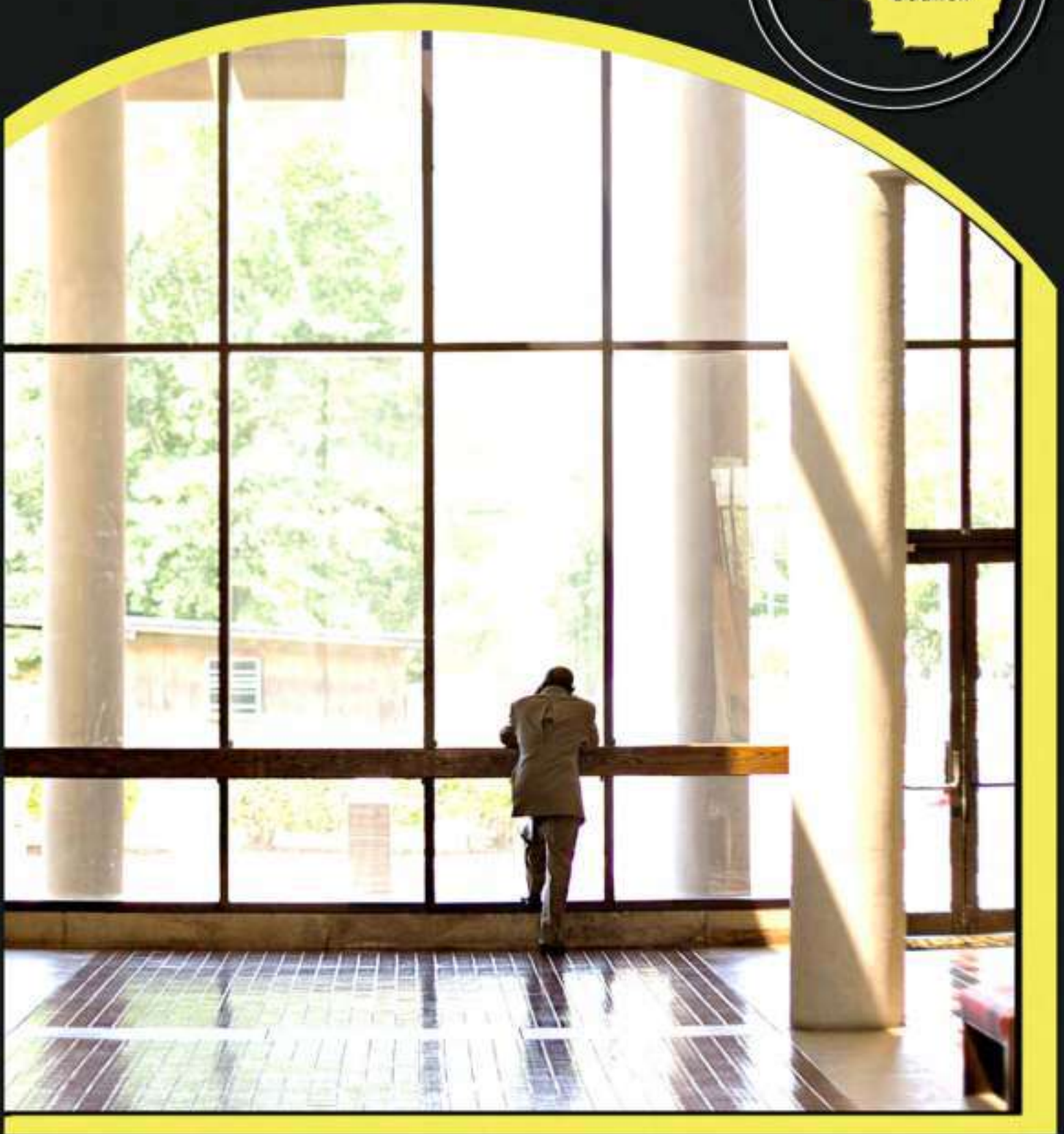


IBERVILLE PARISH

Plaquemine, LA



2015 Proposed Budget - October 21st, 2014
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2014 Amended and 2015 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

Henry J. Scott, Sr.

Salaris G. Butler

Terry J. Bradford

Timothy J. Vallet

Bart B. Morgan

Leonard Jackson

Mitchel Ourso

Edwin M. Reeves, Jr.

Howard J. Oubre, Jr.

Louis R. Kelley, Jr.

Hunter S. Markins

Iberville Parish Council
 Plaquemine, Louisiana
 2015 Operating and Capital Budgets

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IBERVILLE PARISH PRESIDENT

J. MITCHELL OURSO, JR.

IBERVILLE PARISH COUNCIL MEMBERS

DISTRICT

1
2
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COUNCIL MEMBER

WARREN TAYLOR
MITCHEL J. OURSO, SR.
HENRY J. SCOTT, SR
LEONARD JACKSON, SR.
EDWIN M. REEVES, JR.
SALARIS G. BUTLER, SR.
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BART B. MORGAN

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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.

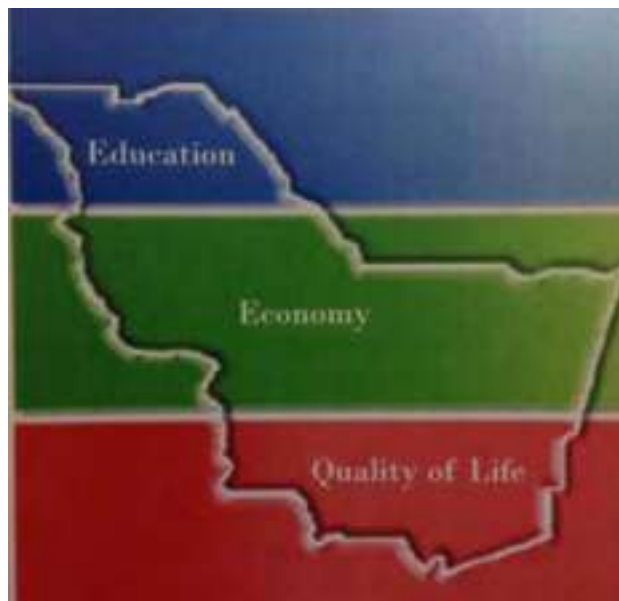
Iberville Parish Council
Plaquemine, Louisiana
Goals and Performance Measures
2015 Budget

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
2015 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 # 010-14

PROPOSED 2015 BUDGET AND AMENDED 2014 BUDGET ORDINANCE

**ORDINANCE TO ADOPT THE FISCAL YEAR 2015 OPERATING AND CAPITAL
IMPROVEMENT BUDGET AND THE AMENDED 2014 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, 2015 through December 31, 2015.

WHEREAS, the 2014 amended and 2015 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 18th day of November 2014, 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 Governors 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 2015 budgets to the extent such funds are received by the Iberville Parish Council.

WHEREAS, the 2014 amended budget and the 2015 Operating and Capital Improvement budgets having been duly submitted for public hearing on the 18th day of November, 2014.

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

"That the 2015 Operating and Capital Improvement budgets for the Iberville Parish Council be approved and adopted as amended.

"That the 2014 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, 2015, in accordance with law."

The foregoing ordinance, which was previously introduced at a regular meeting of the Parish Council on the 21st day of October, 2014, and a summary thereof having been published in the official journal, the public hearing on this ordinance held on the 18th day of November, 2014, 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 Reeves, having been duly submitted to a vote, the ordinance was duly adopted by the following yes and nay vote on roll call:

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

NAYS: None.

ABSTAIN: None.

ABSENT: Ourso, Butler.

The ordinance was declared adopted by the Chairman on the 18th day of November, 2014.

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 18th day of November, 2014.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Parish of Iberville, State of Louisiana, on this 18th day of November, 2014.

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 15th day of November, 2014 at 4:00 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 16th day of November, 2014 at 1:30 P.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 15th day of November, 2014.
(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 Ours, Jr., on the 17 day of November, 2014 at 1:45 P.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, 2014

Executive Director



BUDGET MESSAGE AND 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
SALARS 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 H. MORGAN
DISTRICT 13

October 21, 2014

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 2015.

The economy of Iberville Parish has experienced continued growth during 2014. We have experienced a slight decrease in sales/use tax and an increase in property taxes during 2014 due taxpayer audit settlements and increased taxable values on the parish property tax rolls. We expect taxes to remain elevated during 2015 with a gradual taper during 2016.

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 are some possible plant expansions on the horizon. We believe that Iberville has leveled off its ceiling of Sales\Use tax collections 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 2015 and 2016.

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 \$1,000,000 during 2015. 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:

Purpose	Adj. Rate	Max Rate Allow.
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. Iberville administration has proposed a balanced budget for 2015. 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 \$17,029,400 in 2014, to \$16,759,150 in 2015. The projected decrease is due to current economic conditions and a general decrease in use tax for 2014 and 2015. 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 \$6,000,000 for 2015, up from \$5,190,000 in 2014. 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 2014 property tax authorized millage rates.

Primary Government:

	<u>Authorized</u>	<u>2014 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>2014 Levy</u>
Parks and Recreation	3.00 mills	3.00 mills
Library	4.00 mills	4.00 mills

Schedule of additional 2014 property tax authorized within Fire Protection Districts:

	<u>Authorized</u>	<u>2014 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 2015.

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 imposes 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 2014. 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 2014/2015 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.

Retirement Contributions

The 2014 employer's contribution rate to the Parochial Employees' Retirement System (PERS) was certified at 16.00% by the system's Board of Trustees. The 2015 employer's required contribution rate to the system is 14.50%. This budget provides funding at this level. The employee contribution rate will remain at 9.50% in 2015.

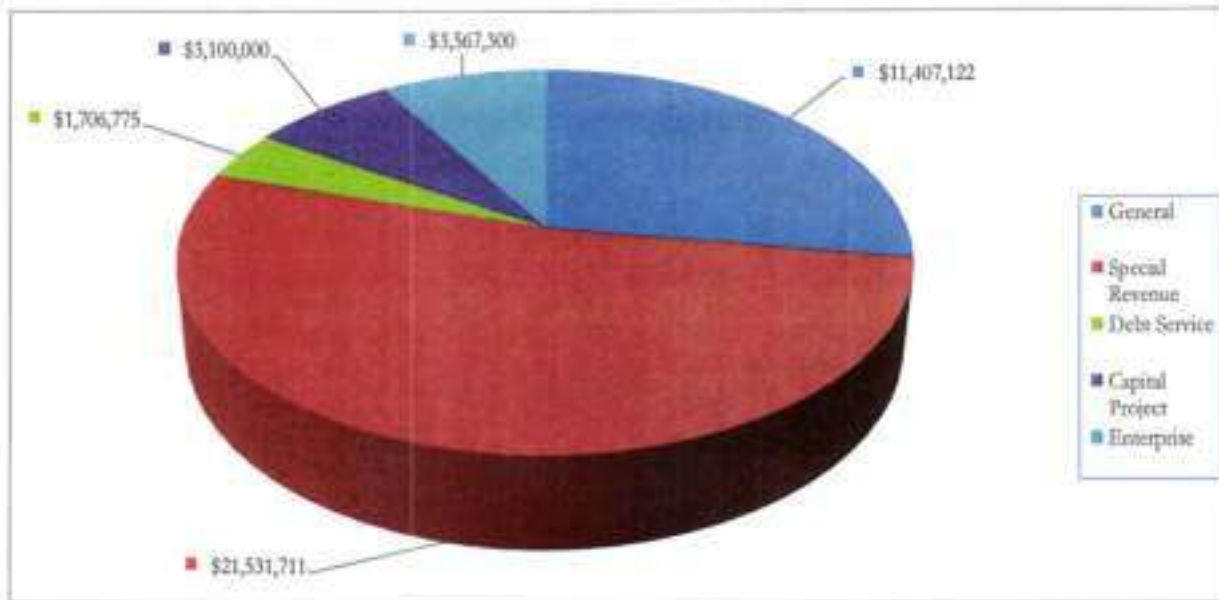
Summary of All Funds

The proposed budget for the year 2015 including all funds, exclusive of transfers between funds is \$41,312,608. This represents a decrease of 15.04% from year 2014. The chart below depicts a comparison between the 2014 and 2015 budgets by fund type.

Appropriations – All Funds 2014 compared to 2013

Fund Type	2014	2015	2014 Budget Over	
	Budget	Budget	(Under) 2014 Budget	
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>
General	\$ 9,567,023	\$ 11,407,122	\$ 1,840,099	16.13%
Special Revenue	17,071,069	21,531,711	4,460,642	20.72%
Debt Service	1,700,975	1,706,775	5,800	0.34%
Capital Project	12,950,000	3,100,000	(9,850,000)	-317.74%
Proprietary	<u>6,237,363</u>	<u>3,567,000</u>	<u>(2,670,363)</u>	<u>-74.86%</u>
	\$ 47,526,430	\$ 41,312,608	\$ (6,213,822)	-15.04%

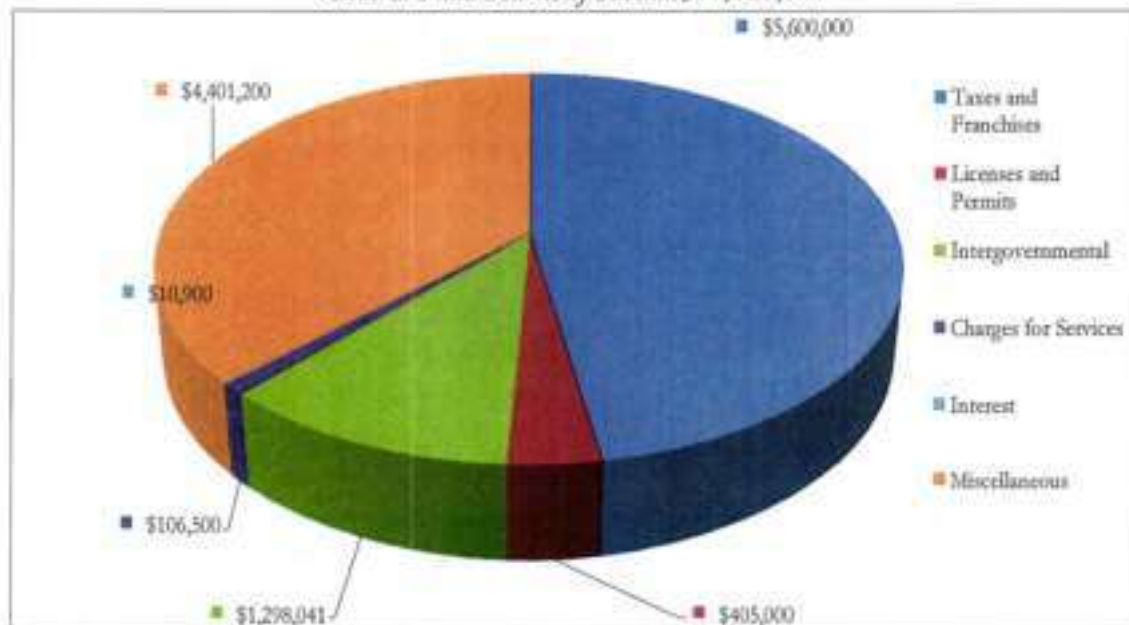
**Total 2015 Appropriations by Fund Type
Excluding Transfers between funds \$37,745,608**



General Fund

As shown above, the General Fund makes up 28% of our total budget for 2015. 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 \$11,821,641



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 2015 Annual Operating Budget increased by \$427,833 compared to the 2014 Amended Budget.

**Appropriations – General Fund
2015 compared to 2014**

Function	2014 Budget	2015 Budget	2015 Budget Over (Under 2014 Budget)	
General Government	\$ 6,271,380	\$ 6,370,589	\$ 99,209	-1.56%
Public Safety	1,496,820	1,596,082	99,262	-6.22%
Public Works	1,252,469	1,306,200	53,731	-4.11%
Health and Welfare	1,531,436	1,686,208	154,772	-9.18%
Culture and Recreation	177,094	186,963	9,869	-5.28%
Economic Development	185,580	195,580	10,000	-5.11%
Capital Outlay	64,510	65,500	990	-1.51%
Debt Service	-	-	-	0.00%
	<u>\$ 10,979,289</u>	<u>\$ 11,407,122</u>	<u>\$ (427,833)</u>	<u>-3.75%</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 21, 2014 Iberville Parish has \$16,652,527 in primary government debt. \$15,965,000 of this debt was due to sales tax revenue bonds, \$142,527 in capital lease financing and \$545,000 was due to limited tax certificates of indebtedness.

Non recurring capital expenditures will not affect the operating budget of the government funds or any of its component units. Those capital Expenditures are depreciated based on classification and that depreciation is added to the government-wide financial statement.

Fund Balances

Our major accomplishment for 2015 is a near balanced budget across all funds without significantly dipping into reserves. We are projected to increase fund balance in total for 2015 by \$2,462,540. The Iberville Parish Solid Waste Fund will maintain a balanced budget form both amended 2014 and 2015 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 2015 budget also includes a balanced General Fund Budget. Because of an increase in public service commission property for 2014, 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 2015.

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 to 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 decrease slightly from 2014 and 2015. 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 have reached peak of this cycle in 2014, with taxes beginning to fall in 2015 and 2016. 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 2014 operating budget expenditure total is \$35,753,875 and the 2015 operating budget expenditure total is \$33,367,858 for a net decrease of \$2,386,016.

Capital budgeted expenditures have decreased from a 2014 amended budget amount of \$17,877,760 to a 2015 budgeted amount of \$4,377,750. Most of this decrease was due to the imminent completion of the new medical facility in Plaquemine, Louisiana.

Priorities and Issues for the 2015 Budget Year

Iberville Parish is facing a projected decrease in Sales\Use Tax collections for 2014 and 2015. Because of strengthening fund balances over the last 3 years Iberville is expected to continue to operate at current service levels until those taxers rebound.

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 and State of Louisiana Capital Outlay 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 construction is currently nearing completion. It is our main goal during the next year to work with Ochsner to make this facility successful.

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 2015

Iberville Parish will expend \$4,377,750 for capital outlay projects for 2015. Some of the major projects that are included in the 2015 budget are as follows:

1. Iberville parish has budgeted \$1,100,000 to complete bridge improvements on Gracie Ln and Callegan Rd. Construction funds are provided by the State of Louisiana bridge replacement program.
2. We have also budgeted \$250,000 for the Road Improvements and \$200,000 for Civic Center Improvements.
3. Iberville has budgeted \$750,000 for HVAC replacement at the Courthouse and included an additional \$750,000 in the 5 year capital outlay plan.
4. Iberville has also budgeted \$300,000 for the construction of a maintenance building at the Iberville Medical Facility and \$200,000 for various drainage work throughout the parish.

The addition of capital outlay as assets on the balance sheet do affect operating costs in some cases. Each case varies and its operating cost is examined to make sure it meets the constraints of its associate operating budget.

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 ninth 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
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2015 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 2015 Annual Operating Budget was as follows:

July 21, 2014	Letters were sent from the Parish President's Office to supervisors, directors, and coordinators seeking their departmental budget request
August 15, 2014	Deadline for submitting budget requests
October 1, 2014	Compilation of proposed budget sent to Parish President for review
October 21, 2014	Proposed budget submitted to Parish Council
November 18, 2014	Parish Council approval of proposed budget
January 1, 2015	Operating Budget effective

Budget request packets were sent to the departments and agencies in July 2014. 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
2015 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. All governmental funds are modified accrual. Proprietary Funds are full accrual.

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.

- ❖ *Bayou Pigeon Fire Department*
- ❖ *Bayou Sorrel Fire Department*
- ❖ *Bayou Goula Fire Department*
- ❖ *Office of Emergency Preparedness*
- ❖ *Drainage*
- ❖ *Coroner's Office*
- ❖ *Criminal Court*
- ❖ *Visitor Enterprise*
- ❖ *President's Council on Drug Abuse*
- ❖ *Fire District #1 (East Side)*
- ❖ *White Castle Fire Department*
- ❖ *Parish Transportation*
- ❖ *Public Building Maintenance*
- ❖ *Vehicle & Equipment Replacement*
- ❖ *Sales Tax Roads*
- ❖ *Solid Waste*
- ❖ *Fire District #2 (Bayou Blue)*

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- ❖ *Community Service Block Grant*
- ❖ *LIHEAP*
- ❖ *E-911*
- ❖ *FEMA Utility Assistance*
- ❖ *Section 8 Housing*
- ❖ *Disaster Relief Fund*
- ❖ *LA Recovery Authority - CDBG*

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

- ❖ *Sales Tax Bond Debt Service*
- ❖ *Sales Tax Bond Reserve*

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.

- ❖ *Capital Improvement Fund*
- ❖ *Road Construction*
- ❖ *Iberville Parish Medical Facility*
- ❖ *Iberville Industrial Park*
- ❖ *North Iberville Community Center*

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.

- ❖ *Sales Tax*
- ❖ *Utility*

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.

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Overview of Parish Budget
2015 Budget

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
2015 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.

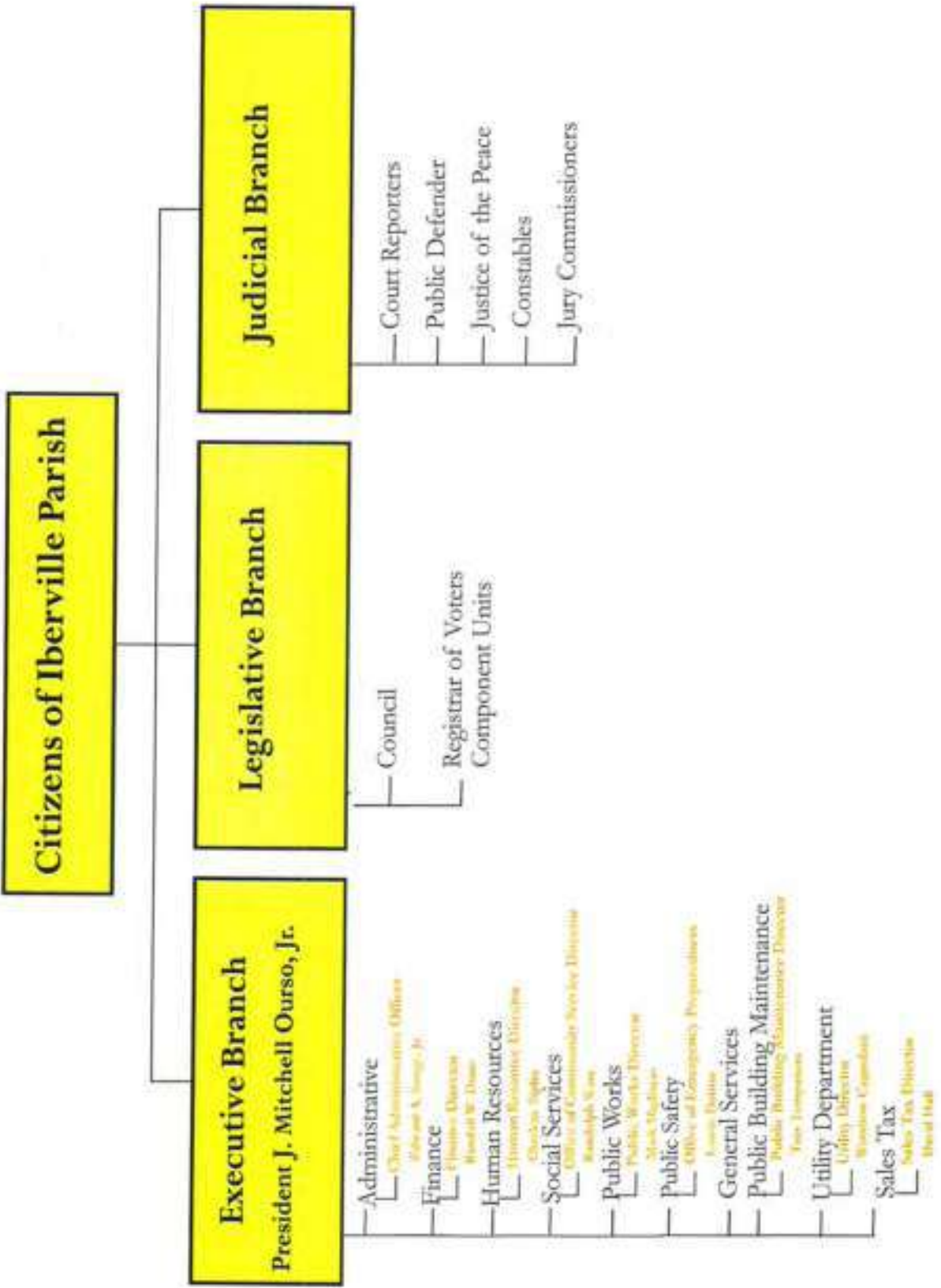
LEGAL REQUIREMENTS

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
2015 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 2014 to FY 2015 will decrease by 14.75 FTE's. There were no significant changes in staffing levels.

Iberville Parish Council
 Plaquemine, Louisiana
Summary of Allotted and Final Full-time Equivalent Positions
 2015 Budget

Branch of Government	2013		2014		2015 Request		2015 Final		2014 to 2015 Inc. (Dec.)	
	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	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	5.00	5.00	6.00	6.00	5.00	5.00	-	-
<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	-	-	-	-	-	-	-	-	-	-
<i>Public Works</i>										
Utility Department	20.00	25.00	25.00	25.00	25.00	25.00	25.00	23.00	-	(2.00)
Water District #3 Department	4.00	3.75	4.00	3.75	4.00	4.00	4.00	3.75	-	-
Parish Maintenance Barn	53.70	40.50	50.00	45.00	50.00	45.00	50.00	36.00	-	(9.00)
Solid Waste	4.00	3.00	4.00	3.00	4.00	3.00	4.00	3.00	-	-
<i>Sales Tax</i>	4.50	4.00	4.50	4.50	4.50	4.50	4.50	4.50	-	-
<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	9.00	12.00	11.00	12.00	10.00	12.00	11.00	-	-
<i>General Services</i>										
Animal Control	3.00	3.00	6.00	5.00	6.00	5.00	6.00	5.00	-	-
Building Inspection	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Environmental Services	1.00	1.00	1.00	-	1.00	-	1.00	-	-	-
Mosquito Abatement	2.76	2.00	2.76	2.00	2.76	1.00	2.76	2.00	-	-
Health Unit	2.00	2.00	1.00	2.00	2.00	2.00	1.00	2.00	-	-
Council on Aging	12.00	12.00	12.00	11.50	12.00	11.50	12.00	11.50	-	-
Information Technology	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Jail Nurse	2.00	1.00	1.00	-	1.00	-	1.00	-	-	-
Multipurpose Center	2.00	2.00	2.00	2.25	2.00	2.25	2.00	2.00	-	(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	4.50	8.00	4.50	8.00	4.50	8.00	4.50	-	-
Tourism	4.00	4.50	6.00	4.50	6.00	4.50	6.00	4.50	-	-
<i>Public Building Maintenance</i>	19.50	18.50	20.00	18.50	20.00	18.50	20.00	15.00	-	(3.50)
<i>Total Executive Branch</i>	180.96	163.75	185.76	168.50	187.76	167.75	185.76	153.75	-	(14.75)
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	3.50	3.50	3.50	3.50	3.50	3.50	3.50	-	-
<i>Total Legislative Branch</i>	16.50	17.50	16.50	17.50	16.50	16.50	16.50	17.50	-	-
Judicial Branch										
<i>Court Reporter</i>	3.00	2.00	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>Justices of Peace</i>	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
<i>Total Judicial Branch</i>	21.00	20.00	21.00	20.00	21.00	20.00	21.00	20.00	-	-
TOTAL ALL BRANCHES	218.46	201.25	223.26	206.00	225.26	204.25	223.26	191.25	-	(14.75)

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.

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Department Overview
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➤ **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

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2015 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

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Department Overview
2015 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.

- **Mosquito Abatement**

The Mosquito Abatement program provides the application of mosquito insecticide and larvacide 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.

- **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.

Iberville Parish Council
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2015 Budget

- **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.

- **Registrar of Voters**

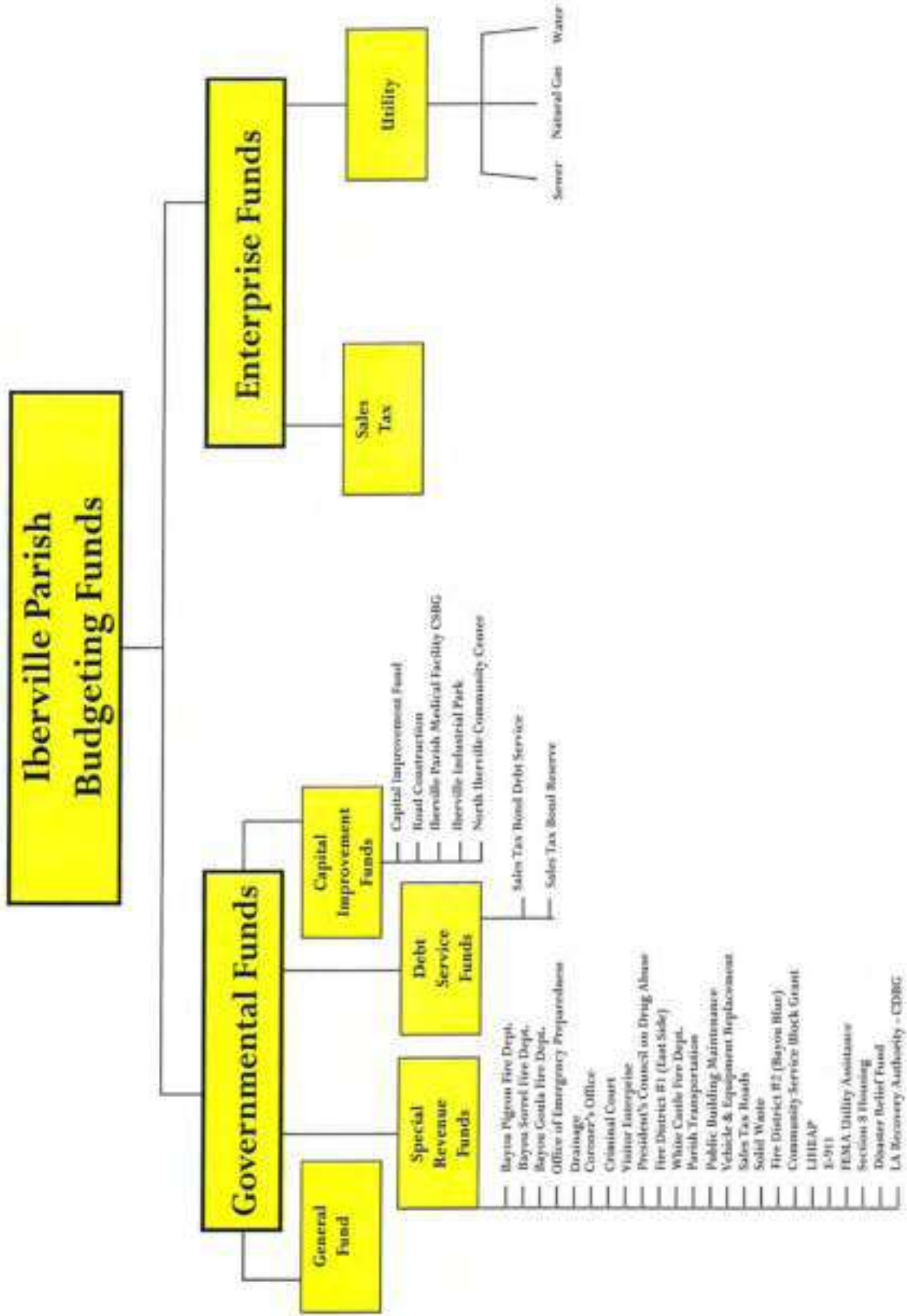
The registrar of voters is responsible for maintaining a current list of all registered voters within Iberville Parish. The Registrar of Voters is a state employee that is appointed by the Iberville Parish Council.

Iberville Parish Council
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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.

Fund Structure



Iberville Parish Council
Plaquemine, Louisiana
Department Goals & Objectives
2015 Budget

General Fund

- **Administrative**

Goal:

1. To assist the residents of Iberville Parish.

Objective:

1. Continue to provide quality services to the citizens of this Parish.

- **Finance**

Goal:

1. To create and monitor the budget.
2. To ensure the best quality at the lowest prices for materials, supplies, and services.
3. Manage working capital and credit to ensure bills are paid.
4. Keep accurate financial records.

Objective:

1. Continue external audits to prevent fraud.
2. Continue to enforce efficiently effective policies and procedures.

- **Human Resources**

Goal:

1. To find quality candidates.
2. Keep employees contented with the company and stopping them from looking elsewhere for employment.

Objective:

1. Will recruit a diverse workforce and fill vacancies.
2. To effectively provide training for employees.

- **Community Services**

Goal:

1. To maintain effective programs and services to the qualifying citizens of this Parish.

Objective:

1. Continue to assist qualifying citizens assistance in the programs that are available to this parish.

Iberville Parish Council
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Department Goals & Objectives
2015 Budget

- **Building Inspection**

Goal:

1. To insure compliance with specifications, ordinances, and regulations of the parish, state and federal government.

Objective:

1. To improve information to our customers.
2. Employees in this department will continue classes and trainings to be in compliance with all laws.

- **Mosquito/Insect Control**

Goal:

1. To enhance the health and quality of life of Iberville Parish citizens and visitors through the reduction of mosquito populations.

Objective:

1. To eliminate mosquito-breeding areas by way of education services, various control measures and abatement procedure methods when necessary.

- **Animal Control**

Goal:

1. To control the over-population of nuisance and unwanted animals for the citizens of this Parish.
2. To ensure the quality of life for all animals.

Objective:

1. Relieve the pain and suffering of animals.
2. Educate the citizens of this Parish by providing educational information to them.

- **Programs for the Elderly**

Goal:

1. To provide a range of programs, activities and services for the elderly.

Objective:

1. The Council on Aging will continue to provide educational programs which will address the specific interests and needs of seniors throughout the year.

Iberville Parish Council
Plaquemine, Louisiana
Department Goals & Objectives
2015 Budget

- **Multipurpose Center**

Goal:

1. To host events in the Parish for the betterment of the community.

Objective:

1. To increase the number of events to be held in Iberville Parish by reaching out to vendors and educating them about our facility.

- **North Iberville Community Center**

Goal:

1. To provide our top-notch facility and good customer service to the residents.

Objective:

1. To make sure the facility is available to the residents whenever possible, within the context of the facility procedures.

Special Revenue Services

- **Fire Departments**

Goal:

1. To provide a high level of quality in the delivery of emergency and non-emergency services to the population district.

Objective:

1. Continue to provide trained, certified team of emergency personnel to each call.

- **Office of Emergency Preparedness**

Goal:

1. To respond to, recover from and mitigate against natural and man-made emergencies and disasters.

Objective:

1. Continue to provide training to employees.
2. To advocate programs that mitigate against the impacts and consequence of disasters.

- **Drainage**

Goal:

1. To provide adequate parish-wide drainage.

Iberville Parish Council
Plaquemine, Louisiana
Department Goals & Objectives
2015 Budget

Objective:

1. Continue to provide maintenance for our drainage systems to ensure our infrastructure is safe.

- **Coroner**

Goal:

1. To provide the citizens of Iberville Parish with thorough, complete and professional investigations.

Objective:

1. Continue to provide the best possible investigation of each case to citizens.

- **Visitor Enterprises**

Goal:

1. To promote our parish, bring new people and ideas to the area.

Objective:

1. To implement a marketing strategy to attract and service visitors, which capitalizes on the unique cultural historic and hospitality attributes of this Parish.

- **President's Council on Drug Abuse**

Goal:

1. To reduce alcohol and drug use in this Parish.

Objective:

1. Continue to provide prevention programs to all elementary students in this Parish.
2. Continue to provide easily accessible addiction recovery services without regard ability to pay to citizens within the Parish.

- **Parish Transportation & Sales Tax Roads**

Goal:

1. To maintain roads and bridges throughout this Parish.

Objective:

1. Continue to provide maintenance for roads and bridges to ensure infrastructure is safe.

Iberville Parish Council
Plaquemine, Louisiana
Department Goals & Objectives
2015 Budget

- **Public Building Maintenance**

Goal:

1. To provide safe and secure Parish facilities in which the citizens feel comfortable while conducting transactions with the Parish.

Objective:

1. Complete and maintain building improvements and achieve cost savings whenever.

- **Solid Waste**

Goal:

1. To treat, recover, or dispose of solid waste in a manner that is consistent with the applicable State, Federal and Local laws and regulation to air pollution, water pollution and land use.

Objective:

1. Continue to manage and operate the Parish's solid waste department in accordance with all laws and regulations.

- **E-911**

Goal:

1. Provide a means of connecting Iberville Citizen's to the appropriate authorities during a time of crisis.

Objective:

1. Handle all emergencies timely and courteously
2. Provide a level of support that stabilizes the caller while providing him/her with the support they need.

Debt Service Funds

Goal:

1. To ensure that all principal and interest payments are made in a timely and accurate manner.

Objective:

1. Ensure that all bond covenants with regards to principal and interest payment and reserve requirements are strictly adhered to.

Iberville Parish Council
Plaquemine, Louisiana
Department Goals & Objectives
2015 Budget

Capital Improvement Funds

- **Capital Improvement Fund**

Goal:

1. To provide for the funding of Capital Outlay to improve fixed asset infrastructure throughout the parish.

Objective:

1. To fund and track our progress in maintaining the parish vital infrastructure improvements,
2. To ensure that funds earmarked for a specific purpose are used for that purpose.

- **Road Construction Fund**

Goal:

1. To provide for the funding of Capital Outlay to improve our system of roadways throughout the parish.

Objective:

1. To make sure that all roadways are adequately maintained and have the funding to accomplish that.

- **Iberville Industrial Park**

Goal:

1. To provide for the funding of Capital Outlay to construct an industrial park in the parish.

Objective:

1. Provides for seed funding for future development of the Iberville Industrial Park.

Enterprise Funds

- **Sales Tax**

Goal:

1. To provide for the accounting of all Sales Taxes collected on behalf of the parish taxing bodies.

Objective:

1. To collect taxes in a manner that adheres to all applicable sales tax laws to ensure that all taxes that are due are collected.

Iberville Parish Council
Plaquemine, Louisiana
Department Goals & Objectives
2015 Budget

- Utilities

Goal:

1. To account for all funds associated with the sale of water, natural gas and sewer services within Iberville Parish.

Objective:

1. To supply high quality water at a reasonable price.

Iberville Parish Council
Plaquemine, Louisiana
Personnel Policies Overview
2015 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.

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
2015 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.



BUDGET SUMMARIES

Denville Parish Council
Plaquemine, Louisiana
CONSOLIDATED RECAP
2015 Budget
(2014 Original Budget)

	Governmental Fund Type				Proprietary Fund Type			
	General Fund	Spec Prop Fund	Debt Service	Cap Prop Fund	Total Gov. Funds	Sales Tax Dept	Parish Utility Dept	Total Prop Fund
	2014	2014	2014	2014	2014	2014	2014	2014
	Original	Original	Original	Original	Original	Original	Original	Original
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
REVENUES								
Taxes & Franchises	\$ 3,100,000	\$ 12,090,000	\$ 1,720,400	\$ 600,000	\$ 20,410,400	\$ 464,553	\$ -	\$ 204,553
Licenses & Permits	372,000				372,000	2,000		2,000
Intergovernmental Revenues	1,240,582	2,905,728		10,023,000	14,172,409			
Fees & Forfeitures		350,733			350,733			
Fees Charges and Commissions	98,500	414,548			513,048	4,991,688		4,991,688
Use of Money and Property	90,000	16,450	800	3,000	24,650	2,800		2,800
Miscellaneous Revenues	2,932,367	529,200		50,000	3,512,007	21,000		21,000
In Kind Revenues								
TOTAL REVENUES:	9,753,348	16,640,227	1,730,200	10,078,000	39,614,327	866,953	5,016,088	5,883,033
EXPENDITURES								
Housing Assistance Payments								
General Government	4,804,091	2,841,776			7,646,607	866,953		866,953
Public Safety	1,454,543	2,029,649			3,484,292			
Public Works	1,209,947	7,648,326			9,187,373			
Health & Welfare	1,551,444	1,312,000			2,863,444	4,651,730		4,651,730
Culture & Recreation	169,918	631,506			801,424			
Economic Development	185,580	48,741			234,321			
Other Expenditures								
In Kind								
Capital Outlay	61,200	1,239,250		12,350,000	14,250,350	710,000		710,000
Debt Service								
Principal		83,805	1,015,000		1,098,805			
Interest		5,486	685,975		691,461	8,700		8,700
Paying Agent Fees								
TOTAL EXPENDITURES:	9,507,023	15,841,209	1,700,975	12,950,000	40,059,607	866,953	5,070,410	6,228,663
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	189,325	1,099,018	29,225	(1,972,000)	(654,540)		(554,322)	(345,630)
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)	(20,000)			(270,000)			
TOTAL OTHER FINANCING SOURCES (USES)	(220,000)	230,000						
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(1,617)	1,319,018	29,225	(1,972,000)	(654,540)		(554,322)	(345,630)
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	2,554,862	12,186,968	2,568,242	3,334,512	20,414,374		12,083,802	12,083,802
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	2,502,087	13,505,978	2,597,467	1,352,512	19,759,654		12,229,472	12,438,172

Theriotville Parish Council
Plaquemine, Louisiana
CONSOLIDATED BECAP
 2015 Budget
 (2014 Revised Budget)

	Governmental Fund Type				Empirestry Fund Type			
	General Fund	Spec Rev Fund	Debt Service	Cap Proj Fund	Total Gov. Funds	Sales Tax Dept	Public Utility Dept	Total Proj. Fund
	2014	2014	2014	2014	2014	2014	2014	2014
	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Revised Budget	Revised Budget
REVENUES								
Taxes & Franchises	\$ 3,450,000	\$ 14,000,000	\$ 1,729,400	\$ 2,000,000	\$ 23,209,400	\$ 882,025	\$ -	\$ 882,025
Licenses & Permits	563,000	-	-	-	563,000	2,000	-	2,000
Intergovernmental Revenues	1,269,041	11,103,178	-	14,250,000	26,624,319	-	-	-
Fees & Fines	306,500	213,253	-	-	213,253	-	-	-
Fees Charges and Commissions	30,000	444,907	-	-	531,407	4,991,680	-	4,991,680
Use of Money and Property	30,000	12,450	800	2,500	26,750	2,800	-	2,800
Miscellaneous Revenues	4,332,052	550,000	-	-	4,882,052	21,000	-	21,000
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	11,733,153	26,401,248	1,730,200	16,252,500	56,117,301	894,025	5,016,080	5,910,105
EXPENDITURES								
Housing Assistance Payments	6,271,280	10,952,251	-	-	17,223,531	-	-	-
General Government	1,496,620	2,515,044	-	-	3,811,664	684,025	-	884,028
Public Works	1,252,469	9,011,388	-	-	10,263,857	-	-	-
Health & Welfare	1,531,456	1,099,031	-	-	2,630,487	4,283,310	-	4,785,519
Carbon & Biomass	177,094	620,227	-	-	797,321	-	-	-
Economic Development	183,580	30,564	-	-	214,144	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-
Capital Outlay	64,510	1,013,259	-	16,800,000	17,877,769	110,000	-	110,000
Debt Service	-	-	-	-	-	-	-	-
Principal	-	83,805	7,013,090	-	7,096,895	-	-	-
Interest	-	3,466	685,073	-	688,539	-	-	-
Printing Agent Fees	-	-	-	-	-	-	6,700	6,700
TOTAL EXPENDITURES	10,979,280	24,131,378	1,700,373	16,800,000	53,611,031	894,025	4,692,210	5,777,533
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	753,874	2,269,870	39,827	(347,500)	2,485,547	-	113,870	132,572
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	30,000	270,000	-	-	300,000	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-
Operating Transfers Out	(250,000)	(20,000)	-	-	(270,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(220,000)	250,000	-	-	30,000	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	533,874	2,519,870	39,827	(347,500)	2,485,547	-	113,870	132,572
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	417,428	15,772,413	2,366,629	3,205,317	21,531,207	-	13,320,851	15,331,881
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	4,685,722	16,282,283	2,397,854	2,657,817	26,023,284	-	13,464,721	15,633,453

Iberville Parish Council
Thibodaux, Louisiana
CONSOLIDATED RECAP
2015 Budget

	Governmental Fund Type				Proprietary Fund Type			
	General Fund	Spec Prop Fund	Debt Service	Cap Prop Fund	Total Gov Funds	Sales Tax Depr	Public Utility Depr	Total Prop Fund
	2015 Budget	2015 Budget	2015 Budget	2015 Budget	2015 Budget	2015 Budget	2015 Budget	2015 Budget
REVENUES								
Taxes & Franchises	\$ 5,000,000	\$ 13,500,000	\$ 1,750,150	\$ 2,000,000	\$ 25,250,150	\$ 879,600	\$ -	\$ 879,600
Licenses & Permits	405,000	-	-	-	405,000	2,500	-	2,500
Intergovernmental Revenues	1,200,041	8,422,352	-	1,100,000	10,822,393	-	-	-
Fees & Forfeitures	-	210,253	-	-	210,253	-	-	-
Fees Charges and Commissions	100,000	444,660	-	-	544,660	-	-	-
Use of Money and Property	10,000	14,853	600	-	25,453	-	-	-
Miscellaneous Revenues	4,000,200	534,000	-	-	4,534,200	-	-	-
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	11,805,241	23,546,658	1,750,750	3,100,000	40,202,649	879,600	5,133,000	6,012,600
EXPENDITURES								
Housing Assistance Payments	-	-	-	-	-	-	-	-
General Government	6,370,500	8,291,472	-	-	14,661,972	879,600	-	879,600
Public Safety	1,206,082	2,185,200	-	-	3,391,282	-	-	-
Public Works	1,305,200	8,005,276	-	-	9,310,476	-	-	-
Health & Welfare	1,606,200	1,100,782	-	-	2,706,982	4,877,250	-	4,877,250
Culture & Recreation	186,063	640,809	-	-	826,872	-	-	-
Economic Development	195,586	34,064	-	-	229,650	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-
Capital Outlay	65,500	1,212,200	-	3,100,000	4,377,700	165,000	-	165,000
Debt Service	-	-	-	-	-	-	-	-
Principal	-	39,100	1,665,000	-	1,704,100	-	-	-
Interest	-	2,818	641,275	-	644,093	-	8,700	8,700
Paying Agent Fees	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	11,807,122	21,531,711	1,706,275	3,100,000	37,245,098	879,600	5,050,250	5,930,850
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	41,119	2,014,947	44,475	-	2,957,551	-	82,150	90,750
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	30,000	300,000	-	-	330,000	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-
Operating Transfers Out	(20,000)	(20,000)	-	-	(40,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(20,000)	280,000	-	-	260,000	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	19,119	2,304,947	44,475	-	3,467,551	-	82,150	90,750
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	4,686,173	16,202,693	2,297,854	2,653,837	26,000,557	-	13,444,731	13,444,731
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	4,811,291	18,507,640	2,481,029	2,653,837	28,467,797	-	13,526,881	13,533,351

Iberville Parish Council
Plaquemine, Louisiana

General Fund - Governmental Fund Type
2015 Combined Budget Summary

	General Fund 2014 Original	General Fund 2014 Revised	General Fund 2015 Budget
REVENUES			
Taxes & Franchises	\$ 5,100,000	\$ 5,450,000	\$ 5,000,000
Licenses & Permits	372,000	502,000	405,000
Intergovernmental Revenues	1,241,681	1,210,000	1,298,041
Fees & Forfeitures			
Fees Charges and Commissions	98,500	106,500	106,500
Use of Money and Property	30,000	10,000	10,000
Miscellaneous Revenues	2,092,587	4,332,052	4,401,200
In Kind Revenues			
TOTAL REVENUES	9,755,548	11,731,133	11,811,641
EXPENDITURES			
Housing Assistance Payments			
General Government	4,804,891	6,271,300	6,370,589
Public Safety	1,454,643	1,090,000	1,594,082
Public Works	1,330,067	1,252,469	1,506,200
Health & Welfare	1,251,444	1,531,436	1,486,208
Culture & Recreation	169,918	177,094	186,963
Economic Development	185,580	185,580	194,580
Other Expenditures			
In Kind			
Capital Outlay	81,500	64,310	85,500
Debt Service			
Principal			
Interest			
TOTAL EXPENDITURES	9,567,023	10,979,289	11,407,132
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	188,525	751,844	404,509
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	30,000	30,000	30,000
Loan Proceeds			
Proceeds from the Sale of Assets			
Operating Transfers Out	(250,000)	(270,000)	(320,000)
TOTAL OTHER FINANCING SOURCES (USES)	(220,000)	(240,000)	(290,000)
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(31,475)	311,844	114,509
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,554,462	4,174,028	4,686,772
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,522,987	\$ 4,485,872	\$ 4,811,281

Iberville Parish Council
Iberville, Louisiana

Special Revenue Funds - Governmental Fund Type
2015 Combined Budget Summary
(2014 Original Budget)

	Office of Emergency Preparations				2014 Original	2014 Original		2014 Original	2014 Original	2014 Original	2014 Original	2014 Original
	Bayou Board VFD	Bayou Goods VFD	Dealing Miscellaneous	Council's Office		General Care Fund	Visions Enterprise Fund					
REVENUES												
Taxes & Franchises	125,000	125,000	-	-	2,490,000	305,000	-	-	40,000	-	-	-
Licenses & Permits												
Intergovernmental Revenues	4,200	4,200	5,000	110,777	33,000	253	275,000		113,500		88,000	
Fees & Profits												
Post Charges and Commissions												
Use of Money and Property	750	750	100		1,200	150						
Miscellaneous Revenues												
In Kind Revenues												
TOTAL REVENUES	130,000	130,000	130,100	110,777	2,956,200	311,210	275,000		154,500		308,000	
EXPENDITURES												
Housing Assistance Payments												
General Government												
Public Safety	63,314	63,300	130,200	138,467	1,024,417	311,710	248,972				333,141	
Public Works												
Health & Welfare												
Culture & Recreation												
Economic Development												
Other Expenditures												
In Kind												
Capital Outlay	2,000	34,750		25,000	50,000							
Debt Service												
Principal												
Interest												
TOTAL EXPENDITURES	67,651	87,290	130,100	163,467	1,074,417	313,710	248,972		407,000		333,141	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	62,349	44,800		(52,690)	1,881,783	37,500	126,028		147,500		(25,141)	
OTHER FINANCING SOURCES (USES)												
Operating Transfers In												
Less Transfers												
Proceeds from Sale of Assets												
Operating Transfers Out												
TOTAL OTHER FINANCING SOURCES (USES)												
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	62,349	44,800		(52,690)	1,881,783	37,500	126,028		147,500		(25,141)	
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	585,783	451,071	42,054	177,995	2,309,224	8,028	7,885		756,328		9,274	
FUND BALANCE (DEFICIT) AT END OF YEAR	648,132	495,871	42,054	125,305	3,191,007	45,528	133,913		903,828		117,114	

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2015 Combined Budget Summary
 (2014 Original Budget)

	Fire District #1 VFD	Water Cash VFD	Parks Transportation	Public Building Maintenance	Vehicles & Equipment Replacement	Sales Tax Reals	Solid Waste	Fire District #2 VFD
REVENUES								
Taxes & Fees/Charges	\$ 315,000	\$ 125,000	\$ -	\$ 2,500,000	\$ 950,000	\$ 2,600,000	\$ 3,200,000	\$ 225,000
Licenses & Permits								
Intergovernmental Revenues	31,000	10,000	400,000					5,000
Fees & Fines/Forfeitures								
Fees/Charges and Commissions	12,000			1,000				
Use of Money and Property	750		300	500		2,000	5,000	150
Miscellaneous Revenues	5,000		1,500			800,000	5,000	
In Kind Revenues								
TOTAL REVENUES	354,250	145,000	405,500	3,500,000	950,000	3,100,000	3,205,000	290,750
EXPENDITURES								
Housing Assistance Payments								
General Government				1,200,000				
Public Safety	185,000	140,000		350,000			3,075,362	112,500
Public Works			950,000					
Health & Welfare				211,312				
Culture & Recreation				299,852				
Economic Development				48,711				
Other Expenditures								
In Kind								
Capital Outlay	790,000			30,000	650,000	50,000	2,000	40,000
Debt Service								
Principal	45,000							34,750
Interest	1,000							3,270
TOTAL EXPENDITURES	922,714	140,000	945,000	1,872,999	650,000	2,407,547	3,173,362	194,970
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	228,445	-	-	1,627,001	300,000	692,453	331,638	95,780
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	228,445	-	-	1,627,001	300,000	692,453	331,638	95,780
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	444,000	-	205,400	1,105,100	537,000	2,199,000	3,000,000	750,000
FUND BALANCE (DEFICIT) AT END OF YEAR	672,445	-	205,400	1,632,101	257,000	2,891,503	3,331,638	845,780

Iberville Parish Council
Plaquemine, Louisiana

Special Revenue Funds - Governmental Fund Type
2015 Combined Budget Summary
(2014 Original Budget)

	COBG	LIHEAP	IBSI	FEMA Unity Assistance	HUD Section 8	Disaster Relief Fund	LA Business Authority - COBG	Total Special Revenue Funds
	2014 Original	2014 Original	2014 Original	2014 Original	2014 Original	2014 Original	2014 Original	2014 Original
REVENUES								
Taxes & Franchises			300,000					12,600,000
Licenses & Permits								
Intergovernmental Revenues	156,500	305,000		13,001	320,000		1,000,000	2,995,728
Fees & Fines/forfeits			200,100					300,753
Fees Charges and Commissions								454,248
Use of Money and Property								30,450
Miscellaneous Revenues			30,000					30,500
In-Kind Revenues								
TOTAL REVENUES	156,500	305,000	610,100	13,001	320,000		1,000,000	15,000,979
EXPENDITURES								
Housing Assistance Payments			570,024				1,000,000	2,841,778
General Government								2,029,649
Public Safety								3,848,526
Public Works								1,112,100
Health & Welfare								631,306
Culture & Recreation					123,146			48,731
Economic Development								
Other Expenditures								
In-Kind								
Capital Outlay			3,000					1,239,250
Debt Service								83,810
Municipal								5,486
Interest								33,641,000
TOTAL EXPENDITURES	156,500	275,000	573,024	13,001	323,146		1,000,000	33,641,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		30,000	37,076		0,146			1,000,979
OTHER FINANCING SOURCES (USED)								
Operating Transfers In								250,000
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out								20,000
TOTAL OTHER FINANCING SOURCES (USED)								230,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES								1,230,979
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	4,801		330,119	187	49,136	79,513	68,372	11,186,588
FUND BALANCE (DEFICIT) AT END OF YEAR	4,801		333,238	187	98,272	79,513	68,372	11,566,618

Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2015 Combined Budget Summary
 (2014 Revised Budget)

	Beyond Fiscal YTD		Beyond Fiscal YTD		Beyond Fiscal YTD		Beyond Fiscal YTD		Beyond Fiscal YTD		Beyond Fiscal YTD		Beyond Fiscal YTD	
	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised
REVENUES														
Taxes & Franchises	150,000	150,000	150,000	150,000	2,700,000	2,700,000	225,000	225,000	-	-	45,000	45,000	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues	4,000	4,300	5,000	20,117	50,000	50,000	255	160,000	155,500	155,500	80,000	80,000	80,000	80,000
Fees & Professions	-	-	-	-	-	-	69,307	69,307	-	-	-	-	-	-
Fee Charge and Commissions	-	-	-	-	-	-	150	150	-	-	-	-	-	-
Use of Money and Property	750	750	100	1,300	1,300	1,300	-	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In Fund Revenues	154,750	155,050	155,100	201,627	2,756,300	2,756,300	315,710	315,710	155,000	155,000	125,000	125,000	125,000	125,000
EXPENDITURES														
Housing Assistance Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Government	44,511	54,700	155,500	224,405	2,594,024	2,594,024	354,710	354,710	200,431	200,431	493,500	493,500	493,500	493,500
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health & Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	2,500	34,700	30,000	70,000	30,000	30,000	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	47,011	89,400	185,500	294,405	2,624,024	2,624,024	354,710	354,710	200,431	200,431	493,500	493,500	493,500	493,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	107,739	65,650	69,600	77,222	131,976	131,976	60,000	60,000	54,969	54,969	26,500	26,500	26,500	26,500
GENERAL FUNDING SOURCES (OVER)														
Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FUNDING SOURCES (OVER)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	107,739	65,650	69,600	77,222	131,976	131,976	60,000	60,000	54,969	54,969	26,500	26,500	26,500	26,500
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	655,428	510,622	42,844	204,578	2,445,326	2,445,326	16,848	16,848	73,817	73,817	253,344	253,344	253,344	253,344
FUND BALANCE (DEFICIT) AT END OF YEAR	763,167	576,272	112,444	281,800	2,577,302	2,577,302	116,896	116,896	128,786	128,786	279,844	279,844	279,844	279,844

Beverly Parish Council
Bossier, Louisiana

Special Revenue Funds - Governmental Fund Type
2015 Combined Budget Summary
(2014 Revised Budget)

	Fire District #1 VED		Public Transportation		Public Building Maintenance		Vehicle & Equipment Replacement		Miles Tax Bonds		Solid Waste		Fire District #2 VED	
	2014 Budget	2014 Revised	2014 Budget	2014 Revised	2014 Budget	2014 Revised	2014 Budget	2014 Revised	2014 Budget	2014 Revised	2014 Budget	2014 Revised	2014 Budget	2014 Revised
REVENUES														
Taxes & Franchise	\$ 150,000	\$ 150,000	\$ -	\$ 3,650,000	\$ 300,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,200,000	\$ 3,400,000	\$ 3,400,000	\$ 3,400,000	\$ 250,000	\$ 250,000
Licenses & Permits	30,250	30,000	350,000											3,400
Intergovernmental Revenues	12,500			1,000										
Fees & Furlishers	750	300	300	300					5,000	4,000	4,000	4,000	750	750
Pen Charges and Commissions	5,000			1,500					300,000	300,000	300,000	300,000	8,000	8,000
Use of Money and Property														
Miscellaneous Revenues														
In Kind Revenue														
TOTAL REVENUES	496,500	540,000	550,000	5,051,000	3,051,000	3,701,000	3,701,000	3,701,000	3,701,000	3,701,000	3,701,000	3,701,000	541,250	541,250
EXPENDITURES														
Hearing Assistance Payments				6,137,022										117,500
General Government	208,770	160,000												
Public Safety				200,000										
Public Works				9,000					2,375,000	2,375,000	2,375,000	2,375,000		
Health & Welfare				240,000										
Culture & Recreation				233,335										
Economic Development				30,266										
Other Expenditures														
In Kind	350,000			30,000					30,000	30,000	30,000	30,000	30,000	30,000
Capital Outlay	41,677													
DMA Service														
Principal														
Interest														
TOTAL EXPENDITURES	600,047	160,000	310,500	6,700,623	3,081,000	3,455,000	3,455,000	3,455,000	3,455,000	3,455,000	3,455,000	3,455,000	367,500	367,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(103,547)	380,000	239,500	(1,649,623)	(1,030,000)	(754,000)	(754,000)	(754,000)	(754,000)	(754,000)	(754,000)	(754,000)	(126,250)	(126,250)
OTHER FINANCING SOURCES (USES)														
Operating Transfers In														
Loan Proceeds														
Proceeds from Sale of Assets														
Operating Transfers Out														
TOTAL OTHER FINANCING SOURCES (USES)	287,134	6,500	333,250	672,419	672,419	672,419	672,419	672,419	672,419	672,419	672,419	672,419	361,250	361,250
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(26,413)	438,000	572,750	(977,204)	(408,581)	(781,581)	(781,581)	(781,581)	(781,581)	(781,581)	(781,581)	(781,581)	(90,000)	(90,000)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	450,902	450,902	450,902	1,760,619	1,760,619	1,760,619	1,760,619	1,760,619	1,760,619	1,760,619	1,760,619	1,760,619	1,760,619	1,760,619
FUND BALANCE (DEFICIT) AT END OF YEAR	424,489	888,902	823,652	763,415	1,352,038	979,038	979,038	979,038	979,038	979,038	979,038	979,038	1,670,619	1,670,619

Iberville Parish Council
 Bayou Lafourche, Louisiana
Special Revenue Funds - Governmental Fund Type
 2015 Combined Budget Summary
 (2014 Revised Budget)

	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised	2014 Revised
	CHRG	LEI/O/AP	ES/1	PLMA Utility Assistance	RIED Section 8	Donor Rtd/Pool	LA Recovery Authority - CDBG	2014 Revised	2014 Revised
REVENUES									
Taxes & Franchises	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,095,000
Licenses & Permits									
Intergovernmental Revenues	135,000	305,000		11,000	120,000		6,665,000		11,105,130
Fees & Fines/forfeits			103,000						213,250
Fees Charge and Commissions									444,900
Use of Money and Property			20,000						12,400
Miscellaneous Revenues									134,000
In Kind Revenues									
TOTAL REVENUES	<u>135,000</u>	<u>305,000</u>	<u>403,000</u>	<u>11,000</u>	<u>120,000</u>	<u>-</u>	<u>6,665,000</u>	<u>-</u>	<u>20,401,730</u>
EXPENDITURES									
Housing Assistance Payments							3,665,000		10,952,250
General Government			998,118						2,213,899
Public Safety									8,013,168
Public Works									1,809,061
Health & Welfare					176,000				420,327
Culture & Recreation									94,366
Economic Development									
Other Expenditures									
In Kind									
Capital Outlay			3,000						1,011,256
Debt Service									83,805
Principal									3,466
Interest									24,051,270
TOTAL EXPENDITURES	<u>135,000</u>	<u>273,000</u>	<u>403,118</u>	<u>11,000</u>	<u>176,000</u>	<u>-</u>	<u>6,665,000</u>	<u>-</u>	<u>24,051,270</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
FINANCING SOURCES/USES									
Operating Transfers In									2,276,378
Operating Transfers Out									
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
Special Revenue Funds - Governmental Fund Type
 2015 Combined Budget Summary
 (2015 Budget)

	Bayou Pigeon VFD 2015 Budget	Bayou Secret VFD 2015 Budget	Bayou Grude VFD 2015 Budget	Office of Emergency Preparedness 2015 Budget	Drainage Maintenance 2015 Budget	Commuter/Office 2015 Budget	Colonial Court Fund 2015 Budget	Visitors Expense Fund 2015 Budget	Pres. Council on Drug Abuse 2015 Budget
REVENUES									
Taxes & Franchises	\$ 145,000	\$ 140,000	\$ 140,000	\$ 2,750,000	\$ 205,000	\$ 43,000			
License & Permits									
Intergovernmental Revenue	4,018	6,300	3,338	60,300	50,000	112,500		86,000	
Fees & Fines/forfeits						253	188,000	60,000	10,000
Permit Charges and Commissions	250	750	100	1,200	150				
Use of Money and Property									
Miscellaneous Revenues				1,500					
In Kind Payments									
TOTAL REVENUES	149,268	152,050	150,253	3,412,000	2,806,300	811,303	198,000	188,000	156,000
EXPENDITURES									
Financing Activities Payments									
General Government							150,000		
Public Safety	68,551	62,261	150,215	142,710		811,303			300,015
Public Works									
Health & Welfare									
Culture & Recreation									
Economic Development									
Other Expenditures									
In Good									
Capital Outlay	2,500	56,750		100,000	50,000				
Debt Service									
Principal									
Interest									
TOTAL EXPENDITURES	71,051	81,010	150,215	262,710	2,061,020	311,303	150,000	416,207	300,015
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	78,217	73,040	0	3,149,290	745,280	500	46,000	171,793	(144,015)
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	78,217	73,040	0	(5,655)	744,271	(122)	46,000	171,793	(144,015)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR									
FUND BALANCE (DEFICIT) AT END OF YEAR	78,217	73,040	0	11,644	3,215,782	11,848	(33,214)	328,672	(144,015)

Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2015 Combined Budget Summary
 (2015 Budget)

	For District #1 VTD 2013 Budget	White Castle VTD 2013 Budget	Transit 2015 Budget	Public Transportation 2015 Budget	Mobile Building Maintenance 2015 Budget	Vehicle & Equipment Repairs 2013 Budget	John T.ia Bonds 2013 Budget	Solid Waste 2013 Budget	For District #1 VTD 2013 Budget
REVENUES									
Taxes & Franchises	\$ 395,000	\$ 145,000			\$ 2,750,000	\$ 350,000	\$ 3,000,000	\$ 3,300,000	\$ 545,000
Licenses & Permits	32,500	18,000		350,000					5,000
Intergovernmental Revenues									
Fees & Professions	12,500				1,000				238
Fees Charged and Commission	150		300		500		4,000	0,000	
Use of Money and Property	3,000				1,500		500,000	0,000	
Miscellaneous Revenues									
In Kind Revenues	453,750	115,000	350,000	2,273,000	350,000	3,500,000	3,311,000	3,311,000	251,358
TOTAL REVENUES									
	291,370	143,000	350,300	1,146,472	388,800		3,035,822	3,294,025	120,050
				9,000	233,355				
				214,312	54,864				
	319,000			30,000	600,000		30,000	91,000	40,000
TOTAL EXPENDITURES	319,570	10,000	333,300	2,862,655	691,000		3,389,872	3,753,025	201,968
	19,800			250,547	600,000		1,114,178	15,975	49,182
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
OTHER FINANCING SOURCES (USES)									
Opening Transfers In									
Loan Proceeds									35,100
Proceeds from Sale of Assets									2,619
Opening Transfers Out									201,968
TOTAL OTHER FINANCING SOURCES (USES)									
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	0,000			290,547	288,000		1,114,178	15,975	49,182
	634,362	6,100	333,333	1,760,019	319,815		5,285,345	3,148,000	467,342
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR									
	341,562	6,100	333,253	2,510,566	251,811		4,889,023	3,164,004	516,544
FUND BALANCE (DEFICIT) AT END OF YEAR									

Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2015 Combined Budget Summary
 (2015 Budget)

	CDBG 2015 Budget	LITHEAP 2015 Budget	2011 2015 Budget	FDMA Loan Assistance 2015 Budget	HHD Section # 2015 Budget	Donor-Infld Fund 2015 Budget	LA Recovery Authority - CDBG 2015 Budget	Total Special Revenue Funds 2015 Budget
REVENUES								
Taxes & Franchise			\$ 999,000					\$ 999,000
License & Fees								
Intergovernmental Revenues	156,500	305,000		15,000	120,000		7,000,000	6,496,500
Fees & Fines			511,000					511,000
Fees Charged and Commissions								
Use of Money and Property			20,000					20,000
Miscellaneous Revenues								
In Kind Revenues								
TOTAL REVENUES	156,500	305,000	619,000	15,000	120,000		7,000,000	7,545,500
EXPENDITURES								
Housing Assistance Payments							3,000,000	3,000,000
General Government			306,118					306,118
Public Safety								
Public Works								
Health & Welfare								
Culture & Recreation								
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay			6,000					6,000
Debt Service								
Principal								
Interest								
TOTAL EXPENDITURES	156,500	275,000	306,118	15,000	120,000		7,000,000	7,546,618
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES								208,882
OTHER FINANCING SOURCES								
Operating Transfers In								
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out		(20,000)						(20,000)
TOTAL OTHER FINANCING SOURCES (USES)		(20,000)						(20,000)
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES								188,882
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	16,711	74	476,342	427	14,935	75,515	134,478	16,202,495
FUND BALANCE (DEFICIT) AT END OF YEAR	16,711	74	518,224	527	14,935	75,515	134,478	18,007,640

Iberville Parish Council
Thibodaux, Louisiana
Debt Service Funds - Governmental Fund Type
2015 Combined Budget Summary

	Sales Tax Bond Debt Service 2014 Original	Sales Tax Bond Revenue 2014 Original	Total Debt Service Funds 2014 Original	Sales Tax Bond Debt Service 2014 Revised	Sales Tax Bond Reserve 2014 Revised	Total Debt Service Funds 2014 Revised	Sales Tax Bond Debt Service 2015 Budget	Sales Tax Bond Reserve 2015 Budget	Total Debt Service Funds 2015 Budget
REVENUES									
Taxes & Franchise Licenses & Permits	\$ 1,279,400	\$ -	\$ 1,279,400	\$ 1,279,400	\$ -	\$ 1,279,400	\$ 1,739,150	\$ -	\$ 1,739,150
Intergovernmental Revenues									
Fees & Fines									
Fees Charges and Commissions		800	800		800	800		800	800
Use of Money and Property Miscellaneous Revenues									
All Total Revenues	<u>1,279,400</u>	<u>800</u>	<u>1,280,200</u>	<u>1,279,400</u>	<u>800</u>	<u>1,280,200</u>	<u>1,739,150</u>	<u>800</u>	<u>1,739,950</u>
TOTAL REVENUES									
EXPENDITURES									
Housing Assistance Payments									
General Government									
Public Safety									
Public Works									
Health & Welfare									
Culture & Recreation									
Economic Development									
Other Expenditures									
In Land									
Capital Outlay									
Debt Service	1,015,000		1,015,000	1,013,000		1,013,000	1,043,000		1,043,000
Principal	885,975		885,975	663,975		663,975	642,775		642,775
Interest									
Paying Agent Fees									
TOTAL EXPENDITURES	<u>1,015,000</u>	<u></u>	<u>1,015,000</u>	<u>1,013,000</u>	<u></u>	<u>1,013,000</u>	<u>1,043,000</u>	<u></u>	<u>1,043,000</u>
EXCESS (DEFICIENCY) OF REVENUES									
OVER EXPENDITURES	<u>28,425</u>	<u>800</u>	<u>29,225</u>	<u>28,425</u>	<u>800</u>	<u>29,225</u>	<u>35,175</u>	<u>800</u>	<u>36,075</u>
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	<u>28,425</u>	<u>800</u>	<u>29,225</u>	<u>28,425</u>	<u>800</u>	<u>29,225</u>	<u>35,175</u>	<u>800</u>	<u>36,075</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,478,314</u>	<u>893,329</u>	<u>2,371,643</u>	<u>1,478,313</u>	<u>893,314</u>	<u>2,371,627</u>	<u>1,507,340</u>	<u>893,314</u>	<u>2,400,654</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>1,506,739</u>	<u>894,129</u>	<u>2,400,868</u>	<u>1,507,340</u>	<u>893,314</u>	<u>2,400,654</u>	<u>1,500,115</u>	<u>893,314</u>	<u>2,393,429</u>

Iberville Parish Council

Plaquemine, Louisiana

Capital Project Funds - Governmental Fund Type

2015 Combined Budget Summary

(2014 Original Budget)

	Capital Improvement Fund 2014 Original	Road Construction Capital Improvements Fund 2014 Original	Iberville Parish Medical Facility (CSMC) 2014 Original	Iberville Suburban Park 2014 Original	North Iberville Community Center 2014 Original	Total Capital Project Funds 2014 Original
REVENUES						
Taxes & Franchises	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Licenses & Permits						
Intergovernmental Revenues	25,000		10,000,000			10,025,000
Fees & Fines/forfeitures						
Fees Charges and Commissions	5,000					5,000
Use of Money and Property	30,000					30,000
Miscellaneous Revenues						
In Kind Revenues						
TOTAL REVENUES	970,000	-	10,000,000	-	-	10,970,000
EXPENDITURES						
Housing Assistance Programs						
General Government						
Public Safety						
Public Works						
Health & Welfare						
Culture & Recreation						
Economic Development						
Other Expenditures						
In Kind						
Capital Outlay	2,550,000		10,000,000			12,550,000
Debt Service						
Principal						
Interest						
TOTAL EXPENDITURES	2,550,000	-	10,000,000	-	-	12,550,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,572,000)	-	-	-	-	(1,572,000)
GOVERNMENTAL SOURCES (USES)						
Operating Transfers In						
Loan Proceeds						
Operating Transfers Out						
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(1,572,000)	-	-	-	-	(1,572,000)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,000,400	38,997	-	133,000	95,074	3,304,500
FUND BALANCE (DEFICIT) AT END OF YEAR	1,428,400	38,997	-	110,000	95,074	1,682,500

Iberville Parish Council
Plaquemine, Louisiana

Capital Project Funds - Governmental Fund Type
2015 Combined Budget Summary
(2014 Revised Budget)

	Capital Improvement Fund 2014 Revised	Road Construction Fund 2014 Revised	Iberville Parish Medical Facility CSOG 2014 Revised	Iberville Industrial Park 2014 Revised	Mobile Benefits Community Centers 2014 Revised	Total Capital Project Funds 2014 Revised
REVENUES						
Taxes & Franchises	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Licenses & Permits						
Intergovernmental Revenues	250,000		14,000,000			14,250,000
Fees & Fines						
Fees Charges and Commissions						
Use of Money and Property	2,500					2,500
Miscellaneous Revenues						
In Kind Revenues						
TOTAL REVENUES	2,252,500	-	14,000,000	-	-	16,252,500
EXPENDITURES						
Housing Assistance Payments						
Central Government						
Public Safety						
Public Works						
Health & Welfare						
Culture & Recreation						
Economic Development						
Other Expenditures						
In Kind						
Capital Outlay	2,800,000		14,000,000			16,800,000
Debt Service						
Principal						
Interest						
TOTAL EXPENDITURES	2,800,000	-	14,000,000	-	-	16,800,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(547,500)	-	-	-	-	(547,500)
OTHER FINANCING SOURCES USED						
Operating Transfers In						
Loan Proceeds						
Operating Transfers Out						
TOTAL OTHER FINANCING SOURCES USED	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(547,500)	-	-	-	-	(547,500)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,028,100	-	67,147	110,000	-	3,205,247
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,480,600	\$ -	\$ 67,147	\$ 110,000	\$ -	\$ 2,657,747

Iberville Parish Council
Plaquemine, Louisiana

Capital Project Funds - Governmental Fund Type
2015 Combined Budget Summary
(2015 Budget)

	Capital Improvement Fund	Iberville Parish				Total Capital Project Funds
		Board Commission	Medical Facility CSBG	Iberville Industrial Park	North Iberville Community Center	
	2015 Budget	2015 Budget	2015 Budget	2015 Budget	2015 Budget	2015 Budget
REVENUES						
Taxes & Fees/Charges	2,000,000	-	-	-	-	2,000,000
Licenses & Permits						
Intergovernmental Revenues						
Fees & Profits/losses	1,100,000					1,100,000
Fees Changes and Commission						
Use of Money and Property						
Miscellaneous Revenues						
In Kind Revenues						
TOTAL REVENUES	3,100,000	-	-	-	-	3,100,000
EXPENDITURES						
Housing Assistance Payments						
General Government						
Public Safety						
Public Works						
Health & Welfare						
Culture & Recreation						
Economic Development						
Other Expenditures						
In Kind						
Capital Outlay	3,100,000					3,100,000
Debt Service						
Principal						
Interest						
TOTAL EXPENDITURES	3,100,000	-	-	-	-	3,100,000
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	2,480,000		67,147	110,000		2,657,147
FUND BALANCE (DEFICIT) AT END OF YEAR	2,480,000		67,147	110,000		2,657,147

Iberville Parish Council
Flaquemin, Louisiana

Enterprise Funds - Governmental Fund Type
2015 Committed Budget Summary

	Sales Tax Department 2014 Original	Utility Department 2014 Original	Sales Tax Department 2014 Revised	Utility Department 2014 Revised	Sales Tax Department 2015 Budget	Utility Department 2015 Budget
REVENUES						
Taxes & Franchise	\$ 84,933	\$ -	\$ 84,925	\$ -	\$ 877,409	\$ -
Licenses & Permits	-2,000	-	2,000	-	-2,000	-
Intergovernmental Revenues	-	-	-	-	-	-
Fees & Profits/loss	4,897,480	-	-	4,897,480	-	5,109,580
Fees Charged and Commissions	2,000	-	-	2,000	-	3,100
Use of Money and Property	21,600	-	-	21,600	-	25,600
Miscellaneous Revenues	-	-	-	-	-	-
In-Sale Revenues	-	-	-	-	-	-
TOTAL REVENUES	864,933	3,110,080	864,925	5,026,080	879,409	5,138,080
EXPENDITURES						
Housing Assistance Payments	864,933	-	864,925	-	879,409	-
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health & Welfare	4,614,790	-	-	4,798,330	-	4,877,250
Culture & Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
In-Sale	-	-	-	-	-	-
Capital Outlay	710,000	-	-	110,000	-	143,000
Debt Service	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	6,250	-	-	8,760	-	8,100
TOTAL EXPENDITURES	864,933	3,110,080	864,925	4,926,710	879,409	5,056,750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	119,370	-	82,330
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	-	-	-	119,370	-	82,330
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	15,885,832	-	15,336,861	-	15,444,721
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 12,624,472	\$ -	\$ 15,444,721	\$ -	\$ 13,326,491

Iberville Parish Council
 Plaquemine, Louisiana
General Fund
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 6,194,894	\$ 5,100,000	\$ 5,450,000	\$ 5,600,000
Licenses & Permits	387,777	372,000	562,000	405,000
Intergovernmental Revenues	1,241,999	1,241,681	1,269,681	1,298,041
Fines & Forfeitures				
Fees Charges and Commissions	66,589	98,500	106,500	106,500
Use of Money and Property	10,971	10,600	10,900	10,900
Miscellaneous Revenues	4,062,185	2,932,567	4,332,052	4,401,200
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>11,964,415</u>	<u>9,755,348</u>	<u>11,731,133</u>	<u>11,821,641</u>
EXPENDITURES				
Housing Assistance Payments				
General Government	5,141,147	4,804,891	6,271,380	6,370,589
Public Safety	1,658,779	1,454,643	1,496,820	1,596,082
Public Works	1,279,227	1,339,047	1,252,469	1,306,200
Health & Welfare	1,521,909	1,551,444	1,531,436	1,686,208
Culture & Recreation	163,809	169,918	177,094	186,963
Economic Development	186,572	185,580	185,580	195,580
Other Expenditures				
In Kind				
Capital Outlay	30,054	61,500	64,510	65,500
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>9,981,497</u>	<u>9,567,023</u>	<u>10,979,289</u>	<u>11,407,122</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,982,918</u>	<u>188,325</u>	<u>751,844</u>	<u>414,519</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	38,372	30,000	30,000	30,000
Loan Proceeds				
Proceeds from Sale of Assets	16,026			
Operating Transfers Out	(288,029)	(250,000)	(270,000)	(320,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(233,631)</u>	<u>(220,000)</u>	<u>(240,000)</u>	<u>(290,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,749,287</u>	<u>(31,675)</u>	<u>511,844</u>	<u>124,519</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,425,641</u>	<u>2,534,462</u>	<u>4,174,928</u>	<u>4,686,772</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 4,174,928</u>	<u>\$ 2,502,787</u>	<u>\$ 4,686,772</u>	<u>\$ 4,811,291</u>

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Pigeon Fire Department
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 159,374	\$ 125,000	\$ 150,000	\$ 145,000
Licenses & Permits				
Intergovernmental Revenues	4,015	4,250	4,010	4,010
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	699	750	750	750
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>164,088</u>	<u>130,000</u>	<u>154,760</u>	<u>149,760</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety	39,328	65,151	68,551	68,551
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>39,328</u>	<u>67,651</u>	<u>71,051</u>	<u>71,051</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>124,760</u>	<u>62,349</u>	<u>83,709</u>	<u>78,709</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>124,760</u>	<u>62,349</u>	<u>83,709</u>	<u>78,709</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>508,668</u>	<u>580,783</u>	<u>633,428</u>	<u>717,137</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 633,428</u>	<u>\$ 643,132</u>	<u>\$ 717,137</u>	<u>\$ 795,846</u>

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel Fire Department
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 159,374	\$ 125,000	\$ 150,000	\$ 145,000
Licenses & Permits				
Intergovernmental Revenues	5,936	6,300	6,300	6,300
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	552	750	750	750
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>165,862</u>	<u>132,050</u>	<u>157,050</u>	<u>152,050</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety	34,246	52,500	54,760	60,280
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	15,365	34,750	34,750	34,750
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>49,611</u>	<u>87,250</u>	<u>89,510</u>	<u>95,030</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>116,251</u>	<u>44,800</u>	<u>67,540</u>	<u>57,020</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>116,251</u>	<u>44,800</u>	<u>67,540</u>	<u>57,020</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>394,371</u>	<u>451,621</u>	<u>510,622</u>	<u>578,162</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 510,622</u>	<u>\$ 496,421</u>	<u>\$ 578,162</u>	<u>\$ 635,182</u>

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Goula Fire Department
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 159,374	\$ 125,000	\$ 150,000	\$ 145,000
Licenses & Permits				
Intergovernmental Revenues	4,749	5,000	5,000	5,150
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	31	100	100	103
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>164,154</u>	<u>130,100</u>	<u>155,100</u>	<u>150,253</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety	164,154	130,100	155,100	150,253
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>164,154</u>	<u>130,100</u>	<u>155,100</u>	<u>150,253</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>42,004</u>	<u>42,004</u>	<u>42,004</u>	<u>42,004</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 42,004</u>	<u>\$ 42,004</u>	<u>\$ 42,004</u>	<u>\$ 42,004</u>

Iberville Parish Council
 Plaquemine, Louisiana
Office of Emergency Preparedness
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	162,766	110,177	260,177	182,590
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	68,350		1,500	1,500
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>231,116</u>	<u>110,177</u>	<u>261,677</u>	<u>184,090</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety	152,834	138,467	228,685	142,743
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	47,876	25,000	70,000	100,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>200,710</u>	<u>163,467</u>	<u>298,685</u>	<u>242,743</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>30,406</u>	<u>(53,290)</u>	<u>(37,008)</u>	<u>(58,653)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	35			
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>30,441</u>	<u>(53,290)</u>	<u>(37,008)</u>	<u>(58,653)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>229,937</u>	<u>177,995</u>	<u>260,378</u>	<u>223,370</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 260,378</u>	<u>\$ 124,705</u>	<u>\$ 223,370</u>	<u>\$ 164,717</u>

Iberville Parish Council
 Plaquemine, Louisiana
Drainage Maintenance
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 2,508,644	\$ 2,450,000	\$ 2,700,000	\$ 2,750,000
Licenses & Permits				
Intergovernmental Revenues	54,015	55,000	55,000	55,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	1,063	1,200	1,200	1,200
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,563,722</u>	<u>2,506,200</u>	<u>2,756,200</u>	<u>2,806,200</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	1,952,422	1,924,417	1,956,424	2,041,929
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay		50,000	50,000	50,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>1,952,422</u>	<u>1,974,417</u>	<u>2,006,424</u>	<u>2,091,929</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>611,300</u>	<u>531,783</u>	<u>749,776</u>	<u>714,271</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>611,300</u>	<u>531,783</u>	<u>749,776</u>	<u>714,271</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,854,626</u>	<u>2,309,226</u>	<u>2,465,926</u>	<u>3,215,702</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,465,926</u>	<u>\$ 2,841,009</u>	<u>\$ 3,215,702</u>	<u>\$ 3,929,973</u>

Iberville Parish Council
 Plaquemine, Louisiana
Coroner's Office
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 225,000	\$ 205,000	\$ 225,000	\$ 205,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures	279	253	253	253
Fees Charges and Commissions	91,239	106,307	106,307	106,100
Use of Money and Property	20	150	150	150
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>316,538</u>	<u>311,710</u>	<u>331,710</u>	<u>311,503</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety	305,466	311,710	336,710	311,925
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	<u>305,466</u>	<u>311,710</u>	<u>336,710</u>	<u>311,925</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,072</u>	<u>-</u>	<u>(5,000)</u>	<u>(422)</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>11,072</u>	<u>-</u>	<u>(5,000)</u>	<u>(422)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,776</u>	<u>8,929</u>	<u>16,848</u>	<u>11,848</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 16,848</u>	<u>\$ 8,929</u>	<u>\$ 11,848</u>	<u>\$ 11,426</u>

Iberville Parish Council
 Plaquemine, Louisiana
Criminal Court Fund
 2015 Budget Summary

	2015 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures	312,394	275,000	150,000	150,000
Fees Charges and Commissions				
Use of Money and Property	53			
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>312,447</u>	<u>275,000</u>	<u>150,000</u>	<u>150,000</u>
EXPENDITURES				
Housing Assistance Payments				
General Government	278,223	238,972	209,431	150,000
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	105,042			
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	<u>383,265</u>	<u>238,972</u>	<u>209,431</u>	<u>150,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(70,818)</u>	<u>36,028</u>	<u>(59,431)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	(18,888)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(18,888)</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(89,706)</u>	<u>36,028</u>	<u>(59,431)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>113,523</u>	<u>7,880</u>	<u>23,817</u>	<u>(35,614)</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 23,817</u>	<u>\$ 43,908</u>	<u>\$ (35,614)</u>	<u>\$ (35,614)</u>

Iberville Parish Council
 Plaquemine, Louisiana
Visitor Enterprise Fund
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 53,660	\$ 45,000	\$ 45,000	\$ 45,000
Licenses & Permits				
Intergovernmental Revenues	118,052	113,500	113,500	113,500
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>171,712</u>	<u>158,500</u>	<u>158,500</u>	<u>158,500</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation	404,052	402,094	405,592	416,707
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	<u>404,052</u>	<u>402,094</u>	<u>405,592</u>	<u>416,707</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(232,340)</u>	<u>(243,594)</u>	<u>(247,092)</u>	<u>(258,207)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	125,000	125,000	125,000	175,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>175,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(107,340)</u>	<u>(118,594)</u>	<u>(122,092)</u>	<u>(83,207)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>359,104</u>	<u>236,528</u>	<u>251,764</u>	<u>129,672</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 251,764</u>	<u>\$ 117,934</u>	<u>\$ 129,672</u>	<u>\$ 46,465</u>

Iberville Parish Council
 Plaquemine, Louisiana
President's Council on Drug Abuse
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	100,539	88,000	88,000	88,400
Fines & Forfeitures	69,395	75,500	63,000	60,000
Fees Charges and Commissions	5,824	44,641	10,000	10,000
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>175,758</u>	<u>208,141</u>	<u>161,000</u>	<u>158,400</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	319,092	333,141	305,492	300,915
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>319,092</u>	<u>333,141</u>	<u>305,492</u>	<u>300,915</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(143,334)</u>	<u>(125,000)</u>	<u>(144,492)</u>	<u>(142,515)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	145,000	125,000	145,000	145,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>145,000</u>	<u>125,000</u>	<u>145,000</u>	<u>145,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,666</u>	<u>-</u>	<u>508</u>	<u>2,485</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>9,894</u>	<u>9,276</u>	<u>11,560</u>	<u>12,068</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 11,560</u>	<u>\$ 9,276</u>	<u>\$ 12,068</u>	<u>\$ 14,553</u>

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #1 (East Side)
 2015 Budget Summary

	2015 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 346,093	\$ 315,000	\$ 370,000	\$ 395,000
Licenses & Permits				
Intergovernmental Revenues	27,836	21,000	20,250	20,500
Fines & Forfeitures				
Fees Charges and Commissions	12,500	12,500	12,500	12,500
Use of Money and Property	956	750	750	750
Miscellaneous Revenues	6,000	5,000	5,000	5,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>393,385</u>	<u>354,250</u>	<u>408,500</u>	<u>433,750</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety	194,046	185,850	298,770	291,570
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay		350,000	350,000	219,000
Debt Service				
Principal	35,686	45,057	45,057	
Interest	3,367	1,807	1,807	-
TOTAL EXPENDITURES	<u>233,099</u>	<u>582,714</u>	<u>695,634</u>	<u>510,570</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>160,286</u>	<u>(228,464)</u>	<u>(287,134)</u>	<u>(76,820)</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>160,286</u>	<u>(228,464)</u>	<u>(287,134)</u>	<u>(76,820)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>765,230</u>	<u>844,698</u>	<u>925,516</u>	<u>638,382</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 925,516</u>	<u>\$ 616,234</u>	<u>\$ 638,382</u>	<u>\$ 561,562</u>

Iberville Parish Council
 Plaquemine, Louisiana
White Castle Fire Department
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 159,374	\$ 125,000	\$ 150,000	\$ 145,000
Licenses & Permits				
Intergovernmental Revenues	17,832	18,000	18,000	18,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>177,206</u>	<u>143,000</u>	<u>168,000</u>	<u>163,000</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety	177,206	143,000	168,000	163,000
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>177,206</u>	<u>143,000</u>	<u>168,000</u>	<u>163,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	6,100			
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>6,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>6,100</u>	<u>6,100</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 6,100</u>	<u>\$ -</u>	<u>\$ 6,100</u>	<u>\$ 6,100</u>

Iberville Parish Council
 Plaquemine, Louisiana
Parish Transportation Fund
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	412,802	405,000	350,000	350,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	275	500	500	500
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>413,077</u>	<u>405,500</u>	<u>350,500</u>	<u>350,500</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	329,793	385,000	350,500	350,500
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	<u>329,793</u>	<u>385,000</u>	<u>350,500</u>	<u>350,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>83,284</u>	<u>20,500</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>83,284</u>	<u>20,500</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>249,949</u>	<u>265,449</u>	<u>333,233</u>	<u>333,233</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 333,233</u>	<u>\$ 285,949</u>	<u>\$ 333,233</u>	<u>\$ 333,233</u>

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 2,540,513	\$ 2,500,000	\$ 2,650,000	\$ 2,750,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	636	1,000	1,000	1,000
Use of Money and Property	507	500	500	500
Miscellaneous Revenues	7,182	1,500	1,500	1,500
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,548,838</u>	<u>2,503,000</u>	<u>2,653,000</u>	<u>2,753,000</u>
EXPENDITURES				
Housing Assistance Payments				
General Government	1,181,461	1,102,804	1,137,822	1,140,472
Public Safety	322,505	320,300	288,800	288,800
Public Works	15,508	10,000	9,000	9,000
Health & Welfare	281,040	231,312	249,058	255,365
Culture & Recreation	201,323	229,842	215,135	224,152
Economic Development	46,972	48,741	50,566	54,864
Other Expenditures				
In Kind				
Capital Outlay	11,829	30,000	30,000	30,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,060,638</u>	<u>1,972,999</u>	<u>1,980,381</u>	<u>2,002,653</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>488,200</u>	<u>530,001</u>	<u>672,619</u>	<u>750,347</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>30,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>518,600</u>	<u>530,001</u>	<u>672,619</u>	<u>750,347</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>568,800</u>	<u>1,102,193</u>	<u>1,087,400</u>	<u>1,760,019</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,087,400</u>	<u>\$ 1,632,194</u>	<u>\$ 1,760,019</u>	<u>\$ 2,510,366</u>

Iberville Parish Council
 Plaquemine, Louisiana
Vehicle and Equipment Replacement
 2015 Budget Summary

	2015 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 375,000	\$ 350,000	\$ 350,000	\$ 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>375,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	191,173	650,000	350,000	650,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>191,173</u>	<u>650,000</u>	<u>350,000</u>	<u>650,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>183,827</u>	<u>(300,000)</u>	<u>-</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>183,827</u>	<u>(300,000)</u>	<u>-</u>	<u>(300,000)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>332,988</u>	<u>557,988</u>	<u>516,815</u>	<u>516,815</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 516,815</u>	<u>\$ 257,988</u>	<u>\$ 516,815</u>	<u>\$ 216,815</u>

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Road
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 3,099,664	\$ 2,600,000	\$ 3,200,000	\$ 3,000,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	575			
Use of Money and Property	2,140	2,000	3,000	4,000
Miscellaneous Revenues	469,158	500,000	500,000	500,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,571,537</u>	<u>3,102,000</u>	<u>3,703,000</u>	<u>3,504,000</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	2,269,202	2,357,547	2,575,562	2,339,822
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	1,211	50,000	50,000	50,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,270,413</u>	<u>2,407,547</u>	<u>2,625,562</u>	<u>2,389,822</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,301,124</u>	<u>694,453</u>	<u>1,077,438</u>	<u>1,114,178</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>1,301,124</u>	<u>694,453</u>	<u>1,077,438</u>	<u>1,114,178</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,407,183</u>	<u>2,199,850</u>	<u>2,708,307</u>	<u>3,785,745</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,708,307</u>	<u>\$ 2,894,303</u>	<u>\$ 3,785,745</u>	<u>\$ 4,899,923</u>

Iberville Parish Council

Plaquemine, Louisiana

Solid Waste

2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 3,861,111	\$ 3,200,000	\$ 3,400,000	\$ 3,300,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	2,884	3,000	4,000	5,000
Miscellaneous Revenues	511	3,000	8,000	6,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,864,506</u>	<u>3,206,000</u>	<u>3,412,000</u>	<u>3,311,000</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	3,143,962	3,171,362	3,119,702	3,264,025
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	28,381	2,000	31,000	31,000
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	<u>3,172,343</u>	<u>3,173,362</u>	<u>3,150,702</u>	<u>3,295,025</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>692,163</u>	<u>32,638</u>	<u>261,298</u>	<u>15,975</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>692,163</u>	<u>32,638</u>	<u>261,298</u>	<u>15,975</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>2,194,608</u>	<u>2,500,459</u>	<u>2,886,771</u>	<u>3,148,069</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,886,771</u>	<u>\$ 2,533,097</u>	<u>\$ 3,148,069</u>	<u>\$ 3,164,044</u>

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #2 (Bayou Blue Fire Department)
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 257,633	\$ 225,000	\$ 250,000	\$ 245,000
Licenses & Permits				
Intergovernmental Revenues	5,392	5,000	5,400	5,400
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	535	750	750	750
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>263,560</u>	<u>230,750</u>	<u>256,150</u>	<u>251,150</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety	81,293	112,550	117,550	120,050
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	480,839	40,000	40,000	40,000
Debt Service				
Principal	19,689	38,748	38,748	39,100
Interest	1,524	3,679	3,679	2,818
TOTAL EXPENDITURES	<u>583,345</u>	<u>194,977</u>	<u>199,977</u>	<u>201,968</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(319,785)</u>	<u>35,773</u>	<u>56,173</u>	<u>49,182</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds	200,000			
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(119,785)</u>	<u>35,773</u>	<u>56,173</u>	<u>49,182</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>530,994</u>	<u>379,056</u>	<u>411,209</u>	<u>467,382</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 411,209</u>	<u>\$ 414,829</u>	<u>\$ 467,382</u>	<u>\$ 516,564</u>

Iberville Parish Council
 Plaquemine, Louisiana
Community Services Block Grant (CSBG)
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	105,842	136,500	136,500	136,500
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>105,842</u>	<u>136,500</u>	<u>136,500</u>	<u>136,500</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	105,841	136,500	136,500	136,500
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>105,841</u>	<u>136,500</u>	<u>136,500</u>	<u>136,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	11,929			
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>11,929</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>11,930</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>4,801</u>	<u>4,801</u>	<u>16,731</u>	<u>16,731</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 16,731</u>	<u>\$ 4,801</u>	<u>\$ 16,731</u>	<u>\$ 16,731</u>

Iberville Parish Council
 Plaquemine, Louisiana
LIHEAP
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	230,941	305,000	305,000	305,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>230,941</u>	<u>305,000</u>	<u>305,000</u>	<u>305,000</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	210,158	275,000	275,000	275,000
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	1,234			
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	<u>211,392</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>19,549</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	(19,484)	(30,000)	(30,000)	(30,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(19,484)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>65</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>9</u>	<u>-</u>	<u>74</u>	<u>74</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 74</u>	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 74</u>

Iberville Parish Council
 Plaquemine, Louisiana
Emergency 911
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	376,510	290,100	315,100	315,000
Use of Money and Property				
Miscellaneous Revenues	15,000	20,000	20,000	20,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>691,510</u>	<u>610,100</u>	<u>635,100</u>	<u>635,000</u>
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety	552,900	570,021	598,118	588,118
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	4,318	5,000	5,000	5,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>557,218</u>	<u>575,021</u>	<u>603,118</u>	<u>593,118</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>134,292</u>	<u>35,079</u>	<u>31,982</u>	<u>41,882</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>134,292</u>	<u>35,079</u>	<u>31,982</u>	<u>41,882</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>310,168</u>	<u>320,159</u>	<u>444,460</u>	<u>476,342</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 444,460</u>	<u>\$ 355,238</u>	<u>\$ 476,442</u>	<u>\$ 518,224</u>

Iberville Parish Council
 Plaquemine, Louisiana
 FEMA Utility Assistance
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	13,361	13,001	13,001	13,002
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	13,361	13,001	13,001	13,002
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	13,021	13,001	13,001	13,002
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	13,021	13,001	13,001	13,002
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	340	-	-	-
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	340	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	187	187	527	527
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 527	\$ 187	\$ 527	\$ 527

Iberville Parish Council
 Plaquemine, Louisiana
 Section 8
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	124,706	120,000	120,000	120,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	124,706	120,000	120,000	120,000
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	149,907	123,146	120,000	120,000
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	149,907	123,146	120,000	120,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,201)	(3,146)	-	-
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	(25,201)	(3,146)	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	40,136	40,136	14,935	14,935
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 14,935	\$ 36,990	\$ 14,935	\$ 14,935

Iberville Parish Council
 Plaquemine, Louisiana
Disaster Relief Fund
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 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	-	-	-	-
EXPENDITURES				
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	-	-	-	-
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	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
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	2,275,578	1,500,000	9,605,000	7,000,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	12,350			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,287,928</u>	<u>1,500,000</u>	<u>9,605,000</u>	<u>7,000,000</u>
EXPENDITURES				
Housing Assistance Payments				
General Government	2,231,689	1,500,000	9,605,000	7,000,000
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	<u>2,231,689</u>	<u>1,500,000</u>	<u>9,605,000</u>	<u>7,000,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>56,239</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>56,239</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>68,237</u>	<u>68,237</u>	<u>124,476</u>	<u>124,476</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 124,476</u>	<u>\$ 68,237</u>	<u>\$ 124,476</u>	<u>\$ 124,476</u>

Iberville Parish Council
 Plaquemine, LA
Sales Tax Bond Debt Service
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 1,722,550	\$ 1,729,400	\$ 1,729,400	\$ 1,739,150
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
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	970,000	1,015,000	1,015,000	1,065,000
Interest	728,763	685,975	685,975	641,775
TOTAL EXPENDITURES	1,698,763	1,700,975	1,700,975	1,706,775
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,787	28,425	28,425	32,375
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	23,787	28,425	28,425	32,375
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,455,128	1,478,914	1,478,915	1,507,340
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,478,915	\$ 1,507,339	\$ 1,507,340	\$ 1,539,715

Iberville Parish Council
 Plaquemine, LA
Sales Tax Bond Reserve
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	1,186	800	800	800
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,186</u>	<u>800</u>	<u>800</u>	<u>800</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,186</u>	<u>800</u>	<u>800</u>	<u>800</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>1,186</u>	<u>800</u>	<u>800</u>	<u>800</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>888,528</u>	<u>889,328</u>	<u>889,714</u>	<u>890,514</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 889,714</u>	<u>\$ 890,128</u>	<u>\$ 890,514</u>	<u>\$ 891,314</u>

Iberville Parish Council
 Plaquemine, Louisiana
Capital Improvement Fund
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 3,324,137	\$ 900,000	\$ 2,000,000	\$ 2,000,000
Licenses & Permits				
Intergovernmental Revenues	456,814	25,000	250,000	1,100,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	2,076	3,000	2,500	
Miscellaneous Revenues	46,811	50,000		
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,829,838</u>	<u>978,000</u>	<u>2,252,500</u>	<u>3,100,000</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	1,510,040	2,950,000	2,800,000	3,100,000
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	<u>1,510,040</u>	<u>2,950,000</u>	<u>2,800,000</u>	<u>3,100,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,319,798</u>	<u>(1,972,000)</u>	<u>(547,500)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Proceeds from General Long-Term Loans				
Operating Transfers Out	(369,077)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(369,077)</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,950,721</u>	<u>(1,972,000)</u>	<u>(547,500)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,077,469</u>	<u>3,080,469</u>	<u>3,028,190</u>	<u>2,480,690</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,028,190</u>	<u>\$ 1,108,469</u>	<u>\$ 2,480,690</u>	<u>\$ 2,480,690</u>

Iberville Parish Council
 Plaquemine, Louisiana
Road Construction Capital Improvement Fund
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	192			
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>192</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	921,650			
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>921,650</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(921,458)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	282,501			
Proceeds from General Long-Term Loans				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>282,501</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(638,957)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>638,957</u>	<u>38,957</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ -</u>	<u>\$ 38,957</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Parish Medical Facility CSBG
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	5,197,962	10,000,000	14,000,000	
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>5,197,962</u>	<u>10,000,000</u>	<u>14,000,000</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	5,130,815	10,000,000	14,000,000	
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>5,130,815</u>	<u>10,000,000</u>	<u>14,000,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>67,147</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>67,147</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>67,147</u>	<u>67,147</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 67,147</u>	<u>\$ -</u>	<u>\$ 67,147</u>	<u>\$ 67,147</u>

Iberville Parish Council
 Plaquemine, LA
Iberville Industrial Park
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	-	-	-	-
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	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
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	5			
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>5</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	227,657			
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>227,657</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(227,652)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	86,576			
Loan Proceeds				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>86,576</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(141,076)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>141,076</u>	<u>95,076</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ -</u>	<u>\$ 95,076</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
 Sales Tax Department
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ 866,300	\$ 864,953	\$ 882,025	\$ 877,600
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	<u>866,300</u>	<u>866,953</u>	<u>884,025</u>	<u>879,600</u>
EXPEDITURES				
Housing Assistance Payments				
General Government	866,300	866,953	884,025	879,600
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	<u>866,300</u>	<u>866,953</u>	<u>884,025</u>	<u>879,600</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDTIURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SQUIRES (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>-</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
Utility Department
 2015 Budget Summary

	2013 Actual	2014 Original	2014 Revised	2015 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	20,000			
Fines & Forfeitures				
Fees Charges and Commissions	4,776,130	4,991,680	4,991,680	5,108,380
Use of Money and Property	1,924	2,800	2,800	3,100
Miscellaneous Revenues	39,135	21,600	21,600	21,600
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>4,837,189</u>	<u>5,016,080</u>	<u>5,016,080</u>	<u>5,133,080</u>
EXPEDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	4,566,138	4,651,710	4,783,510	4,877,250
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay		710,000	110,000	165,000
Debt Service				
Principal				
Interest	1,252	8,700	8,700	8,700
TOTAL EXPENDITURES	<u>4,567,390</u>	<u>5,370,410</u>	<u>4,902,210</u>	<u>5,050,950</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>269,799</u>	<u>(354,330)</u>	<u>113,870</u>	<u>82,130</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	322,908			
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	(322,660)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>248</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>270,047</u>	<u>(354,330)</u>	<u>113,870</u>	<u>82,130</u>
CONTRIBUTED CAPITAL	<u>77,002</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>12,983,802</u>	<u>12,983,802</u>	<u>13,330,851</u>	<u>13,444,721</u>
FUND EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 13,330,851</u>	<u>\$ 12,629,472</u>	<u>\$ 13,444,721</u>	<u>\$ 13,526,851</u>



Special Acknowledgements

**VIRGINIA DISTEFANO
PAYROLL COORDINATOR**

**LINDSI DUPRE
PURCHASING AGENT/ACCOUNT RECEIVABLES**

**MEGAN MEADOR
ACCOUNT PAYABLES**

**WILLIE BLANK
IT/MAPPING**



GENERAL FUND

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – General Fund
2015 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
2015 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 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.
- 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*

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – General Fund
2015 Operating and Capital Budgets

*Woman's Program, Court Appointed Special Advocates, Economic Development, Planning and Zoning,
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 2015 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 2015 is based on a possibility of four elections. The election dates are as follows: March 28 – Municipal Primary; May 2 – Municipal General; October 24 - Gubernatorial Primary; November 21 – Gubernatorial General.

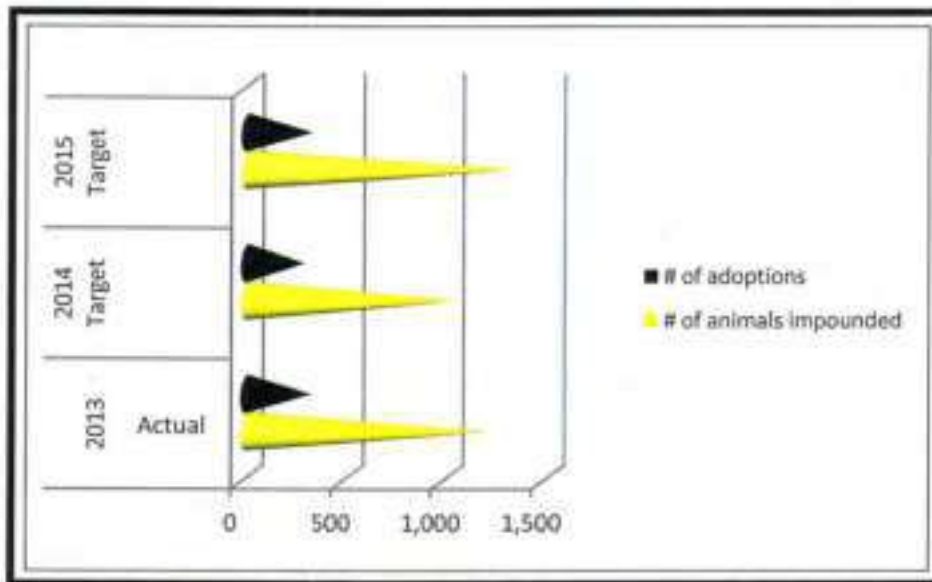
The Safety Department will continue its extensive Parish employee safety training program to ensure safe working conditions for all employees and citizens. This department will closely monitor all Parish departments and agencies to ensure the safety of the residents by offering safety training classes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

The 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.

Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – General Fund
 2015 Operating and Capital Budgets

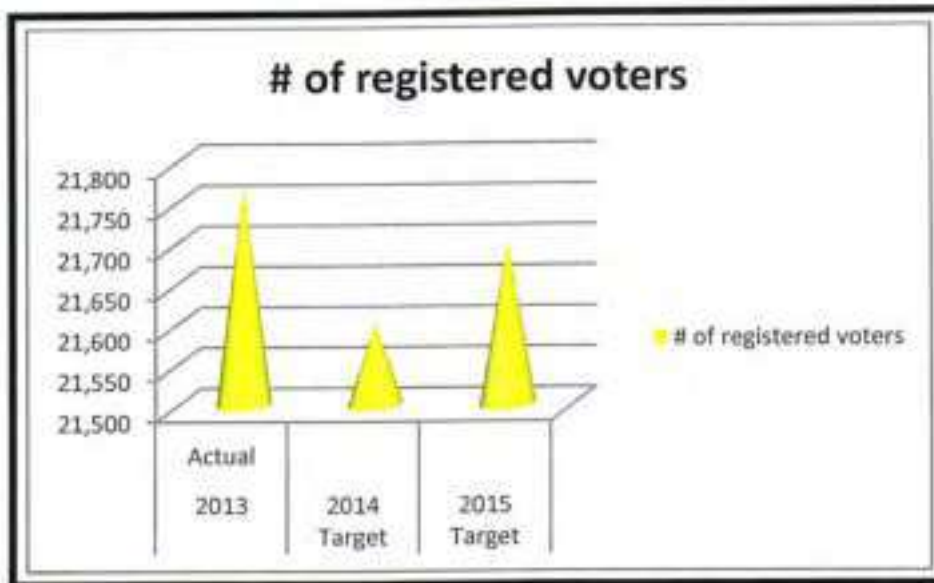
PERFORMANCE MEASURES

Performance Indicators	2013 Actual	2014 Target	2015 Target
<i>Animal Control</i>			
1. To control the over-population of nuisance and unwanted animals for the citizens.			
a) # of animals impounded	1213	1052	1350
b) # of adoptions	321	287	325

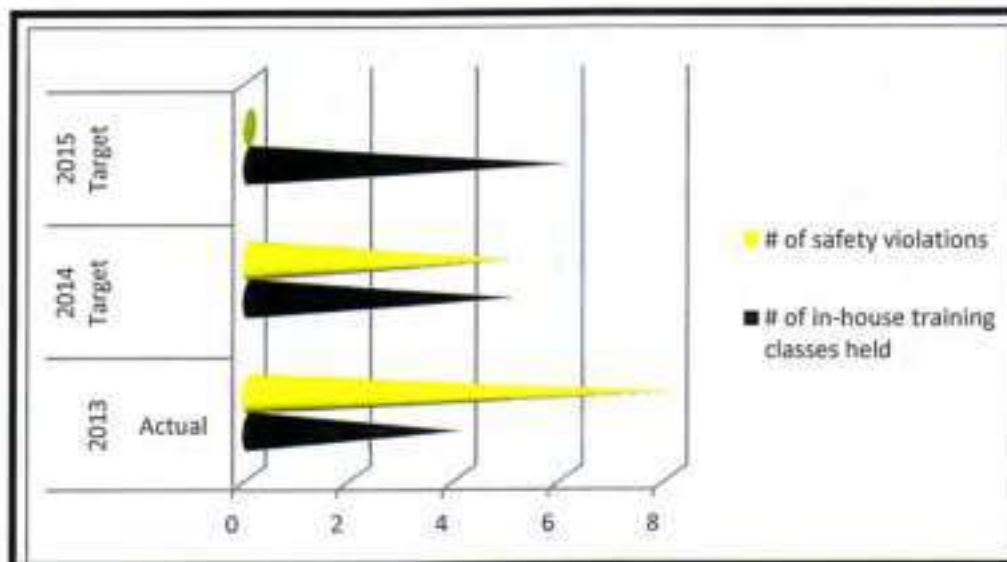


Performance Indicator	2013 Actual	2014 Target	2015 Target
<i>Registrar of Voters</i>			
1. To encourage citizens to exercise their right to vote.			
a) # of registered voters	21,770	21,600	21,700

Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – General Fund
 2015 Operating and Capital Budgets

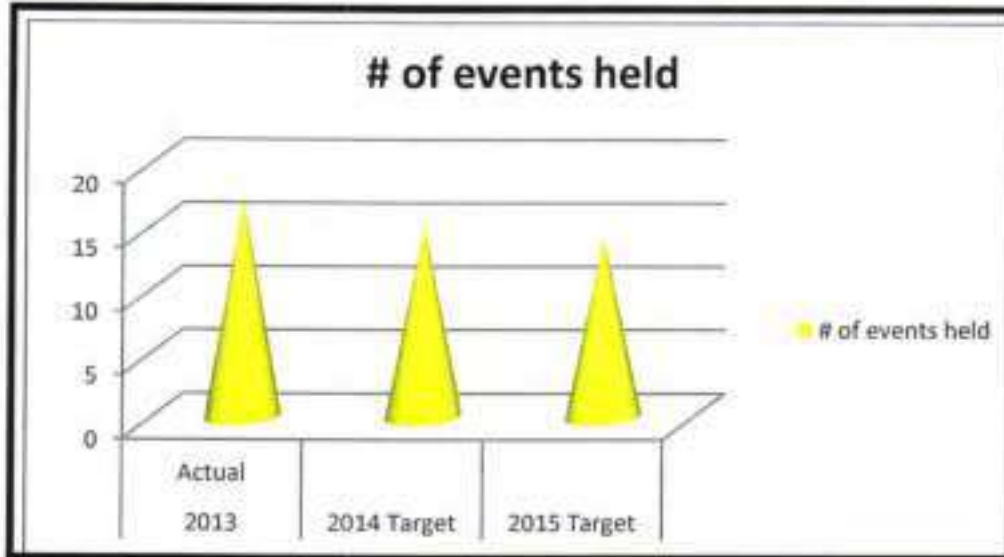


Performance Indicators	2013 Actual	2014 Target	2015 Target
<i>Safety</i>			
1. To train and educate Parish employees on safety regulations so that we can provide a safe working environment for all employees. a) # of in-house training classes held	4	5	6
2. To monitor parish-wide safety issues in order to minimize losses incurred by the Parish due to negligence. a) # of safety violations	8	5	0



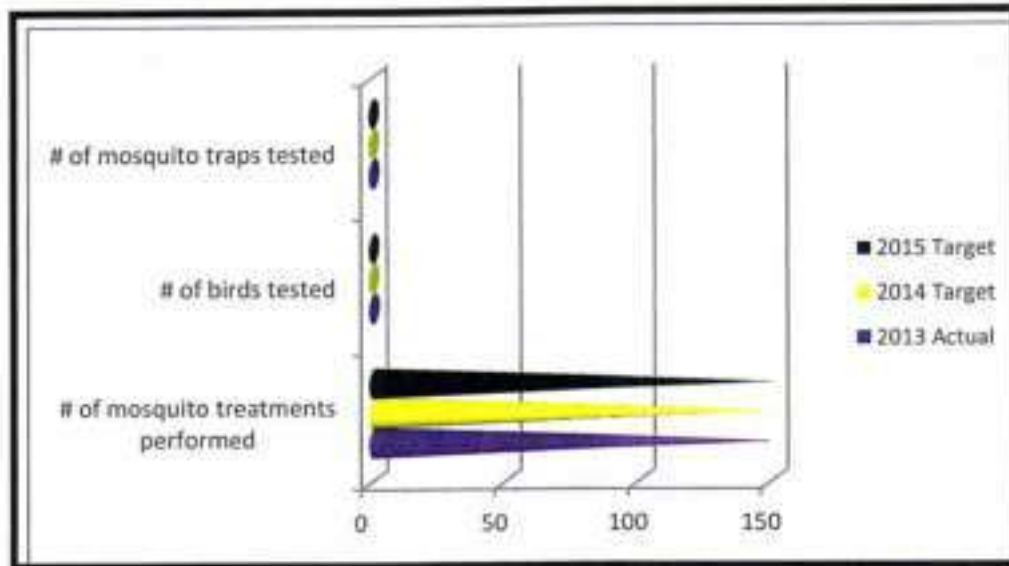
Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – General Fund
 2015 Operating and Capital Budgets

Performance Indicators	2013 Actual	2014 Target	2015 Target
<i>Multipurpose Center</i>			
1. To host events in Iberville Parish for the betterment of the community:			
a) # of events held	17	15	14



Performance Indicators	2013 Actual	2014 Target	2015 Target
<i>Mosquito Abatement Program</i>			
1. To provide mosquito abatement services to citizens.			
a) # of treatments or inspections performed			
• # of mosquito treatments performed	150	150	150
• # of birds tested	0	0	0
• # of mosquito traps tested	0	0	0

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – General Fund
2015 Operating and Capital Budgets



Iberville Parish Council
 Plaquemine, Louisiana
General Fund
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Financial Administration					
Ad Valorem Taxes	995,712	950,000	1,050,000	1,150,000	1,150,000
General Sales and Use	4,942,687	3,900,000	4,150,000	4,200,000	4,200,000
Franchise	106,462	100,000	100,000	100,000	100,000
Alcoholic Beverages	15,231	15,000	15,000	15,000	15,000
Video Poker	134,802	135,000	135,000	135,000	135,000
Occupational and Professional	343,895	325,000	345,000	345,000	345,000
Federal Payments in Lieu of Taxes	35,302	48,000	36,000	40,000	40,000
State Shared Revenue	36,123	37,000	37,000	37,000	37,000
Severance Tax Oil & Gas	971,266	950,000	980,000	1,000,000	1,000,000
Timber Severance Tax	14,091	40,000	40,000	40,000	40,000
Parish Royalty Fund	23,102	20,000	20,000	20,000	20,000
Insurance Tax	78,503	68,000	78,000	80,000	80,000
Fees, Charges and Commissions for Services	18,292	75,000	75,000	75,000	75,000
Interest Earnings	1,371	1,000	1,300	1,300	1,300
Rents	9,600	9,600	9,600	9,600	9,600
Refunds of Expenditures	62,862	50,000	50,000	50,000	50,000
Refunds of Expenditures - Health Insurance	3,722				
Transfer From CSBG					
Building Inspection					
Contractor License	6,423	7,000	7,000	10,000	10,000
Building Structures and Equipment	37,459	40,000	210,000	50,000	50,000
Grass Cutting	1,538	3,000	3,000	3,000	3,000
Demolition Services	3,770				
Refunds of Expenditures					
Law Enforcement Other Than Sheriff					
Refunds of Expenditures	14,157	15,000	15,000	15,000	15,000
LRA-Non Federal Funded					
Federal Grants	4,931				
Animal Control					
General Government - Local Gov. Grant	78,681	78,681	78,681	81,041	81,041
Animal Control	23,186	14,000	14,000	14,000	14,000
Gifts and Donations			1,200	1,200	1,200
Refunds of Expenditures	3,995	5,000	5,000	5,000	5,000
Planning and Zoning					
Zoning/Subdivision Fees	745	1,500	1,500	1,500	1,500
Multipurpose Center					
Rents	8,070	5,000	5,000	5,000	5,000
Concessions	6,150	3,000	5,000	5,000	5,000
General Assistance					
FEES FOR SERVICES - IBERVILLE	1,363				
Transfers from LHrap	19,484	30,000	30,000	30,000	30,000
North Iberville Community Center					
Rents	9,625		8,000	8,000	8,000
Sales Tax (Taxation - Collector)					
Refunds of Expenditures - Sales Tax Salaries	210,907	200,162	259,583	275,000	275,000
Gas					
Refunds of Expenditures - Utility Department	1,197,701	1,259,405	1,196,269	1,250,000	1,250,000
Mosquito/Insect Control					
Refunds of Expenditures	13,384				

Iberville Parish Council
 Plaquemine, Louisiana
 General Fund
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Criminal Court Fund					
Transfers From Criminal Court Fund	18,888				
Fire Protection					
Transfers In					
Insurance - general					
Insurance Fees	2,549,307	1,400,000	2,800,000	2,800,000	2,800,000
911					
Proceeds from Sale of Assets	16,026	-	-	-	-
	<u>12,018,813</u>	<u>9,785,348</u>	<u>11,761,133</u>	<u>11,851,641</u>	<u>11,851,641</u>

Expenditures

Legislative					
Regular Salaries and Wages Regular	227,541	227,718	229,759	229,757	229,757
Other Salaries and Wages Student	26,044	33,280	33,280	42,016	42,016
Emp Benefits FICA or Supplemental	14,220	14,776	14,656	15,474	15,474
Deferred Compensation	241	260	248	260	260
Emp Benefits Retirement Contributions	13,981	14,025	13,726	12,435	12,435
Emp Benefits - health Insurance	8,012	7,956	7,560	7,369	7,369
Employee Benefits - Life & Disability	165				
Emp Benefits Worker's Comp	1,347	1,827	1,444	1,902	1,902
Unemployment Insurance	194	144	115	152	152
Publication-of Legal-Notices	20,088	20,000	20,000	24,000	24,000
Subscriptions to Newspapers and Periodicals	51	500	500	500	500
Membership Dues	10,518	15,500	15,500	15,500	15,500
Postage and Box Rent	1,036	1,300	1,300	1,300	1,300
Telephone	12,468	15,600	15,600	15,600	15,600
Pager, Messenger, and Delivery Service	454	500	500	500	500
Rentals Equipment		6,000	6,000	6,000	6,000
Maint Svcs (Contractual) Office machines	432	500	500	500	500
Professional Services	1,185	3,200	3,200	3,200	3,200
Professional Svcs Legal	394	5,000	5,000	5,000	5,000
Professional Svcs Accounting, Auditing,	28,465	15,300	15,300	15,300	15,300
Miscellaneous Contractual Service	2,000	6,000	6,000	6,000	6,000
Office Supplies	704	2,000	2,000	3,000	3,000
Op Supplies Uniforms and Related Items	163	700	700	700	700
Op Supplies Food and Clothing	1,204	4,500	4,500	4,500	4,500
Materials Miscellaneous	321	1,000	1,000	2,000	2,000
Travel Transportation, Mileage	3,534	8,500	8,500	8,500	8,500
Travel Convention, Seminar Registration	21,296	43,500	43,500	43,500	43,500
Community Events					
Acquisition of Equipment		1,000	1,000	2,000	2,000
Criminal Court					
Regular Salaries and Wages Regular	59,554	60,000	58,450	58,450	58,450
Emp Benefits FICA or Supplemental	864	596	797	797	797
Deferred Compensation	1,806	1,806	1,806	1,806	1,806
Emp Benefits Retirement Contributions	9,908	6,000	8,237	8,237	8,237
Emp Benefits - health Insurance	8,813	9,505	6,091	8,804	8,804
Employee Benefits - Life & Disability	258				
Emp Benefits Worker's Comp	356	273	345	301	301
Unemployment Insurance	221	172	180	182	182
Public Defender					
Regular Salaries and Wages Regular	22,535	22,506	22,506	22,506	22,506
Regular Salaries and Wages Overtime	361				
Emp Benefits Retirement Contributions	3,829	3,770	3,601	3,263	3,263
Emp Benefits - health Insurance	8,330	7,956	7,663	7,369	7,369
Employee Benefits - Life & Disability	114				

Iberville Parish Council
 Plaquemine, Louisiana
General Fund
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Emp Benefits Worker's Comp	137	158	143	158	158
Unemployment Insurance	145	144	135	152	152
District Attorney - Expense Fund					
Operating Services	514,592	614,592	614,592	614,592	614,592
Books, Publications and Library Materials	5,395	5,300	5,300	5,300	5,300
Clerk of Court					
Telephone	1,518	800	800	800	800
Rentals Equipment	5,426	8,550	8,550	8,550	8,550
Maint Svcs (Contractual) Office machines	936				
Miscellaneous Contractual Service	6,252	950	950	950	950
Office Supplies	16,079	15,000	15,000	15,000	15,000
Court Attendance	15,520	14,250	14,250	14,250	14,250
Acquisition of Equipment	1,442	1,500	1,500	1,500	1,500
Plaquemine City Court					
Grants	61,800	61,800	61,800	61,800	61,800
Grants to Plaquemine	33,600	33,600	33,600	36,000	36,000
Plaquemine City Marshall					
Grants	27,600	27,600	27,600	27,600	27,600
Grants to Plaquemine	16,800	16,800	16,800	16,800	16,800
President, Chairman, etc.					
Regular Salaries and Wages Regular	395,729	397,726	392,866	397,726	397,726
Emp Benefits FICA or Supplemental	5,815	5,767	5,771	5,767	5,767
Deferred Compensation	23,673	23,677	24,333	24,977	24,977
Emp Benefits Retirement Contributions	65,167	66,619	62,299	57,670	57,670
Emp Benefits - health Insurance	41,652	39,780	35,662	36,847	36,847
Employee Benefits - Life & Disability	1,139				
Emp Benefits Worker's Comp	2,520	2,784	2,459	2,784	2,784
Unemployment Insurance	584	720	366	610	610
Publication of Legal Notices	1,271	1,500	1,500	1,500	1,500
Subscriptions to Newspapers and Periodicals	756	600	600	600	600
Membership Dues	768	1,000	1,000	1,000	1,000
Postage and Box Rent	1,998	2,500	2,500	2,500	2,500
Telephone	3,893	5,000	5,000	5,000	5,000
Pager, Messenger, and Delivery Service		200			
Lease of Vehicles	13,558	20,000	20,000	20,000	20,000
Professional Services	10,703	10,000	10,000	10,000	10,000
Miscellaneous Contractual Service		10,000	9,000	9,000	9,000
Insurance Auto Coverage	1,800	1,800	1,800	1,800	1,800
Insurance Employee Liability Insurance	25,000	26,000	26,000	26,000	26,000
Office Supplies	11,730	10,000	9,100	9,100	9,100
Op Supplies Food and Clothing	3,337	3,500	3,500	3,500	3,500
Op Supplies Vehicle and Equipment	1,704	1,500	3,400	3,400	3,400
Op Supplies - Fuel	184	1,000	1,000	1,000	1,000
Op Supplies Miscellaneous	4,728	2,000	2,000	2,000	2,000
Travel Transportation, Mileage		1,060	560	560	560
Travel Convention, Seminar Registration	1,509	2,500	4,500	4,500	4,500
Grants	9,995	9,995	9,995	9,995	9,995
Registrar of Voters					
Regular Salaries and Wages Regular	45,682	46,243	43,054	46,000	46,000
Emp Benefits FICA or Supplemental	1,465	1,541	1,278	1,227	1,227
Deferred Compensation	3,240	3,240	3,240	3,240	3,240
Emp Benefits Retirement Contributions	7,140	6,360	7,308	7,500	7,500
Emp Benefits Worker's Comp	274	323	271	295	295
Unemployment Insurance	410	720	750	610	610
Publication of Legal Notices	157	1,000	1,000	1,000	1,000
Subscriptions to Newspapers and Periodicals	51	100	100	100	100
Membership Dues	500	1,000	1,100	1,500	1,500

Iberville Parish Council
 Plaquemine, Louisiana
General Fund
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Postage and Box Rent	672	5,000	5,000	5,000	5,000
Telephone	4,579	3,500	3,500	3,500	3,500
Rentals Equipment		1,300	1,300	1,300	1,300
Maint Svcs (Contractual) Office machines	648	1,750	1,750	1,750	1,750
Insurance and Surety Bonds	1,970	200	200	200	200
Office Supplies	1,719	2,000	2,000	2,000	2,000
Op Supplies Food and Clothing	104	200	200	200	200
Travel Transportation, Mileage	373	1,000	1,000	1,000	1,000
Travel Convention, Seminar Registration	3,313	4,000	3,900	4,000	4,000
Election Expenses		10,000	10,000	30,000	30,000
Acquisition of Equipment		2,000	2,000	2,000	2,000
Financial Administration					
Regular Salaries and Wages Regular	252,397	254,272	258,483	270,000	270,000
Regular Salaries and Wages Overtime	53				
Emp Benefits FICA or Supplemental	3,661	3,687	3,748	3,702	3,702
Deferred Compensation	14,205	14,850	15,701	16,545	16,545
Emp Benefits Retirement Contributions	41,309	42,591	40,853	42,000	42,000
Emp Benefits - health Insurance	33,511	31,824	30,651	35,000	35,000
Employee Benefits - Life & Disability	971				
Emp Benefits Worker's Comp	1,482	1,780	1,624	1,787	1,787
Unemployment Insurance	734	720	552	762	762
Miscellaneous	30,551				
Publication of Legal-Notices	110	500	500	500	500
Subscriptions to Newspapers and Periodicals	51	200	200	200	200
Membership Dues	955	900	900	900	900
Postage and Box Rent	8,057	10,000	10,000	10,000	10,000
Telephone	4,338	7,000	7,000	7,000	7,000
Monitoring Services			550		550
Rentals Equipment	4,699	5,000	5,000	5,000	5,000
Maint Svcs (Contractual) Office machines	2,205	4,000	4,000	4,000	4,000
Professional Services					
Professional Svcs Accounting, Auditing,	11,111	2,500	2,500	2,500	2,500
Miscellaneous Contractual Service	16,550	15,000	15,000	15,000	15,000
Insurance Auto Coverage	1,350	1,500	1,500	1,500	1,500
Office Supplies	13,251	19,500	19,200	19,200	19,200
Op Supplies Food and Clothing	1,225	4,000	4,000	4,000	4,000
Op Supplies Vehicle and Equipment	126	300	300	300	300
Op Supplies - Fuel	2,072	1,000	1,000	1,000	1,000
Op Supplies Miscellaneous		20,000	18,200	18,200	18,200
Travel Transportation, Mileage		1,000	1,000	1,000	1,000
Travel Convention, Seminar Registration	625	4,000	4,000	6,000	6,000
Accounts Written Off	(169)				
Acquisition of Land					
Acquisition of Equipment	17,737	15,000	15,000	15,000	15,000
Sales Taxes					
Grants to St. Gabriel	267,526	225,000	250,000	250,000	250,000
Human Resources - Personnel Management					
Regular Salaries and Wages Regular	76,816	74,506	60,055	65,000	65,000
Regular Salaries and Wages Overtime	564				
Other Salaries and Wages Student	34,776	33,280	46,675	45,000	45,000
Emp Benefits FICA or Supplemental	5,215	4,916	4,835	3,993	3,993
Deferred Compensation	1,300	1,300	1,300	1,300	1,300
Emp Benefits Retirement Contributions	11,257	8,996	8,593	9,000	9,000
Emp Benefits - health Insurance	10,792	7,956	7,466	7,369	7,369
Employee Benefits - Life & Disability	452				
Emp Benefits Worker's Comp	662	755	406	670	670
Unemployment Insurance	161		112	305	305

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Publication of Legal Notices		1,000	1,000	1,000	1,000
Postage and Box Rent	291	750	750	750	750
Telephone	70	2,000	2,000	2,000	2,000
Professional Services	738	1,000	1,950	1,950	1,950
Professional Svcs Medical and Dental	18,021	20,000	18,760	18,760	18,760
Professional Svcs Legal		500	350	350	350
Miscellaneous Contractual Service			1,240	1,240	1,240
Office Supplies	3,501	4,000	4,000	4,000	4,000
Op Supplies Food and Clothing	738	1,000	1,000	1,000	1,000
Travel Transportation, Mileage		1,000	1,000	1,000	1,000
Travel Convention, Seminar Registration	750	1,000	200	200	200
Sales Tax (Taxation - Collector)					
Regular Salaries and Wages Regular	152,710	144,056	186,693	200,000	200,000
Emp Benefits FICA or Supplemental	1,603	1,463	2,081	2,111	2,111
Deferred Compensation	9,427	9,378	9,518	9,592	9,592
Emp Benefits Retirement Contributions	24,722	24,129	29,423	31,889	31,889
Emp Benefits - health Insurance	26,980	23,868	30,651	29,477	29,477
Employee Benefits - Life & Disability	560	560			
Emp Benefits Worker's Comp	887	1,008	1,167	1,321	1,321
Unemployment Insurance	618	432	450	610	610
General Services (Other General Administration)					
Regular Salaries and Wages Regular	41,285	42,474	42,474	45,000	45,000
Regular Salaries and Wages Overtime			1,011		
Emp Benefits FICA or Supplemental	3,088	3,249	3,070	4,500	4,500
Emp Benefits - health Insurance	8,330	7,956	7,000	7,369	7,369
EMPLOYEE BENEFITS - LIFE &	181				
Emp Benefits Worker's Comp	247	297	6,144	6,634	6,634
Unemployment Insurance	148	144	126	152	152
Telephone	643	700	700	700	700
Monitoring Services			200		200
Office Supplies	1,251	1,000	1,000	1,000	1,000
Op Supplies Food and Clothing	260	200	200	200	200
Op Supplies Vehicle and Equipment		500	500	500	500
Op Supplies - Fuel		1,400	1,400	1,400	1,400
Travel Transportation, Mileage					
Planning and Zoning					
Regular Salaries and Wages Regular	3,600	3,600	3,600	3,600	3,600
Per Diem	1,350	1,400	1,400	1,400	1,400
Emp Benefits FICA or Supplemental	52	127	127	275	
Deferred Compensation	19	13	13	13	13
Emp Benefits - health Insurance	818	818	103	103	103
Employee Benefits - Life & Disability	5	5			
Emp Benefits Worker's Comp	18	12	12	12	12
Unemployment Insurance	10	10	9	9	9
Publication of Legal Notices	1,333	600	600	600	600
Membership Dues	4,680	5,000	5,000	5,000	5,000
Professional Svcs Engineering	17,960	10,000	10,000	10,000	10,000
Miscellaneous Contractual Service	7,000				
Grants	43,000	43,000	43,000	43,000	43,000
Information Technology					
Regular Salaries and Wages Regular	79,628	102,190	103,552	110,000	110,000
Regular Salaries and Wages Overtime	917				
Emp Benefits FICA or Supplemental	1,168	1,770	1,501	1,504	1,504
Emp Benefits Retirement Contributions	13,462	17,117	16,568	17,500	17,500
Emp Benefits - health Insurance	14,403	15,912	15,325	14,739	14,739
Employee Benefits - Life & Disability	279				
Emp Benefits Worker's Comp	483	715	657	726	726

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Unemployment Insurance	349	288	227	305	305
Telephone	33,091	35,000	35,000	35,000	35,000
Maint Svcs (Contractual) Office machines	18,836		1,021	1,500	1,500
Professional Services	33,245	30,000	22,647	30,000	30,000
Office Supplies	6,754	5,000	11,332	12,000	12,000
Op Supplies Food and Clothing	114	500	500	500	500
Maintenance Contracts		25,000	25,000	25,000	25,000
Travel Transportation, Mileage	1,773	500	1,076	2,000	2,000
Travel Convention, Seminar Registration	50	10,000	9,424	5,000	5,000
Acquisition of Equipment		25,000	25,000	25,000	25,000
Environmental Management					
Postage and Box Rent	3				
Insurance Auto Coverage	650				
Op Supplies Vehicle and Equipment	202				
Op Supplies - Fuel	997				
Assessor					
Office Supplies	28,437				
Insurance - general					
Insurance Miscellaneous	1,751,748	1,300,000	2,700,000	2,700,000	2,700,000
Veterans Memorial					
Materials Miscellaneous	2,595				
Criminal Court Fund					
Professional Services	9,895				
Human Resources - Safety Program					
Regular Salaries and Wages Regular	46,801	47,819	47,819	50,000	50,000
Emp Benefits FICA or Supplemental	679	693	693	693	693
Deferred Compensation	260	260	260	260	260
Emp Benefits Retirement Contributions	7,825	8,010	7,651	8,500	8,500
Emp Benefits - health Insurance	8,330	7,956	7,663	7,369	7,369
Employee Benefits - Life & Disability	199				
Emp Benefits Worker's Comp	281	335	304	335	335
Unemployment Insurance	157	144	116	152	152
Postage and Box Rent	6				
Telephone	623				
Pager, Messenger, and Delivery Service	273	275	275	275	275
Monitoring Services			550		550
Insurance Auto Coverage	1,750	1,500	1,500	1,500	1,500
Office Supplies	1,444	425	425	425	425
Op Supplies Food and Clothing		500	500	500	500
Op Supplies Vehicle and Equipment	340	500	500	500	500
Op Supplies - Fuel	2,052	1,500	1,500	1,500	1,500
Materials Miscellaneous	23	500	500	500	500
Travel Convention, Seminar Registration		500	500	500	500
Acquisition of Equipment					
Administration - Sheriff					
K-9 Maintenance	480	1,000	1,000	1,000	1,000
Miscellaneous - Prisoners	42,430	50,000	50,000	50,000	50,000
Custody of Prisoners					
Feeding and Maintenance of Prisoners	140,447	100,000	100,000	100,000	100,000
Feeding and Maintenance of Juvenile Prisoners	6,547				
Transportation of Prisoners and Inmates	1,007	2,500	2,500	2,500	2,500
Court Attendance	26,588	25,000	25,000	25,000	25,000
Medical Services					
Regular Salaries and Wages Regular	17,756				
Regular Salaries and Wages Overtime	1,606				
Emp Benefits FICA or Supplemental	281				

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Emp Benefits Retirement Contributions	2,958				
Emp Benefits - health Insurance	3,689				
Employee Benefits - Life & Disability	158				
Emp Benefits Worker's Comp	93				
Unemployment Insurance	116				
Telephone		750	750	750	750
Professional Services	21,667	40,000	40,000	40,000	40,000
Insurance and Surety Bonds	4,250				
Office Supplies	143	1,000	1,000	1,000	1,000
Op Supplies Medical, Drugs	8,317	20,000	20,000	20,000	20,000
Travel Transportation, Mileage	174				
Travel Convention, Seminar Registration	486				
Medical Assistance - Prisoners	57,957	55,000	55,000	55,000	55,000
Law Enforcement Other Than Sheriff					
Regular Salaries and Wages Regular	95,254	95,554	105,154	105,000	105,000
Emp Benefits FICA or Supplemental	7,287	7,310	8,045	8,500	8,500
Emp Benefits Worker's Comp	5,057		5,953	6,500	6,500
Travel Transportation, Mileage	1,235	2,000	1,500	1,500	1,500
Travel Convention, Seminar Registration	4,745	5,000	5,500	5,500	5,500
Parish Coroner					
Professional Services	35,000	35,000	35,000	35,000	35,000
Fire Protection					
Professional Services	166,603	152,956	152,956	153,000	153,000
Insurance Tax Rebate for Municipalities		67,954	67,954	68,000	68,000
Grants to Grosse Tete	162,927	125,000	125,000	145,000	145,000
Grants to Marinquin	168,381	125,000	125,000	145,000	145,000
Grants to Plaquemine	221,322	125,000	125,000	145,000	145,000
Grants to Rosedale	163,369	125,000	125,000	145,000	145,000
Building Inspection					
Regular Salaries and Wages Regular	121,133	122,387	144,797	155,000	155,000
Emp Benefits FICA or Supplemental	1,756	1,775	2,100	2,101	2,101
Deferred Compensation	2,087	2,000	3,826	4,853	4,853
Emp Benefits Retirement Contributions	18,595	20,500	23,168	25,000	25,000
Emp Benefits - health Insurance	23,334	23,868	21,662	22,108	22,108
Employee Benefits - Life & Disability	405				
Emp Benefits Worker's Comp	727	857	919	1,014	1,014
Unemployment Insurance	308	432	357	457	457
Publication of Legal-Notices	904	500	500	1,000	1,000
Membership Dues	170	100	100	200	200
Postage and Box Rent	865	1,000	1,000	900	900
Telephone	1,092	2,000	2,000	2,000	2,000
Monitoring Services			1,040	1,500	1,040
Maintenance Services (Contractual)			5,600	5,600	5,600
Professional Services	16,703	30,000	22,400	20,000	20,000
Professional Svcs Legal					
Insurance and Surety Bonds	1,500	1,700	1,700	1,800	1,800
Insurance Auto Coverage	3,250	3,500	3,500	3,500	3,500
Auto Claims					
Office Supplies	4,350	2,000	4,000	3,000	3,000
Op Supplies Food and Clothing	847	1,000	1,000	1,000	1,000
Op Supplies Vehicle and Equipment	2,252	1,500	1,500	3,000	3,000
Op Supplies - Fuel	5,453	3,000	3,000	6,000	6,000
Travel Convention, Seminar Registration	80	1,083	1,083	1,200	1,200
Office of Emergency Preparedness					
National Guard	3,500	3,500	3,500	3,500	3,500

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Public Works					
Utilities Water	308	300	300	300	300
Maintenance Grounds	5,115	5,000	5,000	5,000	5,000
Acquisition of Equipment		10,000	10,000	10,000	10,000
Paved Streets					
Acquisition of Equipment	1,400				
Street Lighting					
Utilities Electrical Light and Power	47,189	45,000	45,000	45,000	45,000
Gas					
Regular Salaries and Wages Regular	682,974	760,708	687,482	745,000	745,000
Regular Salaries and Wages Overtime	30,569		26,198		
Emp Benefits FICA or Supplemental	9,435	9,665	11,325	7,998	7,998
Deferred Compensation	11,267	11,882	8,565	7,800	7,800
Emp Benefits Retirement Contributions	118,839	127,419	101,941	103,492	103,492
Emp Benefits - health Insurance	133,604	175,032	130,489	150,000	150,000
Employee Benefits - Life & Disability	2,940				
Emp Benefits Worker's Comp	19,865	23,640	17,696	18,855	18,855
Unemployment Insurance	3,363	3,168	3,197	2,897	2,897
Water District No. 3					
Regular Salaries and Wages Regular	127,923	118,163	138,006	150,000	150,000
Regular Salaries and Wages Overtime	17,456		13,421		
Emp Benefits FICA or Supplemental	2,155	2,100	2,413	3,000	3,000
Deferred Compensation	3,011	2,482	2,918	4,000	4,000
Emp Benefits Retirement Contributions	23,611	22,000	23,038	22,000	22,000
Emp Benefits - health Insurance	22,865	15,912	20,336	22,108	22,108
Employee Benefits - Life & Disability	523				
Emp Benefits Worker's Comp	8,102	13,000	8,617	12,000	12,000
Unemployment Insurance	490	576	627	850	850
Marinas					
Maintenance Buildings	321	500	2,000	2,000	2,000
Professional Services	4,754				
Materials Lumber, Wood Products		500	2,400	2,400	2,400
Materials Miscellaneous	2,548	2,000	1,500	1,500	1,500
Health Unit					
Regular Salaries and Wages Regular	43,610	45,406	45,590	50,000	50,000
Emp Benefits FICA or Supplemental	632	648	661	661	661
Deferred Compensation	520	520	520	520	520
Emp Benefits Retirement Contributions	7,292	7,606	7,296	7,500	7,500
Emp Benefits - health Insurance	8,520	15,912	9,456	14,739	14,739
Employee Benefits - Life & Disability	227				
Emp Benefits Worker's Comp	262	318	289	319	319
Unemployment Insurance	290	288	558	305	305
Telephone	394	1,000	1,000	1,000	1,000
Pager, Messenger, and Delivery Service	7	100			
Maint Svcs (Contractual) Miscellaneous	12,572	14,000	13,400	13,400	13,400
Office Supplies	206	500	1,100	1,100	1,100
Op Supplies Food and Clothing	1,152	2,000	2,000	2,000	2,000
Rat Elimination Campaign		1,500			
Mental Health Program					
Utilities	1,277	4,000	2,000		
Rentals Buildings		5,000			
Mosquito/Insect Control					
Regular Salaries and Wages Regular	5,015	13,500	7,921	14,325	14,325
Emp Benefits FICA or Supplemental	384	1,033	606	1,096	1,096
Emp Benefits Worker's Comp	479	1,289	859	1,368	1,368

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Unemployment Insurance	94	288	315	305	305
Publication-of Legal-Notices	128	500	500	500	500
Membership Dues	155	200	200	200	200
Postage and Box Rent	2				
Telephone	806	750	750	750	750
Monitoring Services			230		230
Professional Services	154	200	200	200	200
Insurance Auto Coverage	5,750	5,500	5,500	5,500	5,500
Op Supplies Operating Supplies					
Op Supplies Farm	52,746	45,000	45,000	60,000	60,000
Op Supplies Food and Clothing		200	200	200	200
Op Supplies Vehicle and Equipment	1,942	2,000	2,000	2,000	2,000
Op Supplies - Fuel	3,815	3,000	3,000	3,000	3,000
Materials Miscellaneous		500	500	500	500
Small Tools and Equipment		500	500	500	500
Travel Convention, Seminar Registration		2,500	2,500	2,500	2,500
Acquisition of Equipment					
Animal Control					
Regular Salaries and Wages Regular	170,488	181,924	195,381	225,000	225,000
Regular Salaries and Wages Overtime	17,864		20,000	20,000	20,000
Emp Benefits FICA or Supplemental	2,731	3,064	3,010	2,816	2,816
Deferred Compensation	5,086	5,086	5,086	5,086	5,086
Emp Benefits Retirement Contributions	29,632	29,065	33,612	33,000	33,000
Emp Benefits - health Insurance	40,009	39,780	42,096	44,217	44,217
Employee Benefits - Life & Disability	813				
Emp Benefits Worker's Comp	5,642	7,761	8,854	9,330	9,330
Unemployment Insurance	975	720	807	915	915
Publication-of Legal-Notices	1,438	1,500	1,500	1,500	1,500
Membership Dues	20	150	150	150	150
Postage and Box Rent	1	50	50	50	50
Telephone	1,737	2,000	2,000	2,000	2,000
Pager, Messenger, and Delivery Service	336	600	600	600	600
Monitoring Services			2,010		2,010
Maint Svcs (Contractual) Office machines	508				
Professional Services	29,465	30,000	26,265	26,265	26,265
Miscellaneous Contractual Service	11,256	5,000	5,000	5,000	5,000
Insurance Auto Coverage	5,000	5,000	5,000	5,000	5,000
Office Supplies	4,102	2,000	2,000	2,000	2,000
Op Supplies Educational				5,000	5,000
Op Supplies Medical, Drugs	4,659	12,200	12,050	12,050	12,050
Op Supplies Uniforms and Related Items	3,301	2,800	2,950	2,950	2,950
Op Supplies Food and Clothing	10,938	6,000	3,500	3,500	3,500
Op Supplies - Animal Feed			5,000	5,000	5,000
Op Supplies Maintenance of Buildings and	9,188	3,500	3,500	3,500	3,500
Op Supplies Vehicle and Equipment	4,248	4,000	4,000	4,000	4,000
Op Supplies - Fuel	17,866	12,000	12,000	12,000	12,000
Op Supplies Miscellaneous	12,306	10,900	10,900	10,900	10,900
Small Tools and Equipment	1,081	600	600	600	600
ADOPTION/IMPOUNDMENT	85	3,000	3,000	3,000	3,000
Travel Convention, Seminar Registration	428	1,000	2,235	2,235	2,235
Acquisition of Equipment	2,281				
Commodities (Dept. of Agriculture - TEPAP)					
Publication-of Legal-Notices	2,757	1,000	1,000	2,500	2,500
Rentals Buildings	100	1,200	1,200	500	500
Rentals Equipment	7,569	9,900	9,900	9,900	9,900
Professional Svcs Accounting, Auditing,	200	500	500	500	500

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Op Supplies Miscellaneous	10,173	13,000	13,000	13,500	13,500
Grant to Greater Baton Rouge Food Bank	1,500	1,500	1,500	1,500	1,500
Programs for the Elderly					
Regular Salaries and Wages Regular	388,325	379,009	380,868	395,000	395,000
Regular Salaries and Wages Overtime	2,505		342		
Emp Benefits FICA or Supplemental	9,338	11,662	9,631	10,012	10,012
Deferred Compensation	4,224	4,224	4,224	4,224	4,224
Emp Benefits Retirement Contributions	55,450	46,825	36,465	50,000	50,000
Emp Benefits - health Insurance	67,512	79,560	68,769	73,694	73,694
Employee Benefits - Life & Disability	1,482				
Emp Benefits Worker's Comp	10,777	15,296	12,233	15,298	15,298
Unemployment Insurance	2,117	2,016	2,537	2,134	2,134
Telephone	2,984	3,500	3,500	3,500	3,500
Monitoring Services			4,150		4,150
Rentals Buildings	12,078	8,052	8,052	8,052	8,052
Professional Services	8,875	15,000	15,000	15,000	15,000
Office Supplies					
Op Supplies Food and Clothing	32,300	30,000	10,000	10,000	10,000
Grants	14,575				
Other Grants					
Acquisition of Equipment	2,995				
General Assistance					
Regular Salaries and Wages Regular	161,244	163,114	165,733	175,000	175,000
Regular Salaries and Wages Overtime	122		63		
Emp Benefits FICA or Supplemental	2,377	2,365	2,434	2,365	2,365
Deferred Compensation	5,215	5,200	5,714	5,590	5,590
Emp Benefits Retirement Contributions	26,982	27,322	26,527	30,000	30,000
Emp Benefits - health Insurance	33,322	31,824	31,314	29,478	29,478
Employee Benefits - Life & Disability	656				
Emp Benefits Worker's Comp	968	1,142	1,051	1,142	1,142
Unemployment Insurance	585	576	466	610	610
Publication of Legal-Notices		600	600	600	600
Membership Dues	750	1,300	1,300	1,300	1,300
Postage and Box Rent	607	1,150	1,150	1,000	1,000
Telephone	1,026	1,500	1,500	1,500	1,500
Monitoring Services			550		550
Rentals Equipment		500	500	500	500
Lease of Vehicles	463				
Miscellaneous Contractual Service		6,000	6,000	6,000	6,000
Insurance Auto Coverage	1,350	1,250	1,250	1,000	1,000
Office Supplies	2,018	3,600	3,600	3,600	3,600
Op Supplies Food and Clothing	161	6,500	6,500	5,500	5,500
Op Supplies Vehicle and Equipment	1,131	1,000	1,000	1,200	1,200
Op Supplies - Fuel	2,637	3,600	3,600	4,200	4,200
Travel Convention, Seminar Registration	274	2,000	2,000	3,000	3,000
General Assistance	33,300	30,000	30,000	65,000	65,000
Acquisition of Equipment	4,200				
Capital Area Legal Services					
Capital Area Legal Services		10,000	10,000	10,000	10,000
Veterans Affairs					
Regular Salaries and Wages Regular	1,870	7,183	2,651	7,183	7,183
Emp Benefits FICA or Supplemental	143	550	203	549	549
Emp Benefits Worker's Comp	179	686	253	686	686
Unemployment Insurance	35	-	19	19	19
Telephone	395	380	380	380	380
Insurance Auto Coverage	1,400	1,400	1,400	1,400	1,400
Op Supplies Vehicle and Equipment	453	1,000	1,000	1,000	1,000

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Op Supplies - Fuel	124	500	500	500	500
Soil Conservation Service	8,000	8,000	8,000	8,000	8,000
Battered Womens Program					
Grants		8,500	8,500	8,500	8,500
LRA-Non Federal Funded					
Miscellaneous Contractual Service	30,770	30,000	30,000	30,000	30,000
Job Corps and Training Centers					
Professional Services	28,902	25,000	25,000	25,000	25,000
Multipurpose Center					
Regular Salaries and Wages Regular	71,654	71,926	72,126	75,000	75,000
Regular Salaries and Wages Overtime	3,942		2,352		
Emp Benefits FICA or Supplemental	1,096	1,043	1,080	1,043	1,043
Emp Benefits Retirement Contributions	12,642	13,000	11,916	15,000	15,000
Emp Benefits - health Insurance	16,661	15,912	14,662	14,739	14,739
Employee Benefits - Life & Disability	322				
Emp Benefits Worker's Comp	3,209	3,237	3,223	3,237	3,237
Unemployment Insurance	293	288	250	305	305
Membership Dues	49	200	200	200	200
Advertising		600	600	500	500
Postage and Box Rent	11	200	200	100	100
Telephone	1,818	1,200	1,200	2,000	2,000
Monitoring Services			1,040		1,040
Rentals Equipment	1,933	2,500	500	4,000	4,000
Miscellaneous Contractual Service	1,749	2,000	2,000	1,000	1,000
Insurance Auto Coverage	1,600	1,600	1,600	1,500	1,500
Office Supplies	2,366	2,000	3,500	3,000	3,000
Op Supplies - Janitorial	74	200	200	200	200
Op Supplies Food and Clothing	1,268	1,200	700	1,000	1,000
Op Supplies Maintenance of Buildings and	3,670	5,000	4,500	5,000	5,000
Op Supplies Vehicle and Equipment	2,295	3,000	2,280	1,500	1,500
Op Supplies - Fuel	1,960	3,500	2,910	2,500	2,500
Op Supplies Miscellaneous		500	300	1,000	1,000
Small Tools and Equipment	110	1,000	1,000	1,500	1,500
Taxes and Licenses	672	1,500	1,500	750	750
Cost of Goods Sold	3,889	4,000	4,000	4,000	4,000
Acquisition of Equipment		2,000	5,010	5,000	5,000
North Iberville Community Center					
Regular Salaries and Wages Regular	12,749	13,907	22,109	25,000	25,000
Emp Benefits FICA or Supplemental	185	1,064	1,691	2,500	2,500
Emp Benefits Retirement Contributions	2,135				
Emp Benefits - health Insurance	95				
Employee Benefits - Life & Disability	86				
Emp Benefits Worker's Comp	76	97	139	97	97
Unemployment Insurance	144	144	216	152	152
Publication of Legal Notices	91				
Postage and Box Rent	50	100	100	100	100
Telephone	3,077	2,000	2,000	2,000	2,000
Professional Services	7,229	8,000	8,000	8,000	8,000
Office Supplies	2,481	2,000	2,000	2,000	2,000
Op Supplies Food and Clothing	197	2,000	2,000	2,000	2,000
Op Supplies Miscellaneous	1,167	5,000	4,500	4,500	4,500
Travel Transportation, Mileage	764		500	500	500
Acquisition of Equipment		5,000	5,000	5,000	5,000
Administration					
Soil Conservation Service	6,000	6,000	6,000	6,000	6,000
Economic Development					
Professional Services	1,000				
Grants	137,500	137,500	137,500	147,500	147,500

Iberville Parish Council
 Plaquemine, Louisiana
General Fund
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Parish Farm Agent					
Telephone	973	1,900	1,900	1,700	1,700
Maint Svcs (Contractual) Office machines	625	855	705	375	375
Office Supplies	950	950	950	1,724	1,724
Op Supplies Food and Clothing	339	570	570	350	350
Materials Miscellaneous	1,456				
Travel Transportation, Mileage	418		600		
Travel Convention, Seminar Registration	1,311	1,805	1,355	1,931	1,931
County Agent	36,000	36,000	36,000	36,000	36,000
Transfers Out					
Transfer to Tourism Welcome Center Fund	125,000	125,000	125,000	175,000	175,000
Transfers to the Presidents Council on Drug	145,000	125,000	145,000	145,000	145,000
Transfers to the White Castle Fire Department	6,100				
Transfers to CSBG	11,929	-	-	-	-
Total Expenditures	<u>10,269,526</u>	<u>9,817,023</u>	<u>11,249,289</u>	<u>11,718,577</u>	<u>11,727,122</u>
Total Revenues VS Expenditures	1,749,287	(31,675)	511,844	133,064	124,519
Beginning Fund Balance	<u>2,425,641</u>	<u>2,534,462</u>	<u>4,174,928</u>	<u>4,686,772</u>	<u>4,686,772</u>
Ending Fund Balance	<u>\$ 4,174,928</u>	<u>\$ 2,502,787</u>	<u>\$ 4,686,772</u>	<u>\$ 4,819,836</u>	<u>\$ 4,811,291</u>

Iberville Parish Council
Plaquemine, Louisiana
General Fund Budgetary Comments
2015 Budget

REVENUES

Finance Department:

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. The Assessor's office reported an increase in taxes for 2014.

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 2015. We have budgeted an increase of Sales and Use Tax revenue for 2014.

Video Poker

Video Poker revenue did not increase or decrease during 2014. We have projected video poker revenue to remain at \$135,000 during 2015.

Occupational and Professional License

Iberville Parish collects Occupational License fees from all companies doing business in Iberville Parish. The fees have increased for 2014. We have budgeted an increase of revenue of \$345,000 in this category.

Severance Tax on Oil and Gas

Iberville Parish has the potential to collect \$1,000,000 on all oil, gas and timber severed from Iberville Parish. Because of a formula that caps this revenue, we only expect to collect \$980,000 for 2014 and \$100,000 for 2015. 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 2015.

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 2015, 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
2015 Budget

Insurance Fees:

Insurance Fees:

Fees collected by individual funds to cover deductibles in case of health insurance, 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:

General Assistance

\$65,000 has been budgeted for General Assistance in the General Fund for help with low income utility bills and food vouchers.

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 2015 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
2015 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

\$4,500 has been budgeted during 2015 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: March 28 – Municipal Primary; May 2 – Municipal General; October 24 – Gubernatorial Primary; November 21 – Gubernatorial Primary General.

Finance Administration:

Travel Convention Seminar Registration

\$6,000 has been budgeted during 2015 for finance administration seminar registration, meals and lodging.

Iberville Parish Council
Plaquemine, Louisiana
General Fund Budgetary Comments
2015 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.

Planning and Zoning:

Grants to Iberville Museum

\$43,000 is budgeted for 2015 for the operation of the Iberville Museum in Plaquemine.

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

\$2,700,000 has been budgeted for the Health Insurance, Property, General Liability, Workman's Compensation and Auto Insurance for 2014.

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.

Iberville Parish Council
Plaquemine, Louisiana
General Fund Budgetary Comments
2015 Budget

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

\$45,000 was budgeted for 2014 and \$65,000 is budgeted for 2015 for the purchase of the chemical related to mosquito spraying.

TEFAP Commodities Program: This program no longer receives any state or federal operating funds. \$28,400 was budgeted in 2015 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 \$553,862 including benefits.

Other Grants

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

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.

Iberville Parish Council
Plaquemine, Louisiana
General Fund Budgetary Comments
2015 Budget

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 \$147,500 for 2015.

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
2015 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 24 special revenue funds for the 2015 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 *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.

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
2015 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
2015 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
2015 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 2015 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
 2015 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 2015.

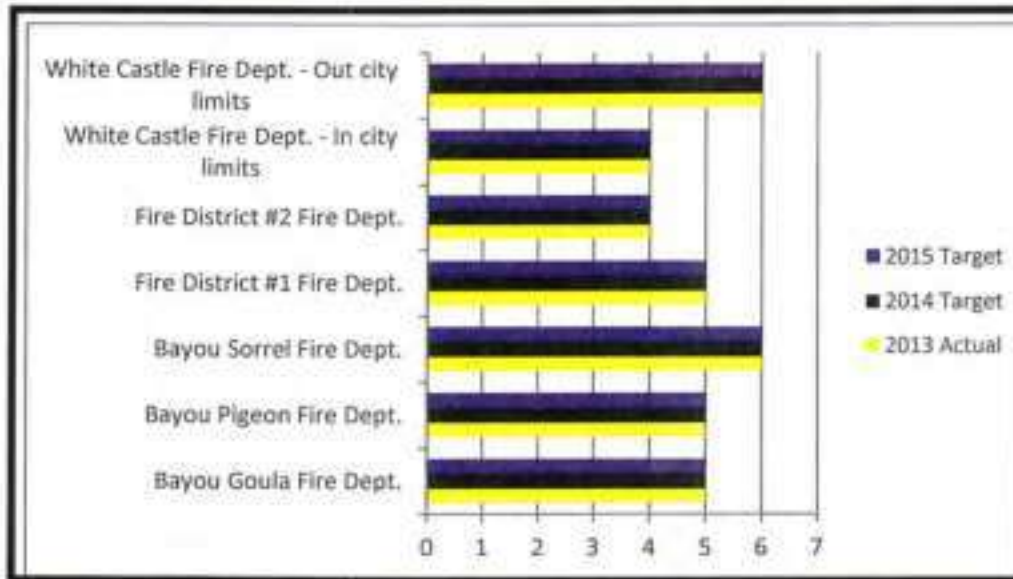
PERFORMANCE MEASURES

PUBLIC SAFETY

Fire Departments

Performance Indicators	2013 Actual	2014 Target	2015 Target
1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits.			
a) Bayou Goula Fire Department rating (last rated 2011)	5	5	5
b) Bayou Pigeon Fire Department rating (last rated 2013)	5	5	5
c) Bayou Sorrel Fire Department rating (last rated 2012)	6	6	6
d) Fire District #1 Fire Department rating (last rated 2014)	5	5	5
e) Fire District #2 Fire Department rating (last rated 2012)	4	4	4
f) White Castle Fire Department rating - In city limits (last rated 2012)	4	4	4
g) White Castle Fire Department rating - Out city limits (last rated 2012)	6	6	6
* Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PLAL for rating			

Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
 2015 Operating and Capital Budgets

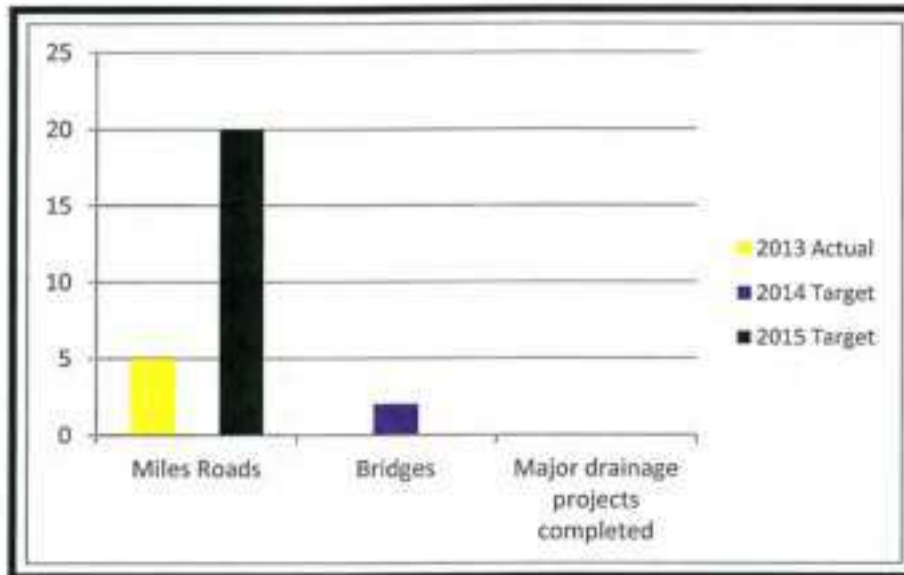


PUBLIC WORKS

Department of Public Works

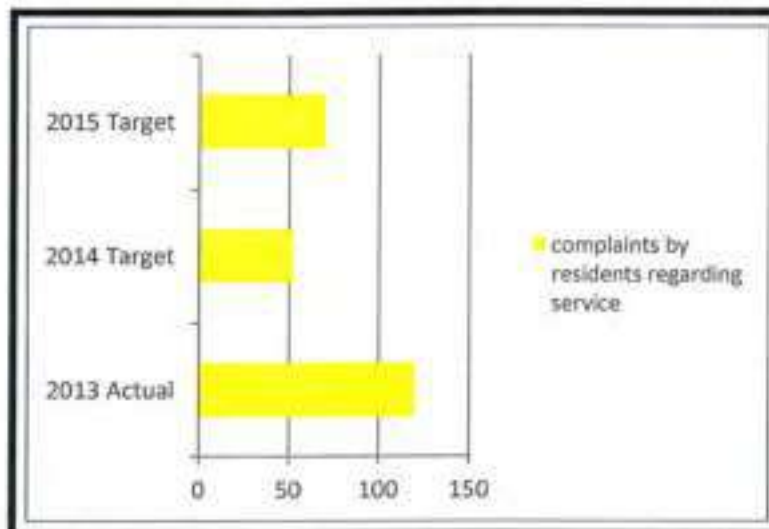
Performance Indicators	2013 Actual	2014 Target	2015 Target
<i>Parish Roads and Bridges</i>			
1. To maintain roads and bridges through an ongoing rehabilitation program.			
b) Miles			
• Constructed or Re-surfaced	5	0	20
c) Bridges			
• Constructed	0	2	0
<i>Parish Drainage</i>			
1. To provide adequate parish-wide drainage			
a) Major drainage projects completed	0	0	2

Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
 2015 Operating and Capital Budgets



SOLID WASTE

Performance Indicators	2013 Actual	2014 Target	2015 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	120	52	70
* New provider was hired during August 2006			

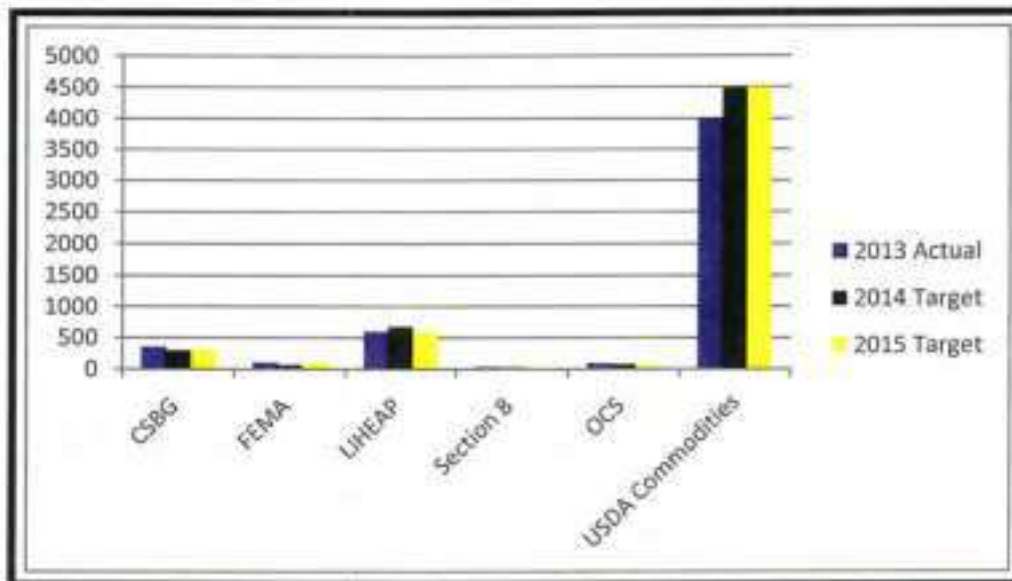


Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
 2015 Operating and Capital Budgets

HEALTH AND WELFARE

Federal Funds

Performance Indicators	2013 Actual	2014 Target	2015 Target
1. To assist lower income citizens with food, utilities, and housing needs.			
a) CSBG # of clients assisted	350	300	300
b) FEMA # of clients assisted	100	70	80
c) LIHEAP # of clients assisted	592	683	575
d) Section 8 # of clients assisted	27	31	34
e) OCS # of Clients	85	80	55
f) USDA # of Commodities	4000	4500	4500

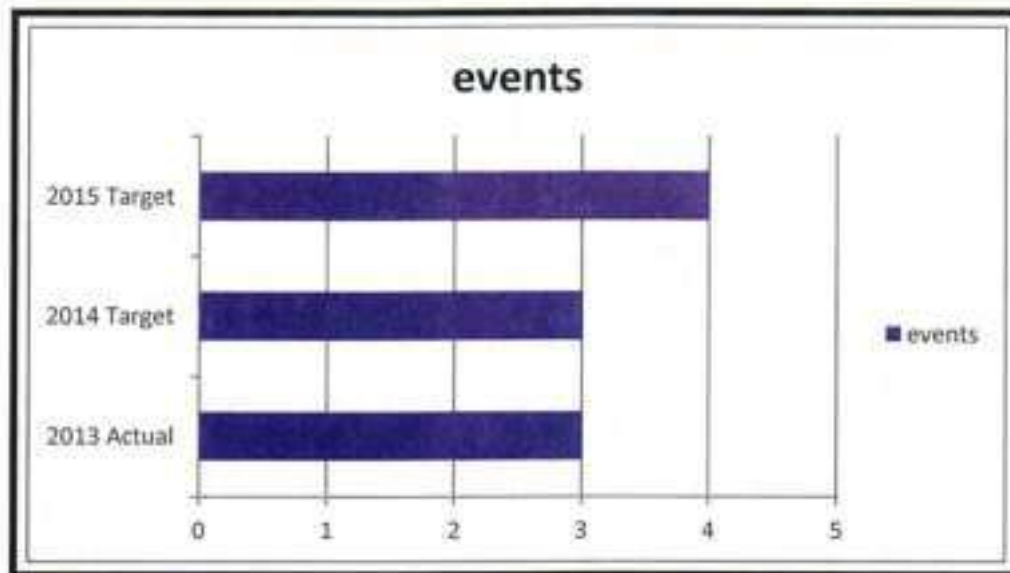


Iberville Parish Council
 Plaquemine, Louisiana
Overview of Fund Structure – Special Revenue Funds
 2015 Operating and Capital Budgets

CULTURE AND RECREATION

Visitor Enterprise Fund (Tourism)

Performance Indicators	2013 Actual	2014 Target	2015 Target
1. To promote Iberville Parish in order to bring in more visitors to the area.			
a) # of events sponsored by the tourist commission	3	3	4



Iberville Parish Council
 Plaquemine, Louisiana
 Bayou Pigeon Volunteer Fire Department
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Revenues					
General Sales and Use	\$ 159,374	\$ 125,000	\$ 150,000	\$ 145,000	\$ 145,000
Insurance Tax	4,015	4,250	4,010	4,010	4,010
Interest Earnings	699	750	750	750	750
Total Revenues	<u>164,088</u>	<u>130,000</u>	<u>154,760</u>	<u>149,760</u>	<u>149,760</u>
Expenditures					
Fire Administration					
Utilities Electrical Light and Power	2,850	2,000	4,000	4,000	4,000
Utilities Water	452	250	250	250	250
Maint Svcs (Contractual) Pest Control	-	200	200	200	200
Professional Services	184	500	500	500	500
Professional Svcs Accounting, Auditing,	200	200	200	200	200
Insurance and Surety Bonds	3,750	4,000	4,000	4,000	4,000
Insurance Auto Coverage	9,500	10,000	10,000	10,000	10,000
Insurance Employee Liability Insurance	4,500	5,000	5,000	5,000	5,000
Office Supplies	124	1,001	1,001	1,001	1,001
Fire Fighting					
Op Supplies Food and Clothing	503	2,000	2,000	2,000	2,000
Op Supplies Vehicle and Equipment	2,997	7,000	7,000	7,000	7,000
Op Supplies - Fuel	2,048	2,000	2,000	2,000	2,000
Fire Training					
Travel Convention, Seminar Registration		3,000	3,000	3,000	3,000
Fire Communications					
Communications	3,000	3,000	3,000	3,000	3,000
Telephone	1,840	1,500	1,500	1,500	1,500
Radio and Television Services		3,000	3,000	3,000	3,000
Monitoring Services			1,400		1,400
Fire Repair Services					
Maintenance Grounds			4,000	4,000	4,000
Maintenance Buildings		10,000	6,000	6,000	6,000
Maintenance Autos, Trucks, Machinery and	3,936	9,000	9,000	9,000	9,000
Op Supplies Maintenance of Buildings and	2,948				
Medical Services					
Op Supplies Medical, Drugs	496	1,500	1,500	1,500	1,500
Capital Outlay - Public Safety					
Fire Communications					
Acquisition of Equipment		2,500	2,500	2,500	2,500
Total Expenditures	<u>39,328</u>	<u>67,651</u>	<u>71,051</u>	<u>69,651</u>	<u>71,051</u>
Total Revenues VS Expenditures	124,760	62,349	83,709	80,109	78,709
Beginning Fund Balance	<u>508,668</u>	<u>580,783</u>	<u>633,428</u>	<u>717,137</u>	<u>717,137</u>
Ending Fund Balance	<u>\$ 633,428</u>	<u>\$ 643,132</u>	<u>\$ 717,137</u>	<u>\$ 797,246</u>	<u>\$ 795,846</u>

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel Volunteer Fire Department
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
General Sales and Use	\$ 159,374	\$ 125,000	\$ 150,000	\$ 145,000	\$ 145,000
Insurance Tax	5,936	6,300	6,300	6,300	6,300
Interest Earnings	552	750	750	750	750
Total Revenues	165,862	132,050	157,050	152,050	152,050
Expenditures					
Fire Administration					
Publication of Legal Notices	6	100	100	100	100
Utilities Electrical Light and Power	3,429	4,000	4,000	4,000	4,000
Utilities Water	292	300	300	300	300
Postage and Box Rent	70	100	100	120	120
Telephone	830	1,500	1,500	1,500	1,500
Maint Svcs (Contractual) Pest Control	600	650	650	650	650
Professional Svcs Accounting, Auditing,	200	200	200	200	200
Insurance and Surety Bonds	1,500	1,500	1,500	1,500	1,500
Insurance Auto Coverage	8,500	9,000	9,000	9,000	9,000
Insurance Employee Liability Insurance	4,250	4,500	4,500	4,500	4,500
Office Supplies	184	600	600	600	600
Fire Fighting					
Op Supplies Food and Clothing	462	500	500	1,000	1,000
Op Supplies Vehicle and Equipment	315	5,000	5,000	5,000	5,000
Op Supplies - Fuel	1,942	4,000	4,000	4,000	4,000
Acquisition of Equipment		13,500	13,500	13,500	13,500
Fire Training					
Op Supplies Operating Supplies		500	500	500	500
Op Supplies Food and Clothing	128	500	500	500	500
Travel Convention, Seminar Registration	100	750	750	750	750
Fire Communications					
Communications	3,000	3,000	3,000	6,000	6,000
Radio and Television Services		1,000	1,000	1,000	1,000
Monitoring Services			2,260	1,124	2,260
Acquisition of Equipment	15,365	12,000	12,000	12,000	12,000
Fire Repair Services					
Maintenance Grounds	2,940	3,000	3,000	3,000	3,000
Maintenance Buildings	2,121	2,500	2,500	2,500	2,500
Maintenance Autos and Trucks	3,055	5,000	5,000	5,000	5,000
Maintenance Autos, Trucks, Machinery and	195	2,000	2,000	2,000	2,000
Professional Services				2,000	2,000
Op Supplies - Janitorial	127	1,000	1,000	1,000	1,000
Acquisition of Equipment		9,250	9,250	9,250	9,250

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel Volunteer Fire Department
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Medical Services					
Op Supplies Medical, Drugs		500	500	500	500
Op Supplies Food and Clothing	-	800	800	800	800
Total Expenditures	<u>49,611</u>	<u>87,250</u>	<u>89,510</u>	<u>93,894</u>	<u>95,030</u>
Total Revenues VS Expenditures	116,251	44,800	67,540	58,156	57,020
Beginning Fund Balance	<u>394,371</u>	<u>451,621</u>	<u>510,622</u>	<u>578,162</u>	<u>578,162</u>
Ending Fund Balance	<u>\$ 510,622</u>	<u>\$ 496,421</u>	<u>\$ 578,162</u>	<u>\$ 636,318</u>	<u>\$ 635,182</u>

Iberville Parish Council
 Plaquemine, Louisiana
 Bayou Goula Volunteer Fire Department
 2015 Budget

	2015 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
General Sales and Use	\$ 159,374	\$ 125,000	\$ 150,000	\$ 145,000	\$ 145,000
Insurance Tax	4,749	3,000	5,000	5,150	5,150
Interest Earnings	31	100	100	103	103
Total Revenues	164,154	130,100	155,100	150,253	150,253
Expenditures					
Fire Administration					
Maintenance Buildings	5,988				
Professional Services	5,352				
Professional Svcs Accounting, Auditing,	200		200	200	200
Insurance and Surety Bonds	1,150	1,300	1,300	1,339	1,339
Insurance Auto Coverage	5,250	5,500	5,500	5,665	5,665
Insurance Employee Liability Insurance	4,250	4,500	4,500	4,635	4,635
Grants to Bayou Goula Volunteer Fire	141,964	118,800	142,225	138,414	137,039
Fire Fighting					
Op Supplies Vehicle and Equipment					
Fire Communications					
Monitoring Services			1,375		1,375
Fire Repair Services					
Acquisition of Equipment	-	-	-	-	-
Total Expenditures	164,154	130,100	155,100	150,253	150,253
Total Revenues VS Expenditures	-	-	-	-	-
Beginning Fund Balance	42,004	42,004	42,004	42,004	42,004
Ending Fund Balance	\$ 42,004	\$ 42,004	\$ 42,004	\$ 42,004	\$ 42,004

Iberville Parish Council
 Plaquemine, Louisiana
Office of Emergency Preparedness
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Hazard Mitigation					
Federal Grants	\$ -	\$ 5,000	\$ 80,000	\$ -	\$ -
Office of Emergency Preparedness					
Federal Grants	51,221	25,000	100,000	100,000	100,000
State Grants	33,731				
General Government - Local Gov. Grant	77,814	80,177	80,177	82,590	82,590
Office of Emergency Preparedness					
Gifts and Donations	67,400		1,500	1,500	1,500
Refunds of Expenditures	950				
Proceeds from Sale of Assets	35				
Total Revenues	231,151	110,177	261,677	184,090	184,090
Expenditures					
Hazard Mitigation					
Publication of Legal-Notices	939	1,000	1,000	1,000	1,000
Professional Services	1,068	3,000	3,000	3,000	3,000
Office of Emergency Preparedness					
Regular Salaries and Wages Regular	70,739	70,739	73,189	75,000	75,000
Emp Benefits FICA or Supplemental Retirement	1,026	1,026	1,061	1,026	1,026
Deferred Compensation	6,654	6,654	6,654	6,654	6,654
Emp Benefits Retirement Contributions	11,126	11,849	11,318	12,000	12,000
Emp Benefits - health Insurance	189	7,956	2,456	7,956	7,956
Employee Benefits - Life & Disability	233				
Emp Benefits Worker's Comp	399	495	452	495	495
Unemployment Insurance	147	288	95	152	152
Publication of Legal-Notices	29	500	500	500	500
Subscriptions to Newspapers and Periodicals	45	60	60	60	60
Membership Dues	-	250	250	250	250
Postage and Box Rent	168	300	300	300	300
Telephone	13,101	12,000	12,000	12,000	12,000
Radio and Television Services	-	5,000	5,000	5,000	5,000
Professional Services	32,998	200	200	200	200
Professional Seves Accounting, Auditing,	200	-	-	-	-
Miscellaneous Contractual Service	1,928	3,000	3,000	3,000	3,000
Insurance and Surety Bonds	750	750	750	750	750
Office Supplies	5,054	6,500	6,500	6,500	6,500
Op Supplies - Janitorial	234	400	400	400	400
Op Supplies Food and Clothing	909	2,000	2,000	2,000	2,000
Op Supplies Vehicle and Equipment					
Op Supplies Miscellaneous	3,209	1,500	1,500	1,500	1,500
Travel Transportation, Mileage	147	1,000	1,000	1,000	1,000
Travel Convention, Seminar Registration		500	500	500	500
Communications	1,543	1,500	1,500	1,500	1,500
Grants			94,000		
Acquisition of Equipment	47,876	25,000	70,000	100,000	100,000
Total Expenditures	200,710	163,467	298,685	242,743	242,743
Total Revenues VS Expenditures	30,441	(53,290)	(37,008)	(58,653)	(58,653)
Beginning Fund Balance	229,937	177,995	260,378	223,370	223,370
Ending Fund Balance	\$ 260,378	\$ 124,705	\$ 223,370	\$ 164,717	\$ 164,717

Iberville Parish Council
 Plaquemine, Louisiana
Drainage Fund
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Ad Valorem Taxes	\$ 2,508,644	\$ 2,450,000	\$ 2,700,000	\$ 2,750,000	\$ 2,750,000
State Shared Revenue	54,015	55,000	55,000	55,000	55,000
Interest Earnings	1,063	1,200	1,200	1,200	1,200
Total Revenues	2,563,722	2,506,200	2,756,200	2,806,200	2,806,200
Expenditures					
Administration					
Regular Salaries and Wages Regular	125,274	140,674	130,581	150,000	150,000
Emp Benefits FICA or Supplemental Retirement	2,892	2,045	2,634	2,045	2,045
Deferred Compensation	8,549	8,549	8,549	8,549	8,549
Emp Benefits Retirement Contributions	18,046	16,083	16,679	17,208	17,208
Emp Benefits - health Insurance	12,496	11,934	10,500	15,000	15,000
Employee Benefits - Life & Disability	359				
Emp Benefits Worker's Comp	8,105	6,084	7,432	6,084	6,084
Unemployment Insurance	302	288	213	305	305
Storm Drainage					
Regular Salaries and Wages Regular	639,783	680,000	574,858	620,000	620,000
Regular Salaries and Wages Overtime	29,432		9,673		
Emp Benefits FICA or Supplemental Retirement	10,971	8,100	7,865	6,817	6,817
Deferred Compensation	15,043	15,908	15,600	20,330	20,330
Emp Benefits Retirement Contributions	103,398	95,000	84,189	85,677	85,677
Emp Benefits - health Insurance	150,285	155,142	118,601	150,000	150,000
Employee Benefits - Life & Disability	2,890				
Emp Benefits Worker's Comp	92,068	80,000	76,103	67,298	67,298
Unemployment Insurance	3,138	2,808	2,847	2,516	2,516
Publication-of Legal-Notices	2,852	500	500	500	500
Membership Dues	30	100	100	100	100
Utilities	789	1,000	1,000	1,000	1,000
Telephone	424	500	500	500	500
Radio and Television Services	396	1,000	1,000	1,000	1,000
Monitoring Services			13,200		13,200
Rentals Equipment	1,717	2,000	2,000	2,000	2,000
Professional Services	46,194	25,000	200,000	200,000	200,000
Miscellaneous Contractual Service	34,533	41,700	41,700	41,700	41,700
Insurance Auto Coverage	41,250	42,500	42,500	42,500	42,500
Insurance Employee Liability Insurance	31,000	32,000	32,000	32,000	32,000
Insurance Premiums	5,851				
Op Supplies Farm	52,066	55,000	55,000	55,000	55,000
Op Supplies Food and Clothing	845	1,000	1,000	1,000	1,000
Op Supplies Vehicle and Equipment	283,240	294,000	294,000	294,000	294,000
Op Supplies - Fuel	185,726	150,000	150,000	150,000	150,000
Materials Cement and Pipes/Fittings	32,084	43,000	43,000	43,000	43,000
Materials Lumber, Wood Products	3,872	5,000	5,000	5,000	5,000
Materials Miscellaneous	2,005	4,000	4,000	4,000	4,000

Iberville Parish Council
 Plaquemine, Louisiana
Drainage Fund
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Small Tools and Equipment	1,350	2,000	2,000	2,000	2,000
Travel Transportation, Mileage	186	200	200	200	200
Travel Convention, Seminar Registration	521	800	800	800	800
CDL License and Physicals	500	500	500	500	500
Accounts Written Off	2,058				
Acquisition of Land					
Acquisition of Equipment		50,000	50,000	50,000	50,000
Marinas					
Rentals Miscellaneous	100	-	100	100	100
Total Expenditures	<u>1,952,422</u>	<u>1,974,417</u>	<u>2,006,424</u>	<u>2,078,729</u>	<u>2,091,929</u>
Total Revenues VS Expenditures	611,300	531,783	749,776	727,471	714,271
Beginning Fund Balance	<u>1,854,626</u>	<u>2,309,226</u>	<u>2,465,926</u>	<u>3,215,702</u>	<u>3,215,702</u>
Ending Fund Balance	<u>\$ 2,465,926</u>	<u>\$ 2,841,009</u>	<u>\$ 3,215,702</u>	<u>\$ 3,943,173</u>	<u>\$ 3,929,973</u>

Iberville Parish Council
 Plaquemine, Louisiana
Coroner's Office
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
General Sales and Use	\$ 225,000	\$ 205,000	\$ 225,000	\$ 247,425	\$ 205,000
Fees For Services - Grosse Tete	2,005	1,650	1,650	1,000	1,000
Fees For Services - Maringouin	1,140	2,500	2,500	3,000	3,000
Fees For Services - Plaquemine	18,846	28,000	28,000	20,000	20,000
Fees For Services - Rosedale	700	1,850	1,850	1,700	1,700
Fees For Services - St. Gabriel	8,705	10,107	10,107	10,200	10,200
Fees For Services - White Castle	4,775	5,200	5,200	5,200	5,200
Fees For Services - Iberville	35,000	35,000	35,000	35,000	35,000
Fees For Services - Other Customers	20,068	22,000	22,000	30,000	30,000
Court Costs, Fees, Charges	279	253	253	253	253
Interest Earnings	20	150	150	150	150
Total Revenues	316,538	311,710	331,710	353,928	311,503
Expenditures					
Subscriptions to Newspapers and Periodicals	51	60	60	75	75
Membership Dues	450	450	450	450	450
Utilities	1,255	2,000	2,000	2,000	2,000
Postage and Box Rent	253	350	350	350	350
Telephone	4,600	5,300	5,300	5,600	5,600
Rentals Buildings	7,500	7,500	7,500	7,500	7,500
Maintenance Autos and Trucks	475	800	800	800	800
Maint Svcs (Contractual) Janitorial		100	100	100	100
Professional Services	27,718	31,500	56,500	62,500	62,500
Mental Health	21,600	17,500	17,500	20,500	20,500
Professional Svcs Accounting, Auditing,	2,000	2,000	2,000	2,000	2,000
Insurance Auto Coverage	575	400	400	400	400
Insurance Employee Liability Insurance	18,900	12,600	12,600	18,900	18,900
Workers Compensation Premiums	1,056	1,300	1,300	1,300	1,300
Insurance Premiums	1,997	4,000	4,000	4,000	4,000
Office Supplies	2,847	5,000	5,000	4,000	4,000
Op Supplies Medical, Drugs	2,043	3,500	3,500	2,000	2,000
Op Supplies - Janitorial	57	100	100	100	100
Op Supplies Food and Clothing	491	1,200	1,200	1,200	1,200
Op Supplies Vehicle and Equipment	261	800	800	800	800
Op Supplies - Fuel	256	1,200	1,200	1,200	1,200
Materials Miscellaneous		300	300	300	300
Travel Transportation, Mileage	91	150	150	150	150
Travel Convention, Seminar Registration	522	300	300	400	400
Household (janitorial, laundry, etc.)	1,300	1,300	1,300	1,300	1,300
Statutory Payments to the Coroner	209,170	212,000	212,000	216,000	174,000
Total Expenditures	305,466	311,710	336,710	353,925	311,925
Total Revenues VS Expenditures	11,072	-	(5,000)	\$	(422)
Beginning Fund Balance	5,776	8,929	16,848	11,848	11,848
Ending Fund Balance	\$ 16,848	\$ 8,929	\$ 11,848	\$ 11,851	\$ 11,426

Iberville Parish Council
 Plaquemine, Louisiana
Criminal Court Fund
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Court Costs, Fees, Charges	\$ 199,026	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000
Fines and Forfeitures	113,368	75,000	50,000	50,000	50,000
Interest Earnings	53	-	-	-	-
Total Revenues	312,447	275,000	150,000	150,000	150,000
Expenditures					
Criminal Court Fund					
Regular Salaries and Wages Regular	47,971	58,083	34,027	34,590	34,590
Emp Benefits FICA or Supplemental Retirement	695	580	392	210	210
Deferred Compensation	2,234	2,234	1,237	794	794
Emp Benefits Retirement Contributions	6,150	4,907	3,798	5,016	5,016
Emp Benefits - health Insurance	4,363	6,407	3,365	5,935	5,935
Employee Benefits - Life & Disability	221	221	-	-	-
Emp Benefits Worker's Comp	287	407	216	242	242
Unemployment Insurance	216	260	188	123	123
Telephone	2,709	4,000	4,000	4,000	4,000
Rentals Equipment	1,816	1,700	1,700	1,700	1,700
Maint Svcs (Contractual) Office machines	1,437	1,000	1,000	1,000	1,000
Professional Services	19,676	25,000	15,000	15,000	15,000
Professional Svcs Medical and Dental	-	3,800	3,800	-	-
Professional Services Law Clerks	41,462	-	-	-	-
Professional Svcs Accounting, Auditing, Bookkeepi	300	300	300	-	-
Office Supplies	39,883	-	10,000	-	-
Op Supplies Food and Clothing	-	1,000	1,000	-	-
Acquisition of Equipment	105,042	-	-	-	-
Transfers to the General Fund	18,888	-	-	-	-
Juror and Witness Fees					
Regular Salaries and Wages Regular	4,840	4,682	4,994	4,682	4,682
Emp Benefits FICA or Supplemental Retirement	370	358	382	358	358
Emp Benefits Worker's Comp	29	33	32	33	33
Publication of Legal-Notices	22,883	19,000	19,000	19,000	19,000
Juror and Witness Fees	80,681	105,000	105,000	57,317	57,317
Total Expenditures	402,153	238,972	209,431	150,000	150,000
Total Revenues VS Expenditures	(89,706)	36,028	(59,431)	-	-
Beginning Fund Balance	113,523	7,880	23,817	(35,614)	(35,614)
Ending Fund Balance	\$ 23,817	\$ 43,908	\$ (35,614)	\$ (35,614)	\$ (35,614)

Iberville Parish Council
 Plaquemine, Louisiana
Visitor Enterprise Fund
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Tourism					
Hotel Motel Sales and Use Tax	\$ 53,660	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
State Grants-Public Works	108,106	103,500	103,500	103,500	103,500
Transfers from the General Fund	125,000	125,000	125,000	175,000	175,000
Cooperative Marketing Program					
State Grants- Culture, Recreation & Tourism	9,947	10,000	10,000	10,000	10,000
Total Revenues	296,712	283,500	283,500	333,500	333,500
Expenditures					
Tourism					
Regular Salaries and Wages Regular	33,549	34,278	34,278	40,000	40,000
Emp Benefits FICA or Supplemental Retirement	486	483	497	497	497
Deferred Compensation	1,342	1,331	1,357	1,371	1,371
Emp Benefits Retirement Contributions	5,610	5,742	5,484	5,500	5,500
Emp Benefits - health Insurance	8,330	7,956	7,663	7,956	7,956
Employee Benefits - Life & Disability	155				
Emp Benefits Worker's Comp	201	240	218	240	240
Unemployment Insurance	146	144	126	152	152
Membership Dues	1,549		1,500	1,500	1,500
Advertising	52,925	75,000	75,000	75,000	75,000
Printing, Duplicating, Typing and Binding	3,519	6,500	6,500	6,500	6,500
Postage and Box Rent	19	50	50	50	50
Telephone	4,992	4,000	4,000	4,000	4,000
Monitoring Services			550		550
Rentals Equipment	1,673				
Maint Svcs (Contractual) Office machines	318	1,700	1,700	1,700	1,700
Professional Services	8,287	11,900	10,400	10,400	10,400
Miscellaneous Contractual Service	71,400	75,000	75,000	75,000	75,000
Insurance Auto Coverage	1,350	1,500	1,500	1,500	1,500
Insurance Employee Liability Insurance	2,650	2,800	2,800	2,800	2,800
Office Supplies	1,547	1,400	1,400	1,400	1,400
Op Supplies Food and Clothing	5,308	2,000	2,000	2,000	2,000
Op Supplies Vehicle and Equipment	77	1,500	1,500	1,500	1,500
Op Supplies - Fuel	976	1,000	1,000	1,000	1,000
Travel Transportation, Mileage		1,200	1,200	1,200	1,200
Travel Convention, Seminar Registration	749	3,500	3,500	3,500	3,500
Community Events	21,718	6,500	6,500	6,500	6,500
BP - LA Recovery Program					
Advertising	3,250				
Cooperative Marketing Program					
Advertising	11,596	10,000	10,000	10,000	10,000

Iberville Parish Council
 Plaquemine, Louisiana
Visitor Enterprise Fund
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Welcome Center - North Iberville					
Regular Salaries and Wages Regular	107,204	91,072	101,660	108,000	108,000
Emp Benefits FICA or Supplemental Retirement	5,469	4,419	5,202	4,565	4,565
Deferred Compensation	2,444	2,469	1,766	1,644	1,644
Emp Benefits Retirement Contributions	6,932	6,884	6,632	7,500	7,500
Emp Benefits - health Insurance	16,661	15,912	8,326	7,369	7,369
Employee Benefits - Life & Disability	291				
Emp Benefits Worker's Comp	643	638	641	651	651
Unemployment Insurance	597	576	1,242	762	762
Postage and Box Rent	288	600	600	600	600
Telephone	6,662	6,000	6,000	6,000	6,000
Maint Svcs (Contractual) Office machines	705	1,200	1,200	1,200	1,200
Office Supplies	3,098	4,250	4,250	4,250	4,250
Op Supplies - Janitorial		500	500	500	500
Op Supplies - Promotional	10	500	500	500	500
Op Supplies Food and Clothing	5,419	5,150	5,150	5,150	5,150
Travel Transportation, Mileage	154	200	200	200	200
Travel Convention, Seminar Registration		1,000	1,000	1,000	1,000
Community Events	3,755	5,000	5,000	5,000	5,000
Acquisition of Equipment	-	-	-	-	-
Total Expenditures	<u>404,052</u>	<u>402,094</u>	<u>405,592</u>	<u>416,157</u>	<u>416,707</u>
Total Revenues VS Expenditures	(107,340)	(118,594)	(122,092)	(82,657)	(83,207)
Beginning Fund Balance	<u>359,104</u>	<u>236,528</u>	<u>251,764</u>	<u>129,672</u>	<u>129,672</u>
Ending Fund Balance	<u>\$ 251,764</u>	<u>\$ 117,934</u>	<u>\$ 129,672</u>	<u>\$ 47,015</u>	<u>\$ 46,465</u>

Iberville Parish Council
 Plaquemine, Louisiana
 President's Council on Drug Abuse
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Substance Abuse Prevention					
Federal Grants	\$ 44,140	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000
Substance Abuse Treatment					
Federal Grants	56,399	44,000	44,000	44,400	44,400
Health and Welfare	3,824	44,641	10,000	10,000	10,000
Transfers from the General Fund	145,000	125,000	145,000	145,000	145,000
Substance Abuse - Drug Court					
Court Costs, Fees, Charges	645	500	500		
Court Fines	68,750	75,000	62,500	60,000	60,000
Total Revenues	320,758	333,141	306,000	303,400	303,400
Expenditures					
Substance Abuse Prevention					
Professional Services	41,100	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	77,993	78,541	78,541	78,541	78,541
Regular Salaries and Wages Overtime	36				
Emp Benefits FICA or Supplemental Retirement	1,131	1,062	1,112	1,062	1,062
Deferred Compensation	936	936	936	936	936
Emp Benefits Retirement Contributions	13,047	12,271	12,274	11,388	11,388
Emp Benefits - health Insurance	7,687	7,160	6,896	6,633	6,633
Employee Benefits - Life & Disability	319				
Emp Benefits Worker's Comp	468	550	499	550	550
Unemployment Insurance	277	274	225	290	290
Utilities	4,205	4,200	4,200	4,200	4,200
Postage and Box Rent	132	200	200	200	200
Telephone	1,560	1,500	1,500	1,500	1,500
Pager, Messenger, and Delivery Service	161	200	200	200	200
Maint Svcs (Contractual) Office machines	2,372	2,500	2,500	2,500	2,500
Professional Services	43,524	47,500	47,500	47,300	47,500
Legal - Filing Fees	600	600	600	600	600
Insurance and Surety Bonds	7,026	6,000	6,000	6,000	6,000
Office Supplies	7,147	8,600	8,600	8,600	8,600
Op Supplies - Janitorial	208	100	100	100	100
Op Supplies Food and Clothing	3,164	4,000	4,000	4,000	4,000
Travel Transportation, Mileage		700	700	700	700
Travel Convention, Seminar Registration		2,000	2,000	2,000	2,000
Acquisition of Equipment					
Substance Abuse - Drug Court					
Regular Salaries and Wages Regular	62,608	65,000	39,452	36,000	36,000
Emp Benefits FICA or Supplemental Retirement	4,426	4,500	2,925	2,700	2,700
Deferred Compensation	104	104	104	104	104
Emp Benefits Retirement Contributions	981	926	646	851	851
Emp Benefits - health Insurance	833	797	766	737	737

Iberville Parish Council
 Plaquemine, Louisiana
President's Council on Drug Abuse
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Employee Benefits - Life & Disability	22				
Emp Benefits Worker's Comp	376	400	321	612	612
Unemployment Insurance	812	734	909	625	625
Professional Services	13,836	13,836	13,836	13,836	13,836
Total Expenditures	<u>319,092</u>	<u>333,141</u>	<u>305,492</u>	<u>300,915</u>	<u>300,915</u>
Total Revenues VS Expenditures	1,666	-	508	2,485	2,485
Beginning Fund Balance	9,894	9,276	11,560	12,068	12,068
Ending Fund Balance	<u>\$ 11,560</u>	<u>\$ 9,276</u>	<u>\$ 12,068</u>	<u>\$ 14,553</u>	<u>\$ 14,553</u>

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #1 (East Side)
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Ad Valorem Taxes	\$ 186,719	\$ 190,000	\$ 220,000	\$ 250,000	\$ 250,000
General Sales and Use	159,374	125,000	150,000	145,000	145,000
State Shared Revenue	7,527				
Insurance Tax	20,309	21,000	20,250	20,500	20,500
Fees For Services - Other Customers	12,500	12,500	12,500	12,500	12,500
Interest Earnings	956	750	750	750	750
Miscellaneous	3,000	3,000	3,000	3,000	3,000
Refunds of Expenditures	3,000	-	-	-	-
Total Revenues	393,385	354,250	408,500	433,750	433,750
Expenditures					
Fire Administration					
Utilities	6,225	10,000	10,000	10,000	10,000
Utilities Water	1,210	900	1,500	1,500	1,500
Utilities Sewer	167	200	200	200	200
Maint Svcs (Contractual) Office machines	231	250	250	250	250
Professional Services	62,436	1,500	110,000	120,000	120,000
Professional Svcs Accounting, Auditing,	200		200		
Professional Svcs Architectural and Landscaping					
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	542	3,000	3,000	3,000	3,000
Election Expenses					
Fire Fighting					
Op Supplies Food and Clothing	3,143	30,000	30,000	20,000	20,000
Op Supplies Vehicle and Equipment	6,821	10,000	10,000	1,000	1,000
Op Supplies - Fuel	14,511	15,000	15,000	17,000	17,000
Acquisition of Equipment		40,000	40,000	2,000	2,000
Fire Prevention					
Legal - Filing Fees					
Fire Training					
Travel Convention, Seminar Registration	750	5,000	5,000	5,000	5,000
Fire Communications					
Communications	3,000	5,000	5,000	5,000	5,000
Telephone	2,379	3,000	3,000	3,000	3,000
Radio and Television Services	633	3,000	5,000	5,000	5,000
Monitoring Services			3,620		3,620
Acquisition of Equipment		5,000	5,000	5,000	5,000
Fire Repair Services					
Maintenance Buildings	15,807	15,000	15,000	15,000	15,000
Maintenance Autos, Trucks, Machinery and	46,663	35,000	35,000	35,000	35,000
Op Supplies Maintenance of Buildings and	3,078	12,000	12,000	12,000	12,000
Materials Miscellaneous	21	3,000	3,000	3,000	3,000

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #1 (East Side)
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Medical Services					
Op Supplies Medical, Drugs	279	4,000	4,000	4,000	4,000
Drainage and Flood Control					
Accounts Written Off	(51)				
Fire Stations and Buildings					
Acquisition of Equipment		5,000	5,000	12,000	12,000
Building/Grounds/General Plant		300,000	300,000	200,000	200,000
Debt Service					
Long-Term Debt Redeemed	35,686	45,057	45,057	-	-
Interest on Long-Term Debt	3,367	1,807	1,807	-	-
Total Expenditures	<u>233,099</u>	<u>582,714</u>	<u>695,634</u>	<u>506,950</u>	<u>510,570</u>
Total Revenues VS Expenditures	160,286	(228,464)	(287,134)	(73,200)	(76,820)
Beginning Fund Balance	<u>765,230</u>	<u>844,698</u>	<u>925,516</u>	<u>638,382</u>	<u>638,382</u>
Ending Fund Balance	<u>\$ 925,516</u>	<u>\$ 616,234</u>	<u>\$ 638,382</u>	<u>\$ 565,182</u>	<u>\$ 561,562</u>

Iberville Parish Council
 Plaquemine, Louisiana
White Castle Fire Department
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
General Sales and Use	\$ 159,374	\$ 125,000	\$ 150,000	\$ 145,000	\$ 145,000
Insurance Tax	17,832	18,000	18,000	18,000	18,000
Transfers from the General Fund	6,100	-	-	-	-
Total Revenues	<u>183,306</u>	<u>143,000</u>	<u>168,000</u>	<u>163,000</u>	<u>163,000</u>
Expenditures					
Fire Administration					
Professional Svcs Accounting, Auditing,	200	200	200	206	206
Insurance and Surety Bonds	2,600	3,200	3,200	3,296	3,296
Insurance Auto Coverage	8,250	9,000	9,000	9,270	9,270
Grants to White Castle	166,156	130,600	152,430	150,228	147,058
Fire Communications					
Monitoring Services			3,170		3,170
Transfers					
Transfers to the General Fund	-	-	-	-	-
Total Expenditures	<u>177,206</u>	<u>143,000</u>	<u>168,000</u>	<u>163,000</u>	<u>163,000</u>
Total Revenues VS Expenditures	6,100	-	-	-	-
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>6,100</u>	<u>6,100</u>	<u>6,100</u>
Ending Fund Balance	<u>\$ 6,100</u>	<u>\$ -</u>	<u>\$ 6,100</u>	<u>\$ 6,100</u>	<u>\$ 6,100</u>

Iberville Parish Council
 Plaquemine, Louisiana
Parish Transportation Fund
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Revenues					
Parish Road Funds	\$ 412,802	\$ 405,000	\$ 350,000	\$ 350,000	\$ 350,000
Interest Earnings	275	500	500	500	500
Total Revenues	<u>413,077</u>	<u>405,500</u>	<u>350,500</u>	<u>350,500</u>	<u>350,500</u>
Expenditures					
Maintenance Roads and Streets	68,635	100,000	75,000	75,000	75,000
Road Materials- Gravel, Sand, Dirt, Shell, Asphalt	181,160	202,000	192,500	192,500	192,500
Materials Cement and Pipes/Fittings	78,513	75,000	75,000	75,000	75,000
Materials Lumber, Wood Products	1,056	5,000	5,000	5,000	5,000
Materials Paint, Oils, Glass	-	500	500	500	500
Materials Miscellaneous	81	1,000	1,000	1,000	1,000
Small Tools and Equipment	348	1,500	1,500	1,500	1,500
Total Expenditures	<u>329,793</u>	<u>385,000</u>	<u>350,500</u>	<u>350,500</u>	<u>350,500</u>
Total Revenues VS Expenditures	83,284	20,500	-	-	-
Beginning Fund Balance	<u>249,949</u>	<u>265,449</u>	<u>333,233</u>	<u>333,233</u>	<u>333,233</u>
Ending Fund Balance	<u>\$ 333,233</u>	<u>\$ 285,949</u>	<u>\$ 333,233</u>	<u>\$ 333,233</u>	<u>\$ 333,233</u>

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Public Building Maintenance -					
Ad Valorem Taxes	1,504,608	1,500,000	1,650,000	1,750,000	1,750,000
General Sales and Use	1,035,906	1,000,000	1,000,000	1,000,000	1,000,000
Fees, Charges and Commissions for Services	487	500	500	500	500
Interest Earnings	507	500	500	500	500
Refunds of Expenditures	7,152	1,500	1,500	1,500	1,500
Sale of Scrap Metal	30				
Proceeds from Sale of Assets	30,400				
Welcome Center - North Iberville					
Fees, Charges and Commissions for Services	149	500	500	500	500
Total Revenues	2,579,238	2,503,000	2,653,000	2,753,000	2,753,000
Expenditures					
Registrar of Voters					
Utilities Electrical Light and Power	3,294	3,500	3,500	3,500	3,500
Maintenance Buildings	5,065	2,000	1,800	1,800	1,800
Insurance and Surety Bonds	3,500	3,500	3,500	3,500	3,500
Courthouse					
Regular Salaries and Wages Regular	364,864	390,125	375,947	390,000	390,000
Regular Salaries and Wages Overtime	9,953		8,975		
Emp Benefits FICA or Supplemental Retirement	10,049	10,756	11,888	12,078	12,078
Deferred Compensation	15,898	15,069	13,932	13,632	13,632
Emp Benefits Retirement Contributions	50,103	51,570	45,277	45,000	45,000
Emp Benefits - health Insurance	64,355	63,648	52,313	51,586	51,586
Employee Benefits - Life & Disability	1,521				
Emp Benefits Worker's Comp	33,431	33,218	34,066	34,159	34,159
Unemployment Insurance	2,834	2,448	3,999	2,592	2,592
Publication of Legal Notices	149				
Utilities	148,032	150,000	150,000	150,000	150,000
Telephone	13,656	20,000	20,000	20,000	20,000
Pager, Messenger, and Delivery Service	181	200			
Monitoring Services			1,555		1,555
Maintenance Grounds	20,237	12,000	10,000	10,000	10,000
Maintenance Buildings	120,193	25,000	89,300	89,300	89,300
Maint Svcs (Contractual) Pest Control	3,000	3,000	3,000	3,000	3,000
Professional Services	5,786	6,000	6,000	6,000	6,000
Insurance and Surety Bonds	185,000	190,000	190,000	190,000	190,000
Insurance Auto Coverage	8,000	8,500	8,500	8,500	8,500
Insurance Employee Liability Insurance	21,500	23,000	23,000	23,000	23,000
Office Supplies	1,225	2,000	1,950	1,950	1,950
Op Supplies - Janitorial	16,903	15,000	15,000	15,000	15,000
Op Supplies Food and Clothing	9,475	9,000	9,000	9,000	9,000
Op Supplies Vehicle and Equipment	8,692	5,570	5,570	5,570	5,570

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Op Supplies - Fuel	13,755	15,000	12,000	12,000	12,000
Small Tools and Equipment	4,200	4,700	4,700	4,700	4,700
Travel Convention, Seminar Registration	567		50	50	50
Acquisition of Equipment	4,158	5,000	5,000	5,000	5,000
Fixed Asset and Record Storage Building					
Utilities	3,539	3,500	3,500	3,500	3,500
Maintenance Buildings	2,481	10,000	5,000	5,000	5,000
Insurance and Surety Bonds	4,500	4,500	4,500	4,500	4,500
Veterans Memorial					
Utilities Electrical Light and Power	5,890	5,000	5,000	5,000	5,000
Maintenance Grounds	19,633	15,000	15,000	15,000	15,000
Office of Emergency Preparedness					
Utilities	21,894	18,000	18,000	18,000	18,000
Maintenance Buildings	7,317	1,000	2,000	2,000	2,000
Maint Svcs (Contractual) Pest Control	2,260	1,100	1,100	1,100	1,100
Insurance and Surety Bonds	6,600	7,000	7,000	7,000	7,000
Jail					
Utilities	87,374	90,000	90,000	90,000	90,000
Utilities Gas	8,495	15,000	13,000	15,000	15,000
Utilities Water	349	250	250	250	250
Telephone	-	450	450	450	450
Rentals Equipment	3,405	2,500	2,500	2,500	2,500
Maintenance Buildings	83,925	75,000	49,910	49,910	49,910
Maint Svcs (Contractual) Pest Control	1,419	1,400	1,490	1,490	1,490
Insurance and Surety Bonds	48,000	50,000	50,000	50,000	50,000
Op Supplies Jail Material and Supplies	20,480	28,000	28,000	28,000	28,000
Small Tools and Equipment	31	1,500			
Acquisition of Equipment	3,031				
Substations					
Utilities Electrical Light and Power	11,363	10,000	10,000	10,000	10,000
Utilities Sewer	867	1,000	1,000	1,000	1,000
Maintenance Grounds	7,851	6,000	6,000	6,000	6,000
Maintenance Buildings	7,053	10,000	4,000	4,000	4,000
Maint Svcs (Contractual) Pest Control	1,695	500	500	500	500
Insurance and Surety Bonds	2,050	1,500	1,500	1,500	1,500
Op Supplies - Janitorial	76	100	100	100	100
Paved Streets					
Maintenance Buildings	15,508	10,000	9,000	9,000	9,000
LARC Building					
Publication-of Legal-Notices		200	200	200	200
Maintenance Buildings	1,414	1,000	2,000	2,000	2,000
Maint Svcs (Contractual) Pest Control	2,700				
Insurance and Surety Bonds	6,000	7,500	7,500	7,500	7,500

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Health Unit					
Regular Salaries and Wages Regular	35,287	26,270	24,250	30,000	30,000
Regular Salaries and Wages Overtime	629		152		
Emp Benefits FICA or Supplemental Retirement	38	381	354	533	533
Deferred Compensation	1,823	520	480	520	520
Emp Benefits Retirement Contributions	3,491	4,400	3,904	4,500	4,500
Emp Benefits - health Insurance	5,547	7,956	7,663	7,369	7,369
Employee Benefits - Life & Disability	152				
Emp Benefits Worker's Comp	1,933	2,441	2,253	2,441	2,441
Unemployment Insurance	116	144	82	82	82
Utilities	17,359	18,000	18,000	18,000	18,000
Maintenance Grounds	870	1,000	1,000	1,000	1,000
Maintenance Buildings	23,386	25,000	15,000	15,000	15,000
Maint Svcs (Contractual) Pest Control	4,560	2,200	2,200	2,200	2,200
Maint Svcs (Contractual) Janitorial	29,544	2,500	34,620	34,620	34,620
Insurance and Surety Bonds	22,750	30,000	30,000	30,000	30,000
Op Supplies - Janitorial	2,464	2,500	2,065	2,065	2,065
Op Supplies Food and Clothing	41	500	935	935	935
Animal Control					
Utilities	15,142	15,000	15,000	15,000	15,000
Maintenance Grounds	122				
Maintenance Buildings	20,451	5,000	3,500	3,500	3,500
Maint Svcs (Contractual) Pest Control	1,305	400	400	400	400
Insurance and Surety Bonds	3,850	4,200	4,200	4,200	4,200
Op Supplies - Janitorial	3,510	500	2,000	2,000	2,000
Acquisition of Equipment					
Programs for the Elderly					
Utilities	284		300	300	300
Telephone	1,586		1,600	1,600	1,600
Maintenance Grounds	8,293	15,000	14,600	14,600	14,600
Maintenance Buildings	27,350	20,000	18,100	18,100	18,100
Maint Svcs (Contractual) Pest Control	3,910	2,200	2,200	2,200	2,200
Insurance and Surety Bonds	30,000	32,000	32,000	32,000	32,000
Op Supplies - Janitorial	5,134	2,500	2,500	2,500	2,500
Small Tools and Equipment		2,000			
Acquisition of Equipment					
Civic Center					
Maintenance Buildings	1,028	25,000	15,000	15,000	15,000
Insurance and Surety Bonds	20,000	20,500	20,500	20,500	20,500
Building/Grounds/General Plant		25,000	25,000	25,000	25,000
Multipurpose Center					
Utilities	16,770	16,000	16,000	16,000	16,000
Utilities Gas	818	1,000	1,000	1,000	1,000

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Utilities Water	1,365	1,000	1,000	1,000	1,000
Maintenance Grounds	1,144	9,000	6,630	6,630	6,630
Maintenance Buildings	4,860	7,500	7,500	7,500	7,500
Maint Svcs (Contractual) Pest Control	1,020	500	1,020	1,020	1,020
Insurance and Surety Bonds	19,850	20,500	20,500	20,500	20,500
Op Supplies - Janitorial	863	800	800	800	800
Tourism					
Utilities	2,146	3,000	3,000	3,000	3,000
Maintenance Buildings	261	1,500	1,500	1,500	1,500
Maint Svcs (Contractual) Pest Control	300	360	1,210	1,210	1,210
Insurance and Surety Bonds	2,009	2,200	2,200	2,200	2,200
Op Supplies - Janitorial	273	500	500	500	500
Welcome Center - North Iberville					
Regular Salaries and Wages Regular	30,239	30,930	28,550	35,000	35,000
Regular Salaries and Wages Overtime	233		178		
Emp Benefits FICA or Supplemental Retirement	442	448	417	448	448
Emp Benefits Retirement Contributions	5,095	5,181	4,597	6,000	6,000
Emp Benefits - health Insurance	8,330	7,956	6,337	7,369	7,369
Employee Benefits - Life & Disability	141				
Emp Benefits Worker's Comp	2,809	2,873	2,652	2,873	2,873
Unemployment Insurance	146	144	94	152	152
Utilities	8,989	12,000	12,000	12,000	12,000
Telephone	394	750	750	750	750
Maintenance Grounds	3,673	5,000	3,055	3,055	3,055
Maintenance Buildings	9,126	5,000	5,000	5,000	5,000
Maint Svcs (Contractual) Pest Control	4,105	1,500	2,100	2,100	2,100
Professional Services	350	1,300	1,300	1,300	1,300
Insurance and Surety Bonds	12,500	13,000	13,000	13,000	13,000
Op Supplies - Janitorial	2,150	1,500	1,500	1,500	1,500
Op Supplies Food and Clothing	1,196	500	1,845	1,845	1,845
Op Supplies Vehicle and Equipment		500	500	500	500
Op Supplies - Fuel	291	1,000	1,000	1,000	1,000
Small Tools and Equipment	29	500	500	500	500
Acquisition of Equipment					
North Iberville Community Center					
Utilities	503	7,500	7,500	7,500	7,500
Utilities Electrical Light and Power	9,741				
Utilities Water	331	500	500	500	500
Telephone	2,381	2,400	2,400	2,400	2,400
Maintenance Grounds	2,147	3,000	2,300	2,300	2,300
Maintenance Buildings	10,537	2,000	4,000	4,000	4,000
Maint Svcs (Contractual) Pest Control	875	1,000	1,000	1,000	1,000
Insurance and Surety Bonds	6,000	12,000	12,000	12,000	12,000
Office Supplies	4,421				
Op Supplies - Janitorial	1,218	2,000	1,700	1,700	1,700

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Small Tools and Equipment	233				
Agriculture Building					
Regular Salaries and Wages Regular	16,913	18,346	19,695	24,000	24,000
Emp Benefits FICA or Supplemental Retirement	1,294	1,403	1,507	1,607	1,607
Emp Benefits Worker's Comp	1,571	1,704	1,830	1,952	1,952
Unemployment Insurance	290	288	534	305	305
Utilities	7,591	6,000	6,000	6,000	6,000
Maintenance Grounds	7,328	6,000	8,000	8,000	8,000
Maintenance Buildings	6,135	7,900	5,900	5,900	5,900
Maint Svcs (Contractual) Pest Control	600	600	600	600	600
Insurance and Surety Bonds	5,250	5,500	5,500	5,500	5,500
Op Supplies - Janitorial		1,000	1,000	1,000	1,000
Acquisition of Equipment	2,640	-	-	-	-
Total Expenditures	<u>2,060,638</u>	<u>1,972,999</u>	<u>1,980,381</u>	<u>2,001,098</u>	<u>2,002,653</u>
Total Revenues VS Expenditures	518,600	530,001	672,619	751,902	750,347
Beginning Fund Balance	<u>568,800</u>	<u>1,102,193</u>	<u>1,087,400</u>	<u>1,760,019</u>	<u>1,760,019</u>
Ending Fund Balance	<u>\$ 1,087,400</u>	<u>\$ 1,632,194</u>	<u>\$ 1,760,019</u>	<u>\$ 2,511,921</u>	<u>\$ 2,510,366</u>

Iberville Parish Council
 Flaquemine, Louisiana
Vehicle and Equipment Replacement Fund
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
General Sales and Use	\$ 375,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Total Revenues	<u>375,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Expenditures					
Acquisition of Equipment	191,173	650,000	350,000	650,000	650,000
Total Expenditures	<u>191,173</u>	<u>650,000</u>	<u>350,000</u>	<u>650,000</u>	<u>650,000</u>
Total Revenues VS Expenditures	183,827	(300,000)	-	(300,000)	(300,000)
Beginning Fund Balance	<u>332,988</u>	<u>557,988</u>	<u>516,815</u>	<u>516,815</u>	<u>516,815</u>
Ending Fund Balance	<u>\$ 516,815</u>	<u>\$ 257,988</u>	<u>\$ 516,815</u>	<u>\$ 216,815</u>	<u>\$ 216,815</u>

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Roads
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
General Sales and Use	\$ 3,099,664	\$ 2,600,000	\$ 3,200,000	\$ 3,000,000	\$ 3,000,000
Fees, Charges and Commissions for Services	575				
Interest Earnings	2,140	2,000	3,000	4,000	4,000
Fuel - Refund of Expenditure	380,311	400,000	400,000	400,000	400,000
Refunds of Expenditures	88,847	100,000	100,000	100,000	100,000
Total Revenues	3,571,537	3,102,000	3,703,000	3,504,000	3,504,000
Expenditures					
Paved Streets					
Regular Salaries and Wages Regular	688,103	750,000	676,675	710,000	710,000
Regular Salaries and Wages Overtime	23,712		23,461		
Emp Benefits FICA or Supplemental Retirement	11,175	7,514	10,689	7,618	7,618
Deferred Compensation	14,239	12,636	17,013	18,500	18,500
Emp Benefits Retirement Contributions	103,113	95,000	96,835	110,000	110,000
Emp Benefits - health Insurance	149,761	143,208	123,894	132,650	132,650
Employee Benefits - Life & Disability	3,380				
Emp Benefits Worker's Comp	89,854	66,060	85,117	70,241	70,241
Unemployment Insurance	3,227	2,664	3,386	2,821	2,821
Publication of Legal-Notices	1,107	300	500		
Membership Dues	49				
Utilities	36,219	40,000	40,000	40,000	40,000
Utilities Gas	13,964	15,000	15,000	15,000	15,000
Postage and Box Rent		25	25	25	25
Telephone	6,498	6,000	6,000	6,000	6,000
Pager, Messenger, and Delivery Service		400	400	400	400
Radio and Television Services	130	1,000	1,000	1,000	1,000
Monitoring Services			8,027		8,027
Rentals	5,400	3,000	3,000	3,000	3,000
Rentals Equipment	5,725	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	1,444	1,000	1,050	1,050	1,050
Maint Svcs (Contractual) Office machines	300	750	750	750	750
Professional Services	120,691	200,000	450,000	200,000	200,000
Professional Svcs Accounting, Auditing,	3,000	3,000	3,000	3,000	3,000
Insurance and Surety Bonds	23,500	27,000	27,000	27,000	27,000
Insurance Auto Coverage	29,500	32,000	32,000	32,000	32,000
Insurance Employee Liability Insurance	83,500	87,000	87,000	87,000	87,000
Office Supplies	1,957	6,600	6,550	6,550	6,550
Op Supplies Medical, Drugs		600	600	600	600
Op Supplies - Janitorial	4,328	3,000	3,000	3,000	3,000
Op Supplies Food and Clothing	15,575	15,000	15,000	15,000	15,000
Op Supplies Maintenance of Buildings and	10,122	9,000	9,000	9,000	9,000
Op Supplies Vehicle and Equipment	234,770	200,000	200,000	200,000	200,000

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Roads
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Op Supplies - Fuel	513,806	550,000	550,000	550,000	550,000
Road Materials- Gravel, Sand, Dirt, Shell, Asphalt	3,858				
Materials Cement and Pipes/Fittings	6,351	10,000	10,000	10,000	10,000
Materials Lumber, Wood Products	2,255	3,000	3,000	3,000	3,000
Materials Miscellaneous	1,952	1,000	1,000	1,000	1,000
Small Tools and Equipment	8,208	16,000	16,000	16,000	16,000
Travel Convention, Seminar Registration	174	3,450	3,450	3,450	3,450
CDL License and Physicals	114	500	500	500	500
Acquisition of Equipment	1,211	50,000	50,000	50,000	50,000
Bridges, Viaducts and Grade Separation					
Utilities Electrical Light and Power	40,241	30,000	30,000	30,000	30,000
Rentals Buildings	100	-	-	-	-
Total Expenditures	<u>2,270,413</u>	<u>2,407,547</u>	<u>2,625,562</u>	<u>2,381,795</u>	<u>2,389,822</u>
Total Revenues VS Expenditures	1,501,124	694,453	1,077,438	1,122,205	1,114,178
Beginning Fund Balance	<u>1,407,183</u>	<u>2,199,850</u>	<u>2,708,307</u>	<u>3,785,745</u>	<u>3,785,745</u>
Ending Fund Balance	<u>\$ 2,708,307</u>	<u>\$ 2,894,303</u>	<u>\$ 3,785,745</u>	<u>\$ 4,907,950</u>	<u>\$ 4,899,923</u>

Iberville Parish Council
 Plaquemine, Louisiana
Solid Waste Fund
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
General Sales and Use	\$ 3,861,111	\$ 3,200,000	\$ 3,400,000	\$ 3,300,000	\$ 3,300,000
Interest Earnings	2,884	3,000	4,000	5,000	5,000
Refunds of Expenditures		1,000	1,000	1,000	1,000
Sale of Scrap Metal	511	2,000	7,000	5,000	5,000
Total Revenues	3,864,506	3,206,000	3,412,000	3,311,000	3,311,000
Expenditures					
Regular Salaries and Wages Regular	118,623	120,099	120,099	135,000	135,000
Regular Salaries and Wages Overtime			93		
Emp Benefits FICA or Supplemental	1,720	1,741	1,743	1,741	1,741
Deferred Compensation	6,537	6,544	6,544	6,544	6,544
Emp Benefits Retirement Contributions	19,835	20,117	19,231	19,000	19,000
Emp Benefits - health Insurance	24,991	23,868	22,325	22,108	22,108
Employee Benefits - Life & Disability	488				
Emp Benefits Worker's Comp	2,354	3,388	2,750	3,388	3,388
Unemployment Insurance	438	432	338	457	457
Membership Dues	20		25	25	25
Solid Waste Boom Truck	464,825	477,100	472,000	491,413	491,413
Solid Waste Residential	2,181,665	2,240,164	2,200,000	2,283,679	2,283,679
Solid Waste Recycling	6,789	20,000	20,000	20,000	20,000
Solid Waste Governmental Buildings	79,422	75,000	74,975	75,000	75,000
Postage and Box Rent	3				
Telephone	2,119	4,000	4,000	4,000	4,000
Monitoring Services			2,670		2,670
Rentals Buildings	6,000	6,000	6,000	6,000	6,000
Professional Services	4,000				
Miscellaneous Contractual Service	62,500	49,909	49,909	60,000	60,000
Insurance Auto Coverage	7,750	7,500	7,500		
Insurance Employee Liability Insurance	34,000	6,000	6,000		
Office Supplies	505	1,500	3,500	20,000	20,000
Op Supplies Operating Supplies					
Op Supplies - Janitorial	416	1,500	1,500	1,500	1,500
Op Supplies Food and Clothing	29,818	25,000	25,000	25,000	25,000
Op Supplies Vehicle and Equipment	46,223	35,000	25,000	35,000	35,000
Op Supplies - Fuel	19,300	25,000	25,000	25,000	25,000
Materials Miscellaneous	20,815	15,000	17,000	20,000	20,000
Small Tools and Equipment	1,090	2,000	2,000	2,000	2,000
Travel Transportation, Mileage	98	1,500	1,500	1,500	1,500
Travel Convention, Seminar Registration	1,617	3,000	3,000	3,000	3,000

Iberville Parish Council

Plaquemine, Louisiana

Solid Waste Fund

2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Acquisition of Equipment	28,381	2,000	31,000	31,000	31,000
Total Expenditures	<u>3,172,343</u>	<u>3,173,362</u>	<u>3,150,702</u>	<u>3,292,355</u>	<u>3,295,025</u>
Total Revenues VS Expenditures	692,163	32,638	261,298	18,645	15,975
Beginning Fund Balance	<u>2,194,608</u>	<u>2,500,459</u>	<u>2,886,771</u>	<u>3,148,069</u>	<u>3,148,069</u>
Ending Fund Balance	<u>\$ 2,886,771</u>	<u>\$ 2,533,097</u>	<u>\$ 3,148,069</u>	<u>\$ 3,166,714</u>	<u>\$ 3,164,044</u>

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #2 (Bayou Blue)
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Ad Valorem Taxes	\$ 98,259	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
General Sales and Use	159,374	125,000	150,000	145,000	145,000
Insurance Tax	5,392	5,000	5,400	5,400	5,400
Interest Earnings	535	750	750	750	750
Refunds of Expenditures					
Proceeds from General Long-Term Loans	200,000	-	-	-	-
Total Revenues	463,560	230,750	256,150	251,150	251,150
Expenditures					
Fire Protection					
Acquisition of Equipment	437,860	35,000	35,000	35,000	35,000
Fire Administration					
Utilities Electrical Light and Power	3,174	3,000	3,000	3,000	3,000
Utilities Gas	1,348	1,500	1,500	1,500	1,500
Utilities Water	560	600	600	600	600
Telephone				1,200	1,200
Legal - Filing Fees	298				
Professional Svcs Accounting, Auditing,	250	250	250	250	250
Insurance and Surety Bonds	2,850	3,000	3,000	3,000	3,000
Insurance Auto Coverage	17,500	20,000	20,000	20,000	20,000
Insurance Employee Liability Insurance	4,500	4,500	4,500	4,500	4,500
Office Supplies	43	1,000	1,000	1,000	1,000
Election Expenses					
Fire Fighting					
Professional Services		500	500	500	500
Op Supplies Food and Clothing	1,220	8,000	8,000	8,000	8,000
Op Supplies Vehicle and Equipment	9,655	20,000	20,000	20,000	20,000
Op Supplies - Fuel	7,268	8,000	8,000	8,000	8,000
Acquisition of Equipment	42,979	5,000	5,000	5,000	5,000
Fire Prevention					
Legal - Filing Fees					
Fire Training					
Travel Convention, Seminar Registration	289	4,000	4,000	4,000	4,000
Fire Communications					
Communications	3,000	3,000	3,000	3,000	3,000
Telephone	1,072	1,200	1,200	2,500	2,500
Radio and Television Services	1,495	7,000	7,000	7,000	7,000
Monitoring Services			5,000		5,000
Fire Repair Services					
Maintenance Buildings	8,113				
Maintenance Autos and Trucks	10,349	12,000	12,000	12,000	12,000
Op Supplies Maintenance of Buildings and	5,644	12,000	12,000	12,000	12,000

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #2 (Bayou Blue)
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Medical Services					
Op Supplies Medical, Drugs	2,666	3,000	3,000	3,000	3,000
Debt Service					
Long-Term Debt Redeemed	19,689	38,748	38,748	39,100	39,100
Interest on Long-Term Debt	1,524	3,679	3,679	2,818	2,818
Total Expenditures	<u>583,345</u>	<u>194,977</u>	<u>199,977</u>	<u>196,968</u>	<u>201,968</u>
Total Revenues VS Expenditures	(119,785)	35,773	56,173	54,182	49,182
Beginning Fund Balance	<u>530,994</u>	<u>379,056</u>	<u>411,209</u>	<u>467,382</u>	<u>467,382</u>
Ending Fund Balance	<u>\$ 411,209</u>	<u>\$ 414,829</u>	<u>\$ 467,382</u>	<u>\$ 521,564</u>	<u>\$ 516,564</u>

Iberville Parish Council
 Plaquemine, Louisiana
 Community Service Block Grant
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Federal Grants	\$ 105,842	\$ 136,500	\$ 136,500	\$ 136,500	\$ 136,500
Transfers from the General Fund	11,929	-	-	-	-
Total Revenues	<u>117,771</u>	<u>136,500</u>	<u>136,500</u>	<u>136,500</u>	<u>136,500</u>
Expenditures					
Food and Clothing	1,397	3,500	3,500	3,500	3,500
Medical Assistance	473	3,000	3,000	3,000	3,000
Utility Assistance	102,660	115,000	115,000	115,000	115,000
General Assistance	1,311	15,000	15,000	15,000	15,000
Transfers to the General Fund	-	-	-	-	-
Total Expenditures	<u>105,841</u>	<u>136,500</u>	<u>136,500</u>	<u>136,500</u>	<u>136,500</u>
Total Revenues VS Expenditures	11,930	-	-	-	-
Beginning Fund Balance	<u>4,801</u>	<u>4,801</u>	<u>16,731</u>	<u>16,731</u>	<u>16,731</u>
Ending Fund Balance	<u>\$ 16,731</u>	<u>\$ 4,801</u>	<u>\$ 16,731</u>	<u>\$ 16,731</u>	<u>\$ 16,731</u>

Iberville Parish Council
 Plaquemine, Louisiana
LIHEAP
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Revenues					
Federal Grants	\$ 230,941	\$ 305,000	\$ 305,000	\$ 305,000	\$ 305,000
Total Revenues	<u>230,941</u>	<u>305,000</u>	<u>305,000</u>	<u>305,000</u>	<u>305,000</u>
Expenditures					
Utility Assistance	210,158	275,000	275,000	275,000	275,000
Acquisition of Equipment	1,234				
Transfers to Office of Social Services	19,484	30,000	30,000	30,000	30,000
Total Expenditures	<u>230,876</u>	<u>305,000</u>	<u>305,000</u>	<u>305,000</u>	<u>305,000</u>
Total Revenues VS Expenditures	65	-	-	-	-
Beginning Fund Balance	<u>9</u>	<u>-</u>	<u>74</u>	<u>74</u>	<u>74</u>
Ending Fund Balance	<u>\$ 74</u>	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 74</u>	<u>\$ 74</u>

Iberville Parish Council

Plaquemine, Louisiana

E-911

2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
OEP - Mapping					
Sale of Maps and Publications	\$ 54	\$ 100	\$ 100	\$ -	\$ -
911					
General Sales and Use	300,000	300,000	300,000	300,000	300,000
911 telephone fees - regular	135,486	140,000	140,000	140,000	140,000
911 Fees - Restricted	240,970	150,000	175,000	175,000	175,000
Refunds of Expenditures	15,000	20,000	20,000	20,000	20,000
Total Revenues	691,510	610,000	635,000	635,000	635,000
Expenditures					
OEP - Mapping					
Regular Salaries and Wages Regular	23,796				
Regular Salaries and Wages Overtime	1,144				
Emp Benefits FICA or Supplemental Retirement	362				
Emp Benefits Retirement Contributions	4,177				
Emp Benefits - health Insurance	4,352				
Employee Benefits - Life & Disability	176				
Emp Benefits Worker's Comp	140				
Unemployment Insurance	114				
Office Supplies	221		1,500	1,500	1,500
911					
Regular Salaries and Wages Regular	261,888	302,397	307,580	325,000	325,000
Regular Salaries and Wages Overtime	48,223		28,087		
Emp Benefits FICA or Supplemental Retirement	4,497	4,385	4,867	4,559	4,559
Deferred Compensation	7,150	7,071	6,492	7,239	7,239
Emp Benefits Retirement Contributions	51,655	50,651	51,879	50,000	50,000
Emp Benefits - health Insurance	72,083	79,560	71,470	73,694	73,694
Employee Benefits - Life & Disability	1,706				
Emp Benefits Worker's Comp	1,831	2,117	2,029	2,201	2,201
Unemployment Insurance	1,539	1,440	1,814	1,525	1,525
Publication of Legal Notices		200	200	200	200
Postage and Box Rent	2	100	100	100	100
Telephone	30,374	80,000	80,000	80,000	80,000
Pager, Messenger, and Delivery Service	1,603	2,000	2,000	2,000	2,000
Radio and Television Services		400	400	400	400
Maintenance Services (Contractual)	9,742	10,000	10,000	10,000	10,000
Insurance Employee Liability Insurance	18,500	19,000	19,000	19,000	19,000
Office Supplies	2,414	4,000	4,000	4,000	4,000
Op Supplies Food and Clothing	3,285	3,200	3,200	3,200	3,200
Op Supplies Miscellaneous	186	500	500	500	500

Iberville Parish Council
 Plaquemine, Louisiana
E-911
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Travel Transportation, Mileage		500	500	500	500
Travel Convention, Seminar Registration		500	500	500	500
Acquisition of Equipment	4,318	5,000	5,000	5,000	5,000
911-wireless					
Telephone	1,741	2,000	2,000	2,000	2,000
Total Expenditures	<u>557,218</u>	<u>575,021</u>	<u>603,118</u>	<u>593,118</u>	<u>593,118</u>
Total Revenues VS Expenditures	134,292	34,979	31,882	41,882	41,882
Beginning Fund Balance	<u>310,168</u>	<u>320,159</u>	<u>444,460</u>	<u>476,342</u>	<u>476,342</u>
Ending Fund Balance	<u>\$ 444,460</u>	<u>\$ 355,138</u>	<u>\$ 476,342</u>	<u>\$ 518,224</u>	<u>\$ 518,224</u>

Iberville Parish Council
 Plaquemine, Louisiana
FEMA Utility Assistance Fund
 2015 Budget

	2013	2014	2014	2015	2015
	Actual	Original	Revised	Request	Budget
Revenues					
Federal Grants	\$ 13,361	\$ 13,001	\$ 13,001	\$ 13,001	\$ 13,002
Total Revenues	<u>13,361</u>	<u>13,001</u>	<u>13,001</u>	<u>13,001</u>	<u>13,002</u>
Expenditures					
Utility Assistance	<u>13,021</u>	<u>13,001</u>	<u>13,001</u>	<u>13,001</u>	<u>13,002</u>
Total Expenditures	<u>13,021</u>	<u>13,001</u>	<u>13,001</u>	<u>13,001</u>	<u>13,002</u>
Total Revenues VS Expenditures	340	-	-	-	-
Beginning Fund Balance	<u>187</u>	<u>187</u>	<u>527</u>	<u>527</u>	<u>527</u>
Ending Fund Balance	<u>\$ 527</u>	<u>\$ 187</u>	<u>\$ 527</u>	<u>\$ 527</u>	<u>\$ 527</u>

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

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Federal Grants	\$ 124,706	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Refunds of Expenditures	-	-	-	-	-
Total Revenues	<u>124,706</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
Expenditures					
Publication of Legal Notices	203				
Professional Svcs Accounting, Auditing,	2,000	2,000	2,000	2,000	2,000
Office of Community Services Admin Fee	1,363	1,500	1,500	1,500	1,500
Administrative Fee	12,308	14,000	14,000	1,400	1,400
Rent Assistance	134,034	105,646	102,500	115,100	115,100
Total Expenditures	<u>149,907</u>	<u>123,146</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
Total Revenues VS Expenditures	(25,201)	(3,146)	-	-	-
Beginning Fund Balance	<u>40,136</u>	<u>40,136</u>	<u>14,935</u>	<u>14,935</u>	<u>14,935</u>
Ending Fund Balance	<u>\$ 14,935</u>	<u>\$ 36,990</u>	<u>\$ 14,935</u>	<u>\$ 14,935</u>	<u>\$ 14,935</u>

Iberville Parish Council
 Plaquemine, Louisiana
Disaster Relief Fund
 2015 Budget

	<u>2013 Actual</u>	<u>2014 Original</u>	<u>2014 Revised</u>	<u>2015 Request</u>	<u>2015 Budget</u>
Revenues					
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
General Assistance	-	-	-	-	-
Total Expenditures	-	-	-	-	-
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
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Federal Grants	\$ 2,086,053	\$ 1,500,000	\$ 9,605,000	\$ 7,000,000	\$ 7,000,000
Local Grants	189,525				
Refunds of Expenditures	12,350	-	-	-	-
Total Revenues	<u>2,287,928</u>	<u>1,500,000</u>	<u>9,605,000</u>	<u>7,000,000</u>	<u>7,000,000</u>
Expenditures					
Professional Services	589,898	1,500,000	1,500,000	1,500,000	1,500,000
Grants	271,580				
Grants to Grosse Tete	87,204		175,000		
Grants to Marinquin	184,431		400,000		
Grants to Plaquemine	271,709		6,000,000	5,000,000	5,000,000
Grants to Rosedale	233,186		55,000		
Grants to St. Gabriel	152,912		275,000		
Grants to White Castle	440,769	-	1,200,000	500,000	500,000
Total Expenditures	<u>2,231,689</u>	<u>1,500,000</u>	<u>9,605,000</u>	<u>7,000,000</u>	<u>7,000,000</u>
Total Revenues VS Expenditures	56,239	-	-	-	-
Beginning Fund Balance	<u>68,237</u>	<u>68,237</u>	<u>124,476</u>	<u>124,476</u>	<u>124,476</u>
Ending Fund Balance	<u>\$ 124,476</u>	<u>\$ 68,237</u>	<u>\$ 124,476</u>	<u>\$ 124,476</u>	<u>\$ 124,476</u>

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2015 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

\$145,000 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 2015 will require a budget amendment.

Drainage Maintenance Fund:

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. For 2014 and 2015, we have an 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 \$225,000 in 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
2015 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 \$175,000 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. This revenue of \$62,500 has been decreased for 2014; 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 (\$1,000,000) for 2014 and (\$1,000,000) for 2015 - 1% Sales and Use tax to the maintenance of Iberville Parish public buildings.

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2015 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 \$350,000 in Sales Tax Revenue for 2014 and \$350,000 for 2015.

Iberville Parish Solid Waste: -

General Sales and Use Taxes

\$3,300,000 is budgeted for Sales and Use tax collections for 2015. This represents a decrease of \$100,000 from the projected actual for 2014.

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 no changes in taxes because of property valuation.

Emergency 911:

General Sales and Use

We have dedicated a portion (\$300,000) of our 2015, 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.

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2015 Budget

LA Recovery Authority – CDBG

Federal Grant – CDBG – HUD

We received funds in 2014 from the Louisiana Recovery Authority for Gustav related projects. We do not know exactly what that number will be so we have budgeted \$7,000,000 in the revenues. Should we receive a larger portion; the fund budget will be amended by ordinance.

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.

Bayou Goula Volunteer Fire Department:

Grants to Bayou Goula Volunteer Fire Department

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

Office of Emergency Preparedness:

Acquisition of Equipment – Capital Outlay

Office of Domestic Preparedness State Homeland Security Grant Program will award funds for 2015. Those awards for 2015 will require a budget amendment.

Drainage Maintenance:

Op Supplies/ Vehicle and Equipment

We have budgeted a total of \$294,000 for equipment maintenance for 2015.

Op Supplies/ Fuel

We have budgeted a total of \$150,000 to purchase fuel for 2015.

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2015 Budget

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 \$174,000 to cover salaries and related benefits for the 2015. 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.

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 \$292,500 for 2015 to purchase materials for the maintenance of all Iberville Parish Roadways.

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

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2015 Budget

Public Building Maintenance:

No major capital outlay is budgeted for the Public Building Maintenance Fund for 2015.

Vehicle and Equipment Replacement Fund:

We have budgeted \$350,000 in 2015 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.

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 \$3.31 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 \$15.35 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 2015.

Solid Waste – Neighborhood Cleanups

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

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds Budgetary Comments
2015 Budget

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.

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no financial data.**



DEBT SERVICE FUNDS

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Debt Service
2015 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. *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.
2. *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
2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
General Sales and Use	\$ 1,722,550	\$ 1,729,400	\$ 1,729,400	\$ 1,739,150	\$ 1,739,150
Total Revenues	<u>1,722,550</u>	<u>1,729,400</u>	<u>1,729,400</u>	<u>1,739,150</u>	<u>1,739,150</u>
Expenditures					
2007 Bond					
Long-Term Debt Redeemed	485,000	510,000	510,000	530,000	530,000
Interest on Long-Term Debt	424,769	402,081	402,081	378,681	378,681
2009 Bond					
Long-Term Debt Redeemed	485,000	505,000	505,000	535,000	535,000
Interest on Long-Term Debt	303,994	283,894	283,894	263,094	263,094
Total Expenditures	<u>1,698,763</u>	<u>1,700,975</u>	<u>1,700,975</u>	<u>1,706,775</u>	<u>1,706,775</u>
Total Revenues VS Expenditures	23,787	28,425	28,425	32,375	32,375
Beginning Fund Balance	<u>1,455,128</u>	<u>1,478,914</u>	<u>1,478,915</u>	<u>1,507,340</u>	<u>1,507,340</u>
Ending Fund Balance	<u>\$ 1,478,915</u>	<u>\$ 1,507,339</u>	<u>\$ 1,507,340</u>	<u>\$ 1,539,715</u>	<u>\$ 1,539,715</u>

Iberville Parish Council
 Plaquemine, LA
Sales Tax Bond Reserve
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Paved Streets					
Interest Earnings	\$ 1,164	\$ 800	\$ 800	\$ 800	\$ 800
Interest on Bonds					
Interest Earnings	22	-	-	-	-
Total Revenues	<u>1,186</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>
Expenditures					
Professional Svcs					
Transfer to Capital Improvement Fund	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	1,186	800	800	800	800
Beginning Fund Balance	<u>888,528</u>	<u>889,328</u>	<u>889,714</u>	<u>890,514</u>	<u>890,514</u>
Ending Fund Balance	<u>\$ 889,714</u>	<u>\$ 890,128</u>	<u>\$ 890,514</u>	<u>\$ 891,314</u>	<u>\$ 891,314</u>

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no financial data.**



CAPITAL PROJECT FUNDS

Iberville Parish Council
Plaquemine, Louisiana
Overview of Fund Structure – Capital Project Funds
2015 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 2015, the Parish will maintain nine (5) 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.
- *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 \$1,100,000 for repairs to Gracie Lane and replacement of the Callegan bridge. \$1,000,000 was budgeted in 2015 for ½ HVAC replacement at the courthouse. \$300,000 was budgeted in 2015 for a maintenance building at the Medical Facility.
- The *Road Construction Capital Improvement Fund* will focus on the continued construction and repair of various roads throughout Iberville Parish. No funds were budgeted for 2015.
- *Iberville Medical Facility – CDBG* project has begun during 2010. The Parish was awarded \$44 million for projects related to the recovery of the parish, and its municipalities, from the damage sustained by Hurricane Gustav.
- *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 were disbursed through the Office of Facility Planning and Control.

Iberville Parish Council
 Plaquemine, Louisiana
5-Year Capital Improvement Budget
 2015 Budget
 (Budget Years 2015 to 2019)

	2015 Proposed	2016 Year 2	2017 Year 3	2018 Year 4	2019 Year 5
Revenues					
General Sales and Use Tax for Capital Improvement Fund	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Interest Earnings	2,500	2,500	2,500	2,500	2,500
Federal Grants					
State Grants	1,100,000	-	-	-	-
Total Revenues	<u>3,102,500</u>	<u>2,002,500</u>	<u>2,002,500</u>	<u>2,002,500</u>	<u>2,002,500</u>
Expenditures					
General Government					
Professional Services - Engineering	250,000	200,000	200,000	200,000	200,000
Building /Grounds/General Plant	1,000,000	200,000			
Jail -Building Construction					
Iberville Medical Facility	300,000				
Civic Center Outlay	250,000				
Capital Improvement Projects		1,000,000	1,000,000	1,000,000	1,000,000
Drainage					
Construction in Progress	200,000				
Road Construction Capital Improvement Fund					
Construction in Progress Roads	1,100,000	500,000	500,000	500,000	500,000
Paved Streets					
Construction in Progress Roads	250,000	250,000	250,000	250,000	250,000
LA Recovery Authority					
Professional Services					
Capital Outlay					
Economic Development					
Construction in Progress	-	-	-	-	-
Total Expenditures	<u>3,350,000</u>	<u>2,150,000</u>	<u>1,950,000</u>	<u>1,950,000</u>	<u>1,950,000</u>
Total Revenues vs Expenditures	(247,500)	(147,500)	52,500	52,500	52,500
Projected Beginning Fund Balance	<u>3,080,469</u>	<u>2,832,969</u>	<u>2,685,469</u>	<u>2,737,969</u>	<u>2,790,469</u>
Projected Ending Fund Balance	<u>\$ 2,832,969</u>	<u>\$ 2,685,469</u>	<u>\$ 2,737,969</u>	<u>\$ 2,790,469</u>	<u>\$ 2,842,969</u>

Iberville Parish Council
 Plaquemine, Louisiana
Capital Improvement Fund
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
General Sales and Use	\$ 3,324,157	\$ 900,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Federal Grants	34,122	25,000			
State Grants-Public Works	422,691		250,000	1,100,000	1,100,000
Interest Earnings	2,076	3,000	3,000		
Refunds of Expenditures	46,811	50,000	-	-	-
Total Revenues	3,829,858	978,000	2,253,000	3,100,000	3,100,000
Expenditures					
Financial Administration					
Professional Svcs Engineering					
General Governmental Buildings and Plant					
Professional Svcs Engineering	17,340	100,000	100,000	250,000	250,000
Building/Grounds/General Plant	123,091		250,000	1,000,000	1,000,000
Public Works					
construction in Progress	4,500			300,000	300,000
Utilities					
Professional Svcs Accounting, Auditing, Bookkeep	10				
Jail					
Acquisition of Buildings	100,000				
Public Works					
construction in Progress		800,000	800,000	200,000	200,000
Streets, Roadways, etc.					
construction in Progress	39,581	200,000	50,000	1,100,000	1,100,000
Paved Streets					
construction in Progress	167,784			250,000	250,000
Drainage and Flood Control					
construction in Progress	34,123				
Sewerage Collection and Disposal					
Professional Svcs Engineering					
Construction In Progress Sewer	161,327				
Water					
Construction In Progress Sewer	486				
Marinas					
Advertising, Dues and Subscriptions	65				
North Iberville Community Center					
Transfer to the North Iberville Community Center Project	96,576				
Total Expenditures	1,879,117	2,950,000	2,800,000	3,100,000	3,100,000
Total Revenues VS Expenditures	1,950,721	(1,972,000)	(547,000)	-	-
Beginning Fund Balance	1,077,469	3,080,469	3,028,190	2,481,190	2,481,190
Ending Fund Balance	\$ 3,028,190	\$ 1,108,469	\$ 2,481,190	\$ 2,481,190	\$ 2,481,190

Iberville Parish Council
 Plaquemine, Louisiana
Road Construction Capital Improvement Fund
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Interest Earnings	\$ 192	\$ -	\$ -	\$ -	\$ -
Transfers In	282,501	-	-	-	-
Total Revenues	<u>282,693</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Construction in Progress - Roads	921,650	-	-	-	-
Total Expenditures	<u>921,650</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	(638,957)	-	-	-	-
Beginning Fund Balance	638,957	38,957	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ 38,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Parish Medical Facility CSBG
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Federal Grants	\$ 5,197,962	\$ 10,000,000	\$ 14,000,000	\$ -	\$ -
Total Revenues	<u>5,197,962</u>	<u>10,000,000</u>	<u>14,000,000</u>	<u>-</u>	<u>-</u>
Expenditures					
Professional Services	5,130,815	10,000,000	14,000,000	-	-
Total Expenditures	<u>5,130,815</u>	<u>10,000,000</u>	<u>14,000,000</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	67,147	-	-	-	-
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>67,147</u>	<u>67,147</u>	<u>67,147</u>
Ending Fund Balance	<u>\$ 67,147</u>	<u>\$ -</u>	<u>\$ 67,147</u>	<u>\$ 67,147</u>	<u>\$ 67,147</u>

Iberville Parish Council
 Plaquemine, LA
 Iberville Industrial Park
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Sale of Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures					
construction in Progress	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Total Revenues VS Expenditures	-	-	-	-	-
Beginning Fund Balance	110,000	110,000	110,000	110,000	110,000
Ending Fund Balance	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000

Iberville Parish Council
 Plaquemine, Louisiana
North Iberville Community Center
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
State Grants-General Government	\$ 5	\$ -	\$ -	\$ -	\$ -
Transfers from Capital Improvement Fund	86,576	-	-	-	-
Total Revenues	<u>86,581</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Professional Services	2,320	-	-	-	-
Construction in Progress	225,337	-	-	-	-
Total Expenditures	<u>227,657</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	(141,076)	-	-	-	-
Beginning Fund Balance	<u>141,076</u>	<u>95,076</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 95,076</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
Plaquemine, Louisiana
Capital Projects Funds Budgetary Comments
2015 Budget

REVENUES

Capital Improvement Fund:

General Sales and Use

The Capital Improvement is funded mainly through sales tax collections. We have remained flat for 2015. Revenues increase significantly for 2014 due to increase collections from sales tax audits.

State Grants – Public Works

The State of Louisiana has allocated \$1,100,000 in bridge replacement funds to improve the Gracie Ln and Callegan bridges.

EXPENDITURES

Capital Improvement Fund:

Buildings / Grounds / Plants

\$1,000,000 was budgeted for 1/2 HVAC replacement at courthouse in 2015.

Public Works – Construction in Progress

\$300,000 was budgeted in 2015 for a maintenance building at the Medical Facility.
\$200,000 was budgeted in 2015 for drainage improvements.

Public Works – Streets, Roadways, etc.

\$1,100,000 was budgeted in 2015 for repairs to Gracie Land and replacement of the Callegan bridge.

Public Works – Paved Streets

\$250,000 was budgeted in 2015 to repair cracks on roadways.

Culture and Recreation – Civic Center

\$250,000 was budgeted in 2015 for Civic Center improvements.

Road Construction Capital Improvement Fund:

Construction in Progress

No funds are budgeted for 2015.

Iberville Parish Council
Plaquemine, Louisiana
Capital Projects Funds Budgetary Comments
2015 Budget

Iberville Medical Center – CDBG

Construction in Progress

The Medical Facility will be completed in December 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
2015 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 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.

- 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 2015 has increased due to improvement in economic conditions.

The Iberville Parish Utility Department has begun construction on an office in East Iberville in 2014.

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Department
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Sales Tax	\$ 866,300	\$ 864,953	\$ 882,025	\$ 877,600	\$ 877,600
Occupational License	-	2,000	2,000	2,000	2,000
Total Receipts	<u>866,300</u>	<u>866,953</u>	<u>884,025</u>	<u>879,600</u>	<u>879,600</u>
Expense					
Administrative Salaries	149,693	182,042	190,000	190,000	190,000
Retirement	23,839	30,492	33,000	30,000	30,000
Medicare	1,550	1,294	1,800	2,200	2,200
Health Insurance	23,855	31,824	31,824	31,000	31,000
Worker's Compensation	856	1,092	1,092	1,500	1,500
Unemployment Insurance	1,192	1,500	1,500	1,000	1,000
Employee Benefit - Life & Disability	855				
Employee Benefit - Deferred	9,067	10,709	10,709	10,000	10,000
Travels		500		500	500
Vehicle Expense	203	3,000	2,000	3,000	3,000
Mileage					
Lodging	178	1,200	1,000	1,000	1,000
Meals		500	200	500	500
Postage	7,045	10,000	9,000	9,000	9,000
Insurance (Bonds)	50	300	300	300	300
Rent - Office	9,600	9,600	9,600	9,600	9,600
Office Supplies	43,513	13,000	15,000	13,000	13,000
Telephone Expense	1,455	1,700	2,500	2,500	2,500
Professional Services Fees	4,028	3,500	3,500	3,500	3,500
Audit Fees	489,554	475,000	485,000	485,000	485,000
Accounting Fees	1,330	2,000	2,500	2,500	2,500
Bank Service Charges	2,352	2,500	3,000	3,000	3,000
Legal Fees	74,808	60,000	60,000	60,000	60,000
Uniforms	284				
Seminars	495	1,200	1,200	1,200	1,200
Equipment Maintenance	1,275	2,000	2,000	2,000	2,000
Computer Service Agreement	14,304	15,000	12,100	12,100	12,100
Auto Insurance	2,004	2,000	2,200	2,200	2,200
Occupational License Expense		2,000	2,000	2,000	2,000
Publications					
Acquisition of Equipment					
Miscellaneous Repairs					
Miscellaneous Expense	2,915	3,000	1,000	1,000	1,000
Total Disbursements	<u>866,300</u>	<u>866,953</u>	<u>884,025</u>	<u>879,600</u>	<u>879,600</u>
Total Receipts vs Disbursements	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
Utility Department
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Revenues					
Natural Gas Office					
Residential Sales	\$ 1,417,300	\$ 1,500,000	\$ 1,500,000	\$ 1,550,000	\$ 1,550,000
Commercial Sales	777,596	700,000	700,000	775,000	775,000
Industrial Sales	20,963	25,000	25,000	25,000	25,000
Unbilled Gas Sales	87,825	-	-	-	-
Prisons	527,806	450,000	450,000	400,000	400,000
Service Lines	-	-	-	-	-
Penalties	17,417	20,000	20,000	20,000	20,000
Interest	1,703	2,500	2,500	2,500	2,500
Bad Debt Recovery	(1,950)	500	500	500	500
Miscellaneous Charges	6,983	7,000	7,000	7,000	7,000
Miscellaneous Income	26,951	10,000	10,000	10,000	10,000
Sale of Scrap Materials	-	1,000	1,000	1,000	1,000
Transfer In	-	-	-	-	-
Total Gas Service	2,682,594	2,716,000	2,716,000	2,791,000	2,791,000
Water District No. 3					
Water District #4 Contract	-	-	-	-	-
Water District #4 Maintenance	2,400	-	-	-	-
Water District #3 Service Lines	10,500	12,000	12,000	12,000	12,000
Water District #3 Maintenance	35,222	45,000	45,000	45,000	45,000
Water District #3 Management Fees	314,163	315,000	315,000	315,000	315,000
Water District #3 Reconnect Fees	3,325	3,500	3,500	3,500	3,500
Total Water Service	365,610	375,500	375,500	375,500	375,500
Sewer					
Area #1	7,200	9,000	9,000	-	-
Area #2	33,358	40,000	40,000	43,000	43,000
St. Louis	12,400	14,000	14,000	13,000	13,000
Timberlane	63,834	64,000	64,000	65,000	65,000
Bayou Goula / Dorseyville	71,816	77,000	77,000	77,000	77,000
Patreau Sewer	36,011	30,000	30,000	37,500	37,500
Miscellaneous	-	100	100	100	100
Operating Grants	20,000	-	-	-	-
Interest	-	-	-	100	100
Transfer to Water Dist. No. 3	26,211	-	-	-	-
Total Sewer	271,030	234,100	234,100	235,700	235,700
Highway 1148					
Residential Sales	86,963	100,000	100,000	95,000	95,000
Commercial Sales	4,289	4,000	4,000	5,000	5,000
Industrial Sales	7,943	14,000	14,000	12,500	12,500
Service Lines	-	-	-	-	-
Penalties	1,263	1,700	1,700	1,500	1,500
Unbilled Revenue	6,972	-	-	-	-
Miscellaneous Income	1,408	1,500	1,500	1,500	1,500
Transfer In	-	-	-	-	-

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Safe Drinking Water	1,024	1,180	1,180	1,180	1,180
Total Highway 1148	109,862	122,380	122,380	116,680	116,680
North Iberville Water					
Property Tax	35				
Service Lines				1,500	1,500
Other Sales		1,000	1,000	1,000	1,000
Residential Sales	124,734	100,000	100,000	125,000	125,000
Commercial Sales	8,866	8,500	8,500	9,000	9,000
Municipal Sales	95,396	80,000	80,000	82,000	82,000
Penalties	1,091	1,300	1,300	1,200	1,200
Unbilled Revenue	(2,329)				
Miscellaneous Revenue	3,742	1,000	1,000	1,000	1,000
Safe Drinking Water	1,478	1,500	1,500	1,500	1,500
Interest	8	-	-	-	-
Total North Iberville Water	233,021	193,300	193,300	222,200	222,200
East Iberville Water					
Residential Sales	387,749	450,000	450,000	450,000	450,000
Commercial Sales	850,954	850,000	850,000	855,000	855,000
Penalties	19,400	20,000	20,000	22,000	22,000
Unbilled Revenue	(111,272)				
Service Charges	13,185	10,000	10,000	20,000	20,000
Lease of Lines	37,500	37,500	37,500	37,500	37,500
Miscellaneous Revenue	51	1,000	1,000	1,000	1,000
Loan Proceeds					
Property Tax	79				
Interest	213	300	300	500	500
Total East Iberville Water	1,197,859	1,368,800	1,368,800	1,386,000	1,386,000
Other Revenues					
State Grants					
Contributed Capital					
Income From Meter Deposits					
Meter Deposits Interest	246	1,000	1,000	1,000	1,000
AT&T	3,178	5,000	5,000	5,000	5,000
Transfer to AT&T	296,697	-	-	-	-
Total Other Revenues	300,121	6,000	6,000	6,000	6,000
Total Revenues	5,160,097	5,016,080	5,016,080	5,133,080	5,133,080
Expenditures					
Natural Gas					
Gas Purchases					
Pipeline Imbalance					
Administrative Salaries	140,400	92,000	92,000	75,000	75,000
Field Salaries	346,039	300,000	300,000	310,000	310,000
Clerical Salaries	150,606	119,500	119,500	132,000	132,000
Labor Billed Out	(6,750)				
Fringe Benefits	264,790	195,000	195,000	200,000	200,000

Iberville Parish Council
 Plaquemine, Louisiana
Utility Department
 2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Unemployment Insurance	3,191	4,000	4,000	4,000	4,000
Drug Screening & Medical	1,574	3,000	3,000	3,000	3,000
Dues and Subscriptions	485	700	700	700	700
Publication		500	500	500	500
Utilities Expense	6,265	7,000	7,000	7,000	7,000
Postage	38,232	26,000	26,000	30,000	30,000
Phones and Pagers	7,764	10,000	10,000	10,000	10,000
LA One Call	1,860	3,000	3,000	2,500	2,500
Equipment Rental	5,563	3,500	3,500	5,000	5,000
Building and Maintenance Supplies	7,270	11,000	11,000	10,000	10,000
Maintenance of Mains	9,246	12,000	12,000	12,000	12,000
Cathodic Protection	15,937	18,000	25,000	18,500	18,500
Cathodic Protection Utilities	3,779	4,000	4,000	4,000	4,000
Maintenance of Meters	13,043	15,000	22,000	15,000	15,000
Field Equipment Maintenance	20,925	15,000	15,000	15,000	15,000
Equipment Billed Out	(3,510)				
Communication Equipment Repair	4,935	1,000	1,000	1,000	1,000
Janitorial					
Machine Maintenance	12,344	12,000	12,000	12,000	12,000
Computer License	8,936	8,000	8,000	10,000	10,000
Professional Fees	19,504	35,000	35,000	35,000	35,000
Servitudes and Recordings	2,709	500	3,000	2,500	2,500
Field Site Expense	1,008	1,000	1,000	1,100	1,100
Worker's Compensation	19,768	14,000	14,000	20,000	20,000
Insurance	131,607	122,000	144,000	135,000	135,000
Office Supplies	6,868	6,000	6,200	7,000	7,000
Computer Supplies	12,607	6,000	6,000	5,000	5,000
Safety Equipment	997	2,500	2,500	2,000	2,000
Uniforms	11,071	15,000	15,000	15,000	15,000
Gas & Vehicle Maintenance	114,031	95,000	112,000	115,000	115,000
Vehicle Expenses Billed Out	(1,944)				
Miscellaneous Field Supplies	38,792	50,000	50,000	60,000	60,000
Materials Billed Out	(25,868)				
Small Tools	3,592	4,500	4,500	4,500	4,500
Natural Gas Purchase for Resale	1,130,494	1,200,000	1,200,000	1,200,000	1,200,000
Pipeline Imbalance					
Seminar Training	6,955	3,000	4,500	4,500	4,500
Depreciation	171,442	165,000	172,000	173,000	173,000
Amortization Expense	2,400	2,400	2,400	2,400	2,400
Debt Service Interest					
Tax on Service Lines	5,891	6,000	6,000	6,000	6,000
Miscellaneous Expense	1,265	4,000	4,000	3,000	3,000
Bad Debt Expense		10,000	10,000	10,000	10,000
Transfer Out					
Computer Service and Training					
Gas Leak Survey	6,500	8,300	8,800	9,300	9,500
Lease Vehicle Expense					
Bayou Blue					
IPC Maintenance Facility					
Loss on Disposal					
Total Natural Gas	2,732,613	2,610,400	2,675,100	2,687,700	2,687,700
Sewer					
Area #1	1,840	5,000	1,000		
Area #2	24,097	22,000	22,000	25,000	25,000

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
St. Louis	17,948	6,000	6,000	6,000	6,000
Timberlanes	30,517	35,000	35,000	35,000	35,000
Bayou Gouls / Dorseyville	106,025	105,000	105,000	108,000	108,000
Salary Expense	35,237	40,000	40,000	40,000	40,000
Vehicle Expense	8,783	8,500	8,500	9,000	9,000
Materials	6,809	8,500	8,500	8,500	8,500
Computer Supplies		1,000	1,000		
Seminars					
Miscellaneous Expense	16,846	4,000	4,000	4,000	4,000
Telemetry	10,500	11,000	11,000	11,000	11,000
Depreciation	34,646	35,000	35,000	35,000	35,000
Multi-Purpose Center					
Patreau Sewer	24,063	25,000	25,000	25,000	25,000
Bad Debt Expense		5,000	5,000	5,000	5,000
Building Maintenance Sewer	3,233	4,000	4,000	4,000	4,000
Grant to City of Plaquemine					
Ells Road					
Transfer Out to Water Dist. No. 3	25,063	-	-	-	-
Total Sewer	346,507	315,000	311,000	315,500	315,500
Highway 1148					
Water Purchased	35,338	45,000	45,000	42,000	42,000
Office Supplies	185	1,000	1,000	1,000	1,000
Computer Supplies					
Safe Drinking Water	922	1,150	1,150	1,150	1,150
Field Supplies	22	3,000	3,000	3,000	3,000
Depreciation	26,955	30,000	30,000	30,000	30,000
Water Testing	700	1,000	1,000	1,000	1,000
Dues & Subscriptions	527				
Publications		700	700	700	700
Servitude & Recordings					
Bad Debt Expense		5,000	5,000	5,000	5,000
Materials					
Miscellaneous	47	1,000	1,000	500	500
Total Highway 1148	64,696	87,850	87,850	84,350	84,350
Water District No. 3					
Field Employee Salaries		95,000	95,000	98,000	98,000
Clerical Salaries		29,500	29,500	29,500	29,500
Fringe Benefits		35,000	35,000	48,000	48,000
Unemployment Insurance		1,000	1,000	1,000	1,000
Workers Compensation		5,000	5,000	5,000	5,000
Postage		16,000	16,000	16,000	16,000
Vehicle Supplies		25,000	25,000	20,000	20,000
Miscellaneous Materials and Supplies	38,120	45,000	45,000	45,000	45,000
WD4 Misc. Materials & Supplies					
Total Water	38,120	251,500	251,500	262,500	262,500
North Iberville Water					
Dues & Subscriptions	500				
Publications		1,000	1,000	1,000	1,000
Utilities	16,877	15,000	15,000	20,000	20,000
Repairs & Maintenance	41,907	18,000	40,000	35,000	35,000
Computer License	2,286			2,500	2,500
Telemetry Expense	8,250	9,000	9,000	9,000	9,000
Professional Services	3,665	5,000	5,000	3,000	3,000

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Field Site Collection	139	250	250	250	250
Insurance	4,942	6,000			
Office Supplies	390	500	500	500	500
Computer Supplies					
Water Testing	700	1,000	1,000	1,000	1,000
Depreciation	127,091	100,000	127,100	129,000	129,000
Chlorine Expense	7,095	7,000	7,000	7,200	7,200
Miscellaneous	281	1,000	1,000	500	500
Safe Drinking Water	1,353	1,400	1,400	1,400	1,400
Miscellaneous Materials & Supplies		1,000	3,000	3,000	3,000
Bad Debt Expense		1,000	1,000	1,000	1,000
Total North Iberville Water	215,450	167,150	211,250	214,350	214,350
East Iberville Water					
Regular Wages and Salaries					
Clerical Salaries	27,166	30,000	30,000	30,000	30,000
Fringe Benefits	5,302	10,000	6,000	10,000	10,000
Unemployment Insurance	146	1,000	500	1,000	1,000
Dues and Subscriptions					
Publications	505	1,000	1,000	1,000	1,000
Utilities	28,933	25,000	30,000	30,000	30,000
Telephone Expense	3,109	4,000	4,000	3,500	3,500
Contract Operations	168,946	150,000	150,000	170,000	170,000
Service Charges					
Repairs and Maintenance	23,860	50,000	50,000	50,000	50,000
Computer License	2,287			2,500	2,500
Telemetry Expense	6,000	6,000	6,000	6,000	6,000
Professional Services	21,129	40,000	20,000	30,000	30,000
Workers Compensation	163	500	500	500	500
Insurance	20,846	15,000			
Office Supplies	754	1,500	1,500	2,000	2,000
Water Testing	330	1,000	1,000	1,000	1,000
Misc. Materials & Supplies	133			1,000	1,000
Water Purchase for Rental	644,305	700,000	700,000	700,000	700,000
Depreciation	240,381	160,000	240,500	250,000	250,000
Board of Commissioners					
Debt Service Interest	1,252	8,700	8,700	8,700	8,700
Miscellaneous	289	1,500	1,500	1,000	1,000
Bad Debt Expense		3,000	3,000	3,000	3,000
Total East Iberville Water	1,195,896	1,228,200	1,254,200	1,321,200	1,321,200
Other Expenditures					
AT&T Miscellaneous		200	200	200	200
Transfer out to AT&T	296,697				
Meter Deposit Miscellaneous					
Transfer to Utility Department					
Meter Deposit Office Supplies	65	110	110	150	150
Total Other Expenditures	296,762	310	310	350	350
Capital Expenditures					
Backhoe				55,000	55,000
Vehicles		60,000	60,000	60,000	60,000
Sewer Repairs Donseyville					

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2015 Budget

	2013 Actual	2014 Original	2014 Revised	2015 Request	2015 Budget
Building East Iberville		600,000			-
Line Extensions	-	50,000	50,000	50,000	50,000
Total Capital Expenditures	-	710,000	110,000	165,000	165,000
Total Expenditures	4,890,050	5,370,410	4,902,210	5,050,950	5,050,950
Total Revenues vs. Expenditures	270,047	(354,330)	113,870	82,130	82,130
Contributed Capital	77,002	-	-	-	-
Beginning Fund Balance	12,983,802	12,983,802	13,330,851	13,444,721	13,444,721
Ending Fund Balance	\$ 13,330,851	\$ 12,629,472	\$ 13,444,721	\$ 13,526,851	\$ 13,526,851



STATISTICAL INFORMATION

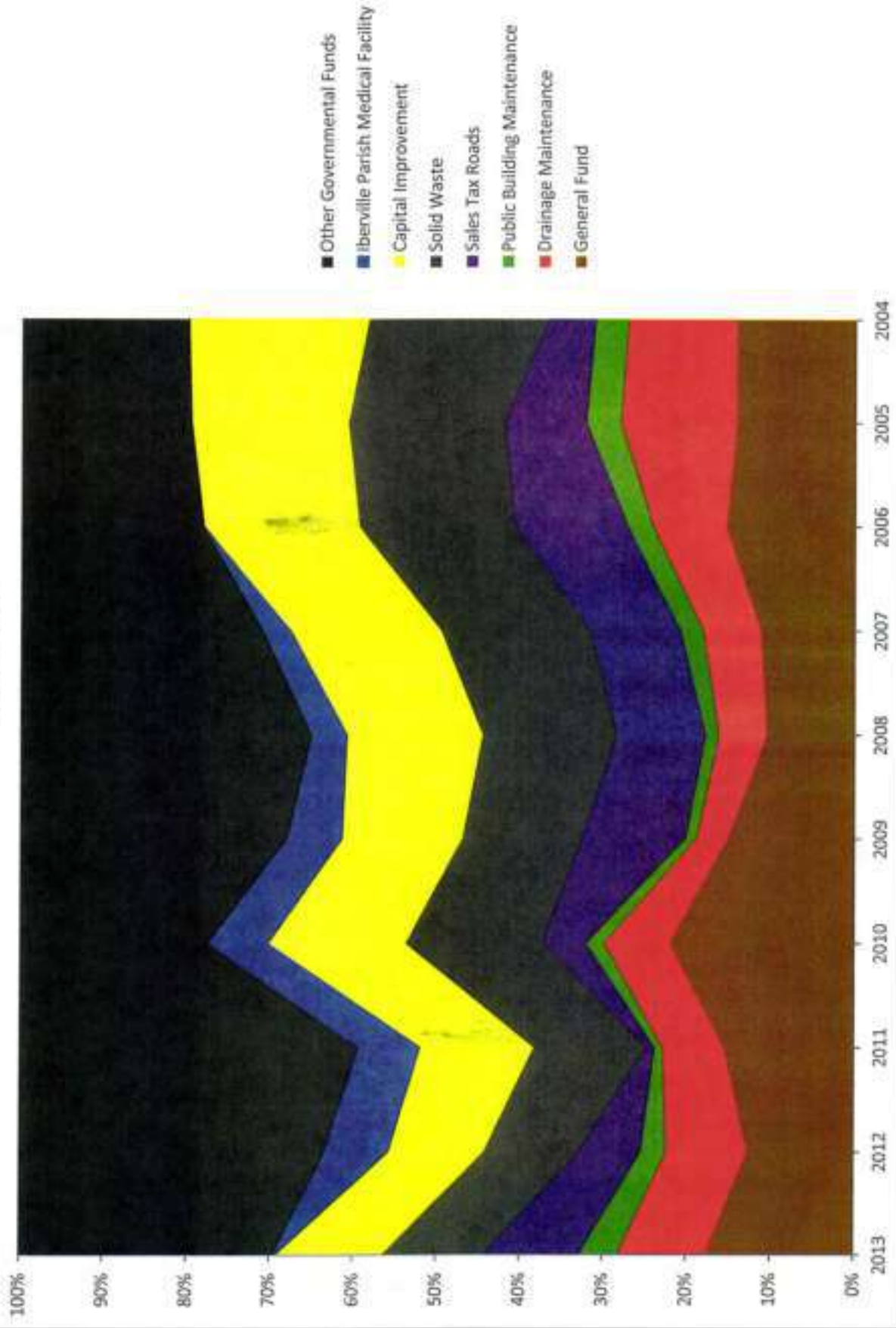
Iberville Parish Council
 Thibodaux, Louisiana
Fund Balances
 Last Ten Fiscal Years

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Fund										
Non Spendable	\$ 431,673	\$ 455,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	150,000	150,000	150,000							
Unassigned	3,593,255	1,820,624	2,848,356							
Reserved				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	2,286,465	2,285,702	2,669,070
Total General Fund	\$ 4,174,928	\$ 2,425,641	\$ 2,998,356	\$ 4,260,875	\$ 3,108,472	\$ 2,101,540	\$ 2,391,647	\$ 2,936,465	\$ 2,435,702	\$ 2,810,070
Drainage Maintenance										
Non Spendable	\$ 45,132	\$ 45,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2,420,794	1,809,494	1,437,592							
Unreserved				1,532,123	769,107	1,132,445	1,476,581	1,686,349	2,416,025	2,601,816
Total Drainage Maintenance	\$ 2,465,926	\$ 1,854,626	\$ 1,437,592	\$ 1,532,123	\$ 769,107	\$ 1,152,445	\$ 1,476,581	\$ 1,686,349	\$ 2,416,025	\$ 2,601,816
Public Building Maintenance										
Non Spendable	\$ 216,700	\$ 196,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	870,700	373,785	176,712							
Unreserved				410,183	268,294	314,504	580,628	576,587	712,472	787,700
Total Public Building Maintenance	\$ 1,087,400	\$ 569,800	\$ 176,712	\$ 410,183	\$ 268,294	\$ 314,504	\$ 580,628	\$ 576,587	\$ 712,472	\$ 787,700
Sales Tax Roads										
Non Spendable	\$ 73,000	\$ 75,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	2,635,307	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
Total Sales Tax Roads	\$ 2,708,307	\$ 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
Solid Waste										
Non Spendable	\$ 8,150	\$ 35,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2,878,621	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
Total Solid Waste	\$ 2,886,771	\$ 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
Capital Improvement										
Non Spendable	\$ -	\$ 55,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	3,028,190	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
Total Solid Waste	\$ 3,028,190	\$ 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
Iberville Parish Medical Facility										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	67,146	1,455,128	1,429,125							

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

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Unreserved										
Total Sales Tax Bond Debt Service	\$ 67,146	\$ 1,455,128	\$ 1,429,125	\$ 1,404,410	\$ 1,349,719	\$ 843,016	\$ 697,018	\$ -	\$ -	\$ -
Other Governmental Funds										
Non-Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	6,347,342	4,651,531	4,211,581							
Committed	850,601	2,546,097	655,912							
Assigned			179,675							
Unassigned			2,848,365							
Reserved										
Debt service funds										
Unreserved for:										
Debt service funds				1,094,470	2,640,608	2,134,239	2,001,743	175,459	58,942	58,091
Special revenue funds				2,826,772	2,694,570	3,139,367	3,716,285	3,838,391	3,416,976	3,133,123
Capital project funds				425,845	1,202,855	1,745,627	490,075	167,842	22,279	780,300
Total Other Governmental Funds	\$ 7,197,943	\$ 6,997,628	\$ 7,895,533	\$ 4,347,087	\$ 6,587,033	\$ 7,019,233	\$ 6,208,103	\$ 4,181,697	\$ 3,498,197	\$ 3,972,114

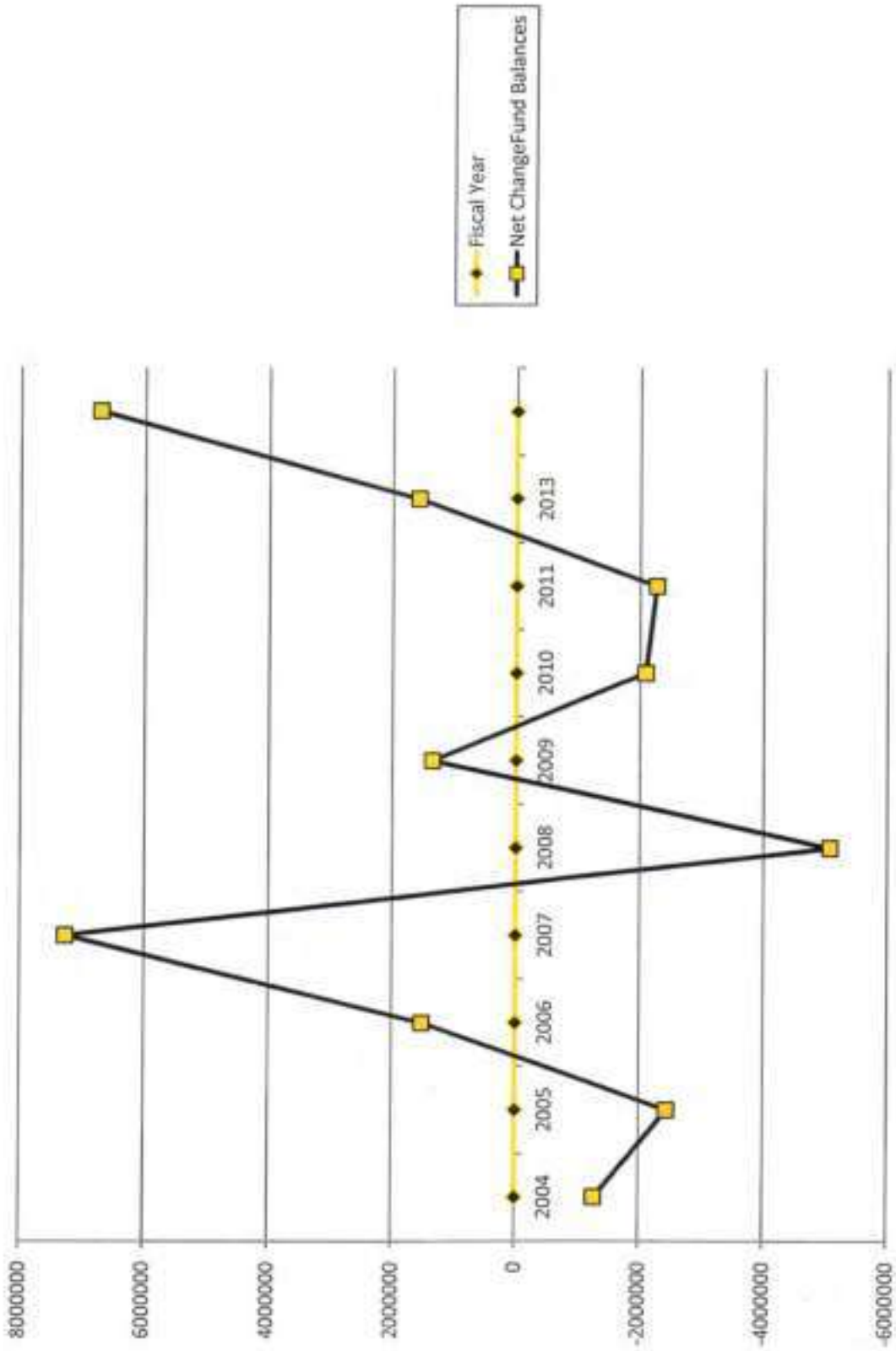
Major Fund Balances 2004-2013



Iberville Parish Council
Houma, Louisiana
Changes in Fund Balances
Last Year/Fiscal Year

	Fiscal Year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Revenues										
Taxes	\$ 25,446,395	\$ 20,253,060	\$ 19,872,597	\$ 23,473,106	\$ 19,443,819	\$ 17,468,818	\$ 16,528,679	\$ 14,738,138	\$ 10,552,060	\$ 10,527,215
Licenses and permits	387,777	395,272	508,381	592,745	376,554	375,264	379,861	520,205	295,796	204,860
Intergovernmental revenue	10,562,187	9,028,837	9,840,661	7,665,638	9,149,239	9,685,206	9,047,682	8,448,078	7,266,534	8,034,127
Charges for services	571,996	490,212	569,309	477,572	486,568	500,962	575,747	828,570	804,576	379,904
Use of money and property	34,141	36,285	48,285	75,674	115,603	279,149	1,097,627	575,006	423,981	213,479
Insurance fees	2,540,307	1,612,278	1,574,727	1,546,649	1,999,704	1,553,733	1,170,895	1,034,353	948,082	906,624
Other revenues	2,138,240	2,564,294	2,226,453	2,154,571	2,529,551	2,240,180	2,166,200	1,981,564	1,615,453	1,721,439
In-kind	571,595	140,544	397,347	548,882	396,435	576,893	598,600	630,359	711,634	729,048
Fines and forfeitures	42,291,636	526,337	691,667	998,976	751,636	582,583	272,169	437,326	234,361	376,216
Total revenues	42,291,636	34,847,139	35,869,427	37,531,804	35,871,231	35,203,088	32,256,660	28,994,416	22,852,257	23,153,410
Expenditures										
General government	9,042,019	8,032,286	8,541,264	6,600,440	6,700,023	6,463,510	5,890,528	5,381,130	5,083,813	4,562,378
Housing assistance										
Public safety	3,682,757	3,035,294	4,148,103	4,055,605	3,499,318	3,708,075	3,240,461	2,977,227	2,591,534	2,124,778
Public works	8,990,314	9,437,314	9,793,571	9,463,572	11,901,968	13,013,274	8,351,042	7,847,166	7,866,029	6,900,451
Health & welfare	2,600,968	4,510,898	5,778,250	3,813,661	5,211,592	4,654,525	4,041,184	3,596,988	4,662,653	4,000,675
Culture & recreation	769,104	690,193	701,624	647,046	699,070	353,938	378,185	302,246	298,298	132,134
Economic development	233,544	237,063	256,880	207,723	184,464	186,363	213,040	187,787	193,043	181,282
Capital outlay	8,707,485	4,307,305	6,285,107	10,177,570	13,288,974	7,856,415	13,350,124	5,699,846	6,298,718	4,352,291
Debt service	1,759,029	2,093,772	2,081,823	2,145,339	1,764,434	1,535,183	790,142	907,686	741,265	596,578
Other Expenditures										
In-kind			397,347	548,882	396,435	576,893	598,600	630,359	711,634	729,048
Total expenditures	35,785,100	35,263,925	38,135,909	39,641,838	43,556,278	38,347,594	37,655,306	27,531,936	28,445,767	24,897,615
Excess of revenues over (under) expenditures	6,466,536	1,583,216	(2,264,542)	(2,110,034)	(7,685,047)	(3,084,506)	(4,798,646)	1,466,480	(5,593,510)	(1,514,205)
Other Financing Sources (Uses)										
Transfers in	695,478	1,213,541	1,919,979	5,000,740	4,469,822	4,224,757	5,390,795	3,067,682	3,280,524	2,823,935
Loan proceeds	200,000			8,970,000	8,970,000	12,000,000	12,000,000	3,122,444	233,511	233,511
Transfers out	(605,478)	(1,213,343)	(1,919,979)	(5,009,749)	(4,469,822)	(4,224,757)	(5,390,795)	(3,067,682)	(3,280,524)	(2,823,935)
Sale of fixed assets	46,461			20,771	66,100	2,814	59,945	50,822	27,230	18,087
Total other financing sources (uses)	286,461			20,771	9,056,100	2,814	12,059,945	50,822	3,149,874	251,508
Net change in fund balances	\$ 6,712,997	\$ 1,583,216	\$ (2,264,542)	\$ (2,089,263)	\$ 1,351,653	\$ (5,081,692)	\$ 7,261,259	\$ 1,514,312	\$ (2,443,656)	\$ (1,282,607)
Debt service as a percentage of noncapital expenditures	6.50%	7.23%	6.44%	7.20%	3.83%	5.03%	3.36%	4.16%	3.35%	2.93%

Iberville Parish Council
 Plaquemine, Louisiana
 Changes in Fund Balances



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
								Intergovernmental	Funds	
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	5,293,942	19,895,958	256,495	\$ 25,446,395	7,984,979	2,420,714	156,495	-	\$	10,562,188
2014 (*)	5,720,000	17,299,400	250,000	\$ 23,269,400	24,483,501	1,982,460	158,858	-	\$	26,624,819
2015 (*)	6,000,000	16,709,150	550,000	\$ 23,259,150	7,802,902	2,854,860	163,631	-	\$	10,821,393

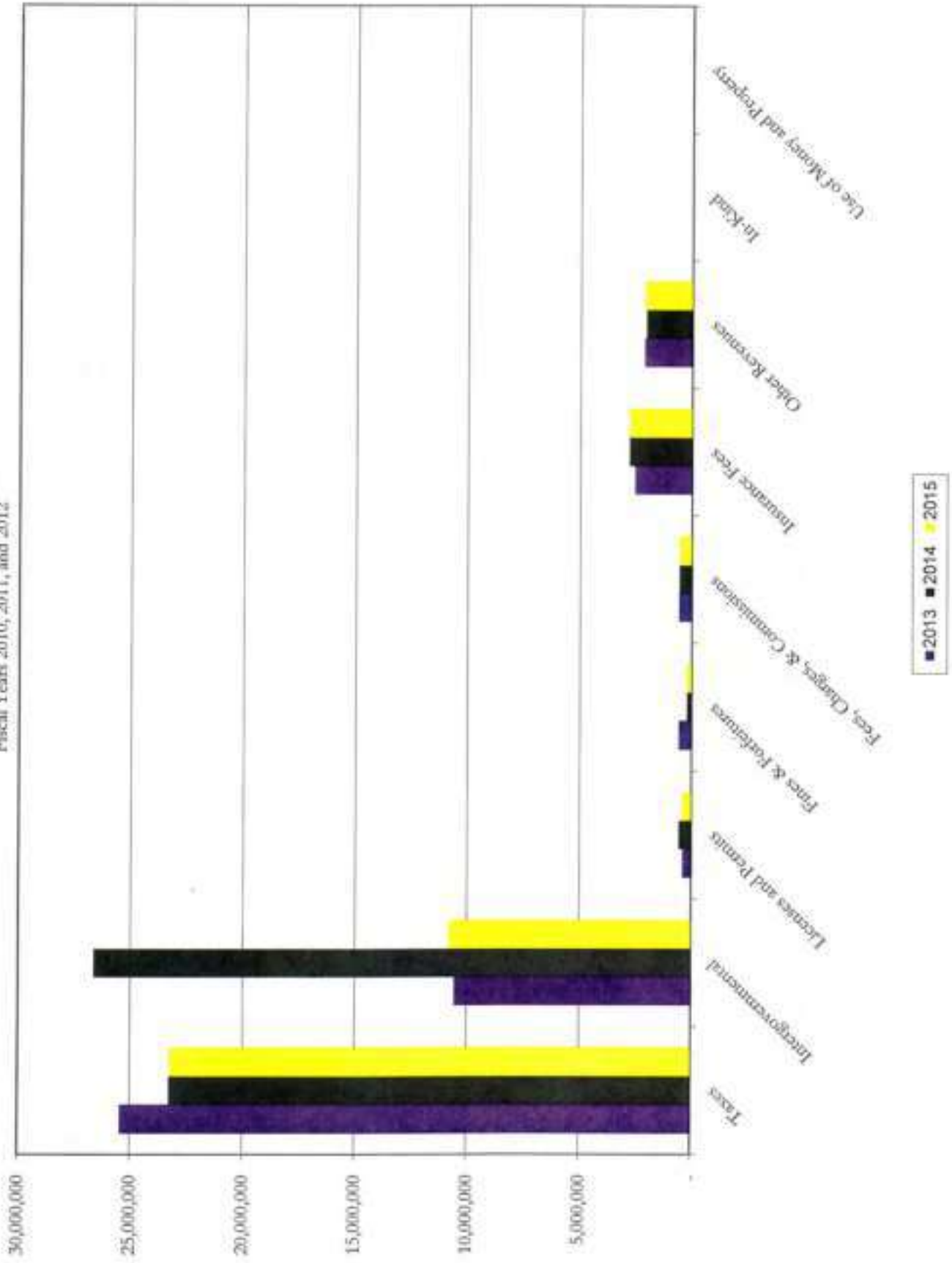
Fiscal Year	Licenses and Permits		Fees, Charges, & Commissions	Insurance Fees	Other Revenues	In-Kind	Use of Money and Property	TOTAL GOVERNMENT REVENUES
	Fines & Forfeitures	Interest						
2006	320,205	437,326	828,576	1,034,353	1,981,564	630,350	575,006	\$ 28,994,416
2007	399,061	272,169	975,747	1,170,895	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	509,309	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	387,777	571,593	571,997	2,549,307	2,138,240	-	24,141	\$ 42,251,638
2014 (*)	562,000	213,253	551,407	2,800,000	2,068,052	-	27,150	\$ 56,116,081
2015 (*)	405,000	210,253	551,100	2,800,000	2,135,200	-	26,153	\$ 40,208,249

Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2014 Revised Budget and 2015 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
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	9,042,019		3,682,757	8,990,114	2,600,968	769,184
2014 (*)	17,223,633		3,811,864	9,263,657	2,630,487	797,821
2015 (*)	14,661,061		3,781,372	9,311,476	2,786,990	827,822

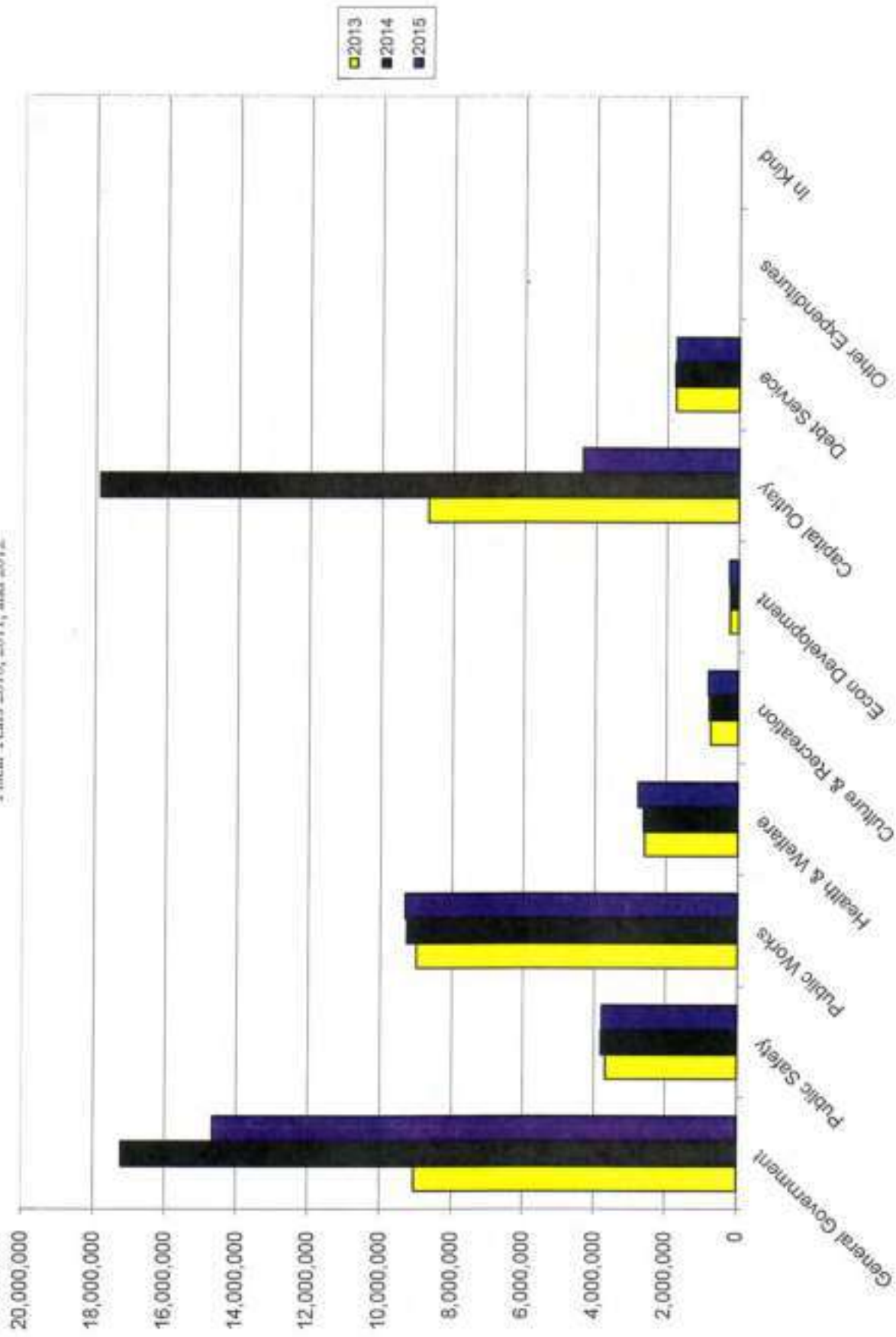
Fiscal Year	Economic Development	Capital Outlay	Debt Service	Other Expenditures	In Kind	TOTAL GOVERNMENT EXPENSES
2005	193,043	6,298,718	741,265		711,634	28,445,787
2006	187,787	5,699,846	907,686		630,350	27,530,926
2007	215,040	13,550,124	790,142		598,600	37,041,087
2008	186,563	7,856,415	1,532,383		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	233,544	8,707,484	1,759,029			35,785,099
2014 (*)	236,146	17,877,760	1,790,266			53,631,634
2015 (*)	250,444	4,377,750	1,748,693			37,745,608

Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2014 Revised Budget and 2015 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



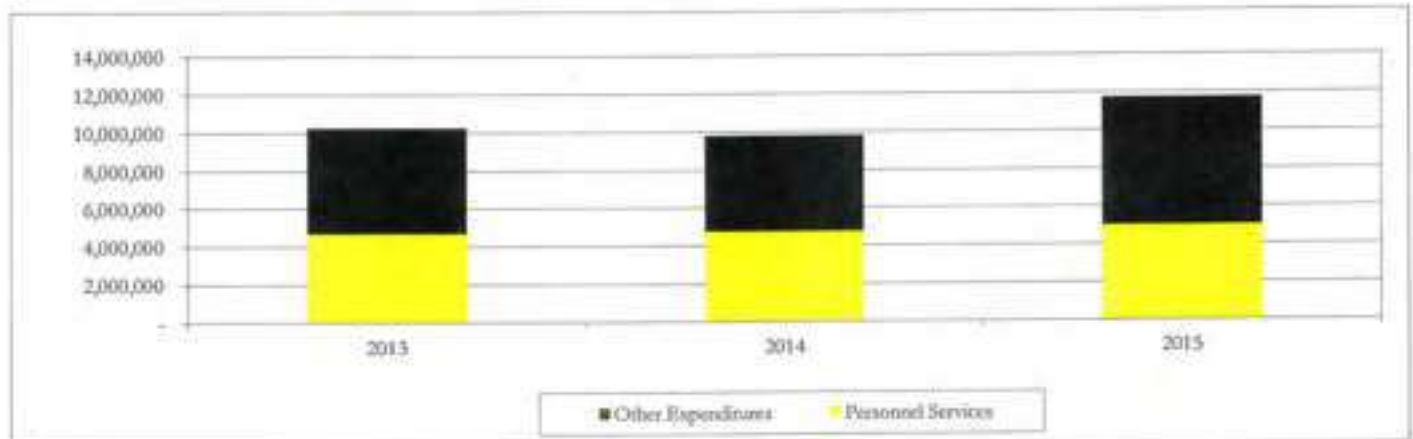
Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2015 Budget

General Fund Expenditures

	2013 Actual	2014 Original	Requested	2015 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	3,304,273	3,429,171	3,619,547	3,619,547	30.9%
Overtime Salaries and Wages	75,960		20,000	20,000	0.2%
Part-time Salaries and Wages	60,820		87,016	87,016	0.7%
Employee Benefits	1,266,136	1,341,240	1,289,355	1,289,080	11.0%
	\$ 4,707,188	\$ 4,770,411	\$ 5,015,918	\$ 5,015,643	42.8%

Other Expenditures:					
Utilities	48,773	54,000	45,300	45,300	0.4%
General Supplies	154,525	169,245	123,099	123,099	1.0%
Vehicle Supplies	14,742	45,800	17,400	17,400	0.1%
Feeding and Maintenance of Prisoners	146,994	127,500	100,000	100,000	0.9%
Professional Services	376,359	384,156	367,615	367,615	3.1%
Liability, Property, and Auto Insurance	56,620	49,450	50,700	50,700	0.4%
Seminars and Travel	43,137	81,948	96,126	96,126	0.8%
Operating Transfers	288,029	250,000	320,000	320,000	2.7%
Acquisition of Equipment	30,054	61,500	65,500	65,500	0.6%
Other	4,403,103	3,823,013	5,516,919	5,525,739	47.1%
	\$ 5,562,338	\$ 5,046,612	\$ 6,702,659	\$ 6,711,479	57.2%

Total General Fund Expenditures	\$ 10,269,526	\$ 9,817,023	\$ 11,718,577	\$ 11,727,122	100%
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Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2015 Budget

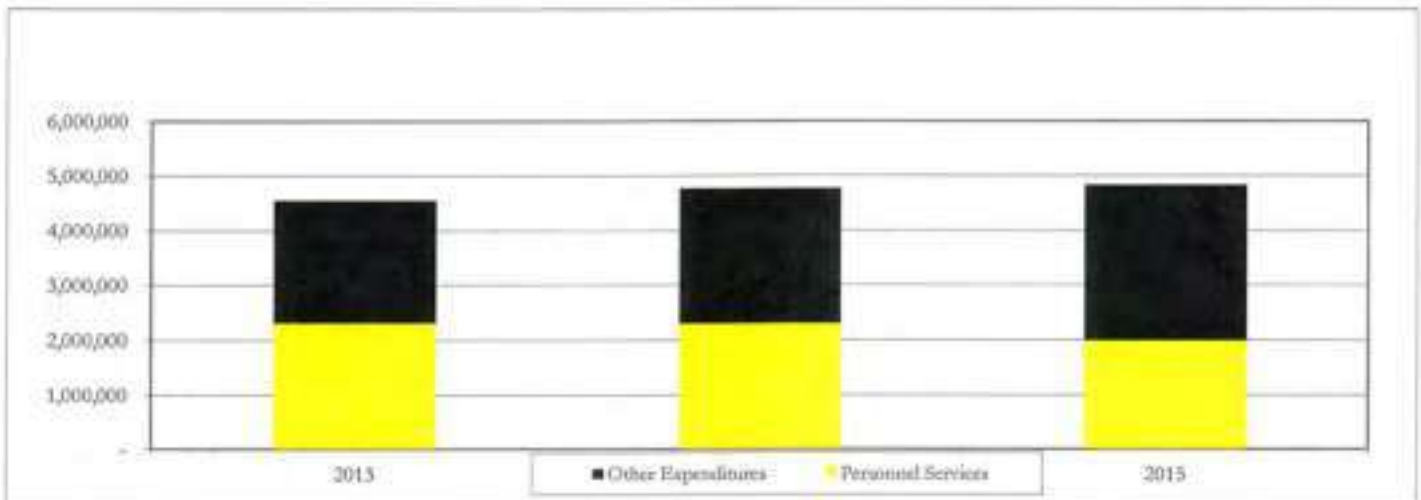
Department of Public Works

	2013 Actual	2014 Original	Requested	2015 Budget	% Total
Regular Salaries and Wages	1,453,161	1,570,674	1,480,000	1,480,000	30.6%
Overtime Salaries and Wages	53,144				0.0%
Employee Benefits	803,293	729,025	517,947	517,947	10.7%
	\$ 2,309,598	\$ 2,299,699	\$ 1,997,947	\$ 1,997,947	41.3%

Other Expenditures:

Utilities	91,213	86,000	86,000	86,000	1.8%
General Supplies	74,771	81,200	80,550	80,550	1.7%
Vehicle/Equipment Supplies and Maint.	1,216,265	1,194,000	1,194,000	1,194,000	24.7%
Road and Drainage Materials	307,872	320,000	339,500	339,500	7.0%
Liability, Property, and Auto Insurance	208,750	220,500	220,500	220,500	4.6%
Construction in Progress					0.0%
Acquisition of Equipment	1,211	100,000	100,000	100,000	2.1%
Transfers					0.0%
Other	342,947	465,565	792,527	813,754	16.8%
	\$ 2,243,030	\$ 2,467,265	\$ 2,813,077	\$ 2,834,304	58.7%

Total DPW Expenditures	\$ 4,552,628	\$ 4,766,964	\$ 4,811,024	\$ 4,832,251	100%
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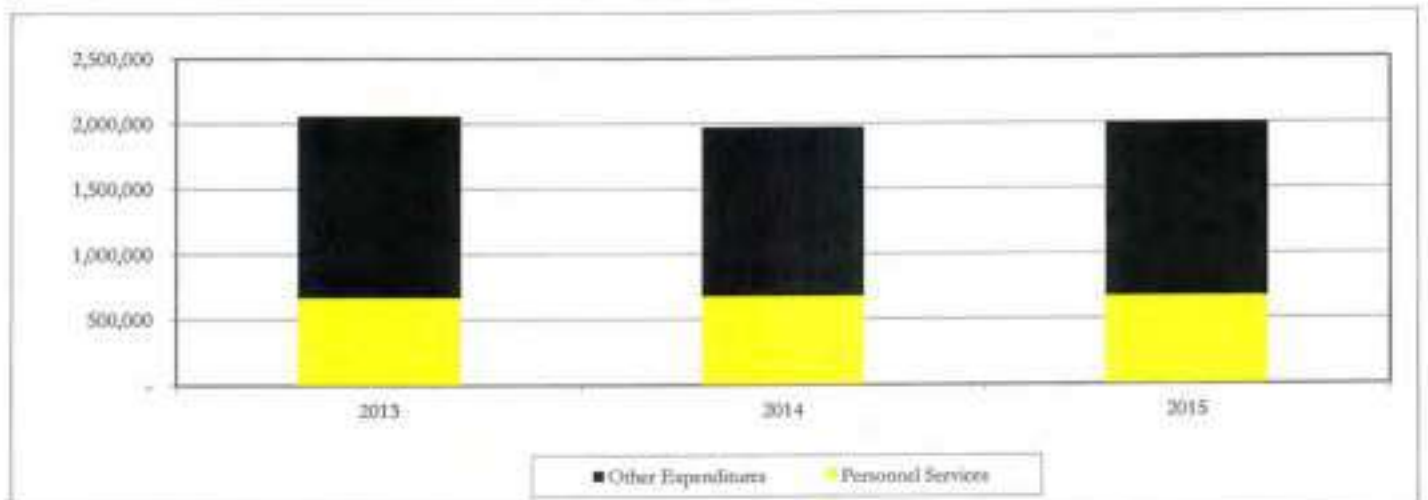
Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2015 Budget

Department of Public Building Maintenance

	2013 Actual	2014 Original	Requested	2015 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	447,304	465,671	479,000	479,000	23.9%
Overtime Salaries and Wages	10,814				0.0%
Employee Benefits	211,409	212,548	195,198	195,198	9.7%
	\$ 669,527	\$ 678,219	\$ 674,198	\$ 674,198	33.7%

Other Expenditures:					
Utilities	371,269	373,000	376,550	376,550	18.8%
General Supplies	48,823	66,000	40,895	40,895	2.0%
Vehicle/Equipment Supplies and Maint.	8,595	22,070	6,070	6,070	0.3%
Maintenance Buildings and Grounds	359,100	304,900	305,095	305,095	15.2%
Liability, Property, and Auto Insurance	407,350	435,400	435,400	435,400	21.7%
Acquisition of Equipment & Capital Outlay	39,422	30,000	5,000	5,000	0.2%
Other	156,553	63,210	157,890	159,445	8.0%
	\$ 1,391,111	\$ 1,294,580	\$ 1,326,900	\$ 1,328,455	66.3%

Total PBM Expenditures	\$ 2,060,638	\$ 1,972,799	\$ 2,001,098	\$ 2,002,653	100%
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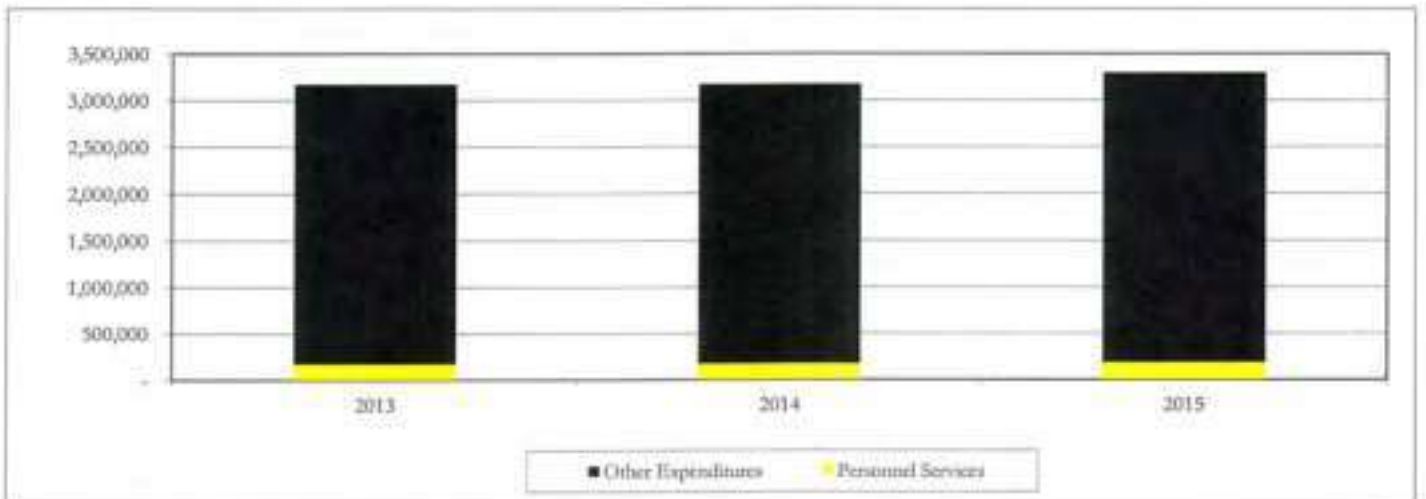
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2015 Budget

Department of Solid Waste

	2013 Actual	2014 Original	Requested	2015 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	118,623	120,099	135,000	135,000	4.1%
Overtime Salaries and Wages					0.0%
Employee Benefits	56,364	56,090	53,238	53,238	1.6%
	\$ 174,987	\$ 176,189	\$ 188,238	\$ 188,238	5.7%

Other Expenditures:					
Contractual Services	62,500	49,909	60,000	60,000	1.8%
Solid Waste Boom Truck	464,825	477,100	491,413	491,413	14.9%
Solid Waste Residential	2,181,664	2,240,164	2,283,679	2,283,679	69.3%
Solid Waste Recycling	6,789	20,000	20,000	20,000	0.6%
Solid Waste Parish Wide Clean-up					0.0%
Solid Waste Other	79,422	75,000	75,000	75,000	2.3%
Other	202,156	135,000	174,025	176,695	5.4%
	\$ 2,997,356	\$ 2,997,173	\$ 3,104,117	\$ 3,106,787	94.3%

Total Solid Waste Expenditures	\$ 3,172,343	\$ 3,173,362	\$ 3,292,355	\$ 3,295,025	100%
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Iberville Parish Council
 Plaquemine, Louisiana
Ad Valorem Tax Data
 Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Homestead Exemptions</u>	<u>Taxable Assessed Valuation</u>	<u>Percent Increase (Decrease) Total Assessed Valuation</u>
2005	354,577,608	40,448,030	314,129,578	
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%
2013	564,644,276	46,218,861	518,425,415	5.08%
2014	626,901,726	46,696,761	580,204,965	9.93%

CLASSIFICATION ANALYSIS

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Public Service Property</u>
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
2013	564,644,276	119,199,156	322,800,640	122,644,480
2014				

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	Assessed Value	Estimated Real Value	
2004	80,711,724	807,117,240	203,276,680	1,353,822,689	60,865,390	243,461,560	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	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	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	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	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	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	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	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	535,974,437	3,608,411,379	15%
2013	116,230,602	1,162,306,020	305,617,415	2,035,411,984	114,126,420	456,505,680	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
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	9,101,913	8,530,688	94%	-	8,530,688	94%
2014 (*)	10,254,599	9,639,323	94%	-	9,639,323	94%
2015 (**)	10,357,145	9,735,716	94%	-	9,735,716	94%

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 2014 Collections is an estimate based on a 94% collection rate. Proceeds from the 2014 levy are not collected until the first quarter of the following year.

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

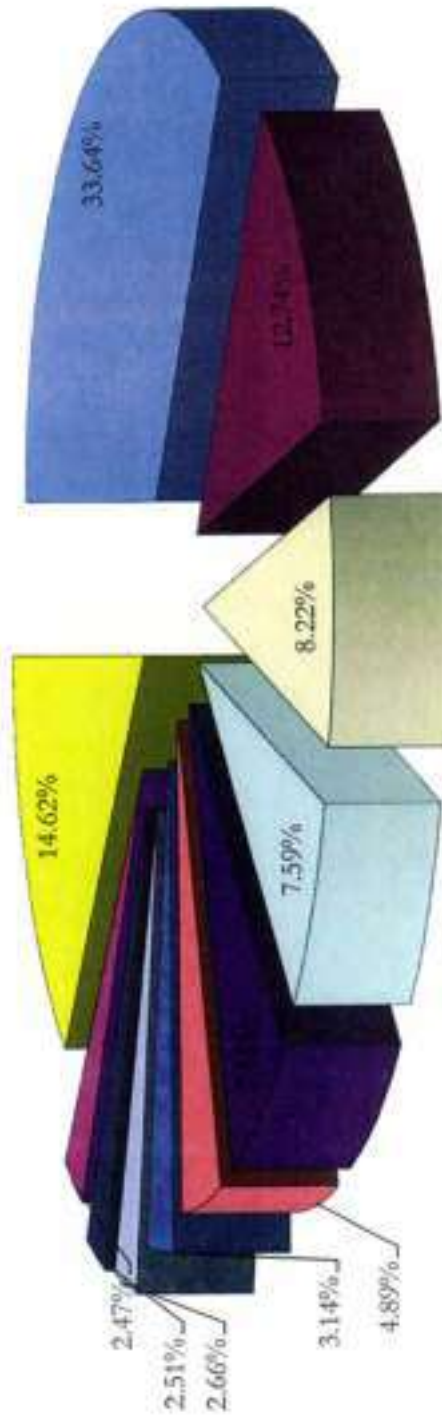
Iberville Parish Council
 Plaquemine, Louisiana
Principal Taxpayers
 For the Year Ending December 31, 2013

Table 4

Taxpayer	Rank	2013	
		Assessed Valuation	Percentage of total Assessed Valuation
Dow Chemical Company	1	\$ 139,904,980	33.64%
Entergy	2	52,984,850	12.74%
Acadian Gas	3	34,186,660	8.22%
Georgia Gulf Corporation	4	31,566,130	7.59%
Sygenta	5	31,231,400	7.51%
CosMar Company	6	20,317,210	4.89%
Pioneer	7	13,067,820	3.14%
Ineos	8	11,080,710	2.66%
FINA/Total Petrochemicals	9	10,448,850	2.51%
Marathon Petroleum	10	<u>10,258,210</u>	<u>2.47%</u>
		355,046,820	85.38%
Other		<u>60,796,540</u>	<u>14.62%</u>
		<u>\$ 415,843,360</u>	<u>100.00%</u>

Source : Iberville Parish Assessor's Office

Iberville Parish Council
 Plaquemine, Louisiana
Principal Taxpayers
 (2013 Assessed Valuation)



■ Dow Chemical Company	■ Entergy	□ Georgia Gulf Corporation	□ Sygenta
■ Acadian Gas	■ CosMar Company	■ FINA/Tod Petrochemicals	■ Mexchem Fiyor, Inc.
■ Southern Natural Gas	■ Marathon Petroleum	■ Other	

Iberville Parish Council
Plaquemine, Louisiana
Indebtedness Statement

General Government Long-Term Debt

10/15/14

\$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.	\$ 142,527
\$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.	\$ 9,275,000
\$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.	\$ 6,690,000
\$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.	\$ 545,000
Total General Government Long-Term Debt	<u>\$16,652,527</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
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
2013	33,367	564,644,276	16,985,000	2,225,083	15,754,575	2.79%	472

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

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

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

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures [1]	Ratio of Debt Service to General Expenditures
2006	-	-	-	4,020,445	0.00
2007	-	-	-	2,953,524	0.00
2008	-	-	-	4,595,054	0.00
2009	405,000	630,079	1,035,079	4,660,501	0.22
2010	805,000	845,525	1,650,525	4,660,501	0.35
2011	880,000	806,085	1,686,085	9,537,972	0.18
2012	925,000	767,772	1,692,772	9,828,208	0.17
2013	970,000	728,764	1,698,764	9,981,497	0.17
2014	1,015,000	685,975	1,700,975	11,249,289	0.15
2015	1,065,000	641,775	1,706,775	11,727,122	0.15

Source: Iberville Parish Council Financial Report - Year 2006-2015
 Iberville Parish Council Budgets: Amended 2014 and 2015 Budget

[1] Includes General Fund General Governmental Expenditures only.

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

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

Fiscal Year	Total Assessed Valuation	Legal Debt Limit [1]	Bonded Debt	Legal Debt Margin
2004	344,853,794	34,485,379	-	34,485,379
2005	354,577,608	35,457,761	-	35,457,761
2006	377,273,434	37,727,343	-	37,727,343
2007	401,222,574	40,122,257	12,000,000	28,122,257
2008	454,619,492	45,461,949	12,000,000	33,461,949
2009	453,149,597	45,314,960	20,565,000	24,749,960
2010	456,799,367	45,679,937	19,760,000	25,919,937
2011	469,332,572	46,933,257	18,880,000	28,053,257
2012	535,974,437	53,597,444	17,955,000	35,642,444
2013	564,244,276	56,424,428	16,985,000	39,439,428

Source: Iberville Parish Council Financial Reports Years 2004 - 2013

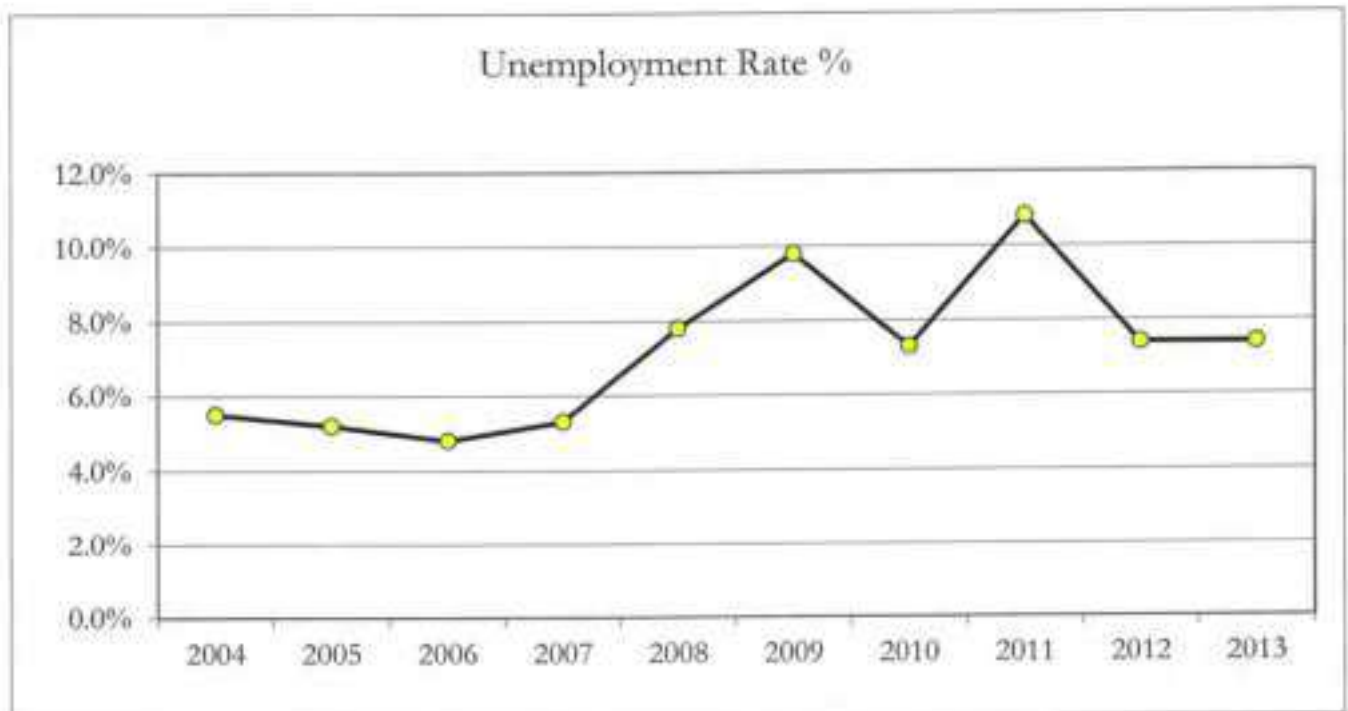
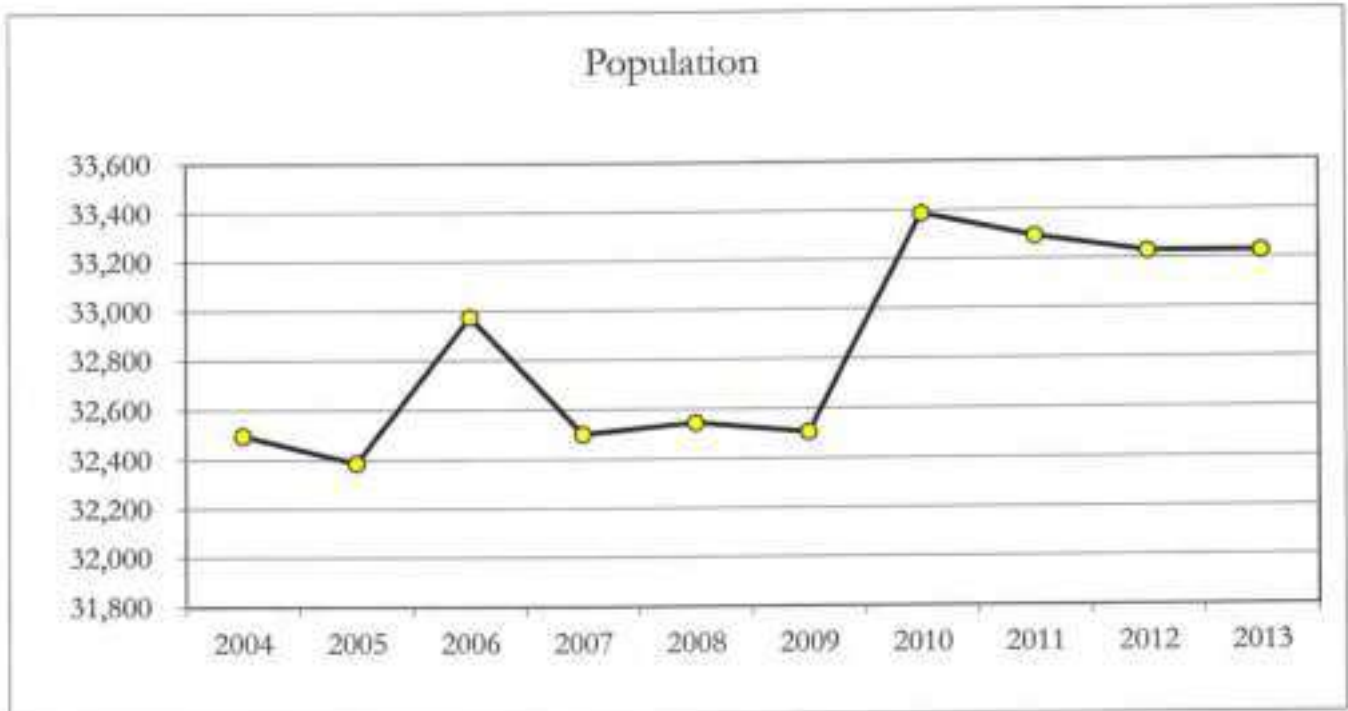
[1] The Legal Debt for Parish Governments is 10% of Total Assessed Valuation.

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

Iberville Parish				
Fiscal Year	Estimated Population	Personal Income (thous. of dollars)	Per Capita Income	Unemployment Rate %
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%
2013	33,228	n/a	n/a	7.4%

Source: Louisiana Department of Labor
 US Department of Commerce

Iberville Parish Council
Plaquemine, Louisiana
Demographics
Last Ten Fiscal Years





GLOSSARY

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2015 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
2015 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
2015 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 or revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EPA. Federal Environmental Protection Agency.

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
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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
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2015 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
2015 Budget

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

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

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.



GLOSSARY