	-
TOTAL REVENUES	<u>145,868</u>	<u>158,500</u>	<u>158,500</u>	<u>158,500</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation	374,201	396,453	406,076	402,094
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	1,152	4,000		
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>375,353</u>	<u>400,453</u>	<u>406,076</u>	<u>402,094</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	<u>(229,485)</u>	<u>(241,953)</u>	<u>(247,576)</u>	<u>(243,594)</u>
OTHER FINANCING SOURES (USES)				
Operating Transfers In	250,000	100,000	125,000	125,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>250,000</u>	<u>100,000</u>	<u>125,000</u>	<u>125,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>20,515</u>	<u>(141,953)</u>	<u>(122,576)</u>	<u>(118,594)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>338,589</u>	<u>399,996</u>	<u>359,104</u>	<u>236,528</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 359,104</u>	<u>\$ 258,043</u>	<u>\$ 236,528</u>	<u>\$ 117,934</u>

Iberville Parish Council
Plaquemine, Louisiana
President's Council on Drug Abuse
2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	110,036	111,418	102,280	88,000
Fines & Forfeitures	75,785	75,400	75,500	75,500
Fees Charges and Commissions	3,220	6,500	7,500	44,641
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>189,041</u>	<u>193,318</u>	<u>185,280</u>	<u>208,141</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	325,526	332,995	330,898	333,141
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>325,526</u>	<u>332,995</u>	<u>330,898</u>	<u>333,141</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(136,485)</u>	<u>(139,677)</u>	<u>(145,618)</u>	<u>(125,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	50,000	115,000	145,000	125,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>50,000</u>	<u>115,000</u>	<u>145,000</u>	<u>125,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(86,485)</u>	<u>(24,677)</u>	<u>(618)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>96,379</u>	<u>41,458</u>	<u>9,894</u>	<u>9,276</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 9,894</u>	<u>\$ 16,781</u>	<u>\$ 9,276</u>	<u>\$ 9,276</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side)
2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 326,114	\$ 270,000	\$ 315,000	\$ 315,000
Licenses & Permits				
Intergovernmental Revenues	25,430	17,844	20,310	21,000
Fines & Forfeitures				
Fees Charges and Commissions	12,500	12,500	12,500	12,500
Use of Money and Property	730	750	750	750
Miscellaneous Revenues	18,389	5,000	5,000	5,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>383,163</u>	<u>306,094</u>	<u>353,560</u>	<u>354,250</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety	123,910	148,350	196,850	185,850
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	5,735	286,000	46,000	350,000
Debt Service				
Principal	27,134	28,386	28,386	45,057
Interest	4,109	2,856	2,856	1,807
TOTAL EXPENDITURES	<u>160,888</u>	<u>465,592</u>	<u>274,092</u>	<u>582,714</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>222,275</u>	<u>(159,498)</u>	<u>79,468</u>	<u>(228,464)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	8,660			
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,660</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>230,935</u>	<u>(159,498)</u>	<u>79,468</u>	<u>(228,464)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>534,295</u>	<u>668,437</u>	<u>765,230</u>	<u>844,698</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 765,230</u>	<u>\$ 508,939</u>	<u>\$ 844,698</u>	<u>\$ 616,234</u>

Iberville Parish Council
Plaquemine, Louisiana
White Castle Fire Department
2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 121,177	\$ 110,000	\$ 135,000	\$ 125,000
Licenses & Permits				
Intergovernmental Revenues	15,464	15,464	17,832	18,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>136,641</u>	<u>125,464</u>	<u>152,832</u>	<u>143,000</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety	145,301	125,464	152,832	143,000
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>145,301</u>	<u>125,464</u>	<u>152,832</u>	<u>143,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	<u>(8,660)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURES (USES)				
Operating Transfers In	8,660			
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,660</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>-</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
Parish Transportation Fund
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	391,738	350,000	400,000	405,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	502	1,000	500	500
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>392,240</u>	<u>351,000</u>	<u>400,500</u>	<u>405,500</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	308,312	370,000	385,000	385,000
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>308,312</u>	<u>370,000</u>	<u>385,000</u>	<u>385,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>83,928</u>	<u>(19,000)</u>	<u>15,500</u>	<u>20,500</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	(200,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(116,072)</u>	<u>(19,000)</u>	<u>15,500</u>	<u>20,500</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>366,021</u>	<u>147,021</u>	<u>249,949</u>	<u>265,449</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 249,949</u>	<u>\$ 128,021</u>	<u>\$ 265,449</u>	<u>\$ 285,949</u>

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 2,604,730	\$ 1,997,000	\$ 2,486,000	\$ 2,500,000
Licenses & Permits				
Intergovernmental Revenues	749			
Fines & Forfeitures				
Fees Charges and Commissions	781	500	1,000	1,000
Use of Money and Property	2	500	500	500
Miscellaneous Revenues	1,500	1,500	8,000	1,500
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,607,762</u>	<u>1,999,500</u>	<u>2,495,500</u>	<u>2,503,000</u>
EXPEDITURES				
Housing Assistance Payments				
General Government	1,277,452	1,139,636	1,078,881	1,102,804
Public Safety	395,631	279,900	320,300	320,300
Public Works	11,754	10,000	10,000	10,000
Health & Welfare	295,332	228,171	262,874	231,312
Culture & Recreation	173,387	245,069	236,286	229,842
Economic Development	51,339	46,867	49,166	48,741
Other Expenditures				
In Kind				
Capital Outlay	10,780	60,000	35,000	30,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,215,675</u>	<u>2,009,643</u>	<u>1,992,507</u>	<u>1,972,999</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>392,087</u>	<u>(10,143)</u>	<u>502,993</u>	<u>530,001</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets			30,400	
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>30,400</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>392,087</u>	<u>(10,143)</u>	<u>533,393</u>	<u>530,001</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>176,713</u>	<u>627,121</u>	<u>568,800</u>	<u>1,102,193</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 568,800</u>	<u>\$ 616,978</u>	<u>\$ 1,102,193</u>	<u>\$ 1,632,194</u>

Iberville Parish Council
 Plaquemine, Louisiana
Vehicle and Equipment Replacement
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 350,000	\$ 375,000	\$ 375,000	\$ 350,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>350,000</u>	<u>375,000</u>	<u>375,000</u>	<u>350,000</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	26,500	650,000	150,000	650,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>26,500</u>	<u>650,000</u>	<u>150,000</u>	<u>650,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>323,500</u>	<u>(275,000)</u>	<u>225,000</u>	<u>(300,000)</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>323,500</u>	<u>(275,000)</u>	<u>225,000</u>	<u>(300,000)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>9,488</u>	<u>334,488</u>	<u>332,988</u>	<u>557,988</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 332,988</u>	<u>\$ 59,488</u>	<u>\$ 557,988</u>	<u>\$ 257,988</u>

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Road
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 2,654,811	\$ 2,300,000	\$ 2,600,000	\$ 2,600,000
Licenses & Permits				
Intergovernmental Revenues	18,207			
Fines & Forfeitures				
Fees Charges and Commissions	1,114			
Use of Money and Property	1,251	1,500	2,000	2,000
Miscellaneous Revenues	719,954	501,000	500,000	500,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,395,337</u>	<u>2,802,500</u>	<u>3,102,000</u>	<u>3,102,000</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	2,499,169	2,397,959	2,259,332	2,357,547
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	39,647		50,000	50,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,538,816</u>	<u>2,397,959</u>	<u>2,309,332</u>	<u>2,407,547</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>856,521</u>	<u>404,541</u>	<u>792,668</u>	<u>694,453</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	(165,744)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(165,744)</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>690,777</u>	<u>404,541</u>	<u>792,668</u>	<u>694,453</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>716,405</u>	<u>1,222,233</u>	<u>1,407,182</u>	<u>2,199,850</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,407,182</u>	<u>\$ 1,626,774</u>	<u>\$ 2,199,850</u>	<u>\$ 2,894,303</u>

Iberville Parish Council
 Plaquemine, Louisiana
Solid Waste
 2014 Budget Summary

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 2,936,730	\$ 3,000,000	\$ 3,400,000	\$ 3,200,000
Licenses & Permits				
Intergovernmental Revenues	25,562			
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	2,909	3,000	3,000	3,000
Miscellaneous Revenues	10,451	11,000	3,000	3,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,975,652</u>	<u>3,014,000</u>	<u>3,406,000</u>	<u>3,206,000</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	3,412,284	3,012,000	3,098,149	3,171,362
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	24,255	2,000	2,000	2,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>3,436,539</u>	<u>3,014,000</u>	<u>3,100,149</u>	<u>3,173,362</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	<u>(460,887)</u>	<u>-</u>	<u>305,851</u>	<u>32,638</u>
<u>OTHER FINANCING SOURES (USES)</u>				
Operating Transfers fn				
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>(460,887)</u>	<u>-</u>	<u>305,851</u>	<u>32,638</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,655,495</u>	<u>2,234,709</u>	<u>2,194,608</u>	<u>2,500,459</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,194,608</u>	<u>\$ 2,234,709</u>	<u>\$ 2,500,459</u>	<u>\$ 2,533,097</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #2 (Bayou Blue Fire Department)
2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 215,651	\$ 185,000	\$ 230,000	\$ 225,000
Licenses & Permits				
Intergovernmental Revenues	4,739	4,739	4,739	5,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	596	750	750	750
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>220,986</u>	<u>190,489</u>	<u>235,489</u>	<u>230,750</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety	71,116	105,800	116,213	112,550
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	4,870	205,000	450,000	40,000
Debt Service				
Principal	56,345	17,032	18,726	38,748
Interest	8,162	1,713	2,488	3,679
TOTAL EXPENDITURES	<u>140,493</u>	<u>329,545</u>	<u>587,427</u>	<u>194,977</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>80,493</u>	<u>(139,056)</u>	<u>(351,938)</u>	<u>35,773</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	8,660			
Loan Proceeds			200,000	
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,660</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>89,153</u>	<u>(139,056)</u>	<u>(151,938)</u>	<u>35,773</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>441,841</u>	<u>474,284</u>	<u>530,994</u>	<u>379,056</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 530,994</u>	<u>\$ 335,228</u>	<u>\$ 379,056</u>	<u>\$ 414,829</u>

Iberville Parish Council
 Plaquemine, Louisiana
Child Care Food
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	145,000			
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>145,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	145,000			
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>145,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</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	(9,399)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(9,399)</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(9,399)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>9,399</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
Community Services Block Grant (CSBG)
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	145,485	130,751	130,751	136,500
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>145,485</u>	<u>130,751</u>	<u>130,751</u>	<u>136,500</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	145,485	130,751	130,751	136,500
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>145,485</u>	<u>130,751</u>	<u>130,751</u>	<u>136,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>4,801</u>	<u>4,801</u>	<u>4,801</u>	<u>4,801</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 4,801</u>	<u>\$ 4,801</u>	<u>\$ 4,801</u>	<u>\$ 4,801</u>

Iberville Parish Council
 Plaquemine, Louisiana
LIHEAP
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	281,278	300,000	231,562	305,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>281,278</u>	<u>300,000</u>	<u>231,562</u>	<u>305,000</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	253,922	275,000	211,139	275,000
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay			1,234	
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>253,922</u>	<u>275,000</u>	<u>212,373</u>	<u>275,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>27,356</u>	<u>25,000</u>	<u>19,189</u>	<u>30,000</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	<u>(27,356)</u>	<u>(25,000)</u>	<u>(19,198)</u>	<u>(30,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(27,356)</u>	<u>(25,000)</u>	<u>(19,198)</u>	<u>(30,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>(9)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>9</u>	<u>9</u>	<u>9</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
Head Start Program
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	1,293,185			
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	10,247			
In Kind Revenues	140,544	-	-	-
TOTAL REVENUES	1,443,976	-	-	-
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	1,303,432			
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind	140,544			
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	1,443,976	-	-	-
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
Emergency 911
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Licenses & Permits				
Intergovernmental Revenues	2,569			
Fines & Forfeitures				
Fees Charges and Commissions	340,490	290,100	290,100	290,100
Use of Money and Property				
Miscellaneous Revenues	17,222	20,000	20,000	20,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>660,281</u>	<u>610,100</u>	<u>610,100</u>	<u>610,100</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety	623,620	641,646	595,109	570,021
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	1,266	5,000	5,000	5,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>624,886</u>	<u>646,646</u>	<u>600,109</u>	<u>575,021</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>35,395</u>	<u>(36,546)</u>	<u>9,991</u>	<u>35,079</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>35,395</u>	<u>(36,546)</u>	<u>9,991</u>	<u>35,079</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>274,773</u>	<u>218,445</u>	<u>310,168</u>	<u>320,159</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 310,168</u>	<u>\$ 181,899</u>	<u>\$ 320,159</u>	<u>\$ 355,238</u>

Iberville Parish Council
 Plaquemine, Louisiana
FEMA Utility Assistance
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Request
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	12,632	12,500	13,361	13,001
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>12,632</u>	<u>12,500</u>	<u>13,361</u>	<u>13,001</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	12,495	12,500	13,361	13,001
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>12,495</u>	<u>12,500</u>	<u>13,361</u>	<u>13,001</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>137</u>	<u>-</u>	<u>-</u>	<u>-</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>137</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>50</u>	<u>50</u>	<u>187</u>	<u>187</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 187</u>	<u>\$ 50</u>	<u>\$ 187</u>	<u>\$ 187</u>

Iberville Parish Council
 Plaquemine, Louisiana
Section 8
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Request
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	125,220	120,000	120,000	120,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	6,739			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>131,959</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
<u>EXPEDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	132,190	120,000	120,000	123,146
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debr Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>132,190</u>	<u>120,000</u>	<u>120,000</u>	<u>123,146</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	<u>(231)</u>	<u>-</u>	<u>-</u>	<u>(3,146)</u>
<u>OTHER FINANCING SOURES (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>(231)</u>	<u>-</u>	<u>-</u>	<u>(3,146)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>40,367</u>	<u>40,367</u>	<u>40,136</u>	<u>40,136</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 40,136</u>	<u>\$ 40,367</u>	<u>\$ 40,136</u>	<u>\$ 36,990</u>

Iberville Parish Council
Plaquemine, Louisiana
Disaster Relief Fund
2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Request
<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				
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	79,513	79,513	79,513	79,513
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 79,513	\$ 79,513	\$ 79,513	\$ 79,513

Iberville Parish Council
 Plaquemine, Louisiana
LA Recovery Authority - CDBG
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Request
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	1,232,851	1,500,000	1,500,000	1,500,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	139,808			
Miscellaneous Revenues	-	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,372,659</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
EXPEDITURES				
Housing Assistance Payments				
General Government	1,368,202	1,500,000	1,500,000	1,500,000
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>1,368,202</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>4,457</u>	<u>-</u>	<u>-</u>	<u>-</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>4,457</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>63,780</u>	<u>63,780</u>	<u>68,237</u>	<u>68,237</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 68,237</u>	<u>\$ 63,780</u>	<u>\$ 68,237</u>	<u>\$ 68,237</u>

Iberville Parish Council
Plaquemine, Louisiana
Health Insurance Loss Fund
2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Request
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions			700,000	1,550,000
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	700,000	1,550,000
EXPEDITURES				
Housing Assistance Payments				
General Government			465,200	1,230,000
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Ontlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	465,200	1,230,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	-	-	234,800	320,000
OTHER FINANCING SOURES (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	-	-	234,800	320,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	234,800
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ 234,800	\$ 554,800

Iberville Parish Council
Plaquemine, LA
Sales Tax Bond Debt Service
2014 Budget Summary

	2012 Actuals	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 1,718,775	\$ 1,722,235	\$ 1,722,550	\$ 1,729,400
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,718,775</u>	<u>1,722,235</u>	<u>1,722,550</u>	<u>1,729,400</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	911,145	909,750	909,770	912,081
Interest	781,627	788,900	788,994	788,894
TOTAL EXPENDITURES	<u>1,692,772</u>	<u>1,698,650</u>	<u>1,698,764</u>	<u>1,700,975</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	<u>26,003</u>	<u>23,585</u>	<u>23,786</u>	<u>28,425</u>
OTHER FINANCING SOURES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Ont	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>26,003</u>	<u>23,585</u>	<u>23,786</u>	<u>28,425</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,429,125</u>	<u>1,455,128</u>	<u>1,455,128</u>	<u>1,478,914</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,455,128</u>	<u>\$ 1,478,713</u>	<u>\$ 1,478,914</u>	<u>\$ 1,507,339</u>

Iberville Parish Council
 Plaquemine, LA
 Sales Tax Bond Reserve
 2014 Budget Summary

	2012 Actuals	2013 Original	2013 Revised	2014 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	1,314	200	800	800
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,314</u>	<u>200</u>	<u>800</u>	<u>800</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				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,314</u>	<u>200</u>	<u>800</u>	<u>800</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>1,314</u>	<u>200</u>	<u>800</u>	<u>800</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>887,214</u>	<u>887,414</u>	<u>888,528</u>	<u>889,328</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 888,528</u>	<u>\$ 887,614</u>	<u>\$ 889,328</u>	<u>\$ 890,128</u>

Iberville Parish Council
 Plaquemine, Louisiana
Road Improvement Certificates Fund
 2014 Budget Summary

	2012 Actuals	2013 Original	2013 Revised	2014 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				
Debt Service				
Principal	300,000			
Interest	5,250			
Paying Agent Fees	-	-	-	-
TOTAL EXPENDITURES	<u>305,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(305,250)</u>	<u>-</u>	<u>-</u>	<u>-</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>(305,250)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>305,250</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
Capital Improvement Fund
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 919,873	\$ 925,000	\$ 3,125,000	\$ 900,000
Licenses & Permits				
Intergovernmental Revenues	33,540	50,000	25,000	25,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	2,553	3,000	3,000	3,000
Miscellaneous Revenues			50,000	50,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>955,766</u>	<u>978,000</u>	<u>3,203,000</u>	<u>978,000</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	423,487	925,000	850,000	2,950,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>423,487</u>	<u>925,000</u>	<u>850,000</u>	<u>2,950,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>532,279</u>	<u>53,000</u>	<u>2,353,000</u>	<u>(1,972,000)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	165,744			
Proceeds from General Long-Term Loans				
Operating Transfers Out	(458,882)	-	(350,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(293,138)</u>	<u>-</u>	<u>(350,000)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>239,141</u>	<u>53,000</u>	<u>2,003,000</u>	<u>(1,972,000)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>838,328</u>	<u>399,234</u>	<u>1,077,469</u>	<u>3,080,469</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,077,469</u>	<u>\$ 452,234</u>	<u>\$ 3,080,469</u>	<u>\$ 1,108,469</u>

Iberville Parish Council
Plaquemine, Louisiana
Road Construction Capital Improvement Fund
2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 500,000	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>500,000</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	61,043		950,000	
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>61,043</u>	<u>-</u>	<u>950,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	<u>438,957</u>	<u>-</u>	<u>(950,000)</u>	<u>-</u>
<u>OTHER FINANCING SOURES (USES)</u>				
Operating Transfers In	200,000		350,000	
Proceeds from General Long-Term Loans			-	
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>200,000</u>	<u>-</u>	<u>350,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>638,957</u>	<u>-</u>	<u>(600,000)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>638,957</u>	<u>38,957</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 638,957</u>	<u>\$ -</u>	<u>\$ 38,957</u>	<u>\$ 38,957</u>

Iberville Parish Council
 Plaquemine, Louisiana
Louisiana Community Development Block Grant (LCDBG)
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	477,196			
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	477,196	-	-	-
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	808,485			
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	808,485	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(331,289)	-	-	-
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	158,882			
Loan Proceeds				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	158,882	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(172,407)	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	172,407	69,603	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 69,603	\$ -	\$ -

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Parish Medical Facility CSBG
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	2,168,045	10,000,000	3,000,000	10,000,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,168,045</u>	<u>10,000,000</u>	<u>3,000,000</u>	<u>10,000,000</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	2,168,045	10,000,000	3,000,000	10,000,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,168,045</u>	<u>10,000,000</u>	<u>3,000,000</u>	<u>10,000,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, LA
Iberville Industrial Park
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 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
2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	168,242			
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>168,242</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	348,372		46,000	
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>348,372</u>	<u>-</u>	<u>46,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(180,130)</u>	<u>-</u>	<u>(46,000)</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	300,000			
Loan Proceeds				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>119,870</u>	<u>-</u>	<u>(46,000)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>21,206</u>	<u>-</u>	<u>141,076</u>	<u>95,076</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 141,076</u>	<u>\$ -</u>	<u>\$ 95,076</u>	<u>\$ 95,076</u>

Iberville Parish Council
 Plaquemine, Louisiana
 Sales Tax Department
 2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 859,547	\$ 761,535	\$ 854,765	\$ 864,953
Licenses & Permits		2,000	2,000	2,000
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	859,547	763,535	856,765	866,953
EXPEDITURES				
Housing Assistance Payments				
General Government	859,547	763,535	855,465	866,953
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay			1,300	
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	859,547	763,535	856,765	866,953
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
2014 Budget Summary

	2012 Actual	2013 Original	2013 Revised	2014 Budget
REVENUES				
Taxes & Franchises	\$ 1,602	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	30,000			
Fines & Forfeitures				
Fees Charges and Commissions	3,427,755	4,010,730	5,431,230	4,991,680
Use of Money and Property	1,965	4,800	4,300	2,800
Miscellaneous Revenues	34,926	22,100	22,100	21,600
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,496,248</u>	<u>4,037,630</u>	<u>5,457,630</u>	<u>5,016,080</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	3,317,253	3,670,660	4,985,760	4,660,410
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay		255,000	255,000	710,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>3,317,253</u>	<u>3,925,660</u>	<u>5,240,760</u>	<u>5,370,410</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>178,995</u>	<u>111,970</u>	<u>216,870</u>	<u>(354,330)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	388,689			
Loan Proceeds			600,000	
Proceeds from Sale of Assets				
Operating Transfers Out	(388,689)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>178,995</u>	<u>111,970</u>	<u>816,870</u>	<u>(354,330)</u>
SPECIAL ITEMS	<u>6,627,018</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>6,177,789</u>	<u>6,165,731</u>	<u>12,983,802</u>	<u>12,983,802</u>
FUND EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 12,983,802</u>	<u>\$ 6,277,701</u>	<u>\$ 13,800,672</u>	<u>\$ 12,629,472</u>

***This page contains
no financial data.***

Special
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Virginia Distefano
Payroll Coordinator

Lindsay Dupre
Purchasing Agent / Account Receivables

Megan Newman
Account Payables



General
Fund



Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – General Fund
2014 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
2014 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 Health and Welfare

- 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*.
- 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. 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.

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – General Fund
2014 Operating and Capital Budgets

- 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 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 HIGHLIGHTS

During 2014 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 2014 is based on a possibility of four elections. The election dates are as follows: April 5 – Municipal Primary; May 3 – Municipal General; November 4 - Open Primary Congressional; December 6 – Open General Congressional.

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,

Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – General Fund
 2014 Operating and Capital Budgets

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.

PERFORMANCE MEASURES

Performance Indicators	2012 Actual	2013 Target	2014 Target
<i>Animal Control</i>			
1. To control the over-population of nuisance and unwanted animals for the citizens.			
a) # of animals impounded	1,648	1,300	1,400
b) # of adoptions	70	200	300
<i>Registrar of Voters</i>			
1. To encourage citizens to exercise their right to vote.			
a) # of registered voters	22,074	21,836	21,836
<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	5	5
2. To monitor parish-wide safety issues in order to minimize losses incurred by the Parish due to negligence.			
a) # of safety violations	3	0	0
<i>Multipurpose Center</i>			
1. To host events in Iberville Parish for the betterment of the community:			
a) # of events held	17	20	16
<i>Mosquito Abatement Program</i>			
1. To provide mosquito abatement services to citizens.			
a) # of treatments or inspections performed			
• # of mosquito treatments performed	152	168	168
• # of birds tested	0	0	0
• # of mosquito traps tested	0	0	0

Iberville Parish Council
 Plaquemine, Louisiana
General Fund
 2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Revenues					
Financial Administration					
Ad Valorem Taxes	\$ 943,871	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000
General Sales and Use	3,436,163	3,390,000	4,000,000	3,900,000	3,900,000
Francise / Cable Television	101,889	100,000	100,000	100,000	100,000
Alcoholic Beverages	17,326	15,000	15,000	15,000	15,000
Video Poker	140,008	135,000	135,000	135,000	135,000
Occupational and Professional License	323,143	325,000	325,000	325,000	325,000
Federal Grants	229,572				
Federal Payments in Lieu of Taxes	16,595	48,000	48,000	48,000	48,000
State Shared Revenue	36,045	37,000	37,000	37,000	37,000
Severance Tax Oil & Gas	951,475	950,000	950,000	950,000	950,000
Timber Severance Tax	44,346	40,000	40,000	40,000	40,000
Parish Royalty Fund	25,320	20,000	20,000	20,000	20,000
Criminal Court Fund (LRS 15:571.11)		75,000			
Insurance Tax	67,954	68,000	68,000	68,000	68,000
Interest Earnings	1,130	7,000	1,000	1,000	1,000
Rents	23,270	9,600	9,600	9,600	9,600
Charges for Use of Photocopies					
Miscellaneous Revenue					
Refunds of Expenditures	109,863	100,000	50,000	50,000	50,000
Refunds of Expenditures - Utility Department Salaries	92,895				
Refunds of Exp - Health Insurance	(15,809)				
Transfers In					
Proceeds from Sale of Assets					
Sales Tax (Taxation - Collector)					
Refunds of Exp - Sales Tax Salaries	228,418	243,805	200,162	200,162	200,162
Planning and Zoning					
Zoning/Subdivision Fees	2,725	3,000	1,500	1,500	1,500
Information Technology					
Fees, Charges and Commissions for Services			25,000	75,000	75,000
Insurance Fees					
Insurance Fees	1,612,278	1,650,000	1,400,000	1,400,000	1,400,000
Law Enforcement Other Than Sheriff (JP and Constable)					
Refund of Expenditures - Salary Expense	13,487	15,000	15,000	15,000	15,000
Building Inspection					
Contractor License	12,500	7,000	7,000	7,000	7,000
Building Structures and Equipment	59,629	40,000	40,000	40,000	40,000
Grass Cutting	1,225	700	3,000	3,000	3,000
Refunds of Expenditures					
Gas Office and WD #3					
Refunds of Exp - Utility Dept Salaries	995,948	1,164,816	1,178,623	1,259,405	1,259,405
Animal Control					
General Government - Local Gov. Grant	76,389	78,681	78,681	78,681	78,681
Animal Control	8,185				
Animal Control -- Fees for Services	1,444	1,000	14,000	14,000	14,000
Refunds of Expenditures		5,000	5,000	5,000	5,000
Proceeds from Sale of Assets					

Iberville Parish Council
 Plaquemine, Louisiana
General Fund
 2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Programs for the Elderly					
Refunds of Expenditures					
Office of Community Services -- General Assistance					
Fees for Services - Iberville					
Transfers in	9,399				
Transfers from LiHeap	27,356	25,000	19,198	30,000	30,000
Dept. of Agriculture - TEFAP -- Commodities					
Transfers from Commodity					
FEMA Utility Assistance					
Federal Grants - FEMA Utility Assistance					
Multipurpose Center					
Rents	6,470	5,000	5,000	5,000	5,000
Sponsorships					
Concessions	6,934	10,000	3,000	3,000	3,000
Total Revenues	9,607,443	9,518,602	9,743,764	9,785,348	9,785,348
Expenditures					
Legislative					
Regular Salaries and Wages Regular	226,179	263,619	227,541	227,718	227,718
Other Salaries and Wages Student	25,997		26,044	33,280	33,280
Emp Benefits FICA or Supplemental Retirement	14,177	15,072	16,129	14,776	14,776
Emp Benefits Deferred Compensator	240	260	247	260	260
Emp Benefits Retirement Contributions	13,007	13,765	13,993	14,023	14,023
Emp Benefits - health Insurance	5,301	6,379	7,349	7,956	7,956
Employee Benefits - Life & Disability	473	479	165		
Emp Benefits Worker's Comp	1,339	1,845	1,587	1,827	1,827
Unemployment Insurance	117	164	163	144	144
Publication of Legal Notices	23,755	15,000	15,000	20,000	20,000
Subscriptions to Newspapers and Periodicals	45	500	500	500	500
Membership Dues	15,207	15,000	15,000	15,500	15,500
Postage and Box Rent	1,091	1,300	1,300	1,300	1,300
Telephone	13,702	12,350	12,350	15,600	15,600
Pager, Messenger, and Delivery Service	497	500	500	500	500
Rents Equipment	180	6,000		6,000	6,000
Maint Svcs (Contractual) Ofc machines	897	500		500	500
Professional Svcs	3,015	3,200	3,200	3,200	3,200
Professional Svcs Legal	653	5,000	5,000	5,000	5,000
Professional Svcs Accounting, Auditing	14,325	15,300	15,300	15,300	15,300
Miscellaneous Contractual Service		6,000	2,000	6,000	6,000
Office Supplies	1,563	2,000	700	2,000	2,000
Op Supplies Uniforms and Related Items		700	700	700	700
Op Supplies Food and Clothing	2,886	5,800	5,800	4,500	4,500
Materials Miscellaneous	616	1,000	1,000	1,000	1,000
Travel Transportation, Mileage	6,750	8,500	8,500	8,500	8,500
Travel Convention, Seminar Registration	32,738	43,500	43,500	43,500	43,500
Acquisition of Equipment - Capital Outlay		1,000	1,000	1,000	1,000
Criminal Court					
Regular Salaries and Wages Regular	59,833	49,078	56,124	60,000	60,000
Emp Benefits FICA or Supplemental Retirement	868	596	778	596	596
Emp Benefits Deferred Compensator	1,806	1,806	1,806	1,806	1,806
Emp Benefits Retirement Contributions	9,290	5,192	8,469	6,000	6,000
Emp Benefits - health Insurance	7,119	7,621	9,346	9,505	9,505
Employee Benefits - Life & Disability	736	600	258		

Iberville Parish Council
Plaquemine, Louisiana
General Fund
2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Emp Benefits Worker's Comp	353	273	330	273	273
Unemployment Insurance	190	196	175	172	172
Public Defender					
Regular Salaries and Wages Regular	22,506	22,506	22,535	22,506	22,506
Regular Salaries and Wages Overtime	65		341		
Emp Benefits Retirement Contributious	3,564	3,770	3,832	3,770	3,770
Emp Benefits - health Insurance	6,259	6,379	7,667	7,956	7,956
Employee Benefits - Life & Disability	318	315	114		
Emp Benefits Worker's Comp	135	158	144	158	158
Unemployment Insurance	121	164	128	144	144
Professional Svcs					
Operating Services		30,000			
District Attorney - Expense Fund					
Operating Services	514,592	514,592	514,592	614,592	614,592
Publications	5,395	5,300	5,300	5,300	5,300
Clerk of Court					
Telephone	2,291	800	800	800	800
Rentals Equipment	5,316	8,550	8,550	8,550	8,550
Maint Svcs (Contractual) Ofc machines	1,341	950	950	950	950
Professional Services					
Technology Fee					
Office Supplies	20,189	19,000	15,000	15,000	15,000
Court Attendance	16,089	14,250	14,250	14,250	14,250
Acquisition of Equipment - Capital Outlay	835		1,500	1,500	1,500
Plaquemine City Court					
Grants to City Court of Plaquemine	61,800	61,800	61,800	61,800	61,800
Grants to City of Plaquemine	33,600	33,600	33,600	33,600	33,600
Plaquemine City Marshall					
Grants to City Marshall	27,600	27,600	27,600	27,600	27,600
Grants to City of Plaquemine	16,800	16,800	16,800	16,800	16,800
Executive -- President, Chairman, etc.					
Regular Salaries and Wages Regular	400,619	389,272	395,562	397,726	397,726
Regular Salaries and Wages Overtime	582				
Emp Benefits FICA or Supplemental Retirement	6,330	5,644	5,769	5,767	5,767
Emp Benefits Deferred Compensation	23,926	23,629	24,087	23,677	23,677
Emp Benefits Retirement Contributious	60,814	65,203	65,345	66,619	66,619
Emp Benefits - health Insurance	29,386	31,895	38,272	39,780	39,780
Employee Benefits - Life & Disability	3,109	3,026	1,139	-	-
Emp Benefits Worker's Comp	2,351	2,725	2,459	2,784	2,784
Unemployment Insurance	714	656	396	720	720
Publication of Legal Notices	3,361	700	1,500	1,500	1,500
Subscriptions to Newspapers and Periodicals	521	600	600	600	600
Membership Dues	2,285	1,000	1,000	1,000	1,000
Postage and Box Rent	384	500	2,500	2,500	2,500
Telephone	3,426	10,000	5,000	5,000	5,000
Pager, Messenger, and Delivery Service	25	200	200	200	200
Radio and Television Services					
Rentals Buildings	400	600			
Rentals Equipment		100			
Lease of Vehicles	14,235	20,000	20,000	20,000	20,000
Professional Svcs	39,417	50,000	10,000	10,000	10,000
Professional Svcs Legal					
Miscellaneous Contractual Service		10,000	10,000	10,000	10,000
Insurance Auto Coverage	1,650	1,800	1,800	1,800	1,800
Insurance Employee Liability Insurance	23,000	24,000	26,000	26,000	26,000

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Planning and Zoning					
Regular Salaries and Wages Regular	3,600	3,600	3,600	3,600	3,600
Per Diem	1,300	1,200	1,400	1,400	1,400
Emp Benefits FICA or Supplemental Retirement	52	275	127	127	127
Deferred Compensation	20	100	13	13	13
Emp Benefits - health Insurance	958		818	818	818
Employee Benefits - Life & Disability	10		5	5	5
Emp Benefits Worker's Comp	18	25	12	12	12
Unemployment Insurance	9	25	10	10	10
Publication of Legal Notices	970	600	600	600	600
Professional Services Engineering	6,000	7,500	20,000	10,000	10,000
Membership Dues			5,000	5,000	5,000
Grants to Iberville Museum	43,000	43,000	43,000	43,000	43,000
Information Technology					
Regular Salaries and Wages Regular	36,308	98,613	81,514	102,190	102,190
Regular Salaries and Wages Overtime	78		52		
Emp Benefits FICA or Supplemental Retirement	570	1,430	1,182	1,770	1,770
Emp Benefits Retirement Contributions	5,633	16,518	13,663	17,117	17,117
Emp Benefits - health Insurance	6,259	6,758	11,088	15,912	15,912
Employee Benefits - Life & Disability	473	1,025	279		
Emp Benefits Worker's Comp	218	690	521	715	715
Unemployment Insurance	116	328	271	288	288
Telephone and Internet Charges	29,106	45,000	40,000	35,000	35,000
Maintenance Services (Contractual)	13,862				
Maintenance Contract on CPU Equipment	2,003	25,000	25,000	25,000	25,000
Professional Services	9,880	20,000	30,000	30,000	30,000
Office Supplies - Computer	5,506	5,000	5,000	5,000	5,000
Op Supplies Uniforms and Related Items					
Office Supplies Food and Clothing	2	500	500	500	500
Travel, Transportation and Mileage		500	500	500	500
Seminars and Training		500	500	10,000	10,000
Acquisition of Equipment - Capital Outlay	2,745		5,000	25,000	25,000
Environmental Services					
Regular Salaries and Wages Regular	53,877	59,530			
Regular Salaries and Wages Overtime					
Emp Benefits FICA or Supplemental Retirement	781	863			
Deferred Compensation	1,142	1,350			
Emp Benefits Retirement Contributions	8,015	9,971			
Emp Benefits - health Insurance	347	379			
Employee Benefits - Life & Disability	527	629			
Emp Benefits Worker's Comp	323	417			
Unemployment Insurance	84	164			
Postage and Box Rent	36	100			
Telephone	602	900			
Professional Services Engineering		500			
Miscellaneous Contractual Service					
Insurance Auto Coverage	1,300	1,300			
Office Supplies	582	1,000			
Office Supplies Food and Clothing		500			
Op Supplies Vehicle and Equipment		300			
Op Supplies Fuel	1,141	1,500			
Seminars and Training		500			
Acquisition of Equipment - Capital Outlay					
Insurance - General					
Insurance Miscellaneous	1,557,483	1,200,000	1,300,000	1,300,000	1,300,000

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Veteran's Memorial					
Materials Miscellaneous	22,566				
Human Resources - Safety Program					
Regular Salaries and Wages Regular	45,533	46,426	47,123	47,819	47,819
Regular Salaries and Wages Overtime	84				
Emp Benefits FICA or Supplemental Retirement	661	673	683	693	693
Emp Benefits Deferred Compensation	260	260	260	260	260
Emp Benefits Retirement Contributions	7,197	7,776	7,893	8,010	8,010
Emp Benefits - health Insurance	6,259	6,379	7,667	7,956	7,956
Employee Benefits - Life & Disability	569	565	199		
Emp Benefits Worker's Comp	274	325	298	335	335
Unemployment Insurance	116	164	121	144	144
Telephone	556	750		550	
Pager, Messenger, and Delivery Service	251		275	275	275
Professional svcs					
Insurance Auto Coverage	1,500	1,500	2,000	1,500	1,500
Office Supplies	220	500	425	425	425
Op Supplies Food and Clothing	118	500	500	500	500
Op Supplies Vehicle and Equipment	188	500	500	500	500
Op Supplies Fuel	1,971	1,500	1,500	1,500	1,500
Materials Miscellaneous		500	500	500	500
Travel Convention, Seminar Registration		500	500	500	500
Acquisition of Equipment - Capital Outlay					
Administration - Sheriff					
K-9 Maintenance	960	1,000	1,000	1,000	1,000
Miscellaneous - Prisoners	73,062	50,000	50,000	50,000	50,000
Custody of Prisoners					
Feeding and Maintenance of Prisoners	132,936	100,000	100,000	100,000	100,000
Feeding and Maintenance of Juvenile Prisoners	31,665	20,000			
Transportation of Prisoners and Inmates	6,698	2,500	2,500	2,500	2,500
Court Attendance	24,446	15,000	25,000	25,000	25,000
Medical Services					
Regular Salaries and Wages Regular	64,484	86,341	17,756		
Regular Salaries and Wages Overtime	2,494		1,606		
Emp Benefits FICA or Supplemental Retirement	971	1,252	281		
Emp Benefits Retirement Contributions	10,564	14,462	2,958		
Emp Benefits - health Insurance	15,619	19,137	3,689		
Employee Benefits - Life & Disability	899	1,157	158		
Emp Benefits Worker's Comp	2,057	3,244	93		
Unemployment Insurance	333	492	116		
Miscellaneous Contractual Service	2,400				
Insurance and Surety Bonds	4,250				
Telephone		750	750	750	750
Professional Services			40,000	40,000	40,000
Office Supplies	506	800	1,000	1,000	1,000
Op Supplies Medical, Drugs	18,277	24,800	20,000	20,000	20,000
Op Supplies Food and Clothing	435				
Medical Assistance - Prisoners	58,412	55,000	55,000	55,000	55,000
Acquisition of Equipment - Capital Outlay					
Law Enforcement Other Than Sheriff (JP and Constables)					
Regular Salaries and Wages Regular	94,041	95,554	95,254	95,554	95,554
Regular Salaries and Wages Overtime	621				
Emp Benefits FICA or Supplemental Retirement	7,242	7,310	6,825	7,310	7,310
Emp Benefits Worker's Comp	4,942	3,400	3,833		

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Travel Transportation, Mileage	134	2,000	2,000	2,000	2,000
Travel Convention, Seminar Registration	1,453	5,000	5,000	5,000	5,000
Parish Coroner					
Professional Services	35,000	35,000	35,000	35,000	35,000
Fire Departments					
Professional Services	112,491	150,000	152,956	152,956	152,956
Insurance Tax Rebate to Municipalities	67,954	67,954	67,954	67,954	67,954
Grants to Grosse Terre	129,837	120,000	135,000	125,000	125,000
Grants to Marquin	129,837	120,000	135,000	125,000	125,000
Grants to Plaquemine	129,837	120,000	135,000	125,000	125,000
Grants to Rosedale	129,837	120,000	135,000	125,000	125,000
Building Inspection					
Regular Salaries and Wages Regular	125,370	128,565	120,117	122,387	122,387
Emp Benefits FICA or Supplemental Retirement	1,818	1,864	1,742	1,775	1,775
Emp Benefits Deferred Compensation	3,775	3,774	1,960	2,000	2,000
Emp Benefits Retirement Contributions	19,795	21,535	18,463	20,500	20,500
Emp Benefits - health Insurance	17,866	19,137	21,345	23,868	23,868
Employee Benefits - Life & Disability	1,515	1,551	405		
Emp Benefits Worker's Comp	753	900	759	857	857
Unemployment Insurance	488	492	551	432	432
Publication of Legal Notices	159	500	500	500	500
Membership Dues	156	100	100	100	100
Solid Waste Abandoned Houses					
Postage and Box Rent	260	350	1,000	1,000	1,000
Telephone	1,234	2,000	2,000	2,000	2,000
Rentals Equipment					
Maintenance Services (Contractual)		4,000			
Professional Svcs	57,106	30,000	30,000	30,000	30,000
Insurance and Surety Bonds	1,500		1,700	1,700	1,700
Insurance Auto Coverage	3,900	3,000	3,500	3,500	3,500
Office Supplies	4,248	2,000	2,000	2,000	2,000
Op Supplies Food and Clothing	760	1,000	1,000	1,000	1,000
Op Supplies Vehicle and Equipment	956	1,500	1,500	1,500	1,500
Op Supplies Fuel	5,169	3,000	3,000	3,000	3,000
Travel Convention, Seminar Registration	920	1,083	1,083	1,083	1,083
Accounts Written Off	3,891				
Acquisition of Equipment - Capital Outlay					
Office of Emergency Preparedness					
National Guard	3,500	3,500	3,500	3,500	3,500
Public Works					
Utility Water	272	300	300	300	300
Maintenance Grounds	5,625	5,000	5,000	5,000	5,000
Acquisition of Equipment			10,000	10,000	10,000
Street Lighting					
Utilities Electrical Light and Power	46,977	45,000	45,000	45,000	45,000
Gas					
Regular Salaries and Wages Regular	630,916	709,734	679,455	760,708	760,708
Regular Salaries and Wages Overtime	22,485		19,692		
Emp Benefits FICA or Supplemental Retirement	9,742	12,566	9,182	9,665	9,665
Emp Benefits Deferred Compensation	11,413	11,492	11,603	11,882	11,882
Emp Benefits Retirement Contributions	99,672	109,047	115,720	127,419	127,419
Emp Benefits - health Insurance	104,062	127,579	132,278	175,032	175,032
Employee Benefits - Life & Disability	7,469	7,597	2,940		
Emp Benefits Worker's Comp	17,498	21,920	20,070	23,640	23,640

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Unemployment Insurance	2,855	3,936	3,195	3,168	3,168
Grants					
Water District No. 3					
Regular Salaries and Wages Regular	111,678	114,813	122,847	118,163	118,163
Regular Salaries and Wages Overtime	18,714		11,477		
Emp Benefits FICA or Supplemental Retirement	1,885	1,613	2,021	2,100	2,100
Emp Benefits Deferred Compensation	2,226	2,196	2,811	2,482	2,482
Emp Benefits Retirement Contributions	20,022	18,628	21,705	22,000	22,000
Emp Benefits - health Insurance	12,518	13,137	18,953	15,912	15,912
Employee Benefits - Life & Disability	1,366	1,280	523		
Emp Benefits Worker's Comp	8,044	8,786	12,032	13,000	13,000
Unemployment Insurance	386	492	368	576	576
Marinas - General Fund					
Maintenance Buildings	155	500	500	500	500
Miscellaneous Contractual Service					
Materials Lumber, Wood Products	4,000	500	500	500	500
Materials Miscellaneous	6,579	2,000	2,000	2,000	2,000
Acquisition of Equipment - Capital Outlay					
Health Unit					
Regular Salaries and Wages Regular	43,046	44,699	43,773	45,406	45,406
Regular Salaries and Wages Overtime					
Emp Benefits FICA or Supplemental Retirement	623	648	635	648	648
Emp Benefits Deferred Compensation	520	520	520	520	520
Emp Benefits Retirement Contributions	6,797	7,487	7,332	7,606	7,606
Emp Benefits - health Insurance	9,518	12,758	9,846	15,912	15,912
Employee Benefits - Life & Disability	637	632	227		
Emp Benefits Worker's Comp	258	313	274	318	318
Unemployment Insurance	242	328	544	288	288
Publication of Legal Notices					
Telephone	2,531	4,000	1,000	1,000	1,000
Pager, Messenger, and Delivery Service	87	100	100	100	100
Main Svcs (Contractual) Miscellaneous	12,747	14,000	14,000	14,000	14,000
Professional Services	43,511				
Office Supplies	38	500	500	500	500
Op Supplies Food and Clothing	925	2,000	2,000	2,000	2,000
Rat Elimination Campaign	1,500	1,500	1,500	1,500	1,500
Grants to St. Gabriel Health Clinic					
Travel Transportation, Mileage					
Acquisition of Equipment - Capital Outlay	1,216				
Mental Health Program					
Utilities Electrical Light and Power	2,317	4,000	4,000	4,000	4,000
Rentals Buildings	4,400	5,000	5,000	5,000	5,000
Mosquito/Insect Control					
Regular Salaries and Wages Regular	6,989	18,540	6,586	13,500	13,500
Regular Salaries and Wages Overtime	3,040				
Emp Benefits FICA or Supplemental Retirement	579	1,418	504	1,033	1,033
Emp Benefits Deferred Compensation	27	22			
Emp Benefits Retirement Contributions	479	286			
Emp Benefits - health Insurance	345	168			
Employee Benefits - Life & Disability	11	5			
Emp Benefits Worker's Comp	945	1,771	629	1,289	1,289
Unemployment Insurance	100	328	347	288	288
Publication of Legal Notices	167	500	500	500	500
Membership Dues	120	200	200	200	200

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Telephone	854	750	750	750	750
Professional Services		200	200	200	200
Insurance Auto Coverage	5,500	5,500	6,000	5,500	5,500
Op Supplies Farm	319,857	45,000	60,000	45,000	45,000
Op Supplies Food and Clothing	129	200	200	200	200
Op Supplies Vehicle and Equipment	4,219	2,000	2,000	2,000	2,000
Op Supplies Fuel	4,224	3,000	3,000	3,000	3,000
Materials Miscellaneous	29	500	500	500	500
Small Tools and Equipment		500	500	500	500
Travel Convention, Seminar Registration	256	2,500	2,500	2,500	2,500
Acquisition of Equipment - Capital Outlay					
Animal Control					
Regular Salaries and Wages Regular	130,643	130,863	170,829	161,924	181,924
Regular Salaries and Wages Overtime	15,116		12,647		
Emp Benefits FICA or Supplemental Retirement	2,114	1,803	2,613	3,064	3,064
Emp Benefits Deferred Compensation	5,971	5,086	5,086	5,086	5,086
Emp Benefits Retirement Contributions	23,013	21,920	28,872	29,065	29,065
Emp Benefits - health Insurance	25,036	25,516	36,694	39,780	39,780
Employee Benefits - Life & Disability	1,716	1,647	813		
Emp Benefits Worker's Comp	5,043	3,415	5,934	7,761	7,761
Unemployment Insurance	500	656	1,481	720	720
Publication of Legal Notices	2,987	1,000	1,500	1,500	1,500
Membership Dues		150	150	150	150
Solid Waste					
Postage and Box Rent	17	50	50	50	50
Telephone	870	1,000	2,000	2,000	2,000
Pager, Messenger, and Delivery Service	497	600	600	600	600
Maint Svcs (Contractual) Office Machines	508				
Professional Services	55,335	50,000	40,000	30,000	30,000
Miscellaneous Contractual Service	5,850	5,000	5,000	5,000	5,000
Insurance Auto Coverage	5,000	5,000	5,000	5,000	5,000
Office Supplies	2,716	2,000	2,000	2,000	2,000
Op Supplies Medical, Drugs	982	1,200	12,200	12,200	12,200
Op Supplies Uniforms and Related Items	2,481	2,800	2,800	2,800	2,800
Op Supplies Food and Clothing	9,084	6,000	6,000	6,000	6,000
Maintenance of Buildings and Grounds	2,073	3,500	3,500	3,500	3,500
Op Supplies Vehicle and Equipment	4,015	4,000	4,000	4,000	4,000
Op Supplies Fuel	16,646	12,000	12,000	12,000	12,000
Op Supplies Miscellaneous	8,083	10,900	10,900	10,900	10,900
Small Tools and Equipment		600	600	600	600
Adoption/Impoundment	625	3,000	3,000	3,000	3,000
Travel Convention, Seminar Registration	955	1,000	1,000	1,000	1,000
Acquisition of Equipment - Capital Outlay					
TEFAP Commodities (Dept. of Agriculture - TEFAP)					
Publication of Legal Notices	2,304	1,000	1,000	3,500	1,000
Rentals Buildings	600	1,200	1,200	1,500	1,200
Rentals Equipment	10,393	9,900	9,900	9,900	9,900
Professional Services - Accounting and Auditing	200	200	200	500	500
Op Supplies Miscellaneous	6,323	13,000	13,000	13,000	13,000
Grant to Greater Baton Rouge Food Bank	1,500	1,500	1,500	2,500	1,500
Programs for the Elderly					
Regular Salaries and Wages Regular	357,457	349,223	390,733	379,009	379,009
Regular Salaries and Wages Overtime	3,239		2,372		
Emp Benefits FICA or Supplemental Retirement	9,793	11,025	10,609	11,662	11,662

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Emp Benefits Deferred Compensation	3,878	4,224	4,224	4,224	4,224
Emp Benefits Retirement Contributions	45,305	42,390	52,582	46,825	46,825
Emp Benefits - health Insurance	38,736	39,032	60,219	79,560	79,560
Employee Benefits - Life & Disability	3,613	3,415	1,482		
Emp Benefits Worker's Comp	12,657	13,870	12,168	15,296	15,296
Unemployment Insurance	1,687	2,132	2,677	2,016	2,016
Postage and Box Rent	2				
Telephone	3,780	3,500	3,500	3,500	3,500
Rentals Buildings	4,026	8,052	8,052	8,052	8,052
Professional Services	10,798	15,000	15,000	15,000	15,000
Office Supplies	150				
Op Supplies Food and Clothing	59,882	30,000	30,000	30,000	30,000
Grants					
Other Grants					
Acquisition of Equipment - Capital Outlay					
Office of Community Services - General Assistance					
Regular Salaries and Wages Regular	159,252	160,555	160,555	163,114	163,114
Regular Salaries and Wages Overtime	189		122		
Emp Benefits FICA or Supplemental Retirement	3,912	2,328	2,350	2,365	2,365
Emp Benefits Deferred Compensation	3,600	5,200	5,200	5,200	5,200
Emp Benefits Retirement Contributions	25,174	26,893	26,913	27,322	27,322
Emp Benefits - health Insurance	24,524	25,516	30,670	31,824	31,824
Employee Benefits - Life & Disability	1,910	1,820	656		
Emp Benefits Worker's Comp	957	1,124	1,014	1,142	1,142
Unemployment Insurance	599	656	460	576	576
Publication of Legal Notices		500	500	600	600
Membership Dues	1,105	1,300	1,300	1,300	1,300
Postage and Box Rent	841	1,150	1,150	1,150	1,150
Telephone	1,029	1,500	1,500	1,500	1,500
Rentals Equipment		100	100	500	500
Lease of Vehicles	5,551	7,500	500		
Maint Svcs (Contractual) Office Machines					
Miscellaneous Contractual Service	4,500	5,500	5,500	6,000	6,000
Insurance Auto Coverage	1,200	1,250	1,500	1,250	1,250
Office Supplies	4,114	2,600	2,600	3,600	3,600
Op Supplies Food and Clothing	193	6,500	6,500	6,500	6,500
Op Supplies Vehicle and Equipment	162	1,000	1,000	1,000	1,000
Op Supplies Fuel	2,698	2,500	2,500	3,600	3,600
Op Supplies Miscellaneous					
Travel Convention, Seminar Registration		1,350	1,350	2,000	2,000
Acquisition of Equipment					
General Assistance	15,956	28,500	28,500	30,000	30,000
Acquisition of Equipment - Capital Outlay	2,284				
Capital Area Legal Services					
Capital Area Legal Services		10,000	10,000	10,000	10,000
Veterans Affairs					
Regular Salaries and Wages Regular	1,408	1,250	1,771	7,183	7,183
Emp Benefits FICA or Supplemental Retirement	108	100	135	550	550
Emp Benefits Worker's Comp	134	125	169	686	686
Unemployment Insurance	21		28		
Telephone	398	380	380	380	380
Insurance Auto Coverage	1,400	1,400	1,400	1,400	1,400
Office Supplies					
Op Supplies Vehicle and Equipment	110	1,000	1,000	1,000	1,000
Op Supplies Fuel	259	500	500	500	500

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Travel Transportation, Mileage					
Soil Conservation Service	7,824	8,000	8,000	8,000	8,000
Battered Women's Program					
Other Grants	8,500	8,500	8,500	8,500	8,500
LRA - Non Federal Funded					
Publication of Legal Notices	112				
Misc Contractual Services	75,551	20,000	30,000	30,000	30,000
Materials Miscellaneous					
Job Corps and Training Centers					
Professional Services	23,997	18,000	25,000	25,000	25,000
Multipurpose Center					
Regular Salaries and Wages Regular	69,826	69,826	71,232	71,926	71,926
Regular Salaries and Wages Overtime	3,987		1,659		
Emp Benefits FICA or Supplemental Retirement	1,070	1,012	1,042	1,043	1,043
Emp Benefits Retirement Contributions	11,652	11,696	12,209	13,000	13,000
Emp Benefits - health Insurance	12,518	12,758	15,335	15,912	15,912
Employee Benefits - Life & Disability	903	389	322		
Emp Benefits Worker's Comp	3,103	3,142	3,195	3,237	3,237
Unemployment Insurance	249	328	238	288	288
Membership Dues	35	200	200	200	200
Advertising	-	600	600	600	600
Postage and Box Rent	5	200	200	200	200
Telephone	1,069	1,200	1,200	1,200	1,200
Rentals Equipment	588	2,500	2,500	2,500	2,500
Miscellaneous Contractual Service	2,356	2,000	2,000	2,000	2,000
Insurance Auto Coverage	1,600	1,600	1,600	1,600	1,600
Office Supplies	1,866	2,000	2,000	2,000	2,000
Op Supplies Medical					
Op Supplies Janitorial	126	200	200	200	200
Op Supplies Food and Clothing	903	500	1,300	1,200	1,200
Op Supplies Maintenance of Buildings and Grounds	4,875	5,000	5,000	5,000	5,000
Op Supplies Vehicle and Equipment	1,423	3,000	3,000	3,000	3,000
Op Supplies Fuel	3,106	3,500	3,500	3,500	3,500
Op Supplies Miscellaneous		500	500	500	500
Small Tools and Equipment	60	1,000	1,000	1,000	1,000
Official Fees					
Taxes and Licenses	722	1,500	1,500	1,500	1,500
Cost of Goods Sold	5,300	6,000	5,200	6,000	4,000
Acquisition of Equipment - Capital Outlay		5,000	5,000	5,000	2,000
Tourism					
Advertising	15,000				
Rifle Range					
Construction in Progress					
North Iberville Community Center					
Regular Salaries and Wages Regular		38,000	25,000	13,907	13,907
Regular Salaries and Wages Overtime					
Emp Benefits FICA or Supplemental Retirement		2,000	750	1,064	1,064
Deferred Compensation		2,000			
Emp Benefits Retirement Contributions		6,365	2,200		
Emp Benefits - health Insurance		6,000	100		
Employee Benefits - Life & Disability		500	200		
Emp Benefits Worker's Comp		2,600	200	97	97
Unemployment Insurance		1,000	145	144	144
Postage and Box Rent			100	100	100
Telephone		2,000	2,000	2,000	2,000

Iberville Parish Council
 Plaquemine, Louisiana
General Fund
 2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Maint Svcs (Contractual) Furniture, Ofc Machines					
Professional Services	263	2,000	8,000	8,000	8,000
Office Supplies			2,500	2,000	2,000
Op Supplies Food and Clothing		2,000	2,000	2,000	2,000
Op Supplies Vehicle and Equipment					
Op Supplies Fuel					
Op Supplies Miscellaneous		5,000	5,000	5,000	5,000
Acquisition of Equipment - Capital Outlay	2,149	10,000	5,000	5,000	5,000
Economic Development --Administration					
Soil Conservation Service	6,000	6,000	6,000	6,000	6,000
Economic Development					
Grants	137,500	137,500	137,500	137,500	137,500
Parish Farm Agent					
Telephone	2,235	1,900	1,900	1,900	1,900
Maintenance Services (Contractual)	900	855	855	855	855
Office Supplies	816	950	950	950	950
Op Supplies Food and Clothing	536	570	570	570	570
Travel Convention, Seminar Registration	1,735	1,805	1,805	1,805	1,805
County Agent	36,000	36,000	36,000	36,000	36,000
Acquisition of Equipment - Capital Outlay	8,788				
Transfers Out					
Transfers to the Bayou Pigeon Fire Department	8,660				
Transfers to the Bayou Sorrel Fire Department	8,660				
Transfers to the Bayou Goula Fire Department	8,660				
Transfers to the Tourism Fund	250,000	100,000	125,000	125,000	125,000
Transfers to the Presidents Council on Drug Abuse	50,000	115,000	145,000	115,000	125,000
Transfers to Fire District No. 1 (East Side)	8,660				
Transfers to the White Castle Fire Department	8,660				
Transfers to Fire District No. 2 (Bayou Blue)	8,660				
	<u>10,180,168</u>	<u>9,477,094</u>	<u>9,634,943</u>	<u>9,818,373</u>	<u>9,817,023</u>
Total Revenues VS Expenditures	(572,725)	41,508	108,821	(33,025)	(31,675)
Beginning Fund Balance	2,998,366	1,842,151	2,425,641	2,534,462	2,534,462
Ending Fund Balance	<u>\$ 2,425,641</u>	<u>\$ 1,883,659</u>	<u>\$ 2,534,462</u>	<u>\$ 2,501,437</u>	<u>\$ 2,502,787</u>

Iberville Parish Council
Plaquemine, Louisiana
General Fund Budgetary Comments
2014 Budget

REVENUES

Finance Department:

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. The Assessor's office reported a increase in taxes for 2013.

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 Sales Taxes to increase in 2014. We have budgeted an increase of Sales and Use Tax revenue for 2013.

Video Poker

Video Poker revenue did not increase or decrease during 2013. We have projected video poker revenue to remain at \$135,000 during 2014.

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 re-budgeted revenue of \$325,000 in this category.

Severance Tax on Oil and Gas

Iberville Parish has the potential to collect \$1,500,000 on all oil, gas and timber severed from Iberville Parish. Because of a formula that caps this revenue, we only expect to collect \$950,000 for 2013 and \$950,000 for 2014. 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 2014.

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 2014, we did not budget a transfer due to a decrease in revenues.

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.

Iberville Parish Council
Plaquemine, Louisiana
General Fund Budgetary Comments
2014 Budget

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.

Office of Community Services:

This program has been added to the General Fund for 2012 and 2013. Because of a GASB accounting change, individual special revenue funds cannot exist on transfers alone.

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

Legislative

Travel Convention Seminar Registration

\$52,000 has been budgeted during 2014 for councilmen seminar registration, meals, travel, mileage reimbursement and lodging. Each council has a limit of \$4,000 per year.

Iberville Parish Council
Plaquemine, Louisiana
General Fund Budgetary Comments
2014 Budget

Operating Supplies Uniforms and Related Items

Each Councilmen and the Council Clerk is limited to \$50 per year for the purchase of a uniforms shirt.

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.

Office of the President:

Travel Convention Seminar Registration

\$2,500 has been budgeted during 2014 for administration seminar registration, meals and lodging.

Registrar of Voters:

Election Expenses

The election expense for 2014 is based on a possibility of four elections. The election dates are as follows: April 5 – Municipal Primary; May 3 – Municipal General; November 4 - Open Primary Congressional; December 6 – Open General Congressional.

Finance Administration:

Travel Convention Seminar Registration

\$4,000 has been budgeted during 2014 for finance administration seminar registration, meals and lodging.

Iberville Parish Council
Plaquemine, Louisiana
General Fund Budgetary Comments
2014 Budget

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.

Planning and Zoning:

Professional Services Engineering

\$10,000 authorized for engineering fees in relation to the review of plans and prints submitted to the Planning Commission.

Grants to Iberville Museum

\$43,000 is budgeted for 2013 for the operation of the Iberville Museum in Plaquemine. Iberville Museum Board requested an increase to hire a full time Curator.

Information Technology:

Maintenance Contract on CPU Equipment

\$25,000 is budgeted to cover the cost of maintenance on our servers, as well as, our phone system.

Professional Services

\$30,000 is budgeted to cover the cost of migration to virtual server environment.

Acquisition of Equipment – Capital Outlay

We have budgeted \$25,000 for the upgrade of computer equipment.

Insurance Premiums:

Insurance Miscellaneous

\$1,300,000 has been budgeted for the Property, General Liability, Workman's Compensation and Auto Insurance for 2014.

Iberville Parish Council
Plaquemine, Louisiana
General Fund Budgetary Comments
2014 Budget

Coroner:

Coroner Fees

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

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.

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.

Mosquito Abatement:

Op Farm Supplies

\$60,000 was budgeted for 2013 and \$45,000 is budgeted for 2014 for the purchase of the chemical related to mosquito spraying.

TEFAP Commodities Program:

This program no longer receives any state or federal operating funds. \$27,100 was budgeted in 2014 for the distribution of commodities.

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 \$538,592 including benefits.

Other Grants

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

Iberville Parish Council
Plaquemine, Louisiana
General Fund Budgetary Comments
2014 Budget

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.

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.

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. We have budgeted \$137,500 for 2014.

Transfers from the General Fund

Transfers to other funds have been greatly reduced because of a GASB regulation requiring those transfers to show in the revenue section of each individual fund. A fund cannot exist on a majority of transfers alone. Transfers-Out were reduced and Sales Tax revenues were reduced in the General fund resulting in an increase in Sales Tax revenue in each individual fund that benefited from a General Fund transfer.



**This page contains
no financial data.**

Special Revenue
Funds



Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
2014 Operating and Capital Budgets

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 27 special revenue funds for the 2014 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 too, 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 and sales taxes.
- The *Health Insurance Loss Fund* accounts for cost related to maintain the Iberville Parish partial self-insured group health insurance plan. All insurance premiums, administrative fees and insurance claims are allocated to this fund. The fund receives premium revenues from all other funds and component units that participate in the group health insurance plan.

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

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
2014 Operating and Capital Budgets

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 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 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 *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 percent 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 percent 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.

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
2014 Operating and Capital Budgets

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.
- 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.
 - ❖ *Vehicle and Equipment Replacement Fund* accounts for all motor vehicle and heavy equipment purchases and/or leases excluding drainage maintenance, solid waste and public building maintenance.
 - ❖ *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.
 - ❖ *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.

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
2014 Operating and Capital Budgets

- ❖ *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.
- ❖ *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.
- ❖ *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. The Public Building Maintenance Fund is supported through property tax collections that have remained stagnant over the last two years because of a failure to roll property taxes forward. This fund collects 1.1 million dollars per year in property taxes with 1.9 million dollars per year in expenses. In 2006, the citizens of Iberville Parish approved a 1% sales tax of which a portion is now used to fund this enormous shortfall.

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.

During 2014 some departments will be undergoing evaluations, hoping to improve the current fire rating for that department. These departments may undergo additional training or

Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
 2014 Operating and Capital Budgets

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.

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 will not issue any additional debt for public work improvements during 2014.

PERFORMANCE MEASURES

PUBLIC SAFETY

Fire Departments

Performance Indicator	2012 Actual	2013 Target	2014 Target
1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits.			
a) Bayou Goula Fire Department rating	6	5	5
b) Bayou Pigeon Fire Department rating (last rated 2001)	4	5	5
c) Bayou Sorrel Fire Department rating (last rated 2005)	6	6	6
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	3
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)	6	6	6
* Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PIAL for rating			

Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
 2014 Operating and Capital Budgets

PUBLIC WORKS

Department of Public Works

Performance Indicators	2012 Actual	2013 Target	2014 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	0	0
c) Bridges			
• Constructed	0	0	0
<i>Parish Drainage</i>			
1. To provide adequate parish-wide drainage			
a) Major drainage projects completed	0	0	0

SOLID WASTE

Performance Indicators	2012 Actual	2013 Target	2014 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	93	120	80
* New provider was hired during August 2006			

HEALTH AND WELFARE

Federal Funds

Performance Indicators	2012 Actual	2013 Target	2014 Target
1. To assist lower income citizens with food, utilities, and housing needs.			
a) CSBG # of clients assisted	460	300	250
b) FEMA # of clients assisted	100	100	150
c) LIHEAP # of clients assisted	709	596	610
d) Section 8 # of clients assisted	27	28	30

Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
 2014 Operating and Capital Budgets

CULTURE AND RECREATION

Visitor Enterprise Fund (Tourism)

Performance Indicators	2012 Actual	2013 Target	2014 Target
1. To promote Iberville Parish in order to bring in more visitors to the area.			
a) # of events sponsored by the tourist commission	4	4	5

Iberville Parish Council
Plaquemine, Louisiana
Bayou Pigeon Volunteer Fire Department
2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Revenues					
General Sales and Use	\$ 121,177	\$ 110,000	\$ 135,000	\$ 125,000	\$ 125,000
Insurance Tax	3,556	3,556	4,015	4,250	4,250
Interest Earnings	622	750	750	750	750
Operating Transfer In	8,660	-	-	-	-
Total Revenues	<u>134,015</u>	<u>114,306</u>	<u>139,765</u>	<u>130,000</u>	<u>130,000</u>
Expenditures					
Fire Administration					
Utilities Electrical Light and Power	2,951	2,000	2,000	2,000	2,000
Utilities Water	514	250	250	250	250
Maint Svcs (Contractual) Pest Control		200	200	200	200
Professional Svcs	2,653	500	500	500	500
Professional Svcs Accounting, Auditing	200	200	200	200	200
Insurance and Surety Bonds	3,500	3,500	4,000	3,500	4,000
Insurance Auto Coverage	8,000	9,000	10,000	9,000	10,000
Insurance Employee Liability Insurance	4,000	4,000	5,000	4,000	5,000
Office Supplies	787	1,000	1,000	1,000	1,001
Acquisition of Equipment - Capital Outlay					
Fire Fighting					
Op Supplies Food and Clothing	1,235	2,000	2,000	2,000	2,000
Op Supplies Vehicle and Equipment	5,590	7,000	7,000	7,000	7,000
Op Supplies Fuel	2,071	2,000	2,000	2,000	2,000
Acquisition of Equipment - Capital Outlay					
Fire Training					
Travel Convention, Seminar Registration	520	3,000	3,000	3,000	3,000
Fire Communications					
Communications		3,000	3,000	3,000	3,000
Telephone	1,232	1,000	1,500	1,000	1,500
Radio and Television Services	3,051	3,000	3,000	3,000	3,000
Acquisition of Equipment - Capital Outlay		2,500	2,500	2,500	2,500
Fire Repair Services					
Maintenance of Buildings and Grounds	1,115	11,000	10,000	10,000	10,000
Maintenance Autos, Trucks, Machinery and	10,112	10,000	9,000	10,000	9,000
OP Supplies Maintenance of Buildings and	8,080				
Medical Services					
Op Supplies Medical, Drugs	161	1,500	1,500	1,500	1,500
Acquisition of Equipment - Capital Outlay					
Fire Stations and Buildings					
Acquisition of Equipment - Capital Outlay					
Long-term Debt Redeemed					
Interest on Long-term Debt	-	-	-	-	-
Total Expenditures	<u>55,772</u>	<u>66,650</u>	<u>67,650</u>	<u>65,650</u>	<u>67,651</u>
Total Revenues VS Expenditures	78,243	47,656	72,115	64,350	62,349
Beginning Fund Balance	<u>430,425</u>	<u>467,081</u>	<u>508,668</u>	<u>580,783</u>	<u>580,783</u>
Ending Fund Balance	<u>\$ 508,668</u>	<u>\$ 514,737</u>	<u>\$ 580,783</u>	<u>\$ 645,133</u>	<u>\$ 643,132</u>

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel Volunteer Fire Department
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
General Sales and Use	\$ 121,177	\$ 110,000	\$ 135,000	\$ 125,000	\$ 125,000
Insurance Tax	5,207	5,207	6,000	6,300	6,300
Interest Earnings	473	750	750	750	750
Operating Transfer In	8,660	-	-	-	-
Total Revenues	135,517	115,957	141,750	132,050	132,050
Expenditures					
Fire Administration					
Publication-of Legal-Notices	5	100	85	100	100
Utilities Electrical Light and Power	3,662	4,000	4,000	4,000	4,000
Utilities Water	282	300	300	300	300
Postage and Box Rent	96	100	100	100	100
Telephone	999	1,000	1,000	1,500	1,500
Maint Svcs (Contractual) Pest Control	625	650	650	650	650
Professional Svcs Accounting, Auditing	200	200	200	200	200
Insurance and Surety Bonds	2,250	1,500	1,500	1,500	1,500
Insurance Auto Coverage	7,000	8,000	9,000	8,000	9,000
Insurance Employee Liability	4,000	4,000	4,500	4,000	4,500
Office Supplies	328	800	800	800	
Fire Fighting					
Op Supplies Uniforms and Related Items		600	600	600	600
Op Supplies Food and Clothing		500	500	500	500
Op Supplies Vehicle and Equipment		5,000	5,000	5,000	5,000
Op Supplies Fuel	2,323	4,000	4,000	4,000	4,000
Acquisition of Equipment - Capital	29,363	13,500	9,850	13,500	13,500
Fire Training					
Op Supplies Operating Supplies	336	500	500	500	500
Op Supplies Food and Clothing		500	500	500	500
Travel Convention, Seminar Registration	750			750	750
Fire Communication					
Communications	3,000	3,000	3,000	3,000	3,000
Radio and Television Services		1,000	1,000	1,000	1,000
Acquisition of Equipment - Capital		10,000	15,365	12,000	12,000
Fire Repair Services					
Maintenance Grounds	2,940	3,000	3,000	3,000	3,000
Maintenance Buildings	7,224	2,500	2,500	2,500	2,500
Maintenance Autos and Trucks	5,699	5,000	5,000	5,000	5,000
Maintenance Machinery and Equipment	157	2,000		2,000	2,000
Op Supplies - Janitorial		1,000	1,000	1,000	1,000
Materials Miscellaneous					

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel Volunteer Fire Department
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Acquisition of Equipment - Capital		9,250	9,250	9,250	9,250
Medical Services					
Op Supplies Medical, Drugs	486	500	500	500	500
Op Supplies Food and Clothing	780	800	800	800	800
Total Expenditures	<u>72,505</u>	<u>83,300</u>	<u>84,500</u>	<u>86,550</u>	<u>87,250</u>
Total Revenues VS Expenditures	63,012	32,657	57,250	45,500	44,800
Beginning Fund Balance	<u>331,359</u>	<u>348,766</u>	<u>394,371</u>	<u>451,621</u>	<u>451,621</u>
Ending Fund Balance	<u>\$ 394,371</u>	<u>\$ 381,423</u>	<u>\$ 451,621</u>	<u>\$ 497,121</u>	<u>\$ 496,421</u>

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Volunteer Fire Department
2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Revenues					
General Sales and Use	\$ 121,177	\$ 110,000	\$ 135,000	\$ 125,000	\$ 125,000
Insurance Tax	4,186	4,187	4,787	5,000	5,000
Interest Earnings	37	150	100	100	100
Operating Transfer In	8,660	-	-	-	-
Total Revenues	<u>134,060</u>	<u>114,337</u>	<u>139,887</u>	<u>130,100</u>	<u>130,100</u>
Expenditures					
Fire Administration					
Insurance and Surety Bonds	875	1,000	1,300	1,300	1,300
Insurance Auto Coverage	4,500	5,000	5,500	5,500	5,500
Liability Insurance	3,750	4,000	4,500	4,500	4,500
Grants to Baou Goula Volunteer Fire	114,272	104,337	128,587	118,800	118,800
Total Expenditures	<u>123,397</u>	<u>114,337</u>	<u>139,887</u>	<u>130,100</u>	<u>130,100</u>
Total Revenues VS Expenditures	10,663	-	-	-	-
Beginning Fund Balance	<u>31,341</u>	<u>31,341</u>	<u>42,004</u>	<u>42,004</u>	<u>42,004</u>
Ending Fund Balance	<u>\$ 42,004</u>	<u>\$ 31,341</u>	<u>\$ 42,004</u>	<u>\$ 42,004</u>	<u>\$ 42,004</u>

Iberville Parish Council
 Plaquemine, Louisiana
Office of Emergency Preparedness
 2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Revenues					
Hazard Mitigation					
Federal Grants	\$ 72,405	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Office of Emergency Preparedness					
Federal Grants	310,829	25,000	50,000	25,000	25,000
State Grants	716				
General Government - Local Gov. Grant	75,547	77,842	77,842	80,177	80,177
Gifts and Donations					
Refunds of Expenditures	2,043	-	-	-	-
Total Revenues	<u>461,540</u>	<u>102,842</u>	<u>132,842</u>	<u>110,177</u>	<u>110,177</u>
Expenditures					
Hazard Mitigation					
Publication-of Legal-Notices	1,816		1,000	1,000	1,000
Professional Services	72,405		3,000	3,000	3,000
Office of Emergency Preparedness					
Regular Salaries and Wages Regular	70,739	66,539	70,389	70,739	70,739
Regular Salaries and Wages Overtime	2,759				
Emp Benefits FICA or Supplemental	1,066	965	1,021	1,026	1,026
Emp Benefits Deferred Compensation	6,654	6,654	6,654	6,654	6,654
Emp Benefits Retirement Contributions	10,940	11,145	11,321	11,849	11,849
Emp Benefits - health Insurance	3,259	6,379	189	7,956	7,956
Employee Benefits - Life & Disability	664	655	233		
Emp Benefits Worker's Comp	416	466	427	495	495
Unemployment Insurance	129	164	90	288	288
Publication-of Legal-Notices	27	500	500	500	500
Subscriptions to Newspapers and Periodicals	39	60	60	60	60
Membership Dues		250	250	250	250
Postage and Box Rent	44	300	300	300	300
Telephone	15,094	12,000	12,000	12,000	12,000
Radio and Television Services	1,850	5,000	5,000	5,000	5,000
Computerized Ring Down System		1,500	1,500	1,500	1,500
Rentals Equipment					
Lease of Vehicles		4,200			
Professional Services					
Professional Services Audit and Accounting	200	200	200	200	200
Miscellaneous Contractual Service	2,245	2,000	3,000	3,000	3,000
Insurance and Surety Bonds	625	500	750	750	750
Office Supplies	4,432	6,500	6,500	6,500	6,500
Op Supplies - Janitorial	355	400	400	400	400
Op Supplies Food and Clothing	384	2,000	2,000	2,000	2,000
Travel Transportation, Mileage	240	1,000	1,000	1,000	1,000
Travel Convention, Seminar Registration		500	500	500	500
Communications	1,525	1,500	1,500	1,500	1,500
Grants	689				
Acquisition of Equipment - Capital Outlay	273,797	25,000	55,000	25,000	25,000
Total Expenditures	<u>472,393</u>	<u>156,377</u>	<u>184,784</u>	<u>163,467</u>	<u>163,467</u>
Total Revenues VS Expenditures	<u>(10,853)</u>	<u>(53,535)</u>	<u>(51,942)</u>	<u>(53,290)</u>	<u>(53,290)</u>
Beginning Fund Balance	<u>240,790</u>	<u>182,114</u>	<u>229,937</u>	<u>177,995</u>	<u>177,995</u>
Ending Fund Balance	<u>\$ 229,937</u>	<u>\$ 128,579</u>	<u>\$ 177,995</u>	<u>\$ 124,705</u>	<u>\$ 124,705</u>

Iberville Parish Council
 Plaquemine, Louisiana
 Drainage Fund
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Ad Valorem Taxes	\$ 2,355,663	\$ 2,300,000	\$ 2,400,000	\$ 2,450,000	\$ 2,450,000
Federal	91,023				
State Shared Revenue	58,181	55,000	55,000	55,000	55,000
Interest Earnings	661	2,000	1,200	1,200	1,200
Total Revenues	<u>2,505,528</u>	<u>2,357,000</u>	<u>2,456,200</u>	<u>2,506,200</u>	<u>2,506,200</u>
Expenditures					
Drainage Maintenance					
Regular Salaries and Wages Regular	125,904	139,474	130,614	140,674	140,674
Regular Salaries and Wages Overtime	3,005				
Emp Benefits FICA or Supplemental Retirement	2,984	2,000	2,553	2,045	2,045
Emp Benefits Deferred Compensation	8,549	8,549	8,549	8,549	8,549
Emp Benefits Retirement Contributions	17,513	16,085	17,873	16,085	16,085
Emp Benefits - health Insurance	9,388	9,568	11,501	11,934	11,934
Employee Benefits - Life & Disability	988	956	359		
Emp Benefits Worker's Comp	8,146	6,045	7,414	6,084	6,084
Unemployment Insurance	243	328	210	288	288
Drainage Maintenance -- Storm Drainage					
Regular Salaries and Wages Regular	706,903	676,468	645,243	680,000	680,000
Regular Salaries and Wages Overtime	22,279		24,207		
Emp Benefits FICA or Supplemental Retirement	11,200	8,458	10,073	8,100	8,100
Emp Benefits Deferred Compensation	11,991	11,812	15,909	15,908	15,908
Emp Benefits Retirement Contributions	108,165	90,541	97,476	95,000	95,000
Emp Benefits - health Insurance	128,064	127,579	139,677	155,142	155,142
Employee Benefits - Life & Disability	9,371	8,682	2,890		
Emp Benefits Worker's Comp	102,327	81,159	87,113	80,000	80,000
Unemployment Insurance	2,665	3,280	3,138	2,808	2,808
Publication-of Legal-Notices	101	200	500	500	500
Membership Dues	55	100	100	100	100
Utilities Electrical Light and Power	715	1,000	1,000	1,000	1,000
Telephone	776	500	500	500	500
Radio and Television Services	805	1,000	1,000	1,000	1,000
Rentals Equipment	1,160	1,000	2,000	2,000	2,000
Professional Services	63,916	5,000	25,000	25,000	25,000
Miscellaneous Contractual Service	20,200	61,700	41,700	41,700	41,700
Insurance Auto Coverage	40,000	40,000	42,500	42,500	42,500
Insurance Employee Liability Insurance	30,000	30,000	32,000	32,000	32,000
Insurance Premiums	31,279	5,000			
Op Supplies Farm	53,022	100,000	100,000	55,000	55,000
Op Supplies Food and Clothing	9,453	1,000	1,000	1,000	1,000
Op Supplies Vehicle and Equipment	242,632	295,000	294,000	294,000	294,000
Op Supplies Fuel	202,345	150,000	150,000	150,000	150,000
Road Materials- Gravel, Sand, Dirt, Shell, Asphalt	30,712				
Materials Cement and Metal Pipes/Fittings	29,706	43,000	43,000	43,000	43,000
Materials Lumber, Wood Products	1,731	5,000	5,000	5,000	5,000

Iberville Parish Council
 Plaquemine, Louisiana
 Drainage Fund
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Materials Miscellaneous	15,921	4,000	4,000	4,000	4,000
Small Tools and Equipment	1,846	2,000	2,000	2,000	2,000
Travel Transportation, Mileage	86		200	200	200
Travel Convention, Seminar Registration	245	1,000	800	800	800
CDL License and Physicals	44	500	500	500	500
Acquisition of Equipment - Capital Outlay	29,460	50,000	50,000	50,000	50,000
Long-Term Debt Redeemed					
Interest on Long-Term Debt					
Drainage Maintenance -- Marinas					
Rentals Miscellaneous	2,600	100	-	-	-
Total Expenditures	<u>2,088,495</u>	<u>1,988,084</u>	<u>2,001,599</u>	<u>1,974,417</u>	<u>1,974,417</u>
Total Revenues VS Expenditures	417,033	368,916	454,601	531,783	531,783
Beginning Fund Balance	<u>1,437,592</u>	<u>1,657,991</u>	<u>1,854,625</u>	<u>2,309,226</u>	<u>2,309,226</u>
Ending Fund Balance	<u>\$ 1,854,625</u>	<u>\$ 2,026,907</u>	<u>\$ 2,309,226</u>	<u>\$ 2,841,009</u>	<u>\$ 2,841,009</u>

Iberville Parish Council
 Plaquemine, Louisiana
 Coroner's Office
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
General Sales and Use	\$ 200,000	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000
Fees for Services - Grosse Tete	1,400	1,400	1,400	1,650	1,650
Fees for Services - Maringouin	2,790	2,000	2,000	2,500	2,500
Fees for Services - Plaquemine	24,899	25,000	25,000	28,000	28,000
Fees for Services - Rosedale	2,265	2,000	2,000	1,850	1,850
Fees for Services - St. Gabriel	7,205	10,000	10,000	10,107	10,107
Fees for Services - White Castle	3,000	5,000	5,000	5,200	5,200
Fees for Services - Iberville	35,000	35,000	35,000	35,000	35,000
Fees for Services - Other Customers	17,767	20,000	20,000	22,000	22,000
Court Costs, Fees, Charges	1,146	253	253	253	253
Interest Earnings	27	150	150	150	150
Refunds of Expenditures	100	-	-	-	-
Total Revenues	295,599	305,803	305,803	311,710	311,710
Expenditures					
Subscriptions to Newspapers and Periodicals	44	50	50	60	60
Membership Dues		450	450	450	450
Utilities Electrical Light and Power	1,239	2,000	2,000	2,000	2,000
Postage and Box Rent	292		300	350	350
Telephone	5,345	4,300	4,300	5,300	5,300
Rentals Buildings	7,500	7,500	7,500	7,500	7,500
Maintenance Autos and Trucks	584	800	500	800	800
Maint Svcs (Contractual) Janitorial	375	100	100	100	100
Professional Services	39,332	30,000	30,000	31,500	31,500
Mental Health	25,060	16,000	16,000	17,500	17,500
Professional Svcs Accounting, Auditing	2,000	2,000	2,000	2,000	2,000
Insurance Auto Coverage	775	400	400	400	400
Insurance Employee Liability Insurance	12,600	12,600	12,600	12,600	12,600
Workers Compensation Premiums	1,297	1,300	1,300	1,300	1,300
Insurance Premiums	2,531	8,500	4,000	4,000	4,000
Office Supplies	4,042	5,000	4,000	5,000	5,000
Op Supplies Medical, Drugs	3,390	4,000	4,000	3,500	3,500
Op Supplies - Janitorial	73	100	100	100	100
Op Supplies Food and Clothing	864	1,100	1,100	1,200	1,200
Op Supplies Vehicle and Equipment	334	800	800	800	800
Op Supplies Fuel	619	1,200	1,200	1,200	1,200
Materials Miscellaneous	251	250	250	300	300
Travel Transportation, Mileage	127	150	150	150	150
Travel Convention, Seminar Registration		250	250	300	300
Household (Janitorial, Laundry, etc.)		1,300	1,300	1,300	1,300
Statutory Payments to the Coroner	207,997	208,000	208,000	212,000	212,000
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Total Expenditures	316,671	308,150	302,650	311,710	311,710
Total Revenues VS Expenditures	(21,072)	(2,347)	3,153	-	-
Beginning Fund Balance	26,848	8,138	5,776	8,929	8,929
Ending Fund Balance	\$ 5,776	\$ 5,791	\$ 8,929	\$ 8,929	\$ 8,929

Iberville Parish Council
Plaquemine, Louisiana
Criminal Court Fund
2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Revenues					
Court Costs, Fees, Charges	\$ 360,770	\$ 325,000	\$ 200,000	\$ 200,000	\$ 200,000
Fines and Forfeitures	88,636	75,000	75,000	75,000	75,000
Interest Earnings	207	500			
Refunds of Expenditures	-	300	-	-	-
Total Revenues	<u>449,613</u>	<u>400,800</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
Expenditures					
Regular Salaries and Wages Regular	48,033	58,083	51,038	58,083	58,083
Emp Benefits FICA or Supplemental Retirement	696	580	659	580	580
Emp Benefits Deferred Compensation	2,234	2,234	2,234	2,234	2,234
Emp Benefits Retirement Contributions	5,957	4,907	5,791	4,907	4,907
Emp Benefits - health Insurance	3,899	5,516	5,155	6,407	6,407
Employee Benefits - Life & Disability	625	749	221	221	221
Emp Benefits Worker's Comp	287	407	324	407	407
Unemployment Insurance	183	296	181	260	260
Telephone	4,553		4,000	4,000	4,000
Rentals Equipment	4,044	5,000	1,700	1,700	1,700
Maint Svcs (Contractual) Ofc machines	1,018	1,200	1,000	1,000	1,000
Professional Svcs	50,208	25,000	25,000	25,000	25,000
Professional Svcs Medical and Dental	1,100	3,800	3,800	3,800	3,800
Professional Svcs Law Clerks	-	38,000	42,000		
Professional Svcs Accounting, Auditing	300	300	300	300	300
Office Supplies	30,185	30,000	30,000		
Op Supplies Food and Clothing	118	1,000	1,000	1,000	1,000
Travel Convention, Seminar Registration		2,000	2,000		
Statutory Payments to the General Fund		75,000			
Professional Services - Law Enforcement	223,447				
Acquisition of Equipment - Capital Outlay	21,296		75,000		
Juror and Witness Fees					
Regular Salaries and Wages Regular	4,599	5,853	4,840	4,682	4,682
Emp Benefits FICA or Supplemental Retirement	352	448	370	358	358
Emp Benefits Worker's Comp	28	41	30	33	33
Publication of Legal Notices	13,722		19,000	19,000	19,000
Juror and Witness Fees	78,555	105,000	105,000	105,000	105,000
Acquisition of Equipment - Capital Outlay	-	-	-	-	-
Total Expenditures	<u>495,439</u>	<u>365,414</u>	<u>380,643</u>	<u>238,972</u>	<u>238,972</u>
Total Revenues VS Expenditures	(45,826)	35,386	(105,643)	36,028	36,028
Beginning Fund Balance	<u>159,349</u>	<u>22,742</u>	<u>113,523</u>	<u>7,880</u>	<u>7,880</u>
Ending Fund Balance	<u>\$ 113,523</u>	<u>\$ 58,128</u>	<u>\$ 7,880</u>	<u>\$ 43,908</u>	<u>\$ 43,908</u>

Iberville Parish Council
Plaquemine, Louisiana
Visitor Enterprise Fund
2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Tourism					
Hotel Motel Sales and Use Tax	\$ 46,748	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
State Grants	75,477	103,500	103,500	103,500	103,500
Refunds of Expenditures	4,728				
Transfer In from General Fund	250,000	100,000	125,000	125,000	125,000
BP - LA Recovery Program					
State Grants					
Cooperative Marketing Program					
State Grants	18,915	10,000	10,000	10,000	10,000
Total Revenues	<u>395,868</u>	<u>258,500</u>	<u>283,500</u>	<u>283,500</u>	<u>283,500</u>
Expenditures					
Iberville Tourism					
Regular Salaries and Wages Regular	33,280	33,280	33,280	34,278	34,278
Emp Benefits FICA or Supplemental Retirement	482	483	483	483	483
Deferred Compensation	1,331	1,331	1,331	1,331	1,331
Emp Benefits Retirement Contributions	5,254	5,574	5,574	5,742	5,742
Emp Benefits - health Insurance	6,259	6,379	7,667	7,956	7,956
Employee Benefits - Life & Disability	433	426	155		
Emp Benefits Worker's Comp	200	233	210	240	240
Unemployment Insurance	124	164	120	144	144
Publications of Legal Notices					
Membership Dues	1,490				
Advertising	69,642	75,000	75,000	75,000	75,000
Printing, Duplicating, Typing and Binding	2,190	6,500	6,500	6,500	6,500
Postage and Box Rent	61		50	50	50
Telephone	4,407	4,000	4,000	4,000	4,000
Maint Svcs (Contractual) Office Machines	604	300	1,700	1,700	1,700
Professional Services	665	14,000	11,900	11,900	11,900
Miscellaneous Contractual Services	71,400	75,000	75,000	75,000	75,000
Insurance And Surety Bonds					
Insurance Auto Coverage	1,200	1,200	1,500	1,500	1,500
Insurance Employee Liability Insurance	2,500	2,500	2,800	2,800	2,800
Office Supplies	399	1,450	1,400	1,400	1,400
Op Supplies Food and Clothing	2,637	2,000	2,000	2,000	2,000
Op Supplies Vehicle Supplies (oil, gas, antifreeze)	422	1,500	1,500	1,500	1,500
Op Supplies Fuel	858	1,000	1,000	1,000	1,000
Travel Transportation, Mileage		1,200	1,200	1,200	1,200
Travel Convention, Seminar Registration		3,500	3,500	3,500	3,500
Community Events	3,141	2,500	6,500	6,500	6,500
Acquisition of Equipment - Capital Outlay					

Iberville Parish Council
Plaquemine, Louisiana
Visitor Enterprise Fund
2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
BP - LA Recovery Program					
Advertising	14,009				
Cooperative Marketing Program					
Advertising	9,905	10,000	10,000	10,000	10,000
Welcome Center North Iberville					
Regular Salaries and Wages Regular	94,407	99,736	98,347	91,072	91,072
Regular Salaries and Wages Overtime					
Emp Benefits FICA or Supplemental Retirement	4,611	5,156	4,876	4,419	4,419
Deferred Compensation	2,480	2,469	2,430	2,469	2,469
Emp Benefits Retirement Contributions	6,346	6,682	6,889	6,884	6,884
Emp Benefits - health Insurance	12,518	6,379	13,346	15,912	15,912
Employee Benefits - Life & Disability	825	757	291		
Emp Benefits Worker's Comp	567	698	619	638	638
Unemployment Insurance	498	656	508	576	576
Printing, Duplicating, Typing and Binding					
Postage and Box Rent	345	600	600	600	600
Telephone	6,234	6,000	6,000	6,000	6,000
Maint Svcs (Contractual) Furniture, Ofc		1,200	1,200	1,200	1,200
Professional Services					
Office Supplies	3,719	4,250	4,250	4,250	4,250
Op Supplies - Janitorial	-	500	500	500	500
Op Supplies - Promotional	240	500	500	500	500
Op Supplies Food and Clothing	4,875	5,250	5,150	5,150	5,150
Travel Transportation, Mileage		100	200	200	200
Travel Convention, Seminar Registration	-	1,000	1,000	1,000	1,000
Community Events	3,643	5,000	5,000	5,000	5,000
Acquisition of Equipment - Capital Outlay	1,152	4,000	-	-	-
Total Expenditures	<u>375,353</u>	<u>400,453</u>	<u>406,076</u>	<u>402,094</u>	<u>402,094</u>
Total Revenues VS Expenditures	20,515	(141,953)	(122,576)	(118,594)	(118,594)
Beginning Fund Balance	<u>338,589</u>	<u>399,996</u>	<u>359,104</u>	<u>236,528</u>	<u>236,528</u>
Ending Fund Balance	<u>\$ 359,104</u>	<u>\$ 258,043</u>	<u>\$ 236,528</u>	<u>\$ 117,934</u>	<u>\$ 117,934</u>

Iberville Parish Council
 Plaquemine, Louisiana
 President's Council on Drug Abuse
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Substance Abuse Prevention					
Federal Grants	\$ 52,090	\$ 44,350	\$ 44,350	\$ 44,000	\$ 44,000
Substance Abuse Treatment					
Federal Grants	57,946	67,068	57,930	44,000	44,000
Health and Welfare - Service Fees	3,220	6,500	7,500	6,500	44,641
Transfers from the General Fund	50,000	115,000	145,000	115,000	125,000
Substance Abuse - Drug Court					
Court Cost, Fees, Charges	785	400	500	500	500
Court Fines	75,000	75,000	75,000	75,000	75,000
Total Revenues	239,041	308,318	330,280	285,000	333,141
Expenditures					
Substance Abuse Prevention					
Professional Services	49,050	45,600	45,600	45,600	45,600
Office Supplies	22,000	22,350	22,350	22,350	22,350
Substance Abuse Treatment					
Regular Salaries and Wages Regular	77,431	77,792	77,792	78,541	78,541
Regular Salaries and Wages Overtime			36		
Emp Benefits FICA or Supplemental	1,123	1,051	1,105	1,062	1,062
Emp Benefits Deferred Compensation	936	936	936	936	936
Emp Benefits Retirement Contributions	12,225	12,146	12,764	12,271	12,271
Emp Benefits - health Insurance	6,012	6,120	7,090	7,160	7,160
Employee Benefits - Life & Disability	913	905	319		
Emp Benefits Worker's Comp	465	545	491	550	550
Unemployment Insurance	236	312	218	274	274
Utilities	3,902	4,200	4,200	4,200	4,200
Postage and Box Rent	26	200	200	200	200
Telephone	1,394	1,500	1,500	1,500	1,500
Pager, Messenger, and Delivery Service	161	200	200	200	200
Maint Svcs (Contractual)	1,928	2,500	2,500	2,500	2,500
Professional Services	43,360	47,500	47,500	47,500	47,500
Legal - Filing Fees	600	600	600	600	600
Insurance and Surety Bonds	8,025	6,000	6,000	6,000	6,000
Insurance Employee Liability Insurance					
Office Supplies	7,375	8,600	8,600	8,600	8,600
Op Supplies - Janitorial		100	100	100	100
Op Supplies Food and Clothing	3,462	4,000	4,000	4,000	4,000
Travel Transportation, Mileage	100	700	700	700	700
Travel Convention, Seminar Registration	1,061	2,000	2,000	2,000	2,000
Acquisition of Equipment - Capital Outlay					
Substance Abuse - Drug Court					
Regular Salaries and Wages Regular	62,781	65,000	62,781	65,000	65,000
Emp Benefits FICA or Supplemental	4,439	5,000	4,439	4,500	4,500
Emp Benefits Deferred Compensation	104	104	104	104	104

Iberville Parish Council
 Plaquemine, Louisiana
President's Council on Drug Abuse
 2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Emp Benefits Retirement Contributions	926	1,000	926	926	926
Emp Benefits - health Insurance	626	800	767	797	797
Employee Benefits - Life & Disability	63	62	22		
Emp Benefits Worker's Comp	377	500	377	400	400
Unemployment Insurance	589	836	845	734	734
Professional Services	13,836	13,836	13,836	13,836	13,836
Total Expenditures	<u>325,526</u>	<u>332,995</u>	<u>330,898</u>	<u>333,141</u>	<u>333,141</u>
Total Revenues VS Expenditures	(86,485)	(24,677)	(618)	(48,141)	-
Beginning Fund Balance	<u>96,379</u>	<u>41,458</u>	<u>9,894</u>	<u>9,276</u>	<u>9,276</u>
Ending Fund Balance	<u>\$ 9,894</u>	<u>\$ 16,781</u>	<u>\$ 9,276</u>	<u>\$ (38,865)</u>	<u>\$ 9,276</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side)
2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Ad Valorem Taxes	\$ 204,937	\$ 160,000	\$ 180,000	\$ 190,000	\$ 190,000
General Sales and Use	121,177	110,000	135,000	125,000	125,000
Federal Grants	68				
State Shared Revenue	7,518				
Insurance Tax	17,844	17,844	20,310	21,000	21,000
Fees for Services - Other Customers	12,500	12,500	12,500	12,500	12,500
Interest Earnings	730	750	750	750	750
Miscellaneous	18,389	5,000	5,000	5,000	5,000
Operating Transfer In	8,660	-	-	-	-
Total Revenues	391,823	306,094	353,560	354,250	354,250
Expenditures					
Fire Administration					
Utilities	6,537	10,000	10,000	10,000	10,000
Utilities Water	527	900	900	900	900
Utilities Sewer	199	200	200	200	200
Maint Srvcs (Contractual) Office Machines	220	250	250	250	250
Professional Services	770	1,500	50,000	1,500	1,500
Professional Srvcs Accounting, Auditing					
Insurance and Surety Bonds	2,000	2,000	2,000	2,000	2,000
Insurance Auto Coverage	20,000	20,000	20,000	20,000	20,000
Insurance Employee Liability Insurance	4,000	4,000	4,000	4,000	4,000
Office Supplies	800	5,000	5,000	5,000	5,000
Acquisition of Equipment - Capital Outlay					
Fire Fighting					
Op Supplies Food and Clothing	2,353	10,000	10,000	30,000	30,000
Op Supplies Vehicle and Equipment	8,653	10,000	10,000	10,000	10,000
Op Supplies Fuel	14,034	15,000	15,000	15,000	15,000
Acquisition of Equipment - Capital Outlay	4,635	28,000	28,000	40,000	40,000
Fire Training					
Travel Convention, Seminar Registration	1,159	3,500	3,500	5,000	5,000
Fire Communications					
Communications	3,000	5,000	5,000	5,000	5,000
Telephone	2,494	3,000	3,000	3,000	3,000
Radio and Television Services	4,040	5,000	5,000	5,000	5,000
Acquisition of Equipment - Capital Outlay					
Communications - Capital Outlay		5,000	5,000	5,000	5,000
Fire Repair Services					
Maintenance Buildings	6,264	15,000	15,000	15,000	15,000
Maintenance Autos, Trucks, Machinery and Equip	29,296	25,000	25,000	35,000	35,000
Maintenance of Buildings and Grounds	11,835	6,000	6,000	12,000	12,000
Materials Miscellaneous	2,523	3,000	3,000	3,000	3,000
Acquisition of Equipment - Capital Outlay					

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side)
2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Medical Services					
Op Supplies Medical, Drugs	3,206	4,000	4,000	4,000	4,000
Fire Stations and Buildings					
Acquisition of Equipment - Capital Outlay		3,000	3,000	5,000	5,000
Buildings/Grounds/General Plant	1,100	250,000	10,000	300,000	300,000
Long-Term Debt Redeemed	27,134	28,386	28,386	45,057	45,057
Interest on Long-Term Debt	4,109	2,856	2,856	1,807	1,807
Total Expenditures	<u>160,888</u>	<u>465,592</u>	<u>274,092</u>	<u>582,714</u>	<u>582,714</u>
Total Revenues VS Expenditures	230,935	(159,498)	79,468	(228,464)	(228,464)
Beginning Fund Balance	<u>534,295</u>	<u>668,437</u>	<u>765,230</u>	<u>844,698</u>	<u>844,698</u>
Ending Fund Balance	<u>\$ 765,230</u>	<u>\$ 508,939</u>	<u>\$ 844,698</u>	<u>\$ 616,234</u>	<u>\$ 616,234</u>

Iberville Parish Council
Plaquemine, Louisiana
White Castle Fire Department
2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Revenues					
General Sales and Use	\$ 121,177	\$ 110,000	\$ 135,000	\$ 125,000	\$ 125,000
Insurance Tax	15,464	15,464	17,832	18,000	18,000
Operating Transfer In	8,660	-	-	-	-
Total Revenues	<u>145,301</u>	<u>125,464</u>	<u>152,832</u>	<u>143,000</u>	<u>143,000</u>
Expenditures					
Fire Administration					
Professional Svcs Accounting, Auditing	200	200	200	200	200
Insurance and Surety Bonds	2,000	2,500	3,000	3,200	3,200
Insurance Auto Coverage	7,000	7,500	8,500	9,000	9,000
Grants to White Castle	136,101	115,264	141,132	130,600	130,600
Total Expenditures	<u>145,301</u>	<u>125,464</u>	<u>152,832</u>	<u>143,000</u>	<u>143,000</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
2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Parish Road Funds	\$ 391,738	\$ 350,000	\$ 400,000	\$ 405,000	\$ 405,000
Interest Earnings	502	1,000	500	500	500
Refunds of Expenditures	-	-	-	-	-
Total Revenues	<u>392,240</u>	<u>351,000</u>	<u>400,500</u>	<u>405,500</u>	<u>405,500</u>
Expenditures					
Maintenance Roads and Streets	75,785	100,000	100,000	100,000	100,000
Professional Services	100,000				
Road Materials- Gravel, Sand, Dirt, Shell,	111,932	202,000	202,000	202,000	202,000
Materials Cement and Metal Pipes/Fittings	18,206	60,000	75,000	75,000	75,000
Materials Lumber, Wood Products	1,773	5,000	5,000	5,000	5,000
Materials Paint, Oils, Glass	38	500	500	500	500
Materials Miscellaneous	281	1,000	1,000	1,000	1,000
Small Tools and Equipment	297	1,500	1,500	1,500	1,500
Construction in Progress - Roads					
Transfers to the Road Construction Fund	200,000	-	-	-	-
Total Expenditures	<u>508,312</u>	<u>370,000</u>	<u>385,000</u>	<u>385,000</u>	<u>385,000</u>
Total Revenues VS Expenditures	(116,072)	(19,000)	15,500	20,500	20,500
Beginning Fund Balance	<u>366,021</u>	<u>147,021</u>	<u>249,949</u>	<u>265,449</u>	<u>265,449</u>
Ending Fund Balance	<u>\$ 249,949</u>	<u>\$ 128,021</u>	<u>\$ 265,449</u>	<u>\$ 285,949</u>	<u>\$ 285,949</u>

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance
2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Revenues					
Public Building Maintenance					
Ad Valorem Taxes	1,354,730	1,397,000	1,450,000	1,500,000	1,500,000
General Sales and Use	1,250,000	600,000	1,036,000	1,000,000	1,000,000
Federal Grants	749				
Fees, Charges and Commissions for Services	420	500	500	500	500
Interest Earnings	2	500	500	500	500
Refunds of Expenditures	1,500	1,500	8,000	1,500	1,500
Proceeds From Sale of Assets			30,400		
Welcome Center - North Iberville					
Fees, Charges and Commissions for Services	361	-	500	500	500
Total Revenues	<u>2,607,762</u>	<u>1,999,500</u>	<u>2,525,900</u>	<u>2,503,000</u>	<u>2,503,000</u>
Expenditures					
Registrar of Voters					
Utilities Electrical Light and Power	3,713	3,500	3,500	3,500	3,500
Maintenance Buildings	3,120	2,000	2,000	2,000	2,000
Insurance and Surety Bonds	3,350	3,500	3,500	3,500	3,500
Acquisition of Equipment - Capital Outlay					
Courthouse					
Regular Salaries and Wages Regular	377,158	427,960	366,819	390,125	390,125
Regular Salaries and Wages Overtime	15,806		4,785		
Other Salaries and Wages Student	11,260				
Emp Benefits FICA or Supplemental	10,677	12,191	10,593	10,756	10,756
Emp Benefits Deferred Compensation	16,574	16,635	15,698	15,069	15,069
Emp Benefits Retirement Contributions	50,231	54,302	48,067	51,570	51,570
Emp Benefits - health Insurance	52,670	57,411	59,051	63,648	63,648
Employee Benefits - Life & Disability	4,007	3,771	1,521		
Emp Benefits Worker's Comp	34,405	38,550	32,926	33,218	33,218
Unemployment Insurance	2,148	3,116	3,451	2,448	2,448
Publication-of Legal-Notices	230				
Utilities Electrical Light and Power	155,127	150,000	150,000	150,000	150,000
Telephone	21,039	29,000	20,000	20,000	20,000
Pager, Messenger, and Delivery Service	149	200	200	200	200
Rentals Equipment	788				
Maintenance Grounds	33,170	12,000	12,000	12,000	12,000
Maintenance Buildings	177,923	25,000	25,000	25,000	25,000
Maint Svcs (Contractual) Pest Control	3,000	3,000	3,000	3,000	3,000
Professional Svcs	290		6,000	6,000	6,000
Miscellaneous Contractual Services					
Insurance and Surety Bonds	180,000	180,000	190,000	190,000	190,000
Insurance Auto Coverage	7,500	7,500	8,500	8,500	8,500
Insurance Employee Liability Insurance	20,000	20,000	23,000	23,000	23,000
Office Supplies	2,223	2,000	2,000	2,000	2,000

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Op Supplies - Janitorial	16,089	15,000	15,000	15,000	15,000
Op Supplies Food and Clothing	9,450	9,000	9,000	9,000	9,000
Op Supplies Vehicle and Equipment	5,872	6,000	5,570	5,570	5,570
Op Supplies Fuel	18,481	15,000	15,000	15,000	15,000
Materials Cement and Pipes/Fittings					
Small Tools and Equipment	6,769	5,000	4,700	4,700	4,700
Travel Convention, Seminar Registration	394				
Acquisition of Equipment - Capital Outlay	3,262	5,000	5,000	5,000	5,000
Fixed Assets & Record Storage					
Utilities Electrical Light and Power	3,257	3,500	3,500	3,500	3,500
Maintenance Buildings	4,697	10,000	10,000	10,000	10,000
Insurance and Surety Bonds	4,500	4,500	4,500	4,500	4,500
Veteran's Memorial					
Utilities Electrical Light and Power	5,671	5,000	5,000	5,000	5,000
Maintenance Grounds	15,714	15,000	15,000	15,000	15,000
Professional Svcs Architectural and					
Parish Coroner					
Professional Services	6,684				
Office of Emergency Preparedness					
Utilities	17,561	18,000	18,000	18,000	18,000
Maintenance Buildings	5,996	10,000	1,000	1,000	1,000
Maint Svcs (Contractual) Pest Control	1,300	1,100	1,100	1,100	1,100
Insurance and Surety Bonds	6,200	6,200	7,000	7,000	7,000
Jail					
Publication of Lega Notices					
Utilities	90,773	100,000	90,000	90,000	90,000
Utilities Gas	11,157	15,000	15,000	15,000	15,000
Utilities Water	224	500	250	250	250
Telephone	414		450	450	450
Rentals Equipment	3,113	2,500	2,500	2,500	2,500
Maintenance Buildings	110,263	50,000	75,000	75,000	75,000
Maint Svcs (Contractual) Pest Control	1,240	1,100	1,400	1,400	1,400
Professional Services	13,409				
Insurance and Surety Bonds	46,000	46,000	50,000	50,000	50,000
Jail Material and Supplies	31,954	28,000	28,000	28,000	28,000
Op Supplies Food and Clothing					
Small Tools and Equipment	51	1,500	1,500	1,500	1,500
Acquisition of Buildings					
Acquisition of Equipment - Capital Outlay	3,665				
Substations					
Regular Salaries and Wages Regular	4,931				
Emp Benefits FICA or Supplemental	377				
Emp Benefits Worker's Comp	458				
Unemployment Insurance	74				

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Utilities Electrical Light and Power	10,528		10,000	10,000	10,000
Utilities Sewer	925		1,000	1,000	1,000
Maintenance Grounds	7,176		6,000	6,000	6,000
Maintenance Buildings	21,204		10,000	10,000	10,000
Maint Srvc (Contractual) Pest Control	435		500	500	500
Insurance and Surety Bonds	2,600		1,500	1,500	1,500
Op Supplies - Janitorial	584		100	100	100
Acquisition of Equipment - Capital Outlay					
Paved Streets					
Maintenance Buildings	11,754	10,000	10,000	10,000	10,000
IARC Building					
Publication of Legal Notices		200	200	200	200
Maintenance Buildings	18,754		1,000	1,000	1,000
Insurance and Surety Bonds	6,500	6,500	7,500	7,500	7,500
Acquisition of Equipment - Capital Outlay					
Health Unit					
Regular Salaries and Wages Regular	18,793	30,950	44,797	26,270	26,270
Regular Salaries and Wages Overtime			401		
Emp Benefits FICA or Supplemental	273	449	35	381	381
Emp Benefits Deferred Compensation	320	520	2,774	520	520
Emp Benefits Retirement Contributions	2,971	5,184	5,046	4,400	4,400
Emp Benefits - health Insurance	5,110	6,379	7,536	7,956	7,956
Employee Benefits - Life & Disability	697	410	152		
Emp Benefits Worker's Comp	1,746	2,875	2,817	2,441	2,441
Unemployment Insurance	131	164	116	144	144
Utilities	16,037	18,000	18,000	18,000	18,000
Maintenance Grounds	979	1,000	1,000	1,000	1,000
Maintenance Buildings	25,660	10,000	25,000	25,000	25,000
Maint Srvc (Contractual) Pest Control	1,565	1,140	2,200	2,200	2,200
Maint Srvc (Contractual) Janitorial	29,544	28,000	2,500	2,500	2,500
Insurance and Surety Bonds	15,500	15,500	30,000	30,000	30,000
Op Supplies - Janitorial	2,054	3,000	2,500	2,500	2,500
Op Supplies Food and Clothing	426	800	500	500	500
Acquisition of Equipment - Capital Outlay	3,853				
Animal Control					
Utilities	13,794	15,000	15,000	15,000	15,000
Maintenance Buildings	3,393	8,000	15,000	5,000	5,000
Maint Srvc (Contractual) Pest Control	360	400	400	400	400
Insurance and Surety Bonds	3,500	3,500	4,200	4,200	4,200
Op Supplies - Janitorial	970	500	500	500	500
Acquisition of Equipment - Capital Outlay					

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance
2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Programs for the Elderly					
Regular Salaries and Wages Regular					
Regular Salaries and Wages Overtime					
Emp Benefits FICA or Supplemental					
Emp Benefits Retirement Contributions					
Emp Benefits - health Insurance					
Employee Benefits - Life & Disability					
Emp Benefits Worker's Comp					
Unemployment Insurance					
Utilities	155				
Telephone	419				
Maintenance Grounds	14,878	15,000	15,000	15,000	15,000
Maintenance Buildings	74,986	20,000	20,000	20,000	20,000
Maint Svcs (Contractual) Pest Control	2,665	2,200	2,200	2,200	2,200
Professional Services					
Insurance and Surety Bonds	28,000	28,000	32,000	32,000	32,000
Op Supplies - Janitorial	4,988	2,500	2,500	2,500	2,500
Op Supplies Food and Clothing					
Small Tools and Equipment	164	2,000	2,000	2,000	2,000
Acquisition of Equipment					
Acquisition of Equipment - Capital Outlay					
Civic Center					
Maintenance Grounds					
Maintenance Buildings	4,801	25,000	25,000	25,000	25,000
Insurance and Surety Bonds	19,500	19,500	20,500	20,500	20,500
Acquisition of Equipment - Capital Outlay					
Building/Grounds/General Plant		25,000	25,000	25,000	25,000
Multipurpose Center					
Utilities	15,648	16,000	16,000	16,000	16,000
Utilities Gas	1,285	1,000	1,000	1,000	1,000
Utilities Water	1,235	1,000	1,000	1,000	1,000
Maintenance Grounds	3,420	9,000	9,000	9,000	9,000
Maintenance Buildings	3,811	7,500	7,500	7,500	7,500
Maint Svcs (Contractual) Pest Control	1,105	500	500	500	500
Insurance and Surety Bonds	19,200	19,200	20,500	20,500	20,500
Op Supplies Janitorial	539	800	800	800	800
Acquisition of Equipment - Capital Outlay					
Iberville Tourism					
Utilities	2,442	3,000	3,000	3,000	3,000
Maintenance Grounds					
Maintenance Buildings	1,853	1,500	1,500	1,500	1,500
Maint Svcs (Contractual) Pest Control	300	360	360	360	360
Maint Svcs (Contractual) Janitorial	750	2,000			
Insurance and Surety Bonds	1,800	1,800	2,200	2,200	2,200

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Op Supplies - Janitorial	177	500	500	500	500
Acquisition of Equipment - Capital Outlay		25,000			
Welcome Center North Iberville					
Regular Salaries and Wages Regular	29,858	29,744	29,801	30,930	30,930
Regular Salaries and Wages Overtime	386		43		
Emp Benefits FICA or Supplemental	439	431	433	448	448
Retirement	4,775	4,982	4,999	5,181	5,181
Emp Benefits - health Insurance	6,259	6,379	7,667	7,956	7,956
Employee Benefits - Life & Disability	400	396	141		
Emp Benefits Worker's Comp	2,774	2,763	10,769	2,873	2,873
Unemployment Insurance	129	164	123	144	144
Utilities	8,430	12,000	12,000	12,000	12,000
Telephone	400	750	750	750	750
Maintenancee Grounds	2,183	5,000	5,000	5,000	5,000
Maintenancee Buildings	6,072	5,000	5,000	5,000	5,000
Maint Srves (Contractual) Pest Control	5,015	1,500	1,500	1,500	1,500
Professional Srvc	-	1,300	1,300	1,300	1,300
Insurance and Surety Bonds	12,000	12,000	13,000	13,000	13,000
Op Supplies - Janitorial	1,715	1,500	1,500	1,500	1,500
Op Supplies Food and Clothing	1,194	500	500	500	500
OP Supplies Vehicle and Equipment	230		500	500	500
Op Supplies - Fuel	702	1,500	1,000	1,000	1,000
Small Tools and Equipment		1,000	500	500	500
Acquisition of Equipment - Capital Outlay					
North Iberville Community Center					
Regular Salaries and Wages Regular		15,000			
Regular Salaries and Wages Overtime					
Emp Benefits FICA or Supplemental		2,000			
Deferred Compensation		500			
Emp Benefits Retirement Contributions					
Emp Benefits - health Insurance					
Employee Benefits - Life & Disability					
Emp Benefits Worker's Comp					
Unemployment Insurance					
Utilities	7,628	7,500	7,500	7,500	7,500
Utilities Water	3,163	500	500	500	500
Telephone	737		2,400	2,400	2,400
Maintenancee Grounds	1,032	5,000	3,000	3,000	3,000
Maintenancee Buildings		2,000	2,000	2,000	2,000
Maint Srves (Contractual) Pest Control		2,000	1,000	1,000	1,000
Maint Srves (Contractual) Janitorial		2,000			

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance
2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Insurance and Surety Bonds		12,000	12,000	12,000	12,000
Op Supplies - Janitorial		1,000	2,000	2,000	2,000
Acquisition of Equipment - Capital Outlay		5,000	5,000		
Agriculture Building					
Regular Salaries and Wages Regular	16,400	17,992	18,766	18,346	18,346
Emp Benefits FICA or Supplemental	1,255	1,376	1,436	1,403	1,403
Emp Benefits Worker's Comp	1,524	1,671	1,743	1,704	1,704
Unemployment Insurance	228	328	221	288	288
Publication of Legal Notices	520				
Utilities	6,345	6,000	6,000	6,000	6,000
Maintenance Grounds	5,767	5,000	6,000	6,000	6,000
Maintenance Buildings	13,504	8,000	7,900	7,900	7,900
Maint Svcs (Contractual) Pest Control	600	500	600	600	600
Insurance and Surety Bonds	5,000	5,000	5,500	5,500	5,500
Op Supplies - Janitorial	196	1,000	1,000	1,000	1,000
Acquisition of Equipment	-	-	-	-	-
Total Expenditures	<u>2,215,675</u>	<u>2,009,643</u>	<u>1,992,507</u>	<u>1,972,999</u>	<u>1,972,999</u>
Total Revenues VS Expenditures	392,087	(10,143)	533,393	530,001	530,001
Beginning Fund Balance	<u>176,713</u>	<u>627,121</u>	<u>568,800</u>	<u>1,102,193</u>	<u>1,102,193</u>
Ending Fund Balance	<u>\$ 568,800</u>	<u>\$ 616,978</u>	<u>\$ 1,102,193</u>	<u>\$ 1,632,194</u>	<u>\$ 1,632,194</u>

Iberville Parish Council
 Plaquemine, Louisiana
Vehicle and Equipment Replacement Fund
 2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Revenues					
General Sales and Use	\$ 350,000	\$ 375,000	\$ 375,000	\$ 350,000	\$ 350,000
Total Revenues	<u>350,000</u>	<u>375,000</u>	<u>375,000</u>	<u>350,000</u>	<u>350,000</u>
Expenditures					
Acquisition of Equipment - Capital Outlay	26,500	650,000	150,000	650,000	650,000
Long-Term Debt Redeemed	-	-	-	-	-
Interest on Long-Term Debt	-	-	-	-	-
Total Expenditures	<u>26,500</u>	<u>650,000</u>	<u>150,000</u>	<u>650,000</u>	<u>650,000</u>
Total Revenues VS Expenditures	323,500	(275,000)	225,000	(300,000)	(300,000)
Beginning Fund Balance	<u>9,488</u>	<u>334,488</u>	<u>332,988</u>	<u>557,988</u>	<u>557,988</u>
Ending Fund Balance	<u>\$ 332,988</u>	<u>\$ 59,488</u>	<u>\$ 557,988</u>	<u>\$ 257,988</u>	<u>\$ 257,988</u>

Iberville Parish Council
Plaquemine, Louisiana
Sales Tax Roads
2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
General Sales and Use	\$ 2,654,811	\$ 2,300,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
Federal Grants	18,207				
Interest Earnings	1,251	1,500	2,000	2,000	2,000
Fees, Charges and Commissions for Services	1,114				
Miscellaneous Revenues	165,743				
Refunds of Expenditures-Fuel		1,000	400,000	400,000	400,000
Refunds of Expenditures	554,211	500,000	100,000	100,000	100,000
Total Revenues	3,395,337	2,802,500	3,102,000	3,102,000	3,102,000
Expenditures					
Sales Tax Roads					
Regular Salaries and Wages Regular	773,548	753,341	669,858	750,000	750,000
Regular Salaries and Wages Overtime	24,017		20,578		
Emp Benefits FICA or Supplemental Retirement	10,942	7,040	9,659	7,514	7,514
Emp Benefits Deferred Compensation	15,738	15,111	13,183	12,636	12,636
Emp Benefits Retirement Contributions	115,254	94,112	94,389	95,000	95,000
Emp Benefits - health Insurance	128,923	124,769	140,148	143,208	143,208
Employee Benefits - Life & Disability	9,621	9,158	3,380		
Emp Benefits Worker's Comp	103,569	79,419	80,710	66,060	66,060
Unemployment Insurance	2,939	3,444	2,962	2,664	2,664
Publication-of Legal-Notices	339	500	500	500	500
Membership Dues	35				
Utilities Electrical Light and Power	39,156	40,000	40,000	40,000	40,000
Utilities Gas	10,658	15,000	15,000	15,000	15,000
Postage and Box Rent	21	25	25	25	25
Telephone	6,769	6,000	6,000	6,000	6,000
Pager, Messenger, and Delivery Service	54	400	400	400	400
Radio and Television Services		1,000	1,000	1,000	1,000
Rentals	3,000	3,000	3,000	3,000	3,000
Rentals Equipment	444	7,000	7,000	7,000	7,000
Lease of Vehicles	7,800	8,640	8,640	8,640	8,640
Maint Svcs (Contractual) Pest Control	1,767	1,000	1,000	1,000	1,000
Maint Svcs (Contractual) Furniture, Ofc		750	750	750	750
Professional Services	193,280	250,000	150,000	200,000	200,000
Professional Svcs Engineering					
Professional Svcs Accounting, Auditing	3,000	3,000	3,000	3,000	3,000
Miscellaneous Contractual Service					
Insurance and Surety Bonds	20,000	20,000	25,000	27,000	27,000
Insurance Anto Coverage	27,000	27,000	30,000	32,000	32,000
Insurance Employee Liability Insurance	80,000	80,000	85,000	87,000	87,000
Office Supplies	3,413	6,600	6,600	6,600	6,600
Op Snpplies Medical, Drugs	820	600	600	600	600
Op Supplies Janitorial Supplies	6,276	3,000	3,000	3,000	3,000
Op Supplies Food and Clothing	14,325	15,000	15,000	15,000	15,000
Maintenance of Buildings and Grounds	5,838	9,000	9,000	9,000	9,000

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Roads
 2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Op Supplies Vehicle and Equipment	264,159	200,000	200,000	200,000	200,000
Op Supplies Fuel	571,649	550,000	550,000	550,000	550,000
Materials Cement and Pipes/Fittings	2,603	10,000	10,000	10,000	10,000
Materials Lumber, Wood Products	1,694	3,000	3,000	3,000	3,000
Materials Miscellaneous	513	1,000	1,000	1,000	1,000
Small Tools and Equipment	7,319	16,000	16,000	16,000	16,000
Travel Transportation, Mileage	752				
Travel Convention, Seminar Registration	1,567	3,450	3,450	3,450	3,450
CDL License and Physicals	173	500	500	500	500
Acquisitioo of Buildings	12,100				
Acquisition of Equipment - Capital Outlay	27,547		50,000	50,000	50,000
Transfer to the Capital Improvement Fund	165,744				
Sales Tax Roads – Bridges, Viaducts & Grade					
Utilities Electrical Light and Power	40,094	30,000	30,000	30,000	30,000
Rentals Buildings	100	100	-	-	-
Total Expenditures	<u>2,704,560</u>	<u>2,397,959</u>	<u>2,309,332</u>	<u>2,407,547</u>	<u>2,407,547</u>
Total Revenues VS Expenditures	690,777	404,541	792,668	694,453	694,453
Beginning Fund Balance	<u>716,405</u>	<u>1,222,233</u>	<u>1,407,182</u>	<u>2,199,850</u>	<u>2,199,850</u>
Ending Fund Balance	<u>\$ 1,407,182</u>	<u>\$ 1,626,774</u>	<u>\$ 2,199,850</u>	<u>\$ 2,894,303</u>	<u>\$ 2,894,303</u>

Iberville Parish Council
Plaquemine, Louisiana
Solid Waste Fund
2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
General Sales and Use	\$ 2,936,730	\$ 3,000,000	\$ 3,400,000	\$ 3,200,000	\$ 3,200,000
Federal Grants	25,562				
Interest Earnings	2,909	3,000	3,000	3,000	3,000
Refunds of Expenditures		1,000	1,000	1,000	1,000
Sale of Scrap Metal	10,451	10,000	2,000	2,000	2,000
Total Revenues	<u>2,975,652</u>	<u>3,014,000</u>	<u>3,406,000</u>	<u>3,206,000</u>	<u>3,206,000</u>
Expenditures					
Regular Salaries and Wages Regular	118,248	118,248	118,125	120,099	120,099
Regular Salaries and Wages Overtime	2,924				
Emp Benefits FICA or Supplemental	1,757	1,715	1,713	1,741	1,741
Emp Benefits Deferred Compensation	6,544	6,544	6,537	6,544	6,544
Emp Benefits Retirement Contributions	19,130	19,807	19,785	20,117	20,117
Emp Benefits - health Insurance	19,033	19,137	23,002	23,868	23,868
Employee Benefits - Life & Disability	1,295	1,237	488		
Emp Benefits Worker's Comp	2,349	3,278	2,624	3,388	3,388
Unemployment Insurance	373	492	347	432	432
Publication-of Legal-Notices					
Membership Dues	25				
Solid Waste Boom Truck	502,635	456,077	463,203	456,077	477,100
Solid Waste Residential	2,332,049	2,115,056	2,174,916	2,115,056	2,240,164
Solid Waste Recycling	17,674	20,000	20,000	20,000	20,000
Solid Waste Neighborhood Cleanups	2,972				
Solid Waste Emergency Debris Cleanup					
Solid Waste Governmental Buildings	119,018	75,000	75,000	75,000	75,000
Postage and Box Rent	3,704				
Telephone	2,964	4,000	4,000	4,000	4,000
Rentals Buildings	6,000	6,000	6,000	6,000	6,000
Lease of Vehicles	3,766				
Miscellaneous Contractual Service	65,826	49,909	49,909	49,909	49,909
Insurance Auto Coverage	7,500	7,500	8,000	7,500	7,500
Insurance Employee Liability Insurance	60,000	6,000	8,000	6,000	6,000
Office Supplies	2,398	4,000	1,500	1,500	1,500
Op Supplies - Janitorial	149	2,000	2,000	1,500	1,500
Op Supplies Food and Clothing	23,430	15,000	23,500	25,000	25,000
Op Supplies Vehicle and Equipment	30,267	30,000	40,000	35,000	35,000
Op Supplies Fuel	36,120	30,000	25,000	25,000	25,000
Materials Miscellaneous	20,112	14,000	22,000	15,000	15,000
Small Tools and Equipment	2,200	2,500	1,500	2,000	2,000
Travel Transportation, Mileage	145	1,500	500	1,500	1,500

Iberville Parish Council
Plaquemine, Louisiana
Solid Waste Fund
2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Travel Convention, Seminar Registration	1,677	3,000	500	3,000	3,000
Acquisition of Equipment - Capital Outlay	24,255	2,000	2,000	2,000	2,000
Total Expenditures	<u>3,436,539</u>	<u>3,014,000</u>	<u>3,100,149</u>	<u>3,027,231</u>	<u>3,173,362</u>
Total Revenues VS Expenditures	(460,887)	-	305,851	178,769	32,638
Beginning Fund Balance	<u>2,655,495</u>	<u>2,234,709</u>	<u>2,194,608</u>	<u>2,500,459</u>	<u>2,500,459</u>
Ending Fund Balance	<u>\$ 2,194,608</u>	<u>\$ 2,234,709</u>	<u>\$ 2,500,459</u>	<u>\$ 2,679,228</u>	<u>\$ 2,533,097</u>

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #2 (Bayou Blue)
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Ad Valorem Taxes	\$ 94,474	\$ 75,000	\$ 95,000	\$ 100,000	\$ 100,000
General Sales and Use	121,177	110,000	135,000	125,000	125,000
Federal Grants					
Insurance Tax	4,739	4,739	4,739	5,000	5,000
Interest Earnings	596	750	750	750	750
Loan Proceeds			200,000		
Transfers from the General Fund	8,660	-	-	-	-
Total Revenues	229,646	190,489	435,489	230,750	230,750
Expenditures					
Fire Protection					
Acquisition of Equipment		150,000	450,000	35,000	35,000
Fire Administration					
Publication of Legal Notices		150	150		
Utilities Electrical Light and Power	3,141	2,500	2,500	3,000	3,000
Utilities Gas	1,474	1,000	1,000	1,500	1,500
Utilities Water	448	500	500	600	600
Professional Svcs Accounting, Auditing	250	250	250	250	250
Insurance and Surety Bonds	2,600	2,700	3,000	3,000	3,000
Insurance Auto Coverage	14,000	15,000	16,000	20,000	20,000
Insurance Employee Liability Insurance	3,650	4,000	5,000	4,500	4,500
Office Supplies	286	1,000	1,000	1,000	1,000
Fire Fighting					
Professional Services	500	500	500	500	500
Op Supplies Food and Clothing	5,555	12,000	12,000	8,000	8,000
Op Supplies Vehicle and Equipment	10,095	20,000	20,000	20,000	20,000
Op Supplies Fuel	6,173	8,000	8,000	8,000	8,000
Acquisition of Equipment - Capital Outlay		55,000		5,000	5,000
Fire Training					
Travel Convention, Seminar Registration	1,265	4,000	4,000	4,000	4,000
Fire Communications					
Communications	6,000	3,000	3,000	3,000	3,000
Telephone	1,071	1,200	1,200	1,200	1,200
Radio and Television Services	825	9,000	9,000	7,000	7,000
Acquisition of Equipment - Capital Outlay	4,870				
Fire Repair Services					
Maintenance Buildings			8,113		
Maintenance Autos and Trucks	6,022	12,000	12,000	12,000	12,000
Maintenance of Buildings and Grounds	5,707	6,000	6,000	12,000	12,000
Medical Services					
Op Supplies Medical, Drugs	2,054	3,000	3,000	3,000	3,000

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #2 (Bayou Blue)
 2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Fire Stations and Buildings					
Long-Term Debt Redeemed	56,345	17,032	18,726	38,748	38,748
Interest on Long-Term Debt	8,162	1,713	2,488	3,679	3,679
Total Expenditures	<u>140,493</u>	<u>329,545</u>	<u>587,427</u>	<u>194,977</u>	<u>194,977</u>
Total Revenues VS Expenditures	89,153	(139,056)	(151,938)	35,773	35,773
Beginning Fund Balance	<u>441,841</u>	<u>474,284</u>	<u>530,994</u>	<u>379,056</u>	<u>379,056</u>
Ending Fund Balance	<u>\$ 530,994</u>	<u>\$ 335,228</u>	<u>\$ 379,056</u>	<u>\$ 414,829</u>	<u>\$ 414,829</u>

Iberville Parish Council
 Plaquemine, Louisiana
 Child Care Food
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Federal Grants	\$ 145,000	\$ -	\$ -	\$ -	\$ -
Transfers In GF	-	-	-	-	-
Total Revenues	<u>145,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Op Supplies Office Supplies	191				
Meal Procurement - Breakfast	59,050				
Meal Procurement - Lunch	63,823				
Meal Procurement - Snacks	21,936				
Travel Transportation, Mileage					
Travel Lodging					
Travel Meals					
Travel Convention, Seminar Registration					
Transfer to General Fund	9,399	-	-	-	-
Total Expenditures	<u>154,399</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Revenues VS Expenditures	 (9,399)	 -	 -	 -	 -
Beginning Fund Balance	<u>9,399</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
 Community Service Block Grant
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Federal Grants	\$ 145,485	\$ 130,751	\$ 130,751	\$ 136,500	\$ 136,500
Total Revenues	<u>145,485</u>	<u>130,751</u>	<u>130,751</u>	<u>136,500</u>	<u>136,500</u>
Expenditures					
Food and Clothing	2,776	3,000	3,000	3,500	3,500
Medical Assistance	1,486	3,000	3,000	3,000	3,000
Utility Assistance	121,491	114,751	114,751	115,000	115,000
General Assistance	19,732	10,000	10,000	15,000	15,000
Total Expenditures	<u>145,485</u>	<u>130,751</u>	<u>130,751</u>	<u>136,500</u>	<u>136,500</u>
Total Revenues VS Expenditures	-	-	-	-	-
Beginning Fund Balance	4,801	4,801	4,801	4,801	4,801
Ending Fund Balance	<u>\$ 4,801</u>	<u>\$ 4,801</u>	<u>\$ 4,801</u>	<u>\$ 4,801</u>	<u>\$ 4,801</u>

Iberville Parish Council
 Plaquemine, Louisiana
 Head Start Program
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Head Start -- Head Start Administration					
Federal Grants	\$ 1,289,236	\$ -	\$ -	\$ -	\$ -
Transfers in from General Fund					
In Kind Revenues	140,544				
Head Start -- Program					
Miscellaneous Revenues					
Gifts and Donations	10,247				
Refunds of Expenditures					
Head Start -- Head Start Training & Technical					
Federal Grants	3,949	-	-	-	-
Total Revenues	<u>1,443,976</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Head Start -- Administration					
Regular Salaries and Wages Regular	25,676				
Regular Salaries and Wages Overtime					
Emp Benefits FICA or Supplemental	372				
Emp Benefits Deferred Compensation	303				
Emp Benefits Retirement Contributions	4,044				
Emp Benefits - health Insurance	5,435				
Employee Benefits - Life & Disability	236				
Emp Benefits Worker's Comp	178				
Unemployment Insurance	261				
Utilities Electrical Light and Power	3,357				
Telephone	2,049				
Rentals Buildings	10,425				
Acquisition of Equipment - Capital Outlay					
Head Start -- Program					
Regular Salaries and Wages Regular	750,116				
Regular Salaries and Wages Overtime	2,482				
Emp Benefits FICA or Supplemental	17,553				
Emp Benefits Deferred Compensation	2,160				
Emp Benefits Retirement Contributions	76,744				
Emp Benefits - health Insurance	111,277				
Employee Benefits - Life & Disability	6,102				
Emp Benefits Worker's Comp	9,973				
Unemployment Insurance	6,676				
Publication of Legal-Notices					
Membership Dues					
Utilities Electrical Light and Power	36,615				
Utilities Gas					
Utilities Water	109				
Postage and Box Rent	45				
Telephone	6,948				

Iberville Parish Council
 Plaquemine, Louisiana
 Head Start Program
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Rentals Equipment					
Lease of Vehicles	34,250				
Maintenance Grounds	3,715				
Maintenance Buildings	5,176				
Maintenance Autos and Trucks	1,591				
Maintenance Machinery and Equipment	1,612				
Maintenance Miscellaneous	3,896				
Maint Svcs (Contractual) Pest Control	1,475				
Maint Svcs (Contractual) Ofc machines	3,245				
Maint Svcs (Contractual) Miscellaneous	457				
Professional Services	2,948				
Professional Svcs Medical and Dental	937				
Insurance and Surety Bonds	2,254				
Insurance Auto Coverage	8,248				
Insurance Employee Liability Insurance	11,526				
Office Supplies	6,361				
Op Supplies Educational, Recreational	27,623				
Op Supplies Medical, Drugs	946				
Op Supplies - Janitorial	2,660				
Op Supplies Food and Clothing	46,361				
Food - Lunch Staff	15,112				
Op Supplies - Fuel	21,639				
End of Year Activities	3,937				
Travel Transportation, Mileage	1,465				
Acquisition of Buildings					
Acquisition of Equipment - Capital Outlay In Kind	140,544				
Head Start - Training & Technical Assist.					
Professional Services	1,750				
Professional Services - Mental Health	500				
Travel Meals	41				
Travel Convention, Seminar Registration	34				
Training, Staff Development	1,625				
Head Start - Parent Family Partnership					
Parent	1,902				
Travel Transportation, Mileage	920				
Field Trips	10,090	-	-	-	-
Total Expenditures	1,443,976	-	-	-	-
Total Revenues VS Expenditures	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Iberville Parish Council
 Plaquemine, Louisiana
 LIHEAP
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenue					
Federal Grants	\$ 281,278	\$ 300,000	\$ 231,562	\$ 305,000	\$ 305,000
Total Revenues	281,278	300,000	231,562	305,000	305,000
Expenditures					
Utility Assistance	253,922	275,000	211,139	275,000	275,000
Acquisition of Equipment			1,234		
Transfers to Office of Social Services	27,356	25,000	19,198	30,000	30,000
Total Expenditures	281,278	300,000	231,571	305,000	305,000
Total Revenues VS Expenditures	-	-	(9)	-	-
Beginning Fund Balance	9	9	9	-	-
Ending Fund Balance	\$ 9	\$ 9	\$ -	\$ -	\$ -

Iberville Parish Council
 Plaquemine, Louisiana
 E-911
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
OEP - Mapping					
Sale of Maps and Publications	\$ 47	\$ 100	\$ 100	\$ 100	\$ 100
E911					
General Sales and Use	300,000	300,000	300,000	300,000	300,000
Federal Grants	2,569				
911 Telephone fees - regular	153,377	140,000	140,000	140,000	140,000
Fees for Recording Legal Documents	16				
Refunds of Expenditures	17,222	20,000	20,000	20,000	20,000
911-wireless					
911 Fees - Restricted	187,050	150,000	150,000	150,000	150,000
Total Revenues	660,281	610,100	610,100	610,100	610,100
Expenditures					
OEP - Mapping					
Regular Salaries and Wages Regular	41,745	38,688	24,000		
Regular Salaries and Wages Overtime	2,218	-	1,145		
Emp Benefits FICA or Supplemental Retirement	638	561	400		
Emp Benefits Retirement Contributions	6,940	6,480	4,200		
Emp Benefits - health Insurance	6,259	6,379	4,400		
Employee Benefits - Life & Disability	501	497	175		
Emp Benefits Worker's Comp	247	271	140		
Unemployment Insurance	118	164	115		
Postage and Box Rent		100	100		
Office Supplies	37	1,500	1,500		
Travel Transportation, Mileage		500	500		
Travel Convention, Seminar Registration		500	500		
Acquisition of Equipment - Capital Outlay					
Emergency 911					
Regular Salaries and Wages Regular	274,175	325,483	268,559	302,397	302,397
Regular Salaries and Wages Overtime	50,501		31,006		
Emp Benefits FICA or Supplemental Retirement	4,981	4,720	4,344	4,385	4,385
Emp Benefits Deferred Compensation	7,833	8,267	7,128	7,071	7,071
Emp Benefits Retirement Contributions	50,595	54,518	49,993	50,651	50,651
Emp Benefits - health Insurance	61,060	63,790	69,431	79,560	79,560
Employee Benefits - Life & Disability	4,205	3,860	1,706		
Emp Benefits Worker's Comp	1,926	2,278	1,870	2,117	2,117
Unemployment Insurance	1,256	1,640	1,497	1,440	1,440
Publication-of Legal-Notices		200	200	200	200
Membership Dues					
Postage and Box Rent	124	150	100	100	100
Telephone	72,600	80,000	80,000	80,000	80,000
Pager, Messenger, and Delivery Service	1,608	2,000	2,000	2,000	2,000
Radio and Television Services		400	400	400	400

Iberville Parish Council
 Plaquemine, Louisiana
E-911
 2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Rentals Equipment					
Maintenance Services (Contractual)	6,074	10,000	10,000	10,000	10,000
Professional Services	1,161				
Insurance Employee Liability Insurance	18,000	18,000	19,000	19,000	19,000
Office Supplies	3,599	4,000	4,000	4,000	4,000
Op Supplies Food and Clothing	1,954	3,200	3,200	3,200	3,200
Op Supplies Miscellaneous	956	500	500	500	500
Travel Transportation, Mileage		500	500	500	500
Travel Convention, Seminar Registration		500	500	500	500
Acquisition of Equipment - Capital Outlay	1,266	5,000	5,000	5,000	5,000
911-wireless					
Telephone	2,309	2,000	2,000	2,000	2,000
Total Expenditures	<u>624,886</u>	<u>646,646</u>	<u>600,109</u>	<u>575,021</u>	<u>575,021</u>
Total Revenues VS Expenditures	35,395	(36,546)	9,991	35,079	35,079
Beginning Fund Balance	<u>274,773</u>	<u>218,445</u>	<u>310,168</u>	<u>320,159</u>	<u>320,159</u>
Ending Fund Balance	<u>\$ 310,168</u>	<u>\$ 181,899</u>	<u>\$ 320,159</u>	<u>\$ 355,238</u>	<u>\$ 355,238</u>

Iberville Parish Council
 Plaquemine, Louisiana
FEMA Utility Assistance Fund
 2014 Budget

	<u>2012</u>	<u>2013</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>
	Actual	Original	Revised	Request	Budget
Revenues					
Federal Grants - FEMA Utility Assistance	\$ 12,632	\$ 12,500	\$ 13,361	\$ 13,000	\$ 13,001
Total Revenues	<u>12,632</u>	<u>12,500</u>	<u>13,361</u>	<u>13,000</u>	<u>13,001</u>
Expenditures					
Utility Assistance	<u>12,495</u>	<u>12,500</u>	<u>13,361</u>	<u>13,000</u>	<u>13,001</u>
Total Expenditures	<u>12,495</u>	<u>12,500</u>	<u>13,361</u>	<u>13,000</u>	<u>13,001</u>
Total Revenues VS Expenditures	137	-	-	-	-
Beginning Fund Balance	<u>50</u>	<u>50</u>	<u>187</u>	<u>187</u>	<u>187</u>
Ending Fund Balance	<u>\$ 187</u>	<u>\$ 50</u>	<u>\$ 187</u>	<u>\$ 187</u>	<u>\$ 187</u>

Iberville Parish Council
 Plaquemine, Louisiana
Section 8 Housing Fund
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Federal Grants	\$ 125,220	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Refund of Expenditures	6,739	-	-	-	-
Total Revenues	<u>131,959</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
Expenditures					
Professional Svcs Accounting, Auditing	2,000	2,000	2,000	2,000	2,000
Office of Community Services Admin Fee	1,444	1,209	1,209	1,500	1,500
Administrative Fee	13,007	11,145	11,145	14,000	14,000
Rent Assistance	115,739	105,646	105,646	105,646	105,646
Total Expenditures	<u>132,190</u>	<u>120,000</u>	<u>120,000</u>	<u>123,146</u>	<u>123,146</u>
Total Revenues VS Expenditures	(231)	-	-	(3,146)	(3,146)
Beginning Fund Balance	<u>40,367</u>	<u>40,367</u>	<u>40,136</u>	<u>40,136</u>	<u>40,136</u>
Ending Fund Balance	<u>\$ 40,136</u>	<u>\$ 40,367</u>	<u>\$ 40,136</u>	<u>\$ 36,990</u>	<u>\$ 36,990</u>

Iberville Parish Council
 Plaquemine, Louisiana
Disaster Relief Fund
 2014 Budget

	<u>2012 Actual</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Revenues					
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts and Donations	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
General Assistance	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	-	-	-	-	-
Beginning Fund Balance	<u>79,513</u>	<u>79,513</u>	<u>79,513</u>	<u>79,513</u>	<u>79,513</u>
Ending Fund Balance	<u>\$ 79,513</u>	<u>\$ 79,513</u>	<u>\$ 79,513</u>	<u>\$ 79,513</u>	<u>\$ 79,513</u>

Iberville Parish Council
 Plaquemine, Louisiana
LA Recovery Authority - CDBG
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Federal Grant	\$ 1,232,851	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Interest Earnings	139,808	-	-	-	-
Total Revenues	<u>1,372,659</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
Expenditures					
Professional Services	246,515	1,500,000	1,500,000	1,500,000	1,500,000
Grants	90,368				
Grants to Grosse Tete	24,059				
Grants to Maringouin	184,128				
Grants to Plaquemine	80,182				
Grants to Rosedale	703,940				
Grants to St. Gabriel	21,053				
Grants to St. White Castle	17,957	-	-	-	-
Total Expenditures	<u>1,368,202</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
Total Revenues VS Expenditures	4,457	-	-	-	-
Beginning Fund Balance	<u>63,780</u>	<u>63,780</u>	<u>68,237</u>	<u>68,237</u>	<u>68,237</u>
Ending Fund Balance	<u>\$ 68,237</u>	<u>\$ 63,780</u>	<u>\$ 68,237</u>	<u>\$ 68,237</u>	<u>\$ 68,237</u>

Iberville Parish Council
 Plaquemine, Louisiana
Health Insurance Loss Fund
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Insurance Fees	\$ -	\$ -	\$ 700,000	\$ 1,550,000	\$ 1,550,000
Insurance Earnings					
Refunds of Expenditures	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>700,000</u>	<u>1,550,000</u>	<u>1,550,000</u>
Expenditures					
Professional Services					
Administrative Fee			65,000	130,000	130,000
Insurance Premiums			200,000	400,000	400,000
Insurance Claims			200,000	700,000	700,000
Bank Service Charges	-	-	200	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>465,200</u>	<u>1,230,000</u>	<u>1,230,000</u>
Total Revenues VS Expenditures	-	-	234,800	320,000	320,000
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,800</u>	<u>234,800</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 234,800</u>	<u>\$ 554,800</u>	<u>\$ 554,800</u>

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2014 Budget

REVENUES

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

General Sales and Use Tax

\$125,000 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 2014 will require a budget amendment.

Drainage Maintenance Fund:

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. For 2013 and 2014, we have a increase in taxes due to the increase in property valuation.

Iberville Parish Coroner:

Fees for Services

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

General Sales and Use Tax

Iberville has budgeted \$205,000 ins Sales/Use Tax revenue to the Coroner to cover salaries and related benefits through the end of 2014.

Criminal Court Fund:

Statutory Payments to the General Fund

Louisiana statute provides for one half of cash balance to be transferred to the General Fund at year end. IPC anticipates transferring \$0 at the end of 2014.

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.

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2014 Budget

State Grants

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

Transfers In from the General Fund

Hotel/Motel tax alone does not cover the Visitor Enterprise Fund. We have budgeted \$125,000 transferred in from the General Fund to cover expenditures.

Substance Abuse Center:

State Grants

Iberville Parish receives state fiscal year grants of \$44,000 for treatment and \$44,000 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 \$75,000 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 have an increase in taxes because of an increase in property valuation.

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 have an increase in taxes because of an increase in property valuation.

General Sales and Use Taxes

We have dedicated a portion (\$1,036,000) for 2013 and (\$1,000,000) for 2014 - 1% Sales and Use tax to the maintenance of Iberville Parish public buildings.

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2014 Budget

Vehicle and Equipment Replacement Fund:

General Sales and Use Taxes

This fund is supported by revenue transferred in from the Capital Improvement Fund. We have budgeted a total of \$375,000 in Sales Tax Revenue for 2013 and \$350,000 for 2014.

Iberville Parish Solid Waste:

General Sales and Use Taxes

\$3,200,000 is budgeted for Sales and Use tax collections for 2014. This represents a decrease of \$200,000 from the projected actual for 2013.

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 have an increase in taxes because of an increase in property valuation.

Head Start Program:

The Head Start Program was discontinued in May of 2012. 2012 actual revenues and expenditures are present in the 2014 budget.

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
2014 Budget

Emergency 911:

General Sales and Use

We have dedicated a portion (\$300,000) of our 2014, 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.

Health Insurance Loss Fund:

Insurance Fees

Insurance premiums are generated from funds and component units with employees that participate in the Iberville Parish group health insurance plan.

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
2014 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 Preparedncss:

Acquisition of Equipment – Capital Outlay

Office of Domestic Preparedness State Homeland Security Grant Program will award funds for 2014. Those awards for 2014 will require a budget amendment.

Drainage Maintenance:

Op Supplies/ Vehicle and Equipment

We have budgeted a total of \$294,000 for equipment maintenance for 2014.

Op Supplies/ Fuel

We have budgeted a total of \$150,000 to purchase fuel for 2014.

Acquisition of Equipment

We have budgeted a total of \$50,000 for purchase of drainage equipment.

Coroner:

Insurance Premiums

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

Statutory Payments to the Coroner

Iberville has budgeted \$212,000 to cover salaries and related benefits for the 2014. Those payments are remitted to the Coroner on a semiannual basis.

Criminal Court Fund:

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)

Juror and Witness Fees

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

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2014 Budget

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 \$202,000 for 2014 to purchase materials for the maintenance of all Iberville Parish Roadways.

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

Public Building Maintenance:

No major capital outlay is budgeted for the Public Building Maintenance Fund for 2014

Vehicle and Equipment Replacement Fund:

We have budgeted \$650,000 in 2014 to go toward the future purchase or lease/purchase of equipment and/or motor vehicles, except for Drainage, Public Building Maintenance and Solid Waste Equipment.

Sales Tax Roads:

Op Supplies Vehicle and Equipment

This accounts for all vehicle and equipment expenditures, work orders, parts, and supplies, for all Parish departments. Each department is billed monthly and this fund is reimbursed.

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2014 Budget

Op Supplies Fuel

This accounts for all vehicle fuel expenditures for all parish departments. Each department is billed monthly and this fund is reimbursed.

Solid Waste Fund:

Solid Waste – General Use

This general use account is for all miscellaneous solid waste projects throughout the Parish.

Solid Waste – Boom Truck

This is for twice a month boom truck service. The current rate is \$3.25 per residential household. We anticipate an increase in contract cost due to the Consumer Price Index.

Solid Waste – Residential

This is for once a week residential pick-up. The current rate is \$15.26 per residential household. We anticipate an increase in contract cost due to the Consumer Price Index.

Solid Waste – Recycling

We have budgeted to continue with the recycle drop-off points for 2014.

Solid Waste – Neighborhood Cleanups

This accounts for all dumpsters located in the public areas of the Parish.

Solid Waste - Governmental Building

This accounts for all dumpsters located at governmental buildings in the Parish.

Miscellaneous Contractual Services

This is the contract with Hunt Correctional Center for litter pickup and road side clean-up, by prison inmate work crews.

Fire District #2 (Bayou Blue):

Communications

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

Health Insurance Loss Fund:

Administrative Fee

Charges associated with administering the Iberville Parish health insurance plan.

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2014 Budget

Insurance Premiums

Costs associated with the purchase of reinsurance policies related to the Iberville Parish Insurance plan.

Insurance Claims

Cost of all health insurance claims that fall below the deductible limits.

***This page contains
no financial data.***

Debt Service Funds



Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Debt Service
2014 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 was paid off in January of 2012. No additional Certificates of Indebtedness will be issued.
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
2014 Budget

	<u>2012 Actuals</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Revenues					
General Sales and Use	\$ 1,718,775	\$ 1,722,235	\$ 1,722,550	\$ 1,729,400	\$ 1,729,400
Total Revenues	<u>1,718,775</u>	<u>1,722,235</u>	<u>1,722,550</u>	<u>1,729,400</u>	<u>1,729,400</u>
Expenditures					
2007 Bond					
Debt Service Principal	465,000	485,000	485,000	510,000	510,000
Debt Service Interest	446,145	424,750	424,770	402,081	402,081
2009 Bond					
Debt Service Principal	460,000	485,000	485,000	505,000	505,000
Debt Service Interest	<u>321,627</u>	<u>303,900</u>	<u>303,994</u>	<u>283,894</u>	<u>283,894</u>
Total Expenditures	<u>1,692,772</u>	<u>1,698,650</u>	<u>1,698,764</u>	<u>1,700,975</u>	<u>1,700,975</u>
Total Revenues VS Expenditures	26,003	23,585	23,786	28,425	28,425
Beginning Fund Balance	<u>1,429,125</u>	<u>1,455,128</u>	<u>1,455,128</u>	<u>1,478,914</u>	<u>1,478,914</u>
Ending Fund Balance	<u>\$ 1,455,128</u>	<u>\$ 1,478,713</u>	<u>\$ 1,478,914</u>	<u>\$ 1,507,339</u>	<u>\$ 1,507,339</u>

Iberville Parish Council
 Plaquemine, LA
 Sales Tax Bond Reserve
 2014 Budget

	2012 Actuals	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Paved Streets					
Interest Earnings	\$ 1,289	\$ 200	\$ 800	\$ 800	\$ 800
Interest on Bonds					
Interest Earnings	25	-	-	-	-
Total Revenues	<u>1,314</u>	<u>200</u>	<u>800</u>	<u>800</u>	<u>800</u>
Expenditures					
Professeional Svcs					
Transfer to Capital Improvement Fund	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	1,314	200	800	800	800
Beginning Fund Balance	<u>887,214</u>	<u>887,414</u>	<u>888,528</u>	<u>889,328</u>	<u>889,328</u>
Ending Fund Balance	<u>\$ 888,528</u>	<u>\$ 887,614</u>	<u>\$ 889,328</u>	<u>\$ 890,128</u>	<u>\$ 890,128</u>

Iberville Parish Council
 Plaquemine, Louisiana
Road Improvement Certificates Fund
 2014 Budget

	<u>2012 Actuals</u>	<u>2013 Original</u>	<u>2013 Revised</u>	<u>2014 Request</u>	<u>2014 Budget</u>
Revenues					
Transfers from Sales Tax Road Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Debt Service Principal	300,000				
Debt Service Interest	5,250	-	-	-	-
Total Expenditures	<u>305,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	(305,250)	-	-	-	-
Beginning Fund Balance	<u>305,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Capital Project Funds



Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Capital Project Funds
2014 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 2013, the Parish will maintain nine (9) 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 and capital improvement 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.
- *Iberville Parish Medical Facility – CDBG* accounts 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 the construction of a Medical Center in Plaquemine. This project is directly related to the recovery from Hurricane Gustav.
- 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. Construction started in 2011 and was completed in 2013.

BUDGET HIGHLIGHTS

- In the *Capital Improvement Fund* we have budgeted a \$350,000 transfer to the Road Construction Fund for 2013. \$1,600,000 was budgeted in 2014 for a clarifier and water line extensions in Water District #3. \$800,000 was budgeted in 2014 for road improvements.
- The *Road Construction Capital Improvement Fund* will focus on the continued construction and repair of various roads throughout Iberville Parish. The Parish has budgeted \$350,000 in transfers from the Capital Improvement funds for 2014.

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Capital Project Funds
2014 Operating and Capital Budgets

- The *Louisiana Community Development Block Grant (LCDBG)* The project focused on a Sewer upgrade for the Bruceville area of Plaquemine. This project provided a complete new sewer collection system to route sewer to an existing treatment plant located by the Iberville Multipurpose building. The project was partially funded by the State of Louisiana for 2010-2011. Iberville Parish plans on applying for funds during the next LCDBG cycle.
- *Iberville Medical Facility* – CDBG project has begun 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 was completed in 2013. This project was fully funded by the State of Louisiana at \$2,050,000, with exception to the architectural and planning services. All funds will be disbursed through the Office of Facility Planning and Control.

Iberville Parish Council
 Plaquemine, Louisiana
5-Year Capital Improvement Budget
 2014 Budget
 (Budget Years 2014 to 2018)

	<u>2014</u> <u>Proposed</u>	<u>2015</u> <u>Year 2</u>	<u>2016</u> <u>Year 3</u>	<u>2017</u> <u>Year 4</u>	<u>2018</u> <u>Year 5</u>
Revenues					
General Sales and Use Tax for Capital Improvement Fund	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ 950,000
Interest Earnings	3,000	3,000	3,000	3,000	3,000
Federal Grants	10,025,000	8,000,000			
Proceeds from Issuance of Debt Road Construction	-	-	-	-	-
Total Revenues	<u>10,978,000</u>	<u>8,953,000</u>	<u>953,000</u>	<u>953,000</u>	<u>953,000</u>
Expenditures					
General Government					
Professional Services - Engineering	100,000	200,000	200,000	200,000	200,000
Building /Grounds/General Plant	200,000	200,000			
Jail -Building Construction					
Concrete Work Barn					
ARC Building Renovations					
Capital Improvement Projects					
Water					
Construction in Progress	1,650,000				
Road Construction Capital Improvement Fund					
Construction in Progress Roads		500,000	500,000	500,000	500,000
Paved Streets					
Construction in Progress Roads	1,000,000				
LA Recovery Authority					
Professional Services					
Capital Outlay	10,000,000	8,000,000			
Economic Development					
Construction in Progress	-	-	-	-	-
Total Expenditures	<u>12,950,000</u>	<u>8,900,000</u>	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>
Total Revenues vs Expenditures	(1,972,000)	53,000	253,000	253,000	253,000
Projected Beginning Fund Balance	<u>3,080,469</u>	<u>1,108,469</u>	<u>1,161,469</u>	<u>1,414,469</u>	<u>1,667,469</u>
Projected Ending Fund Balance	<u>\$ 1,108,469</u>	<u>\$ 1,161,469</u>	<u>\$ 1,414,469</u>	<u>\$ 1,667,469</u>	<u>\$ 1,920,469</u>

Iberville Parish Council
 Plaquemine, LA
Iberville Industrial Park
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
Sale of Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
Beginning Fund Balance	110,000	110,000	110,000	110,000	110,000
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, Louisiana
 North Iberville Community Center
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Revenues					
State Grants-Public Works	\$ 168,242	\$ -	\$ -	\$ -	\$ -
Transfer In from Cap Imp Fund	300,000	-	-	-	-
Total Revenues	<u>468,242</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Publication of Legal Notices	204				
Professional Services	44,739				
Construction In Progress	303,429	-	46,000	-	-
Total Expenditures	<u>348,372</u>	<u>-</u>	<u>46,000</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	119,870	-	(46,000)	-	-
Beginning Fund Balance	<u>21,206</u>	<u>-</u>	<u>141,076</u>	<u>95,076</u>	<u>95,076</u>
Ending Fund Balance	<u>\$ 141,076</u>	<u>\$ -</u>	<u>\$ 95,076</u>	<u>\$ 95,076</u>	<u>\$ 95,076</u>

Iberville Parish Council
Plaquemine, Louisiana
Capital Projects Funds Budgetary Comments
2014 Budget

REVENUES

Capital Improvement Fund:

General Sales and Use

The Capital Improvement is funded mainly through sales tax collections. We have remained flat for 2014. Revenues increase significantly for 2013 due to increase collections from sales tax audits.

LA Recovery Authority – CDBG:

Federal Grant – CDBG – HUD

We received funds in 2013 from the Louisiana Recovery Authority for Gustav related projects. We do not know exactly what that number will be so we have budgeted \$10,000,000 in the fund. Should we receive a larger portion; the fund budget will be amended by ordinance.

EXPENDITURES

Capital Improvement Fund:

Buildings / Grounds / Plants

\$200,000 was budget for the Civic Center in 2013 and in 2014.

Public Works – Construction in Progress

\$800,000 was budgeted in 2014 for road improvements.

Health and Welfare – Water District #3

\$1,650,000 was budgeted in 2014 for a clarifier and water line extensions.

Road Construction Capital Improvement Fund:

Construction in Progress

No funds are budgeted for 2014.

LCDBG Sewer Fund:

Construction in Progress – Sewer

Iberville Parish plans on applying for funds during the next LCDBG cycle.

Iberville Parish Council
Plaquemine, Louisiana
Capital Projects Funds Budgetary Comments
2014 Budget

Iberville Medical Center – CDBG


Construction in Progress

Accounts for expenditure of Gustav related recovery funds earmarked for the municipalities and parish to cover various related projects. Iberville's most important project is the construction of a new critical care facility. Construction did begin on that facility in 2013. We have budgeted \$10,000,000 for the planning, administration and construction of this facility in 2014.

North Iberville Community Center:

Construction in Progress

Construction on the community center was completed in 2013. This project was fully funded by the State of Louisiana with exception of architectural and planning fees.



**This page contains
no financial data.**

Enterprise Funds



Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Enterprise Funds
2014 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 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* sales tax projection for 2014 has increased due to improvement in economic conditions.

The Iberville Parish Utility Department will be constructing an office in East Iberville in 2014.

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Department
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Receipts					
Sales Tax	\$ 859,547	\$ 761,535	\$ 854,765	\$ 864,953	\$ 864,953
Occupational License	-	2,000	2,000	2,000	2,000
Total Receipts	859,547	763,535	856,765	866,953	866,953
Disbursements					
Administrative Salaries	176,962	182,042	182,042	182,042	182,042
Retirement	27,116	28,672	28,672	30,492	30,492
Medicare	1,740	1,294	1,294	1,294	1,294
Health Insurance	21,262	24,556	24,556	31,824	31,824
Worker's Compensation	1,033	1,092	1,092	1,092	1,092
Unemployment Insurance	1,158	1,500	1,500	1,500	1,500
Employee Benefit - Life & Disability	2,234	1,870	1,000		
Employee Benefit - Deferred	10,583	10,709	10,709	10,709	10,709
Travels		500		500	500
Vehicle Expense	8,733		1,000	3,000	3,000
Mileage		3,000			
Lodging	375	1,200	1,000	1,200	1,200
Meals		500	200	500	500
Postage	8,836	10,000	10,000	10,000	10,000
Insurance (Bonds)	200	300	300	300	300
Rent - Office	9,600	9,600	9,600	9,600	9,600
Office Supplies	12,949	13,000	18,000	13,000	13,000
Telephone Expense	1,505	1,700	1,700	1,700	1,700
Professional Services Fees	2,923	3,000	3,500	3,500	3,500
Audit Fees	512,824	400,000	475,000	475,000	475,000
Accounting Fees	1,905	2,000	2,000	2,000	2,000
Bank Service Charges	2,228	2,000	2,500	2,500	2,500
Legal Fees	34,332	40,000	60,000	60,000	60,000
Uniforms					
Seminars	1,024	1,200	1,200	1,200	1,200
Equipment Maintenance	4,228	2,000	2,000	2,000	2,000
Computer Service Agreement	12,018	15,000	12,100	15,000	15,000
Auto Insurance	3,502	1,800	2,000	2,000	2,000
Occupational License Expense		2,000	2,000	2,000	2,000
Publications					
Acquisition of Equipment			1,300		
Miscellaneous Repairs	127				
Miscellaneous Expense	150	3,000	500	3,000	3,000
Total Disbursements	859,547	763,535	856,765	866,953	866,953
Total Receipts vs Disbursements	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
<u>Revenues</u>					
<u>Natural Gas Office</u>					
Residential Sales	\$ 1,123,168	\$ 1,800,000	\$ 1,800,000	\$ 1,500,000	\$ 1,500,000
Commercial Sales	602,046	700,000	700,000	700,000	700,000
Industrial Sales	18,978	30,000	30,000	25,000	25,000
Unbilled Gas Sales	21,375				
Prisons	339,360	500,000	500,000	450,000	450,000
Service Lines					
Penalties	15,191	25,000	25,000	20,000	20,000
Interest	1,859	3,000	3,000	2,500	2,500
Bad Debt Recovery		500	500	500	500
Miscellaneous Charges	5,650	7,500	7,500	7,000	7,000
Miscellaneous Income	24,921	10,000	10,000	10,000	10,000
Sale of Scrap Materials	1,596	1,000	1,000	1,000	1,000
Transfer In	17,011	-	-	-	-
Total Gas Service	<u>2,171,156</u>	<u>3,077,000</u>	<u>3,077,000</u>	<u>2,716,000</u>	<u>2,716,000</u>
<u>Water District No. 3</u>					
Water District #4 Contract	12,717				
Water District #4 Maintenance	8,723				
Water District #3 Service Lines	7,250	13,000	13,000	12,000	12,000
Water District #3 Maintenance	45,541	45,000	45,000	45,000	45,000
Water District #3 Management Fees	313,331	315,000	315,000	315,000	315,000
Water District #3 Reconnect Fees	3,450	3,500	3,500	3,500	3,500
Total Water Service	<u>391,013</u>	<u>376,500</u>	<u>376,500</u>	<u>375,500</u>	<u>375,500</u>
<u>Sewer</u>					
Area #1	7,815	9,000	9,000	9,000	9,000
Area #2	36,500	40,000	40,000	40,000	40,000
St. Louis	13,387	14,000	14,000	14,000	14,000
Timbedlane	61,615	50,000	50,000	64,000	64,000
Bayou Goula / Dorseyville	75,603	85,000	85,000	77,000	77,000
Patreau Sewer	26,497	30,000	30,000	30,000	30,000
Miscellaneous	63	100	100	100	100
Operating Grants	30,000				
Transfer In	-	-	-	-	-
Total Sewer	<u>251,481</u>	<u>228,100</u>	<u>228,100</u>	<u>234,100</u>	<u>234,100</u>
<u>Highway 1148</u>					
Residential Sales	86,912	100,000	100,000	100,000	100,000
Commercial Sales	3,057	4,000	4,000	4,000	4,000
Industrial Sales	12,915	14,000	14,000	14,000	14,000
Service Lines	600	600	600	-	-
Penalties	1,437	1,700	1,700	1,700	1,700
Unbilled Revenue	8,050				
Miscellaneous Income	1,927	1,500	1,500	1,500	1,500
Transfer In					
Safe Drinking Water	1,005	1,180	1,180	1,180	1,180
Total Highway 1148	<u>115,903</u>	<u>122,980</u>	<u>122,980</u>	<u>122,380</u>	<u>122,380</u>

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
<u>North Iberville Water</u>					
Property Tax	1,602				
Other Sales	157	1,000	1,000	1,000	1,000
Residential Sales	90,591	132,000	132,000	100,000	100,000
Commercial Sales	5,412	8,500	8,500	8,500	8,500
Municipal Sales	74,207	80,000	80,000	80,000	80,000
Penalties	964	1,300	1,300	1,300	1,300
Unbilled Revenue	3,953				
Miscellaneous Revenue	265	2,000	2,000	1,000	1,000
Safe Drinking Water	1,466	1,450	1,450	1,500	1,500
Interest	95	800	800	-	-
Total North Iberville Water	178,710	227,050	227,050	193,300	193,300
<u>East Iberville Water</u>					
Residential Sales	71,300		480,000	450,000	450,000
Commercial Sales	208,900		870,000	850,000	850,000
Penalties	3,882		20,000	20,000	20,000
Unbilled Revenue	115,945				
Service Charges	1,050		12,000	10,000	10,000
Lease of Lines			37,500	37,500	37,500
Miscellaneous Revenue	505			1,000	1,000
Loan Proceeds			600,000		
Interest	11	-	500	300	300
Total East Iberville Water	401,523	-	2,020,000	1,368,800	1,368,800
<u>Other Revenues</u>					
State Grants					
Contributed Capital					
Income From Meter Deposits					
Meter Deposits Interest	242	1,000	1,000	1,000	1,000
AT&T	3,163	5,000	5,000	5,000	5,000
Transfer to Bellsouth	371,678	-	-	-	-
Total Other Revenues	375,083	6,000	6,000	6,000	6,000
Total Revenues	3,884,937	4,037,630	6,057,630	5,016,080	5,016,080
<u>Expenditures</u>					
<u>Natural Gas</u>					
Gas Purchases					
Pipeline Imbalance					
Administrative Salaries	75,378	70,000	140,000	92,000	92,000
Field Salaries	369,217	395,000	395,000	300,000	300,000
Clerical Salaries	143,013	143,000	143,000	119,500	119,500
Labor Billed Out	(5,125)				
Fringe Benefits	230,057	228,000	228,000	195,000	195,000
Unemployment Insurance	2,743	5,000	5,000	4,000	4,000
Drug Screening & Medical	1,579	3,000	3,000	3,000	3,000
Dues and Subscriptions	202	700	700	700	700
Publication				500	500
Utilities Expense	5,957	9,000	9,000	7,000	7,000
Postage	41,461	35,000	40,000	26,000	26,000

Iberville Parish Council
 Plaquemine, Louisiana
 Utility Department
 2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Phones and Pagers	6,902	10,000	10,000	10,000	10,000
LA One Call	1,859	3,000	3,000	3,000	3,000
Equipment Rental	3,004	3,000	5,000	3,500	3,500
Building and Maintenance Supplies	7,461	11,000	11,000	11,000	11,000
Maintenance of Mains	10,839	12,000	12,000	12,000	12,000
Cathodic Protection	16,229	15,000	15,000	18,000	18,000
Cathodic Protection Utilities	3,431	4,000	4,000	4,000	4,000
Maintenance of Meters	17,489	15,000	15,000	15,000	15,000
Field Equipment Maintenance	5,628	12,000	12,000	15,000	15,000
Equipment Billed Out	(2,665)				
Communication Equipment Repair		1,000	5,000	1,000	1,000
Janitorial					
Machine Maintenance	11,901	11,500	15,000	12,000	12,000
Computer License	6,650	8,000	8,000	8,000	8,000
Professional Fees	74,415	35,000	35,000	35,000	35,000
Servitudes and Recordings	417	1,000	2,000	500	500
Field Site Expense	959	1,000	1,000	1,000	1,000
Worker's Compensation	17,409	19,000	19,000	14,000	14,000
Insurance	120,992	110,000	110,000	122,000	122,000
Office Supplies	5,650	6,000	6,000	6,000	6,000
Computer Supplies	4,959	6,000	6,000	6,000	6,000
Safety Equipment	1,884	2,500	2,500	2,500	2,500
Uniforms	12,385	17,500	14,000	15,000	15,000
Gas & Vehicle Maintenance	112,221	100,000	100,000	95,000	95,000
Vehicle Expenses Billed Out	(1,476)				
Miscellaneous Field Supplies	2,667	50,000	50,000	50,000	50,000
Materials Billed Out	(18,250)				
Small Tools	2,395	4,500	4,500	4,500	4,500
Natural Gas Purchase for Resale	848,737	1,500,000	1,500,000	1,200,000	1,200,000
Pipeline Imbalance					
Seminar Training	1,660	5,000	5,000	3,000	3,000
Depreciation	163,954	165,000	165,000	165,000	165,000
Amortization Expense	2,400	2,400	2,400	2,400	2,400
Debt Service Interest					
Tax on Service Lines	5,868	6,000	6,000	6,000	6,000
Miscellaneous Expense	4,186	4,000	4,000	4,000	4,000
Bad Debt Expense	(1,588)	10,000	10,000	10,000	10,000
Transfer Out					
Computer Service and Training					
Gas Leak Survey	6,900	8,300	8,300	8,300	8,300
Lease Vehicle Expense					
Bayou Blue					
IPC Maintenance Facility					
Loss on Disposal	-	-	-	-	-
Total Natural Gas	2,321,953	3,047,400	3,129,400	2,610,400	2,610,400
Sewer					
Area #1	3,694	5,000	5,000	5,000	5,000
Area #2	18,034	22,000	22,000	22,000	22,000
St. Louis	3,121	6,000	6,000	6,000	6,000
Timberlanes	164,798	35,000	35,000	35,000	35,000
Bayou Goula / Dorseyville	99,508	100,000	100,000	105,000	105,000
Salary Expense	37,186	40,000	40,000	40,000	40,000
Vehicle Expense	9,244	8,500	8,500	8,500	8,500
Materials	7,390	6,000	6,000	8,500	8,500

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Computer Supplies		1,000	1,000	1,000	1,000
Seminars					
Miscellaneous Expense	29,706	4,000	18,500	4,000	4,000
Telemetry	10,500	11,000	11,000	11,000	11,000
Depreciation	34,851	28,000	28,000	35,000	35,000
Multi-Purpose Center					
Patreau Sewer	63,938	25,000	25,000	25,000	25,000
Bad Debt Expense		5,000	5,000	5,000	5,000
Building Maintenance Sewer			4,000	4,000	4,000
Grant to City of Plaquemine					
Ella Road	-	-	-	-	-
Total Sewer	481,968	296,500	315,000	315,000	315,000
<u>Highway 1148</u>					
Water Purchased	37,211	45,000	45,000	45,000	45,000
Office Supplies	580	1,100	1,100	1,000	1,000
Computer Supplies					
Safe Drinking Water	904	1,150	1,150	1,150	1,150
Field Supplies	31	5,000	5,000	3,000	3,000
Depreciation	26,947	22,500	22,500	30,000	30,000
Water Testing	350	1,000	1,000	1,000	1,000
Dues & Subscriptions	614	700	700		
Publications				700	700
Servinide & Recordings					
Bad Debt Expense		5,000	5,000	5,000	5,000
Materials					
Miscellaneous	-	1,000	1,000	1,000	1,000
Total Highway 1148	66,638	82,450	82,450	87,850	87,850
<u>Water District No. 3</u>					
Field Employee Salaries				95,000	95,000
Clerical Salaries				29,500	29,500
Fringe Benefits				35,000	35,000
Unemployment Insurance				1,000	1,000
Workers Compensation				5,000	5,000
Postage				16,000	16,000
Vehicle Supplies				25,000	25,000
Miscellaneous Materials and Supplies	756	45,000	45,000	45,000	45,000
WD4 Misc. Materials & Supplies	77	-	-	-	-
Total Water	833	45,000	45,000	251,500	251,500
<u>North Iberville Water</u>					
Dues & Subscriptions	811	1,000	1,000		
Publications				1,000	1,000
Utilities	10,610	26,000	26,000	15,000	15,000
Repairs & Maintenance	5,324	18,000	18,000	18,000	18,000
Telemetry Expense	6,188	9,000	9,000	9,000	9,000
Professional Services	4,995	3,000	4,500	5,000	5,000
Field Site Collection	119	100	100	250	250
Insurance	5,545	11,000	11,000	6,000	6,000
Office Supplies	265		500	500	500
Computer Supplies	135		-	-	-
Water Testing	350	1,500	1,500	1,000	1,000
Depreciation	91,810	116,000	116,000	100,000	100,000
Chlorine Expense	4,374	9,000	9,000	7,000	7,000
Miscellaneous	61	1,000	1,000	1,000	1,000
Safe Drinking Water	1,325	1,400	1,400	1,400	1,400

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2014 Budget

	2012 Actual	2013 Original	2013 Revised	2014 Request	2014 Budget
Miscellaneous Materials & Supplies	31	1,000	4,000	1,000	1,000
Bad Debt Expense	-	1,000	1,000	1,000	1,000
Total North Iberville Water	<u>131,941</u>	<u>199,000</u>	<u>204,000</u>	<u>167,150</u>	<u>167,150</u>
<u>East Iberville Water</u>					
Regular Wages and Salaries	5,633				
Clerical Salaries			30,000	50,000	50,000
Fringe Benefits			7,000	10,000	10,000
Unemployment Insurance			1,000	1,000	1,000
Dues and Subscriptions	1,447				
Publications			1,000	1,000	1,000
Utilities	5,827		25,000	25,000	25,000
Telephone Expense	770		4,000	4,000	4,000
Contract Operations	39,341		138,000	150,000	150,000
Service Charges	3,038				
Repairs and Maintenance	25,469		50,000	50,000	50,000
Telemetry Expense	1,500		6,000	6,000	6,000
Professional Services	4,470		50,000	40,000	40,000
Workers Compensation			300	500	500
Insurance	4,432		30,000	15,000	15,000
Office Supplies	(195)		1,500	1,500	1,500
Water Testing				1,000	1,000
Water Purchase for Resale	159,272		700,000	700,000	700,000
Depreciation	62,544		160,000	160,000	160,000
Board of Commissioners	(651)				
Debt Service Interest			1,300	8,700	8,700
Miscellaneous	961		1,500	1,500	1,500
Bad Debt Expense	-		3,000	3,000	3,000
Total East Iberville Water	<u>313,858</u>	<u>-</u>	<u>1,209,600</u>	<u>1,228,200</u>	<u>1,228,200</u>
<u>Other Expenditures</u>					
AT&T Miscellaneous		200	200	200	200
Transfer out to Bellsonth	371,678				
Meter Deposit Miscellaneous		110	110		
Transfer to Utility Department	17,011				
Meter Deposit Office Supplies	62	-	-	110	110
Total Other Expenditures	<u>388,751</u>	<u>310</u>	<u>310</u>	<u>310</u>	<u>310</u>
<u>Capital Expenditures</u>					
8" Portable Water Pump		35,000	35,000		
Vehicles		60,000	60,000	60,000	60,000
Sewer Repairs Dorseyville		150,000	150,000		
Building East Iberville				600,000	600,000
Line Extensions	-	10,000	10,000	50,000	50,000
Total Capital Expenditures	<u>-</u>	<u>255,000</u>	<u>255,000</u>	<u>710,000</u>	<u>710,000</u>
Total Expenditures:	<u>3,705,942</u>	<u>3,925,660</u>	<u>5,240,760</u>	<u>5,370,410</u>	<u>5,370,410</u>
Total Revenues vs. Expenditures	178,995	111,970	816,870	(354,330)	(354,330)
Special Items	6,627,018	-	-	-	-
Beginning Fund Balance	<u>6,177,782</u>	<u>6,165,731</u>	<u>12,983,802</u>	<u>12,983,802</u>	<u>12,983,802</u>
Ending Fund Balance	<u>\$ 12,983,802</u>	<u>\$ 6,277,701</u>	<u>\$ 13,800,672</u>	<u>\$ 12,629,472</u>	<u>\$ 12,629,472</u>

**This page contains
no financial data.**



Statistical Information



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

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Fund										
Non Spendable	\$ 455,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	150,000	150,000								
Unassigned	1,820,624	2,848,356								
Reserved			150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Unreserved	-	-	4,110,875	2,958,472	1,950,540	2,241,647	2,786,465	2,285,702	2,660,070	2,898,368
Total General Fund	\$ 2,425,641	\$ 2,998,356	\$ 4,260,875	\$ 3,108,472	\$ 2,100,540	\$ 2,391,647	\$ 2,936,465	\$ 2,435,702	\$ 2,810,070	\$ 3,049,368
Drainage Maintenance										
Non Spendable	\$ 45,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	1,809,494	1,457,592								
Unreserved	-	-	1,532,173	769,107	1,152,445	1,476,581	1,686,349	2,416,695	2,601,816	2,613,280
Total Drainage Maintenance	\$ 1,854,626	\$ 1,437,592	\$ 1,532,173	\$ 769,107	\$ 1,152,445	\$ 1,476,581	\$ 1,686,349	\$ 2,416,695	\$ 2,601,816	\$ 2,613,280
Public Building Maintenance										
Non Spendable	\$ 196,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	372,785	176,712								
Unreserved	-	-	410,183	268,294	314,504	580,428	576,587	712,472	787,700	562,400
Total Public Building Maintenance	\$ 568,800	\$ 176,712	\$ 410,183	\$ 268,294	\$ 314,504	\$ 580,428	\$ 576,587	\$ 712,472	\$ 787,700	\$ 562,400
Sales Tax Roads										
Non Spendable	\$ 75,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	1,331,576	176,712								
Unreserved	-	-	1,005,841	2,555,738	2,124,739	2,297,209	2,598,682	1,678,446	1,114,253	1,449,607
Total Sales Tax Roads	\$ 1,407,183	\$ 176,712	\$ 1,005,841	\$ 2,555,738	\$ 2,124,739	\$ 2,297,209	\$ 2,598,682	\$ 1,678,446	\$ 1,114,253	\$ 1,449,607
Solid Waste										
Non Spendable	\$ 35,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2,159,263	2,655,495								
Unreserved	-	-	3,200,129	2,978,814	3,268,569	3,858,813	3,583,460	3,262,110	4,322,828	4,623,312
Total Solid Waste	\$ 2,194,608	\$ 2,655,495	\$ 3,200,129	\$ 2,978,814	\$ 3,268,569	\$ 3,858,813	\$ 3,583,460	\$ 3,262,110	\$ 4,322,828	\$ 4,623,312
Sales Tax Bond Debt Service										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	1,455,128	1,429,125								
Unreserved	-	-	1,404,410	1,349,719	843,016	697,018	-	-	-	-
Total Sales Tax Bond Debt Service	\$ 1,455,128	\$ 1,429,125	\$ 1,404,410	\$ 1,349,719	\$ 843,016	\$ 697,018	\$ -	\$ -	\$ -	\$ -
Other Governmental Funds										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Restricted	4,451,531	4,211,581								
Committed	2,546,097	655,912								
Assigned		179,675								
Unassigned		2,848,365								
Reserved										
Debt service funds										
Unreserved for:										
Debt service funds			1,094,470	2,649,608	2,134,239	2,001,743	175,459	58,942	58,691	
Special revenue funds			2,826,772	2,694,570	3,139,367	3,716,285	3,838,391	3,416,976	3,133,123	2,703,057
Capital project funds			425,845	1,242,855	1,745,627	490,075	167,847	22,279	780,300	945,137
Total Other Governmental Funds	<u>\$ 6,997,628</u>	<u>\$ 7,895,533</u>	<u>\$ 4,347,087</u>	<u>\$ 6,587,033</u>	<u>\$ 7,019,233</u>	<u>\$ 6,208,103</u>	<u>\$ 4,181,697</u>	<u>\$ 3,498,197</u>	<u>\$ 3,972,114</u>	<u>\$ 3,648,174</u>

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

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	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Revenues										
Taxes	\$ 20,253,060	\$ 19,872,597	\$ 23,473,106	\$ 19,943,819	\$ 17,468,818	\$ 16,528,679	\$ 14,758,158	\$ 10,552,060	\$ 10,527,213	\$ 10,530,434
Licenses and permits	395,372	508,381	592,745	376,554	375,264	399,061	320,205	295,796	264,860	271,768
Intergovernmental revenue	9,028,857	9,840,661	7,663,638	9,149,559	9,685,506	9,047,682	8,448,878	7,266,554	8,034,127	6,377,780
Charges for services	490,212	509,309	477,572	498,568	500,962	975,747	828,576	804,576	379,904	394,217
Use of money and property	36,285	48,285	75,674	113,605	279,149	1,097,627	575,006	423,981	213,479	162,451
Insurance fees	1,612,278	1,574,727	1,546,840	1,909,704	1,553,733	1,170,895	1,034,353	948,062	906,624	886,862
Other revenues	2,364,294	2,226,453	2,154,371	2,529,553	2,240,180	2,166,200	1,981,564	1,615,453	1,721,439	1,120,831
In-kind	140,544	597,347	548,882	596,435	576,893	598,600	630,350	711,634	729,048	1,096,647
Fines and forfeitures	526,337	691,667	998,976	751,636	582,583	272,169	437,526	234,361	576,716	627,664
Total revenues	<u>34,847,139</u>	<u>35,869,427</u>	<u>37,531,804</u>	<u>35,871,231</u>	<u>35,263,088</u>	<u>32,256,660</u>	<u>28,994,416</u>	<u>22,852,257</u>	<u>25,355,410</u>	<u>21,468,654</u>
Expenditures										
General government	8,052,286	8,541,264	6,600,440	6,700,023	6,465,510	5,890,528	5,381,130	5,082,815	4,562,578	4,393,944
Housing assistance										
Public safety	3,935,294	4,148,103	4,035,605	3,499,318	3,708,075	3,240,461	2,977,727	2,591,534	2,324,778	2,172,544
Public works	9,437,114	9,793,571	9,465,572	11,901,968	13,013,274	8,351,042	7,847,166	7,866,029	6,900,451	5,799,913
Health & welfare	4,510,898	5,778,250	3,813,661	5,211,592	4,654,523	4,041,184	3,596,988	4,662,453	4,908,675	4,372,005
Culture & recreation	690,193	701,624	647,046	409,070	355,958	378,185	302,246	298,298	132,134	73,617
Economic development	237,061	256,880	267,723	184,464	186,565	215,040	187,787	193,043	181,282	195,370
Capital outlay	4,307,305	6,265,107	10,177,570	13,288,974	7,856,415	15,550,124	5,699,846	6,298,718	4,552,291	4,217,523
Debt service	2,095,772	2,051,823	2,145,539	1,764,434	1,532,383	790,142	907,686	741,265	596,578	161,100
Other Expenditures										127,621
In-kind		597,347	548,882	596,435	576,895	598,600	630,350	711,634	729,048	1,096,647
Total expenditures	<u>33,265,923</u>	<u>38,153,969</u>	<u>39,641,838</u>	<u>43,556,238</u>	<u>38,347,594</u>	<u>37,055,306</u>	<u>27,550,926</u>	<u>28,445,787</u>	<u>24,887,615</u>	<u>22,610,288</u>
Excess of revenues over (under) expenditures	1,583,216	(2,284,542)	(2,110,034)	(7,685,047)	(5,084,506)	(4,798,646)	1,463,490	(5,593,530)	(1,532,205)	(1,141,634)
Other Financing Sources (Uses)										
Transfers in	1,213,341	1,919,979	5,069,749	4,469,822	4,224,757	5,390,795	3,067,082	3,280,524	2,823,955	2,064,687
Loan proceeds				8,970,000		12,000,000		3,122,644	233,511	1,155,000
Transfers out	(1,213,341)	(1,919,979)	(5,069,749)	(4,469,822)	(4,224,757)	(5,390,795)	(3,067,082)	(3,280,524)	(2,823,955)	(2,064,687)
Sale of fixed assets			20,771	66,100	2,814	59,945	50,822	27,250	18,087	13,674
Total other financing sources (uses)			20,771	9,036,100	2,814	12,059,945	50,822	3,149,874	251,598	1,168,674
Net change in fund balances	<u>\$ 1,583,216</u>	<u>\$ (2,264,542)</u>	<u>\$ (2,089,263)</u>	<u>\$ 1,351,053</u>	<u>\$ (5,081,692)</u>	<u>\$ 7,261,299</u>	<u>\$ 1,514,312</u>	<u>\$ (2,443,656)</u>	<u>\$ (1,282,607)</u>	<u>\$ 27,040</u>
Debt service as a percentage of noncapital expenditures	7.25%	6.44%	7.28%	5.83%	5.03%	3.36%	4.16%	3.35%	2.93%	0.88%

Iberville Parish Council
 Plaquemine, Louisiana
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
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	3,575,475	16,112,948	255,396	\$ 19,943,819	6,551,719	2,456,598	141,043		\$ 9,149,360
2010	3,998,818	19,218,087	256,201	\$ 23,473,106	4,554,343	2,857,004	252,291		\$ 7,663,638
2011	3,104,135	16,505,970	262,492	\$ 19,872,597	5,199,893	4,493,257	147,511		\$ 9,840,661
2012	4,953,675	15,040,162	259,223	\$ 20,253,060	6,314,650	2,562,271	151,936		\$ 9,028,857
2013 (*)	5,075,000	17,608,550	260,000	\$ 22,943,550	5,225,954	1,741,183	156,523		\$ 7,123,660
2014 (*)	5,190,000	14,979,400	250,000	\$ 20,419,400	12,265,501	1,748,050	158,858		\$ 14,172,409

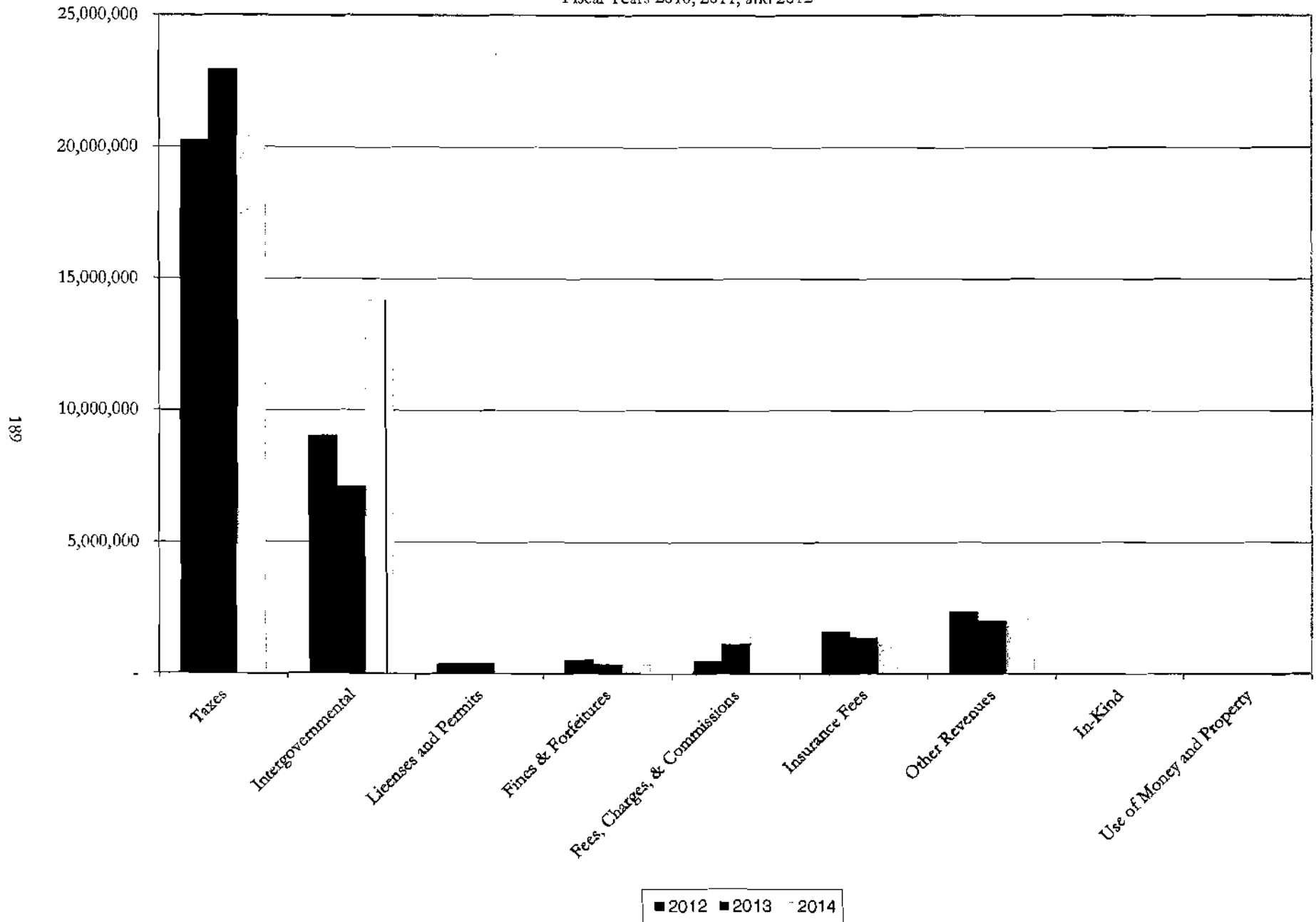
Fiscal Year	Licenses and Permits	Fines & Forfeitures	Fees, Charges, & Commissions	Interest	Insurance Fees	Other Revenues	In-Kind	Use of Money and Property	TOTAL GOVERNMENT REVENUES
2005	295,796	234,361	804,376		948,062	1,615,453	711,634	423,981	\$ 22,852,257
2006	320,205	437,326	828,576		1,034,353	1,981,564	630,350	575,006	\$ 28,994,416
2007	399,061	272,169	975,747		1,170,895	2,166,200	598,600	1,097,627	\$ 32,256,660
2008	375,264	131,037	945,286		1,553,733	2,247,402	576,893	279,149	\$ 33,263,085
2009	376,554	163,251	1,086,953		1,909,704	2,529,553	596,435	115,603	\$ 35,871,232
2010	592,745	998,976	477,572		1,546,840	2,154,371	548,882	75,674	\$ 37,531,804
2011	508,381	691,667	509,509		1,574,727	2,226,453	597,347	48,285	\$ 35,869,427
2012	395,272	526,337	490,212		1,612,278	2,364,294	140,544	36,285	\$ 34,847,139
2013 (*)	372,000	350,753	1,160,000		1,400,000	2,037,785		24,850	\$ 35,412,598
2014 (*)	372,000	350,753	2,103,048		1,400,000	2,112,067		24,850	\$ 40,954,527

Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2013 Revised Budget and 2014 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 2010, 2011, and 2012



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
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	6,600,440		4,035,605	9,465,572	5,813,661	647,046
2011	8,541,264		4,148,103	9,793,571	5,778,250	701,624
2012	8,052,286		3,935,294	9,437,114	4,510,898	690,193
2013 (*)	8,008,413		3,586,208	8,944,252	2,611,700	827,289
2014 (*)	8,876,667		3,484,292	9,187,373	2,663,544	801,854

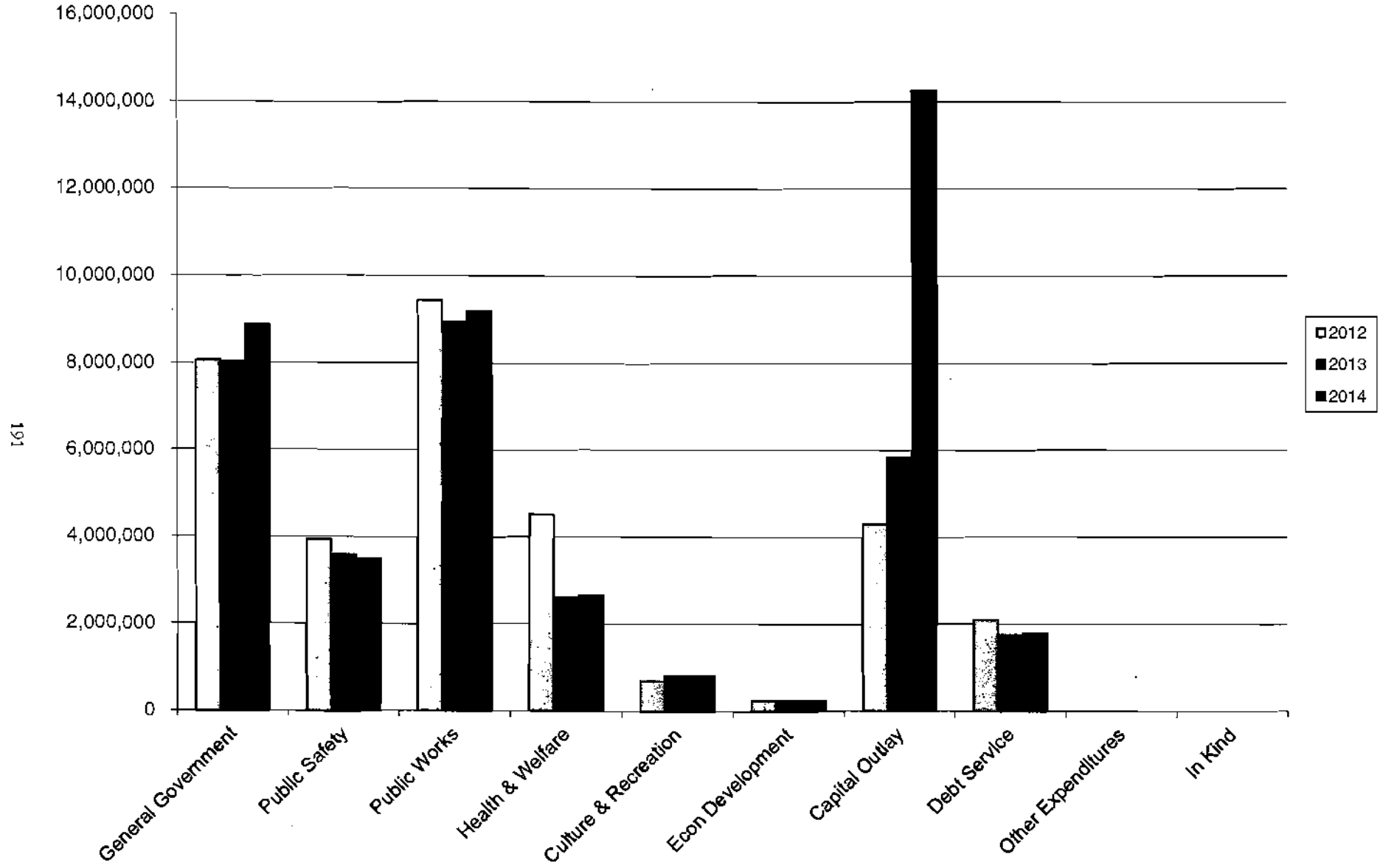
Fiscal Year	Economic Development	Capital Outlay	Debt Service	Other Expenditures	In Kind	TOTAL GOVERNMENT EXPENSES
2005	193,043	6,298,718	741,265		711,634	28,445,787
2006	187,787	5,699,846	907,686		630,350	27,530,926
2007	215,040	13,550,124	790,142		598,600	37,041,087
2008	186,563	7,856,415	1,532,383		576,893	38,347,594
2009	196,797	13,347,425	1,769,032		573,919	43,819,593
2010	207,723	10,177,570	2,145,339		548,882	39,641,838
2011	256,880	6,265,107	2,051,823		597,347	38,133,969
2012	237,061	4,307,305	2,093,772			33,263,923
2013 (*)	234,746	5,837,699	1,751,220			31,801,527
2014 (*)	234,321	14,250,750	1,790,266			41,289,067

Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2013 Revised Budget and 2014 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 2010, 2011, and 2012



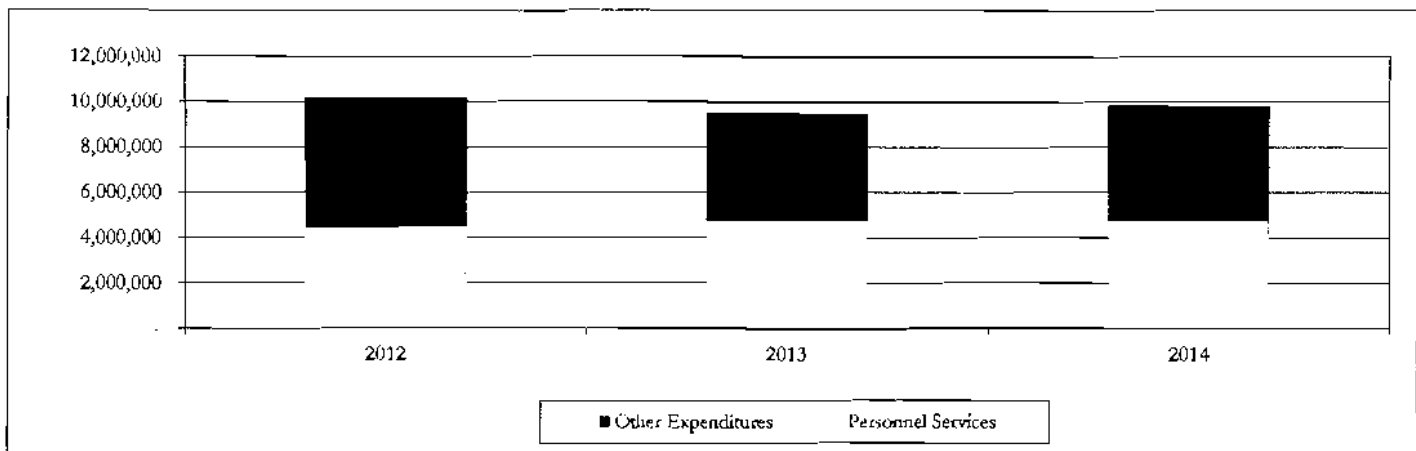
Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2014 Budget

General Fund Expenditures

	2012 Actual	2013 Original	Requested	2014 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	3,219,971	3,543,464	3,429,171	3,429,171	34.9%
Overtime Salaries and Wages	70,696				0.0%
Part-time Salaries and Wages	71,746				0.0%
Employee Benefits	1,107,649	1,220,573	1,341,240	1,341,240	13.7%
	\$ 4,470,062	\$ 4,764,037	\$ 4,770,411	\$ 4,770,411	48.6%

Other Expenditures:					
Utilities	49,565	45,300	54,000	54,000	0.6%
General Supplies	163,936	138,120	169,245	169,245	1.7%
Vehicle Supplies	51,538	45,000	45,800	45,800	0.5%
Feeding and Maintenance of Prisoners	132,936	120,000	127,500	127,500	1.3%
Professional Services	421,972	253,900	384,156	384,156	3.9%
Liability, Property, and Auto Insurance	54,070	47,550	49,450	49,450	0.5%
Seminars and Travel	51,454	82,493	81,948	81,948	0.8%
Operating Transfers	351,960	215,000	240,000	250,000	2.5%
Acquisition of Equipment	29,753	26,000	35,500	61,500	0.6%
Other	4,402,922	3,739,694	3,860,363	3,823,013	38.9%
	\$ 5,710,106	\$ 4,713,057	\$ 5,047,962	\$ 5,046,612	51.4%

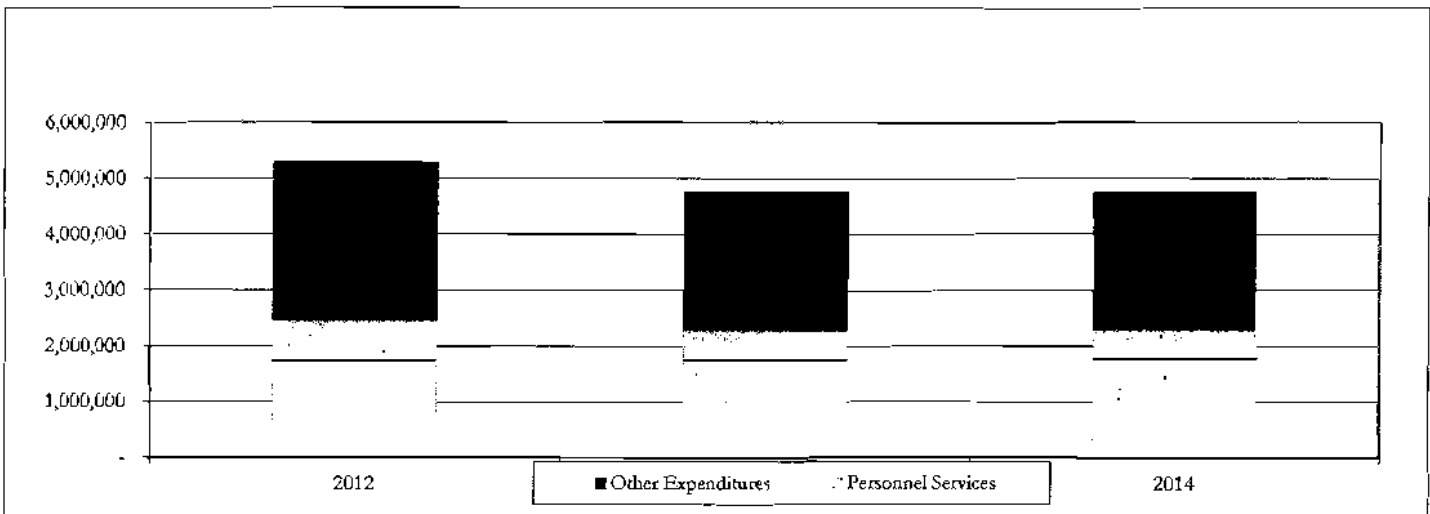
Total General Fund Expenditures	\$ 10,180,168	\$ 9,477,094	\$ 9,818,373	\$ 9,817,023	100%
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Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2014 Budget

Department of Public Works

	2012 Actual	2013 Original	Requested	2014 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	1,606,356	1,569,283	1,570,674	1,570,674	32.9%
Overtime Salaries and Wages	49,300				0.0%
Employee Benefits	808,581	708,095	729,025	729,025	15.3%
	\$ 2,464,337	\$ 2,277,378	\$ 2,299,699	\$ 2,299,699	48.2%
Other Expenditures:					
Utilities	90,623	86,000	86,000	86,000	1.8%
General Supplies	87,309	25,600	81,200	81,200	1.7%
Vehicle/Equipment Supplies and Maint.	1,280,786	1,195,000	1,194,000	1,194,000	25.0%
Road and Drainage Materials	193,159	312,000	320,000	320,000	6.7%
Liability, Property, and Auto Insurance	228,279	202,000	220,500	220,500	4.6%
Construction in Progress					0.0%
Acquisition of Equipment	69,107	50,000	100,000	100,000	2.1%
Transfers	365,744				0.0%
Other	522,123	608,065	465,565	465,565	9.8%
	\$ 2,837,130	\$ 2,478,665	\$ 2,467,265	\$ 2,467,265	51.8%
Total DPW Expenditures	\$ 5,301,367	\$ 4,756,043	\$ 4,766,964	\$ 4,766,964	100%



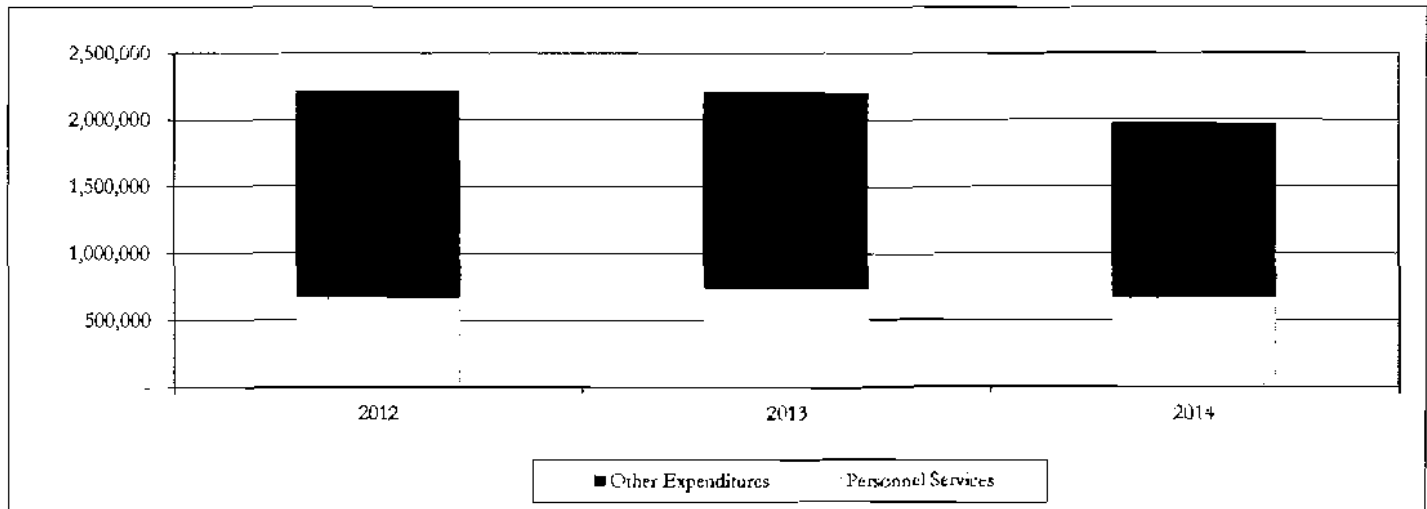
Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2014 Budget

Department of Public Building Maintenance

	2012 Actual	2013 Original	Requested	2014 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	458,400	521,646	465,671	465,671	23.6%
Overtime Salaries and Wages	16,193				0.0%
Employee Benefits	200,650	217,072	212,548	212,548	10.8%
	\$ 675,243	\$ 738,718	\$ 678,219	\$ 678,219	34.4%

Other Expenditures:					
Utilities	375,095	357,500	373,000	373,000	18.9%
General Supplies	72,560	38,100	66,000	66,000	3.3%
Vehicle/Equipment Supplies and Maint.	25,286	22,500	22,070	22,070	1.1%
Maintenance Buildings and Grounds	572,113	226,000	304,900	304,900	15.5%
Liability, Property, and Auto Insurance	381,150	390,700	435,400	435,400	22.1%
Acquisition of Equipment & Capital Outlay	10,780	35,000	30,000	30,000	1.5%
Other	103,448	400,750	63,210	63,210	3.2%
	\$ 1,540,432	\$ 1,470,550	\$ 1,294,580	\$ 1,294,580	65.6%

Total PBM Expenditures	\$ 2,215,675	\$ 2,209,268	\$ 1,972,799	\$ 1,972,799	100%
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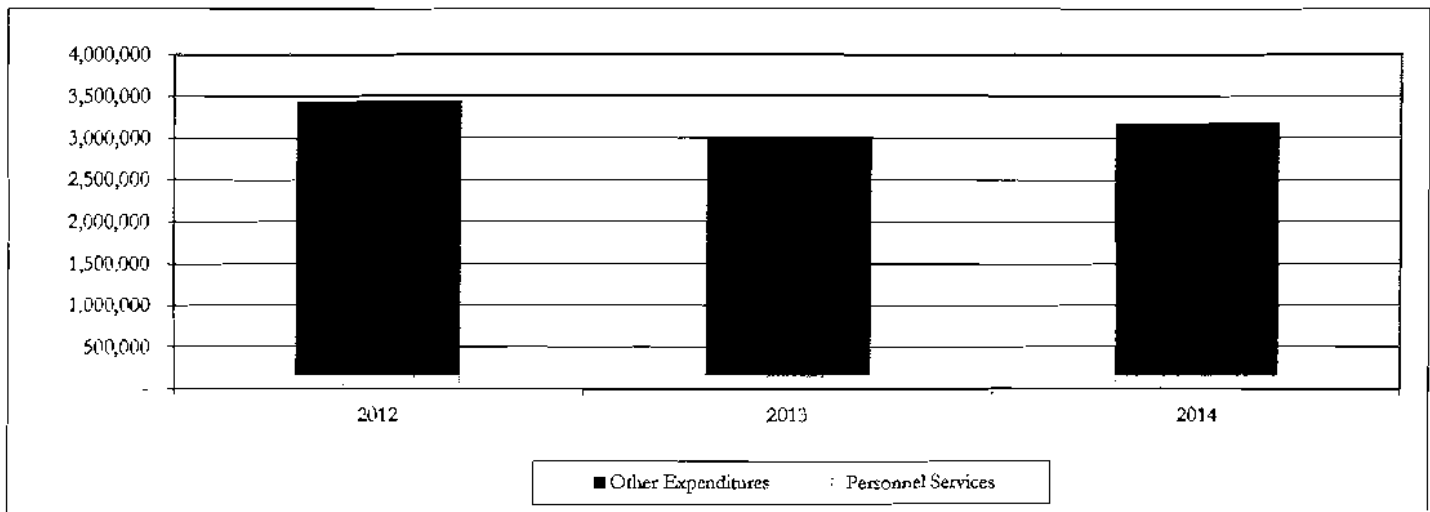
Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2014 Budget

Department of Solid Waste

	2012 Actual	2013 Original	Requested	2014 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	118,248	118,248	120,099	120,099	3.8%
Overtime Salaries and Wages	2,924				0.0%
Employee Benefits	50,481	52,210	56,090	56,090	1.8%
	\$ 171,653	\$ 170,458	\$ 176,189	\$ 176,189	5.6%

Other Expenditures:					
Contractual Services	65,826	49,909	49,909	49,909	1.6%
Solid Waste Boom Truck	502,635	456,077	456,077	477,100	15.0%
Solid Waste Residential	2,332,049	2,115,056	2,115,056	2,240,164	70.6%
Solid Waste Recycling	17,674	20,000	20,000	20,000	0.6%
Solid Waste Parish Wide Clean-up	2,972				0.0%
Solid Waste Other	119,018	75,000	75,000	75,000	2.4%
Other	224,712	127,500	135,000	135,000	4.3%
	\$ 3,264,886	\$ 2,843,542	\$ 2,851,042	\$ 2,997,173	94.4%

Total Solid Waste Expenditures	\$ 3,436,539	\$ 3,014,000	\$ 3,027,231	\$ 3,173,362	100%
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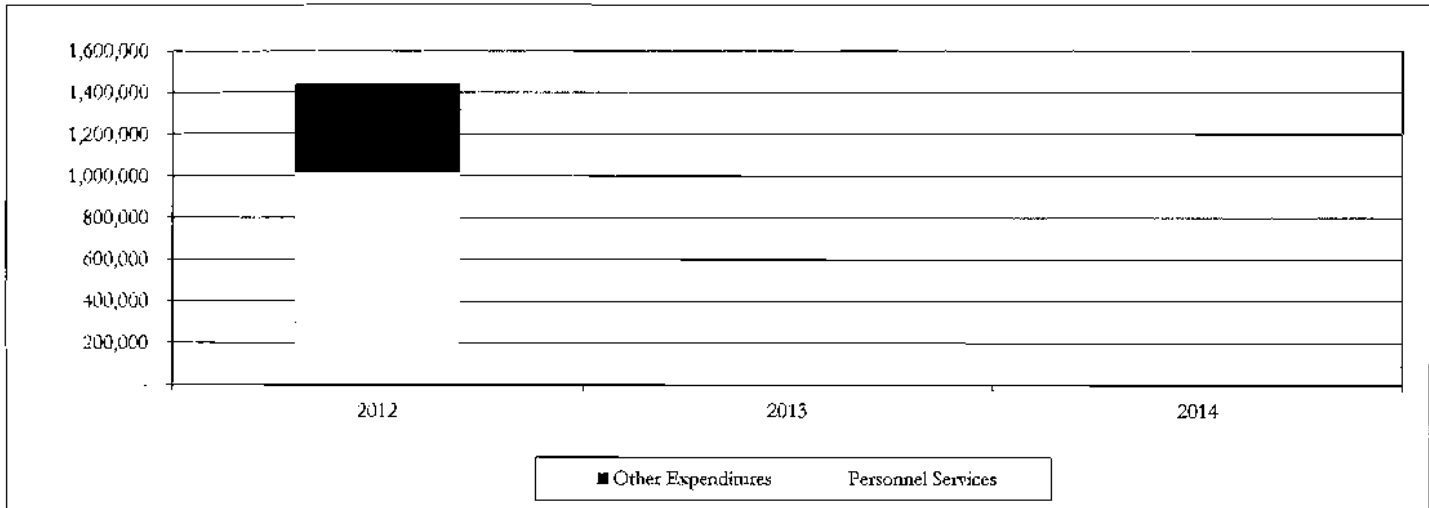
Iberville Parish Council
Plaquemine, Louisiana
Summary of Expenditures by Department
2014 Budget

Head Start Centers and Administration

	2012 Actual	2013 Original	Requested	2014 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	775,792				0.0%
Overtime Salaries and Wages	2,482				0.0%
Employee Benefits	241,314				0.0%
	\$ 1,019,588	\$ -	\$ -	\$ -	0.0%

Other Expenditures:					
Utilities	40,081				0.0%
General Supplies	83,950				0.0%
Vehicle Fuel	21,639				0.0%
Buildings and Grounds	8,891				0.0%
Liability, Property, and Auto Insurance	22,030				0.0%
Professional Services	4,698				0.0%
Seminars and Travel	2,460				0.0%
Other	240,639				0.0%
	\$ 424,388	\$ -	\$ -	\$ -	0.0%

Total Head Start Expenditures (Net In-Kind)	\$ 1,443,976	\$ -	\$ -	\$ -	0%
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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>
2003	327,140,948	37,671,860	289,469,088	#REF!
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%
2009	453,149,597	44,327,667	408,824,930	-0.32%
2010	456,799,367	44,608,819	412,190,548	0.80%
2011	469,332,572	44,984,992	424,347,580	2.67%
2012	535,974,437	45,812,305	490,162,132	12.43%

CLASSIFICATION ANALYSIS

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Public Service Property</u>
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
2009	514,569,592	110,341,157	266,484,340	76,332,430
2010	456,799,367	111,543,817	267,159,640	78,095,910
2011	469,332,572	112,085,287	273,048,505	84,198,780
2012	535,974,437	116,230,602	305,617,415	114,126,420

Source: Iberville Parish Assessor's Office

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

Fiscal Year	Real Property		Personal Property		Public Service Property		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	Less: Exemptions Real Property	Assessed Value	Estimated Real Value	
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%
2009	171,721,367	1,717,213,670	266,515,795	1,774,995,195	76,332,430	305,329,720	44,348,857	514,569,592	3,753,189,728	14%
2010	111,543,817	1,115,438,170	267,159,640	1,779,283,202	78,095,910	312,383,640	44,608,819	456,799,367	3,162,496,193	14%
2011	112,085,287	1,120,852,870	273,048,505	1,818,503,043	84,198,780	336,795,120	44,984,992	469,332,572	3,231,166,041	15%
2012	116,230,602	1,162,306,020	305,617,415	2,035,411,984	114,126,420	456,505,680	45,812,305	535,974,437	3,608,411,379	15%

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
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	6,353,501	6,207,121	98%	-	6,207,121	98%
2010	6,918,953	6,657,935	96%	-	6,657,935	96%
2011	6,150,928	5,695,769	93%	160,997	5,856,766	95%
2012	8,606,560	8,514,085	99%	-	8,514,085	99%
2013 (*)	8,949,515	8,502,039	95%	-	8,502,039	95%
2014 (**)	9,039,010	8,587,060	95%	-	8,587,060	95%

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Source: Iberville Parish Assessor's Office Grand Recap Reports

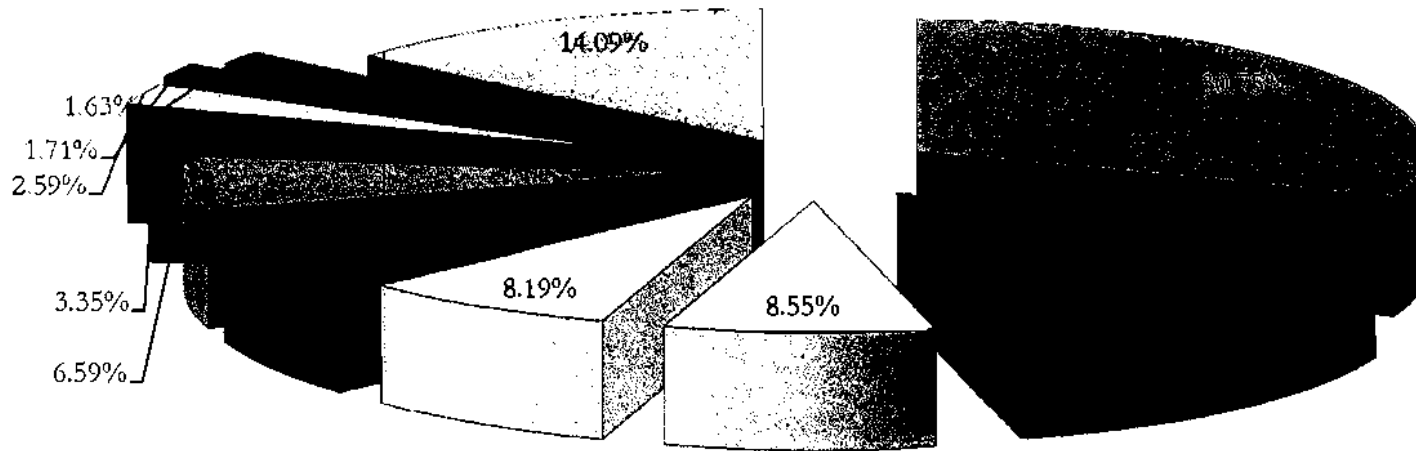
- (1) Includes the general fund, special revenue funds, capital outlay, debt service funds and governmental component units.
- (2) Taxes collected beyond assessed tax levy are considered delinquent tax collections from prior year tax levy.
- (*) The 2013 Collections is an estimate based on a 95% collection rate. Proceeds from the 2013 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, 2012

<u>Taxpayer</u>	<u>Rank</u>	2012	
		<u>Assessed Valuation</u>	<u>Percentage of total Assessed Valuation</u>
Dow Chemical Company	1	\$ 111,562,080	30.75%
Entergy	2	55,869,930	15.40%
Georgia Gulf Corporation	3	31,006,640	8.55%
Sygenta	4	29,708,850	8.19%
Acadian Gas	5	25,918,610	7.14%
CosMar Company	6	23,892,750	6.59%
FINA/Totl Petrochemicals	7	12,154,600	3.35%
Mexichem Flyor, Inc.	8	9,405,820	2.59%
Southern Natural Gas	9	6,212,160	1.71%
Shintec	10	5,929,490	1.63%
		311,660,930	85.91%
Other		51,094,840	14.09%
		<u>\$ 362,755,770</u>	<u>100.00%</u>

Source : Iberville Parish Assessor's Office

Iberville Parish Council
 Plaquemine, Louisiana
Principal Taxpayers
 (2012 Assessed Valuation)



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■ Dow Chemical Company	■ Entergy	■ Georgia Gulf Corporation	■ Sygenta
■ Acadian Gas	■ CosMar Company	■ FINA/Totl Petrochemicals	■ Mexichem Floyr, Inc.
■ Southern Natural Gas	■ Shintec	■ Other	

Iberville Parish Council
Plaquemine, Louisiana
Indebtedness Statement

General Government Long-Term Debt

10/15/13

\$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.	\$ 47,259
\$200,000 April 04, 2013 Bayou Blue Fire Department equipment purchase capital lease payable due in quarterly installments through May 1, 2018 in quarterly installments of \$10,607 at an interest of rate of 1.9% per annually. Retirements are made from the Bayou Blue Fire Department Special Revenue Fund.	\$ 190,829
\$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.	\$ 9,785,000
\$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.	\$ 7,195,000
\$600,000 April 16, 2013 Limited Tax Certificates of Indebtedness, Series 2013 due in annual principal installments due on March 1, 2014 until March 1, 2023; interest at 1.93 semiannually. Retirements are made from the Utility Department Enterprise Fund.	\$ 600,000
Total General Government Long-Term Debt	<u>\$17,818,088</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
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
2009	32,505	453,149,597	20,565,000	1,718,029	18,846,971	4.16%	580
2010	33,387	456,799,367	19,760,000	2,147,513	17,612,487	3.86%	528
2011	33,292	469,332,572	18,880,000	2,621,589	16,258,411	3.46%	488
2012	33,228	535,974,437	17,955,000	2,200,425	15,754,575	2.94%	474

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

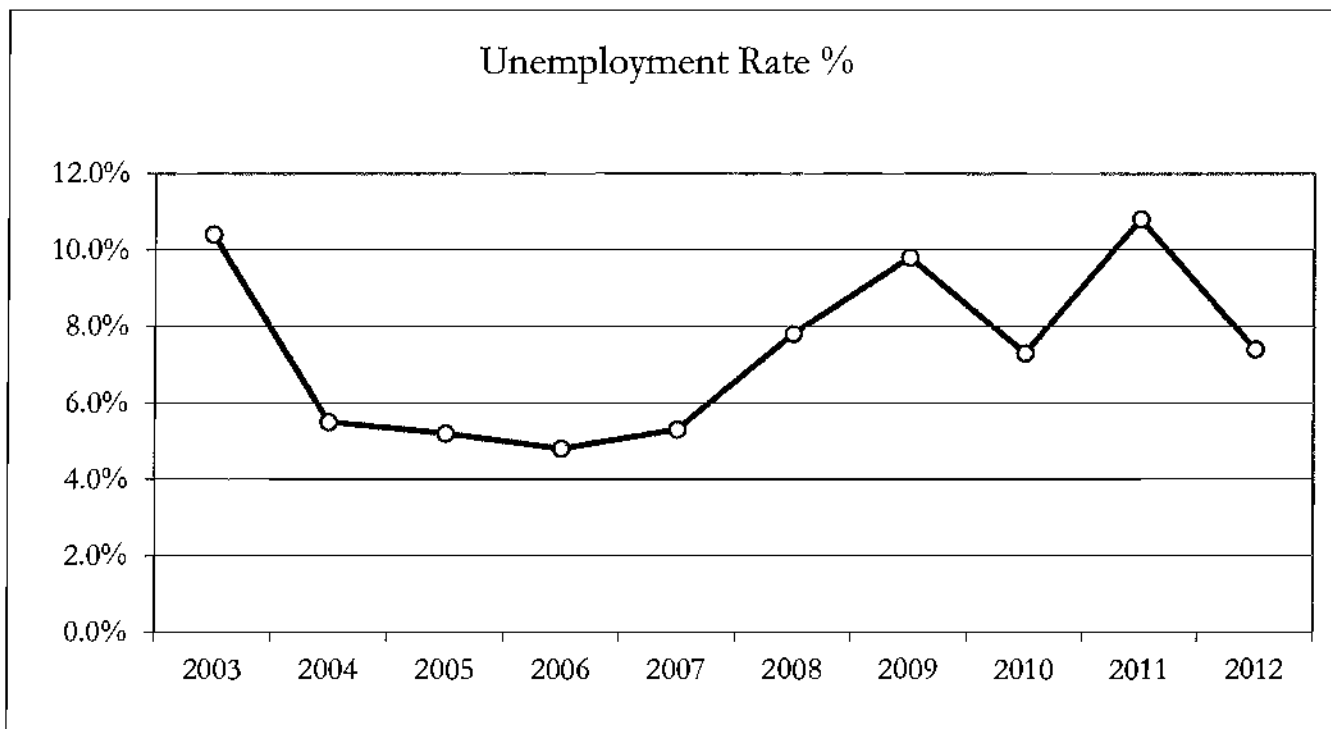
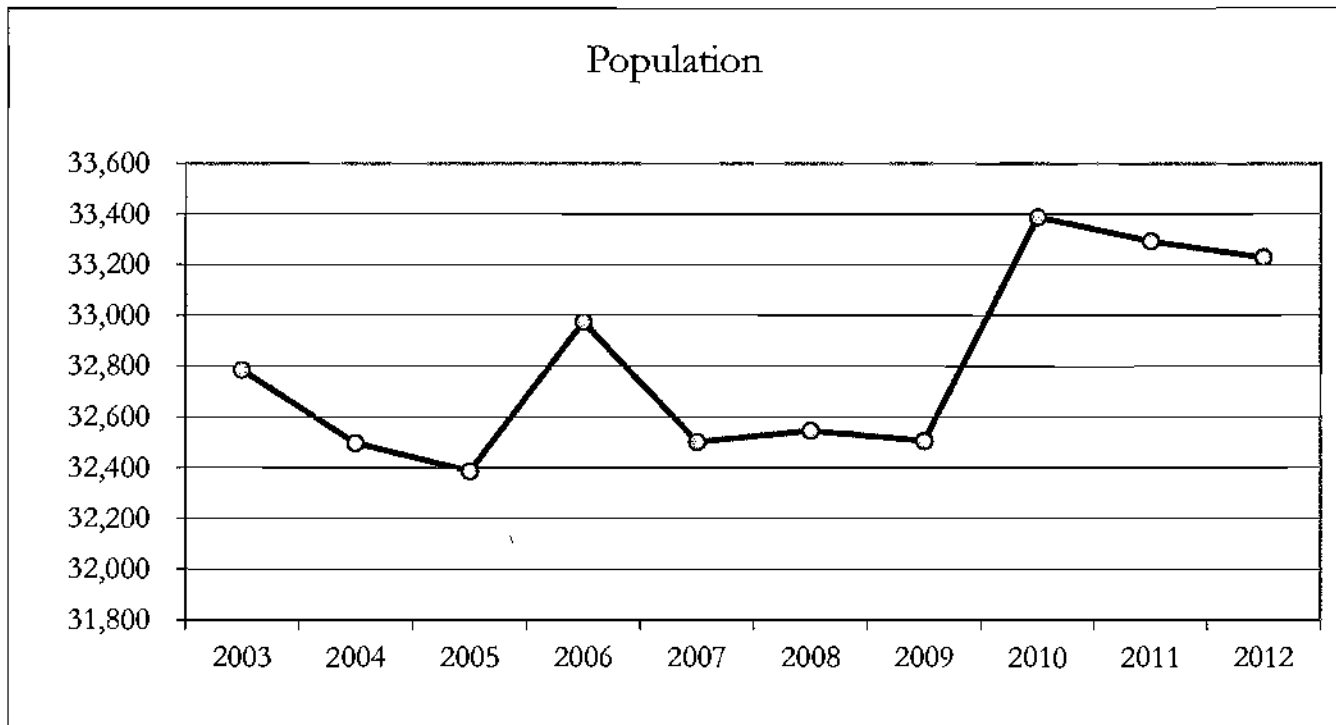
Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

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

Iberville Parish				
<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Personal Income</u> (thous. of dollars)	<u>Per Capita Income</u>	<u>Unemployment Rate %</u>
2003	32,785	705,162	21,563	10.4%
2004	32,497	749,304	23,186	5.5%
2005	32,386	715,052	22,234	5.2%
2006	32,974	860,764	26,175	4.8%
2007	32,501	940,666	28,579	5.3%
2008	32,545	1,028,138	31,251	7.8%
2009	32,505	1,035,320	31,851	9.8%
2010	33,387	1,102,353	33,042	7.3%
2011	33,292	1,055,547	31,706	10.8%
2012	33,228	1,108,196	33,351	7.4%

Source: Louisiana Department of Labor
 US Department of Commerce

Iberville Parish Council
Plaquemine, Louisiana
Demographics
Last Ten Fiscal Years



**This page contains
no financial data.**

GLOSSARY



Iberville Parish Council
Plaquemine, Louisiana
Glossary
2014 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.

Appropriation. Money that must be used in a particular way, according to an official decision.

Approved Budget. The budget which has been approved by full council, adjusted to reflect in year virements.

ARC. Association of Retarded Citizens.

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

Balanced Budget. A situation in financial planning or the budgeting process where total revenues are equal to expenditures, and neither a budget deficit nor a budget surplus ("the accounts balance").

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.

Beginning Fund Balance. The amount remaining after accounting for the previous year's revenues less the previous year's expenditures.

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.

Budget Message. Statement summarizing the plans, policies contained in the budget report, including an explanation of the principal budget items, an outline of the

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2014 Budget

municipalities experience during the past year and its financial status at the time of the message.

Budget Year. The fiscal year for which the budget is being considered; the fiscal year following the current year.

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

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 Expenditure. Funds used by a company to acquire or upgrade physical assets such as property, industrial buildings or equipment.

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

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).

Charges for Services. Fees collected for services such as site design review and fire inspections.

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.

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

Constitutional Amendment. A law or change to an existing law that is added to a governing document.

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.

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2014 Budget

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.

Ending Fund Balance. The beginning fund balance plus current year revenues, less current year expenditures.

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 of 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.

Executive Branch. The administrative arm of government (and thus also called the “administration” or the “administrative branch of government”); is the part of government that has sole authority and responsibility for the daily administration of the parish.

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.

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.

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2014 Budget

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.

Economic Development. All expenditures for economic development within the parish.

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.

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2014 Budget

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

Judicial Branch. The branch of government charged with the interpretation of laws and the administration of justice; the judiciary.

Legislative Branch. The branch of government having the power to make laws.

Millage Rate. The amount per \$1000 that is used to calculate taxes on property.

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

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2014 Budget

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

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

Parish Council. A group of people who are elected to make decisions for their parish.

Parish President. One appointed or elected to preside over an organized body of people which is the elected chief executive officer and head of the executive branch.

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.

Revised Budget. A process that allows the Finance Director to make changes to a budget in order to increase or decrease revenues and expenses.

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

Transfer. A revenue category that includes resource funding for specific purposes.

Transfer Out. An expenditure category that includes resource funding for specific purposes.



