

# 2026

## ADOPTED BUDGET



PLAQUEMINE, LA  
NOVEMBER 18, 2025

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# 2025 Amended and 2026 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

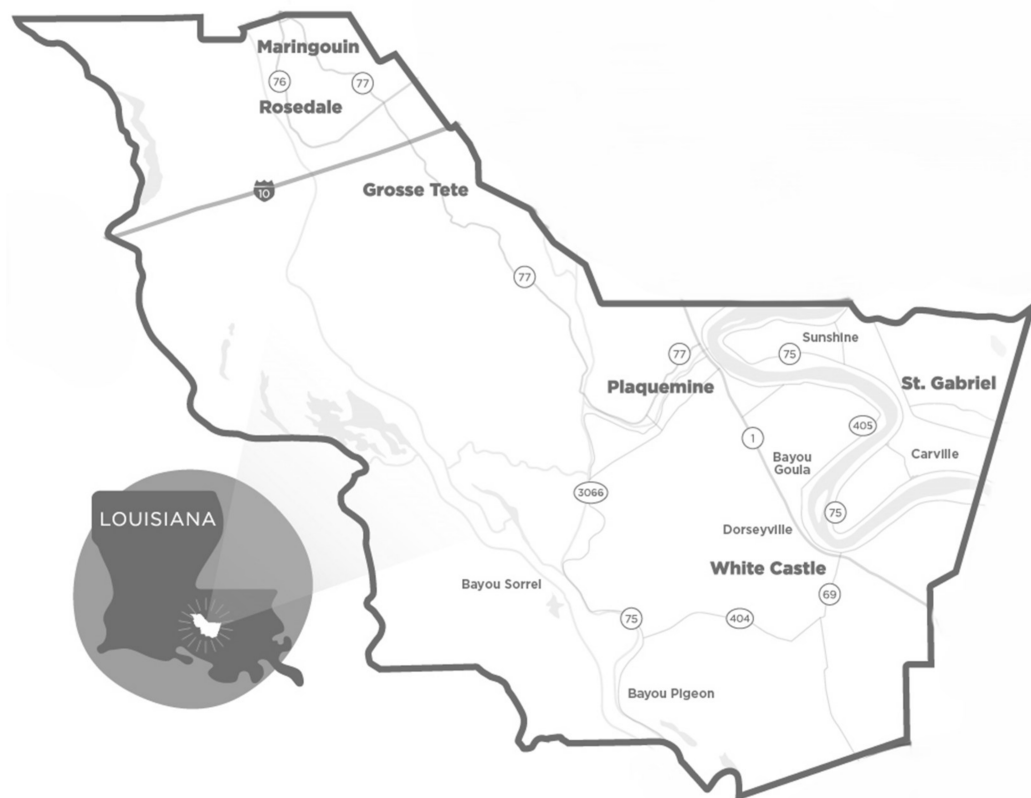
**District 13** Bart B. Morgan

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**2026 Operating and Capital Budgets**

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# INTRODUCTION AND OVERVIEW





# PRESIDENT'S POLICY STATEMENT

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## MISSION STATEMENT

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

## SERVICE AREA

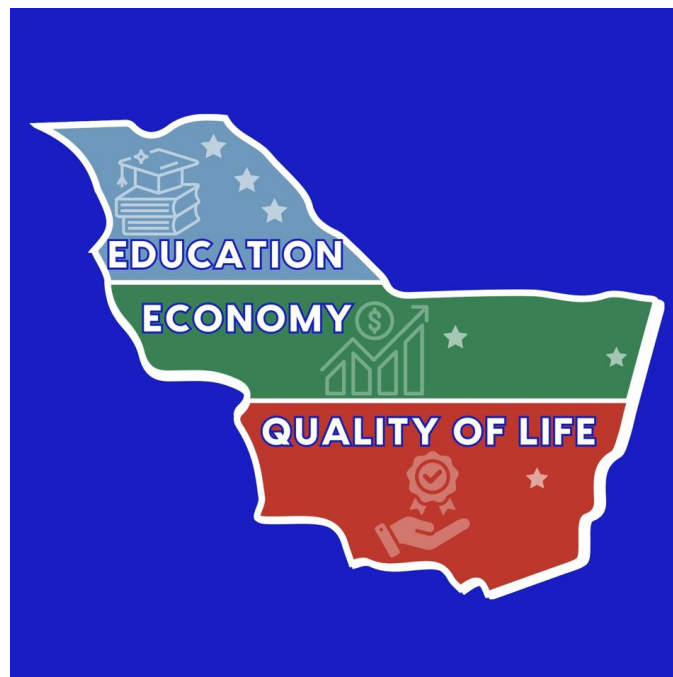
The Iberville Parish Government covers general parish government functions, including the legislative and executive branches of parish government. Our functions include Public Safety, Public Works, Health and Welfare, Culture and Recreation, Economic Development, and the basic utilities of sewer, gas,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

## Vision & Goals Introduction

The information gathered from the visioning sessions, Iberville Parish Strategic Plan and interviews with Iberville Citizens was used to create the master plan's *Vision and Goals*. The *Vision* is the overriding theme that defines the community's dream for the future of the parish. The *Goals* take the *Vision* and break it into individual elements that needs addressing in order to attain the "dream." Each goal is analyzed with regard to the following:

- The **Community's Perception** of existing conditions
- A **Reality Response** of that perception
- An **Opportunity Response** which seeks to list a set of measurable *objectives*

Each *objective* separates the goals into smaller tasks, when jointly accomplished, will achieve the desired goal. Furthermore, as represented at all the community meetings, the *Vision*, *Goals*, and *Objectives* of the master plan will take advantage of the continued efforts by the Louisiana Economic Development Council (LEDC) by integrating master plan objectives with Vision 2020. This prerogative will help to insure that the efforts made in Iberville will coincide with, and be amplified by, the wider efforts by state officials. The development of the objectives for each master plan goal will reflect consideration of the three principal areas of emphasis outlined in the Vision 2020 graphic:



1. **EDUCATION** – To be a learning enterprise in which all Louisiana businesses, institutions and citizens are actively engaged in the pursuit of knowledge.
2. **ECONOMY** – To build a thriving economy driven by innovative, entrepreneurial and globally competitive companies that make productive use of technology and the states human, educational and natural resources.
3. **QUALITY OF LIFE** – To achieve a standard of living among the top ten states in America.

**VISION:** *Iberville Parish will be a diverse community that celebrates our rich heritage while embracing the future. Its flourishing economy will provide the basis for educational opportunities and cultural advances that will afford every citizen the opportunity to reach his or her full potential.*

**Goal 1:** To increase and diversify housing.

**Goal 2:** To increase local shopping opportunities.

**Goal 3:** To improve and enhance infrastructure and gateways.

**Goal 4:** To increase economic opportunities within the Parish while maintaining its rich heritage and culture.

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

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

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

STATE OF LOUISIANA  
PARISH OF IBERVILLE

IPC ORDINANCE # 017-25

**ORDINANCE TO ADOPT THE FISCAL YEAR 2026 OPERATING AND CAPITAL  
IMPROVEMENT BUDGET AND THE AMENDED 2025 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, 2026 through December 31, 2026.

WHEREAS, the 2025 amended and 2026 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 19<sup>th</sup> 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 2026 budgets to the extent such funds are received by the Iberville Parish Council.

WHEREAS, the 2025 amended budget and the 2026 Operating and Capital Improvement budgets having been duly submitted for public hearing on the 18<sup>th</sup> day of November 2025.

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

"That the 2025 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, 2026, in accordance with law."

The foregoing ordinance which was previously introduced at the meeting of the Iberville Parish Council on October 21, 2025 and a copy thereof having been published in the official journal on October 27, 2025, the public hearing on this ordinance held on the 18<sup>th</sup> day of November, 2025, 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 Councilwoman Jenkins, having been duly submitted to a vote, the ordinance was duly adopted by the following yea and nay vote on roll call:

YEAS: Easley, Frazier, Pierce, Jenkins, Markins, Bradford, Martinez, Dardenne, Jewell,  
Morgan.

NAYS: Allen, Dominique.

ABSTAIN: None.

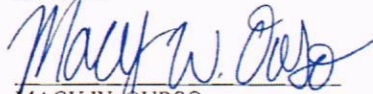
ABSENT: None.

The ordinance was declared adopted by the Chairman on the 18<sup>th</sup> day of November, 2025.

IBERVILLE PARISH COUNCIL

BY: Steve C. Smith  
STEVE C. SMITH, CHAIRMAN

ATTEST:

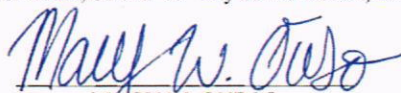
  
 MACY W. OURSO  
 COUNCIL CLERK

## CERTIFICATE

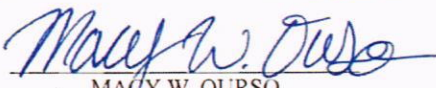
I, Macy W. Ourso, do hereby certify that I am the duly qualified and appointed Council Clerk of the Parish Council, Parish of Iberville, State of Louisiana.

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 18<sup>th</sup> day of November, 2025.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Parish of Iberville, State of Louisiana, on this 18<sup>th</sup> day of November, 2025.

  
 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 19<sup>th</sup> day of November, 2025 at 4:50 P.M.

  
 MACY W. OURSO  
 IBERVILLE PARISH COUNCIL CLERK

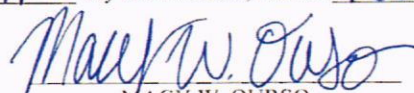
I, Chris Daigle, Parish President, do hereby acknowledge receipt of the above ordinance on the 19<sup>th</sup> day of November, 2025 at 4:50 P.M.

  
 CHRIS DAIGLE  
 PARISH PRESIDENT

I, Chris Daigle, Parish President, hereby APPROVE  
 (approve / veto) the above ordinance on the 19<sup>th</sup> day of November, 2025.  
 (If vetoed attach veto statement.)

  
 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 19<sup>th</sup> day of November, 2025 at 4:50 P.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, 2025**

*Christopher P. Morill*

**Executive Director**



# ***SPECIAL ACKNOWLEDGEMENTS***

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**Stephanie Glynn**  
Assistant Chief Financial Officer

**Lane Neely**  
Budget Analyst

**Chantal Hidalgo**  
Purchasing Agent

**Angela Collins**  
Accounts Payable

**Michelle Iverson**  
Accounts Payable





**CHRIS DAIGLE**

PARISH PRESIDENT  
IBERVILLE PARISH

DWAYNE BOUDREAUX  
CHIEF ADMINISTRATIVE OFFICER

RANDALL W. DUNN, CPA  
CHIEF OPERATING OFFICER

October 21, 2025

Honorable Steve Smith, 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 2026.

The economy of Iberville Parish has remained steady during 2025. Our sales/use tax collections have experienced an 8% decline through October of 2025 and property taxes have risen during 2025. Petrochemical plant expansion and maintenance have been flat during 2025 due to the uncertainty of the national economy. We expect Sales/Use taxes to continue to remain steady at 2025 levels during 2026.

### **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 flat level of Sales\Use tax collections during 2026. Continued low natural gas prices continue to contribute to decreased petrochemical industry production cost, but proposed plant expansions have stalled on the national economic outlook. The cost of natural gas has remained level during 2025 with no expectation of a significant rise during 2026. 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 2025, the solid waste contract had a 3% increase per the 2024 contract and a house count increase from 13,265 to 14,995. In January 2025 the Parish residential waste services contract with Pelican Waste which amounted to \$19.63/household/month for a total of \$3,294,503 for 2025 with the house count increase.

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 2025 is \$14,489,014. Iberville administration has proposed a balanced budget for 2026.

#### ***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 Water Revenue Bonds
3. 62.0439% of a  $2\frac{2}{3}\%$  sales tax or .4135% for General Purposes and Fire Protection.

4. 100% of a 1/3% sales tax to be used strictly for Solid Waste Collection.

We have projected sales\use tax to decrease from an original budget of \$30,458,646 in 2025, to \$28,136,366 in 2026. We continue to experience healthy economic environment surrounding our Petro-Chemical industry, but the national economy uncertainty has the industry pausing expansions and capital maintenance. 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:

2026 – 3%  
2027 – 3%  
2028 – 3%  
2029 – 3%  
2030 – 3%

### ***Property Tax***

Iberville Parish levied an average of 18.68 mills parish-wide that is projected to generate \$16,685,560 for 2026, which is an increase from 2024. There was an increase in actual property tax collections for 2025 because of an increase in assessed values. We project 2026 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 2025 property tax authorized millage rates:**

Primary Government:

	<u>Authorized</u>	<u>2025 Levy</u>
General Alimony	2.49 mills	2.48 mills
General Alimony within Municipal limits	1.24 mills	1.24 mills
Parish-Wide Drainage	5.00 mills	4.99 mills
Public Building Maintenance	3.00 mills	2.99 mills
Parks and Recreation	3.00 mills	2.99 mills

Component Units:

	<u>Authorized</u>	<u>2025 Levy</u>
Library	4.00 mills	3.99 mills

### **Schedule of additional 2025 property tax authorized within Fire Protection Districts:**

	<u>Authorized</u>	<u>2025 Levy</u>
Fire District No. 1	3.95 mills	3.90 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 2025. We do expect an increase during 2026. 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 2026 is \$700 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 2025 employer’s contribution rate to the Parochial Employees’ Retirement System (PERS) was certified at 11.25% by the system’s Board of Trustees. The 2026 employer’s required contribution rate to the system is 11.00%. This budget provides funding at this level. The employee contribution rate will remain at 9.50% in 2026.

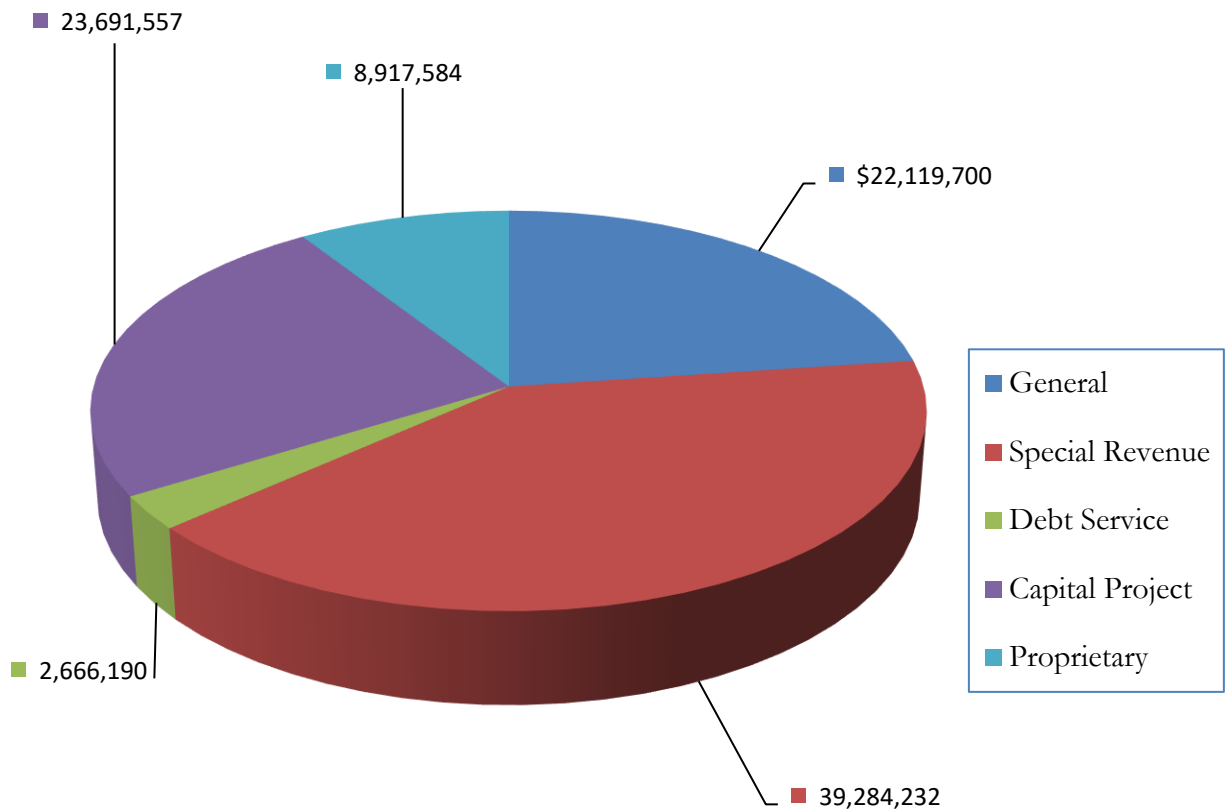
## ***Summary of All Funds***

The proposed budget for the year 2025 including all funds, exclusive of transfers between funds, is \$96,679,263. This represents a total increase of 11.07% from year 2025 adopted budget. The chart below depicts a comparison between the 2026 and 2025 budgets by fund type.

**Appropriations – All Funds  
2026 compared to 2025**

	<b>2026 Budget</b>	<b>2025 Budget</b>	<b>2026 Budget Over (Under) 2025 Budget</b>	
<b>Fund Type</b>	<b><u>Amount</u></b>	<b><u>Amount</u></b>	<b><u>Amount</u></b>	<b><u>Percent</u></b>
General	\$22,119,700	\$ 21,793,043	\$ 326,657	.96%
Special Revenue	39,284,232	42,609,515	(3,325,283)	(7.81%)
Debt Service	2,666,190	1,911,106	755,084	39.51%
Capital Project	23,691,557	12,609,096	11,082,461	87.89%
Proprietary	<u>8,917,584</u>	<u>8,113,623</u>	<u>803,961</u>	<u>9.90%</u>
	\$96,679,263	\$ 87,036,383	\$ 9,642,880	11.07%

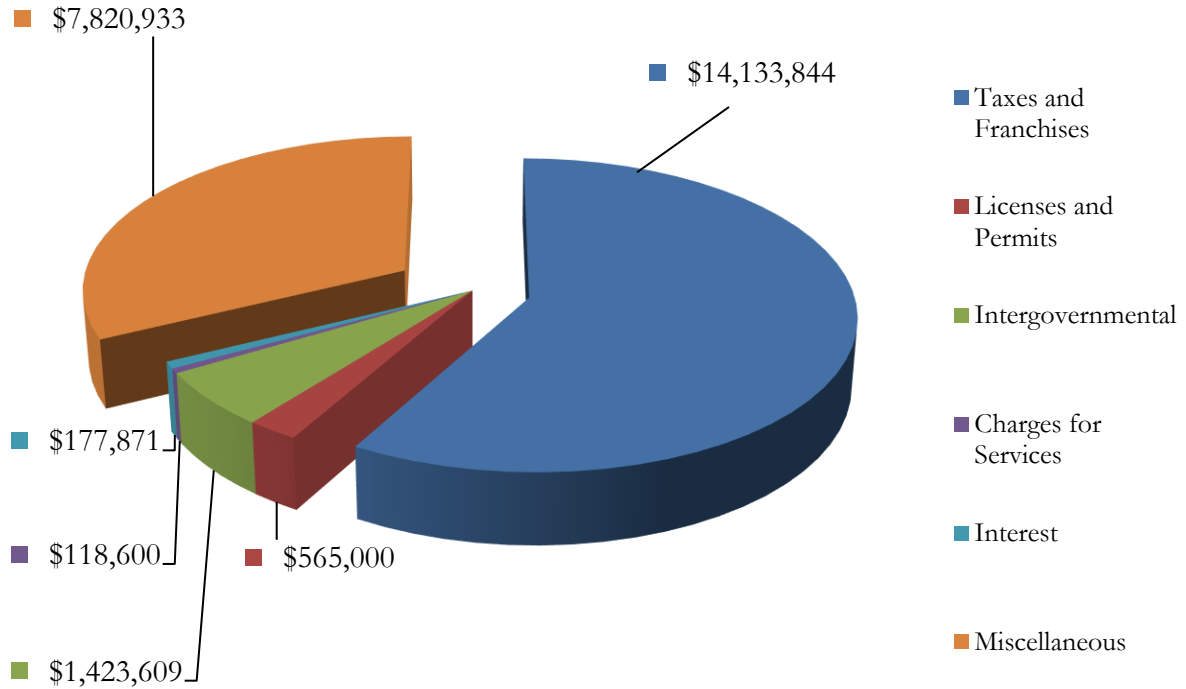
**Total 2026 Appropriations by Fund Type  
Excluding Transfers between funds \$96,563,834**



## General Fund

As shown above, the General Fund makes up 22.79% of our total budget for 2026. The general fund provides funding for general operations of the government and includes most revenue that is not legally dedicated for a specific purpose.

### *2026 General Fund Sources of Revenue \$22,004,271*



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 2026. 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 2026 Annual Operating Budget and Capital Improvement Budget increased by \$718,614 compared to the 2025 Amended Budget.

**Appropriations – General Fund  
2026 compared to 2025**

<b>Function</b>	<b>2026 Budget</b>	<b>2025 Amended Budget</b>	<b>2026 Budget Over (Under) 2025 Budget</b>	
General Government	\$ 12,164,640	\$ 11,347,737	\$ 816,903	7.19%
Public Safety	2,980,760	2,945,721	35,039	0.11%
Public Works	2,396,173	2,458,668	(62,495)	(2.55%)
Health and Welfare	1,965,894	2,033,379	(67,485)	(3.32%)
Culture and Recreation	1,393,142	1,247,603	145,539	11.66%
Economic Development	474,091	453,264	20,827	4.59%
Capital Outlay	745,000	914,714	(169,714)	(18.56%)
Debt Service	-	-	-	
	\$22,119,700	\$21,401,086	\$ 718,614	3.35%

**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 21, 2025, \$1,738,761 of this debt remains outstanding.

Iberville Parish did not enter any new capital lease purchasing agreements during 2025. \$158,593 is outstanding on the 2018 Fire District 2 pumper truck lease. Iberville Parish treats all capital lease agreements as traditional loans.

On October 21, 2025, Iberville Parish has \$13,122,354 in primary government debt. \$7,498,761 of this debt was due to sales tax revenue bonds, \$4,575,000 in water revenue bonds, 158,593 in capital lease purchasing agreements and \$890,000 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 2026 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, 2025/2026 Sales Tax Collections and Fund Balance. We have various other Capital

Improvement projects that have been rolled over from the 2025 budget to the 2026 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 2025. The Iberville Parish Solid Waste Fund will decrease its budgeted fund balance for 2026. 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 2026 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 2025, property taxes will continue to increase during 2026. We had no material fund decreases in our Special Revenue Funds and our General Fund for 2025.

### **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 2026 and 2027. 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 an 8% reduction in collections during 2025. We expect them to level through 2026 and 2027. 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 2025 operating budget expenditure total is \$44,025,176 and the 2026 operating budget expenditure total is \$47,767,922 for a net increase of \$3,742,746.

Capital budgeted expenditures have increases from a 2025 amended budget amount of \$20,677,217 to a 2026 budgeted amount of \$37,143,157. This is an increase of \$16,465,940 from the 2025 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 2026.

Debt Service of principal and interest have decreased from a 2025 amended budget amount of \$2,093,781 to a 2026 budget amount of \$2,850,600. This increase of \$758,819 was due to payment terms on principal and more debt outstanding effecting corresponding interest payments.

### **Priorities for the 2026 Budget Year**

Iberville Parish is projecting a leveling in Sales\Use Tax collections for 2026. 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 15 million dollars in the last 9 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 2026**

Iberville Parish will expend \$37,143,157 for capital outlay projects and equipment purchases for 2026. Some of the major projects and the long-term impacts are included in the 2025 budget are as follows:

1. We have budgeted \$7,066,548 on water related projects. Included are LCDBG Water Improvements, upgraded water storage for East Side water supply, and upgraded water filters that service the Dorseyville and rural White Castle areas. Our operating will not be effected by these expenditures.



2. Included in our road budget is \$8,758,646 for scheduled capital maintenance of various roads throughout the parish. Projects such as: \$5,200,000 for improvement to Manchac Road and \$1,858,646 for improvements to unimproved rural roads.
3. Iberville has also budgeted \$800,000 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 \$1,775,000 improve parks and Cultural Attractions 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, 2026.
5. We have also budgeted \$1000,000 for drainage equipment. The project impacts the operating budget by improving drainage and decreasing maintenance.
6. Iberville has budgeted \$3,00,000 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 \$2,500,000 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 \$3,050,000 for the construction or remodel of various parish buildings. We have included \$850,000 for Iberville Courtroom remodel to address modernization and security concerns. \$920,000 is budgeted toward the remodel of the EOC/911 building allowing for system upgrades, office space and bunkroom. \$1,000,000 is budgeted for the remodel of the DPW maintenance facility to re-purpose areas for additional office space and the construction of a payment drive-through.

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 has engaged a consulting firm to complete a Parish-Wide Master plan that will be completed during 2026 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 sales/use tax collections Iberville has continued to provide for well-maintained roadway system and infrastructure. These are all in compliance with the existing 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, 2025**. 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.

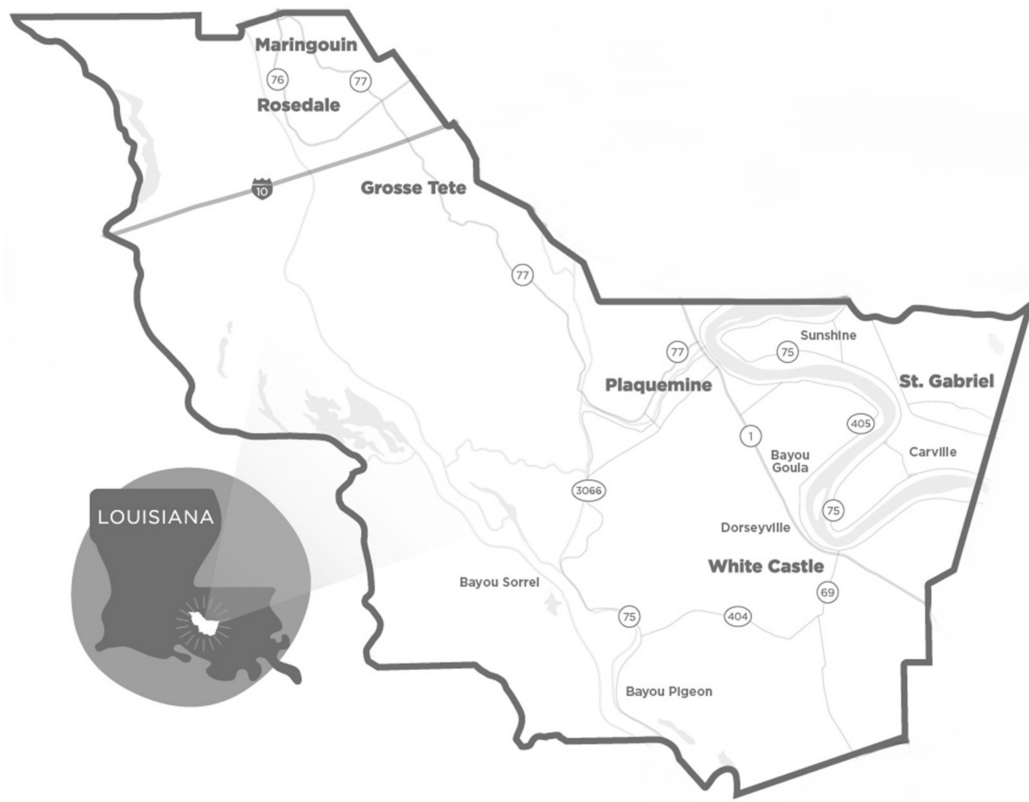
This budget sets forth the priorities of the administration. I thank the Iberville Parish Council and all employees who work tirelessly in their service to the citizens of Iberville Parish. With full cooperation from the Iberville Parish Council, Iberville Parish will continue to move forward, and to improve the quality of life for our residents.

Sincerely,



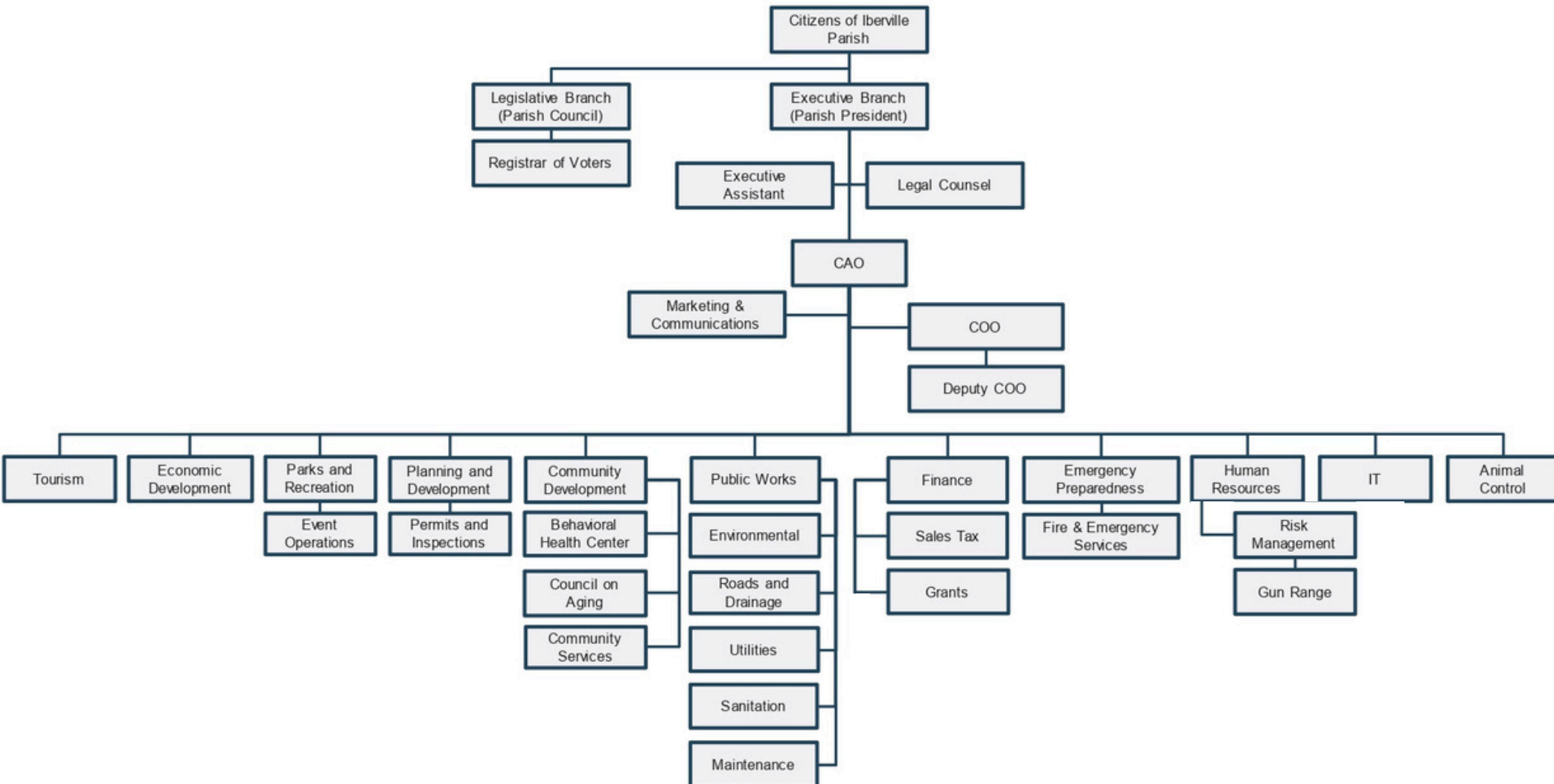
Chris Daigle  
Parish President

# 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 <a href="#">*Drainage</a> 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 <a href="#">*Public Building Maintenance</a> Vehicle & Equip Replacement <a href="#">*Sales Tax Roads</a> <a href="#">*Solid Waste</a> Fire District #2 (Bayou Blue) FD Iberville Medical Complex - CDBG <a href="#">*American Rescue Plan Act</a> Community Service Block FEMA Swift HMPG E-911 Section 8 Housing Disaster Relief Fund	Sales Tax Bond Debt Service  Library Bond Sinking Fund  Parks & Recreation Bond DSF  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 2026 Annual Operating Budget was as follows:

June 13, 2025	Letters went out to department supervisors, directors, and coordinators requesting their departmental budget request.
July 7, 2025	Deadline for submitting budget requests
July 21, 2025	Finance Department started meeting with supervisors, directors, and coordinators to go over their budget request.
September 29, 2025	Compilation of proposed budget sent to Parish President for review
October 21, 2025	Proposed budget submitted to Parish Council
November 5, 2025	Parish Council held a public meeting to discuss the budget
November 18, 2025	Parish Council approval of proposed budget
January 1, 2026	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.
- ❖ *Library Refunded Bond* – This fund is used to account for the payment of all debt, principal, and interest, associated with bond issued to finance improvements to library facilities throughout Iberville Parish. The Parish administers the debt service payments and is reimbursed by Iberville Parish Library for all cost associated with the bond.
- ❖ *Parks and Recreation Bond Debt Service Fund* - This fund is used to service all debt, principal, and interest associated with the 2021 revenue bonds for construction of Belleview Park.

- ❖ *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 1<sup>st</sup> 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 the accumulation of resources for the future development of a park in East Iberville. Financing for this fund is provided primarily through transfers from Iberville Parish Recreation District Fund.
- ❖ 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 2026 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**  
 2026 Budget  
 (2025 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 Utility Dept	Total Prop Fund
	2025	2025	2025	2025	2025	2025	2025	2025
	Original	Original	Original	Original	Original	Original	Original	Original
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
<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	24,207,511	37,188,871	1,429,343	12,676,096	75,501,821	1,075,060	7,613,623	8,688,683
<u>EXPENDITURES</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	3,342,448			6,309,485			
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	21,793,043	42,609,515	1,911,106	12,609,096	78,922,760	1,075,060	8,113,623	9,188,683
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,414,468	(5,420,644)	(481,763)	67,000	(3,420,939)	-	(500,000)	(500,000)
<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	(1,580,000)	(541,708)	-	(1,500,000)	(3,621,708)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,580,000)	513,292	566,708	-	(500,000)	-	500,000	500,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	834,468	(4,907,352)	84,945	67,000	(3,920,939)	-	-	-
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	20,305,747	58,780,070	2,320,986	14,506,403	95,913,206	-	20,776,078	20,776,078
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	\$ 21,140,215	\$ 53,872,718	\$ 2,405,931	\$ 14,573,403	\$ 91,992,267	\$ -	\$ 20,776,078	\$ 20,776,078

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**CONSOLIDATED RECAP**  
2026 Budget  
(2025 Revised Budget)

	<b>Governmental Fund Type</b>					<b>Proprietary Fund Type</b>		
	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
	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>
<b>REVENUES</b>								
Taxes & Franchises	\$ 14,133,844	\$ 27,161,616	\$ 1,368,988	4,958,646	\$ 47,623,094	\$ 1,052,010	\$ -	\$ 1,052,010
Licenses & Permits	565,000				565,000			
Intergovernmental Revenues	1,150,176	2,467,461		2,630,598	6,248,235			
Fines & Forfeitures	10,000	111,000			121,000			
Fees Charges and Commissions	109,487	1,635,546			1,745,033		8,091,400	8,091,400
Use of Money and Property	592,905	1,662,042	30,000	441,204	2,726,151		55,000	55,000
Miscellaneous Revenues	7,638,665	1,050,598			8,689,263		510,775	510,775
In Kind Revenues	70,000	-	-	-	70,000	-	-	-
<b>TOTAL REVENUES</b>	<u>24,270,077</u>	<u>34,088,263</u>	<u>1,398,988</u>	<u>8,030,448</u>	<u>67,787,776</u>	<u>1,052,010</u>	<u>8,657,175</u>	<u>9,709,185</u>
<b>EXPENDITURES</b>								
Housing Assistance Payments		211,611			211,611			
General Government	11,347,737	2,186,646			13,534,383	1,052,010		1,052,010
Public Safety	2,945,721	3,661,762			6,607,483			
Public Works	2,458,668	12,580,496			15,039,164		9,062,751	9,062,751
Health & Welfare	2,033,379	1,612,496			3,645,875			
Culture & Recreation	1,247,603	3,213,170			4,460,773			
Economic Development	453,264	72,623			525,887			
Other Expenditures								
In Kind								
Capital Outlay	914,714	14,532,053		5,230,450	20,677,217			
Debt Service								
Principal		143,896	1,595,000		1,738,896			
Interest	-	38,779	316,106	-	354,885	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>21,401,086</u>	<u>38,253,533</u>	<u>1,911,106</u>	<u>5,230,450</u>	<u>66,796,174</u>	<u>1,052,010</u>	<u>9,062,751</u>	<u>10,114,761</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>2,868,991</u>	<u>(4,165,270)</u>	<u>(512,118)</u>	<u>2,799,998</u>	<u>991,602</u>	<u>-</u>	<u>(405,576)</u>	<u>(405,576)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In		1,189,325	566,708	2,427,044	4,183,077		1,415,000	1,415,000
Loan Proceeds								
Proceeds from Sale of Assets	350	99,025			99,375			
Operating Transfers Out	(2,620,000)	(1,468,752)	-	(1,509,325)	(5,598,077)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(2,619,650)</u>	<u>(180,402)</u>	<u>566,708</u>	<u>917,719</u>	<u>(1,315,625)</u>	<u>-</u>	<u>1,415,000</u>	<u>1,415,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<u>249,341</u>	<u>(4,345,672)</u>	<u>54,590</u>	<u>3,717,717</u>	<u>(324,024)</u>	<u>-</u>	<u>1,009,424</u>	<u>1,009,424</u>
<b>FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR</b>	<u>22,685,960</u>	<u>62,143,121</u>	<u>2,322,121</u>	<u>14,317,506</u>	<u>101,468,707</u>	<u>-</u>	<u>20,784,783</u>	<u>20,784,783</u>
<b>FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR</b>	<u>\$ 22,935,301</u>	<u>\$ 57,797,449</u>	<u>\$ 2,376,711</u>	<u>\$ 18,035,223</u>	<u>\$ 101,144,683</u>	<u>\$ -</u>	<u>\$ 21,794,207</u>	<u>\$ 21,794,207</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**CONSOLIDATED RECAP**  
2026 Budget

	<b>Governmental Fund Type</b>					<b>Proprietary Fund Type</b>		
	General Fund	Spec Rev Fund	Debt Service	Cap Proj Fund	Total Gov. Funds	Sales Tax Dept	Parish Utility Dept	Total Prop Fund
	2026 Budget	2026 Budget	2026 Budget	2026 Budget	2026 Budget	2026 Budget	2026 Budget	2026 Budget
<b>REVENUES</b>								
Taxes & Franchises	\$ 14,133,844	\$ 26,711,616	\$ 1,372,423	4,400,000	\$ 46,617,883	\$ 1,130,630	\$ -	\$ 1,130,630
Licenses & Permits	565,000				565,000			
Intergovernmental Revenues	1,423,609	3,797,435		7,646,363	12,867,407			
Fines & Forfeitures	10,500	109,000			119,500			
Fees Charges and Commissions	108,100	1,632,961			1,741,061		9,764,600	9,764,600
Use of Money and Property	177,871	474,851	6,000	115,000	773,722		50,000	50,000
Miscellaneous Revenues	7,820,933	755,674	750,000		9,326,607		29,550	29,550
In Kind Revenues	-	\$ -	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>24,239,857</b>	<b>33,481,537</b>	<b>2,128,423</b>	<b>12,161,363</b>	<b>72,011,180</b>	<b>1,130,630</b>	<b>9,844,150</b>	<b>10,974,780</b>
<b>EXPENDITURES</b>								
Housing Assistance Payments		165,000			165,000			
General Government	12,164,640	2,245,614			14,410,254	1,130,630		1,130,630
Public Safety	2,980,760	3,586,171			6,566,931			
Public Works	2,396,173	14,460,286			16,856,459		8,917,584	8,917,584
Health & Welfare	1,965,894	2,404,558			4,370,452			
Culture & Recreation	1,393,142	3,447,703			4,840,845			
Economic Development	474,091	83,890			557,981			
Other Expenditures								
In Kind								
Capital Outlay	745,000	12,706,600		23,691,557	37,143,157			
Debt Service								
Principal		150,829	2,250,000		2,400,829			
Interest	-	33,581	416,190	-	449,771	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>22,119,700</b>	<b>39,284,232</b>	<b>2,666,190</b>	<b>23,691,557</b>	<b>87,761,679</b>	<b>1,130,630</b>	<b>8,917,584</b>	<b>10,048,214</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,120,157</b>	<b>(5,802,695)</b>	<b>(537,767)</b>	<b>(11,530,194)</b>	<b>(15,750,499)</b>	<b>-</b>	<b>926,566</b>	<b>926,566</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In		1,755,000	567,835	2,500,000	4,822,835		750,000	750,000
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out	(1,905,000)	(1,217,835)	-	(2,450,000)	(5,572,835)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,905,000)</b>	<b>537,165</b>	<b>567,835</b>	<b>50,000</b>	<b>(750,000)</b>	<b>-</b>	<b>750,000</b>	<b>750,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>215,157</b>	<b>(5,265,530)</b>	<b>30,068</b>	<b>(11,480,194)</b>	<b>(16,500,499)</b>	<b>-</b>	<b>1,676,566</b>	<b>1,676,566</b>
<b>FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR</b>	<b>22,935,301</b>	<b>57,735,825</b>	<b>2,376,711</b>	<b>18,035,223</b>	<b>101,083,059</b>	<b>-</b>	<b>21,794,207</b>	<b>21,794,207</b>
<b>FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR</b>	<b>\$ 23,150,458</b>	<b>\$ 52,470,295</b>	<b>\$ 2,406,779</b>	<b>\$ 6,555,029</b>	<b>\$ 84,582,560</b>	<b>\$ -</b>	<b>\$ 23,470,773</b>	<b>\$ 23,470,773</b>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**General Fund - Governmental Fund Type**  
**2026 Combined Budget Summary**

	General Fund 2025 Original		General Fund 2025 Revised		General Fund 2026 Budget
<b>REVENUES</b>		<b>REVENUES</b>		<b>REVENUES</b>	
Taxes & Franchises	\$ 14,565,000	Taxes & Franchises	\$ 14,133,844	Taxes & Franchises	\$ 14,133,844
Licenses & Permits	560,000	Licenses & Permits	565,000	Licenses & Permits	565,000
Intergovernmental Revenues	1,142,221	Intergovernmental Revenues	1,150,176	Intergovernmental Revenues	1,423,609
Fines & Forfeitures	5,000	Fines & Forfeitures	10,000	Fines & Forfeitures	10,500
Fees Charges and Commissions	135,100	Fees Charges and Commissions	109,487	Fees Charges and Commissions	108,100
Use of Money and Property	211,800	Use of Money and Property	592,905	Use of Money and Property	177,871
Miscellaneous Revenues	7,588,390	Miscellaneous Revenues	7,638,665	Miscellaneous Revenues	7,820,933
In Kind Revenues	-	In Kind Revenues	70,000	In Kind Revenues	-
<b>TOTAL REVENUES</b>	<b>24,207,511</b>	<b>TOTAL REVENUES</b>	<b>24,270,077</b>	<b>TOTAL REVENUES</b>	<b>24,239,857</b>
<b>EXPENDITURES</b>		<b>EXPENDITURES</b>		<b>EXPENDITURES</b>	
Housing Assistance Payments		Housing Assistance Payments		Housing Assistance Payments	
General Government	10,838,078	General Government	11,347,737	General Government	12,164,640
Public Safety	2,967,037	Public Safety	2,945,721	Public Safety	2,980,760
Public Works	2,427,993	Public Works	2,458,668	Public Works	2,396,173
Health & Welfare	2,069,422	Health & Welfare	2,033,379	Health & Welfare	1,965,894
Culture & Recreation	1,134,944	Culture & Recreation	1,247,603	Culture & Recreation	1,393,142
Economic Development	380,569	Economic Development	453,264	Economic Development	474,091
Other Expenditures		Other Expenditures		Other Expenditures	
In Kind		In Kind		In Kind	
Capital Outlay	1,975,000	Capital Outlay	914,714	Capital Outlay	745,000
Debt Service		Debt Service		Debt Service	
Principal		Principal		Principal	
Interest	-	Interest	-	Interest	-
<b>TOTAL EXPENDITURES</b>	<b>21,793,043</b>	<b>TOTAL EXPENDITURES</b>	<b>21,401,086</b>	<b>TOTAL EXPENDITURES</b>	<b>22,119,700</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,414,468</b>	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,868,991</b>	<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,120,157</b>
<b>OTHER FINANCING SOURCES (USES)</b>		<b>OTHER FINANCING SOURCES (USES)</b>		<b>OTHER FINANCING SOURCES (USES)</b>	
Operating Transfers In		Operating Transfers In		Operating Transfers In	
Loan Proceeds		Loan Proceeds		Loan Proceeds	
Proceeds from the Sale of Assets		Proceeds from the Sale of Assets	350	Proceeds from the Sale of Assets	
Operating Transfers Out	(1,580,000)	Operating Transfers Out	(2,620,000)	Operating Transfers Out	(1,905,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,580,000)</b>	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,619,650)</b>	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,905,000)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>834,468</b>	<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>249,341</b>	<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>215,157</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>20,305,747</b>	<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>22,685,960</b>	<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>22,935,301</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 21,140,215</b>	<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 22,935,301</b>	<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 23,150,458</b>

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2026 Combined Budget Summary**  
**(2025 Original)**

	Bayou Goula VFD 2025 Original	Office of Emergency Preparedness 2025 Original	Drainage Maintenance 2025 Original	Parks and Recreation 2025 Original	Opioid Abatement Fund 2025 Original	Criminal Court Fund 2025 Original	Visitor Enterprise Fund 2025 Original	Behavioral Health 2025 Original
<b>REVENUES</b>								
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
<b>EXPENDITURES</b>								
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)
<b>OTHER FINANCING SOURCES (USES)</b>								
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**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2026 Combined Budget Summary**  
**(2025 Original)**

	Fire District #1 VFD 2025 Original	White Castle VFD 2025 Original	Bayou Sorrel/Pigeon Consolidated FD 2025 Original	Parish Transportation 2025 Original	Public Building Maintenance 2025 Original	Vehicle & Equipment Replacement 2025 Original	Sales Tax Roads 2025 Original	Solid Waste 2025 Original
<b>REVENUES</b>								
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	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>632,450</b>	<b>276,750</b>	<b>537,888</b>	<b>393,500</b>	<b>3,532,800</b>	<b>450,000</b>	<b>5,275,250</b>	<b>6,185,000</b>
<b>EXPENDITURES</b>								
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>539,770</b>	<b>293,195</b>	<b>1,522,858</b>	<b>1,306,500</b>	<b>3,916,728</b>	<b>650,000</b>	<b>6,693,598</b>	<b>6,044,985</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>92,680</b>	<b>(16,445)</b>	<b>(984,970)</b>	<b>(913,000)</b>	<b>(383,928)</b>	<b>(200,000)</b>	<b>(1,418,348)</b>	<b>140,015</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In								
Loan Proceeds								
Proceeds from Sale of Assets					-			
Operating Transfers Out	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>92,680</b>	<b>(16,445)</b>	<b>(984,970)</b>	<b>(913,000)</b>	<b>(383,928)</b>	<b>(200,000)</b>	<b>(1,418,348)</b>	<b>140,015</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>1,366,051</b>	<b>202,705</b>	<b>1,769,020</b>	<b>992,984</b>	<b>6,256,400</b>	<b>388,136</b>	<b>4,842,948</b>	<b>15,747,492</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 1,458,731</b>	<b>\$ 186,260</b>	<b>\$ 784,050</b>	<b>\$ 79,984</b>	<b>\$ 5,872,472</b>	<b>\$ 188,136</b>	<b>\$ 3,424,600</b>	<b>\$ 15,887,507</b>

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2026 Combined Budget Summary**  
**(2025 Original)**

	Fire District #2 VFD 2025 Original	Iberville Medical Complex CDBG 2025 Original	American Rescue Plan Act 2025 Original	CSBG 2025 Original	FEMA SWIFT HMPG Grant 2025 Original	E911 2025 Original	HUD Section 8 2025 Original	Disaster Relief Fund 2025 Original	Total Special Revenue Funds 2025 Original
<u>REVENUES</u>									
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
<u>EXPENDITURES</u>									
Housing Assistance Payments							165,000		165,000
General Government									1,872,040
Public Safety	254,866					1,124,310			3,342,448
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)
<u>OTHER FINANCING SOURCES (USES)</u>									
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	58,780,070
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,049,049	\$ 6,835,800	\$ 223,455	\$ 4,858	\$ -	\$ 838,292	\$ 29,353	\$ -	\$ 53,872,718



**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Special Revenue Funds - Governmental Fund Type**  
**2026 Combined Budget Summary**  
**(2025 Revised)**

	Bayou Goula VFD 2025 Revised	Office of Emergency Preparedness 2025 Revised	Drainage Maintenance 2025 Revised	Parks and Recreation 2025 Revised	Opioid Abatement Fund 2025 Revised	Criminal Court Fund 2025 Revised	Visitor Enterprise Fund 2025 Revised	Behavioral Health 2025 Revised
<u>REVENUES</u>								
Taxes & Franchises	\$ 241,061	\$ -	\$ 6,184,000	\$ 3,705,000	\$ -	\$ -	\$ 43,500	\$ -
Licenses & Permits								
Intergovernmental Revenues	6,851	119,010	52,000				163,258	30,000
Fines & Forfeitures						85,000		26,000
Fees Charges and Commissions	-			76,560				135
Use of Money and Property	14,586	-	244,133	155,482				
Miscellaneous Revenues			201,672	10,000	200,000	116,880		
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	262,498	119,010	6,681,805	3,947,042	200,000	201,880	206,758	56,135
<u>EXPENDITURES</u>								
Housing Assistance Payments								
General Government						331,534		
Public Safety	248,197	303,786						
Public Works			2,951,849					
Health & Welfare								395,412
Culture & Recreation				2,322,888			520,425	
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay	30,000	85,000	3,750,000	939,996			152,111	-
Debt Service								
Principal								
Interest	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	278,197	388,786	6,701,849	3,262,884	-	331,534	672,536	395,412
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,699)	(269,776)	(20,044)	684,158	200,000	(129,654)	(465,778)	(339,277)
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating Transfers In		400,000				125,000	300,000	355,000
Loan Proceeds								
Proceeds from Sale of Assets			17,592	-				
Operating Transfers Out	-	-	-	(966,708)	(75,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	400,000	17,592	(966,708)	(75,000)	125,000	300,000	355,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(15,699)	130,224	(2,452)	(282,550)	125,000	(4,654)	(165,778)	15,723
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	673,340	594,765	9,556,506	6,655,818	491,298	13,866	499,574	163,129
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 657,641	\$ 724,989	\$ 9,554,054	\$ 6,373,268	\$ 616,298	\$ 9,212	\$ 333,796	\$ 178,852

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Special Revenue Funds - Governmental Fund Type**  
 2026 Combined Budget Summary  
 (2025 Revised)

	Fire District #1 VFD 2025 Revised	White Castle VFD 2025 Revised	Bayou Sorrel/Pigeon Consolidated FD 2025 Revised	Parish Transportation 2025 Revised	Public Building Maintenance 2025 Revised	Vehicle & Equipment Replacement 2025 Revised	Sales Tax Roads 2025 Revised	Solid Waste 2025 Revised
<b>REVENUES</b>								
Taxes & Franchises	\$ 605,036	\$ 241,061	\$ 482,122	\$ -	\$ 3,705,000	\$ 450,000	\$ 4,490,000	\$ 5,950,000
Licenses & Permits								
Intergovernmental Revenues	49,463	26,682	97,747	300,000	-		-	-
Fines & Forfeitures								
Fees Charges and Commissions	2,500				150		250	-
Use of Money and Property	34,320	3,300	50,313	33,283	172,490		137,955	458,578
Miscellaneous Revenues				2,465	-		485,000	5,000
In Kind Revenues	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>691,319</u>	<u>271,043</u>	<u>630,182</u>	<u>335,748</u>	<u>3,877,640</u>	<u>450,000</u>	<u>5,113,205</u>	<u>6,413,578</u>
<b>EXPENDITURES</b>								
Housing Assistance Payments								
General Government					1,855,112			
Public Safety	581,115	256,548	455,574		395,652			
Public Works				510,500	40,000		3,406,092	5,672,055
Health & Welfare					376,442			
Culture & Recreation					369,857			
Economic Development					72,623			
Other Expenditures								
In Kind								
Capital Outlay	560,000	47,000	925,000	800,000	768,103	705,587	3,200,000	980,000
Debt Service								
Principal	48,896		95,000					
Interest	7,373	-	31,406	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,197,384</u>	<u>303,548</u>	<u>1,506,980</u>	<u>1,310,500</u>	<u>3,877,789</u>	<u>705,587</u>	<u>6,606,092</u>	<u>6,652,055</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(506,065)</u>	<u>(32,505)</u>	<u>(876,798)</u>	<u>(974,752)</u>	<u>(149)</u>	<u>(255,587)</u>	<u>(1,492,887)</u>	<u>(238,477)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In								
Loan Proceeds								
Proceeds from Sale of Assets	8,740	1,063	-		149	65,000	6,481	
Operating Transfers Out	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>8,740</u>	<u>1,063</u>	<u>-</u>	<u>-</u>	<u>149</u>	<u>65,000</u>	<u>6,481</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<u>(497,325)</u>	<u>(31,442)</u>	<u>(876,798)</u>	<u>(974,752)</u>	<u>-</u>	<u>(190,587)</u>	<u>(1,486,406)</u>	<u>(238,477)</u>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>1,407,411</u>	<u>279,326</u>	<u>1,830,355</u>	<u>1,185,902</u>	<u>6,385,798</u>	<u>613,618</u>	<u>5,106,995</u>	<u>15,938,444</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u>\$ 910,086</u>	<u>\$ 247,884</u>	<u>\$ 953,557</u>	<u>\$ 211,150</u>	<u>\$ 6,385,798</u>	<u>\$ 423,031</u>	<u>\$ 3,620,589</u>	<u>\$ 15,699,967</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Special Revenue Funds - Governmental Fund Type**  
**2026 Combined Budget Summary**  
**(2025 Revised)**

	Fire District #2 VFD 2025 Revised	Iberville Medical Complex CDBG 2025 Revised	American Rescue Plan Act 2025 Revised	CSBG 2025 Revised	FEMA SWIFT HMPG Grant 2025 Revised	E911 2025 Revised	HUD Section 8 2025 Revised	Disaster Relief Fund 2025 Revised	Total Special Revenue Funds 2025 Revised
<u>REVENUES</u>									
Taxes & Franchises	\$ 364,836	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 27,161,616
Licenses & Permits									-
Intergovernmental Revenues	7,833		1,167,006	95,000	150,000		202,611		2,467,461
Fines & Forfeitures									111,000
Fees Charges and Commissions		1,095,951				460,000			1,635,546
Use of Money and Property	60,800	197,574	79,542			19,686			1,662,042
Miscellaneous Revenues	581					20,000	9,000		1,050,598
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	434,050	1,293,525	1,246,548	95,000	150,000	1,199,686	211,611	-	34,088,263
<u>EXPENDITURES</u>									
Housing Assistance Payments							211,611		211,611
General Government									2,186,646
Public Safety	295,342					1,125,548			3,661,762
Public Works									12,580,496
Health & Welfare		595,642		95,000	150,000				1,612,496
Culture & Recreation									3,213,170
Economic Development									72,623
Other Expenditures									-
In Kind									-
Capital Outlay	170,000	215,000	1,179,256			25,000			14,532,053
Debt Service									-
Principal		-							143,896
Interest	-	-	-	-	-	-	-	-	38,779
TOTAL EXPENDITURES	465,342	810,642	1,179,256	95,000	150,000	1,150,548	211,611	-	38,253,533
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(31,292)	482,883	67,292	-	-	49,138	-	-	(4,165,270)
<u>OTHER FINANCING SOURCES (USES)</u>									
Operating Transfers In			9,325		-				1,189,325
Loan Proceeds									
Proceeds from Sale of Assets						-			99,025
Operating Transfers Out	-	-	(427,044)	-	-	-	-	-	(1,468,752)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(417,719)	-	-	-	-	-	(180,402)
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(31,292)	482,883	(350,427)	-	-	49,138	-	-	(4,345,672)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,184,940	7,148,725	371,688	4,858	-	904,894	22,317	109,553	62,143,121
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,153,648	\$ 7,631,608	\$ 21,261	\$ 4,858	\$ -	\$ 954,032	\$ 22,317	\$ 109,553	\$ 57,797,449

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2026 Combined Budget Summary**  
**(2026 Budget)**

	Bayou Goula VFD 2026 Budget	Office of Emergency Preparedness 2026 Budget	Drainage Maintenance 2026 Budget	Parks and Recreation 2026 Budget	Opioid Abatement Fund 2026 Budget	Criminal Court Fund 2026 Budget	Visitor Enterprise Fund 2026 Budget	Behavioral Health 2026 Budget
<b>REVENUES</b>								
Taxes & Franchises	\$ 241,061	\$ -	\$ 6,184,000	\$ 3,705,000	\$ -	\$ -	\$ 43,500	\$ -
Licenses & Permits								
Intergovernmental Revenues	6,750	1,765,943	357,646				196,858	30,000
Fines & Forfeitures						85,000		24,000
Fees Charges and Commissions	-			76,560				
Use of Money and Property	4,376		73,240	46,645	101			
Miscellaneous Revenues				11,000	200,000	89,674		
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	252,187	1,765,943	6,614,886	3,839,205	200,101	174,674	240,358	54,000
<b>EXPENDITURES</b>								
Housing Assistance Payments								
General Government						304,143		
Public Safety	239,828	320,928						
Public Works			3,509,928					
Health & Welfare								455,019
Culture & Recreation				2,437,848			620,920	
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay	30,000	1,800,000	4,000,000	1,000,000			41,000	28,000
Debt Service								
Principal								
Interest	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	269,828	2,120,928	7,509,928	3,437,848	-	304,143	661,920	483,019
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(17,641)	(354,985)	(895,042)	401,357	200,101	(129,469)	(421,562)	(429,019)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In		400,000				125,000	350,000	430,000
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out	-	-	-	(1,067,835)	(150,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	400,000	-	(1,067,835)	(150,000)	125,000	350,000	430,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(17,641)	45,015	(895,042)	(666,478)	50,101	(4,469)	(71,562)	981
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	657,641	724,989	9,554,054	6,373,268	616,298	9,212	333,796	178,852
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 640,000	\$ 770,004	\$ 8,659,012	\$ 5,706,789	\$ 666,399	\$ 4,743	\$ 262,234	\$ 179,833

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2026 Combined Budget Summary**  
**(2026 Budget)**

	Fire District #1 VFD 2026 Budget	White Castle VFD 2026 Budget	Bayou Sorrel/Pigeon Consolidated FD 2026 Budget	Parish Transportation 2026 Budget	Public Building Maintenance 2026 Budget	Vehicle & Equipment Replacement 2026 Budget	Sales Tax Roads 2026 Budget	Solid Waste 2026 Budget
<b>REVENUES</b>								
Taxes & Franchises	\$ 605,036	\$ 241,061	\$ 482,122	\$ -	\$ 3,705,000	\$ -	\$ 4,490,000	\$ 5,950,000
Licenses & Permits								
Intergovernmental Revenues	38,450	25,250	13,888	300,000				
Fines & Forfeitures								
Fees Charges and Commissions	-				200		250	
Use of Money and Property	10,296	990	15,094	9,985	51,747		41,386	137,573
Miscellaneous Revenues					-		425,000	5,000
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	653,782	267,301	511,104	309,985	3,756,947	-	4,956,636	6,092,573
<b>EXPENDITURES</b>								
Housing Assistance Payments								
General Government					1,941,471			
Public Safety	463,100	268,528	397,538		410,332			
Public Works				305,500	40,000		3,501,332	7,103,526
Health & Welfare					378,844			
Culture & Recreation					388,935			
Economic Development					83,890			
Other Expenditures								
In Kind								
Capital Outlay	30,000	40,000	150,000	-	1,862,600	650,000	1,700,000	200,000
Debt Service								
Principal	50,829		100,000					
Interest	5,441	-	28,140	-	-	-	-	-
TOTAL EXPENDITURES	549,370	308,528	675,678	305,500	5,106,072	650,000	5,201,332	7,303,526
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	104,412	(41,227)	(164,574)	4,485	(1,349,125)	(650,000)	(244,696)	(1,210,953)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In						450,000		
Loan Proceeds								
Proceeds from Sale of Assets								
Operating Transfers Out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	450,000	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	104,412	(41,227)	(164,574)	4,485	(1,349,125)	(200,000)	(244,696)	(1,210,953)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	910,086	186,260	953,557	211,150	6,385,798	423,031	3,620,589	15,699,967
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,014,498	\$ 145,033	\$ 788,983	\$ 215,635	\$ 5,036,673	\$ 223,031	\$ 3,375,893	\$ 14,489,014

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2026 Combined Budget Summary**  
**(2026 Budget)**

	Fire District #2 VFD 2026 Budget	Iberville Medical Complex CDBG 2026 Budget	American Rescue Plan Act 2026 Budget	CSBG 2026 Budget	FEMA SWIFT HMPG Grant 2026 Budget	E911 2026 Budget	HUD Section 8 2026 Budget	Disaster Relief Fund 2026 Budget	Total Special Revenue Funds 2020 Budget
<b>REVENUES</b>									
Taxes & Franchises	\$ 364,836	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -	26,711,616
Licenses & Permits									-
Intergovernmental Revenues	7,650		-	95,000	800,000		160,000		3,797,435
Fines & Forfeitures									109,000
Fees Charges and Commissions		1,095,951				460,000			1,632,961
Use of Money and Property	18,240	59,272	-			5,906			474,851
Miscellaneous Revenues						20,000	5,000		755,674
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	390,726	1,155,223	-	95,000	800,000	1,185,906	165,000	-	33,481,537
<b>EXPENDITURES</b>									
Housing Assistance Payments							165,000		165,000
General Government									2,245,614
Public Safety	284,086					1,201,831			3,586,171
Public Works									14,460,286
Health & Welfare		566,142		95,000	800,000			109,553	2,404,558
Culture & Recreation									3,447,703
Economic Development									83,890
Other Expenditures									-
In Kind									-
Capital Outlay	350,000	800,000	-			25,000			12,706,600
Debt Service									-
Principal		-							150,829
Interest	-	-	-	-	-	-	-	-	33,581
TOTAL EXPENDITURES	634,086	1,366,142	-	95,000	800,000	1,226,831	165,000	109,553	39,284,232
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(243,360)	(210,919)	-	-	-	(40,925)	-	(109,553)	(5,802,695)
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating Transfers In									1,755,000
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out	-	-	-	-	-	-	-	-	(1,217,835)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	537,165
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(243,360)	(210,919)	-	-	-	(40,925)	-	(109,553)	(5,265,530)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,153,648	7,631,608	21,261	4,858	-	954,032	22,317	109,553	57,735,825
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,910,288	\$ 7,420,689	\$ 21,261	\$ 4,858	\$ -	\$ 913,107	\$ 22,317	\$ -	\$ 52,470,295

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Debt Service Funds - Governmental Fund Type**  
 2026 Combined Budget Summary

	Sales Tax Bond Debt Service 2025 Original	Library Bond Sinking Fund 2025 Original	Sales Tax Bond Reserve 2025 Original	DHH Loan Debt Service Fund 2025 Original	Total Debt Service Funds 2025 Original	Sales Tax Bond Debt Service 2025 Revised	Library Bond Sinking Fund 2025 Revised	Sales Tax Bond Reserve 2025 Revised	DHH Loan Debt Service Fund 2025 Revised	Total Debt Service Funds 2025 Revised	Sales Tax Bond Debt Service 2026 Budget	Library Bond Sinking Fund 2026 Budget	Sales Tax Bond Reserve 2026 Budget	DHH Loan Debt Service Fund 2026 Budget	Total Debt Service Funds 2026 Budget
<b>REVENUES</b>															
Taxes & Franchises	\$ 941,354	\$ -	\$ -	\$ 481,989	\$ 1,423,343	\$ 886,900	\$ -	\$ -	\$ 482,088	\$ 1,368,988	\$ 894,400	\$ -	\$ -	\$ 478,023	\$ 1,372,423
Licenses & Permits															
Intergovernmental Revenues															
Fines & Forfeitures															
Fees Charges and Commissions															
Use of Money and Property				6,000	6,000				30,000	30,000				6,000	6,000
Miscellaneous Revenues												750,000			750,000
In Kind Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>941,354</b>	<b>-</b>	<b>-</b>	<b>487,989</b>	<b>1,429,343</b>	<b>886,900</b>	<b>-</b>	<b>-</b>	<b>512,088</b>	<b>1,398,988</b>	<b>894,400</b>	<b>750,000</b>	<b>-</b>	<b>484,023</b>	<b>2,128,423</b>
<b>EXPENDITURES</b>															
Housing Assistance Payments															
General Government															
Public Safety															
Public Works															
Health & Welfare															
Culture & Recreation															
Economic Development															
Other Expenditures															
In Kind															
Capital Outlay															
Debt Service															
Principal	785,000		450,000	360,000	1,595,000	785,000		450,000	360,000	1,595,000	820,000	600,000	460,000	370,000	2,250,000
Interest	82,900		116,708	116,498	316,106	82,900		116,708	116,498	316,106	50,800	150,000	107,835	107,555	416,190
Paying Agent Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>867,900</b>	<b>-</b>	<b>566,708</b>	<b>476,498</b>	<b>1,911,106</b>	<b>867,900</b>	<b>-</b>	<b>566,708</b>	<b>476,498</b>	<b>1,911,106</b>	<b>870,800</b>	<b>750,000</b>	<b>567,835</b>	<b>477,555</b>	<b>2,666,190</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>															
OVER EXPENDITURES	73,454	-	(566,708)	11,491	(481,763)	19,000	-	(566,708)	35,590	(512,118)	23,600	-	(567,835)	6,468	(537,767)
<b>OTHER FINANCING SOURCES (USES)</b>															
Operating Transfers In			566,708		566,708			566,708		566,708			567,835		567,835
Loan Proceeds															
Proceeds from the Sales of Assets															
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>566,708</b>	<b>-</b>	<b>566,708</b>	<b>-</b>	<b>-</b>	<b>566,708</b>	<b>-</b>	<b>566,708</b>	<b>-</b>	<b>-</b>	<b>567,835</b>	<b>-</b>	<b>567,835</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>73,454</b>	<b>-</b>	<b>-</b>	<b>11,491</b>	<b>84,945</b>	<b>19,000</b>	<b>-</b>	<b>-</b>	<b>35,590</b>	<b>54,590</b>	<b>23,600</b>	<b>-</b>	<b>-</b>	<b>6,468</b>	<b>30,068</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>980,660</b>	<b>-</b>	<b>-</b>	<b>1,340,326</b>	<b>2,320,986</b>	<b>980,660</b>	<b>-</b>	<b>-</b>	<b>1,341,461</b>	<b>2,322,121</b>	<b>999,660</b>	<b>-</b>	<b>-</b>	<b>1,377,051</b>	<b>2,376,711</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ 1,054,114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,351,817</b>	<b>\$ 2,405,931</b>	<b>\$ 999,660</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,377,051</b>	<b>\$ 2,376,711</b>	<b>\$ 1,023,260</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,383,519</b>	<b>\$ 2,406,779</b>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Capital Project Funds - Governmental Fund Type**  
 2026 Combined Budget Summary  
 (2025 Original)

	Capital Improvement Fund 2025 Original	Road Construction CIF 2025 Original	LCDBG 2025 Original	Parks and Recreation Capital Outlay 2025 Original	Office of Community Development Block Grant 2025 Original	Water Infrastructure 2025 Original	Iberville Industrial Park 2025 Original	Total Capital Project Funds 2025 Original
<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	737,000	(500,000)	(170,000)	-	-	-	-	67,000
OVER EXPENDITURES								
<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	(763,000)	-	(170,000)	-	-	1,000,000	-	67,000
& OTHER SOURCES OVER EXPENDITURES								
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	13,209,836	-	170,000	-	-	1,016,548	110,019	14,506,403
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 12,446,836	\$ -	\$ -	\$ -	\$ -	\$ 2,016,548	\$ 110,019	\$ 14,573,403



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Capital Project Funds - Governmental Fund Type**  
 2026 Combined Budget Summary  
 (2025 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
	2025 Revised	2025 Revised	2025 Revised	2025 Revised	2025 Revised	2025 Revised	2025 Revised	2025 Revised
<b><u>REVENUES</u></b>								
Taxes & Franchises	\$ 4,400,000	\$ 558,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,958,646
Licenses & Permits								
Intergovernmental Revenues	2,630,598							2,630,598
Fines & Forfeitures								
Fees Charges and Commissions								
Use of Money and Property	366,204					75,000		441,204
Miscellaneous Revenues								
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	7,396,802	558,646	-	-	-	75,000	-	8,030,448
<b><u>EXPENDITURES</u></b>								
Housing Assistance Payments								
General Government								
Public Safety								
Public Works								
Health & Welfare								
Culture & Recreation								
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay	5,030,450	200,000						5,230,450
Debt Service								
Principal								
Interest	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	5,030,450	200,000	-	-	-	-	-	5,230,450
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,366,352	358,646	-	-	-	75,000	-	2,799,998
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Operating Transfers In	427,044	500,000		500,000		1,000,000		2,427,044
Loan Proceeds								
Proceeds from the Sale of Assets								
Operating Transfers Out	(1,509,325)	-	-	-	-	-	-	(1,509,325)
TOTAL OTHER FINANCING SOURCES (USES)	(1,082,281)	500,000	-	500,000	-	1,000,000	-	917,719
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	1,284,071	858,646	-	500,000	-	1,075,000	-	3,717,717
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	12,971,187	-	219,752	-	-	1,016,548	110,019	14,317,506
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 14,255,258	\$ 858,646	\$ 219,752	\$ 500,000	\$ -	\$ 2,091,548	\$ 110,019	\$ 18,035,223

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Capital Project Funds - Governmental Fund Type**  
 2026 Combined Budget Summary  
 (2026 Budget)

	Capital Improvement Fund 2026 Budget	Road Construction CIF 2026 Budget	LCDBG 2026 Budget	Parks and Recreation Capital Outlay 2026 Budget	Office of Community Development Block Grant 2026 Budget	Water Infrastructure 2026 Budget	Iberville Industrial Park 2026 Budget	Total Capital Project Funds 2026 Budget
<u>REVENUES</u>								
Taxes & Franchises	\$ 4,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400,000
Licenses & Permits								
Intergovernmental Revenues	5,846,363		1,800,000		-			7,646,363
Fines & Forfeitures								
Fees Charges and Commissions								
Use of Money and Property	110,000					5,000		115,000
Miscellaneous Revenues								
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	10,356,363	-	1,800,000	-	-	5,000	-	12,161,363
<u>EXPENDITURES</u>								
Housing Assistance Payments								
General Government								
Public Safety								
Public Works								
Health & Welfare								
Culture & Recreation								
Economic Development								
Other Expenditures								
In Kind								
Capital Outlay	16,766,363	1,858,646	1,970,000			3,096,548		23,691,557
Debt Service								
Principal								
Interest	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	16,766,363	1,858,646	1,970,000	-	-	3,096,548	-	23,691,557
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,410,000)	(1,858,646)	(170,000)	-	-	(3,091,548)	-	(11,530,194)
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating Transfers In		1,000,000		500,000		1,000,000		2,500,000
Loan Proceeds								
Proceeds from the Sale of Assets								
Operating Transfers Out	(2,450,000)	-	-	-	-	-	-	(2,450,000)
TOTAL OTHER FINANCING SOURCES (USES)	(2,450,000)	1,000,000	-	500,000	-	1,000,000	-	50,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(8,860,000)	(858,646)	(170,000)	500,000	-	(2,091,548)	-	(11,480,194)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	14,255,258	858,646	219,752	500,000	-	2,091,548	110,019	18,035,223
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 5,395,258	\$ -	\$ 49,752	\$ 1,000,000	\$ -	\$ -	\$ 110,019	\$ 6,555,029

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Enterprise Funds - Governmental Fund Type**  
**2026 Combined Budget Summary**

	Sales Tax Department 2025 Original	Utility Department 2025 Original		Sales Tax Department 2025 Revised	Utility Department 2025 Revised		Sales Tax Department 2026 Budget	Utility Department 2026 Budget
<b>REVENUES</b>			<b>REVENUES</b>			<b>REVENUES</b>		
Taxes & Franchises	\$ 1,075,060	\$ -	Taxes & Franchises	\$ 1,052,010	\$ -	Taxes & Franchises	\$ 1,130,630	\$ -
Licenses & Permits			Licenses & Permits			Licenses & Permits		
Intergovernmental Revenues			Intergovernmental Revenues			Intergovernmental Revenues		
Fines & Forfeitures			Fines & Forfeitures			Fines & Forfeitures		
Fees Charges and Commissions		7,532,273	Fees Charges and Commissions		8,091,400	Fees Charges and Commissions		9,764,600
Use of Money and Property		55,000	Use of Money and Property		55,000	Use of Money and Property		50,000
Miscellaneous Revenues		26,350	Miscellaneous Revenues		510,775	Miscellaneous Revenues		29,550
In Kind Revenues	-	-	In Kind Revenues	-	-	In Kind Revenues	-	-
<b>TOTAL REVENUES</b>	<b>1,075,060</b>	<b>7,613,623</b>	<b>TOTAL REVENUES</b>	<b>1,052,010</b>	<b>8,657,175</b>	<b>TOTAL REVENUES</b>	<b>1,130,630</b>	<b>9,844,150</b>
<b>EXPENDITURES</b>			<b>EXPENDITURES</b>			<b>EXPENDITURES</b>		
Housing Assistance Payments			Housing Assistance Payments			Housing Assistance Payments		
General Government	1,075,060		General Government	1,052,010		General Government	1,130,630	
Public Safety			Public Safety			Public Safety		
Public Works		8,113,623	Public Works		9,062,751	Public Works		8,917,584
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	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,075,060</b>	<b>8,113,623</b>	<b>TOTAL EXPENDITURES</b>	<b>1,052,010</b>	<b>9,062,751</b>	<b>TOTAL EXPENDITURES</b>	<b>1,130,630</b>	<b>8,917,584</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>			<b>EXCESS (DEFICIENCY) OF REVENUES</b>			<b>EXCESS (DEFICIENCY) OF REVENUES</b>		
OVER EXPENDITURES	-	(500,000)	OVER EXPENDITURES	-	(405,576)	OVER EXPENDITURES	-	926,566
<b>OTHER FINANCING SOURCES (USES)</b>			<b>OTHER FINANCING SOURCES (USES)</b>			<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers In		500,000	Operating Transfers In		1,415,000	Operating Transfers In		750,000
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	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>500,000</b>	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>1,415,000</b>	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>750,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>-</b>	<b>1,009,424</b>	<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b>	<b>-</b>	<b>1,676,566</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>-</b>	<b>20,776,078</b>	<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>-</b>	<b>20,784,783</b>	<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>-</b>	<b>21,794,207</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ -</b>	<b>\$ 20,776,078</b>	<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ -</b>	<b>\$ 21,794,207</b>	<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>\$ -</b>	<b>\$ 23,470,773</b>

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001****2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 15,875,066	\$ 14,565,000	\$ 14,133,844	\$ 14,133,844
Licenses & Permits	552,223	560,000	565,000	565,000
Intergovernmental Revenues	1,137,347	1,142,221	1,150,176	1,423,609
Fines & Forfeitures	4,653	5,000	10,000	10,500
Fees Charges and Commissions	113,787	135,100	109,487	108,100
Use of Money and Property	720,824	211,800	592,905	177,871
Miscellaneous Revenues	7,302,114	7,588,390	7,638,665	7,820,933
In Kind Revenues	-	-	70,000	-
TOTAL REVENUES	<u>25,706,014</u>	<u>24,207,511</u>	<u>24,270,077</u>	<u>24,239,857</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government	11,379,686	10,838,078	11,347,737	12,164,640
Public Safety	2,933,493	2,967,037	2,945,721	2,980,760
Public Works	2,286,229	2,427,993	2,458,668	2,396,173
Health & Welfare	1,621,651	2,069,422	2,033,379	1,965,894
Culture & Recreation	1,159,718	1,134,944	1,247,603	1,393,142
Economic Development	345,621	380,569	453,264	474,091
Other Expenditures				
In Kind			-	
Capital Outlay	628,851	1,975,000	914,714	745,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>20,355,249</u>	<u>21,793,043</u>	<u>21,401,086</u>	<u>22,119,700</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>5,350,765</u>	<u>2,414,468</u>	<u>2,868,991</u>	<u>2,120,157</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	15,538	-	350	-
Operating Transfers Out	(1,504,592)	(1,580,000)	(2,620,000)	(1,905,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,489,054)</u>	<u>(1,580,000)</u>	<u>(2,619,650)</u>	<u>(1,905,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>3,861,711</u>	<u>834,468</u>	<u>249,341</u>	<u>215,157</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>18,824,249</u>	<u>20,305,747</u>	<u>22,685,960</u>	<u>22,935,301</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 22,685,960</u>	<u>\$ 21,140,215</u>	<u>\$ 22,935,301</u>	<u>\$ 23,150,458</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Bayou Goula Fire Department - 107**  
2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 266,253	\$ 250,000	\$ 241,061	\$ 241,061
Licenses & Permits				
Intergovernmental Revenues	6,612	6,750	6,851	6,750
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	20,366	5,500	14,586	4,376
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>293,231</u>	<u>262,250</u>	<u>262,498</u>	<u>252,187</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety	137,140	261,216	248,197	239,828
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	24,519	30,000	30,000	30,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>161,659</u>	<u>291,216</u>	<u>278,197</u>	<u>269,828</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>131,572</u>	<u>(28,966)</u>	<u>(15,699)</u>	<u>(17,641)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>131,572</u>	<u>(28,966)</u>	<u>(15,699)</u>	<u>(17,641)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>541,768</u>	<u>578,364</u>	<u>673,340</u>	<u>657,641</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 673,340</u>	<u>\$ 549,398</u>	<u>\$ 657,641</u>	<u>\$ 640,000</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Office of Emergency Preparedness - 108**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	180,798	1,767,682	119,010	1,765,943
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	2,612			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>183,410</u>	<u>1,767,682</u>	<u>119,010</u>	<u>1,765,943</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety	265,708	272,251	303,786	320,928
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	140,757	1,884,970	85,000	1,800,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>406,465</u>	<u>2,157,221</u>	<u>388,786</u>	<u>2,120,928</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(223,055)</u>	<u>(389,539)</u>	<u>(269,776)</u>	<u>(354,985)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In	250,000	400,000	400,000	400,000
Loan Proceeds				
Proceeds from Sale of Assets	8			
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>250,008</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>26,953</u>	<u>10,461</u>	<u>130,224</u>	<u>45,015</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>567,812</u>	<u>430,462</u>	<u>594,765</u>	<u>724,989</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 594,765</u>	<u>\$ 440,923</u>	<u>\$ 724,989</u>	<u>\$ 770,004</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Drainage Maintenance - 111**  
2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 5,809,296	\$ 5,750,000	\$ 6,184,000	\$ 6,184,000
Licenses & Permits				
Intergovernmental Revenues	216,880	802,000	52,000	357,646
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	267,780	79,000	244,133	73,240
Miscellaneous Revenues			201,672	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>6,293,956</u>	<u>6,631,000</u>	<u>6,681,805</u>	<u>6,614,886</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	2,476,413	3,659,020	2,951,849	3,509,928
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	1,392,700	3,900,000	3,750,000	4,000,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>3,869,113</u>	<u>7,559,020</u>	<u>6,701,849</u>	<u>7,509,928</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,424,843</u>	<u>(928,020)</u>	<u>(20,044)</u>	<u>(895,042)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	39,912		17,592	
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>39,912</u>	<u>-</u>	<u>17,592</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>2,464,755</u>	<u>(928,020)</u>	<u>(2,452)</u>	<u>(895,042)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>7,091,751</u>	<u>8,547,666</u>	<u>9,556,506</u>	<u>9,554,054</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 9,556,506</u>	<u>\$ 7,619,646</u>	<u>\$ 9,554,054</u>	<u>\$ 8,659,012</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Parks and Recreation - 115**  
2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 3,481,222	\$ 3,454,000	\$ 3,705,000	\$ 3,705,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	82,088	83,100	76,560	76,560
Use of Money and Property	213,251	60,000	155,482	46,645
Miscellaneous Revenues	11,212	15,000	10,000	11,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,787,773</u>	<u>3,612,100</u>	<u>3,947,042</u>	<u>3,839,205</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation	2,042,184	2,252,482	2,322,888	2,437,848
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	410,230	1,000,000	939,996	1,000,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,452,414</u>	<u>3,252,482</u>	<u>3,262,884</u>	<u>3,437,848</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,335,359</u>	<u>359,618</u>	<u>684,158</u>	<u>401,357</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	30,806		-	
Operating Transfers Out	<u>(400,000)</u>	<u>(466,708)</u>	<u>(966,708)</u>	<u>(1,067,835)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(369,194)</u>	<u>(466,708)</u>	<u>(966,708)</u>	<u>(1,067,835)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>966,165</u>	<u>(107,090)</u>	<u>(282,550)</u>	<u>(666,478)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,689,653</u>	<u>6,239,401</u>	<u>6,655,818</u>	<u>6,373,268</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 6,655,818</u>	<u>\$ 6,132,311</u>	<u>\$ 6,373,268</u>	<u>\$ 5,706,789</u>



**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Opioid Abatement - 116**  
2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property			337	101
Miscellaneous Revenues	267,228	200,000	200,000	200,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>267,228</u>	<u>200,000</u>	<u>200,337</u>	<u>200,101</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>267,228</u>	<u>200,000</u>	<u>200,337</u>	<u>200,101</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>(150,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>(150,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>192,228</u>	<u>125,000</u>	<u>125,337</u>	<u>50,101</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>299,070</u>	<u>474,070</u>	<u>491,298</u>	<u>616,298</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 491,298</u>	<u>\$ 599,070</u>	<u>\$ 616,635</u>	<u>\$ 666,399</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Criminal Court Fund - 117**  
2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures	117,552	180,000	85,000	85,000
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues			116,880	89,674
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>117,552</u>	<u>180,000</u>	<u>201,880</u>	<u>174,674</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government	167,138	187,303	331,534	304,143
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>167,138</u>	<u>187,303</u>	<u>331,534</u>	<u>304,143</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(49,586)</u>	<u>(7,303)</u>	<u>(129,654)</u>	<u>(129,469)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In	60,000		125,000	125,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>60,000</u>	<u>-</u>	<u>125,000</u>	<u>125,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>10,414</u>	<u>(7,303)</u>	<u>(4,654)</u>	<u>(4,469)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,452</u>	<u>11,222</u>	<u>13,866</u>	<u>9,212</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 13,866</u>	<u>\$ 3,919</u>	<u>\$ 9,212</u>	<u>\$ 4,743</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Visitor Enterprise Fund - 118**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 57,963	\$ 62,500	\$ 43,500	\$ 43,500
Licenses & Permits				
Intergovernmental Revenues	121,858	130,358	163,258	196,858
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>179,821</u>	<u>192,858</u>	<u>206,758</u>	<u>240,358</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation	398,796	481,131	520,425	620,920
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	78,858	-	152,111	41,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>477,654</u>	<u>481,131</u>	<u>672,536</u>	<u>661,920</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(297,833)</u>	<u>(288,273)</u>	<u>(465,778)</u>	<u>(421,562)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In	300,000	300,000	300,000	350,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>350,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>2,167</u>	<u>11,727</u>	<u>(165,778)</u>	<u>(71,562)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>497,407</u>	<u>522,991</u>	<u>499,574</u>	<u>333,796</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 499,574</u>	<u>\$ 534,718</u>	<u>\$ 333,796</u>	<u>\$ 262,234</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Behavioral Health - 119**  
2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	29,850	30,000	30,000	30,000
Fines & Forfeitures	25,375	26,000	26,000	24,000
Fees Charges and Commissions	100		135	-
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>55,325</u>	<u>56,000</u>	<u>56,135</u>	<u>54,000</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	242,117	403,648	395,412	455,019
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	8,575	-	-	28,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>250,692</u>	<u>403,648</u>	<u>395,412</u>	<u>483,019</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(195,367)</u>	<u>(347,648)</u>	<u>(339,277)</u>	<u>(429,019)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In	238,000	355,000	355,000	430,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>238,000</u>	<u>355,000</u>	<u>355,000</u>	<u>430,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>42,633</u>	<u>7,352</u>	<u>15,723</u>	<u>981</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>120,496</u>	<u>122,834</u>	<u>163,129</u>	<u>178,852</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 163,129</u>	<u>\$ 130,186</u>	<u>\$ 178,852</u>	<u>\$ 179,833</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Fire District #1 (East Side) - 120**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 599,107	\$ 575,000	\$ 605,036	\$ 605,036
Licenses & Permits				
Intergovernmental Revenues	46,880	38,450	49,463	38,450
Fines & Forfeitures				
Fees Charges and Commissions	2,500	2,500	2,500	-
Use of Money and Property	54,632	16,500	34,320	10,296
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>703,119</u>	<u>632,450</u>	<u>691,319</u>	<u>653,782</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety	428,946	443,498	581,115	463,100
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	55,570	40,000	560,000	30,000
Debt Service				
Principal	47,037	48,897	48,896	50,829
Interest	9,232	7,375	7,373	5,441
TOTAL EXPENDITURES	<u>540,785</u>	<u>539,770</u>	<u>1,197,384</u>	<u>549,370</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>162,334</u>	<u>92,680</u>	<u>(506,065)</u>	<u>104,412</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	-	-	8,740	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>8,740</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>162,334</u>	<u>92,680</u>	<u>(497,325)</u>	<u>104,412</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,245,077</u>	<u>1,366,051</u>	<u>1,407,411</u>	<u>910,086</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,407,411</u>	<u>\$ 1,458,731</u>	<u>\$ 910,086</u>	<u>\$ 1,014,498</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**White Castle Fire Department - 121**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 266,254	\$ 250,000	\$ 241,061	\$ 241,061
Licenses & Permits				
Intergovernmental Revenues	50,674	25,250	26,682	25,250
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	5,398	1,500	3,300	990
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>322,326</u>	<u>276,750</u>	<u>271,043</u>	<u>267,301</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety	254,113	273,195	256,548	268,528
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	30,730	20,000	47,000	40,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>284,843</u>	<u>293,195</u>	<u>303,548</u>	<u>308,528</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>37,483</u>	<u>(16,445)</u>	<u>(32,505)</u>	<u>(41,227)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	16	-	1,063	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>16</u>	<u>-</u>	<u>1,063</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>37,499</u>	<u>(16,445)</u>	<u>(31,442)</u>	<u>(41,227)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>241,827</u>	<u>202,705</u>	<u>279,326</u>	<u>186,260</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 279,326</u>	<u>\$ 186,260</u>	<u>\$ 247,884</u>	<u>\$ 145,033</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Bayou Sorrel/Pigeon Consolidated Fire Department - 122**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 532,507	\$ 500,000	\$ 482,122	\$ 482,122
Licenses & Permits				
Intergovernmental Revenues	13,888	13,888	97,747	13,888
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	83,465	24,000	50,313	15,094
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>629,860</u>	<u>537,888</u>	<u>630,182</u>	<u>511,104</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety	299,303	337,452	455,574	397,538
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	100,505	1,059,000	925,000	150,000
Debt Service				
Principal	95,000	95,000	95,000	100,000
Interest	34,589	31,406	31,406	28,140
TOTAL EXPENDITURES	<u>529,396</u>	<u>1,522,858</u>	<u>1,506,980</u>	<u>675,678</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>100,464</u>	<u>(984,970)</u>	<u>(876,798)</u>	<u>(164,574)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	2,155	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,155</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>102,619</u>	<u>(984,970)</u>	<u>(876,798)</u>	<u>(164,574)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,727,736</u>	<u>1,769,020</u>	<u>1,830,355</u>	<u>953,557</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,830,355</u>	<u>\$ 784,050</u>	<u>\$ 953,557</u>	<u>\$ 788,983</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Parish Transportation Fund - 123**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	301,009	380,000	300,000	300,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	47,866	13,500	33,283	9,985
Miscellaneous Revenues	-	-	2,465	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>348,876</u>	<u>393,500</u>	<u>335,748</u>	<u>309,985</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	347,208	506,500	510,500	305,500
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay		800,000	800,000	
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>347,208</u>	<u>1,306,500</u>	<u>1,310,500</u>	<u>305,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,668</u>	<u>(913,000)</u>	<u>(974,752)</u>	<u>4,485</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,668</u>	<u>(913,000)</u>	<u>(974,752)</u>	<u>4,485</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,184,234</u>	<u>992,984</u>	<u>1,185,902</u>	<u>211,150</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,185,902</u>	<u>\$ 79,984</u>	<u>\$ 211,150</u>	<u>\$ 215,635</u>



**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Public Building Maintenance - 126**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 3,481,816	\$ 3,454,000	\$ 3,705,000	\$ 3,705,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	242	150	150	200
Use of Money and Property	232,022	78,000	172,490	51,747
Miscellaneous Revenues	75	650	-	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>3,714,155</u>	<u>3,532,800</u>	<u>3,877,640</u>	<u>3,756,947</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government	1,639,274	1,684,737	1,855,112	1,941,471
Public Safety	379,214	375,660	395,652	410,332
Public Works	40,940	23,000	40,000	40,000
Health & Welfare	318,585	325,284	376,442	378,844
Culture & Recreation	274,155	345,675	369,857	388,935
Economic Development	58,021	82,372	72,623	83,890
Other Expenditures				
In Kind				
Capital Outlay	450,775	1,080,000	768,103	1,862,600
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>3,160,964</u>	<u>3,916,728</u>	<u>3,877,789</u>	<u>5,106,072</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>553,191</u>	<u>(383,928)</u>	<u>(149)</u>	<u>(1,349,125)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	40,800	-	149	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>40,800</u>	<u>-</u>	<u>149</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>593,991</u>	<u>(383,928)</u>	<u>-</u>	<u>(1,349,125)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>5,791,807</u>	<u>6,256,400</u>	<u>6,385,798</u>	<u>6,385,798</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 6,385,798</u>	<u>\$ 5,872,472</u>	<u>\$ 6,385,798</u>	<u>\$ 5,036,673</u>

**Iberville Parish Council**  
**Plaquemine, LA**  
**Vehicle and Equipment Replacement - 128**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 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>-</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	774,518	650,000	705,587	650,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>774,518</u>	<u>650,000</u>	<u>705,587</u>	<u>650,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(324,518)</u>	<u>(200,000)</u>	<u>(255,587)</u>	<u>(650,000)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In	-	-	-	450,000
Loan Proceeds				
Proceeds from Sale of Assets	-	-	65,000	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>65,000</u>	<u>450,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(324,518)</u>	<u>(200,000)</u>	<u>(190,587)</u>	<u>(200,000)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>938,136</u>	<u>388,136</u>	<u>613,618</u>	<u>423,031</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 613,618</u>	<u>\$ 188,136</u>	<u>\$ 423,031</u>	<u>\$ 223,031</u>

**Iberville Parish Council**

Plaquemine, Louisiana

**Sales Tax Road - 129****2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 3,888,614	\$ 4,750,000	\$ 4,490,000	\$ 4,490,000
Licenses & Permits				
Intergovernmental Revenues	3,173	-	-	-
Fines & Forfeitures				
Fees Charges and Commissions	332	250	250	250
Use of Money and Property	305,085	100,000	137,955	41,386
Miscellaneous Revenues	392,458	425,000	485,000	425,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>4,589,662</u>	<u>5,275,250</u>	<u>5,113,205</u>	<u>4,956,636</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	3,280,992	3,493,598	3,406,092	3,501,332
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	850,619	3,200,000	3,200,000	1,700,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>4,131,611</u>	<u>6,693,598</u>	<u>6,606,092</u>	<u>5,201,332</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>458,051</u>	<u>(1,418,348)</u>	<u>(1,492,887)</u>	<u>(244,696)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	20,584	-	6,481	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>20,584</u>	<u>-</u>	<u>6,481</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>478,635</u>	<u>(1,418,348)</u>	<u>(1,486,406)</u>	<u>(244,696)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>4,628,360</u>	<u>4,842,948</u>	<u>5,106,995</u>	<u>3,620,589</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 5,106,995</u>	<u>\$ 3,424,600</u>	<u>\$ 3,620,589</u>	<u>\$ 3,375,893</u>

**Iberville Parish Council**

Plaquemine, Louisiana

**Solid Waste - 130****2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 6,451,663	\$ 6,000,000	\$ 5,950,000	\$ 5,950,000
Licenses & Permits				
Intergovernmental Revenues	113,315	-	-	-
Fines & Forfeitures				
Fees Charges and Commissions	3,835	-	-	-
Use of Money and Property	719,746	180,000	458,578	137,573
Miscellaneous Revenues	2,114	5,000	5,000	5,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>7,290,673</u>	<u>6,185,000</u>	<u>6,413,578</u>	<u>6,092,573</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	5,334,156	5,064,985	5,672,055	7,103,526
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	51,816	980,000	980,000	200,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>5,385,972</u>	<u>6,044,985</u>	<u>6,652,055</u>	<u>7,303,526</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,904,701</u>	<u>140,015</u>	<u>(238,477)</u>	<u>(1,210,953)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,904,701</u>	<u>140,015</u>	<u>(238,477)</u>	<u>(1,210,953)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>14,033,743</u>	<u>15,747,492</u>	<u>15,938,444</u>	<u>15,699,967</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 15,938,444</u>	<u>\$ 15,887,507</u>	<u>\$ 15,699,967</u>	<u>\$ 14,489,014</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Fire District #2 (Bayou Blue) - 140**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 360,741	\$ 327,000	\$ 364,836	\$ 364,836
Licenses & Permits				
Intergovernmental Revenues	7,554	7,650	7,833	7,650
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	84,768	18,600	60,800	18,240
Miscellaneous Revenues	-	-	581	-
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>453,063</u>	<u>353,250</u>	<u>434,050</u>	<u>390,726</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety	237,099	254,866	295,342	284,086
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	28,698	150,000	170,000	350,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>265,797</u>	<u>404,866</u>	<u>465,342</u>	<u>634,086</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>187,266</u>	<u>(51,616)</u>	<u>(31,292)</u>	<u>(243,360)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>187,266</u>	<u>(51,616)</u>	<u>(31,292)</u>	<u>(243,360)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,997,674</u>	<u>2,100,665</u>	<u>2,184,940</u>	<u>2,153,648</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 2,184,940</u>	<u>\$ 2,049,049</u>	<u>\$ 2,153,648</u>	<u>\$ 1,910,288</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Iberville Medical Complex CDBG - 142**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	853,977	1,079,665	1,095,951	1,095,951
Use of Money and Property	308,002	93,000	197,574	59,272
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,161,979</u>	<u>1,172,665</u>	<u>1,293,525</u>	<u>1,155,223</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	523,144	510,558	595,642	566,142
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	108,081	1,085,000	215,000	800,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>631,225</u>	<u>1,595,558</u>	<u>810,642</u>	<u>1,366,142</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>530,754</u>	<u>(422,893)</u>	<u>482,883</u>	<u>(210,919)</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>530,754</u>	<u>(422,893)</u>	<u>482,883</u>	<u>(210,919)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>6,617,971</u>	<u>7,258,693</u>	<u>7,148,725</u>	<u>7,631,608</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 7,148,725</u>	<u>\$ 6,835,800</u>	<u>\$ 7,631,608</u>	<u>\$ 7,420,689</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**American Rescue Plan Act - 145**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	2,483,313	1,998,978	1,167,006	-
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	185,999	-	79,542	-
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,669,312</u>	<u>1,998,978</u>	<u>1,246,548</u>	<u>-</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	2,483,314	1,775,523	1,179,256	-
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>2,483,314</u>	<u>1,775,523</u>	<u>1,179,256</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>185,998</u>	<u>223,455</u>	<u>67,292</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	9,325	-
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	(427,044)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(417,719)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>185,998</u>	<u>223,455</u>	<u>(350,427)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>185,690</u>	<u>-</u>	<u>371,688</u>	<u>21,261</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 371,688</u>	<u>\$ 223,455</u>	<u>\$ 21,261</u>	<u>\$ 21,261</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Community Services Block Grant (CSBG) - 146**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	77,491	110,000	95,000	95,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>77,491</u>	<u>110,000</u>	<u>95,000</u>	<u>95,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	77,491	110,000	95,000	95,000
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>77,491</u>	<u>110,000</u>	<u>95,000</u>	<u>95,000</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**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	499,199	2,000,050	150,000	800,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>499,199</u>	<u>2,000,050</u>	<u>150,000</u>	<u>800,000</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	561,538	2,000,050	150,000	800,000
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>561,538</u>	<u>2,000,050</u>	<u>150,000</u>	<u>800,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(62,339)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	62,339	-	-	-
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>62,339</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**  
**Emergency 911 - 150**  
2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 600,000	\$ 700,000	\$ 700,000	\$ 700,000
Licenses & Permits				
Intergovernmental Revenues	150	-	-	-
Fines & Forfeitures				
Fees Charges and Commissions	469,594	475,000	460,000	460,000
Use of Money and Property	32,218	8,400	19,686	5,906
Miscellaneous Revenues	66,951	20,000	20,000	20,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,168,913</u>	<u>1,203,400</u>	<u>1,199,686</u>	<u>1,185,906</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety	857,435	1,124,310	1,125,548	1,201,831
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	-	25,000	25,000	25,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>857,435</u>	<u>1,149,310</u>	<u>1,150,548</u>	<u>1,226,831</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>311,478</u>	<u>54,090</u>	<u>49,138</u>	<u>(40,925)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets	504	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>504</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>311,982</u>	<u>54,090</u>	<u>49,138</u>	<u>(40,925)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>592,912</u>	<u>784,202</u>	<u>904,894</u>	<u>954,032</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 904,894</u>	<u>\$ 838,292</u>	<u>\$ 954,032</u>	<u>\$ 913,107</u>

**Iberville Parish Council**

Plaquemine, Louisiana

**Section 8 - 152****2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	150,260	160,000	202,611	160,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	5,636	5,000	9,000	5,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>155,896</u>	<u>165,000</u>	<u>211,611</u>	<u>165,000</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments	162,932	165,000	211,611	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>162,932</u>	<u>165,000</u>	<u>211,611</u>	<u>165,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(7,036)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(7,036)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>29,353</u>	<u>29,353</u>	<u>22,317</u>	<u>22,317</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 22,317</u>	<u>\$ 29,353</u>	<u>\$ 22,317</u>	<u>\$ 22,317</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Disaster Relief Fund -153**  
2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 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**  
 2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ 883,600	\$ 941,354	\$ 886,900	\$ 894,400
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>883,600</u>	<u>941,354</u>	<u>886,900</u>	<u>894,400</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal	1,435,000	785,000	785,000	820,000
Interest	<u>120,125</u>	<u>82,900</u>	<u>82,900</u>	<u>50,800</u>
TOTAL EXPENDITURES	<u>1,555,125</u>	<u>867,900</u>	<u>867,900</u>	<u>870,800</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(671,525)</u>	<u>73,454</u>	<u>19,000</u>	<u>23,600</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In				
Loan Proceeds				
Premium on defeased debt				
Premium on refunding debt				
Cost of issuance				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(671,525)</u>	<u>73,454</u>	<u>19,000</u>	<u>23,600</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,652,185</u>	<u>980,660</u>	<u>980,660</u>	<u>999,660</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 980,660</u>	<u>\$ 1,054,114</u>	<u>\$ 999,660</u>	<u>\$ 1,023,260</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Library Bond Sinking Fund- 234**  
2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				750,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	-	750,000
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				600,000
Interest	-	-	-	150,000
TOTAL EXPENDITURES	-	-	-	750,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
<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)	-	-	-	-
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  
**Sales Tax Bond Reserve - 235**  
 2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 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	440,000	450,000	450,000	460,000
Interest	125,385	116,708	116,708	107,835
TOTAL EXPENDITURES	565,385	566,708	566,708	567,835
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(565,385)	(566,708)	(566,708)	(567,835)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	565,385	566,708	566,708	567,835
Loan Proceeds				
Premium on defeased debt				
Premium on refunding debt				
Cost of issuance				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	565,385	566,708	566,708	567,835
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**  
**DHH Loan Debt Service Fund - 238**  
2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 480,908	\$ 481,989	\$ 482,088	\$ 478,023
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	21,134	6,000	30,000	6,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>502,042</u>	<u>487,989</u>	<u>512,088</u>	<u>484,023</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	350,000	360,000	360,000	370,000
Interest	125,195	116,498	116,498	107,555
TOTAL EXPENDITURES	<u>475,195</u>	<u>476,498</u>	<u>476,498</u>	<u>477,555</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>26,847</u>	<u>11,491</u>	<u>35,590</u>	<u>6,468</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>26,847</u>	<u>11,491</u>	<u>35,590</u>	<u>6,468</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,314,614</u>	<u>1,340,326</u>	<u>1,341,461</u>	<u>1,377,051</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,341,461</u>	<u>\$ 1,351,817</u>	<u>\$ 1,377,051</u>	<u>\$ 1,383,519</u>



**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Capital Improvement Fund - 341**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ 5,832,922	\$ 4,750,000	\$ 4,400,000	\$ 4,400,000
Licenses & Permits				
Intergovernmental Revenues	1,751,872	5,430,450	2,630,598	5,846,363
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	569,636	137,000	366,204	110,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>8,154,430</u>	<u>10,317,450</u>	<u>7,396,802</u>	<u>10,356,363</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	3,593,079	9,580,450	5,030,450	16,766,363
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>3,593,079</u>	<u>9,580,450</u>	<u>5,030,450</u>	<u>16,766,363</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>4,561,351</u>	<u>737,000</u>	<u>2,366,352</u>	<u>(6,410,000)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In			427,044	
Proceeds from General Long-Term Loans				
Operating Transfers Out	<u>(1,060,830)</u>	<u>(1,500,000)</u>	<u>(1,509,325)</u>	<u>(2,450,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,060,830)</u>	<u>(1,500,000)</u>	<u>(1,082,281)</u>	<u>(2,450,000)</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>3,500,521</u>	<u>(763,000)</u>	<u>1,284,071</u>	<u>(8,860,000)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>9,470,666</u>	<u>13,209,836</u>	<u>12,971,187</u>	<u>14,255,258</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 12,971,187</u>	<u>\$ 12,446,836</u>	<u>\$ 14,255,258</u>	<u>\$ 5,395,258</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Road Construction CIF - 342**  
 2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ 558,646	\$ 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	558,646	-
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	-	1,058,646	200,000	1,858,646
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	-	1,058,646	200,000	1,858,646
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(500,000)	358,646	(1,858,646)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In	-	500,000	500,000	1,000,000
Proceeds from General Long-Term Loans				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	500,000	500,000	1,000,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	858,646	(858,646)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	858,646
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ 858,646	\$ -

**Iberville Parish Council**

Plaquemine, Louisiana

**LCDBG - 345****2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues		1,800,000		1,800,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>1,800,000</u>	<u>-</u>	<u>1,800,000</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	248	1,970,000		1,970,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>248</u>	<u>1,970,000</u>	<u>-</u>	<u>1,970,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(248)</u>	<u>(170,000)</u>	<u>-</u>	<u>(170,000)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In	60,830	-	-	-
Proceeds from General Long-Term Loans				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>60,830</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>60,582</u>	<u>(170,000)</u>	<u>-</u>	<u>(170,000)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>159,170</u>	<u>170,000</u>	<u>219,752</u>	<u>219,752</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 219,752</u>	<u>\$ -</u>	<u>\$ 219,752</u>	<u>\$ 49,752</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Parks and Recreation Capital Outlay Fund - 346**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 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			500,000	500,000
Loan Proceeds				
Proceeds from Sale of Fixed Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	500,000	500,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	500,000	500,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	500,000
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ 500,000	\$ 1,000,000

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Office of Community Development Block Grant - 362**  
**2026 Budget Summary**

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	905,124			
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>905,124</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	908,992			
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>908,992</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,868)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	3,868			
Loan Proceeds				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,868</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 Infrastructure - 365**  
2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	16,548	-	75,000	5,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>16,548</u>	<u>-</u>	<u>75,000</u>	<u>5,000</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				3,096,548
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,096,548</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>16,548</u>	<u>-</u>	<u>75,000</u>	<u>(3,091,548)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	1,000,000	1,000,000	1,000,000	1,000,000
Loan Proceeds				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>1,016,548</u>	<u>1,000,000</u>	<u>1,075,000</u>	<u>(2,091,548)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>-</u>	<u>1,000,000</u>	<u>1,016,548</u>	<u>2,091,548</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,016,548</u>	<u>\$ 2,000,000</u>	<u>\$ 2,091,548</u>	<u>\$ -</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Iberville Industrial Park - 366**  
 2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 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	\$ 110,019	\$ 110,019	\$ 110,019	\$ 110,019

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Sales Tax Department**  
2026 Budget Summary

	2024 Actual	2025 Original	2025 Revised	2026 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 1,110,912	\$ 1,075,060	\$ 1,052,010	\$ 1,130,630
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	1,110,912	1,075,060	1,052,010	1,130,630
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government	1,110,912	1,075,060	1,052,010	1,130,630
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	1,110,912	1,075,060	1,052,010	1,130,630
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ -	\$ -



**Iberville Parish Council**

Plaquemine, Louisiana

**Utility Department**

2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 Original</u>	<u>2025 Revised</u>	<u>2026 Budget</u>
<b><u>REVENUES</u></b>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	7,227,763	7,532,273	8,091,400	9,764,600
Use of Money and Property	42,677	55,000	55,000	50,000
Miscellaneous Revenues	46,310	26,350	510,775	29,550
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>7,316,750</u>	<u>7,613,623</u>	<u>8,657,175</u>	<u>9,844,150</u>
<b><u>EXPENDITURES</u></b>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	8,881,779	8,113,623	9,062,751	8,917,584
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>8,881,779</u>	<u>8,113,623</u>	<u>9,062,751</u>	<u>8,917,584</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,565,029)</u>	<u>(500,000)</u>	<u>(405,576)</u>	<u>926,566</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In	500,000	500,000	1,415,000	750,000
Loan Proceeds				
Proceeds from Sale of Assets	30,594			
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>530,594</u>	<u>500,000</u>	<u>1,415,000</u>	<u>750,000</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>(1,034,435)</u>	<u>-</u>	<u>1,009,424</u>	<u>1,676,566</u>
CONTRIBUTED CAPITAL	114,754			
SPECIAL ITEMS				
FUND EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>21,704,464</u>	<u>20,776,078</u>	<u>20,784,783</u>	<u>21,794,207</u>
FUND EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 20,784,783</u>	<u>\$ 20,776,078</u>	<u>\$ 21,794,207</u>	<u>\$ 23,470,773</u>

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

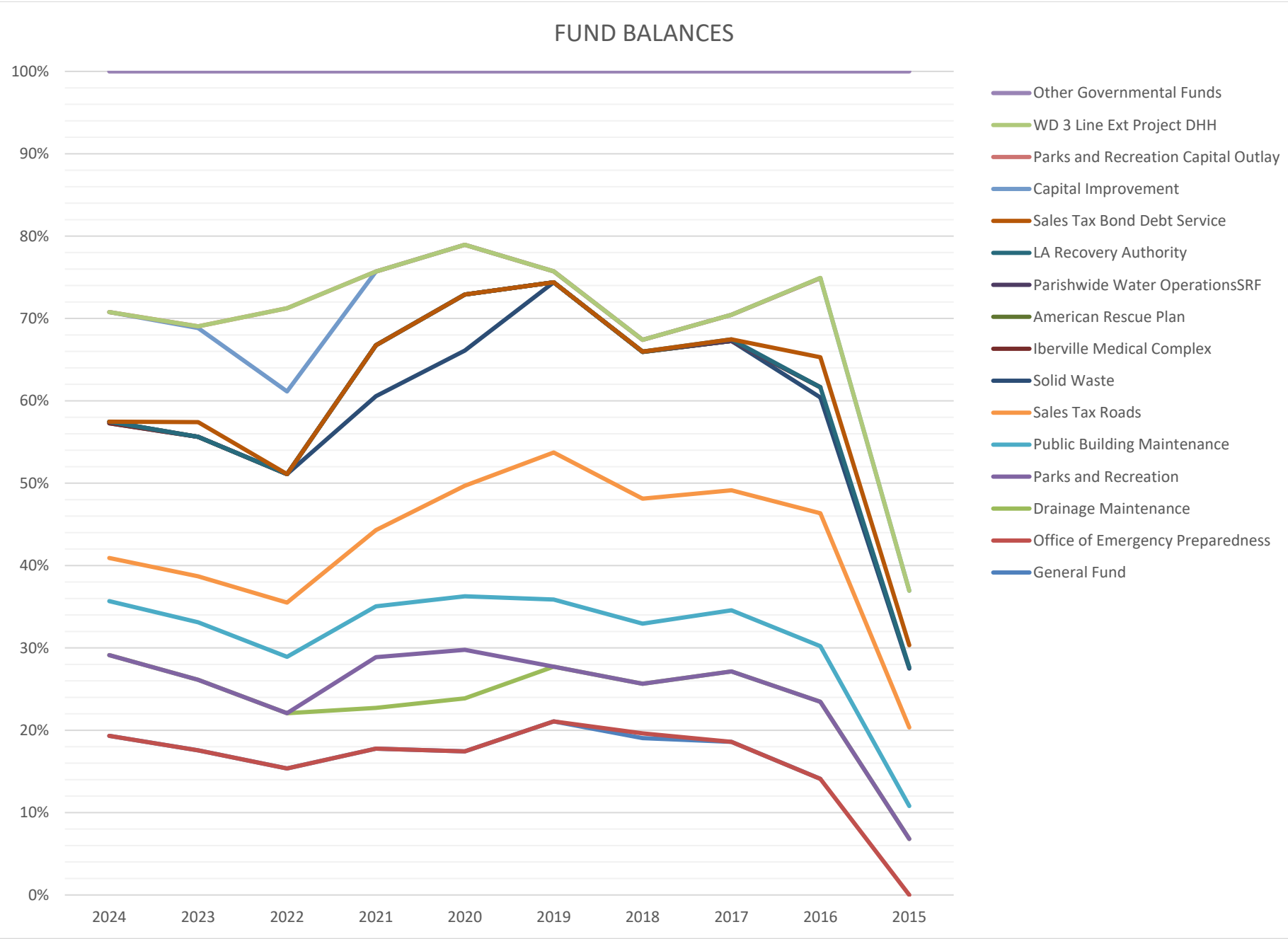
	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Fund										
Non Spendable	\$ 1,925	\$ 21,291	\$ 620	\$ 735	\$ 1,335	43,766	\$ 1,736	7,863	\$ 973	\$ 1,418
Restricted	100,000	100,000	100,000	100,000	100,000	100,000	125,386	134,835	129,377	125,809
Unassigned	22,584,035	18,702,958	14,458,475	11,244,689	10,751,507	9,628,519	8,898,021	7,968,244	6,898,291	
Reserved										
Unreserved	-	-	-	-	-	-	-	-	-	5,631,381
Total General Fund	<u>\$ 22,685,960</u>	<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>
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>\$ -</u>	<u>\$ 246,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Drainage Maintenance										
Non Spendable			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	9,556,506	7,091,751	4,952,626	3,024,189	3,600,946	2,845,080	2,566,354	3,235,041	3,823,571	3,929,497
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Drainage Maintenance	<u>\$ 9,556,506</u>	<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>
Parks and Recreation										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ -			3,755,947	3,304,623					
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Parks and Recreation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,755,947</u>	<u>\$ 3,304,623</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Public Building Maintenance										
Non Spendable			\$ -	\$ -	\$ 50	\$ 2,344	\$ 108	\$ 216	\$ 79	\$ 29
Restricted	6,385,798	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
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Public Building Maintenance	<u>\$ 6,385,798</u>	<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>
Sales Tax Roads										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ 3,750
Committed			4,870,858							5,507,033
Restricted	5,106,995	4,628,360		5,657,515	7,517,356	7,648,127	6,464,985	5,509,030	6,590,270	
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Sales Tax Roads	<u>\$ 5,106,995</u>	<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>
Solid Waste										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
Restricted	15,938,444	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
Unreserved	-	-	-	-	-	-	-	-	-	-

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

	Fiscal Year									
	<u>2024</u>	<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>
Total Solid Waste	\$ 15,938,444	\$ 14,033,743	\$ 11,512,699	\$ 9,926,600	\$ 9,200,800	\$ 8,849,209	\$ 7,592,678	\$ 6,857,895	\$ 5,745,452	\$ 4,131,776
Iberville Medical Complex										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					3,785,986	3,809,025	3,510,135	2,462,642	4,801	501,236
Committed										
Unreserved										
Undesignated	-	-	-	-	-	-	-	-	-	-
Total Iberville Medical Complex	\$ -	\$ -	\$ -	\$ -	\$ 3,785,986	\$ 3,809,025	\$ 3,510,135	\$ 2,462,642	\$ 4,801	\$ 501,236
American Rescue Plan Act										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 371,688	\$ 185,690	527							
Committed										
Unreserved	-	-	-	-	-	-	-	-	-	-
Total American Rescue Plan Act	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parishwide Water Operations SRF										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted										
Committed								15,863		
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Parishwide Water Operations SRF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,863	\$ -	\$ -
LA Recovery Authority										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted								73,012		98,854
Reserved										
Unreserved	-	-	-	-	-	-	-	-	-	-
Total LA Recovery Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,012	\$ -	\$ 98,854
Sales Tax Bond Debt Service										
Non Spendable	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted									1,492,194	1,538,215
Reserved										
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Sales Tax Bond Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,492,194	\$ 1,538,215
Capital Improvement										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	12,971,187	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

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

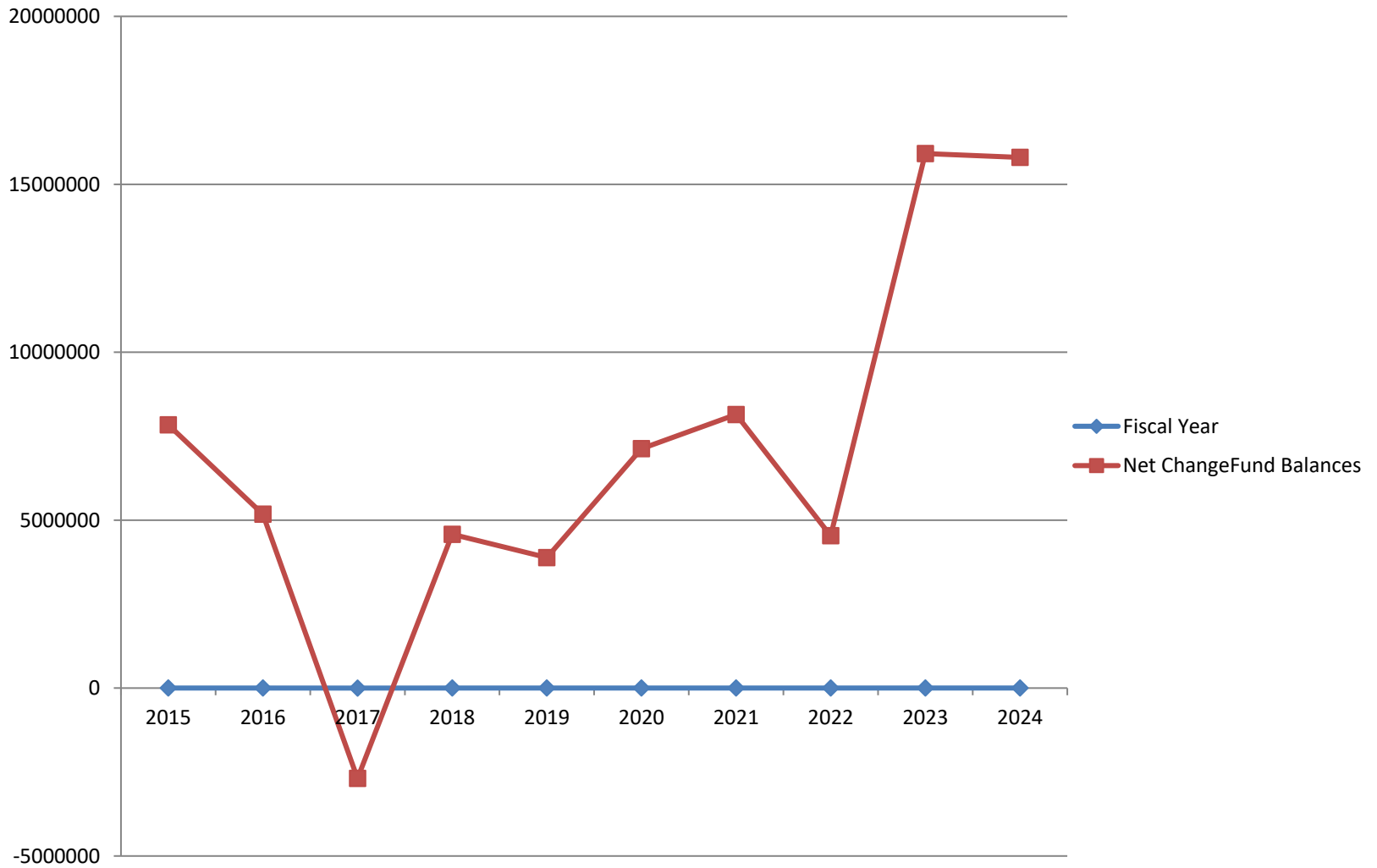
	Last Ten Fiscal Years									Fiscal Year
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Capital Improvement	\$ 12,971,187	\$ 9,470,666	\$ 7,414,869	\$ 5,466,417	\$ 3,386,623	\$ 569,891	\$ 606,154	\$ 1,126,610	\$ 3,925,216	\$ 3,822,996
Parks and Recreation Capital Outlay										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted			173,296	7,457,813						
Unreserved	-	-	-	-	-	-	-	-	-	-
Total Parks and Recreation Capital Outlay	\$ -	\$ -	\$ 173,296	\$ 7,457,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WD 3 Line Extension Project DHH										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted									10,015	
Unreserved	-	-	-	-	-	-	-	-	-	-
Total WD3 Line Ext Project DHH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,015	\$ -
Other Governmental Funds										
Non Spendable	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 9,697	\$ 63	\$ -	\$ -	\$ 5,926
Restricted	27,586,043	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
Committed	886,766	1,168,650	1,230,191	812,620	1,010,584	983,399	750,426	772,668	3,176,068	2,559,743
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	\$ 28,472,809	\$ 25,661,558	\$ 21,238,958	\$ 14,839,693	\$ 11,797,350	\$ 10,397,299	\$ 13,884,883	\$ 11,177,891	\$ 10,237,597	\$ 36,430,331



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

	Fiscal Year									
	<u>2024</u>	<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>
<b>Revenues</b>										
Taxes	\$ 49,317,934	\$ 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
Licenses and permits	552,223	655,552	557,945	597,395	573,838	559,558	553,368	588,991	500,503	508,077
Intergovernmental revenue	8,204,154	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
Charges for services	1,722,669	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
Use of money and property	3,705,353	3,188,688	787,472	29,017	131,574	703,206	569,161	268,155	46,700	26,582
Insurance fees	4,497,301	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
Other revenues	3,550,487	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
In-kind										2,036,793
Fines and forfeitures	147,580	154,674	211,990	237,540	207,558	200,844	197,341	95,441	238,407	247,372
Total revenues	<u>71,697,701</u>	<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>
<b>Expenditures</b>										
Housing Assistance Payments	162,932	162,000	202,112	192,528	149,327					
General government	13,311,524	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
Public safety	5,780,051	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
Public works	13,765,937	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
Health & welfare	3,344,526	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
Culture & recreation	3,874,849	3,613,079	3,074,272	2,958,212	2,453,394	1,186,381	909,664	832,968	909,392	829,289
Economic development	403,642	384,825	370,830	406,992	368,950	382,577	309,470	244,052	238,228	249,487
Capital outlay	12,121,437	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
Debt service	2,781,563	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
Other Expenditures									13,703	
In-kind	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>55,546,461</u>	<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>
Excess of revenues over (under) expenditures	16,151,240	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
<b>Other Financing Sources (Uses)</b>										
Bond Proceeds				7,500,000				1,050,035		
Transfers in	2,540,422	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
Loan proceeds			5,565,000		16,628	1,363,366	2,698,040		2,834,620	1,829,398
Transfers out	(3,040,422)	(3,057,520)	(2,304,104)	(2,742,611)	(1,527,101)	(1,193,000)	(2,189,858)	(545,385)	(1,510,171)	
Sale of fixed assets	150,323	354,644	150,478	255,414	451,125	5,314	-	187,700	112,000	-
Total other financing sources (uses)	<u>(349,677)</u>	<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>
Net change in fund balances	<u>\$ 15,801,563</u>	<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>
Debt service as a percentage of noncapital expenditures	6.41%	6.67%	20.49%	6.61%	7.25%	7.65%	7.34%	6.01%	8.53%	6.08%

Iberville Parish Council  
Plaquemine, Louisiana  
**Governmental Funds - Changes in Fund Balances**  
Fiscal Years 2015-2024



**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
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	15,663,566	33,233,130	421,238	\$ 49,317,934	5,461,629	2,332,844	409,681		\$ 8,204,154
2025 (*)	16,685,594	30,557,500	380,000	\$ 47,623,094	2,295,969	2,990,814	929,452		\$ 6,216,235
2026 (*)	16,685,594	29,552,289	380,000	\$ 46,617,883	5,061,363	7,075,076	730,968		\$ 12,867,407

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
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	552,223	147,580	1,722,669		4,497,301	3,550,487		3,705,353	\$ 71,697,701
2025(*)	565,000	121,000	1,745,033		4,865,000	3,824,263	70,000	2,726,151	\$ 67,755,776
2026(*)	565,000	119,500	1,741,061		4,950,000	4,376,607		773,722	\$ 72,011,180

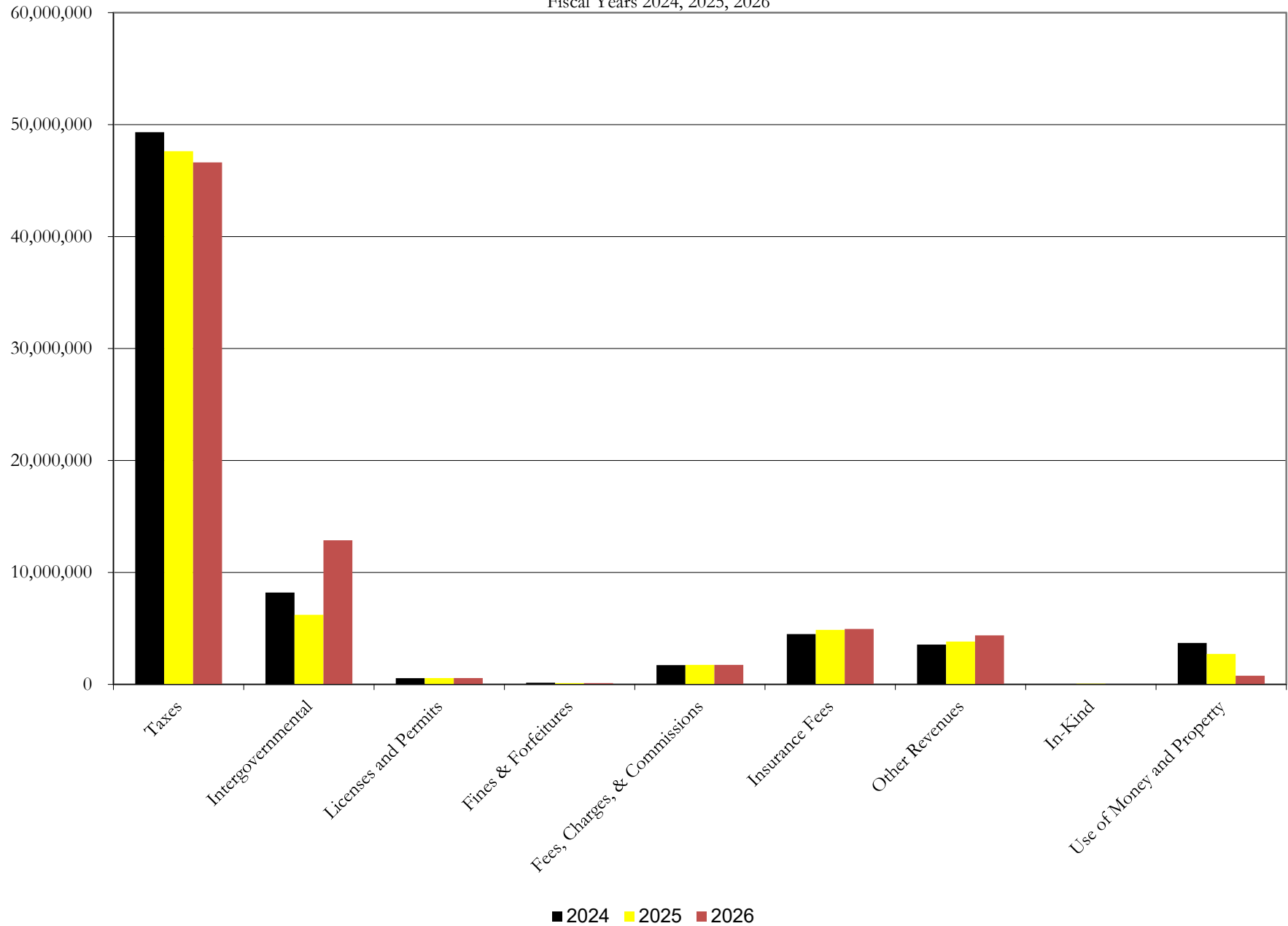
Source: Annual Financial Reports for the last ten years.

(\*) This is an estimate based on the 2025 Revised Budget and 2026 Budget.

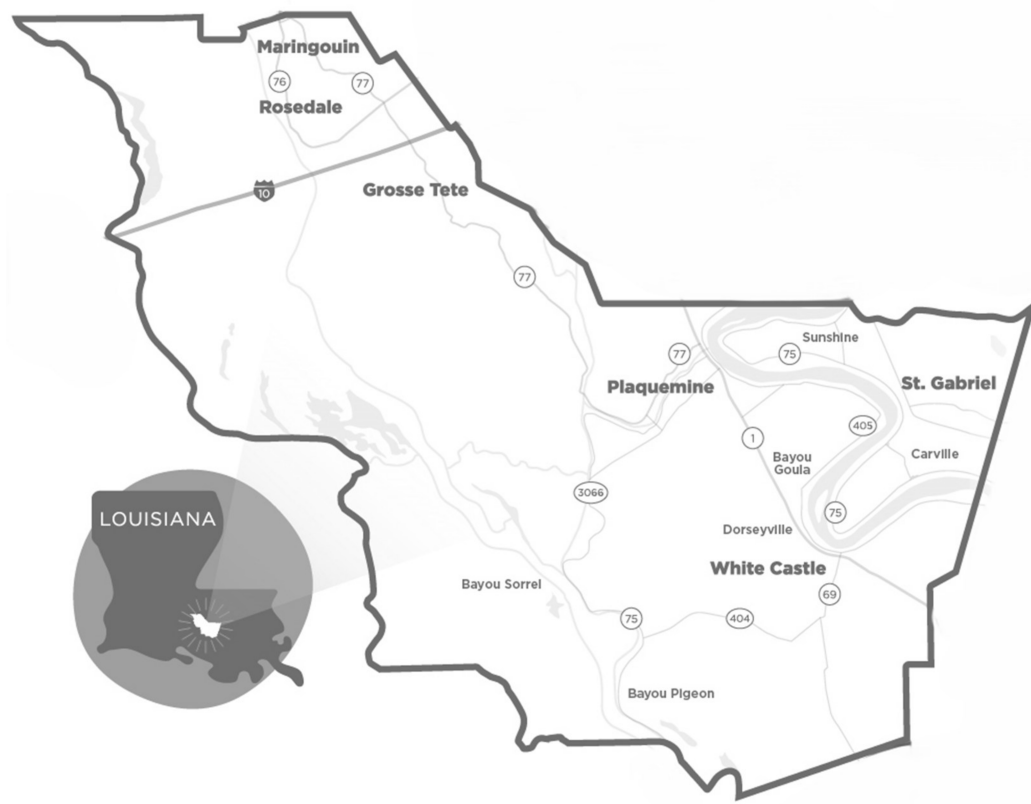
(1) All figures include the general fund, loss fund, special revenue funds, capital outlay, and debt service funds.



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**General Government Revenues by Source**  
 Fiscal Years 2024, 2025, 2026



# 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 2026, the Parish will maintain five (7) 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* is a capital outlay fund established to accumulate resources for the development of a future park in East Iberville. Financing for this fund is provided primarily through transfers from the Iberville Parish Recreation District (IPRD) Fund.
- 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.
- The *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.

## 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 2026 is drainage improvements, roads improvement, water improvements, and sewer improvements. All of these projects will impact the 2026 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 2026 budget are as follows:

- 
- \$500,000 has been budgeted for the Construction of a Pavillion Canopy to be added at North Iberville Community Center.
- \$920,000 has been budgeted for Office of Emergency Preparedness Building Remodel.
- \$5,200,000 has been included in the budget for Manchac Road Improvements.
- \$1,000,000 has been budgeted to remodel the Maintenance Barn and make more office spaces.
- 2,500,000 has been budgeted for the Construction of Government Building in St. Gabriel to house public works equipment and personnel.
- \$2,546,363 has been budgeted for Pipeline and Hazardous Material Safety Administration Grant.
- \$550,000 has been budgeted for Gas Infrastructure Improvements around Kirtley Drive.
- \$2,000,000 has been budgeted for Water Infrastructure Improvements.
- \$250,000 has been budgeted for renovations to improve Iberville Museum Exhibit.
- \$1,000,000 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**  
 2026 Budget  
 (Budget Years 2026 to 2030)

	<u>2026</u> <u>Proposed</u>	<u>2027</u> <u>Year 2</u>	<u>2028</u> <u>Year 3</u>	<u>2029</u> <u>Year 4</u>	<u>2030</u> <u>Year 5</u>
<b>Revenues</b>					
General Sales and Use Tax for Capital Improvement Fund	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000
Interest Earnings	110,000	110,000	25,000	25,000	25,000
Local Grant					
Federal Grants	2,546,363				
State Grants	3,300,000				
Intergovernmental Revenues					
Transfers In					
Proceeds from General Long Term Debt	-	-	-	-	-
<b>Total Revenues</b>	<u>10,356,363</u>	<u>4,510,000</u>	<u>4,425,000</u>	<u>4,425,000</u>	<u>4,425,000</u>
<b>Expenditures</b>					
<b>General Government</b>					
Professional Services - Engineering					
Building /Grounds/General Plant	4,920,000	500,000	500,000	500,000	500,000
Jail -Building Construction					
Animal Control					
Museums	250,000				
Council District Capital Improvement Projects	1,300,000				
Capital Improvement Projects					
<b>Water</b>					
Construction in Progress	7,066,548	1,000,000	1,000,000	1,000,000	1,000,000
<b>Swer</b>					
Construction in Progress					
<b>Drainage</b>					
Construction in Progress	500,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Road Construction Capital Improvement Fund</b>					
Construction in Progress Roads	2,917,292				
<b>Paved Streets</b>					
Construction in Progress Roads	5,200,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Natural Gas</b>					
Construction in Progress	3,096,363	750,000	750,000	750,000	750,000
<b>Programs for Elderly</b>					
Professional Services					
Capital Outlay					
<b>Economic Development</b>					
Construction in Progress	-	-	-	-	-
<b>Total Expenditures</b>	<u>25,250,203</u>	<u>4,250,000</u>	<u>4,250,000</u>	<u>4,250,000</u>	<u>4,250,000</u>
<b>Total Revenues vs Expenditures</b>	(14,893,840)	260,000	175,000	175,000	175,000
<b>Projected Beginning Fund Balance</b>	<u>17,535,223</u>	<u>2,641,383</u>	<u>2,901,383</u>	<u>3,076,383</u>	<u>3,251,383</u>
<b>Projected Ending Fund Balance</b>	<u>\$ 2,641,383</u>	<u>\$ 2,901,383</u>	<u>\$ 3,076,383</u>	<u>\$ 3,251,383</u>	<u>\$ 3,426,383</u>

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Capital Improvement Fund - 341**  
2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Sales Taxes	1102				
Public Works	5600				
General Sales and Use	412000	\$5,832,922	\$ 4,750,000	\$4,400,000	\$ 4,400,000
IGR - Capital Outlay - Public Safety	1302				
Office of Emergency Preparedness	5505				
Local Grant	434500			500,148	
IGR - Capital Outlay - Public Works	1303				
Paved Streets	5705				
State Grants-Public Works	433033		3,300,000		3,300,000
Utilities	5900				
Federal Grants	431000			-	2,546,363
IGR Capital Outlay - Health & Welfare	1304				
Sewerage Collection and Disposal	5875				
Federal Grants	431000	927,040	600,000	600,000	
Water	5920				
State Grants-Public Works	433033	824,832	1,530,450	1,530,450	
Use of Money and Property	16				
Public Works	5600				
Interest Earnings	461000	569,636	137,000	366,204	110,000
Transfers In	18				
Office of Emergency Preparedness	5505				
Transfers from the ARP	485145	-	-	427,044	-
Total Revenues		<u>8,154,430</u>	<u>10,317,450</u>	<u>7,823,846</u>	<u>10,356,363</u>
Expenditures					
Capital Outlay NonAssigned	5850				
District 1	4021				
Capital Outlay Non Assigned	560000			50,000	100,000
District 2	4022				
Capital Outlay Non Assigned	560000			50,000	100,000
District 3	4023				
Capital Outlay Non Assigned	560000			50,000	100,000
District 4	4024				
Capital Outlay Non Assigned	560000			50,000	100,000
District 5	4025				
Capital Outlay Non Assigned	560000			50,000	100,000
District 6	4026				
Capital Outlay Non Assigned	560000			50,000	100,000
District 7	4027				
Capital Outlay Non Assigned	560000			50,000	100,000

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Capital Improvement Fund - 341**  
2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
District 8	4028				
Capital Outlay Non Assigned	560000			50,000	100,000
District 9	4029				
Capital Outlay Non Assigned	560000			50,000	100,000
District 10	4030				
Capital Outlay Non Assigned	560000			50,000	100,000
District 11	4031				
Capital Outlay Non Assigned	560000			50,000	100,000
District 12	4032				
Capital Outlay Non Assigned	560000			50,000	100,000
District 13	4033				
Capital Outlay Non Assigned	560000			50,000	100,000
Capital Outlay - General Government	5851				
General Governmental Buildings and Plant	4620				
Construction in Progress - Buildings	568000		2,000,000		500,000
Capital Outlay - Public Safety	5852				
Office of Emergency Preparedness	5505				
Acquisition of Equipment	565000				
Building and System	565200			1,000,000	920,000
Capital Outlay - Public Works	5853				
Paved Streets	5705				
Infrastructure - other than buildings	563000		4,200,000	250,000	5,200,000
Building and System	565200			200,000	1,000,000
Building and System	565200			100,000	2,500,000
Drainage and Flood Control	5800				
Infrastructure - other than buildings	563000		500,000	500,000	
Utilities	5900				
Infrastructure - other than buildings	563000				2,546,363
Capital Outlay - Health and Welfare	5854				
Sewerage Collection and Disposal	5875				
Acquisition of Land	561000	2,387			
Infrastructure - other than buildings	563000	1,245,785	600,000	600,000	
Construction In Progress Sewer	568500	76,978			
Gas	5915				
Infrastructure - other than buildings	563000		750,000	200,000	550,000
Water	5920				
Infrastructure - other than buildings	563000	1,706,599	1,530,450	1,530,450	2,000,000
Capital Outlay - Culture and Recreation	5855				
Civic Center	5630				
Construction in Progress - Buildings	568000	234,469			
Museums	7065				

**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Capital Improvement Fund - 341**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Construction in Progress - Buildings	568000				250,000
Special Recreation Facilities	7090				
Infrastructure - other than buildings	563000	326,861			
Building and System	565200				
Transfers	63				
Public Works	5600				
Transfer to Equipment & Vehicle Replacement	580125				450,000
Paved Streets	5705				
Transfer to Road Construction Fund	580342		500,000	500,000	1,000,000
Sewerage Collection and Disposal	5875				
Transfer to ARP	580000			9,325	
Water	5920				
Transfers to the CDBG Fund	580345	60,830			
Transfer to Water Infrastructure	580365	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Total Expenditures		<u>4,653,909</u>	<u>11,080,450</u>	<u>6,539,775</u>	<u>19,216,363</u>
Total Revenues VS Expenditures		3,500,521	(763,000)	1,284,071	(8,860,000)
Beginning Fund Balance		<u>9,470,666</u>	<u>13,209,836</u>	<u>12,971,187</u>	<u>14,255,258</u>
Ending Fund Balance		<u>12,971,187</u>	<u>12,446,836</u>	<u>14,255,258</u>	<u>5,395,258</u>



**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Road Construction CIF - 342**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Sales Taxes	1102				
Financial Administration	4505				
General Sales and Use	412000	\$ -	\$ 558,646	\$ 558,646	\$ -
Transfers In	18				
Paved Streets	5705				
Transfers from Capital Improvement Fund	485341	-	500,000	500,000	1,000,000
Total Revenues		-	1,058,646	1,058,646	1,000,000
Expenditures					
Capital Outlay - Public Works	5853				
Paved Streets	5705				
Infrastructure - other than buildings	563000	-	1,058,646	200,000	1,858,646
Total Expenditures		-	1,058,646	200,000	1,858,646
Total Revenues VS Expenditures		-	-	858,646	(858,646)
Beginning Fund Balance		-	-	-	858,646
Ending Fund Balance		-	-	858,646	-

**Iberville Parish Government**

Plaquemine, Louisiana

**LCDBG - 345**

2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
IGR Operating Utilities Sewerage	1375				
Sewerage Collection and Disposal	5875				
State LCDBG Construction Grants	433355	\$ -	\$1,800,000	\$ -	\$1,800,000
Transfers In	18				
Water	5920				
Transfers from Capital Improvement Fund	485341	<u>60,830</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues		<u>60,830</u>	<u>1,800,000</u>	<u>-</u>	<u>1,800,000</u>
Expenditures					
Capital Outlay - Public Works	5853				
Sewerage Collection and Disposal	5875				
Professional Svcs Engineering	528200		170,000		
Construction In Progress Sewer	568500		1,800,000		
Water	5920				
Publication-of Legal-Notices	521100	48			
Construction In Progress Sewer					1,800,000
Professional Svcs Engineering	528200	<u>200</u>	<u>-</u>	<u>-</u>	<u>170,000</u>
Total Expenditures		<u>248</u>	<u>1,970,000</u>	<u>-</u>	<u>1,970,000</u>
Total Revenues VS Expenditures		60,582	(170,000)	-	(170,000)
Beginning Fund Balance		<u>159,170</u>	<u>170,000</u>	<u>219,752</u>	<u>219,752</u>
Ending Fund Balance		<u>219,752</u>	<u>-</u>	<u>219,752</u>	<u>49,752</u>

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Parks and Recreation Capital Outlay Fund-346**  
**2026 Budget**

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Transfers In	18				
Parks	7110				
Transfers from IPRD Fund	485115	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>
Total Revenues		<u>-</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>
Expenditures					
Transfers	63				
Parks	7110				
Building & System	565200	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures			-	500,000	500,000
Beginning Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
Ending Fund Balance		<u>-</u>	<u>-</u>	<u>500,000</u>	<u>1,000,000</u>

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Office of Community Development Block Grant - 362**  
**2026 Budget**

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
IGR - Capital Outlay - Public Works	1303				
White Castle Canal - CSBG	6142				
Federal Grants	431000	\$ 905,124	\$ -	\$ -	\$ -
Transfers In	18				
HVAC Improvements COA - CSBG	6143				
Transfers from the General Fund	485001	<u>3,868</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues		<u>908,992</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Capital Outlay - Public Works	5853				
White Castle Canal - CSBG	6142				
Infrastructure - other than buildings	563000	<u>908,992</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures		<u>908,992</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Iberville Parish Government**

Plaquemine, Louisiana

**Utility Infrastructure - 365**

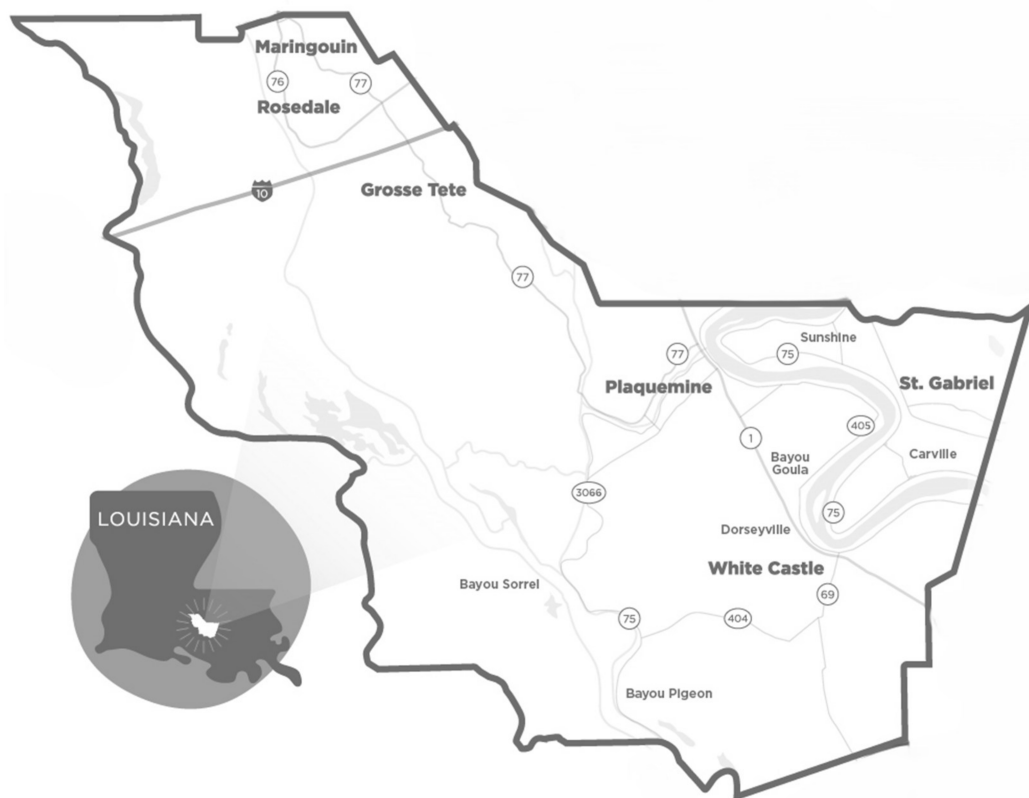
2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Use of Money and Property	16				
Water	5920				
Interest Earnings	461000	\$ 16,548	\$ -	\$ 75,000	\$ 5,000
Transfers In	18				
Water	5920				
Transfers from Capital Improvement Fund	485341	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Total Revenues		<u>1,016,548</u>	<u>1,000,000</u>	<u>1,075,000</u>	<u>1,005,000</u>
Expenditures					
Capital Outlay - Health and Welfare	5854				
Water	5920				
Infrastructure - other than buildings	563000	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,096,548</u>
Total Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,096,548</u>
Total Revenues VS Expenditures		1,016,548	1,000,000	1,075,000	(2,091,548)
Beginning Fund Balance		<u>-</u>	<u>1,000,000</u>	<u>1,016,548</u>	<u>2,091,548</u>
Ending Fund Balance		<u>1,016,548</u>	<u>2,000,000</u>	<u>2,091,548</u>	<u>-</u>

**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Iberville Industrial Park - 366**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Use of Money and Property	16				
Economic Development	7410				
Interest Earnings	461000	\$ -	\$ -	\$ -	\$ -
Total Revenues		-	-	-	-
Total Revenues VS Expenditures					
Beginning Fund Balance		110,019	110,019	110,019	110,019
Ending Fund Balance		110,019	110,019	110,019	110,019

# 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. *Library Bond Sinking Fund.* This fund is used to account for payment of principal and interest on a bond issued to finance improvements to library facilities throughout Iberville Parish. The Parish administers the debt service payments and is reimbursed by the Iberville Parish Library for all costs associated with the bond.
3. *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.
4. *DHH Loan Debt Service Fund.* DHH revolving loan was refunded and bonds issued during 2022. \$5,565,000 in bond principal will be serviced out of this fund until February 1<sup>st</sup> 2036.



**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Sales Tax Bond Debt Service - 232**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Sales Taxes	1102				
Financial Administration	4505				
General Sales and Use	412000	\$ 883,600	\$ 941,354	\$ 886,900	\$ 894,400
Total Revenues		<u>883,600</u>	<u>941,354</u>	<u>886,900</u>	<u>894,400</u>
Expenditures					
Debt Service Principal	59				
ST Bond Refunding 2016	4521				
Long-Term Debt Redeemed	551000	1,435,000	785,000	785,000	820,000
Debt Service Interest	60				
ST Bond Refunding 2016	4521				
Interest on Long-Term Debt	552000	<u>120,125</u>	<u>82,900</u>	<u>82,900</u>	<u>50,800</u>
Total Expenditures		<u>1,555,125</u>	<u>867,900</u>	<u>867,900</u>	<u>870,800</u>
Total Revenues VS Expenditures		(671,525)	73,454	19,000	23,600
Beginning Fund Balance		<u>1,652,185</u>	<u>980,660</u>	<u>980,660</u>	<u>999,660</u>
Ending Fund Balance		<u><u>980,660</u></u>	<u><u>1,054,114</u></u>	<u><u>999,660</u></u>	<u><u>1,023,260</u></u>

**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Library Bond Sinking Fund-234**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Micellaneous Revenue	17				
Financial Administration	4505				
Refund of Expenditures	492000	\$ -	\$ -	\$ -	\$ 750,000
Total Revenues		-	-	-	750,000
Expenditures					
Debt Service Principal	59				
Library Bond Refunding 2026	7205				
Long-Term Debt Redeemed	551000				600,000
Debt Service Interest	60				
Library Bond Refunding 2026	7205				
Interest on Long-Term Debt	552000	-	-	-	150,000
Total Expenditures		-	-	-	750,000
Total Revenues VS Expenditures		-	-	-	-
Beginning Fund Balance		-	-	-	-
Ending Fund Balance		-	-	-	-

**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Parks and Recreation Bond DSF - 235**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Transfers In	18				
Administration - Parks and Recreation	7001				
Transfers from the General Fund	485001	\$ 165,385	\$ 100,000	\$ 100,000	\$ -
Transfer from Iberville Parks and Recreation	485115	400,000	466,708	466,708	567,835
Total Revenues		<u>565,385</u>	<u>566,708</u>	<u>566,708</u>	<u>567,835</u>
Expenditures					
Debt Service Principal	59				
Administration - Parks and Recreation	7001				
Long-Term Debt Redeemed	551000	440,000	450,000	450,000	460,000
Debt Service Interest	60				
Administration - Parks and Recreation	7001				
Long-Term Debt Redeemed	551000				
Interest on Long-Term Debt	552000	125,385	116,708	116,708	107,835
Total Expenditures		<u>565,385</u>	<u>566,708</u>	<u>566,708</u>	<u>567,835</u>
Total Revenues VS Expenditures		-	-	-	-
Beginning Fund Balance		-	-	-	-
Ending Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Iberville Parish Government**  
 Plaquemine, Louisiana  
**DHH Loan Debt Service Fund - 238**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Sales Taxes	1102				
Water - 2022 Revenue Bonds	5923				
General Sales and Use	412000	\$ 480,908	\$ 481,989	\$ 482,088	\$ 478,023
Use of Money and Property	16				
Water - 2022 Revenue Bonds	5923				
Interest Earnings	461000	<u>21,134</u>	<u>6,000</u>	<u>30,000</u>	<u>6,000</u>
Total Revenues		<u>502,042</u>	<u>487,989</u>	<u>512,088</u>	<u>484,023</u>
Expenditures					
Debt Service Principal	59				
Water - 2022 Revenue Bonds	5923				
Long-Term Debt Redeemed	551000	350,000	360,000	360,000	370,000
Debt Service Interest	60				
Water - 2022 Revenue Bonds	5923				
Interest on Long-Term Debt	552000	<u>125,195</u>	<u>116,498</u>	<u>116,498</u>	<u>107,555</u>
Total Expenditures		<u>475,195</u>	<u>476,498</u>	<u>476,498</u>	<u>477,555</u>
Total Revenues VS Expenditures		26,847	11,491	35,590	6,468
Beginnig Fund Balance		<u>1,314,614</u>	<u>1,340,326</u>	<u>1,341,461</u>	<u>1,377,051</u>
Ending Fund Balance		<u>1,341,461</u>	<u>1,351,817</u>	<u>1,377,051</u>	<u>1,383,519</u>

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

**General Government Long-Term Debt**

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

\$1,680,000  
Premium 58,761  
\$ 1,738,761

\$5,565,000 May 4, 2022 Sales Tax Refunding Bonds with a net interest cost of 2.45% is payable on August 1<sup>st</sup> and February 1<sup>st</sup> 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.

\$ 4,575,000

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

\$ 890,000

\$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.

\$ 0

\$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.

\$ 158,593

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

\$ 5,760,000

**Total Long Term Notes/Bonds Payable Primary Government**

**\$ 13,122,354**

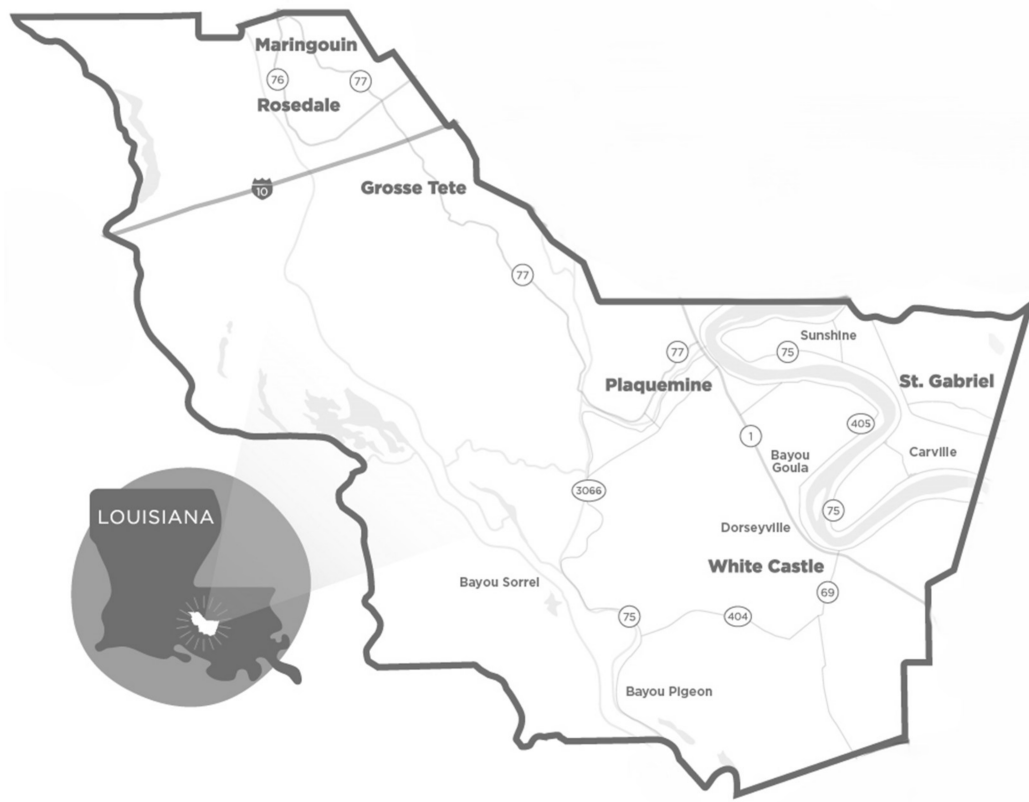
**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Legal Debt Margin**  
 Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Legal Debt Limit [1]</u>	<u>Bonded Debt</u>	<u>Legal Debt Margin</u>
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	17,598,117	58,054,474
2020	786,891,405	78,689,141	15,427,000	63,262,141
2021	819,122,225	81,912,223	21,265,000	60,647,223
2022	996,001,005	99,600,101	19,095,000	80,505,101
2023	1,169,113,705	116,911,371	16,915,000	99,996,371
2024	2,009,990,200	200,999,020	14,959,000	186,040,020

Source: Iberville Parish Council Financial Reports Years 2014-2024

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

# DEPARTMENTAL INFORMATION

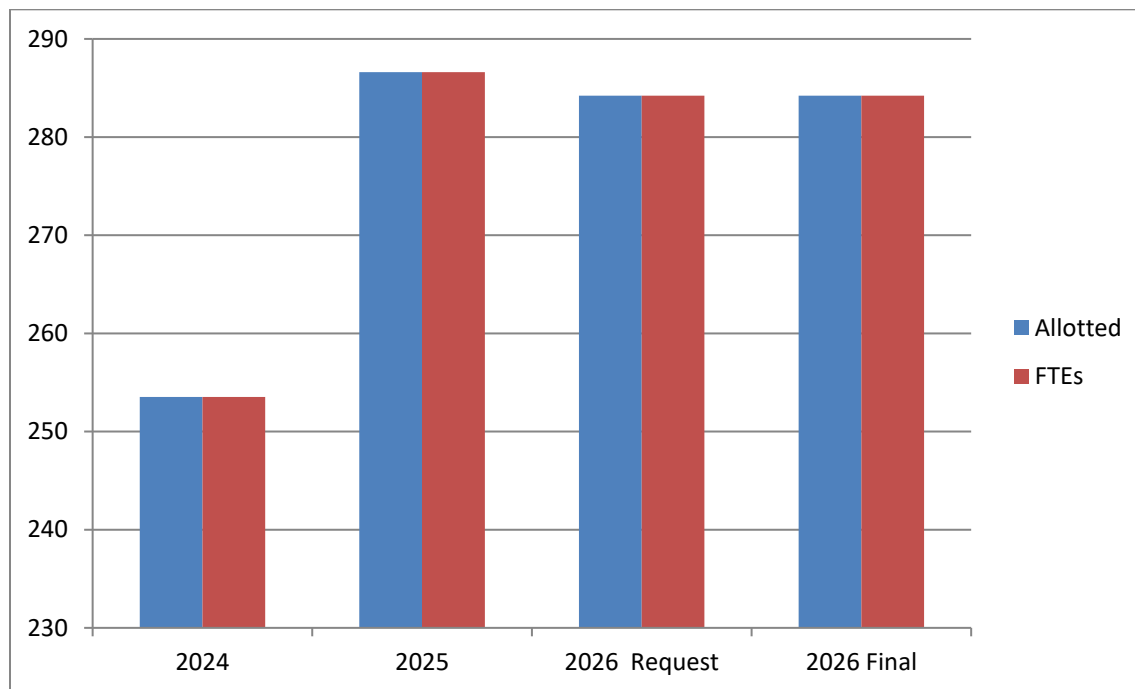


## Position Summary Schedule

To accurately follow past staffing and human resource allocation decisions by program, a three-year history of full-time equivalents by department is presented on page 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 2025 to FY 2026 will have a decrease of 2.4 positions. This increase is based on restructuring of the Iberville Parish Government departments.





**Iberville Parish Council**  
**Plaquemine, LA**  
**Summary of Allotted and Final Full-Time Equivalent Positions**  
**2026 Budget**

Branch of Government	2024		2025		Request		2026		2025-2026	
	Positions	FTEs	Positions	FTEs	Allotted	FTEs	Allotted	FTEs	Inc. (Dec.)	FTEs
<b>Executive Branch</b>										
<i>Administrative</i>										
Parish President	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
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	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	-	-
Parish Attorney	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Administrative Specialist I	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	-	-
Administrative Specialist III	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Transfer Specialist I	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-
<i>Marketing</i>										
Director Of Marketing/Comm	1.00	1.00	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	-	-	-	-	-	-	-	-
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	-	-
HR Specialist	-	-	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	-	-
Student	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	-	-
<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	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
<i>General Services</i>										
Director	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	-	-
Assistant IT Director	-	-	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>										
Enivronmental Manager	-	-	-	-	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)
<i>Fixed Assets</i>										
Fixed Asset Supervisor	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Fixed Asset Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Fixed Asset Clerk	-	-	1.00	1.00	-	-	-	-	(1.00)	(1.00)
<i>Public Safety</i>										
<i>Risk Management</i>										
Supervisor	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 Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Fire Fighter - Chief	-	-	1.00	1.00	2.00	2.00	2.00	2.00	1.00	1.00

**Iberville Parish Council**  
**Plaquemine, LA**  
**Summary of Allotted and Final Full-Time Equivalent Positions**  
**2026 Budget**

Branch of Government	2024		2025		Request		2026		2025-2026	
	Positions	FTEs	Positions	FTEs	Allotted	FTEs	Allotted	FTEs	Inc. (Dec.)	FTEs
Clerical Assistant	1.00	1.00	0.30	0.30	0.30	0.30	0.30	0.30	-	-
Firemen	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	-	-
<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	1.00	1.00	-	-
911 Call Center Supervisor	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	1.00	1.00
911 Call Center Operator	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	(1.00)	(1.00)
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	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Customer Service Rep II	1.00	1.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Purchasing Agent I	1.00	1.00	-	-	-	-	-	-	-	-
Chief of Utilities	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	14.00	14.00	9.00	9.00	9.00	9.00	9.00	9.00	-	-
Utilities Technician II	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
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	4.00	4.00	4.00	4.00	4.00	4.00	-	-
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	1.00	1.00	-	-
Barn Purchasing Agent I	1.00	1.00	1.00	1.00	-	-	-	-	(1.00)	(1.00)
Operations Administrative Asst.	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing Agent I/Inventory	2.00	2.00	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)
Operations Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Fleet Manager	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
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	3.00	3.00	7.00	7.00	7.00	7.00	7.00	7.00	-	-
Tractor Driver II	-	-	-	-	-	-	-	-	-	-
Truck Driver I	3.00	3.00	-	-	-	-	-	-	-	-
Truck Driver II	2.00	2.00	-	-	-	-	-	-	-	-
Truck Driver III	2.00	2.00	-	-	-	-	-	-	-	-
Equipment Operator Foreman	-	-	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Equipment Operator I	1.00	1.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
Equipment Operator II	9.00	9.00	5.00	5.00	5.00	5.00	5.00	5.00	-	-
Equipment Operator III	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Equipment Operator IV	-	-	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Eng Assistant	-	-	-	-	-	-	-	-	-	-
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	5.00	5.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Laborer II	-	-	-	-	-	-	-	-	-	-
Sign Crew Supervisor	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Sign Crew/AEOI	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	1.00	1.00	-	-
Cement Finisher	1.00	1.00	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**  
**2026 Budget**

Branch of Government	2024		2025		Request		2026		2025-2026	
	Positions	FTEs	Positions	FTEs	Allotted	FTEs	Allotted	FTEs	Inc. (Dec.)	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	-	-
Trustee Foreman	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Laborer	1.00	1.00	1.00	1.00	5.60	5.60	5.60	5.60	4.60	4.60
Equipment Operator I	1.00	1.00	-	-	-	-	-	-	-	-
Equipment Operator II	5.00	5.00	-	-	-	-	-	-	-	-
Equipment Operator III	-	-	-	-	-	-	-	-	-	-
Boom Truck Driver I	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Boom Truck Driver II			2.00	2.00	4.00	4.00	4.00	4.00	2.00	2.00
Boom Truck Driver III			3.00	3.00	1.00	1.00	1.00	1.00	(2.00)	(2.00)
Parish Facilities Support Att.	-	-	3.00	3.00	1.00	1.00	1.00	1.00	(2.00)	(2.00)
<i>Mosquito Abatement</i>										
Driver	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	5.00	5.00	4.67	4.67	4.67	4.67	4.67	4.67	-	-
Animal Control Officer II	-	-	2.00	2.00	1.00	1.00	1.00	1.00	(1.00)	(1.00)
<i>Community Development</i>										
Director of Community Development	-	-	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	0.70	0.70	0.70	0.70	0.70	0.70	-	-
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	0.67	0.67	0.67	0.67	0.67	0.67	-	-
Site Manager II	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Activity Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Transportation Driver	2.00	2.00	2.30	2.30	2.30	2.30	2.30	2.30	-	-
<i>Community 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)
<i>Veteran's Affair</i>										
Van Driver	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 Technician	3.00	3.00	5.70	5.70	5.70	5.70	5.70	5.70	-	-
<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	-	-	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	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Asst Maintenance Supervisor	1.00	1.00	-	-	-	-	-	-	-	-
IPRD Maintenance I	8.00	8.00	11.25	11.25	11.25	11.25	11.25	11.25	-	-
IPRD Maintenance II	-	-	3.00	3.00	1.00	1.00	1.00	1.00	(2.00)	(2.00)
IPRD Maintenance III	-	-	2.00	2.00	1.00	1.00	1.00	1.00	(1.00)	(1.00)
Program Coordinator	1.00	1.00	2.00	2.00	1.00	1.00	1.00	1.00	(1.00)	(1.00)
Program Manager	2.00	2.00	0.50	0.50	0.50	0.50	0.50	0.50	-	-
Program Admin Coordinator	1.00	1.00	-	-	-	-	-	-	-	-
Seasonal Workers	1.08	1.08	1.08	1.08	1.08	1.08	1.08	1.08	-	-
<i>Rifle Range</i>										
Range Officer	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00	-	-
Receptionist	-	-	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**  
**2026 Budget**

Branch of Government	2024		2025		Request		2026		2025-2026	
	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	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	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	-	-
Museum Specialist	1.00	1.00	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	4.00	4.00	1.00	1.00	4.00	4.00	4.00	4.00	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	2.00	2.00	7.00	7.00	7.00	7.00	7.00	7.00	-	-
Custodian II	12.00	12.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
<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	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>	217.53	217.53	249.62	249.62	247.22	247.22	247.22	247.22	(2.40)	(2.40)
<b>Legislative Branch</b>										
<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	-	-
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>	17.00	17.00	18.00	18.00	18.00	18.00	18.00	18.00	-	-
<b>Judicial Branch</b>										
<i>Court Reporter</i>	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
<i>Public Defender</i>										
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	-	-
<b>TOTAL ALL BRANCHES</b>	253.53	253.53	286.62	286.62	284.22	284.22	284.22	284.22	(2.40)	(2.40)

**Iberville Parish Council**  
**Plaquemine, LA**  
**2026 Salary Grade Structure**

Grade	Min	Annual	Max	Annual
1	\$ 13.82	\$ 28,738.34	\$ 19.09	\$ 39,716.35
2	\$ 14.22	\$ 29,575.10	\$ 20.05	\$ 41,710.66
3	\$ 14.93	\$ 31,060.22	\$ 21.05	\$ 43,789.82
4	\$ 15.68	\$ 32,608.99	\$ 22.10	\$ 45,975.07
5	\$ 16.46	\$ 34,242.62	\$ 23.21	\$ 48,266.40
6	\$ 17.29	\$ 35,961.12	\$ 24.37	\$ 50,685.02
7	\$ 18.16	\$ 37,764.48	\$ 25.59	\$ 53,230.94
8	\$ 19.06	\$ 39,652.70	\$ 26.87	\$ 55,882.94
9	\$ 20.01	\$ 41,625.79	\$ 28.21	\$ 58,683.46
10	\$ 21.01	\$ 43,704.96	\$ 29.62	\$ 61,611.26
11	\$ 22.06	\$ 45,890.21	\$ 31.10	\$ 64,687.58
12	\$ 23.16	\$ 48,181.54	\$ 32.66	\$ 67,933.63
13	\$ 24.33	\$ 50,600.16	\$ 34.29	\$ 71,328.19
14	\$ 25.54	\$ 53,124.86	\$ 36.01	\$ 74,892.48
15	\$ 26.82	\$ 55,776.86	\$ 37.80	\$ 78,626.50
16	\$ 28.16	\$ 58,577.38	\$ 39.70	\$ 82,572.67
17	\$ 29.57	\$ 61,505.18	\$ 41.68	\$ 86,688.58
18	\$ 31.05	\$ 64,581.50	\$ 43.77	\$ 91,037.86
19	\$ 32.60	\$ 67,806.34	\$ 45.95	\$ 95,578.08
20	\$ 35.21	\$ 73,237.63	\$ 49.63	\$ 103,237.06
21	\$ 38.03	\$ 79,093.25	\$ 53.60	\$ 111,490.08
22	\$ 41.07	\$ 85,415.62	\$ 57.89	\$ 120,400.80
23	\$ 44.35	\$ 92,247.17	\$ 62.52	\$ 130,032.86
24	\$ 47.90	\$ 99,630.34	\$ 67.52	\$ 140,449.92
25	\$ 51.73	\$ 107,607.55	\$ 72.92	\$ 151,673.18
Exec	\$ 56.84	\$ 118,236.77	\$ 85.26	\$ 177,344.54

**Iberville Parish Council**

Plaquemine, LA

**2026 Job Table**

Position	Grade	Grade Minimum (Hourly)	Grade Minimum (Annual)	Grade Maximum (Hourly)	Grade Maximum (Annual)
911 Call Center Operator	10	\$21.01	\$43,704.96	\$29.62	\$61,611.26
911 Call Center Supervisor	12	\$23.16	\$48,181.54	\$32.66	\$67,933.63
Accounts Budget Analyst II	11	\$22.06	\$45,890.21	\$31.10	\$64,687.58
Accounts Finance Supervisor	17	\$29.57	\$61,505.18	\$41.68	\$86,688.58
Accounts Payable II	11	\$22.06	\$45,890.21	\$31.10	\$64,687.58
Accounts Payable III	13	\$24.33	\$50,600.16	\$34.29	\$71,328.19
Accounts Payroll III	13	\$24.33	\$50,600.16	\$34.29	\$71,328.19
Accounts Receivable I	10	\$21.01	\$43,704.96	\$29.62	\$61,611.26
Accounts Receivable II	11	\$22.06	\$45,890.21	\$31.10	\$64,687.58
Activity Coordinator	5	\$16.46	\$34,242.62	\$23.21	\$48,266.40
Administrative Specialist - Council	16	\$28.16	\$58,577.38	\$39.70	\$82,572.67
Administrative Specialist I	5	\$16.46	\$34,242.62	\$23.21	\$48,266.40
Administrative Specialist II	6	\$17.29	\$35,961.12	\$24.37	\$50,685.02
Administrative Specialist III	7	\$18.16	\$37,764.48	\$25.59	\$53,230.94
Administrative Specialist IV	8	\$19.06	\$39,652.70	\$26.87	\$55,882.94
Animal Control Officer I	6	\$17.29	\$35,961.12	\$24.37	\$50,685.02
Animal Control Officer II	9	\$20.01	\$41,625.79	\$28.21	\$58,683.46
Assistant Chief Financial Officer	22	\$41.07	\$85,415.62	\$57.89	\$120,400.80
Assistant Director Animal Control	13	\$24.33	\$50,600.16	\$34.29	\$71,328.19
Assistant Director Fire & Emergency	16	\$28.16	\$58,577.38	\$39.70	\$82,572.67
Assistant Director Information Technology	18	\$30.44	\$63,315.20	\$42.91	\$89,252.80
Assistant Director IPRD	19	\$32.60	\$67,806.34	\$45.95	\$95,578.08
Assistant Director OEP	19	\$32.60	\$67,806.34	\$45.95	\$95,578.08
Assistant Director Sales Tax	18	\$31.05	\$64,581.50	\$43.77	\$91,037.86
Attorney	Exec	\$56.84	\$118,236.77	\$85.26	\$177,344.54
Behavioral Health Counselor I	11	\$22.06	\$45,890.21	\$31.10	\$64,687.58
Behavioral Health Counselor II	13	\$24.33	\$50,600.16	\$34.29	\$71,328.19
Boat Ramp Guard	5	\$16.46	\$34,242.62	\$23.21	\$48,266.40
Building & Grounds I	14	\$25.54	\$53,124.86	\$36.01	\$74,892.48
Building & Grounds II	16	\$28.16	\$58,577.38	\$39.70	\$82,572.67
Building & Grounds Laborer I	8	\$19.06	\$39,652.70	\$26.87	\$55,882.94
Buildings Supervisor	20	\$35.21	\$73,237.63	\$49.63	\$103,237.06
Cement Finisher	15	\$26.82	\$55,776.86	\$37.80	\$78,626.50
Chief Administrative Officer	Exec	\$56.84	\$118,236.77	\$85.26	\$177,344.54
Chief of Code Enforcement	17	\$29.57	\$61,505.18	\$41.68	\$86,688.58
Chief of Public Works	22	\$41.07	\$85,415.62	\$57.89	\$120,400.80
Chief of Utilities	22	\$41.07	\$85,415.62	\$57.89	\$120,400.80
Chief Operating Officer	Exec	\$56.84	\$118,236.77	\$85.26	\$177,344.54
Custodian I	5	\$16.46	\$34,242.62	\$23.21	\$48,266.40
Custodian II	6	\$17.29	\$35,961.12	\$24.37	\$50,685.02
Custodian Supervisor	10	\$21.01	\$43,704.96	\$29.62	\$61,611.26
Customer Service Rep I	5	\$16.46	\$34,242.62	\$23.21	\$48,266.40
Customer Service Rep II	7	\$18.16	\$37,764.48	\$25.59	\$53,230.94
Deputy Chief Operating Officer	25	\$51.73	\$107,607.55	\$72.92	\$151,673.18
Director Council on Aging	22	\$41.07	\$85,415.62	\$57.89	\$120,400.80
Director of Animal Control	20	\$35.21	\$73,237.63	\$49.63	\$103,237.06
Director of Behavioral Health	21	\$38.03	\$79,093.25	\$53.60	\$111,490.08
Director of Communications and Marketing	22	\$41.07	\$85,415.62	\$57.89	\$120,400.80
Director of Community Development	23	\$44.35	\$92,247.17	\$62.52	\$130,032.86
Director of Community Services	22	\$41.07	\$85,415.62	\$57.89	\$120,400.80
Director of Economic Development	23	\$44.35	\$92,247.17	\$62.52	\$130,032.86
Director of Finance	24	\$47.90	\$99,630.34	\$67.52	\$140,449.92

**Iberville Parish Council**

Plaquemine, LA

**2026 Job Table**

Position	Grade	Grade Minimum (Hourly)	Grade Minimum (Annual)	Grade Maximum (Hourly)	Grade Maximum (Annual)
Director of Fire & Emergency Services	22	\$41.07	\$85,415.62	\$57.89	\$120,400.80
Director of Grants	22	\$41.07	\$85,415.62	\$57.89	\$120,400.80
Director of Human Resources	24	\$47.90	\$99,630.34	\$67.52	\$140,449.92
Director of Information Technology	23	\$44.35	\$92,247.17	\$62.52	\$130,032.86
Director of IPRD	22	\$41.07	\$85,415.62	\$57.89	\$120,400.80
Director of Museum	17	\$29.57	\$61,505.18	\$41.68	\$86,688.58
Director of Office Emerg Preparedness	23	\$44.35	\$92,247.17	\$62.52	\$130,032.86
Director of Planning and Development	23	\$44.35	\$92,247.17	\$62.52	\$130,032.86
Director of Public Works	23	\$44.35	\$92,247.17	\$62.52	\$130,032.86
Director of Sales Tax	24	\$47.90	\$99,630.34	\$67.52	\$140,449.92
Director of Sanitation	22	\$41.07	\$85,415.62	\$57.89	\$120,400.80
Environmental	24	\$47.90	\$99,630.34	\$67.52	\$140,449.92
Equipment Operator Foreman	19	\$32.60	\$67,806.34	\$45.95	\$95,578.08
Equipment Operator I	14	\$25.54	\$53,124.86	\$36.01	\$74,892.48
Equipment Operator II	15	\$26.82	\$55,776.86	\$37.80	\$78,626.50
Equipment Operator III	16	\$28.16	\$58,577.38	\$39.70	\$82,572.67
Equipment Operator IV	17	\$29.57	\$61,505.18	\$41.68	\$86,688.58
Event Operations Coordinator	8	\$19.06	\$39,652.70	\$26.87	\$55,882.94
Event Operations Supervisor	14	\$25.54	\$53,124.86	\$36.01	\$74,892.48
Event Operations Technician	7	\$18.16	\$37,764.48	\$25.59	\$53,230.94
Executive Assistant to Parish President	21	\$38.03	\$79,093.25	\$53.60	\$111,490.08
Fire Dept, Clerical Assistant	5	\$16.46	\$34,242.62	\$23.21	\$48,266.40
Fire Fighter	9	\$20.01	\$41,625.79	\$28.21	\$58,683.46
Fire Fighter - Chief	11	\$22.06	\$45,890.21	\$31.10	\$64,687.58
Fixed Asset Coordinator	8	\$19.06	\$39,652.70	\$26.87	\$55,882.94
Fleet Manager	12	\$22.71	\$47,236.80	\$32.02	\$66,601.60
GIS Mapping Analyst	19	\$32.60	\$67,806.34	\$45.95	\$95,578.08
Grant Coordinator (CSBG)	11	\$22.06	\$45,890.21	\$31.10	\$64,687.58
Grant Coordinator (Laheap)	11	\$22.06	\$45,890.21	\$31.10	\$64,687.58
Grounds Supervisor	20	\$35.21	\$73,237.63	\$49.63	\$103,237.06
Human Resource Specialist	11	\$22.06	\$45,890.21	\$31.10	\$64,687.58
IPRD Maintenance I	7	\$18.16	\$37,764.48	\$25.59	\$53,230.94
IPRD Maintenance II	9	\$20.01	\$41,625.79	\$28.21	\$58,683.46
IPRD Maintenance III	10	\$21.01	\$43,704.96	\$29.62	\$61,611.26
IPRD Maintenance Supervisor	13	\$24.33	\$50,600.16	\$34.29	\$71,328.19
IPRD Program Manager (East)	7	\$18.16	\$37,764.48	\$25.59	\$53,230.94
IPRD Program Manager (North)	7	\$18.16	\$37,764.48	\$25.59	\$53,230.94
IT Technician	13	\$24.33	\$50,600.16	\$34.29	\$71,328.19
Laborer I	8	\$19.06	\$39,652.70	\$26.87	\$55,882.94
Mechanic	14	\$25.54	\$53,124.86	\$36.01	\$74,892.48
Mechanic, Master	16	\$28.16	\$58,577.38	\$39.70	\$82,572.67
Museum Specialist	6	\$17.29	\$35,961.12	\$24.37	\$50,685.02
Nurse - LPN	12	\$23.16	\$48,181.54	\$32.66	\$67,933.63
Operations Administrative Assistant	10	\$20.60	\$42,848.00	\$29.04	\$60,403.20
Operations Supervisor, Public Works	21	\$38.03	\$79,093.25	\$53.60	\$111,490.08
Program Coordinator	11	\$22.06	\$45,890.21	\$31.10	\$64,687.58
Purchasing Agent I	9	\$20.01	\$41,625.79	\$28.21	\$58,683.46
Rifle Range Master	13	\$24.33	\$50,600.16	\$34.29	\$71,328.19
Rifle Range Officer	10	\$21.01	\$43,704.96	\$29.62	\$61,611.26
Risk Management	20	\$35.21	\$73,237.63	\$49.63	\$103,237.06
Sales Tax Clerk	9	\$20.01	\$41,625.79	\$28.21	\$58,683.46
Sign Crew	7	\$18.16	\$37,764.48	\$25.59	\$53,230.94

**Iberville Parish Council**

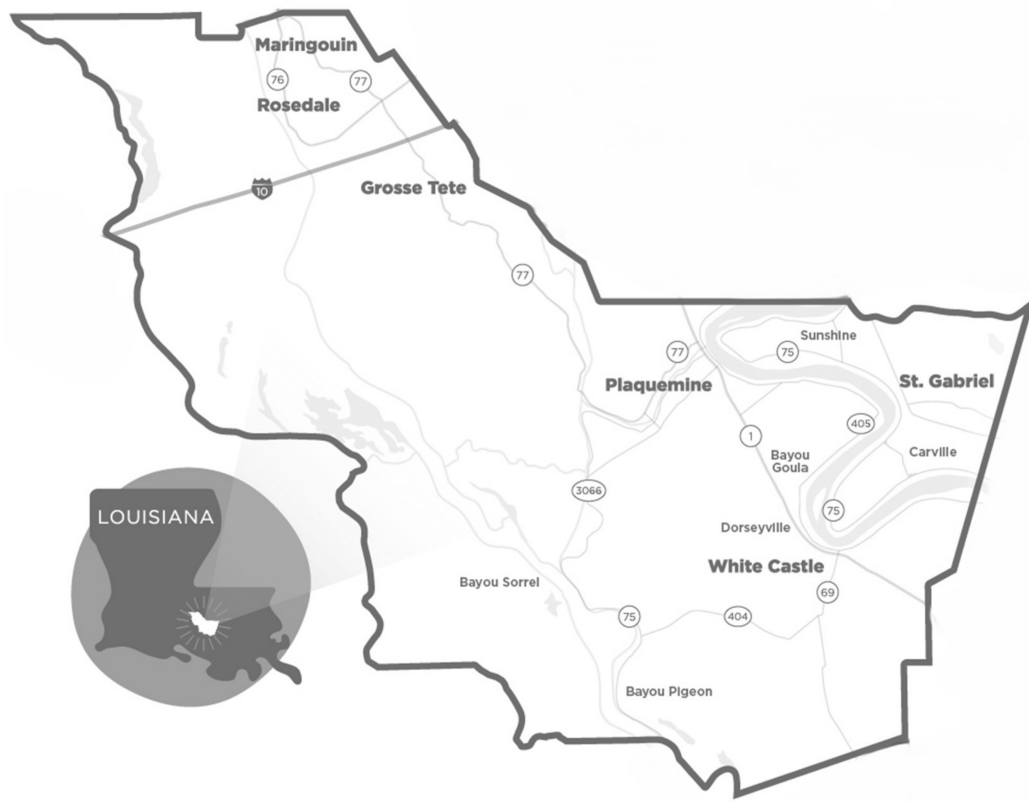
Plaquemine, LA

**2026 Job Table**

Position	Grade	Grade Minimum (Hourly)	Grade Minimum (Annual)	Grade Maximum (Hourly)	Grade Maximum (Annual)
Sign Crew Supervisor	9	\$20.01	\$41,625.79	\$28.21	\$58,683.46
Site Manager I COA	8	\$19.06	\$39,652.70	\$26.87	\$55,882.94
Site Manager II COA	10	\$21.01	\$43,704.96	\$29.62	\$61,611.26
Tourism Service Manager	9	\$20.01	\$41,625.79	\$28.21	\$58,683.46
Tourism Service Specialist	6	\$17.29	\$35,961.12	\$24.37	\$50,685.02
Tractor Driver Foreman	11	\$22.06	\$45,890.21	\$31.10	\$64,687.58
Tractor Driver I	9	\$20.01	\$41,625.79	\$28.21	\$58,683.46
Tractor Driver II	10	\$21.01	\$43,704.96	\$29.62	\$61,611.26
Transfer Specialist I	10	\$21.01	\$43,704.96	\$29.62	\$61,611.26
Transfer Specialist II	11	\$22.06	\$45,890.21	\$31.10	\$64,687.58
Transportation Driver	5	\$16.46	\$34,242.62	\$23.21	\$48,266.40
Trustee Foreman	9	\$20.01	\$41,625.79	\$28.21	\$58,683.46
Utilities Meter Reader I	9	\$20.01	\$41,625.79	\$28.21	\$58,683.46
Utilities Office Manager	18	\$31.05	\$64,581.50	\$43.77	\$91,037.86
Utilities Supervisor	18	\$31.05	\$64,581.50	\$43.77	\$91,037.86
Utilities Technician I	10	\$21.01	\$43,704.96	\$29.62	\$61,611.26
Utilities Technician I	10	\$21.01	\$43,704.96	\$29.62	\$61,611.26
Utilities Technician II	12	\$23.16	\$48,181.54	\$32.66	\$67,933.63
Utilities Technician III	14	\$25.54	\$53,124.86	\$36.01	\$74,892.48
Utilities Technician III	14	\$25.54	\$53,124.86	\$36.01	\$74,892.48
Water Plant Operator	13	\$24.33	\$50,600.16	\$34.29	\$71,328.19
Water Plant Supervisor	15	\$26.82	\$55,776.86	\$37.80	\$78,626.50
Welder	13	\$24.33	\$50,600.16	\$34.29	\$71,328.19



# GENERAL FUND

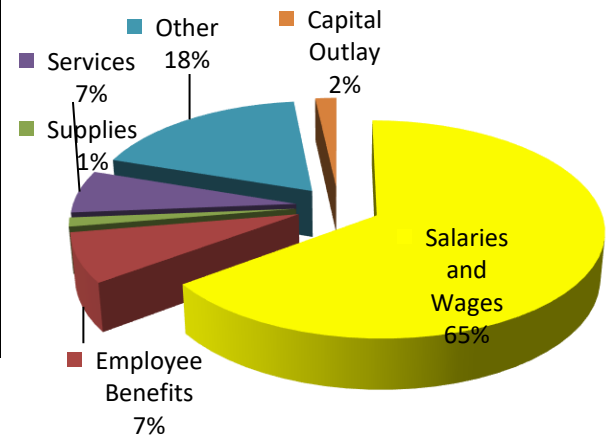


# Council

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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	394,582	377,042	371,046	394,842
Employee Benefits	44,647	43,324	42,349	45,220
Supplies	7,085	7,800	9,000	9,400
Services	56,239	37,150	49,150	37,150
Other	62,936	117,900	117,200	112,200
Capital Outlay	74,960	660,000	80,000	10,000
<b>Total Expenditures</b>	<b>640,449</b>	<b>1,243,216</b>	<b>668,745</b>	<b>598,812</b>

**2026 Budgeted Expenditures by Category**



## GOALS:

- ❖ Increase community engagement by fostering open communication with residents.
- ❖ Support parish-wide economic development and local business growth.
- ❖ Improve infrastructure and public safety across all districts.

## OBJECTIVES:

- ❖ Expand communication efforts through social media and public meetings to address citizen concern effectively.
- ❖ Provide resources and policy support local entrepreneurs and small businesses.
- ❖ Collaborate with the administration to identify and prioritize infrastructure upgrades throughout the parish.

## ACCOMPLISHMENTS:

- ❖ Installed radar speed sign across the parish in 2025 to enhance traffic safety.
- ❖ Continued passage of ordinances and resolutions that support public services, infrastructure, and economic growth.

Number of Employees	2024	2025	2026
A) Councilmen	13	13	13
B) Administrative Specialist II	1	1	1

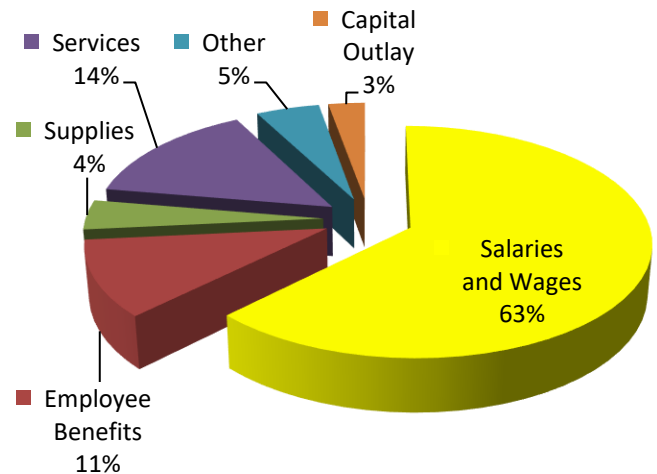
## Administration

	2024 Actual	2025 Projected	2026 Target
A) Ordinances Adopted	14	17	17
B) Council Meetings Held	14	14	13

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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	850,598	776,480	896,401	1,072,958
Employee Benefits	99,966	133,904	166,048	199,623
Supplies	75,665	52,000	114,500	56,500
Services	128,388	181,100	241,550	216,346
Other	79,779	95,800	111,874	111,800
Capital Outlay	8,182	35,000	35,000	
<b>Total Expenditures</b>	<b>1,242,578</b>	<b>1,274,284</b>	<b>1,565,373</b>	<b>1,657,227</b>

**2026 Budgeted Expenditures by Category**



### GOALS:

- ❖ Promote economic development by supporting local businesses and attracting new opportunities.
- ❖ Improve infrastructure and public facilities across the parish.
- ❖ Strengthen community engagement and communication with residents.

### OBJECTIVES:

- ❖ Host annual community festivals that highlight local culture and encourage tourism.
- ❖ Allocate budget resources for maintenance and upgrades to public facilities, roads, and parks.
- ❖ Hold annual district meetings to foster dialogue between residents and parish officials.

### ACCOMPLISHMENTS:

- ❖ Established new early voting locations in North and East Iberville.
- ❖ Oversaw the full restoration and reopening of the Grosse Tete Bridge.
- ❖ Completed the first comprehensive employee classification and salary review in nearly two decades, aligning compensation with current standards and supporting workforce retention and efficiency.

## Administration

Number of Employees	2024	2025	2025
Parish President	1	1	1
Chief Administrative Officer	1	1	1
Chief Operating Officer		1	1
Deputy Chief Operating Officer		1	1
Executive Assistant	1	1	1
Administrative Specialist I	3	4	4
Administrative Specialist II		1	1
Transfer Specialist		1	1

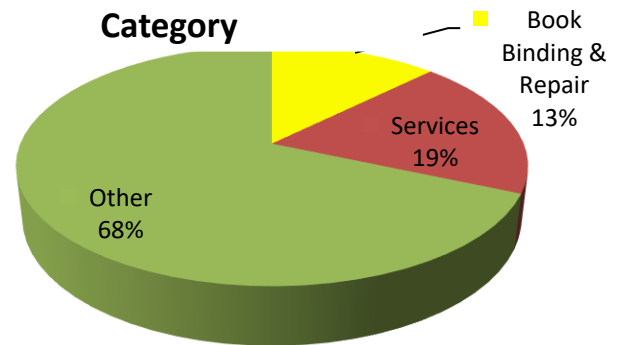
## Clerk of Court

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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Book Binding & Repair	7,680	20,000	20,000	15,000
Services	33,320	30,000	60,000	20,000
Other	13,746	101,300	101,300	126,800
<b>Total Expenditures</b>	<b>54,746</b>	<b>151,300</b>	<b>181,300</b>	<b>161,800</b>

**2026 Budgeted Expenditures by Category**



### GOALS:

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

### OBJECTIVES:

- ❖ Provide annual staff training on data protection and cybersecurity best practices.
- ❖ Continue IT outsourcing through General Informatics to monitor and secure servers and workstations.
- ❖ Hold semi-annual meetings with judges and court staff to enhance collaboration and service delivery.
- ❖ Conduct annual commissioner training sessions to ensure election-day responsibilities are clearly understood.

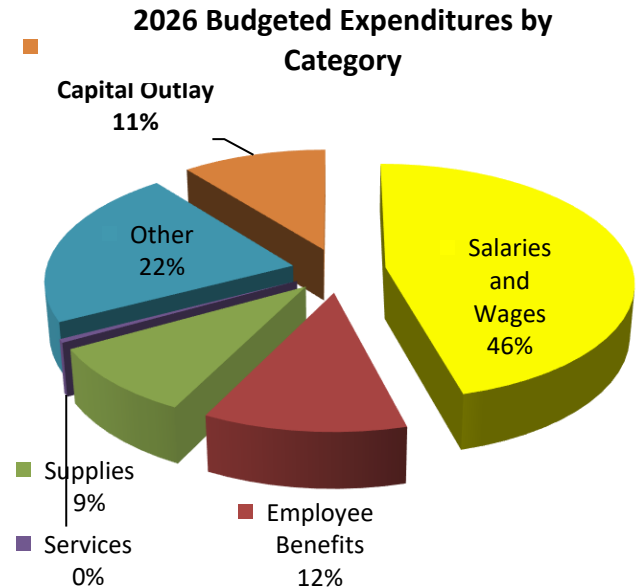
### ACCOMPLISHMENTS:

- ❖ Successfully conducted parish-wide elections with secure and accurate results.
- ❖ Completed commissioner training sessions, ensuring poll workers were prepared for election responsibilities.
- ❖ Upgraded cybersecurity measures through partnership with General Informatics to safeguard court and election records.

## 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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	98,865	128,523	110,904	192,489
Employee Benefits	24,537	32,385	32,248	41,878
Supplies	3,907	26,500	26,500	26,500
Services	1,734	1,350	1,874	1,750
Other	31,013	61,475	48,561	74,450
Capital Outlay		30,000	30,000	30,000
<b>Total Expenditures</b>	<b>160,056</b>	<b>280,233</b>	<b>250,087</b>	<b>367,067</b>



### GOALS:

- ❖ Educate voters on the upcoming closed-party primary system effective in 2026.
- ❖ Ensure staff are fully trained on procedural changes resulting from the new election laws.
- ❖ Conduct efficient, accurate, and transparent elections.

### OBJECTIVES:

- ❖ Use social media and official publications to inform the public about the closed-party primary system.
- ❖ Attend a minimum of three seminars, workshops, or training sessions annually to stay current on election laws and procedures.
- ❖ Maintain clear communication and coordination with all parties involved in the election process to ensure accuracy.

### ACCOMPLISHMENTS:

- ❖ Established two new early voting sites in North and East Iberville.
- ❖ Implemented the first annual expanded canvas to maintain accurate voter rolls.
- ❖ Collaborated with parish governing authorities and the mapping department to maintain up-to-date district information and digital maps for public access.

PERFORMANCE INDICATORS Measure Operational Effectiveness	2024 Actual	2025 Projected	2026 Target
Absentee Voters ( by mail and early voters)	27.97%	30%	45%
% of Iberville Parish residents who are registered voters	71.16%	69.24%	75%

# Registrar of Voters Office

## 2026 Election Schedule

Date of Election	April 18	May 30	November 3	December 12
Type of Election	Party Primary/ Municipal Primary	2 <sup>nd</sup> Party Primary/ Municipal General	Congressional General/Open Primary	Open General
1 <sup>st</sup> Day to Obtain Signature for Nominating Petitions+	9/16/2025	n/a	3/31/2026	n/a
Deadline: Submit Nominating Petitions to ROV+	12/17/2025	n/a	7/1/2026	n/a
Deadline: Specials	12/17/2025	n/a	7/1/2026	n/a
Deadline: Propositions	12/17/2025	3/30/2026	7/1/2026	10/12/2026
Qualifying Dates	1/14/2026-1/16/2026	n/a	7/29/2026-7/31/2026	n/a
In Person/By Mail Registration Deadline	3/18/2026	4/29/2026	10/5/2026	11/12/2026
Geaux Vote Online Registration Deadline	3/28/2026	5/9/2026	10/13/2026	11/21/2026
Deadline to Request a Mail Ballot from Registrar (other than Military &Overseas)	4/14/2026	5/26/2026	10/30/2026	12/8/2026
Deadline for Registrar to Received Voted Mail Ballot(other than Military & Overseas)	4/17/2026	5/29/2026	11/2/2026	12/11/2026
Early Voting Begins	4/4/2026	5/16/2026	10/20/2026	11/28/2026
Early Voting Ends	4/11/2026	5/23/2026	10/27/2026	12/5/2026

+Per Acts 1 of the 2024 First Extraordinary Legislative Session and 640 of the 2024 Regular Legislative Session, starting in 2026, only Democrats and Republicans party candidates can qualify by paying the fee for party primary elections. All other parties and non-affiliated candidates must qualify via nominating petition by the deadline for the Party Primary Election.

**DATES ARE SUBJECT TO CHANGE BY THE LEGISLATURE**

# Finance Department

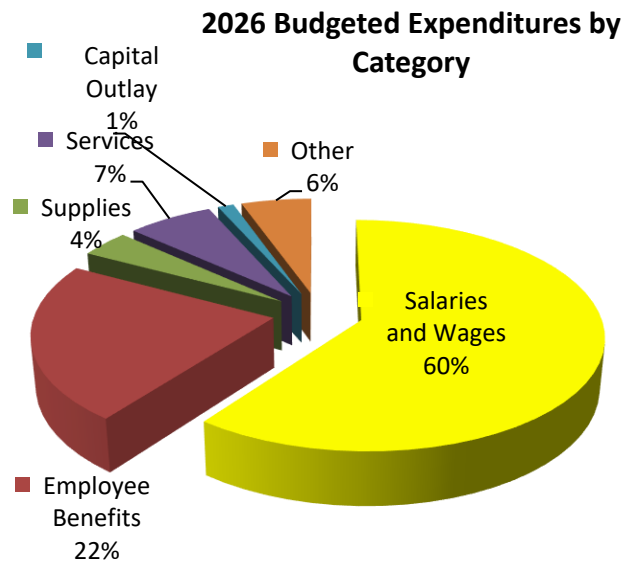
The Home Rule Charter establishes the Department of Finance and provides for its duties and responsibilities. The Department of Finance is committed to a high standard of excellence in the performance of these duties and responsibilities. Maintaining the public trust is our highest consideration.

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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	468,360	482,061	446,302	510,690
Employee Benefits	128,415	131,041	112,165	122,304
Supplies	29,838	30,800	30,300	30,300
Services	53,921	53,500	95,982	49,000
Other	29,431	43,610	40,011	36,750
Capital Outlay		10,000	10,000	5,000
<b>Total Expenditures</b>	<b>709,965</b>	<b>751,012</b>	<b>734,760</b>	<b>754,044</b>



## GOALS:

- ❖ Strengthen financial policies and procedures to ensure compliance and accountability.
- ❖ Manage the parish budget effectively to support fiscal responsibility and resource allocation.
- ❖ Enhance financial transparency and reporting standards.

## OBJECTIVES:

- ❖ Conduct a biennial review of financial policies to align with best practices and legal requirements.
- ❖ Provide annual training for finance staff on compliance, ethics, and accountability.
- ❖ Deliver budget training sessions to department heads to improve financial planning and management.

## ACCOMPLISHMENTS:

- ❖ Received the GFOA award for excellence in financial reporting in 2025.
- ❖ Received the GFOA award for distinguished budget presentation in 2025.
- ❖ Achieved 100% compliance with financial reporting deadlines.



## Finance Department

PERFORMANCE INDICATORS	2024 Actual	2025 Projected	2026 Target
Financial Reporting deadlines met	100%	100%	100%
GFOA Award	Awarded	Awarded	Awarded

Number of Employees	2024	2025	2026
Director	1	1	1
Asst. Finance Officer	1	1	1
Accounts Finance Specialist		1	1
Accounts Receivables Clerk	1	1	1
Purchasing Agent I	1	1	1
Accounts Payable		1	1
Accounts Payable II	1	1	1
Accounts Budget Analyst II	1	1	1
Grant Director		1	1

## Human Resources Department

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

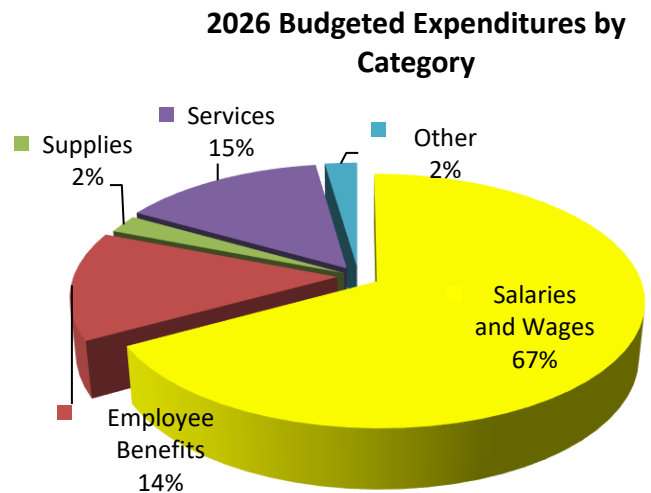


Management of Human Resource Planning/Employment Process identifies and examines current and future internal and external forces that affect Human Resources Management; assists, guides, and communicates with staff in addressing employment-related issues.



# Human Resources Department

Expenditures by Category	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	110,967	201,733	244,844	331,370
Employee Benefits	30,964	41,988	48,109	68,221
Supplies	16,654	7,000	34,000	11,500
Services	30,187	43,500	70,100	135,500
Other	3,533	12,900	25,650	32,800
<b>Total Expenditures</b>	<b>192,305</b>	<b>307,121</b>	<b>422,703</b>	<b>579,391</b>



## GOALS:

- ❖ Establish core HR policies and procedures to ensure compliance and consistency.
- ❖ Build a structured talent acquisition and onboarding process.
- ❖ Develop training and professional development programs for employees.
- ❖ Implement a performance management and employee engagement framework.

## OBJECTIVES:

- ❖ Publish and maintain an updated employee handbook and workplace standards.
- ❖ Implement a recruitment and onboarding system to improve efficiency and employee experience.
- ❖ Deliver at least four in-house training sessions annually on job skills, compliance, leadership, and soft skills.
- ❖ Launched at least two employee engagement initiatives and ensure 100% of employees receive documented performance feedback annually.

## ACCOMPLISHMENTS:

- ❖ Streamlined the onboarding process, reducing processing time and improving new-hire engagement.
- ❖ Completed a full review and update of the HR policy manual for compliance and clarity.
- ❖ Provided HR guidance during structural changes, ensuring smooth transitions with minimal disruption.
- ❖ Launched retirement preparation training in collaboration with PERSLA and ensured consistent enforcement of workplace policies.

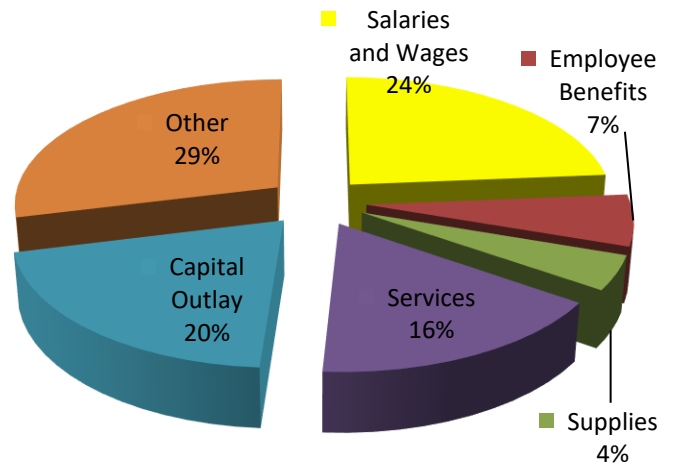
# Information Technology Department

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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	125,548	147,222	167,680	218,959
Employee Benefits	34,612	40,676	43,250	58,453
Supplies	32,022	27,250	92,500	57,500
Services	216,241	102,000	202,250	202,000
Other	120,322	179,500	177,340	140,200
Capital Outlay	27,340	125,000	114,00	50,000
<b>Total Expenditures</b>	<b>556,085</b>	<b>621,648</b>	<b>797,020</b>	<b>727,112</b>

**2026 Budgeted Expenditures by Category**



## GOALS:

- ❖ Ensure Compliance with IT standards and best practices.
- ❖ Strengthen parish-wide cybersecurity data protection.
- ❖ Enhance technology resources to support cross department collaboration.

## OBJECTIVES:

- ❖ Provide annual training for staff on compliance, cybersecurity, and data protection.
- ❖ Implement a comprehensive cybersecurity strategy, including regular employee training and system upgrades.
- ❖ Expand adoption of collaboration tools (e.g., Microsoft Teams) across departments to improve efficiency.

## ACCOMPLISHMENTS:

- ❖ Successfully transitioned the Office of Emergency Preparedness (OEP) and 911 Dispatch onto dedicated, independent servers. This strategic upgrade enhances system reliability, ensures uninterrupted emergency communications, and safeguards critical response function by preventing parish server outages from affecting OEP and 911 operations.

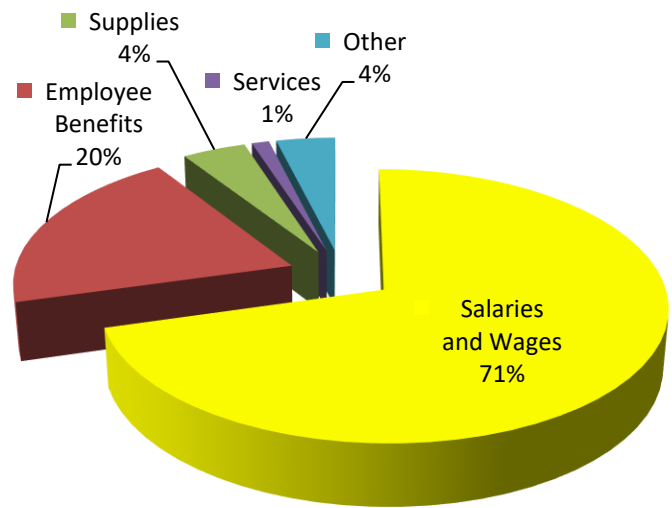
Number of Employees	2024	2025	2026
IT Director	1	1	1
Assistant IT Director			1
IT Technician	1	1	1

# 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.

Expenditures by Category	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	90,278	92,394	92,394	96,089
Employee Benefits	26,148	26,367	25,979	27,598
Supplies	3,749	5,500	5,500	5,500
Services	2,373	1,500	2,374	2,250
Other	3,759	5,100	8,051	10,150
<b>Total Expenditures</b>	<b>126,307</b>	<b>130,861</b>	<b>134,298</b>	<b>141,587</b>

2026 Budgeted Expenditures by Category



## GOALS:

- ❖ Enhance risk awareness among parish employees and departments.
- ❖ Strengthen safety regulations and compliance across all parish operations.
- ❖ Reduce workplace accidents and safety violations through proactive training and monitoring.

## OBJECTIVES:

- ❖ Integrate risk management discussions into regular staff meetings to encourage a safety-first culture.
- ❖ Conduct an annual review of safety policies and procedures to ensure compliance with parish, state and federal standards.
- ❖ Increase the number of safety training sessions offered annually to reduce safety violations and improve awareness.

## ACCOMPLISHMENTS:

- ❖ Implemented monthly safety reminders and risk alerts, keeping employees engaged in proactive risk awareness.
- ❖ Completed the 2025 annual review of safety policies and procedures, ensuring compliance with updated state and federal regulations.

PERFORMANCE INDICATORS	2024 Actual	2025 Projected	2026 Target
In- House Training Classes	3	6	12
# of Safety Violations	4	2	0

Number of Employees	2024	2025	2026
Risk Management Supervisor	1	1	1

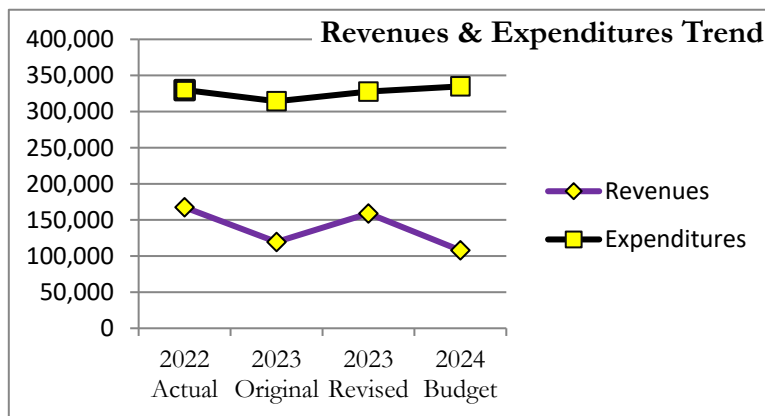
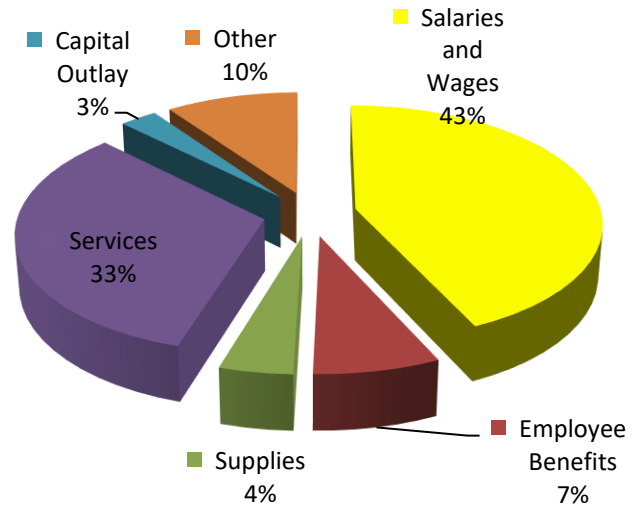
# Building Inspector's Office

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



Expenditures by Category	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	149,514	155,002	153,546	160,033
Employee Benefits	17,219	26,309	28,325	30,855
Supplies	16,161	15,300	32,500	20,500
Services	103,980	117,500	97,167	97,500
Other	29,069	35,300	35,260	39,000
Capital Outlay	81,542	10,000	10,000	
<b>Total Expenditures</b>	<b>397,485</b>	<b>359,411</b>	<b>356,798</b>	<b>347,888</b>

2026 Budgeted Expenditures by Category



## GOALS:

- ❖ Strengthen professional development to ensure inspectors remain current with building codes and safety standards.
- ❖ Improve public accessibility and efficiency in the permitting process.
- ❖ Enhance interdepartmental collaboration to support parish-wide safety and compliance.

## Building Inspector's Office

### OBJECTIVES:

- ❖ Require all inspectors to complete at least 15 hours of continuing education annually on building codes, safety regulations, and emerging technologies.
- ❖ Collaborate with OEP, Mapping, Planning & Development, and Fire Departments to streamline building safety efforts.
- ❖ Maintain and improve digital services to provide residents with timely access to permits and applications status.

### ACCOMPLISHMENTS:

- ❖ Successfully launched the myGov online permitting system, improving efficiency and accessibility for parish residents and businesses.

PERFORMANCE INDICATORS	2023 Actual	2024 Actual	2025 Projected	2026 Target
# of permits issued	389	393	400	400
# of letters sent to residents to clean property	44	115	80	40

Number of Employees	2024	2025	2026
	3	4	4

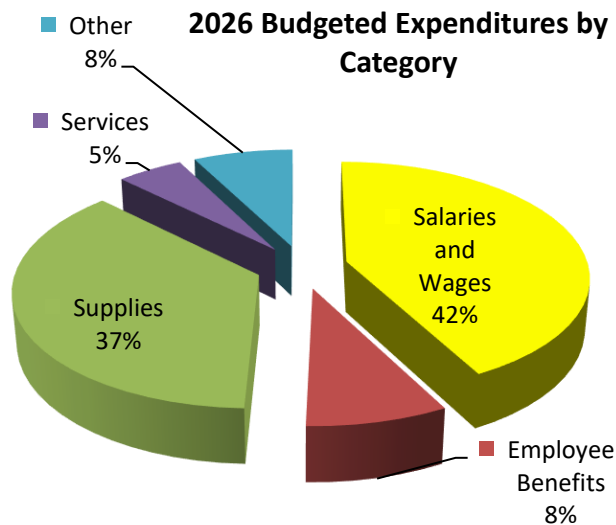
## Mosquito Abatement

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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	33,630	38,425	31,041	11,663
Employee Benefits	9,967	7,441	5,628	1,612
Supplies	17,339	33,500	33,500	33,500
Services	7,907	4,600	4,600	4,600
Other	5,900	6,910	3,861	3,910
Capital Outlay	15,100	20,000	20,000	
<b>Total Expenditures</b>	<b>89,843</b>	<b>110,876</b>	<b>98,630</b>	<b>55,285</b>

# Mosquito Abatement



## GOALS:

- ❖ Protect public health by reducing mosquito populations parish-wide.
- ❖ Improve effectiveness of mosquito control methods through expanded coverage.
- ❖ Enhance accessibility to hard-to-reach areas for more comprehensive abatement.

## OBJECTIVES:

- ❖ Conduct weekly ground spraying during high mosquito season to maintain low population levels.
- ❖ Perform semi-annual aerial spraying to target remote and heavily affected areas.
- ❖ Acquire and deploy an ATV spayer in 2026 to access locations unsuitable for truck spraying.

## ACCOMPLISHMENTS:

- ❖ Completed weekly ground spraying throughout high mosquito season, maintaining reduced mosquito populations parish-wide.
- ❖ Conducted semi-annual aerial spraying, effectively reaching remote and heavily affected areas.
- ❖ Responded to citizen concerns and mosquito complaints promptly, contributing to improved public health and quality of life.

PERFORMANCE INDICATORS	2024 Target	2025 Projected	2026 Target
# of spray treatments	99	125	140

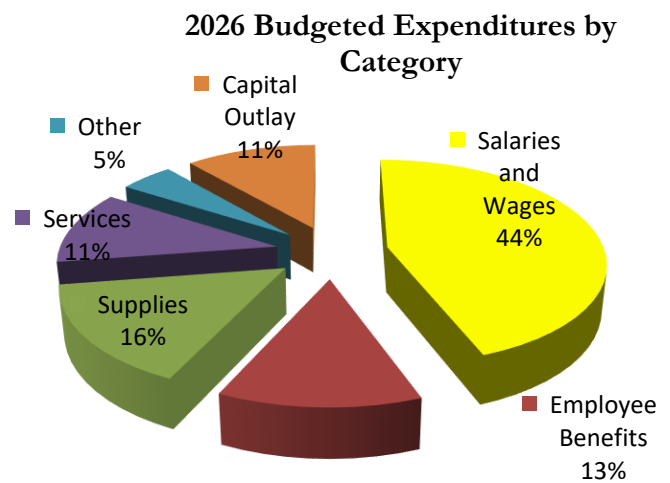


## Animal Control Office

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 over-population of nuisance and unwanted animals for the citizens of Iberville Parish and to insure the quality of life for all. The officers also investigate nuisance animal calls, dog bites and cruelty to animal cases.



Expenditures by Category	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	381,320	390,786	381,071	386,726
Employee Benefits	115,643	111,640	108,848	110,718
Supplies	77,313	138,000	138,000	138,000
Services	49,164	101,000	100,907	93,000
Other	20,890	41,050	40,823	41,050
Capital Outlay		80,000		80,000
<b>Total Expenditures</b>	<b>644,330</b>	<b>862,476</b>	<b>769,649</b>	<b>841,594</b>



### GOALS:

- ❖ Host rabies vaccination clinics twice per year.
- ❖ Reduce animal intake by supporting pets staying in their homes.
- ❖ Continue weekly spray and neuter services at the shelter.

### OBJECTIVES:

- ❖ Secure at least two grants per year to offset vaccine costs for rabies clinics.
- ❖ Provide resources to assist at least 100 pet-owning households annually with food, basic health care, and deterrents.
- ❖ Ensure a veterinarian is onsite once per week to perform health checks and conduct a minimum of 25 spray/neuter surgeries per month.

### ACCOMPLISHMENTS:

- ❖ Increased public resources by distributing over 1,000 pounds of pet food and providing heartworm prevention to local families.
- ❖ Maintained a weekly spay/neuter program, resulting in over 1,200 surgeries performed in 2024.
- ❖ Earned No-Kill Shelter status in 2024 for the first time.

## Animal Control Office

PERFORMANCE INDICATORS	2024 Actual	2025 Projected	2026 Target
# of animals impounded	1,559	1,328	1,200
# of animals adopted/Transport/RTO (percentage increase)	21.64%	23.80%	29.76%

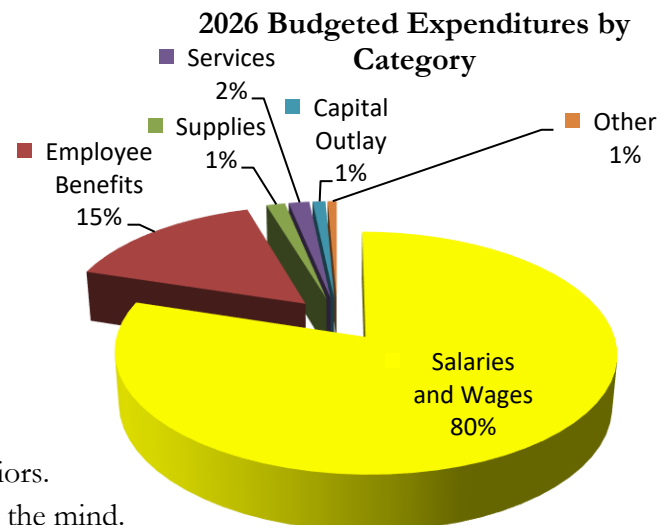
Number of Employees	2024	2025	2026
	7	9	8

## 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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	345,360	415,436	405,795	455,132
Employee Benefits	82,025	96,642	94,947	96,024
Supplies	1,394	9,000	8,000	8,000
Services	12,785	6,000	13,493	8,000
Other	979	3,500	16,464	3,500
Capital Outlay	67,170	100,000		100,000
<b>Total Expenditures</b>	<b>509,713</b>	<b>630,578</b>	<b>538,699</b>	<b>670,656</b>



### GOALS:

- ❖ Expand programs for both congregate and homebound seniors.
- ❖ Increase activities that promote independence and stimulate the mind.
- ❖ Create more opportunities for staff cross-training and engagement.

### OBJECTIVES:

- ❖ Offer educational seminars, guest speakers, and brochures on healthy living and scam prevention.
- ❖ Enhance and expand exercise classes to support senior wellness.
- ❖ Strengthen staff accountability and recognition of accomplishments.



## Council on Aging

### ACCOMPLISHMENTS:

- ❖ Provided clean and welcoming centers for seniors to enjoy.
- ❖ Increased senior participation across all centers through expanded programming.

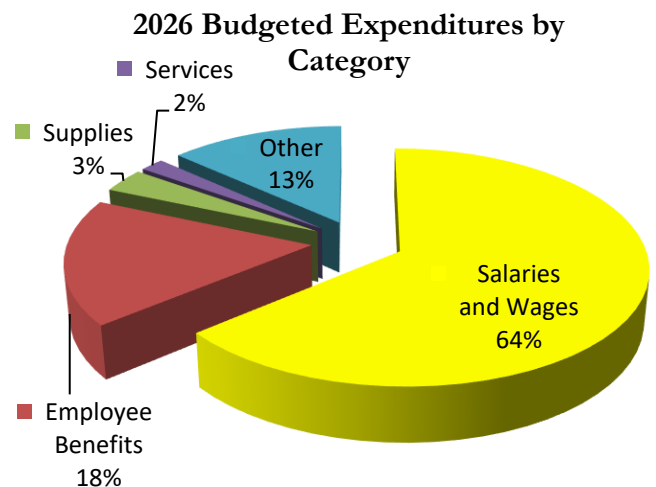
PERFORMANCE INDICATORS	2024 Actual	2025 Projected	2026 Target
# of meals distributed to Seniors (aiming for a 3% increase per year)	.99%	3%	3%

Number of Employees	2024	2025	2026
	8	10	10

## Office of Community Services

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

Expenditures by Category	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	211,910	227,178	232,078	186,814
Employee Benefits	58,856	61,992	60,907	50,060
Supplies	6,949	12,000	17,000	17,000
Services	7,052	7,100	10,550	8,800
Other	14,073	46,800	46,751	46,800
Capital Outlay	9,659			
<b>Total Expenditures</b>	<b>308,499</b>	<b>355,070</b>	<b>367,286</b>	<b>309,474</b>



### GOALS:

- ❖ Assist low-income Iberville Parish residents with utilities, housing, food, prescription medications, and employment services.
- ❖ Connect clients to other parish, state, and federal programs that meet additional needs.
- ❖ Maintain accurate client records and documentation to ensure compliance with all grants and programs requirements.

## Office of Community Services

### OBJECTIVES:

- ❖ Provide utility and rental assistance to low-income households using LIHEAP, Section 8, and CSBG/LWC funds.
- ❖ Distribute food commodities weekly to low-income households and seniors throughout the parish.
- ❖ Connect clients to other local, state, and federal programs to meet additional needs.

### ACCOMPLISHMENTS:

- ❖ Assisted 695 Households with utility support using LIHEAP funds.
- ❖ Assisted 425 Households with utilities, food, employment, and prescription medications using CSBG/LWC funds.
- ❖ Provided fresh fruits and vegetables to 135 low-income seniors consistently throughout the parish.

PERFORMANCE INDICATORS	2024 Actual	2025 Projected	2026 Target
Utility Assistance clients serviced	1,385	1,500	2,000
# of households for commodity distribution	445	470	500
# of Farm Fresh ( Parish Wide) percentage increase	10.2%	6%	6%

Number of Employees	2024	2025	2026
	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.

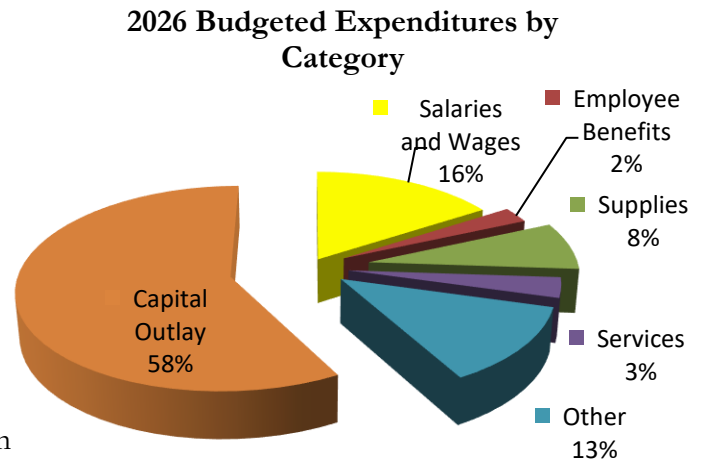
The Center includes a 275 feet by 125 feet arena with stadium seating, full commercial kitchen facilities, bathrooms, state-of-the-art sound system, scoreboard and electric display board. It also includes a 32 feet by 50 feet pavilion.

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.



## Multipurpose Center

Expenditures by Category	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages		38,209	38,209	38,209
Employee Benefits		6,443	6,443	6,443
Supplies	8,715	21,300	22,300	22,300
Services	3,300	8,400	8,400	8,400
Other	6,517	33,550	31,230	31,250
Capital Outlay		150,000	50,000	100,000
<b>Total Expenditures</b>	<b>18,532</b>	<b>257,902</b>	<b>156,582</b>	<b>206,602</b>



### GOALS:

- ❖ Purchase a roller to maintain and pack the arena floor.
- ❖ Replace all shrubs and flower beds around the facility.
- ❖ Install two large fans above the arena floor for ventilation and comfort.

### OBJECTIVES:

- ❖ Purchase necessary attachments for equipment and facility upkeep.
- ❖ Instruct lawn care company on removal and replanting of landscaping.
- ❖ Approve quotes and allocate funding in the budget for fan installation.

### ACCOMPLISHMENTS:

- ❖ Installed new signage on gates and stage areas.
- ❖ Leveled the arena floor for improved use
- ❖ Hung an American flag inside the arena.

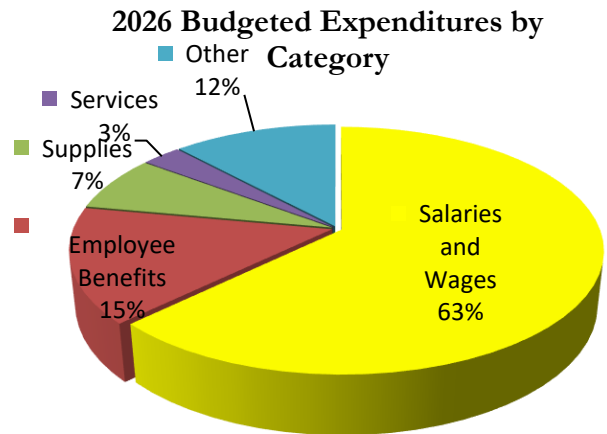
## Rifle Range

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.



# Rifle Range

Expenditures by Category	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	163,672	175,947	205,877	239,877
Employee Benefits	38,446	42,286	39,961	53,843
Supplies	15,550	20,400	19,900	19,900
Services	6,083	8,000	8,000	188,000
Other	26,550	33,450	32,436	33,800
Capital Outlay	17,904			
<b>Total Expenditures</b>	<b>268,205</b>	<b>280,083</b>	<b>306,174</b>	<b>535,420</b>



## GOALS:

- ❖ Provide parish residents with a safe and well-maintained facility for firearm practice.
- ❖ Promote firearm safety and education for youth and adults.
- ❖ Expand facility and programming to accommodate increased participation.

## OBJECTIVES:

- ❖ Offer hunter safety and concealed carry course to promote responsible firearm use.
- ❖ Maintain the Rifle Range facility regularly to ensure compliance with safety standards and user needs.
- ❖ Increase public participation through advertising and outreach, including social media campaigns.
- ❖ Utilize the secure grant to expand and enhance the Rifle Range facility infrastructure, improving access and program offerings for parish residents.

## ACCOMPLISHMENTS:

- ❖ Secured a grant to expand and enhance the Rifle Range facility infrastructure, increasing capacity and program opportunities for the community.
- ❖ Maintained the facility and safety standards for all participants.
- ❖ Conducted educational programs including hunter safety and concealed carry course, reaching local youth and adult residents.

PERFORMANCE INDICATORS	2024 Actual	2025 Projected	2026 Target
# of concealed carry classes	6	6	6
# of concealed carry class participants	36	36	36

Number of Employees	2024	2025	2026
	3	4	5

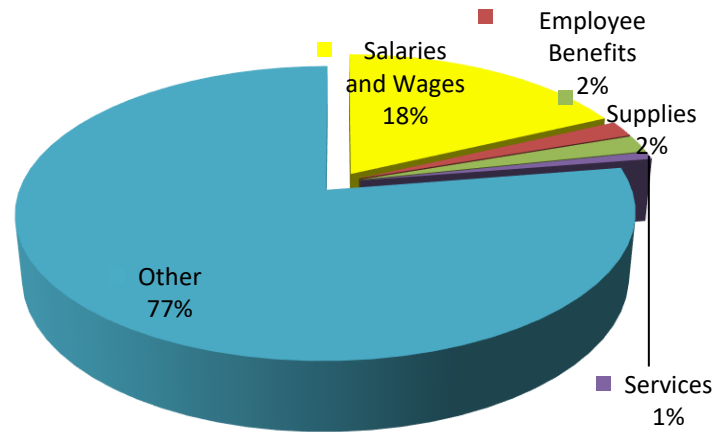
## North Iberville Community Center

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.



**2026 Budgeted Expenditures by Category**

Expenditures by Category	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	29,510	32,580	31,903	33,046
Employee Benefits	2,490	3,193	2,553	2,613
Supplies	742	3,500	4,350	4,350
Services	2,267	3,500	3,124	3,400
Other	8,377	13,600	14,100	9,100
Capital Outlay		125,000		
<b>Total Expenditures</b>	<b>43,386</b>	<b>181,373</b>	<b>56,030</b>	<b>52,509</b>



### GOALS:

- ❖ Installed additional breakers and receptacles at the rear of the facility.
- ❖ Upgrade building technology with LED fixtures, projectors, and a screen.
- ❖ Add fans at the rear door and covered spaces to improve comfort.

### OBJECTIVES:

- ❖ Add receptacles operating on separate 200-amp breakers.
- ❖ Request and review quotes for necessary equipment and labor.

### ACCOMPLISHMENTS:

- ❖ Installed a monument and benches at the front of the property.
- ❖ Experienced an increase in scheduled community events.
- ❖ Improved and maintained overall cleanliness of the facility.

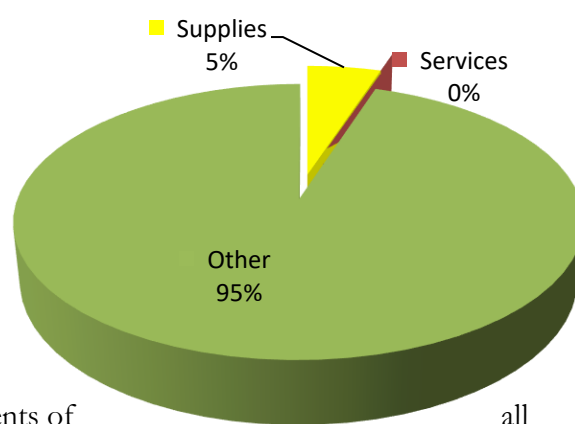
PERFORMANCE INDICATORS		2024 Actual	2025 Projected	2026 Target
# of rentals (percentage increase)	↑	-26%	21%	10%

## 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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Supplies	2,008	2,225	4,225	2,220
Services	980	1,200	1,200	1,200
Other	40,198	40,800	42,800	44,800
<b>Total Expenditures</b>	<b>43,186</b>	<b>44,225</b>	<b>48,225</b>	<b>48,220</b>

2026 Budgeted Expenditures by Category



### GOALS:

- ❖ Promote healthy living and nutrition for Iberville Parish residents of all ages.
- ❖ Support and advance Louisiana agriculture through education, field days, and producer programs.
- ❖ Encourage youth engagement, leadership, and environmental stewardship through 4-H and HYPE programs.

### OBJECTIVES:

- ❖ Offer research-based nutrition, physical activity, and healthy lifestyle programs to youth and adults, including SNAP-ED, Let's Eat for the Health of It, Dining with Diabetes, and other popular programming.
- ❖ Conduct production meetings, field days, crop trails, and certification opportunities to increase productivity and profitability of local agriculture.
- ❖ Recruit and engage youth in interactive programs that teach gardening, agriculture, environmental stewardship, life skills, and leadership development through HYPE, Juniors Leaders, and 4-H programs.

### ACCOMPLISHMENTS:

- ❖ Reached approximately 400 producers through sugarcane production meetings, field days, and certification programs, including WPS, PPA, and burn recertifications.
- ❖ Maintained an active Master Gardening Program with adult volunteers supporting parish programs and funding 4-H summer camp participation.
- ❖ Conducted numerous youth and adult educational programs, including crop trails, nutrition education, and interactive youth leadership programs, reaching a wide audience across Iberville Parish.

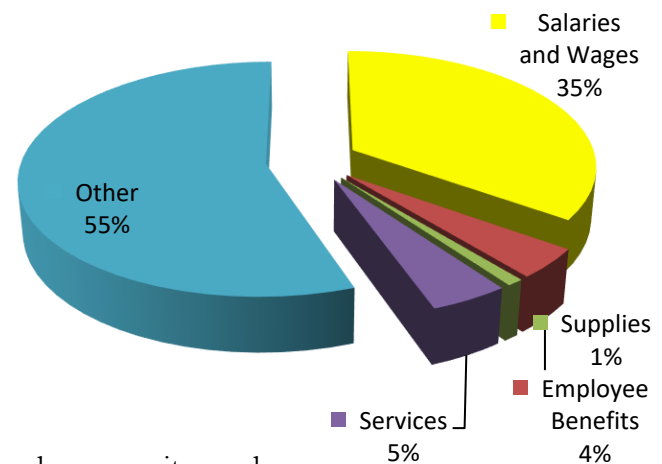
PERFORMANCE INDICATORS Measure Operational Effectiveness	2024 Actual	2025 Projected	2026 Target
# of enrolled 4-H members (percentage increase)	10%	30%	30%

# 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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	120,679	115,024	120,411	139,626
Employee Benefits	24,700	13,720	31,458	33,199
Supplies	1,356	3,200	3,400	3,400
Services	708	15,000	60,370	60,246
Other	148,992	183,400	183,400	183,400
<b>Total Expenditures</b>	<b>296,435</b>	<b>330,344</b>	<b>399,039</b>	<b>419,871</b>

2026 Budgeted Expenditures by Category



## GOALS:

- ❖ Promote economic development across Iberville Parish.
- ❖ Supports smart growth initiatives that balance development and community needs.
- ❖ Ensure environmental compliance to protect public health and quality of life.

## OBJECTIVES:

- ❖ Collaborate with the administration, business leaders, and economic development partners to advance parish economic opportunities.
- ❖ Promote smart growth initiatives the support development while preserving public health and quality of life.
- ❖ Provide technical expertise and support to parish departments to enhance services and ensure regulatory compliance.

Number of Employees	2024	2025	2026
	1	1	1

**Iberville Parish Government**

Plaquemine, Louisiana

**General Fund - 001**

2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Property Taxes	1101				
Financial Administration	4505				
Ad Valorem Taxes	411000	\$ 2,463,890	\$ 2,450,000	\$ 2,603,844	\$ 2,603,844
Sales Taxes	1102				
Financial Administration	4505				
General Sales and Use	412000	12,989,938	11,750,000	11,150,000	11,150,000
Franchise Taxes	1103				
Financial Administration	4505				
Franchise	414000	129,267	130,000	130,000	130,000
Alcoholic beverage taxes	1105				
Financial Administration	4505				
Alcoholic Beverages	413010	14,109	15,000	15,000	15,000
Gaming Taxes	1107				
Financial Administration	4505				
Video Poker	433560	234,855	185,000	200,000	200,000
Sports Gaming	433565	43,007	35,000	35,000	35,000
License & Permits General Government	1251				
Financial Administration	4505				
Occupational and Professional	423000	435,499	450,000	440,000	440,000
Building Inspection	5410				
Contractor License	423005	7,000	10,000	10,000	10,000
Building Structures and Equipment	424005			15,000	15,000
License and Permits Public Safety	1252				
Building Inspection	5410				
Licenses and Permits	420000	150			
Building Structures and Equipment	424005	109,574	100,000	100,000	100,000
Unrestricted Intergovernmental Revenue Not Program Related	1300				
Financial Administration	4505				
Federal Payments in Lieu of Taxes	432500	43,023	43,023	43,827	43,827
State Shared Revenue	433350	31,902	31,816	31,816	31,816
Severance Tax Oil & Gas	433510	648,367	650,000	650,000	650,000
Timber Severance Tax	433515	13,568	2,500	2,500	2,500
Parish Royalty Fund	433520	2,767	3,000	2,500	2,500
IGR Capital Outlay- Culture, Recreation & Tourism	1305				
Rifle Range	7055				
State Grants- Culture, Recreation & Tourism	433035				180,000
IGR Operating General Government	1351				
Marketing	4375				
General Government Local Gov. Grant	434510		12,000	10,000	
Planning and Zoning	4605				
Local Grants	434500			1,000	100,000
IGR Operating Public Safety	1352				



**Iberville Parish Government**

Plaquemine, Louisiana

**General Fund - 001**

2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Financial Administration	4505				
Insurance Tax	433540	113,447	113,450	117,941	117,941
IGR Operating Public Health	1354				
Animal Control	6045				
Local Grants	434500	6,183		4,160	
General Government Local Gov. Grant	434510	278,090	286,432	286,432	295,025
FEES General Government	1451				
Financial Administration	4505				
Fees, Charges and Commissions for Services	440000	10,000	10,000	-	
Rents	464000	9,600	14,400	14,400	14,400
Human Resources Personnel Management	4535				
Fees, Charges and Commissions for Services	440000				
Information Technology	4610				
Fees, Charges and Commissions for Services	440000				
Planning and Zoning	4605				
Zoning/Subdivision Fees	441040	2,975	3,000	6,000	3,000
Multipurpose Center	7045				
Rents	464000	4,050	5,000	2,350	5,000
FEES Public Safety	1452				
Financial Administration	4505				
Fees for Recording Legal Documents	441020	67	50	50	50
Building Inspection	5410				
Fees, Charges and Commissions for Services	440000	51	50	-	50
FEES Public Works	1453				
Building Inspection	5410				
GRASS CUTTING	423006	3,218	2,400	2,400	2,400
DEMOLITION SERVICES	423007		2,500		
FEES Health & Human Services	1454				
Animal Control	6045				
Animal Control	444030	6,537	8,000	6,000	6,000
General Assistance	6125				
FEES FOR SERVICES IBERVILLE	444087	1,991	1,500	1,500	1,500
FEES Culture, Recreation & Tourism	1455				
Civic Center	7005				
Rents	464000	50,150	55,000	45,000	45,000
Point Pleasant Park	7017				
Rents	464000	450	450	450	450
Rifle Range	7055				
Class	423060	700	2,500	-	
Fees, Charges and Commissions for Services	440000	302	250	287	250
Sales	443051	4,795	6,000	6,000	6,000
Charges for Use of Recreation Centers and	445010	6,701	9,000	9,000	9,000
North Iberville Community Center	7260				

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**General Fund - 001**  
2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Rents	464000	12,200	15,000	16,050	15,000
Fines Public Safety	1552				
Building Inspection	5410				
Judgements/Settlements	471000	3,157	3,000	9,000	9,000
Fines Health & Human Services	1554				
Animal Control	6045				
Fines and Forfeitures	450000	1,496	2,000	1,000	1,500
Use of Money and Property	16				
Financial Administration	4505				
Interest Earnings	461000	720,823	211,800	592,904	177,871
Civic Center	7005				
Interest Earnings	461000	1		1	
Miscellaneous Revenues	17				
Legislative	4001				
Sponsorships	425011			22,300	
Financial Administration	4505				
Gifts and Donations	473000	100		3,000	
Refunds of Expenditures	492000	118,661	40,000	5,000	15,000
Adjudicated Property Initiative	4570				
Sale of Adjudicated Property	455000	1,400	5,000	25,000	25,000
Sales Tax (Taxation Collector)	4585				
Refunds of Expenditures Sales Tax Salaries	492001	319,928	380,710	397,155	477,230
Law Enforcement Other Than Sheriff	5115				
Refunds of Expenditures	492000	17,280	17,280	17,280	17,280
Fire Protection	5200				
Gifts and Donations	473000			2,000	
Building Inspection	5410				
Miscellaneous	431099	3			
Paved Streets	5705				
Refunds of Expenditures	492000	67,980			
Storm Drainage	5810				
Refunds of Expenditures	492000	34,855			
Gas	5915				
Refunds of Expenditures Utility Department Salaries	492010	2,209,689	2,233,423	2,290,430	2,307,923
Mosquito/Insect Control	6044				
Refunds of Expenditures	492000	24,371	43,477	10,000	25,000
Animal Control	6045				
Gifts and Donations	473000	6,964	3,000	1,000	3,000
Refunds of Expenditures	492000	1,677	500	500	500
Programs for the Elderly	6115				
Refunds of Expenditures	492000	1,905			
Public Housing	7455				
Refunds of Expenditures	492000				

**Iberville Parish Government**

Plaquemine, Louisiana

**General Fund - 001**

2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
In kind Revenues	20				
Legislative	4001				
Inkind Revenues Donation of Property	475100			70,000	
Insurance Fees	21				
Insurance general	4635				
Insurance Fees	441100	4,497,301	4,865,000	4,865,000	4,950,000
Sale of Fixed Assets	24				
Financial Administration	4505				
Proceeds from Sale of Assets	491200	15,538	-	350	-
Total Revenues		<u>25,721,552</u>	<u>24,207,511</u>	<u>24,270,427</u>	<u>24,239,857</u>
Expenditures					
General Government	51				
Legislative	4001				
Regular Salaries and Wages Regular	512100	313,871	314,642	294,171	314,642
Regular Salaries and Wages Overtime	512200	11		135	200
Other Salaries and Wages Student	513100	80,700	62,400	76,740	80,000
Emp Benefits FICA or Supplemental Retirement	515100	26,609	26,610	24,344	26,000
Deferred Compensation	515150	2,297		2,602	2,602
Emp Benefits Retirement Contributions	515200	6,603	7,479	7,155	7,155
Emp Benefits health Insurance	515300	7,219	7,200	7,666	8,866
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	1,770	1,888	432	472
Unemployment Insurance	515550	57	57	60	35
Publication of Legal Notices	521100	11,844	15,000	15,000	15,000
Subscriptions Information Technology	521300	299	4,600	4,600	4,600
Membership Dues	521400	12,593	13,500	13,500	13,500
Postage and Box Rent	524100	739	600	600	600
Telephone	524200	9,845	10,000	10,000	10,000
Rentals Equipment	525200		1,000	1,000	1,000
Maint Srvcs (Contractual) Office machines	527700	1,523	1,650	1,650	1,650
Professional Services	528000	26,925	20,000	25,000	20,000
Professional Srvcs Legal	528400	20,241	10,000	10,000	10,000
Professional Srvcs Accounting, Auditing, Bookkeepi	528500		500	500	500
Miscellaneous Contractual Service	528900	7,550	5,000	12,000	5,000
Office Supplies	531000	3,438	5,000	5,000	5,000
Op Supplies Uniforms and Related Items	532400	1,570	800	1,000	1,400
Op Supplies Food and Clothing	532500	2,076	2,000	2,000	2,000
Materials Miscellaneous	533900	3,594	1,000	1,000	1,000
Travel Transportation, Mileage	541100	5,275	4,700	5,000	5,000
Travel Convention, Seminar Registration	541400	18,747	57,500	57,500	57,500
Community Events	541800		10,000	10,000	5,000
Criminal Court	4105				

**Iberville Parish Government**

Plaquemine, Louisiana

**General Fund - 001**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Regular Salaries and Wages Regular	512100	118,976	118,976	118,976	123,735
Emp Benefits FICA or Supplemental Retirement	515100	1,776	1,725	1,783	1,794
Deferred Compensation	515150	4,717	4,810	8,084	8,159
Emp Benefits Retirement Contributions	515200	13,682	13,682	13,087	13,611
Emp Benefits health Insurance	515300	6,700	7,200	8,109	9,332
Emp Benefits Worker's Comp	515400	701	714	176	186
Unemployment Insurance	515550	114	114	112	71
Professional Services	528000			123	
District Attorney Expense Fund	4125				
Operating Services	520000	1,000,000			
Op Supplies Food and Clothing	532500	308			
Clerk of Court	4140				
Book Binding and Repair	522200	7,680	20,000	20,000	15,000
Telephone	524200	526	800	800	800
Rentals Buildings	525100		8,500	8,500	9,000
Clerical expense	528560		75,000	75,000	100,000
Miscellaneous Contractual Service	528900	33,320	30,000	60,000	20,000
Court Attendance	571300	13,220	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	49,220
Plaquemine City Marshall	4185				
Grants	576000	27,600	27,600	27,600	31,200
Grants to Plaquemine	576230	22,390	22,390	22,390	22,390
President, Chairman, etc.	4305				
Regular Salaries and Wages Regular	512100	850,598	776,480	896,401	1,072,958
Emp Benefits FICA or Supplemental Retirement	515100	14,736	14,119	15,665	19,454
Deferred Compensation	515150	3,307	15,500	35,756	35,733
Emp Benefits Retirement Contributions	515200	63,954	83,990	87,836	102,317
Emp Benefits health Insurance	515300	12,678	12,600	22,962	36,744
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	512	608	678	788
Emp Benefits Worker's Comp	515400	4,286	6,588	2,603	4,206
Unemployment Insurance	515550	492	499	548	381
Publication of Legal Notices	521100	956	1,000	2,000	1,000
Subscriptions Information Technology	521300	4,132	700	2,000	
Membership Dues	521400	5,247	6,000	6,000	6,000
Advertising	521500	14,314	15,000	14,000	15,000
Rentals Equipment	525200			6,000	6,000
Postage and Box Rent	524100	162	1,000	7,000	5,000
Telephone	524200	13,208	14,500	14,500	14,500
Monitoring Services	524500			450	246
Rentals Equipment	525200			1,500	5,000
Maint Srvcs (Contractual) Office machines	527700	1,021	1,100	1,100	1,100

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		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Professional Services	528000	82,465	50,000	85,000	60,000
Professional Svcs Legal	528400	40,000	125,000	150,000	150,000
Miscellaneous Contractual Service	528900	4,901	5,000	5,000	5,000
Insurance Auto Coverage	529300	5,394	5,600	8,783	9,000
Insurance Employee Liability Insurance	529400	26,530	36,500	27,591	36,800
Office Supplies	531000	42,360	15,000	45,000	15,000
Op Supplies- Promotional	532430			1,000	1,500
Op Supplies Food and Clothing	532500	9,252	10,000	10,000	10,000
Op Supplies Vehicle and Equipment	532700	722	5,000	5,000	5,000
Op Supplies Fuel	532750	1,327	2,000	8,500	5,000
Op Supplies Miscellaneous	532900	22,004	20,000	45,000	20,000
Travel Transportation, Mileage	541100	871	1,000	3,000	3,000
Travel Convention, Seminar Registration	541400	8,966	4,500	9,500	9,500
Community Events	541800			10,000	1,000
Grants	576000		10,000		
Marketing	4375				
Regular Salaries and Wages Regular	512100		84,198	75,329	99,566
Emp Benefits FICA or Supplemental Retirement	515100		1,221	1,028	1,270
Deferred Compensation	515150			2,215	3,368
Emp Benefits Retirement Contributions	515200		9,683	7,516	9,632
Emp Benefits health Insurance	515300		7,200	6,388	8,866
EMPLOYEE BENEFITS LIFE & DISABILITY	515310		90	90	90
Emp Benefits Worker's Comp	515400		505	103	131
Unemployment Insurance	515550		56	56	35
Subscriptions Information Technology	521300		360	5,000	5,000
Membership Dues	521400		300	300	300
Advertising	521500		17,000	17,000	17,000
Telephone	524200		1,100	1,100	1,100
Maint Svcs (Contractual) Office machines	527700			511	500
Professional Services	528000		35,000	5,000	5,000
Miscellaneous Contractual Service	528900			124	
Insurance Auto Coverage	529300		2,800		
Office Supplies	531000		500	2,000	5,000
Op Supplies Promotional	532430		7,500	7,500	7,500
Op Supplies Food and Clothing	532500		500	500	1,000
Op Supplies Vehicle and Equipment	532700		500		
Op Supplies Fuel	532750		500		
Materials Miscellaneous	533900		7,500	7,500	7,500
Travel Convention, Seminar Registration	541400		2,500	2,500	2,500
Community Events	541800			5,000	2,000
Registrar of Voters	4405				
Regular Salaries and Wages Regular	512100	94,316	128,523	108,404	190,489
Regular Salaries and Wages Overtime	512200	4,549		2,500	2,000

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		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Emp Benefits FICA or Supplemental Retirement	515100	1,476	4,185	2,074	7,097
Deferred Compensation	515150	6,677	6,448	6,677	6,677
Emp Benefits Retirement Contributions	515200	14,910	20,606	15,237	18,649
Emp Benefits health Insurance	515300	619		7,666	8,866
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	597	771	166	286
Unemployment Insurance	515550	168	285	338	213
Publicationof LegalNotices	521100	149	200	500	200
Subscriptions Information Technology	521300		100	100	100
Membership Dues	521400	200	1,500	1,500	1,500
Postage and Box Rent	524100	8,853	8,000	8,000	21,000
Telephone	524200	3,193	3,500	3,500	3,500
Maint Srvc (Contractual) Office machines	527700	350	750	750	750
Professional Services	528000	1,384	600	1,000	1,000
Miscellaneous Contractual Service	528900			124	
Insurance and Surety Bonds	529000	150	175	150	150
Office Supplies	531000	3,788	25,000	25,000	25,000
Op Supplies Food and Clothing	532500	120	1,500	1,500	1,500
Travel Transportation, Mileage	541100	866	3,000	3,000	3,000
Travel Convention, Seminar Registration	541400	4,350	15,000	1,811	15,000
Election Expenses	544500	13,251	30,000	30,000	30,000
Financial Administration	4505				
Regular Salaries and Wages Regular	512100	467,977	482,061	446,302	510,690
Regular Salaries and Wages Overtime	512200	383			
Emp Benefits FICA or Supplemental Retirement	515100	6,859	7,250	6,460	7,353
Deferred Compensation	515150	24,730	19,396	20,523	20,523
Emp Benefits Retirement Contributions	515200	52,292	55,437	48,730	55,780
Emp Benefits health Insurance	515300	40,916	45,000	34,731	36,977
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	540	653	608	653
Emp Benefits Worker's Comp	515400	2,729	2,892	664	761
Unemployment Insurance	515550	350	413	449	257
Publicationof LegalNotices	521100	157	1,500	1,500	1,500
Subscriptions Information Technology	521300	655	360	1,000	1,000
Membership Dues	521400	1,059	1,000	1,000	1,000
Postage and Box Rent	524100	12,584	15,000	15,000	15,000
Telephone	524200	4,681	5,000	5,000	5,000
Monitoring Services	524500	174			
Rentals Equipment	525200	4,377	7,500	3,061	
Maint Srvc (Contractual) Office machines	527700	2,327	3,500	3,500	3,500
Professional Services	528000	12,238	5,000	12,000	5,000
Professional Srvc Accounting, Auditing, Bookkeepi	528500	30,909	35,000	30,482	30,500
Miscellaneous Contractual Service	528900	8,447	10,000	50,000	10,000
Office Supplies	531000	25,327	25,000	25,000	25,000

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		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Op Supplies Food and Clothing	532500	3,522	5,300	5,300	5,300
Op Supplies Fuel	532750	989			
Op Supplies Miscellaneous	532900		500		
Travel Transportation, Mileage	541100	206	250	250	250
Travel Convention, Seminar Registration	541400	1,773	8,000	8,000	8,000
Bank Service Charges	556000	3,763	3,500	3,700	3,500
Grants	576000		1,500	1,500	1,500
Sales Taxes	4507				
Grants to St. Gabriel	576250	446,933	450,000	411,180	411,180
Human Resources Personnel Management	4535				
Regular Salaries and Wages Regular	512100	110,967	153,733	218,806	301,370
Other Salaries and Wages Student	513100		48,000	26,038	30,000
Emp Benefits FICA or Supplemental Retirement	515100	1,470	2,229	5,571	5,770
Deferred Compensation	515150	5,098	6,451	5,710	5,710
Emp Benefits Retirement Contributions	515200	12,623	17,679	21,575	28,711
Emp Benefits health Insurance	515300	10,849	14,400	14,500	27,063
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	139	180	232	360
Emp Benefits Worker's Comp	515400	659	922	308	430
Unemployment Insurance	515550	127	127	213	177
Advertising, Dues and Subscriptions	521000		6,000	6,000	7,500
Publication of Legal Notices	521100		1,000	1,000	1,500
Postage and Box Rent	524100	660	750	2,000	1,850
Telephone	524200	110	500	1,000	2,000
Professional Services	528000	4,588	6,000	30,000	75,000
Professional Svcs Medical and Dental	528100	22,758	30,000	5,000	30,000
Professional Svcs Legal	528400		5,000	5,000	5,000
Miscellaneous Contractual Service	528900	2,841	2,500	30,100	25,500
Office Supplies	531000	5,061	5,000	30,000	7,500
Op Supplies - Janitorial	532420			2,000	
Op Supplies Food and Clothing	532500	11,593	2,000	2,000	4,000
Travel Transportation, Mileage	541100	71	1,000	1,000	2,000
Travel Convention, Seminar Registration	541400		650	650	1,950
Community Events	541800	2,693	3,000	3,000	6,000
Adjudicated Property Initiative	4570				
Publication of Legal Notices	521100	3,520	500	2,500	2,500
Professional Services	528000	4,000	4,000	4,000	
Professional Svcs Legal	528400	58,210	40,000	42,000	42,000
Sales Tax (Taxation Collector)	4585				
Regular Salaries and Wages Regular	512100	252,120	305,011	311,801	360,158
Regular Salaries and Wages Overtime	512200	455		47	
Emp Benefits FICA or Supplemental Retirement	515100	3,703	4,423	4,481	5,014
Deferred Compensation	515150	12,454	12,182	17,376	18,783
Emp Benefits Retirement Contributions	515200	27,482	35,076	32,851	38,033

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		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Emp Benefits health Insurance	515300	21,678	21,600	29,522	44,096
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	360	360	367	450
Emp Benefits Worker's Comp	515400	1,434	1,830	448	519
Unemployment Insurance	515550	230	228	262	177
Subscriptions Information Technology	521300				5,000
Personnel Services	528050				5,000
General Services (Other General Administration)	4600				
Regular Salaries and Wages Regular	512100	90,531			
Emp Benefits FICA or Supplemental Retirement	515100	1,310			
Emp Benefits Retirement Contributions	515200	10,411			
Emp Benefits health Insurance	515300	619			
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	90			
Emp Benefits Worker's Comp	515400	543			
Unemployment Insurance	515550	54			
Telephone	524200	669			
Monitoring Services	524500	154			
Professional Services	528000	5,307			
Miscellaneous Contractual Service	528900	183			
Insurance Auto Coverage	529300	2,697			
Office Supplies	531000	3,083			
Op Supplies Food and Clothing	532500	2,320			
Op Supplies Vehicle and Equipment	532700	801			
Op Supplies Fuel	532750	2,834			
Travel Convention, Seminar Registration	541400	1,270			
Planning and Zoning	4605				
Regular Salaries and Wages Regular	512100		90,438	38,263	94,056
Per Diem	514000	850	1,200	1,200	1,200
Emp Benefits FICA or Supplemental Retirement	515100		1,311	555	1,364
Emp Benefits Retirement Contributions	515200		10,400	4,209	10,346
Emp Benefits health Insurance	515300		7,200	3,155	8,866
EMPLOYEE BENEFITS LIFE & DISABILITY	515310		57	30	90
Emp Benefits Worker's Comp	515400		543	67	141
Unemployment Insurance	515550		57	57	35
Publication of Legal Notices	521100	912	2,000	2,000	2,000
Membership Dues	521400	5,160	5,000	7,553	7,553
Postage and Box Rent	524100			1,000	100
Professional Services	528000		100,000	150,000	200,000
Professional Svcs Engineering	528200	33,000	30,000	30,000	30,000
Miscellaneous Contractual Service	528900			124	
Information Technology	4610				
Regular Salaries and Wages Regular	512100	125,470	147,222	167,644	218,959
Regular Salaries and Wages Overtime	512200	78		36	
Emp Benefits FICA or Supplemental Retirement	515100	1,804	2,135	2,414	3,175



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		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Deferred Compensation	515150	3,492	6,020	3,891	3,890
Emp Benefits Retirement Contributions	515200	14,438	16,931	18,445	24,086
Emp Benefits health Insurance	515300	13,839	14,400	17,887	26,598
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	173	180	210	270
Emp Benefits Worker's Comp	515400	753	883	251	328
Unemployment Insurance	515550	113	127	152	106
Subscriptions Information Technology	521300	19,388	15,000	15,000	15,000
Advertising	521500			-	
Postage and Box Rent	524100		300	300	300
Telephone	524200	40,071	60,000	40,000	40,000
Monitoring Services	524500	684	500	500	500
Maint Srvcs (Contractual) Office machines	527700		1,500	1,500	1,500
Professional Services	528000	215,874	100,000	200,000	200,000
Miscellaneous Contractual Service	528900	367		250	
Insurance Auto Coverage	529300	5,394	5,700	2,751	5,600
Insurance Employee Liability Insurance	529400			15,789	15,800
Office Supplies	531000	28,708	25,000	90,000	55,000
Op Supplies Food and Clothing	532500	324	500	500	500
Op Supplies Vehicle and Equipment	532700	1,209	500	500	500
Op Supplies Fuel	532750	1,781	1,250	1,500	1,500
Maintenance Contracts	536300	52,405	95,000	100,000	60,000
Travel Transportation, Mileage	541100		500	500	500
Travel Convention, Seminar Registration	541400	2,380	3,000	3,000	3,000
Environmental Management	4615				
Regular Salaries and Wages Regular	512100		97,677	33,811	97,677
Emp Benefits FICA or Supplemental Retirement	515100		1,416	490	1,416
Emp Benefits Retirement Contributions	515200		11,232	3,719	10,744
Emp Benefits health Insurance	515300		7,200	2,555	26,598
EMPLOYEE BENEFITS LIFE & DISABILITY	515310		90	30	90
Emp Benefits Worker's Comp	515400		586	51	147
Unemployment Insurance	515550		57	35	35
Insurance Auto Coverage	529300		2,000	2,000	2,000
Office Supplies	531000		500	500	500
Op Supplies Food and Clothing	532500		500	500	500
Op Supplies Vehicle and Equipment	532700		500	500	500
Op Supplies Fuel	532750		3,000	3,000	3,000
Travel Convention, Seminar Registration	541400		1,000	1,000	1,000
Insurance - General	4635				
Insurance Miscellaneous	529900	5,105,228	4,865,000	4,865,000	4,950,000
Courthouse Screening\Security	5619				
Regular Salaries and Wages Regular	512100	44,414	42,640	25,011	
Regular Salaries and Wages Overtime	512200	5,808	6,000	3,315	
Emp Benefits FICA or Supplemental Retirement	515100	702	700	396	

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		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Emp Benefits Retirement Contributions	515200	5,776	6,100	3,116	
Emp Benefits health Insurance	515300	7,219	7,200	4,472	
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	90	90	53	
Emp Benefits Worker's Comp	515400	301	256	43	
Unemployment Insurance	515550	57	57	35	
Professional Services	528000	1,459	2,000	302	
Professional Services Law Enforcement	528420	312,442	215,000	315,000	315,000
Miscellaneous Contractual Service	528900	183			
Office Supplies	531000	2,499	2,000	3,000	3,000
Op Supplies Food and Clothing	532500	211	500	99	
Maintenance Contracts	536300	18,643	18,650	18,650	18,650
Courthouse	5622				
Materials Miscellaneous	533900	5,831	8,000	8,000	8,000
Fixed Asset and Record Storage Building	5634				
Regular Salaries and Wages Regular	512100	47,640	76,045	77,730	94,467
Regular Salaries and Wages Overtime	512200			56	
Emp Benefits FICA or Supplemental Retirement	515100	652	1,103	2,020	1,370
Deferred Compensation	515150			720	1,750
Emp Benefits Retirement Contributions	515200	5,479	8,745	6,930	10,391
Emp Benefits health Insurance	515300	7,219	7,200	10,877	17,732
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	98	180	163	180
Emp Benefits Worker's Comp	515400	953	456	1,038	142
Unemployment Insurance	515550	68	114	124	71
Publication of Legal Notices	521100		1,500	1,500	1,500
Monitoring Services	524500	82	5,000	500	500
Professional Services	528000	629	700	800	700
Miscellaneous Contractual Service	528900			248	
Insurance Auto Coverage	529300	9,212	3,700	2,982	3,300
Office Supplies	531000	23	1,000	1,200	1,000
Op Supplies Food and Clothing	532500	160	600	600	600
Op Supplies Vehicle and Equipment	532700	403	1,000	1,000	1,000
Op Supplies Fuel	532750		1,000	1,000	1,000
Op Supplies Miscellaneous	532900		1,000	1,000	1,000
Veterans Memorial	7440				
Professional Services	528000	11,492	30,000	13,000	13,000
Materials Miscellaneous	533900	31,343	15,000	32,000	32,000
Public Safety	52				
Criminal Court Fund	4180				
Maint Svcs (Contractual) Office machines	527700	5,747	5,000	5,000	5,000
Professional Services	528000	10,464	11,500	11,500	11,500
Office Supplies	531000	27,326	25,000	28,000	25,000
Human Resources - Risk Management	4536				
Regular Salaries and Wages Regular	512100	90,278	92,394	92,394	96,089

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		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Emp Benefits FICA or Supplemental Retirement	515100	1,356	1,340	1,367	1,393
Deferred Compensation	515150	6,500	6,500	6,500	6,500
Emp Benefits Retirement Contributions	515200	10,382	10,625	10,163	10,570
Emp Benefits health Insurance	515300	7,219	7,200	7,666	8,866
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	542	555	139	144
Unemployment Insurance	515550	59	57	54	35
Membership Dues	521400				2,000
Postage and Box Rent	524100	1			50
Telephone	524200	1,025	1,300	1,300	1,300
Monitoring Services	524500	663	500	250	250
Professional Services	528000	1,526	1,000	2,000	2,000
Miscellaneous Contractual Service	528900	183		124	
Insurance Auto Coverage	529300	2,697	2,800	2,751	2,800
Office Supplies	531000	2,128	3,000	3,000	3,000
Op Supplies Food and Clothing	532500	396	500	500	500
Op Supplies Vehicle and Equipment	532700	58	500	500	500
Op Supplies Fuel	532750	1,167	1,500	1,500	1,500
Materials Miscellaneous	533900	37	1,000	1,000	1,000
Travel Convention, Seminar Registration	541400			3,000	3,000
Administration Sheriff	5010				
Regular Salaries and Wages Regular	512100	40,394	43,905	28,035	41,897
Emp Benefits FICA or Supplemental Retirement	515100	3,090	3,359	2,145	3,205
Emp Benefits Worker's Comp	515400	1,381	264	278	63
Unemployment Insurance	515550	112	114	110	71
Professional Services	528000			500	500
K9 Maintenance	571010	520	500	500	500
Miscellaneous Prisoners	571700	4,001	1,000	1,000	1,000
Custody of Prisoners	5055				
Feeding and Maintenance of Prisoners	571100	118,742	120,000	120,000	120,000
Feeding and Maintenance of Juvenile Prisoners	571150	22,108	30,000	30,000	30,000
Transportation of Prisoners and Inmates	571200		2,500	2,500	2,500
Court Attendance	571300	36,173	45,000	45,000	45,000
Medical Services	5100				
Regular Salaries and Wages Regular	512100	48,912	49,712	50,752	52,782
Emp Benefits FICA or Supplemental Retirement	515100	611	721	675	765
Emp Benefits Retirement Contributions	515200	5,625	5,717	5,582	5,806
Emp Benefits health Insurance	515300	7,219	7,200	7,666	8,866
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	284	288	147	153
Unemployment Insurance	515550	57	27	61	35
Professional Services	528000	52,668	50,000	52,000	50,000
Miscellaneous Contractual Service	528900	183		538	500

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**General Fund - 001**  
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		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Insurance Employee Liability Insurance	529400			7,806	7,800
Office Supplies	531000		600	600	600
Op Supplies Medical, Drugs	532200	14,350	20,000	20,000	20,000
Op Supplies Food and Clothing	532500	383	500	500	500
Medical Assistance Prisoners	571500	54,374	55,000	55,000	55,000
Law Enforcement Other Than Sheriff	5115				
Regular Salaries and Wages Regular	512100	141,634	141,634	152,314	141,634
Emp Benefits FICA or Supplemental Retirement	515100	10,835	10,835	11,652	10,835
Emp Benefits Worker's Comp	515400	7,408	8,824	5,945	8,824
Travel Transportation, Mileage	541100		1,000	1,000	1,000
Travel Convention, Seminar Registration	541400	3,489	3,000	3,000	3,000
Parish Coroner	5120				
Grants	576000	370,533	370,533	370,533	400,000
Fire Protection	5200				
Regular Salaries and Wages Regular	512100	71,337	93,954	89,461	93,039
Emp Benefits FICA or Supplemental Retirement	515100	1,059	1,362	1,301	1,349
Deferred Compensation	515150	4,271	6,500		
Emp Benefits Retirement Contributions	515200	8,204	10,805	9,840	10,234
Emp Benefits health Insurance	515300	6,619	7,200	466	466
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	366	564	4,625	4,810
Unemployment Insurance	515550	58	57	55	35
Publication of Legal Notices	521100	205			
Postage and Box Rent	524100	63	100	100	100
Telephone	524200	434	1,200	1,200	1,200
Radio and Television Services	524400			500	500
Monitoring Services	524500			226	226
Professional Services	528000	213,768	221,310	2,500	2,500
Consultant	528010	913	1,000		
Miscellaneous Contractual Service	528900	183		221,310	226,266
Insurance Auto Coverage	529300	2,697	2,800	2,751	2,800
Office Supplies	531000	1,081	200	2,000	1,000
Op Supplies Promotional	532430			3,000	2,000
Op Supplies Food and Clothing	532500	495	300	2,000	500
Op Supplies Vehicle and Equipment	532700	3,841	5,000	15,000	5,000
Op Supplies Fuel	532750	1,384	2,000	2,000	2,000
Travel Transportation, Mileage	541100			1,326	
Travel Convention, Seminar Registration	541400			1,701	
Insurance Tax Rebate for Municipalities	576205	113,447	115,000	115,000	115,000
Grants to Grosse Tete	576210	266,254	250,000	241,061	241,061
Grants to Marinquin	576220	266,254	250,000	241,061	241,061
Grants to Plaquemine	576230	266,254	250,000	241,061	241,061
Grants to Rosedale	576240	266,254	250,000	241,061	241,061

**Iberville Parish Government**

Plaquemine, Louisiana

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		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Building Inspection	5410				
Regular Salaries and Wages Regular	512100	149,514	155,002	153,546	160,033
Emp Benefits FICA or Supplemental Retirement	515100	5,639	4,804	5,929	6,210
Deferred Compensation	515150	2,593	2,330	3,325	3,994
Emp Benefits Retirement Contributions	515200	6,063	10,604	10,254	10,703
Emp Benefits health Insurance	515300	1,839	7,200	8,132	9,332
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	203	270	270	270
Emp Benefits Worker's Comp	515400	647	930	230	240
Unemployment Insurance	515550	236	171	185	106
Publication of Legal Notices	521100	2,957	4,000	5,000	5,000
Membership Dues	521400	50		170	200
Postage and Box Rent	524100	1,275	800	2,000	2,000
Telephone	524200	2,657	3,500	3,500	3,500
Monitoring Services	524500		500	500	500
Maintenance Services (Contractual)	527000	832	1,500	1,500	1,500
Professional Services	528000	100,883	110,000	90,000	90,000
Legal Filing Fees	528410	105	500		
Professional Svcs Accounting, Auditing, Bookkeepi	528500	231	500	167	500
Miscellaneous Contractual Service	528900	1,929	5,000	5,000	5,000
Insurance and Surety Bonds	529000	12,872	18,000	14,288	19,000
Insurance Auto Coverage	529300	8,091	8,500	5,502	6,000
Office Supplies	531000	8,040	5,000	10,000	8,000
Op Supplies Food and Clothing	532500	3,170	3,000	3,000	3,000
Op Supplies Vehicle and Equipment	532700	1,866	2,500	15,000	5,000
Op Supplies Fuel	532750	3,085	4,500	4,500	4,500
Small Tools and Equipment	534000		300	300	300
Travel Transportation, Mileage	541100	287		1,000	1,000
Travel Convention, Seminar Registration	541400	878		3,500	2,000
Office of Emergency Preparedness	5505				
National Guard	576415	7,000	3,500	3,500	3,500
Public Works	53				
Public Works	5600				
Utilities Water	523300	297	300	300	300
Street Lighting	5735				
Utilities Electrical Light and Power	523100	53,154	50,000	50,000	50,000
Professional Services	528000			3,252	
Sewerage Collection and Disposal	5875				
Regular Salaries and Wages Regular	512100	126,686	125,809	166,665	178,604
Regular Salaries and Wages Overtime	512200	14,882	10,000	10,000	10,000
Emp Benefits FICA or Supplemental Retirement	515100	4,975	4,815	5,554	5,704
Deferred Compensation	515150	2,406	2,600	3,884	4,160
Emp Benefits Retirement Contributions	515200	10,876	8,746	13,119	13,955
Emp Benefits health Insurance	515300	7,701	7,200	7,512	9,332

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		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	222	180	265	270
Emp Benefits Worker's Comp	515400	4,994	4,581	2,689	2,736
Unemployment Insurance	515550	161	114	174	106
Utility	5900				
Miscellaneous	569900			63,486	
Gas	5915				
Regular Salaries and Wages Regular	512100	817,551	867,245	749,340	798,641
Regular Salaries and Wages Overtime	512200	28,738	60,000	60,000	
Emp Benefits FICA or Supplemental Retirement	515100	11,893	12,483	10,838	11,298
Deferred Compensation	515150	15,670	13,780	18,862	19,112
Emp Benefits Retirement Contributions	515200	97,293	99,733	84,037	87,851
Emp Benefits health Insurance	515300	109,155	115,200	103,855	123,656
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	1,437	1,530	1,236	1,260
Emp Benefits Worker's Comp	515400	21,268	24,341	9,445	9,356
Unemployment Insurance	515550	1,017	969	853	496
UtilityAdmin	5918				
Regular Salaries and Wages Regular	512100		95,181		
Emp Benefits FICA or Supplemental Retirement	515100		1,380		
Deferred Compensation	515150		2,821		
Emp Benefits Retirement Contributions	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	162,911	187,741	156,895	150,803
Regular Salaries and Wages Overtime	512200	13,615	8,000	8,000	
Emp Benefits FICA or Supplemental Retirement	515100	4,820	5,588	5,426	5,256
Deferred Compensation	515150	1,857	1,464	6,057	5,546
Emp Benefits Retirement Contributions	515200	15,830	16,275	13,023	11,143
Emp Benefits health Insurance	515300	15,816	7,200	17,753	18,198
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	366	360	297	270
Emp Benefits Worker's Comp	515400	7,509	8,313	2,939	2,306
Unemployment Insurance	515550	258	285	286	142
Water Plant	5921				
Regular Salaries and Wages Regular	512100	434,067	420,857	564,811	642,178
Regular Salaries and Wages Overtime	512200	104,142	75,950	75,950	
Emp Benefits FICA or Supplemental Retirement	515100	7,492	6,008	8,987	11,980
Deferred Compensation	515150	10,829	9,211	18,528	15,543
Emp Benefits Retirement Contributions	515200	61,894	48,399	68,575	65,738
Emp Benefits health Insurance	515300	62,948	50,400	74,131	80,724
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	836	720	938	900
Emp Benefits Worker's Comp	515400	26,922	26,870	18,789	20,234

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		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Unemployment Insurance	515550	546	456	717	425
Marina Boat Landings	7100				
Utilities	523000	158	500		
Utilities Electrical Light and Power	523100	4,310	3,500	4,000	
Telephone	524200			620	1,700
Rentals	525000			2,400	
Maintenance Grounds	526100	12,457	10,000	10,000	10,000
Maintenance Buildings	526200	860	3,000	3,000	3,000
Professional Services	528000	2,485	2,000	13,000	5,000
Legal Filing Fees	528410	105	210	500	500
Insurance and Surety Bonds	529000	162	200	180	250
Materials Lumber, Wood Products	533700	2,539	2,500	2,500	2,500
Materials Miscellaneous	533900	119	1,000	15,000	15,000
Health and Welfare	54				
Health Unit	6015				
Regular Salaries and Wages Regular	512100	37,711	39,790	39,791	41,382
Emp Benefits FICA or Supplemental Retirement	515100	536	577	573	600
Deferred Compensation	515150	2,640	2,621	2,785	2,785
Emp Benefits Retirement Contributions	515200	4,337	4,576	4,377	4,552
Emp Benefits health Insurance	515300	7,219	7,200	7,666	8,866
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	226	239	60	62
Unemployment Insurance	515550	56	57	63	35
Telephone	524200		400		
Maint Srvcs (Contractual) Office machines	527700			400	400
Maint Srvcs (Contractual) Miscellaneous	527900	350	1,000	1,000	1,000
Professional Services	528000	1,069	1,000	1,000	1,000
Miscellaneous Contractual Service	528900	183		124	
Office Supplies	531000	60	1,000	1,100	1,000
Op Supplies Food and Clothing	532500	330	500	500	500
Travel Transportation, Mileage	541100	116			
Travel Convention, Seminar Registration	541400	761			
Mosquito/Insect Control	6044				
Regular Salaries and Wages Regular	512100	5,369	13,425	6,041	11,663
Regular Salaries and Wages Overtime	512200	28,261	25,000	25,000	
Emp Benefits FICA or Supplemental Retirement	515100	475	473	595	892
Deferred Compensation	515150	730	600	542	
Emp Benefits Retirement Contributions	515200	3,867	3,200	2,441	
Emp Benefits health Insurance	515300	2,771	1,861	965	
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	34	25	17	
Emp Benefits Worker's Comp	515400	2,087	1,282	1,068	720
Unemployment Insurance	515550	2			
Publication of Legal Notices	521100	429	500	500	500

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Plaquemine, Louisiana

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		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Membership Dues	521400	25	100	100	100
Postage and Box Rent	524100		10	10	10
Monitoring Services	524500	597	600	600	600
Professional Services	528000	7,310	4,000	4,000	4,000
Insurance Auto Coverage	529300	5,447	5,800	2,751	2,800
Op Supplies Farm	532300	14,102	28,000	28,000	28,000
Op Supplies Vehicle and Equipment	532700	1,242	2,500	2,500	2,500
Op Supplies Fuel	532750	1,995	3,000	3,000	3,000
Travel Convention, Seminar Registration	541400		500	500	500
Animal Control	6045				
Regular Salaries and Wages Regular	512100	348,488	360,786	351,071	386,726
Regular Salaries and Wages Overtime	512200	32,832	30,000	30,000	
Emp Benefits FICA or Supplemental Retirement	515100	5,491	5,137	5,711	7,332
Deferred Compensation	515150	8,822	8,461	16,567	14,249
Emp Benefits Retirement Contributions	515200	43,852	41,555	40,397	39,313
Emp Benefits health Insurance	515300	43,256	43,200	41,544	45,261
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	630	630	608	630
Emp Benefits Worker's Comp	515400	13,194	12,258	3,536	3,650
Unemployment Insurance	515550	399	399	485	283
Publication of Legal Notices	521100		5,000	5,000	5,000
Postage and Box Rent	524100		100	100	100
Telephone	524200	2,509	2,500	2,500	2,500
Monitoring Services	524500	1,498	1,500	1,500	1,500
Maint Srvcs (Contractual) Office machines	527700	897	1,000	1,000	1,000
Professional Services	528000	44,703	90,000	90,000	90,000
Professional Srvcs Accounting, Auditing, Bookkeeping	528500	357	500	407	500
Miscellaneous Contractual Service	528900	1,709	8,000	8,000	
Insurance Auto Coverage	529300	16,751	17,300	17,073	17,400
Office Supplies	531000	7,867	8,000	8,000	8,000
Op Supplies Educational, Recreational and Cultural	532100		2,000	2,000	2,000
Op Supplies Medical, Drugs	532200	34,869	40,000	44,000	45,000
Op Supplies Uniforms and Related Items	532400	2,859	9,000	5,000	5,000
Op Supplies Food and Clothing	532500	2,194	4,000	4,000	4,000
Op Supplies Animal Feed	532501	2,115	15,000	15,000	15,000
Op Supplies Maintenance of Buildings and Grounds	532600		7,000	7,000	7,000
Op Supplies Vehicle and Equipment	532700	3,454	10,000	10,000	1,000
Op Supplies Fuel	532750	15,607	25,000	25,000	25,000
Op Supplies Miscellaneous	532900	8,348	18,000	18,000	18,000
Small Tools and Equipment	534000	34	2,000	2,000	2,000
Travel Convention, Seminar Registration	541400	1,581	7,000	7,000	7,000
Community Events	541800		7,000	7,000	7,000
Bank Service Charges	556000	16	150	150	150
Community Development	6110				



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Regular Salaries and Wages Regular	512100		83,740	40,002	94,056
Emp Benefits FICA or Supplemental Retirement	515100		1,214	569	1,364
Emp Benefits Retirement Contributions	515200		9,630	4,401	10,346
Emp Benefits health Insurance	515300		7,200	3,194	8,866
EMPLOYEE BENEFITS LIFE & DISABILITY	515310		90	38	90
Emp Benefits Worker's Comp	515400		502	60	141
Unemployment Insurance	515550		57	70	35
Telephone	524200			500	500
Professional Services	528000			1,000	500
Miscellaneous Contractual Service	528900			124	
Office Supplies	531000			5,000	5,000
Op Supplies- Promotional	532430			1,500	1,500
Op Supplies Food and Clothing	532500			500	500
Travel Transportation, Mileage	541100			500	
Travel Convention, Seminar Registration	541400			500	500
Community Events	541800			2,000	5,000
Commodities (Dept. of Agriculture TEFAP)	6111				
Grant to Greater Baton Rouge Food Bank	576440	25,000	25,000	25,000	25,000
Council on Aging	6115				
Regular Salaries and Wages Regular	512100	344,460	415,436	405,570	455,132
Regular Salaries and Wages Overtime	512200	901		225	
Emp Benefits FICA or Supplemental Retirement	515100	12,373	14,262	12,055	16,329
Deferred Compensation	515150	11,099	12,245	12,910	12,288
Emp Benefits Retirement Contributions	515200	26,088	32,495	33,650	32,802
Emp Benefits health Insurance	515300	24,087	28,800	30,311	27,529
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	506	540	600	540
Emp Benefits Worker's Comp	515400	7,377	7,787	4,815	6,182
Unemployment Insurance	515550	493	513	606	354
Publication of Legal Notices	521100		500	500	500
Telephone	524200	978	3,000	3,000	3,000
Monitoring Services	524500	1,704	3,000	3,000	3,000
Professional Services	528000	9,430	3,000	9,500	5,000
Miscellaneous Contractual Service	528900	1,651		993	
Office Supplies	531000		6,000	6,000	6,000
Op Supplies Food and Clothing	532500	1,234	2,000	2,000	2,000
Food Lunch	532520			12,964	
Op Supplies Vehicle and Equipment	532700	160	1,000		
Office of Community Services	6125				
Regular Salaries and Wages Regular	512100	211,067	227,178	231,275	186,814
Regular Salaries and Wages Overtime	512200	843		803	
Emp Benefits FICA or Supplemental Retirement	515100	3,104	3,294	3,360	2,709
Deferred Compensation	515150	9,044	9,022	8,220	7,947
Emp Benefits Retirement Contributions	515200	24,370	26,125	25,531	20,550

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Emp Benefits health Insurance	515300	20,478	21,600	22,844	18,198
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	360	360	360	270
Emp Benefits Worker's Comp	515400	1,271	1,363	349	280
Unemployment Insurance	515550	228	228	243	106
Publication of Legal Notices	521100	85	1,000	1,000	1,000
Subscriptions Information Technology	521300	269	1,000	1,000	
Membership Dues	521400	2,018	1,000	1,000	2,000
Postage and Box Rent	524100	1,111	1,500	1,500	1,500
Telephone	524200	1,108	2,000	2,000	2,000
Monitoring Services	524500	133	500	500	500
Maint Svcs (Contractual) Office machines	527700		500	3,000	3,000
Professional Services	528000	4,573	2,000	5,000	5,000
Professional Svcs Accounting, Auditing, Bookkeepi	528500	2	100	50	100
Miscellaneous Contractual Service	528900	2,344	4,000	2,000	200
Insurance Auto Coverage	529300	2,697	2,800	2,751	2,800
Office Supplies	531000	4,883	5,000	10,000	10,000
Op Supplies Janitorial	532420	96	300	300	300
Op Supplies Food and Clothing	532500	1,388	3,000	3,000	3,000
Op Supplies Vehicle and Equipment	532700	265	1,000	1,000	1,000
Op Supplies Fuel	532750	317	2,000	2,000	2,000
Op Supplies Miscellaneous	532900		700	700	700
Travel Convention, Seminar Registration	541400	1,425	2,500	2,500	2,500
General Assistance	576029	5,359	35,000	35,000	35,000
General Assistance/Job Placement	6128				
Regular Salaries and Wages Regular	512100	40,567	60,382	63,639	
Emp Benefits FICA or Supplemental Retirement	515100	2,598	4,620	929	
Deferred Compensation	515150	557		3,443	
Emp Benefits Retirement Contributions	515200	943		5,144	
Emp Benefits health Insurance	515300	619	7,200	5,111	
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	15	90	90	
Emp Benefits Worker's Comp	515400	70	362	70	
Unemployment Insurance	515550	31	70	35	
Telephone	524200	(16)	750	750	
Monitoring Services	524500		300	300	
Professional Services	528000			1,215	
Insurance Auto Coverage	529300	2,697	2,800	2,751	
Office Supplies	531000	293	555	555	
Op Supplies Vehicle and Equipment	532700		195	4,500	
Op Supplies Fuel	532750	240	1,500	1,500	
Veterans Affairs	6160				
Telephone	524200	314	350	350	350
Monitoring Services	524500	154	300	300	300
Insurance and Surety Bonds	529000	1,469	2,100	1,630	2,200

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		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Insurance Auto Coverage	529300	2,697	2,800	2,751	2,800
Op Supplies Vehicle and Equipment	532700	58	3,500	3,500	3,500
Op Supplies Fuel	532750	142	500	500	500
Soil Conservation	6165				
Soil Conservation Service	576425	13,565	13,565	13,565	13,565
Battered Womens Program	6170				
Grants	576000		8,500	8,500	
FHF of Greater BR	6171				
Grants	576000	5,000	5,000	5,000	5,000
FINS	6172				
Grants	576000				16,500
Court Appointed Special Advocates	6175				
Grants	576000	8,500	8,500	8,500	8,500
Culture and Recreation	55				
Civic Center	7005				
Regular Salaries and Wages Regular	512100	264,321	283,111	303,375	298,494
Regular Salaries and Wages Overtime	512200	38,444	35,000	35,000	35,000
Emp Benefits FICA or Supplemental Retirement	515100	10,693	10,812	12,611	8,667
Deferred Compensation	515150	2,308	3,900	4,321	3,999
Emp Benefits Retirement Contributions	515200	23,103	20,117	21,818	25,137
Emp Benefits health Insurance	515300	12,841	14,400	15,180	27,063
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	450	450	450	540
Emp Benefits Worker's Comp	515400	19,602	21,229	7,550	6,721
Unemployment Insurance	515550	436	456	586	319
Publication of Legal Notices	521100	78	100	100	100
Utilities	523000	38,388	40,000	40,000	4,000
Telephone	524200	3,493	2,500	5,000	5,000
Monitoring Services	524500	226		400	400
Maintenance Grounds	526100	15,036	25,000	25,000	25,000
Maintenance Buildings	526200	32,673	61,800	61,800	
Maint Svcs (Contractual) Pest Control	527400	3,600	4,000	4,000	4,000
Professional Services	528000	14,719	10,000	10,000	10,000
Miscellaneous Contractual Service	528900	1,468		2,680	
Insurance Auto Coverage	529300	2,697	2,800	2,751	5,600
Office Supplies	531000	961	2,000	3,000	3,000
Op Supplies Medical, Drugs	532200	1,116	1,400	1,400	1,800
Op Supplies Uniforms and Related Items	532400	2,122	1,000	1,000	2,100
Op Supplies Janitorial	532420	9,698	6,500	20,000	15,000
Op Supplies Food and Clothing	532500		100	100	200
Op Supplies Maintenance of Buildings and Grounds	532600				61,800
Op Supplies Vehicle and Equipment	532700	219	500	2,500	500
Op Supplies Fuel	532750	2,414	1,900	5,000	5,000
Op Supplies Miscellaneous	532900	3,233			

**Iberville Parish Government**

Plaquemine, Louisiana

**General Fund - 001**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Materials Miscellaneous	533900	216	450	1,000	450
Small Tools and Equipment	534000	1,100	6,000	10,000	6,000
Bank Service Charges	556000	5	50	50	50
Point Pleasant Park	7017				
Utilities	523000	121	2,000	2,000	2,000
Maintenance Grounds	526100		1,500	1,300	1,300
Maintenance Buildings	526200	223	1,000	1,000	
Maint Srvcs (Contractual) Pest Control	527400	1,800	1,800	2,000	2,000
Op Supplies Janitorial	532420	536	600	800	800
Materials Miscellaneous	533900		300	100	300
Multipurpose Center	7045				
Regular Salaries and Wages Regular	512100		38,209	38,209	38,209
Emp Benefits FICA or Supplemental Retirement	515100		2,896	2,896	2,896
Emp Benefits Worker's Comp	515400		3,547	3,547	3,547
Membership Dues	521400		200	200	200
Advertising	521500		500	500	500
Postage and Box Rent	524100		100	100	100
Telephone	524200	4,937	6,000	5,000	5,000
Monitoring Services	524500		400	400	400
Rentals Equipment	525200		20,000	20,000	20,000
Maintenance Buildings	526200	467	1,000		
Miscellaneous Contractual Service	528900	3,300	8,000	8,000	8,000
Insurance Auto Coverage	529300	883	1,000	680	700
Office Supplies	531000	566	1,600	1,600	1,600
Op Supplies Janitorial	532420	1,083	400	1,200	1,200
Op Supplies Food and Clothing	532500	137	800	1,000	1,000
Op Supplies Maintenance of Buildings and Grounds	532600	3,185	10,000	10,000	10,000
Op Supplies Vehicle and Equipment	532700	3,712	5,000	5,000	5,000
Op Supplies Fuel	532750		2,500	2,500	2,500
Op Supplies Miscellaneous	532900	32	1,000	1,000	1,000
Small Tools and Equipment	534000	231	4,000	4,000	4,000
Taxes and Licenses	574200		750	750	750
Rifle Range	7055				
Regular Salaries and Wages Regular	512100	150,976	175,947	200,229	239,877
Regular Salaries and Wages Overtime	512200	12,696		5,648	
Emp Benefits FICA or Supplemental Retirement	515100	7,018	10,095	5,977	6,563
Deferred Compensation	515150	59		52	
Emp Benefits Retirement Contributions	515200	10,094	6,241	15,857	20,914
Emp Benefits health Insurance	515300	11,044	14,400	11,659	18,663
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	320	360	352	450
Emp Benefits Worker's Comp	515400	9,560	10,962	5,729	7,076
Unemployment Insurance	515550	351	228	335	177
Publication of Legal Notices	521100		100	100	100

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**General Fund - 001**  
2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Subscriptions Information Technology	521300	2,110	2,000	2,238	2,000
Membership Dues	521400		500	500	500
Utilities	523000	8,409	9,000	11,000	9,000
Telephone	524200	1,016	1,000	1,000	1,000
Professional Services	528000	5,349	8,000	8,000	188,000
Miscellaneous Contractual Service	528900	734		496	
Insurance and Surety Bonds	529000	3,671	5,100	4,075	5,500
Insurance Auto Coverage	529300	222	250		
Insurance Employee Liability Insurance	529400	7,718	11,000	8,027	10,700
Office Supplies	531000	866	5,000	2,000	2,000
Op Supplies Medical, Drugs	532200	1,008	2,400	2,400	2,400
Op Supplies Janitorial	532420	277	500	1,000	1,000
Op Supplies Food and Clothing	532500	3,263	2,000	4,000	4,000
Op Supplies Maintenance of Buildings and Grounds	532600	2,210	2,500	2,500	2,500
Op Supplies Vehicle and Equipment	532700		500	500	500
Op Supplies Fuel	532750	13	500	500	500
Op Supplies Miscellaneous	532900	7,914	7,000	7,000	7,000
Small Tools and Equipment	534000	200	1,000	1,000	1,000
Travel Convention, Seminar Registration	541400	100	500	500	500
Bank Service Charges	556000	3,104	3,000	3,500	3,500
Museums	7065				
Regular Salaries and Wages Regular	512100	31,304	61,880		62,711
Emp Benefits FICA or Supplemental Retirement	515100	421	897		909
Emp Benefits Retirement Contributions	515200	3,600	7,116		6,898
Emp Benefits health Insurance	515300	4,800	7,200		8,866
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	60	90		90
Emp Benefits Worker's Comp	515400	188	371		94
Unemployment Insurance	515550	57	57		35
Telephone	524200	2,434	2,500	2,500	2,500
Maintenance Buildings	526200	397	2,000	2,000	2,000
Maint Srvcs (Contractual) Pest Control	527400	1,650	2,000	2,000	2,000
Professional Services	528000	882	500	68,245	50,168
Miscellaneous Contractual Service	528900	183			
Op Supplies Janitorial	532420		200	200	
Grants	576000	43,000	43,000	100,000	
Special Recreation Facilities	7090				
Grants	576000	250,000			
Welcome Center North Iberville	7255				
Professional Services	528000	180			
North Iberville Community Center	7260				
Regular Salaries and Wages Regular	512100	29,510	32,580	31,903	33,046
Emp Benefits FICA or Supplemental Retirement	515100	2,258	2,492	2,440	2,528
Emp Benefits Worker's Comp	515400	177	530	48	50

**Iberville Parish Government**

Plaquemine, Louisiana

**General Fund - 001**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Unemployment Insurance	515550	56	171	65	35
Postage and Box Rent	524100	72	100	100	100
Telephone	524200	7,641	8,000	8,000	8,000
Maintenance Buildings	526200	228	5,000	5,000	
Maint Srvcs (Contractual) Pest Control	527400		1,500	1,500	1,900
Professional Services	528000	2,084	2,000	1,500	1,500
Miscellaneous Contractual Service	528900	183		124	
Office Supplies	531000	742	1,500	1,500	1,500
Op Supplies Medical, Drugs	532200		1,500	1,500	1,500
Op Supplies Janitorial	532420			850	850
Op Supplies Food and Clothing	532500		500	500	500
Op Supplies Maintenance of Buildings and Grounds	532600				
Travel Transportation, Mileage	541100	436	500	1,000	1,000
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	119,846	115,024	120,411	139,626
Regular Salaries and Wages Overtime	512200	833			
Emp Benefits FICA or Supplemental Retirement	515100	3,585	1,667	1,798	1,816
Deferred Compensation	515150	3,849	4,016	8,429	8,429
Emp Benefits Retirement Contributions	515200	10,529		13,245	13,775
Emp Benefits health Insurance	515300	6,019	7,200	7,666	8,866
EMPLOYEE BENEFITS LIFE & DISABILITY	515310	82	90	90	90
Emp Benefits Worker's Comp	515400	582	690	181	188
Unemployment Insurance	515550	53	57	49	35
Advertising	521500		3,600	3,600	3,600
Telephone	524200	427	1,100	1,100	1,100
Monitoring Services	524500	144		246	246
Professional Services	528000	564	15,000	60,000	60,000
Miscellaneous Contractual Service	528900			124	
Office Supplies	531000	85	1,500	1,500	1,500
Op Supplies Food and Clothing	532500	135	500	500	500
Op Supplies Vehicle and Equipment	532700	180		200	200
Op Supplies Fuel	532750	956	1,200	1,200	1,200
Travel Convention, Seminar Registration	541400	65	200	200	200
Grants	576000	148,500	178,500	178,500	178,500
Parish Farm Agent	7420				
Telephone	524200	2,646	2,800	2,800	2,800
Maint Srvcs (Contractual) Office machines	527700	980	1,200	1,200	1,200
Office Supplies	531000	1,948	2,005	4,005	2,000
Op Supplies Food and Clothing	532500	60	220	220	220
Travel Convention, Seminar Registration	541400	1,553	2,000	-	2,000

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
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		<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Original</u>	<u>2025</u> <u>Revised</u>	<u>2026</u> <u>Budget</u>
County Agent	576410	36,000	36,000	40,000	40,000
Capital Outlay NonAssigned	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	74,960	10,000	10,000	10,000
President, Chairman, etc.	4305				
Acquisition of Equipment	565000	8,182	35,000	35,000	
Marketing	4375				
Acquisition of Equipment	565000		15,000		15,000
Registrar of Voters	4405				
Acquisition of Equipment	565000		30,000	30,000	30,000
Financial Administration	4505				
Acquisition of Equipment	565000		10,000	10,000	5,000
Human Resources Personnel Management	4535				
Acquisition of Equipment	565000			11,000	10,000
General Services (Other General Administration)	4600				
Acquisition of Equipment	565000	52,998			

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**General Fund - 001**  
2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Information Technology	4610				
Acquisition of Equipment	565000	27,340	125,000	114,000	50,000
Environmental Management	4615				
Acquisition of Equipment	565000			24,370	
Courthouse Screening\Security	5619				
Acquisition of Equipment	565000	11,850			
Courthouse	5622				
Acquisition of Equipment	565000	16,843			
Building and System	565200	11,770	50,000	50,000	
Marina Boat Landings	7100				
Acquisition of Equipment	565000			10,540	15,000
Capital Outlay Public Safety	5852				
Criminal Court Fund	4180				
Acquisition of Equipment	565000	17,791			
Fire Protection	5200				
Acquisition of Equipment	565000			72,063	35,000
Fire Hydrants	5236				
Acquisition of Equipment	565000		15,000	35,000	15,000
Building Inspection	5410				
Acquisition of Equipment	565000	81,542	10,000	10,000	
Capital Outlay Public Works	5853				
Marina Boat Landings	7100				
Acquisition of Land	561000			87,000	
Infrastructure other than buildings	563000	6,044			
Acquisition of Equipment	565000				
Capital Outlay Health and Welfare	5854				
Mosquito/Insect Control	6044				
Acquisition of Equipment	565000	15,100	20,000	20,000	
Animal Control	6045				
Acquisition of Equipment	565000		80,000		80,000
Animal Control Best Friends Animal Society	6049				
Building and System	565200	16,463			
Community Development	6110				
Acquisition of Equipment	565000			40,741	
Council on Aging	6115				
Acquisition of Equipment	565000		100,000		100,000
Building and System	565200	67,170			
General Assistance	6125				
Acquisition of Equipment	565000	9,659			
Veterans Affairs	6160				
Acquisition of Equipment	565000				80,000
Capital Outlay Culture and Recreation	5855				
Civic Center	7005				



**Iberville Parish Government**

Plaquemine, Louisiana

**General Fund - 001**

2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Acquisition of Equipment	565000	191,915	50,000	50,000	
Building and System	565200	1,320	500,000	100,000	200,000
Multipurpose Center	7045				
Acquisition of Equipment	565000		150,000	50,000	100,000
Rifle Range	7055				
Acquisition of Equipment	565000	17,904			
Museums	7065				
Acquisition of Equipment	565000				
North Iberville Community Center	7260				
Acquisition of Equipment	565000		50,000		
Building and System	565200		75,000	85,000	
Capital Outlay Economic Development	5856				
Economic Development	7260				
Acquisition of Equipment	565000				
In Kind	62				
Legislative	4001				
In Kind Acquisition of Land	565050			70,000	
Transfers	63				
FEMA SWIFT HMPG	4006				
Transfer to FEMA Swift	580147	62,339			
Transfers Out	7805				
Transfers	580000	3,868			
Transfers to the Office of Emergency Preparedness	580108	250,000	400,000	400,000	400,000
Transfers to the Criminal Court Fund	580117	60,000		125,000	125,000
Transfer to Tourism Welcome Center Fund	580118	300,000	300,000	300,000	350,000
Transfers to the Behavioral Health	580119	163,000	280,000	280,000	280,000
Transfers to the 2021 Revenue Bonds Parks & Recreation	580235	165,385	100,000	100,000	
Transfer to Utility Department	580400	500,000	500,000	1,415,000	750,000
Total Expenditures		<u>21,859,841</u>	<u>23,373,043</u>	<u>24,021,086</u>	<u>24,024,700</u>
Total Revenues VS Expenditures		3,861,711	834,468	249,341	215,157
Beginning Fund Balance		<u>18,824,249</u>	<u>20,305,747</u>	<u>22,685,960</u>	<u>22,935,301</u>
Ending Fund Balance		<u>22,685,960</u>	<u>21,140,215</u>	<u>22,935,301</u>	<u>23,150,458</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 \$200,000 for 2026.

#### *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 \$440,000 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 2026. 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 \$2,500 for 2026.

#### *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.

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**EXPENDITURES**

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**Legislative**

*Professional Services*

\$20,000 has been budgeted in 2026.

*Travel Convention Seminar Registration*

\$70,000 has been approved in 2026 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 \$100 per year for the purchase of a uniform shirt.

*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*

\$9,500 will be budgeted during 2026 for administration seminar registration, meals and lodging.

**Marketing**

*Advertising*

\$17,000 is budgeted for Parish Advertising.

Professional Services

\$5,000 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 2026 is based on the possibility of four elections. The election dates are as follows: April 18- Municipal Primary/Party Primary; May 30-Municipal General/2<sup>nd</sup> Party Primary; November 3 -Open Primary/Congressional General; December 12 –Open General.

*Postage*

The 2026 budget includes \$21,000 for postage, compared to \$8,000 in 2025. The increase is due to the planned mailing of updated voter registration cards to all parish voters as required by redistricting.

*Office Supplies*

In 2026 budget remains at 25,000 to cover outstanding costs from initial setup of the new early voting sites in East & North Iberville.

*Capital Outlay*

\$30,000 will be budgeted to cover outstanding costs from initial set up of early visiting sites related to equipment that the parish has not been billed for yet.

**Finance Administration:**

*Miscellaneous Contractual Services*

The 2025 revised budget increased from \$10,000 to \$50,000 to transition Finance and Accounting department users to Laserfiche Cloud, providing a more secure and reliable connection to the department's document management software. In 2026, this budget returns to \$10,000 as the cloud migration project is completed.

*Travel Convention Seminar Registration*

\$8,000 will be budgeted during 2026 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.

**Human Resource Personnel Management**

*Professional Services*

A total of \$75,000 is budgeted for Vector Solutions, a training software that provides employees with access to online courses covering topics such as accounting, sexual harassment prevention, safety, and cybersecurity.

*Miscellaneous Contractual Service*

An allocation of \$25,000 is budgeted for Dr. Campbell to provide professional services in reviewing and fine-tuning employee job descriptions.

**General Services:**

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

**Planning and Development:**

*Professional Service*

\$200,000 has be budget in Professional Service for the Parish Zoning Master Plan.

**Information Technology:**

*Telephone*

\$40,000 is budgeted for 2026 to cover the cost of internet upgrades, data between buildings and PRI.

*Maintenance Contract on CPU Equipment*

\$60,000 is budgeted to cover the cost of maintenance on our servers, as well as our phone system.

*Professional Services*

\$200,000 is budgeted to cover the cost of data replication to Disaster Recovery site.

*Acquisition of Equipment – Capital Outlay*

We have budgeted \$50,000 for the upgrade of computer equipment.

**Insurance Premiums:**

*Insurance Miscellaneous*

\$4,950,000 has been budgeted for Health Insurance, Property, General Liability, Workman's Compensation and Auto Insurance for 2026.

**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*

\$28,000 is budgeted for 2026 for the purchase of chemicals related to mosquito spraying.

*Capital Outlay*

\$20,000 has been budgeted for the purchase of an ATV to spray in areas that vehicles cannot reach.

**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 2026.

*Op Supplies Medical, Drugs*

\$45,000 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 and federal operating funds. \$25,000 was budgeted in 2026 for the distribution of commodities.

**Council On Aging:** 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 \$455,132 including benefits for 2026.

*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*

\$100,000 is budgeted for 2026 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 2026.

**Capital Outlay**

*Courthouse*

\$50,000 will be budgeted in 2026 to complete building modifications to the Iberville Parish Courthouse.

*Marina Boat Landings*

\$15,000 budgeted for boat landings signage.

*Civic Center*

\$200,000 budgeted for building modifications and equipment at the Carl F Grant Civic Center.

*Fire Hydrants*

\$15,000 budgeted for acquisition of fire hydrants in rural areas that need

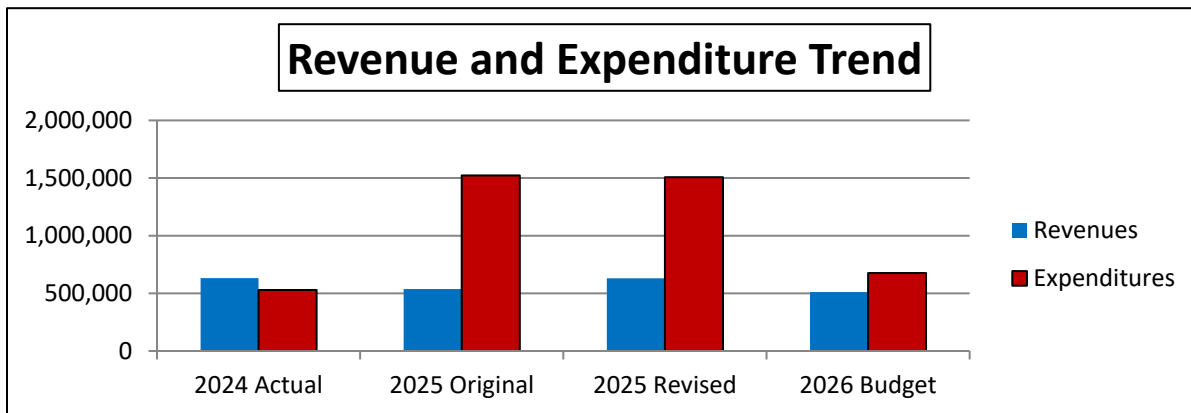


# SPECIAL REVENUE FUNDS



# 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:

- ❖ Replace outdated equipment to ensure safety and efficiency.
- ❖ Strengthen and expand firefighter training programs.
- ❖ Update and maintain fire station facilities, including insulation at Station #2

## OBJECTIVES:

- ❖ Purchase firefighter equipment, including hydrants, rescue tools, and training props.
- ❖ Update, repair, and maintain fire station buildings

## ACCOMPLISHMENTS:

- ❖ Purchased two new emergency response vehicles,
- ❖ Installed five new fire hydrants in the service area.
- ❖ Purchased and deployed new radios for communication.

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		

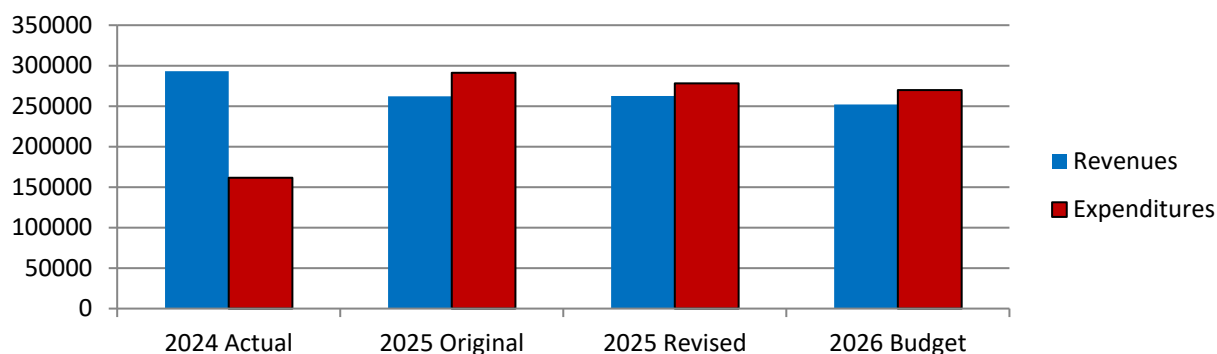
- ❖ Fire Department PIAL rating in 2017 for Bayou Sorrel Fire Department was 7 and Bayou Pigeon was an 8. The stations received a rating again in 2022 and received an 8. We would like to see the rating number decrease.

## 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:

- ❖ Recruit additional volunteers and part-time personnel.
- ❖ Complete radio upgrades to improve communication.
- ❖ Repair and enclose the bay area for better functionality and safety.

#### OBJECTIVES:

- ❖ Develop programs to attract and retain volunteer firefighters.
- ❖ Finalize programming and installation for upgraded radios.
- ❖ Close in walls and ceilings in the bay area.

#### ACCOMPLISHMENTS:

- ❖ Purchased new portable radios for department members.
- ❖ Completed additional training in coordination with the parish fire department.
- ❖ Acquired new firefighting gear to improve readiness and safety.

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		

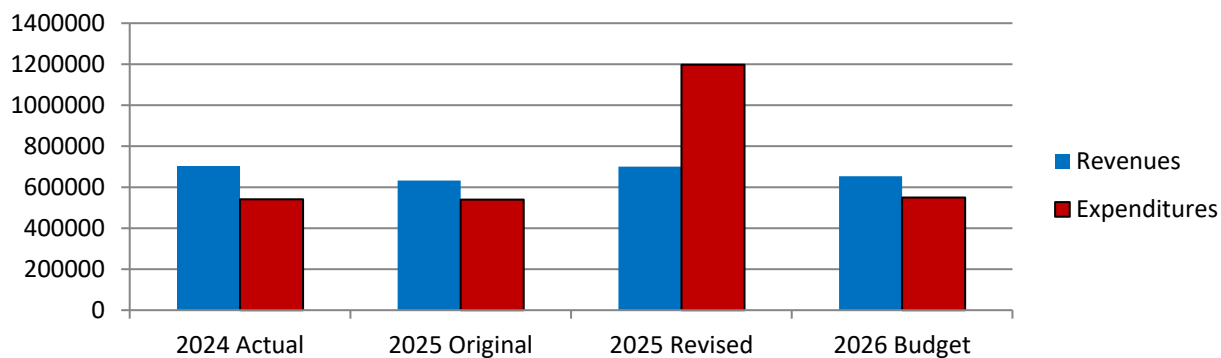
- ❖ Bayou Goula Fire Department received a PIAL of 5 in 2017. The station was rated again in 2022 and received a rating of 4. We would like to continue seeing a decrease.

## 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:

- ❖ Expand Highway 30 Station by adding an additional bay area for truck.
- ❖ Continue replacing older and outdated equipment.
- ❖ Develop and secure a dedicated firefighter training facility.

#### OBJECTIVES:

- ❖ Complete construction to close the area between the Aqua dam building and truck bays.
- ❖ Identify land and resources to support future training and station needs.
- ❖ Support new firefighters in obtaining certifications.

#### ACCOMPLISHMENTS:

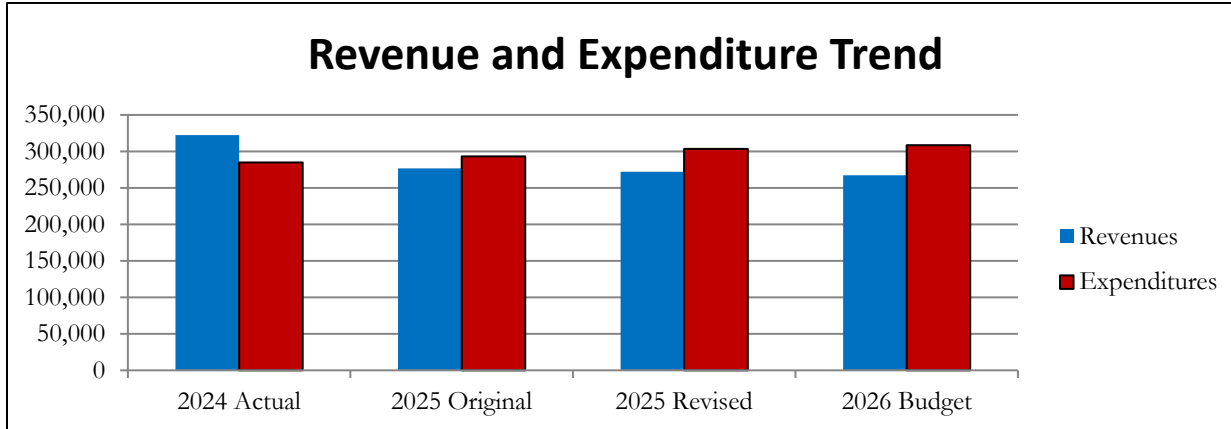
- ❖ Increased the number of certified firefighters.
- ❖ Added a washer and dryer to Highway 30 station to improve gear maintenance.
- ❖ Replaced a 1992 tanker with updated apparatus.

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 firefighter recruitment and retention.
- ❖ Complete radio programming upgrades for improved communication.
- ❖ Replace aging SCBA units to enhance firefighter safety.

**OBJECTIVES:**

- ❖ Develop a program to boost recruitment and membership.
- ❖ Reprogram radios to ensure compatibility.
- ❖ Purchase new SCBA units as part of the replacement cycle.

**ACCOMPLISHMENTS:**

- ❖ Purchase new portable radios for members.
- ❖ Replaced outdated firefighting gear.

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		

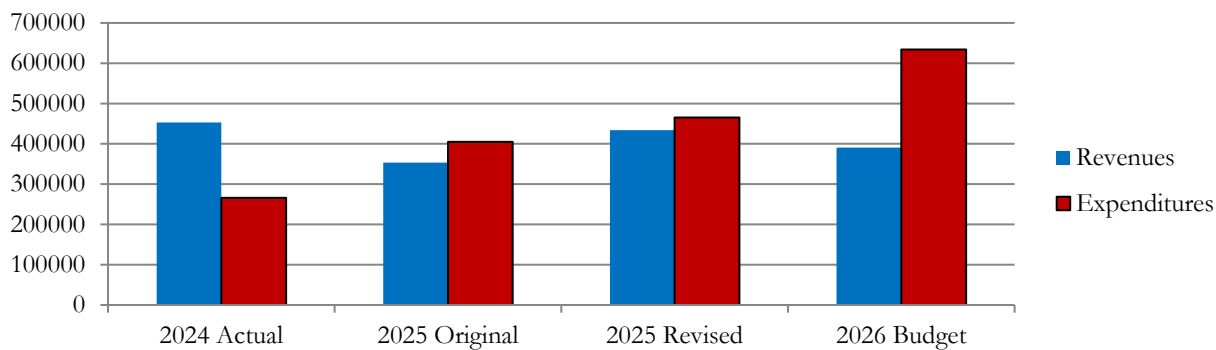
- ❖ In 2022 White Castle Fire Department received a PIAL of 4 in City Limits and a rating of 7 out city limits.

## 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:

- ❖ Strengthen emergency responses capabilities with new medical and rescue equipment.
- ❖ Expand firefighter training through advanced programs at FETA and Texas A&M.
- ❖ Increase staffing and begin planning for a future fire station facility.

#### OBJECTIVES:

- ❖ Purchase life- saving equipment including LUCA device, AEDs, turnout gear, and extraction tools.
- ❖ Establish financing and planning to support additional paid personnel.

#### ACCOMPLISHMENT:

- ❖ Grew membership for 11 to 27 firefighters.
- ❖ Conducted monthly training sessions four times per month.
- ❖ Acquired new extraction equipment, turnout gear, and a command unit.

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

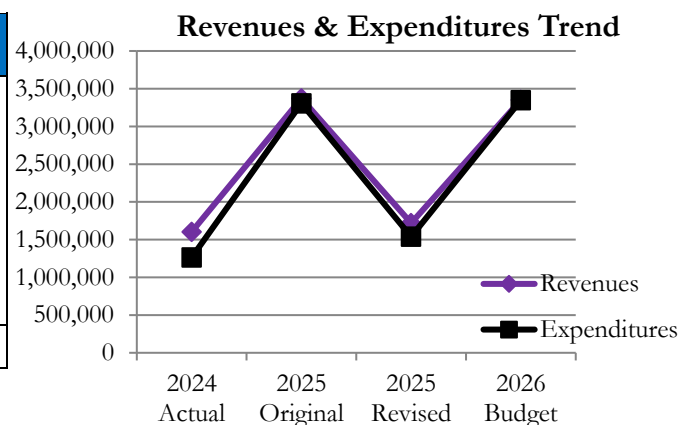
The Iberville Parish Office of Emergency Preparedness helps citizens prepare for emergencies of all types in order to respond in time of crisis to save lives and property.

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.

**DON'T MISS  
EMERGENCY  
ALERTS!**



Expenditures by Category	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	683,738	833,283	825,456	896,521
Employee Benefits	186,058	217,493	225,834	238,699
Supplies	10,746	24,050	32,388	32,000
Services	121,031	114,030	244,913	246,183
Other	121,569	207,705	100,743	109,356
Capital Outlay	140,758	1,909,970	110,000	1,825,000
<b>Total Expenditures</b>	<b>1,263,900</b>	<b>3,306,531</b>	<b>1,539,334</b>	<b>3,347,759</b>



### GOALS:

- ❖ Upgrade the Emergency Operations Center (EOC) facilities and technology.
- ❖ Transition 911 operations into the new building with improved infrastructure.
- ❖ Strengthen partnerships with law enforcement and community stakeholders.

### Objectives:

- ❖ Collaborate with administrators to stay current on the latest technology and emergency response practices.
- ❖ Host drills and refine emergency operating plans to improve readiness.
- ❖ Enhance the 911 call center footprint and implement operational improvements.

### ACCOMPLISHMENTS:

- ❖ Completed significant upgrades to the Emergency Operations Center (EOC).
- ❖ Refined and updated the parish Emergency Operating Plan.
- ❖ Advanced improvements to the 911 call center, enhancing efficiency and service delivery.

PERFORMANCE INDICATORS	2024 ACTUAL	2025 PROJECTED	2026 TARGET
Number of Incoming Calls handled by Dispatchers	17,419	17,400	17,400
Number of Outgoing Calls handled by Dispatchers	10,802	10,800	10,800
Number of Abandoned Calls	1,904	1,850	1,800

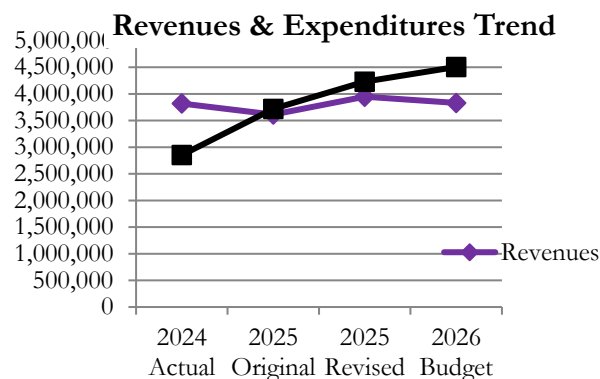


## Parks and Recreation

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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	886,722	970,529	964,133	1,073,440
Employee Benefits	240,111	267,753	226,142	263,508
Supplies	94,147	115,500	116,250	112,600
Services	105,570	88,100	96,203	142,000
Other	1,115,636	1,277,308	1,886,868	1,914,135
Capital Outlay	410,230	1,000,000	939,996	1,000,000
<b>Total Expenditures</b>	<b>2,852,416</b>	<b>3,719,190</b>	<b>4,229,592</b>	<b>4,505,683</b>



### GOALS:

- ❖ Construct new restroom facilities at parks across the parish.
- ❖ Establish a partnership with the School Board to provide transportation for after- school activities.
- ❖ Develop a two- year plan with architects to improve parks and athletic facilities parish-wide.

### OBJECTIVES:

- ❖ Complete restroom construction at five parish parks by the end of 2026.
- ❖ Launch a School Board-supported transportation program for after-school activities by Spring 2026.
- ❖ Identify and prioritize parish areas most in need of facility upgrades within the two-year master plan.

### ACCOMPLISHMENTS:

- ❖ Launched new swimming lessons program for parish youth.
- ❖ Began construction on a splash pad Bayou Blue and added a restroom, storage area, and pavilion Belleview Park.
- ❖ Achieved substantial growth in the parish-wide track program, increasing from 20 participants in 2024 to over 90 in 2025.

PERFORMANCE INDICATORS	2024 ACTUAL	2025 PROJECTED	2026 TARGET
Number of participants in all programs (percentage increase)	6.5%	10.5%	7%
Recreation Programs	17	18	20



## Department of Public Works

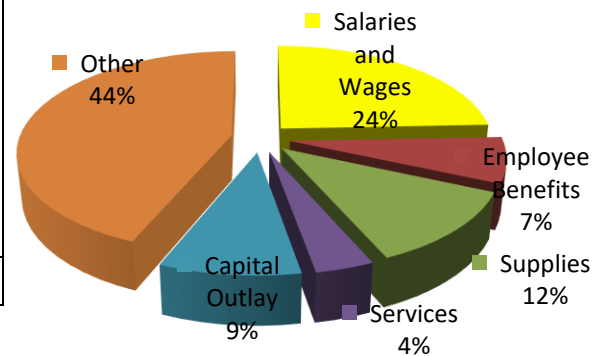
The Public Works Department (commonly called the Parish Maintenance Facility) develops and maintains a master plan for the improvement of drainage, roads, streets, and infrastructure. The Parish President assigns the position of Director of this department. The Director provides updates on activities 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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	2,319,006	3,171,014	2,671,744	3,169,635
Employee Benefits	800,835	1,075,254	775,049	944,225
Supplies	1,381,105	1,474,500	1,509,000	1,541,500
Services	392,461	584,750	466,727	488,000
Other	1,211,204	1,353,600	1,445,921	1,173,400
Capital Outlay	2,243,320	7,900,000	7,750,000	5,700,000
<b>Total Expenditures</b>	<b>8,347,931</b>	<b>15,559,118</b>	<b>14,618,441</b>	<b>13,016,760</b>

2026 Budgeted Expenditures by Category



### GOALS:

- ❖ Maintain and improve parish roads, bridges, and sidewalks to ensure reliable infrastructure.
- ❖ Enhance the safety and effectiveness of drainage systems to minimize flooding.
- ❖ Support parish-wide infrastructure projects through strategic planning and resource allocation.

### OBJECTIVES:

- ❖ Identify and implement roadway improvement projects to repair and upgrade streets throughout the parish.
- ❖ Develop and executes a strategic drainage plan based on community needs and available funding.
- ❖ Acquire and utilize capital equipment to support efficient maintenance of roads, bridges, and drainage systems.

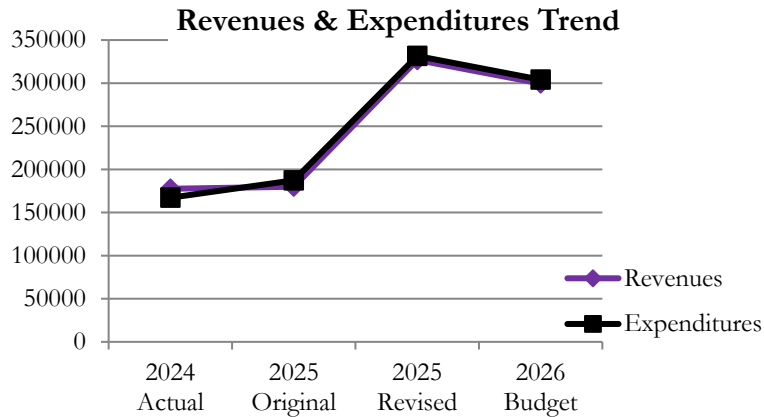
### ACCOMPLISHMENTS:

- ❖ Added several pieces of capital equipment in 2025 to improve maintenance of roads and drainage systems.

## 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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	61,145	73,832	96,796	79,552
Employee Benefits	16,038	17,071	23,838	18,741
Supplies	10,495	11,500	5,000	5,000
Services	30,004	40,350	150,350	150,350
Other	49,456	44,550	55,550	50,500
<b>Total Expenditures</b>	<b>167,138</b>	<b>187,303</b>	<b>331,534</b>	<b>304,143</b>



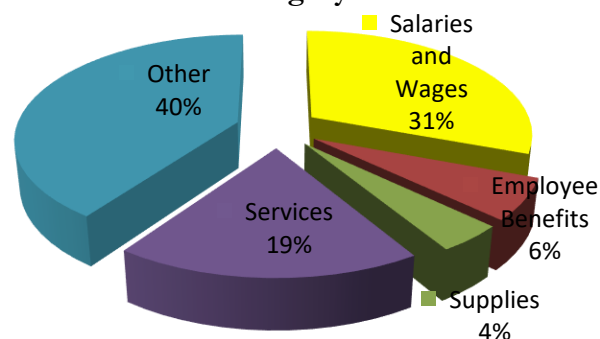
## Office of Tourism

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



Expenditures by Category	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	146,256	163,317	152,874	203,167
Employee Benefits	28,747	36,070	29,195	41,881
Supplies	11,364	20,650	31,000	27,600
Services	104,821	114,894	120,260	123,372
Other	107,608	146,200	222,096	265,900
Capital Outlay	78,858		117,111	
<b>Total Expenditures</b>	<b>477,654</b>	<b>481,131</b>	<b>672,536</b>	<b>661,920</b>

**2026 Budgeted Expenditures by Category**



### GOALS:

- ❖ Increase awareness of Iberville Parish as a cultural, historic, and recreational travel destination.
- ❖ Enhance visitor experiences at centers, museums, and historic sites.
- ❖ Expand digital marketing efforts to keep pace and travel trends.

### OBJECTIVES:

- ❖ Solidify the Iberville Parish brand through targeted media and advertising campaigns at the state, regional, and national levels.
- ❖ Provide memorable visitor hospitality through well-trained staff and maintain state- certified visitor center status.
- ❖ Develop and implement digital advertising and social media strategies that adapt quickly to changing travel trends.

### ACCOMPLISHMENTS:

- ❖ Welcomed over 300,000 visitors to the Iberville Visitor Center since its opening in 2010; completed a major renovation in 2025 to expand staff and visitor space.
- ❖ Expanded staff capacity by adding two new visitor specialists, with cross-training across the Visitor Center and Plaquemine Lock Historic Site.
- ❖ Advanced restoration and enhancements at the Plaquemine Lock State Historic Site and initiated renovations at the Iberville Museum.

PERFORMANCE INDICATORS	2024 ACTUAL	2025 PROJECTED	2026 TARGET
Number of visitors at the Welcome Center (Percentage Increase)	-17.5%	7%	6%

- ❖ Visitors total declined in 2024 due to renovations that began in 2023 and continued into 2024; however, visits are projected to rebound in 2025 with an estimated 7% increase, and continued growth targeted for 2026 as improvements attract more visitors.

## Office of Tourism

Number of Employees	2024	2025	2026
	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.

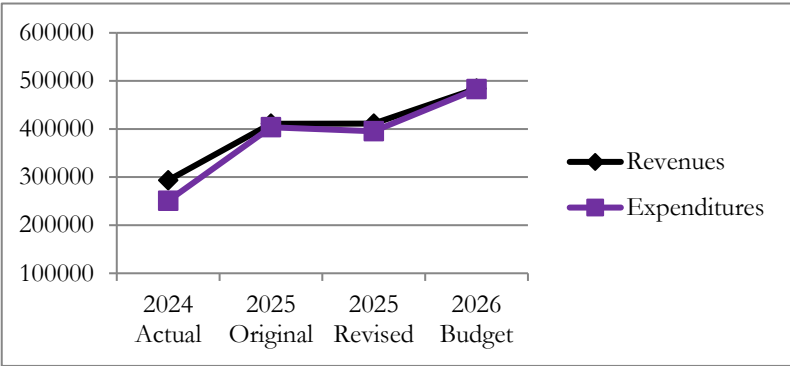
Behavioral Health is funded through the generosity of the Iberville Parish Council and state contracts. Currently, Iberville Parish Behavioral Health Center does not bill public or private insurance agencies.

**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	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	137,979	226,741	174,220	236,892
Employee Benefits	30,160	58,907	38,495	46,727
Supplies	5,074	9,600	11,600	10,600
Services	59,892	93,000	151,217	129,100
Other	9,012	15,400	19,880	31,700
Capital Outlay	8,575			28,000
<b>Total Expenditures</b>	<b>250,692</b>	<b>403,648</b>	<b>395,412</b>	<b>483,019</b>

# Behavioral Health

Revenues and Expenditures Trend



**GOALS:**

- ❖ Acquire and implement technology to improve service delivery and effectiveness.
- ❖ Increase public visibility of services provided.
- ❖ Expand services to include behavioral health treatment.

**OBJECTIVES:**

- ❖ Implement and electronic health record (HER) system to improve reporting and compliance.
- ❖ Provide digital access to required documents and treatment modules for clients.
- ❖ Incorporate behavioral health mobile apps to support counseling services.
- ❖ Promotes services through social media, community health fairs, and local partnerships.
- ❖ Ensure compliance with state licensing standards for behavioral health providers.

**ACCOMPLISHMENTS:**

- ❖ Established monthly administrative meetings to improve communication and increase staff participation in decision-making.
- ❖ Review and updated policies, procedures, and job descriptions across the Substance Abuse and Behavioral Health Program.
- ❖ Provide outpatient treatment to 97 clients so far in 2025. (26 returning, 71 new)
- ❖ Expanded collaboration with the 18<sup>th</sup> JDC Drug Court Program, including providing office space and supporting program enhancements.

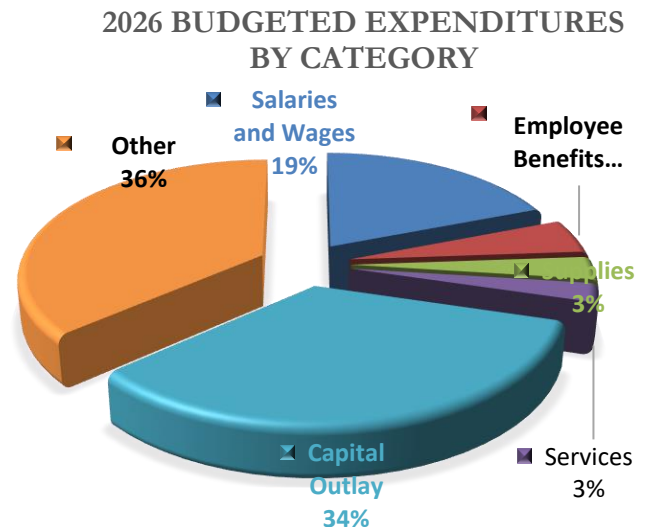
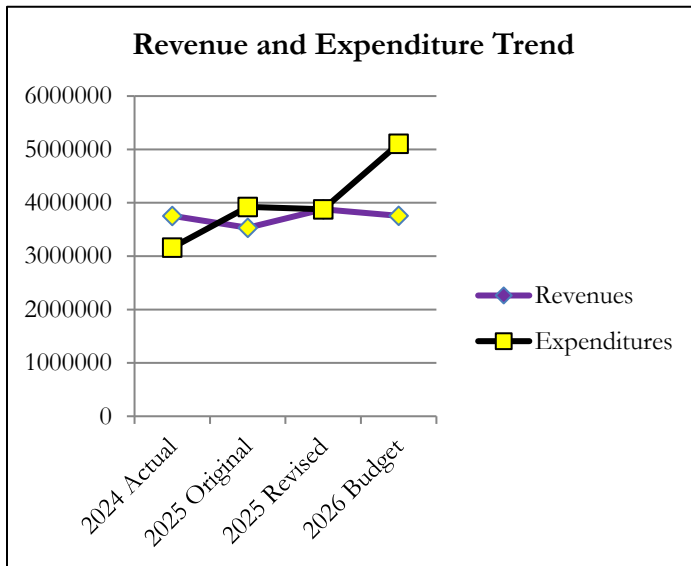
Number of Employees	2024	2025	2026
	3	3	4

# 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>2024 Actual</i>	<i>2025 Original</i>	<i>2025 Revised</i>	<i>2026 Budget</i>
Salaries and Wages	711,156	775,141	903,898	974,440
Employee Benefits	212,217	223,777	220,065	244,082
Supplies	175,184	144,650	160,417	160,850
Services	99,424	109,720	135,298	131,140
Other	1,512,209	1,583,440	1,690,008	1,732,960
Capital Outlay	450,775	1,080,000	768,103	1,862,600
<b>Total Expenditures</b>	<b>3,160,965</b>	<b>3,916,728</b>	<b>3,877,789</b>	<b>5,106,072</b>



## GOALS:

- ❖ Provide well maintained, accessible public buildings that meet the needs of the community
- ❖ Improve energy efficiency and sustainability across parish buildings.
- ❖ Reduce emergency repairs and unplanned maintenance costs through proactive upkeep.

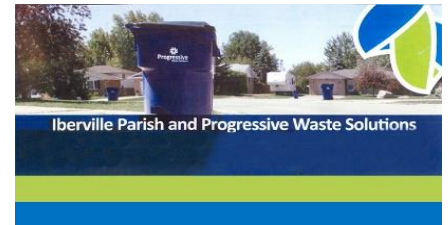
# Public Building Maintenance

## OBJECTIVES:

- ❖ Allocate funds to modernize and extend the useful life of aging parish buildings while maintaining essential amenities.
- ❖ Implement energy efficiency upgrades and environmentally friendly materials in maintenance projects.
- ❖ Adhere to regular maintenance schedules for all building systems to ensure reliability and safety.

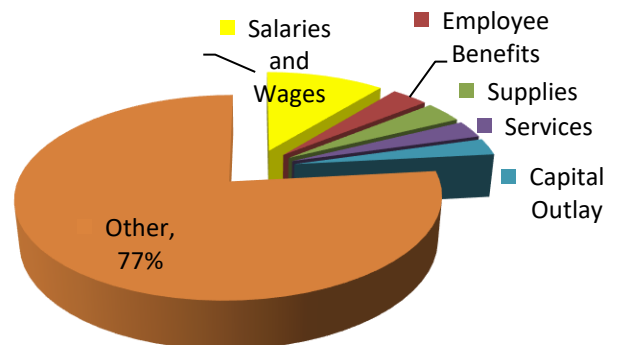
# Solid Waste Department

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.



2026 Budgeted Expenditures by Category

Expenditures by Category	2024 Actual	2025 Original	2025 Revised	2026 Budget
Salaries and Wages	719,413	631,731	713,420	794,033
Employee Benefits	206,484	197,614	231,864	247,355
Supplies	264,459	236,600	245,600	253,000
Services	144,731	172,000	188,369	208,500
Other	3,999,068	3,827,040	4,292,802	5,600,638
Capital Outlay	51,816	980,000	980,000	200,000
<b>Total Expenditures</b>	<b>5,385,971</b>	<b>6,044,985</b>	<b>6,652,055</b>	<b>7,303,526</b>



## GOALS:

- ❖ Educate and engage the community in sustainable waste management practices.
- ❖ Improve customer services and communication with residents regarding waste and recycling programs.
- ❖ Ensure safe, legal, and environmentally responsible treatment and disposal of waste.

## OBJECTIVES:

- ❖ Organize semiannual community clean up events and recycling drives to encourage resident participation.
- ❖ Provide annual staff training on compliance and best practices for waste management.
- ❖ Communicate with residents via brochures and other outreach about dump/recycling sites and waste management services.

## ACCOMPLISHMENTS:

- ❖ Purchased a burn curtain to improve smoke containment and operational safety.
- ❖ Acquired additional boom trucks, expected to be in service by the end of 2025, to expand waste collection capacity and coverage across the parish.
- ❖ Conducted community clean-up and recycling events that increased resident engagement in sustainable practices.



## Solid Waste Department

PERFORMANCE INDICATORS Measure Operational Efficiency	Benchmark	2024 ACTUAL	2025 PROJECTED	2026 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	369	314	250

Number of Employees	2023	2024	2025
	8	9	8

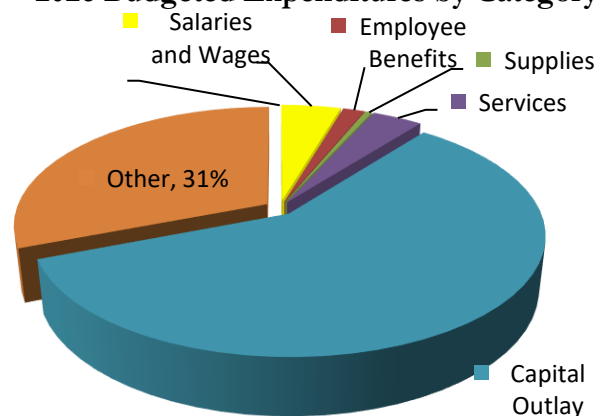
## Iberville Medical Complex CDBG

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).



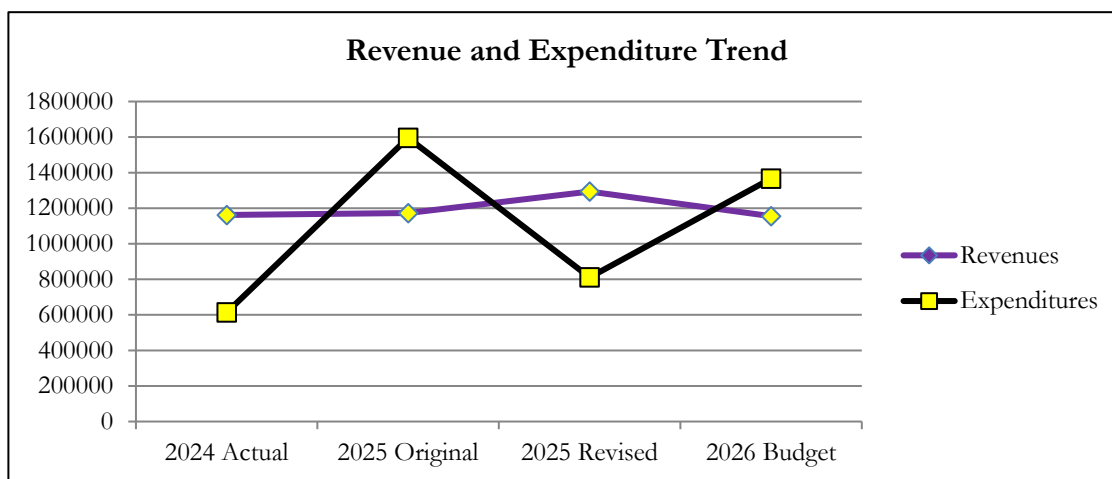
2026 Budgeted Expenditures by Category

Expenditures by Category	2023 Actual	2024 Original	2024 Revised	2025 Budget
Salaries and Wages	53,202	59,446	59,490	61,824
Employee Benefits	21,198	15,812	21,001	22,580
Supplies	2,067	4,300	9,800	7,300
Services	54,567	52,000	50,379	52,388
Other	392,111	379,000	454,972	422,050
Capital Outlay	108,081	1,085,000	215,000	800,000
<b>Total Expenditures</b>	<b>631,226</b>	<b>1,595,558</b>	<b>810,642</b>	<b>1,366,142</b>





## Iberville Medical Complex CDBG

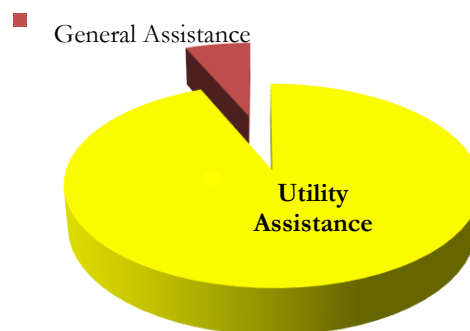


## CSBG

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>2024 Actual</i>	<i>2025 Original</i>	<i>2025 Revised</i>	<i>2026 Budget</i>
Utility Assistance	77,491	100,000	89,000	89,000
General Assistance	0	10,000	6,000	6,000
Other	0	0	0	0
<b>Total Expenditures</b>	<b>77,491</b>	<b>110,000</b>	<b>95,000</b>	<b>95,000</b>

**2026 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 Louisiana Workforce Commission (CSBG) to assist with employment, utility, and housing needs.
- ❖ Increase awareness of available services through community outreach events.
- ❖ Increase the number of commodity boxes distributed to parish residents by at least 3% annually.

**ACCOMPLISHMENT:**

- ❖ Assisted 425 households using CSBG/LWC funds in 2025.
- ❖ Distributed 700 commodity boxes to parish residents, supporting food security.
- ❖ Conducted outreach events to inform residents of available services, increasing program visibility and access.

<b>PERFORMANCE INDICATORS</b>	<b>2024 ACTUAL</b>	<b>2025 PROJECTED</b>	<b>2026 TARGET</b>
To assist low-income residents of the parish with utilities, housing, medication, food vouchers, and employment services.			
A. # of CSBG clients assisted (percentage increase)	14.9%	10%	10%
B. # of LIHEAP clients assisted (percentage increase)	28.6%	20%	18%
C. # of commodities distributed per month	445	470	500

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Bayou Goula Fire Department - 107**  
2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Sales Taxes	1102				
Fire Protection	5200				
General Sales and Use	412000	\$ 266,253	\$ 250,000	\$ 241,061	\$ 241,061
IGR Operating Public Safety	1352				
Fire Protection	5200				
Insurance Tax	433540	6,612	6,750	6,851	6,750
Use of Money and Property	16				
Fire Protection	5200				
Interest Earnings	461000	20,366	5,500	14,586	4,376
Total Revenues		<u>293,231</u>	<u>262,250</u>	<u>262,498</u>	<u>252,187</u>
Expenditures					
Public Safety	52				
Fire Protection	5200				
Regular Salaries and Wages Regular	512100	37,295	43,270	38,774	36,484
Emp Benefits FICA or Supplemental Retirement	515100	2,772	1,655	1,962	1,396
Deferred Compensation	515150	92		224	110
Emp Benefits Worker's Comp	515400	8,519	12,172	1,770	1,676
Unemployment Insurance	515550	156	199	213	142
Publication-of Legal-Notices	521100		220	220	220
Subscriptions - Information Technology	521300		8,300	8,300	10,000
Membership Dues	521400	410	3,000	3,000	3,000
Communications	524000	3,524	4,000	11,000	10,000
Telephone	524200	2,154	3,700	3,700	3,700
Radio and Television Services	524400				5,000
Monitoring Services	524500	2,856	2,500	1,000	1,000
Maintenance Autos, Trucks, Machinery and Equipment	526400	28,585	25,000	25,000	
Maintenance Services (Contractual)	527000		3,000	3,000	3,000
Personnel Services	528050				5,000
Professional Services	528000	3,554	2,000	3,112	2,000
Professional Svcs Accounting, Auditing, Bookkeepi	528500	341	500	662	500
Miscellaneous Contractual Service	528900	642		310	800
Insurance and Surety Bonds	529000	2,464	3,400	2,735	3,600
Insurance Auto Coverage	529300	2,697	2,800	2,751	2,800
Insurance Employee Liability Insurance	529400	5,253	7,300	5,464	7,300
Op Supplies Operating Supplies	532000	1,161	2,500	2,500	2,500
Op Supplies Medical, Drugs	532200	2,680	3,500	3,500	3,500
Op Supplies - Janitorial	532420		500		

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Bayou Goula Fire Department - 107**  
**2026 Budget**

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Op Supplies Food and Clothing	532500	9,518	15,000	10,000	15,000
Op Supplies Vehicle and Equipment	532700	910	2,500	2,500	30,000
Op Supplies - Fuel	532750	3,195	4,000	4,000	4,000
Small Tools and Equipment	534000	822	7,700	10,000	7,700
Travel Convention, Seminar Registration	541400		1,200	1,200	1,200
Training, Staff Development	541405	1,375	2,000	2,000	2,000
Bayou Goula FD-Main (56700 CPL Herman Brown, WC)	5246				
Utilities Electrical Light and Power	523100	2,951	4,000	4,000	4,000
Utilities Gas	523200	857	1,500	1,500	1,500
Utilities Water	523300	265	600	600	600
Utilities Sewer	523400	197	600	600	600
Telephone	524200	1,374	2,500	2,500	2,500
Maintenance Grounds	526100	1,592	2,500	2,500	2,500
Maintenance Buildings	526200	2,993	60,000	60,000	40,000
Maint Srvcs (Contractual) Pest Control	527400	700	1,600	1,600	1,600
Professional Services	528000		2,500	2,500	3,900
Op Supplies Maintenance of Buildings and Grounds	532600	218	5,000	5,000	500
White Castle FD - Training Center (36795 Fifty Foot, WC)	5271				
Maintenance Grounds	526100	4,922	6,000	6,000	6,000
Maintenance Buildings	526200	96	8,500	8,500	8,500
Op Supplies Maintenance of Buildings and Grounds	532600		4,000	4,000	4,000
Capital Outlay - Public Safety	5852				
Fire Protection	5200				
Acquisition of Equipment	565000	24,519	30,000	30,000	30,000
Total Expenditures		161,659	291,216	278,197	269,828
Total Revenues VS Expenditures		131,572	(28,966)	(15,699)	(17,641)
Beginning Fund Balance		541,768	578,364	673,340	657,641
Ending Fund Balance		673,340	549,398	657,641	640,000

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Office of Emergency Preparedness- 108**  
**2026 Budget**

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
IGR - Capital Outlay - Public Safety	1302				
EMPG/SHSP	5507				
Federal Grants	431000	\$ 74,628	\$ 84,970	\$ -	\$ 80,000
IGR Operating Public Safety	1352				
Office of Emergency Preparedness	5505				
Federal Grants	431000	170	1,350,000		1,350,000
State Grants	433300	1,425		1,298	
Local Grants	434500			10,000	
General Government - Local Gov. Grant	434510	104,575	332,712	107,712	335,943
Miscellaneous Revenues	17				
Office of Emergency Preparedness	5505				
Gifts and Donations	473000	1,500			
Refunds of Expenditures	492000	1,112			
Transfers In	18				
Office of Emergency Preparedness	5505				
Transfers from the General Fund	485001	250,000	400,000	400,000	400,000
Sale of Fixed Assets	24				
Office of Emergency Preparedness	5505				
Proceeds from Sale of Assets	491200	8	-	-	-
Total Revenues		<u>433,418</u>	<u>2,167,682</u>	<u>519,010</u>	<u>2,165,943</u>
Expenditures					
Public Safety	52				
Office of Emergency Preparedness	5505				
Regular Salaries and Wages Regular	512100	106,305	98,550	106,950	116,893
Regular Salaries and Wages Overtime	512200	995			
Emp Benefits FICA or Supplemental Retirement	515100	1,583	1,429	1,572	1,486
Deferred Compensation	515150	3,710	3,700	3,943	3,942
Emp Benefits Retirement Contributions	515200	10,345	11,333	10,841	11,274
Emp Benefits - health Insurance	515300	7,219	7,200	7,666	8,866
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	83	90	90	90
Emp Benefits Worker's Comp	515400	562	591	148	154
Unemployment Insurance	515550	60	57	47	35
Publication-of Legal-Notices	521100			150	150
Subscriptions - Information Technology	521300		55	3,000	3,000
Membership Dues	521400	250	250	250	250
Communications	524000			2,656	2,656
Postage and Box Rent	524100	144	150	200	200

**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Office of Emergency Preparedness- 108**  
 2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Telephone	524200	6,031	7,500	7,500	7,500
Radio and Television Services	524400			5,000	5,000
Monitoring Services	524500	134	230	230	
Professional Services	528000	1,669	2,000	10,000	10,000
Personnel Services	528050			-	1,000
Miscellaneous Contractual Service	528900	4,004	6,500	6,500	1,000
Insurance and Surety Bonds	529000	10,265	14,500	11,395	15,000
Office Supplies	531000	2,594	9,000	12,338	13,000
Op Supplies - Janitorial	532420	2,625	2,500	2,500	2,500
Op Supplies Food and Clothing	532500	822	1,000	1,000	1,000
Miscellaneous	539900	50,523			
Travel Transportation, Mileage	541100		2,000	2,000	2,000
Travel Convention, Seminar Registration	541400		1,000	1,000	1,000
Communications	565800	2,361	2,500		
OEP - Mapping	5506				
Regular Salaries and Wages Regular	512100	20,544	76,856	77,625	81,120
Regular Salaries and Wages Overtime	512200	605			
Emp Benefits FICA or Supplemental Retirement	515100	298	1,114	1,110	1,176
Emp Benefits Retirement Contributions	515200	2,432	8,838	8,545	8,923
Emp Benefits - health Insurance	515300	2,705	7,200	7,666	8,866
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	27	90	90	90
Emp Benefits Worker's Comp	515400	127	461	117	122
Unemployment Insurance	515550	69	57	57	35
Professional Services	528000	4,033	500	600	600
Personnel Services	528050				1,000
Miscellaneous Contractual Service	528900	22,584	4,000	10,000	10,000
Office Supplies	531000		1,000	1,000	1,000
Capital Outlay - Public Safety	5852				
Office of Emergency Preparedness	5505				
Acquisition of Equipment	565000	53,231	1,800,000	85,000	1,800,000
EMPG/SHSP	5507				
Acquisition of Equipment	565000	87,526	84,970	-	-
Total Expenditures		<u>406,465</u>	<u>2,157,221</u>	<u>388,786</u>	<u>2,120,928</u>
Total Revenues VS Expenditures		26,953	10,461	130,224	45,015
Beginning Fund Balance		<u>567,812</u>	<u>430,462</u>	<u>594,765</u>	<u>724,989</u>
Ending Fund Balance		<u>594,765</u>	<u>440,923</u>	<u>724,989</u>	<u>770,004</u>

**Iberville Parish Government**

Plaquemine, Louisiana

**Drainage - 111**

2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Property Taxes	1101				
Drainage and Flood Control	5800				
Ad Valorem Taxes	411000	\$5,809,296	\$5,750,000	\$6,184,000	\$6,184,000
IGR - Capital Outlay - Public Works	1303				
Drainage and Flood Control	5800				
General Government - Local Gov. Grant	434510		750,000		
State Grant Public Works	433033				305,646
IGR Operating - Public Works	1353				
Drainage and Flood Control	5800				
Federal Grants	431000	152,631			
State Shared Revenue	433350	48,654	52,000	52,000	52,000
Storm Drainage	5810				
Federal Grants	431000	15,595			
Use of Money and Property	16				
Drainage and Flood Control	5800				
Interest Earnings	461000	267,780	79,000	244,133	73,240
Miscellaneous Revenues	17				
Storm Drainage	5810				
Insurance Settlements	433545			201,672	-
Sale of Fixed Assets	24				
Drainage and Flood Control	5800				
Proceeds from Sale of Assets	491200	39,912	-	17,592	-
Total Revenues		<u>6,333,868</u>	<u>6,631,000</u>	<u>6,699,397</u>	<u>6,614,886</u>
Expenditures					
Public Works	53				
Administration	5805				
Regular Salaries and Wages Regular	512100	155,206	194,892	124,097	198,333
Regular Salaries and Wages Overtime	512200	2,220			
Emp Benefits FICA or Supplemental Retirement	515100	2,425	2,351	1,624	2,352
Deferred Compensation	515150	11,393	9,589	5,262	8,991
Emp Benefits Retirement Contributions	515200	15,471	22,455	13,651	21,817
Emp Benefits - health Insurance	515300	7,218	14,400	3,331	9,332
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	113	180	120	180
Emp Benefits Worker's Comp	515400	15,181	12,334	3,998	4,777
Unemployment Insurance	515550	92	114	91	71
Subscriptions - Information Technology	521300				5,000
Professional Services	528000	1,696	1,000	1,000	1,000
Personnel Services	528050				5,000

**Iberville Parish Government**

Plaquemine, Louisiana

**Drainage - 111**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Miscellaneous Contractual Service	528900	275		2,000	2,000
Storm Drainage	5810				
Regular Salaries and Wages Regular	512100	819,374	1,352,568	1,048,781	1,350,610
Regular Salaries and Wages Overtime	512200	92,510	110,000	110,000	110,000
Other Salaries and Wages Student	513100	600			
Emp Benefits FICA or Supplemental Retirement	515100	18,440	29,431	19,831	21,823
Deferred Compensation	515150	22,713	46,932	34,659	49,466
Emp Benefits Retirement Contributions	515200	92,767	136,451	112,360	142,282
Emp Benefits - health Insurance	515300	80,119	111,600	106,915	157,275
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	1,313	1,935	1,569	1,890
Emp Benefits Worker's Comp	515400	104,171	169,894	53,548	67,985
Unemployment Insurance	515550	1,135	1,444	1,187	744
Publication-of Legal-Notices	521100	502	1,500	1,500	1,500
Subscriptions - Information Technology	521300				10,000
Membership Dues	521400	25	100	100	100
Utilities	523000	4,131	4,500	4,500	4,500
Telephone	524200	6,703	10,000	10,000	10,000
Radio and Television Services	524400		200	200	200
Monitoring Services	524500	4,800	5,000	5,000	5,000
Rentals Equipment	525200		40,000	40,000	40,000
Maintenance of Property and Equipment	526000	3,600	30,000	30,000	30,000
Maintenance Grounds	526100		1,500	-	-
Maintenance Buildings	526200		1,000		
Maint Srvcs (Contractual) Pest Control	527400	575	1,250		
Professional Services	528000	219,293	300,000	200,000	200,000
Personnel Services	528050				10,000
Professional Srvcs Accounting, Auditing, Bookkeepi	528500	7,775	8,000	8,574	8,000
Miscellaneous Contractual Service	528900	21,952	70,000	70,000	70,000
Insurance and Surety Bonds	529000	8,843	12,200	9,815	13,100
Insurance Auto Coverage	529300	112,017	116,000	93,715	100,000
Insurance Employee Liability Insurance	529400	35,213	48,400	36,621	48,800
Op Supplies Farm	532300	17,622	77,000	77,000	77,000
Op Supplies Food and Clothing	532500	1,098	1,000	3,500	3,500
Op Supplies Vehicle and Equipment	532700	366,328	350,000	350,000	350,000
Op Supplies - Fuel	532750	134,071	225,000	225,000	225,000
Road Materials- Gravel, Sand, Dirt, Shell, Asphalt	533100	31,200			
Materials Cement and Pipes/Fittings	533400	46,166	75,000	75,000	75,000
Materials Lumber, Wood Products	533700	1,371	3,500	3,500	3,500
Materials Miscellaneous	533900	268	4,000	4,000	4,000
Small Tools and Equipment	534000	8,228	4,500	8,000	8,000



**Iberville Parish Government**

Plaquemine, Louisiana

**Drainage - 111**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
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		50,000	50,000	50,000
Marina Boat Landings	7100				
Rentals Miscellaneous	525900	200	300	300	300
Capital Outlay - Public Works	5853				
Storm Drainage	5810				
Acquisition of Equipment	565000	883,947	150,000	1,650,000	1,000,000
Construction In Progress Drainage	568100	<u>508,753</u>	<u>3,750,000</u>	<u>2,100,000</u>	<u>3,000,000</u>
Total Expenditures		<u>3,869,113</u>	<u>7,559,020</u>	<u>6,701,849</u>	<u>7,509,928</u>
Total Revenues VS Expenditures		2,464,755	(928,020)	(2,452)	(895,042)
Beginning Fund Balance		<u>7,091,751</u>	<u>8,547,666</u>	<u>9,556,506</u>	<u>9,554,054</u>
Ending Fund Balance		<u>9,556,506</u>	<u>7,619,646</u>	<u>9,554,054</u>	<u>8,659,012</u>

**Iberville Parish Government**

Plaquemine, Louisiana

**Parks and Recreation - 115**

2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Property Taxes	1101				
Administration - Parks and Recreation	7001				
Ad Valorem Taxes	411000	\$3,481,222	\$3,454,000	\$3,705,000	\$3,705,000
FEES - Culture, Recreation & Tourism	1455				
Programs - Parks and Recreation	7002				
Tennis	440410	560	1,000	920	920
Softball	440415	4,040	6,000	4,160	4,160
T-Ball	440420	6,480	6,500	7,440	7,440
Machine Pitch	440421	12,360	13,900	11,580	11,580
Special Events	440422	2,400	3,000	3,000	3,000
Youth Basketball	440424	7,800	6,000	6,000	6,000
Baseball	440425	6,525	8,000	5,760	5,760
Tackle Football	440440	6,168	6,000	3,500	3,500
Flag Football	440441	4,920	4,000	2,520	2,520
Soccer	440450	7,600	5,000	5,000	5,000
Volleyball	440460	3,360	4,400	2,800	2,800
Adult Programs	440465			2,400	2,400
Track	440470	840	1,000	3,560	3,560
Golf	440480	1,520	1,500	1,320	1,320
Cornhole	440490	540	800	480	480
Swimming	445030			1,120	1,120
Belleview District Park	7010				
Rents	464000	16,975	16,000	15,000	15,000
Use of Money and Property	16				
Administration - Parks and Recreation	7001				
Interest Earnings	461000	213,251	60,000	155,482	46,645
Miscellaneous Revenues	17				
Programs - Parks and Recreation	7002				
Concessions	445075	9,523	15,000	10,000	10,000
Gifts and Donations	473000	1,000			
Refunds of Expenditures	492000				1,000
Maintenance Yard - Parks and Recreation	7004				
Refunds of Expenditures	492000	614			
Crescent Bend Park	7014				
Refunds of Expenditures	492000	75			
Sale of Fixed Assets	24				
Administration - Parks and Recreation	7001				

**Iberville Parish Government**

Plaquemine, Louisiana

**Parks and Recreation - 115**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Proceeds from Sale of Assets	491200	30,806	-	-	-
Total Revenues		<u>3,818,579</u>	<u>3,612,100</u>	<u>3,947,042</u>	<u>3,839,205</u>
Expenditures					
Culture and Recreation	55				
Administration - Parks and Recreation	7001				
Regular Salaries and Wages Regular	512100	222,181	313,227	260,260	279,507
Regular Salaries and Wages Overtime	512200	21,167	15,000	15,000	
Other Salaries and Wages Student	513100		5,000	5,000	
Emp Benefits FICA or Supplemental Retirement	515100	3,437	4,542	3,685	4,053
Deferred Compensation	515150	5,957	5,862	11,128	11,129
Emp Benefits Retirement Contributions	515200	27,827	30,670	28,685	30,746
Emp Benefits - health Insurance	515300	25,638	28,800	30,663	35,463
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	322	450	350	360
Emp Benefits Worker's Comp	515400	1,460	1,879	392	419
Unemployment Insurance	515550	173	285	236	142
Advertising, Dues and Subscriptions	521000	6,623	10,000	10,000	10,000
Publication-of Legal-Notices	521100	73	500	500	500
Subscriptions - Information Technology	521300	6,100	15,000	15,000	15,000
Membership Dues	521400	1,104	1,100	1,100	1,100
Postage and Box Rent	524100	849	1,300	1,300	1,300
Telephone	524200	10,672	20,000	20,000	20,000
Monitoring Services	524500	1,409	2,500	2,500	2,500
Rentals	525000		500	500	500
Rentals Equipment	525200	14,912	2,500	2,500	2,500
Maintenance Buildings	526200	371	2,000	5,000	2,000
Maint Srvc (Contractual) Pest Control	527400	900	1,100	1,100	1,100
Maint Srvc (Contractual) Office machines	527700		1,000	1,000	1,000
Professional Services	528000	20,800	20,000	20,000	20,000
Personnel Services	528050				10,000
Professional Srvc Accounting, Auditing, Bookkeepi	528500	1,500	1,500	4,342	4,500
Miscellaneous Contractual Service	528900	550		2,000	2,000
Insurance and Surety Bonds	529000	72,577	100,000	80,560	100,000
Insurance Auto Coverage	529300	35,281	36,500	27,593	36,500
Insurance Employee Liability Insurance	529400	21,733	30,000	22,598	30,000
Office Supplies	531000	4,655	10,000	10,000	10,000
Op Supplies Medical, Drugs	532200	78			100
Op Supplies Uniforms and Related Items	532400	4,878	3,500	3,500	3,500
Op Supplies - Janitorial	532420		100	100	100
Op Supplies Food and Clothing	532500	5,050	4,000	4,000	4,000

**Iberville Parish Government**

Plaquemine, Louisiana

**Parks and Recreation - 115**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Op Supplies Vehicle and Equipment	532700	1,540	1,000	1,000	1,000
Op Supplies - Fuel	532750	834	1,000	2,000	1,000
Travel Transportation, Mileage	541100		500	500	500
Travel Convention, Seminar Registration	541400		1,000	1,000	1,000
Bank Service Charges	556000	110	100	100	100
Programs - Parks and Recreation	7002				
Regular Salaries and Wages Regular	512100	60,437	18,445	61,310	68,920
Regular Salaries and Wages Overtime	512200	1,936	2,000	2,000	2,000
Emp Benefits FICA or Supplemental Retirement	515100	4,783	1,411	4,776	5,272
Deferred Compensation	515150	361		1,950	1,903
Emp Benefits - health Insurance	515300	19		466	466
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	90		90	90
Emp Benefits Worker's Comp	515400	4,214	2,250	456	623
Unemployment Insurance	515550	160	114	175	106
Subscriptions - Information Technology	521300				5,000
Rentals Equipment	525200		3,000	3,000	3,000
Professional Services	528000	2,833	2,000	2,000	2,000
Personnel Services	528050				5,000
Professional Srvcs Legal	528400		1,000	1,000	1,000
Professional Services - Law Enforcement	528420	4,785	15,500	15,500	15,500
Miscellaneous Contractual Service	528900	550		400	600
Insurance Premiums	529800	27,947	28,000	28,000	28,000
Op Supplies Uniforms and Related Items	532400	120	700	700	700
Op Supplies Miscellaneous	532900	1,990	1,500	1,500	1,500
Bank Service Charges	556000	1,758	1,400	1,400	1,400
Boo on the Belleview	578500	3,481	2,000	2,000	2,000
Pumpkin Patch	578600		3,000	3,000	3,000
Tennis	579000	1,363	1,500	2,000	1,500
Girls Softball	579010	17,291	20,000	20,000	20,000
T Ball	579015	9,425	10,000	10,000	10,000
Baseball	579020	33,360	35,000	35,000	35,000
Youth Flag Football	579025	9,797	12,500	12,500	12,500
Youth Basketball	579035	18,892	20,000	20,000	20,000
Tackle Football	579045	73,984	40,000	40,000	40,000
Machine Pitch	579050	25,952	25,000	25,000	25,000
Volleyball	579055	8,755	15,000	15,000	15,000
Swimming	579057			4,009	3,600
Soccer	579060	10,308	20,000	20,000	20,000
Adult Programs	579065	2,213	10,000	10,000	10,000
Track	579066	6,176	20,000	20,000	20,000

**Iberville Parish Government**

Plaquemine, Louisiana

**Parks and Recreation - 115**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Golf	579067	4,964	6,000	6,000	6,000
Cornhole	579068	1,906	2,000	2,000	2,000
Trips	579100		5,000	5,000	5,000
Maintenance - Parks and Recreation	7003				
Regular Salaries and Wages Regular	512100	500,244	548,912	525,847	633,689
Regular Salaries and Wages Overtime	512200	33,286	27,445	35,392	30,000
Emp Benefits FICA or Supplemental Retirement	515100	15,289	18,450	17,141	20,806
Deferred Compensation	515150	1,618	1,560	2,137	1,560
Emp Benefits Retirement Contributions	515200	47,116	49,317	45,214	48,104
Emp Benefits - health Insurance	515300	44,546	43,200	52,773	72,790
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	910	990	922	1,080
Emp Benefits Worker's Comp	515400	51,302	70,315	15,560	19,529
Unemployment Insurance	515550	971	798	1,043	567
Subscriptions - Information Technology	521300				5,000
Monitoring Services	524500	1,938	2,000	2,000	2,000
Maintenance Autos, Trucks, Machinery and Equipmen	526400	4,070	15,000	15,000	15,000
Professional Services	528000	14,076	5,000	10,000	5,000
Personnel Services	528050				5,000
Miscellaneous Contractual Service	528900	2,385		1,861	
Office Supplies	531000	189			400
Op Supplies Medical, Drugs	532200	634	1,000	1,000	1,000
Op Supplies Farm	532300		12,000	6,500	6,500
Op Supplies Uniforms and Related Items	532400	7,728	6,000	6,000	6,000
Op Supplies - Janitorial	532420	4,144	4,500	4,500	4,500
Op Supplies Food and Clothing	532500	5,824	6,000	6,000	6,650
Op Supplies Vehicle and Equipment	532700	27,417	25,000	25,000	25,000
Op Supplies - Fuel	532750	17,661	25,000	25,000	25,000
Materials Miscellaneous	533900	9,908	25,000	25,000	27,000
Small Tools and Equipment	534000	3,757	7,000	7,000	7,000
Maintenance Yard - Parks and Recreation	7004				
Utilities	523000	869	1,500	1,500	1,500
Solid Waste Governmental Buildings	523530	2,231	5,000	5,000	5,000
Telephone	524200	3,004	3,000	3,000	3,000
Maintenance Grounds	526100	278	500	500	500
Maintenance Buildings	526200	2,798	2,000	2,000	2,000
Maint Srvcs (Contractual) Pest Control	527400	2,100	2,000	2,000	2,000
Professional Services	528000	3,197	3,500	6,000	35,000
Office Supplies	531000		200	200	
Op Supplies Food and Clothing	532500	422	650	650	
Materials Miscellaneous	533900		2,000	2,000	

**Iberville Parish Government**

Plaquemine, Louisiana

**Parks and Recreation - 115**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Bayou Blue Park	7006				
Utilities	523000	689	700	700	700
Maintenance Grounds	526100	10,359	20,000	20,000	20,000
Materials Miscellaneous	533900	604	250	250	250
Grosse Tete Park	7007				
Utilities	523000	356	500	1,500	1,500
Maintenance Grounds	526100			500	500
Miscellaneous Contractual Service	528900	1,190	1,100	1,100	1,100
Materials Miscellaneous	533900	1,793	2,000	2,000	2,000
Margouin City Park	7008				
Utilities	523000	3,444	3,000	3,000	3,000
Maintenance Grounds	526100	550	3,000	3,000	3,000
Miscellaneous Contractual Service	528900	3,835	3,400	3,400	3,400
Materials Miscellaneous	533900	50	50	100	100
Barrow Street Park	7009				
Utilities	523000	930	1,000	1,000	1,000
Maintenance Grounds	526100		1,500	1,500	1,500
Miscellaneous Contractual Service	528900	1,215	1,100	1,100	1,100
Materials Miscellaneous	533900	134	100	100	100
Bellevue District Park	7010				
Utilities	523000	17,189	18,000	37,000	18,000
Telephone	524200	2,201	3,000	3,000	3,000
Maintenance Grounds	526100	72,507	50,000	85,000	50,000
Maintenance Buildings	526200	4,635	5,000	15,000	5,000
Maint Srvcs (Contractual) Pest Control	527400	2,350	2,500	2,500	2,500
Professional Services	528000	23,615	8,500	10,000	8,500
Op Supplies Medical, Drugs	532200	2,699	4,500	4,500	4,500
Op Supplies - Janitorial	532420	1,082	200	4,000	2,500
Materials Miscellaneous	533900	34,372	30,000	35,000	30,000
Baseball	579020	38			
St. Gabriel Park	7011				
Utilities	523000	2,564	2,500	2,500	2,500
Maintenance Grounds	526100	17,064	16,000	16,000	16,000
Materials Miscellaneous	533900			2,000	
Bayou Sorrel Park	7012				
Utilities	523000	1,191	1,500	1,500	1,500
Maintenance Grounds	526100	11,297	10,000	15,000	10,000
Miscellaneous Contractual Service	528900	1,190	1,100	1,100	1,100
Materials Miscellaneous	533900	199	150	2,000	150
Crescent Bend Park	7014				

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**Parks and Recreation - 115**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Utilities	523000	4,972	5,000	5,000	5,000
Maintenance Grounds	526100	13,600	15,000	15,000	15,000
Maintenance Buildings	526200	1,522	7,500	7,500	7,500
Maint Srvcs (Contractual) Pest Control	527400	1,140	1,200	1,200	1,200
Professional Services	528000	131	200	200	200
Miscellaneous Contractual Service	528900	975		3,000	3,900
Op Supplies - Janitorial	532420		1,000	1,000	1,000
Materials Miscellaneous	533900	1,063	5,000	5,000	5,000
Burton Park	7015				
Utilities	523000		200	200	200
Maintenance Grounds	526100	23,427	5,000	5,000	5,000
Miscellaneous Contractual Service	528900			2,000	2,400
Materials Miscellaneous	533900		50	100	100
Bayou Goula Park	7018				
Utilities	523000	7,758	8,000	8,000	8,000
Maintenance Grounds	526100	1,925	2,500	2,500	2,500
Miscellaneous Contractual Service	528900	1,190	1,100	1,100	1,100
Materials Miscellaneous	533900	85	150	2,000	150
Rosedale City Park	7024				
Utilities	523000	1,005	1,200	1,200	1,200
Maintenance Grounds	526100	17,750	10,000	35,000	10,000
Miscellaneous Contractual Service	528900	1,190	1,100	1,100	1,100
Materials Miscellaneous	533900	1,963	2,000	7,000	2,000
Seymourville Park	7025				
Utilities	523000	1,946	1,650	1,650	1,650
Maintenance Grounds	526100	1,051	1,200	1,200	1,200
Maintenance Buildings	526200			5,000	
Maint Srvcs (Contractual) Pest Control	527400	1,140	1,200	1,200	1,200
Professional Services	528000	1,914	2,000	3,500	2,000
Miscellaneous Contractual Service	528900	2,172	2,000	2,000	2,000
Op Supplies - Janitorial	532420	14	50	50	50
Materials Miscellaneous	533900	338	500	500	500
Bayou Pigeon Park	7026				
Utilities	523000	848	2,000	2,000	2,000
Maintenance Grounds	526100	4,238	15,000	15,000	15,000
Miscellaneous Contractual Service	528900	300		1,000	1,000
Materials Miscellaneous	533900	85	2,000	8,000	2,000
Summer Camp 360	7030				
Regular Salaries and Wages Regular	512100	47,471	40,500	59,324	59,324
Emp Benefits FICA or Supplemental Retirement	515100	3,632	3,098	4,538	4,538

**Iberville Parish Government**

Plaquemine, Louisiana

**Parks and Recreation - 115**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Emp Benefits Worker's Comp	515400	285	3,762	3,762	3,762
Subscriptions - Information Technology	521300				5,000
Personnel Services	528050				5,000
Professional Srvcs Medical and Dental	528100		1,500	1,500	1,500
Op Supplies Uniforms and Related Items	532400	817	1,000	1,050	1,000
Op Supplies Food and Clothing	532500		1,600	2,000	1,600
Op Supplies Miscellaneous	532900	6,372	5,000	6,000	5,000
Capital Outlay - Culture and Recreation	5855				
Administration - Parks and Recreation	7001				
Building and System	565200		1,000,000	400,000	1,000,000
Maintenance - Parks and Recreation	7003				
Acquisition of Equipment	565000	170,617		26,713	
Bayou Blue Park	7006				
Infrastructure - other than buildings	563000	34,950			
Building and System	565200	19,857		315,000	
Margouin City Park	7008				
Building and System	565200			16,800	
Bellevue District Park	7010				
Acquisition of Equipment	565000	106,057		35,000	
Building and System	565200			125,000	
Parks	7010				
Building and System	565200			21,483	
Bayou Pigeon Park	7026				
Infrastructure - other than buildings	563000	32,950			
Building and System	565200	45,799			
Transfers	63				
Transfers Out	7805				
Transfer Capital Outlay- St Gabriel Recreational	580346			500,000	500,000
Transfers to the 2021 Revenue Bonds Parks and Recre	580235	400,000	466,708	466,708	567,835
Total Expenditures		<u>2,852,414</u>	<u>3,719,190</u>	<u>4,229,592</u>	<u>4,505,683</u>
Total Revenues VS Expenditures		966,165	(107,090)	(282,550)	(666,478)
Beginning Fund Balance		<u>5,689,653</u>	<u>6,239,401</u>	<u>6,655,818</u>	<u>6,373,268</u>
Ending Fund Balance		<u><u>6,655,818</u></u>	<u><u>6,132,311</u></u>	<u><u>6,373,268</u></u>	<u><u>5,706,789</u></u>



**Iberville Parish Government**

Plaquemine, Louisiana

**Opioid Abatement - 116**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
<hr/>					
Revenues					
Use of Money and Property	16				
Opiod Abatement	6040				
Interest Earnings	461000			\$ 337	\$ 101
Miscellaneous Revenues	17				
Opiod Abatement	6040				
Judgements/Settlements	471000	267,228	200,000	200,000	200,000
Total Revenues		<u>267,228</u>	<u>200,000</u>	<u>200,337</u>	<u>200,101</u>
Expenditures					
Transfers	63				
Opiod Abatement	6040				
Transfers to the Presidents Council on Drug Abuse	580119	75,000	75,000	75,000	150,000
Total Expenditures		<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>150,000</u>
Total Revenues VS Expenditures		192,228	125,000	125,000	50,101
Beginning Fund Balance		<u>299,070</u>	<u>474,070</u>	<u>491,298</u>	<u>616,298</u>
Ending Fund Balance		<u><u>491,298</u></u>	<u><u>599,070</u></u>	<u><u>616,298</u></u>	<u><u>666,399</u></u>

**Iberville Parish Government**

Plaquemine, Louisiana

**Criminal Court - 117**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
<b>Revenues</b>					
Fines - General Government	1551				
Criminal Court	4105				
Court Costs, Fees, Charges	441010	\$ 46,162	\$ 125,000	\$ 50,000	\$ 50,000
Fines and Forfeitures	450000	71,390	55,000	35,000	35,000
Miscellaneous Revenues	17				
Criminal Court Fund	4180				
Refunds of Expenditures	492000			116,880	89,674
Transfers In	18				
Criminal Court Fund	4180				
Transfers from the General Fund	485001	60,000	-	125,000	125,000
Total Revenues		<u>177,552</u>	<u>180,000</u>	<u>326,880</u>	<u>299,674</u>
<b>Expenditures</b>					
General Government	51				
Criminal Court Fund	4180				
Regular Salaries and Wages Regular	512100	57,370	69,992	93,314	75,712
Emp Benefits FICA or Supplemental Retirement	515100	891	1,015	1,373	1,098
Deferred Compensation	515150	93		75	
Emp Benefits Retirement Contributions	515200	6,597	8,049	10,264	8,328
Emp Benefits - health Insurance	515300	7,739	7,200	11,570	8,866
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310			38	
Emp Benefits Worker's Comp	515400	349	420	143	114
Unemployment Insurance	515550	58	70	103	35
Subscriptions - Information Technology	521300				
Miscellaneous	519900		50	50	
Telephone	524200	1,754	2,000	2,000	2,000
Maint Svcs (Contractual) Office machines	527700	3,425	10,000	10,000	10,000
Professional Services	528000	26,351	30,000	30,000	30,000
Personnel Services	528050				
Professional Services Law Clerks	528430			110,000	110,000
Professional Svcs Accounting, Auditing, Bookkeepi	528500	228	350	350	350
Office Supplies	531000	10,495	11,500	5,000	5,000
Juror and Witness Fees	4193				
Regular Salaries and Wages Regular	512100	3,775	3,840	3,482	3,840
Emp Benefits FICA or Supplemental Retirement	515100	289	294	267	294
Emp Benefits Worker's Comp	515400	23	23	5	6
Publication-of Legal-Notices	521100	18,867	12,000	18,000	18,000
Travel Transportation, Mileage	541100	245	500	500	500
Travel Meals	541300	62			

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**Criminal Court - 117**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Juror and Witness Fees	543000	<u>28,530</u>	<u>30,000</u>	<u>35,000</u>	<u>30,000</u>
Total Expenditures		<u>167,138</u>	<u>187,303</u>	<u>331,534</u>	<u>304,143</u>
Total Revenues VS Expenditures		10,414	(7,303)	(4,654)	(4,469)
Beginning Fund Balance		<u>3,452</u>	<u>11,222</u>	<u>13,866</u>	<u>9,212</u>
Ending Fund Balance		<u>13,866</u>	<u>3,919</u>	<u>9,212</u>	<u>4,743</u>

**Iberville Parish Government**

Plaquemine, Louisiana

**Tourism - 118**

2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Sales Taxes	1102				
Tourism	7250				
Hotel Motel Sales and Use Tax	412100	\$ 57,963	\$ 62,500	\$ 43,500	\$ 43,500
IGR - Operating - Culture, Recreation, Tourism	1355				
Tourism	7250				
State Grants-Public Works	433033	116,858			
State Grants- Culture, Recreation & Tourism	433035		116,858	116,858	116,858
Plaquemin Locks	7254				
State Grants-Culture, Recreation & Tourism	433035			35,000	70,000
Cooperative Marketing Program	7252				
State Grants- Culture, Recreation & Tourism	433035	5,000	10,000	7,900	10,000
Welcome Center - North Iberville	7255				
State Grants- Culture, Recreation & Tourism	433035		3,500	3,500	-
Transfers In	18				
Tourism	7250				
Transfers from the General Fund	485001	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>350,000</u>
Total Revenues		<u>479,821</u>	<u>492,858</u>	<u>506,758</u>	<u>590,358</u>
Expenditures					
Culture and Recreation	55				
Tourism	7250				
Regular Salaries and Wages Regular	512100	37,688	35,360	36,550	36,666
Regular Salaries and Wages Overtime	512200				
Emp Benefits FICA or Supplemental Retirement	515100	516	513	510	532
Deferred Compensation	515150	1,300		800	
Emp Benefits Retirement Contributions	515200	4,334	4,066	4,036	4,033
Emp Benefits - health Insurance	515300	7,219	7,200	7,047	8,866
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	226	212	55	55
Unemployment Insurance	515550	56	57	63	35
Publication-of Legal-Notices	521100		100	100	100
Subscriptions - Information Technology	521300				1,000
Membership Dues	521400	500	1,000	1,500	1,500
Advertising	521500	63,810	75,000	87,000	87,000
Printing, Duplicating, Typing and Binding	522000		2,000	2,000	2,000
Postage and Box Rent	524100		100	100	100
Telephone	524200	4,634	6,000	6,000	6,000
Monitoring Services	524500	164	250	250	250
Rentals Buildings	525100	9,575	10,000	3,000	3,000

**Iberville Parish Government**

Plaquemine, Louisiana

**Tourism - 118**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Rentals Equipment	525200		4,000	4,000	
Maint Srvcs (Contractual) Office machines	527700	376	15,000	15,000	15,000
Professional Services	528000	1,984	2,000	2,000	2,000
Personnel Services	528050				1,000
Professional Srvcs Accounting, Auditing, Bookkeepi	528500	525	550	650	650
Miscellaneous Contractual Service	528900	96,519	92,694	95,466	98,322
Insurance Auto Coverage	529300	2,697	2,800	2,751	2,900
Insurance Employee Liability Insurance	529400	2,755	3,800	2,865	3,800
Office Supplies	531000	224	1,200	4,625	4,625
Op Supplies Food and Clothing	532500	1,005	1,500	1,500	1,500
Op Supplies Vehicle and Equipment	532700	819	850	850	850
Op Supplies - Fuel	532750	492	500	500	500
Travel Transportation, Mileage	541100	184	1,200	1,200	1,200
Travel Convention, Seminar Registration	541400	1,972	3,500	3,500	3,500
Community Events	541800	2,296	8,500	2,000	2,000
Plaquemine Locks	7254				
Regular Salaries and Wages Regular	512100		39,562	15,419	41,144
Emp Benefits FICA or Supplemental Retirement	515100		574	237	597
Deferred Compensation	515150		1,300	500	1,300
Emp Benefits Retirement Contributions	515200		4,550	1,673	4,526
Emp Benefits - health Insurance	515300		7,200	3,155	8,866
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310		90	30	90
Emp Benefits Worker's Comp	515400		237	24	62
Unemployment Insurance	515550		57	35	35
Subscriptions - Information Technology	521300				500
Advertising	521500			6,500	10,000
Maintenance Miscellaneous	526900			35,000	70,000
Maint Srvcs (Contractual) Office machines	527700		1,200	1,200	1,200
Personnel Services	528050				500
Miscellaneous Contractual Service	528900			124	
Office Supplies	531000		500	5,000	2,500
Op Supplies - Janitorial	532420		100	900	-
Op Supplies Food and Clothing	532500		250	2,000	2,000
Travel Transportation, Mileage	541100			100	100
Travel Convention, Seminar Registration	541400			250	250
Welcome Center - North Iberville	7255				
Regular Salaries and Wages Regular	512100	107,970	88,395	100,575	125,357
Regular Salaries and Wages Overtime	512200	599		330	
Emp Benefits FICA or Supplemental Retirement	515100	4,149	3,990	4,848	6,639
Deferred Compensation	515150	688			

**Iberville Parish Government**

Plaquemine, Louisiana

**Tourism - 118**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Emp Benefits Retirement Contributions	515200	5,859	5,143	5,079	5,234
Emp Benefits - health Insurance	515300	1,219		466	466
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	98	90	90	90
Emp Benefits Worker's Comp	515400	2,779	530	152	188
Unemployment Insurance	515550	213	171	305	177
Subscriptions - Information Technology	521300				1,500
Postage and Box Rent	524100	324	500	500	500
Telephone	524200	8,300	9,000	9,000	9,000
Rentals Equipment	525200	8,975			
Maint Srvcs (Contractual) Office machines	527700	1,037	1,200	1,200	1,200
Professional Services	528000	3,666	2,000	4,000	2,000
Personnel Services	528050				1,500
Miscellaneous Contractual Service	528900	550		620	
Office Supplies	531000	1,505	8,250	4,625	4,625
Op Supplies - Janitorial	532420	2,777	500	4,000	4,000
Op Supplies - Promotional	532430		500	500	500
Op Supplies Food and Clothing	532500	4,542	6,500	6,500	6,500
Materials Miscellaneous	533900	1,242	2,500	2,500	2,500
Travel Transportation, Mileage	541100		200	200	200
Travel Convention, Seminar Registration	541400		1,000	1,000	1,000
Community Events	541800	344	15,000	15,780	15,000
Capital Outlay - Culture and Recreation	5855				
Tourism	7250				
Acquisition of Equipment	565000			35,000	41,000
Welcome Center - North Iberville	7255				
Acquisition of Equipment	565000				
Building and System	565200	78,858	-	117,111	-
Total Expenditures		<u>477,654</u>	<u>481,131</u>	<u>672,536</u>	<u>661,920</u>
Total Revenues VS Expenditures		2,167	11,727	(165,778)	(71,562)
Beginnind Fund Balance		<u>497,407</u>	<u>522,991</u>	<u>499,574</u>	<u>333,796</u>
Ending Fund Balance		<u>499,574</u>	<u>534,718</u>	<u>333,796</u>	<u>262,234</u>

**Iberville Parish Government**

Plaquemine, Louisiana

**Behavioral Health - 119**

2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
IGR Operating - Public Health	1354				
Substance Abuse Prevention	6033				
Federal Grants	431000	\$ 29,850	\$ 30,000	\$ 30,000	\$ 30,000
FEES - Health & Human Services	1454				
Substance Abuse Treatment	6035				
Health and Welfare	444000	100		135	
Fines Health & Human Services	1554				
Substance Abuse - Drug Court	6037				
Court Costs, Fees, Charges	441010	1,375	2,000	2,000	
Court Fines	451000	24,000	24,000	24,000	24,000
Transfers In	18				
Substance Abuse Treatment	6035				
Transfers from the General Fund	485001	163,000	280,000	280,000	280,000
Transfer from Opiod Abatement FUnd	485116	75,000	75,000	75,000	150,000
Total Revenues		<u>293,325</u>	<u>411,000</u>	<u>411,135</u>	<u>484,000</u>
Expenditures					
Health and Welfare	54				
Substance Abuse Prevention	6033				
Professional Services	528000	29,850	30,000	30,000	30,000
Behaviorial Health	6034				
Regular Salaries and Wages Regular	512100		77,542	26,842	80,644
Emp Benefits FICA or Supplemental Retirement	515100		1,124	389	
Emp Benefits Retirement Contributions	515200		8,917	2,953	1,169
Emp Benefits - health Insurance	515300		7,200	2,555	8,866
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310		90	30	30
Emp Benefits Worker's Comp	515400		465	40	121
Unemployment Insurance	515550		57	35	35
Subscriptions - Information Technology	521300				5,000
Professional Services	528000			57,500	25,000
Personnel Services	528050				5,000
Substance Abuse Treatment	6035				
Regular Salaries and Wages Regular	512100	127,901	138,603	136,964	145,120
Regular Salaries and Wages Overtime	512200	117			
Emp Benefits FICA or Supplemental Retirement	515100	4,911	5,368	5,225	5,657
Deferred Compensation	515150			1,300	1,300
Emp Benefits Retirement Contributions	515200	8,577	9,711	9,005	9,661
Emp Benefits - health Insurance	515300	13,014	12,960	13,707	16,424
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	252	252	252	252

**Iberville Parish Government**

Plaquemine, Louisiana

**Behavioral Health - 119**

2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Emp Benefits Worker's Comp	515400	768	832	270	218
Unemployment Insurance	515550	158	160	174	99
Subscriptions - Information Technology	521300				5,000
Utilities	523000	2,595	4,500	8,880	8,000
Postage and Box Rent	524100		400	400	400
Telephone	524200	994	1,000	1,500	1,500
Maint Srvc (Contractual) Office machines	527700	1,202	3,500	3,500	3,500
Professional Services	528000	26,969	58,200	58,200	58,200
Personnel Services	528050				5,000
Legal - Filing Fees	528410	600	600	600	600
Professional Srvc Accounting, Auditing, Bookkeepi	528500	243	300	397	400
Miscellaneous Contractual Service	528900	367		372	
Insurance and Surety Bonds	529000	4,823	6,800	5,400	7,100
Office Supplies	531000	3,378	5,000	6,000	5,000
Op Supplies Medical, Drugs	532200			1,000	1,000
Op Supplies - Janitorial	532420		100	100	100
Op Supplies Food and Clothing	532500	1,696	4,500	4,500	4,500
Travel Transportation, Mileage	541100		600	600	600
Travel Convention, Seminar Registration	541400		1,500	1,500	1,500
Community Events	541800			1,000	1,000
Substance Abuse - Drug Court	6037				
Regular Salaries and Wages Regular	512100	9,948	10,596	10,414	11,128
Regular Salaries and Wages Overtime	512200	13			
Emp Benefits FICA or Supplemental Retirement	515100	484	527	509	556
Emp Benefits Retirement Contributions	515200	463	9,711	472	524
Emp Benefits - health Insurance	515300	1,444	1,440	1,533	1,773
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	18	18	18	18
Emp Benefits Worker's Comp	515400	60	64	16	17
Unemployment Insurance	515550	11	11	12	7
Subscriptions - Information Technology	521300				1,000
Professional Services	528000	1,077	1,000	1,000	1,000
Personnel Services	528050				1,000
Miscellaneous Contractual Service	528900	183		248	
Capital Outlay - Health and Welfare	5854				
Substance Abuse Treatment	6035				
Acquisition of Equipment	565000	8,575	-	-	28,000
Total Expenditures		<u>250,692</u>	<u>403,648</u>	<u>395,412</u>	<u>483,019</u>
Total Revenues VS Expenditures		42,633	7,352	15,723	981
Beginning Fund Balance		<u>120,496</u>	<u>122,834</u>	<u>163,129</u>	<u>178,852</u>
Ending Fund Balance		<u>163,129</u>	<u>130,186</u>	<u>178,852</u>	<u>179,833</u>



**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Fire District #1 (East Side) - 120**  
2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Property Taxes	1101				
Fire Protection	5200				
Ad Valorem Taxes	411000	\$ 332,854	\$ 325,000	\$ 363,975	\$ 363,975
Sales Taxes	1102				
Fire Protection	5200				
General Sales and Use	412000	266,254	250,000	241,061	241,061
IGR - Capital Outlay - Public Safety	1302				
Fire Protection	5200				
Local Grants	434500	7,500		10,000	-
IGR Operating Public Safety	1352				
Fire Protection	5200				
State Shared Revenue	433350	10,074	9,000	9,000	9,000
Insurance Tax	433540	29,306	29,450	30,463	29,450
FEES - Public Safety	1452				
Fire Protection	5200				
FEES FOR SERVICES - OTHER CUSTOMERS	444088	2,500	2,500	2,500	-
Use of Money and Property	16				
Fire Protection	5200				
Interest Earnings	461000	54,632	16,500	34,320	10,296
Sale of Fixed Assets	24				
Fire Protection	5200				
Proceeds from Sale of Assets	491200	-	-	8,740	-
Total Revenues		<u>703,119</u>	<u>632,450</u>	<u>700,059</u>	<u>653,782</u>
Expenditures					
Public Safety	52				
Fire Protection	5200				
Regular Salaries and Wages Regular	512100	118,679	117,861	189,947	122,350
Emp Benefits FICA or Supplemental Retirement	515100	3,685	5,132	8,422	5,253
Deferred Compensation	515150	1,133		3,640	3,506
Emp Benefits Retirement Contributions	515200	7,113	7,205	7,006	7,286
Emp Benefits - health Insurance	515300	7,219	7,200	7,666	8,866
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	10,569	17,304	8,714	3,000
Unemployment Insurance	515550	338	456	630	390
Publication-of Legal-Notices	521100	434	150	150	150
Subscriptions - Information Technology	521300	10,773	9,500	10,000	10,000
Membership Dues	521400	490	700	700	700
Communications	524000	3,000	4,000	4,000	400

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Fire District #1 (East Side) - 120**  
2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Postage and Box Rent	524100	1,489	100	100	100
Telephone	524200	4,384	4,500	4,500	4,500
Radio and Television Services	524400				5,000
Monitoring Services	524500	2,037	2,000	2,000	2,000
Maintenance Autos, Trucks, Machinery and Equipment	526400	79,407	60,000	100,000	-
Maint Srvc (Contractual) Office machines	527700	620	1,000	1,008	1,000
Professional Services	528000	5,306	2,500	5,546	2,500
Personnel Services	528050				10,000
Professional Srvc Accounting, Auditing, Bookkeepi	528500	809	850	952	952
Miscellaneous Contractual Service	528900	917		1,365	
Insurance and Surety Bonds	529000	5,735	8,000	6,366	8,500
Insurance Auto Coverage	529300	22,302	24,000	22,167	24,000
Insurance Employee Liability Insurance	529400	4,052	5,600	4,214	6,000
Op Supplies Operating Supplies	532000	4,004	4,000	4,000	4,000
Op Supplies Medical, Drugs	532200	4,497	10,000	10,000	9,000
Op Supplies Food and Clothing	532500	3,898	10,000	15,000	10,000
Op Supplies Vehicle and Equipment	532700	29,667	45,000	45,000	105,000
Op Supplies - Fuel	532750	10,725	17,000	17,000	17,000
Small Tools and Equipment	534000	4,464	1,500	1,500	1,500
Travel Transportation, Mileage	541100			507	507
Travel Convention, Seminar Registration	541400	2,655	3,000	3,000	3,000
Training, Staff Development	541405				3,000
Grants	576000		200	200	
East Iberville FD-Main (2075 Hwy 30, St. Gabriel)	5260				
Utilities	523000	7,930	8,000	8,000	8,000
Utilities Gas	523200	215	200	1,000	1,000
Utilities Water	523300	401	400	400	400
Utilities Sewer	523400	167	250	250	250
Telephone	524200	12,585	12,000	12,000	12,000
Maintenance Grounds	526100	8,267	7,500	10,600	10,000
Maintenance Buildings	526200	24,404	8,000	15,000	8,000
Maint Srvc (Contractual) Pest Control	527400	550	1,300	1,300	1,300
Professional Services	528000	356	6,000	6,000	10,400
Op Supplies Operating Supplies	532000	2,172	1,000	1,000	-
East Iberville FD-#2 (4401 Hwy. 75, St. Gabriel)	5261				
Utilities	523000	1,537	1,500	1,500	1,500
Utilities Water	523300	386	400	400	400
Telephone	524200	2,429	2,500	2,500	2,500
Maintenance Grounds	526100	2,400	2,500	2,500	2,760
Maintenance Buildings	526200	1,591	2,500	3,500	3,500

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Fire District #1 (East Side) - 120**  
2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Maint Srvc (Contractual) Pest Control	527400			500	500
Professional Services	528000			500	500
Op Supplies Operating Supplies	532000	134	2,500	2,500	-
East Iberville FD-#3 (1505 Hwy 75, St. Gabriel)	5262				
Utilities	523000	2,138	3,000	3,000	3,000
Utilities Water	523300	378	400	400	400
Telephone	524200	2,429	2,500	2,500	2,500
Maintenance Grounds	526100	3,600	3,700	3,750	4,140
Maintenance Buildings	526200	4,264	8,500	15,000	8,500
Maint Srvc (Contractual) Pest Control	527400	125		500	500
Professional Services	528000			1,125	1,500
Capital Outlay - Public Safety	5852				
Fire Protection	5200				
Acquisition of Equipment	565000	55,570	40,000	560,000	30,000
Debt Service Principal	59				
Fire Protection	5200				
Long-Term Debt Redeemed	551000	47,037	48,897	48,896	50,829
Debt Service Interest	60				
Fire Protection	5200				
Interest on Long-Term Debt	552000	9,232	7,375	7,373	5,441
Total Expenditures		<u>540,785</u>	<u>539,770</u>	<u>1,197,384</u>	<u>549,370</u>
Total Revenues VS Expenditures		162,334	92,680	(497,325)	104,412
Beginning Fund		<u>1,245,077</u>	<u>1,366,051</u>	<u>1,407,411</u>	<u>910,086</u>
Ending Fund		<u>1,407,411</u>	<u>1,458,731</u>	<u>910,086</u>	<u>1,014,498</u>

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**White Castle Fire Department - 121**  
2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Sales Taxes	1102				
Fire Protection	5200				
General Sales and Use	412000	\$ 266,254	\$ 250,000	\$ 241,061	\$ 241,061
IGR Operating Public Safety	1352				
Fire Protection	5200				
State Grants	433300	25,000			
Insurance Tax	433540	25,674	25,250	26,682	25,250
Use of Money and Property	16				
Fire Protection	5200				
Interest Earnings	461000	5,398	1,500	3,300	990
Sale of Fixed Assets	24				
Fire Protection	5200				
Proceeds from Sale of Assets	491200	16	-	1,063	-
Total Revenues		<u>322,342</u>	<u>276,750</u>	<u>272,106</u>	<u>267,301</u>
Expenditures					
Public Safety	52				
Fire Protection	5200				
Regular Salaries and Wages Regular	512100	39,350	49,949	38,774	36,484
Emp Benefits FICA or Supplemental Retirement	515100	2,928	2,251	1,962	1,396
Deferred Compensation	515150	92		224	110
Emp Benefits Worker's Comp	515400	9,147	14,219	1,770	1,676
Unemployment Insurance	515550	170	256	213	142
Publication-of Legal-Notices	521100		120	120	120
Subscriptions - Information Technology	521300	9,189	9,500	9,500	10,000
Membership Dues	521400	2,231	2,800	2,800	6,000
Communications	524000	3,000	4,000	17,500	4,000
Postage and Box Rent	524100		100	100	100
Telephone	524200	4,008	5,000	5,000	5,000
Radio and Television Services	524400			3,000	10,000
Monitoring Services	524500	1,176	1,000	1,000	1,000
Maintenance Autos, Trucks, Machinery and Equipment	526400	36,792	30,000	30,000	-
Maint Srvcs (Contractual) Office machines	527700	1,017	2,000	2,000	2,000
Professional Services	528000	3,554	2,500	1,000	1,000
Personnel Services	528050				5,000
Professional Srvcs Accounting, Auditing, Bookkeepi	528500	349	800	436	500
Miscellaneous Contractual Service	528900	642		310	
Insurance and Surety Bonds	529000	3,015	4,300	3,346	4,400
Insurance Auto Coverage	529300	20,323	21,000	16,506	21,000

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**White Castle Fire Department - 121**  
**2026 Budget**

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Insurance Employee Liability Insurance	529400	3,377	4,700	3,512	4,700
Op Supplies Operating Supplies	532000	10,600	5,000	5,000	6,000
Op Supplies Medical, Drugs	532200	2,794	6,000	6,000	6,000
Op Supplies Food and Clothing	532500	10,609	12,000	7,000	7,000
Op Supplies Vehicle and Equipment	532700	13,062	15,000	20,000	45,000
Op Supplies - Fuel	532750	4,927	5,000	5,000	5,000
Small Tools and Equipment	534000	1,604	2,200	8,000	2,200
Travel Convention, Seminar Registration	541400		2,000	2,000	2,000
Training, Staff Development	541405	20	6,000	1,000	1,000
White Castle FD-#3 (57660 Hwy 404, White Castle)	5270				
Utilities Electrical Light and Power	523100	5,604	6,000	6,000	6,000
Telephone	524200	3,444	4,000	4,000	4,000
Maintenance Grounds	526100	3,482	5,000	5,000	5,000
Maintenance Buildings	526200	4,288	10,000	10,000	7,000
Maint Srvcs (Contractual) Pest Control	527400	525	1,500	1,500	1,500
Professional Services	528000		4,000	4,000	10,000
Op Supplies Operating Supplies	532000	1,470	1,500	1,500	15,000
Op Supplies Maintenance of Buildings and Grounds	532600	3,240	12,000	7,000	7,000
White Castle FD - Training Center (36795 Fifty Foot, WC)	5271				
Utilities Electrical Light and Power	523100	2,439	3,000	3,000	3,000
Maintenance Grounds	526100	23,979	10,000	10,000	10,000
Maintenance Buildings	526200	20,910	5,000	5,000	7,000
Maint Srvcs (Contractual) Pest Control	527400		700	700	700
Professional Services	528000			1,175	1,500
Op Supplies Maintenance of Buildings and Grounds	532600	755	2,000	2,000	200
White Castle FD - Main (32535 Bowie St., WC)	5272				
Telephone	524200			1,800	1,800
Radio and Television Services	524400		800	800	-
Capital Outlay - Public Safety	5852				
Fire Protection	5200				
Acquisition of Equipment	565000	30,730	20,000	47,000	40,000
Total Expenditures		<u>284,843</u>	<u>293,195</u>	<u>303,548</u>	<u>308,528</u>
Total Revenues VS Expenditures		37,499	(16,445)	(31,442)	(41,227)
Beginning Fund Balance		<u>241,827</u>	<u>202,705</u>	<u>279,326</u>	<u>186,260</u>
Ending Fund Balance		<u>279,326</u>	<u>186,260</u>	<u>247,884</u>	<u>145,033</u>

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Bayou Sorrel/Pigeon Consolidated Fire Dept - 122**  
**2026 Budget**

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Sales Taxes	1102				
Fire Protection	5200				
General Sales and Use	412000	\$ 532,507	\$ 500,000	\$ 482,122	\$ 482,122
IGR Capital Outlay Public	1302				
EMPG/SHSP	5507				
Federal Grant	431000	-	-	83,352	-
IGR Operating Public Safety	1352				
Fire Protection	5200				
Insurance Tax	433540	13,888	13,888	14,395	13,888
Use of Money and Property	16				
Fire Protection	5200				
Interest Earnings	461000	83,465	24,000	50,313	15,094
Sale of Fixed Assets	24				
Fire Protection	5200				
Proceeds from Sale of Assets	491200	2,155	-	-	-
Total Revenues		<u>632,015</u>	<u>537,888</u>	<u>630,182</u>	<u>511,104</u>
Expenditures					
Public Safety	52				
Fire Protection	5200				
Regular Salaries and Wages Regular	512100	20,392	33,177	104,164	44,098
Emp Benefits FICA or Supplemental Retirement	515100	1,274	709	7,488	3,374
Deferred Compensation	515150	215		627	795
Emp Benefits Worker's Comp	515400	4,569	2,538	5,263	2,280
Unemployment Insurance	515550	104	228	347	248
Publication-of Legal-Notices	521100		200	200	200
Subscriptions - Information Technology	521300	9,097	9,500	9,500	10,000
Membership Dues	521400	164	2,800	2,800	3,000
Communications	524000	6,428	8,000	8,000	8,000
Postage and Box Rent	524100		50	50	50
Telephone	524200	863	750	2,000	2,000
Radio and Television Services	524400	-	-	200	2,000
Monitoring Services	524500	1,269	1,200	1,200	1,200
Maintenance Buildings	526200	429	-	-	-
Maintenance Autos, Trucks, Machinery and Equipment	526400	57,458	40,500	40,500	-
Professional Services	528000	1,302		4,000	4,000
Professional Svcs Accounting, Auditing, Bookkeepi	528500	742	800	856	856
Personnel Services	528050				5,000
Miscellaneous Contractual Service	528900			869	

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Bayou Sorrel/Pigeon Consolidated Fire Dept - 122**  
**2026 Budget**

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Insurance and Surety Bonds	529000	16,908	23,500	18,768	25,000
Insurance Auto Coverage	529300	46,325	48,000	55,530	60,000
Insurance Employee Liability Insurance	529400	10,217	14,200	10,625	14,200
Op Supplies Operating Supplies	532000	13,040	15,000	14,500	15,000
Op Supplies Medical, Drugs	532200	10,352	8,000	8,000	10,000
Op Supplies Food and Clothing	532500	4,351	10,000	10,000	10,000
Op Supplies Vehicle and Equipment	532700	8,597	15,000	30,000	60,000
Op Supplies - Fuel	532750	7,352	6,000	15,000	15,000
Small Tools and Equipment	534000	12,280	15,000	10,000	10,000
Travel Convention, Seminar Registration	541400	970	2,000	3,000	3,000
Training, Staff Development	541405	-	-	-	3,000
Bayou Pigeon FD -#2 (39125 Bayou Pigeon Rd, Plaquemine)	5250				
Utilities Electrical Light and Power	523100	1,002	2,000	2,000	2,000
Utilities Water	523300	231	250	250	250
Telephone	524200	1,134	1,200	1,200	1,200
Maintenance Grounds	526100	2,907	2,800	2,800	2,800
Maintenance Buildings	526200	1,042	2,000	2,000	2,000
Maint Srvcs (Contractual) Pest Control	527400	550	700	700	700
Professional Services	528000		1,500	2,250	3,250
BP/BS Consolidated FD-Main (35575 Hwy 75 Plaquemine)	5251				
Utilities Electrical Light and Power	523100	5,170	5,500	5,500	5,500
Utilities Gas	523200	1,837	2,000	3,000	3,000
Utilities Water	523300	448	500	500	500
Telephone	524200	4,051	4,000	4,000	4,000
Maintenance Grounds	526100	7,405	8,000	8,000	8,000
Maintenance Buildings	526200	8,434	6,000	10,000	8,000
Maint Srvcs (Contractual) Pest Control	527400	1,275	1,550	1,550	1,550
Maint Srvcs (Contractual) Office machines	527700			387	387
Professional Services	528000		1,900	6,300	6,300
Op Supplies Operating Supplies	532000	868	1,000	1,000	-
Op Supplies Maintenance of Buildings and Grounds	532600	1,717	2,000	2,000	-
Bayou Sorrel FD-#2 (33275 Hwy 75, Plaquemine)	5252				
Utilities Electrical Light and Power	523100	3,590	4,200	4,200	4,200
Utilities Gas	523200	754	750	750	750
Utilities Water	523300	291	300	300	300
Telephone	524200	3,578	3,500	3,500	3,500
Maintenance Grounds	526100	2,785	2,750	4,000	2,750
Maintenance Buildings	526200	6,882	6,000	6,000	6,000
Maint Srvcs (Contractual) Pest Control	527400	550	700	700	700
Professional Services	528000		3,500	3,500	3,900

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Bayou Sorrel/Pigeon Consolidated Fire Dept - 122**  
**2026 Budget**

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Op Supplies Operating Supplies	532000	246			-
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	1,625	2,000	2,000	2,000
Utilities Water	523300	447	450	450	450
Telephone	524200	2,280	2,300	2,300	2,300
Maintenance Grounds	526100	2,730	2,750	2,750	2,750
Maintenance Buildings	526200	327	4,000	4,000	4,000
Maint Srvcs (Contractual) Pest Control	527400	450	700	700	700
Professional Services	528000		1,500	1,500	1,500
Capital Outlay - Public Safety	5852				
Fire Protection	5200				
Acquisition of Equipment	565000	100,505	1,059,000	925,000	150,000
Debt Service Principal	59				
Fire Protection	5200				
Long-Term Debt Redeemed	551000	95,000	95,000	95,000	100,000
Debt Service Interest	60				
Fire Protection	5200				
Interest on Long-Term Debt	552000	34,589	31,406	31,406	28,140
Total Expenditures		<u>529,396</u>	<u>1,522,858</u>	<u>1,506,980</u>	<u>675,678</u>
Total Revenues VS Expenditures		102,619	(984,970)	(876,798)	(164,574)
Beginning Fund Balance		<u>1,727,736</u>	<u>1,769,020</u>	<u>1,830,355</u>	<u>953,557</u>
Ending Fund Balance		<u>1,830,355</u>	<u>784,050</u>	<u>953,557</u>	<u>788,983</u>



**Iberville Parish Government**

Plaquemine, Louisiana

**Parish Transportation - 123**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Revenues					
IGR Operating - Public Works	1353				
Streets, Roadways, etc.	5700				
Parish Road Funds	433020	\$ 301,009	\$ 380,000	\$ 300,000	\$ 300,000
Use of Money and Property	16				
Streets, Roadways, etc.	5700				
Interest Earnings	461000	47,866	13,500	33,283	9,985
Miscellaneous Revenues	17				
Streets, Roadways, etc.	5700				
Refunds of Expenditures	492000	-	-	2,465	-
Total Revenues		<u>348,876</u>	<u>393,500</u>	<u>335,748</u>	<u>309,985</u>
Expenditures					
Public Works	53				
Streets, Roadways, etc.	5700				
Maintenance Roads and Streets	526800	18,688	100,000	100,000	20,000
Professional Services	528000	9,750			
Road Materials- Gravel, Sand, Dirt, Shell, Asphalt	533100	316,027	350,000	350,000	225,000
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	2,743	1,000	5,000	5,000
Capital Outlay - Public Works	5853				
Streets, Roadways, etc.	5700				
Infrastructure - other than buildings	563000	-	800,000	800,000	-
Total Expenditures		<u>347,208</u>	<u>1,306,500</u>	<u>1,310,500</u>	<u>305,500</u>
Total Revenues VS Expenditures		1,668	(913,000)	(974,752)	4,485
Beginning Fund Balance		<u>1,184,234</u>	<u>992,984</u>	<u>1,185,902</u>	<u>211,150</u>
Ending Fund Balance		<u>1,185,902</u>	<u>79,984</u>	<u>211,150</u>	<u>215,635</u>

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Public Building Maintenance - 126**  
2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Property Taxes	1101				
Public Building Maintenance	5620				
Ad Valorem Taxes	411000	\$3,481,816	\$3,454,000	\$3,705,000	\$3,705,000
FEES - Public Safety	1452				
Jail	5623				
Fees, Charges and Commissions for Services	440000	242	150	150	200
Use of Money and Property	16				
Public Building Maintenance	5620				
Interest Earnings	461000	232,022	78,000	172,490	51,747
Miscellaneous Revenues	17				
Financial Administration	4505				
Refunds of Expenditures	492000		650		
Public Building Maintenance	5620				
Gifts and Donations	473000	75			
Sale of Fixed Assets	24				
Public Building Maintenance	5620				
Proceeds from Sale of Assets	491200	40,800	-	149	-
Total Revenues		<u>3,754,955</u>	<u>3,532,800</u>	<u>3,877,789</u>	<u>3,756,947</u>
Expenditures					
General Government	51				
President, Chairman, etc.	4305				
Utilities	523000	4,126	3,900	3,900	
Maintenance Grounds	526100	3,698	3,500	3,500	
Maintenance Buildings	526200	15,155	10,000	10,000	
Maint Svcs (Contractual) Pest Control	527400	900	900	900	
Professional Services	528000		2,000		
Insurance and Surety Bonds	529000	2,059	2,900	2,300	
Op Supplies - Janitorial	532420	906	800	800	
Registrar of Voters	4405				
Utilities Electrical Light and Power	523100	197	200	200	200
Maintenance Buildings	526200	378	2,000	2,000	2,000
Insurance and Surety Bonds	529000	2,814	4,000	3,123	4,100
Courthouse	5622				
Regular Salaries and Wages Regular	512100	550,049	610,053	738,244	799,962
Regular Salaries and Wages Overtime	512200	45,882	25,000	25,000	25,000
Emp Benefits FICA or Supplemental Retirement	515100	17,368	22,102	22,898	26,417
Deferred Compensation	515150	4,430	4,946	5,818	4,989
Emp Benefits Retirement Contributions	515200	49,361	45,569	59,306	61,707

**Iberville Parish Government**  
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		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Emp Benefits - health Insurance	515300	50,536	50,400	73,963	88,658
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	630	630	860	900
Emp Benefits Worker's Comp	515400	50,495	56,082	20,459	22,217
Unemployment Insurance	515550	854	855	1,150	673
Subscriptions - Information Technology	521300				5,000
Utilities	523000	193,105	195,000	195,000	195,000
Telephone	524200	6,241	6,000	15,000	6,000
Monitoring Services	524500	2,057	2,000	2,000	2,000
Rentals Equipment	525200	13,680		5,000	5,000
Maintenance Grounds	526100	34,147	25,000	35,000	35,000
Maintenance Buildings	526200	230,672	200,000	230,000	200,000
Maint Srvc (Contractual) Pest Control	527400	2,975	3,000	5,165	5,165
Professional Services	528000	13,524	14,000	35,000	35,000
Personnel Services	528050				5,000
Professional Srvc Accounting, Auditing, Bookkeepi	528500	4,522	6,500	5,083	5,083
Miscellaneous Contractual Service	528900	2,201			
Insurance and Surety Bonds	529000	152,742	210,000	169,544	225,000
Insurance Auto Coverage	529300	33,368	35,000	25,503	26,000
Insurance Employee Liability Insurance	529400	23,154	32,000	24,080	32,200
Office Supplies	531000	24,453	4,500	6,000	4,500
Op Supplies - Janitorial	532420	23,458	20,000	20,000	20,000
Op Supplies Food and Clothing	532500	10,030	10,000	10,000	10,000
Op Supplies Vehicle and Equipment	532700	9,158	16,000	16,000	16,000
Op Supplies - Fuel	532750	24,073	25,000	25,000	25,000
Small Tools and Equipment	534000	6,711	5,000	15,000	15,000
Travel Convention, Seminar Registration	541400		100		
Fixed Asset and Record Storage Building	5634				
Utilities	523000	4,197	4,000	4,000	4,000
Maintenance Buildings	526200	4,344	1,500	5,000	4,000
Maint Srvc (Contractual) Pest Control	527400	1,875	1,800	1,800	1,800
Insurance and Surety Bonds	529000	3,618	5,000	4,016	5,400
Veterans Memorial	7440				
Utilities Electrical Light and Power	523100	3,241	7,500	7,500	7,500
Maintenance Grounds	526100	11,890	10,000	20,000	10,000
Public Safety	52				
Building Inspection	5410				
Utilities	523000	10,459	10,000	10,000	10,000
Maintenance Buildings	526200	7,683	5,000	5,000	5,000
Maint Srvc (Contractual) Pest Control	527400	1,200	1,200	1,200	1,200
Professional Services	528000		2,000	2,000	2,000

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Public Building Maintenance - 126**  
2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Op Supplies - Janitorial	532420	982	1,000	1,000	1,000
Office of Emergency Preparedness	5505				
Utilities	523000	16,914	17,000	17,000	17,000
Maintenance Grounds	526100	1,800	1,800	1,800	1,800
Maintenance Buildings	526200	18,459	10,000	20,000	20,000
Maint Srvc (Contractual) Pest Control	527400	965	1,000	1,000	1,000
Professional Services	528000		500	500	
Jail	5623				
Publication-of Legal-Notices	521100			118	
Utilities	523000	94,133	90,000	90,000	90,000
Utilities Gas	523200	14,088	15,000	15,000	15,000
Utilities Water	523300		1,000		
Maintenance Grounds	526100	3,540	500	500	500
Maintenance Buildings	526200	44,260	64,100	64,100	64,100
Maint Srvc (Contractual) Pest Control	527400	4,274	3,500	4,572	4,572
Professional Services	528000	8,926			
Insurance and Surety Bonds	529000	40,195	56,000	44,617	60,000
Insurance Auto Coverage	529300	185	200	185	
Op Supplies Jail Material and Supplies	531100	65,186	45,000	65,000	65,000
Substations	5624				
Utilities Electrical Light and Power	523100	17,938	19,000	19,000	19,000
Utilities Gas	523200	1,145	1,200	1,200	1,200
Utilities Water	523300	762	1,000	1,000	1,000
Utilities Sewer	523400	729	1,000	1,000	1,000
Maintenance Grounds	526100	12,548	12,500	12,500	12,500
Maintenance Buildings	526200	7,167	6,000	7,000	6,000
Maint Srvc (Contractual) Pest Control	527400	1,582	3,000	3,000	3,000
Insurance and Surety Bonds	529000	3,107	4,300	3,449	4,500
Insurance Auto Coverage	529300	312	360	311	360
Flood Equipment Storage Building	5627				
Maintenance Buildings	526200	125	2,500	2,500	2,500
Maint Srvc (Contractual) Pest Control	527400	550		1,100	1,100
Public Works	53				
Paved Streets	5705				
Maintenance Buildings	526200	40,840	20,000	40,000	40,000
Professional Services	528000		3,000		
Storm Drainage	5810				
Maint Srvc (Contractual) Pest Control	527400	100			
Health and Welfare	54				
IARC Building	5629				
Maintenance Grounds	526100	7,380	7,500	7,500	7,500

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Public Building Maintenance - 126**  
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		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Maintenance Buildings	526200	16,244	3,000	10,000	10,000
Maint Srvc (Contractual) Pest Control	527400	200	300	300	300
Insurance and Surety Bonds	529000	6,120	8,500	6,793	9,000
Health Unit	6015				
Regular Salaries and Wages Regular	512100	37,824	37,960	39,672	41,101
Regular Salaries and Wages Overtime	512200	1,999		2,708	
Emp Benefits FICA or Supplemental Retirement	515100	528	550	601	596
Deferred Compensation	515150			520	520
Emp Benefits Retirement Contributions	515200	4,580	4,365	4,787	4,521
Emp Benefits - health Insurance	515300	7,219	7,200	7,666	8,866
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	3,514	3,526	1,219	1,151
Unemployment Insurance	515550	56	57	64	35
Subscriptions - Information Technology	521300				1,000
Utilities	523000	10,714	18,000	25,000	25,000
Maintenance Grounds	526100	5,174	4,100	6,000	4,100
Maintenance Buildings	526200	25,741	6,000	40,000	20,000
Maint Srvc (Contractual) Pest Control	527400	2,040	2,200	2,200	2,200
Maint Srvc (Contractual) Janitorial	527500	34,620	34,620	34,620	34,620
Professional Services	528000	1,069	1,000	1,000	1,000
Personnel Services	528050				100
Miscellaneous Contractual Service	528900	183		124	
Insurance and Surety Bonds	529000	11,858	16,400	13,162	17,600
Op Supplies - Janitorial	532420	2,105	2,000	2,000	2,000
Op Supplies Food and Clothing	532500		500	500	500
Animal Control	6045				
Utilities	523000	13,563	15,000	15,500	15,000
Maintenance Grounds	526100	1,124	2,000	2,000	2,000
Maintenance Buildings	526200	5,732	10,000	10,000	10,000
Maint Srvc (Contractual) Pest Control	527400	2,762	2,300	2,300	2,300
Insurance and Surety Bonds	529000	12,059	16,600	13,385	17,900
Op Supplies - Janitorial	532420	3,849	4,500	2,567	4,500
Council on Aging	6115				
Regular Salaries and Wages Regular	512100	4,593	16,640	17,128	18,387
Emp Benefits FICA or Supplemental Retirement	515100	351	1,273	1,310	1,407
Emp Benefits Worker's Comp	515400	427	1,546	479	515
Unemployment Insurance	515550	34	57	68	35
Subscriptions - Information Technology	521300				1,000
Utilities	523000	13,073	15,000	15,000	15,000
Telephone	524200	2,387	3,500	3,500	3,500

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**Plaquemine, Louisiana**  
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		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Maintenance Grounds	526100	12,910	15,000	15,000	15,000
Maintenance Buildings	526200	31,501	20,000	31,500	30,000
Maint Srvcs (Contractual) Pest Control	527400	1,312	1,500	1,500	1,500
Personnel Services	528050				1,000
Professional Services	528000		2,000	2,000	2,000
Miscellaneous Contractual Service	528900			124	
Insurance and Surety Bonds	529000	25,725	35,500	28,555	38,000
Op Supplies - Janitorial	532420	7,925	5,000	8,000	8,000
Culture and Recreation	55				
Civic Center	5630				
Maintenance Buildings	526200	1,005	15,000	50,000	50,000
Maint Srvcs (Contractual) Pest Control	527400	220			
Insurance and Surety Bonds	529000	16,480	22,800	18,293	24,400
Multipurpose Center	7045				
Utilities	523000	23,754	24,000	24,000	24,000
Utilities Gas	523200	1,615	1,500	1,500	1,500
Utilities Water	523300	1,456	2,000	6,000	2,000
Rentals Equipment	525200			858	1,000
Maintenance Grounds	526100	9,733	6,000	10,000	6,000
Maintenance Buildings	526200	13,141	25,000	25,000	25,000
Maint Srvcs (Contractual) Pest Control	527400		2,500	2,500	2,500
Professional Services	528000		1,200	11,500	
Insurance and Surety Bonds	529000	16,480	22,800	18,293	24,400
Op Supplies - Janitorial	532420		2,000		
Rifle Range	7055				
Maintenance Grounds	526100	26,278	25,000	25,000	25,000
Maintenance Buildings	526200	5,473	5,000	8,000	5,000
Maint Srvcs (Contractual) Pest Control	527400	3,230	3,500	3,500	3,500
Professional Services	528000	74	3,000		
Op Supplies - Janitorial	532420	1,213	1,300	1,300	1,300
Small Tools and Equipment	534000	130	500		
Tourism	7250				
Utilities	523000		4,000		4,000
Maintenance Grounds	526100		3,500		3,500
Maintenance Buildings	526200		10,000		10,000
Maint Srvcs (Contractual) Pest Control	527400		900		900
Professional Services	528000		2,000		2,000
Insurance and Surety Bonds	529000		2,900		3,000
Op Supplies - Janitorial	532420		800		800
Welcome Center - North Iberville	7255				

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		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Regular Salaries and Wages Regular	512100	44,260	44,990	45,942	47,872
Regular Salaries and Wages Overtime	512200	382			
Emp Benefits FICA or Supplemental Retirement	515100	594	852	649	694
Emp Benefits Retirement Contributions	515200	5,134	5,173	5,187	5,266
Emp Benefits - health Insurance	515300	7,219	7,200	7,666	8,866
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	4,112	4,180	1,320	1,340
Unemployment Insurance	515550	56	60	84	57
Subscriptions - Information Technology	521300				1,000
Utilities	523000	7,389	7,500	8,300	8,300
Telephone	524200	314	500	500	500
Rentals Buildings	525100	709		528	
Maintenance Grounds	526100	4,714	5,000	9,000	9,000
Maintenance Buildings	526200	13,995	8,000	8,000	8,000
Maint Svcs (Contractual) Pest Control	527400	2,490	3,600	3,600	3,600
Professional Services	528000	994	2,000	2,000	2,000
Personnel Services	528050				1,000
Miscellaneous Contractual Service	528900	183			
Insurance and Surety Bonds	529000	10,451	14,500	11,600	15,500
Op Supplies - Janitorial	532420		2,000		
Op Supplies Food and Clothing	532500		1,750	1,750	1,750
Op Supplies - Fuel	532750		500		
Small Tools and Equipment	534000		300	300	300
North Iberville Community Center	7260				
Utilities	523000	14,961	15,000	15,000	15,000
Utilities Water	523300		1,080		
Telephone	524200		2,400		
Rentals Equipment	525200	340		500	500
Maintenance Grounds	526100	5,796	5,000	5,000	5,000
Maintenance Buildings	526200	13,405	8,000	20,000	15,000
Maint Svcs (Contractual) Pest Control	527400	950			
Professional Services	528000			2,010	
Insurance and Surety Bonds	529000	12,485	17,300	13,859	18,500
Insurance Auto Coverage	529300	1,232		1,228	
Op Supplies - Janitorial	532420	1,618	1,500		
Economic Development	56				
Agriculture Building	5631				
Regular Salaries and Wages Regular	512100	26,169	40,498	35,204	42,118
Emp Benefits FICA or Supplemental Retirement	515100	2,002	3,098	2,693	3,222
Emp Benefits Worker's Comp	515400	2,431	3,762	986	1,179

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Public Building Maintenance - 126**  
2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Unemployment Insurance	515550	107	114	132	71
Subscriptions - Information Technology	521300				1,000
Utilities	523000	10,112	8,000	10,000	10,000
Utilities Water	523300		2,000		
Maintenance Grounds	526100	4,775	5,000	5,000	5,000
Maintenance Buildings	526200	4,334	10,500	10,500	10,500
Maint Srvcs (Contractual) Pest Control	527400	1,200	1,200	1,200	1,200
Professional Services	528000	1,877	1,500	1,500	1,500
Personnel Services	528050				1,000
Miscellaneous Contractual Service	528900	367			
Insurance and Surety Bonds	529000	4,421	6,200	4,908	6,600
Op Supplies - Janitorial	532420	226	500	500	500
Capital Outlay - General Government	5851				
Courthouse	5622				
Acquisition of Equipment	565000	149,433	50,000	50,000	100,000
Building and System	565200	185,061	300,000	300,000	850,000
Capital Outlay - Public Safety	5852				
Jail	5623				
Acquisition of Equipment	565000	20,390			
Building and System	565200	22,000	550,000	277,197	732,600
Substations	5624				
Building and System	565200	8,900			
Capital Outlay - Public Works	5853				
Paved Streets	5705				
Acquisition of Equipment	565000	16,970	10,000	10,000	10,000
Building and System	565200			30,369	
Capital Outlay - Health and Welfare	5854				
IARC Building	5629				
Acquisition of Equipment	565000		10,000	10,000	10,000
Health Unit	6015				
Building and System	565200		10,000	47,114	10,000
Animal Control	6045				
Building and System	565200	6,948	5,000	5,000	5,000
Programs for the Elderly	6115				
Acquisition of Equipment	565000	15,389			
Building and System	565200	25,684	5,000	5,000	5,000
Capital Outlay - Culture and Recreation	5855				
Civic Center	5630				
Building and System	565200		25,000	25,000	25,000
Welcome Center - North Iberville	7255				



**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Building and System	565200			8,423	
Capital Outlay - Economic Development	5856				
Agriculture Building	5631				
Building and System	565200	-	115,000	-	115,000
Total Expenditures		<u>3,160,964</u>	<u>3,916,728</u>	<u>3,877,789</u>	<u>5,106,072</u>
Total Revenues VS Expenditures		593,991	(383,928)	-	(1,349,125)
Beginnig Fund Balance		<u>5,791,807</u>	<u>6,256,400</u>	<u>6,385,798</u>	<u>6,385,798</u>
Ending Fund Balance		<u>6,385,798</u>	<u>5,872,472</u>	<u>6,385,798</u>	<u>5,036,673</u>

**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Vehicle and Equipment Replacement Fund - 128**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		Actual	Original	Revised	Budget
Revenues					
Sales Taxes	1102				
Public Works	5600				
General Sales and Use	412000	\$ 450,000	\$ 450,000	\$ 450,000	\$ -
Transfer In	17				
Public Works	5600				
Transfers from the Capital Improvement Fund	485341				450,000
Sale of Fixed Assets	24				
Public Works	5600				
Proceeds from Sale of Assets	491200	-	-	65,000	-
Total Revenues		<u>450,000</u>	<u>450,000</u>	<u>515,000</u>	<u>450,000</u>
Expenditures					
Capital Outlay - Public Works	5853				
Public Works	5600				
Acquisition of Equipment	565000	<u>774,518</u>	<u>650,000</u>	<u>705,587</u>	<u>650,000</u>
Total Expenditures		<u>774,518</u>	<u>650,000</u>	<u>705,587</u>	<u>650,000</u>
Total Revenues VS Expenditures		(324,518)	(200,000)	(190,587)	(200,000)
Beginning Fund Balance		<u>938,136</u>	<u>388,136</u>	<u>613,618</u>	<u>423,031</u>
Ending Fund Balance		<u>613,618</u>	<u>188,136</u>	<u>423,031</u>	<u>223,031</u>

**Iberville Parish Government**

Plaquemine, Louisiana

**Sales Tax Roads - 129**

2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Sales Taxes	1102				
Paved Streets	5705				
General Sales and Use	412000	\$3,888,614	\$4,750,000	\$4,490,000	\$4,490,000
IGR Operating - Public Works	1353				
Paved Streets	5705				
Federal Grants	431000	3,173			
FEES - Public Works	1453				
Paved Streets	5705				
Fees, Charges and Commissions for Services	440000	332	250	250	250
Use of Money and Property	16				
Paved Streets	5705				
Interest Earnings	461000	305,085	100,000	137,955	41,386
Miscellaneous Revenues	17				
Paved Streets	5705				
Fuel - Refund of Expenditure	413020	340,062	400,000	400,000	400,000
Refunds of Expenditures	492000	52,396	25,000	85,000	25,000
Sale of Fixed Assets	24				
Paved Streets	5705				
Proceeds from Sale of Assets	491200	20,584	-	6,481	-
Total Revenues		<u>4,610,246</u>	<u>5,275,250</u>	<u>5,119,686</u>	<u>4,956,636</u>
Expenditures					
Paved Streets	5705				
Regular Salaries and Wages Regular	512100	1,129,085	1,407,054	1,288,866	1,410,692
Regular Salaries and Wages Overtime	512200	119,411	100,000	100,000	100,000
Other Salaries and Wages Student	513100	600	6,500		
Emp Benefits FICA or Supplemental Retirement	515100	25,263	29,431	24,757	25,753
Deferred Compensation	515150	46,238	46,932	51,707	34,461
Emp Benefits Retirement Contributions	515200	126,238	142,717	138,692	142,704
Emp Benefits - health Insurance	515300	91,380	115,200	130,276	181,491
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	1,643	1,980	1,957	2,160
Emp Benefits Worker's Comp	515400	136,123	178,405	68,104	67,821
Unemployment Insurance	515550	1,401	1,479	1,410	850
Publication-of Legal-Notices	521100	817	600	600	600
Subscriptions - Information Technology	521300				10,000
Membership Dues	521400			1,000	1,000
Utilities	523000	30,996	40,000	40,000	40,000

**Iberville Parish Government**

Plaquemine, Louisiana

**Sales Tax Roads - 129**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Utilities Gas	523200	2,541	15,000	5,000	5,000
Postage and Box Rent	524100	36	1,000	1,000	1,000
Telephone	524200	15,755	15,500	15,500	15,500
Pager, Messenger, and Delivery Service	524300		400		
Radio and Television Services	524400	1,487	1,600	2,000	2,000
Monitoring Services	524500	9,723	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
Rentals Miscellaneous	525900	65,600			
Maintenance Grounds	526100	47,146	35,000	45,000	35,000
Maintenance Buildings	526200	75	500		
Maintenance Roads and Streets	526800			100,000	
Maint Srvcs (Contractual) Pest Control	527400		2,500	2,500	2,500
Maint Srvcs (Contractual) Office machines	527700	360	500	500	500
Professional Services	528000	105,283	175,000	175,000	175,000
Personnel Services	528050				10,000
Professional Srvcs Legal	528400	1,285			
Professional Srvcs Accounting, Auditing, Bookkeepi	528500	6,300	6,500	6,241	6,500
Miscellaneous Contractual Service	528900	3,394		3,412	
Insurance and Surety Bonds	529000	51,507	71,000	57,173	76,200
Insurance Auto Coverage	529300	52,606	54,200	41,957	40,000
Insurance Employee Liability Insurance	529400	88,755	122,000	99,297	130,000
Office Supplies	531000	12,956	8,000	15,000	8,000
Op Supplies Medical, Drugs	532200	668	1,000	1,000	1,000
Op Supplies - Janitorial	532420	7,795	7,500	8,000	7,500
Op Supplies Food and Clothing	532500	29,041	22,000	36,500	36,500
Op Supplies Maintenance of Buildings and Grounds	532600	5,413	8,000	18,000	8,000
Op Supplies Vehicle and Equipment	532700	277,465	275,000	275,000	275,000
Op Supplies - Fuel	532750	528,646	500,000	500,000	550,000
Road Materials- Gravel, Sand, Dirt, Shell, Asphalt	533100	44,050		7,533	
Materials Cement and Pipes/Fittings	533400	9,385	10,000	15,000	10,000
Materials Lumber, Wood Products	533700	375	3,000	3,000	3,000
Materials Miscellaneous	533900	114,986	4,000	6,000	4,000
Small Tools and Equipment	534000	19,553	10,000	15,000	10,000
Travel Convention, Seminar Registration	541400	200	2,500	32,510	
CDL License and Physicals	574300	164	500	500	500
Bridges, Viaducts and Grade Separation	5720				
Utilities Electrical Light and Power	523100	50,757	42,000	42,000	42,000
Rentals Buildings	525100		100	100	100
Rentals Miscellaneous	525900	13,090			

**Iberville Parish Government**

Plaquemine, Louisiana

**Sales Tax Roads - 129**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Capital Outlay - Public Works	5853				
Paved Streets	5705				
Infrastructure - other than buildings	563000	345,225	3,200,000	3,000,000	1,500,000
Acquisition of Equipment	565000	505,394	-	200,000	200,000
Total Expenditures		<u>4,131,611</u>	<u>6,693,598</u>	<u>6,606,092</u>	<u>5,201,332</u>
 Total Revenues VS Expenditures		478,635	(1,418,348)	(1,486,406)	(244,696)
Beginning Fund Balance		<u>4,628,360</u>	<u>4,842,948</u>	<u>5,106,995</u>	<u>3,620,589</u>
 Ending Fund Balance		<u>5,106,995</u>	<u>3,424,600</u>	<u>3,620,589</u>	<u>3,375,893</u>

**Iberville Parish Government**

Plaquemine, Louisiana

**Solid Waste Fund - 130**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
<b>Revenues</b>					
Sales Taxes	1102				
Waste Collection	5865				
General Sales and Use	412000	\$6,451,663	\$6,000,000	\$5,950,000	\$5,950,000
IGR Operating - Public Works	1353				
Waste Collection	5865				
Federal Grants	431000	99,982			
Local Grants	434500	13,333			
FEES - Public Works	1453				
Waste Collection	5865				
Fees, Charges and Commissions for Services	440000	3,835			
Use of Money and Property	16				
Waste Collection	5865				
Interest Earnings	461000	719,746	180,000	458,578	137,573
Miscellaneous Revenues	17				
Waste Collection	5865				
Sale of Scrap Metal	492400	2,114	5,000	5,000	5,000
Sale of Fixed Assets	24				
Waste Collection	5865				
Proceeds from Sale of Assets	491200	-	-	-	-
<b>Total Revenues</b>		<b>7,290,673</b>	<b>6,185,000</b>	<b>6,413,578</b>	<b>6,092,573</b>
<b>Expenditures</b>					
Public Works	53				
Waste Collection	5865				
Regular Salaries and Wages Regular	512100	547,432	556,731	638,420	794,033
Regular Salaries and Wages Overtime	512200	171,981	75,000	75,000	
Emp Benefits FICA or Supplemental Retirement	515100	13,127	12,185	14,462	18,857
Deferred Compensation	515150	13,348	12,495	19,612	14,132
Emp Benefits Retirement Contributions	515200	77,629	65,930	75,786	74,315
Emp Benefits - health Insurance	515300	51,819	50,400	82,407	97,990
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	895	900	1,062	1,260
Emp Benefits Worker's Comp	515400	48,966	55,077	37,615	40,234
Unemployment Insurance	515550	699	627	920	567
Miscellaneous	519900	63,423	75,000	90,000	1,000,000
Publication-of Legal-Notices	521100	136		200	200
Subscriptions - Information Technology	521300				5,000
Utilities	523000	2,514	2,500	2,500	2,500
Solid Waste Residential	523505	2,924,402	3,124,990	3,294,503	3,638,188
Solid Waste Recycling	523510	117,940	100,000	100,000	150,000

**Iberville Parish Government**

Plaquemine, Louisiana

**Solid Waste Fund - 130**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Solid Waste Neighborhood Cleanups	523525	1,958			5,000
Emergency Debris Removal	523527	100,503			
Solid Waste Governmental Buildings	523530	645,715	400,000	650,000	650,000
Postage and Box Rent	524100		150	150	150
Telephone	524200	2,465	3,000	3,000	3,000
Monitoring Services	524500	2,753	3,000	3,000	3,000
Rentals	525000	12,000			
Rentals Buildings	525100	12,000	24,000	24,000	24,000
Maintenance Grounds	526100	2,537	2,500	2,800	2,800
Maintenance Buildings	526200	40	1,000	1,000	1,000
Maint Svcs (Contractual) Pest Control	527400		500	500	500
Professional Services	528000	25,709	10,000	25,000	25,000
Personnel Services	528050				20,000
Professional Svcs Accounting, Auditing, Bookkeepi	528500	8,300	8,500	9,869	10,000
Miscellaneous Contractual Service	528900	107,971	150,000	150,000	150,000
Insurance Auto Coverage	529300	31,831	33,000	37,840	38,000
Insurance Employee Liability Insurance	529400	7,718	10,700	12,009	14,700
Insurance Premiums	529800	200		200	
Office Supplies	531000	500	1,000	8,000	8,000
Op Supplies - Janitorial	532420	3,560	3,000	5,000	5,000
Op Supplies Food and Clothing	532500	36,772	32,600	32,600	40,000
Op Supplies Vehicle and Equipment	532700	183,439	125,000	125,000	125,000
Op Supplies - Fuel	532750	40,188	75,000	75,000	75,000
Materials Miscellaneous	533900	24,711	15,000	20,000	15,000
Small Tools and Equipment	534000	2,657	3,000	3,500	3,500
Travel Transportation, Mileage	541100		1,100	1,100	1,100
Travel Convention, Seminar Registration	541400	915	1,100	5,000	1,500
Bank Service Charges	556000	5			
Marina Boat Landings	7100				
Solid Waste Mini Dumps	523520	45,398	30,000	45,000	45,000
Capital Outlay - Public Works	5853				
Waste Collection	5865				
Acquisition of Equipment	565000	51,816	980,000	980,000	200,000
Total Expenditures		<u>5,385,972</u>	<u>6,044,985</u>	<u>6,652,055</u>	<u>7,303,526</u>
Total Revenues VS Expenditures		1,904,701	140,015	(238,477)	(1,210,953)
Beginning Fund Balance		<u>14,033,743</u>	<u>15,747,492</u>	<u>15,938,444</u>	<u>15,699,967</u>
Ending Fund Balance		<u>15,938,444</u>	<u>15,887,507</u>	<u>15,699,967</u>	<u>14,489,014</u>

**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Fire District #2 (Bayou Blue) - 140**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
Property Taxes	1101				
Fire Protection	5200				
Ad Valorem Taxes	411000	\$ 94,488	\$ 77,000	\$ 123,775	\$ 123,775
Sales Taxes	1102				
Fire Protection	5200				
General Sales and Use	412000	266,254	250,000	241,061	241,061
IGR Operating Public Safety	1352				
Fire Protection	5200				
Insurance Tax	433540	7,554	7,650	7,833	7,650
Use of Money and Property	16				
Fire Protection	5200				
Interest Earnings	461000	84,768	18,600	60,800	18,240
Miscellaneous Revenues	17				
Fire Protection	5200				
Refunds of Expenditures	492000			581	
Sale of Fixed Assets	24				
Fire Protection	5200				
Proceeds from Sale of Assets	491200	-	-	4,050	-
Total Revenues		<u>453,063</u>	<u>353,250</u>	<u>434,050</u>	<u>390,726</u>
Expenditures					
Public Safety	52				
Fire Protection	5200				
Regular Salaries and Wages Regular	512100	28,311	8,906	39,327	42,092
Emp Benefits FICA or Supplemental Retirement	515100	2,216	473	3,045	3,220
Emp Benefits Worker's Comp	515400	8,663	2,730	2,033	2,176
Unemployment Insurance	515550	57	57	64	35
Publication-of Legal-Notices	521100	434	150	150	150
Subscriptions - Information Technology	521300	6,677	9,500	9,500	5,000
Communications	524000	13,551	4,000	4,000	400
Postage and Box Rent	524100	419	100	100	100
Radio and Television Services	524400			2,000	2,000
Monitoring Services	524500		500	1,500	1,500
Maintenance Autos, Trucks, Machinery and Equipmen	526400	78,720	60,000	60,000	
Professional Services	528000	186	2,000	1,200	1,200
Personnel Services	528050				5,000
Professional Srvcs Accounting, Auditing, Bookkeepi	528500	506	550	613	613
Miscellaneous Contractual Service	528900			124	
Insurance and Surety Bonds	529000	5,741	8,000	6,372	8,500



**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**Fire District #2 (Bayou Blue) - 140**  
2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Insurance Auto Coverage	529300	16,324	17,000	16,647	17,200
Insurance Employee Liability Insurance	529400	5,065	7,000	5,267	7,000
Op Supplies Operating Supplies	532000	600	5,000	12,000	12,000
Op Supplies Medical, Drugs	532200	2,394	4,500	4,500	4,500
Op Supplies Food and Clothing	532500	1,558	5,000	5,000	5,000
Op Supplies Maintenance of Buildings and Grounds	532600	2,697	2,000		
Op Supplies Vehicle and Equipment	532700	17,817	35,000	35,000	90,000
Op Supplies - Fuel	532750	5,311	6,000	6,000	6,000
Small Tools and Equipment	534000		10,000	12,000	10,000
Travel Convention, Seminar Registration	541400	1,800	6,000	6,000	3,000
Training, Staff Development	541405				3,000
Grants	576000		100		
Bayou Blue FD - Main (22525 Hwy 386, Grosse Tete)	5241				
Utilities Electrical Light and Power	523100	2,848	3,000	3,000	3,000
Utilities Gas	523200	1,214	2,000	2,000	2,000
Utilities Water	523300	221	600	600	600
Telephone	524200	3,865	5,000	8,500	5,000
Maintenance Grounds	526100	3,790	5,000	7,000	5,000
Maintenance Buildings	526200	4,255	4,000	7,000	4,000
Maint Srvcs (Contractual) Pest Control	527400	325	1,200	1,300	1,300
Professional Services	528000	356	8,000	8,000	8,000
Op Supplies Maintenance of Buildings and Grounds	532600		5,000		
Bayou Blue FD - Intracoastal (275550 Intracoastal Rd, P	5242				
Utilities Electrical Light and Power	523100	1,458	2,500	2,500	2,500
Utilities Gas	523200	828	1,500	1,500	1,500
Utilities Water	523300	231	500	500	500
Maintenance Grounds	526100	4,125	8,000	8,000	8,000
Maintenance Buildings	526200	14,286	10,000	10,000	10,000
Maint Srvcs (Contractual) Pest Control	527400	250		1,000	1,000
Professional Services	528000		2,000	2,000	2,000
Op Supplies Maintenance of Buildings and Grounds	532600		2,000		
Capital Outlay - Public Safety	5852				
Fire Protection	5200				
Acquisition of Equipment	565000	28,698	150,000	170,000	350,000
Total Expenditures		265,797	404,866	465,342	634,086
Total Revenues VS Expenditures		187,266	(51,616)	(31,292)	(243,360)
Beginning Fund Balance		1,997,674	2,100,665	2,184,940	2,153,648
Ending Fund Balance		2,184,940	2,049,049	2,153,648	1,910,288

**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Iberville Medical Complex CDBG - 142**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
FEES - Health & Human Services	1454				
Medical Services	6020				
Rents	464000	\$ 853,977	\$1,079,665	\$1,095,951	\$1,095,951
Use of Money and Property	16				
Medical Services	6020				
Interest Earnings	461000	308,002	93,000	197,574	59,272
Total Revenues		<u>1,161,979</u>	<u>1,172,665</u>	<u>1,293,525</u>	<u>1,155,223</u>
Expenditures					
Health and Welfare	54				
Medical Services	6020				
Regular Salaries and Wages Regular	512100	52,859	59,446	59,447	61,824
Regular Salaries and Wages Overtime	512200	343		43	
Emp Benefits FICA or Supplemental Retirement	515100	674	862	821	896
Deferred Compensation	515150	2,128	2,080	4,161	4,161
Emp Benefits Retirement Contributions	515200	6,118		6,539	6,801
Emp Benefits - health Insurance	515300	7,219	7,200	7,666	8,866
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	90	90	90	90
Emp Benefits Worker's Comp	515400	4,911	5,523	1,664	1,731
Unemployment Insurance	515550	57	57	60	35
Subscriptions - Information Technology	521300				1,000
Publication-of Legal-Notices	521100			100	
Utilities	523000	5,919	6,000	6,000	6,000
Utilities Water	523300	1,377	1,500	1,500	1,500
Telephone	524200	6,981	7,000	7,000	7,000
Rentals Buildings	525100	33,825	35,000	35,000	
Rentals Equipment	525200			340	
Maintenance Grounds	526100	95,789	73,000	95,000	95,000
Maintenance Buildings	526200	105,231	20,000	75,000	75,000
Maint Srvcs (Contractual) Pest Control	527400	1,250	1,000	1,000	1,000
Professional Services	528000	17,070	8,000	13,000	13,000
Personnel Services	528050				1,000
Professional Srvcs Accounting, Auditing, Bookkeepi	528500	2,536	3,000	1,573	1,573
Miscellaneous Contractual Service	528900	33,819	40,000	34,806	35,815
Insurance and Surety Bonds	529000	4,422	6,500	5,032	6,550
Office Supplies	531000		1,500	4,000	1,500
Op Supplies - Janitorial	532420	216	200	200	200
Op Supplies Food and Clothing	532500	269	600	600	600
Op Supplies Vehicle and Equipment	532700	1,582	2,000	5,000	5,000

**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Iberville Medical Complex CDBG - 142**  
 2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Small Tools and Equipment	534000	45	5,000	5,000	5,000
Medical Assistance	576010	138,414	225,000	225,000	225,000
Capital Outlay - Health and Welfare	5854				
Medical Services	6020				
Acquisition of Equipment	565000	72,803	5,000	15,000	
Building and System	565200	<u>35,278</u>	<u>1,080,000</u>	<u>200,000</u>	<u>800,000</u>
Total Expenditures		<u>631,225</u>	<u>1,595,558</u>	<u>810,642</u>	<u>1,366,142</u>
Total Revenues VS Expenditures		530,754	(422,893)	482,883	(210,919)
Beginning Fund Balance		<u>6,617,971</u>	<u>7,258,693</u>	<u>7,148,725</u>	<u>7,631,608</u>
Ending Fund Balance		<u>7,148,725</u>	<u>6,835,800</u>	<u>7,631,608</u>	<u>7,420,689</u>

**Iberville Parish Government**  
**Plaquemine, Louisiana**  
**American Recue Plan Act - 145**  
**2026 Budget**

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
IGR - Capital Outlay - Public Works	1303				
American Recovery Plan Act	6141				
Federal Grants	431000	\$2,483,313	\$ -	\$ -	
IGR - Operating - General Government	1351				
American Recovery Plan Act	6141				
Federal Grants	431000		1,998,978	1,167,006	
Use of Money and Property	16				
American Recovery Plan Act	6141				
Interest Earnings	461000	185,999	-	79,542	-
Transfers In	18				
Sewerage Collection and Disposal	5875				
Transfers from the Capital Improvement Fund	485341	-	-	9,325	-
Total Revenues		<u>2,669,312</u>	<u>1,998,978</u>	<u>1,255,873</u>	<u>-</u>
Expenditures					
Capital Outlay - Public Works	5853				
Paved Streets	5705				
Construction in Progress - Roads	568200	912,687	298,978	140,648	
Capital Outlay - Health and Welfare	5854				
Sewerage Collection and Disposal	5875				
Infrastructure - other than buildings	563000	560,245	800,000	827,707	
Water	5920				
Professional Services	528000	257,216	676,545	75,845	
Infrastructure - other than buildings	563000	384,620		135,056	
Capital Outlay - Culture and Recreation	5855				
Special Recreation Facilities	7090				
Infrastructure - other than buildings	563000	156,180			
Welcome Center - North Iberville	7255				
Building and System	565200	212,366			
Transfers	63				
American Recovery Plan Act	6141				
Transfer To Capital Improvement Fund	580341	-	-	427,044	-
Total Expenditures		<u>2,483,314</u>	<u>1,775,523</u>	<u>1,606,300</u>	<u>-</u>
Total Revenues VS Expenditures		185,998	223,455	(350,427)	-
Beginning Fund Balance		<u>185,690</u>	<u>-</u>	<u>371,688</u>	<u>21,261</u>
Ending Fund Balaance		<u>371,688</u>	<u>223,455</u>	<u>21,261</u>	<u>21,261</u>

**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Community Service Block Grant - 146**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
IGR Operating - Public Health	1354				
Community Services Block Grant Administration	6130				
Federal Grants	431000	\$ 77,491	\$ 110,000	\$ 95,000	\$ 95,000
Total Revenues		<u>77,491</u>	<u>110,000</u>	<u>95,000</u>	<u>95,000</u>
Expenditures					
Health and Welfare	54				
Community Services Block Grant Program	6131				
Utility Assistance	576028	77,491	100,000	89,000	89,000
General Assistance	576029	<u>-</u>	<u>10,000</u>	<u>6,000</u>	<u>6,000</u>
Total Expenditures		<u>77,491</u>	<u>110,000</u>	<u>95,000</u>	<u>95,000</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 Government**  
 Plaquemine, Louisiana  
**FEMA SWIFT HMPG GRANT - 147**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
IGR Operating - Public Health	1354				
FEMA SWIFT HMPG	4006				
Federal Grants	431000	\$ 499,199	\$2,000,050	\$ 150,000	\$ 800,000
Transfers In	18				
FEMA SWIFT HMPG	4006				
Transfers from the General Fund	485001	62,339	-	-	-
Total Revenues		<u>561,538</u>	<u>2,000,050</u>	<u>150,000</u>	<u>800,000</u>
Expenditures					
Health and Welfare	54				
FEMA SWIFT HMPG	4006				
Grants	576000	<u>561,538</u>	<u>2,000,050</u>	<u>150,000</u>	<u>800,000</u>
Total Expenditures		<u>561,538</u>	<u>2,000,050</u>	<u>150,000</u>	<u>800,000</u>
Total Revenues VS Expenditures		-	-	-	-
Beginning Fund Balance		-	-	-	-
Ending Fund Balance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Iberville Parish Government**

Plaquemine, Louisiana

**Emergency 911 - 150**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
<b>Revenues</b>					
Sales Taxes	1102				
911	5533				
General Sales and Use	412000	\$ 600,000	\$ 700,000	\$ 700,000	\$ 700,000
IGR Operating Public Safety	1352				
911	5533				
Federal Grants	431000	150			
FEES - Public Safety	1452				
911	5533				
911 telephone fees - regular	442001	84,351	95,000	80,000	80,000
911-wireless	5534				
911 Fees - Restricted	442002	385,243	380,000	380,000	380,000
Use of Money and Property	16				
911	5533				
Interest Earnings	461000	32,218	8,400	19,686	5,906
Miscellaneous Revenues	17				
911	5533				
Refunds of Expenditures	492000	66,951	20,000	20,000	20,000
Sale of Fixed Assets	24				
911	5533				
Proceeds from Sale of Assets	491200	504	-	-	-
Total Revenues		<u>1,169,417</u>	<u>1,203,400</u>	<u>1,199,686</u>	<u>1,185,906</u>
<b>Expenditures</b>					
Public Safety	52				
911	5533				
Regular Salaries and Wages Regular	512100	477,231	557,523	540,527	573,508
Regular Salaries and Wages Overtime	512200	78,058	100,354	100,354	125,000
Emp Benefits FICA or Supplemental Retirement	515100	7,811	9,540	8,513	8,316
Deferred Compensation	515150	12,516	12,000	23,399	22,474
Emp Benefits Retirement Contributions	515200	63,858	75,656	65,189	63,086
Emp Benefits - health Insurance	515300	68,014	72,000	84,324	97,524
EMPLOYEE BENEFITS - LIFE & DISABILITY	515310	990	990	990	990
Emp Benefits Worker's Comp	515400	3,024	3,947	865	860
Unemployment Insurance	515550	625	1,200	662	390
Subscriptions - Information Technology	521300				5,000
Membership Dues	521400			142	150
Postage and Box Rent	524100	12	150	150	150
Telephone	524200	32,198	150,000	50,000	50,000
Pager, Messenger, and Delivery Service	524300		500		

**Iberville Parish Government**

Plaquemine, Louisiana

**Emergency 911 - 150**

2026 Budget

		<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
		<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Radio and Television Services	524400		400	1,000	1,000
Maintenance Services (Contractual)	527000	58,407	90,000	180,000	180,000
Professional Services	528000	22,911	6,000	20,000	20,000
Personnel Services	528050				5,000
Professional Svcs Accounting, Auditing, Bookkeepi	528500	1,024	1,200	1,583	1,583
Miscellaneous Contractual Service	528900	6,266	3,600	10,000	10,000
Insurance Auto Coverage	529300	431	450	450	450
Insurance Employee Liability Insurance	529400	19,295	26,500	20,100	20,100
Office Supplies	531000	2,920	5,000	10,000	10,000
Op Supplies Food and Clothing	532500	1,785	4,000	4,000	4,000
Op Supplies Vehicle and Equipment	532700		550	550	
Op Supplies - Fuel	532750		500	500	
Op Supplies Miscellaneous	532900		500	500	500
Miscellaneous	539900	59			
Travel Transportation, Mileage	541100		500	500	500
Travel Convention, Seminar Registration	541400		1,250	1,250	1,250
Capital Outlay - Public Safety	5852				
911	5533				
Acquisition of Equipment	565000	-	25,000	25,000	25,000
Total Expenditures		857,435	1,149,310	1,150,548	1,226,831
Total Revenues VS Expenditures		311,982	54,090	49,138	(40,925)
Beginning Fund Balance		592,912	784,202	904,894	954,032
Ending Fund Balance		904,894	838,292	954,032	913,107



**Iberville Parish Government**  
 Plaquemine, Louisiana  
**Section 8 Housing Fund - 152**  
 2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Revenues					
IGR Operating Hud Housing Assistance Payments	1361				
Public Housing	7455				
Federal Grants	431000	\$ 150,260	\$ 160,000	\$ 202,611	\$ 160,000
Miscellaneous Revenues	17				
Public Housing	7455				
Refunds of Expenditures	492000	5,636	5,000	9,000	5,000
Total Revenues		<u>155,896</u>	<u>165,000</u>	<u>211,611</u>	<u>165,000</u>
Expenditures					
Housing Assistance Payments	61				
Public Housing	7455				
Publication-of Legal-Notices	521100		400	400	400
Professional Srvc Accounting, Auditing, Bookkeepi	528500	190	2,500	211	211
Office of Community Services Admin Fee	528510	1,991	2,000	2,000	2,000
Administrative Fee	528520	17,993	15,000	17,000	17,000
Rent Assistance	576020	142,758	145,100	192,000	145,389
Total Expenditures		<u>162,932</u>	<u>165,000</u>	<u>211,611</u>	<u>165,000</u>
Total Revenues VS Expenditures		(7,036)	-	-	-
Beginning Fund Balance		<u>29,353</u>	<u>29,353</u>	<u>22,317</u>	<u>22,317</u>
Ending Fund Balance		<u>22,317</u>	<u>29,353</u>	<u>22,317</u>	<u>22,317</u>

**Iberville Parish Government**

Plaquemine, Louisiana

**Disaster Relief Fund - 153**

2026 Budget

		<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
		<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>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		109,553	-	109,553	-

## REVENUES

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

#### *General Sales and Use Tax*

\$241,061 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*

\$33,431 grant awarded from State Homeland Security Program and \$51,539 awarded from Emergency Management Performance Grant. For a total of \$84,970. Only expecting to spend and receive \$80,000.

#### *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 of \$110,943.

### **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.

#### *State Grant*

\$305,646 Grant from the State of Louisiana to go towards Seymourville Community Drainage Improvements 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:**

*Transfers in from the General Fund*

We have budgeted \$125,000 transferred in from the General Fund to cover expenditures.

**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 \$350,000 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 2026; court support is budgeted to the extent collected. The Louisiana Supreme Court governs the drug court money.

*Transfers*

We have budgeted \$280,000 transferred in from the General Fund and \$150,000 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.

*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 Transfers for 2026.

**Iberville Parish Solid Waste:**

*General Sales and Use Taxes*

\$5,950,000 is budgeted for Sales and Use tax collections for 2026.

*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 2026 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*

\$40,000 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.

**Drainage Maintenance:**

*Op Supplies/ Vehicle and Equipment*

We have budgeted a total of \$350,000 for equipment maintenance for 2026.

*Op Supplies/ Fuel*

We have budgeted a total of \$225,000 to purchase fuel for 2026.

*Professional Services*

We have budgeted a total of \$200,000 for professional services.

*Acquisition of Equipment*

We have budgeted a total of \$1,000,000 for purchase of drainage equipment.

*Construction in Progress*

We have budgeted \$3,000,000 for parish-wide drainage improvements. Some already approved projects are Iron Farm Drainage Project and East Iberville Drainage Matting Project.

**Parks and Recreation:**

*Building and System*

We have budgeted \$1,000,000 to continue the second phase of Constructing 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*

\$87,000 has been budgeted for 2026 for advertising. This is to promote tourism in our Parish.

*Capital Outlay*

\$41,000 has been budgeted to purchase a new vehicle.

**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

*Op Supplies Vehicle and Equipment*

Beginning in Fiscal year 2026, the maintenance of Autos, Trucks, and Equipment expense line will be merged with the Op Supplies Vehicle and Equipment expense line. A total of \$105,000 has been budget in 2026 for the combined maintenance and supplies of fire apparatus and other fire equipment.

*Capital Outlay*

\$30,000 has been budgeted to purchase new radios & bunker gear.

**White Castle Fire Department:**

*Op Supplies Vehicle and Equipment*

Beginning in Fiscal year 2026, the maintenance of Autos, Trucks, and Equipment expense line will be merged with the Op Supplies Vehicle and Equipment expense line. A total of \$45,000 has been budgeted in 2026 for the combined maintenance and supplies of fire apparatus and other fire equipment.

*Capital Outlay*

\$40,000 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*

\$150,000 had been budgeted in 2026 to replace pickup truck and update safety equipment.

**Parish Transportation Fund:**

*Road Materials*

A line item was budgeted in the amount of \$225,000 for 2026 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*

\$100,000 budgeted for the acquisition of equipment to support maintenance operations at the courthouse and other governmental buildings.

\$850,00 Budgeted and to remodel courtroom.

\$732,600 budgeted to improve jail doors at Iberville Parish Jail and update razor wire around jail perimeter.

\$10,000 budgeted to upgrade A/C unit at the Health Unit.

\$115,000 is 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 2026 to go toward the future purchase or lease/purchase of equipment and/or motor vehicles.



**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*

This accounts for general engineering and road studies.

*Op Supplies Fuel*

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

*Capital Outlay – Infrastructure*

\$1.5 Million is budgeted for Road Infrastructure projects throughout the parish.

**Solid Waste Fund:**

*Solid Waste – Residential and Boom*

\$3,638,188 is budgeted for Residential garbage collection services.

*Solid Waste – Recycling*

We have budgeted to continue with the recycle drop-off points for 2026.

*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*

\$200,000 is budgeted for the acquisition of equipment to support departmental operations.

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

*Communications*

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

*Op Supplies Vehicle and Equipment*

\$90,000 is budgeted for Maintenance of Trucks and Equipment.

*Capital Outlay – Acquisition of Equipment*

\$350,000 is budgeted for the purchase of radios, air packs, and cascade system.

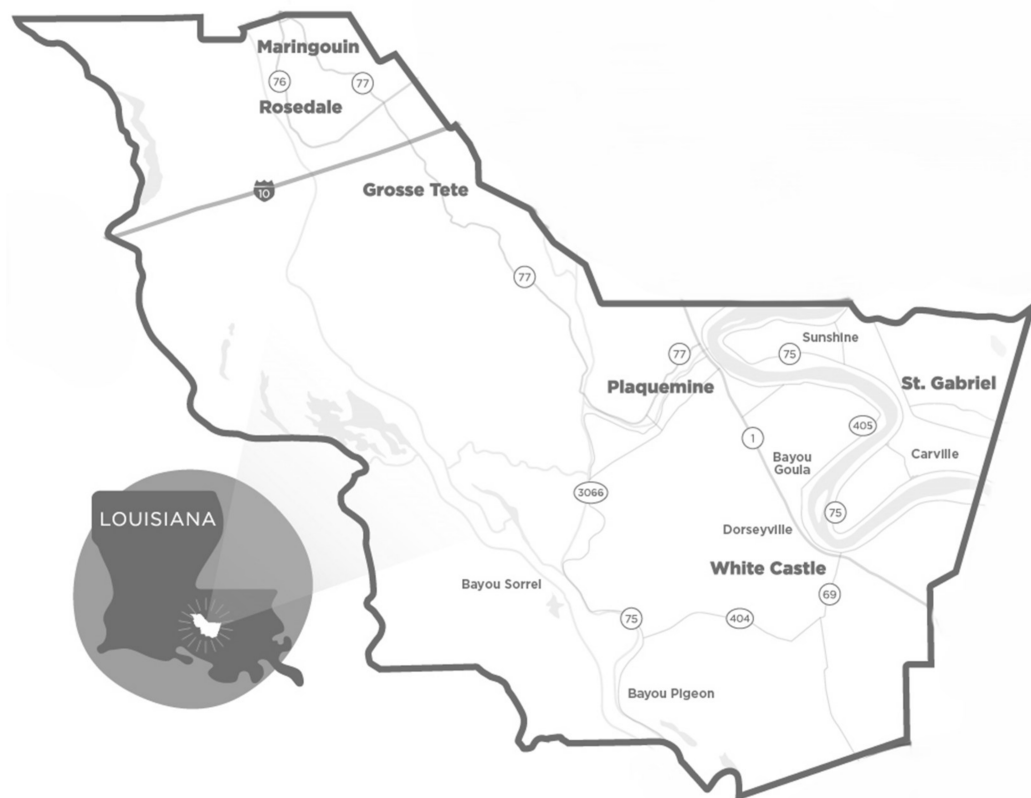
**Iberville Medical Complex CDBG:**

\$800,000 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****2026 Budget**

	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Revenues				
Sales Tax	\$ 1,110,912	\$ 1,075,060	\$ 1,052,010	\$ 1,130,630
Occupational License	-	-	-	-
Total Receipts	1,110,912	1,075,060	1,052,010	1,130,630
Expenditures				
Administrative Salaries	252,574	305,011	300,000	375,000
Retirement & Social Security				
Medicare	3,703	4,423	4,200	6,000
Retirement	27,482	35,076	31,000	39,000
Health Insurance	21,678	21,600	21,600	28,800
Employee Benefit - Life & Disability	360	360	360	480
Employee Benefit - Deferred Comp	12,454	12,182	18,000	19,000
Worker's Compensation	1,434	1,830	1,500	2,000
Unemployment Insurance	244	228	700	700
Insurance (Bonds)	250	300	300	300
Rent - Office	9,600	14,400	9,600	9,600
Office Supplies	24,765	16,000	20,000	20,000
Posatage	22,886	16,000	20,000	20,000
Telephone Expense	1,431	2,000	2,000	2,000
Professional Services Fees	4,376	7,000	7,000	7,000
Audit Fees	619,397	550,000	500,000	500,000
Accounting Fees	2,250	2,500	2,500	2,500
Bank Service Charges	4,100	6,000	6,000	6,000
Legal Fees	27,512	50,000	50,000	50,000
Computer Service Agreement	14,985	15,000	34,000	19,000
Equipment Maintenance	5,141	7,000	7,000	7,000
Auto Insurance	2,697	2,200	2,800	2,800
Travel		500	800	800
Vehicle Expense	198	500	500	500
Lodging	1,254	1,000	2,000	2,000
Meals		200	400	400
Seminars	3,737	2,000	6,000	6,000
Staff Unions	556	750	750	750
Acquisition of Equipment	43,450			
Miscellaneous Expense	2,398	1,000	3,000	3,000
Total Disbursements	1,110,912	1,075,060	1,052,010	1,130,630
Total Receipts vs Disbursements	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Utility Department**  
2026 Budget

	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
	<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
<u>Revenues</u>				
Manchac Garbage Billing	\$ (1,143)	\$ 1,200	\$ 1,200	\$ 1,200
<u>Natural Gas Office</u>				
Federal Grant				
Sale of Scrap Materials		500	500	
Residential Sales	1,556,195	1,600,000	1,600,000	1,700,000
Commercial Sales	912,604	950,000	1,400,000	1,400,000
Industrial Sales	29,085	45,000	35,000	35,000
Unbilled Gas Sales	74,998			
Prisons	223,930	300,000	400,000	450,000
Penalties	10,319	15,000	15,000	15,000
Miscellaneous Revenue	11,153	11,000	11,000	12,000
Bad Debt Recovery		1,000	1,000	1,000
Interest	12,879	25,000	25,000	20,000
Miscellaneous Income	2,766	5,000	5,000	5,000
Pension Exp Income	11,850			
Transfer In	65,000	60,000	500,000	
Proceeds from Sale of Assets	30,594	-	-	-
Total Gas Service	<u>\$ 2,941,373</u>	<u>3,012,500</u>	<u>3,992,500</u>	<u>3,638,000</u>
<u>Sewer</u>				
Federal Grant				
State Grant				
Charges for Services All Areas	258,963	310,000	310,000	328,000
Transfer In			260,000	
Miscellaneous Revenue		100	100	100
Interest	-	-	-	-
Total Sewer	<u>\$ 258,963</u>	<u>310,100</u>	<u>570,100</u>	<u>328,100</u>
<u>Intracoastal Water System West</u>				
Federal Grant				
Refund of Expenditures			346,225	
Residential	743,931	825,000	780,000	821,000
Commercial	71,447	100,000	90,000	215,000
Multi-Residential	58,638	70,000	70,000	90,500
Penalties	10,404	13,000	13,000	13,000
Unbilled Revenue	(1,508)			0
Service Charges	6,125	6,000	6,000	8,000
Miscellaneous Revenue	1,110	1,250	1,250	1,250
Insurance Proceeds			135,000	
Interest Income	29,798	30,000	30,000	30,000
Pension Exp Income	7,981			

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Utility Department**  
2026 Budget

	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
	<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Safe Drinking Water Fee				
Transfer in	320,000	440,000	573,000	450,000
Total Water Service	<u>\$ 1,247,926</u>	<u>1,485,250</u>	<u>2,044,475</u>	<u>1,628,750</u>

North Iberville Water

Residential Sales	140,675	170,000	150,000	165,420
Commercial Sales	11,711	25,000	25,000	37,000
Municipal Sales	82,148	105,000	105,000	105,000
Penalties	816	1,200	1,200	1,200
Unbilled Revenue	2,087			0
Miscellaneous Revenue	810	1,000	1,000	1,000
Bad Debt Recovery		500	500	0
Miscellaneous Income		1,000	1,000	1,000
Transfer in	60,000	-	82,000	250,000
Total North Iberville Water	<u>\$ 298,247</u>	<u>\$ 303,700</u>	<u>\$ 365,700</u>	<u>\$ 560,620</u>

Intracoastal Water System East

Federal Grant				
Sales to Axiall	107,201	110,000	110,000	200,000
Residential	330,092	350,000	350,000	370,000
Commercial	336,126	335,000	335,000	500,000
Multi-Residential	5,150	7,000	7,000	18,000
Penalties	6,968	10,000	10,000	10,000
Unbilled Revenue	1,121			
Service Charges	4,192	6,000	6,000	6,000
Miscellaneous Revenue	500	1,000	1,000	1,000
Pension Exp Income				
Transfer In	55,000	-	-	50,000
Total Water Service	<u>\$ 846,350</u>	<u>819,000</u>	<u>819,000</u>	<u>1,155,000</u>

Highway 1148

Residential Sales	\$ 70,008	75,000	75,000	73,700
Commercial Sales	57,196	65,000	65,000	47,520
Multi-Residential				31,200
Industrial Sales	12,376	20,000	20,000	21,200
Penalties	566	1,000	1,000	1,000
Unbilled Revenue	(891)			
Miscellaneous Revenue	3,946	4,000	4,000	4,000
Total Highway 1148	<u>\$ 143,202</u>	<u>165,000</u>	<u>165,000</u>	<u>178,620</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Utility Department**  
2026 Budget

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Original</u>	<u>2025</u> <u>Revised</u>	<u>2026</u> <u>Budget</u>
<u>East Iberville Water</u>				
Residential Sales	\$ 658,937	660,000	660,000	754,660
Commercial Sales	1,407,860	1,313,673	1,350,000	1,284,000
Government			61,000	1,017,000
Penalties	26,459	20,000	20,000	30,000
Unbilled Revenue	3,664			
Service Charges	13,785	20,000	20,000	15,000
Lease of Lines	1,200	1,200	1,200	1,200
Miscellaneous Revenue	521	2,000	2,000	2,000
Transfer In	-	-	-	-
Total East Iberville Water	<u>\$ 2,112,426</u>	<u>2,016,873</u>	<u>2,114,200</u>	<u>3,103,860</u>
Total Revenues	<u>\$ 7,847,344</u>	<u>\$ 8,113,623</u>	<u>\$10,072,175</u>	<u>\$10,594,150</u>
<u>Expenditures</u>				
<u>Natural Gas</u>				
Overtime Wages and Salaries	\$ 28,879	60,000	30,000	30,000
Field Salaries	548,794	510,380	497,567	500,317
Clerical Salaries	267,885	269,027	271,102	271,107
Fringe Benefits	182,785	223,971	218,827	239,445
Unemployment Insurance	1,066	855	855	496
Drug Screening & Medical	2,188	2,200	4,000	4,000
Dues and Subscriptions	126	3,500	2,000	500
Publication	192	1,000	1,000	500
Utilities	1,348	1,500	1,500	1,600
Postage	55,324	55,000	55,000	57,000
Telephone and Pagers	28,710	30,000	30,000	36,000
Louisiana One Call	3,560	5,000	5,000	4,500
Equipment Rental	3,180	5,000	5,000	4,000
Service Charges	4,530	4,000	4,000	5,000
Building and Maintenance Supplies	3,726	5,000	12,000	8,000
Maintenance of Mains	13,322	19,000	25,000	15,000
Cathodic Protection Expense	22,552	25,000	25,000	25,000
Cathodic Protection Utilities	7,958	6,500	6,500	8,200
Maintenance of Meters	19,762	17,000	17,000	17,000
Maintenance Machinery & Equipment	1,854	15,000	15,000	10,000
Machine Maintenance & Service Contract	2,775	2,500	2,500	3,200
Computer License	44,680	45,000	45,000	45,000
Professional Fees	48,436	45,000	45,000	45,000
Servitudes and Recordings	1,315	1,000	1,000	1,000



**Iberville Parish Council**

Plaquemine, Louisiana

**Utility Department**

2026 Budget

	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Field Site Collection	349	500	500	500
Worker's Compensation	21,262	20,968	9,445	8,996
Insurance	48,996	210,000	65,000	50,000
Office Supplies	9,282	9,000	9,000	9,500
Computer Supplies	2,010	3,000	3,000	2,500
Safety Equipment	1,362	4,000	4,000	3,000
Uniforms	8,328	11,000	11,000	11,000
OP Supplies Food and Clothing	3,042	2,500	2,500	2,500
Vehicle Supplies	77,537	75,000	75,000	80,000
Miscellaneous Field Supplies	122,710	110,000	110,000	125,000
Small Tools	12,484	10,000	10,000	10,000
Natural Gas Purchase for Resale	861,722	800,000	1,200,000	1,200,000
Seminar Training	35,031	15,000	30,000	25,000
Depreciation	320,726	370,000	370,000	350,000
Amortization Expense	2,400	2,400	2,400	2,400
Tax on Service Lines	4,761	5,000	5,000	5,000
Miscellaneous Expense	506	1,000	1,000	1,000
Bad Debt Expense	1,821	8,000	8,000	4,000
Gas Leak Survey	14,325	17,000	17,000	16,000
Loss on Disposal of Fixed Assets	17,144	-	-	-
Total Natural Gas	<u>\$ 2,860,746</u>	<u>\$ 3,026,801</u>	<u>3,252,696</u>	<u>3,238,261</u>

Sewer

Regular Wages & Salaries	\$ 122,982	169,905	166,665	173,375
Overtime Wages and Salaries	14,114	10,000	10,000	10,000
Fringe Benefits	19,251	29,342	30,334	31,100
Unemployment Insurance	167	171	174	200
Drug Screening & Medical			300	300
Utilities	56,419	47,000	55,000	57,000
Telephone and Pagers	833	1,000	1,000	1,000
Telemetry	5,082	5,000	5,000	5,200
Professional Services	1,909	2,000	2,000	2,000
Worker's Compensation	4,682	6,275	2,689	5,500
Insurance	5,639		5,639	6,000
Safety Equipment	145		200	200
Sewer Testing	5,855	4,500	7,500	7,500
Operating Supplies All Areas	61,505	75,000	60,000	50,000
Uniforms	1,478	1,000	2,000	2,000
Vehicle Supplies	17,262	15,000	17,000	17,000
Misc Materials & Supplies	14,329	4,000	10,000	10,000
Small Tools and Equipment	55			
Seminar and Training Registration	1,230	1,000	1,000	500
Depreciation	28,392	1,000	1,000	1,000
License Permits & Taxes	600	45,000	35,000	35,000
Sewer Treating Chemicals	10,582	600	1,000	1,000
Sewer Treatment Services	59,582	10,000	13,000	13,000
Miscellaneous Expense	397	67,000	67,000	70,000
Bad Debt Expense	1,891	500	500	500
Building Maintenance Operating Supplies	776	5,000	5,000	2,500
Building Maintenance Misc Materials	242	4,000	2,000	2,000

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Utility Department**  
2026 Budget

	<u>2024</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
	<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Budget</u>
Loss on Disposal	<u>364,402</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total Sewer	<u>\$ 799,801</u>	<u>504,793</u>	<u>501,501</u>	<u>504,375</u>
<u>Building Maintenance</u>				
Building Maintenance Water Telemetry	\$ 1,500	1,500	1,500	1,500
Building Maintenance Misc. Supplies Water	<u>78</u>	<u>7,000</u>	<u>1,000</u>	<u>1,500</u>
	<u>\$ 1,578</u>	<u>8,500</u>	<u>2,500</u>	<u>3,000</u>
<u>Intracoastal Water System West</u>				
Overtime Wages and Salaries	104,413	60,000	70,000	75,000
Field Employee Salaries	362,779	384,270	536,645	538,734
Clerical Salaries	74,064	80,330	81,368	81,370
Fringe Benefits	107,380	127,692	171,159	142,200
Unemployment Insurance	583	513	717	650
Drug Screening & Medical			500	500
Dues and Subscriptions	375	500	500	500
Publications	948	1,500	1,500	1,500
Utilities	44,348	50,000	50,000	50,000
Postage	25,789	25,000	25,000	27,000
Telephone and Pager Expense	12,091	11,000	18,000	18,000
Equipment Rental	1,425	3,000	15,000	5,000
Lease of Land	319	500	500	500
Maintenance of Meters			198,000	
Maintenance Machinery & Equipment	167	2,000	2,000	2,000
Repairs and Maintenance	148,662	150,000	150,000	150,000
Computer License and Maintenance Contract	3,406	3,500	5,000	5,000
Telemetry Expense	5,325	12,000	7,500	7,500
Professional Services	17,114	30,000	30,000	25,000
Servitudes and Recordings	205	1,000	1,000	1,000
Workers Compensation	27,120	28,550	18,788	28,000
Insurance	134,741	85,000	137,000	137,000
Office Supplies	2,852	4,000	4,000	4,000
Plant Supplies	63,861	70,000	70,000	65,000
Safety Equipment	277	500	2,000	2,000
Uniforms	5,267	3,000	5,500	5,500
OP Supplies Food	1,940	1,500	1,500	2,000
Vehicle Supplies	24,954	50,000	50,000	45,000
Miscellaneous Materials & Supplies	109,338	100,000	100,000	100,000
Loss on Disposal of Fixed Assets	329,198			
Small Tools and Equipment	3,022	2,500	2,500	2,500
Seminar and Training Registration	2,235	2,000	2,000	2,500
Depreciation	369,829	362,000	362,000	370,000
Debt Service Interest	4,844	2,200	2,200	
License Permits and Taxes	456	550	550	550
Water Treating Chemicals	345,276	300,000	300,000	300,000
Miscellaneous	2,398	1,500	1,500	1,500
Bad Debt Expense	<u>3,100</u>	<u>8,000</u>	<u>8,000</u>	<u>5,000</u>
Total Water	<u>\$ 2,340,101</u>	<u>1,964,105</u>	<u>2,431,927</u>	<u>2,202,004</u>

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Utility Department**  
2026 Budget

	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
<u>North Iberville Water</u>				
Overtime Wages and Salaries	\$ 8,611	8,000	3,000	5,000
Field Employee Salaries	1,523	2,000	2,000	2,000
Fringe Benefits	860	1,000	1,000	1,000
Unemployment Insurance	1	50	50	50
Dues & Subscriptions	375	500	500	500
Publications	809	800	800	900
Utilities	29,926	25,000	32,000	32,000
Postage	1,295		1,300	1,300
Equipment Rental	3,792	3,000	3,000	3,000
Maintenance of Meters			55,000	
Repairs & Maintenance	100,826	80,000	80,000	80,000
Computer License & Maintenance Contract	2,549	3,000	3,000	3,000
Telemetry Expense	9,550	12,000	12,000	11,000
Professional Services	4,185	2,000	8,000	5,000
Servitudes and Recordings		500	500	500
Field Site Collection	58	150	150	150
Worker's Compensation	315	250	250	250
Insurance	49,964	37,000	50,000	50,000
Office Supplies	41	200	200	100
Miscellaneous Materials & Supplies	13,165	18,000	18,000	18,000
Depreciation	70,401	72,000	72,000	72,000
Water Treating Chemicals	20,332	20,000	20,000	21,000
Miscellaneous		500	500	500
Bad Debt Expense	64	4,000	2,000	2,000
Total North Iberville Water	<u>\$ 318,642</u>	<u>289,950</u>	<u>365,250</u>	<u>309,250</u>
<u>Intracoastal Water System East</u>				
Publications	809	700	700	1000
Utilities	23,375	25,000	25,000	25,000
Postage	11,191	10,000	10,000	12,000
Maintenance of Meters			97,000	
Repairs and Maintenance	79,706	60,000	100,000	100,000
Computer License and Maintenance Contract	2,549	3,000	3,000	3,000
Telemetry Expense	8,119	8,000	8,000	8,200
Professional Services	4,905	3,000	3,000	3,000
Servitudes and Recording	205	250	250	250
Miscellaneous Materials and Supplies	17,357	20,000	20,000	20,000
Loss of Disposal of Fixed Assets	35			
Water Purchase for Resale	735	750	750	750
Water Treating Chemicals	50,525	70,000	70,000	57,000
Miscellaneous		100	100	100
Bad Debt Expense	(47)	500	500	500
	<u>\$ 199,464</u>	<u>201,300</u>	<u>338,300</u>	<u>230,800.00</u>
<u>Highway 1148</u>				
Overtime Wages and Salaries	\$ 807	2,000	2,000	2,000
Field Employees Salaries	18			1,000
Fringe Benefits	71	500	500	500
Unemployment Insurance		50	50	50

**Iberville Parish Council**

Plaquemine, Louisiana

**Utility Department**

2026 Budget

	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
	<b>Actual</b>	<b>Original</b>	<b>Revised</b>	<b>Budget</b>
Publications	809	700	700	900
Postage	5,639	3,000	3,000	3,000
Repair and Maintenance			6,000	1,500
Computer License and Maintenance Contract	2,549	3,000	3,000	3,000
Professional Services	1,151	1,000	1,000	1,000
Workers Compensation	30	100	100	100
Office Supplies		100	100	100
Miscellaneous Materials & Supplies	2,220	2,000	2,000	2,000
Water Purchase for Resale	36,468	42,000	42,000	42,000
Depreciation	29,956	32,000	32,000	32,000
Miscellaneous	-	500	500	500
Bad Debt Expense	366	2,000	2,000	2,000
Total Highway 1148	<u>\$ 80,084</u>	<u>88,950</u>	<u>94,950</u>	<u>91,650</u>

East Iberville Water

Overtime Wages and Salaries	\$ 4,553	10,000	5,000	5,000
Field Employee Salaries	86,695	98,446	54,328	54,330
Clerical Salaries	76,474	89,294	92,779	90,673
Fringe Benefits	27,750	30,886	38,196	39,782
Unemployment Insurance	270	285	285	142
Publications	809	1,000	1,000	1,000
Utilities	50,419	48,000	48,000	51,000
Postage	25,706	20,000	20,000	26,000
Telephone and Pager Expense	22,088	18,000	25,000	25,000
Louisiana One Call	1,309	1,500	1,500	1,500
Contract Operations	244,289	240,000	240,000	250,000
Supplies Maintenance - Buildings & Grounds	4,353	4,000	45,000	10,000
Repairs and Maintenance	40,270	40,000	50,000	40,000
Machine Maintenance & Service Contract	377	1,000	1,000	1,000
Computer License and Maintenance Contract	3,553	3,500	4,000	4,000
Telemetry Expense	6,000	8,500	8,500	7,000
Professional Services	5,838	10,000	20,000	15,000
Servitudes and Recordings	520	500	500	500
Workers Compensation	7,285	8,313	2,939	2,217
Insurance	68,696	48,000	68,000	70,000
Office Supplies	1,831	3,500	3,500	3,500
Computer Supplies	1,190	2,000	2,000	2,000
Safety Equipment	95		100	100
Water Testing	3,192	3,000	3,000	3,300
Uniforms	1,535	1,000	1,000	1,000
Op Supplies Food	1,021	1,000	1,000	1,200
Vehicle Supplies	4,611	8,000	8,000	6,000
Miscellaneous Materials & Supplies	7,552	12,000	12,000	10,000
Small Tools and Equipment	90	1,000	2,500	2,500
Water Purchase for Resale	1,374,616	1,100,000	1,100,000	1,400,000
Depreciation	202,865	210,000	210,000	210,000
Miscellaneous	3,835	500	500	500
Bad Debt Expense	1,676	6,000	6,000	4,000
Total East Iberville Water	<u>2,281,363</u>	<u>2,029,224</u>	<u>2,075,627</u>	<u>2,338,244</u>

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Utility Department**  
 2026 Budget

	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Original</u>	<u>2025</u> <u>Revised</u>	<u>2026</u> <u>Budget</u>
<u>Capital Expenditures</u>				
Equipment				
Vehicles				
Line Extensions	-	-	-	-
Total Capital Expenditures	-	-	-	-
Total Expenditures	<u>8,881,779</u>	<u>8,113,623</u>	<u>9,062,751</u>	<u>8,917,584</u>
Total Revenues vs. Expenditures	(1,034,435)	-	1,009,424	1,676,566
Contributed Capital	114,754			
Beginning Fund Balance	<u>21,704,464</u>	<u>20,776,078</u>	<u>20,784,783</u>	<u>21,794,207</u>
Ending Fund Balance	<u>20,784,783</u>	<u>\$20,776,078</u>	<u>\$21,794,207</u>	<u>\$23,470,773</u>

# DOCUMENT-WIDE CRITERIA



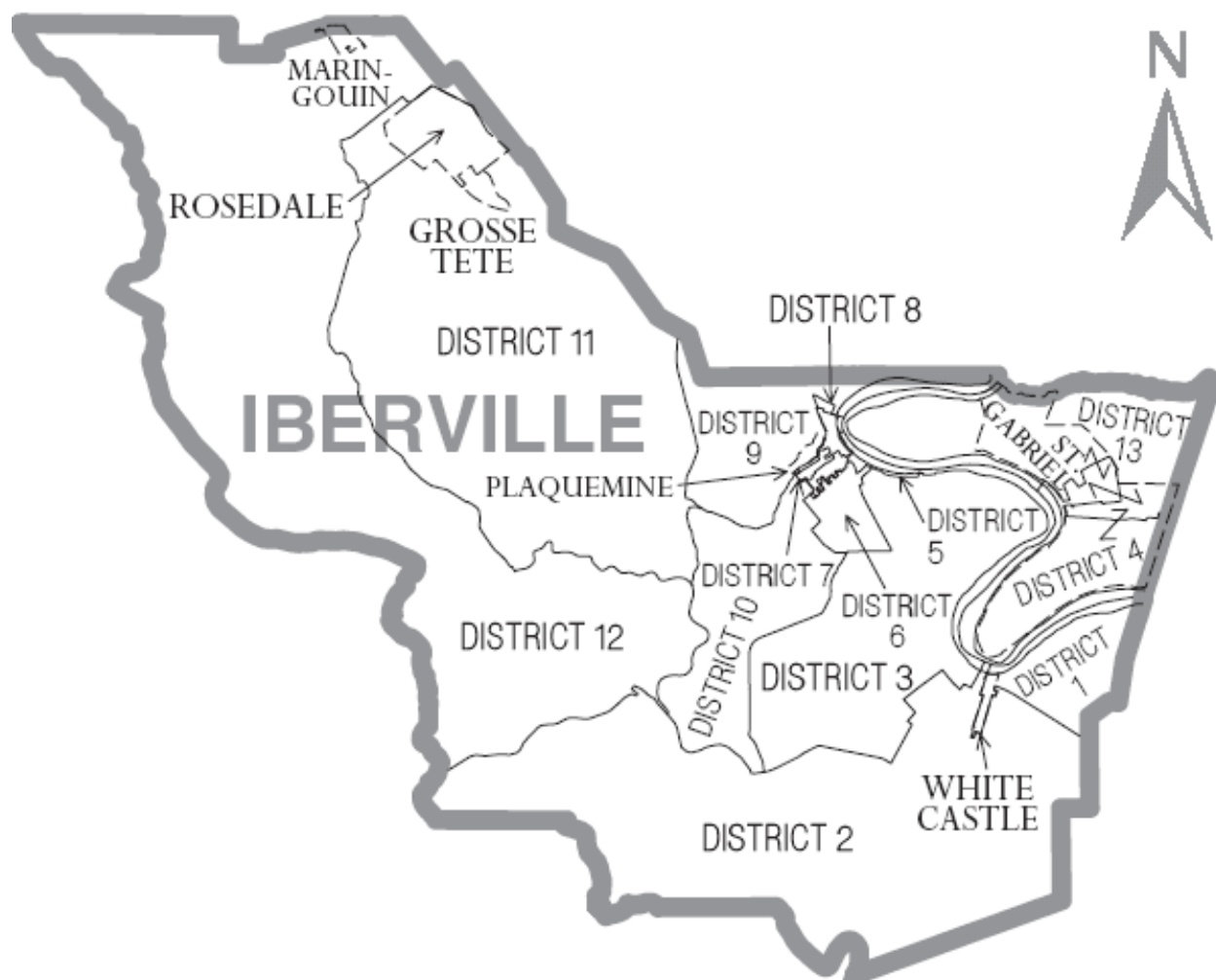
# Iberville Parish History

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

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

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

In 1997, a new form of government was established for the Parish that was written by a committee and voted on by registered voters. An elected Council with legislative authority and a parish-wide elected President who serves as the executive authority and is responsible for the administration of parish government. Since the implementation of the Home Rule Charter, parish residents have enjoyed increased services, improvements, and more efficient use of its resources. The Home Rule Charter provides the people of Iberville Parish more access to government; a balanced budget; full time Parish President elected by the voters of Iberville Parish; and a thirteen-member Council elected in single member districts.





**Iberville Parish Council**  
 Plaquemine, Louisiana  
**General Government Expenditures by Function**  
 Last Ten Fiscal Years

Fiscal Year	General Government	Housing Assistance	Public Safety	Public Works	Health & Welfare	Culture & Recreation
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	13,311,524	162,932	5,780,051	13,765,937	3,344,526	3,874,849
2025 (*)	13,534,383	179,611	6,607,483	15,039,164	3,645,875	4,460,773
2026 (*)	14,410,254	165,000	6,566,931	16,856,459	4,370,452	4,840,845

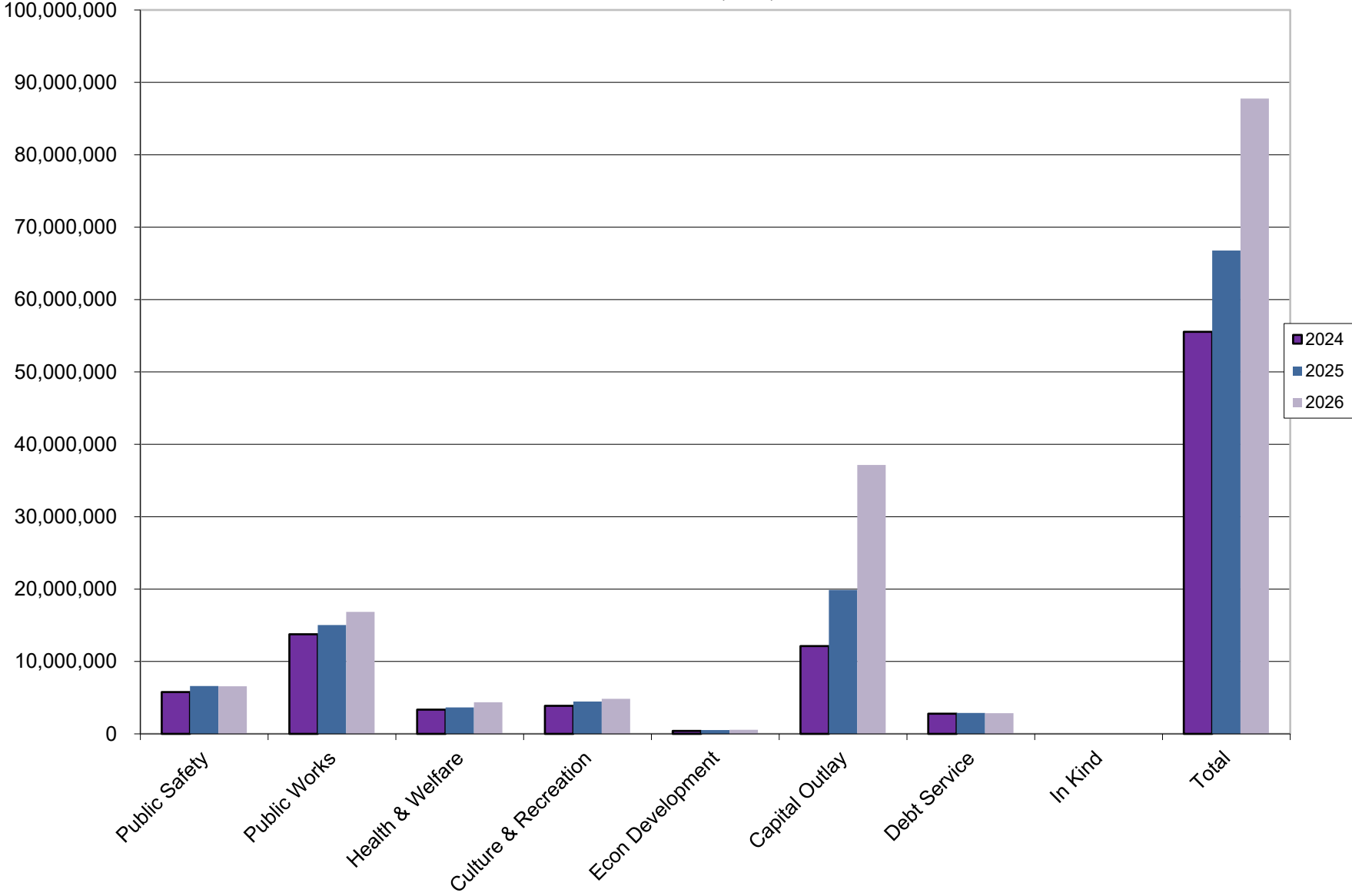
Fiscal Year	Economic Development	Capital Outlay	Debt Service	Other Expenditures	In Kind	TOTAL GOVERNMENT EXPENSES
2015	239,827	7,789,513	1,774,201			38,400,274
2016	238,228	11,937,668	2,616,830	13,703		42,598,738
2017	250,998	9,825,750	1,781,226			39,024,047
2018	256,039	11,206,812	2,103,550			41,424,870
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	403,642	12,121,437	2,781,563			55,546,461
2025 (*)	525,887	19,877,217	2,893,781			66,764,174
2026 (*)	557,981	37,143,157	2,850,600			87,761,679

Source: Annual Financial Reports for the last ten years.

(\*) This is an estimate based on the 2025 Revised Budget and 2026 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 2024, 2025, 2026



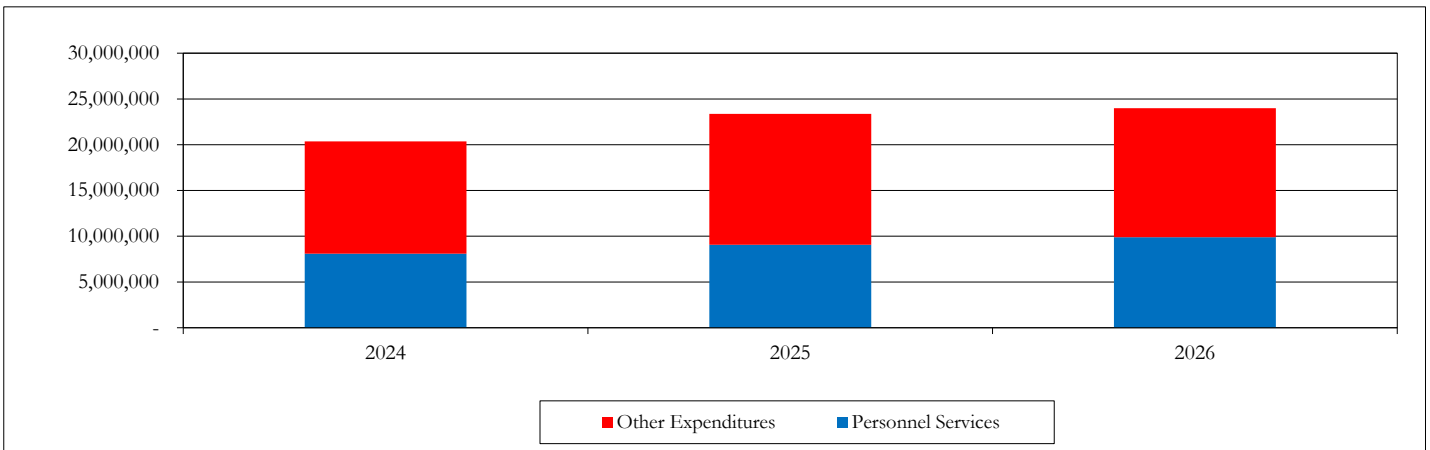
Iberville Parish Council  
 Plaquemine, Louisiana  
 Summary of Expenditures by Department  
 2026 Budget

**General Fund Expenditures**

	2024 Actual	2025 Original	2026		
			Requested	Budget	% Total
<b>Personnel Services:</b>					
Regular Salaries and Wages	6,183,780	6,998,568	7,453,986	7,823,403	32.6%
Overtime Salaries and Wages	287,469	249,950	47,200	47,200	0.2%
Part-time Salaries and Wages	80,700	110,400	30,000	110,000	0.5%
Employee Benefits	1,538,175	1,715,907	1,834,371	1,914,353	8.0%
	\$ 8,090,124	\$ 9,074,825	\$ 9,365,557	\$ 9,894,956	41.2%

<b>Other Expenditures:</b>					
Utilities	104,839	105,300	65,300	65,300	0.3%
General Supplies	346,930	418,080	558,870	539,870	2.2%
Vehicle Supplies	52,440	93,545	100,900	89,900	0.4%
Feeding and Maintenance of Prisoners	140,850	150,000	150,000	150,000	0.6%
Professional Services	1,358,080	1,377,210	1,770,468	1,770,468	7.4%
Insurance Fees	5,228,072	5,007,525	4,950,000	4,950,000	20.6%
Seminars and Travel	55,467	119,800	146,900	136,400	0.6%
Operating Transfers	1,442,253	1,580,000	1,905,000	1,905,000	7.9%
Acquisition of Equipment	526,084	700,000	545,000	545,000	2.3%
Capital Outlay- Building and System	96,723	625,000	200,000	200,000	0.8%
Capital Outlay- Non- Assigned		650,000			0.0%
Other	2,913,387	3,471,758	3,750,339	3,748,339	15.6%
	\$ 12,265,125	\$ 14,298,218	\$ 14,142,777	\$ 14,100,277	58.8%

<b>Total General Fund Expenditures</b>	<b>\$ 20,355,249</b>	<b>\$ 23,373,043</b>	<b>\$ 23,508,334</b>	<b>\$ 23,995,233</b>	<b>100%</b>
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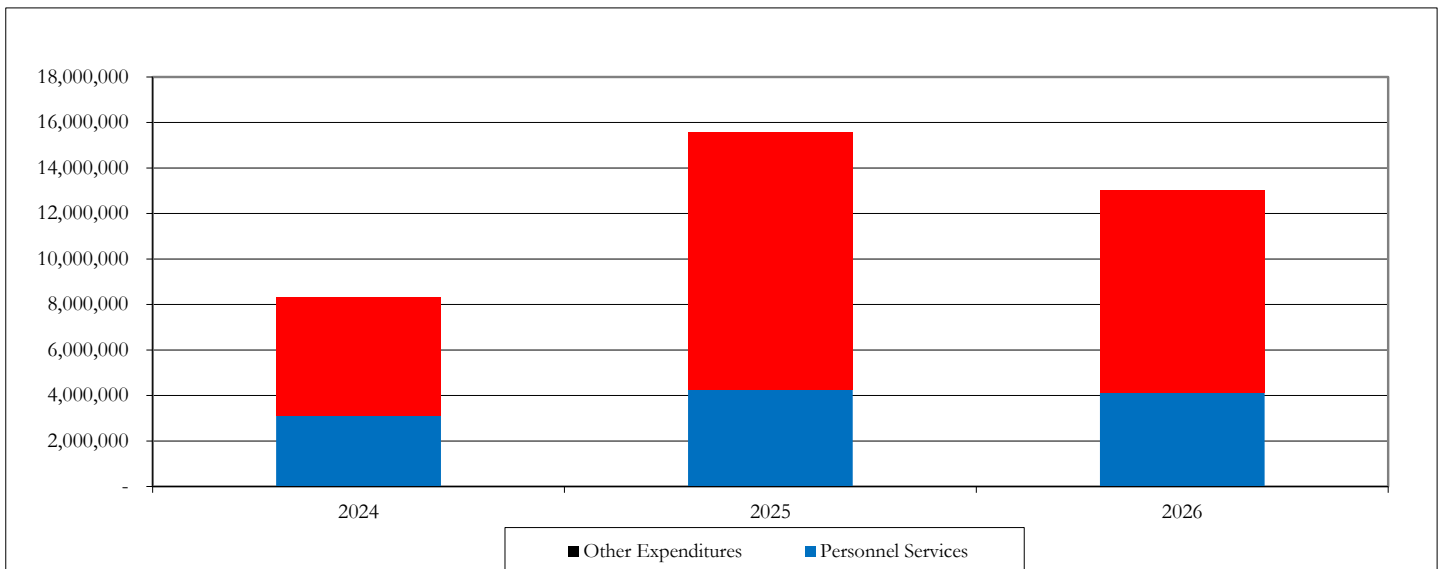
Iberville Parish Council  
 Plaquemine, Louisiana  
**Summary of Expenditures by Department**  
 2026 Budget

**Department of Public Works**

	2024 Actual	2025 Original	Requested	2026 Budget	% Total
<b>Personnel Services:</b>					
Regular Salaries and Wages	2,104,865	2,961,014	2,846,552	2,959,635	22.7%
Overtime Salaries and Wages	214,141	210,000	210,000	210,000	1.6%
Employee Benefits	800,835	1,075,254	927,178	944,225	7.3%
	<b>\$ 3,119,841</b>	<b>\$ 4,246,268</b>	<b>\$ 3,983,730</b>	<b>\$ 4,113,860</b>	<b>31.6%</b>

<b>Other Expenditures:</b>					
Utilities	88,424	101,500	91,500	91,500	0.7%
General Supplies	74,893	124,500	141,500	141,500	1.1%
Vehicle/Equipment Supplies and Maint.	1,306,512	1,350,000	1,400,000	1,400,000	10.8%
Road and Drainage Materials	566,571	506,000	385,000	385,000	3.0%
Liability, Property, and Auto Insurance	348,940	423,800	408,100	408,100	3.1%
Construction in Progress	508,753	3,750,000	3,000,000	3,000,000	23.0%
Infrastructure - other than buildings	345,225	4,000,000	1,500,000	1,500,000	11.5%
Acquisition of Equipment	1,389,342	150,000	1,200,000	1,200,000	9.2%
Transfers					0.0%
Other	599,430	907,050	775,950	776,800	6.0%
	<b>\$ 5,228,090</b>	<b>\$ 11,312,850</b>	<b>\$ 8,902,050</b>	<b>\$ 8,902,900</b>	<b>68.4%</b>

<b>Total DPW Expenditures</b>	<b>\$ 8,347,931</b>	<b>\$ 15,559,118</b>	<b>\$ 12,885,780</b>	<b>\$ 13,016,760</b>	<b>100%</b>
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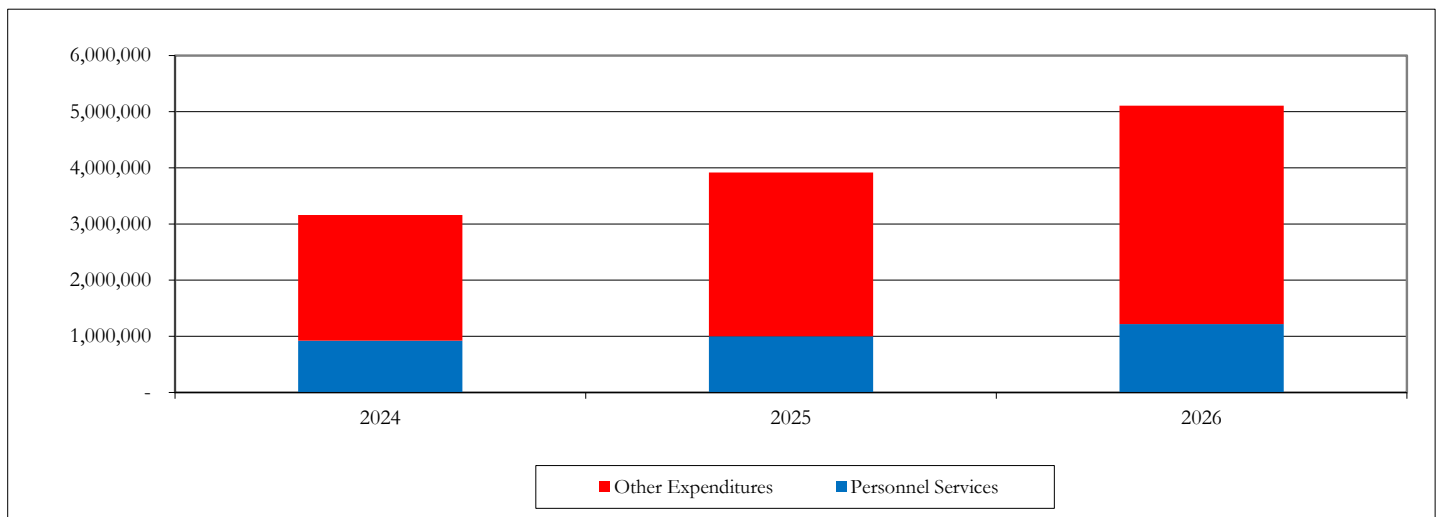
Iberville Parish Council  
 Plaquemine, Louisiana  
 Summary of Expenditures by Department  
 2026 Budget

**Department of Public Building Maintenance**

	2024 Actual	2025 Original	Requested	2026 Budget	% Total
<b>Personnel Services:</b>					
Regular Salaries and Wages	662,894	750,141	913,172	949,440	18.6%
Overtime Salaries and Wages	48,262	25,000	25,000	25,000	0.5%
Employee Benefits	212,217	223,777	239,103	244,082	4.8%
	\$ 923,373	\$ 998,918	\$ 1,177,275	\$ 1,218,522	23.9%

<b>Other Expenditures:</b>					
Utilities	457,672	478,880	459,000	459,000	9.0%
General Supplies	141,953	103,150	119,850	119,850	2.3%
Vehicle/Equipment Supplies and Maint.	33,231	41,500	41,000	41,000	0.8%
Maintenance Buildings and Grounds	645,160	573,000	679,000	679,000	13.3%
Liability, Property, and Auto Insurance	378,864	513,260	532,460	532,460	10.4%
Acquisition of Equipment & Capital Outlay	450,775	1,080,000	1,862,600	1,862,600	36.5%
Other	129,937	128,020	194,540	193,640	3.8%
	\$ 2,237,592	\$ 2,917,810	\$ 3,888,450	\$ 3,887,550	76.1%

<b>Total PBM Expenditures</b>	<b>\$ 3,160,965</b>	<b>\$ 3,916,728</b>	<b>\$ 5,065,725</b>	<b>\$ 5,106,072</b>	<b>100%</b>
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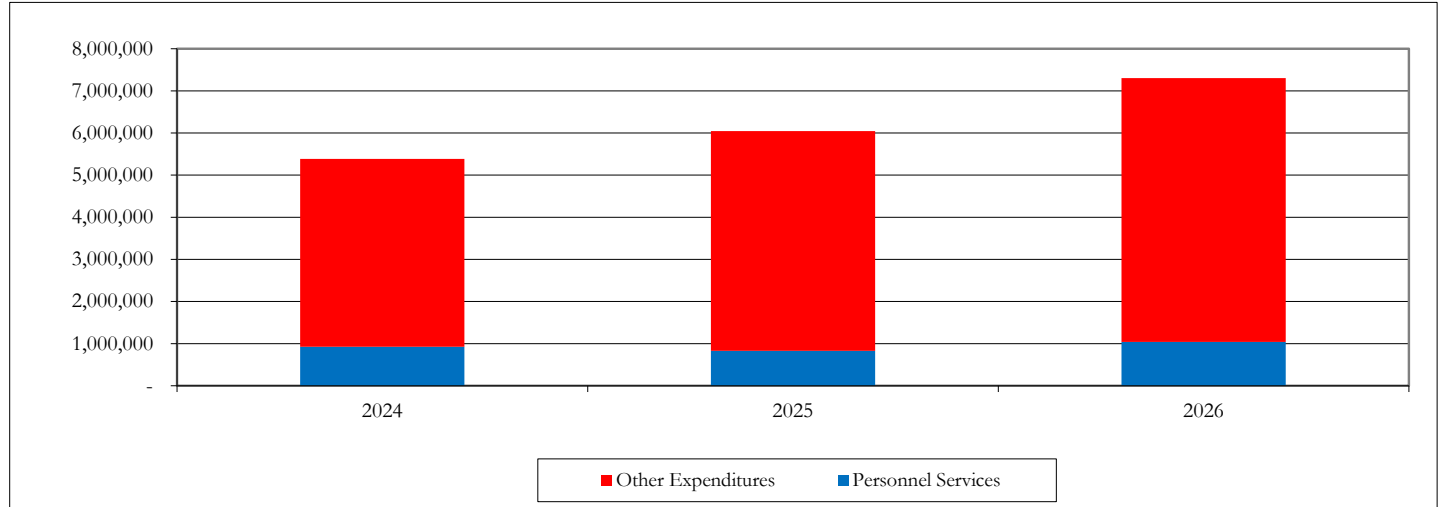
Iberville Parish Council  
 Plaquemine, Louisiana  
**Summary of Expenditures by Department**  
 2026 Budget

**Department of Solid Waste**

	2024 Actual	2025 Original	Requested	2026 Budget	% Total
<b>Personnel Services:</b>					
Regular Salaries and Wages	547,432	556,731	763,493	794,033	10.9%
Overtime Salaries and Wages	171,981	75,000			0.0%
Employee Benefits	206,484	197,614	242,225	247,355	3.4%
	\$ 925,897	\$ 829,345	\$ 1,005,718	\$ 1,041,388	14.3%

<b>Other Expenditures:</b>					
Contractual Services	107,971	150,000	150,000	150,000	2.1%
Solid Waste Residential and Boom Truck	2,924,402	3,124,990	3,638,188	3,638,188	49.8%
Solid Waste Recycling	117,940	100,000	150,000	150,000	2.1%
Solid Waste Governmental Buildings	645,715	400,000	695,000	695,000	9.5%
Vehicle/Equipment Supplies and Maint.	223,626	200,000	200,000	200,000	1.5%
Acquisition of Equipment	51,816	980,000	200,000	200,000	2.7%
Remove & Replace Garbage Cans Parish Wide			1,000,000	1,000,000	13.7%
Other	388,604	260,650	228,950	228,950	3.1%
	\$ 4,460,074	\$ 5,215,640	\$ 6,262,138	\$ 6,262,138	84.5%

<b>Total Solid Waste Expenditures</b>	<b>\$ 5,385,971</b>	<b>\$ 6,044,985</b>	<b>\$ 7,267,856</b>	<b>\$ 7,303,526</b>	<b>99%</b>
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**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Ad Valorem Tax Data**  
 Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Homestead Exemptions</u>	<u>Taxable Assessed Valuation</u>	<u>Percent Increase (Decrease) Total Assessed Valuation</u>
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%
2024	2,009,990,200	53,499,380	1,956,490,820	41.83%

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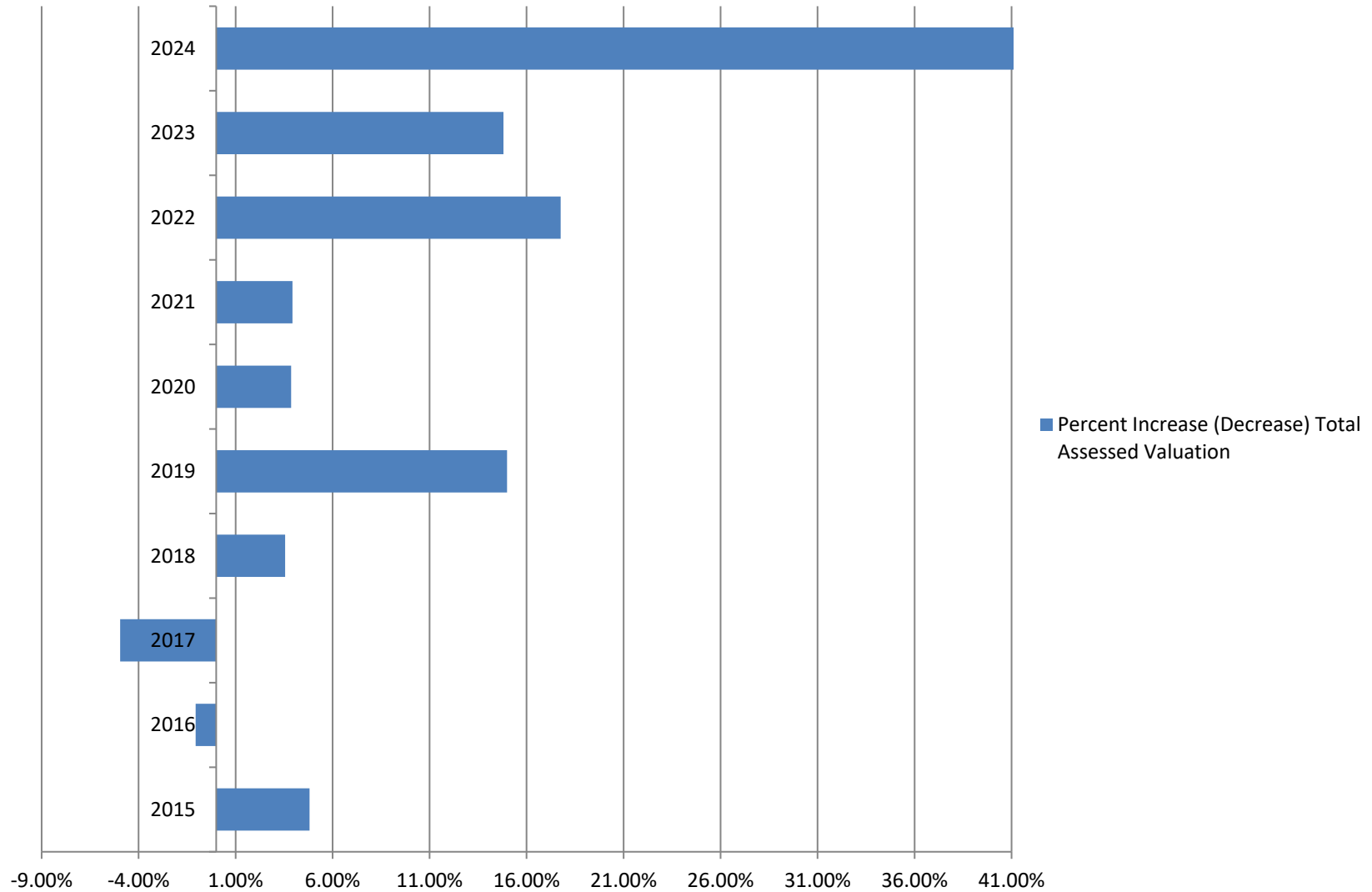
CLASSIFICATION ANALYSIS

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<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Public Service Property</u>
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
2024	2,009,990,200	158,888,410	1,742,775,820	108,325,970

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	
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%
2024	158,888,410	1,588,884,100	1,742,775,820	11,606,886,961	108,325,970	433,303,880	53,499,380	2,009,990,200	13,575,575,561	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
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%
2024	21,255,872	19,637,035	92%	695,895	20,332,930	96%

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.

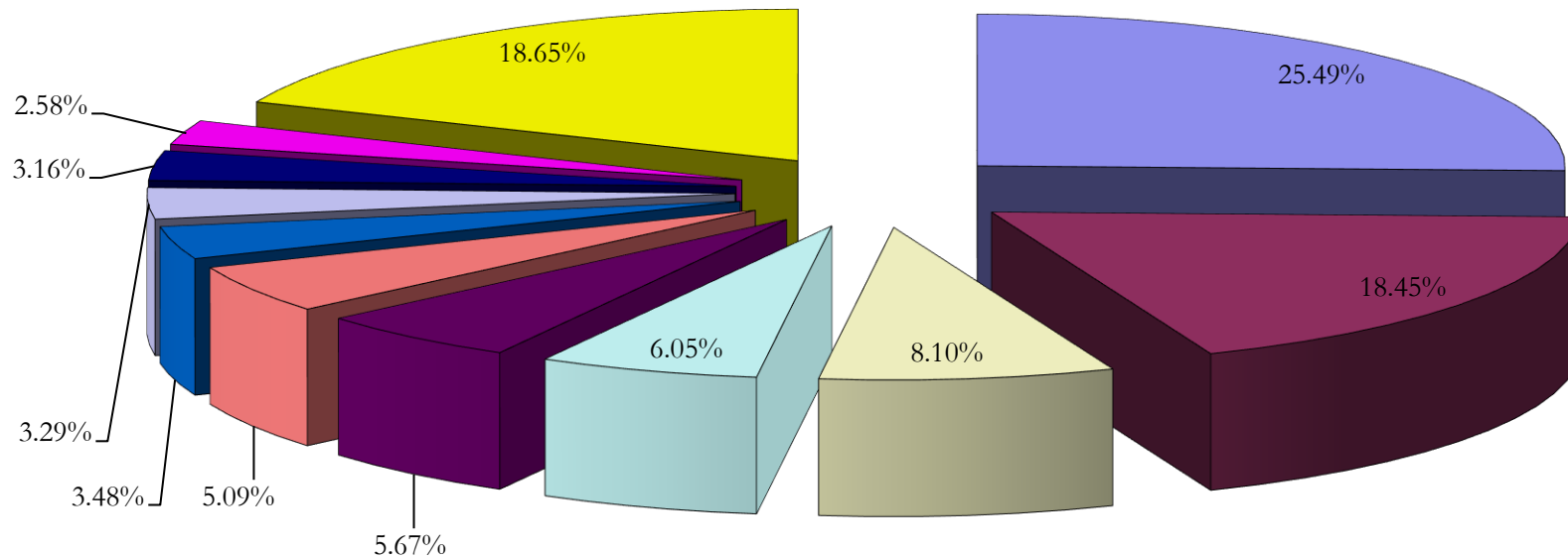
(2) Taxes collected beyond assessed tax levy are considered delinquent tax collections from prior year tax levy.

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Principal Taxpayers**  
 For the Year Ending December 31, 2024

<u>Taxpayer</u>	<u>Rank</u>	2024	
		<u>Assessed Valuation</u>	<u>Percentage of total Assessed Valuation</u>
Shintech Louisiana LLC	1	\$ 237,479,720	25.49%
Dow Chemcial Co	2	171,827,910	18.45%
Syngenta Crop Protection	3	75,423,950	8.10%
Dow Hydrocarbons	4	56,363,470	6.1%
Westlake Chemicals	5	52,785,750	6%
Cos Mar Company	6	47,414,060	5%
Blue Cube Operations LLC	7	32,414,230	3%
Flopam, Inc.	8	30,663,710	3%
Boardwalk Louisiana	9	29,389,980	3%
PCS Nitrogen Fertilizer	10	24,059,050	3%
Total		757,821,830	81%
Other		<u>173,714,260</u>	<u>19%</u>
		<u>\$ 931,536,090</u>	<u>100%</u>

Source : Iberville Parish Assessor's Office

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Principal Taxpayers**  
 (2024 Assessed Valuation)



<span style="color: blue;">■</span> Shintech Louisiana LLC	<span style="color: darkred;">■</span> Dow Chemical Co	<span style="color: olive;">■</span> Syngenta Crop Protection	<span style="color: teal;">■</span> Dow Hydrocarbons
<span style="color: darkpurple;">■</span> Westlake Chemicals	<span style="color: brown;">■</span> Cos Mar Company	<span style="color: blue;">■</span> Blue Cube Operations LLC	<span style="color: lightblue;">■</span> Flopam, Inc.
<span style="color: darkblue;">■</span> Boardwalk Louisiana	<span style="color: magenta;">■</span> PCS Nitrogen Fertilizer	<span style="color: yellow;">■</span> Other	

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

<b>Tax Description</b>	<b>Auth Rate</b>	<b>Levy 1st</b>	<b>Expires</b>	<b>Election Date</b>	<b>Max Mill</b>	<b>Adj. Max Mill</b>
General Alimony	4.000	0000	0000	Perpetuity	2.490	2.490
Exempted Municipalities	2.000	0000	0000	Perpetuity	1.240	1.240
Library	4.000	2016	2025	3/28/2015	4.000	.000
Drainage Dist	5.000	2019	2028	11/18/2017	5.000	5.000
Recreation Dist	3.000	2023	2032	4/24/2021	3.000	.000
Fire Prot Dist No 2	6.780	2025	2035	4/27/2024	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	\$ 57,459	1,169,113,705	\$ 17,404,616	\$ 2,966,799	\$ 14,759,917	1.26%	1.03%	590
2025	29,766	*	2,009,990,200	\$ 14,586,106	\$ 2,322,121	\$ 12,263,985	0.61%	*	490

(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
2024	2,225,000	370,705	2,595,705	20,355,249	0.13

Source: Iberville Parish Council Financial Report - Year 2014-2024  
 Iberville Parish Council Budgets: Amended 2024 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

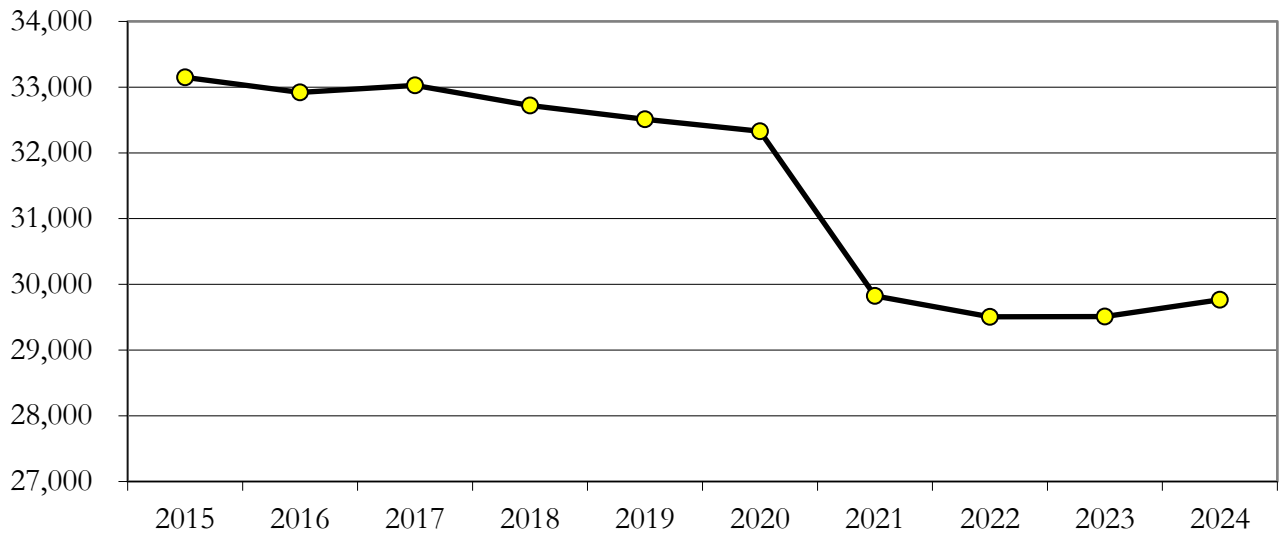
<u>Fiscal Year</u>	<u>Iberville Parish</u>			
	<u>Estimated Population</u>	<u>Personal Income (thous. of dollars)</u>	<u>Per Capita Income</u>	<u>Unemployment Rate %</u>
2015	33,149	1,216,693	36,829	7.1%
2016	32,920	1,208,348	37,808	7.2%
2017	33,027	1,302,613	39,569	6.2%
2018	32,721	1,355,403	41,423	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	1,650,553	55,730	4.1%
2024	29,766	N/A	N/A	4.8%

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

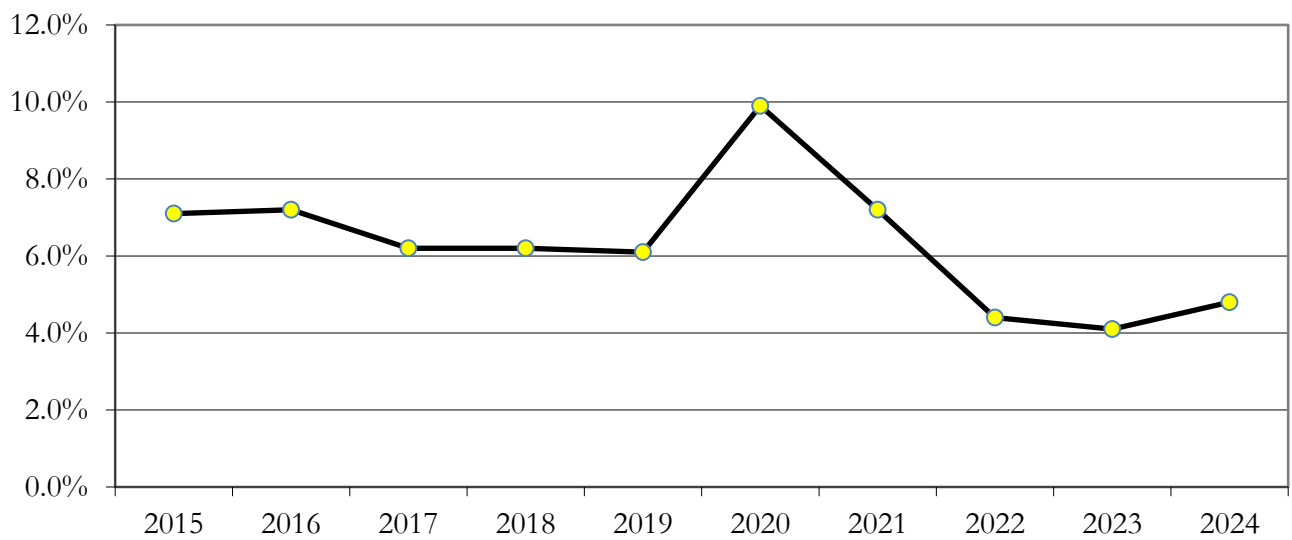


**Iberville Parish Council**  
Plaquemine, Louisiana  
**Demographics**  
Last Ten Fiscal Years

Population



Unemployment Rate %



# GLOSSARY



**Iberville Parish Council**  
Plaquemine, Louisiana  
**Glossary**  
2026 Budget

**Ad Valorem Taxes.** Taxes, commonly referred to as property taxes, levied on both real and personal property according to the property's valuation and the tax rate.

**Adopted Budget.** The operating and capital budgets that have been voted on and accepted as the legal financial document of the entity.

**Appropriation.** Money that must be used in a particular way, according to an official decision.

**Approved Budget.** The budget which has been approved by full council, adjusted to reflect in year virements (i.e. transfers between budgets).

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

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

**Balanced Budget.** A situation in financial planning or the budgeting process where total revenues are equal to expenditures, and neither a budget deficit nor a budget surplus ("the accounts balance").

**Basis of Accounting.** Timing of recognition for financial reporting purposes.

**Basis of Budgeting.** Method used to determine when revenues and expenditures are recognized for budgetary purposes.

**Balanced Budget.** A budget in which the 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.

**Iberville Parish Council**  
Plaquemine, Louisiana  
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**Budget Message.** Statement summarizing the plans, policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipalities experience during the past year and its financial status at the time of the message.

**Budget Year.** The fiscal year for which the budget is being considered; the fiscal year following the current year.

**Business-type Activities.** Activities that receive a significant portion of their funding through user charges.

**CAD (Computer Aided Dispatch).** The CAD provides an electronic log of all 911 calls. It records the time of the call, time of dispatch, units dispatched, time of responder arrival, and other information regarding the call. The CAD also contains the special needs database for residents who may be bed ridden, blind, deaf, or have other health problems.

**Capital Expenditure.** Funds used by a company to acquire or upgrade physical assets such as property, industrial buildings or equipment.

**Capital Outlay.** Improvements to land or infrastructure that are used in operations and have initial useful life extending beyond a single reporting year and a cost of over a thousand dollars.

**Capital Projects Fund Type.** Account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Charges for Services.** Fees collected for services such as site design review and fire inspections.

**CPI.** Consumer Price Index is used as a measure of the increase in the cost of living. This index is provided by the U.S. Department of Labor.

**Component Unit.** Legally separate organization for which the elected officials of the primary government are financially accountable.

**Constitutional Amendment.** A law or change to an existing law that is added to a governing document.

**Contractual Services.** Expenditures for services other than personal services that are required by the government in the administration of its assigned functions.

**Debt Service.** Outlays in the form of debt principal payments, periodic interest payments, and related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods.

**Iberville Parish Council**  
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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 of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**EPA.** Federal Environmental Protection Agency.

**Executive Branch.** The administrative arm of government (and thus also called the “administration” or the “administrative branch of government”); is the part of government that has sole authority and responsibility for the daily administration of the parish.

**Expenditure.** A decrease in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, and intergovernmental grants, entitlements, and shared revenues.

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

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

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

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

## Iberville Parish Council

Plaquemine, Louisiana

### Glossary

2026 Budget

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

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

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

*Economic Development.* All expenditures for economic development within the parish.

*General Government.* All expenditures for the Executive, Legislative, and Judicial branches of government.

*Health and Welfare.* All activities involved in the conservation and improvement of public assistance and institutional care for individuals economically unable to provide essential needs for themselves.

*Public Safety.* A major function of the government that has as its objective the protection of persons and property.

*Public Works.* All fixed works, such as roadways, canals, bridges, and utilities, constructed for public use, which is owned and maintained by the government.

**Fund.** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, together with all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance.** The excess of the assets of a fund over its liabilities and reserves, except in the case of funds subject to budgetary accounting, where, prior to the end of a fiscal period, it represents the excess of fund's assets and estimated revenues for the period over its liabilities, reserves, and available appropriations for the period.

**GAAP.** Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and reporting, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goals.** Broad aims toward which programs are directed.

**Iberville Parish Council**

Plaquemine, Louisiana

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2026 Budget

**Government Finance Officers Association (GFOA).** The professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906.

**Governmental Accounting Standards Board (GASB).** A seven-member board organized in 1984 to establish standards of financial accounting and reporting for state and local governmental entities.

**Governmental Fund Types.** Four fund types are used to account for a government's governmental-type activities. These are the general fund, the special revenue fund, the debt service fund, and the capital projects fund.

*Capital Projects Fund.* A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

*Debt Service Fund.* A fund established to account for the accumulation of resource for, and the payment of, general long-term debt principal and interest.

*General Fund.* The fund used to account for all financial resources, except those required to be accounted for in another fund.

*Special Revenue Fund.* The fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purpose.

**Grant.** Contribution or gift of cash or other assets from another government to be used or expended for specified purpose, activity, or facility.

**Homestead Exemption.** Value of residential property exempted from property tax assessment for owner-occupied property.

**Interfund Transfers.** The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue.** Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**IPC.** Iberville Parish Council

**Judicial Branch.** The branch of government charged with the interpretation of laws and the administration of justice; the judiciary.

**Legislative Branch.** The branch of government having the power to make laws.

**Iberville Parish Council**  
Plaquemine, Louisiana  
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**LCDBG.** Louisiana Community Development Block Grant.

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

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

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

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

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

**Operating Budget.** The annual budget estimate of the total value of resources required for the performance of operations.

**Ordinance.** A formal legislative enactment by the Council that has the full force and effect of law within the boundaries of the Parish.

**Parish Council.** A group of people who are elected to make decisions for their parish.

**Parish President.** One appointed or elected to preside over an organized body of people which is the elected chief executive officer and head of the executive branch.

**Personnel Allotment.** The number and classifications of employee positions authorized for a given department, division or agency.

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

**Proposed Budget.** The operating and capital budget that has been brought before the legislative body for approval, but has not yet been voted on.

**Proprietary Funds.** These funds are used to account for a government's business-type activities.

**Revenues.** Increases in net current assets from sources other than expenditure refunds and residual equity transfers. Types of revenues include taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeitures, and miscellaneous revenues. General long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than revenues.



**Iberville Parish Council**

Plaquemine, Louisiana

**Glossary**

2026 Budget

**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.