

# *IBERVILLE PARISH PLAQUEMINE, LA*

# 2023



# ADOPTED BUDGET NOVEMBER 15, 2022

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# 2022 Amended and 2023 Operating & Capital Budgets Iberville Parish Council



**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

**District 1** Shalanda Allen

**District 2** Chasity Easley

**District 3** Thomas E. Dominique, Sr.

**District 4** Leonard Jackson, Vice Chairman

**District 5** Steve C. Smith

**District 6** Raheem Pierce

**District 7** Ty J. Arnold

**District 8** Hunter S. Markins

**District 9** Terry J. Bradford

**District 10** Louis R. Kelley, Jr.

**District 11** Timothy J. Vallet

**District 12** Matt Jewell, Chairman

**District 13** Bart B. Morgan

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**2023 Operating and Capital Budgets**

**TABLE OF CONTENTS**

<u>Description</u>	<u>Page</u>	<u>Description</u>	<u>Page</u>
<u>INTRODUCTION AND OVERVIEW</u>		<u>Departmental Information</u>	
President's Policy Statement	A	Position Summary Schedule	99
Vision & Goals Introduction	B	<u>General Fund</u>	
Legal Authorization	D	Department Descriptions	103
Distinguished Budget Award	G	General Fund Budget Detail	125
Acknowledgements	H	General Fund Budgetary Comments	143
Budget Message	1	<u>SPECIAL REVENUE FUNDS</u>	
<u>FINANCIAL STRUCTURE, POLICY AND PROCESS</u>		Department Descriptions	148
Organizational Chart	13	Special Revenue Funds Budget Detail	164
Fund Structure Chart	14	Special Revenue Funds Budgetary Comments	209
Budget Process	16	<u>ENTERPRISE FUNDS</u>	
Budgetary Structure	17	Overview of Fund Structure - Enterprise Funds	215
Financial Policies	23	Sales Tax Department Budget Detail	216
Legal Requirements	24	Utility Department Budget Detail	217
<u>FINANCIAL SUMMARIES</u>		<u>STATISTICAL INFORMATION</u>	
Consolidated Re-Cap	25	Iberville Parish History	222
Combined Budget Summary: General Fund	28	Iberville Parish Map	223
Combined Budget Summary: Special Revenue Funds	29	<i>Financial Trends</i>	
Combined Budget Summary: Debt Service Funds	38	General Government Expenditures by Function	224
Combined Budget Summary: Capital Projects Funds	39	Expenditures by Function (Graph)	225
Combined Budget Summary: Enterprise Funds	42	Summary of Expenditures by Department	226
Budget Summary - All Funds	43	<i>Revenue Capacity</i>	
Fund Balances	77	Ad Valorem Tax Data	230
Fund Balance (Graph)	80	Ad Valorem Tax Data (Graph)	231
Govt. Funds - Changes in Fund Balances	81	Assessed and Est Value Taxable Property	232
Govt. Funds - Changes in Fund Balances (Graph)	82	Property Tax Levies and Collections	233
General Govt. Revenues By Source	83	Principal Taxpayers	234
General Govt. Revenues By Source (Graph)	84	Principal Taxpayers (Pie Chart)	235
<u>Capital Project Funds</u>		<i>Debt Capacity</i>	
Overview of Fund Structure - Capital Project Funds	85	Maximum Millage Report	236
5 year Capital Improvement Budget	86	Ratio of Net General Bonded Debt	237
Capital Improvement Funds Budget Detail	87	Ratio of Annual Debt Service	238
<u>Debt Service Funds</u>		<i>Demographic and Economic Factors</i>	
Overview of Fund Structure - Debt Service Funds	92	Demographic Statistics	239
Debt Service Funds Budget Detail	93	Iberville Parish Population Trends (Graph)	240
Indebtedness Statement	97	Iberville Parish Unemployment Rate (Graph)	240
Legal Debt Margin	98	<u>GLOSSARY</u>	
			241



# Introduction And Overview



# PRESIDENT'S POLICY STATEMENT

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## 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

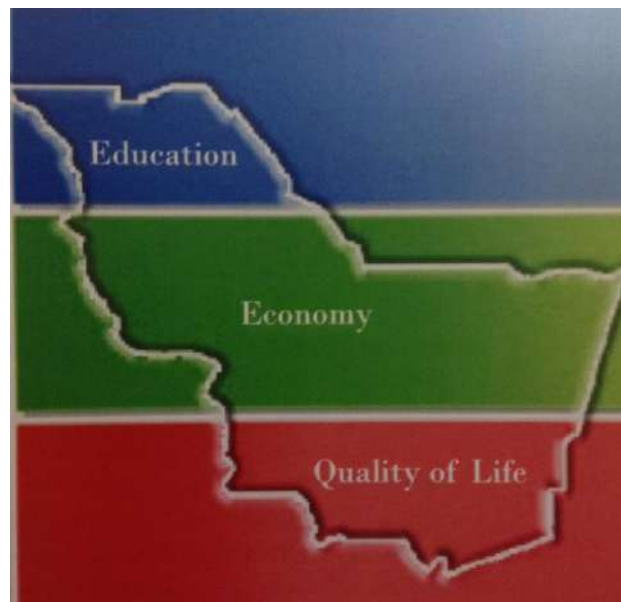
The Iberville Parish Government covers general parish government functions, including the legislative and executive branches of parish government. Our functions include Public Safety, Public Works, Health and Welfare, Culture and Recreation, Economic Development, and the basic utilities of sewer, gas,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

## 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 that defines the community's dream for the future of the parish. The *Goals* take the *Vision* and break it into individual elements that needs addressing in order to attain the "dream." Each goal is analyzed with regard to the following:

- 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:



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 states 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 that will afford every citizen the opportunity to reach his or 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.

**Objective 1:** Continue to discuss and evaluate with residents and officials to improve housing opportunities.

**Objective 2:** Increase planning to encourage new businesses.

**Objective 3:** Continue to provide maintenance to parish roads and drainage system to ensure infrastructure is safe for all.



STATE OF LOUISIANA  
PARISH OF IBERVILLE

ORDINANCE IPC # 012-22

**ORDINANCE TO ADOPT THE FISCAL YEAR 2023 OPERATING AND CAPITAL  
IMPROVEMENT BUDGET AND THE AMENDED 2022 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, 2023 through December 31, 2023.

WHEREAS, the 2022 amended and 2023 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 15<sup>th</sup> day of November 2022, at 6:00 P.M.

WHEREAS, the Iberville Parish Department of Finance has submitted for appropriation requests to the State of Louisiana, Division of Administration, all requests for capital outlay funding for Parish projects, the Governor's Office of Rural Development, Department of Transportation & Development, Department of Labor, Department of Military Affairs, and Department of Health & Hospitals, and while it is not presently known if the requests will be approved and funded, the State funds shall be included in the 2023 budgets to the extent such funds are received by the Iberville Parish Council.

WHEREAS, the 2022 amended budget and the 2023 Operating and Capital Improvement budgets having been duly submitted for public hearing on the 15<sup>th</sup> day of November 2022.

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

"That the 2023 Operating and Capital Improvement budgets for the Iberville Parish Council be approved and adopted as amended.

"That the 2022 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, 2023, in accordance with law."

The foregoing ordinance which was previously introduced at the meeting of the Iberville Parish Council on October 18, 2022 and a summary thereof having been published in the official journal on October 27, 2022, the public hearing on this ordinance held on the 15<sup>th</sup> day of November, 2022, 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 Kelley, and seconded by Councilman Smith, having been duly submitted to a vote, the ordinance was duly adopted by the following yea and nay vote on roll call:

YEAS: Allen, Easley, Dominique, Jackson, Smith, Pierce, Markins, Bradford, Kelley, Morgan.

NAYS: None.

ABSTAIN: None.

ABSENT: Arnold, Vallet.

The ordinance was declared adopted by the Chairman on the 15<sup>th</sup> day of November, 2022.



IBERVILLE PARISH COUNCIL

BY: Matthew H. Jewell  
MATTHEW H. JEWELL, CHAIRMAN

ATTEST:

Macy Williamson  
MACY WILLIAMSON, CLERK

CERTIFICATE

I, Macy Williamson, 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 15<sup>th</sup> day of November, 2022.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Parish of Iberville, State of Louisiana, on this 15<sup>th</sup> day of November, 2022.

Macy Williamson  
MACY WILLIAMSON  
IBERVILLE PARISH COUNCIL CLERK

I, Macy Williamson, 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 16<sup>th</sup> day of November, 2022 at 12:00 P. M.

Macy Williamson  
MACY WILLIAMSON  
IBERVILLE PARISH COUNCIL CLERK

I, J. Mitchell Ourso, Jr., Parish President, do hereby acknowledge receipt of the above ordinance on the 16<sup>th</sup> day of November, 2022 at 12:00 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 16<sup>th</sup> day of November, 2022.  
(If vetoed attach veto statement.)

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

I, Macy Williamson, Council Clerk of the Iberville Parish Council, hereby certify that the above ordinance was received by me from the Parish President, J. Mitchell Ourso, Jr., on the 16<sup>th</sup> day of November, 2022 at 12:00 P. M.

A handwritten signature in blue ink that reads "Macy Williamson". The signature is written in a cursive style with a horizontal line underneath the name.

MACY WILLIAMSON  
IBERVILLE PARISH COUNCIL CLERK



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Iberville Parish Council  
Louisiana**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morill*

Executive Director



# ***SPECIAL ACKNOWLEDGEMENTS***

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**Tricia Mullins**  
Payroll Coordinator

**Chantal Hidalgo**  
Purchasing Agent

**Angela Collins**  
Accounts Payable

**Dinesha Fernandez**  
Budget Analyst

**Lane Neely**  
Accounts Receivable

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J. MITCHELL OURSO, JR.  
PARISH PRESIDENT  
MATTHEW H. JEWELL  
CHAIRMAN  
LEONARD JACKSON, SR.  
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:  
SHALANDA L. ALLEN  
DISTRICT 1  
CHASITY B. EASLEY  
DISTRICT 2  
THOMAS E. DOMINIQUE, SR.  
DISTRICT 3  
LEONARD JACKSON, SR.  
DISTRICT 4  
STEVE C. SMITH  
DISTRICT 5  
RAHEEM T. PIERCE  
DISTRICT 6  
TY J. ARNOLD  
DISTRICT 7  
HUNTER S. MARKINS  
DISTRICT 8  
TERRY J. BRADFORD  
DISTRICT 9  
LOUIS R. KELLEY, JR.  
DISTRICT 10  
TIMOTHY J. VALLET  
DISTRICT 11  
MATTHEW H. JEWELL  
DISTRICT 12  
BART B. MORGAN  
DISTRICT 13

October 18, 2022

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 2023.

Even with the continued national health and economic crisis due to the COVID-19 pandemic, the economy of Iberville Parish has remained steady during 2022. Our sales/use tax collections have remained elevated through October of 2022 and property taxes have risen during 2022 with expectations of flattening for 2023. Petrochemical plant expansion and maintenance continue to increase leading to stable taxable values on the parish property tax rolls. We expect Sales/Use taxes to continue to remain steady during 2023 through 2025.

## 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. Both active and proposed plant expansions continue to affect our revenue forecast methodology, as well as, the economic condition of Iberville Parish as a whole. We believe that Iberville will continue to see an increased level of Sales\Use tax collections during 2023. Low natural gas prices continue to contribute to decreased petrochemical industry production cost, but plant expansions have increased. The rise in the cost of natural gas has continued into 2022 with an expected continuation into 2023. Natural gas prices are tied strongly to the global economy.

During our most recent fiscal year there have been several industrial Property Tax exemptions that begin to expire. This will have a positive impact on property tax collections for many years to come. Iberville Parish continues to study the outcome of those expirations, as well as the economic impact.

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*An Equal Opportunity Employer*

Imagine  Iberville!

The Iberville Parish Council voted to adopt the assessor’s millage rates as presented. The adjusted rates for the year are as follows:

<u>Purpose</u>	<u>Adj. Rate</u>	<u>Max Rate Allow.</u>
General Alimony	2.49	2.49
General Alimony within City Limits	1.24	1.24
Iberville Parks and Recreation	2.99	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	6.78	6.78
Fire District No. 1	3.95	3.95

The Iberville Parish Assessor completed a property tax re-assessment and presented adjusted rates to the Parish Council in July of 2021. The next re-assessment will take place during 2024.

### **Comments on Operations**

#### ***Solid Waste Program***

During 2022, Iberville negotiated an end to the Pelican Waste boom truck contract. The Parish residential waste services contract with Pelican Waste which amounted to \$2,198,276 for 2022.

Should the cost for the disposal of solid waste drastically increase due to regulatory requirements and/or CPI increases, Iberville maintains a minimum of year of operating fund balance within the Solid Waste Fund. This would give us ample time to come up with an alternate plan on cutting services and/or raising revenue. The current projected ending fund balance for 2022 is \$11,284,263. Iberville administration has proposed a balanced budget for 2022.

#### ***Sales \ Use Tax***

Iberville Parish levies a 3% Sales\Use tax parish wide (2<sup>2/30</sup>% within the municipal limits of St. Gabriel) that is collected for the following purposes:

1. 52.25% 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% of a 1% sales tax or .5225% for General Purposes which are budgetary earmarked for General Expenditure as well as:
    - a. Debt Service on DHH Water Revenue Bonds
  3. 62.0439% of a 2/3% sales tax or .4135% for General Purposes and Fire Protection.
  4. 100% of a 1/3% sales tax to be used strictly for Solid Waste Collection.

We have projected sales\use tax to decrease from \$27,165,141 in 2022, to \$25,347,872 in 2023. The projected decrease is cyclical in nature. We continue to experience healthy economic environment surrounding our Petro-Chemical industry. 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:

- 2023 – 3%
- 2024 – 3%
- 2025 – 3%
- 2026 – 3%
- 2027 – 3%

***Property Tax***

Iberville Parish levied an average of 18.72 mills parish-wide that is projected to generate \$12,395,000 for 2023, which is an increase from 2022. There was an increase in actual property tax collections for 2022 because of an increase in assessed values. We project 2023 to be about the same. Property taxes fund General Government, Public Safety, Public Works, Economic Development, Health, Public Building Maintenance, Drainage Maintenance and Fire Protection.

**Schedule of 2022 property tax authorized millage rates:**

Primary Government:

	<u>Authorized</u>	<u>2022 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
Parks and Recreation	3.00 mills	2.99 mills

Component Units:	<u>Authorized</u>	<u>2022 Levy</u>
Library	4.00 mills	4.00 mills

**Schedule of additional 2022 property tax authorized within Fire Protection Districts:**

	<u>Authorized</u>	<u>2022 Levy</u>
Fire District No. 1	3.95 mills	3.95 mills
Fire District No. 2	6.78 mills	6.78 mills

***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 that may be seen, weighed, measured, felt or touched, or as any other manner perceptible to the senses. In addition to a sales tax, Louisiana poses a use tax on items purchased in other states, but brought into Louisiana for use, consumption, distribution, and storage for use in consumption.

***Employee Benefits***

*Health Insurance*

Health insurance premiums did not increase during 2022. We do expect an increase during 2023. 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 2022 is \$600 for the employer and the balance for the



employee for single coverage currently is \$152.08/month or \$283.62/month depending on plan selection.

*Retirement Contributions*

The 2022 employer’s contribution rate to the Parochial Employees’ Retirement System (PERS) was certified at 11.50% by the system’s Board of Trustees. The 2023 employer’s required contribution rate to the system is 11.50%. This budget provides funding at this level. The employee contribution rate will remain at 9.50% in 2023.

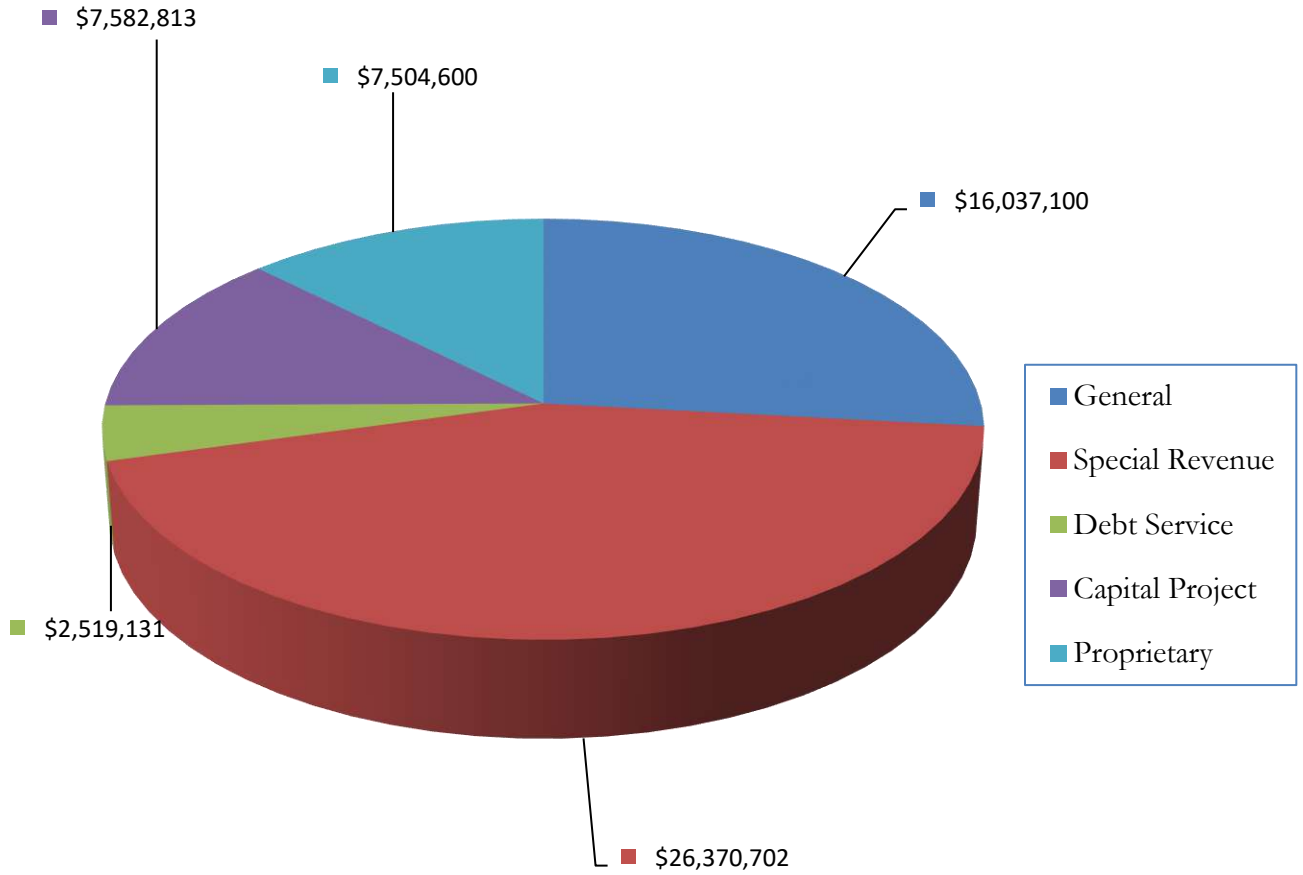
***Summary of All Funds***

The proposed budget for the year 2023 including all funds, exclusive of transfers between funds, is \$60,014,346. This represents a total decrease of 8.26% from year 2022. The chart below depicts a comparison between the 2023 and 2022 budgets by fund type.

**Appropriations – All Funds  
2023 compared to 2022**

	<b>2023 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget Over (Under) 2022 Budget</b>	
<b>Fund Type</b>	<b><u>Amount</u></b>	<b><u>Amount</u></b>	<b><u>Amount</u></b>	<b><u>Percent</u></b>
General	\$ 16,037,100	\$ 16,001,257	\$ 35,843	.23%
Special Revenue	26,370,702	29,642,884	(3,272,142)	(12.40%)
Debt Service	2,519,131	2,544,119	(24,988)	(.99%)
Capital Project	7,582,813	9,750,000	(2,167,187)	(28.58%)
Proprietary	<u>7,504,600</u>	<u>7,034,150</u>	<u>470,450</u>	6.27%
	<b>\$ 60,014,346</b>	<b>\$ 64,972,410</b>	<b>\$ (4,958,064)</b>	<b>(8.26%)</b>

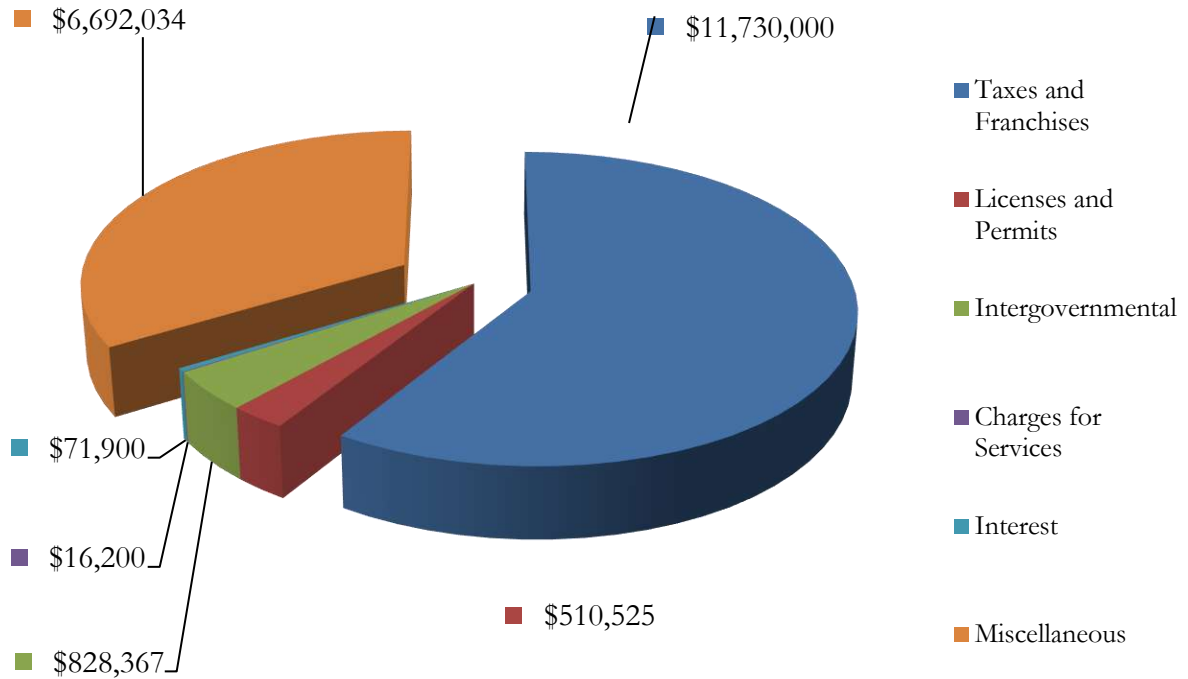
**Total 2023 Appropriations by Fund Type  
Excluding Transfers between funds \$60,014,346**



**General Fund**

As shown above, the General Fund makes up 28.4% of our total budget for 2023. The general fund provides funding for general operations of the government and includes most revenue that is not legally dedicated for a specific purpose.

*2023 General Fund Sources of Revenue \$19,849,026*



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 will remain about the same for 2023. Property taxes usually increase by an average of 2% per year if the Parish Council rolls the millages to the amount authorized by proposition.

The total appropriations for the General Fund 2023 Annual Operating Budget decreased by \$35,843 compared to the 2022 Budget.

**Appropriations – General Fund  
2023 compared to 2022**

<b>Function</b>	<b>2023 Budget</b>	<b>2022 Amended Budget</b>	<b>2023 Budget Over (Under) 2022 Budget</b>	
General Government	\$ 8,519,884	\$ 8,483,552	\$ 36,332	.96%
Public Safety	2,474,767	2,615,866	(141,099)	(5.40%)
Public Works	1,896,783	1,826,095	70,668	3.87%
Health and Welfare	1,729,991	1,676,038	53,953	3.21%
Culture and Recreation	850,663	707,880	142,783	20.17%
Economic Development	330,012	328,490	1,522	.46%
Capital Outlay	235,000	1,254,630	(1,019,630)	(81.27%)
Debt Service	-	-	-	
	<u>\$16,037,100</u>	<u>\$16,892,851</u>	<u>(\$ 855,751)</u>	<u>(5.07%)</u>

**Debt Management**

Iberville Parish refunded portions of both the 2007 and 2009 road improvement bonds in the amount of \$10,410,000. The bond interest ranges from .82% to 2.25% due semiannually through February 1, 2027. As of October 18, 2022, \$5,553,530 of this debt remains outstanding.

Iberville Parish did not enter into any new capital lease purchasing agreements during 2023. \$913,646 is outstanding on the 2015 Medical equipment lease, the 2018 digital water meter lease and the 2018 Fire District 2 pumper truck lease. Iberville Parish treats all capital lease agreements as traditional loans.

On October 18, 2022 Iberville Parish has \$19,433,253 in primary government debt. \$12,633,253 of this debt was due to sales tax revenue bonds, \$5,565,000 in water revenue bonds and \$1,235,000 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 goals for 2023 are continuing to improve parish drainage and potable water quality throughout the parish. Specifically through dredging and stream restoration projects, as well as drilling of new well for drinking water. Those improvements have been financed by a combination of Grants, 2022/2023 Sales Tax Collections and Fund Balance. We have various other Capital Improvement projects that have been rolled over from the 2022 budget to the 2023 budget. The majority of these projects were put on hold because of the uncertainty of revenues during the COVID 19 crisis and price increases. This delay in Capital Improvement projects had an effect on Fund Balance carried forward from excess in 2020. The Iberville Parish Solid Waste Fund will increase its budgeted fund balance for 2023. 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 2023 budget also includes a General Fund budget that does not utilize existing fund balance. Because of an increase in 10 year exemption roll-off values during 2022, property taxes will increase through 2023. We had no material fund decreases in our Special Revenue Funds and our General Fund for 2022.

## **Relevant Financial Policies**

The Iberville Parish government strives to adhere to both its short term and 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 and policies have been developed to ensure that our citizens are guaranteed a high level of service with the least amount of cost. Iberville has implemented two main policies to ensure financial stability. These two policies are as follows:

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

Iberville Parish adheres to financial accounting policies and procedures and continues to update those policies accordingly.

## **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 level out from 2022 and 2023. 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. The cycle began an upturn trend during 2019. We feel as if we reached the peak of this cycle in 2020 with taxes continuing to level through 2022 and 2023. 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 2022 operating budget expenditure total is \$44,542,253 and the 2023 operating budget expenditure total is \$44,268,336 for a net decrease of \$273,917.

Capital budgeted expenditures have increases from a 2022 amended budget amount of \$22,629,880 to a 2023 budgeted amount of \$15,746,010. This is a decrease of \$6,883,870 from the 2022 amended budget. The majority of this decrease is related to the completion of the Belleview Park Project in 2022.

Debt Service of principal and interest have decreased from a 2022 amended budget amount of \$3,017,058 to a 2023 budget amount of \$2,950,281. This decrease of \$66,777 was due to payment terms on principal and less debt outstanding effecting corresponding interest payments.

### **Priorities for the 2023 Budget Year**

Iberville Parish is projecting a leveling in Sales\Use Tax collections for 2023 and 2024. Because of strengthened fund balances over the last 3 years Iberville is expected to continue to operate at current service levels.

Iberville Parish continues its partnership with Ochsner to serve as the operator of the Iberville Medical Facility. The parish meets with Ochsner on a quarterly basis to discuss the operations of the facility and its services to Iberville residents.

Iberville Parish continues to strive toward improving our water distribution system throughout the parish. The parish has spent over 12 million dollars in the last 7 years constructing facilities to deliver quality water throughout the parish.

Iberville Parish is committed to making our Parks and Recreation Department the best it can be by maintaining and upgrading facilities. We have implemented performance measures and goals that will help our department offer programs that will appeal to all residents of Iberville. The completion of Belleview Park during 2022, St. Gabriel Park in 2023 and Bayou Blue Park in 2023 will provide residents with a paramount recreation experience.

## Capital Projects for 2023

Iberville Parish will expend \$15,766,010 for capital outlay projects for 2023. Some of the major projects and the long term impacts are included in the 2023 budget are as follows:

1. Iberville Parish has budgeted \$1,250,000 to complete park improvements in St. Gabriel and Bayou Blue. These improvements include playgrounds, walking trails, tennis courts, improved parking and a salute to military veterans. The project is budgeted in the Iberville Parish Capital Improvement Fund.
2. We have budgeted \$3,950,000 on water related projects, infrastructure, loss of revenue and COVID-19 protocol modifications and sanitation for 2023. This is funded by the Federal Government through the American Rescue Plan. Our operating budget will not be effected by these expenditures. The projects will greatly increase the supply of water and help with the cost of combating COVID-19.
3. Iberville has budgeted \$350,000 in our Parish Transportation fund to fund our ongoing road crack sealing program for 2023. Crack sealing is an integral part of ensuring that we extend the life of our asphalt roadways to the fullest extent.
4. Included in our road budget is \$2,000,000 for scheduled capital maintenance of various roads throughout the parish.
5. Iberville has also budgeted \$200,000 for repairs at our Ochsner Medical Facility. These repairs are funded through rent paid to Iberville Parish from Ochsner for use of the building. This project impacts the operating budget by increasing extending the life of the Medical Facility and enhances rent payments made to the parish.
6. Iberville has included a \$832,813 carryover to expand and improve Belleview Park. This project impacts the operating budget by increasing maintenance and provide additional recreation. The project is funded through revenue bonds and available cash with an expected completion date of December 31, 2022.
7. We have also re-budgeted \$1,000,000 for East Iberville Drainage Improvements and \$200,000 for drainage equipment. The project impacts the operating budget by improving drainage and decreasing maintenance.
8. Iberville has budgeted \$2,500,000 for various drainage projects including but not limited to dredging, the completion of Price Street Canal and Bayou Paul Stream Restoration. These projects have little or effect on the operating budget. They increase water flow and help to protect against flooding during extreme rain events. Maintenance costs will increase over time due to culvert cleanouts and brush removal in future years.
9. Iberville has included \$1,500,000 for the construction of a warehouse to facilitate storage of files and surplus capital assets. This project increases the operating

budget. Maintenance costs will increase over time due to the ongoing maintenance of grounds, utilities, and facility.

10. We have included \$450,000 for the purchase of vehicles and equipment during 2023. These purchases will lower maintenance cost by retiring old vehicles/equipment with new ones. These purchases will be made from the Vehicle Replacement Fund.

The addition of capital outlay as assets on the balance sheet does 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.

### **Strategic Goals and Strategies**

Iberville Parish continues to strive toward achieving the goals laid out by the Iberville Master Plan. The North Iberville Parish Welcome Center continues to act as an active conduit for tourism into Iberville Parish. In addition to tourism, Iberville continues to maintain and operate aqua-cultural recreational boat launches to access the crown jewel of Iberville parish, the Atchafalaya Basin. Through increased sales/use tax collections Iberville has continued to provide for well-maintained roadway system and infrastructure. These are all in compliance with the Iberville Parish Master Plan. Citizens of the Parish are kept apprised of our progress through a parish-wide quarterly newsletter that is received through mail to each home.

### **Distinguished Budget Presentation**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Iberville Parish Council, Louisiana**, for its Annual Budget for the fiscal year beginning **January 01, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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

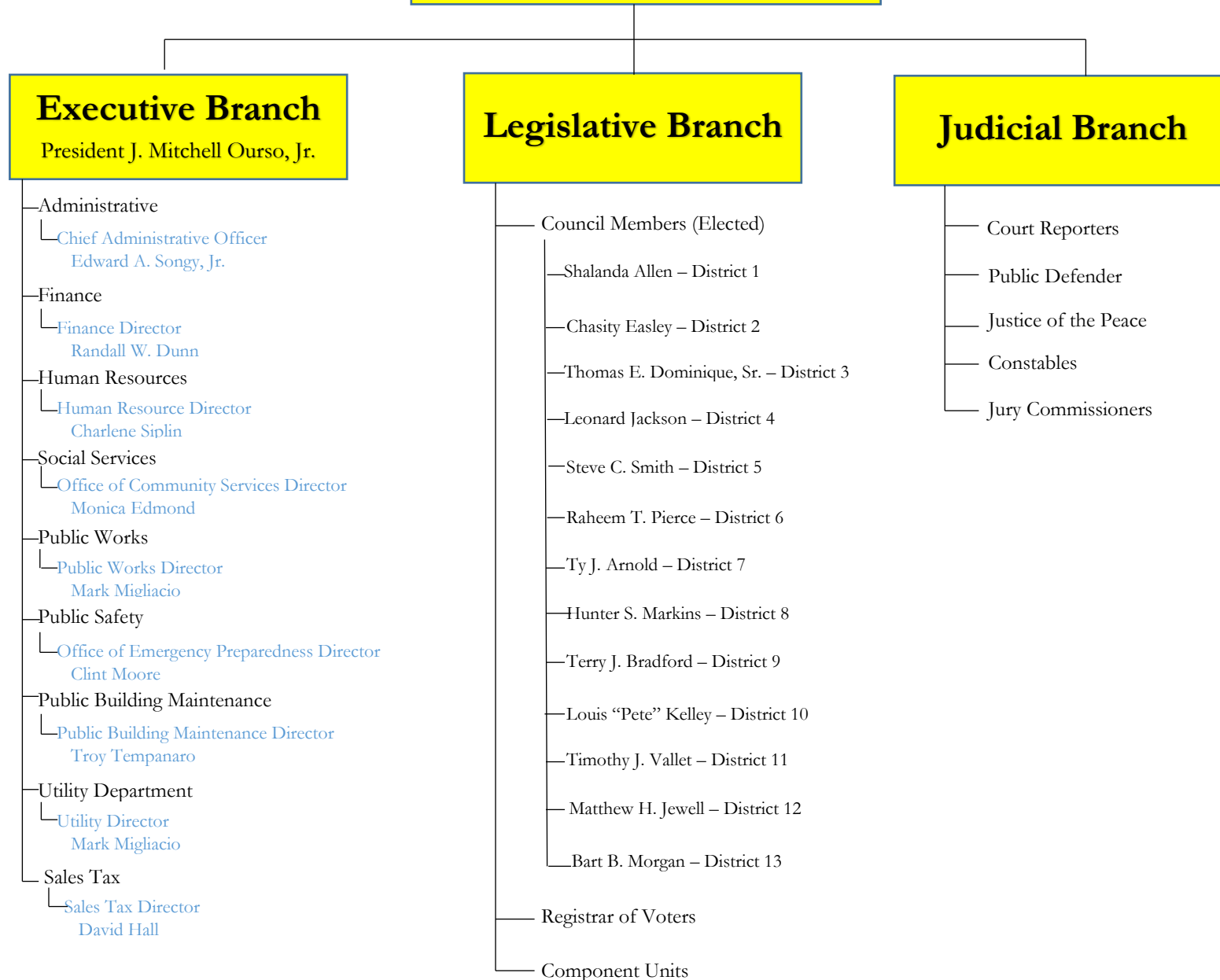


# Financial Structure Policy and Process

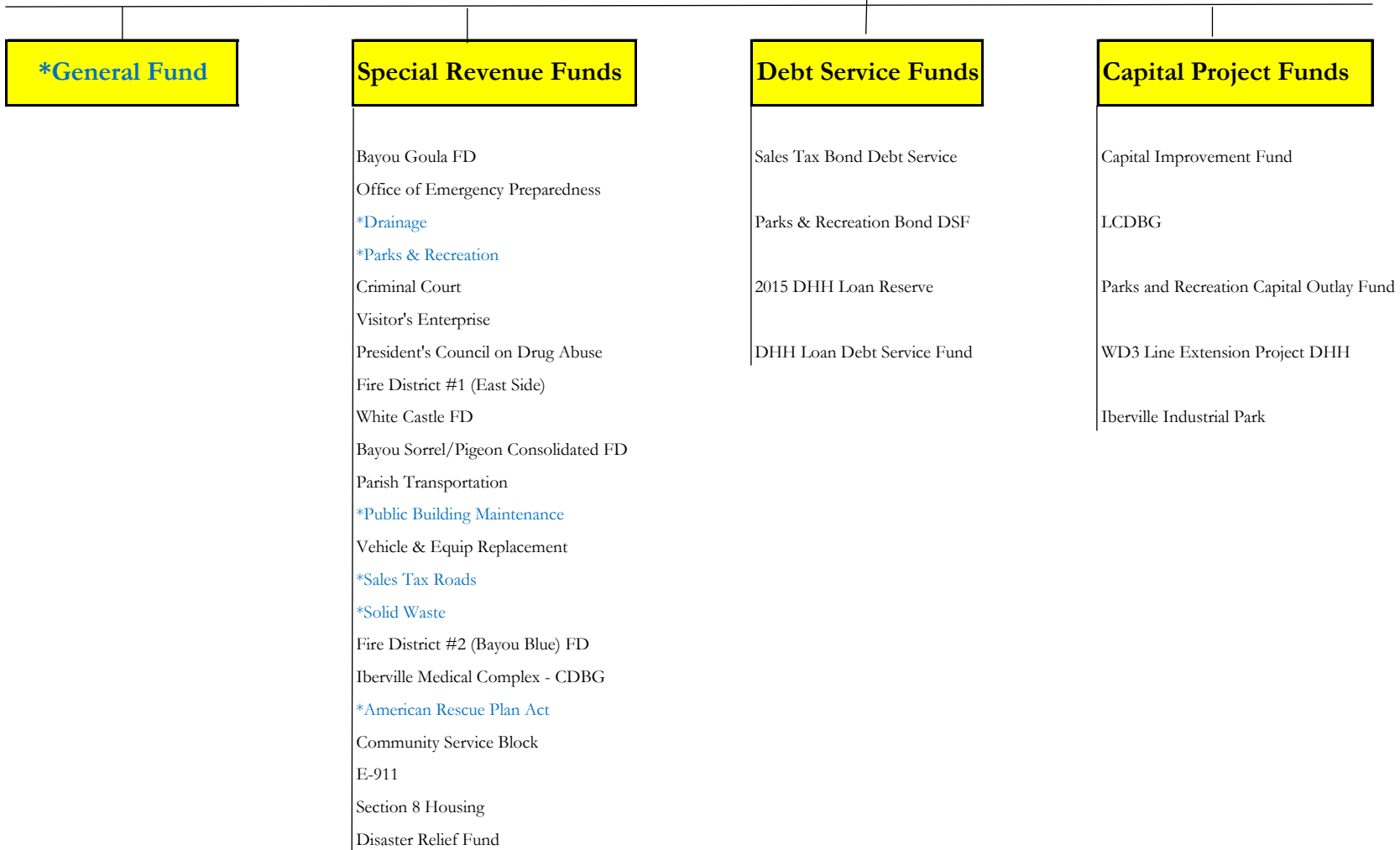


# ORGANIZATIONAL CHART

## Citizens of Iberville Parish



# GOVERNMENTAL FUNDS



\* Major Funds

**All Government Funds are budgeted for on a modified accrual basis.**

**PROPRIETARY FUNDS**

UTILITY

All Proprietary Funds are budgeted for on a full accrual basis.

**FIDUCIARY FUNDS**

SALES TAX

All Fiduciary Funds are budgeted for on a modified accrual basis.

## 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 provides an overall view of the budget process, and can help to ensure that all aspects are considered, and that adequate time devoted to meet deadlines. The budget calendar for the development of the 2023 Annual Operating Budget was as follows:

July 8, 2022	Letters sent from the Parish President's Office to supervisors, directors, and coordinators seeking their departmental budget request
August 18, 2022	Deadline for submitting budget requests
September 30, 2022	Compilation of proposed budget sent to Parish President for review
October 18, 2022	Proposed budget submitted to Parish Council
November 15, 2022	Parish Council approval of proposed budget
January 1, 2023	Operating Budget effective

All departments and agencies received budget request packets in July 2022. Each department was to review prior year spending and provide a forecast of what is anticipated for future spending. They were also asked to schedule a meeting with the finance director to discuss the departmental plans for the next year.

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

- 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 partially funded 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.

- ❖ 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 owned 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 for the senior citizens of the Parish.
- 
- 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 people of each district elect the council members. Those elections are the sole responsibility of the *Registrar of Voters Office*. This office maintains all voter information and official election documents.
  - The Parish provides some funding 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.



- Several organizations receive operating grants because they provide services to the citizens of this parish. The Parish Council does not govern the following organizations: *District Attorney Expense Fund, Plaquemine City Court and City Marshall, Coroner's Office, Battered 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* and the *Utility Department*. The Utility Department reimburses the parish on a monthly basis. 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 fund themselves completely. 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. All departments within the parish contribute to this fund. This fund is budgeted within the General Fund.

Special Revenue Funds 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. Iberville Parish has 22 special revenue funds for the 2022 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:

- ❖ *Bayou Goula Fire Department Fund* accounts for the operation of the volunteer fire department in the Bayou Goula area. A state two percent fire insurance rebate program provides financing along with transfers from the General Fund for their pro-rata share of the sales tax revenue and interest earnings.
- ❖ *Office of Emergency Preparedness Fund* accounts for the public protection during emergencies. Pro-rata appropriations from municipalities within the parish, Parish Council and a federal matching grant for administrative costs from the Federal Emergency Management Agency provides financing for this department.
- ❖ *Drainage Fund* is the government's primary fund for maintenance of drainage facilities throughout the parish. A parish-wide property tax revenue supports the funding for this department.
- ❖ *Parks & Recreation Fund* accounts for the maintenance and the day-to-day operations of all parks located within the Parish's six (6) municipalities.
- ❖ *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.

- ❖ *Visitor 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.
- ❖ *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. Grants and transfers from the General Fund provide financing for this department.
- ❖ *Fire District #1 (East Side) Fund* accounts for the operations of the fire department in the eastern portion of the parish. Ad valorem taxes and a transfer from the General Fund for their pro-rata share of the sales tax revenue provides the major financing to this department.
- ❖ *White Castle Fire Department Fund* accounts for the operation of the fire department in the White Castle area. Financing is provided by a transfer from the General Fund for their pro-rata share of the sales tax revenue and a state two per cent fire insurance rebate program.
- ❖ *Bayou Sorrel/Pigeon Consolidated Fire Department Fund* accounts for the operation of the volunteer fire department in the Bayou Sorrel and Bayou Pigeon areas. A state two (2%) percent fire insurance rebate program provides financing along with transfers from the General Fund for their pro-rata share of the sales tax revenue, and interest earnings.
- ❖ *Parish Transportation Fund* accounts for the maintenance of all parish roads. The State of Louisiana Parish Transportation Fund and interest earnings provides the major financing for this department.
- ❖ *Public Building Maintenance Fund* provides funds to maintain all public buildings owned by the Parish. Such buildings include, but are not limited to, the parish courthouse, the parish jail, the health unit, the multipurpose center, the maintenance barn, and the animal control shelter. These funds come from ad valorem taxes and sales taxes.
- ❖ *Vehicle & 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. Parish-wide sales tax revenue supports the funding for this department.

- ❖ *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 ensure that the needs of all residents are met.
- ❖ *Fire District #2 (Bayou Blue) 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 (2%) percent fire insurance rebate program.
- ❖ *Iberville Medical Complex CDBG Fund* accounts for the operations of the Iberville Ochsner Medical Center. Major financing is provided by revenue with a rental agreement between the Iberville Parish Council and Ochsner Medical Center.
- ❖ *American Rescue Plan Act Fund* accounts for the funds received for Covid19 reimbursement.
- ❖ *Community Service Block Grant Fund* program accounts for federal funds that are used to reduce the causes and consequences of poverty within a community.
- ❖ *E-911 Fund* accounts for the 911-telephone enhancement project. User fees assessed on residential telephone service provide major financing.
- ❖ *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*

**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* – This fund is used to service all debt, principal, and interest, associated with the 2016 issuance of \$10,140,000 in Revenue Bonds.
- ❖ *Parks and Recreation Bond Debt Service Fund* - This fund is used to service all debt, principal, and interest associated with the 2021 revenue bonds for construction of Belleview Park.
- ❖ *2015 DHH Loan Reserve Fund*. This reserve was not required to be fully funded until the end of the three-year drawdown period. We decided to fully fund the reserve in year one. The reserve total is \$236,189.
- ❖ *DHH Loan Debt Service Fund*. This fund is used to hold equivalent of one year's debt service, principal and interest. Iberville began making sinking fund payments in

October of 2015. Those payments are designed by bond covenants to make sure that the debt is deposited and available in timely manner.

**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* accounts for small capital outlay projects funded solely through parish resources.
- ❖ *Parks and Recreation Capital Outlay Fund* accounts for capital outlay projects funded by transfers from the Parks and Recreation Special Revenue Fund, General Fund, the Capital Improvement Fund and loan proceeds.
- ❖ *LCDBG* accounts for the cost of the sewer system rehabilitation project located within the parish of Iberville. Major financing for these projects is provided by federal grant revenue.
- ❖ The *Utility Department Line Extension Project DHH Fund* - accounted for all capital outlay in association with the \$8 million-dollar DHH loan. This fund accounted for all outlay on the Utility Department water line enlargement project and tank raising which has been completed in 2021.
- ❖ *Iberville Industrial Park Fund* is a capital outlay fund that carries a fund balance that exists of sale of property. These funds are budgeted on infrastructure enhancements as new tenants become available.

**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.

- ❖ Utility - 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 is self-supported by the sale of natural gas and water.

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.

**Fiduciary Funds** are used to account for operations that are held in an agency capacity for others and cannot be used to support the parish's own programs.

- 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.

## FINANCIAL POLICIES

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

### *Basis of Budgeting*

Except for the enterprise fund, 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 enterprise fund is prepared on full accrual basis of accounting.

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 lapses 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 that 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.

### *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 2021 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 that comes available during the year. The council must issue a budget ordinance to supplement the budget.
- An Emergency appropriation that 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.

# Financial Summaries





**Iberville Parish Council**  
 Plaquemine, Louisiana  
**CONSOLIDATED RECAP**  
 2023 Budget  
 (2022 Original Budget)

	<u>Governmental Fund Type</u>					<u>Proprietary Fund Type</u>		
	General Fund	Spec Rev Fund	Debt Service	Cap Proj Fund	Total Gov. Funds	Sales Tax Dept	Parish Utiliy Dept	Total Prop Fund
	2022 Original Budget	2022 Original Budget	2022 Original Budget	2022 Original Budget	2022 Original Budget	2022 Original Budget	2022 Original Budget	2022 Original Budget
<u>REVENUES</u>								
Taxes & Franchises	\$ 8,810,000	\$ 18,077,692	\$ 2,045,141	4,100,000	\$ 33,032,833	\$ 910,150	\$ -	\$ 910,150
Licenses & Permits	555,525				555,525			-
Intergovernmental Revenues	1,119,847	4,100,068		-	5,219,915			
Fines & Forfeitures	16,200	255,000			271,200			
Fees Charges and Commissions	61,600	2,413,869			2,475,469		7,093,450	7,093,450
Use of Money and Property	12,000	8,000	-	500	20,500		17,500	17,500
Miscellaneous Revenues	6,518,006	412,500			6,930,506		26,600	26,600
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>17,093,178</u>	<u>25,267,129</u>	<u>2,045,141</u>	<u>4,100,500</u>	<u>48,505,948</u>	<u>910,150</u>	<u>7,137,550</u>	<u>8,047,700</u>
<u>EXPEDITURES</u>								
Housing Assistance Payments								
General Government	8,486,111	1,804,399			10,290,510	910,150		910,150
Public Safety	2,391,786	2,625,777			5,017,563			
Public Works	1,759,490	9,208,506			10,967,996		6,969,150	6,969,150
Health & Welfare	1,891,807	1,355,060			3,246,867			
Culture & Recreation	485,139	2,407,913			2,893,052			
Economic Development	326,924	73,608			400,532			
Other Expenditures								
In Kind								
Capital Outlay	660,000	11,727,631		9,750,000	22,137,631		65,000	65,000
Debt Service								
Principal		386,631	2,039,000		2,425,631			
Interest		53,359	505,119		558,478			
Paying Agent Fees	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>16,001,257</u>	<u>29,642,884</u>	<u>2,544,119</u>	<u>9,750,000</u>	<u>57,938,260</u>	<u>910,150</u>	<u>7,034,150</u>	<u>7,944,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,091,921</u>	<u>(4,375,755)</u>	<u>(498,978)</u>	<u>(5,649,500)</u>	<u>(9,432,312)</u>	<u>-</u>	<u>103,400</u>	<u>103,400</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating Transfers In		815,000	562,155	500,000	1,877,155			
Loan Proceeds		-			-			
Proceeds from Sale of Assets					-			
Operating Transfers Out	(1,077,155)	(300,000)	-	(500,000)	(1,877,155)			
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,077,155)</u>	<u>515,000</u>	<u>562,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>14,766</u>	<u>(3,860,755)</u>	<u>63,177</u>	<u>(5,649,500)</u>	<u>(9,432,312)</u>	<u>-</u>	<u>103,400</u>	<u>103,400</u>
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>10,111,427</u>	<u>37,013,412</u>	<u>2,869,485</u>	<u>8,828,130</u>	<u>58,822,454</u>	<u>-</u>	<u>22,578,612</u>	<u>22,578,612</u>
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 10,126,193</u>	<u>\$ 33,152,657</u>	<u>\$ 2,932,662</u>	<u>\$ 3,178,630</u>	<u>\$ 49,390,142</u>	<u>\$ -</u>	<u>\$ 22,682,012</u>	<u>\$ 22,682,012</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**CONSOLIDATED RECAP**  
 2023 Budget  
 (2022 Revised Budget)

	<u>Governmental Fund Type</u>					<u>Proprietary Fund Type</u>		
	General Fund	Spec Rev Fund	Debt Service	Cap Proj Fund	Total Gov. Funds	Sales Tax Dept	Parish Utility Dept	Total Prop Fund
	2022 Revised Budget	2022 Revised Budget	2022 Revised Budget	2022 Revised Budget	2022 Revised Budget	2022 Revised Budget	2022 Revised Budget	2022 Revised Budget
<b>REVENUES</b>								
Taxes & Franchises	\$ 11,730,000	\$ 21,427,500	\$ 2,045,141	4,750,000	\$ 39,952,641	\$ 981,360	\$ -	\$ 981,360
Licenses & Permits	510,525				510,525			
Intergovernmental Revenues	917,634	4,134,358		200,000	5,251,992			
Fines & Forfeitures	16,200	175,000			191,200			
Fees Charges and Commissions	71,600	2,393,004			2,464,604		7,512,150	7,512,150
Use of Money and Property	40,000	440,499		75,030	555,529		20,000	20,000
Miscellaneous Revenues	6,579,638	816,589			7,396,227		26,600	26,600
In Kind Revenues	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>19,865,597</b>	<b>29,386,950</b>	<b>2,045,141</b>	<b>5,025,030</b>	<b>56,322,718</b>	<b>981,360</b>	<b>7,558,750</b>	<b>8,540,110</b>
<b>EXPEDITURES</b>								
Housing Assistance Payments								
General Government	8,483,552	1,912,567			10,396,119	981,360		981,360
Public Safety	2,615,866	2,824,602			5,440,468			
Public Works	1,826,095	9,398,228			11,224,323		7,487,350	7,487,350
Health & Welfare	1,676,338	1,409,191			3,085,529			
Culture & Recreation	707,880	2,721,323			3,429,203			
Economic Development	328,490	68,712			397,202			
Other Expenditures								
In Kind								
Capital Outlay	1,254,630	9,850,250		10,525,000	21,629,880		65,000	65,000
Debt Service								
Principal		386,631	2,039,000		2,425,631			
Interest		53,359	538,068		591,427			
Paying Agent Fees	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>16,892,851</b>	<b>28,624,864</b>	<b>2,577,068</b>	<b>10,525,000</b>	<b>58,619,783</b>	<b>981,360</b>	<b>7,552,350</b>	<b>8,533,710</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,972,746</b>	<b>762,086</b>	<b>(531,927)</b>	<b>(5,499,970)</b>	<b>(2,297,065)</b>	<b>-</b>	<b>6,400</b>	<b>6,400</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	733,000	798,344	500,000	2,031,344			
Loan Proceeds		1,778		-	1,778			
Proceeds from Sale of Assets	16,000	69,989		-	85,989			
Operating Transfers Out	(995,155)	(300,000)	(236,189)	(500,000)	(2,031,344)			
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(979,155)</b>	<b>504,767</b>	<b>562,155</b>	<b>-</b>	<b>87,767</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>1,993,591</b>	<b>1,266,853</b>	<b>30,228</b>	<b>(5,499,970)</b>	<b>(2,209,298)</b>	<b>-</b>	<b>6,400</b>	<b>6,400</b>
<b>FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR</b>	<b>11,345,424</b>	<b>37,839,128</b>	<b>2,869,484</b>	<b>13,172,492</b>	<b>65,226,528</b>	<b>-</b>	<b>21,519,112</b>	<b>21,519,112</b>
<b>FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR</b>	<b>\$ 13,339,015</b>	<b>\$ 39,105,981</b>	<b>\$ 2,899,712</b>	<b>\$ 7,672,522</b>	<b>\$ 63,017,230</b>	<b>\$ -</b>	<b>\$ 21,525,512</b>	<b>\$ 21,525,512</b>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**CONSOLIDATED RECAP**  
 2023 Budget

	<u>Governmental Fund Type</u>					<u>Proprietary Fund Type</u>		
	General Fund	Spec Rev Fund	Debt Service	Cap Proj Fund	Total Gov. Funds	Sales Tax Dept	Parish Utility Dept	Total Prop Fund
	2023 Budget	2023 Budget	2023 Budget	2023 Budget	2023 Budget	2023 Budget	2023 Budget	2023 Budget
<b>REVENUES</b>								
Taxes & Franchises	\$ 11,730,000	\$ 20,147,500	\$ 2,058,522	4,200,000	\$ 38,136,022	\$ 950,060	\$ -	\$ 950,060
Licenses & Permits	510,525				510,525			
Intergovernmental Revenues	828,367	5,049,903		500,000	6,378,270			
Fines & Forfeitures	16,200	225,000			241,200			
Fees Charges and Commissions	71,900	2,425,790			2,497,690		7,510,450	7,510,450
Use of Money and Property	40,000	487,500		75,050	602,550		14,000	14,000
Miscellaneous Revenues	6,652,034	523,000			7,175,034		26,100	26,100
In Kind Revenues	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>19,849,026</b>	<b>28,858,693</b>	<b>2,058,522</b>	<b>4,775,050</b>	<b>55,541,291</b>	<b>950,060</b>	<b>7,550,550</b>	<b>8,500,610</b>
<b>EXPEDITURES</b>								
Housing Assistance Payments								
General Government	8,519,884	1,798,494			10,318,378	950,060		950,060
Public Safety	2,474,767	2,830,695			5,305,462			-
Public Works	1,896,783	9,315,950			11,212,733		7,434,600	7,434,600
Health & Welfare	1,729,991	1,438,658			3,168,649			
Culture & Recreation	850,663	2,552,686			3,403,349			
Economic Development	330,012	74,872			404,884			
Other Expenditures								
In Kind								
Capital Outlay	235,000	7,928,197		7,582,813	15,746,010		70,000	70,000
Debt Service								-
Principal		393,102	2,090,000		2,483,102			
Interest		38,048	429,131		467,179			
Paying Agent Fees	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>16,037,100</b>	<b>26,370,702</b>	<b>2,519,131</b>	<b>7,582,813</b>	<b>52,509,746</b>	<b>950,060</b>	<b>7,504,600</b>	<b>8,454,660</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,811,926</b>	<b>2,487,991</b>	<b>(460,609)</b>	<b>(2,807,763)</b>	<b>3,031,545</b>	<b>-</b>	<b>45,950</b>	<b>45,950</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In		653,000	563,868	-	1,216,868			
Loan Proceeds					-			
Proceeds from Sale of Assets					-			
Operating Transfers Out	(916,868)	(300,000)	-	-	(1,216,868)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(916,868)</b>	<b>353,000</b>	<b>563,868</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>2,895,058</b>	<b>2,840,991</b>	<b>103,259</b>	<b>(2,807,763)</b>	<b>3,031,545</b>	<b>-</b>	<b>45,950</b>	<b>45,950</b>
<b>FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR</b>	<b>13,339,015</b>	<b>39,105,981</b>	<b>2,899,712</b>	<b>7,672,522</b>	<b>63,017,230</b>	<b>-</b>	<b>21,525,512</b>	<b>21,525,512</b>
<b>FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR</b>	<b>\$ 16,234,073</b>	<b>\$ 41,946,972</b>	<b>\$ 3,002,971</b>	<b>\$ 4,864,759</b>	<b>\$ 66,048,775</b>	<b>\$ -</b>	<b>\$ 21,571,462</b>	<b>\$ 21,571,462</b>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**General Fund - Governmental Fund Type**  
 2023 Combined Budget Summary

	General Fund 2022 Original		General Fund 2022 Revised		General Fund 2023 Budget
<u>REVENUES</u>					
Taxes & Franchises	\$ 8,810,000	Taxes & Franchises	\$ 11,730,000	Taxes & Franchises	\$ 11,730,000
Licenses & Permits	555,525	Licenses & Permits	510,525	Licenses & Permits	510,525
Intergovernmental Revenues	1,119,847	Intergovernmental Revenues	917,634	Intergovernmental Revenues	828,367
Fines & Forfeitures	16,200	Fines & Forfeitures	16,200	Fines & Forfeitures	16,200
Fees Charges and Commissions	61,600	Fees Charges and Commissions	71,600	Fees Charges and Commissions	71,900
Use of Money and Property	12,000	Use of Money and Property	40,000	Use of Money and Property	40,000
Miscellaneous Revenues	6,518,006	Miscellaneous Revenues	6,579,638	Miscellaneous Revenues	6,652,034
In Kind Revenues	-	In Kind Revenues	-	In Kind Revenues	-
TOTAL REVENUES	<u>17,093,178</u>	TOTAL REVENUES	<u>19,865,597</u>	TOTAL REVENUES	<u>19,849,026</u>
<u>EXPEDITURES</u>					
Housing Assistance Payments		Housing Assistance Payments		Housing Assistance Payments	
General Government	8,486,111	General Government	8,483,552	General Government	8,519,884
Public Safety	2,391,786	Public Safety	2,615,866	Public Safety	2,474,767
Public Works	1,759,490	Public Works	1,826,095	Public Works	1,896,783
Health & Welfare	1,891,807	Health & Welfare	1,676,338	Health & Welfare	1,729,991
Culture & Recreation	485,139	Culture & Recreation	707,880	Culture & Recreation	850,663
Economic Development	326,924	Economic Development	328,490	Economic Development	330,012
Other Expenditures		Other Expenditures		Other Expenditures	
In Kind		In Kind		In Kind	
Capital Outlay	660,000	Capital Outlay	1,254,630	Capital Outlay	235,000
Debt Service		Debt Service		Debt Service	
Principal		Principal		Principal	
Interest	-	Interest	-	Interest	-
TOTAL EXPEDITURES	<u>16,001,257</u>	TOTAL EXPEDITURES	<u>16,892,851</u>	TOTAL EXPEDITURES	<u>16,037,100</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,091,921</u>	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,972,746</u>	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,811,926</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating Transfers In		Operating Transfers In	-	Operating Transfers In	
Loan Proceeds		Loan Proceeds		Loan Proceeds	
Proceeds from the Sale of Assets		Proceeds from the Sale of Assets	16,000	Proceeds from the Sale of Assets	
Operating Transfers Out	(1,077,155)	Operating Transfers Out	(995,155)	Operating Transfers Out	(916,868)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,077,155)</u>	TOTAL OTHER FINANCING SOURCES (USES)	<u>(979,155)</u>	TOTAL OTHER FINANCING SOURCES (USES)	<u>(916,868)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPEDITURES	<u>14,766</u>	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPEDITURES	<u>1,993,591</u>	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPEDITURES	<u>2,895,058</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>10,111,427</u>	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>11,345,424</u>	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>13,339,015</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 10,126,193</u>	FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 13,339,015</u>	FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 16,234,073</u>

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2023 Combined Budget Summary**  
**(2022 Original)**

	Bayou Goula VFD 2022 Original	Office of Emergency Preparedness 2022 Original	Drainage Maintenance 2022 Original	Parks and Recreation 2022 Original	Criminal Court Fund 2022 Original	Visitor Enterprise Fund 2022 Original	Pres. Council on Drug Abuse 2022 Original
<b>REVENUES</b>							
Taxes & Franchises	\$ 185,000	\$ -	\$ 3,727,692	\$ 2,210,000	\$ -	\$ 40,000	\$ -
Licenses & Permits							
Intergovernmental Revenues	4,600	95,260	52,000			135,858	30,000
Fines & Forfeitures					190,000		65,000
Fees Charges and Commissions	18,000			87,350			-
Use of Money and Property	-		-	1,000			
Miscellaneous Revenues			-	5,000	40,000		
In Kind Revenues	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>207,600</b>	<b>95,260</b>	<b>3,779,692</b>	<b>2,303,350</b>	<b>230,000</b>	<b>175,858</b>	<b>95,000</b>
<b>EXPENDITURES</b>							
Housing Assistance Payments							
General Government					195,312		
Public Safety	227,696	199,909					
Public Works			2,548,994				
Health & Welfare							254,994
Culture & Recreation				1,660,949		464,166	
Economic Development							
Other Expenditures							
In Kind							
Capital Outlay	15,000	122,000	1,200,000	500,000			
Debt Service							
Principal							
Interest	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>242,696</b>	<b>321,909</b>	<b>3,748,994</b>	<b>2,160,949</b>	<b>195,312</b>	<b>464,166</b>	<b>254,994</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(35,096)</b>	<b>(226,649)</b>	<b>30,698</b>	<b>142,401</b>	<b>34,688</b>	<b>(288,308)</b>	<b>(159,994)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfers In		170,000		200,000		300,000	145,000
Loan Proceeds							
Proceeds from Sale of Assets							
Operating Transfers Out	-	-	-	(300,000)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>170,000</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>300,000</b>	<b>145,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>(35,096)</b>	<b>(56,649)</b>	<b>30,698</b>	<b>42,401</b>	<b>34,688</b>	<b>11,692</b>	<b>(14,994)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>134,667</b>	<b>254,168</b>	<b>2,720,598</b>	<b>3,688,711</b>	<b>87,289</b>	<b>276,550</b>	<b>147,027</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 99,571</b>	<b>\$ 197,519</b>	<b>\$ 2,751,296</b>	<b>\$ 3,731,112</b>	<b>\$ 121,977</b>	<b>\$ 288,242</b>	<b>\$ 132,033</b>

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2023 Combined Budget Summary**  
**(2022 Original)**

	Fire District #1 VFD 2022 Original	White Castle VFD 2022 Original	Bayou Sorrel/Pigeon Consolidated FD 2022 Original	Parish Transportation 2022 Original	Public Building Maintenance 2022 Original	Vehicle & Equipment Replacement 2022 Original	Sales Tax Roads 2022 Original	Solid Waste 2022 Original
<b>REVENUES</b>								
Taxes & Franchises	\$ 435,000	\$ 185,000	\$ 370,000	\$ -	\$ 3,060,000	\$ 450,000	\$ 2,650,000	\$ 4,200,000
Licenses & Permits								
Intergovernmental Revenues	28,404	17,000	9,555	325,000				
Fines & Forfeitures								
Fees Charges and Commissions	2,500				430		-	7,000
Use of Money and Property	-		-	-	1,000		2,000	2,000
Miscellaneous Revenues							325,000	4,000
In Kind Revenues	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>465,904</b>	<b>202,000</b>	<b>379,555</b>	<b>325,000</b>	<b>3,061,430</b>	<b>450,000</b>	<b>2,977,000</b>	<b>4,213,000</b>
<b>EXPENDITURES</b>								
Housing Assistance Payments								
General Government					1,609,087			
Public Safety	408,983	242,559	241,243		338,621			
Public Works				281,500	23,000		2,338,787	4,016,225
Health & Welfare					335,828			
Culture & Recreation					282,798			
Economic Development					73,608			
Other Expenditures								
In Kind								
Capital Outlay	65,000	-	150,000	500,000	120,000	700,000	2,250,000	50,000
Debt Service								
Principal	43,529		85,000					
Interest	12,741	-	40,618	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>530,253</b>	<b>242,559</b>	<b>516,861</b>	<b>781,500</b>	<b>2,782,942</b>	<b>700,000</b>	<b>4,588,787</b>	<b>4,066,225</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(64,349)</b>	<b>(40,559)</b>	<b>(137,306)</b>	<b>(456,500)</b>	<b>278,488</b>	<b>(250,000)</b>	<b>(1,611,787)</b>	<b>146,775</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In								
Loan Proceeds		-						
Proceeds from Sale of Assets								
Operating Transfers Out	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>(64,349)</b>	<b>(40,559)</b>	<b>(137,306)</b>	<b>(456,500)</b>	<b>278,488</b>	<b>(250,000)</b>	<b>(1,611,787)</b>	<b>146,775</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>438,414</b>	<b>120,383</b>	<b>1,407,585</b>	<b>588,641</b>	<b>3,728,816</b>	<b>412,171</b>	<b>4,739,856</b>	<b>9,158,595</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 374,065</b>	<b>\$ 79,824</b>	<b>\$ 1,270,279</b>	<b>\$ 132,141</b>	<b>\$ 4,007,304</b>	<b>\$ 162,171</b>	<b>\$ 3,128,069</b>	<b>\$ 9,305,370</b>

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2023 Combined Budget Summary**  
**(2022 Original)**

	Fire District #2 VFD 2022 Original	Iberville Medical Complex CDBG 2022 Original	American Rescue Plan Act 2022 Original	CSBG 2022 Original	E911 2022 Original	HUD Section 8 2022 Original	Disaster Relief Fund 2022 Original	Total Special Revenue Funds 2022 Original
<b>REVENUES</b>								
Taxes & Franchises	\$ 265,000	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	18,077,692
Licenses & Permits								-
Intergovernmental Revenues	5,200		3,157,441	109,000		130,750		4,100,068
Fines & Forfeitures								255,000
Fees Charges and Commissions		1,803,564			495,025			2,413,869
Use of Money and Property	-	2,000						8,000
Miscellaneous Revenues					15,000	23,500		412,500
In Kind Revenues	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>270,200</b>	<b>1,805,564</b>	<b>3,157,441</b>	<b>109,000</b>	<b>810,025</b>	<b>154,250</b>	<b>-</b>	<b>25,267,129</b>
<b>EXPENDITURES</b>								
Housing Assistance Payments								-
General Government								1,804,399
Public Safety	168,145				798,621			2,625,777
Public Works								9,208,506
Health & Welfare		391,454		109,000		154,250	109,534	1,355,060
Culture & Recreation								2,407,913
Economic Development								73,608
Other Expenditures								-
In Kind								-
Capital Outlay	15,750	200,000	5,814,881		25,000			11,727,631
Debt Service								-
Principal		258,102						386,631
Interest	-	-	-	-	-	-	-	53,359
<b>TOTAL EXPENDITURES</b>	<b>183,895</b>	<b>849,556</b>	<b>5,814,881</b>	<b>109,000</b>	<b>823,621</b>	<b>154,250</b>	<b>109,534</b>	<b>29,642,884</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>86,305</b>	<b>956,008</b>	<b>(2,657,440)</b>	<b>-</b>	<b>(13,596)</b>	<b>-</b>	<b>(109,534)</b>	<b>(4,375,755)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In								815,000
Loan Proceeds								-
Proceeds from Sale of Assets								-
Operating Transfers Out	-	-	-	-	-	-	-	(300,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>515,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>86,305</b>	<b>956,008</b>	<b>(2,657,440)</b>	<b>-</b>	<b>(13,596)</b>	<b>-</b>	<b>(109,534)</b>	<b>(3,860,755)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>1,435,043</b>	<b>4,078,669</b>	<b>2,657,440</b>	<b>4,858</b>	<b>794,792</b>	<b>29,605</b>	<b>109,534</b>	<b>37,013,412</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 1,521,348</b>	<b>\$ 5,034,677</b>	<b>\$ -</b>	<b>\$ 4,858</b>	<b>\$ 781,196</b>	<b>\$ 29,605</b>	<b>\$ -</b>	<b>\$ 33,152,657</b>



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Special Revenue Funds - Governmental Fund Type**  
 2023 Combined Budget Summary  
 (2022 Revised)

	Bayou Goula VFD 2022 Revised	Office of Emergency Preparedness 2022 Revised	Drainage Maintenance 2022 Revised	Parks and Recreation 2022 Revised	Criminal Court Fund 2022 Revised	Visitor Enterprise Fund 2022 Revised	Pres. Council on Drug Abuse 2022 Revised	Fire District #1 VFD 2022 Revised
<b>REVENUES</b>								
Taxes & Franchises	\$ 220,000	\$ -	\$ 4,600,000	\$ 2,835,000	\$ -	\$ 62,500	\$ -	\$ 495,000
Licenses & Permits								
Intergovernmental Revenues	7,527	124,260	652,000			136,858	25,000	42,730
Fines & Forfeitures					155,000		20,000	
Fees Charges and Commissions	18,000			60,290			-	2,500
Use of Money and Property	2,500		35,239	25,315				11,343
Miscellaneous Revenues			105,000	5,000	40,000			
In Kind Revenues	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>248,027</b>	<b>124,260</b>	<b>5,392,239</b>	<b>2,925,605</b>	<b>195,000</b>	<b>199,358</b>	<b>45,000</b>	<b>551,573</b>
<b>EXPENDITURES</b>								
Housing Assistance Payments								
General Government					211,342			
Public Safety	232,188	219,106						390,053
Public Works			2,609,449					
Health & Welfare							231,271	
Culture & Recreation				1,890,857		488,338		
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay	15,000	122,000	1,200,000	500,000	-			45,000
Debt Service								
Principal								43,529
Interest	-	-	-	-	-	-	-	12,741
<b>TOTAL EXPENDITURES</b>	<b>247,188</b>	<b>341,106</b>	<b>3,809,449</b>	<b>2,390,857</b>	<b>211,342</b>	<b>488,338</b>	<b>231,271</b>	<b>491,323</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>839</b>	<b>(216,846)</b>	<b>1,582,790</b>	<b>534,748</b>	<b>(16,342)</b>	<b>(288,980)</b>	<b>(186,271)</b>	<b>60,250</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In		170,000		100,000		300,000	163,000	
Loan Proceeds								
Proceeds from Sale of Assets			44,333					
Operating Transfers Out	-	-	-	(300,000)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>170,000</b>	<b>44,333</b>	<b>(200,000)</b>	<b>-</b>	<b>300,000</b>	<b>163,000</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>839</b>	<b>(46,846)</b>	<b>1,627,123</b>	<b>334,748</b>	<b>(16,342)</b>	<b>11,020</b>	<b>(23,271)</b>	<b>60,250</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>277,873</b>	<b>369,433</b>	<b>3,024,189</b>	<b>3,755,947</b>	<b>94,620</b>	<b>444,500</b>	<b>146,613</b>	<b>800,518</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 278,712</b>	<b>\$ 322,587</b>	<b>\$ 4,651,312</b>	<b>\$ 4,090,695</b>	<b>\$ 78,278</b>	<b>\$ 455,520</b>	<b>\$ 123,342</b>	<b>\$ 860,768</b>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Special Revenue Funds - Governmental Fund Type**  
 2023 Combined Budget Summary  
 (2022 Revised)

	White Castle VFD 2022 Revised	Bayou Sorrel/Pigeon Consolidated FD 2022 Revised	Parish Transportation 2022 Revised	Public Building Maintenance 2022 Revised	Vehicle & Equipment Replacement 2022 Revised	Sales Tax Roads 2022 Revised	Solid Waste 2022 Revised	Fire District #2 VFD 2022 Revised
<b>REVENUES</b>								
Taxes & Franchises	\$ 220,000	\$ 440,000	\$ -	\$ 3,000,000	\$ 450,000	\$ 3,200,000	\$ 5,300,000	\$ 305,000
Licenses & Permits								
Intergovernmental Revenues	29,530	15,824	383,468	1,080		34,321	4,142	8,618
Fines & Forfeitures								
Fees Charges and Commissions				430		100	13,095	
Use of Money and Property	1,344	37,850	-	35,000		97,725	125,683	18,500
Miscellaneous Revenues		-		325		610,214	5,050	
In Kind Revenues	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>250,874</b>	<b>493,674</b>	<b>383,468</b>	<b>3,036,835</b>	<b>450,000</b>	<b>3,942,360</b>	<b>5,447,970</b>	<b>332,118</b>
<b>EXPENDITURES</b>								
Housing Assistance Payments								
General Government				1,701,225				
Public Safety	253,424	283,126		380,521				172,563
Public Works			281,500	23,000		2,836,194	3,648,085	
Health & Welfare				399,757				
Culture & Recreation				342,128				
Economic Development				68,712				
Other Expenditures								
In Kind								
Capital Outlay	26,000	75,000	500,000	96,500	1,000,000	2,055,000	450,000	15,750
Debt Service								
Principal		85,000						
Interest	-	40,618	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>279,424</b>	<b>483,744</b>	<b>781,500</b>	<b>3,011,843</b>	<b>1,000,000</b>	<b>4,891,194</b>	<b>4,098,085</b>	<b>188,313</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(28,550)</b>	<b>9,930</b>	<b>(398,032)</b>	<b>24,992</b>	<b>(550,000)</b>	<b>(948,834)</b>	<b>1,349,885</b>	<b>143,805</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In								
Loan Proceeds	1,778							
Proceeds from Sale of Assets					17,500	378	7,778	
Operating Transfers Out	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,778</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,500</b>	<b>378</b>	<b>7,778</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>(26,772)</b>	<b>9,930</b>	<b>(398,032)</b>	<b>24,992</b>	<b>(532,500)</b>	<b>(948,456)</b>	<b>1,357,663</b>	<b>143,805</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>150,822</b>	<b>1,479,265</b>	<b>694,651</b>	<b>3,762,195</b>	<b>556,007</b>	<b>5,657,515</b>	<b>9,926,600</b>	<b>1,532,330</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 124,050</b>	<b>\$ 1,489,195</b>	<b>\$ 296,619</b>	<b>\$ 3,787,187</b>	<b>\$ 23,507</b>	<b>\$ 4,709,059</b>	<b>\$ 11,284,263</b>	<b>\$ 1,676,135</b>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Special Revenue Funds - Governmental Fund Type**  
 2023 Combined Budget Summary  
 (2022 Revised)

	Iberville Medical Complex CDBG 2022 Revised	American Rescue Plan Act 2022 Revised	CSBG 2022 Revised	E911 2022 Revised	HUD Section 8 2022 Revised	Disaster Relief Fund 2022 Revised	Total Special Revenue Funds 2022 Revised
<b>REVENUES</b>							
Taxes & Franchises	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	21,427,500
Licenses & Permits							-
Intergovernmental Revenues		2,400,000	109,000		160,000		4,134,358
Fines & Forfeitures							175,000
Fees Charges and Commissions	1,803,564			495,025			2,393,004
Use of Money and Property	50,000						440,499
Miscellaneous Revenues				15,000	36,000	-	816,589
In Kind Revenues	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,853,564</b>	<b>2,400,000</b>	<b>109,000</b>	<b>810,025</b>	<b>196,000</b>	<b>-</b>	<b>29,386,950</b>
<b>EXPENDITURES</b>							
Housing Assistance Payments							-
General Government							1,912,567
Public Safety				893,621			2,824,602
Public Works							9,398,228
Health & Welfare	473,163		109,000		196,000		1,409,191
Culture & Recreation							2,721,323
Economic Development							68,712
Other Expenditures							-
In Kind							-
Capital Outlay	1,150,000	2,400,000		200,000			9,850,250
Debt Service							-
Principal	258,102						386,631
Interest	-	-	-	-	-	-	53,359
<b>TOTAL EXPENDITURES</b>	<b>1,881,265</b>	<b>2,400,000</b>	<b>109,000</b>	<b>1,093,621</b>	<b>196,000</b>	<b>-</b>	<b>28,624,864</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(27,701)</b>	<b>-</b>	<b>-</b>	<b>(283,596)</b>	<b>-</b>	<b>-</b>	<b>762,086</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfers In							733,000
Loan Proceeds							1,778
Proceeds from Sale of Assets							69,989
Operating Transfers Out	-	-	-	-	-	-	(300,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>504,767</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>(27,701)</b>	<b>-</b>	<b>-</b>	<b>(283,596)</b>	<b>-</b>	<b>-</b>	<b>1,266,853</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>4,245,536</b>	<b>-</b>	<b>4,858</b>	<b>786,506</b>	<b>19,616</b>	<b>109,534</b>	<b>37,839,128</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 4,217,835</b>	<b>\$ -</b>	<b>\$ 4,858</b>	<b>\$ 502,910</b>	<b>\$ 19,616</b>	<b>\$ 109,534</b>	<b>\$ 39,105,981</b>

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2023 Combined Budget Summary**  
**(2023 Budget)**

	Bayou Goula VFD 2023 Budget	Office of Emergency Preparedness 2023 Budget	Drainage Maintenance 2023 Budget	Parks and Recreation 2023 Budget	Criminal Court Fund 2023 Budget	Visitor Enterprise Fund 2023 Budget	Pres. Council on Drug Abuse 2023 Budget	Fire District #1 VFD 2023 Budget
<b>REVENUES</b>								
Taxes & Franchises	\$ 200,000	\$ -	\$ 4,600,000	\$ 2,835,000		\$ 62,500		\$ 475,000
Licenses & Permits								
Intergovernmental Revenues	7,527	98,118	52,000			201,858	25,000	42,000
Fines & Forfeitures					205,000		20,000	
Fees Charges and Commissions	18,000			60,290			-	2,500
Use of Money and Property	4,000		40,000	30,000				12,000
Miscellaneous Revenues			-	5,000	40,000			
In Kind Revenues	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>229,527</b>	<b>98,118</b>	<b>4,692,000</b>	<b>2,930,290</b>	<b>245,000</b>	<b>264,358</b>	<b>45,000</b>	<b>531,500</b>
<b>EXPENDITURES</b>								
Housing Assistance Payments								
General Government					213,965			
Public Safety	244,304	202,542						430,703
Public Works			2,811,401					
Health & Welfare							244,608	
Culture & Recreation				1,741,612		511,376		
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay	15,000	122,000	1,200,000	450,000				22,797
Debt Service								
Principal								45,000
Interest	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>259,304</b>	<b>324,542</b>	<b>4,011,401</b>	<b>2,191,612</b>	<b>213,965</b>	<b>511,376</b>	<b>244,608</b>	<b>498,500</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(29,777)</b>	<b>(226,424)</b>	<b>680,599</b>	<b>738,678</b>	<b>31,035</b>	<b>(247,018)</b>	<b>(199,608)</b>	<b>33,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In		190,000		-		300,000	163,000	
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out	-	-	-	(300,000)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>190,000</b>	<b>-</b>	<b>(300,000)</b>	<b>-</b>	<b>300,000</b>	<b>163,000</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>(29,777)</b>	<b>(36,424)</b>	<b>680,599</b>	<b>438,678</b>	<b>31,035</b>	<b>52,982</b>	<b>(36,608)</b>	<b>33,000</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>278,712</b>	<b>322,587</b>	<b>4,651,312</b>	<b>4,090,695</b>	<b>78,278</b>	<b>455,520</b>	<b>123,342</b>	<b>860,768</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 248,935</b>	<b>\$ 286,163</b>	<b>\$ 5,331,911</b>	<b>\$ 4,529,373</b>	<b>\$ 109,313</b>	<b>\$ 508,502</b>	<b>\$ 86,734</b>	<b>\$ 893,768</b>

**Iberville Parish Council**  
 Plaquemine, LA  
**Special Revenue Funds - Governmental Fund Type**  
 2023 Combined Budget Summary  
 (2023 Budget)

	White Castle VFD 2023 Budget	Bayou Sorrel/Pigeon Consolidated FD 2023 Budget	Parish Transportation 2023 Budget	Public Building Maintenance 2023 Budget	Vehicle & Equipment Replacement 2023 Budget	Sales Tax Roads 2023 Budget	Solid Waste 2023 Budget	Fire District #2 VFD 2023 Request
<b>REVENUES</b>								
Taxes & Franchises	\$ 200,000	\$ 400,000	\$ -	\$ 3,000,000	\$ 450,000	\$ 2,850,000	\$ 4,500,000	\$ 275,000
Licenses & Permits								
Intergovernmental Revenues	29,000	15,800	350,000					8,600
Fines & Forfeitures								
Fees Charges and Commissions				-			-	
Use of Money and Property	1,500	40,000		40,000		120,000	130,000	20,000
Miscellaneous Revenues						425,000	2,000	
In Kind Revenues	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>230,500</b>	<b>455,800</b>	<b>350,000</b>	<b>3,040,000</b>	<b>450,000</b>	<b>3,395,000</b>	<b>4,632,000</b>	<b>303,600</b>
<b>EXPENDITURES</b>								
Housing Assistance Payments								
General Government				1,584,529				
Public Safety	232,149	235,272		358,521				218,902
Public Works			350,000	23,000		2,654,582	3,476,967	
Health & Welfare				353,045				
Culture & Recreation				299,698				
Economic Development				74,872				
Other Expenditures								
In Kind								
Capital Outlay	-	75,000	-	50,000	450,000	1,100,000	250,000	18,400
Debt Service								
Principal		90,000						
Interest	-	38,048	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>232,149</b>	<b>438,320</b>	<b>350,000</b>	<b>2,743,665</b>	<b>450,000</b>	<b>3,754,582</b>	<b>3,726,967</b>	<b>237,302</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,649)</b>	<b>17,480</b>	<b>-</b>	<b>296,335</b>	<b>-</b>	<b>(359,582)</b>	<b>905,033</b>	<b>66,298</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In								
Loan Proceeds	-							
Proceeds from Sale of Assets						-		
Operating Transfers Out	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>(1,649)</b>	<b>17,480</b>	<b>-</b>	<b>296,335</b>	<b>-</b>	<b>(359,582)</b>	<b>905,033</b>	<b>66,298</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>124,050</b>	<b>1,489,195</b>	<b>296,619</b>	<b>3,787,187</b>	<b>23,507</b>	<b>4,709,059</b>	<b>11,284,263</b>	<b>1,676,135</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 122,401</b>	<b>\$ 1,506,675</b>	<b>\$ 296,619</b>	<b>\$ 4,083,522</b>	<b>\$ 23,507</b>	<b>\$ 4,349,477</b>	<b>\$ 12,189,296</b>	<b>\$ 1,742,433</b>

**Iberville Parish Council**  
 Plaquemine, LA  
**Special Revenue Funds - Governmental Fund Type**  
 2023 Combined Budget Summary  
 (2023 Budget)

	Iberville Medical Complex CDBG 2023 Request	American Rescue Plan Act 2023 Request	CSBG 2023 Request	E911 2023 Request	HUD Section 8 2023 Budget	Disaster Relief Fund 2023 Budget	Total Special Revenue Funds 2020 Budget
<u>REVENUES</u>							
Taxes & Franchises	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	20,147,500
Licenses & Permits							-
Intergovernmental Revenues		3,950,000	110,000		160,000		5,049,903
Fines & Forfeitures							225,000
Fees Charges and Commissions	1,850,000			495,000			2,425,790
Use of Money and Property	50,000						487,500
Miscellaneous Revenues				15,000	36,000		523,000
In Kind Revenues	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,900,000</b>	<b>3,950,000</b>	<b>110,000</b>	<b>810,000</b>	<b>196,000</b>	<b>-</b>	<b>28,858,693</b>
<u>EXPENDITURES</u>							
Housing Assistance Payments							-
General Government							1,798,494
Public Safety				908,302			2,830,695
Public Works							9,315,950
Health & Welfare	425,471		110,000		196,000	109,534	1,438,658
Culture & Recreation							2,552,686
Economic Development							74,872
Other Expenditures							-
In Kind							-
Capital Outlay	200,000	3,950,000		25,000			7,928,197
Debt Service							-
Principal	258,102						393,102
Interest	-	-	-	-	-	-	38,048
<b>TOTAL EXPENDITURES</b>	<b>883,573</b>	<b>3,950,000</b>	<b>110,000</b>	<b>933,302</b>	<b>196,000</b>	<b>109,534</b>	<b>26,370,702</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,016,427</b>	<b>-</b>	<b>-</b>	<b>(123,302)</b>	<b>-</b>	<b>(109,534)</b>	<b>2,487,991</b>
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating Transfers In							653,000
Loan Proceeds							-
Proceeds from Sale of Assets							-
Operating Transfers Out	-	-	-	-	-	-	(300,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>353,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>1,016,427</b>	<b>-</b>	<b>-</b>	<b>(123,302)</b>	<b>-</b>	<b>(109,534)</b>	<b>2,840,991</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>4,217,835</b>	<b>-</b>	<b>4,858</b>	<b>502,910</b>	<b>19,616</b>	<b>109,534</b>	<b>39,105,981</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 5,234,262</b>	<b>\$ -</b>	<b>\$ 4,858</b>	<b>\$ 379,608</b>	<b>\$ 19,616</b>	<b>\$ -</b>	<b>\$ 41,946,972</b>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Debt Service Funds - Governmental Fund Type**  
 2023 Combined Budget Summary

	Sales Tax Bond Debt Service	Sales Tax Bond Reserve	2015 DHH Loan Reserve	DHH Loan Debt Service Fund	Total Debt Service Funds	Sales Tax Bond Debt Service	Sales Tax Bond Reserve	2015 DHH Loan Reserve	DHH Loan Debt Service Fund	Total Debt Service Funds	Sales Tax Bond Debt Service	Sales Tax Bond Reserve	2015 DHH Loan Reserve	DHH Loan Debt Service Fund	Total Debt Service Funds
	2022 Original	2022 Original	2022 Original	2022 Original	2022 Original	2022 Revised	2022 Revised	2022 Revised	2022 Revised	2022 Revised	2023 Budget	2023 Budget	2023 Budget	2023 Budget	2023 Budget
<b>REVENUES</b>															
Taxes & Franchises	\$ 1,563,050	\$ -	\$ -	\$ 482,091	\$ 2,045,141	\$ 1,563,050	\$ -	\$ -	\$ 482,091	\$ 2,045,141	\$ 1,576,650	\$ -	\$ -	\$ 481,872	\$ 2,058,522
Licenses & Permits															
Intergovernmental Revenues															
Fines & Forfeitures															
Fees Charges and Commissions															
Use of Money and Property															
Miscellaneous Revenues															
In Kind Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,563,050</b>	<b>-</b>	<b>-</b>	<b>482,091</b>	<b>2,045,141</b>	<b>1,563,050</b>	<b>-</b>	<b>-</b>	<b>482,091</b>	<b>2,045,141</b>	<b>1,576,650</b>	<b>-</b>	<b>-</b>	<b>481,872</b>	<b>2,058,522</b>
<b>EXPENDITURES</b>															
Housing Assistance Payments															
General Government															
Public Safety															
Public Works															
Health & Welfare															
Culture & Recreation															
Economic Development															
Other Expenditures															
In Kind															
Capital Outlay															
Debt Service															
Principal	1,330,000	420,000		289,000	2,039,000	1,330,000	420,000		289,000	2,039,000	1,380,000	430,000		280,000	2,090,000
Interest	203,000	142,155		159,964	505,119	203,000	142,155		192,913	538,068	162,350	133,868		132,913	429,131
Paying Agent Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,533,000</b>	<b>562,155</b>	<b>-</b>	<b>448,964</b>	<b>2,544,119</b>	<b>1,533,000</b>	<b>562,155</b>	<b>-</b>	<b>481,913</b>	<b>2,577,068</b>	<b>1,542,350</b>	<b>563,868</b>	<b>-</b>	<b>412,913</b>	<b>2,519,131</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>30,050</b>	<b>(562,155)</b>	<b>-</b>	<b>33,127</b>	<b>(498,978)</b>	<b>30,050</b>	<b>(562,155)</b>	<b>-</b>	<b>178</b>	<b>(531,927)</b>	<b>34,300</b>	<b>(563,868)</b>	<b>-</b>	<b>68,959</b>	<b>(460,609)</b>
<b>OTHER FINANCING SOURCES (USES)</b>															
Operating Transfers In		562,155			562,155		562,155		236,189	798,344		563,868			563,868
Loan Proceeds															
Proceeds from the Sales of Assets															
Operating Transfers Out	-	-	-	-	-	-	-	(236,189)	-	(236,189)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>562,155</b>	<b>-</b>	<b>-</b>	<b>562,155</b>	<b>-</b>	<b>562,155</b>	<b>(236,189)</b>	<b>236,189</b>	<b>562,155</b>	<b>-</b>	<b>563,868</b>	<b>-</b>	<b>-</b>	<b>563,868</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>30,050</b>	<b>-</b>	<b>-</b>	<b>33,127</b>	<b>63,177</b>	<b>30,050</b>	<b>-</b>	<b>(236,189)</b>	<b>236,367</b>	<b>30,228</b>	<b>34,300</b>	<b>-</b>	<b>-</b>	<b>68,959</b>	<b>103,259</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>1,598,815</b>	<b>-</b>	<b>236,189</b>	<b>1,034,481</b>	<b>2,869,485</b>	<b>1,598,815</b>	<b>-</b>	<b>236,189</b>	<b>1,034,480</b>	<b>2,869,484</b>	<b>1,628,865</b>	<b>-</b>	<b>-</b>	<b>1,270,847</b>	<b>2,899,712</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 1,628,865</b>	<b>\$ -</b>	<b>\$ 236,189</b>	<b>\$ 1,067,608</b>	<b>\$ 2,932,662</b>	<b>\$ 1,628,865</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,270,847</b>	<b>\$ 2,899,712</b>	<b>\$ 1,663,165</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,339,806</b>	<b>\$ 3,002,971</b>



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Capital Project Funds - Governmental Fund Type**  
 2023 Combined Budget Summary  
 (2022 Original)

	Capital Improvement Fund 2022 Original	LCDBG 2022 Original	Parks and Recreation Capital Outlay 2022 Original	WD3 Line Ext. Project DHH 2022 Original	Iberville Industrial Park 2022 Original	Total Capital Project Funds 2022 Original
<b>REVENUES</b>						
Taxes & Franchises	\$ 4,100,000	\$ -	\$ -	\$ -	\$ -	\$ 4,100,000
Licenses & Permits						
Intergovernmental Revenues						
Fines & Forfeitures						
Fees Charges and Commissions						
Use of Money and Property	500					500
Miscellaneous Revenues						
In Kind Revenues	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,100,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,100,500</b>
<b>EXPENDITURES</b>						
Housing Assistance Payments						
General Government						
Public Safety						
Public Works						
Health & Welfare						
Culture & Recreation						
Economic Development						
Other Expenditures						
In Kind						
Capital Outlay	3,750,000		6,000,000			9,750,000
Debt Service						
Principal						
Interest	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,750,000</b>	<b>-</b>	<b>6,000,000</b>	<b>-</b>	<b>-</b>	<b>9,750,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>	<b>350,500</b>	<b>-</b>	<b>(6,000,000)</b>	<b>-</b>	<b>-</b>	<b>(5,649,500)</b>
<b>OVER EXPENDITURES</b>						
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In		-	500,000			500,000
Loan Proceeds						
Proceeds from the Sale of Assets						
Operating Transfers Out	(500,000)	-	-	-	-	(500,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(500,000)</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>	<b>(149,500)</b>	<b>-</b>	<b>(5,500,000)</b>	<b>-</b>	<b>-</b>	<b>(5,649,500)</b>
<b>&amp; OTHER SOURCES OVER EXPENDITURES</b>						
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>3,185,483</b>	<b>32,647</b>	<b>5,500,000</b>	<b>-</b>	<b>110,000</b>	<b>8,828,130</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 3,035,983</b>	<b>\$ 32,647</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,000</b>	<b>\$ 3,178,630</b>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Capital Project Funds - Governmental Fund Type**  
 2023 Combined Budget Summary  
 (2022 Revised)

	Capital Improvement Fund 2022 Revised	LCDBG 2022 Revised	Parks and Recreation Capital Outlay 2022 Revised	WD3 Line Ext. Project DHH 2022 Revised	Iberville Industrial Park 2022 Revised	Total Capital Project Funds 2022 Revised
<b>REVENUES</b>						
Taxes & Franchises	\$ 4,750,000	\$ -	\$ -	\$ -	\$ -	\$ 4,750,000
Licenses & Permits						
Intergovernmental Revenues		200,000				200,000
Fines & Forfeitures						
Fees Charges and Commissions						
Use of Money and Property	75,000			-	30	75,030
Miscellaneous Revenues						
In Kind Revenues	-	-	-	-	-	-
TOTAL REVENUES	<u>4,825,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>5,025,030</u>
<b>EXPENDITURES</b>						
Housing Assistance Payments						
General Government						
Public Safety						
Public Works						
Health & Welfare						
Culture & Recreation						
Economic Development						
Other Expenditures						
In Kind						
Capital Outlay	3,100,000	300,000	7,125,000	-		10,525,000
Debt Service						
Principal						
Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>3,100,000</u>	<u>300,000</u>	<u>7,125,000</u>	<u>-</u>	<u>-</u>	<u>10,525,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,725,000</u>	<u>(100,000)</u>	<u>(7,125,000)</u>	<u>-</u>	<u>30</u>	<u>(5,499,970)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In		-	500,000			500,000
Loan Proceeds				-		-
Proceeds from the Sale of Assets						
Operating Transfers Out	(500,000)	-	-	-	-	(500,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,225,000</u>	<u>(100,000)</u>	<u>(6,625,000)</u>	<u>-</u>	<u>30</u>	<u>(5,499,970)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,466,417</u>	<u>138,262</u>	<u>7,457,813</u>	<u>-</u>	<u>110,000</u>	<u>13,172,492</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 6,691,417</u>	<u>\$ 38,262</u>	<u>\$ 832,813</u>	<u>\$ -</u>	<u>\$ 110,030</u>	<u>\$ 7,672,522</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Capital Project Funds - Governmental Fund Type**  
 2023 Combined Budget Summary  
 (2023 Budget)

	Capital Improvement Fund 2023 Budget	LCDBG 2023 Budget	Parks and Recreation Capital Outlay 2023 Budget	WD3 Line Ext. Project DHH 2023 Budget	Iberville Industrial Park 2023 Budget	Total Capital Project Funds 2023 Budget
<b>REVENUES</b>						
Taxes & Franchises	\$ 4,200,000	\$ -	\$ -	\$ -	\$ -	\$ 4,200,000
Licenses & Permits						
Intergovernmental Revenues		500,000				\$ 500,000
Fines & Forfeitures						
Fees Charges and Commissions						
Use of Money and Property	75,000				50	75,050
Miscellaneous Revenues						
In Kind Revenues	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,275,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>4,775,050</b>
<b>EXPENDITURES</b>						
Housing Assistance Payments						
General Government						
Public Safety						
Public Works						
Health & Welfare						
Culture & Recreation						
Economic Development						
Other Expenditures						
In Kind						
Capital Outlay	6,250,000	500,000	832,813			7,582,813
Debt Service						
Principal						
Interest	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,250,000</b>	<b>500,000</b>	<b>832,813</b>	<b>-</b>	<b>-</b>	<b>7,582,813</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,975,000)</b>	<b>-</b>	<b>(832,813)</b>	<b>-</b>	<b>50</b>	<b>(2,807,763)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In		-	-			-
Loan Proceeds						-
Proceeds from the Sale of Assets						
Operating Transfers Out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>(1,975,000)</b>	<b>-</b>	<b>(832,813)</b>	<b>-</b>	<b>50</b>	<b>(2,807,763)</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>6,691,417</b>	<b>38,262</b>	<b>832,813</b>	<b>-</b>	<b>110,030</b>	<b>7,672,522</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 4,716,417</b>	<b>\$ 38,262</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,080</b>	<b>\$ 4,864,759</b>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Enterprise Funds - Governmental Fund Type**  
**2023 Combined Budget Summary**

	Sales Tax Department 2022 Original	Utility Department 2022 Original		Sales Tax Department 2022 Revised	Utility Department 2022 Revised		Sales Tax Department 2023 Budget	Utility Department 2023 Budget
<b>REVENUES</b>			<b>REVENUES</b>			<b>REVENUES</b>		
Taxes & Franchises	\$ 910,150	\$ -	Taxes & Franchises	\$ 981,360	\$ -	Taxes & Franchises	\$ 950,060	\$ -
Licenses & Permits			Licenses & Permits			Licenses & Permits		
Intergovernmental Revenues			Intergovernmental Revenues			Intergovernmental Revenues		
Fines & Forfeitures			Fines & Forfeitures			Fines & Forfeitures		
Fees Charges and Commissions		7,093,450	Fees Charges and Commissions		7,512,150	Fees Charges and Commissions		7,510,450
Use of Money and Property		17,500	Use of Money and Property		20,000	Use of Money and Property		14,000
Miscellaneous Revenues		26,600	Miscellaneous Revenues		26,600	Miscellaneous Revenues		26,100
In Kind Revenues	-	-	In Kind Revenues	-	-	In Kind Revenues	-	-
<b>TOTAL REVENUES</b>	<u>910,150</u>	<u>7,137,550</u>	<b>TOTAL REVENUES</b>	<u>981,360</u>	<u>7,558,750</u>	<b>TOTAL REVENUES</b>	<u>950,060</u>	<u>7,550,550</u>
<b>EXPENDITURES</b>			<b>EXPENDITURES</b>			<b>EXPENDITURES</b>		
Housing Assistance Payments			Housing Assistance Payments			Housing Assistance Payments		
General Government	910,150		General Government	981,360		General Government	950,060	
Public Safety			Public Safety			Public Safety		
Public Works		6,969,150	Public Works		7,487,350	Public Works		7,434,600
Health & Welfare			Health & Welfare			Health & Welfare		
Culture & Recreation			Culture & Recreation			Culture & Recreation		
Economic Development			Economic Development			Economic Development		
Other Expenditures			Other Expenditures			Other Expenditures		
In Kind			In Kind			In Kind		
Capital Outlay		65,000	Capital Outlay		65,000	Capital Outlay		70,000
Debt Service			Debt Service			Debt Service		
Principal			Principal			Principal		
Interest	-	-	Interest	-	-	Interest	-	-
<b>TOTAL EXPENDITURES</b>	<u>910,150</u>	<u>7,034,150</u>	<b>TOTAL EXPENDITURES</b>	<u>981,360</u>	<u>7,552,350</u>	<b>TOTAL EXPENDITURES</b>	<u>950,060</u>	<u>7,504,600</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>103,400</u>	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>6,400</u>	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>45,950</u>
<b>OTHER FINANCING SOURCES (USES)</b>			<b>OTHER FINANCING SOURCES (USES)</b>			<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers In			Operating Transfers In			Operating Transfers In		
Loan Proceeds			Loan Proceeds			Loan Proceeds		
Proceeds from the Sale of Assets			Proceeds from the Sale of Assets			Proceeds from the Sale of Assets		
Operating Transfers Out	-	-	Operating Transfers Out	-	-	Operating Transfers Out	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<u>-</u>	<u>103,400</u>	<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<u>-</u>	<u>6,400</u>	<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<u>-</u>	<u>45,950</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>-</u>	<u>22,578,612</u>	<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>-</u>	<u>21,519,112</u>	<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>-</u>	<u>21,525,512</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ 22,682,012</u>	<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ 21,525,512</u>	<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ 21,571,462</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**General Fund - 001**  
**2023 Budget Summary**

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 9,395,307	\$ 8,810,000	\$ 11,730,000	\$ 11,730,000
Licenses & Permits	597,395	555,525	510,525	510,525
Intergovernmental Revenues	1,204,211	1,119,847	917,634	828,367
Fines & Forfeitures	17,958	16,200	16,200	16,200
Fees Charges and Commissions	69,630	61,600	71,600	71,900
Use of Money and Property	16,614	12,000	40,000	40,000
Miscellaneous Revenues	7,323,366	6,518,006	6,579,638	6,652,034
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>18,624,481</u>	<u>17,093,178</u>	<u>19,865,597</u>	<u>19,849,026</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government	9,097,121	8,486,111	8,483,552	8,519,884
Public Safety	2,506,683	2,391,786	2,615,866	2,474,767
Public Works	1,958,011	1,759,490	1,826,095	1,896,783
Health & Welfare	1,731,921	1,891,807	1,676,338	1,729,991
Culture & Recreation	627,884	485,139	707,880	850,663
Economic Development	347,772	326,924	328,490	330,012
Other Expenditures				
In Kind				
Capital Outlay	1,023,757	660,000	1,254,630	235,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>17,293,149</u>	<u>16,001,257</u>	<u>16,892,851</u>	<u>16,037,100</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,331,332</u>	<u>1,091,921</u>	<u>2,972,746</u>	<u>3,811,926</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	5,000	-	16,000	-
Operating Transfers Out	(843,750)	(1,077,155)	(995,155)	(916,868)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(838,750)</u>	<u>(1,077,155)</u>	<u>(979,155)</u>	<u>(916,868)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>492,582</u>	<u>14,766</u>	<u>1,993,591</u>	<u>2,895,058</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>10,852,842</u>	<u>10,111,427</u>	<u>11,345,424</u>	<u>13,339,015</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 11,345,424</u>	<u>\$ 10,126,193</u>	<u>\$ 13,339,015</u>	<u>\$ 16,234,073</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Bayou Goula Fire Department - 107**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 192,792	\$ 185,000	\$ 220,000	\$ 200,000
Licenses & Permits				
Intergovernmental Revenues	11,061	4,600	7,527	7,527
Fines & Forfeitures				
Fees Charges and Commissions	18,000	18,000	18,000	18,000
Use of Money and Property	-	-	2,500	4,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>221,853</u>	<u>207,600</u>	<u>248,027</u>	<u>229,527</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	157,036	227,696	232,188	244,304
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	55,670	15,000	15,000	15,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>212,706</u>	<u>242,696</u>	<u>247,188</u>	<u>259,304</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>9,147</u>	<u>(35,096)</u>	<u>839</u>	<u>(29,777)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>9,147</u>	<u>(35,096)</u>	<u>839</u>	<u>(29,777)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>268,726</u>	<u>134,667</u>	<u>277,873</u>	<u>278,712</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 277,873</u>	<u>\$ 99,571</u>	<u>\$ 278,712</u>	<u>\$ 248,935</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Office of Emergency Preparedness - 108**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	201,685	95,260	124,260	98,118
Fines & Forfeitures				
Fees Charges and Commissions	62			
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>201,747</u>	<u>95,260</u>	<u>124,260</u>	<u>98,118</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	198,150	199,909	219,106	202,542
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	49,857	122,000	122,000	122,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>248,007</u>	<u>321,909</u>	<u>341,106</u>	<u>324,542</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(46,260)</u>	<u>(226,649)</u>	<u>(216,846)</u>	<u>(226,424)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	170,000	170,000	170,000	190,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>190,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>123,740</u>	<u>(56,649)</u>	<u>(46,846)</u>	<u>(36,424)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>245,693</u>	<u>254,168</u>	<u>369,433</u>	<u>322,587</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 369,433</u>	<u>\$ 197,519</u>	<u>\$ 322,587</u>	<u>\$ 286,163</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Drainage Maintenance - 111**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 3,572,141	\$ 3,727,692	\$ 4,600,000	\$ 4,600,000
Licenses & Permits				
Intergovernmental Revenues	989,716	52,000	652,000	52,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	-	-	35,239	40,000
Miscellaneous Revenues	69,047	-	105,000	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>4,630,904</u>	<u>3,779,692</u>	<u>5,392,239</u>	<u>4,692,000</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	3,678,803	2,548,994	2,609,449	2,811,401
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	1,583,967	1,200,000	1,200,000	1,200,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>5,262,770</u>	<u>3,748,994</u>	<u>3,809,449</u>	<u>4,011,401</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(631,866)</u>	<u>30,698</u>	<u>1,582,790</u>	<u>680,599</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	55,109	-	44,333	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>55,109</u>	<u>-</u>	<u>44,333</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(576,757)</u>	<u>30,698</u>	<u>1,627,123</u>	<u>680,599</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,600,946</u>	<u>2,720,598</u>	<u>3,024,189</u>	<u>4,651,312</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,024,189</u>	<u>\$ 2,751,296</u>	<u>\$ 4,651,312</u>	<u>\$ 5,331,911</u>



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parks and Recreation - 115**  
 2023 Budget

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 2,140,421	\$ 2,210,000	\$ 2,835,000	\$ 2,835,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	86,763	87,350	60,290	60,290
Use of Money and Property	1,677	1,000	25,315	30,000
Miscellaneous Revenues	5,166	5,000	5,000	5,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,234,027</u>	<u>2,303,350</u>	<u>2,925,605</u>	<u>2,930,290</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation	1,668,556	1,660,949	1,890,857	1,741,612
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	14,751	500,000	500,000	450,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>1,683,307</u>	<u>2,160,949</u>	<u>2,390,857</u>	<u>2,191,612</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>550,720</u>	<u>142,401</u>	<u>534,748</u>	<u>738,678</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In	200,000	200,000	100,000	-
Loan Proceeds				
Proceeds from Sale of Assets	604			
Operating Transfers Out	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(99,396)</u>	<u>(100,000)</u>	<u>(200,000)</u>	<u>(300,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>451,324</u>	<u>42,401</u>	<u>334,748</u>	<u>438,678</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,304,623</u>	<u>3,688,711</u>	<u>3,755,947</u>	<u>4,090,695</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,755,947</u>	<u>\$ 3,731,112</u>	<u>\$ 4,090,695</u>	<u>\$ 4,529,373</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Criminal Court Fund - 117**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures	166,848	190,000	155,000	205,000
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	60,906	40,000	40,000	40,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>227,754</u>	<u>230,000</u>	<u>195,000</u>	<u>245,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government	198,394	195,312	211,342	213,965
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	17,385			
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>215,779</u>	<u>195,312</u>	<u>211,342</u>	<u>213,965</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,975</u>	<u>34,688</u>	<u>(16,342)</u>	<u>31,035</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>11,975</u>	<u>34,688</u>	<u>(16,342)</u>	<u>31,035</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>82,645</u>	<u>87,289</u>	<u>94,620</u>	<u>78,278</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 94,620</u>	<u>\$ 121,977</u>	<u>\$ 78,278</u>	<u>\$ 109,313</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Visitor Enterprise Fund - 118**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 50,336	\$ 40,000	\$ 62,500	\$ 62,500
Licenses & Permits				
Intergovernmental Revenues	195,716	135,858	136,858	201,858
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>246,052</u>	<u>175,858</u>	<u>199,358</u>	<u>264,358</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation	354,418	464,166	488,338	511,376
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	5,145			
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>359,563</u>	<u>464,166</u>	<u>488,338</u>	<u>511,376</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(113,511)</u>	<u>(288,308)</u>	<u>(288,980)</u>	<u>(247,018)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	300,000	300,000	300,000	300,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>186,489</u>	<u>11,692</u>	<u>11,020</u>	<u>52,982</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>258,011</u>	<u>276,550</u>	<u>444,500</u>	<u>455,520</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 444,500</u>	<u>\$ 288,242</u>	<u>\$ 455,520</u>	<u>\$ 508,502</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**President's Council on Drug Abuse - 119**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	24,440	30,000	25,000	25,000
Fines & Forfeitures	52,735	65,000	20,000	20,000
Fees Charges and Commissions	90	-	-	-
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>77,265</u>	<u>95,000</u>	<u>45,000</u>	<u>45,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	222,065	254,994	231,271	244,608
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>222,065</u>	<u>254,994</u>	<u>231,271</u>	<u>244,608</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(144,800)</u>	<u>(159,994)</u>	<u>(186,271)</u>	<u>(199,608)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	163,000	145,000	163,000	163,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>163,000</u>	<u>145,000</u>	<u>163,000</u>	<u>163,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>18,200</u>	<u>(14,994)</u>	<u>(23,271)</u>	<u>(36,608)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>128,413</u>	<u>147,027</u>	<u>146,613</u>	<u>123,342</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 146,613</u>	<u>\$ 132,033</u>	<u>\$ 123,342</u>	<u>\$ 86,734</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Fire District #1 (East Side) - 120**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 443,689	\$ 435,000	\$ 495,000	\$ 475,000
Licenses & Permits				
Intergovernmental Revenues	29,554	28,404	42,730	42,000
Fines & Forfeitures				
Fees Charges and Commissions	2,500	2,500	2,500	2,500
Use of Money and Property	-	-	11,343	12,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>475,743</u>	<u>465,904</u>	<u>551,573</u>	<u>531,500</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety	365,263	408,983	390,053	430,703
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	283,021	65,000	45,000	22,797
Debt Service				
Principal	41,874	43,529	43,529	45,000
Interest	14,396	12,741	12,741	-
TOTAL EXPENDITURES	<u>704,554</u>	<u>530,253</u>	<u>491,323</u>	<u>498,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(228,811)</u>	<u>(64,349)</u>	<u>60,250</u>	<u>33,000</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
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>(228,811)</u>	<u>(64,349)</u>	<u>60,250</u>	<u>33,000</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,029,329</u>	<u>438,414</u>	<u>800,518</u>	<u>860,768</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 800,518</u>	<u>\$ 374,065</u>	<u>\$ 860,768</u>	<u>\$ 893,768</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**White Castle Fire Department - 121**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 192,792	\$ 185,000	\$ 220,000	\$ 200,000
Licenses & Permits				
Intergovernmental Revenues	49,543	17,000	29,530	29,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	-	-	1,344	1,500
Miscellaneous Revenues	3,000			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>245,335</u>	<u>202,000</u>	<u>250,874</u>	<u>230,500</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	255,072	242,559	253,424	232,149
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	71,221	-	26,000	-
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>326,293</u>	<u>242,559</u>	<u>279,424</u>	<u>232,149</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(80,958)</u>	<u>(40,559)</u>	<u>(28,550)</u>	<u>(1,649)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets			1,778	
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>1,778</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(80,958)</u>	<u>(40,559)</u>	<u>(26,772)</u>	<u>(1,649)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>231,780</u>	<u>120,383</u>	<u>150,822</u>	<u>124,050</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 150,822</u>	<u>\$ 79,824</u>	<u>\$ 124,050</u>	<u>\$ 122,401</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Bayou Sorrel/Pigeon Consolidated Fire Department - 122**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 385,584	\$ 370,000	\$ 440,000	\$ 400,000
Licenses & Permits				
Intergovernmental Revenues	9,555	9,555	15,824	15,800
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	-	-	37,850	40,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>395,139</u>	<u>379,555</u>	<u>493,674</u>	<u>455,800</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	316,497	241,243	283,126	235,272
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	166,626	150,000	75,000	75,000
Debt Service				
Principal	85,000	85,000	85,000	90,000
Interest	43,466	40,618	40,618	38,048
TOTAL EXPENDITURES	<u>611,589</u>	<u>516,861</u>	<u>483,744</u>	<u>438,320</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(216,450)</u>	<u>(137,306)</u>	<u>9,930</u>	<u>17,480</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(216,450)</u>	<u>(137,306)</u>	<u>9,930</u>	<u>17,480</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,695,715</u>	<u>1,407,585</u>	<u>1,479,265</u>	<u>1,489,195</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,479,265</u>	<u>\$ 1,270,279</u>	<u>\$ 1,489,195</u>	<u>\$ 1,506,675</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parish Transportation Fund - 123**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	356,264	325,000	383,468	350,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	-	-	-	-
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>356,264</u>	<u>325,000</u>	<u>383,468</u>	<u>350,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	331,754	281,500	281,500	350,000
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	-	500,000	500,000	-
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>331,754</u>	<u>781,500</u>	<u>781,500</u>	<u>350,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>24,510</u>	<u>(456,500)</u>	<u>(398,032)</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>24,510</u>	<u>(456,500)</u>	<u>(398,032)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>670,141</u>	<u>588,641</u>	<u>694,651</u>	<u>296,619</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 694,651</u>	<u>\$ 132,141</u>	<u>\$ 296,619</u>	<u>\$ 296,619</u>



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 2,990,400	\$ 3,060,000	\$ 3,000,000	\$ 3,000,000
Licenses & Permits				
Intergovernmental Revenues	9,137	-	1,080	-
Fines & Forfeitures				
Fees Charges and Commissions	198	430	430	-
Use of Money and Property	877	1,000	35,000	40,000
Miscellaneous Revenues	-	-	325	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,000,612</u>	<u>3,061,430</u>	<u>3,036,835</u>	<u>3,040,000</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government	1,658,606	1,609,087	1,701,225	1,584,529
Public Safety	378,078	338,621	380,521	358,521
Public Works	30,888	23,000	23,000	23,000
Health & Welfare	398,400	335,828	399,757	353,045
Culture & Recreation	307,360	282,798	342,128	299,698
Economic Development	59,219	73,608	68,712	74,872
Other Expenditures				
In Kind				
Capital Outlay	50,179	120,000	96,500	50,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,882,730</u>	<u>2,782,942</u>	<u>3,011,843</u>	<u>2,743,665</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>117,882</u>	<u>278,488</u>	<u>24,992</u>	<u>296,335</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
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>117,882</u>	<u>278,488</u>	<u>24,992</u>	<u>296,335</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,644,313</u>	<u>3,728,816</u>	<u>3,762,195</u>	<u>3,787,187</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,762,195</u>	<u>\$ 4,007,304</u>	<u>\$ 3,787,187</u>	<u>\$ 4,083,522</u>

**Iberville Parish Council**  
 Plaquemine, LA  
**Vehicle and Equipment Replacement - 128**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	31,200	-	-	-
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	821,300	700,000	1,000,000	450,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>852,500</u>	<u>700,000</u>	<u>1,000,000</u>	<u>450,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(402,500)</u>	<u>(250,000)</u>	<u>(550,000)</u>	<u>-</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	186,336	-	17,500	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>186,336</u>	<u>-</u>	<u>17,500</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(216,164)</u>	<u>(250,000)</u>	<u>(532,500)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>772,171</u>	<u>412,171</u>	<u>556,007</u>	<u>23,507</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 556,007</u>	<u>\$ 162,171</u>	<u>\$ 23,507</u>	<u>\$ 23,507</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Sales Tax Road - 129**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 2,815,404	\$ 2,650,000	\$ 3,200,000	\$ 2,850,000
Licenses & Permits				
Intergovernmental Revenues	68,483	-	34,321	-
Fines & Forfeitures				
Fees Charges and Commissions	363	-	100	-
Use of Money and Property	-	2,000	97,725	120,000
Miscellaneous Revenues	436,730	325,000	610,214	425,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,320,980</u>	<u>2,977,000</u>	<u>3,942,360</u>	<u>3,395,000</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	2,467,960	2,338,787	2,836,194	2,654,582
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	2,721,227	2,250,000	2,055,000	1,100,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>5,189,187</u>	<u>4,588,787</u>	<u>4,891,194</u>	<u>3,754,582</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,868,207)</u>	<u>(1,611,787)</u>	<u>(948,834)</u>	<u>(359,582)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	8,366	-	378	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,366</u>	<u>-</u>	<u>378</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(1,859,841)</u>	<u>(1,611,787)</u>	<u>(948,456)</u>	<u>(359,582)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>7,517,356</u>	<u>4,739,856</u>	<u>5,657,515</u>	<u>4,709,059</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 5,657,515</u>	<u>\$ 3,128,069</u>	<u>\$ 4,709,059</u>	<u>\$ 4,349,477</u>

**Iberville Parish Council**

Plaquemine, Louisiana

**Solid Waste - 130**

2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 4,670,063	\$ 4,200,000	\$ 5,300,000	\$ 4,500,000
Licenses & Permits				
Intergovernmental Revenues	314,192	-	4,142	-
Fines & Forfeitures				
Fees Charges and Commissions	9,911	7,000	13,095	-
Use of Money and Property	4,572	2,000	125,683	130,000
Miscellaneous Revenues	6,874	4,000	5,050	2,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>5,005,612</u>	<u>4,213,000</u>	<u>5,447,970</u>	<u>4,632,000</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	4,229,937	4,016,225	3,648,085	3,476,967
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	49,875	50,000	450,000	250,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>4,279,812</u>	<u>4,066,225</u>	<u>4,098,085</u>	<u>3,726,967</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>725,800</u>	<u>146,775</u>	<u>1,349,885</u>	<u>905,033</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	-	-	7,778	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>7,778</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>725,800</u>	<u>146,775</u>	<u>1,357,663</u>	<u>905,033</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>9,200,800</u>	<u>9,158,595</u>	<u>9,926,600</u>	<u>11,284,263</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 9,926,600</u>	<u>\$ 9,305,370</u>	<u>\$ 11,284,263</u>	<u>\$ 12,189,296</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Fire District #2 (Bayou Blue) - 140**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 279,317	\$ 265,000	\$ 305,000	\$ 275,000
Licenses & Permits				
Intergovernmental Revenues	5,175	5,200	8,618	8,600
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	274	-	18,500	20,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>284,766</u>	<u>270,200</u>	<u>332,118</u>	<u>303,600</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	157,217	168,145	172,563	218,902
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	-	15,750	15,750	18,400
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>157,217</u>	<u>183,895</u>	<u>188,313</u>	<u>237,302</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>127,549</u>	<u>86,305</u>	<u>143,805</u>	<u>66,298</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>127,549</u>	<u>86,305</u>	<u>143,805</u>	<u>66,298</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,404,781</u>	<u>1,435,043</u>	<u>1,532,330</u>	<u>1,676,135</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,532,330</u>	<u>\$ 1,521,348</u>	<u>\$ 1,676,135</u>	<u>\$ 1,742,433</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Iberville Medical Complex CDBG - 142**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	1,785,707	1,803,564	1,803,564	1,850,000
Use of Money and Property	2,743	2,000	50,000	50,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,788,450</u>	<u>1,805,564</u>	<u>1,853,564</u>	<u>1,900,000</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	466,833	391,454	473,163	425,471
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	603,965	200,000	1,150,000	200,000
Debt Service				
Principal	258,102	258,102	258,102	258,102
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>1,328,900</u>	<u>849,556</u>	<u>1,881,265</u>	<u>883,573</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>459,550</u>	<u>956,008</u>	<u>(27,701)</u>	<u>1,016,427</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
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>459,550</u>	<u>956,008</u>	<u>(27,701)</u>	<u>1,016,427</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,785,986</u>	<u>4,078,669</u>	<u>4,245,536</u>	<u>4,217,835</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 4,245,536</u>	<u>\$ 5,034,677</u>	<u>\$ 4,217,835</u>	<u>\$ 5,234,262</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**American Rescue Plan Act - 145**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	-	3,157,441	2,400,000	3,950,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>3,157,441</u>	<u>2,400,000</u>	<u>3,950,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	-	5,814,881	2,400,000	3,950,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>5,814,881</u>	<u>2,400,000</u>	<u>3,950,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(2,657,440)</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>-</u>	<u>(2,657,440)</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>2,657,440</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Community Services Block Grant (CSBG) - 146**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	175,966	109,000	109,000	110,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>175,966</u>	<u>109,000</u>	<u>109,000</u>	<u>110,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	175,966	109,000	109,000	110,000
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>175,966</u>	<u>109,000</u>	<u>109,000</u>	<u>110,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>4,858</u>	<u>4,858</u>	<u>4,858</u>	<u>4,858</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 4,858</u>	<u>\$ 4,858</u>	<u>\$ 4,858</u>	<u>\$ 4,858</u>



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Emergency 911 - 150**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Licenses & Permits				
Intergovernmental Revenues	4,411	-	-	-
Fines & Forfeitures				
Fees Charges and Commissions	500,823	495,025	495,025	495,000
Use of Money and Property				
Miscellaneous Revenues	15,000	15,000	15,000	15,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>820,234</u>	<u>810,025</u>	<u>810,025</u>	<u>810,000</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety	828,143	798,621	893,621	908,302
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	9,953	25,000	200,000	25,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>838,096</u>	<u>823,621</u>	<u>1,093,621</u>	<u>933,302</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(17,862)</u>	<u>(13,596)</u>	<u>(283,596)</u>	<u>(123,302)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
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>(17,862)</u>	<u>(13,596)</u>	<u>(283,596)</u>	<u>(123,302)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>804,368</u>	<u>794,792</u>	<u>786,506</u>	<u>502,910</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 786,506</u>	<u>\$ 781,196</u>	<u>\$ 502,910</u>	<u>\$ 379,608</u>

**Iberville Parish Council**

Plaquemine, Louisiana

**Section 8 - 152**

2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	149,010	130,750	160,000	160,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	33,529	23,500	36,000	36,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>182,539</u>	<u>154,250</u>	<u>196,000</u>	<u>196,000</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments	7,602	-	-	-
General Government				
Public Safety				
Public Works				
Health & Welfare	184,926	154,250	196,000	196,000
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>192,528</u>	<u>154,250</u>	<u>196,000</u>	<u>196,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(9,989)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
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>(9,989)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>29,605</u>	<u>29,605</u>	<u>19,616</u>	<u>19,616</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 19,616</u>	<u>\$ 29,605</u>	<u>\$ 19,616</u>	<u>\$ 19,616</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Disaster Relief Fund -153**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	-	-	-	-
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	30,000	-	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	-	109,534	-	109,534
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	-	-	-	-
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>109,534</u>	<u>-</u>	<u>109,534</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>30,000</u>	<u>(109,534)</u>	<u>-</u>	<u>(109,534)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
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>30,000</u>	<u>(109,534)</u>	<u>-</u>	<u>(109,534)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>79,534</u>	<u>109,534</u>	<u>109,534</u>	<u>109,534</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 109,534</u>	<u>\$ -</u>	<u>\$ 109,534</u>	<u>\$ -</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Sales Tax Bond Debt Service - 232**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 1,552,950	\$ 1,563,050	\$ 1,563,050	\$ 1,576,650
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,552,950</u>	<u>1,563,050</u>	<u>1,563,050</u>	<u>1,576,650</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal	1,280,000	1,330,000	1,330,000	1,380,000
Interest	242,150	203,000	203,000	162,350
TOTAL EXPENDITURES	<u>1,522,150</u>	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,542,350</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>30,800</u>	<u>30,050</u>	<u>30,050</u>	<u>34,300</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Premium on defeased debt				
Premium on refunding debt				
Cost of issuance				
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>30,800</u>	<u>30,050</u>	<u>30,050</u>	<u>34,300</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,568,015</u>	<u>1,598,815</u>	<u>1,598,815</u>	<u>1,628,865</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,598,815</u>	<u>\$ 1,628,865</u>	<u>\$ 1,628,865</u>	<u>\$ 1,663,165</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Sales Tax Bond Reserve - 235**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises				
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal	-	420,000	420,000	430,000
Interest	9,750	142,155	142,155	133,868
TOTAL EXPENDITURES	<u>9,750</u>	<u>562,155</u>	<u>562,155</u>	<u>563,868</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(9,750)</u>	<u>(562,155)</u>	<u>(562,155)</u>	<u>(563,868)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	9,750	562,155	562,155	563,868
Loan Proceeds				
Premium on defeased debt				
Premium on refunding debt				
Cost of issuance				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>9,750</u>	<u>562,155</u>	<u>562,155</u>	<u>563,868</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  
**2015 DHH Loan Reserve - 237**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>EXPENDITURES</u></b>				
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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	(236,189)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(236,189)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>(236,189)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>236,189</u>	<u>236,189</u>	<u>236,189</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 236,189</u>	<u>\$ 236,189</u>	<u>\$ -</u>	<u>\$ -</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**DHH Loan Debt Service Fund - 238**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 481,062	\$ 482,091	\$ 482,091	\$ 481,872
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	-	-	-	-
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>481,062</u>	<u>482,091</u>	<u>482,091</u>	<u>481,872</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal	297,000	289,000	289,000	280,000
Interest	208,575	159,964	192,913	132,913
TOTAL EXPENDITURES	<u>505,575</u>	<u>448,964</u>	<u>481,913</u>	<u>412,913</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(24,513)</u>	<u>33,127</u>	<u>178</u>	<u>68,959</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In			236,189	
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>236,189</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(24,513)</u>	<u>33,127</u>	<u>236,367</u>	<u>68,959</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,058,993</u>	<u>1,034,481</u>	<u>1,034,480</u>	<u>1,270,847</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,034,480</u>	<u>\$ 1,067,608</u>	<u>\$ 1,270,847</u>	<u>\$ 1,339,806</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Capital Improvement Fund - 341**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 4,223,106	\$ 4,100,000	\$ 4,750,000	\$ 4,200,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	-	500	75,000	75,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>4,223,106</u>	<u>4,100,500</u>	<u>4,825,000</u>	<u>4,275,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	1,242,173	3,750,000	3,100,000	6,250,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>1,242,173</u>	<u>3,750,000</u>	<u>3,100,000</u>	<u>6,250,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,980,933</u>	<u>350,500</u>	<u>1,725,000</u>	<u>(1,975,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	98,861	-	-	-
Proceeds from General Long-Term Loans				
Operating Transfers Out	<u>(1,000,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(901,139)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>2,079,794</u>	<u>(149,500)</u>	<u>1,225,000</u>	<u>(1,975,000)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,386,623</u>	<u>3,185,483</u>	<u>5,466,417</u>	<u>6,691,417</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 5,466,417</u>	<u>\$ 3,035,983</u>	<u>\$ 6,691,417</u>	<u>\$ 4,716,417</u>



**Iberville Parish Council**

Plaquemine, Louisiana

**LCDBG - 345**

2023 Budget

	<u>2021 Actual</u>	<u>2022 Orignial</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	593,610	-	200,000	500,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>593,610</u>	<u>-</u>	<u>200,000</u>	<u>500,000</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	687,995	-	300,000	500,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>687,995</u>	<u>-</u>	<u>300,000</u>	<u>500,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(94,385)</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In	-	-	-	-
Proceeds from General Long-Term Loans				
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>(94,385)</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>232,647</u>	<u>32,647</u>	<u>138,262</u>	<u>38,262</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 138,262</u>	<u>\$ 32,647</u>	<u>\$ 38,262</u>	<u>\$ 38,262</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parks and Recreation Capital Outlay Fund - 346**  
 2023 Budget

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	2,117,287	6,000,000	7,125,000	832,813
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,117,287</u>	<u>6,000,000</u>	<u>7,125,000</u>	<u>832,813</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,117,287)</u>	<u>(6,000,000)</u>	<u>(7,125,000)</u>	<u>(832,813)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	1,300,000	500,000	500,000	-
Loan Proceeds	7,500,000			-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,800,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>6,682,713</u>	<u>(5,500,000)</u>	<u>(6,625,000)</u>	<u>(832,813)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>775,100</u>	<u>5,500,000</u>	<u>7,457,813</u>	<u>832,813</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 7,457,813</u>	<u>\$ -</u>	<u>\$ 832,813</u>	<u>\$ -</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**WD3 Line Extension Project DHH - 364**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b>REVENUES</b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	7			
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
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>7</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In				
Loan Proceeds				
Operating Transfers Out	(7)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(7)</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  
**Iberville Industrial Park - 366**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b>REVENUES</b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	-	-	30	50
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>30</u>	<u>50</u>
<b>EXPENDITURES</b>				
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>-</u>	<u>-</u>	<u>30</u>	<u>50</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>-</u>	<u>-</u>	<u>30</u>	<u>50</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,030</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 110,030</u>	<u>\$ 110,080</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Sales Tax Department**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<b>REVENUES</b>				
Taxes & Franchises	\$ 962,560	\$ 910,150	\$ 981,360	\$ 950,060
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>962,560</u>	<u>910,150</u>	<u>981,360</u>	<u>950,060</u>
<b>EXPENDITURES</b>				
Housing Assistance Payments				
General Government	962,560	910,150	981,360	950,060
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>962,560</u>	<u>910,150</u>	<u>981,360</u>	<u>950,060</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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**  
 2023 Budget Summary

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	58,000	-	-	-
Fines & Forfeitures				
Fees Charges and Commissions	6,856,577	7,093,450	7,512,150	7,510,450
Use of Money and Property	2,486	17,500	20,000	14,000
Miscellaneous Revenues	20,483	26,600	26,600	26,100
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>6,937,546</u>	<u>7,137,550</u>	<u>7,558,750</u>	<u>7,550,550</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	7,197,353	6,969,150	7,487,350	7,434,600
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	-	65,000	65,000	70,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>7,197,353</u>	<u>7,034,150</u>	<u>7,552,350</u>	<u>7,504,600</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(259,807)</u>	<u>103,400</u>	<u>6,400</u>	<u>45,950</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(259,807)</u>	<u>103,400</u>	<u>6,400</u>	<u>45,950</u>
CONTRIBUTED CAPITAL	195,127			
SPECIAL ITEMS				
FUND EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>22,417,462</u>	<u>22,578,612</u>	<u>21,519,112</u>	<u>21,525,512</u>
FUND EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 22,352,782</u>	<u>\$ 22,682,012</u>	<u>\$ 21,525,512</u>	<u>\$ 21,571,462</u>

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

	Fiscal Year									
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Fund										
Non Spendable	\$ 735	\$ 1,335	43,766	\$ 1,736	7,863	\$ 973	\$ 1,418	\$ 392,436	\$ 431,673	\$ 455,017
Restricted	100,000	100,000	100,000	125,386	134,835	129,377	125,809	139,220	150,000	150,000
Unassigned	11,244,689	10,751,507	9,628,519	8,898,021	7,968,244	6,898,291		4,811,743	3,593,255	1,820,624
Reserved										
Unreserved	-	-	-	-	-	-	5,631,381	-	-	-
Total General Fund	<u>\$ 11,345,424</u>	<u>\$ 10,852,842</u>	<u>\$ 9,772,285</u>	<u>\$ 9,025,143</u>	<u>\$ 8,110,942</u>	<u>\$ 7,028,641</u>	<u>\$ 5,758,608</u>	<u>\$ 5,343,399</u>	<u>\$ 4,174,928</u>	<u>\$ 2,425,641</u>
Office of Emergency Preparedness										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted				246,119						
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Office of Emergency Preparedness	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Drainage Maintenance										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29,450	45,132	45,132
Restricted	3,024,189	3,600,946	2,845,080	2,566,354	3,235,041	3,823,571	3,929,497	3,179,838	2,420,794	1,809,494
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Drainage Maintenance	<u>\$ 3,024,189</u>	<u>\$ 3,600,946</u>	<u>\$ 2,845,080</u>	<u>\$ 2,566,354</u>	<u>\$ 3,235,041</u>	<u>\$ 3,823,571</u>	<u>\$ 3,929,497</u>	<u>\$ 3,209,288</u>	<u>\$ 2,465,926</u>	<u>\$ 1,854,626</u>
Parks and Recreation										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	3,755,947	3,304,623								
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Parks and Recreation	<u>\$ 3,755,947</u>	<u>\$ 3,304,623</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Public Building Maintenance										
Non Spendable	\$ -	\$ 50	2,344	108	216	79	29	205,200	216,700	196,015
Restricted	3,762,195	3,644,263	3,487,301	3,108,249	2,809,568	2,753,751	2,310,065	1,817,957	870,700	372,785
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Public Building Maintenance	<u>\$ 3,762,195</u>	<u>\$ 3,644,313</u>	<u>\$ 3,489,645</u>	<u>\$ 3,108,357</u>	<u>\$ 2,809,784</u>	<u>\$ 2,753,830</u>	<u>\$ 2,310,094</u>	<u>\$ 2,023,157</u>	<u>\$ 1,087,400</u>	<u>\$ 568,800</u>
Sales Tax Roads										
Non Spendable	\$ -	\$ -	25	\$ -	\$ -	\$ -	3,750	29,500	73,000	75,607
Committed	5,657,515						5,507,033			1,331,576
Restricted		7,517,356	7,648,127	6,464,985	5,509,030	6,590,270		4,222,792	2,635,307	
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Sales Tax Roads	<u>\$ 5,657,515</u>	<u>\$ 7,517,356</u>	<u>\$ 7,648,152</u>	<u>\$ 6,464,985</u>	<u>\$ 5,509,030</u>	<u>\$ 6,590,270</u>	<u>\$ 5,510,783</u>	<u>\$ 4,252,292</u>	<u>\$ 2,708,307</u>	<u>\$ 1,407,183</u>
Solid Waste										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25	4,000	8,150	35,345
Restricted	9,926,600	9,200,800	8,849,209	7,592,678	6,857,895	5,745,452	4,131,751	3,470,754	2,878,621	2,159,263
Unreserved	-	-	-	-	-	-	-	-	-	-

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

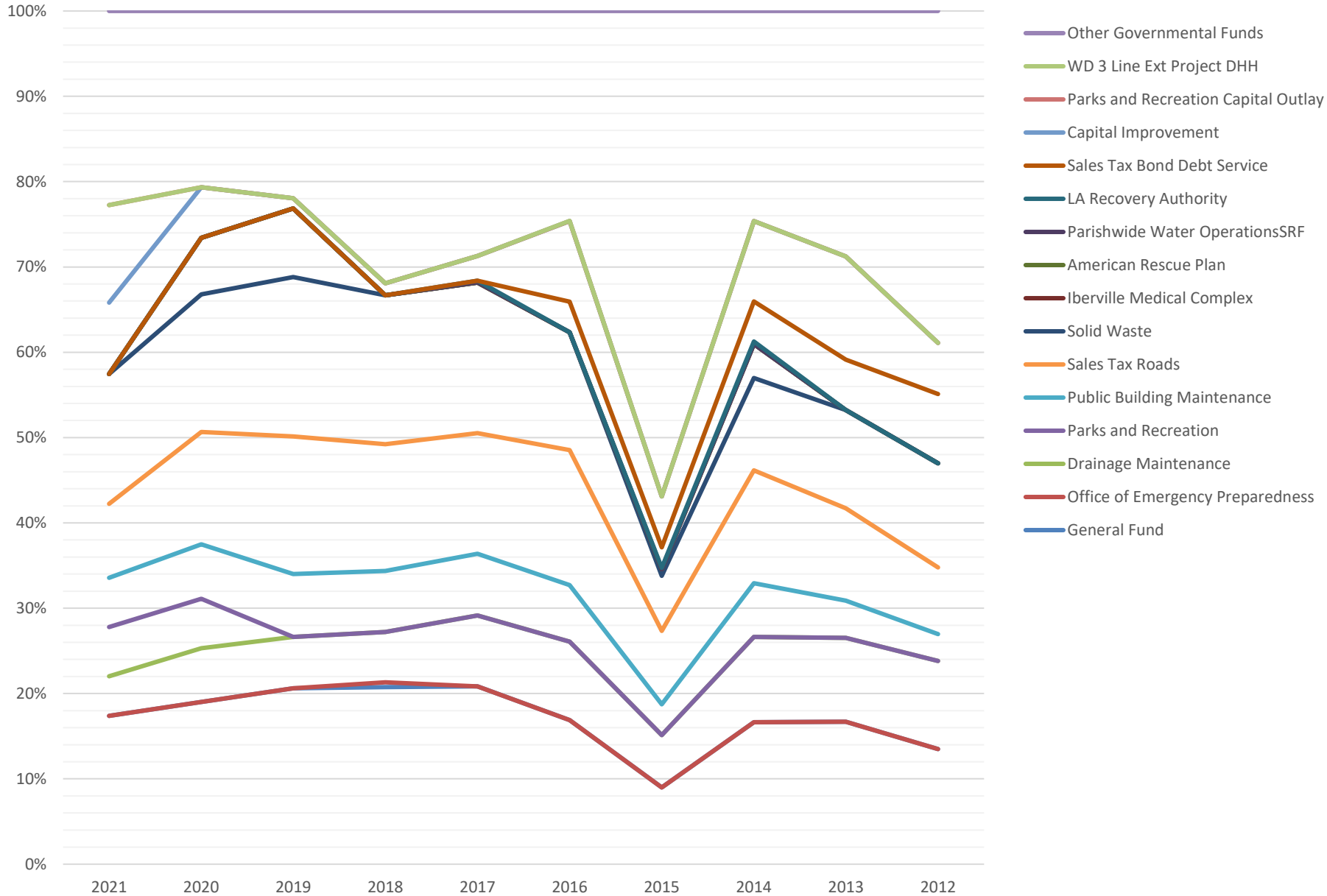
	Fiscal Year									
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Total Solid Waste	\$ 9,926,600	\$ 9,200,800	\$ 8,849,209	\$ 7,592,678	\$ 6,857,895	\$ 5,745,452	\$ 4,131,776	\$ 3,474,754	\$ 2,886,771	\$ 2,194,608
Iberville Medical Complex										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted		3,785,986	3,809,025	3,510,135	2,462,642	4,801	501,236	1,275,556	67,147	
Committed										
Unreserved										
Undesignated	-	-	-	-	-	-	-	-	-	-
Total Iberville Medical Complex	\$ -	\$ 3,785,986	\$ 3,809,025	\$ 3,510,135	\$ 2,462,642	\$ 4,801	\$ 501,236	\$ 1,275,556	\$ 67,147	\$ -
American Rescue Plan Act										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted										
Committed										
Unreserved	-	-	-	-	-	-	-	-	-	-
Total American Rescue Plan Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parishwide Water Operations SRF										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted										
Committed					15,863					
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Parishwide Water Operations SRF	\$ -	\$ -	\$ -	\$ -	\$ 15,863	\$ -	\$ -	\$ -	\$ -	\$ -
LA Recovery Authority										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					73,012		98,854	100,009		
Reserved										
Unreserved	-	-	-	-	-	-	-	-	-	-
Total LA Recovery Authority	\$ -	\$ -	\$ -	\$ -	\$ 73,012	\$ -	\$ 98,854	\$ 100,009	\$ -	\$ -
Sales Tax Bond Debt Service										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted						1,492,194	1,538,215	1,506,390	1,478,915	1,455,128
Reserved										
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Sales Tax Bond Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,492,194	\$ 1,538,215	\$ 1,506,390	\$ 1,478,915	\$ 1,455,128
Capital Improvement										



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

	Fiscal Year									
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	5,466,417	3,386,623	569,891	606,154	1,126,610	3,925,216	3,822,996	3,026,767	3,028,190	1,077,469
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Capital Improvement	<u>\$ 5,466,417</u>	<u>\$ 3,386,623</u>	<u>\$ 569,891</u>	<u>\$ 606,154</u>	<u>\$ 1,126,610</u>	<u>\$ 3,925,216</u>	<u>\$ 3,822,996</u>	<u>\$ 3,026,767</u>	<u>\$ 3,028,190</u>	<u>\$ 1,077,469</u>
Parks and Recreation Capital Outlay										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	7,457,813									
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Parks and Recreation Capital Outlay	<u>\$ 7,457,813</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
WD 3 Line Extension Project DHH										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted						10,015				
Unreserved	-	-	-	-	-	-	-	-	-	-
Total WD3 Line Ext Project DHH	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,015</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Governmental Funds										
Non Spendable	\$ -	\$ 250	\$ 9,697	\$ 63	\$ -	\$ -	\$ 5,926	\$ -	\$ -	\$ -
Restricted	14,027,073	10,786,516	9,404,203	13,134,394	10,405,223	7,061,529	28,233,281	6,898,567	6,347,342	4,451,531
Committed	812,620	1,010,584	983,399	750,426	772,668	3,176,068	2,559,743	1,012,855	850,601	2,546,097
Assigned										
Unassigned							5,631,381			
Undesignated										
Reserved										
Debt service funds										
Unreserved for:										
Debt service funds										
Special revenue funds										
Capital project funds										
Total Other Governmental Funds	<u>\$ 14,839,693</u>	<u>\$ 11,797,350</u>	<u>\$ 10,397,299</u>	<u>\$ 13,884,883</u>	<u>\$ 11,177,891</u>	<u>\$ 10,237,597</u>	<u>\$ 36,430,331</u>	<u>\$ 7,911,422</u>	<u>\$ 7,197,943</u>	<u>\$ 6,997,628</u>

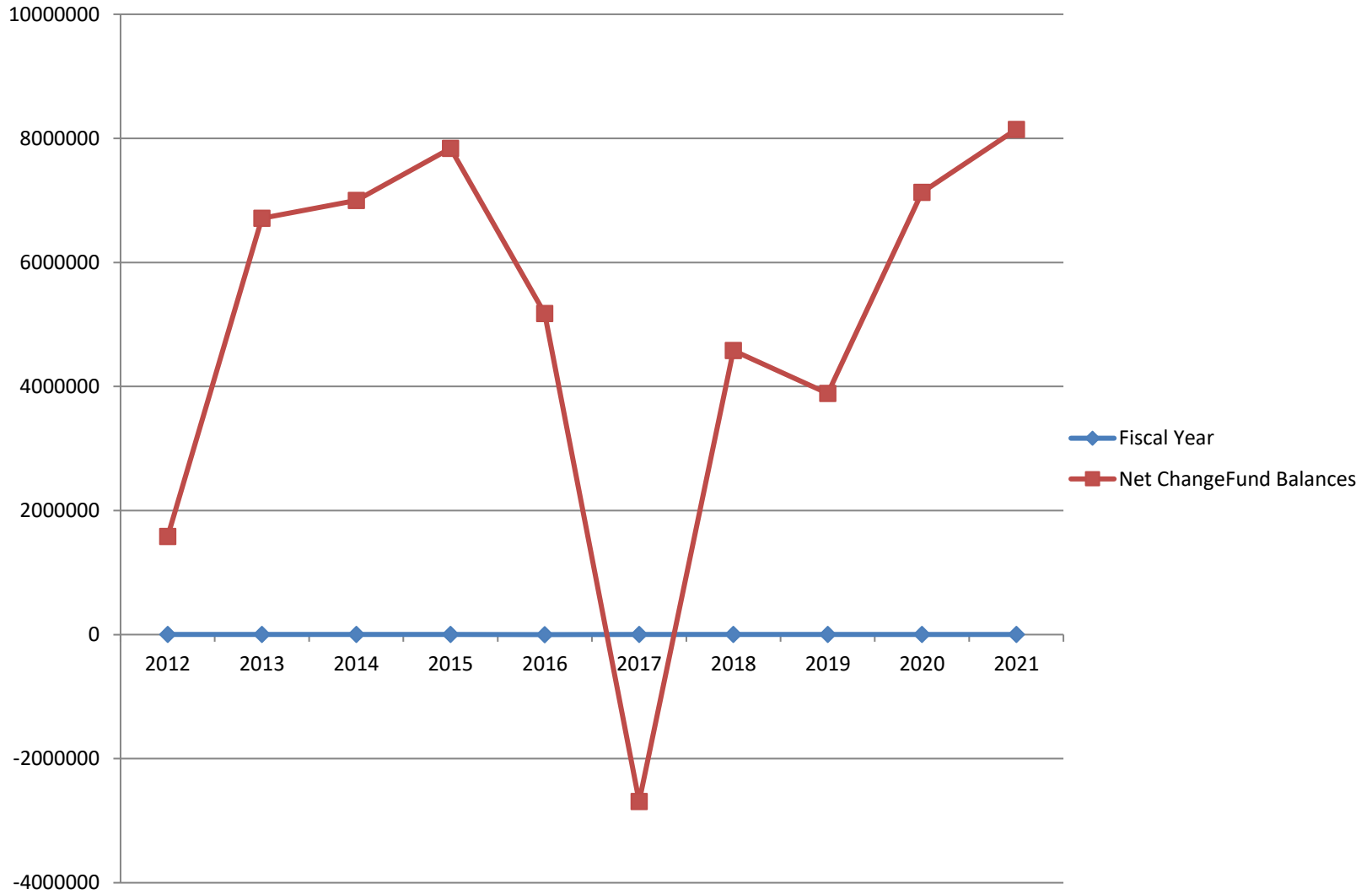
### FUND BALANCES



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Governmental Funds - Changes in Fund Balances**  
 Last Ten Fiscal Years

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Revenues</b>										
Taxes	\$ 34,135,363	\$ 33,458,973	\$ 32,475,278	\$ 27,366,714	\$ 28,870,218	\$ 31,825,089	\$ 26,535,664	\$ 25,480,808	\$ 25,446,395	\$ 20,253,060
Licenses and permits	597,395	573,838	559,558	553,368	588,991	500,503	508,077	596,733	387,777	395,272
Intergovernmental revenue	4,508,381	3,558,377	3,309,196	6,360,063	3,522,220	4,512,093	7,905,198	32,612,733	10,562,188	9,028,857
Charges for services	4,980,151	2,475,676	2,506,929	2,485,463	2,451,116	2,202,378	2,059,141	535,736	571,997	490,212
Use of money and property	29,017	131,574	703,206	569,161	268,155	46,700	26,582	28,950	24,141	36,285
Insurance fees	1,984,648	4,645,252	4,097,223	3,860,080	3,406,916	3,226,142	2,670,268	3,154,291	2,549,307	1,612,278
Other revenues	3,011,315	2,635,150	2,584,446	2,627,999	2,280,768	2,277,260	3,913,084	2,109,471	2,138,240	2,364,294
In-kind							2,036,793			140,544
Fines and forfeitures	237,540	207,558	200,844	197,341	95,441	238,407	247,372	207,852	571,593	526,337
Total revenues	<u>49,483,810</u>	<u>47,686,398</u>	<u>46,436,680</u>	<u>44,020,189</u>	<u>41,483,825</u>	<u>44,828,572</u>	<u>45,902,179</u>	<u>64,726,574</u>	<u>42,251,638</u>	<u>34,847,139</u>
<b>Expenditures</b>										
Housing Assistance Payments	192,528	149,327								
General government	10,594,985	10,013,270	9,435,719	9,334,558	9,578,739	9,663,562	13,178,485	20,209,279	9,042,019	8,052,286
Public safety	5,162,146	4,820,404	4,590,632	4,136,679	4,763,695	4,561,624	4,015,921	3,818,949	3,682,757	3,935,294
Public works	12,728,550	10,708,343	10,773,798	10,398,345	12,775,525	9,773,877	9,333,271	9,036,110	8,990,114	9,437,114
Health & welfare	2,995,190	2,781,882	3,230,162	2,845,587	2,760,836	2,883,854	3,262,697	2,241,757	2,600,968	4,510,898
Culture & recreation	2,958,212	2,453,394	1,186,381	909,664	832,968	909,392	829,289	814,883	769,184	690,193
Economic development	406,992	368,950	382,577	309,470	244,052	238,228	249,487	236,094	233,544	237,061
Capital outlay	11,575,355	7,282,346	11,868,902	11,992,896	12,476,019	11,937,668	8,160,080	19,667,223	8,707,485	4,307,305
Debt service	2,480,312	2,447,824	2,451,377	2,212,425	1,980,445	2,616,830	1,998,510	1,783,384	1,759,029	2,093,772
Other Expenditures						13,703				
In-kind	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>49,094,270</u>	<u>41,025,740</u>	<u>43,919,548</u>	<u>42,139,624</u>	<u>45,412,279</u>	<u>42,598,738</u>	<u>41,027,740</u>	<u>57,807,679</u>	<u>35,785,100</u>	<u>33,263,923</u>
Excess of revenues over (under) expenditures	389,540	6,660,658	2,517,132	1,880,565	(3,928,454)	2,229,834	4,874,439	6,918,895	6,466,538	1,583,216
<b>Other Financing Sources (Uses)</b>										
Bond Proceeds	7,500,000				1,050,035					
Transfers in	2,742,611	1,527,101	1,193,000	2,189,858	545,385	1,510,171	1,135,710	370,479	695,478	1,213,341
Loan proceeds		16,628	1,363,366	2,698,040		2,834,620	1,829,398		200,000	
Transfers out	(2,742,611)	(1,527,101)	(1,193,000)	(2,189,858)	(545,385)	(1,510,171)		(370,479)	(695,478)	(1,213,341)
Sale of fixed assets	255,414	451,125	5,314	-	187,700	112,000	-	81,135	46,461	-
Total other financing sources (uses)	<u>7,755,414</u>	<u>467,753</u>	<u>1,368,680</u>	<u>2,698,040</u>	<u>1,237,735</u>	<u>2,946,620</u>	<u>2,965,108</u>	<u>81,135</u>	<u>246,461</u>	<u>-</u>
Net change in fund balances	<u>\$ 8,144,954</u>	<u>\$ 7,128,411</u>	<u>\$ 3,885,812</u>	<u>\$ 4,578,605</u>	<u>\$ (2,690,719)</u>	<u>\$ 5,176,454</u>	<u>\$ 7,839,547</u>	<u>\$ 7,000,030</u>	<u>\$ 6,712,999</u>	<u>\$ 1,583,216</u>
Debt service as a percentage of noncapital expenditures	6.61%	7.25%	7.65%	7.34%	6.01%	8.53%	6.08%	4.68%	6.50%	7.23%

Iberville Parish Council  
Plaquemine, Louisiana  
Governmental Funds - 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	<b>Total Taxes</b>	Federal Funds	State Funds	Local Funds	Other Intergovernmental Funds	<b>Total Intergovernmental</b>
2013	5,293,942	19,895,958	256,495	\$ 25,446,395	7,984,979	2,420,714	156,495		\$ 10,562,188
2014	5,872,715	19,353,322	254,771	\$ 25,480,808	27,423,763	4,853,942	335,028		\$ 32,612,733
2015	6,266,379	20,008,404	260,881	\$ 26,535,664	5,643,646	2,017,953	243,599		\$ 7,905,198
2016	6,312,611	25,230,767	281,711	\$ 31,825,089	2,916,375	1,423,866	171,852		\$ 4,512,093
2017	5,871,149	22,707,521	291,549	\$ 28,870,219	1,476,418	1,833,579	212,223		\$ 3,522,220
2018	6,091,886	20,953,249	321,579	\$ 27,366,714	3,706,437	2,071,470	582,156		\$ 6,360,063
2019	7,225,564	24,947,133	302,581	\$ 32,475,278	1,223,652	1,735,446	350,098		\$ 3,309,196
2020	9,662,422	23,505,104	291,447	\$ 33,458,973	1,333,610	1,423,502	801,265		\$ 3,558,377
2021	9,671,380	24,115,257	348,726	\$ 34,135,363	2,864,984	1,245,810	397,587		\$ 4,508,381
2022 (*)	12,395,000	27,227,641	330,000	\$ 39,952,641	3,421,942	1,073,656	756,394		\$ 5,251,992
2023 (*)	12,395,000	25,411,022	330,000	\$ 38,136,022	4,283,431	1,376,723	718,116		\$ 6,378,270

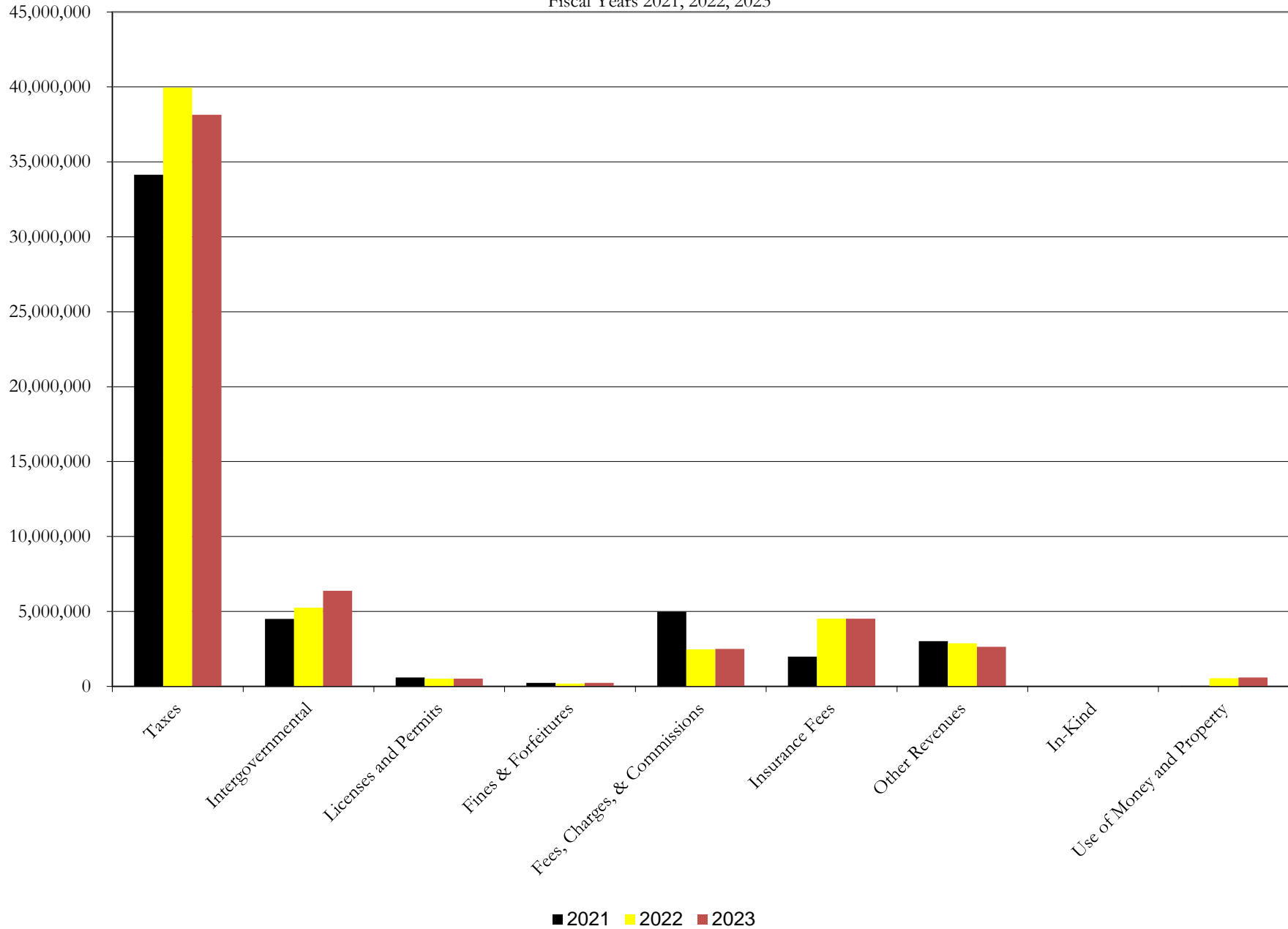
Fiscal Year	Licenses and Permits	Fines & Forfeitures	Fees, Charges, & Commissions	Interest	Insurance Fees	Other Revenues	In-Kind	Use of Money and Property	<b>TOTAL GOVERNMENT REVENUES</b>
2013	387,777	571,593	571,997		2,549,307	2,138,240		24,141	\$ 42,251,638
2014	596,733	207,852	535,736		3,154,291	2,109,471		28,950	\$ 64,726,574
2015	508,077	247,372	2,059,141		2,670,268	3,913,084		26,582	\$ 43,865,386
2016	500,503	238,407	2,202,378		3,226,142	2,277,260		46,700	\$ 44,828,572
2017	588,991	95,441	2,451,116		3,406,916	2,280,768		268,155	\$ 41,483,826
2018	553,368	197,341	2,485,463		3,860,080	2,627,999		569,161	\$ 44,020,189
2019	559,558	200,844	2,506,929		4,097,223	2,584,446		703,206	\$ 46,436,680
2020	573,838	207,558	2,475,676		4,645,252	2,635,150		131,574	\$ 47,686,398
2021	597,395	237,540	4,980,151		1,984,648	3,011,315		29,017	\$ 49,483,810
2022 (*)	510,525	191,200	2,464,604		4,525,000	2,871,227		555,529	\$ 56,322,718
2023 (*)	510,525	241,200	2,497,690		4,525,000	2,650,034		602,550	\$ 55,541,291

Source: Annual Financial Reports for the last ten years.

(\*) This is an estimate based on the 2022 Revised Budget and 2023 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 2021, 2022, 2023



# Capital Project Funds





## OVERVIEW

Capital Project Funds account for the financial resources used for the acquisition, construction, and improvement of major capital facilities not reported in other governmental funds. For the budget year 2023, the Parish will maintain five (5) capital project funds. Those funds are:

- The *Capital Improvement Fund* accounts for capital outlay projects funded solely through Parish resources.
- The *Louisiana Community Development Block Grant (LCDBG) Fund* accounts for the cost of the sewer system rehabilitation project located within the parish of Iberville. Major financing for these projects is provided by federal grant revenue.
- The *Parks and Recreation Capital Outlay Fund* accounts for the cost of the Parks and Recreation Master Plan project located within the parish of Iberville. Major financing for this project is provided by transfers from the General Fund, the Iberville Parks and Recreation District special revenue fund and proceeds from General long term loans.
- The *Utility Department Line Extension Project DHH Fund* - accounted for all capital outlay in association with the \$8 million-dollar DHH loan. This fund accounted for all outlay on the Utility Department water line enlargement project and tank raising which was completed in 2021.
- The *Industrial Park Fund* is a capital outlay fund that carries a fund balance that exists of sale of property. These funds are budgeted on infrastructure enhancements as new tenants become available.

## BUDGET HIGHLIGHTS

Capital Improvements have impacted the operational budget to the extent that they lessen the recurrence of costly ongoing maintenance. Iberville takes the approach that constantly improving all capital assets will decrease operational cost and efficiency overall. Some of the capital projects that will be implemented in 2023 is the completion of courthouse security, drainage improvements and completion of the new Parks and Recreation facilities. All of these projects will impact the 2023 budget and future budgets and will improve the quality of life for all residents of Iberville Parish.

Some of the major projects that are included in the 2023 budget are as follows:

- \$1,500,000 has been budgeted for construction of new storage building.
- \$2,500,000 has been included in the budget for miscellaneous drainage projects.
- \$1,000,000 has been budgeted to dig a water well.
- \$1,250,000 is being budgeted for Park Improvements.

The addition of capital outlay as assets on the balance sheet does 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.



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**5-Year Capital Improvement Budget**  
 2023 Budget  
 (Budget Years 2023 to 2027)

	<u>2023</u> <u>Proposed</u>	<u>2024</u> <u>Year 2</u>	<u>2025</u> <u>Year 3</u>	<u>2026</u> <u>Year 4</u>	<u>2027</u> <u>Year 5</u>
<b>Revenues</b>					
General Sales and Use Tax for Capital Improvement Fund	\$ 4,200,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
Interest Earnings	75,050	50,000	5,000	5,000	5,000
Federal Grants					
State Grants	500,000				
Intergovernmental Revenues					
Proceeds from General Long Term Debt	-	-	-	-	-
<b>Total Revenues</b>	<u>4,775,050</u>	<u>3,550,000</u>	<u>3,505,000</u>	<u>3,505,000</u>	<u>3,505,000</u>
<b>Expenditures</b>					
<b>General Government</b>					
Professional Services - Engineering		150,000	150,000	150,000	150,000
Building /Grounds/General Plant	1,500,000				
Jail -Building Construction					
Animal Control					
Rifle Range/Recreational Facilities					
IPRD Improvements	2,082,813				
Capital Improvement Projects		1,500,000	1,000,000	1,000,000	1,500,000
<b>Water</b>					
Construction in Progress	1,000,000				
<b>Swer</b>					
Construction in Progress	500,000				
<b>Drainage</b>					
Construction in Progress	2,500,000	900,000	1,355,000	855,000	855,000
<b>Road Construction Capital Improvement Fund</b>					
Construction in Progress Roads					
<b>Paved Streets</b>					
Construction in Progress Roads		1,000,000	1,000,000	1,500,000	1,000,000
<b>Natural Gas</b>					
Construction in Progress					
<b>Programs for Elderly</b>					
Professional Services					
Capital Outlay					
<b>Economic Development</b>					
Construction in Progress	-	-	-	-	-
<b>Total Expenditures</b>	<u>7,582,813</u>	<u>3,550,000</u>	<u>3,505,000</u>	<u>3,505,000</u>	<u>3,505,000</u>
<b>Total Revenues vs Expenditures</b>	(2,807,763)	-	-	-	-
<b>Projected Beginning Fund Balance</b>	<u>7,672,522</u>	<u>4,864,759</u>	<u>4,864,759</u>	<u>4,864,759</u>	<u>4,864,759</u>
<b>Projected Ending Fund Balance</b>	<u>\$ 4,864,759</u>	<u>\$ 4,864,759</u>	<u>\$ 4,864,759</u>	<u>\$ 4,864,759</u>	<u>\$ 4,864,759</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Capital Improvement Fund - 341**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Requested</u>	<u>2023 Budget</u>
Revenues						
Sales Tax	1102					
Public Works	5600					
General Sales and Use	412000	\$ 4,223,106	\$ 4,100,000	\$ 4,750,000	\$ 4,200,000	\$ 4,200,000
Use of Money and Property	16					
Public Works	5600					
Interest Earnings	461000		500	75,000	75,000	75,000
Transfer In	18					
Water	5920					
Transfer from WD#3	485000	7				
LRA-Non Federal Funded	6500					
Transfers from the LRA-Non Federal Fund	485000	98,854	-	-	-	-
Total Revenues		<u>4,321,967</u>	<u>4,100,500</u>	<u>4,825,000</u>	<u>4,275,000</u>	<u>4,275,000</u>
Expenditures						
Capital Outlay - General Government	5851					
General Governmental Buildings and Plant	4620					
Construction in Progress-Buildings	568000		1,500,000	-	1,500,000	1,500,000
General Government	5622					
Building and System	565200	228,248				
Capital Outlay - Public Works	5853					
Drainage and Flood Control	5800					
Infrastructure- other than building	563000		2,000,000	2,000,000	2,500,000	2,500,000
Construction in Progress - Buildings	568000	74,700				
Capital Outlay - Health and Welfare	5854					
Water	5920					
Construction in Progress - Water	568400	659,243		350,000	1,000,000	1,000,000
Programs for the Elderly	6115					
Construction in Progress - Buildings	568000	87,643				
Capital Outlay - Culture and Recreation	5855					
Special Recreation Facilities	7090					
Infrastructure- other than building	563000			400,000	1,250,000	1,250,000
Building and System	565200	192,339				
Construction in Progress- Buildings	568000		250,000	350,000		
Transfers	63					
Administration - Parks and Recreation	7001					
Transfers to Parks and Recreation CIF	580346	1,000,000	500,000	500,000	-	-
Total Expenditures		<u>2,242,173</u>	<u>4,250,000</u>	<u>3,600,000</u>	<u>6,250,000</u>	<u>6,250,000</u>
Total Revenues VS Expenditures		2,079,794	(149,500)	1,225,000	(1,975,000)	(1,975,000)
Beginning Fund Balance		<u>3,386,623</u>	<u>3,185,483</u>	<u>5,466,417</u>	<u>6,691,417</u>	<u>6,691,417</u>
Ending Fund Balance		<u>\$ 5,466,417</u>	<u>\$ 3,035,983</u>	<u>\$ 6,691,417</u>	<u>\$ 4,716,417</u>	<u>\$ 4,716,417</u>

Iberville Parish Council

Plaquemine, Louisiana

LCDBG - 345

2023 Budget

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		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
IGR Operating Utilities Sewerage	1375					
Sewerage Collection and Disposal	5875					
State LCDBG Construction Grants	433355	\$ 593,610	\$ -	\$ 200,000	\$ 500,000	\$ 500,000
Total Revenues		<u>593,610</u>	<u>-</u>	<u>200,000</u>	<u>500,000</u>	<u>500,000</u>
Expenditures						
Capital Projects Public Works	5853					
Sewerage Collection and Disposal	5875					
Professional Services Engineering	528200	58,526				
Construction In Progress Sewer	568500	629,469	-	300,000	500,000	500,000
Total Expenditures		<u>687,995</u>	<u>-</u>	<u>300,000</u>	<u>500,000</u>	<u>500,000</u>
Total Revenues VS Expenditures		(94,385)	-	(100,000)	-	-
Beginning Fund Balance		<u>232,647</u>	<u>32,647</u>	<u>138,262</u>	<u>38,262</u>	<u>38,262</u>
Ending Fund Balance		<u>138,262</u>	<u>32,647</u>	<u>38,262</u>	<u>38,262</u>	<u>38,262</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parks and Recreation Capital Outlay Fund - 346**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Transfers In	18					
Financial Administration	4505					
Transfers from IPRD SRF	485115	300,000				
Transfers from the Capital Improvement Fund	485341	1,000,000	500,000	500,000		
Loan Proceeds	22					
Admin Parks and Recreation	7001					
Proceeds form General Long Term Loans	481000	7,500,000	-	-	-	-
Total Revenues		<u>8,800,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>-</u>
Expenditures						
Capital Outlay Culture and Recreation	5855					
Admin Parks and Recreation	7001					
Professional Services Engineering	528200	112,840		75,000		
Professional Services Architectual	528600	407,349		150,000		
Infrastructure other than buildings	563000	179,878	6,000,000	6,900,000	832,813	832,813
Building and System	565200	1,417,220	-	-	-	-
Total Expenditures		<u>2,117,287</u>	<u>6,000,000</u>	<u>7,125,000</u>	<u>832,813</u>	<u>832,813</u>
Total Revenues VS Expenditures		6,682,713	(5,500,000)	(6,625,000)	(832,813)	(832,813)
Beginning Fund Balance		<u>775,100</u>	<u>5,500,000</u>	<u>7,457,813</u>	<u>832,813</u>	<u>832,813</u>
Ending Fund Balance		<u>7,457,813</u>	<u>-</u>	<u>832,813</u>	<u>-</u>	<u>-</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**WD3 Line Extension Project DHH - 364**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Use of Money and Property	16					
Water	5920					
Interest Earnings	461000	\$ 7	\$ -	\$ -	\$ -	\$ -
Total Revenues		<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Transfers	63					
Transfers Out	7805					
Transfers to the Capital Improvement Fund	580341	7	-	-	-	-
Total Expenditures		<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures		-	-	-	-	-
Beginning Fund Balance		-	-	-	-	-
Ending Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Iberville Industrial Park - 366**  
 2023 Budget

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues					
Use of Money and Property	\$ -	\$ -	\$ 30	\$ 50	\$ 50
Total Revenues	<u>-</u>	<u>-</u>	<u>30</u>	<u>50</u>	<u>50</u>
Expenditures					
Construction in Progress	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	-	-	30	50	50
Beginning Fund Balance	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,030</u>	<u>110,030</u>
Ending Fund Balance	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 110,030</u>	<u>\$ 110,080</u>	<u>\$ 110,080</u>

# Debt Service Funds





## 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 2009 issuance of \$8,970,000 and the 2016 issuance of \$10,140,000 in Revenue Bonds.
  2. *Parks and Recreation Bond Debt Service Fund.* This fund is used to service all debt, principal, and interest associated with the 2021 revenue bonds for the construction of Belleview Park.
  3. *2015 DHH Loan Reserve Fund.* This reserve was not required to be fully funded until the end of the three-year drawdown period. We decided to fully fund the reserve in year one. The reserve total is \$235,930.
  4. *DHH Loan Debt Service Fund.* Accounts for the sinking fund requirements and debt service principal/interest on the DHH revolving water loan.



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Sales Tax Bond Debt Service - 232**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Sales Taxes	1102					
Financial Administration	4505					
General Sales and Use	412000	\$ 1,552,950	\$ 1,563,050	\$ 1,563,050	\$ 1,576,650	\$ 1,576,650
Total Revenues		<u>1,552,950</u>	<u>1,563,050</u>	<u>1,563,050</u>	<u>1,576,650</u>	<u>1,576,650</u>
Expenditures						
Debt Service Principal	59					
ST Bond Refunding 2016	4521					
Long-Term Debt Redeemed	551000	1,280,000	1,330,000	1,330,000	1,380,000	1,380,000
Debt Service Interest	60					
ST Bond Refunding 2016	4521					
Interest on Long-Term Debt	552000	242,150	203,000	203,000	162,350	162,350
Total Expenditures		<u>1,522,150</u>	<u>1,533,000</u>	<u>1,533,000</u>	<u>1,542,350</u>	<u>1,542,350</u>
Total Revenues VS Expenditures		30,800	30,050	30,050	34,300	34,300
Beginning Fund Balance		<u>1,568,015</u>	<u>1,598,815</u>	<u>1,598,815</u>	<u>1,628,865</u>	<u>1,628,865</u>
Ending Fund Balance		<u>\$ 1,598,815</u>	<u>\$ 1,628,865</u>	<u>\$ 1,628,865</u>	<u>\$ 1,663,165</u>	<u>\$ 1,663,165</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parks and Recreation Bond DSF - 235**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Transfer In	18					
Administration	7001					
Transfers from the General Fund	485001	\$ -	\$ 262,155	\$ 262,155	\$ 263,868	\$ 263,868
Transfers from IPRD SRF	485115	9,750	300,000	300,000	300,000	300,000
Total Revenues		<u>9,750</u>	<u>562,155</u>	<u>562,155</u>	<u>563,868</u>	<u>563,868</u>
Expenditures						
Debt Service Principal	59					
Administration	7001					
Long Term Debt Redeemed	551000		420,000	420,000	430,000	430,000
Debt Service Interest	60					
Administration	7001					
Interest on Long Term Debt	552000	9,750	142,155	142,155	133,868	133,868
Total Expenditures		<u>9,750</u>	<u>562,155</u>	<u>562,155</u>	<u>563,868</u>	<u>563,868</u>
Total Revenues VS Expenditures		-	-	-	-	-
Beginning Fund Balance		-	-	-	-	-
Ending Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**2015 DHH Loan Reserve - 237**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Use of Money and Property	16					
Water	5920					
Interest Earnings	461000	\$ -	\$ -	-	\$ -	\$ -
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Debt Service Principal	63					
Paved Streets	7805					
Transfer Out	580000	-	-	236,189	-	-
Total Expenditures		<u>-</u>	<u>-</u>	<u>236,189</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures		-	-	(236,189)	-	-
Beginning Fund Balance		<u>236,189</u>	<u>236,189</u>	<u>236,189</u>	<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ 236,189</u>	<u>\$ 236,189</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**DHH Loan Debt Service Fund - 238**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Sales Taxes	1102					
Water	5920					
General Sales and Use	412000	\$ 481,062	\$ 482,091	\$ 482,091	\$ 481,872	\$ 481,872
Water-2022 Revenue Bonds	5923					
General Sales and Use	412000					
Use of Money and Property	16					
Water-2022 Revenue Bonds	5923					
Interest Earnings	461000					
Transfer In	18					
Water-2022 Revenue Bonds	5923					
Transfer In	485000			236,189		
Loan Proceeds	22					
Water-2022 Revenue Bonds	5923					
Proceeds from Long- Term Bonds	482000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues		<u>481,062</u>	<u>482,091</u>	<u>718,280</u>	<u>481,872</u>	<u>481,872</u>
Expenditures						
Debt Service Principal	59					
Water	5920					
Long Term Debt Redeemed	551000	297,000	289,000	289,000	280,000	280,000
Debt Service Interest	60					
Water	5920					
Interest on Long Term Debt	552000	208,575	159,964	159,964	-	-
Water- 2022 Bond Revenue Bonds	5923					
Interest on Long Term Debt	552000	-	-	32,949	132,913	132,913
Total Expenditures		<u>505,575</u>	<u>448,964</u>	<u>481,913</u>	<u>412,913</u>	<u>412,913</u>
Total Revenues VS Expenditures		(24,513)	33,127	236,367	68,959	68,959
Beginning Fund Balance		<u>1,058,993</u>	<u>1,034,481</u>	<u>1,034,480</u>	<u>1,270,847</u>	<u>1,270,847</u>
Ending Fund Balance		<u>\$ 1,034,480</u>	<u>\$ 1,067,608</u>	<u>\$ 1,270,847</u>	<u>\$ 1,339,806</u>	<u>\$ 1,339,806</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Indebtedness Statement**

**General Government Long-Term Debt**

\$10,410,000 August 30, 2016 Sales Tax Refunding Bonds with a net interest cost of 3% is payable on February 1, 2017 and semiannually thereafter on February 1<sup>st</sup> and August 1<sup>st</sup> of each year. Principal and interest will be serviced from a Sales Tax Refunding Debt Service Fund. \$5,230,000  
Premium 323,253  
\$ 5,553,253

\$8,000,000 2015 Sales Tax Bonds through the Louisiana Department of Health and Hospitals, Drinking Water Revolving Loan Fund. These bonds carry an interest rate of 2.95% and are payable annually of February 1<sup>st</sup> of each year beginning February 1, 2017, ending February 1, 2036. Principal will be serviced from a DHH revolving loan Debt Service Fund. Appropriate sinking and reserve funds have been set up according to the covenants. (See Note 4 G Flow of Funds) \$ 5,565,000

\$1,500,000 2018 Sales Tax Bonds with a net interest cost of 3.35% payable on December 1<sup>st</sup> and June 1<sup>st</sup> of each year. Principal payments are due annually on June 1<sup>st</sup>. The bonds mature annually through June 1, 2033. Principal and Interest are serviced through the Bayou Pigeon/Bayou Sorrel Consolidated Fire Department Special Revenue Fund. \$ 1,170,000

\$600,000 July 9, 2013 Limited Tax Certificates of Indebtedness with a net interest cost of 1.92 % which is payable on March 1<sup>st</sup> and September 1<sup>st</sup> of each year through March 1, 2023. Principal and interest is serviced from the Iberville Utility Department Proprietary Enterprise Fund. \$ 65,000

\$7,500,000 July 7, 2021 Sales Tax Bonds with a net interest cost of 1.95% which is payable on February 1<sup>st</sup> and August 1<sup>st</sup> of each year beginning on August 1<sup>st</sup> 2021. The bonds mature annually on February 1<sup>st</sup> through February 1<sup>st</sup> of 2036. Principal and interest are serviced through the Park and Recreation Debt Service Fund. \$ 7,080,000

**Total Long Term Notes/Bonds Payable Primary Government \$ 19,433,253**

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

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Legal Debt Limit [1]</u>	<u>Bonded Debt</u>	<u>Legal Debt Margin</u>
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
2014	579,484,655	27,948,466	15,970,000	41,978,466
2015	610,766,852	61,076,685	16,734,398	44,342,287
2016	603,462,355	60,346,236	17,689,844	42,656,392
2017	572,147,130	57,214,713	17,569,879	39,644,834
2018	643,093,225	64,309,323	21,192,381	43,116,942
2019	756,525,905	75,652,591	17,598,117	58,054,474
2020	786,891,405	78,689,141	15,427,000	63,262,141
2021	819,122,225	81,912,223	21,265,000	60,647,223

Source: Iberville Parish Council Financial Reports Years 2012 - 2021

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

# Departmental Information



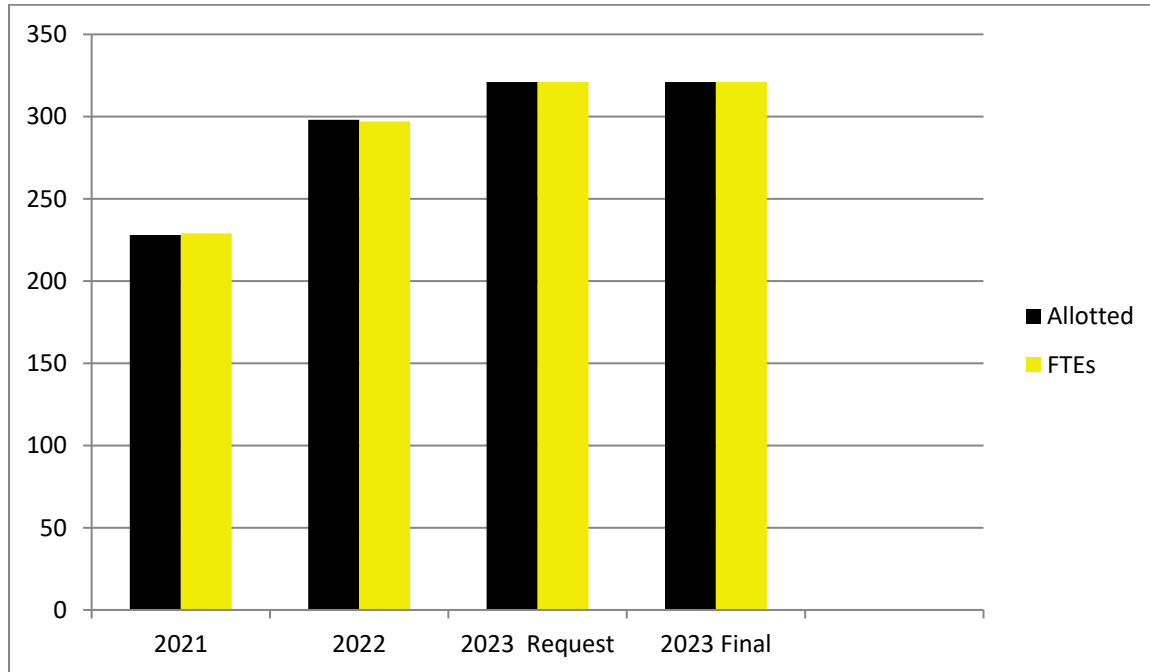


## Position Summary Schedule

To accurately follow past staffing and human resource allocation decisions by program, a three-year history of full-time equivalents by department is presented on page 103. 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 money from the Enterprise Funds covering the rest.

Parish-wide staffing from FY 2022 to FY 2023 will increase by 18 FTE's. This is due to staffing the Parks and Recreation facilities.





**Iberville Parish Council**  
**Plaquemine, LA**  
**Summary of Allotted and Final Full-Time Equivalent Positions**  
**2023 Budget**

Branch of Government	2021		2022		Request		2023		2022 to 2023	
	Positions Allotted	FTEs	Positions Allotted	FTEs	Positions Allotted	FTEs	Positions Allotted	FTEs	Inc. (Dec.) Allotted	FTEs
<b>Executive Branch</b>										
<i>Administrative</i>										
Parish President	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Administrative Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Receptionist	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
<i>Finance</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Asst. Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accts. Receivable	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing Agent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accts. Payable Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Budget Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fixed Asset Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fixed Asset Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Information Technology</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information System Assistant	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
<i>Human Resources</i>										
Payroll	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Student	-	-	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
<i>Social Services-Community Services</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Outreach Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
CSBG Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Receptionist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Public Works</i>										
<i>Utility Department/Water District #3</i>										
Office Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Rep I	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Customer Service Rep II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sr. Operation Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Operation Technician	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Sr. Plant Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Plant Operator	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Water Plant Receptionist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<i>Parish Maintenance Barn/Drainage</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Barn Purchasing Agent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing Agent/Inventory	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Trustee Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Off Road Drainage Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Welder	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tractor Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tractor Driver	5.00	5.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Truck Driver I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Truck Driver II	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Truck Driver III	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Equipment Operator II	8.00	8.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Eng Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lead Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Small Engine Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Laborer I	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

**Iberville Parish Council**  
**Plaquemine, LA**  
**Summary of Allotted and Final Full-Time Equivalent Positions**  
**2023 Budget**

Branch of Government	2021		2022		Request		2023		2022 to 2023	
	Positions	FTEs	Positions	FTEs	Allotted	FTEs	Allotted	Final	Allotted	Inc. (Dec.)
Laborer II	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00		
Boom Truck Driver	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Custodian										
Sign Crew/AEOI	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
Parts Runner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>Solid Waste</i>										
Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Receptionist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Driver	2.00	2.00	5.00	5.00	5.00	5.00	5.00	5.00		
<i>Sales Tax</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Accounting Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>Public Safety</i>										
<i>Safety</i>										
Safety Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>Emergency Preparedness/911</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Training & Relief Officer	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
Shift Supervisor/Dispatcher	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00		
911 Call Taker/Dispatcher	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	(1.00)	(1.00)
Mapping	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>General Services</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Job Training Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>Animal Control</i>										
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Animal Control Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Officer	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00		
Student Worker					1.00	1.00	1.00	1.00	1.00	1.00
<i>Veteran's Affair</i>										
Van Driver	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>Fire Department</i>										
DR. Fire & Emergency Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Firemen	18.00	18.00	18.00	18.00	20.00	20.00	20.00	20.00	2.00	2.00
<i>Building Inspection</i>										
Bldg. Inspector	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
Bldg. Permit Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>Environmental Services</i>										
Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>Mosquito Abatement</i>										
Driver	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
<i>Health Unit</i>										
Receptionist	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
<i>Council on Aging</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Site Manager	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00		
Sr. Center Activity Coordinator	1.00	1.00	2.00	2.00	3.00	3.00	3.00	3.00		
Nutrition Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Assessment Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Transportation Driver	-	-	3.00	3.00	3.00	3.00	3.00	3.00	-	
Student Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>Civic Center</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
P/T Custodian			4.00	4.00	4.00	4.00	4.00	4.00		
<i>IPRD</i>										

**Iberville Parish Council**  
**Plaquemine, LA**  
**Summary of Allotted and Final Full-Time Equivalent Positions**  
**2023 Budget**

Branch of Government	2021		2022		2023		2023		2022 to 2023	
	Positions	FTEs	Positions	FTEs	Request	FTEs	Final	FTEs	Inc. (Dec.)	FTEs
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Secretary	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00		
P/T Custodian			4.00	4.00	7.00	7.00	7.00	7.00	3.00	3.00
P/T Building Supervisor			1.00	1.00	1.00	1.00	1.00	1.00		
Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Park Maintenance			12.00	12.00	15.00	15.00	15.00	15.00	3.00	3.00
Program Coordinator			2.00	2.00	5.00	5.00	5.00	5.00		
P/T Park Coordinator			2.00	2.00	2.00	2.00	2.00	2.00		
Seasonal Workers			20.00	20.00	30.00	30.00	30.00	30.00	10.00	10.00
<i>Rifle Range</i>										
Range Officer	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00		
Receptionist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>Substance Abuse</i>										
Receptionist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Counselor	2.00	3.00	2.00	1.00	1.00	1.00	1.00	1.00	(1.00)	-
<i>North Iberville Community Center</i>										
Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>Welcome Center</i>										
Visitor Service Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Visitor Service Specialist	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00		
<i>Tourism</i>										
Visitor Service Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Visitor Service Specialist	2.00	2.00	5.00	5.00	5.00	5.00	5.00	5.00		
<i>Public Building Maintenance</i>										
Bldg Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Bldg & Grounds Manager	4.00	4.00	5.00	5.00	3.00	3.00	3.00	3.00	(2.00)	(2.00)
Janitorial Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Maintenance/Groundskeeper	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Groundskeeper	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Custodian	4.00	4.00	3.00	3.00	4.00	4.00	4.00	4.00	1.00	1.00
P/T Custodian	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00		
<i>Total Executive Branch</i>	191.00	192.00	261.00	260.00	284.00	284.00	284.00	284.00	17.00	18.00
<b>Legislative Branch</b>										
<i>Council</i>										
Councilman	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00		
Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>Registrar of Voters</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Dep	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Confidential Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Helper	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
<i>Total Legislative Branch</i>	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	-	-
<b>Judicial Branch</b>										
<i>Court Reporter</i>	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
<i>Public Defender</i>										
<i>Constables</i>	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00		
<i>Jury Commissioners</i>	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00		
<i>Justice of Peace</i>	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00		
<i>Total Judicial Branch</i>	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	-	-
<b>TOTAL ALL BRANCHES</b>	228.00	229.00	298.00	297.00	321.00	321.00	321.00	321.00	17.00	18.00

# General Fund



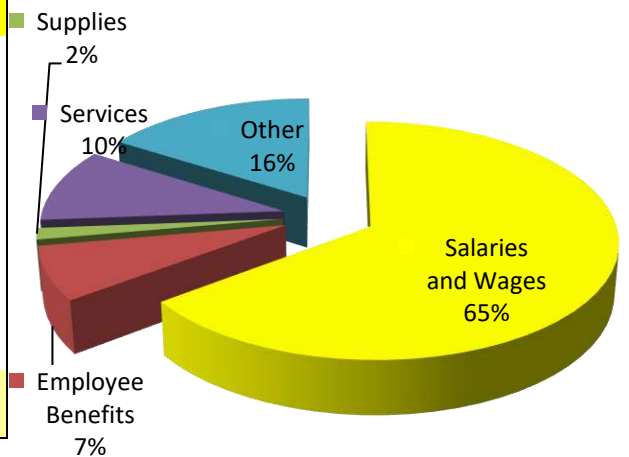


# Council

The Parish Council shall have the right, power and authority to pass all ordinances requisite or necessary to promote, protect and preserve the general welfare, safety, health, peace and good order of the parish. Including, but not by way of limitation, the right, power and authority to pass ordinances on all subject matters necessary, requisite or proper for the management and supervision of its affairs, and all other subject matter without exception. It is subject only to the limitation that the same shall not be inconsistent with the Constitution of the State of Louisiana or expressly denied by state general law applicable to Parish Government.

**2023 Budgeted Expenditures by Category**

Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	311,201	399,032	399,032	374,109
Employee Benefits	40,280	41,112	41,112	42,627
Supplies	1,638	9,500	9,500	9,000
Services	17,519	58,642	58,750	58,750
Other	59,215	93,000	93,000	92,500
<b>Total Expenditures</b>	<b>429,853</b>	<b>601,286</b>	<b>601,394</b>	<b>576,986</b>



**GOALS AND OBJECTIVES:**

- ❖ Continue to enhance Recreation by offering more programs.
- ❖ Fully fund the New Belleview Parks and Recreation.
- ❖ Continue to clean up blighted properties throughout the parish to promote growth by ramping up the number of cases for 2023.
- ❖ Continue projects to decrease flooding.

**ACCOMPLISHMENTS:**

- ❖ Belleview Park and most of the Recreational Master Plan is near completing.
- ❖ Received funding for the purchase of white castle boat ramp to help complete drainage project.
- ❖ Blighted Properties enforcement has increased case efficiency and the monthly amount of classes

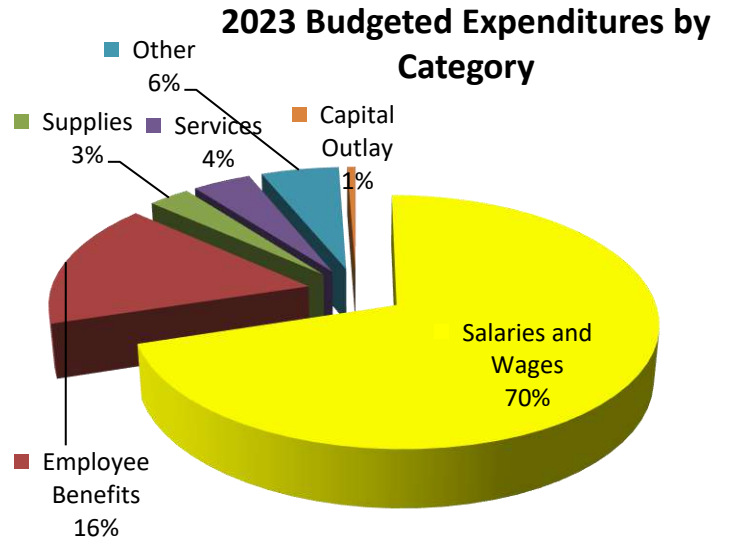
Number of Employees	2021	2022	2023
A) Councilmen	13	13	13
B) Council Clerk	1	1	1



# Administration

The Administration Department runs the Parish President’s office on a day-to-day basis and assists the residents of Iberville Parish with various matters. The General Fund funds this department.

Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	597,273	625,000	610,018	582,400
Employee Benefits	137,229	135,807	136,239	136,079
Supplies	23,292	28,500	28,500	25,000
Services	41,956	35,000	35,000	35,000
Other	49,135	71,137	71,137	46,588
Capital Outlay		5,000	5,000	5,000
<b>Total Expenditures</b>	<b>848,885</b>	<b>900,444</b>	<b>885,894</b>	<b>830,067</b>



**GOALS AND OBJECTIVES:**

- ❖ To assist the office of the Parish President.
- ❖ To be responsive to the needs of the residents of the parish in a timely manner.
- ❖ Provide accountability through advancement of infrastructure and services to the public.

**ACCOMPLISHMENTS:**

- ❖ Continuing the construction of the new courthouse health/security screening system.
- ❖ Started Master plan renovation of the Iberville Parks and Recreation facilities.

Number of Employees	2021	2022	2023
Parish President	1	1	1
Chief Administrative Officer	1	1	1
Secretary	1	1	1
Receptionist	3	3	3



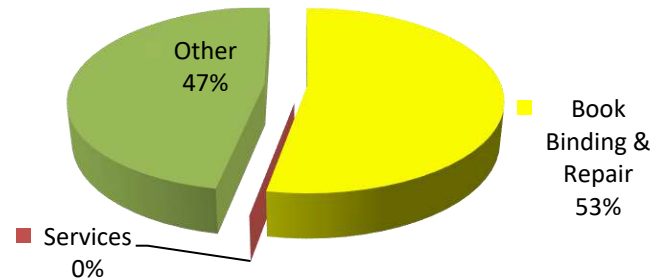
# Clerk of Court

The office of the Iberville Clerk of Court is your official resource for a wide range of public services, documents, records, and more. The Clerk of Court is also responsible for conducting all elections within the parish and selecting citizens for jury duty.



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Book Binding & Repair	42,589	15,000	20,000	20,000
Services	0	5,000	0	0
Other	15,507	17,800	17,800	17,800
<b>Total Expenditures</b>	<b>58,096</b>	<b>37,800</b>	<b>37,800</b>	<b>37,800</b>

2023 Budgeted Expenditures by Category



**GOALS:**

- ❖ To image records A-1 to 96 which will complete all conveyance records to date.
- ❖ To repair all aging original documents especially Conveyances and marriage licenses.
- ❖ To continue to outsource IT through General Informatics. General Informatics monitors our server, network, and workstations to prevent viruses and corruption throughout our virtual environment.
- ❖ To maintain a clean and sanitized working environment for employees and general public.

**OBJECTIVES:**

- ❖ Employ part-time personnel for back scanning projects.
- ❖ Provide best backup copy of our parish records.
- ❖ Set realistic goals in reference to back scanning civil records, older tax assessment rolls, and other various records.

**ACCOMPLISHMENTS:**

- ❖ Imaged approximately 15 years of tax assessment rolls using large bed scanner.
- ❖ Bonded and preserved 194 Conveyance, Mortgage, Marriage Book originals from 2021 to year end via additional funds provided by IPC.
- ❖ Imaged approximately 5,000 historical civil suits.

PERFORMANCE INDICATORS	2021 Actual	2022 Target	2023 Target
Number of bound and preserved Conveyance, Mortgage, Marriage Books	194	200	225



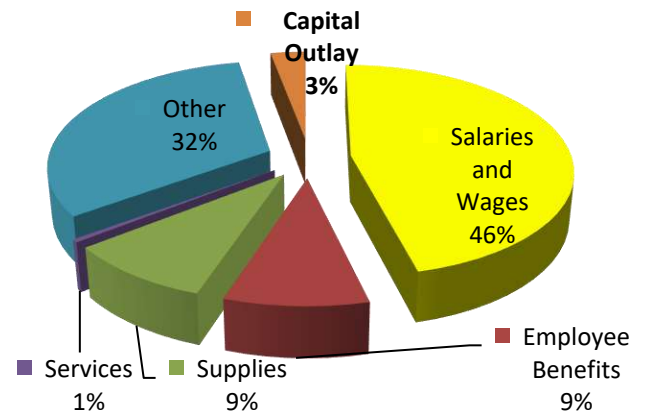
# Registrar of Voters Office

The Registrar of Voters Office maintains all voter information and official election documents. This office is responsible for all elections within the parish. The Registrar of Voters Office is governed by the State of Louisiana and operates under Title 18 of the Louisiana Statutes.



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	62,095	78,203	78,203	78,203
Employee Benefits	16,421	15,175	15,175	15,175
Supplies	4,144	15,800	15,800	5,800
Services	518	750	750	750
Other	40,882	30,425	39,425	54,425
Capital Outlay		5,000	5,000	5,000
<b>Total Expenditures</b>	<b>124,060</b>	<b>145,353</b>	<b>154,353</b>	<b>159,353</b>

**2023 Budgeted Expenditures by Category**



**GOALS:**

- ❖ To conduct efficient, effective and accurate elections.
- ❖ To provide a safe, secure and clean environment for voters and staff members.
- ❖ To increase voter registration and participation.
- ❖ To increase voter confidence on the security and efficiency of the technology used.
- ❖ To keep the voters and citizens of Iberville Parish informed of the election process and schedules.

**OBJECTIVES:**

- ❖ To participate in and attend various workshops, meetings and CE classes.
- ❖ Work towards obtaining new ideas to promote voter registration and election participation.

**ACCOMPLISHMENTS/PERFORMANCE INDICATORS:**

- ❖ Distributed voter registration and election information packets to potential candidates, various town halls, schools and banks.
- ❖ Attended several meetings, seminars, workshops pertaining to the election process, new voting machines, procedures and continuing education.
- ❖ Informed and educated more voters on absentee voting.

PERFORMANCE INDICATORS	2021 Actual	2022 Target	2023 Target
Ballots mailed to registered voters	3606	4000	4500
New voter registrations	325	350	400
Total # of voters in Iberville Parish	21,141	22,000	24,000





# Registrar of Voters Office

## 2023 Election Schedule

### 2023 SPRING MUNICIPAL ELECTIONS

<b>PRIMARY ELECTION</b> March 25, 2023		<b>GENERAL ELECTION</b> April 29, 2023		
	<b>QUALIFYING PERIOD</b> January 25-27, 2023			
<b>OFFICE TITLES</b>	<b>YEARS OF TERM</b>	<b>BEGINNING OF TERM</b>	<b>EXPIRATION OF TERM</b>	<b>DISTRICTS</b>
<b>ST.GABRIEL:</b>				
Mayor	4	7/1/2023	6/30/2027	-
Chief of Police	4	7/1/2023	6/30/2027	-
Council Members	4	7/1/2023	6/30/2027	all

### 2023 GUBERNATORIAL ELECTIONS

**PRIMARY**  
October 14, 2023

**GENERAL**  
November 18, 2023

**QUALIFYING PERIOD**  
August 8-10, 2023

OFFICE TITLES	YEARS OF TERM	BEGINNING OF TERM	EXPIRATION OF TERM	DISTRICTS
Governor*	4	1/8/2024	1/10/2028	-
Lt. Governor*	4	1/8/2024	1/10/2028	-
Secretary of State	4	1/8/2024	1/10/2028	-
Board of Elementary & Secondary Education*	4	1/8/2024	1/10/2028	3,8
State Senator	4	1/8/2024	1/10/2028	2,17
State Representative	4	1/8/2024	1/10/2028	18, 58 ,60
Attorney General*	4	1/8/2024	1/10/2028	-
Treasurer*	4	1/8/2024	1/10/2028	-
Commissioner of Agriculture*	4	1/8/2024	1/10/2028	-
Commissioner of Insurance*	4	1/8/2024	1/10/2028	-
Sheriff	4	7/1/2024	6/30/2028	-
Clerk of Court	4	7/1/2024	6/30/2028	-
Assessor	4	1/1/2025	12/31/2028	-
Corner	4	3/25/2024	3/26/2028	-
Parish President	4	1/8/2024	1/10/2028	-
Council Members	4	1/8/2024	1/10/2028	all

\*Candidates qualify with Secretary of State.  
All other candidates qualify with Clerk of Court.



# Finance Department

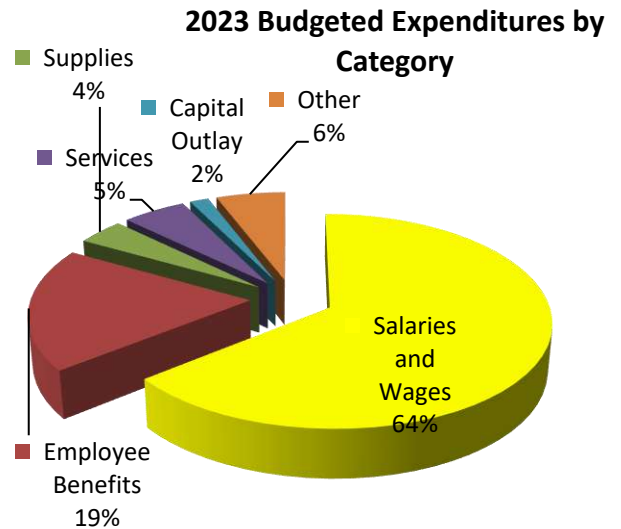
The Home Rule Charter establishes the Department of Finance and provides for its duties and responsibilities. The Department of Finance is committed to a high standard of excellence in the performance of these duties and responsibilities. Maintaining the public trust is our highest consideration.

The Finance Department’s mission is to foster and preserve public trust and confidence through innovative and responsible financial management systems that ensure delivery of efficient, effective services responsive to the needs of the citizens in accordance with the best-recognized principles of governmental finance.



The Finance Department is responsible for all financial accounting and reporting for the parish, including accounts payable, accounts receivable, fixed assets, records management, information systems, and purchasing. This department handles a budget of \$37.3 million and is responsible for the end-of-year financial/annual reporting for other departments.

Expenditures by Category	2020 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	460,272	475,000	413,508	402,728
Employee Benefits	140,199	116,402	103,521	118,105
Supplies	20,741	25,250	25,150	25,150
Services	44,620	33,750	63,700	33,750
Other	30,391	39,588	36,588	36,588
Capital Outlay	34,094	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>703,317</b>	<b>699,990</b>	<b>652,467</b>	<b>626,321</b>



**GOALS AND OBJECTIVES:**

- ❖ To continually create and monitor the parish budget.
- ❖ To ensure the best quality at the lowest prices for materials, supplies and services.
- ❖ Manage working capital and credit to ensure bills are paid in a timely manner.
- ❖ Maintain accurate financial records.
- ❖ To continue external audits and internal reviews to prevent fraud.
- ❖ Continue enforcing efficiently effective policies and procedures which leads to the separation of duties and proper authorization of all financial disbursements.

**ACCOMPLISHMENTS:**

- ❖ Received the GFOA award for excellence in financial reporting in 2022.
- ❖ Received the GFOA award for distinguished budget presentation in 2022.
- ❖ 100% of financial reporting deadlines met.



# Finance Department

Number of Employees	2021	2022	2023
Chief Financial Officer	1	1	1
Asst. Finance Officer	1	1	1
Budget Analyst	1	1	1
Purchasing Clerk	1	1	1
Accounts Payables Clerk	1	1	1
Accounts Receivables Clerk	1	1	1

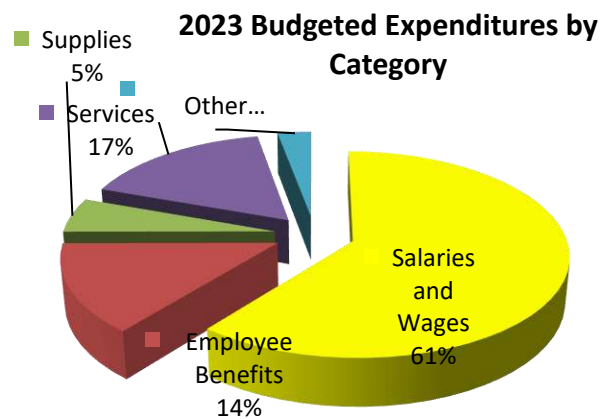
# Human Resources Department

The Department of Human Resources plays a key role in the administration by meeting the personnel needs of the Iberville Parish Government and its faculty and staff. The staff of this department handles all issues relating to employee recruitment and separation of employment, benefits administration, salaries, payroll, policies and procedures, time and attendance, job performance, and employee and labor relations. The department also handles the employee safety program, including issues relating to worker's compensation and general liability accidents.



Management of Human Resource Planning/Employment Process identifies and examines current and future internal and external forces that affect Human Resources Management; assists, guides, and communicates with staff in addressing employment-related issues.

Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	117,684	85,000	170,167	142,983
Employee Benefits	27,728	24,366	32,719	33,185
Supplies	35,585	12,850	12,850	13,000
Services	26,917	37,000	37,000	39,000
Other	18,839	6,900	6,900	6,900
<b>Total Expenditures</b>	<b>226,753</b>	<b>166,116</b>	<b>259,636</b>	<b>235,068</b>





# Human Resources Department

**GOALS AND OBJECTIVES:**

- ❖ Maintain productivity by providing skilled and efficient workers by implementing strategies to retain motivated, high performing employees.
- ❖ Promote an open relationship between HR and employees by establishing and “open door” policy.
- ❖ Increase employee benefits by conducting surveys to determine employee needs.

**ACCOMPLISHMENTS:**

- ❖ Paid for renewal of certifications for employees
- ❖ Provided health screenings between medical providers and employees.
- ❖ Increase hourly minimum wage and maintain benefits at an affordable rate.

PERFORMANCE INDICATORS	2021 Actual	2022 Target	2023 Target
Number of newly hired employees	11	30	30

Number of Employees	2021	2022	2023
A: Human Resource Director	1	1	1
B: Payroll employee	1	1	1
B. Student workers	13	13	13

# Information Technology Department

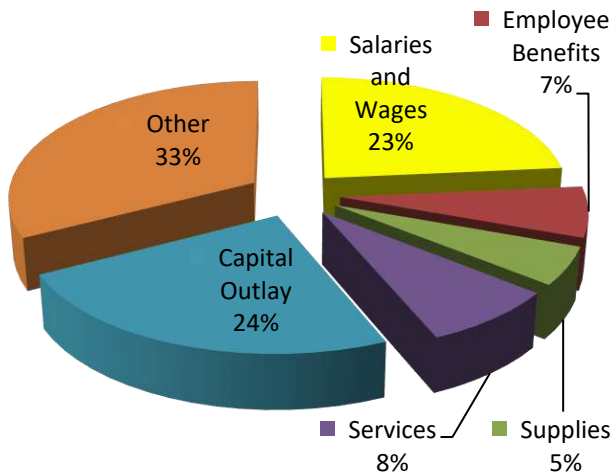
The Information Technology (IT) Department is dedicated to improving parish operations by providing effective and efficient automation, information, communication and support services. The IT department is funded through the General Fund.



Expenditures By Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	81,133	150,000	92,814	123,614
Employee Benefits	22,189	22,429	25,268	36,220
Supplies	14,876	27,250	27,250	27,250
Services	26,221	41,850	41,850	41,850
Other	143,489	171,095	171,095	171,095
Capital Outlay	228,768	125,000	125,000	125,000
<b>Total Expenditures</b>	<b>516,676</b>	<b>537,624</b>	<b>483,277</b>	<b>525,029</b>

# Information Technology Department

**2023 Budgeted Expenditures by Category**



**GOALS AND OBJECTIVES:**

- ❖ Achieve better speeds and reliability from virtual machines by completing the virtual environment upgrade.
- ❖ Overhaul and upgrade network security (hardware, software and user accounts).
- ❖ Reinforce reliability of our cisco phone system by completing the upgrade.

**ACCOMPLISHMENTS:**

- ❖ Designed and implemented four new physical locations.
- ❖ Implemented an update schedule for servers and set clients to update nightly.
- ❖ Replaced two different point-to-point systems for network reliability.

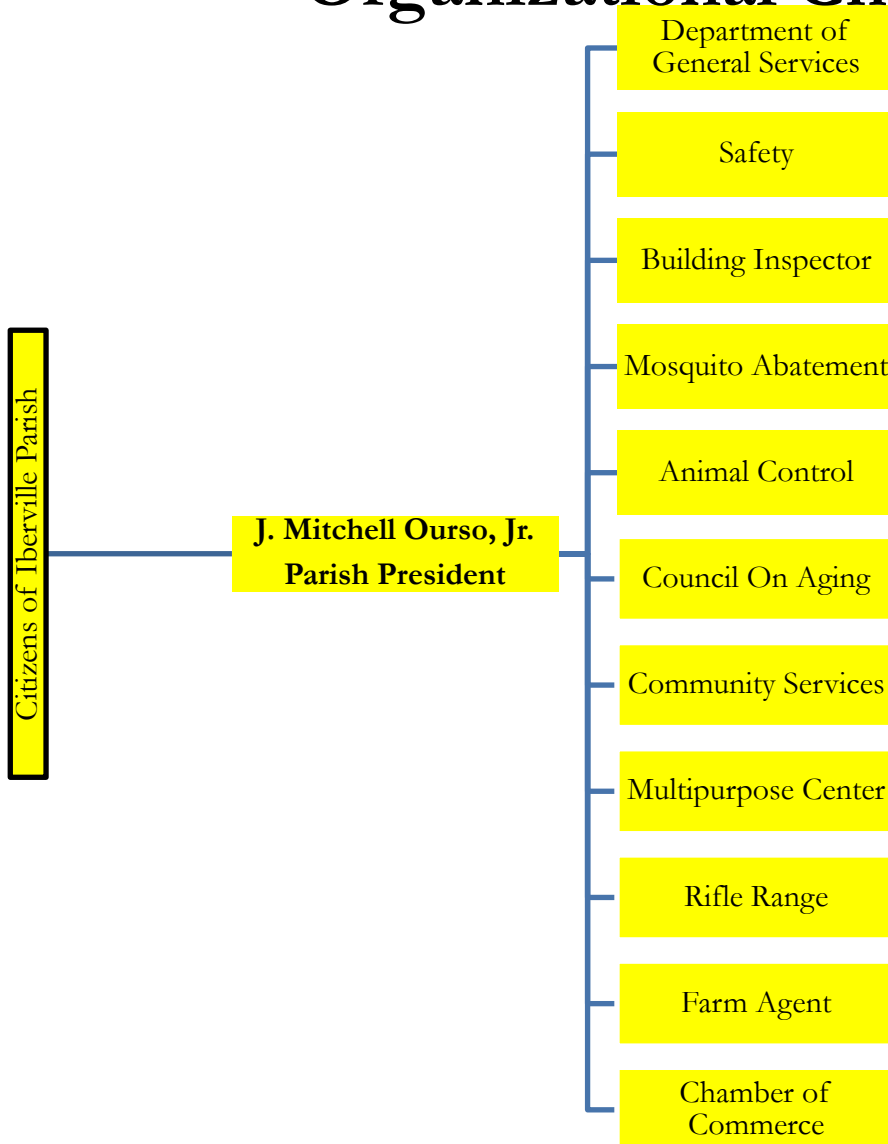
Number of Employees	2021	2022	2023
IT Director	1	1	1
Asst. IT	1	1	1



# Department of General Services

The Department of General Services manages a variety of sub-units in the parish that are funded through the General Fund as well as some that are funded partially through transfers to Special Revenue Funds. The sub-units managed by this department and funded through the General Fund are the *Animal Control Office*, the *Building Inspector's Office*, the *Safety Department*, the *Health Unit*, the *Multipurpose Center*, the *Information Technology Department* and the *Council on Aging*. The *Parish Jail and Inmates* is partially funded through the General Fund under the Department of General Services to account for the day-to-day operations of the parish jail and its inmates. The maintenance of the parish jail is funded through the Special Revenue Fund *Public Building Maintenance*.

## Organizational Chart

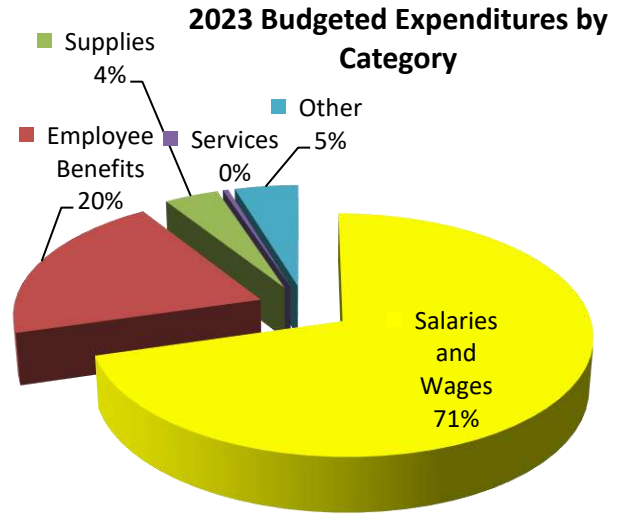




# Safety Department

The Safety Department routinely monitors departmental operations, researches to determine the cause of accidents, resolves complaints of local residents regarding property and automobiles, and imposes rules and regulations to reduce risk and injury to Parish employees and residents.

Expenditures by Category	2020 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	67,794	65,000	69,820	70,013
Employee Benefits	18,534	18,268	19,430	20,232
Supplies	3,032	4,000	4,000	4,000
Services	215	400	400	400
Other	3,315	4,667	4,667	4,667
Capital Outlay	33,291			
<b>Total Expenditures</b>	<b>126,181</b>	<b>92,335</b>	<b>98,317</b>	<b>99,312</b>



**GOALS AND OBJECTIVES:**

- ❖ To continually implement more training opportunities
- ❖ To reduce worker’s comp claims by providing more training
- ❖ Reduce the amount of safety violations by holding more training classes.

PERFORMANCE INDICATORS	2021 Actual	2022 Target	2023 Target
In-House Training Classes	0	4	4
# of Safety Violations	2	0	0

Number of Employees	2021	2022	2023
Safety Coordinator	1	1	1





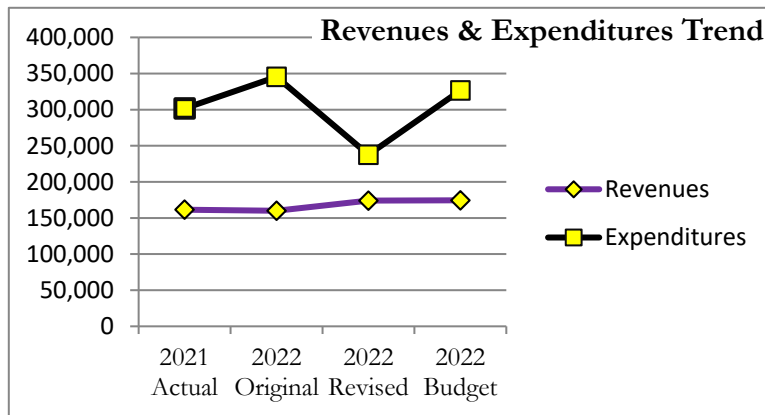
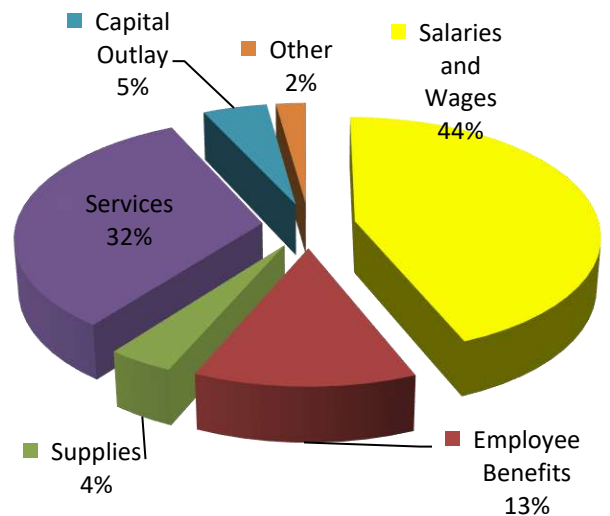
# Building Inspector's Office

The top priority of the Iberville Parish Permit & Inspection department is making sure all new construction projects in the parish are safe. The Department regulations and policies follow the International Building Codes. For more information on the International Building Codes, please visit [www.iccsafe.org](http://www.iccsafe.org). In addition, FEMA requires the Permit & Inspection Department to enforce flood zone management. You can learn more about flood zone hazards by visiting [www.fema.gov](http://www.fema.gov).



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	166,389	155,000	155,000	137,696
Employee Benefits	37,601	40,073	37,094	40,078
Supplies	9,006	12,000	12,000	12,000
Services	145,083	102,500	102,500	102,500
Other	6,598	7,000	7,000	7,000
Capital Outlay		10,000	10,000	15,000
<b>Total Expenditures</b>	<b>364,677</b>	<b>326,573</b>	<b>323,594</b>	<b>314,274</b>

**2023 Budgeted Expenditures by Category**







# Building Inspector's Office

**GOALS AND OBJECTIVES:**

- ❖ Increase inspections on blighted properties throughout the parish.
- ❖ Continue to ensure compliance with local and national building codes by inspecting properties.
- ❖ Continue to ensure that residents have the proper permits when constructing or moving buildings/homes.

PERFORMANCE INDICATORS	2021 Actual	2022 Target	2023 Target
# of permits issued	531	500	500

Number of Employees	2021	2022	2023
	3	3	3

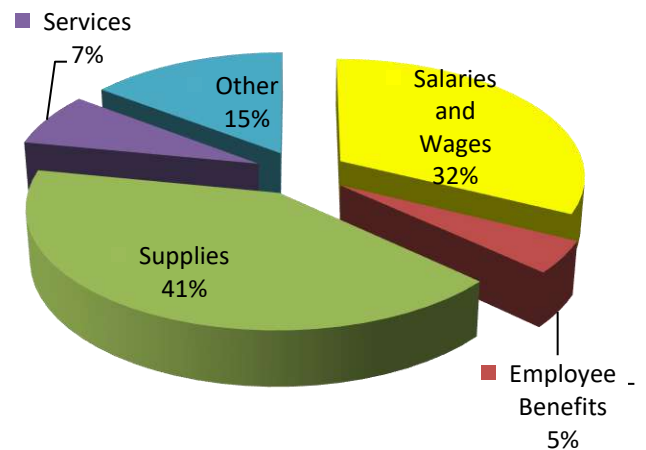
# Mosquito Abatement

Four mosquito abatement trucks spray throughout Iberville six days a week when the weather permits. When the temperature at night gets 55 degrees and over, for some consecutive nights in a row, that is when the adulticiding spraying program proceeds. The parish also has an all-terrain vehicle with a mounted sprayer to reach more remote areas. There are also some larvicidal techniques used throughout the parish, which consist of using larvicidal briquettes, pellets, and oil.



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	16,265	23,425	17,463	19,925
Employee Benefits	5,059	3,944	3,017	2,740
Supplies	30,006	46,000	13,000	25,500
Services	169,689	4,500	4,500	4,500
Other	7,196	9,035	9,035	9,035
<b>Total Expenditures</b>	<b>228,215</b>	<b>86,904</b>	<b>47,015</b>	<b>61,700</b>

**2023 Budgeted Expenditures by Category**





# Mosquito Abatement

## GOALS AND OBJECTIVES:

- ❖ To enhance the health and quality of life of Iberville Parish citizens and visitors through the reduction of mosquito populations by eliminating breeding areas by way of various control methods.
- ❖ Perform treatments to eliminate or reduce mosquito populations by extending spray times.

## ACCOMPLISHMENTS/PERFORMANCE INDICATORS:

- ❖ Kept the mosquito population down by continuous spraying.
- ❖ The program offered an aerial spraying over the parish in order to access more remote areas where the mosquito population was the greatest.

<b>PERFORMANCE INDICATORS</b>	<b>2021 Actual</b>	<b>2022 Target</b>	<b>2023 Target</b>
# of spray treatments	180	195	195

<b>Number of Employees</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Part-time Mosquito sprayers	2	2	2

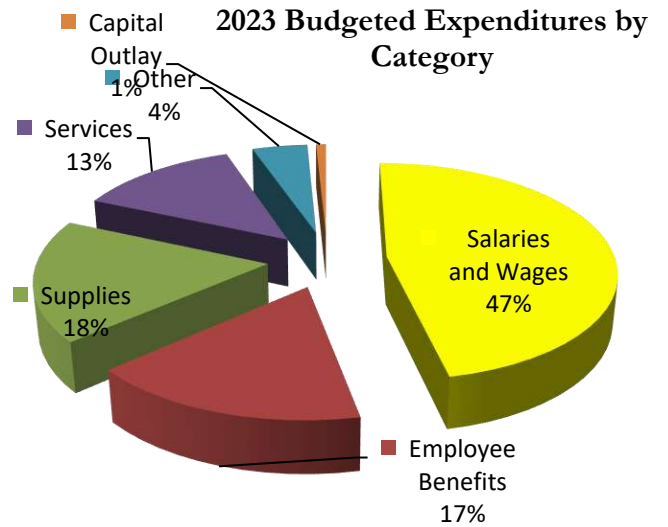


# Animal Control Office

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, coyotes 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.



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	287,698	275,000	282,077	287,584
Employee Benefits	94,813	97,842	102,036	103,379
Supplies	72,925	86,900	116,900	110,900
Services	50,080	45,508	70,508	80,650
Other	10,099	22,100	22,100	27,750
Capital Outlay			35,000	5,000
<b>Total Expenditures</b>	<b>515,615</b>	<b>527,350</b>	<b>628,621</b>	<b>615,263</b>



**GOALS AND OBJECTIVES:**

- ❖ Add more adoption partners
- ❖ Apply for more grants
- ❖ Continue to update shelter to make adoptions and animals more comfortable by adding a new intercom system, ceiling fans for added circulation, and by sealing the floors.

**ACCOMPLISHMENTS:**

PERFORMANCE INDICATORS	2021 Actual	2022 Target	2023 Target
# of animals impounded	1296	900	400
# of animals adopted/Transport/RTO	895	650	800

Number of Employees	2021	2022	2023
	6	6	6

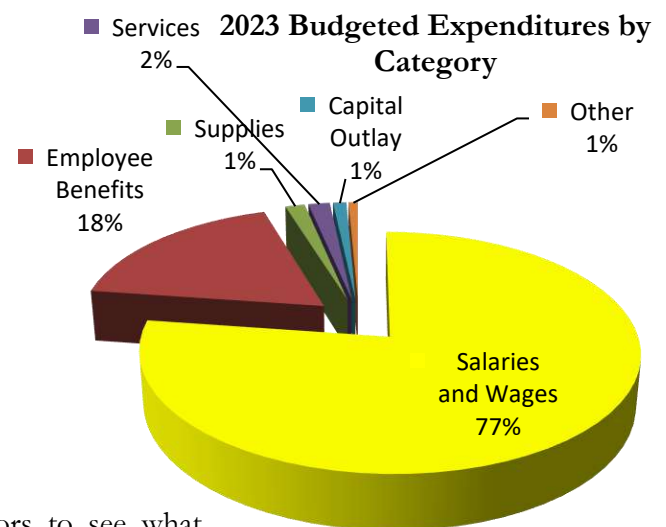


# Council on Aging

Iberville Parish Council’s mission is to provide the best service to seniors 60 and older. Our goal is to provide service to seniors so that they may remain in their homes and communities with independence and dignity. We provide transportation services, home delivered meals, utility assistance, wellness services, congregate meals as well as seminars, bingo, arts & crafts, games, and other programs.



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	327,261	441,688	369,270	382,023
Employee Benefits	88,585	101,854	86,569	88,819
Supplies	14,221	6,100	6,100	7,300
Services	23,660	18,000	8,000	8,000
Other	3,993	3,500	3,500	3,500
Capital Outlay		5,000	28,000	5,000
<b>Total Expenditures</b>	<b>457,720</b>	<b>576,142</b>	<b>501,439</b>	<b>494,642</b>



**GOALS AND OBJECTIVES:**

- ❖ Continually enhance senior programs by surveying seniors to see what programs interest them.
- ❖ Increase attendance by making the public aware that the center is back open after COVID 19.
- ❖ Continue to host events that promote awareness to abuse and neglect in seniors.

**ACCOMPLISHMENTS:**

- ❖ Due to Covid, it was hard to accomplish goals because the centers were closed to the seniors.

PERFORMANCE INDICATORS	2021 Actual	2022 Target	2023 Target
# of meals distributed to Seniors	55,086	54,500	45,000

Number of Employees	2021	2022	2023
	13	13	14

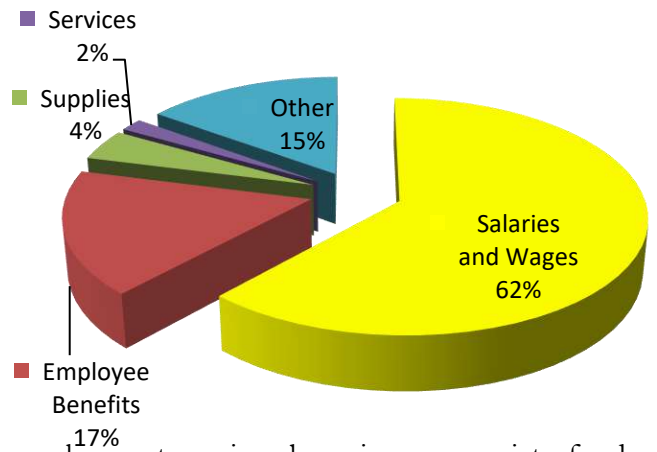


# Office of Community Services

When local residents have trouble making ends meet, handling large utility bills, or feeding their families, they often turn to the parish’s Office of Social Services. The office, directed by Monica Edmond, handles a variety of government programs that provide utility assistance, food vouchers, medical (prescription) assistance, and distribution of commodities.

Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	268,436	285,000	185,420	194,002
Employee Benefits	58,011	68,743	48,389	53,725
Supplies	8,695	13,500	13,500	13,500
Services	3,182	5,850	5,200	5,500
Other	7,976	46,750	46,750	46,950
<b>Total Expenditures</b>	<b>346,300</b>	<b>419,843</b>	<b>299,259</b>	<b>313,677</b>

2023 Budgeted Expenditures by Category



**GOALS AND OBJECTIVES:**

- ❖ To continually assist low-income residents of the parish with utilities, housing, medication, food vouchers, and employment services by using appropriate funds from LIHEAP and Louisiana Workforce.
- ❖ To refer our clients to other local, parish, state, and federal agencies that may be able to assist them with their needs.
- ❖ Distribute fresh fruits and vegetables once a month throughout the parish to all low-income seniors.

PERFORMANCE INDICATORS	2021 Actual	2022 Target	2023 Target
Utility Assistance clients serviced	1,234	150	100
Employment Assistance	358	200	200
# of households for commodity distribution	460	3,800	3,500

Number of Employees	2021	2022	2023
	5	5	5



# Multipurpose Center

“Mike” Zito Multipurpose Center opened on April 29, 2005. It is a multi-use facility designed to accommodate a wide variety of events including fairs and festivals, church, organization, company activities, family reunions, many horsing and rodeo events, performances and other activities.

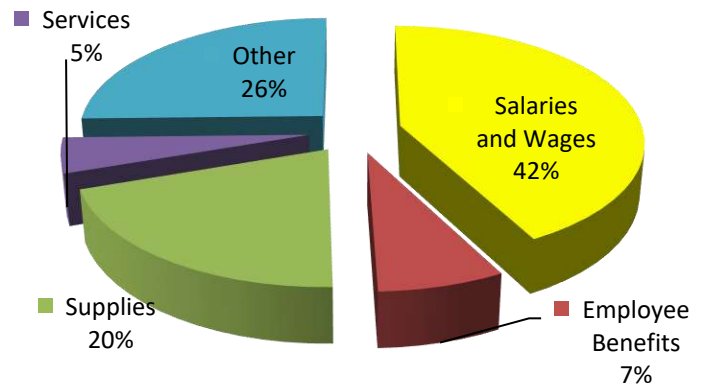
The Center includes a 275 feet by 125 feet arena with stadium seating, full commercial kitchen facilities, bathrooms, state-of-the-art sound system, scoreboard and electric display board. It also includes a 32 feet by 50 feet pavilion.

The Iberville Parish Government constructed the center in honor of the late C.M. “Mike” Zito, who served on the Iberville Parish Council for 22 years. Zito, who served part of his time on the Council as its President, is considered the father of the Iberville Parish Parks and Recreation District. He worked diligently for many years to improve recreational facilities for parish residents. He was also instrumental in obtaining partial state funding for the Multipurpose Center.



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	36,934	36,400	38,209	38,209
Employee Benefits	6,346	6,322	6,830	6,526
Supplies	4,212	16,300	15,800	18,300
Services	2,952	1,900	2,400	4,400
Other	9,492	19,900	19,900	22,900
Capital Outlay	10,935			
<b>Total Expenditures</b>	<b>70,871</b>	<b>80,822</b>	<b>83,139</b>	<b>90,335</b>

2023 Budgeted Expenditures by Category



**GOALS AND OBJECTIVES:**

- ❖ To provide citizens of the parish with social, athletic, cultural, and recreational events.
- ❖ Increase the involvement of Youth through 4-H sponsored events.
- ❖ Increase rentals to contribute to continued cost of operations by advertising through paper and social media.

**ACCOMPLISHMENTS:**

- ❖ The multi-purpose center was incorporated into the Parks and Recreation center to have more accessibility to parish events.





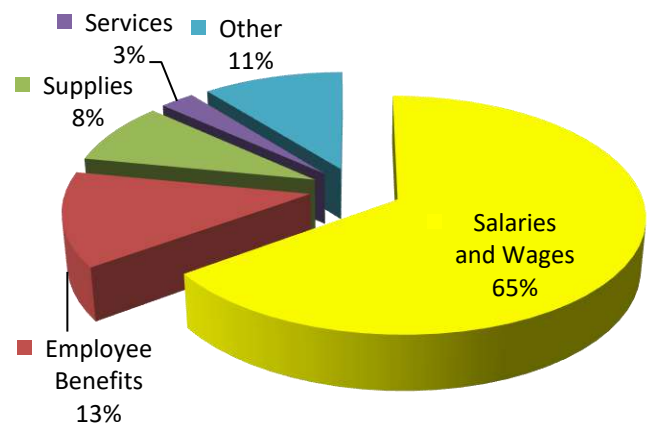
# Rifle Range

The parish built a new state of the art rifle range that opened in the fall of 2019. The new facility includes a 25, 50, and 100-yard rifle range; 10, 25, 35, and 50-yard pistol range; and a 20, 50, and 70-yard bow range. The berms are 15-23 feet high and form a protective barrier around the rifle range. This state of the art facility is also available to rent for concealed carry classes and hunter safety classes.



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	141,220	165,000	148,999	157,352
Employee Benefits	36,506	37,105	34,506	31,540
Supplies	18,671	20,750	20,750	20,750
Services	140,335	6,400	6,400	6,400
Other	22,214	25,880	25,880	25,880
<b>Total Expenditures</b>	<b>358,946</b>	<b>255,135</b>	<b>236,535</b>	<b>241,922</b>

2023 Budgeted Expenditures by Category



**GOALS AND OBJECTIVES:**

- ❖ To provide citizens of the parish with a place to practice safe gun control.
- ❖ Increase the involvement of youth through sponsored events such as Hunter’s Safety Education.
- ❖ Coordinate with local law enforcement agencies firearm qualifications.
- ❖ Offer more concealed carry classes to the public.

PERFORMANCE INDICATORS	2021 Actual	2022 Target	2023 Target
# of concealed carry classes	5	8	12
# of Hunter’s safety classes	0	2	2

Number of Employees	2021	2022	2023
	3	4	4



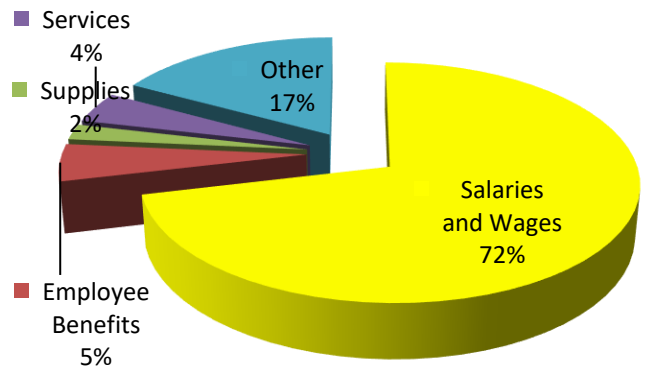
# North Iberville Community Center

From weddings and celebrations to cultural events and family reunions, the North Iberville Community Center was built as a gathering place for Iberville residents and guests. It is our hope that through our top-notch facility and outstanding customer service, we can provide a wonderful venue for memorable and successful events.



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	29,418	26,698	31,772	33,103
Employee Benefits	2,507	2,384	2,648	2,886
Supplies	3,982	1,000	1,000	1,000
Services	6,429	2,000	2,000	2,000
Other	7,663	7,100	7,900	7,924
<b>Total Expenditures</b>	<b>49,999</b>	<b>39,182</b>	<b>45,320</b>	<b>46,913</b>

**2023 Budgeted Expenditures by Category**



**GOALS AND OBJECTIVES:**

- ❖ To attract more people to use and interact at the facility by bringing awareness through social media sites.
- ❖ Create safer environment for renters by training employees on safety protocols.
- ❖ Maintain cleanliness of buildings.

**ACCOMPLISHMENTS:**

- ❖ Purchased AED to have in facility
- ❖ Hired a cleaning company to come weekly and do deep cleaning and COVID 19 spraying.
- ❖ Hired employees to monitor events.

PERFORMANCE INDICATORS	2021 Actual	2022 Target	2023 Target
# of rentals	21	25	35

Number of Employees	2021	2022	2023
	1	1	1



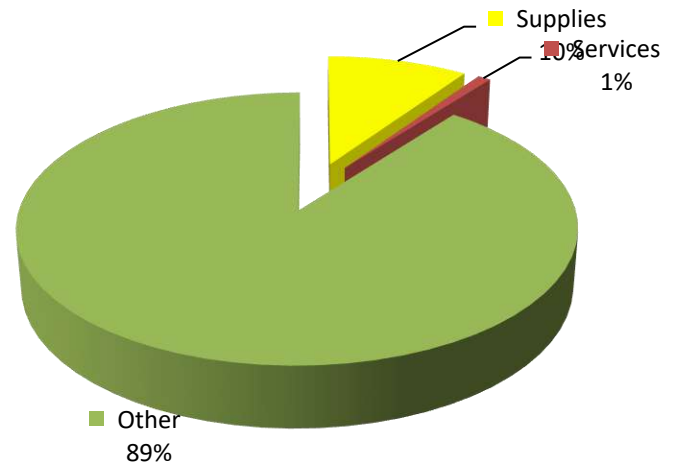


# Parish Farm Agent

The Iberville Parish AG Center’s mission is to provide the people of Iberville parish with research-based educational information that will improve their lives and economic well-being.

Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Supplies	499	4,005	4,005	4,005
Services	300	375	375	375
Other	37,976	37,500	37,500	37,500
<b>Total Expenditures</b>	<b>38,775</b>	<b>41,880</b>	<b>41,880</b>	<b>41,880</b>

2023 Budgeted Expenditures by Category



**GOALS AND OBJECTIVES:**

- ❖ To increase productivity and profitability of Louisiana Agriculture by promoting school and community gardens.
- ❖ Promote the wise use of natural resources and protection of the environment by providing private pesticide applicator training for new Certification applicants.
- ❖ Expand Special Programs participation in areas such as shooting sports and livestock show team.

**ACCOMPLISHMENTS:**

- ❖ Increased membership in Special Programs.

PERFORMANCE INDICATORS	2020 Actual	2021 Target	2022 Target
# of students in Cloverbud program	253	260	300
# of enrolled 4-H members	693	700	750

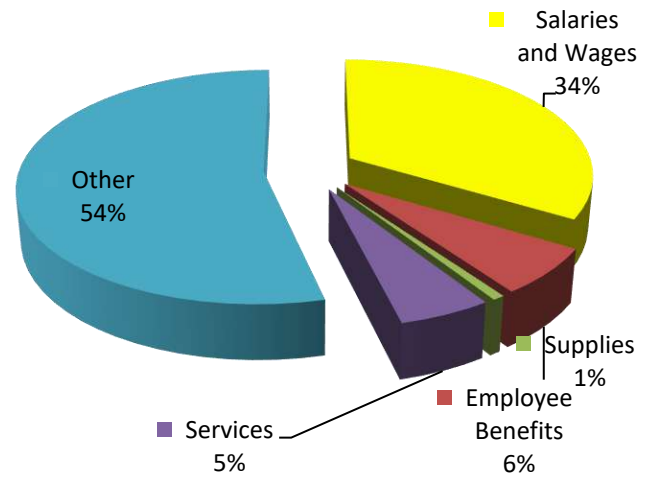


# Economic Development

The Iberville Chamber of Commerce is a dynamic organization made up of business people from throughout Iberville Parish. The Chamber has been representing the interest of the local business community for over 60 years. The goals and objectives of the Chamber have been set to support our dedicated members, while insuring that we create a business climate that will ultimately enhance the growth opportunities of our businesses and the overall economy of Iberville Parish.

Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	90,410	92,000	93,140	94,653
Employee Benefits	17,982	17,944	18,370	18,379
Supplies	57	2,000	2,000	2,000
Services	42,036	15,000	15,000	15,000
Other	152,513	152,100	152,100	152,100
<b>Total Expenditures</b>	<b>302,998</b>	<b>279,044</b>	<b>280,610</b>	<b>282,132</b>

2023 Budgeted Expenditures by Category



**GOALS AND OBJECTIVES:**

- ❖ Continually encourage the growth of retail opportunities and residential rooftops.
- ❖ Continue to identify and certify sights for the development of commercial and manufacturing sites in Iberville Parish.
- ❖ To enhance and promote parish commerce through collaboration with community leaders.

**ACCOMPLISHMENTS:**

- ❖ Show cased several sites to potential businesses during 2021-2022.

Number of Employees	2021	2022	2023
	1	1	1

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Property Taxes	1101					
Financial Administration	4505					
Ad Valorem Taxes	411000	\$ 1,480,996	\$ 1,510,000	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000
Insurance Fees	441100					
Sales Taxes	1102					
Financial Administration	4505					
General Sales and Use	412000	7,565,585	7,000,000	9,500,000	9,500,000	9,500,000
Franchise Taxes	1103					
Financial Administration	4505					
Franchise	414000	136,514	150,000	150,000	150,000	150,000
Alcoholic beverage taxes	1105					
Financial Administration	4505					
Alcoholic Beverages	413010	15,197	15,000	15,000	15,000	15,000
Gaming Taxes	1107					
Financial Administration	4505					
Video Poker	433560	197,015	135,000	165,000	165,000	165,000
License & Permits General Government	1251					
Financial Administration	4505					
Occupational and Professional	423000	416,191	400,525	400,525	400,525	400,525
Building Inspection	5410					
Contractor License	423005	11,800	10,000	10,000	10,000	10,000
License and Permits - Public Safety	1252					
Building Inspection	5410					
Licenses and Permits	424000	150				
Building Structures and Equipment	424005	169,254	145,000	100,000	100,000	100,000
Unrestricted Intergovernmental Revenue - Not Program	1300					
Financial Administration	4505					
Federal Payments in Lieu of Taxes	432500	37,775	37,775	38,431	38,431	38,431
State Shared Revenue	433350	34,313	34,938	34,938	34,938	34,938
Severance Tax Oil & Gas	433510	418,421	400,000	400,000	400,000	400,000
Timber Severance Tax	433515	179	5,000	5,000	5,000	5,000
Parish Royalty Fund	433520	5,598	5,000	10,000	5,000	5,000
IGR-Operating-General Govt.	1351					
Financial Administration	4505					
Federal Grants	431000	362,755	300,000	1,500		
Fees, Charges and Commissions for Services	440000	10,000				
IGR Operating Public Safety	1352					
Financial Administration	4505					
Insurance Tax	433540	74,989	75,000	130,631	75,000	75,000
IGR Operating - Public Health	1354					
Animal Control	6045					
Local Grants	434500	5,682				
General Government - Local Gov. Grant	434510	254,499	262,134	262,134	269,998	269,998
Animal Control- Best Friends Animal Society	6049					
Local Grants	434500			35,000		
FEES - General Government	1451					

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Financial Administration	4505					
Rents	464000	9,600	9,600	9,600	9,600	9,600
Planning and Zoning	4605					
Zoning/Subdivision Fees	441040	5,855	3,000	3,000	3,000	3,000
Multipurpose Center	7045					
Rents	464000		4,000	4,000	4,000	4,000
FEES - Public Works	1453					
Building Inspection	5410					
GRASS CUTTING	423006	3,966	2,000	2,000	2,000	2,000
Demolition Services	423007	10,552	2,500	2,500	2,500	2,500
FEES - Health & Human Services	1454					
Animal Control	6045					
Animal Control	444030	14,107	10,000	10,000	10,000	10,000
General Assistance	6125					
FEES FOR SERVICES - IBERVILLE	444087	1,746	1,500	1,500	1,500	1,500
FEES - Culture, Recreation & Tourism	1455					
Civic Center	7005					
Rents	464000			10,000	10,000	10,000
Point Pleasant Park	7017					
Rents	464000				300	300
Rifle Range	7055					
Class	423060	2,400	5,000	5,000	5,000	5,000
Sales	443051	4,493	6,000	6,000	6,000	6,000
Charges for Use of Recreation Centers	445010	8,086	6,000	6,000	6,000	6,000
North Iberville Community Center	7260					
Rents	464000	8,825	12,000	12,000	12,000	12,000
Fines - Public Safety	1552					
Building Inspection	5410					
Judgements Recovered	471000	16,717	15,000	15,000	15,000	15,000
Fines Health & Human Services	1554					
Animal Control	6045					
Fines and Forfeitures	450000	1,241	1,200	1,200	1,200	1,200
Use of Money and Property	16					
Financial Administration	4505					
Interest Earnings	461000	16,614	12,000	40,000	40,000	40,000
Miscellaneous Revenues	17					
Financial Administration	4505					
Refunds of Expenditures	492000	65,292				
Adjudicated Property Initiative	4570					
Sale of Adjudicated Property	455000	78,129	4,000	4,000	4,000	4,000
Sales Tax (Taxation - Collector)	4585					
Refunds of Expenditures- Sales Tax Salaries	492001	265,916	286,016	281,243	282,949	282,949
Custody of Prisoners	5055					
Refunds of Expenditures	492000	582	500	500	500	500
Law Enforcement Other Than Sheriff	5115					
Refunds of Expenditures	492000	14,400	9,600	9,600	9,600	9,600
Building Inspection	5410					

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Refunds of Expenditures	492000					
Gas	5915					
Refunds of Expenditures - Utility Department Salaries	492010	1,815,509	1,689,890	1,756,295	1,826,983	1,826,983
Mosquito/Insect Control	6044					
Refunds of Expenditures	492000	26,874				
Animal Control	6045					
Gifts and Donations	473000	1,374	3,000	3,000	3,001	3,002
Refunds of Expenditures	492000					
Animal Control-Petco Grant	6046					
Gifts and Donations	473000	10,000				
General Assistance	6125					
Refunds of Expenditures	492000	250				
Insurance Fees	21					
Insurance - General	4635					
Insurance Fees	441100	5,045,040	4,525,000	4,525,000	4,525,000	4,525,000
Sales of Fixed Assets	24					
Programs for the Elderly	6115					
Proceeds from Sale of Assets	491200	5,000	-	16,000	-	-
<b>Total Revenues</b>		<u>18,629,481</u>	<u>17,093,178</u>	<u>19,881,597</u>	<u>19,849,025</u>	<u>19,849,026</u>
<b>Expenditures</b>						
General Government	51					
Legislative	4001					
Regular Salaries and Wages Regular	512100	308,621	315,000	315,000	311,709	311,709
Other Salaries and Wages Student	513100	2,580	84,032	84,032	62,400	62,400
Emp Benefits FICA or Supplemental Retirement	515100	20,158	19,952	19,952	24,769	24,769
Deferred Compensation	515150	3,936	4,160	4,160		
Emp Benefits Retirement Cont.	515200	7,230	7,394	7,394	7,764	7,764
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	80	90	90	90	90
Emp Benefits Worker's Comp	515400	1,602	2,161	2,161	2,494	2,494
Unemployment Insurance	515550	74	155	155	310	310
Advertising, Dues and Subscriptions	521000		300	300	300	300
Publication-of Legal-Notices	521100	23,136	20,000	20,000	20,000	20,000
Subscriptions to Newspapers and Periodicals	521300	53	100	100	100	100
Membership Dues	521400	10,518	11,500	11,500	11,000	11,000
Postage and Box Rent	524100	840	600	600	600	600
Telephone	524200	9,980	9,300	9,300	9,300	9,300
Rentals Equipment	525200		1,000	1,000	1,000	1,000
Maint Srvcs (Contractual)Office Machine	527700	1,142	1,142	1,250	1,250	1,250
Professional Services	528000	11,526	35,500	35,500	35,500	35,500
Professional Srvcs Legal	528400	642	5,000	5,000	5,000	5,000
Professional Srvs Accounting, Auditing & Bookkeeping	528500		12,000	12,000	12,000	12,000
Miscellaneous Contractual Service	528900	4,208	5,000	5,000	5,000	5,000
Office Supplies	531000	257	5,500	5,500	5,000	5,000
Op Supplies Uniforms and Related Items	532400	100	500	500	500	500
Op Supplies Food and Clothing	532500	1,281	3,500	3,500	3,500	3,500

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Materials Miscellaneous	533900		1,000	1,000	1,000	1,000
Travel Transportation, Mileage	541100	1,269	4,700	4,700	4,700	4,700
Travel Convention, Seminar Reg.	541400	13,420	43,500	43,500	43,500	43,500
Community Events	541800		1,000	1,000	1,000	1,000
Criminal Court	4105					
Regular Salaries and Wages Regular	512100	102,454	116,536	117,769	121,537	121,537
Emp Benefits FICA or Supplemental Retirement	515100	1,496	1,572	1,705	1,640	1,640
Deferred Compensation	515150	2,400	1,806	4,491	3,618	3,618
Emp Benefits Retirement Cont.	515200	12,437	14,567	13,356	15,192	15,192
Emp Benefits - health Insurance	515300	6,600	10,906	8,126	10,906	10,906
Emp Benefits Worker's Comp	515400	609	606	644	542	542
Unemployment Insurance	515550	80	342	150	342	342
Office Supplies	531000	75	100			
District Attorney-Expense Fund	4125					
Operating Services	520000	710,000	730,000	730,000	790,000	790,000
Books, Publications and Library Mat.	569000		5,540	5,000	5,000	5,000
Clerk of Court	4140					
Book Binding & Repair	522200	42,589	15,000	20,000	20,000	20,000
Telephone	524200	467	800	800	800	800
Professional Services	528000					
Miscellaneous Contractual Service	528900		5,000			
Court Attendance	571300	15,040	17,000	17,000	17,000	17,000
Plaquemine City Court	4184					
Grants	576000	65,355	65,355	67,910	67,910	67,910
Grants to Plaquemine	576230	43,110	43,110	47,420	47,420	47,420
Plaquemine City Marshall	4185					
Grants	576000	27,600	27,600	27,600	27,600	27,600
Grants to Plaquemine	576230	20,355	20,355	22,390	22,390	22,390
President, Chairman, etc.	4305					
Regular Salaries and Wages Regular	512100	597,273	625,000	610,018	582,400	582,400
Emp Benefits FICA or Supplemental Retirement	515100	11,643	12,378	11,763	10,508	10,508
Deferred Compensation	515150	23,533	23,533	24,334	23,168	23,168
Emp Benefits Retirement Cont.	515200	61,906	63,170	60,942	68,640	68,640
Emp Benefits - Health Insurance	515300	36,000	31,257	34,800	28,800	28,800
Employee Benefits - Life & Disability	515310	450	540	472	540	540
Emp Benefits Worker's Comp	515400	3,309	4,000	3,478	3,494	3,494
Unemployment Insurance	515550	389	929	450	929	929
Publication-of Legal-Notices	521100	1,061	1,000	1,000	1,000	1,000
Subscriptions - Information Technology	521300	822	700	700	700	700
Membership Dues	521400	5,559	6,000	6,000	6,000	6,000
Postage and Box Rent	524100	486	1,910	1,910	1,910	1,910
Telephone	524200	8,827	12,500	12,500	12,500	12,500
Professional Services	528000	40,408	30,000	30,000	30,000	30,000
Miscellaneous Contractual Service	528900	1,548	5,000	5,000	5,000	5,000
Insurance Auto Coverage	529300	1,916	2,027	2,027	2,027	2,027
Insurance Employee Liability Insurance	529400	30,104	32,500	32,500	32,500	32,500
Office Supplies	531000	15,800	15,000	15,000	15,000	15,000

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Op Supplies Food and Clothing	532500	2,843	3,000	3,000	3,000	3,000
Op Supplies Vehicle and Equipment	532700	987	5,000	5,000	5,000	5,000
Op Supplies - Fuel	532750	1,166	2,000	2,000	2,000	2,000
Op Supplies Miscellaneous	532900	2,495	3,500	3,500	3,500	3,500
Travel Convention, Seminar Reg.	541400		4,500	4,500	4,500	4,500
Grants	576000	360	10,000	10,000	10,000	10,000
Grant- intergovernmental	4320					
Grants to St. Gabriel	576250	18,731				
Registrar of Voters	4405					
Regular Salaries and Wages Regular	512100	62,096	78,203	78,203	78,203	78,203
Emp Benefits FICA or Supplemental Retirement	515100	1,824	2,994	2,994	2,994	2,994
Deferred Compensation	515150	5,299	5,299	5,299	5,299	5,299
Emp Benefits Retirement Cont.	515200	8,676	6,025	6,025	6,025	6,025
Emp Benefits Worker's Comp	515400	373	547	547	547	547
Unemployment Insurance	515550	249	310	310	310	310
Publication of Legal Notices	521100		200	200	200	200
Subscriptions - Information Technology	521300	53	100	100	100	100
Membership Dues	521400	900	1,500	1,500	1,500	1,500
Postage and Box Rent	524100	5,651	6,000	6,000	6,000	6,000
Telephone	524200	3,275	3,500	3,500	3,500	3,500
Maint Srvcs(Contractual)Office Machines	527700	518	750	750	750	750
Insurance and Surety Bonds	529000	125	125	125	125	125
Office Supplies	531000	3,952	15,000	15,000	5,000	5,000
Op Supplies Food and Clothing	532500	192	800	800	800	800
Travel Transportation, Mileage	541100	319	3,000	3,000	3,000	3,000
Travel Convention, Seminar Reg.	541400	1,320	1,000	10,000	10,000	10,000
Election Expenses	544500	29,238	15,000	15,000	30,000	30,000
Financial Administration	4505					
Regular Salaries and Wages Regular	512100	460,272	475,000	413,508	402,728	402,728
Emp Benefits FICA or Supplemental Retirement	515100	7,062	5,411	6,800	6,190	6,190
Deferred Compensation	515150	17,012	17,062	5,460	15,000	15,000
Emp Benefits Retirement Cont.	515200	54,377	46,649	45,291	49,634	49,634
Emp Benefits - Health Insurance	515300	57,600	43,200	42,000	43,200	43,200
Employee Benefits - Life & Disability	515310	720	540	156	540	540
Emp Benefits Worker's Comp	515400	2,729	2,612	2,457	2,458	2,458
Unemployment Insurance	515550	699	928	1,357	1,083	1,083
Miscellaneous	519900		3,000			
Publication-of Legal-Notices	521100	838	1,500	1,500	1,500	1,500
Subscriptions- Information Technology	521300	53	100	100	100	100
Membership Dues	521400	640	1,000	1,000	1,000	1,000
Postage and Box Rent	524100	8,892	10,000	10,000	10,000	10,000
Telephone	524200	4,613	5,000	5,000	5,000	5,000
Monitoring Services	524500	215	250	250	250	250
Rentals Equipment	525200	4,605	7,500	7,500	7,500	7,500
Maint Srvcs(Contractual)Office Machines	527700	2,439	3,500	3,500	3,500	3,500
Professional Services	528000	5,003	5,000	35,000	5,000	5,000
Professional Srvcs Accounting, Auditing, Bookkeeping	528500	14,489	15,000	15,000	15,000	15,000

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Miscellaneous Contractual Service	528900	22,475	10,000	10,000	10,000	10,000
Insurance Auto Coverage	529300	1,642	1,738	1,738	1,738	1,738
Office Supplies	531000	16,832	20,000	19,900	19,900	19,900
Op Supplies Food and Clothing	532500	3,279	4,000	4,000	4,000	4,000
Op Supplies - Fuel	532750	616	750	750	750	750
Op Supplies Miscellaneous	532900	14	500	500	500	500
Miscellaneous	539900	7,164				
Travel Transportation, Mileage	541100		250	250	250	250
Travel Convention, Seminar Reg.	541400	810	8,000	8,000	8,000	8,000
Grants	576000	1,133	1,500	1,500	1,500	1,500
Sales Taxes	4507					
Grants to St. Gabriel	576250	323,621	316,000	350,000	325,000	325,000
Human Resources - Personnel Management	4535					
Regular Salaries and Wages Regular	512100	77,106	85,000	113,254	94,983	94,983
Regular Salaries and Wages Overtime	512200	518				
Other Salaries and Wages Student	513100	40,061		56,913	48,000	48,000
Emp Benefits FICA or Supplemental Retirement	515100	4,637	1,031	5,902	4,723	4,723
Deferred Compensation	515150	6,500	6,500	5,978	4,409	4,409
Emp Benefits Retirement Cont.	515200	8,714	8,892	9,602	11,873	11,873
Emp Benefits - Health Insurance	515300	7,200	7,200	10,500	10,800	10,800
Employee Benefits - Life & Disability	515310	135	90	146	135	135
Emp Benefits Worker's Comp	515400	465	498	502	858	858
Unemployment Insurance	515550	78	155	89	387	387
Miscellaneous	519900	16,149				
Publication of Legal Notices	521100	442	4,000	4,000	4,000	4,000
Postage and Box Rent	524100	387	750	750	750	750
Telephone	524200	353	500	500	500	500
Professional Services	528000	1,421	4,000	4,000	6,000	6,000
Professional Svcs Medical and Dental	528100	23,824	30,000	30,000	40,000	30,000
Professional Services Legal	528400	-	500	500	500	500
Miscellaneous Contractual Service	528900	1,671	2,500	2,500	2,500	2,500
Office Supplies	531000	4,616	4,850	4,850	5,000	5,000
Op Supplies Food and Clothing	532500	30,969	8,000	8,000	8,000	8,000
Travel Transportation, Mileage	541100	904	1,000	1,000	1,000	1,000
Travel Convention, Seminar Reg.	541400	605	650	650	650	650
Adjudicated Property Initiative	4570					
Publication of Legal Notices	521100	370	500	500	500	500
Professional Services	528000	4,000	4,000	4,000	4,000	4,000
Professional Legal Services	528400	42,912	40,000	40,000	40,000	40,000
Miscellaneous	539900	12,660				
Sales Tax (Taxation - Collector)	4585					
Regular Salaries and Wages Regular	512100	205,828	225,000	219,981	219,211	219,211
Emp Benefits FICA or Supplemental Retirement	515100	2,990	2,914	3,343	3,179	3,179
Deferred Compensation	515150	8,992	8,992	9,254	9,264	9,264
Emp Benefits Retirement Contributions	515200	24,626	25,124	24,884	27,401	27,401
Emp Benefits - health Insurance	515300	21,600	21,600	21,600	21,600	21,600
Employee Benefits - Life & Disability	515310	360	360	352	360	360



Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Emp Benefits Worker's Comp	515400	1,206	1,407	1,298	1,315	1,315
Unemployment Insurance	515550	314	619	531	619	619
General Services (Other General Administration)	4600					
Regular Salaries and Wages Regular	512100	65,704	64,376	66,856	66,955	66,955
Regular Salaries and Wages Overtime	512200	10,036				
Emp Benefits FICA or Supplemental Retirement	515100	1,087	933	960	971	971
Deferred Compensation	515150	2,511	2,500	2,500	2,500	2,500
Emp Benefits Retirement Cont.	515200	9,278	8,047	7,688	8,369	8,369
Emp Benefits - health Insurance	515300	8,605	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	100	90	90	90	90
Emp Benefits Worker's Comp	515400	576	451	401	402	402
Unemployment Insurance	515550	120	155	81	155	155
Telephone	524200	936	1,500	1,500	1,500	1,500
Monitoring Services	524500	242	300	300	300	300
Insurance Auto Coverage	529300	1,095	1,158	1,158	1,158	1,158
Office Supplies	531000	69	500	500	500	500
Op Supplies Food and Clothing	532500		100	100	100	100
Op Supplies Vehicle and Equipment	532700	255	500	500	500	500
Op Supplies - Fuel	532750	2,416	1,500	2,500	2,500	2,500
Travel Transportation, Mileage	541100		1,200	1,200	1,200	1,200
Travel Convention, Seminar Reg.	541400		1,000	1,000	1,000	1,000
Planning and Zoning	4605					
Regular Salaries and Wages Regular	512100	3,600	3,600	3,600	3,600	3,600
Per Diem	514000	525	1,000	1,000	1,200	1,200
Emp Benefits FICA or Supplemental Retirement	515100	53	275	275	275	275
Deferred Compensation	515150	224	200	200	200	200
Employee Benefits - Life & Disability	515310	10	10	10	10	10
Emp Benefits Worker's Comp	515400	19	25	25	25	25
Unemployment Insurance	515550	4	8	8	8	8
Publication-of Legal-Notices	521100	5,899	4,000	4,000	4,000	4,000
Membership Dues	521400	4,680	4,680	4,680	4,680	4,680
Professional Svcs Engineering	528200	12,000	12,000	12,000	12,000	12,000
Information Technology	4610					
Regular Salaries and Wages Regular	512100	80,350	150,000	92,814	123,614	123,614
Regular Salaries and Wages Overtime	512200	782				
Emp Benefits FICA or Supplemental Retirement	515100	1,183	1,165	1,352	1,793	1,793
Deferred Compensation	515150	3,214	3,214	3,338	3,343	3,343
Emp Benefits Retirement Cont.	515200	9,939	10,043	10,673	15,452	15,452
Emp Benefits - health Insurance	515300	7,200	7,200	9,000	14,400	14,400
Employee Benefits - Life & Disability	515310	90	90	112	180	180
Emp Benefits Worker's Comp	515400	487	562	557	742	742
Unemployment Insurance	515550	77	155	236	310	310
Publication of Legal Notices	521100	490	500	500	500	500
Subscriptions- Information Technology	521300	9,293	10,000	10,000	10,000	10,000
Postage and Box Rent	524100		300	300	300	300
Telephone	524200	39,168	60,000	60,000	60,000	60,000
Monitoring Services	524500	431	350	350	350	350

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Maint Srvcs (Contractual) Office Machine	527700		1,500	1,500	1,500	1,500
Professional Services	528000	25,790	40,000	40,000	40,000	40,000
Insurance Auto Coverage	529300	1,697	1,795	1,795	1,795	1,795
Office Supplies	531000	13,626	25,000	25,000	25,000	25,000
Op Supplies Food and Clothing	532500		500	500	500	500
Op Supplies Vehicle and Equipment	532700	385	500	500	500	500
Op Supplies - Fuel	532750	866	1,250	1,250	1,250	1,250
Maintenance Contracts	536300	92,842	95,000	95,000	95,000	95,000
Travel Transportation, Mileage	541100		500	500	500	500
Travel Convention, Seminar Regist.	541400		3,000	3,000	3,000	3,000
Insurance - General	4635					
Insurance Miscellaneous	529900	4,468,203	3,500,000	3,500,000	3,500,000	3,500,000
Courthouse Screening/Security	5619					
Regular Salaries and Wages Regular	512100	10,322	19,671	19,671	42,000	42,000
Regular Salaries and Wages Overtime	512200	1,405	4,218	4,218	3,000	3,000
Emp Benefits FICA or Supplemental Retirement	515100	897	1,828	1,828	3,600	3,600
Employee Benefits - Life & Disability	515310	30	52	52	180	180
Emp Benefits Worker's Comp	515400	70	143	143	300	300
Unemployment Insurance	515550	79	27	27	82	82
Professional Services	528000		2,669	2,669	2,669	2,669
Professional Services - Law Enforcement	528420	99,700	80,000	80,000	80,000	80,000
Office Supplies	531000		2,000	2,000	2,000	2,000
Courthouse	5622					
Materials Miscellaneous	533900	7,323	5,000	8,000	8,000	8,000
Fixed Assets	5634					
Regular Salaries and Wages Regular	512100		75,000	52,580	71,843	71,843
Regular Salaries and Wages Overtime	512200					
Emp Benefits FICA or Supplemental Retirement	515100		1,042	728	1,042	1,042
Emp Benefits Retirement Cont.	515200		8,986	6,046	8,980	8,980
Emp Benefits - health Insurance	515300		14,400	9,600	14,400	14,400
Employee Benefits - Life & Disability	515310		180	127	180	180
Emp Benefits Worker's Comp	515400		503	315	431	431
Unemployment Insurance	515550		310	291	310	310
Monitoring Services	524500		250	250	250	250
Office Supplies	531000		1,000	1,000	1,000	1,000
Op Supplies Food and Clothing	532500		500	500	500	500
Op Supplies Miscellaneous	532900		1,000	1,000	1,000	1,000
Veterans Memorial	7440					
Professional Services	528000	2,451	1,500	5,000	1,500	1,500
Transporting Equipment	528905		5,000	-		
Materials Miscellaneous	533900	44,034	15,000	15,000	15,000	15,000
Public Safety	52					
Criminal Court Fund	4180					
Maint Srvcs (Contractual) Office Machine	527700	1,680	1,500	1,500	1,500	1,500
Professional Services	528000	19,044	10,000	11,500	11,500	11,500
Office Supplies	531000	22,501	25,000	25,000	25,000	25,000
Human Resources - Safety Program	4536					

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Regular Salaries and Wages Regular	512100	66,200	65,000	69,820	70,013	70,013
Regular Salaries and Wages Overtime	512200	1,594				
Emp Benefits FICA or Supplemental Retirement	515100	963	943	1,010	1,015	1,015
Deferred Compensation	515150	1,300	1,300	2,600	2,600	2,600
Emp Benefits Retirement Cont.	515200	8,305	8,125	8,030	8,752	8,752
Emp Benefits - Health Insurance	515300	7,200	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90	90
Emp Benefits Worker's Comp	515400	587	455	419	420	420
Unemployment Insurance	515550	89	155	81	155	155
Postage and Box Rent	524100	2				
Telephone	524200	1,124	1,300	1,300	1,300	1,300
Monitoring Services	524500	215	400	400	400	400
Insurance Auto Coverage	529300	2,189	2,317	2,317	2,317	2,317
Office Supplies	531000	1,192	1,700	1,700	1,700	1,700
Op Supplies Food and Clothing	532500		300	300	300	300
Op Supplies Vehicle and Equipment	532700	49	500	500	500	500
Op Supplies - Fuel	532750	1,790	1,500	1,500	1,500	1,500
Materials Miscellaneous	533900		1,000	1,000	1,000	1,000
Travel Convention, Seminar Regist.	541400		50	50	50	50
Hazard Mitigation	4606					
Professional Services	528000	44,500				
Administration - Sheriff	5010					
Regular Salaries and Wages Regular	512100	35,544	32,740	37,440	37,440	37,440
Emp Benefits FICA or Supplemental Retirement	515100	2,719	2,505	2,875	2,864	2,864
Emp Benefits Worker's Comp	515400	1,228	229	994	225	225
Unemployment Insurance	515550	160	310	473	309	309
K-9 Maintenance	571010	480	500	500	500	500
Miscellaneous - Prisoners	571700	13,045	30,000	30,000	30,000	30,000
Custody of Prisoners	5055					
Feeding and Maintenance of Prisoners	571100	130,206	150,000	130,000	130,000	130,000
Feeding and Maintenance of Juvenile Prisoners	571150	2,762	12,000	12,000	12,000	12,000
Transportation of Prisoners and Inmates	571200		2,500	2,500	2,500	2,500
Court Attendance	571300	39,642	25,000	40,000	40,000	40,000
Medical Services	5100					
Regular Salaries and Wages Regular	512100	42,328	45,011	46,311	46,363	46,363
Emp Benefits FICA or Supplemental Retirement	515100	520	653	598	672	672
Emp Benefits Retirement Contributions	515200	5,185	5,626	5,430	5,795	5,795
Emp Benefits Health Insurance	515300	6,600	7,200	7,200	7,200	7,200
EMPLOYEE BENEFITS- LIFE & DISABILITY	515310	90	90	90	90	90
Emp Benefits Worker's Comp	515400	246	315	271	278	278
Unemployment Insurance	515550	63	155	81	155	155
Maint Srvcs (Contractual)	527900	903				
Professional Services	528000	50,500	45,000	50,000	50,000	50,000
Office Supplies	531000		600	600	600	600
Op Supplies Medical, Drugs	532200	13,604	20,000	20,000	20,000	20,000
Medical Assistance - Prisoners	571500	56,021	55,000	55,000	55,000	55,000
Law Enforcement Other Than Sheriff	5115					

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Regular Salaries and Wages Regular	512100	124,354	110,000	124,792	124,354	124,354
Emp Benefits FICA or Supplemental Retirement	515100	9,514	8,411	9,500	9,513	9,513
Emp Benefits Worker's Comp	515400	6,838	6,850	7,176	7,747	7,747
Parish Coroner	5120					
Grants	576000	370,533	370,533	370,533	370,533	370,533
Fire Protection	5200					
Professional Services	528000	196,650	196,650	196,650	205,543	205,543
Insurance Tax Rebate for Municipalities	576205	74,989	75,000	130,631	75,000	75,000
Grants to Grosse Tete	576210	192,792	185,000	220,000	200,000	200,000
Grants to Maringouin	576220	192,792	185,000	220,000	200,000	200,000
Grants to Plaquemine	576230	192,792	185,000	220,000	200,000	200,000
Grants to Rosedale	576240	192,792	185,000	220,000	200,000	200,000
Building Inspection	5410					
Regular Salaries and Wages Regular	512100	166,389	155,000	155,000	137,696	137,696
Emp Benefits FICA or Supplemental Retirement	515100	6,635	4,636	4,800	4,576	4,576
Deferred Compensation	515150	8,778	8,778	7,716	7,530	7,530
Emp Benefits Retirement Cont.	515200	12,281	17,732	11,912	12,012	12,012
Emp Benefits - Health Insurance	515300	7,200	7,200	12,000	14,400	14,400
Employee Benefits - Life & Disability	515310	240	270	285	270	270
Emp Benefits Worker's Comp	515400	2,150	993	865	826	826
Unemployment Insurance	515550	316	464	326	464	464
Publication-of Legal-Notices	521100	1,240	1,000	1,000	1,000	1,000
Postage and Box Rent	524100	613	500	500	500	500
Telephone	524200	761	1,000	1,000	1,000	1,000
Monitoring Services	524500	215	500	500	500	500
Maintenance Services (Contractual)	527000	1,150	1,500	1,500	1,500	1,500
Professional Services	528000	145,503	100,000	100,000	100,000	100,000
Professional Svcs Accounting, Auditing, Bookkeeping	528500	215	500	500	500	500
Insurance and Surety Bonds	529000	2,069	2,400	2,400	2,400	2,400
Insurance Auto Coverage	529300	1,916	2,100	2,100	2,100	2,100
Office Supplies	531000	3,047	5,000	5,000	5,000	5,000
Op Supplies Food and Clothing	532500	1,708	2,000	2,000	2,000	2,000
Op Supplies Vehicle and Equipment	532700	909	2,000	2,000	2,000	2,000
Op Supplies - Fuel	532750	3,342	3,000	3,000	3,000	3,000
Office of Emergency Preparedness	5505					
National Guard	576415	3,500	3,500	3,500	3,500	3,500
Public Works	53					
Public Works	5600					
Utilities Water	523300	285	300	300	300	300
Maintenance Grounds	526100	4,863	5,000	5,400	5,400	5,400
Street Lighting	5735					
Utilities Electrical Light and Power	523100	53,936	45,000	45,000	45,000	45,000
Storm Drainage	5810					
Professional Services	528000	70,819				
Gas	5915					
Regular Salaries and Wages Regular	512100	1,228,553	1,275,000	1,332,892	1,383,065	1,383,065
Regular Salaries and Wages Overtime	512200	169,236				

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Emp Benefits FICA or Supplemental Retirement	515100	23,249	22,090	24,600	26,410	26,410
Deferred Compensation	515150	22,782	21,293	24,207	24,066	24,066
Emp Benefits Retirement Cont.	515200	162,192	148,193	156,090	159,883	159,883
Emp Benefits - health Insurance	515300	162,996	172,800	170,400	180,000	180,000
Employee Benefits - Life & Disability	515310	2,473	2,520	2,623	2,790	2,790
Emp Benefits Worker's Comp	515400	41,639	43,460	42,197	45,971	45,971
Unemployment Insurance	515550	2,390	4,334	3,286	4,798	4,798
Marinas	7100					
Maintenance Grounds	526100	2,220	2,000	2,000	2,000	2,000
Maintenance Buildings	526200	2,096	3,000	3,000	3,000	3,000
Professional Service	528000	4,388				
Materials Lumber, Wood Products	533700	2,365	2,500	2,500	2,500	2,500
Materials Miscellaneous	533900	1,529	12,000	11,600	11,600	11,600
Health and Welfare	54					
Water	5920					
Professional Service	528000			7,500		
Health Unit	6015					
Regular Salaries and Wages Regular	512100	34,258	50,000	35,578	35,630	35,630
Emp Benefits FICA or Supplemental Retirement	515100	482	497	505	517	517
Deferred Compensation	515150	2,398	2,398	2,491	2,494	2,494
Emp Benefits Retirement Cont.	515200	4,197	4,282	4,092	4,454	4,454
Emp Benefits - Health Insurance	515300	7,200	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90	90
Emp Benefits Worker's Comp	515400	206	240	214	214	214
Unemployment Insurance	515550	79	155	81	155	155
Telephone	524200		400	400	400	400
Maint Srvcs (Contractual) Miscellaneous	527900	350	1,000	1,000	1,000	1,000
Office Supplies	531000	163	1,000	1,000	1,000	1,000
Op Supplies Food and Clothing	532500	377	500	500	500	500
Mosquito/Insect Control	6044					
Regular Salaries and Wages Regular	512100	533	13,425	7,463	14,925	14,925
Regular Salaries and Wages Overtime	512200	15,731	10,000	10,000	5,000	5,000
Emp Benefits FICA or Supplemental Retirement	515100	240	600	750	473	473
Deferred Compensation	515150	349	289	113	113	113
Emp Benefits Retirement Cont.	515200	1,992	1,200	625	625	625
Emp Benefits - Health Insurance	515300	1,466	1,000	503	503	503
Employee Benefits - Life & Disability	515310	21	100	5	5	5
Emp Benefits Worker's Comp	515400	991	600	1,021	1,021	1,021
Unemployment Insurance	515550		155			
Publication-of Legal-Notices	521100	326	500	500	500	500
Membership Dues	521400	25	25	25	25	25
Postage and Box Rent	524100		10	10	10	10
Telephone	524200	276	500	500	500	500
Monitoring Services	524500	431	500	500	500	500
Professional Services	528000	169,258	4,000	4,000	4,000	4,000
Insurance Auto Coverage	529300	6,568	7,000	7,000	7,000	7,000
Op Supplies Farm	532300	28,704	40,000	7,500	20,000	20,000

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Op Supplies Vehicle and Equipment	532700	80	3,000	2,500	2,500	2,500
Op Supplies - Fuel	532750	1,221	3,000	3,000	3,000	3,000
Travel Convention, Seminar Reg.	541400		1,000	1,000	1,000	1,000
Animal Control	6045					
Regular Salaries and Wages Regular	512100	256,684	275,000	282,077	287,584	287,584
Regular Salaries and Wages Overtime	512200	31,013				
Emp Benefits FICA or Supplemental Retirement	515100	4,149	3,685	4,395	4,139	4,139
Deferred Compensation	515150	8,513	8,663	8,756	8,746	8,746
Emp Benefits Retirement Cont.	515200	35,243	32,032	35,423	35,948	35,948
Emp Benefits - Health Insurance	515300	36,000	43,200	43,200	43,200	43,200
Employee Benefits - Life & Disability	515310	533	540	547	540	540
Emp Benefits Worker's Comp	515400	9,929	8,793	10,732	9,877	9,877
Unemployment Insurance	515550	447	929	489	929	929
Publication-of Legal-Notices	521100		5,000	5,000	5,000	5,000
Postage and Box Rent	524100	1	100	100	100	100
Telephone	524200	2,098	2,000	2,000	2,500	2,500
Monitoring Services	524500	1,394	1,500	1,500	1,500	1,500
Maint Srvcs (Contractual) Office machines	527700	466	508	508	650	650
Professional Services	528000	42,722	35,000	60,000	70,000	70,000
Professional Srvcs Accounting, Auditing, Bookkeeping	528500	303	500	500	500	500
Miscellaneous Contractual Service	528900	5,195	8,000	8,000	8,000	8,000
Insurance Auto Coverage	529300	5,473	6,500	6,500	6,500	6,500
Office Supplies	531000	2,607	8,000	8,000	8,000	8,000
Op Supplies Educational, Recreational and Cultural	532100		2,000	2,000	2,000	2,000
Op Supplies Medical, Drugs	532200	23,978	20,000	20,000	30,000	30,000
Op Supplies Uniforms & Related Items	532400	2,921	8,400	8,400	8,400	8,400
Op Supplies Food and Clothing	532500	874	4,000	4,000	4,000	4,000
Op Supplies - Animal Feed	532501	8,043	12,000	12,000	12,000	12,000
Op Supplies Maintenance of Buildings and Grounds	532600	1,724	3,500	3,500	3,500	3,500
Op Supplies Vehicle and Equipment	532700	2,735	3,000	3,000	3,000	3,000
Op Supplies - Fuel	532750	18,115	14,000	25,000	25,000	25,000
Op Supplies Miscellaneous	532900	11,928	12,000	7,000	15,000	15,000
Small Tools and Equipment	534000	1,083	1,200	1,200	1,500	1,500
Travel Convention, Seminar Reg.	541400	1,397	2,200	5,200	7,000	7,000
Community Events	541800		5,000	2,000	5,000	5,000
Bank Service Charges	556000	48	100	100	150	150
Animal Control- Best Friends Animal Society	6049					
Op Supplies Miscellaneous	532900			24,000		
Commodities (Dept. of Agriculture - TEFAP)	6111					
Op Supplies Miscellaneous	532900	2,696	1,000	1,000	1,000	1,000
Grant to Greater Baton Rouge Food Bank	576440	25,000	25,000	25,000	25,000	25,000
Programs for the Elderly	6115					
Regular Salaries and Wages Regular	512100	324,513	441,688	369,270	382,023	382,023
Regular Salaries and Wages Overtime	512200	2,748				
Emp Benefits FICA or Supplemental Retirement	515100	10,766	18,056	14,200	17,380	17,380
Deferred Compensation	515150	8,021	8,073	9,312	7,163	7,163
Emp Benefits Retirement Cont.	515200	27,740	31,720	24,110	23,222	23,222

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Emp Benefits - Health Insurance	515300	33,600	36,000	27,900	25,200	25,200
Employee Benefits - Life & Disability	515310	480	450	413	315	315
Emp Benefits Worker's Comp	515400	7,021	5,853	9,538	14,069	14,069
Unemployment Insurance	515550	958	1,702	1,096	1,470	1,470
Publication-of Legal-Notices	521100	64	500	500	500	500
Telephone	524200	3,929	3,000	3,000	3,000	3,000
Monitoring Services	524500	2,154	3,000	3,000	3,000	3,000
Professional Services	528000	21,506	15,000	5,000	15,000	5,000
Office Supplies	531000	14,131	5,000	5,000	6,000	6,000
Op Supplies Food and Clothing	532500		100	100	300	300
Op Supplies Vehicle and Equipment	532700	90	1,000	1,000	1,000	1,000
General Assistance	6125					
Regular Salaries and Wages Regular	512100	267,096	285,000	185,420	194,002	194,002
Regular Salaries and Wages Overtime	512200	1,340				
Emp Benefits FICA or Supplemental Retirement	515100	3,978	3,837	2,673	2,813	2,813
Deferred Compensation	515150	6,620	7,150	2,725	2,725	2,725
Emp Benefits Retirement Cont.	515200	30,606	33,080	21,388	24,250	24,250
Emp Benefits - health Insurance	515300	14,400	21,600	19,800	21,600	21,600
Employee Benefits - Life & Disability	515310	435	450	364	360	360
Emp Benefits Worker's Comp	515400	1,499	1,852	1,113	1,358	1,358
Unemployment Insurance	515550	472	774	326	619	619
Publication-of Legal-Notices	521100	257	700	700	700	700
Membership Dues	521400	1,025	2,250	2,250	2,250	2,250
Postage and Box Rent	524100	197	1,000	1,000	1,000	1,000
Telephone	524200	950	2,000	2,000	2,000	2,000
Monitoring Services	524500		650	650	650	650
Rentals Equipment	525200		1,000	1,000	1,000	1,000
Maint Srvc (Contractual) Office Machine	527700		700	700	500	500
Professional Svcs Accounting, Auditing, Bookkeeping	528500	3	1,000	1,000	1,000	1,000
Miscellaneous Contractual Service	528900	3,179	3,500	3,500	4,000	4,000
Insurance Auto Coverage	529300	1,970	2,300	2,300	2,500	2,500
Office Supplies	531000	4,182	5,000	5,000	5,000	5,000
Op Supplies Food and Clothing	532500	506	3,000	3,000	3,000	3,000
Op Supplies Vehicle and Equipment	532700	2,858	1,500	1,500	1,500	1,500
Op Supplies - Fuel	532750	1,149	3,000	3,000	3,000	3,000
Op Supplies Miscellaneous	532900		1,000	1,000	1,000	1,000
Travel Convention, Seminar Reg.	541400		2,500	2,500	2,500	2,500
General Assistance	576029	3,577	35,000	35,000	35,000	35,000
General Assistance/Job Placement	6128					
Regular Salaries and Wages Regular	512100	52,062	55,000	54,063	54,142	54,142
Emp Benefits FICA or Supplemental Retirement	515100	3,898	3,983	4,142	4,142	4,142
Emp Benefits - Health Insurance	515300	7,200	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90	90
Emp Benefits Worker's Comp	515400	312	364	324	379	379
Unemployment Insurance	515550	78	155	81	155	155
Telephone	524200	276	750	750	750	750
Monitoring Services	524500	215	300	300	300	300

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Insurance Auto Coverage	529300	848	950	950	950	950
Office Supplies	531000		500	555	555	555
Op Supplies Vehicle and Equipment	532700		250	195	195	195
Op Supplies - Fuel	532750	839	1,000	1,500	1,500	1,500
Community Services Block Grant Administration	6130					
Miscellaneous Contractual Service	528900			21,783	21,783	21,783
Low Income Home Energy Assistance Program Admin	6135					
General Assistance	576029	1,015	40,000			
Veterans Affairs	6160					
Telephone	524200	276	200	200	200	200
Monitoring Services	524500	405	300	300	300	300
Insurance Auto Coverage	529300	1,533	1,650	1,650	1,650	1,650
Op Supplies Vehicle and Equipment	532700	9,988	3,500	3,500	3,500	3,500
Op Supplies - Fuel	532750	314	500	500	500	500
Soil Conservation Service	576425	27,228	13,614	13,614	13,614	13,614
Battered Women's Program	6170					
Grants	576000		8,500	8,500	8,500	8,500
FHF of Greater BR	6171					
Grants	576000		1,500	1,500	1,500	1,500
LRA-Non Federal Funded	6500					
Miscellaneous Contractual Service	528900					
Job Corps and Training Centers	7470					
Professional Services	528000		52,500	52,500	52,500	52,500
Culture and Recreation	55					
Civic Center	5630					
Professional Services	528000	1,212				
Op Supplies Maintenance of Buildings and Grounds	532600	1,488				
Civic Center	7005					
Regular Salaries and Wages Regular	512100			142,154	181,958	181,958
Emp Benefits FICA or Supplemental Retirement	515100			5,247	4,764	4,764
Deferred Compensation	515150			2,080	2,080	2,080
Emp Benefits Retirement Contributions	515200			12,203	18,460	18,460
Emp Benefits - Health Insurance	515300			12,000	21,600	21,600
Employee Benefits - Life & Disability	515310			285	450	450
Emp Benefits Worker's Comp	515400			8,295	6,514	6,514
Unemployment Insurance	515550			800	774	774
Utilities	523000			17,500	17,500	17,500
Solid Waste Governmental Buildings	523530			4,000	4,000	4,000
Telephone	524200			300	300	300
Monitoring Services	524500			430	430	430
Maintenance of Grounds	526100			12,000	24,800	24,800
Maintenance of Buildings	526200			15,000	51,800	51,800
Maint Srvcs (Contractual) Pest Control	527400			2,500	2,500	2,500
Professional Services	528000				10,000	10,000
Office Supplies	531000			400	2,000	2,000
Op Supplies Medical, Drugs	532200			500	500	500
Op Supplies Uniforms and Related Items	532400			250	800	800



Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Op Supplies - Janitorial	532420			1,500	2,000	2,000
Materials Miscellaneous	533900			450	450	450
Small Tools and Equipment	534000			2,000	2,500	2,500
Point Pleasant Park	7017					
Utilities	523000			2,000	2,000	2,000
Maintenance of Grounds	526100			1,500	1,500	1,500
Maintenance of Buildings	526200			1,000	1,000	1,000
Maint Srvcs (Contractual) Pest Control	527400			1,500	1,500	1,500
Material Miscellaneous	533900			500	500	500
Multipurpose Center	7045					
Regular Salaries and Wages Regular	512100	36,540	36,400	38,209	38,209	38,209
Regular Salaries and Wages Overtime	512200	394				
Emp Benefits FICA or Supplemental Retirement	515100	2,872	2,785	3,200	2,896	2,896
Emp Benefits Worker's Comp	515400	3,395	3,382	3,547	3,547	3,547
Unemployment Insurance	515550	79	155	83	83	83
Membership Dues	521400		200	200	200	200
Advertising	521500		500	500	500	500
Postage And Box Rent	524100		100	100	100	100
Telephone	524200	5,346	6,000	6,000	6,000	6,000
Monitoring Services	524500	413	400	400	400	400
Rentals Equipment	525200		8,000	8,000	10,000	10,000
Professional Services	528000	2,539				
Miscellaneous Contractual Service	528900		1,500	2,000	4,000	4,000
Insurance Auto Coverage	529300	1,752	1,850	1,850	1,850	1,850
Office Supplies	531000	563	1,600	1,600	1,600	1,600
Op Supplies - Janitorial	532420		400	400	400	400
Op Supplies Food and Clothing	532500		800	800	800	800
Op Supplies Maintenance Building & Grounds	532600	3,505	8,000	7,500	10,000	10,000
Op Supplies Vehicle and Equipment	532700	144	2,000	2,000	2,000	2,000
Op Supplies - Fuel	532750		2,500	2,500	2,500	2,500
Op Supplies Miscellaneous	532900		1,000	1,000	1,000	1,000
Small Tools and Equipment	534000	2,395	2,500	2,500	3,500	3,500
Taxes and Licenses	574200		750	750	750	750
Rifle Range	7055					
Regular Salaries and Wages Regular	512100	135,483	165,000	148,999	157,352	157,352
Regular Salaries and Wages Overtime	512200	5,736				
Emp Benefits FICA or Supplemental Retirement	515100	4,488	4,047	3,150	4,603	4,603
Emp Benefits Retirement Cont.	515200	12,344	14,313	15,982	10,829	10,829
Emp Benefits - health Insurance	515300	13,200	14,400	7,800	7,200	7,200
Employee Benefits - Life & Disability	515310	293	270	337	360	360
Emp Benefits Worker's Comp	515400	5,650	3,456	6,250	7,929	7,929
Unemployment Insurance	515550	531	619	537	619	619
Publications-of-Legal-Notices	521100		100	100	100	100
Subscriptions - Information Technology	521300	1,668	2,000	2,000	2,000	2,000
Membership Dues	521400		500	500	500	500
Utilities	523000	7,613	9,000	9,000	9,000	9,000
Telephone	524200	1,191	1,000	1,000	1,000	1,000

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Monitoring Services	524500	18	200	200	200	200
Professional Services	528000	138,698	5,000	5,000	5,000	5,000
Insurance and Surety Bonds	529000	1,552	1,883	1,883	1,883	1,883
Insurance Auto Coverage	529300	848	897	897	897	897
Insurance Employee Liability Insurance	529400	8,757	9,500	9,500	9,500	9,500
Office Supplies	531000	2,446	5,000	5,000	5,000	5,000
Op Supplies - Janitorial	532420		500	500	500	500
Op Supplies Food and Clothing	532500	1,788	1,750	1,750	1,750	1,750
Op Supplies Maintenance of Buildings and Grounds	532600	3,210	2,500	2,500	2,500	2,500
Op Supplies Vehicle and Equipment	532700		500	500	500	500
Op Supplies - Fuel	532750		500	500	500	500
Op Supplies Miscellaneous	532900	11,227	10,000	10,000	10,000	10,000
Small Tools and Equipment	534000	63	500	500	500	500
Travel Convention, Seminar Registration	541400	522	500	500	500	500
Bank Service Charges	556000	1,619	1,200	1,200	1,200	1,200
Museums	7065					
Regular Salaries and Wages Regular	512100	45,011	45,011	35,465	44,013	44,013
Emp Benefits FICA or Supplemental Retirement	515100	626	653	499	638	638
Emp Benefits Retirement Cont.	515200	5,514	5,626	4,079	5,502	5,502
Emp Benefits - health Insurance	515300	7,200	7,200	5,400	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	75	90	90
Emp Benefits Worker's Comp	515400	270	315	225	265	265
Unemployment Insurance	515550	79	155	249	155	155
Telephone	524200	2,178	2,000	2,000	2,000	2,000
Maintenance Buildings	526200	906	2,000	2,000	2,000	2,000
Maint Srvcs (Contractual) Pest Control	527400	1,800	2,000	2,000	2,000	2,000
Op Supplies - Janitorial	532420		200	200	200	200
Grants	576000	86,000	43,000	43,000	43,000	43,000
Parks	7110					
Insurance and Surety Bonds	529000	1,552	1,750	1,750	1,750	1,750
Welcome Center- North Iberville	7255					
Professional Service	52800	2,279				
Op Supplies Maintenance of Buildings and Grounds	53260	2,798				
North Iberville Community Center	7260					
Regular Salaries and Wages Regular	512100	29,418	26,698	31,772	33,103	33,103
Emp Benefits FICA or Supplemental Retirement	515100	2,251	2,042	2,355	2,532	2,532
Emp Benefits Worker's Comp	515400	176	187	199	199	199
Unemployment Insurance	515550	80	155	94	155	155
Postage and Box Rent	524100	56	100	100	124	124
Telephone	524200	7,299	6,500	7,300	7,300	7,300
Professional Services	528000	6,429	2,000	2,000	2,000	2,000
Office Supplies	531000	3,982	500	500	50	500
Op Supplies Food and Clothing	532500		500	500	500	500
Travel Transportation, Mileage	541100	308	500	500	500	500
Economic Development	56					
Administration	7305					
Soil Conservation Service	576425	6,000	6,000	6,000	6,000	6,000

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Economic Development	7410					
Regular Salaries and Wages Regular	512100	90,410	92,000	93,140	89,253	94,653
Emp Benefits FICA or Supplemental Retirement	515100	6,705	6,503	6,828	6,828	6,828
Deferred Compensation	515150	3,400	3,401	3,563	3,570	3,570
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90	90
Emp Benefits Worker's Comp	515400	510	595	534	536	536
Unemployment Insurance	515550	76	155	155	155	155
Advertising	521500	3,600	3,600	3,600	3,600	3,600
Telephone	524200	413				
Professional Services	528000	42,036	15,000	15,000	15,000	15,000
Office Supplies	531000	57	1,500	1,500	1,500	1,500
Op Supplies Food and Clothing	532500		500	500	500	500
Grants	576000	148,500	148,500	148,500	148,500	148,500
Parish Farm Agent	7420					
Telephone	524200	1,976	1,500	1,500	1,500	1,500
Maint Srvcs (Contractual) Office machines	527700	300	375	375	375	375
Office Supplies	531000		3,445	3,445	3,445	3,445
Op Supplies Food and Clothing	532500	499	560	560	560	560
County Agent	576410	36,000	36,000	36,000	36,000	36,000
Capital Outlay - General Government	5851					
President, Chairman, etc.	4305					
Acquisition of Equipment	565000		5,000	5,000	5,000	5,000
Registrar of Voters	4405					
Acquisition of Equipment	565000		5,000	5,000	5,000	5,000
Financial Administration	4505					
Acquisition of Equipment	565000	34,094	10,000	10,000	10,000	10,000
Information Technology	4610					
Acquisition of Equipment	565000	228,768	125,000	125,000	125,000	125,000
Courthouse	5622					
Acquisition of Equipment	565000					
Building and System	565200	490,176	200,000	500,000	50,000	50,000
Capital Outlay - Public Safety	5852					
Human Resources - Safety Program	4536					
Acquisition of Equipment	565000	33,291				
Fire Protection	5200					
Acquisition of Equipment	565000			137,615		
Fire Hydrants	5236					
Acquisition of Equipment	565000			6,500	15,000	15,000
Building Inspection	5410					
Acquisition of Equipment	565000		10,000	10,000	15,000	15,000
Capital Outlay - Public Works	5853					
Marinas	7100					
Infrastructure - other than buildings	563000			31,310		
Capital Outlay - Health and Welfare	5854					
Water	5920					
Construction in Progress	568400	(15,905)				

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Animal Control	6045					
Acquisition of Equipment	565000			35,000	5,000	5,000
Animal Control - Best Friends Animal Society	6049					
Acquisition of Equipment	565000			11,000		
Programs for the Elderly	6115					
Acquisition of Equipment	565000		5,000	28,000	5,000	5,000
Building and System	565200					
Veterans Affairs	6160					
Acquisition of Equipment	565000	35,246				
Capital Outlay - Culture & Recreation	5855					
Civic Center	5630					
Acquisition of Land	561000		300,000	350,205		
Building and System	565200	207,152				
Multipurpose Center	7045					
Acquisition of Equipment	565000					
Building and System	565200	10,935				
Transfers	63					
Transfers Out	7805					
Transfers to the Office of Emergency Preparedness	580108	170,000	170,000	170,000	190,000	190,000
Transfer to Parks and Recreation	580115	200,000	200,000	100,000	-	-
Transfer to Tourism Welcome Center Fund	580118	300,000	300,000	300,000	300,000	300,000
Transfers to the President's Council on Drug Abuse	580119	163,000	145,000	163,000	163,000	163,000
Transfers to the Parks and Recreation DSF	580235	9,750	262,155	262,155	263,868	263,868
Transfers to the CDBG Fund	580345					
Transfers to the U.S. Bureau of Justice Project	580362	1,000	-	-	-	-
Total Expenditures		<u>18,136,899</u>	<u>17,078,412</u>	<u>17,888,006</u>	<u>16,968,118</u>	<u>16,953,968</u>
Total Revenues VS Expenditures		492,582	14,766	1,993,591	2,880,907	2,895,058
Beginning Fund Balance		<u>10,852,842</u>	<u>10,111,427</u>	<u>11,345,424</u>	<u>13,339,015</u>	<u>13,339,015</u>
Ending Fund Balance		<u>\$ 11,345,424</u>	<u>\$ 10,126,193</u>	<u>\$ 13,339,015</u>	<u>\$ 16,219,922</u>	<u>\$ 16,234,073</u>



**REVENUES**

**Finance Department:**

*Ad Valorem Taxes*

The Assessor's Office provides the tax roll information. For the coming year, we will have a slight increase in taxes because of property valuation.

*General Sales and Use Tax*

Generally, any major increases or decreases in the Sales and Use Tax receipts are due to industry construction, expansion, or lack thereof. We anticipate Sales Taxes to increase in 2023.

*Video Poker*

We have projected video poker revenue to increase from \$135,000 to \$165,000 during 2023.

*Occupational and Professional License*

Iberville Parish collects Occupational License fees from all companies doing business in Iberville Parish. We have budgeted revenue of \$400,525 in this category.

*Severance Tax on Oil and Gas*

Iberville Parish has the potential to collect \$400,000 on all oil, gas and timber severed from Iberville Parish. Because of a formula that caps this revenue, we only expect to collect \$400,000 for 2023. The State of Louisiana collects these taxes and remits them back 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 to remain at \$5,000 during 2023.

*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).

*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.

**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**

*Refund of Expenditures*

Iberville Parish processes payroll on behalf of the Utility Office. This Department reimburses the parish on a monthly basis. Deposited within this account code are these reimbursements.

**Animal Control:**

*Local Intergovernmental Revenues*

Local municipalities collect these funds 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 has entered into a new agreement with the municipalities, which increases the level of support for animal control services.

**North Iberville Community Center**

*Rents, Sponsorships, & Concessions*

Revenue received from the rental and operation of the North Iberville Community Center. Various organizations rent out the facility for wedding receptions, reunions, and many other events.

**EXPENDITURES**

**Legislative**

*Professional Services*

\$35,500 has been budgeted in 2023 for reapportionment of Iberville Parish.

*Travel Convention Seminar Registration*

\$43,500 has been budgeted in 2023 for councilmember seminar registration, meals, travel, mileage reimbursement and lodging. Each councilmember is limited on the amount of travel based on internal policy.

*Operating Supplies Uniforms and Related Items*

Each Councilmember and the Council Clerk is limited to \$50 per year for the purchase of a uniform 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.

**Courthouse:**

\$50,000 will be budgeted in 2023 to complete building modifications to the Iberville Parish Courthouse to improve security for residents and employees entering the facility. These projects include, but are not limited to x-ray equipment, surveillance camera system, door controls and modification of entrances.

**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 will be budgeted during 2023 for administration seminar registration, meals and lodging.

**Registrar of Voters:**

*Election Expenses*

The election expense for 2023 is based on a possibility of four elections. The election dates are as follows: March 25– Municipal Primary; April 29– Municipal General; October 14 – Primary Gubernatorial; November 18 – General Gubernatorial.

**Finance Administration:**

*Travel Convention Seminar Registration*

\$8,000 will be budgeted during 2023 for seminar registration, meals and lodging for the Finance Administration.

**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 voters approved the proposition.



**Planning and Zoning:**

*Grants to Iberville Museum*

\$43,000 is budgeted for 2023 for the operation of the Iberville Museum in Plaquemine.

**Information Technology:**

*Telephone*

\$60,000 is budgeted for 2023 to cover the cost of internet upgrades, data between buildings and PRI.

*Maintenance Contract on CPU Equipment*

\$95,000 is budgeted to cover the cost of maintenance on our servers, as well as our phone system.

*Professional Services*

\$40,000 is budgeted to cover the cost of data replication to Disaster Recovery site.

*Acquisition of Equipment – Capital Outlay*

We have budgeted \$125,000 for the upgrade of computer equipment.

**Insurance Premiums:**

*Insurance Miscellaneous*

\$3,500,000 has been budgeted for the Health Insurance, Property, General Liability, Workman’s Compensation and Auto Insurance for 2023.

**Street Lighting:**

*Utilities Electrical Light & Power*

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

**Gas and Water District:** Iberville Parish facilitates paying the salaries for the Iberville Utility Department. The Utility Department fully reimburses these salaries.

**Mosquito Abatement:**

*Op Farm Supplies*

\$20,000 is budgeted for 2023 for the purchase of the chemical related to mosquito spraying.

**TEFAP Commodities Program:** This program no longer receives any state or federal operating funds. \$25,000 was budgeted in 2023 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.





## **General Fund Budgetary Comments**

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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 \$470,842 including benefits for 2023.

### **Veterans Affairs:**

#### *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 \$148,500 for 2023.

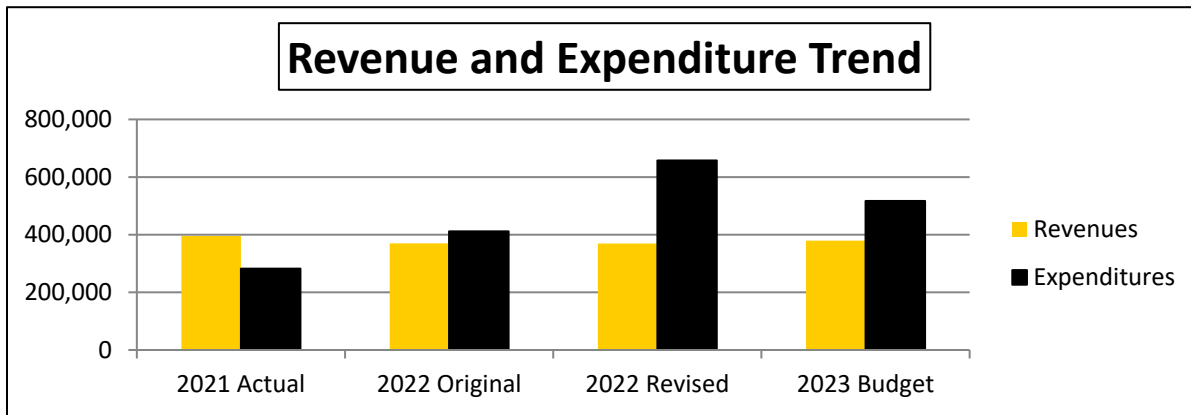
# Special Revenue Funds





# Fire Departments

**The Bayou Sorrel/Pigeon Consolidated Fire Department** is a combined volunteer fire department that services the Bayou Pigeon and Bayou Sorrel areas. A state two-percent fire insurance rebate program along with a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue, and interest earnings finance this department.



**GOALS AND OBJECTIVES:**

- ❖ Continue to improve fire rating
- ❖ Increase membership in order to improve response time
- ❖ Continue to update all fire equipment

**ACCOMPLISHMENTS:**

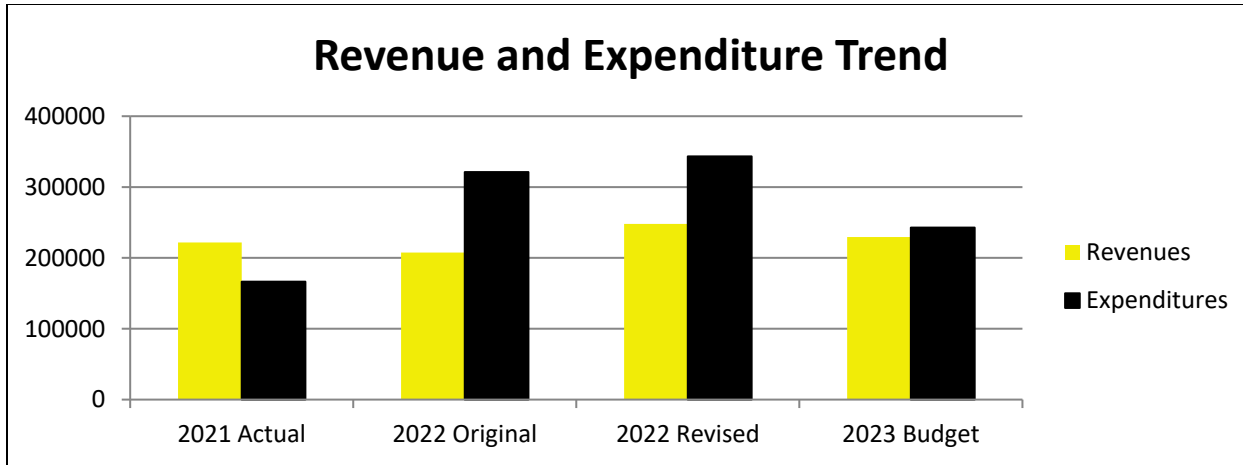
- ❖ Maintained a rating of 6 at the Bayou Pigeon Fire Department and a rating of 7 at the Bayou Sorrel Fire Department (last PIAL rating 2017). The fire departments are rated every 5 years.

PERFORMANCE INDICATORS	2021 ACTUAL	2022 TARGET	2023 TARGET
A: Bayou Sorrel Fire Department	7	7	1
B. Bayou Pigeon Fire Department	6	6	1
*Fire Rating scale: 1 = Best 10= Worst Unrated=Never asked for PIAL rating			



# Fire Departments

**The Bayou Goula Fire Department** is a volunteer fire department that services the Bayou Goula area. A state two-percent fire insurance rebate program along with a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue, and interest earnings finance this department.



**GOALS AND OBJECTIVES:**

- ❖ Find contractor to replace gutter on fire station.
- ❖ Maintain the fire station building.
- ❖ Offer more training to volunteers.
- ❖ Continue to improve fire rating.

**ACCOMPLISHMENTS:**

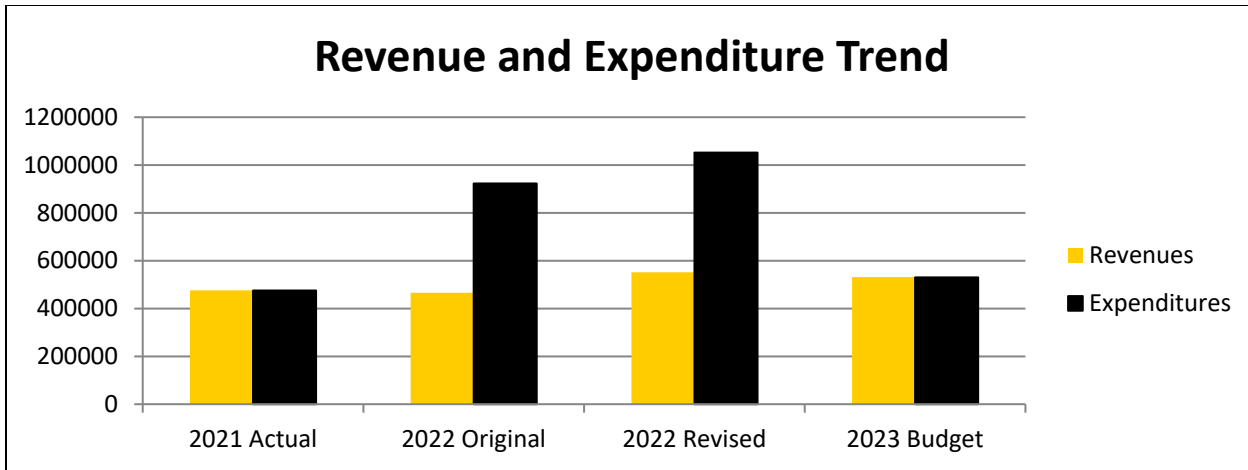
- ❖ Completed SCBA upgrade.
- ❖ Hired 2 new part-time firefighters.
- ❖ Purchased new fire hoses.

PERFORMANCE INDICATORS	2021 ACTUAL	2022 TARGET	2023 TARGET
Continue lowering fire department ratings so that all of Iberville Parish can reap the benefits (rated every 5 years)	5	5	1
*Fire Rating scale: 1 = Best 10= Worst Unrated=Never asked for PIAL rating			



# Fire Departments

**The East Iberville Fire District #1** services the eastern area of the parish across the Mississippi River. Ad valorem taxes and a transfer from the general fund for their pro-rata share of the parish sales tax revenue provides the majority of the financing for this department.



**GOALS AND OBJECTIVES:**

- ❖ Complete renovations by purchasing furniture for the Hwy. 30 station
- ❖ Continue to work with volunteers to obtain certifications.
- ❖ Purchase new equipment to upgrade older equipment.
- ❖ Continue to improve fire rating.

**ACCOMPLISHMENTS:**

- ❖ Upgraded SCBA equipment and SG6.
- ❖ Got existing and new volunteers more active in the department.

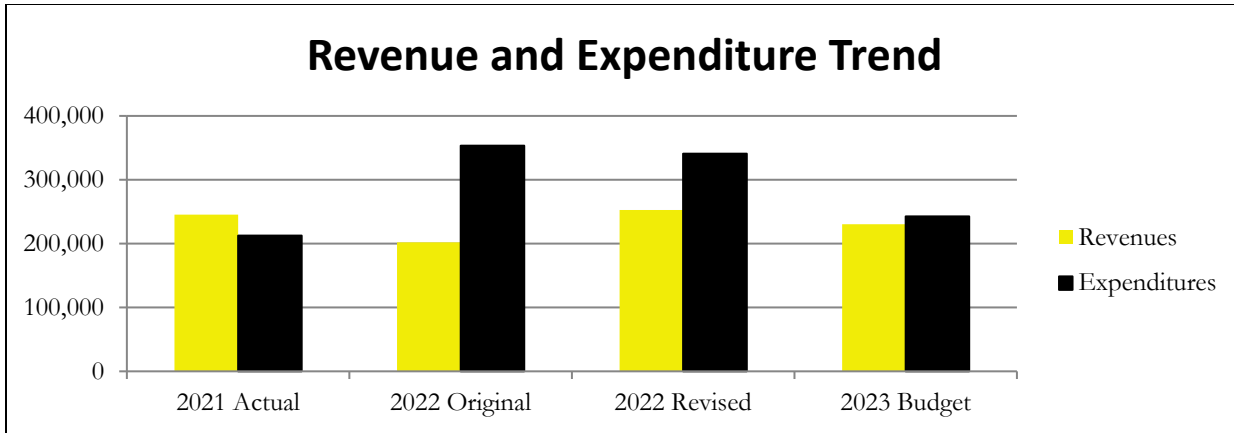
PERFORMANCE INDICATORS	2021 ACTUAL	2022 TARGET	2023 TARGET
Continue lowering fire department ratings so that all of Iberville Parish can reap the benefits (rated every 5 years)	5	5	1
*Fire Rating scale: 1 = Best 10= Worst Unrated=Never asked for PIAL rating			

Number of Employees	2021	2022	2023
	1	1	1



# Fire Departments

**The White Castle Fire Department** services the White Castle area. A state two-percent fire insurance rebate program along with a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue finances this department.



**GOALS AND OBJECTIVES:**

- ❖ Purchase new computer equipment protect sensitive information.
- ❖ Work with landowners to acquire property to build a new fire station.
- ❖ Repair roof on station 3.
- ❖ Continue to improve fire rating.

**ACCOMPLISHMENTS:**

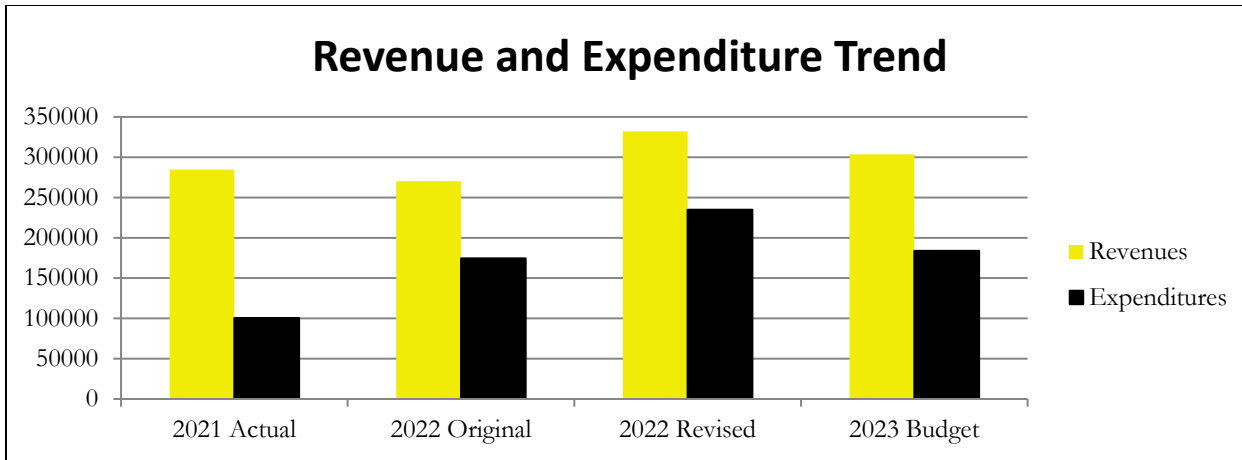
- ❖ Hired 2 new part-time firefighters.
- ❖ Replaced outdated equipment.

PERFORMANCE INDICATORS	2021 ACTUAL	2022 TARGET	2023 TARGET
Continue lowering fire department ratings so that all of Iberville Parish can reap the benefits (rated every 5 years)			
a: White Castle Fire Dept rating – in City Limits	5	4	1
b: White Castle fire Dept. rating – Out city limits	7	7	1
*Fire Rating scale: 1 = Best 10= Worst Unrated=Never asked for PIAL rating			



# Fire Departments

**The Bayou Blue Fire District** is a volunteer fire department that services the Bayou Blue area, which includes portions of former Ward 7 of the parish. A state two-percent fire insurance rebate program along with a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue, and interest earnings provides financing for this department.



**GOALS AND OBJECTIVES:**

- ❖ Continually training in order to improve fire rating.
- ❖ Provide training for existing and new members.
- ❖ Upgrade outdated rescue equipment.

**ACCOMPLISHMENTS:**

- ❖ Maintained class 5 rating . The rating improved from a 6 to 5 due to increased training. This fire department was last raed in 2017 and is rated every 5 years if needed.

PERFORMANCE INDICATORS	2021 ACTUAL	2022 TARGET	2023 TARGET
Continue lowering fire department ratings so that all of Iberville Parish can reap the benefits (rated every 5 years)	5	5	1
*Fire Rating scale: 1 = Best 10= Worst Unrated=Never asked for PIAL rating			





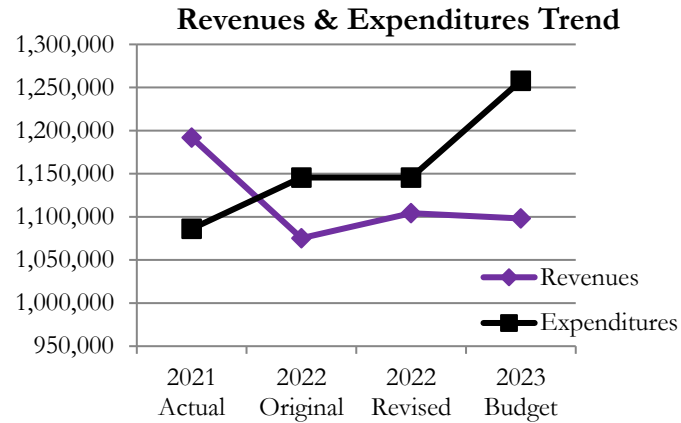
# Office of Emergency Preparedness /911

The Iberville Parish Office of Emergency Preparedness helps citizens prepare for emergencies of all types in order to respond in time of crisis to save lives and property.

The staff communicates useful resources which aid the public in being aware of the risks our parish faces and knowing how to respond to an emergency, thereby greatly reducing the threat of injury. The staff provides brochures and information published by government agencies pertaining to emergency preparedness. The staff of this office judiciously plans, assigns and coordinates all available resources in an integrated program of prevention, mitigation, response, preparedness, and recovery for emergencies of any kind, whether from man-made or natural sources or enemy attack.



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	604,969	597,845	597,845	641,531
Employee Benefits	161,899	169,109	169,109	176,708
Supplies	18,617	23,700	23,700	24,750
Services	71,326	85,000	85,000	85,000
Other	169,483	122,876	122,876	182,855
Capital Outlay	59,810	147,000	147,000	147,000
<b>Total Expenditures</b>	<b>1,086,104</b>	<b>1,145,530</b>	<b>1,145,530</b>	<b>1,257,844</b>



**GOALS AND OBJECTIVES:**

- ❖ Raise the starting salary for E-911 call takers by continuing discussions with the Finance Dept. and Parish President.
- ❖ Continue upgrading important OEP/E-911 equipment by continuing to work with grant specialist.
- ❖ Have open communications with Federal and State Partners.

**ACCOMPLISHMENTS:**

- ❖ Upgraded Fire Department Radios
- ❖ Upgraded 911 computers and software.

PERFORMANCE INDICATORS	2021 ACTUAL	2022 TARGET	2023 TARGET
Number of Incoming Calls	25,364	20,000	17,000
Number of Outgoing Calls	15,848	12,000	10,500
Number of Abandoned Calls	3,789	2,500	1,000



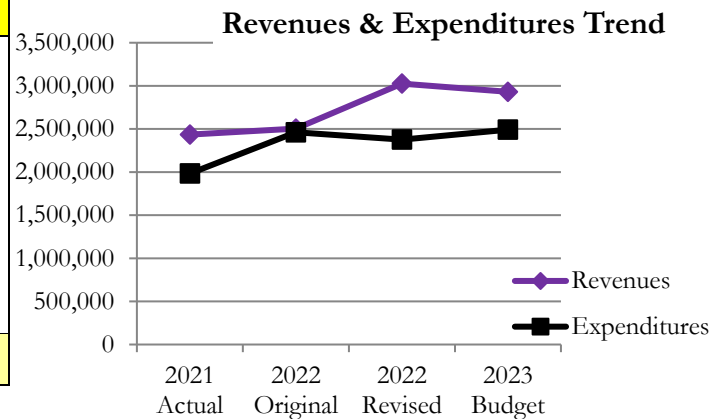


# Parks and Recreation

The Parks and Recreation system consists of district, town and neighborhood sites located throughout the Parish's six (6) municipalities. Playground equipment, tennis and basketball courts are special features at many park locations. With future park improvements planned, the parks and recreation is actively progressing to meet the needs of Iberville Parish, its residents, and guests.



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	808,368	732,380	687,268	792,715
Employee Benefits	205,939	194,845	182,542	187,974
Supplies	63,453	70,050	67,400	76,650
Services	91,030	32,600	30,100	33,100
Other	799,765	931,074	908,824	951,173
Capital Outlay	14,751	500,000	500,000	450,000
<b>Total Expenditures</b>	<b>1,983,306</b>	<b>2,460,949</b>	<b>2,376,134</b>	<b>2,491,612</b>



### GOALS AND OBJECTIVES:

- ❖ Increase participation in all programs by visiting the parish schools more than once in a season.
- ❖ Establish better communication throughout the parish about our parks and programs by utilizing facebook, twitter, and parish website.
- ❖ Improve and maintain all facilities by hiring more employees.

### ACCOMPLISHMENTS:

- ❖ A new system for maintenance has been put in place.
- ❖ Added additional workers to improve the upkeep of the parks.
- ❖ Continuing with plans for renovations of Belleview Park.

PERFORMANCE INDICATORS	2021 ACTUAL	2022 TARGET	2023 TARGET
Number of participants in all programs	998	1,140	1,300

Number of Employees	2021	2022	2023
	45	45	64



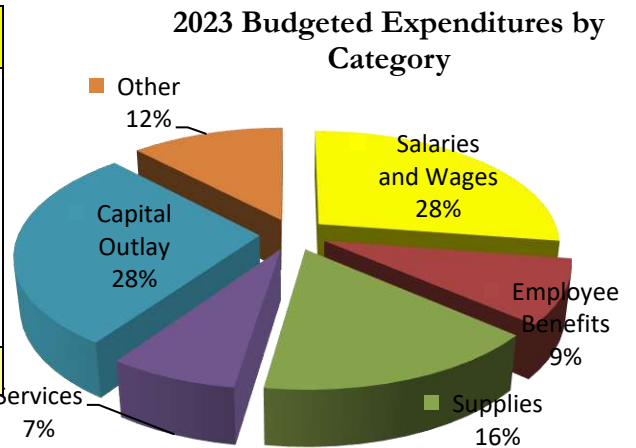
# Department of Public Works

The Public Works Department (commonly called the Parish Maintenance Facility) develops and maintains a master plan for the improvement of drainage, roads, streets, and infrastructure. The Parish President assigns the position of Director of this department. The Director provides updates on activities on a regular basis.



The Public Works Department is responsible for maintenance of Parish Government property, buildings, grounds and equipment; construction and maintenance performed by Parish Government on roads, sidewalks, bridges and drainage facilities; operation of a central facility for the repair and maintenance of Parish Government vehicles and equipment; and other such duties and activities as may be assigned in writing by the Parish President.

Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	2,095,195	1,895,000	1,895,000	2,222,910
Employee Benefits	786,675	682,655	682,655	729,697
Supplies	1,112,946	1,010,300	1,030,300	1,298,300
Services	1,446,157	697,450	677,450	582,950
Other	705,788	883,876	883,876	982,126
Capital Outlay	4,305,195	4,650,000	4,650,000	2,300,000
<b>Total Expenditures</b>	<b>10,451,956</b>	<b>9,819,281</b>	<b>9,819,281</b>	<b>8,115,983</b>



**GOALS AND OBJECTIVES:**

- ❖ To continually maintain roads and bridges through an ongoing rehabilitation program.
- ❖ To continually provide adequate parish-wide drainage.
- ❖ Continue resurfacing/micro-sealing the roads in the parish.
- ❖ Complete more major drainage projects.

**ACCOMPLISHMENTS:**

- ❖ Bought several pieces of capital equipment to aid in the maintenance of roads.
- ❖ Constructed/maintained approximately 10 miles of roadways.
- ❖ Completed 5 major drainage projects.

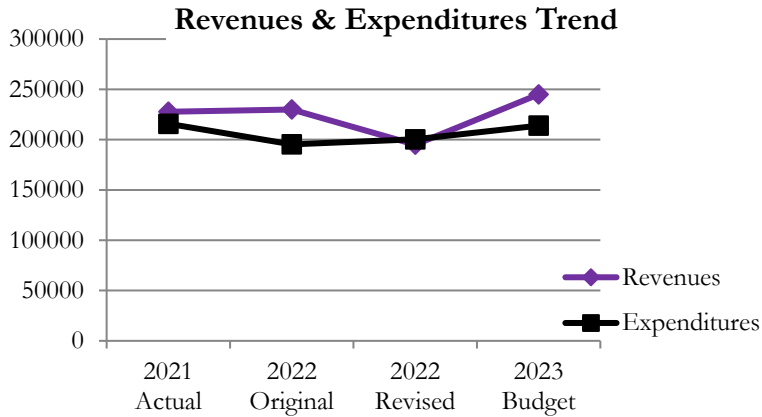
Number of Employees	2021	2022	2023
	38	36	38



# Criminal Court

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. Expenditures are made from the fund on the motion of the District Attorney and approval of the District Judges.

Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	56,788	45,795	45,795	54,732
Employee Benefits	16,107	12,817	12,817	15,033
Supplies	10,400	10,000	11,500	11,500
Services	70,635	73,650	88,650	88,650
Other	44,464	53,050	41,550	44,050
Capital Outlay	17,385			
<b>Total Expenditures</b>	<b>215,779</b>	<b>195,312</b>	<b>200,312</b>	<b>213,965</b>



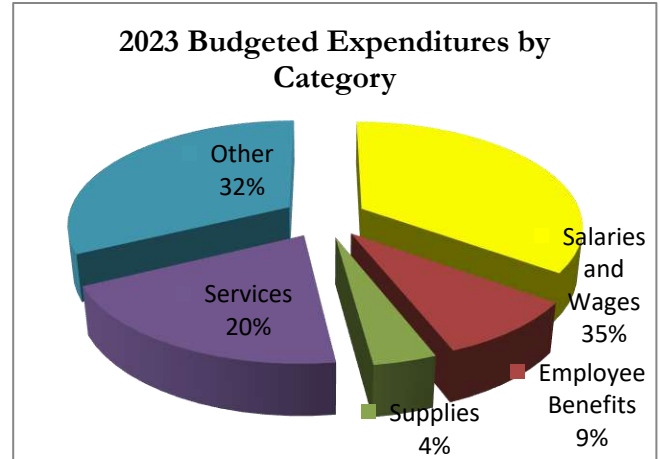


# Office of Tourism

The Office of Tourism uses state funding to promote the parish and bring new people and ideas to the area through tourism.



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	156,057	166,218	166,218	178,793
Employee Benefits	38,123	47,103	47,103	46,238
Supplies	7,142	16,300	18,800	19,800
Services	76,111	81,250	86,250	101,750
Other	76,984	153,295	145,795	164,795
Capital Outlay	5,145			
<b>Total Expenditures</b>	<b>359,562</b>	<b>464,166</b>	<b>464,166</b>	<b>511,376</b>



**GOALS AND OBJECTIVES:**

- ❖ Increase awareness of Iberville Parish as a travel destination by advertising, social media and website.
- ❖ Enhance digital design and interactive marketing efforts by developing online advertising concepts, social media tactics and interactive concepts.
- ❖ Continue to use the developmental themes of culture/history, outdoor recreation and rural tourism.

**ACCOMPLISHMENTS:**

- ❖ In 2022, we resumed Visitors Center hours on Saturdays and visitations is projected to rise due to these expanded services.
- ❖ Post- Covid-19, the Plaquemine Locks has seen a rise in visitations by homeschool families seeking hands on historical education experience.
- ❖ Iberville Tourism Department was represented at the 2022 Louisiana Travel & Tourism Summit in Lake Charles to attend educational and networking seminars.

PERFORMANCE INDICATORS	2021 ACTUAL	2022 TARGET	2023 TARGET
Number of visitors at the Welcome Center	10,238	15,000	25,000

Number of Employees	2021	2022	2023
	7	10	10



# President's Council on Drug Abuse

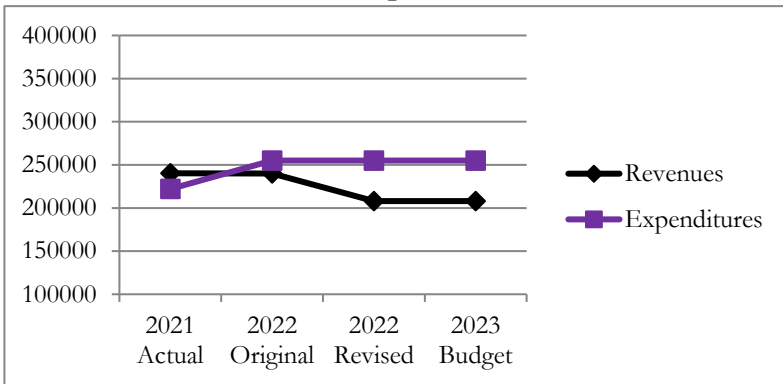
When Parish President J. Mitchell Ourso Jr. asked residents to rate their concerns for the parish, drug abuse was consistently at the top of the list.

Through Mr. Ourso's efforts, funding for this parish's first substance abuse treatment center was acquired. In the eight years of its existence, the Iberville Parish Substance Abuse Center (IPSAC) has grown in size and the services provided. Since its inception, IPSAC has provided assessment, treatment and support services to more than 2,000 Iberville residents, and more than 5,000 Iberville Parish students have participated in the Center's prevention program.

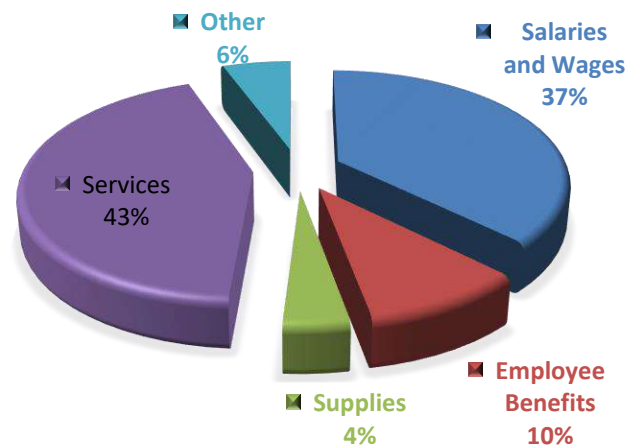
**Funding & Fees:** Grants from the Iberville Parish Council and the Capital Area Human Services District, the 18th Judicial District Court, Plaquemine City Court and client fees fund the Iberville Parish Substance Abuse Center. Less than 30% of the total funding of IPSAC comes from the taxes of Iberville residents. The successful substance abuse treatment of six people (thus keeping them out of the criminal justice system) will save Iberville taxpayers more money than the parish provides for the operation of IPSAC.

Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	87,859	87,859	87,859	91,375
Employee Benefits	16,596	23,575	23,575	23,873
Supplies	1,966	4,600	5,100	9,600
Services	103,409	125,960	125,960	105,960
Other	12,235	13,000	12,500	13,800
<b>Total Expenditures</b>	<b>222,065</b>	<b>254,994</b>	<b>254,994</b>	<b>244,608</b>

**Revenues and Expenditures Trend**



**2023 BUDGETED EXPENDITURES BY CATEGORY**





# President's Council on Drug Abuse

**GOALS AND OBJECTIVES:**

- ❖ Increase the number of clients who successfully complete non-intensive outpatient treatment.
- ❖ Increase community awareness of the effects of substance abuse by attending community health fairs, school fairs, and other community forums.
- ❖ Institute quarterly internal monitoring to ensure continued and up to date compliance with state regulations.

**ACCOMPLISHMENTS:**

- ❖ Created the Drug Court Alumni monthly meeting to provide follow up with former clients as well as encouragement for current clients.
- ❖ Received substance abuse treatment materials from the Drug Court Program grant to enhance client education and treatment experience.

Number of Employees	2021	2022	2023
	3	3	3

# Public Building Maintenance

The Public Building Maintenance Fund is maintained under the function of General Government. This fund maintains all public buildings owned by the parish through revenues received by ad valorem and sales taxes. Some of the buildings maintained through this fund include the parish courthouse, the parish jail, the health unit, the multipurpose center, the maintenance barn, and the animal control shelter.

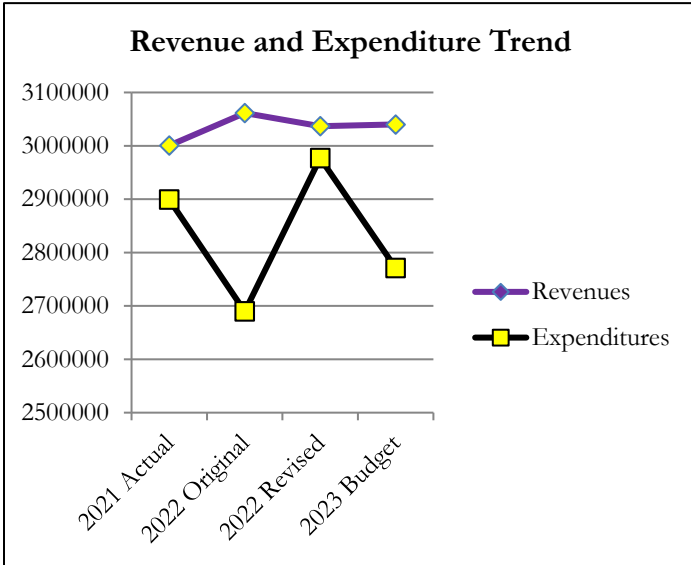
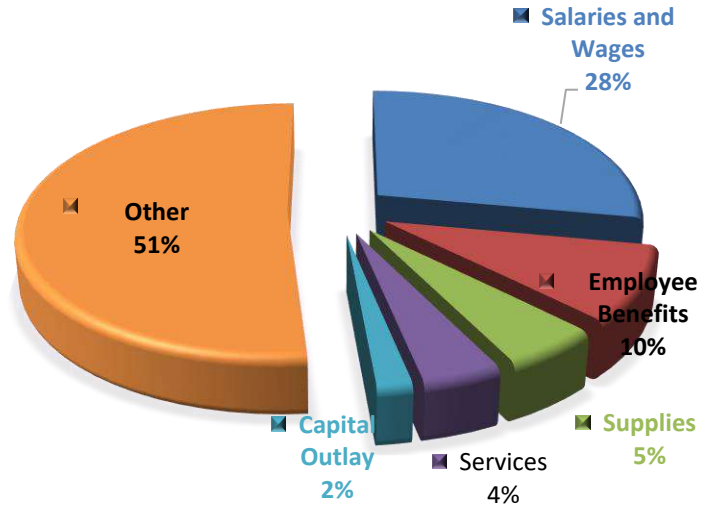


<i>Expenditures by Category</i>	<i>2020 Actual</i>	<i>2021 Original</i>	<i>2021 Revised</i>	<i>2022 Budget</i>
Salaries and Wages	697,128	755,298	755,298	756,497
Employee Benefits	250,432	267,481	267,481	258,146
Supplies	124,555	125,550	127,650	140,150
Services	317,091	102,427	102,427	112,033
Other	1,443,344	1,412,186	1,410,086	1,426,839
Capital Outlay	50,179	120,000	120,000	50,000
<b>Total Expenditures</b>	<b>2,888,279</b>	<b>2,782,942</b>	<b>2,782,942</b>	<b>2,743,665</b>



# Public Building Maintenance

**2023 BUDGETED EXPENDITURES BY CATEGORY**



**GOALS AND OBJECTIVES:**

- ❖ Continue to extend the useful lives of the parish buildings by allocating funds to improve our aging buildings and modernize them with all the amenities of modern day construction.
- ❖ Continually improve energy efficiency among all parish buildings.
- ❖ Continue to expand the security screening upgrades.

**ACCOMPLISHMENTS:**

- ❖ Added new security measures and health screening upon entering courthouse lobby.
- ❖ Renovating courthouse plaza with new concrete paving.
- ❖ Upgraded District Attorney’s office interior.

Number of Employees	2021	2022	2023
	24	19	20





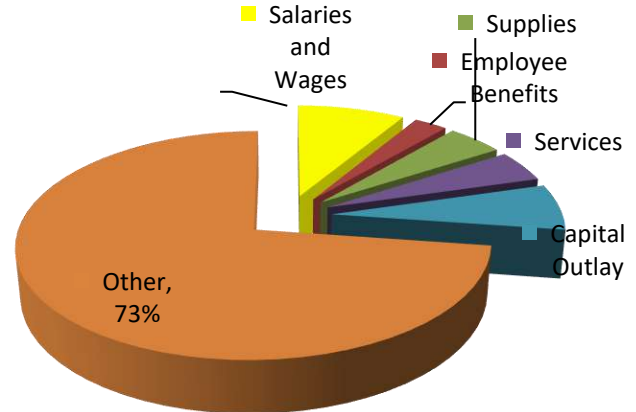
# Solid Waste Department

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. Parish-wide sales tax revenues fund this department.



Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	157,481	155,000	155,000	322,546
Employee Benefits	48,955	49,041	49,041	100,161
Supplies	118,154	122,500	108,600	171,100
Services	1,363,462	1,205,834	1,202,334	170,900
Other	2,541,885	2,483,850	2,511,250	2,712,260
Capital Outlay	49,875	50,000	40,000	250,000
<b>Total Expenditures</b>	<b>4,279,812</b>	<b>4,066,225</b>	<b>4,066,225</b>	<b>3,726,967</b>

2023 Budgeted Expenditures by Category



**GOALS AND OBJECTIVES:**

- ❖ To treat, recover, or dispose of solid waste in a manner that is consistent with the applicable state, federal and local laws and regulations concerning air pollution, water pollution and land use.
- ❖ Decrease residential pickup complaints by minimizing garbage collection problems within the parish by holding the garbage collection provider accountable for services rendered in the area.
- ❖ Continue to manage and operate the parish’s Solid Waste Department in accordance with all laws and regulations.

**ACCOMPLISHMENTS:**

- ❖ Four full time boom truck drivers to put up around the community.

PERFORMANCE INDICATORS	2021 ACTUAL	2022 TARGET	2023 TARGET
To minimize garbage collection problems within the Parish by holding the garbage collection provider accountable for services rendered in the area. A: number of complaints by residents regarding service	543	300	270

Number of Employees	2021	2022	2023
	4	6	6





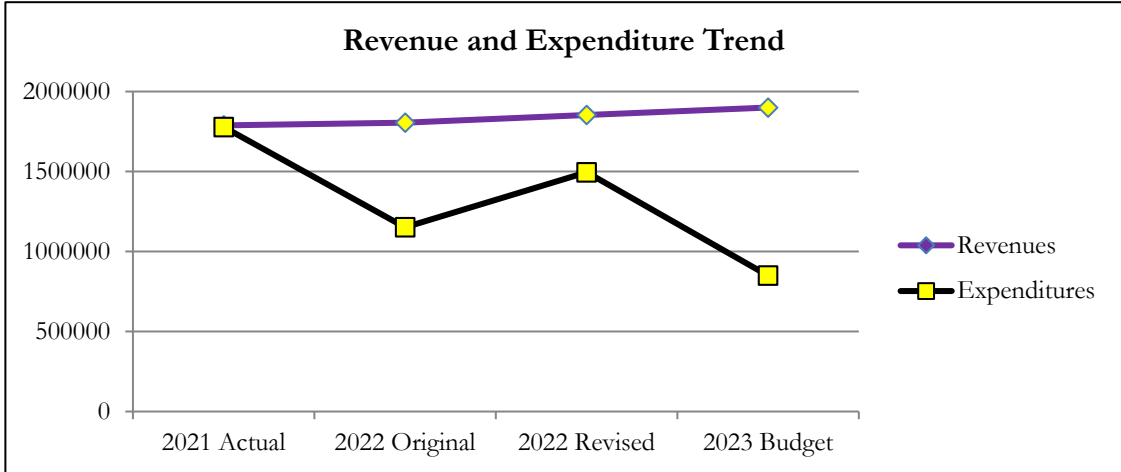
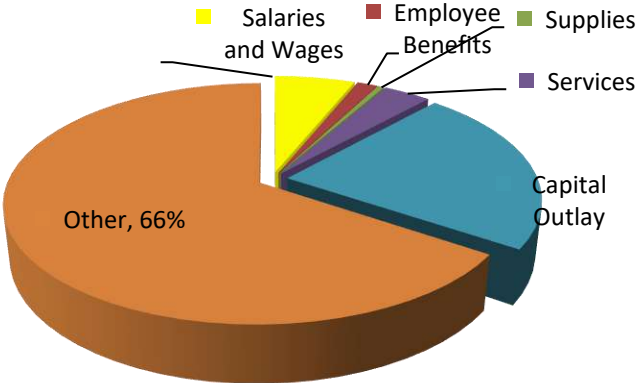
# Iberville Medical Complex CDBG

Iberville Parish, in conjunction with Ochsner Hospital provides healthcare services to parish residents. This facility includes a 24/7 emergency department with 24 patient exam/procedure rooms including two trauma rooms. The adjoining health center offers same-day appointments in Primary Care, Cardiology, and OB/GYN. The facility also has 22 patient exam rooms, onsite laboratory services (including cardiology testing), and radiology services (including x-ray, CT scan, MRI, ultrasound and mammography).



2023 Budgeted Expenditures by Category

Expenditures by Category	2021 Actual	2022 Original	2022 Revised	2023 Budget
Salaries and Wages	47,216	47,216	47,216	54,020
Employee Benefits	12,982	13,338	13,338	13,851
Supplies	2,496	4,300	4,300	4,300
Services	16,491	16,800	16,800	31,800
Other	645,750	567,902	567,902	579,602
Capital Outlay	603,965	200,000	200,000	200,000
<b>Total Expenditures</b>	<b>1,328,900</b>	<b>849,556</b>	<b>849,556</b>	<b>883,573</b>

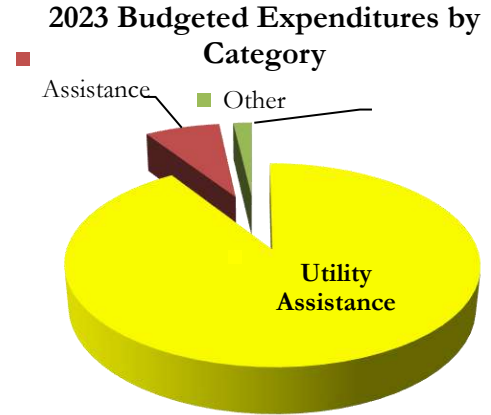




**CSBG**

The Office of Community Services manages the local funding of federal programs made available to qualifying low-income persons in the parish. The funds received from the federal, state and local government provide a wide range of human and economic development services and activities. Services provided include utility, food and medical assistance.

<i>Expenditures by Category</i>	<i>2021 Actual</i>	<i>2022 Original</i>	<i>2022 Revised</i>	<i>2023 Budget</i>
Utility Assistance	97,468	100,000	100,000	100,000
General Assistance	298	7,000	7,000	8,000
Other	200	2,000	2,000	2,000
<b>Total Expenditures</b>	<b>175,966</b>	<b>109,000</b>	<b>109,000</b>	<b>110,000</b>



**GOALS AND OBJECTIVES:**

- ❖ Maintain accurate client files
- ❖ To assist low-income parish residents with utility bills and housing.
- ❖ To utilize funds provided by LA Workforce Commission for employment assistance.
- ❖ To continue to distribute commodity boxes to parish residents.

**ACCOMPLISHMENTS:**

- ❖ Continued partnering with the Greater Baton Rouge Food bank to deliver commodities throughout the parish during the pandemic.

<b>PERFORMANCE INDICATORS</b>	<b>2021 ACTUAL</b>	<b>2022 TARGET</b>	<b>2023 TARGET</b>
To assist low-income residents of the parish with utilities, housing, medication, food vouchers, and employment services.			
A. # of CSBG clients assisted	532	550	500
B. # of LIHEAP clients assisted	576	600	500
C. # of commodities distributed per month	335	350	300

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Bayou Goula Fire Department-107**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
<b>Revenues</b>						
Sales Taxes	1102					
Fire Protection	5200					
General Sales and Use	412000	\$ 192,792	\$ 185,000	\$ 220,000	\$ 200,000	\$ 200,000
IGR Operating Public Safety	1352					
Fire Protection	5200					
Insurance Tax	433540	4,561	4,600	7,527	7,527	7,527
Local Grants	434500	6,500				
FEES - Public Safety	1452					
Fire Protection	5200					
FEES FOR SERVICES - OTHER CUSTOMERS	444088	18,000	18,000	18,000	18,000	18,000
Use of Money and Property	16					
Fire Protection	5200					
Interest Earnings	461000	-	-	2,500	4,000	4,000
<b>Total Revenues</b>		<u>221,853</u>	<u>207,600</u>	<u>248,027</u>	<u>229,527</u>	<u>229,527</u>
<b>Expenditures</b>						
Public Safety	52					
Fire Protection	5200					
Regular Salaries and Wages Regular	512100	33,102	32,831	36,248	38,625	38,625
Emp Benefits FICA or Supplemental Retirement	515100	2,533	2,512	2,512	2,955	2,955
Emp Benefits Worker's Comp	515400	10,130	10,066	11,102	11,842	11,842
Unemployment Insurance	515550	234	310	349	155	155
Publication of Legal Notices	521100		220	220	220	220
Subscriptions - Information Technology	521300	3,676	3,300	3,300	3,300	3,300
Membership Dues	521400	1,778	2,750	2,750	2,750	2,750
Communications	524000	4,386	10,000	15,000	15,000	15,000
Telephone	524200	1,010	1,000	1,000	2,000	2,000
Monitoring Services	524500	862	1,375	1,375	1,375	1,375
Maintenance of Grounds	526100	267	268	268	268	268
Maintenence of Autos, Trucks, Machinery &	526400	21,802	25,000	25,000	25,000	25,000
Maintenance Services (Contractual)	527000		5,000	5,000	5,000	5,000
Professional Services	528000		2,500	2,500	1,500	1,500
Professional Svcs Accounting, Auditing,	528500	245	2,000	2,000	1,000	1,000
Insurance and Surety Bonds	529000	1,877	2,280	2,280	2,280	2,280
Insurance Auto Coverage	529300	16,256	17,200	17,200	17,200	17,200
Insurance Employee Liability Ins	529400	5,961	7,234	7,234	7,234	7,234
Office Supplies	531000	1,112	3,300			
Op Supplies Operating Supplies	532000			3,300	10,000	10,000
Op Supplies Medical, Drugs	532200	3,461	3,500	3,500	3,500	3,500
Op Supplies Food and Clothing	532500	6,857	15,000	15,000	15,000	15,000
Op Supplies Maintenance of Buildings & Grounds	532600		8,000	8,000	8,000	8,000
Op Supplies Vehicle and Equipment	532700	3,886	11,000	11,000	11,000	11,000
Op Supplies - Fuel	532750	3,069	3,000	3,000	3,000	3,000
Small Tools and Equipment	534000		7,700	7,700	7,700	7,700
Miscellaneous	539900	168				

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Bayou Goula Fire Department-107**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Travel Convention, Seminar Reg.	541400		2,200	2,200	1,200	1,200
Training, Staff Development	541405		8,000	8,000	8,000	8,000
Bayou Goula FD-Main (56700 CPL Herman Brown	5246					
Utilities Electrical Light & Power	523100	3,108	2,000	2,000	2,500	2,500
Utilities Gas	523200	914	750	750	1,000	1,000
Utilities Water	523300	544	600	600	600	600
Utilities Sewer	523400	575	600	600	600	600
Telephone	524200	2,105	1,600	1,600	1,600	1,600
Maintenance Grounds	526100	9,596	1,200	1,200	2,500	2,500
Maintenance Buildings	526200	9,028	15,000	10,000	10,000	10,000
Maint Srvs (Contractual) Pest Control	527400	700	1,400	1,400	1,400	1,400
Professional Services	528000	1,361	1,500	1,500	2,500	2,500
Op Supplies Maintenance of Buildings & Grounds	532600	82	2,000	2,000	3,000	3,000
White Castle FD-Training Center (36795 Fifty Foot, WC)	5271					
Maintenance Grounds	526100	6,351	3,500	3,500	3,500	3,500
Maintenance Buildings	526200		10,000	10,000	10,000	10,000
Capital Outlay - Public Safety	5852					
Fire Protection	5200					
Acquisition of Motor Vehicles	564000	23,356				
Acquisition of Equipment	565000	32,314	15,000	15,000	15,000	15,000
Total Expenditures		<u>212,706</u>	<u>242,696</u>	<u>247,188</u>	<u>259,304</u>	<u>259,304</u>
Total Revenues VS Expenditures		9,147	(35,096)	839	(29,777)	(29,777)
Beginning Fund Balance		<u>268,726</u>	<u>134,667</u>	<u>\$ 277,873</u>	<u>278,712</u>	<u>278,712</u>
Ending Fund Balance		<u>\$ 277,873</u>	<u>\$ 99,571</u>	<u>\$ 278,712</u>	<u>\$ 248,935</u>	<u>\$ 248,935</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Office of Emergency Preparedness-108**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
IGR Operating -Capital Outlay - Public Safety	1302					
Hazard Mitigation	4606					
Federal Grants	431000	\$ 49,054	\$ -	\$ -	\$ -	\$ -
IGR Operating Public Safety	1352					
Office of Emergency Preparedness	5505					
Federal Grants	431000	54,430		15,000		
Local Grants	434500	2,500		14,000		
General Government - Local Gov. Grant	434510	95,701	95,260	95,260	98,118	98,118
FEES - Public Safety	1452					
911	5533					
Fees For Recording Legal Documents	441020	62				
Transfers In	18					
Office of Emergency Preparedness	5505					
Transfers from the General Fund	485001	170,000	170,000	170,000	190,000	190,000
Total Revenues		<u>371,747</u>	<u>265,260</u>	<u>294,260</u>	<u>288,118</u>	<u>288,118</u>
Expenditures						
Public Safety	52					
Office of Emergency Preparedness	5505					
Regular Salaries and Wages Regular	512100	77,317	75,005	89,622	77,522	77,522
Regular Salaries and Wages Overtime	512200	4,922				
Emp Benefits FICA or Supplemental Retirement	515100	1,208	1,088	1,329	1,124	1,124
Deferred Compensation	515150	2,925	3,000	3,004	3,000	3,000
Emp Benefits Retirement Cont.	515200	9,560	9,376	10,154	9,690	9,690
Emp Benefits - health Insurance	515300	7,200	7,200	9,600	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	120	90	90
Emp Benefits Worker's Comp	515400	468	525	530	543	543
Unemployment Insurance	515550	77	155	163	155	155
Subscriptions to Newspapers and Periodicals	521300		55	55	55	55
Membership Dues	521400	250	250	250	250	250
Postage and Box Rent	524100	115	150	150	150	150
Telephone	524200	6,943	7,500	7,500	7,500	7,500
Miscellaneous Contractual Service	528900	9,261	6,500	6,500	6,500	6,500
Insurance and Surety Bonds	529000	4,138	5,021	5,021		
Office Supplies	531000	7,050	10,000	10,000	10,000	10,000
Op Supplies - Janitorial	532420	1,697	1,200	1,200	1,200	1,200
Op Supplies Food and Clothing	532500	132	1,000	1,000	1,000	1,000
Miscellaneous	539900	647				
Travel Transportation, Mileage	541100		2,000	2,000	2,000	2,000
Travel Convention, Seminar Regist.	541400		1,000	1,000	1,000	1,000
Communications	565800	3,160	2,500	2,500	2,500	2,500
OEP - Mapping	5506					
Regular Salaries and Wages Regular	512100	46,278	47,840	49,264	52,000	52,000
Regular Salaries and Wages Overtime	512200	459				
Emp Benefits FICA or Supplemental Retirement	515100	651	694	707	754	754

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Office of Emergency Preparedness-108**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Emp Benefits Retirement Contributions	515200	5,725	5,980	5,765	6,500	6,500
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	89	90	90	90	90
Emp Benefits Worker's Comp	515400	281	335	301	364	364
Unemployment Insurance	515550	79	155	81	155	155
Miscellaneous Contractual Service	528900		2,000	2,000	2,000	2,000
Office Supplies	531000	228	2,000	2,000	2,000	2,000
Capital Outlay - Public Safety	5852					
Office of Emergency Preparedness	5505					
Acquisition of Equipment	565000		60,000	60,000	60,000	60,000
EMPG/SHSP	5507					
Acquisition of Equipment	565000	49,857	62,000	62,000	62,000	62,000
Total Expenditures		<u>248,007</u>	<u>321,909</u>	<u>341,106</u>	<u>324,542</u>	<u>324,542</u>
Total Revenues VS Expenditures		123,740	(56,649)	(46,846)	(36,424)	(36,424)
Beginning Fund Balance		<u>245,693</u>	<u>254,168</u>	<u>369,433</u>	<u>322,587</u>	<u>322,587</u>
Ending Fund Balance		<u>\$ 369,433</u>	<u>\$ 197,519</u>	<u>\$ 322,587</u>	<u>\$ 286,163</u>	<u>\$ 286,163</u>

**Iberville Parish Council**

Plaquemine, Louisiana

**Drainage - 111**

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
<b>Revenues</b>						
Property Taxes	1101					
Drainage and Flood Control	5800					
Ad Valorem Taxes	411000	\$ 3,572,141	\$ 3,727,692	\$ 4,600,000	\$ 4,600,000	\$ 4,600,000
IGR Operating - Public Works	1353					
Drainage and Flood Control	5800					
Federal Grants	431000	937,698		600,000		
State Shared Revenue	433350	52,018	52,000	52,000	52,000	52,000
Use of Money and Property	16					
Drainage and Flood Control	5800					
Interest Earnings	461000			35,239	40,000	40,000
Miscellaneous Revenues	17					
Storm Drainage	5810					
Refunds of Expenditures	492000	69,047		105,000		
Sale of Fixed Assets	24					
Storm Drainage	5810					
Proceeds from sale of assets	491200	55,109	-	44,333	-	-
<b>Total Revenues</b>		<u>4,686,013</u>	<u>3,779,692</u>	<u>5,436,572</u>	<u>4,692,000</u>	<u>4,692,000</u>
<b>Expenditures</b>						
Public Works	53					
Administration	5805					
Regular Salaries and Wages Regular	512100	169,772	195,000	170,000	163,000	163,000
Regular Salaries and Wages Overtime	512200	19,597				
Emp Benefits FICA or Supplemental Retirement	515100	3,900	2,558	2,371	1,761	1,761
Deferred Compensation	515150	16,640	16,640	16,640	14,242	14,242
Emp Benefits Retirement Contributions	515200	21,352	19,320	19,320	20,269	20,269
Emp Benefits - health Insurance	515300	10,800	10,800	10,800	10,800	10,800
Employee Benefits - Life & Disability	515310	135	135	135	135	135
Emp Benefits Worker's Comp	515400	17,343	14,827	16,632	14,897	14,897
Unemployment Insurance	515550	154	464	129	232	232
Storm Drainage	5810					
Regular Salaries and Wages Regular	512100	732,597	850,000	850,000	856,155	856,155
Regular Salaries and Wages Overtime	512200	174,728				
Other Salaries and Wages Student	513100	540			156,000	156,000
Emp Benefits FICA or Supplemental Retirement	515100	17,431	9,209	9,209	15,471	15,471
Deferred Compensation	515150	26,899	33,390	33,390	31,901	31,901
Emp Benefits Retirement Contributions	515200	101,650	97,633	100,058	100,493	100,493
Emp Benefits - health Insurance	515300	94,367	100,800	80,522	90,000	90,000
Employee Benefits - Life & Disability	515310	1,534	1,710	1,600	1,530	1,530
Emp Benefits Worker's Comp	515400	98,194	74,425	104,777	89,754	89,754
Unemployment Insurance	515550	1,642	5,107	1,890	2,785	2,785
Publication-of Legal-Notices	521100	1,728	1,500	1,500	1,500	1,500
Membership Dues	521400		100	100	100	100
Advertising	521500	110				
Utilities	523000	4,329	4,500	4,500	4,500	4,500

**Iberville Parish Council**

Plaquemine, Louisiana

**Drainage - 111**

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Telephone	524200	11,328	10,000	10,000	10,000	10,000
Radio and Television Services	524400		200	200	200	200
Monitoring Services	524500	4,982	5,000	5,000	5,000	5,000
Rentals Equipment	525200	2,822	40,000	40,000	40,000	40,000
Maintenance of Property & Equipment	526000				30,000	30,000
Maintenance Grounds	526100	706	1,500	1,500	1,500	1,500
Maintenance Buildings	526200	1,156	1,000	1,000	1,000	1,000
Maint Srvcs (Contractual) Pest Control	527400	2,297	1,200	1,200	1,200	1,200
Professional Services	528000	1,244,567	300,000	280,000	300,000	300,000
Professional Services Accounting, Auditing &	528500	4,516	3,500	3,500	3,500	3,500
Miscellaneous Contractual Svc	528900	53,791	73,650	73,650	73,650	73,650
Insurance and Surety Bonds	529000	11,379	11,379	11,379	11,379	11,379
Insurance Auto Coverage	529300	73,891	73,891	73,891	73,891	73,891
Insurance Employee Liability Insurance	529400	39,956	39,956	39,956	39,956	39,956
Office Supplies	531000	95				
Op Supplies Farm	532300	38,383	57,000	77,000	77,000	77,000
Op Supplies Food and Clothing	532500	11,190	1,000	1,000	1,000	1,000
Op Supplies Maintenance of Buildings and	532600	1,269				
Op Supplies Vehicle and Equipment	532700	251,280	250,000	250,000	250,000	250,000
Op Supplies - Fuel	532750	165,039	150,000	225,000	225,000	225,000
Road Materials- Gravel, Sand, Dirt, Shell, Asphalt	533100	114,029				
Materials Cement and Pipes/Fittings	533400	109,667	75,000	75,000	75,000	75,000
Materials Lumber, Wood Products	533700	5,168	3,500	3,500	3,500	3,500
Materials Miscellaneous	533900	2,340	4,000	4,000	4,000	4,000
Small Tools and Equipment	534000	10,043	4,500	4,500	4,500	4,500
Miscellaneous	539900	595				
Travel Transportation, Mileage	541100		200	200	200	200
Travel Convention, Seminar Registration	541400	25	800	800	800	800
CDL License and Physicals	574300		500	500	500	500
Grants	576000	2,747	3,000	3,000	3,000	3,000
Marinas	7100					
Rentals Miscellaneous	525900	100	100	100	100	100
Capital Outlay - Public Works	5853					
Storm Drainage	5810					
Acquisition of Land	561000	5,000				
Infrastructure - other than buildings	563000	88,388				
Acquisition of Equipment	565000	318,741	200,000	200,000	200,000	200,000
Construction In Progress Drainage	568100	1,171,838	1,000,000	1,000,000	1,000,000	1,000,000
Total Expenditures		<u>5,262,770</u>	<u>3,748,994</u>	<u>3,809,449</u>	<u>4,011,401</u>	<u>4,011,401</u>
Total Revenues VS Expenditures		(576,757)	30,698	1,627,123	680,599	680,599
Beginning Fund Balance		<u>3,600,946</u>	<u>2,720,598</u>	<u>3,024,189</u>	<u>4,651,312</u>	<u>4,651,312</u>
Ending Fund Balance		<u>\$ 3,024,189</u>	<u>\$ 2,751,296</u>	<u>\$ 4,651,312</u>	<u>\$ 5,331,911</u>	<u>\$ 5,331,911</u>



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parks and Recreation - 115**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Property Taxes	1101					
Administration	7001					
Ad Valorem Tax	411000	\$ 2,140,421	\$ 2,210,000	\$ 2,835,000	\$ 2,835,000	\$ 2,835,000
Fees - Culture, Recreation and Tourism	1455					
Programs	7002					
Tennis	440410	400	1,000	1,000	1,000	1,000
Girls Softball Income	440415	720	2,500	2,500	2,500	2,500
T Ball	440420	6,740	6,000	6,000	6,000	6,000
Machine Pitch	440421	7,720	8,000	11,090	11,090	11,090
Special Events	440422		2,000	2,000	2,000	2,000
Youth Basketball	440424	8,440	6,000	6,000	6,000	6,000
Baseball	440425	2,480	5,000	5,000	5,000	5,000
Tackle Football	440440	20,243	13,000	13,000	13,000	13,000
Flag Football	440441	4,880	4,000	4,000	4,000	4,000
Soccer	440450	6,560	5,000	5,000	5,000	5,000
Volleyball	440460	2,730	1,500	1,500	1,500	1,500
Track	440470		1,000	1,000	1,000	1,000
Golf	440080	800	500	500	500	500
Charge for Use of Photocopier/ Photography	441050		1,700	1,700	1,700	1,700
Civic Center	7005					
Rents	464000	24,600	30,000			
Point Pleasant Park	7017					
Rents	464000	450	150			
Use of Money and Property	16					
Administration	7001					
Interest Earnings	461000	1,677	1,000	25,315	30,000	30,000
Miscellaneous Revenues	17					
Administration	7001					
Local Grants	434500	25				
Refunds of Expenditures	492000	24				
Programs	7002					
Charges for Use of Photocopier/Photography	441050	1,716	3,000	3,000	3,000	3,000
Concessions	445075	3,401	2,000	2,000	2,000	2,000
Transfers In	18					
Civic Center	7005					
Transfers from the General Fund	485001	200,000	200,000	100,000	-	-
Sale of Fixed Assets	24					
Administration- Parks and Recreation	7001					
Proceeds from Sales	491200	604	-	-	-	-
<b>Total Revenues</b>		<u>2,434,631</u>	<u>2,503,350</u>	<u>3,025,605</u>	<u>2,930,290</u>	<u>2,930,290</u>
Expenditures						
Culture and Recreation	55					
Administration	7001					
Regular Salaries and Wages Regular	512100	229,102	229,466	197,790	238,659	238,659
Regular Salaries and Wages Overtime	512200	428				
Emp Benefits FICA or Supplemental Retirement	515100	3,228	3,327	2,887	3,461	3,461
Deferred Compensation	515150	7,304	6,202	8,459	8,470	8,470
Emp Benefits Retirement Contributions	515200	28,117	28,683	22,785	29,832	29,832

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Parks and Recreation - 115**  
**2023 Budget**

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Emp Benefits - health Insurance	515300	27,600	28,800	21,600	21,600	21,600
Employee Benefits - Life & Disability	515310	353	360	292	360	360
Emp Benefits Worker's Comp	515400	5,470	5,902	997	1,432	1,432
Unemployment Insurance	515550	393	619	244	619	619
Miscellaneous	519900		500	500		
Advertising, Dues and Subscriptions	521000	3,761	5,000	5,000	10,000	10,000
Publications-of Legal-Notices	521100		1,300	1,300	1,300	1,300
Subscriptions - Information Technology	521300	13,538	15,000	15,000	15,000	15,000
Membership Dues	521400	512	800	800	800	800
Postage and Box Rent	524100	789	1,300	1,300	1,300	1,300
Telephone	524200	14,437	12,500	14,500	14,500	14,500
Monitoring Services	524500	2,569	2,500	2,500	2,500	2,500
Rentals	525000		500	500	500	500
Rentals Equipment	525200	1,421	2,500	2,500	2,500	2,500
Maintenance Buildings	526200	15,765	2,000	2,000	2,000	2,000
Maint Srvs (Contractual) Office machines	527700	691	1,000	1,000	1,000	1,000
Professional Services	528000	59,904	10,000	15,000	10,000	10,000
Professional Services Legal	528400	15				
Professional Srvc Accounting, Auditing,	528500	1,500	1,500	1,500	1,500	1,500
Insurance Employee Liability Insurance	529400	44,073	44,073	44,073	44,073	44,073
Office Supplies	531000	7,227	10,000	10,000	10,000	10,000
Op Supplies Uniforms and Related Items	532400	1,424	1,500	1,500	1,500	1,500
Op Supplies- Janitorial	532420	441	100	100	100	100
Op Supplies Food and Clothing	532500	1,882	1,200	2,500	2,500	2,500
Op Supplies Vehicle and Equipment	532700	4,302	1,000	1,000	1,000	1,000
Op Supplies - Fuel	532750		1,000	1,000	1,000	1,000
Miscellaneous	539900	(1,230)				
Travel Transportation, Mileage	541100		500	500	500	500
Travel Convention, Seminar Registration	541400		1,000	1,000	1,000	1,000
Bank Service Charges	556000	497	1,000	1,000	1,000	1,000
Programs	7002					
Regular Salaries and Wages Regular	512100	24,716	103,214	101,388	145,514	145,514
Parochial Retirement	515200			1,086		
Emp Benefits FICA or Supplemental Retirement	515100	1,459	7,896	6,622	11,132	11,132
Emp Benefits Worker's Comp	515400	1,739	9,588	7,842	13,518	13,518
Unemployment Insurance	515550	94	310	993	774	774
Rentals Equipment	525200		3,000	3,000	3,000	3,000
Professional Srvc Legal	528400	2,511		1,000	1,000	1,000
Professional Services - Law Enforcement	528420	3,475		3,000	3,000	3,000
Insurance Premiums	529800			15,000	15,000	15,000
Op Supplies Uniforms and Related Items	532400	37	700	700	700	700
Op Supplies - Janitorial	532420					
Op Supplies Miscellaneous	532900	1,368	1,500	1,500	1,500	1,500
Cost of Goods Sold	578000	52				
Boo on the Belleview	578500		2,000	2,000	2,000	2,000
Pumpkin Patch	578600		3,000	3,000	3,000	3,000
Tennis	579000	982	1,000	1,000	1,500	1,500
Girls Softball	579010	5,557	20,000	20,000	20,000	20,000
T Ball	579015	6,311	7,000	7,000	8,000	8,000
Baseball	579020	18,877	45,000	45,000	45,000	45,000

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Parks and Recreation - 115**  
**2023 Budget**

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Youth Flag Football	579025	19,117	8,000	8,000	12,500	12,500
Exercise/Fitness Programs	579030		2,000	2,000	1,000	1,000
Youth Basketball	579035	36,668	30,000	30,000	30,000	30,000
Library Programs	579040		2,500	2,500	2,500	2,500
Tackle Football	579045	65,086	45,000	75,000	65,000	65,000
Arts and Crafts	579046		2,500	2,500	1,000	1,000
Machine Pitch	579050	18,878	20,000	20,000	20,000	20,000
Volleyball	579055	16,832	5,000	5,000	10,000	10,000
Soccer	579060	17,308	15,000	15,000	20,000	20,000
Gaming	579064		10,000	10,000	-	-
Special Events	579065		8,000	8,000	8,000	8,000
Track	579066		10,000	10,000	15,000	15,000
Golf	579067	3,237	6,000	6,000	6,000	6,000
Cornhole	579068				1,500	1,500
Trips	579100		5,000	5,000	5,000	5,000
Maintenance	7003					
Regular Salaries and Wages Regular	512100	305,706	206,860	342,476	315,542	315,542
Regular Salaries and Wages Overtime	512200	21,236				
Emp Benefits FICA or Supplemental Retirement	515100	5,911	9,764	12,189	14,921	14,921
Deferred Compensation	515150	365	260	3,152	1,560	1,560
Emp Benefits Retirement Contributions	515200	31,341	12,220	27,550	18,585	18,585
Emp Benefits - health Insurance	515300	15,000	14,400	19,800	14,400	14,400
Employee Benefits - Life & Disability	515310	578	360	599	540	540
Emp Benefits Worker's Comp	515400	23,648	19,217	31,656	29,314	29,314
Unemployment Insurance	515550	892	774	1,068	1,393	1,393
Telephone	524200	625	2,200	2,200	2,200	2,200
Monitoring Services	524500	1,508		1,500	1,500	1,500
Rentals Equipment	525200	450				
Maintenance Autos, Trucks, Machinery and	526400	11,085	10,000	15,000	15,000	15,000
Op Supplies Farm	532300	2,867	12,000	12,000	12,000	12,000
Op Supplies Uniforms and Related Items	532400	5,544	6,000	6,000	6,000	6,000
Op Supplies- Janitorial	532420	326	100	100	100	100
Op Supplies- Food and Clothing	532500	1,492	850	850	850	850
Op Supplies Vehicle and Equipment	532700	4,797	10,000	10,000	10,000	10,000
Op Supplies - Fuel	532750	22,697	13,000	30,000	25,000	25,000
Materials Miscellaneous	533900	4,208	25,000	25,000	25,000	25,000
Small Tools & Equipment	534000	3,552	7,000	7,000	7,000	7,000
Maintenance Yard	7004					
Utilities	523000	4,522	4,000	4,000	4,000	4,000
Solid Waste Governmental Buildings	523530	2,087	35,001	5,000	5,000	5,000
Telephone	524200	2,935	2,000	2,000	2,000	2,000
Monitoring Services	524500	270	1,000	1,000	1,000	1,000
Maintenance Buildings	526200	365	1,000	35,000	2,000	2,000
Maint Srves (Contractual) Pest Control	527400	1,020	1,200	1,200	1,200	1,200
Professional Services	528000	3,000				
Office Supplies	531000	170	200	200	200	200
Materials Miscellaneous	533900	76	2,000	2,000	2,000	2,000
Civic Center	7005					
Regular Salaries and Wages Regular	512100	71,806	83,200	38,088		
Regular Salaries and Wages Overtime	512200	8,002				

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parks and Recreation - 115**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Emp Benefits FICA or Supplemental Retirement	515100	3,083	3,141	1,970		
Deferred Compensation	515150					
Emp Benefits Retirement Contributions	515200	5,918	6,500	2,622		
Emp Benefits - health Insurance	515300	7,200	7,200	3,000		
Employee Benefits - Life & Disability	515310	150	180	75		
Emp Benefits Worker's Comp	515400	4,742	5,049	2,247		
Unemployment Insurance	515550	79	310	163		
Utilities	523000	34,434	35,000	17,500		
Solid Waste Governmental Buildings	523530	2,039	6,000	2,000		
Telephone	524200	492	500	200		
Maintenance Grounds	526100	5,447	5,000	5,000		
Maintenance Buildings	526200	23,370	15,000	15,000		
Maint Srvc (Contractual) Pest Control	527400	4,720	5,000	2,500		
Office Supplies	531000	472	500	100		
Op Supplies Medical, Drugs	532200	633	700	200		
Op Supplies Uniforms and Related Items	532400	166	500	250		
Op Supplies - Janitorial	532420	6,895	5,000	3,500		
Food and Clothing	532500	47				
Materials Miscellaneous	533900	1,562	600	150		
Small Tools & Equipment	534000	652	1,000	1,000		
Bayou Blue Park	7006					
Utilities	523000	326	500	500	500	500
Maintenance Grounds	526100	1,007	2,800	20,000	20,000	20,000
Materials Miscellaneous	533900	14	50	50	50	50
Grosse Tete Park	7007					
Utilities	523000	276	500	500	500	500
Maintenance Grounds	526100					
Miscellaneous Contractual Service	528900	943	600	600	600	600
Materials Miscellaneous	533900	36	2,000	2,000	2,000	2,000
Maringouin City Park	7008					
Utilities	523000	3,342	3,000	3,000	3,000	3,000
Maintenance of Grounds	526100	2,607	3,000	3,000	3,000	3,000
Materials Miscellaneous	533900	14	50	50	50	50
Barrow Street Park	7009					
Utilities	523000	640	1,000	1,000	1,000	1,000
Maintenance of Grounds	526100	1,007	1,500	1,500	1,500	1,500
Miscellaneous Contractual Service	528900	968	1,000	1,000	1,000	1,000
Materials Miscellaneous	533900	150	50	50	50	50
Belleview District Park	7010					
Regular Salaries and Wages Regular	512100	106,008	69,140	97,657	52,500	52,500
Regular Salaries and Wages Regular Overtime	512200	1,464				
Emp Benefits FICA or Supplemental Retirement	515100	6,036	4,258	6,113	4,016	4,016
Deferred Compensation	515150	260	130	160		
Emp Benefits Retirement Contributions	515200	4,229	2,080	2,543		
Emp Benefits- Health Insurance	515300	7,200	3,600	4,800		
Employee Benefits - Life & Disability	515310	90	45	52		
Emp Benefits Worker's Comp	515400	9,848	6,423	9,073	4,877	4,877
Unemployment Insurance	515550	319	232	481	155	155
Utilities	523000	7,979	10,000	10,000	10,000	10,000
Monitoring Services	524500	467	1,000	1,000	1,000	1,000

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parks and Recreation - 115**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Maintenance Grounds	526100	14,137	35,000	35,000	35,000	35,000
Maintenance Buildings	526200	2,030	5,000	5,000	5,000	5,000
Maint Srvcs (Contractual) Pest Control	527400		500	500	500	500
Op Supplies - Janitorial	532420		200	200	200	200
Materials Miscellaneous	533900	7,052	10,000	10,000	10,000	10,000
Bayou Sorrel Park	7012					
Utilities	523000	1,074	1,500	1,500	1,500	1,500
Maintenance of Grounds	526100	1,007	1,500	1,500	1,500	1,500
Miscellaneous Contractual Service	528900	943	1,000	1,000	1,000	1,000
Materials Miscellaneous	533900	18	50	50	50	50
Herman Graham Park	7013					
Miscellaneous Contractual Service	528900	240				
Crescent Bend Park	7014					
Utilities	523000	4,228	3,200	5,000	5,000	5,000
Maintenance Grounds	526100	38,089	6,000	25,000	25,000	25,000
Maintenance Buildings	526200	9,045	12,500	12,500	12,500	12,500
Maint Srvcs (Contractual) Pest Control	527400	255	1,000	1,000	1,000	1,000
Professional Services	528000	131	200	200	200	200
Op Supplies - Janitorial	532420		1,000	1,000	1,000	1,000
Materials Miscellaneous	533900	621	12,000	12,000	12,000	12,000
Burton Park	7015					
Utilities	523000	68	200	200	200	200
Maintenance Grounds	526100	3,950	5,000	5,000	5,000	5,000
Materials Miscellaneous	533900	14	50	50	50	50
Scortino Park	7016					
Utilities	523000	559				
Point Pleasant Park	7017					
Utilities	523000	2,111	1,500	2,200	2,200	2,200
Maintenance Grounds	526100	1,007	1,500	1,500	1,500	1,500
Maintenance Buildings	526200	48	100	100	100	100
Maint Srvcs (Contractual) Pest Control	527400	1,655	1,500	1,500	1,500	1,500
Materials Miscellaneous	533900	14	350	350	350	350
Bayou Goula Park	7018					
Utilities	523000	6,927	1,500	7,000	7,000	7,000
Maintenance of Grounds	526100	1,007	1,500	9,000	3,000	3,000
Miscellaneous Contractual Service	528900	943	100	100	100	100
Materials Miscellaneous	533900	64	50	50	50	50
Williams Park	7019					
Materials Miscellaneous	533900	(24,000)				
Plaquemine City Park	7020					
Maintenance Grounds	526100	1,033				
Maint Srvcs (Contractual) Pest Control	527400	1,140				
Youth Basketball	579035	5				
Rosedale Town Hall Park	7021					
Miscellaneous Contractual Service	528900	240				
North Plaquemine Park	7023					
Miscellaneous Contractual Service	528900	240				
Rosedale City Park	7024					
Utilities	523000	944	800	800	800	800
Maintenance Grounds	526100	10,250	10,000	30,000	10,000	10,000

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parks and Recreation - 115**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Miscellaneous Contractual Service	528900	944	1,000	1,000	1,000	1,000
Materials Miscellaneous	533900	14	50	50	50	50
Seymourville Park	7025					
Utilities	523000					
Maintenance Grounds	526100					
Bayou Pigeon Park	7026					
Utilities	523000		2,000	2,000	2,000	2,000
Maintenance Grounds	526100	1,156	5,000	5,000	15,000	15,000
Materials Miscellaneous	533900	25	2,000	2,000	2,000	2,000
Summer Camp 360	7030					
Regular Salaries and Wages Regular	512100	39,900	40,500	40,500	40,500	40,500
Emp Benefits FICA or Supplemental Retirement	515100	3,052	3,098	3,098	3,098	3,098
Emp Benefits Worker's Comp	515400	239	3,762	3,762	3,762	3,762
Unemployment Insurance	515550		155	155	155	155
Professional Svcs Medical and Dental	528100		1,500	1,500	1,500	1,500
Professional Services Legal	528400	240				
Op Supplies Uniforms and Related Items	532400	668	1,000	1,000	1,000	1,000
Op Supplies Miscellaneous	532900		2,000	2,000	2,000	2,000
Capital Outlay - Culture, Recreation and Tourism	5855					
Maintenance	7003					
Aquisition of Land	561000				400,000	400,000
Aquisition of Equipment	565000	14,751	500,000	500,000	50,000	50,000
Transfers	63					
Transfers Out	7805					
Transfers to the Capital Improvement Fund	580115	300,000				
Transfer to Parks and Recreation DSF	580235	-	300,000	300,000	300,000	300,000
Total Expenditures		<u>1,983,307</u>	<u>2,460,949</u>	<u>2,690,857</u>	<u>2,491,612</u>	<u>2,491,612</u>
Total Revenues VS Expenditures		451,324	42,401	334,748	438,678	438,678
Beginning Fund Balance		<u>3,304,623</u>	<u>3,688,711</u>	<u>3,755,947</u>	<u>4,090,695</u>	<u>4,090,695</u>
Ending Fund Balance		<u>\$ 3,755,947</u>	<u>\$ 3,731,112</u>	<u>\$ 4,090,695</u>	<u>\$ 4,529,373</u>	<u>\$ 4,529,373</u>

**Iberville Parish Council**

Plaquemine, Louisiana

**Criminal Court - 117**

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
<b>Revenues</b>						
Fines - General Government	1551					
Criminal Court	4105					
Court Costs, Fees, Charges	441010	131,670	140,000	100,000	150,000	150,000
Fines and Forfeitures	450000	35,178	50,000	55,000	55,000	55,000
Miscellaneous Revenue	17					
Criminal Court Fund	4180					
Refund of Expenditures	492000	60,906	40,000	40,000	40,000	40,000
<b>Total Revenues</b>		<u>227,754</u>	<u>230,000</u>	<u>195,000</u>	<u>245,000</u>	<u>245,000</u>
<b>Expenditures</b>						
General Government	51					
Criminal Court Fund	4180					
Regular Salaries and Wages Regular	512100	54,755	41,295	49,588	50,232	50,232
Emp Benefits FICA or Supplemental Retirement	515100	747	312	816	728	728
Deferred Compensation	515150	200	794	11		
Emp Benefits Retirement Contributions	515200	6,708	5,162	5,702	6,279	6,279
Emp Benefits - health Insurance	515300	7,800	5,692	7,200	7,200	7,200
Emp Benefits Worker's Comp	515400	329	80	300	300	300
Unemployment Insurance	515550	156	464	155	155	155
Miscellaneous	519900		50	50	50	50
Telephone	524200	2,040	2,000	2,000	2,000	2,000
Maint Svcs (Contractual) Office Machines	527700	8,007	10,000	10,000	10,000	10,000
Professional Services	528000	14,110	15,000	30,000	30,000	30,000
Professional Services Law Clerks	528430	45,000	45,000	45,000	45,000	45,000
Professional Services Accounting, Auditing & Bookkeeping	528500	218	350	350	350	350
Miscellaneous Contractual Service	528900	3,300	3,300	3,300	3,300	3,300
Office Supplies	531000	10,400	10,000	11,500	11,500	11,500
Miscellaneous	579900	48				
Juror and Witness Fees	4193					
Regular Salaries and Wages Regular	512100	2,033	4,500	3,102	4,500	4,500
Emp Benefits FICA or Supplemental Retirement	515100	156	282	250	344	344
Emp Benefits Worker's Comp	515400	12	31	18	27	27
Publication-of Legal-Notices	521100	12,415	6,000	12,000	12,000	12,000
Juror and Witness Fees	543000	29,960	45,000	30,000	30,000	30,000
Capital Outlay	5851					
Criminal Court Fund	4180					
Acquisition of Equipment	565000	17,385	-	-	-	-
<b>Total Expenditures</b>		<u>215,779</u>	<u>195,312</u>	<u>211,342</u>	<u>213,965</u>	<u>213,965</u>
<b>Total Revenues VS Expenditures</b>		11,975	34,688	(16,342)	31,035	31,035
<b>Beginning Fund Balance</b>		<u>82,645</u>	<u>87,289</u>	<u>94,620</u>	<u>78,278</u>	<u>78,278</u>
<b>Ending Fund Balance</b>		<u>\$ 94,620</u>	<u>\$ 121,977</u>	<u>\$ 78,278</u>	<u>\$ 109,313</u>	<u>\$ 109,313</u>

Iberville Parish Council

Plaquemine, Louisiana

Tourism - 118

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Sales Taxes	1102					
Tourism	7250					
Hotel Motel Sales and Use Tax	412100	\$ 50,336	\$ 40,000	\$ 62,500	\$ 62,500	\$ 62,500
IGR - Operating - Culture, Recreation, Tourism	1355					
Tourism	7250					
Federal Grants	431000	78,858				
State Grants-Public Works	433033	116,858	116,858	116,858	116,858	116,858
Cooperative Marketing Program	7252					
State Grants-Culture, Recreation & Tourism	433035		19,000	20,000	85,000	85,000
Transfers In	18					
Tourism	7250					
Transfers from the General Fund	485001	300,000	300,000	300,000	300,000	300,000
Total Revenues		<u>546,052</u>	<u>475,858</u>	<u>499,358</u>	<u>564,358</u>	<u>564,358</u>
Expenditures						
Culture and Recreation	55					
Tourism	7250					
Regular Salaries and Wages Regular	512100	74,464	74,464	69,108	77,043	77,043
Emp Benefits FICA or Supplemental Retirement	515100	1,078	1,080	1,008	1,117	1,117
Deferred Compensation	515150	2,600	2,600	3,133	2,600	2,600
Emp Benefits Retirement Cont.	515200	9,122	9,308	7,971	9,630	9,630
Emp Benefits - Health Insurance	515300	7,200	14,400	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	180	180	157	180	180
Emp Benefits Worker's Comp	515400	447	521	415	462	462
Unemployment Insurance	515550	158	310	163	310	310
Publication-of-Legal-Notices	521100		100	100	100	100
Membership Dues	521400	1,830	2,000	2,000	4,000	4,000
Advertising	521500	46,635	88,000	83,000	100,000	100,000
Printing, Duplicating, Typing and Binding	522000		6,400	6,400	6,400	6,400
Postage Box and Rent	524100		100	100	100	100
Telephone	524200	4,878	6,000	6,000	6,000	6,000
Monitoring Services	524500	215	550	550	550	550
Rentals Buildings	525100	9,575	10,000	10,000	10,000	10,000
Rentals Equipment	525200		5,000	4,000	4,000	4,000
Maint Srvcs (Contractual) Office Machines	527700	364	1,500	1,500	15,000	15,000
Miscellaneous Contractual Service	528900	73,610	78,000	83,000	85,000	85,000
Insurance Auto Coverage	529300	848	900	900	900	900
Insurance Employee Liability Ins	529400	3,126	3,795	3,795	3,795	3,795
Office Supplies	531000	236	1,400	1,400	1,400	1,400
Op Supplies Food and Clothing	532500	395	1,500	1,500	1,500	1,500
Op Supplies Vehicle and Equipment	532700	44	650	650	650	650
Op Supplies - Fuel	532750	327	500	500	500	500
Travel Transportation, Mileage	541100		1,200	1,200	1,200	1,200
Travel Convention, Seminar Reg	541400		3,500	3,500	3,500	3,500
Community Events	541800	880	8,500	8,500	8,500	8,500



**Iberville Parish Council**

Plaquemine, Louisiana

**Tourism - 118**

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Welcome Center - North Iberville	7255					
Regular Salaries and Wages Regular	512100	81,432	91,754	125,503	101,750	101,750
Regular Salaries and Wages Overtime	512200	162				
Emp Benefits FICA or Supplemental Retirement	515100	3,098	3,934	4,500	4,575	4,575
Deferred Compensation	515150				5,175	5,175
Emp Benefits Retirement Contributions	515200	6,115	6,219	9,583	6,469	6,469
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	172	90	90
Emp Benefits Worker's Comp	515400	490	642	753	611	611
Unemployment Insurance	515550	346	619	627	619	619
Postage and Box Rent	524100	282	600	600	600	600
Telephone	524200	6,191	6,500	6,500	6,500	6,500
Maint Srvcs (Contractual) Office Machines	527700	1,922	1,200	1,200	1,200	1,200
Office Supplies	531000	2,645	4,250	8,250	8,250	8,250
Op Supplies - Janitorial	532420	234	500	500	500	500
Op Supplies - Promotional	532430		500	500	500	500
Op Supplies Food and Clothing	532500	3,260	7,000	5,500	6,500	6,500
Materials Miscellaneous	533900	739	1,000	1,000	1,000	1,000
Travel Transportation, Mileage	541100		200	200	200	200
Travel Convention, Seminar Regist.	541400		1,000	1,000	1,000	1,000
Community Events	541800	2,000	8,500	7,000	7,000	7,000
Capital Outlay- Cultural and Recreation	5855					
Welcome Center - North Iberville	7255					
Acquisition of Equipment	565000	5,145	-	-	-	-
Total Expenditures		<u>359,563</u>	<u>464,166</u>	<u>488,338</u>	<u>511,376</u>	<u>511,376</u>
Total Revenues VS Expenditures		<u>186,489</u>	<u>11,692</u>	<u>11,020</u>	<u>52,982</u>	<u>52,982</u>
Beginning Fund Balance		<u>258,011</u>	<u>276,550</u>	<u>444,500</u>	<u>455,520</u>	<u>455,520</u>
Ending Fund Balance		<u>\$ 444,500</u>	<u>\$ 288,242</u>	<u>\$ 455,520</u>	<u>\$ 508,502</u>	<u>\$ 508,502</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**President's Council on Drug Abuse - 119**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
<b>Revenues</b>						
IGR Operating - Public Health	1354					
Substance Abuse Prevention	6033					
Federal Grants	431000	\$ 24,440	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000
FEES - Health & Human Services	1454					
Substance Abuse Treatment	6035					
Health and Welfare	444000	90				
Fines Health & Human Services	1554					
Substance Abuse - Drug Court	6037					
Court Costs, Fees, Charges	441010	2,335	2,000	2,000	2,000	2,000
Court Fines	451000	50,400	63,000	18,000	18,000	18,000
Transfers In	18					
Substance Abuse Treatment	6035					
Transfers from the General Fund	485001	163,000	145,000	163,000	163,000	163,000
<b>Total Revenues</b>		<u>240,265</u>	<u>240,000</u>	<u>208,000</u>	<u>208,000</u>	<u>208,000</u>
<b>Expenditures</b>						
Health and Welfare	54					
Substance Abuse Prevention	6033					
Professional Services	528000	24,440	45,000	25,000	45,000	25,000
Substance Abuse Treatment	6035					
Regular Salaries and Wages Regular	512100	82,495	82,495	85,669	85,796	85,796
Emp Benefits FICA or Supplemental Retirement	515100	3,955	3,820	4,000	3,973	3,973
Emp Benefits Retirement Contributions	515200	4,191	4,277	4,087	4,449	4,449
Emp Benefits - health Insurance	515300	6,480	13,680	6,480	13,680	13,680
Employee Benefits - Life & Disability	515310	171	171	171	171	171
Emp Benefits Worker's Comp	515400	495	544	507	515	515
Unemployment Insurance	515550	150	294	155	294	294
Utilities	523000	4,320	3,500	3,500	3,500	3,500
Postage and Box Rent	524100	16	400	400	400	400
Telephone	524200	1,093	1,000	1,000	1,000	1,000
Maint Svcs (Contractual) Office Machines	527700	1,518	3,500	3,500	3,500	3,500
Professional Services	528000	50,700	58,200	58,200	58,200	58,200
Legal - Filing Fees	528410	600	600	600	600	600
Professional Services Accounting, Auditing,	528500	291	300	300	300	300
Insurance and Surety Bonds	529000	6,207	6,200	6,200	6,200	6,200
Office Supplies	531000	1,230	2,000	3,000	5,000	5,000
Op Supplies - Janitorial	532420		100	100	100	100
Op Supplies Food and Clothing	532500	736	2,500	2,000	4,500	4,500
Travel Transportation, Mileage	541100		300	300	600	600
Travel Convention, Seminar Regist.	541400		1,000	500	1,500	1,500
Substance Abuse - Drug Court	6037					
Regular Salaries and Wages Regular	512100	5,364	5,364	5,570	5,579	5,579
Emp Benefits FICA or Supplemental Retirement	515100	384	41	310	43	43
Emp Benefits - health Insurance	515300	720	720	720	720	720
Employee Benefits - Life & Disability	515310	9	9	9	9	9

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**President's Council on Drug Abuse - 119**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Emp Benefits Worker's Comp	515400	32	4	25	4	4
Unemployment Insurance	515550	8	15	8	15	15
Professional Services	528000	26,460	18,960	18,960	18,960	18,960
Total Expenditures		<u>222,065</u>	<u>254,994</u>	<u>231,271</u>	<u>264,608</u>	<u>244,608</u>
 Total Revenues VS Expenditures		18,200	(14,994)	(23,271)	(56,608)	(36,608)
Beginning Fund Balance		<u>128,413</u>	<u>147,027</u>	<u>146,613</u>	<u>123,342</u>	<u>123,342</u>
 Ending Fund Balance		<u>\$ 146,613</u>	<u>\$ 132,033</u>	<u>\$ 123,342</u>	<u>\$ 66,734</u>	<u>\$ 86,734</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Fire District #1 (East Side) - 120**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Property Taxes	1101					
Fire Protection	5200					
Ad Valorem Taxes	411000	\$ 250,897	\$ 250,000	\$ 275,000	\$ 275,000	\$ 275,000
Sales Taxes	1102					
Fire Protection	5200					
General Sales and Use	412000	192,792	185,000	220,000	200,000	200,000
IGR Operating Public Safety	1352					
Fire Protection	5200					
State Shared Revenue	433350	10,149	9,000	9,000	9,000	9,000
Insurance Tax	433540	19,405	19,404	33,730	33,000	33,000
FEES - Public Safety	1452					
Fire Protection	5200					
Fees For Services-Other Customers	444088	2,500	2,500	2,500	2,500	2,500
Use of Money and Property	16					
Fire Protection	5200					
Interest Earnings	461000	-	-	11,343	12,000	12,000
<b>Total Revenues</b>		<u>475,743</u>	<u>465,904</u>	<u>551,573</u>	<u>531,500</u>	<u>531,500</u>
Expenditures						
Public Safety	52					
Fire Protection	5200					
Regular Salaries and Wages Regular	512100	105,247	111,587	98,681	99,821	99,821
Regular Salaries and Wages Overtime	512200	8,212				
Emp Benefits FICA or Supplemental Retirement	515100	4,566	4,971	3,800	3,927	3,927
Emp Benefits Retirement Contributions	515200	8,051	7,189	6,869	7,478	7,478
Emp Benefits - health insurance	515300	7,200	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90	90
Emp Benefits Worker's Comp	515400	15,001	16,982	12,287	12,623	12,623
Unemployment Insurance	515550	448	464	626	464	464
Subscriptions - Information Technology	521300	5,920	6,000	10,000	10,000	10,000
Membership Dues	521400	548	700	700	700	700
Communications	524000	3,407	7,600	7,600	7,600	7,600
Telephone	524200	1,069	2,000	2,000	2,000	2,000
Monitoring Services	524500	1,939	2,000	2,000	2,000	2,000
Maintenance Autos, Trucks, Machinery & Equipment	526400	61,351	25,000	31,000	60,000	60,000
Maint Srvc (Contractual)Office Machines	527700		250	250	250	250
Professional Services	528000	160	5,000	5,000	5,000	5,000
Professional Srvc Accounting, Auditing, Bookkeeping	528500	571	600	600	600	600
Insurance and Surety Bonds	529000	5,172	5,500	5,500	5,500	5,500
Insurance Auto Coverage	529300	38,861	40,000	40,000	40,000	40,000
Insurance Employee Liability Ins	529400	4,598	5,000	5,000	5,000	5,000
Office Supplies	531000	4,559	10,000			
Op Supplies Operating Supplies	532000	1,369	10,000	18,000	20,000	20,000
Op Supplies, Medical, Drugs	532200	4,392	10,000	10,000	10,000	10,000
Op Supplies Food and Clothing	532500	2,526	19,500	8,000	15,000	15,000

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Fire District #1 (East Side) - 120**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Op Supplies Vehicle and Equipment	532700	9,138	15,000	9,000	15,000	15,000
Op Supplies - Fuel	532750	10,351	17,000	17,000	17,000	17,000
Small Tools and Equipment	534000		7,000	7,000	7,000	7,000
Miscellaneous	539900	875				
Travel Convention, Seminar Registration	541400	3,905	4,500	4,500	4,500	4,500
Grants	576000	198	200	200	200	200
East Iberville FD-Main (2075 Hwy 30, St. Gabriel)	5260					
Utilities	523000	7,035	8,000	8,000	6,500	6,500
Utilities Gas	523200	111	200	200	200	200
Utilities Water	523300	403	400	400	400	400
Utilities Sewer	523400	181	250	250	250	250
Telephone	524200	11,495	12,000	12,000	12,000	12,000
Maintenance Grounds	526100	268	500	3,500	1,200	1,200
Maintenance Buildings	526200	17,039	8,000	8,000	8,000	8,000
Professional Services	528000	5,979	5,000	5,000	6,000	6,000
Op Supplies Operating Supplies	532000	2,661	7,000	7,000	7,000	7,000
Op Supplies Food and Clothing	532500	12	10,000	10,000	10,000	10,000
East IbervilleFD-#2 (4401 Hwy. 75, St. Gabriel)	5261					
Utilities	523000	1,117	2,500	2,500	1,500	1,500
Utilities Water	523300	369	400	400	400	400
Telephone	524200	1,717	2,000	2,000	2,200	2,200
Maintenance Grounds	526100			1,500		
Maintenance Buildings	526200	985	2,000	2,000	2,500	2,500
Op Supplies Operating Supplies	532000	9	2,500	1,750	2,500	2,500
East IbervilleFD-#3 (1505 Hwy. 75, St. Gabriel)	5262					
Utilities	523000	1,802	2,500	2,500	2,500	2,500
Utilities Water	523300	369	400	400	400	400
Maintenance Grounds	526100			3,000		
Telephone	524200	1,717	2,000	2,000	2,200	2,200
Maintenance Buildings	526200	2,270	2,000	4,750	6,000	6,000
Capital Outlay - Public Safety	5852					
Fire Protection	5200					
Acquisition of Equipment	565000	109,719	25,000	45,000	25,000	22,797
East Iberville FD-Main (2075 Hwy 30, St. Gabriel)	5260					
Building and System	565200	173,302	40,000	-	40,000	-
Debt Service Principal	59					
Fire Protection	5200					
Long Term Debt Redeemed	551000	41,874	43,529	43,529	45,000	45,000
Debt Service Interest	60					
Fire Protection	5200					
Interest on Long-Term Debt	552000	14,396	12,741	12,741	-	-
<b>Total Expenditures</b>		<u>704,554</u>	<u>530,253</u>	<u>491,323</u>	<u>540,703</u>	<u>498,500</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Fire District #1 (East Side) - 120**  
 2023 Budget

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	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Total Revenues VS Expenditures	(228,811)	(64,349)	60,250	(9,203)	33,000
Beginning Fund Balance	<u>1,029,329</u>	<u>438,414</u>	<u>800,518</u>	<u>860,768</u>	<u>860,768</u>
Ending Fund Balance	<u>\$ 800,518</u>	<u>\$ 374,065</u>	<u>\$ 860,768</u>	<u>\$ 851,565</u>	<u>\$ 893,768</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**White Castle Fire Department - 121**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
<b>Revenues</b>						
Sales Taxes	1102					
Fire Protection	5200					
General Sales and Use	412000	\$ 192,792	\$ 185,000	\$ 220,000	\$ 200,000	\$ 200,000
IGR Operating Public Safety	1352					
Fire Protection	5200					
Insurance Tax	433540	17,043	17,000	29,530	29,000	29,000
Local Grants	434500	6,500				
General Government-Local Gov. Grant	434510	26,000				
Use of Money and Property	16					
Fire Protection	5200					
Interest Earnings	461000			1,344	1,500	1,500
Miscellaneous Revenues	17					
Fire Protection	5200					
Refunds of Expenditures	492000	3,000				
Sale of Fixed Assets	24					
Fire Protection	5200					
Proceeds from Sale of Assets	491200	-	-	1,778	-	-
<b>Total Revenues</b>		<u>245,335</u>	<u>202,000</u>	<u>252,652</u>	<u>230,500</u>	<u>230,500</u>
<b>Expenditures</b>						
Public Safety	52					
Fire Protection	5200					
Regular Salaries and Wages Regular	512100	37,188	34,762	42,993	40,000	40,000
Emp Benefits FICA or Supplemental Retirement	515100	2,844	2,659	2,700	3,060	3,060
Emp Benefits Worker's Comp	515400	11,379	10,658	13,166	12,264	12,264
Unemployment Insurance	515550	275	310	395	155	155
Publications-of Legal-Notices	521100	105	120	120	120	120
Subscriptions - Information Technology	521300	4,724	6,500	6,500	6,500	6,500
Membership Dues	521400	1,932	2,800	2,800	2,800	2,800
Communications	524000	5,370	15,000	15,000	15,000	15,000
Telephone	524200	2,222	3,500	3,500	3,500	3,500
Radio and Television Srvc	524400		1,100	1,100	1,100	1,100
Monitoring Services	524500	1,579	1,650	1,650	1,650	1,650
Maintenance Autos, Trucks, Machinery & Equip.	526400	40,260	47,000	44,000	44,000	25,000
Professional Services	528000	350	5,500	5,500	5,500	5,500
Professional Srvc Accounting, Auditing,	528500	515	1,000	1,000	1,000	1,000
Insurance and Surety Bonds	529000	3,879	4,200	4,200	4,200	4,200
Insurance Auto Coverage	529300	9,852	10,500	10,500	10,500	10,500
Insurance Employee Liability Insurance	529400	3,831	4,200	4,200	4,200	4,200
Office Supplies	531000	1,747	5,000			
Op Supplies Operating Supplies	532000			5,000	10,000	5,000
Op Supplies Medical, Drugs	532200	5,554	6,600	6,600	6,600	6,600
Op Supplies Food and Clothing	532500	695	5,000	5,000	6,000	6,000
Grounds	532600	358	5,000	5,000	5,000	5,000
Op Supplies Vehicle and Equipment	532700	25,286	15,000	15,000	15,000	15,000
Op Supplies - Fuel	532750	3,296	4,000	4,000	4,000	4,000

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**White Castle Fire Department - 121**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Small Tools and Equipment	534000	997	2,200	2,200	2,200	2,200
Miscellaneous	539900	10				
Travel Convention, Seminar Registration	541400		2,200	2,200	2,200	2,200
Training, Staff Development	541405	8,595	2,200	2,200	2,200	2,200
White Castle FD-#3 (57660 Hwy 404, White	5270					
Utilities Electrical Light & Power	523100	5,712	6,000	6,000	6,000	6,000
Telephone	524200	6,122	5,100	5,100	5,100	5,100
Maintenance Grounds	526100	8,729	10,000	10,000	10,000	10,000
Maintenance Buildings	526200	2,934	5,000	5,000	5,000	5,000
Maint Srvc (Contractual) Pest Control	527400	1,050	2,000	2,000	2,000	2,000
Professional Services	528000	2,098	1,200	1,200	1,200	1,200
Op Supplies Maintenance of Buildings and	532600	1,120	1,200	1,200	1,200	1,200
White Castle FD - Training Center (36795 Fifty	5271					
Utilities Electrical Light & Power	523100	1,790	2,000	2,000	2,000	2,000
Maintenance Grounds	526100	10,469	2,000	2,000	2,500	2,500
Maintenance Buildings	526200	2,390	5,500	5,500	5,500	5,500
Maint Srvc (Contractual) Pest Control	527400	525	1,100	1,100	1,100	1,100
Op Supplies Maintenance of Buildings and	532600	37,648	2,000	5,000	5,000	5,000
White Castle FD - Main (32535 Bowie St,WC)	5272					
Radio and Television Srvc	524400	1,068	800	800	800	800
Op Supplies Maintenance of Buildings and	532600	574				
Capital Outlay- Public Safety	5852					
Fire Protection	5200					
Acquisition of Motor Vehicles	564000	23,356				
Fire Hydrants	5236					
Acquisition of Equipment	565000			26,000		
White Castle FD#3 (57660 Hwy 404, WC)	5270					
Building and System	565200	47,865	-	-	-	-
Total Expenditures		<u>326,293</u>	<u>242,559</u>	<u>279,424</u>	<u>256,149</u>	<u>232,149</u>
Total Revenues VS Expenditures		(80,958)	(40,559)	(26,772)	(25,649)	(1,649)
Beginning Fund Balance		<u>231,780</u>	<u>120,383</u>	<u>150,822</u>	<u>124,050</u>	<u>124,050</u>
Ending Fund Balance		<u>\$ 150,822</u>	<u>\$ 79,824</u>	<u>\$ 124,050</u>	<u>\$ 98,401</u>	<u>\$ 122,401</u>



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Bayou Sorrel/Pigeon Consolidated Fire Dept - 122**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
<b>Revenues</b>						
Sales Taxes	1102					
Fire Protection	5200					
General Sales and Use	412000	\$ 385,584	\$ 370,000	\$ 440,000	\$ 400,000	\$ 400,000
IGR Operating Public Safety	1352					
Fire Protection	5200					
Insurance Tax	433540	9,555	9,555	15,824	15,800	15,800
Local Grants	434500					
Use of Money and Property	16					
Fire Protection	5200					
Interest Earnings	461000	-	-	37,850	40,000	40,000
<b>Total Revenues</b>		<u>395,139</u>	<u>379,555</u>	<u>493,674</u>	<u>455,800</u>	<u>455,800</u>
<b>Expenditures</b>						
Public Safety	52					
Fire Protection	5200					
Regular Salaries and Wages Regular	512100	23,437	16,500	17,093	17,000	17,000
Regular Salaries and Wages Overtime	512200	203				
Emp Benefits FICA or Supplemental Retirement	515100	1,808	1,262	1,300	1,300	1,300
Emp Benefits Worker's Comp	515400	7,172.00	5,059	5,236	5,212	5,212
Unemployment Insurance	515550	140.00	310	385	310	310
Publication-of Legal-Notices	521100		200	200	200	200
Subscriptions - Information Technology	521300	2,976	1,000	6,000	6,000	6,000
Membership Dues	521400		1,000	1,000	1,000	1,000
Communications	524000	6,000	8,750	8,750	3,000	3,000
Postage and Box Rent	524100		112	112	50	50
Telephone	524200	173	500	500	750	750
Monitoring Services	524500	1,749	7,000	7,000	1,500	1,500
Rentals Equipment	525200	2,076	3,000	1,000	1,000	1,000
Maintenance Autos, Trucks, Machinery and	526400	103,105	22,000	22,000	20,000	20,000
Professional Services	528000	568	4,600	1,600	1,600	1,600
Professional Svcs Accounting, Auditing,	528500	461	500	500	500	500
Insurance and Surety Bonds	529000	8,513	8,265	8,265	8,265	8,265
Insurance Auto Coverage	529300	31,034	30,130	30,130	30,130	30,130
Insurance Employee Liability Ins	529400	11,593	11,255	11,255	11,255	11,255
Office Supplies	531000	962	4,500			
Op Supplies Operating Supplies	532000		5,000	9,500	8,000	8,000
Op Supplies Medical, Drugs	532200	6,182	4,000	4,000	3,000	3,000
Op Supplies Food and Clothing	532500	1,986	13,000	13,000	13,000	13,000
Op Supplies Maintenance of Buildings and Grounds	532600		500	500	500	500
Op Supplies Vehicle and Equipment	532700	5,299	10,000	20,000	15,000	15,000
Op Supplies - Fuel	532750	3,583	8,000	8,000	5,000	5,000
Small Tools and Equipment	534000	9,820	9,500	9,500	9,500	9,500
Miscellaneous	539900	33				
Travel Convention, Seminar Registration	541400	3,020	2,000	2,000	2,000	2,000
Bayou Pigeon FD-#2 (39125 Bayou Pigeon Rd	5250					

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Bayou Sorrel/Pigeon Consolidated Fire Dept - 122**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Utilities Electrical Light and Power	523100	661	2,600	2,600	3,000	3,000
Utilities Water	523300	230	200	200	250	250
Maintenance Grounds	526100	2,152	2,000	2,000	2,000	2,000
Maintenance Buildings	526200	4,015	2,000	2,000	2,000	2,000
Maint Srvc (Contractual) Pest Control	527400	730	500	500	500	500
Professional Services	528000	1,497	1,000	1,000	1,500	1,500
BP/BS Consolidated FD-Main(35575 Hwy 75)	5251					
Utilities Electrical Light and Power	523100	4,650	5,000	5,000	4,000	4,000
Utilities Gas	523200	1,525	2,000	2,000	1,500	1,500
Utilities Water	523300	446	500	500	500	500
Telephone	524200	4,106	4,250	4,250	2,300	2,300
Maintenance Grounds	526100	4,574	5,000	10,000	8,000	8,000
Maintenance Buildings	526200	17,510	5,000	5,000	5,500	5,500
Maint Srvc (Contractual) Pest Control	527400	1,635	1,200	1,200	900	900
Professional Services	528000	10,439	4,000	4,000	8,000	8,000
Op Supplies Maintenance of Buildings and Grounds	532600	4,530	4,000	4,000	2,000	2,000
Bayou Sorrel FD-#2 (33275 Hwy 75, Plaquemine)	5252					
Utilities Electrical Light and Power	523100	2,923	3,500	3,500	3,500	3,500
Utilities Gas	523200	764	800	800	600	600
Utilities Water	523300	291	300	300	300	300
Telephone	524200	2,956	3,000	3,000	3,000	3,000
Maintenance Grounds	526100	80	2,000	2,000	2,000	2,000
Maintenance Buildings	526200	4,505	3,500	16,500	6,000	6,000
Maint Srvc (Contractual) Pest Control	527400	700	500	500	500	500
Professional Services	528000	6,482	2,500	2,500	1,500	1,500
Bayou Sorrel FD-#3 (32650 Gracie Ln, Plaquemine)	5253					
Utilities Electrical Light and Power	523100	952	1,000	1,000	1,000	1,000
Utilities Water	523300	375	350	350	350	350
Telephone	524200	2,220	1,800	1,800	1,500	1,500
Maintenance Grounds	526100	80	2,000	2,000	2,000	2,000
Maintenance Buildings	526200	1,345	1,500	14,500	4,000	4,000
Maint Srvc (Contractual) Pest Control	527400	700	500	500	500	500
Professional Services	528000	1,531	800	800	1,500	1,500
Capital Outlay - Public Safety	5852					
Fire Protection	5200					
Acquisition of Equipment	565000	166,626	150,000	75,000	129,000	75,000
Debt Service Principal	59					
Fire Protection	5200					
Long Term Debt Redeemed	551000	85,000	85,000	85,000	90,000	90,000
Debt Service Interest	60					
Fire Protection	5200					
Interest on Long-Term Debt	552000	43,466	40,618	40,618	38,048	38,048
Total Expenditures		<u>611,589</u>	<u>516,861</u>	<u>483,744</u>	<u>492,320</u>	<u>438,320</u>
Total Revenues VS Expenditures		(216,450)	(137,306)	9,930	(36,520)	17,480
Beginning Fund Balance		<u>1,695,715</u>	<u>1,407,585</u>	<u>1,479,265</u>	<u>1,489,195</u>	<u>1,489,195</u>
Ending Fund Balance		<u>\$ 1,479,265</u>	<u>\$ 1,270,279</u>	<u>\$ 1,489,195</u>	<u>\$ 1,452,675</u>	<u>\$ 1,506,675</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parish Transportation - 123**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
<b>Revenues</b>						
IGR Operating - Public Works	1353					
Streets, Roadways, etc.	5700					
Federal Grants	431000	\$ 5,369	\$ -	\$ 33,468	\$ -	\$ -
Parish Road Funds	433020	350,895	325,000	350,000	350,000	350,000
Use of Money and Property	16					
Streets, Roadways, etc.	5700					
Interest Earnings	461000	-	-	-	-	-
<b>Total Revenues</b>		<u>356,264</u>	<u>325,000</u>	<u>383,468</u>	<u>350,000</u>	<u>350,000</u>
<b>Expenditures</b>						
Public Works	53					
Streets, Roadways, etc.	5700					
Maintenance Roads and Streets	526800	68,275	75,000	75,000	93,500	93,500
Road Materials- Gravel, Sand, Dirt, Shell, Asphalt	533100	216,277	150,000	150,000	200,000	200,000
Materials Cement and Pipes/Fittings	533400	47,100	50,000	50,000	50,000	50,000
Materials Lumber, Wood Products	533700		5,000	5,000	5,000	5,000
Materials Paint, Oils, Glass	533800		500	500	500	500
Materials Miscellaneous	533900	102	1,000	1,000	1,000	1,000
Capital Outlay - Public Works	5853					
Streets, Roadways, etc.	5700					
Infrastructure - other than buildings	563000	-	500,000	500,000	-	-
<b>Total Expenditures</b>		<u>331,754</u>	<u>781,500</u>	<u>781,500</u>	<u>350,000</u>	<u>350,000</u>
<b>Total Revenues VS Expenditures</b>		24,510	(456,500)	(398,032)	-	-
<b>Beginning Fund Balance</b>		<u>670,141</u>	<u>588,641</u>	<u>694,651</u>	<u>296,619</u>	<u>296,619</u>
<b>Ending Fund Balance</b>		<u>\$ 694,651</u>	<u>\$ 132,141</u>	<u>\$ 296,619</u>	<u>\$ 296,619</u>	<u>\$ 296,619</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
<b>Revenues</b>						
Property Taxes	1101					
Public Building Maintenance	5620					
Ad Valorem Taxes	411000	\$ 2,140,400	\$ 2,210,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000
Sales Taxes	1102					
Public Building Maintenance	5620					
General Sales and Use	412000	850,000	850,000	300,000	300,000	300,000
IGR Operating Safety	1352					
Public Building Maintenance	5620					
Federal Grants	431000	9,137		1,080		
FEES - General Government	1451					
Public Building Maintenance	5620					
Fees, Charges and Commissions for Services	440000		50	50		
FEES - Public Safety	1452					
Jail	5623					
Fees, Charges and Commissions for Services	440000	116	255	255		
FEES - Culture, Recreation & Tourism	1455					
Welcome Center - North Iberville	7255					
Fees, Charges and Commissions for Services	440000	82	125	125		
Use of Money and Property	16					
Public Building Maintenance	5620					
Interest Earnings	461000	877	1,000	35,000	40,000	40,000
Miscellaneous Revenues	17					
Financial Administration	4505					
Refunds of Expenditures	492000	-	-	325	-	-
<b>Total Revenues</b>		<u>3,000,612</u>	<u>3,061,430</u>	<u>3,036,835</u>	<u>3,040,000</u>	<u>3,040,000</u>
<b>Expenditures</b>						
General Government	51					
Public Defender	4120					
Utilities Electrical Light and Power	523100	158				
President, Chairman, etc.	4305					
Utilities	523000	3,481	3,000	3,000	3,000	3,000
Maintenance Grounds	526100	294	1,000	1,000	1,000	1,000
Maintenance Buildings	526200	2,027	10,000	10,000	10,000	10,000
Maint Srvcs (Contractual) Pest Control	527400	700	600	600	600	600
Professional Services	528000	9,120	2,000	2,000	2,000	2,000
Insurance and Surety Bonds	529000	2,276	2,400	2,400	2,400	2,400
Op Supplies - Janitorial	532420	1,029	800	800	800	800
Registrar of Voters	4405					
Utilities Electrical Light and Power	523100	168	150	150	150	150
Maintenance Buildings	526200	372	7,900	7,900	2,000	2,000
Insurance and Surety Bonds	529000	3,621	3,850	3,850	3,850	3,850
Office of Emergency Preparedness	5505					
Maintenance Buildings	526200	2,640				
Courthouse	5622					
Regular Salaries and Wages Regular	528756	528,756	575,551	575,551	570,927	570,927

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Regular Salaries and Wages Overtime	512200	18,879	25,000	25,000	25,000	25,000
Emp Benefits FICA or Supplemental Retirement	515100	12,999	16,715	16,715	16,900	16,900
Deferred Compensation	515150	16,555	16,555	16,555	14,636	14,636
Emp Benefits Retirement Contr.	515200	56,713	55,069	55,069	53,985	53,985
Emp Benefits - health Insurance	515300	57,600	64,800	64,800	57,600	57,600
Employee Benefits-Life & Disability	515310	810	810	810	720	720
Emp Benefits Worker's Comp	515400	48,256	53,074	53,074	52,644	52,644
Unemployment Insurance	515550	1,208	2,322	2,322	2,167	2,167
Utilities	523000	174,119	175,000	175,000	175,000	175,000
Utilities Electrical Light and Power	523100	803	750	750	750	750
Telephone	524200	4,959	5,000	5,000	5,000	5,000
Monitoring Services	524500	862	3,000	3,000	3,000	3,000
Maintenance Grounds	526100	19,348	16,500	60,000	15,000	15,000
Maintenance Buildings	526200	110,912	150,000	146,183	140,000	140,000
Maint Srvc (Contractual) Pest Control	527400	2,700	2,700	2,700	2,700	2,700
Professional Services	528000	195,648	17,394	17,394	15,000	15,000
Professional Srvc Accounting, Auditing,	528500	3,558	6,500	6,500	6,500	6,500
Insurance and Surety Bonds	529000	196,542	255,000	255,000	255,000	255,000
Insurance Auto Coverage	529300	9,305	9,847	9,847	10,000	10,000
Insurance Employee Liability Ins	529400	26,272	28,500	28,500	28,500	28,500
Office Supplies	531000	517	1,000	3,100	3,100	3,100
Op Supplies - Janitorial	532420	14,573	20,000	20,000	20,000	20,000
Op Supplies Food and Clothing	532500	7,713	7,500	7,500	7,500	7,500
Op Supplies Vehicle and Equipment	532700	9,982	10,000	10,000	10,000	10,000
Op Supplies - Fuel	532750	28,863	15,000	35,000	25,000	25,000
Small Tools and Equipment	534000	8,303	10,000	7,900	5,000	5,000
Travel Transportation, Mileage	541100					
Travel Convention, Seminar Registration	541400	50	100	100	100	100
Grants	576000	1,646		1,655		
Fixed Asset and Record Storage Building	5634					
Utilities	523000	3,679	4,200	8,000	6,000	6,000
Maintenance Buildings	526200	48,309	2,000	2,000	2,000	2,000
Maint Srvc (Contractual) Pest Control	527400		1,000	1,500	1,000	1,000
Insurance and Surety Bonds	529000	4,655	5,500	5,500	5,500	5,500
Veterans Memorial	7440					
Utilities Electrical Light and Power	523100	6,252	6,000	7,500	7,500	7,500
Maintenance Grounds	526100	11,374	15,000	40,000	15,000	15,000
Public Safety	52					
Building Inspection	5410					
Utilities	523000	14,625	15,000	15,000	15,000	15,000
Maintenance Buildings	526200	33,370	7,000	7,000	7,000	7,000
Maint Srvc (Contractual) Pest Control	527400	1,040	1,200	1,200	1,200	1,200
Professional Services	528000	1,875	2,000	2,000	2,000	2,000
Op Supplies - Janitorial	532420	1,381	1,500	1,500	1,500	1,500
Office of Emergency Preparedness	5505					
Utilities	523000	17,884	15,000	17,000	17,000	17,000
Maintenance Grounds	526100	140	100	500	500	500

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Maintenance Buildings	526200	9,402	5,500	20,000	5,500	5,500
Maint Srvc (Contractual) Pest Control	527400	600	1,000	1,000	1,000	1,000
Professional Services	528000	375	500	500	500	500
Jail	5623					
Utilities	523000	86,983	90,000	90,000	90,000	90,000
Utilities Gas	523200	14,610	15,000	15,000	15,000	15,000
Utilities Water	523300		1,000	1,000	1,000	1,000
Maintenance of Grounds	526100	2,129	100	100	100	100
Maintenance Buildings	526200	61,761	50,000	70,000	65,000	65,000
Maint Srvc (Contractual) Pest Control	527400	2,644	2,663	2,663	2,663	2,663
Insurance and Surety Bonds	529000	51,721	53,000	53,000	53,000	53,000
Op Supplies Jail Material and Supplies	531100	43,978	45,000	45,000	45,000	45,000
Substations	5624					
Utilities Electrical Light and Power	523100	15,154	10,000	15,000	15,000	15,000
Utilities Gas	523200	1,063	750	750	750	750
Utilities Water	523300	807	600	600	600	600
Utilities Sewer	523400	596	458	458	458	458
Maintenance Grounds	526100	12,153	10,000	10,000	10,000	10,000
Maintenance Buildings	526200	1,470	4,000	4,000	4,000	4,000
Maint Srvc (Contractual) Pest Control	527400	715	600	600	600	600
Insurance and Surety Bonds	529000	1,552	1,650	1,650	1,650	1,650
Flood Equipment Storage Building	5627					
Maintenance Buildings	526200	50	5,000	5,000	2,500	2,500
Public Works	53					
Paved Streets	5705					
Maintenance Grounds	526100					
Maintenance Buildings	526200	27,956	20,000	20,000	20,000	20,000
Professional Services	528000	2,932	3,000	3,000	3,000	3,000
Op- Supplies Fuel	532750					
Health and Welfare	54					
IARC Building	5629					
Maintenance of Grounds	526100	7,480	7,500	7,500	7,500	7,500
Maintenance Buildings	526200	4,182	3,000	4,500	3,000	3,000
Maint Srvc (Contractual) Pest Control	527400	200	300	300	300	300
Insurance and Surety Bonds	529000	5,689	6,000	6,000	6,000	6,000
Office Supplies	531000	525				
Health Unit	6015					
Regular Salaries and Wages Regular	512100	33,176	33,176	34,456	34,507	34,507
Regular Salaries and Wages Overtime	512200	933				
Emp Benefits FICA or Supplemental Retirement	515100	445	481	481	500	500
Emp Benefits Retirement Contributions	515200	4,178	4,147	3,985	4,313	4,313
Emp Benefits - Health Insurance	515300	7,200	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90	90
Emp Benefits Worker's Comp	515400	3,082	3,082	3,201	3,206	3,206
Unemployment Insurance	515550	79	155	81	155	155
Utilities	523000	17,852	18,000	18,000	18,000	18,000
Maintenance Grounds	526100	280	1,000	2,162	2,000	2,000

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Maintenance Buildings	526200	23,369	4,000	25,000	5,000	5,000
Maint Srvc (Contractual) Pest Control	527400	1,740	2,200	2,200	2,200	2,200
Maint Srvc (Contractual) Janitorial	527500	34,620	34,620	34,620	34,620	34,620
Insurance and Surety Bonds	529000	3,103	3,766	3,766	3,766	3,766
Op Supplies - Janitorial	532420	1,245	2,000	2,000	2,000	2,000
Op Supplies Food and Clothing	532500		1,000	1,000	1,000	1,000
Medical Services	6020					
Regular Salaries and Wages Regular	512100	44,928	44,928	46,647	46,717	46,717
Regular Salaries and Wages Overtime	512200	259				
Emp Benefits FICA or Supplemental Retirement	515100	553	651	603	677	677
Deferred Compensation	515150	1,797	1,797	1,866	1,869	1,869
Emp Benefits Retirement Contributions	515200	5,535	5,616	5,395	5,840	5,840
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90	90
Emp Benefits Worker's Comp	515400	4,174	4,174	4,333	4,340	4,340
Unemployment Insurance	515550	79	155	81	155	155
Telephone	524200	276	500	500	500	500
Monitoring Services	524500	215	250	250	250	250
Maintenance Grounds	526100	104	500	500	500	500
Maintenance Buildings	526200	1,333	2,000	2,000	2,000	2,000
Maint Srvc (Contractual) Pest Control	527400	775	1,100	1,100	1,100	1,100
Op Supplies - Janitorial	532420		200	200	200	200
Op Supplies Food and Clothing	532500	484	1,000	1,000	1,000	1,000
Op Supplies Vehicle and Equipment	532700	118	250	250	250	250
Small Tools and Equipment	534000	130	500	500	500	500
Animal Control	6045					
Utilities	523000	13,193	15,000	15,000	15,000	15,000
Maintenance Grounds	526100	384	2,000	2,000	2,000	2,000
Maintenance Buildings	526200	16,340	10,000	10,000	10,000	10,000
Maint Srvc (Contractual) Pest Control	527400	1,750	2,000	2,000	2,000	2,000
Professional Services	528000	12,098				
Insurance and Surety Bonds	529000	15,516	16,500	16,500	16,500	16,500
Op Supplies - Janitorial	532420	4,578	3,000	4,500	4,500	4,500
Programs for the Elderly	6115					
Publication of Legal Services	521100	123	200	200		
Utilities	523000	9,933	15,000	15,000	15,000	15,000
Telephone	524200	2,078	3,500	3,500	3,500	3,500
Maintenance Grounds	526100	9,386	15,000	15,000	15,000	15,000
Maintenance Buildings	526200	34,562	5,000	31,000	5,000	5,000
Maint Srvc (Contractual) Pest Control	527400	280	1,500	1,500	1,500	1,500
Professional Services	528000	23,010		15,000	15,000	15,000
Insurance and Surety Bonds	529000	33,102	34,500	34,500	34,500	34,500
Op Supplies - Janitorial	532420	4,549	10,000	5,000	5,000	5,000
Culture and Recreation	55					
Civic Center	5630					
Maintenance Grounds	526100					
Maintenance Buildings	526200	20,724	15,000	5,000	15,000	15,000

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Professional Services	528000	6,432		5,000		
Insurance and Surety Bonds	529000	21,206	22,500	22,500	22,500	22,500
Multipurpose Center	7045					
Utilities	523000	18,623	16,000	19,000	19,000	19,000
Utilities Gas	523200	1,226	1,000	1,000	1,000	1,000
Utilities Water	523300	841	2,000	2,000	2,000	2,000
Maintenance Grounds	526100	355	2,500	2,500	2,500	2,500
Maintenance Buildings	526200	27,365	25,000	25,000	25,000	25,000
Maint Srvc (Contractual) Pest Control	527400	2,100	2,500	2,500	2,500	2,500
Professional Services	528000	1,155	1,200	1,200	1,200	1,200
Insurance and Surety Bonds	529000	21,206	22,500	22,500	22,500	22,500
Op Supplies - Janitorial	532420	201	800	800	800	800
Rifle Range	7055					
Rentals of Equipment	525200					
Maintenance of Grounds	526100	16,085	15,600	26,000	20,000	20,000
Maintenance of Buildings	526200	11,210	5,000	5,000	5,000	5,000
Maint Srvc (Contractual) Pest Control	527400	2,905	3,500	3,500	3,500	3,500
Professional Services	528000	3,375	3,000	3,000	3,000	3,000
Op Supplies - Janitorial	532420	383	1,000	1,000	1,000	1,000
Small Tools and Equipment	534000		500	500	500	500
Tourism	7250					
Utilities	523000		3,000	3,000	3,000	3,000
Maintenance Buildings	526200		1,500	1,500	1,500	1,500
Maint Srvc (Contractual) Pest Control	527400		250	250	250	250
Insurance and Surety Bonds	529000		2,200	2,200	2,200	2,200
Op Supplies - Janitorial	532420		250	250	250	250
Welcome Center - North Iberville	7255					
Regular Salaries and Wages Regular	512100	40,682	40,643	42,236	42,266	42,266
Regular Salaries and Wages Overtime	512200	670				
Emp Benefits FICA or Supplemental Retirement	515100	550	589	575	613	613
Emp Benefits Retirement Contributions	515200	5,066	5,080	4,857	5,283	5,283
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90	90
Emp Benefits Worker's Comp	515400	3,779	3,776	3,924	3,926	3,926
Unemployment Insurance	515550	79	155	81	155	155
Utilities	523000	6,471	7,500	7,500	7,500	7,500
Telephone	524200	276	500	500	500	500
Rental Equipment	525200	1,484				
Maintenance Grounds	526100	2,633	2,500	5,000	5,000	5,000
Maintenance Buildings	526200	6,927	3,000	8,000	8,000	8,000
Maint Srvc (Contractual) Pest Control	527400	2,240	2,200	2,200	2,200	2,200
Professional Services	528000	7,736	2,000	2,000	2,000	2,000
Insurance and Surety Bonds	529000	13,448	14,500	14,500	14,500	14,500
Op Supplies - Janitorial	532420	1,899	2,000	2,000	2,000	2,000
Op Supplies Food and Clothing	532500	923	1,750	1,750	1,750	1,750
Op Supplies - Fuel	532750	104	500	500	500	500
Small Tools and Equipment	534000	81	300	300	300	300



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
North Iberville Community Center	7260					
Utilities	523000	12,415	12,000	12,000	12,000	12,000
Water	523300		500	500	500	500
Telephone	524200		2,400	2,400	2,400	2,400
Rentals Equipment	525200					
Maintenance Grounds	526100	3,236	2,300	2,300	2,300	2,300
Maintenance Buildings	526200	15,237	8,000	50,000	8,000	8,000
Maint Srvcs (Contractual) Pest Control	527400	950	950	950	950	950
Professional Services	528000	4,239				
Insurance and Surety Bonds	529000	12,413	15,065	15,065	15,065	15,065
Op Supplies - Janitorial	532420	1,140	500	500	500	500
Economic Development	56					
Agriculture Building	5631					
Regular Salaries and Wages Regular	512100	28,845	36,000	31,371	37,080	37,080
Emp Benefits FICA or Supplemental Retirement	515100	2,207	2,754	2,754	2,837	2,837
Emp Benefits Worker's Comp	515400	2,657	3,344	2,914	3,445	3,445
Unemployment Insurance	515550	161	310	473	310	310
Utilities	523000	7,801	8,000	8,000	8,000	8,000
Maintenance Grounds	526100	5,933	5,000	5,000	5,000	5,000
Maintenance Buildings	526200	4,957	11,000	11,000	11,000	11,000
Maint Srvcs (Contractual) Pest Control	527400	600	700	700	700	700
Insurance and Surety Bonds	529000	5,689	6,000	6,000	6,000	6,000
Op Supplies - Janitorial	532420	369	500	500	500	500
Capital Outlay - General Government	5851					
Courthouse	5622					
Acquisition of Equipment	565000		70,000	70,000	50,000	50,000
Capital Outlay - Public Safety	5852					
Jail	5623					
Acquisition of Equipment	565000					
Building and System	565200					
Capital Outlay - Health and Welfare	5854					
IARC Bulding	5629					
Acquisition of Equipment	565000			26,500		
Capital Outlay - Culture & Recreation	5855					
Civic Center	5630					
Building and System	565200		50,000	-		
Welcome Center - North Iberville	7255					
Building and System	565200	50,179	-	-	-	-
Total Expenditures		<u>2,882,730</u>	<u>2,782,942</u>	<u>3,011,843</u>	<u>2,743,665</u>	<u>2,743,665</u>
Total Revenues VS Expenditures		117,882	278,488	24,992	296,335	296,335
Beginning Fund Balance		<u>3,644,313</u>	<u>3,728,816</u>	<u>3,762,195</u>	<u>3,787,187</u>	<u>3,787,187</u>
Ending Fund Balance		<u>\$ 3,762,195</u>	<u>\$ 4,007,304</u>	<u>\$ 3,787,187</u>	<u>\$ 4,083,522</u>	<u>\$ 4,083,522</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Vehicle and Equipment Replacement Fund - 128**  
 2023 Budget

128

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Sales Tax	1102					
Public Works	5600					
General Sales and Use	412000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Sale of Fixed Assets	24					
Public Works	5600					
Proceeds from Sale of Assets	491200	186,336	-	17,500	-	-
Total Revenues		<u>636,336</u>	<u>450,000</u>	<u>467,500</u>	<u>450,000</u>	<u>450,000</u>
Expenditures						
Public Works	53					
Public Works	5600					
Professional Services	528000	31,200				
Capital Outlay - Public Works	5853					
Public Works	5600					
Acquisition of Equipment	565000	821,300	700,000	1,000,000	450,000	450,000
Total Expenditures		<u>852,500</u>	<u>700,000</u>	<u>1,000,000</u>	<u>450,000</u>	<u>450,000</u>
Total Revenues VS Expenditures		(216,164)	(250,000)	(532,500)	-	-
Beginning Fund Balance		<u>772,171</u>	<u>412,171</u>	<u>556,007</u>	<u>23,507</u>	<u>23,507</u>
Ending Fund Balance		<u>\$ 556,007</u>	<u>\$ 162,171</u>	<u>\$ 23,507</u>	<u>\$ 23,507</u>	<u>\$ 23,507</u>

**Iberville Parish Council**

Plaquemine, Louisiana

**Sales Tax Roads - 129**

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Sales Taxes	1102					
Paved Streets	5705					
General Sales and Use	412000	\$ 2,815,404	\$ 2,650,000	\$ 3,200,000	\$ 2,850,000	\$ 2,850,000
IGR Operating - Public Works	1353					
Paved Streets	5705					
Federal Grants	431000	68,278		\$ 34,321		
Local Grants	434500	205				
Fees - Public Works	1453					
Paved Streets	5705					
Fees, Charges and Commissions for Services	440000	363		100		
Use of Money and Property	16					
Paved Streets	5705					
Interest Earnings	461000		2,000	97,725	120,000	120,000
Miscellaneous Revenues	17					
Paved Streets	5705					
Fuel - Refund of Expenditure	413020	367,383	300,000	575,000	400,000	400,000
Refunds of Expenditures	492000	69,347	25,000	35,214	25,000	25,000
Sale of Fixed Assets	24					
Paved Streets	5705					
Proceeds from Sale of Assets	491200	8,366	-	378	-	-
Total Revenues		<u>3,329,346</u>	<u>2,977,000</u>	<u>3,942,738</u>	<u>3,395,000</u>	<u>3,395,000</u>
Expenditures						
Public Works	53					
Paved Streets	5705					
Regular Salaries and Wages Regular	512100	830,437	850,000	935,926	891,755	891,755
Regular Salaries and Wages Overtime	512200	166,984				
Other Salaries and Wages Student	513100	540			156,000	156,000
Emp Benefits FICA or Supplemental Retirement	515100	20,024	8,052	19,000	15,270	15,270
Deferred Compensation	515150	44,388	51,104	41,065	36,276	36,276
Emp Benefits Retirement Contributions	515200	110,838	89,177	106,735	106,654	106,654
Emp Benefits - health Insurance	515300	91,367	90,000	82,922	88,500	88,500
Employee Benefits - Life & Disability	515310	1,497	1,485	1,514	1,530	1,530
Emp Benefits Worker's Comp	515400	104,883	53,188	110,116	84,256	84,256
Unemployment Insurance	515550	1,636	2,631	2,016	2,941	2,941
Publication-of Legal-Notices	521100	1,828	500	500		
Utilities	523000	34,944	40,000	40,000	40,000	40,000
Utilities Gas	523200	14,085	15,000	15,000	15,000	15,000
Postage and Box Rent	524100	3	100	100	100	100
Telephone	524200	7,580	8,000	8,000	8,000	8,000
Pager, Messenger, & Delivery Service	524300		400	400	400	400
Radio and Television Services	524400	1,147	1,000	1,000	1,000	1,000
Monitoring Services	524500	3,486	5,000	15,000	15,000	15,000
Rentals	525000	8,400	8,400	8,400	8,400	8,400
Rentals Equipment	525200	343	5,600	5,600	5,600	5,600

**Iberville Parish Council**

Plaquemine, Louisiana

**Sales Tax Roads - 129**

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Maintenance Buildings	526200		500	500	500	500
Maint Srvcs (Contractual) Pest Control	527400	1,650	2,500	2,500	2,500	2,500
Maint Srvcs(Contractual)Office machines	527700					
Professional Services	528000	125,578	300,000	175,000	175,000	175,000
Professional Srvcs Medical and Dental	528100					
Professional Srvcs Accounting, Auditing,	528500	4,143	5,000	5,500	5,500	5,500
Insurance and Surety Bonds	529000	28,964	29,000	29,000	29,000	29,000
Insurance Auto Coverage	529300	39,409	40,000	40,000	40,000	40,000
Insurance Employee Liability Insurance	529400	100,711	102,000	102,000	102,000	102,000
Office Supplies	531000	2,898	8,000	8,000	8,000	8,000
Op Supplies Medical, Drugs	532200	946	11,500	1,000	1,000	1,000
Op Supplies - Janitorial	532420	7,158	4,000	7,500	7,500	7,500
Op Supplies Food and Clothing	532500	18,912	22,000	22,000	22,000	22,000
Op Supplies Maintenance of Buildings and	532600	6,370	12,800	12,800	12,800	12,800
Op Supplies Vehicle and Equipment	532700	167,260	194,000	194,000	194,000	194,000
Op Supplies - Fuel	532750	442,147	300,000	765,000	500,000	500,000
Materials Cement and Pipes/Fittings	533400	6,704	10,000	10,000	10,000	10,000
Materials Lumber, Wood Products	533700	1,786	3,000	3,000	3,000	3,000
Materials Miscellaneous	533900	3,713	4,000	4,000	4,000	4,000
Small Tools and Equipment	534000	17,237	16,000	16,000	16,000	16,000
Miscellaneous	533900	480				
Travel Convention, Seminar Reg.	541400	75	2,250	2,500	2,500	2,500
Infrastructure - other than buildings	563000	2,965				
Books, Publications, and Library Materials	569000	114				
CDL License and Physicals	574300		500	500	500	500
Bridges, Viaducts and Grade Separation	5720					
Utilities Electrical Light and Power	523100	43,854	42,000	42,000	42,000	42,000
Rentals Buildings	525100	476	100	100	100	100
Capital Outlay - Public Works	5853					
Paved Streets	5705					
Acquisition of Land	561000	2,000				
Infrastructure - other than buildings	563000	2,618,916	2,000,000	1,800,000	1,000,000	1,000,000
Acquisition of Equipment	565000	100,311	250,000	255,000	100,000	100,000
Building and System	565200	-	-	-	-	-
Total Expenditures		<u>5,189,187</u>	<u>4,588,787</u>	<u>4,891,194</u>	<u>3,754,582</u>	<u>3,754,582</u>
Total Revenues VS Expenditures		(1,859,841)	(1,611,787)	(948,456)	(359,582)	(359,582)
Beginning Fund Balance		<u>7,517,356</u>	<u>4,739,856</u>	<u>5,657,515</u>	<u>4,709,059</u>	<u>4,709,059</u>
Ending Fund Balance		<u>\$ 5,657,515</u>	<u>\$ 3,128,069</u>	<u>\$ 4,709,059</u>	<u>\$ 4,349,477</u>	<u>\$ 4,349,477</u>

**Iberville Parish Council**

Plaquemine, Louisiana

**Solid Waste Fund - 130**

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Sales Taxes	1102					
Waste Collection	5865					
General Sales and Use	412000	\$ 4,670,063	\$ 4,200,000	\$ 5,300,000	\$ 4,500,000	\$ 4,500,000
IGR Operating - Public Works	1353					
Waste Collection	5865					
Federal Grants	431000	314,192		4,142		
Fees Public Works	1453					
Waste Collection	5865					
Demolition Services	423007			8,095		
Fees, Charges and Commissions for Services	440000	9,911	7,000	5,000		
Use of Money and Property	16					
Waste Collection	5865					
Interest Earnings	461000	4,572	2,000	125,683	130,000	130,000
Miscellaneous Revenues	17					
Waste Collection	5865					
Refunds of Expenditures	492000		2,000	2,000		
Sale of Scrap Metal	492400	6,874	2,000	3,050	2,000	2,000
Sale of Fixed Assets	24					
Waste Collection	5865					
Proceeds from Sale of Fixed Assets	491200	-	-	7,778	-	-
Total Revenues		<u>5,005,612</u>	<u>4,213,000</u>	<u>5,455,748</u>	<u>4,632,000</u>	<u>4,632,000</u>
Expenditures						
Public Works	53					
Waste Collection	5865					
Regular Salaries and Wages Regular	512100	143,182	155,000	241,842	322,546	322,546
Regular Salaries and Wages Overtime	512200	14,299		25,000		
Emp Benefits FICA or Supplemental Retirement	515100	2,219	2,137	3,726	4,677	4,677
Deferred Compensation	515150	7,200	7,200	7,200	7,200	7,200
Emp Benefits Retirement Cont.	515200	19,291	18,418	30,136	40,318	40,318
Emp Benefits - health Insurance	515300	14,400	14,400	23,854	28,800	28,800
Employee Benefits-Life & Disability	515310	263	270	412	540	540
Emp Benefits Worker's Comp	515400	5,384	6,152	13,829	17,697	17,697
Unemployment Insurance	515550	198	464	326	929	929
Miscellaneous	519900		200	25,000		
Utilities	523000	2,777	2,000	2,000	2,000	2,000
Solid Waste Residential	523505	1,997,709	2,060,000	2,190,000	2,250,000	2,250,000
Solid Waste Residential Boom Srvc	523506	1,019,385	1,087,024	282,000		
Solid Waste Recycling	523510	43,088	55,000	55,000	55,000	55,000
Solid Waste Governmental Bldgs.	523530	460,138	300,000	317,000	320,000	320,000
Postage Box and Rent	524100	49	150	150	150	150
Telephone	524200	1,374	3,000	3,000	3,000	3,000
Monitoring Services	524500	2,715	2,600	2,600	2,600	2,600
Rentals Buildings	525100	9,000	6,000	9,000	9,000	9,000
Maintenance Grounds	526100	1,801	1,500	2,115	2,115	2,115

**Iberville Parish Council**

Plaquemine, Louisiana

**Solid Waste Fund - 130**

2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Maintenance Buildings	526200	4,532	5,500	10,500	5,500	5,500
Professional Services	528000	260,042	700	10,000	10,000	10,000
Professional Svcs Accounting, Auditing,	528500	5,440	5,500	8,300	8,300	8,300
Miscellaneous Contractual Service	528900	75,875	110,000	150,000	150,000	150,000
Insurance Auto Coverage	529300	8,757	9,300	9,300	9,300	9,300
Insurance Employee Liability Ins	529400	8,757	9,500	9,500	9,500	9,500
Office Supplies	531000	803	3,500	1,000	1,000	1,000
Op Supplies - Janitorial	532420	818	1,000	1,000	2,500	2,500
Op Supplies Food and Clothing	532500	32,440	45,000	32,600	32,600	32,600
Op Supplies Vehicle and Equipment	532700	63,665	45,000	60,000	60,000	60,000
Op Supplies - Fuel	532750	20,428	28,000	75,000	75,000	75,000
Materials Miscellaneous	533900	3,727	23,500	14,600	14,600	14,600
Small Tools and Equipment	534000	176	6,000	3,885	3,885	3,885
Travel Transportation, Mileage	541100		1,100	1,100	1,100	1,100
Travel Convention, Seminar Reg.	541400		1,100	1,100	1,100	1,100
Bank Service Charges	556000	5	10	10	10	10
Marinas	7100					
Solid Waste Mini Dumps	523520			26,000	26,000	26,000
Capital Outlay - Public Works	5853					
Waste Collection	5865					
Acquisition of Equipment	565000	49,875	50,000	450,000	250,000	250,000
Building and System	565200	-	-	-	-	-
Total Expenditures		<u>4,279,812</u>	<u>4,066,225</u>	<u>4,098,085</u>	<u>3,726,967</u>	<u>3,726,967</u>
 Total Revenues VS Expenditures		725,800	146,775	1,357,663	905,033	905,033
Beginning Fund Balance		<u>9,200,800</u>	<u>9,158,595</u>	<u>9,926,600</u>	<u>11,284,263</u>	<u>11,284,263</u>
 Ending Fund Balance		<u>\$ 9,926,600</u>	<u>\$ 9,305,370</u>	<u>\$ 11,284,263</u>	<u>\$ 12,189,296</u>	<u>\$ 12,189,296</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Fire District #2 (Bayou Blue) - 140**  
**2023 Budget**

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
<b>Revenues</b>						
Property Taxes	1101					
Fire Protection	5200					
Ad Valorem Taxes	411000	\$ 86,525	\$ 80,000	\$ 85,000	\$ 85,000	\$ 85,000
Sales Taxes	1102					
Fire Protection	5200					
General Sales and Use	412000	192,792	185,000	220,000	190,000	190,000
IGR Operating Public Safety	1352					
Fire Protection	5200					
Insurance Tax	433540	5,175	5,200	8,618	8,600	8,600
Use of Money and Property	16					
Fire Protection	5200					
Interest Earnings	461000	274	-	18,500	20,000	20,000
<b>Total Revenues</b>		<u>284,766</u>	<u>270,200</u>	<u>332,118</u>	<u>303,600</u>	<u>303,600</u>
<b>Expenditures</b>						
Public Safety	52					
Fire Protection	5200					
Subscriptions - Information Technology	521300	1,832	2,163	2,163	2,490	2,490
Communications	524000	3,000	3,000	3,000	3,000	3,000
Monitoring Services	524500	2,154	5,680	5,680	6,532	6,532
Maintenance Autos, Trucks, Machinery and	526400	68,370	15,141	41,559	30,000	30,000
Professional Services	528000	1,103	1,000	3,000	1,120	1,120
Professional Svcs Accounting, Auditing,	528500	315	326	326	350	350
Insurance and Surety Bonds	529000	3,421	3,700	3,700	4,200	4,200
Insurance Auto Coverage	529300	37,356	38,500	38,500	40,000	40,000
Insurance Employee Liability Ins	529400	5,747	6,500	6,500	7,150	7,150
Office Supplies	531000	643	541			
Op Supplies Operating Supplies	532000			541	1,000	1,000
Op Supplies Medical, Drugs	532200		3,465	3,465	4,200	4,200
Op Supplies Food and Clothing	532500	216	8,820	820	10,235	10,235
Op Supplies Maintenance of Buildings and	532600		14,700	7,139	16,800	16,800
Op Supplies Vehicle and Equipment	532700	1,513	23,152	13,152	30,000	30,000
Op Supplies - Fuel	532750	5,629	5,250	5,250	7,000	7,000
Small Tools and Equipment	534000		7,350	2,350	8,625	8,625
Travel Convention, Seminar Reg.	541400	2,850	4,418	4,418	5,175	5,175
Grants	576000	65		61	100	100
Bayou Blue FD-Main (22525 Hwy 386, Groose	5241					
Utilities Electrical Light and Power	523100	1,407	2,000	2,000	2,500	2,500
Utilities Gas	523200	1,345	1,500	1,500	2,000	2,000
Utilities Water	523300	237	525	525	600	600
Telephone	524200	1,956	5,410	5,410	6,000	6,000
Maintenance Grounds	526100	2,664		4,000	5,000	5,000
Maintenance Buildings	526200	900	1,675	1,675	2,000	2,000
Professional Services	528000	6,345	5,000	5,000	6,325	6,325
Bayou Blue FD-Intracoastal (275550 Intracoastal	5242					

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Fire District #2 (Bayou Blue) - 140**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Utilities Electrical Light and Power	523100	1,245	1,987	1,987	2,500	2,500
Utilities Gas	523200	1,065	915	915	1,500	1,500
Utilities Water	523300	231	315	315	500	500
Maintenance Grounds	526100	920	1,512	4,012	6,000	6,000
Maintenance Buildings	526200	1,050	1,050	1,050	2,000	2,000
Professional Services	528000	3,038	1,500	1,500	2,000	2,000
Op Supplies Maintenance of Buildings and	532600	600	1,050	1,050	2,000	2,000
Capital Outlay - Public Safety	5852					
Fire Protection	5200					
Acquisition of Equipment	565000	-	15,750	15,750	18,400	18,400
Total Expenditures		<u>157,217</u>	<u>183,895</u>	<u>188,313</u>	<u>237,302</u>	<u>237,302</u>
Total Revenues VS Expenditures		127,549	86,305	143,805	66,298	66,298
Beginning Fund Balance		<u>1,404,781</u>	<u>1,435,043</u>	<u>1,532,330</u>	<u>1,676,135</u>	<u>1,676,135</u>
Ending Fund Balance		<u>\$ 1,532,330</u>	<u>\$ 1,521,348</u>	<u>\$ 1,676,135</u>	<u>\$ 1,742,433</u>	<u>\$ 1,742,433</u>



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Iberville Medical Complex CDBG - 142**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
FEES - Health & Human Services	1454					
Medical Services	6020					
Rents	464000	\$ 1,785,707	\$ 1,803,564	\$ 1,803,564	\$ 1,850,000	\$ 1,850,000
Use of Money and Property	16					
Medical Services	6020					
Interest Earnings	461000	2,743	2,000	50,000	50,000	50,000
Total Revenues		<u>1,788,450</u>	<u>1,805,564</u>	<u>1,853,564</u>	<u>1,900,000</u>	<u>1,900,000</u>
Expenditures						
Health and Welfare	54					
Medical Services	6020					
Regular Salaries and Wages Regular	512100	47,216	47,216	49,036	54,020	54,020
Emp Benefits FICA or Supplemental Retirement	515100	3,380	3,612	3,612	4,132	4,132
Deferred Compensation	515150	1,950	1,950	1,950	1,950	1,950
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200	7,200
Employee Benefits-Life & Disability	515310	90	90	90	90	90
Emp Benefits Worker's Comp	515400	283	331	294	324	324
Unemployment Insurance	515550	79	155	81	155	155
Utilities	523000	2,892				
Utilities Water	523300	2,117		30,000	3,000	3,000
Postage and Box Rent	524100	212				
Telephone	524200	6,286	7,000	7,000	7,000	7,000
Rentals Buildings	525100	30,688	31,300	31,300	35,000	35,000
Maintenance Grounds	526100	48,853	15,000	30,000	20,000	20,000
Maintenance Buildings	526200	133,399	20,000	40,000	20,000	20,000
Professional Services	528000	8,409	8,000	8,000	8,000	8,000
Professional Srvc Accounting, Auditing, Bookkeeping	528500	2,045	3,800	3,800	3,800	3,800
Miscellaneous Contractual Service	528900	6,037	5,000	20,000	20,000	20,000
Insurance and Surety Bonds	529000	5,689	6,500	6,500	6,500	6,500
Office Supplies	531000	529	1,500	1,500	1,500	1,500
Op Supplies - Janitorial	532420	351	200	200	200	200
Op Supplies Food and Clothing	532500	438	600	600	600	600
Op Supplies Vehicle and Equipment	532700	1,178	2,000	2,000	2,000	2,000
Small Tools and Equipment	534000	872	5,000	5,000	5,000	5,000
Medical Assistance	576010	156,640	225,000	225,000	225,000	225,000
Capital Outlay Health and Welfare	5854					
Medical Services	6020					
Building and System	565200	603,965	200,000	1,150,000	200,000	200,000
Acquisition of Buildings	568000					
Debt Service Principal	59					
Medical Services	6020					
Long-Term Debt Redeemed	551000	258,102	258,102	258,102	258,102	258,102
Total Expenditures		<u>1,328,900</u>	<u>849,556</u>	<u>1,881,265</u>	<u>883,573</u>	<u>883,573</u>
Total Revenues VS Expenditures		459,550	956,008	(27,701)	1,016,427	1,016,427
Beginning Fund Balance		<u>3,785,986</u>	<u>4,078,669</u>	<u>4,245,536</u>	<u>4,217,835</u>	<u>4,217,835</u>
Ending Fund Balance		<u>\$ 4,245,536</u>	<u>\$ 5,034,677</u>	<u>\$ 4,217,835</u>	<u>\$ 5,234,262</u>	<u>\$ 5,234,262</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**American Rescue Plan Act- 145**  
 2023 Budget

2021 Actual 2022 Original 2022 Revised 2023 Request 2023 Budget

Revenues					
IGR - Operating - General Government	1351				
American Recovery Act Plan	6151				
Federal Grants	431000	\$ -	\$ 3,157,441	\$ 2,400,000	\$ 3,950,000
Total Revenues		<u>\$ -</u>	<u>\$ 3,157,441</u>	<u>\$ 2,400,000</u>	<u>\$ 3,950,000</u>
Expenditures					
Capital Outlay - Public Works	5853				
General Government	5622				
Infrastructure	563000		5,814,881	1,700,000	3,650,000
Water	5920				
Infrastructure- other than buildings	563000	<u>-</u>	<u>-</u>	<u>700,000</u>	<u>300,000</u>
Total Expenditures		<u>-</u>	<u>5,814,881</u>	<u>2,400,000</u>	<u>3,950,000</u>
Total Revenues VS Expenditures		-	(2,657,440)	-	-
Beginning Fund Balance		<u>-</u>	<u>2,657,440</u>	<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Community Service Block Grant - 146**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
<b>Revenues</b>						
IGR Operating - Public Health	1354					
Community Services Block Grant Administration	6130					
Federal Grants	431000	\$ 97,966	\$ 109,000	\$ 109,000	\$ 110,000	\$ 110,000
Cares Act	6137					
Federal Grants	431000	\$ 78,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>		<u>175,966</u>	<u>109,000</u>	<u>109,000</u>	<u>110,000</u>	<u>110,000</u>
<b>Expenditures</b>						
Health and Welfare	54					
Community Services Block Grant Program	6131					
Food Voucher	576002	200	2,000	2,000	2,000	2,000
Utility Assistance	576028	97,468	100,000	100,000	100,000	100,000
General Assistance	576029	298	7,000	7,000	8,000	8,000
Cares Act	6137					
General Assistance	576029	78,000	-	-	-	-
<b>Total Expenditures</b>		<u>175,966</u>	<u>109,000</u>	<u>109,000</u>	<u>110,000</u>	<u>110,000</u>
<b>Total Revenues VS Expenditures</b>		-	-	-	-	-
<b>Beginning Fund Balance</b>		<u>4,858</u>	<u>4,858</u>	<u>4,858</u>	<u>4,858</u>	<u>4,858</u>
<b>Ending Fund Balance</b>		<u>\$ 4,858</u>	<u>\$ 4,858</u>	<u>\$ 4,858</u>	<u>\$ 4,858</u>	<u>\$ 4,858</u>

**Iberville Parish Council**

Plaquemine, Louisiana

**Emergency 911 - 150**

2023 Budget

2021 Actual 2022 Original 2022 Revised 2023 Request 2023 Budget

Revenues

Sales Taxes	1102						
911	5533						
General Sales and Use	412000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
IGR Operating Public Safety	1352						
911	5533						
Federal Grants	431000	4,411					
FEES - Public Safety	1452						
911	5533						
Fees for Recording Legal Documents	441020		25	25			
Fees for Certified Copies of Documents	441030						
911 telephone fees - Regular	442001	110,082	115,000	115,000	115,000	115,000	115,000
911-wireless	5534						
911 Fees - Restricted	442002	390,741	380,000	380,000	380,000	380,000	380,000
Miscellaneous Revenues	17						
911	5533						
Refunds of Expenditures	492000	15,000	15,000	15,000	15,000	15,000	15,000
Total Revenues		<u>820,234</u>	<u>810,025</u>	<u>810,025</u>	<u>810,000</u>	<u>810,000</u>	<u>810,000</u>

Expenditures

Public Safety	52						
911	5533						
Regular Salaries and Wages Regular	512100	404,578	475,000	475,000	512,009	512,009	512,009
Regular Salaries and Wages Overtime	512200	71,415					
Emp Benefits FICA or Supplemental Retirement	515100	6,790	6,554	6,554	7,424	7,424	7,424
Deferred Compensation	515150	6,881	7,401	7,401	5,889	5,889	5,889
Emp Benefits Retirement Contributions	515200	57,384	55,810	55,810	63,165	63,165	63,165
Emp Benefits - health Insurance	515300	50,400	57,600	57,600	57,600	57,600	57,600
Employee Benefits-Life & Disability	515310	991	990	990	990	990	990
Emp Benefits Worker's Comp	515400	2,772	3,164	3,164	3,072	3,072	3,072
Unemployment Compensation	515500						
Unemployment Insurance	515550	1,128	1,702	1,702	1,703	1,703	1,703
Postage and Box Rent	524100	6	150	150	150	150	150
Telephone	524200	131,335	80,000	175,000	145,000	145,000	145,000
Pager, Messenger & Delivery Service	524300		500	500	500	500	500
Radio and Television Services	524400		400	400	400	400	400
Maintenance Services (Contractual)	527000	55,778	65,000	65,000	65,000	65,000	65,000
Professional Services	528000	5,337	6,000	6,000	6,000	6,000	6,000
Professional Svcs Accounting, Auditing,	528500	950	1,000	1,000	1,000	1,000	1,000
Miscellaneous Contractual Service	528900		3,600	3,600	3,600	3,600	3,600
Insurance Employee Liability Insurance	529400	21,894	22,500	22,500	22,500	22,500	22,500
Office Supplies	531000	4,191	5,000	5,000	5,000	5,000	5,000
Op Supplies Food and Clothing	532500	846	4,000	4,000	4,000	4,000	4,000
Op Supplies Vehicle and Equipment	532700				550	550	550
Op Supplies Fuel	532750				500	500	500
Op Supplies Miscellaneous	532900	4,473	500	500	500	500	500

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Emergency 911 - 150**  
 2023 Budget

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Miscellaneous	539900	994			
Travel Transportation, Mileage	541100		500	500	500
Travel Convention, Seminar Reg.	541400		1,250	1,250	1,250
Capital Outlay - Public Safety	5852				
911	5533				
Acquisition of Equipment	565000	9,953	25,000	200,000	25,000
<b>Total Expenditures</b>	<u>838,096</u>	<u>823,621</u>	<u>1,093,621</u>	<u>933,302</u>	<u>933,302</u>
<b>Total Revenues VS Expenditures</b>	(17,862)	(13,596)	(283,596)	(123,302)	(123,302)
<b>Beginning Fund Balance</b>	<u>804,368</u>	<u>794,792</u>	<u>786,506</u>	<u>502,910</u>	<u>502,910</u>
<b>Ending Fund Balance</b>	<u>\$ 786,506</u>	<u>\$ 781,196</u>	<u>\$ 502,910</u>	<u>\$ 379,608</u>	<u>\$ 379,608</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Section 8 Housing Fund - 152**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
<b>Revenues</b>						
IGR Operating Hud Housing Assistance Payments	1361					
Cares Act	6137					
Federal Grants	431000	\$ -	\$ -	\$ -	\$ -	\$ -
Public Housing	7455					
Federal Grants	431000	149,010	130,750	160,000	160,000	160,000
Miscellaneous Revenues	17					
Public Housing	7455					
Refunds of Expenditures	492000	33,529	23,500	36,000	36,000	36,000
<b>Total Revenues</b>		<u>182,539</u>	<u>154,250</u>	<u>196,000</u>	<u>196,000</u>	<u>196,000</u>
<b>Expenditures</b>						
Housing Assistance Payments	61					
Cares Act	6137					
Office of Community Services Admin Fee	528510	1,388				
Administrative Fee	528520	6,214				
Public Housing	7455					
Publication of Legal Notices	521100		400	400	400	400
Professional Srvc Accounting, Auditing,	528500	190	2,500	2,500	2,500	2,500
Office of Community Services Admin Fee	528510	358	2,000	2,000	2,000	2,000
Administrative Fee	528520	9,482	15,000	15,000	15,000	15,000
Bank Service Charges	55600					
Rent Assistance	576020	174,896	134,350	176,100	176,100	176,100
<b>Total Expenditures</b>		<u>192,528</u>	<u>154,250</u>	<u>196,000</u>	<u>196,000</u>	<u>196,000</u>
<b>Total Revenues VS Expenditures</b>		(9,989)	-	-	-	-
<b>Beginning Fund Balance</b>		<u>29,605</u>	<u>29,605</u>	<u>19,616</u>	<u>19,616</u>	<u>19,616</u>
<b>Ending Fund Balance</b>		<u>\$ 19,616</u>	<u>\$ 29,605</u>	<u>\$ 19,616</u>	<u>\$ 19,616</u>	<u>\$ 19,616</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Disaster Relief Fund -153**  
 2023 Budget

		<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues						
Igr Operating- Public Health	1354					
Natural Disaster Relief	5649					
Federal Grants	431000	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues	17					
Natural Disaster Relief	5649					
Gifts and Donations	473000	30,000	-	-	-	-
Total Revenues		<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Health and Welfare	54					
Natural Disaster Relief	5649					
General Assistance	576029		109,534	-	109,534	109,534
Capital Outlay- Health and Welfare	5854					
Natural Disaster Relief	5649					
Acquisition of Equipment	565000	-	-	-	-	-
Total Expenditures		<u>-</u>	<u>109,534</u>	<u>-</u>	<u>109,534</u>	<u>109,534</u>
Total Revenues VS Expenditures		30,000	(109,534)	-	(109,534)	(109,534)
Beginning Fund Balance		<u>79,534</u>	<u>109,534</u>	<u>109,534</u>	<u>109,534</u>	<u>109,534</u>
Ending Fund Balance		<u>\$ 109,534</u>	<u>\$ -</u>	<u>\$ 109,534</u>	<u>\$ -</u>	<u>\$ -</u>



**REVENUES**

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

*General Sales and Use Tax*

\$200,000 is budgeted pursuant to an agreement 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 2023 will require a budget amendment.

**Drainage Maintenance Fund:**

*Ad Valorem Taxes*

The Assessor's Office provides the tax roll information. For the coming year, we are expecting a slight increase in taxes because of property valuation.

**Parks and Recreation:**

*Ad Valorem Taxes*

The Assessor's Office provides the tax roll information. For the coming year, we are expecting a slight increase in taxes because of property valuation.

**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 the end of the year.

**Visitor Enterprise Fund:**

*Hotel Motel Tax*

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

*State Grants*

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

*Transfers in from the General Fund*

Hotel/Motel tax alone does not cover the Visitor Enterprise Fund. We have budgeted \$300,000 transferred in from the General Fund to cover expenditures.





**Substance Abuse Center:**

*Federal Grants*

Iberville Parish receives state fiscal year grant of \$25,000 for treatment. 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 \$18,000 has been budgeted for 2023; court support is budgeted to the extent collected. The Louisiana Supreme Court governs the drug court money.

**Fire District #1 (East Side):**

*Ad Valorem Taxes*

The Assessor's Office provides the tax roll information. For the coming year, we are expecting a slight increase in taxes because of 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*

The Assessor's Office provides the tax roll information. For the coming year, we are expecting a slight increase in taxes because of property valuation.

*General Sales and Use Taxes*

We have dedicated \$300,000 for 2023 - 1% Sales and Use tax to the maintenance of Iberville Parish public buildings.

**Vehicle and Equipment Replacement Fund:**

*General Sales and Use Taxes*

The revenue transferred in from the Capital Improvement Fund supports this fund. We have budgeted a total of \$450,000 in Sales Tax Revenue for 2023.

**Iberville Parish Solid Waste:**

*General Sales and Use Taxes*

\$4,500,000 is budgeted for Sales and Use tax collections for 2023.

**Fire District #2 (Bayou Blue):**

*Ad Valorem Taxes*

The Assessor's Office provides the tax roll information. For the coming year, we are expecting a slight increase in taxes because of property valuation.



**Iberville Medical Complex CDBG:**

*Rents*

Rental revenue from Ochsner pursuant to our contractual agreement for the operation of this facility. These revenues are considered federal program revenue that is restricted for specific purposes.

**American Rescue Plan Act:**

*Federal Grants*

This is a federal grant that was received due to Covid19 reimbursement.

**Emergency 911:**

*General Sales and Use Tax*

We have dedicated \$300,000 of our 2023 budget to fund the operations and maintenance of the Iberville Parish Emergency 911 Office.

*911 Fees Regular*

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

*Refund of Expenditures*

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

*911 Fees Restricted*

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

**EXPENDITURES**

**Bayou 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 2023.

**Drainage Maintenance:**

*Op Supplies/ Vehicle and Equipment*

We have budgeted a total of \$250,000 for equipment maintenance for 2023.



*Op Supplies/ Fuel*

We have budgeted a total of \$225,000 to purchase fuel for 2023.

*Professional Services*

We have budgeted a total of \$300,000 for professional services.

*Acquisition of Equipment*

We have budgeted a total of \$200,000 for purchase of drainage equipment.

*Construction in Progress*

We have budgeted \$1,000,000 for parish-wide drainage improvements.

**Parks and Recreation:**

*Acquisition of Equipment*

We have budgeted \$450,000 for the purchase of Land.

**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.

**Tourism:**

*Advertising*

\$100,000 has been budgeted for 2023 for advertising. This is to promote tourism in our Parish.

**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.

*Capital Outlay*

\$20,000 has been budgeted to purchase new safety equipment.



**White Castle Fire Department:**

*Maintenance Autos, Trucks and Machinery*

\$25,000 has been budget in 2023 for the maintenance of all fire apparatus.

**Bayou Sorrel/Pigeon Consolidated Fire Department:**

*Communications*

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

*Capital Outlay – Acquisition of Equipment* - \$75,000 had been budgeted in 2023 for the construction of a tower and antenna.

**Parish Transportation Fund:**

*Road Materials*

A line item was budgeted in the amount of \$200,000 for 2023 to purchase materials for the maintenance of all Iberville Parish Roadways and crack sealing.

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

**Public Building Maintenance:**

*Capital Outlay – Acquisition of Equipment* - \$50,000 had been budgeted in 2023.

**Vehicle and Equipment Replacement Fund:**

We have budgeted \$450,000 in 2023 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.

*Professional Services/Iberville Bridge Study*

This accounts for general engineering and the Iberville Bridge study.

*Op Supplies Fuel*

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

*Capital Outlay – Infrastructure*

\$1,000,000 is budgeted for infrastructure projects throughout the parish. \$100,000 is budgeted toward the purchase of new equipment in 2023.



**Solid Waste Fund:**

*Solid Waste – Residential and Boom*

\$2,250,000 is budgeted for Residential garbage collection services.  
Residential boom service is no longer being outsource. The Parish is doing this service.

*Solid Waste – Recycling*

We have budgeted to continue with the recycle drop-off points for 2023.

*Solid Waste – Neighborhood Cleanups*

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

*Solid Waste - Governmental Building*

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

*Miscellaneous Contractual Services*

This is the contract with Hunt Correctional Center for litter pickup and roadside 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.

**Iberville Medical Complex CDBG:**

\$200,000 has been budgeted for repairs at The Ochsner Medical Facility. These repairs are funded through rent paid to Iberville Parish from Ochsner for use of the building.

*Operating Services*

This line item accounts for indigent care services pursuant to our written contract with Ochsner.

*Long Term Debt Redeemed*

Accounts for fixed asset items that Ochsner donated to Iberville Parish in exchange for rent reduction pursuant to our written contract with Ochsner.

# Enterprise Funds





## Overview of Fund Structure – Enterprise Funds

### 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 charge. The following departments that fall under this type of fund 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 is self-supported by the sale of natural gas and water.

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Sales Tax Department**  
 2023 Budget

	<u>2021 Actual</u>	<u>2022 Original</u>	<u>2022 Revised</u>	<u>2023 Request</u>	<u>2023 Budget</u>
Revenues					
Sales Tax	\$ 962,560	\$ 910,150	\$ 981,360	\$ 950,060	\$ 950,060
Occupational License	-	-	-	-	-
Total Receipts	<u>962,560</u>	<u>910,150</u>	<u>981,360</u>	<u>950,060</u>	<u>950,060</u>
Expense					
Administrative Salaries	205,828	200,990	225,000	225,000	225,000
Retirement & Social Security					
Medicare	2,990	3,100	4,000	4,000	4,000
Retirement	24,626	25,000	32,000	32,000	32,000
Health Insurance	21,600	21,600	21,600	21,600	21,600
Employee Benefit - Life & Disability	360	360	360	360	360
Employee Benefit - Deferred Comp	8,992	9,000	9,500	9,500	9,500
Worker's Compensation	1,206	1,300	1,300	1,300	1,300
Unemployment Insurance	314	500	500	500	500
Insurance (Bonds)	250	300	300	300	300
Rent - Office	9,600	9,600	9,600	9,600	9,600
Office Supplies	11,736	13,000	18,000	16,000	16,000
Posatage	11,563	14,000	16,000	14,000	14,000
Telephone Expense	1,237	2,000	2,000	2,000	2,000
Professional Services Fees	5,361	6,000	6,000	6,000	6,000
Audit Fees	568,361	520,000	540,000	520,000	520,000
Accounting Fees	1,805	2,500	2,500	2,500	2,500
Bank Service Charges	4,016	6,000	6,000	6,000	6,000
Legal Fees	38,083	50,000	40,000	50,000	50,000
Computer Service Agreement	12,462	12,500	15,000	15,000	15,000
Equipment Maintenance	3,963	5,000	7,000	7,000	7,000
Auto Insurance		2,200	2,200	2,200	2,200
Travel		500	300	500	500
Vehicle Expense	145	500	500	500	500
Lodging		1,000	500	1,000	1,000
Meals		200	200	200	200
Seminars	455	1,500	1,500	1,500	1,500
Staff Unions		500	500	500	500
Acquisition of Equipment	11,896	-	18,000	-	-
Miscellaneous Expense	<u>15,711</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Disbursements	<u>962,560</u>	<u>910,150</u>	<u>981,360</u>	<u>950,060</u>	<u>950,060</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**  
 2021 Budget

	2021 Actual	2022 Original	2022 Revised	2023 Request	2023 Budget
<u>Revenues</u>					
Manchac Garbage Billing	\$ (873)	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
<u>Natural Gas Office</u>					
Residential Sales	1,651,447	1,550,000	1,800,000	1,800,000	1,800,000
Commercial Sales	811,618	850,000	900,000	875,000	875,000
Industrial Sales	33,786	32,000	38,000	45,000	45,000
Unbilled Gas Sales	(18,079)				
Prisons	221,701	275,000	275,000	280,000	280,000
Penalties	12,713	15,000	15,000	15,000	15,000
Interest	2,242	12,000	12,000	6,000	6,000
Bad Debt Recovery		1,000	1,000	1,000	1,000
Miscellaneous Charges	6,120	11,000	11,000	11,000	11,000
Miscellaneous Income	9,424	5,000	5,000	5,000	5,000
Sale of Scrap Materials		500	500	500	500
Pension Exp Income	9,341				
Proceeds from Sale of Assets	-	-	-	-	-
Total Gas Service	<u>2,740,313</u>	<u>2,751,500</u>	<u>3,057,500</u>	<u>3,038,500</u>	<u>3,038,500</u>
<u>Sewer</u>					
Miscellaneous		100	100	100	100
All Sewer Areas	308,206	320,000	320,000	320,000	320,000
Refund of Expenditures	3,387				
Interest	-	-	-	-	-
Total Sewer	<u>311,593</u>	<u>320,100</u>	<u>320,100</u>	<u>320,100</u>	<u>320,100</u>
<u>Highway 1148</u>					
Residential Sales	66,707	85,000	85,000	80,000	80,000
Commercial Sales	57,026	55,000	60,000	60,000	60,000
Industrial Sales	19,771	16,000	23,000	23,000	23,000
Penalties	678	1,500	1,500	1,000	1,000
Unbilled Revenue	(1,069)				
Miscellaneous Revenue	2,089	4,000	4,000	4,000	4,000
Bad Debt Recovery	-	50	50	50	50
Total Highway 1148	<u>145,202</u>	<u>161,550</u>	<u>173,550</u>	<u>168,050</u>	<u>168,050</u>
<u>Intracoastal Water System (WA3)</u>					
State Grants	58,000				
Sales to Axiall	104,278	110,000	110,000	115,000	115,000
Sale of Scrap Material		1,000	1,000	1,000	1,000
Residential	1,119,407	1,300,000	1,300,000	1,300,000	1,300,000
Commercial	332,137	310,000	350,000	350,000	350,000
Multi-Residential	69,330	75,000	78,500	78,500	78,500
Penalties	19,426	25,000	25,000	25,000	25,000
Unbilled Revenue	(512)				
Service Charges	7,560	12,000	12,000	12,000	12,000
Miscellaneous Income	267	2,500	2,500	2,500	2,500
Bad Debt Recovery		500	500	800	800
Interest Income	152	5,000	7,500	7,500	7,500
Pension Exp Income	6,396				
State Grants					
Refund of Expenditures IWS	-	-	-	-	-
Total Water Service	<u>1,716,441</u>	<u>1,841,000</u>	<u>1,887,000</u>	<u>1,892,300</u>	<u>1,892,300</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Utility Department**  
 2021 Budget

	2021 Actual	2022 Original	2022 Revised	2023 Request	2023 Budget
<u>North Iberville Water</u>					
Property Tax					
Other Sales		1,000	1,000	1,000	1,000
Residential Sales	140,851	155,000	155,000	155,000	155,000
Commercial Sales	15,354	20,000	20,000	20,000	20,000
Municipal Sales	95,130	90,000	96,000	100,000	100,000
Penalties	1,019	1,200	1,200	1,200	1,200
Unbilled Revenue	(30)				
Miscellaneous Revenue	1,568	1,000	1,000	1,000	1,000
Bad Debt Recovery		500	500	500	500
Miscellaneous Income	460	-	-	1,000	1,000
Total North Iberville Water	<u>254,352</u>	<u>268,700</u>	<u>274,700</u>	<u>279,700</u>	<u>279,700</u>
<u>East Iberville Water</u>					
Ad Valorem Tax					
Residential Sales	568,557	525,000	575,000	575,000	575,000
Commercial Sales	1,139,786	1,200,000	1,200,000	1,200,000	1,200,000
Penalties	23,297	35,000	35,000	35,000	35,000
Unbilled Revenue	816				
Service Charges	36,215	30,000	30,000	37,500	37,500
Lease of Lines	1,200	1,200	1,200	1,200	1,200
Miscellaneous Revenue	555	3,000	3,000	1,500	1,500
Miscellaneous Income					
Property Tax					
Interest	92	500	500	500	500
Total East Iberville Water	<u>1,770,518</u>	<u>1,794,700</u>	<u>1,844,700</u>	<u>1,850,700</u>	<u>1,850,700</u>
<u>Other Revenues</u>					
Federal Grants					
Contributed Capital	-	-	-	-	-
Total Other Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>6,937,546</u>	<u>7,137,550</u>	<u>7,558,750</u>	<u>7,550,550</u>	<u>7,550,550</u>
<u>Expenditures</u>					
<u>Natural Gas</u>					
Field Salaries	513,679	555,000	555,000	575,000	575,000
Clerical Salaries	208,666	220,000	220,000	217,000	217,000
Fringe Benefits	172,172	280,000	280,000	250,000	250,000
Unemployment Insurance	1,399	3,000	3,000	2,000	2,000
Drug Screening & Medical	1,305	2,200	2,200	2,000	2,000
Dues and Subscriptions	250	750	2,700	2,700	2,700
Publication	203	1,500	1,500	1,000	1,000
Utilities	984	1,000	1,000	1,500	1,500
Postage	43,896	45,000	45,000	48,000	48,000
Phones and Pagers	20,557	20,000	38,000	38,000	38,000
LA One Call	5,094	5,000	5,000	5,500	5,500
Equipment Rental	15,827	7,500	7,500	7,500	7,500
Service Charges	3,091	3,200	3,200	3,600	3,600
Building and Maintenance Supplies	5,351	10,000	8,000	7,500	7,500
Maintenance of Mains	7,679	14,000	14,000	12,000	12,000
Cathodic Protection	17,164	32,000	25,000	20,000	20,000
Cathodic Protection Utilities	4,878	5,000	8,000	8,000	8,000
Maintenance of Meters	14,273	20,000	18,000	17,000	17,000

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Utility Department**  
 2021 Budget

	2021 Actual	2022 Original	2022 Revised	2023 Request	2023 Budget
Maintenance Machinery & Equipment	14,032	15,000	15,000	15,000	15,000
Machine Maintenance & Service Contract	2,410	5,000	5,000	4,000	4,000
Computer License	30,970	31,500	31,500	31,500	31,500
Professional Fees	42,843	68,000	58,000	57,000	57,000
Servitudes and Recordings	253	2,500	1,000	1,500	1,500
Field Site Expense	367	600	600	600	600
Worker's Compensation	21,405	24,500	24,500	24,500	24,500
Insurance	147,862	155,000	155,000	155,000	155,000
Office Supplies	6,491	7,500	7,500	7,500	7,500
Computer Supplies	5,839	3,500	3,500	4,500	4,500
Safety Equipment	5,969	3,500	3,500	5,000	5,000
Uniforms	8,428	12,000	12,000	11,000	11,000
Vehicle Supplies	55,977	60,000	60,000	60,000	60,000
Miscellaneous Field Supplies	130,167	85,000	85,000	90,000	90,000
Small Tools	14,461	15,000	15,000	17,000	17,000
Natural Gas Purchase for Resale	1,050,232	650,000	1,000,000	1,000,000	1,000,000
Seminar Training	7,700	12,000	12,000	12,000	12,000
Depreciation	286,154	262,000	290,000	290,000	290,000
Amortization Expense	2,400	2,400	2,400	2,400	2,400
Tax on Service Lines	4,389	6,000	5,000	5,000	5,000
Miscellaneous Expense	334	3,000	3,000	1,500	1,500
Bad Debt Expense	2,988	40,000	20,000	15,000	15,000
Gas Leak Survey	11,720	22,000	18,000	20,000	20,000
Loss on Disposal of Fixed Assets	100	-	-	-	-
Total Natural Gas	<u>2,889,959</u>	<u>2,711,150</u>	<u>3,064,600</u>	<u>3,048,300</u>	<u>3,048,300</u>
<u>Sewer</u>					
Salary Expense	107,311	100,000	108,000	110,000	110,000
Telemetry	8,375	10,000	10,000	10,000	10,000
Professional Fees	5,254	5,000	5,000	5,000	5,000
Operating Supplies All Areas	240,261	240,000	240,000	240,000	240,000
Vehicle Expense	11,868	15,000	15,000	15,000	15,000
Misc Materials & Supplies	3,915	8,000	6,000	5,000	5,000
Seminar and Training Registration	440	100	100	500	500
Depreciation	50,670	41,000	51,000	51,000	51,000
Miscellaneous Expense		500	500	500	500
Bad Debt Expense	2,081	10,000	7,500	7,500	7,500
Building Maintenance Sewer	779	3,000	6,000	3,000	3,000
Building Maintenance Misc Materials	595	1,500	1,500	1,500	1,500
Total Sewer	<u>431,549</u>	<u>434,100</u>	<u>450,600</u>	<u>449,000</u>	<u>449,000</u>
<u>Building Maintenance</u>					
Building Maintenance Water Telemetry	1,500	1,500	1,500	1,500	1,500
Building Maintenance Misc. Supplies Water	21,426	3,500	3,500	10,000	10,000
	<u>22,926</u>	<u>5,000</u>	<u>5,000</u>	<u>11,500</u>	<u>11,500</u>
<u>Intracoastal Water System (WA3)</u>					
Field Employee Salaries	434,025	380,000	420,000	435,000	435,000
Clerical Salaries	65,617	68,000	68,000	68,000	68,000
Fringe Benefits	89,759	130,000	100,000	100,000	100,000
Unemployment Insurance	833	1,200	1,200	1,000	1,000
Dues and Subscriptions	375	500	500	500	500
Publications	1,591	1,500	1,500	1,500	1,500
Utilities	89,807	65,000	90,000	90,000	90,000
Postage	26,743	27,000	28,000	30,000	30,000

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Utility Department**  
 2021 Budget

	2021 Actual	2022 Original	2022 Revised	2023 Request	2023 Budget
Telephone and Pager Expense	5,001	6,000	5,500	5,500	5,500
Equipment Rental		5,000	3,000	3,000	3,000
Lease of Land	319	500	500	500	500
Repairs and Maintenance	148,721	130,000	150,000	150,000	150,000
Telemetry Expense	19,115	16,500	20,000	20,000	20,000
Professional Services		20,000	80,000	30,000	30,000
Servitudes and Recordings	3,108	2,500	2,500	2,500	2,500
Workers Compensation	19,823	22,000	22,000	22,000	22,000
Insurance	64,906	80,000	70,000	70,000	70,000
Office Supplies		1,000	1,000	1,000	1,000
Plant Supplies	79,543	65,000	70,000	70,000	70,000
Water Testing		1,500			
Vehicle Supplies	37,260	30,000	30,000	30,000	30,000
Plant Diesel		1,000	1,000	1,000	1,000
Miscellaneous Materials & Supplies	70,393	60,000	60,000	65,000	65,000
Loss on Disposal of Fixed Asset	1,109				
Water Purchase for Resale	396	1,500	750	750	750
Seminar and Training Registration	2,327	2,000	2,000	2,000	2,000
Depreciation	356,565	390,000	365,000	365,000	365,000
Debt Service Interest	14,096	20,000	20,000	18,000	18,000
License Permits and Taxes	543	500	500	550	550
Water Treating Chemicals	421,932	290,000	290,000	300,000	300,000
Miscellaneous	415	3,000	2,000	1,500	1,500
Bad Debt Expense	2,921	10,000	8,000	8,000	8,000
Total Water	<u>1,957,243</u>	<u>1,831,200</u>	<u>1,912,950</u>	<u>1,892,300</u>	<u>1,892,300</u>
<u>North Iberville Water</u>					
Dues & Subscriptions	375	500	500	500	500
Publications	641	1,000	1,000	800	800
Utilities	16,916	18,000	25,000	25,000	25,000
Equipment Rental					
Repairs & Maintenance	53,861	45,000	60,000	50,000	50,000
Telemetry Expense	7,500	9,000	9,000	9,000	9,000
Professional Services	465	1,500	2,500	2,000	2,000
Field Site Collection	80	250	250	250	250
Insurance	13,857	18,000	18,000	17,500	17,500
Office Supplies		750	750	750	750
Water Testing		1,000			
Miscellaneous Materials & Supplies	6,883	2,500	10,000	10,000	10,000
Depreciation	77,452	90,000	80,000	80,000	80,000
Water Treating Chemicals	13,528	13,500	16,000	16,000	16,000
Miscellaneous		500	500	500	500
Bad Debt Expense	-	5,000	5,000	4,000	4,000
Total North Iberville Water	<u>191,558</u>	<u>206,500</u>	<u>228,500</u>	<u>216,300</u>	<u>216,300</u>
<u>Highway 1148</u>					
Publications	655	700	700	700	700
Office Supplies		500	500	500	500
Water Testing		500	500		
Misc Materials & Supplies		1,000	1,000	1,000	1,000
Water Purchased	39,792	40,000	45,000	45,000	45,000
Depreciation	29,744	32,000	32,000	32,000	32,000
Miscellaneous		500	500	500	500
Bad Debt Expense	146	10,000	5,000	5,000	5,000
Total Highway 1148	<u>70,337</u>	<u>85,200</u>	<u>85,200</u>	<u>84,700</u>	<u>84,700</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Utility Department**  
 2021 Budget

	2021 Actual	2022 Original	2022 Revised	2023 Request	2023 Budget
<u>East Iberville Water</u>					
Clerical Salaries	68,491	70,000	70,000	70,000	70,000
Fringe Benefits	6,355	15,000	10,000	10,000	10,000
Unemployment Insurance	159	500	500	500	500
Publications	943	1,000	1,000	1,000	1,000
Utilities	40,032	37,000	45,000	45,000	45,000
Telephone Expense	14,036	14,000	14,000	14,500	14,500
LA One Call				4,000	4,000
Contract Operations	251,704	230,000	270,000	270,000	270,000
Service Charges	5,850	6,000	6,000	6,000	6,000
Buildings & Grounds	10,919	4,500	4,500	4,500	4,500
Repairs and Maintenance	7,605	45,000	45,000	40,000	40,000
Machine Maintenance & Service Contract	948	1,000	1,000	1,000	1,000
Telemetry Expense	6,000	6,500	8,000	8,000	8,000
Professional Services	8,889	5,000	5,000	5,000	5,000
Workers Compensation	411	500	500	500	500
Insurance	13,857	18,000	18,000	16,000	16,000
Office Supplies	2,351	4,000	4,000	3,500	3,500
Water Testing	1,820	3,000	3,000	3,000	3,000
Misc. Materials & Supplies	1,110	2,000	2,000	2,000	2,000
Water Purchase for Resale	982,721	990,000	990,000	990,000	990,000
Depreciation	203,945	215,000	215,000	215,000	215,000
Debt Service Interest	3,792	7,000	7,000	7,000	7,000
Miscellaneous		1,000	1,000	1,000	1,000
Bad Debt Expense	1,843	20,000	20,000	15,000	15,000
Total East Iberville Water	<u>1,633,781</u>	<u>1,696,000</u>	<u>1,740,500</u>	<u>1,732,500</u>	<u>1,732,500</u>
<u>Other Expenditures</u>					
Principal	-	-	-	-	-
Total Othe Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Capital Expenditures</u>					
Equipment					
Vehicles		50,000	50,000	50,000	50,000
Line Extensions	-	15,000	15,000	20,000	20,000
Total Capital Expenditures	<u>-</u>	<u>65,000</u>	<u>65,000</u>	<u>70,000</u>	<u>70,000</u>
Total Expenditures	<u>7,197,353</u>	<u>7,034,150</u>	<u>7,552,350</u>	<u>7,504,600</u>	<u>7,504,600</u>
Total Revenues vs. Expenditures	(259,807)	103,400	6,400	45,950	45,950
Contributed Capital	195,127	-	-	-	-
Beginning Fund Balance	<u>22,417,462</u>	<u>22,578,612</u>	<u>21,519,112</u>	<u>21,525,512</u>	<u>21,525,512</u>
Ending Fund Balance	<u>\$ 22,352,782</u>	<u>\$ 22,682,012</u>	<u>\$ 21,525,512</u>	<u>\$ 21,571,462</u>	<u>\$ 21,571,462</u>

# Document—Wide Criteria



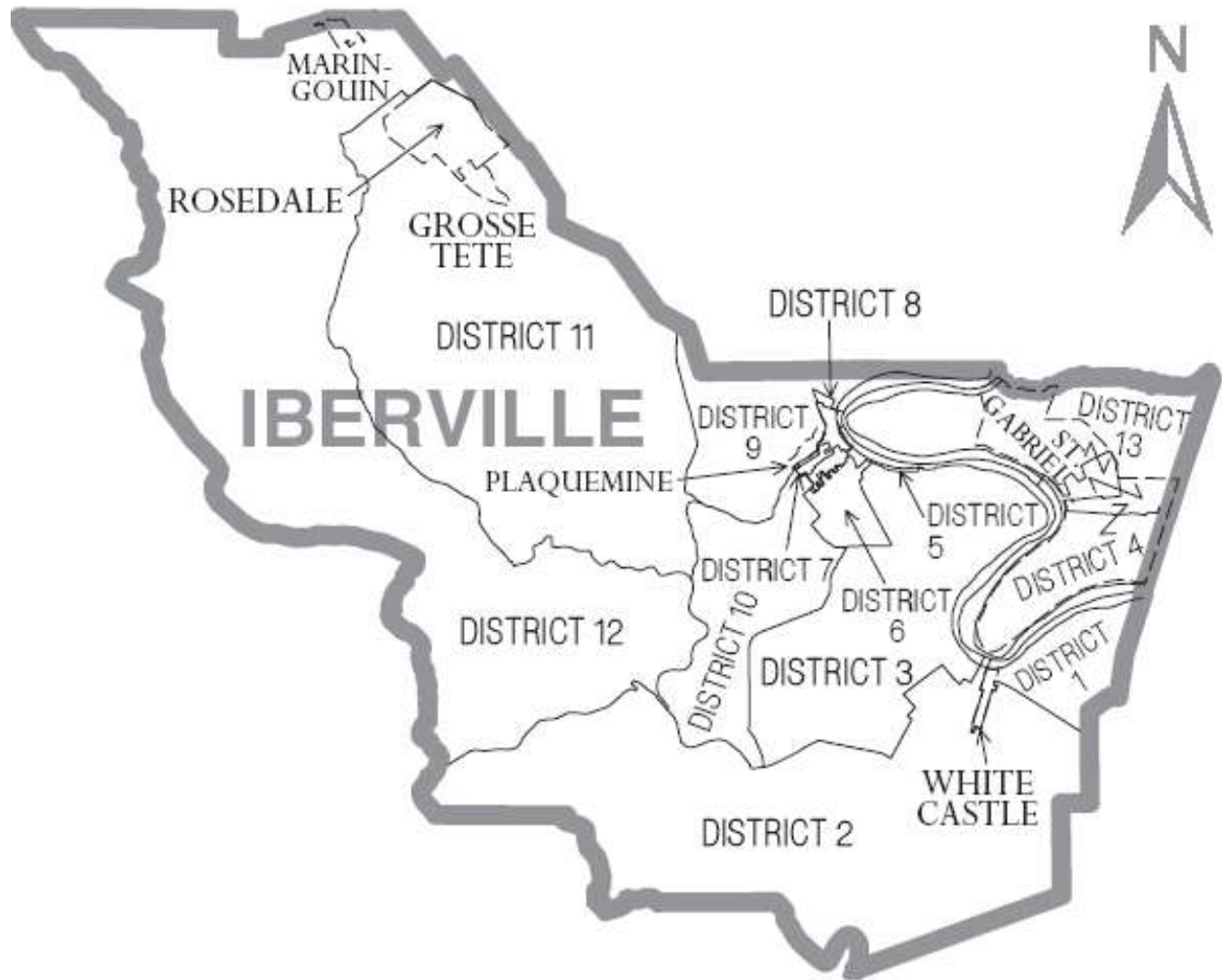
# Iberville Parish History

Iberville was “discovered by French explorer Pierre LeMoyne, Sieur d’Iberville in 1699, but its rich delta soil and many waterways had been discovered by Indian tribes long before Iberville ever set foot here. While it was initially an agricultural area, Iberville has changed through the centuries to accommodate the changing times. The Parish has always had plenty of sugarcane and soybean fields, but through the years the hardwood timber industry, river commerce and now industrial development have been essential to a thriving parish economy.

From the 1800’s until the mid-1900’s Louisiana produced more sugar than any other state in the nation, and Iberville, as the state’s leading sugarcane producer, drew the name “Sweet Iberville”. By the late 1800’s Bayou Plaquemine, running through the heart of Iberville, became the most common route from the Mississippi River into the interior of Louisiana, and this water traffic brought a boom in the Parish’s timber and sawmill industries and a variety of commercial establishments catering to travelers. It also resulted in the construction of the historic Plaquemine Lock.

With the agricultural, timber, sawmill and water commerce industries powering the economy, Iberville prospered into the 1960’s when the lock was finally closed, replaced by a bigger structure closer to Baton Rouge. However, by this time the chemical industry had realized the many advantages that Iberville offered with its access to the Mississippi River, interstate travel, electrical power and hard-working people. Today, the chemical and agriculture industries power the economy and exist in harmony with the tourism industry.

In 1997, a new form of government was established for the Parish that 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; and a thirteen-member Council elected in single member districts.





**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
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	20,209,279		3,818,949	9,036,110	2,241,757	814,883
2015	11,353,797		5,060,144	8,903,811	2,465,792	813,189
2016	9,663,562		4,561,624	9,773,877	2,883,854	909,392
2017	8,374,286		4,327,262	10,005,620	3,530,519	928,386
2018	9,245,892		4,917,212	9,640,617	3,140,419	914,329
2019	8,586,069		4,710,215	10,514,887	3,509,233	1,085,458
2020	8,565,720		4,833,774	11,021,159	3,339,641	2,960,195
2021	10,594,985	192,528	5,162,146	12,728,550	2,995,190	2,958,212
2022 (*)	10,396,119		5,440,468	11,224,323	3,085,529	3,429,203
2023 (*)	10,318,378		5,305,462	11,212,733	3,168,649	3,403,349

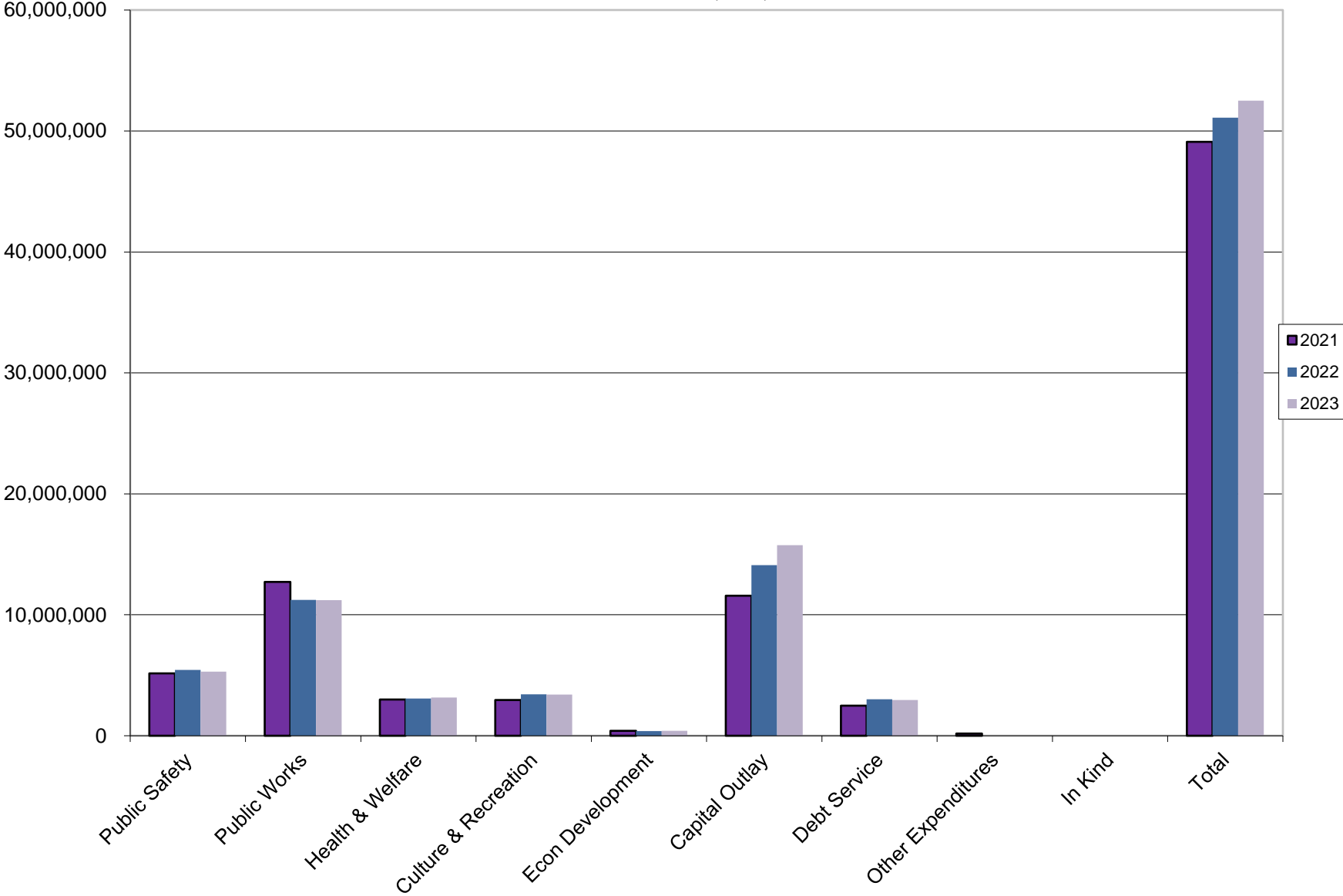
Fiscal Year	Economic Development	Capital Outlay	Debt Service	Other Expenditures	In Kind	TOTAL GOVERNMENT EXPENSES
2012	237,061	4,307,305	2,093,772			33,263,923
2013	233,544	8,707,484	1,759,029			35,785,099
2014	236,094	19,667,223	1,783,384			57,807,679
2015	239,827	7,789,513	1,774,201			38,400,274
2016	238,228	11,937,668	2,616,830	13,703		42,598,738
2017	250,998	9,825,750	1,781,226			39,024,047
2018	256,039	11,206,812	2,103,550			41,424,870
2019	264,039	9,974,303	2,318,855			40,963,059
2020	361,876	13,702,000	2,400,822			47,185,187
2021	406,992	11,575,355	2,480,312			49,094,270
2022 (*)	397,202	21,629,880	3,017,058			58,619,782
2023 (*)	404,884	15,746,010	2,950,281			52,509,746

Source: Annual Financial Reports for the last ten years.

(\*) This is an estimate based on the 2022 Revised Budget and 2023 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 2021, 2022, 2023



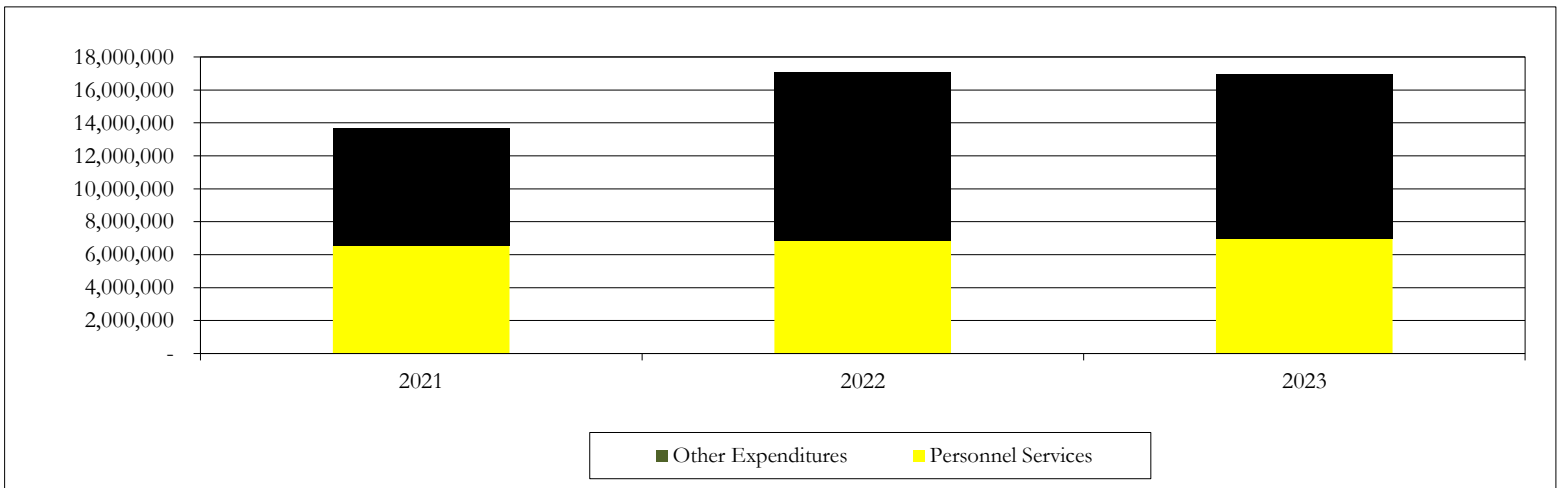
**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Summary of Expenditures by Department**  
 2023 Budget

**General Fund Expenditures**

	2021 Actual	2022 Original	2023		% Total
			Requested	Budget	
Regular Salaries and Wages	4,909,529	5,401,359	5,392,468	5,392,468	31.8%
Overtime Salaries and Wages	240,532	14,218	5,000	5,000	0.0%
Part-time Salaries and Wages	42,641	84,032	62,400	62,400	0.4%
Employee Benefits	1,348,256	1,375,677	1,492,231	1,492,231	8.8%
	<b>\$ 6,540,958</b>	<b>\$ 6,875,286</b>	<b>\$ 6,952,099</b>	<b>\$ 6,952,099</b>	<b>41.0%</b>

<b>Other Expenditures:</b>					
Utilities	61,834	54,300	73,800	73,800	0.4%
General Supplies	272,848	335,205	371,085	371,535	2.2%
Vehicle Supplies	50,315	57,750	68,195	68,195	0.4%
Feeding and Maintenance of Prisoners	132,968	162,000	142,000	142,000	0.8%
Professional Services	1,242,771	799,319	851,712	831,712	4.9%
Liability, Property, and Auto Insurance	68,308	3,574,282	3,572,832	3,572,832	21.1%
Seminars and Travel	20,872	79,050	92,850	92,850	0.5%
Operating Transfers	843,750	1,077,155	916,868	916,868	5.4%
Acquisition of Equipment	331,399	160,000	185,000	185,000	1.1%
Other	4,102,673	3,904,065	3,741,677	3,747,077	22.1%
	<b>\$ 7,127,738</b>	<b>\$ 10,203,126</b>	<b>\$ 10,016,019</b>	<b>\$ 10,001,869</b>	<b>59.0%</b>

<b>Total General Fund Expenditures</b>	<b>\$ 13,668,696</b>	<b>\$ 17,078,412</b>	<b>\$ 16,968,118</b>	<b>\$ 16,953,968</b>	<b>100%</b>
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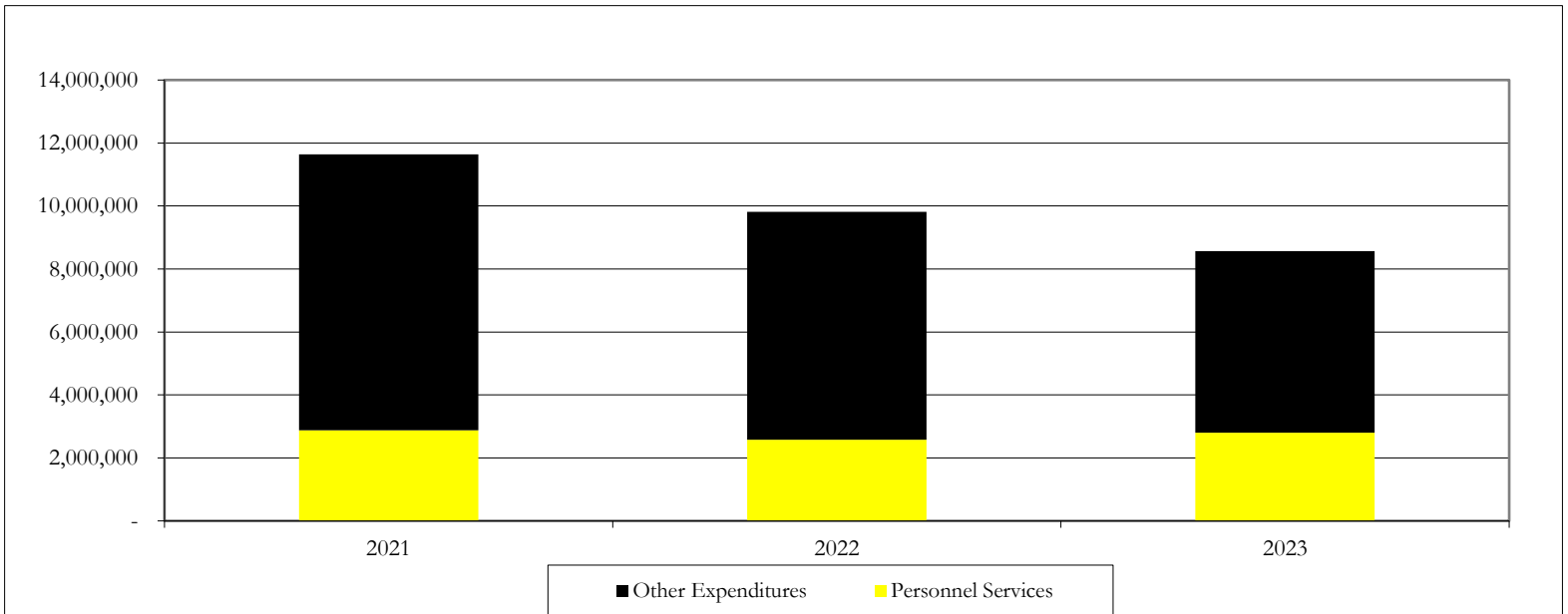
**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Summary of Expenditures by Department**  
 2023 Budget

**Department of Public Works**

	2021 Actual	2022 Original	Requested	2023 Budget	% Total
Regular Salaries and Wages	1,733,886	1,895,000	2,066,910	2,066,910	24.1%
Overtime Salaries and Wages	361,309				0.0%
Employee Benefits	786,675	682,655	729,697	729,697	8.5%
	<b>\$ 2,881,870</b>	<b>\$ 2,577,655</b>	<b>\$ 2,796,607</b>	<b>\$ 2,796,607</b>	<b>32.6%</b>

<b>Other Expenditures:</b>					
Utilities	97,211	101,500	101,500	101,500	1.2%
General Supplies	87,221	116,300	129,300	129,300	1.5%
Vehicle/Equipment Supplies and Maint.	1,025,725	894,000	1,169,000	1,169,000	13.6%
Road and Drainage Materials	506,886	306,000	356,000	356,000	4.2%
Liability, Property, and Auto Insurance	253,967	255,847	255,847	255,847	3.0%
Construction in Progress	1,171,838	1,000,000	1,000,000	1,000,000	11.7%
Acquisition of Equipment	1,240,352	1,150,000	750,000	750,000	8.8%
Transfers					0.0%
Other	4,371,138	3,417,979	2,007,729	2,007,729	23.4%
	<b>\$ 8,754,338</b>	<b>\$ 7,241,626</b>	<b>\$ 5,769,376</b>	<b>\$ 5,769,376</b>	<b>67.4%</b>

<b>Total DPW Expenditures</b>	<b>\$ 11,636,208</b>	<b>\$ 9,819,281</b>	<b>\$ 8,565,983</b>	<b>\$ 8,565,983</b>	<b>100%</b>
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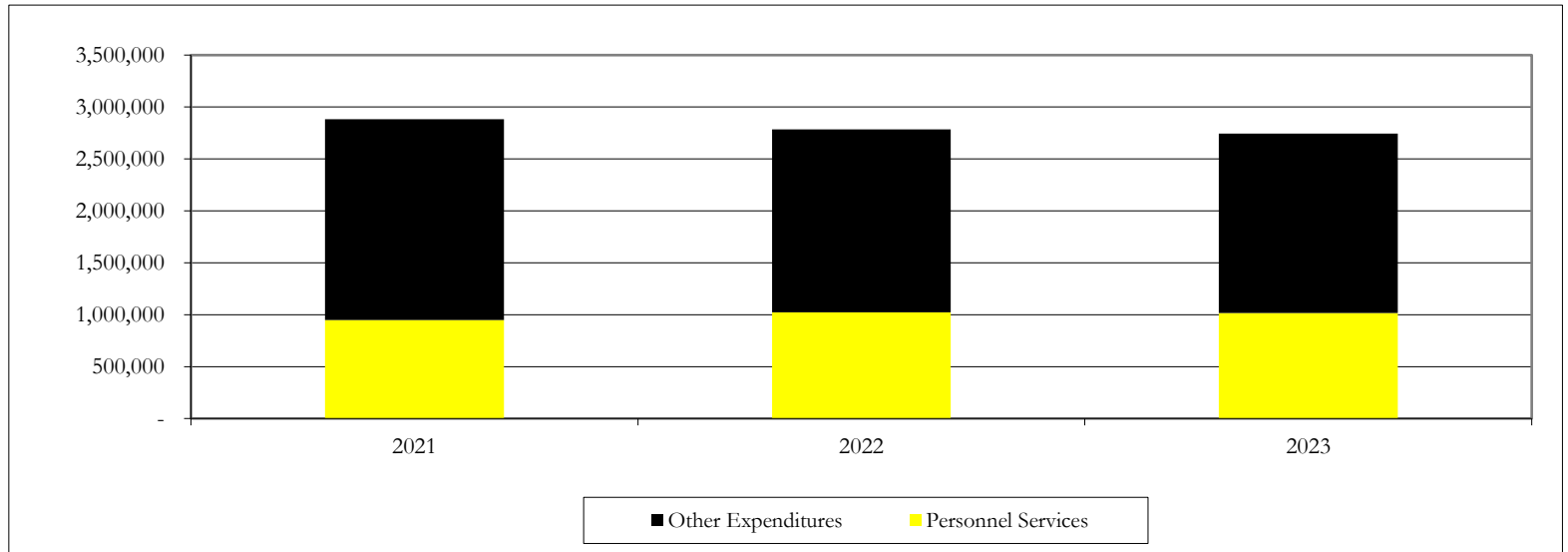
**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Summary of Expenditures by Department**  
 2023 Budget

**Department of Public Building Maintenance**

	2021 Actual	2022 Original	Requested	2023 Budget	% Total
Regular Salaries and Wages	676,387	730,298	731,497	731,497	26.7%
Overtime Salaries and Wages	20,741	25,000	25,000	25,000	0.9%
Employee Benefits	250,432	267,481	258,146	258,146	9.4%
	<b>\$ 947,560</b>	<b>\$ 1,022,779</b>	<b>\$ 1,014,643</b>	<b>\$ 1,014,643</b>	<b>37.0%</b>

<b>Other Expenditures:</b>					
Utilities	428,736	434,908	445,708	445,708	16.2%
General Supplies	85,489	99,800	123,400	123,400	4.5%
Vehicle/Equipment Supplies and Maint.	39,066	25,750	10,250	10,250	0.4%
Maintenance Buildings and Grounds	555,790	450,500	440,900	440,900	16.1%
Liability, Property, and Auto Insurance	35,577	38,347	38,500	38,500	1.4%
Acquisition of Equipment & Capital Outlay	50,179	120,000	50,000	50,000	1.8%
Other	740,333	590,858	620,264	620,264	22.6%
	<b>\$ 1,935,170</b>	<b>\$ 1,760,163</b>	<b>\$ 1,729,022</b>	<b>\$ 1,729,022</b>	<b>63.0%</b>

<b>Total PBM Expenditures</b>	<b>\$ 2,882,730</b>	<b>\$ 2,782,942</b>	<b>\$ 2,743,665</b>	<b>\$ 2,743,665</b>	<b>100%</b>
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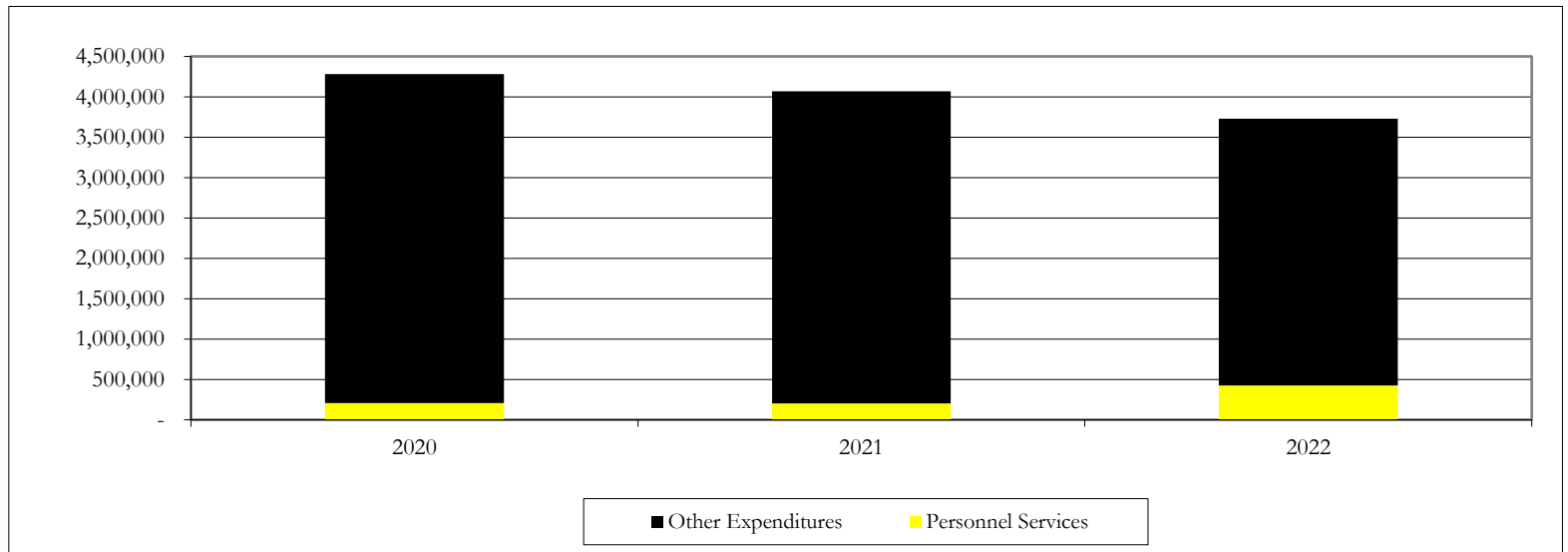
**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Summary of Expenditures by Department**  
 2023 Budget

**Department of Solid Waste**

	2020 Actual	2021 Original	Requested	2022 Budget	% Total
Regular Salaries and Wages	143,182	155,000	322,546	322,546	8.7%
Overtime Salaries and Wages	14,299				0.0%
Employee Benefits	48,955	49,041	100,161	100,161	2.7%
	<b>\$ 206,436</b>	<b>\$ 204,041</b>	<b>\$ 422,707</b>	<b>\$ 422,707</b>	<b>11.3%</b>

<b>Other Expenditures:</b>					
Contractual Services	75,875	110,000	150,000	150,000	4.0%
Solid Waste Residential and Boom Truck	3,017,094	3,147,024	2,250,000	2,250,000	60.4%
Solid Waste Recycling	43,088	55,000	55,000	55,000	1.5%
Solid Waste Governmental Buildings	460,138	300,000	320,000	320,000	8.6%
Acquisition of Equipment	49,875	50,000	250,000	250,000	6.7%
Other	427,306	200,160	279,260	279,260	7.5%
	<b>\$ 4,073,376</b>	<b>\$ 3,862,184</b>	<b>\$ 3,304,260</b>	<b>\$ 3,304,260</b>	<b>88.7%</b>

<b>Total Solid Waste Expenditures</b>	<b>\$ 4,279,812</b>	<b>\$ 4,066,225</b>	<b>\$ 3,726,967</b>	<b>\$ 3,726,967</b>	<b>100%</b>
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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>
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	626,208,606	46,723,941	579,484,665	9.83%
2015	657,871,632	47,104,780	610,766,852	4.81%
2016	650,964,665	47,502,310	603,462,355	-1.06%
2017	620,265,705	48,118,575	572,147,130	-4.95%
2018	643,093,225	48,201,945	594,891,280	3.55%
2019	756,525,905	49,222,390	707,303,515	14.99%
2020	786,891,405	49,842,320	737,049,085	3.86%
2021	819,122,225	51,339,510	767,782,815	3.93%

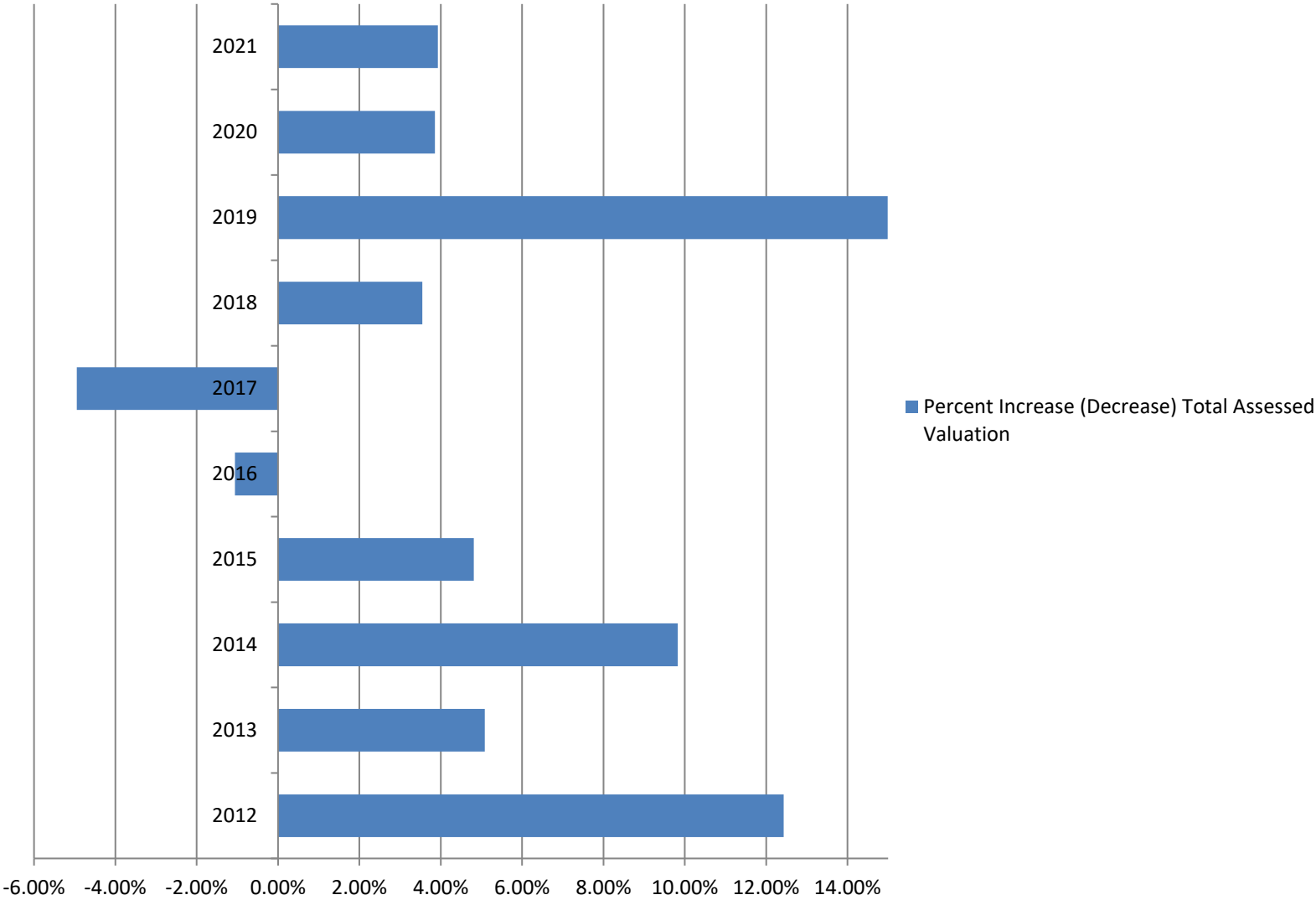
CLASSIFICATION ANALYSIS

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<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Public Service Property</u>
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	626,208,606	121,800,416	379,055,650	125,352,540
2015	657,871,632	122,625,782	407,896,690	127,649,160
2016	650,964,665	125,919,580	392,231,155	132,813,930
2017	620,265,705	127,430,690	378,356,785	114,478,230
2018	643,093,225	130,914,070	407,799,055	104,380,100
2019	756,525,905	134,722,840	523,874,325	97,928,740
2020	786,891,405	137,983,600	545,152,475	103,755,330
2021	819,122,225	145,116,900	567,415,855	106,589,470

Source: Iberville Parish Assessor's Office

# Percent Increase (Decrease) Total Assessed Valuation





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

Fiscal Year	Real Property		Personal Property		Public Service Property		Total			Ratio of Total Assessed Value To Estimated Real Value
	Assessed Value [1]	Estimated Real Value	Assessed Value [1]	Estimated Real Value	Assessed Value [1]	Estimated Real Value	Less: Exemptions Real Property	Assessed Value	Estimated Real Value	
2012	116,230,602	1,162,306,020	305,617,415	2,035,411,984	114,126,420	456,505,680	45,812,305	535,974,437	3,608,411,379	15%
2013	119,199,156	1,191,991,560	322,800,640	2,149,852,262	122,644,480	490,577,920	45,812,305	564,644,276	3,786,609,437	15%
2014	121,800,416	1,218,004,160	379,055,650	2,524,510,629	125,352,540	501,410,160	46,723,941	626,208,606	4,197,201,008	15%
2015	122,625,782	1,226,257,820	407,596,690	2,714,593,955	127,649,160	510,596,640	47,104,780	657,871,632	4,404,343,635	15%
2016	125,919,580	1,259,195,800	392,231,155	2,612,259,492	132,813,930	531,255,720	47,104,780	650,964,665	4,355,606,232	15%
2017	127,430,690	1,274,306,900	378,356,785	2,519,856,188	114,478,230	457,912,920	48,118,575	620,265,705	4,203,957,433	15%
2018	130,914,070	1,309,140,700	407,799,055	2,715,941,706	104,380,100	417,520,400	48,201,945	643,093,225	4,394,400,861	15%
2019	134,722,840	1,347,228,400	523,874,325	3,489,003,005	97,928,740	391,714,960	49,222,390	756,525,905	5,178,723,975	15%
2020	137,983,600	1,379,836,000	545,152,475	3,630,715,484	103,755,330	415,021,320	49,842,320	786,891,405	5,375,730,484	15%
2021	145,116,900	1,451,169,000	567,415,855	3,778,989,594	106,589,470	426,357,880	51,339,510	819,122,225	5,605,176,964	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
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	10,237,133	8,816,229	86%	899,464	9,715,693	95%
2015	10,791,416	9,726,520	90%	655,630	10,382,150	96%
2016	10,655,876	10,159,285	95%	294,649	10,453,934	98%
2017	10,122,116	9,519,523	94%	195,748	9,715,271	96%
2018	10,489,849	9,729,829	93%	371,779	10,101,608	96%
2019	12,474,227	11,808,231	95%	170,806	11,979,037	96%
2020	12,920,535	12,365,764	96%	152,161	12,517,925	97%
2021	13,422,918	12,514,241	93%	13,272	12,527,513	93%

Source: Iberville Parish Assessor's Office Grand Recap Reports

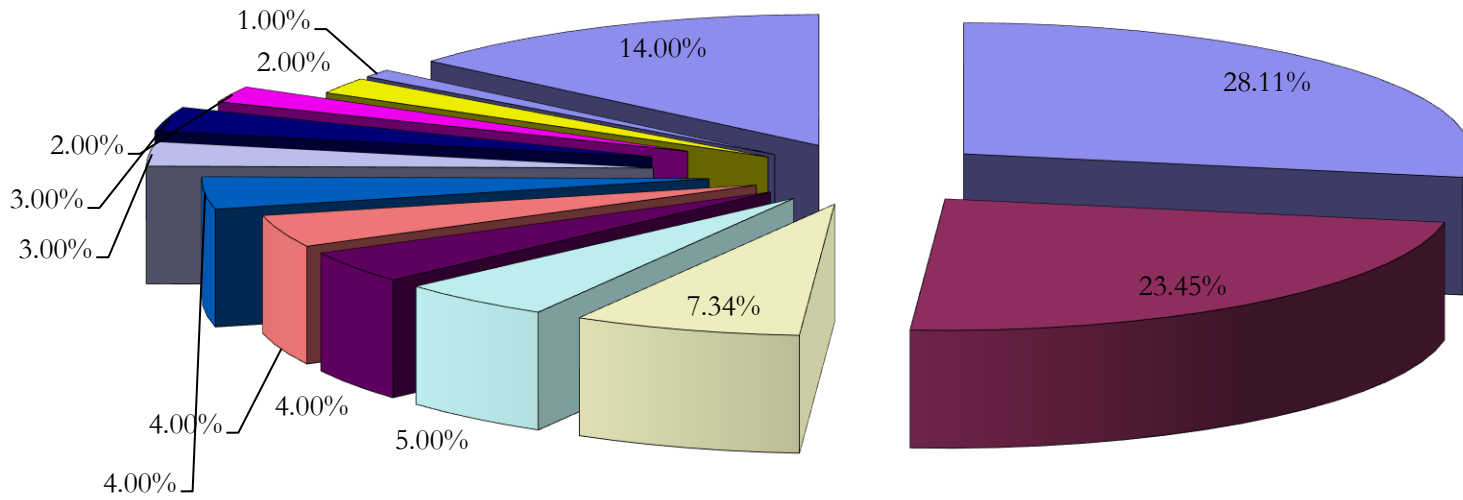
- (1) Includes the general fund, special revenue funds, capital outlay, debt service funds and governmental component units.
- (2) Taxes collected beyond assessed tax levy are considered delinquent tax collections from prior year tax levy.

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Principal Taxpayers**  
 For the Year Ending December 31, 2021

<u>Taxpayer</u>	<u>Rank</u>	2021	
		<u>Assessed Valuation</u>	<u>Percentage of total Assessed Valuation</u>
Shintech Louisiana LLC	1	\$ 249,583,430	28.11%
Dow Chemical Co	2	208,193,380	23.45%
Flopam, Inc.	3	65,171,900	7.34%
Syngenta Crop Protection	4	43,078,650	4.9%
Blue Cube Operations LLC	5	35,934,670	4%
Cos Mar Company	6	31,971,740	4%
PCS Nitrogen Fertilizer, LLC	7	31,881,330	4%
Pioneer America, LLC	8	27,933,250	3%
Boardwalk Louisiana	9	22,929,800	3%
Axiall Corporation	10	20,471,410	2%
Taminco, Inc		17,228,140	2%
Carville Energy LLC		<u>11,591,520</u>	<u>1%</u>
Total		765,969,220	86%
Other		<u>121,904,340</u>	<u>14%</u>
		<u>\$ 887,873,560</u>	<u>100%</u>

Source : Iberville Parish Assessor's Office

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Principal Taxpayers**  
 (2018 Assessed Valuation)



Shintech Louisiana LLC	Dow Chemical Co	Flopam, Inc.	Syngenta Crop Protection	Blue Cube Operations LLC
Cos Mar Company	PCS Nitrogen Fertilizer, LLC	Pioneer Americas, LLC	Boardwalk Louisiana	Axiall Corporation
Taminco, Inc.	Carville Energy	Other		

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Maximum Millage Report**

<b>Tax Description</b>	<b>Auth Rate</b>	<b>Levy 1st</b>	<b>Expires</b>	<b>Election Date</b>	<b>Max Mill</b>	<b>Adj. Max Mill</b>
General Alimony	4.000	0000	0000	Perpetuity	2.490	2.490
Exempted Municipalities	2.000	0000	0000	Perpetuity	1.240	1.240
Library	4.000	2016	2025	3/28/2015	4.000	.000
Drainage Dist	5.000	2019	2028	11/18/2017	5.000	5.000
Recreation Dist	3.000	2013	2022	4/21/2012	3.000	.000
Fire Prot Dist No 2	6.780	2015	2024	4/5/2014	6.780	.000
Fire Prot Dist No 1	3.950	2016	2025	4/5/2014	3.950	.000
Public Buildings	3.000	2022	2031	8/15/2020	3.000	.000

**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	Personal Income	Assessed Value	Gross Bonded Debt (1)	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Percentage of Personal Income	Gross Bonded Debt Per Capita
2012	33,228	\$ 34,914	535,974,437	\$ 17,955,000	\$ 2,200,425	\$ 15,754,575	2.94%	1.55%	540
2013	33,367	\$ 35,158	564,644,276	\$ 16,985,000	\$ 2,225,083	\$ 14,759,917	2.61%	1.45%	509
2014	33,327	\$ 36,004	579,484,655	\$ 15,970,000	\$ 2,252,460	\$ 13,717,540	2.37%	1.33%	479
2015	35,020	\$ 36,560	610,766,852	\$ 16,734,398	\$ 2,559,114	\$ 14,175,284	2.32%	1.31%	478
2016	33,019	\$ 37,512	603,462,355	\$ 17,689,844	\$ 2,266,489	\$ 15,423,355	2.56%	1.43%	536
2017	33,027	\$ 39,328	572,147,130	\$ 17,569,879	\$ 2,703,497	\$ 14,866,382	2.60%	1.35%	532
2018	32,721	\$ 40,943	643,093,225	\$ 18,842,919	\$ 2,840,353	\$ 16,002,566	2.49%	1.41%	576
2019	32,511	\$ 23,751	756,525,905	\$ 17,010,372	\$ 2,847,348	\$ 14,163,024	1.87%	2.20%	523
2020	32,329	\$ 46,461	786,891,405	\$ 16,812,786	\$ 2,863,197	\$ 13,949,589	1.77%	1.12%	520
2021	34,368	*	819,122,225	\$ 22,262,646	\$ 2,869,484	\$ 19,393,162	2.37%	*	648

(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
2011	880,000	806,085	1,686,085	10,692,378	0.16
2012	925,000	767,772	1,692,772	9,828,208	0.17
2013	970,000	728,763	1,698,763	9,981,497	0.17
2014	1,015,000	686,925	1,701,925	11,318,995	0.15
2015	1,065,000	642,325	1,707,325	12,104,249	0.14
2016	1,120,000	1,199,805	2,319,805	12,526,096	0.19
2017	1,170,000	488,703	1,658,703	13,602,454	0.12
2018	1,425,000	507,688	1,932,688	14,334,164	0.13
2019	1,513,000	495,096	2,008,096	16,741,087	0.12
2020	1,520,000	487,223	2,007,223	16,026,743	0.13
2021	1,577,000	460,474	2,037,474	16,793,149	0.12

Source: Iberville Parish Council Financial Report - Year 2010-2021  
 Iberville Parish Council Budgets: Amended 2021 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.

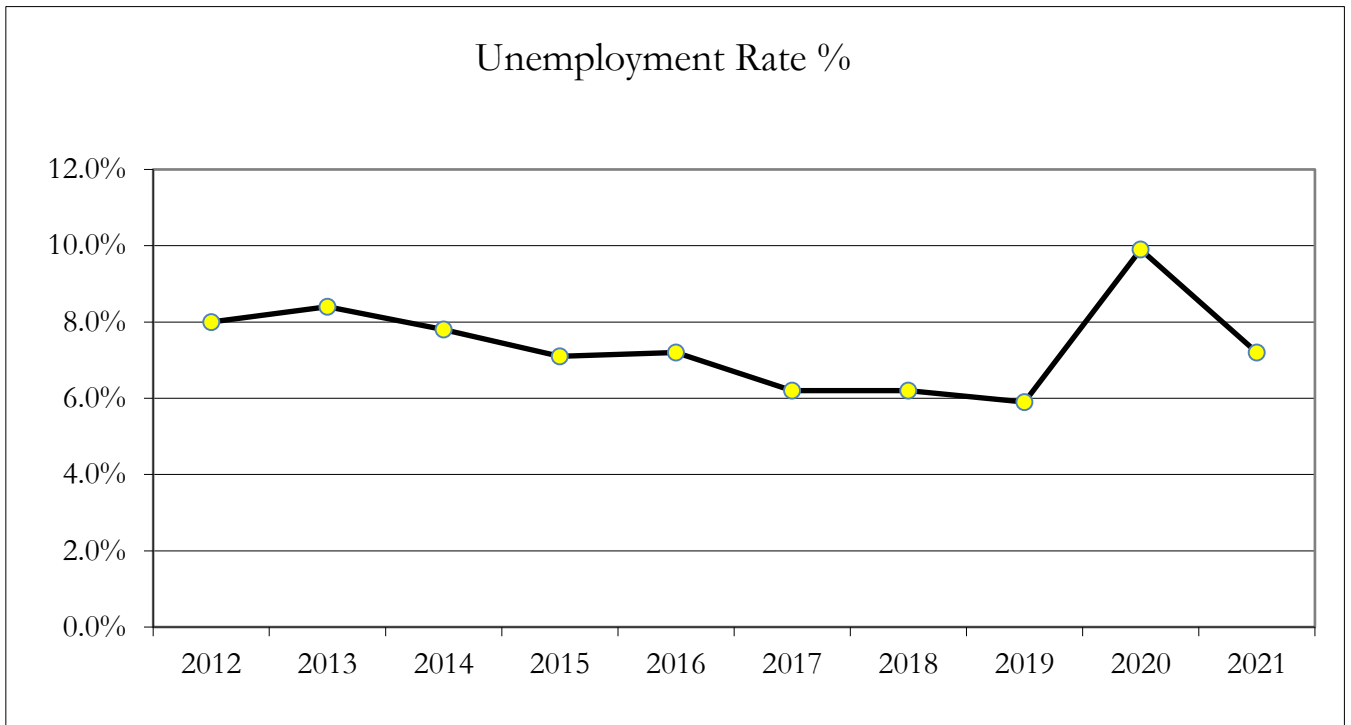
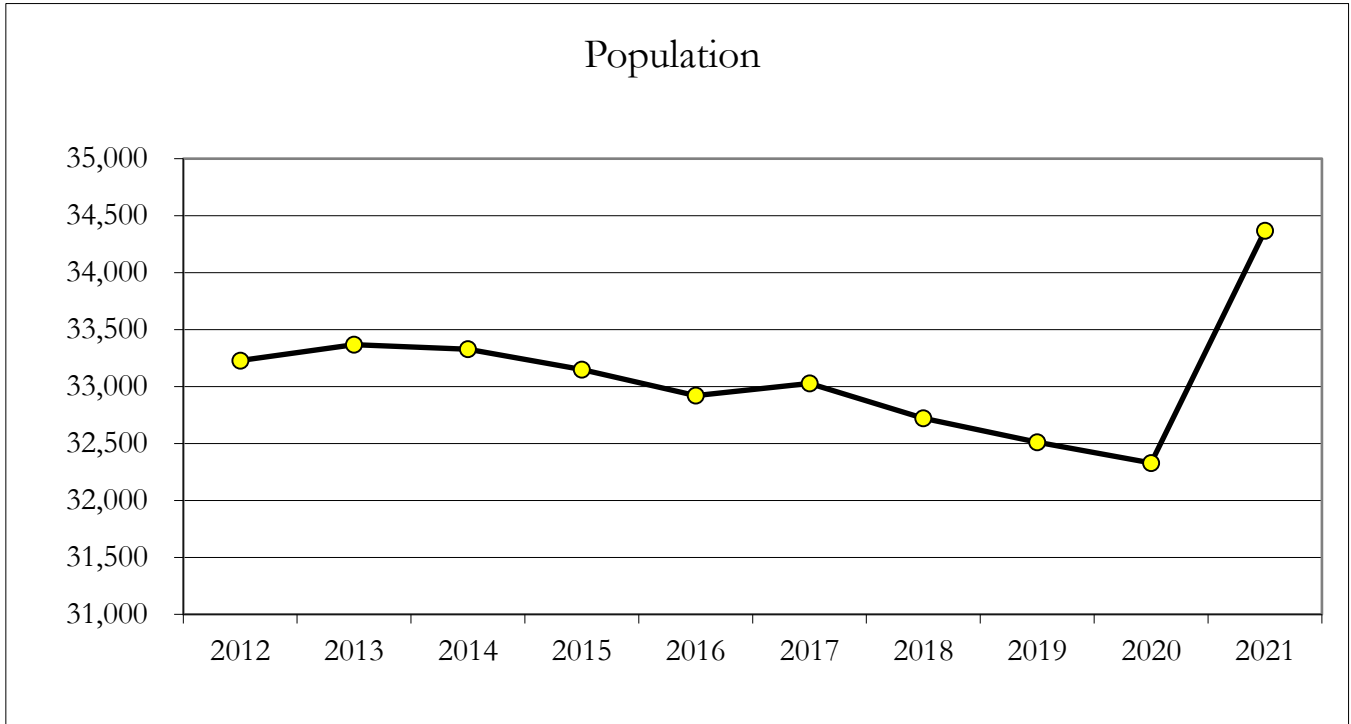
**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Demographic and Economic Statistics**  
 Last Ten Fiscal Years

Iberville Parish				
<u>Fiscal Year</u>	<u>Estimated Population</u>	<u>Personal Income (thous. of dollars)</u>	<u>Per Capita Income</u>	<u>Unemployment Rate %</u>
2012	33,228	1,108,196	33,351	8.0%
2013	33,367	1,156,905	34,672	8.4%
2014	33,327	1,214,526	36,443	7.8%
2015	33,149	1,216,693	36,829	7.1%
2016	32,920	1,208,348	37,808	7.2%
2017	33,027	1,302,613	39,569	6.2%
2018	32,721	1,355,403	41,423	6.2%
2019	32,511	1,379,050	42,418	6.1%
2020	32,329	1,490,014	46,461	9.9%
2021	34,368	N/A	N/A	7.2%

Source: Bureau of Economic Analysis  
 US Department of Commerce  
 US Census Bureau  
 Louisiana Workforce Commission  
 Bureau of Labor Statistics  
 Baton Rouge Area Chamber



**Iberville Parish Council**  
Plaquemine, Louisiana  
**Demographics**  
Last Ten Fiscal Years



# Glossary



**Iberville Parish Council**

Plaquemine, Louisiana

**Glossary**

2023 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 (i.e. transfers between budgets).

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

**Audit.** An analysis or study of an accounting system that summarized its finding with an opinion on the accuracy of the system and its reports.

**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.

## Iberville Parish Council

Plaquemine, Louisiana

### Glossary

2023 Budget

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

2023 Budget

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

**Depreciation.** A method of spreading the cost of an asset over its useful life.

**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.

**Fiduciary Funds.** Used in governmental accounting to report assets held in trust for others, which, therefore, cannot be used to support the parish's own programs.

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

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

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

**Iberville Parish Council**

Plaquemine, Louisiana

**Glossary**

2023 Budget

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

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

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

*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.

## Iberville Parish Council

Plaquemine, Louisiana

### Glossary

2023 Budget

**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.

**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.

**Iberville Parish Council**

Plaquemine, Louisiana

**Glossary**

2023 Budget

**LCDBG.** Louisiana Community Development Block Grant.

**Major Fund.** Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds

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

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

**Modified Accrual.** A method of accounting that combines accrual-basis accounting with cash basis accounting.

**Non-Major Fund.** Specific revenue sources that are legally restricted to expenditures for specific purposes.

**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.



**Iberville Parish Council**

Plaquemine, Louisiana

**Glossary**

2023 Budget

**Sinking Fund.** Fund established by an economic entity by setting aside revenue over a period of time to fund a future capital expense, or repayment of a long-term debt.

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

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

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