

IBERVILLE PARISH PLAQUEMINE, LA



**2024
ADOPTED BUDGET
NOVEMBER 21, 2023**

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2023 Amended and 2024 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

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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
2024 Operating and Capital Budgets

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Introduction And Overview

PRESIDENT'S POLICY STATEMENT

MISSION STATEMENT

The mission of the Iberville Parish government is to provide good government to the people at a reasonable cost. Within the definition of good government is the promotion of education and parish infrastructure to develop the capabilities of its people.

SERVICE AREA

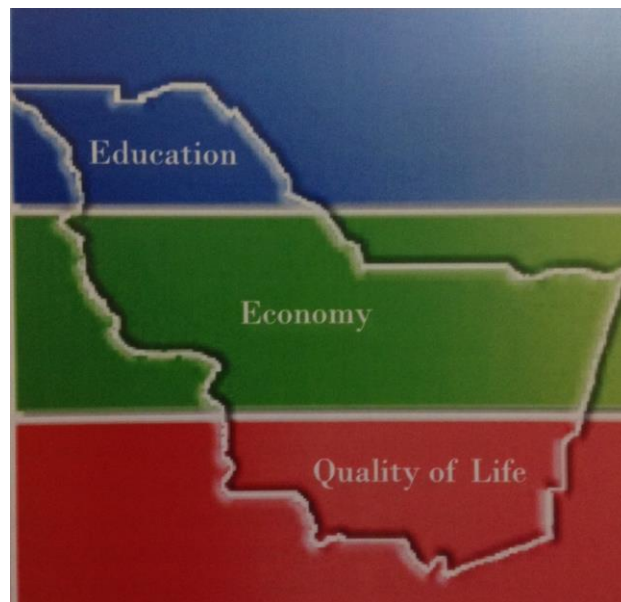
The Iberville Parish Government covers general parish government functions, including the legislative and executive branches of parish government. Our functions include Public Safety, Public Works, Health and Welfare, Culture and Recreation, Economic Development, and the basic utilities of sewer, gas,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

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 15th 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 15th 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 15th 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 yeas and 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 15th 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 15th 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 15th 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 16th 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 16th 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 16th 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 16th day of November, 2022 at 12:00 P. M.

A handwritten signature in blue ink that reads "Macy Williamson". The signature is fluid and cursive, with the first name "Macy" and last name "Williamson" clearly distinguishable.

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, 2023

Christopher P. Morrill

Executive Director



SPECIAL ACKNOWLEDGEMENTS

Tricia Mullins
Payroll Coordinator

Chantal Hidalgo
Purchasing Agent

Angela Collins
Accounts Payable

Dinesha Fernandez
Budget Analyst

Lane Neely
Accounts Receivable

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:
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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 17, 2023

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 2024.

The economy of Iberville Parish has remained steady during 2023. Our sales/use tax collections have remained elevated through October of 2023 and property taxes have risen during 2023 with a re-assessment year coming during 2024 we expect then to level out. 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 2024.

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 2024. Low natural gas prices continue to contribute to decreased petrochemical industry production cost, but plant expansions have increased. The cost of natural gas has remained level during 2022 with no expectation of a significant rise during 2024. 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	3.00	3.00
Public Building Maintenance	3.00	3.00
Parish-Wide Drainage	5.00	5.00
Library Maintenance	4.00	4.00
Fire District No. 2	6.78	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 2023, Iberville negotiated a new contract for residential solid waste pickup with Pelican Waste to begin in January 2024. The Parish residential waste services contract with Pelican Waste which amounted to \$2,376,557 for 2023 will go to \$3,065,801 in 2024.

Should the cost for the disposal of solid waste drastically increased 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 2023 is \$14,553,754. Iberville administration has proposed a balanced budget for 2024.

Sales\Use Tax

Iberville Parish levies a 3% Sales\Use tax parish wide ($2^{2/30}\%$ 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 \$31,131,133 in 2023, to \$27,689,507 in 2024. 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:

2024 – 3%
 2025 – 3%
 2026 – 3%
 2027 – 3%
 2028 – 3%

Property Tax

Iberville Parish levied an average of 18.73 mills parish-wide that is projected to generate \$14,180,000 for 2024, which is an increase from 2023. There was an increase in actual property tax collections for 2023 because of an increase in assessed values. We project 2024 to be about the same because of a potential roll-back in assessed millages. Property taxes fund General Government, Public Safety, Public Works, Economic Development, Health, Public Building Maintenance, Drainage Maintenance and Fire Protection.

Schedule of 2023 property tax authorized millage rates:

Primary Government:

	<u>Authorized</u>	<u>2023 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	3.00 mills
Component Units:	<u>Authorized</u>	<u>2023 Levy</u>
Library	4.00 mills	4.00 mills

Schedule of additional 2023 property tax authorized within Fire Protection Districts:

	<u>Authorized</u>	<u>2023 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 2023. We do expect an increase during 2024. 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 2023 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 2023 employer's contribution rate to the Parochial Employees' Retirement System (PERS) was certified at 11.50% by the system's Board of Trustees. The 2024 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 2024.

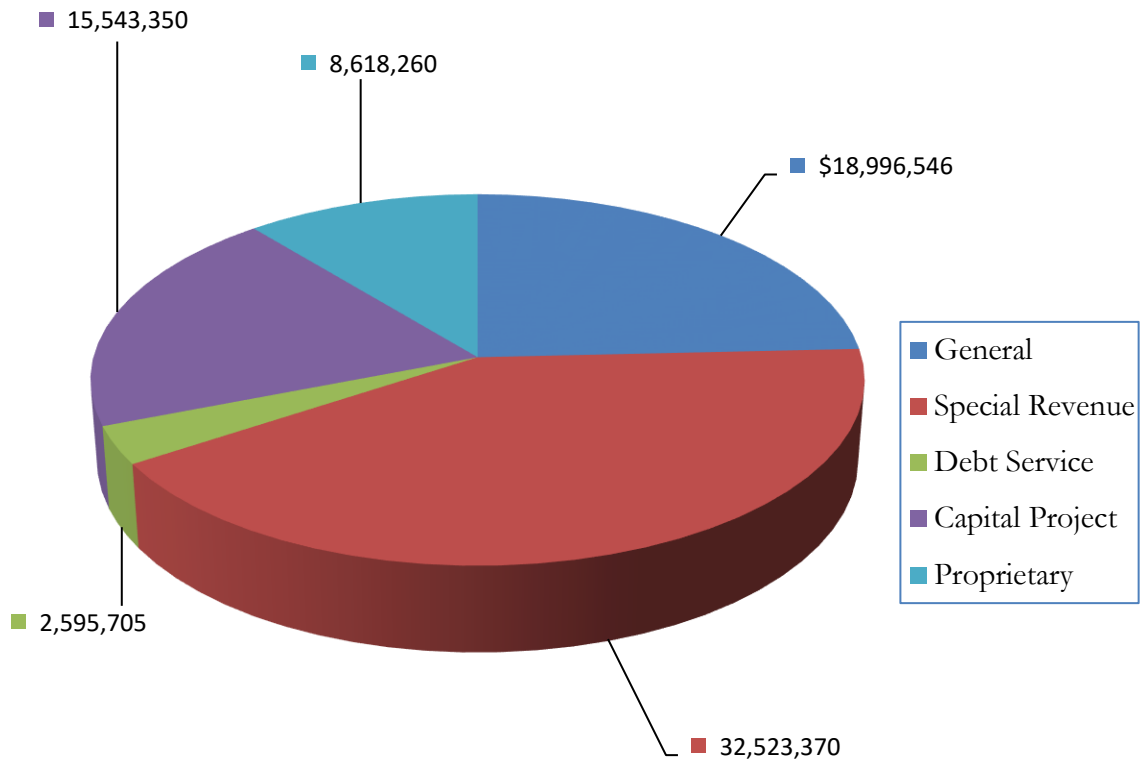
Summary of All Funds

The proposed budget for the year 2024 including all funds, exclusive of transfers between funds, is \$78,277,231. This represents a total increase of 29.80% from year 2023. The chart below depicts a comparison between the 2024 and 2023 budgets by fund type.

Appropriations – All Funds 2024 compared to 2023

	2024 Budget	2023 Budget	2023 Budget Over (Under) 2022 Budget	
Fund Type	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>
General	\$18,996,546	\$ 17,818,592	\$ 1,177,954	6.7%
Special Revenue	32,523,370	26,447,386	6,075,984	23.40%
Debt Service	2,595,705	2,519,131	76,574	3%
Capital Project	15,543,350	4,912,152	10,631,198	316%
Proprietary	<u>8,618,260</u>	<u>8,621,960</u>	<u>(3,700)</u>	(.01%)
	\$78,277,231	\$ 60,319,221	\$ 17,958,009	29.8%

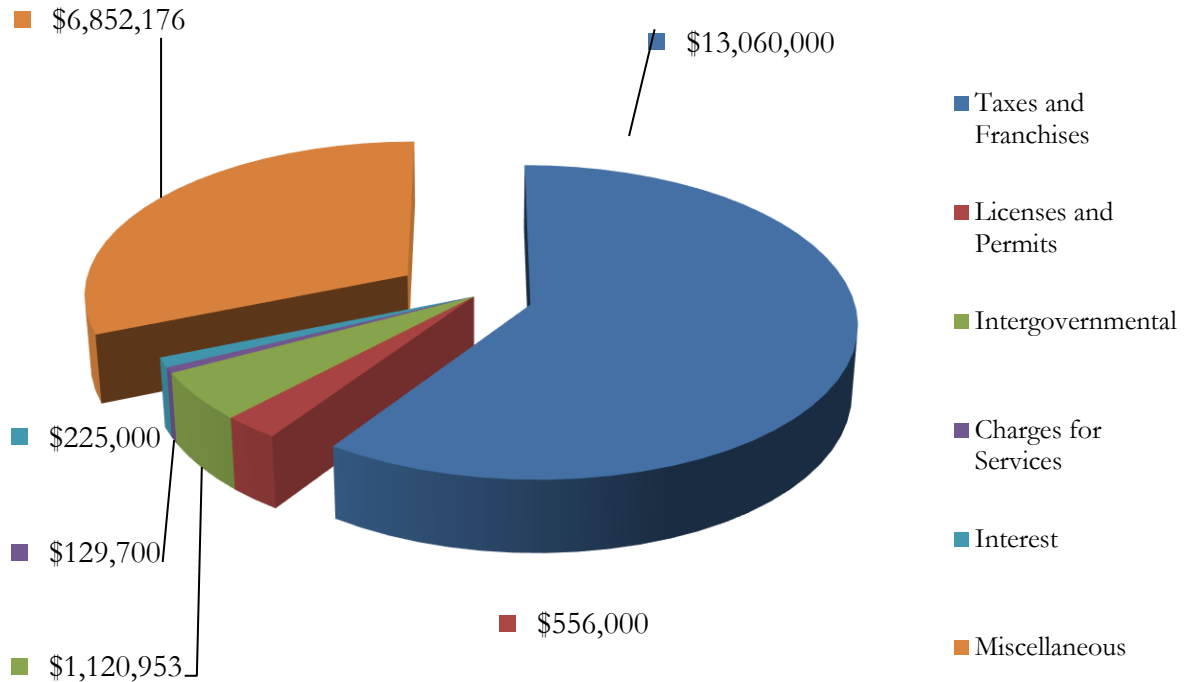
Total 2023 Appropriations by Fund Type
Excluding Transfers between funds \$78,277,231



General Fund

As shown above, the General Fund makes up 27.2% of our total budget for 2024. The general fund provides funding for general operations of the government and includes most revenue that is not legally dedicated for a specific purpose.

2024 General Fund Sources of Revenue \$21,943,829



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 2024. 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 2024 Annual Operating Budget and Capital Improvement Budget increased by \$1,177,954 compared to the 2023 Budget.

**Appropriations – General Fund
2024 compared to 2023**

Function	2024 Budget	2023 Amended Budget	2024 Budget Over (Under) 2023 Budget	
General Government	\$ 9,889,997	\$ 9,670,147	\$ 219,850	2.27%
Public Safety	2,817,450	2,892,624	(75,174)	(2.66%)
Public Works	2,080,026	2,042,979	37,047	1.81%
Health and Welfare	1,824,682	1,692,870	131,812	7.78%
Culture and Recreation	1,002,760	945,515	57,245	6.05%
Economic Development	331,631	334,457	(2,826)	(.085%)
Capital Outlay	1,050,000	240,000	810,000	(81.27%)
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	
	\$18,996,546	\$17,818,592	(\$ 1,177,954)	6.61%

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 17, 2023, \$4,135,089 of this debt remains outstanding.

Iberville Parish did not enter into any new capital lease purchasing agreements during 2024. \$424,601 is outstanding on 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 17, 2023 Iberville Parish has \$17,230,089 in primary government debt. \$10,785,089 of this debt was due to sales tax revenue bonds, \$5,285,000 in water revenue bonds and \$1,160,000 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 2024 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, 2023/2024 Sales Tax Collections and Fund Balance. We have various other Capital Improvement projects that have been rolled over from the 2023 budget to the 2024 budget. The rollover of these projects were due to the uncertainty of revenues during the 2 years following the COVID 19 crisis and price increases. This delay in Capital Improvement projects had an effect on Fund Balance carried forward from excess in 2023. The Iberville Parish Solid Waste Fund will increase its budgeted fund balance for 2024. 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 2024 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 2023, property taxes will level off in 2024. We had no material fund decreases in our Special Revenue Funds and our General Fund for 2023.

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 2024 and 2025. 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 will reach the peak of this cycle during 2024 with taxes continuing to level through 2025 and 2026. 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 2023 operating budget expenditure total is \$47,589,337 and the 2024 operating budget expenditure total is \$49,531,367 for a net increase of \$1,942,030.

Capital budgeted expenditures have increases from a 2023 amended budget amount of \$12,729,884 to a 2024 budgeted amount of \$28,745,864. This is an increase of \$16,015,980 from the 2023 amended budget. The majority of this increase is related the inclusion of several federal and state funded drainage, sewer and water projects that will begin in 2024.

Debt Service of principal and interest have increased from a 2023 amended budget amount of \$2,519,131 to a 2024 budget amount of \$2,595,705. This increase of \$76,574 was due to payment terms on principal and less debt outstanding effecting corresponding interest payments.

Priorities for the 2024 Budget Year

Iberville Parish is projecting a leveling in Sales\Use Tax collections for 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 14 million dollars in the last 8 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.

Capital Projects for 2024

Iberville Parish will expend \$28,745,864 for capital outlay projects for 2024. Some of the major projects and the long term impacts are included in the 2024 budget are as follows:

1. We have budgeted \$10,200,000 on water and sewer related projects. Included are LCDBG Sewer Improvements, Drilling of new wells for Eastside water supply, and St. Gabriel Water Trunk Line Improvements. Our operating budget will not be effected by these expenditures.
2. Included in our road budget is \$2,000,000 for scheduled capital maintenance of various roads throughout the parish. Also included in our Capital Improvement Budget is \$3,600,000 for improvement to Manchac Road.
3. 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.
4. Iberville has included a \$500,000 improve parks throughout the parish. This project impacts the operating budget by increasing maintenance and provide additional recreation. The projects are funded through available cash with an expected completion date of December 31, 2024.
5. We have also budgeted \$750,000 for drainage equipment. The project impacts the operating budget by improving drainage and decreasing maintenance.
6. Iberville has budgeted \$4,500,000 for various drainage projects including but not limited to the dredging of the White Castle Canal and various other drainage improvement projects. 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.
7. 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.
8. We have included \$1,000,000 for the purchase of Road Equipment, \$800,000 for the purchase of a pumper truck, \$450,000 for the purchase of boom mowers and \$550,000 for the purchase of other equipment during 2024. These purchases will lower maintenance cost by retiring old vehicles/equipment with new ones. These purchases will be made from the Vehicle Replacement Fund, General Fund and Drainage Maintenance 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

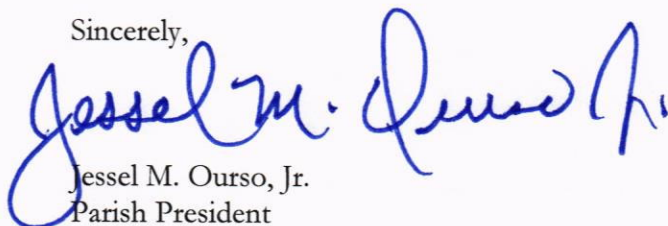
Iberville Parish continues to strive toward achieving the goals laid out by the Iberville Master Plan. The North Iberville Parish Welcome Center continues to act as an active conduit for tourism into Iberville Parish. In addition to tourism, Iberville continues to maintain and operate aqua-cultural recreational 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, 2023**. 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,

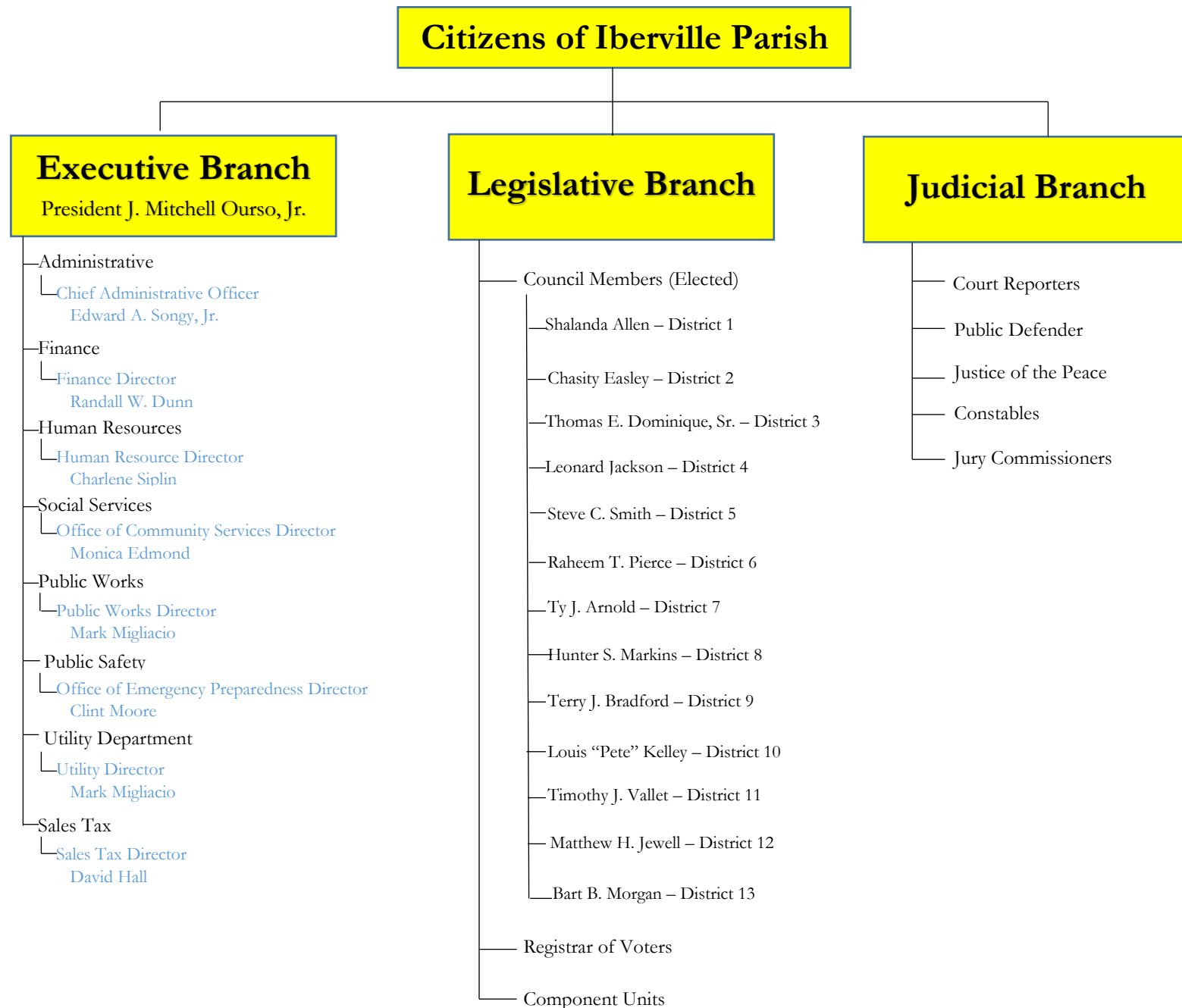
A handwritten signature in blue ink, reading "Jessel M. Ourso, Jr.", with a stylized flourish at the end.

Jessel M. Ourso, Jr.
Parish President

A light gray map of the state of Ohio is centered on the page. The text of the title is overlaid on the map.

Financial Structure Policy And Process

ORGANIZATIONAL CHART



GOVERNMENTAL FUNDS

*General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds
	Bayou Goula FD Office of Emergency Preparedness *Drainage Parks & Recreation Criminal Court Visitor's Enterprise President's Council on Drug Abuse Fire District #1 (East Side) White Castle FD Bayou Sorrel/Pigeon Consolidated FD Parish Transportation *Public Building Maintenance Vehicle & Equip Replacement *Sales Tax Roads *Solid Waste Fire District #2 (Bayou Blue) FD Iberville Medical Complex - CDBG *American Rescue Plan Act Community Service Block E-911 Section 8 Housing Disaster Relief Fund	Sales Tax Bond Debt Service Parks & Recreation Bond DSF 2015 DHH Loan Reserve DHH Loan Debt Service Fund	Capital Improvement Fund LCDBG Parks and Recreation Capital Outlay Fund WD3 Line Extension Project DHH Iberville Industrial Park

* 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 2024 Annual Operating Budget was as follows:

July 17, 2023	Letters sent from the Parish President's Office to supervisors, directors, and coordinators seeking their departmental budget request
August 18, 2023	Deadline for submitting budget requests
September 30, 2023	Compilation of proposed budget sent to Parish President for review
October 17, 2023	Proposed budget submitted to Parish Council
November 21, 2023	Parish Council approval of proposed budget
January 1, 2024	Operating Budget effective

All departments and agencies received budget request packets in July 2023. 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 23 special revenue funds for the 2024 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.
- ❖ *Opioid Abatement Funds* hold funds that was received from a settlement.



- ❖ *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.* DHH revolving loan was refunded and bonds issued during 2022. \$5,565,000 in bond principal will be serviced out of the fund until February 1st 2036.

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 Office of Community Block Grant* – accounts for all capital outlay on the White Castle Canal Improvement Project and Council on Aging HVAC Improvement Project. Major financing for these projects is provided by federal grant revenue.
- ❖ *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 2024 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.

A light gray map of the state of Ohio is centered on the page. The text "Financial Summaries" is overlaid on the map.

Financial Summaries

Iberville Parish Council
 Plaquemine, Louisiana
CONSOLIDATED RECAP
 2024 Budget
 (2023 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
	2023	2023	2023	2023	2023	2023	2023	2023
	Original	Original	Original	Original	Original	Original	Original	Original
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
REVENUES								
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	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>19,849,026</u>	<u>28,858,693</u>	<u>2,058,522</u>	<u>4,775,050</u>	<u>55,541,291</u>	<u>950,060</u>	<u>7,550,550</u>	<u>8,500,610</u>
EXPENDITURES								
Housing Assistance Payments		196,000			196,000			
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	1,242,658			2,972,649			
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	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>16,037,100</u>	<u>26,370,702</u>	<u>2,519,131</u>	<u>7,582,813</u>	<u>52,509,746</u>	<u>950,060</u>	<u>7,504,600</u>	<u>8,454,660</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,811,926</u>	<u>2,487,991</u>	<u>(460,609)</u>	<u>(2,807,763)</u>	<u>3,031,545</u>	<u>-</u>	<u>45,950</u>	<u>45,950</u>
OTHER FINANCING SOURCES (USES)								
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)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(916,868)</u>	<u>353,000</u>	<u>563,868</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>2,895,058</u>	<u>2,840,991</u>	<u>103,259</u>	<u>(2,807,763)</u>	<u>3,031,545</u>	<u>-</u>	<u>45,950</u>	<u>45,950</u>
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>13,339,015</u>	<u>39,105,982</u>	<u>2,899,712</u>	<u>7,795,835</u>	<u>63,140,544</u>	<u>-</u>	<u>21,525,512</u>	<u>21,525,512</u>
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 16,234,073</u>	<u>\$ 41,946,973</u>	<u>\$ 3,002,971</u>	<u>\$ 4,988,072</u>	<u>\$ 66,172,089</u>	<u>\$ -</u>	<u>\$ 21,571,462</u>	<u>\$ 21,571,462</u>

Iberville Parish Council
Plaquemine, Louisiana
CONSOLIDATED RECAP
2024 Budget
(2023 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
	2023	2023	2023	2023	2023	2023	2023	2023
	Revised	Revised	Revised	Revised	Revised	Revised	Revised	Revised
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<u>REVENUES</u>								
Taxes & Franchises	\$ 13,560,000	\$ 24,817,500	\$ 2,056,133	5,200,000	\$ 45,633,633	\$ 946,660	\$ -	\$ 946,660
Licenses & Permits	609,000				609,000			
Intergovernmental Revenues	1,112,862	2,575,245		254,105	3,942,212			
Fines & Forfeitures	6,100	200,000			206,100			
Fees Charges and Commissions	129,650	2,485,872			2,615,522		7,488,350	7,488,350
Use of Money and Property	290,000	2,166,430		384,123	2,840,553		30,500	30,500
Miscellaneous Revenues	6,816,640	753,645			7,570,285		25,850	25,850
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>22,524,252</u>	<u>32,998,692</u>	<u>2,056,133</u>	<u>5,838,228</u>	<u>63,417,305</u>	<u>946,660</u>	<u>7,544,700</u>	<u>8,491,360</u>
<u>EXPEDITURES</u>								
Housing Assistance Payments		154,900			154,900			
General Government	9,670,147	1,797,560			11,467,707	946,660		946,660
Public Safety	2,892,624	3,162,462			6,055,086			
Public Works	2,042,979	9,403,820			11,446,799		7,605,300	7,605,300
Health & Welfare	1,692,870	1,152,723			2,845,593			
Culture & Recreation	945,515	2,676,786			3,622,301			
Economic Development	334,457	68,709			403,166			
Other Expenditures								
In Kind								
Capital Outlay	240,000	7,577,732		4,912,152	12,729,884		70,000	70,000
Debt Service								
Principal		403,625	2,090,000		2,493,625			
Interest		49,069	429,131		478,200			
Paying Agent Fees	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>17,818,592</u>	<u>26,447,386</u>	<u>2,519,131</u>	<u>4,912,152</u>	<u>51,697,261</u>	<u>946,660</u>	<u>7,675,300</u>	<u>8,621,960</u>
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITIURES	<u>4,705,660</u>	<u>6,551,306</u>	<u>(462,999)</u>	<u>926,076</u>	<u>11,720,044</u>	<u>-</u>	<u>(130,600)</u>	<u>(130,600)</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating Transfers In		663,000	563,868	759,856	1,986,724		1,250,000	1,250,000
Loan Proceeds								
Proceeds from Sale of Assets		347,985			347,985			
Operating Transfers Out	(2,176,868)	(300,000)	-	(759,856)	(3,236,724)	-	-	-
TOTAL OTHER FINANCING								
SOURCES (USES)	<u>(2,176,868)</u>	<u>710,985</u>	<u>563,868</u>	<u>-</u>	<u>(902,015)</u>	<u>-</u>	<u>1,250,000</u>	<u>1,250,000</u>
EXCESS (DEFICIENCY) OF REVENUES								
& OTHER SOURCES OVER								
EXPENDITURES	<u>2,528,792</u>	<u>7,262,291</u>	<u>100,870</u>	<u>926,076</u>	<u>10,818,029</u>	<u>-</u>	<u>1,119,400</u>	<u>1,119,400</u>
FUND BALANCE/EQUITY (DEFICIT)								
AT BEGINNING OF YEAR	<u>14,559,109</u>	<u>44,458,401</u>	<u>2,877,083</u>	<u>7,863,428</u>	<u>69,758,021</u>	<u>-</u>	<u>22,055,004</u>	<u>22,055,004</u>
FUND BALANCE/EQUITY (DEFICIT)								
AT END OF YEAR	<u>\$ 17,087,901</u>	<u>\$ 51,720,692</u>	<u>\$ 2,977,953</u>	<u>\$ 8,789,504</u>	<u>\$ 80,576,050</u>	<u>\$ -</u>	<u>\$ 23,174,404</u>	<u>\$ 23,174,404</u>

Iberville Parish Council
Plaquemine, Louisiana
CONSOLIDATED RECAP
2024 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
	2024	2024	2024	2024	2024	2024	2024	2024
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<u>REVENUES</u>								
Taxes & Franchises	\$ 13,060,000	\$ 23,242,500	\$ 1,364,507	4,500,000	\$ 42,167,007	\$ 948,960	\$ -	\$ 948,960
Licenses & Permits	556,000				556,000			
Intergovernmental Revenues	1,120,953	6,705,173		8,843,350	16,669,476			
Fines & Forfeitures	4,200	200,000			204,200			
Fees Charges and Commissions	125,500	2,520,734			2,646,234		7,549,450	7,549,450
Use of Money and Property	225,000	1,759,000		275,000	2,259,000		30,000	30,000
Miscellaneous Revenues	6,852,176	753,650			7,605,826		25,850	25,850
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>21,943,829</u>	<u>35,181,057</u>	<u>1,364,507</u>	<u>13,618,350</u>	<u>72,107,743</u>	<u>948,960</u>	<u>7,605,300</u>	<u>8,554,260</u>
<u>EXPENDITURES</u>								
Housing Assistance Payments		165,000			165,000			
General Government	9,889,997	1,779,423			11,669,420	948,960		948,960
Public Safety	2,817,450	3,402,314			6,219,764			-
Public Works	2,080,026	10,477,995			12,558,021		7,669,300	7,669,300
Health & Welfare	1,824,682	1,283,223			3,107,905			
Culture & Recreation	1,002,760	2,725,797			3,728,557			
Economic Development	331,631	76,245			407,876			
Other Expenditures								
In Kind								
Capital Outlay	1,050,000	12,152,514		15,543,350	28,745,864			
Debt Service								
Principal		417,038	2,225,000		2,642,038			
Interest		43,821	370,705		414,526			
Paying Agent Fees	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>18,996,546</u>	<u>32,523,370</u>	<u>2,595,705</u>	<u>15,543,350</u>	<u>69,658,971</u>	<u>948,960</u>	<u>7,669,300</u>	<u>8,618,260</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,947,283</u>	<u>2,657,687</u>	<u>(1,231,198)</u>	<u>(1,925,000)</u>	<u>2,448,772</u>	<u>-</u>	<u>(64,000)</u>	<u>(64,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating Transfers In		788,000	665,385	138,425	1,591,810		500,000	500,000
Loan Proceeds								
Proceeds from Sale of Assets		600			600			
Operating Transfers Out	(1,478,385)	(475,000)	-	(138,425)	(2,091,810)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,478,385)</u>	<u>313,600</u>	<u>665,385</u>	<u>-</u>	<u>(499,400)</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,468,898</u>	<u>2,971,287</u>	<u>(565,813)</u>	<u>(1,925,000)</u>	<u>1,949,372</u>	<u>-</u>	<u>436,000</u>	<u>436,000</u>
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>17,087,901</u>	<u>51,720,692</u>	<u>2,977,953</u>	<u>8,789,504</u>	<u>80,576,050</u>	<u>-</u>	<u>23,174,404</u>	<u>23,174,404</u>
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 18,556,799</u>	<u>\$ 54,691,979</u>	<u>\$ 2,412,140</u>	<u>\$ 6,864,504</u>	<u>\$ 82,525,422</u>	<u>\$ -</u>	<u>\$ 23,610,404</u>	<u>\$ 23,610,404</u>

Iberville Parish Council
Plaquemine, Louisiana
General Fund - Governmental Fund Type
2024 Combined Budget Summary

	General Fund 2023 Original		General Fund 2023 Revised		General Fund 2024 Budget
<u>REVENUES</u>		<u>REVENUES</u>		<u>REVENUES</u>	
Taxes & Franchises	\$ 11,730,000	Taxes & Franchises	\$ 13,560,000	Taxes & Franchises	\$ 13,060,000
Licenses & Permits	510,525	Licenses & Permits	609,000	Licenses & Permits	556,000
Intergovernmental Revenues	828,367	Intergovernmental Revenues	1,112,862	Intergovernmental Revenues	1,120,953
Fines & Forfeitures	16,200	Fines & Forfeitures	6,100	Fines & Forfeitures	4,200
Fees Charges and Commissions	71,900	Fees Charges and Commissions	129,650	Fees Charges and Commissions	125,500
Use of Money and Property	40,000	Use of Money and Property	290,000	Use of Money and Property	225,000
Miscellaneous Revenues	6,652,034	Miscellaneous Revenues	6,816,640	Miscellaneous Revenues	6,852,176
In Kind Revenues	-	In Kind Revenues	-	In Kind Revenues	-
TOTAL REVENUES	19,849,026	TOTAL REVENUES	22,524,252	TOTAL REVENUES	21,943,829
<u>EXPENDITURES</u>		<u>EXPENDITURES</u>		<u>EXPENDITURES</u>	
Housing Assistance Payments		Housing Assistance Payments		Housing Assistance Payments	
General Government	8,519,884	General Government	9,670,147	General Government	9,889,997
Public Safety	2,474,767	Public Safety	2,892,624	Public Safety	2,817,450
Public Works	1,896,783	Public Works	2,042,979	Public Works	2,080,026
Health & Welfare	1,729,991	Health & Welfare	1,692,870	Health & Welfare	1,824,682
Culture & Recreation	850,663	Culture & Recreation	945,515	Culture & Recreation	1,002,760
Economic Development	330,012	Economic Development	334,457	Economic Development	331,631
Other Expenditures		Other Expenditures		Other Expenditures	
In Kind		In Kind		In Kind	
Capital Outlay	235,000	Capital Outlay	240,000	Capital Outlay	1,050,000
Debt Service		Debt Service		Debt Service	
Principal		Principal		Principal	
Interest	-	Interest	-	Interest	-
TOTAL EXPENDITURES	16,037,100	TOTAL EXPENDITURES	17,818,592	TOTAL EXPENDITURES	18,996,546
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,811,926	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,705,660	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,947,283
<u>OTHER FINANCING SOURCES (USES)</u>		<u>OTHER FINANCING SOURCES (USES)</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		Proceeds from the Sale of Assets	
Operating Transfers Out	(916,868)	Operating Transfers Out	(2,176,868)	Operating Transfers Out	(1,478,385)
TOTAL OTHER FINANCING SOURCES (USES)	(916,868)	TOTAL OTHER FINANCING SOURCES (USES)	(2,176,868)	TOTAL OTHER FINANCING SOURCES (USES)	(1,478,385)
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	2,895,058	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	2,528,792	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	1,468,898
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	13,339,015	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	14,559,109	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	17,087,901
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 16,234,073	FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 17,087,901	FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 18,556,799

Iberville Parish Council
Plaquemine, LA
Special Revenue Funds - Governmental Fund Type
2024 Combined Budget Summary
(2023 Original)

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

Iberville Parish Council
Plaquemine, LA
Special Revenue Funds - Governmental Fund Type
2024 Combined Budget Summary
(2023 Original)

	Fire District #1 VFD 2023 Original	White Castle VFD 2023 Original	Bayou Sorrel/Pigeon Consolidated FD 2023 Original	Parish Transportation 2023 Original	Public Building Maintenance 2023 Original	Vehicle & Equipment Replacement 2023 Original	Sales Tax Roads 2023 Original	Solid Waste 2023 Original
REVENUES								
Taxes & Franchises	\$ 475,000	\$ 200,000	\$ 400,000	\$ -	\$ 3,000,000	\$ 450,000	\$ 2,850,000	\$ 4,500,000
Licenses & Permits								
Intergovernmental Revenues	42,000	29,000	15,800	350,000				
Fines & Forfeitures								
Fees Charges and Commissions	2,500							
Use of Money and Property	12,000	1,500	40,000		40,000		120,000	130,000
Miscellaneous Revenues							425,000	2,000
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>531,500</u>	<u>230,500</u>	<u>455,800</u>	<u>350,000</u>	<u>3,040,000</u>	<u>450,000</u>	<u>3,395,000</u>	<u>4,632,000</u>
EXPENDITURES								
Housing Assistance Payments								
General Government					1,584,529			
Public Safety	430,703	232,149	235,272		358,521			
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	22,797		75,000		50,000	450,000	1,100,000	250,000
Debt Service								
Principal	45,000		90,000					
Interest	-	-	38,048	-	-	-	-	-
TOTAL EXPENDITURES	<u>498,500</u>	<u>232,149</u>	<u>438,320</u>	<u>350,000</u>	<u>2,743,665</u>	<u>450,000</u>	<u>3,754,582</u>	<u>3,726,967</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>33,000</u>	<u>(1,649)</u>	<u>17,480</u>	<u>-</u>	<u>296,335</u>	<u>-</u>	<u>(359,582)</u>	<u>905,033</u>
OTHER FINANCING SOURCES (USES)								
Operating Transfers In								
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>33,000</u>	<u>(1,649)</u>	<u>17,480</u>	<u>-</u>	<u>296,335</u>	<u>-</u>	<u>(359,582)</u>	<u>905,033</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>860,768</u>	<u>124,050</u>	<u>1,489,195</u>	<u>296,619</u>	<u>3,787,187</u>	<u>23,507</u>	<u>4,709,059</u>	<u>11,284,263</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 893,768</u>	<u>\$ 122,401</u>	<u>\$ 1,506,675</u>	<u>\$ 296,619</u>	<u>\$ 4,083,522</u>	<u>\$ 23,507</u>	<u>\$ 4,349,477</u>	<u>\$ 12,189,296</u>

Iberville Parish Council
Plaquemine, LA
Special Revenue Funds - Governmental Fund Type
2024 Combined Budget Summary
(2023 Original)

	Fire District #2 VFD 2023 Original	Iberville Medical Complex CDBG 2023 Original	American Rescue Plan Act 2023 Original	CSBG 2023 Original	E911 2023 Original	HUD Section 8 2023 Original	Disaster Relief Fund 2023 Original	Total Special Revenue Funds 2023 Original
REVENUES								
Taxes & Franchises	\$ 275,000	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	20,147,500
Licenses & Permits								
Intergovernmental Revenues	8,600		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	20,000	50,000						487,500
Miscellaneous Revenues					15,000	36,000		523,000
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	303,600	1,900,000	3,950,000	110,000	810,000	196,000	-	28,858,693
EXPENDITURES								
Housing Assistance Payments						196,000		196,000
General Government								1,798,494
Public Safety	218,902				908,302			2,830,695
Public Works								9,315,950
Health & Welfare		425,471		110,000			109,534	1,242,658
Culture & Recreation								2,552,686
Economic Development								74,872
Other Expenditures								
In Kind								
Capital Outlay	18,400	200,000	3,950,000		25,000			7,928,197
Debt Service								
Principal		258,102						393,102
Interest	-	-	-	-	-	-	-	38,048
TOTAL EXPENDITURES	237,302	883,573	3,950,000	110,000	933,302	196,000	109,534	26,370,702
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	66,298	1,016,427	-	-	(123,302)	-	(109,534)	2,487,991
OTHER FINANCING SOURCES (USES)								
Operating Transfers In								653,000
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out	-	-	-	-	-	-	-	(300,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	353,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	66,298	1,016,427	-	-	(123,302)	-	(109,534)	2,840,991
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,676,135	4,217,835	-	4,858	502,910	19,616	109,534	39,105,982
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,742,433	\$ 5,234,262	\$ -	\$ 4,858	\$ 379,608	\$ 19,616	\$ -	\$ 41,946,973

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
2024 Combined Budget Summary
(2023 Revised)

	Bayou Goula VFD 2023 Revised	Office of Emergency Preparedness 2023 Revised	Drainage Maintenance 2023 Revised	Parks and Recreation 2023 Revised	Opioid Abatement Fund 2023 Revised	Criminal Court Fund 2023 Revised	Visitor Enterprise Fund 2023 Revised	Pres. Council on Drug Abuse 2023 Revised
REVENUES								
Taxes & Franchises	\$ 250,000	\$ -	\$ 5,250,000	\$ 3,150,000	\$ -	\$ -	\$ 62,500	\$ -
Licenses & Permits								
Intergovernmental Revenues	7,527	161,529	252,000				136,858	25,000
Fines & Forfeitures						180,000		20,000
Fees Charges and Commissions	9,000			65,940				
Use of Money and Property	16,500		160,000	155,000				
Miscellaneous Revenues				13,000	191,723	40,000		
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>283,027</u>	<u>161,529</u>	<u>5,662,000</u>	<u>3,383,940</u>	<u>191,723</u>	<u>220,000</u>	<u>199,358</u>	<u>45,000</u>
EXPENDITURES								
Housing Assistance Payments								
General Government						233,378		
Public Safety	232,767	213,359						
Public Works			2,746,940					
Health & Welfare								258,733
Culture & Recreation				1,876,264			499,503	
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay	26,000	122,000	1,700,000	450,000				
Debt Service								
Principal								
Interest	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>258,767</u>	<u>335,359</u>	<u>4,446,940</u>	<u>2,326,264</u>	<u>-</u>	<u>233,378</u>	<u>499,503</u>	<u>258,733</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>24,260</u>	<u>(173,830)</u>	<u>1,215,060</u>	<u>1,057,676</u>	<u>191,723</u>	<u>(13,378)</u>	<u>(300,145)</u>	<u>(213,733)</u>
OTHER FINANCING SOURCES (USES)								
Operating Transfers In		250,000					250,000	163,000
Loan Proceeds								
Proceeds from Sale of Assets			56,500	246,324				
Operating Transfers Out	-	-	-	(300,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>250,000</u>	<u>56,500</u>	<u>(53,676)</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>163,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>24,260</u>	<u>76,170</u>	<u>1,271,560</u>	<u>1,004,000</u>	<u>191,723</u>	<u>(13,378)</u>	<u>(50,145)</u>	<u>(50,733)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>400,812</u>	<u>416,300</u>	<u>4,952,626</u>	<u>4,307,901</u>	<u>-</u>	<u>54,759</u>	<u>499,023</u>	<u>126,884</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 425,072</u>	<u>\$ 492,470</u>	<u>\$ 6,224,186</u>	<u>\$ 5,311,901</u>	<u>\$ 191,723</u>	<u>\$ 41,381</u>	<u>\$ 448,878</u>	<u>\$ 76,151</u>

Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2024 Combined Budget Summary
 (2023 Revised)

	Fire District #1 VFD 2023 Revised	White Castle VFD 2023 Revised	Bayou Sorrel/Pigeon Consolidated FD 2023 Revised	Parish Transportation 2023 Revised	Public Building Maintenance 2023 Revised	Vehicle & Equipment Replacement 2023 Revised	Sales Tax Roads 2023 Revised	Solid Waste 2023 Revised
REVENUES								
Taxes & Franchises	\$ 525,000	\$ 225,000	\$ 450,000	\$ -	\$ 3,450,000	\$ 450,000	\$ 3,750,000	\$ 6,350,000
Licenses & Permits								
Intergovernmental Revenues	40,640	25,094	13,597	486,000	500		158,000	
Fines & Forfeitures								
Fees Charges and Commissions	2,500				1,000		200	3,120
Use of Money and Property	44,000	5,087	78,825	37,867	220,000		365,000	560,000
Miscellaneous Revenues				4,420	750		475,000	8,752
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>612,140</u>	<u>255,181</u>	<u>542,422</u>	<u>528,287</u>	<u>3,672,250</u>	<u>450,000</u>	<u>4,748,200</u>	<u>6,921,872</u>
EXPENDITURES								
Housing Assistance Payments								
General Government					1,564,182			
Public Safety	462,787	235,795	256,631		378,021			
Public Works				350,000	23,000		2,653,063	3,630,817
Health & Welfare					362,504			
Culture & Recreation					301,019			
Economic Development					68,709			
Other Expenditures								
In Kind								
Capital Outlay	65,000	18,000	55,000		290,000	475,000	2,700,000	250,000
Debt Service								
Principal	45,249		90,000					
Interest	11,021	-	38,048	-	-	-	-	-
TOTAL EXPENDITURES	<u>584,057</u>	<u>253,795</u>	<u>439,679</u>	<u>350,000</u>	<u>2,987,435</u>	<u>475,000</u>	<u>5,353,063</u>	<u>3,880,817</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>28,083</u>	<u>1,386</u>	<u>102,743</u>	<u>178,287</u>	<u>684,815</u>	<u>(25,000)</u>	<u>(604,863)</u>	<u>3,041,055</u>
OTHER FINANCING SOURCES (USES)								
Operating Transfers In								
Loan Proceeds								
Proceeds from Sale of Assets	5,783				600	8,778	30,000	
Operating Transfers Out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>600</u>	<u>8,778</u>	<u>30,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>33,866</u>	<u>1,386</u>	<u>102,743</u>	<u>178,287</u>	<u>685,415</u>	<u>(16,222)</u>	<u>(574,863)</u>	<u>3,041,055</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>990,997</u>	<u>185,010</u>	<u>1,620,260</u>	<u>846,525</u>	<u>5,049,692</u>	<u>993,288</u>	<u>4,870,858</u>	<u>11,512,699</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,024,863</u>	<u>\$ 186,396</u>	<u>\$ 1,723,003</u>	<u>\$ 1,024,812</u>	<u>\$ 5,735,107</u>	<u>\$ 977,066</u>	<u>\$ 4,295,995</u>	<u>\$ 14,553,754</u>

Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2024 Combined Budget Summary
 (2023 Revised)

	Fire District #2 VFD 2023 Revised	Iberville Medical Complex CDBG 2023 Revised	American Rescue Plan Act 2023 Revised	CSBG 2023 Revised	E911 2023 Revised	HUD Section 8 2023 Revised	Disaster Relief Fund 2023 Revised	Total Special Revenue Funds 2023 Revised
REVENUES								
Taxes & Franchises	\$ 305,000	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	24,817,500
Licenses & Permits								
Intergovernmental Revenues	8,600		1,000,000	110,000		149,900		2,575,245
Fines & Forfeitures								200,000
Fees Charges and Commissions		1,909,112			495,000			2,485,872
Use of Money and Property	72,000	238,000	183,332		30,819			2,166,430
Miscellaneous Revenues					15,000	5,000		753,645
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	385,600	2,147,112	1,183,332	110,000	1,140,819	154,900	-	32,998,692
EXPENDITURES								
Housing Assistance Payments						154,900		154,900
General Government								1,797,560
Public Safety	233,902				1,149,200			3,162,462
Public Works								9,403,820
Health & Welfare		421,486		110,000				1,152,723
Culture & Recreation								2,676,786
Economic Development								68,709
Other Expenditures								
In Kind								
Capital Outlay	18,400	200,000	1,183,332		25,000			7,577,732
Debt Service								
Principal		268,376						403,625
Interest	-	-	-	-	-	-	-	49,069
TOTAL EXPENDITURES	252,302	889,862	1,183,332	110,000	1,174,200	154,900	-	26,447,386
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	133,298	1,257,250	-	-	(33,381)	-	-	6,551,306
OTHER FINANCING SOURCES (USES)								
Operating Transfers In								663,000
Loan Proceeds								
Proceeds from Sale of Assets								347,985
Operating Transfers Out	-	-	-	-	-	-	-	(300,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	710,985
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	133,298	1,257,250	-	-	(33,381)	-	-	7,262,291
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,725,127	5,180,558	527	4,858	578,609	31,535	109,553	44,458,401
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,858,425	\$ 6,437,808	\$ 527	\$ 4,858	\$ 545,228	\$ 31,535	\$ 109,553	\$ 51,720,692

Iberville Parish Council
Plaquemine, LA
Special Revenue Funds - Governmental Fund Type
2024 Combined Budget Summary
(2024 Budget)

	Bayou Goula VFD 2024 Budget	Office of Emergency Preparedness 2024 Budget	Drainage Maintenance 2024 Budget	Parks and Recreation 2024 Budget	Opioid Abatement Fund 2024 Budget	Criminal Court Fund 2024 Budget	Visitor Enterprise Fund 2024 Budget	Pres. Council on Drug Abuse 2024 Budget
REVENUES								
Taxes & Franchises	\$ 225,000	\$ -	\$ 5,250,000	\$ 3,150,000	\$ -	\$ -	\$ 62,500	\$ -
Licenses & Permits								
Intergovernmental Revenues	7,527	104,575	52,000				136,858	25,000
Fines & Forfeitures						180,000		20,000
Fees Charges and Commissions	9,000			65,940				
Use of Money and Property	15,000		140,000	125,000				
Miscellaneous Revenues				13,000	200,000	40,000		
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	256,527	104,575	5,442,000	3,353,940	200,000	220,000	199,358	45,000
EXPENDITURES								
Housing Assistance Payments								
General Government						215,672		
Public Safety	290,803	210,303						
Public Works			2,708,226					
Health & Welfare								276,026
Culture & Recreation				1,876,070			548,478	
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay	15,000	122,000	2,250,000	400,000				
Debt Service								
Principal								
Interest	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	305,803	332,303	4,958,226	2,276,070	-	215,672	548,478	276,026
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(49,276)	(227,728)	483,774	1,077,870	200,000	4,328	(349,120)	(231,026)
OTHER FINANCING SOURCES (USES)								
Operating Transfers In		250,000					300,000	238,000
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out	-	-	-	(400,000)	(75,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	250,000	-	(400,000)	(75,000)	-	300,000	238,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(49,276)	22,272	483,774	677,870	125,000	4,328	(49,120)	6,974
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	425,072	492,470	6,224,186	5,311,901	191,723	41,381	448,878	76,151
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 375,796	\$ 514,742	\$ 6,707,960	\$ 5,989,771	\$ 316,723	\$ 45,709	\$ 399,758	\$ 83,125

Iberville Parish Council
Plaquemine, LA
Special Revenue Funds - Governmental Fund Type
2024 Combined Budget Summary
(2024 Budget)

	Fire District #1 VFD 2024 Budget	White Castle VFD 2024 Budget	Bayou Sorrel/Pigeon Consolidated FD 2024 Budget	Parish Transportation 2024 Budget	Public Building Maintenance 2024 Budget	Vehicle & Equipment Replacement 2024 Budget	Sales Tax Roads 2024 Budget	Solid Waste 2024 Budget
REVENUES								
Taxes & Franchises	\$ 525,000	\$ 225,000	\$ 450,000	\$ -	\$ 3,150,000	\$ 450,000	\$ 3,350,000	\$ 5,500,000
Licenses & Permits								
Intergovernmental Revenues	37,640	25,094	13,597	380,000	500			
Fines & Forfeitures								
Fees Charges and Commissions	2,500				1,000			
Use of Money and Property	35,000	4,000	65,000	30,000	200,000		300,000	450,000
Miscellaneous Revenues					650		475,000	5,000
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	600,140	254,094	528,597	410,000	3,352,150	450,000	4,125,000	5,955,000
EXPENDITURES								
Housing Assistance Payments								
General Government					1,563,751			
Public Safety	524,511	254,814	285,378		358,521			
Public Works				606,500	23,000		2,634,774	4,505,495
Health & Welfare					363,318			
Culture & Recreation					301,249			
Economic Development					76,245			
Other Expenditures								
In Kind								
Capital Outlay	25,000	130,000	75,000		370,000	1,000,000	1,500,000	250,000
Debt Service								
Principal	47,038		95,000					
Interest	9,232	-	34,589	-	-	-	-	-
TOTAL EXPENDITURES	605,781	384,814	489,967	606,500	3,056,084	1,000,000	4,134,774	4,755,495
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,641)	(130,720)	38,630	(196,500)	296,066	(550,000)	(9,774)	1,199,505
OTHER FINANCING SOURCES (USES)								
Operating Transfers In								
Loan Proceeds								
Proceeds from Sale of Assets					600			
Operating Transfers Out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	600	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(5,641)	(130,720)	38,630	(196,500)	296,666	(550,000)	(9,774)	1,199,505
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,024,863	186,396	1,723,003	1,024,812	5,735,107	977,066	4,295,995	14,553,754
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,019,222	\$ 55,676	\$ 1,761,633	\$ 828,312	\$ 6,031,773	\$ 427,066	\$ 4,286,221	\$ 15,753,259

Iberville Parish Council
Plaquemine, LA
Special Revenue Funds - Governmental Fund Type
2024 Combined Budget Summary
(2024 Budget)

	Fire District #2 VFD 2024 Budget	Iberville Medical Complex CDBG 2024 Budget	American Rescue Plan Act 2024 Budget	CSBG 2024 Budget	E911 2024 Budget	HUD Section 8 2024 Budget	Disaster Relief Fund 2024 Budget	Total Special Revenue Funds 2020 Budget
REVENUES								
Taxes & Franchises	\$ 305,000	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	23,242,500
Licenses & Permits								
Intergovernmental Revenues	7,395		5,644,987	110,000		160,000		6,705,173
Fines & Forfeitures								200,000
Fees Charges and Commissions		1,947,294			495,000			2,520,734
Use of Money and Property	55,000	200,000	125,000		15,000			1,759,000
Miscellaneous Revenues					15,000	5,000		753,650
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	367,395	2,147,294	5,769,987	110,000	1,125,000	165,000	-	35,181,057
EXPENDITURES								
Housing Assistance Payments						165,000		165,000
General Government								1,779,423
Public Safety	301,700				1,176,284			3,402,314
Public Works								10,477,995
Health & Welfare		424,326		110,000			109,553	1,283,223
Culture & Recreation								2,725,797
Economic Development								76,245
Other Expenditures								
In Kind								
Capital Outlay	20,000	200,000	5,770,514		25,000			12,152,514
Debt Service								
Principal		275,000						417,038
Interest	-	-	-	-	-	-	-	43,821
TOTAL EXPENDITURES	321,700	899,326	5,770,514	110,000	1,201,284	165,000	109,553	32,523,370
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	45,695	1,247,968	(527)	-	(76,284)	-	(109,553)	2,657,687
OTHER FINANCING SOURCES (USES)								
Operating Transfers In								788,000
Loan Proceeds								
Proceeds from Sale of Assets								600
Operating Transfers Out	-	-	-	-	-	-	-	(475,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	313,600
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	45,695	1,247,968	(527)	-	(76,284)	-	(109,553)	2,971,287
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,858,425	6,437,808	527	4,858	545,228	31,535	109,553	51,720,692
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,904,120	\$ 7,685,776	\$ -	\$ 4,858	\$ 468,944	\$ 31,535	\$ -	\$ 54,691,979

Iberville Parish Council
 Plaquemine, Louisiana
Debt Service Funds - Governmental Fund Type
 2024 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
	2023 Original	2023 Original	2023 Original	2023 Original	2023 Original	2023 Revised	2023 Revised	2023 Revised	2023 Revised	2023 Revised	2024 Budget	2024 Budget	2024 Budget	2024 Budget	2024 Budget
REVENUES															
Taxes & Franchises	\$ 1,576,650	\$ -	\$ -	\$ 481,872	\$ 2,058,522	\$ 1,576,650	\$ -	\$ -	\$ 479,483	\$ 2,056,133	\$ 883,600	\$ -	\$ -	\$ 480,907	\$ 1,364,507
Licenses & Permits															
Intergovernmental Revenues															
Fines & Forfeitures															
Fees Charges and Commissions															
Use of Money and Property															
Miscellaneous Revenues															
In Kind Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,576,650	-	-	481,872	2,058,522	1,576,650	-	-	479,483	2,056,133	883,600	-	-	480,907	1,364,507
EXPENDITURES															
Housing Assistance Payments															
General Government															
Public Safety															
Public Works															
Health & Welfare															
Culture & Recreation															
Economic Development															
Other Expenditures															
In Kind															
Capital Outlay															
Debt Service															
Principal	1,380,000	430,000		280,000	2,090,000	1,380,000	430,000		280,000	2,090,000	1,435,000	440,000		350,000	2,225,000
Interest	162,350	133,868		132,913	429,131	162,350	133,868		132,913	429,131	120,125	125,385		125,195	370,705
Paying Agent Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,542,350	563,868	-	412,913	2,519,131	1,542,350	563,868	-	412,913	2,519,131	1,555,125	565,385	-	475,195	2,595,705
EXCESS (DEFICIENCY) OF REVENUES															
OVER EXPENDITURES	34,300	(563,868)	-	68,959	(460,609)	34,300	(563,868)	-	66,570	(462,999)	(671,525)	(565,385)	-	5,712	(1,231,198)
OTHER FINANCING SOURCES (USES)															
Operating Transfers In		563,868			563,868		563,868		-	563,868		665,385			665,385
Loan Proceeds															
Proceeds from the Sales of Assets															
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	563,868	-	-	563,868	-	563,868	-	-	563,868	-	665,385	-	-	665,385
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES															
	34,300	-	-	68,959	103,259	34,300	-	-	66,570	100,870	(671,525)	100,000	-	5,712	(565,813)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR															
	1,628,865	-	-	1,270,847	2,899,712	1,629,039	-	-	1,248,044	2,877,083	1,663,339	-	-	1,314,614	2,977,953
FUND BALANCE (DEFICIT) AT END OF YEAR															
	\$ 1,663,165	\$ -	\$ -	\$ 1,339,806	\$ 3,002,971	\$ 1,663,339	\$ -	\$ -	\$ 1,314,614	\$ 2,977,953	\$ 991,814	\$ 100,000	\$ -	\$ 1,320,326	\$ 2,412,140

Iberville Parish Council
Plaquemine, Louisiana
Capital Project Funds - Governmental Fund Type
2024 Combined Budget Summary
(2023 Original)

	Capital Improvement Fund 2023 Original	LCDBG 2023 Original	Parks and Recreation Capital Outlay 2023 Original	Community Development Block Grant 2023 Original	Iberville Industrial Park 2023 Original	Total Capital Project Funds 2023 Original
<u>REVENUES</u>						
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	-	-	-	-	-	-
TOTAL REVENUES	4,275,000	500,000	-	-	50	4,775,050
<u>EXPENDITURES</u>						
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	-	-	-	-	-	-
TOTAL EXPENDITURES	6,250,000	500,000	832,813	-	-	7,582,813
EXCESS (DEFICIENCY) OF REVENUES	(1,975,000)	-	(832,813)	-	50	(2,807,763)
OVER EXPENDITURES						
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating Transfers In						
Loan Proceeds						
Proceeds from the Sale of Assets						
Operating Transfers Out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES	(1,975,000)	-	(832,813)	-	50	(2,807,763)
& OTHER SOURCES OVER EXPENDITURES						
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	6,691,417	161,575	832,813	-	110,030	7,795,835
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,716,417	\$ 161,575	\$ -	\$ -	\$ 110,080	\$ 4,988,072

Iberville Parish Council
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Capital Project Funds - Governmental Fund Type
2024 Combined Budget Summary
(2023 Revised)

	Capital Improvement Fund	LCDBG	Parks and Recreation Capital Outlay	Community Development Block Grant	Iberville Industrial Park	Total Capital Project Funds
	2023 Revised	2023 Revised	2023 Revised	2023 Revised	2023 Revised	2023 Revised
<u>REVENUES</u>						
Taxes & Franchises	\$ 5,200,000	\$ -	\$ -	\$ -	\$ -	\$ 5,200,000
Licenses & Permits						
Intergovernmental Revenues				254,105		254,105
Fines & Forfeitures						
Fees Charges and Commissions						
Use of Money and Property	384,123					384,123
Miscellaneous Revenues						
In Kind Revenues	-	-	-	-	-	-
TOTAL REVENUES	5,584,123	-	-	254,105	-	5,838,228
<u>EXPENDITURES</u>						
Housing Assistance Payments						
General Government						
Public Safety						
Public Works						
Health & Welfare						
Culture & Recreation						
Economic Development						
Other Expenditures						
In Kind						
Capital Outlay	3,750,000		733,152	429,000		4,912,152
Debt Service						
Principal						
Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	3,750,000	-	733,152	429,000	-	4,912,152
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,834,123	-	(733,152)	(174,895)	-	926,076
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating Transfers In			559,856	200,000		759,856
Loan Proceeds						
Proceeds from the Sale of Assets						
Operating Transfers Out	(759,856)	-	-	-	-	(759,856)
TOTAL OTHER FINANCING SOURCES (USES)	(759,856)	-	559,856	200,000	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	1,074,267	-	(173,296)	25,105	-	926,076
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	7,414,869	161,575	173,296	3,669	110,019	7,863,428
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 8,489,136	\$ 161,575	\$ -	\$ 28,774	\$ 110,019	\$ 8,789,504

Iberville Parish Council
Plaquemine, Louisiana
Capital Project Funds - Governmental Fund Type
2024 Combined Budget Summary
(2024 Budget)

	Capital Improvement Fund 2024 Budget	LCDBG 2024 Budget	Parks and Recreation Capital Outlay 2024 Budget	Office of Community Development Block Grant 2024 Budget	Iberville Industrial Park 2024 Budget	Total Capital Project Funds 2024 Budget
REVENUES						
Taxes & Franchises	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
Licenses & Permits						
Intergovernmental Revenues	4,279,350	2,000,000		2,564,000		8,843,350
Fines & Forfeitures						
Fees Charges and Commissions						
Use of Money and Property	275,000					275,000
Miscellaneous Revenues						
In Kind Revenues	-	-	-	-	-	-
TOTAL REVENUES	9,054,350	2,000,000	-	2,564,000	-	13,618,350
EXPENDITURES						
Housing Assistance Payments						
General Government						
Public Safety						
Public Works						
Health & Welfare						
Culture & Recreation						
Economic Development						
Other Expenditures						
In Kind						
Capital Outlay	10,679,350	2,300,000		2,564,000		15,543,350
Debt Service						
Principal						
Interest	-	-	-	-	-	-
TOTAL EXPENDITURES	10,679,350	2,300,000	-	2,564,000	-	15,543,350
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,625,000)	(300,000)	-	-	-	(1,925,000)
OTHER FINANCING SOURCES (USES)						
Operating Transfers In		138,425				138,425
Loan Proceeds						
Proceeds from the Sale of Assets						
Operating Transfers Out	(138,425)	-	-	-	-	(138,425)
TOTAL OTHER FINANCING SOURCES (USES)	(138,425)	138,425	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(1,763,425)	(161,575)	-	-	-	(1,925,000)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	8,489,136	161,575	-	28,774	110,019	8,789,504
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 6,725,711	\$ -	\$ -	\$ 28,774	\$ 110,019	\$ 6,864,504

Iberville Parish Council
Plaquemine, Louisiana
Enterprise Funds - Governmental Fund Type
2024 Combined Budget Summary

	Sales Tax Department 2023 Original	Utility Department 2023 Original		Sales Tax Department 2023 Revised	Utility Department 2023 Revised		Sales Tax Department 2024 Budget	Utility Department 2024 Budget
REVENUES			REVENUES			REVENUES		
Taxes & Franchises	\$ 950,060	\$ -	Taxes & Franchises	\$ 946,660	\$ -	Taxes & Franchises	\$ 948,960	\$ -
Licenses & Permits			Licenses & Permits			Licenses & Permits		
Intergovernmental Revenues			Intergovernmental Revenues			Intergovernmental Revenues		
Fines & Forfeitures			Fines & Forfeitures			Fines & Forfeitures		
Fees Charges and Commissions		7,510,450	Fees Charges and Commissions		7,488,350	Fees Charges and Commissions		7,549,450
Use of Money and Property		14,000	Use of Money and Property		30,500	Use of Money and Property		30,000
Miscellaneous Revenues		26,100	Miscellaneous Revenues		25,850	Miscellaneous Revenues		25,850
In Kind Revenues	-	-	In Kind Revenues	-	-	In Kind Revenues	-	-
TOTAL REVENUES	950,060	7,550,550	TOTAL REVENUES	946,660	7,544,700	TOTAL REVENUES	948,960	7,605,300
EXPENDITURES			EXPENDITURES			EXPENDITURES		
Housing Assistance Payments			Housing Assistance Payments			Housing Assistance Payments		
General Government	950,060		General Government	946,660		General Government	948,960	
Public Safety			Public Safety			Public Safety		
Public Works		7,434,600	Public Works		7,605,300	Public Works		7,669,300
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		70,000	Capital Outlay		70,000	Capital Outlay		
Debt Service			Debt Service			Debt Service		
Principal			Principal			Principal		
Interest	-	-	Interest	-	-	Interest	-	-
TOTAL EXPENDITURES	950,060	7,504,600	TOTAL EXPENDITURES	946,660	7,675,300	TOTAL EXPENDITURES	948,960	7,669,300
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	45,950	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(130,600)	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(64,000)
OTHER FINANCING SOURCES (USES)			OTHER FINANCING SOURCES (USES)			OTHER FINANCING SOURCES (USES)		
Operating Transfers In			Operating Transfers In		1,250,000	Operating Transfers In		500,000
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	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	TOTAL OTHER FINANCING SOURCES (USES)	-	1,250,000	TOTAL OTHER FINANCING SOURCES (USES)	-	500,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	45,950	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	1,119,400	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	436,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	21,525,512	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	22,055,004	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	23,174,404
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 21,571,462	FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 23,174,404	FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 23,610,404

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001**2024 Budget Summary**

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 12,313,687	\$ 11,730,000	\$ 13,560,000	\$ 13,060,000
Licenses & Permits	557,945	510,525	609,000	556,000
Intergovernmental Revenues	1,364,262	828,367	1,112,862	1,120,953
Fines & Forfeitures	16,818	16,200	6,100	4,200
Fees Charges and Commissions	111,825	71,900	129,650	125,500
Use of Money and Property	148,840	40,000	290,000	225,000
Miscellaneous Revenues	6,363,562	6,652,034	6,816,640	6,852,176
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>20,876,939</u>	<u>19,849,026</u>	<u>22,524,252</u>	<u>21,943,829</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government	8,596,896	8,519,884	9,670,147	9,889,997
Public Safety	2,598,960	2,474,767	2,892,624	2,817,450
Public Works	2,002,387	1,896,783	2,042,979	2,080,026
Health & Welfare	1,538,019	1,729,991	1,692,870	1,824,682
Culture & Recreation	622,002	850,663	945,515	1,002,760
Economic Development	313,970	330,012	334,457	331,631
Other Expenditures				
In Kind				
Capital Outlay	1,098,725	235,000	240,000	1,050,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>16,770,959</u>	<u>16,037,100</u>	<u>17,818,592</u>	<u>18,996,546</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>4,105,980</u>	<u>3,811,926</u>	<u>4,705,660</u>	<u>2,947,283</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	54,760			
Loan Proceeds				
Proceeds from Sale of Assets	23,100	-	-	-
Operating Transfers Out	<u>(970,155)</u>	<u>(916,868)</u>	<u>(2,176,868)</u>	<u>(1,478,385)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(892,295)</u>	<u>(916,868)</u>	<u>(2,176,868)</u>	<u>(1,478,385)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>3,213,685</u>	<u>2,895,058</u>	<u>2,528,792</u>	<u>1,468,898</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>11,345,424</u>	<u>13,339,015</u>	<u>14,559,109</u>	<u>17,087,901</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 14,559,109</u>	<u>\$ 16,234,073</u>	<u>\$ 17,087,901</u>	<u>\$ 18,556,799</u>

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Fire Department - 107
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 234,122	\$ 200,000	\$ 250,000	\$ 225,000
Licenses & Permits				
Intergovernmental Revenues	7,604	7,527	7,527	7,527
Fines & Forfeitures				
Fees Charges and Commissions	9,000	18,000	9,000	9,000
Use of Money and Property	2,963	4,000	16,500	15,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>253,689</u>	<u>229,527</u>	<u>283,027</u>	<u>256,527</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	123,084	244,304	232,767	290,803
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	7,666	15,000	26,000	15,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>130,750</u>	<u>259,304</u>	<u>258,767</u>	<u>305,803</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>122,939</u>	<u>(29,777)</u>	<u>24,260</u>	<u>(49,276)</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>122,939</u>	<u>(29,777)</u>	<u>24,260</u>	<u>(49,276)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>277,873</u>	<u>278,712</u>	<u>400,812</u>	<u>425,072</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 400,812</u>	<u>\$ 248,935</u>	<u>\$ 425,072</u>	<u>\$ 375,796</u>

Iberville Parish Council
Plaquemine, Louisiana
Office of Emergency Preparedness - 108
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	114,287	98,118	161,529	104,575
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	15			
Miscellaneous Revenues	13,696			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>127,998</u>	<u>98,118</u>	<u>161,529</u>	<u>104,575</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	221,419	202,542	213,359	210,303
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	29,712	122,000	122,000	122,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>251,131</u>	<u>324,542</u>	<u>335,359</u>	<u>332,303</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(123,133)</u>	<u>(226,424)</u>	<u>(173,830)</u>	<u>(227,728)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	170,000	190,000	250,000	250,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>170,000</u>	<u>190,000</u>	<u>250,000</u>	<u>250,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>46,867</u>	<u>(36,424)</u>	<u>76,170</u>	<u>22,272</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>369,433</u>	<u>322,587</u>	<u>416,300</u>	<u>492,470</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 416,300</u>	<u>\$ 286,163</u>	<u>\$ 492,470</u>	<u>\$ 514,742</u>

Iberville Parish Council
Plaquemine, Louisiana
Drainage Maintenance - 111
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 4,660,630	\$ 4,600,000	\$ 5,250,000	\$ 5,250,000
Licenses & Permits				
Intergovernmental Revenues	888,107	52,000	252,000	52,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	41,650	40,000	160,000	140,000
Miscellaneous Revenues	105,005			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>5,695,392</u>	<u>4,692,000</u>	<u>5,662,000</u>	<u>5,442,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	2,797,332	2,811,401	2,746,940	2,708,226
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	1,064,956	1,200,000	1,700,000	2,250,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>3,862,288</u>	<u>4,011,401</u>	<u>4,446,940</u>	<u>4,958,226</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,833,104</u>	<u>680,599</u>	<u>1,215,060</u>	<u>483,774</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	95,333		56,500	
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>95,333</u>	<u>-</u>	<u>56,500</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,928,437</u>	<u>680,599</u>	<u>1,271,560</u>	<u>483,774</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,024,189</u>	<u>4,651,312</u>	<u>4,952,626</u>	<u>6,224,186</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 4,952,626</u>	<u>\$ 5,331,911</u>	<u>\$ 6,224,186</u>	<u>\$ 6,707,960</u>

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation - 115
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 2,787,283	\$ 2,835,000	\$ 3,150,000	\$ 3,150,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	80,392	60,290	65,940	65,940
Use of Money and Property	37,230	30,000	155,000	125,000
Miscellaneous Revenues	4,501	5,000	13,000	13,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,909,406</u>	<u>2,930,290</u>	<u>3,383,940</u>	<u>3,353,940</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation	1,792,209	1,741,612	1,876,264	1,876,070
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	22,343	450,000	450,000	400,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>1,814,552</u>	<u>2,191,612</u>	<u>2,326,264</u>	<u>2,276,070</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,094,854</u>	<u>738,678</u>	<u>1,057,676</u>	<u>1,077,870</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	100		246,324	
Operating Transfers Out	<u>(543,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>(400,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(542,900)</u>	<u>(300,000)</u>	<u>(53,676)</u>	<u>(400,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>551,954</u>	<u>438,678</u>	<u>1,004,000</u>	<u>677,870</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,755,947</u>	<u>4,090,695</u>	<u>4,307,901</u>	<u>5,311,901</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 4,307,901</u>	<u>\$ 4,529,373</u>	<u>\$ 5,311,901</u>	<u>\$ 5,989,771</u>

Iberville Parish Council
Plaquemine, Louisiana
Opioid Abatement - 116
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues			191,723	200,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	191,723	200,000
<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				
Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	191,723	200,000
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	(75,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	(75,000)
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	191,723	125,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	191,723
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ 191,723	\$ 316,723

Iberville Parish Council
Plaquemine, Louisiana
Criminal Court Fund - 117
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures	180,547	205,000	180,000	180,000
Fees Charges and Commissions				
Use of Money and Property	16			
Miscellaneous Revenues	63,499	40,000	40,000	40,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>244,062</u>	<u>245,000</u>	<u>220,000</u>	<u>220,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government	229,163	213,965	233,378	215,672
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>229,163</u>	<u>213,965</u>	<u>233,378</u>	<u>215,672</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>14,899</u>	<u>31,035</u>	<u>(13,378)</u>	<u>4,328</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	(54,760)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(54,760)</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(39,861)</u>	<u>31,035</u>	<u>(13,378)</u>	<u>4,328</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>94,620</u>	<u>78,278</u>	<u>54,759</u>	<u>41,381</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 54,759</u>	<u>\$ 109,313</u>	<u>\$ 41,381</u>	<u>\$ 45,709</u>

Iberville Parish Council
Plaquemine, Louisiana
Visitor Enterprise Fund - 118
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 62,324	\$ 62,500	\$ 62,500	\$ 62,500
Licenses & Permits				
Intergovernmental Revenues	136,858	201,858	136,858	136,858
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	47			
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>199,229</u>	<u>264,358</u>	<u>199,358</u>	<u>199,358</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation	444,706	511,376	499,503	548,478
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>444,706</u>	<u>511,376</u>	<u>499,503</u>	<u>548,478</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(245,477)</u>	<u>(247,018)</u>	<u>(300,145)</u>	<u>(349,120)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	300,000	300,000	250,000	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>250,000</u>	<u>300,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>54,523</u>	<u>52,982</u>	<u>(50,145)</u>	<u>(49,120)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>444,500</u>	<u>455,520</u>	<u>499,023</u>	<u>448,878</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 499,023</u>	<u>\$ 508,502</u>	<u>\$ 448,878</u>	<u>\$ 399,758</u>

Iberville Parish Council
Plaquemine, Louisiana
President's Council on Drug Abuse - 119
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	23,340	25,000	25,000	25,000
Fines & Forfeitures	14,625	20,000	20,000	20,000
Fees Charges and Commissions	175			
Use of Money and Property	3			
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>38,143</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	220,872	244,608	258,733	276,026
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>220,872</u>	<u>244,608</u>	<u>258,733</u>	<u>276,026</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(182,729)</u>	<u>(199,608)</u>	<u>(213,733)</u>	<u>(231,026)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	163,000	163,000	163,000	238,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>163,000</u>	<u>163,000</u>	<u>163,000</u>	<u>238,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(19,729)</u>	<u>(36,608)</u>	<u>(50,733)</u>	<u>6,974</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>146,613</u>	<u>123,342</u>	<u>126,884</u>	<u>76,151</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 126,884</u>	<u>\$ 86,734</u>	<u>\$ 76,151</u>	<u>\$ 83,125</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side) - 120
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 514,097	\$ 475,000	\$ 525,000	\$ 525,000
Licenses & Permits				
Intergovernmental Revenues	44,021	42,000	40,640	37,640
Fines & Forfeitures				
Fees Charges and Commissions	2,500	2,500	2,500	2,500
Use of Money and Property	13,454	12,000	44,000	35,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>574,072</u>	<u>531,500</u>	<u>612,140</u>	<u>600,140</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	284,759	430,703	462,787	524,511
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	42,564	22,797	65,000	25,000
Debt Service				
Principal	43,529	45,000	45,249	47,038
Interest	12,741	-	11,021	9,232
TOTAL EXPENDITURES	<u>383,593</u>	<u>498,500</u>	<u>584,057</u>	<u>605,781</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>190,479</u>	<u>33,000</u>	<u>28,083</u>	<u>(5,641)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds			5,783	
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>5,783</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>190,479</u>	<u>33,000</u>	<u>33,866</u>	<u>(5,641)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>800,518</u>	<u>860,768</u>	<u>990,997</u>	<u>1,024,863</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 990,997</u>	<u>\$ 893,768</u>	<u>\$ 1,024,863</u>	<u>\$ 1,019,222</u>

Iberville Parish Council
Plaquemine, Louisiana
White Castle Fire Department - 121
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 234,121	\$ 200,000	\$ 225,000	\$ 225,000
Licenses & Permits				
Intergovernmental Revenues	29,543	29,000	25,094	25,094
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	1,594	1,500	5,087	4,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>265,258</u>	<u>230,500</u>	<u>255,181</u>	<u>254,094</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	206,848	232,149	235,795	254,814
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	26,000		18,000	130,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>232,848</u>	<u>232,149</u>	<u>253,795</u>	<u>384,814</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>32,410</u>	<u>(1,649)</u>	<u>1,386</u>	<u>(130,720)</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>1,778</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>34,188</u>	<u>(1,649)</u>	<u>1,386</u>	<u>(130,720)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>150,822</u>	<u>124,050</u>	<u>185,010</u>	<u>186,396</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 185,010</u>	<u>\$ 122,401</u>	<u>\$ 186,396</u>	<u>\$ 55,676</u>

Iberville Parish Council
Plaquemine, Louisiana
Bayou Sorrel/Pigeon Consolidated Fire Department - 122
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 468,243	\$ 400,000	\$ 450,000	\$ 450,000
Licenses & Permits				
Intergovernmental Revenues	15,824	15,800	13,597	13,597
Fines & Forfeitures				
Fees Charges and Commissions	344			
Use of Money and Property	31,069	40,000	78,825	65,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>515,480</u>	<u>455,800</u>	<u>542,422</u>	<u>528,597</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	237,311	235,272	256,631	285,378
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	11,555	75,000	55,000	75,000
Debt Service				
Principal	85,000	90,000	90,000	95,000
Interest	40,619	38,048	38,048	34,589
TOTAL EXPENDITURES	<u>374,485</u>	<u>438,320</u>	<u>439,679</u>	<u>489,967</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>140,995</u>	<u>17,480</u>	<u>102,743</u>	<u>38,630</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>140,995</u>	<u>17,480</u>	<u>102,743</u>	<u>38,630</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,479,265</u>	<u>1,489,195</u>	<u>1,620,260</u>	<u>1,723,003</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,620,260</u>	<u>\$ 1,506,675</u>	<u>\$ 1,723,003</u>	<u>\$ 1,761,633</u>

Iberville Parish Council
Plaquemine, Louisiana
Parish Transportation Fund - 123
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	416,019	350,000	486,000	380,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	10,394		37,867	30,000
Miscellaneous Revenues			4,420	
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>426,413</u>	<u>350,000</u>	<u>528,287</u>	<u>410,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	274,539	350,000	350,000	606,500
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>274,539</u>	<u>350,000</u>	<u>350,000</u>	<u>606,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>151,874</u>	<u>-</u>	<u>178,287</u>	<u>(196,500)</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>151,874</u>	<u>-</u>	<u>178,287</u>	<u>(196,500)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>694,651</u>	<u>296,619</u>	<u>846,525</u>	<u>1,024,812</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 846,525</u>	<u>\$ 296,619</u>	<u>\$ 1,024,812</u>	<u>\$ 828,312</u>

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 3,646,123	\$ 3,000,000	\$ 3,450,000	\$ 3,150,000
Licenses & Permits				
Intergovernmental Revenues	1,079		500	500
Fines & Forfeitures				
Fees Charges and Commissions	176		1,000	1,000
Use of Money and Property	47,653	40,000	220,000	200,000
Miscellaneous Revenues	717		750	650
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,695,748</u>	<u>3,040,000</u>	<u>3,672,250</u>	<u>3,352,150</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government	1,345,188	1,584,529	1,564,182	1,563,751
Public Safety	324,392	358,521	378,021	358,521
Public Works	22,176	23,000	23,000	23,000
Health & Welfare	340,758	353,045	362,504	363,318
Culture & Recreation	215,355	299,698	301,019	301,249
Economic Development	56,861	74,872	68,709	76,245
Other Expenditures				
In Kind				
Capital Outlay	103,754	50,000	290,000	370,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,408,484</u>	<u>2,743,665</u>	<u>2,987,435</u>	<u>3,056,084</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,287,264</u>	<u>296,335</u>	<u>684,815</u>	<u>296,066</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	233		600	600
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>233</u>	<u>-</u>	<u>600</u>	<u>600</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,287,497</u>	<u>296,335</u>	<u>685,415</u>	<u>296,666</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,762,195</u>	<u>3,787,187</u>	<u>5,049,692</u>	<u>5,735,107</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 5,049,692</u>	<u>\$ 4,083,522</u>	<u>\$ 5,735,107</u>	<u>\$ 6,031,773</u>

Iberville Parish Council
Plaquemine, LA
Vehicle and Equipment Replacement - 128
2024
Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
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	76			
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>450,076</u>	<u>450,000</u>	<u>450,000</u>	<u>450,000</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	30,295	450,000	475,000	1,000,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>30,295</u>	<u>450,000</u>	<u>475,000</u>	<u>1,000,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>419,781</u>	<u>-</u>	<u>(25,000)</u>	<u>(550,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	17,500		8,778	
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>17,500</u>	<u>-</u>	<u>8,778</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>437,281</u>	<u>-</u>	<u>(16,222)</u>	<u>(550,000)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>556,007</u>	<u>23,507</u>	<u>993,288</u>	<u>977,066</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 993,288</u>	<u>\$ 23,507</u>	<u>\$ 977,066</u>	<u>\$ 427,066</u>

Iberville Parish Council

Plaquemine, Louisiana

Sales Tax Road - 129**2024 Budget Summary**

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 3,419,160	\$ 2,850,000	\$ 3,750,000	\$ 3,350,000
Licenses & Permits				
Intergovernmental Revenues	34,321		158,000	
Fines & Forfeitures				
Fees Charges and Commissions	281		200	
Use of Money and Property	115,380	120,000	365,000	300,000
Miscellaneous Revenues	714,598	425,000	475,000	475,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>4,283,740</u>	<u>3,395,000</u>	<u>4,748,200</u>	<u>4,125,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	2,917,659	2,654,582	2,653,063	2,634,774
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	2,157,394	1,100,000	2,700,000	1,500,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>5,075,053</u>	<u>3,754,582</u>	<u>5,353,063</u>	<u>4,134,774</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(791,313)</u>	<u>(359,582)</u>	<u>(604,863)</u>	<u>(9,774)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	4,656		30,000	
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,656</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(786,657)</u>	<u>(359,582)</u>	<u>(574,863)</u>	<u>(9,774)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,657,515</u>	<u>4,709,059</u>	<u>4,870,858</u>	<u>4,295,995</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 4,870,858</u>	<u>\$ 4,349,477</u>	<u>\$ 4,295,995</u>	<u>\$ 4,286,221</u>

Iberville Parish Council

Plaquemine, Louisiana

Solid Waste - 130**2024 Budget Summary**

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 5,672,237	\$ 4,500,000	\$ 6,350,000	\$ 5,500,000
Licenses & Permits				
Intergovernmental Revenues	4,142			
Fines & Forfeitures				
Fees Charges and Commissions	13,165		3,120	-
Use of Money and Property	151,441	130,000	560,000	450,000
Miscellaneous Revenues	3,039	2,000	8,752	5,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>5,844,024</u>	<u>4,632,000</u>	<u>6,921,872</u>	<u>5,955,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	3,775,845	3,476,967	3,630,817	4,505,495
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	489,858	250,000	250,000	250,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>4,265,703</u>	<u>3,726,967</u>	<u>3,880,817</u>	<u>4,755,495</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,578,321</u>	<u>905,033</u>	<u>3,041,055</u>	<u>1,199,505</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	7,778			
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,778</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,586,099</u>	<u>905,033</u>	<u>3,041,055</u>	<u>1,199,505</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>9,926,600</u>	<u>11,284,263</u>	<u>11,512,699</u>	<u>14,553,754</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 11,512,699</u>	<u>\$ 12,189,296</u>	<u>\$ 14,553,754</u>	<u>\$ 15,753,259</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #2 (Bayou Blue) - 140
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 313,572	\$ 275,000	\$ 305,000	\$ 305,000
Licenses & Permits				
Intergovernmental Revenues	8,618	8,600	8,600	7,395
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	21,814	20,000	72,000	55,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>344,004</u>	<u>303,600</u>	<u>385,600</u>	<u>367,395</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	151,207	218,902	233,902	301,700
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay		18,400	18,400	20,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>151,207</u>	<u>237,302</u>	<u>252,302</u>	<u>321,700</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>192,797</u>	<u>66,298</u>	<u>133,298</u>	<u>45,695</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>192,797</u>	<u>66,298</u>	<u>133,298</u>	<u>45,695</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,532,330</u>	<u>1,676,135</u>	<u>1,725,127</u>	<u>1,858,425</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,725,127</u>	<u>\$ 1,742,433</u>	<u>\$ 1,858,425</u>	<u>\$ 1,904,120</u>

Iberville Parish Council
Plaquemine, Louisiana
Iberville Medical Complex CDBG - 142
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	1,863,567	1,850,000	1,909,112	1,947,294
Use of Money and Property	61,268	50,000	238,000	200,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,924,835</u>	<u>1,900,000</u>	<u>2,147,112</u>	<u>2,147,294</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	391,981	425,471	421,486	424,326
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	354,907	200,000	200,000	200,000
Debt Service				
Principal	242,925	258,102	268,376	275,000
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>989,813</u>	<u>883,573</u>	<u>889,862</u>	<u>899,326</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>935,022</u>	<u>1,016,427</u>	<u>1,257,250</u>	<u>1,247,968</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>935,022</u>	<u>1,016,427</u>	<u>1,257,250</u>	<u>1,247,968</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>4,245,536</u>	<u>4,217,835</u>	<u>5,180,558</u>	<u>6,437,808</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 5,180,558</u>	<u>\$ 5,234,262</u>	<u>\$ 6,437,808</u>	<u>\$ 7,685,776</u>

Iberville Parish Council
Plaquemine, Louisiana
American Rescue Plan Act - 145
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	2,031,842	3,950,000	1,000,000	5,644,987
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	527		183,332	125,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,032,369</u>	<u>3,950,000</u>	<u>1,183,332</u>	<u>5,769,987</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	2,031,842	3,950,000	1,183,332	5,770,514
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,031,842</u>	<u>3,950,000</u>	<u>1,183,332</u>	<u>5,770,514</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>527</u>	<u>-</u>	<u>-</u>	<u>(527)</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>527</u>	<u>-</u>	<u>-</u>	<u>(527)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>527</u>	<u>527</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 527</u>	<u>\$ -</u>	<u>\$ 527</u>	<u>\$ -</u>

Iberville Parish Council
Plaquemine, Louisiana
Community Services Block Grant (CSBG) - 146
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	97,038	110,000	110,000	110,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>97,038</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	97,038	110,000	110,000	110,000
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>97,038</u>	<u>110,000</u>	<u>110,000</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**2024 Budget Summary**

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 300,000	\$ 300,000	\$ 600,000	\$ 600,000
Licenses & Permits				
Intergovernmental Revenues	52,929			
Fines & Forfeitures				
Fees Charges and Commissions	492,199	495,000	495,000	495,000
Use of Money and Property	7,470		30,819	15,000
Miscellaneous Revenues	15,000	15,000	15,000	15,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>867,598</u>	<u>810,000</u>	<u>1,140,819</u>	<u>1,125,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	912,278	908,302	1,149,200	1,176,284
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	163,217	25,000	25,000	25,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>1,075,495</u>	<u>933,302</u>	<u>1,174,200</u>	<u>1,201,284</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(207,897)</u>	<u>(123,302)</u>	<u>(33,381)</u>	<u>(76,284)</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>(207,897)</u>	<u>(123,302)</u>	<u>(33,381)</u>	<u>(76,284)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>786,506</u>	<u>502,910</u>	<u>578,609</u>	<u>545,228</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 578,609</u>	<u>\$ 379,608</u>	<u>\$ 545,228</u>	<u>\$ 468,944</u>

Iberville Parish Council

Plaquemine, Louisiana

Section 8 - 152**2024 Budget Summary**

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	177,940	160,000	149,900	160,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	36,091	36,000	5,000	5,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>214,031</u>	<u>196,000</u>	<u>154,900</u>	<u>165,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments	202,112	196,000	154,900	165,000
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>202,112</u>	<u>196,000</u>	<u>154,900</u>	<u>165,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,919</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>11,919</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>19,616</u>	<u>19,616</u>	<u>31,535</u>	<u>31,535</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 31,535</u>	<u>\$ 19,616</u>	<u>\$ 31,535</u>	<u>\$ 31,535</u>

Iberville Parish Council
Plaquemine, Louisiana
Disaster Relief Fund -153
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	19			
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>19</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare		109,534		109,553
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>109,553</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>19</u>	<u>(109,534)</u>	<u>-</u>	<u>(109,553)</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>19</u>	<u>(109,534)</u>	<u>-</u>	<u>(109,553)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>109,534</u>	<u>109,534</u>	<u>109,553</u>	<u>109,553</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 109,553</u>	<u>\$ -</u>	<u>\$ 109,553</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Bond Debt Service - 232
 2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 1,563,050	\$ 1,576,650	\$ 1,576,650	\$ 883,600
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	174			
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,563,224</u>	<u>1,576,650</u>	<u>1,576,650</u>	<u>883,600</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	1,330,000	1,380,000	1,380,000	1,435,000
Interest	203,000	162,350	162,350	120,125
TOTAL EXPENDITURES	<u>1,533,000</u>	<u>1,542,350</u>	<u>1,542,350</u>	<u>1,555,125</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>30,224</u>	<u>34,300</u>	<u>34,300</u>	<u>(671,525)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
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>30,224</u>	<u>34,300</u>	<u>34,300</u>	<u>(671,525)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,598,815</u>	<u>1,628,865</u>	<u>1,629,039</u>	<u>1,663,339</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,629,039</u>	<u>\$ 1,663,165</u>	<u>\$ 1,663,339</u>	<u>\$ 991,814</u>

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Bond Reserve - 235
 2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 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>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	430,000	430,000	440,000
Interest	142,155	133,868	133,868	125,385
TOTAL EXPENDITURES	562,155	563,868	563,868	565,385
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(562,155)	(563,868)	(563,868)	(565,385)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	562,155	563,868	563,868	665,385
Loan Proceeds				
Premium on defeased debt				
Premium on refunding debt				
Cost of issuance				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	562,155	563,868	563,868	665,385
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	100,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ -	\$ 100,000

Iberville Parish Council
 Plaquemine, Louisiana
2015 DHH Loan Reserve - 237
 2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 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>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				
Interest				
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	(236,189)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(236,189)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(236,189)	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	236,189	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ -	\$ -

Iberville Parish Council
Plaquemine, Louisiana
DHH Loan Debt Service Fund - 238
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 497,299	\$ 481,872	\$ 479,483	\$ 480,907
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	184	-	-	-
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>497,483</u>	<u>481,872</u>	<u>479,483</u>	<u>480,907</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	5,900,000	280,000	280,000	350,000
Interest	185,108	132,913	132,913	125,195
TOTAL EXPENDITURES	<u>6,085,108</u>	<u>412,913</u>	<u>412,913</u>	<u>475,195</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,587,625)</u>	<u>68,959</u>	<u>66,570</u>	<u>5,712</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	236,189			
Loan Proceeds	5,565,000			
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,801,189</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>213,564</u>	<u>68,959</u>	<u>66,570</u>	<u>5,712</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,034,480</u>	<u>1,270,847</u>	<u>1,248,044</u>	<u>1,314,614</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,248,044</u>	<u>\$ 1,339,806</u>	<u>\$ 1,314,614</u>	<u>\$ 1,320,326</u>

Iberville Parish Council
Plaquemine, Louisiana
Capital Improvement Fund - 341
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Orignial</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 5,128,740	\$ 4,200,000	\$ 5,200,000	\$ 4,500,000
Licenses & Permits				
Intergovernmental Revenues				4,279,350
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	93,599	75,000	384,123	275,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>5,222,339</u>	<u>4,275,000</u>	<u>5,584,123</u>	<u>9,054,350</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	2,773,887	6,250,000	3,750,000	10,679,350
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,773,887</u>	<u>6,250,000</u>	<u>3,750,000</u>	<u>10,679,350</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,448,452</u>	<u>(1,975,000)</u>	<u>1,834,123</u>	<u>(1,625,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Proceeds from General Long-Term Loans				
Operating Transfers Out	<u>(500,000)</u>	<u>-</u>	<u>(759,856)</u>	<u>(138,425)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(500,000)</u>	<u>-</u>	<u>(759,856)</u>	<u>(138,425)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,948,452</u>	<u>(1,975,000)</u>	<u>1,074,267</u>	<u>(1,763,425)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,466,417</u>	<u>6,691,417</u>	<u>7,414,869</u>	<u>8,489,136</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 7,414,869</u>	<u>\$ 4,716,417</u>	<u>\$ 8,489,136</u>	<u>\$ 6,725,711</u>

Iberville Parish Council

Plaquemine, Louisiana

LCDBG - 345**2024 Budget Summary**

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	301,381	500,000		2,000,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	30			
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>301,411</u>	<u>500,000</u>	<u>-</u>	<u>2,000,000</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	278,098	500,000		2,300,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>278,098</u>	<u>500,000</u>	<u>-</u>	<u>2,300,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>23,313</u>	<u>-</u>	<u>-</u>	<u>(300,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	-	138,425
Proceeds from General Long-Term Loans				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,425</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>23,313</u>	<u>-</u>	<u>-</u>	<u>(161,575)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>138,262</u>	<u>161,575</u>	<u>161,575</u>	<u>161,575</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 161,575</u>	<u>\$ 161,575</u>	<u>\$ 161,575</u>	<u>\$ -</u>

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation Capital Outlay Fund - 346
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	542			
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>542</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	8,028,059	832,813	733,152	
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>8,028,059</u>	<u>832,813</u>	<u>733,152</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(8,027,517)</u>	<u>(832,813)</u>	<u>(733,152)</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	743,000		559,856	
Loan Proceeds				
Proceeds from Sale of Fixed Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>743,000</u>	<u>-</u>	<u>559,856</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(7,284,517)</u>	<u>(832,813)</u>	<u>(173,296)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>7,457,813</u>	<u>832,813</u>	<u>173,296</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 173,296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
Plaquemine, Louisiana
Office of Community Development Block Grant - 362
2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	174,344		254,105	2,564,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>174,344</u>	<u>-</u>	<u>254,105</u>	<u>2,564,000</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	246,675		429,000	2,564,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>246,675</u>	<u>-</u>	<u>429,000</u>	<u>2,564,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(72,331)</u>	<u>-</u>	<u>(174,895)</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	75,000	-	200,000	-
Loan Proceeds				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>2,669</u>	<u>-</u>	<u>25,105</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,000</u>	<u>-</u>	<u>3,669</u>	<u>28,774</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,669</u>	<u>\$ -</u>	<u>\$ 28,774</u>	<u>\$ 28,774</u>

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Industrial Park - 366
 2024 Budget Summary

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	19	50		
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>19</u>	<u>50</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				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>19</u>	<u>50</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
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>19</u>	<u>50</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>110,000</u>	<u>110,030</u>	<u>110,019</u>	<u>110,019</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 110,019</u>	<u>\$ 110,080</u>	<u>\$ 110,019</u>	<u>\$ 110,019</u>

Iberville Parish Council
Plaquemine, Louisiana
Sales Tax Department
2024 Budget Summary

	2022 Actual	2023 Original	2023 Revised	2024 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 897,763	\$ 950,060	\$ 946,660	\$ 948,960
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	897,763	950,060	946,660	948,960
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government	897,763	950,060	946,660	948,960
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	897,763	950,060	946,660	948,960
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ -	\$ -

Iberville Parish Council

Plaquemine, Louisiana

Utility Department**2024 Budget Summary**

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 1	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	69,042			
Fines & Forfeitures				
Fees Charges and Commissions	7,458,000	7,510,450	7,488,350	7,549,450
Use of Money and Property	27,902	14,000	30,500	30,000
Miscellaneous Revenues	15,839	26,100	25,850	25,850
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>7,570,784</u>	<u>7,550,550</u>	<u>7,544,700</u>	<u>7,605,300</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	8,030,127	7,434,600	7,605,300	7,669,300
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay		70,000	70,000	
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>8,030,127</u>	<u>7,504,600</u>	<u>7,675,300</u>	<u>7,669,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(459,343)</u>	<u>45,950</u>	<u>(130,600)</u>	<u>(64,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In			1,250,000	500,000
Loan Proceeds				
Proceeds from Sale of Assets	7,034			
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,034</u>	<u>-</u>	<u>1,250,000</u>	<u>500,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(452,309)</u>	<u>45,950</u>	<u>1,119,400</u>	<u>436,000</u>
CONTRIBUTED CAPITAL	199,552			
SPECIAL ITEMS				
FUND EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>22,307,761</u>	<u>21,525,512</u>	<u>22,055,004</u>	<u>23,174,404</u>
FUND EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 22,055,004</u>	<u>\$ 21,571,462</u>	<u>\$ 23,174,404</u>	<u>\$ 23,610,404</u>

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

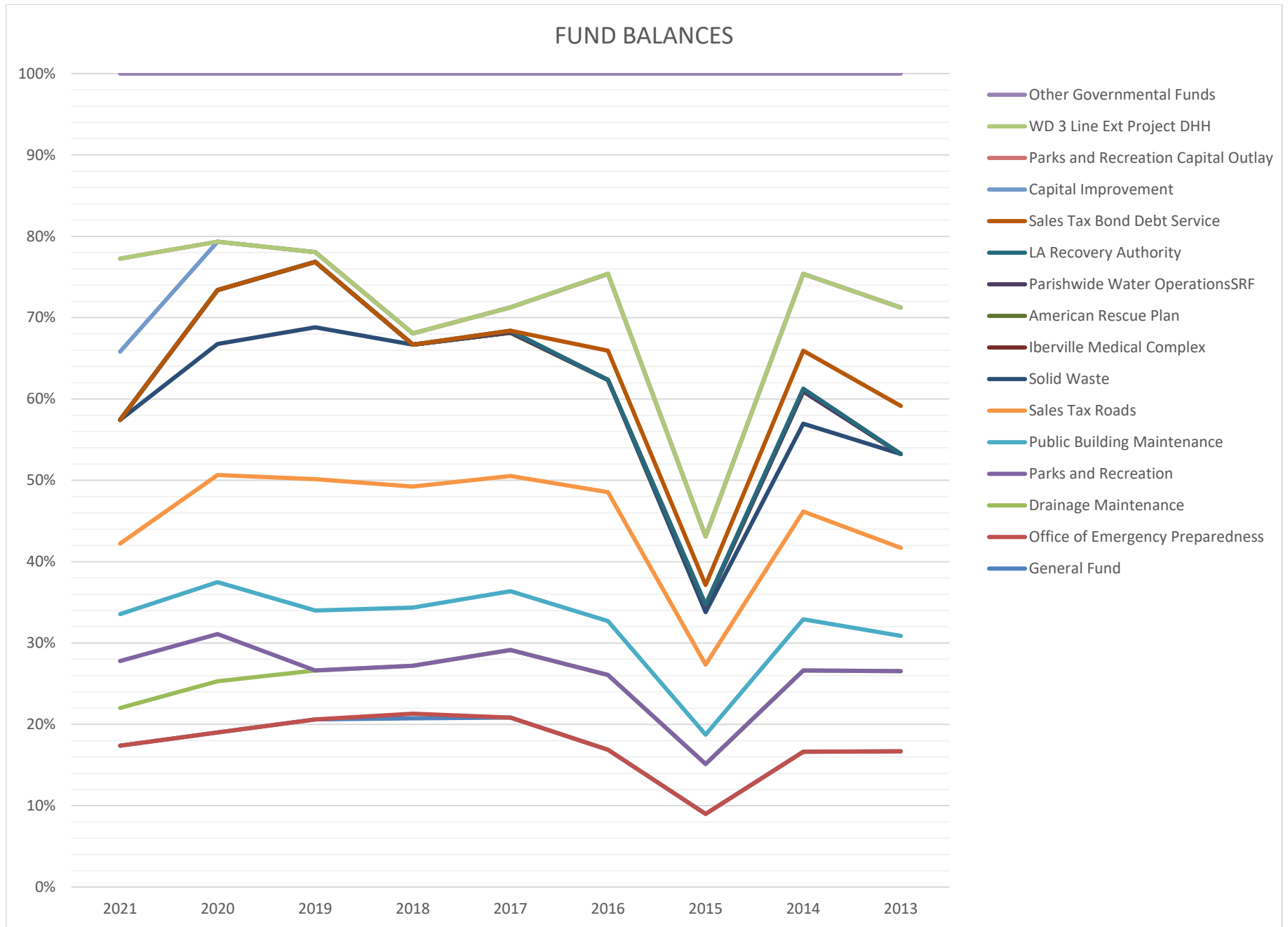
	Fiscal Year									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Fund										
Non Spendable	\$ 620	\$ 735	\$ 1,335	43,766	\$ 1,736	7,863	\$ 973	\$ 1,418	\$ 392,436	\$ 431,673
Restricted	100,000	100,000	100,000	100,000	125,386	134,835	129,377	125,809	139,220	150,000
Unassigned	14,458,475	11,244,689	10,751,507	9,628,519	8,898,021	7,968,244	6,898,291		4,811,743	3,593,255
Reserved										
Unreserved	-	-	-	-	-	-	-	5,631,381	-	-
Total General Fund	<u>\$ 14,559,095</u>	<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>
Office of Emergency Preparedness										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					246,119					
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Office of Emergency Preparedness	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Drainage Maintenance										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,450	\$ 45,132
Restricted	4,952,626	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
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Drainage Maintenance	<u>\$ 4,952,626</u>	<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>
Parks and Recreation										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted		3,755,947	3,304,623							
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Parks and Recreation	<u>\$ -</u>	<u>\$ 3,755,947</u>	<u>\$ 3,304,623</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
Restricted	5,049,692	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
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Public Building Maintenance	<u>\$ 5,049,692</u>	<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>
Sales Tax Roads										
Non Spendable	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ 3,750	\$ 29,500	\$ 73,000
Committed	4,870,858	5,657,515						5,507,033		
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>\$ 4,870,858</u>	<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>
Solid Waste										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 4,000	\$ 8,150
Restricted	11,512,699	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
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Solid Waste	<u>\$ 11,512,699</u>	<u>\$ 9,926,600</u>	<u>\$ 9,200,800</u>	<u>\$ 8,849,209</u>	<u>\$ 7,592,678</u>	<u>\$ 6,857,895</u>	<u>\$ 5,745,452</u>	<u>\$ 4,131,776</u>	<u>\$ 3,474,754</u>	<u>\$ 2,886,771</u>

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

	Fiscal Year									
	<u>2022</u>	<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>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,785,986</u>	<u>\$ 3,809,025</u>	<u>\$ 3,510,135</u>	<u>\$ 2,462,642</u>	<u>\$ 4,801</u>	<u>\$ 501,236</u>	<u>\$ 1,275,556</u>	<u>\$ 67,147</u>
American Rescue Plan Act										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	527									
Committed										
Unreserved	-	-	-	-	-	-	-	-	-	-
Total American Rescue Plan Act	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Parishwide Water Operations SRF										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted										
Committed						15,863				
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Parishwide Water Operations SRF	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,863</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LA Recovery Authority										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted						73,012		98,854	100,009	
Reserved										
Unreserved	-	-	-	-	-	-	-	-	-	-
Total LA Recovery Authority	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,012</u>	<u>\$ -</u>	<u>\$ 98,854</u>	<u>\$ 100,009</u>	<u>\$ -</u>
Sales Tax Bond Debt Service										
Non Spendable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted							1,492,194	1,538,215	1,506,390	1,478,915
Reserved										
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Sales Tax Bond Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,492,194</u>	<u>\$ 1,538,215</u>	<u>\$ 1,506,390</u>	<u>\$ 1,478,915</u>
Capital Improvement										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	7,414,869	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

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

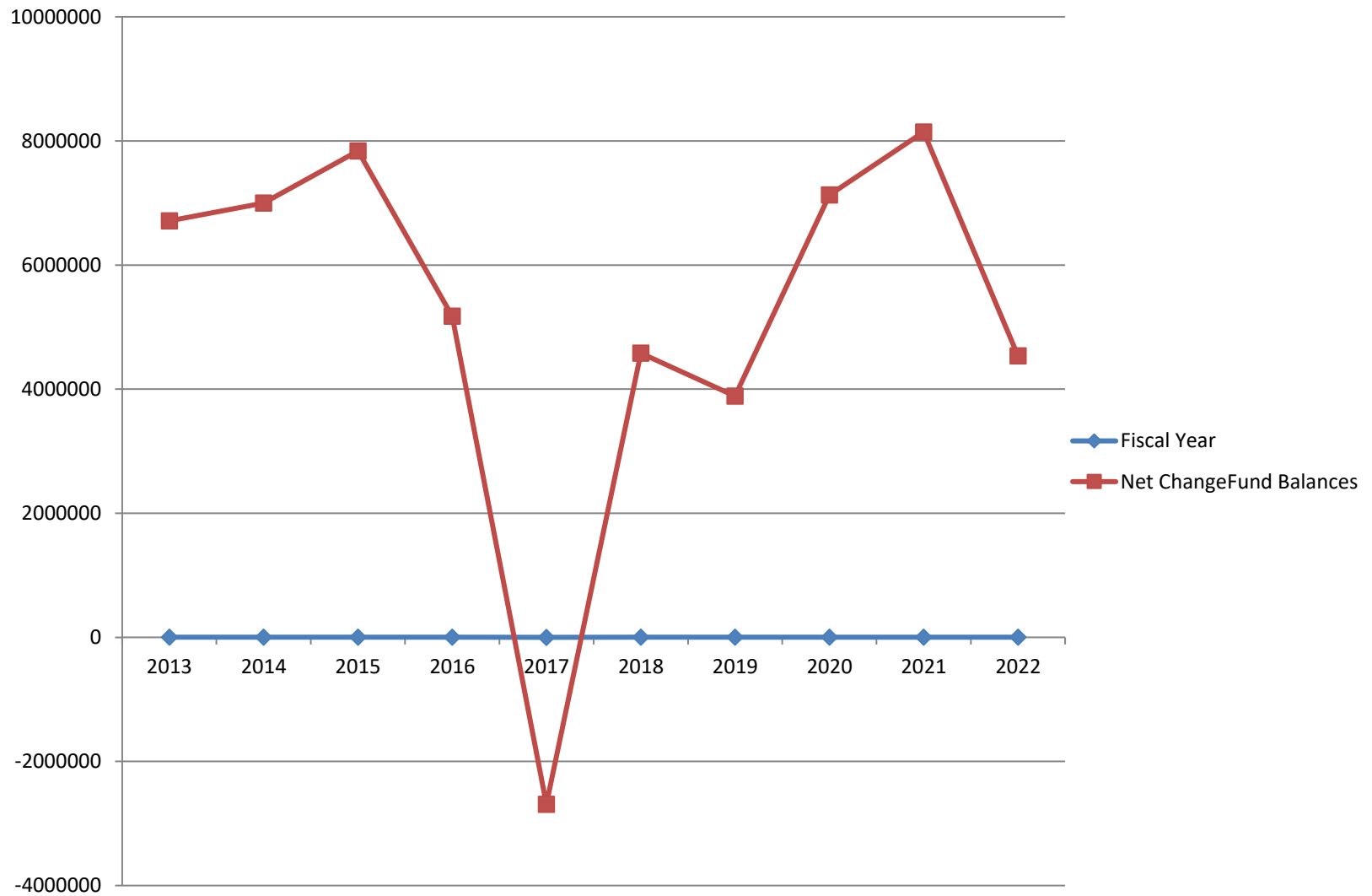
	Fiscal Year									
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Capital Improvement	<u>\$ 7,414,869</u>	<u>\$ 5,466,417</u>	<u>\$ 3,386,623</u>	<u>\$ 569,891</u>	<u>\$ 606,154</u>	<u>\$ 1,126,610</u>	<u>\$ 3,925,216</u>	<u>\$ 3,822,996</u>	<u>\$ 3,026,767</u>	<u>\$ 3,028,190</u>
Parks and Recreation Capital Outlay										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	173,296	7,457,813								
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Parks and Recreation Capital Outlay	<u>\$ 173,296</u>	<u>\$ 7,457,813</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>\$ -</u>	<u>\$ 10,015</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Governmental Funds										
Non Spendable	\$ -	\$ -	\$ 250	\$ 9,697	\$ 63	\$ -	\$ -	\$ 5,926	\$ -	\$ -
Restricted	20,008,767	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
Committed	1,230,191	812,620	1,010,584	983,399	750,426	772,668	3,176,068	2,559,743	1,012,855	850,601
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>\$ 21,238,958</u>	<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>



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

	Fiscal Year									
	<u>2022</u>	<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>
Revenues										
Taxes	\$ 42,264,688	\$ 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
Licenses and permits	557,945	597,395	573,838	559,558	553,368	588,991	500,503	508,077	596,733	387,777
Intergovernmental revenue	6,050,709	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
Charges for services	2,583,725	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
Use of money and property	787,472	29,017	131,574	703,206	569,161	268,155	46,700	26,582	28,950	24,141
Insurance fees	3,988,608	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
Other revenues	3,331,099	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
In-kind								2,036,793		
Fines and forfeitures	211,990	237,540	207,558	200,844	197,341	95,441	238,407	247,372	207,852	571,593
Total revenues	<u>59,776,236</u>	<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>
Expenditures										
Housing Assistance Payments	202,112	192,528	149,327							
General government	10,302,219	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
Public safety	5,060,259	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
Public works	11,781,360	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
Health & welfare	2,597,248	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
Culture & recreation	3,074,272	2,958,212	2,453,394	1,186,381	909,664	832,968	909,392	829,289	814,883	769,184
Economic development	370,830	406,992	368,950	382,577	309,470	244,052	238,228	249,487	236,094	233,544
Capital outlay	18,961,510	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
Debt service	8,605,077	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
Other Expenditures							13,703			
In-kind	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>60,954,887</u>	<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>
Excess of revenues over (under) expenditures	(1,178,651)	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
Other Financing Sources (Uses)										
Bond Proceeds		7,500,000				1,050,035				
Transfers in	2,304,104	2,742,611	1,527,101	1,193,000	2,189,858	545,385	1,510,171	1,135,710	370,479	695,478
Loan proceeds	5,565,000		16,628	1,363,366	2,698,040		2,834,620	1,829,398		200,000
Transfers out	(2,304,104)	(2,742,611)	(1,527,101)	(1,193,000)	(2,189,858)	(545,385)	(1,510,171)		(370,479)	(695,478)
Sale of fixed assets	150,478	255,414	451,125	5,314	-	187,700	112,000	-	81,135	46,461
Total other financing sources (uses)	<u>5,715,478</u>	<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>
Net change in fund balances	<u>\$ 4,536,827</u>	<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>
Debt service as a percentage of noncapital expenditures	20.49%	6.61%	7.25%	7.65%	7.34%	6.01%	8.53%	6.08%	4.68%	6.50%

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	Total Taxes	Federal Funds	State Funds	Local Funds	Other Intergovernmental Funds	Total Inter-governmental
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	12,619,199	29,283,518	361,971	\$ 42,264,688	3,826,213	1,813,690	410,806		\$ 6,050,709
2023 (*)	14,180,000	31,143,633	310,000	\$ 45,633,633	2,106,066	1,464,619	371,527		\$ 3,942,212
2024 (*)	14,180,000	27,677,007	310,000	\$ 42,167,007	8,546,048	7,740,764	382,664		\$ 16,669,476

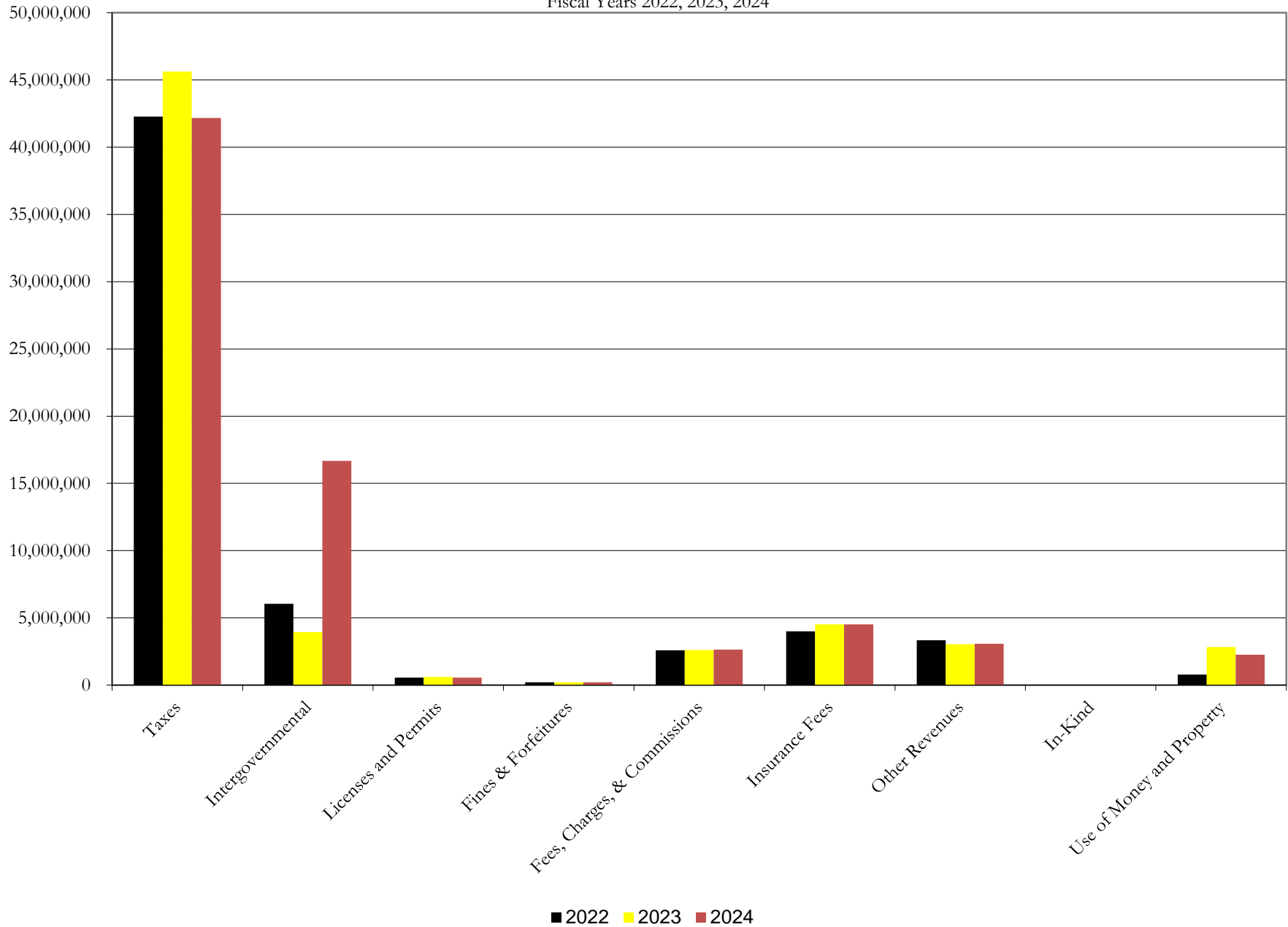
Fiscal Year	Licenses and Permits	Fines & Forfeitures	Fees, Charges, & Commissions	Interest	Insurance Fees	Other Revenues	In-Kind	Use of Money and Property	TOTAL GOVERNMENT REVENUES
2014	596,733	207,852	535,736		3,154,291	2,109,471		28,950	\$ 64,726,574
2015	508,077	247,372	2,059,141		2,670,268	3,913,084		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	557,945	211,990	2,583,725		3,988,608	3,331,099		787,472	\$ 59,776,236
2023 (*)	609,000	206,100	2,615,522		4,525,000	3,045,285		2,840,553	\$ 63,417,305
2024 (*)	556,000	204,200	2,646,234		4,525,000	3,080,826		2,259,000	\$ 72,107,743

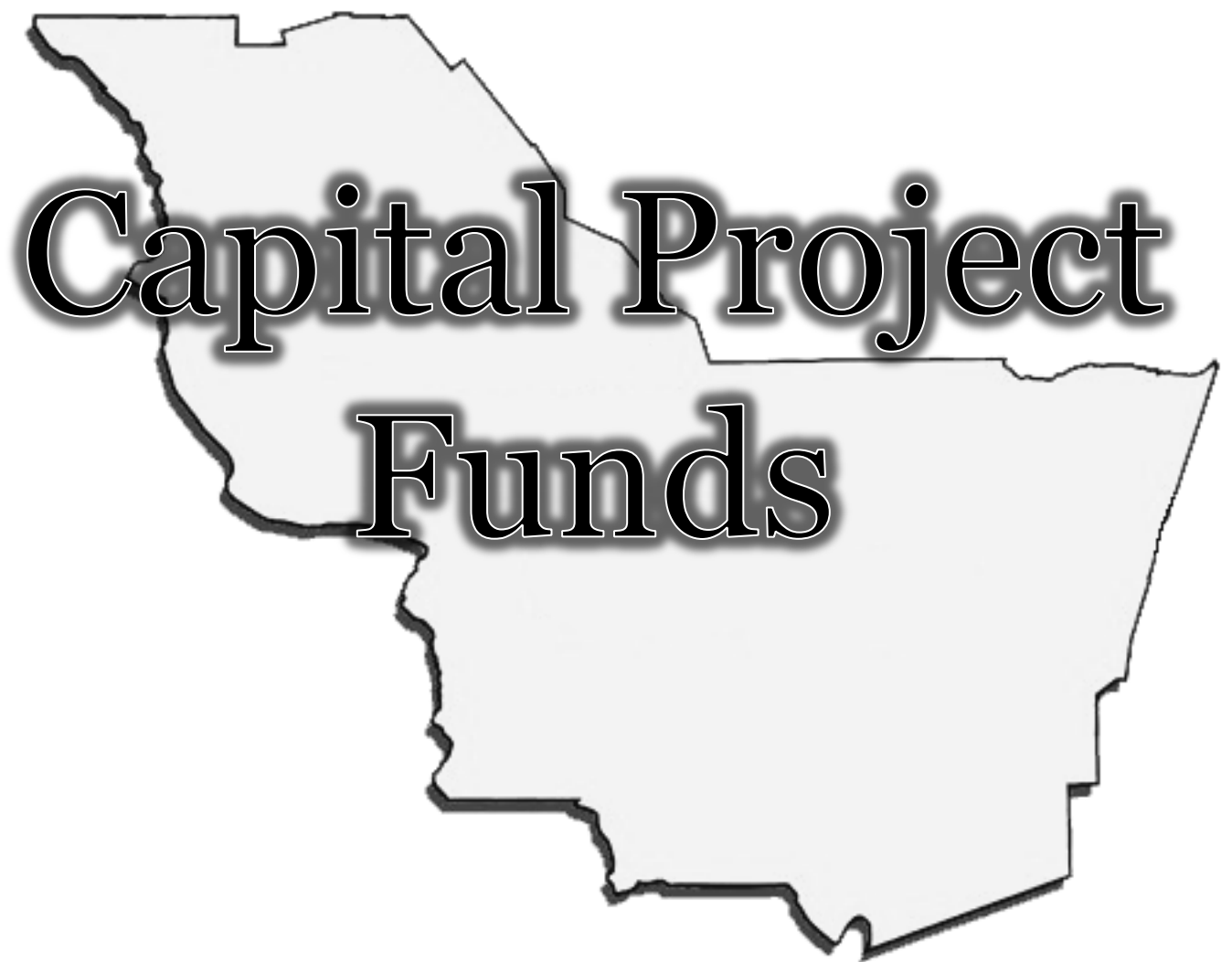
Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2023 Revised Budget and 2024 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 2022, 2023, 2024







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 *Office of Community Block Grant* - accounts for all capital outlay on the White Castle Canal Improvement Project and Council on Aging HVAC Improvement Project. Majoring financing for these projects is provided by federal grant revenue.
- 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 2024 is the completion of courthouse security, drainage improvements and completion of the new Parks and Recreation facilities. All of these projects will impact the 2024 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 2024 budget are as follows:

- \$1,500,000 has been budgeted for the Construction of Government Buildings and Plants.
- \$3,600,000 has been included in the budget for Manchac Road Improvements
- \$2,000,000 has been budgeted to dig a water well.
- \$1,579,350 has been budgeted for St. Gabriel Water Transmission Line.
- \$2,000,000 has been budgeted for Sanitary Sewerage System Improvement.
- \$2,564,000 is being budgeted for White Castle Canal Drainage Project.

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
 2024 Budget
 (Budget Years 2024 to 2028)

	<u>2024 Proposed</u>	<u>2025 Year 2</u>	<u>2026 Year 3</u>	<u>2027 Year 4</u>	<u>2028 Year 5</u>
Revenues					
General Sales and Use Tax for Capital Improvement Fund	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
Interest Earnings	275,000	225,000	150,000	75,000	75,000
Federal Grants	2,564,000				
State Grants	6,279,350				
Intergovernmental Revenues					
Transfers In	138,425				
Proceeds from General Long Term Debt	-	-	-	-	-
Total Revenues	<u>13,756,775</u>	<u>4,725,000</u>	<u>4,650,000</u>	<u>4,575,000</u>	<u>4,575,000</u>
Expenditures					
General Government					
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					
Capital Improvement Projects		1,500,000	1,000,000	1,000,000	1,500,000
Water					
Construction in Progress	5,879,350				
Swer					
Construction in Progress					
Drainage					
Construction in Progress	3,064,000	900,000	1,355,000	855,000	855,000
Road Construction Capital Improvement Fund					
Construction in Progress Roads	4,600,000	1,175,000	1,145,000	1,070,000	1,070,000
Paved Streets					
Construction in Progress Roads		1,000,000	1,000,000	1,500,000	1,000,000
Natural Gas					
Construction in Progress					
Programs for Elderly					
Professional Services					
Capital Outlay					
Economic Development					
Construction in Progress	-	-	-	-	-
Total Expenditures	<u>15,043,350</u>	<u>4,725,000</u>	<u>4,650,000</u>	<u>4,575,000</u>	<u>4,575,000</u>
Total Revenues vs Expenditures	(1,286,575)	-	-	-	-
Projected Beginning Fund Balance	<u>7,672,522</u>	<u>6,385,947</u>	<u>6,385,947</u>	<u>6,385,947</u>	<u>6,385,947</u>
Projected Ending Fund Balance	<u>\$ 6,385,947</u>	<u>\$ 6,385,947</u>	<u>\$ 6,385,947</u>	<u>\$ 6,385,947</u>	<u>\$ 6,385,947</u>

Iberville Parish Council
Plaquemine, Louisiana
Capital Improvement Fund - 341
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Requested</u>	<u>2024 Budget</u>
Revenues						
Sales Tax	1102					
Public Works	5600					
General Sales and Use	412000	\$ 5,128,740	\$ 4,200,000	\$ 5,200,000	\$ 4,500,000	\$ 4,500,000
IGR - Capital Outlay - Public Works	1303					
Paved Streets	5705					
State Grant - Public Works - LA C.O. HB	433033				2,700,000	2,700,000
State Grant - Public Works - LA C.O. HB	433033				1,579,350	1,579,350
Use of Money and Property	16					
Public Works	5600					
Interest Earnings	461000	93,599	75,000	384,123	275,000	275,000
Total Revenues		<u>5,222,339</u>	<u>4,275,000</u>	<u>5,584,123</u>	<u>9,054,350</u>	<u>9,054,350</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
Courthouse	5622					
Building and System	565200	76,227				
Capital Outlay - Public Works	5853					
Paved Streets	5705					
Infrastructure - Roads - Misc	563000				1,000,000	1,000,000
Infrastructure - Manchac Road	563000				3,600,000	3,600,000
Drainage and Flood Control	5800					
Infrastructure - Drainage - Misc	563000	1,580,099	2,500,000	2,500,000	500,000	500,000
Storm Drainage	5810					
Professional Services	528000	35,840				
Gas	5915					
Infrastructure - other than buildings	563000	271,005				
Capital Outlay - Health and Welfare	5854					
Water	5920					
Infrastructure - St. Gabriel Water	563000				1,579,350	1,579,350
Construction in Progress-Water - Wells	568400	366,279	1,000,000	750,000	2,000,000	2,000,000
Capital Outlay - Culture and Recreation	5855					
Special Recreation Facilities	7090					
Infrastructure - other than buildings	563000	347,691	1,250,000	500,000	500,000	500,000
Building and System	565200	96,746				
Transfers	63					
Water	5920					
Transfers to LCDBG Fund 345	580345				138,425	138,425
White Castle Canal - CSBG	6142					
Transfers to CSBG -362	580362			200,000		
Administration - Parks and Recreation	7001					
Transfers to Parks and Recreation CIF	580346	500,000	-	559,856	-	-
Total Expenditures		<u>3,273,887</u>	<u>6,250,000</u>	<u>4,509,856</u>	<u>10,817,775</u>	<u>10,817,775</u>
Total Revenues VS Expenditures		1,948,452	(1,975,000)	1,074,267	(1,763,425)	(1,763,425)
Beginning Fund Balance		<u>5,466,417</u>	<u>6,691,417</u>	<u>7,414,869</u>	<u>8,489,136</u>	<u>8,489,136</u>
Ending Fund Balance		<u>\$ 7,414,869</u>	<u>\$ 4,716,417</u>	<u>\$ 8,489,136</u>	<u>\$ 6,725,711</u>	<u>\$ 6,725,711</u>

Iberville Parish Council

Plaquemine, Louisiana

LCDBG - 345

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
IGR Operating Utilities Sewerage	1375					
Water	5920					
State LCDBG Construction Grants	433355	\$ 301,381	\$ 500,000	\$ -	\$ 2,000,000	\$ 2,000,000
Use of Money and Property	16					
Sewerage Collection and Disposal	5875					
Interest Earnings	461000	\$ 30				
Transfer In	18					
Water	5920					
Transfer In	485345	-	-	-	138,425	138,425
Total Revenues		<u>301,411</u>	<u>500,000</u>	<u>-</u>	<u>2,138,425</u>	<u>2,138,425</u>
Expenditures						
Capital Outlay - Public Works	5853					
Water	5920					
Professional Services Engineering	528200	12,330			300,000	300,000
Construction In Progress Water	568500	265,768	500,000	-	2,000,000	2,000,000
Total Expenditures		<u>278,098</u>	<u>500,000</u>	<u>-</u>	<u>2,300,000</u>	<u>2,300,000</u>
Total Revenues VS Expenditures		23,313	-	-	(161,575)	(161,575)
Beginning Fund Balance		<u>138,262</u>	<u>161,575</u>	<u>161,575</u>	<u>161,575</u>	<u>161,575</u>
Ending Fund Balance		<u>\$ 161,575</u>	<u>\$ 161,575</u>	<u>\$ 161,575</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
Parks and Recreation Capital Outlay Fund - 346
 2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Use of Money and Property	16					
Administration - Parks and Recreation	7001					
Interest Earnings	461000	\$ 542	\$ -	\$ -	\$ -	\$ -
Transfers In	18					
Administration - Parks and Recreation	7001					
Transfer from Iberville Parks and Recreation	485115	243,000				
Transfers from the Capital Improvement Fund	485341	500,000	-	559,856	-	-
Total Revenues		<u>743,542</u>	<u>-</u>	<u>559,856</u>	<u>-</u>	<u>-</u>
Expenditures					-	-
Capital Outlay Culture and Recreation	5855					
Admin Parks and Recreation	7001					
Professional Services Engineering	528200	42,147				
Professional Services Architectural and Landscaping	528600	82,313				
Infrastructure other than buildings	563000	349,582	832,813	733,152		
Building and System	565200	7,554,017	-	-	-	-
Total Expenditures		<u>8,028,059</u>	<u>832,813</u>	<u>733,152</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures		(7,284,517)	(832,813)	(173,296)		
Beginning Fund Balance		<u>7,457,813</u>	<u>832,813</u>	<u>173,296</u>	<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ 173,296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
Office of Community Development Block Grant - 362
 2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
IGR - Capital Outlay - Public Works	1303					
White Castle Canal - CSBG	6142					
Federal Grants	431000	\$ 174,344	\$ -	\$ 254,105	\$ 2,564,000	\$ 2,564,000
Transfer In	18					
White Castle Canal - CSBG	6142					
Transfers from Capital Improvement Fund	485341			200,000		
HVAC Improvements COA - CSBG	6143					
Transfers from the General Fund	485001	75,000	-	-	-	-
Total Revenues		<u>249,344</u>	<u>-</u>	<u>454,105</u>	<u>2,564,000</u>	<u>2,564,000</u>
Expenditures						
Capital Outlay- Public Works	5853					
White Castle Canal - CSBG	6142					
Infrastructure - other than buildings	563000	174,015		250,000	2,564,000	2,564,000
HVAC Improvements COA- CSBG	6143					
Publications- of Legal- Notices	521100	820				
Professional Srvc Engineering	528200			3,000		
Building and System	565200	71,840	-	176,000	-	-
Total Expenditures		<u>246,675</u>	<u>-</u>	<u>429,000</u>	<u>2,564,000</u>	<u>2,564,000</u>
Total Revenues VS Expenditures		2,669	-	25,105	-	-
Beginning Fund Balance		<u>1,000</u>	<u>-</u>	<u>3,669</u>	<u>28,774</u>	<u>28,774</u>
Ending Fund Balance		<u>\$ 3,669</u>	<u>\$ -</u>	<u>\$ 28,774</u>	<u>\$ 28,774</u>	<u>\$ 28,774</u>

**Iberville Parish Council
 Plaquemine, Louisiana
 Iberville Industrial Park - 366
 2024 Budget**

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Use of Money and Property	16					
Economic Development	7410					
Interest Earnings	461000	19	50	-	-	-
Total Revenues		19	50	-	-	-
Total Revenues VS Expenditures		19	50	-	-	-
Beginning Fund Balance		110,000	110,030	110,019	110,019	110,019
Ending Fund Balance		<u>\$ 110,019</u>	<u>\$ 110,080</u>	<u>\$ 110,019</u>	<u>\$ 110,019</u>	<u>\$ 110,019</u>





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.* DHH revolving loan was refunded and bonds issued during 2022. \$5,565,000 in bond principal will be serviced out of this fund until February 1st 2036.

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Bond Debt Service - 232
 2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Sales Taxes	1102					
Financial Administration	4505					
General Sales and Use	412000	\$ 1,563,050	\$ 1,576,650	\$ 1,576,650	\$ 883,600	\$ 883,600
Use of Money and Property	16					
Financial Administration	4505					
Interest Earnings	461000	174	-	-	-	-
Total Revenues		<u>1,563,224</u>	<u>1,576,650</u>	<u>1,576,650</u>	<u>883,600</u>	<u>883,600</u>
Expenditures						
Debt Service Principal	59					
ST Bond Refunding 2016	4521					
Long-Term Debt Redeemed	551000	1,330,000	1,380,000	1,380,000	1,435,000	1,435,000
Debt Service Interest	60					
ST Bond Refunding 2016	4521					
Interest on Long-Term Debt	552000	203,000	162,350	162,350	120,125	120,125
Total Expenditures		<u>1,533,000</u>	<u>1,542,350</u>	<u>1,542,350</u>	<u>1,555,125</u>	<u>1,555,125</u>
Total Revenues VS Expenditures		30,224	34,300	34,300	(671,525)	(671,525)
Beginning Fund Balance		<u>1,598,815</u>	<u>1,628,865</u>	<u>1,629,039</u>	<u>1,663,339</u>	<u>1,663,339</u>
Ending Fund Balance		<u>\$ 1,629,039</u>	<u>\$ 1,663,165</u>	<u>\$ 1,663,339</u>	<u>\$ 991,814</u>	<u>\$ 991,814</u>

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation Bond DSF - 235
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Transfer In	18					
Administration	7001					
Transfers from the General Fund	485001	\$ 262,155	\$ 263,868	\$ 263,868	\$ 265,385	\$ 265,385
Transfers from IPRD SRF	485115	300,000	300,000	300,000	400,000	400,000
Total Revenues		<u>562,155</u>	<u>563,868</u>	<u>563,868</u>	<u>665,385</u>	<u>665,385</u>
Expenditures						
Debt Service Principal	59					
Administration	7001					
Long Term Debt Redeemed	551000	420,000	430,000	430,000	440,000	440,000
Debt Service Interest	60					
Administration	7001					
Interest on Long Term Debt	552000	142,155	133,868	133,868	125,385	125,385
Total Expenditures		<u>562,155</u>	<u>563,868</u>	<u>563,868</u>	<u>565,385</u>	<u>565,385</u>
Total Revenues VS Expenditures		-	-	-	100,000	100,000
Beginning Fund Balance		-	-	-	-	-
Ending Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

Iberville Parish Council
 Plaquemine, Louisiana
2015 DHH Loan Reserve - 237
 2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Use of Money and Property	16					
Water	5920					
Interest Earnings	461000	\$ -	\$ -	-	\$ -	\$ -
Total Revenues		-	-	-	-	-
Expenditures						
Debt Service Prinicipal	63					
Paved Streets	7805					
Transfer Out	580000	236,189	-	-	-	-
Total Expenditures		236,189	-	-	-	-
Total Revenues VS Expenditures		(236,189)	-	-	-	-
Beginning Fund Balance		236,189	-	-	-	-
Ending Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -

Iberville Parish Council
 Plaquemine, Louisiana
DHH Loan Debt Service Fund - 238
 2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Sales Taxes	1102					
Water-2022 Revenue Bonds	5923					
General Sales and Use	412000	\$ 497,299	\$ 481,872	\$ 479,483	\$ 480,907	\$ 480,907
Use of Money and Property	16					
Water-2022 Revenue Bonds	5923					
Interest Earnings	461000	184				
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	\$ 5,565,000	\$ -	\$ -	\$ -	\$ -
Total Revenues		<u>6,298,672</u>	<u>481,872</u>	<u>479,483</u>	<u>480,907</u>	<u>480,907</u>
Expenditures						
Debt Service Principal	59					
Water	5920					
Long Term Debt Redeemed	551000	5,900,000	280,000	280,000	350,000	350,000
Debt Service Interest	60					
Water	5920					
Interest on Long Term Debt	552000	152,159				
Water- 2022 Bond Revenue Bonds	5923					
Interest on Long Term Debt	552000	32,949	132,913	132,913	125,195	125,195
Total Expenditures		<u>6,085,108</u>	<u>412,913</u>	<u>412,913</u>	<u>475,195</u>	<u>475,195</u>
Total Revenues VS Expenditures		213,564	68,959	66,570	5,712	5,712
Beginning Fund Balance		<u>1,034,480</u>	<u>1,270,847</u>	<u>1,248,044</u>	<u>1,314,614</u>	<u>1,314,614</u>
Ending Fund Balance		<u>\$ 1,248,044</u>	<u>\$ 1,339,806</u>	<u>\$ 1,314,614</u>	<u>\$ 1,320,326</u>	<u>\$ 1,320,326</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 1st and August 1st of each year. Principal and interest will be serviced from a Sales Tax Refunding Debt Service Fund.

\$3,900,000
Premium 235,089
\$ 4,135,089

\$5,565,000 May 4, 2022 Sales Tax Refunding Bonds with a net interest cost of 2.45% is payable on August 1st and February 1st each year beginning August 1, 2022, ending February 1, 2036. Principal and interest are serviced from the Water Revenue Bond Debt Service Fund. Appropriate sinking fund has been set up according to the covenants.

\$ 5,285,000

\$1,500,000 2018 Sales Tax Bonds with a net interest cost of 3.35% payable on December 1st and June 1st of each year. Principal payments are due annually on June 1st. 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.

\$ 1,160,000

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

\$ 0

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

\$ 6,650,000

Total Long Term Notes/Bonds Payable Primary Government

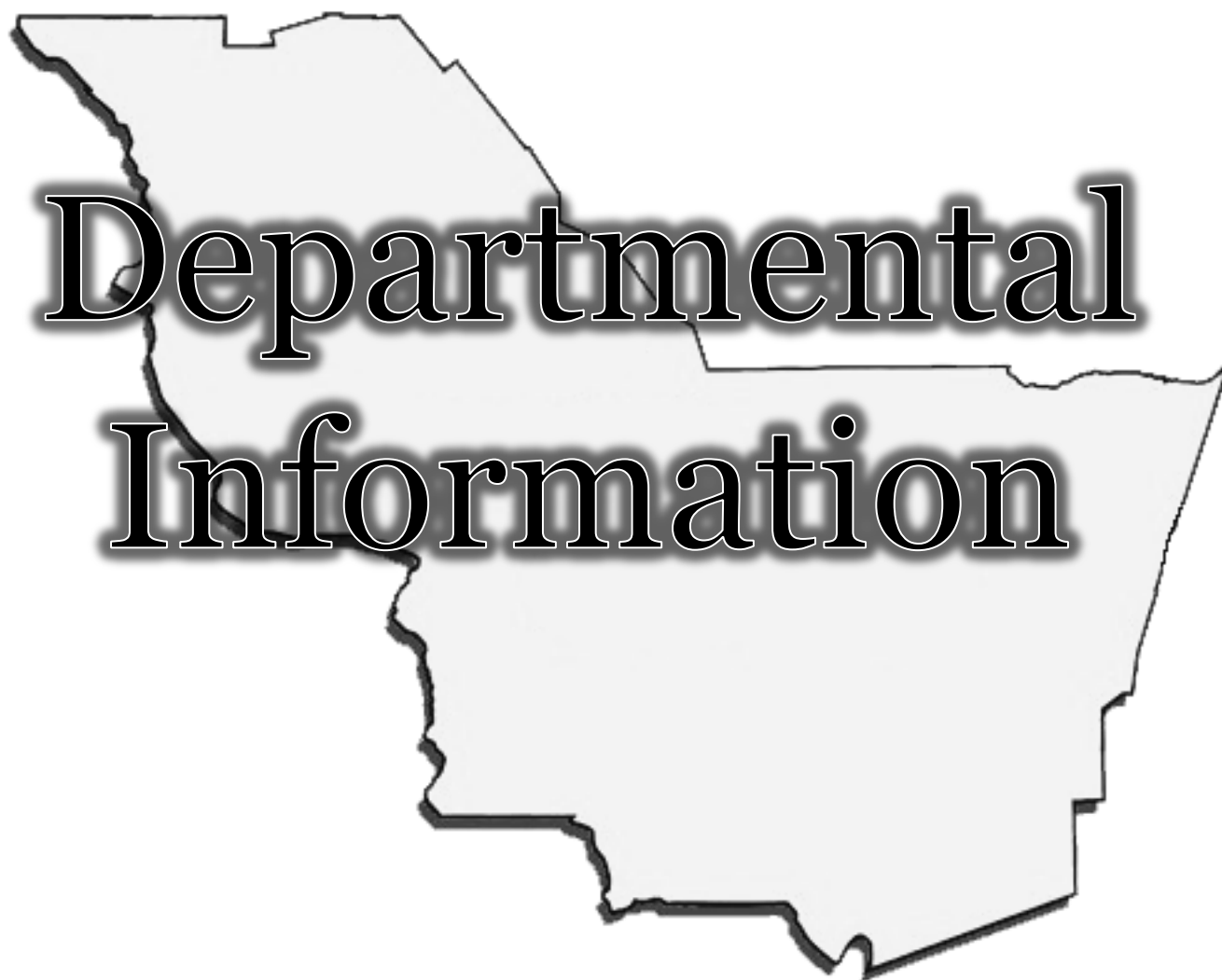
\$ 17,230,089

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>
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
2022	996,001,005	99,600,101	19,095,000	80,505,101

Source: Iberville Parish Council Financial Reports Years 2012 - 2021

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



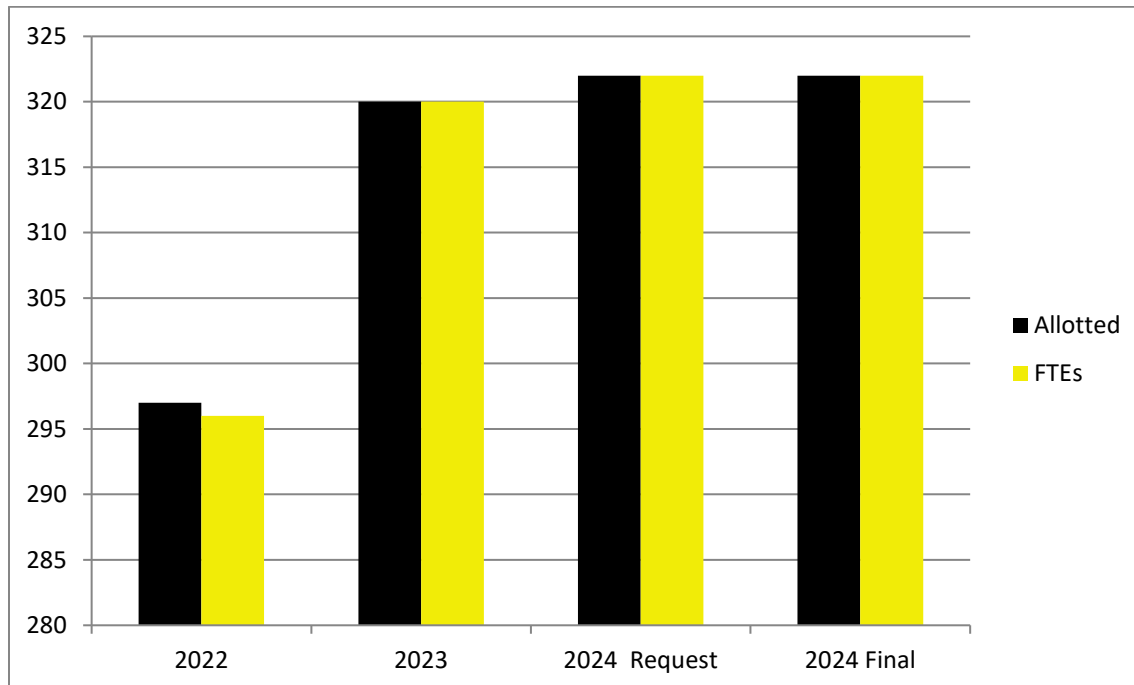


Position Summary Schedule

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 101. 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 2023 to FY 2024 will not have a major change.



Iberville Parish Council
Plaquemine, LA
Summary of Allotted and Final Full-Time Equivalent Positions
2024 Budget

Branch of Government	2022		2023		2024		2024		2022 to 2023	
	Positions		Positions		Request		Final		Inc. (Dec.)	
	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs
Executive Branch										
<i>Administrative</i>										
Parish President	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		
Executive Assistant	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		
<i>Finance</i>										
Director	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		
Accts. Receivable	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		
Accts. Payable Specialist	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		
Fixed Asset Coordinator	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		
<i>Information Technology</i>										
Director	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		
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		
Outreach Coordinator	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		
Receptionist	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		
Accountant I	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		
Customer Service Rep II	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		
Operation Technician	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		
Water Plant Operator	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		
<i>Parish Maintenance Barn/Drainage</i>										
Director	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		
Purchasing Agent/Inventory	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		
Off Road Drainage Supervisor	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		
Tractor Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Tractor Driver	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		
Truck Driver II	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		
Equipment Operator II	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		
Lead Mechanic	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		
Laborer I	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
2024 Budget

Branch of Government	2022		2023		2024		2024		2022 to 2023	
	Positions		Positions		Request		Final		Inc. (Dec.)	
	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs
Laborer II	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
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	5.00	5.00	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	4.00	4.00	4.00	4.00	4.00	4.00		
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	20.00	20.00	20.00	20.00	20.00	20.00		
<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	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00		
Sr. Center Activity Coordinator	2.00	2.00	3.00	3.00	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	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	5.00	5.00	5.00	5.00		
<i>IPRD</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
Secretary	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
2024 Budget

Branch of Government	2022		2023		Request		2024		2022 to 2023	
	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs
P/T Custodian	4.00	4.00	7.00	7.00	7.00	7.00	7.00	7.00		
P/T Building Supervisor	1.00	1.00	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	15.00	15.00		
Program Coordinator	2.00	2.00	5.00	5.00	5.00	5.00	5.00	5.00		
P/T Park Coordinator	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
Seasonal Workers	20.00	20.00	30.00	30.00	30.00	30.00	30.00	30.00		
<i>Rifle Range</i>										
Range Officer	3.00	3.00	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	1.00	2.00	2.00	2.00	2.00	2.00	2.00		
<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	5.00	5.00	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	5.00	5.00	3.00	3.00	3.00	3.00	3.00	3.00		
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	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00		
P/T Custodian	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00		
<i>Total Executive Branch</i>	260.00	259.00	283.00	283.00	285.00	285.00	285.00	285.00	1.00	1.00
Legislative Branch										
<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	-	-
Judicial Branch										
<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	-	-
TOTAL ALL BRANCHES	297.00	296.00	320.00	320.00	322.00	322.00	322.00	322.00	1.00	1.00

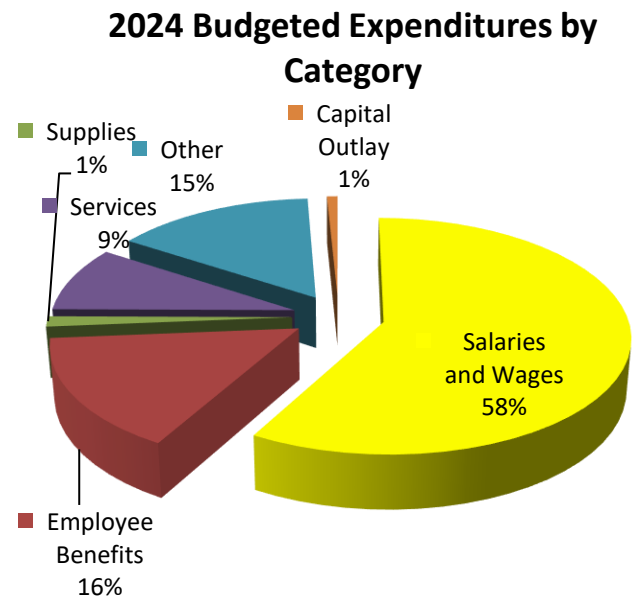




Council

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.

Expenditures by Category	2021 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	337,590	374,109	367,510	368,118
Employee Benefits	41,327	42,627	101,163	97,976
Supplies	4,156	9,000	9,000	9,000
Services	11,508	58,750	56,750	57,150
Other	58,437	92,500	94,500	95,100
Capital Outlay			5,000	5,000
Total Expenditures	453,018	576,986	633,923	632,344



GOALS AND OBJECTIVES:

- ❖ Adopt Ordinances.
- ❖ Address the citizens request in an efficient and effective manner.
- ❖ Work with the Administration to 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 cases.

Number of Employees	2022	2023	2024
A) Councilmen	13	13	13
B) Council Clerk	1	1	1

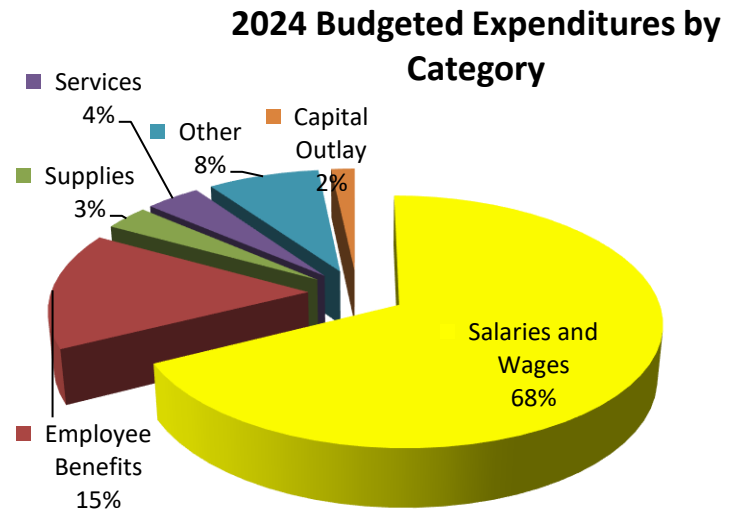
Performance Indicators	2022 Actual	2023 Projected	2024 Target
Measure Government Effectiveness			
A) Ordinances Adopted	13	16	16
B) Council Meetings Held	15	13	13



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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	611,364	582,400	604,750	595,650
Employee Benefits	134,804	136,079	126,402	135,287
Supplies	22,281	25,000	28,500	28,500
Services	36,775	35,000	35,000	35,000
Other	50,700	46,588	71,137	71,137
Capital Outlay		5,000	5,000	15,000
Total Expenditures	855,924	830,067	870,789	880,574



GOALS AND OBJECTIVES:

- ❖ To educate the council on municipal matters.
- ❖ 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.
- ❖ More the half way done with the master plan renovation of the Iberville Parks and Recreation facilities.

Number of Employees	2022	2023	2024
Parish President	1	1	1
Chief Administrative Officer	1	1	1
Secretary	1	1	1
Receptionist	3	3	3



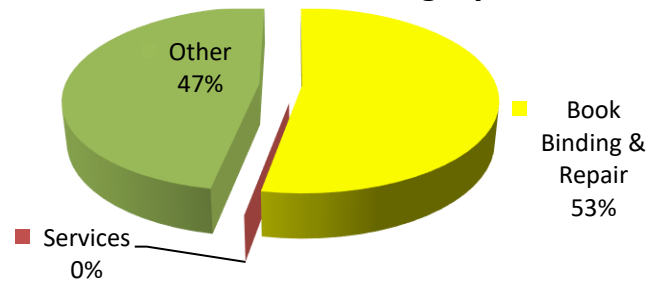
Clerk of Court

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Book Binding & Repair	15,338	20,000	20,000	20,000
Services	78,180	0	0	0
Other	13,456	17,800	17,800	17,800
Total Expenditures	106,974	37,800	37,800	37,800

2024 Budgeted Expenditures by Category



GOALS:

- ❖ 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:

- ❖ 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.

PERFORMANCE INDICATORS Measure Operational Effectiveness	2022 Actual	2023 Target	2024 Target
Number of bound and preserved Conveyance, Mortgage, Marriage Books	194	200	225



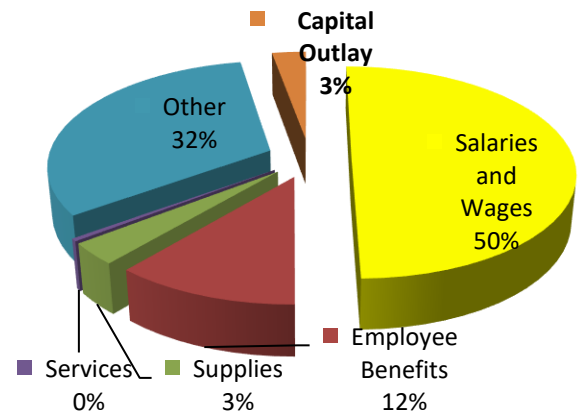
Registrar of Voters Office

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	67,336	78,203	87,171	87,547
Employee Benefits	19,879	15,175	21,603	20,129
Supplies	3,202	5,800	5,800	5,800
Services	350	750	750	750
Other	14,232	54,425	54,425	56,475
Capital Outlay		5,000	5,000	5,000
Total Expenditures	104,999	159,353	174,749	175,701

2024 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 schedules and important deadlines.

OBJECTIVES:

- ❖ To participate in and attend various workshops, meetings and CE classes to remain inform and up to date on all election laws.
- ❖ Work towards obtaining new ideas to promote voter registration and election participation.

ACCOMPLISHMENTS/PERFORMANCE INDICATORS:

- ❖ Completed multiple redistricting plans, and informed the public of these changes.
- ❖ Attended multiple seminars for continued education, and legislative updates regarding the election process.
- ❖ Informed and educated more voters on absentee voting.

PERFORMANCE INDICATORS Measure Operational Effectiveness	2022 Actual	2023 Projected	2024 Target
Absentee Voters (by mail and early voters)	4,375	6,600	6,600
New voter registrations	745	610	800
Total # of voters in Iberville Parish	21,352	21,450	21,600



Registrar of Voters Office

2024 Election Schedule

2024 PRESIDENTIAL PREFERENCE PRIMARY ELECTION				
PRIMARY ELECTION March 23, 2024				GENERAL ELECTION April 27, 2024
	QUALIFYING PERIOD December 13-15, 2023			
OFFICE TITLES	YEARS OF TERM	BEGINNING OF TERM	EXPIRATION OF TERM	DISTRICTS
Democratic Presidential Nominee	-	-	-	-
Republican Presidential Nominee	-	-	-	-
Independent Presidential Nominee	-	-	-	-
Democratic State Central Committee Member	4	Within 40 days after election	Within 40 days after election	all
Republican State Central Committee Member	4	Within 40 days after election	Within 40 days after election	all
Democratic Parish Executive Committee Member	4	Within 40 days after election	Within 40 days after election	all
Republican Parish Executive Committee Member	4	Within 40 days after election	Within 40 days after election	all

2024 OPEN PRIMARY/ CONGRESSIONAL/ PRESIDENTIAL ELECTIONS OPEN GENERAL/ CONGRESSIONAL ELECTIONS

PRIMARY
November 5, 2024

GENERAL
December 7, 2024

QUALIFYING PERIOD
July 17-19, 2024

OFFICE TITLES	YEARS OF TERM	BEGINNING OF TERM	EXPIRATION OF TERM	DISTRICTS
Presidential Electors*	-	12/16/2024	-	all
President/ Vice President*	4	1/20/2025	1/20/2029	-
U.S. Representative*	2	1/3/2025	1/3/2027	2,6
Public Service Commissioner*	6	1/1/2025	12/31/2030	2
Court of Appeal Judge*	10	1/1/2025	12/31/2034	1-1-1C
Grosse Tete: Mayor	4	1/1/2025	12/31/2028	-
Chief of Police	4	1/1/2025	12/31/2028	-
Alderman	4	1/1/2025	12/31/2028	all
Plaquemine: Mayor	4	1/1/2025	12/31/2028	-
Chief of Police	4	1/1/2025	12/31/2028	-
Selectman	4	1/1/2025	12/31/2028	all
Rosedale: Mayor	4	1/1/2025	12/31/2028	-
Chief of Police	4	1/1/2025	12/31/2028	-
Alderman	4	1/1/2025	12/31/2028	all

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



Finance Department

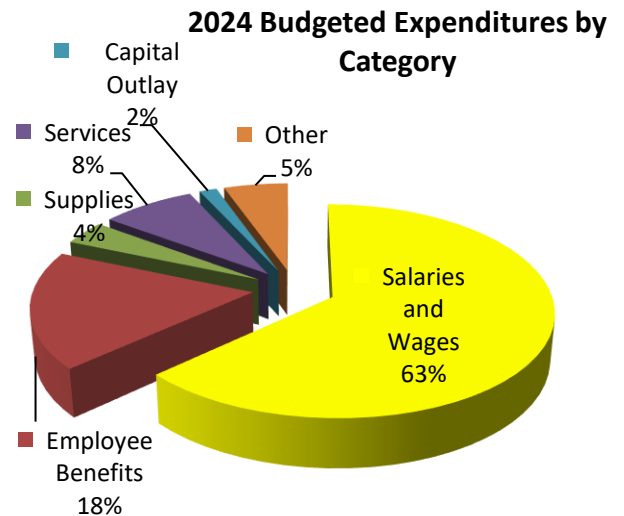
The Home Rule Charter establishes the Department of Finance and provides for its duties and responsibilities. The Department of Finance is committed to a high standard of excellence in the performance of these duties and responsibilities. Maintaining the public trust is our highest consideration.

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 \$44.5 million and is responsible for the end-of-year financial/annual reporting for other departments.



Expenditures by Category	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	409,592	402,728	434,097	426,629
Employee Benefits	113,094	118,105	123,875	122,294
Supplies	24,348	25,150	25,150	25,150
Services	102,607	33,750	53,750	53,750
Other	25,973	36,588	27,850	36,588
Capital Outlay		10,000	10,000	10,000
Total Expenditures	675,614	626,321	674,722	674,411



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 2023.
- ❖ Received the GFOA award for distinguished budget presentation in 2023.
- ❖ 100% of financial reporting deadlines



Finance Department

PERFORMANCE INDICATORS Measure Operational Effectiveness	2022 Actual	2023 Projected	2024 Target
Financial Reporting deadlines met	100%	100%	100%
GFOA Award	Awarded	Awarded	Awarded

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.

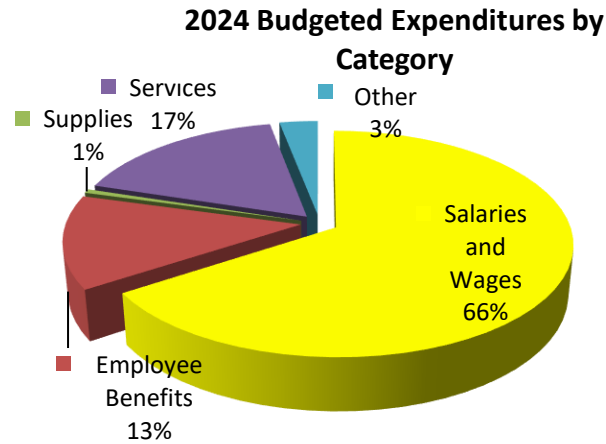


Management of Human Resource Planning/Employment Process identifies and examines current and future internal and external forces that affect Human Resources Management; assists, guides, and communicates with staff in addressing employment-related issues.

Expenditures by Category	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	163,244	142,983	106,143	150,003
Employee Benefits	31,985	33,185	30,361	30,777
Supplies	8,629	13,000	13,000	13,000
Services	30,265	39,000	39,000	39,000
Other	1,076	6,900	6,900	6,900
Total Expenditures	235,199	235,068	195,404	239,680



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.
- ❖ Hired new staff to fill department needs.

PERFORMANCE INDICATORS Measure Effectiveness	2022 Actual	2023 Target	2023 Target
Number of newly hired employees	41	28	15

Number of Employees	2022	2023	2024
A: Human Resource Director	1	1	1
B: Payroll employee	1	1	1
B. Student workers	13	13	13



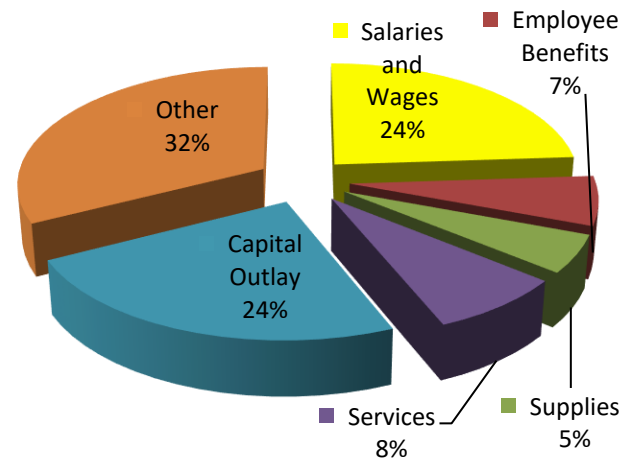
Information Technology Department

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	91,526	123,614	124,602	126,048
Employee Benefits	25,018	36,220	35,029	35,240
Supplies	12,651	27,250	27,250	27,250
Services	48,924	41,850	41,850	41,850
Other	126,464	171,095	206,095	171,095
Capital Outlay	5,449	125,000	125,000	125,000
Total Expenditures	310,032	525,029	559,826	526,483

2024 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).
- ❖ Upgrade servers to 2019 version.

ACCOMPLISHMENTS:

- ❖ Upgraded all emails to Office 360.
- ❖ Upgraded the EOC system to be more functional and accessible for hurricane meetings.
- ❖ Completed the SOC/SIEM monitoring project to allow real time analysis on threats and security alerts.

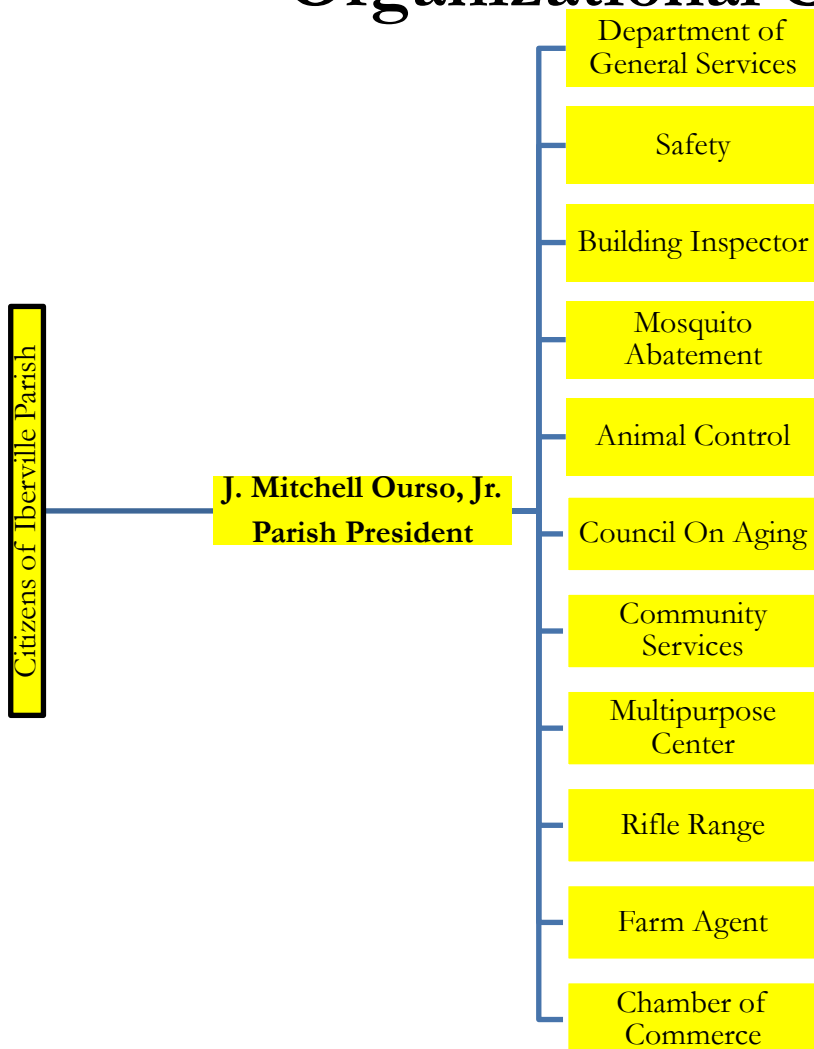
Number of Employees	2021	2022	2023
IT Director	1	1	1
Asst. IT	1	1	1



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

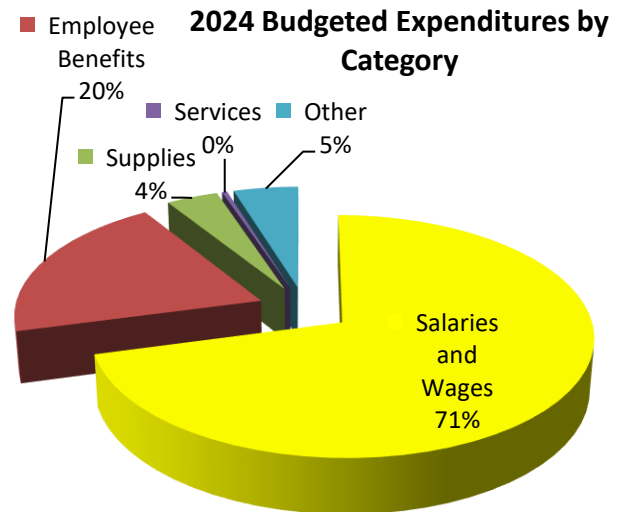




Safety Department

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	83,301	70,013	74,962	75,608
Employee Benefits	25,025	20,232	21,425	21,505
Supplies	4,314	4,000	4,100	4,100
Services	393	400	400	400
Other	4,652	4,667	5,117	5,117
Capital Outlay				
Total Expenditures	117,685	99,312	106,004	106,730



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 Measure Operational Effectiveness	2022 Actual	2023 Projected	2024 Target
In-House Training Classes	6	6	10
# of Safety Violations	2	1	0

Number of Employees	2022	2023	202
Safety Coordinator	1	1	1



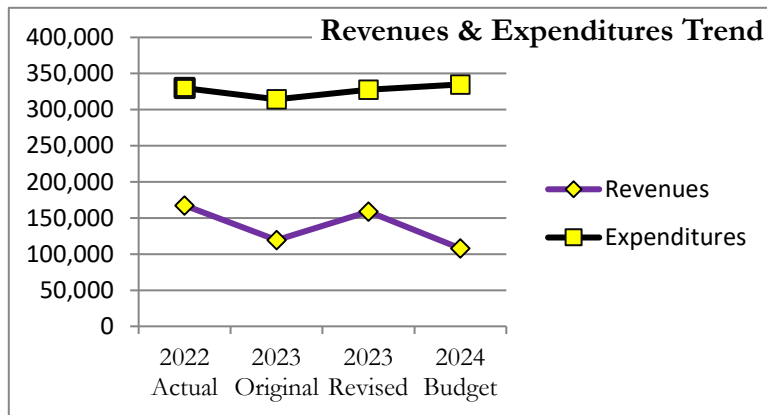
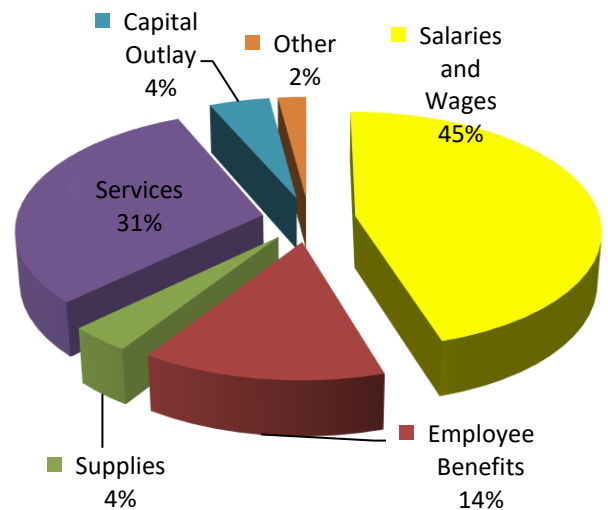
Building Inspector's Office

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. 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.



Expenditures by Category	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	154,059	137,696	148,238	151,570
Employee Benefits	38,187	40,078	42,914	46,810
Supplies	7,657	12,000	12,000	12,000
Services	119,744	102,500	102,500	102,500
Other	10,245	7,000	7,000	7,000
Capital Outlay		15,000	15,000	15,000
Total Expenditures	329,892	314,274	327,652	334,880

2024 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 Measure Operational Effectiveness	2022 Actual	2023 Projected	2024 Target
# of permits issued	441	300	500
# of letters sent to residents to clean property	44	37	35

Number of Employees	2022	2023	2024
	3	3	3

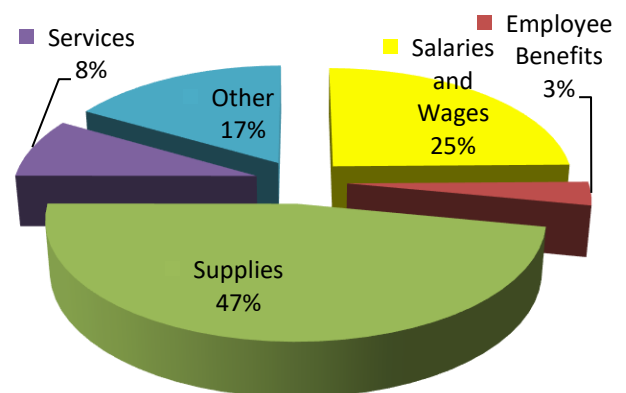
Mosquito Abatement

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	14,131	19,925	13,425	13,424
Employee Benefits	3,278	2,740	1,755	1,755
Supplies	9,556	25,500	13,000	25,500
Services	498	4,500	4,500	4,500
Other	4,419	9,035	9,035	9,035
Total Expenditures	33,882	61,700	41,715	54,214

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.

PERFORMANCE INDICATORS Measure Operational Effectiveness	2022 Actual	2023 Target	2024 Target
# of spray treatments	140	140	150

Animal Control Office

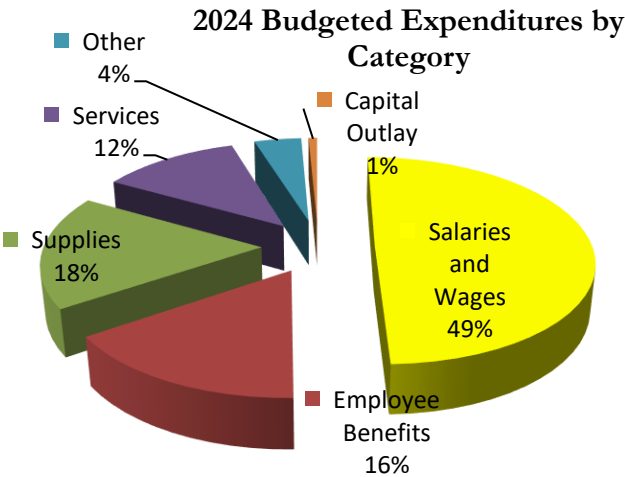
The *Animal Control Office* actively seeks to educate all residents about the “leash law” and the importance of vaccinations. The staff also responds to calls related to snakes, livestock, beaver, coyotes and fox control. The animal shelter provides many animals for adoption. Their goal is to control 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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	312,182	287,584	287,460	334,786
Employee Benefits	102,561	103,379	99,293	107,465
Supplies	80,766	110,900	119,400	119,400
Services	83,701	80,650	80,800	80,800
Other	29,495	27,750	27,600	27,600
Capital Outlay	32,072	5,000	5,000	5,000
Total Expenditures	640,777	615,263	619,553	675,051



Animal Control Office



GOALS AND OBJECTIVES:

- ❖ Add more adoption partners
- ❖ Continue to apply for grants to be able to afford spraying and neutering of animals.
- ❖ Continue to update shelter to make animals waiting for adoption more comfortable by adding ceiling fans for additional circulation, sealing floors and adding a new intercom system.

ACCOMPLISHMENTS:

- ❖ Add new closet to store food.

PERFORMANCE INDICATORS Measure Operational Effectiveness	2022 Actual	2023 Projected	2024 Target
# of animals impounded	1517	1600	1300
# of animals adopted/Transport/RTO	1178	1200	1200

Number of Employees	2022	2023	2024
	6	6	6

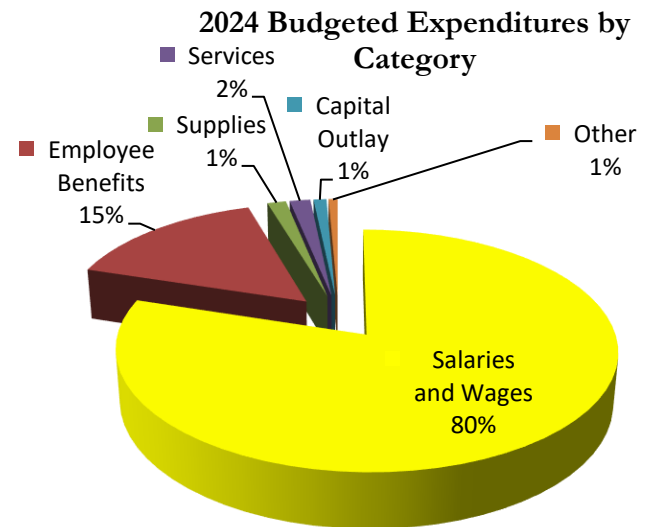


Council on Aging

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	353,947	382,023	357,060	407,430
Employee Benefits	85,359	88,819	76,381	78,992
Supplies	2,280	7,300	7,300	7,300
Services	2,686	8,000	8,000	8,000
Other	2,635	3,500	3,500	3,500
Capital Outlay	27,894	5,000	5,000	5,000
Total Expenditures	474,801	494,642	457,241	510,222



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.

PERFORMANCE INDICATORS Measure Operational Effectiveness	2022 Actual	2023 Projected	2024 Target
# of meals distributed to Seniors	55,086	54,500	45,000

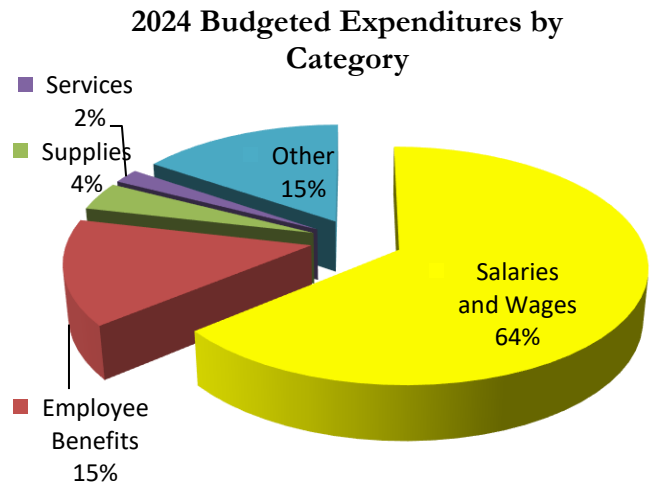
Number of Employees	2022	2023	2024
	9	10	10



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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	187,690	194,002	196,483	196,498
Employee Benefits	48,621	53,725	44,663	44,631
Supplies	5,164	13,500	13,500	12,000
Services	2,686	5,500	6,150	6,150
Other	9,632	46,950	46,950	47,500
Total Expenditures	253,793	313,677	307,746	306,779



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 Measure Operational Effectiveness	2022 Actual	2023 Projected	2024 Target
Utility Assistance clients serviced	1,234	2,429	2,500
# of households for commodity distribution	450	668	3,500
# of Farm Fresh (Parish Wide)	220	237	250

Number of Employees	2022	2023	2024
	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.

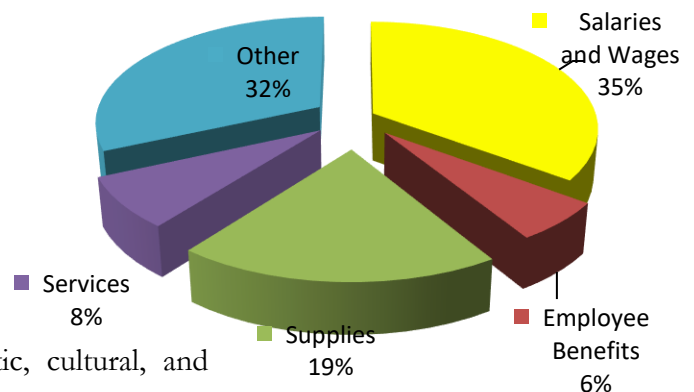
The Center includes a 275 feet by 125 feet arena with stadium seating, full commercial kitchen facilities, bathrooms, state-of-the-art sound system, scoreboard and electric display board. It also includes a 32 feet by 50 feet pavilion.

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	38,987	38,209	38,209	38,209
Employee Benefits	6,664	6,526	6,526	6,526
Supplies	3,564	18,300	18,250	21,300
Services	2,090	4,400	4,400	8,400
Other	6,611	22,900	23,900	34,508
Capital Outlay				
Total Expenditures	57,916	90,335	91,285	108,943

2024 Budgeted Expenditures by Category



GOALS AND OBJECTIVES:

- ❖ To provide citizens of the parish with social, athletic, cultural, and recreational events.
- ❖ Maintain adequate staff to keep facility clean.

ACCOMPLISHMENTS:

- ❖ Purchased AED and trained staff on usage.

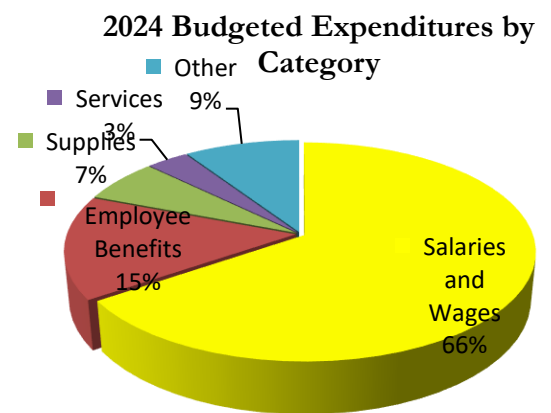


Rifle Range

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	156,592	157,352	178,641	180,960
Employee Benefits	34,822	31,540	44,084	42,378
Supplies	15,991	20,750	17,750	17,750
Services	5,552	6,400	9,400	9,400
Other	26,512	25,880	25,880	25,880
Total Expenditures	239,469	241,922	275,755	276,368



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 and increase number of participants by advertising through social media

PERFORMANCE INDICATORS	2022 Actual	2023 Projected	2024 Target
# of concealed carry classes	6	6	12
# of concealed carry class participants	36	67	75

Number of Employees	2021	2022	2023
	3	4	4



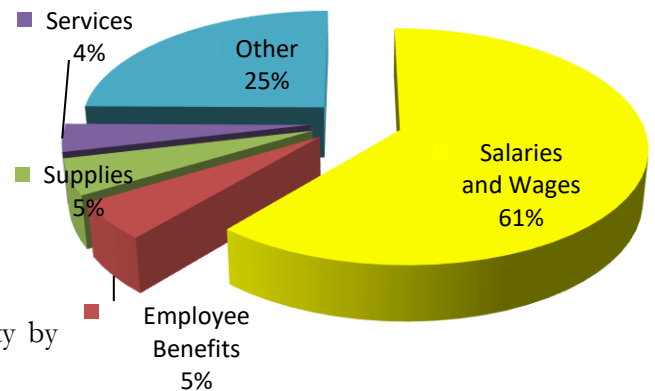
North Iberville Community Center

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	31,044	33,103	27,541	31,830
Employee Benefits	2,720	2,886	2,342	2,696
Supplies	679	1,000	1,820	2,570
Services		2,000	1,180	2,000
Other	8,297	7,924	7,924	12,924
Total Expenditures	42,740	46,913	40,807	52,020

2024 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 employees to monitor events.

PERFORMANCE INDICATORS Measure Operational Effectiveness	2022 Actual	2023 Projected	2024 Target
# of rentals	52	56	60

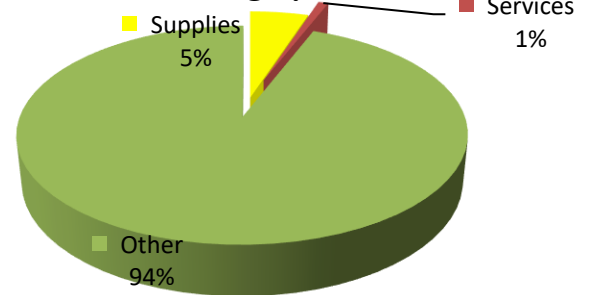


Parish Farm Agent

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Supplies	3,159	4,005	4,005	2,105
Services	315	375	375	375
Other	37,745	37,500	37,500	39,500
Total Expenditures	41,219	41,880	41,880	41,980

2024 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.
- ❖ Teach 4-H members & Cloverbuds about agriculture & how it relates to the environment.

ACCOMPLISHMENTS:

- ❖ Increased membership in Special Programs.

PERFORMANCE INDICATORS Measure Operational Effectiveness	2022 Actual	2023 Projected	2024 Target
# of students in Cloverbud program	253	270	300
# of enrolled 4-H members	693	351	750
# of Participants in Shooting Sports	18	35	40

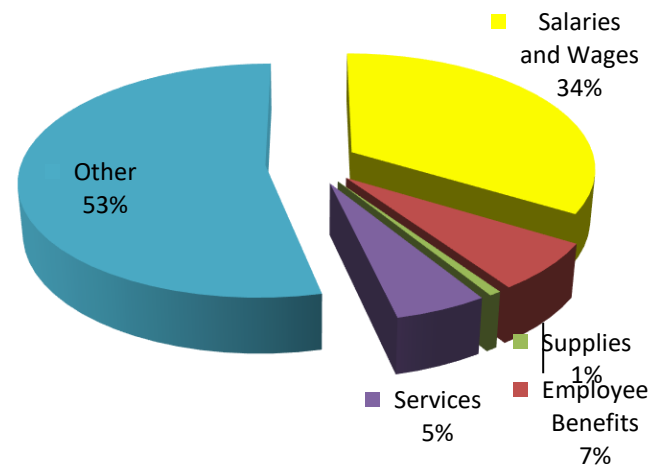


Economic Development

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	94,490	94,653	98,373	95,493
Employee Benefits	18,489	18,379	19,104	19,058
Supplies	68	2,000	2,000	2,000
Services	4,688	15,000	15,000	15,000
Other	149,015	152,100	152,100	152,100
Total Expenditures	266,750	282,132	286,577	283,651

2024 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 2022-2023

Number of Employees	2022	2023	2024
	1	1	1

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Property Taxes	1101					
Financial Administration	4505					
Ad Valorem Taxes	411000	\$ 2,015,736	\$ 1,900,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Insurance Fees	441100					
Sales Taxes	1102					
Financial Administration	4505					
General Sales and Use	412000	9,935,980	9,500,000	11,000,000	10,500,000	10,500,000
Franchise Taxes	1103					
Financial Administration	4505					
Franchise	414000	130,149	150,000	130,000	130,000	130,000
Alcoholic beverage taxes	1105					
Financial Administration	4505					
Alcoholic Beverages	413010	14,338	15,000	15,000	15,000	15,000
Gaming Taxes	1107					
Financial Administration	4505					
Video Poker	433560	217,484	165,000	165,000	165,000	165,000
Sports Gaming	433565					
License & Permits General Government	1251					
Financial Administration	4505					
Occupational and Professional	423000	430,293	400,525	446,000	446,000	446,000
Building Inspection	5410					
Contractor License	423005	12,873	10,000	10,000	10,000	10,000
License and Permits - Public Safety	1252					
Building Inspection	5410					
Licenses and Permits	424000					
Building Structures and Equipment	424005	114,779	100,000	153,000	100,000	100,000
Unrestricted Intergovernmental Revenue - Not Program	1300					
Financial Administration	4505					
Federal Payments in Lieu of Taxes	432500	38,431	38,431	41,561	41,561	41,561
State Shared Revenue	433350	31,993	34,938	34,938	34,938	34,938
Severance Tax Oil & Gas	433510	834,740	400,000	650,000	650,000	650,000
Timber Severance Tax	433515	700	5,000	500	500	500
Parish Royalty Fund	433520	14,099	5,000	5,000	5,000	5,000
IGR-Operating-General Govt.	1351					
Financial Administration	4505					
Federal Grants	431000	1,434				
IGR Operating Public Safety	1352					
Financial Administration	4505					
Insurance Tax	433540	130,631	75,000	110,865	110,865	110,865
IGR Operating - Public Health	1354					
Animal Control	6045					
Local Grants	434500	15,108				
General Government - Local Gov. Grant	434510	262,126	269,998	269,998	278,089	278,089
Animal Control- Best Friends Animal Society	6049					
Local Grants	434500	35,000				

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
FEES - General Government	1451					
Financial Administration	4505					
Fees, Charges and Commissions for Services	440000	10,000				
Rents	464000	9,600	9,600	9,600	9,600	9,600
Planning and Zoning	4605					
Zoning/Subdivision Fees	441040	3,020	3,000	3,000	3,000	3,000
Multipurpose Center	7045					
Rents	464000	20,600	4,000	9,850	4,000	4,000
FEES - Public Works	1453					
Building Inspection	5410					
GRASS CUTTING	423006	1,571	2,000	2,400	2,400	2,400
Demolition Services	423007		2,500	500	2,500	2,500
FEES - Health & Human Services	1454					
Animal Control	6045					
Animal Control	444030	10,877	10,000	10,000	10,000	10,000
General Assistance	6125					
FEES FOR SERVICES - IBERVILLE	444087	2,121	1,500	1,500	1,500	1,500
FEES - Culture, Recreation & Tourism	1455					
Civic Center	7005					
Rents	464000	18,850	10,000	60,000	60,000	60,000
Point Pleasant Park	7017					
Rents	464000		300	300		
Rifle Range	7055					
Class	423060	4,600	5,000	5,500	5,500	5,500
Sales	443051	5,672	6,000	6,000	6,000	6,000
Charges for Use of Recreation Centers	445010	9,764	6,000	6,000	6,000	6,000
North Iberville Community Center	7260					
Rents	464000	15,150	12,000	15,000	15,000	15,000
Fines - Public Safety	1552					
Building Inspection	5410					
Judgements Recovered	471000	15,018	15,000	3,000	3,000	3,000
Fines Health & Human Services	1554					
Animal Control	6045					
Fines and Forfeitures	450000	1,800	1,200	3,100	1,200	1,200
Use of Money and Property	16					
Financial Administration	4505					
Interest Earnings	461000	70,212	40,000	290,000	225,000	225,000
Insurance - General	4635					
Interest Earnings	461000	64,283				
Insurance	7720					
Interest Earnings	461000	14,345				
Miscellaneous Revenues	17					
Financial Administration	4505					
Refunds of Expenditures	492000	56,739				
Human Resources - Personnel Management	4535					
Refunds of Expenditures	492000	324				

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Adjudicated Property Initiative	4570					
Sale of Adjudicated Property	455000	26,612	4,000	5,000	5,000	5,000
Sales Tax (Taxation - Collector)	4585					
Refunds of Expenditures- Sales Tax Salaries	492001	281,958	282,949	296,788	296,950	296,950
Custody of Prisoners	5055					
Refunds of Expenditures	492000	719	500	500	500	500
Law Enforcement Other Than Sheriff	5115					
Refunds of Expenditures	492000	15,840	9,600	13,000	13,000	13,000
Building Inspection	5410					
Miscellaneous Revenues	431099	50				
Refunds of Expenditures	492000	36,000				
Gas	5915					
Refunds of Expenditures - Utility Department Salaries	492010	1,925,162	1,826,983	1,968,679	2,005,726	2,005,726
Mosquito/Insect Control	6044					
Refunds of Expenditures	492000	13,761		3,900	3,500	3,500
Animal Control	6045					
Gifts and Donations	473000	5,376	3,002	3,773	2,500	2,500
Marinas	7100					
Refunds of Expenditures	492000	12,413				
Transfer In	18					
Criminal Court	4105					
Transfer From Criminal Court Fund	485117	54,760				
Insurance Fees	21					
Insurance - General	4635					
Insurance Fees	441100	3,988,608	4,525,000	4,525,000	4,525,000	4,525,000
Sales of Fixed Assets	24					
Financial Administration	4505					
Proceeds from Sale of Assets	491200	16,000				
Animal Control	6045					
Proceeds from Sale of Assets	491200	7,100	-	-	-	-
Total Revenues		<u>20,954,799</u>	<u>19,849,026</u>	<u>22,524,252</u>	<u>21,943,829</u>	<u>21,943,829</u>
Expenditures						
General Government	51					
Legislative	4001					
Regular Salaries and Wages Regular	512100	337,590	311,709	305,110	305,718	305,718
Other Salaries and Wages Student	513100		62,400	62,400	62,400	62,400
Emp Benefits FICA or Supplemental Retirement	515100	22,715	24,769	23,248	19,908	19,908
Deferred Compensation	515150	2,433				
Emp Benefits Retirement Cont.	515200	5,855	7,764	6,384	6,454	6,454
Emp Benefits - health Insurance	515300	6,600	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	69	90	90	90	90
Emp Benefits Worker's Comp	515400	3,475	2,494	1,679	1,834	1,834
Unemployment Insurance	515550	180	310	162	70	70
Advertising, Dues and Subscriptions	521000		300	300	300	300
Publication-of Legal-Notices	521100	15,980	20,000	20,000	20,000	20,000

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Subscriptions to Newspapers and Periodicals	521300	87	100	100	100	100
Membership Dues	521400	10,518	11,000	13,000	13,500	13,500
Postage and Box Rent	524100	540	600	600	600	600
Telephone	524200	9,375	9,300	9,300	9,400	9,400
Rentals Equipment	525200		1,000	1,000	1,000	1,000
Maint Srvcs (Contractual)Office Machine	527700	1,167	1,250	1,250	1,650	1,650
Professional Services	528000	4,276	35,500	33,500	33,500	33,500
Professional Srvcs Legal	528400	615	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	5,450	5,000	5,000	5,000	5,000
Office Supplies	531000	2,903	5,000	5,000	5,000	5,000
Op Supplies Uniforms and Related Items	532400	242	500	500	500	500
Op Supplies Food and Clothing	532500	1,010	3,500	3,500	3,500	3,500
Materials Miscellaneous	533900	40	1,000	1,000	1,000	1,000
Travel Transportation, Mileage	541100	1,547	4,700	4,700	4,700	4,700
Travel Convention, Seminar Reg.	541400	20,349	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	115,847	121,537	118,272	118,976	118,976
Emp Benefits FICA or Supplemental Retirement	515100	1,722	1,640	1,787	1,725	1,725
Deferred Compensation	515150	4,769	3,618	4,618	4,810	4,810
Emp Benefits Retirement Cont.	515200	13,136	15,192	13,601	13,682	13,682
Emp Benefits - health Insurance	515300	7,200	10,906	7,187	7,200	7,200
Emp Benefits Worker's Comp	515400	679	542	680	714	714
Unemployment Insurance	515550	150	342	140	140	140
Office Supplies	531000					
District Attorney-Expense Fund	4125					
Operating Services	520000	730,000	790,000	790,000	1,000,000	1,000,000
Books, Publications and Library Mat.	569000		5,000	5,000	5,000	5,000
Clerk of Court	4140					
Book Binding & Repair	522200	15,338	20,000	20,000	20,000	20,000
Telephone	524200	516	800	800	800	800
Professional Services	528000	78,180				
Miscellaneous Contractual Service	528900					
Court Attendance	571300	12,940	17,000	17,000	17,000	17,000
Plaquemine City Court	4184					
Grants	576000	67,910	67,910	67,910	67,910	67,910
Grants to Plaquemine	576230	47,420	47,420	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	22,390	22,390	22,390	22,390	22,390
President, Chairman, etc.	4305					
Regular Salaries and Wages Regular	512100	611,364	582,400	604,750	595,650	595,650
Emp Benefits FICA or Supplemental Retirement	515100	11,582	10,508	10,181	10,281	10,281
Deferred Compensation	515150	24,334	23,168	23,837	26,312	26,312
Emp Benefits Retirement Cont.	515200	60,331	68,640	61,322	65,450	65,450
Emp Benefits - Health Insurance	515300	34,200	28,800	27,000	28,800	28,800

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Employee Benefits - Life & Disability	515310	450	540	405	450	450
Emp Benefits Worker's Comp	515400	3,425	3,494	3,324	3,574	3,574
Unemployment Insurance	515550	483	929	333	420	420
Publication-of Legal-Notices	521100	4,506	1,000	1,000	1,000	1,000
Subscriptions - Information Technology	521300	563	700	700	700	700
Membership Dues	521400	699	6,000	6,000	6,000	6,000
Postage and Box Rent	524100	1,340	1,910	1,910	1,910	1,910
Telephone	524200	8,424	12,500	12,500	12,500	12,500
Professional Services	528000	35,754	30,000	30,000	30,000	30,000
Miscellaneous Contractual Service	528900	1,021	5,000	5,000	5,000	5,000
Insurance Auto Coverage	529300		2,027	2,027	2,027	2,027
Insurance Employee Liability Insurance	529400	33,426	32,500	32,500	32,500	32,500
Office Supplies	531000	16,473	15,000	15,000	15,000	15,000
Op Supplies Food and Clothing	532500	2,731	3,000	3,000	3,000	3,000
Op Supplies Vehicle and Equipment	532700	385	5,000	5,000	5,000	5,000
Op Supplies - Fuel	532750	1,035	2,000	2,000	2,000	2,000
Op Supplies Miscellaneous	532900	1,656	3,500	3,500	3,500	3,500
Travel Convention, Seminar Reg.	541400	1,743	4,500	4,500	4,500	4,500
Grants	576000		10,000	10,000	10,000	10,000
Grant- intergovernmental	4320					
Grants to St. Gabriel	576250					
Registrar of Voters	4405					
Regular Salaries and Wages Regular	512100	67,336	78,203	87,171	87,547	87,547
Regular Salaries and Wages Regular Overtime	512200	1,464				
Emp Benefits FICA or Supplemental Retirement	515100	1,266	2,994	2,211	3,462	3,462
Deferred Compensation	515150	5,480	5,299	6,448	6,448	6,448
Emp Benefits Retirement Cont.	515200	10,472	6,025	12,046	9,394	9,394
Emp Benefits - health Insurance	515300	600				
Emp Benefits Life & Disability	515310	22		83	90	90
Emp Benefits Worker's Comp	515400	386	547	535	525	525
Unemployment Insurance	515550	189	310	280	210	210
Publication of Legal Notices	521100	36	200	200	200	200
Subscriptions - Information Technology	521300	53	100	100	100	100
Membership Dues	521400	675	1,500	1,500	1,500	1,500
Postage and Box Rent	524100	2,880	6,000	6,000	8,000	8,000
Telephone	524200	3,032	3,500	3,500	3,500	3,500
Maint Svcs(Contractual)Office Machines	527700	350	750	750	750	750
Insurance and Surety Bonds	529000	150	125	125	175	175
Office Supplies	531000	3,154	5,000	5,000	5,000	5,000
Op Supplies Food and Clothing	532500	48	800	800	800	800
Travel Transportation, Mileage	541100	1,378	3,000	3,000	3,000	3,000
Travel Convention, Seminar Reg.	541400	6,028	10,000	10,000	10,000	10,000
Election Expenses	544500		30,000	30,000	30,000	30,000
Financial Administration	4505					
Regular Salaries and Wages Regular	512100	409,592	402,728	434,097	426,629	426,629
Emp Benefits FICA or Supplemental Retirement	515100	6,721	6,190	6,507	6,186	6,186

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Deferred Compensation	515150	17,107	15,000	21,256	20,326	20,326
Emp Benefits Retirement Cont.	515200	47,028	49,634	49,140	49,062	49,062
Emp Benefits - Health Insurance	515300	41,400	43,200	43,200	43,200	43,200
Employee Benefits - Life & Disability	515310	525	540	547	540	540
Emp Benefits Worker's Comp	515400	2,425	2,458	2,569	2,560	2,560
Unemployment Insurance	515550	(2,112)	1,083	656	420	420
Miscellaneous	519900					
Publication-of Legal-Notices	521100	525	1,500	1,500	1,500	1,500
Subscriptions- Information Technology	521300	83	100	100	100	100
Membership Dues	521400	394	1,000	1,000	1,000	1,000
Postage and Box Rent	524100	11,757	10,000	10,000	10,000	10,000
Telephone	524200	4,629	5,000	5,000	5,000	5,000
Monitoring Services	524500	215	250	250	250	250
Rentals Equipment	525200	4,885	7,500	7,500	7,500	7,500
Maint Srvc(Contractual)Office Machines	527700	2,747	3,500	3,500	3,500	3,500
Professional Services	528000	38,176	5,000	5,000	5,000	5,000
Professional Services Legal	528400	2,360				
Professional Srvc Accounting, Auditing, Bookkeeping	528500	35,001	15,000	35,000	35,000	35,000
Miscellaneous Contractual Service	528900	24,107	10,000	10,000	10,000	10,000
Insurance Auto Coverage	529300	1,817	1,738	1,738	1,738	1,738
Office Supplies	531000	19,238	19,900	19,900	19,900	19,900
Op Supplies Food and Clothing	532500	3,449	4,000	4,000	4,000	4,000
Op Supplies Vehicle and Equipment	532700	627				
Op Supplies - Fuel	532750	1,034	750	750	750	750
Op Supplies Miscellaneous	532900		500	500	500	500
Miscellaneous	539900	5				
Travel Transportation, Mileage	541100	97	250	250	250	250
Travel Convention, Seminar Reg.	541400	634	8,000	1,000	8,000	8,000
Grants	576000	1,146	1,500	1,500	1,500	1,500
Sales Taxes	4507					
Grants to St. Gabriel	576250	392,996	325,000	400,000	400,000	400,000
Franchise Taxes	4508					
Miscellaneous Contractual Service	528900	23,347				
Human Resources - Personnel Management	4535					
Regular Salaries and Wages Regular	512100	106,331	94,983	106,143	102,003	102,003
Regular Salaries and Wages Overtime	512200	596				
Other Salaries and Wages Student	513100	56,913	48,000		48,000	48,000
Emp Benefits FICA or Supplemental Retirement	515100	5,857	4,723	1,636	1,120	1,120
Deferred Compensation	515150	5,838	4,409	5,404	6,275	6,275
Emp Benefits Retirement Cont.	515200	8,805	11,873	11,638	11,730	11,730
Emp Benefits - Health Insurance	515300	10,200	10,800	10,800	10,800	10,800
Employee Benefits - Life & Disability	515310	139	135	143	135	135
Emp Benefits Worker's Comp	515400	460	858	634	612	612
Unemployment Insurance	515550	89	387	105	105	105
Publication of Legal Notices	521100	505	4,000	4,000	4,000	4,000
Postage and Box Rent	524100	512	750	750	750	750

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Telephone	524200	59	500	500	500	500
Professional Services	528000	646	6,000	6,000	6,000	6,000
Professional Svcs Medical and Dental	528100	23,264	30,000	30,000	30,000	30,000
Professional Services Legal	528400	4,683	500	500	500	500
Miscellaneous Contractual Service	528900	1,671	2,500	2,500	2,500	2,500
Office Supplies	531000	5,229	5,000	5,000	5,000	5,000
Op Supplies Food and Clothing	532500	3,400	8,000	8,000	8,000	8,000
Travel Transportation, Mileage	541100		1,000	1,000	1,000	1,000
Travel Convention, Seminar Reg.	541400		650	650	650	650
Adjudicated Property Initiative	4570					
Publication of Legal Notices	521100	105	500	500	500	500
Professional Services	528000	4,000	4,000	4,000	4,000	4,000
Professional Legal Services	528400	12,406	40,000	40,000	40,000	40,000
Miscellaneous	539900					
Sales Tax (Taxation - Collector)	4585					
Regular Salaries and Wages Regular	512100	220,842	219,211	231,169	231,691	231,691
Emp Benefits FICA or Supplemental Retirement	515100	3,360	3,179	3,386	3,360	3,360
Deferred Compensation	515150	9,255	9,264	12,113	12,182	12,182
Emp Benefits Retirement Contributions	515200	24,845	27,401	26,237	26,645	26,645
Emp Benefits - health Insurance	515300	21,600	21,600	21,600	21,600	21,600
Employee Benefits - Life & Disability	515310	352	360	360	360	360
Emp Benefits Worker's Comp	515400	1,297	1,315	1,363	1,390	1,390
Unemployment Insurance	515550	407	619	560	280	280
General Services (Other General Administration)	4600					
Regular Salaries and Wages Regular	512100	66,856	66,955	68,740	68,973	68,973
Emp Benefits FICA or Supplemental Retirement	515100	958	971	1,007	1,000	1,000
Deferred Compensation	515150	2,500	2,500	4,602	4,687	4,687
Emp Benefits Retirement Cont.	515200	7,688	8,369	7,905	7,932	7,932
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	401	402	411	414	414
Unemployment Insurance	515550	81	155	70	70	70
Telephone	524200	995	1,500	1,500	1,500	1,500
Monitoring Services	524500	299	300	300	300	300
Professional Services	528000	20,026				
Insurance Auto Coverage	529300	1,816	1,158	1,158	1,158	1,158
Office Supplies	531000	539	500	500	500	500
Op Supplies Food and Clothing	532500		100	100	100	100
Op Supplies Vehicle and Equipment	532700	44	500	500	500	500
Op Supplies - Fuel	532750	3,109	2,500	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	2,100	3,600			
Per Diem	514000	625	1,200	1,200	1,200	1,200
Emp Benefits FICA or Supplemental Retirement	515100	31	275	92	92	92

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Deferred Compensation	515150	127	200			
Employee Benefits - Life & Disability	515310	6	10			
Emp Benefits Worker's Comp	515400	11	25	9	9	9
Unemployment Insurance	515550	4	8			
Publication-of Legal-Notices	521100	3,277	4,000	4,000	4,000	4,000
Membership Dues	521400	4,680	4,680	5,000	5,000	5,000
Professional Svcs Engineering	528200	11,000	12,000	12,000	12,000	12,000
Information Technology	4610					
Regular Salaries and Wages Regular	512100	91,526	123,614	124,602	126,048	126,048
Regular Salaries and Wages Overtime	512200					
Emp Benefits FICA or Supplemental Retirement	515100	1,330	1,793	1,797	1,828	1,828
Deferred Compensation	515150	3,338	3,343	3,429	3,440	3,440
Emp Benefits Retirement Cont.	515200	10,526	15,452	14,336	14,496	14,496
Emp Benefits - health Insurance	515300	9,000	14,400	14,400	14,400	14,400
Employee Benefits - Life & Disability	515310	112	180	180	180	180
Emp Benefits Worker's Comp	515400	549	742	747	756	756
Unemployment Insurance	515550	163	310	140	140	140
Publication of Legal Notices	521100		500	500	500	500
Subscriptions- Information Technology	521300	5,068	10,000	10,000	10,000	10,000
Postage and Box Rent	524100		300	300	300	300
Telephone	524200	29,227	60,000	60,000	60,000	60,000
Monitoring Services	524500	431	350	350	350	350
Maint Svcs (Contractual) Office Machine	527700		1,500	1,500	1,500	1,500
Professional Services	528000	48,493	40,000	40,000	40,000	40,000
Insurance Auto Coverage	529300	187	1,795	1,795	1,795	1,795
Office Supplies	531000	11,969	25,000	25,000	25,000	25,000
Op Supplies Food and Clothing	532500		500	500	500	500
Op Supplies Vehicle and Equipment	532700		500	500	500	500
Op Supplies - Fuel	532750	681	1,250	1,250	1,250	1,250
Maintenance Contracts	536300	89,982	95,000	130,000	95,000	95,000
Travel Transportation, Mileage	541100		500	500	500	500
Travel Convention, Seminar Regist.	541400	2,000	3,000	3,000	3,000	3,000
Retirement System Contributions	4625					
Emp Benefits Retirment Contributions	515200	785				
Insurance - General	4635					
Insurance Miscellaneous	529900	3,736,714	3,500,000	4,500,000	4,500,000	4,500,000
Courthouse Screening/Security	5619					
Regular Salaries and Wages Regular	512100	3,524	42,000	40,782	41,600	41,600
Regular Salaries and Wages Overtime	512200		3,000	3,000	3,000	3,000
Emp Benefits FICA or Supplemental Retirement	515100	49	3,600	631	603	603
Employee Benefits Retirement Contributions	515200	405		5,146	4,784	4,784
Employee Benefits Health Insurance	515300	600		7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	8	180	90	90	90
Emp Benefits Worker's Comp	515400	220	300	1,730	250	250
Unemployment Insurance	515550	37	82	70	70	70
Professional Services	528000		2,669	2,669	2,669	2,669

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Professional Services - Law Enforcement	528420	102,176	80,000	80,000	80,000	80,000
Office Supplies	531000	160	2,000	2,000	2,000	2,000
Courthouse	5622					
Materials Miscellaneous	533900	7,807	8,000	8,000	8,000	8,000
Old Courthouse	5623					
Professional Services	533900					
Fixed Assets	5634					
Regular Salaries and Wages Regular	512100	52,580	71,843	76,231	76,960	76,960
Regular Salaries and Wages Overtime	512200					
Emp Benefits FICA or Supplemental Retirement	515100	719	1,042	1,079	1,116	1,116
Emp Benefits Retirement Cont.	515200	6,047	8,980	8,767	8,850	8,850
Emp Benefits - health Insurance	515300	7,800	14,400	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	127	180	180	180	180
Emp Benefits Worker's Comp	515400	316	431	455	462	462
Unemployment Insurance	515550	204	310	140	140	140
Monitoring Services	524500		250	250	250	250
Office Supplies	531000	1,013	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	20,108	1,500	1,500	1,500	1,500
Transporting Equipment	528905					
Materials Miscellaneous	533900	31,094	15,000	15,000	15,000	15,000
Public Safety	52					
Criminal Court Fund	4180					
Maint Svcs (Contractual) Office Machine	527700	1,645	1,500	1,500	1,500	1,500
Professional Services	528000	10,708	11,500	11,500	11,500	11,500
Office Supplies	531000	21,061	25,000	25,000	25,000	25,000
Human Resources - Safety Program	4536					
Regular Salaries and Wages Regular	512100	82,345	70,013	74,962	75,608	75,608
Regular Salaries and Wages Overtime	512200	956				
Emp Benefits FICA or Supplemental Retirement	515100	1,194	1,015	1,097	1,096	1,096
Deferred Compensation	515150	2,600	2,600	3,900	3,900	3,900
Emp Benefits Retirement Cont.	515200	9,580	8,752	8,621	8,695	8,695
Emp Benefits - Health Insurance	515300	9,000	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	112	90	90	90	90
Emp Benefits Worker's Comp	515400	2,375	420	447	454	454
Unemployment Insurance	515550	163	155	70	70	70
Telephone	524200	1,019	1,300	1,300	1,300	1,300
Monitoring Services	524500	393	400	400	400	400
Insurance Auto Coverage	529300	3,633	2,317	2,317	2,317	2,317
Office Supplies	531000	1,518	1,700	1,800	1,800	1,800
Op Supplies Food and Clothing	532500		300	300	300	300
Op Supplies Vehicle and Equipment	532700	986	500	500	500	500
Op Supplies - Fuel	532750	1,810	1,500	1,500	1,500	1,500
Materials Miscellaneous	533900		1,000	1,000	1,000	1,000

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Travel Convention, Seminar Regist.	541400		50	50	50	50
Administration - Sheriff	5010					
Regular Salaries and Wages Regular	512100	37,440	37,440	39,648	39,936	39,936
Emp Benefits FICA or Supplemental Retirement	515100	2,864	2,864	3,034	3,055	3,055
Emp Benefits Worker's Comp	515400	1,279	225	958	240	240
Unemployment Insurance	515550	163	309	280	140	140
K-9 Maintenance	571010	380	500	500	500	500
Miscellaneous - Prisoners	571700	725	30,000	1,000	1,000	1,000
Custody of Prisoners	5055					
Feeding and Maintenance of Prisoners	571100	120,378	130,000	120,000	120,000	120,000
Feeding and Maintenance of Juvenile Prisoners	571150	2,057	12,000	30,000	30,000	30,000
Transportation of Prisoners and Inmates	571200	2,615	2,500	2,500	2,500	2,500
Court Attendance	571300	48,296	40,000	40,000	40,000	40,000
Medical Services	5100					
Regular Salaries and Wages Regular	512100	45,955	46,363	48,406	48,672	48,672
Emp Benefits FICA or Supplemental Retirement	515100	569	672	1,264	706	706
Emp Benefits Retirement Contributions	515200	5,285	5,795	5,567	5,597	5,597
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	266	278	283	292	292
Unemployment Insurance	515550	81	155	70	70	70
Professional Services	528000	50,000	50,000	50,000	50,000	50,000
Office Supplies	531000		600	600	600	600
Op Supplies Medical, Drugs	532200	11,147	20,000	20,000	20,000	20,000
Travel Convention Seminar Registration	541400	308				
Medical Assistance - Prisoners	571500	41,903	55,000	55,000	55,000	55,000
Law Enforcement Other Than Sheriff	5115					
Regular Salaries and Wages Regular	512100	125,554	124,354	141,234	141,634	141,634
Emp Benefits FICA or Supplemental Retirement	515100	9,605	9,513	10,805	10,835	10,835
Emp Benefits Worker's Comp	515400	6,851	7,747	8,081	8,824	8,824
Travel Transportation, Mileage	541100	968				
Travel Conconction, Seminar registration	541400	3,759				
Parish Coroner	5120					
Grants	576000	370,453	370,533	370,533	370,533	370,533
Fire Protection	5200					
Regular Salaries and Wages Regular	512100				68,973	68,973
Regular Salaries and Wages Overtime	512200					
Emp Benefits FICA or Supplemental Retirement	515100				1,000	1,000
Deferred Compensation	515150				4,687	4,687
Emp Benefits Retirement Cont.	515200				7,932	7,932
Emp Benefits - health Insurance	515300				7,200	7,200
Employee Benefits - Life & Disability	515310				90	90
Emp Benefits Worker's Comp	515400				414	414
Unemployment Insurance	515550				70	70
Professional Services	528000	151,163	205,543	365,000	190,000	190,000
Insurance Tax Rebate for Municipalities	576205	130,631	75,000	110,865	112,000	112,000

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Grants to Grosse Tete	576210	234,122	200,000	250,000	250,000	250,000
Grants to Maringouin	576220	234,122	200,000	250,000	250,000	250,000
Grants to Plaquemine	576230	234,122	200,000	250,000	250,000	250,000
Grants to Rosedale	576240	234,122	200,000	250,000	250,000	250,000
Building Inspection	5410					
Regular Salaries and Wages Regular	512100	154,059	137,696	148,238	151,570	151,570
Emp Benefits FICA or Supplemental Retirement	515100	4,854	4,576	5,026	5,035	5,035
Deferred Compensation	515150	8,003	7,530	8,462	8,555	8,555
Emp Benefits Retirement Cont.	515200	11,857	12,012	13,667	17,431	17,431
Emp Benefits - Health Insurance	515300	12,000	14,400	14,400	14,400	14,400
Employee Benefits - Life & Disability	515310	285	270	270	270	270
Emp Benefits Worker's Comp	515400	861	826	879	909	909
Unemployment Insurance	515550	326	464	210	210	210
Publication-of Legal-Notices	521100	5,050	1,000	1,000	1,000	1,000
Postage and Box Rent	524100	703	500	500	500	500
Telephone	524200	859	1,000	1,000	1,000	1,000
Monitoring Services	524500	215	500	500	500	500
Maintenance Services (Contractual)	527000	1,056	1,500	1,500	1,500	1,500
Professional Services	528000	118,110	100,000	100,000	100,000	100,000
Professional Svcs Accounting, Auditing, Bookkeeping	528500	352	500	500	500	500
Insurance and Surety Bonds	529000	3,633	2,400	2,400	2,400	2,400
Insurance Auto Coverage	529300		2,100	2,100	2,100	2,100
Office Supplies	531000	1,356	5,000	5,000	5,000	5,000
Op Supplies Food and Clothing	532500	841	2,000	2,000	2,000	2,000
Op Supplies Vehicle and Equipment	532700	526	2,000	2,000	2,000	2,000
Op Supplies - Fuel	532750	4,933	3,000	3,000	3,000	3,000
Bank Service Charges	556000	10				
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	295	300	300	300	300
Maintenance Grounds	526100	5,691	5,400	6,500	6,500	6,500
Street Lighting	5735					
Utilities Electrical Light and Power	523100	54,678	45,000	45,000	45,000	45,000
Sewer	5875					
Regular Salaries and Wages Regular	512100			39,237	102,991	102,991
Regular Salaries and Wages Overtime	512200					
Emp Benefits FICA or Supplemental Retirement	515100			1,621	4,133	4,133
Deferred Compensation	515150			1,009	2,600	2,600
Emp Benefits Retirement Cont.	515200			2,665	6,773	6,773
Emp Benefits - health Insurance	515300			2,400	7,200	7,200
Employee Benefits - Life & Disability	515310			74	180	180
Emp Benefits Worker's Comp	515400			1,431	3,705	3,705
Unemployment Insurance	515550				140	140
Gas	5915					

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Regular Salaries and Wages Regular	512100	1,336,541	1,383,065	1,244,814	888,690	888,690
Regular Salaries and Wages Overtime	512200	156,042				
Emp Benefits FICA or Supplemental Retirement	515100	25,366	26,410	22,557	12,603	12,603
Deferred Compensation	515150	24,182	24,066	26,748	19,118	19,118
Emp Benefits Retirement Cont.	515200	162,252	159,883	151,266	102,199	102,199
Emp Benefits - health Insurance	515300	171,147	180,000	155,400	115,200	115,200
Employee Benefits - Life & Disability	515310	2,641	2,790	2,236	1,530	1,530
Emp Benefits Worker's Comp	515400	44,097	45,971	42,892	30,768	30,768
Unemployment Insurance	515550	2,893	4,798	2,231	1,191	1,191
Water	5920					
Regular Salaries and Wages Regular	512100			60,294	153,745	153,745
Regular Salaries and Wages Overtime	512200					
Emp Benefits FICA or Supplemental Retirement	515100			1,920	4,745	4,745
Deferred Compensation	515150			579	1,463	1,463
Emp Benefits Retirement Cont.	515200			5,120	13,015	13,015
Emp Benefits - health Insurance	515300			2,400	7,200	7,200
Employee Benefits - Life & Disability	515310			151	360	360
Emp Benefits Worker's Comp	515400			2,575	6,513	6,513
Unemployment Insurance	515550			72	350	350
Professional Service	528000	8,580				
Water- District 3	5921					
Regular Salaries and Wages Regular	512100			149,057	384,249	384,249
Regular Salaries and Wages Overtime	512200					
Emp Benefits FICA or Supplemental Retirement	515100			2,179	5,477	5,477
Deferred Compensation	515150			3,574	9,210	9,210
Emp Benefits Retirement Cont.	515200			17,615	44,189	44,189
Emp Benefits - health Insurance	515300			16,800	50,400	50,400
Employee Benefits - Life & Disability	515310			312	720	720
Emp Benefits Worker's Comp	515400			9,450	24,508	24,508
Unemployment Insurance	515550				561	561
Marinas	7100					
Maintenance Grounds	526100	1,800	2,000	2,000	2,000	2,000
Maintenance Buildings	526200	6,150	3,000	3,000	3,000	3,000
Professional Service	528000			14,000	14,000	14,000
Materials Lumber, Wood Products	533700		2,500	2,500	2,500	2,500
Materials Miscellaneous	533900	32	11,600	1,000	1,000	1,000
Health and Welfare	54					
Utilities	5900					
Professional Service	528000	3,316				
Health Unit	6015					
Regular Salaries and Wages Regular	512100	35,578	35,630	37,231	37,440	37,440
Emp Benefits FICA or Supplemental Retirement	515100	503	517	532	543	543
Deferred Compensation	515150	2,490	2,494	2,606	2,621	2,621
Emp Benefits Retirement Cont.	515200	4,092	4,454	4,281	4,306	4,306
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

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Emp Benefits Worker's Comp	515400	213	214	223	225	225
Unemployment Insurance	515550	82	155	70	70	70
Telephone	524200		400	400	400	400
Maint Srvc (Contractual) Miscellaneous	527900	350	1,000	1,000	1,000	1,000
Office Supplies	531000	14	1,000	1,000	1,000	1,000
Op Supplies Food and Clothing	532500	160	500	500	500	500
Mosquito/Insect Control	6044					
Regular Salaries and Wages Regular	512100	731	14,925	13,425	13,424	13,424
Regular Salaries and Wages Overtime	512200	13,400	5,000			
Emp Benefits FICA or Supplemental Retirement	515100	204	473	473	473	473
Deferred Compensation	515150	332	113			
Emp Benefits Retirement Cont.	515200	762	625			
Emp Benefits - Health Insurance	515300	1,111	503			
Employee Benefits - Life & Disability	515310	13	5			
Emp Benefits Worker's Comp	515400	856	1,021	1,282	1,282	1,282
Publication-of Legal-Notices	521100	357	500	500	500	500
Membership Dues	521400	25	25	25	25	25
Postage and Box Rent	524100	2	10	10	10	10
Telephone	524200	278	500	500	500	500
Monitoring Services	524500	498	500	500	500	500
Professional Services	528000		4,000	4,000	4,000	4,000
Insurance Auto Coverage	529300	3,756	7,000	7,000	7,000	7,000
Op Supplies Farm	532300	7,514	20,000	7,500	20,000	20,000
Op Supplies Vehicle and Equipment	532700	359	2,500	2,500	2,500	2,500
Op Supplies - Fuel	532750	1,682	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	277,484	287,584	287,460	334,786	334,786
Regular Salaries and Wages Overtime	512200	34,698				
Emp Benefits FICA or Supplemental Retirement	515100	4,481	4,139	4,515	4,760	4,760
Deferred Compensation	515150	8,679	8,746	8,461	8,461	8,461
Emp Benefits Retirement Cont.	515200	35,901	35,948	36,028	38,565	38,565
Emp Benefits - Health Insurance	515300	41,400	43,200	38,400	43,200	43,200
Employee Benefits - Life & Disability	515310	533	540	510	630	630
Emp Benefits Worker's Comp	515400	11,078	9,877	10,773	11,359	11,359
Unemployment Insurance	515550	489	929	606	490	490
Publication-of Legal-Notices	521100	38	5,000	5,000	5,000	5,000
Postage and Box Rent	524100	2	100	100	100	100
Telephone	524200	2,485	2,500	2,500	2,500	2,500
Monitoring Services	524500	1,726	1,500	1,500	1,500	1,500
Maint Srvc (Contractual) Office machines	527700	619	650	650	650	650
Professional Services	528000	69,858	70,000	70,000	70,000	70,000
Professional Srvc Accounting, Auditing, Bookkeeping	528500	459	500	500	500	500
Miscellaneous Contractual Service	528900	10,985	8,000	8,000	8,000	8,000
Insurance Auto Coverage	529300	19,982	6,500	6,500	6,500	6,500
Office Supplies	531000	2,047	8,000	8,000	8,000	8,000

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Op Supplies Educational, Recreational and Cultural	532100		2,000	2,000	2,000	2,000
Op Supplies Medical, Drugs	532200	29,378	30,000	30,000	30,000	30,000
Op Supplies Uniforms & Related Items	532400	2,349	8,400	8,400	8,400	8,400
Op Supplies Food and Clothing	532500	665	4,000	4,000	4,000	4,000
Op Supplies - Animal Feed	532501	8,071	12,000	12,000	12,000	12,000
Op Supplies Maintenance of Buildings and Grounds	532600	77	3,500	5,000	5,000	5,000
Op Supplies Vehicle and Equipment	532700	3,822	3,000	10,000	10,000	10,000
Op Supplies - Fuel	532750	27,949	25,000	25,000	25,000	25,000
Op Supplies Miscellaneous	532900	6,407	15,000	15,000	15,000	15,000
Material Miscellaneous	533900	727				
Small Tools and Equipment	534000	100	1,500	1,500	1,500	1,500
Travel Convention, Seminar Reg.	541400	5,006	7,000	7,000	7,000	7,000
Community Events	541800	1,154	5,000	5,000	5,000	5,000
Bank Service Charges	556000	54	150	150	150	150
Animal Control- Best Friends Animal Society	6049					
Op Supplies Miscellaneous	532900	8,282		15,300	1,000	1,000
Travel Convention, Seminar Reg.	541400	(59)			25,000	25,000
Commodities (Dept. of Agriculture - TEFAP)	6111					
Op Supplies Miscellaneous	532900		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	353,947	382,023	357,060	407,430	407,430
Regular Salaries and Wages Overtime	512200					
Emp Benefits FICA or Supplemental Retirement	515100	14,223	17,380	17,450	21,540	21,540
Deferred Compensation	515150	9,453	7,163	9,240	9,152	9,152
Emp Benefits Retirement Cont.	515200	23,555	23,222	18,096	17,194	17,194
Emp Benefits - Health Insurance	515300	28,200	25,200	20,220	18,000	18,000
Employee Benefits - Life & Disability	515310	420	315	330	315	315
Emp Benefits Worker's Comp	515400	8,530	14,069	10,287	12,125	12,125
Unemployment Insurance	515550	978	1,470	758	666	666
Publication-of Legal-Notices	521100	1,075	500	500	500	500
Telephone	524200	1,560	3,000	3,000	3,000	3,000
Monitoring Services	524500	1,990	3,000	3,000	3,000	3,000
Professional Services	528000	696	5,000	5,000	5,000	5,000
Office Supplies	531000	2,190	6,000	6,000	6,000	6,000
Op Supplies Food and Clothing	532500		300	300	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	186,825	194,002	196,483	196,498	196,498
Regular Salaries and Wages Overtime	512200	866				
Emp Benefits FICA or Supplemental Retirement	515100	2,699	2,813	2,852	2,850	2,850
Deferred Compensation	515150	2,725	2,725	2,964	2,964	2,964
Emp Benefits Retirement Cont.	515200	21,584	24,250	22,627	22,597	22,597
Emp Benefits - health Insurance	515300	19,800	21,600	14,400	14,400	14,400
Employee Benefits - Life & Disability	515310	364	360	360	360	360
Emp Benefits Worker's Comp	515400	1,124	1,358	1,180	1,180	1,180

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Unemployment Insurance	515550	326	619	280	280	280
Publication-of Legal-Notices	521100		700	700	1,000	1,000
Membership Dues	521400	1,050	2,250	2,250	2,000	2,000
Postage and Box Rent	524100	1,761	1,000	1,000	1,500	1,500
Telephone	524200	1,084	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		500	500	500	500
Professional Srvc Accounting, Auditing, Bookkeeping	528500	3	1,000	1,000	1,000	1,000
Miscellaneous Contractual Service	528900	2,683	4,000	4,000	4,000	4,000
Insurance Auto Coverage	529300	1,817	2,500	2,500	2,500	2,500
Office Supplies	531000	3,697	5,000	5,000	5,000	5,000
Op Supplies Food and Clothing	532500	551	3,000	3,000	3,000	3,000
Op Supplies Vehicle and Equipment	532700	143	1,500	1,500	1,000	1,000
Op Supplies - Fuel	532750	751	3,000	3,000	2,000	2,000
Op Supplies Miscellaneous	532900	22	1,000	1,000	1,000	1,000
Travel Convention, Seminar Reg.	541400	750	2,500	2,500	2,500	2,500
General Assistance	576029	3,172	35,000	35,000	35,000	35,000
General Assistance/Job Placement	6128					
Regular Salaries and Wages Regular	512100	54,062	54,142	59,663	60,382	60,382
Emp Benefits FICA or Supplemental Retirement	515100	4,051	4,142	4,507	4,620	4,620
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	324	379	355	362	362
Unemployment Insurance	515550	81	155	70	70	70
Telephone	524200	514	750	750	750	750
Monitoring Services	524500	72	300	300	300	300
Insurance Auto Coverage	529300	1,817	950	950	950	950
Office Supplies	531000	554	555	555	555	555
Op Supplies Vehicle and Equipment	532700	669	195	195	195	195
Op Supplies - Fuel	532750	1,702	1,500	1,500	1,500	1,500
Community Services Block Grant Administration	6130					
Miscellaneous Contractual Service	528900	21,783	21,783	21,783	21,783	21,783
Veterans Affairs	6160					
Telephone	524200	310	200	200	200	200
Monitoring Services	524500	335	300	300	300	300
Insurance Auto Coverage	529300	1,816	1,650	1,650	1,650	1,650
Op Supplies Vehicle and Equipment	532700		3,500	3,500	3,500	3,500
Op Supplies - Fuel	532750	427	500	500	500	500
Soil Conservation Service	576425	13,614	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
Job Corps and Training Centers	7470					
Professional Services	528000		52,500	52,500	52,500	52,500

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Culture and Recreation	55					
Civic Center	7005					
Regular Salaries and Wages Regular	512100	87,284	181,958	215,430	220,243	220,243
Regular Salaries and Wages Overtime	512200	10,951		28,000	28,000	28,000
Emp Benefits FICA or Supplemental Retirement	515100	3,345	4,764	7,227	8,652	8,652
Deferred Compensation	515150	1,200	2,080	2,163	2,163	2,163
Emp Benefits Retirement Contributions	515200	7,713	18,460	18,455	15,204	15,204
Emp Benefits - Health Insurance	515300	8,400	21,600	14,400	7,200	7,200
Employee Benefits - Life & Disability	515310	180	450	428	450	450
Emp Benefits Worker's Comp	515400	3,292	6,514	14,258	15,479	15,479
Unemployment Insurance	515550	288	774	508	420	420
Utilities	523000	26,081	17,500	17,500	26,994	26,994
Solid Waste Governmental Buildings	523530		4,000	4,000	4,000	4,000
Telephone	524200	441	300	300	300	300
Monitoring Services	524500		430	430	430	430
Maintenance of Grounds	526100	12,768	24,800	24,200	24,800	24,800
Maintenance of Buildings	526200	8,254	51,800	51,800	61,800	61,800
Maint Srves (Contractual) Pest Control	527400	2,745	2,500	3,600	3,600	3,600
Professional Services	528000	1,030	10,000	8,400	10,000	10,000
Office Supplies	531000	1,642	2,000	2,000	2,000	2,000
Op Supplies Medical, Drugs	532200	492	500	1,000	1,060	1,060
Op Supplies Uniforms and Related Items	532400		800	800	1,000	1,000
Op Supplies - Janitorial	532420	2,005	2,000	2,000	5,405	5,405
Op Supplies Food and Clothing	532500	40		50	50	50
Op Supplies Vehicle and Equipment	532700	51			90	90
Op Supplies - Fuel	532750	1,196			1,900	1,900
Materials Miscellaneous	533900	14	450	450	450	450
Small Tools and Equipment	534000		2,500	3,100	6,018	6,018
Point Pleasant Park	7017					
Utilities	523000		2,000	2,000	2,000	2,000
Maintenance of Grounds	526100	1,600	1,500	1,450	1,500	1,500
Maintenance of Buildings	526200	42	1,000	1,000	1,000	1,000
Maint Srves (Contractual) Pest Control	527400	375	1,500	1,550	1,600	1,600
Material Miscellaneous	533900		500	500	500	500
Multipurpose Center	7045					
Regular Salaries and Wages Regular	512100	38,209	38,209	38,209	38,209	38,209
Regular Salaries and Wages Overtime	512200	778				
Emp Benefits FICA or Supplemental Retirement	515100	3,035	2,896	2,896	2,896	2,896
Emp Benefits Worker's Comp	515400	3,547	3,547	3,547	3,547	3,547
Unemployment Insurance	515550	83	83	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	5,416	6,000	6,000	6,000	6,000
Monitoring Services	524500	90	400	400	400	400
Rentals Equipment	525200	509	10,000	10,000	20,000	20,000

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Building Maintenance	526200			1,000	1,000	1,000
Miscellaneous Contractual Service	528900	2,000	4,000	4,000	8,000	8,000
Insurance Auto Coverage	529300	687	1,850	1,850	1,850	1,850
Office Supplies	531000	1,054	1,600	1,600	1,600	1,600
Op Supplies - Janitorial	532420	9	400	400	400	400
Op Supplies Food and Clothing	532500	289	800	750	800	800
Op Supplies Maintenance Building & Grounds	532600	1,037	10,000	10,000	20,000	10,000
Op Supplies Vehicle and Equipment	532700	803	2,000	2,000	5,000	5,000
Op Supplies - Fuel	532750	372	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		3,500	3,500	4,108	4,108
Taxes and Licenses	574200		750	750	750	750
Rifle Range	7055					
Regular Salaries and Wages Regular	512100	149,247	157,352	178,641	180,960	180,960
Regular Salaries and Wages Overtime	512200	7,345				
Emp Benefits FICA or Supplemental Retirement	515100	3,261	4,603	4,480	2,624	2,624
Emp Benefits Retirement Cont.	515200	16,154	10,829	15,611	15,548	15,548
Emp Benefits - health Insurance	515300	8,400	7,200	14,400	14,400	14,400
Employee Benefits - Life & Disability	515310	337	360	360	360	360
Emp Benefits Worker's Comp	515400	6,262	7,929	8,953	9,166	9,166
Unemployment Insurance	515550	407	619	280	280	280
Publications-of-Legal-Notices	521100		100	100	100	100
Subscriptions - Information Technology	521300	1,893	2,000	2,000	2,000	2,000
Membership Dues	521400		500	500	500	500
Utilities	523000	11,953	9,000	9,000	9,000	9,000
Telephone	524200	1,862	1,000	1,000	1,000	1,000
Monitoring Services	524500	(18)	200	200	200	200
Maintenance Buildings	526200	1,286				
Professional Services	528000	3,452	5,000	8,000	8,000	8,000
Insurance and Surety Bonds	529000		1,883	1,883	1,883	1,883
Insurance Auto Coverage	529300	187	897	897	897	897
Insurance Employee Liability Insurance	529400	9,195	9,500	9,500	9,500	9,500
Office Supplies	531000	4,879	5,000	5,000	5,000	5,000
Op Supplies - Janitorial	532420		500	500	500	500
Op Supplies Food and Clothing	532500	2,761	1,750	1,750	1,750	1,750
Op Supplies Maintenance of Buildings and Grounds	532600	220	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	8,131	10,000	7,000	7,000	7,000
Small Tools and Equipment	534000		500	500	500	500
Travel Convention, Seminar Registration	541400	135	500	500	500	500
Bank Service Charges	556000	2,117	1,200	1,200	1,200	1,200
Museums	7065					
Regular Salaries and Wages Regular	512100	35,295	44,013	46,129	46,509	46,509
Regular Salaries and Wages Overtime	512200	32				
Emp Benefits FICA or Supplemental Retirement	515100	483	638	638	674	674

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Emp Benefits Retirement Cont.	515200	4,063	5,502	5,314	5,349	5,349
Emp Benefits - health Insurance	515300	5,400	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	75	90	90	90	90
Emp Benefits Worker's Comp	515400	212	265	278	279	279
Unemployment Insurance	515550	163	155	70	70	70
Telephone	524200	1,959	2,000	2,000	2,000	2,000
Maintenance Buildings	526200	7,287	2,000	2,000	2,000	2,000
Maint Svcs (Contractual) Pest Control	527400	1,800	2,000	2,000	2,000	2,000
Op Supplies - Janitorial	532420	679	200	200	200	200
Grants	576000	43,000	43,000	43,000	43,000	43,000
Parks	7110					
Insurance and Surety Bonds	529000		1,750	1,750	1,750	1,750
Welcome Center- North Iberville	7255					
Professional Service	52800					
Op Supplies Maintenance of Buildings and Grounds	53260					
North Iberville Community Center	7260					
Regular Salaries and Wages Regular	512100	31,044	33,103	27,541	31,830	31,830
Emp Benefits FICA or Supplemental Retirement	515100	2,299	2,532	2,107	2,435	2,435
Emp Benefits Retirement Contributions	515200	141				
Emp Benefits Worker's Comp	515400	186	199	165	191	191
Unemployment Insurance	515550	95	155	70	70	70
Postage and Box Rent	524100	62	124	124	124	124
Telephone	524200	7,458	7,300	7,300	7,300	7,300
Maintenance Buildings	526200	300			5,000	5,000
Professional Services	528000		2,000	1,180	2,000	2,000
Office Supplies	531000	584	500	1,570	1,570	1,570
Op Supplies Medical, Drugs	532200	95			500	500
Op Supplies Food and Clothing	532500		500	250	500	500
Travel Transportation, Mileage	541100	477	500	500	500	500
Economic Development	56					
Administration	7305					
Soil Conservation Service	576425	6,000	6,000	6,000	6,000	6,000
Economic Development	7410					
Regular Salaries and Wages Regular	512100	94,490	94,653	98,373	95,493	95,493
Emp Benefits FICA or Supplemental Retirement	515100	7,020	6,828	7,388	7,305	7,305
Deferred Compensation	515150	3,564	3,570	3,791	3,820	3,820
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	535	536	565	573	573
Unemployment Insurance	515550	81	155	70	70	70
Advertising	521500		3,600	3,600	3,600	3,600
Telephone	524200	515				
Professional Services	528000	4,688	15,000	15,000	15,000	15,000
Office Supplies	531000	68	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

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Parish Farm Agent	7420					
Telephone	524200	1,745	1,500	1,500	1,500	1,500
Maint Srvcs (Contractual) Office machines	527700	315	375	375	375	375
Office Supplies	531000	3,141	3,445	3,445	2,005	2,005
Op Supplies Food and Clothing	532500	18	560	560	100	100
Travel Convention Seminar Registration	541400				2,000	2,000
County Agent	576410	36,000	36,000	36,000	36,000	36,000
Capital Outlay - General Government	5851					
Legislative	4001					
Acquisition of Equipment	565000			5,000	5,000	5,000
President, Chairman, etc.	4305					
Acquisition of Equipment	565000		5,000	5,000	15,000	15,000
Registrar of Voters	4405					
Acquisition of Equipment	565000		5,000	5,000	5,000	5,000
Financial Administration	4505					
Acquisition of Equipment	565000		10,000	10,000	10,000	10,000
Information Technology	4610					
Acquisition of Equipment	565000	5,445	125,000	125,000	125,000	125,000
Courthouse	5622					
Acquisition of Equipment	565000					
Building and System	565200	496,858	50,000	50,000	50,000	50,000
Capital Outlay - Public Safety	5852					
Fire Protection	5200					
Acquisition of Equipment	565000	137,615			800,000	800,000
Fire Hydrants	5236					
Acquisition of Equipment	565000	6,500	15,000	15,000	15,000	15,000
Building Inspection	5410					
Acquisition of Equipment	565000		15,000	15,000	15,000	15,000
Capital Outlay - Public Works	5853					
Marinas	7100					
Infrastructure - other than buildings	563000	31,310				
Capital Outlay - Health and Welfare	5854					
Animal Control	6045					
Acquisition of Equipment	565000	32,072	5,000	5,000	5,000	5,000
Animal Control - Best Friends Animal Society	6049					
Acquisition of Equipment	565000	10,826				
Programs for the Elderly	6115					
Acquisition of Equipment	565000	27,894	5,000	5,000	5,000	5,000
Building and System	565200					
Capital Outlay - Culture & Recreation	5855					
Civic Center	5630					
Acquisition of Land	561000	350,205				
Transfers	63					
Financial Administration	4505					
Transfers	580000	75,000				
Transfers Out	7805					

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Transfers to the Office of Emergency Preparedness	580108	170,000	190,000	250,000	250,000	250,000
Transfer to Parks and Recreation	580115					
Transfer to Tourism Welcome Center Fund	580118	300,000	300,000	250,000	300,000	300,000
Transfers to the President's Council on Drug Abuse	580119	163,000	163,000	163,000	163,000	163,000
Transfers to the Parks and Recreation DSF	580235	262,155	263,868	263,868	265,385	265,385
Transfers to the CDBG Fund	580345					
Transfers to the Utility Department	580400	-	-	1,250,000	500,000	500,000
Total Expenditures		<u>17,741,114</u>	<u>16,953,968</u>	<u>19,995,460</u>	<u>20,484,931</u>	<u>20,474,931</u>
Total Revenues VS Expenditures		3,213,685	2,895,058	2,528,792	1,458,898	1,468,898
Beginning Fund Balance		<u>11,345,424</u>	<u>13,339,015</u>	<u>14,559,109</u>	<u>17,087,901</u>	<u>17,087,901</u>
Ending Fund Balance		<u>\$ 14,559,109</u>	<u>\$ 16,234,073</u>	<u>\$ 17,087,901</u>	<u>\$ 18,546,799</u>	<u>\$ 18,556,799</u>



General Fund Budgetary Comments

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 have a slight decrease.

Video Poker

We have projected video poker revenue to remain the same at \$165,000 during 2024.

Occupational and Professional License

Iberville Parish collects Occupational License fees from all companies doing business in Iberville Parish. We have budgeted revenue of \$446,000 in this category.

Severance Tax on Oil and Gas

Iberville Parish has the potential to collect \$650,500 on all oil, gas and timber severed from Iberville Parish. Because of a formula that caps this revenue, we only expect to collect \$650,500 for 2024. 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 2024.

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.



General Fund Budgetary Comments

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. The administration has entered into an 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

\$33,500 has been budgeted in 2024 for reapportionment of Iberville Parish.

Travel Convention Seminar Registration

\$43,500 has been budgeted in 2024 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.



General Fund Budgetary Comments

Clerk of Court:

The IPC is mandated by law to pay the necessary and reasonable expenses of the office of the Clerk of Court.

City Court:

Grant – Plaquemine City Court

State statute and Parish ordinance require partial funding of this court.

Office of the President:

Travel Convention Seminar Registration

\$4,500 will be budgeted during 2024 for administration seminar registration, meals and lodging.

Registrar of Voters:

Election Expenses

The election expense for 2024 is based on a possibility of four elections. The election dates are as follows: March 23-Presidential Preference/Municipal Primary; April 27-Municipal General; November 5-OpenPrimary/Presidential; December 7-Open General/Congressional.

Finance Administration:

Travel Convention Seminar Registration

\$8,000 will be budgeted during 2024 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.



General Fund Budgetary Comments

Information Technology:

Telephone

\$60,000 is budgeted for 2024 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

\$4,500,000 has been budgeted for the Health Insurance, Property, General Liability, Workman's Compensation and Auto Insurance for 2024.

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 2024 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 2024 for the distribution of commodities.



General Fund Budgetary Comments

Programs for Elderly: On July 1, 2009, the Iberville Parish Council entered into an annual agreement with the Iberville Parish Council on Aging to provide management of their programs. Iberville Parish council is now responsible for all labor associated with managing the Council on Aging.

Regular Salaries and Wages

This line item authorizes funding for all positions as required by the Council on Aging's federal and state funding sources at a funding level of \$486,422 including benefits for 2024.

Veterans Affairs:

Soil Conservation Services

Grant for operations to the Office of Veteran's Affairs.

Museum:

Grants to Iberville Museum

\$43,000 is budgeted for 2024 for the operation of the Iberville Museum in Plaquemine.

Economic Development:

Soil Conservation Services

Grant for operations to the Lower Delta Soil & Water Conservation District.

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 2024.

Capital Outlay

Courthouse

\$50,000 will be budgeted in 2024 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.

Fire Protection

\$800,000 will be budgeted in 2024 to purchase a vacuum pumper truck to be shared throughout fire departments.

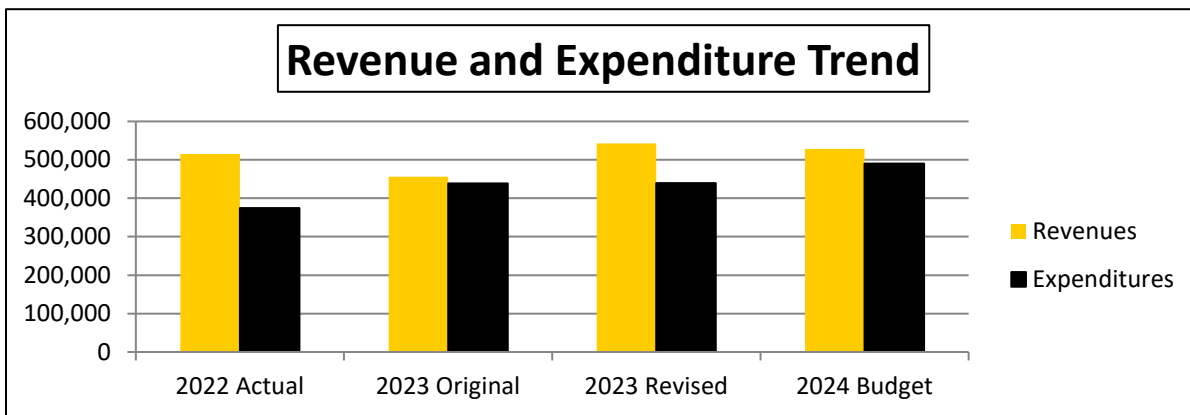
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Special Revenue Funds



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:

- ❖ Improve fire rating.
- ❖ Apply for grants to replace outdated equipment.
- ❖ 3 year plan to replace all radios and fire gear.

ACCOMPLISHMENTS:

- ❖ Repaired several apparatus to good conditions and replaced rescue equipment.
- ❖ Updated Fire Station # 2 building by painting and replacing all lights with new LED lights.

PIAL Rating	Current Rating	Target Rating
Continue lowering fire department ratings so that all of Iberville Parish can reap the benefits (rated every 5 years)	8	1
Fire Rating scale: 1 = Best 10= Worst Unrated=Never asked for PIAL rating		

- ❖ Fire Department PIAL rating in 2017 for Bayou Sorrel Fire Department was 7 and Bayou Pigeon was an 8. The stations received a rating again in 2022 and received an 8. We would like to see the rating number decrease.

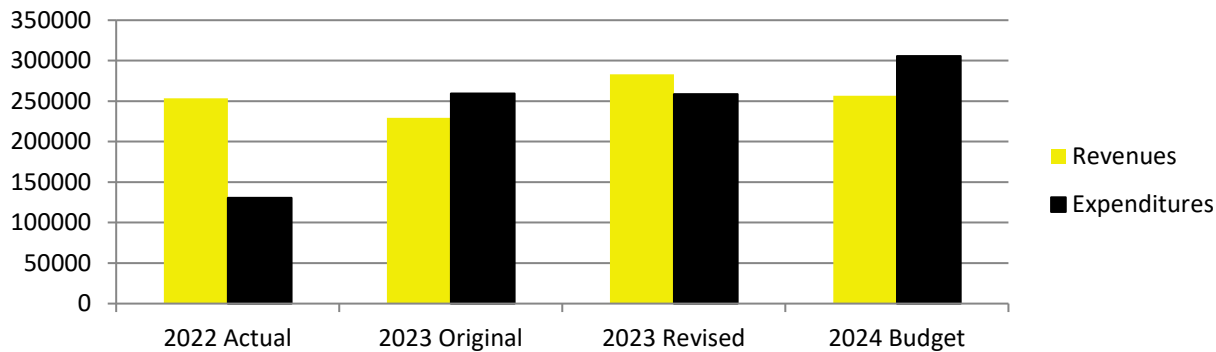


Fire Departments

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.



Revenue and Expenditure Trend



GOALS AND OBJECTIVES:

- ❖ Maintain the fire station building.
- ❖ Offer more training to volunteers.
- ❖ Continue to improve fire rating.

ACCOMPLISHMENTS:

- ❖ Completed SCBA upgrade.
- ❖ Purchased new fire hoses.

PIAL Rating	Current Rating	Target Rating
Continue lowering fire department ratings so that all of Iberville Parish can reap the benefits (rated every 5 years)	4	1
Fire Rating scale: 1 = Best 10= Worst Unrated=Never asked for PIAL rating		

- ❖ Bayou Goula Fire Department received a PIAL of 5 in 2017. The station was rated again in 2022 and received a rating of 4. We would like to continue seeing a decrease.

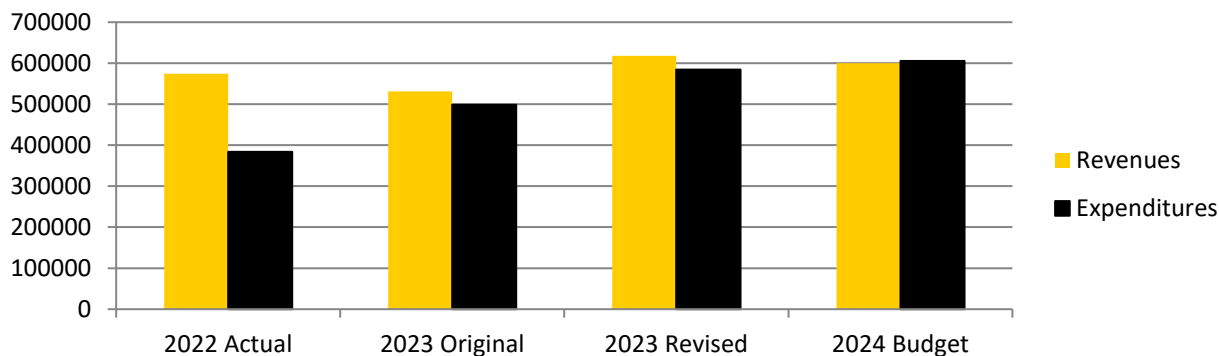


Fire Departments

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.



Revenue and Expenditure Trend



GOALS AND OBJECTIVES:

- ❖ Continue to replace air paks on apparatus.
- ❖ Apply for grants to help with replacing outdated equipment on trucks.
- ❖ Continue training volunteers and getting volunteers certified.

ACCOMPLISHMENTS:

- ❖ Got existing and new volunteers more active in the department.

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

- ❖ East Iberville Fire Department received a PIAL of 5 in 2018. The station was rated again in 2023 and received a rating of 5. We would like to see this number decrease.

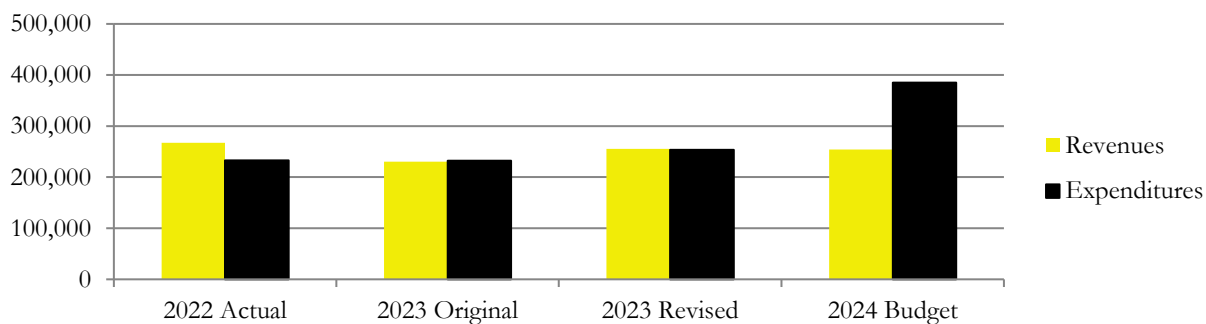


Fire Departments

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.



Revenue and Expenditure Trend



GOALS AND OBJECTIVES:

- ❖ Replace outdated gear for current and new volunteers.
- ❖ Continue updating radios with new programs.
- ❖ Purchase 3,000 ton tanker to help with water supply for P.I.A.L. rating.

ACCOMPLISHMENTS:

- ❖ Purchased 6 new portable radios with updated programming.
- ❖ Started replacing outdated equipment.

PIAL Rating	Current Rating	Target Rating
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	4	1
b: White Castle fire Dept. rating – Out city limits	7	1
*Fire Rating scale: 1 = Best 10= Worst Unrated=Never asked for PIAL rating		

- ❖ In 2022 White Castle Fire Department received a PIAL of 4 in City Limits and a rating of 7 out city limits.

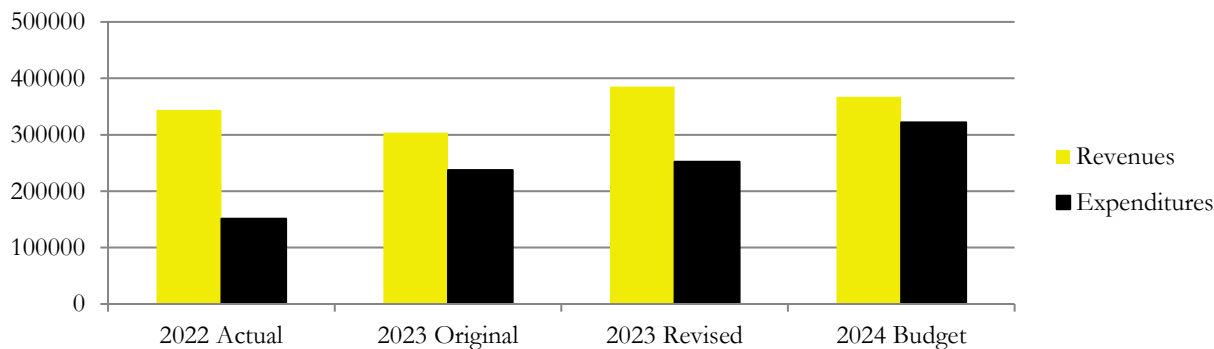


Fire Departments

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.



Revenue and Expenditure Trend



GOALS AND OBJECTIVES:

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

ACCOMPLISHMENTS:

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

- ❖ Bayou Blue Fire Department received a PIAL rating of 6 in 2017. The station was rated again in 2022 and received a rating of 5. We would like to continue seeing a decrease.



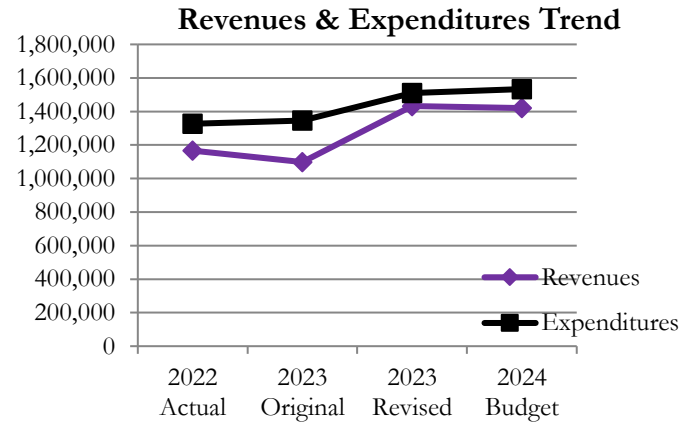
Office of Emergency Preparedness/911

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	606,015	641,531	641,314	664,911
Employee Benefits	161,834	176,708	167,319	167,250
Supplies	10,750	24,750	25,050	25,050
Services	86,573	85,000	111,000	111,000
Other	268,525	182,855	417,876	418,376
Capital Outlay	192,929	147,000	147,000	147,000
Total Expenditures	1,326,626	1,257,844	1,509,559	1,533,587



GOALS AND OBJECTIVES:

- ❖ Work with GOHSEP, ICAER, and Federal Partners to secure funding for a new mobile command center.
- ❖ Upgrade EOC Building by discussing with Administration the needed upgrades and come up with a plan to execute upgrades.
- ❖ Provide effective emergency services by continuing to upgrade important 911 equipment.

ACCOMPLISHMENTS:

- ❖ Worked with Parish President and Finance Director to raise the starting pay for E-911 call takers.
- ❖ Started the process of upgrading 911 computers and equipment.

PERFORMANCE INDICATORS	2022 ACTUAL	2023 PROJECTED	2024 TARGET
Measure Operational Effectiveness			
Number of Incoming Calls handled by Dispatchers	17,910	20,088	25,000
Number of Outgoing Calls handled by Dispatchers	12,796	15,045	13,000
Number of Abandoned Calls	2,321	2,118	2,118

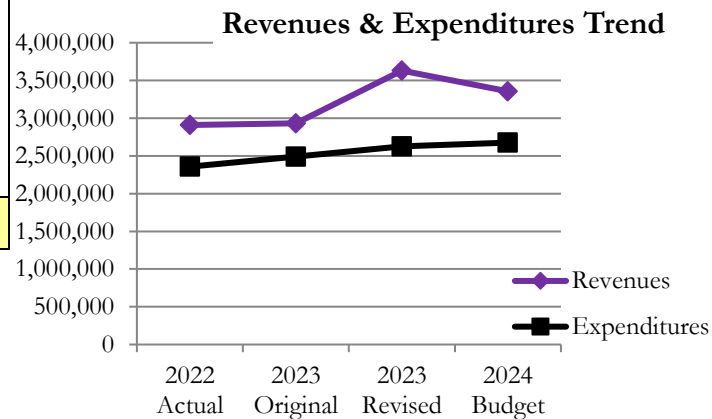


Parks and Recreation

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	760,584	792,715	820,578	877,110
Employee Benefits	199,601	187,974	233,215	240,187
Supplies	68,405	76,650	76,850	81,150
Services	49,503	33,100	31,700	32,500
Other	1,257,116	951,173	1,013,921	1,045,123
Capital Outlay	22,343	450,000	450,000	400,000
Total Expenditures	2,357,552	2,491,612	2,626,264	2,676,070



GOALS AND OBJECTIVES:

- ❖ Add adult programs now that the new multipurpose sports complex is completed by starting construction of pickle ball courts.
- ❖ Add a swimming program in conjunction with the Island Country Club.
- ❖ Improve and maintain all facilities by hiring more employees.

ACCOMPLISHMENTS:

- ❖ Implemented new software for online payments and database to make signing up more accessible.
- ❖ Established a parish wide track program.
- ❖ Opened the newly renovated Belleview Park and using the multipurpose facility for current programs.

PERFORMANCE INDICATORS Measure Operational Effectiveness	2022 ACTUAL	2023 PROJECTED	2024 TARGET
Number of participants in all programs	998	1,140	1,300
Recreation Programs	12	14	15

Number of Employees	2022	2023	2024
	28	26	32



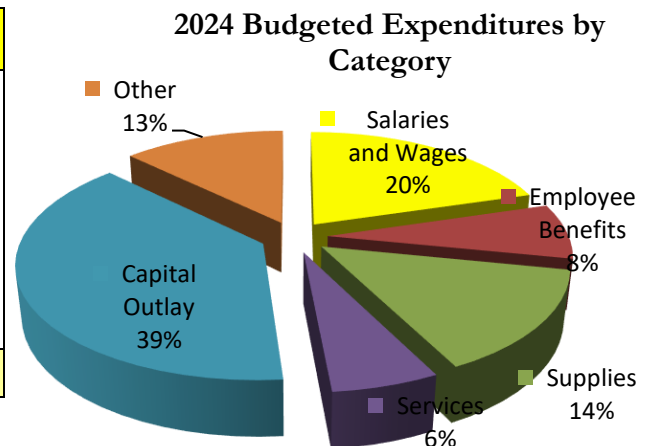
Department of Public Works

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	2,209,846	2,222,910	2,009,907	1,974,731
Employee Benefits	789,917	729,697	776,720	754,893
Supplies	1,627,204	1,298,300	1,398,300	1,398,300
Services	564,421	582,950	582,950	582,950
Other	798,142	982,126	982,126	1,238,626
Capital Outlay	3,222,350	2,300,000	4,400,000	3,750,000
Total Expenditures	9,211,880	8,115,983	10,150,003	9,699,500



GOALS AND OBJECTIVES:

- ❖ To continually maintain roads and bridges to provide reliable infrastructure to citizens and businesses.
- ❖ To continually provide adequate parish-wide drainage.
- ❖ Continue resurfacing/micro-sealing the roads in the parish.
- ❖ Complete more major drainage projects.
- ❖ Retain experienced personnel.

ACCOMPLISHMENTS:

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

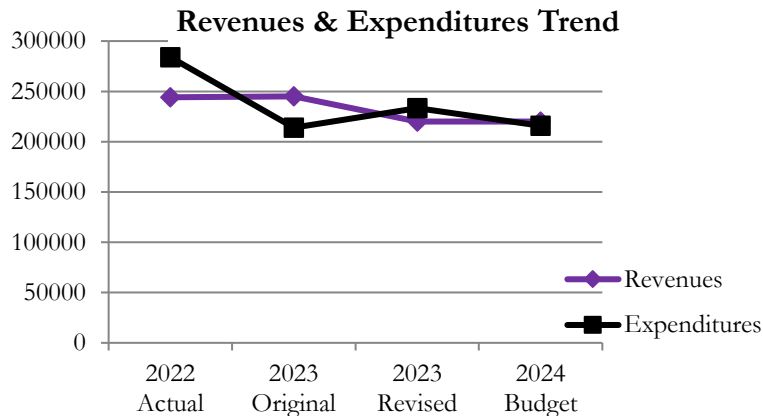
Number of Employees	2022	2023	2024
	43	36	36



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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	55,721	54,732	74,142	56,750
Employee Benefits	14,327	15,033	15,036	14,722
Supplies	11,244	11,500	11,500	11,500
Services	102,430	88,650	88,650	88,650
Other	100,201	44,050	44,050	44,050
Capital Outlay				
Total Expenditures	283,923	213,965	233,378	215,672



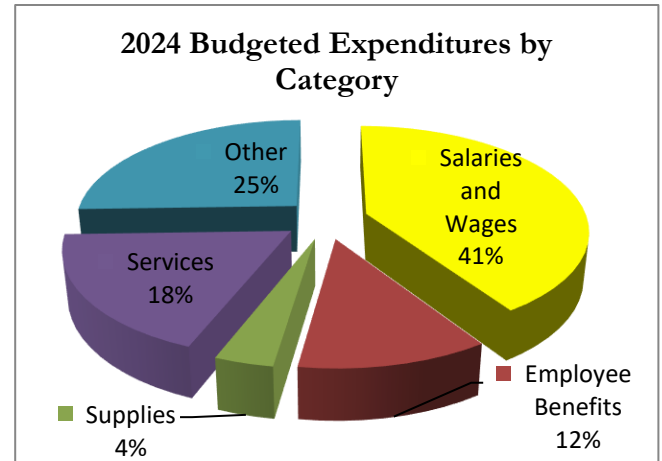


Office of Tourism

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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	176,657	178,793	191,276	223,270
Employee Benefits	45,248	46,238	46,882	63,863
Supplies	15,189	19,800	19,800	19,800
Services	84,582	101,750	101,750	101,750
Other	123,030	164,795	139,795	139,795
Capital Outlay				
Total Expenditures	444,706	511,376	499,503	548,478



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.

PERFORMANCE INDICATORS	2022 ACTUAL	2023 PROJECTED	2024 TARGET
Measure Operational Effectiveness			
Number of visitors at the Welcome Center	14,877	12,500	15,000

Number of Employees	2022	2023	2024
	6	6	7



President's Council on Drug Abuse

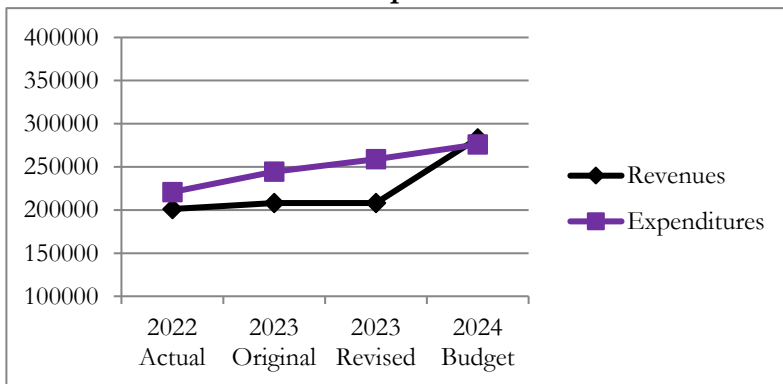
When Parish President J. Mitchell Ourso Jr. asked residents to rate their concerns for the parish, drug abuse was consistently at the top of the list.

Through Mr. Ourso's efforts, funding for this parish's first substance abuse treatment center was acquired. In the ten 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.

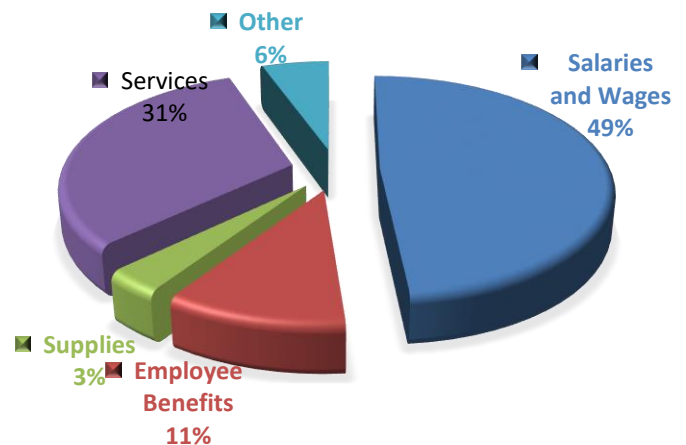
Funding & Fees: Grants from the Iberville Parish Council and the Capital Area Human Services District, the 18th Judicial District Court, Plaquemine City Court and client fees fund the Iberville Parish Substance Abuse Center. Less than 30% of the total funding of IPSAC comes from the taxes of Iberville 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	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	91,239	91,375	121,564	134,249
Employee Benefits	16,693	23,873	23,269	29,877
Supplies	2,971	9,600	9,600	9,600
Services	103,910	105,960	89,000	87,000
Other	6,059	13,800	15,300	15,300
Total Expenditures	220,872	244,608	258,733	276,026

Revenues and Expenditures Trend



2024 BUDGETED EXPENDITURES BY CATEGORY





President's Council on Drug Abuse

GOALS AND OBJECTIVES:

- ❖ Expand services by providing specialized classes to include parenting classes, employment ordered classes, anger management, and grief management classes.
- ❖ Engage in professional development activities by meeting with staff monthly to select topics and develop continuing education courses for department and community professionals.
- ❖ Maintain quarterly internal monitoring to ensure continued and up to date compliance with state regulations.

ACCOMPLISHMENTS:

- ❖ Obtained services of new counselor with mental health background.
- ❖ Performed 66 substance abuse assessments YTD. Provided substance abuse outpatient services for 42 client YTD.

Number of Employees	2022	2023	2024
	2	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.

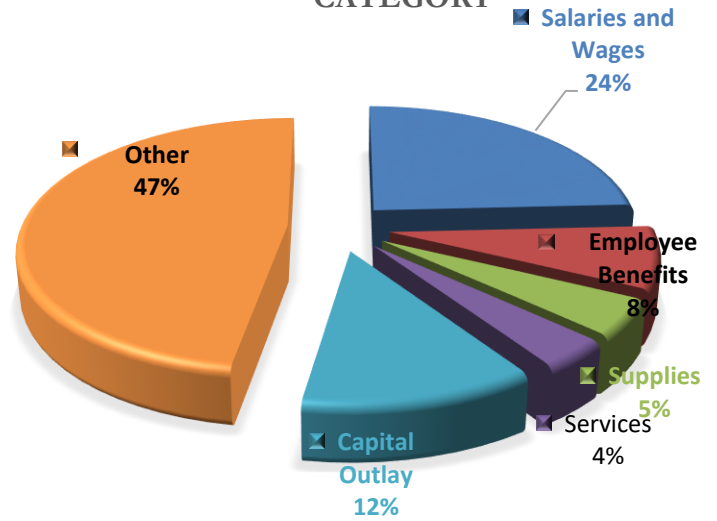


<i>Expenditures by Category</i>	<i>2022 Actual</i>	<i>2023 Original</i>	<i>2023 Revised</i>	<i>2024 Budget</i>
Salaries and Wages	712,545	756,497	746,559	740,257
Employee Benefits	245,690	258,146	224,854	239,805
Supplies	124,322	140,150	141,550	141,550
Services	90,017	112,033	114,233	114,233
Other	1,132,156	1,426,839	1,470,239	1,450,239
Capital Outlay	103,754	50,000	290,000	370,000
Total Expenditures	2,408,484	2,743,665	2,987,435	3,056,084

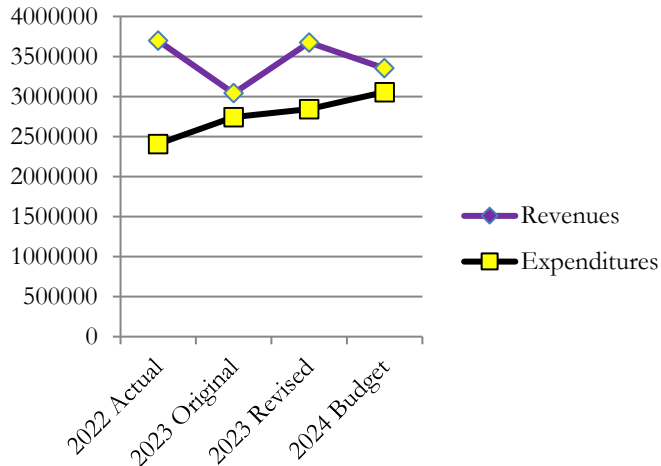


Public Building Maintenance

2024 BUDGETED EXPENDITURES BY CATEGORY



Revenue and Expenditure Trend



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.
- ❖ Continue to make repairs and ensure public buildings are maintained.

ACCOMPLISHMENTS:

- ❖ Added new security measures and health screening upon entering courthouse lobby.

Number of Employees	2022	2023	2024
	19	17	19



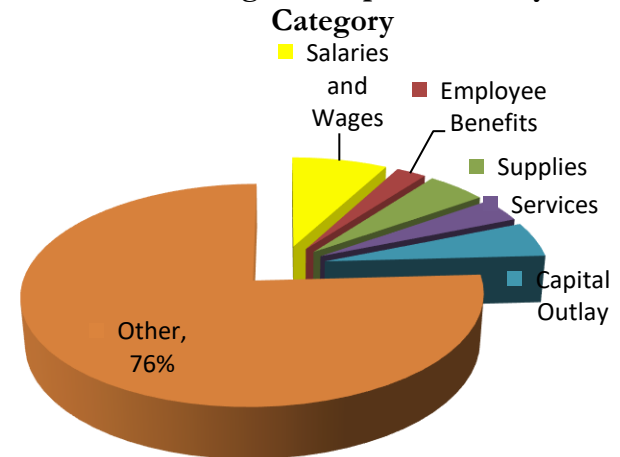
Solid Waste Department

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.



2024 Budgeted Expenditures by

Expenditures by Category	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	258,499	322,546	371,815	372,944
Employee Benefits	76,966	100,161	124,742	117,484
Supplies	204,551	171,100	236,100	236,100
Services	194,710	170,900	170,910	170,910
Other	3,041,118	2,712,260	2,727,250	3,608,057
Capital Outlay	489,859	250,000	250,000	250,000
Total Expenditures	4,265,703	3,726,967	3,880,817	4,755,495



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 pick up around the community.

PERFORMANCE INDICATORS	2022 ACTUAL	2022 PROJECTED	2024 TARGET
Measure Operational Efficiency			
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	476	454	250

Number of Employees	2022	2023	2024
	7	6	6

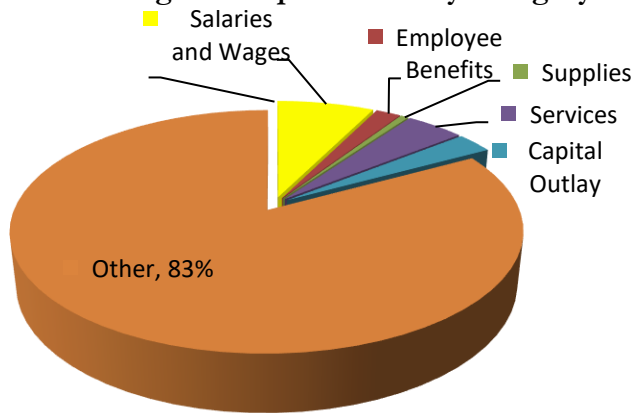


Iberville Medical Complex CDBG

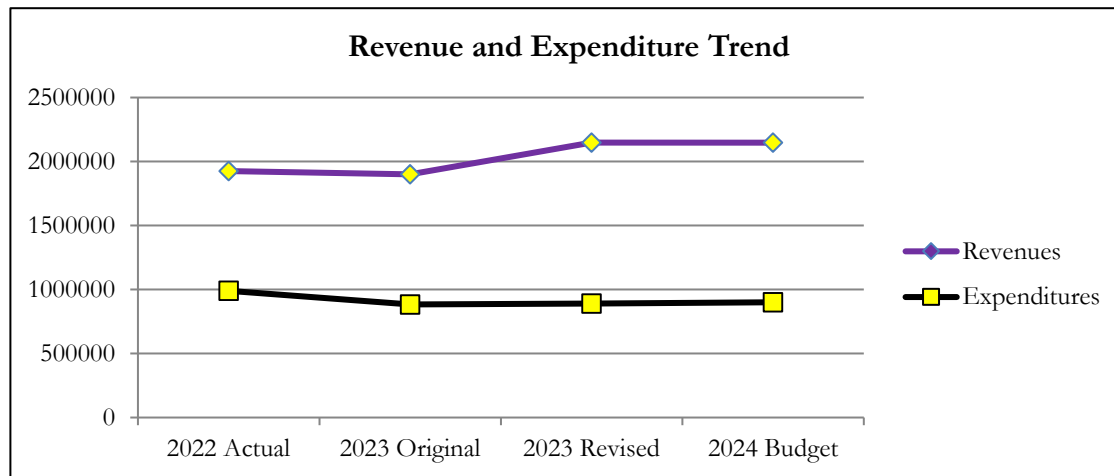
Iberville Parish, in conjunction with Ochsner Hospital provides healthcare services to parish residents. This facility includes a 24/7 emergency department with 24 patient exam/procedure rooms including two trauma rooms. The adjoining health center offers same-day appointments in Primary Care, Cardiology, 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).



2024 Budgeted Expenditures by Category



Expenditures by Category	2022 Actual	2023 Original	2023 Revised	2024 Budget
Salaries and Wages	49,036	54,020	52,586	53,040
Employee Benefits	13,135	13,851	13,492	13,686
Supplies	2,055	4,300	4,300	4,300
Services	40,287	31,800	31,800	31,800
Other	530,393	579,602	587,684	596,500
Capital Outlay	354,907	200,000	200,000	200,000
Total Expenditures	989,813	883,573	889,862	899,326

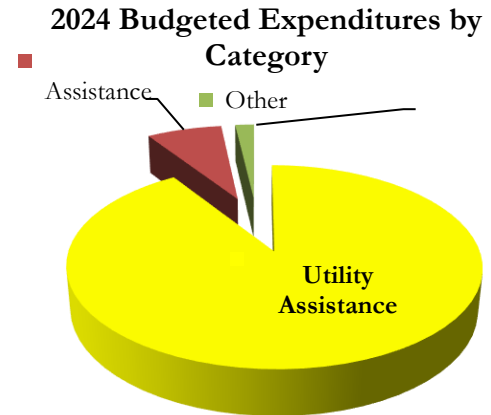




CSBG

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>2022 Actual</i>	<i>2023 Original</i>	<i>2023 Revised</i>	<i>2024 Budget</i>
Utility Assistance	96,440	100,000	100,000	100,000
General Assistance	298	8,000	8,000	8,000
Other	300	2,000	2,000	2,000
Total Expenditures	97,038	110,000	110,000	110,000



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.

PERFORMANCE INDICATORS Measure Operational Effectiveness	2022 ACTUAL	2023 PROJECTED	2023 TARGET
To assist low-income residents of the parish with utilities, housing, medication, food vouchers, and employment services.			
A. # of CSBG clients assisted	385	613	640
B. # of LIHEAP clients assisted	614	564	600
C. # of commodities distributed per month	450	668	700

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Fire Department-107
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Sales Taxes	1102					
Fire Protection	5200					
General Sales and Use	412000	\$ 234,122	\$ 200,000	\$ 250,000	\$ 225,000	\$ 225,000
IGR Operating Public Safety	1352					
Fire Protection	5200					
Federal Grants	431000	76				
Insurance Tax	433540	7,528	7,527	7,527	7,527	7,527
Local Grants	434500					
FEES - Public Safety	1452					
Fire Protection	5200					
FEES FOR SERVICES - OTHER CUSTOMERS	444088	9,000	18,000	9,000	9,000	9,000
Use of Money and Property	16					
Fire Protection	5200					
Interest Earnings	461000	2,963	4,000	16,500	15,000	15,000
Total Revenues		<u>253,689</u>	<u>229,527</u>	<u>283,027</u>	<u>256,527</u>	<u>256,527</u>
Expenditures						
Public Safety	52					
Fire Protection	5200					
Regular Salaries and Wages Regular	512100	24,205	38,625	38,229	40,000	40,000
Emp Benefits FICA or Supplemental Retirement	515100	1,852	2,955	2,925	3,060	3,060
Emp Benefits Worker's Comp	515400	7,407	11,842	11,663	12,264	12,264
Unemployment Compensation	515500	9				
Unemployment Insurance	515550	225	155	223	70	70
Publication of Legal Notices	521100		220	220	220	220
Subscriptions - Information Technology	521300	2,976	3,300	3,300	3,300	3,300
Membership Dues	521400	2,255	2,750	2,750	3,000	3,000
Communications	524000	11,151	15,000	15,000	15,000	15,000
Telephone	524200	3,026	2,000	2,000	3,700	3,700
Monitoring Services	524500	862	1,375	1,375	1,375	1,375
Maintenance of Grounds	526100		268	268	-	-
Maintenance of Autos, Trucks, Machinery &	526400	9,006	25,000	25,000	25,000	25,000
Maintenance Services (Contractual)	527000		5,000	5,000	3,000	3,000
Professional Services	528000		1,500	1,500	1,500	1,500
Professional Svcs Accounting, Auditing,	528500	657	1,000	1,000	1,000	1,000
Insurance and Surety Bonds	529000		2,280	2,280	2,280	2,280
Insurance Auto Coverage	529300	8,306	17,200	17,200	17,200	17,200
Insurance Employee Liability Ins	529400	6,259	7,234	7,234	7,234	7,234
Op Supplies Operating Supplies	532000	1,851	10,000	10,000	10,000	10,000
Op Supplies Medical, Drugs	532200	2,459	3,500	3,500	3,500	3,500
Op Supplies Food and Clothing	532500	4,219	15,000	15,000	15,000	15,000
Op Supplies Maintenance of Buildings & Grounds	532600		8,000	3,000	8,000	8,000
Op Supplies Vehicle and Equipment	532700	5,058	11,000	5,000	11,000	11,000
Op Supplies - Fuel	532750	3,435	3,000	3,000	4,000	4,000
Small Tools and Equipment	534000	418	7,700	7,700	7,700	7,700

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Fire Department-107
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Travel Convention, Seminar Reg.	541400		1,200	1,200	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	3,506	2,500	2,500	4,000	4,000
Utilities Gas	523200	827	1,000	1,000	1,500	1,500
Utilities Water	523300	263	600	600	600	600
Utilities Sewer	523400	228	600	600	600	600
Telephone	524200	1,383	1,600	1,600	2,600	2,600
Maintenance Grounds	526100	3,828	2,500	2,500	2,500	2,500
Maintenance Buildings	526200	754	10,000	10,000	50,000	50,000
Maint Srvs (Contractual) Pest Control	527400	1,050	1,400	1,400	1,400	1,400
Professional Services	528000	4,690	2,500	2,500	2,500	2,500
Op Supplies Maintenance of Buildings & Grounds	532600	1,091	3,000	3,000	3,000	3,000
White Castle FD-Training Center (36795 Fifty Foot, WC)	5271					
Maintenance Grounds	526100	5,949	3,500	3,500	4,500	4,500
Maintenance Buildings	526200	3,879	10,000	10,000	10,000	10,000
Capital Outlay - Public Safety	5852					
Fire Protection	5200					
Acquisition of Equipment	565000		15,000	26,000	215,000	15,000
Fire Hydrants	5236					
Infrastructure- other than buildings	563000	7,666	-	-	-	-
Total Expenditures		<u>130,750</u>	<u>259,304</u>	<u>258,767</u>	<u>505,803</u>	<u>305,803</u>
Total Revenues VS Expenditures		122,939	(29,777)	24,260	(249,276)	(49,276)
Beginning Fund Balance		<u>277,873</u>	<u>278,712</u>	<u>400,812</u>	<u>425,072</u>	<u>425,072</u>
Ending Fund Balance		<u>\$ 400,812</u>	<u>\$ 248,935</u>	<u>\$ 425,072</u>	<u>\$ 175,796</u>	<u>\$ 375,796</u>

Iberville Parish Council
Plaquemine, Louisiana
Office of Emergency Preparedness-108
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
IGR Operating -Capital Outlay - Public Safety	1302					
Office of Emergency Preparedness	5505					
Federal Grants	431000	\$ -	\$ -	\$ -	\$ -	\$ -
EMPG/SHSP	5507					
Federal Grants	431000	10,402		8,000		
IGR Operating Public Safety	1352					
Office of Emergency Preparedness	5505					
Federal Grants	431000	4,072		50,000		
State Grants	433300	1,241		2,000		
General Government - Local Gov. Grant	434510	98,572	98,118	101,529	104,575	104,575
Use of Money and Property	16					
Office of Emergency Preparedness	5505					
Interest Earnings	461000	15				
Miscellaneous Revenues	17					
Office of Emergency Preparedness	5505					
Gifts and Donations	473000	13,696				
Transfers In	18					
Office of Emergency Preparedness	5505					
Transfers from the General Fund	485001	170,000	190,000	250,000	250,000	250,000
Total Revenues		<u>297,998</u>	<u>288,118</u>	<u>411,529</u>	<u>354,575</u>	<u>354,575</u>
Expenditures						
Public Safety	52					
Office of Emergency Preparedness	5505					
Regular Salaries and Wages Regular	512100	90,672	77,522	82,721	80,018	80,018
Regular Salaries and Wages Overtime	512200	1,824				
Emp Benefits FICA or Supplemental Retirement	515100	1,350	1,124	1,212	1,160	1,160
Deferred Compensation	515150	3,031	3,000	3,197	3,201	3,201
Emp Benefits Retirement Cont.	515200	10,154	9,690	9,191	9,202	9,202
Emp Benefits - health Insurance	515300	9,600	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	120	90	90	90	90
Emp Benefits Worker's Comp	515400	530	543	479	480	480
Unemployment Insurance	515550	163	155	70	70	70
Subscriptions - Information Technology	521300		55	55	55	55
Membership Dues	521400	250	250	250	250	250
Postage and Box Rent	524100	122	150	150	150	150
Telephone	524200	7,736	7,500	7,500	7,500	7,500
Monitoring Services	524500	195				
Professional Services	528000	4,230				
Miscellaneous Contractual Service	528900	8,139	6,500	6,500	6,500	6,500
Insurance and Surety Bonds	529000			5,021	5,021	5,021
Office Supplies	531000	4,682	10,000	10,000	10,000	10,000
Op Supplies - Janitorial	532420	2,375	1,200	2,500	2,500	2,500
Op Supplies Food and Clothing	532500		1,000	1,000	1,000	1,000
Travel Transportation, Mileage	541100		2,000	2,000	2,000	2,000

Iberville Parish Council
Plaquemine, Louisiana
Office of Emergency Preparedness-108
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Travel Convention, Seminar Regist.	541400		1,000	1,000	1,000	1,000
Communications	565800	2,090	2,500	2,500	2,500	2,500
OEP - Mapping	5506					
Regular Salaries and Wages Regular	512100	49,264	52,000	52,138	52,000	52,000
Regular Salaries and Wages Overtime	512200	1,294				
Emp Benefits FICA or Supplemental Retirement	515100	707	754	757	754	754
Emp Benefits Retirement Contributions	515200	5,814	6,500	6,147	5,980	5,980
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	303	364	321	312	312
Unemployment Insurance	515550	81	155	70	70	70
Miscellaneous Contractual Service	528900	9,307	2,000	3,000	3,000	3,000
Office Supplies	531000	96	2,000	1,000	1,000	1,000
Capital Outlay - Public Safety	5852					
Office of Emergency Preparedness	5505					
Acquisition of Equipment	565000	13,998	60,000	60,000	60,000	60,000
EMPG/SHSP	5507					
Acquisition of Equipment	565000	<u>15,714</u>	<u>62,000</u>	<u>62,000</u>	<u>62,000</u>	<u>62,000</u>
Total Expenditures		<u>251,131</u>	<u>324,542</u>	<u>335,359</u>	<u>332,303</u>	<u>332,303</u>
Total Revenues VS Expenditures		46,867	(36,424)	76,170	22,272	22,272
Beginning Fund Balance		<u>369,433</u>	<u>322,587</u>	<u>416,300</u>	<u>492,470</u>	<u>492,470</u>
Ending Fund Balance		<u>\$ 416,300</u>	<u>\$ 286,163</u>	<u>\$ 492,470</u>	<u>\$ 514,742</u>	<u>\$ 514,742</u>

Iberville Parish Council

Plaquemine, Louisiana

Drainage - 111

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Property Taxes	1101					
Drainage and Flood Control	5800					
Ad Valorem Taxes	411000	\$ 4,660,630	\$ 4,600,000	\$ 5,250,000	\$ 5,250,000	\$ 5,250,000
IGR- Capital Outlay- Public Works	1303					
Drainage and Flood Control	5800					
Federal Grants	431000	661,601				
State Grants-Public Works	433033					
IGR Operating - Public Works	1353					
Drainage and Flood Control	5800					
Federal Grants	431000	177,897		200,000		
State Shared Revenue	433350	48,609	52,000	52,000	52,000	52,000
Use of Money and Property	16					
Drainage and Flood Control	5800					
Interest Earnings	461000	41,650	40,000	160,000	140,000	140,000
Miscellaneous Revenues	17					
Drainage and Flood Control	5800					
Refunds of Expenditures	492000	105,005				
Sale of Fixed Assets	24					
Drainage and Flood Control	5800					
Proceeds from sale of assets	491200	95,333	-	56,500	-	-
Total Revenues		<u>5,790,725</u>	<u>4,692,000</u>	<u>5,718,500</u>	<u>5,442,000</u>	<u>5,442,000</u>
Expenditures						
Public Works	53					
Administration	5805					
Regular Salaries and Wages Regular	512100	163,203	163,000	179,315	177,951	177,951
Regular Salaries and Wages Overtime	512200					
Emp Benefits FICA or Supplemental Retirement	515100	2,578	1,761	2,661	2,519	2,519
Deferred Compensation	515150	14,242	14,242	15,790	15,790	15,790
Emp Benefits Retirement Contributions	515200	18,686	20,269	20,664	20,507	20,507
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	17,267	14,897	18,650	18,982	18,982
Unemployment Insurance	515550	129	232	105	105	105
Storm Drainage	5810					
Regular Salaries and Wages Regular	512100	819,871	856,155	827,669	800,807	800,807
Regular Salaries and Wages Overtime	512200	159,695				
Other Salaries and Wages Student	513100		156,000	7,000		
Emp Benefits FICA or Supplemental Retirement	515100	19,047	15,471	18,771	16,671	16,671
Deferred Compensation	515150	22,213	31,901	26,096	45,534	45,534
Emp Benefits Retirement Contributions	515200	102,733	100,493	95,406	82,378	82,378
Emp Benefits - health Insurance	515300	81,162	90,000	69,715	64,800	64,800
Employee Benefits - Life & Disability	515310	1,519	1,530	1,581	1,440	1,440
Emp Benefits Worker's Comp	515400	112,300	89,754	109,207	106,675	106,675
Unemployment Insurance	515550	1,826	2,785	1,399	1,156	1,156

Iberville Parish Council

Plaquemine, Louisiana

Drainage - 111

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Miscellaneous	519900	(29)				
Publication-of Legal-Notices	521100	487	1,500	1,500	1,500	1,500
Membership Dues	521400		100	100	100	100
Utilities	523000	3,893	4,500	4,500	4,500	4,500
Telephone	524200	11,970	10,000	10,000	10,000	10,000
Radio and Television Services	524400		200	200	200	200
Monitoring Services	524500	4,656	5,000	5,000	5,000	5,000
Rentals Equipment	525200	11,624	40,000	40,000	40,000	40,000
Maintenance of Property & Equipment	526000		30,000	30,000	30,000	30,000
Maintenance Grounds	526100	1,685	1,500	1,500	1,500	1,500
Maintenance Buildings	526200	121	1,000	1,000	1,000	1,000
Maint Srvcs (Contractual) Pest Control	527400	700	1,200	1,200	1,200	1,200
Professional Services	528000	315,504	300,000	300,000	300,000	300,000
Professional Services Accounting, Auditing &	528500	7,761	3,500	3,500	3,500	3,500
Miscellaneous Contractual Svc	528900	39,045	73,650	73,650	73,650	73,650
Insurance and Surety Bonds	529000		11,379	11,379	11,379	11,379
Insurance Auto Coverage	529300	93,585	73,891	73,891	73,891	73,891
Insurance Employee Liability Insurance	529400	41,954	39,956	39,956	39,956	39,956
Op Supplies Farm	532300	69,635	77,000	77,000	77,000	77,000
Op Supplies Food and Clothing	532500	657	1,000	1,000	1,000	1,000
Op Supplies Vehicle and Equipment	532700	296,916	250,000	350,000	350,000	350,000
Op Supplies - Fuel	532750	282,851	225,000	225,000	225,000	225,000
Materials Cement and Pipes/Fittings	533400	55,572	75,000	75,000	75,000	75,000
Materials Lumber, Wood Products	533700	3,312	3,500	3,500	3,500	3,500
Materials Miscellaneous	533900	1,728	4,000	4,000	4,000	4,000
Small Tools and Equipment	534000	3,012	4,500	4,500	4,500	4,500
Travel Transportation, Mileage	541100		200	200	200	200
Travel Convention, Seminar Registration	541400		800	800	800	800
CDL License and Physicals	574300		500	500	500	500
Grants	576000	2,763	3,000	3,000	3,000	3,000
Marinas	7100					
Rentals Miscellaneous	525900	524	100	100	100	100
Capital Outlay - Public Works	5853					
Storm Drainage	5810					
Infrastructure - other than buildings	563000	119,749				
Acquisition of Equipment	565000	27,272	200,000	200,000	750,000	750,000
Construction In Progress Drainage	568100	917,935	1,000,000	1,500,000	1,500,000	1,500,000
Total Expenditures		<u>3,862,288</u>	<u>4,011,401</u>	<u>4,446,940</u>	<u>4,958,226</u>	<u>4,958,226</u>
Total Revenues VS Expenditures		1,928,437	680,599	1,271,560	483,774	483,774
Beginning Fund Balance		<u>3,024,189</u>	<u>4,651,312</u>	<u>4,952,626</u>	<u>6,224,186</u>	<u>6,224,186</u>
Ending Fund Balance		<u>\$ 4,952,626</u>	<u>\$ 5,331,911</u>	<u>\$ 6,224,186</u>	<u>\$ 6,707,960</u>	<u>\$ 6,707,960</u>

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation - 115
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Property Taxes	1101					
Administration	7001					
Ad Valorem Tax	411000	\$ 2,787,283	\$ 2,835,000	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000
Fees - Culture, Recreation and Tourism	1455					
Programs	7002					
Tennis	440410	680	1,000	1,000	1,000	1,000
Girls Softball Income	440415	2,400	2,500	6,200	6,200	6,200
T Ball	440420	6,500	6,000	6,200	6,200	6,200
Machine Pitch	440421	11,090	11,090	13,900	13,900	13,900
Special Events	440422		2,000	2,000	2,000	2,000
Youth Basketball	440424	5,200	6,000	6,000	6,000	6,000
Baseball	440425	4,720	5,000	8,400	8,400	8,400
Tackle Football	440440	12,062	13,000	6,000	6,000	6,000
Flag Football	440441	4,440	4,000	4,000	4,000	4,000
Soccer	440450	6,760	5,000	5,000	5,000	5,000
Volleyball	440460	3,760	1,500	4,320	4,320	4,320
Track	440470	680	1,000	1,120	1,120	1,120
Golf	440080	920	2,200	1,000	1,000	1,000
Cornhole	440490	930		800	800	800
Civic Center	7005					
Rents	464000	20,100				
Bellevue District Park	7010					
Rents	464000					
Point Pleasant Park	7017					
Rents	464000	150				
Use of Money and Property	16					
Administration	7001					
Interest Earnings	461000	37,230	30,000	155,000	125,000	125,000
Miscellaneous Revenues	17					
Programs	7002					
Charges for Use of Photocopier/Photography	441050	3,314	3,000	3,000	3,000	3,000
Concessions	445075	1,187	2,000	10,000	10,000	10,000
Transfers In	18					
Civic Center	7005					
Transfers from the General Fund	485001					
Sale of Fixed Assets	24					
Administration- Parks and Recreation	7001					
Proceeds from Sales	491200	100		3,324		
Sale of Land	491201	-	-	243,000	-	-
Total Revenues		<u>2,909,506</u>	<u>2,930,290</u>	<u>3,630,264</u>	<u>3,353,940</u>	<u>3,353,940</u>
Expenditures						
Culture and Recreation	55					
Administration	7001					
Regular Salaries and Wages Regular	512100	183,295	238,659	233,832	242,320	242,320
Regular Salaries and Wages Overtime	512200	1,183				
Emp Benefits FICA or Supplemental Retirement	515100	2,697	3,461	3,830	3,514	3,514
Deferred Compensation	515150	8,474	8,470	10,328	5,862	5,862
Emp Benefits Retirement Contributions	515200	21,215	29,832	26,878	27,867	27,867

Iberville Parish Council
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2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Emp Benefits - health Insurance	515300	21,600	21,600	28,800	28,800	28,800
Employee Benefits - Life & Disability	515310	270	360	360	360	360
Emp Benefits Worker's Comp	515400	841	1,432	1,228	1,454	1,454
Unemployment Insurance	515550	244	619	350	280	280
Miscellaneous	519900	1,497				
Advertising, Dues and Subscriptions	521000	3,767	10,000	10,000	10,000	10,000
Publications-of Legal-Notices	521100	482	1,300	1,300	1,300	1,300
Subscriptions - Information Technology	521300		15,000	15,000	15,000	15,000
Membership Dues	521400	400	800	800	800	800
Utilities	523000	132				
Postage and Box Rent	524100	1,913	1,300	1,300	1,300	1,300
Telephone	524200	17,781	14,500	14,500	14,500	14,500
Monitoring Services	524500	1,429	2,500	2,500	2,500	2,500
Rentals	525000		500	500	500	500
Rentals Equipment	525200	854	2,500	2,500	2,500	2,500
Maintenance Buildings	526200	403	2,000	2,000	2,000	2,000
Maint Srvs (Contractual) Pest Control	527400	225				
Maint Srves (Contractual) Office machines	527700		1,000	1,000	1,000	1,000
Professional Services	528000	26,584	10,000	10,000	10,000	10,000
Professional Services Legal	528400	75				
Professional Srves Accounting, Auditing,	528500	1,500	1,500	1,500	1,500	1,500
Insurance Employee Liability Insurance	529400	131,653	44,073	44,073	44,073	44,073
Office Supplies	531000	4,015	10,000	10,000	10,000	10,000
Op Supplies Medical, Drugs	532200	606				
Op Supplies Uniforms and Related Items	532400	1,444	1,500	1,500	1,500	1,500
Op Supplies- Janitorial	532420	245	100	100	100	100
Op Supplies Food and Clothing	532500	3,902	2,500	2,500	2,500	2,500
Op Supplies Vehicle and Equipment	532700	882	1,000	1,000	1,000	1,000
Op Supplies - Fuel	532750	30	1,000	1,000	1,000	1,000
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		1,000	1,000		
Programs	7002					
Regular Salaries and Wages Regular	512100	80,364	145,514	93,528	85,690	85,690
Emp Benefits FICA or Supplemental Retirement	515100	3,848	11,132	4,433	6,555	6,555
Parochial Retirement	515200	2,789		4,329		
Emp Benefits - health Insurance	515300	600		4,800		
Employee Benefits - Life & Disability	515310	37		98	180	180
Emp Benefits Worker's Comp	515400	3,945	13,518	4,546	7,961	7,961
Unemployment Insurance	515550	250	774	465	210	210
Rentals Equipment	525200		3,000	3,000	3,000	3,000
Professional Srvs Legal	528400	620	1,000	1,000	1,000	1,000
Professional Services - Law Enforcement	528420	2,105	3,000	3,000	3,000	3,000
Insurance Premiums	529800	14,052	15,000	15,000	15,000	15,000
Op Supplies Uniforms and Related Items	532400		700	700	700	700
Op Supplies - Janitorial	532420					
Op Supplies Miscellaneous	532900	1,530	1,500	1,500	1,500	1,500
Bank Service Charges	556000				1,000	1,000
Boo on the Belview	578500	1,522	2,000	2,000	2,000	2,000
Pumpkin Patch	578600		3,000	3,000	3,000	3,000

Iberville Parish Council
Plaquemine, Louisiana
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2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Tennis	579000	1,771	1,500	1,500	1,500	1,500
Girls Softball	579010	10,674	20,000	20,000	20,000	20,000
T Ball	579015	8,818	8,000	8,000	8,000	8,000
Baseball	579020	24,646	45,000	45,000	45,000	45,000
Youth Flag Football	579025	10,357	12,500	12,500	12,500	12,500
Exercise/Fitness Programs	579030		1,000	1,000	1,000	1,000
Youth Basketball	579035	27,235	30,000	30,000	30,000	30,000
Library Programs	579040		2,500	2,500	2,500	2,500
Tackle Football	579045	82,785	65,000	65,000	65,000	65,000
Arts and Crafts	579046		1,000	1,000	1,000	1,000
Machine Pitch	579050	15,212	20,000	20,000	20,000	20,000
Volleyball	579055	7,211	10,000	10,000	10,000	10,000
Soccer	579060	12,278	20,000	20,000	20,000	20,000
Gaming	579064					
Special Events	579065	187	8,000	8,000	8,000	8,000
Track	579066	7,412	15,000	15,000	15,000	15,000
Golf	579067	2,739	6,000	6,000	6,000	6,000
Cornhole	579068	1,427	1,500	1,500	1,500	1,500
Trips	579100		5,000	5,000	5,000	5,000
Maintenance	7003					
Regular Salaries and Wages Regular	512100	323,336	315,542	448,888	505,086	505,086
Regular Salaries and Wages Overtime	512200	19,222				
Emp Benefits FICA or Supplemental Retirement	515100	7,598	14,921	12,910	14,975	14,975
Deferred Compensation	515150	3,152	1,560	1,538	1,560	1,560
Emp Benefits Retirement Contributions	515200	34,025	18,585	40,949	45,329	45,329
Emp Benefits - health Insurance	515300	23,787	14,400	40,903	43,200	43,200
Employee Benefits - Life & Disability	515310	657	540	808	900	900
Emp Benefits Worker's Comp	515400	29,806	29,314	41,371	46,923	46,923
Unemployment Insurance	515550	1,146	1,393	1,106	911	911
Telephone	524200	208	2,200	2,200	2,200	2,200
Monitoring Services	524500	1,773	1,500	1,500	1,500	1,500
Maintenance Buildings	526200	345				
Maintenance Autos, Trucks, Machinery and	526400	15,732	15,000	15,000	15,000	15,000
Op Supplies Medical, Drugs	532200	798				
Op Supplies Farm	532300		12,000	12,000	12,000	12,000
Op Supplies Uniforms and Related Items	532400	4,005	6,000	6,000	6,000	6,000
Op Supplies- Janitorial	532420	1,297	100	100	100	100
Op Supplies- Food and Clothing	532500	3,480	850	850	850	850
Op Supplies Vehicle and Equipment	532700	1,519	10,000	10,000	10,000	10,000
Op Supplies - Fuel	532750	37,239	25,000	25,000	25,000	25,000
Materials Miscellaneous	533900	3,175	25,000	25,000	25,000	25,000
Small Tools & Equipment	534000	41,342	7,000	7,000	7,000	7,000
Maintenance Yard	7004					
Utilities	523000	4,166	4,000	4,000	4,000	4,000
Solid Waste Governmental Buildings	523530	3,403	5,000	5,000	5,000	5,000
Telephone	524200	3,522	2,000	2,000	2,000	2,000
Monitoring Services	524500	270	1,000	1,000	1,000	1,000
Maintenance Buildings	526200	35,691	2,000	2,000	2,000	2,000
Maint Srvcs (Contractual) Pest Control	527400	1,615	1,200	1,200	1,200	1,200
Professional Services	528000	3,000				

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation - 115
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Office Supplies	531000	3,248	200	200	200	200
Materials Miscellaneous	533900	5,669	2,000	2,000	2,000	2,000
Small Tools & Equipment	534000	207				
Civic Center	7005					
Regular Salaries and Wages Regular	512100	38,088				
Regular Salaries and Wages Overtime	512200	6,118				
Emp Benefits FICA or Supplemental Retirement	515100	1,970				
Deferred Compensation	515150	880				
Emp Benefits Retirement Contributions	515200	2,622				
Emp Benefits - health Insurance	515300	3,000				
Employee Benefits - Life & Disability	515310	75				
Emp Benefits Worker's Comp	515400	2,247				
Unemployment Insurance	515550	163				
Utilities	523000	13,476				
Solid Waste Governmental Buildings	523530	1,190				
Telephone	524200	172				
Monitoring Services	524500	86				
Maintenance Grounds	526100	5,990				
Maintenance Buildings	526200	23,224				
Maint Svcs (Contractual) Pest Control	527400	1,875				
Office Supplies	531000	81				
Op Supplies Medical, Drugs	532200	64				
Op Supplies Uniforms and Related Items	532400	139				
Op Supplies - Janitorial	532420	3,181				
Food and Clothing	532500					
Materials Miscellaneous	533900	109				
Small Tools & Equipment	534000	1,011				
Bayou Blue Park	7006					
Utilities	523000	327	500	500	500	500
Maintenance Grounds	526100	15,600	20,000	20,000	20,000	20,000
Materials Miscellaneous	533900	125	50	50	50	50
Grosse Tete Park	7007					
Utilities	523000	323	500	500	500	500
Maintenance Grounds	526100	1,967				
Miscellaneous Contractual Service	528900	1,370	600	600	600	600
Materials Miscellaneous	533900		2,000	2,000	2,000	2,000
Maringouin City Park	7008					
Utilities	523000	3,669	3,000	3,000	3,000	3,000
Maintenance of Grounds	526100	2,382	3,000	3,000	3,000	3,000
Miscellaneous Contractual Service	528900	816				
Materials Miscellaneous	533900		50	50	50	50
Barrow Street Park	7009					
Utilities	523000	1,569	1,000	1,000	1,000	1,000
Maintenance of Grounds	526100	306	1,500	1,500	1,500	1,500
Miscellaneous Contractual Service	528900	1,395	1,000	1,000	1,000	1,000
Materials Miscellaneous	533900		50	50	50	50
Bellevue District Park	7010					
Regular Salaries and Wages Regular	512100	71,407	52,500	52,500		
Regular Salaries and Wages Regular Overtime	512200	544				
Emp Benefits FICA or Supplemental Retirement	515100	4,105	4,016	4,016		

Iberville Parish Council
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2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Deferred Compensation	515150	160				
Emp Benefits Retirement Contributions	515200	2,543				
Emp Benefits- Health Insurance	515300	4,800				
Employee Benefits - Life & Disability	515310	52				
Emp Benefits Worker's Comp	515400	6,634	4,877	4,877		
Unemployment Insurance	515550	326	155	155		
Utilities	523000	935	10,000	10,000	10,000	10,000
Telephone	524200			3,000	3,000	3,000
Monitoring Services	524500		1,000	1,000	1,000	1,000
Maintenance Grounds	526100	130	35,000	35,000	35,000	35,000
Maintenance Buildings	526200	35	5,000	5,000	5,000	5,000
Maint Svcs (Contractual) Pest Control	527400		500	500	500	500
Professional Services	528000	6,000				
Op Supplies Medical, Drugs	532200			2,000	4,500	4,500
Op Supplies - Janitorial	532420		200	200	200	200
Materials Miscellaneous	533900		10,000	10,000	10,000	10,000
St. Gabriel Park	7011					
Utilities	523000				1,200	1,200
Maintenance of Grounds	526100				1,500	1,500
Bayou Sorrel Park	7012					
Utilities	523000	828	1,500	1,500	1,500	1,500
Maintenance of Grounds	526100	1,144	1,500	1,500	1,500	1,500
Miscellaneous Contractual Service	528900	1,370	1,000	1,000	1,000	1,000
Materials Miscellaneous	533900	61	50	50	50	50
Crescent Bend Park	7014					
Utilities	523000	5,790	5,000	5,000	5,000	5,000
Maintenance Grounds	526100	26,840	25,000	25,000	25,000	25,000
Maintenance Buildings	526200	11,046	12,500	12,500	12,500	12,500
Maint Svcs (Contractual) Pest Control	527400	880	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	10,002	12,000	12,000	12,000	12,000
Burton Park	7015					
Utilities	523000		200	200	200	200
Maintenance Grounds	526100	2,406	5,000	5,000	5,000	5,000
Materials Miscellaneous	533900	45	50	50	50	50
Point Pleasant Park	7017					
Utilities	523000	1,682	2,200	200		
Maintenance Grounds	526100	560	1,500			
Maintenance Buildings	526200	95	100	100		
Maint Svcs (Contractual) Pest Control	527400	1,336	1,500			
Materials Miscellaneous	533900		350	350		
Bayou Goula Park	7018					
Utilities	523000	4,974	7,000	7,000		
Maintenance of Grounds	526100	9,039	3,000	3,000		
Miscellaneous Contractual Service	528900	1,370	100	100		
Materials Miscellaneous	533900	45	50	50		
Plaquemine City Park	7020					
Maintenance Grounds	526100	158				
Rosedale City Park	7024					

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		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Utilities	523000	934	800	800	1,000	1,000
Maintenance Grounds	526100	42,006	10,000	10,000	10,000	10,000
Miscellaneous Contractual Service	528900	1,370	1,000	1,000	1,000	1,000
Materials Miscellaneous	533900	114	50	50	50	50
Seymourville Park	7025					
Utilities	523000	1,425			1,000	1,000
Maintenance Grounds	526100	11,580			1,200	1,200
Maint Svcs (Contractual) Pest Control	527400					
Miscellaneous Contractual Service	528900	1,385		1,000	1,000	1,000
Op Supplies - Janitorial	532420				50	50
Bayou Pigeon Park	7026					
Utilities	523000	305	2,000	2,000	2,000	2,000
Maintenance Grounds	526100	631	15,000	14,000	15,000	15,000
Materials Miscellaneous	533900	120	2,000	2,000	2,000	2,000
Summer Camp 360	7030					
Regular Salaries and Wages Regular	512100	37,027	40,500	40,500	40,500	40,500
Emp Benefits FICA or Supplemental Retirement	515100	2,833	3,098	3,098	3,098	3,098
Emp Benefits Worker's Comp	515400	210	3,762	3,762	3,762	3,762
Unemployment Insurance	515550		155	155		
Professional Svcs Medical and Dental	528100		1,500	1,500	1,500	1,500
Op Supplies Uniforms and Related Items	532400	701	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	1,426	50,000	50,000	50,000	50,000
Bayou Blue Park	7006					
Infrastructure - other than buildings	563000					
Bellevue District Park	7010					
Infrastructure - other than buildings	563000				350,000	350,000
Aquisition of Equipment	565000	20,917				
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	400,000	400,000
Transfer to Parks and Recreation CIF	580346	243,000	-	-	-	-
Total Expenditures		<u>2,357,552</u>	<u>2,491,612</u>	<u>2,626,264</u>	<u>2,676,070</u>	<u>2,676,070</u>
Total Revenues VS Expenditures		551,954	438,678	1,004,000	677,870	677,870
Beginning Fund Balance		<u>3,755,947</u>	<u>4,090,695</u>	<u>4,307,901</u>	<u>5,311,901</u>	<u>5,311,901</u>
Ending Fund Balance		<u>\$ 4,307,901</u>	<u>\$ 4,529,373</u>	<u>\$ 5,311,901</u>	<u>\$ 5,989,771</u>	<u>\$ 5,989,771</u>

Iberville Parish Council

Plaquemine, Louisiana

Opioid Abatement - 116

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Miscellaneous Revenues	17					
Opioid Abatement	6040					
Judgements/Settlements	471000	\$ -	\$ -	\$ 191,723	\$ 200,000	\$ 200,000
Total Revenues		-	-	191,723	200,000	200,000
Expenditures						
Transfers Out	63					
Opioid Abatement	6040					
Transfers to Presidents Council on Drug Abuse	580119				75,000	75,000
Capital Outlay- Health and Welfare	5854					
Opioid Abatement	6040					
Acquisitions of Equipment	565000	-	-	-	-	-
Total Expenditures		-	-	-	75,000	75,000
Total Revenues VS Expenditures		-	-	191,723	125,000	125,000
Beginning Fund Balance		-	-	-	191,723	191,723
Ending Fund Balance		\$ -	\$ -	\$ 191,723	\$ 316,723	\$ 316,723

Iberville Parish Council

Plaquemine, Louisiana

Criminal Court - 117

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Fines - General Government	1551					
Criminal Court	4105					
Court Costs, Fees, Charges	441010	111,675	150,000	125,000	125,000	125,000
Fines and Forfeitures	450000	68,872	55,000	55,000	55,000	55,000
Use of Money and Property	16					
Criminal Court Fund	4180					
Interest Earnings	461000	16				
Miscellaneous Revenue	17					
Criminal Court Fund	4180					
Refund of Expenditures	492000	63,499	40,000	40,000	40,000	40,000
Total Revenues		<u>244,062</u>	<u>245,000</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>
Expenditures						
General Government	51					
Criminal Court Fund	4180					
Regular Salaries and Wages Regular	512100	52,575	50,232	69,642	52,250	52,250
Emp Benefits FICA or Supplemental Retirement	515100	713	728	933	758	758
Deferred Compensation	515150	41		192		
Emp Benefits Retirement Contributions	515200	5,703	6,279	5,922	6,009	6,009
Emp Benefits - health Insurance	515300	7,200	7,200	7,213	7,200	7,200
Emp Benefits Worker's Comp	515400	304	300	335	314	314
Unemployment Insurance	515550	106	155	70	70	70
Miscellaneous	519900		50	50	50	50
Telephone	524200	1,610	2,000	2,000	2,000	2,000
Maint Srvcs (Contractual) Office Machines	527700	10,089	10,000	10,000	10,000	10,000
Professional Services	528000	46,964	30,000	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	377	350	350	350	350
Miscellaneous Contractual Service	528900	1,500	3,300	3,300	3,300	3,300
Office Supplies	531000	11,244	11,500	11,500	11,500	11,500
Juror and Witness Fees	4193					
Regular Salaries and Wages Regular	512100	3,146	4,500	4,500	4,500	4,500
Emp Benefits FICA or Supplemental Retirement	515100	241	344	344	344	344
Emp Benefits Worker's Comp	515400	19	27	27	27	27
Publication-of Legal-Notices	521100	12,843	12,000	12,000	12,000	12,000
Travel Transportation, Mileage	541100	183				
Juror and Witness Fees	543000	29,305	30,000	30,000	30,000	30,000
Transfers	63					
Transfers Out	7805					
Transfer to the General Fund	580001	54,760				
Capital Outlay	5851					
Criminal Court Fund	4180					
Acquisition of Equipment	565000	-	-	-	-	-
Total Expenditures		<u>283,923</u>	<u>213,965</u>	<u>233,378</u>	<u>215,672</u>	<u>215,672</u>
Total Revenues VS Expenditures		(39,861)	31,035	(13,378)	4,328	4,328
Beginning Fund Balance		<u>94,620</u>	<u>78,278</u>	<u>54,759</u>	<u>41,381</u>	<u>41,381</u>
Ending Fund Balance		<u>\$ 54,759</u>	<u>\$ 109,313</u>	<u>\$ 41,381</u>	<u>\$ 45,709</u>	<u>\$ 45,709</u>

Iberville Parish Council

Plaquemine, Louisiana

Tourism - 118

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Sales Taxes	1102					
Tourism	7250					
Hotel Motel Sales and Use Tax	412100	\$ 62,324	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500
IGR - Operating - Culture, Recreation, Tourism	1355					
Tourism	7250					
Federal Grants	431000					
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	20,000	85,000	20,000	20,000	20,000
Use of Money and Property	16					
Tourism	7250					
Interest Earnings	461000	47				
Transfers In	18					
Tourism	7250					
Transfers from the General Fund	485001	300,000	300,000	250,000	300,000	300,000
Total Revenues		499,229	564,358	449,358	499,358	499,358
Expenditures						
Culture and Recreation	55					
Tourism	7250					
Regular Salaries and Wages Regular	512100	57,948	77,043	44,920	72,800	72,800
Regular Salaries and Wages Overtime	512200	205				
Emp Benefits FICA or Supplemental Retirement	515100	839	1,117	631	1,056	1,056
Deferred Compensation	515150	2,700	2,600	1,300	1,300	1,300
Emp Benefits Retirement Cont.	515200	6,688	9,630	4,291	8,372	8,372
Emp Benefits - Health Insurance	515300	7,200	7,200	7,200	14,400	14,400
Employee Benefits - Life & Disability	515310	135	180	90	180	180
Emp Benefits Worker's Comp	515400	349	462	223	437	437
Unemployment Insurance	515550	163	310	139	140	140
Publication-of-Legal-Notices	521100		100	100	100	100
Membership Dues	521400	1,225	4,000	4,000	4,000	4,000
Advertising	521500	69,621	100,000	75,000	75,000	75,000
Printing, Duplicating, Typing and Binding	522000		6,400	6,400	6,400	6,400
Book Binding and Repair	522200	6,936				
Postage Box and Rent	524100		100	100	100	100
Telephone	524200	4,915	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		4,000	4,000	4,000	4,000
Maint Srvcs (Contractual) Office Machines	527700	666	15,000	15,000	15,000	15,000
Miscellaneous Contractual Service	528900	82,740	85,000	85,000	85,000	85,000
Insurance Auto Coverage	529300	1,817	900	900	900	900
Insurance Employee Liability Ins	529400	3,283	3,795	3,795	3,795	3,795
Office Supplies	531000	1,462	1,400	1,400	1,400	1,400
Op Supplies Food and Clothing	532500	287	1,500	1,500	1,500	1,500

Iberville Parish Council

Plaquemine, Louisiana

Tourism - 118**2024 Budget**

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Op Supplies Vehicle and Equipment	532700	54	650	650	650	650
Op Supplies - Fuel	532750	204	500	500	500	500
Travel Transportation, Mileage	541100	278	1,200	1,200	1,200	1,200
Travel Convention, Seminar Reg	541400	483	3,500	3,500	3,500	3,500
Community Events	541800	760	8,500	8,500	8,500	8,500
Welcome Center - North Iberville	7255					
Regular Salaries and Wages Regular	512100	117,741	101,750	146,356	150,470	150,470
Regular Salaries and Wages Overtime	512200	763				
Emp Benefits FICA or Supplemental Retirement	515100	3,861	4,575	5,279	5,530	5,530
Deferred Compensation	515150	5,212	5,175	5,596	5,591	5,591
Emp Benefits Retirement Contributions	515200	9,700	6,469	11,059	11,094	11,094
Emp Benefits - health Insurance	515300	7,200	7,200	9,600	14,400	14,400
Employee Benefits - Life & Disability	515310	172	90	180	180	180
Emp Benefits Worker's Comp	515400	711	611	874	903	903
Unemployment Insurance	515550	317	619	420	280	280
Postage and Box Rent	524100	288	600	600	600	600
Telephone	524200	6,230	6,500	6,500	6,500	6,500
Maint Srvcs (Contractual) Office Machines	527700	961	1,200	1,200	1,200	1,200
Office Supplies	531000	8,228	8,250	8,250	8,250	8,250
Op Supplies - Janitorial	532420		500	500	500	500
Op Supplies - Promotional	532430	35	500	500	500	500
Op Supplies Food and Clothing	532500	4,920	6,500	6,500	6,500	6,500
Materials Miscellaneous	533900		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	17,619	7,000	7,000	7,000	7,000
Capital Outlay- Cultural and Recreation	5855					
Welcome Center - North Iberville	7255					
Acquisition of Equipment	565000	-	-	-	-	-
Total Expenditures		<u>444,706</u>	<u>511,376</u>	<u>499,503</u>	<u>548,478</u>	<u>548,478</u>
Total Revenues VS Expenditures		<u>54,523</u>	<u>52,982</u>	<u>(50,145)</u>	<u>(49,120)</u>	<u>(49,120)</u>
Beginning Fund Balance		<u>444,500</u>	<u>455,520</u>	<u>499,023</u>	<u>448,878</u>	<u>448,878</u>
Ending Fund Balance		<u>\$ 499,023</u>	<u>\$ 508,502</u>	<u>\$ 448,878</u>	<u>\$ 399,758</u>	<u>\$ 399,758</u>

Iberville Parish Council
Plaquemine, Louisiana
President's Council on Drug Abuse - 119
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
IGR Operating - Public Health	1354					
Substance Abuse Prevention	6033					
Federal Grants	431000	\$ 23,340	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
FEES - Health & Human Services	1454					
Substance Abuse Treatment	6035					
Health and Welfare	444000	175				
Fines Health & Human Services	1554					
Substance Abuse - Drug Court	6037					
Court Costs, Fees, Charges	441010	1,725	2,000	2,000	2,000	2,000
Court Fines	451000	12,900	18,000	18,000	18,000	18,000
Use of Money and Property	16					
Substance Abuse Treatment	6035					
Interest Earnings	461000	3				
Transfers In	18					
Substance Abuse Treatment	6035					
Transfer from Opiod Abatement Fund	485116				75,000	75,000
Transfers from the General Fund	485001	163,000	163,000	163,000	163,000	163,000
Total Revenues		<u>201,143</u>	<u>208,000</u>	<u>208,000</u>	<u>283,000</u>	<u>283,000</u>
Expenditures						
Health and Welfare	54					
Substance Abuse Prevention	6033					
Professional Services	528000	23,340	25,000	25,000	25,000	25,000
Substance Abuse Treatment	6035					
Regular Salaries and Wages Regular	512100	85,669	85,796	113,260	126,951	126,951
Emp Benefits FICA or Supplemental Retirement	515100	4,116	3,973	4,717	5,141	5,141
Emp Benefits Retirement Contributions	515200	4,087	4,449	7,018	8,479	8,479
Emp Benefits - health Insurance	515300	6,480	13,680	8,640	12,960	12,960
Employee Benefits - Life & Disability	515310	171	171	225	198	198
Emp Benefits Worker's Comp	515400	514	515	678	762	762
Unemployment Insurance	515550	155	294	196	196	196
Utilities	523000	4,942	3,500	5,000	5,000	5,000
Postage and Box Rent	524100		400	400	400	400
Telephone	524200	1,116	1,000	1,000	1,000	1,000
Maint Srvcs (Contractual) Office Machines	527700	2,413	3,500	3,500	3,500	3,500
Professional Services	528000	58,200	58,200	58,200	58,200	58,200
Legal - Filing Fees	528410	600	600	600	600	600
Professional Services Accounting, Auditing,	528500	398	300	300	300	300
Insurance and Surety Bonds	529000		6,200	6,200	6,200	6,200
Office Supplies	531000	2,391	5,000	5,000	5,000	5,000
Op Supplies - Janitorial	532420		100	100	100	100
Op Supplies Food and Clothing	532500	580	4,500	4,500	4,500	4,500
Travel Transportation, Mileage	541100		600	600	600	600
Travel Convention, Seminar Regist.	541400		1,500	1,500	1,500	1,500
Substance Abuse - Drug Court	6037					

Iberville Parish Council
 Plaquemine, Louisiana
President's Council on Drug Abuse - 119
 2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Regular Salaries and Wages Regular	512100	5,570	5,579	8,304	7,298	7,298
Emp Benefits FICA or Supplemental Retirement	515100	400	43	455	472	472
Emp Benefits Retirement Contributions	515200			301	159	159
Emp Benefits - health Insurance	515300	720	720	960	1,440	1,440
Employee Benefits - Life & Disability	515310	9	9	15	12	12
Emp Benefits Worker's Comp	515400	33	4	50	44	44
Unemployment Insurance	515550	8	15	14	14	14
Professional Services	528000	18,960	18,960	2,000	-	-
Total Expenditures		<u>220,872</u>	<u>244,608</u>	<u>258,733</u>	<u>276,026</u>	<u>276,026</u>
Total Revenues VS Expenditures		(19,729)	(36,608)	(50,733)	6,974	6,974
Beginning Fund Balance		<u>146,613</u>	<u>123,342</u>	<u>126,884</u>	<u>76,151</u>	<u>76,151</u>
Ending Fund Balance		<u>\$ 126,884</u>	<u>\$ 86,734</u>	<u>\$ 76,151</u>	<u>\$ 83,125</u>	<u>\$ 83,125</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side) - 120
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Property Taxes	1101					
Fire Protection	5200					
Ad Valorem Taxes	411000	\$ 279,976	\$ 275,000	\$ 300,000	\$ 300,000	\$ 300,000
Sales Taxes	1102					
Fire Protection	5200					
General Sales and Use	412000	234,121	200,000	225,000	225,000	225,000
IGR Operating Public Safety	1352					
Fire Protection	5200					
Federal Grants	431000	465		3,000		
State Shared Revenue	433350	9,826	9,000	9,000	9,000	9,000
Insurance Tax	433540	33,730	33,000	28,640	28,640	28,640
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	13,454	12,000	44,000	35,000	35,000
Sale of Fixed Assets	24					
Fire Protection	5200					
Proceeds from Sale of Assets	491200	-	-	5,783	-	-
Total Revenues		<u>574,072</u>	<u>531,500</u>	<u>617,923</u>	<u>600,140</u>	<u>600,140</u>
Expenditures						
Public Safety	52					
Fire Protection	5200					
Regular Salaries and Wages Regular	512100	88,094	99,821	107,031	117,610	117,610
Emp Benefits FICA or Supplemental Retirement	515100	2,997	3,927	4,355	5,177	5,177
Emp Benefits Retirement Contributions	515200	6,869	7,478	7,062	7,085	7,085
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	9,037	12,623	14,347	17,539	17,539
Unemployment Insurance	515550	374	464	302	210	210
Subscriptions - Information Technology	521300	9,113	10,000	10,000	11,000	11,000
Membership Dues	521400	300	700	700	700	700
Communications	524000	3,379	7,600	20,600	25,000	25,000
Telephone	524200	1,470	2,000	2,000	2,000	2,000
Monitoring Services	524500	2,055	2,000	2,000	2,000	2,000
Maintenance Autos, Trucks, Machinery & Equipment	526400	30,140	60,000	70,000	60,000	60,000
Maint Srvc (Contractual)Office Machines	527700		250	250	250	250
Professional Services	528000		5,000	5,000	5,000	5,000
Professional Srvc Accounting, Auditing, Bookkeeping	528500	788	600	600	600	600
Insurance and Surety Bonds	529000		5,500	5,500	5,500	5,500
Insurance Auto Coverage	529300	20,667	40,000	40,000	40,000	40,000
Insurance Employee Liability Ins	529400	4,828	5,000	5,000	5,000	5,000
Op Supplies Operating Supplies	532000	11,286	20,000	10,000	30,000	30,000
Op Supplies, Medical, Drugs	532200	3,498	10,000	10,000	10,000	10,000
Op Supplies Food and Clothing	532500	1,257	15,000	19,500	15,000	15,000
Op Supplies Vehicle and Equipment	532700	7,244	15,000	15,000	45,000	45,000

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side) - 120
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Op Supplies - Fuel	532750	12,328	17,000	17,000	17,000	17,000
Small Tools and Equipment	534000	1,177	7,000	7,000	7,000	7,000
Travel Convention, Seminar Registration	541400	1,851	4,500	4,500	4,500	4,500
Grants	576000	189	200	200	200	200
East Iberville FD-Main (2075 Hwy 30, St. Gabriel)	5260					
Utilities	523000	9,430	6,500	8,000	6,500	6,500
Utilities Gas	523200	179	200	200	200	200
Utilities Water	523300	355	400	400	400	400
Utilities Sewer	523400	195	250	250	250	250
Telephone	524200	12,145	12,000	12,000	12,000	12,000
Maintenance Grounds	526100	3,680	1,200	4,000	7,500	7,500
Maintenance Buildings	526200	4,716	8,000	8,000	8,000	8,000
Professional Services	528000	8,325	6,000	5,000	6,000	6,000
Op Supplies Operating Supplies	532000	3,616	7,000	7,000	7,000	7,000
Op Supplies Food and Clothing	532500		10,000	8,000	10,000	10,000
East IbervilleFD-#2 (4401 Hwy. 75, St. Gabriel)	5261					
Utilities	523000	1,729	1,500	2,500	1,500	1,500
Utilities Water	523300	347	400	400	400	400
Telephone	524200	2,100	2,200	2,000	2,200	2,200
Maintenance Grounds	526100	1,350		2,200	2,500	2,500
Maintenance Buildings	526200	190	2,500	2,000	2,500	2,500
Op Supplies Operating Supplies	532000		2,500	1,750	2,500	2,500
East IbervilleFD-#3 (1505 Hwy. 75, St. Gabriel)	5262					
Utilities	523000	2,506	2,500	3,500	2,500	2,500
Utilities Water	523300	347	400	400	400	400
Telephone	524200	2,100	2,200	2,200	2,200	2,200
Maintenance Grounds	526100	900		3,000	3,300	3,300
Maintenance Buildings	526200	4,318	6,000	4,750	6,000	6,000
Capital Outlay - Public Safety	5852					
Fire Protection	5200					
Acquisition of Equipment	565000	42,564	22,797	25,000	25,000	25,000
East Iberville FD-Main (2075 Hwy 30, St. Gabriel)	5260					
Building and System	565200			40,000		
Debt Service Principal	59					
Fire Protection	5200					
Long Term Debt Redeemed	551000	43,529	45,000	45,249	47,038	47,038
Debt Service Interest	60					
Fire Protection	5200					
Interest on Long-Term Debt	552000	12,741	-	11,021	9,232	9,232
Total Expenditures		<u>383,593</u>	<u>498,500</u>	<u>584,057</u>	<u>605,781</u>	<u>605,781</u>
Total Revenues VS Expenditures		190,479	33,000	33,866	(5,641)	(5,641)
Beginning Fund Balance		<u>800,518</u>	<u>860,768</u>	<u>990,997</u>	<u>1,024,863</u>	<u>1,024,863</u>
Ending Fund Balance		<u>\$ 990,997</u>	<u>\$ 893,768</u>	<u>\$ 1,024,863</u>	<u>\$ 1,019,222</u>	<u>\$ 1,019,222</u>

Iberville Parish Council
Plaquemine, Louisiana
White Castle Fire Department - 121
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Sales Taxes	1102					
Fire Protection	5200					
General Sales and Use	412000	\$ 234,121	\$ 200,000	\$ 225,000	\$ 225,000	\$ 225,000
IGR Operating Public Safety	1352					
Fire Protection	5200					
Federal Grants	431000	13				
Insurance Tax	433540	29,530	29,000	25,094	25,094	25,094
Use of Money and Property	16					
Fire Protection	5200					
Interest Earnings	461000	1,594	1,500	5,087	4,000	4,000
Sale of Fixed Assets	24					
Fire Protection	5200					
Proceeds from Sale of Assets	491200	1,778	-	-	-	-
Total Revenues		<u>267,036</u>	<u>230,500</u>	<u>255,181</u>	<u>254,094</u>	<u>254,094</u>
Expenditures						
Public Safety	52					
Fire Protection	5200					
Regular Salaries and Wages Regular	512100	32,044	40,000	42,617	40,000	40,000
Emp Benefits FICA or Supplemental Retirement	515100	2,451	3,060	3,260	3,060	3,060
Emp Benefits Worker's Comp	515400	9,805	12,264	12,988	12,264	12,264
Unemployment Insurance	515550	281	155	260	70	70
Publications-of Legal-Notices	521100		120	120	120	120
Subscriptions - Information Technology	521300	5,778	6,500	6,500	6,500	6,500
Membership Dues	521400	2,081	2,800	2,800	2,800	2,800
Communications	524000	12,661	15,000	15,000	15,000	15,000
Postage and Box Rent	524100	92			100	100
Telephone	524200	4,869	3,500	3,500	5,000	5,000
Radio and Television Srvcs	524400		1,100	1,100	2,900	2,900
Monitoring Services	524500	1,610	1,650	1,650	1,600	1,600
Maintenance Autos, Trucks, Machinery & Equip.	526400	31,870	25,000	25,000	25,000	25,000
Professional Services	528000		5,500	5,500	5,000	5,000
Professional Srvcs Accounting, Auditing,	528500	1,306	1,000	1,000	1,000	1,000
Insurance and Surety Bonds	529000		4,200	4,200	4,200	4,200
Insurance Auto Coverage	529300	18,565	10,500	10,500	10,500	10,500
Insurance Employee Liability Insurance	529400	4,023	4,200	4,200	4,200	4,200
Op Supplies Operating Supplies	532000	6,199	5,000	5,000	7,000	7,000
Op Supplies Medical, Drugs	532200	3,705	6,600	6,600	6,000	6,000
Op Supplies Food and Clothing	532500	5,560	6,000	9,000	12,000	12,000
Grounds	532600	41	5,000	2,000	5,000	5,000
Op Supplies Vehicle and Equipment	532700	11,301	15,000	8,500	8,500	8,500
Op Supplies - Fuel	532750	6,024	4,000	4,000	4,000	4,000
Small Tools and Equipment	534000		2,200	2,200	2,200	2,200
Miscellaneous	539900					
Travel Convention, Seminar Registration	541400		2,200	2,200	2,000	2,000
Training, Staff Development	541405	375	2,200	8,700	10,000	10,000

Iberville Parish Council
Plaquemine, Louisiana
White Castle Fire Department - 121
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
White Castle FD-#3 (57660 Hwy 404, White Castle)	5270					
Utilities Electrical Light & Power	523100	5,974	6,000	6,000	6,000	6,000
Telephone	524200	3,855	5,100	5,100	5,100	5,100
Maintenance Grounds	526100	4,015	10,000	10,000	10,000	10,000
Maintenance Buildings	526200	4,346	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	7,200	1,200	1,200	5,000	5,000
Op Supplies Maintenance of Buildings and	532600	429	1,200	1,200	2,000	2,000
White Castle FD - Training Center (36795 Fifty	5271					
Utilities Electrical Light & Power	523100	1,796	2,000	2,000	2,000	2,000
Maintenance Grounds	526100	5,212	2,500	5,000	9,800	9,800
Maintenance Buildings	526200	6,939	5,500	3,000	5,000	5,000
Maint Srvc (Contractual) Pest Control	527400	525	1,100	1,100	1,100	1,100
Op Supplies Maintenance of Buildings and	532600	4,810	5,000	5,000	5,000	5,000
White Castle FD - Main (32535 Bowie St,WC)	5272					
Telephone	524200	50				
Radio and Television Srvc	524400	6	800	800	800	800
Capital Outlay- Public Safety	5852					
Fire Protection	5200					
Acquisition of Equipment	565000			18,000	650,000	100,000
Fire Hydrants	5236					
Acquisition of Equipment	565000	26,000			30,000	30,000
White Castle FD#3 (57660 Hwy 404, WC)	5270					
Building and System	565200	-	-	-	-	-
Total Expenditures		<u>232,848</u>	<u>232,149</u>	<u>253,795</u>	<u>934,814</u>	<u>384,814</u>
Total Revenues VS Expenditures		34,188	(1,649)	1,386	(680,720)	(130,720)
Beginning Fund Balance		<u>150,822</u>	<u>124,050</u>	<u>185,010</u>	<u>186,396</u>	<u>186,396</u>
Ending Fund Balance		<u>\$ 185,010</u>	<u>\$ 122,401</u>	<u>\$ 186,396</u>	<u>\$ (494,324)</u>	<u>\$ 55,676</u>

Iberville Parish Council
Plaquemine, Louisiana
Bayou Sorrel/Pigeon Consolidated Fire Dept - 122
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Sales Taxes	1102					
Fire Protection	5200					
General Sales and Use	412000	\$ 468,243	\$ 400,000	\$ 450,000	\$ 450,000	\$ 450,000
IGR Operating Public Safety	1352					
Fire Protection	5200					
Insurance Tax	433540	15,824	15,800	13,597	13,597	13,597
Fees- Public Safety	1452					
Fire Protection	5200					
Fees For Services- other customers	444088	344				
Use of Money and Property	16					
Fire Protection	5200					
Interest Earnings	461000	31,069	40,000	78,825	65,000	65,000
Total Revenues		<u>515,480</u>	<u>455,800</u>	<u>542,422</u>	<u>528,597</u>	<u>528,597</u>
Expenditures						
Public Safety	52					
Fire Protection	5200					
Regular Salaries and Wages Regular	512100	10,771	17,000	18,775	17,000	17,000
Emp Benefits FICA or Supplemental Retirement	515100	824	1,300	1,436	1,300	1,300
Emp Benefits Worker's Comp	515400	3,296	5,212	4,779	5,212	5,212
Unemployment Insurance	515550	79	310	191	140	140
Publication-of Legal-Notices	521100		200	200	200	200
Subscriptions - Information Technology	521300	2,328	6,000	6,000	3,000	3,000
Membership Dues	521400		1,000	1,000	2,500	2,500
Communications	524000	6,000	3,000	6,000	15,000	15,000
Postage and Box Rent	524100	27	50	50	50	50
Telephone	524200	1,060	750	750	750	750
Monitoring Services	524500	1,664	1,500	1,500	1,500	1,500
Rentals Equipment	525200	1,077	1,000	1,000	1,000	1,000
Maintenance Autos, Trucks, Machinery and	526400	27,533	20,000	17,790	20,000	20,000
Professional Services	528000		1,600	1,600	-	-
Professional Svcs Accounting, Auditing,	528500	654	500	500	500	500
Insurance and Surety Bonds	529000		8,265	8,265	8,265	8,265
Insurance Auto Coverage	529300	26,858	30,130	30,130	30,130	30,130
Insurance Employee Liability Ins	529400	12,172	11,255	11,255	11,255	11,255
Op Supplies Operating Supplies	532000	3,996	8,000	7,100	7,000	7,000
Op Supplies Medical, Drugs	532200	2,738	3,000	8,000	8,000	8,000
Op Supplies Food and Clothing	532500	9,882	13,000	17,500	26,000	26,000
Op Supplies Maintenance of Buildings and Grounds	532600	443	500	500	10,000	10,000
Op Supplies Vehicle and Equipment	532700	18,056	15,000	15,000	15,000	15,000
Op Supplies - Fuel	532750	4,396	5,000	5,000	6,000	6,000
Small Tools and Equipment	534000	9,141	9,500	5,500	7,500	7,500
Travel Convention, Seminar Registration	541400	1,844	2,000	1,000	2,500	2,500
Bayou Pigeon FD-#2 (39125 Bayou Pigeon Rd	5250					
Utilities Electrical Light and Power	523100	860	3,000	3,000	2,000	2,000
Utilities Water	523300	230	250	250	250	250
Maintenance Grounds	526100	3,281	2,000	2,734	2,800	2,800

Iberville Parish Council
Plaquemine, Louisiana
Bayou Sorrel/Pigeon Consolidated Fire Dept - 122
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Maintenance Buildings	526200	1,549	2,000	2,000	2,000	2,000
Maint Srvc (Contractual) Pest Control	527400	300	500	600	600	600
Professional Services	528000	4,305	1,500	1,500	1,500	1,500
BP/BS Consolidated FD-Main(35575 Hwy 75)	5251					
Utilities Electrical Light and Power	523100	5,160	4,000	4,000	5,000	5,000
Utilities Gas	523200	958	1,500	1,500	1,500	1,500
Utilities Water	523300	446	500	500	500	500
Telephone	524200	3,467	2,300	2,300	3,500	3,500
Maintenance Grounds	526100	5,177	8,000	8,000	8,000	8,000
Maintenance Buildings	526200	5,894	5,500	8,000	6,000	6,000
Maint Srvc (Contractual) Pest Control	527400	750	900	1,500	1,500	1,500
Professional Services	528000	13,025	8,000	8,000	8,000	8,000
Op Supplies Operating Supplies	532000			5,000	5,000	5,000
Op Supplies Maintenance of Buildings and Grounds	532600	978	2,000	2,000	2,000	2,000
Bayou Sorrel FD-#2 (33275 Hwy 75, Plaquemine)	5252					
Utilities Electrical Light and Power	523100	2,020	3,500	3,500	3,500	3,500
Utilities Gas	523200	991	600	600	600	600
Utilities Water	523300	291	300	300	300	300
Telephone	524200	3,246	3,000	3,000	3,000	3,000
Maintenance Grounds	526100	910	2,000	2,738	2,738	2,738
Maintenance Buildings	526200	15,318	6,000	6,000	6,000	6,000
Maint Srvc (Contractual) Pest Control	527400	300	500	600	600	600
Professional Services	528000	3,750	1,500	1,500	3,500	3,500
Op Supplies Operating Supplies	532000			5,000	3,000	3,000
Bayou Sorrel FD-#3 (32650 Gracie Ln, Plaquemine)	5253					
Utilities Electrical Light and Power	523100	775	1,000	1,000	1,000	1,000
Utilities Water	523300	446	350	350	350	350
Telephone	524200	2,251	1,500	1,500	2,000	2,000
Maintenance Grounds	526100	727	2,000	2,738	2,738	2,738
Maintenance Buildings	526200	10,462	4,000	4,000	4,000	4,000
Maint Srvc (Contractual) Pest Control	527400	300	500	600	600	600
Professional Services	528000	4,305	1,500	1,500	1,500	1,500
Capital Outlay - Public Safety	5852					
Fire Protection	5200					
Acquisition of Equipment	565000		75,000	55,000	75,000	75,000
Fire Hydrants	5236					
Infrastructure- other than buildings	563000	11,555				
Debt Service Principal	59					
Fire Protection	5200					
Long Term Debt Redeemed	551000	85,000	90,000	90,000	95,000	95,000
Debt Service Interest	60					
Fire Protection	5200					
Interest on Long-Term Debt	552000	40,619	38,048	38,048	34,589	34,589
Total Expenditures		<u>374,485</u>	<u>438,320</u>	<u>439,679</u>	<u>489,967</u>	<u>489,967</u>
Total Revenues VS Expenditures		140,995	17,480	102,743	38,630	38,630
Beginning Fund Balance		<u>1,479,265</u>	<u>1,489,195</u>	<u>1,620,260</u>	<u>1,723,003</u>	<u>1,723,003</u>
Ending Fund Balance		<u>\$ 1,620,260</u>	<u>\$ 1,506,675</u>	<u>\$ 1,723,003</u>	<u>\$ 1,761,633</u>	<u>\$ 1,761,633</u>

Iberville Parish Council
 Plaquemine, Louisiana
Parish Transportation - 123
 2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
IGR Operating - Public Works	1353					
Streets, Roadways, etc.	5700					
Federal Grants	431000	\$ 33,468	\$ -	\$ 106,000	\$ -	\$ -
Parish Road Funds	433020	382,551	350,000	380,000	380,000	380,000
Use of Money and Property	16					
Streets, Roadways, etc.	5700					
Interest Earnings	461000	10,394		37,867	30,000	30,000
Miscellaneous Revenue	17					
Streets, Roadways, etc.	5700					
Refunds of Expenditures	492000	-	-	4,420	-	-
Total Revenues		<u>426,413</u>	<u>350,000</u>	<u>528,287</u>	<u>410,000</u>	<u>410,000</u>
Expenditures						
Public Works	53					
Streets, Roadways, etc.	5700					
Maintenance Roads and Streets	526800	64,413	93,500	93,500	100,000	100,000
Road Materials- Gravel, Sand, Dirt, Shell, Asphalt	533100	210,126	200,000	200,000	450,000	450,000
Materials Cement and Pipes/Fittings	533400		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		1,000	1,000	1,000	1,000
Capital Outlay - Public Works	5853					
Streets, Roadways, etc.	5700					
Infrastructure - other than buildings	563000	-	-	-	-	-
Total Expenditures		<u>274,539</u>	<u>350,000</u>	<u>350,000</u>	<u>606,500</u>	<u>606,500</u>
Total Revenues VS Expenditures		151,874	-	178,287	(196,500)	(196,500)
Beginning Fund Balance		<u>694,651</u>	<u>296,619</u>	<u>846,525</u>	<u>1,024,812</u>	<u>1,024,812</u>
Ending Fund Balance		<u>\$ 846,525</u>	<u>\$ 296,619</u>	<u>\$ 1,024,812</u>	<u>\$ 828,312</u>	<u>\$ 828,312</u>

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance - 126
 2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Property Taxes	1101					
Public Building Maintenance	5620					
Ad Valorem Taxes	411000	\$ 2,796,123	\$ 2,700,000	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000
Sales Taxes	1102					
Public Building Maintenance	5620					
General Sales and Use	412000	850,000	300,000	300,000		
IGR Operating - General Government	1351					
Public Building Maintenance	5620					
Federal Grants	431000	1,079		500	500	500
FEES - Public Safety	1452					
Jail	5623					
Fees, Charges and Commissions for Services	440000	146		500	500	500
FEES - Culture, Recreation & Tourism	1455					
Welcome Center - North Iberville	7255					
Fees, Charges and Commissions for Services	440000	30		500	500	500
Use of Money and Property	16					
Public Building Maintenance	5620					
Interest Earnings	461000	47,653	40,000	220,000	200,000	200,000
Miscellaneous Revenues	17					
Financial Administration	4505					
Refunds of Expenditures	492000	717		750	650	650
Sale of Fixed Assets	24					
Public Building Maintenance	5620					
Proceeds from Sale of Assets	491200	233	-	600	600	600
Total Revenues		<u>3,695,981</u>	<u>3,040,000</u>	<u>3,672,850</u>	<u>3,352,750</u>	<u>3,352,750</u>
Expenditures						
General Government	51					
President, Chairman, etc.	4305					
Utilities	523000	4,123	3,000	3,000	3,000	3,000
Maintenance Grounds	526100	710	1,000	1,000	1,000	1,000
Maintenance Buildings	526200	3,987	10,000	10,000	10,000	10,000
Maint Srvcs (Contractual) Pest Control	527400	700	600	600	600	600
Professional Services	528000		2,000	2,000	2,000	2,000
Insurance and Surety Bonds	529000		2,400	2,400	2,400	2,400
Op Supplies - Janitorial	532420	1,357	800	800	800	800
Registrar of Voters	4405					
Utilities Electrical Light and Power	523100	190	150	150	150	150
Maintenance Buildings	526200	373	2,000	2,000	2,000	2,000
Insurance and Surety Bonds	529000		3,850	3,850	3,850	3,850
Courthouse	5622					
Regular Salaries and Wages Regular	512100	523,085	570,927	537,350	543,467	543,467
Regular Salaries and Wages Overtime	512200	32,704	25,000	45,000	25,000	25,000
Emp Benefits FICA or Supplemental Retirement	515100	13,170	16,900	13,021	17,948	17,948
Deferred Compensation	515150	15,349	14,636	5,300	4,082	4,082
Emp Benefits Retirement Contr.	515200	53,607	53,985	47,560	49,326	49,326

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Emp Benefits - health Insurance	515300	57,000	57,600	54,000	57,600	57,600
Employee Benefits-Life & Disability	515310	728	720	690	720	720
Emp Benefits Worker's Comp	515400	47,634	52,644	44,101	48,677	48,677
Unemployment Insurance	515550	1,221	2,167	1,210	981	981
Utilities	523000	196,183	175,000	195,000	195,000	195,000
Utilities Electrical Light and Power	523100	1,031	750	750	750	750
Telephone	524200	5,268	5,000	5,000	5,000	5,000
Monitoring Services	524500	1,158	3,000	3,000	3,000	3,000
Maintenance Grounds	526100	46,109	15,000	15,000	15,000	15,000
Maintenance Buildings	526200	138,789	140,000	138,600	138,600	138,600
Maint Srvc (Contractual) Pest Control	527400	2,700	2,700	2,700	2,700	2,700
Professional Services	528000	5,290	15,000	15,000	15,000	15,000
Professional Srvc Accounting, Auditing,	528500	4,970	6,500	6,500	6,500	6,500
Insurance and Surety Bonds	529000		255,000	255,000	255,000	255,000
Insurance Auto Coverage	529300	23,889	10,000	10,000	10,000	10,000
Insurance Employee Liability Ins	529400	27,586	28,500	28,500	28,500	28,500
Office Supplies	531000	287	3,100	4,500	4,500	4,500
Op Supplies - Janitorial	532420	14,212	20,000	20,000	20,000	20,000
Op Supplies Food and Clothing	532500	8,112	7,500	7,500	7,500	7,500
Op Supplies Vehicle and Equipment	532700	6,995	10,000	16,000	16,000	16,000
Op Supplies - Fuel	532750	37,926	25,000	25,000	25,000	25,000
Small Tools and Equipment	534000	6,781	5,000	5,000	5,000	5,000
Travel Transportation, Mileage	541100	55				
Travel Convention, Seminar Registration	541400	50	100	100	100	100
Grants	576000	1,656				
Fixed Asset and Record Storage Building	5634					
Utilities	523000	6,564	6,000	6,000	6,000	6,000
Maintenance Buildings	526200	769	2,000	1,500	1,500	1,500
Maint Srvc (Contractual) Pest Control	527400	1,500	1,000	1,500	1,500	1,500
Insurance and Surety Bonds	529000		5,500	5,500	5,500	5,500
Veterans Memorial	7440					
Utilities Electrical Light and Power	523100	6,940	7,500	7,500	7,500	7,500
Maintenance Grounds	526100	44,430	15,000	15,000	15,000	15,000
Public Safety	52					
Building Inspection	5410					
Utilities	523000	10,650	15,000	15,000	15,000	15,000
Maintenance Buildings	526200	7,927	7,000	7,000	7,000	7,000
Maint Srvc (Contractual) Pest Control	527400	900	1,200	1,200	1,200	1,200
Professional Services	528000		2,000	2,000	2,000	2,000
Op Supplies - Janitorial	532420	794	1,500	1,500	1,500	1,500
Office of Emergency Preparedness	5505					
Utilities	523000	19,287	17,000	17,000	17,000	17,000
Maintenance Grounds	526100	203	500	500	500	500
Maintenance Buildings	526200	16,601	5,500	25,000	5,500	5,500
Maint Srvc (Contractual) Pest Control	527400	740	1,000	1,000	1,000	1,000
Professional Services	528000		500	500	500	500
Jail	5623					

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance - 126
 2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Utilities	523000	99,394	90,000	90,000	90,000	90,000
Utilities Gas	523200	18,477	15,000	15,000	15,000	15,000
Utilities Water	523300		1,000	1,000	1,000	1,000
Maintenance of Grounds	526100	200	100	100	100	100
Maintenance Buildings	526200	69,173	65,000	64,800	64,800	64,800
Maint Srvcs (Contractual) Pest Control	527400	2,796	2,663	2,863	2,863	2,863
Insurance and Surety Bonds	529000		53,000	53,000	53,000	53,000
Op Supplies Jail Material and Supplies	531100	35,582	45,000	45,000	45,000	45,000
Substations	5624					
Utilities Electrical Light and Power	523100	19,144	15,000	15,000	15,000	15,000
Utilities Gas	523200	1,360	750	750	750	750
Utilities Water	523300	1,115	600	600	600	600
Utilities Sewer	523400	698	458	458	458	458
Maintenance Grounds	526100	12,058	10,000	10,000	10,000	10,000
Maintenance Buildings	526200	6,418	4,000	4,000	4,000	4,000
Maint Srvcs (Contractual) Pest Control	527400	835	600	600	600	600
Insurance and Surety Bonds	529000		1,650	1,650	1,650	1,650
Flood Equipment Storage Building	5627					
Maintenance Buildings	526200	40	2,500	2,500	2,500	2,500
Public Works	53					
Paved Streets	5705					
Maintenance Grounds	526100	4,937				
Maintenance Buildings	526200	17,239	20,000	20,000	20,000	20,000
Professional Services	528000		3,000	3,000	3,000	3,000
Op- Supplies Fuel	532750					
Health and Welfare	54					
IARC Building	5629					
Maintenance of Grounds	526100	6,960	7,500	7,500	7,500	7,500
Maintenance Buildings	526200	4,503	3,000	3,000	3,000	3,000
Maint Srvcs (Contractual) Pest Control	527400	200	300	300	300	300
Insurance and Surety Bonds	529000		6,000	6,000	6,000	6,000
Health Unit	6015					
Regular Salaries and Wages Regular	512100	34,456	34,507	37,102	37,440	37,440
Regular Salaries and Wages Overtime	512200	647				
Emp Benefits FICA or Supplemental Retirement	515100	460	500	508	543	543
Emp Benefits Retirement Contributions	515200	4,037	4,313	4,291	4,306	4,306
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	3,201	3,206	3,426	3,478	3,478
Unemployment Insurance	515550	81	155	70	70	70
Utilities	523000	20,400	18,000	18,000	18,000	18,000
Maintenance Grounds	526100	1,300	2,000	2,000	2,000	2,000
Maintenance Buildings	526200	24,793	5,000	5,000	5,000	5,000
Maint Srvcs (Contractual) Pest Control	527400	1,740	2,200	2,200	2,200	2,200
Maint Srvcs (Contractual) Janitorial	527500	34,620	34,620	34,620	34,620	34,620
Insurance and Surety Bonds	529000		3,766	3,766	3,766	3,766
Op Supplies - Janitorial	532420	1,903	2,000	2,000	2,000	2,000

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Op Supplies Food and Clothing	532500	17	1,000	1,000	1,000	1,000
Medical Services	6020					
Regular Salaries and Wages Regular	512100	46,828	46,717	51,390	52,000	52,000
Regular Salaries and Wages Overtime	512200	270				
Emp Benefits FICA or Supplemental Retirement	515100	582	677	679	754	754
Deferred Compensation	515150	1,873	1,869	2,056	2,080	2,080
Emp Benefits Retirement Contributions	515200	5,416	5,840	5,910	5,980	5,980
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	4,350	4,340	4,736	4,831	4,831
Unemployment Insurance	515550	81	155	70	70	70
Telephone	524200	310	500	500	500	500
Monitoring Services	524500	249	250	250	250	250
Maintenance Grounds	526100	984	500	500	500	500
Maintenance Buildings	526200	2,019	2,000	3,500	3,000	3,000
Maint Srvcs (Contractual) Pest Control	527400	775	1,100	1,100	1,100	1,100
Op Supplies - Janitorial	532420	320	200	200	200	200
Op Supplies Food and Clothing	532500		1,000	1,000	1,000	1,000
Op Supplies Vehicle and Equipment	532700	29	250	250	250	250
Small Tools and Equipment	534000	1,198	500	500	500	500
Animal Control	6045					
Utilities	523000	14,927	15,000	15,000	15,000	15,000
Maintenance Grounds	526100	2,192	2,000	2,000	2,000	2,000
Maintenance Buildings	526200	7,104	10,000	10,000	10,000	10,000
Maint Srvcs (Contractual) Pest Control	527400	1,750	2,000	2,000	2,000	2,000
Professional Services	528000					
Insurance and Surety Bonds	529000		16,500	16,500	16,500	16,500
Op Supplies - Janitorial	532420	5,003	4,500	4,500	4,500	4,500
Programs for the Elderly	6115					
Publication of Legal Services	521100					
Utilities	523000	15,335	15,000	15,000	15,000	15,000
Telephone	524200	2,087	3,500	3,500	3,500	3,500
Maintenance Grounds	526100	13,856	15,000	15,000	15,000	15,000
Maintenance Buildings	526200	39,157	5,000	5,000	5,000	5,000
Maint Srvcs (Contractual) Pest Control	527400	280	1,500	1,500	1,500	1,500
Professional Services	528000	14,632	15,000	15,000	15,000	15,000
Insurance and Surety Bonds	529000		34,500	34,500	34,500	34,500
Op Supplies - Janitorial	532420	5,253	5,000	5,000	5,000	5,000
Culture and Recreation	55					
Civic Center	5630					
Maintenance Grounds	526100					
Maintenance Buildings	526200	2,562	15,000	15,000	15,000	15,000
Professional Services	528000	4,973				
Insurance and Surety Bonds	529000		22,500	22,500	22,500	22,500
Multipurpose Center	7045					
Utilities	523000	23,005	19,000	19,000	19,000	19,000
Utilities Gas	523200	1,507	1,000	1,000	1,000	1,000

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Utilities Water	523300	886	2,000	2,000	2,000	2,000
Maintenance Grounds	526100	1,296	2,500	2,500	2,500	2,500
Maintenance Buildings	526200	14,493	25,000	25,000	25,000	25,000
Maint Srvcs (Contractual) Pest Control	527400	2,250	2,500	2,500	2,500	2,500
Professional Services	528000		1,200	1,200	1,200	1,200
Insurance and Surety Bonds	529000		22,500	22,500	22,500	22,500
Op Supplies - Janitorial	532420	973	800	800	800	800
Rifle Range	7055					
Maintenance of Grounds	526100	28,258	20,000	20,000	20,000	20,000
Maintenance of Buildings	526200	1,783	5,000	5,000	5,000	5,000
Maint Srvcs (Contractual) Pest Control	527400	2,970	3,500	3,500	3,500	3,500
Professional Services	528000		3,000	3,000	3,000	3,000
Op Supplies - Janitorial	532420	757	1,000	1,000	1,000	1,000
Small Tools and Equipment	534000	90	500	500	500	500
Tourism	7250					
Utilities	523000		3,000	3,000	3,000	3,000
Maintenance Buildings	526200	18	1,500	1,500	1,500	1,500
Maint Srvcs (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	42,236	42,266	43,778	43,950	43,950
Regular Salaries and Wages Overtime	512200	856				
Emp Benefits FICA or Supplemental Retirement	515100	575	613	605	637	637
Emp Benefits Retirement Contributions	515200	4,956	5,283	5,057	5,054	5,054
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	3,924	3,926	4,054	4,083	4,083
Unemployment Insurance	515550	81	155	70	70	70
Utilities	523000	7,496	7,500	7,500	7,500	7,500
Telephone	524200	310	500	500	500	500
Rental Equipment	525200					
Maintenance Grounds	526100	6,914	5,000	5,000	5,000	5,000
Maintenance Buildings	526200	12,046	8,000	8,000	8,000	8,000
Maint Srvcs (Contractual) Pest Control	527400	2,440	2,200	2,200	2,200	2,200
Professional Services	528000		2,000	2,000	2,000	2,000
Insurance and Surety Bonds	529000		14,500	14,500	14,500	14,500
Op Supplies - Janitorial	532420	2,859	2,000	2,000	2,000	2,000
Op Supplies Food and Clothing	532500	807	1,750	1,750	1,750	1,750
Op Supplies - Fuel	532750		500	500	500	500
Small Tools and Equipment	534000	33	300	300	300	300
North Iberville Community Center	7260					
Utilities	523000	15,281	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	816	2,300	2,300	2,300	2,300

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Maintenance Buildings	526200	19,021	8,000	8,000	8,000	8,000
Maint Srvcs (Contractual) Pest Control	527400	950	950	950	950	950
Professional Services	528000					
Insurance and Surety Bonds	529000		15,065	15,065	15,065	15,065
Op Supplies - Janitorial	532420	643	500	500	500	500
Economic Development	56					
Agriculture Building	5631					
Regular Salaries and Wages Regular	512100	31,463	37,080	31,939	38,400	38,400
Emp Benefits FICA or Supplemental Retirement	515100	2,407	2,837	2,443	2,938	2,938
Emp Benefits Worker's Comp	515400	2,923	3,445	2,958	3,567	3,567
Unemployment Insurance	515550	163	310	169	140	140
Utilities	523000	10,010	8,000	8,000	8,000	8,000
Maintenance Grounds	526100	4,807	5,000	5,000	5,000	5,000
Maintenance Buildings	526200	3,994	11,000	11,000	11,000	11,000
Maint Srvcs (Contractual) Pest Control	527400	600	700	700	700	700
Insurance and Surety Bonds	529000		6,000	6,000	6,000	6,000
Op Supplies - Janitorial	532420	494	500	500	500	500
Capital Outlay - General Government	5851					
Courthouse	5622					
Acquisition of Equipment	565000	66,404	50,000	50,000	250,000	250,000
Capital Outlay - Public Safety	5852					
Jail	5623					
Acquisition of Equipment	565000					
Building and System	565200			45,000	45,000	45,000
Capital Outlay - Health and Welfare	5854					
IARC Bulding	5629					
Acquisition of Equipment	565000	26,150		25,000	25,000	25,000
Health Unit	6015					
Building and System	565200	11,200		25,000	25,000	25,000
Capital Outlay - Culture & Recreation	5855					
Civic Center	5630					
Building and System	565200				25,000	25,000
Multipurpose Center	7045					
Building and System	565200	-	-	145,000	-	-
Total Expenditures		<u>2,408,484</u>	<u>2,743,665</u>	<u>2,987,435</u>	<u>3,056,084</u>	<u>3,056,084</u>
Total Revenues VS Expenditures		1,287,497	296,335	685,415	296,666	296,666
Beginning Fund Balance		<u>3,762,195</u>	<u>3,787,187</u>	<u>5,049,692</u>	<u>5,735,107</u>	<u>5,735,107</u>
Ending Fund Balance		<u>\$ 5,049,692</u>	<u>\$ 4,083,522</u>	<u>\$ 5,735,107</u>	<u>\$ 6,031,773</u>	<u>\$ 6,031,773</u>

Iberville Parish Council
Plaquemine, Louisiana
Vehicle and Equipment Replacement Fund - 128
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Sales Tax	1102					
Public Works	5600					
General Sales and Use	412000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Use of Money and Property	16					
Public Works	5600					
Interest Earnings	461000	76				
Sale of Fixed Assets	24					
Public Works	5600					
Proceeds from Sale of Assets	491200	17,500	-	8,778	-	-
Total Revenues		<u>467,576</u>	<u>450,000</u>	<u>458,778</u>	<u>450,000</u>	<u>450,000</u>
Expenditures						
Capital Outlay - Public Works	5853					
Public Works	5600					
Acquisition of Equipment	565000	30,295	450,000	475,000	1,000,000	1,000,000
Total Expenditures		<u>30,295</u>	<u>450,000</u>	<u>475,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Total Revenues VS Expenditures		437,281	-	(16,222)	(550,000)	(550,000)
Beginning Fund Balance		<u>556,007</u>	<u>23,507</u>	<u>993,288</u>	<u>977,066</u>	<u>977,066</u>
Ending Fund Balance		<u>\$ 993,288</u>	<u>\$ 23,507</u>	<u>\$ 977,066</u>	<u>\$ 427,066</u>	<u>\$ 427,066</u>

Iberville Parish Council

Plaquemine, Louisiana

Sales Tax Roads - 129

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Sales Taxes	1102					
Paved Streets	5705					
General Sales and Use	412000	\$ 3,419,160	\$ 2,850,000	\$ 3,750,000	\$ 3,350,000	\$ 3,350,000
IGR Operating - Public Works	1353					
Paved Streets	5705					
Federal Grants	431000	34,321		\$ 158,000		
Local Grants	434500					
Fees - Public Works	1453					
Paved Streets	5705					
Fees, Charges and Commissions for Services	440000	281		200		
Use of Money and Property	16					
Paved Streets	5705					
Interest Earnings	461000	115,380	120,000	365,000	300,000	300,000
Miscellaneous Revenues	17					
Paved Streets	5705					
Fuel - Refund of Expenditure	413020	636,371	400,000	400,000	400,000	400,000
Refunds of Expenditures	492000	78,227	25,000	75,000	75,000	75,000
Sale of Fixed Assets	24					
Paved Streets	5705					
Proceeds from Sale of Assets	491200	4,656	-	30,000	-	-
Total Revenues		<u>4,288,396</u>	<u>3,395,000</u>	<u>4,778,200</u>	<u>4,125,000</u>	<u>4,125,000</u>
Expenditures						
Public Works	53					
Paved Streets	5705					
Regular Salaries and Wages Regular	512100	940,108	891,755	995,923	995,973	995,973
Regular Salaries and Wages Overtime	512200	126,968				
Other Salaries and Wages Student	513100		156,000			
Emp Benefits FICA or Supplemental Retirement	515100	20,735	15,270	19,095	13,407	13,407
Deferred Compensation	515150	43,192	36,276	49,328	49,324	49,324
Emp Benefits Retirement Contributions	515200	112,717	106,654	112,575	103,356	103,356
Emp Benefits - health Insurance	515300	81,762	88,500	76,134	72,000	72,000
Employee Benefits - Life & Disability	515310	1,527	1,530	1,569	1,575	1,575
Emp Benefits Worker's Comp	515400	123,555	84,256	125,459	126,478	126,478
Unemployment Insurance	515550	1,793	2,941	1,580	1,261	1,261
Miscellaneous	519900	(29)				
Publication-of Legal-Notices	521100	231				
Utilities	523000	38,157	40,000	40,000	40,000	40,000
Utilities Gas	523200	14,535	15,000	15,000	15,000	15,000
Postage and Box Rent	524100		100	100	100	100
Telephone	524200	15,718	8,000	8,000	8,000	8,000
Pager, Messenger, & Delivery Service	524300		400	400	400	400
Radio and Television Services	524400	1,234	1,000	1,000	1,000	1,000
Monitoring Services	524500	16,493	15,000	15,000	15,000	15,000
Rentals	525000	5,400	8,400	8,400	8,400	8,400

Iberville Parish Council

Plaquemine, Louisiana

Sales Tax Roads - 129

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Rentals Equipment	525200	1,065	5,600	5,600	5,600	5,600
Maintenance Buildings	526200	291	500	500	500	500
Maint Srvc (Contractual) Pest Control	527400	550	2,500	2,500	2,500	2,500
Maint Srvc(Contractual)Office machines	527700	360				
Professional Services	528000	172,603	175,000	175,000	175,000	175,000
Professional Srvc Accounting, Auditing,	528500	5,514	5,500	5,500	5,500	5,500
Insurance and Surety Bonds	529000	906	29,000	29,000	29,000	29,000
Insurance Auto Coverage	529300	41,119	40,000	40,000	40,000	40,000
Insurance Employee Liability Insurance	529400	105,746	102,000	102,000	102,000	102,000
Office Supplies	531000	8,948	8,000	8,000	8,000	8,000
Op Supplies Medical, Drugs	532200	716	1,000	1,000	1,000	1,000
Op Supplies - Janitorial	532420	9,031	7,500	7,500	7,500	7,500
Op Supplies Food and Clothing	532500	12,944	22,000	22,000	22,000	22,000
Op Supplies Maintenance of Buildings and	532600	12,822	12,800	12,800	12,800	12,800
Op Supplies Vehicle and Equipment	532700	215,255	194,000	194,000	194,000	194,000
Op Supplies - Fuel	532750	717,428	500,000	500,000	500,000	500,000
Materials Cement and Pipes/Fittings	533400	2,949	10,000	10,000	10,000	10,000
Materials Lumber, Wood Products	533700	1,699	3,000	3,000	3,000	3,000
Materials Miscellaneous	533900	546	4,000	4,000	4,000	4,000
Small Tools and Equipment	534000	12,492	16,000	16,000	16,000	16,000
Travel Convention, Seminar Reg.	541400	2,425	2,500	2,500	2,500	2,500
CDL License and Physicals	574300	368	500	500	500	500
Bridges, Viaducts and Grade Separation	5720					
Utilities Electrical Light and Power	523100	47,581	42,000	42,000	42,000	42,000
Rentals Buildings	525100	205	100	100	100	100
Capital Outlay - Public Works	5853					
Paved Streets	5705					
Acquisition of Land	561000					
Infrastructure - other than buildings	563000	1,681,710	1,000,000	2,600,000	500,000	500,000
Acquisition of Equipment	565000	475,684	100,000	100,000	1,000,000	1,000,000
Building and System	565200	-	-	-	-	-
Total Expenditures		<u>5,075,053</u>	<u>3,754,582</u>	<u>5,353,063</u>	<u>4,134,774</u>	<u>4,134,774</u>
Total Revenues VS Expenditures		(786,657)	(359,582)	(574,863)	(9,774)	(9,774)
Beginning Fund Balance		<u>5,657,515</u>	<u>4,709,059</u>	<u>4,870,858</u>	<u>4,295,995</u>	<u>4,295,995</u>
Ending Fund Balance		<u>\$ 4,870,858</u>	<u>\$ 4,349,477</u>	<u>\$ 4,295,995</u>	<u>\$ 4,286,221</u>	<u>\$ 4,286,221</u>

Iberville Parish Council

Plaquemine, Louisiana

Solid Waste Fund - 130

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Sales Taxes	1102					
Waste Collection	5865					
General Sales and Use	412000	\$ 5,672,237	\$ 4,500,000	\$ 6,350,000	\$ 5,500,000	\$ 5,500,000
IGR Operating - Public Works	1353					
Waste Collection	5865					
Federal Grants	431000	4,142				
Fees Public Works	1453					
Waste Collection	5865					
Demolition Services	423007	8,095				
Fees, Charges and Commissions for Services	440000	5,070		3,120		
Use of Money and Property	16					
Waste Collection	5865					
Interest Earnings	461000	151,441	130,000	560,000	450,000	450,000
Miscellaneous Revenues	17					
Waste Collection	5865					
Refunds of Expenditures	492000			1,100		
Sale of Scrap Metal	492400	3,039	2,000	7,652	5,000	5,000
Sale of Fixed Assets	24					
Waste Collection	5865					
Proceeds from Sale of Fixed Assets	491200	7,778	-	-	-	-
Total Revenues		<u>5,851,802</u>	<u>4,632,000</u>	<u>6,921,872</u>	<u>5,955,000</u>	<u>5,955,000</u>
Expenditures						
Public Works	53					
Waste Collection	5865					
Regular Salaries and Wages Regular	512100	224,713	322,546	371,815	372,944	372,944
Regular Salaries and Wages Overtime	512200	33,786				
Emp Benefits FICA or Supplemental Retirement	515100	3,846	4,677	7,192	6,123	6,123
Deferred Compensation	515150	7,201	7,200	9,273	8,600	8,600
Emp Benefits Retirement Cont.	515200	29,359	40,318	46,410	41,561	41,561
Emp Benefits - health Insurance	515300	23,830	28,800	33,600	36,000	36,000
Employee Benefits-Life & Disability	515310	394	540	572	540	540
Emp Benefits Worker's Comp	515400	11,996	17,697	26,852	24,170	24,170
Unemployment Insurance	515550	340	929	843	490	490
Miscellaneous	519900	22,087				
Utilities	523000	2,005	2,000	2,000	2,000	2,000
Solid Waste Residential	523505	2,188,163	2,250,000	2,250,000	3,065,807	3,065,807
Solid Waste Residential Boom Srvc	523506	281,347				
Solid Waste Recycling	523510	52,758	55,000	55,000	55,000	55,000
Solid Waste Governmental Bldgs.	523530	400,090	320,000	400,000	400,000	400,000
Postage Box and Rent	524100		150	150	150	150
Telephone	524200	2,248	3,000	3,000	3,000	3,000
Monitoring Services	524500	1,565	2,600	2,600	2,600	2,600
Rentals Buildings	525100	9,000	9,000	9,000	9,000	9,000
Maintenance Grounds	526100	2,411	2,115	2,115	2,115	2,115

Iberville Parish Council

Plaquemine, Louisiana

Solid Waste Fund - 130

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Maintenance Buildings	526200	10,475	5,500	5,500	5,500	5,500
Professional Services	528000	12,285	10,000	10,000	10,000	10,000
Professional Svcs Accounting, Auditing,	528500	8,291	8,300	8,300	8,300	8,300
Miscellaneous Contractual Service	528900	170,570	150,000	150,000	150,000	150,000
Insurance Auto Coverage	529300	24,250	9,300	9,300	9,300	9,300
Insurance Employee Liability Ins	529400	9,195	9,500	9,500	9,500	9,500
Office Supplies	531000	49	1,000	1,000	1,000	1,000
Op Supplies - Janitorial	532420	3,720	2,500	2,500	2,500	2,500
Op Supplies Food and Clothing	532500	23,648	32,600	32,600	32,600	32,600
Op Supplies Vehicle and Equipment	532700	93,175	60,000	60,000	125,000	125,000
Op Supplies - Fuel	532750	83,959	75,000	75,000	75,000	75,000
Materials Miscellaneous	533900	3,662	14,600	14,600	14,600	14,600
Small Tools and Equipment	534000	226	3,885	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		10	10	10	10
Marinas	7100					
Solid Waste Mini Dumps	523520	33,201	26,000	26,000	26,000	26,000
Professional Services	528000	2,000				
Capital Outlay - Public Works	5853					
Waste Collection	5865					
Acquisition of Equipment	565000	442,589	250,000	250,000	250,000	250,000
Building and System	565200	47,269	-	-	-	-
Total Expenditures		<u>4,265,703</u>	<u>3,726,967</u>	<u>3,880,817</u>	<u>4,755,495</u>	<u>4,755,495</u>
Total Revenues VS Expenditures		1,586,099	905,033	3,041,055	1,199,505	1,199,505
Beginning Fund Balance		<u>9,926,600</u>	<u>11,284,263</u>	<u>11,512,699</u>	<u>14,553,754</u>	<u>14,553,754</u>
Ending Fund Balance		<u>\$ 11,512,699</u>	<u>\$ 12,189,296</u>	<u>\$ 14,553,754</u>	<u>\$ 15,753,259</u>	<u>\$ 15,753,259</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #2 (Bayou Blue) - 140
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Property Taxes	1101					
Fire Protection	5200					
Ad Valorem Taxes	411000	\$ 79,450	\$ 85,000	\$ 80,000	\$ 80,000	\$ 80,000
Sales Taxes	1102					
Fire Protection	5200					
General Sales and Use	412000	234,122	190,000	225,000	225,000	225,000
IGR Operating Public Safety	1352					
Fire Protection	5200					
Insurance Tax	433540	8,618	8,600	8,600	7,395	7,395
Use of Money and Property	16					
Fire Protection	5200					
Interest Earnings	461000	21,814	20,000	72,000	55,000	55,000
Total Revenues		<u>344,004</u>	<u>303,600</u>	<u>385,600</u>	<u>367,395</u>	<u>367,395</u>
Expenditures						
Public Safety	52					
Fire Protection	5200					
Subscriptions - Information Technology	521300	1,832	2,490	2,490	3,000	3,000
Communications	524000	3,000	3,000	3,000	3,000	3,000
Monitoring Services	524500	2,154	6,532	6,532	7,000	7,000
Maintenance Autos, Trucks, Machinery and	526400	62,362	30,000	45,000	72,000	72,000
Professional Services	528000		1,120	1,120	2,000	2,000
Professional Svcs Accounting, Auditing,	528500	472	350	350	500	500
Insurance and Surety Bonds	529000		4,200	4,200	4,500	4,500
Insurance Auto Coverage	529300	19,983	40,000	40,000	42,000	42,000
Insurance Employee Liability Ins	529400	6,034	7,150	7,150	7,500	7,500
Op Supplies Operating Supplies	532000	1,298	1,000	1,000	3,000	3,000
Op Supplies Medical, Drugs	532200		4,200	4,200	4,500	4,500
Op Supplies Food and Clothing	532500	449	10,235	10,235	12,000	12,000
Op Supplies Maintenance of Buildings and	532600	691	16,800	16,800	20,000	20,000
Op Supplies Vehicle and Equipment	532700	5,974	30,000	30,000	35,000	35,000
Op Supplies - Fuel	532750	4,809	7,000	7,000	10,000	10,000
Small Tools and Equipment	534000		8,625	8,625	10,000	10,000
Travel Convention, Seminar Reg.	541400	5,400	5,175	5,175	6,000	6,000
Grants	576000	61	100	100	100	100
Bayou Blue FD-Main (22525 Hwy 386, Goose	5241					
Utilities Electrical Light and Power	523100	1,633	2,500	2,500	3,000	3,000
Utilities Gas	523200	1,087	2,000	2,000	2,000	2,000
Utilities Water	523300	183	600	600	600	600
Telephone	524200	2,332	6,000	6,000	6,000	6,000
Maintenance Grounds	526100	1,120	5,000	5,000	8,000	8,000
Maintenance Buildings	526200	2,557	2,000	2,000	4,000	4,000
Professional Services	528000	8,584	6,325	6,325	8,000	8,000
Bayou Blue FD-Intracoastal (275550 Intracoastal	5242					
Utilities Electrical Light and Power	523100	1,874	2,500	2,500	3,000	3,000

Iberville Parish Council
Plaquemine, Louisiana
Fire District #2 (Bayou Blue) - 140
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Utilities Gas	523200	896	1,500	1,500	1,500	1,500
Utilities Water	523300	230	500	500	500	500
Maintenance Grounds	526100	560	6,000	6,000	8,000	8,000
Maintenance Buildings	526200	10,935	2,000	2,000	11,000	11,000
Professional Services	528000	4,697	2,000	2,000	2,000	2,000
Op Supplies Maintenance of Buildings and	532600		2,000	2,000	2,000	2,000
Capital Outlay - Public Safety	5852					
Fire Protection	5200					
Acquisition of Equipment	565000	-	18,400	18,400	20,000	20,000
Total Expenditures		<u>151,207</u>	<u>237,302</u>	<u>252,302</u>	<u>321,700</u>	<u>321,700</u>
Total Revenues VS Expenditures		192,797	66,298	133,298	45,695	45,695
Beginning Fund Balance		<u>1,532,330</u>	<u>1,676,135</u>	<u>1,725,127</u>	<u>1,858,425</u>	<u>1,858,425</u>
Ending Fund Balance		<u>\$ 1,725,127</u>	<u>\$ 1,742,433</u>	<u>\$ 1,858,425</u>	<u>\$ 1,904,120</u>	<u>\$ 1,904,120</u>

Iberville Parish Council
Plaquemine, Louisiana
Iberville Medical Complex CDBG - 142
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
FEES - Health & Human Services	1454					
Medical Services	6020					
Rents	464000	\$ 1,863,567	\$ 1,850,000	\$ 1,909,112	\$ 1,947,294	\$ 1,947,294
Use of Money and Property	16					
Medical Services	6020					
Interest Earnings	461000	61,268	50,000	238,000	200,000	200,000
Total Revenues		<u>1,924,835</u>	<u>1,900,000</u>	<u>2,147,112</u>	<u>2,147,294</u>	<u>2,147,294</u>
Expenditures						
Health and Welfare	54					
Medical Services	6020					
Regular Salaries and Wages Regular	512100	49,036	54,020	52,586	53,040	53,040
Emp Benefits FICA or Supplemental Retirement	515100	3,519	4,132	3,868	4,058	4,058
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	294	324	314	318	318
Unemployment Insurance	515550	81	155	70	70	70
Publications-of- Legal- Notices	521100	14				
Utilities	523000	5,846				
Utilities Water	523300	27,453	3,000	3,000	3,000	3,000
Postage and Box Rent	524100					
Telephone	524200	6,279	7,000	7,000	7,000	7,000
Rentals Buildings	525100	31,516	35,000	32,808	35,000	35,000
Maintenance Grounds	526100	53,240	20,000	20,000	20,000	20,000
Maintenance Buildings	526200	42,624	20,000	20,000	20,000	20,000
Professional Services	528000	18,575	8,000	8,000	8,000	8,000
Professional Svcs Accounting, Auditing, Bookkeeping	528500	2,962	3,800	3,800	3,800	3,800
Miscellaneous Contractual Service	528900	18,750	20,000	20,000	20,000	20,000
Insurance and Surety Bonds	529000		6,500	6,500	6,500	6,500
Office Supplies	531000	38	1,500	1,500	1,500	1,500
Op Supplies - Janitorial	532420	191	200	200	200	200
Op Supplies Food and Clothing	532500	213	600	600	600	600
Op Supplies Vehicle and Equipment	532700	1,613	2,000	2,000	2,000	2,000
Small Tools and Equipment	534000	361	5,000	5,000	5,000	5,000
Medical Assistance	576010	120,136	225,000	225,000	225,000	225,000
Capital Outlay Health and Welfare	5854					
Medical Services	6020					
Acquisition of Equipment	565000	114,922				
Building and System	565200	239,985	200,000	200,000	200,000	200,000
Acquisition of Buildings	568000					
Debt Service Principal	59					
Medical Services	6020					
Long-Term Debt Redeemed	551000	242,925	258,102	268,376	275,000	275,000
Total Expenditures		<u>989,813</u>	<u>883,573</u>	<u>889,862</u>	<u>899,326</u>	<u>899,326</u>
Total Revenues VS Expenditures		935,022	1,016,427	1,257,250	1,247,968	1,247,968
Beginning Fund Balance		<u>4,245,536</u>	<u>4,217,835</u>	<u>5,180,558</u>	<u>6,437,808</u>	<u>6,437,808</u>
Ending Fund Balance		<u>\$ 5,180,558</u>	<u>\$ 5,234,262</u>	<u>\$ 6,437,808</u>	<u>\$ 7,685,776</u>	<u>\$ 7,685,776</u>

Iberville Parish Council
Plaquemine, Louisiana
American Rescue Plan Act- 145
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
IGR - Capital Outlay - Public Works	1303					
American Recovery Plan Act	6141					
Federal Grants	431000	\$ 2,031,842	\$ -	\$ -	\$ -	\$ -
IGR - Operating - General Government	1351					
American Recovery Plan Act	6141					
Federal Grants Water Sector ARPA	431000				2,100,000	2,100,000
Federal Grants	431000		3,950,000	1,000,000	3,544,987	3,544,987
Use of Money and Property	16					
American Recovery Plan Act	6141					
Interest Earnings	461000	527	-	183,332	125,000	125,000
Total Revenues		<u>\$ 2,032,369</u>	<u>\$ 3,950,000</u>	<u>\$ 1,183,332</u>	<u>\$ 5,769,987</u>	<u>\$ 5,769,987</u>
Expenditures						
Capital Outlay - Public Works	5853					
General Government	5622					
Infrastructure	563000	\$ 1,608,350	3,650,000			
Sewer	5875					
Infrastructure- Sewer Water Sector	563000				4,700,000	4,700,000
Water	5920					
Infrastructure	563000				544,064	544,064
Infrastructure - St. Gabriel Water Transmission Line	563000	423,492	300,000	1,183,332	526,450	526,450
Total Expenditures		<u>2,031,842</u>	<u>3,950,000</u>	<u>1,183,332</u>	<u>5,770,514</u>	<u>5,770,514</u>
Total Revenues VS Expenditures		527	-	-	(527)	(527)
Beginning Fund Balance		-	-	527	527	527
Ending Fund Balance		<u>\$ 527</u>	<u>\$ -</u>	<u>\$ 527</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
Community Service Block Grant - 146
 2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
IGR Operating - Public Health	1354					
Community Services Block Grant Administration	6130					
Federal Grants	431000	\$ 97,038	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Cares Act	6137					
Federal Grants	431000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues		<u>97,038</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
Expenditures						
Health and Welfare	54					
Community Services Block Grant Program	6131					
Food Voucher	576002	300	2,000	2,000	2,000	2,000
Utility Assistance	576028	96,440	100,000	100,000	100,000	100,000
General Assistance	576029	298	8,000	8,000	8,000	8,000
Cares Act	6137					
General Assistance	576029	-	-	-	-	-
Total Expenditures		<u>97,038</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
Total Revenues VS Expenditures		-	-	-	-	-
Beginning Fund Balance		<u>4,858</u>	<u>4,858</u>	<u>4,858</u>	<u>4,858</u>	<u>4,858</u>
Ending Fund Balance		<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

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
Sales Taxes	1102					
911	5533					
General Sales and Use	412000	\$ 300,000	\$ 300,000	\$ 600,000	\$ 600,000	\$ 600,000
IGR Capital Outlay Public Safety	1302					
EMPG/SHSP	5507					
Federal Grants	431000	51,937				
IGR Operating Public Safety	1352					
911	5533					
Federal Grants	431000	992				
FEES - Public Safety	1452					
911	5533					
Fees for Certified Copies of Documents	441030	171				
911 telephone fees - Regular	442001	104,787	115,000	115,000	115,000	115,000
911-wireless	5534					
911 Fees - Restricted	442002	387,241	380,000	380,000	380,000	380,000
Use of Money and Property	16					
911	5533					
Interest Earnings	461000	7,470		30,819	15,000	15,000
Miscellaneous Revenues	17					
911	5533					
Refunds of Expenditures	492000	15,000	15,000	15,000	15,000	15,000
Total Revenues		867,598	810,000	1,140,819	1,125,000	1,125,000
Expenditures						
Public Safety	52					
911	5533					
Regular Salaries and Wages Regular	512100	396,665	512,009	434,455	456,893	456,893
Regular Salaries and Wages Overtime	512200	66,297		72,000	76,000	76,000
Emp Benefits FICA or Supplemental Retirement	515100	6,561	7,424	6,910	6,625	6,625
Deferred Compensation	515150	5,906	5,889	10,251	10,171	10,171
Emp Benefits Retirement Contributions	515200	53,240	63,165	55,380	52,543	52,543
Emp Benefits - health Insurance	515300	52,200	57,600	54,180	57,600	57,600
Employee Benefits-Life & Disability	515310	922	990	938	990	990
Emp Benefits Worker's Comp	515400	2,738	3,072	2,865	2,741	2,741
Unemployment Compensation	515500					
Unemployment Insurance	515550	1,123	1,703	771	771	771
Postage and Box Rent	524100		150	150	150	150
Telephone	524200	235,338	145,000	375,000	375,000	375,000
Pager, Messenger & Delivery Service	524300		500	500	500	500
Radio and Television Services	524400		400	400	400	400
Maintenance Services (Contractual)	527000	61,311	65,000	90,000	90,000	90,000
Professional Services	528000	2,033	6,000	6,000	6,000	6,000
Professional Svcs Accounting, Auditing,	528500	1,359	1,000	1,000	1,000	1,000
Miscellaneous Contractual Service	528900		3,600	3,600	3,600	3,600

Iberville Parish Council

Plaquemine, Louisiana

Emergency 911 - 150

2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Insurance Employee Liability Insurance	529400	22,988	22,500	22,500	23,000	23,000
Office Supplies	531000	3,084	5,000	5,000	5,000	5,000
Op Supplies Food and Clothing	532500	395	4,000	4,000	4,000	4,000
Op Supplies Vehicle and Equipment	532700		550	550	550	550
Op Supplies Fuel	532750		500	500	500	500
Op Supplies Miscellaneous	532900	118	500	500	500	500
Miscellaneous	539900					
Travel Transportation, Mileage	541100		500	500	500	500
Travel Convention, Seminar Reg.	541400		1,250	1,250	1,250	1,250
Capital Outlay - Public Safety	5852					
911	5533					
Acquisition of Equipment	565000	163,217	25,000	25,000	25,000	25,000
Total Expenditures		<u>1,075,495</u>	<u>933,302</u>	<u>1,174,200</u>	<u>1,201,284</u>	<u>1,201,284</u>
Total Revenues VS Expenditures		(207,897)	(123,302)	(33,381)	(76,284)	(76,284)
Beginning Fund Balance		<u>786,506</u>	<u>502,910</u>	<u>578,609</u>	<u>545,228</u>	<u>545,228</u>
Ending Fund Balance		<u>\$ 578,609</u>	<u>\$ 379,608</u>	<u>\$ 545,228</u>	<u>\$ 468,944</u>	<u>\$ 468,944</u>

Iberville Parish Council
 Plaquemine, Louisiana
Section 8 Housing Fund - 152
 2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
IGR Operating Hud Housing Assistance Payments	1361					
Cares Act	6137					
Federal Grants	431000	\$ -	\$ -	\$ -	\$ -	\$ -
Public Housing	7455					
Federal Grants	431000	177,940	160,000	149,900	160,000	160,000
Miscellaneous Revenues	17					
Public Housing	7455					
Refunds of Expenditures	492000	36,091	36,000	5,000	5,000	5,000
Total Revenues		<u>214,031</u>	<u>196,000</u>	<u>154,900</u>	<u>165,000</u>	<u>165,000</u>
Expenditures						
Housing Assistance Payments	61					
Public Housing	7455					
Publication of Legal Notices	521100		400	400	400	400
Professional Svcs Accounting, Auditing,	528500	302	2,500	2,500	2,500	2,500
Office of Community Services Admin Fee	528510	2,121	2,000	2,000	2,000	2,000
Administrative Fee	528520	19,083	15,000	15,000	15,000	15,000
Bank Service Charges	556000	5				
Rent Assistance	576020	180,601	176,100	135,000	145,100	145,100
Total Expenditures		<u>202,112</u>	<u>196,000</u>	<u>154,900</u>	<u>165,000</u>	<u>165,000</u>
Total Revenues VS Expenditures		11,919	-	-	-	-
Beginning Fund Balance		<u>19,616</u>	<u>19,616</u>	<u>31,535</u>	<u>31,535</u>	<u>31,535</u>
Ending Fund Balance		<u>\$ 31,535</u>	<u>\$ 19,616</u>	<u>\$ 31,535</u>	<u>\$ 31,535</u>	<u>\$ 31,535</u>

Iberville Parish Council
Plaquemine, Louisiana
Disaster Relief Fund -153
2024 Budget

		<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues						
IGR Operating- Public Health	1354					
Natural Disaster Relief	5649					
Federal Grants	431000	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Money and Property	16					
Natural Disaster Relief	5649					
Interest Earnings	461000	19	-	-	-	-
Total Revenues		19	-	-	-	-
Expenditures						
Health and Welfare	54					
Natural Disaster Relief	5649					
General Assistance	576029	-	109,534	-	109,553	109,553
Total Expenditures		-	109,534	-	109,553	109,553
Total Revenues VS Expenditures		19	(109,534)	-	(109,553)	(109,553)
Beginning Fund Balance		109,534	109,534	109,553	109,553	109,553
Ending Fund Balance		\$ 109,553	\$ -	\$ 109,553	\$ -	\$ -



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

\$225,000 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 2024 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 2024; 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.

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 2024.

Iberville Parish Solid Waste:

General Sales and Use Taxes

\$5,500,000 is budgeted for Sales and Use tax collections for 2024.

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 \$600,000 of our 2024 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 2024.

Drainage Maintenance:

Op Supplies/ Vehicle and Equipment



Special Revenue Funds Budgetary Comments

We have budgeted a total of \$350,000 for equipment maintenance for 2024.

Op Supplies/ Fuel

We have budgeted a total of \$225,000 to purchase fuel for 2024.

Professional Services

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

Acquisition of Equipment

We have budgeted a total of \$750,000 for purchase of drainage equipment.

Construction in Progress

We have budgeted \$1,500,000 for parish-wide drainage improvements.

Parks and Recreation:

Infrastructure- other than buildings

We have budgeted \$350,000 for the completion of Belleview District Park.

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

\$75,000 has been budgeted for 2024 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

\$25,000 has been budgeted to purchase new safety equipment.



White Castle Fire Department:

Maintenance Autos, Trucks and Machinery

\$25,000 has been budget in 2024 for the maintenance of all fire apparatus.

Capital Outlay

\$100,000 has been budgeted to purchase new safety equipment.

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 2024 for purchase of portable radios, new bunker gear, other safety equipment.

Parish Transportation Fund:

Road Materials

A line item was budgeted in the amount of \$450,000 for 2024 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

\$250,000 had been budgeted in 2024 to complete courthouse security upgrades.

Vehicle and Equipment Replacement Fund:

We have budgeted \$1,000,000 in 2024 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



Special Revenue Funds Budgetary Comments

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

Capital Outlay – Infrastructure

\$500,000 is budgeted for infrastructure projects throughout the parish. \$1,000,000 is budgeted toward the purchase of four new tractors for 2024.

Solid Waste Fund:

Solid Waste – Residential and Boom

\$3,065,807 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 2024.

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.

Maintenance Autos, Truck, Machinery

\$72,000 is budgeted for Maintenance of Trucks and Equipment.

Iberville Medical Complex CDBG:

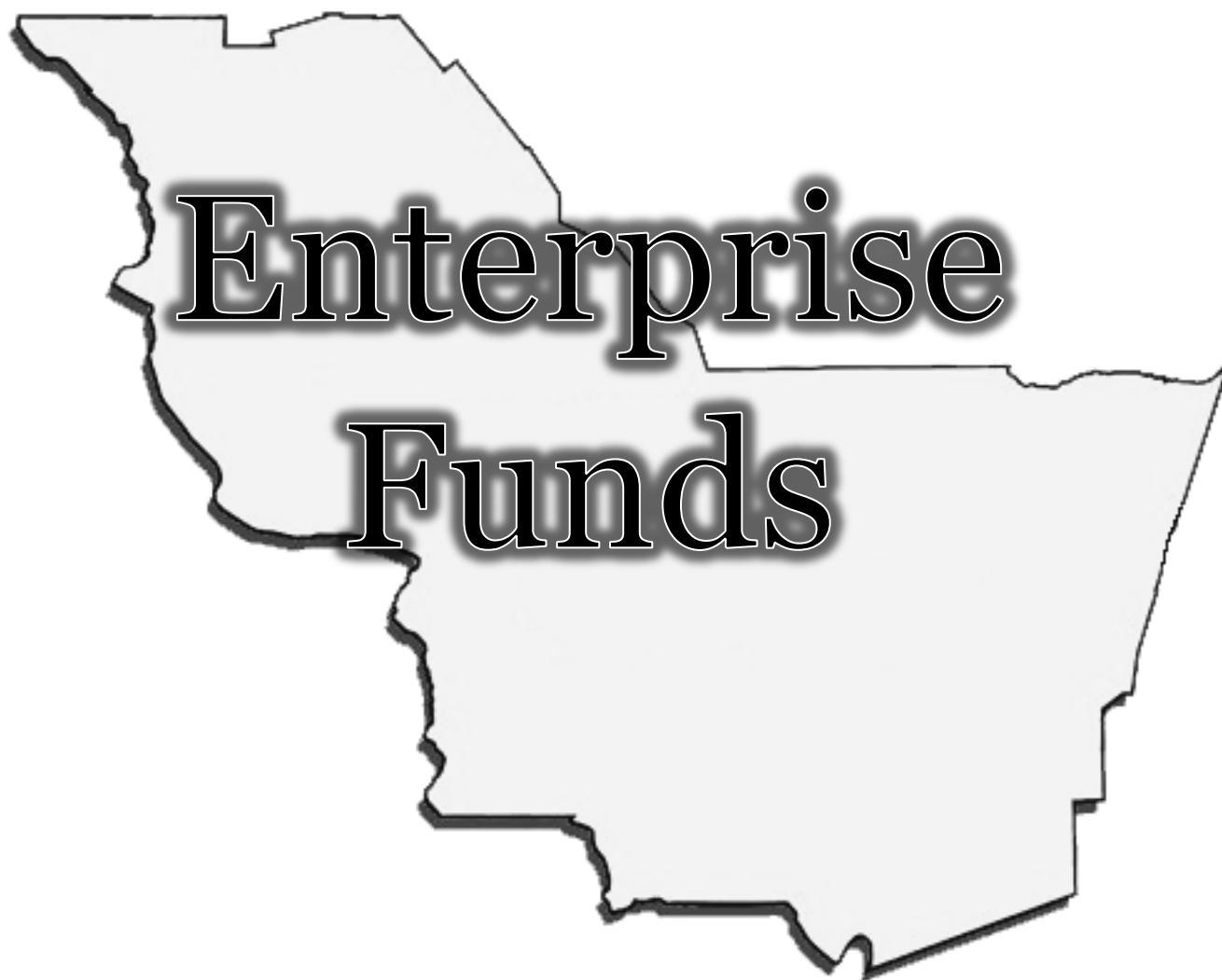
\$200,000 has been budgeted for repairs at The Ochsner Medical Facility. These repairs are funded through rent paid to Iberville Parish from Ochsner for use of the building.

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.





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

2024 Budget

	<u>2022 Actual</u>	<u>2023 Original</u>	<u>2023 Revised</u>	<u>2024 Request</u>	<u>2024 Budget</u>
Revenues					
Sales Tax	\$ 897,763	\$ 950,060	\$ 946,660	\$ 948,960	\$ 948,960
Occupational License	-	-	-	-	-
Total Receipts	897,763	950,060	946,660	948,960	948,960
Expense					
Administrative Salaries	220,842	225,000	224,000	224,000	224,000
Retirement & Social Security					
Medicare	3,360	4,000	4,000	4,000	4,000
Retirement	24,845	32,000	27,000	27,000	27,000
Health Insurance	21,600	21,600	21,600	21,600	21,600
Employee Benefit - Life & Disability	353	360	360	360	360
Employee Benefit - Deferred Comp	9,255	9,500	11,000	11,000	11,000
Worker's Compensation	1,297	1,300	1,400	1,500	1,500
Unemployment Insurance	407	500	700	700	700
Insurance (Bonds)	250	300	300	300	300
Rent - Office	9,600	9,600	9,600	9,600	9,600
Office Supplies	19,288	16,000	15,000	16,000	16,000
Postage	14,438	14,000	16,000	16,000	16,000
Telephone Expense	1,295	2,000	2,000	2,000	2,000
Professional Services Fees	4,727	6,000	6,000	7,000	7,000
Audit Fees	507,803	520,000	520,000	520,000	520,000
Accounting Fees	1,850	2,500	2,500	2,500	2,500
Bank Service Charges	4,219	6,000	6,000	6,000	6,000
Legal Fees	14,770	50,000	50,000	50,000	50,000
Computer Service Agreement	13,526	15,000	15,000	15,000	15,000
Equipment Maintenance	4,178	7,000	7,000	7,000	7,000
Auto Insurance	1,817	2,200	2,200	2,200	2,200
Travel	75	500	300	500	500
Vehicle Expense	368	500	500	500	500
Lodging	700	1,000	1,000	1,000	1,000
Meals		200	200	200	200
Seminars	975	1,500	1,500	1,500	1,500
Staff Unions		500	500	500	500
Acquisition of Equipment	15,190	-	-	-	-
Miscellaneous Expense	735	1,000	1,000	1,000	1,000
Total Disbursements	897,763	950,060	946,660	948,960	948,960
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
2024 Budget

	2022 Actual	2023 Original	2023 Revised	2024 Request	2024 Budget
<u>Revenues</u>					
Manchac Garbage Billing	\$ 904	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
<u>Natural Gas Office</u>					
Federal Grant	5,377				
Sale of Scrap Materials		500	500	500	500
Residential Sales	1,746,328	1,800,000	1,800,000	1,800,000	1,800,000
Commercial Sales	1,017,658	875,000	875,000	950,000	950,000
Industrial Sales	42,529	45,000	45,000	45,000	45,000
Unbilled Gas Sales	49,146				
Prisons	335,148	280,000	280,000	300,000	300,000
Penalties	12,145	15,000	15,000	15,000	15,000
Micellaneous Revenue	9,695	11,000	11,000	11,000	11,000
Bad Debt Recovery		1,000	1,000	1,000	1,000
Interest	12,970	6,000	15,000	15,000	15,000
Miscellaneous Income	2,401	5,000	5,000	5,000	5,000
Refund of Expenditures	2,606				
Pension Exp Income	9,746				
Proceeds from Sale of Assets	7,034	-	-	-	-
Total Gas Service	3,252,783	3,038,500	3,047,500	3,142,500	3,142,500
<u>Sewer</u>					
Federal Grant	791				
State Grant	45,022				
Charges for Services All Areas	305,418	320,000	320,000	310,000	310,000
Miscellaneous Revenue		100	100	100	100
Refund of Expenditures	466				
Interest	-	-	-	-	-
Total Sewer	351,697	320,100	320,100	310,100	310,100
<u>Intracoastal Water System West</u>					
State Grants	17,852				
Sales to Axiall	100,937	115,000			
Sale of Scrap Material		1,000			
Residential	1,107,443	1,300,000	850,000	800,000	800,000
Commercial	384,834	350,000	100,000	100,000	100,000
Multi-Residential	71,882	78,500	70,000	70,000	70,000
Penalties	20,702	25,000	13,000	13,000	13,000
Unbilled Revenue	2,064				
Service Charges	7,690	12,000	6,000	6,000	6,000
Miscellaneous Income	239	2,500	1,250	1,250	1,250
Bad Debt Recovery		800	800	400	400
Interest Income	14,932	7,500	15,000	15,000	15,000
Pension Exp Income	5,891				
State Grants					
Refund of Expenditures IWS	3,242	-	-	-	-
Total Water Service	1,737,708	1,892,300	1,056,050	1,005,650	1,005,650

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2024 Budget

	2022 Actual	2023 Original	2023 Revised	2024 Request	2024 Budget
<u>North Iberville Water</u>					
Other Sales		1,000	1,000		
Residential Sales	143,943	155,000	155,000	155,000	155,000
Commercial Sales	23,294	20,000	20,000	25,000	25,000
Municipal Sales	102,315	100,000	100,000	105,000	105,000
Penalties	971	1,200	1,200	1,200	1,200
Unbilled Revenue	1,379				
Miscellaneous Revenue	790	1,000	1,000	1,000	1,000
Bad Debt Recovery		500	500	500	500
Miscellaneous Income	675	1,000	1,000	1,000	1,000
Total North Iberville Water	273,367	279,700	279,700	288,700	288,700
<u>Intracoastal Water System East</u>					
Federal Grants					
Sales to Axiall			115,000	115,000	115,000
Sale of Scrap Material					
Residential			350,000	350,000	350,000
Commercial			330,000	330,000	330,000
Multi-Residential			7,000	7,000	7,000
Penalties			12,000	12,000	12,000
Unbilled Revenue					
Service Charges			6,000	6,000	6,000
Miscellaneous Income			1,000	1,000	1,000
Bad Debt Recovery			400	400	400
Interest Income					
Pension Exp Income					
Refund of Expenditures IWS	-	-	-	-	-
Total Water Service	-	-	821,400	821,400	821,400
<u>Highway 1148</u>					
Residential Sales	66,216	80,000	80,000	75,000	75,000
Commercial Sales	61,694	60,000	60,000	65,000	65,000
Industrial Sales	18,064	23,000	23,000	23,000	23,000
Penalties	571	1,000	1,000	1,000	1,000
Unbilled Revenue	899				
Miscellaneous Revenue	2,035	4,000	4,000	4,000	4,000
Bad Debt Recovery	-	50	50	50	50
Total Highway 1148	149,479	168,050	168,050	168,050	168,050
<u>East Iberville Water</u>					
Property Tax	1				
Sale of Scrap Materials	3,954				
Residential Sales	545,785	575,000	575,000	600,000	600,000
Commercial Sales	1,064,544	1,200,000	1,200,000	1,200,000	1,200,000
Penalties	27,445	35,000	35,000	35,000	35,000
Unbilled Revenue	145,682				
Service Charges	23,265	37,500	37,500	30,000	30,000
Lease of Lines	1,200	1,200	1,200	1,200	1,200
Miscellaneous Revenue	4	1,500	1,500	1,500	1,500
Interest	-	500	500	-	-
Total East Iberville Water	1,811,880	1,850,700	1,850,700	1,867,700	1,867,700
<u>Other Revenues</u>					
Federal Grants					
Contributed Capital	-	-	-	-	-
Total Other Revenues	-	-	-	-	-
Total Revenues	7,577,818	7,550,550	7,544,700	7,605,300	7,605,300

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2024 Budget

Expenditures

Natural Gas

	2022 Actual	2023 Original	2023 Revised	2024 Request	2024 Budget
Overtime Wages and Salaries			70,000	70,000	70,000
Field Salaries	605,965	575,000	505,000	505,000	505,000
Clerical Salaries	217,098	217,000	217,000	230,000	230,000
Fringe Benefits	62,067	250,000	245,000	245,000	245,000
Unemployment Insurance	1,707	2,000	1,500	1,500	1,500
Drug Screening & Medical	1,190	2,000	2,000	2,000	2,000
Dues and Subscriptions	5,916	2,700	2,700	2,500	2,500
Publication	126	1,000	1,000	1,000	1,000
Utilities	1,167	1,500	1,500	1,500	1,500
Postage	51,584	48,000	40,000	40,000	40,000
Phones and Pagers	26,689	38,000	38,000	30,000	30,000
LA One Call	5,569	5,500	5,500	6,500	6,500
Equipment Rental	3,856	7,500	7,500	5,000	5,000
Service Charges	3,560	3,600	3,600	3,600	3,600
Building and Maintenance Supplies	4,929	7,500	10,000	5,000	5,000
Maintenance of Mains	8,966	12,000	17,000	17,000	17,000
Cathodic Protection Expense	20,465	20,000	20,000	22,000	22,000
Cathodic Protection Utilities	5,271	8,000	6,500	6,500	6,500
Maintenace of Meters	16,121	17,000	17,000	17,000	17,000
Maintenance Machinery & Equipment	19,339	15,000	15,000	15,000	15,000
Machine Maintenace & Service Contract	1,808	4,000	4,000	2,500	2,500
Computer License	17,572	31,500	31,500	22,000	22,000
Professional Fees	51,518	57,000	50,000	50,000	50,000
Servitudes and Recordings	258	1,500	1,500	1,500	1,500
Field Site Expense	353	600	600	600	600
Worker's Compensation	25,359	24,500	24,500	27,000	27,000
Insurance	168,810	155,000	170,000	170,000	170,000
Office Supplies	5,789	7,500	7,500	7,500	7,500
Computer Supplies	3,389	4,500	4,500	4,500	4,500
Safety Equipment	3,378	5,000	5,000	5,000	5,000
Uniforms	10,497	11,000	11,000	11,000	11,000
OP Supplies Food and Clothing			2,500	2,500	2,500
Vehicle Supplies	74,179	60,000	60,000	65,000	65,000
Miscellaneous Field Supplies	141,462	90,000	90,000	95,000	95,000
Small Tools	16,849	17,000	17,000	17,000	17,000
Natural Gas Purchase for Resale	1,596,557	1,000,000	1,000,000	1,100,000	1,100,000
Seminar Training	9,300	12,000	12,000	12,000	12,000
Depreciation	291,891	290,000	290,000	300,000	300,000
Amortization Expense	2,400	2,400	2,400	2,400	2,400
Tax on Service Lines	4,557	5,000	5,000	5,000	5,000
Miscellaneous Expense	1,853	1,500	1,500	1,500	1,500
Bad Debt Expense	10,916	15,000	15,000	12,500	12,500
Gas Leak Survey	14,365	20,000	20,000	17,000	17,000
Loss on Disposal of Fixed Assets	-	-	-	-	-
Total Natural Gas	3,514,645	3,048,300	2,981,300	3,087,600	3,087,600

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2024 Budget

	2022 Actual	2023 Original	2023 Revised	2024 Request	2024 Budget
<u>Sewer</u>					
Regular Wages & Salaries	107,209	110,000	100,000	90,000	90,000
Overtime Wages and Salaries			10,000	10,000	10,000
Fringe Benefits			22,000	22,000	22,000
Unemployment Insurance			500	500	500
Utilities				70,000	70,000
Telephone and Pagers			1,000	1,000	1,000
Telemetry	11,088	10,000	10,000	12,000	12,000
Professional Services	390	5,000	5,000	5,000	5,000
Worker's Compensation			3,600	3,600	3,600
Sewer Testing				4,000	4,000
Operating Supplies All Areas	199,887	240,000	220,000	75,000	75,000
Vehicle Supplies	19,989	15,000	15,000	20,000	20,000
Misc Materials & Supplies	5,356	5,000	5,000	4,000	4,000
Small Tools and Equipment			1,000	1,000	1,000
Seminar and Training Registration	425	500	500	500	500
Depreciation	58,945	51,000	59,000	59,000	59,000
Sewer Treating Chemicals				4,000	4,000
Sewer Treatment Services				67,000	67,000
Miscellaneous Expense		500	500	500	500
Bad Debt Expense	(402)	7,500	5,000	5,000	5,000
Building Maintenance Sewer	4,353	3,000	3,000	4,000	4,000
Building Maintenance Misc Materials	1,324	1,500	1,500	1,500	1,500
Total Sewer	408,564	449,000	462,600	459,600	459,600
<u>Building Maintenance</u>					
Building Maintenance Water Telemetry	1,500	1,500	1,500	1,500	1,500
Building Maintenance Misc. Supplies Water	4,933	10,000	10,000	7,000	7,000
	6,433	11,500	11,500	8,500	8,500
<u>Intracoastal Water System (West) (Formerly East & West)</u>					
Overtime Wages and Salaries			75,000	75,000	75,000
Field Employee Salaries	416,059	435,000	350,000	350,000	350,000
Clerical Salaries	68,528	68,000	68,000	68,000	68,000
Fringe Benefits	25,382	100,000	100,000	120,000	120,000
Unemployment Insurance	860	1,000	1,000	1,000	1,000
Dues and Subscriptions	375	500	500	500	500
Publications	648	1,500	1,500	1,500	1,500
Utilities	82,236	90,000	70,000	70,000	70,000
Postage	27,844	30,000	30,000	22,000	22,000
Telephone and Pager Expense	6,692	5,500	10,000	10,000	10,000
Equipment Rental	2,493	3,000	3,000	3,000	3,000
Lease of Land	319	500	500	500	500
Maintenance Machinery & Equipment			2,000	2,000	2,000
Repairs and Maintenance	233,731	150,000	120,000	120,000	120,000
Telemetry Expense	15,841	20,000	20,000	18,500	18,500
Professional Services	91,032	30,000	30,000	40,000	40,000
Servitudes and Recordings	205	2,500	2,500	2,500	2,500
Workers Compensation	18,334	22,000	22,000	22,000	22,000
Insurance	68,956	70,000	70,000	70,000	70,000
Office Supplies	261	1,000	1,000	1,000	1,000
Plant Supplies	92,683	70,000	70,000	70,000	70,000
OP Supplies Food and Clothing			1,000	1,000	1,000
Vehicle Supplies	52,174	30,000	30,000	50,000	50,000
Plant Diesel		1,000			
Miscellaneous Materials & Supplies	116,660	65,000	65,000	80,000	80,000
Small Tools and Equipment			1,000	1,000	1,000
Loss on Disposal of Fixed Asset	2,181				

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2024 Budget

	2022 Actual	2023 Original	2023 Revised	2024 Request	2024 Budget
Water Purchase for Resale (Move to East)	369	750			
Seminar and Training Registration	1,340	2,000	2,000	2,000	2,000
Depreciation	339,655	365,000	365,000	350,000	350,000
Debt Service Interest	11,131	18,000	18,000	6,000	6,000
License Permits and Taxes	456	550	550	550	550
Water Treating Chemicals	340,577	300,000	300,000	278,000	278,000
Miscellaneous	2,408	1,500	1,500	1,500	1,500
Bad Debt Expense	4,688	8,000	8,000	8,000	8,000
Total Water	2,024,118	1,892,300	1,839,050	1,845,550	1,845,550
<u>North Iberville Water</u>					
Dues & Subscriptions	375	500	500	500	500
Publications	324	800	800	800	800
Utilities	23,598	25,000	25,000	25,000	25,000
Postage			5,000	5,000	5,000
Repairs & Maintenance	60,697	50,000	50,000	45,000	45,000
Telemetry Expense	7,500	9,000	20,000	15,000	15,000
Professional Services	1,361	2,000	2,000	2,000	2,000
Servitudes and Recordings	1,107		1,000	1,000	1,000
Field Site Collection	81	250	250	250	250
Insurance	27,521	17,500	28,000	28,000	28,000
Office Supplies		750	750	750	750
Miscellaneous Materials & Supplies	11,316	10,000	10,000	10,000	10,000
Depreciation	69,820	80,000	72,000	72,000	72,000
Water Treating Chemicals	14,655	16,000	16,000	16,000	16,000
Miscellaneous		500	500	500	500
Bad Debt Expense	252	4,000	4,000	4,000	4,000
Total North Iberville Water	218,607	216,300	235,800	225,800	225,800
<u>Intracoastal Water System (East) (Formerly East & West)</u>					
Utilities			20,000	20,000	20,000
Postage			10,000	10,000	10,000
Repairs and Maintenance			30,000	30,000	30,000
Professional Services			3,000	3,000	3,000
Miscellaneous Materials and Supplies			20,000	20,000	20,000
Water Purchase for Resale			750	750	750
Water Treating Chemicals			56,000	70,000	70,000
Miscellaneous	-	-	100	100	100
Total Intracoastal East	-	-	139,850	153,850	153,850
<u>Highway 1148</u>					
Publications	311	700	700	700	700
Office Supplies			4,000	4,000	4,000
Water Testing		500	500	500	500
Misc Materials & Supplies		1,000	1,000	1,000	1,000
Water Purchased	40,205	45,000	45,000	45,000	45,000
Depreciation	29,744	32,000	32,000	32,000	32,000
Miscellaneous	29	500	500	500	500
Bad Debt Expense	(87)	5,000	5,000	5,000	5,000
Total Highway 1148	70,202	84,700	88,700	88,700	88,700

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2024 Budget

	2022 Actual	2023 Original	2023 Revised	2024 Request	2024 Budget
<u>East Iberville Water</u>					
Overtime Wages and Salaries				10,000	10,000
Field Employee Salaries				70,000	70,000
Clerical Salaries	77,725	70,000	70,000	80,000	80,000
Fringe Benefits	(6,040)	10,000	25,000	25,000	25,000
Unemployment Insurance	326	500	500	700	700
Publications	1,251	1,000	1,000	1,000	1,000
Utilities	46,199	45,000	45,000	48,000	48,000
Postage			20,000	20,000	20,000
Telephone Expense	16,345	14,500	14,500	18,000	18,000
LA One Call	1,915	4,000	4,000	3,000	3,000
Contract Operations	262,175	270,000	270,000	245,000	245,000
Service Charges	4,975	6,000			
Buildings & Grounds	12,521	4,500	15,000	4,500	4,500
Repairs and Maintenance	33,273	40,000	40,000	40,000	40,000
Machine Maintenance & Service Contract	969	1,000	1,000	1,000	1,000
Computer License and Maintenance Contract	8,053				
Telemetry Expense	6,540	8,000	14,000	10,000	10,000
Professional Services	24,954	5,000	20,000	10,000	10,000
Workers Compensation	404	500	6,000	6,000	6,000
Insurance	36,286	16,000	40,000	40,000	40,000
Office Supplies	4,166	3,500	3,500	3,500	3,500
Water Testing	1,944	3,000	3,000	3,000	3,000
OP Supplies Food and Clothing			1,000	1,000	1,000
Vehicle Supplies			10,000	10,000	10,000
Misc. Materials & Supplies	10,477	2,000	20,000	12,000	12,000
Small Tools and Equipment			1,000	1,000	1,000
Water Purchase for Resale	1,037,497	990,000	990,000	1,000,000	1,000,000
Depreciation	204,142	215,000	215,000	210,000	210,000
Debt Service Interest	2,221	7,000	1,000		
Miscellaneous	499	1,000	1,000	1,000	1,000
Bad Debt Expense	(1,259)	15,000	15,000	6,000	6,000
Total East Iberville Water	1,787,558	1,732,500	1,846,500	1,799,700	1,799,700
<u>Other Expenditures</u>					
Principal	-	-	-	-	-
Total Othe Expenditures	-	-	-	-	-
<u>Capital Expenditures</u>					
Equipment					
Vehicles		50,000	50,000		
Line Extensions	-	20,000	20,000	-	-
Total Capital Expenditures	-	70,000	70,000	-	-
Total Expenditures	8,030,127	7,504,600	7,675,300	7,669,300	7,669,300
<u>Other Financing Sources (Uses)</u>					
Operating Transfer In	-	-	1,250,000	500,000	500,000
Total Other Financing Sources (uses)	-	-	1,250,000	500,000	500,000
Total Revenues vs. Expenditures	(452,309)	45,950	1,119,400	436,000	436,000
Contributed Capital	199,552				
Beginning Fund Balance	22,307,761	21,525,512	22,055,004	23,174,404	23,174,404
Ending Fund Balance	\$ 22,055,004	\$ 21,571,462	\$ 23,174,404	\$ 23,610,404	\$ 23,610,404



Document-Wide Criteria

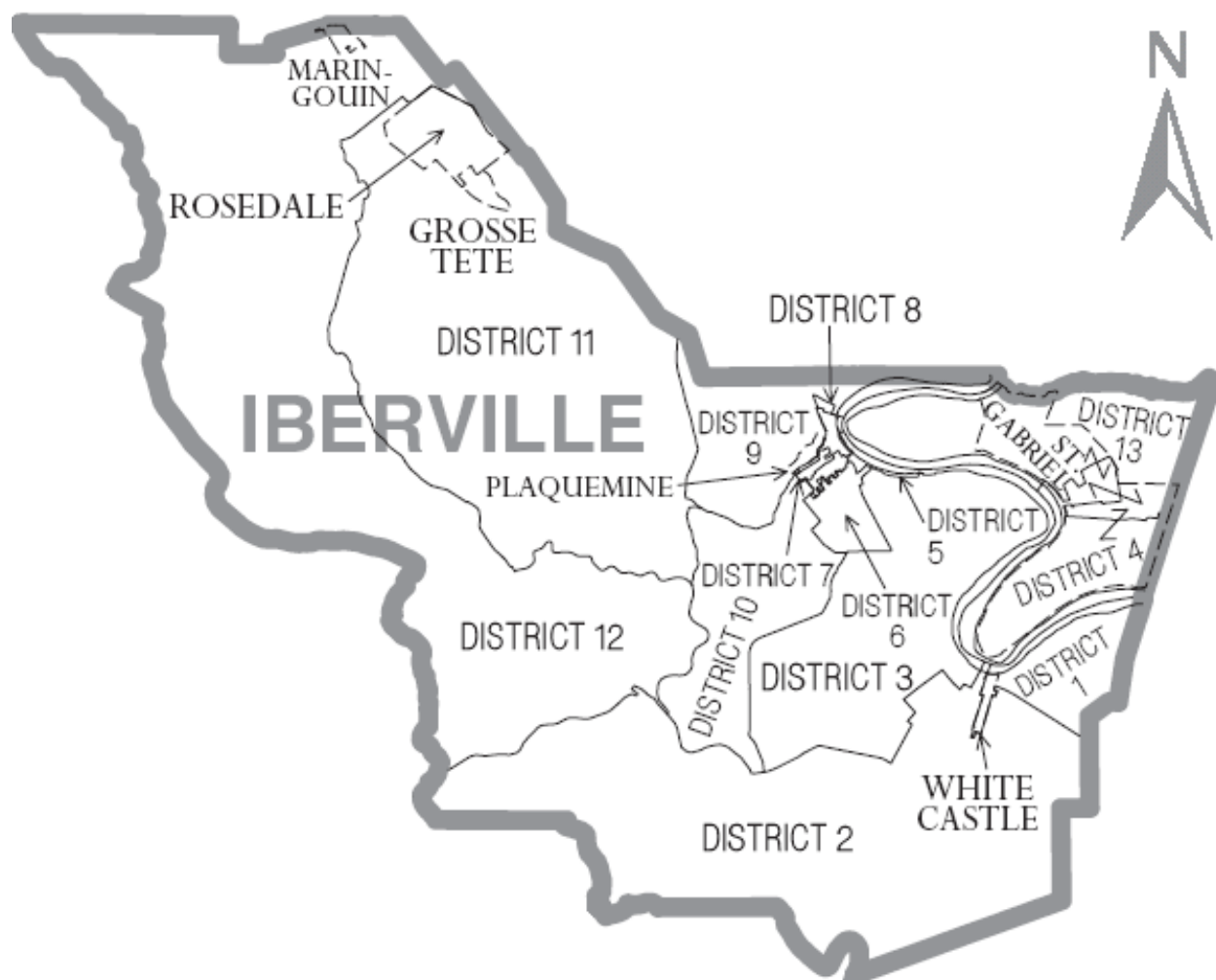
Iberville Parish History

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
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	10,302,219	202,112	5,060,259	11,781,360	2,597,248	3,074,272
2023 (*)	11,467,707	154,900	6,055,086	11,446,799	2,845,593	3,622,301
2024 (*)	11,669,420	165,000	6,219,764	12,558,021	3,107,905	3,728,557

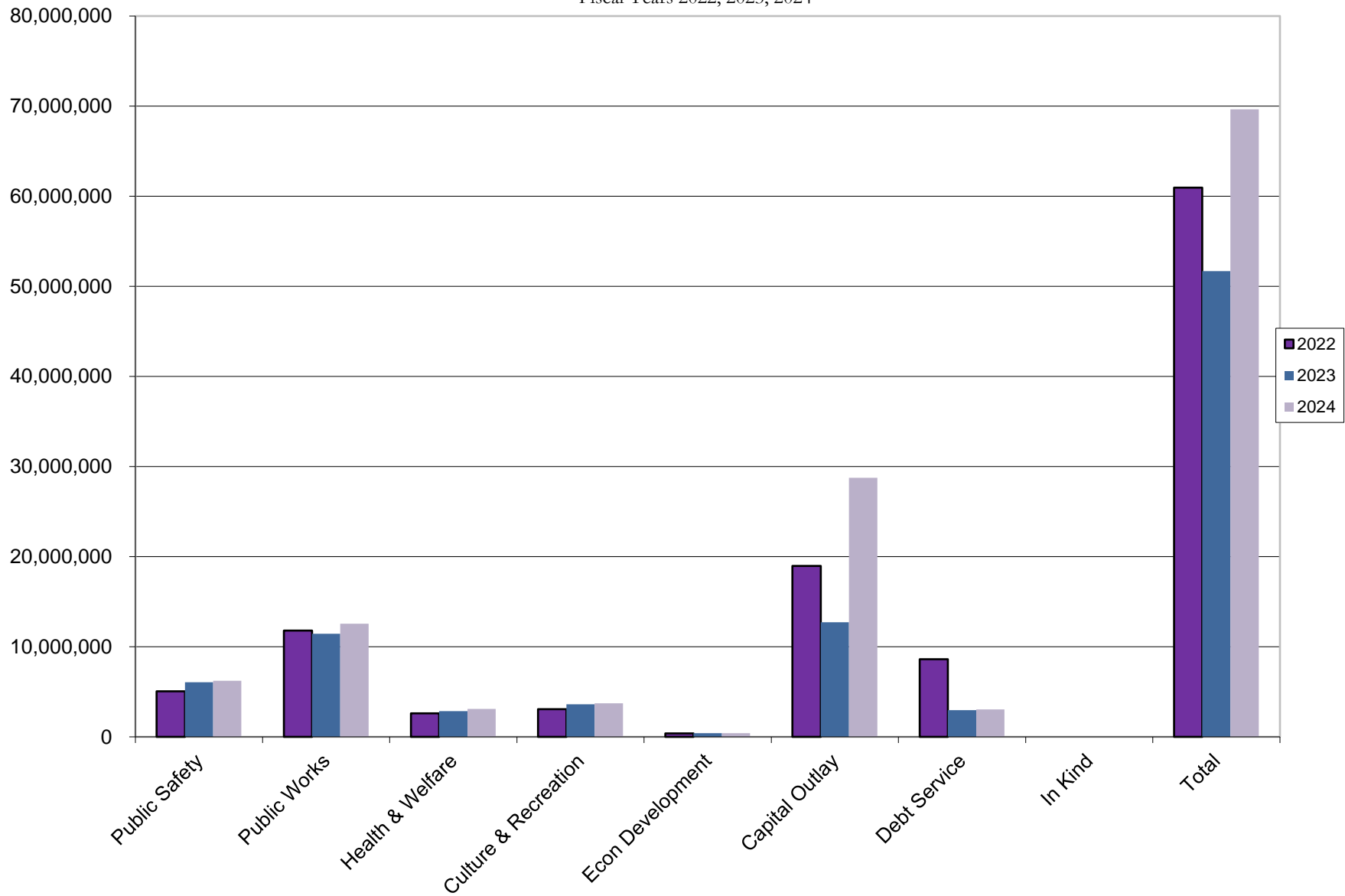
Fiscal Year	Economic Development	Capital Outlay	Debt Service	Other Expenditures	In Kind	TOTAL GOVERNMENT EXPENSES
2013	233,544	8,707,484	1,759,029			35,785,099
2014	236,094	19,667,223	1,783,384			57,807,679
2015	239,827	7,789,513	1,774,201			38,400,274
2016	238,228	11,937,668	2,616,830	13,703		42,598,738
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	370,830	18,961,510	8,605,077			60,954,887
2023 (*)	403,166	12,729,884	2,971,825			51,697,261
2024 (*)	407,876	28,745,864	3,056,564			69,658,971

Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2023 Revised Budget and 2024 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 2022, 2023, 2024



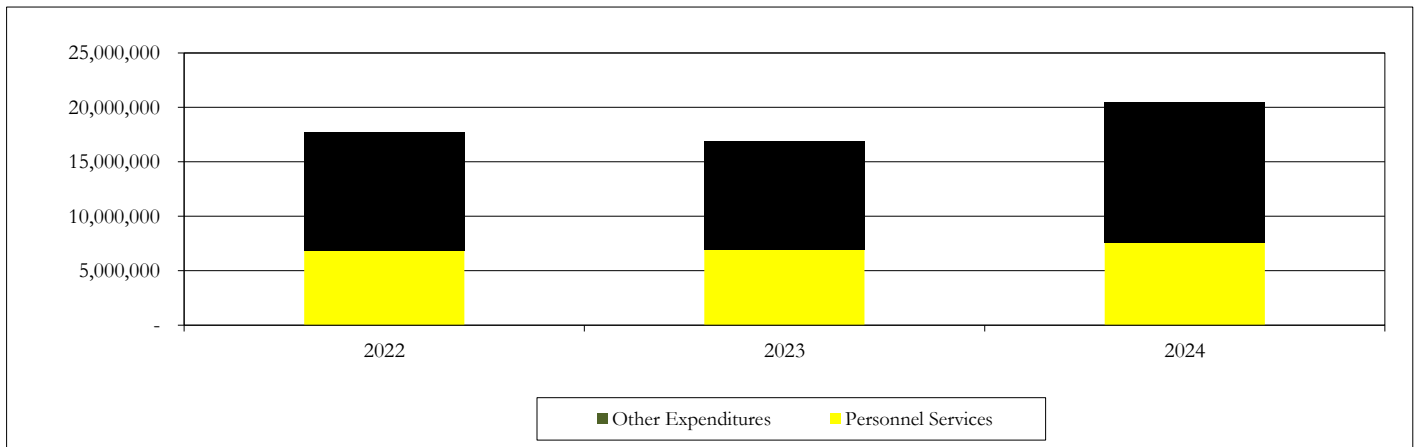
Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2024 Budget

General Fund Expenditures

	2022 Actual	2023 Original	2024		% Total
			Requested	Budget	
Regular Salaries and Wages	5,211,576	5,392,468	5,901,067	5,901,067	28.8%
Overtime Salaries and Wages	227,128	5,000	31,000	31,000	0.2%
Part-time Salaries and Wages	56,913	62,400	110,400	110,400	0.5%
Employee Benefits	1,383,022	1,492,231	1,522,746	1,522,746	7.4%
	\$ 6,878,639	\$ 6,952,099	\$ 7,565,213	\$ 7,565,213	36.9%

Other Expenditures:					
Utilities	93,007	73,800	83,294	83,294	0.4%
General Supplies	208,262	371,535	349,695	339,695	1.7%
Vehicle Supplies	55,189	68,195	80,185	80,185	0.4%
Feeding and Maintenance of Prisoners	122,435	142,000	150,000	150,000	0.7%
Professional Services	671,262	831,712	871,169	871,169	4.3%
Liability, Property, and Auto Insurance	3,805,022	3,572,832	4,574,482	4,574,482	22.3%
Seminars and Travel	45,121	92,850	108,700	108,700	0.5%
Operating Transfers	970,155	916,868	1,478,385	1,478,385	7.2%
Acquisition of Equipment	220,356	185,000	1,000,000	1,000,000	4.9%
Other	4,671,666	3,747,077	4,223,808	4,223,808	20.6%
	\$ 10,862,475	\$ 10,001,869	\$ 12,919,718	\$ 12,909,718	63.1%

Total General Fund Expenditures	\$ 17,741,114	\$ 16,953,968	\$ 20,484,931	\$ 20,474,931	100%
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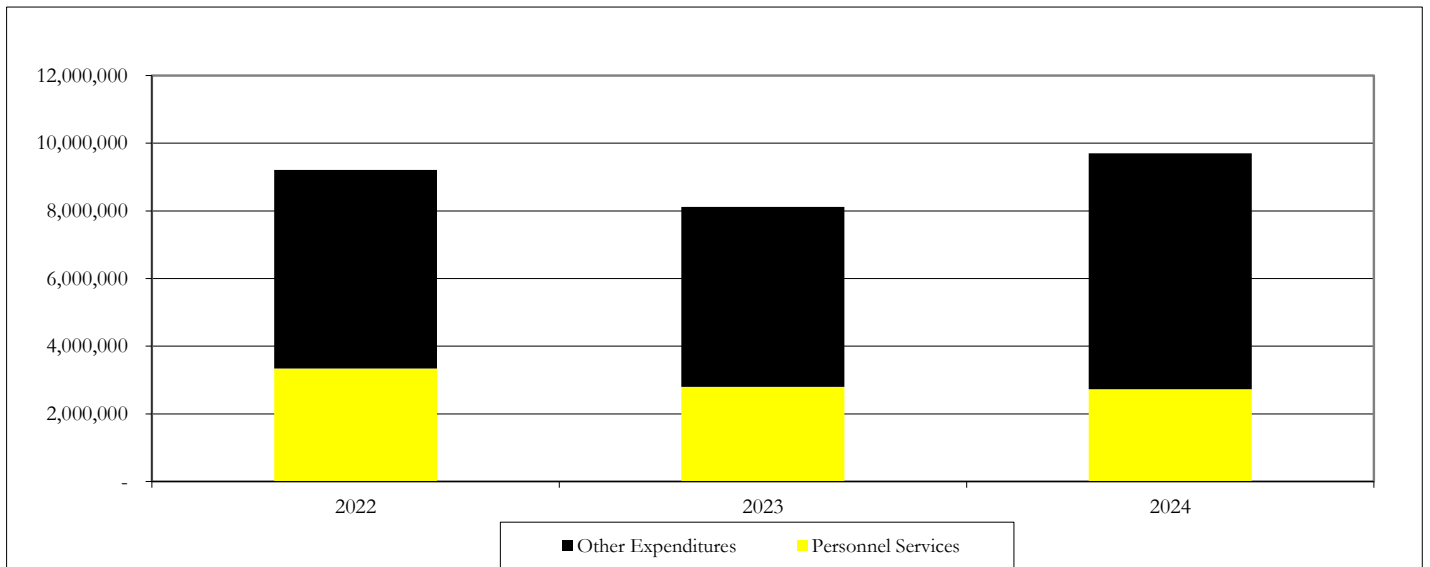
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2024 Budget

Department of Public Works

	2022 Actual	2023 Original	Requested	2024 Budget	% Total
Regular Salaries and Wages	2,147,896	2,066,910	1,974,731	1,974,731	20.4%
Overtime Salaries and Wages	320,449				0.0%
Employee Benefits	866,882	729,697	754,893	754,893	7.8%
	\$ 3,335,227	\$ 2,796,607	\$ 2,729,624	\$ 2,729,624	28.1%

Other Expenditures:					
Utilities	104,166	101,500	101,500	101,500	1.0%
General Supplies	114,753	129,300	129,300	129,300	1.3%
Vehicle/Equipment Supplies and Maint.	1,512,451	1,169,000	1,269,000	1,269,000	13.1%
Road and Drainage Materials	340,345	356,000	706,000	706,000	7.3%
Liability, Property, and Auto Insurance	282,404	255,847	255,847	255,847	2.6%
Construction in Progress	917,935	1,000,000	1,500,000	1,500,000	15.5%
Acquisition of Equipment	502,956	300,000	1,750,000	1,750,000	18.0%
Transfers					0.0%
Other	2,101,643	2,007,729	1,258,229	1,258,229	13.0%
	\$ 5,876,653	\$ 5,319,376	\$ 6,969,876	\$ 6,969,876	71.9%

Total DPW Expenditures	\$ 9,211,880	\$ 8,115,983	\$ 9,699,500	\$ 9,699,500	100%
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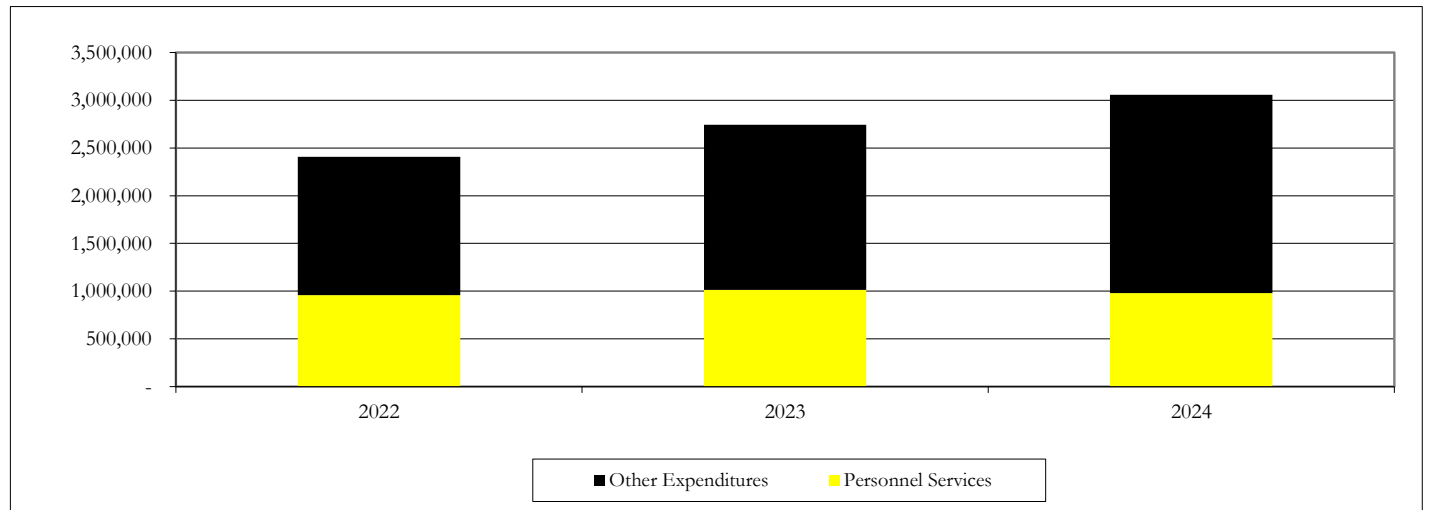
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2024 Budget

Department of Public Building Maintenance

	2022 Actual	2023 Original	Requested	2024 Budget	% Total
Regular Salaries and Wages	678,068	731,497	715,257	715,257	23.4%
Overtime Salaries and Wages	34,478	25,000	25,000	25,000	0.8%
Employee Benefits	245,690	258,146	239,805	239,805	7.8%
	\$ 958,236	\$ 1,014,643	\$ 980,062	\$ 980,062	32.1%

Other Expenditures:					
Utilities	494,003	445,708	467,708	467,708	15.3%
General Supplies	79,373	123,400	125,300	125,300	4.1%
Vehicle/Equipment Supplies and Maint.	7,023	10,250	16,250	16,250	0.5%
Maintenance Buildings and Grounds	568,839	440,900	458,800	458,800	15.0%
Liability, Property, and Auto Insurance	51,475	38,500	38,500	38,500	1.3%
Acquisition of Equipment & Capital Outlay	103,754	50,000	370,000	370,000	12.1%
Other	145,781	620,264	599,464	599,464	19.6%
	\$ 1,450,248	\$ 1,729,022	\$ 2,076,022	\$ 2,076,022	67.9%

Total PBM Expenditures	\$ 2,408,484	\$ 2,743,665	\$ 3,056,084	\$ 3,056,084	100%
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Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2024 Budget

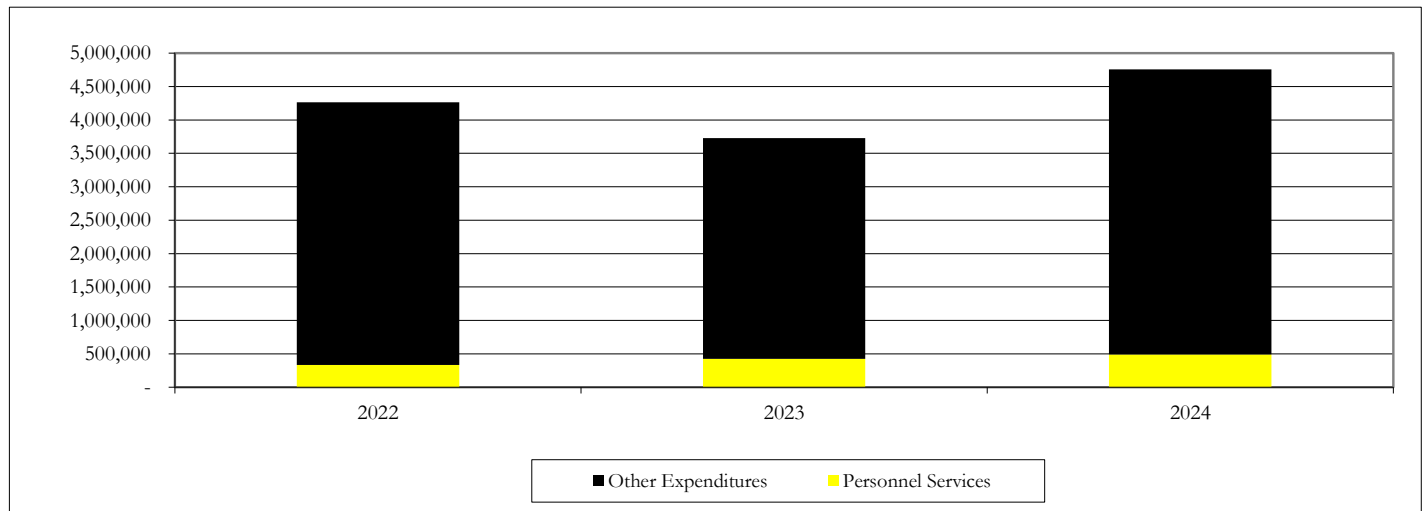
Department of Solid Waste

	2022 Actual	2023 Original	Requested	2024 Budget	% Total
Regular Salaries and Wages	224,713	322,546	371,815	371,815	7.8%
Overtime Salaries and Wages	33,786				0.0%
Employee Benefits	76,966	100,161	117,484	117,484	2.5%
	\$ 335,465	\$ 422,707	\$ 489,299	\$ 489,299	10.3%

Other Expenditures:

Contractual Services	170,570	150,000	150,000	150,000	3.2%
Solid Waste Residential and Boom Truck	2,469,510	2,250,000	3,065,807	3,065,807	64.5%
Solid Waste Recycling	52,758	55,000	55,000	55,000	1.2%
Solid Waste Governmental Buildings	400,090	320,000	400,000	400,000	8.4%
Acquisition of Equipment	442,590	250,000	250,000	250,000	5.3%
Other	394,721	279,260	345,389	345,389	7.3%
	\$ 3,930,239	\$ 3,304,260	\$ 4,266,196	\$ 4,266,196	89.7%

Total Solid Waste Expenditures	\$ 4,265,704	\$ 3,726,967	\$ 4,755,495	\$ 4,755,495	100%
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Iberville Parish Council
 Plaquemine, Louisiana
Ad Valorem Tax Data
 Last Ten Fiscal Years

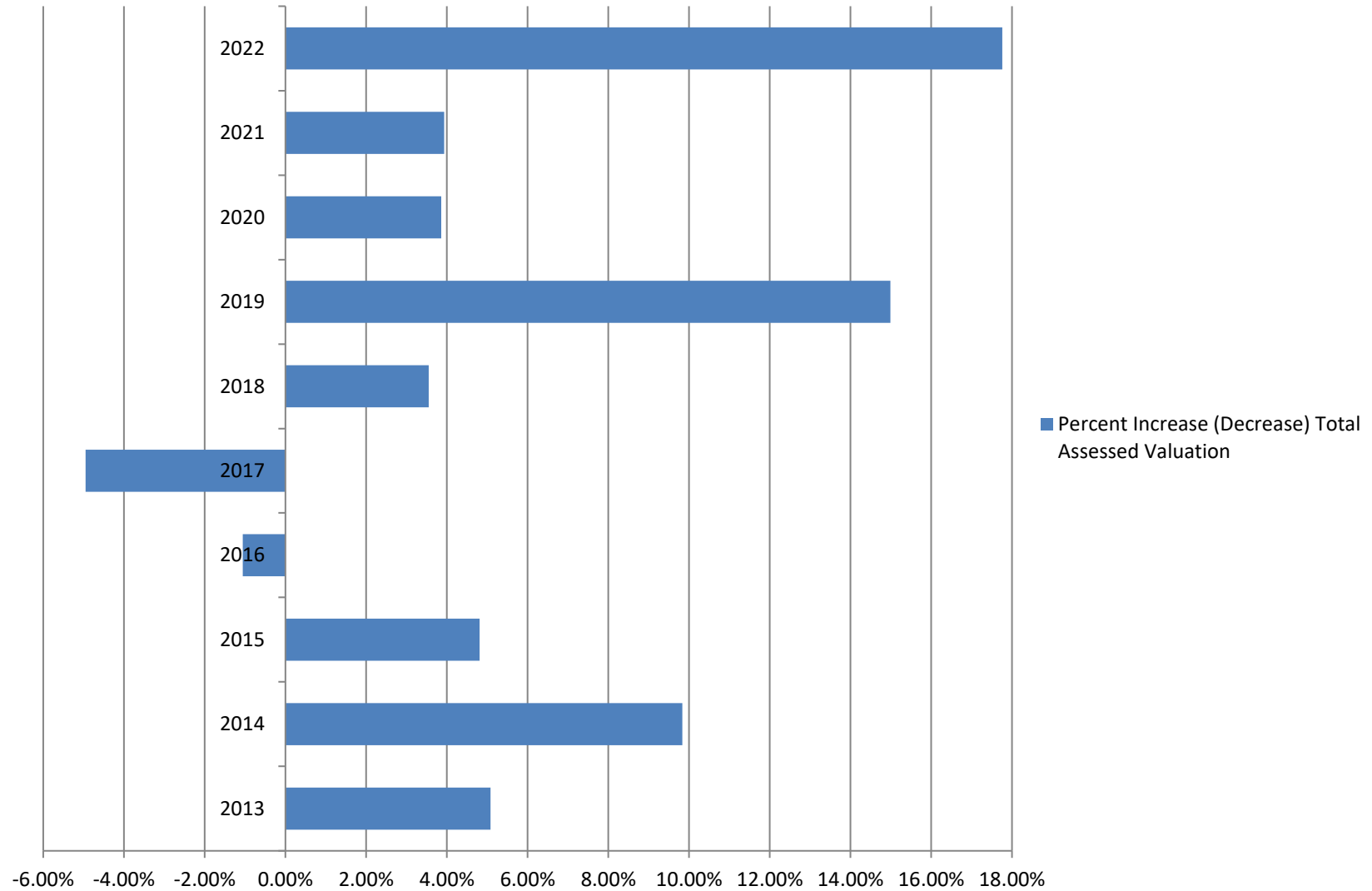
<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Homestead Exemptions</u>	<u>Taxable Assessed Valuation</u>	<u>Percent Increase (Decrease) Total Assessed Valuation</u>
2013	564,644,276	46,218,861	518,425,415	5.08%
2014	626,208,606	46,723,941	579,484,665	9.83%
2015	657,871,632	47,104,780	610,766,852	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%
2022	996,001,005	52,178,190	943,822,815	17.76%

CLASSIFICATION ANALYSIS

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Public Service Property</u>
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
2022	996,001,005	150,457,760	738,629,785	106,913,460

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	
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%
2022	150,457,760	1,504,577,600	738,629,785	4,919,274,368	106,913,460	427,653,840	52,178,190	996,001,005	6,799,327,618	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
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%
2022	16,535,585	16,121,349	97%	226,265	16,347,614	99%

Source: Iberville Parish Assessor's Office Grand Recap Reports

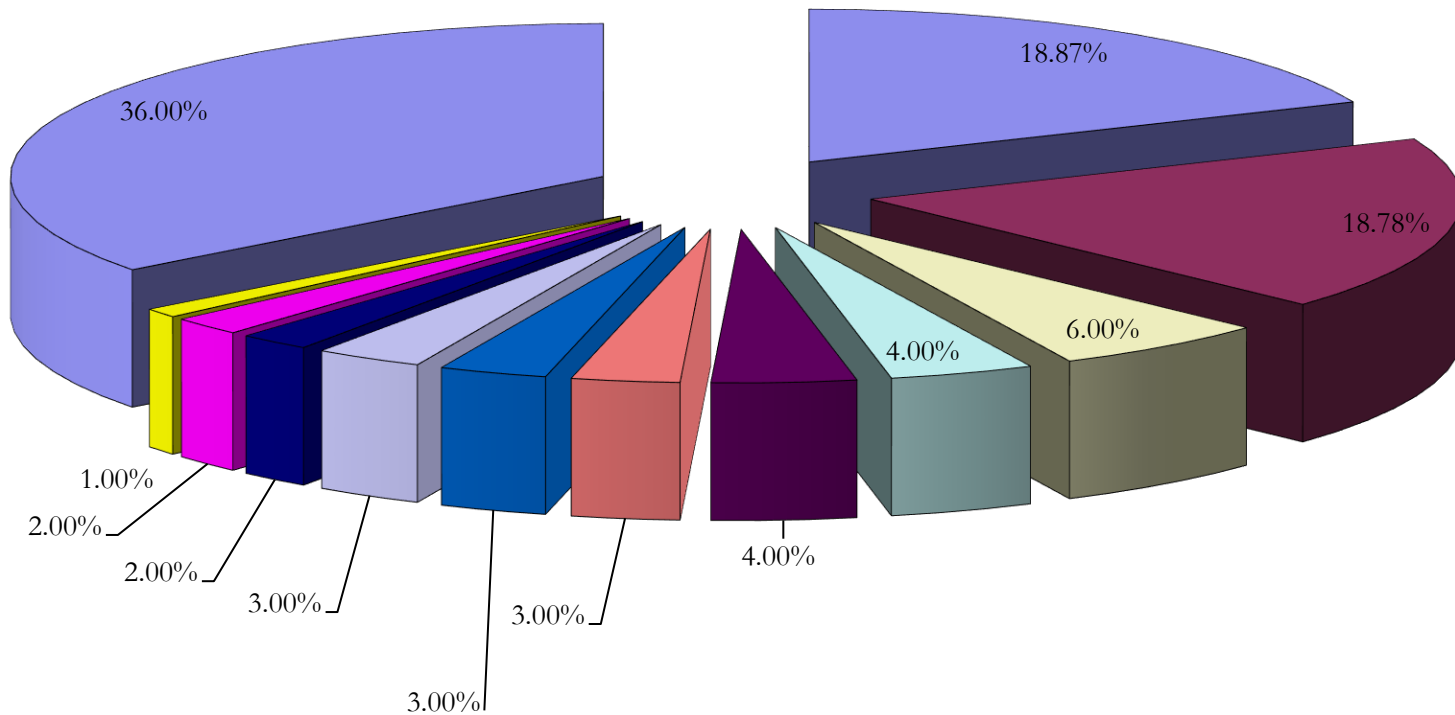
- (1) Includes the general fund, special revenue funds, capital outlay, debt service funds and governmental component units.
 (2) Taxes collected beyond assessed tax levy are considered delinquent tax collections from prior year tax levy.

Iberville Parish Council
 Plaquemine, Louisiana
Principal Taxpayers
 For the Year Ending December 31, 2022

<u>Taxpayer</u>	<u>Rank</u>	<u>2022</u>	
		<u>Assessed Valuation</u>	<u>Percentage of total Assessed Valuation</u>
Shintech Louisiana LLC	1	\$ 167,559,060	18.87%
Dow Chemical Co	2	166,758,320	18.78%
Syngenta Crop Protection	3	50,568,420	5.70%
Axiall Corporation	4	32,108,860	3.6%
Cos Mar Company	5	31,605,570	4%
Blue Cube Operations LLC	6	25,016,800	3%
Boardwalk Louisiana	7	24,686,270	3%
Flopam, Inc.	8	22,566,290	3%
Pioneer America, LLC	9	20,394,590	2%
Taminco, Inc	10	16,811,870	2%
PCS Nitrogen Fertilizer, LLC		<u>7,711,260</u>	<u>1%</u>
Total		565,787,310	64%
Other		<u>322,086,250</u>	<u>36%</u>
		<u>\$ 887,873,560</u>	<u>100%</u>

Source : Iberville Parish Assessor's Office

Iberville Parish Council
 Plaquemine, Louisiana
Principal Taxpayers
 (2022 Assessed Valuation)



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

Iberville Parish Council
 Plaquemine, Louisiana
Maximum Millage Report

Tax Description	Auth Rate	Levy 1st	Expires	Election Date	Max Mill	Adj. Max Mill
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
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	29,824	52,930	819,122,225	\$ 22,262,646	\$ 2,869,484	\$ 19,393,162	2.37%	1.41%	746
2022	29,506	*	996,001,005	\$ 19,718,029	\$ 2,877,083	\$ 16,840,946	1.69%	*	668

(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
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
2022	7,650,000	530,263	8,180,263	16,770,973	0.49

Source: Iberville Parish Council Financial Report - Year 2013-2022
 Iberville Parish Council Budgets: Amended 2022 Budget

[1] Includes General Fund General Governmental Expenditures only.

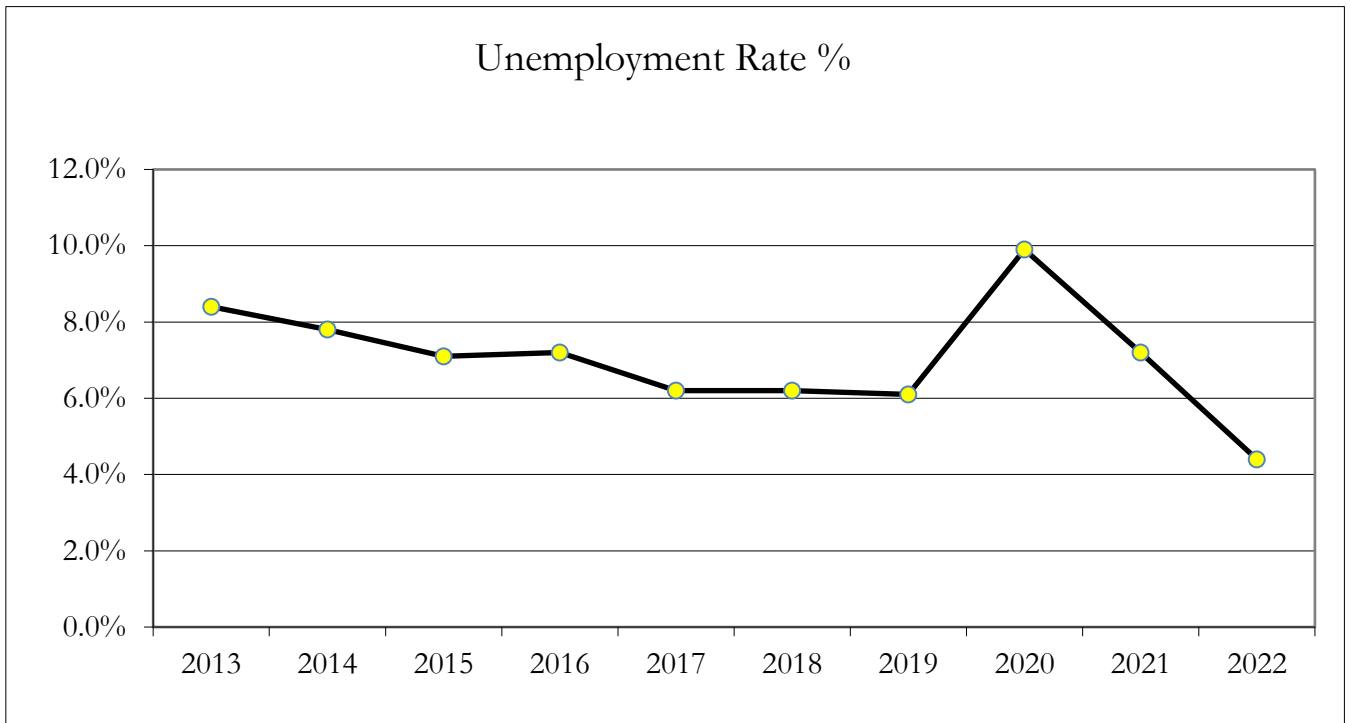
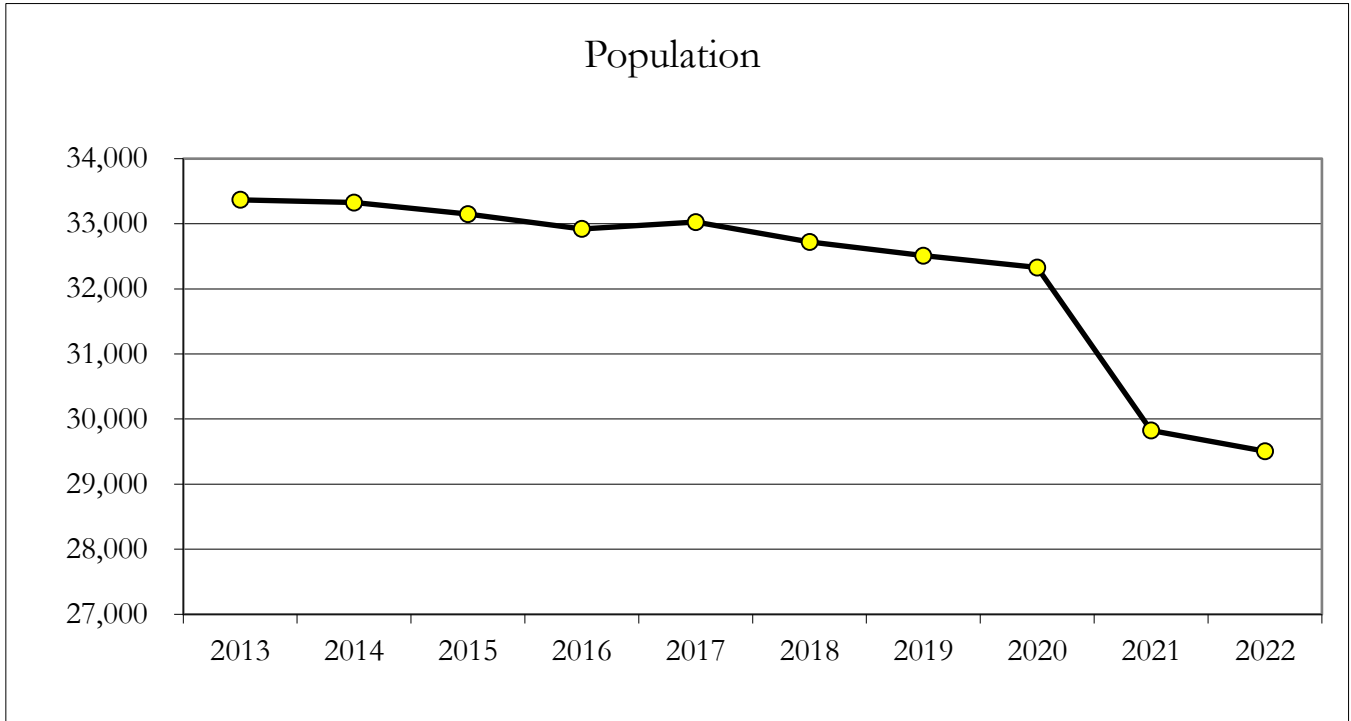
Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

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

<u>Fiscal Year</u>	<u>Iberville Parish</u>			
	<u>Estimated Population</u>	<u>Personal Income (thous. of dollars)</u>	<u>Per Capita Income</u>	<u>Unemployment Rate %</u>
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	29,824	1,578,584	52,930	7.2%
2022	29,506	N/A	N/A	4.4%

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





Iberville Parish Council
Plaquemine, Louisiana
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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
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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.

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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

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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.

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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
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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.

P.I.A.L. Property Insurance Association of Louisiana.

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.

Iberville Parish Council

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

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.