

2025 ADOPTED BUDGET



PLAQUEMINE, LA NOVEMBER 19, 2024

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2024 Amended and 2025 Operating & Capital Budgets

Iberville Parish Council

Plaquemine, Louisiana

Chris Daigle
PARISH PRESIDENT

Dwayne Boudreaux
CHIEF ADMINISTRATIVE OFFICER

Randall W. Dunn, CPA
FINANCE DIRECTOR

Stephanie C. Glynn
ASSISTANT FINANCE DIRECTOR

Iberville Parish Council Members

District 1 Shalanda Allen

District 2 Chasity Easley

District 3 Thomas E. Dominique, Sr.

District 4 Freddie C. Frazier Jr.

District 5 Steve C. Smith

District 6 Raheem Pierce , Vice Chairman

District 7 Nadia Jenkins

District 8 Hunter S. Markins

District 9 Terry J. Bradford

District 10 Chasity Martinez

District 11 Charles Dardenne

District 12 Matt Jewell, Chairman

District 13 Bart B. Morgan

Iberville Parish Council
 Plaquemine, Louisiana
2025 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

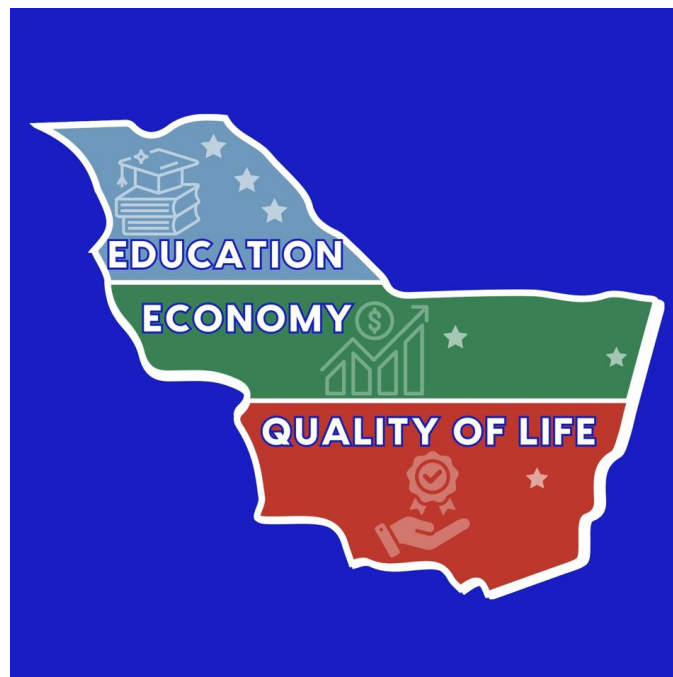
The Iberville Parish Government covers general parish government functions, including the legislative and executive branches of parish government. Our functions include Public Safety, Public Works, Health and Welfare, Culture and Recreation, Economic Development, and the basic utilities of sewer, gas,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

IPC ORDINANCE # 011-24

**ORDINANCE TO ADOPT THE FISCAL YEAR 2025 OPERATING AND CAPITAL
IMPROVEMENT BUDGET AND THE AMENDED 2024 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, 2024 through December 31, 2025.

WHEREAS, the 2024 amended and 2025 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 19th day of November 2024, 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 2025 budgets to the extent such funds are received by the Iberville Parish Council.

WHEREAS, the 2024 amended budget and the 2025 Operating and Capital Improvement budgets having been duly submitted for public hearing on the 19th day of November 2024.

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

"That the 2025 Operating and Capital Improvement budgets for the Iberville Parish Council be approved and adopted with the following amendments; 1. Salary Grade change for the Council Clerk from a Grade 16 to a Grade 18; 2. Travel allowance increase from \$4,000 per year per Council Member to \$5,000 per year per Council Member; 3. \$50,000 in Capital Improvements for each Council District."

"That the 2024 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, 2025, in accordance with law."

The foregoing ordinance which was previously introduced at the meeting of the Iberville Parish Council on October 15, 2024 and a copy thereof having been published in the official journal on October 21, 2024, the public hearing on this ordinance held on the 19th day of November, 2024, 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 Pierce, and seconded by Councilman Dardenne, having been duly submitted to a vote, the ordinance was duly adopted by the following yea and nay vote on roll call:

YEAS: Allen, Easley, Dominique, Frazier, Smith, Pierce, Jenkins, Markins, Martinez, Dardenne, Morgan.

NAYS: None.

ABSTAIN: None.

ABSENT: Bradford.

The ordinance was declared adopted by the Chairman on the 19th day of November, 2024.

IBERVILLE PARISH COUNCIL

BY:

Matthew H. Jewell
MATTHEW H. JEWELL, CHAIRMAN

ATTEST:

Macy W. Ourso
MACY W. OURSO
COUNCIL CLERK

CERTIFICATE

I, Macy W. Ourso, 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 19th day of November, 2024.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Parish of Iberville, State of Louisiana, on this 19th day of November, 2024.

Macy W. Ourso
MACY W. OURSO
IBERVILLE PARISH COUNCIL CLERK

I, Macy W. Ourso, Council Clerk of the Iberville Parish Council, hereby certify that the above ordinance was presented to the Parish President, Hon. Chris Daigle, by me on the 22nd day of November, 2024 at 8:40 A.M.

Macy W. Ourso
MACY W. OURSO
IBERVILLE PARISH COUNCIL CLERK

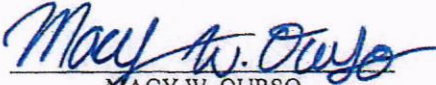
I, Chris Daigle, Parish President, do hereby acknowledge receipt of the above ordinance on the 22nd day of November, 2024 at 8:40 A.M.

Chris Daigle
CHRIS DAIGLE
PARISH PRESIDENT

I, Chris Daigle, Parish President, hereby Approve
(approve / veto) the above ordinance on the 22nd day of November, 2024.
(If vetoed attach veto statement.)

Chris Daigle
CHRIS DAIGLE
PARISH PRESIDENT

I, Macy W. Ourso, Council Clerk of the Iberville Parish Council, hereby certify that the above ordinance was received by me from the Parish President, Chris Daigle, on the 22nd day of November, 2024 at 8:40 A:M.


MACY W. OURSO
IBERVILLE PARISH COUNCIL CLERK



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Iberville Parish
Louisiana**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director



SPECIAL ACKNOWLEDGEMENTS

Stephanie Glynn
Financial Controller

Tricia Mullins
Payroll Coordinator

Chantal Hidalgo
Purchasing Agent

Angela Collins
Accounts Payable

Lane Neely
Budget Analyst



CHRIS DAIGLE

PARISH PRESIDENT
IBERVILLE PARISH

DWAYNE BOUDREAUX
CHIEF ADMINISTRATIVE OFFICER

RANDALL W. DUNN, CPA
CHIEF OPERATING OFFICER

November 19, 2024

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 the adopted budgets for our General and Special Revenue funds, and Capital Improvement funds for Iberville Parish for fiscal year 2025.

The economy of Iberville Parish has remained steady during 2024. Our sales/use tax collections have remained elevated through October of 2024 and property taxes have risen during 2024. 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 2025.

Economic Outlook and Revenue Forecast

Sales\Use Tax projections, our major revenue source, are primarily based on construction and maintenance activity from our petro-chemical industry. Both active and proposed plant expansions continue to affect our revenue forecast methodology, as well as, the economic condition of Iberville Parish as a whole. We believe that Iberville will continue to see an increased level of Sales\Use tax collections during 2025. Continued 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 2024 with no expectation of a significant rise during 2025. 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.

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	2.48	2.49
General Alimony within City Limits	1.24	1.24
Iberville Parks and Recreation	2.99	3.00
Public Building Maintenance	2.99	3.00
Parish-Wide Drainage	4.99	5.00
Library Maintenance	3.99	4.00
Fire District No. 2	6.78	6.78
Fire District No. 1	3.90	3.95

The Iberville Parish Assessor completed a property tax re-assessment and presented adjusted rates to the Parish Council in July of 2024. The next re-assessment will take place during 2028.

Comments on Operations

Solid Waste Program

During 2024, 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 \$19.06/household/month for a total of \$3,033,971 for 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 2024 is \$15,887,507. Iberville administration has proposed a balanced budget for 2025.

Sales\Use Tax

Iberville Parish levies a 3% Sales\Use tax parish wide ($2\frac{2}{3}\%$ 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 increase from \$31,282,007 in 2024, to \$31,944,489 in 2025. 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:

2025 – 3%
 2026 – 3%
 2027 – 3%
 2028 – 3%
 2029 – 3%

Property Tax

Iberville Parish levied an average of 18.68 mills parish-wide that is projected to generate \$15,510,000 for 2025, which is an increase from 2024. There was an increase in actual property tax collections for 2023 because of an increase in assessed values. We project 2025 to be about the same. Property taxes fund General Government, Public Safety, Public Works, Economic Development, Health, Public Building Maintenance, Drainage Maintenance and Fire Protection.

Schedule of 2024 property tax authorized millage rates:

Primary Government:

	<u>Authorized</u>	<u>2024 Levy</u>
General Alimony	2.48 mills	2.49 mills
General Alimony within Municipal limits	1.24 mills	1.24 mills
Parish-Wide Drainage	4.99 mills	5.00 mills
Public Building Maintenance	2.99 mills	3.00 mills
Parks and Recreation	2.99 mills	3.00 mills

Component Units:	<u>Authorized</u>	<u>2024 Levy</u>
Library	3.99 mills	4.00 mills

Schedule of additional 2024 property tax authorized within Fire Protection Districts:

	<u>Authorized</u>	<u>2024 Levy</u>
Fire District No. 1	3.90 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 2024. We do expect an increase during 2025. 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 2024 employer's contribution rate to the Parochial Employees' Retirement System (PERS) was certified at 11.50% by the system's Board of Trustees. The 2025 employer's required contribution rate to the system is 11.25%. This budget provides funding at this level. The employee contribution rate will remain at 9.50% in 2025.

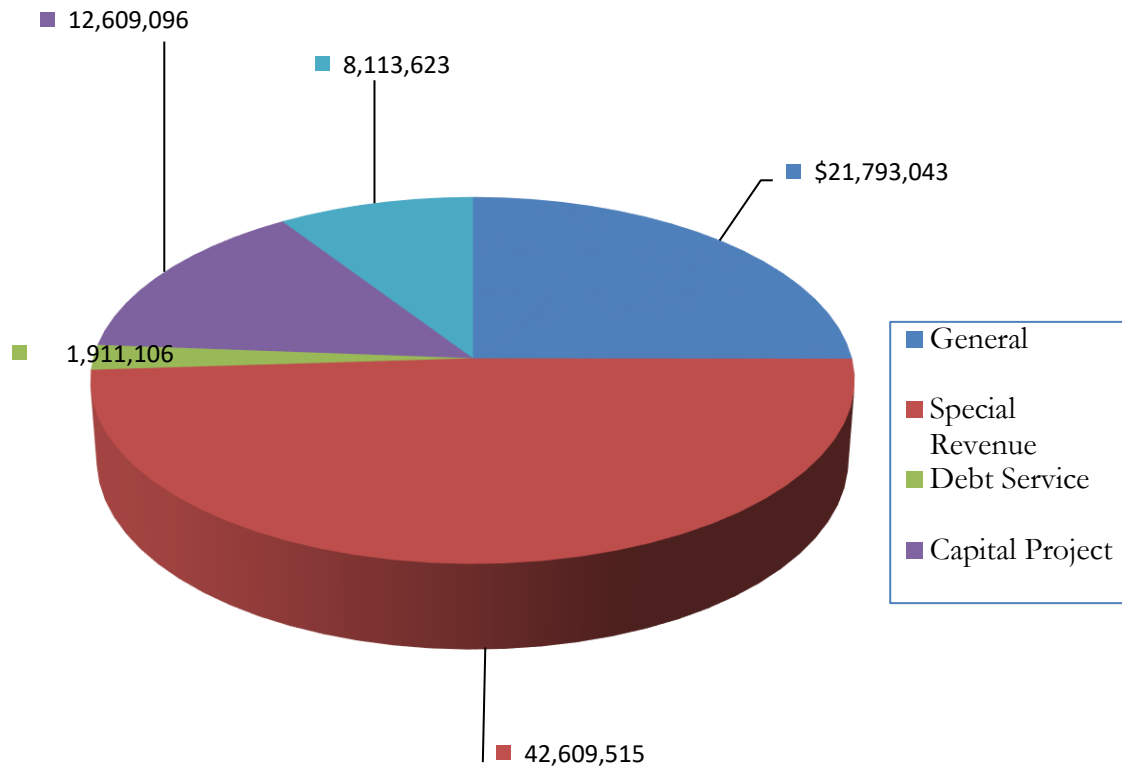
Summary of All Funds

The proposed budget for the year 2025 including all funds, exclusive of transfers between funds, is \$87,036,383. This represents a total increase of 11.54% from year 2024 adopted budget. The chart below depicts a comparison between the 2025 and 2024 budgets by fund type.

Appropriations – All Funds 2025 compared to 2024

	2025 Budget	2024 Budget	2025 Budget Over (Under) 2024 Budget	
Fund Type	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>
General	\$21,793,043	\$ 18,996,546	\$ 2,796,497	14.72%
Special Revenue	42,609,515	32,523,370	10,086,145	31.01%
Debt Service	1,911,106	2,595,705	(684,599)	(26.37%)
Capital Project	12,609,096	15,543,350	(2,934,254)	(18.88%)
Proprietary	<u>8,113,623</u>	<u>7,749,300</u>	<u>345,280</u>	<u>4.70%</u>
	\$87,036,383	\$ 77,408,271	\$ 8,940,196	12.44%

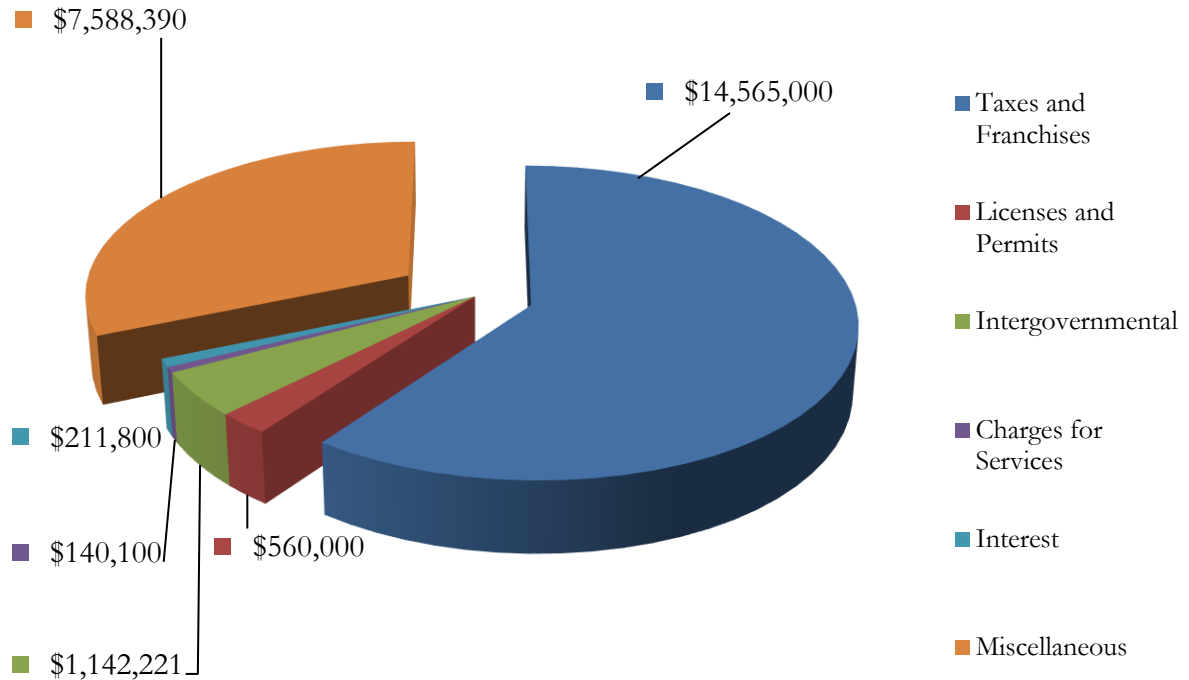
Total 2025 Appropriations by Fund Type
Excluding Transfers between funds \$87,036,383



General Fund

As shown above, the General Fund makes up 25.04% of our total budget for 2025. The general fund provides funding for general operations of the government and includes most revenue that is not legally dedicated for a specific purpose.

2025 General Fund Sources of Revenue \$24,207,511



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 2025. 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 2025 Annual Operating Budget and Capital Improvement Budget increased by \$1,069,523 compared to the 2024 Amended Budget.

**Appropriations – General Fund
2025 compared to 2024**

Function	2025 Budget	2024 Amended Budget	2025 Budget Over (Under) 2024 Budget	
General Government	\$ 10,838,078	\$ 10,611,487	\$ 226,591	2.14%
Public Safety	2,967,037	2,982,058	(15,021)	(0.50%)
Public Works	2,427,993	2,311,740	116,253	5.03%
Health and Welfare	2,069,422	1,791,339	278,083	15.52%
Culture and Recreation	1,134,944	1,304,885	(169,941)	(13.02%)
Economic Development	380,569	354,717	25,852	7.29%
Capital Outlay	1,975,000	1,367,294	607,706	44.45%
Debt Service	-	-	-	
	\$21,793,043	\$20,723,520	\$ 1,069,523	5.16%

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 15, 2024, \$2,611,925 of this debt remains outstanding.

Iberville Parish did not enter any new capital lease purchasing agreements during 2025. \$256,767 is outstanding on the 2018 digital water meter lease and \$207,489 is outstanding on the 2018 Fire District 2 pumper truck lease. Iberville Parish treats all capital lease agreements as traditional loans.

On October 15, 2024, Iberville Parish has \$14,501,181 in primary government debt. \$8,371,925 of this debt was due to sales tax revenue bonds, \$4,680,000 in water revenue bonds, \$464,256 in capital lease purchasing agreements and \$985,000 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 2025 are continuing to improve parish drainage and potable water quality throughout the parish. Specifically, through dredging and stream restoration projects, as well as road improvement projects. Those improvements have been financed by a combination of Grants, 2024/2025 Sales Tax Collections and Fund Balance. We have various other Capital Improvement projects that have been rolled over from the 2024 budget to the 2025 budget. The rollover of these projects was due to the uncertainty of timing on projects. This delay in Capital Improvement projects influenced Fund Balance carried forward from excess in 2024. The Iberville Parish Solid Waste Fund will increase its budgeted fund balance for 2025. 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 2025 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 2024, property taxes will continue to increase during 2025. We had no material fund decreases in our Special Revenue Funds and our General Fund for 2024.

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 no more than 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 2025 and 2026. 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 it reached the peak of the 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 2024 operating budget expenditure total is \$44,629,676 and the 2025 operating budget expenditure total is \$46,659,171 for a net increase of \$2,029,495.

Capital budgeted expenditures have increases from a 2024 amended budget amount of \$13,100,340 to a 2025 budgeted amount of \$32,263,589. This is an increase of \$19,163,249 from the 2024 amended budget. Most of this increase is related the timing of several federal and state funded drainage, sewer and water projects that will continue into 2025.

Debt Service of principal and interest have decreased from a 2024 amended budget amount of \$2,781,564 to a 2025 budget amount of \$2,093,784. This decrease of \$687,780 was due to payment terms on principal and less debt outstanding effecting corresponding interest payments.

Priorities for the 2025 Budget Year

Iberville Parish is projecting a leveling in Sales\Use Tax collections for 2025. 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 2025

Iberville Parish will expend \$32,263,589 for capital outlay projects for 2025. Some of the major projects and the long-term impacts are included in the 2025 budget are as follows:

1. We have budgeted \$5,576,995 on water and sewer related projects. Included are LCDBG Sewer Improvements, upgraded waterline and pump station for Eastside water supply, and wastewater improvements in Plaquemine area. Our operating budget will not be effected by these expenditures.
2. Included in our road budget is \$9,557,622 for scheduled capital maintenance of various roads throughout the parish. Projects such as: \$4,200,000 for improvement to Manchac Road and \$1,058,646 for improvements to unimproved rural roads.
3. Iberville has also budgeted \$1,080,000 for Lab renovations at our Ochsner Medical Facility. These renovations 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 \$1,000,000 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, 2025.
5. We have also budgeted \$850,000 for drainage equipment. The project impacts the operating budget by improving drainage and decreasing maintenance.
6. Iberville has budgeted \$3,700,000 for various drainage projects including but not limited to the reticulated matting in the Plaquemine and St. Gabriel areas 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 \$2,000,000 for the construction of a maintenance building in St. Gabriel. This project increases the operating budget but provide a place to store equipment dedicated to Public Works on the east side of Iberville Parish. Maintenance costs will increase over time due to the ongoing maintenance of grounds, utilities, and facility.
8. We have included \$1,800,000 for the purchase of a new Mobil Command Center paid for with grant funds, local funds and funds form the Sheriff. \$980,000 for the purchase of 2 new boom trucks and air curtain burner. \$1,059.000 for the purchase of fir tanker and rescue truck. These purchases will lower maintenance cost by retiring old

vehicles/equipment with new ones. These purchases will be made from the Vehicle Replacement Fund, Emergency Preparedness Fund, General Fund and Bayou Pigeon/Sorrel fire 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 intends on seeking public input to complete a new Master Plan to continue moving Iberville Parish in a positive direction. 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, 2024**. 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,



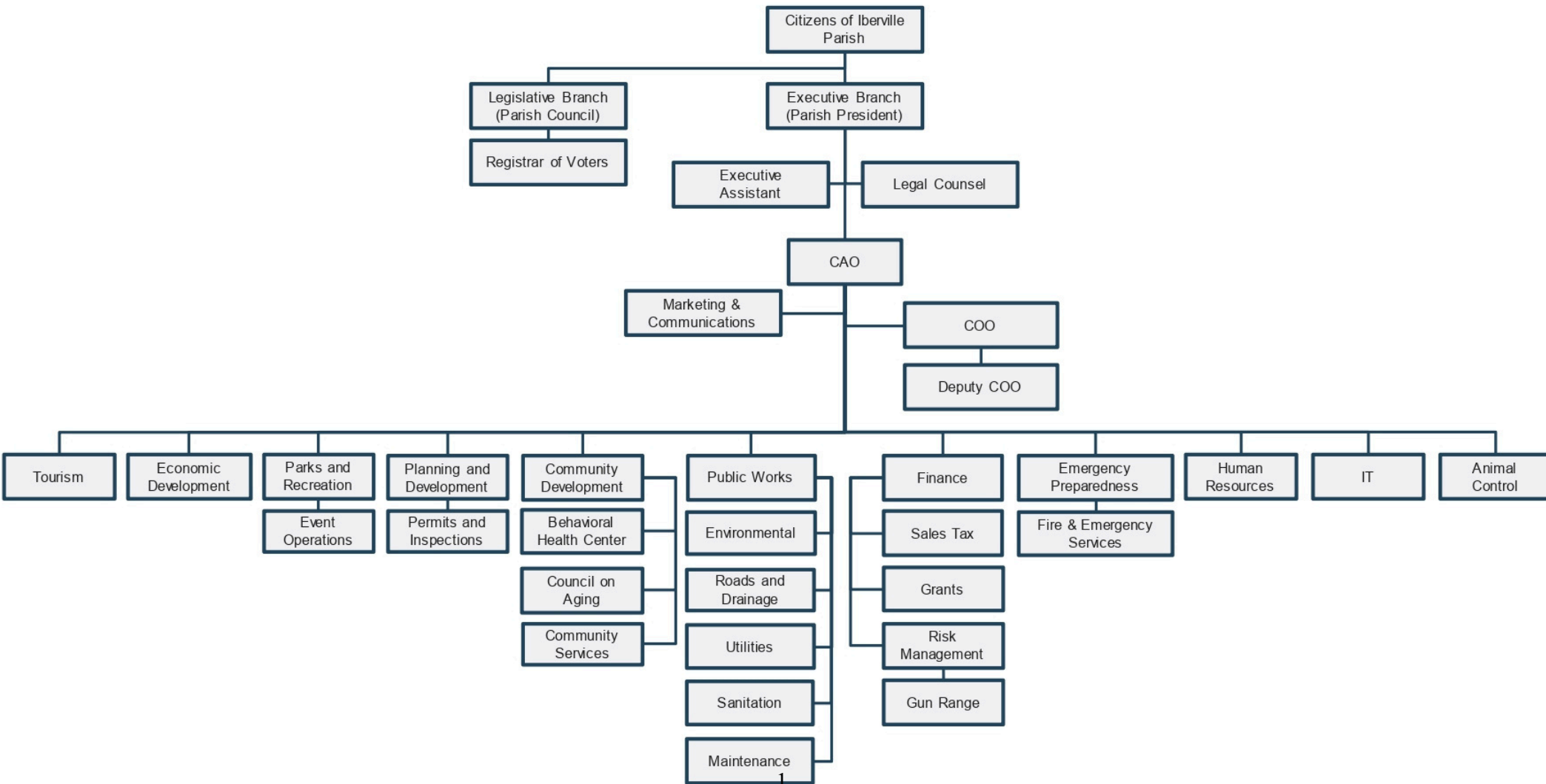
Chris Daigle
Parish President

FINANCIAL STRUCTURE POLICY AND PROCESS





IBERVILLE PARISH 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 FEMA Swift HMPG 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 2025 Annual Operating Budget was as follows:

July 8, 2024	Finance Department started meeting with supervisors, directors, and coordinators to seek their departmental budget request.
August 30, 2024	Deadline for submitting budget requests
September 23, 2024	Compilation of proposed budget sent to Parish President for review
October 15, 2024	Proposed budget submitted to Parish Council
November 6, 2024	Parish Council held a public meeting to discuss the budget
November 19, 2024	Parish Council approval of proposed budget
January 1, 2025	Operating Budget effective

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 *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 ensure 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 ensure compliance with specifications, ordinances, and regulations of the parish, state and federal government.
- The *Risk Management 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 24 special revenue funds for the 2025 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 Fund* addresses the public health crisis by identifying opioid misuse and opioid use disorder. These priority areas include investments across the service continuum, harm reduction, recovery, treatment, priority populations, prevention, research, and public awareness.
- ❖ *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.
- ❖ *Behavioral Health 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 and Opioid 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.
- ❖ *FEMA Swift HMGP Grant Fund* provides funding to mitigate buildings insured through National Flood Insurance Program after major disaster declaration following a flood-related disaster event to reduce risk against future flood damage.
- ❖ *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 Belview Park.
- ❖ *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.

- ❖ The *Road Construction Fund* is a capital outlay fund for improvements to rural roads in the parish. The financing for this fund is provided by General Sales and Use taxes and transfers from the Capital Improvement Fund. Prioritization of unimproved parish roads for improvement.
- ❖ *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.
- ❖ *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.
- ❖ 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.
- ❖ The *Utility Infrastructure Fund* accounts for capital outlay projects that will improve water, gas, and sewer infrastructures in the parish. Funding for this fund is provided by transfers from the General Fund.
- ❖ *Iberville Industrial Park Fund* is a capital outlay fund that carries a fund balance that exists of sale of property. These funds are budgeted for 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, American Rescue Plan 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 2025 budget was balanced primarily by tax revenue, fund balance and conservative expenditure forecasts.

LEGAL REQUIREMENTS

Budget Amendments

- Legal requirements applicable to budget amendments are set forth in the Home Rule Charter (Section 5-04). The Home Rule Charter states the modifications can be made by the following:
- Supplemental appropriations that comes available during the year. The council must issue a budget ordinance to supplement the budget.
- An Emergency appropriation that meets a public emergency affecting life, health, property or public peace. The council may approve an emergency ordinance to address these needs.
- Reduction of appropriation can be made by report of the parish president to the council that funds available will be insufficient to meet the amount appropriated.

The appropriated budget is prepared by fund, function, and department. The Parish President may transfer part or all of any unencumbered appropriations within programs (funds), except that no transfer shall be made to or from the salary accounts unless approved by the Council by ordinance. Transfers of appropriations between programs require the approval of the governing council. The legal levels of budgetary control are the “salaries and benefits” and “other program expenditures” program levels.

FINANCIAL SUMMARIES



Iberville Parish Council
 Plaquemine, Louisiana
CONSOLIDATED RECAP
 2025 Budget
 (2024 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
	2024	2024	2024	2024	2024	2024	2024	2024
	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	\$ 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>
EXPENDITURES								
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		7,749,300	7,749,300
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	-	-	-
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>7,749,300</u>	<u>8,698,260</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>(144,000)</u>	<u>(144,000)</u>
OTHER FINANCING SOURCES (USES)								
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>356,000</u>	<u>356,000</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>\$ 23,530,404</u>	<u>\$ 23,530,404</u>

Iberville Parish Council
Plaquemine, Louisiana
CONSOLIDATED RECAP
2025 Budget
(2024 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
	2024	2024	2024	2024	2024	2024	2024	2024
	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	\$ 14,080,000	\$ 25,962,500	\$ 1,364,507	5,750,000	\$ 47,157,007	\$ 1,060,165	\$ -	\$ 1,060,165
Licenses & Permits	560,000				560,000			
Intergovernmental Revenues	1,141,378	3,564,822		2,716,856	7,423,056			
Fines & Forfeitures	5,000	206,000			211,000			
Fees Charges and Commissions	115,950	1,601,084			1,717,034		7,673,650	7,673,650
Use of Money and Property	706,001	2,433,600	20,000	350,000	3,509,601		45,000	45,000
Miscellaneous Revenues	6,959,774	767,641			7,727,415		25,850	25,850
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>23,568,103</u>	<u>34,535,647</u>	<u>1,384,507</u>	<u>8,816,856</u>	<u>68,305,113</u>	<u>1,060,165</u>	<u>7,744,500</u>	<u>8,804,665</u>
<u>EXPENDITURES</u>								
Housing Assistance Payments		165,000			165,000			
General Government	10,611,487	1,770,391			12,381,878	1,060,165		1,060,165
Public Safety	2,982,058	3,217,590			6,199,648			
Public Works	2,311,740	12,450,172			14,761,912		8,094,580	8,094,580
Health & Welfare	1,791,339	1,845,409			3,636,748			
Culture & Recreation	1,304,885	2,978,023			4,282,908			
Economic Development	354,717	65,301			420,018			
Other Expenditures								
In Kind								
Capital Outlay	1,367,294	7,666,190		4,066,856	13,100,340			
Debt Service								
Principal		142,038	2,225,000		2,367,038			
Interest	-	43,821	370,705	-	414,526	-	-	-
TOTAL EXPENDITURES	<u>20,723,520</u>	<u>30,343,935</u>	<u>2,595,705</u>	<u>4,066,856</u>	<u>57,730,016</u>	<u>1,060,165</u>	<u>8,094,580</u>	<u>9,154,745</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,844,583</u>	<u>4,191,712</u>	<u>(1,211,198)</u>	<u>4,750,000</u>	<u>10,575,097</u>	<u>-</u>	<u>(350,080)</u>	<u>(350,080)</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating Transfers In		788,000	565,385	1,060,830	2,414,215		500,000	500,000
Loan Proceeds								
Proceeds from Sale of Assets	15,300	135,017			150,317			
Operating Transfers Out	(1,378,385)	(475,000)	-	(1,060,830)	(2,914,215)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,363,085)</u>	<u>448,017</u>	<u>565,385</u>	<u>-</u>	<u>(349,683)</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,481,498</u>	<u>4,639,729</u>	<u>(645,813)</u>	<u>4,750,000</u>	<u>10,225,414</u>	<u>-</u>	<u>149,920</u>	<u>149,920</u>
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>18,824,249</u>	<u>54,140,340</u>	<u>2,966,799</u>	<u>9,739,855</u>	<u>85,671,243</u>	<u>-</u>	<u>20,626,158</u>	<u>20,626,158</u>
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 20,305,747</u>	<u>\$ 58,780,069</u>	<u>\$ 2,320,986</u>	<u>\$ 14,489,855</u>	<u>\$ 95,896,657</u>	<u>\$ -</u>	<u>\$ 20,776,078</u>	<u>\$ 20,776,078</u>

Iberville Parish Council
Plaquemine, Louisiana
CONSOLIDATED RECAP
2025 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
	2025	2025	2025	2025	2025	2025	2025	2025
	<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	\$ 14,565,000	\$ 26,522,500	\$ 1,423,343	5,308,646	\$ 47,819,489	\$ 1,075,060	\$ -	\$ 1,075,060
Licenses & Permits	560,000				560,000			
Intergovernmental Revenues	1,142,221	7,471,056		7,230,450	15,843,727			
Fines & Forfeitures	5,000	206,000			211,000			
Fees Charges and Commissions	135,100	1,640,665			1,775,765		7,532,273	7,532,273
Use of Money and Property	211,800	678,000	6,000	137,000	1,032,800		55,000	55,000
Miscellaneous Revenues	7,588,390	670,650			8,259,040		26,350	26,350
In Kind Revenues	-	\$ -	-	-	-	-	-	-
TOTAL REVENUES	<u>24,207,511</u>	<u>37,188,871</u>	<u>1,429,343</u>	<u>12,676,096</u>	<u>75,501,821</u>	<u>1,075,060</u>	<u>7,613,623</u>	<u>8,688,683</u>
<u>EXPEDITURES</u>								
Housing Assistance Payments		165,000			165,000			
General Government	10,838,078	1,872,040			12,710,118	1,075,060		1,075,060
Public Safety	2,967,037	3,342,449			6,309,486			
Public Works	2,427,993	12,747,103			15,175,096		8,113,623	8,113,623
Health & Welfare	2,069,422	3,459,093			5,528,515			
Culture & Recreation	1,134,944	3,079,288			4,214,232			
Economic Development	380,569	82,372			462,941			
Other Expenditures								
In Kind								
Capital Outlay	1,975,000	17,679,493		12,609,096	32,263,589			
Debt Service								
Principal		143,897	1,595,000		1,738,897			
Interest	-	38,781	316,106	-	354,887	-	-	-
TOTAL EXPENDITURES	<u>21,793,043</u>	<u>42,609,515</u>	<u>1,911,106</u>	<u>12,609,096</u>	<u>78,922,760</u>	<u>1,075,060</u>	<u>8,113,623</u>	<u>9,188,683</u>
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES	<u>2,414,468</u>	<u>(5,420,644)</u>	<u>(481,763)</u>	<u>67,000</u>	<u>(3,420,939)</u>	<u>-</u>	<u>(500,000)</u>	<u>(500,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating Transfers In		1,055,000	566,708	1,500,000	3,121,708		500,000	500,000
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out	<u>(1,580,000)</u>	<u>(541,708)</u>	<u>-</u>	<u>(1,500,000)</u>	<u>(3,621,708)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,580,000)</u>	<u>513,292</u>	<u>566,708</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>834,468</u>	<u>(4,907,352)</u>	<u>84,945</u>	<u>67,000</u>	<u>(3,920,939)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>20,305,747</u>	<u>58,780,069</u>	<u>2,320,986</u>	<u>14,489,855</u>	<u>95,896,657</u>	<u>-</u>	<u>20,776,078</u>	<u>20,776,078</u>
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 21,140,215</u>	<u>\$ 53,872,717</u>	<u>\$ 2,405,931</u>	<u>\$ 14,556,855</u>	<u>\$ 91,975,718</u>	<u>\$ -</u>	<u>\$ 20,776,078</u>	<u>\$ 20,776,078</u>

Iberville Parish Council
Plaquemine, Louisiana
General Fund - Governmental Fund Type
2025 Combined Budget Summary

	General Fund 2024 Original		General Fund 2024 Revised		General Fund 2025 Budget
REVENUES		REVENUES		REVENUES	
Taxes & Franchises	\$ 13,060,000	Taxes & Franchises	\$ 14,080,000	Taxes & Franchises	\$ 14,565,000
Licenses & Permits	556,000	Licenses & Permits	560,000	Licenses & Permits	560,000
Intergovernmental Revenues	1,120,953	Intergovernmental Revenues	1,141,378	Intergovernmental Revenues	1,142,221
Fines & Forfeitures	4,200	Fines & Forfeitures	5,000	Fines & Forfeitures	5,000
Fees Charges and Commissions	125,500	Fees Charges and Commissions	115,950	Fees Charges and Commissions	135,100
Use of Money and Property	225,000	Use of Money and Property	706,001	Use of Money and Property	211,800
Miscellaneous Revenues	6,852,176	Miscellaneous Revenues	6,959,774	Miscellaneous Revenues	7,588,390
In Kind Revenues	-	In Kind Revenues	-	In Kind Revenues	-
TOTAL REVENUES	21,943,829	TOTAL REVENUES	23,568,103	TOTAL REVENUES	24,207,511
EXPENDITURES		EXPENDITURES		EXPENDITURES	
Housing Assistance Payments		Housing Assistance Payments		Housing Assistance Payments	
General Government	9,889,997	General Government	10,611,487	General Government	10,838,078
Public Safety	2,817,450	Public Safety	2,982,058	Public Safety	2,967,037
Public Works	2,080,026	Public Works	2,311,740	Public Works	2,427,993
Health & Welfare	1,824,682	Health & Welfare	1,791,339	Health & Welfare	2,069,422
Culture & Recreation	1,002,760	Culture & Recreation	1,304,885	Culture & Recreation	1,134,944
Economic Development	331,631	Economic Development	354,717	Economic Development	380,569
Other Expenditures		Other Expenditures		Other Expenditures	
In Kind		In Kind		In Kind	
Capital Outlay	1,050,000	Capital Outlay	1,367,294	Capital Outlay	1,975,000
Debt Service		Debt Service		Debt Service	
Principal		Principal		Principal	
Interest	-	Interest	-	Interest	-
TOTAL EXPENDITURES	18,996,546	TOTAL EXPENDITURES	20,723,519	TOTAL EXPENDITURES	21,793,043
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,947,283	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,844,584	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,414,468
OTHER FINANCING SOURCES (USES)		OTHER FINANCING SOURCES (USES)		OTHER FINANCING SOURCES (USES)	
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	15,300	Proceeds from the Sale of Assets	
Operating Transfers Out	(1,478,385)	Operating Transfers Out	(1,378,385)	Operating Transfers Out	(1,580,000)
TOTAL OTHER FINANCING SOURCES (USES)	(1,478,385)	TOTAL OTHER FINANCING SOURCES (USES)	(1,363,085)	TOTAL OTHER FINANCING SOURCES (USES)	(1,580,000)
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	1,468,898	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	1,481,499	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	834,468
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	17,087,901	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	18,824,249	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	20,305,748
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 18,556,799	FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 20,305,748	FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 21,140,216

Iberville Parish Council
Plaquemine, LA
Special Revenue Funds - Governmental Fund Type
2025 Combined Budget Summary
(2024 Original)

	Bayou Goula VFD 2024 Original	Office of Emergency Preparedness 2024 Original	Drainage Maintenance 2024 Original	Parks and Recreation 2024 Original	Opioid Abatement Fund 2024 Original	Criminal Court Fund 2024 Original	Visitor Enterprise Fund 2024 Original	Behavioral Health 2024 Original
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
2025 Combined Budget Summary
(2024 Original)

	Fire District #1 VFD 2024 Original	White Castle VFD 2024 Original	Bayou Sorrel/Pigeon Consolidated FD 2024 Original	Parish Transportation 2024 Original	Public Building Maintenance 2024 Original	Vehicle & Equipment Replacement 2024 Original	Sales Tax Roads 2024 Original	Solid Waste 2024 Original
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
2025 Combined Budget Summary
(2024 Original)

	Fire District #2 VFD 2024 Original	Iberville Medical Complex CDBG 2024 Original	American Rescue Plan Act 2024 Original	CSBG 2024 Original	FEMA SWIFT HMPG Grant 2024 Original	E911 2024 Original	HUD Section 8 2024 Original	Disaster Relief Fund 2024 Original	Total Special Revenue Funds 2024 Original
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
Special Revenue Funds - Governmental Fund Type
2025 Combined Budget Summary
(2024 Revised)

	Bayou Goula VFD 2024 Revised	Office of Emergency Preparedness 2024 Revised	Drainage Maintenance 2024 Revised	Parks and Recreation 2024 Revised	Opioid Abatement Fund 2024 Revised	Criminal Court Fund 2024 Revised	Visitor Enterprise Fund 2024 Revised	Behavioral Health 2024 Revised
REVENUES								
Taxes & Franchises	\$ 265,000	\$ -	\$ 5,750,000	\$ 3,454,000	\$ -	\$ -	\$ 62,500	\$ -
Licenses & Permits								
Intergovernmental Revenues	6,612	115,802	201,170				205,716	30,000
Fines & Forfeitures						180,000		26,000
Fees Charges and Commissions	-			76,520				
Use of Money and Property	18,000	2,600	265,000	200,000				
Miscellaneous Revenues				15,690	250,000			
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	289,612	118,402	6,216,170	3,746,210	250,000	180,000	268,216	56,000
EXPENDITURES								
Housing Assistance Payments								
General Government						172,230		
Public Safety	225,016	274,752						
Public Works			3,300,167					
Health & Welfare								282,663
Culture & Recreation				2,200,468			463,774	
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay	28,000	231,000	1,500,000	626,800			78,858	9,000
Debt Service								
Principal								
Interest	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	253,016	505,752	4,800,167	2,827,268	-	172,230	542,632	291,663
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	36,596	(387,350)	1,416,003	918,942	250,000	7,770	(274,416)	(235,663)
OTHER FINANCING SOURCES (USES)								
Operating Transfers In		250,000					300,000	238,000
Loan Proceeds								
Proceeds from Sale of Assets			39,912	30,806				
Operating Transfers Out	-	-	-	(400,000)	(75,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	250,000	39,912	(369,194)	(75,000)	-	300,000	238,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	36,596	(137,350)	1,455,915	549,748	175,000	7,770	25,584	2,338
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	541,768	567,812	7,091,751	5,689,653	299,070	3,452	497,407	120,496
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 578,364	\$ 430,462	\$ 8,547,666	\$ 6,239,401	\$ 474,070	\$ 11,222	\$ 522,991	\$ 122,834

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
2025 Combined Budget Summary
(2024 Revised)

	Fire District #1 VFD 2024 Revised	White Castle VFD 2024 Revised	Bayou Sorrel/Pigeon Consolidated FD 2024 Revised	Parish Transportation 2024 Revised	Public Building Maintenance 2024 Revised	Vehicle & Equipment Replacement 2024 Revised	Sales Tax Roads 2024 Revised	Solid Waste 2024 Revised
REVENUES								
Taxes & Franchises	\$ 590,000	\$ 265,000	\$ 530,000	\$ -	\$ 3,454,000	\$ 450,000	\$ 3,800,000	\$ 6,400,000
Licenses & Permits								
Intergovernmental Revenues	45,805	50,674	13,888	380,000	500			35,758
Fines & Forfeitures								
Fees Charges and Commissions	2,500				150		250	2,500
Use of Money and Property	55,000	5,000	80,000	45,000	210,000		300,000	680,000
Miscellaneous Revenues				-	-		425,000	5,000
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>693,305</u>	<u>320,674</u>	<u>623,888</u>	<u>425,000</u>	<u>3,664,650</u>	<u>450,000</u>	<u>4,525,250</u>	<u>7,123,258</u>
EXPENDITURES								
Housing Assistance Payments								
General Government					1,598,161			
Public Safety	464,061	300,312	330,170		387,550			
Public Works				616,250	43,000		3,331,246	5,159,509
Health & Welfare					312,304			
Culture & Recreation					313,781			
Economic Development					65,301			
Other Expenditures								
In Kind								
Capital Outlay	52,000	59,500	125,000		521,000	1,000,000	1,000,000	250,000
Debt Service								
Principal	47,038		95,000					
Interest	9,232	-	34,589	-	-	-	-	-
TOTAL EXPENDITURES	<u>572,331</u>	<u>359,812</u>	<u>584,759</u>	<u>616,250</u>	<u>3,241,097</u>	<u>1,000,000</u>	<u>4,331,246</u>	<u>5,409,509</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>120,974</u>	<u>(39,138)</u>	<u>39,129</u>	<u>(191,250)</u>	<u>423,553</u>	<u>(550,000)</u>	<u>194,004</u>	<u>1,713,749</u>
OTHER FINANCING SOURCES (USES)								
Operating Transfers In								
Loan Proceeds								
Proceeds from Sale of Assets	-	16	2,155		41,040	-	20,584	
Operating Transfers Out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>16</u>	<u>2,155</u>	<u>-</u>	<u>41,040</u>	<u>-</u>	<u>20,584</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>120,974</u>	<u>(39,122)</u>	<u>41,284</u>	<u>(191,250)</u>	<u>464,593</u>	<u>(550,000)</u>	<u>214,588</u>	<u>1,713,749</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,245,077</u>	<u>241,827</u>	<u>1,727,736</u>	<u>1,184,234</u>	<u>5,791,807</u>	<u>938,136</u>	<u>4,628,360</u>	<u>14,033,743</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,366,051</u>	<u>\$ 202,705</u>	<u>\$ 1,769,020</u>	<u>\$ 992,984</u>	<u>\$ 6,256,400</u>	<u>\$ 388,136</u>	<u>\$ 4,842,948</u>	<u>\$ 15,747,492</u>

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
2025 Combined Budget Summary
(2024 Revised)

	Fire District #2 VFD 2024 Revised	Iberville Medical Complex CDBG 2024 Revised	American Rescue Plan Act 2024 Revised	CSBG 2024 Revised	FEMA SWIFT HMPG Grant 2024 Revised	E911 2024 Revised	HUD Section 8 2024 Revised	Disaster Relief Fund 2024 Revised	Total Special Revenue Funds 2024 Revised
REVENUES									
Taxes & Franchises	\$ 342,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	25,962,500
Licenses & Permits									
Intergovernmental Revenues	7,555		1,651,342	110,000	550,000		160,000		3,564,822
Fines & Forfeitures									206,000
Fees Charges and Commissions		1,044,164				475,000			1,601,084
Use of Money and Property	70,000	310,000	165,000			28,000			2,433,600
Miscellaneous Revenues						66,951	5,000		767,641
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	419,555	1,354,164	1,816,342	110,000	550,000	1,169,951	165,000	-	34,535,647
EXPENDITURES									
Housing Assistance Payments							165,000		165,000
General Government									1,770,391
Public Safety	281,564					954,165			3,217,590
Public Works									12,450,172
Health & Welfare		590,442		110,000	550,000				1,845,409
Culture & Recreation									2,978,023
Economic Development									65,301
Other Expenditures									
In Kind									
Capital Outlay	35,000	123,000	2,002,032			25,000			7,666,190
Debt Service									
Principal		-							142,038
Interest	-	-	-	-	-	-	-	-	43,821
TOTAL EXPENDITURES	316,564	713,442	2,002,032	110,000	550,000	979,165	165,000	-	30,343,935
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	102,991	640,722	(185,690)	-	-	190,786	-	-	4,191,713
OTHER FINANCING SOURCES (USES)									
Operating Transfers In					-				788,000
Loan Proceeds									
Proceeds from Sale of Assets						504			135,017
Operating Transfers Out	-	-	-	-	-	-	-	-	(475,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	504	-	-	448,017
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	102,991	640,722	(185,690)	-	-	191,290	-	-	4,639,730
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,997,674	6,617,971	185,690	4,858	-	592,912	29,353	109,553	54,140,340
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,100,665	\$ 7,258,693	\$ -	\$ 4,858	\$ -	\$ 784,202	\$ 29,353	\$ 109,553	\$ 58,780,069

Iberville Parish Council
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Special Revenue Funds - Governmental Fund Type
2025 Combined Budget Summary
(2025 Budget)

	Bayou Goula VFD 2025 Budget	Office of Emergency Preparedness 2025 Budget	Drainage Maintenance 2025 Budget	Parks and Recreation 2025 Budget	Opioid Abatement Fund 2025 Budget	Criminal Court Fund 2025 Budget	Visitor Enterprise Fund 2025 Budget	Behavioral Health 2025 Budget
REVENUES								
Taxes & Franchises	\$ 250,000	\$ -	\$ 5,750,000	\$ 3,454,000	\$ -	\$ -	\$ 62,500	\$ -
Licenses & Permits								
Intergovernmental Revenues	6,750	1,767,682	802,000				130,358	30,000
Fines & Forfeitures						180,000		26,000
Fees Charges and Commissions	-			83,100				
Use of Money and Property	5,500		79,000	60,000				
Miscellaneous Revenues				15,000	200,000			
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	262,250	1,767,682	6,631,000	3,612,100	200,000	180,000	192,858	56,000
EXPENDITURES								
Housing Assistance Payments								
General Government						187,303		
Public Safety	261,216	272,251						
Public Works			3,659,020					
Health & Welfare								403,648
Culture & Recreation				2,252,482			481,131	
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay	30,000	1,884,970	3,900,000	1,000,000				
Debt Service								
Principal								
Interest	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	291,216	2,157,221	7,559,020	3,252,482	-	187,303	481,131	403,648
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,966)	(389,539)	(928,020)	359,618	200,000	(7,303)	(288,273)	(347,648)
OTHER FINANCING SOURCES (USES)								
Operating Transfers In		400,000					300,000	355,000
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out	-	-	-	(466,708)	(75,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	400,000	-	(466,708)	(75,000)	-	300,000	355,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(28,966)	10,461	(928,020)	(107,090)	125,000	(7,303)	11,727	7,352
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	578,364	430,462	8,547,666	6,239,401	474,070	11,222	522,991	122,834
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 549,398	\$ 440,923	\$ 7,619,646	\$ 6,132,311	\$ 599,070	\$ 3,919	\$ 534,718	\$ 130,186

Iberville Parish Council
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(2025 Budget)

	Fire District #1 VFD 2025 Budget	White Castle VFD 2025 Budget	Bayou Sorrel/Pigeon Consolidated FD 2025 Budget	Parish Transportation 2025 Budget	Public Building Maintenance 2025 Budget	Vehicle & Equipment Replacement 2025 Budget	Sales Tax Roads 2025 Budget	Solid Waste 2025 Budget
REVENUES								
Taxes & Franchises	\$ 575,000	\$ 250,000	\$ 500,000	\$ -	\$ 3,454,000	\$ 450,000	\$ 4,750,000	\$ 6,000,000
Licenses & Permits								
Intergovernmental Revenues	38,450	25,250	13,888	380,000				
Fines & Forfeitures								
Fees Charges and Commissions	2,500				150		250	
Use of Money and Property	16,500	1,500	24,000	13,500	78,000		100,000	180,000
Miscellaneous Revenues					650		425,000	5,000
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	632,450	276,750	537,888	393,500	3,532,800	450,000	5,275,250	6,185,000
EXPENDITURES								
Housing Assistance Payments								
General Government					1,684,737			
Public Safety	443,498	273,195	337,452		375,660			
Public Works				506,500	23,000		3,493,598	5,064,985
Health & Welfare					325,284			
Culture & Recreation					345,675			
Economic Development					82,372			
Other Expenditures								
In Kind								
Capital Outlay	40,000	20,000	1,059,000	800,000	1,080,000	650,000	3,200,000	980,000
Debt Service								
Principal	48,897		95,000					
Interest	7,375	-	31,406	-	-	-	-	-
TOTAL EXPENDITURES	539,770	293,195	1,522,858	1,306,500	3,916,728	650,000	6,693,598	6,044,985
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	92,680	(16,445)	(984,970)	(913,000)	(383,928)	(200,000)	(1,418,348)	140,015
OTHER FINANCING SOURCES (USES)								
Operating Transfers In								
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	92,680	(16,445)	(984,970)	(913,000)	(383,928)	(200,000)	(1,418,348)	140,015
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,366,051	202,705	1,769,020	992,984	6,256,400	388,136	4,842,948	15,747,492
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,458,731	\$ 186,260	\$ 784,050	\$ 79,984	\$ 5,872,472	\$ 188,136	\$ 3,424,600	\$ 15,887,507

Iberville Parish Council
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Special Revenue Funds - Governmental Fund Type
2025 Combined Budget Summary
(2025 Budget)

	Fire District #2 VFD 2025 Budget	Iberville Medical Complex CDBG 2025 Budget	American Rescue Plan Act 2025 Budget	CSBG 2025 Budget	FEMA SWIFT HMPG Grant 2025 Budget	E911 2025 Budget	HUD Section 8 2025 Budget	Disaster Relief Fund 2025 Budget	Total Special Revenue Funds 2020 Budget
REVENUES									
Taxes & Franchises	\$ 327,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -	26,522,500
Licenses & Permits									
Intergovernmental Revenues	7,650		1,998,978	110,000	2,000,050		160,000		7,471,056
Fines & Forfeitures									206,000
Fees Charges and Commissions		1,079,665				475,000			1,640,665
Use of Money and Property	18,600	93,000				8,400			678,000
Miscellaneous Revenues						20,000	5,000		670,650
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	353,250	1,172,665	1,998,978	110,000	2,000,050	1,203,400	165,000	-	37,188,871
EXPENDITURES									
Housing Assistance Payments							165,000		165,000
General Government									1,872,040
Public Safety	254,866					1,124,310			3,342,449
Public Works									12,747,103
Health & Welfare		510,558		110,000	2,000,050			109,553	3,459,093
Culture & Recreation									3,079,288
Economic Development									82,372
Other Expenditures									
In Kind									
Capital Outlay	150,000	1,085,000	1,775,523			25,000			17,679,493
Debt Service									
Principal		-							143,897
Interest	-	-	-	-	-	-	-	-	38,781
TOTAL EXPENDITURES	404,866	1,595,558	1,775,523	110,000	2,000,050	1,149,310	165,000	109,553	42,609,515
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(51,616)	(422,893)	223,455	-	-	54,090	-	(109,553)	(5,420,644)
OTHER FINANCING SOURCES (USES)									
Operating Transfers In									1,055,000
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out	-	-	-	-	-	-	-	-	(541,708)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	513,292
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(51,616)	(422,893)	223,455	-	-	54,090	-	(109,553)	(4,907,352)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,100,665	7,258,693	-	4,858	-	784,202	29,353	109,553	58,780,069
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,049,049	\$ 6,835,800	\$ 223,455	\$ 4,858	\$ -	\$ 838,292	\$ 29,353	\$ -	\$ 53,872,717

Iberville Parish Council
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Debt Service Funds - Governmental Fund Type
 2025 Combined Budget Summary

	Sales Tax Bond Debt Service 2024 Original	Sales Tax Bond Reserve 2024 Original	DHH Loan Debt Service Fund 2024 Original	Total Debt Service Funds 2024 Original	Sales Tax Bond Debt Service 2024 Revised	Sales Tax Bond Reserve 2024 Revised	DHH Loan Debt Service Fund 2024 Revised	Total Debt Service Funds 2024 Revised	Sales Tax Bond Debt Service 2025 Budget	Sales Tax Bond Reserve 2025 Budget	DHH Loan Debt Service Fund 2025 Budget	Total Debt Service Funds 2025 Budget
REVENUES												
Taxes & Franchises	\$ 883,600	\$ -	\$ 480,907	\$ 1,364,507	\$ 883,600	\$ -	\$ 480,907	\$ 1,364,507	\$ 941,354	\$ -	\$ 481,989	\$ 1,423,343
Licenses & Permits												
Intergovernmental Revenues												
Fines & Forfeitures												
Fees Charges and Commissions												
Use of Money and Property							20,000	20,000			6,000	6,000
Miscellaneous Revenues												
In Kind Revenues	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	883,600	-	480,907	1,364,507	883,600	-	500,907	1,384,507	941,354	-	487,989	1,429,343
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	1,435,000	440,000	350,000	2,225,000	1,435,000	440,000	350,000	2,225,000	785,000	450,000	360,000	1,595,000
Interest	120,125	125,385	125,195	370,705	120,125	125,385	125,195	370,705	82,900	116,708	116,498	316,106
Paying Agent Fees	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,555,125	565,385	475,195	2,595,705	1,555,125	565,385	475,195	2,595,705	867,900	566,708	476,498	1,911,106
EXCESS (DEFICIENCY) OF REVENUES												
OVER EXPENDITURES	(671,525)	(565,385)	5,712	(1,231,198)	(671,525)	(565,385)	25,712	(1,211,198)	73,454	(566,708)	11,491	(481,763)
OTHER FINANCING SOURCES (USES)												
Operating Transfers In		665,385		665,385		565,385		565,385		566,708		566,708
Loan Proceeds												
Proceeds from the Sales of Assets												
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	665,385	-	665,385	-	565,385	-	565,385	-	566,708	-	566,708
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(671,525)	100,000	5,712	(565,813)	(671,525)	-	25,712	(645,813)	73,454	-	11,491	84,945
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,663,339	-	1,314,614	2,977,953	1,652,185	-	1,314,614	2,966,799	980,660	-	1,340,326	2,320,986
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 991,814	\$ 100,000	\$ 1,320,326	\$ 2,412,140	\$ 980,660	\$ -	\$ 1,340,326	\$ 2,320,986	\$ 1,054,114	\$ -	\$ 1,351,817	\$ 2,405,931

Iberville Parish Council
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Capital Project Funds - Governmental Fund Type
2025 Combined Budget Summary
(2024 Original)

	Capital Improvement Fund 2024 Original	Road Construction CIF 2024 Original	LCDBG 2024 Original	Parks and Recreation Capital Outlay 2024 Original	Office of Community Development Block Grant 2024 Original	Water Infrastructure 2024 Original	Iberville Industrial Park 2024 Original	Total Capital Project Funds 2024 Original
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	<u>9,054,350</u>	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>2,564,000</u>	<u>-</u>	<u>-</u>	<u>13,618,350</u>
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	<u>10,679,350</u>	<u>-</u>	<u>2,300,000</u>	<u>-</u>	<u>2,564,000</u>	<u>-</u>	<u>-</u>	<u>15,543,350</u>
EXCESS (DEFICIENCY) OF REVENUES	<u>(1,625,000)</u>	<u>-</u>	<u>(300,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,925,000)</u>
OVER EXPENDITURES								
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)	<u>(138,425)</u>	<u>-</u>	<u>138,425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES	<u>(1,763,425)</u>	<u>-</u>	<u>(161,575)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,925,000)</u>
& OTHER SOURCES OVER EXPENDITURES								
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>8,489,136</u>	<u>-</u>	<u>161,575</u>	<u>-</u>	<u>28,774</u>	<u>-</u>	<u>110,019</u>	<u>8,789,504</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 6,725,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,774</u>	<u>\$ -</u>	<u>\$ 110,019</u>	<u>\$ 6,864,504</u>

Iberville Parish Council
 Plaquemine, Louisiana
Capital Project Funds - Governmental Fund Type
 2025 Combined Budget Summary
 (2024 Revised)

	Capital Improvement Fund	Road Construction	LCDBG	Parks and Recreation Capital Outlay	Office of Community Development Block Grant	Water Infrastructure	Iberville Industrial Park	Total Capital Project Funds
	2024 Revised	2024 Revised	2024 Revised	2024 Revised	2024 Revised	2024 Revised	2024 Revised	2024 Revised
REVENUES								
Taxes & Franchises	\$ 5,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,750,000
Licenses & Permits								
Intergovernmental Revenues	1,747,560				969,296			2,716,856
Fines & Forfeitures								
Fees Charges and Commissions								
Use of Money and Property	350,000							350,000
Miscellaneous Revenues								
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	7,847,560	-	-	-	969,296	-	-	8,816,856
EXPENDITURES								
Housing Assistance Payments								
General Government								
Public Safety								
Public Works								
Health & Welfare								
Culture & Recreation								
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay	3,047,560		50,000		969,296			4,066,856
Debt Service								
Principal								
Interest	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,047,560	-	50,000	-	969,296	-	-	4,066,856
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,800,000	-	(50,000)	-	-	-	-	4,750,000
OTHER FINANCING SOURCES (USES)								
Operating Transfers In			60,830			1,000,000		1,060,830
Loan Proceeds								
Proceeds from the Sale of Assets								
Operating Transfers Out	(1,060,830)	-	-	-	-	-	-	(1,060,830)
TOTAL OTHER FINANCING SOURCES (USES)	(1,060,830)	-	60,830	-	-	1,000,000	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	3,739,170	-	10,830	-	-	1,000,000	-	4,750,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	9,470,666	-	159,170	-	-	-	110,019	9,739,855
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 13,209,836	\$ -	\$ 170,000	\$ -	\$ -	\$ 1,000,000	\$ 110,019	\$ 14,489,855

Iberville Parish Council
Plaquemine, Louisiana
Capital Project Funds - Governmental Fund Type
2025 Combined Budget Summary
(2025 Budget)

	Capital Improvement Fund 2025 Budget	Road Construction CIF 2025 Budget	LCDBG 2025 Budget	Parks and Recreation Capital Outlay 2025 Budget	Office of Community Development Block Grant 2025 Budget	Water Infrastructure 2025 Budget	Iberville Industrial Park 2025 Budget	Total Capital Project Funds 2025 Budget
<u>REVENUES</u>								
Taxes & Franchises	\$ 4,750,000	\$ 558,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,308,646
Licenses & Permits								
Intergovernmental Revenues	5,430,450		1,800,000		-			7,230,450
Fines & Forfeitures								
Fees Charges and Commissions								
Use of Money and Property	137,000							137,000
Miscellaneous Revenues								
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	10,317,450	558,646	1,800,000	-	-	-	-	12,676,096
<u>EXPENDITURES</u>								
Housing Assistance Payments								
General Government								
Public Safety								
Public Works								
Health & Welfare								
Culture & Recreation								
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay	9,580,450	1,058,646	1,970,000					12,609,096
Debt Service								
Principal								
Interest	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	9,580,450	1,058,646	1,970,000	-	-	-	-	12,609,096
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	737,000	(500,000)	(170,000)	-	-	-	-	67,000
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating Transfers In		500,000				1,000,000		1,500,000
Loan Proceeds								
Proceeds from the Sale of Assets								
Operating Transfers Out	(1,500,000)	-	-	-	-	-	-	(1,500,000)
TOTAL OTHER FINANCING SOURCES (USES)	(1,500,000)	500,000	-	-	-	1,000,000	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(763,000)	-	(170,000)	-	-	1,000,000	-	67,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	13,209,836	-	170,000	-	-	1,000,000	110,019	14,489,855
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 12,446,836	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 110,019	\$ 14,556,855

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

	Sales Tax Department 2024 Original	Utility Department 2024 Original		Sales Tax Department 2024 Revised	Utility Department 2024 Revised		Sales Tax Department 2025 Budget	Utility Department 2025 Budget
<u>REVENUES</u>			<u>REVENUES</u>			<u>REVENUES</u>		
Taxes & Franchises	\$ 948,960	\$ -	Taxes & Franchises	\$ 1,060,165	\$ -	Taxes & Franchises	\$ 1,075,060	\$ -
Licenses & Permits			Licenses & Permits			Licenses & Permits		
Intergovernmental Revenues			Intergovernmental Revenues			Intergovernmental Revenues		
Fines & Forfeitures			Fines & Forfeitures			Fines & Forfeitures		
Fees Charges and Commissions		7,549,450	Fees Charges and Commissions		7,673,650	Fees Charges and Commissions		7,532,273
Use of Money and Property		30,000	Use of Money and Property		45,000	Use of Money and Property		55,000
Miscellaneous Revenues		25,850	Miscellaneous Revenues		25,850	Miscellaneous Revenues		26,350
In Kind Revenues	-	-	In Kind Revenues	-	-	In Kind Revenues	-	-
TOTAL REVENUES	948,960	7,605,300	TOTAL REVENUES	1,060,165	7,744,500	TOTAL REVENUES	1,075,060	7,613,623
<u>EXPENDITURES</u>			<u>EXPENDITURES</u>			<u>EXPENDITURES</u>		
Housing Assistance Payments			Housing Assistance Payments			Housing Assistance Payments		
General Government	948,960		General Government	1,060,165		General Government	1,075,060	
Public Safety			Public Safety			Public Safety		
Public Works		7,749,300	Public Works		8,094,580	Public Works		8,113,623
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			Capital Outlay			Capital Outlay		
Debt Service			Debt Service			Debt Service		
Principal			Principal			Principal		
Interest	-	-	Interest	-	-	Interest	-	-
TOTAL EXPENDITURES	948,960	7,749,300	TOTAL EXPENDITURES	1,060,165	8,094,580	TOTAL EXPENDITURES	1,075,060	8,113,623
EXCESS (DEFICIENCY) OF REVENUES			EXCESS (DEFICIENCY) OF REVENUES			EXCESS (DEFICIENCY) OF REVENUES		
OVER EXPENDITURES	-	(144,000)	OVER EXPENDITURES	-	(350,080)	OVER EXPENDITURES	-	(500,000)
<u>OTHER FINANCING SOURCES (USES)</u>			<u>OTHER FINANCING SOURCES (USES)</u>			<u>OTHER FINANCING SOURCES (USES)</u>		
Operating Transfers In		500,000	Operating Transfers In		500,000	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)	-	500,000	TOTAL OTHER FINANCING SOURCES (USES)	-	500,000	TOTAL OTHER FINANCING SOURCES (USES)	-	500,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	356,000	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	149,920	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	23,174,404	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	20,626,158	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	20,776,078
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 23,530,404	FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 20,776,078	FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 20,776,078

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001**2025 Budget Summary**

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 14,766,136	\$ 13,060,000	\$ 14,080,000	\$ 14,565,000
Licenses & Permits	655,552	556,000	560,000	560,000
Intergovernmental Revenues	1,186,132	1,120,953	1,141,378	1,142,221
Fines & Forfeitures	6,094	4,200	5,000	5,000
Fees Charges and Commissions	150,905	125,500	115,950	135,100
Use of Money and Property	576,828	225,000	706,001	211,800
Miscellaneous Revenues	7,367,337	6,852,176	6,959,774	7,588,390
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>24,708,984</u>	<u>21,943,829</u>	<u>23,568,103</u>	<u>24,207,511</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government	10,051,225	9,889,997	10,611,487	10,838,078
Public Safety	2,945,473	2,817,450	2,982,058	2,967,037
Public Works	2,286,667	2,080,026	2,311,740	2,427,993
Health & Welfare	1,524,477	1,824,682	1,791,339	2,069,422
Culture & Recreation	892,487	1,002,760	1,304,885	1,134,944
Economic Development	318,035	331,631	354,717	380,569
Other Expenditures				
In Kind				
Capital Outlay	246,800	1,050,000	1,367,294	1,975,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>18,265,164</u>	<u>18,996,546</u>	<u>20,723,520</u>	<u>21,793,043</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,443,820</u>	<u>2,947,283</u>	<u>2,844,583</u>	<u>2,414,468</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	6,903		15,300	
Operating Transfers Out	(2,185,569)	(1,478,385)	(1,378,385)	(1,580,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,178,666)</u>	<u>(1,478,385)</u>	<u>(1,363,085)</u>	<u>(1,580,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>4,265,154</u>	<u>1,468,898</u>	<u>1,481,498</u>	<u>834,468</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>14,559,095</u>	<u>17,087,901</u>	<u>18,824,249</u>	<u>20,305,747</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 18,824,249</u>	<u>\$ 18,556,799</u>	<u>\$ 20,305,747</u>	<u>\$ 21,140,215</u>

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Fire Department - 107
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 265,792	\$ 225,000	\$ 265,000	\$ 250,000
Licenses & Permits				
Intergovernmental Revenues	6,474	7,527	6,612	6,750
Fines & Forfeitures				
Fees Charges and Commissions		9,000		
Use of Money and Property	16,982	15,000	18,000	5,500
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>289,248</u>	<u>256,527</u>	<u>289,612</u>	<u>262,250</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	148,292	290,803	225,016	261,216
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay		15,000	28,000	30,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>148,292</u>	<u>305,803</u>	<u>253,016</u>	<u>291,216</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>140,956</u>	<u>(49,276)</u>	<u>36,596</u>	<u>(28,966)</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>140,956</u>	<u>(49,276)</u>	<u>36,596</u>	<u>(28,966)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>400,812</u>	<u>425,072</u>	<u>541,768</u>	<u>578,364</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 541,768</u>	<u>\$ 375,796</u>	<u>\$ 578,364</u>	<u>\$ 549,398</u>

Iberville Parish Council
Plaquemine, Louisiana
Office of Emergency Preparedness - 108
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	171,258	104,575	115,802	1,767,682
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues			2,600	
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>171,258</u>	<u>104,575</u>	<u>118,402</u>	<u>1,767,682</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	210,013	210,303	274,752	272,251
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	59,733	122,000	231,000	1,884,970
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>269,746</u>	<u>332,303</u>	<u>505,752</u>	<u>2,157,221</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(98,488)</u>	<u>(227,728)</u>	<u>(387,350)</u>	<u>(389,539)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	250,000	250,000	250,000	400,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>400,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>151,512</u>	<u>22,272</u>	<u>(137,350)</u>	<u>10,461</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>416,300</u>	<u>492,470</u>	<u>567,812</u>	<u>430,462</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 567,812</u>	<u>\$ 514,742</u>	<u>\$ 430,462</u>	<u>\$ 440,923</u>

Iberville Parish Council
Plaquemine, Louisiana
Drainage Maintenance - 111
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 5,501,635	\$ 5,250,000	\$ 5,750,000	\$ 5,750,000
Licenses & Permits				
Intergovernmental Revenues	869,288	52,000	201,170	802,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	162,139	140,000	265,000	79,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>6,533,062</u>	<u>5,442,000</u>	<u>6,216,170</u>	<u>6,631,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	2,950,528	2,708,226	3,300,167	3,659,020
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	1,499,744	2,250,000	1,500,000	3,900,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>4,450,272</u>	<u>4,958,226</u>	<u>4,800,167</u>	<u>7,559,020</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,082,790</u>	<u>483,774</u>	<u>1,416,003</u>	<u>(928,020)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	56,335		39,912	
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>56,335</u>	<u>-</u>	<u>39,912</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>2,139,125</u>	<u>483,774</u>	<u>1,455,915</u>	<u>(928,020)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>4,952,626</u>	<u>6,224,186</u>	<u>7,091,751</u>	<u>8,547,666</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 7,091,751</u>	<u>\$ 6,707,960</u>	<u>\$ 8,547,666</u>	<u>\$ 7,619,646</u>

Iberville Parish Council
 Plaquemine, Louisiana
Parks and Recreation - 115
 2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 3,299,624	\$ 3,150,000	\$ 3,454,000	\$ 3,454,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	66,786	65,940	76,520	83,100
Use of Money and Property	167,057	125,000	200,000	60,000
Miscellaneous Revenues	8,146	13,000	15,690	15,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,541,613</u>	<u>3,353,940</u>	<u>3,746,210</u>	<u>3,612,100</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation	1,881,625	1,876,070	2,200,468	2,252,482
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	224,560	400,000	626,800	1,000,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,106,185</u>	<u>2,276,070</u>	<u>2,827,268</u>	<u>3,252,482</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,435,428</u>	<u>1,077,870</u>	<u>918,942</u>	<u>359,618</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	246,324		30,806	
Operating Transfers Out	<u>(300,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>(466,708)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(53,676)</u>	<u>(400,000)</u>	<u>(369,194)</u>	<u>(466,708)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,381,752</u>	<u>677,870</u>	<u>549,748</u>	<u>(107,090)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>4,307,901</u>	<u>5,311,901</u>	<u>5,689,653</u>	<u>6,239,401</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 5,689,653</u>	<u>\$ 5,989,771</u>	<u>\$ 6,239,401</u>	<u>\$ 6,132,311</u>

Iberville Parish Council
Plaquemine, Louisiana
Opioid Abatement - 116
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	299,070	200,000	250,000	200,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>299,070</u>	<u>200,000</u>	<u>250,000</u>	<u>200,000</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				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>299,070</u>	<u>200,000</u>	<u>250,000</u>	<u>200,000</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	(75,000)	(75,000)	(75,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>299,070</u>	<u>125,000</u>	<u>175,000</u>	<u>125,000</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>191,723</u>	<u>299,070</u>	<u>474,070</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 299,070</u>	<u>\$ 316,723</u>	<u>\$ 474,070</u>	<u>\$ 599,070</u>

Iberville Parish Council
Plaquemine, Louisiana
Criminal Court Fund - 117
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures	127,417	180,000	180,000	180,000
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	66,129	40,000		
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>193,546</u>	<u>220,000</u>	<u>180,000</u>	<u>180,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government	244,853	215,672	172,230	187,303
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>244,853</u>	<u>215,672</u>	<u>172,230</u>	<u>187,303</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(51,307)</u>	<u>4,328</u>	<u>7,770</u>	<u>(7,303)</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>(51,307)</u>	<u>4,328</u>	<u>7,770</u>	<u>(7,303)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>54,759</u>	<u>41,381</u>	<u>3,452</u>	<u>11,222</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,452</u>	<u>\$ 45,709</u>	<u>\$ 11,222</u>	<u>\$ 3,919</u>

Iberville Parish Council
Plaquemine, Louisiana
Visitor Enterprise Fund - 118
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 53,051	\$ 62,500	\$ 62,500	\$ 62,500
Licenses & Permits				
Intergovernmental Revenues	141,843	136,858	205,716	130,358
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>194,894</u>	<u>199,358</u>	<u>268,216</u>	<u>192,858</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation	446,510	548,478	463,774	481,131
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay			78,858	
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>446,510</u>	<u>548,478</u>	<u>542,632</u>	<u>481,131</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(251,616)</u>	<u>(349,120)</u>	<u>(274,416)</u>	<u>(288,273)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	250,000	300,000	300,000	300,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>250,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(1,616)</u>	<u>(49,120)</u>	<u>25,584</u>	<u>11,727</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>499,023</u>	<u>448,878</u>	<u>497,407</u>	<u>522,991</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 497,407</u>	<u>\$ 399,758</u>	<u>\$ 522,991</u>	<u>\$ 534,718</u>

Iberville Parish Council
Plaquemine, Louisiana
Behavioral Health - 119
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	21,919	25,000	30,000	30,000
Fines & Forfeitures	21,164	20,000	26,000	26,000
Fees Charges and Commissions	90			
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>43,173</u>	<u>45,000</u>	<u>56,000</u>	<u>56,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	212,561	276,026	282,663	403,648
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay			9,000	
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>212,561</u>	<u>276,026</u>	<u>291,663</u>	<u>403,648</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(169,388)</u>	<u>(231,026)</u>	<u>(235,663)</u>	<u>(347,648)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	163,000	238,000	238,000	355,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>163,000</u>	<u>238,000</u>	<u>238,000</u>	<u>355,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(6,388)</u>	<u>6,974</u>	<u>2,338</u>	<u>7,352</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>126,884</u>	<u>76,151</u>	<u>120,496</u>	<u>122,834</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 120,496</u>	<u>\$ 83,125</u>	<u>\$ 122,834</u>	<u>\$ 130,186</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side) - 120
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 591,593	\$ 525,000	\$ 590,000	\$ 575,000
Licenses & Permits				
Intergovernmental Revenues	41,780	37,640	45,805	38,450
Fines & Forfeitures				
Fees Charges and Commissions	2,500	2,500	2,500	2,500
Use of Money and Property	43,856	35,000	55,000	16,500
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>679,729</u>	<u>600,140</u>	<u>693,305</u>	<u>632,450</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	375,162	524,511	464,061	443,498
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay		25,000	52,000	40,000
Debt Service				
Principal	45,249	47,038	47,038	48,897
Interest	11,021	9,232	9,232	7,375
TOTAL EXPENDITURES	<u>431,432</u>	<u>605,781</u>	<u>572,331</u>	<u>539,770</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>248,297</u>	<u>(5,641)</u>	<u>120,974</u>	<u>92,680</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	5,783			
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,783</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>254,080</u>	<u>(5,641)</u>	<u>120,974</u>	<u>92,680</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>990,997</u>	<u>1,024,863</u>	<u>1,245,077</u>	<u>1,366,051</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,245,077</u>	<u>\$ 1,019,222</u>	<u>\$ 1,366,051</u>	<u>\$ 1,458,731</u>

Iberville Parish Council
Plaquemine, Louisiana
White Castle Fire Department - 121
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 265,792	\$ 225,000	\$ 265,000	\$ 250,000
Licenses & Permits				
Intergovernmental Revenues	25,185	25,094	50,674	25,250
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	5,146	4,000	5,000	1,500
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>296,123</u>	<u>254,094</u>	<u>320,674</u>	<u>276,750</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	221,562	254,814	300,312	273,195
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	17,744	130,000	59,500	20,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>239,306</u>	<u>384,814</u>	<u>359,812</u>	<u>293,195</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>56,817</u>	<u>(130,720)</u>	<u>(39,138)</u>	<u>(16,445)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets			16	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>16</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>56,817</u>	<u>(130,720)</u>	<u>(39,122)</u>	<u>(16,445)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>185,010</u>	<u>186,396</u>	<u>241,827</u>	<u>202,705</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 241,827</u>	<u>\$ 55,676</u>	<u>\$ 202,705</u>	<u>\$ 186,260</u>

Iberville Parish Council
Plaquemine, Louisiana
Bayou Sorrel/Pigeon Consolidated Fire Department - 122
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 531,584	\$ 450,000	\$ 530,000	\$ 500,000
Licenses & Permits				
Intergovernmental Revenues	17,813	13,597	13,888	13,888
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	79,564	65,000	80,000	24,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>628,961</u>	<u>528,597</u>	<u>623,888</u>	<u>537,888</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	339,898	285,378	330,170	337,452
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	53,900	75,000	125,000	1,059,000
Debt Service				
Principal	90,000	95,000	95,000	95,000
Interest	37,687	34,589	34,589	31,406
TOTAL EXPENDITURES	<u>521,485</u>	<u>489,967</u>	<u>584,759</u>	<u>1,522,858</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>107,476</u>	<u>38,630</u>	<u>39,129</u>	<u>(984,970)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds			2,155	
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>2,155</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>107,476</u>	<u>38,630</u>	<u>41,284</u>	<u>(984,970)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,620,260</u>	<u>1,723,003</u>	<u>1,727,736</u>	<u>1,769,020</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,727,736</u>	<u>\$ 1,761,633</u>	<u>\$ 1,769,020</u>	<u>\$ 784,050</u>

Iberville Parish Council
Plaquemine, Louisiana
Parish Transportation Fund - 123
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	491,146	380,000	380,000	380,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	37,988	30,000	45,000	13,500
Miscellaneous Revenues	4,420			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>533,554</u>	<u>410,000</u>	<u>425,000</u>	<u>393,500</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	195,845	606,500	616,250	506,500
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				800,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>195,845</u>	<u>606,500</u>	<u>616,250</u>	<u>1,306,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>337,709</u>	<u>(196,500)</u>	<u>(191,250)</u>	<u>(913,000)</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>337,709</u>	<u>(196,500)</u>	<u>(191,250)</u>	<u>(913,000)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>846,525</u>	<u>1,024,812</u>	<u>1,184,234</u>	<u>992,984</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,184,234</u>	<u>\$ 828,312</u>	<u>\$ 992,984</u>	<u>\$ 79,984</u>

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 3,600,209	\$ 3,150,000	\$ 3,454,000	\$ 3,454,000
Licenses & Permits				
Intergovernmental Revenues	512	500	500	
Fines & Forfeitures				
Fees Charges and Commissions	157	1,000	150	150
Use of Money and Property	230,037	200,000	210,000	78,000
Miscellaneous Revenues	674	650		650
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,831,589</u>	<u>3,352,150</u>	<u>3,664,650</u>	<u>3,532,800</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government	1,531,741	1,563,751	1,598,161	1,684,737
Public Safety	363,658	358,521	387,550	375,660
Public Works	13,623	23,000	43,000	23,000
Health & Welfare	460,101	363,318	312,304	325,284
Culture & Recreation	392,456	301,249	313,781	345,675
Economic Development	66,790	76,245	65,301	82,372
Other Expenditures				
In Kind				
Capital Outlay	261,691	370,000	521,000	1,080,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>3,090,060</u>	<u>3,056,084</u>	<u>3,241,097</u>	<u>3,916,728</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>741,529</u>	<u>296,066</u>	<u>423,553</u>	<u>(383,928)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	586	600	41,040	
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>586</u>	<u>600</u>	<u>41,040</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>742,115</u>	<u>296,666</u>	<u>464,593</u>	<u>(383,928)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,049,692</u>	<u>5,735,107</u>	<u>5,791,807</u>	<u>6,256,400</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 5,791,807</u>	<u>\$ 6,031,773</u>	<u>\$ 6,256,400</u>	<u>\$ 5,872,472</u>

Iberville Parish Council
Plaquemine, LA
Vehicle and Equipment Replacement - 128
2025
Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 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				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>450,000</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	513,930	1,000,000	1,000,000	650,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>513,930</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>650,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(63,930)</u>	<u>(550,000)</u>	<u>(550,000)</u>	<u>(200,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	8,778			
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,778</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(55,152)</u>	<u>(550,000)</u>	<u>(550,000)</u>	<u>(200,000)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>993,288</u>	<u>977,066</u>	<u>938,136</u>	<u>388,136</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 938,136</u>	<u>\$ 427,066</u>	<u>\$ 388,136</u>	<u>\$ 188,136</u>

Iberville Parish Council

Plaquemine, Louisiana

Sales Tax Road - 129**2025 Budget Summary**

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 3,881,840	\$ 3,350,000	\$ 3,800,000	\$ 4,750,000
Licenses & Permits				
Intergovernmental Revenues	389,651			
Fines & Forfeitures				
Fees Charges and Commissions	380		250	250
Use of Money and Property	376,106	300,000	300,000	100,000
Miscellaneous Revenues	661,565	475,000	425,000	425,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>5,309,542</u>	<u>4,125,000</u>	<u>4,525,250</u>	<u>5,275,250</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	3,137,267	2,634,774	3,331,246	3,493,598
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	2,444,708	1,500,000	1,000,000	3,200,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>5,581,975</u>	<u>4,134,774</u>	<u>4,331,246</u>	<u>6,693,598</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(272,433)</u>	<u>(9,774)</u>	<u>194,004</u>	<u>(1,418,348)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	29,935		20,584	
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>29,935</u>	<u>-</u>	<u>20,584</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(242,498)</u>	<u>(9,774)</u>	<u>214,588</u>	<u>(1,418,348)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>4,870,858</u>	<u>4,295,995</u>	<u>4,628,360</u>	<u>4,842,948</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 4,628,360</u>	<u>\$ 4,286,221</u>	<u>\$ 4,842,948</u>	<u>\$ 3,424,600</u>

Iberville Parish Council

Plaquemine, Louisiana

Solid Waste - 130**2025 Budget Summary**

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 6,440,317	\$ 5,500,000	\$ 6,400,000	\$ 6,000,000
Licenses & Permits				
Intergovernmental Revenues	2,928		35,758	
Fines & Forfeitures				
Fees Charges and Commissions	4,095		2,500	
Use of Money and Property	573,886	450,000	680,000	180,000
Miscellaneous Revenues	13,359	5,000	5,000	5,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>7,034,585</u>	<u>5,955,000</u>	<u>7,123,258</u>	<u>6,185,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	4,300,041	4,505,495	5,159,509	5,064,985
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	213,500	250,000	250,000	980,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>4,513,541</u>	<u>4,755,495</u>	<u>5,409,509</u>	<u>6,044,985</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,521,044</u>	<u>1,199,505</u>	<u>1,713,749</u>	<u>140,015</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>2,521,044</u>	<u>1,199,505</u>	<u>1,713,749</u>	<u>140,015</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>11,512,699</u>	<u>14,553,754</u>	<u>14,033,743</u>	<u>15,747,492</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 14,033,743</u>	<u>\$ 15,753,259</u>	<u>\$ 15,747,492</u>	<u>\$ 15,887,507</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #2 (Bayou Blue) - 140
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 342,798	\$ 305,000	\$ 342,000	\$ 327,000
Licenses & Permits				
Intergovernmental Revenues	12,367	7,395	7,555	7,650
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	74,089	55,000	70,000	18,600
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>429,254</u>	<u>367,395</u>	<u>419,555</u>	<u>353,250</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	122,226	301,700	281,564	254,866
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	34,481	20,000	35,000	150,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>156,707</u>	<u>321,700</u>	<u>316,564</u>	<u>404,866</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>272,547</u>	<u>45,695</u>	<u>102,991</u>	<u>(51,616)</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>272,547</u>	<u>45,695</u>	<u>102,991</u>	<u>(51,616)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,725,127</u>	<u>1,858,425</u>	<u>1,997,674</u>	<u>2,100,665</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,997,674</u>	<u>\$ 1,904,120</u>	<u>\$ 2,100,665</u>	<u>\$ 2,049,049</u>

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Medical Complex CDBG - 142
 2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	1,909,112	1,947,294	1,044,164	1,079,665
Use of Money and Property	240,329	200,000	310,000	93,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,149,441</u>	<u>2,147,294</u>	<u>1,354,164</u>	<u>1,172,665</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	653,478	424,326	590,442	510,558
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	58,550	200,000	123,000	1,085,000
Debt Service				
Principal		275,000		
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>712,028</u>	<u>899,326</u>	<u>713,442</u>	<u>1,595,558</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,437,413</u>	<u>1,247,968</u>	<u>640,722</u>	<u>(422,893)</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>1,437,413</u>	<u>1,247,968</u>	<u>640,722</u>	<u>(422,893)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,180,558</u>	<u>6,437,808</u>	<u>6,617,971</u>	<u>7,258,693</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 6,617,971</u>	<u>\$ 7,685,776</u>	<u>\$ 7,258,693</u>	<u>\$ 6,835,800</u>

Iberville Parish Council
Plaquemine, Louisiana
American Rescue Plan Act - 145
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	788,899	5,644,987	1,651,342	1,998,978
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	185,163	125,000	165,000	
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>974,062</u>	<u>5,769,987</u>	<u>1,816,342</u>	<u>1,998,978</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	788,899	5,770,514	2,002,032	1,775,523
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>788,899</u>	<u>5,770,514</u>	<u>2,002,032</u>	<u>1,775,523</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>185,163</u>	<u>(527)</u>	<u>(185,690)</u>	<u>223,455</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>185,163</u>	<u>(527)</u>	<u>(185,690)</u>	<u>223,455</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>527</u>	<u>527</u>	<u>185,690</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 185,690</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,455</u>

Iberville Parish Council
Plaquemine, Louisiana
Community Services Block Grant (CSBG) - 146
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	112,240	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>112,240</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	112,240	110,000	110,000	110,000
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>112,240</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
FEMA SWIFT HMPG GRANT- 147
 2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues			550,000	2,000,050
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	550,000	2,000,050
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	8,701		550,000	2,000,050
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	8,701	-	550,000	2,000,050
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,701)	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	8,701	-	-	-
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	8,701	-	-	-
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

Emergency 911 - 150**2025 Budget Summary**

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 600,000	\$ 600,000	\$ 600,000	\$ 700,000
Licenses & Permits				
Intergovernmental Revenues	243			
Fines & Forfeitures				
Fees Charges and Commissions	483,801	495,000	475,000	475,000
Use of Money and Property	30,712	15,000	28,000	8,400
Miscellaneous Revenues	15,000	15,000	66,951	20,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,129,756</u>	<u>1,125,000</u>	<u>1,169,951</u>	<u>1,203,400</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	1,101,968	1,176,284	954,165	1,124,310
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	13,485	25,000	25,000	25,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>1,115,453</u>	<u>1,201,284</u>	<u>979,165</u>	<u>1,149,310</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>14,303</u>	<u>(76,284)</u>	<u>190,786</u>	<u>54,090</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds			504	
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>504</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>14,303</u>	<u>(76,284)</u>	<u>191,290</u>	<u>54,090</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>578,609</u>	<u>545,228</u>	<u>592,912</u>	<u>784,202</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 592,912</u>	<u>\$ 468,944</u>	<u>\$ 784,202</u>	<u>\$ 838,292</u>

Iberville Parish Council

Plaquemine, Louisiana

Section 8 - 152**2025 Budget Summary**

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	157,273	160,000	160,000	160,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	2,545	5,000	5,000	5,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>159,818</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments	162,000	165,000	165,000	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>162,000</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,182)</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>(2,182)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>31,535</u>	<u>31,535</u>	<u>29,353</u>	<u>29,353</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 29,353</u>	<u>\$ 31,535</u>	<u>\$ 29,353</u>	<u>\$ 29,353</u>

Iberville Parish Council
Plaquemine, Louisiana
Disaster Relief Fund -153
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 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		109,553		109,553
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	-	109,553	-	109,553
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(109,553)	-	(109,553)
<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	-	(109,553)	-	(109,553)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	109,553	109,553	109,553	109,553
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
 2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 1,565,496	\$ 883,600	\$ 883,600	\$ 941,354
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,565,496</u>	<u>883,600</u>	<u>883,600</u>	<u>941,354</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	1,380,000	1,435,000	1,435,000	785,000
Interest	162,350	120,125	120,125	82,900
TOTAL EXPENDITURES	<u>1,542,350</u>	<u>1,555,125</u>	<u>1,555,125</u>	<u>867,900</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>23,146</u>	<u>(671,525)</u>	<u>(671,525)</u>	<u>73,454</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>23,146</u>	<u>(671,525)</u>	<u>(671,525)</u>	<u>73,454</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,629,039</u>	<u>1,663,339</u>	<u>1,652,185</u>	<u>980,660</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,652,185</u>	<u>\$ 991,814</u>	<u>\$ 980,660</u>	<u>\$ 1,054,114</u>

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Bond Reserve - 235
 2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 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	430,000	440,000	440,000	450,000
Interest	133,868	125,385	125,385	116,708
TOTAL EXPENDITURES	563,868	565,385	565,385	566,708
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(563,868)	(565,385)	(565,385)	(566,708)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	563,868	665,385	565,385	566,708
Loan Proceeds				
Premium on defeased debt				
Premium on refunding debt				
Cost of issuance				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	563,868	665,385	565,385	566,708
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
DHH Loan Debt Service Fund - 238
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 479,483	\$ 480,907	\$ 480,907	\$ 481,989
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property			20,000	6,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>479,483</u>	<u>480,907</u>	<u>500,907</u>	<u>487,989</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	280,000	350,000	350,000	360,000
Interest	132,913	125,195	125,195	116,498
TOTAL EXPENDITURES	<u>412,913</u>	<u>475,195</u>	<u>475,195</u>	<u>476,498</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>66,570</u>	<u>5,712</u>	<u>25,712</u>	<u>11,491</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>66,570</u>	<u>5,712</u>	<u>25,712</u>	<u>11,491</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,248,044</u>	<u>1,314,614</u>	<u>1,314,614</u>	<u>1,340,326</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,314,614</u>	<u>\$ 1,320,326</u>	<u>\$ 1,340,326</u>	<u>\$ 1,351,817</u>

Iberville Parish Council
Plaquemine, Louisiana
Capital Improvement Fund - 341
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Orignial</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 5,822,760	\$ 4,500,000	\$ 5,750,000	\$ 4,750,000
Licenses & Permits				
Intergovernmental Revenues		4,279,350	1,747,560	5,430,450
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	388,806	275,000	350,000	137,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>6,211,566</u>	<u>9,054,350</u>	<u>7,847,560</u>	<u>10,317,450</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	3,583,818	10,679,350	3,047,560	9,580,450
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>3,583,818</u>	<u>10,679,350</u>	<u>3,047,560</u>	<u>9,580,450</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,627,748</u>	<u>(1,625,000)</u>	<u>4,800,000</u>	<u>737,000</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Proceeds from General Long-Term Loans				
Operating Transfers Out	<u>(571,951)</u>	<u>(138,425)</u>	<u>(1,060,830)</u>	<u>(1,500,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(571,951)</u>	<u>(138,425)</u>	<u>(1,060,830)</u>	<u>(1,500,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>2,055,797</u>	<u>(1,763,425)</u>	<u>3,739,170</u>	<u>(763,000)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>7,414,869</u>	<u>8,489,136</u>	<u>9,470,666</u>	<u>13,209,836</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 9,470,666</u>	<u>\$ 6,725,711</u>	<u>\$ 13,209,836</u>	<u>\$ 12,446,836</u>

Iberville Parish Council
Plaquemine, Louisiana
Road Construction CIF - 342
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Orignial</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ 558,646
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	-	558,646
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				1,058,646
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	1,058,646
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	(500,000)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				500,000
Proceeds from General Long-Term Loans				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	500,000
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

LCDBG - 345**2025 Budget Summary**

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues		2,000,000		1,800,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	2,000,000	-	1,800,000
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	2,405	2,300,000	50,000	1,970,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	2,405	2,300,000	50,000	1,970,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,405)	(300,000)	(50,000)	(170,000)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In		138,425	60,830	
Proceeds from General Long-Term Loans				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	138,425	60,830	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(2,405)	(161,575)	10,830	(170,000)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	161,575	161,575	159,170	170,000
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 159,170	\$ -	\$ 170,000	\$ -

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation Capital Outlay Fund - 346
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 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	733,151			
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	733,151	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(733,151)	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	559,855			
Loan Proceeds				
Proceeds from Sale of Fixed Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	559,855	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(173,296)	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	173,296	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ -	\$ -

Iberville Parish Council
Plaquemine, Louisiana
Office of Community Development Block Grant - 362
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	1,589,602	2,564,000	969,296	
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,589,602</u>	<u>2,564,000</u>	<u>969,296</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	1,605,366	2,564,000	969,296	
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>1,605,366</u>	<u>2,564,000</u>	<u>969,296</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(15,764)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	12,096			
Loan Proceeds				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,096</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(3,668)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,668</u>	<u>28,774</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ -</u>	<u>\$ 28,774</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
Plaquemine, Louisiana
Utility Infrastructure - 365
2025 Budget Summary

	2023 Actual	2024 Original	2024 Revised	2025 Budget
<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			1,000,000	1,000,000
Loan Proceeds				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	1,000,000	1,000,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	1,000,000	1,000,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	1,000,000
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ 1,000,000	\$ 2,000,000

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Industrial Park - 366
 2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 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				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	110,019	110,019	110,019	110,019
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 110,019</u>	<u>\$ 110,019</u>	<u>\$ 110,019</u>	<u>\$ 110,019</u>

Iberville Parish Council
Plaquemine, Louisiana
Sales Tax Department
2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 908,659	\$ 948,960	\$ 1,060,165	\$ 1,075,060
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>908,659</u>	<u>948,960</u>	<u>1,060,165</u>	<u>1,075,060</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government	908,659	948,960	1,060,165	1,075,060
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>908,659</u>	<u>948,960</u>	<u>1,060,165</u>	<u>1,075,060</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council

Plaquemine, Louisiana

Utility Department

2025 Budget Summary

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	34,748			
Fines & Forfeitures				
Fees Charges and Commissions	6,782,009	7,549,450	7,673,650	7,532,273
Use of Money and Property	56,016	30,000	45,000	55,000
Miscellaneous Revenues	21,112	25,850	25,850	26,350
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>6,893,885</u>	<u>7,605,300</u>	<u>7,744,500</u>	<u>7,613,623</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	8,620,320	7,749,300	8,094,580	8,113,623
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>8,620,320</u>	<u>7,749,300</u>	<u>8,094,580</u>	<u>8,113,623</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,726,435)</u>	<u>(144,000)</u>	<u>(350,080)</u>	<u>(500,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	1,250,000	500,000	500,000	500,000
Loan Proceeds				
Proceeds from Sale of Assets	35,789			
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,285,789</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(440,645)</u>	<u>356,000</u>	<u>149,920</u>	<u>-</u>
CONTRIBUTED CAPITAL				
SPECIAL ITEMS				
FUND EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>21,066,803</u>	<u>23,174,404</u>	<u>20,626,158</u>	<u>20,776,078</u>
FUND EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 20,626,158</u>	<u>\$ 23,530,404</u>	<u>\$ 20,776,078</u>	<u>\$ 20,776,078</u>

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

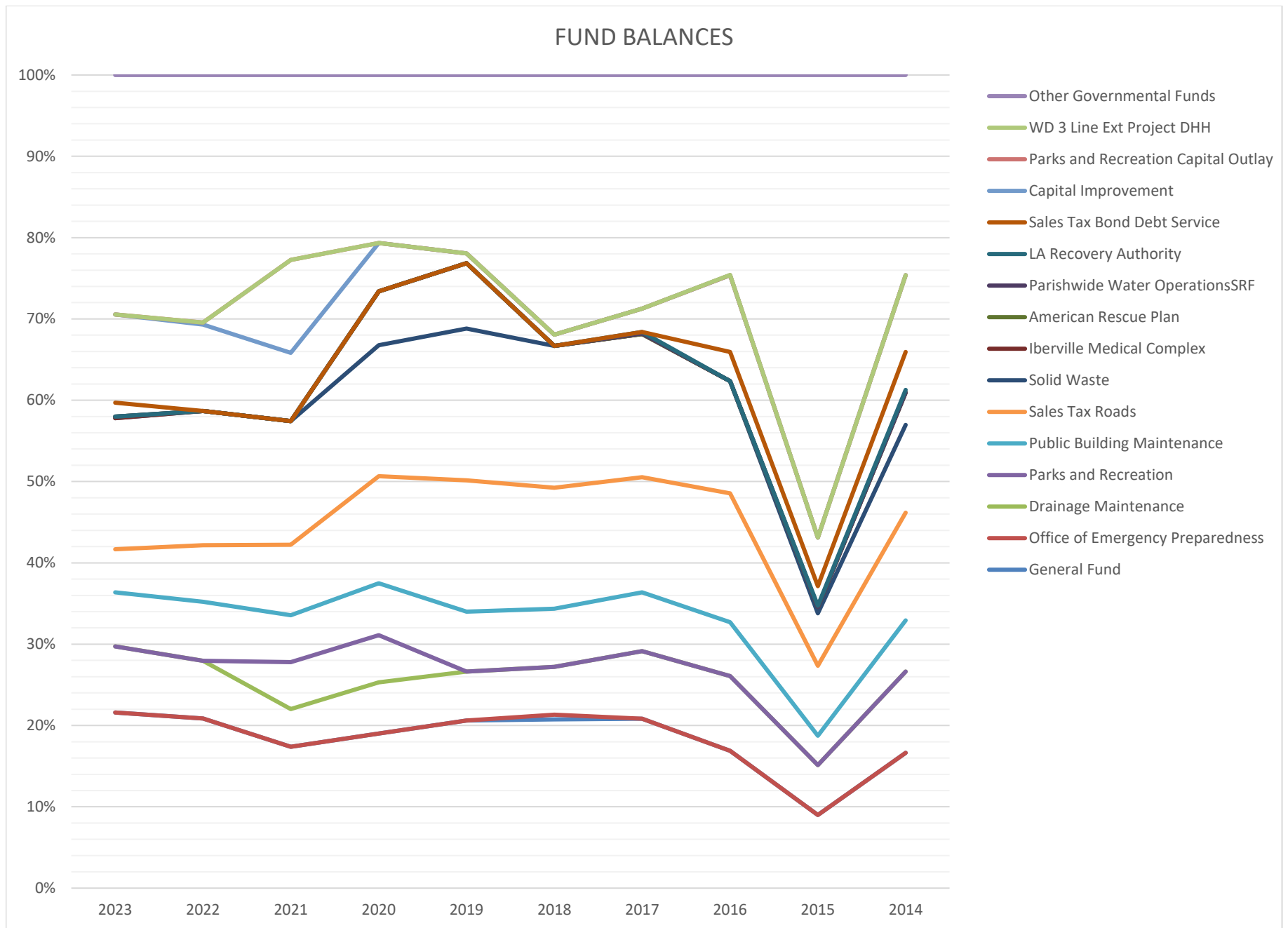
	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund										
Non Spendable	\$ 21,291	\$ 620	\$ 735	\$ 1,335	43,766	\$ 1,736	7,863	\$ 973	\$ 1,418	\$ 392,436
Restricted	100,000	100,000	100,000	100,000	100,000	125,386	134,835	129,377	125,809	139,220
Unassigned	18,702,958	14,458,475	11,244,689	10,751,507	9,628,519	8,898,021	7,968,244	6,898,291		4,811,743
Reserved										
Unreserved	-	-	-	-	-	-	-	-	5,631,381	-
Total General Fund	<u>\$ 18,824,249</u>	<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>
Office of Emergency Preparedness										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted						246,119				
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Office of Emergency Preparedness	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Drainage Maintenance										
Non Spendable	\$ 7,091,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,450
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
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Drainage Maintenance	<u>\$ 7,091,751</u>	<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>
Parks and Recreation										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	5,791,807		3,755,947	3,304,623						
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Parks and Recreation	<u>\$ 5,791,807</u>	<u>\$ -</u>	<u>\$ 3,755,947</u>	<u>\$ 3,304,623</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
Restricted	5,791,807	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
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Public Building Maintenance	<u>\$ 5,791,807</u>	<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>
Sales Tax Roads										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ 3,750	\$ 29,500
Committed		4,870,858	5,657,515						5,507,033	
Restricted	4,628,360			7,517,356	7,648,127	6,464,985	5,509,030	6,590,270		4,222,792
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Sales Tax Roads	<u>\$ 4,628,360</u>	<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>
Solid Waste										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 4,000
Restricted	14,033,743	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
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Solid Waste	<u>\$ 14,033,743</u>	<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>

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

	Fiscal Year									
	<u>2023</u>	<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>
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
Committed										
Unreserved										
Undesignated	-	-	-	-	-	-	-	-	-	-
Total Iberville Medical Complex	<u>\$ -</u>	<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>
American Rescue Plan Act										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 185,690	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>\$ -</u>	<u>\$ 15,863</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>\$ -</u>	<u>\$ 73,012</u>	<u>\$ -</u>	<u>\$ 98,854</u>	<u>\$ 100,009</u>
Sales Tax Bond Debt Service										
Non Spendable	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted								1,492,194	1,538,215	1,506,390
Reserved										
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Sales Tax Bond Debt Service	<u>\$ -</u>	<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>
Capital Improvement										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	9,470,666	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
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Capital Improvement	<u>\$ 9,470,666</u>	<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>

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

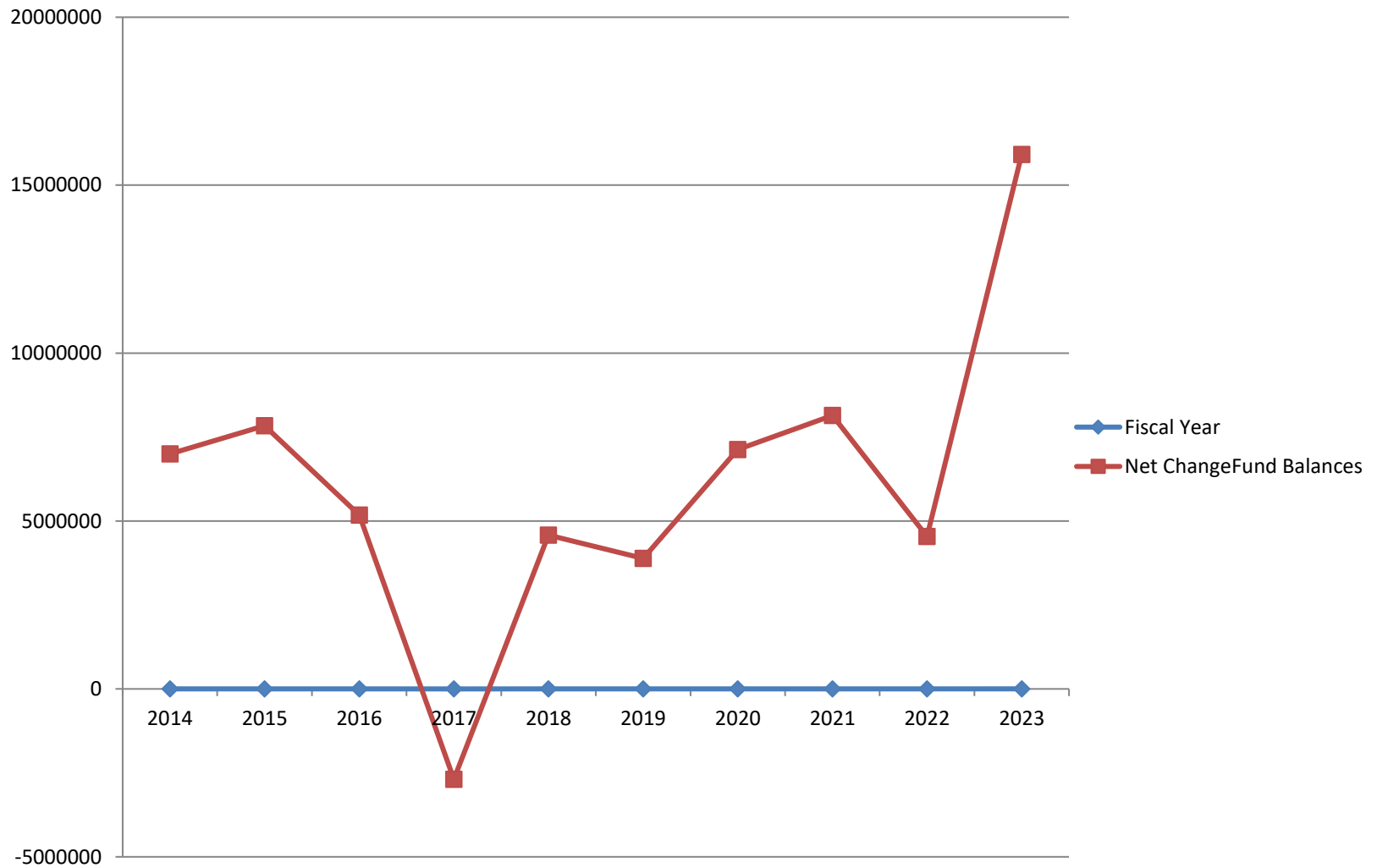
	Fiscal Year									
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Parks and Recreation Capital Outlay										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted		173,296	7,457,813							
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Parks and Recreation Capital Outlay	<u>\$ -</u>	<u>\$ 173,296</u>	<u>\$ 7,457,813</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>\$ -</u>	<u>\$ 10,015</u>	<u>\$ -</u>	<u>\$ -</u>
Other Governmental Funds										
Non Spendable	\$ -	\$ -	\$ -	\$ 250	\$ 9,697	\$ 63	\$ -	\$ -	\$ 5,926	\$ -
Restricted	24,492,908	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
Committed	1,168,650	1,230,191	812,620	1,010,584	983,399	750,426	772,668	3,176,068	2,559,743	1,012,855
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>\$ 25,661,558</u>	<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>



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

	Fiscal Year									
	<u>2023</u>	<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>
Revenues										
Taxes	\$ 48,458,110	\$ 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
Licenses and permits	655,552	557,945	597,395	573,838	559,558	553,368	588,991	500,503	508,077	596,733
Intergovernmental revenue	6,153,468	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
Charges for services	2,625,561	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
Use of money and property	3,188,688	787,472	29,017	131,574	703,206	569,161	268,155	46,700	26,582	28,950
Insurance fees	4,757,134	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
Other revenues	3,681,112	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
In-kind									2,036,793	
Fines and forfeitures	154,674	211,990	237,540	207,558	200,844	197,341	95,441	238,407	247,372	207,852
Total revenues	<u>69,674,299</u>	<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>
Expenditures										
Housing Assistance Payments	162,000	202,112	192,528	149,327						
General government	11,960,502	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
Public safety	5,828,252	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
Public works	12,883,969	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
Health & welfare	2,971,558	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
Culture & recreation	3,613,079	3,074,272	2,958,212	2,453,394	1,186,381	909,664	832,968	909,392	829,289	814,883
Economic development	384,825	370,830	406,992	368,950	382,577	309,470	244,052	238,228	249,487	236,094
Capital outlay	12,356,465	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
Debt service	2,703,088	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
Other Expenditures								13,703		
In-kind	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>52,863,738</u>	<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>
Excess of revenues over (under) expenditures	16,810,561	(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
Other Financing Sources (Uses)										
Bond Proceeds			7,500,000				1,050,035			
Transfers in	1,807,520	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
Loan proceeds		5,565,000		16,628	1,363,366	2,698,040		2,834,620	1,829,398	
Transfers out	(3,057,520)	(2,304,104)	(2,742,611)	(1,527,101)	(1,193,000)	(2,189,858)	(545,385)	(1,510,171)		(370,479)
Sale of fixed assets	354,644	150,478	255,414	451,125	5,314	-	187,700	112,000	-	81,135
Total other financing sources (uses)	<u>(895,356)</u>	<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>
Net change in fund balances	<u>\$ 15,915,205</u>	<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>
Debt service as a percentage of noncapital expenditures	6.67%	20.49%	6.61%	7.25%	7.65%	7.34%	6.01%	8.53%	6.08%	4.68%

Iberville Parish Council
Plaquemine, Louisiana
Governmental Funds - Changes in Fund Balances
Fiscal Years 2014-2023



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	14,840,238	33,219,479	398,393	\$ 48,458,110	3,595,645	2,176,088	381,735		\$ 6,153,468
2024 (*)	15,510,000	31,282,007	365,000	\$ 47,157,007	3,708,891	3,308,501	405,664		\$ 7,423,056
2025 (*)	15,510,000	31,944,489	365,000	\$ 47,819,489	5,777,021	8,685,562	1,381,144		\$ 15,843,727

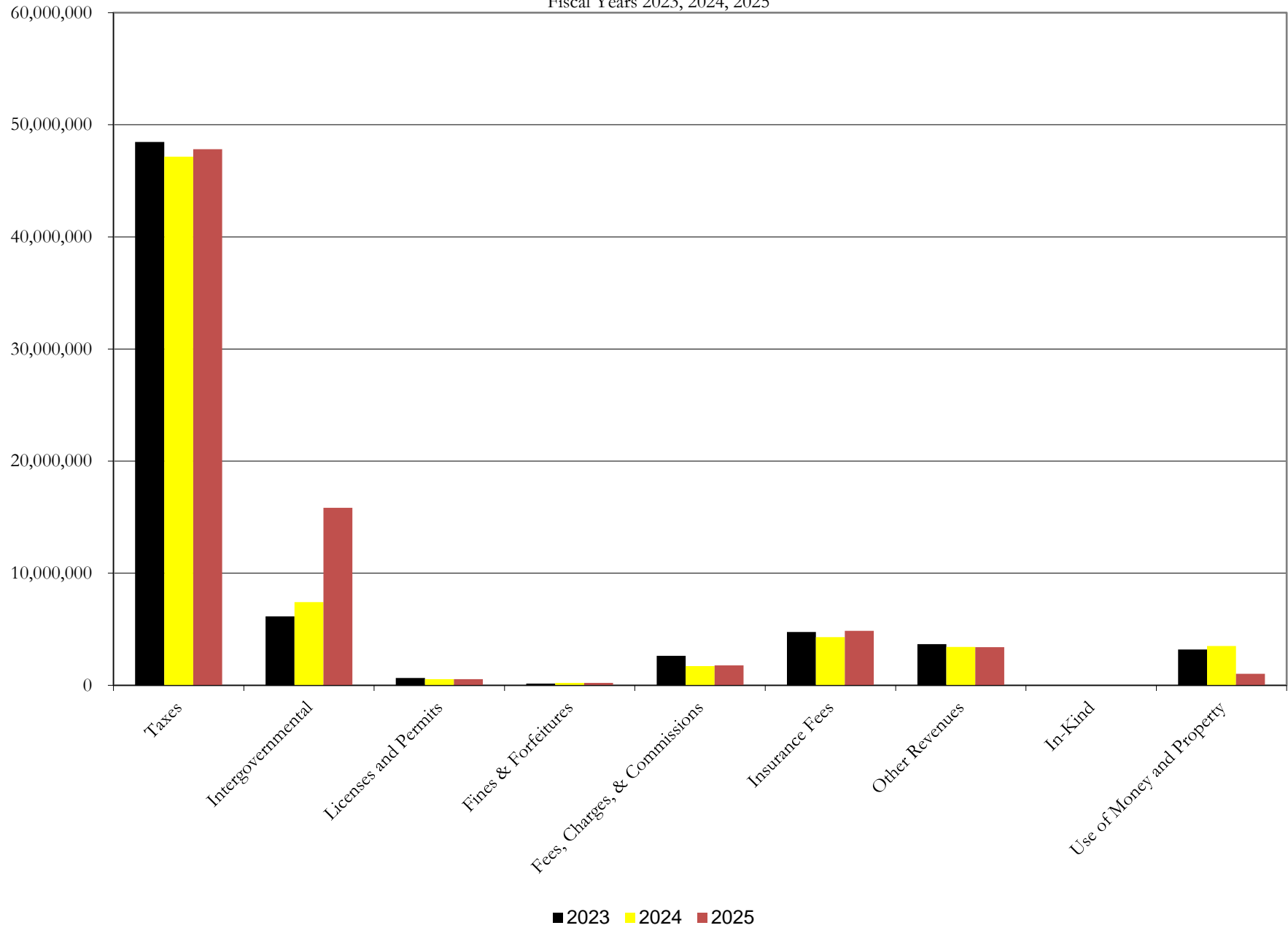
Fiscal Year	Licenses and Permits	Fines & Forfeitures	Fees, Charges, & Commissions	Interest	Insurance Fees	Other Revenues	In-Kind	Use of Money and Property	TOTAL GOVERNMENT REVENUES
2014	596,733	207,852	535,736		3,154,291	2,109,471		28,950	\$ 64,726,574
2015	508,077	247,372	2,059,141		2,670,268	3,913,084		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	655,552	154,674	2,625,561		4,757,134	3,681,112		3,188,688	\$ 69,674,299
2024 (*)	560,000	211,000	1,717,034		4,302,000	3,425,415		3,509,601	\$ 68,305,113
2025(*)	560,000	211,000	1,775,765		4,865,000	3,394,040		1,032,800	\$ 75,501,821

Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2024 Revised Budget and 2025 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 2023, 2024, 2025



CAPITAL PROJECT FUNDS



OVERVIEW

Capital Project Funds account for the financial resources used for the acquisition, construction, and improvement of major capital facilities not reported in other governmental funds. For the budget year 2025, 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 *Road Construction Fund* is a capital outlay fund for improvements to rural roads in the parish. The financing for this fund is provided by General Sales and Use taxes and transfers from the Capital Improvement Fund. Prioritization of unimproved parish roads for improvement.
- 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* accounted for the cost of the Parks and Recreation Master Plan project located within the parish of Iberville. Major financing for this project was provided by transfers from the General Fund, the Iberville Parks and Recreation District special revenue fund and proceeds from General long-term loans. This Fund is now closed out.
- 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 *Utility Infrastructure Fund* accounts for capital outlay projects that will improve water, gas, and sewer infrastructures in the parish. Funding for this funds is provided by transfers from the General Fund.
- 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 2025 is drainage improvements, roads improvement, water improvements, and sewer improvements. All of these projects will impact the 2025 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 2025 budget are as follows:

- \$2,000,000 has been budgeted for the Construction of Government Building in St. Gabriel to house public works equipment and personnel.
- \$4,200,000 has been included in the budget for Manchac Road Improvements.
- \$500,000 has been budgeted to complete Prioritized Drainage Projects.
- \$600,000 has been budgeted for Water Sector Sewer Plaquemine Area Improvements. (2.1 M Grant)
- \$1,530,450 has been budgeted for St. Gabriel Water Transmission Line.
- \$750,000 has been budgeted to remedy pipeline safety gas line pressure issues on Hwy 69 in White Castle from KC Drive south to the Hwy 69 regulator station. (3-phase project)
- \$500,000 transfer to establish Road Construction fund for rural unimproved roadways.
- \$1,000,000 transfer to continue funding of a Utility Infrastructure reserve Fund to use for matching funds on possible Surface Water Treatment Plant and/or any other utility infrastructure projects.

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
 2025 Budget
 (Budget Years 2025 to 2029)

	<u>2025</u> <u>Proposed</u>	<u>2026</u> <u>Year 2</u>	<u>2027</u> <u>Year 3</u>	<u>2028</u> <u>Year 4</u>	<u>2029</u> <u>Year 5</u>
Revenues					
General Sales and Use Tax for Capital Improvement Fund	\$ 5,308,646	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000
Interest Earnings	137,000	137,000	50,000	50,000	50,000
Federal Grants					
State Grants	7,230,450				
Intergovernmental Revenues					
Transfers In	138,425				
Proceeds from General Long Term Debt	-	-	-	-	-
Total Revenues	<u>12,814,521</u>	<u>4,887,000</u>	<u>4,800,000</u>	<u>4,800,000</u>	<u>4,800,000</u>
Expenditures					
General Government					
Professional Services - Engineering					
Building /Grounds/General Plant	2,000,000				
Jail -Building Construction					
Animal Control					
Rifle Range/Recreational Facilities					
IPRD Improvements					
Capital Improvement Projects		887,000	800,000	1,550,000	1,550,000
Water					
Construction in Progress	5,879,350				
Swer					
Construction in Progress	3,500,450				
Drainage					
Construction in Progress	500,000	1,000,000	1,000,000	1,000,000	1,000,000
Road Construction Capital Improvement Fund					
Construction in Progress Roads	1,058,646	1,250,000	1,250,000	1,250,000	1,250,000
Paved Streets					
Construction in Progress Roads	4,200,000	1,000,000	1,000,000	1,000,000	1,000,000
Natural Gas					
Construction in Progress	750,000	750,000	750,000		
Programs for Elderly					
Professional Services					
Capital Outlay					
Economic Development					
Construction in Progress	-	-	-	-	-
Total Expenditures	<u>17,888,446</u>	<u>4,887,000</u>	<u>4,800,000</u>	<u>4,800,000</u>	<u>4,800,000</u>
Total Revenues vs Expenditures	(5,073,925)	-	-	-	-
Projected Beginning Fund Balance	<u>14,489,855</u>	<u>9,415,930</u>	<u>9,415,930</u>	<u>9,415,930</u>	<u>9,415,930</u>
Projected Ending Fund Balance	<u>\$ 9,415,930</u>	<u>\$ 9,415,930</u>	<u>\$ 9,415,930</u>	<u>\$ 9,415,930</u>	<u>\$ 9,415,930</u>

Iberville Parish Council
 Plaquemine, Louisiana
Capital Improvement Fund - 341
 2025 Budget

		2023 Actual	2024 Original	2024 Revised	2025 Budget
Revenues					
Sales Tax	1102				
Public Works	5600				
General Sales and Use	412000	\$ 5,822,760	\$ 4,500,000	\$ 5,750,000	\$ 4,750,000
IGR - Capital Outlay - Public Works	1303				
Paved Streets	5705				
State Grant - LA C.O. HB Manchac	433033		4,279,350		3,300,000
IGR Capital Outlay - Health & Welfare	1304				
Sewerage Collection and Disposal	5875				
State Grant - Public Works	431000			1,500,000	600,000
Water	5920				
State Grant - Public Works	433033			247,560	1,530,450
Use of Money and Property	16				
Public Works	5600				
Interest Earnings	461000	\$ 388,806	\$ 275,000	\$ 350,000	\$ 137,000
Total Revenues		<u>\$ 6,211,566</u>	<u>\$ 9,054,350</u>	<u>\$ 7,847,560</u>	<u>\$ 10,317,450</u>
Expenditures					
Capital Outlay - General Government	5851				
General Governmental Buildings and Plant	4620				
Construction in Progress-Buildings	568000	183,432	1,500,000		2,000,000
Capital Outlay - Public Works	5853				
Paved Streets	5705				
Infrastructure - other than buildings	563000	1,701,790	4,600,000	200,000	4,200,000
Drainage and Flood Control	5800				
Infrastructure - Drainage - Misc	563000	32,958	500,000	500,000	500,000
Capital Outlay - Health and Welfare	5854				
Sewerage Collection and Disposal	5875				
Infrastructure - other than buildings	563000			1,500,000	600,000
Construction in Progress Sewer	568500				
Water	5920				
Infrastructure - other than buildings	563000		1,579,350	247,560	1,530,450
Construction in Progress-Water - Wells	568400	420,058	2,000,000		
Natural Gas	5951				
Infrastructure - Regulatory	563000				750,000
Capital Outlay - Culture and Recreation	5855				
Administration - Parks and Recreation	7001				
Infrastructure - other than buildings	563000	537,194			
Building and System	565200				
Special Recreation Facilities	7090				
Infrastructure - other than buildings	563000	568,008	500,000	600,000	
Building and System	565200	140,379			
Transfers	63				
Paved Streets	5705				
Transfers to Road Construction-342	580342				500,000
Water	5920				
Transfers to LCDBG Fund 345	580345		138,425	60,830	
Transfer to Utility Infrastructure Fund 365	580365			1,000,000	1,000,000
HVAC Improvements COA-CSBG	6143				
Transfers to CDBG	580362	12,096			
Administration - Parks and Recreation	7001				
Transfers to Parks and Recreation CIF	580346	\$ 559,855	\$ -	\$ -	\$ -
Total Expenditures		<u>\$ 4,155,769</u>	<u>\$ 10,817,775</u>	<u>\$ 4,108,390</u>	<u>\$ 11,080,450</u>
Total Revenues VS Expenditures		\$ 2,055,797	\$ (1,763,425)	\$ 3,739,170	\$ (763,000)
Beginning Fund Balance		<u>\$ 7,414,869</u>	<u>\$ 8,489,136</u>	<u>\$ 9,470,666</u>	<u>\$ 13,209,836</u>
Ending Fund Balance		<u>\$ 9,470,666</u>	<u>\$ 6,725,711</u>	<u>\$ 13,209,836</u>	<u>\$ 12,446,836</u>

Iberville Parish Council
 Plaquemine, Louisiana
Road Construction CIF - 342
 2025 Budget

		<u>2023 Actual</u>	<u>2024 Orignial</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Sales Tax	1102				
Financial Adminstration	4505				
General Sales and Use	412000	\$ -	\$ -	\$ -	\$ 558,646
Transfer In	18				
Paved Streets	5705				
Transfers from Capital Improvement Fund	485341	\$ -	\$ -	\$ -	\$ 500,000
Total Revenues		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,058,646</u>
Expenditures					
Capital Outlay - Public Works	5853				
Paved Streets	5705				
Professional Services Engineering	528200				
Infrastructure- other than buildings	563000	\$ -	\$ -	\$ -	\$ 1,058,646
Total Expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,058,646</u>
Total Revenues VS Expenditures		\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Possible Impovement of Rural Roads					

Iberville Parish Council

Plaquemine, Louisiana

LCDBG - 345

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
IGR Operating Utilities Sewerage	1375				
Sewerage Collection and Disposal	5875				
State LCDBG Construction Grants	433355	\$ -	\$ 2,000,000	\$ -	\$ 1,800,000
Use of Money and Property	16				
Sewerage Collection and Disposal	5875				
Interest Earnings	461000				
Transfer In	18				
Sewerage Collection and Disposal	5875				
Transfers from Capital Improvement Fund	485341		138,425	60,830	
Transfer In	485345	\$ -	\$ -	\$ -	\$ -
Total Revenues		<u>\$ -</u>	<u>\$ 2,138,425</u>	<u>\$ 60,830</u>	<u>\$ 1,800,000</u>
Expenditures					
Capital Outlay - Public Works	5853				
Sewer	5875				
Publications- of- Legal- Notices	521100				
Professional Services Engineering	528200	2,405	300,000	50,000	170,000
Construction In Progress Sewer	568500	\$ -	\$ 2,000,000	\$ -	\$ 1,800,000
Total Expenditures		<u>\$ 2,405</u>	<u>\$ 2,300,000</u>	<u>\$ 50,000</u>	<u>\$ 1,970,000</u>
Total Revenues VS Expenditures		\$ (2,405)	\$ (161,575)	\$ 10,830	\$ (170,000)
Beginning Fund Balance		<u>\$ 161,575</u>	<u>\$ 161,575</u>	<u>\$ 159,170</u>	<u>\$ 170,000</u>
Ending Fund Balance		<u>\$ 159,170</u>	<u>\$ -</u>	<u>\$ 170,000</u>	<u>\$ -</u>

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation Capital Outlay Fund - 346
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Use of Money and Property	16				
Administration - Parks and Recreation	7001				
Interest Earnings	461000	\$ -	\$ -	\$ -	\$ -
Transfers In	18				
Administration - Parks and Recreation	7001				
Transfers from the Capital Improvement Fund	485341	\$ 559,855	\$ -	\$ -	\$ -
Total Revenues		<u>\$ 559,855</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures					
Capital Outlay Culture and Recreation	5855				
Admin Parks and Recreation	7001				
Professional Services Engineering	528200	1,788			
Professional Services Architectual and Landscaping	528600	7,878			
Infrastructure other than buildings	563000	541,975			
Building and System	565200	\$ 181,510	\$ -	\$ -	\$ -
Total Expenditures		<u>\$ 733,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues VS Expenditures		\$ (173,296)	\$ -	\$ -	
Beginning Fund Balance		<u>\$ 173,296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
Plaquemine, Louisiana
Office of Community Development Block Grant - 362
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
IGR - Capital Outlay - Public Works	1303				
White Castle Canal - CSBG	6142				
Federal Grants	431000	\$ 1,413,802	\$ 2,564,000	\$ 969,296	\$ -
HVAC Improvements COA - CSBG	6143				
Federal Grants	431000	175,800			
Transfer In	18				
White Castle Canal - CSBG	6142				
Transfers from Capital Improvement Fund	485341				
HVAC Improvements COA - CSBG	6143				
Transfers from the General Fund	485001	\$ 12,096	\$ -	\$ -	\$ -
Total Revenues		<u>\$ 1,601,698</u>	<u>\$ 2,564,000</u>	<u>\$ 969,296</u>	<u>\$ -</u>
Expenditures					
Capital Outlay- Public Works	5853				
White Castle Canal - CSBG	6142				
Infrastructure - other than buildings	563000	1,410,471	2,564,000	969,296	
HVAC Improvements COA- CSBG	6143				
Professional Svcs Engineering	528200	18,990			
Building and System	565200	\$ 175,905	\$ -	\$ -	\$ -
Total Expenditures		<u>\$ 1,605,366</u>	<u>\$ 2,564,000</u>	<u>\$ 969,296</u>	<u>\$ -</u>
Total Revenues VS Expenditures		\$ (3,668)	\$ -	\$ -	\$ -
Beginning Fund Balance		<u>\$ 3,668</u>	<u>\$ 28,774</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance		<u>\$ -</u>	<u>\$ 28,774</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
Utility Infrastructure - 365
 2025 Budget

		<u>2023 Actual</u>	<u>2024 Orignial</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Transfer In	18				
Water	5920				
Transfers from Capital Improvement Fund	485341	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Total Revenues		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Expenditures					
Capital Outlay- Public Health & Welfare	5854				
Water	5920				
Infrastructure - other than buildings	563000	\$ -	\$ -	\$ -	\$ -
Total Expenditures		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues VS Expenditures		\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Beginning Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>
Ending Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 2,000,000</u>

**Iberville Parish Council
Plaquemine, Louisiana
Iberville Industrial Park - 366
2025 Budget**

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Use of Money and Property	16				
Economic Development	7410				
Interest Earnings	461000	-	-	-	-
Total Revenues		-	-	-	-
Expenditures					
Capital Outlay- Economic Development	5856				
Economic Development	7410				
Infrastructure - other than buildings	563000	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ -	\$ -	\$ -	\$ -
Total Revenues VS Expenditures		-	-	-	-
Beginning Fund Balance		<u>110,019</u>	<u>110,019</u>	<u>110,019</u>	<u>110,019</u>
Ending Fund Balance		<u>\$ 110,019</u>	<u>\$ 110,019</u>	<u>\$ 110,019</u>	<u>\$ 110,019</u>

DEBT SERVICE FUNDS



OVERVIEW

Debt Service Funds are established to account for resources restricted to a specific purpose: the payment of principal and interest on general long-term debt.

➤ Iberville Parish currently has three debt service funds:

1. *Sales Tax Bond Debt Service Fund.* This fund is used to service all debt, principal and interest, associated with the 2009 issuance of \$8,970,000 and the 2016 issuance of \$10,140,000 in Revenue Bonds.
2. *Parks and Recreation Bond Debt Service Fund.* This fund is used to service all debt, principal, and interest associated with the 2021 revenue bonds for the construction of Belleview Park.
3. *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
 2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Sales Taxes	1102				
Financial Administration	4505				
General Sales and Use	412000	\$ 1,565,496	\$ 883,600	\$ 883,600	\$ 941,354
Total Revenues		<u>1,565,496</u>	<u>883,600</u>	<u>883,600</u>	<u>941,354</u>
Expenditures					
Debt Service Principal	59				
ST Bond Refunding 2016	4521				
Long-Term Debt Redeemed	551000	1,380,000	1,435,000	1,435,000	785,000
Debt Service Interest	60				
ST Bond Refunding 2016	4521				
Interest on Long-Term Debt	552000	162,350	120,125	120,125	82,900
Total Expenditures		<u>1,542,350</u>	<u>1,555,125</u>	<u>1,555,125</u>	<u>867,900</u>
Total Revenues VS Expenditures		23,146	(671,525)	(671,525)	73,454
Beginning Fund Balance		<u>1,629,039</u>	<u>1,663,339</u>	<u>1,652,185</u>	<u>980,660</u>
Ending Fund Balance		<u>\$ 1,652,185</u>	<u>\$ 991,814</u>	<u>\$ 980,660</u>	<u>\$ 1,054,114</u>

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation Bond DSF - 235
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Transfer In	18				
Administration	7001				
Transfers from the General Fund	485001	\$ 263,868	\$ 265,385	\$ 165,385	\$ 100,000
Transfers from IPRD SRF	485115	<u>300,000</u>	<u>400,000</u>	<u>400,000</u>	<u>466,708</u>
Total Revenues		<u>563,868</u>	<u>665,385</u>	<u>565,385</u>	<u>566,708</u>
Expenditures					
Debt Service Principal	59				
Administration	7001				
Long Term Debt Redeemed	551000	430,000	440,000	440,000	450,000
Debt Service Interest	60				
Administration	7001				
Interest on Long Term Debt	552000	<u>133,868</u>	<u>125,385</u>	<u>125,385</u>	<u>116,708</u>
Total Expenditures		<u>563,868</u>	<u>565,385</u>	<u>565,385</u>	<u>566,708</u>
Total Revenues VS Expenditures		-	100,000	-	-
Beginning Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
DHH Loan Debt Service Fund - 238
 2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Sales Taxes	1102				
Water-2022 Revenue Bonds	5923				
General Sales and Use	412000	\$ 479,483	\$ 480,907	\$ 480,907	\$ 481,989
Use of Money and Property	16				
Water-2022 Revenue Bonds	5923				
Interest Earnings	461000	-	-	20,000	6,000
Total Revenues		<u>479,483</u>	<u>480,907</u>	<u>500,907</u>	<u>487,989</u>
Expenditures					
Debt Service Principal	59				
Water	5920				
Long Term Debt Redeemed	551000	280,000	350,000	350,000	360,000
Debt Service Interest	60				
Water	5920				
Interest on Long Term Debt	552000	132,913			
Water- 2022 Bond Revenue Bonds	5923				
Interest on Long Term Debt	552000	-	125,195	125,195	116,498
Total Expenditures		<u>412,913</u>	<u>475,195</u>	<u>475,195</u>	<u>476,498</u>
Total Revenues VS Expenditures		66,570	5,712	25,712	11,491
Beginning Fund Balance		<u>1,248,044</u>	<u>1,314,614</u>	<u>1,314,614</u>	<u>1,340,326</u>
Ending Fund Balance		<u>\$ 1,314,614</u>	<u>\$ 1,320,326</u>	<u>\$ 1,340,326</u>	<u>\$ 1,351,817</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.

\$2,465,000
Premium 146,925
\$ 2,611,925

\$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.

\$ 4,680,000

\$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.

\$ 985,000

\$542,145 November 5, 2018 Iberville Parish entered into a lease purchase agreement with Government Capital Corp for the replacement of analog water meters with digital water meters. Principal and Interest payments are due on a quarterly basis beginning January 25, 2019 maturing on October 25, 2025. Principal and Interest are both serviced from the Iberville Utility Department Proprietary Fund.

\$ 256,767

\$464,210 October 25, 2018 Iberville Parish entered into a lease purchase agreement with Government Capital Corp for a Fire Pumper Truck. Principal and Interest payments are due on a quarterly basis beginning January 25, 2019 maturing on October 25, 2028. Principal and Interest are both serviced from the Fire District 1 Special Revenue Fund.

\$ 207,489

\$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.

\$ 5,760,000

Total Long Term Notes/Bonds Payable Primary Government

\$ 14,501,181

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

Fiscal Year	Assessed Value	Legal Debt Limit [1]	Bonded Debt	Legal Debt Margin
2013	564,644,276	56,464,428	16,985,000	39,479,428
2014	579,484,655	57,948,466	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	17,010,372	58,642,219
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
2023	1,169,113,705	116,911,371	16,915,000	99,996,371

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

[2] Bonded debt is reported net of related discounts/premiums

DEPARTMENTAL INFORMATION

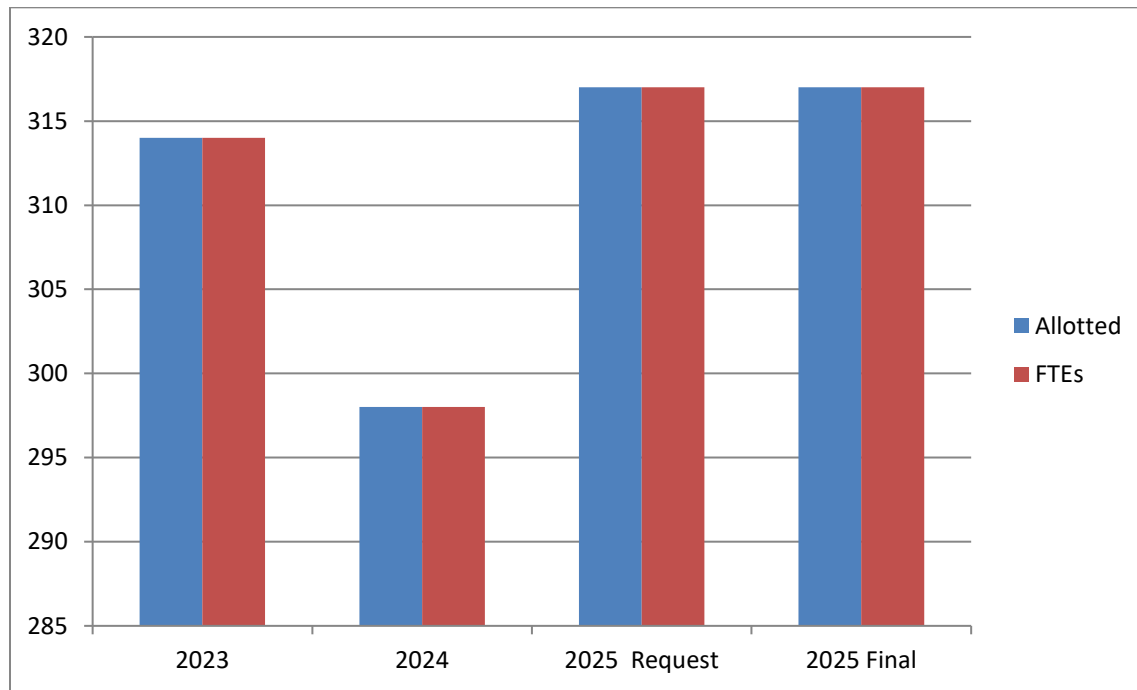


Position Summary Schedule

To accurately follow past staffing and human resource allocation decisions by program, a three-year history of full-time equivalents by department is presented on page 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 2024 to FY 2025 will have an increase of 19 positions.



Iberville Parish Council
Plaquemine, LA
Summary of Allotted and Final Full-Time Equivalent Positions
2025 Budget

Branch of Government	2023		2024		Request		2025		2023-2024	
	Positions	FTEs	Positions	FTEs	Allotted	FTEs	Allotted	FTEs	Inc. (Dec.)	FTEs
	Allotted		Allotted						Allotted	
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	-	-
Chief Operating Officer	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Deputy Chief Operating Officer	-	-	-	-	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	-	-
Administrative Specialist I	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	(1.00)	(1.00)
Administrative Specialist III	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Transfer Specialist I	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Marketing</i>										
Director Of Marketing/Comm	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Finance</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Assistant Chief Financial Off	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Accounts Finance Supervisor	-	-	-	-	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)
Purchasing Agent I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Accts. Payable	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Accts. Payable III	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Accounts Budget Analyst II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Grant Director	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
<i>Human Resources</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Accounts Payroll III	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>Sales Tax</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Assistant Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Clerk	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
<i>General Services</i>										
Director	1.00	1.00	1.00	1.00	-	-	-	-	(1.00)	(1.00)
<i>Planning and Development</i>										
Director of Planning & Dev	-	-	-	-	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	-	-
IT Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Environmental Management</i>										
Director of Eco Dev/Env	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Administrative Specialist II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Courthouse Screening/Security</i>										
Security Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Fixed Assets</i>										
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>Public Safety</i>										
<i>Risk Management</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Medical Services</i>										
Nurse-LPN	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Fire Protection</i>										
DR. Fire & Emergency Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Asst Dir Fire & Emergency Service:	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Fire Fighter - Chief	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00

Iberville Parish Council
Plaquemine, LA
Summary of Allotted and Final Full-Time Equivalent Positions
2025 Budget

Branch of Government	2023		2024		Request		2025		2023-2024	
	Positions	FTEs	Positions	FTEs	Allotted	FTEs	Allotted	FTEs	Inc. (Dec.)	FTEs
Clerical Assistant	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Firemen	20.00	20.00	10.00	10.00	13.00	13.00	13.00	13.00	3.00	3.00
<i>Emergency Preparedness/911</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	-	-
911 Call Center Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
911 Call Center Operator	4.00	4.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Mapping	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Building Inspection</i>										
Chief Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Administrative Specialist IV	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	-	-
Accounts Receivable I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Account Payables II	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	3.00	3.00	3.00	3.00	(2.00)	(2.00)
Customer Service Rep II	1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00	2.00	2.00
Purchasing Agent I	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Chief of Utilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Utilities Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Utilities Technician I	12.00	12.00	14.00	14.00	8.00	8.00	8.00	8.00	(6.00)	(6.00)
Utilities Technician II	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	1.00	1.00
Utilities Technician III	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00
Laborer	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Water Plant Supervisor	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	-	-
Administrative Specialist I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Department of Public Works</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Chief of Public Works	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Barn Purchasing Agent I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Purchasing Agent I/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	-	-
Operations 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 I	8.00	8.00	3.00	3.00	4.00	4.00	4.00	4.00	1.00	1.00
Tractor Driver II	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Truck Driver I	1.00	1.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Truck Driver II	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Truck Driver III	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Equipment Operator I	-	-	1.00	1.00	6.00	6.00	6.00	6.00	5.00	5.00
Equipment Operator II	5.00	5.00	9.00	9.00	3.00	3.00	3.00	3.00	(6.00)	(6.00)
Equipment Operator III	-	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00
Eng Assistant	1.00	1.00	-	-	-	-	-	-	-	-
Master Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Laborer I	2.00	2.00	5.00	5.00	3.00	3.00	3.00	3.00	(2.00)	(2.00)
Laborer II	2.00	2.00	-	-	-	-	-	-	-	-
Sign Crew Supervisor	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Sign Crew/AEOI	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	(1.00)	(1.00)
Tire Specialist	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Cement Finisher	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Transfer Specialist II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-

Iberville Parish Council
Plaquemine, LA
Summary of Allotted and Final Full-Time Equivalent Positions
2025 Budget

Branch of Government	2023		2024		Request		2025		2023-2024	
	Positions		Positions				Final		Inc. (Dec.)	
	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs
<i>Waste Management</i>										
Director of Sanitation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Administrative Specialist II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Laborer	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Equipment Operator I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Equipment Operator II	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	(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>Animal Control</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	-	-
Animal Control Officer I	4.00	4.00	5.00	5.00	3.00	3.00	3.00	3.00	(2.00)	(2.00)
Animal Control Officer II	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
<i>Community Services</i>										
Director of Community Services	-	-	-	-	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	-	-
Administrative Specialist I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Accts Receivable II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Site Manager I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Site Manager II	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	1.00	1.00
Activity Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Transportation Driver	3.00	3.00	2.00	2.00	3.00	3.00	3.00	3.00	1.00	1.00
<i>General Assistance Social Services</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Grant Coordinator/LAHEAP	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Grant Coordinator/CSBG	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Administrative Specialist III	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>General Assistance</i>										
Job Training Coordinator	1.00	1.00	-	-	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>Culture and Recreation</i>										
<i>Event Operations</i>										
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Event Operations	4.00	4.00	3.00	3.00	6.00	6.00	6.00	6.00	3.00	3.00
<i>IPRD</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Assistant Director	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Specialist II	2.00	2.00	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Accounts Payable II	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	2.00	2.00	2.00	2.00	1.00	1.00
Asst Maintenance Supervisor	-	-	1.00	1.00	-	-	-	-	(1.00)	(1.00)
IPRD Maintenance I	15.00	15.00	8.00	8.00	6.00	6.00	6.00	6.00	(2.00)	(2.00)
IPRD Maintenance II	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00
IPRD Maintenance III	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
Program Coordinator	-	-	1.00	1.00	2.00	2.00	2.00	2.00	1.00	1.00
Program Manager	5.00	5.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Program Admin Coordinator	2.00	2.00	1.00	1.00	-	-	-	-	(1.00)	(1.00)
Seasonal Workers	30.00	30.00	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>Museums</i>										
Curator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-

Iberville Parish Council
Plaquemine, LA
Summary of Allotted and Final Full-Time Equivalent Positions
2025 Budget

Branch of Government	2023		2024		Request		2025		2023-2024	
	Positions	FTEs	Positions	FTEs	Allotted	FTEs	Allotted	FTEs	Inc. (Dec.)	FTEs
<i>North Iberville Community Center</i>										
Event Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Welcome Center</i>										
Tourism Service Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Tourism Service Specialist	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Custodian II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Tourism</i>										
Visitor Service Manager	1.00	1.00	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Museum Specialist	5.00	5.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Public Building Maintenance</i>										
Building Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Grounds Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Bldg & Grounds I	3.00	3.00	4.00	4.00	1.00	1.00	1.00	1.00	(3.00)	(3.00)
Bldg & Grounds II	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
Custodian Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Custodian I	4.00	4.00	2.00	2.00	7.00	7.00	7.00	7.00	5.00	5.00
Custodian II	12.00	12.00	12.00	12.00	2.00	2.00	2.00	2.00	(10.00)	(10.00)
<i>Economic Development</i>										
Director of Eco Dev	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
<i>Substance Abuse</i>										
Director of Behavioral Health	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Behavioral Counselor I	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	(1.00)	(1.00)
Behavioral Counselor II	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
<i>Total Executive Branch</i>	277.00	277.00	262.00	262.00	280.00	280.00	280.00	280.00	18.00	18.00
Legislative Branch										
<i>Council</i>										
Councilman	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	-	-
Administrative Specialist	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	-	-
Clerical Specialist I	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	17.00	17.00	18.00	18.00	18.00	18.00	1.00	1.00
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>										
Constables	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	314.00	314.00	298.00	298.00	317.00	317.00	317.00	317.00	19.00	19.00

Iberville Parish Council
Plaquemine, LA
2025 Salary Grade Structure

Grade	Min	Annual	Max	Annual
1	\$13.28	\$27,622.40	\$18.72	\$38,937.60
2	\$13.94	\$28,995.20	\$19.66	\$40,892.80
3	\$14.64	\$30,451.20	\$20.64	\$42,931.20
4	\$15.37	\$31,969.60	\$21.67	\$45,073.60
5	\$16.14	\$33,571.20	\$22.75	\$47,320.00
6	\$16.95	\$35,256.00	\$23.89	\$49,691.20
7	\$17.80	\$37,024.00	\$25.09	\$52,187.20
8	\$18.69	\$38,875.20	\$26.34	\$54,787.20
9	\$19.62	\$40,809.60	\$27.66	\$57,532.80
10	\$20.60	\$42,848.00	\$29.04	\$60,403.20
11	\$21.63	\$44,990.40	\$30.49	\$63,419.20
12	\$22.71	\$47,236.80	\$32.02	\$66,601.60
13	\$23.85	\$49,608.00	\$33.62	\$69,929.60
14	\$25.04	\$52,083.20	\$35.30	\$73,424.00
15	\$26.29	\$54,683.20	\$37.06	\$77,084.80
16	\$27.61	\$57,428.80	\$38.92	\$80,953.60
17	\$28.99	\$60,299.20	\$40.86	\$84,988.80
18	\$30.44	\$63,315.20	\$42.91	\$89,252.80
19	\$31.96	\$66,476.80	\$45.05	\$93,704.00
20	\$34.52	\$71,801.60	\$48.66	\$101,212.80
21	\$37.28	\$77,542.40	\$52.55	\$109,304.00
22	\$40.26	\$83,740.80	\$56.75	\$118,040.00
23	\$43.48	\$90,438.40	\$61.29	\$127,483.20
24	\$46.96	\$97,676.80	\$66.20	\$137,696.00
25	\$50.72	\$105,497.60	\$71.49	\$148,699.20
Exec	\$55.73	\$115,918.40	\$83.59	\$173,867.20

Iberville Parish Council

Plaquemine, LA

2025 Job Table

Position	Grade	Grade Minimum (Hourly)	Grade Minimum (Annual)	Grade Maximum (Hourly)	Grade Maximum (Annual)
911 Call Center Operator	10	\$20.60	\$42,848.00	\$29.04	\$60,403.20
911 Call Center Supervisor	12	\$22.71	\$47,236.80	\$32.02	\$66,601.60
Accounts Budget Analyst II	11	\$21.63	\$44,990.40	\$30.49	\$63,419.20
Accounts Finance Supervisor	17	\$28.99	\$60,299.20	\$40.86	\$84,988.80
Accounts Payable II	11	\$21.63	\$44,990.40	\$30.49	\$63,419.20
Accounts Payable III	13	\$23.85	\$49,608.00	\$33.62	\$69,929.60
Accounts Payroll III	13	\$23.85	\$49,608.00	\$33.62	\$69,929.60
Accounts Receivable I	10	\$20.60	\$42,848.00	\$29.04	\$60,403.20
Accounts Receivable II	11	\$21.63	\$44,990.40	\$30.49	\$63,419.20
Activity Coordinator	5	\$16.14	\$33,571.20	\$22.75	\$47,320.00
Administrative Specialist - Council	18	\$30.44	\$63,315.20	\$42.91	\$89,252.80
Administrative Specialist I	5	\$16.14	\$33,571.20	\$22.75	\$47,320.00
Administrative Specialist II	6	\$16.95	\$35,256.00	\$23.89	\$49,691.20
Administrative Specialist III	7	\$17.80	\$37,024.00	\$25.09	\$52,187.20
Administrative Specialist IV	8	\$18.69	\$38,875.20	\$26.34	\$54,787.20
Animal Control Officer I	6	\$16.95	\$35,256.00	\$23.89	\$49,691.20
Animal Control Officer II	9	\$19.62	\$40,809.60	\$27.66	\$57,532.80
Assistant Chief Financial Officer	20	\$34.52	\$71,801.60	\$48.66	\$101,212.80
Assistant Director Animal Control	13	\$23.85	\$49,608.00	\$33.62	\$69,929.60
Assistant Director Fire & Emergency	16	\$27.61	\$57,428.80	\$38.92	\$80,953.60
Assistant Director IPRD	19	\$31.96	\$66,476.80	\$45.05	\$93,704.00
Assistant Director OEP	19	\$31.96	\$66,476.80	\$45.05	\$93,704.00
Assistant Director Sales Tax	18	\$30.44	\$63,315.20	\$42.91	\$89,252.80
Attorney	Exec	\$55.73	\$115,918.40	\$83.59	\$173,867.20
Behavioral Health Counselor I	11	\$21.63	\$44,990.40	\$30.49	\$63,419.20
Behavioral Health Counselor II	13	\$23.85	\$49,608.00	\$33.62	\$69,929.60
Boat Ramp Guard	5	\$16.14	\$33,571.20	\$22.75	\$47,320.00
Building & Grounds I	14	\$25.04	\$52,083.20	\$35.30	\$73,424.00
Building & Grounds II	16	\$27.61	\$57,428.80	\$38.92	\$80,953.60
Buildings Supervisor	20	\$34.52	\$71,801.60	\$48.66	\$101,212.80
Cement Finisher	15	\$26.29	\$54,683.20	\$37.06	\$77,084.80
Chief Administrative Officer	Exec	\$55.73	\$115,918.40	\$83.59	\$173,867.20
Chief of Code Enforcement	17	\$28.99	\$60,299.20	\$40.86	\$84,988.80
Chief of Public Works	22	\$40.26	\$83,740.80	\$56.75	\$118,040.00
Chief of Utilities	22	\$40.26	\$83,740.80	\$56.75	\$118,040.00
Chief Operating Officer	Exec	\$55.73	\$115,918.40	\$83.59	\$173,867.20
Custodian I	5	\$16.14	\$33,571.20	\$22.75	\$47,320.00
Custodian II	6	\$16.95	\$35,256.00	\$23.89	\$49,691.20
Custodian Supervisor	10	\$20.60	\$42,848.00	\$29.04	\$60,403.20
Customer Service Rep I	5	\$16.14	\$33,571.20	\$22.75	\$47,320.00
Customer Service Rep II	7	\$17.80	\$37,024.00	\$25.09	\$52,187.20
Deputy Chief Operating Officer	25	\$50.72	\$105,497.60	\$71.49	\$148,699.20
Director Council on Aging	22	\$40.26	\$83,740.80	\$56.75	\$118,040.00
Director of Animal Control	20	\$34.52	\$71,801.60	\$48.66	\$101,212.80
Director of Behavioral Health	21	\$37.28	\$77,542.40	\$52.55	\$109,304.00
Director of Communications and Marketing	22	\$40.26	\$83,740.80	\$56.75	\$118,040.00
Director of Community Services	22	\$40.26	\$83,740.80	\$56.75	\$118,040.00
Director of DPW	23	\$43.48	\$90,438.40	\$61.29	\$127,483.20
Director of Economic Development	23	\$43.48	\$90,438.40	\$61.29	\$127,483.20
Director of Finance	24	\$46.96	\$97,676.80	\$66.20	\$137,696.00
Director of Fire & Emergency Services	22	\$40.26	\$83,740.80	\$56.75	\$118,040.00
Director of Grants	22	\$40.26	\$83,740.80	\$56.75	\$118,040.00
Director of Human Resources	24	\$46.96	\$97,676.80	\$66.20	\$137,696.00
Director of Information Technology	23	\$43.48	\$90,438.40	\$61.29	\$127,483.20
Director of IPRD	22	\$40.26	\$83,740.80	\$56.75	\$118,040.00
Director of Museum	17	\$28.99	\$60,299.20	\$40.86	\$84,988.80
Director of Office Emerg Preparedness	23	\$43.48	\$90,438.40	\$61.29	\$127,483.20
Director of Planning and Development	23	\$43.48	\$90,438.40	\$61.29	\$127,483.20
Director of Sales Tax	24	\$46.96	\$97,676.80	\$66.20	\$137,696.00
Director of Sanitation	22	\$40.26	\$83,740.80	\$56.75	\$118,040.00

Iberville Parish Council
Plaquemine, LA
2025 Job Table

Position	Grade	Grade Minimum (Hourly)	Grade Minimum (Annual)	Grade Maximum (Hourly)	Grade Maximum (Annual)
Director of Social Services	22	\$40.26	\$83,740.80	\$56.75	\$118,040.00
Environmental	24	\$46.96	\$97,676.80	\$66.20	\$137,696.00
Equipment Operator I	14	\$25.04	\$52,083.20	\$35.30	\$73,424.00
Equipment Operator II	15	\$26.29	\$54,683.20	\$37.06	\$77,084.80
Equipment Operator III	16	\$27.61	\$57,428.80	\$38.92	\$80,953.60
Event Operations	7	\$17.80	\$37,024.00	\$25.09	\$52,187.20
Event Operations Coordinator	8	\$18.69	\$38,875.20	\$26.34	\$54,787.20
Event Operations Supervisor	14	\$25.04	\$52,083.20	\$35.30	\$73,424.00
Executive Assistant to Parish President	21	\$37.28	\$77,542.40	\$52.55	\$109,304.00
Fire Dept, Clerical Assistant	5	\$16.14	\$33,571.20	\$22.75	\$47,320.00
Fire Fighter	9	\$19.62	\$40,809.60	\$27.66	\$57,532.80
Fire Fighter - Chief	11	\$21.63	\$44,990.40	\$30.49	\$63,419.20
Fixed Asset Coordinator	8	\$18.69	\$38,875.20	\$26.34	\$54,787.20
GIS Mapping Analyst	19	\$31.96	\$66,476.80	\$45.05	\$93,704.00
Grant Coordinator (CSBG)	11	\$21.63	\$44,990.40	\$30.49	\$63,419.20
Grant Coordinator (Laheap)	11	\$21.63	\$44,990.40	\$30.49	\$63,419.20
Grounds Supervisor	20	\$34.52	\$71,801.60	\$48.66	\$101,212.80
IPRD Maintenance I	7	\$17.80	\$37,024.00	\$25.09	\$52,187.20
IPRD Maintenance II	9	\$19.62	\$40,809.60	\$27.66	\$57,532.80
IPRD Maintenance III	10	\$20.60	\$42,848.00	\$29.04	\$60,403.20
IPRD Maintenance Supervisor	13	\$23.85	\$49,608.00	\$33.62	\$69,929.60
IPRD Program Manager (East)	7	\$17.80	\$37,024.00	\$25.09	\$52,187.20
IPRD Program Manager (North)	7	\$17.80	\$37,024.00	\$25.09	\$52,187.20
IT Technician	13	\$23.85	\$49,608.00	\$33.62	\$69,929.60
Laborer I	8	\$18.69	\$38,875.20	\$26.34	\$54,787.20
Mechanic	14	\$25.04	\$52,083.20	\$35.30	\$73,424.00
Mechanic, Master	16	\$27.61	\$57,428.80	\$38.92	\$80,953.60
Museum Specialist	6	\$16.95	\$35,256.00	\$23.89	\$49,691.20
Nurse - LPN	12	\$22.71	\$47,236.80	\$32.02	\$66,601.60
Operations Supervisor, Public Works	21	\$37.28	\$77,542.40	\$52.55	\$109,304.00
Program Coordinator	11	\$21.63	\$44,990.40	\$30.49	\$63,419.20
Purchasing Agent I	9	\$19.62	\$40,809.60	\$27.66	\$57,532.80
Rifle Range Master	13	\$23.85	\$49,608.00	\$33.62	\$69,929.60
Rifle Range Officer	10	\$20.60	\$42,848.00	\$29.04	\$60,403.20
Risk Management	20	\$34.52	\$71,801.60	\$48.66	\$101,212.80
Sales Tax Clerk	9	\$19.62	\$40,809.60	\$27.66	\$57,532.80
Security Officer	9	\$19.62	\$40,809.60	\$27.66	\$57,532.80
Sign Crew	7	\$17.80	\$37,024.00	\$25.09	\$52,187.20
Sign Crew Supervisor	9	\$19.62	\$40,809.60	\$27.66	\$57,532.80
Site Manager I COA	8	\$18.69	\$38,875.20	\$26.34	\$54,787.20
Site Manager II COA	10	\$20.60	\$42,848.00	\$29.04	\$60,403.20
Tourism Service Manager	9	\$19.62	\$40,809.60	\$27.66	\$57,532.80
Tourism Service Specialist	6	\$16.95	\$35,256.00	\$23.89	\$49,691.20
Tractor Driver Foreman	11	\$21.63	\$44,990.40	\$30.49	\$63,419.20
Tractor Driver I	9	\$19.62	\$40,809.60	\$27.66	\$57,532.80
Tractor Driver II	10	\$20.60	\$42,848.00	\$29.04	\$60,403.20
Transfer Specialist I	10	\$20.60	\$42,848.00	\$29.04	\$60,403.20
Transfer Specialist II	11	\$21.63	\$44,990.40	\$30.49	\$63,419.20
Transportation Driver	5	\$16.14	\$33,571.20	\$22.75	\$47,320.00
Trustee Foreman	9	\$19.62	\$40,809.60	\$27.66	\$57,532.80
Utilities Meter Reader I	9	\$19.62	\$40,809.60	\$27.66	\$57,532.80
Utilities Office Manager	18	\$30.44	\$63,315.20	\$42.91	\$89,252.80
Utilities Supervisor	18	\$30.44	\$63,315.20	\$42.91	\$89,252.80
Utilities Technician I	10	\$20.60	\$42,848.00	\$29.04	\$60,403.20
Utilities Technician II	12	\$22.71	\$47,236.80	\$32.02	\$66,601.60
Utilities Technician III	14	\$25.04	\$52,083.20	\$35.30	\$73,424.00
Water Plant Operator	13	\$23.85	\$49,608.00	\$33.62	\$69,929.60
Water Plant Supervisor	15	\$26.29	\$54,683.20	\$37.06	\$77,084.80
Welder	13	\$23.85	\$49,608.00	\$33.62	\$69,929.60

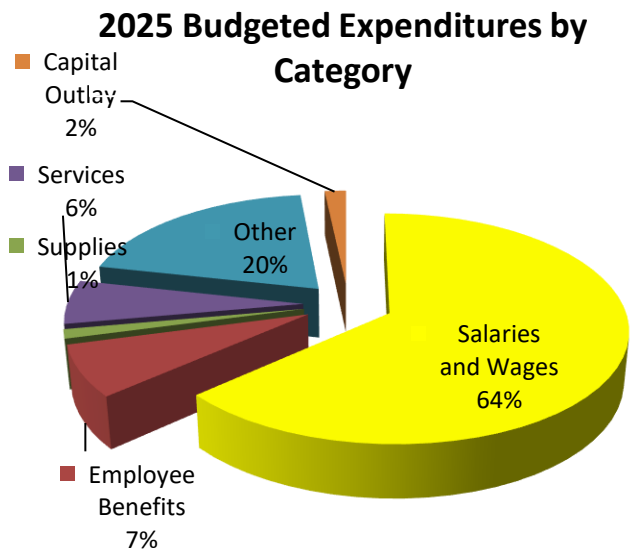
GENERAL FUND



Council

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

Expenditures by Category	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	349,694	368,118	374,871	377,042
Employee Benefits	38,735	35,556	42,203	43,324
Supplies	3,543	9,000	8,800	7,800
Services	26,433	57,150	49,650	37,150
Other	49,772	95,100	99,300	117,900
Capital Outlay	9,842	5,000	80,000	10,000
Total Expenditures	478,019	569,924	654,824	593,216



GOALS:

- ❖ Increase Community Engagement by encouraging open communication between the council and residents
- ❖ Promote economic development by supporting local businesses
- ❖ Improve infrastructure

OBJECTIVES:

- ❖ Develop a social media presence and address the citizens request in an efficient and effective manner.
- ❖ Provide support and resources for local entrepreneurs.
- ❖ Continue working with the Administration to identify critical areas needing repairs or upgrades within each district.

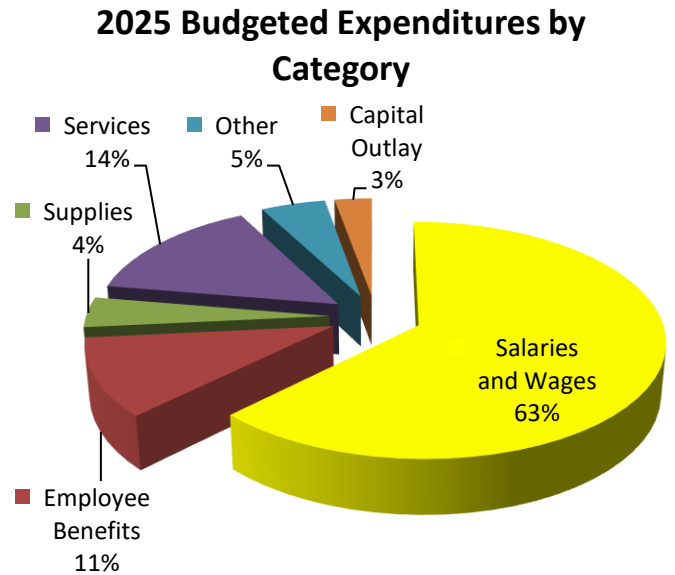
Number of Employees	2023	2024	2025
A) Councilmen	13	13	13
B) Administrative Specialist II	1	1	1

	2023 Actual	2024 Projected	2025 Target
A) Ordinances Adopted	16	15	16
B) Council Meetings Held	12	14	12

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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	585,064	595,650	837,301	776,480
Employee Benefits	116,832	135,287	99,492	133,904
Supplies	30,838	29,300	67,000	52,000
Services	27,539	37,600	86,100	181,100
Other	191,879	87,537	62,180	60,800
Capital Outlay	39,500	15,000	25,000	35,000
Total Expenditures	991,652	900,374	1,177,073	1,239,284



GOALS:

- ❖ Promote economic development by supporting local businesses
- ❖ Improve infrastructure
- ❖ Improve community engagement

OBJECTIVES:

- ❖ Host annual community festivals to promote local culture and businesses.
- ❖ Allocate budget for the maintenance and improvement of public facilities, roads, and parks.
- ❖ Host annual meetings in the parish districts to solicit feedback and foster dialogue between residents and parish officials.

Number of Employees	2023	2024	2025
Parish President	1	1	1
Chief Administrative Officer	1	1	1
Chief Operating Officer			1
Deputy Chief Operating Officer			1
Executive Assistant	1	1	1
Administrative Specialist I	3	3	2
Administrative Specialist II		1	1
Transfer Specialist		1	1

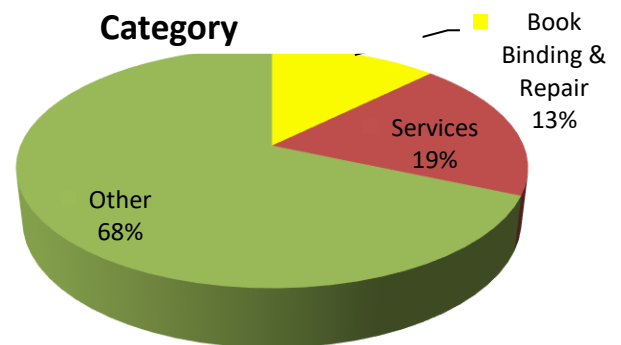
Clerk of Court

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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Book Binding & Repair	28,491	20,000	20,000	20,000
Services	0	0	30,000	30,000
Other	90,624	17,800	101,300	108,500
Total Expenditures	119,115	37,800	151,300	158,500

2025 Budgeted Expenditures by Category



GOALS:

- ❖ Strengthen measures to protect sensitive court information from unauthorized access and breaches.
- ❖ Build strong relationships with other judicial and community organizations to improve service to the community.
- ❖ Ensure election integrity of the electoral process by maintaining accurate and secure election related records.

OBJECTIVES:

- ❖ Implement annual training sessions for staff on data protection and cybersecurity best practices. Continue outsourcing IT through General Informatics. General Informatics monitors our server, network, and workstations to prevent viruses and corruption throughout our virtual environment.
- ❖ Schedule semi-annual meetings with judges and court staff to establish integrative cooperation that leads to meaningful dialogue, understanding, and action.

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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	91,765	87,547	102,138	128,523
Employee Benefits	22,532	20,129	23,950	32,385
Supplies	5,694	5,800	35,800	26,500
Services	350	750	1,350	1,350
Other	28,266	62,475	181,363	61,475
Capital Outlay	0	5,000	30,000	30,000
Total Expenditures	148,607	181,701	374,601	280,233

GOALS:

- ❖ Conduct efficient, effective and accurate elections by frequently training staff
- ❖ Facilitate Early Voting
- ❖ Increase voter registration and participation

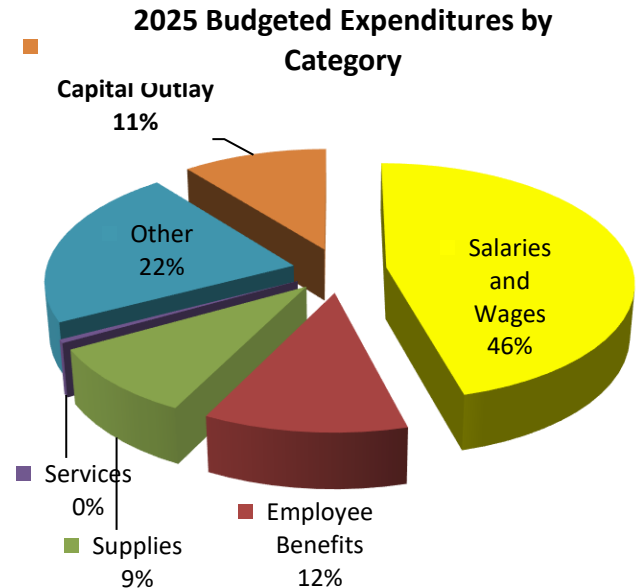
OBJECTIVES:

- ❖ Participate in and attend various workshops, meetings and CE classes annually to remain inform and up to date on all election laws.
- ❖ Increase the number of early voting locations by adding two more locations by fall 2025 election.
- ❖ Collaborate with other agencies to 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	2023 Actual	2024 Projected	2025 Target
Absentee Voters (by mail and early voters)	6.62%	7.3%	10%
% of Iberville Parish residents who are registered voters	71.57%	73%	75%



Registrar of Voters Office

2025 Election Schedule

Date of Election	March 20	April 24	October 9	November 13
Type of Election	Municipal Primary	Municipal General	Open Primary/ Orleans Municipal Parochial Primary	Open General/Orleans Municipal Parochial General
Deadline: Specials	12/31/2024*	n/a	6/11/2025	n/a
Deadline: Propositions	12/31/2024*	3/10/2025	6/11/2025	09/22/2025
Qualifying Dates	1/29/2025 - 1/31/2025	n/a	07/9/2025- 7/11/2025	n/a
In Person/By Mail Registration Deadline	2/26/2025	4/2/2025	9/10/2025	10/15/2025
Geaux Vote Online Registration Deadline	3/8/2025	4/12/2025	9/20/2025	10/25/2025
Deadline to Request a Mail Ballot from Registrar (other than Military & Overseas)	3/25/2025	4/29/2025	10/7/2025	11/12/2025**
Deadline for Registrar to Received Voted Mail Ballot (other than Military & Overseas)	3/28/2025	5/2/2025	10/10/2025	11/14/2025
Early Voting Begins	3/15/2025	4/19/2025	9/27/2025	11/1/2025
Early Voting Ends	3/22/2025	4/26/2025	10/4/2025	11/8/2025

*Deadline advanced one day due to the state observed holiday for New Year's Day

**Deadline advanced one day due to the state observed holiday for Veterans Day.

DATES ARE SUBJECT TO CHANGE BY THE LEGISLATURE

Finance Department

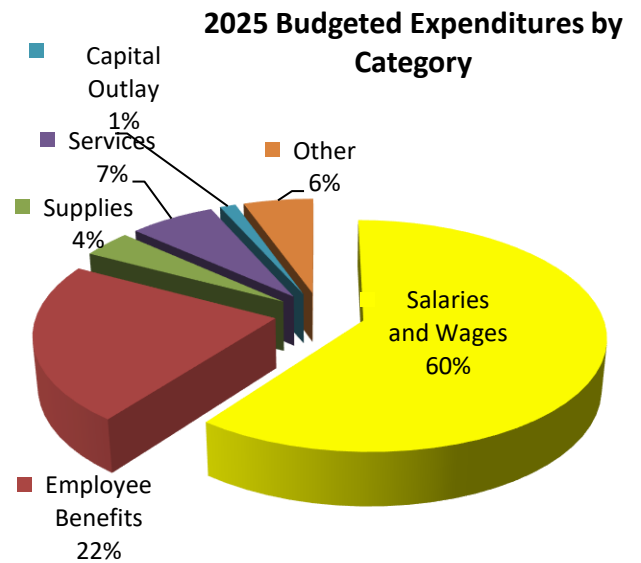
The Home Rule Charter establishes the Department of Finance and provides for its duties and responsibilities. The Department of Finance is committed to a high standard of excellence in the performance of these duties and responsibilities. Maintaining the public trust is our highest consideration.

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, 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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	436,021	426,629	466,637	482,061
Employee Benefits	124,094	122,294	127,605	179,228
Supplies	30,604	25,150	31,550	30,800
Services	59,615	53,750	55,250	53,500
Other	30,269	36,588	42,110	43,610
Capital Outlay	0	10,000	10,000	10,000
Total Expenditures	680,603	674,411	733,152	799,199



GOALS:

- ❖ Strengthen financial policies and procedures
- ❖ Develop and manage budgets effectively to ensure fiscal responsibility and resources allocation.

OBJECTIVES:

- ❖ Conduct a comprehensive review of existing financial policies every two years to ensure they align with the best practices and legal requirements. Once a year offer staff regular training on financial policies, compliance, and ethical standards to maintain a culture of accountability.
- ❖ Offer annual budget training sessions to department heads on budget development and financial management best practices.

ACCOMPLISHMENTS:

- ❖ Received the GFOA award for excellence in financial reporting in 2024.
- ❖ Received the GFOA award for distinguished budget presentation in 2024.
- ❖ 100% of financial reporting deadlines

Finance Department

PERFORMANCE INDICATORS	2023 Actual	2024 Projected	2025 Target
Financial Reporting deadlines met	100%	100%	100%
GFOA Award	Awarded	Awarded	Awarded

Number of Employees	2023	2024	2025
Director	1	1	1
Asst. Finance Officer	1	1	1
Account Finance Specialist			1
Accounts Receivables Clerk	1	1	1
Purchasing Agent I	1	1	1
Accounts Payable			1
Accounts Payable II	1	1	1
Accounts Budget Analyst II	1	1	1
Grant Director			1

Human Resources Department

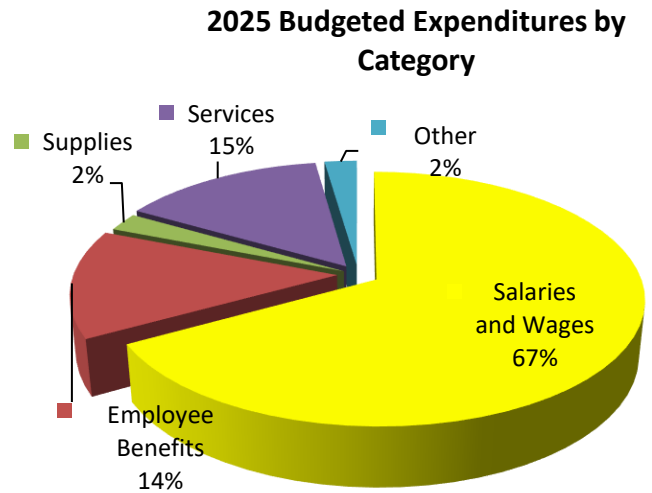
The Department of Human Resources plays a key role in the administration by meeting the personnel needs of the Iberville Parish Government and its faculty and staff. The staff of this department handles all issues relating to employee recruitment and separation of employment, benefits administration, 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.

Human Resources Department

Expenditures by Category	2023 Actual	2024 Original	2023 Revised	2024 Budget
Salaries and Wages	107,206	150,003	105,388	201,733
Employee Benefits	30,112	30,777	31,151	41,988
Supplies	5,248	13,000	20,000	7,000
Services	23,901	39,000	43,500	43,500
Other	1,291,338	6,900	6,900	6,900
Total Expenditures	1,457,805	239,680	206,939	307,121



GOALS:

- ❖ Maintain productivity by providing skilled and efficient workers by implementing strategies to retain motivated, high performing employees.
- ❖ Create a more diverse workforce by promoting diversity and inclusion.
- ❖ Increase employee satisfaction and engagement with the parish staff.

OBJECTIVES:

- ❖ Invest in employees by providing continuous learning opportunities and support career advancement through internal mobility and promotions.
- ❖ Assess workplace culture by conducting annual diversity and inclusion survey and implement action plan based on feedback.
- ❖ Organize semi-annual team building events to foster collaboration and improve morale.

ACCOMPLISHMENTS:

- ❖ Paid for renewal of certifications for employees.
- ❖ In 2024 Iberville Parish hosted our First Annual Family Fun Day to celebrate parish employees hard work and dedication to keep our community thriving.

PERFORMANCE INDICATORS	2023 Actual	2024 Target	2025 Target
Number of newly hired employees	41	28	15

Number of Employees	2023	2024	2025
A: Human Resource Director	1	1	1
B: Payroll employee	1	1	1
B. Student workers	13	13	13

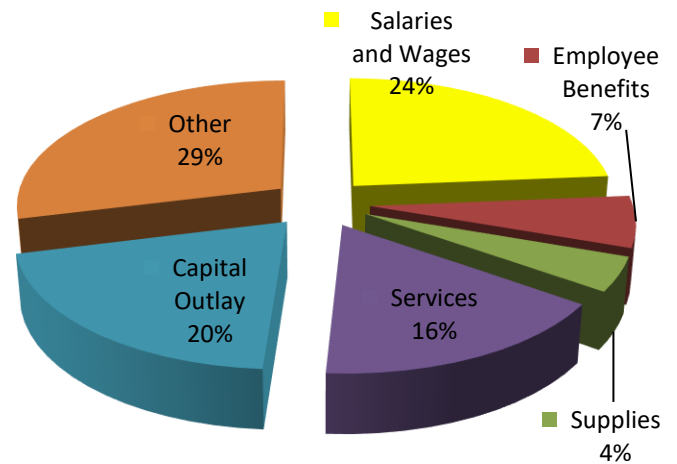
Information Technology Department

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	2023 Actual	2024 Original	2023 Revised	2024 Budget
Salaries and Wages	114,390	126,048	124,948	147,222
Employee Benefits	31,817	35,240	34,445	40,676
Supplies	23,343	27,250	27,250	27,250
Services	83,504	41,850	147,000	102,000
Other	228,177	171,095	189,300	179,500
Capital Outlay	31,625	125,000	60,000	125,000
Total Expenditures	512,856	526,483	582,943	621,648

2025 Budgeted Expenditures by Category



GOALS:

- ❖ Ensure Compliance and Best Practice
- ❖ Enhance IT Security
- ❖ Facilitate cross-department collaboration

OBJECTIVES:

- ❖ Train staff on compliance standards by providing an annual training on compliance and data protection standards.
- ❖ Implement a comprehensive cybersecurity strategy, including regular training for parish employees by the end of the fiscal year to protect sensitive data.
- ❖ Encourage the use of collaborative tools (e.g., Microsoft Team) across departments, aiming for at least 60% adoption.

ACCOMPLISHMENTS:

- ❖ Completed an upgrade from the legacy security system to a new product, replacing all readers and panels with minimal downtime. Upgraded security system for the entire courthouse
- ❖ Completed the Council Room audio/video hardware upgrade, as well as implemented a meeting control software.

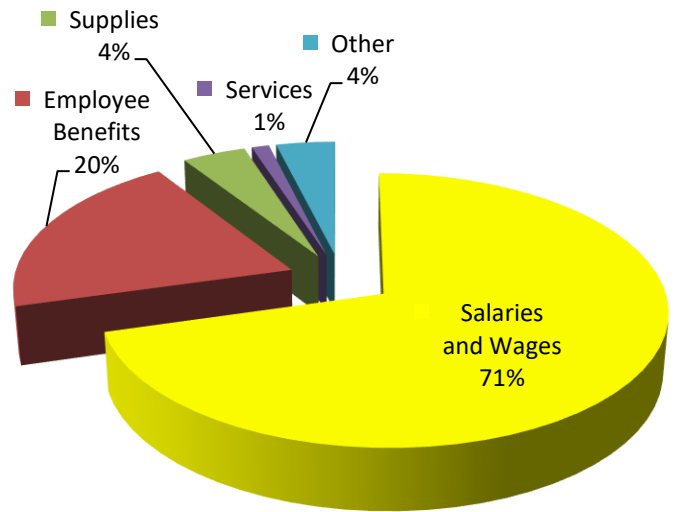
Number of Employees	2023	2024	2025
IT Director	1	1	1
Asst. IT	1	1	1

Risk Management

The Risk Management 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.

2025 Budgeted Expenditures by Category

Expenditures by Category	2023 Actual	2024 Original	2023 Revised	2024 Budget
Salaries and Wages	82,502	75,608	88,777	92,394
Employee Benefits	22,019	21,505	25,916	26,367
Supplies	3,704	4,100	4,300	5,500
Services	420	400	1,800	1,500
Other	6,226	4,667	5,001	5,100
Total Expenditures	114,871	106,280		



GOALS:

- ❖ Enhance risk awareness
- ❖ Strengthen safety regulations and compliance

OBJECTIVES:

- ❖ Foster a culture of risk awareness by integrating risk management discussions into regular team meetings and communications.
- ❖ Conduct an annual review of safety policies and procedures to ensure compliance with local, state, and federal regulations.
- ❖ Reduce the amount of safety violations by holding more training classes.

PERFORMANCE INDICATORS	2023 Actual	2024 Projected	2025 Target
In-House Training Classes	12	15	15
# of Safety Violations	2	1	0

Number of Employees	2023	2024	2025
Director	1	1	1

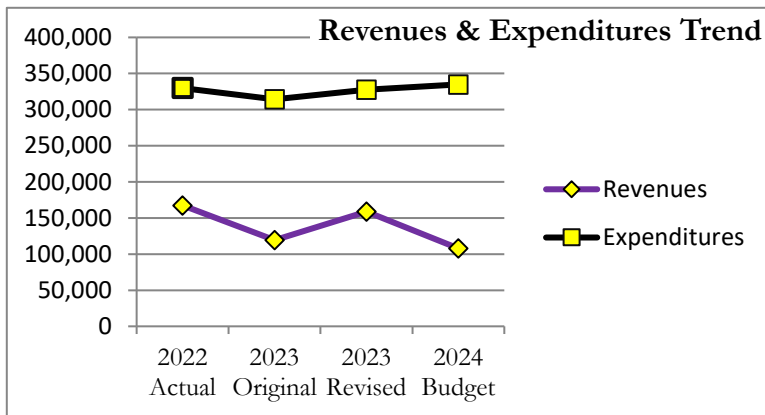
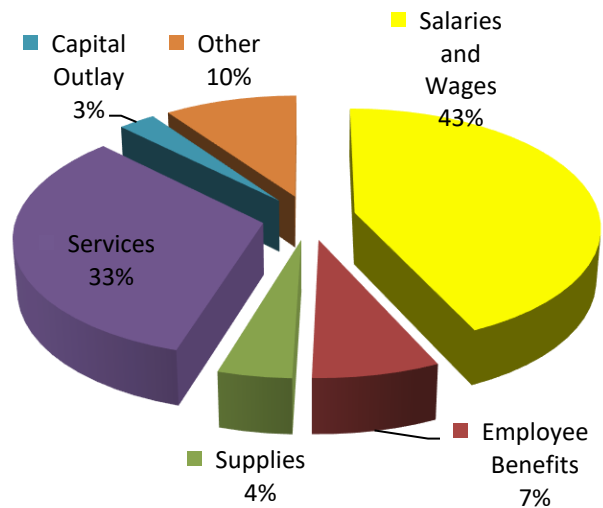
Building Inspector's Office

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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	146,778	151,570	151,570	155,002
Employee Benefits	40,950	46,810	46,810	26,309
Supplies	9,880	13,500	15,500	15,300
Services	100,069	105,700	103,850	117,500
Other	47,367	29,000	28,315	35,300
Capital Outlay		15,000	38,650	10,000
Total Expenditures	345,044	361,580	384,695	359,411

2024 Budgeted Expenditures by Category



GOALS:

- ❖ Promote continuous professional development
- ❖ Leverage technology for efficiency
- ❖ Foster collaboration with other departments

Building Inspector's Office

OBJECTIVES:

- ❖ Provide ongoing training by ensuring all building inspectors complete at least 15 hours of continuing education annually on building codes, safety regulations, and new technologies.
- ❖ Invest in MyGov software subscription which is an online portal that all residents to apply for permits and check the status of applications, aiming for launch within three months.
- ❖ Work closely with OEP mapping, planning and development, and fire departments to ensure cohesive and coordinated efforts regarding building safety and regulations.

PERFORMANCE INDICATORS	2023 Actual	2024 Projected	2025 Target
# of permits issued	389	390	500
# of letters sent to residents to clean property	44	37	35

Number of Employees	2023	2024	2025
	3	3	3

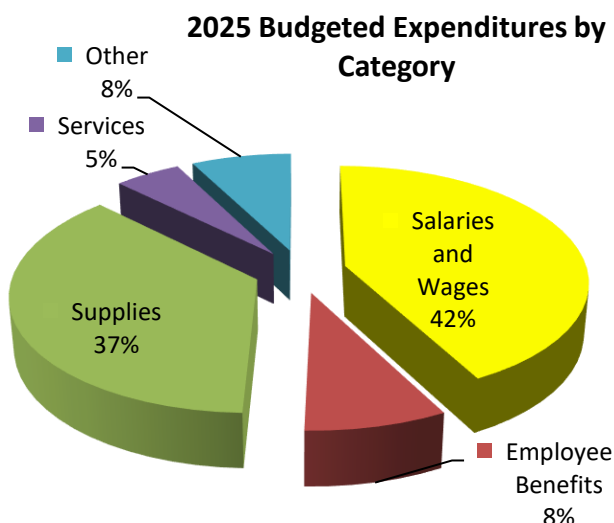
Mosquito Abatement

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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	11,243	13,424	38,424	38,425
Employee Benefits	3,668	1,755	7,443	7,441
Supplies	7,319	25,500	25,500	33,500
Services	456	4,500	5,600	4,600
Other	5,278	16,521	6,535	6,910
Total Expenditures	27,964	61,700	83,502	90,876

Mosquito Abatement



GOALS:

- ❖ 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.

OBJECTIVES:

- ❖ Kept the mosquito population down by completely weekly spraying around the parish during high mosquito seasons.
- ❖ Offer aerial spraying over the parish semi-annually in order to access more remote areas where the mosquito population is the greatest.

PERFORMANCE INDICATORS	2023 Actual	2024 Target	2025 Target
# of spray treatments	90	112	140

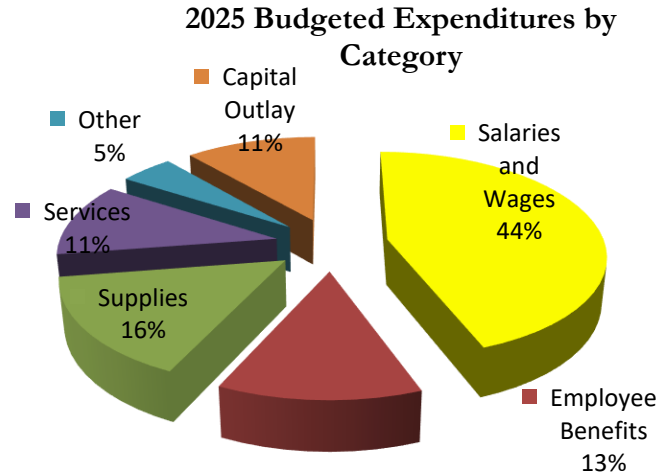
Animal Control Office

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 overpopulation 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.



Animal Control Office

Expenditures by Category	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	336,232	334,786	374,161	390,786
Employee Benefits	104,745	107,465	124,374	111,640
Supplies	102,225	119,400	124,400	138,000
Services	83,954	80,800	81,000	101,000
Other	22,621	27,600	38,050	41,050
Capital Outlay	63,278	5,000	65,000	100,000
Total Expenditures	713,055	675,051	806,985	882,476

**GOALS:**

- ❖ Promote responsible pet ownership.
- ❖ Enhance animal adoption and rescue efforts.
- ❖ Decrease feral cat population in the parish.
- ❖ Decrease intake and length of shelter stay.

OBJECTIVES:

- ❖ Host at least two community events per year to distribute material on pet training, health care, and local ordinances to promote responsible ownership. At these events offer free spraying/neutering, vaccinations, microchips to pet owners.
- ❖ Collaborate with animal welfare organizations and rescue groups to host quarterly adoption events.
- ❖ Continue spreading awareness to the community about the Trap-Neuter-Return Program through social media.
- ❖ Have resource and deterrents readily available for community members and pet owners.

ACCOMPLISHMENTS:

- ❖ Sprayed and neutered over 300 cats in our community.
- ❖ Held multiple community give away for pet food, beds, and other resources.

PERFORMANCE INDICATORS	2023 Actual	2024 Projected	2025 Target
# of animals impounded	1640	1476	1328
# of animals adopted/Transport/RTO (percentage increase)	22.33%	30%	45%

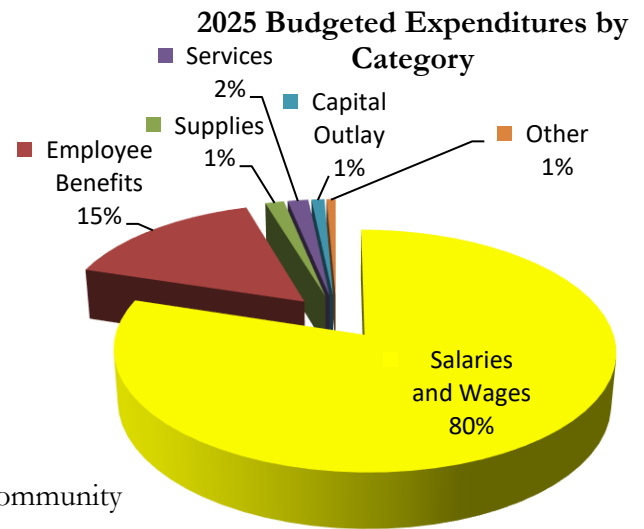
Number of Employees	2023	2024	2024
	5	7	7

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	20223 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	351,381	407,430	339,894	415,436
Employee Benefits	76,963	78,992	79,869	96,642
Supplies	1,422	7,300	9,000	9,000
Services	3,502	8,000	8,500	6,000
Other	2,073	3,500	3,500	3,500
Capital Outlay		5,000	65,000	100,000
Total Expenditures	435,341	510,222	505,763	630,578



GOALS:

- ❖ Promote the rights and needs of older adults within the community and government.
- ❖ Foster social connections and reduce isolation among older adults.
- ❖ Ensure access to services, resources, and information for older adults.

OBJECTIVES:

- ❖ Provide educational resources on topics relevant to aging, such as legal rights, healthcare options, and caregiving.
- ❖ Continually enhance senior programs by surveying seniors to see what programs interest them.
- ❖ Partner with local organizations, healthcare providers, and government agencies to coordinate services for older adults.

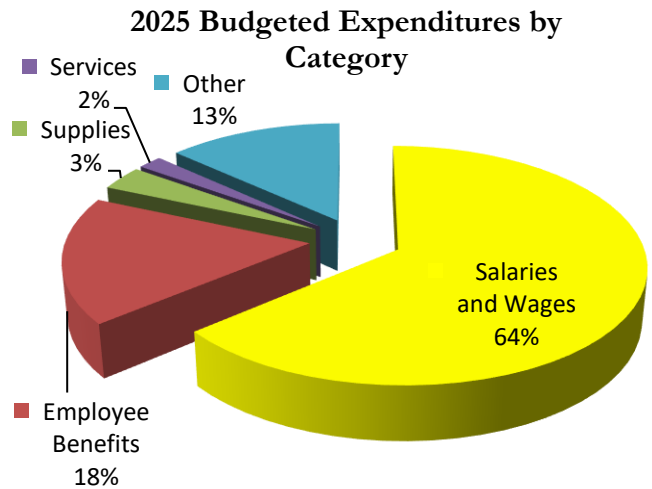
PERFORMANCE INDICATORS	2023 Actual	2024 Projected	20245 Target
# of meals distributed to Seniors (aiming for a 3% increase per year)	.99%	3%	3%

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.

12,00	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	198,843	196,498	209,290	227,178
Employee Benefits	44,948	44,631	52,360	61,992
Supplies	5,024	12,000	13,000	12,000
Services	3,084	6,150	8,100	6,600
Other	11,043	47,500	56,700	47,300
Total Expenditures	262,942	306,779	339,450	355,070



GOALS:

- ❖ To continually assist low-income residents of the parish with utilities, housing, medication, food vouchers, and employment services.

OBJECTIVES:

- ❖ Use appropriate funds from LIHEAP and Louisiana Workforce to financial help low- income clients.
- ❖ 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	2023 Actual	2024 Projected	2025 Target
Utility Assistance clients serviced	1,121	1,500	2,000
# of households for commodity distribution	450	668	3,500
# of Farm Fresh (Parish Wide) percentage increase	2.27%	2.5%	3%

Number of Employees	2023	2024	2025
	4	4	4

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.

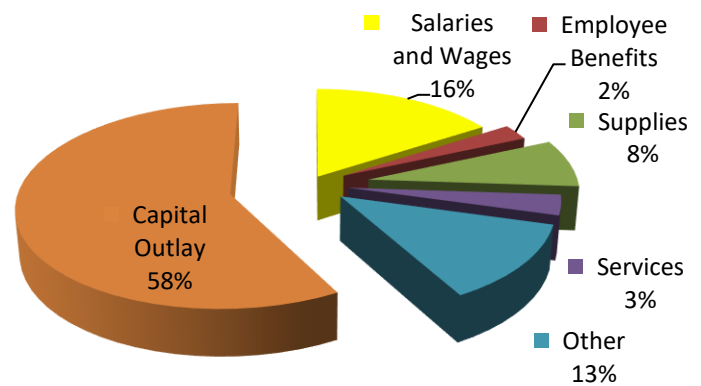
The Center includes a 275 feet by 125 feet arena with stadium seating, full commercial kitchen facilities, bathrooms, state-of-the-art sound system, scoreboard and electric display board. It also includes a 32 feet by 50 feet pavilion.

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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	2,530	38,209	41,105	41,105
Employee Benefits	456	6,526	6,526	6,443
Supplies	6,526	21,300	21,300	19,700
Services	140	8,400	8,400	8,400
Other	8,278	34,508	30,612	32,254
Capital Outlay				150,000
Total Expenditures	17,930	108,943	107,943	257,902

2025 Budgeted Expenditures by Category



GOALS:

- ❖ Foster a sense of community by provide citizens of the parish with a space for social, athletic, cultural, and recreational events.
- ❖ Encourage and support local organizations and groups in their efforts to host events and programs

OBJECTIVES:

- ❖ Maintain high standards of cleanliness and safety for all spaces with in the multipurpose center.
- ❖ Implement marketing strategies to raise awareness of the center and its availability for events.

ACCOMPLISHMENTS:

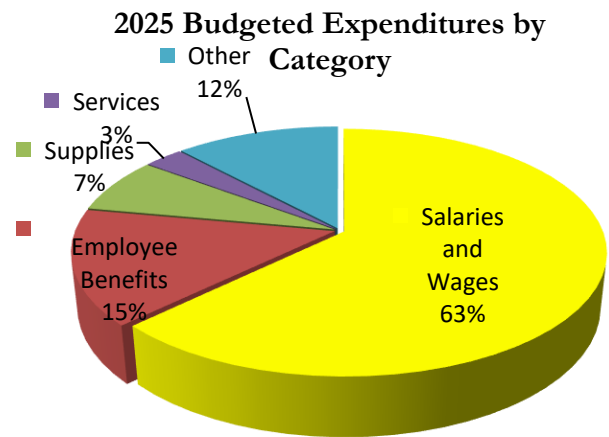
- ❖ Installed new LED Lighting for walkway and installed fans for bleachers.

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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	182,207	180,960	147,424	175,947
Employee Benefits	45,053	42,378	36,021	42,286
Supplies	9,424	17,750	17,950	20,400
Services	10,327	9,400	6,150	8,000
Other	27,820	25,880	46,850	33,450
Total Expenditures	274,831	276,368	254,395	280,083



GOALS:

- ❖ To provide citizens of the parish with a place to practice safe gun control.

OBJECTIVES:

- ❖ Involve the youth in safe shooting practices and outdoor activities through sponsored events such as Hunter's Safety Education.
- ❖ Regularly maintain the rifle range facility to ensure it meet safety standards and users' needs.
- ❖ Offer more concealed carry classes to the public and increase number of participants by advertising through social media.

PERFORMANCE INDICATORS	2023 Actual	2024 Projected	2025 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

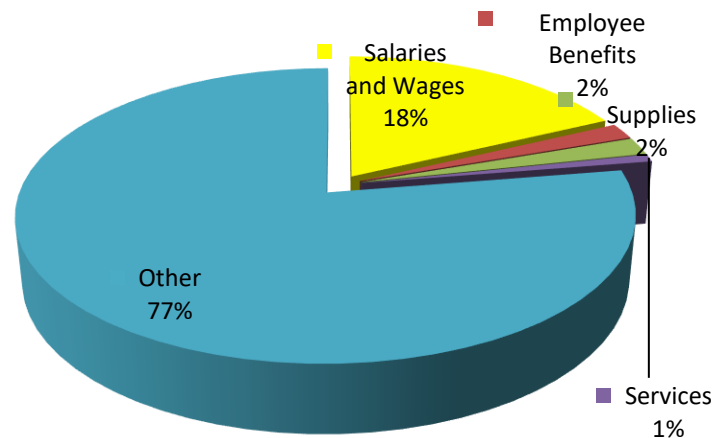
North Iberville Community Center

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.



2025 Budgeted Expenditures by Category

Expenditures by Category	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	27,556	31,830	29,612	32,580
Employee Benefits	2,344	2,696	2,556	3,193
Supplies	1,264	2,570	2,570	3,500
Services		2,000		1,500
Other	7,820	12,924	15,572	140,600
Total Expenditures	38,984	52,020	50,310	181,373



GOALS:

- ❖ Foster a sense of community by provide citizens of the parish with a space for social, athletic, cultural, and recreational events.
- ❖ Encourage and support local organizations and groups in their efforts to host events and programs.

OBJECTIVES:

- ❖ 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.

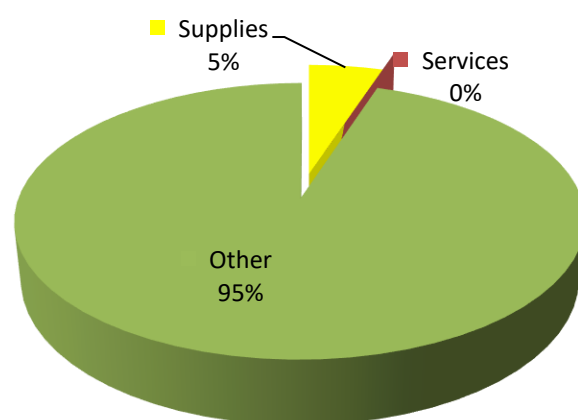
PERFORMANCE INDICATORS		2023 Actual	2023 Projected	2024 Target
# of rentals (percentage increase)	↑	-5.77%	5%	5%

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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Supplies	4,278	2,105	2,105	2,220
Services	345	375		
Other	38,169	39,500	42,000	42,005
Total Expenditures	42,792	41,880	44,105	44,225

2025 Budgeted Expenditures by Category



GOALS:

- ❖ Increase productivity and profitability of Louisiana Agriculture.
- ❖ Encourage healthy habits in local youth which include trying new foods in an engaging way.
- ❖ Conduct master's cattlemen's course in the tri-parish area.

OBJECTIVES:

- ❖ Conduct winter and summer sugarcane production meeting.
- ❖ Provide a comprehensive nutrition education and physical activity program to residents. Increase adult and youth knowledge of budget-friendly healthy food choices and benefits of physical activity.
- ❖ Conduct programmatic efforts and series relevant to horticulture and livestock information, based upon parish's needs.

ACCOMPLISHMENTS:

- ❖ Expanded 4-H program to two additional sites
- ❖ Hosted first cooking camp.

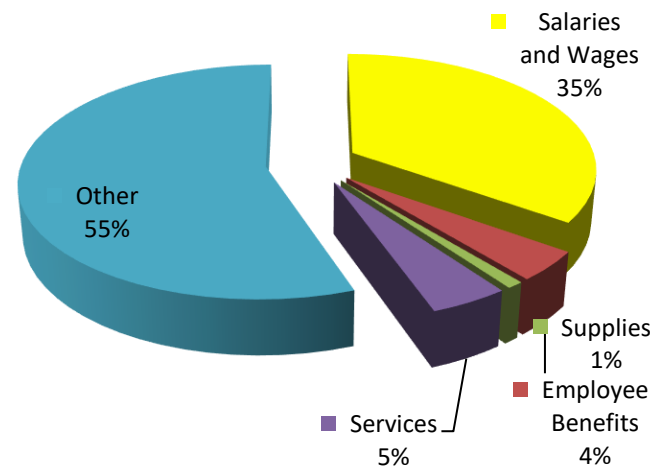
PERFORMANCE INDICATORS Measure Operational Effectiveness	2022 Actual	2023 Projected	2024 Target
# of enrolled 4-H members (percentage increase)	0%	10%	30%

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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	100,173	95,493	118,700	115,024
Employee Benefits	19,188	19,058	15,212	13,720
Supplies	8	2,000	3,000	3,200
Services	857	15,000	15,000	15,000
Other	149,017	152,100	152,700	183,400
Total Expenditures	269,243	283,651	304,612	330,344

2025 Budgeted Expenditures by Category



GOALS:

- ❖ To promote economic development in the parish
- ❖ To promote smart growth in the parish
- ❖ To assist all parish departments and provide environmental compliance as a team to improve public services for the parish.

OBJECTIVES:

- ❖ Work for our Parish President and Administration while as working cooperatively with Louisiana Economic Development, Area Business Chambers, business leaders, developers, industry, and our local, state, and federal leaders, and parish residents to better promote economic development in the parish.
- ❖ Work to ensure there is a balance between economic development and the environment, so the quality of life and public health is not compromised.
- ❖ Utilize professional experience, technical expertise, and public relations skills to not only perform day to day duties for the department of economic development and environmental services, but also for other parish departments as needed.

ACCOMPLISHMENTS:

- ❖ Help facilitate the approval for a new ITEP for \$80 million plant expansion.

Number of Employees	2023	2024	2025
	1	1	1

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Property Taxes	1101				
Financial Administration	4505				
Ad Valorem Taxes	411000	\$ 2,335,964	\$ 2,250,000	\$ 2,450,000	\$ 2,450,000
Insurance Fees	441100				
Sales Taxes	1102				
Financial Administration	4505				
General Sales and Use	412000	12,031,779	10,500,000	11,265,000	11,750,000
Franchise Taxes	1103				
Financial Administration	4505				
Franchise	414000	134,929	130,000	130,000	130,000
Alcoholic beverage taxes	1105				
Financial Administration	4505				
Alcoholic Beverages	413010	14,548	15,000	15,000	15,000
Gaming Taxes	1107				
Financial Administration	4505				
Video Poker	433560	198,834	165,000	185,000	185,000
Sports Gaming	433565	50,082		35,000	35,000
License & Permits General Government	1251				
Financial Administration	4505				
Occupational and Professional	423000	465,550	446,000	450,000	450,000
Building Inspection	5410				
Contractor License	423005	7,150	10,000	10,000	10,000
License and Permits - Public Safety	1252				
Building Inspection	5410				
Licenses and Permits	424000	150			
Building Structures and Equipment	424005	182,702	100,000	100,000	100,000
Unrestricted Intergovernmental Revenue - Not Program	1300				
Financial Administration	4505				
Federal Payments in Lieu of Taxes	432500	41,561	41,561	43,023	43,023
State Shared Revenue	433350	31,816	34,938	31,816	31,816
Severance Tax Oil & Gas	433510	713,533	650,000	650,000	650,000
Timber Severance Tax	433515	833	500	6,500	2,500
Parish Royalty Fund	433520	7,318	5,000	3,000	3,000
IGR-Operating-General Govt.	1351				
Marketing	4375				
General Government- Local Gov. Grant	434510			12,000	12,000
IGR Operating Public Safety	1352				
Financial Administration	4505				
Insurance Tax	433540	110,865	110,865	113,450	113,450
IGR Operating - Public Health	1354				
Animal Control	6045				
Local Grants	434500	10,216		3,500	
General Government - Local Gov. Grant	434510	269,990	278,089	278,089	286,432

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
FEES - General Government	1451				
Financial Administration	4505				
Fees, Charges and Commissions for Services	440000	10,000		10,000	10,000
Rents	464000	9,600	9,600	9,600	14,400
Planning and Zoning	4605				
Zoning/Subdivision Fees	441040	3,675	3,000	3,000	3,000
Multipurpose Center	7045				
Rents	464000	9,850	4,000	5,000	5,000
FEES - Public Safety	1452				
Financial Administration	4505				
Fees for Recording Legal	441020	46		50	50
Building Inspection	5410				
Fees, Charges and Commissions for Services	440000			50	50
FEES - Public Works	1453				
Building Inspection	5410				
GRASS CUTTING	423006	3,236	2,400	1,000	2,400
Demolition Services	423007		2,500	500	2,500
FEES - Health & Human Services	1454				
Animal Control	6045				
Animal Control	444030	8,676	10,000	8,000	8,000
General Assistance	6125				
FEES FOR SERVICES - IBERVILLE	444087	1,912	1,500	1,500	1,500
FEES - Culture, Recreation & Tourism	1455				
Civic Center	7005				
Rents	464000	63,495	60,000	55,000	55,000
Point Pleasant Park	7017				
Rents	464000	600		450	450
Rifle Range	7055				
Class	423060	5,700	5,500	700	2,500
Fees, Charges and Commissions for Services	440000	254		100	250
Sales	443051	6,200	6,000	3,000	6,000
Charges for Use of Recreation Centers	445010	9,261	6,000	3,000	9,000
North Iberville Community Center	7260				
Rents	464000	18,400	15,000	15,000	15,000
Fines - Public Safety	1552				
Building Inspection	5410				
Judgements Recovered	471000	2,785	3,000	3,000	3,000
Fines Health & Human Services	1554				
Animal Control	6045				
Fines and Forfeitures	450000	3,309	1,200	2,000	2,000
Use of Money and Property	16				
Financial Administration	4505				
Interest Earnings	461000	576,827	225,000	706,000	211,800
Civic Center	7005				
Interest Earnings	461000	1		1	

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Miscellaneous Revenues	17				
Financial Administration	4505				
Refunds of Expenditures	492000	52,081		40,000	40,000
Human Resources - Personnel Management	4535				
Refunds of Expenditures	492000	1,305			
Adjudicated Property Initiative	4570				
Sale of Adjudicated Property	455000	46,536	5,000	5,000	5,000
Sales Tax (Taxation - Collector)	4585				
Refunds of Expenditures- Sales Tax Salaries	492001	298,301	296,950	319,065	380,710
Custody of Prisoners	5055				
Refunds of Expenditures	492000		500		
Fire Protection	5200				
Refunds of Expenditures	492000	9,246			
Medical Services	5100				
Refunds of Expenditures- Health Insurance	492100	2,221			
Law Enforcement Other Than Sheriff	5115				
Refunds of Expenditures	492000	15,840	13,000	17,280	17,280
Building Inspection	5410				
Miscellaneous Revenues	431099	7,658		3	
Paved Streets	5705				
Refunds of Expenditures	492000	1,376			
Gas	5915				
Refunds of Expenditures - Utility Department Salaries	492010	2,160,226	2,005,726	2,226,530	2,233,423
Mosquito/Insect Control	6044				
Refunds of Expenditures	492000	3,907	3,500	43,477	43,477
Animal Control	6045				
Gifts and Donations	473000	5,506	2,500	3,000	3,000
Refunds of Expenditures	492000			1,515	500
Progam for the Elderly	6115				
Refunds of Expenditures	492000			1,904	
General Assistance	6125				
Refunds of Expenditures	492000	6,000			
Insurance Fees	21				
Insurance - General	4635				
Insurance Fees	441100	4,757,134	4,525,000	4,302,000	4,865,000
Sales of Fixed Assets	24				
Financial Administration	4505				
Proceeds from Sale of Assets	491200	1,793		15,300	
Animal Control	6045				
Proceeds from Sale of Assets	491200	5,110	-	-	-
Total Revenues		<u>24,715,887</u>	<u>21,943,829</u>	<u>23,583,403</u>	<u>24,207,511</u>
Expenditures					
General Government	51				
Legislative	4001				

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Regular Salaries and Wages Regular	512100	304,866	305,718	312,471	314,642
Regular Salaries and Wages Overtime	512200	293			
Other Salaries and Wages Student	513100	44,535	62,400	62,400	62,400
Emp Benefits FICA or Supplemental Retirement	515100	23,257	19,908	26,610	26,610
Deferred Compensation	515150				
Emp Benefits Retirement Cont.	515200	6,356	6,454	6,443	7,479
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	105	90	90	90
Emp Benefits Worker's Comp	515400	1,725	1,834	1,790	1,888
Unemployment Insurance	515550	92	70	70	57
Advertising, Dues and Subscriptions	521000	449	300		
Publication-of Legal-Notices	521100	8,014	20,000	20,000	15,000
Subscriptions to Information Technology	521300	284	100	100	4,600
Membership Dues	521400	12,918	13,500	13,500	13,500
Postage and Box Rent	524100	540	600	600	600
Telephone	524200	10,092	9,400	9,400	10,000
Rentals Equipment	525200		1,000	1,000	1,000
Maint Srvc (Contractual)Office Machine	527700	1,640	1,650	1,650	1,650
Professional Services	528000	19,855	33,500	30,000	20,000
Professional Srvc Legal	528400	1,137	5,000	10,000	10,000
Professional Srvc Accounting, Auditing & Bookkeeping	528500		12,000		500
Miscellaneous Contractual Service	528900	3,800	5,000	8,000	5,000
Office Supplies	531000	2,110	5,000	6,000	5,000
Op Supplies Uniforms and Related Items	532400	150	500	800	800
Op Supplies Food and Clothing	532500	1,282	3,500	2,000	2,000
Materials Miscellaneous	533900	260	1,000	5,000	1,000
Travel Transportation, Mileage	541100	2,548	4,700	5,200	4,700
Travel Convention, Seminar Reg.	541400	13,956	43,500	43,500	57,500
Community Events	541800	710	1,000	1,000	10,000
Criminal Court	4105				
Regular Salaries and Wages Regular	512100	118,272	118,976	118,976	118,976
Emp Benefits FICA or Supplemental Retirement	515100	1,801	1,725	1,725	1,725
Deferred Compensation	515150	4,516	4,810	4,810	4,810
Emp Benefits Retirement Cont.	515200	13,601	13,682	13,682	13,682
Emp Benefits - health Insurance	515300	6,812	7,200	7,200	7,200
Emp Benefits Worker's Comp	515400	666	714	714	714
Unemployment Insurance	515550	140	140	140	114
District Attorney-Expense Fund	4125				
Operating Services	520000	790,000	1,000,000	1,000,000	
Op Supplies Food and Clothing	532500	413		500	
Books, Publications and Library Mat.	569000		5,000	5,000	
Clerk of Court	4140				
Book Binding & Repair	522200	28,491	20,000	20,000	20,000
Telephone	524200	679	800	800	800
Rentals Buildings	525100			8,500	8,500

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Professional Services	528000				
Clerical Expense	528560	75,000		75,000	75,000
Miscellaneous Contractual Service	528900			30,000	30,000
Court Attendance	571300	14,945	17,000	17,000	17,000
Plaquemine City Court	4184				
Grants	576000	67,910	67,910	67,910	67,910
Grants to Plaquemine	576230	47,420	47,420	47,420	47,420
Plaquemine City Marshall	4185				
Grants	576000	27,600	27,600	27,600	27,600
Grants to Plaquemine	576230	22,390	22,390	22,390	22,390
President, Chairman, etc.	4305				
Regular Salaries and Wages Regular	512100	585,064	595,650	837,301	776,480
Emp Benefits FICA or Supplemental Retirement	515100	9,741	10,281	14,952	14,119
Deferred Compensation	515150	20,866	26,312	3,308	15,500
Emp Benefits Retirement Cont.	515200	57,813	65,450	62,825	83,990
Emp Benefits - Health Insurance	515300	24,600	28,800	12,600	12,600
Employee Benefits - Life & Disability	515310	375	450	512	608
Emp Benefits Worker's Comp	515400	3,125	3,574	4,639	6,588
Unemployment Insurance	515550	312	420	606	499
Publication-of Legal-Notices	521100	944	1,000	1,000	1,000
Subscriptions - Information Technology	521300	567	700	1,200	700
Membership Dues	521400	5,199	6,000	6,000	6,000
Advertising	521500			15,000	15,000
Postage and Box Rent	524100	968	1,910	1,000	1,000
Telephone	524200	7,780	12,500	14,500	14,500
Maint Svcs (Contractual) Office Machine	527700			1,100	1,100
Professional Services	528000	25,499	30,000	55,000	50,000
Professional Services Legal	528400			25,000	125,000
Miscellaneous Contractual Service	528900	1,266	5,000	5,000	5,000
Insurance Auto Coverage	529300	2,603	2,027	5,400	5,600
Liability Insurance	529400	34,138	32,500	26,530	36,500
Office Supplies	531000	23,038	15,000	30,000	15,000
Op Supplies Food and Clothing	532500	3,132	3,000	10,000	10,000
Op Supplies Vehicle and Equipment	532700	240	5,000	5,000	5,000
Op Supplies - Fuel	532750	1,134	2,000	2,000	2,000
Op Supplies Miscellaneous	532900	1,525	3,500	20,000	20,000
Travel Transportation, Mileage	541100			1,000	1,000
Travel Convention, Seminar Reg.	541400	50	4,500	5,600	4,500
Grants	576000	66,000	10,000	10,000	10,000
Grants to Plaquemine	576230	19,000			
Marketing	4375				
Regular Salaries and Wages Regular	512100				84,198
Emp Benefits FICA or Supplemental Retirement	515100				1,221
Emp Benefits Retirement Cont.	515200				9,683
Emp Benefits - health Insurance	515300				7,200

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Emp Benefits Life & Disability	515310				90
Emp Benefits Worker's Comp	515400				505
Unemployment Insurance	515550				56
Subscriptions - Information Technology	521300				360
Membership Dues	521400				300
Advertising	521500				17,000
Telephone	524200				1,100
Professional Services	528000				35,000
Insurance Auto Coverage	529300				2,800
Office Supplies	531000				500
Op Supplies - Promotional	532430				7,500
Op Supplies Food and Clothing	532500				500
Op Supplies Vehicle and Equipment	532700				500
Op Supplies - Fuel	532750				500
Material Miscellaneous	533900				7,500
Travel Convention, Seminar Reg.	541400				2,500
Registrar of Voters	4405				
Regular Salaries and Wages Regular	512100	87,367	87,547	102,138	128,523
Regular Salaries and Wages Regular Overtime	512200	4,399			
Emp Benefits FICA or Supplemental Retirement	515100	1,510	3,462	2,155	4,185
Deferred Compensation	515150	6,448	6,448	6,448	6,448
Emp Benefits Retirement Cont.	515200	13,731	9,394	14,401	20,606
Emp Benefits Life & Disability	515310	82	90	90	90
Emp Benefits Worker's Comp	515400	550	525	630	771
Unemployment Insurance	515550	210	210	226	285
Publication of Legal Notices	521100	188	200	200	200
Subscriptions - Information Technology	521300		100	100	100
Membership Dues	521400	200	1,500	1,500	1,500
Postage and Box Rent	524100	7,805	8,000	8,000	8,000
Telephone	524200	2,958	3,500	3,500	3,500
Maint Svcs(Contractual)Office Machines	527700	350	750	750	750
Professional Services	528000			600	600
Insurance and Surety Bonds	529000	150	175	175	175
Office Supplies	531000	5,526	5,000	35,000	25,000
Op Supplies Food and Clothing	532500	168	800	800	1,500
Travel Transportation, Mileage	541100	344	3,000	3,000	3,000
Travel Convention, Seminar Reg.	541400	1,743	10,000	10,000	15,000
Election Expenses	544500	6,426	30,000	30,000	30,000
Financial Administration	4505				
Regular Salaries and Wages Regular	512100	435,897	426,629	466,637	482,061
Regular Salaries and Wages Overtime	512200	124			
Emp Benefits FICA or Supplemental Retirement	515100	6,553	6,186	6,814	7,250
Deferred Compensation	515150	21,430	20,326	21,430	19,396
Emp Benefits Retirement Cont.	515200	49,140	49,062	52,508	55,437
Emp Benefits - Health Insurance	515300	43,200	43,200	43,200	45,000

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Employee Benefits - Life & Disability	515310	547	540	563	653
Emp Benefits Worker's Comp	515400	2,569	2,560	2,740	2,892
Unemployment Insurance	515550	656	420	350	413
Publication-of Legal-Notices	521100	407	1,500	1,500	1,500
Subscriptions- Information Technology	521300	458	100	360	360
Membership Dues	521400	949	1,000	1,000	1,000
Postage and Box Rent	524100	12,008	10,000	15,000	15,000
Telephone	524200	4,615	5,000	5,000	5,000
Monitoring Services	524500	215	250	250	
Rentals Equipment	525200	4,557	7,500	7,500	7,500
Maint Srvc(Contractual)Office Machines	527700		3,500	3,500	3,500
Professional Services	528000	1,074	5,000	6,500	5,000
Professional Srvc Accounting, Auditing, Bookkeeping	528500	30,773	35,000	35,000	35,000
Miscellaneous Contractual Service	528900	27,553	10,000	10,000	10,000
Insurance Auto Coverage	529300	3,449	1,738		
Office Supplies	531000	26,393	19,900	25,000	25,000
Op Supplies Food and Clothing	532500	3,404	4,000	5,300	5,300
Op Supplies - Fuel	532750	807	750	750	
Op Supplies Miscellaneous	532900		500	500	500
Travel Transportation, Mileage	541100		250	250	250
Travel Convention, Seminar Reg.	541400	225	8,000	8,000	8,000
Bank Service Charges	556000	3,601		3,500	3,500
Grants	576000		1,500		1,500
Sales Taxes	4507				
Grants to St. Gabriel	576250	446,159	400,000	450,000	450,000
Human Resources - Personnel Management	4535				
Regular Salaries and Wages Regular	512100	107,206	102,003	105,388	153,733
Other Salaries and Wages Student	513100		48,000		48,000
Emp Benefits FICA or Supplemental Retirement	515100	1,772	1,120	1,346	2,229
Deferred Compensation	515150	4,955	6,275	5,131	6,451
Emp Benefits Retirement Cont.	515200	11,690	11,730	12,119	17,679
Emp Benefits - Health Insurance	515300	10,800	10,800	11,700	14,400
Employee Benefits - Life & Disability	515310	150	135	135	180
Emp Benefits Worker's Comp	515400	640	612	633	922
Unemployment Insurance	515550	105	105	87	127
Advertising, Dues and Subscriptions	521000				6,000
Publication of Legal Notices	521100	2,548	4,000	1,000	1,000
Postage and Box Rent	524100	421	750	750	750
Telephone	524200	47	500	500	500
Professional Services	528000	825	6,000	6,000	6,000
Professional Srvc Medical and Dental	528100	20,849	30,000	30,000	30,000
Professional Services Legal	528400		500	5,000	5,000
Miscellaneous Contractual Service	528900	1,671	2,500	2,500	2,500
Office Supplies	531000	5,028	5,000	5,000	5,000
Op Supplies Food and Clothing	532500	220	8,000	15,000	2,000

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Travel Transportation, Mileage	541100		1,000	1,000	1,000
Travel Convention, Seminar Reg.	541400	20	650	650	650
Community Events	541800	1,950		3,000	3,000
Bank Service Charges	556000	1,105			
Adjudicated Property Initiative	4570				
Publication of Legal Notices	521100	1,300	500	500	500
Professional Services	528000	145	4,000	4,000	4,000
Professional Legal Services	528400	47,321	40,000	40,000	40,000
Sales Tax (Taxation - Collector)	4585				
Regular Salaries and Wages Regular	512100	232,729	231,691	252,900	305,011
Regular Salaries and Wages Overtime	512200	194			
Emp Benefits FICA or Supplemental Retirement	515100	3,428	3,360	3,708	4,423
Deferred Compensation	515150	12,113	12,182	12,182	12,182
Emp Benefits Retirement Contributions	515200	26,234	26,645	26,645	35,076
Emp Benefits - health Insurance	515300	21,600	21,600	21,600	21,600
Employee Benefits - Life & Disability	515310	360	360	360	360
Emp Benefits Worker's Comp	515400	1,363	1,390	1,390	1,830
Unemployment Insurance	515550	280	280	280	228
General Services (Other General Administration)	4600				
Regular Salaries and Wages Regular	512100	68,740	68,973	89,707	
Emp Benefits FICA or Supplemental Retirement	515100	1,014	1,000	1,301	
Deferred Compensation	515150	4,603	4,687		
Emp Benefits Retirement Cont.	515200	7,905	7,932	10,316	
Emp Benefits - health Insurance	515300	7,200	7,200		
Employee Benefits - Life & Disability	515310	90	90	90	
Emp Benefits Worker's Comp	515400	412	414	538	
Unemployment Insurance	515550	70	70	54	
Telephone	524200	997	1,500	1,500	
Monitoring Services	524500	278	300	300	
Professional Services	528000	47,447		5,000	
Insurance Auto Coverage	529300	2,603	1,158	2,697	
Office Supplies	531000	31	500	4,000	
Op Supplies Food and Clothing	532500		100	3,000	
Op Supplies Vehicle and Equipment	532700	267	500	1,000	
Op Supplies - Fuel	532750	2,185	2,500	2,500	
Travel Transportation, Mileage	541100		1,200	1,000	
Travel Convention, Seminar Reg.	541400		1,000	1,200	
Planning and Development	4605				
Regular Salaries and Wages Regular	512100				90,438
Emp Benefits FICA or Supplemental Retirement	515100		92		1,311
Emp Benefits Retirement Cont.	515200				10,400
Emp Benefits - health Insurance	515300				7,200
Employee Benefits - Life & Disability	515310				57
Emp Benefits Worker's Comp	515400		9		543
Unemployment Insurance	515550				57

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Per Diem	514000	675	1,200	1,200	1,200
Publication-of Legal-Notices	521100	1,099	4,000	2,000	2,000
Membership Dues	521400	4,914	5,000	5,000	5,000
Professional Services					100,000
Professional Svcs Engineering	528200	36,000	12,000	30,000	30,000
Information Technology	4610				
Regular Salaries and Wages Regular	512100	114,332	126,048	124,948	147,222
Regular Salaries and Wages Overtime	512200	58			
Emp Benefits FICA or Supplemental Retirement	515100	1,650	1,828	1,800	2,135
Deferred Compensation	515150	3,429	3,440	3,440	6,020
Emp Benefits Retirement Cont.	515200	13,155	14,496	14,369	16,931
Emp Benefits - health Insurance	515300	12,600	14,400	13,800	14,400
Employee Benefits - Life & Disability	515310	158	180	173	180
Emp Benefits Worker's Comp	515400	685	756	750	883
Unemployment Insurance	515550	140	140	113	127
Publication of Legal Notices	521100		500		
Subscriptions- Information Technology	521300	11,515	10,000	25,000	15,000
Postage and Box Rent	524100		300	300	300
Telephone	524200	41,535	60,000	60,000	60,000
Monitoring Services	524500	485	350	500	500
Maint Svcs (Contractual) Office Machine	527700	5,873	1,500	1,500	1,500
Professional Services	528000	77,147	40,000	145,000	100,000
Insurance Auto Coverage	529300	2,603	1,795	5,500	5,700
Office Supplies	531000	22,777	25,000	25,000	25,000
Op Supplies Food and Clothing	532500		500	500	500
Op Supplies Vehicle and Equipment	532700	33	500	500	500
Op Supplies - Fuel	532750	533	1,250	1,250	1,250
Maintenance Contracts	536300	172,524	95,000	95,000	95,000
Travel Transportation, Mileage	541100		500	500	500
Travel Convention, Seminar Regist.	541400		3,000	3,000	3,000
Environmental Management	4615				
Regular Salaries and Wages Regular	512100				97,677
Emp Benefits FICA or Supplemental Retirement	515100				1,416
Deferred Compensation	515150				-
Emp Benefits Retirement Cont.	515200				11,232
Emp Benefits - health Insurance	515300				7,200
Employee Benefits - Life & Disability	515310				90
Emp Benefits Worker's Comp	515400				586
Unemployment Insurance	515550				57
Insurance Auto Coverage	529300				2,000
Office Supplies	531000				500
Op Supplies Food and Clothing	532500				500
Op Supplies Vehicle and Equipment	532700				500
Op Supplies - Fuel	532750				3,000
Travel Convention, Seminar Regist.	541400				1,000

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Insurance - General	4635				
Insurance Miscellaneous	529900	4,557,300	4,500,000	4,302,000	4,865,000
Courthouse Screening/Security	5619				
Regular Salaries and Wages Regular	512100	41,842	41,600	42,989	42,640
Regular Salaries and Wages Overtime	512200	5,960	3,000	6,000	6,000
Emp Benefits FICA or Supplemental Retirement	515100	667	603	667	700
Employee Benefits Retirement Contributions	515200	5,497	4,784	5,445	6,100
Employee Benefits Health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	1,836	250	284	256
Unemployment Insurance	515550	70	70	57	57
Professional Services	528000		2,669	2,000	2,000
Professional Services - Law Enforcement	528420	101,294	80,000	215,000	215,000
Office Supplies	531000	2,789	2,000	2,000	2,000
Op Supplies Food and Clothing	532500			500	500
Maintenance Contracts	536300			18,650	18,650
Courthouse	5622				
Materials Miscellaneous	533900	1,230	8,000	8,000	8,000
Old Courthouse	5623				
Professional Services	52800	140,722			
Fixed Assets	5634				
Regular Salaries and Wages Regular	512100	76,231	76,960	53,886	76,045
Regular Salaries and Wages Overtime	512200				
Emp Benefits FICA or Supplemental Retirement	515100	1,066	1,116	752	1,103
Emp Benefits Retirement Cont.	515200	8,767	8,850	6,197	8,745
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	180	180	120	180
Emp Benefits Worker's Comp	515400	455	462	991	456
Unemployment Insurance	515550	140	140	68	114
Publication of Legal Notices	521100			1,500	1,500
Monitoring Services	524500	40	250	500	5,000
Professional Services	528000			700	700
Insurance Auto Coverage	529300			9,212	3,700
Office Supplies	531000	411	1,000	1,000	1,000
Op Supplies Food and Clothing	532500		500	500	600
Op Supplies Vehicle and Equipment	532700			1,000	1,000
Op Supplies Fuel	532750			1,000	1,000
Op Supplies Miscellaneous	532900		1,000	1,000	1,000
Veterans Memorial	7440				
Professional Services	528000	37,208	1,500	30,000	30,000
Materials Miscellaneous	533900	15,472	15,000	15,000	15,000
Public Safety	52				
Criminal Court Fund	4180				
Maint Svcs (Contractual) Office Machine	527700	1,650	1,500	6,000	5,000
Professional Services	528000	12,414	11,500	11,500	11,500

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Office Supplies	531000	22,843	25,000	25,000	25,000
Risk Management	4536				
Regular Salaries and Wages Regular	512100	80,372	75,608	88,777	92,394
Regular Salaries and Wages Overtime	512200	1,650			
Other Salaries and Wages Student	513100	480			
Emp Benefits FICA or Supplemental Retirement	515100	1,143	1,096	1,325	1,340
Deferred Compensation	515150	3,900	3,900	6,500	6,500
Emp Benefits Retirement Cont.	515200	9,117	8,695	10,210	10,625
Emp Benefits - Health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	92	90	90	90
Emp Benefits Worker's Comp	515400	497	454	532	555
Unemployment Insurance	515550	70	70	59	57
Postage and Box Rent	524100			1	
Telephone	524200	1,021	1,300	1,300	1,300
Monitoring Services	524500	420	400	500	500
Professional Service	528000			1,300	1,000
Insurance Auto Coverage	529300	5,206	2,317	2,700	2,800
Office Supplies	531000	2,275	1,800	1,800	3,000
Op Supplies Food and Clothing	532500	302	300	500	500
Op Supplies Vehicle and Equipment	532700	45	500	500	500
Op Supplies - Fuel	532750	1,082	1,500	1,500	1,500
Materials Miscellaneous	533900		1,000	1,000	1,000
Travel Convention, Seminar Regist.	541400		50		
Administration - Sheriff	5010				
Regular Salaries and Wages Regular	512100	39,648	39,936	40,852	43,905
Emp Benefits FICA or Supplemental Retirement	515100	3,033	3,055	3,125	3,359
Emp Benefits Worker's Comp	515400	1,348	240	1,110	264
Unemployment Insurance	515550	140	140	252	114
K-9 Maintenance	571010	440	500	500	500
Miscellaneous - Prisoners	571700	675	1,000	1,000	1,000
Custody of Prisoners	5055				
Feeding and Maintenance of Prisoners	571100	104,946	120,000	120,000	120,000
Feeding and Maintenance of Juvenile Prisoners	571150	32,618	30,000	30,000	30,000
Transportation of Prisoners and Inmates	571200		2,500	2,500	2,500
Court Attendance	571300	46,785	40,000	45,000	45,000
Medical Services	5100				
Regular Salaries and Wages Regular	512100	48,406	48,672	48,672	49,712
Emp Benefits FICA or Supplemental Retirement	515100	1,232	706	706	721
Emp Benefits Retirement Contributions	515200	5,567	5,597	5,597	5,717
Emp Benefits Health Insurance	515300	7,200	7,200	7,200	7,200
EMPLOYEE BENEFITS- LIFE & DISABILITY	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	279	292	292	288
Unemployment Insurance	515550	70	70	70	27
Professional Services	528000	50,500	50,000	50,000	50,000
Office Supplies	531000		600	600	600

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Op Supplies Medical, Drugs	532200	9,952	20,000	20,000	20,000
Op Supplies Food and Clothing	532500			500	500
Travel Convention Seminar Registration	541400	432			
Medical Assistance - Prisoners	571500	53,223	55,000	55,000	55,000
Law Enforcement Other Than Sheriff	5115				
Regular Salaries and Wages Regular	512100	141,634	141,634	141,634	141,634
Emp Benefits FICA or Supplemental Retirement	515100	10,836	10,835	10,835	10,835
Emp Benefits Worker's Comp	515400	7,748	8,824	8,824	8,824
Travel Transportation, Mileage	541100	943			1,000
Travel Convention, Seminar registration	541400	2,690			3,000
Parish Coroner	5120				
Grants	576000	370,533	370,533	370,533	370,533
Fire Protection (Fire and Emergency Services)	5200				
Regular Salaries and Wages Regular	512100		68,973	72,931	93,954
Regular Salaries and Wages Overtime	512200				
Emp Benefits FICA or Supplemental Retirement	515100		1,000	1,079	1,362
Deferred Compensation	515150		4,687	4,828	6,500
Emp Benefits Retirement Cont.	515200		7,932	8,387	10,805
Emp Benefits - health Insurance	515300		7,200	7,200	7,200
Employee Benefits - Life & Disability	515310		90	90	90
Emp Benefits Worker's Comp	515400		414	437	564
Unemployment Insurance	515550		70	58	57
Postage and Box Rent	524100			100	100
Telephone	524200			1,200	1,200
Professional Services	528000	361,162	190,000	214,870	221,310
Professional Services- Consultant	528010			1,000	1,000
Insurance Auto Coverage	529300			2,700	2,800
Office Supplies	531000			200	200
Op Supplies Food and Clothing	532500			300	300
Op Supplies Vehicle and Equipment	532700			5,000	5,000
Op Supplies- Fuel	532750			2,000	2,000
Insurance Tax Rebate for Municipalities	576205	110,865	112,000	113,447	115,000
Grants to Grosse Tete	576210	265,792	250,000	265,000	250,000
Grants to Maringouin	576220	265,792	250,000	265,000	250,000
Grants to Plaquemine	576230	265,792	250,000	265,000	250,000
Grants to Rosedale	576240	265,792	250,000	265,000	250,000
Building Inspection	5410				
Regular Salaries and Wages Regular	512100	146,778	151,570	151,570	155,002
Emp Benefits FICA or Supplemental Retirement	515100	5,048	5,035	5,035	4,804
Deferred Compensation	515150	8,462	8,555	8,555	2,330
Emp Benefits Retirement Cont.	515200	11,677	17,431	17,431	10,604
Emp Benefits - Health Insurance	515300	14,400	14,400	14,400	7,200
Employee Benefits - Life & Disability	515310	270	270	270	270
Emp Benefits Worker's Comp	515400	870	909	909	930
Unemployment Insurance	515550	223	210	210	171

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		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Publication-of Legal-Notices	521100	2,570	1,000	3,000	4,000
Membership Dues	521400			405	
Postage and Box Rent	524100	492	500	850	800
Telephone	524200	856	1,000	2,500	3,500
Monitoring Services	524500	36	500	500	500
Maintenance Services (Contractual)	527000	832	1,500	1,500	1,500
Professional Services	528000	94,143	100,000	100,000	110,000
Legal Filing Fees	528410			210	500
Professional Srvc Accounting, Auditing, Bookkeeping	528500	200	500	250	500
Miscellaneous Contractual Service	528900			1,600	5,000
Insurance and Surety Bonds	529000	16,564	2,400	13,000	18,000
Insurance Auto Coverage	529300	5,206	2,100	8,100	8,500
Office Supplies	531000	4,095	5,000	5,500	5,000
Op Supplies Food and Clothing	532500	1,032	2,000	4,500	3,000
Op Supplies Vehicle and Equipment	532700	98	2,000	2,000	2,500
Op Supplies - Fuel	532750	3,674	3,000	3,500	4,500
Small Tools and Equipment	534000			250	300
Bank Service Charges	556000	5			
Office of Emergency Preparedness	5505				
National Guard	576415		3,500	7,000	3,500
Public Works	53				
Public Works	5600				
Utilities Water	523300	298	300	300	300
Maintenance Grounds	526100	8,275	6,500		
Street Lighting	5735				
Utilities Electrical Light and Power	523100	53,638	45,000	50,000	50,000
Sewer	5875				
Regular Salaries and Wages Regular	512100	38,253	102,991	117,751	125,809
Regular Salaries and Wages Overtime	512200	3,801		12,464	10,000
Emp Benefits FICA or Supplemental Retirement	515100	1,740	4,133	5,911	4,815
Deferred Compensation	515150	907	2,600	2,430	2,600
Emp Benefits Retirement Cont.	515200	2,755	6,773	11,667	8,746
Emp Benefits - health Insurance	515300	1,877	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	68	180	200	180
Emp Benefits Worker's Comp	515400	1,333	3,705	4,076	4,581
Unemployment Insurance	515550		140	161	114
Gas	5915				
Regular Salaries and Wages Regular	512100	1,232,709	888,690	826,453	867,245
Regular Salaries and Wages Overtime	512200	130,127		31,054	60,000
Emp Benefits FICA or Supplemental Retirement	515100	22,424	12,603	15,068	12,483
Deferred Compensation	515150	26,396	19,118	15,799	13,780
Emp Benefits Retirement Cont.	515200	150,879	102,199	122,336	99,733
Emp Benefits - health Insurance	515300	154,248	115,200	111,349	115,200
Employee Benefits - Life & Disability	515310	2,189	1,530	1,495	1,530
Emp Benefits Worker's Comp	515400	42,160	30,768	21,868	24,341

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		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Unemployment Insurance	515550	2,231	1,191	1,017	969
Utility - Admin	5918				
Regular Salaries and Wages Regular	512100				95,181
Regular Salaries and Wages Overtime	512200				
Emp Benefits FICA or Supplemental Retirement	515100				1,380
Deferred Compensation	515150				2,821
Emp Benefits Retirement Cont.	515200				10,976
Emp Benefits - health Insurance	515300				7,200
Employee Benefits - Life & Disability	515310				90
Emp Benefits Worker's Comp	515400				3,655
Unemployment Insurance	515550				57
Water	5920				
Regular Salaries and Wages Regular	512100	59,427	153,745	165,374	187,741
Regular Salaries and Wages Overtime	512200	9,460		13,058	8,000
Emp Benefits FICA or Supplemental Retirement	515100	1,882	4,745	6,446	5,588
Deferred Compensation	515150	724	1,463	1,662	1,464
Emp Benefits Retirement Cont.	515200	6,283	13,015	18,980	16,275
Emp Benefits - health Insurance	515300	2,710	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	157	360	365	360
Emp Benefits Worker's Comp	515400	2,951	6,513	7,325	8,313
Unemployment Insurance	515550	14	350	310	285
Water- District 3	5921				
Regular Salaries and Wages Regular	512100	163,281	384,249	419,268	420,857
Regular Salaries and Wages Overtime	512200	38,704		101,563	75,950
Emp Benefits FICA or Supplemental Retirement	515100	2,824	5,477	6,846	6,008
Deferred Compensation	515150	4,045	9,210	9,210	9,211
Emp Benefits Retirement Cont.	515200	23,228	44,189	71,949	48,399
Emp Benefits - health Insurance	515300	19,965	50,400	61,127	50,400
Employee Benefits - Life & Disability	515310	354	720	803	720
Emp Benefits Worker's Comp	515400	10,120	24,508	26,184	26,870
Unemployment Insurance	515550		561	561	456
Marinas	7100				
Publication-of Legal-Notices	521100	205			
Utilities	523000			500	500
Utilities Electrical Light and Power	523100			3,500	3,500
Maintenance Grounds	526100	6,344	2,000	10,000	10,000
Maintenance Buildings	526200	19	3,000	3,000	3,000
Professional Service	528000	14,893	14,000	14,000	2,000
Legal Filing Fees	528410			210	210
Insurance and Surety Bonds	529000	208		200	200
Materials Lumber, Wood Products	533700	18	2,500	2,500	2,500
Materials Miscellaneous	533900	42,543	1,000	1,000	1,000
Health and Welfare	54				
Health Unit	6015				
Regular Salaries and Wages Regular	512100	37,231	37,440	37,440	39,790

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		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Emp Benefits FICA or Supplemental Retirement	515100	528	543	543	577
Deferred Compensation	515150	2,606	2,621	2,621	2,621
Emp Benefits Retirement Cont.	515200	4,282	4,306	4,306	4,576
Emp Benefits - Health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	223	225	225	239
Unemployment Insurance	515550	70	70	70	57
Telephone	524200		400	400	400
Maint Srvc (Contractual) Miscellaneous	527900	350	1,000	1,000	1,000
Professional Services	528000			1,000	1,000
Office Supplies	531000		1,000	1,000	1,000
Op Supplies Food and Clothing	532500	95	500	500	500
Mosquito/Insect Control	6044				
Regular Salaries and Wages Regular	512100	925	13,424	13,424	13,425
Regular Salaries and Wages Overtime	512200	10,318		25,000	25,000
Emp Benefits FICA or Supplemental Retirement	515100	162	473	473	473
Deferred Compensation	515150	245		600	600
Emp Benefits Retirement Cont.	515200	1,293		3,200	3,200
Emp Benefits - Health Insurance	515300	1,260		1,861	1,861
Employee Benefits - Life & Disability	515310	7		25	25
Emp Benefits Worker's Comp	515400	701	1,282	1,282	1,282
Unemployment Insurance	515550			2	
Publication-of Legal-Notices	521100		500	500	500
Membership Dues	521400	25	25	25	100
Postage and Box Rent	524100	2	10	10	10
Telephone	524200		500		
Monitoring Services	524500	456	500	600	600
Professional Services	528000		4,000	5,000	4,000
Insurance Auto Coverage	529300	5,206	7,000	5,500	5,800
Op Supplies Farm	532300	6,168	20,000	20,000	28,000
Op Supplies Vehicle and Equipment	532700	470	2,500	2,500	2,500
Op Supplies - Fuel	532750	681	3,000	3,000	3,000
Travel Convention, Seminar Reg.	541400	45	1,000	500	500
Animal Control	6045				
Regular Salaries and Wages Regular	512100	297,187	334,786	341,503	360,786
Regular Salaries and Wages Overtime	512200	39,045		32,658	30,000
Emp Benefits FICA or Supplemental Retirement	515100	4,853	4,760	5,950	5,137
Deferred Compensation	515150	8,461	8,461	8,461	8,461
Emp Benefits Retirement Cont.	515200	38,502	38,565	52,865	41,555
Emp Benefits - Health Insurance	515300	40,200	43,200	43,200	43,200
Employee Benefits - Life & Disability	515310	533	630	630	630
Emp Benefits Worker's Comp	515400	11,598	11,359	12,668	12,258
Unemployment Insurance	515550	598	490	600	399
Publication-of Legal-Notices	521100	36	5,000	5,000	5,000
Postage and Box Rent	524100		100	100	100
Telephone	524200	2,415	2,500	2,500	2,500
Monitoring Services	524500	1,566	1,500	1,500	1,500
Maint Srvc (Contractual) Office machines	527700	890	650	1,000	1,000
Professional Services	528000	75,891	70,000	70,000	90,000

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Professional Svcs Accounting, Auditing, Bookkeeping	528500	420	500	500	500
Miscellaneous Contractual Service	528900	5,100	8,000	8,000	8,000
Insurance Auto Coverage	529300	18,220	6,500	16,800	17,300
Office Supplies	531000	1,788	8,000	8,000	8,000
Op Supplies Educational, Recreational and Cultural	532100		2,000	2,000	2,000
Op Supplies Medical, Drugs	532200	37,693	30,000	35,000	40,000
Op Supplies Uniforms & Related Items	532400	3,425	8,400	8,400	9,000
Op Supplies Food and Clothing	532500	4,664	4,000	4,000	4,000
Op Supplies - Animal Feed	532501	10,924	12,000	12,000	15,000
Op Supplies Maintenance of Buildings and Grounds	532600	4,719	5,000	5,000	7,000
Op Supplies Vehicle and Equipment	532700	13,059	10,000	10,000	10,000
Op Supplies - Fuel	532750	20,132	25,000	25,000	25,000
Op Supplies Miscellaneous	532900	5,821	15,000	15,000	18,000
Small Tools and Equipment	534000		1,500	1,500	2,000
Travel Convention, Seminar Reg.	541400	1,951	7,000	7,000	7,000
Community Events	541800		5,000	5,000	7,000
Bank Service Charges	556000	87	150	150	150
Animal Control- Best Friends Animal Society	6049				
Op Supplies Miscellaneous	532900	144	1,000	1,000	
Travel Convention, Seminar Reg.	541400		25,000	5,000	
Community Services	6110				
Regular Salaries and Wages Regular	512100				83,740
Emp Benefits FICA or Supplemental Retirement	515100				1,214
Deferred Compensation	515150				
Emp Benefits Retirement Cont.	515200				9,630
Emp Benefits - Health Insurance	515300				7,200
Employee Benefits - Life & Disability	515310				90
Emp Benefits Worker's Comp	515400				502
Unemployment Insurance	515550				57
Commodities (Dept. of Agriculture - TEFAP)	6111				
Op Supplies Miscellaneous	532900		1,000		
Grant to Greater Baton Rouge Food Bank	576440		25,000	25,000	25,000
Programs for the Elderly	6115				
Regular Salaries and Wages Regular	512100	351,381	407,430	339,894	415,436
Regular Salaries and Wages Overtime	512200				
Emp Benefits FICA or Supplemental Retirement	515100	16,115	21,540	12,448	14,262
Deferred Compensation	515150	9,287	9,152	9,152	12,245
Emp Benefits Retirement Cont.	515200	20,013	17,194	25,152	32,495
Emp Benefits - Health Insurance	515300	20,220	18,000	24,000	28,800
Employee Benefits - Life & Disability	515310	375	315	495	540
Emp Benefits Worker's Comp	515400	10,308	12,125	8,096	7,787
Unemployment Insurance	515550	645	666	526	513
Publication-of Legal-Notices	521100	109	500	500	500
Telephone	524200	1,964	3,000	3,000	3,000
Monitoring Services	524500	1,422	3,000	3,000	3,000
Professional Services	528000		5,000	5,500	3000
Office Supplies	531000	3,412	6,000	6,000	6,000
Op Supplies Food and Clothing	532500		300	2,000	2,000
Op Supplies Vehicle and Equipment	532700	90	1,000	1,000	1,000
General Assistance Social Services	6125				

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		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Regular Salaries and Wages Regular	512100	198,375	196,498	208,588	227,178
Regular Salaries and Wages Overtime	512200	468		702	
Emp Benefits FICA or Supplemental Retirement	515100	2,884	2,850	3,065	3,294
Deferred Compensation	515150	2,964	2,964	8,983	9,022
Emp Benefits Retirement Cont.	515200	22,867	22,597	24,069	26,125
Emp Benefits - health Insurance	515300	14,400	14,400	14,400	21,600
Employee Benefits - Life & Disability	515310	360	360	360	360
Emp Benefits Worker's Comp	515400	1,193	1,180	1,255	1,363
Unemployment Insurance	515550	280	280	228	228
Publication-of Legal-Notices	521100		1,000	1,000	1,000
Subscriptions - Information Technology	521300			500	1,000
Membership Dues	521400	850	2,000	1,000	1,000
Postage and Box Rent	524100	1,854	1,500	1,500	1,500
Telephone	524200	1,101	2,000	2,000	2,000
Monitoring Services	524500	144	650	500	500
Rentals Equipment	525200		1,000		
Maint Srvc (Contractual) Office Machine	527700		500	500	500
Professional Services	528000			3,500	2000
Professional Svcs Accounting, Auditing, Bookkeeping	528500	3	1,000	100	100
Miscellaneous Contractual Service	528900	2,937	4,000	4,000	4,000
Insurance Auto Coverage	529300	2,603	2,500	2,700	2,800
Office Supplies	531000	4,064	5,000	6,000	5,000
Op Supplies Janitorial	532420			300	300
Op Supplies Food and Clothing	532500	319	3,000	3,000	3,000
Op Supplies Vehicle and Equipment	532700	45	1,000	1,000	1,000
Op Supplies - Fuel	532750	593	2,000	2,000	2,000
Op Supplies Miscellaneous	532900	3	1,000	700	700
Travel Convention, Seminar Reg.	541400		2,500	2,500	2,500
General Assistance	576029	4,635	35,000	35,000	35,000
General Assistance/Job Placement	6128				
Regular Salaries and Wages Regular	512100	59,662	60,382	45,141	60,382
Emp Benefits FICA or Supplemental Retirement	515100	4,479	4,620	4,966	4,620
Emp Benefits - Health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	355	362	362	362
Unemployment Insurance	515550	70	70	70	70
Telephone	524200	517	750	750	750
Monitoring Services	524500		300	300	300
Insurance Auto Coverage	529300	2,603	950	2,700	2,800
Office Supplies	531000		555	555	555
Op Supplies Vehicle and Equipment	532700	1,478	195	195	195
Op Supplies - Fuel	532750		1,500	1,500	1,500
Community Services Block Grant Administration	6130				
Miscellaneous Contractual Service	528900		21,783		
Veterans Affairs	6160				
Telephone	524200	312	200	350	350
Monitoring Services	524500	278	300	300	300
Insurance and Surety Bonds	529000	1,890		1,500	2,100
Insurance Auto Coverage	529300	2,603	1,650	2,700	2,800
Op Supplies Vehicle and Equipment	532700	58	3,500	3,500	3,500

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		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Op Supplies - Fuel	532750	473	500	500	500
Soil Conservation Service	576425	13,565	13,614	13,565	13,565
Battered Women's Program	6170				
Grants	576000		8,500	8,500	8,500
Court Appointed Special Advocate	6175				
Grants	576000			8,500	8,500
FHF of Greater BR	6171				
Grants	576000		1,500	5,000	5000
Job Corps and Training Centers	7470				
Professional Services	528000		52,500		
Culture and Recreation	55				
Civic Center	7005				
Regular Salaries and Wages Regular	512100	216,622	220,243	271,086	283,111
Regular Salaries and Wages Overtime	512200	34,179	28,000	35,000	35,000
Emp Benefits FICA or Supplemental Retirement	515100	7,906	8,652	9,238	10,812
Deferred Compensation	515150	2,163	2,163	2,163	3,900
Emp Benefits Retirement Contributions	515200	19,322	15,204	19,950	20,117
Emp Benefits - Health Insurance	515300	12,600	7,200	14,400	14,400
Employee Benefits - Life & Disability	515310	428	450	450	450
Emp Benefits Worker's Comp	515400	14,426	15,479	20,278	21,229
Unemployment Insurance	515550	549	420	603	456
Publication of Legal Notices	521100			100	100
Utilities	523000	38,526	26,994	40,000	40,000
Solid Waste Governmental Buildings	523530		4,000		
Telephone	524200	1,641	300	2,500	2,500
Monitoring Services	524500		430	430	
Maintenance of Grounds	526100	7,051	24,800	24,800	25,000
Maintenance of Buildings	526200	65,017	61,800	61,800	61,800
Maint Svcs (Contractual) Pest Control	527400	3,820	3,600	4,000	4,000
Professional Services	528000	6,463	10,000	10,000	10,000
Insurance Auto Coverage	529300			2,700	2,800
Office Supplies	531000	671	2,000	2,000	2,000
Op Supplies Medical, Drugs	532200	1,192	1,060	1,400	1,400
Op Supplies Uniforms and Related Items	532400	322	1,000	2,000	1,000
Op Supplies - Janitorial	532420	6,348	5,405	8,500	6,500
Op Supplies Food and Clothing	532500	33	50	50	100
Op Supplies Vehicle and Equipment	532700	166	90	500	500
Op Supplies - Fuel	532750	2,731	1,900	1,900	1,900
Materials Miscellaneous	533900	121	450	450	450
Small Tools and Equipment	534000	3,009	6,018	6,018	6,000
Bank Service Charges	556000			50	50
Point Pleasant Park	7017				
Utilities	523000		2,000	2,000	2,000
Maintenance of Grounds	526100		1,500	1,500	1,500
Maintenance of Buildings	526200	209	1,000	1,000	1,000
Maint Svcs (Contractual) Pest Control	527400	1,747	1,600	1,800	1,800
Op Supplies Janitorial	532420			600	600
Material Miscellaneous	533900	116	500	300	300
Multipurpose Center	7045				
Regular Salaries and Wages Regular	512100	2,530	38,209	38,209	38,209

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Regular Salaries and Wages Overtime	512200				
Emp Benefits FICA or Supplemental Retirement	515100	198	2,896	2,896	2,896
Emp Benefits Worker's Comp	515400	235	3,547	3,547	3,547
Unemployment Insurance	515550	23	83	83	
Membership Dues	521400		200	200	200
Advertising	521500		500	500	500
Postage And Box Rent	524100		100	100	100
Telephone	524200	5,438	6,000	6,000	6,000
Monitoring Services	524500		400	400	400
Rentals Equipment	525200		20,000	20,000	20,000
Building Maintenance	526200		1,000	1,000	1,000
Miscellaneous Contractual Service	528900	140	8,000	8,000	8,000
Insurance Auto Coverage	529300	787	1,850	850	1,000
Office Supplies	531000	1,477	1,600	1,600	1,600
Op Supplies - Janitorial	532420		400	400	400
Op Supplies Food and Clothing	532500		800	800	800
Op Supplies Maintenance Building & Grounds	532600	2,502	10,000	10,000	10,000
Op Supplies Vehicle and Equipment	532700	2,462	5,000	5,000	5,000
Op Supplies - Fuel	532750		2,500	2,500	2,500
Op Supplies Miscellaneous	532900	84	1,000	1,000	1,000
Small Tools and Equipment	534000	2,054	4,108	4,108	4,000
Taxes and Licenses	574200		750	750	750
Rifle Range	7055				
Regular Salaries and Wages Regular	512100	178,644	180,960	147,424	175,947
Regular Salaries and Wages Overtime	512200	3,564			
Emp Benefits FICA or Supplemental Retirement	515100	5,434	2,624	4,584	10,095
Deferred Compensation	515150				
Emp Benefits Retirement Cont.	515200	15,622	15,548	9,588	6,241
Emp Benefits - health Insurance	515300	14,400	14,400	14,400	14,400
Employee Benefits - Life & Disability	515310	360	360	312	360
Emp Benefits Worker's Comp	515400	8,957	9,166	6,729	10,962
Unemployment Insurance	515550	280	280	408	228
Publications-of-Legal-Notices	521100		100	100	100
Subscriptions - Information Technology	521300	2,008	2,000	2,000	2,000
Membership Dues	521400	66	500	500	500
Utilities	523000	9,543	9,000	9,000	9,000
Telephone	524200	1,333	1,000	1,000	1,000
Monitoring Services	524500		200		
Professional Services	528000	6,885	8,000	6,150	8,000
Insurance and Surety Bonds	529000	4,724	1,883	4,000	5,100
Insurance Auto Coverage	529300	214	897	250	250
Liability Insurance	529400	9,931	9,500	8,000	11,000
Office Supplies	531000	1,417	5,000	3,000	5,000
Op Supplies Medical, Drugs	532200			1,200	2,400
Op Supplies - Janitorial	532420		500	500	500
Op Supplies Food and Clothing	532500	610	1,750	3,750	2,000
Op Supplies Maintenance of Buildings and Grounds	532600	1,435	2,500	2,500	2,500
Op Supplies Vehicle and Equipment	532700		500	500	500
Op Supplies - Fuel	532750		500	500	500
Op Supplies Miscellaneous	532900	5,962	7,000	6,000	7,000

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Small Tools and Equipment	534000		500	500	1,000
Travel Convention, Seminar Registration	541400		500	500	500
Bank Service Charges	556000	3,442	1,200	3,000	3,000
Museums	7065				
Regular Salaries and Wages Regular	512100	46,264	46,509	46,509	61,880
Regular Salaries and Wages Overtime	512200	218			
Emp Benefits FICA or Supplemental Retirement	515100	625	674	674	897
Emp Benefits Retirement Cont.	515200	5,345	5,349	5,349	7,116
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	279	279	279	371
Unemployment Insurance	515550	70	70	70	57
Telephone	524200	2,200	2,000	2,500	2,500
Maintenance Buildings	526200	909	2,000	2,000	2,000
Maint Srvc (Contractual) Pest Control	527400	1,800	2,000	2,000	2,000
Professional Services	528000			800	500
Op Supplies - Janitorial	532420	165	200	200	200
Grants	576000	43,000	43,000	43,000	43,000
Special Recreation Facilities	7090				
Grants	57600			250,000	
Parks	7110				
Insurance and Surety Bonds	529000		1,750		
Welcome Center- North Iberville	7255				
Professional Service	52800	2,000			
Op Supplies Maintenance of Buildings and Grounds	53260	3,200			
North Iberville Community Center	7260				
Regular Salaries and Wages Regular	512100	27,556	31,830	29,612	32,580
Emp Benefits FICA or Supplemental Retirement	515100	2,108	2,435	2,265	2,492
Emp Benefits Worker's Comp	515400	165	191	178	530
Unemployment Insurance	515550	70	70	113	171
Postage and Box Rent	524100	68	124	72	100
Telephone	524200	7,228	7,300	8,000	8,000
Maintenance Buildings	526200		5,000	5,000	5,000
Maint Srvc (Contractual) Pest Control	527400				1,500
Professional Services	528000		2,000	2,000	2,000
Office Supplies	531000	1,264	1,570	1,570	1,500
Op Supplies Medical, Drugs	532200		500	500	1,500
Op Supplies Food and Clothing	532500		500	500	500
Travel Transportation, Mileage	541100	524	500	500	500
Economic Development	56				
Administration	7305				
Soil Conservation Service	576425	6,000	6,000	6,000	6,000
Economic Development	7410				
Regular Salaries and Wages Regular	512100	100,173	95,493	118,700	115,024
Emp Benefits FICA or Supplemental Retirement	515100	7,471	7,305	3,548	1,667
Deferred Compensation	515150	3,791	3,820	3,757	4,016
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	83	90
Emp Benefits Worker's Comp	515400	566	573	571	690
Unemployment Insurance	515550	70	70	53	57

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Advertising	521500		3,600	3,600	3,600
Telephone	524200	517		500	1,100
Professional Services	528000	857	15,000	15,000	15,000
Office Supplies	531000	8	1,500	1,500	1,500
Op Supplies Food and Clothing	532500		500	500	500
Op Supplies Fuel	532750			1,000	1,200
Travel Convention Seminar Registration	541400			100	200
Grants	576000	148,500	148,500	148,500	178,500
Parish Farm Agent	7420				
Telephone	524200	2,169	1,500	2,800	2,800
Maint Svcs (Contractual) Office machines	527700	345	375	1,200	1,200
Office Supplies	531000	4,278	2,005	2,005	2,005
Op Supplies Food and Clothing	532500		100	100	220
Travel Convention Seminar Registration	541400		2,000	2,000	2,000
County Agent	576410	36,000	36,000	36,000	36,000
Capital Outlay - Non-Assigned	5850				
District 1	4021				
Capital Outlay - Non-Assigned	560000				50,000
District 2	4022				
Capital Outlay - Non-Assigned	560000				50,000
District 3	4023				
Capital Outlay - Non-Assigned	560000				50,000
District 4	4024				
Capital Outlay - Non-Assigned	560000				50,000
District 5	4025				
Capital Outlay - Non-Assigned	560000				50,000
District 6	4026				
Capital Outlay - Non-Assigned	560000				50,000
District 7	4027				
Capital Outlay - Non-Assigned	560000				50,000
District 8	4028				
Capital Outlay - Non-Assigned	560000				50,000
District 9	4029				
Capital Outlay - Non-Assigned	560000				50,000
District 10	4030				
Capital Outlay - Non-Assigned	560000				50,000
District 11	4031				
Capital Outlay - Non-Assigned	560000				50,000
District 12	4032				
Capital Outlay - Non-Assigned	560000				50,000
District 13	4033				
Capital Outlay - Non-Assigned	560000				50,000
Capital Outlay - General Government	5851				
Legislative	4001				
Acquisition of Equipment	565000	9,842	5,000	80,000	10,000
President, Chairman, etc.	4305				
Acquisition of Equipment	565000	39,500	15,000	25,000	35,000
Marketing	4375				
Acquisition of Equipment	565000				15,000
Registrar of Voters	4405				

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Acquisition of Equipment	565000		5,000	30,000	30,000
Financial Administration	4505				
Acquisition of Equipment	565000		10,000	10,000	10,000
General Services (Other General Administration)	4600				
Acquisition of Equipment	565000			53,000	
Information Technology	4610				
Acquisition of Equipment	565000	31,625	125,000	60,000	125,000
Courthouse Screening/Security	5619				
Acquisition of Equipment	565000			12,000	
Courthouse	5622				
Acquisition of Equipment	565000	7,505		17,000	
Building and System	565200		50,000	200,000	50,000
Capital Outlay - Public Safety	5852				
Criminal Court Fund	4180				
Acquisition of Equipment	565000			20,000	
Fire Protection	5200				
Acquisition of Equipment	565000		800,000	271,500	
Fire Hydrants	5236				
Acquisition of Equipment	565000		15,000	15,000	15,000
Building Inspection	5410				
Acquisition of Equipment	565000		15,000	38,650	10,000
Capital Outlay - Public Works	5853				
Marinas	7100				
Infrastructure - other than buildings	563000	95,050		6,044	
Capital Outlay - Health and Welfare	5854				
Mosquito/Insect Control	6044				
Acquisition of Equipment	565000			15,100	20,000
Animal Control	6045				
Acquisition of Equipment	565000	15,820	5,000	5,000	80,000
Building and System	565200	47,458			
Animal Control- Best Friends Animal Society	6049				
Building & System	565200			20,000	
Programs for the Elderly	6115				
Acquisition of Equipment	565000		5,000	5,000	100,000
Building and System	565200			60,000	
General Assistance Social Services	6125				
Acquisition of Equipment	565000			10,000	
Capital Outlay - Culture & Recreation	5855				
Civic Center	7005				
Acquisition of Equipment	565000			146,000	50,000
Building and System	565200			250,000	500,000
Multipurpose Center	7045				
Acquisition of Equipment	565000				150,000
Building and System	565200				
Rifle Range	7055				
Acquisition of Equipment	56500			18,000	
North Iberville Community Center	7260				
Acquisition of Equipment	565000				50,000
Building and System	565200				75,000

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Transfers	63				
Transfers Out	7805				
Transfers	580000	8,701			
Transfers to the Office of Emergency Preparedness	580108	250,000	250,000	250,000	400,000
Transfer to Tourism Welcome Center Fund	580118	250,000	300,000	300,000	300,000
Transfers to the President's Council on Drug Abuse	580119	163,000	163,000	163,000	280,000
Transfers to the Parks and Recreation DSF	580235	263,868	265,385	165,385	100,000
Transfers to the Utility Department	580400	1,250,000	500,000	500,000	500,000
Total Expenditures		<u>20,450,733</u>	<u>20,474,931</u>	<u>22,101,905</u>	<u>23,373,043</u>
 Total Revenues VS Expenditures		4,265,154	1,468,898	1,481,498	834,468
Beginning Fund Balance		<u>14,559,095</u>	<u>17,087,901</u>	<u>18,824,249</u>	<u>20,305,747</u>
Ending Fund Balance		<u>\$ 18,824,249</u>	<u>\$ 18,556,799</u>	<u>\$ 20,305,747</u>	<u>\$ 21,140,215</u>

REVENUES

Finance Department:

Ad Valorem Taxes

The Assessor's Office provides the tax roll information. For the coming year, we are not expecting an increase in taxes.

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.

Video Poker

We have projected video poker revenue to be \$185,000 for 2025.

Sports Gaming

We have budgeted revenue of \$35,000 in this category.

Occupational and Professional License

Iberville Parish collects Occupational License fees from all companies doing business in Iberville Parish. We have budgeted revenue of \$450,000 in this category.

Severance Tax on Oil and Gas

Iberville Parish has the potential to collect \$652,500 on all oil, gas and timber severed from Iberville Parish. Because of a formula that caps this revenue, we only expect to collect \$652,500 for 2025. 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 decrease to \$3,000 for 2025.

Criminal Court Fund

At the end of each year, one-half of the surplus in this fund is remitted to the parish general fund by law (LRS 15:571.11).

Refund of Expenditures

Iberville Parish processes payroll on behalf of the Iberville Sales Tax Department. The Sales Tax Department reimburses the parish on a monthly basis. Those reimbursements are deposited within this account code.

Insurance Fees:

Insurance Fees:

Fees collected by individual funds to cover deductibles in case of health insurance, vehicle, general liability and property insurance losses.

Utility/Gas Office

Refund of Expenditures

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

Animal Control:

Local Intergovernmental Revenues

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

North Iberville Community Center/Civic 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

\$20,000 has been budgeted in 2025 for reapportionment of Iberville Parish.

Travel Convention Seminar Registration

\$70,000 has been approved in 2025 for councilmember seminar registration, meals, travel, mileage reimbursement and lodging. Each council member 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.

Community Event

\$10,000 has been budgeted for Iberville Parish Council to host the 2025 Police Jury Association of Louisiana Region Meeting.

Capital Outlay

\$10,000 has been budgeted to replace outdated furniture for the council clerk's office and the council room.

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 2025 for administration seminar registration, meals and lodging.

Marketing

Salary

Marketing director position was hired in 2024. In 2025 we budgeted for this position to be charged to its own cost code.

Advertising

\$17,000 is budgeted for Parish Advertising.

Professional Services

\$35,000 budgeted for services that include but are not limited to direct mailing, outsource photographing, and outsource graphic services.

Capital Outlay

\$15,000 budgeted to replace camera equipment.

Registrar of Voters:

Election Expenses

The election expense for 2025 is based on a possibility of four elections. The election dates are as follows: March 20- Municipal Primary; April 24-Municipal General; October 9 -Open Primary/Orleans Municipal Parochial Primary; Nov 13 –Open General/Orleans Municipal Parochial General.

Office Supplies

In 2025 the Parish will be setting up an early voting site in East Iberville and Maringouin. This will be the first time having these early voting sites therefore supplies are needed to ensure these sites will run efficiently. \$25,000 will be budgeted during 2025 for Office Supplies.

Capital Outlay

\$30,000 will be budgeted for equipment that will be needed for early voting sites.

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 Services:

Restructure of the Parish Organizational Chart removes the General Service Director position.

Planning and Development:

Professional Service

\$100,000 has be budget in Professional Service for the Parish Zoning Master Plan.

Information Technology:

Telephone

\$60,000 is budgeted for 2025 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

\$100,000 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

\$4,865,000 has been budgeted for Health Insurance, Property, General Liability, Workman's Compensation and Auto Insurance for 2025.

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 2025 for the purchase of the chemical related to mosquito spraying.

Capital Outlay

\$20,000 has been budgeted for the purchase of a spray unit for the vehicle.

Animal Control:

Professional Service

\$90,000 has been budgeted for professional services. We anticipate an increase in spay/neutering, microchipping, and other medical services in 2025.

Op Supplies Medical, Drugs

\$40,000 budget for medical supplies.

Capital Outlay

\$80,000 budget for a replacement animal transport van.

TEFAP Commodities Program: This program no longer receives any state or federal operating funds. \$25,000 was budgeted in 2025 for the distribution of commodities.

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

Regular Salaries and Wages

This line item authorizes funding for all positions as required by the Council on Aging's federal and state funding sources at a funding level of \$530,578 including benefits for 2025.

Capital Outlay

\$100,000 budgeted for the purchase of a food transport van and a 12-passenger van.

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 2025 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 \$178,500 for 2025.

Capital Outlay

Courthouse

\$50,000 will be budgeted in 2025 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.

Civic Center

300,000 budgeted for building modifications and equipment at the Carl F Grant Civic Center.

North Iberville Community Center

\$50,000 to purchase equipment for the North Iberville Community Center

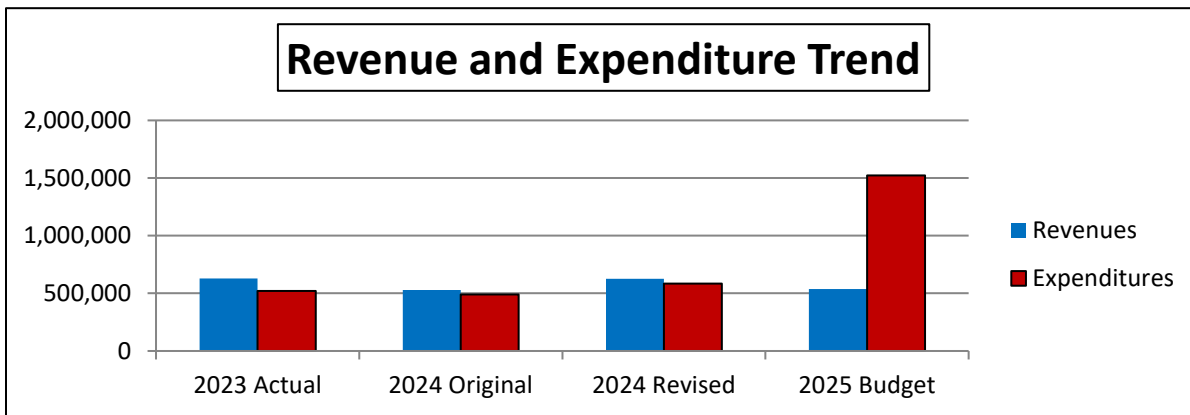
\$75,000 budgeted to install a monument in front of the North Iberville Community Center

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:

- ❖ Upgrade outdated equipment
- ❖ Continue providing training for members
- ❖ Increase public access to fire hydrants

OBJECTIVES:

- ❖ Implement plan to replace outdated firefighting equipment and engines over the next five years to enhance operational efficiency and increase PIAL ratings.
- ❖ Implement a training program for all personnel, ensuring 100% of staff complete required certifications.
- ❖ Installing fire hydrants in rural areas that now have residences by end of the fiscal year.

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		

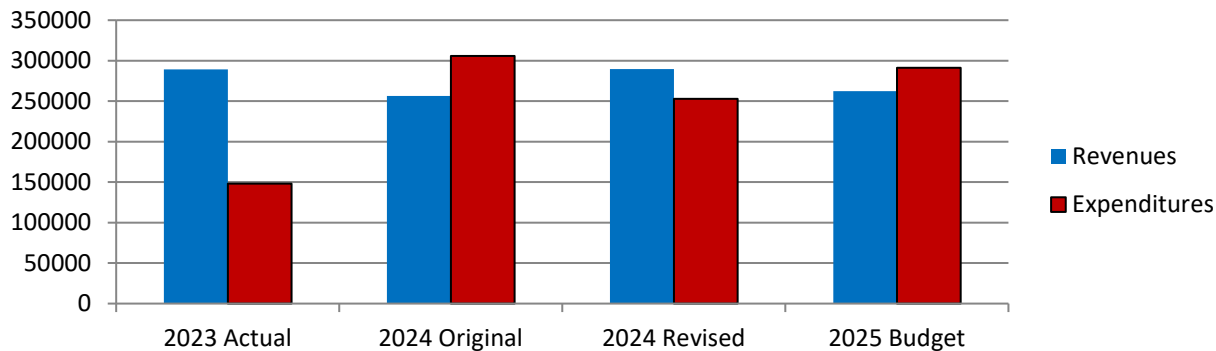
- ❖ Fire Department PIAL rating in 2017 for Bayou Sorrel Fire Department was 7 and Bayou Pigeon was an 8. The stations received a rating again in 2022 and received an 8. We would like to see the rating number decrease.

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:

- ❖ Increase volunteer members and part time workers.
- ❖ Upgrade communication system

OBJECTIVES:

- ❖ Develop a recruitment campaign aiming to increase firefighter numbers by 10% within the next year
- ❖ Complete radio programming upgrade by having all necessary programming switch over to 700mhz by the end of the fiscal year.

ACCOMPLISHMENTS:

- ❖ Replaced outdated and worn portable radios.
- ❖ Purchased new gear for firefighter.

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		

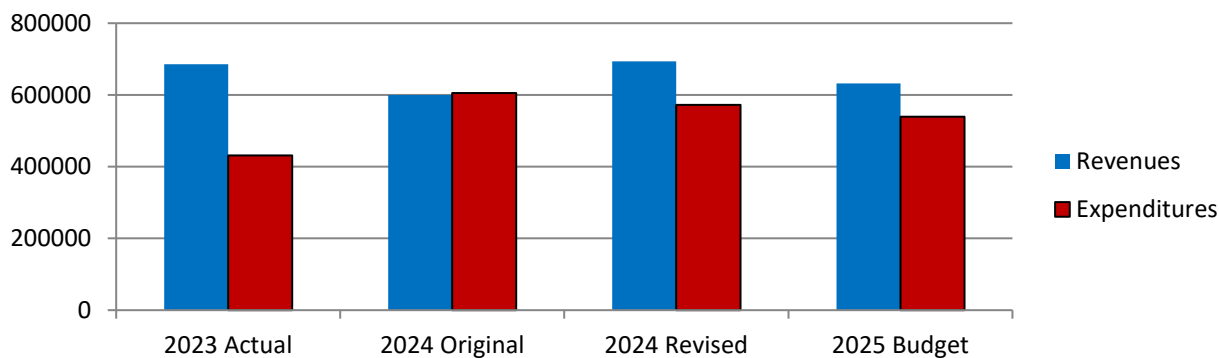
- ❖ Bayou Goula Fire Department received a PIAL of 5 in 2017. The station was rated again in 2022 and received a rating of 4. We would like to continue seeing a decrease.

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:

- ❖ Replace outdated equipment
- ❖ Continue training volunteers and getting volunteers certified.
- ❖ Obtain land for a training facility

OBJECTIVES:

- ❖ Implement plan to replace outdated firefighting equipment over the next three years to enhance operational efficiency and increase PIAL ratings.
- ❖ Implement a training program for all personnel, ensuring 100% of staff complete required certifications.
- ❖ Work with local industry to get land donated.

ACCOMPLISHMENTS:

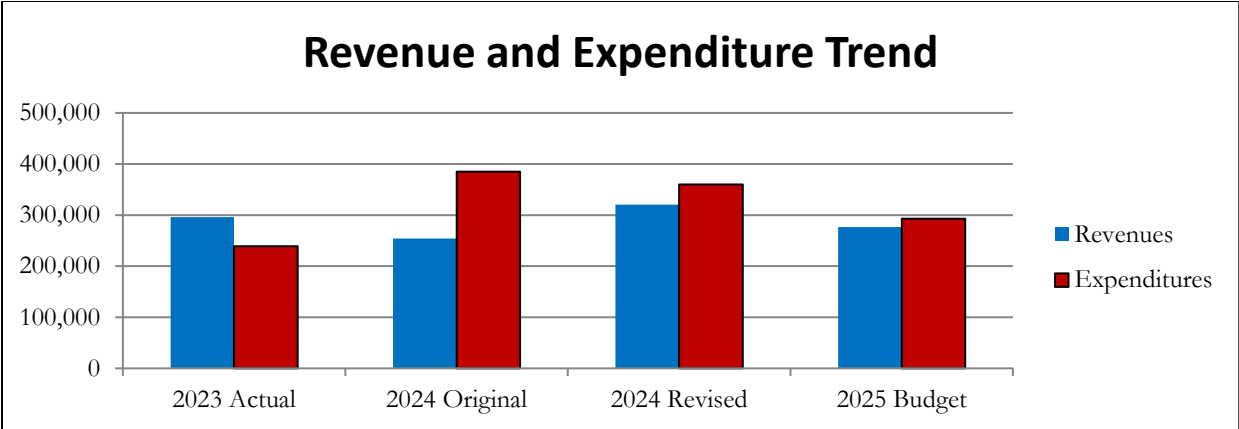
- ❖ Acquired new volunteers and made more training available.

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.



GOALS:

- ❖ Increase volunteer members and part time workers.
- ❖ Upgrade commuincation system
- ❖ Upgrade equipment

OBJECTIVES:

- ❖ Develop a recruitment campaign aiming to increase firefighter numbers by 10% within the next year
- ❖ Complete radio programming upgrade by having all necessary programming swith over to 700mnz by the end of the fiscal year.
- ❖ Purchase new self-contained breathing apparatuses (SCBA) by the end of the fiscal year to enhance operational efficiency and safety.

ACCOMPLISHMENTS:

- ❖ Replaced outdated and worn portable radios.
- ❖ Purchased new gear for firefighter.
- ❖ Received \$25,000 grant from the state ACT 397 to do upgrades at the training center.

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		

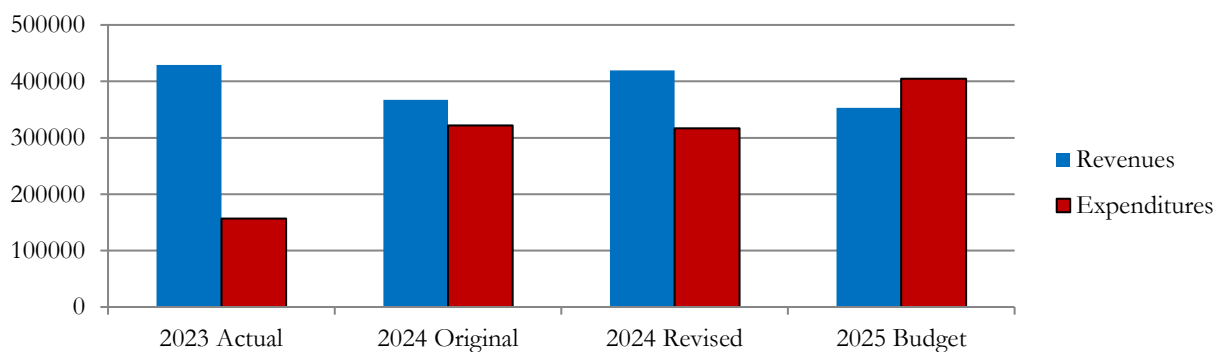
- ❖ In 2022 White Castle Fire Department received a PIAL of 4 in City Limits and a rating of 7 out city limits.

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:

- ❖ Upgrade outdated equipment
- ❖ Increase volunteer members and part time workers.
- ❖ Improve file and record keeping

OBJECTIVES:

- ❖ Implement plan to replace outdated firefighting equipment over the next three years to enhance operational efficiency and increase PIAL ratings.
- ❖ Develop a recruitment campaign aiming to increase firefighter numbers by 10% within the next year
- ❖ Develop standardized protocols for file management, including naming conventions, filing structures, and document retention policies.

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.

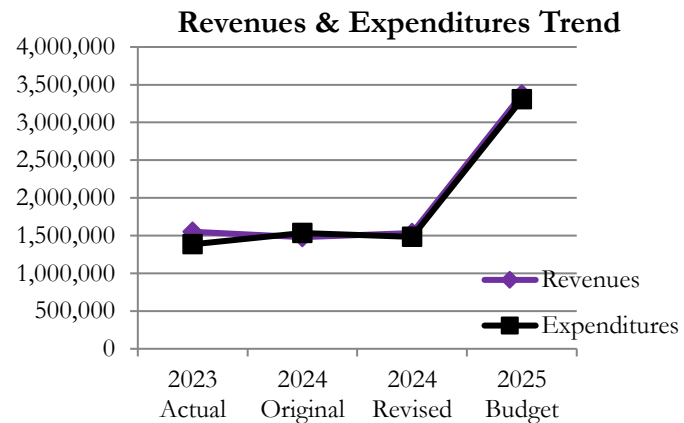
Office of Emergency Preparedness/911

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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	635,188	664,911	696,866	833,283
Employee Benefits	167,876	167,250	189,982	217,493
Supplies	12,978	25,050	24,050	24,050
Services	91,861	110,100	121,330	114,930
Other	404,077	419,276	196,689	206,805
Capital Outlay	73,218	147,000	256,000	1,909,970
Total Expenditures	1,385,198	1,533,587	1,484,917	3,306,531



GOALS:

- ❖ Strengthen Emergency response Coordination
- ❖ Upgrade EOC Building
- ❖ Develop comprehensive emergency plans

Objectives:

- ❖ Improve coordination by establishing regular training exercises and drills with local emergency responders to improve coordination. Conduct at least one full exercise a year.
- ❖ Discuss with Administration the needed upgrades and come up with a plan to execute upgrades.
- ❖ Review and update Iberville Parish's emergency response plan every two years to ensure it reflect current best practices.

ACCOMPLISHMENTS:

- ❖ Separated EOC/911 server from the courthouse

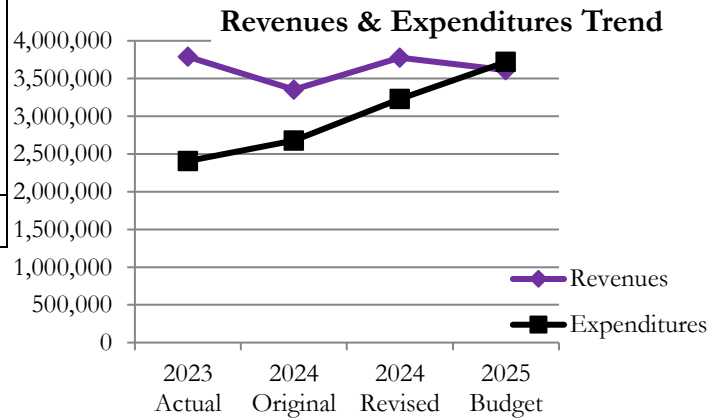
PERFORMANCE INDICATORS	2023 ACTUAL	2024 PROJECTED	2025 TARGET
Number of Incoming Calls handled by Dispatchers	17,910	20,088	25,000
Number of Outgoing Calls handled by Dispatchers	12,796	15,045	13,000
Number of Abandoned Calls	2,321	2,118	2,118

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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	834,400	873,596	888,450	970,529
Employee Benefits	225,639	243,701	264,971	267,753
Supplies	72,251	81,200	118,300	115,500
Services	68,727	31,500	92,150	86,600
Other	980,605	1,046,073	1,236,597	1,278,808
Capital Outlay	224,560	400,000	626,800	1,000,000
Total Expenditures	2,406,182	2,676,070	3,227,268	3,719,190



GOALS:

- ❖ Add more adult programs
- ❖ Encourage regular physical activity among all age groups to combat health issues like obesity and sedentary lifestyles.
- ❖ Improve parks and facilities

OBJECTIVES:

- ❖ Add adult programs now that the new multipurpose sports complex is completed by starting construction of pickle ball courts. Have a pickle ball program by the end of the fiscal year.
- ❖ Implement quarterly community wide fitness challenges or competitions to motivate residents to be active.
- ❖ Improve parks and facilities by renovating pavilions, adding restroom, and keeping ground maintained. In 2025 start the planning and bidding for the pavilion renovation project at Maringouin Park. Also in 2025 start the planning and bidding for building restrooms at parks that currently only has port-o-pots.

ACCOMPLISHMENTS:

- ❖ Expanded parish football league throughout the parish.
- ❖ Started an Adult Co-ed softball program in 2024.

PERFORMANCE INDICATORS	2023 ACTUAL	2024 PROJECTED	2025 TARGET
Number of participants in all programs (percentage increase)	22.73%	23.3%	25%
Recreation Programs	12	14	15

Department of Public Works

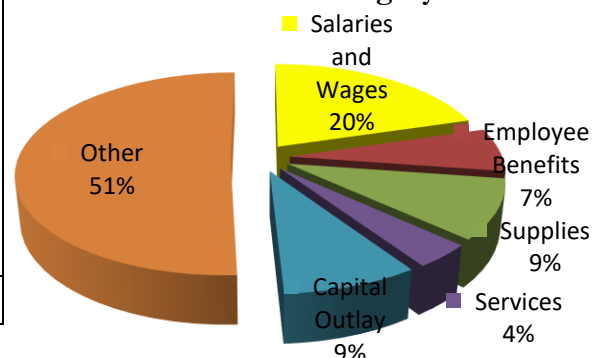
The Public Works Department (commonly called the Parish Maintenance Facility) develops and maintains a master plan for the improvement of drainage, roads, streets, and infrastructure. The Parish President assigns the position of Director of this department. The Director provides updates on activities 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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	2,213,114	1,974,731	2,687,384	3,171,014
Employee Benefits	768,819	754,893	992,039	1,075,254
Supplies	1,630,883	1,398,300	1,469,300	1,474,500
Services	847,134	582,950	600,110	586,950
Other	823,690	1,238,626	1,498,830	1,351,400
Capital Outlay	3,944,452	3,750,000	2,500,000	7,900,000
Total Expenditures	10,228,092	9,699,500	9,747,663	15,559,118

2025 Budgeted Expenditures by Category



GOALS:

- ❖ Maintain roads and bridges to provide reliable infrastructure to citizens and businesses.
- ❖ Enhance the safety of drainage systems to minimize flooding.

OBJECTIVES:

- ❖ Started a roadway improvement project that identifies roads around the parish that need patching. Roadway improvement project is expected to be completed by the end of the fiscal year.
- ❖ Develop and implement a strategic plan to continue providing parish-wide drainage upgrades based on community needs and funding.

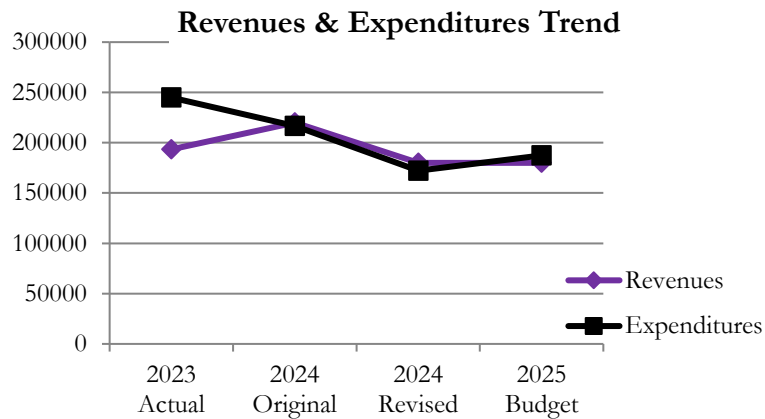
ACCOMPLISHMENTS:

- ❖ Bought several pieces of capital equipment to aid in the maintenance of roads.

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	2023 Actual	2024 Original	2023 Revised	2024 Budget
Salaries and Wages	75,379	56,750	51,522	73,832
Employee Benefits	15,599	14,722	15,308	17,071
Supplies	16,595	11,500	11,500	11,500
Services	93,115	88,650	40,350	40,350
Other	44,165	43,050	53,550	44,550
Capital Outlay				
Total Expenditures	244,853	215,672	172,230	187,303

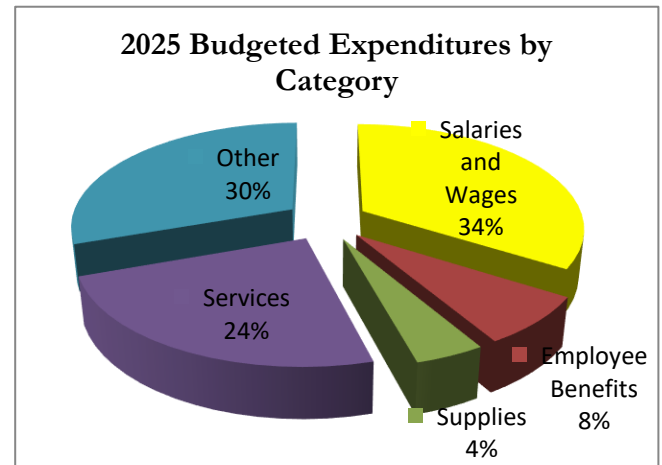


Office of Tourism

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	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	178,880	223,270	145,286	163,317
Employee Benefits	45,350	63,863	39,939	36,070
Supplies	8,680	19,800	19,800	20,650
Services	84,514	101,750	113,694	114,894
Other	129,086	139,795	145,055	146,200
Capital Outlay			78,858	
Total Expenditures	446,510	548,478	542,632	481,131



GOALS:

- ❖ Increase awareness of Iberville Parish as a travel destination.

OBJECTIVES:

- ❖ Develop and implement targeted marketing campaigns, including social media, website, and travel brochures.
- ❖ Enhance digital design and interactive marketing efforts by developing online advertising concepts, social media tactics and interactive concepts.
- ❖ Organize and promote events that attract visitors and showcase the developmental themes of culture/history, outdoor recreation and rural tourism.

PERFORMANCE INDICATORS	2023 ACTUAL	2024 PROJECTED	2025 TARGET
Number of visitors at the Welcome Center (Percentage Increase)	-15.99%	-13.86%	25%

There was a decrease in the number of visitors the welcome center received in 2023. We are expecting another decrease in 2024 because of renovations the welcome center building is receiving. In 2025 we believe the newly renovated welcome center will attract more people.

Number of Employees	2022	2023	2024
	6	6	6

Behavioral Health

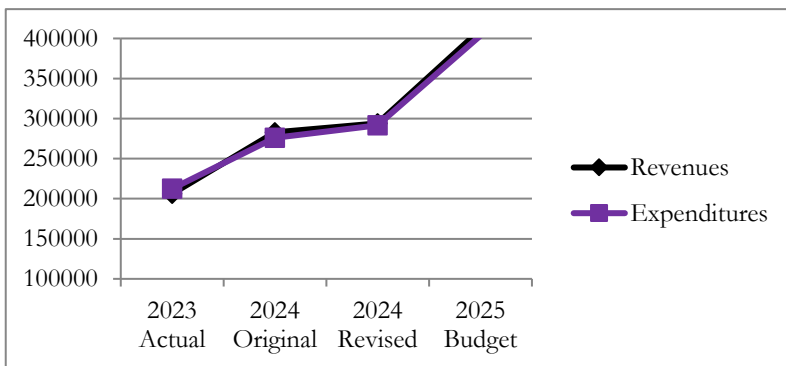
Iberville Parish Behavioral Health has provided assessment, prevention, education, referral, and outpatient behavioral health treatment services to individuals with problems arising from chemical abuse and addiction for over 25 years. The clinic offers outpatient virtual and in-person services to meet the needs of Iberville Parish residents age 18 and over, including group and individual therapy. The clinic offers recommendations for probation and parole agencies and referrals to appropriate detoxification and inpatient services as needed as well as provide therapeutic services and urine drug screens for the 18th JDC Drug Court Program.

Behavioral Health is funded through the generosity of the Iberville Parish Council and state contracts. Currently, Iberville Parish Behavioral Health Center does not bill public or private insurance agencies.

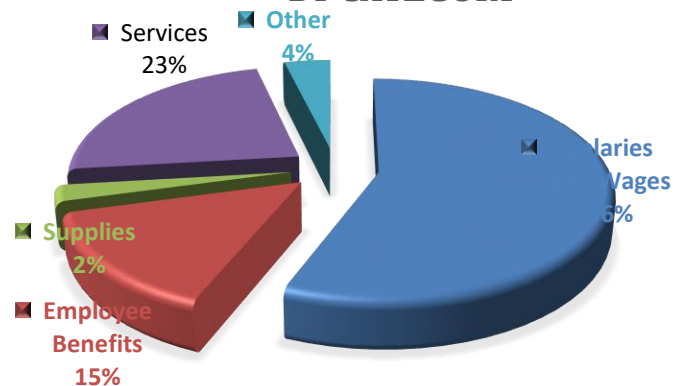
Funding & Fees: Grants from the Iberville Parish Council and the Capital Area Human Services District, the 18th Judicial District Court, Plaquemine City Court and client fees fund the Behavioral Health Center. Less than 30% of the total funding of IPBHC comes from the taxes of Iberville residents. The 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 IPBHC.

Expenditures by Category	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	126,459	134,249	136,437	226,741
Employee Benefits	20,494	29,877	30,026	58,907
Supplies	1,334	9,600	9,600	9,600
Services	52,208	87,000	93,000	93,000
Other	12,064	15,300	13,600	15,400
Capital Outlay			9,000	
Total Expenditures	212,559	276,026	291,633	403,648

Revenues and Expenditures Trend



2025 BUDGETED EXPENDITURES BY CATEGORY



Behavioral Health

GOALS:

- ❖ Foster a culture of recovery that supports individuals in their journey toward mental wellness and substance use recovery.
- ❖ Provide quality behavioral health services that meet the diverse needs of the community.

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	2023	2024	2025
	3	3	4

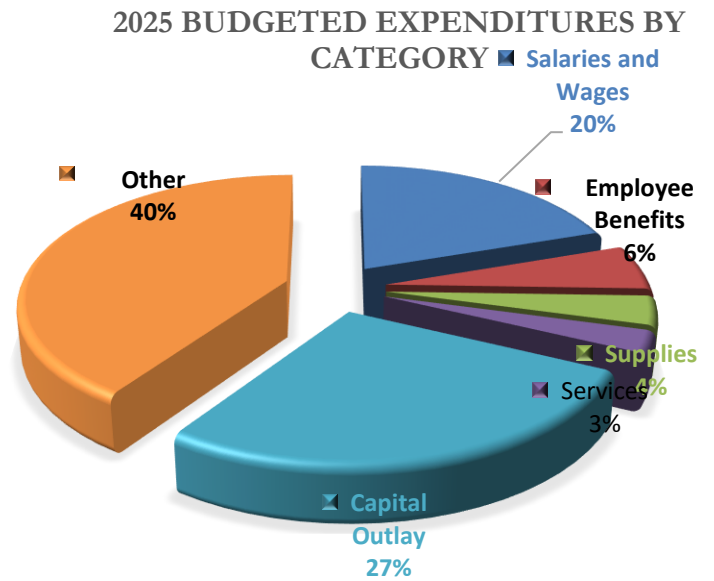
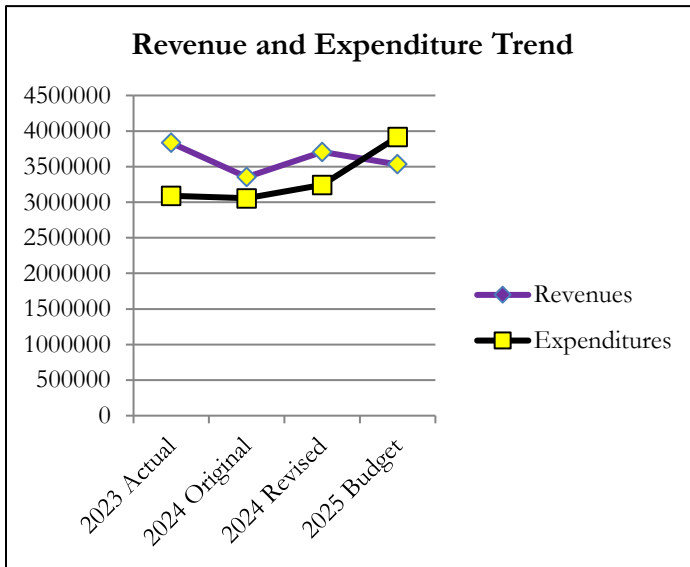
Public Building Maintenance

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>2023 Actual</i>	<i>2024 Original</i>	<i>2024 Revised</i>	<i>2025 Budget</i>
Salaries and Wages	744,611	740,257	709,092	775,141
Employee Benefits	222,285	239,805	226,970	223,777
Supplies	139,762	141,550	150,100	144,650
Services	112,797	115,733	117,855	109,720
Other	1,608,913	1,448,739	1,516,080	1,583,440
Capital Outlay	261,691	370,000	521,000	1,080,000
Total Expenditures	3,090,059	3,056,084	3,241,097	3,916,728

Public Building Maintenance



GOALS:

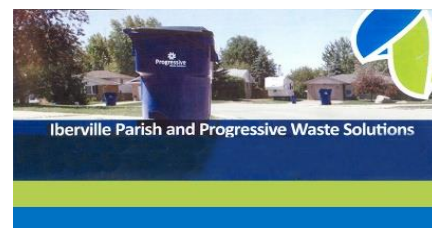
- ❖ Provide well maintained, accessible public buildings that meet the needs of the community
- ❖ Improve energy efficiency among all parish buildings.
- ❖ Reduce emergency repairs

OBJECTIVES:

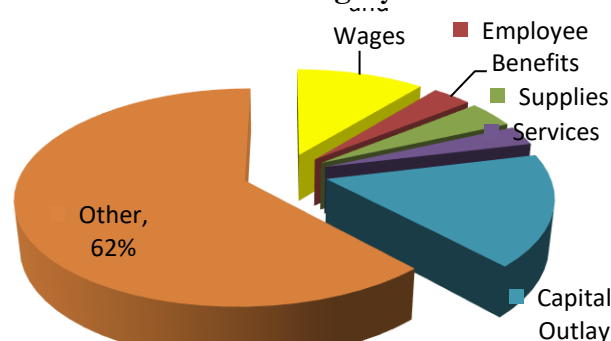
- ❖ Continue to extend the useful lives of the parish buildings by allocating funds to improve our aging buildings and modernize them with all the amenities of modern day construction.
- ❖ Explore and implement energy efficient upgrades and environmentally friendly materials in maintenance activities.
- ❖ Adhere to a regular maintenance schedule for all building systems.

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 ensure that the needs of all residents are met. Parish-wide sales tax revenues fund this department.



2025 Budgeted Expenditures by Category



Expenditures by Category	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	505,656	372,944	707,488	631,731
Employee Benefits	141,455	117,484	221,754	197,614
Supplies	250,198	236,100	236,100	236,600
Services	279,090	177,300	183,600	172,000
Other	3,123,642	3,601,667	3,810,567	3,827,040
Capital Outlay	213,500	250,000	250,000	980,000
Total Expenditures	4,513,541	4,755,495	5,409,504	6,044,985

GOALS:

- ❖ Educate and involve the community in sustainable waste management practice.
- ❖ Improve customer services by keeping them inform.
- ❖ Treat, recover, or dispose of solid waste in a manner that is consistent with the applicable state, federal and local laws

OBJECTIVES:

- ❖ Organize semiannual community clean up events and recycling drives to engage residents and promote sustainable practices. To assist low-income parish residents with utility bills and housing.
- ❖ Mail out brochures to residents every year updating them on dump and recycle sites availability and informing them on other things dealing with the Solid Waste department.
- ❖ Provide annual training for staff on compliance with waste management to ensure best practices are followed.

PERFORMANCE INDICATORS Measure Operational Efficiency	Benchmark	2023 ACTUAL	2024 PROJECTED	2025 TARGET
To minimize garbage collection problems within the Parish by holding the garbage collection provider accountable for services rendered in the area. A: number of complaints by residents regarding service	≤250	354	350	250

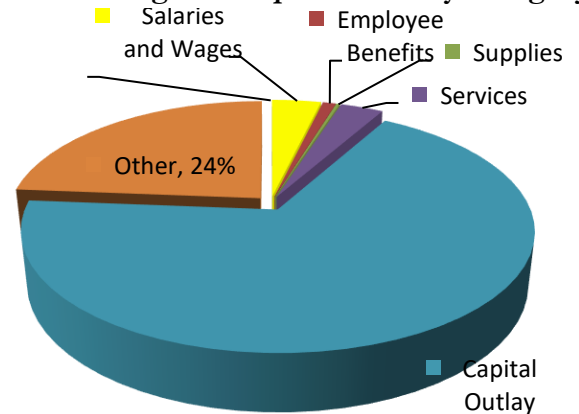
Number of Employees	2023	2024	2025
	8	9	8

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).

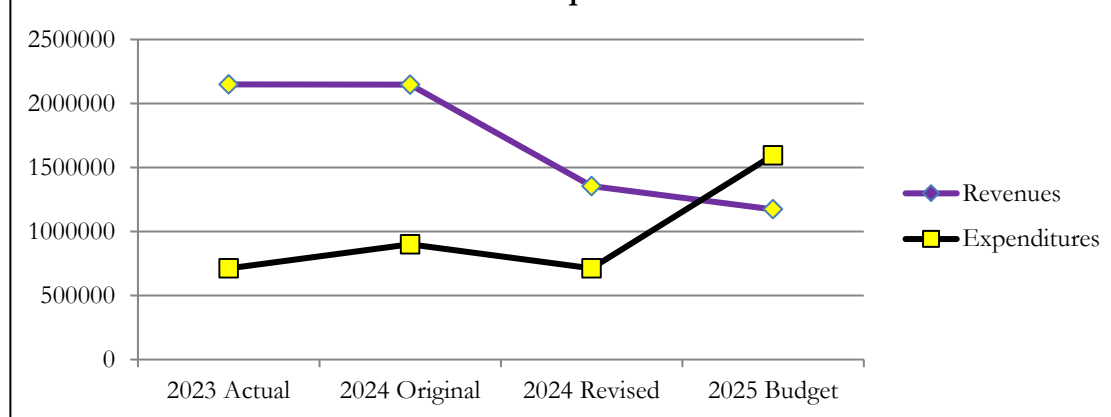


2025 Budgeted Expenditures by Category



Expenditures by Category	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	61,078	53,040	52,575	59,446
Employee Benefits	13,901	13,686	18,967	15,812
Supplies	2,001	4,300	4,300	4,300
Services	132,802	31,800	51,300	52,000
Other	443,696	596,500	463,300	379,000
Capital Outlay	58,550	200,000	123,000	1,085,000
Total Expenditures	712,028	899,326	713,442	1,595,588

Revenue and Expenditure Trend

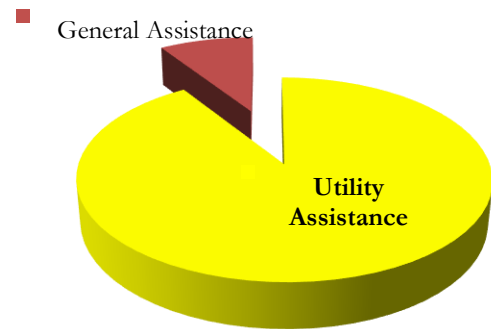


CSBG

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>2023 Actual</i>	<i>2024 Original</i>	<i>2024 Revised</i>	<i>2025 Budget</i>
Utility Assistance	111,942	100,000	100,000	100,000
General Assistance	299	8,000	10,000	10,000
Other	0	2,000	0	0
Total Expenditures	112,241	110,000	110,000	110,000

2025 Budgeted Expenditures by Category



GOALS:

- ❖ Provide resources and support to help low-income individuals and families meet their basic needs.

OBJECTIVES:

- ❖ Utilize funds provided by LA Workforce Commission for employment assistance.
- ❖ Increase awareness of available services by doing community outreach events, increase the number of commodity boxes distributed to parish residents by 3% a year.

PERFORMANCE INDICATORS	2023 ACTUAL	2024 PROJECTED	2025 TARGET
To assist low-income residents of the parish with utilities, housing, medication, food vouchers, and employment services.			
A. # of CSBG clients assisted (percentage increase)	7.79%	10%	10%
B. # of LIHEAP clients assisted (percentage increase)	15%	15%	15%
C. # of commodities distributed per month	698	768	845

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Fire Department-107
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Sales Taxes	1102				
Fire Protection	5200				
General Sales and Use	412000	\$ 265,792	\$ 225,000	\$ 265,000	\$ 250,000
IGR Operating Public Safety	1352				
Fire Protection	5200				
Insurance Tax	433540	6,474	7,527	6,612	6,750
FEES - Public Safety	1452				
Fire Protection	5200				
FEES FOR SERVICES - OTHER CUSTOMERS	444088		9,000		
Use of Money and Property	16				
Fire Protection	5200				
Interest Earnings	461000	16,982	15,000	18,000	5,500
Total Revenues		<u>289,248</u>	<u>256,527</u>	<u>289,612</u>	<u>262,250</u>
Expenditures					
Public Safety	52				
Fire Protection	5200				
Regular Salaries and Wages Regular	512100	30,282	40,000	40,910	43,270
Emp Benefits FICA or Supplemental Retirement	515100	2,317	3,060	2,582	1,655
Emp Benefits Worker's Comp	515400	9,219	12,264	9,747	12,172
Unemployment Insurance	515550	167	70	290	199
Publication of Legal Notices	521100		220	220	220
Subscriptions - Information Technology	521300	142	3,300	8,300	8,300
Membership Dues	521400	1,913	3,000	3,000	3,000
Communications	524000	22,100	15,000	3,500	4,000
Telephone	524200	5,105	3,700	3,700	3,700
Monitoring Services	524500	2,597	1,375	2,500	2,500
Maintenance of Autos, Trucks, Machinery &	526400	20,467	25,000	30,000	25,000
Maintenance Services (Contractual)	527000		3,000	3,000	3,000
Professional Services	528000		1,500	4,000	2,000
Professional Svcs Accounting, Auditing,	528500	352	1,000	350	500
Insurance and Surety Bonds	529000	3,171	2,280	2,464	3,400
Insurance Auto Coverage	529300	7,808	17,200	2,700	2,800
Liability Insurance	529400	6,759	7,234	5,253	7,300
Op Supplies Operating Supplies	532000	1,768	10,000	2,500	2,500
Op Supplies Medical, Drugs	532200	1,380	3,500	3,500	3,500
Op supplies Janitorial	532420				500
Op Supplies Food and Clothing	532500	7,706	15,000	15,000	15,000
Op Supplies Maintenance of Buildings & Grounds	532600		8,000		
Op Supplies Vehicle and Equipment	532700	608	11,000	2,500	2,500
Op Supplies - Fuel	532750	3,451	4,000	4,000	4,000
Small Tools and Equipment	534000		7,700	7,700	7,700
Travel Convention, Seminar Reg.	541400		1,200	1,200	1,200

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Fire Department-107
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Training, Staff Development	541405		8,000	8,000	2,000
Bayou Goula FD-Main (56700 CPL Herman Brown	5246				
Utilities Electrical Light & Power	523100	3,123	4,000	4,000	4,000
Utilities Gas	523200	774	1,500	1,500	1,500
Utilities Water	523300	287	600	600	600
Utilities Sewer	523400	176	600	600	600
Telephone	524200	1,240	2,600	2,500	2,500
Maintenance Grounds	526100	1,815	2,500	2,500	2,500
Maintenance Buildings	526200	4,024	50,000	20,000	60,000
Maint Srvs (Contractual) Pest Control	527400	1,050	1,400	1,400	1,600
Professional Services	528000	3,776	2,500	2,500	2,500
Op Supplies Maintenance of Buildings & Grounds	532600	24	3,000	4,000	5,000
White Castle FD-Training Center (36795 Fifty Foot, WC)	5271				
Maintenance Grounds	526100	2,710	4,500	6,000	6,000
Maintenance Buildings	526200	1,981	10,000	8,500	8,500
Op Supplies Maintenance of Buildings & Grounds	532600			4,000	4,000
Capital Outlay - Public Safety	5852				
Fire Protection	5200				
Acquisition of Equipment	565000	-	15,000	28,000	30,000
Total Expenditures		<u>148,292</u>	<u>305,803</u>	<u>253,016</u>	<u>291,216</u>
Total Revenues VS Expenditures		140,956	(49,276)	36,596	(28,966)
Beginning Fund Balance		<u>400,812</u>	<u>425,072</u>	<u>541,768</u>	<u>578,364</u>
Ending Fund Balance		<u>\$ 541,768</u>	<u>\$ 375,796</u>	<u>\$ 578,364</u>	<u>\$ 549,398</u>

Iberville Parish Council
Plaquemine, Louisiana
Office of Emergency Preparedness-108
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
IGR Operating -Capital Outlay - Public Safety	1302				
EMPG/SHSP	5507				
Federal Grants	431000	\$ 67,632	\$ -	\$ 9,802	\$ 84,970
IGR Operating Public Safety	1352				
Office of Emergency Preparedness	5505				
Federal Grants	431000	908			1,350,000
State Grants	433300	1,189		1,425	
General Government - Local Gov. Grant	434510	101,529	104,575	104,575	332,712
Miscellaneous Revenues	17				
Office of Emergency Preparedness	5505				
Gifts and Donations	473000			1,500	
Refund of Expenditures	492000			1,100	
Transfers In	18				
Office of Emergency Preparedness	5505				
Transfers from the General Fund	485001	250,000	250,000	250,000	400,000
Total Revenues		421,258	354,575	368,402	2,167,682
Expenditures					
Public Safety	52				
Office of Emergency Preparedness	5505				
Regular Salaries and Wages Regular	512100	85,965	80,018	101,565	98,550
Emp Benefits FICA or Supplemental Retirement	515100	1,267	1,160	1,494	1,429
Deferred Compensation	515150	3,271	3,201	3,680	3,700
Emp Benefits Retirement Cont.	515200	9,403	9,202	10,535	11,333
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	91	90
Emp Benefits Worker's Comp	515400	491	480	550	591
Unemployment Insurance	515550	70	70	60	57
Subscriptions - Information Technology	521300		55	55	55
Membership Dues	521400	250	250	250	250
Postage and Box Rent	524100	7	150	150	150
Telephone	524200	8,444	7,500	7,500	7,500
Monitoring Services	524500	215		230	230
Professional Services	528000			2,000	2,000
Miscellaneous Contractual Service	528900	4,564	6,500	6,500	6,500
Insurance and Surety Bonds	529000	4,762	5,021	10,300	14,500
Office Supplies	531000	5,798	10,000	9,000	9,000
Op Supplies - Janitorial	532420	2,281	2,500	2,500	2,500
Op Supplies Food and Clothing	532500		1,000	1,000	1,000
Miscellaneous	539900			50,479	
Travel Transportation, Mileage	541100		2,000	2,000	2,000
Travel Convention, Seminar Regist.	541400		1,000	1,000	1,000
Communications	565800	2,317	2,500	2,500	2,500
OEP - Mapping	5506				

Iberville Parish Council
Plaquemine, Louisiana
Office of Emergency Preparedness-108
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Regular Salaries and Wages Regular	512100	53,738	52,000	35,302	76,856
Regular Salaries and Wages Overtime	512200	1,995		605	
Emp Benefits FICA or Supplemental Retirement	515100	782	754	512	1,114
Emp Benefits Retirement Contributions	515200	6,409	5,980	4,130	8,838
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	334	312	216	461
Unemployment Insurance	515550	70	70	58	57
Professional Services	528000			1,000	500
Miscellaneous Contractual Service	528900	3,000	3,000	4,000	4,000
Office Supplies	531000		1,000	1,000	1,000
Capital Outlay - Public Safety	5852				
Office of Emergency Preparedness	5505				
Acquisition of Equipment	565000		60,000	60,000	1,800,000
Building and System	565200			66,000	
EMPG/SHSP	5507				
Acquisition of Equipment	565000	<u>59,733</u>	<u>62,000</u>	<u>105,000</u>	<u>84,970</u>
Total Expenditures		<u>269,746</u>	<u>332,303</u>	<u>505,752</u>	<u>2,157,221</u>
Total Revenues VS Expenditures		151,512	22,272	(137,350)	10,461
Beginning Fund Balance		<u>416,300</u>	<u>492,470</u>	<u>567,812</u>	<u>430,462</u>
Ending Fund Balance		<u>\$ 567,812</u>	<u>\$ 514,742</u>	<u>\$ 430,462</u>	<u>\$ 440,923</u>

Iberville Parish Council

Plaquemine, Louisiana

Drainage - 111

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Property Taxes	1101				
Drainage and Flood Control	5800				
Ad Valorem Taxes	411000	\$ 5,501,635	\$ 5,250,000	\$ 5,750,000	\$ 5,750,000
IGR- Capital Outlay- Public Works	1303				
Drainage and Flood Control	5800				
State Grants-Public Works	433033	300,000			
General Government - Local Gov. Grant	434510				750,000
IGR Operating - Public Works	1353				
Drainage and Flood Control	5800				
Federal Grants	431000	520,910		149,170	
State Shared Revenue	433350	48,378	52,000	52,000	52,000
Use of Money and Property	16				
Drainage and Flood Control	5800				
Interest Earnings	461000	162,139	140,000	265,000	79,000
Sale of Fixed Assets	24				
Drainage and Flood Control	5800				
Proceeds from sale of assets	491200	56,335	-	39,912	-
Total Revenues		<u>6,589,397</u>	<u>5,442,000</u>	<u>6,256,082</u>	<u>6,631,000</u>
Expenditures					
Public Works	53				
Administration	5805				
Regular Salaries and Wages Regular	512100	176,753	177,951	147,905	194,892
Regular Salaries and Wages Overtime	512200				
Emp Benefits FICA or Supplemental Retirement	515100	2,751	2,519	2,071	2,351
Deferred Compensation	515150	15,790	15,790	11,075	9,589
Emp Benefits Retirement Contributions	515200	20,327	20,507	14,406	22,455
Emp Benefits - health Insurance	515300	10,800	10,800	10,800	14,400
Employee Benefits - Life & Disability	515310	135	135	98	180
Emp Benefits Worker's Comp	515400	18,650	18,982	14,860	12,334
Unemployment Insurance	515550	105	105	92	114
Professional Service	528000			1,000	1,000
Storm Drainage	5810				
Regular Salaries and Wages Regular	512100	793,041	800,807	1,145,711	1,352,568
Regular Salaries and Wages Overtime	512200	141,134		105,194	110,000
Other Salaries and Wages Student	513100	6,701		600	
Emp Benefits FICA or Supplemental Retirement	515100	18,902	16,671	32,002	29,431
Deferred Compensation	515150	25,261	45,534	46,346	46,932
Emp Benefits Retirement Contributions	515200	96,641	82,378	156,033	136,451
Emp Benefits - health Insurance	515300	66,989	64,800	90,302	111,600
Employee Benefits - Life & Disability	515310	1,363	1,440	1,440	1,935
Emp Benefits Worker's Comp	515400	104,053	106,675	141,215	169,894
Unemployment Insurance	515550	1,335	1,156	1,387	1,444

Iberville Parish Council

Plaquemine, Louisiana

Drainage - 111

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Publication-of Legal-Notices	521100	1,659	1,500	1,500	1,500
Membership Dues	521400		100	100	100
Utilities	523000	4,083	4,500	4,500	4,500
Telephone	524200	7,929	10,000	10,000	10,000
Radio and Television Services	524400		200	200	200
Monitoring Services	524500	3,855	5,000	5,000	5,000
Rentals Equipment	525200	5,146	40,000	40,000	40,000
Maintenance of Property & Equipment	526000	4,013	30,000	30,000	30,000
Maintenance Grounds	526100		1,500	1,500	1,500
Maintenance Buildings	526200	5,644	1,000	1,000	1,000
Maint Svcs (Contractual) Pest Control	527400	1,250	1,200	1,250	1,250
Professional Services	528000	368,846	300,000	300,000	300,000
Professional Services Accounting, Auditing &	528500	8,037	3,500	8,000	8,000
Miscellaneous Contractual Svc	528900	25,820	73,650	73,650	70,000
Insurance and Surety Bonds	529000	11,379	11,379	9,000	12,200
Insurance Auto Coverage	529300	102,898	73,891	112,017	116,000
Liability Insurance	529400	45,310	39,956	35,213	48,400
Op Supplies Farm	532300	46,644	77,000	77,000	77,000
Op Supplies Food and Clothing	532500	275	1,000	1,000	1,000
Op Supplies Vehicle and Equipment	532700	483,787	350,000	350,000	350,000
Op Supplies - Fuel	532750	233,482	225,000	225,000	225,000
Materials Cement and Pipes/Fittings	533400	80,791	75,000	75,000	75,000
Materials Lumber, Wood Products	533700	1,981	3,500	3,500	3,500
Materials Miscellaneous	533900	30	4,000	4,000	4,000
Small Tools and Equipment	534000	6,619	4,500	4,500	4,500
Travel Transportation, Mileage	541100		200	200	200
Travel Convention, Seminar Registration	541400		800	800	800
CDL License and Physicals	574300		500	500	500
Grants	576000		3,000	3,000	50,000
Marinas	7100				
Rentals Miscellaneous	525900	319	100	200	300
Capital Outlay - Public Works	5853				
Storm Drainage	5810				
Acquisition of Equipment	565000	806,003	750,000	1,000,000	150,000
Construction In Progress Drainage	568100	693,741	1,500,000	500,000	3,750,000
Total Expenditures		<u>4,450,272</u>	<u>4,958,226</u>	<u>4,800,167</u>	<u>7,559,020</u>
Total Revenues VS Expenditures		2,139,125	483,774	1,455,915	(928,020)
Beginning Fund Balance		<u>4,952,626</u>	<u>6,224,186</u>	<u>7,091,751</u>	<u>8,547,666</u>
Ending Fund Balance		<u>\$ 7,091,751</u>	<u>\$ 6,707,960</u>	<u>\$ 8,547,666</u>	<u>\$ 7,619,646</u>

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation - 115
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Property Taxes	1101				
Administration	7001				
Ad Valorem Tax	411000	\$ 3,299,624	\$ 3,150,000	\$ 3,454,000	\$ 3,454,000
Fees - Culture, Recreation and Tourism	1455				
Programs	7002				
Tennis	440410	840	1,000	560	1,000
Girls Softball Income	440415	6,222	6,200	4,040	6,000
T Ball	440420	6,240	6,200	6,480	6,500
Machine Pitch	440421	13,861	13,900	12,360	13,900
Special Events	440422		2,000	2,400	3,000
Youth Basketball	440424	6,120	6,000	6,000	6,000
Baseball	440425	8,383	8,400	6,420	8,000
Tackle Football	440440	4,020	6,000	6,000	6,000
Flag Football	440441	4,600	4,000	5,000	4,000
Soccer	440450	8,160	5,000	5,000	5,000
Volleyball	440460	4,320	4,320	3,360	4,400
Track	440470	1,120	1,120	840	1,000
Golf	440080	1,000	1,000	1,520	1,500
Cornhole	440490	800	800	540	800
Bellevue District Park	7010				
Rents	464000	1,100		16,000	16,000
Use of Money and Property	16				
Administration	7001				
Interest Earnings	461000	167,057	125,000	200,000	60,000
Miscellaneous Revenues	17				
Programs	7002				
Charges for Use of Photocopier/Photography	441050		3,000		
Concessions	445075	7,910	10,000	15,000	15,000
Maintenance Yard- Parks and Recreation	7004				
Refund of Expenditures	492000	231		615	
Crescent Bend Park	7014				
Refund of Expenditures	492000			75	
Bayou Pigeon Park	7026				
Refund of Expenditures	492000	5			
Sale of Fixed Assets	24				
Administration- Parks and Recreation	7001				
Proceeds from Sales	491200	3,324		30,806	
Sale of Land	491201	243,000	-	-	-
Total Revenues		<u>3,787,937</u>	<u>3,353,940</u>	<u>3,777,016</u>	<u>3,612,100</u>
Expenditures					
Culture and Recreation	55				
Administration	7001				
Regular Salaries and Wages Regular	512100	238,621	242,320	229,897	313,227

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation - 115
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Regular Salaries and Wages Overtime	512200	1,016		22,918	15,000
Other Salaries and Wages Student	513100	4,875			5,000
Emp Benefits FICA or Supplemental Retirement	515100	3,953	3,514	5,220	4,542
Deferred Compensation	515150	9,451	5,862	5,892	5,862
Emp Benefits Retirement Contributions	515200	24,179	27,867	34,070	30,670
Emp Benefits - health Insurance	515300	24,600	28,800	28,800	28,800
Employee Benefits - Life & Disability	515310	315	360	346	450
Emp Benefits Worker's Comp	515400	1,053	1,454	1,490	1,879
Unemployment Insurance	515550	280	280	173	285
Miscellaneous	519900	89			
Advertising, Dues and Subscriptions	521000	4,499	10,000	10,000	10,000
Publications-of Legal-Notices	521100	105	1,300	500	500
Subscriptions - Information Technology	521300	6,015	15,000	15,000	15,000
Membership Dues	521400	169	800	1,100	1,100
Utilities	523000	28			
Postage and Box Rent	524100	848	1,300	1,300	1,300
Telephone	524200	24,696	14,500	20,000	20,000
Monitoring Services	524500	888	2,500	2,500	2,500
Rentals	525000		500	500	500
Rentals Equipment	525200	1,026	2,500	2,500	2,500
Maintenance Grounds	526100	1,965			
Maintenance Buildings	526200	2,739	2,000	2,000	2,000
Maint Srvs (Contractual) Pest Control	527400	1,075		1,100	1,100
Maint Srvcs (Contractual) Office machines	527700	499	1,000	1,000	1,000
Professional Services	528000	22,377	10,000	20,000	20,000
Professional Srvcs Accounting, Auditing,	528500	1,500	1,500	1,500	1,500
Insurance and Surety Bonds	529000			72,577	100,000
Insurance Auto Coverage	529300			35,300	36,500
Liability Insurance	529400	147,564	44,073	21,800	30,000
Office Supplies	531000	4,245	10,000	10,000	10,000
Op Supplies Medical, Drugs	532200	51			
Op Supplies Uniforms and Related Items	532400	1,781	1,500	3,800	3,500
Op Supplies- Janitorial	532420	134	100	100	100
Op Supplies Food and Clothing	532500	5,600	2,500	4,000	4,000
Op Supplies Vehicle and Equipment	532700	841	1,000	2,000	1,000
Op Supplies - Fuel	532750		1,000	1,000	1,000
Travel Transportation, Mileage	541100		500	500	500
Travel Convention, Seminar Registration	541400		1,000	1,000	1,000
Bank Service Charges	556000	56		150	100
Programs	7002				
Regular Salaries and Wages Regular	512100	90,475	85,690	51,989	18,445
Regular Salaries and Wages Overtime	512200	804		2,378	2,000
Emp Benefits FICA or Supplemental Retirement	515100	4,090	6,555	5,160	1,411
Parochial Retirement	515200	4,587			
Emp Benefits - health Insurance	515300	5,400			

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation - 115
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Employee Benefits - Life & Disability	515310	98	180	68	
Emp Benefits Worker's Comp	515400	4,068	7,961	4,429	2,250
Unemployment Insurance	515550	350	210	259	114
Rentals Equipment	525200		3,000	3,000	3,000
Professional Srvs	528000			2,500	2,000
Professional Srvs Legal	528400		1,000	1,000	1,000
Professional Services - Law Enforcement	528420		3,000	15,500	15,500
Insurance Premiums	529800	16,086	15,000	28,000	28,000
Op Supplies Uniforms and Related Items	532400		700	700	700
Op Supplies Miscellaneous	532900	4,018	1,500	2,000	1,500
Bank Service Charges	556000	1,415	1,000	1,400	1,400
Boo on the Belleview	578500	4,311	2,000	4,500	2,000
Pumpkin Patch	578600		3,000	3,000	3,000
Tennis	579000	1,903	1,500	1,500	1,500
Girls Softball	579010	14,055	20,000	20,000	20,000
T Ball	579015	6,778	8,000	10,000	10,000
Baseball	579020	23,438	45,000	33,000	35,000
Youth Flag Football	579025	3,565	12,500	12,500	12,500
Exercise/Fitness Programs	579030		1,000		
Youth Basketball	579035	13,560	30,000	20,000	20,000
Library Programs	579040		2,500		
Tackle Football	579045	33,361	65,000	65,000	40,000
Arts and Crafts	579046		1,000		
Machine Pitch	579050	19,122	20,000	25,000	25,000
Volleyball	579055	12,989	10,000	15,000	15,000
Soccer	579060	11,664	20,000	20,000	20,000
Adult Programs	579065		8,000	10,000	10,000
Track	579066	4,977	15,000	15,000	20,000
Golf	579067	3,150	6,000	6,000	6,000
Cornhole	579068	1,626	1,500	2,000	2,000
Trips	579100		5,000	5,000	5,000
Maintenance	7003				
Regular Salaries and Wages Regular	512100	441,007	505,086	498,700	548,912
Regular Salaries and Wages Overtime	512200	26,324		30,097	27,445
Emp Benefits FICA or Supplemental Retirement	515100	12,490	14,975	19,141	18,450
Deferred Compensation	515150	1,538	1,560	1,634	1,560
Emp Benefits Retirement Contributions	515200	42,897	45,329	57,006	49,317
Emp Benefits - health Insurance	515300	41,343	43,200	43,937	43,200
Employee Benefits - Life & Disability	515310	804	900	926	990
Emp Benefits Worker's Comp	515400	40,535	46,923	51,392	70,315
Unemployment Insurance	515550	1,028	911	1,111	798
Telephone	524200		2,200		
Monitoring Services	524500	2,212	1,500	2,000	2,000
Maintenance Buildings	526200	29			
Maintenance Autos, Trucks, Machinery and	526400	4,799	15,000	15,000	15,000

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation - 115
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Professional Service	528000			10,000	5,000
Op Supplies Medical, Drugs	532200	881		700	1,000
Op Supplies Farm	532300		12,000	12,000	12,000
Op Supplies Uniforms and Related Items	532400	4,759	6,000	6,500	6,000
Op Supplies- Janitorial	532420	4,402	100	4,500	4,500
Op Supplies- Food and Clothing	532500	6,123	850	7,000	6,000
Op Supplies Vehicle and Equipment	532700	5,537	10,000	25,000	25,000
Op Supplies - Fuel	532750	31,543	25,000	25,000	25,000
Materials Miscellaneous	533900	12,313	25,000	25,000	25,000
Small Tools & Equipment	534000	2,125	7,000	7,000	7,000
Maintenance Yard	7004				
Utilities	523000	1,035	4,000	1,500	1,500
Solid Waste Governmental Buildings	523530	2,464	5,000	5,000	5,000
Telephone	524200	2,998	2,000	3,000	3,000
Monitoring Services	524500		1,000		
Maintenance Grounds	526100			500	500
Maintenance Buildings	526200	9,258	2,000	2,000	2,000
Maint Srvcs (Contractual) Pest Control	527400	1,925	1,200	2,000	2,000
Professional Services	528000	5,196		3,500	3,500
Office Supplies	531000		200	200	200
Op Supplies Food and Clothing	532500	159		650	650
Materials Miscellaneous	533900	654	2,000	2,000	2,000
Bayou Blue Park	7006				
Utilities	523000	436	500	700	700
Maintenance Grounds	526100	9,700	20,000	20,000	20,000
Materials Miscellaneous	533900	250	50	350	250
Grosse Tete Park	7007				
Utilities	523000	316	500	500	500
Maintenance Grounds	526100	1,266			
Miscellaneous Contractual Service	528900	979	600	1,100	1,100
Materials Miscellaneous	533900	45	2,000	2,000	2,000
Maringouin City Park	7008				
Utilities	523000	4,549	3,000	3,000	3,000
Maintenance of Grounds	526100		3,000	3,000	3,000
Miscellaneous Contractual Service	528900	3,146		3,400	3,400
Materials Miscellaneous	533900	1,136	50	50	50
Barrow Street Park	7009				
Utilities	523000	888	1,000	1,000	1,000
Maintenance of Grounds	526100		1,500	1,500	1,500
Miscellaneous Contractual Service	528900	1,004	1,000	1,100	1,100
Materials Miscellaneous	533900		50	100	100
Bellevue District Park	7010				
Utilities	523000	6,175	10,000	18,000	18,000
Telephone	524200	1,600	3,000	3,000	3,000
Monitoring Services	524500	495	1,000		

Iberville Parish Council
Plaquemine, Louisiana
Parks and Recreation - 115
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Maintenance Grounds	526100	66,881	35,000	75,000	50,000
Maintenance Buildings	526200	5,645	5,000	5,000	5,000
Maint Srvc (Contractual) Pest Control	527400	1,250	500	2,500	2,500
Professional Services	528000	9,715		8,500	8,500
Op Supplies Medical, Drugs	532200	1,420	4,500	4,500	4,500
Op Supplies - Janitorial	532420	666	200	200	200
Materials Miscellaneous	533900	81,253	10,000	30,000	30,000
St. Gabriel Park	7011				
Utilities	523000	2,003	1,200	2,500	2,500
Maintenance of Grounds	526100	10,100	1,500	16,000	16,000
Bayou Sorrel Park	7012				
Utilities	523000	1,562	1,500	1,500	1,500
Maintenance of Grounds	526100	9,584	1,500	8,500	10,000
Miscellaneous Contractual Service	528900	979	1,000	1,100	1,100
Materials Miscellaneous	533900	81	50	150	150
Crescent Bend Park	7014				
Utilities	523000	4,636	5,000	5,000	5,000
Maintenance Grounds	526100	5,355	25,000	10,000	15,000
Maintenance Buildings	526200	522	12,500	5,000	7,500
Maint Srvc (Contractual) Pest Control	527400	1,140	1,000	1,200	1,200
Professional Services	528000	4,998	200	200	200
Op Supplies Uniforms and Related Items	532400	29			
Op Supplies - Janitorial	532420	31	1,000	1,000	1,000
Materials Miscellaneous	533900	1,587	12,000	5,000	5,000
Burton Park	7015				
Utilities	523000		200	200	200
Maintenance Grounds	526100		5,000	25,000	5,000
Materials Miscellaneous	533900	45	50	50	50
Bayou Goula Park	7018				
Utilities	523000	7,526		7,800	8,000
Maintenance of Grounds	526100	27,791		2,500	2,500
Miscellaneous Contractual Service	528900	979		1,100	1,100
Materials Miscellaneous	533900	68		150	150
Rosedale City Park	7024				
Utilities	523000	950	1,000	1,120	1,200
Maintenance Grounds	526100	23,198	10,000	20,000	10,000
Miscellaneous Contractual Service	528900	1,859	1,000	1,100	1,100
Materials Miscellaneous	533900	340	50	2,000	2,000
Seymourville Park	7025				
Utilities	523000	1,457	1,000	1,650	1,650
Maintenance Grounds	526100	2,916	1,200	1,200	1,200
Maint Srvc (Contractual) Pest Control	527400	665		1,200	1,200
Professional Services	528000			2,000	2,000
Miscellaneous Contractual Service	528900	5,846	1,000	2,000	2,000
Op Supplies - Janitorial	532420	32	50	50	50

Iberville Parish Council
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Parks and Recreation - 115
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Materials Miscellaneous	533900	50		500	500
Bayou Pigeon Park	7026				
Utilities	523000	821	2,000	2,000	2,000
Maintenance Grounds	526100	2,398	15,000	15,000	15,000
Materials Miscellaneous	533900		2,000	2,000	2,000
Summer Camp 360	7030				
Regular Salaries and Wages Regular	512100	31,280	40,500	47,471	40,500
Emp Benefits FICA or Supplemental Retirement	515100	2,393	3,098	3,632	3,098
Emp Benefits Worker's Comp	515400	188	3,762	285	3,762
Professional Srvcs Medical and Dental	528100		1,500	1,500	1,500
Op Supplies Uniforms and Related Items	532400		1,000	1,000	1,000
Op Supplies Food and Clothing	532500				1,600
Op Supplies Miscellaneous	532900		2,000	6,400	5,000
Capital Outlay - Culture, Recreation and Tourism	5855				
Administration- Parks and Recreation	7001				
Building and System	565200				1,000,000
Aquisition of Equipment	565000	15,808			
Maintenance - Parks and Recreation	7003				
Aquisition of Equipment	565000	17,158	50,000	170,700	
Bayou Blue Park	7006				
Infrastructure - other than buildings	563000	61,580			
Building and System	565200			180,000	
Bellevue District Park	7010				
Infrastructure - other than buildings	563000	117,324	350,000	95,000	
Aquisition of Equipment	565000	12,690		106,100	
Bayou Pigeon Park	7026				
Building and System	565200			75,000	
Transfers	63				
Transfers Out	7805				
Transfer to Parks and Recreation DSF	580235	300,000	400,000	400,000	466,708
Total Expenditures		<u>2,406,185</u>	<u>2,676,070</u>	<u>3,227,268</u>	<u>3,719,190</u>
Total Revenues VS Expenditures		1,381,752	677,870	549,748	(107,090)
Beginning Fund Balance		<u>4,307,901</u>	<u>5,311,901</u>	<u>5,689,653</u>	<u>6,239,401</u>
Ending Fund Balance		<u>\$ 5,689,653</u>	<u>\$ 5,989,771</u>	<u>\$ 6,239,401</u>	<u>\$ 6,132,311</u>

Iberville Parish Council
 Plaquemine, Louisiana
Opioid Abatement - 116
 2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Miscellaneous Revenues	17				
Opioid Abatement	6040				
Judgements/Settlements	471000	\$ 299,070	\$ 200,000	\$ 250,000	\$ 200,000
Total Revenues		<u>299,070</u>	<u>200,000</u>	<u>250,000</u>	<u>200,000</u>
Expenditures					
Transfers Out	63				
Opioid Abatement	6040				
Transfers to Behavioral Health	580119	-	75,000	75,000	75,000
Total Expenditures		<u>-</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Total Revenues VS Expenditures		299,070	125,000	175,000	125,000
Beginning Fund Balance		<u>-</u>	<u>191,723</u>	<u>299,070</u>	<u>474,070</u>
Ending Fund Balance		<u>\$ 299,070</u>	<u>\$ 316,723</u>	<u>\$ 474,070</u>	<u>\$ 599,070</u>

Iberville Parish Council

Plaquemine, Louisiana

Criminal Court - 117

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Fines - General Government	1551				
Criminal Court	4105				
Court Costs, Fees, Charges	441010	80,984	125,000	125,000	125,000
Fines and Forfeitures	450000	46,433	55,000	55,000	55,000
Miscellaneous Revenue	17				
Criminal Court Fund	4180				
Refund of Expenditures	492000	66,129	40,000	-	-
Total Revenues		<u>193,546</u>	<u>220,000</u>	<u>180,000</u>	<u>180,000</u>
Expenditures					
General Government	51				
Criminal Court Fund	4180				
Regular Salaries and Wages Regular	512100	71,919	52,250	56,022	69,992
Emp Benefits FICA or Supplemental Retirement	515100	1,005	758	884	1,015
Deferred Compensation	515150	294			
Emp Benefits Retirement Contributions	515200	6,002	6,009	6,442	8,049
Emp Benefits - health Insurance	515300	7,588	7,200	7,200	7,200
Emp Benefits Worker's Comp	515400	354	314	341	420
Unemployment Insurance	515550	70	70	70	70
Miscellaneous	519900		50	50	50
Telephone	524200	1,646	2,000	2,000	2,000
Maint Srvcs (Contractual) Office Machines	527700	7,225	10,000	10,000	10,000
Professional Services	528000	38,300	30,000	30,000	30,000
Professional Services Law Clerks	528430	45,000	45,000		
Professional Services Accounting, Auditing & Bookkeeping	528500	339	350	350	350
Miscellaneous Contractual Service	528900	2,250	3,300		
Office Supplies	531000	16,595	11,500	11,500	11,500
Juror and Witness Fees	4193				
Regular Salaries and Wages Regular	512100	3,461	4,500	4,500	3,840
Emp Benefits FICA or Supplemental Retirement	515100	265	344	344	294
Emp Benefits Worker's Comp	515400	21	27	27	23
Publication-of Legal-Notices	521100	11,569	12,000	12,000	12,000
Travel Transportation, Mileage	541100	224		500	500
Travel Meals	541300	995			
Juror and Witness Fees	543000	29,731	30,000	30,000	30,000
Total Expenditures		<u>244,853</u>	<u>215,672</u>	<u>172,230</u>	<u>187,303</u>
Total Revenues VS Expenditures		(51,307)	4,328	7,770	(7,303)
Beginning Fund Balance		<u>54,759</u>	<u>41,381</u>	<u>3,452</u>	<u>11,222</u>
Ending Fund Balance		<u>\$ 3,452</u>	<u>\$ 45,709</u>	<u>\$ 11,222</u>	<u>\$ 3,919</u>

Iberville Parish Council

Plaquemine, Louisiana

Tourism - 118

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Sales Taxes	1102				
Tourism	7250				
Hotel Motel Sales and Use Tax	412100	\$ 53,051	\$ 62,500	\$ 62,500	\$ 62,500
IGR - Capital Outlay - Culture, Recreation, Tourism	1305				
Welcome Center- North Iberville	7255				
State Grants-Culture, Recreation & Tourism	433035			78,858	
IGR - Operating - Culture, Recreation, Tourism	1355				
Tourism	7250				
State Grants-Public Works	433033	116,858	116,858		
State Grants-Culture, Recreation & Tourism	433035			116,858	116,858
Cooperative Marketing Program	7252				
State Grants-Culture, Recreation & Tourism	433035	24,985	20,000	10,000	10,000
Welcome Center- North Iberville	7255				
State Grants-Culture, Recreation & Tourism	433035				3,500
Transfers In	18				
Tourism	7250				
Transfers from the General Fund	485001	250,000	300,000	300,000	300,000
Total Revenues		<u>444,894</u>	<u>499,358</u>	<u>568,216</u>	<u>492,858</u>
Expenditures					
Culture and Recreation	55				
Tourism	7250				
Regular Salaries and Wages Regular	512100	44,920	72,800	37,182	35,360
Emp Benefits FICA or Supplemental Retirement	515100	621	1,056	516	513
Deferred Compensation	515150	1,300	1,300	1,300	
Emp Benefits Retirement Cont.	515200	4,291	8,372	4,275	4,066
Emp Benefits - Health Insurance	515300	7,200	14,400	7,200	7,200
Employee Benefits - Life & Disability	515310	90	180	91	90
Emp Benefits Worker's Comp	515400	223	437	223	212
Unemployment Insurance	515550	139	140	56	57
Publication-of-Legal-Notices	521100		100	100	100
Membership Dues	521400	775	4,000	1,000	1,000
Advertising	521500	75,355	75,000	75,000	75,000
Printing, Duplicating, Typing and Binding	522000		6,400	2,000	2,000
Postage Box and Rent	524100		100	100	100
Telephone	524200	4,780	6,000	6,000	6,000
Monitoring Services	524500	90	550	250	250
Rentals Buildings	525100	9,575	10,000	10,000	10,000
Rentals Equipment	525200		4,000	4,000	4,000
Maint Svcs (Contractual) Office Machines	527700	243	15,000	15,000	15,000
Professional Services	528000			2,000	2,000
Professional Svcs Accounting, Auditing, Booking	528500			550	550
Miscellaneous Contractual Service	528900	83,036	85,000	92,694	92,694

Iberville Parish Council

Plaquemine, Louisiana

Tourism - 118

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Insurance Auto Coverage	529300	2,603	900	2,700	2,800
Liability Insurance	529400	3,545	3,795	2,755	3,800
Office Supplies	531000	94	1,400	1,200	1,200
Op Supplies Food and Clothing	532500	509	1,500	1,500	1,500
Op Supplies Vehicle and Equipment	532700	152	650	850	850
Op Supplies - Fuel	532750	797	500	500	500
Travel Transportation, Mileage	541100		1,200	1,200	1,200
Travel Convention, Seminar Reg	541400	605	3,500	3,500	3,500
Community Events	541800	5,928	8,500	8,500	8,500
Plaquemine Locks	7254				
Regular Salaries and Wages Regular	512100				39,562
Emp Benefits FICA or Supplemental Retirement	515100				574
Deferred Compensation	515150				1,300
Emp Benefits Retirement Contributions	515200				4,550
Emp Benefits - health Insurance	515300				7,200
Employee Benefits - Life & Disability	515310				90
Emp Benefits Worker's Comp	515400				237
Unemployment Insurance	515550				57
Maint Srvcs (Contractual) Office Machines	527700				1,200
Office Supplies	531000				500
Op Supplies - Janitorial	532420				100
Op Supplies Food and Clothing	532500				250
Welcome Center - North Iberville	7255				
Regular Salaries and Wages Regular	512100	131,845	150,470	107,852	88,395
Regular Salaries and Wages Overtime	512200	2,116		252	
Emp Benefits FICA or Supplemental Retirement	515100	4,378	5,530	4,180	3,990
Deferred Compensation	515150	5,782	5,591	688	
Emp Benefits Retirement Contributions	515200	10,939	11,094	5,735	5,143
Emp Benefits - health Insurance	515300	9,000	14,400	14,400	
Employee Benefits - Life & Disability	515310	173	180	98	90
Emp Benefits Worker's Comp	515400	934	903	850	530
Unemployment Insurance	515550	280	280	327	171
Postage and Box Rent	524100	359	600	500	500
Telephone	524200	7,979	6,500	9,000	9,000
Maint Srvcs (Contractual) Office Machines	527700	1,146	1,200	1,200	1,200
Professional Services	528000			2,000	2,000
Office Supplies	531000	3,021	8,250	8,250	8,250
Op Supplies - Janitorial	532420	158	500	500	500
Op Supplies - Promotional	532430		500	500	500
Op Supplies Food and Clothing	532500	3,947	6,500	6,500	6,500
Materials Miscellaneous	533900	2,234	1,000	2,500	2,500
Travel Transportation, Mileage	541100		200	200	200
Travel Convention, Seminar Regist.	541400		1,000	1,000	1,000
Community Events	541800	15,348	7,000	15,000	15,000

Iberville Parish Council

Plaquemine, Louisiana

Tourism - 118

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Capital Outlay- Cultural and Recreation	5855				
Welcome Center - North Iberville	7255				
Building and System	565200	-	-	78,858	-
Total Expenditures		<u>446,510</u>	<u>548,478</u>	<u>542,632</u>	<u>481,131</u>
 Total Revenues VS Expenditures		<u>(1,616)</u>	<u>(49,120)</u>	<u>25,584</u>	<u>11,727</u>
Beginning Fund Balance		<u>499,023</u>	<u>448,878</u>	<u>497,407</u>	<u>522,991</u>
 Ending Fund Balance		<u>\$ 497,407</u>	<u>\$ 399,758</u>	<u>\$ 522,991</u>	<u>\$ 534,718</u>

Iberville Parish Council

Plaquemine, Louisiana

Behavioral Health - 119

2025 Budget

2023 Actual 2024 Original 2024 Revised 2025 Budget

Revenues

IGR Operating - Public Health	1354					
Substance Abuse Prevention	6033					
Federal Grants	431000	\$ 21,919	\$ 25,000	\$ 30,000	\$ 30,000	
FEES - Health & Human Services	1454					
Substance Abuse Treatment	6035					
Health and Welfare	444000	90				
Fines Health & Human Services	1554					
Substance Abuse - Drug Court	6037					
Court Costs, Fees, Charges	441010	1,164	2,000	2,000	2,000	
Court Fines	451000	20,000	18,000	24,000	24,000	
Transfers In	18					
Substance Abuse Treatment	6035					
Transfers from the General Fund	485001	163,000	163,000	163,000	280,000	
Transfer from Opiod Abatement Fund	485116	-	75,000	75,000	75,000	
Total Revenues		<u>206,173</u>	<u>283,000</u>	<u>294,000</u>	<u>411,000</u>	

Expenditures

Health and Welfare	54					
Substance Abuse Prevention	6033					
Professional Services	528000	21,921	25,000	30,000	30,000	
Behavioral Health	6034					
Regular Salaries and Wages Regular	512100				77,542	
Emp Benefits FICA or Supplemental Retirement	515100				1,124	
Emp Benefits Retirement Contributions	515200				8,917	
Emp Benefits - health Insurance	515300				7,200	
Employee Benefits - Life & Disability	515310				90	
Emp Benefits Worker's Comp	515400				465	
Unemployment Insurance	515550				57	
Behavioral Health Treatment	6035					
Regular Salaries and Wages Regular	512100	113,005	126,951	126,505	138,603	
Regular Salaries and Wages Overtime	512200			117		
Emp Benefits FICA or Supplemental Retirement	515100	4,611	5,141	4,890	5,368	
Emp Benefits Retirement Contributions	515200	7,018	8,479	8,536	9,711	
Emp Benefits - health Insurance	515300	10,800	12,960	12,960	12,960	
Employee Benefits - Life & Disability	515310	225	198	252	252	
Emp Benefits Worker's Comp	515400	676	762	760	832	
Unemployment Insurance	515550	196	196	158	160	
Utilities	523000	4,361	5,000	4,500	4,500	
Postage and Box Rent	524100	1	400	400	400	
Telephone	524200	895	1,000	1,000	1,000	
Maint Svcs (Contractual) Office Machines	527700	1,579	3,500	3,500	3,500	
Professional Services	528000	26,850	58,200	58,200	58,200	
Legal - Filing Fees	528410	600	600	600	600	
Professional Services Accounting, Auditing,	528500	279	300	300	300	
Insurance and Surety Bonds	529000	6,207	6,200	5,000	6,800	

Iberville Parish Council

Plaquemine, Louisiana

Behavioral Health - 119

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Office Supplies	531000	632	5,000	5,000	5,000
Op Supplies - Janitorial	532420		100	100	100
Op Supplies Food and Clothing	532500	702	4,500	4,500	4,500
Travel Transportation, Mileage	541100		600	600	600
Travel Convention, Seminar Regist.	541400		1,500	1,500	1,500
Substance Abuse - Drug Court	6037				
Regular Salaries and Wages Regular	512100	8,391	7,298	9,815	10,596
Emp Benefits FICA or Supplemental Retirement	515100	452	472	482	527
Emp Benefits Retirement Contributions	515200	301	159	460	9,711
Emp Benefits - health Insurance	515300	1,200	1,440	1,440	1,440
Employee Benefits - Life & Disability	515310	15	12	19	18
Emp Benefits Worker's Comp	515400	50	44	58	64
Unemployment Insurance	515550	14	14	11	11
Professional Services	528000	1,580		1,000	1,000
Capital Outlay- Health and Welfare	5854				
Behavioral Health Treatment	6035				
Acquistion of Equipment	565000	-	-	9,000	-
Total Expenditures		<u>212,561</u>	<u>276,026</u>	<u>291,663</u>	<u>403,648</u>
Total Revenues VS Expenditures		(6,388)	6,974	2,337	7,352
Beginning Fund Balance		<u>126,884</u>	<u>76,151</u>	<u>120,496</u>	<u>122,833</u>
Ending Fund Balance		<u>\$ 120,496</u>	<u>\$ 83,125</u>	<u>\$ 122,833</u>	<u>\$ 130,185</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side) - 120
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Property Taxes	1101				
Fire Protection	5200				
Ad Valorem Taxes	411000	\$ 325,800	\$ 300,000	\$ 325,000	\$ 325,000
Sales Taxes	1102				
Fire Protection	5200				
General Sales and Use	412000	265,793	225,000	265,000	250,000
IGR- Capital Outlay- Public Safety	1302				
Fire Protection	5200				
Local Grants	434500			7,500	
IGR Operating Public Safety	1352				
Fire Protection	5200				
Federal Grants	431000	3,153			
State Shared Revenue	433350	9,986	9,000	9,000	9,000
Insurance Tax	433540	28,641	28,640	29,305	29,450
FEES - Public Safety	1452				
Fire Protection	5200				
Fees For Services-Other Customers	444088	2,500	2,500	2,500	2,500
Use of Money and Property	16				
Fire Protection	5200				
Interest Earnings	461000	43,856	35,000	55,000	16,500
Sale of Fixed Assets	24				
Fire Protection	5200				
Proceeds from Sale of Assets	491200	5,783	-	-	-
Total Revenues		<u>685,512</u>	<u>600,140</u>	<u>693,305</u>	<u>632,450</u>
Expenditures					
Public Safety	52				
Fire Protection	5200				
Regular Salaries and Wages Regular	512100	93,255	117,610	117,610	117,861
Emp Benefits FICA or Supplemental Retirement	515100	3,288	5,177	5,177	5,132
Emp Benefits Retirement Contributions	515200	7,061	7,085	7,085	7,205
Emp Benefits - health insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	10,114	17,539	17,539	17,304
Unemployment Insurance	515550	199	210	210	456
Publications-of-Legal Notices	521100	105		500	150
Subscriptions - Information Technology	521300	4,516	11,000	11,000	9,500
Membership Dues	521400	290	700	700	700
Communications	524000	18,902	25,000	3,000	4,000
Postage and Box Rent	524100			1,500	100
Telephone	524200	4,333	2,000	4,500	4,500
Monitoring Services	524500	2,046	2,000	2,000	2,000

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side) - 120
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Maintenance Autos, Trucks, Machinery & Equipment	526400	68,686	60,000	80,000	60,000
Maint Srvcs (Contractual)Office Machines	527700		250	1,000	1,000
Professional Services	528000	784	5,000	5,000	2,500
Professional Srvcs Accounting, Auditing, Bookkeeping	528500	797	600	850	850
Insurance and Surety Bonds	529000	7,380	5,500	5,800	8,000
Insurance Auto Coverage	529300	20,974	40,000	22,500	24,000
Liability Insurance	529400	5,214	5,000	4,150	5,600
Op Supplies Operating Supplies	532000	3,291	30,000	4,000	4,000
Op Supplies, Medical, Drugs	532200	2,855	10,000	10,000	10,000
Op Supplies Food and Clothing	532500	10,278	15,000	10,000	10,000
Op Supplies Vehicle and Equipment	532700	15,121	45,000	35,000	45,000
Op Supplies - Fuel	532750	12,408	17,000	17,000	17,000
Small Tools and Equipment	534000	14,928	7,000	1,500	1,500
Travel Convention, Seminar Registration	541400	510	4,500	3,000	3,000
Grants	576000		200		200
East Iberville FD-Main (2075 Hwy 30, St. Gabriel)	5260				
Utilities	523000	8,132	6,500	8,000	8,000
Utilities Gas	523200	161	200	200	200
Utilities Water	523300	383	400	400	400
Utilities Sewer	523400	199	250	250	250
Telephone	524200	12,678	12,000	12,000	12,000
Maintenance Grounds	526100	6,000	7,500	7,500	7,500
Maintenance Buildings	526200	5,233	8,000	22,000	8,000
Maint Srvcs (Contractual)Pest Control	527400	325		1,300	1,300
Professional Services	528000	9,476	6,000	6,000	6,000
Op Supplies Operating Supplies	532000	1,261	7,000	1,000	1,000
Op Supplies Food and Clothing	532500		10,000		
East IbervilleFD-#2 (4401 Hwy. 75, St. Gabriel)	5261				
Utilities	523000	1,680	1,500	1,500	1,500
Utilities Water	523300	378	400	400	400
Telephone	524200	2,222	2,200	2,500	2,500
Maintenance Grounds	526100	2,000	2,500	2,500	2,500
Maintenance Buildings	526200	905	2,500	2,500	2,500
Op Supplies Operating Supplies	532000		2,500	2,500	2,500
East IbervilleFD-#3 (1505 Hwy. 75, St. Gabriel)	5262				
Utilities	523000	3,415	2,500	3,000	3,000
Utilities Water	523300	347	400	400	400
Telephone	524200	2,222	2,200	2,500	2,500
Maintenance Grounds	526100	3,000	3,300	3,700	3,700
Maintenance Buildings	526200	520	6,000	6,000	8,500
Capital Outlay - Public Safety	5852				
Fire Protection	5200				
Acquisition of Equipment	565000		25,000	52,000	40,000

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #1 (East Side) - 120
 2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Debt Service Principal	59				
Fire Protection	5200				
Long Term Debt Redeemed	551000	45,249	47,038	47,038	48,897
Debt Service Interest	60				
Fire Protection	5200				
Interest on Long-Term Debt	552000	<u>11,021</u>	<u>9,232</u>	<u>9,232</u>	<u>7,375</u>
Total Expenditures		<u>431,432</u>	<u>605,781</u>	<u>572,331</u>	<u>539,770</u>
Total Revenues VS Expenditures		254,080	(5,641)	120,974	92,680
Beginning Fund Balance		<u>990,997</u>	<u>1,024,863</u>	<u>1,245,077</u>	<u>1,366,051</u>
Ending Fund Balance		<u>\$ 1,245,077</u>	<u>\$ 1,019,222</u>	<u>\$ 1,366,051</u>	<u>\$ 1,458,731</u>

Iberville Parish Council
Plaquemine, Louisiana
White Castle Fire Department - 121
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Sales Taxes	1102				
Fire Protection	5200				
General Sales and Use	412000	\$ 265,792	\$ 225,000	\$ 265,000	\$ 250,000
IGR Operating Public Safety	1352				
Fire Protection	5200				
Federal Grants	431000	91			
State Grants	433300			25,000	
Insurance Tax	433540	25,094	25,094	25,674	25,250
Use of Money and Property	16				
Fire Protection	5200				
Interest Earnings	461000	5,146	4,000	5,000	1,500
Sale of Fixed Assets	24				
Fire Protection	5200				
Proceeds from Sale of Assets	491200	-	-	16	-
Total Revenues		<u>296,123</u>	<u>254,094</u>	<u>320,690</u>	<u>276,750</u>
Expenditures					
Public Safety	52				
Fire Protection	5200				
Regular Salaries and Wages Regular	512100	35,921	40,000	42,965	49,949
Emp Benefits FICA or Supplemental Retirement	515100	2,747	3,060	2,738	2,251
Emp Benefits Worker's Comp	515400	10,927	12,264	10,376	14,219
Unemployment Insurance	515550	211	70	303	256
Publications-of Legal-Notices	521100		120	120	120
Subscriptions - Information Technology	521300	4,491	6,500	9,300	9,500
Membership Dues	521400	2,207	2,800	2,800	2,800
Communications	524000	14,102	15,000	3,000	4,000
Postage and Box Rent	524100		100	100	100
Telephone	524200	6,579	5,000	5,000	5,000
Radio and Television Srvcs	524400	1,849	2,900		
Monitoring Services	524500	1,198	1,600	1,000	1,000
Maintenance Autos, Trucks, Machinery & Equip.	526400	25,013	25,000	35,000	30,000
Maint Srvcs (Contractual) Office Machines	527700			1,060	2,000
Professional Services	528000	507	5,000	5,000	2,500
Professional Srvcs Accounting, Auditing,	528500	786	1,000	350	800
Insurance and Surety Bonds	529000	3,879	4,200	3,100	4,300
Insurance Auto Coverage	529300	24,819	10,500	20,500	21,000
Liability Insurance	529400	4,345	4,200	3,500	4,700
Op Supplies Operating Supplies	532000	4,618	7,000	8,500	5,000
Op Supplies Medical, Drugs	532200	1,666	6,000	6,000	6,000
Op Supplies Food and Clothing	532500	8,198	12,000	12,000	12,000
Grounds	532600	218	5,000		
Op Supplies Vehicle and Equipment	532700	8,248	8,500	16,500	15,000
Op Supplies - Fuel	532750	4,067	4,000	5,000	5,000
Small Tools and Equipment	534000		2,200	2,200	2,200
Travel Convention, Seminar Registration	541400		2,000	2,000	2,000

Iberville Parish Council
Plaquemine, Louisiana
White Castle Fire Department - 121
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Training, Staff Development	541405	250	10,000		6,000
White Castle FD-#3 (57660 Hwy 404, White Castle)	5270				
Utilities Electrical Light & Power	523100	5,945	6,000	6,000	6,000
Telephone	524200	3,825	5,100	4,000	4,000
Maintenance Grounds	526100	1,972	10,000	5,000	5,000
Maintenance Buildings	526200	13,104	5,000	15,000	10,000
Maint Svcs (Contractual) Pest Control	527400	1,050	2,000	2,000	1,500
Professional Services	528000	8,276	5,000	4,000	4,000
Op Supplies Operating Supplies	532000			1,500	1,500
Op Supplies Maintenance of Buildings and	532600		2,000	10,500	12,000
White Castle FD - Training Center (36795 Fifty	5271				
Utilities Electrical Light & Power	523100	2,390	2,000	2,000	3,000
Maintenance Grounds	526100	12,243	9,800	22,000	10,000
Maintenance Buildings	526200	3,715	5,000	23,000	5,000
Maint Svcs (Contractual) Pest Control	527400	525	1,100	1,100	700
Op Supplies Maintenance of Buildings and	532600	1,671	5,000	5,000	2,000
White Castle FD - Main (32535 Bowie St,WC)	5272				
Radio and Television Svcs	524400		800	800	800
Capital Outlay- Public Safety	5852				
Fire Protection	5200				
Acquisition of Equipment	565000	17,744	100,000	59,500	20,000
Fire Hydrants	5236				
Acquisition of Equipment	565000	-	30,000	-	-
Total Expenditures		<u>239,306</u>	<u>384,814</u>	<u>359,812</u>	<u>293,195</u>
Total Revenues VS Expenditures		56,817	(130,720)	(39,122)	(16,445)
Beginning Fund Balance		<u>185,010</u>	<u>186,396</u>	<u>241,827</u>	<u>202,705</u>
Ending Fund Balance		<u>\$ 241,827</u>	<u>\$ 55,676</u>	<u>\$ 202,705</u>	<u>\$ 186,260</u>

Iberville Parish Council
Plaquemine, Louisiana
Bayou Sorrel/Pigeon Consolidated Fire Dept - 122
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Sales Taxes	1102				
Fire Protection	5200				
General Sales and Use	412000	\$ 531,584	\$ 450,000	\$ 530,000	\$ 500,000
IGR Operating Public Safety	1352				
Fire Protection	5200				
Federal Grants	431000	4,216			
Insurance Tax	433540	13,597	13,597	13,888	13,888
Use of Money and Property	16				
Fire Protection	5200				
Interest Earnings	461000	79,564	65,000	80,000	24,000
Sale of Fixed Assets	24				
Fire Protection	5200				
Proceeds from Sale of Assets	491200	-	-	2,155	-
Total Revenues		<u>628,961</u>	<u>528,597</u>	<u>626,043</u>	<u>537,888</u>
Expenditures					
Public Safety	52				
Fire Protection	5200				
Regular Salaries and Wages Regular	512100	9,325	17,000	31,062	33,177
Emp Benefits FICA or Supplemental Retirement	515100	713	1,300	1,178	709
Emp Benefits Worker's Comp	515400	1,480	5,212	8,370	2,538
Unemployment Insurance	515550	63	140	410	228
Publication-of Legal-Notices	521100		200	200	200
Subscriptions - Information Technology	521300	2,560	3,000	9,100	9,500
Membership Dues	521400		2,500	2,800	2,800
Communications	524000	40,747	15,000	6,500	8,000
Postage and Box Rent	524100		50	50	50
Telephone	524200	654	750	750	750
Monitoring Services	524500	1,571	1,500	1,200	1,200
Rentals Equipment	525200		1,000		
Maintenance Autos, Trucks, Machinery and	526400	47,655	20,000	50,000	40,500
Professional Svcs Accounting, Auditing, Bookkeeping	528500	715	500	750	800
Insurance and Surety Bonds	529000	21,756	8,265	17,000	23,500
Insurance Auto Coverage	529300	26,028	30,130	46,500	48,000
Liability Insurance	529400	13,146	11,255	10,500	14,200
Op Supplies Operating Supplies	532000	4,982	7,000	10,000	15,000
Op Supplies Medical, Drugs	532200	11,663	8,000	8,000	8,000
Op Supplies Food and Clothing	532500	20,304	26,000	10,000	10,000
Op Supplies Maintenance of Buildings and Grounds	532600	150	10,000		
Op Supplies Vehicle and Equipment	532700	18,039	15,000	15,000	15,000
Op Supplies - Fuel	532750	1,794	6,000	6,000	6,000
Small Tools and Equipment	534000	4,302	7,500	12,500	15,000
Travel Convention, Seminar Registration	541400	1,200	2,500	2,000	2,000

Iberville Parish Council
Plaquemine, Louisiana
Bayou Sorrel/Pigeon Consolidated Fire Dept - 122
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Bayou Pigeon FD-#2 (39125 Bayou Pigeon Rd)	5250				
Utilities Electrical Light and Power	523100	968	2,000	2,000	2,000
Utilities Water	523300	231	250	250	250
Telephone	524200	1,447		1,200	1,200
Maintenance Grounds	526100	2,794	2,800	2,800	2,800
Maintenance Buildings	526200	811	2,000	2,000	2,000
Maint Srvcs (Contractual) Pest Control	527400	550	600	700	700
Professional Services	528000	7,376	1,500	1,500	1,500
BP/BS Consolidated FD-Main(35575 Hwy 75)	5251				
Utilities Electrical Light and Power	523100	5,389	5,000	5,500	5,500
Utilities Gas	523200	817	1,500	2,000	2,000
Utilities Water	523300	447	500	500	500
Telephone	524200	3,961	3,500	4,000	4,000
Maintenance Grounds	526100	7,937	8,000	8,000	8,000
Maintenance Buildings	526200	3,155	6,000	6,000	6,000
Maint Srvs (Contractual) Pest Control	527400	1,275	1,500	1,550	1,550
Professional Services	528000	10,438	8,000	1,900	1,900
Op Supplies Operating Supplies	532000	3,060	5,000	1,000	1,000
Op Supplies Maintenance of Buildings and Grounds	532600	1,776	2,000	2,000	2,000
Bayou Sorrel FD-#2 (33275 Hwy 75, Plaquemine)	5252				
Utilities Electrical Light and Power	523100	2,854	3,500	4,200	4,200
Utilities Gas	523200	754	600	750	750
Utilities Water	523300	291	300	300	300
Telephone	524200	3,296	3,000	3,500	3,500
Maintenance Grounds	526100	1,916	2,738	2,750	2,750
Maintenance Buildings	526200	24,695	6,000	6,000	6,000
Maint Srvcs (Contractual) Pest Control	527400	550	600	700	700
Professional Services	528000	4,376	3,500	3,500	3,500
Op Supplies Operating Supplies	532000	2,205	3,000		
Op Supplies Maintenance of Buildings and Grounds	532600			2,000	2,000
Bayou Sorrel FD-#3 (32650 Gracie Ln, Plaquemine)	5253				
Utilities Electrical Light and Power	523100	827	1,000	2,000	2,000
Utilities Water	523300	447	350	450	450
Telephone	524200	2,280	2,000	2,300	2,300
Maintenance Grounds	526100	2,100	2,738	2,750	2,750
Maintenance Buildings	526200	4,102	4,000	4,000	4,000
Maint Srvcs (Contractual) Pest Control	527400	550	600	700	700
Professional Services	528000	7,376	1,500	1,500	1,500
Capital Outlay - Public Safety	5852				
Fire Protection	5200				
Acquisition of Equipment	565000	53,900	75,000	125,000	1,059,000
Fire Hydrants	5236				
Infrastructure- other than buildings	563000				

Iberville Parish Council
Plaquemine, Louisiana
Bayou Sorrel/Pigeon Consolidated Fire Dept - 122
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Debt Service Principal	59				
Fire Protection	5200				
Long Term Debt Redeemed	551000	90,000	95,000	95,000	95,000
Debt Service Interest	60				
Fire Protection	5200				
Interest on Long-Term Debt	552000	37,687	34,589	34,589	31,406
Total Expenditures		<u>521,485</u>	<u>489,967</u>	<u>584,759</u>	<u>1,522,858</u>
Total Revenues VS Expenditures		107,476	38,630	41,284	(984,970)
Beginning Fund Balance		<u>1,620,260</u>	<u>1,723,003</u>	<u>1,727,736</u>	<u>1,769,020</u>
Ending Fund Balance		<u>\$ 1,727,736</u>	<u>\$ 1,761,633</u>	<u>\$ 1,769,020</u>	<u>\$ 784,050</u>

Iberville Parish Council
 Plaquemine, Louisiana
Parish Transportation - 123
 2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
IGR Operating - Public Works	1353				
Streets, Roadways, etc.	5700				
Federal Grants	431000	\$ 105,353	\$ -	\$ -	\$ -
Parish Road Funds	433020	385,793	380,000	380,000	380,000
Use of Money and Property	16				
Streets, Roadways, etc.	5700				
Interest Earnings	461000	37,988	30,000	45,000	13,500
Miscellaneous Revenue	17				
Streets, Roadways, etc.	5700				
Refunds of Expenditures	492000	4,420	-	-	-
Total Revenues		<u>533,554</u>	<u>410,000</u>	<u>425,000</u>	<u>393,500</u>
Expenditures					
Public Works	53				
Streets, Roadways, etc.	5700				
Maintenance Roads and Streets	526800	85,843	100,000	100,000	100,000
Professional Service	528000			9,750	
Road Materials- Gravel, Sand, Dirt, Shell, Asphalt	533100	109,952	450,000	450,000	350,000
Materials Cement and Pipes/Fittings	533400		50,000	50,000	50,000
Materials Lumber, Wood Products	533700		5,000	5,000	5,000
Materials Paint, Oils, Glass	533800		500	500	500
Materials Miscellaneous	533900	50	1,000	1,000	1,000
Capital Outlay - Public Works	5853				
Streets, Roadways, etc.	5700				
Infrastructure - other than buildings	563000	-	-	-	800,000
Total Expenditures		<u>195,845</u>	<u>606,500</u>	<u>616,250</u>	<u>1,306,500</u>
Total Revenues VS Expenditures		337,709	(196,500)	(191,250)	(913,000)
Beginning Fund Balance		<u>846,525</u>	<u>1,024,812</u>	<u>1,184,234</u>	<u>992,984</u>
Ending Fund Balance		<u>\$ 1,184,234</u>	<u>\$ 828,312</u>	<u>\$ 992,984</u>	<u>\$ 79,984</u>

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Property Taxes	1101				
Public Building Maintenance	5620				
Ad Valorem Taxes	411000	\$ 3,300,209	\$ 3,150,000	\$ 3,454,000	\$ 3,454,000
Sales Taxes	1102				
Public Building Maintenance	5620				
General Sales and Use	412000	300,000			
IGR Operating - General Government	1351				
Public Building Maintenance	5620				
Federal Grants	431000	512	500	500	
FEES - Public Safety	1452				
Jail	5623				
Fees, Charges and Commissions for Services	440000	137	500	150	150
FEES - Culture, Recreation & Tourism	1455				
Welcome Center - North Iberville	7255				
Fees, Charges and Commissions for Services	440000	20	500		
Use of Money and Property	16				
Public Building Maintenance	5620				
Interest Earnings	461000	230,037	200,000	210,000	78,000
Miscellaneous Revenues	17				
Financial Administration	4505				
Refunds of Expenditures	492000	674	650		650
Sale of Fixed Assets	24				
Public Building Maintenance	5620				
Proceeds from Sale of Assets	491200	586	600	41,040	-
Total Revenues		<u>3,832,175</u>	<u>3,352,750</u>	<u>3,705,690</u>	<u>3,532,800</u>
Expenditures					
General Government	51				
President, Chairman, etc.	4305				
Utilities	523000	3,873	3,000	3,900	3,900
Maintenance Grounds	526100	636	1,000	3,500	3,500
Maintenance Buildings	526200	2,182	10,000	13,000	10,000
Maint Srvcs (Contractual) Pest Control	527400	775	600	900	900
Professional Services	528000		2,000	2,000	2,000
Insurance and Surety Bonds	529000	2,649	2,400	2,100	2,900
Op Supplies - Janitorial	532420	1,770	800	800	800
Registrar of Voters	4405				
Utilities Electrical Light and Power	523100	194	150	200	200
Maintenance Buildings	526200	4,638	2,000	2,000	2,000
Insurance and Surety Bonds	529000	3,620	3,850	2,900	4,000
Courthouse	5622				
Regular Salaries and Wages Regular	512100	525,683	543,467	548,997	610,053
Regular Salaries and Wages Overtime	512200	55,790	25,000	47,825	25,000
Emp Benefits FICA or Supplemental Retirement	515100	13,232	17,948	21,955	22,102
Deferred Compensation	515150	5,300	4,082	4,295	4,946

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Emp Benefits Retirement Contr.	515200	48,039	49,326	60,047	45,569
Emp Benefits - health Insurance	515300	51,600	57,600	50,400	50,400
Employee Benefits-Life & Disability	515310	660	720	631	630
Emp Benefits Worker's Comp	515400	43,868	48,677	50,258	56,082
Unemployment Insurance	515550	1,029	981	1,218	855
Utilities	523000	172,507	195,000	195,000	195,000
Utilities Electrical Light and Power	523100	256	750		
Telephone	524200	5,594	5,000	6,000	6,000
Monitoring Services	524500	1,447	3,000	2,000	2,000
Maintenance Grounds	526100	15,883	15,000	30,000	25,000
Maintenance Buildings	526200	192,418	138,600	200,000	200,000
Maint Srvc (Contractual) Pest Control	527400	2,775	2,700	3,000	3,000
Professional Services	528000	8,900	15,000	14,835	14,000
Professional Srvc Accounting, Auditing,	528500	5,130	6,500	5,000	6,500
Insurance and Surety Bonds	529000	196,542	255,000	155,000	210,000
Insurance Auto Coverage	529300	21,537	10,000	35,000	35,000
Liability Insurance	529400	29,793	28,500	23,500	32,000
Office Supplies	531000	3,775	4,500	4,500	4,500
Op Supplies - Janitorial	532420	13,094	20,000	20,000	20,000
Op Supplies Food and Clothing	532500	8,263	7,500	10,000	10,000
Op Supplies Vehicle and Equipment	532700	16,547	16,000	16,000	16,000
Op Supplies - Fuel	532750	31,524	25,000	25,000	25,000
Small Tools and Equipment	534000	8,211	5,000	5,000	5,000
Travel Convention, Seminar Registration	541400		100	100	100
Fixed Asset and Record Storage Building	5634				
Utilities	523000	2,947	6,000	4,000	4,000
Maintenance Buildings	526200	1,134	1,500	4,000	1,500
Maint Srvc (Contractual) Pest Control	527400	1,575	1,500	1,800	1,800
Insurance and Surety Bonds	529000	4,655	5,500	4,000	5,000
Veterans Memorial	7440				
Utilities Electrical Light and Power	523100	5,661	7,500	7,500	7,500
Maintenance Grounds	526100	16,035	15,000	10,000	10,000
Public Safety	52				
Building Inspection	5410				
Utilities	523000	10,611	15,000	10,000	10,000
Maintenance Buildings	526200	4,314	7,000	10,000	5,000
Maint Srvc (Contractual) Pest Control	527400	975	1,200	1,200	1,200
Professional Services	528000		2,000	2,000	2,000
Op Supplies - Janitorial	532420	980	1,500	1,000	1,000
Office of Emergency Preparedness	5505				
Utilities	523000	16,590	17,000	17,000	17,000
Maintenance Grounds	526100	450	500	1,800	1,800
Maintenance Buildings	526200	24,267	5,500	17,000	10,000
Maint Srvc (Contractual) Pest Control	527400	1,687	1,000	1,000	1,000
Professional Services	528000		500	500	500

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Jail	5623				
Utilities	523000	96,533	90,000	90,000	90,000
Utilities Gas	523200	13,890	15,000	15,000	15,000
Utilities Water	523300		1,000	1,000	1,000
Maintenance of Grounds	526100	303	100	1,000	500
Maintenance Buildings	526200	51,381	64,800	64,100	64,100
Maint Srvcs (Contractual) Pest Control	527400	3,014	2,863	6,000	3,500
Professional Services	528000			10,000	
Insurance and Surety Bonds	529000	51,721	53,000	40,500	56,000
Insurance Auto Coverage	529300			200	200
Op Supplies Jail Material and Supplies	531100	45,481	45,000	50,000	45,000
Substations	5624				
Utilities Electrical Light and Power	523100	18,334	15,000	19,000	19,000
Utilities Gas	523200	1,040	750	1,200	1,200
Utilities Water	523300	978	600	1,000	1,000
Utilities Sewer	523400	702	458	1,000	1,000
Maintenance Grounds	526100	12,119	10,000	12,700	12,500
Maintenance Buildings	526200	2,618	4,000	4,000	6,000
Maint Srvcs (Contractual) Pest Control	527400	1,622	600	3,000	3,000
Insurance and Surety Bonds	529000	3,998	1,650	3,500	4,300
Insurance Auto Coverage	529300			350	360
Flood Equipment Storage Building	5627				
Maintenance Buildings	526200	50	2,500	2,500	2,500
Public Works	53				
Paved Streets	5705				
Maintenance Buildings	526200	13,623	20,000	40,000	20,000
Professional Services	528000		3,000	3,000	3,000
Health and Welfare	54				
IARC Building	5629				
Maintenance of Grounds	526100	6,540	7,500	7,500	7,500
Maintenance Buildings	526200	17,328	3,000	13,000	3,000
Maint Srvcs (Contractual) Pest Control	527400	2,062	300	300	300
Insurance and Surety Bonds	529000	7,875	6,000	6,200	8,500
Health Unit	6015				
Regular Salaries and Wages Regular	512100	37,102	37,440	36,902	37,960
Regular Salaries and Wages Overtime	512200	702		216	
Emp Benefits FICA or Supplemental Retirement	515100	499	543	501	550
Emp Benefits Retirement Contributions	515200	4,347	4,306	4,268	4,365
Emp Benefits - Health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	91	90
Emp Benefits Worker's Comp	515400	3,426	3,478	3,428	3,526
Unemployment Insurance	515550	70	70	56	57
Utilities	523000	18,004	18,000	13,000	18,000
Maintenance Grounds	526100	1,372	2,000	4,100	4,100
Maintenance Buildings	526200	13,021	5,000	25,000	6,000

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Maint Srvcs (Contractual) Pest Control	527400	1,575	2,200	2,200	2,200
Maint Srvcs (Contractual) Janitorial	527500	34,620	34,620	34,620	34,620
Professional Services	528000			1,000	1,000
Insurance and Surety Bonds	529000	15,258	3,766	12,000	16,400
Op Supplies - Janitorial	532420	1,628	2,000	2,000	2,000
Op Supplies Food and Clothing	532500		1,000	500	500
Medical Services	6020				
Regular Salaries and Wages Regular	512100	51,390	52,000		
Regular Salaries and Wages Overtime	512200	412			
Emp Benefits FICA or Supplemental Retirement	515100	653	754		
Deferred Compensation	515150	2,072	2,080		
Emp Benefits Retirement Contributions	515200	5,957	5,980		
Emp Benefits - health Insurance	515300	7,200	7,200		
Employee Benefits - Life & Disability	515310	90	90		
Emp Benefits Worker's Comp	515400	4,736	4,831		
Unemployment Insurance	515550	70	70		
Telephone	524200	312	500		
Monitoring Services	524500	36	250		
Maintenance Grounds	526100	33	500		
Maintenance Buildings	526200	3,893	3,000		
Maint Srvcs (Contractual) Pest Control	527400	1,200	1,100		
Professional Services	528000				
Op Supplies - Janitorial	532420		200		
Op Supplies Food and Clothing	532500		1,000		
Op Supplies Vehicle and Equipment	532700	275	250		
Small Tools and Equipment	534000	41	500		
Animal Control	6045				
Utilities	523000	12,510	15,000	15,000	15,000
Maintenance Grounds	526100	6,789	2,000	2,000	2,000
Maintenance Buildings	526200	14,848	10,000	10,000	10,000
Maint Srvcs (Contractual) Pest Control	527400	1,710	2,000	2,300	2,300
Professional Services	528000				
Insurance and Surety Bonds	529000	15,516	16,500	12,100	16,600
Op Supplies - Janitorial	532420	3,835	4,500	4,500	4,500
Programs for the Elderly	6115				
Regular Salaries and Wages Regular	512100			4,496	16,640
Regular Salaries and Wages Overtime	512200				
Emp Benefits FICA or Supplemental Retirement	515100			343	1,273
Emp Benefits Worker's Comp	515400			418	1,546
Unemployment Insurance	515550			65	57
Utilities	523000	12,887	15,000	15,000	15,000
Telephone	524200	2,184	3,500	3,500	3,500
Maintenance Grounds	526100	50,070	15,000	15,000	15,000
Maintenance Buildings	526200	21,253	5,000	20,000	20,000
Maint Srvcs (Contractual) Pest Control	527400	130	1,500	1,500	1,500

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Professional Services	528000	29,131	15,000		2,000
Insurance and Surety Bonds	529000	33,102	34,500	26,000	35,500
Op Supplies - Janitorial	532420	5,047	5,000	6,000	5,000
Culture and Recreation	55				
Civic Center	5630				
Maintenance Buildings	526200	50,713	15,000	15,000	15,000
Insurance and Surety Bonds	529000	21,206	22,500	16,500	22,800
Multipurpose Center	7045				
Utilities	523000	22,198	19,000	24,000	24,000
Utilities Gas	523200	1,507	1,000	1,500	1,500
Utilities Water	523300	945	2,000	2,000	2,000
Maintenance Grounds	526100	10,386	2,500	8,000	6,000
Maintenance Buildings	526200	49,259	25,000	25,000	25,000
Maint Srvcs (Contractual) Pest Control	527400	2,175	2,500	2,500	2,500
Professional Services	528000	2,220	1,200	1,200	1,200
Insurance and Surety Bonds	529000	21,206	22,500	16,500	22,800
Op Supplies - Janitorial	532420	1,150	800	2,000	2,000
Rifle Range	7055				
Maintenance of Grounds	526100	38,666	20,000	25,000	25,000
Maintenance of Buildings	526200	8,135	5,000	5,000	5,000
Maint Srvcs (Contractual) Pest Control	527400	3,927	3,500	3,500	3,500
Professional Services	528000		3,000	3,000	3,000
Op Supplies - Janitorial	532420	1,254	1,000	1,300	1,300
Small Tools and Equipment	534000	18	500	500	500
Tourism	7250				
Utilities	523000		3,000	3,000	4,000
Maintenance of Grounds	526100				3,500
Maintenance Buildings	526200	25	1,500	1,500	10,000
Maint Srvcs (Contractual) Pest Control	527400		250	250	900
Professional Services	528000				2,000
Insurance and Surety Bonds	529000		2,200		2,900
Op Supplies - Janitorial	532420		250	250	800
Welcome Center - North Iberville	7255				
Regular Salaries and Wages Regular	512100	43,997	43,950	43,394	44,990
Regular Salaries and Wages Overtime	512200	1,319			
Emp Benefits FICA or Supplemental Retirement	515100	608	637	590	852
Emp Benefits Retirement Contributions	515200	5,211	5,054	4,990	5,173
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits - Life & Disability	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	4,075	4,083	4,031	4,180
Unemployment Insurance	515550	70	70	56	60
Utilities	523000	7,745	7,500	7,500	7,500
Telephone	524200	312	500	500	500
Rental of Buildings	525100			1,000	
Maintenance Grounds	526100	10,956	5,000	5,000	5,000

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Maintenance Buildings	526200	5,030	8,000	15,000	8,000
Maint Srvcs (Contractual) Pest Control	527400	3,937	2,200	3,600	3,600
Professional Services	528000		2,000	2,000	2,000
Insurance and Surety Bonds	529000	13,448	14,500	10,500	14,500
Op Supplies - Janitorial	532420	1,947	2,000	2,000	2,000
Op Supplies Food and Clothing	532500	1,050	1,750	1,750	1,750
Op Supplies - Fuel	532750		500	500	500
Small Tools and Equipment	534000	44	300	300	300
North Iberville Community Center	7260				
Utilities	523000	15,007	12,000	15,000	15,000
Water	523300		500	1,080	1,080
Telephone	524200		2,400	1,000	2,400
Maintenance Grounds	526100	3,049	2,300	5,000	5,000
Maintenance Buildings	526200	13,160	8,000	8,000	8,000
Maint Srvcs (Contractual) Pest Control	527400	1,425	950	950	
Insurance and Surety Bonds	529000	16,066	15,065	12,500	17,300
Insurance Auto Coverage	529300			1,250	
Op Supplies - Janitorial	532420	1,720	500	1,500	1,500
Economic Development	56				
Agriculture Building	5631				
Regular Salaries and Wages Regular	512100	28,215	38,400	27,262	40,498
Emp Benefits FICA or Supplemental Retirement	515100	2,158	2,938	2,085	3,098
Emp Benefits Worker's Comp	515400	2,612	3,567	2,533	3,762
Unemployment Insurance	515550	121	140	221	114
Utilities	523000	10,732	8,000	8,000	8,000
Utilities Water	523300	39		2,000	2,000
Maintenance Grounds	526100	4,983	5,000	5,000	5,000
Maintenance Buildings	526200	11,068	11,000	10,500	10,500
Maint Srvcs (Contractual) Pest Control	527400	750	700	1,200	1,200
Professional Services	528000			1,500	1,500
Insurance and Surety Bonds	529000	5,689	6,000	4,500	6,200
Op Supplies - Janitorial	532420	423	500	500	500
Capital Outlay - General Government	5851				
Courthouse	5622				
Acquisition of Equipment	565000	38,831	250,000	250,000	50,000
Buildings and System	565200			100,000	300,000
Veterans Memorial	7440				
Infrastructure- Other than Buildings	563000	21,747			
Capital Outlay - Public Safety	5852				
Jail	5623				
Acquisition of Equipment	565000	9,241			
Building and System	565200		45,000	45,000	550,000
Substations	5624				
Buildings and System	565200	31,068			
Capital Outlay - Public Safety	5853				
Paved Street	5705				

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Acquisition of Equipment	565000			18,000	10,000
Capital Outlay - Health and Welfare	5854				
IARC Building	5629				
Acquisition of Equipment	565000		25,000	25,000	10,000
Health Unit	6015				
Building and System	565200		25,000	25,000	10,000
Animal Control	6045				
Building and System	565200			7,000	5,000
Programs for the Elderly	6115				
Building and System	565200			26,000	5,000
Capital Outlay - Culture & Recreation	5855				
Civic Center	5630				
Building and System	565200	16,250	25,000	25,000	25,000
Multipurpose Center	7045				
Building and System	565200	144,554			
Capital Outlay - Economic Development	5856				
Agriculture Building	5631				
Building and System	565200	-	-	-	115,000
Total Expenditures		<u>3,090,060</u>	<u>3,056,084</u>	<u>3,241,097</u>	<u>3,916,728</u>
 Total Revenues VS Expenditures		742,115	296,666	464,593	(383,928)
Beginning Fund Balance		<u>5,049,692</u>	<u>5,735,107</u>	<u>5,791,807</u>	<u>6,256,400</u>
 Ending Fund Balance		<u>\$ 5,791,807</u>	<u>\$ 6,031,773</u>	<u>\$ 6,256,400</u>	<u>\$ 5,872,472</u>

Iberville Parish Council
Plaquemine, Louisiana
Vehicle and Equipment Replacement Fund - 128
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Sales Tax	1102				
Public Works	5600				
General Sales and Use	412000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Sale of Fixed Assets	24				
Public Works	5600				
Proceeds from Sale of Assets	491200	8,778	-	-	-
Total Revenues		<u>458,778</u>	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>
Expenditures					
Capital Outlay - Public Works	5853				
Public Works	5600				
Acquisition of Equipment	565000	513,930	1,000,000	1,000,000	650,000
Total Expenditures		<u>513,930</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>650,000</u>
Total Revenues VS Expenditures		(55,152)	(550,000)	(550,000)	(200,000)
Beginning Fund Balance		<u>993,288</u>	<u>977,066</u>	<u>938,136</u>	<u>388,136</u>
Ending Fund Balance		<u>\$ 938,136</u>	<u>\$ 427,066</u>	<u>\$ 388,136</u>	<u>\$ 188,136</u>

Iberville Parish Council

Plaquemine, Louisiana

Sales Tax Roads - 129

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Sales Taxes	1102				
Paved Streets	5705				
General Sales and Use	412000	\$ 3,881,840	\$ 3,350,000	\$ 3,800,000	\$ 4,750,000
IGR Operating - Public Works	1353				
Paved Streets	5705				
Federal Grants	431000	173,233			
State Grants-Public Works	433033	216,418			
Fees - Public Works	1453				
Paved Streets	5705				
Fees, Charges and Commissions for Services	440000	380		250	250
Use of Money and Property	16				
Paved Streets	5705				
Interest Earnings	461000	376,106	300,000	300,000	100,000
Miscellaneous Revenues	17				
Paved Streets	5705				
Fuel - Refund of Expenditure	413020	543,421	400,000	400,000	400,000
Refunds of Expenditures	492000	118,144	75,000	25,000	25,000
Sale of Fixed Assets	24				
Paved Streets	5705				
Proceeds from Sale of Assets	491200	<u>29,935</u>	<u>-</u>	<u>20,584</u>	<u>-</u>
Total Revenues		<u>5,339,477</u>	<u>4,125,000</u>	<u>4,545,834</u>	<u>5,275,250</u>
Expenditures					
Public Works	53				
Paved Streets	5705				
Regular Salaries and Wages Regular	512100	971,408	995,973	1,145,711	1,407,054
Regular Salaries and Wages Overtime	512200	117,376		135,663	100,000
Other Salaries and Wages Student	513100	6,701		600	6,500
Emp Benefits FICA or Supplemental Retirement	515100	22,211	13,407	32,961	29,431
Deferred Compensation	515150	49,193	49,324	46,346	46,932
Emp Benefits Retirement Contributions	515200	114,868	103,356	156,033	142,717
Emp Benefits - health Insurance	515300	72,808	72,000	90,302	115,200
Employee Benefits - Life & Disability	515310	1,508	1,575	1,668	1,980
Emp Benefits Worker's Comp	515400	123,613	126,478	141,215	178,405
Unemployment Insurance	515550	1,517	1,261	1,387	1,479
Publication-of Legal-Notices	521100	205		600	600
Utilities	523000	31,317	40,000	40,000	40,000
Utilities Gas	523200	2,739	15,000	15,000	15,000
Postage and Box Rent	524100		100	100	1,000
Telephone	524200	15,448	8,000	15,500	15,500
Pager, Messenger, & Delivery Service	524300		400	400	400
Radio and Television Services	524400	1,331	1,000	1,500	1,600
Monitoring Services	524500	9,747	15,000	15,000	15,000
Rentals	525000	5,400	8,400	8,400	8,400
Rentals Equipment	525200		5,600	5,600	5,600

Iberville Parish Council

Plaquemine, Louisiana

Sales Tax Roads - 129

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Maintenance Grounds	526100	5,468		35,000	35,000
Maintenance Buildings	526200	845	500	500	500
Maint Srvc (Contractual) Pest Control	527400	2,200	2,500	2,500	2,500
Maint Srvc(Contractual)Office machines	527700	360		360	500
Professional Services	528000	419,735	175,000	175,000	175,000
Professional Srvc Accounting, Auditing,	528500	5,952	5,500	6,500	6,500
Insurance and Surety Bonds	529000	66,277	29,000	52,000	71,000
Insurance Auto Coverage	529300	42,959	40,000	53,000	54,200
Liability Insurance	529400	114,206	102,000	90,000	122,000
Office Supplies	531000	7,927	8,000	8,000	8,000
Op Supplies Medical, Drugs	532200	698	1,000	1,000	1,000
Op Supplies - Janitorial	532420	9,305	7,500	7,500	7,500
Op Supplies Food and Clothing	532500	11,237	22,000	22,000	22,000
Op Supplies Maintenance of Buildings and	532600	6,890	12,800	12,800	8,000
Op Supplies Vehicle and Equipment	532700	265,636	194,000	265,000	275,000
Op Supplies - Fuel	532750	565,000	500,000	500,000	500,000
Roads Materials- Gravel, Sand, Dirt, Shell, Asphalt	533100			45,000	
Materials Cement and Pipes/Fittings	533400	3,420	10,000	10,000	10,000
Materials Lumber, Wood Products	533700	489	3,000	3,000	3,000
Materials Miscellaneous	533900	232	4,000	100,000	4,000
Small Tools and Equipment	534000	5,864	16,000	16,000	10,000
Travel Convention, Seminar Reg.	541400		2,500	2,500	2,500
CDL License and Physicals	574300	91	500	500	500
Bridges, Viaducts and Grade Separation	5720				
Utilities Electrical Light and Power	523100	55,086	42,000	42,000	42,000
Rentals Buildings	525100		100	100	100
Rentals Miscellaneous	525900			27,000	
Capital Outlay - Public Works	5853				
Paved Streets	5705				
Infrastructure - other than buildings	563000	2,114,631	500,000	500,000	3,200,000
Acquisition of Equipment	565000	330,077	1,000,000	500,000	-
Total Expenditures		<u>5,581,975</u>	<u>4,134,774</u>	<u>4,331,246</u>	<u>6,693,598</u>
Total Revenues VS Expenditures		(242,498)	(9,774)	214,588	(1,418,348)
Beginning Fund Balance		<u>4,870,858</u>	<u>4,295,995</u>	<u>4,628,360</u>	<u>4,842,948</u>
Ending Fund Balance		<u>\$ 4,628,360</u>	<u>\$ 4,286,221</u>	<u>\$ 4,842,948</u>	<u>\$ 3,424,600</u>

Iberville Parish Council

Plaquemine, Louisiana

Solid Waste Fund - 130

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Sales Taxes	1102				
Waste Collection	5865				
General Sales and Use	412000	\$ 6,440,317	\$ 5,500,000	\$ 6,400,000	\$ 6,000,000
IGR Operating - Public Works	1353				
Waste Collection	5865				
Federal Grants	431000	2,928		35,758	
Fees Public Works	1453				
Waste Collection	5865				
Fees, Charges and Commissions for Services	440000	4,095		2,500	
Use of Money and Property	16				
Waste Collection	5865				
Interest Earnings	461000	573,886	450,000	680,000	180,000
Miscellaneous Revenues	17				
Waste Collection	5865				
Refunds of Expenditures	492000	1,096			
Sale of Scrap Metal	492400	12,263	5,000	5,000	5,000
Total Revenues		<u>7,034,585</u>	<u>5,955,000</u>	<u>7,123,258</u>	<u>6,185,000</u>
Expenditures					
Public Works	53				
Waste Collection	5865				
Regular Salaries and Wages Regular	512100	389,844	372,944	539,131	556,731
Regular Salaries and Wages Overtime	512200	115,812		168,357	75,000
Emp Benefits FICA or Supplemental Retirement	515100	8,454	6,123	15,877	12,185
Deferred Compensation	515150	10,166	8,600	13,164	12,495
Emp Benefits Retirement Cont.	515200	56,015	41,561	90,024	65,930
Emp Benefits - health Insurance	515300	36,000	36,000	53,378	50,400
Employee Benefits-Life & Disability	515310	607	540	895	900
Emp Benefits Worker's Comp	515400	29,716	24,170	47,602	55,077
Unemployment Insurance	515550	498	490	814	627
Miscellaneous	519900	64,066			75,000
Publication-of-Legal Notices	521100	16			
Utilities	523000	2,270	2,000	2,500	2,500
Solid Waste Residential	523505	2,376,557	3,065,807	3,065,807	3,124,990
Solid Waste Recycling	523510	101,618	55,000	100,000	100,000
Emergency Debris Removal	523527			83,600	
Solid Waste Governmental Bldgs.	523530	496,935	400,000	430,000	400,000
Postage Box and Rent	524100		150	150	150
Telephone	524200	6,697	3,000	3,000	3,000
Monitoring Services	524500	2,120	2,600	2,800	3,000
Rentals Buildings	525100	9,000	9,000	12,000	24,000
Maintenance Grounds	526100	3,918	2,115	2,115	2,500
Maintenance Buildings	526200	46	5,500	5,500	1,000
Maint Srvcs (Contractual) Pest Control	527400	325		500	500
Professional Services	528000	81,240	10,000	22,000	10,000

Iberville Parish Council

Plaquemine, Louisiana

Solid Waste Fund - 130

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Professional Svcs Accounting, Auditing,	528500	8,122	8,300	8,300	8,500
Miscellaneous Contractual Service	528900	187,283	150,000	150,000	150,000
Insurance Auto Coverage	529300	22,911	9,300	32,000	33,000
Liability Insurance	529400	9,931	9,500	7,800	10,700
Office Supplies	531000	1,018	1,000	1,000	1,000
Op Supplies - Janitorial	532420	2,903	2,500	2,500	3,000
Op Supplies Food and Clothing	532500	25,793	32,600	32,600	32,600
Op Supplies Vehicle and Equipment	532700	129,077	125,000	125,000	125,000
Op Supplies - Fuel	532750	91,406	75,000	75,000	75,000
Materials Miscellaneous	533900	1,347	14,600	25,000	15,000
Small Tools and Equipment	534000	229	3,885	3,885	3,000
Travel Transportation, Mileage	541100		1,100	1,100	1,100
Travel Convention, Seminar Reg.	541400		1,100	1,100	1,100
Bank Service Charges	556000		10	10	
Marinas	7100				
Solid Waste Mini Dumps	523520	28,101	26,000	35,000	30,000
Capital Outlay - Public Works	5853				
Waste Collection	5865				
Acquisition of Equipment	565000	213,500	250,000	250,000	980,000
Total Expenditures		<u>4,513,541</u>	<u>4,755,495</u>	<u>5,409,509</u>	<u>6,044,985</u>
Total Revenues VS Expenditures		2,521,044	1,199,505	1,713,749	140,015
Beginning Fund Balance		<u>11,512,699</u>	<u>14,553,754</u>	<u>14,033,743</u>	<u>15,747,492</u>
Ending Fund Balance		<u>\$ 14,033,743</u>	<u>\$ 15,753,259</u>	<u>\$ 15,747,492</u>	<u>\$ 15,887,507</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #2 (Bayou Blue) - 140
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
Property Taxes	1101				
Fire Protection	5200				
Ad Valorem Taxes	411000	\$ 77,006	\$ 80,000	\$ 77,000	\$ 77,000
Sales Taxes	1102				
Fire Protection	5200				
General Sales and Use	412000	265,792	225,000	265,000	250,000
IGR Operating Public Safety	1352				
Fire Protection	5200				
Federal Grants	431000	4,972			
Insurance Tax	433540	7,395	7,395	7,555	7,650
Use of Money and Property	16				
Fire Protection	5200				
Interest Earnings	461000	74,089	55,000	70,000	18,600
Total Revenues		<u>429,254</u>	<u>367,395</u>	<u>419,555</u>	<u>353,250</u>
Expenditures					
Public Safety	52				
Fire Protection	5200				
Regular Salaries and Wages Regular	512100			27,998	8,906
Emp Benefits FICA or Supplement Retirement	515100			2,180	473
Emp Benefits Workers Comp	515400			8,572	2,730
Unemployment Insurance	515550			114	57
Publication -of-Legal- Notices	521100	142		500	150
Subscriptions - Information Technology	521300	1,832	3,000	8,000	9,500
Communications	524000	3,000	3,000	3,000	4,000
Postage and Box Rent	524100			450	100
Monitoring Services	524500	395	7,000	500	500
Maintenance Autos, Trucks, Machinery and	526400	33,109	72,000	65,000	60,000
Professional Services	528000	456	2,000	2,000	2,000
Professional Svcs Accounting, Auditing,	528500	477	500	550	550
Insurance and Surety Bonds	529000	7,387	4,500	5,800	8,000
Insurance Auto Coverage	529300	26,028	42,000	16,500	17,000
Liability Insurance	529400	6,517	7,500	5,100	7,000
Op Supplies Operating Supplies	532000	304	3,000	5,000	5,000
Op Supplies Medical, Drugs	532200		4,500	4,500	4,500
Op Supplies Food and Clothing	532500		12,000	5,000	5,000
Op Supplies Maintenance of Buildings and	532600		20,000	2,500	2,000
Op Supplies Vehicle and Equipment	532700	590	35,000	30,000	35,000
Op Supplies - Fuel	532750	3,592	10,000	6,000	6,000
Small Tools and Equipment	534000		10,000	10,000	10,000
Travel Convention, Seminar Reg.	541400		6,000	6,000	6,000
Grants	576000		100		100
Bayou Blue FD-Main (22525 Hwy 386, Goose	5241				
Utilities Electrical Light and Power	523100	2,077	3,000	3,000	3,000
Utilities Gas	523200	1,079	2,000	2,000	2,000

Iberville Parish Council
Plaquemine, Louisiana
Fire District #2 (Bayou Blue) - 140
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Utilities Water	523300	168	600	600	600
Telephone	524200	2,715	6,000	6,000	5,000
Maintenance Grounds	526100		8,000	8,000	5,000
Maintenance Buildings	526200	1,920	4,000	4,000	4,000
Professional Services	528000	7,976	8,000	8,000	8,000
Op Supplies Maintenance of Buildings and	532600			5,000	5,000
Maint Srvcs (Contractual) Pest Control	527400			1,200	1,200
Bayou Blue FD-Intracoastal (275550 Intracoastal	5242				
Utilities Electrical Light and Power	523100	1,399	3,000	2,500	2,500
Utilities Gas	523200	759	1,500	1,500	1,500
Utilities Water	523300	231	500	500	500
Maintenance Grounds	526100	7,050	8,000	8,000	8,000
Maintenance Buildings	526200	8,347	11,000	12,000	10,000
Professional Services	528000	4,676	2,000	2,000	2,000
Op Supplies Maintenance of Buildings and	532600		2,000	2,000	2,000
Capital Outlay - Public Safety	5852				
Fire Protection	5200				
Infrastructure- other than buildings	563000	17,505			
Acquisition of Equipment	565000	16,976	20,000	35,000	150,000
Total Expenditures		<u>156,707</u>	<u>321,700</u>	<u>316,564</u>	<u>404,866</u>
Total Revenues VS Expenditures		272,547	45,695	102,991	(51,616)
Beginning Fund Balance		<u>1,725,127</u>	<u>1,858,425</u>	<u>1,997,674</u>	<u>2,100,665</u>
Ending Fund Balance		<u>\$ 1,997,674</u>	<u>\$ 1,904,120</u>	<u>\$ 2,100,665</u>	<u>\$ 2,049,049</u>

Iberville Parish Council
Plaquemine, Louisiana
Iberville Medical Complex CDBG - 142
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
FEES - Health & Human Services	1454				
Medical Services	6020				
Rents	464000	\$ 1,909,112	\$ 1,947,294	\$ 1,044,164	\$ 1,079,665
Use of Money and Property	16				
Medical Services	6020				
Interest Earnings	461000	240,329	200,000	310,000	93,000
Total Revenues		<u>2,149,441</u>	<u>2,147,294</u>	<u>1,354,164</u>	<u>1,172,665</u>
Expenditures					
Health and Welfare	54				
Medical Services	6020				
Regular Salaries and Wages Regular	512100	61,078	53,040	52,575	59,446
Emp Benefits FICA or Supplemental Retirement	515100	4,460	4,058	6,046	862
Deferred Compensation	515150	1,800	1,950	689	2,080
Emp Benefits - health Insurance	515300	7,200	7,200	7,200	7,200
Employee Benefits-Life & Disability	515310	82	90	91	90
Emp Benefits Worker's Comp	515400	289	318	4,884	5,523
Unemployment Insurance	515550	70	70	57	57
Publications-of- Legal- Notices	521100	506			
Utilities	523000	5,930		5,300	6,000
Utilities Water	523300	1,184	3,000	1,500	1,500
Telephone	524200	6,411	7,000	7,000	7,000
Rentals Buildings	525100	32,808	35,000	35,000	35,000
Maintenance Grounds	526100	44,290	20,000	90,000	73,000
Maintenance Buildings	526200	37,977	20,000	90,000	20,000
Maint Srvs (Contractual) Pest Control	527400			700	1,000
Professional Services	528000	78,758	8,000	8,000	8,000
Professional Srvc Accounting, Auditing, Bookkeeping	528500	2,671	3,800	2,600	3,000
Miscellaneous Contractual Service	528900	51,373	20,000	40,000	40,000
Insurance and Surety Bonds	529000	5,689	6,500	4,500	6,500
Office Supplies	531000	494	1,500	1,500	1,500
Op Supplies - Janitorial	532420	250	200	200	200
Op Supplies Food and Clothing	532500	146	600	600	600
Op Supplies Vehicle and Equipment	532700	1,111	2,000	2,000	2,000
Small Tools and Equipment	534000	1,306	5,000	5,000	5,000
Miscellaneous	539900	258,102			
Medical Assistance	576010	49,493	225,000	225,000	225,000
Capital Outlay Health and Welfare	5854				
Medical Services	6020				
Acquisition of Equipment	565000	11,098		73,000	5,000
Building and System	565200	47,452	200,000	50,000	1,080,000
Debt Service Principal	59				
Medical Services	6020				
Long-Term Debt Redeemed	551000	-	275,000	-	-
Total Expenditures		<u>712,028</u>	<u>899,326</u>	<u>713,442</u>	<u>1,595,558</u>
Total Revenues VS Expenditures		1,437,413	1,247,968	640,722	(422,893)
Beginning Fund Balance		<u>5,180,558</u>	<u>6,437,808</u>	<u>6,617,971</u>	<u>7,258,693</u>
Ending Fund Balance		<u>\$ 6,617,971</u>	<u>\$ 7,685,776</u>	<u>\$ 7,258,693</u>	<u>\$ 6,835,800</u>

Iberville Parish Council
Plaquemine, Louisiana
American Rescue Plan Act- 145
2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
IGR - Capital Outlay - Public Works	1303				
American Recovery Plan Act	6141				
Federal Grants	431000	\$ 788,899	\$ -	\$ -	\$ -
IGR - Operating - General Government	1351				
American Recovery Plan Act	6141				
Federal Grants	431000		5,644,987	1,651,342	1,998,978
Use of Money and Property	16				
American Recovery Plan Act	6141				
Interest Earnings	461000	185,163	125,000	165,000	-
Total Revenues		<u>\$ 974,062</u>	<u>\$ 5,769,987</u>	<u>\$ 1,816,342</u>	<u>\$ 1,998,978</u>
Expenditures					
Capital Outlay - General Government	5851				
Courthouse	5622				
Infrastructure- other than buildings	563000				
Capital Outlay - Public Works	5853				
Paved Streets	5705				
Construction in Progress Roads	568200			750,000	298,978
Sewerage Collection and Disposal	5875				
Infrastructure- other than buildings	563000		4,700,000		
Water	5920				
Infrastructure- other than buildings	563000	559,579	1,070,514		
Capital Outlay - Health and Welfare	5854				
Sewer Collection and Disposal	5875				
Infrastructure- Other Than Buildings	563000	221,373		800,000	800,000
Infrastructure- Other Than Buildings	563000			155,000	
Water	5920				
Professional Service	528000	7,947		52,440	676,545
Infrastructure- other than buildings	563000				
Infrastructure - St. Gabriel Water Line	563000				
Capital Outlay - Culture and Recreation	5855				
Welcome Center	7255				
Building and System	565200	-	-	244,592	-
Total Expenditures		<u>788,899</u>	<u>5,770,514</u>	<u>2,002,032</u>	<u>1,775,523</u>
Total Revenues VS Expenditures		185,163	(527)	(185,690)	223,455
Beginning Fund Balance		<u>527</u>	<u>527</u>	<u>185,690</u>	<u>-</u>
Ending Fund Balance		<u>\$ 185,690</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,455</u>

Iberville Parish Council
 Plaquemine, Louisiana
Community Service Block Grant - 146
 2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
IGR Operating - Public Health	1354				
Community Services Block Grant Administration	6130				
Federal Grants	431000	\$ 112,240	\$ 110,000	\$ 110,000	\$ 110,000
Total Revenues		<u>112,240</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		2,000		
Utility Assistance	576028	111,942	100,000	100,000	100,000
General Assistance	576029	298	8,000	10,000	10,000
Total Expenditures		<u>112,240</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>
Ending Fund Balance		<u>\$ 4,858</u>	<u>\$ 4,858</u>	<u>\$ 4,858</u>	<u>\$ 4,858</u>

Iberville Parish Council
 Plaquemine, Louisiana
FEMA SWIFT HMPG GRANT - 147
 2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
IGR Operating- Public Health	1354				
Fema Swift HMPG	4006				
Federal Grants	431000	\$ -	\$ -	\$ 550,000	\$ 2,000,050
Transfer In	18				
Fema Swift HMPG	4006				
Transfer from General Fund	485001	<u>8,701</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues		<u>8,701</u>	<u>-</u>	<u>550,000</u>	<u>2,000,050</u>
Expenditures					
Health and Welfare	54				
Fema Swift HMPG	4006				
Grants	576000	<u>8,701</u>	<u>-</u>	<u>550,000</u>	<u>2,000,050</u>
Total Revenues		<u>8,701</u>	<u>-</u>	<u>550,000</u>	<u>2,000,050</u>
Total Revenues VS Expenditures		-	-	-	-
Beginning Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council

Plaquemine, Louisiana

Emergency 911 - 150

2025 Budget

2023 Actual 2024 Original 2024 Revised 2025 Budget**Revenues**

Sales Taxes	1102					
911	5533					
General Sales and Use	412000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 700,000	
IGR Operating Public Safety	1352					
911	5533					
Federal Grants	431000	243				
FEES - Public Safety	1452					
911	5533					
911 telephone fees - Regular	442001	92,696	115,000	95,000	95,000	
911-wireless	5534					
911 Fees - Restricted	442002	391,105	380,000	380,000	380,000	
Use of Money and Property	16					
911	5533					
Interest Earnings	461000	30,712	15,000	28,000	8,400	
Miscellaneous Revenues	17					
911	5533					
Refunds of Expenditures	492000	15,000	15,000	66,951	20,000	
Sale of Fixed Assets	24					
911	5533					
Proceeds from Sale of Assets	491200	-	-	504	-	
Total Revenues		<u>1,129,756</u>	<u>1,125,000</u>	<u>1,170,455</u>	<u>1,203,400</u>	

Expenditures

Public Safety	52					
911	5533					
Regular Salaries and Wages Regular	512100	417,744	456,893	483,999	557,523	
Regular Salaries and Wages Overtime	512200	75,746	76,000	76,000	100,354	
Emp Benefits FICA or Supplemental Retirement	515100	7,050	6,625	7,687	9,540	
Deferred Compensation	515150	10,330	10,171	12,365	12,000	
Emp Benefits Retirement Contributions	515200	56,751	52,543	62,280	75,656	
Emp Benefits - health Insurance	515300	52,380	57,600	67,200	72,000	
Employee Benefits-Life & Disability	515310	900	990	991	990	
Emp Benefits Worker's Comp	515400	2,903	2,741	3,018	3,947	
Unemployment Insurance	515550	886	771	625	1,200	
Postage and Box Rent	524100	161	150	150	150	
Telephone	524200	354,014	375,000	100,000	150,000	
Pager, Messenger & Delivery Service	524300		500	500	500	
Radio and Television Services	524400		400	400	400	
Maintenance Services (Contractual)	527000	83,932	90,000	90,000	90,000	
Professional Services	528000	6,510	6,000	12,000	6,000	
Professional Svcs Accounting, Auditing,	528500	1,204	1,000	1,100	1,200	
Miscellaneous Contractual Service	528900	1,299	3,600	3,600	3,600	
Insurance Auto Coverage	529300			450	450	
Liability Insurance	529400	24,827	23,000	19,500	26,500	

Iberville Parish Council

Plaquemine, Louisiana

Emergency 911 - 150

2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Office Supplies	531000	4,286	5,000	5,000	5,000
Op Supplies Food and Clothing	532500	521	4,000	4,000	4,000
Op Supplies Vehicle and Equipment	532700		550	550	550
Op Supplies Fuel	532750		500	500	500
Op Supplies Miscellaneous	532900	92	500	500	500
Travel Transportation, Mileage	541100		500	500	500
Travel Convention, Seminar Reg.	541400	432	1,250	1,250	1,250
Capital Outlay - Public Safety	5852				
911	5533				
Acquisition of Equipment	565000	13,485	25,000	25,000	25,000
Total Expenditures		<u>1,115,453</u>	<u>1,201,284</u>	<u>979,165</u>	<u>1,149,310</u>
Total Revenues VS Expenditures		14,303	(76,284)	191,290	54,090
Beginning Fund Balance		<u>578,609</u>	<u>545,228</u>	<u>592,912</u>	<u>784,202</u>
Ending Fund Balance		<u>\$ 592,912</u>	<u>\$ 468,944</u>	<u>\$ 784,202</u>	<u>\$ 838,292</u>

Iberville Parish Council
 Plaquemine, Louisiana
Section 8 Housing Fund - 152
 2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
IGR Operating Hud Housing Assistance Payments	1361				
Public Housing	7455				
Federal Grants	431000	157,273	160,000	160,000	160,000
Miscellaneous Revenues	17				
Public Housing	7455				
Refunds of Expenditures	492000	2,545	5,000	5,000	5,000
Total Revenues		<u>159,818</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>
Expenditures					
Housing Assistance Payments	61				
Public Housing	7455				
Publication of Legal Notices	521100	100	400	400	400
Professional Svcs Accounting, Auditing,	528500	297	2,500	2,500	2,500
Office of Community Services Admin Fee	528510	1,912	2,000	2,000	2,000
Administrative Fee	528520	18,140	15,000	15,000	15,000
Rent Assistance	576020	141,551	145,100	145,100	145,100
Total Expenditures		<u>162,000</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>
Total Revenues VS Expenditures		(2,182)	-	-	-
Beginning Fund Balance		<u>31,535</u>	<u>31,535</u>	<u>29,353</u>	<u>29,353</u>
Ending Fund Balance		<u>\$ 29,353</u>	<u>\$ 31,535</u>	<u>\$ 29,353</u>	<u>\$ 29,353</u>

Iberville Parish Council
 Plaquemine, Louisiana
Disaster Relief Fund -153
 2025 Budget

		<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues					
IGR Operating- Public Health	1354				
Natural Disaster Relief	5649				
Federal Grants	431000	\$ -	\$ -	\$ -	\$ -
Total Revenues		-	-	-	-
Expenditures					
Health and Welfare	54				
Natural Disaster Relief	5649				
General Assistance	576029	-	109,553	-	109,553
Total Expenditures		-	109,553	-	109,553
Total Revenues VS Expenditures		-	(109,553)	-	(109,553)
Beginning Fund Balance		109,553	109,553	109,553	109,553
Ending Fund Balance		<u>\$ 109,553</u>	<u>\$ -</u>	<u>\$ 109,553</u>	<u>\$ -</u>

REVENUES

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

General Sales and Use Tax

\$250,000 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:

EMPG/SHSP - Federal Grants

\$33,430 grant awarded from State Homeland Security Program and \$51,539 awarded from Emergency Management Performance Grant. For a total of \$84,970.

Federal Grants

A budget of \$1,350,000 is allocated for federal grant funds expected to be received for a command center.

Local Grants

A budget of \$225,000 in local grants from the Iberville Parish Sheriff's Office is allocated for the command center.

Pro-rata appropriations from municipalities within the parish counts for remaining local grant budget amount.

Drainage Maintenance Fund:

Ad Valorem Taxes

The Assessor's Office provides the tax roll information. For the coming year, we are expecting taxes to remain the same.

Local Grant

\$750,000 Grant from the City of St. Gabriel to go towards Margaret Drive drainage improvement project.

Interest Earnings

We are expecting a decrease in earned interest.

Parks and Recreation:

Ad Valorem Taxes

The Assessor's Office provides the tax roll information. For the coming year, we are expecting taxes to remain the same.

Interest Earnings

We are expecting a decrease in earned interest.

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.

Behavioral Health:

Federal Grants

Iberville Parish receives state fiscal year grant of \$30,000 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 \$24,000 has been budgeted for 2025; court support is budgeted to the extent collected. The Louisiana Supreme Court governs the drug court money.

Transfers

We have budgeted \$163,000 transferred in from the General Fund and \$75,000 transferred from the Opioid Abatement Fund to cover expenditures.

Fire District #1 (East Side):

Ad Valorem Taxes

The Assessor's Office provides the tax roll information. For the coming year, we are expecting taxes to remain the same.

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.

Interest Earnings

We are expecting a decrease in earned interest.

Public Building Maintenance:

Ad Valorem Taxes

The Assessor's Office provides the tax roll information. For the coming year, we are expecting taxes to remain the same.

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 2025.

Iberville Parish Solid Waste:

General Sales and Use Taxes

\$6,000,000 is budgeted for Sales and Use tax collections for 2025.

Interest Earnings

We are expecting a decrease in earned interest.

Fire District #2 (Bayou Blue):

Ad Valorem Taxes

The Assessor's Office provides the tax roll information. For the coming year, we are expecting taxes to remain the same.

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 \$700,000 of our 2025 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 5 Parish 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:

Maintenance Buildings

\$60,000 budgeted in maintenance buildings to fund Fire Station repairs.

Acquisition of Equipment – Capital Outlay

\$30,000 budgeted to purchase rescue equipment.

Office of Emergency Preparedness:

Acquisition of Equipment – Capital Outlay

We have budgeted a total of \$1.8 million for command center.

Office of Domestic Preparedness State Homeland Security Grant Program is expected to award funds of \$ 84,970 for 2025.

Drainage Maintenance:

Op Supplies/ Vehicle and Equipment

We have budgeted a total of \$350,000 for equipment maintenance for 2025.

Op Supplies/ Fuel

We have budgeted a total of \$225,000 to purchase fuel for 2025.

Professional Services

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

Special Revenue Funds Budgetary Comments

Acquisition of Equipment

We have budgeted a total of \$150,000 for purchase of drainage equipment.

Construction in Progress

We have budgeted \$3,750,000 for parish-wide drainage improvements. Some already approved projects are Margaret Drive Drainage Improvement, RCIP, Choctaw Drainage, and Railroad Drainage Bore Hwy 1.

Parks and Recreation:

Building and System

We have budgeted \$1,000,000 to Construct Bathrooms at Parish Parks that currently do not have any and for other various projects at the parish parks.

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 2025 for advertising. This is to promote tourism in our Parish.

Behavioral Health:

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

\$40,000 has been budgeted to purchase new radios & bunker gear.

White Castle Fire Department:

Maintenance Autos, Trucks and Machinery

\$30,000 has been budget in 2025 for the maintenance of all fire apparatus.

Capital Outlay

\$20,000 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

\$1,059,000 had been budgeted in 2025 for the purchase of mobile radios, to replace service rescue, to replace Engine 4 with a tanker, and to replace airbags.

Parish Transportation Fund:

Road Materials

A line item was budgeted in the amount of \$350,000 for 2025 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

\$300,000 Budgeted to complete bathroom renovations in the courthouse and to remodel courtroom.

\$550,000 budgeted to improve jail doors at Iberville Parish Jail.

\$115,000 budgeted to upgrade A/C unit at Agriculture Building and remodel interior of building by adding walls to make more offices.

Vehicle and Equipment Replacement Fund:

We have budgeted \$650,000 in 2025 to go toward the future purchase or lease/purchase of equipment and/or motor vehicles, except for Drainage, Public Building Maintenance and Solid Waste Equipment.

Sales Tax Roads:

Op Supplies Vehicle and Equipment

This accounts for all vehicle and equipment expenditures, work orders, parts, and supplies, for all Parish departments. Each department is billed monthly, and this fund is reimbursed.

Professional Services/Iberville Bridge Study

This accounts for general engineering and the Iberville Bridge study.

Op Supplies Fuel

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

Capital Outlay – Infrastructure

\$3.2 Million is budgeted for Road Infrastructure projects throughout the parish.

Solid Waste Fund:

Solid Waste – Residential and Boom

\$3,124,990 is budgeted for Residential garbage collection services.

Solid Waste – Recycling

We have budgeted to continue with the recycle drop-off points for 2025.

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.

Capital Outlay – Acquisition of Equipment

\$980,000 is budgeted for the purchase of a burn curtain, new boom truck, and replacement boom truck.

Fire District #2 (Bayou Blue):

Communications

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

Maintenance Autos, Truck, Machinery

\$60,000 is budgeted for Maintenance of Trucks and Equipment.

Capital Outlay – Acquisition of Equipment

\$150,000 is budgeted for the purchase medical Lucas device, air packs, and new vehicle.

Iberville Medical Complex CDBG:

\$1,080,000 has been budgeted for lab renovation 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.

ENTERPRISE FUNDS





Overview of Fund Structure – Enterprise Funds

OVERVIEW

Enterprise Funds account for activities that are operated in a manner similar to private business enterprises and in which our intent is to recover costs primarily through user charges. The parish uses Enterprise Funds to provide services to the public at charge. The following departments that fall under this type of fund are:

- The *Iberville Parish Sales/Use Tax Department* is designated by the Iberville Parish Council for the purpose of administration, enforcement, and collection of taxes as imposed by the various agencies of the Parish of Iberville and Louisiana Revised Statutes. The cost of administration, enforcement, and collection of the taxes imposed is referred to as the Cost of Collection and shall be withheld from the funds collected prior to the distribution of funds to the taxing authorities.
- The *Iberville Parish Utility Department* provides sewer, natural gas, and water to various areas in Iberville Parish except those areas serviced by the local municipalities. The Utility Department is supported by the sale of natural gas and water and with transfers from Iberville Parish General Fund.

Iberville Parish Council

Plaquemine, Louisiana

Sales Tax Department

2025 Budget

	<u>2023 Actual</u>	<u>2024 Original</u>	<u>2024 Revised</u>	<u>2025 Budget</u>
Revenues				
Sales Tax	\$ 908,659	\$ 948,960	\$ 1,060,165	\$ 1,075,060
Occupational License	-	-	-	-
Total Receipts	908,659	948,960	1,060,165	1,075,060
Expense				
Administrative Salaries	232,922	224,000	252,900	305,011
Retirement & Social Security				
Medicare	3,428	4,000	3,708	4,423
Retirement	26,234	27,000	26,645	35,076
Health Insurance	21,600	21,600	21,600	21,600
Employee Benefit - Life & Disability	360	360	360	360
Employee Benefit - Deferred Comp	12,113	11,000	12,182	12,182
Worker's Compensation	1,363	1,500	1,390	1,830
Unemployment Insurance	280	700	280	228
Insurance (Bonds)	250	300	300	300
Rent - Office	9,600	9,600	9,600	14,400
Office Supplies	9,792	16,000	16,000	16,000
Postage	9,111	16,000	16,000	16,000
Telephone Expense	1,400	2,000	2,000	2,000
Professional Services Fees	5,031	7,000	7,000	7,000
Audit Fees	511,230	520,000	550,000	550,000
Accounting Fees	2,700	2,500	2,500	2,500
Bank Service Charges	4,171	6,000	6,000	6,000
Legal Fees	35,593	50,000	50,000	50,000
Computer Service Agreement	12,274	15,000	15,000	15,000
Equipment Maintenance	4,310	7,000	7,000	7,000
Auto Insurance	2,603	2,200	2,200	2,200
Travel		500	300	500
Vehicle Expense	229	500	500	500
Lodging	890	1,000	1,000	1,000
Meals		200	200	200
Seminars	925	1,500	1,500	2,000
Staff Unions		500	1,000	750
Acquisition of Equipment			50,000	
Miscellaneous Expense	250	1,000	3,000	1,000
Total Disbursements	908,659	948,960	1,060,165	1,075,060
Total Receipts vs Disbursements	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2025 Budget

	2023 Actual	2024 Original	2024 Revised	2025 Budget
<u>Revenues</u>				
Manchac Garbage Billing	\$ 1,093	\$ 1,200	\$ 1,200	\$ 1,200
<u>Natural Gas Office</u>				
Sale of Scrap Materials	-	500	500	500
Residential Sales	1,491,684	1,800,000	1,800,000	1,600,000
Commercial Sales	681,169	950,000	950,000	950,000
Industrial Sales	33,905	45,000	45,000	45,000
Unbilled Gas Sales	(31,321)			
Prisons	179,778	300,000	300,000	300,000
Penalties	11,643	15,000	15,000	15,000
Miscellaneous Revenue	9,588	11,000	11,000	11,000
Bad Debt Recovery		1,000	1,000	1,000
Interest	28,745	15,000	15,000	25,000
Miscellaneous Income	2,430	5,000	5,000	5,000
Refund of Expenditures				
Pension Exp Income	11,438			
Transfer In	53,000	500,000		60,000
Proceeds from Sale of Assets	35,789	-	-	-
Total Gas Service	<u>\$ 2,507,847</u>	<u>3,642,500</u>	<u>3,142,500</u>	<u>3,012,500</u>
<u>Sewer</u>				
Federal Grant				
State Grant				
Charges for Services All Areas	300,903	310,000	310,000	310,000
Miscellaneous Revenue		100	100	100
Refund of Expenditures				
Interest	-	-	-	-
Total Sewer	<u>\$ 300,903</u>	<u>310,100</u>	<u>310,100</u>	<u>310,100</u>
<u>Intracoastal Water System West</u>				
State Grant	34,748			
Sale of Scrap Material	193			
Residential	768,046	800,000	800,000	825,000
Commercial	62,980	100,000	100,000	100,000
Multi-Residential	58,530	70,000	70,000	70,000
Penalties	10,662	13,000	13,000	13,000
Unbilled Revenue	(30,649)			
Service Charges	5,620	6,000	6,000	6,000
Miscellaneous Revenue	2,930	1,250	1,250	1,250
Bad Debt Recovery		400		0
Interest Income	27,270	15,000	30,000	30,000
Pension Exp Income	6,927			
Safe Drinking Water Fee	11,055			
Transfer in	1,000,000	-	500,000	440,000
Total Water Service	<u>\$ 1,958,312</u>	<u>1,005,650</u>	<u>1,520,250</u>	<u>1,485,250</u>

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2025 Budget

	2023 Actual	2024 Original	2024 Revised	2025 Budget
<u>North Iberville Water</u>				
Other Sales				
Residential Sales	156,601	155,000	155,000	170,000
Commercial Sales	20,003	25,000	25,000	25,000
Municipal Sales	103,014	105,000	105,000	105,000
Penalties	1,054	1,200	1,200	1,200
Unbilled Revenue	(1,304)			
Miscellaneous Revenue	1,274	1,000	1,000	1,000
Bad Debt Recovery		500	500	500
Miscellaneous Income	177	1,000	1,000	1,000
Safe Drinking Water Fee	2,527	-	-	-
Total North Iberville Water	\$ 283,346	288,700	288,700	303,700
<u>Intracoastal Water System East</u>				
Federal Grant				
Sales to Axiall	90,000	115,000	115,000	110,000
Sale of Scrap Material				
Residential	345,454	350,000	350,000	350,000
Commercial	334,088	330,000	330,000	335,000
Multi-Residential	5,692	7,000	7,000	7,000
Penalties	8,589	12,000	12,000	10,000
Unbilled Revenue	28,555			
Service Charges	4,085	6,000	6,000	6,000
Miscellaneous Revenue	500	1,000	1,000	1,000
Bad Debt Recovery		400		
Interest Income				
Pension Exp Income				
Refund of Expenditures IWS				
Safe Drinking Water Fee	5,054			
Transfer In	126,000	-	-	-
Total Water Service	\$ 948,016	821,400	821,000	819,000
<u>Highway 1148</u>				
Residential Sales	\$ 69,635	75,000	75,000	75,000
Commercial Sales	58,268	65,000	65,000	65,000
Industrial Sales	10,528	23,000	23,000	20,000
Penalties	634	1,000	1,000	1,000
Unbilled Revenue	846			
Miscellaneous Revenue	2,975	4,000	4,000	4,000
Bad Debt Recovery		50	50	
Safe Drinking Water Fee	1,895	-	-	-
Total Highway 1148	\$ 144,781	168,050	168,050	165,000

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2025 Budget

	2023 Actual	2024 Original	2024 Revised	2025 Budget
<u>East Iberville Water</u>				
Sale of Scrap Materials	\$ 2,790			
Residential Sales	702,605	600,000	650,000	660,000
Commercial Sales	1,297,383	1,200,000	1,300,000	1,313,673
Penalties	16,218	35,000	20,000	20,000
Unbilled Revenue	(84,859)			
Service Charges	16,745	30,000	20,000	20,000
Lease of Lines	1,200	1,200	1,200	1,200
Miscellaneous Revenue	1,223		1,500	2,000
Safe Drinking Water Fee	11,055			
Interest				
Miscellaneous Income	15	1,500		
Transfer In	71,000	-	-	-
Total East Iberville Water	<u>\$ 2,035,376</u>	<u>1,867,700</u>	<u>1,992,700</u>	<u>2,016,873</u>
Total Revenues	<u>\$ 8,179,674</u>	<u>\$ 8,105,300</u>	<u>\$ 8,244,500</u>	<u>\$ 8,113,623</u>
<u>Expenditures</u>				
<u>Natural Gas</u>				
Overtime Wages and Salaries	\$ 61,756	70,000	80,000	60,000
Field Salaries	576,900	505,000	505,000	510,380
Clerical Salaries	254,093	230,000	260,000	269,027
Fringe Benefits	335,353	245,000	260,000	223,971
Unemployment Insurance	1,191	1,500	1,500	855
Drug Screening & Medical	2,088	2,000	2,000	2,200
Dues and Subscriptions	3,714	2,500	2,500	3,500
Publication	237	1,000	1,000	1,000
Utilities	1,372	1,500	1,500	1,500
Postage	52,290	40,000	55,000	55,000
Telephone and Pagers	26,379	30,000	30,000	30,000
Louisiana One Call	3,160	6,500	6,500	5,000
Equipment Rental	-	5,000	5,000	5,000
Service Charges	3,722	3,600	3,600	4,000
Building and Maintenance Supplies	12,695	5,000	5,000	5,000
Maintenance of Mains	18,686	17,000	17,000	19,000
Cathodic Protection Expense	20,768	22,000	25,000	25,000
Cathodic Protection Utilities	5,316	6,500	6,500	6,500
Maintenance of Meters	16,997	17,000	17,000	17,000
Maintenance Machinery & Equipment	11,716	15,000	15,000	15,000
Machine Maintenance & Service Contract	2,669	2,500	2,500	2,500
Computer License	34,003	22,000	45,000	45,000
Professional Fees	39,040	50,000	50,000	45,000
Servitudes and Recordings	510	1,500	1,500	1,000
Field Site Collection	344	600	600	500
Worker's Compensation	22,458	27,000	27,000	20,968
Insurance	204,049	170,000	210,000	210,000

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2025 Budget

	2023 Actual	2024 Original	2024 Revised	2025 Budget
Office Supplies	9,414	7,500	7,500	9,000
Computer Supplies	1,465	4,500	4,500	3,000
Safety Equipment	2,278	5,000	5,000	4,000
Uniforms	9,669	11,000	11,000	11,000
OP Supplies Food and Clothing	1,748	2,500	2,500	2,500
Vehicle Supplies	102,475	65,000	65,000	75,000
Miscellaneous Field Supplies	105,376	95,000	95,000	110,000
Small Tools	16,699	17,000	17,000	10,000
Natural Gas Purchase for Resale	718,020	1,100,000	800,000	800,000
Seminar Training	15,405	12,000	12,000	15,000
Depreciation	367,449	300,000	370,000	370,000
Amortization Expense	2,400	2,400	2,400	2,400
Tax on Service Lines	4,697	5,000	5,000	5,000
Miscellaneous Expense	305	1,500	1,500	1,000
Bad Debt Expense	(362)	12,500	12,500	8,000
Gas Leak Survey	14,325	17,000	17,000	17,000
Loss on Disposal of Fixed Assets	-	-	-	-
Total Natural Gas	<u>\$ 3,082,870</u>	<u>3,087,600</u>	<u>3,063,600</u>	<u>3,026,801</u>
<u>Sewer</u>				
Regular Wages & Salaries	\$ 99,213	90,000	150,000	169,905
Overtime Wages and Salaries	15,217	10,000	15,000	10,000
Fringe Benefits	32,668	22,000	30,000	29,342
Unemployment Insurance	133	500	500	171
Utilities		70,000	57,000	47,000
Telephone and Pagers	898	1,000	1,000	1,000
Telemetry	24,727	12,000	7,000	5,000
Professional Services	699	5,000	5,000	2,000
Worker's Compensation	3,506	3,600	3,600	6,275
Sewer Testing		4,000	4,000	4,500
Operating Supplies All Areas	170,128	75,000	75,000	75,000
Uniforms	626		1,000	1,000
Vehicle Supplies	16,917	20,000	20,000	15,000
Misc Materials & Supplies	3,631	4,000	4,000	4,000
Small Tools and Equipment	856	1,000	1,000	1,000
Seminar and Training Registration	235	500	1,000	1,000
Depreciation	68,053	59,000	59,000	45,000
License Permits & Taxes			600	600
Sewer Treating Chemicals		4,000	10,000	10,000
Sewer Treatment Services		67,000	67,000	67,000
Miscellaneous Expense		500	500	500
Bad Debt Expense	2,338	5,000	5,000	5,000
Building Maintenance Telemetry	269			
Building Maintenance Sewer	8,450	4,000	4,000	4,000
Building Maintenance Misc Materials	172	1,500	1,500	500
Total Sewer	<u>\$ 448,735</u>	<u>459,600</u>	<u>522,700</u>	<u>504,793</u>
<u>Building Maintenance</u>				
Building Maintenance Water Telemetry	\$ 1,500	1,500	1,500	1,500
Building Maintenance Misc. Supplies Water	15,309	7,000	7,000	7,000
	<u>\$ 16,809</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2025 Budget

	2023 Actual	2024 Original	2024 Revised	2025 Budget
<u>Intracoastal Water System West</u>				
Overtime Wages and Salaries	90,090	75,000	100,000	60,000
Field Employee Salaries	348,821	350,000	350,000	384,270
Clerical Salaries	72,609	68,000	70,280	80,330
Fringe Benefits	172,673	120,000	120,000	127,692
Unemployment Insurance	667	1,000	1,000	513
Dues and Subscriptions		500	500	500
Publications	1,365	1,500	1,500	1,500
Utilities	42,469	70,000	50,000	50,000
Postage	36,109	22,000	22,000	25,000
Telephone and Pager Expense	10,967	10,000	10,000	11,000
Equipment Rental	112	3,000	3,000	3,000
Lease of Land	80	500	500	500
Maintenance Machinery & Equipment	2,109	2,000	2,000	2,000
Repairs and Maintenance	557,393	120,000	120,000	150,000
Computer License and Maintenance Contract	515		3,500	3,500
Telemetry Expense	10,323	18,500	12,000	12,000
Professional Services	49,522	40,000	40,000	30,000
Servitudes and Recordings	105	2,500	2,500	1,000
Workers Compensation	24,452	22,000	22,000	28,550
Insurance	84,604	70,000	85,000	85,000
Office Supplies	936	1,000	3,000	4,000
Plant Supplies	80,485	70,000	70,000	70,000
Safety Equipment	242		500	500
Uniforms	1,394		3,000	3,000
OP Supplies Food	1,387	1,000	1,000	1,500
Vehicle Supplies	46,427	50,000	50,000	50,000
Plant Diesel				
Miscellaneous Materials & Supplies	108,240	80,000	100,000	100,000
Small Tools and Equipment	2,524	1,000	2,500	2,500
Seminar and Training Registration	1,550	2,000	2,000	2,000
Depreciation	359,166	350,000	350,000	362,000
Debt Service Interest	7,398	6,000	6,000	2,200
License Permits and Taxes	-	550	550	550
Water Treating Chemicals	307,871	278,000	278,000	300,000
Miscellaneous	5,669	1,500	1,500	1,500
Bad Debt Expense	6,958	8,000	8,000	8,000
Total Water	\$ 2,435,232	1,845,550	1,891,830	1,964,105
<u>North Iberville Water</u>				
Overtime Wages and Salaries	\$ 5,157		8,000	8,000
Field Employee Salaries	75		2,000	2,000
Fringe Benefits	572		1,000	1,000
Unemployment Insurance			50	50
Dues & Subscriptions		500	500	500
Publications	652	800	800	800
Utilities	24,781	25,000	25,000	25,000
Postage		5,000		
Equipment Rental			5,000	3,000
Repairs & Maintenance	76,187	45,000	90,000	80,000
Computer License & Maintenance Contract			3,000	3,000

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2025 Budget

	2023 Actual	2024 Original	2024 Revised	2025 Budget
Telemetry Expense	9,342	15,000	15,000	12,000
Professional Services	1,928	2,000	2,000	2,000
Servitudes and Recordings		1,000	1,000	500
Field Site Collection	65	250	250	150
Worker's Compensation	162		250	250
Insurance	34,401	28,000	36,000	37,000
Office Supplies		750	750	200
Miscellaneous Materials & Supplies	18,844	10,000	15,000	18,000
Depreciation	67,464	72,000	72,000	72,000
Water Treating Chemicals	17,359	16,000	16,000	20,000
Miscellaneous		500	500	500
Bad Debt Expense	2,948	4,000	4,000	4,000
Grant to Village of Grosse Tete	12,569	-	-	-
Total North Iberville Water	<u>\$ 272,506</u>	<u>225,800</u>	<u>298,100</u>	<u>289,950</u>
<u>Intracoastal Water System East</u>				
Publications	\$ 652		700	700
Utilities	23,620	20,000	20,000	25,000
Postage	4,416	10,000	10,000	10,000
Repairs and Maintenance	52,530	30,000	60,000	60,000
Computer License and Maintenance Contract			3,000	3,000
Telemetry Expense	7,500		8,000	8,000
Professional Services	2,373	3,000	3,000	3,000
Servitudes and Recording	210		250	250
Miscellaneous Materials and Supplies	13,347	20,000	20,000	20,000
Water Purchase for Resale	304	750	750	750
Water Treating Chemicals	62,465	70,000	70,000	70,000
Miscellaneous	5	100	100	100
Bad Debt Expense	(48)	-	500	500
	<u>\$ 167,374</u>	<u>153,850</u>	<u>196,300</u>	<u>201,300</u>
<u>Highway 1148</u>				
Overtime Wages and Salaries	\$ 1,787		2,000	2,000
Fringe Benefits	207		500	500
Unemployment Insurance			50	50
Publications	652	700	700	700
Postage	2,026	4,000	4,000	3,000
Computer License and Maintenance Contract			3,000	3,000
Professional Services	233		2,000	1,000
Workers Compensation	51		100	100
Office Supplies		500	500	100
Miscellaneous Materials & Supplies	1,382	1,000	2,000	2,000
Water Purchase for Resale	36,428	45,000	45,000	42,000
Depreciation	29,744	32,000	32,000	32,000
Miscellaneous		500	500	500
Bad Debt Expense	500	5,000	5,000	2,000
Total Highway 1148	<u>\$ 73,010</u>	<u>88,700</u>	<u>97,350</u>	<u>88,950</u>

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2025 Budget

	2023 Actual	2024 Original	2024 Revised	2025 Budget
<u>East Iberville Water</u>				
Overtime Wages and Salaries	\$ 8,085	10,000	10,000	10,000
Field Employee Salaries	69,836	70,000	90,000	98,446
Clerical Salaries	72,125	80,000	80,000	89,294
Fringe Benefits	41,542	25,000	30,000	30,886
Unemployment Insurance	254	700	700	285
Publications	652	1,000	1,000	1,000
Utilities	43,388	48,000	48,000	48,000
Postage	18,150	20,000	20,000	20,000
Telephone and Pager Expense	17,453	18,000	18,000	18,000
Louisiana One Call	1,344	3,000	3,000	1,500
Contract Operations	235,935	245,000	245,000	240,000
Supplies Maintenance - Buildings & Grounds	15,403	4,500	4,500	4,000
Repairs and Maintenance	43,476	40,000	40,000	40,000
Machine Maintenance & Service Contract	1,158	1,000	1,000	1,000
Computer License and Maintenance Contract	515		3,500	3,500
Telemetry Expense	11,491	10,000	10,000	8,500
Professional Services	29,895	10,000	10,000	10,000
Servitudes and Recordings	105			500
Workers Compensation	5,936	6,000	6,000	8,313
Insurance	45,357	40,000	45,000	48,000
Office Supplies	3,925	3,500	3,500	3,500
Computer Supplies			2,000	2,000
Water Testing	3,024	3,000	3,000	3,000
Uniforms	431		1,000	1,000
Op Supplies Food	797	1,000	1,000	1,000
Vehicle Supplies	5,377	10,000	10,000	8,000
Miscellaneous Materials & Supplies	23,517	12,000	12,000	12,000
Small Tools and Equipment	852	1,000	1,000	1,000
Water Purchase for Resale	1,213,173	1,000,000	1,100,000	1,100,000
Depreciation	200,180	210,000	210,000	210,000
Debt Service Interest	975			
Miscellaneous	12	1,000	1,000	500
Bad Debt Expense	9,422	6,000	6,000	6,000
Total East Iberville Water	<u>\$ 2,123,784</u>	<u>1,879,700</u>	<u>2,016,200</u>	<u>2,029,224</u>
<u>Capital Expenditures</u>				
Equipment				
Vehicles				
Line Extensions	-	-	-	-
Total Capital Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>8,620,320</u>	<u>7,749,300</u>	<u>8,094,580</u>	<u>8,113,623</u>
Total Revenues vs. Expenditures	(440,645)	356,000	149,920	-
Contributed Capital				
Beginning Fund Balance	<u>21,066,803</u>	<u>23,174,404</u>	<u>20,626,158</u>	<u>20,776,078</u>
Ending Fund Balance	<u>20,626,158</u>	<u>\$ 23,530,404</u>	<u>\$ 20,776,078</u>	<u>\$ 20,776,078</u>

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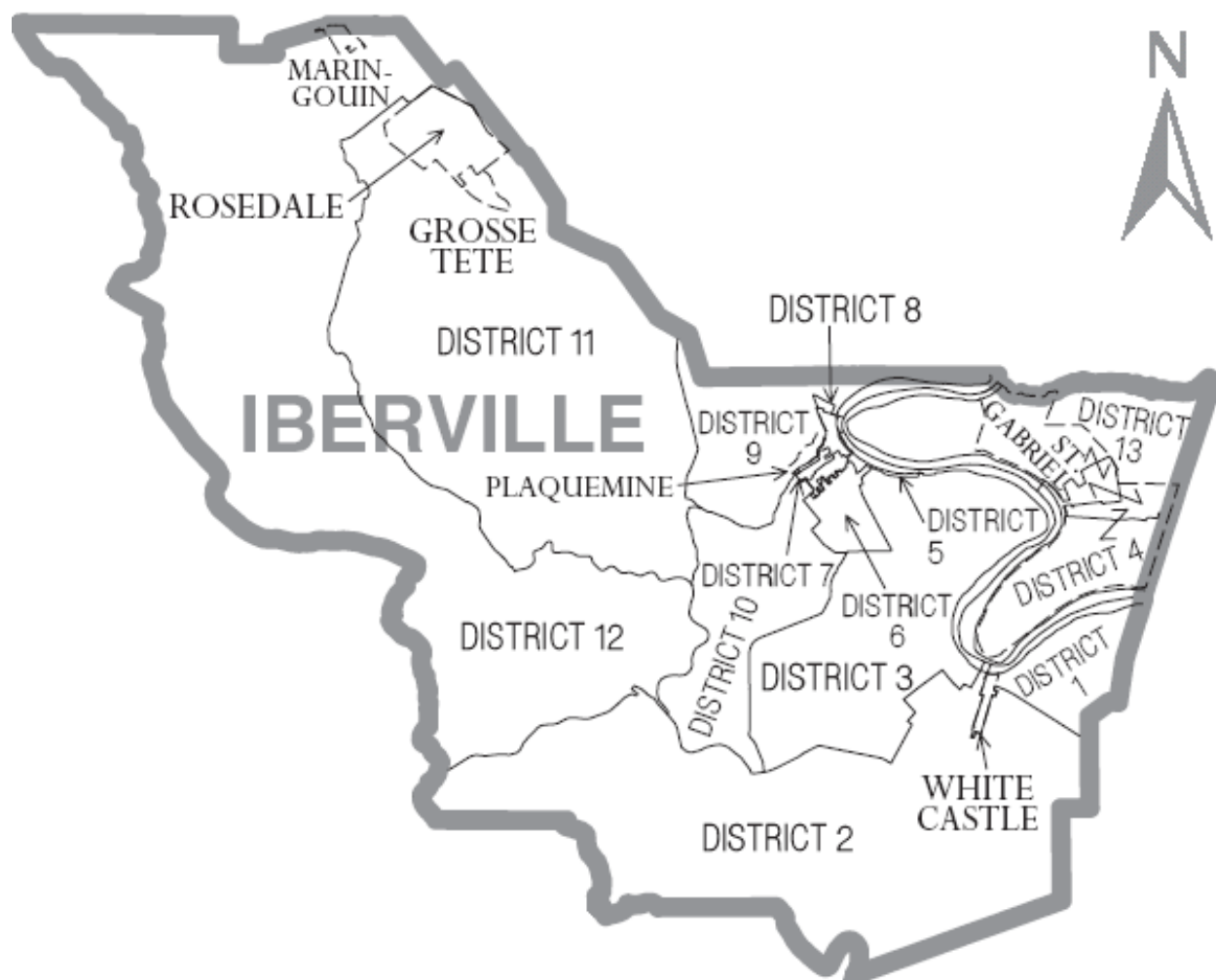
Iberville Parish History

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
 Last Ten Fiscal Years

Fiscal Year	General Government	Housing Assistance	Public Safety	Public Works	Health & Welfare	Culture & Recreation
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	11,960,502	162,000	5,828,252	12,883,969	2,971,558	3,613,079
2024 (*)	12,381,878	165,000	6,199,648	14,761,912	3,636,748	4,282,908
2025 (*)	12,710,118	165,000	6,309,486	15,175,096	5,528,515	4,214,232

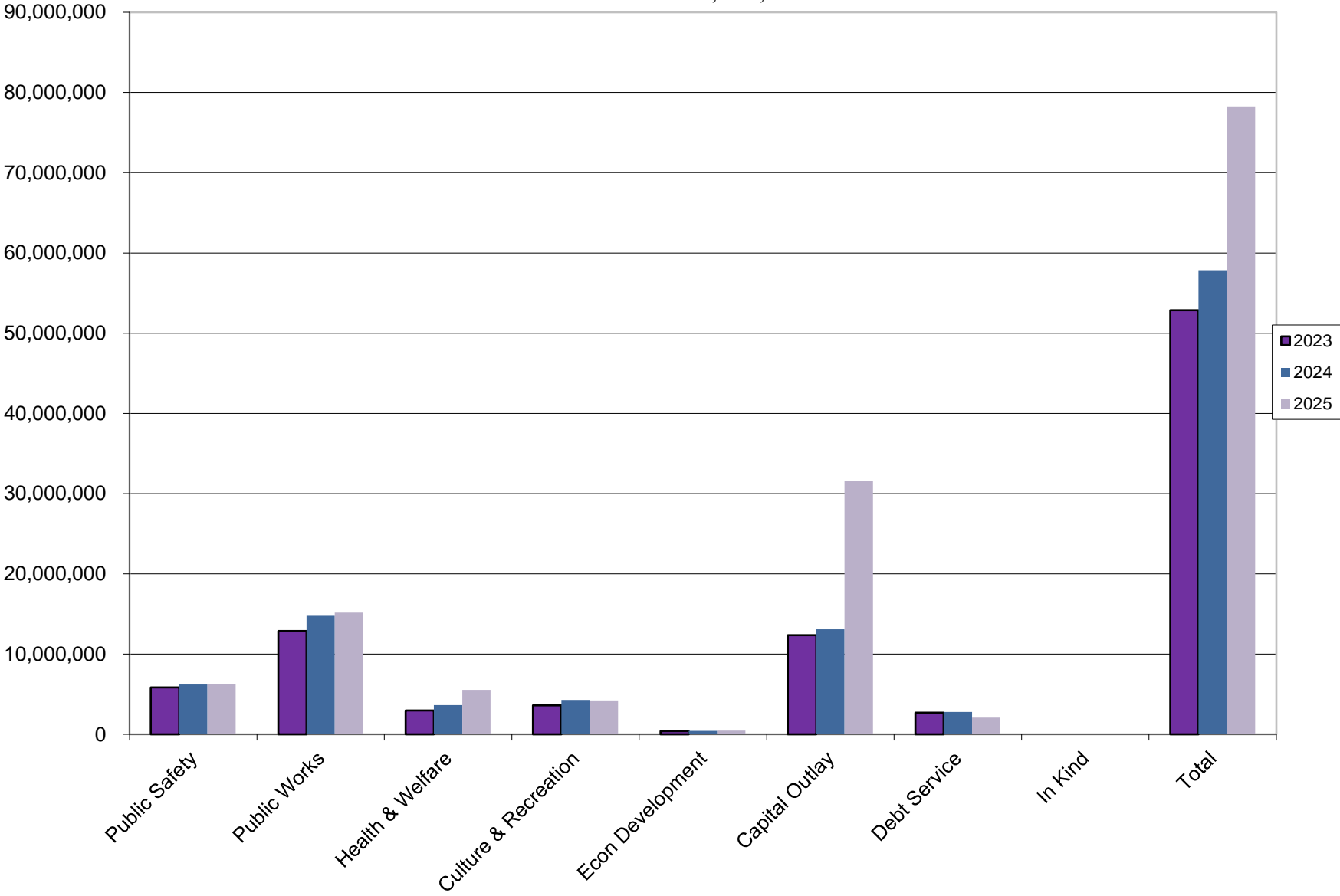
Fiscal Year	Economic Development	Capital Outlay	Debt Service	Other Expenditures	In Kind	TOTAL GOVERNMENT EXPENSES
2014	236,094	19,667,223	1,783,384			57,807,679
2015	239,827	7,789,513	1,774,201			38,400,274
2016	238,228	11,937,668	2,616,830	13,703		42,598,738
2017	250,998	9,825,750	1,781,226			39,024,047
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	384,825	12,356,465	2,703,088			52,863,738
2024 (*)	420,018	13,100,340	2,781,564			57,730,016
2025 (*)	462,941	32,263,589	2,093,784			78,922,761

Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2024 Revised Budget and 2025 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 2023, 2024, 2025



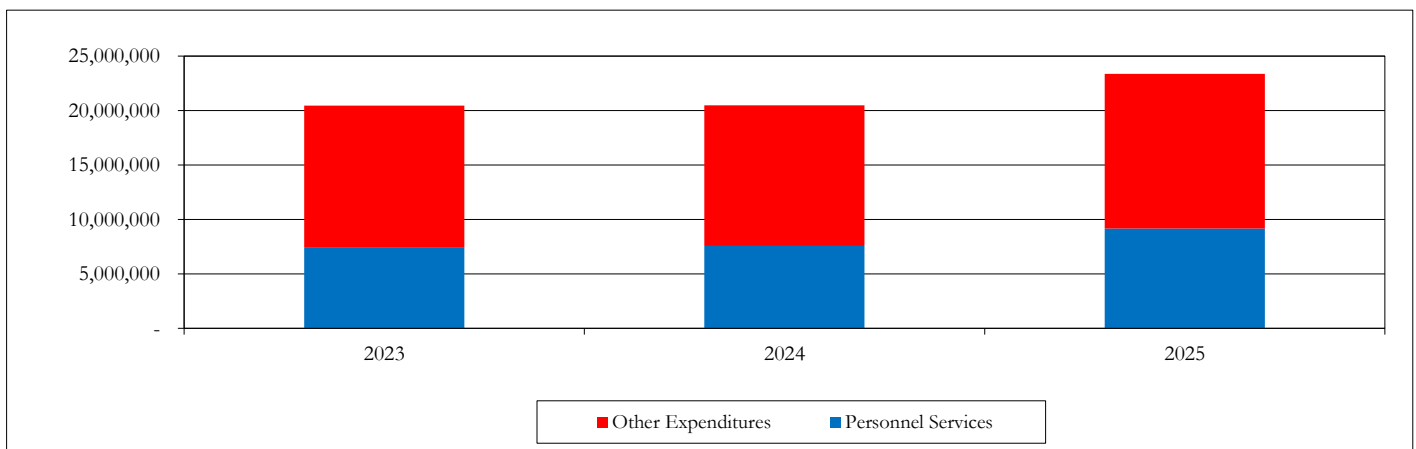
Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2025 Budget

General Fund Expenditures

	2023 Actual	2024 Original	2025		
			Requested	Budget	% Total
Personnel Services:					
Regular Salaries and Wages	5,639,604	5,901,067	6,992,761	6,992,761	29.9%
Overtime Salaries and Wages	282,562	31,000	249,950	249,950	1.1%
Part-time Salaries and Wages	45,015	110,400	110,400	110,400	0.5%
Employee Benefits	1,492,035	1,522,746	1,813,470	1,813,470	7.8%
	\$ 7,459,216	\$ 7,565,213	\$ 9,166,581	\$ 9,166,581	39.2%

Other Expenditures:					
Utilities	102,005	83,294	105,300	105,300	0.5%
General Supplies	252,938	339,695	476,580	476,580	2.0%
Vehicle Supplies	52,236	80,185	93,545	93,545	0.4%
Feeding and Maintenance of Prisoners	1,382,400	150,000	150,000	150,000	0.6%
Professional Services	1,175,919	871,169	1,377,210	1,377,210	5.9%
Liability, Property, and Auto Insurance	4,678,811	4,574,482	5,004,525	5,004,525	21.4%
Seminars and Travel	25,471	108,700	119,800	119,800	0.5%
Operating Transfers	2,185,569	1,478,385	1,580,000	1,580,000	6.8%
Acquisition of Equipment	104,292	1,000,000	1,325,000	1,325,000	5.7%
Capital Outlay- Non- Assigned			650,000	650,000	2.8%
Other	3,031,876	4,223,808	3,324,502	3,324,502	14.2%
	\$ 12,991,517	\$ 12,909,718	\$ 14,206,462	\$ 14,206,462	60.8%

Total General Fund Expenditures	\$ 20,450,733	\$ 20,474,931	\$ 23,373,043	\$ 23,373,043	100%
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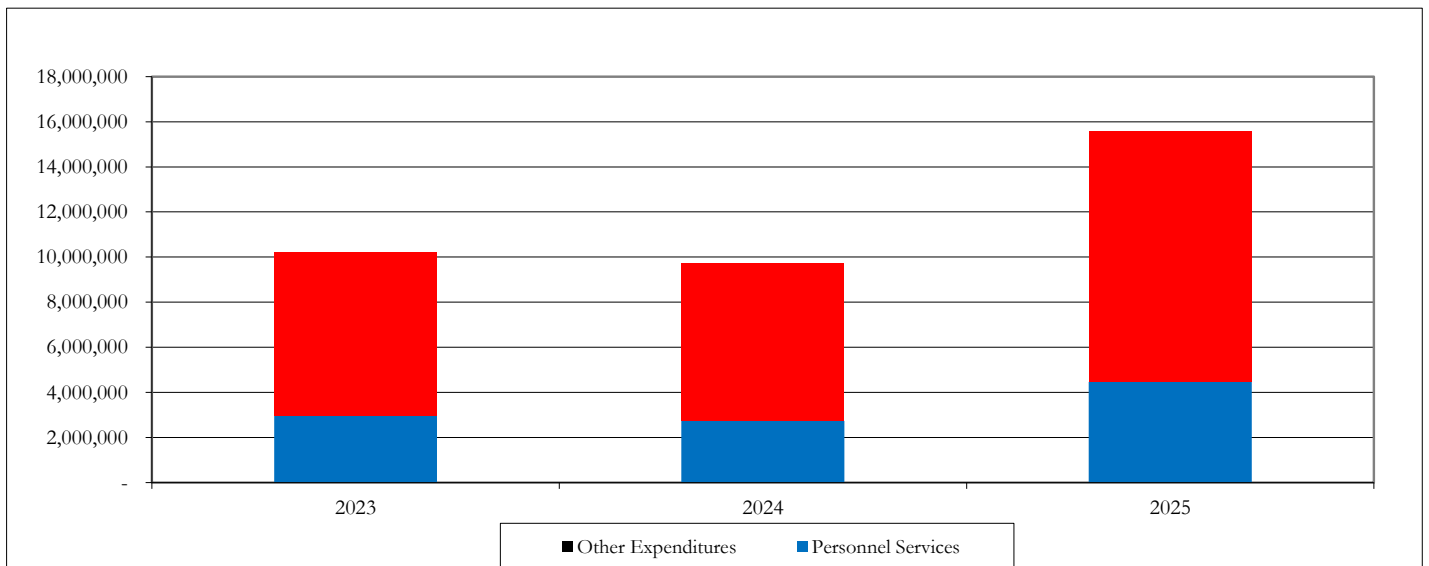
Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2025 Budget

Department of Public Works

	2023 Actual	2024 Original	Requested	2025 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	1,941,202	1,974,731	3,177,514	3,177,514	20.4%
Overtime Salaries and Wages	271,912		210,000	210,000	1.3%
Employee Benefits	768,819	754,893	1,075,254	1,075,254	6.9%
	\$ 2,981,933	\$ 2,729,624	\$ 4,462,768	\$ 4,462,768	28.7%

Other Expenditures:					
Utilities	93,225	101,500	101,500	101,500	0.7%
General Supplies	82,976	129,300	124,500	124,500	0.8%
Vehicle/Equipment Supplies and Maint.	1,567,685	1,269,000	1,350,000	1,350,000	8.7%
Road and Drainage Materials	282,788	606,000	506,000	506,000	3.3%
Liability, Property, and Auto Insurance	383,029	255,847	423,800	423,800	2.7%
Construction in Progress	693,741	1,500,000	3,750,000	3,750,000	24.1%
Infrastructure - other than buildings	2,114,631	500,000	4,000,000	4,000,000	25.7%
Acquisition of Equipment	1,136,080	1,750,000	150,000	150,000	1.0%
Transfers	-				0.0%
Other	892,004	858,229	690,550	690,550	4.4%
	\$ 7,246,159	\$ 6,969,876	\$ 11,096,350	\$ 11,096,350	71.3%

Total DPW Expenditures	\$ 10,228,092	\$ 9,699,500	\$ 15,559,118	\$ 15,559,118	100%
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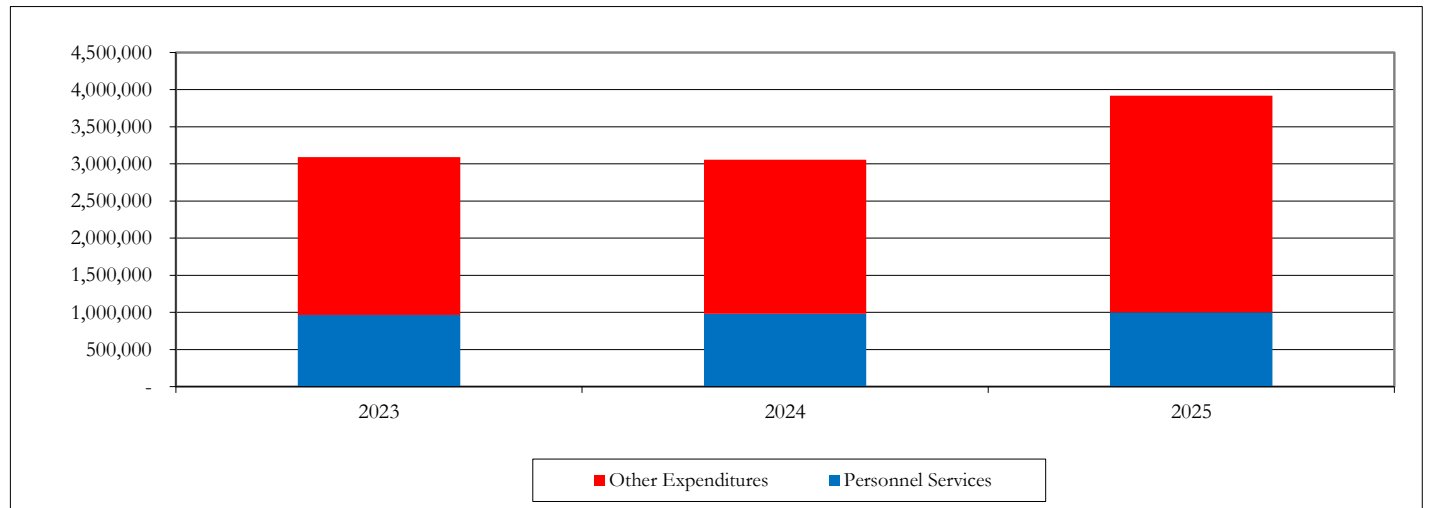
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2025 Budget

Department of Public Building Maintenance

	2023 Actual	2024 Original	Requested	2025 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	686,387	715,257	750,141	750,141	19.2%
Overtime Salaries and Wages	58,224	25,000	25,000	25,000	0.6%
Employee Benefits	222,283	239,805	223,777	223,777	5.7%
	\$ 966,894	\$ 980,062	\$ 998,918	\$ 998,918	25.5%

Other Expenditures:					
Utilities	445,691	467,708	477,800	477,800	12.2%
General Supplies	91,417	125,300	103,150	103,150	2.6%
Vehicle/Equipment Supplies and Maint.	48,346	16,250	41,500	41,500	1.1%
Maintenance Buildings and Grounds	748,562	458,800	573,000	573,000	14.6%
Liability, Property, and Auto Insurance	463,882	503,431	513,260	513,260	13.1%
Acquisition of Equipment & Capital Outlay	261,690	370,000	1,080,000	1,080,000	27.6%
Other	63,577	134,533	129,100	129,100	3.3%
	\$ 2,123,165	\$ 2,076,022	\$ 2,917,810	\$ 2,917,810	74.5%

Total PBM Expenditures	\$ 3,090,059	\$ 3,056,084	\$ 3,916,728	\$ 3,916,728	100%
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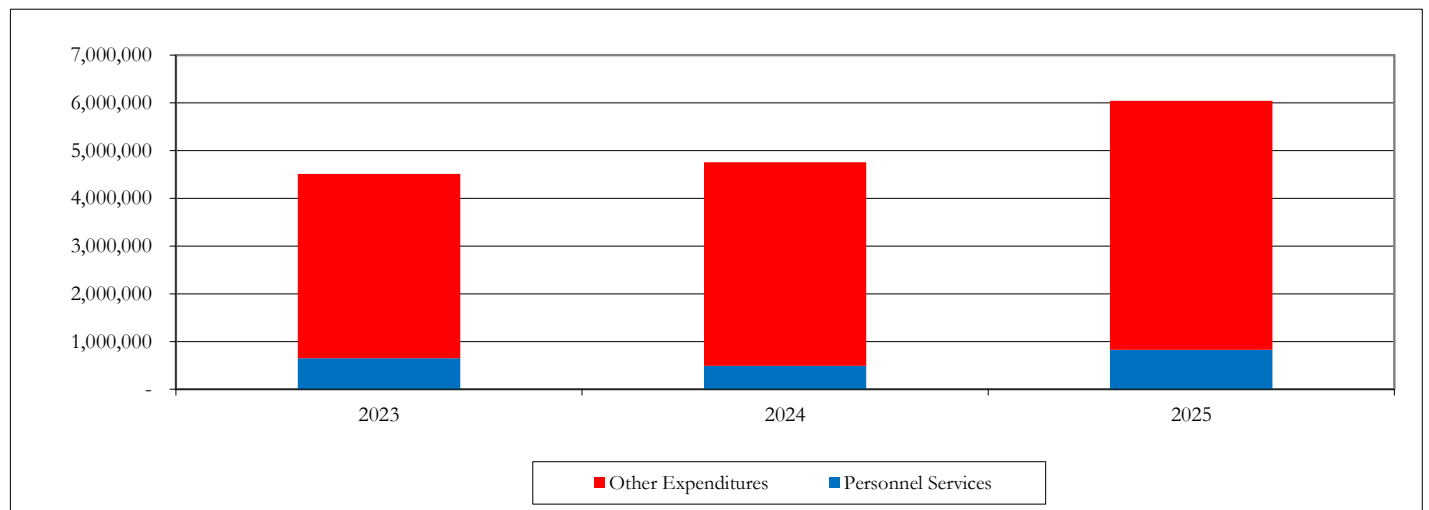
Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2025 Budget

Department of Solid Waste

	2023 Actual	2024 Original	Requested	2025 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	389,844	372,944	556,731	556,731	9.2%
Overtime Salaries and Wages	115,812		75,000	75,000	1.2%
Employee Benefits	141,455	117,484	197,614	197,614	3.3%
	\$ 647,111	\$ 490,428	\$ 829,345	\$ 829,345	13.7%

Other Expenditures:					
Contractual Services	187,608	150,000	150,000	150,000	2.5%
Solid Waste Residential and Boom Truck	2,376,557	3,065,807	3,124,990	3,124,990	51.7%
Solid Waste Recycling	101,618	55,000	100,000	100,000	1.7%
Solid Waste Governmental Buildings	525,036	400,000	400,000	400,000	6.6%
Acquisition of Equipment	213,500	250,000	980,000	980,000	16.2%
Other	462,111	344,260	460,650	460,650	7.6%
	\$ 3,866,430	\$ 4,265,067	\$ 5,215,640	\$ 5,215,640	86.3%

Total Solid Waste Expenditures	\$ 4,513,541	\$ 4,755,495	\$ 6,044,985	\$ 6,044,985	100%
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Iberville Parish Council
 Plaquemine, Louisiana
Ad Valorem Tax Data
 Last Ten Fiscal Years

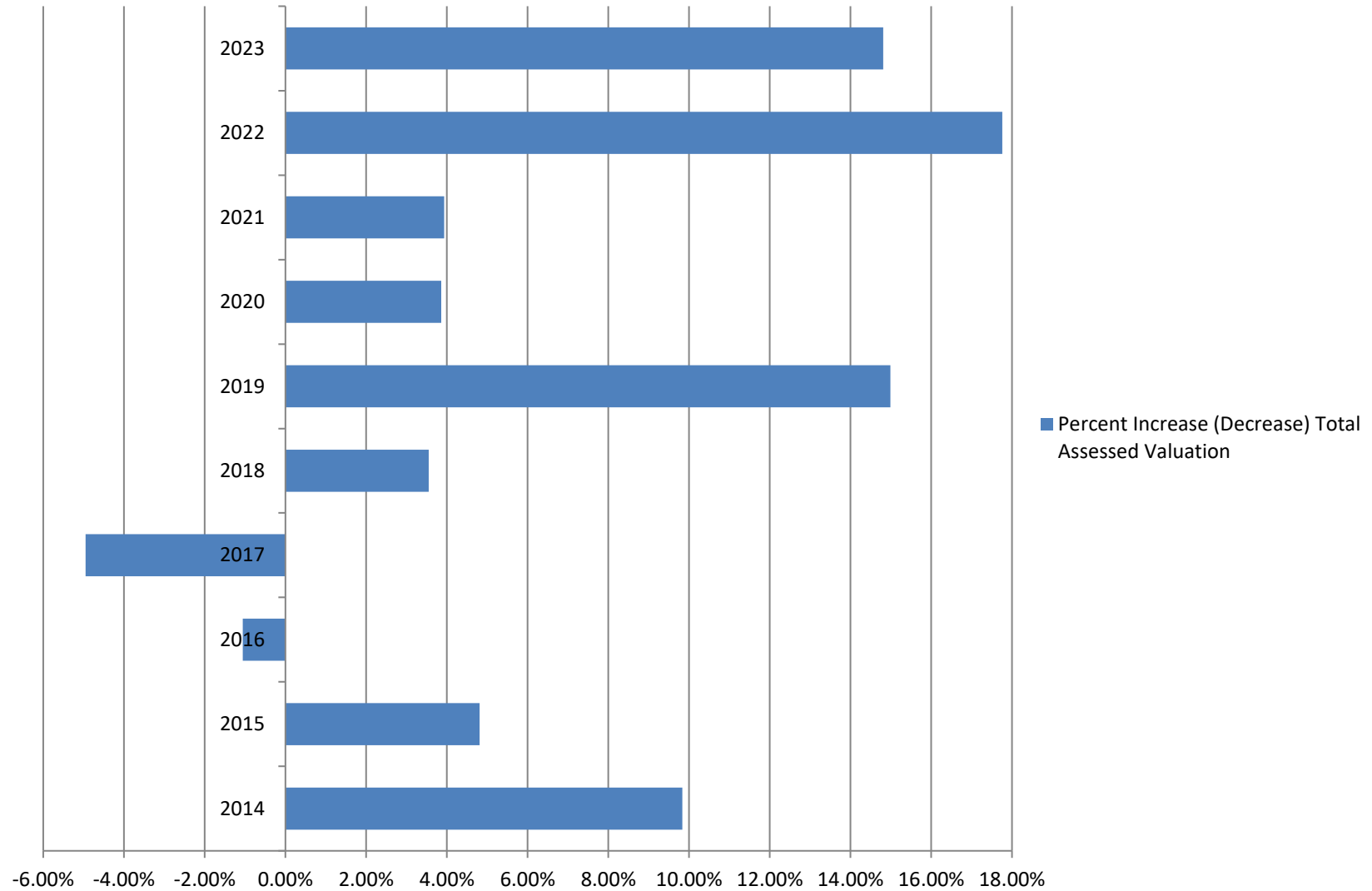
<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Homestead Exemptions</u>	<u>Taxable Assessed Valuation</u>	<u>Percent Increase (Decrease) Total Assessed Valuation</u>
2014	626,208,606	46,723,941	579,484,665	9.83%
2015	657,871,632	47,104,780	610,766,852	4.81%
2016	650,964,665	47,502,310	603,462,355	-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%
2023	1,169,113,705	52,774,412	1,116,339,293	14.81%

CLASSIFICATION ANALYSIS

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Public Service Property</u>
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
2023	1,169,113,705	154,346,050	907,393,515	107,374,140

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	
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%
2023	154,346,050	1,543,460,500	907,393,515	6,043,240,810	107,374,140	429,496,560	52,774,412	1,169,113,705	7,963,423,458	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
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%
2023	19,545,733	18,760,498	96%	480,048	19,240,546	98%

Source: Iberville Parish Assessor's Office Grand Recap Reports

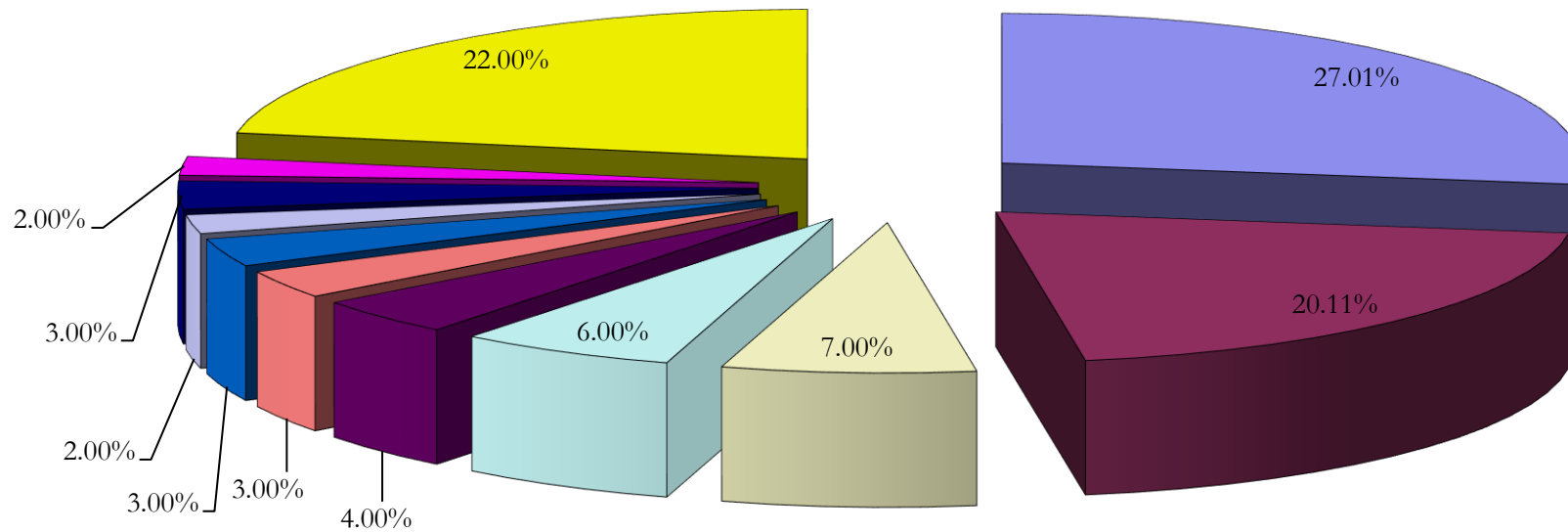
- (1) Includes the general fund, special revenue funds, capital outlay, debt service funds and governmental component units.
 (2) Taxes collected beyond assessed tax levy are considered delinquent tax collections from prior year tax levy.

Iberville Parish Council
 Plaquemine, Louisiana
Principal Taxpayers
 For the Year Ending December 31, 2023

<u>Taxpayer</u>	<u>Rank</u>	2023	
		<u>Assessed Valuation</u>	<u>Percentage of total Assessed Valuation</u>
Shintech Louisiana LLC	1	\$ 239,846,440	27.01%
Dow Chemical Co	2	178,529,840	20.11%
Syngenta Crop Protection	3	61,436,060	6.92%
Axiall Corporation	4	53,197,020	6.0%
Cos Mar Company	5	38,303,950	4%
Blue Cube Operations LLC	6	29,410,420	3%
Flopam, Inc.	7	25,707,490	3%
Boardwalk Louisiana	8	23,254,490	3%
Pioneer America, LLC	9	22,207,370	3%
Taminco, Inc	10	18,284,120	2%
Total		690,177,200	78%
Other		<u>197,696,360</u>	<u>22%</u>
		<u>\$ 887,873,560</u>	<u>100%</u>

Source : Iberville Parish Assessor's Office

Iberville Parish Council
 Plaquemine, Louisiana
Principal Taxpayers
 (2023 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.	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	2023	2032	4/24/2021	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
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	\$ 59,410	996,001,005	\$ 19,718,029	\$ 2,877,083	\$ 16,840,946	1.69%	1.12%	668
2023	29,510	*	1,169,113,705	\$ 17,404,616	\$ 2,966,799	\$ 14,759,917	1.26%	*	590

(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
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
2023	2,090,000	429,131	2,519,131	18,265,164	0.14

Source: Iberville Parish Council Financial Report - Year 2014-2023
 Iberville Parish Council Budgets: Amended 2022 Budget

[1] Includes General Fund General Governmental Expenditures only.

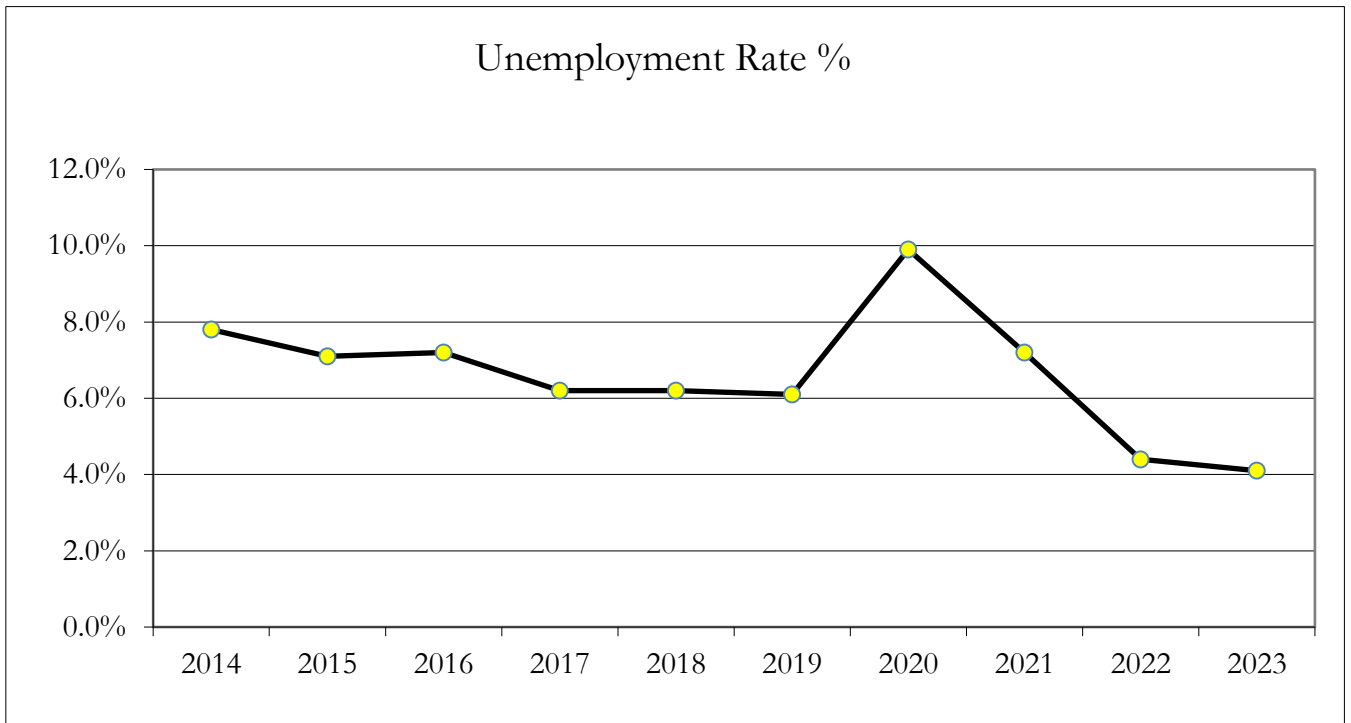
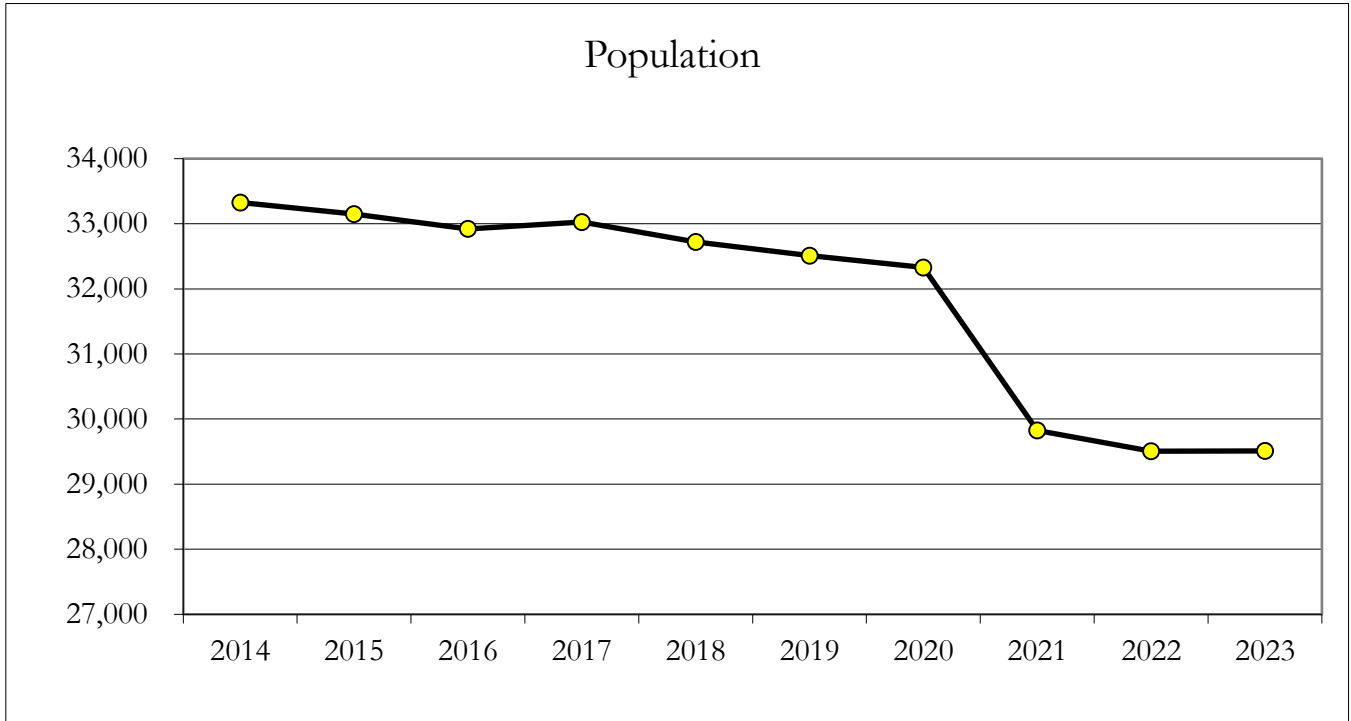
Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

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>
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	1,540,175	59,410	4.4%
2023	29,510	N/A	N/A	4.1%

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
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Demographics
Last Ten Fiscal Years



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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 total budgeted expenditures shall not exceed the total estimated revenues, including beginning fund balances, available within each fund.

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.

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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.

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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.

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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.

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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.