

Lafayette Parish School System

Budget Workshop #4

for
Fiscal Year 2005-2006



February 2, 2005

Lafayette Parish School System

Budget Workshop #4
Fiscal Year 2005-2006

February 2, 2005
Agenda

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General Fund Mid-Year Budget Revision for Current Fiscal Year	
- Transportation Costs	
- Maintenance Costs	
- Reorganization Savings	
- Sales Tax Revenue	
VII. Adjourn	

Pending Items:

Indirect Costs / Revenue

Budget Calendar for FY 2005-06

Schedule of Major Topics

Phase 1 INFORMATION		Phase 2 INFORMATION & ALTERNATIVES		Phase 3 DECISIONS		Phase 4 FINALIZATION	
	<u>January</u>	<u>February</u>	<u>March</u>	<u>June</u>			
<u>November</u> 11/03/04 Introduction	<u>December</u> 12/01/04 - Tentative Calendar - Historical Report - FY 03-04 Results - Program Info - Title I Info	01/05/05	02/02/05 Child Nutrition Fund Other Funds	03/02/05 Basic Staffing Group Insurance Debt Service L. Leo Judice Montessori Boucher World Language Moss Middle Math, Science & Arts Lafayette High Health Care	06/01/05		
	01/19/05 04-05 Budget Book Sales Tax Property Tax MFP Revenue Fund Balance Student Membership Format for Capital Improv. Format for General Fund Summary Status Report 70% Instruction Test	02/16/05 No Budget Workshop		03/16/05	06/15/05 Public Hearing Special Board Meeting to Adopt Budget		

Lafayette Parish School Sytem
CHILD NUTRITION SERVICES
Projected Budget for Fiscal Year 2005-2006

Actual FY 03-04	Revised Budget FY 04-05	Projected Budget FY 05-06
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REVENUES

Local Pay	\$ 1,400,269	\$ 1,416,505	1,444,835
Extra Sales	174,123	151,244	160,000
Adult Sales	166,936	163,425	163,000
Less Collected	(59,704)	(60,000)	(60,000)
Federal Sales	6,390,017	6,530,361	6,660,968
Total Food Sales	\$ 8,071,641	\$ 8,201,535	\$ 8,368,803

Interest & Others	\$ 51,080	\$ 51,814	52,850
USDA Receipts	544,767	520,000	520,000
MFP & Other State Pass Thru	453,633	453,633	453,633
Local Support	466,442	266,442	466,442

ALL REVENUES	\$ 9,587,563	\$ 9,493,424	\$ 9,861,729
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EXPENSES

Payroll	\$ 3,523,481	\$ 3,627,260	3,629,533
Retirements	625,858	653,000	655,476
Group Insurance	460,094	502,146	547,339
Food Used	3,312,162	3,361,697	3,428,931
Workers Comp	269,276	240,000	240,000
Grease Traps	24,110	25,000	25,000
Conference/Seminar	11,100	10,000	7,000
Contracted Services			12,660
Audit	7,100	7,500	7,500
Telephone	22,020	25,000	25,000
Electricity	266,204	266,984	266,984
Garbage	40,879	47,688	47,688
Warehouse Expenses	25,328	44,099	7,400
Rentals	52,618	54,000	71,000
Mileage	9,209	9,500	9,500
Equipment Repairs	97,829	124,518	116,715
Equipment Replacements	259,317	354,102	322,300
Office Supplies	16,170	30,000	18,000
Small Kitchen Supplies	245,457	250,000	249,762
Printing	6,516	7,000	7,000
Bank Services	4,931	4,984	4,984
Technology Expenses	51,504	191,000	136,002
Maintenance Agreements	1,105	2,500	2,694
Lease Agreements			8,887
Misc	28	150	-
Contingency	-	-	14,374
ALL EXPENSES	\$ 9,332,296	\$ 9,838,128	\$ 9,861,729

PROFIT (LOSS): \$ 255,267 \$ (344,704) \$ (0)

BEGINNING FUND BALANCE: \$ 1,789,806 \$ 1,445,102

ENDING FUND BALANCE: \$ 1,445,102 \$ 1,445,102

Lafayette Parish School System

**Proposed Sales Tax Fund Budget
FY 2005 - 2006
Combining Statement**

	School Board			Other Government Entities	Totals
	'65 Tax 1%	'88 Tax 1/2%	2002 Tax 1/2%		
Revenues:					
LPSS 1965 Sales Tax	\$ 39,928,396	\$ -	\$ -	\$ -	\$ 39,928,396
LPSS 1988 Sales Tax		17,744,984			17,744,984
LPSS 2002 Sales Tax			17,675,917		17,675,917
Other Government Entity Taxes				73,936,811	73,936,811
Interest Income	27,000	12,000	11,800	49,200	100,000
Total Revenues	\$ 39,955,396	\$ 17,756,984	\$ 17,687,717	\$ 73,986,011	\$ 149,386,108
Percentage of Collection	27%	12%	12%	49%	100%
Expenses:					
Salaries	\$ 98,550	\$ 43,800	\$ 43,800	\$ 178,850	\$ 365,000
Group Insurance & Retirement	24,300	10,800	10,800	44,100	90,000
Professional Services	148,500	66,000	66,000	269,500	550,000
Office Space	12,960	5,760	5,760	23,520	48,000
Postage & Printing	13,500	6,000	6,000	24,500	50,000
Data Processing & Microfilming	9,450	4,200	4,200	17,150	35,000
Supplies & Materials	2,835	1,260	1,260	5,145	10,500
Travel & Staff Development	2,835	1,260	1,260	5,145	10,500
Capital Outlays	20,250	9,000	9,000	36,750	75,000
Tax Free Shopping Refund	2,160	960	960	3,920	8,000
Other Expenses	8,100	3,600	3,600	14,700	30,000
Total Expenses	\$ 343,440	\$ 152,640	\$ 152,640	\$ 623,280	\$ 1,272,000
Net Revenues For Distribution	\$ 39,611,956	\$ 17,604,344	\$ 17,535,077	\$ 73,362,731	\$ 148,114,108
Distributions:					
General Fund-'65 Tax	\$ 29,658,039	\$ -	\$ -	\$ -	\$ 29,658,039
Bond Sinking Fund-'65 Tax	9,427,729				9,427,729
Capital Improvement Fund-'65 Tax	326,188				326,188
Minor Repair & Improvement-'65 Tax	200,000				200,000
General Fund-'88 Tax		17,604,344			17,604,344
Teacher Tax Fund-2002 Tax			17,535,077		17,535,077
Other Government Entities				73,362,731	73,362,731
Total Distributions	\$ 39,611,956	\$ 17,604,344	\$ 17,535,077	\$ 73,362,731	\$ 148,114,108
Full Time Positions:					
Administrative (2), Professional (4), Secretarial (4)		Total Positions:	10		

Lafayette Parish School System

Proposed Schedule of Projected Net Sales Tax Revenues
FY 2005 - 2006
Update #1
1965 (1%) Sales Tax

Collection Month	- A - Projected Net Revenue FY 2004 - 2005	- B - Budgeted Net Revenue FY 2005 - 2006	Monthly Factor	Difference	
				B - A	Percent
Jul	\$ 3,324,662	\$ 3,357,909	1.0%	\$ 33,247	1.0%
Aug	3,203,545	3,235,580	1.0%	32,035	1.0%
Sep	3,164,235	3,195,877	1.0%	31,642	1.0%
Oct	3,328,935	3,362,224	1.0%	33,289	1.0%
Nov	3,029,387	3,059,681	1.0%	30,294	1.0%
Dec	3,178,994	3,210,784	1.0%	31,790	1.0%
Jan	3,967,199	4,006,871	1.0%	39,672	1.0%
Feb	2,994,946	3,024,895	1.0%	29,949	1.0%
Mar	2,915,027	2,944,177	1.0%	29,150	1.0%
Apr	3,296,041	3,329,001	1.0%	32,960	1.0%
May	3,482,128	3,516,949	1.0%	34,821	1.0%
Jun	3,334,659	3,368,006	1.0%	33,347	1.0%
TOTAL	\$ 39,219,758	\$ 39,611,956		\$ 392,198	1.0%

Distribution of Net Revenue:

General Fund	\$ 29,658,039	\$ 392,198
Bond Sinking	9,427,729	-
Capital Imp...	326,188	-
Minor Repairs	200,000	-
Total	\$ 39,611,956	\$ 392,198

NOTES:

- (1) The projected net revenue in column A is actual collections for July through December 2004 and the remaining months are projected to be 1% over the adopted budget for FY 04-05.
- (2) The projected net revenue in column B is estimated to average 1.0% over the projected net revenues for the prior fiscal year 2004 - 2005.

Lafayette Parish School System

Proposed Schedule of Projected Net Sales Tax Revenues
FY 2005 - 2006
Update #1
1988 (1/2%) Sales Tax

Collection Month	- A - Projected Net Revenue FY 2004 - 2005	- B - Budgeted Net Revenue FY 2005 - 2006	Monthly Factor	Difference	
				B - A	Percent
Jul	\$ 1,482,873	\$ 1,497,702	1.0%	\$ 14,829	1.0%
Aug	1,414,476	1,428,621	1.0%	14,145	1.0%
Sep	1,398,763	1,412,751	1.0%	13,988	1.0%
Oct	1,483,123	1,497,954	1.0%	14,831	1.0%
Nov	1,338,064	1,351,445	1.0%	13,381	1.0%
Dec	1,414,532	1,428,677	1.0%	14,145	1.0%
Jan	1,789,012	1,806,902	1.0%	17,890	1.0%
Feb	1,299,733	1,312,730	1.0%	12,997	1.0%
Mar	1,282,103	1,294,924	1.0%	12,821	1.0%
Apr	1,470,064	1,484,765	1.0%	14,701	1.0%
May	1,561,658	1,577,275	1.0%	15,617	1.0%
Jun	1,495,643	1,510,599	1.0%	14,956	1.0%
TOTAL	\$ 17,430,044	\$ 17,604,344		\$ 174,300	1.0%

NOTES:

- (1) The projected net revenue in column A is actual collections for July through December 2004 and the remaining months are projected to be 1% over the adopted budget for FY 04-05.
- (2) The projected net revenue in column B is estimated to average 1.0% over the projected net revenues for the prior fiscal year 2004 - 2005.

Budget FY2005-06/updated 01/24/05

Lafayette Parish School System

Proposed Schedule of Projected Net Sales Tax Revenues
FY 2005 - 2006
Update #1
2002 (1/2%) Sales Tax

Collection Month	- A - Projected Net Revenue FY 2004 - 2005	- B - Budgeted Net Revenue FY 2005 - 2006	Monthly Factor	Difference	
				B - A	Percent
Jul	\$ 1,477,880	\$ 1,492,659	1.0%	\$ 14,779	1.0%
Aug	1,398,087	1,412,068	1.0%	13,981	1.0%
Sep	1,391,245	1,405,157	1.0%	13,912	1.0%
Oct	1,463,736	1,478,373	1.0%	14,637	1.0%
Nov	1,328,858	1,342,147	1.0%	13,289	1.0%
Dec	1,403,442	1,417,476	1.0%	14,034	1.0%
Jan	1,789,012	1,806,902	1.0%	17,890	1.0%
Feb	1,299,733	1,312,730	1.0%	12,997	1.0%
Mar	1,282,103	1,294,924	1.0%	12,821	1.0%
Apr	1,470,064	1,484,765	1.0%	14,701	1.0%
May	1,561,658	1,577,275	1.0%	15,617	1.0%
Jun	1,495,644	1,510,600	1.0%	14,956	1.0%
TOTAL	\$ 17,361,462	\$ 17,535,077		\$ 173,615	1.0%

NOTES:

- (1) The projected net revenue in column A is actual collections for July through December 2004 and the remaining months are projected to be 1% over the adopted budget for FY 04-05.
- (2) The projected net revenue in column B is estimated to average 1.0% over the projected net revenues for the prior fiscal year 2004 - 2005.

Budget FY2005-06/updated 01/24/05

**Lafayette Parish School Board
 Department of Planning and Facilities
 Statement of Revenues, Expenditures,
 and changes in Fund Balance**

Minor Renovations & Improvements Fund

PROPOSED BUDGET

FY 2005/2006

Revenue:

Projected Carryforward Fund Balance @ 6/30/05	\$ 920,806
Tranfers In - Gen. Fund (Asbestos)	50,000
Sales Tax Revenue	200,000
Interest Income	<u>10,000</u>
Total Revenue	\$ 1,180,806

Expenditures:

General Administration (See Schedule 1)	\$ 123,372
Energy Management Repairs	5,000
Consulting Studies	60,000
Environmental Studies	8,500
Fire Alarm Monitoring	9,000
Fire Sprinkler Inspections & Repairs	15,000
Asbestos Projects	50,000

Carryforward Projects - Expenditures

N. P. Moss Annex - Renovations	194,546
System Wide Roof -Warranty Maintenance	50,000
Administrative/Accounting Contingency Reserve	173,000
Reserve for Arbitrage	210,080
Special Purpose Funds Reserves (See Schedule 2)	<u>191,371</u>

TOTAL EXPENDITURES **\$ 1,089,869**

Projected Fund Balance @ 6/30/06 **\$ 90,937**

Department of Planning & Facilities

Minor Renovations & Improvement Fund

**General Administration
FY 2005/2006**

	Proposed Budget
SALARIES:	
Administrative and Support	\$ 74,924
Sub Wages	10,000
EMPLOYEE BENEFITS:	
Group Insurance	\$ 7,550
Retirement	12,063
Medicare & Worker's Comp	1,985
OTHER COSTS:	
Travel - In Parish	\$ 750
Training/Seminars/Conference Fees	2,000
Telephone	1,000
Supplies & Materials	2,500
Capital Outlay	1,500
Printing/Reproductions	1,000
Dues & Audit Fees	8,000
Total Administrative Budget	\$ 123,272

Lafayette Parish School Board
DEPARTMENT OF PLANNING & FACILITIES
Minor Renovations & Improvement Fund

Special Purpose Funds
FY 2005/2006

CARRYFORWARD EXPENDITURES	Proposed Budget
Carryforward Land Reserves	\$ 90,846
Carryforward ADA Reserves	62,000
Carryforward Asbestos Reserves	20,000
Carryforward Energy Mngt Reserves	18,525
Total Special Purpose Fund Reserves	\$ 191,371

Lafayette Parish School Board
1999 Bond Fund
Statement of Revenues, Expenditures,
and changes in Fund Balance

	Proposed Budget 2005/06
Revenue:	
Interest Income	\$ 5,000
Total Revenue	\$ 5,000
Carryforward Projects	
Carencro Heights	\$ 29,000
44103-Reroute Water Service	
Judice Middle	52,000
44905-Waterproofing	
Lafayette High	35,000
45304-Girls Gym-Waterproofing	
Big 8 Projects Carryforward	
43200-Acadian Wing Addition-Reserve	112,961
45800-S. J. Montgomery Addition-Reserve	23,592
45900-NP Moss Middle-Reserve	11,051
Total Big 8 Projects	147,604
TOTAL EXPENDITURES	\$ 263,604
Unappropriated Beginning Fund Balance	\$ 174,890
Carryforward Fund Balance	263,604
Total Beginning Fund Balance	438,494
Ending Fund Balance	\$ 179,890

Lafayette Parish School Board
2001 Bond Fund
Statement of Revenues, Expenditures,
and changes in Fund Balance

	Proposed Budget 2005/06
Revenue:	
Interest Income	\$ 250
Total Revenue	\$ 250
 Expenditures	
Administration:	
General Administration	\$ -
Bond	-
Total Expenditures	\$ -
Unappropriated Beginning Fund Balance	\$ 15,908
Carryforward Fund Balance	-
Total Beginning Fund Balance	\$ 15,908
Projected Fund Balance @ 6/30/06	\$ 16,158

Lafayette Parish School System
Special Revenue Funds
 July 1, 2005 to June 30, 2006
 Proposed Budget

	2005/2006 Proposed Budget
Revenue	
Federal Direct Grants	4,538,722
Federal Thru State Grants	23,219,998
Federal Thru Other Grants	338,186
State Grants	4,750,033
	4,750,033
Total Revenue	32,846,939

Expenditures

Federal Direct Grants

M.A.R.K.S.-Mentoring Program	483,019
Safe Schools/Healthy Students	2,814,465
S.I.N.G.	42,358
Smaller Learning Communities	861,905
Teaching American History	336,975
	336,975

Subtotal	4,538,722
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Federal Thru State Grants

Adult Education Basic	269,618
Adult Education Corrections	31,053
Adult Education Family Literacy	170,088
Adult Education One Stop Center	5,170
Adult Education English Language/Civics	24,000
Advance Placement Fee	624
Carl Perkins	370,260
Early Childhood Development	3,251,339
Enhancing Ed Thru Technology	221,869
EvenStart	325,138

Homeless	135,000
Title I	8,385,697
Title II	1,165,577
Class Size Reduction	903,850
Title III English Language Acquisition	87,093
Title III Student Influx	7,040
Title IV	217,501
Title IV 21st Century	502,988
Title V	158,887
IDEA Part B 3-5 FY06	174,720
IDEA Part B FY06	5,886,776
Child Care	750,000
Refugee Children School Impact	5,234
Truancy Assessment (TANF)	170,476

Subtotal	23,219,998
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Federal Thru Other Grants

Step-Vocational ED/GED	20,429
Headstart	207,264
W.I.A. Comprehensive Training	73,717
W.I.A. Innovative Youth Training	36,776

Subtotal	338,186
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State Grants

8(g) Distance Learning	12,600
8(g) Local Teacher Quality Block Grant	68,117
8(g) Pre K-12 State Reading Program	19,714
8(g) Sup. Textbooks/Nonpub./Parochial	6,591
8(g) Sup. Textbooks/Nonpub./Private	576
8(g) Superior Textbooks - Public	29,673
Adult Education Basic -State	237,575
Block Grant - Pre/School Early Childhood	221,125
Block Grant - Maximizing Academic Progress in Reading	175,950
Extended School Year Program	105,287
GEE 21 Summer Remediation	67,902
Louisiana Teacher Assistance & Assessment Program	107,905
H.I.P.P.Y.	85,402
K-3 Reading & Math Initiative	449,891
Leap 21 Tutoring Program	553,138

National Teacher Certification Stipends	35,000
National School Counselors	50,000
National School Psychologists	15,000
State School Improvement Fund	85,589
K-8 Accountability	22,201
K-12 Accountability	89,113
8(g) Remediation High Stakes Testing	50,000
8(g) Blue Ribbon Teacher Assistance	8,000
Education Excellence	281,746
EEEP Resolution Litigation	457,450
EEF Technology	1,086,844
EEF Technology CIO	427,644

Subtotal	4,750,033
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Total Expenditures	32,846,939
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Staff FTE

Admin FTE	19.3
Prof FTE	89.5
ESP FTE	78.5

Lafayette Parish School System
Preliminary Revenue Estimates for FY 05-06

		Scenarios		
		1	2	3
Sales Tax Projections	\$	\$565,188	\$847,781	\$1,130,375
	%	1%	1.5%	2%
MFP - Decline in students - 54 (Note 1)		(\$153,721)	(\$153,721)	(\$153,721)
Property Taxes - 2% Growth (Note 2)		\$693,265	\$693,265	\$693,265
Totals		<u>\$1,104,732</u>	<u>\$1,387,325</u>	<u>\$1,669,919</u>

Note 1- Excludes any state increase in the rate of revenue which may be dedicated to a specific purpose.

Note 2 - This is not a re-assessment year.

Lafayette Parish School System
Preliminary Cost Issues for FY 05-06
 (Not all cost items have been identified)

26-Jan-05

<u>Fund</u>	<u>Issue/Description</u>	<u>Appropriate Cost</u>
General Fund	Teacher Retirement System	up to \$500,000
General Fund	School Employees Retirement System	up to \$372,000
General Fund	Group Health Care Premiums	\$800,000
General Fund	Medicare-Employer Tax	\$230,000 to \$460,000
Capital Improvement Fund	Unitary Compliance	
	-Lighting	\$385,000
	-3 New Portables	?
Capital Improvement Fund	School Roof Replacements	\$520,000
Capital Improvement Fund	Electrical Inspection & Assessments 2 High Schools	?
Capital Improvement Fund	Annual Capital Needs	?
Emergency/Stabilization Fund	Unexpected Costs	\$ 500,000
Transfer to Child Nutrition Fund		\$ 200,000
General Fund & Capital Improvement Fund	L. Leo Judice Montessori	?
	Boucher World Languages Academy	?
	Moss Middle Math, Science & Arts	?
	Lafayette High Health Care Academy	?
		\$2,807,500 to \$3,737,500

Lafayette Parish School System

Historical Report on Distribution of Net 1988 1/2 Cent Tax Revenue to Proposition Priorities

	Actual 1999/2000	Actual 2000/2001	Actual 2001/2002	Actual 2002/2003	Actual 2003/2004	Budget 2004/2005
Income:						
Reserved from Prior Year	\$ 124,628	\$ 89,926	\$ -	\$ -	\$ -	\$ -
Sales Tax Receipts	<u>15,329,898</u>	<u>16,020,615</u>	<u>16,314,400</u>	<u>16,539,586</u>	<u>16,664,862</u>	<u>17,127,707</u>
Total Revenue	<u>\$ 15,454,526</u>	<u>\$ 16,110,541</u>	<u>\$ 16,314,400</u>	<u>\$ 16,539,586</u>	<u>\$ 16,664,862</u>	<u>\$ 17,127,707</u>
Priority:						
#1 Salary Restoration	\$ 5,196,771	\$ 5,258,036	\$ 5,475,160	\$ 5,522,266	\$ 5,853,974	\$ 6,103,763
#2 Materials/Instruction	649,504	632,337	605,129	743,060	708,567	702,051
#3 Asbestos Removal	36,000	-	-	-	-	50,000
#4 Group Insurance	5,599,796	6,204,445	7,159,931	8,566,235	8,784,234	9,497,282
#5 Enhancement Program	3,115,197	3,362,036	2,989,518	1,708,025	1,318,087	774,611
#6 Instructional Program	<u>767,332</u>	<u>653,687</u>	<u>84,662</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Uses	<u>\$ 15,364,600</u>	<u>\$ 16,110,541</u>	<u>\$ 16,314,400</u>	<u>\$ 16,539,586</u>	<u>\$ 16,664,862</u>	<u>\$ 17,127,707</u>
 Reserved for the following year:	 \$ 89,926	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -

Lafayette Parish School System
Report of Election Expense – Cost Center 1112
Millage Renewals – November 2, 2004
Fiscal Year 2004-2005

Budget for FY 04-05:		\$65,000.00
Printing	\$ 3,193.47	
The Advertiser – Legal Notices	1,712.00	
Clerk of Court – Recording	<u>113.00</u>	
Total Costs Paid To-Date:	\$ 5,018.47	
“Estimate” Election Costs	<u>\$10,200.00</u> **	
Total Costs:		<u>\$15,218.47</u>
Remaining Funds for FY 04-05:		<u>\$49,781.53</u>

** This is a preliminary estimate from the Secretary of State’s Election Costs Department as of January 20, 2005. Final billings are not complete at this time.

Election Expense 01/21/05 jbs

**Summary of
Sales & Use Tax Legislative Exemptions
Estimated Annual Fiscal Impact
Fiscal Year Ending June 2005**
(July 1, 2004 through June 30, 2005)

The following is a summary of estimated annual local impact as a result of sales and use tax exemptions and exclusions authorized by the Louisiana Legislature.

Using the percentage of collections from the
December 2004 sales and use tax collections report:

Total for all parish governmental entities: \$41,246,619

The Lafayette Parish School System's percentage would be 50 % or \$20,628,310
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This summary report was adjusted for Lafayette Parish and submitted by:
Carl Meche, LPSS Sales Tax Director

Data Source: U.S. Census Bureau-Census 2000 Redistricting Data Summary File
<http://factfinder.census.gov/servlet/GCTTable>

La. Department of Revenue
2003-2004 Tax Exemption Budget
5-Yr Projection of Revenue Loss
[www.revenue.laouisiana.gov/sections//publications/te\(04_03\).pdf](http://www.revenue.laouisiana.gov/sections//publications/te(04_03).pdf)

Original Summary of EBR Sales and Use Tax Exemptions
and Fiscal Impact
Compiled by Bobby Craig, Revenue Director
E. Baton Rouge City Parish Government
June 2004

Lafayette Parish
 Summary of Sales and Use Tax Exemptions Authorized by The Legislature
 Estimated Annual Fiscal Impact - Fiscal Year Ending 6/30/05

	* State Estimated Fiscal Impact Fiscal Year Ending June 2005 @ 1%, 3% or 4%	State Tax Rate	** Lafayette Parish Allocation	Lafayette Parish Rate 4%	Lafayette Parish Fiscal Impact
1. Purchases by non-profit electric cooperatives R.S. 12:425	\$ 4,848,200.00	4%	4.26%	4%	\$ 206,533.32
2. Certain interchangeable components; optional method to determine cost price R.S. 47:301(3)(d)	591,100.00	4%	4.26%	4%	25,180.86
3. Rentals or leases of certain oil field property to other dealers for re-rental to the consumer R.S.47:301(7)(b)	929,000.00	4%	4.26%	4%	39,575.40
4. Certain transactions involving the construction or overhaul of U.S. Navy vessels R.S. 47:301(7)(g), (14)(h)	579,350.00	4%	1.00%	4%	5,793.50
5. "Isolated or occasional" sales of tangible personal property R.S. 47:301(10)(c) Based on estimate for FYE 6/98	49,341,800.00	4%	4.26%	4%	2,101,960.68
6. School buses purchased by independent operators R.S. 47:301(10)(j)	379,500.00	4%	4.26%	4%	16,166.70
7. Admissions to athletic or entertainment events of educational institutions and membership dues of certain non-profit, civic organizations R.S. 47:301(14)(b)(i)	2,186,000.00	4%	4.26%	4%	93,123.60
8. Admissions to museums R.S. 47:301(14)(b)	1,203,600.00	4%	4.26%	4%	51,273.36
9. Sales of farm products direct from the farm by producers R.S. 47:305(A)(1)	317,000.00	4%	1.00%	4%	3,170.00
10. Materials used in the production or harvesting of crawfish and catfish R.S. 47:305(A)(5) and (6)	2,195,450.00	4%	4.26%	4%	\$ 93,526.17
11. Farm products produced by farmers and used by the farmers and their families R.S. 47:305(B)	79,000.00	4%	4.26%	4%	3,365.40
12. Articles traded in on new articles R.S. 47:301(13)(a) Based on estimate for FYE 6/98	46,912,100.00	4%	4.26%	4%	1,998,455.46

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Lafayette Parish
 Summary of Sales and Use Tax Exemptions Authorized by The Legislature
 Estimated Annual Fiscal Impact - Fiscal Year Ending 6/30/05

	* State Estimated Fiscal Impact Fiscal Year Ending June 2005 @ 1%, 3% or 4%	State Tax Rate	** Lafayette Parish Allocation	Lafayette Parish Rate 4%	Lafayette Parish Fiscal Impact
13. Sales of gasoline R.S. 47:305(D)(1)(a)	168,461,675.00	4%	4.26%	4%	7,176,467.36
14. Sales of water (other than water in containers) R.S. 47:305(D)(1)(c)	14,633,550.00	4%	4.26%	4%	623,389.23
15. Sales of electric power or energy R.S. 47:305(D)(1)(d)	190,236,050.00	4%	4.26%	4%	8,104,055.73
16. Newspapers R.S. 47:305(D)(1)(e)	2,811,900.00	4%	4.26%	4%	119,786.94
17. Sales of fertilizer to farmers R.S. 47:305(D)(1) and R.S. 47:301(10) Based on estimate for FYE 6/98	5,909,200.00	4%	4.26%	4%	251,731.92
18. Sales of natural gas R.S. 47:305(D)(1)(g)	87,801,250.00	4%	4.26%	4%	3,740,333.25
19. Materials and energy sources used for boiler fuel or to fuel the generation of electric power R.S. 47:305(D)(1)(h) Based on estimate for FYE 6/97	6,720,000.00	4%	0.50%	4%	33,600.00
20. New automobiles, new trucks, new air craft, used automobiles, and used trucks removed from inventory for use as demonstrators R.S. 47:305(D)(1)(i)	709,900.00	4%	4.26%	4%	\$ 30,241.74
21. Amounts paid by radio and television broadcasters for the rights to broadcast film, video, and tapes R.S. 47:305(F)	403,250.00	4%	4.26%	4%	17,178.45
22. Sales of and the use of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in foreign and interstate coastwise commerce R.S. 47:305.1 Based on estimate for FYE 6/98	39,874,100.00	4%	4.26%	4%	1,698,636.66
23. Sales of seeds for use in the planting of crops R.S. 47:305.3 and R.S. 47:301(10)	52,000.00	4%	4.26%	4%	2,215.20
24. Sales of pesticides to be used for agricultural purposes R.S. 47:305.8	1,742,670.00	4%	4.26%	4%	74,237.74

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Lafayette Parish
 Summary of Sales and Use Tax Exemptions Authorized by The Legislature
 Estimated Annual Fiscal Impact - Fiscal Year Ending 6/30/05

	* State Estimated Fiscal Impact Fiscal Year Ending June 2005 @ 1%, 3% or 4%	State Tax Rate	** Lafayette Parish Allocation	Lafayette Parish Rate 4%	Lafayette Parish Fiscal Impact
25. Sales of admissions to and sales of tangible personal property at certain fund-raising events sponsored by qualifying organizations R.S. 47:305.14	2,745,600.00	4%	4.26%	4%	116,962.56
26. Sales by blind persons who operate certain small businesses R.S. 47:305.15	193,800.00	4%	1.00%	4%	1,938.00
27. All outside gate admissions and parking fees at fairs and festivals sponsored by non-profit organizations R.S. 47:305.18	106,000.00	4%	4.26%	4%	\$ 4,515.60
28. Sales of monetized bullion in transaction amounts over \$1,000.00 R.S. 47:301(16)(b)(ii)	208,000.00	4%	4.26%	4%	8,860.80
29. Sales or purchases by sheltered workshops for the mentally retarded licensed by the Louisiana Dept. of Health and Human Resources R.S. 47:305.38	73,500.00	4%	4.26%	4%	3,131.10
30. Purchases, leases, and sales of services by free hospitals R.S. 47:301(7)(e),(10)(p),(18)©	48,000.00	4%	4.26%	4%	2,044.80
31. Purchases, sales, and rentals of tangible personal property by Ducks Unlimited and Bass Life and nonprofit organizations dedicated to fish and migratory waterfowl R.S. 47:305.41 and 47:305.43	74,150.00	4%	4.26%	4%	3,158.79
32. Raw materials used in a printing process R.S. 47:305.44	1,681,700.00	4%	4.26%	4%	71,640.42
33. Per diem or car hire charges and purchases or importations or freight cars, piggy-back trailers, and rolling stock R.S. 47:305.45	3,231,350.00	4%	4.26%	4%	137,655.51
34. Purchases made with food stamps and WIC vouchers R.S. 47:305.46 Per Federal Mandate	42,002,175.00	4%	4.26%	4%	\$ 1,789,292.66

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Lafayette Parish
 Summary of Sales and Use Tax Exemptions Authorized by The Legislature
 Estimated Annual Fiscal Impact - Fiscal Year Ending 6/30/05

	* State Estimated Fiscal Impact Fiscal Year Ending June 2005 @ 1%, 3% or 4%	State Tax Rate	** Lafayette Parish Allocation	Lafayette Parish Rate 4%	Lafayette Parish Fiscal Impact
35. Sales tax remitted on bad debts arising from taxable credit sales of tangible personal property and services R.S. 47:315	1,500,000.00	4%	4.26%	4%	63,900.00
36. Louisiana tax-free shopping program R.S. 51:1301-1316 FYE June 2004	618,800.00	4%	4.26%	4%	26,360.88
37. Sales of food items by youth serving organizations chartered by congress R.S. 47:301(10)(h)	163,000.00	4%	4.26%	4%	6,943.80
38. Manufacturers' rebates given to purchases of new motor vehicles R.S. 47:301(3)(e) and 301(13)(b)	12,914,450.00	4%	4.26%	4%	550,155.57
39. Sales of human tissue transplants R.S. 47:301(10)(d)	0.00	0	0.00%	4%	-
40. First \$50,000 of new farm equipment used in poultry productions R.S. 47:301(13)(c)	153,000.00	4%	0.00%	4%	-
41. Orthotic and Prosthetic devices or restorative materials prescribed by dentists for personal use R.S. 47:305(D)(1)(t) Based on estimate for FYE 6/98	340,700.00	4%	4.26%	4%	14,513.82
42. Purchases by state and local governments R.S. 47:301(8)(c)	240,102,000.00	4%	4.26%	4%	\$ 10,228,345.20
43. Electricity for chlor-alkali manufacturing process R.S. 47:301(10)(ii)	6,231,000.00	4%	0.00%	4%	-
44. Purchases of equipment by a volunteer fire Department R.S. 47:301(10)(o)	174,000.00	4%	4.26%	4%	7,412.40
45. Kidney dialysis equipment and supply purchases or rentals R.S. 47:305(G) Based on estimate for FYE 6/98	32,000.00	4%	4.26%	4%	1,363.20
46. Lease or rental of certain vessels in mineral production R.S. 47:305.19	42,500.00	4%	4.26%	4%	1,810.50

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Lafayette Parish
 Summary of Sales and Use Tax Exemptions Authorized by The Legislature
 Estimated Annual Fiscal Impact - Fiscal Year Ending 6/30/05

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47. Catalogs distributed in Louisiana R.S. 47:305.49	135,175.00	4%	4.26%	4%	5,758.46
48. Manufacturers rebates paid directly to a dealer R.S. 47:301(3)(g) and 302(13)(e)	2,442,900.00	4%	4.26%	4%	104,067.54
49. Certain educational materials and equipment used for classroom instruction R.S. 47:301(7)(f)	590,600.00	4%	4.26%	4%	25,159.56
50. Purchases of certain bibles, songbooks or literature by certain churches or synagogues for religious instructional classes R.S. 47:301(8)(d)	612,000.00	4%	4.26%	4%	26,071.20
51. Sales of newspapers by religious organizations R.S. 47:305.14	36,200.00	4%	4.26%	4%	1,542.12
52. Trucks, trailers and buses used 80% in interstate commerce R.S. 47:305.50(A) based on FYE 6/04	6,946,625.00	4%	4.26%	4%	\$ 295,926.23
53. Purchases of tangible personal property for lease and rental and purchases of motor vehicles for lease and autos for rental R.S. 47:301(10)(a)(iii) and (18)(a)(iii)	19,388,150.00	4%	4.26%	4%	825,935.19
54. vehicles for lease and autos for rental R.S. 47:301(7)(h)	110,150.00	4%	4.26%	4%	4,692.39
55. Purchases by the Society of the Little Sisters of the Poor R.S. 47:301(8)(e)	25,000.00	4%	0.00%	4%	-
56. Purchases of new research equipment by a biotechnology company R.S. 47:301(10)(a)(v)	1,326,000.00	4%	4.26%	4%	56,487.60
57. Sales of telephone directories by advertising companies R.S. 47:301(10)(t)	42,000.00	4%	4.26%	4%	1,789.20
58. Sales of cellular telephones and electronic accessories (75%) exempt R.S. 47:301(10)(v),(13)(g) and (18)(i) East Baton Rouge Parish estimate - projected statewide - based on actual audit information	3,000,000.00	4%	4.26%	4%	127,800.00

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Lafayette Parish
 Summary of Sales and Use Tax Exemptions Authorized by The Legislature
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59. Repair services performed in Louisiana when the repair is exported out of state R.S. 47:301(14)(g)(i) Local option	3,274,000.00	4%	0.00%	4%	-
60. Used manufactured homes and 54 percent of cost of new manufactured homes R.S. 47:301(16)(g)	4,444,150.00	4%	4.26%	4%	\$ 189,320.79
61. Materials used directly in the collection of blood R.S. 47:301(16)(j)	600,000.00	4%	4.26%	4%	25,560.00
62. Apheresis kits and leuko reduction filters R.S. 47:301(16)(k)	175,000.00	4%	4.26%	4%	7,455.00
63. Adaptive driving equipment and motor vehicle modification R.S. 47:305(D)(1)(u)	161,450.00	4%	4.26%	4%	6,877.77
64. Sales to nonprofit literacy organizations R.S. 47:305.14	51,000.00	4%	4.26%	4%	2,172.60
65. First \$50,000 of the sales price of certain rubber-tired farm equipment and attachments R.S. 47:305.25 Local Option	15,500,000.00	4%	0.00%	4%	-
Totals	\$ 1,000,413,770.00				\$ 41,256,619.93

* ? La. Department of Revenue

** U.S. Census Bureau - 2000 Redistricting Data
 Louisiana
 Lafayette Parish
 Lafayette Parish Percentage of La. Population

4,468,976
 190,503
4.26%

Lafayette Parish School System
Vermilion Conference Center Costs
Fiscal Year 2004-2005

Phone System	\$ 9,050
Conference Tables	18,024
Conference Chairs	22,320
Facility Renovations	<u>53,409</u>
Total:	<u>\$102,803</u>

Note: This does not include the funds approved for the offices of the Area Directors.

Vermilion Costs 04-05- 01/26/05 jbs