



2014-2015 Original
Adopted Budget

General Fund

Revenue	
Taxes	
Ad Valorem	
Ad Valorem Taxes	978,955.00
Social Service Tax	101,122.00
Total Ad Valorem	<u>1,080,077.00</u>
Other Tax	
Beer Tax	4,000.00
Cable TV Franchise	16,000.00
Video Poker	135,000.00
Total Other Tax	<u>155,000.00</u>
Total Taxes	<u>1,235,077.00</u>
License and Permits	
Occupational Licenses	90,000.00
Building Permits	40,000.00
Charitable Games Licenses	1,400.00
Development Review	2,000.00
Total License and Permits	<u>133,400.00</u>
Intergovernmental	
Local	
Probation Office	114,001.00
Refund of expenditures	2,000.00
Total Local	<u>116,001.00</u>
State	
State Revenue Sharing	50,000.00
Payment in lieu of taxes	2,000.00
Severance Taxes	140,000.00
Fire Insurance Rebate	100,000.00
Motor Vehicle Fees	16,000.00
SupplementalPayDPS	1,200.00
Total State	<u>309,200.00</u>
Total Intergovernmental	<u>425,201.00</u>
Fees, Charges & Commission	
Sale of Maps & publications	400.00
Address Signs	600.00
Revenue Reimbursement for Bookkeeping	200,000.00
Coroner's Account	2,000.00
Zoning Fees	600.00
Act 1031-Jury Service Fees	16,000.00
Total Fees, Charges & Commission	<u>219,600.00</u>
Use of Money and Property	
Interest income	2,000.00
Rental Facilities	4,800.00
Total Use of Money and Property	<u>6,800.00</u>
Total Revenue	<u>2,020,078.00</u>



WEST FELICIANA PARISH

Expenses

Personnel

Salaries & Wages	855,856.00
Payroll Taxes	49,651.00
Insurance Expense	50,325.00
Retirement expense	82,989.00
Workers compensation expense	5,531.00
Total Personnel	<u>1,044,352.00</u>

Material

Miscellaneous Expense	9,000.00
Operating Expenses	311,100.00
Total Material	<u>320,100.00</u>

Overhead

Office Supplies	5,000.00
Insurance - general	40,000.00
Telephone Expense	2,000.00
Mileage/travel	10,000.00
Seminars and workshops	6,000.00
Official publications	10,000.00
Computer	4,000.00
Dues	10,500.00
Postage	4,000.00
Professional services	79,000.00
Vehicle Operation	7,000.00
Equipment rental	11,000.00
Insurance - self insured claims	10,000.00
Fire Insurance Rebate - paid	100,000.00
Contracted Services	15,000.00
Feeding/maintenance prisoners	28,000.00
Housing Inmates	50,000.00
Elections	24,000.00
Transporting Inmates	9,000.00
Maintaining Inmates	8,000.00
Legal Consulting	75,000.00
Transfers Out	80,828.00

Total Overhead	<u>588,328.00</u>
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Total Expenses	<u>1,952,780.00</u>
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Revenue	
Taxes	
Ad Valorem	
Ad Valorem Taxes	1,218,895.00
Total Ad Valorem	1,218,895.00
Total Taxes	<u>1,218,895.00</u>
License and Permits	
Road Use Operating License	1,200.00
Total License and Permits	<u>1,200.00</u>
Intergovernmental	
State	
Payment in lieu of taxes	400.00
Parish Transportation Funds	250,000.00
Total State	<u>250,400.00</u>
Total Intergovernmental	250,400.00
Fees, Charges & Commission	
Culvert Inspection	100.00
Total Fees, Charges & Commission	<u>100.00</u>
Use of Money and Property	
Interest income	1,000.00
Total Use of Money and Property	<u>1,000.00</u>
Total Revenue	1,471,595.00
Expenses	
Personnel	
Salaries & Wages	650,260.00
Payroll Taxes	59,165.00
Insurance Expense	100,448.00
Retirement expense	65,490.00
Workers compensation expense	45,387.00
Total Personnel	<u>920,750.00</u>
Equipment	
Road/Bridge Improvements	40,000.00
Total Equipment	<u>40,000.00</u>
Material	
Miscellaneous Expense	4,500.00
Supplies - General	20,000.00
Tires/Tubes	12,000.00
Signs/Posts	10,000.00
Culverts	10,000.00
Bridge Materials	12,000.00
Tools	4,000.00
Emulsion	30,500.00
Consumables	1,200.00
Total Material	<u>104,200.00</u>
Overhead	
Office Supplies	400.00
Insurance - general	60,000.00
Telephone Expense	5,800.00



WEST FELICIANA PARISH

Professional services	18,000.00
Utilities	8,800.00
Equipment rental	50,000.00
Equipment repairs & maintenance	54,000.00
Contracted Services	2,000.00
Gasoline/Diesel	87,500.00
Oil/Fluid	4,250.00
Oxygen/actylene	4,500.00
Gravel/Sand	35,000.00
Batteries	1,000.00
Administrative Costs Reimb	60,000.00
Total Overhead	<u>391,250.00</u>
Total Expenses	1,456,200.00



Revenue	
Taxes	
Ad Valorem	
Ad Valorem Taxes	411,326.00
Total Ad Valorem	411,326.00
Total Taxes	<u>411,326.00</u>
Intergovernmental	
State	
State Revenue Sharing	14,000.00
Total State	14,000.00
Total Intergovernmental	<u>14,000.00</u>
Use of Money and Property	
Interest income	800.00
Total Use of Money and Property	<u>800.00</u>
Miscellaneous Revenue	
Animal Control Reimbursement	600.00
Total Miscellaneous Revenue	<u>600.00</u>
Total Revenue	426,726.00
Expenses	
Personnel	
Salaries & Wages	58,200.00
Payroll Taxes	4,648.00
Workers compensation expense	76.00
Total Personnel	<u>62,924.00</u>
Material	
Operating Expenses	83,000.00
Total Material	<u>83,000.00</u>
Overhead	
Medical	50,000.00
Happi Landers	15,750.00
Quad Area CAA	15,750.00
Council on Aging	23,500.00
Child Advocacy	24,000.00
Project Graduation	2,500.00
Administrative Costs Reimb	15,000.00
Total Overhead	<u>146,500.00</u>
Total Expenses	292,424.00



WEST FELICIANA PARISH

2014-2015 Original
Adopted Budget

104 - Solid Waste

Revenue

Taxes

Sales Tax

Sales Taxes 880,000.00

Total Sales Tax 880,000.00

Total Taxes 880,000.00

Intergovernmental

Federal

Intergovernmental Revenues 12,000.00

Total Federal 12,000.00

Total Intergovernmental 12,000.00

Use of Money and Property

Interest income 100.00

Total Use of Money and Property 100.00

Non-Operating

Transfers In 40,000.00

Total Non-Operating 40,000.00

Total Revenue 932,100.00

Expenses

Material

Operating Expenses 910,000.00

Total Material 910,000.00

Overhead

Administrative Costs Reimb 7,000.00

Total Overhead 7,000.00

Total Expenses 917,000.00



106 - Criminal Court Fund

2014-2015 Original
Adopted Budget

Revenue

Fees, Charges & Commission

Court Fines	110,000.00
Bail Bond Fees & Forfeits	4,500.00
DA Costs	5,000.00
Total Fees, Charges & Commission	<u>119,500.00</u>
Total Revenue	119,500.00

Expenses

Personnel

Salaries & Wages	14,400.00
Payroll Taxes	1,300.00
Insurance Expense	1,200.00
Retirement expense	240.00
Workers compensation expense	200.00
Total Personnel	<u>17,340.00</u>

Material

Operating Expenses	56,000.00
Total Material	<u>56,000.00</u>

Overhead

Collection/commission fees	26,400.00
Total Overhead	<u>26,400.00</u>
Total Expenses	99,740.00



112 - Economic Development Fund

2014-2015 Original
Adopted Budget

Revenue	
Taxes	
Ad Valorem	
Economic Development Tax	274,218.00
Total Ad Valorem	<u>274,218.00</u>
Total Taxes	274,218.00
Intergovernmental	
State	
BRAC	12,000.00
Total State	<u>12,000.00</u>
Total Intergovernmental	12,000.00
Use of Money and Property	
Interest income	40.00
Total Use of Money and Property	<u>40.00</u>
Total Revenue	286,258.00
Expenses	
Personnel	
Salaries & Wages	81,600.00
Payroll Taxes	6,312.47
Workers compensation expense	180.50
Total Personnel	<u>88,092.97</u>
Equipment	
Furniture & Fixtures	8,000.00
Total Equipment	<u>8,000.00</u>
Material	
Operating Expenses	7,600.00
Marketing/Advertising - Tourism/Ec. Devp	151,500.00
Total Material	<u>159,100.00</u>
Overhead	
Mileage/travel	4,000.00
Administrative Costs Reimb	4,000.00
Total Overhead	<u>8,000.00</u>
Total Expenses	263,192.97



Revenue	
Taxes	
Ad Valorem	
Ad Valorem Taxes	387,483.00
Total Ad Valorem	387,483.00
Total Taxes	387,483.00
Intergovernmental	
State	
State Revenue Sharing	13,473.00
Grant	12,500.00
Total State	25,973.00
Total Intergovernmental	25,973.00
Fees, Charges & Commission	
E-Rate Reimbursement	12,333.00
Fees and Charges for Services	3,500.00
Total Fees, Charges & Commission	15,833.00
Use of Money and Property	
Interest income	100.00
Total Use of Money and Property	100.00
Total Revenue	429,389.00
Expenses	
Personnel	
Salaries & Wages	185,000.00
Payroll Taxes	14,300.00
Insurance Expense	13,440.00
Retirement expense	14,500.00
Workers compensation expense	1,000.00
Total Personnel	228,240.00
Material	
Miscellaneous Expense	1,500.00
Supplies - General	4,000.00
Operating Expenses	4,158.00
Books	35,000.00
Periodicals	4,000.00
Audio Books/DVDs	8,000.00
E Books, Magazines	15,000.00
Total Material	71,658.00
Overhead	
Office Supplies	4,000.00
Insurance - general	8,750.00
Telephone Expense	800.00
Mileage/travel	500.00
Seminars and workshops	1,500.00
Computer	15,000.00
Office Rent	3,600.00
Postage	400.00
Professional services	3,000.00



expenses cont.

Repairs and maintenance	500.00
Utilities	6,600.00
Audit fees	2,500.00
Equipment rental	4,200.00
Janitorial Services	20,000.00
Contracted Services	13,500.00
Library Summer Programs	3,500.00
Internet access	12,600.00
Library programs & displays	3,000.00
Professional Development	5,000.00
Administrative Costs Reimb	5,400.00
Total Overhead	<hr/> 114,350.00
Total Expenses	414,248.00



302 - Recreation Fund

2014-2015 Original
Adopted Budget

Revenue	
Taxes	
Sales Tax	
Sales Taxes	470,000.00
Recreation Tax	420,000.00
Reserve	62,000.00
Total Sales Tax	952,000.00
Total Taxes	952,000.00
Intergovernmental	
State	
Payment in lieu of taxes	300.00
Total State	300.00
Total Intergovernmental	300.00
Fees, Charges & Commission	
Grass Cutting	2,400.00
Registration Fees	66,500.00
Sponsorships	25,000.00
Concessions	40,000.00
Day Camp	20,000.00
Registration - Soccer Camp	21,000.00
Special Event 1	25,000.00
Total Fees, Charges & Commission	199,900.00
Use of Money and Property	
Interest income	500.00
Rental Facilities	24,000.00
Total Use of Money and Property	24,500.00
Total Revenue	1,176,700.00
Expenses	
Personnel	
Salaries & Wages	439,309.00
Payroll Taxes	41,046.00
Insurance Expense	44,866.00
Retirement expense	39,382.00
Workers compensation expense	8,911.00
Total Personnel	573,514.00
Equipment	
Motor Vehicles	4,000.00
Improvements other than buildings	60,000.00
	64,000.00



WEST FELICIANA PARISH

302 - Recreation Fund

2014-2015 Original
Adopted Budget

Total Equipment	64,000.00
Material	
Supplies - General	8,000.00
Operating Expenses	77,000.00
Tires/Tubes	4,000.00
Baseball	16,000.00
Total Material	<u>105,000.00</u>
Overhead	
Office Supplies	1,500.00
Insurance - general	43,000.00
Telephone Expense	4,000.00
Seminars and workshops	2,000.00
Dues	500.00
Utilities	33,000.00
Vehicle Operation	4,000.00
Equipment rental	4,500.00
Equipment repairs & maintenance	20,000.00
Janitorial Services	8,000.00
Equipment - Replacement	20,000.00
Contracted Services	52,500.00
Criminal Court	5,000.00
Gasoline/Diesel	20,000.00
Oil/Fluid	3,000.00
Athletic Field Maintenance	40,000.00
Ground Maintenance	10,000.00
Trails & Archery Range	5,000.00
Park Security & Gate	4,000.00
Administrative Costs Reimb	30,000.00
Total Overhead	<u>310,000.00</u>
Total Expenses	1,052,514.00



WEST FELICIANA PARISH

303 - Buildings/Grounds Fund

2014-2015 Original
Adopted Budget

Revenue

Taxes

Ad Valorem

Bldg/Grds Tax 804,554.00

Total Ad Valorem 804,554.00

Total Taxes 804,554.00

Intergovernmental

State

Payment in lieu of taxes 300.00

Total State 300.00

Total Intergovernmental 300.00

Use of Money and Property

Interest income 800.00

Total Use of Money and Property 800.00

Total Revenue 805,654.00

Expenses

Personnel

Salaries & Wages 107,015.00

Payroll Taxes 8,839.00

Insurance Expense 13,321.00

Retirement expense 9,899.00

Workers compensation expense 2,467.00

Total Personnel 141,541.00

Equipment

Buildings 70,000.00

Total Equipment 70,000.00

Material

Uniforms 24,000.00

Total Material 24,000.00

Overhead

Insurance - general 26,000.00

Repairs and maintenance 194,000.00

Utilities 104,000.00

Janitorial Services 19,000.00

Insurance - self insured claims 10,000.00

Contracted Services 26,000.00

Security Detail 80,400.00

Administrative Costs Reimb 25,000.00

Total Overhead 484,400.00

Total Expenses 719,941.00



401 - Water Revenue Fund

2014-2015 Original
Adopted Budget

Revenue

Fees, Charges & Commission

Sales	1,264,778.00
Delinquent Charges	40,918.00
Connection Charges	750.00
Meter Installation	13,000.00
Dept. of Health & Hospital Fee	12,000.00
Transaction Fee	2,500.00
Total Fees, Charges & Commission	1,333,946.00

Use of Money and Property

Interest income	200.00
Total Use of Money and Property	200.00

Total Revenue 1,334,146.00

Expenses

Personnel

Salaries & Wages	482,173.00
Payroll Taxes	34,662.00
Insurance Expense	59,235.00
Retirement expense	44,601.00
Workers compensation expense	15,422.00
Total Personnel	636,093.00

Material

Miscellaneous Expense	4,300.00
Meter Installation	10,000.00
Chlorine	30,000.00
Tools	2,000.00
Consumables	3,500.00
Total Material	49,800.00

Overhead

Telephone Expense	28,000.00
Computer	10,000.00
Office Rent	4,800.00
Postage	18,000.00
Professional services	3,000.00
Repairs and maintenance	108,000.00
Utilities	110,000.00
Vehicle Operation	60,000.00
Water purchased	1,000.00
Equipment rental	10,000.00



WEST FELICIANA PARISH

401 - Water Revenue Fund	2014-2015 Original Adopted Budget
Debt Service - Principal	200,028.00
Debt Service - Interest	9,478.00
Reserved Funds	14,000.00
Administrative Costs Reimb	40,000.00
Total Overhead	<u>616,306.00</u>
Total Expenses	<u>1,302,199.00</u>



WEST FELICIANA PARISH

405 - Hardwood Sewer	2014-2015 Original Adopted Budget
Revenue	
Fees, Charges & Commission	
Sales	26,352.00
Delinquent Charges	2,000.00
Total Fees, Charges & Commission	28,352.00
Total Revenue	28,352.00
Expenses	
Personnel	
Salaries & Wages	11,150.00
Payroll Taxes	553.00
Insurance Expense	1,344.00
Retirement expense	1,677.00
Workers compensation expense	494.00
Total Personnel	15,218.00
Material	
Chlorine	2,400.00
Total Material	2,400.00
Overhead	
Computer	1,500.00
Repairs and maintenance	2,000.00
Utilities	2,900.00
Vehicle Operation	500.00
Administrative Costs Reimb	400.00
Total Overhead	7,300.00
Total Expenses	24,918.00



WEST FELICIANA PARISH

406 - Solitude Sewer

2014-2015 Original
Adopted Budget

Revenue

Fees, Charges & Commission

Sales 68,880.00

Total Fees, Charges & Commission 68,880.00

Total Revenue 68,880.00

Expenses

Personnel

Salaries & Wages 18,128.01

Payroll Taxes 1,324.00

Insurance Expense 1,764.00

Retirement expense 1,677.00

Workers compensation expense 625.00

Total Personnel 23,518.01

Material

Chlorine 2,000.00

Total Material 2,000.00

Overhead

Insurance - general 200.00

Computer 7,500.00

Office Rent 150.00

Repairs and maintenance 2,200.00

Utilities 6,000.00

Vehicle Operation 1,500.00

Debt Service - Principal 25,000.00

Administrative Costs Reimb 400.00

Total Overhead 42,950.00

Total Expenses 68,468.01



407 - Turner Sewer

2014-2015 Original
Adopted Budget

Revenue

Fees, Charges & Commission

Sales 14,400.00

Total Fees, Charges & Commission 14,400.00

Total Revenue 14,400.00

Expenses

Personnel

Salaries & Wages 5,537.00

Payroll Taxes 515.00

Insurance Expense 589.00

Retirement expense 512.00

Workers compensation expense 145.00

Total Personnel 7,298.00

Material

Chlorine 714.00

Total Material 714.00

Overhead

Office Supplies 100.00

Insurance - general 100.00

Dues 150.00

Repairs and maintenance 4,000.00

Utilities 1,555.00

Total Overhead 5,905.00

Total Expenses 13,917.00



408 - Independence Sewer

2014-2015 Original
Adopted Budget

Revenue

Fees, Charges & Commission	
Sales	52,920.00
Total Fees, Charges & Commission	52,920.00
Total Revenue	<u>52,920.00</u>

Expenses

Personnel	
Salaries & Wages	23,741.00
Payroll Taxes	1,847.00
Insurance Expense	2,268.00
Retirement expense	2,196.00
Workers compensation expense	860.00
Total Personnel	<u>30,912.00</u>
Overhead	
Insurance - general	100.00
Repairs and maintenance	2,000.00
Utilities	2,000.00
Vehicle Operation	408.00
Debt Service - Principal	17,000.00
Total Overhead	<u>21,508.00</u>
Total Expenses	52,420.00