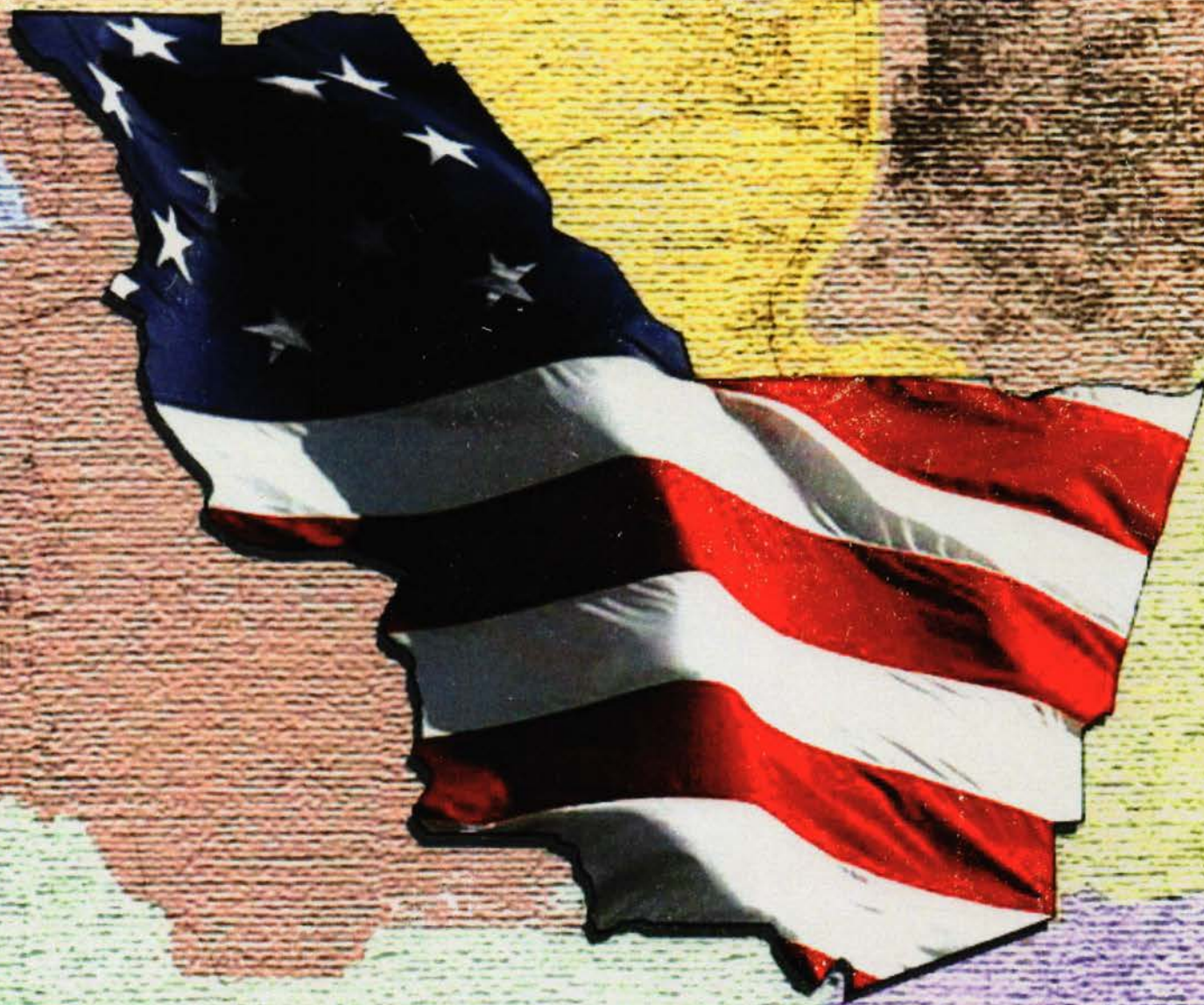


IBERVILLE PARISH PLAQUEMINE, LA



2017 ADOPTED BUDGET

NOVEMBER 15, 2016

www.ibervilleparish.com

2016 Amended and 2017 Operating & Capital Budgets

Iberville Parish Council Plaquemine, Louisiana

J. Mitchell Ourso, Jr
PARISH PRESIDENT

Edward A. Songy, Jr
CHIEF ADMINISTRATIVE OFFICER

Randall W. Dunn, CPA
FINANCE DIRECTOR

Stephanie C. Glynn
ASSISTANT FINANCE DIRECTOR

Iberville Parish Council Members

District 1 Warren Taylor, Vice Chairman

District 7 Ty J. Arnold

District 2 Mitchel Ourso

District 8 Hunter S. Markins

District 3 Thomas E. Dominique, Sr. (incoming)

District 9 Terry J. Bradford

District 4 Leonard Jackson

District 10 Louis R. Kelley, Jr.

District 5 Edwin M. Reeves, Jr.

District 11 Timothy J. Vallet

District 6 Courtney P. Lewis

District 12 Matt Jewell, Chairman

District 13 Bart B. Morgan

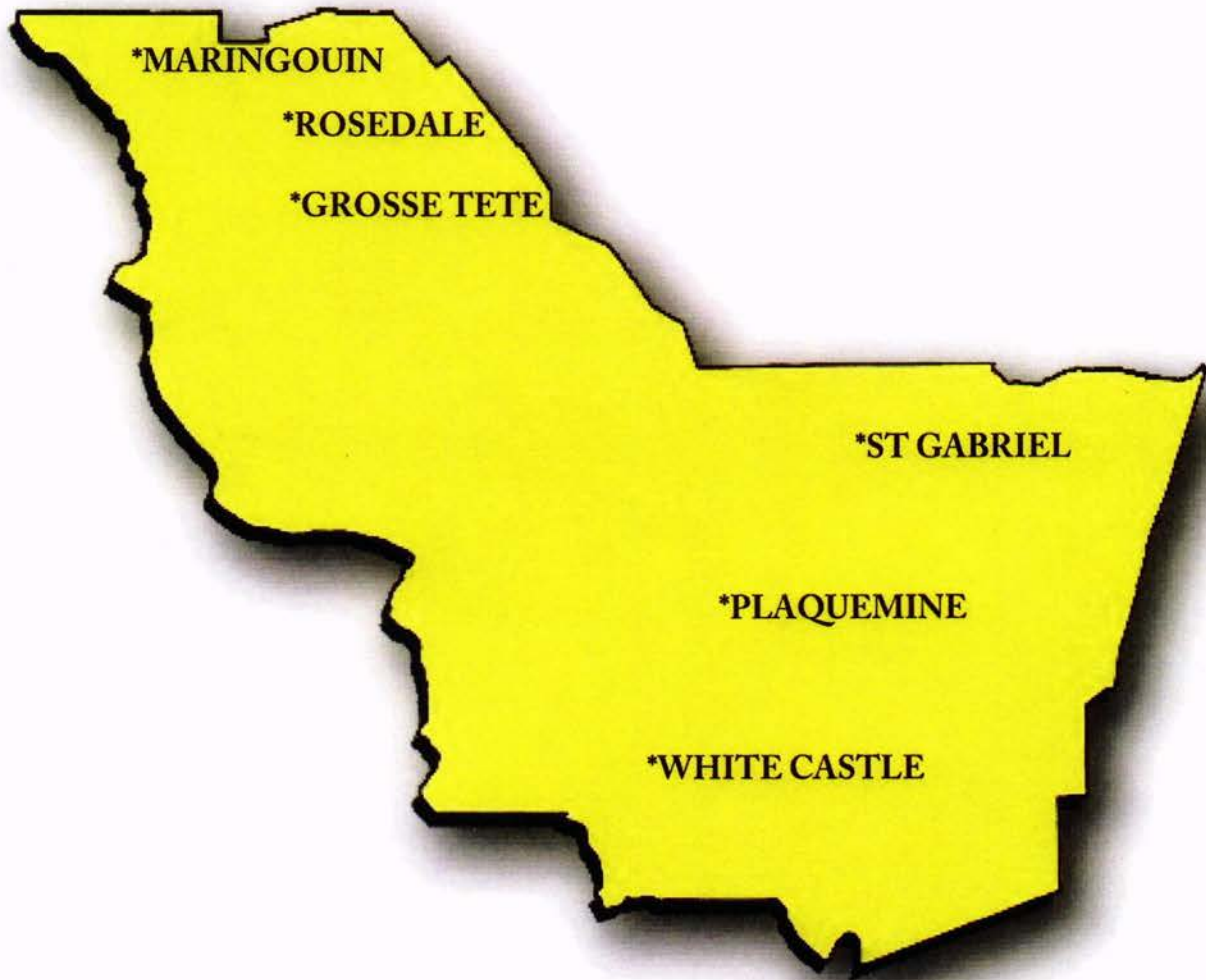
Iberville Parish Council
 Plaquemine, Louisiana
2017 Operating and Capital Budgets

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PART I

Iberville Parish, La



PRESIDENT'S POLICY STATEMENT

MISSION STATEMENT

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

SERVICE AREA

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

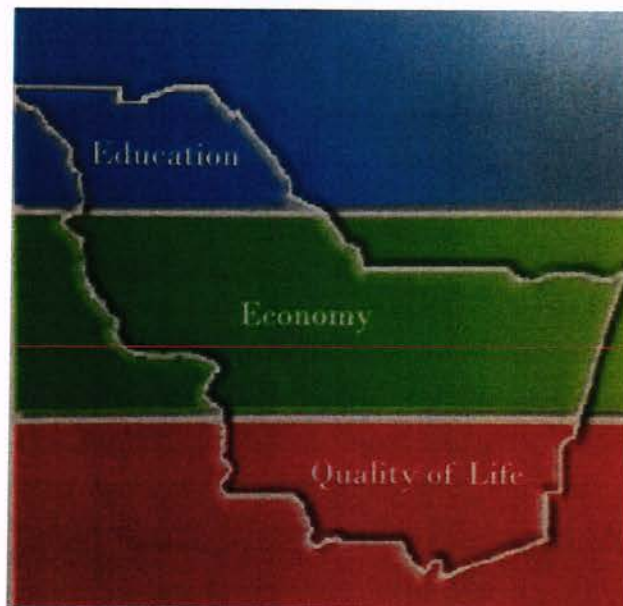
Iberville Parish Council
Plaquemine, Louisiana
Goals and Performance Measures
2017 Budget

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 which defines the community's dream for the future of the parish. The *Goals* take the *Vision* and break it into individual elements which need to be addressed in order to attain the "dream." Each goal is analyzed with regard to:

- 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:



Iberville Parish Council
Plaquemine, Louisiana
Goals and Performance Measures
2017 Budget

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 state's 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 which will afford every citizen the opportunity to reach his/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.

FUNCTIONS OF PARISH GOVERNMENT

Citizens of Iberville Parish

General government is charged with expenditures for the legislative and judicial branches of government. It also is charged with expenditures made by the chief executive office and other top-level auxiliary and staff agencies in the administrative branch of the government. The accounts are subdivided into three groups: legislative, executive and judicial.

- *Legislative* is charged with expenditures of governing body in the performance of its primary duties and subsidiary activities. A decision whether a given item should be charged to a legislative account is based on whether the item is a direct or an indirect cost. Direct costs are charged to legislative accounts. Indirect costs are charged to another account, usually a staff agency account.
- *Judicial* includes accounts for recoding expenditures for judicial activities of the government.
- *Executive* includes accounts for recording expenditures of general executive officers and boards of the government.

Public Safety, a major function of government, has as its objective the protection of persons and property. The major sub-functions under public safety are police protection, fire protection, protective inspection, and correction.

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

Health and Welfare includes activities involved in the conservation and improvement of public health, and activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for their selves.

Culture and Recreation includes all activities maintained for the benefit of residents and visitors.

Economic Development is the development of economic wealth of the Parish for the well-being of its citizens.

STATE OF LOUISIANA
PARISH OF IBERVILLE

ORDINANCE IPC #017-16

PROPOSED 2017 BUDGET AND AMENDED 2016 BUDGET ORDINANCE

**ORDINANCE TO ADOPT THE FISCAL YEAR 2017 OPERATING AND CAPITAL
IMPROVEMENT BUDGET AND THE AMENDED 2016 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, 2017 through December 31, 2017.

WHEREAS, the 2016 amended and 2017 Operating and Capital Improvement Budgets have been presented to the Iberville Parish Council and the General Public, and a public hearing will be held on the budgets and all proposed modifications, if any, on the 15th day of November 2016, 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 2017 budgets to the extent such funds are received by the Iberville Parish Council.

WHEREAS, the 2016 amended budget and the 2017 Operating and Capital Improvement budgets having been duly submitted for public hearing on the 15th day of November, 2016.

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

"That the 2017 Operating and Capital Improvement budgets for the Iberville Parish Council be approved and adopted as amended.

"That the 2016 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, 2017, in accordance with law."

The foregoing ordinance having been submitted to a vote, the substitute motion was adopted by the following yeas and nays vote on roll call:

The foregoing ordinance which was previously introduced at the meeting of the Iberville Parish Council on October 18, 2016 and a summary thereof having been published in the official journal on October 27, 2016, the public hearing on this ordinance held on the 15th day of November, 2016, at 6:00 p.m., at the Council on Aging, 58105 Court Street, Plaquemine, Louisiana, was brought up for final passage with a motion by Councilman Reeves, and seconded by Councilman Arnold, having been duly submitted to a vote, the ordinance was duly adopted by the following yeas and nays vote on roll call:

YEAS: Taylor, Ourso, Jackson, Reeves, Lewis, Arnold, Markins, Bradford, Kelley, Vallet, Morgan.

NAYS: None.

ABSTAIN: None.

ABSENT: Dominique.

The ordinance was declared adopted by the Chairman on 15th day of November, 2016.

IBERVILLE PARISH COUNCIL

BY:

Matthew H. Jewell
MATTHEW H. JEWELL, CHAIRMAN

ATTEST:

Kirsha D. Barker
KIRSHA D. BARKER
COUNCIL CLERK

CERTIFICATE

I, Kirsha D. Barker, do hereby certify that I am the duly qualified and appointed Council Clerk of the Parish Council, Parish of Iberville, State of Louisiana.

I further certify that the above constitutes a true and correct copy of an ordinance adopted by the Iberville Parish Council in regular session on the 15th day of November, 2016.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Parish of Iberville, State of Louisiana, on this 15th day of November, 2016.

Kirsha D. Barker
KIRSHA D. BARKER
IBERVILLE PARISH COUNCIL CLERK

I, Kirsha D. Barker, Council Clerk of the Iberville Parish Council, hereby certify that the above ordinance was presented to the Parish President, Hon. J. Mitchell Ourso, Jr., by me on the 18th day of November, 2016 at 3:00 P. M.

Kirsha D. Barker
KIRSHA D. BARKER
IBERVILLE PARISH COUNCIL CLERK

I, J. Mitchell Ourso, Jr., Parish President, do hereby acknowledge receipt of the above ordinance on the 18th day of November, 2016 at 9:00 A. M.

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

I, J. Mitchell Ourso, Jr., Parish President, hereby Approve
(approve/ veto) the above ordinance on the 18th day of November, 2016.
(If vetoed attach veto statement.)

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Iberville Parish Council
Louisiana**

For the Fiscal Year Beginning

January 1, 2016

Executive Director

SPECIAL ACKNOWLEDGEMENTS

Willie Blank
Information Technology

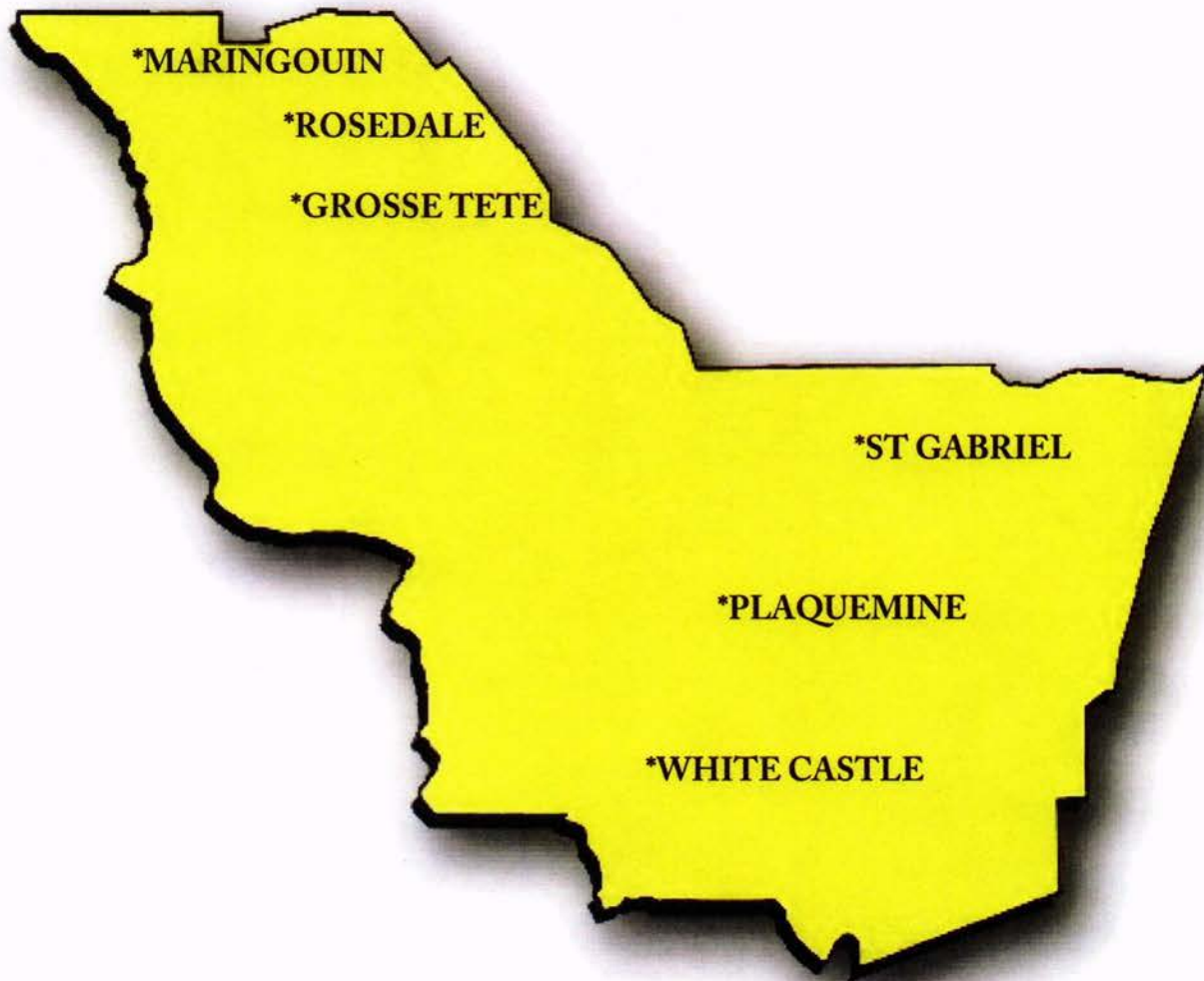
Lindsi Dupre
Accounts Receivable/Purchasing Agent

Megan Meador
Accounts Payable Specialist

Virginia Distefano
Payroll Coordinator

BUDGET MESSAGE & OVERVIEW

Iberville Parish, La



J. MITCHELL OURSO, JR.
PARISH PRESIDENT
MATTHEW H. JEWELL
CHAIRMAN
WARREN TAYLOR
VICE-CHAIRMAN
EDWARD A. SONGY, JR.
CHIEF ADMINISTRATIVE OFFICER
KIRSHA D. BARKER
COUNCIL CLERK
RANDALL W. DUNN, CPA
DIRECTOR OF FINANCE

Iberville Parish Council

P.O. Box 389
Plaquemine, LA 70765-0389

COUNCIL MEMBERS:

WARREN TAYLOR
DISTRICT 1
MITCHEL J. OURSO
DISTRICT 2
THOMAS E. DOMINIQUE, SR.
DISTRICT 3
LEONARD JACKSON, SR.
DISTRICT 4
EDWIN M. REEVES, JR.
DISTRICT 5
COURTNEY P. LEWIS
DISTRICT 6
TY J. ARNOLD
DISTRICT 7
HUNTER S. MARKINS
DISTRICT 8
TERRY J. BRADFORD
DISTRICT 9
LOUIS R. KELLEY, JR.
DISTRICT 10
TIMOTHY J. VALLET
DISTRICT 11
MATTHEW H. JEWELL
DISTRICT 12
BART B. MORGAN
DISTRICT 13

October 27, 2016

Honorable Matthew H. Jewell, Council Chairman,
Members of the Iberville Parish Council
Citizens of Iberville Parish
Plaquemine, Louisiana

Dear Council Chairman, Members and Citizens:

I respectfully submit for your review and consideration budgets for our General and Special Revenue funds, and Capital Improvement funds for Iberville Parish for fiscal year 2017.

The economy of Iberville Parish has experienced continued growth during 2016. We have experienced increases in sales/use tax and a slight decrease in property taxes growth during 2016 due to taxpayer audit settlements and a slight decrease in taxable values on the parish property tax rolls. We expect taxes to remain elevated during 2017 and 2018.

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 increased Sales\Use tax collections during 2017. Low natural gas prices have led to a decrease in the petrochemical industry production cost. The continued recovery of the national economy has driven petrochemical manufacturing demand higher. Conditions do look favorable for 2017 and 2018.

The Constitutional Amendment that was adopted on November 2, 2010 will provide for an increase in severance tax collections that can be used for the maintenance and construction of parish roadways. This will change the annual maximum amount remitted to Iberville Parish from \$850,000 to \$1,850,000 for the first year and \$2,850,000 in subsequent years. Iberville Parish is not in a position to reach the \$1,850,000 cap, nor will it be a position to reach the \$2,850,000 cap in year 2. Because of the language in the amendment, natural gas prices have to exceed year 2008 levels for the new limits to take effect. We estimate that Iberville will receive \$1,000,000 during 2017. Once Natural Gas prices return to the 2008 levels, we expect to see a significant increase in severance tax collections. There are no economic indicators that show the price of natural gas increasing anytime in the near future.

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An Equal Opportunity Employer

Imagine  Iberville!

The Iberville Parish Council voted to adopt the assessor's millage rates as presented. There was no significant increase in taxable property that warranted a roll-back of millages. The adjusted rates for the year are as follows:

<u>Purpose</u>	<u>Adj. Rate</u>	<u>Max Rate Allow.</u>
General Alimony	2.49	2.49
General Alimony within City Limits	1.24	1.24
Iberville Parks and Recreation	3.00	3.00
Public Building Maintenance	3.00	3.00
Parish-Wide Drainage	5.00	5.00
Library Maintenance	4.00	4.00
Fire District No. 2	6.78	6.78
Fire District No. 1	3.95	3.95

The Iberville Parish Assessor completed a property tax re-assessment and presented adjusted rates to the Parish Council in August of 2016. The next re-assessment will take place during 2020.

Comments on Operations

Solid Waste Program

Iberville Parish has renegotiated its contract with Progressive Waste Solutions of LA for a new four year term beginning January 12, 2016 ending January 14, 2020. The provisions of that contract provide for once per week automated residential pickup, once per week boom pickup. The new contract sets a rate of \$15.89/household for fully automated once per week residential and boom truck service. During 2016 Iberville Parish along with representatives from Progressive Waste performed a joint house count. That count raised the number of services residences from 11,888 to 13,265. The estimated annual contracted rate, with no CPI increase, is \$2,529,370. Iberville administration has proposed a balanced budget for 2017. Should the cost for the disposal of solid waste drastically increase due to regulatory requirements and/or CPI increases, Iberville maintains one 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.

Sales | Use Tax

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

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

We have projected sales\use tax to increase from \$19,298,029 in 2015, to \$20,138,562 in 2017. The projected increase is due to continued healthy economic environment surrounding our Petro-Chemical industry. It is always the administrations intent to take a conservative approach when budgeting revenues and allocating expenditures based on those conservative estimates.

Schedule of Future sales/use tax percentages:

2017 – 3%
 2018 – 3%
 2019 – 3%
 2020 – 3%
 2021 – 3%

Property Tax

Iberville Parish levied an average of 9.978 mills parish-wide which is projected to generate \$6,285,000 for 2017, up from \$6,075,000 in 2016. Iberville Parish used its property taxes to fund General Government, Public Safety, Public Works, Economic Development, Health, Public Building Maintenance, Drainage Maintenance and Fire Protection. The biggest reason for this increase was because of the renewal of the Public Building Maintenance tax.

Schedule of 2016 property tax authorized millage rates:

Primary Government:

	<u>Authorized</u>	<u>2016 Levy</u>
General Alimony	2.49 mills	2.49 mills
General Alimony within Municipal limits	1.24 mills	1.24 mills
Parish-Wide Drainage	5.00 mills	5.00 mills
Public Building Maintenance	3.00 mills	3.00 mills

Component Units:	<u>Authorized</u>	<u>2016 Levy</u>
Parks and Recreation	3.00 mills	3.00 mills
Library	4.00 mills	4.00 mills

Schedule of additional 2016 property tax authorized within Fire Protection Districts:

	<u>Authorized</u>	<u>2016 Levy</u>
Fire District No. 1	3.95 mills	3.95 mills
Fire District No. 2	6.78 mills	6.78 mills

We expect to levy the same millage rates in 2017.

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 which 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 2016 nor will they increase during 2017. 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 2017 is \$663 for the employer and the balance for the employee for single coverage currently is \$77.56/month or \$191.70/month depending on plan selection. Dependent and Family coverage plans also did not increase. Dependent coverage will remain the responsibility of the employee.

Retirement Contributions

The 2016 employer's contribution rate to the Parochial Employees' Retirement System (PERS) was certified at 13.00% by the system's Board of Trustees. The 2017 employer's required contribution rate to the system is 12.50%. This budget provides funding at this level. The employee contribution rate will remain at 9.50% in 2017.

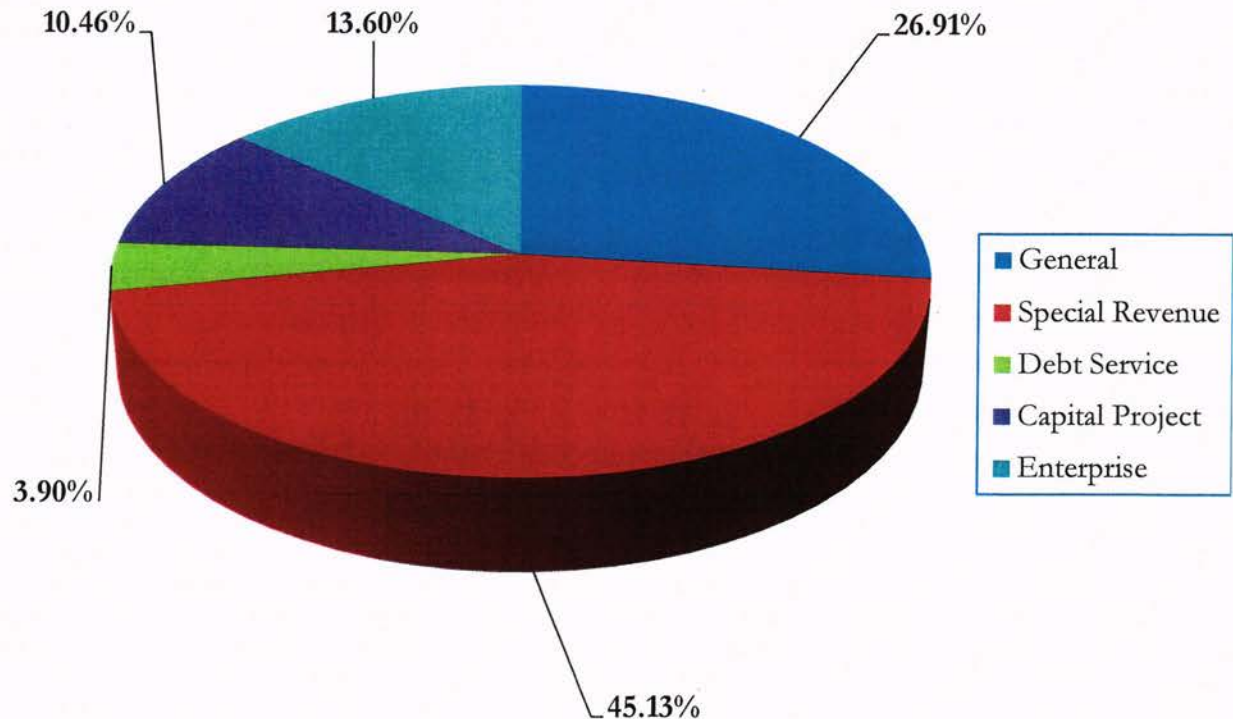
Summary of All Funds

The proposed budget for the year 2017 including all funds, exclusive of transfers between funds is \$45,167,447. This represents a decrease of 35.42% from year 2016. The chart below depicts a comparison between the 2017 and 2016 budgets by fund type.

Appropriations – All Funds 2017 compared to 2016

	2017 Budget	2016 Budget	2017 Budget Over (Under) 2016 Budget	
Fund Type	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Percent</u>
General	\$ 12,155,741	\$ 12,587,311	\$ (431,570)	- 3.55%
Special Revenue	20,382,869	22,602,841	(2,219,972)	-10.89%
Debt Service	1,760,437	13,932,206	(12,171,769)	-691.41%
Capital Project	4,725,000	5,825,000	(1,100,000)	-23.28%
Proprietary	<u>6,143,400</u>	<u>6,219,850</u>	<u>(76,450)</u>	<u>-1.24%</u>
	\$ 45,167,447	\$ 61,167,208	\$ (15,999,761)	-35.42%

**Total 2017 Appropriations by Fund Type
Excluding Transfers between funds \$45,167,447**

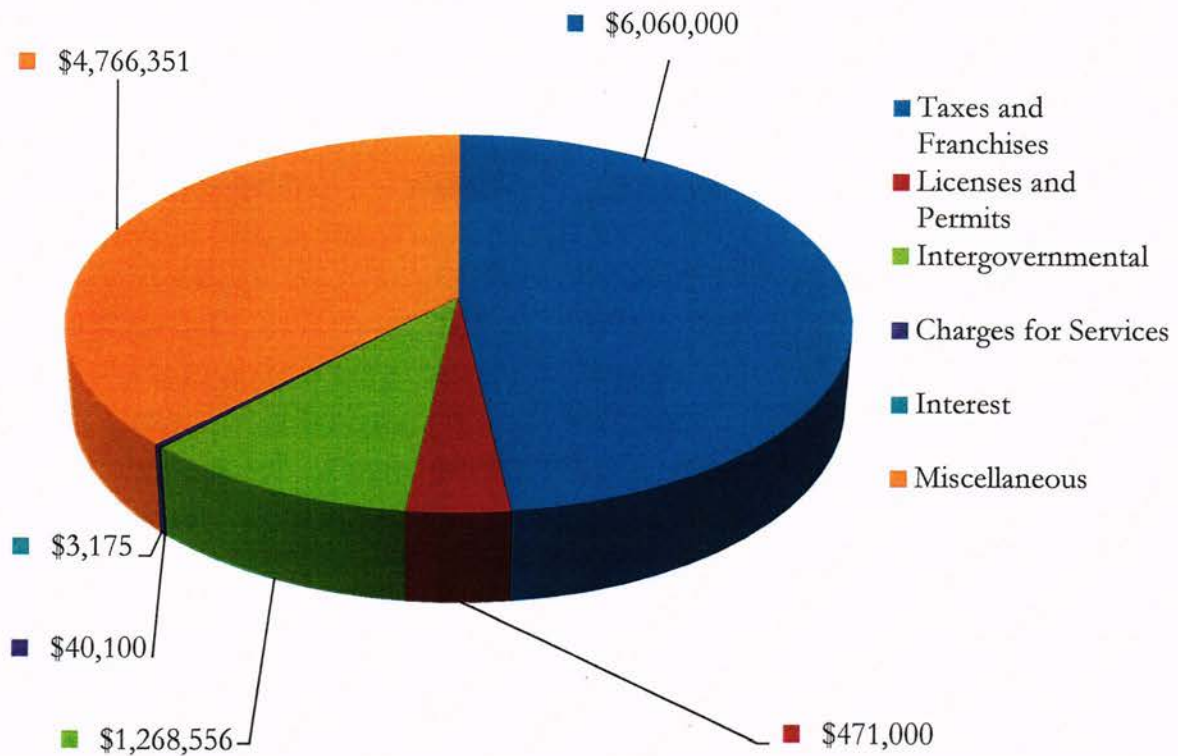


**Total 2017 Appropriations by Fund Type
Excluding Transfers between funds \$39,024,047**

General Fund

As shown above, the General Fund makes up 26.91% of our total budget for 2017. The general fund provides funding for general operations of the government and includes most revenue that is not legally dedicated for a specific purpose.

General Fund Sources of Revenue \$12,609,182



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 48% of the General Fund Revenue. The underlying assumption for the estimates in Property Tax is that it increases by 2% to 6% per year if the Parish Council rolls the millages to the amount authorized by proposition.

The total appropriations for the General Fund 2017 Annual Operating Budget increased by \$431,570 compared to the 2016 Amended Budget.

**Appropriations – General Fund
2017 compared to 2016**

Function	2016 Budget	2017 Budget	2017 Budget Over (Under) 2016 Budget	
General Government	\$ 7,164,847	\$ 6,925,207	\$ (239,640)	-3.46%
Public Safety	1,868,070	1,819,528	(48,542)	-2.67%
Public Works	1,388,527	1,369,330	(19,197)	-1.40%
Health and Welfare	1,668,103	1,575,694	(92,409)	-5.86%
Culture and Recreation	228,884	208,102	(20,782)	-9.99%
Economic Development	194,880	195,880	1,000	0.51%
Capital Outlay	74,000	62,000	(12,000)	19.35%
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
	\$12,587,311	\$12,155,741	\$(431,570)	-3.557%

Debt Management

Iberville Parish issued \$12,000,000 of Sales Tax Revenue Bonds in February of 2007 to construct and improve parish roads and to construct a new facility for elderly citizens. The bonds were rated A+ by Standard and Poor's then later the rating was upgraded to AAA once the bonds had been fully insured. All debt associated with this issuance will be serviced out of the Sales Tax Bond Debt Service Fund. As of October 27, 2016, \$585,000 of this debt remains outstanding.

Iberville Parish issued an additional \$8,970,000 of Sales Tax Revenue Bonds in April of 2009 to construct and improve parish roads and to supplement the construction cost of rebuilding the parish maintenance barn facility from damage sustained following Hurricane Gustav. The bonds are rated A+ by Standard and Poor's. As of October 27, 2016, \$1,845,000 of this debt remains outstanding.

Iberville Parish refunded portions of both the 2007 and 2009 road improvement bonds in the amount of \$10,410,000. These bonds will become due beginning in 2018 after the non-callable portions of the prior bonds are fully serviced. The bond interest ranges from .82% to 2.25% due semiannually through February 1, 2027. As of October 27, 2016, \$10,410,000 of this debt remains outstanding.

Iberville Parish issued an additional \$8,000,000 in Water Revenue Bonds on October 1, 2015. These bonds were issued to construct a twelve inch water line to connect Water District 3 plant to the South Side of the Water District at Point Pleasant. This debt is retired through the DHH debt service fund. As of October 27, 2016, \$4,358,469 of this debt remains outstanding.

On October 20, 2016 Iberville Parish has \$17,694,998 in primary government debt. \$12,840,000 of this debt was due to sales tax revenue bonds, \$61,529 in capital lease financing and \$435,000 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 accomplishment for 2017 is a near balanced budget across all funds without significantly dipping into reserves. We are projected to slight decrease fund balance (not considering any debt issued) in total for 2017 by (\$604,751). The Iberville Parish Solid Waste Fund will maintain a balanced budget from both amended 2016 and 2017 budget years. 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 2017 budget also includes a balanced General Fund Budget. Because of a decrease in property values during 2016, property taxes were lower than originally projected. This relieves the pressure on the Public Building Maintenance fund which in turn puts more Sales Taxes in the General Fund. There are no material increases or decreases in Fund Balances for any of our government funds for 2017.

Relevant Financial Policies

The Iberville Parish government strives to adhere to both its short term and long term financial policies. Long term financial policies are driven by the conservative approach to financial management implemented by the finance department on a daily basis. Long term financial plans and policies have been developed to ensure that our citizens are guaranteed a high level of service with the least amount of cost. Iberville has implemented two main policies to ensure financial stability. These two policies are as follows:

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

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 increase slightly from 2016 and 2017. 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 continued its upward trend through 2016. We feel as if we will reach the peak of this cycle in 2018, with taxes beginning to fall in 2019 and 2020. 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 2016 operating budget expenditure total is \$43,201,798 and the 2017 operating budget expenditure total is \$29,197,297 for a net decrease of \$14,003,501.

Capital budgeted expenditures have increased from a 2016 amended budget amount of \$11,745,560 to a 2016 budgeted amount of \$9,825,750. This is a 19.53% increase from the 2016 original budget amount of \$1,919,810.

Priorities and Issues for the 2017 Budget Year

Iberville Parish is projecting an increase in Sales\Use Tax collections for 2016 and 2017. Because of strengthening fund balances over the last 3 years Iberville is expected to continue to operate at current service levels until those taxes rebound.

Iberville Parish has signed a contract with Ochsner to serve as the operator of the Iberville Medical Facility. The only Emergency Medical Facility in Iberville Parish was heavily damaged by the hurricane and subsequently closed. It is our main goal to work with Ochsner to make this facility successful.

The Louisiana Recovery Authority has also approved other projects for Iberville Parish, including but not limited to water tower construction, drainage projects, building renovations, sewer projects and housing rehabilitation.

Capital Projects for 2017

Iberville Parish will expend \$9,825,750 for capital outlay projects for 2017. Some of the major projects that are included in the 2017 budget are as follows:

1. Iberville parish has budgeted \$875,000 to complete significant improvements to Water District #3. These improvements include a 12 inch main extension and the raising of two towers. These projects will increase water pressure and quality.
2. We have also budgeted \$1,200,000 for the design and construction of a Senior Center in North Iberville.
3. Iberville has budgeted \$2,500,000 for HVAC replacement at the Courthouse.
4. Iberville has also budgeted \$1,500,000 for the maintenance of roads throughout the parish.

The addition of capital outlay as assets on the balance sheet does affect operating costs in some cases. Each case varies and its operating cost is examined to make sure it meets the constraints of its associate operating budget.

Strategic Goals and Strategies


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

Distinguished Budget Presentation

The Finance Department received the "Distinguished Budget Presentation Award" from the Government Finance Officer's Association of the United States and Canada for the *2016 Annual Operating Budget*. This award is the highest professional recognition in governmental budgeting. To receive this award, a government must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communications device. This is the eleventh consecutive year that the department has received this award. I commend the Finance Department for repeatedly demonstrating their commitment to excellent financial disclosure.

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

Sincerely,



Jessel M. Ourso, Jr.
Parish President



PARISH STRUCTURE

In 1997 a new form of government was established for the Parish which 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
- A thirteen member Council elected in single member districts

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 is developed to provide an overall view of the budget process which can help to ensure that all aspects have been considered and that adequate time has been devoted to meet deadlines. The budget calendar for the development of the 2017 Annual Operating Budget was as follows:

July 26, 2016	Letters were sent from the Parish President's Office to supervisors, directors, and coordinators seeking their departmental budget request
August 19, 2016	Deadline for submitting budget requests
September 28, 2016	Compilation of proposed budget sent to Parish President for review
October 18, 2016	Proposed budget submitted to Parish Council
November 15, 2016	Parish Council approval of proposed budget
January 1, 2017	Operating Budget effective

Budget request packets were sent to the departments and agencies in July 2016. Each department was asked to review prior year spending and provide a forecast of what anticipated future spending would be. 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 at which the operating budget is



submitted, the Council ordered a public hearing to discuss the budget submitted. The final budget shall be finally 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 which 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.

Special Revenue Funds are 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.

- ❖ *Bayou Pigeon Fire Department*
- ❖ *Bayou Sorrel Fire Department*
- ❖ *Bayou Goula Fire Department*
- ❖ *Office of Emergency Preparedness*
- ❖ *Drainage*
- ❖ *Coroner's Office*
- ❖ *Criminal Court*
- ❖ *Visitor Enterprise*
- ❖ *President's Council on Drug Abuse*
- ❖ *Fire District #1 (East Side)*
- ❖ *White Castle Fire Department*
- ❖ *Parish Transportation*
- ❖ *Public Building Maintenance*
- ❖ *Vehicle & Equipment Replacement*
- ❖ *Sales Tax Roads*
- ❖ *Solid Waste*
- ❖ *Parishwide Water Operation SRF*
- ❖ *Fire District #2 (Bayou Blue)*
- ❖ *Iberville Medical Complex CDBG*



- ❖ *Community Service Block Grant*
- ❖ *LIHEAP*
- ❖ *E-911*
- ❖ *FEMA Utility Assistance*
- ❖ *Section 8 Housing*
- ❖ *Disaster Relief Fund*
- ❖ *LA Recovery Authority - CDBG*

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*
- ❖ *Sales Tax Bond Reserve*
- ❖ *2015 DHH Loan Reserve*
- ❖ *DHH Loan Service Fund*

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*
- ❖ *Iberville Parish Medical Facility*
- ❖ *WD3 Line Extension Project DHH*
- ❖ *Iberville Industrial Park*

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.

- ❖ *Sales Tax*
- ❖ *Utility*

GASB statement 34 requires that funds be classified as major or non-major. Governmental Funds designated as major funds are the General Fund, Drainage Maintenance Fund, Public Building Maintenance Fund, Sales Tax Roads Fund, Solid Waste Fund, Head Start Fund, and the Capital Improvement Fund. All other funds are designated as non-major.



FINANCIAL POLICIES

The Financial Policies were included in the Home Rule Charter which was adopted on January 18, 1997 and 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 lapse 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 which 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

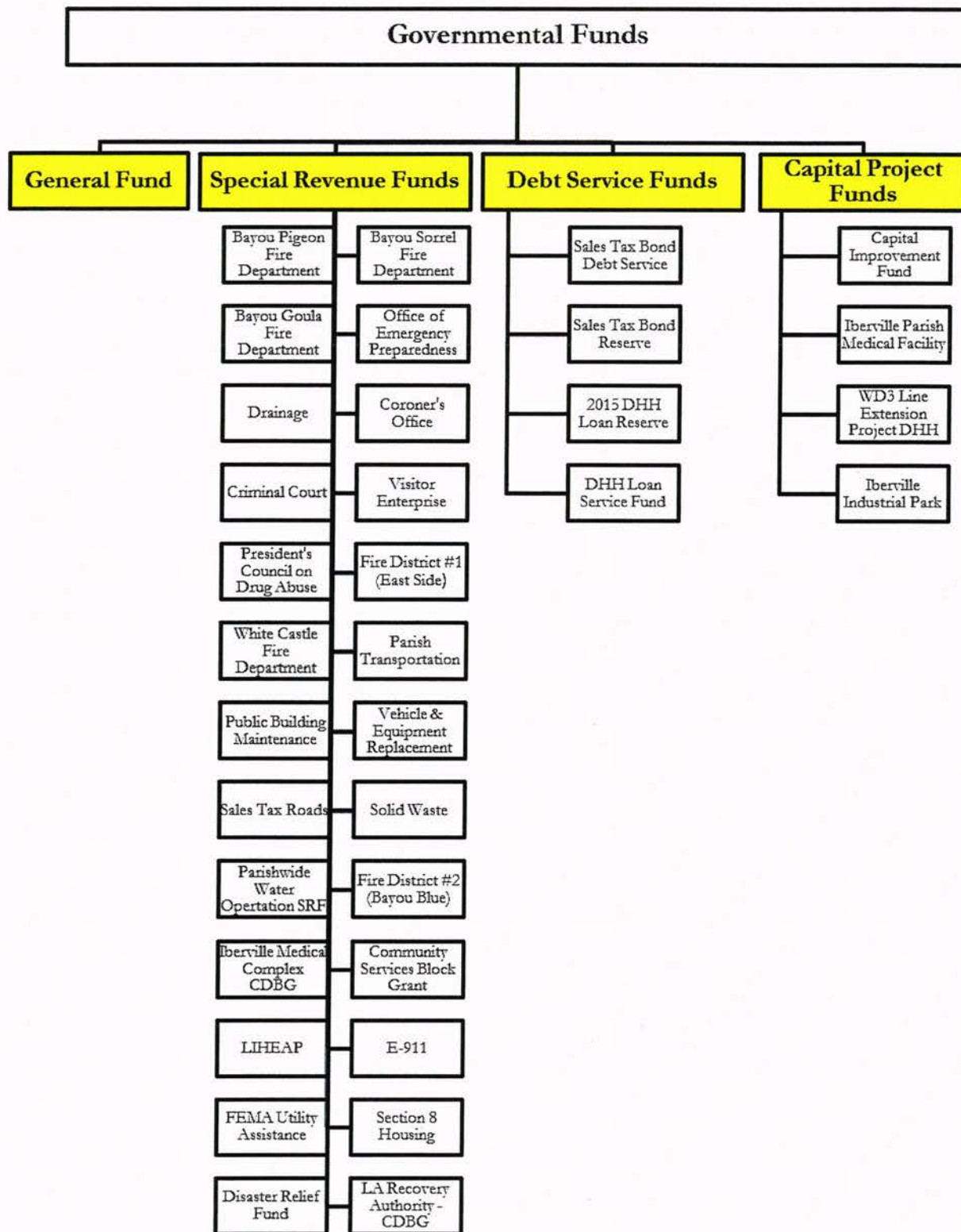
The Parish shall prepare an itemized budget for each fund. The budget must be balanced. A "balanced budget" is defined as the total budgeted expenditures that shall not exceed the total estimated revenues, including beginning fund balances, available within each fund. In any fund in which expenditures/expenses exceed revenues, operating reserves shall be used to meet the shortfalls. The 2017 budget was balanced primarily by tax revenue, fund balance and conservative expenditure forecasts.

LEGAL REQUIREMENTS

Budget Amendments

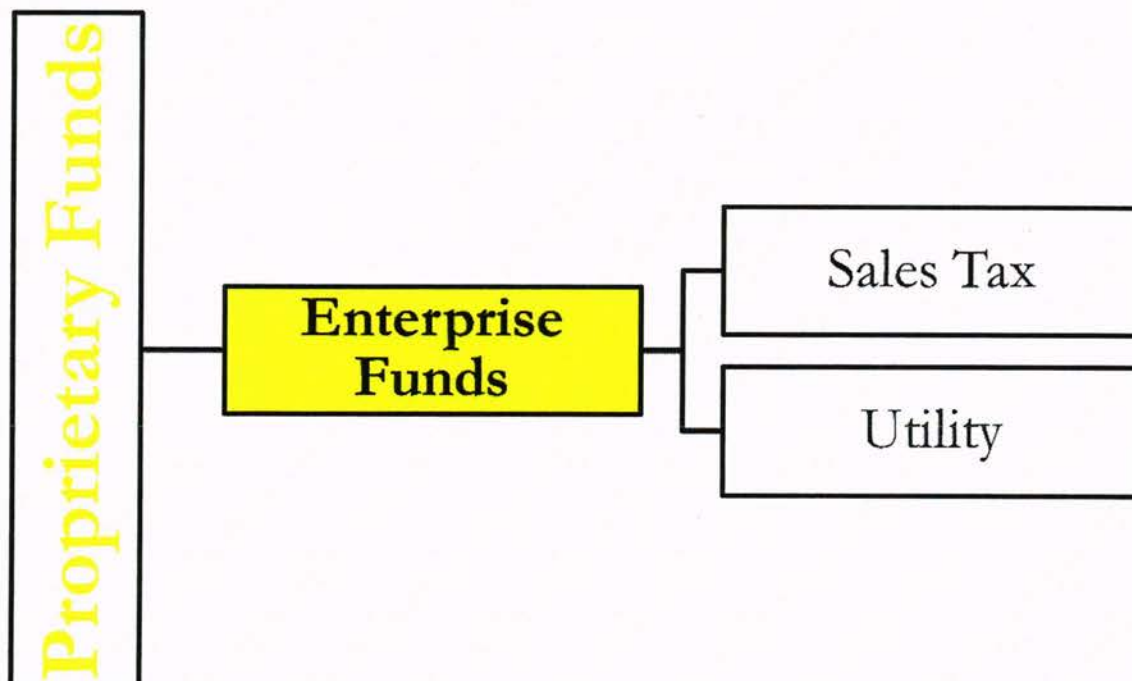
- Legal requirements applicable to budget amendments are set forth in the Home Rule Charter (Section 5-04). The Home Rule Charter states the modifications can be made by the following:
- Supplemental appropriations which come available during the year. The council must issue a budget ordinance to supplement the budget.
- An Emergency appropriation which 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.



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

**Denotes Major Fund



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

**Denotes Major Fund

ORGANIZATIONAL CHART

Citizens of Iberville Parish

Executive Branch

President J. Mitchell Ourso, Jr.

Administrative

Chief Administrative Officer
Edward A. Songy, Jr.

Finance

Finance Director
Randall W. Dunn

Human Resources

Human Resource Director
Charlene Siplin

Social Services

Office of Community Service Director
Randolph Ware

Public Works

Public Works Director
Mark Migliacio

Public Safety

Office of Emergency Preparedness
Laurie Doiron

General Services

Public Building Maintenance

Public Building Maintenance Director
Troy Tempanero

Utility Department

Utility Director
Mark Migliacio

Sales Tax

Sales Tax Director
David Hall

Legislative Branch

Council

Registrar of Voters
Component Units

Judicial Branch

Court Reporters

Public Defender

Justice of the Peace

Constables

Jury Commissioners

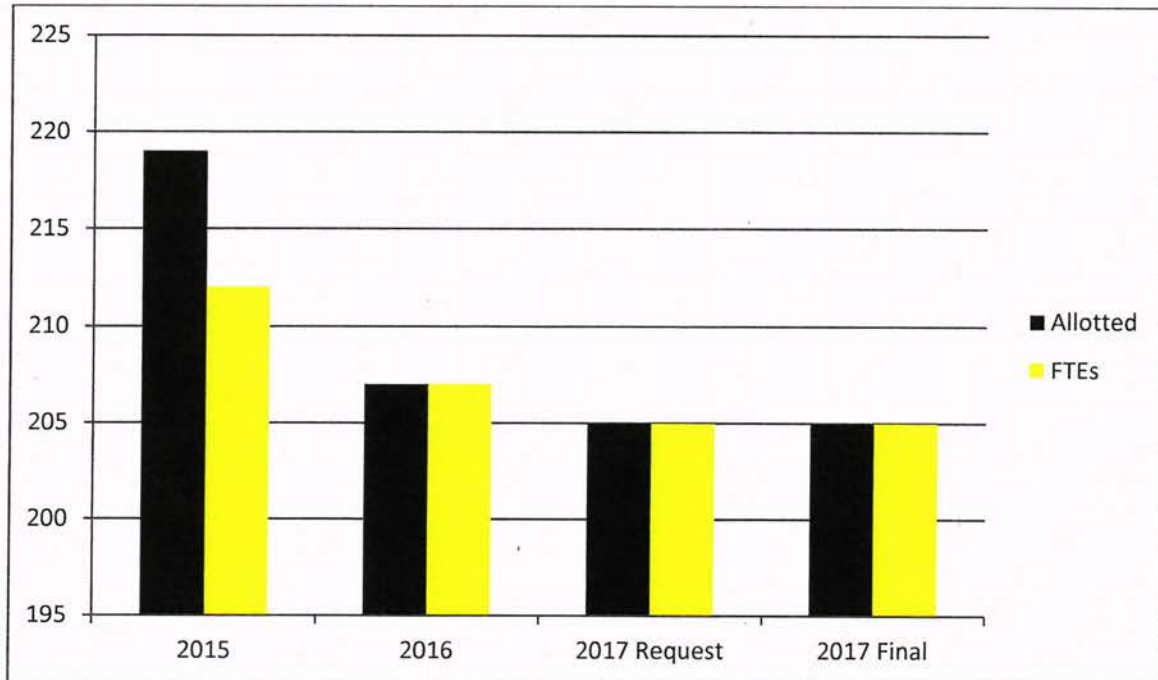


Budgeted Full-time Equivalent Summary

In order to more accurately follow past staffing and human resource allocation decisions by program, three-year history of full-time equivalents by department is presented on page 18. 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 monies from the Enterprise Funds covering the rest.

Parish-wide staffing from FY 2016 to FY 2017 will decrease by 2.00 FTE's. There were no significant changes in staffing levels.



Branch of Government	2015		2016		2017		2017		2016 to 2017	
	Positions		Positions		Request		Final		Inc. (Dec.)	
	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs
Executive Branch										
<i>Administrative</i>										
Parish President	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Chief Administrative Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Receptionist	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
<i>Finance</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Asst. Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Accts. Receivable/Purchasing Agent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Accts. Payable Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Fixed Asset Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Information Technology</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Information System Administrator	1.00	1.00	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	-	-
Payroll	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Student	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Social Services-Community Services</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Outreach Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
CSBG Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Receptionist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Public Works</i>										
<i>Utility Department/Water District #3</i>										
Office Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Accountant I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Customer Service Rep I	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	1.00	1.00
Customer Service Rep II	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Sr. Operation Technician	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Operation Technician	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	-	-
Sr. Plant Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Water Plant Operator	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
<i>Parish Maintenance Barn/Drainage</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Operation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Barn Purchasing Agent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Purchasing Agent/Inventory	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Receptionist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Trustee Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Off Road Drainage Supervisor	1.00	1.00	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	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	(1.00)	(1.00)
Tractor Driver	8.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
Truck Driver I	4.00	3.00	2.00	2.00	1.00	1.00	1.00	1.00	(1.00)	(1.00)
Truck Driver II	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Truck Driver III	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Equipment Operator II	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-
Eng Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Lead Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Small Engine Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Laborer I	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	(1.00)	(1.00)

Branch of Government	2015		2016		2017		2017		2016 to 2017	
	Positions		Positions		Request		Final		Inc. (Dec.)	
	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs
Laborer II	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Boom Truck Driver	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Custodian	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Sign Crew/AEOI	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Parts Runner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Solid Waste</i>										
Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Receptionist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Driver	2.00	1.00	-	-	-	-	-	-	-	-
<i>Sales Tax</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Accounting Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Public Safety</i>										
<i>Safety</i>										
Safety Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Emergency Preparedness/911</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Training & Relief Officer	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Shift Supervisor/Dispatcher	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
911 Call Taker/Dispatcher	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
Mapping	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>General Services</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Job Training Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Animal Control</i>										
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Secretary III	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Officer	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Student Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Veteran's Affair</i>										
Van Driver	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Fire Department</i>										
DR. Fire & Emergency Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Building Inspection</i>										
Bldg. Inspector	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Bldg. Permit Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Environmental Services</i>										
Specialist	1.00	-	-	-	-	-	-	-	-	-
<i>Mosquito Abatement</i>										
Driver	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
<i>Health Unit</i>										
Receptionist	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Council on Aging</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Bookkeeper	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Site Manager	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
Sr. Center Activity Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Nutrition Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Assessment Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Transportation Driver	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Student Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-

Branch of Government	2015		2016		2017		2017		2016 to 2017	
	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs	Allotted	FTEs
<i>Multipurpose Center</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Tractor Driver	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Substance Abuse</i>										
Receptionist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Counselor	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
<i>North Iberville Community Center</i>										
Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Tourism</i>										
Visitor Service Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Visitor Service Specialist	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-	-
<i>Public Building Maintenance</i>										
Bldg Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Bldg & Grounds Manager	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-
Janitorial Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Maintenance/Groundskeeper	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Groundskeeper	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Custodian	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
P/T Custodian	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	-	-
<i>Total Executive Branch</i>	180.00	174.00	170.00	170.00	168.00	168.00	168.00	168.00	(2.00)	(2.00)
Legislative Branch										
<i>Council</i>										
Councilman	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	-	-
Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Registrar of Voters</i>										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Dep	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Confidential Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Helper	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
<i>Total Legislative Branch</i>	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	-	-
Judicial Branch										
<i>Court Reporter</i>	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
<i>Public Defender</i>	1.00	1.00	-	-	-	-	-	-	-	-
<i>Constables</i>	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
<i>Jury Commissioners</i>	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-	-
<i>Justice of Peace</i>	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
<i>Total Judicial Branch</i>	21.00	20.00	19.00	19.00	19.00	19.00	19.00	19.00	-	-
TOTAL ALL BRANCHES	219.00	212.00	207.00	207.00	205.00	205.00	205.00	205.00	(2.00)	(2.00)



Organizational Units – Activities, Services and Functions

Executive Branch

➤ Administrative

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.

➤ Finance

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.

➤ Human Resources

The *Human Resource Department* is primarily responsible for all personnel matters related to current, future, and past employees.

➤ Social Services

• Community Services

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. The funds received from the federal, state, and local government provide a wide range of human and economic development services and activities. The largest program is the Head Start Program.

➤ Public Works

• Utility & Water District #3 Departments,

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 also manages Water District #3 in the South Iberville Area, Water District #4 in the North Iberville Area,



Department Overview

Water District #4 South in the South Highway 77 Area, and the Highway 1148 water system. The Utility Department is self-supported by the sale of natural gas and water.

- **Parish Maintenance Barn**

The Maintenance Barn maintains and improves the Parish roads, bridges, and drainage facilities.

- **Solid Waste**

The *Solid Waste Department* is responsible for the collection and disposal of garbage within the Parish. They work closely with the Parish's garbage collection service to insure that the needs of all residents are met.

- **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.

- **Public Safety**

- **Safety**

The *Safety Department* assesses risk for the Parish through routine monitoring of departmental operations, researching accidents to determine 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.

- **Emergency Preparedness**

Office of Emergency Preparedness Fund accounts for the public protection during emergencies. Financing is provided by pro-rata appropriations from municipalities within the parish, Parish Council and a federal matching grant for administrative costs from the Federal Emergency Management Agency.



Department Overview

- **Mapping**

The mapping department is responsible for maintaining a comprehensive geographical information system on all parish infrastructures, districts and other layered data.

- **911 Operators**

911 Telephone Assistance Fund accounts for the 911 telephone enhancement project.

➤ **Public Safety**

- **Animal Control**

The *Animal Control Office* actively seeks to educate all residents about the “leash law” and the importance of vaccinations. The staff also responds to calls related to snakes, livestock, beaver coyote and fox control. The animal shelter provides many animals for adoption. Their goal is to control the over-population of nuisance and unwanted animals for the citizens of Iberville Parish and to insure the quality of life for all. The officers also investigate nuisance animal calls, dog bites and cruelty to animal cases.

- **Building Inspection**

The *Building Inspector's Office* issues licenses and permits for all building structures within the Parish's jurisdiction. The Building Inspector performs routine construction inspections of residential and commercial projects to insure compliance with specifications, ordinances, and regulations of the parish, state and federal government.

- **Mosquito Abatement**

The Mosquito Abatement program provides the application of mosquito insecticide and larvaecide throughout the parish. The parish uses four mosquito spray trucks and several foggers for application.



Department Overview

- **Health Unit**

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.

- **Council on Aging**

The *Council on Aging* department is responsible for the Activity Coordination and Exercise classes at the Iberville Council on Aging Center in Plaquemine.

- **Information Technology**

The *Information Technology (IT) Department* is dedicated to improving Parish operations by providing effective and efficient automation, information, communication, and support services.

- **Jail Nurse**

Responsible for the health and administration of medication to prisoners at the Iberville Parish Jail in Plaquemine.

- **Multipurpose Center**

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.

- **Veteran's Affair**

Responsible for assisting armed services veterans from all branches of the military with various health, retirement and general issues.

- **Substance Abuse**

President's Council on Drug Abuse Fund provides for the operations of the substance abuse clinic which provides counseling for all parish residents with regard to prevention and treatment. Financing is provided by grants and transfers from the General Fund.



Department Overview

- **Tourism**

The *Visitor's 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.

- **Public Building Maintenance**

The *Public Building Maintenance Fund* provides funds to maintain all public buildings owned by the Parish. Such buildings include, but are not limited too, 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.

Legislative Branch

- **Council**

The council is responsible for legislating, through ordinances and resolutions, on the parish-wide level.

- **Registrar of Voters**

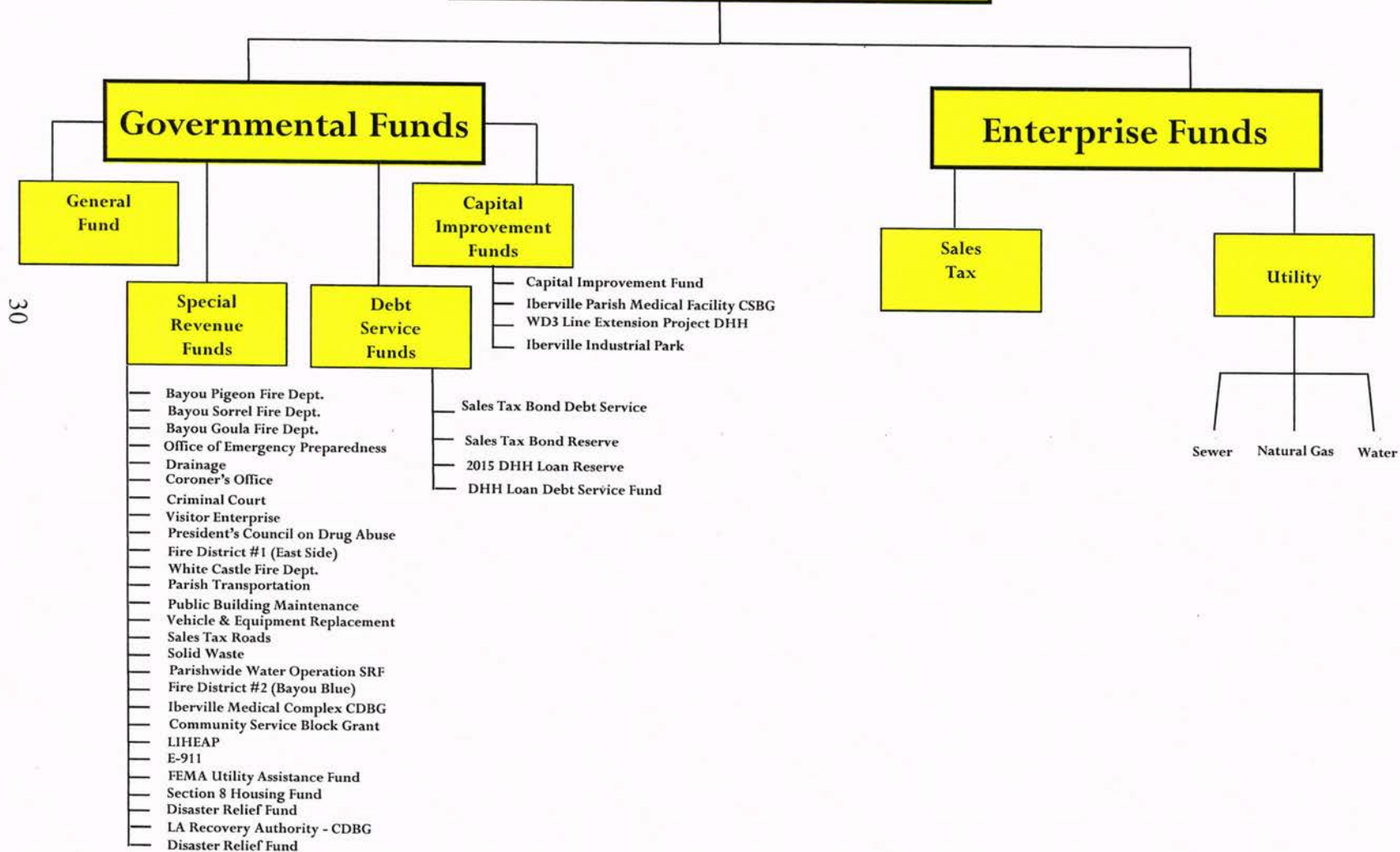
The registrar of voters is responsible for maintaining a current list of all registered voters within Iberville Parish. The Registrar of Voters is a state employee that is appointed by the Iberville Parish Council.

18th Judicial District

Includes the District Attorney, Judges, Public Defender, Court Reporters, Public Defender, Jury Commissioners, Justices of the Peace and Constables. This department is responsible for the administration of justice through due process.

Fund Structure

Iberville Parish Budgeting Funds





Personnel Policies Overview

Salaries and benefits represent the largest single category of expenditures in the operating budget for Iberville Parish. The parish is committed to providing quality services to its citizens.

Salaries and benefits are recognized for all full-time and part-time positions. Iberville Parish has 10 fire departments, of which the Parish Council governs 6 departments. The 6 departments operate on strictly a volunteer basis. Therefore, those volunteers do not receive salaries nor benefits from the Parish.

The component parts of salary and benefit categories are as follows:

Salaries

The salary account includes regular salaries for full-time and part-time employees, overtime salaries for payment at time and one-half for hours worked in excess of forty (40) hours per week. Regular salary rates are based on 2,080 annual hours for all full-time employees, except for elected officials and exempt employees who are paid a set annual salary.

Benefits

Iberville Parish offers a benefits package to the employees. This package is a combination of benefits offered to all regular full-time employees, optional benefits either paid in full or in part by the parish, or benefits paid entirely by the employee.

Health Care

A comprehensive health benefits plan is available to permanent full-time employees, retirees, and their dependants.

Health Insurance: Iberville Parish Council provides health insurance for all eligible full time employees. The Parish pays \$614.12 of the premium on the plan. Dependent health insurance is available and premiums are the responsibility of the employee.

Retirement

Iberville Parish employees pay 9.5% of their salary towards retirement; while the Parish pays 14.50% of the employee's salary towards retirement.



Personnel Policies Overview

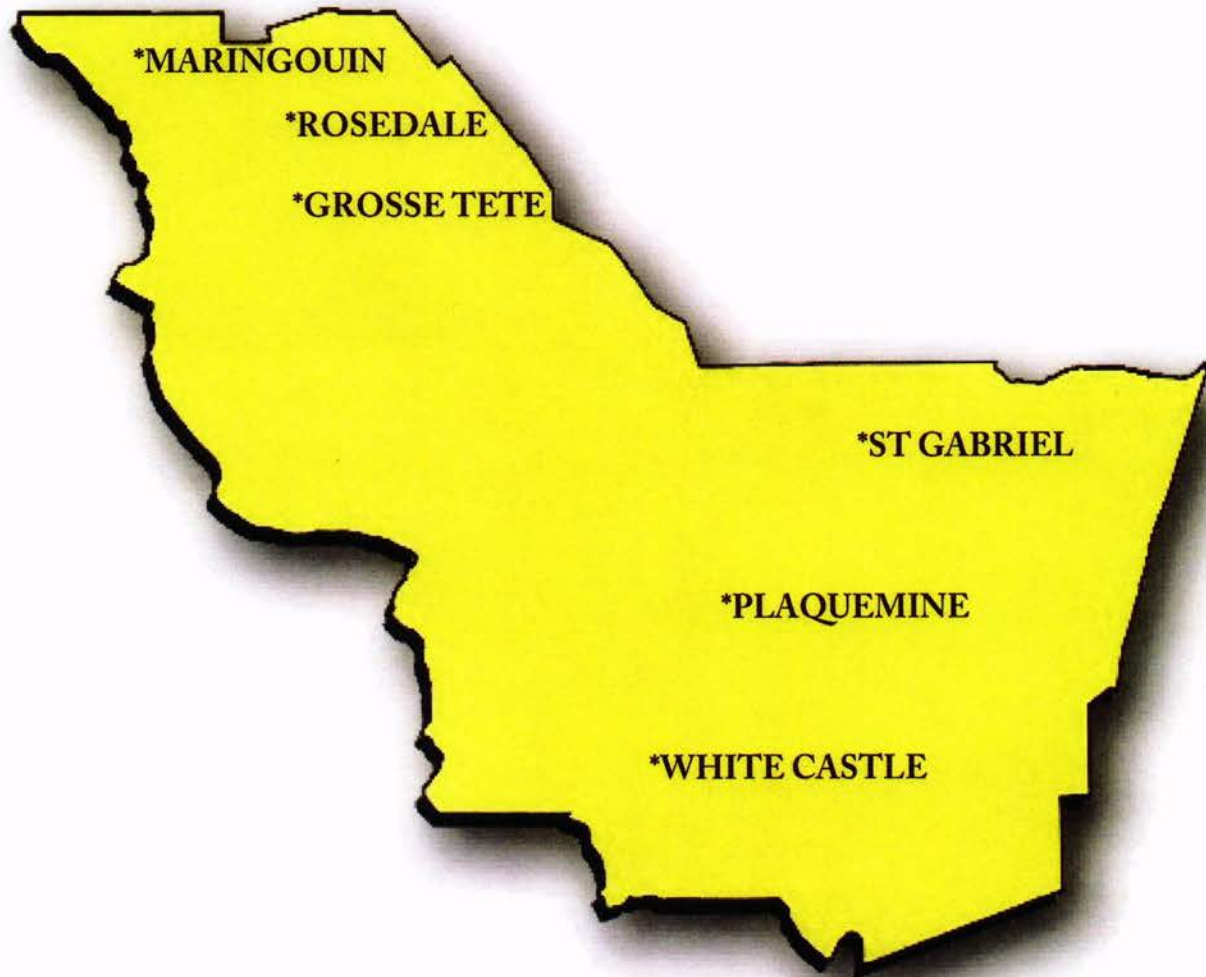
Other Contributions

Medicare Insurance: All employees hired after 1985 are required to contribute. The amount is matched by Iberville Parish, which is currently 1.45% of the salary expense.

Unemployment Insurance: Iberville Parish is currently under a rated unemployment insurance plan, which is based on past claims. A percentage, currently 2.01%, of the 1st \$7,700 of earnings of every employee is put into a reserve account and is drawn out on an as needed basis to pay unemployment claims.

BUDGET SUMMARIES

Iberville Parish, La



Iberville Parish Council
Plaquemine, Louisiana
CONSOLIDATED RECAP
2017 Budget
(2016 Original Budget)

	<u>Governmental Fund Type</u>					<u>Proprietary Fund Type</u>		
	General Fund	Spec Rev Fund	Debt Service	Cap Proj Fund	Total Gov. Funds	Sales Tax Dept	Parish Utiliy Dept	Total Prop Fund
	2016	2016	2016	2016	2016	2016	2016	2016
	Original	Original	Original	Original	Original	Original	Original	Original
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
<u>REVENUES</u>								
Taxes & Franchises	\$ 6,010,000	\$ 16,402,425	\$ 2,210,604	\$ 2,400,000	\$ 27,023,029	\$ 864,500	\$ -	\$ 864,500
Licenses & Permits	475,000	-	-	-	475,000	2,000	-	2,000
Intergovernmental Revenues	1,268,472	3,291,889	-	500,000	5,060,361	-	-	-
Fines & Forfeitures	-	255,253	-	-	255,253	-	-	-
Fees Charges and Commissions	46,000	444,790	-	-	490,790	-	5,375,380	5,375,380
Use of Money and Property	3,500	13,981	400	-	17,881	-	4,100	4,100
Miscellaneous Revenues	4,407,430	596,500	-	-	5,003,930	-	31,600	31,600
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	12,210,402	21,004,838	2,211,004	2,900,000	38,326,244	866,500	5,411,080	6,277,580
<u>EXPENDITURES</u>								
Housing Assistance Payments	-	-	-	-	-	-	-	-
General Government	6,196,705	2,430,326	-	-	8,627,031	866,500	-	866,500
Public Safety	1,696,882	2,548,684	-	-	4,245,566	-	-	-
Public Works	1,403,169	7,640,610	-	-	9,043,779	-	5,092,450	5,092,450
Health & Welfare	1,605,594	1,939,277	-	-	3,544,871	-	-	-
Culture & Recreation	189,621	675,034	-	-	864,655	-	-	-
Economic Development	194,880	55,119	-	-	249,999	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-
Capital Outlay	60,000	2,230,750	-	6,995,000	9,285,750	-	187,500	187,500
Debt Service	-	-	-	-	-	-	-	-
Principal	-	40,490	1,120,000	-	1,160,490	-	-	-
Interest	-	1,937	776,710	-	778,647	-	1,000	-
Paying Agent Fees	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	11,346,851	17,562,227	1,896,710	6,995,000	37,800,788	866,500	5,280,950	6,146,450
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	863,551	3,442,611	314,294	(4,095,000)	525,456	-	130,130	131,130
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating Transfers In	47,405	434,405	-	-	481,810	-	-	-
Loan Proceeds	-	-	-	4,000,000	4,000,000	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-
Operating Transfers Out	(434,405)	(47,405)	-	-	(481,810)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(387,000)	387,000	-	4,000,000	4,000,000	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	476,551	3,829,611	314,294	(95,000)	4,525,456	-	130,130	131,130
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	5,344,991	22,232,747	2,699,429	3,525,837	33,803,004	-	14,405,355	14,405,355
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	\$ 5,821,542	\$ 26,062,358	\$ 3,013,723	\$ 3,430,837	\$ 38,328,460	\$ -	\$ 14,535,485	\$ 14,536,485

Iberville Parish Council
Plaquemine, Louisiana
CONSOLIDATED RECAP
2017 Budget
(2016 Revised Budget)

	<u>Governmental Fund Type</u>					<u>Proprietary Fund Type</u>		
	General Fund	Spec Rev Fund	Debt Service	Cap Proj Fund	Total Gov. Funds	Sales Tax Dept	Parish Utility Dept	Total Prop Fund
	2016 Revised Budget	2016 Revised Budget	2016 Revised Budget	2016 Revised Budget	2016 Revised Budget	2016 Revised Budget	2016 Revised Budget	2016 Revised Budget
<u>REVENUES</u>								
Taxes & Franchises	\$ 5,810,000	17,222,425	\$ 2,230,938	\$ 2,600,000	\$ 27,863,363	\$ 978,900	\$ -	\$ 978,900
Licenses & Permits	451,000	-			451,000	2,000		2,000
Intergovernmental Revenues	1,264,862	4,585,296			5,850,158			
Fines & Forfeitures		235,253			235,253			
Fees Charges and Commissions	88,283	495,790			584,073		5,382,700	5,382,700
Use of Money and Property	2,500	19,306	784	7,500	30,090		4,100	4,100
Miscellaneous Revenues	4,951,000	369,500			5,320,500		29,780	29,780
In Kind Revenues	-	-	-	\$ -	-	-	-	-
TOTAL REVENUES	12,567,645	22,927,570	2,231,722	2,607,500	40,334,437	980,900	5,416,580	6,397,480
<u>EXPENDITURES</u>								
Housing Assistance Payments								
General Government	7,164,847	2,358,076			9,522,923	980,900		980,900
Public Safety	1,868,070	2,426,309			4,294,379			
Public Works	1,388,527	9,002,477	249,710		10,640,714		5,051,450	5,051,450
Health & Welfare	1,668,103	1,913,012			3,581,115			
Culture & Recreation	228,884	701,688			930,572			
Economic Development	194,880	47,292			242,172			
Other Expenditures								
In Kind								
Capital Outlay	74,000	5,846,560		5,825,000	11,745,560		187,500	187,500
Debt Service								
Principal		305,490	12,475,000		12,780,490			
Interest		1,937	1,207,496		1,209,433		8,700	
Paying Agent Fees	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	12,587,311	22,602,841	13,932,206	5,825,000	54,947,358	980,900	5,247,650	6,219,850
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(19,666)	324,730	(11,700,484)	(3,217,500)	(14,612,921)	-	168,930	177,630
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating Transfers In	26,439	640,000	890,803		1,557,242			
Loan Proceeds			11,291,625	2,800,000	14,091,625			
Proceeds from Sale of Assets								
Operating Transfers Out	(640,000)	(26,439)	(890,803)	-	(1,557,242)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(613,561)	613,561	11,291,625	2,800,000	14,091,625	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(633,227)	938,291	(408,859)	(417,500)	(521,296)	-	168,930	177,630
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	5,758,608	23,977,491	2,723,809	3,932,996	36,392,904	-	14,789,901	14,789,901
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	\$ 5,125,381	\$ 24,915,782	\$ 2,314,950	\$ 3,515,496	\$ 35,871,608	\$ -	\$ 14,958,831	\$ 14,967,531

Iberville Parish Council
 Plaquemine, Louisiana
CONSOLIDATED RECAP
 2017 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
	2017	2017	2017	2017	2017	2017	2017	2017
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<u>REVENUES</u>								
Taxes & Franchises	\$ 6,060,000	\$ 16,012,125	\$ 2,011,437	\$ 2,600,000	\$ 26,683,562	\$ 869,500	\$ -	\$ 869,500
Licenses & Permits	471,000	-	-	-	471,000	2,000	-	2,000
Intergovernmental Revenues	1,268,556	3,174,203	-	-	4,442,759	-	-	-
Fines & Forfeitures	-	243,502	-	-	243,502	-	-	-
Fees Charges and Commissions	40,100	496,965	-	-	537,065	-	5,357,600	5,357,600
Use of Money and Property	3,175	19,582	300	7,500	30,557	-	5,600	5,600
Miscellaneous Revenues	4,766,351	369,500	-	-	5,135,851	-	38,100	38,100
In Kind Revenues	-	-	-	-	-	-	-	-
TOTAL REVENUES	<u>12,609,182</u>	<u>20,315,877</u>	<u>2,011,737</u>	<u>2,607,500</u>	<u>37,544,296</u>	<u>871,500</u>	<u>5,401,300</u>	<u>6,272,800</u>
<u>EXPENDITURES</u>								
Housing Assistance Payments	-	-	-	-	-	-	-	-
General Government	6,925,207	1,449,079	-	-	8,374,286	871,500	-	871,500
Public Safety	1,819,528	2,507,734	-	-	4,327,262	-	-	-
Public Works	1,369,330	8,349,653	286,637	-	10,005,620	-	5,271,900	5,271,900
Health & Welfare	1,575,694	1,954,825	-	-	3,530,519	-	-	-
Culture & Recreation	208,102	720,284	-	-	928,386	-	-	-
Economic Development	195,880	55,118	-	-	250,998	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
In Kind	-	-	-	-	-	-	-	-
Capital Outlay	62,000	5,038,750	-	4,725,000	9,825,750	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Principal	-	306,390	1,280,000	-	1,586,390	-	-	-
Interest	-	1,036	193,800	-	194,836	-	8,700	-
Paying Agent Fees	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>12,155,741</u>	<u>20,382,869</u>	<u>1,760,437</u>	<u>4,725,000</u>	<u>39,024,047</u>	<u>871,500</u>	<u>5,280,600</u>	<u>6,143,400</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>453,441</u>	<u>(66,992)</u>	<u>251,300</u>	<u>(2,117,500)</u>	<u>(1,479,751)</u>	<u>-</u>	<u>120,700</u>	<u>129,400</u>
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating Transfers In	11,559	465,000	-	-	476,559	-	-	-
Loan Proceeds	-	-	-	875,000	875,000	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-	-
Operating Transfers Out	(465,000)	(11,559)	-	-	(476,559)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(453,441)</u>	<u>453,441</u>	<u>-</u>	<u>875,000</u>	<u>875,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>-</u>	<u>386,449</u>	<u>251,300</u>	<u>(1,242,500)</u>	<u>(604,751)</u>	<u>-</u>	<u>120,700</u>	<u>129,400</u>
FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR	<u>5,125,381</u>	<u>24,915,782</u>	<u>2,314,950</u>	<u>3,515,496</u>	<u>35,871,608</u>	<u>-</u>	<u>14,958,831</u>	<u>14,958,831</u>
FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR	<u>\$ 5,125,381</u>	<u>\$ 25,302,231</u>	<u>\$ 2,566,250</u>	<u>\$ 2,272,996</u>	<u>\$ 35,266,857</u>	<u>\$ -</u>	<u>\$ 15,079,531</u>	<u>\$ 15,088,231</u>

Iberville Parish Council
Plaquemine, Louisiana
General Fund - Governmental Fund Type
2017 Combined Budget Summary

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	General Fund 2016 Original		General Fund 2016 Revised		General Fund 2017 Budget
<u>REVENUES</u>		<u>REVENUES</u>		<u>REVENUES</u>	
Taxes & Franchises	\$ 6,010,000	Taxes & Franchises	\$ 5,810,000	Taxes & Franchises	\$ 6,060,000
Licenses & Permits	475,000	Licenses & Permits	451,000	Licenses & Permits	471,000
Intergovernmental Revenues	1,268,472	Intergovernmental Revenues	1,264,862	Intergovernmental Revenues	1,268,556
Fines & Forfeitures		Fines & Forfeitures		Fines & Forfeitures	
Fees Charges and Commissions	46,000	Fees Charges and Commissions	88,283	Fees Charges and Commissions	40,100
Use of Money and Property	3,500	Use of Money and Property	2,500	Use of Money and Property	3,175
Miscellaneous Revenues	4,407,430	Miscellaneous Revenues	4,951,000	Miscellaneous Revenues	4,766,351
In Kind Revenues	-	In Kind Revenues	-	In Kind Revenues	-
TOTAL REVENUES	12,210,402	TOTAL REVENUES	12,567,645	TOTAL REVENUES	12,609,182
<u>EXPENDITURES</u>		<u>EXPENDITURES</u>		<u>EXPENDITURES</u>	
Housing Assistance Payments		Housing Assistance Payments		Housing Assistance Payments	
General Government	6,196,705	General Government	7,164,847	General Government	6,925,207
Public Safety	1,696,882	Public Safety	1,868,070	Public Safety	1,819,528
Public Works	1,403,169	Public Works	1,388,527	Public Works	1,369,330
Health & Welfare	1,605,594	Health & Welfare	1,668,103	Health & Welfare	1,575,694
Culture & Recreation	189,621	Culture & Recreation	228,884	Culture & Recreation	208,102
Economic Development	194,880	Economic Development	194,880	Economic Development	195,880
Other Expenditures		Other Expenditures		Other Expenditures	
In Kind		In Kind		In Kind	
Capital Outlay	60,000	Capital Outlay	74,000	Capital Outlay	62,000
Debt Service		Debt Service		Debt Service	
Principal		Principal		Principal	
Interest	-	Interest	-	Interest	-
TOTAL EXPENDITURES	11,346,851	TOTAL EXPENDITURES	12,587,311	TOTAL EXPENDITURES	12,155,741
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	863,551	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(19,666)	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	453,441
<u>OTHER FINANCING SOURCES (USES)</u>		<u>OTHER FINANCING SOURCES (USES)</u>		<u>OTHER FINANCING SOURCES (USES)</u>	
Operating Transfers In	47,405	Operating Transfers In	26,439	Operating Transfers In	11,559
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	(434,405)	Operating Transfers Out	(640,000)	Operating Transfers Out	(465,000)
TOTAL OTHER FINANCING SOURCES (USES)	(387,000)	TOTAL OTHER FINANCING SOURCES (USES)	(613,561)	TOTAL OTHER FINANCING SOURCES (USES)	(453,441)
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	476,551	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(633,227)	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	5,344,991	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	5,758,608	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	5,125,381
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 5,821,542	FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 5,125,381	FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 5,125,381

Iberville Parish Council
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	Bayou Pigeon VFD	Bayou Sorrel VFD	Bayou Goula VFD	Office of Emergency Preparedness	Drainage Maintenance	Coroner's Office	Criminal Court Fund	Visitor Enterprise Fund	Pres. Council on Drug Abuse
	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original
REVENUES									
Taxes & Franchises	\$ 165,000	\$ 165,000	\$ 165,000	\$ -	\$ 3,100,000	\$ 247,425	\$ -	\$ 45,000	\$ -
Licenses & Permits									
Intergovernmental Revenues	4,488	6,700	5,330	135,029	55,000			113,500	88,400
Fines & Forfeitures						253	200,000		55,000
Fees Charges and Commissions						106,500			10,000
Use of Money and Property	775	750	106		1,200	150			
Miscellaneous Revenues				141,500					
In Kind Revenues									
TOTAL REVENUES	170,263	172,450	170,436	276,529	3,156,200	354,328	200,000	158,500	153,400
EXPENDITURES									
Housing Assistance Payments									
General Government							199,285		
Public Safety	165,200	62,280	170,436	364,583		339,605			
Public Works					2,434,772				
Health & Welfare									298,400
Culture & Recreation								447,769	
Economic Development									
Other Expenditures									
In Kind									
Capital Outlay	500,000	34,750		5,000	50,000				
Debt Service									
Principal									
Interest									
TOTAL EXPENDITURES	665,200	97,030	170,436	369,583	2,484,772	339,605	199,285	447,769	298,400
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(494,937)	75,420	-	(93,054)	671,428	14,723	715	(289,269)	(145,000)
OTHER FINANCING SOURCES (USES)									
Operating Transfers In				95,000				175,000	145,000
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out	-	-	-	-	-	-	(10,000)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	95,000	-	-	(10,000)	175,000	145,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(494,937)	75,420	-	1,946	671,428	14,723	(9,285)	(114,269)	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	672,990	644,290	39,754	62,663	3,720,560	18,514	20,004	159,970	9,200
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 178,053	\$ 719,710	\$ 39,754	\$ 64,609	\$ 4,391,988	\$ 33,237	\$ 10,719	\$ 45,701	\$ 9,200

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	Fire District #1 VFD	White Castle VFD	Parish Transportation	Public Building Maintenance	Vehicle & Equipment Replacement	Sales Tax Roads	Solid Waste	Parishwide Water Operation SRF	Fire District #2 VFD
	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original
REVENUES									
Taxes & Franchises	\$ 490,000	\$ 165,000	\$ -	\$ 2,650,000	\$ 350,000	\$ 3,600,000	\$ 3,500,000	\$ 1,000,000	\$ 260,000
Licenses & Permits									
Intergovernmental Revenues	29,107	20,270	350,000						6,064
Fines & Forfeitures									
Fees Charges and Commissions	12,500			565		225			
Use of Money and Property	750		500	500		5,000	3,500		750
Miscellaneous Revenues	5,000					425,000	3,500		
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	537,357	185,270	350,500	2,651,065	350,000	4,030,225	3,507,000	1,000,000	266,814
EXPENDITURES									
Housing Assistance Payments									
General Government				1,231,041					
Public Safety	310,570	185,270		288,300					127,135
Public Works			350,500	9,000		2,071,730	2,774,608		
Health & Welfare				398,218					
Culture & Recreation				227,265					
Economic Development				55,119					
Other Expenditures									
In Kind									
Capital Outlay	262,000			30,000	350,000	250,000	250,000		44,000
Debt Service									
Principal	-								40,490
Interest	-								1,937
TOTAL EXPENDITURES	572,570	185,270	350,500	2,238,943	350,000	2,321,730	3,024,608	-	213,562
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(35,213)	-	-	412,122	-	1,708,495	482,392	1,000,000	53,252
OTHER FINANCING SOURCES (USES)									
Operating Transfers In									
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(35,213)	-	-	412,122	-	1,708,495	482,392	1,000,000	53,252
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	680,039	6,300	483,881	2,544,478	115,492	5,867,941	4,111,502	1,717,614	592,890
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 644,826	\$ 6,300	\$ 483,881	\$ 2,956,600	\$ 115,492	\$ 7,576,436	\$ 4,593,894	\$ 2,717,614	\$ 646,142

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	Iberville Medical Complex CDBG	CSBG	LIHEAP	E911	FEMA Utility Assistance	HUD Section 8	Disaster Relief Fund	LA Recovery Authority - CDBG	Total Special Revenue Funds
	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original
REVENUES									
Taxes & Franchises	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 16,402,425
Licenses & Permits									
Intergovernmental Revenues	1,200,000	95,500	18,000		14,501	150,000		1,000,000	3,291,889
Fines & Forfeitures									255,253
Fees Charges and Commissions				315,000					444,790
Use of Money and Property									13,981
Miscellaneous Revenues				15,000		6,500			596,500
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,200,000	95,500	18,000	830,000	14,501	156,500	-	1,000,000	21,004,838
EXPENDITURES									
Housing Assistance Payments									
General Government								1,000,000	2,430,326
Public Safety				535,305					2,548,684
Public Works									7,640,610
Health & Welfare	976,158	95,500			14,501	156,500			1,939,277
Culture & Recreation									675,034
Economic Development									55,119
Other Expenditures									
In Kind									
Capital Outlay				455,000					2,230,750
Debt Service									
Principal									40,490
Interest									1,937
TOTAL EXPENDITURES	976,158	95,500	-	990,305	14,501	156,500	-	1,000,000	17,562,227
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	223,842	-	18,000	(160,305)	-	-	-	-	3,442,611
OTHER FINANCING SOURCES (USES)									
Operating Transfers In		19,405							434,405
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out	-	(19,405)	(18,000)	-	-	-	-	-	(47,405)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(18,000)	-	-	-	-	-	387,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	223,842	-	-	(160,305)	-	-	-	-	3,829,611
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	180,679	24,206	2,305	355,321	1,479	21,153	79,513	100,009	22,232,747
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 404,521	\$ 24,206	\$ 2,305	\$ 195,016	\$ 1,479	\$ 21,153	\$ 79,513	\$ 100,009	\$ 26,062,358

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	Bayou Pigeon VFD	Bayou Sorrel VFD	Bayou Goula VFD	Office of Emergency Preparedness	Drainage Maintenance	Coroner's Office	Criminal Court Fund	Visitor Enterprise Fund	Pres. Council on Drug Abuse
	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised
REVENUES									
Taxes & Franchises	\$ 165,000	\$ 165,000	\$ 165,000	\$ -	\$ 2,850,000	\$ 247,425	\$ -	\$ 60,000	\$ -
Licenses & Permits									
Intergovernmental Revenues	4,035	5,962	4,769	247,889	66,000			123,500	88,400
Fines & Forfeitures						253	180,000		55,000
Fees Charges and Commissions						157,500			10,000
Use of Money and Property	775	750	106		3,000	150	75		
Miscellaneous Revenues				1,500					
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	169,810	171,712	169,875	249,389	2,919,000	405,328	180,075	183,500	153,400
EXPENDITURES									
Housing Assistance Payments									
General Government							169,107		
Public Safety	169,810	74,045	154,875	152,954		358,105			
Public Works					2,614,862				
Health & Welfare									283,941
Culture & Recreation								451,471	
Economic Development									
Other Expenditures									
In Kind									
Capital Outlay		35,500	15,000	172,860	550,000		1,200		
Debt Service									
Principal									
Interest									
TOTAL EXPENDITURES	169,810	109,545	169,875	325,814	3,164,862	358,105	170,307	451,471	283,941
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	62,167	-	(76,425)	(245,862)	47,223	9,768	(267,971)	(130,541)
OTHER FINANCING SOURCES (USES)									
Operating Transfers In				295,000				200,000	145,000
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out	-	-	-	-	-	-	(26,439)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	295,000	-	-	(26,439)	200,000	145,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	62,167	-	218,575	(245,862)	47,223	(16,671)	(67,971)	14,459
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	648,600	690,286	29,840	70,482	3,929,497	7,448	43,109	186,679	18,324
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 648,600	\$ 752,453	\$ 29,840	\$ 289,057	\$ 3,683,635	\$ 54,671	\$ 26,438	\$ 118,708	\$ 32,783

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	Fire District #1 VFD	White Castle VFD	Parish Transportation	Public Building Maintenance	Vehicle & Equipment Replacement	Sales Tax Roads	Solid Waste	Parishwide Water Operation SRF	Fire District #2 VFD
	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised
REVENUES									
Taxes & Franchises	\$ 450,000	\$ 165,000	\$ -	\$ 2,750,000	\$ 350,000	\$ 3,900,000	\$ 4,200,000	\$ 1,000,000	\$ 255,000
Licenses & Permits									
Intergovernmental Revenues	26,408	17,918	350,000						5,415
Fines & Forfeitures									
Fees Charges and Commissions	12,500			565		225			
Use of Money and Property	950		750	2,500		5,000	4,500		750
Miscellaneous Revenues	5,000					325,000	4,000		
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	494,858	182,918	350,750	2,753,065	350,000	4,230,225	4,208,500	1,000,000	261,165
EXPENDITURES									
Housing Assistance Payments									
General Government				1,253,969					
Public Safety	337,865	172,918		296,900					137,591
Public Works			708,000	10,000		2,442,307	3,227,308		
Health & Welfare				349,930					
Culture & Recreation				250,217					
Economic Development				47,292					
Other Expenditures									
In Kind									
Capital Outlay	262,000	10,000		156,000	350,000	1,750,000	250,000		44,000
Debt Service									
Principal	-	-	-	-	-	-	-	-	40,490
Interest	-	-	-	-	-	-	-	-	1,937
TOTAL EXPENDITURES	599,865	182,918	708,000	2,364,308	350,000	4,192,307	3,477,308	-	224,018
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(105,007)	-	(357,250)	388,757	-	37,918	731,192	1,000,000	37,147
OTHER FINANCING SOURCES (USES)									
Operating Transfers In									
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(105,007)	-	(357,250)	388,757	-	37,918	731,192	1,000,000	37,147
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,066,960	200	612,589	2,310,094	635,875	5,510,783	4,131,776	1,717,614	597,003
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 961,953	\$ 200	\$ 255,339	\$ 2,698,851	\$ 635,875	\$ 5,548,701	\$ 4,862,968	\$ 2,717,614	\$ 634,150

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	Iberville Medical Complex CDBG	CSBG	LIHEAP	E911	FEMA Utility Assistance	HUD Section 8	Disaster Relief Fund	LA Recovery Authority - CDBG	Total Special Revenue Funds
	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised
REVENUES									
Taxes & Franchises	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 17,222,425
Licenses & Permits									
Intergovernmental Revenues	1,200,000	120,000			10,000	130,000		2,185,000	4,585,296
Fines & Forfeitures									235,253
Fees Charges and Commissions				315,000					495,790
Use of Money and Property									19,306
Miscellaneous Revenues				15,000		19,000			369,500
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,200,000	120,000	-	830,000	10,000	149,000	-	2,185,000	22,927,570
EXPENDITURES									
Housing Assistance Payments									
General Government								935,000	2,358,076
Public Safety				571,246					2,426,309
Public Works									9,002,477
Health & Welfare	993,414	120,000			11,486	154,241			1,913,012
Culture & Recreation									701,688
Economic Development									47,292
Other Expenditures									
In Kind									
Capital Outlay				1,000,000				1,250,000	5,846,560
Debt Service									
Principal	265,000								305,490
Interest	-	-	-	-	-	-	-	-	1,937
TOTAL EXPENDITURES	1,258,414	120,000	-	1,571,246	11,486	154,241	-	2,185,000	22,602,841
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(58,414)	-	-	(741,246)	(1,486)	(5,241)	-	-	324,730
OTHER FINANCING SOURCES (USES)									
Operating Transfers In	-	-							640,000
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out	-	-	-	-	-	-	-	-	(26,439)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	613,561
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(58,414)	-	-	(741,246)	(1,486)	(5,241)	-	-	938,291
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	501,236	4,801	3,110	1,060,894	1,486	20,438	79,513	98,854	23,977,491
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 442,822	\$ 4,801	\$ 3,110	\$ 319,648	\$ -	\$ 15,198	\$ 79,513	\$ 98,854	\$ 24,915,782

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	Bayou Pigeon VFD 2017 Budget	Bayou Sorrel VFD 2017 Budget	Bayou Goula VFD 2017 Budget	Office of Emergency Preparedness 2017 Budget	Drainage Maintenance 2017 Budget	Coroner's Office 2017 Budget	Criminal Court Fund 2017 Budget	Visitor Enterprise Fund 2017 Budget	Pres. Council on Drug Abuse 2017 Budget
REVENUES									
Taxes & Franchises	\$ 169,950	\$ 169,950	\$ 169,950	\$ -	\$ 2,900,000	\$ 247,425		\$ 60,000	
Licenses & Permits									
Intergovernmental Revenues	4,623	6,000	5,800	87,580	55,000			103,500	79,000
Fines & Forfeitures						253	180,000		63,024
Fees Charges and Commissions						158,900			10,000
Use of Money and Property	798	750	109		3,000	150	75		
Miscellaneous Revenues				1,500					
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	175,371	176,700	175,859	89,080	2,958,000	406,728	180,075	163,500	152,024
EXPENDITURES									
Housing Assistance Payments									
General Government							183,396		
Public Safety	175,371	76,030	175,859	140,089		366,590			
Public Works					2,461,807				
Health & Welfare									287,710
Culture & Recreation								486,330	
Economic Development									
Other Expenditures									
In Kind									
Capital Outlay	500,000	34,750		5,000	750,000				
Debt Service									
Principal									
Interest									
TOTAL EXPENDITURES	675,371	110,780	175,859	145,089	3,211,807	366,590	183,396	486,330	287,710
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(500,000)	65,920	-	(56,009)	(253,807)	40,138	(3,321)	(322,830)	(135,686)
OTHER FINANCING SOURCES (USES)									
Operating Transfers In				95,000				225,000	145,000
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out	-	-	-	-	-	-	(11,559)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	95,000	-	-	(11,559)	225,000	145,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(500,000)	65,920	-	38,991	(253,807)	40,138	(14,880)	(97,830)	9,314
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	648,600	752,453	29,840	289,057	3,683,635	54,671	26,438	118,708	32,783
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 148,600	\$ 818,373	\$ 29,840	\$ 328,048	\$ 3,429,828	\$ 94,809	\$ 11,558	\$ 20,878	\$ 42,097

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	Fire District #1 VFD 2017 Budget	White Castle VFD 2017 Budget	Parish Transportation 2017 Budget	Public Building Maintenance 2017 Budget	Vehicle & Equipment Replacement 2017 Budget	Sales Tax Roads 2017 Budget	Solid Waste 2017 Budget	Parishwide Water Operation SRF 2017 Budget	Fire District #2 VFD 2017 Budget
REVENUES									
Taxes & Franchises	\$ 459,950	\$ 169,950	\$ -	\$ 2,600,000	\$ 350,000	\$ 3,900,000	\$ 3,750,000	\$ 500,000	\$ 264,950
Licenses & Permits									
Intergovernmental Revenues	27,500	18,500	350,000						5,750
Fines & Forfeitures						225			
Fees Charges and Commissions	12,500			565					
Use of Money and Property	1,200		750	2,500		5,000	4,500		750
Miscellaneous Revenues	5,000					325,000	4,000		
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	506,150	188,450	350,750	2,603,065	350,000	4,230,225	3,758,500	500,000	271,450
EXPENDITURES									
Housing Assistance Payments									
General Government				1,265,683					
Public Safety	323,150	188,450		289,900					139,960
Public Works			350,750	9,000		2,297,637	3,230,459		
Health & Welfare				338,454					
Culture & Recreation				233,954					
Economic Development				55,118					
Other Expenditures									
In Kind									
Capital Outlay	275,000			30,000	350,000	1,750,000	250,000		44,000
Debt Service									
Principal									41,390
Interest									1,036
TOTAL EXPENDITURES	598,150	188,450	350,750	2,222,109	350,000	4,047,637	3,480,459	-	226,386
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(92,000)	-	-	380,956	-	182,588	278,041	500,000	45,064
OTHER FINANCING SOURCES (USES)									
Operating Transfers In									
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(92,000)	-	-	380,956	-	182,588	278,041	500,000	45,064
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	961,953	200	255,339	2,698,851	635,875	5,548,701	4,862,968	2,717,614	634,150
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 869,953	\$ 200	\$ 255,339	\$ 3,079,807	\$ 635,875	\$ 5,731,289	\$ 5,141,009	\$ 3,217,614	\$ 679,214

Iberville Parish Council
Plaquemine, LA
Special Revenue Funds - Governmental Fund Type
2017 Combined Budget Summary
(2017 Budget)

	Iberville Medical Complex CDBG 2017 Budget	CSBG 2017 Budget	LIHEAP 2017 Budget	E911 2017 Budget	FEMA Utility Assistance 2017 Budget	HUD Section 8 2017 Budget	Disaster Relief Fund 2017 Budget	LA Recovery Authority - CDBG 2017 Budget	Total Special Revenue Funds 2017 Budget
REVENUES									
Taxes & Franchises	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 16,012,125
Licenses & Permits									
Intergovernmental Revenues	1,200,000	85,500			10,000	135,450		1,000,000	3,174,203
Fines & Forfeitures									243,502
Fees Charges and Commissions				315,000					496,965
Use of Money and Property									19,582
Miscellaneous Revenues				15,000		19,000			369,500
In Kind Revenues	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,200,000	85,500	-	630,000	10,000	154,450	-	1,000,000	20,315,877
EXPENDITURES									
Housing Assistance Payments									
General Government									
Public Safety				632,335					1,449,079
Public Works									2,507,734
Health & Welfare	999,198	85,500			10,000	154,450	79,513		8,349,653
Culture & Recreation									1,954,825
Economic Development									720,284
Other Expenditures									55,118
In Kind									
Capital Outlay				50,000				1,000,000	5,038,750
Debt Service									
Principal	265,000								306,390
Interest									1,036
TOTAL EXPENDITURES	1,264,198	85,500	-	682,335	10,000	154,450	79,513	1,000,000	20,382,869
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(64,198)	-	-	(52,335)	-	-	(79,513)	-	(66,992)
OTHER FINANCING SOURCES (USES)									
Operating Transfers In									465,000
Loan Proceeds									
Proceeds from Sale of Assets									
Operating Transfers Out	-	-	-	-	-	-	-	-	(11,559)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	453,441
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(64,198)	-	-	(52,335)	-	-	(79,513)	-	386,449
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	442,822	4,801	3,110	319,648	-	15,198	79,513	98,854	24,915,782
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 378,624	\$ 4,801	\$ 3,110	\$ 267,313	\$ -	\$ 15,198	\$ -	\$ 98,854	\$ 25,302,231

Iberville Parish Council
Plaquemine, Louisiana
Debt Service Funds - Governmental Fund Type
2017 Combined Budget Summary

	Sales Tax Bond Debt Service	Sales Tax Bond Reserve	2015 DHH Loan Reserve	DHH Loan Debt Service Fund	Total Debt Service Funds	Sales Tax Bond Debt Service	Sales Tax Bond Reserve	2015 DHH Loan Reserve	DHH Loan Debt Service Fund	Total Debt Service Funds	Sales Tax Bond Debt Service	Sales Tax Bond Reserve	2015 DHH Loan Reserve	DHH Loan Debt Service Fund	Total Debt Service Funds
	2016 Original	2016 Original	2016 Original	2016 Original	2016 Original	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2016 Revised	2017 Budget	2017 Budget	2017 Budget	2017 Budget	2017 Budget
REVENUES															
Taxes & Franchises	\$ 1,749,750	\$ -	\$ -	\$ 460,854	\$ 2,210,604	\$ 1,749,750	\$ -	\$ -	\$ 481,188	\$ 2,230,938	\$ 1,530,437	\$ -	\$ -	\$ 481,000	\$ 2,011,437
Licenses & Permits															
Intergovernmental Revenues															
Fines & Forfeitures															
Fees Charges and Commissions															
Use of Money and Property		350	50		400		484	300		784			300		300
Miscellaneous Revenues															
In Kind Revenues															
TOTAL REVENUES	1,749,750	350	50	460,854	2,211,004	1,749,750	484	300	481,188	2,231,722	1,530,437	-	300	481,000	2,011,737
EXPENDITURES															
Housing Assistance Payments															
General Government															
Public Safety															
Public Works															
Health & Welfare						249,710				249,710	286,637				286,637
Culture & Recreation															
Economic Development															
Other Expenditures															
In Kind															
Capital Outlay															
Debt Service															
Principal	1,120,000				1,120,000	1,247,500				1,247,500	1,170,000			110,000	1,280,000
Interest	596,151			180,559	776,710	1,171,638			35,858	1,207,496	73,800			120,000	193,800
Paying Agent Fees															
TOTAL EXPENDITURES	1,716,151	-	-	180,559	1,896,710	13,896,348	-	-	35,858	13,932,206	1,530,437	-	-	230,000	1,760,437
EXCESS (DEFICIENCY) OF REVENUES															
OVER EXPENDITURES	33,599	350	50	280,295	314,294	(12,146,598)	484	300	445,330	(11,700,484)	-	-	300	251,000	251,300
OTHER FINANCING SOURCES (USES)															
Operating Transfers In						890,803				890,803					
Loan Proceeds						11,291,625				11,291,625					
Proceeds from the Sale of Assets															
Operating Transfers Out							(890,803)			(890,803)					
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	12,182,428	(890,803)	-	-	11,291,625	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES															
& OTHER SOURCES OVER EXPENDITURES	33,599	350	50	280,295	314,294	35,830	(890,319)	300	445,330	(408,859)	-	-	300	251,000	251,300
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,513,765	890,387	235,980	59,297	2,699,429	1,538,215	890,319	235,978	59,297	2,723,809	1,574,045	-	236,278	504,627	2,314,950
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,547,364	\$ 890,737	\$ 236,030	\$ 339,592	\$ 3,013,723	\$ 1,574,045	\$ -	\$ 236,278	\$ 504,627	\$ 2,314,950	\$ 1,574,045	\$ -	\$ 236,578	\$ 755,627	\$ 2,566,250

Iberville Parish Council
 Plaquemine, Louisiana
Capital Project Funds - Governmental Fund Type
 2017 Combined Budget Summary

	Capital Improvement Fund 2016 Original	Iberville Parish Medical Facility CSBG 2016 Original	WD3 Line Ext. Project DHH 2016 Original	Iberville Industrial Park 2016 Original	Total Capital Project Funds 2016 Original	Capital Improvement Fund 2016 Revised	Iberville Parish Medical Facility CSBG 2016 Revised	WD3 Line Ext. Project DHH 2016 Revised	Iberville Industrial Park 2016 Revised	Total Capital Project Funds 2016 Revised	Capital Improvement Fund 2017 Budget	Parish Medical Facility 2017 Budget	WD3 Line Ext. Project DHH 2017 Budget	Iberville Industrial Park 2017 Budget	Total Capital Project Funds 2017 Budget
REVENUES															
Taxes & Franchises	\$ 2,400,000	\$ -	\$ -	\$ -	\$ 2,400,000	\$ 2,600,000	\$ -	\$ -	\$ -	\$ 2,600,000	\$ 2,600,000	\$ -	\$ -	\$ -	\$ 2,600,000
Licenses & Permits															
Intergovernmental Revenues	500,000				500,000										
Fines & Forfeitures															
Fees Charges and Commissions															
Use of Money and Property						7,500				7,500	7,500				7,500
Miscellaneous Revenues															
In Kind Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	2,900,000	-	-	-	2,900,000	2,607,500	-	-	-	2,607,500	2,607,500	-	-	-	2,607,500
EXPENDITURES															
Housing Assistance Payments															
General Government															
Public Safety															
Public Works															
Health & Welfare															
Culture & Recreation															
Economic Development															
Other Expenditures															
In Kind															
Capital Outlay	2,995,000		4,000,000		6,995,000	3,025,000		2,800,000		5,825,000	3,850,000		875,000		4,725,000
Debt Service															
Principal															
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,995,000	-	4,000,000	-	6,995,000	3,025,000	-	2,800,000	-	5,825,000	3,850,000	-	875,000	-	4,725,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(95,000)	-	(4,000,000)	-	(4,095,000)	(417,500)	-	(2,800,000)	-	(3,217,500)	(1,242,500)	-	(875,000)	-	(2,117,500)
OTHER FINANCING SOURCES (USES)															
Operating Transfers In															
Loan Proceeds			4,000,000		4,000,000			2,800,000		2,800,000			875,000		875,000
Proceeds from the Sale of Assets															
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	4,000,000	-	4,000,000	-	-	2,800,000	-	2,800,000	-	-	875,000	-	875,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(95,000)	-	-	-	(95,000)	(417,500)	-	-	-	(3,217,500)	(1,242,500)	-	-	-	(1,242,500)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,415,837			110,000	3,525,837	3,822,996			110,000	3,932,996	3,405,496			110,000	3,515,496
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 3,320,837	\$ -	\$ -	\$ 110,000	\$ 3,430,837	\$ 3,405,496	\$ -	\$ -	\$ 110,000	\$ 3,515,496	\$ 2,162,996	\$ -	\$ -	\$ 110,000	\$ 2,272,996

Iberville Parish Council
Plaquemine, Louisiana
Enterprise Funds - Governmental Fund Type
2017 Combined Budget Summary

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	Sales Tax Department 2016 Original	Utility Department 2016 Original		Sales Tax Department 2016 Revised	Utility Department 2016 Revised		Sales Tax Department 2017 Budget	Utility Department 2017 Budget
REVENUES			REVENUES			REVENUES		
Taxes & Franchises	\$ 864,500	\$ -	Taxes & Franchises	\$ 978,900	\$ -	Taxes & Franchises	\$ 869,500	\$ -
Licenses & Permits	2,000		Licenses & Permits	2,000		Licenses & Permits	2,000	
Intergovernmental Revenues			Intergovernmental Revenues			Intergovernmental Revenues		
Fines & Forfeitures			Fines & Forfeitures			Fines & Forfeitures		
Fees Charges and Commissions		5,375,380	Fees Charges and Commissions		5,382,700	Fees Charges and Commissions		5,357,600
Use of Money and Property		4,100	Use of Money and Property		4,100	Use of Money and Property		5,600
Miscellaneous Revenues		31,600	Miscellaneous Revenues		29,780	Miscellaneous Revenues		38,100
In Kind Revenues	-	-	In Kind Revenues	-	-	In Kind Revenues	-	-
TOTAL REVENUES	866,500	5,411,080	TOTAL REVENUES	980,900	5,416,580	TOTAL REVENUES	871,500	5,401,300
EXPENDITURES			EXPENDITURES			EXPENDITURES		
Housing Assistance Payments			Housing Assistance Payments			Housing Assistance Payments		
General Government	866,500		General Government	980,900		General Government	871,500	
Public Safety			Public Safety			Public Safety		
Public Works		5,092,450	Public Works		5,051,450	Public Works		5,271,900
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		187,500	Capital Outlay		187,500	Capital Outlay		
Debt Service			Debt Service			Debt Service		
Principal			Principal			Principal		
Interest	-	1,000	Interest	-	8,700	Interest	-	8,700
TOTAL EXPENDITURES	866,500	5,280,950	TOTAL EXPENDITURES	980,900	5,247,650	TOTAL EXPENDITURES	871,500	5,280,600
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	130,130	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	168,930	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	120,700
OTHER FINANCING SOURCES (USES)			OTHER FINANCING SOURCES (USES)			OTHER FINANCING SOURCES (USES)		
Operating Transfers In			Operating Transfers In			Operating Transfers In		
Loan Proceeds			Loan Proceeds			Loan Proceeds		
Proceeds from the Sale of Assets			Proceeds from the Sale of Assets			Proceeds from the Sale of Assets		
Operating Transfers Out	-	-	Operating Transfers Out	-	-	Operating Transfers Out	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	TOTAL OTHER FINANCING SOURCES (USES)	-	-	TOTAL OTHER FINANCING SOURCES (USES)	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	130,130	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	168,930	EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	120,700
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	14,405,355	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	14,789,901	FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	14,958,831
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 14,535,485	FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 14,958,831	FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ 15,079,531

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 6,519,898	\$ 6,010,000	\$ 5,810,000	\$ 6,060,000
Licenses & Permits	508,077	475,000	451,000	471,000
Intergovernmental Revenues	1,278,127	1,268,472	1,264,862	1,268,556
Fines & Forfeitures				
Fees Charges and Commissions	65,862	46,000	88,283	40,100
Use of Money and Property	4,395	3,500	2,500	3,175
Miscellaneous Revenues	4,950,725	4,407,430	4,951,000	4,766,351
In Kind Revenues	-	-	-	-
TOTAL REVENUES	13,327,084	12,210,402	12,567,645	12,609,182
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government	6,867,745	6,196,705	7,164,847	6,925,207
Public Safety	1,659,195	1,696,882	1,868,070	1,819,528
Public Works	1,335,571	1,403,169	1,388,527	1,369,330
Health & Welfare	1,645,456	1,605,594	1,668,103	1,575,694
Culture & Recreation	189,171	189,621	228,884	208,102
Economic Development	194,916	194,880	194,880	195,880
Other Expenditures				
In Kind				
Capital Outlay	212,195	60,000	74,000	62,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	12,104,249	11,346,851	12,587,311	12,155,741
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,222,835	863,551	(19,666)	453,441
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	37,374	47,405	26,439	11,559
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	(845,000)	(434,405)	(640,000)	(465,000)
TOTAL OTHER FINANCING SOURCES (USES)	(807,626)	(387,000)	(613,561)	(453,441)
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	415,209	476,551	(633,227)	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	5,343,399	5,344,991	5,758,608	5,125,381
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 5,758,608	\$ 5,821,542	\$ 5,125,381	\$ 5,125,381

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Pigeon Fire Department - 103
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 159,149	\$ 165,000	\$ 165,000	\$ 169,950
Licenses & Permits				
Intergovernmental Revenues	4,488	4,488	4,035	4,623
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	785	775	775	798
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	164,422	170,263	169,810	175,371
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	230,631	165,200	169,810	175,371
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	19,221	500,000	-	500,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	249,852	665,200	169,810	675,371
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(85,430)	(494,937)	-	(500,000)
<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	(85,430)	(494,937)	-	(500,000)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	734,030	672,990	648,600	648,600
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 648,600	\$ 178,053	\$ 648,600	\$ 148,600

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel Fire Department - 105
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 159,149	\$ 165,000	\$ 165,000	\$ 169,950
Licenses & Permits				
Intergovernmental Revenues	6,687	6,700	5,962	6,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	742	750	750	750
Miscellaneous Revenues	500			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	167,078	172,450	171,712	176,700
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	56,462	62,280	74,045	76,030
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	13,200	34,750	35,500	34,750
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	69,662	97,030	109,545	110,780
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	97,416	75,420	62,167	65,920
<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	97,416	75,420	62,167	65,920
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	592,870	644,290	690,286	752,453
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 690,286	\$ 719,710	\$ 752,453	\$ 818,373

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Fire Department - 107
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 159,149	\$ 165,000	\$ 165,000	\$ 169,950
Licenses & Permits				
Intergovernmental Revenues	5,328	5,330	4,769	5,800
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	26	106	106	109
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	164,503	170,436	169,875	175,859
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	174,417	170,436	154,875	175,859
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay			15,000	
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	174,417	170,436	169,875	175,859
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,914)	-	-	-
<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	(9,914)	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	39,754	39,754	29,840	29,840
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 29,840	\$ 39,754	\$ 29,840	\$ 29,840

Iberville Parish Council
Plaquemine, Louisiana
Office of Emergency Preparedness - 108
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	284,249	135,029	247,889	87,580
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	4,075	141,500	1,500	1,500
In Kind Revenues	-	-	-	-
TOTAL REVENUES	288,324	276,529	249,389	89,080
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	175,477	364,583	152,954	140,089
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	166,554	5,000	172,860	5,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	342,031	369,583	325,814	145,089
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(53,707)	(93,054)	(76,425)	(56,009)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	95,000	295,000	95,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	95,000	295,000	95,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(53,707)	1,946	218,575	38,991
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	124,189	62,663	70,482	289,057
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 70,482	\$ 64,609	\$ 289,057	\$ 328,048

Iberville Parish Council
Plaquemine, Louisiana
Drainage Maintenance - 111
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
REVENUES				
Taxes & Franchises	\$ 2,939,685	\$ 3,100,000	\$ 2,850,000	\$ 2,900,000
Licenses & Permits				
Intergovernmental Revenues	119,633	55,000	66,000	55,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	2,555	1,200	3,000	3,000
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	3,061,873	3,156,200	2,919,000	2,958,000
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	2,085,687	2,434,772	2,614,862	2,461,807
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	255,977	50,000	550,000	750,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	2,341,664	2,484,772	3,164,862	3,211,807
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	720,209	671,428	(245,862)	(253,807)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	720,209	671,428	(245,862)	(253,807)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,209,288	3,720,560	3,929,497	3,683,635
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 3,929,497	\$ 4,391,988	\$ 3,683,635	\$ 3,429,828

Iberville Parish Council

Plaquemine, Louisiana

Coroner's Office - 114

2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 247,425	\$ 247,425	\$ 247,425	\$ 247,425
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures	381	253	253	253
Fees Charges and Commissions	99,616	106,500	157,500	158,900
Use of Money and Property	21	150	150	150
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	347,443	354,328	405,328	406,728
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	345,067	339,605	358,105	366,590
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	2,539			
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	347,606	339,605	358,105	366,590
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(163)	14,723	47,223	40,138
<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	(163)	14,723	47,223	40,138
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	7,611	18,514	7,448	54,671
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 7,448	\$ 33,237	\$ 54,671	\$ 94,809

Iberville Parish Council
Plaquemine, Louisiana
Criminal Court Fund - 117
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures	187,891	200,000	180,000	180,000
Fees Charges and Commissions				
Use of Money and Property	28		75	75
Miscellaneous Revenues	1,000			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	188,919	200,000	180,075	180,075
EXPENDITURES				
Housing Assistance Payments				
General Government	161,089	199,285	169,107	183,396
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay			1,200	
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	161,089	199,285	170,307	183,396
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,830	715	9,768	(3,321)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	(10,000)	(26,439)	(11,559)
TOTAL OTHER FINANCING SOURCES (USES)	-	(10,000)	(26,439)	(11,559)
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	27,830	(9,285)	(16,671)	(14,880)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	15,279	20,004	43,109	26,438
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 43,109	\$ 10,719	\$ 26,438	\$ 11,558

Iberville Parish Council
 Plaquemine, Louisiana
Visitor Enterprise Fund - 118
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 61,703	\$ 45,000	\$ 60,000	\$ 60,000
Licenses & Permits				
Intergovernmental Revenues	136,702	113,500	123,500	103,500
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	198,405	158,500	183,500	163,500
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation	419,373	447,769	451,471	486,330
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	419,373	447,769	451,471	486,330
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(220,968)	(289,269)	(267,971)	(322,830)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	200,000	175,000	200,000	225,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	200,000	175,000	200,000	225,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(20,968)	(114,269)	(67,971)	(97,830)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	207,647	159,970	186,679	118,708
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 186,679	\$ 45,701	\$ 118,708	\$ 20,878

Iberville Parish Council
 Plaquemine, Louisiana
President's Council on Drug Abuse - 119
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	91,166	88,400	88,400	79,000
Fines & Forfeitures	59,100	55,000	55,000	63,024
Fees Charges and Commissions	2,295	10,000	10,000	10,000
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	152,561	153,400	153,400	152,024
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	284,800	298,400	283,941	287,710
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	284,800	298,400	283,941	287,710
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(132,239)	(145,000)	(130,541)	(135,686)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	145,000	145,000	145,000	145,000
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	145,000	145,000	145,000	145,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	12,761	-	14,459	9,314
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	5,563	9,200	18,324	32,783
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 18,324	\$ 9,200	\$ 32,783	\$ 42,097

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side) - 120
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 451,560	\$ 490,000	\$ 450,000	\$ 459,950
Licenses & Permits				
Intergovernmental Revenues	31,699	29,107	26,408	27,500
Fines & Forfeitures				
Fees Charges and Commissions	12,500	12,500	12,500	12,500
Use of Money and Property	1,182	750	950	1,200
Miscellaneous Revenues	-	5,000	5,000	5,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	496,941	537,357	494,858	506,150
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	208,810	310,570	337,865	323,150
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	333,623	262,000	262,000	275,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	542,433	572,570	599,865	598,150
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(45,492)	(35,213)	(105,007)	(92,000)
<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	(45,492)	(35,213)	(105,007)	(92,000)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,112,452	680,039	1,066,960	961,953
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,066,960	\$ 644,826	\$ 961,953	\$ 869,953

Iberville Parish Council
Plaquemine, Louisiana
White Castle Fire Department - 121
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 159,149	\$ 165,000	\$ 165,000	\$ 169,950
Licenses & Permits				
Intergovernmental Revenues	20,270	20,270	17,918	18,500
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	179,419	185,270	182,918	188,450
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	185,519	185,270	172,918	188,450
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay			10,000	
Debt Service				
Principal				
Interest				
TOTAL EXPENDITURES	185,519	185,270	182,918	188,450
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,100)	-	-	-
<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	(6,100)	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	6,300	6,300	200	200
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 200	\$ 6,300	\$ 200	\$ 200

Iberville Parish Council
Plaquemine, Louisiana
Parish Transportation Fund - 123
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	366,102	350,000	350,000	350,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	601	500	750	750
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	366,703	350,500	350,750	350,750
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	237,995	350,500	708,000	350,750
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	237,995	350,500	708,000	350,750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	128,708	-	(357,250)	-
<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	128,708	-	(357,250)	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	483,881	483,881	612,589	255,339
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 612,589	\$ 483,881	\$ 255,339	\$ 255,339

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
REVENUES				
Taxes & Franchises	\$ 2,763,826	\$ 2,650,000	\$ 2,750,000	\$ 2,600,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	581	565	565	565
Use of Money and Property	1,969	500	2,500	2,500
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	2,766,376	2,651,065	2,753,065	2,603,065
EXPENDITURES				
Housing Assistance Payments				
General Government	1,476,280	1,231,041	1,253,969	1,265,683
Public Safety	284,040	288,300	296,900	289,900
Public Works	42,652	9,000	10,000	9,000
Health & Welfare	347,395	398,218	349,930	338,454
Culture & Recreation	220,745	227,265	250,217	233,954
Economic Development	54,571	55,119	47,292	55,118
Other Expenditures				
In Kind				
Capital Outlay	53,756	30,000	156,000	30,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	2,479,439	2,238,943	2,364,308	2,222,109
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	286,937	412,122	388,757	380,956
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	286,937	412,122	388,757	380,956
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,023,157	2,544,478	2,310,094	2,698,851
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 2,310,094	\$ 2,956,600	\$ 2,698,851	\$ 3,079,807

Iberville Parish Council
Plaquemine, LA
Vehicle and Equipment Replacement - 128
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 400,000	\$ 350,000	\$ 350,000	\$ 350,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	400,000	350,000	350,000	350,000
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	529,617	350,000	350,000	350,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	529,617	350,000	350,000	350,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(129,617)	-	-	-
<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	(129,617)	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	765,492	115,492	635,875	635,875
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 635,875	\$ 115,492	\$ 635,875	\$ 635,875

Iberville Parish Council

Plaquemine, Louisiana

Sales Tax Road - 129

2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
REVENUES				
Taxes & Franchises	\$ 3,486,438	\$ 3,600,000	\$ 3,900,000	\$ 3,900,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	421	225	225	225
Use of Money and Property	5,647	5,000	5,000	5,000
Miscellaneous Revenues	358,672	425,000	325,000	325,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	3,851,178	4,030,225	4,230,225	4,230,225
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	2,442,732	2,071,730	2,442,307	2,297,637
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	149,955	250,000	1,750,000	1,750,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	2,592,687	2,321,730	4,192,307	4,047,637
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,258,491	1,708,495	37,918	182,588
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	1,258,491	1,708,495	37,918	182,588
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	4,252,292	5,867,941	5,510,783	5,548,701
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 5,510,783	\$ 7,576,436	\$ 5,548,701	\$ 5,731,289

Iberville Parish Council

Plaquemine, Louisiana

Solid Waste - 130

2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 3,855,764	\$ 3,500,000	\$ 4,200,000	\$ 3,750,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	4,463	3,500	4,500	4,500
Miscellaneous Revenues	2,586	3,500	4,000	4,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	3,862,813	3,507,000	4,208,500	3,758,500
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	3,188,634	2,774,608	3,227,308	3,230,459
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	17,157	250,000	250,000	250,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	3,205,791	3,024,608	3,477,308	3,480,459
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	657,022	482,392	731,192	278,041
<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	657,022	482,392	731,192	278,041
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	3,474,754	4,111,502	4,131,776	4,862,968
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,131,776	\$ 4,593,894	\$ 4,862,968	\$ 5,141,009

Iberville Parish Council
Plaquemine, Louisiana
Parishwide Water Operation SRF - 138
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 500,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	1,217,614			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	1,217,614	1,000,000	1,000,000	500,000
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,217,614	1,000,000	1,000,000	500,000
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	500,000			
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	500,000	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	1,717,614	1,000,000	1,000,000	500,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	1,717,614	1,717,614	2,717,614
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,717,614	\$ 2,717,614	\$ 2,717,614	\$ 3,217,614

Iberville Parish Council
Plaquemine, Louisiana
Fire District #2 (Bayou Blue) - 140
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 250,030	\$ 260,000	\$ 255,000	\$ 264,950
Licenses & Permits				
Intergovernmental Revenues	6,064	6,064	5,415	5,750
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	567	750	750	750
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	256,661	266,814	261,165	271,450
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety	109,378	127,135	137,591	139,960
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	38,056	44,000	44,000	44,000
Debt Service				
Principal	39,609	40,490	40,490	41,390
Interest	2,817	1,937	1,937	1,036
TOTAL EXPENDITURES	189,860	213,562	224,018	226,386
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	66,801	53,252	37,147	45,064
<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	66,801	53,252	37,147	45,064
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	530,202	592,890	597,003	634,150
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 597,003	\$ 646,142	\$ 634,150	\$ 679,214

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Medical Complex CDBG - 142
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	1,495,910	1,200,000	1,200,000	1,200,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	1,495,910	1,200,000	1,200,000	1,200,000
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	763,321	976,158	993,414	999,198
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind	2,036,793			
Capital Outlay				
Debt Service				
Principal	248,759		265,000	265,000
Interest	-	-	-	-
TOTAL EXPENDITURES	3,048,873	976,158	1,258,414	1,264,198
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,552,963)	223,842	(58,414)	(64,198)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	17,406			
Loan Proceeds				
Proceeds from Sale of Assets	2,036,793			
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	2,054,199	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	501,236	223,842	(58,414)	(64,198)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	180,679	501,236	442,822
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 501,236	\$ 404,521	\$ 442,822	\$ 378,624

Iberville Parish Council
 Plaquemine, Louisiana
Community Services Block Grant (CSBG) - 146
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	74,959	95,500	120,000	85,500
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	74,959	95,500	120,000	85,500
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	74,959	95,500	120,000	85,500
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	74,959	95,500	120,000	85,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In		19,405		
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	(19,405)	(19,405)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(19,405)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(19,405)	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	24,206	24,206	4,801	4,801
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 4,801	\$ 24,206	\$ 4,801	\$ 4,801

Iberville Parish Council

Plaquemine, Louisiana

LIHEAP - 148

2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	17,969	18,000		
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	805			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	18,774	18,000	-	-
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,774	18,000	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	(17,969)	(18,000)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(17,969)	(18,000)	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	805	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	2,305	2,305	3,110	3,110
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 3,110	\$ 2,305	\$ 3,110	\$ 3,110

Iberville Parish Council
 Plaquemine, Louisiana
Emergency 911 - 150
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
REVENUES				
Taxes & Franchises	\$ 800,000	\$ 500,000	\$ 500,000	\$ 300,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions	368,442	315,000	315,000	315,000
Use of Money and Property				
Miscellaneous Revenues	15,184	15,000	15,000	15,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	1,183,626	830,000	830,000	630,000
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety	586,925	535,305	571,246	632,335
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	115,482	455,000	1,000,000	50,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	702,407	990,305	1,571,246	682,335
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	481,219	(160,305)	(741,246)	(52,335)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	481,219	(160,305)	(741,246)	(52,335)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	579,675	355,321	1,060,894	319,648
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,060,894	\$ 195,016	\$ 319,648	\$ 267,313

Iberville Parish Council
 Plaquemine, Louisiana
FEMA Utility Assistance - 151
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	6,482	14,501	10,000	10,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	6,482	14,501	10,000	10,000
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	6,475	14,501	11,486	10,000
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	6,475	14,501	11,486	10,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7	-	(1,486)	-
<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	7	-	(1,486)	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,479	1,479	1,486	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 1,486	\$ 1,479	\$ -	\$ -

Iberville Parish Council

Plaquemine, Louisiana

Section 8 - 152**2017 Budget Summary**

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	124,922	150,000	130,000	135,450
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	14,654	6,500	19,000	19,000
In Kind Revenues	-	-	-	-
TOTAL REVENUES	139,576	156,500	149,000	154,450
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare	140,291	156,500	154,241	154,450
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	140,291	156,500	154,241	154,450
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(715)	-	(5,241)	-
<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	(715)	-	(5,241)	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	21,153	21,153	20,438	15,198
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 20,438	\$ 21,153	\$ 15,198	\$ 15,198

Iberville Parish Council
Plaquemine, Louisiana
Disaster Relief Fund - 153
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	-	-
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				79,513
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	79,513
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	(79,513)
<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	-	-	-	(79,513)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	79,513	79,513	79,513	79,513
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 79,513	\$ 79,513	\$ 79,513	\$ -

Iberville Parish Council
Plaquemine, Louisiana
LA Recovery Authority CDBG - 351
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	5,026,457	1,000,000	2,185,000	1,000,000
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	5,026,457	1,000,000	2,185,000	1,000,000
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government	4,494,902	1,000,000	935,000	-
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	532,710		1,250,000	1,000,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	5,027,612	1,000,000	2,185,000	1,000,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,155)	-	-	-
<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	(1,155)	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	100,009	100,009	98,854	98,854
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 98,854	\$ 100,009	\$ 98,854	\$ 98,854

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Bond Debt Service - 232
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 1,739,150	\$ 1,749,750	\$ 1,749,750	\$ 1,530,437
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>1,739,150</u>	<u>1,749,750</u>	<u>1,749,750</u>	<u>1,530,437</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works			249,710	286,637
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal	1,065,000	1,120,000	12,475,000	1,170,000
Interest	642,325	596,151	1,171,638	73,800
TOTAL EXPENDITURES	<u>1,707,325</u>	<u>1,716,151</u>	<u>13,896,348</u>	<u>1,530,437</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>31,825</u>	<u>33,599</u>	<u>(12,146,598)</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In			890,803	
Loan Proceeds			11,291,625	
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>12,182,428</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>31,825</u>	<u>33,599</u>	<u>35,830</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>1,506,390</u>	<u>1,513,765</u>	<u>1,538,215</u>	<u>1,574,045</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 1,538,215</u>	<u>\$ 1,547,364</u>	<u>\$ 1,574,045</u>	<u>\$ 1,574,045</u>

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Bond Reserve - 235
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	257	350	484	
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	257	350	484	-
<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	257	350	484	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	(890,803)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(890,803)	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	257	350	(890,319)	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	890,037	890,387	890,319	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 890,294	\$ 890,737	\$ -	\$ -

Iberville Parish Council
 Plaquemine, Louisiana
2015 DHH Loan Reserve - 237
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	48	50	300	300
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	48	50	300	300
<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	48	50	300	300
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	235,930			
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	235,930	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	235,978	50	300	300
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	235,980	235,978	236,278
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 235,978	\$ 236,030	\$ 236,278	\$ 236,578

Iberville Parish Council
Plaquemine, Louisiana
DHH Loan Debt Service Fund - 238
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 59,297	\$ 460,854	\$ 481,188	\$ 481,000
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	59,297	460,854	481,188	481,000
<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				110,000
Interest	-	180,559	35,858	120,000
TOTAL EXPENDITURES	-	180,559	35,858	230,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	59,297	280,295	445,330	251,000
<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	59,297	280,295	445,330	251,000
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	59,297	59,297	504,627
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 59,297	\$ 339,592	\$ 504,627	\$ 755,627

Iberville Parish Council
Plaquemine, Louisiana
Capital Improvement Fund - 341
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 2,324,292	\$ 2,400,000	\$ 2,600,000	\$ 2,600,000
Licenses & Permits				
Intergovernmental Revenues		500,000		
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property	3,271		7,500	7,500
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	<u>2,327,563</u>	<u>2,900,000</u>	<u>2,607,500</u>	<u>2,607,500</u>
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	1,706,886	2,995,000	3,025,000	3,850,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	<u>1,706,886</u>	<u>2,995,000</u>	<u>3,025,000</u>	<u>3,850,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>620,677</u>	<u>(95,000)</u>	<u>(417,500)</u>	<u>(1,242,500)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Proceeds from General Long-Term Loans	411,482			
Operating Transfers Out	(235,930)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>175,552</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	<u>796,229</u>	<u>(95,000)</u>	<u>(417,500)</u>	<u>(1,242,500)</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>3,026,767</u>	<u>3,415,837</u>	<u>3,822,996</u>	<u>3,405,496</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ 3,822,996</u>	<u>\$ 3,320,837</u>	<u>\$ 3,405,496</u>	<u>\$ 2,162,996</u>

Iberville Parish Council
Plaquemine, Louisiana
Iberville Parish Medical Facility CDBG - 360
2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	172,831			
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues	17,612			
In Kind Revenues	-	-	-	-
TOTAL REVENUES	190,443	-	-	-
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	558,443			
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	558,443	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(368,000)	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds				
Operating Transfers Out	(17,406)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(17,406)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	(385,406)	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	1,275,556			
PRIOR PERIOD ADJUSTMENT	(890,150)	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ -	\$ -

Iberville Parish Council
 Plaquemine, Louisiana
WD3 Line Extension Project DHH - 364
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	-	-
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay	1,417,916	4,000,000	2,800,000	875,000
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	1,417,916	4,000,000	2,800,000	875,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,417,916)	(4,000,000)	(2,800,000)	(875,000)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In				
Loan Proceeds	1,417,916	4,000,000	2,800,000	875,000
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,417,916	4,000,000	2,800,000	875,000
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ -	\$ -

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Industrial Park - 366
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
REVENUES				
Taxes & Franchises	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
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	110,000	110,000	110,000	110,000
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000

Iberville Parish Council

Plaquemine, Louisiana

Sales Tax Department

2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
REVENUES				
Taxes & Franchises	\$ 850,789	\$ 864,500	\$ 978,900	\$ 869,500
Licenses & Permits	-	2,000	2,000	2,000
Intergovernmental Revenues				
Fines & Forfeitures				
Fees Charges and Commissions				
Use of Money and Property				
Miscellaneous Revenues				
In Kind Revenues	-	-	-	-
TOTAL REVENUES	850,789	866,500	980,900	871,500
EXPENDITURES				
Housing Assistance Payments				
General Government	850,789	866,500	980,900	871,500
Public Safety				
Public Works				
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay				
Debt Service				
Principal				
Interest	-	-	-	-
TOTAL EXPENDITURES	850,789	866,500	980,900	871,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	-	-	-	-
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ -	\$ -	\$ -	\$ -

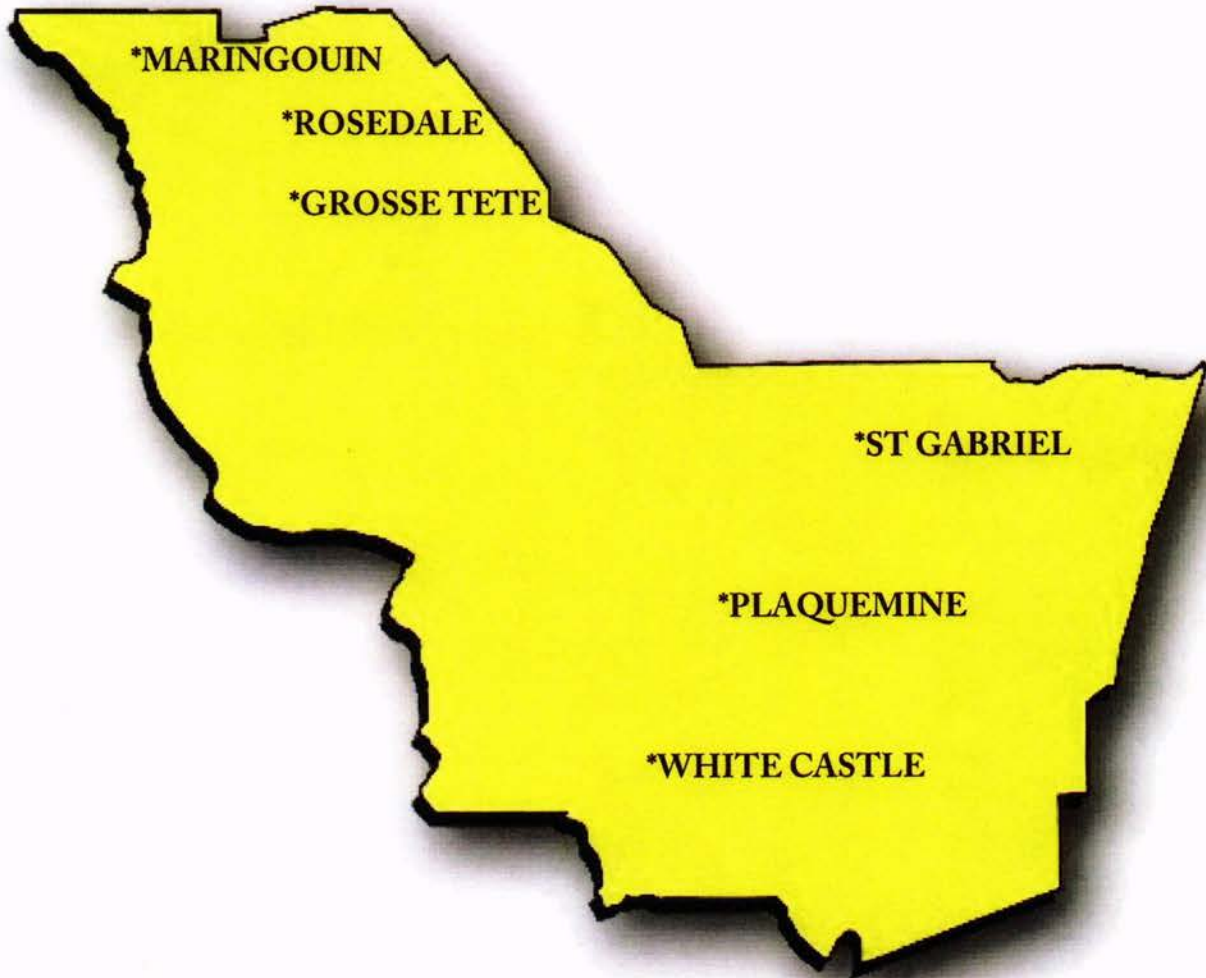
Iberville Parish Council
 Plaquemine, Louisiana
Utility Department
 2017 Budget Summary

	2015 Actual	2016 Original	2016 Revised	2017 Budget
<u>REVENUES</u>				
Taxes & Franchises	\$ 14	\$ -	\$ -	\$ -
Licenses & Permits				
Intergovernmental Revenues	37,972			
Fines & Forfeitures				
Fees Charges and Commissions	4,844,701	5,375,380	5,382,700	5,357,600
Use of Money and Property	4,603	4,100	4,100	5,600
Miscellaneous Revenues	81,700	31,600	29,780	38,100
In Kind Revenues	-	-	-	-
TOTAL REVENUES	4,968,990	5,411,080	5,416,580	5,401,300
<u>EXPENDITURES</u>				
Housing Assistance Payments				
General Government				
Public Safety				
Public Works	4,618,287	5,092,450	5,051,450	5,271,900
Health & Welfare				
Culture & Recreation				
Economic Development				
Other Expenditures				
In Kind				
Capital Outlay		187,500	187,500	
Debt Service				
Principal				
Interest	2,098	1,000	8,700	8,700
TOTAL EXPENDITURES	4,620,385	5,280,950	5,247,650	5,280,600
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	348,605	130,130	168,930	120,700
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	123,646			
Loan Proceeds				
Proceeds from Sale of Assets				
Operating Transfers Out	(123,646)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES	348,605	130,130	168,930	120,700
CONTRIBUTED CAPITAL	52,651	-	-	-
FUND EQUITY (DEFICIT) AT BEGINNING OF YEAR	14,388,645	14,405,355	14,789,901	14,958,831
FUND EQUITY (DEFICIT) AT END OF YEAR	\$ 14,789,901	\$ 14,535,485	\$ 14,958,831	\$ 15,079,531

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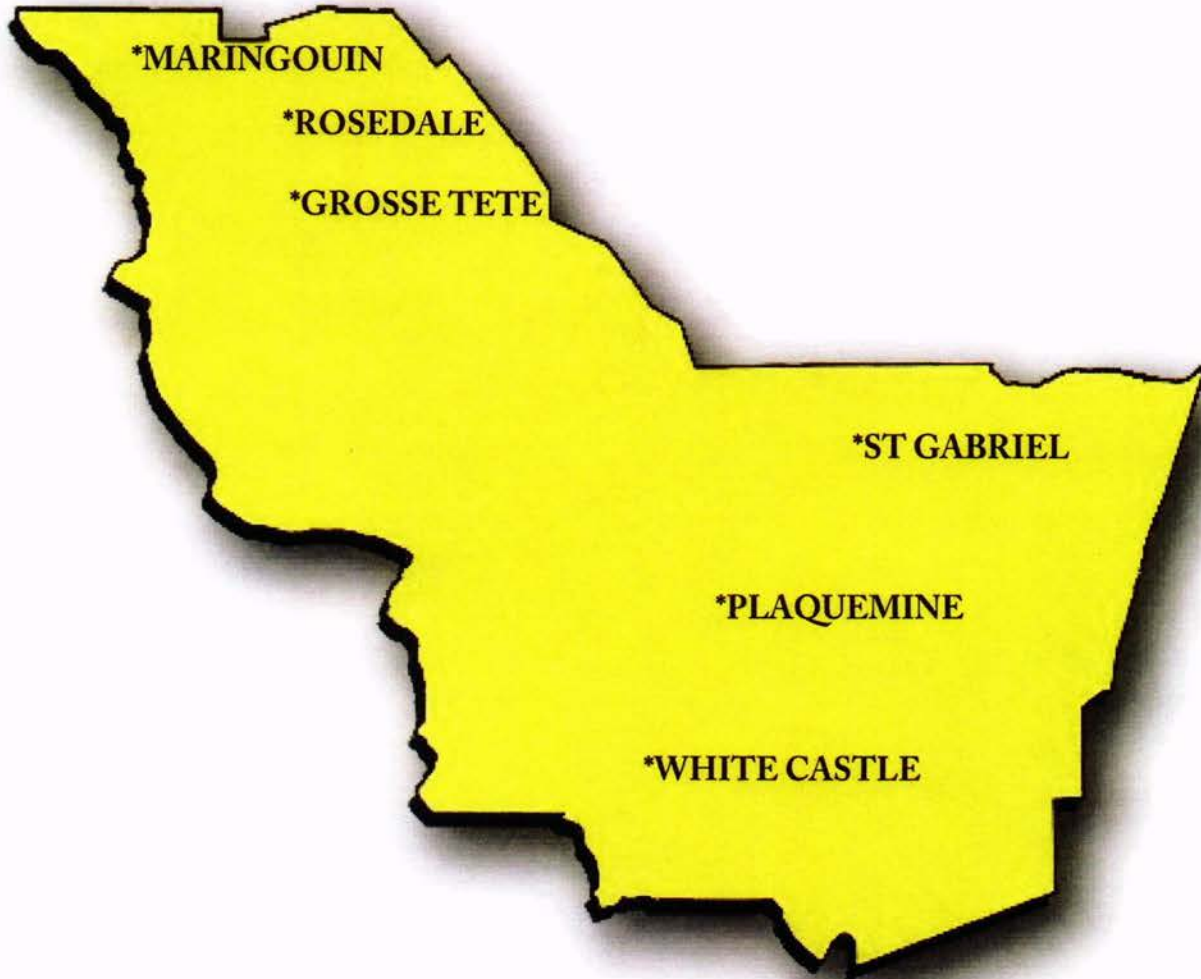
PART II

Iberville Parish, La



GENERAL FUND

Iberville Parish, La





Overview

The **General Fund** is the general operating fund for the parish and provides funding for many departments. This fund is used to account for the following departments:

- The *Department of Administration* receives General Fund money to run the Parish President's office on a day to day basis. The main goal of this office is to assist the residents of Iberville Parish.
- The *Finance Department* is funded with General Fund money to conduct all financial activities of the parish. The primary responsibility of this department is financial management for all deposits and disbursements and the development and administration of the annual budget. Some of the other duties include the Comprehensive Annual Financial Report (CAFR), accounts payable, accounts receivables, purchasing, and fixed assets.
- The *Human Resource Department* is primarily responsible for all personnel matters related to current, future, and past employees.
- The *Department of General Services* wears a variety of hats in this parish. Some of the sub-units of this department are funded with General Fund money and others are funded partially through transfers to Special Revenue Funds. Those sub-units that fall under this department and funded with General Fund money are as follows:
 - ❖ The *Animal Control Office* actively seeks to educate all residents about the "leash law" and the importance of vaccinations. The staff also responds to calls related to snakes, livestock, beaver, coyote and fox control. The animal shelter provides many animals for adoption. Their goal is to control the over-population of nuisance and unwanted animals for the citizens of Iberville Parish and to insure the quality of life for all. The officers also investigate nuisance animal calls, dog bites and cruelty to animal cases.
 - ❖ The *Building Inspector's Office* issues licenses and permits for all building structures within the Parish's jurisdiction. The Building Inspector performs routine construction inspections of residential and commercial projects to insure compliance with specifications, ordinances, and regulations of the parish, state and federal government.
 - ❖ The *Safety Department* assesses risk for the Parish through routine monitoring of departmental operations, researching accidents to find out the cause, resolving complaints of local residents with regard to property and automobiles, and imposing rules and regulations to help reduce risk and injury to the employees and residents of the Parish.
 - ❖ The *Health Unit* provides medical assistance to all residents of Iberville Parish. The staff conducts numerous seminars on various issues related to medical cases, nutrition and disease prevention.



Overview of Fund Structure-General Fund

- ❖ 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 at the Iberville Council on Aging Center in Plaquemine.

The Health and Welfare

- 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 council members are elected by the people of each district. Those elections are the sole responsibility of the *Registrar of Voters Office*. This office maintains all voter information and official election documents.
- Some funding is provided 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.
- Operating grants are provided to several organizations because they provide services to the citizens of this parish. The following organizations are not governed by the Parish Council and include: *District Attorney Expense Fund, Plaquemine City Court and City Marshall, 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*, the *Utility Department*, and *Water District #3*. This funding is reimbursed monthly to the



Overview of Fund Structure-General Fund

parish. 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 solely fund themselves. 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. Funding is received from all departments with the parish. This fund is budgeted for within the General Fund.

Budget Highlights

During 2017 Iberville Parish will continue to provide good government to the people of Iberville 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.

The Animal Control Department will continue 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. This department will work diligently to help improve some of the drainage problems in Iberville through the trapping of beavers.

The Registrar of Voters will continue to actively encourage residents of Iberville Parish to exercise their right to vote. The election expense for 2017 is based on a possibility of four elections. The election dates are as follows: March 25 – Municipal Primary; April 29 – Municipal General; October 14 – Open Primary, Orleans Municipal Parochial Primary; November 18 – Open General, Orleans Municipal Parochial General.

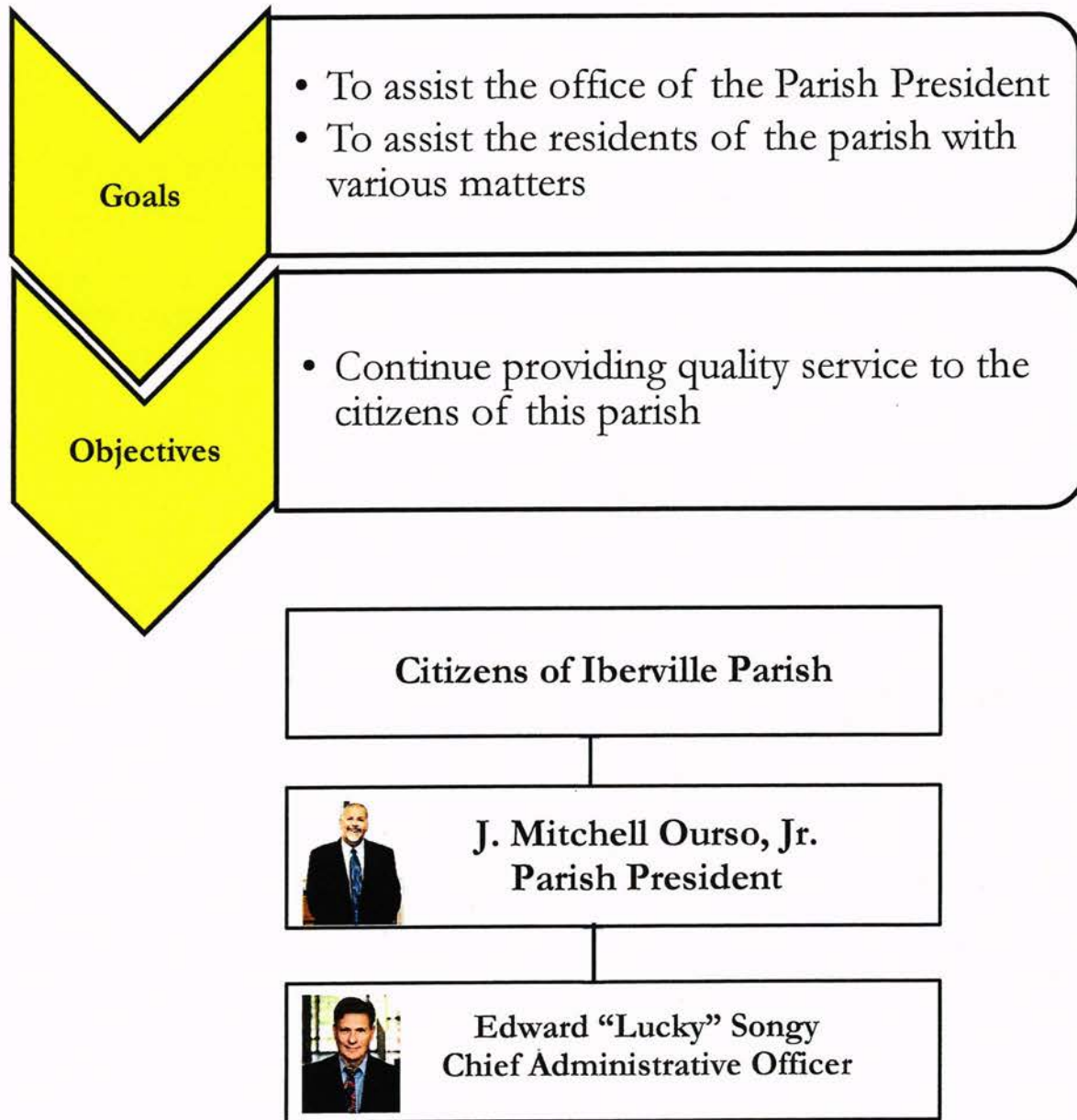
The Safety Department will continue its extensive Parish employee safety training program to ensure safe working conditions for all employees and citizens. This department will closely monitor all Parish departments and agencies to ensure the safety of the residents by offering safety training classes to employees, and continuing to monitor the roadways for safe driving conditions.

The Mosquito Abatement program provides the application of mosquito insecticide and larvaecide throughout the parish. The parish uses four mosquito spray trucks and several foggers for application.



Administration Department

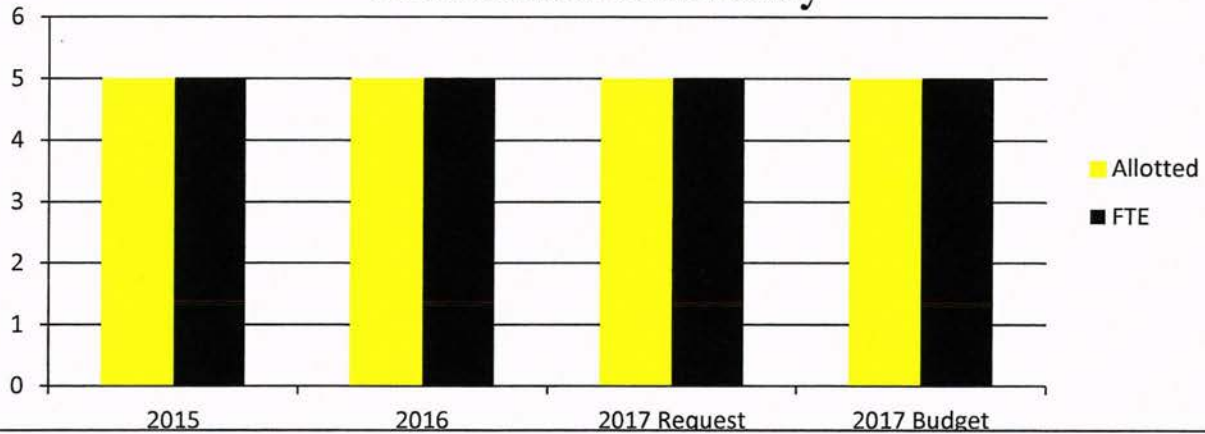
The Administration Department runs the Parish President's office on a day to day basis and assists the residents of Iberville Parish with various matters. This department is funded by the General fund.





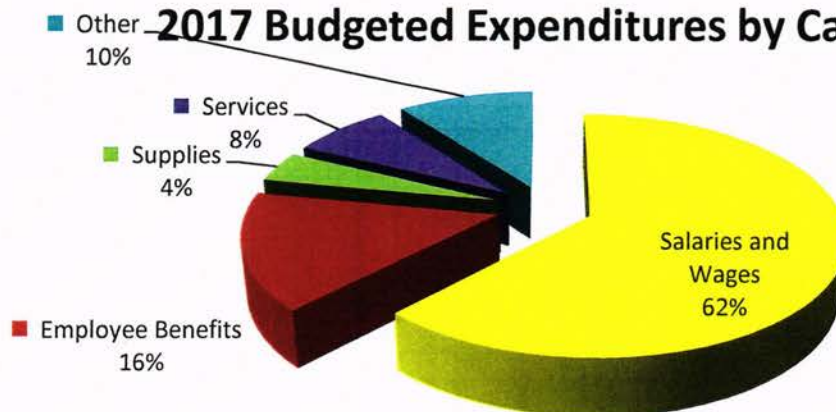
Administration Department

Personnel Summary



Expenditures by Category	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Salaries and Wages	386,874	430,000	455,217	457,308	457,308
Employee Benefits	112,973	125,028	116,883	115,866	115,866
Supplies	30,910	26,400	32,000	31,000	31,000
Services	84,008	55,000	55,000	55,000	55,000
Other	67,195	73,630	62,270	75,720	75,720
Total Expenditures	681,960	710,058	721,370	734,894	734,894

2017 Budgeted Expenditures by Category





Finance Department

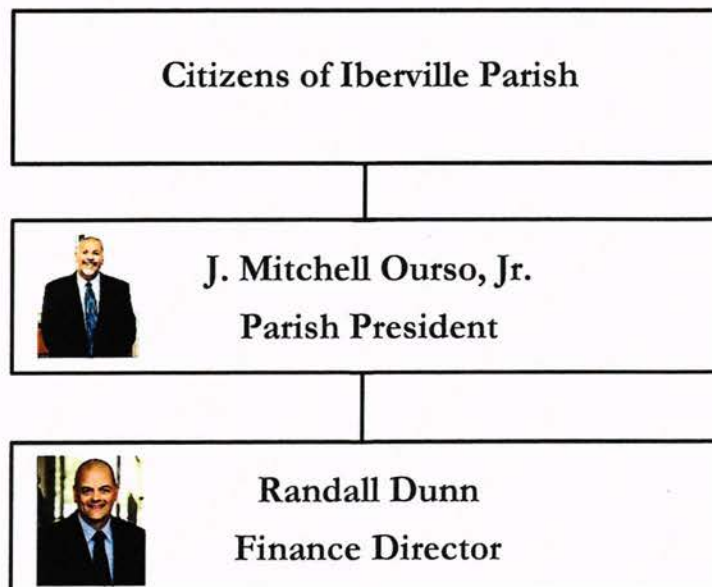
The Home Rule Charter establishes the Department of Finance and provides for its duties and responsibilities. The Department of Finance is committed to a high standard of excellence in the performance of these duties and responsibilities. Maintaining the public trust is our highest consideration.

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



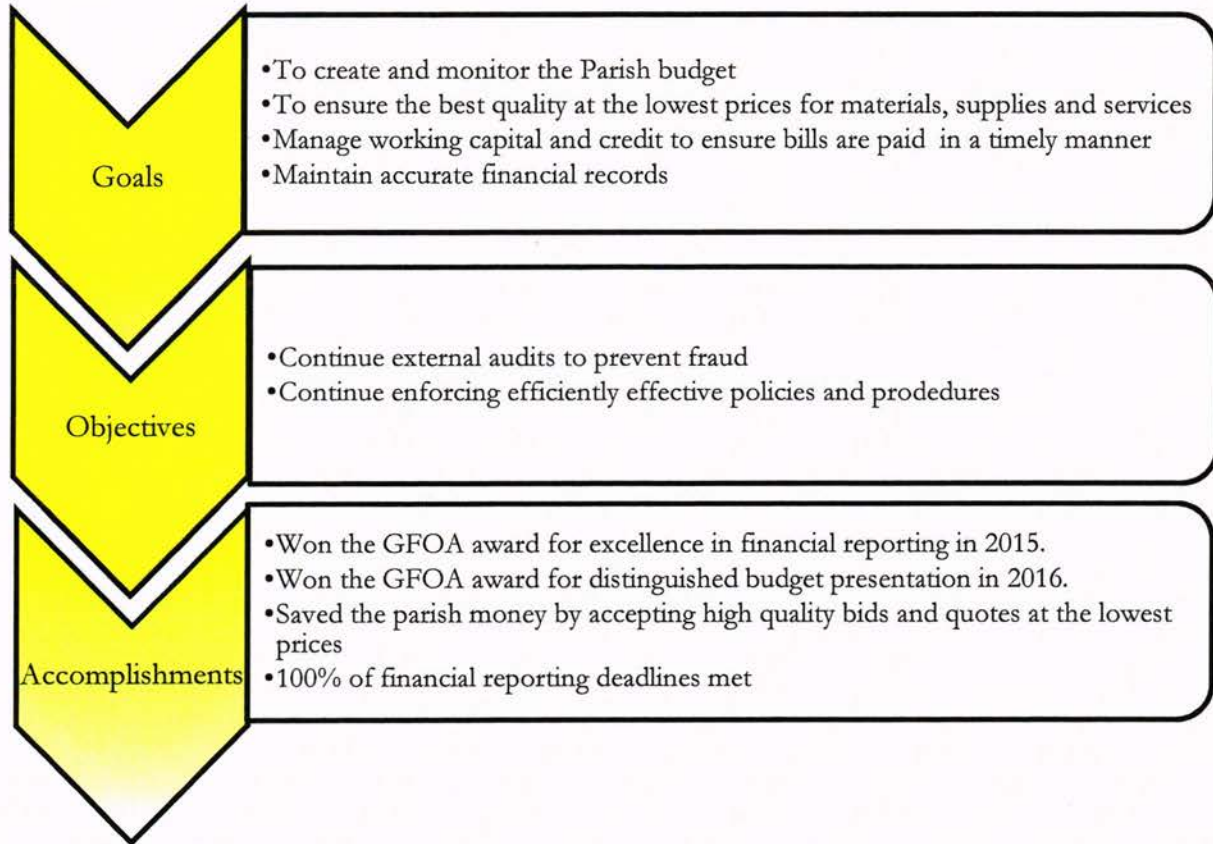
The Finance Department is responsible for all financial accounting and reporting for the parish, including accounts payable, accounts receivable, fixed assets, records management, information systems, and purchasing. This department handles a budget of \$37.3 million and is responsible for the end-of-year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

Organizational Chart

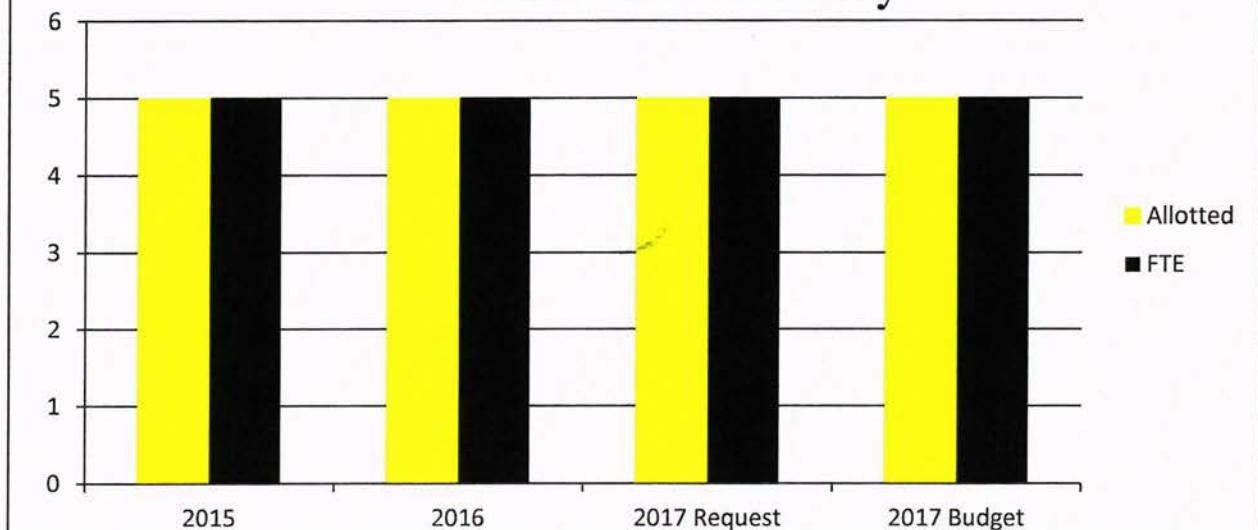




Finance Department



Personnel Summary

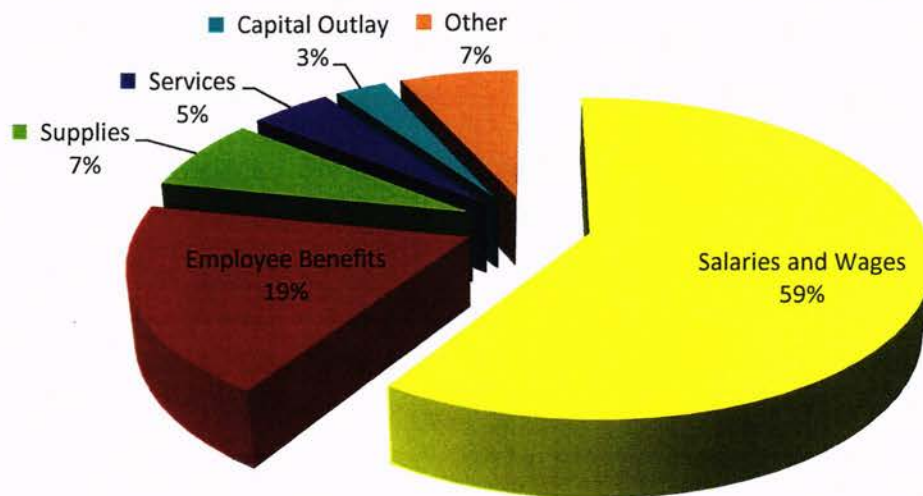




Finance Department

<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	283,758	325,000	298,761	302,037	302,037
Employee Benefits	88,821	90,789	92,272	97,750	97,750
Supplies	14,293	37,700	37,700	37,900	37,900
Services	30,855	41,000	32,750	22,550	23,577
Capital Outlay	129,912	15,000	15,000	15,000	15,000
Other	24,368	32,650	31,975	34,700	34,700
Total Expenditures	572,007	542,139	508,458	509,937	510,964

2017 Budgeted Expenditures by Category





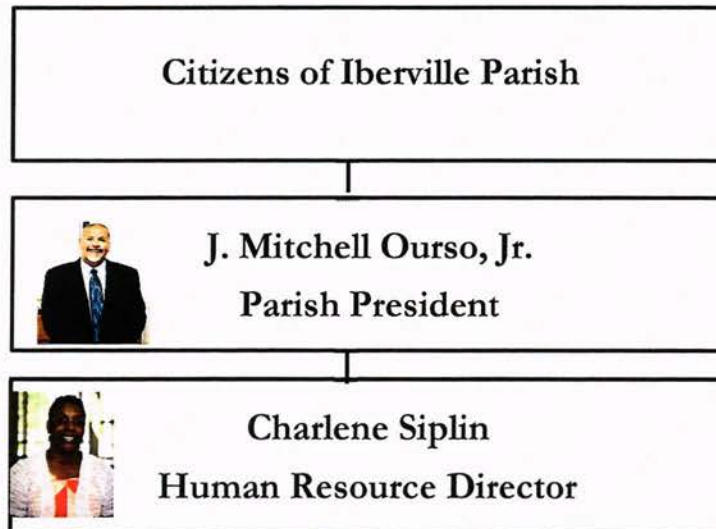
Human Resources Department

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.



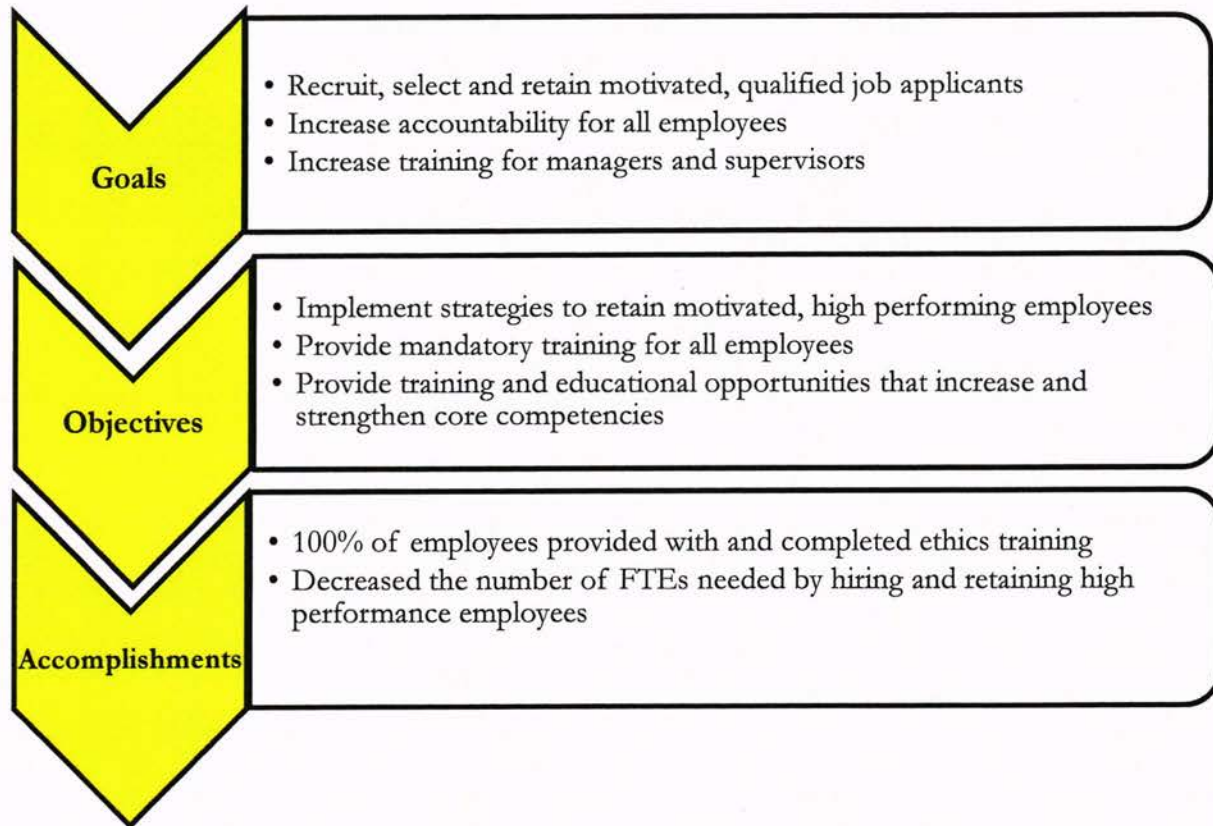
Management of Human Resource Planning/Employment Process: identifies and examines current and future internal and external forces that impact Human Resources Management; assists, guides, and communicates with staff in addressing employment-related issues.

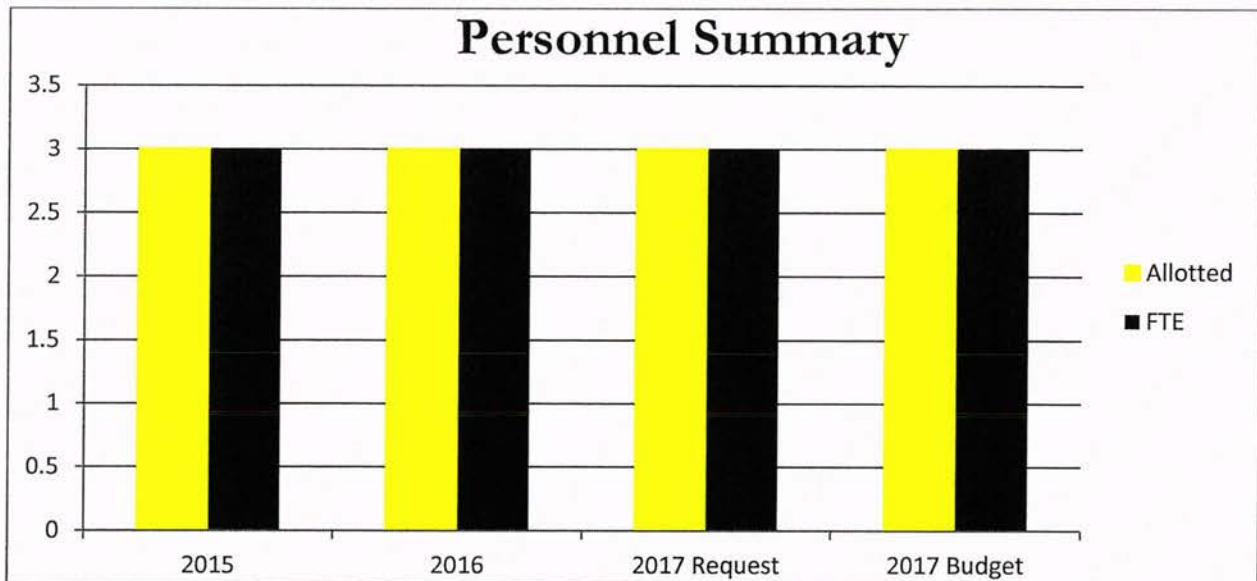
Organizational Chart





Human Resources Department

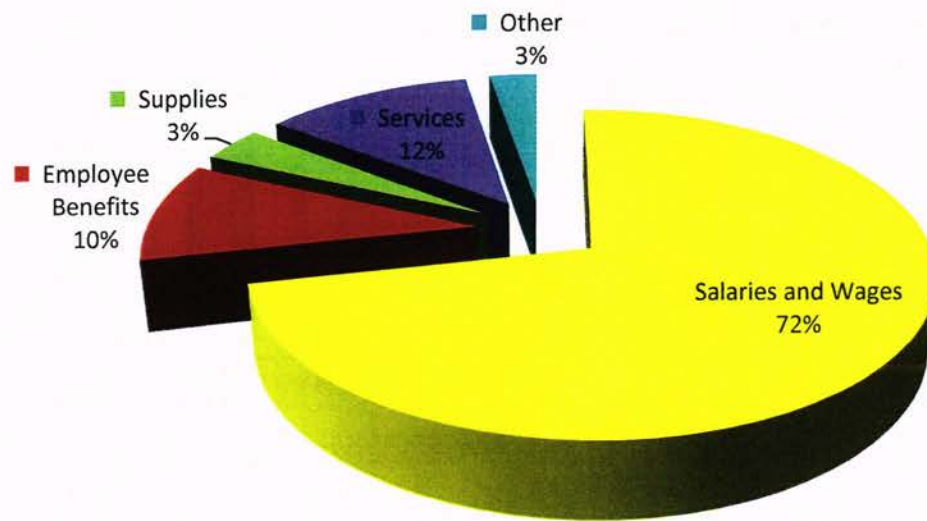




Human Resources Department

<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	197,640	65,000	213,124	139,210	139,210
Employee Benefits	28,086	22,715	32,404	19,620	19,620
Supplies	7,585	7,000	7,000	7,000	7,000
Services	18,508	23,300	23,300	23,300	23,000
Other	352	5,250	5,250	5,250	5,250
Total Expenditures	252,171	123,265	281,078	194,380	194,380

2017 Budgeted Expenditures by Category

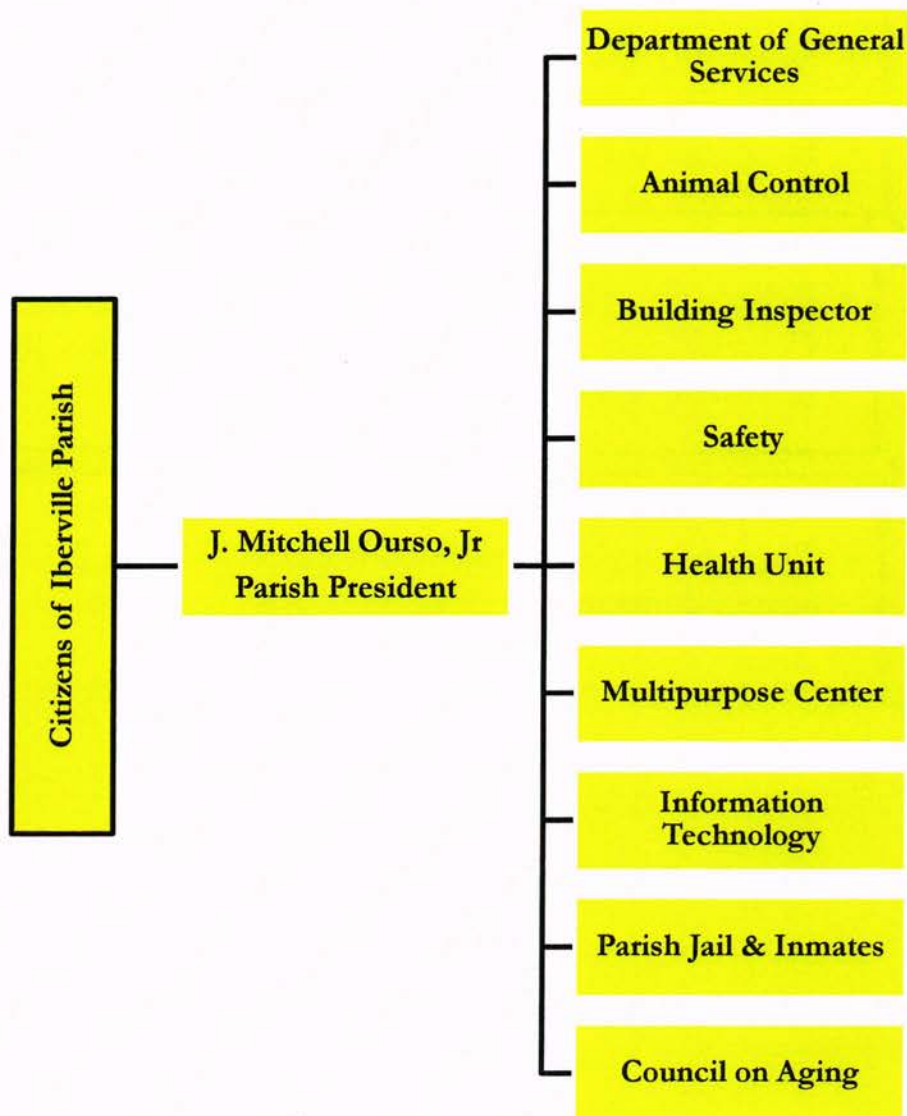




Department of General Services

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

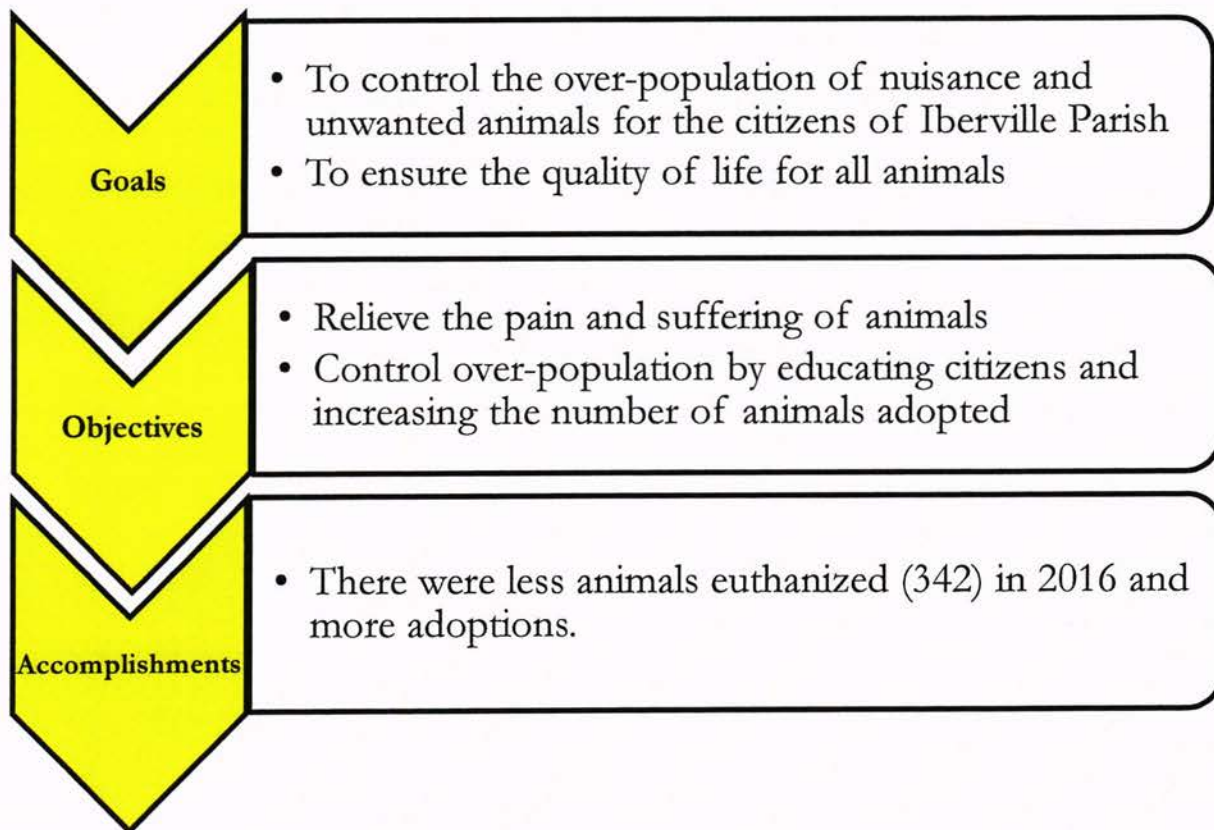
Organizational Chart





Animal Control Office

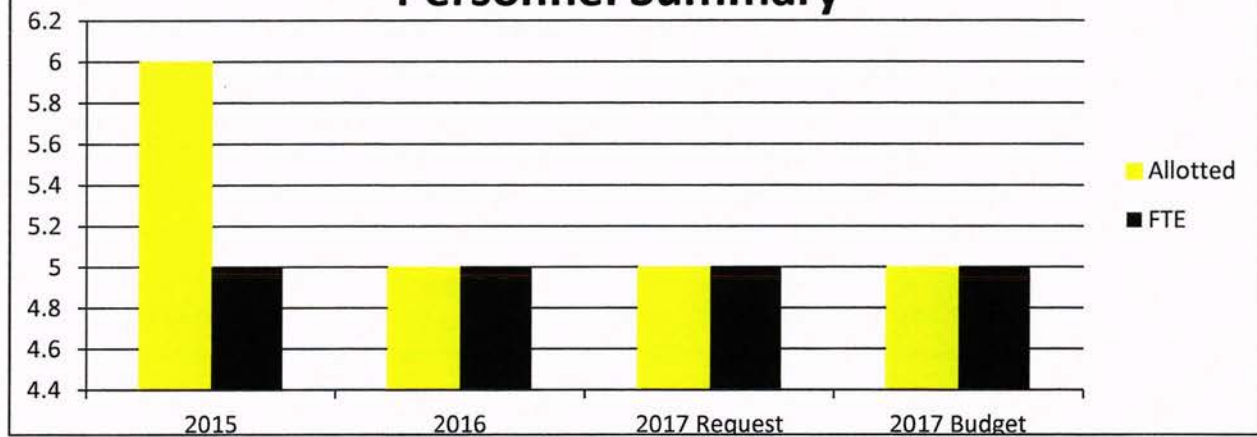
The *Animal Control Office* actively seeks to educate all residents about the “leash law” and the importance of vaccinations. The staff also responds to calls related to snakes, livestock, beaver, coyote and fox control. The animal shelter provides many animals for adoption. Their goal is to control the over-population of nuisance and unwanted animals for the citizens of Iberville Parish and to insure the quality of life for all. The officers also investigate nuisance animal calls, dog bites and cruelty to animal cases.





Animal Control Office

Personnel Summary

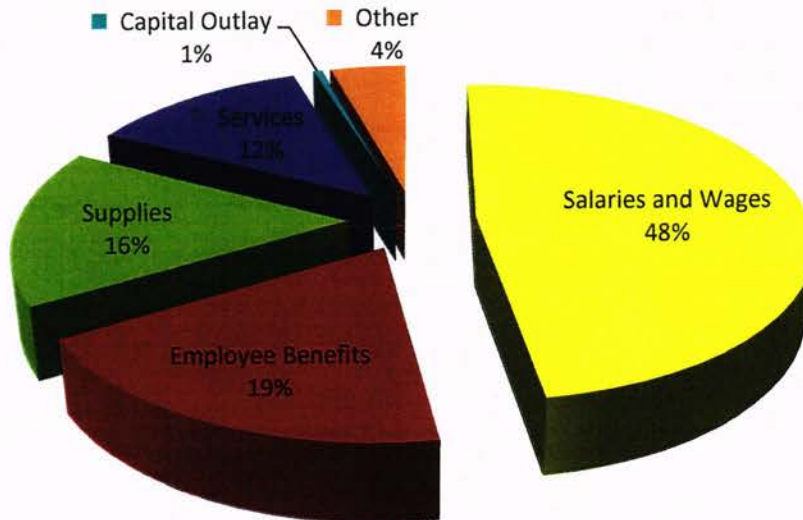


<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	206,479	181,398	194,727	180,575	180,575
Employee Benefits	69,533	63,153	71,479	72,185	72,185
Supplies	61,425	61,050	61,050	61,050	61,050
Services	53,520	40,508	57,158	47,158	47,158
Capital Outlay	-	-	14,000	2,000	2,000
Other	17,151	18,385	4,235	16,235	16,235
Total Expenditures	408,108	364,494	402,649	379,203	379,203

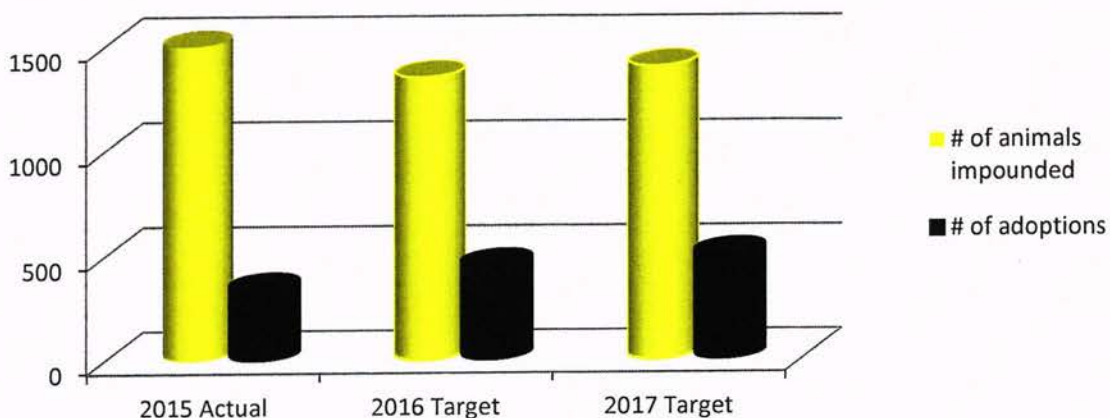


Animal Control Office

2017 Budgeted Expenditures by Category

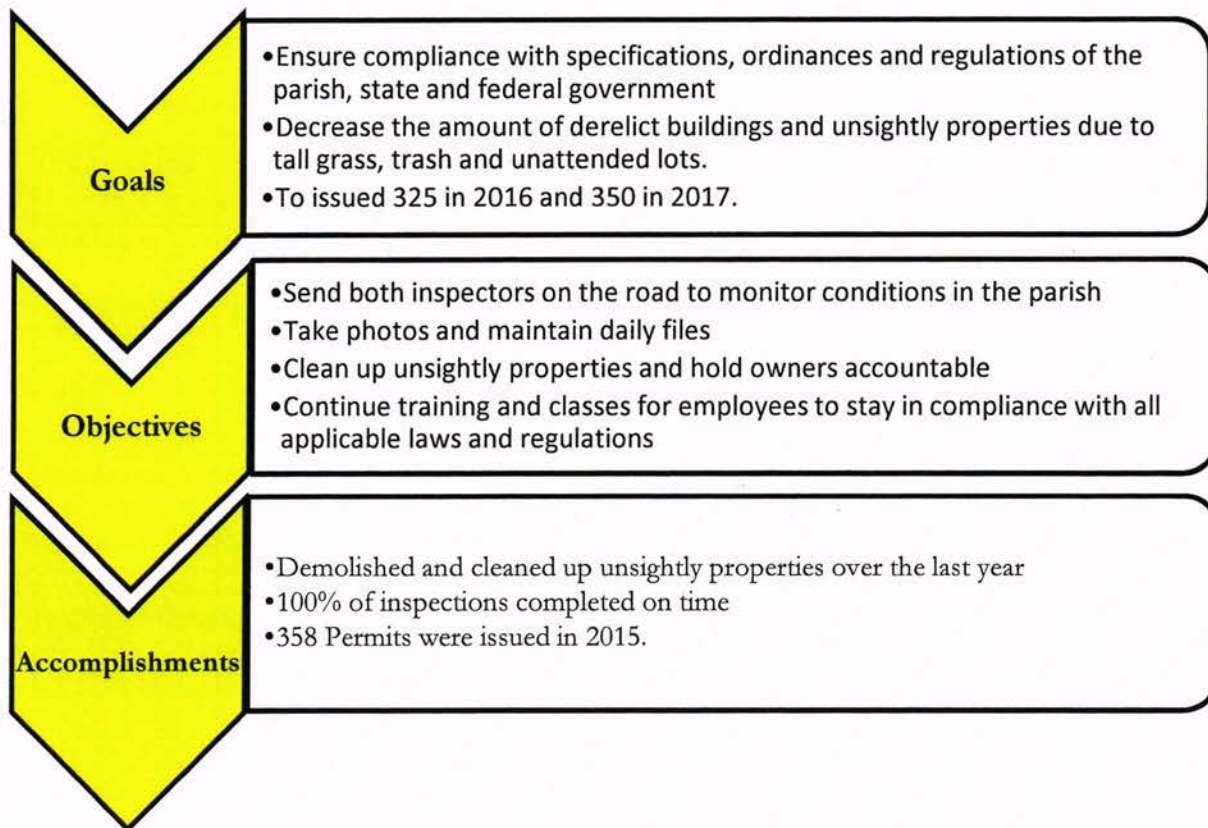


Performance Indicators	2015 Actual	2016 Target	2017 Target
<i>Animal Control</i>			
1. To control the over-population of nuisance and unwanted animals for the citizens.			
a) # of animals impounded	1500	1350	1400
b) # of adoptions	338	450	500



Building Inspector's Office

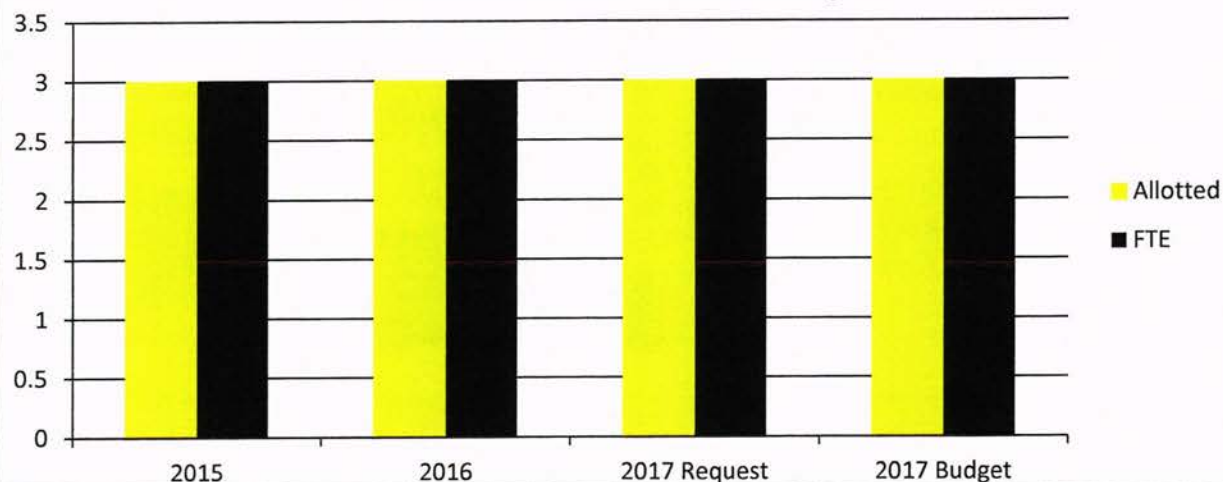
The top priority of the Iberville Parish Permit & Inspection department is making sure all new construction projects in the parish are safe. The Department regulations and policies follow the International Building Codes. For more information on the International Building Codes, please visit www.iccsafe.org.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





Building Inspector's Office

Personnel Summary

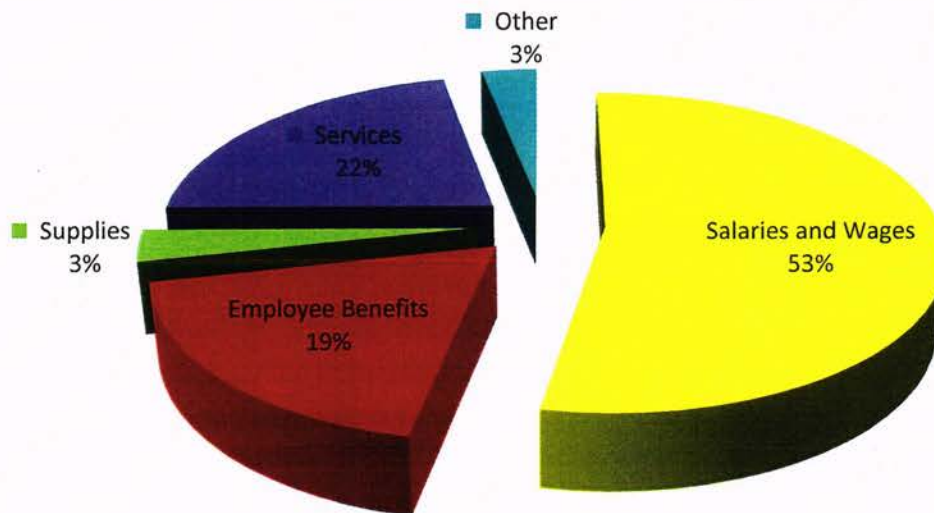


<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	89,044	155,000	134,740	137,384	137,384
Employee Benefits	33,488	55,386	36,070	48,038	48,038
Supplies	5,321	13,000	8,500	8,500	8,500
Services	47,904	15,000	56,640	56,640	56,640
Other	7,933	15,840	7,286	8,176	8,176
Total Expenditures	183,690	254,226	243,236	258,738	258,738

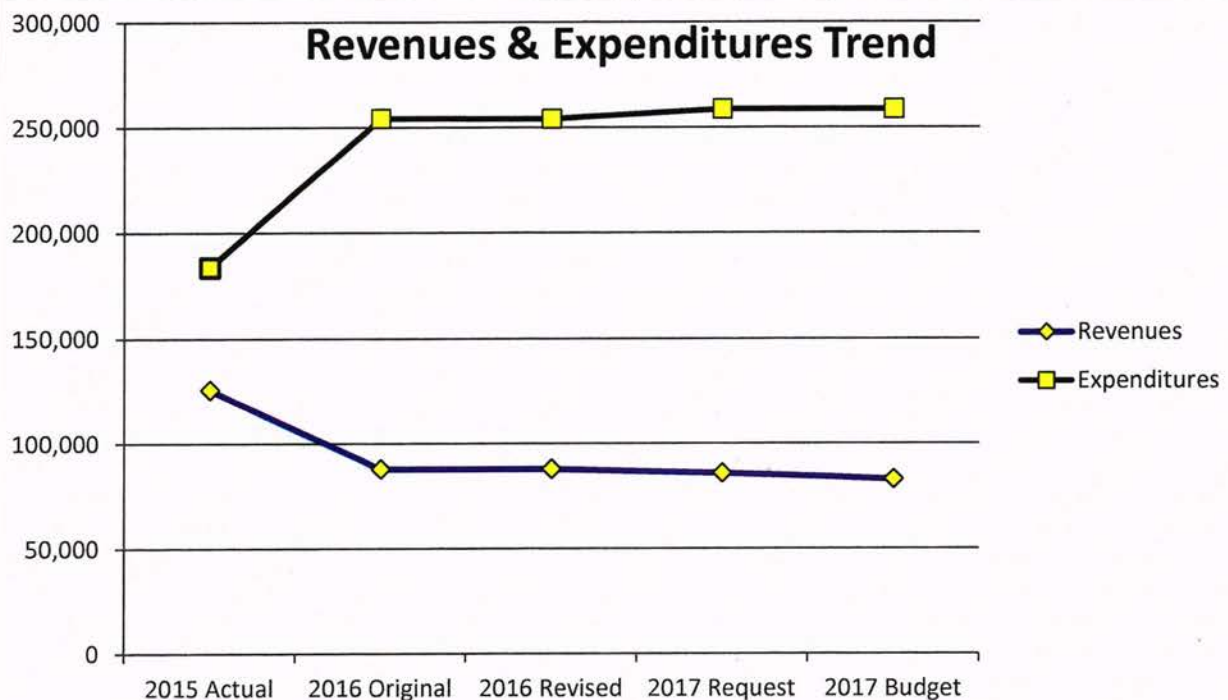


Building Inspector's Office

2017 Budgeted Expenditures by Category



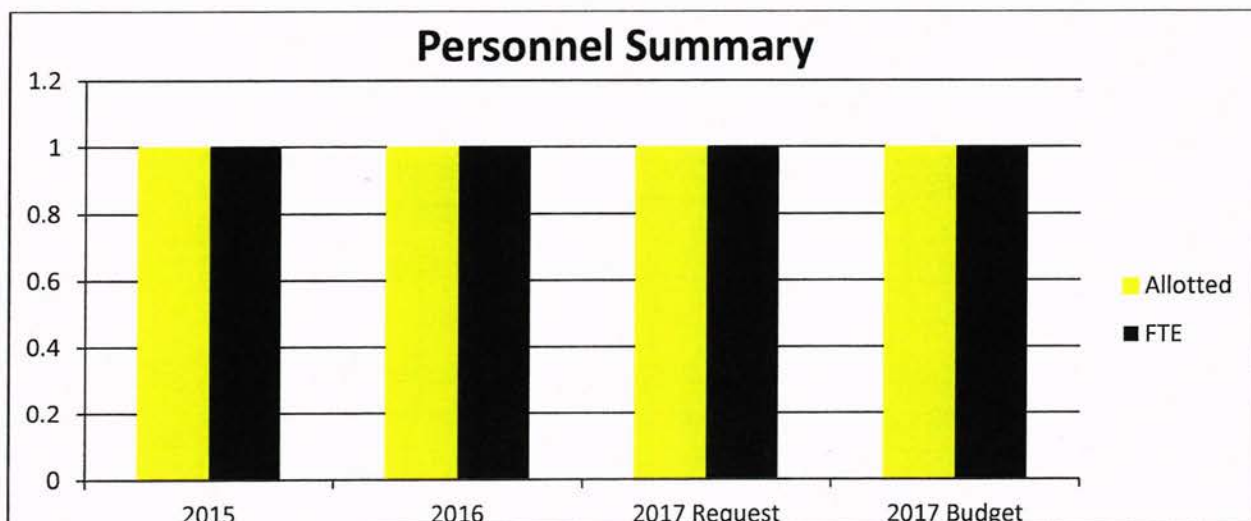
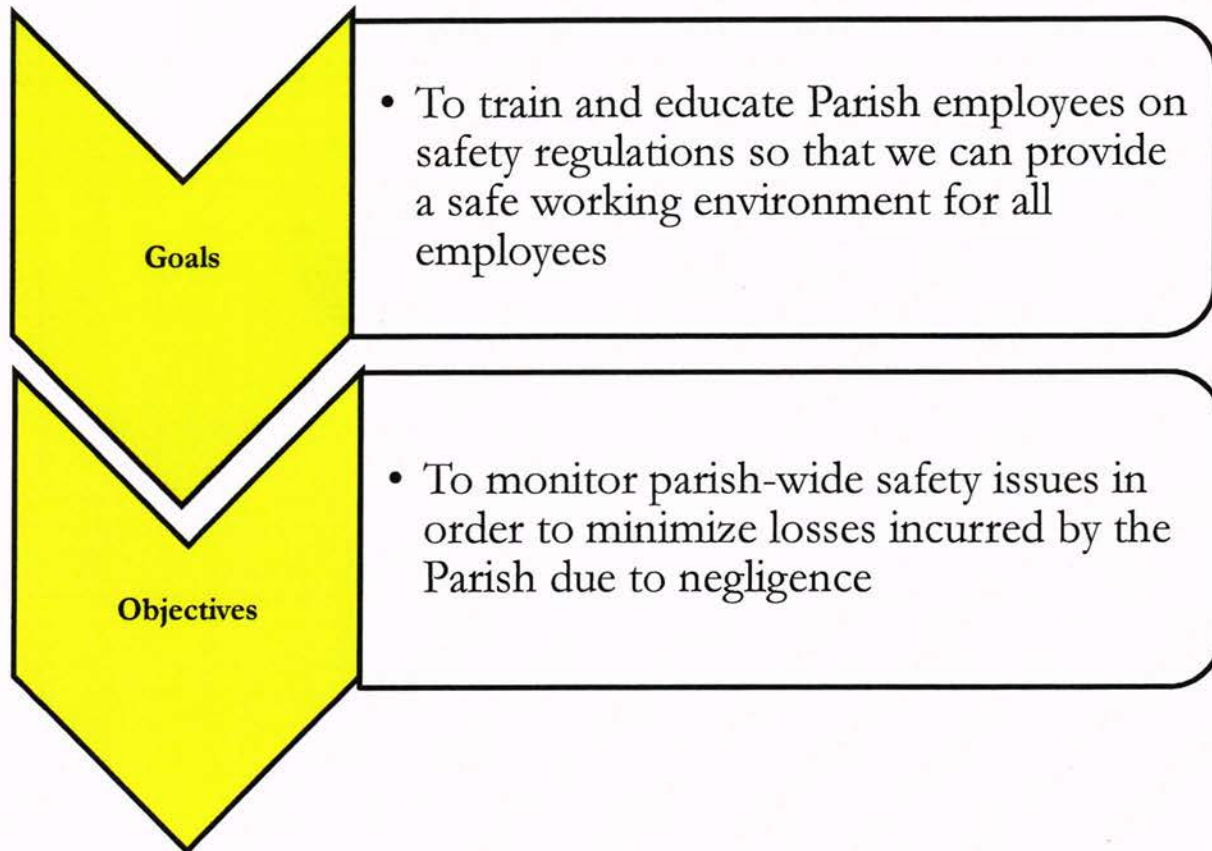
Revenues & Expenditures Trend





Safety Department

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

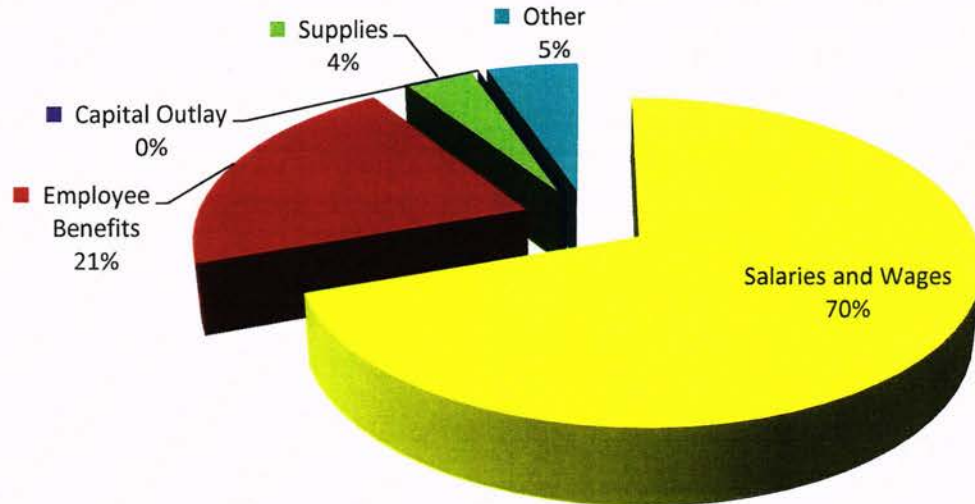




Safety Department

<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	48,541	47,819	50,658	50,586	50,586
Employee Benefits	15,148	15,746	15,514	15,284	15,284
Supplies	2,721	2,925	2,925	2,925	2,925
Capital Outlay	-	-	-	-	-
Other	2,831	4,325	76,825	3,825	3,825
Total Expenditures	69,241	70,815	145,922	72,620	72,620

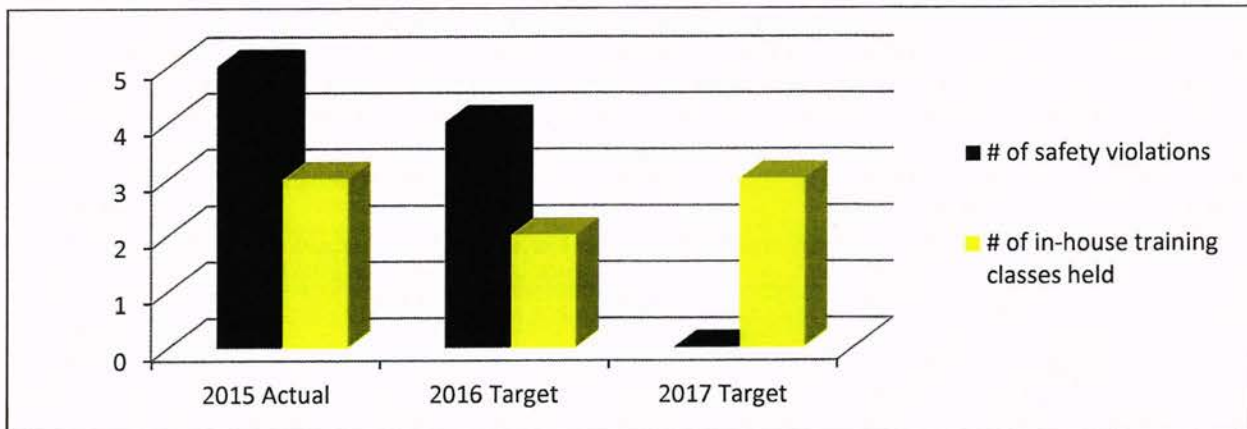
2017 Budgeted Expenditures by Category





Safety Department

Performance Indicators	2015 Actual	2016 Target	2017 Target
<i>Safety</i>			
1. To train and educate Parish employees on safety regulations so that we can provide a safe working environment for all employees. a) # of in-house training classes held	3	2	3
2. To monitor parish-wide safety issues in order to minimize losses incurred by the Parish due to negligence. a) # of safety violations	5	4	0



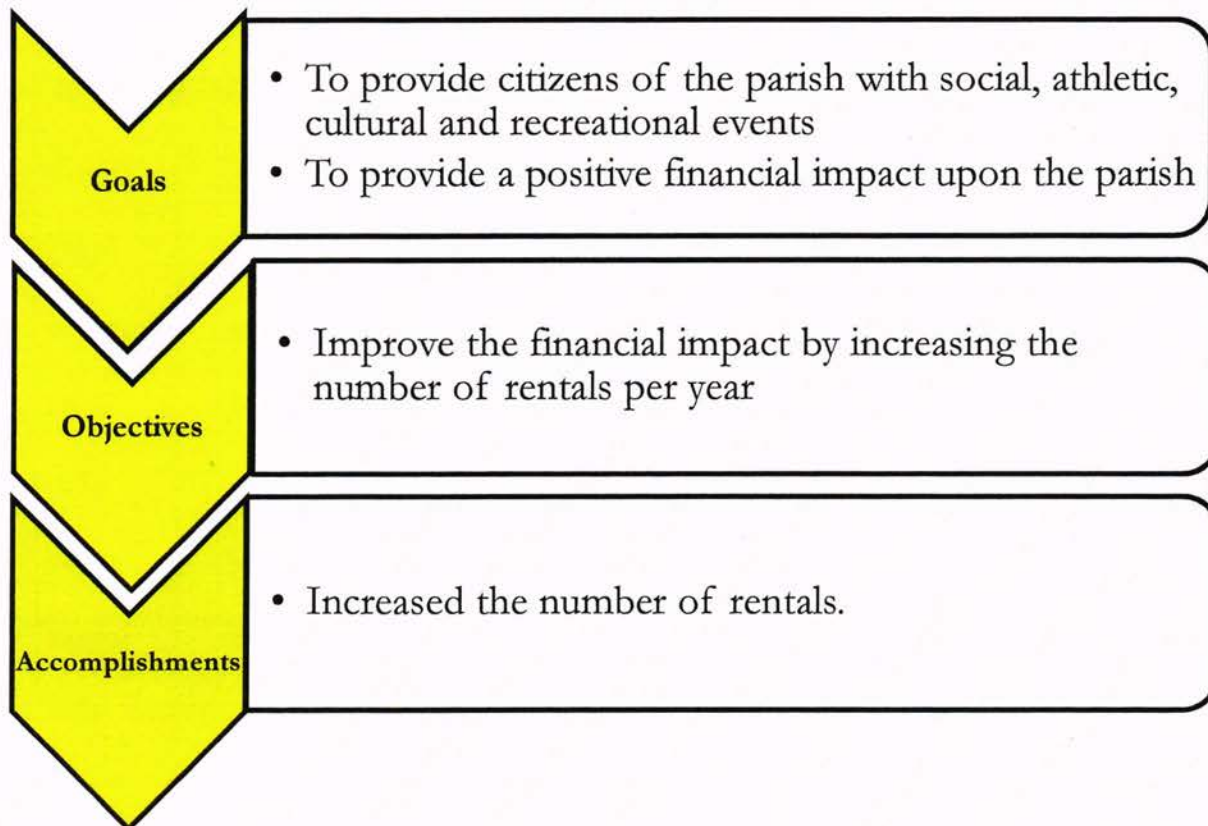


Multipurpose Center

The C.M. "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.

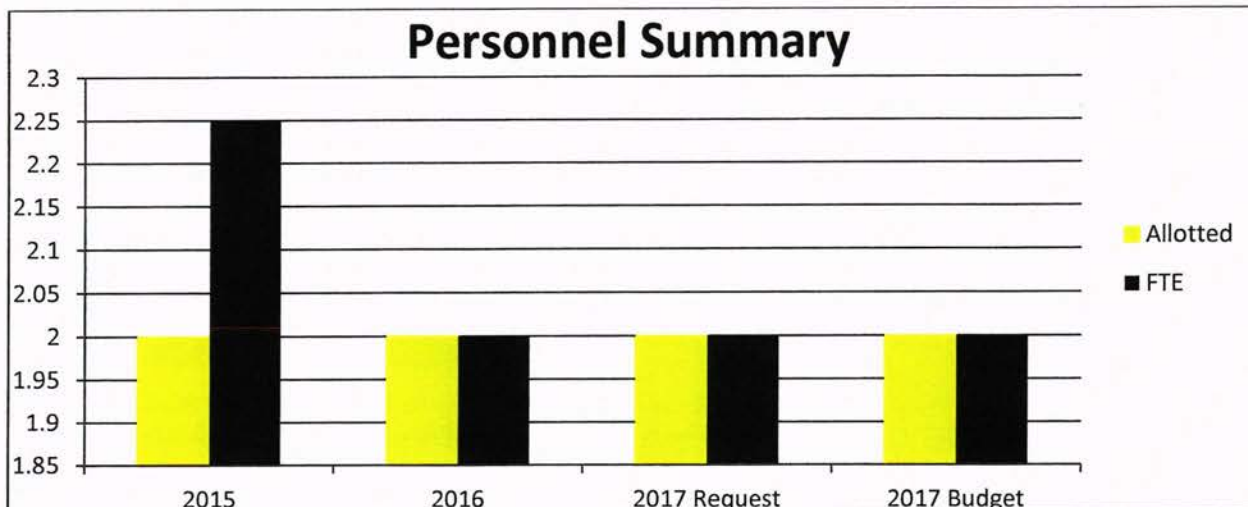
The Center includes a 275 feet by 125 feet arena with stadium seating, full commercial kitchen facilities, bathrooms, state-of-the-art sound system, scoreboard and electric display board. It also includes a 32 feet by 50 feet pavilion.

The center was constructed by Iberville Parish Government, and was named 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

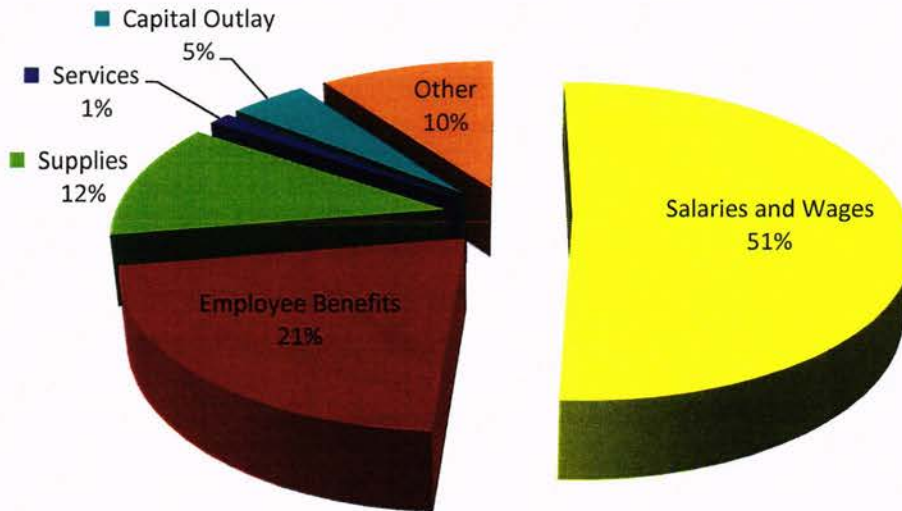


<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	78,479	77,507	85,700	80,817	80,817
Employee Benefits	41,728	30,158	51,345	33,955	33,955
Supplies	10,932	18,900	18,900	18,900	18,900
Services	565	1,000	2,040	2,040	2,040
Capital Outlay	2,148	7,000	7,000	7,000	7,000
Other	10,966	24,190	16,150	15,850	15,850
Total Expenditures	144,818	158,7455	181,135	158,562	158,642

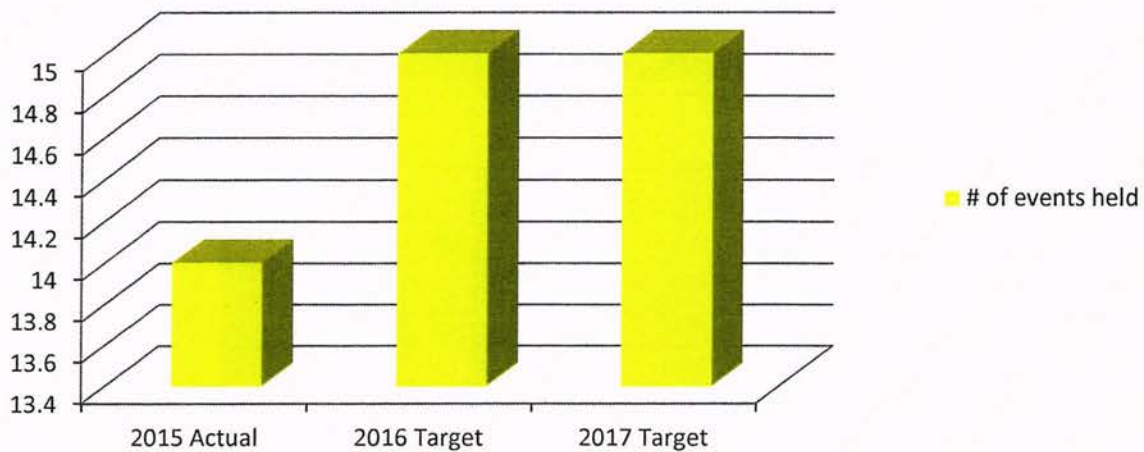


Multipurpose Center

2017 Budgeted Expenditures by Category



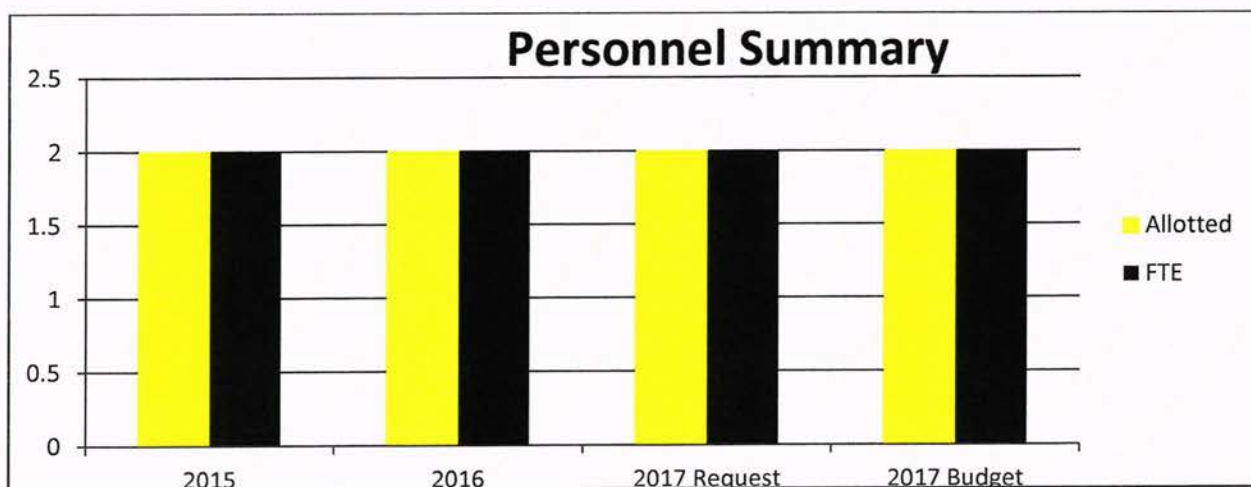
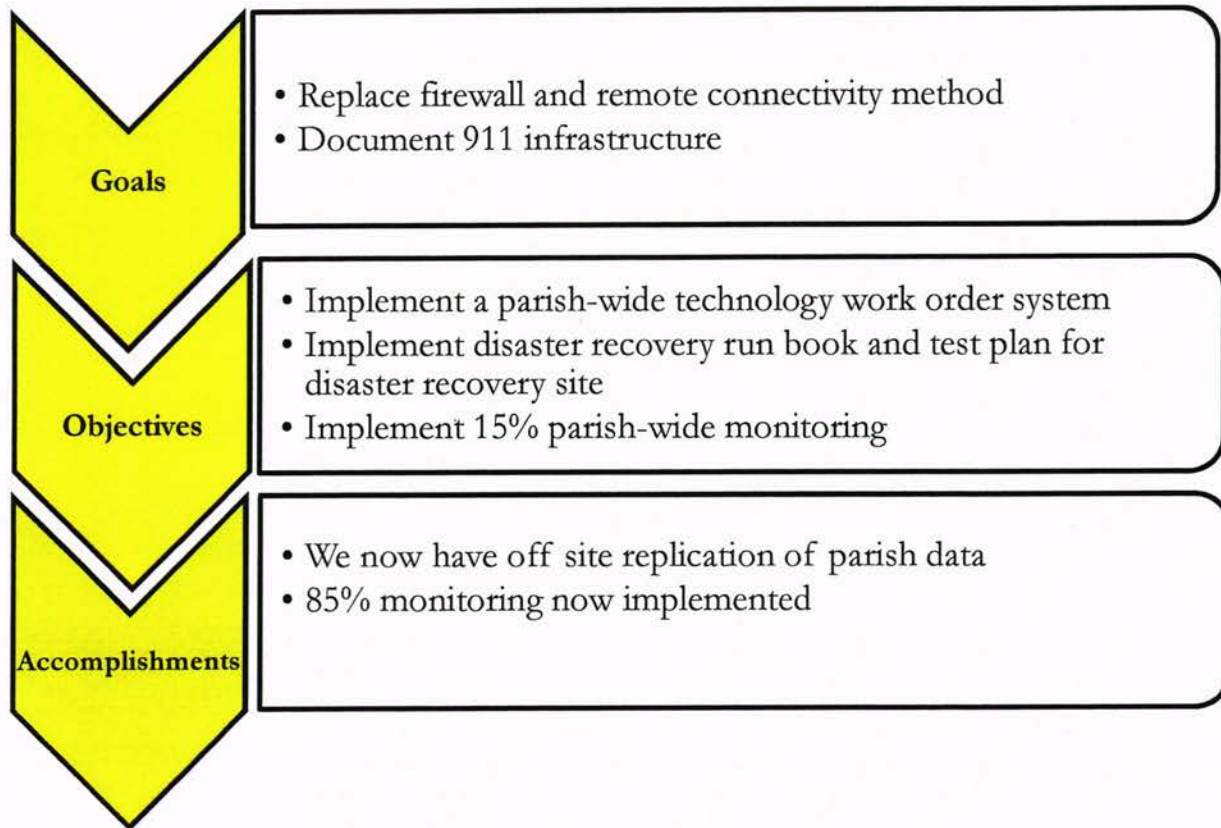
Performance Indicators	2015 Actual	2016 Target	2017 Target
<i>Multipurpose Center</i>			
1. To host events in Iberville Parish for the betterment of the community			
a. # of events held	14	15	15





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.

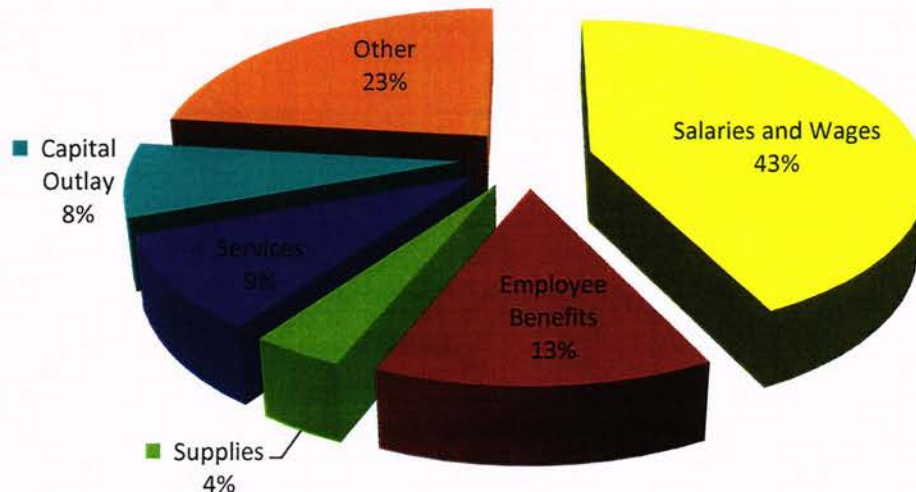




Information Technology Department

<i>Expenditures By Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	108,319	115,851	137,880	141,648	141,648
Employee Benefits	32,966	35,809	44,323	44,904	44,904
Supplies	11,309	12,500	12,500	12,500	12,500
Services	9,501	31,500	31,500	31,500	31,500
Capital Outlay	44,126	25,000	25,000	25,000	25,000
Other	61,823	85,000	72,000	76,349	76,349
Total Expenditures	268,044	305,660	323,203	327,552	327,552

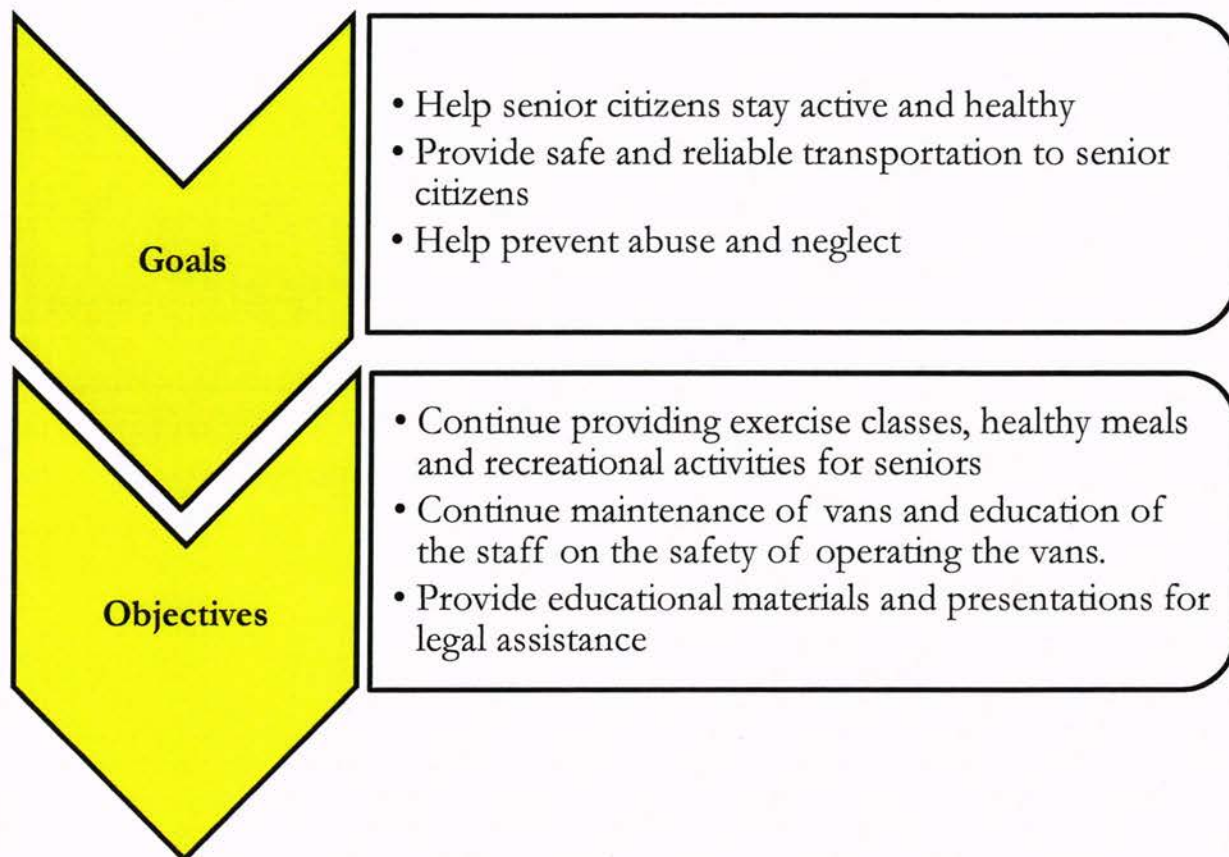
2017 Budgeted Expenditures by Category





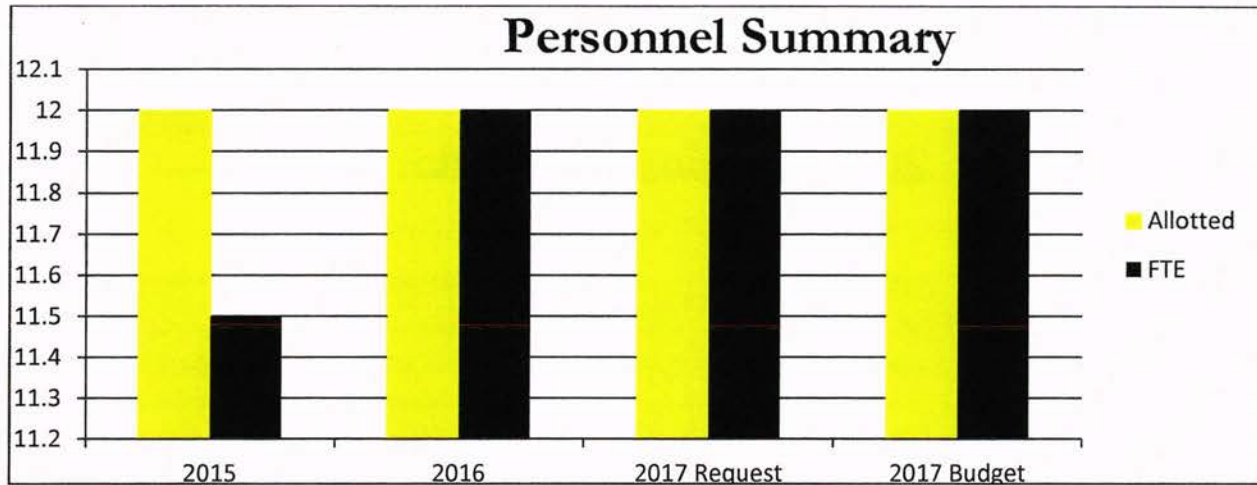
Council on Aging

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.

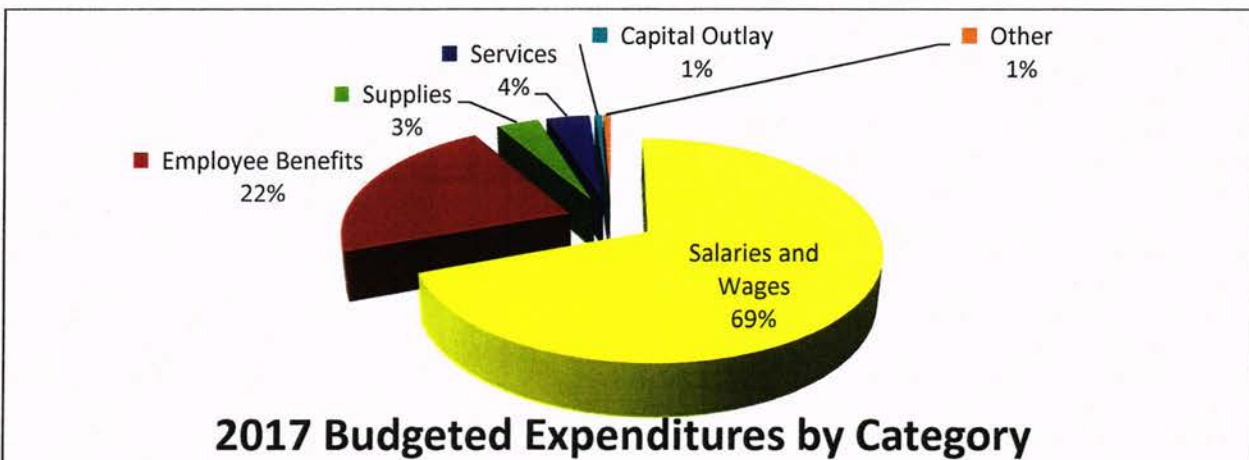




Council on Aging



Expenditures by Category	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Salaries and Wages	405,088	402,426	384,649	394,513	394,513
Employee Benefits	138,145	145,090	131,150	126,429	126,429
Supplies	9,001	20,000	20,500	20,500	20,500
Services	13,373	15,000	20,500	20,500	20,500
Capital Outlay	-	3,500	3,500	3,500	3,500
Other	2,448	9,000	3,500	3,500	3,500
Total Expenditures	568,055	595,016	563,799	568,942	568,942





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.



2017 Election Schedule

Date of Election	March 25	April 29	October 14	November 18
Type of Election	Municipal Primary	Municipal General	Open Primary/ Orleans Municipal Parochial Primary	Open General/Orleans Municipal Parochial General
Deadline: Specials	12/14/2016	n/a	6/14/2017	n/a
Deadline: Propositions	12/14/2016	3/6/2017	6/14/2017	9/25/2017
Qualifying Dates	1/11/2017-1/13/2017	n/a	7/12/2017- 7/14/2017	n/a
Last Day to Register to Vote	2/22/2017	3/29/2017	9/13/2017	10/18/2017
Deadline to Request a Mail Ballot from Registrar (other than Military and Overseas)	3/21/2017	4/25/2017	10/10/2017	11/14/2017
Deadline for Registrar to Receive Voted Mail Ballot (other than Military and Overseas)	3/24/2017	4/28/2017	10/13/2017	11/17/2017
Early Voting Begins	3/11/2017	4/15/2017	9/30/2017	*11/3/2017
Early Voting Ends	3/18/2017	4/22/2017	10/7/2017	11/11/2017

IMPORTANT NOTES

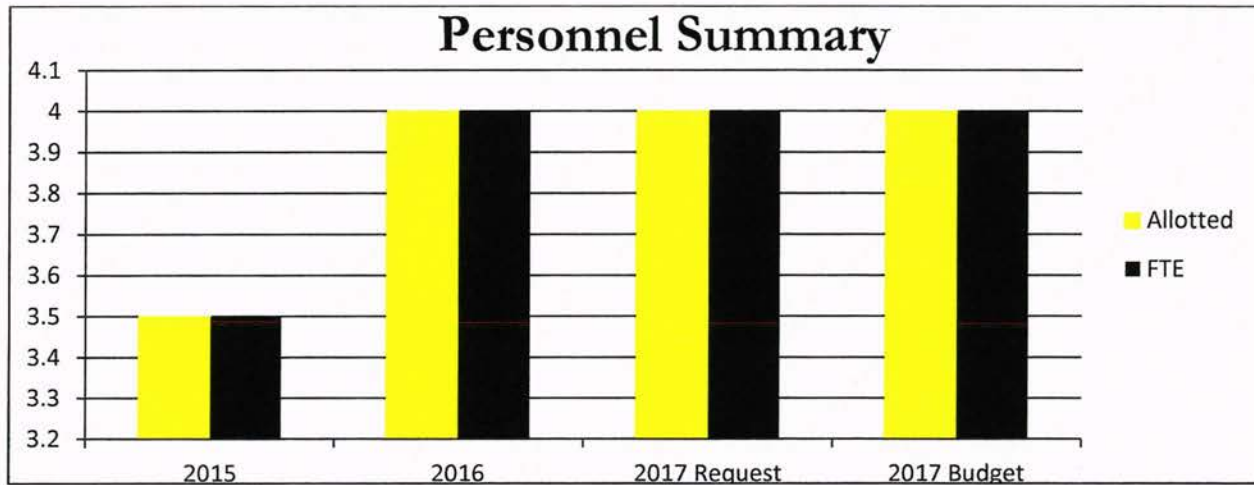
*Early Voting advanced one day due to the state observed holiday for Veteran's Day (Act 83, 2016 R.S.)

**Act 183 (2016 R.S.)

DATES DUE TO CHANGE BY THE LEGISLATURE



Registrar of Voter's Office

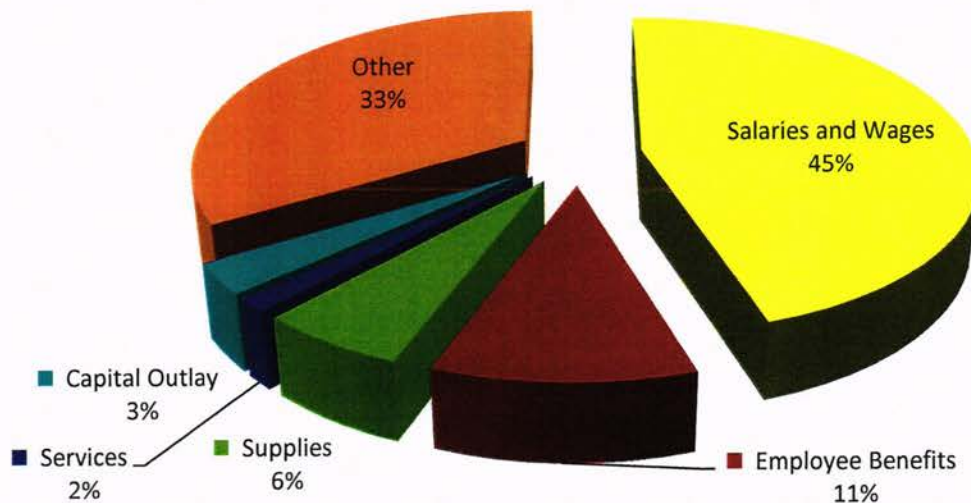


<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	44,687	51,682	52,186	56,427	56,427
Employee Benefits	13,500	13,825	16,680	13,294	13,294
Supplies	4,027	5,200	5,114	7,700	7,700
Services	671	1,750	1,750	1,750	1,750
Capital Outlay	-	4,000	4,000	4,000	4,000
Other	18,296	38,700	27,700	41,700	41,700
Total Expenditures	81,181	115,157	107,430	124,871	124,871

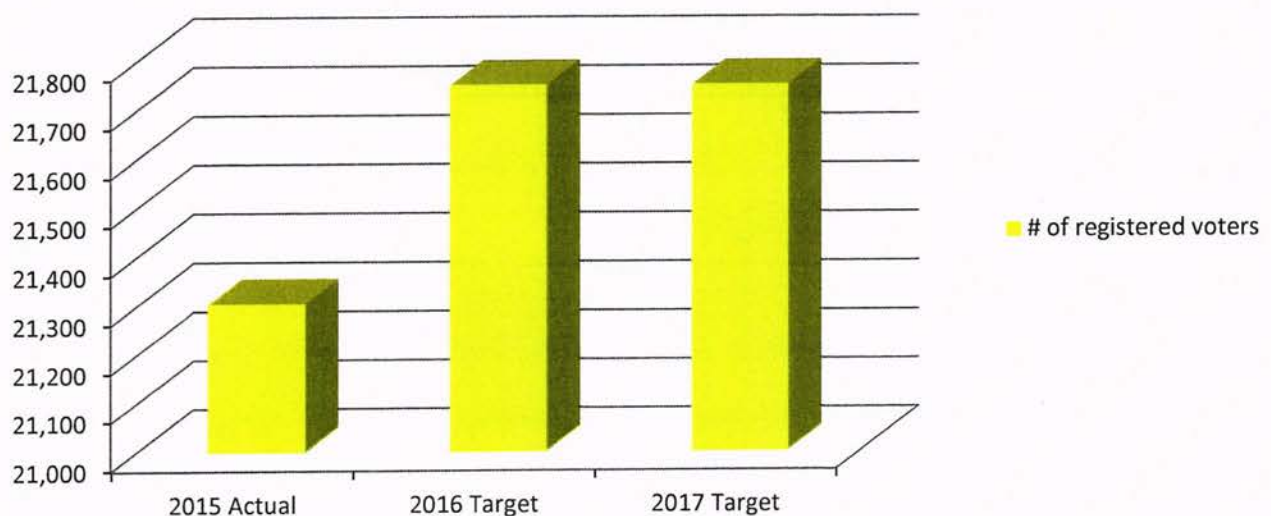


Registrar of Voter's Office

2017 Budgeted Expenditures by Category



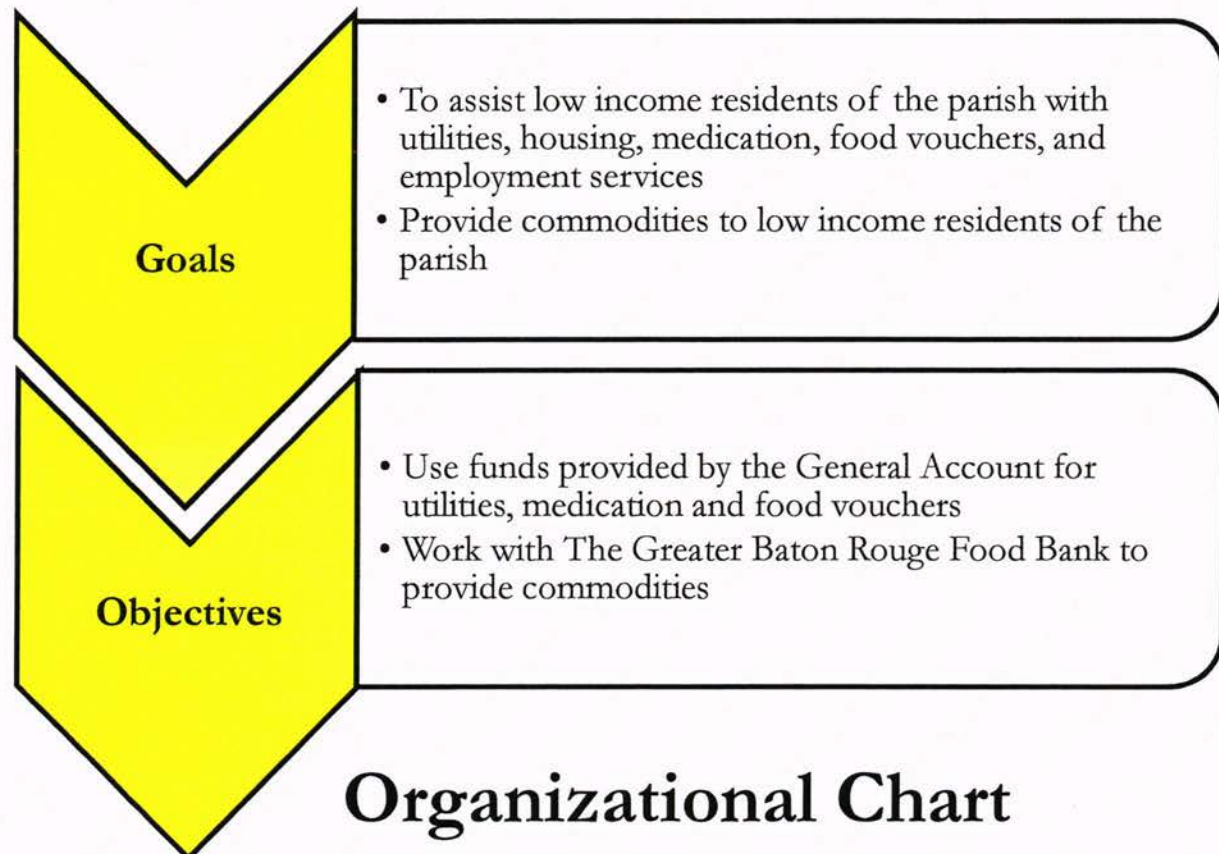
Performance Indicators	2015 Actual	2016 Target	2017 Target
<i>Registrar of Voters</i>			
1. To encourage citizens to exercise their right to vote.			
a) # of registered voters	21,305	21,750	21,750



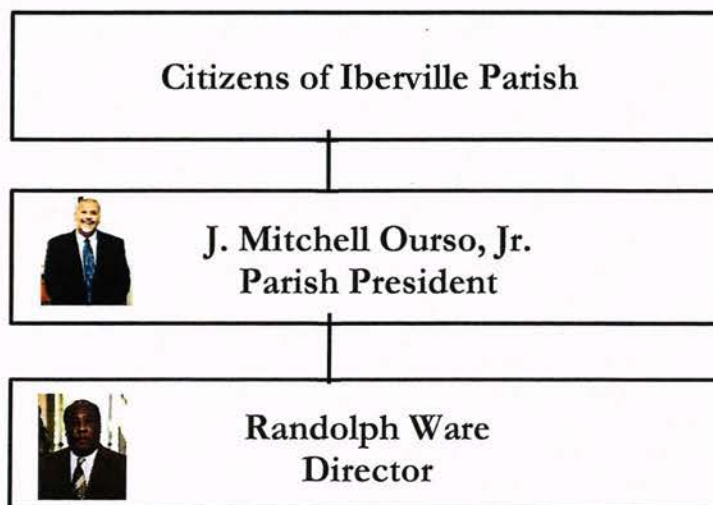


Office of Community Services

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 Randolph W. Ware, handles a variety of government programs that provide utility assistance, food vouchers, medical (prescription) assistance, and distribution of commodities.

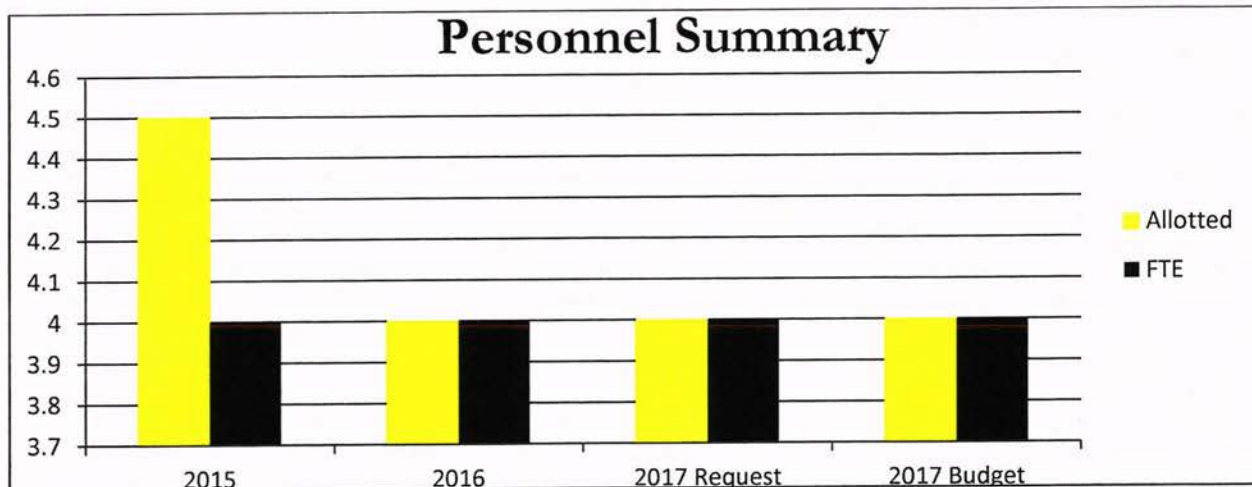


Organizational Chart





Office of Community Services

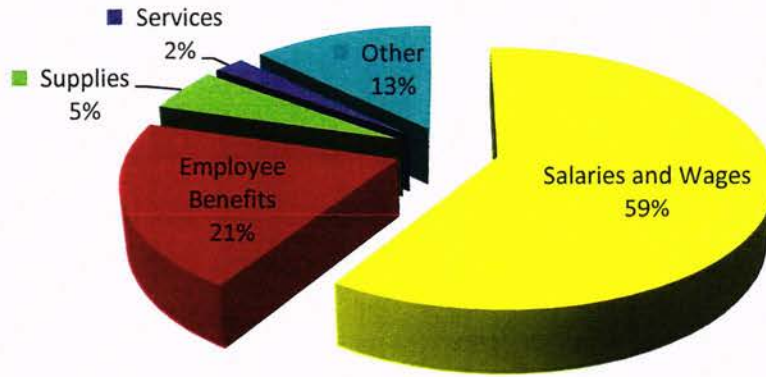


<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	165,437	185,500	175,834	180,482	180,482
Employee Benefits	59,516	69,778	58,867	63,267	63,267
Supplies	11,477	27,500	16,634	16,634	16,634
Services	3,397	6,500	6,750	6,750	6,750
Other	19,788	56,050	38,750	38,750	38,750
Total Expenditures	259,915	345,328	296,835	305,883	305,883

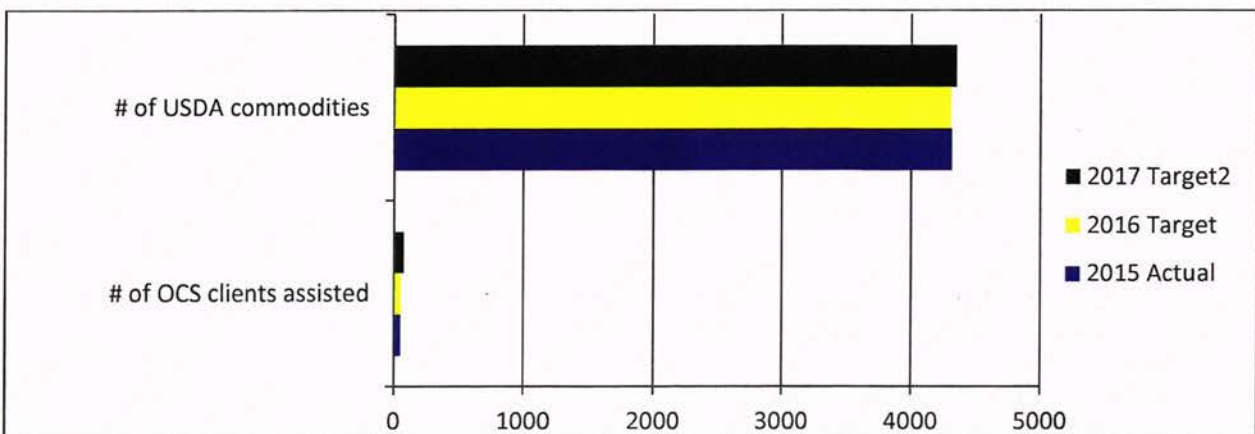


Office of Community Services

2017 Budgeted Expenditures by Category



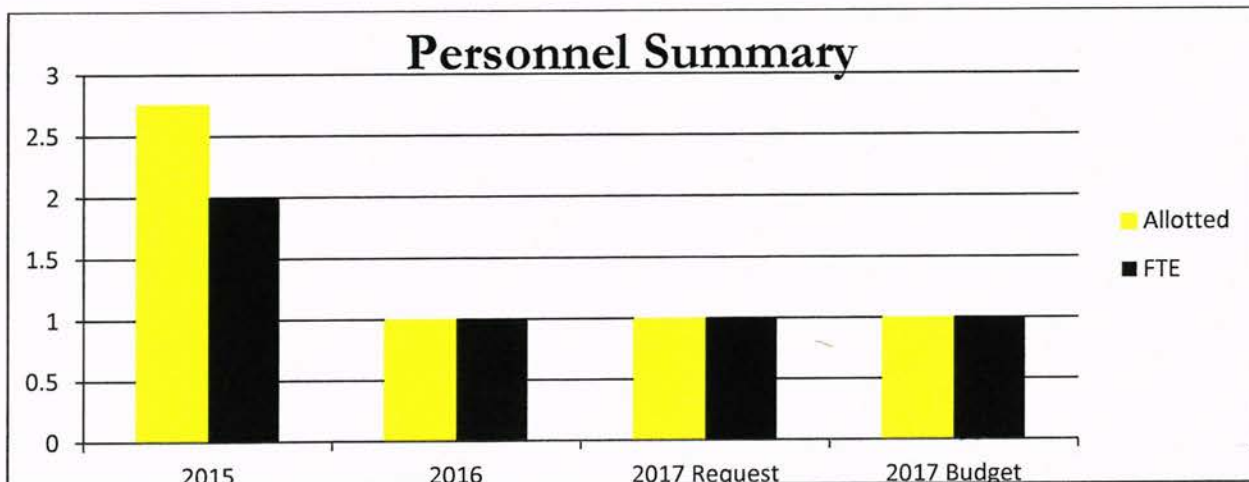
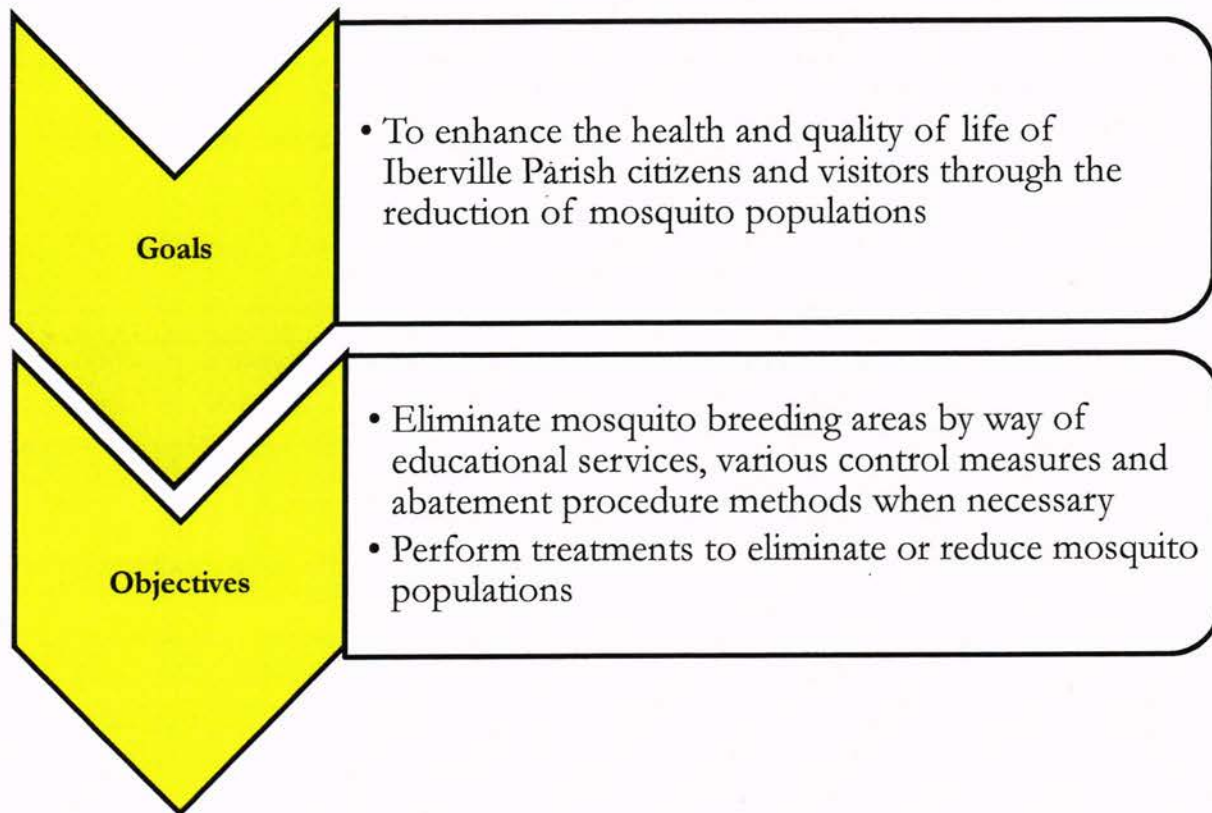
Performance Indicators	2015 Actual	2016 Target	2017 Target
1. To assist low income residents of the parish with utilities, housing, medication, food vouchers, and employment services.			
a) # of OCS clients assisted	53	53	75
b) # of USDA commodities	4317	4310	4350





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.

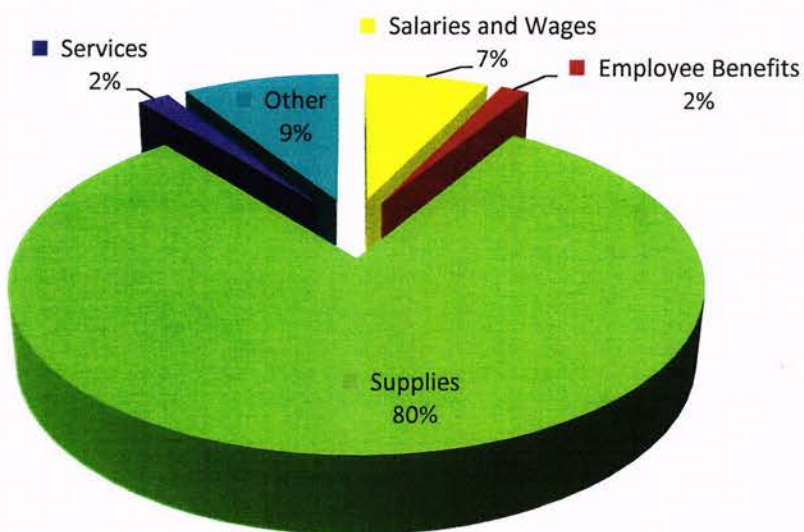




Mosquito Abatement

<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	8,769	5,730	7,486	5,730	5,730
Employee Benefits	1,712	1,295	1,699	1,295	1,295
Supplies	34,513	65,000	147,000	65,000	65,000
Services	1,309	1,500	1,500	1,500	1,500
Capital Outlay	-	-	-	-	-
Other	6,200	7,220	7,220	7,220	7,220
Total Expenditures	52,503	80,745	164,904	80,745	80,745

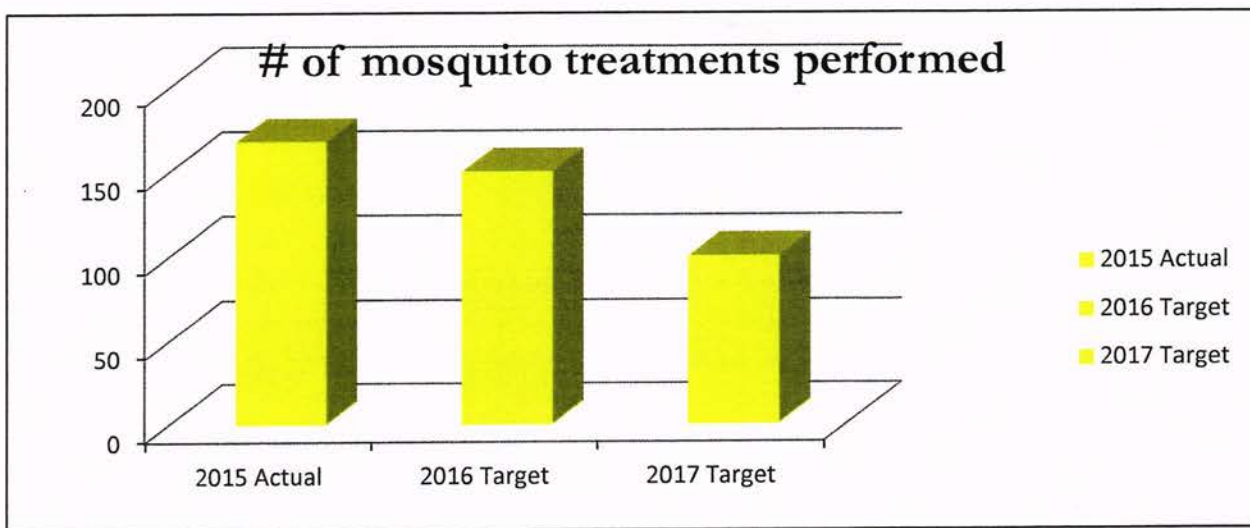
2017 Budgeted Expenditures by Category





Mosquito Abatement

Performance Indicators	2015 Actual	2016 Target	2017 Target
<i>Mosquito Abatement Program</i>			
1. To provide mosquito abatement services to citizens			
a. # of treatments or inspections performed			
i. # of mosquito treatments performed	168	150	100



Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Property Taxes					
Financial Administration - 4505					
Ad Valorem Taxes	1,179,576	1,300,000	1,100,000	1,150,000	1,150,000
Sales Taxes					
Financial Administration - 4505					
General Sales and Use	5,079,441	4,450,000	4,450,000	4,650,000	4,650,000
Franchise Taxes					
Financial Administration - 4505					
Franchise	114,418	110,000	110,000	110,000	110,000
Alcoholic beverage taxes					
Financial Administration - 4505					
Alcoholic Beverages	15,211	15,000	15,000	15,000	15,000
Gaming Taxes					
Financial Administration - 4505					
Video Poker	131,252	135,000	135,000	135,000	135,000
License & Permits General Government					
Financial Administration - 4505					
Occupational and Professional	394,726	390,000	390,000	390,000	390,000
Building Inspection - 5410					
Contractor License	10,800	10,000	6,000	6,000	6,000
License and Permits - Public Safety					
Building Inspection - 5410					
Building Structures and Equipment	102,551	75,000	55,000	75,000	75,000
Unrestricted Intergovernmental Revenue - Not Program					
Financial Administration - 4505					
Federal Payments in Lieu of Taxes	35,315	40,000	40,000	40,000	40,000
State Shared Revenue	37,173	40,000	40,000	40,000	40,000
Severance Tax Oil & Gas	925,407	1,000,000	1,000,000	1,000,000	1,000,000
Timber Severance Tax	14,692	5,000	5,000	5,000	5,000
Parish Royalty Fund	15,123	20,000	15,000	15,000	15,000
IGR - Capital Outlay- General Government					
Law Enforcement Other Than Sheriff - 5115					
Refunds of Expenditures		15,000		15,000	15,000
IGR Operating - Public Health					
Low Income Home Energy Assistance Program					
Fees, Charges and Commissions for Services			17,217	4,100	4,100
IGR Operating Public Safety					
Financial Administration - 4505					
Insurance Tax	89,370	80,000	78,885	80,000	80,000
IGR Operating - Public Health					
Animal Control - 6045					
General Government - Local Gov. Grant	83,473	83,472	85,977	88,556	88,556
Programs for the Elderly - 6115					
Local Grants	77,574				
FEES - General Government					
Financial Administration - 4505					
Rents	9,600		9,600		
Planning and Zoning - 4605					

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Zoning/Subdivision Fees	680	1,500	700	1,500	1,500
Multipurpose Center - 7045					
Rents	2,775	5,000	28,600	3,000	3,000
FEES - Public Safety					
Building Inspection - 5410					
Fees, Charges and Commissions for Services	2,000		2,000	2,000	2,000
FEES - Public Works					
Building Inspection - 5410					
Grass Cutting	725	3,000	650	3,000	3,000
Demolition Services	9,653		1,350		
FEES - Health & Human Services					
Animal Control - 6045					
Animal Control	24,611	25,000	15,000	15,000	15,000
General Assistance - 6125					
FEES FOR SERVICES - IBERVILLE	1,659		1,666		
FEES - Culture, Recreation & Tourism					
North Iberville Community Center - 7260					
Rents	14,160	11,500	11,500	11,500	11,500
Use of Money and Property					
Financial Administration - 4505					
Interest Earnings	3,213	2,000	2,500	3,175	3,175
Rents		1,500			
Miscellaneous Revenues					
Legislative - 4001					
Refunds of Expenditures	2,500		2,000	2,000	2,000
Financial Administration - 4505					
Refunds of Expenditures	12,128	5,000	5,000	5,000	5,000
Refunds of Expenditures - Health Insurance	305				
Sales Tax (Taxation - Collector) - 4585					
Refunds of Expenditures - Sales Tax Salaries	284,371	245,000	236,973	240,121	240,121
Law Enforcement other than Sheriff - 5115					
Refunds of Expenditures	14,634		10,800		
Building Inspection - 5410					
Refunds of Expenditures					
Gas - 5915					
Refunds of Expenditures - Utility Department	1,263,583	1,336,230	1,321,727	1,302,530	1,302,530
Mosquito/Insect Control - 6044					
Refunds of Expenditures					
Animal Control - 6045					
Gifts and Donations	2,684	1,200	2,000	1,200	1,200
Refunds of Expenditures	78	5,000	500	500	500
General Assistance - 6125					
Refunds of Expenditures	1,566				
Multipurpose Center - 7045					
Concessions					
Transfers In					
Criminal Court Fund - 4180					
Transfers From Criminal Court Fund		10,000	26,439	11,559	11,559
Financial Administration - 4505					
Transfer From CSBG		19,405			
Fire Protection - 5200					
Transfers In					
General Assistance - 6125					
Transfers from LiHeap	17,969	18,000			

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Community Services Block Grant Program - 6131					
Transfers from CSBG	19,405				
In Kind Revenues					
Financial Administration - 4505					
In Kind Revenues	127,000				
Insurance Fees					
Insurance - general - 4635					
Insurance Fees	3,243,057	2,800,000	3,372,000	3,200,000	3,200,000
Sale of Fixed Assets					
911 - 5533					
Proceeds from Sale of Assets	-	-	-	-	-
Total Revenues	<u>13,364,458</u>	<u>12,257,807</u>	<u>12,594,084</u>	<u>12,620,741</u>	<u>12,620,741</u>

Expenditures

General Government

Legislative - 4001

Regular Salaries and Wages Regular	232,174	294,278	294,211	296,504	296,504
Other Salaries and Wages Student	36,213		29,891		
Emp Benefits FICA or Supplemental Retirement	15,046	14,830	20,405	17,394	17,394
Deferred Compensation	267	260	605	650	650
Emp Benefits Retirement Contributions	12,744	14,830	9,060	10,663	10,663
Emp Benefits - health Insurance	6,755	7,369	7,369	7,369	7,369
Employee Benefits - Life & Disability			90	90	90
Emp Benefits Worker's Comp	1,374	2,060	1,724	2,076	2,076
Unemployment Insurance	157	155	247	155	155
Publication-of Legal-Notices	30,894	24,000	24,000	25,973	25,973
Subscriptions to Newspapers and Periodicals	51	500	500	100	100
Membership Dues	9,850	15,500	15,500	10,850	10,850
Printing, Duplicating, Typing and Binding			10,000	7,000	7,000
Postage and Box Rent	1,308	1,300	1,300	1,400	1,400
Telephone	12,928	15,600	15,600	15,600	15,600
Rentals Equipment		6,000	6,000	6,000	6,000
Maint Svcs (Contractual) Office machines	1,082	1,150	1,150	1,150	1,150
Professional Services/Security	550	3,200	110,000	25,000	25,000
Professional Svcs Legal	809	5,000	5,000	5,000	5,000
Professional Svcs Accounting, Auditing, Bookkeepi	32,044	32,000	32,000	32,000	32,000
Miscellaneous Contractual Service	3,450	6,000	6,000	6,000	6,000
Office Supplies	2,647	3,000	3,000	3,000	3,000
Op Supplies Uniforms and Related Items	50	700	700	700	700
Op Supplies Food and Clothing	1,643	4,500	4,500	4,500	4,500
Materials Miscellaneous	776	7,000	7,000	7,000	7,000
Travel Transportation, Mileage	3,054	8,500	8,500	5,500	5,500
Travel Convention, Seminar Registration	26,072	43,500	43,500	43,500	43,500
Community Events	4,893	5,000	5,000	1,000	1,000

Criminal Court - 4105

Regular Salaries and Wages Regular	65,928	53,186	61,145	53,186	53,186
Emp Benefits FICA or Supplemental Retirement	981	626	857	626	626
Deferred Compensation	1,827	1,806	1,765	1,806	1,806
Emp Benefits Retirement Contributions	9,619	7,712	7,861	6,648	6,648
Emp Benefits - health Insurance	4,693	8,804	7,048	8,804	8,804
Professional Services Law Clerks			90,312	50,000	50,000
Emp Benefits Worker's Comp	401	301	806	301	301
Unemployment Insurance	249	185	332	185	185

Iberville Parish Council
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	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Public Defender - 4120					
Regular Salaries and Wages Regular	16,993	16,993			
Regular Salaries and Wages Overtime	79	79			
Emp Benefits Retirement Contributions	3,997	3,997			
Emp Benefits - health Insurance	3,071	3,071			
Employee Benefits - Life & Disability					
Emp Benefits Worker's Comp	102	102			
Unemployment Insurance	131	131			
District Attorney - Expense Fund - 4125					
Operating Services	614,592	614,592	614,592	614,592	614,592
Books, Publications and Library Materials	5,470	5,470	5,470	5,470	5,470
Clerk of Court - 4140					
Telephone	235	800	800	800	800
Rentals Equipment	5,209	8,550	5,500	5,500	5,500
Maint Svcs (Contractual) Office machines	785				
Miscellaneous Contractual Service	462	950	12,000	5,000	5,000
Office Supplies	5,918	15,000	25,000	33,550	33,550
Court Attendance	16,160	14,250	14,250	14,250	14,250
Plaquemine City Court - 4184					
Grants	61,800	61,800	61,800	61,800	61,800
Grants to Plaquemine	36,000	36,000	36,000	36,000	36,000
Plaquemine City Marshall - 4185					
Grants	27,600	27,600	27,600	27,600	27,600
Grants to Plaquemine	16,800	16,800	16,800	16,800	16,800
President, Chairman, etc. - 4305					
Regular Salaries and Wages Regular	386,874	430,000	455,217	457,308	457,308
Emp Benefits FICA or Supplemental Retirement	5,873	6,500	7,669	7,414	7,414
Deferred Compensation	20,556	18,500	18,766	19,209	19,209
Emp Benefits Retirement Contributions	54,733	66,500	56,227	55,585	55,585
Emp Benefits - health Insurance	28,864	29,478	30,092	29,478	29,478
Employee Benefits - Life & Disability			368	360	360
Emp Benefits Worker's Comp	2,265	3,500	2,817	3,201	3,201
Unemployment Insurance	682	550	944	619	619
Publication-of Legal-Notices	334	1,500	2,500	2,500	2,500
Subscriptions to Newspapers and Periodicals	230	600	600	600	600
Membership Dues	1,130	1,000	1,200	1,200	1,200
Postage and Box Rent	1,174	2,500	2,500	2,500	2,500
Telephone	5,433	5,000	5,000	5,000	5,000
Lease of Vehicles	13,558	20,000	8,000	20,000	20,000
Professional Services	37,572	25,000	25,000	25,000	25,000
Miscellaneous Contractual Service	46,437	30,000	30,000	30,000	30,000
Insurance Auto Coverage	1,800	1,800	1,550	1,750	1,750
Insurance Employee Liability Insurance	26,000	26,000	26,520	27,500	27,500
Office Supplies	17,944	15,000	15,000	15,000	15,000
Op Supplies Food and Clothing	4,408	3,500	6,000	6,000	6,000
Op Supplies Vehicle and Equipment	2,613	3,400	5,000	5,000	5,000
Op Supplies - Fuel	134	1,000	1,500	1,500	1,500
Op Supplies Miscellaneous	5,400	3,500	4,500	3,500	3,500
Travel Transportation, Mileage		560			
Travel Convention, Seminar Registration	3,354	4,500	4,500	4,500	4,500
Grants	10,170	10,170	10,170	10,170	10,170
Registrar of Voters - 4405					
Regular Salaries and Wages Regular	44,687	51,682	52,186	56,427	56,427
Emp Benefits FICA or Supplemental Retirement	1,413	1,800	1,582	1,824	1,824

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	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Deferred Compensation	3,798	4,200	3,982	2,980	2,980
Emp Benefits Retirement Contributions	7,583	7,200	8,241	7,940	7,940
Emp Benefits Worker's Comp	268	450	327	395	395
Unemployment Insurance	438	175	548	155	155
Publication-of Legal-Notices		1,000	1,000	1,000	1,000
Subscriptions to Newspapers and Periodicals	51	100	100	100	100
Membership Dues	600	1,500	1,500	1,500	1,500
Postage and Box Rent	2,464	5,000	5,000	5,000	5,000
Telephone	4,381	3,500	3,500	4,500	4,500
Rentals Equipment		1,300	1,300	1,300	1,300
Maint Svcs (Contractual) Office machines	671	1,750	1,750	1,750	1,750
Insurance and Surety Bonds	120	300	300	300	300
Office Supplies	3,909	5,000	5,000	7,500	7,500
Op Supplies Food and Clothing	118	200	114	200	200
Travel Transportation, Mileage	267	1,000	1,000	3,000	3,000
Travel Convention, Seminar Registration		10,000	1,000	10,000	10,000
Election Expenses	10,229	15,000	15,000	15,000	15,000
Financial Administration - 4505					
Regular Salaries and Wages Regular	283,758	325,000	298,761	302,037	302,037
Regular Salaries and Wages Overtime					
Emp Benefits FICA or Supplemental Retirement	5,362	6,500	4,445	4,380	4,380
Deferred Compensation	14,610	15,500	15,074	15,430	15,430
Emp Benefits Retirement Contributions	37,340	42,500	37,952	37,755	37,755
Emp Benefits - health Insurance	28,864	29,478	31,320	36,847	36,847
Employee Benefits - Life & Disability			450	450	450
Emp Benefits Worker's Comp	1,670	2,250	1,852	2,114	2,114
Unemployment Insurance	974	850	1,179	774	774
Miscellaneous					
Publication-of Legal-Notices	531	500	1,500	500	500
Subscriptions to Newspapers and Periodicals	51	200	200	200	200
Membership Dues	820	900	1,000	1,000	1,000
Postage and Box Rent	8,948	10,000	10,000	10,000	10,000
Telephone	5,980	7,000	7,000	7,000	7,000
Monitoring Services	282	550	550	550	550
Rentals Equipment	5,110	5,000	5,000	5,000	5,000
Maint Svcs (Contractual) Office machines	1,800	4,000	4,200	5,100	5,100
Professional Services					
Professional Svcs Accounting, Auditing, Bookkeepi	20,281	22,000	3,000	3,000	3,000
Miscellaneous Contractual Service	8,522	15,000	25,000	15,000	15,000
Insurance Auto Coverage	1,500	1,500	775	1,500	1,500
Office Supplies	11,106	19,200	19,200	19,200	19,200
Op Supplies Food and Clothing	1,370	4,000	4,000	4,000	4,000
Op Supplies Vehicle and Equipment	1,057	1,300	1,300	1,300	1,300
Op Supplies - Fuel	758	1,000	1,000	1,200	1,200
Op Supplies Miscellaneous		12,200	12,200	12,200	12,200
Travel Transportation, Mileage	40	1,000	500	1,500	1,500
Travel Convention, Seminar Registration	1,386	6,000	6,000	8,000	8,000
Sales Taxes - 4507					
Grants to St. Gabriel	267,147	250,000	250,000	250,000	250,000
Human Resources - Personnel Management - 4535					
Regular Salaries and Wages Regular	59,000	65,000	81,066	64,210	64,210
Regular Salaries and Wages Overtime					
Other Salaries and Wages Student	138,641		132,058	75,000	75,000
Emp Benefits FICA or Supplemental Retirement	11,469	4,820	12,418	931	931

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Deferred Compensation	2,013	1,400	2,540	2,600	2,600
Emp Benefits Retirement Contributions	7,912	8,500	8,068	8,026	8,026
Emp Benefits - health Insurance	5,702	7,370	8,149	7,369	7,369
Employee Benefits - Life & Disability			158	90	90
Emp Benefits Worker's Comp	812	450	844	449	449
Unemployment Insurance	179	175	227	155	155
Publication-of Legal-Notices		1,000	1,000	1,000	1,000
Postage and Box Rent	305	750	750	750	750
Telephone	47	2,000	2,000	2,000	2,000
Professional Services	724	2,500	2,500	2,500	2,500
Professional Srvcs Medical and Dental	16,548	18,800	18,800	18,800	18,800
Professional Srvcs Legal		500	500	500	500
Miscellaneous Contractual Service	1,236	1,500	1,500	1,500	1,500
Office Supplies	6,874	5,000	5,000	5,000	5,000
Op Supplies Food and Clothing	711	2,000	2,000	2,000	2,000
Travel Transportation, Mileage		1,000	1,000	1,000	1,000
Travel Convention, Seminar Registration		500	500	500	500
Sales Tax (Taxation - Collector) - 4585					
Regular Salaries and Wages Regular	213,058	200,224	174,634	176,987	176,987
Regular Salaries and Wages Overtime	105		165		
Emp Benefits FICA or Supplemental Retirement	2,367	2,572	2,525	2,566	2,566
Deferred Compensation	8,424	5,442	5,672	6,749	6,749
Emp Benefits Retirement Contributions	30,726	25,723	22,070	22,123	22,123
Emp Benefits - health Insurance	27,635	29,478	29,478	29,478	29,478
Employee Benefits - Life & Disability			360	360	360
Emp Benefits Worker's Comp	1,250	1,242	1,077	1,239	1,239
Unemployment Insurance	805	619	992	619	619
General Services (Other General Administration) -					
Regular Salaries and Wages Regular	85,083	85,000	92,215	137,592	137,592
Regular Salaries and Wages Overtime	43		3,944		
Emp Benefits FICA or Supplemental Retirement	4,128	950	1,370	1,995	1,995
Emp Benefits Retirement Contributions	4,816	9,500	12,321	17,199	17,199
Emp Benefits - health Insurance	14,125	7,369	10,440	14,739	14,739
Employee Benefits - Life & Disability			128	180	180
Emp Benefits Worker's Comp	4,081	420	614	963	963
Unemployment Insurance	495	155	537	310	310
Telephone	980	700	1,500	1,500	1,500
Monitoring Services	395	300	300	300	300
Office Supplies	1,490	1,000	1,000	1,000	1,000
Op Supplies Food and Clothing	310	200	200	200	200
Op Supplies Vehicle and Equipment	81	500	2,500	500	500
Op Supplies - Fuel	1,187	1,400	1,500	1,500	1,500
Insurance Auto Coverage			775	1,000	1,000
Travel Convention, Seminar Registration					
Planning and Zoning - 4605					
Regular Salaries and Wages Regular	3,690	3,600	3,420	3,600	3,600
Per Diem	1,025	1,400			
Emp Benefits FICA or Supplemental Retirement	52	275	104	275	275
Deferred Compensation	20	12	30	30	30
Emp Benefits - health Insurance					
Employee Benefits - Life & Disability					
Emp Benefits Worker's Comp	19	12	13	13	13
Unemployment Insurance	10	7	4	4	4
Publication-of Legal-Notices	3,204	2,000	2,000	2,000	2,000

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Membership Dues	4,680	5,000	9,360	9,360	9,360
Postage and Box Rent					
Professional Services	9,566	5,000	5,000	5,000	5,000
Professional Svcs Engineering	17,220	10,000	10,000	10,000	10,000
Grants	43,000	43,000	43,000	43,000	43,000
Information Technology - 4610					
Regular Salaries and Wages Regular	107,715	115,851	137,503	141,648	141,648
Regular Salaries and Wages Overtime	604		377		
Emp Benefits FICA or Supplemental Retirement	1,545	2,000	1,971	2,054	2,054
Deferred Compensation	1,287	1,270	1,275	1,310	1,310
Emp Benefits Retirement Contributions	15,607	16,500	17,734	17,706	17,706
Emp Benefits - health Insurance	13,511	14,739	21,494	22,108	22,108
Employee Benefits - Life & Disability			263	270	270
Emp Benefits Worker's Comp	650	850	865	992	992
Unemployment Insurance	336	450	721	464	464
Telephone	43,919	53,000	60,000	60,000	60,000
Maint Svcs (Contractual) Office machines	-	1,500	1,500	1,500	1,500
Professional Services	9,426	30,000	30,000	30,000	30,000
Office Supplies	9,082	12,000	12,000	12,000	12,000
Op Supplies Food and Clothing	142	500	500	500	500
Maintenance Contracts	13,532	25,000	30,000	30,000	30,000
Travel Transportation, Mileage	1,622	2,000	2,000	2,000	2,000
Travel Convention, Seminar Registration	2,750	5,000	5,000	5,000	5,000
Insurance - general - 4635					
Insurance Miscellaneous	2,999,731	2,300,000	2,870,000	2,800,000	2,800,000
Public Building Maintenance - 5620					
Grants	75,000				
Veterans Memorial - 7440					
Materials Miscellaneous	31,308	30,000	30,000	30,000	30,000
Public Safety					
Criminal Court Fund - 4180					
Professional Services	12,585	10,000	10,000	10,000	10,000
Human Resources - Safety Program - 4536					
Regular Salaries and Wages Regular	48,541	47,819	49,418	50,586	50,586
Regular Salaries and Wages Overtime			1,240		
Emp Benefits FICA or Supplemental Retirement	678	693	721	733	733
Deferred Compensation	263	260	254	260	260
Emp Benefits Retirement Contributions	6,992	6,934	6,518	6,323	6,323
Emp Benefits - health Insurance	6,755	7,369	7,369	7,369	7,369
Employee Benefits - Life & Disability			90	90	90
Emp Benefits Worker's Comp	291	335	318	354	354
Unemployment Insurance	168	155	244	155	155
Postage and Box Rent	1				
Professional Services	460	500	73,000		
Pager, Messenger, and Delivery Service	112	275	275	275	275
Monitoring Services	258	550	550	550	550
Insurance Auto Coverage	2,000	2,000	2,000	2,000	2,000
Office Supplies	960	825	825	825	825
Op Supplies Food and Clothing		100	100	100	100
Op Supplies Vehicle and Equipment	403	500	500	500	500
Op Supplies - Fuel	1,134	1,500	1,500	1,500	1,500
Materials Miscellaneous		500	500	500	500
Travel Convention, Seminar Registration		500	500	500	500
Administration - Sheriff - 5010					

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K-9 Maintenance	480	1,000	1,000	1,000	1,000
Miscellaneous - Prisoners	47,062	50,000	50,000	50,000	50,000
Custody of Prisoners - 5055					
Feeding and Maintenance of Prisoners	138,043	100,000	125,000	125,000	125,000
Feeding and Maintenance of Juvenile Prisoners	4,312	4,000	4,000	4,000	4,000
Transportation of Prisoners and Inmates	321	2,500	2,500	2,500	2,500
Court Attendance	27,744	25,000	25,000	25,000	25,000
Medical Services - 5100					
Telephone		750			
Professional Services	41,625	40,000	45,000	40,000	40,000
Insurance and Surety Bonds	605				
Office Supplies		1,000	1,000	1,000	1,000
Op Supplies Medical, Drugs	17,946	20,000	20,000	20,000	20,000
Medical Assistance - Prisoners	52,843	55,000	55,000	55,000	55,000
Law Enforcement Other Than Sheriff - 5115					
Regular Salaries and Wages Regular	109,954	86,991	120,754	109,954	109,954
Emp Benefits FICA or Supplemental Retirement	8,412	6,655	9,282	7,665	7,665
Emp Benefits Worker's Comp	5,879	5,420	6,851	6,850	6,850
Travel Transportation, Mileage	1,105	1,500	1,500	1,500	1,500
Travel Convention, Seminar Registration	6,743	6,800	6,800	6,800	6,800
Parish Coroner - 5120					
Professional Services	36,222	35,000	86,000	86,000	86,000
Office Supplies	1,680				
Fire Protection - 5200					
Professional Services	163,485	166,725	166,725	171,127	171,127
Insurance Tax Rebate for Municipalities	89,370	90,000	79,000	82,000	82,000
Grants to Grosse Tete	159,149	165,000	165,000	169,950	169,950
Grants to Marinquin	159,149	165,000	165,000	169,950	169,950
Grants to Plaquemine	159,149	165,000	165,000	169,950	169,950
Grants to Rosedale	159,149	165,000	165,000	169,950	169,950
Building Inspection - 5410					
Regular Salaries and Wages Regular	89,044	155,000	134,214	137,384	137,384
Regular Salaries and Wages Overtime			526		
Emp Benefits FICA or Supplemental Retirement	1,282	2,101	1,937	1,992	1,992
Deferred Compensation	4,995	4,853	4,952	5,069	5,069
Emp Benefits Retirement Contributions	12,813	25,000	5,831	17,173	17,173
Emp Benefits - health Insurance	13,511	22,108	21,494	22,108	22,108
Employee Benefits - Life & Disability			263	270	270
Emp Benefits Worker's Comp	534	1,014	845	962	962
Unemployment Insurance	354	310	748	464	464
Publication-of Legal-Notices	1,061	1,000	1,000	1,000	1,000
Membership Dues					
Postage and Box Rent	992	900	900	900	900
Telephone	680	2,000	2,000	2,000	2,000
Monitoring Services	565	1,040	1,040	1,040	1,040
Maintenance Services (Contractual)	5,133	5,600	5,600	5,600	5,600
Professional Services	42,182	15,000	50,000	50,000	50,000
Insurance and Surety Bonds	1,700	1,800	1,836	2,000	2,000
Insurance Auto Coverage	3,500	3,500	1,550	1,750	1,750
Auto Claims					
Office Supplies	2,322	3,000	3,500	3,500	3,500
Op Supplies Food and Clothing	889	1,000	1,000	1,000	1,000
Op Supplies Vehicle and Equipment	395	6,000	2,000	2,000	2,000
Op Supplies - Fuel	1,715	3,000	2,000	2,000	2,000

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Travel Convention, Seminar Registration					
Office of Emergency Preparedness - 5505					
National Guard	3,500	3,500	3,500	3,500	3,500
Public Works					
Public Works - 5600					
Utilities Water	254	300	300	300	300
Maintenance Grounds	4,843	5,000	5,000	5,000	5,000
Maintenance Buildings					
Street Lighting - 5735					
Utilities Electrical Light and Power	48,917	45,000	45,000	45,000	45,000
Gas - 5915					
Regular Salaries and Wages Regular	706,053	751,306	769,662	807,175	807,175
Regular Salaries and Wages Overtime	40,375	40,000	32,086		
Emp Benefits FICA or Supplemental Retirement	11,256	510	11,556	11,421	11,421
Deferred Compensation	8,904	8,810	7,694	6,943	6,943
Emp Benefits Retirement Contributions	106,124	108,939	102,002	100,897	100,897
Emp Benefits - health Insurance	128,351	169,497	148,003	169,497	169,497
Employee Benefits - Life & Disability			2,010	2,070	2,070
Emp Benefits Worker's Comp	19,730	23,172	22,380	24,874	24,874
Unemployment Insurance	4,792	3,560	6,189	3,560	3,560
Water District No. 3 - 5921					
Regular Salaries and Wages Regular	157,112	151,128	147,424	129,392	129,392
Regular Salaries and Wages Overtime	20,039	20,000	15,511	-	-
Emp Benefits FICA or Supplemental Retirement	2,775	2,407	2,590	2,092	2,092
Deferred Compensation	3,508	3,387	4,190	4,325	4,325
Emp Benefits Retirement Contributions	24,445	20,765	20,066	15,184	15,184
Emp Benefits - health Insurance	20,266	22,108	19,652	14,739	14,739
Employee Benefits - Life & Disability			338	270	270
Emp Benefits Worker's Comp	9,170	10,161	9,469	9,627	9,627
Unemployment Insurance	684	619	905	464	464
Marinas - 7100					
Maintenance Buildings	18	2,000	2,000	2,000	2,000
Professional Services					
Materials Lumber, Wood Products	3,780	2,500	2,500	2,500	2,500
Materials Miscellaneous	14,175	12,000	12,000	12,000	12,000
Health and Welfare					
Health Unit - 6015					
Regular Salaries and Wages Regular	60,110	56,160	56,776	58,240	58,240
Emp Benefits FICA or Supplemental Retirement	860	814	796	844	844
Deferred Compensation	154		635	650	650
Emp Benefits Retirement Contributions	7,641	8,143	7,302	7,280	7,280
Emp Benefits - health Insurance	3,685	14,739	14,125	14,739	14,739
Employee Benefits - Life & Disability			315	180	180
Emp Benefits Worker's Comp	361	393	671	408	408
Unemployment Insurance	334	310	539	310	310
Telephone	432	400	400	400	400
Pager, Messenger, and Delivery Service					
Maint Svcs (Contractual) Miscellaneous	13,012	13,400	13,400	13,400	13,400
Office Supplies	1,844	1,500	1,500	1,500	1,500
Op Supplies Food and Clothing	1,184	1,000	1,000	1,000	1,000
Rat Elimination Campaign					
Mental Health Program - 6030					
Utilities					
Rentals Buildings					

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Mosquito/Insect Control - 6044					
Regular Salaries and Wages Regular	8,769	5,730	6,875	5,730	5,730
Regular Salaries and Wages Overtime			611		
Emp Benefits FICA or Supplemental Retirement	671	438	535	438	438
Emp Benefits Retirement Contributions			79		
Emp Benefits Worker's Comp	865	547	698	547	547
Unemployment Insurance	176	310	387	310	310
Publication-of Legal-Notices	175	200	200	200	200
Membership Dues	20	20	20	20	20
Postage and Box Rent					
Telephone					
Monitoring Services	1,310	1,500	1,500	1,500	1,500
Professional Services					
Insurance Auto Coverage	6,000	6,000	6,000	6,000	6,000
Op Supplies Operating Supplies					
Op Supplies Farm	31,163	60,000	142,000	60,000	60,000
Op Supplies Food and Clothing					
Op Supplies Vehicle and Equipment	1,200	2,000	2,000	2,000	2,000
Op Supplies - Fuel	2,150	3,000	3,000	3,000	3,000
Materials Miscellaneous					
Small Tools and Equipment					
Travel Convention, Seminar Registration	25	1,000	1,000	1,000	1,000
Animal Control - 6045					
Regular Salaries and Wages Regular	188,138	161,398	182,977	180,575	180,575
Regular Salaries and Wages Overtime	18,169	20,000	11,750		
Other Salaries and Wages Student	172				
Emp Benefits FICA or Supplemental Retirement	3,738	2,897	3,479	3,175	3,175
Deferred Compensation	4,211	3,786	4,984	4,346	4,346
Emp Benefits Retirement Contributions	27,998	21,977	23,699	21,259	21,259
Emp Benefits - health Insurance	25,793	29,478	31,320	36,847	36,847
Employee Benefits - Life & Disability			450	450	450
Emp Benefits Worker's Comp	6,907	4,396	6,263	5,334	5,334
Unemployment Insurance	882	619	1,284	774	774
Publication-of Legal-Notices	4,825	2,000	3,500	3,500	3,500
Membership Dues					
Postage and Box Rent					
Telephone	1,822	2,000	2,000	2,000	2,000
Pager, Messenger, and Delivery Service	54	150	150	150	150
Monitoring Services	1,354	1,500	1,500	1,500	1,500
Maint Srvcs (Contractual) Office machines	508	508	508	508	508
Professional Services	39,715	35,000	50,000	40,000	40,000
Professional Srvcs Medical	7,500				
Miscellaneous Contractual Service	4,323	5,000	5,000	5,000	5,000
Insurance Auto Coverage	5,000	5,000	5,000	5,000	5,000
Office Supplies	2,461	2,000	2,000	2,000	2,000
Op Supplies Educational	1,282	2,000	2,000	2,000	2,000
Op Supplies Medical, Drugs	14,046	12,050	12,050	12,050	12,050
Op Supplies Uniforms and Related Items	140	3,000	3,000	3,000	3,000
Op Supplies Food and Clothing	5,722	4,500	4,500	4,500	4,500
Op Supplies - Animal Feed	11,076	10,000	10,000	10,000	10,000
Op Supplies Maintenance of Buildings and Grounds	523	1,500	1,500	1,500	1,500
Op Supplies Vehicle and Equipment	3,823	2,000	2,000	2,000	2,000
Op Supplies - Fuel	11,405	12,000	12,000	12,000	12,000
Op Supplies Miscellaneous	11,054	12,000	12,000	12,000	12,000

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Small Tools and Equipment	190	500	500	500	500
ADOPTION/IMPOUNDMENT					
Travel Convention, Seminar Registration	1,125	2,235	2,235	2,235	2,235
Community Events	4,134	5,000	5,000	5,000	5,000
Commodities (Dept. of Agriculture - TEFAP) - 6111					
Publication-of Legal-Notices	7,377	3,500	3,500	3,500	3,500
Rentals Buildings		750	750	750	750
Rentals Equipment	10,801	8,300	8,300	8,300	8,300
Professional Svcs Accounting, Auditing, Bookkeepi	500	500	500	500	500
Op Supplies Miscellaneous	7,064	7,500	7,500	7,500	7,500
Grant to Greater Baton Rouge Food Bank	1,500	1,500	1,500	1,500	1,500
Programs for the Elderly - 6115					
Regular Salaries and Wages Regular	402,996	400,426	383,605	394,513	394,513
Regular Salaries and Wages Overtime	2,091	2,000	1,044		
Emp Benefits FICA or Supplemental Retirement	9,818	13,661	9,942	12,346	12,346
Deferred Compensation	4,272	4,224	4,126	4,224	4,224
Emp Benefits Retirement Contributions	48,781	43,913	40,218	35,956	35,956
Emp Benefits - health Insurance	60,798	66,325	62,026	58,956	58,956
Employee Benefits - Life & Disability			758	810	810
Emp Benefits Worker's Comp	12,334	14,955	10,777	12,152	12,152
Unemployment Insurance	2,143	2,012	3,303	2,012	2,012
Publication-of Legal-Notices					
Telephone	2,448	3,500	3,500	3,500	3,500
Monitoring Services	3,094	5,500	5,500	5,500	5,500
Rentals Buildings					
Professional Services	9,100	15,000	15,000	15,000	15,000
Professional Svcs	1,180				
Office Supplies	300	5,000	5,000	5,000	5,000
Op Supplies Food and Clothing	8,621	15,000	15,000	15,000	15,000
Op Supplies Vehicle and Equipment	81		500	500	500
Grants					
Other Grants					
General Assistance - 6125					
Regular Salaries and Wages Regular	165,324	185,500	175,744	180,482	180,482
Regular Salaries and Wages Overtime	113		90		
Emp Benefits FICA or Supplemental Retirement	2,516	3,200	2,638	2,617	2,617
Deferred Compensation	8,284	8,700	7,263	6,370	6,370
Emp Benefits Retirement Contributions	26,785	26,500	22,615	22,560	22,560
Emp Benefits - health Insurance	20,266	29,478	23,951	29,478	29,478
Employee Benefits - Life & Disability			293	360	360
Emp Benefits Worker's Comp	993	1,250	1,104	1,263	1,263
Unemployment Insurance	673	650	1,003	619	619
Publication-of Legal-Notices		600	600	600	600
Membership Dues	750	1,600	1,600	1,600	1,600
Postage and Box Rent	552	1,000	1,000	1,000	1,000
Telephone	1,263	2,500	2,500	2,500	2,500
Monitoring Services	282	750	750	750	750
Rentals Equipment		750	750	750	750
Professional Svcs Accounting, Auditing, Bookkeepi	100				
Miscellaneous Contractual Service	3,015	6,000	6,000	6,000	6,000
Insurance Auto Coverage	1,500	1,800	1,800	1,800	1,800
Office Supplies	8,490	7,500	7,500	7,500	7,500
Op Supplies Food and Clothing	565	5,500	5,634	5,634	5,634

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Op Supplies Vehicle and Equipment	929	1,500	1,500	1,500	1,500
Op Supplies - Fuel	1,494	5,500	2,000	2,000	2,000
Travel Convention, Seminar Registration	160	3,000	500	500	500
Acquisition of Equipment	1,955				
General Assistance	13,607	30,000	30,000	30,000	30,000
Capital Area Legal Services - 6126					
Capital Area Legal Services		10,000			
Job Placement - 6128					
Regular Salaries and Wages Regular	16,749	45,011	46,025	47,112	47,112
Emp Benefits FICA or Supplemental Retirement	1,262		2,539		
Emp Benefits - health Insurance	2,456	7,369	7,369	7,369	7,369
Employee Benefits - Life & Disability			90	90	90
Emp Benefits Worker's Comp	101	1,728	687	1,809	1,809
Unemployment Insurance	58	155	248	155	155
Office Supplies	436	500			
Op Supplies Vehicle and Equipment	55				
Op Supplies - Fuel	188				
Veterans Affairs - 6160					
Regular Salaries and Wages Regular	1,980	2,200	2,255	2,200	2,200
Emp Benefits FICA or Supplemental Retirement	151	168	173	168	168
Emp Benefits Worker's Comp	189	210	215	210	210
Unemployment Insurance	40	31	25	-	-
Telephone	432	380	380	380	380
Insurance Auto Coverage	1,400	1,400	1,400	1,400	1,400
Op Supplies Vehicle and Equipment	130	500	500	500	500
Op Supplies - Fuel	160	500	500	500	500
Soil Conservation Service	8,000	8,000	8,000	8,000	8,000
Battered Womens Program - 6170					
Grants		8,500	8,500	8,500	8,500
LRA-Non Federal Funded - 6500					
Miscellaneous Contractual Service	180,484	15,000	20,000	20,000	20,000
Materials Cement and Pipes/Fittings					
Materials Miscellaneous					
Veterans Memorial - 7440					
Materials Miscellaneous					
Job Corps and Training Centers - 7470					
Professional Services	26,039	25,000	25,000	25,000	25,000
Culture and Recreation					
Multipurpose Center - 7045					
Regular Salaries and Wages Regular	74,769	73,507	83,891	80,517	80,517
Regular Salaries and Wages Overtime	3,710	4,000	1,809		
Emp Benefits FICA or Supplemental Retirement	1,110	1,066	1,216	4,088	4,088
Emp Benefits Retirement Contributions	22,752	10,659	14,859	4,176	4,176
Emp Benefits - health Insurance	14,125	14,739	28,984	14,739	14,739
Employee Benefits - Life & Disability			173	180	180
Emp Benefits Worker's Comp	3,413	3,384	5,594	10,462	10,462
Unemployment Insurance	328	310	519	310	310
Membership Dues	45	200	200	200	200
Advertising		500	500	500	500
Postage and Box Rent	1	100	100	100	100
Telephone	5,664	6,000	6,000	6,000	6,000
Monitoring Services	565	1,040	1,040	1,040	1,040
Rentals Equipment	1,508	8,000	8,000	8,000	8,000
Miscellaneous Contractual Service		1,000	1,000	1,000	1,000

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Insurance Auto Coverage	1,600	1,600	1,600	1,600	1,600
Office Supplies	388	3,000	3,000	3,000	3,000
Op Supplies - Janitorial		400	400	400	400
Op Supplies Food and Clothing	730	1,000	1,000	1,000	1,000
Op Supplies Maintenance of Buildings and Grounds	4,071	8,000	8,000	8,000	8,000
Op Supplies Vehicle and Equipment	3,882	2,000	2,000	2,000	2,000
Op Supplies - Fuel	1,089	2,500	2,500	2,500	2,500
Op Supplies Miscellaneous	780	2,000	2,000	2,000	2,000
Small Tools and Equipment	384	2,000	2,000	2,000	2,000
Taxes and Licenses	50	750	750	750	750
Cost of Goods Sold	293	4,000	4,000	4,000	4,000
Museums - 7065					
Telephone	4,255		4,255	4,255	4,255
Maintenance Grounds	8		8	8	8
Maintenance Buildings	6,200		6,200	6,200	6,200
Office Supplies	294		294	294	294
Op Supplies Food and Clothing	917		917	917	917
North Iberville Community Center - 7260					
Regular Salaries and Wages Regular	26,535	27,329	25,578	27,329	27,329
Emp Benefits FICA or Supplemental Retirement	2,030	2,091	1,957	2,091	2,091
Emp Benefits Retirement Contributions					
Emp Benefits - health Insurance					
Employee Benefits - Life & Disability					
Emp Benefits Worker's Comp	159	191	161	191	191
Unemployment Insurance	153	155	279	155	155
Publication-of Legal-Notices					
Postage and Box Rent	48	100	100	100	100
Telephone	6,646	6,500	6,500	6,500	6,500
Professional Services					
Office Supplies	204	500	500	500	500
Op Supplies Food and Clothing	34	500	500	500	500
Op Supplies Miscellaneous					
Travel Transportation, Mileage	431	500	500	500	500
Economic Development					
Administration - 7305					
Soil Conservation Service	6,000	6,000	6,000	6,000	6,000
Economic Development - 7410					
Professional Services					
Grants	147,500	147,500	147,500	148,500	148,500
Parish Farm Agent - 7420					
Telephone	634	1,000	1,000	1,000	1,000
Maint Srvcs (Contractual) Office machines	375	375	375	375	375
Office Supplies	3,349	2,405	2,405	2,405	2,405
Op Supplies Food and Clothing	223	350	350	350	350
Materials Miscellaneous					
Travel Transportation, Mileage		450	450	450	450
Travel Convention, Seminar Registration	835	800	800	800	800
County Agent	36,000	36,000	36,000	36,000	36,000
Capital Outlay - General Government					
Legislative - 4001					
Acquisition of Equipment		2,000	2,000	2,000	2,000
Clerk of Court - 4140					
Acquisition of Equipment		1,500	1,500	1,500	1,500
Administration - 4305					

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Acquisition of Equipment	4,013	2,000	2,000	2,000	2,000
Registrar of Voters - 4405					
Acquisition of Equipment		4,000	4,000	4,000	4,000
Financial Administration - 4505					
Acquisition of Land	127,000				
Acquisition of Equipment	2,912	15,000	15,000	15,000	15,000
General Services - 4600					
Acquisition of Equipment	30,555				
Information Technology - 4610					
Acquisition of Equipment	44,126	25,000	25,000	25,000	25,000
Capital Outlay - Public Safety					
Human Resources - Safety Program - 4536					
Acquisition of Equipment					
Capital Outlay - Public Works					
Public Works - 5600					
Acquisition of Equipment					
Paved Streets - 5705					
Acquisition of Equipment					
Capital Outlay - Health and Welfare					
Mosquito/Insect Control - 6044					
Acquisition of Equipment					
Animal Control - 6045					
Acquisition of Equipment			14,000	2,000	2,000
Programs for the Elderly - 6115					
Acquisition of Equipment		3,500	3,500	3,500	3,500
General Assistance - 6125					
Acquisition of Equipment					
LRA - Non Federal Funded - 6500					
Acquisition of Equipment					
Capital Outlay - Culture and Recreation					
Multipurpose Center - 7045					
Acquisition of Equipment	2,148	7,000	7,000	7,000	7,000
Museums - 7065					
Acquisition of Equipment	1,441				
North Iberville Community Center - 7260					
Acquisition of Equipment					
Transfers					
Public Works - 5600					
Transfers					
Water - 5920					
Transfers to Parishwide Water Operation Fund	500,000				
Community Services Block Grant Program - 6131					
Transfers to CSBG		19,405			
Transfers Out - 7805					
Transfer to Emergency Preparedness		95,000	295,000	95,000	95,000
Transfer to Tourism Welcome Center Fund	200,000	175,000	200,000	225,000	225,000
Transfers to the Presidents Council on Drug Abuse	145,000	145,000	145,000	145,000	145,000
Transfers to the Parishwide Water	-	-	-	-	-
Total Expenditures	<u>12,949,249</u>	<u>11,781,256</u>	<u>13,227,311</u>	<u>12,620,741</u>	<u>12,620,741</u>
Total Revenues VS Expenditures	415,209	476,551	(633,227)	-	-
Beginning Fund Balance	<u>5,343,399</u>	<u>5,344,991</u>	<u>5,758,608</u>	<u>5,125,381</u>	<u>5,125,381</u>
Ending Fund Balance	<u>\$ 5,758,608</u>	<u>\$ 5,821,542</u>	<u>\$ 5,125,381</u>	<u>\$ 5,125,381</u>	<u>\$ 5,125,381</u>



REVENUES

Finance Department:

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. The Assessor's office reported an increase in taxes for 2017.

General Sales and Use Tax

Generally, any major increases or decreases in the Sales and Use Tax receipts are due to industry construction or expansion or lack thereof. We anticipate Sales Taxes to increase in 2017.

Video Poker

Video Poker revenue did not increase or decrease during 2015. We have projected video poker revenue to remain at \$135,000 during 2017.

Occupational and Professional License

Iberville Parish collects Occupational License fees from all companies doing business in Iberville Parish. The fees have increased for 2015. We have budgeted revenue of \$390,000 in this category.

Severance Tax on Oil and Gas

Iberville Parish has the potential to collect \$1,000,000 on all oil, gas and timber severed from Iberville Parish. Because of a formula that caps this revenue, we only expect to collect \$1,000,000 for 2015 and \$1,000,000 for 2017. Those taxes are collected by the State of Louisiana and remitted 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 be at \$15,000 during 2017.

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). For 2015, we did budget a transfer of \$11,559.

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.



General Fund Budgetary Comments

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/Water District #3

Refund of Expenditures

Iberville Parish processes payroll on behalf of the Utility and Water District #3 Offices. Those Departments reimburse the parish on a monthly basis. Those reimbursements are deposited within this account code.

Animal Control:

Local Intergovernmental Revenues

Funding received from local municipalities for animal control services. Due to rising cost for animal control services we are increasing the fees for services to the municipalities by 3%. The administration will consider re-negotiating the agreement due to an increase in cost.

Office of Community Services:

General Assistance

\$4,100 has been budgeted for General Assistance in the General Fund for help with low income utility bills and food vouchers.

Multipurpose Center

Rents, Sponsorships, & Concessions

Revenue received from the rental and operation of the Multipurpose Center. The Center is rented out to various organizations for rodeo events, company picnics, and many other events.

EXPENDITURES

Legislative

Professional Services/Security

\$1000 has been budgeted during 2017 for security during the council meetings.



General Fund Budgetary Comments

Travel Convention Seminar Registration

\$52,000 has been budgeted during 2017 for councilmen seminar registration, meals, travel, mileage reimbursement and lodging. Each councilman has a limit of \$4,000 per year.

Operating Supplies Uniforms and Related Items

Each Councilmen and the Council Clerk is limited to \$50 per year for the purchase of a uniforms shirt.

District Attorney's Office:

Operating Services

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

Clerk of Court:

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

City Court:

Grant – Plaquemine City Court

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

Office of the President:

Travel Convention Seminar Registration

\$4,500 has been budgeted during 2017 for administration seminar registration, meals and lodging.

Registrar of Voters:

Election Expenses

The election expense for 2017 is based on a possibility of four elections. The election dates are as follows: March 25th – Municipal Primary; April 9th – Municipal General; October 14 – Open Primary; November 18th – Open General.

Finance Administration:

Travel Convention Seminar Registration

\$8,000 has been budgeted during 2017 for finance administration seminar registration, meals and lodging.



General Fund Budgetary Comments

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 proposition was approved by the voters.

Planning and Zoning:

Grants to Iberville Museum

\$43,000 is budgeted for 2017 for the operation of the Iberville Museum in Plaquemine.

Information Technology:

Telephone

\$17,000 increases the budget to cover the cost of internet upgrades, data between buildings and PRI.

Maintenance Contract on CPU Equipment

\$30,000 is budgeted to cover the cost of maintenance on our servers, as well as, our phone system.

Professional Services

\$30,000 is budgeted to cover the cost of migration to virtual server environment.

Acquisition of Equipment – Capital Outlay

We have budgeted \$25,000 for the upgrade of computer equipment.

Insurance Premiums:

Insurance Miscellaneous

\$2,800,000 has been budgeted for the Health Insurance, Property, General Liability, Workman's Compensation and Auto Insurance for 2016.

Coroner:

Coroner Fees

Fees paid to the Coroner for services provided in the Parish.

Insurance Tax Rebate for Municipalities

This is the 2% fire rebate on insurance to the fire departments.

Grant to Grosse Tete, Grant to Plaquemine, Grant to Maringouin, and Grant to Rosedale

This is the general fund sales tax allocation for fire protection services to the town/city.



General Fund Budgetary Comments

Street Lighting:

Utilities Electrical Light & Power

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

Gas and Water District: Iberville Parish facilitates paying the salaries for the Iberville Utility Department and Water District #3. Those salaries are fully reimbursed by those offices respectively.

Mosquito Abatement:

Op Farm Supplies

\$142,000 was budgeted for 2016 and \$60,000 is budgeted for 2017 for the purchase of the chemical related to mosquito spraying.

TEFAP Commodities Program: This program no longer receives any state or federal operating funds. \$22,050 was budgeted in 2017 for the distribution of commodities.

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

Regular Salaries and Wages

This line item authorizes funding for all positions as required by the Council on Aging's federal and state funding sources at a funding level of \$520,969 including benefits.

Other Grants

Because of the above management agreement, Iberville Parish Council no longer provides grant funding for the Council on Aging.

Capital Area Legal Services:

Grant

Iberville Parish Council provides a \$10,000 grant to Capital Area Legal Services in exchange for a legal service representative. The representative provides legal aid to parish citizens twice a month.

Veteran's Affairs:

Salaries & Benefits

Driver for Veteran's transport van for military funeral of Iberville Parish Veterans.

Soil Conservation Services

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



Economic Development:

Economic Development Grant

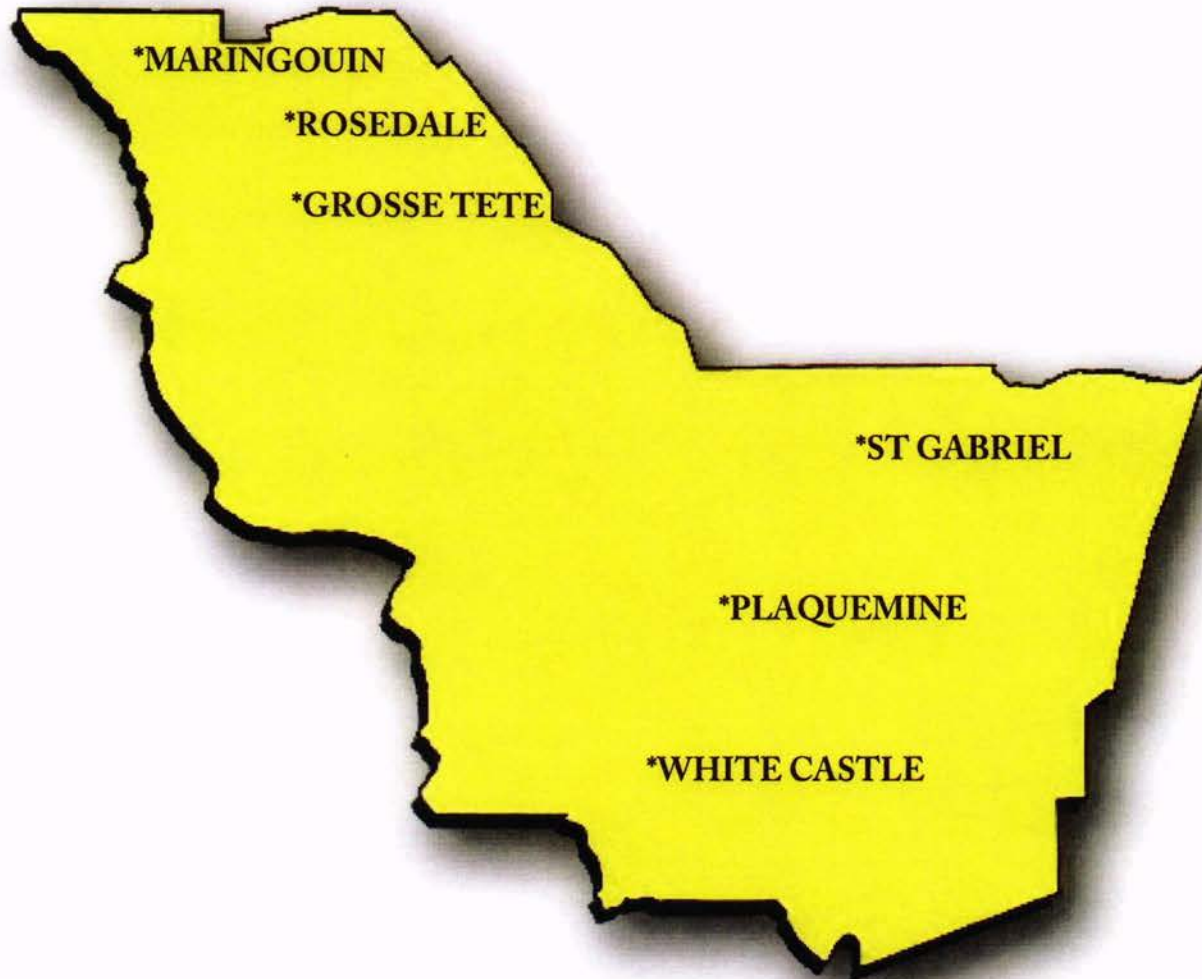
This is the contract with the Chamber of Commerce for economic development, including specific goals and objectives, or service measures and accomplishments. We have budgeted \$148,500 for 2017.

Transfers from the General Fund

Transfers to other funds have been greatly reduced because of a GASB regulation requiring those transfers to show in the revenue section of each individual fund. A fund cannot exist on a majority of transfers alone. Transfers-Out were reduced and Sales Tax revenues were reduced in the General fund resulting in an increase in Sales Tax revenue in each individual fund that benefited from a General Fund transfer.

SPECIAL REVENUE FUNDS

Iberville Parish, La





OVERVIEW

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted for a specified purpose. Iberville Parish has a total of 27 special revenue funds for the 2017 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:

GENERAL GOVERNMENT

- 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. 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.
- The *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.
- The *Louisiana Community Development Block Grant (LCDBG)* program is offered through the State of Louisiana to provide funds to help strengthen community development, revitalization, and private investment, which will benefit at least 51% low and moderate income persons and will help eliminate or prevent slums and blight.

PUBLIC SAFETY

- *Coroner's Office Fund* is used to provide financial assistance to the Coroner's Office. The Parish Coroner's Office determines the manner and cause of death for all cases within Iberville Parish, issues death certificates, orders appropriate autopsies, and evaluates the mentally ill and chemically dependent patients.
- Iberville Parish has ten (10) fire service areas, of which the Parish Council helps manage six (6) departments. The Parish is only involved at the fiscal management level by helping assist the fire departments in making sound financial decisions. Of the six (6) departments the Parish manages, four (4) departments strictly operate on a volunteer basis and the other two (2) departments have some personnel that are paid by the municipality in which they are located. Each fire department must go through continuous training, planning, and public education in order to protect life, reduce injury, and conserve property. The six (6) departments the Parish manages fiscal controls are:



Overview of Fund Structure-Special Revenue Funds

- ❖ The *Bayou Pigeon Fire Department Fund* accounts for the operation of the volunteer fire department in the Bayou Pigeon area. Financing is provided by a state two percent fire insurance rebate program, a transfer from the General Fund for their pro-rata share of the sales tax revenue, and interest earnings.
 - ❖ The *Bayou Sorrel Fire Department Fund* accounts for the operation of the volunteer fire department in the Bayou Sorrel area. Financing is provided by a state two percent fire insurance rebate program, a transfer from the General Fund for their pro-rata share of the sales tax revenue, and interest earnings.
 - ❖ The *Bayou Goula Volunteer and Rescue Fund* accounts for the operation of the volunteer fire department in the Bayou Goula area. Financing is provided by a state two percent fire insurance rebate program, a transfer from the General Fund for their pro-rata share of the sales tax revenue, and interest earnings.
 - ❖ The *East Iberville Fire District No. 1 Fund* accounts for the operations of the fire department in the eastern portion of the parish. Major financing is provided by ad valorem taxes and a transfer from the General Fund for their pro-rata share of the sales tax revenue.
 - ❖ The *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 percent fire insurance rebate program.
 - ❖ The *Bayou Blue Fire District No. 2 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 percent fire insurance rebate program.
- In times of emergencies the mission of the Iberville Parish Council Office of Emergency Preparedness is: to plan and prepare practical response programs for the protection of life and property in the event of disasters; to direct, mobilize, and coordinate utilization of local resources; to support political subdivision in conducting of emergency and disaster operations to save lives; to protect property, relieve human suffering, sustain survivors, and repair essential facilities; and to coordinate and direct restoration and recovery operations in the disaster areas.
- ❖ *911 Telephone Assistance Fund* accounts for the 911 telephone enhancement project. Major financing is provided by user fees assessed on residential telephone service.
 - ❖ *Office of Emergency Preparedness Fund* accounts for the public protection during emergencies. Financing is provided by pro-rata appropriations from municipalities within the parish, Parish Council and a federal matching grant for administrative costs from the Federal Emergency Management Agency.



PUBLIC WORKS

- The *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 insure that the needs of all residents are met.
- The Department of Public Works (DPW) is responsible for a wide variety of activities including the maintenance and construction of Parish roads and bridges, maintenance of drainage facilities, and maintenance of all machinery, equipment, and Parish vehicles. DPW is also available during natural disasters to assist residents in the protection of their homes.
 - ❖ *Drainage Maintenance Fund* is the government's primary fund for maintenance of drainage facilities throughout the parish. This fund is supported by parish-wide property tax revenue.
 - ❖ *Parish Transportation Fund* accounts for the maintenance of all parish roads. Major financing is provided by the State of Louisiana Parish Transportation Fund and interest earnings.
 - ❖ *Vehicle and 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. This fund is supported by parish-wide sales tax revenue.

HEALTH AND WELFARE

- *President's Council on Drug Abuse Fund* provides for the operations of the substance abuse clinic which provides counseling for all parish residents with regard to prevention and treatment. Financing is provided by grants and transfers from the General Fund.
- 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. The funds received from the federal, state, and local government provide a wide range of human and economic development services and activities.
 - ❖ *CSBG Fund* program accounts for federal funds that are used to reduce the causes and consequences of poverty within a community.
 - ❖ *F.E.M.A. Utility Assistance Fund* accounts for federal funds used to provide assistance in the case of an emergency.



Overview of Fund Structure-Special Revenue Funds

- ❖ *Low Income Home Energy Assistance Fund (LIHEAP)* program accounts for federal funds that are used to help low-income people meet the costs of home energy.
- ❖ *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* was created to manage donations made from local businesses. The donations are used during crises to help the community and individuals get through a difficult time.

CULTURE AND RECREATION

- The *Visitor's 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.



BUDGET HIGHLIGHTS

GENERAL GOVERNMENT

Public Building Maintenance

The Public Building Maintenance Fund is responsible for the maintenance of all parish owned buildings. The Public Building Maintenance Fund is supported through property tax collections that have remained stagnant over the last two years because of a failure to roll property taxes forward. This fund collects 1.1 million dollars per year in property taxes with 1.9 million dollars per year in expenses. In 2006, the citizens of Iberville Parish approved a 1% sales tax of which a portion is now used to fund this enormous shortfall.

PUBLIC SAFETY

Fire Departments

The State of Louisiana requires all Fire Departments to obtain a fire rating from the Property Insurance Association of Louisiana (PIAL). Fire ratings are normally performed every 5 years. If a department expands, acquires new equipment, or if the rating falls two or more grades during the last testing, then the department may be tested more often. We strive to budget and work with each fire department to improve weaknesses. Our goal is to continue lowering fire ratings so that all of Iberville Parish can reap the benefits.

During 2015 some departments will be undergoing evaluations, hoping to improve the current fire rating for that department. These departments may undergo additional training or purchase new equipment in order to help improve the rating. We continue to look for new ways to improve the fire ratings for all areas of Iberville. The Iberville Parish Council encourages all fire departments to undergo ratings periodically.

Office of Emergency Preparedness

The Office of Emergency Preparedness (OEP) receives grants for communication equipment, personal protective equipment, and hazardous materials training. The Office of Emergency Preparedness has received grants from the Office of Domestic Preparedness State Homeland Security Program and UASI.

PUBLIC WORKS

Department of Public Works

For this coming budget year, the Iberville Parish Department of Public Works will continue to maintain and improve the Parish roads, bridges, and drainage facilities. We will not issue any additional debt for public work improvements during 2015.

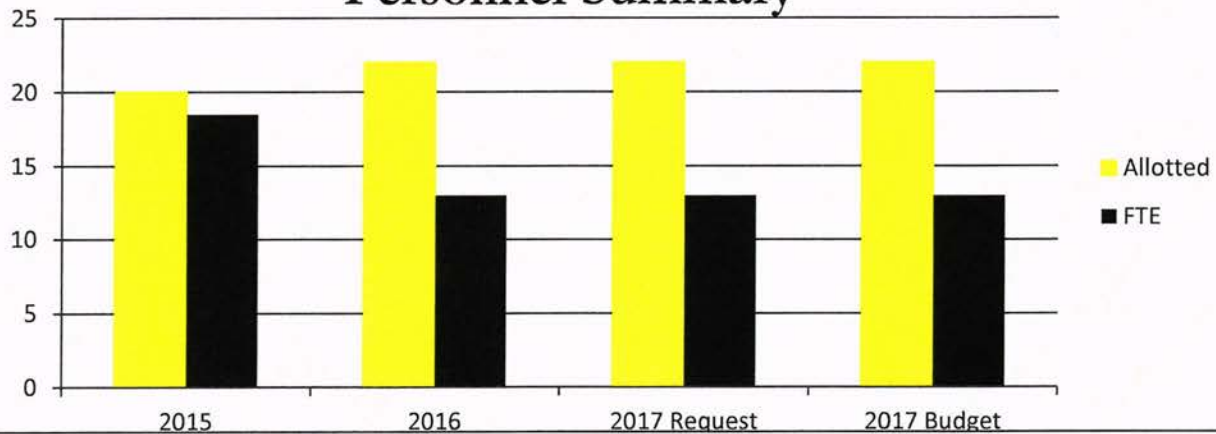


Public Building Maintenance

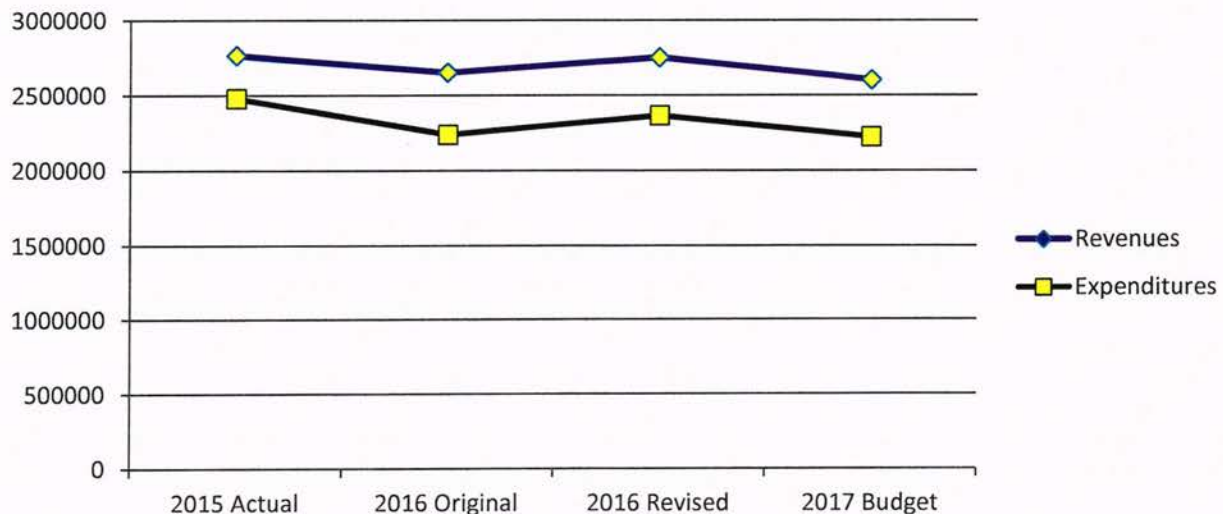
The Public Building Maintenance Fund is maintained under the function of General Government. This fund maintains all public buildings owned by the parish through revenues received by ad valorem and sales taxes. Some of the buildings maintained through this fund include the parish courthouse, the parish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



Personnel Summary



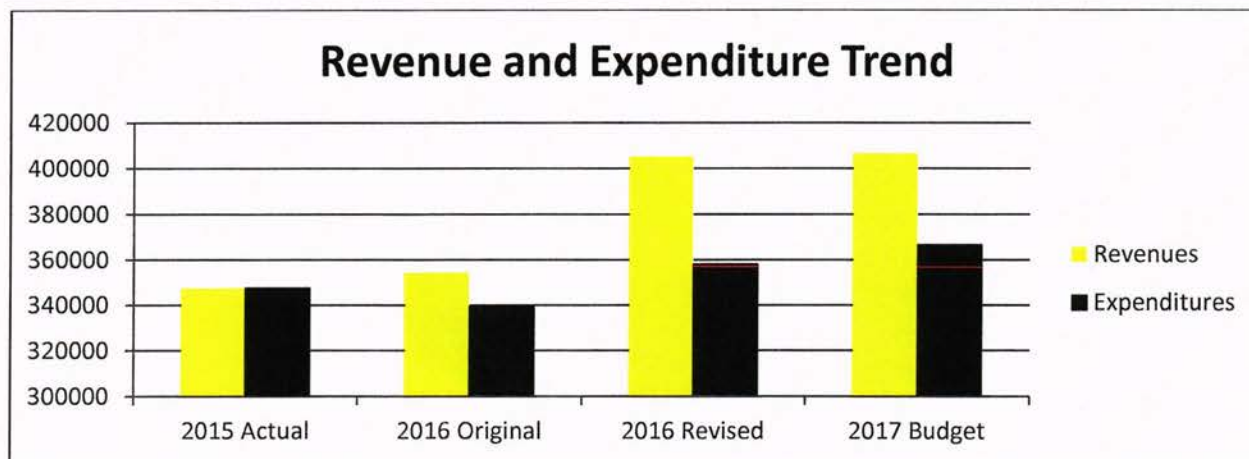
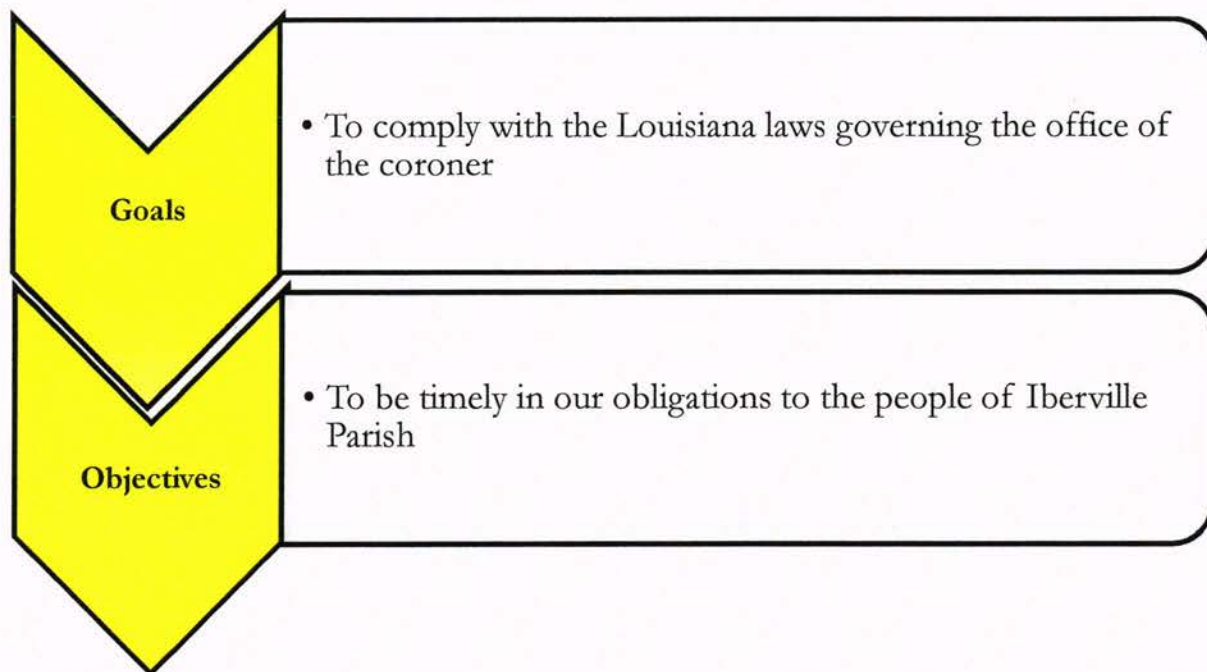
Revenue and Expenditure Trend





Coroner's Office

The Coroner's Office determines the manner and cause of death for all cases within Iberville Parish, issues death certificates, orders appropriate autopsies and evaluates the mentally ill and chemically dependent patients.

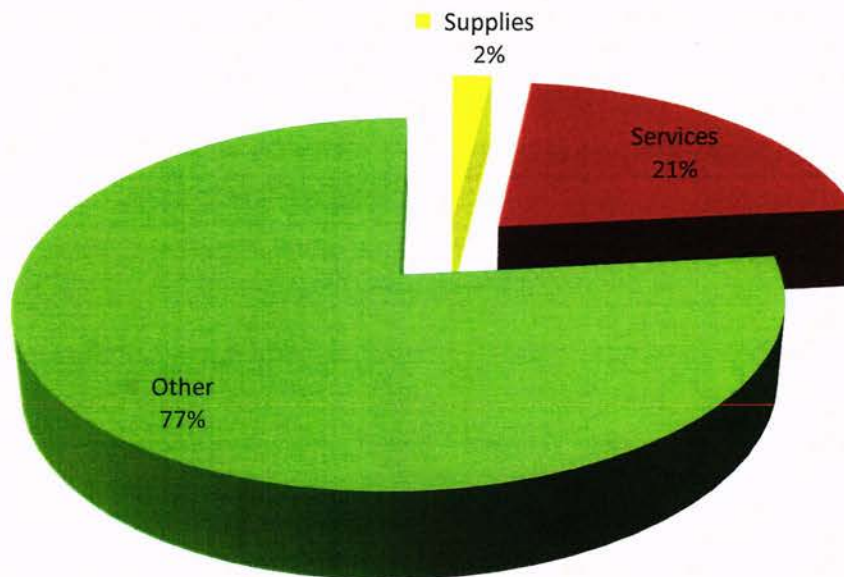




Coroner's Office

<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Supplies	3,292	7,500	7,500	7,200	7,200
Services	100,010	64,600	78,600	78,600	78,600
Other	244,303.65	267,505	272,005	280,790	280,790
Total Expenditures	347,605	339,065	358,105	366,590	366,590

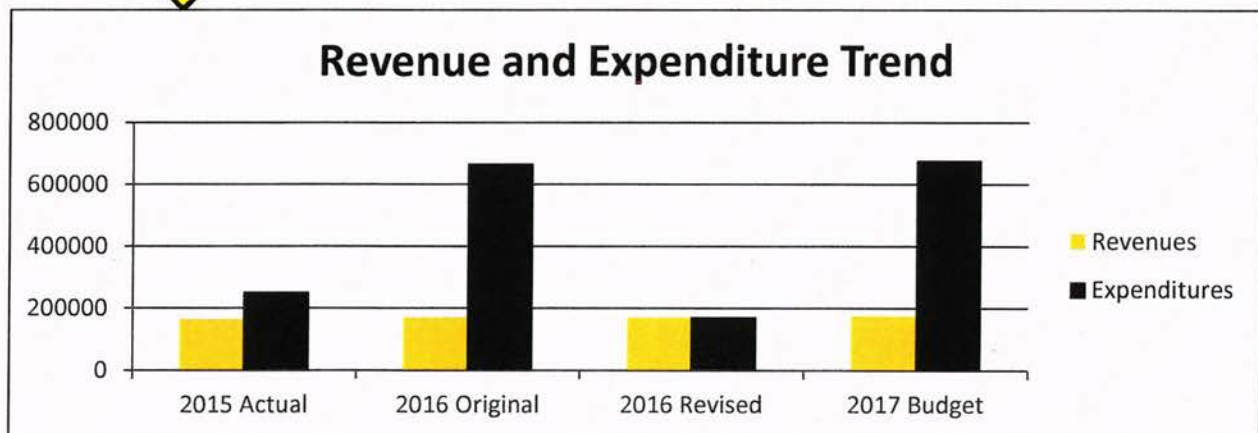
2017 Budgeted Expenditures by Category





Bayou Pigeon Fire Department

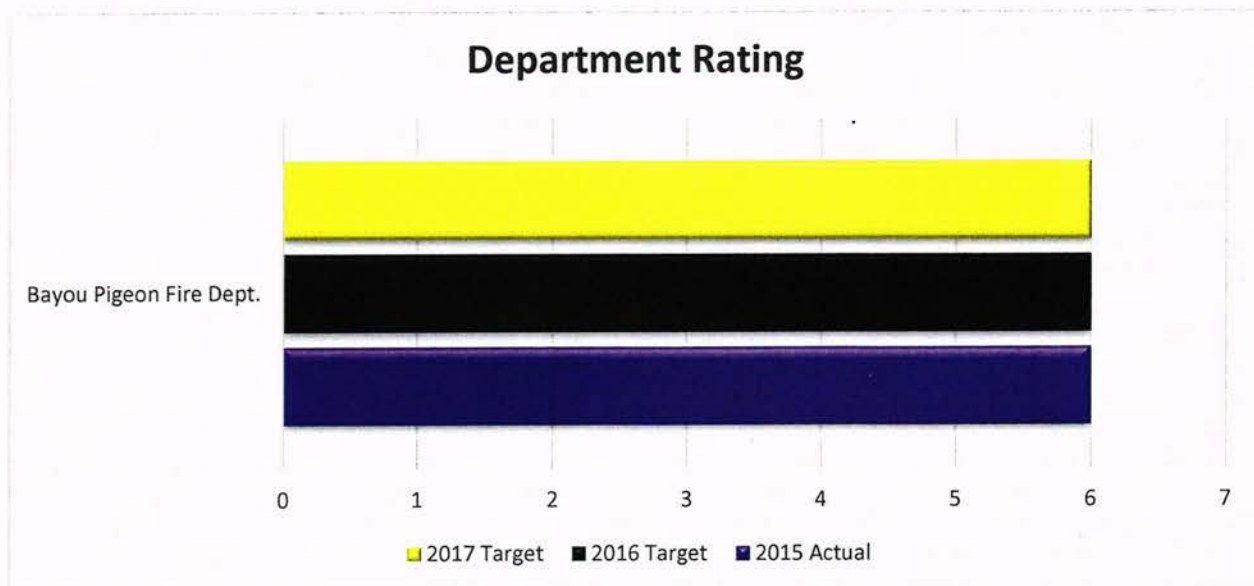
The Bayou Pigeon Fire Department is a volunteer fire department that services the Bayou Pigeon area. The department is financed by a state two-percent fire insurance rebate program, a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue, and interest earnings.





Bayou Pigeon Fire Department

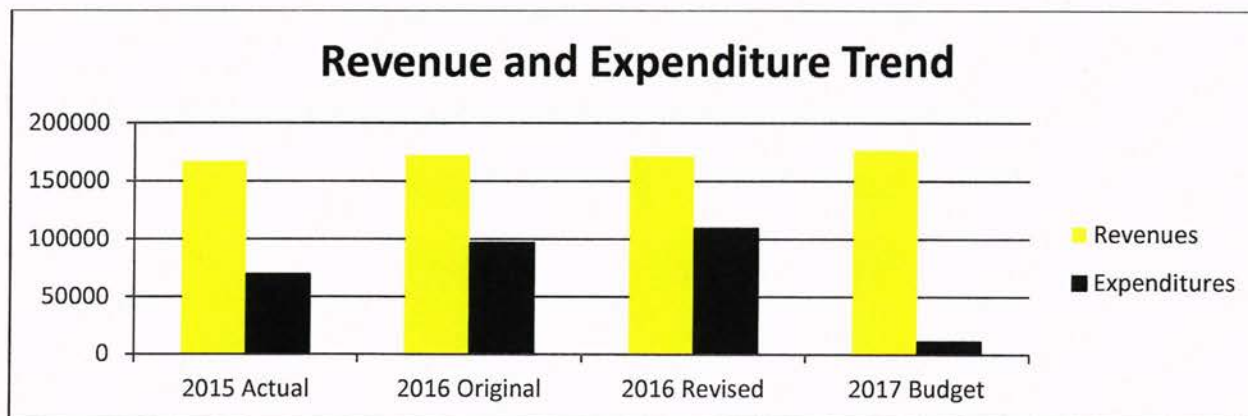
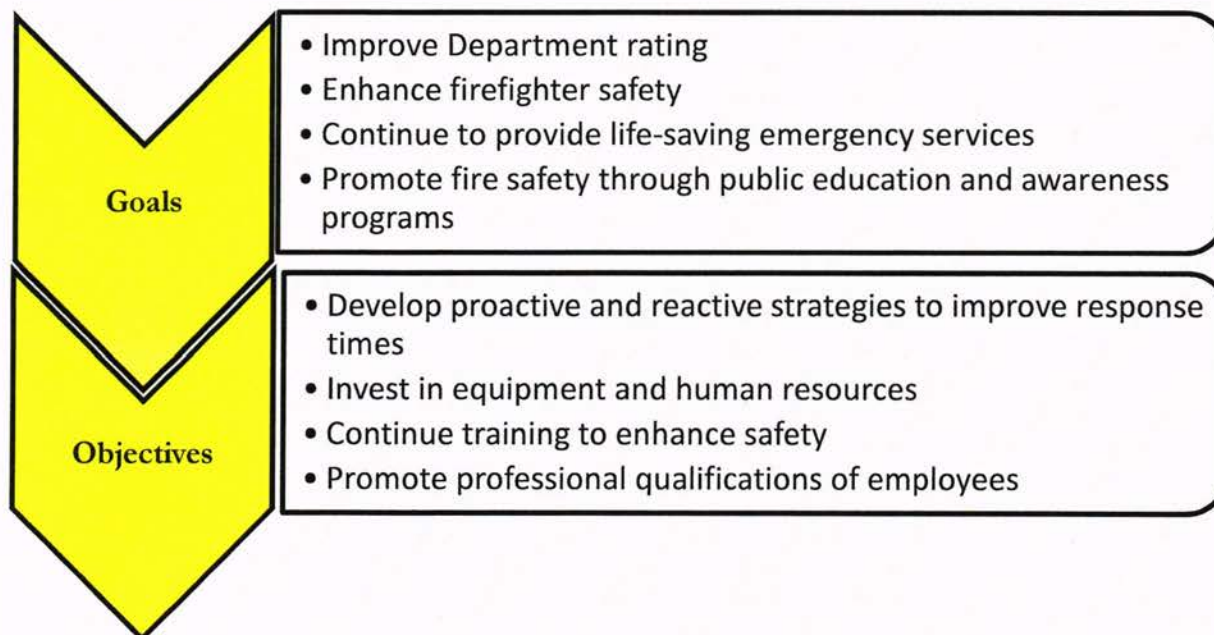
Performance Indicators	2015 Actual	2016 Target	2017 Target
1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits (rated every 5 years)			
a) Bayou Pigeon Fire Department rating (last rated 2013)	6	6	6
* Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PIAL for rating			





Bayou Sorrel Fire Department

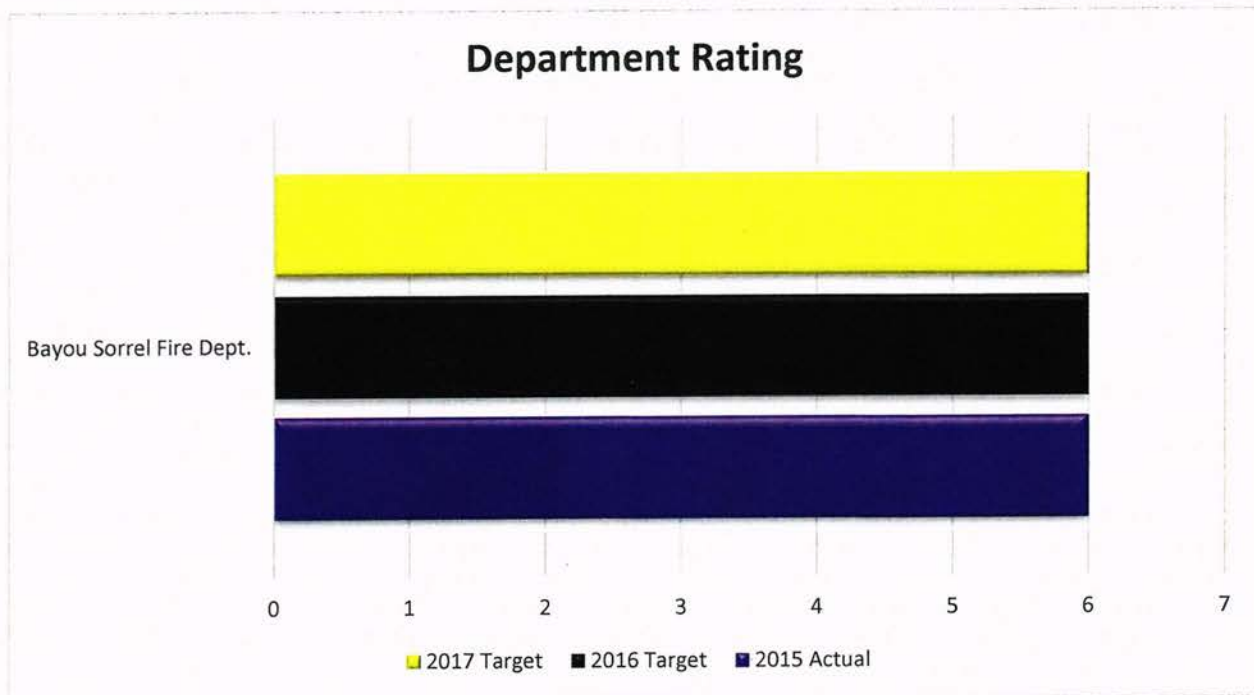
The Bayou Sorrel Fire Department is a volunteer fire department that services the Bayou Sorrel area. The department is financed by a state two-percent fire insurance rebate program, a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue, and interest earnings.





Bayou Sorrel Fire Department

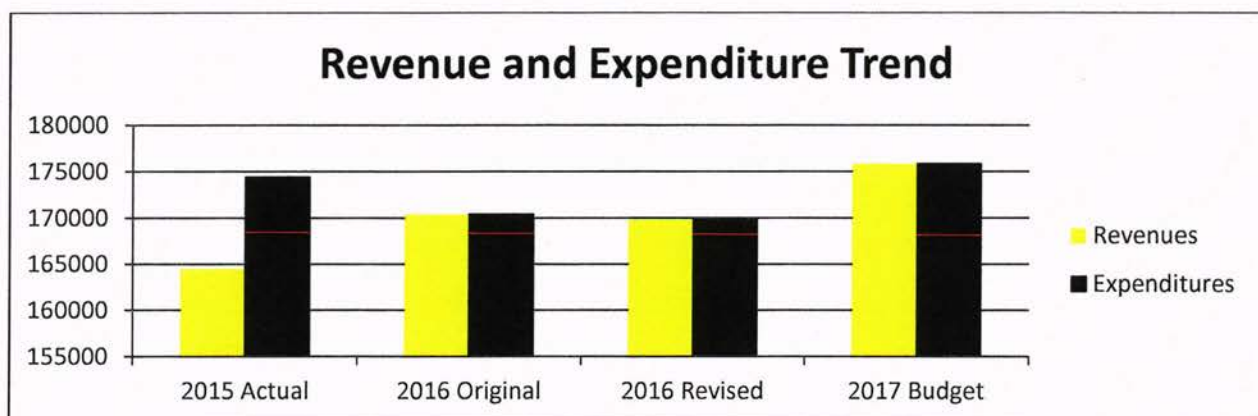
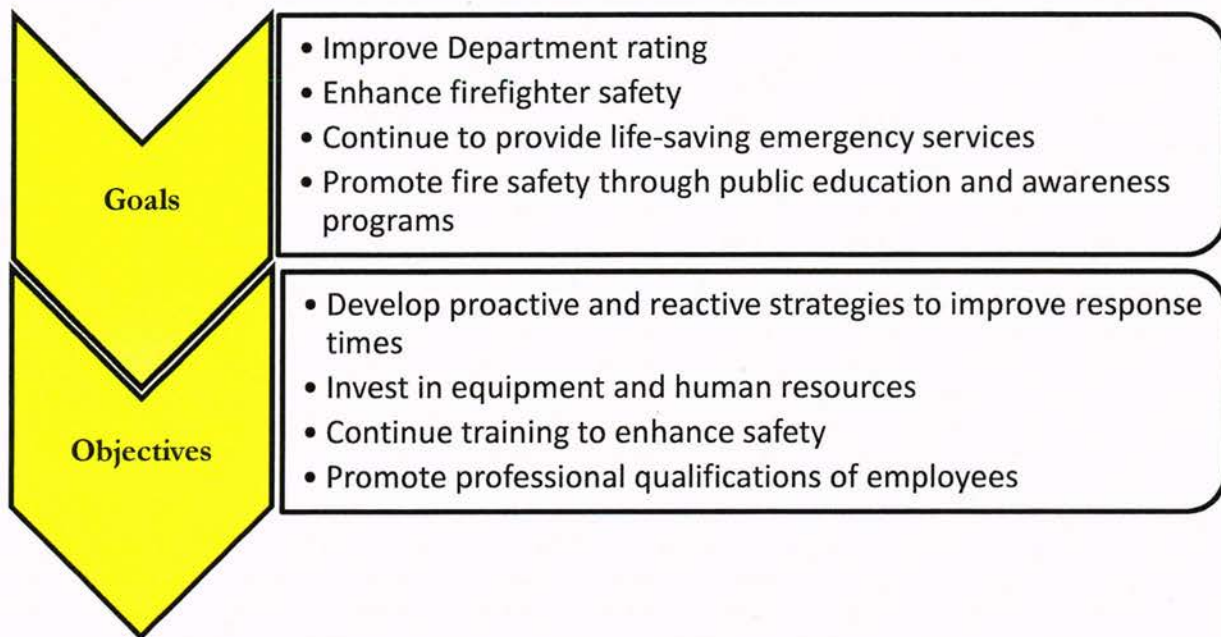
Performance Indicators	2015 Actual	2016 Target	2017 Target
1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits (rated every 5 years)			
a) Bayou Sorrel Fire Department rating (last rated 2012)	6	6	6
* Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PIAL for rating			





Bayou Goula Fire Department

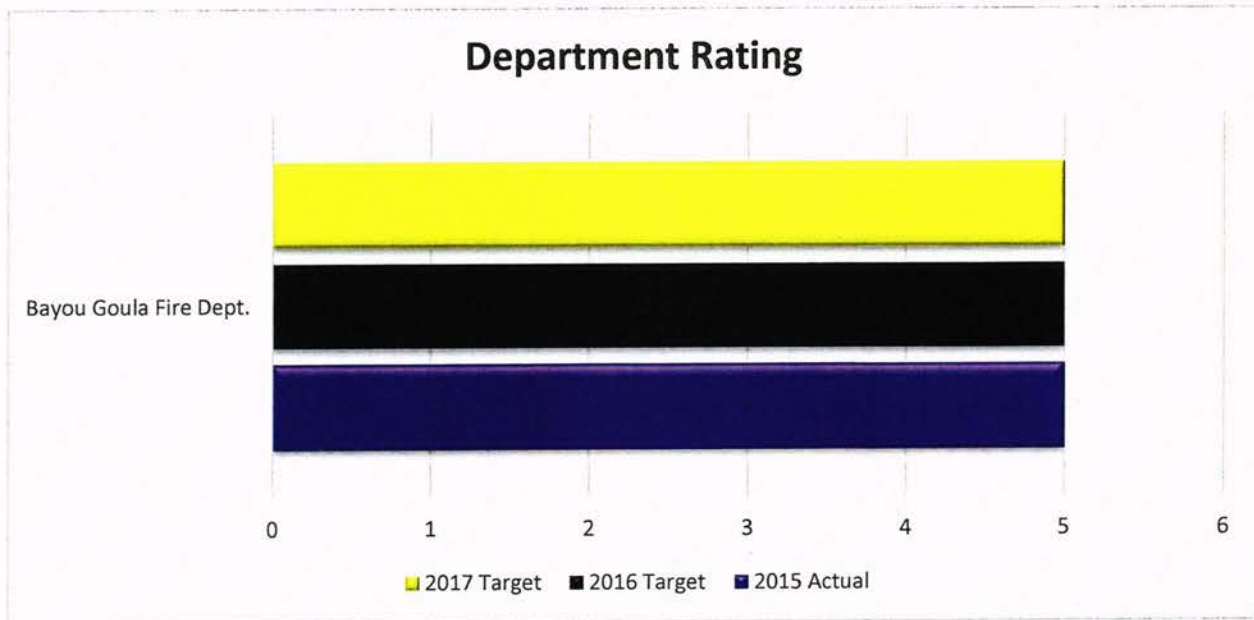
The Bayou Goula Fire Department is a volunteer fire department that services the Bayou Goula area. The department is financed by a state two-percent fire insurance rebate program, a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue, and interest earnings.





Bayou Goula Fire Department

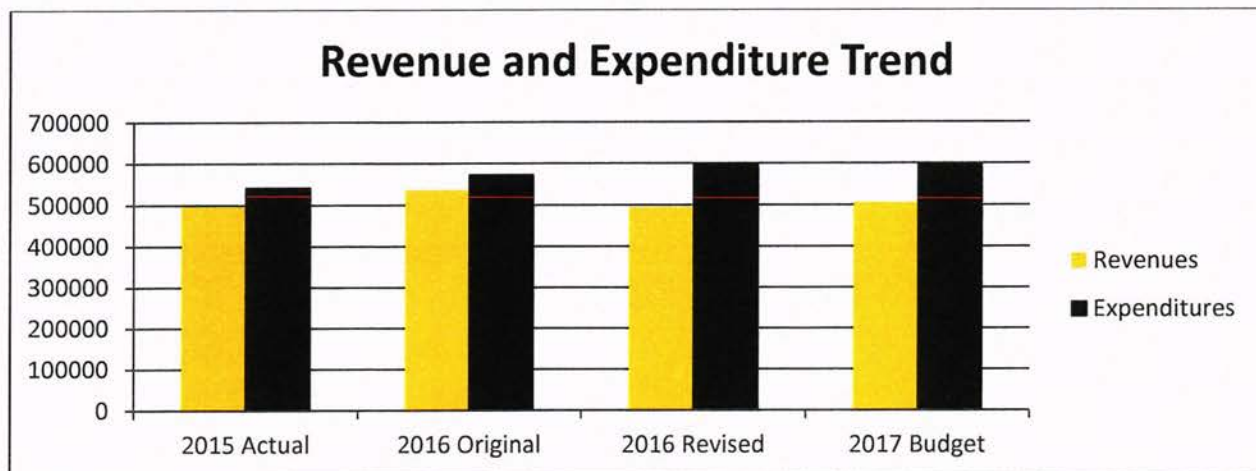
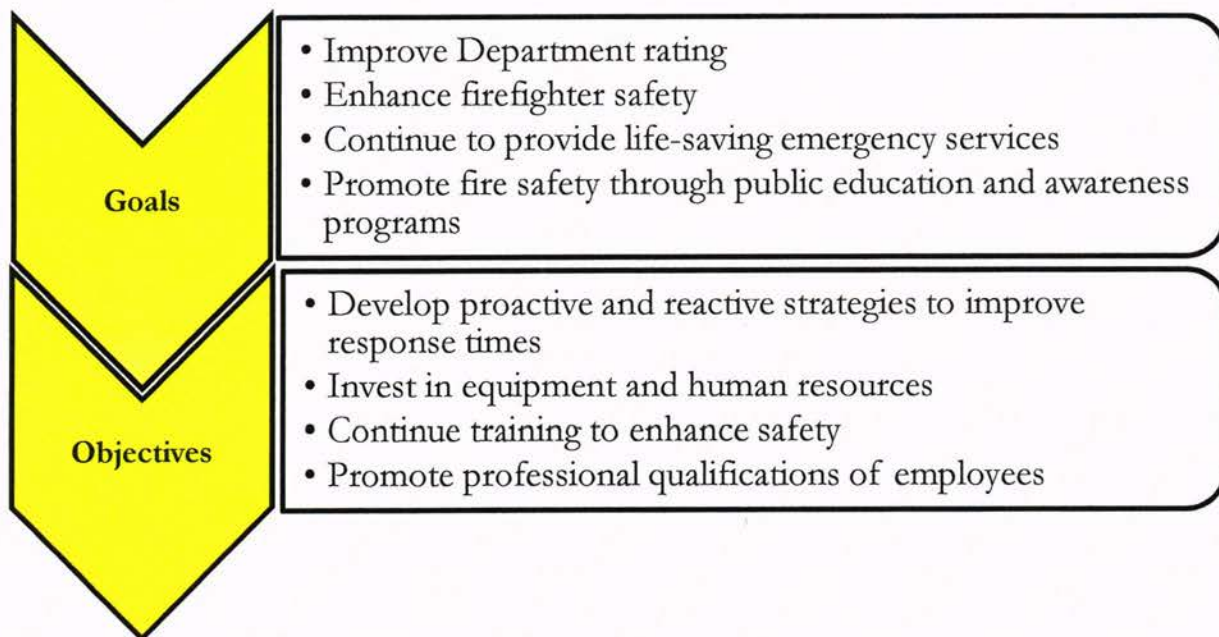
Performance Indicators	2015 Actual	2016 Target	2017 Target
1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits (rated every 5 years) a) Bayou Goula Fire Department rating (last rated 2012)	5	5	5
* Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PIAL for rating			





East Iberville Fire District #1

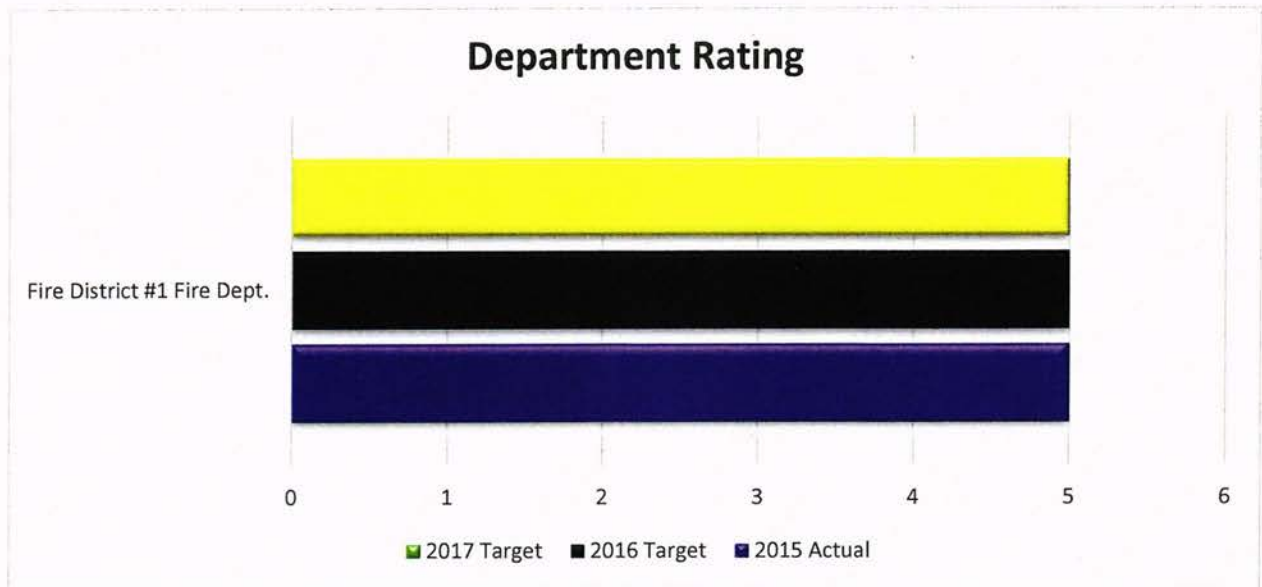
The East Iberville Fire District #1 services the eastern area of the parish across the Mississippi River. The majority of financing for the fire district is provided by ad valorem taxes and a transfer from the general fund for their pro-rata share of the parish sales tax revenue.





East Iberville Fire District # 1

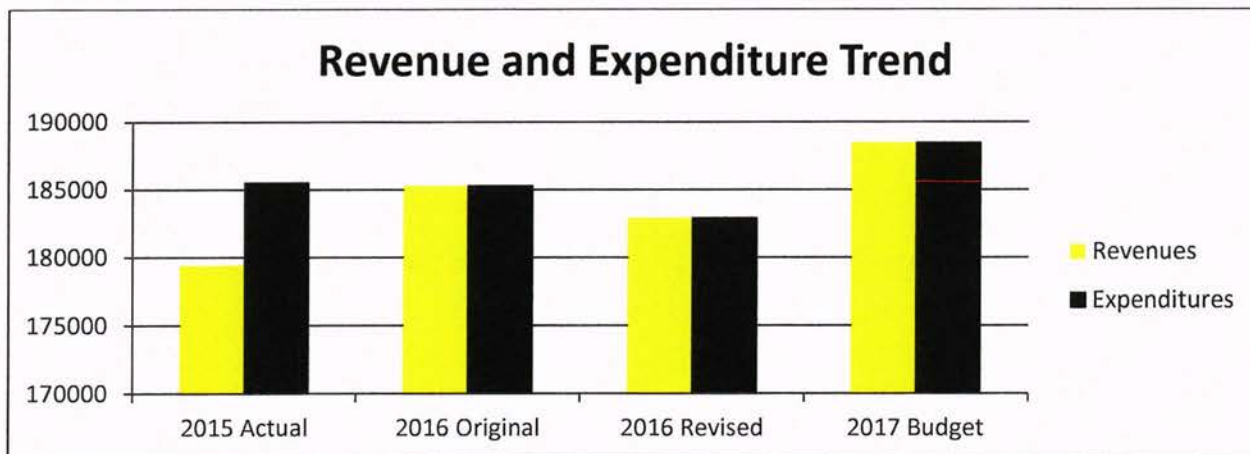
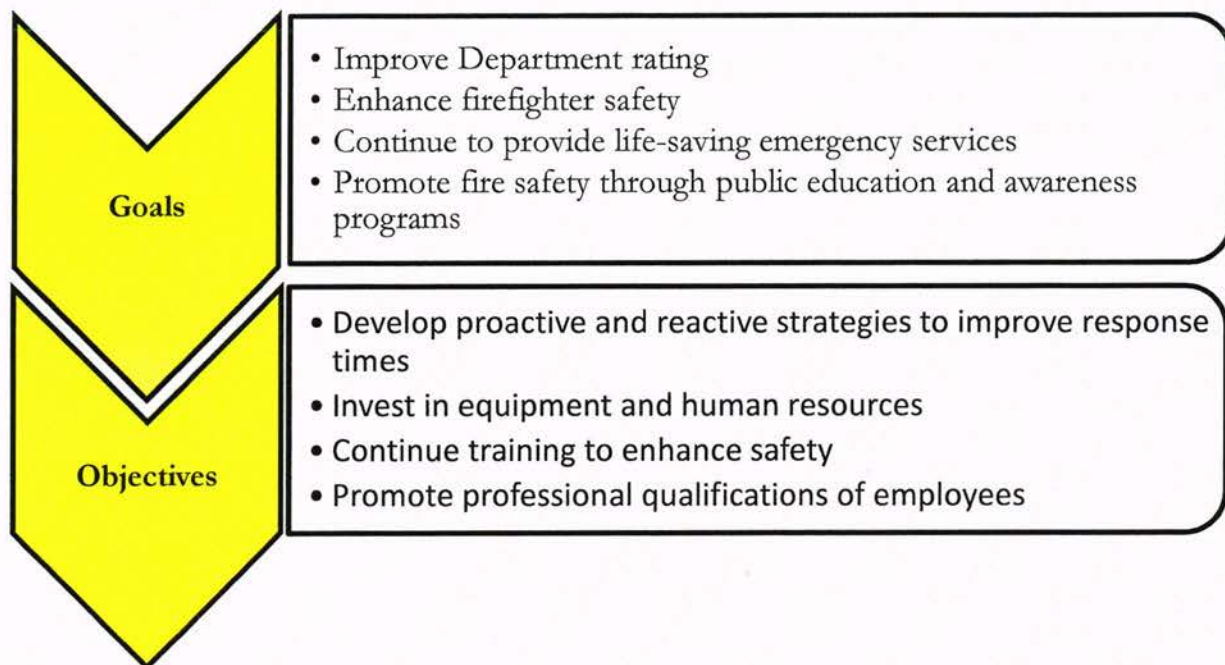
Performance Indicators	2015 Actual	2016 Target	2017 Target
1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits. a) Fire District #1 Fire Department rating (last rated 2013)	5	5	5
* Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PIAL for rating			





White Castle Fire Department

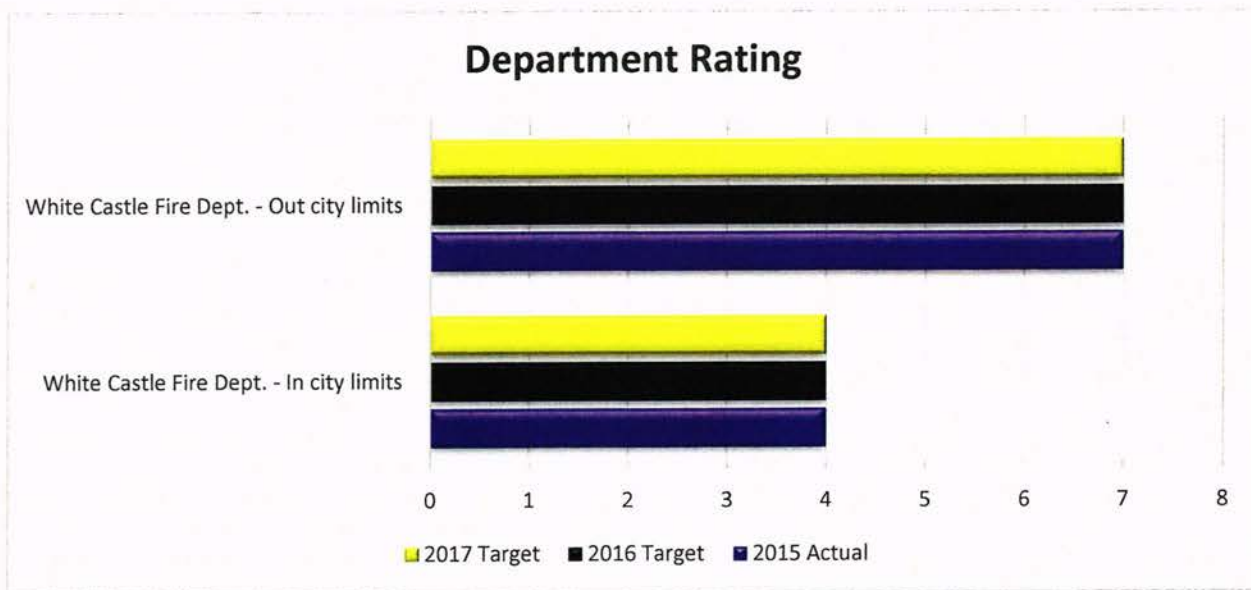
The White Castle Fire Department services the White Castle area. The department is financed by a state two-percent fire insurance rebate program and a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue





White Castle Fire Department

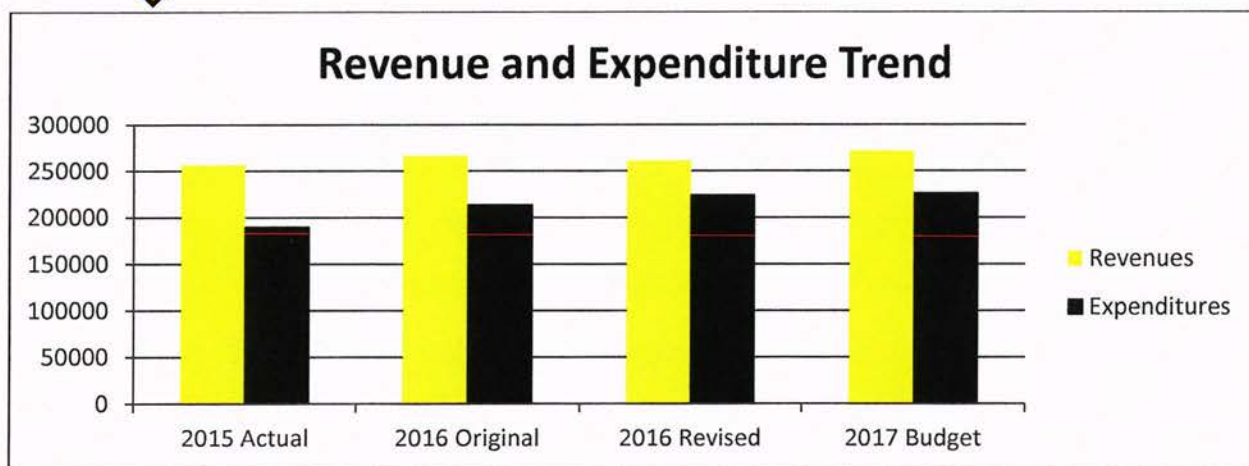
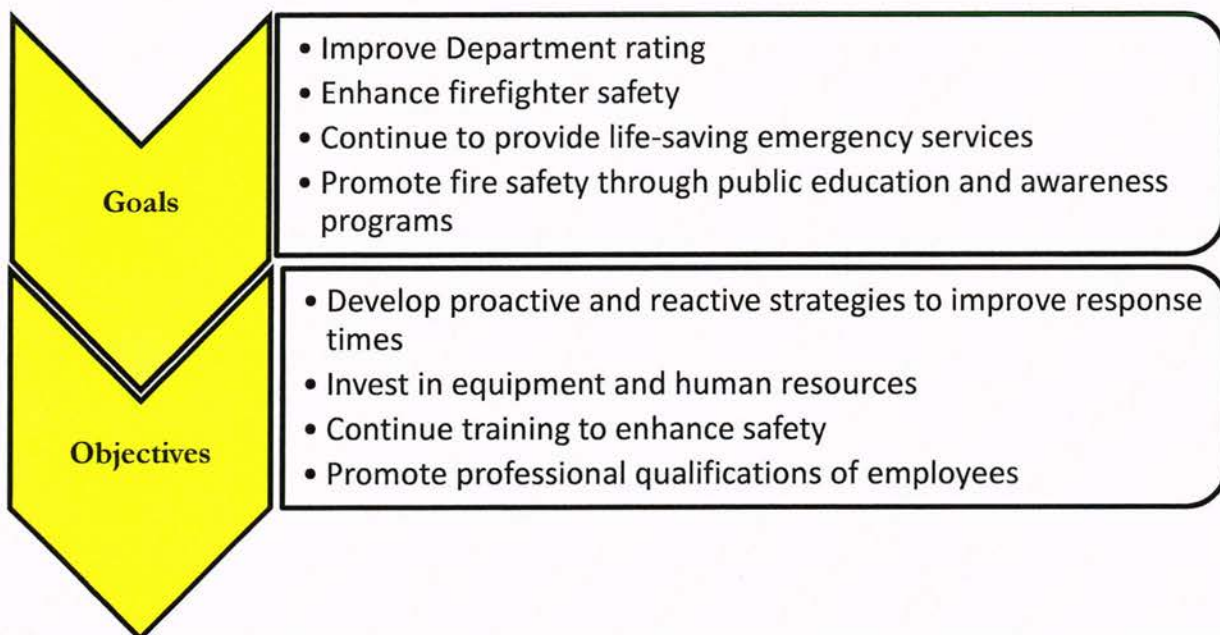
Performance Indicators	2015 Actual	2016 Target	2017 Target
1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits.			
a) White Castle Fire Department rating - In city limits (last rated 2016)	4	4	4
b) White Castle Fire Department rating - Out city limits (last rated 2016)	7	7	7
* Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PIAL for rating			





Bayou Blue Fire District #2

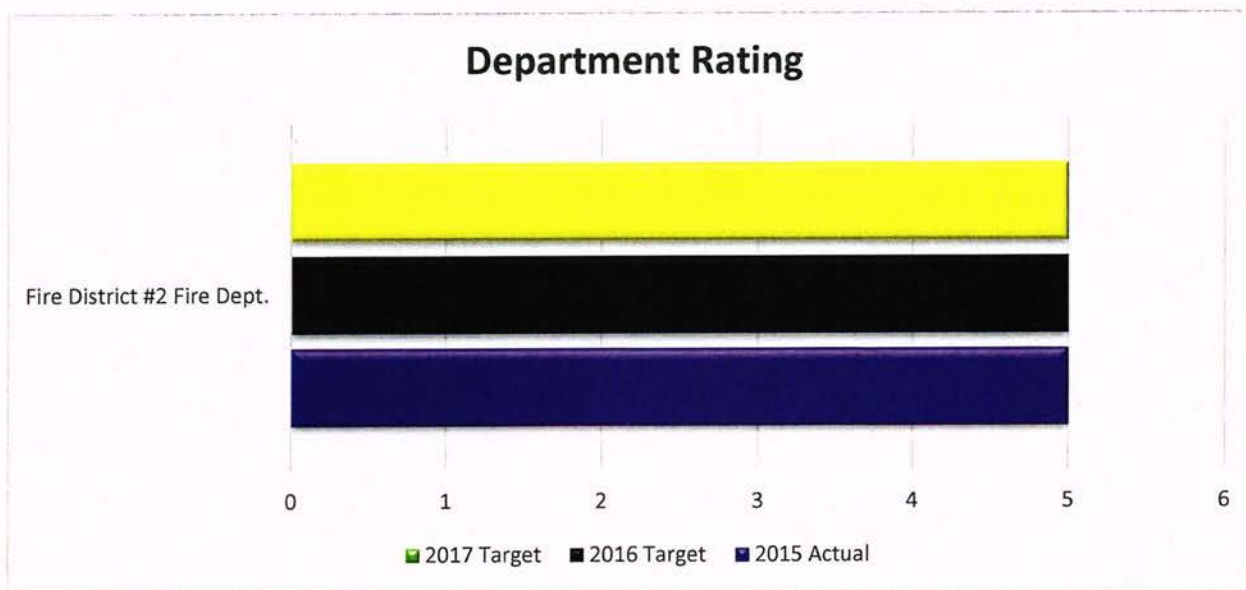
The Bayou Blue Fire District is a volunteer fire department that services the Bayou Blue area, which includes portions of former Ward 7 of the parish. The department is financed by a state two-percent fire insurance rebate program, a transfer from the general fund equal to their pro-rata share of the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





Bayou Blue Fire District #2

Performance Indicators	2015 Actual	2016 Target	2017 Target
1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits. a) Fire District #2 Fire Department rating (last rated 2012)	5	5	5
* Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PIAL for rating			



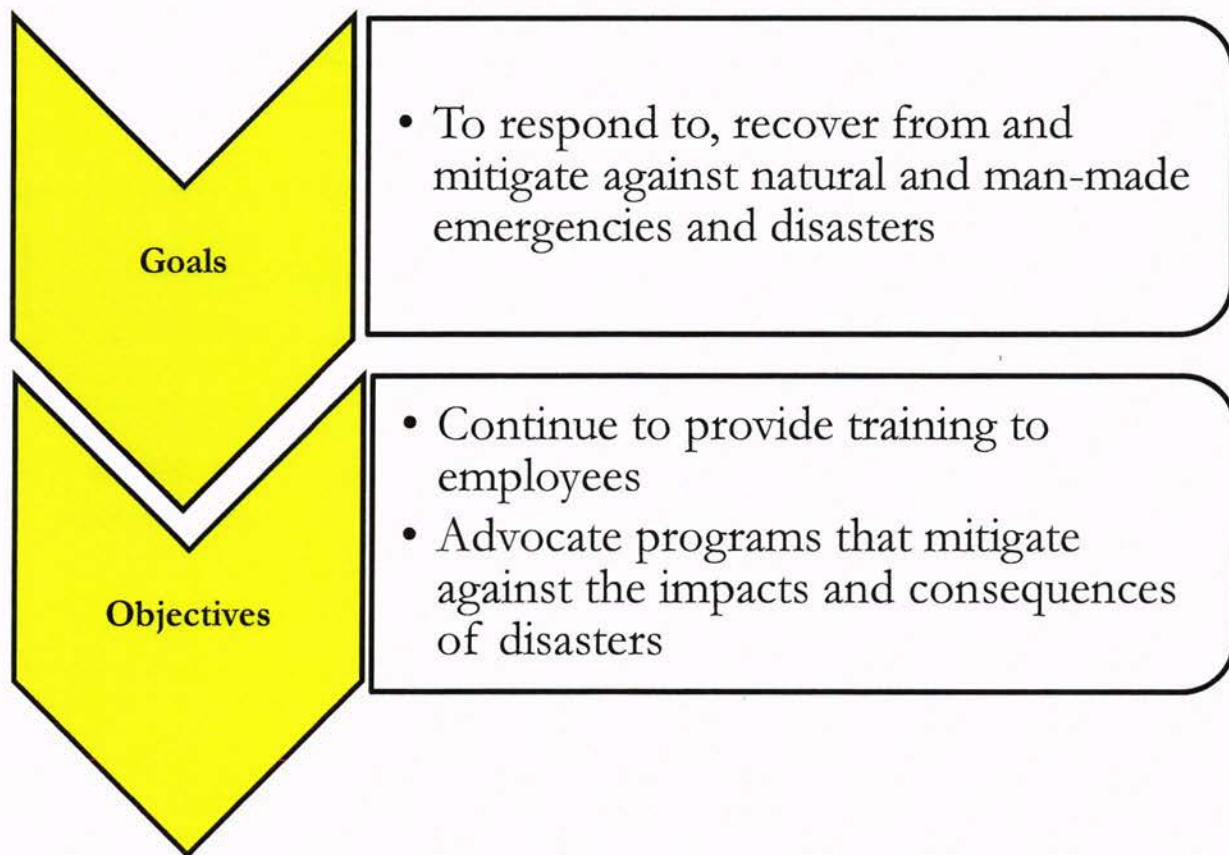


Office of Emergency Preparedness

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.

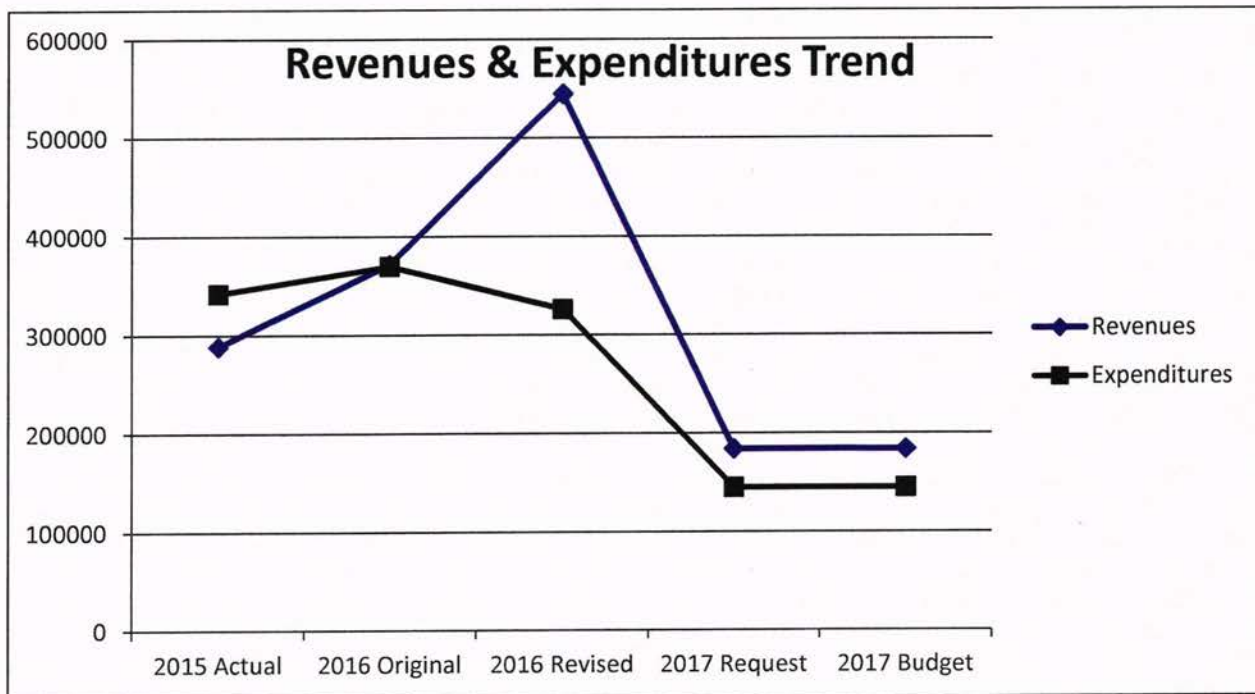
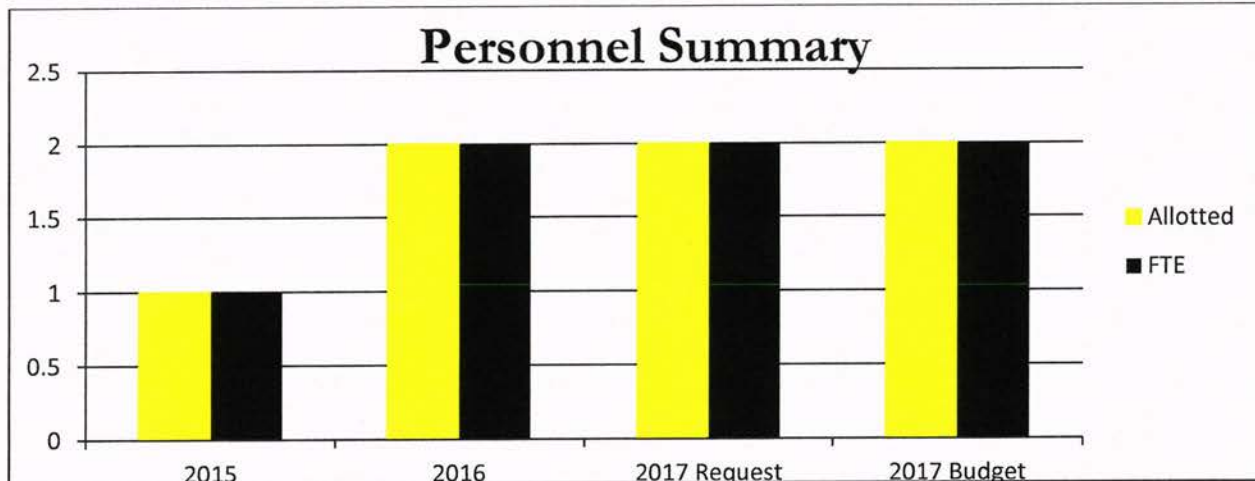
The staff communicates useful resources which aid the public in being aware of the risks our parish faces and knowing how to respond to an emergency situation, thereby greatly reducing the threat of injury.

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.





Office of Emergency Preparedness





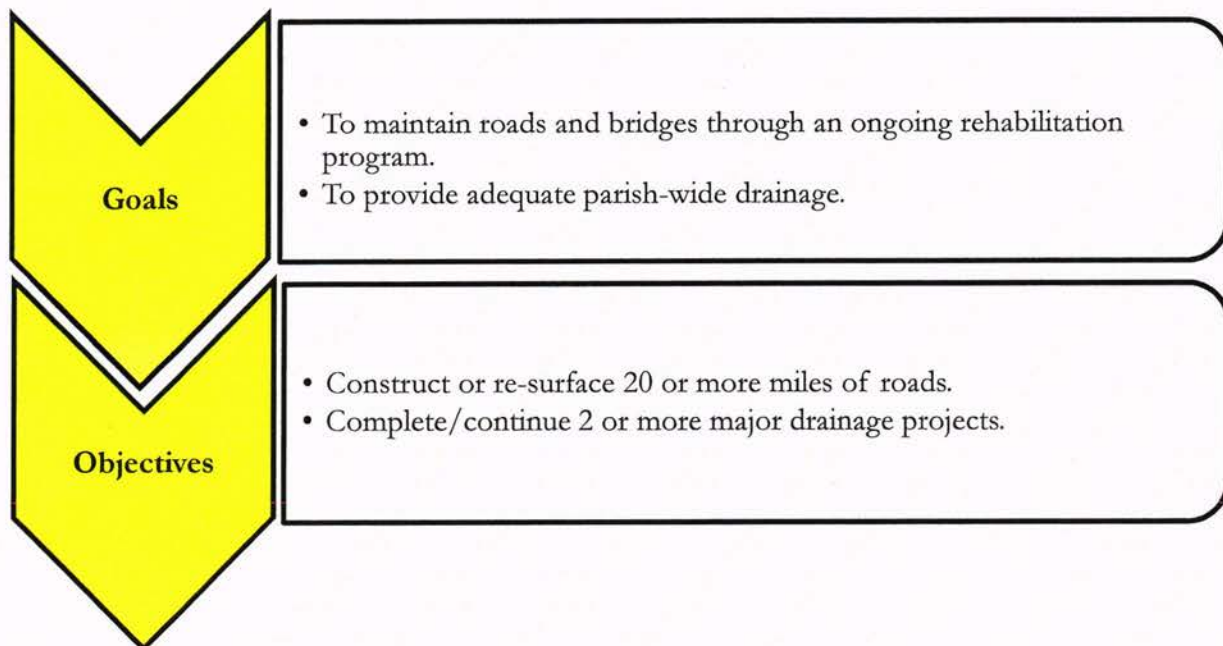
Department of Public Works

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 Director of this department is directed by the Parish President and provides updates on activities on a regular basis.

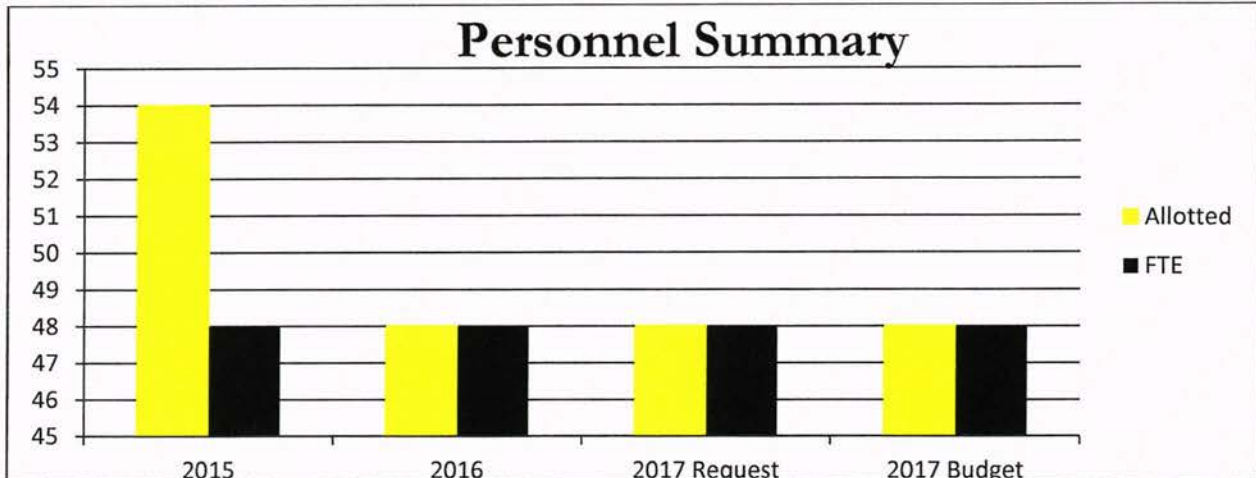
The Public Works Department is responsible for maintenance of Parish Government property, buildings, grounds and equipment; construction and maintenance performed by Parish Government on roads, sidewalks, bridges and drainage facilities; operation of a central facility for the repair and maintenance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





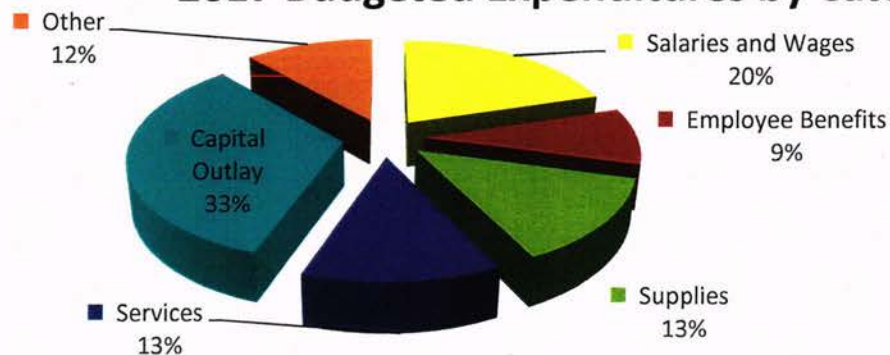
Department of Public Works

Personnel Summary



<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	1,537,870	1,676,874	1,664,041	1,526,512	1,526,512
Employee Benefits	714,332	756,527	736,890	672,707	672,707
Supplies	975,673	1,086,501	1,011,500	1,011,500	1,011,500
Services	706,432	428,977	1,046,550	946,550	946,550
Capital Outlay	405,932	300,000	2,300,000	2,500,000	2,500,000
Other	832,107	908,120	1,306,188	951,925	862,925
Total Expenditures	5,172,346	5,156,999	8,065,169	7,610,194	7,520,194

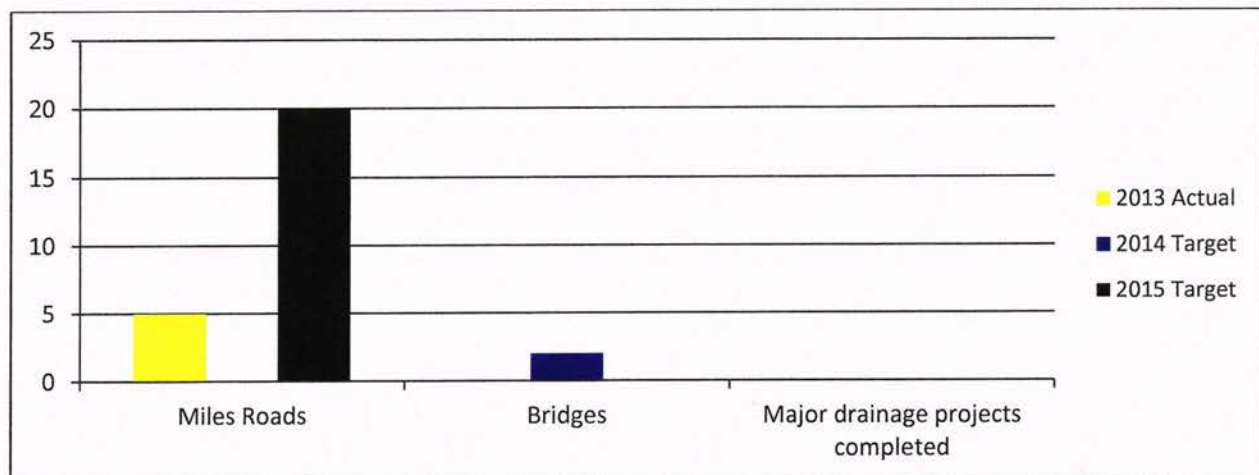
2017 Budgeted Expenditures by Category





Department of Public Works

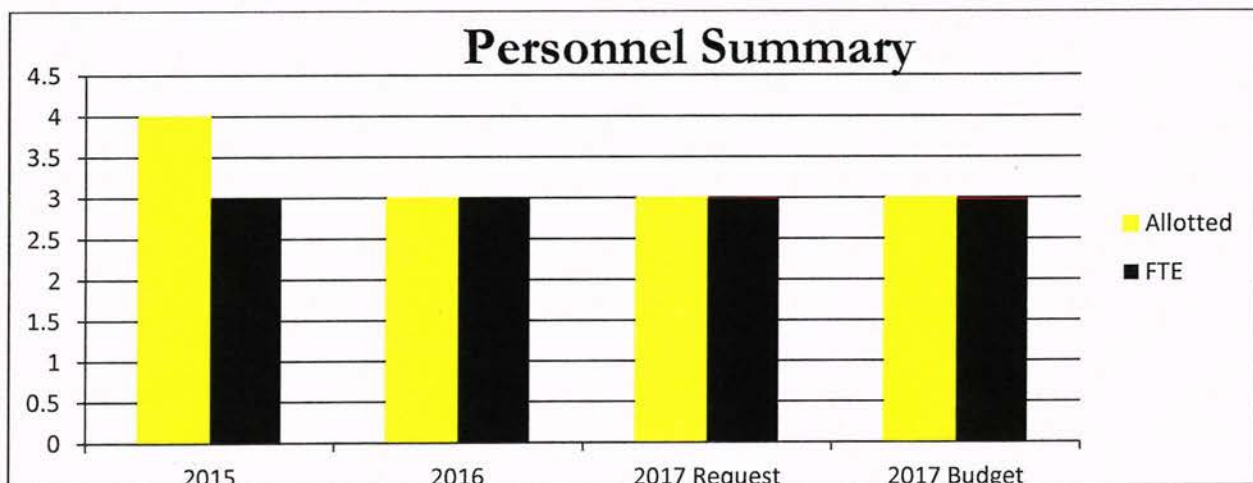
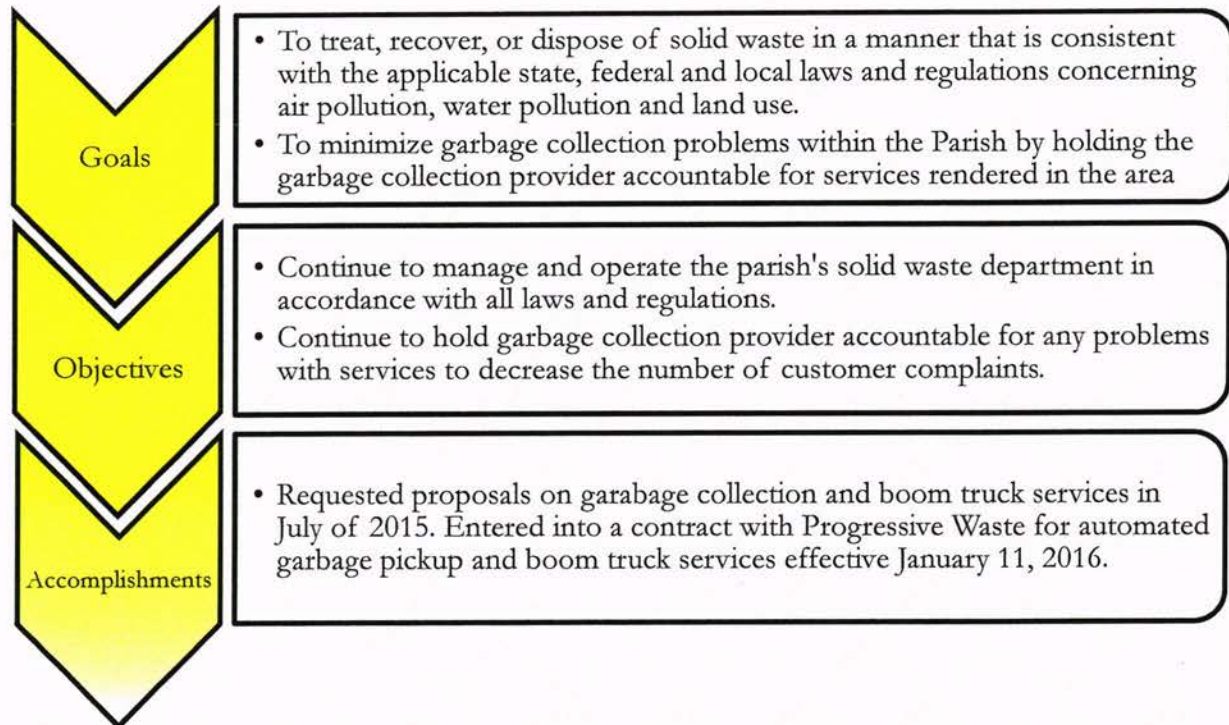
Performance Indicators	2015 Actual	2016 Target	2017 Target
<i>Parish Roads and Bridges</i>			
1. To maintain roads and bridges through an ongoing rehabilitation program.			
2. Miles <ul style="list-style-type: none"> • Constructed or Re-surfaced 	0	0	0
3. Bridges <ul style="list-style-type: none"> • Constructed 	0	0	0
<i>Parish Drainage</i>			
1. To provide adequate parish-wide drainage			
a) Major drainage projects completed	0	0	0





Solid Waste Department

The Solid Waste Department is responsible for the collection and disposal of garbage within the parish. They work closely with the parish's garbage collection service to insure that the needs of all residents are met. This department is funded by parish-wide sales tax revenue.

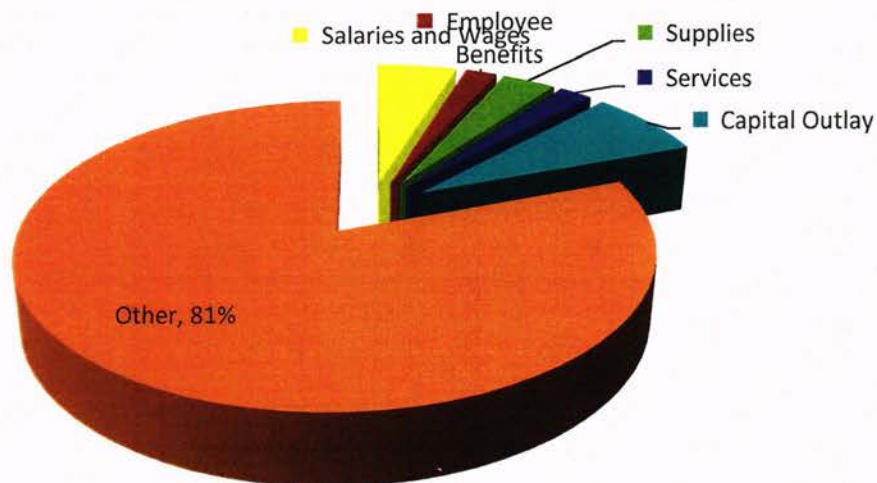




Solid Waste Department

<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	124,786	135,000	157,388	164,112	164,112
Employee Benefits	62,123	54,707	57,225	64,852	64,852
Supplies	89,330	151,707	117,000	92,800	112,800
Services	75,068	63,000	65,670	69,670	69,670
Capital Outlay	17,157	250,000	250,000	250,000	250,000
Other	2,837,327	2,370,194	2,830,025	2,809,025	2,752,025
Total Expenditures	3,205,791	3,024,608	3,477,308	3,450,459	3,413,459

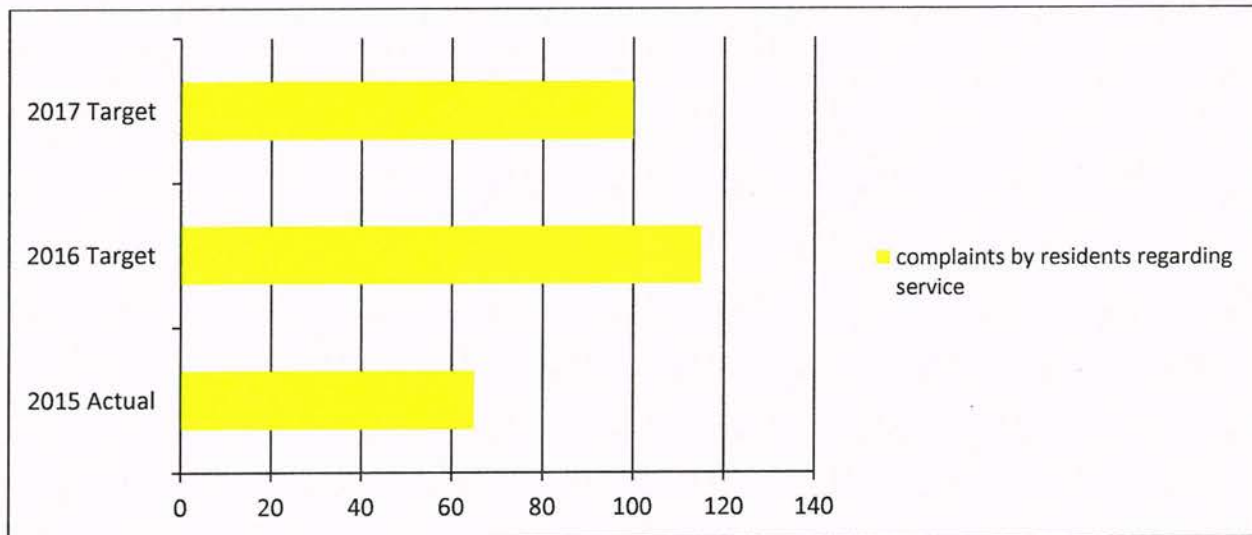
2017 Budgeted Expenditures by Category





Solid Waste Department

Performance Indicators	2015 Actual	2016 Target	2017 Target
<i>Solid Waste Department</i>			
1. To minimize garbage collection problems within the Parish by holding the garbage collection provider accountable for services rendered in the area. a) # of complaints by residents regarding service * New provider was hired during August 2006	65	115	100





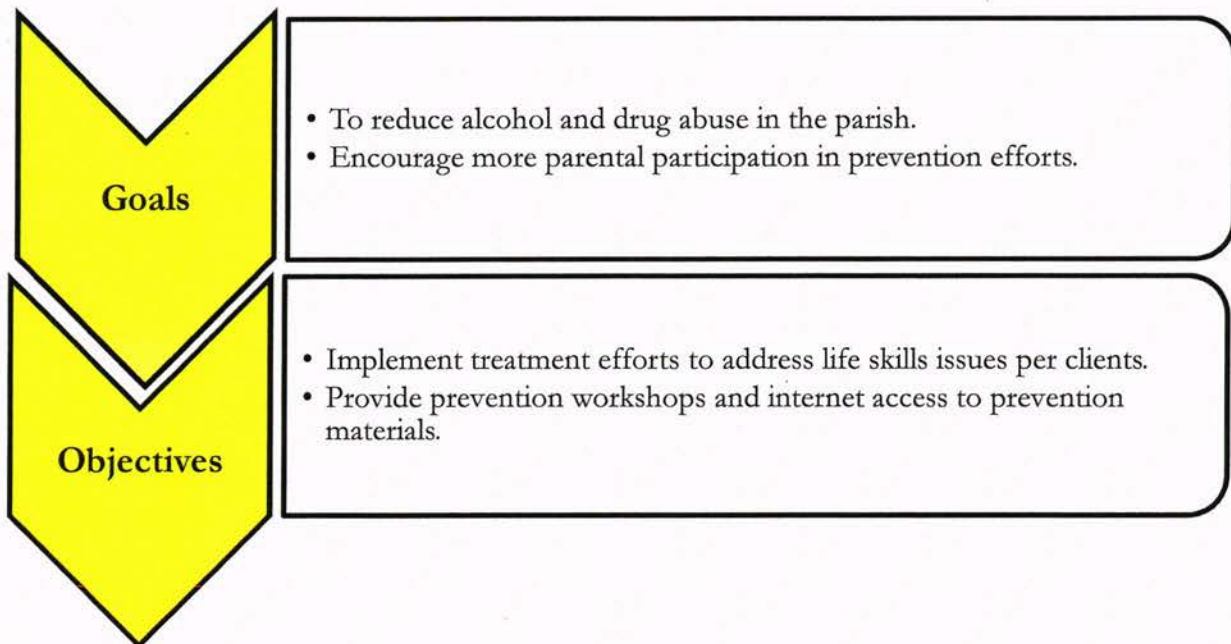
President's Council on Drug Abuse

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

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

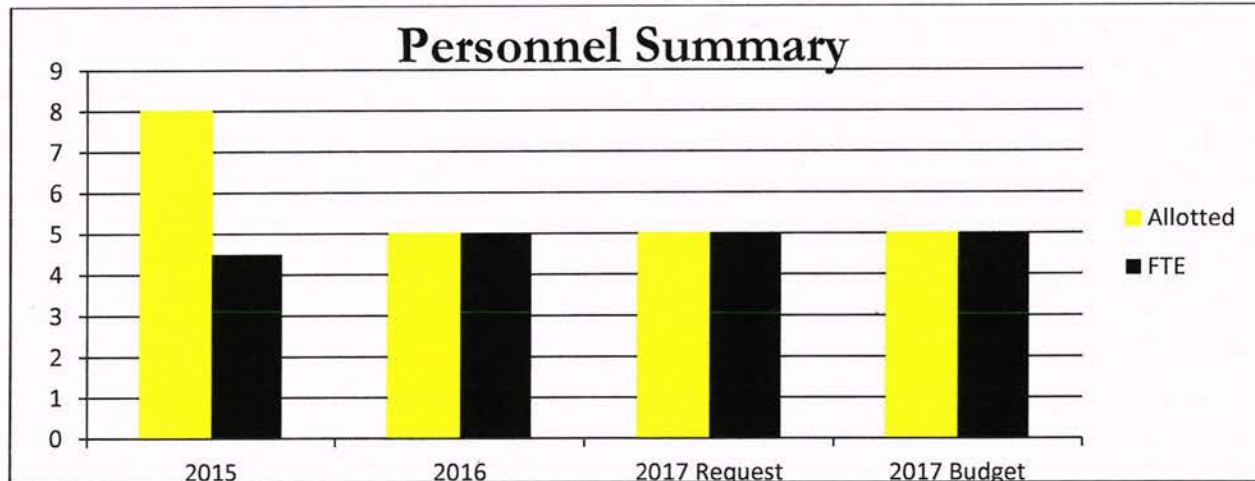
Funding & Fees

The Iberville Parish Substance Abuse Center is funded through grants from the Iberville Parish Council and the Capital Area Human Services District, the 18th Judicial District Court, Plaquemine City Court and client fees. Less than 30% of the total funding of IPSAC comes from the taxes of Iberville residents. It has been estimated that the successful substance abuse treatment of six people (thus keeping them out of the criminal justice system) will save Iberville taxpayers more money than the parish provides for the operation of IPSAC.





President's Council on Drug Abuse

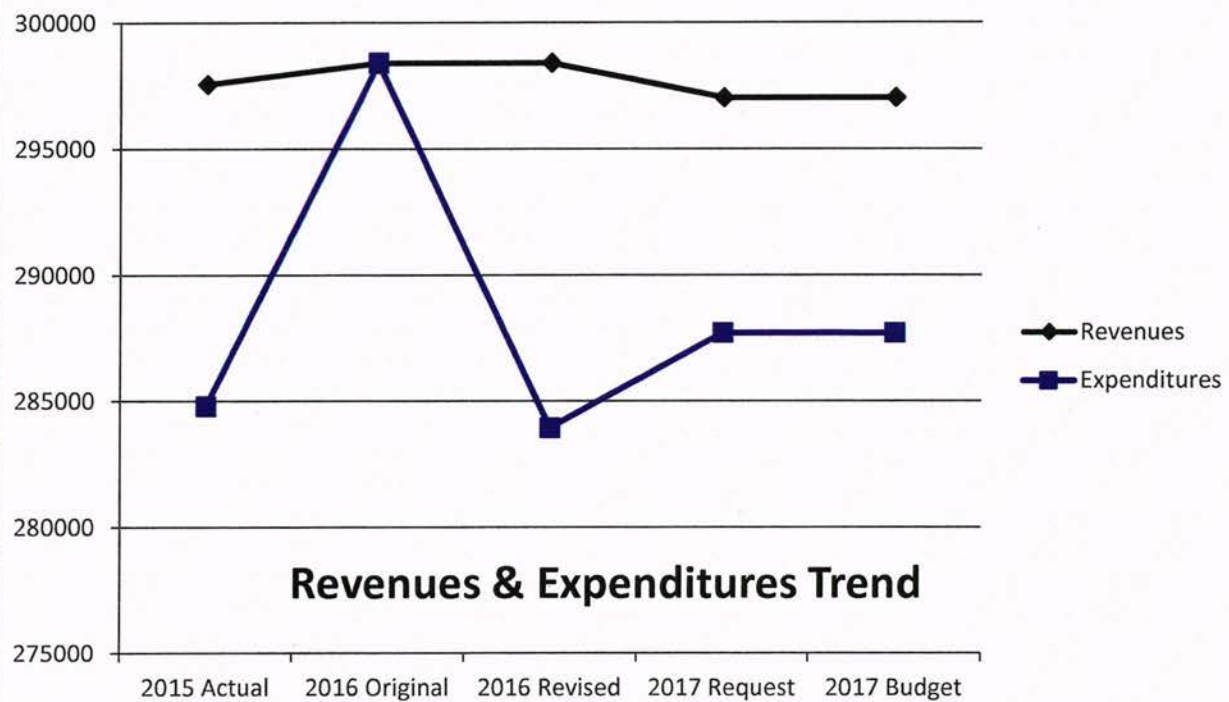
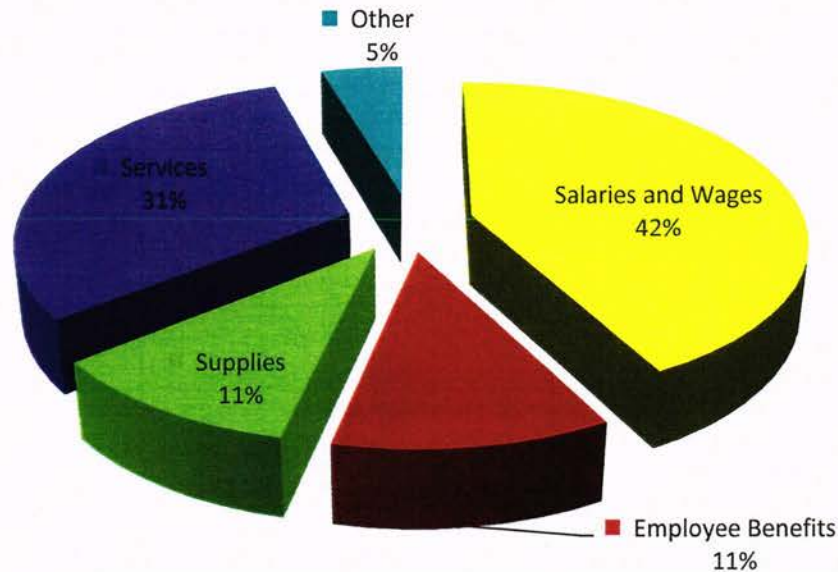


<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	119,301	122,168	108,790	121,708	121,708
Employee Benefits	25,791	27,182	26,101	32,052	32,052
Supplies	27,858	35,050	35,050	30,950	30,950
Services	96,704	96,300	96,300	89,700	89,700
Capital Outlay	-	-	-	-	-
Other	20,005	17,700	17,700	13,300	13,300
Total Expenditures	284,800	298,400	283,941	287,710	287,710



President's Council on Drug Abuse

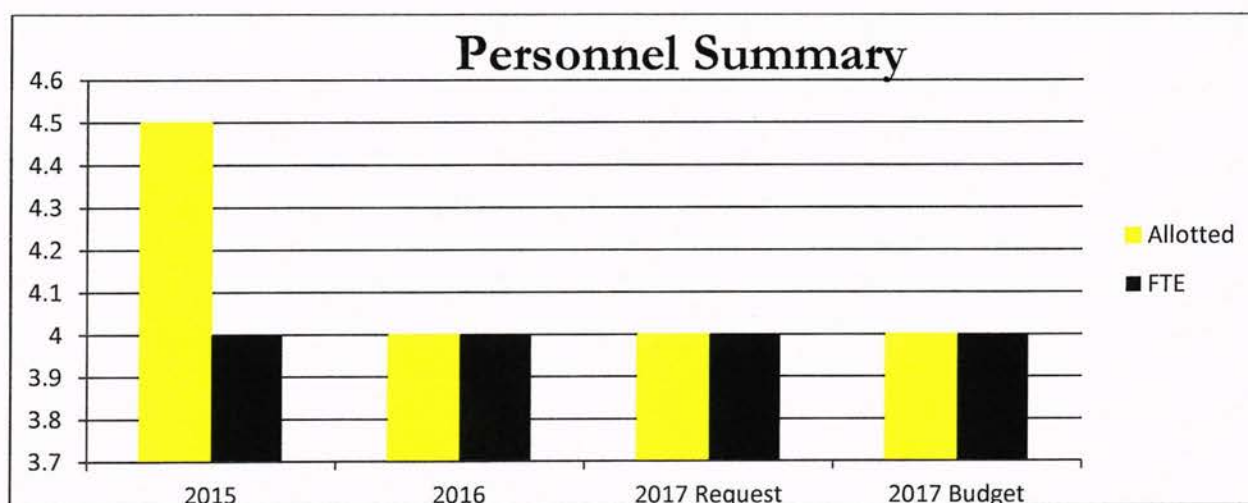
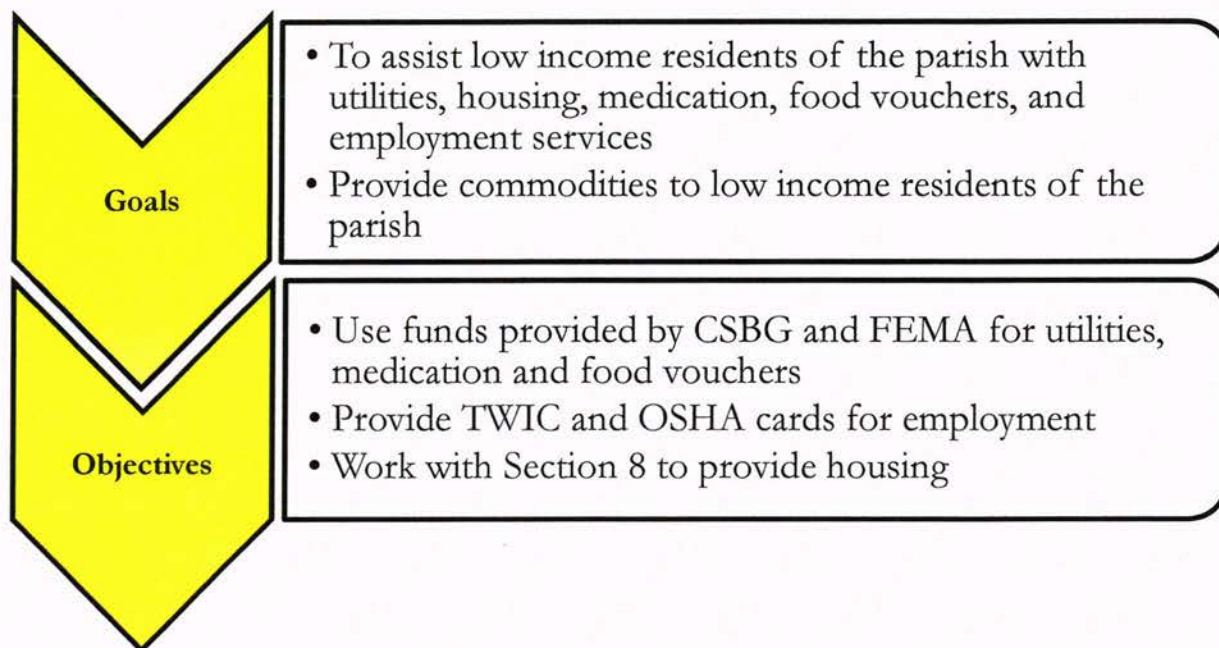
2017 Budgeted Expenditures by Category





Office of Community Services

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.

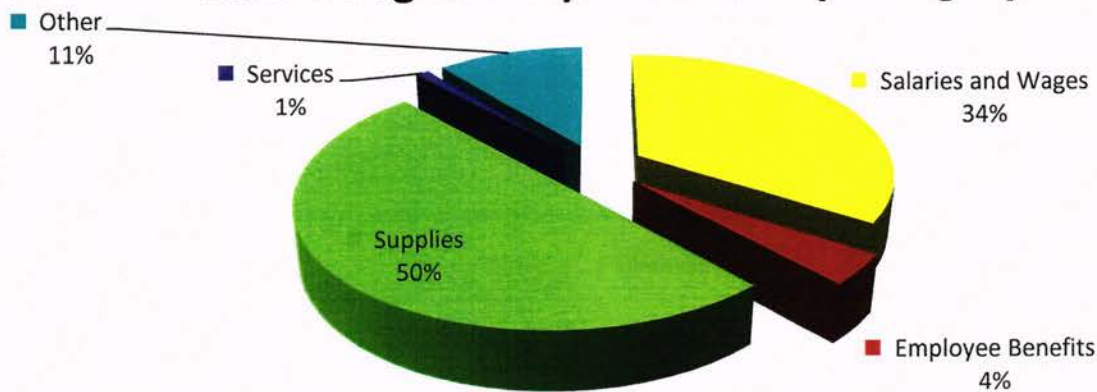




Office of Community Services

<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
CSBG Assistance	74,959	95,500	120,000	85,500	85,500
FEMA Assistance	6,475	14,501	11,486	10,000	10,000
Rent Assistance	121,925	140,000	125,000	125,000	125,000
Professional Services	2,000	2,500	2,500	2,500	2,500
Other	35,771	33,405	26,741	26,950	26,950
Total Expenditures	241,130	285,906	285,727	249,950	249,950

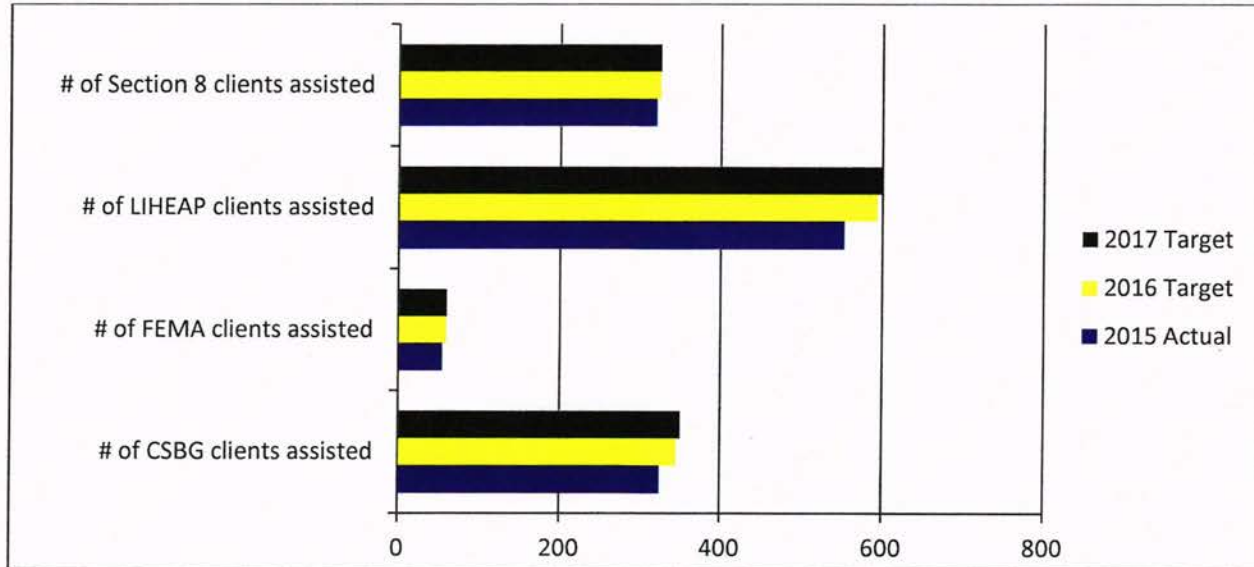
2017 Budgeted Expenditures by Category





Office of Community Services

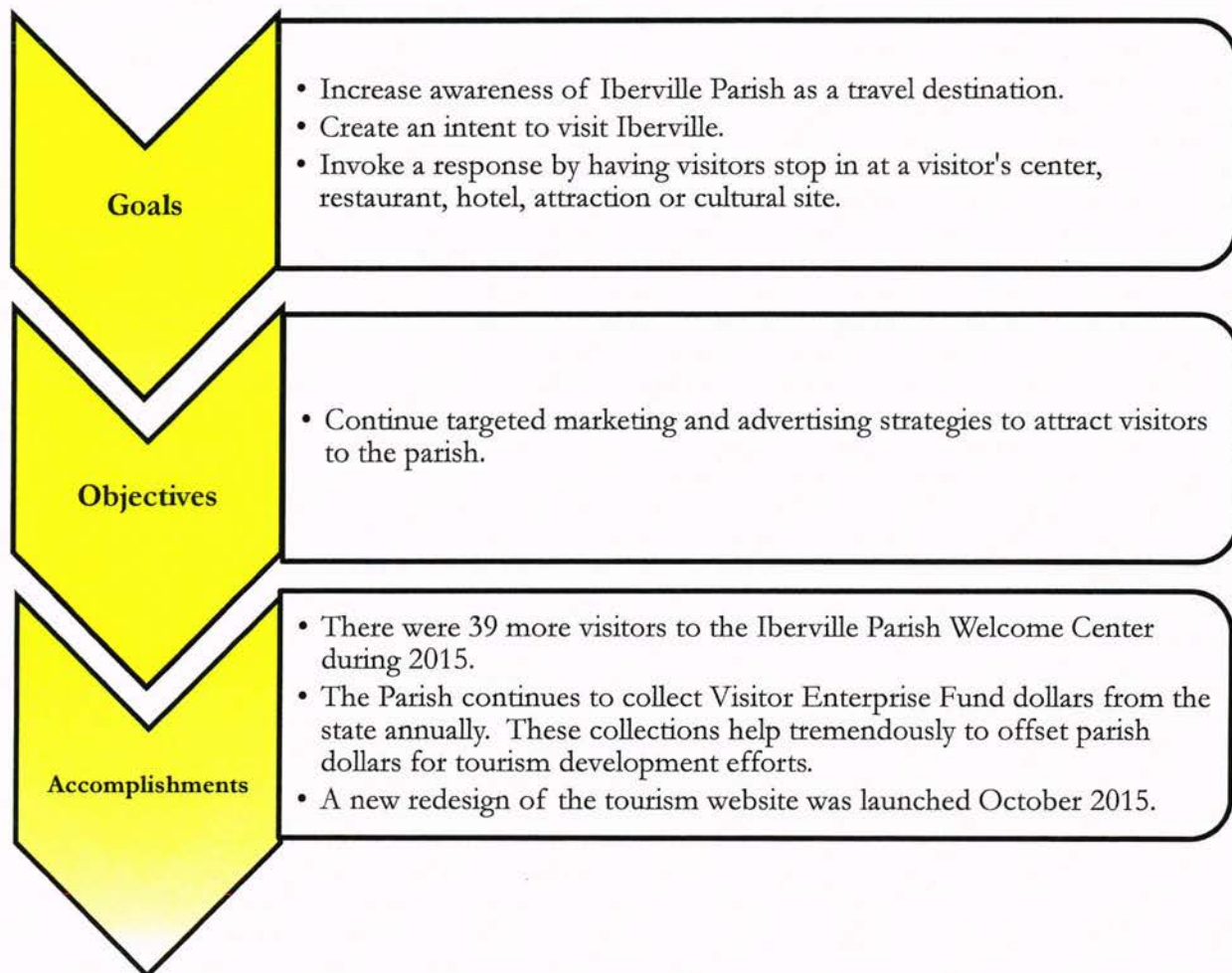
Performance Indicators	2015 Actual	2016 Target	2017 Target
1. To assist low income residents of the parish with utilities, housing, medication, food vouchers, and employment services.			
a) # of CSBG clients assisted	325	346	350
b) # of FEMA clients assisted	55	60	60
c) # of LIHEAP clients assisted	553	594	600
d) # of Section 8 clients assisted	320	325	325





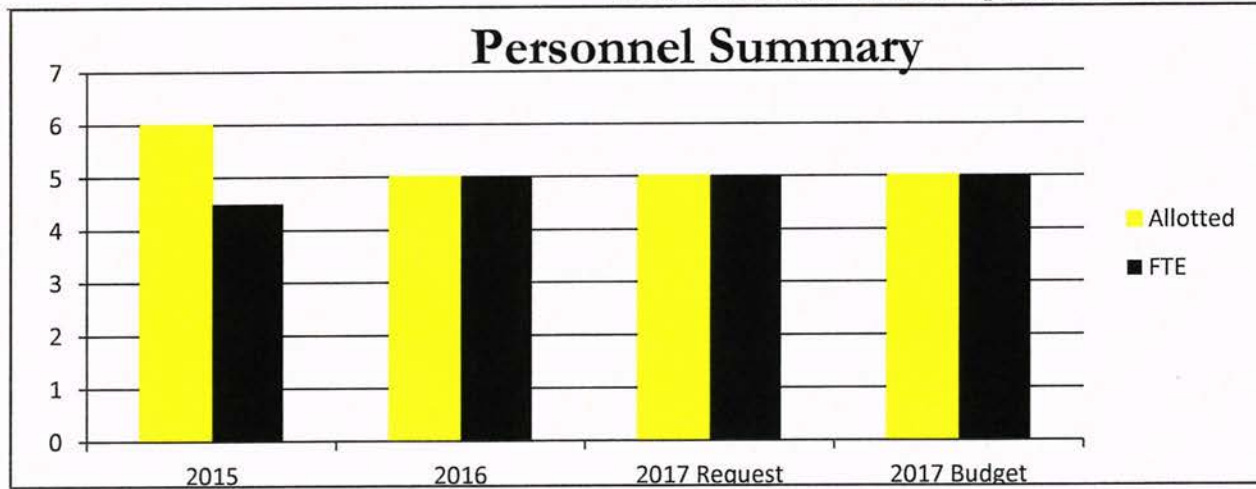
Office of Tourism

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





Overview of Fund Structure-Special Revenue Funds



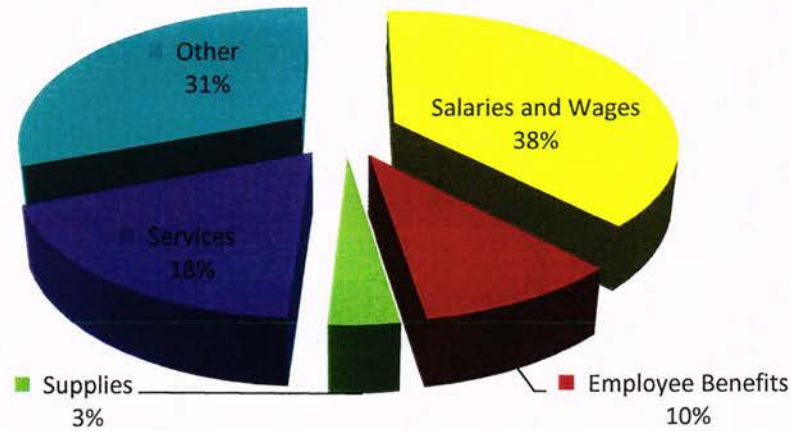
Office of Tourism

<i>Expenditures by Category</i>	<i>2015 Actual</i>	<i>2016 Original</i>	<i>2016 Revised</i>	<i>2017 Request</i>	<i>2017 Budget</i>
Salaries and Wages	151,880	168,140	151,184	184,301	184,301
Employee Benefits	40,229	49,129	45,456	46,948	46,948
Supplies	12,053	16,300	16,300	16,300	16,300
Services	83,028	88,850	88,850	88,850	88,850
Capital Outlay	-	-	-	-	-
Other	132,183	125,350	149,681	149,931	149,931
Total Expenditures	419,373	447,769	451,471	486,330	486,330



Overview of Fund Structure-Special Revenue Funds

2017 Budgeted Expenditures by Category

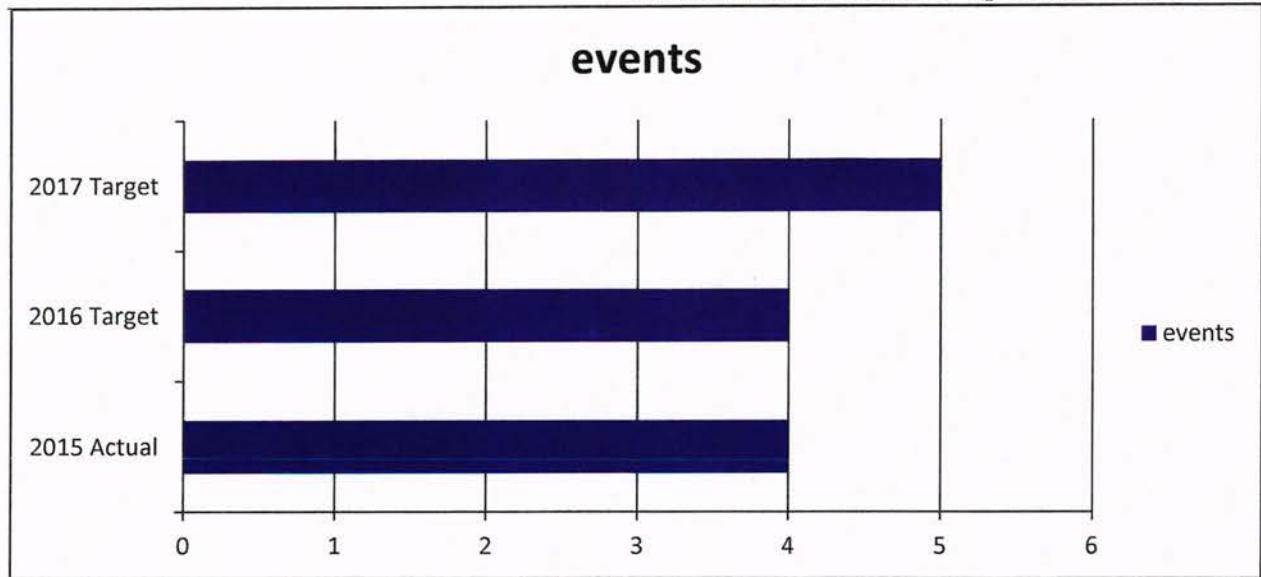


Office of Tourism

Performance Indicators	2015 Actual	2016 Target	2017 Target
1. To increase awareness of Iberville Parish as a travel destination.			
a) # of events sponsored by the tourist commission	4	4	5



Overview of Fund Structure-Special Revenue Funds



Iberville Parish Council
 Plaquemine, Louisiana
Bayou Pigeon Volunteer Fire Department - 103
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Fire Protection - 5200					
General Sales and Use	\$ 159,149	\$ 165,000	\$ 165,000	\$ 169,950	\$ 169,950
Insurance Tax	4,488	4,488	4,035	4,623	4,623
Interest Earnings	785	775	775	798	798
Total Revenues	<u>164,422</u>	<u>170,263</u>	<u>169,810</u>	<u>175,371</u>	<u>175,371</u>
Expenditures					
Public Safety					
Fire Administration - 5205					
Utilities Electrical Light and Power	826				
Utilities Water	81				
Maint Svcs (Contractual) Pest Control					
Professional Services	100				
Professional Svcs Accounting, Auditing, Bookkeepi	200	200	500	206	500
Insurance and Surety Bonds	4,000	4,120	4,590	4,244	4,700
Insurance Auto Coverage	10,000	10,300	7,965	10,609	8,500
Insurance Employee Liability Insurance	5,000	5,150	5,253	5,305	5,400
Office Supplies	205				
Professional Services White Castle Fire Department	156,117	142,170	147,587	146,435	152,356
Fire Fighting - 5210					
Op Supplies Food and Clothing	13,050				
Op Supplies Vehicle and Equipment	4,223			1,442	
Op Supplies - Fuel					
Fire Training - 5220					
Travel Convention, Seminar Registration					
Fire Communications - 5225					
Communications	3,000				
Telephone	748		15		15
Radio and Television Services					
Monitoring Services	847	1,400	1,400	1,442	1,400
Fire Repair Services - 5230					
Maintenance Grounds	2,641	1,860	2,500	1,916	2,500
Maintenance Buildings	19,628				
Maintenance Autos, Trucks, Machinery and Equipment	9,965				
Op Supplies Maintenance of Buildings and Grounds					
Medical Services - 5235					
Op Supplies Medical, Drugs					
Capital Outlay - Public Safety					
Fire Fighting - 5210					
Acquisition of Equipment	11,370				
Construction in progress		500,000		515,000	500,000
Fire Communications - 5225					

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Pigeon Volunteer Fire Department - 103
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Acquisition of Equipment					
Fire Repair Services - 5230					
Acquisition of Equipment	7,851	-	-	-	-
Total Expenditures	<u>249,852</u>	<u>665,200</u>	<u>169,810</u>	<u>686,599</u>	<u>675,371</u>
Total Revenues VS Expenditures	(85,430)	(494,937)	-	(511,228)	(500,000)
Beginning Fund Balance	<u>734,030</u>	<u>672,990</u>	<u>648,600</u>	<u>648,600</u>	<u>648,600</u>
Ending Fund Balance	<u>\$ 648,600</u>	<u>\$ 178,053</u>	<u>\$ 648,600</u>	<u>\$ 137,372</u>	<u>\$ 148,600</u>

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel Volunteer Fire Department - 105
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Fire Protection - 5200					
General Sales and Use	\$ 159,149	\$ 165,000	\$ 165,000	\$ 169,950	\$ 169,950
Insurance Tax	6,687	6,700	5,962	6,000	6,000
Interest Earnings	742	750	750	750	750
Gifts and Donations	500	-	-	-	-
Total Revenues	167,078	172,450	171,712	176,700	176,700
Expenditures					
Public Safety					
Fire Administration - 5205					
Publication-of Legal-Notices	10	100	100	100	100
Utilities Electrical Light and Power	4,147	4,000	4,500	4,500	4,500
Utilities Water	283	300	300	300	300
Postage and Box Rent	106	120	120	120	120
Telephone	2,859	3,500	3,500	3,500	3,500
Maint Srvcs (Contractual) Pest Control	600	650	650	650	650
Professional Srvcs Accounting, Auditing, Bookkeepi	200	200	500	200	500
Insurance and Surety Bonds	1,500	1,500	3,060	1,500	3,060
Insurance Auto Coverage	9,000	9,000	18,315	9,000	19,000
Insurance Employee Liability Insurance	4,500	4,500	4,590	4,500	4,650
Office Supplies	544	600	600	600	600
Road Materials - Gravel, Sand, Dirt, Shell, Asphalt					
Fire Fighting - 5210					
Op Supplies Food and Clothing	163	1,000	1,000	1,000	1,000
Op Supplies Vehicle and Equipment	1,610	5,000	5,000	5,000	5,000
Op Supplies - Fuel	1,049	4,000	4,000	4,000	4,000
Fire Training - 5220					
Op Supplies Operating Supplies	216	500	500	500	500
Op Supplies Food and Clothing	375	500	500	500	500
Travel Convention, Seminar Registration		750	750	750	750
Fire Communications - 5225					
Communications	3,000	6,000	6,000	6,000	6,000
Radio and Television Services	9,565	1,000	1,000	1,000	1,000
Monitoring Services	1,411	2,260	2,260	3,500	3,500
Fire Repair Services - 5230					
Maintenance Grounds	2,940	3,000	3,000	3,000	3,000
Maintenance Buildings	2,185	2,500	2,500	2,500	2,500
Maintenance Autos and Trucks	6,833	5,000	5,000	5,000	5,000
Maintenance Autos, Trucks, Machinery and Equipment	1,920	2,000	2,000	2,000	2,000
Professional Services	1,200	2,000	2,000	2,000	2,000
Op Supplies - Janitorial		1,000	1,000	1,000	1,000
Medical Services - 5235					
Op Supplies Medical, Drugs	246	500	500	500	500

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel Volunteer Fire Department - 105
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Op Supplies Food and Clothing		800	800	800	800
Capital Outlay - Public Safety					
Fire Fighting - 5210					
Acquisition of Equipment		13,500	13,500	13,500	13,500
Fire Communications - 5225					
Acquisition of Equipment		12,000	12,000	12,000	12,000
Fire Repair Services - 5230					
Acquisition of Equipment	13,200	9,250	10,000	9,250	9,250
Total Expenditures	<u>69,662</u>	<u>97,030</u>	<u>109,545</u>	<u>98,770</u>	<u>110,780</u>
Total Revenues VS Expenditures	97,416	75,420	62,167	77,930	65,920
Beginning Fund Balance	<u>592,870</u>	<u>644,290</u>	<u>690,286</u>	<u>752,453</u>	<u>752,453</u>
Ending Fund Balance	<u>\$ 690,286</u>	<u>\$ 719,710</u>	<u>\$ 752,453</u>	<u>\$ 830,383</u>	<u>\$ 818,373</u>

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Goula Fire Department - 107
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Fire Protection - 5200					
General Sales and Use	\$ 159,149	\$ 165,000	\$ 165,000	\$ 169,950	\$ 169,950
Insurance Tax	5,328	5,330	4,769	5,490	5,800
Interest Earnings	26	106	106	109	109
Total Revenues	<u>164,503</u>	<u>170,436</u>	<u>169,875</u>	<u>175,549</u>	<u>175,859</u>
Expenditures					
Public Safety					
Fire Administration - 5205					
Maintenance Buildings					
Professional Services					
Professional Svcs Accounting, Auditing,	200	206	500	212	500
Insurance and Surety Bonds	1,300	1,380	1,530	1,421	1,650
Insurance Auto Coverage	5,500	5,835	12,375	6,010	13,500
Insurance Employee Liability Insurance	4,500	4,775	4,871	4,918	4,950
Grants to Bayou Goula Volunteer Fire	155,625	150,815	127,049	155,340	146,709
Fire Fighting - 5210					
Op Supplies Vehicle and Equipment	6,050	6,050	6,050	6,232	6,050
Material Miscellaneous	395				
Fire Communications - 5225					
Monitoring Services	847	1,375	2,500	1,416	2,500
Capital Outlay - Public Safety					
Fire Repair Services - 5230					
Acquisition of Equipment	-	-	15,000	-	-
Total Expenditures	<u>174,417</u>	<u>170,436</u>	<u>169,875</u>	<u>175,549</u>	<u>175,859</u>
Total Revenues VS Expenditures	(9,914)	-	-	-	-
Beginning Fund Balance	<u>39,754</u>	<u>39,754</u>	<u>29,840</u>	<u>29,840</u>	<u>29,840</u>
Ending Fund Balance	<u>\$ 29,840</u>	<u>\$ 39,754</u>	<u>\$ 29,840</u>	<u>\$ 29,840</u>	<u>\$ 29,840</u>

Iberville Parish Council
Plaquemine, Louisiana
Office of Emergency Preparedness - 108
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Hazard Mitigation - 4606					
Federal Grants	\$ 162,216	\$ -	\$ 162,860	\$ -	\$ -
Office of Emergency Preparedness - 5505					
Federal Grants	38,630	50,000			
State Grants	851				
General Government - Local Gov. Grant	82,552	85,029	85,029	87,580	87,580
OEP - Mapping					
Sale of Maps and Publications	75				
Miscellaneous Revenues					
Gifts and Donations	4,000	1,500	1,500	1,500	1,500
Refunds of Expenditures		140,000			
Transfers in from General Fund	-	95,000	295,000	95,000	95,000
Total Revenues	288,324	371,529	544,389	184,080	184,080
Proceeds from Sale of Assets					
Total Revenues					
0					
Expenditures					
Public Safety					
Hazard Mitigation - 4606					
Publication-of Legal-Notices	3,899				
Professional Services	26,766				
Office of Emergency Preparedness - 5505					
Regular Salaries and Wages Regular	72,193	70,739	82,895	81,888	81,888
Regular Salaries and Wages Overtime			4,706		
Emp Benefits FICA or Supplemental Retirement	1,121	1,026	1,348	1,187	1,187
Deferred Compensation	6,799	6,654	7,590	90	90
Emp Benefits Retirement Contributions	9,787	10,257	10,899	10,236	10,236
Emp Benefits - health Insurance		7,369		7,369	7,369
Employee Benefits - Life & Disability			90	90	90
Emp Benefits Worker's Comp	408	496	534	573	573
Unemployment Insurance	183	155	205	155	155
Publication-of Legal-Notices	547	750	750	750	750
Subscriptions to Newspapers and Periodicals	51	51	51	51	51
Membership Dues	90	250	250	250	250
Postage and Box Rent	152	300	300	300	300
Telephone	17,442	14,500	17,500	17,500	17,500
Radio and Television Services		5,000	5,000		
Professional Services	9,455	177,766			
Professional Svcs Accounting, Auditing,					
Miscellaneous Contractual Service	1,113	3,000	3,000	3,000	3,000
Insurance and Surety Bonds	750	750	3,570	3,750	3,750
Office Supplies	3,259	6,500	6,500	6,500	6,500
Op Supplies - Janitorial	416	400	400	400	400
Op Supplies Food and Clothing	586	2,000	2,000	2,000	2,000
Op Supplies Vehicle and Equipment					

Iberville Parish Council
 Plaquemine, Louisiana
Office of Emergency Preparedness - 108
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Op Supplies Miscellaneous					
Travel Transportation, Mileage	816	1,000	1,000	1,000	1,000
Travel Convention, Seminar Registration		500	500	500	500
Communications	1,543	1,500	2,500	2,500	2,500
Grants					
OEP - Mapping - 5506					
Regular Salaries and Wages Regular	9,165	39,516	520		
Regular Salaries and Wages Overtime	2,096				
Emp Benefits FICA or Supplemental Retirement	159	573	7		
Deferred Compensation	5				
Emp Benefits Retirement Contributions	1,586	5,730	68		
Emp Benefits - health Insurance	1,842	7,369	749		
Employee Benefits - Life & Disability			9		
Emp Benefits Worker's Comp	67	277	3		
Unemployment Insurance	63	155	10		
Office Supplies	3,118				
Capital Outlay - Public Safety					
Hazard Mitigation - 4606					
Construction in Progress - Buildings	162,216		162,860		
Office of Emergency Preparedness - 5505					
Acquisition of Equipment		5,000	10,000	5,000	5,000
OEP - Mapping - 5506					
Acquisition of Equipment	4,338	-	-	-	-
Total Expenditures	<u>342,031</u>	<u>369,583</u>	<u>325,814</u>	<u>145,089</u>	<u>145,089</u>
Total Revenues VS Expenditures	(53,707)	1,946	218,575	38,991	38,991
Beginning Fund Balance	<u>124,189</u>	<u>62,663</u>	<u>70,482</u>	<u>289,057</u>	<u>289,057</u>
Ending Fund Balance	<u>\$ 70,482</u>	<u>\$ 64,609</u>	<u>\$ 289,057</u>	<u>\$ 328,048</u>	<u>\$ 328,048</u>

Iberville Parish Council

Plaquemine, Louisiana

Drainage - 111

2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Drainage and Flood Control - 5800					
Ad Valorem Taxes	\$ 2,939,685	\$ 3,100,000	\$ 2,850,000	\$ 2,900,000	\$ 2,900,000
Refund of Expendituress	65,530		11,000		
State Shared Revenue	54,103	55,000	55,000	55,000	55,000
Interest Earnings	2,555	1,200	3,000	3,000	3,000
Total Revenues	3,061,873	3,156,200	2,919,000	2,958,000	2,958,000
Expenditures					
Expenditures					
Public Works					
Administration - 5805					
Regular Salaries and Wages Regular	126,061	136,874	146,830	159,390	159,390
Regular Salaries and Wages Overtime			11,322		
Emp Benefits FICA or Supplemental Retirement	3,405	1,900	3,070	2,100	2,100
Deferred Compensation	8,756	8,549	9,532	9,610	9,610
Emp Benefits Retirement Contributions	15,532	17,208	18,186	17,649	17,649
Emp Benefits - health Insurance	10,747	11,054	11,054	11,054	11,054
Employee Benefits - Life & Disability			135	135	135
Emp Benefits Worker's Comp	11,454	5,961	12,511	6,851	6,851
Unemployment Insurance	352	310	446	310	310
Storm Drainage - 5810					
Regular Salaries and Wages Regular	610,222	765,000	715,000	730,496	730,496
Regular Salaries and Wages Overtime	46,042		56,432		
Emp Benefits FICA or Supplemental Retirement	9,984	8,007	10,731	7,547	7,547
Deferred Compensation	19,247	26,000	22,732	26,941	26,941
Emp Benefits Retirement Contributions	93,236	105,000	105,000	91,312	91,312
Emp Benefits - health Insurance	110,849	140,019	130,500	143,704	143,704
Employee Benefits - Life & Disability			1,672	1,755	1,755
Emp Benefits Worker's Comp	84,468	78,000	85,682	77,035	77,035
Unemployment Insurance	3,143	2,941	5,111	3,018	3,018
Publication-of Legal-Notices	514	750	750	750	750
Membership Dues		100	100	100	100
Utilities	857	1,000	1,000	1,000	1,000
Telephone	588	750	750	750	750
Radio and Television Services	2,276	1,000	1,000	1,000	1,000
Monitoring Services	6,197	13,200	13,200	13,200	13,200
Rentals Equipment	4,734	7,500	7,500	7,500	7,500
Professional Services	38,922	100,000	200,000	100,000	100,000
Miscellaneous Contractual Service	193,034	300,000	300,000	300,000	300,000
Insurance Auto Coverage	42,500	42,500	60,420	62,500	62,500
Insurance Employee Liability Insurance	32,000	32,000	32,640	33,500	33,500
Insurance Premiums	23,408	21,049	43,456	44,500	44,500
Op Supplies Farm	18,751	55,000	55,000	55,000	55,000
Op Supplies Food and Clothing	475	1,000	1,000	1,000	1,000

Iberville Parish Council

Plaquemine, Louisiana

Drainage - 111

2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Op Supplies Vehicle and Equipment	245,451	294,000	294,000	294,000	294,000
Op Supplies - Fuel	116,295	100,000	100,000	100,000	100,000
Materials Cement and Pipes/Fittings	188,949	135,000	135,000	135,000	135,000
Materials Lumber, Wood Products	8,209	10,000	10,000	10,000	10,000
Materials Miscellaneous	1,916	4,000	4,000	4,000	4,000
Small Tools and Equipment	6,850	7,500	7,500	7,500	7,500
Travel Transportation, Mileage		200	200	200	200
Travel Convention, Seminar Registration	163	800	800	800	800
CDL License and Physicals		500	500	500	500
Accounts Written Off					
Marinas - 7100					
Rentals Miscellaneous	100	100	100	100	100
Capital Outlay - Public Works					
Storm Drainage - 5810					
Acquisition of Equipment	255,977	50,000	550,000	750,000	750,000
Total Expenditures	<u>2,341,664</u>	<u>2,484,772</u>	<u>3,164,862</u>	<u>3,211,807</u>	<u>3,211,807</u>
Total Revenues VS Expenditures	720,209	671,428	(245,862)	(253,807)	(253,807)
Beginning Fund Balance	<u>3,209,288</u>	<u>3,720,560</u>	<u>3,929,497</u>	<u>3,683,635</u>	<u>3,683,635</u>
Ending Fund Balance	<u>\$ 3,929,497</u>	<u>\$ 4,391,988</u>	<u>\$ 3,683,635</u>	<u>\$ 3,429,828</u>	<u>\$ 3,429,828</u>

Iberville Parish Council
 Plaquemine, Louisiana
Coroner's Office - 114
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Parish Coroner - 5120					
General Sales and Use	\$ 247,425	\$ 247,425	\$ 247,425	\$ 366,590	\$ 247,425
Fees For Services - Grosse Tete	450	800	800	1,000	1,000
Fees For Services - Maringouin	650	1,800	1,800	3,000	3,000
Fees For Services - Plaquemine	8,023	18,000	18,000	18,000	18,000
Fees For Services - Rosedale	800	1,000	1,000	1,000	1,000
Fees For Services - St. Gabriel	9,390	10,200	10,200	10,200	10,200
Fees For Services - White Castle	1,220	2,500	2,500	2,500	2,500
Fees For Services - Iberville	35,000	35,000	86,000	35,000	86,000
Fees For Services - Other Customers	44,083	37,200	37,200	37,200	37,200
Court Costs, Fees, Charges	381	253	253	253	253
Interest Earnings	21	150	150	150	150
Total Revenues	347,443	354,328	405,328	474,893	406,728
Expenditures					
Total Revenues					
0					
Expenditures					
Public Safety					
Parish Coroner - 5120					
Publication of Legal Notices				30	30
Subscriptions to Newspapers and Periodicals	51	55	55	60	60
Membership Dues	450	450	450	450	450
Utilities	1,440	2,000	2,000	2,000	2,000
Utilities Water	94				
Postage and Box Rent	215	250	250	250	250
Telephone	4,168	4,600	4,600	4,000	4,000
Rentals Buildings	7,500	7,500	7,500	7,500	7,500
Maintenance Autos and Trucks		600	600	600	600
Maint Svcs (Contractual) Janitorial		100	100	100	100
Professional Services	75,010	62,500	76,500	76,500	76,500
Mental Health	23,000	20,500	25,000	26,500	26,500
Professional Svcs Accounting, Auditing,	2,000	2,000	2,000	2,000	2,000
Insurance Auto Coverage	400	400	400	400	400
Insurance Employee Liability Insurance	25,357	25,000	25,000	25,000	25,000
Workers Compensation Premiums	942	1,300	1,300	1,300	1,300
Insurance Premiums	1,932	4,000	4,000	4,000	4,000
Office Supplies	2,215	3,000	3,000	3,000	3,000
Op Supplies Medical, Drugs	557	2,000	2,000	2,000	2,000
Op Supplies - Janitorial	234	100	100	100	100
Op Supplies Food and Clothing	185	1,000	1,000	1,000	1,000

Iberville Parish Council
 Plaquemine, Louisiana
Coroner's Office - 114
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Op Supplies Vehicle and Equipment		600	600	600	600
Op Supplies - Fuel	102	800	800	500	500
Materials Miscellaneous		300	300	300	300
Travel Transportation, Mileage	79	150	150		
Travel Convention, Seminar Registration	136	400	400	400	400
Statutory Payments to the Coroner	199,000	200,000	200,000	208,000	208,000
Capital Outlay - Public Safety					
Parish Coroner - 5120					
Acquisition of Equipment	2,539	-	-	-	-
Total Expenditures	<u>347,606</u>	<u>339,605</u>	<u>358,105</u>	<u>366,590</u>	<u>366,590</u>
Total Revenues VS Expenditures	(163)	14,723	47,223	108,303	40,138
Beginning Fund Balance	<u>7,611</u>	<u>18,514</u>	<u>7,448</u>	<u>54,671</u>	<u>54,671</u>
Ending Fund Balance	<u>\$ 7,448</u>	<u>\$ 33,237</u>	<u>\$ 54,671</u>	<u>\$ 162,974</u>	<u>\$ 94,809</u>

Iberville Parish Council
Plaquemine, Louisiana
Criminal Court Fund - 117
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Criminal Court - 4105					
Court Costs, Fees, Charges	\$ 131,836	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Fines and Forfeitures	56,055	75,000	55,000	55,000	55,000
Criminal Court Fund - 4180					
Interest Earnings	28		75	75	75
Refund of Expenditures	1,000	-	-	-	-
Total Revenues	<u>188,919</u>	<u>200,000</u>	<u>180,075</u>	<u>180,075</u>	<u>180,075</u>
Expenditures					
0					
Expenditures					
0					
General Government					
Criminal Court Fund - 4180					
Regular Salaries and Wages Regular	23,527	34,590	24,783	34,590	34,590
Emp Benefits FICA or Supplemental Retirement	327	210	286	210	210
Deferred Compensation	803	794	775	794	794
Emp Benefits Retirement Contributions	3,175	5,016	3,168	4,324	4,324
Emp Benefits - health Insurance	2,062	5,935	3,392	5,935	5,935
Employee Benefits - Life & Disability					
Emp Benefits Worker's Comp	132	242	158	242	242
Unemployment Insurance	80	125	171	125	125
Telephone	1,506	2,000	2,000	2,000	2,000
Rentals Equipment	3,271	5,000	5,000	5,000	5,000
Maint Svcs (Contractual) Office machines	819	1,000	1,000	1,000	1,000
Professional Services	11,770	15,000	15,000	15,000	15,000
Professional Svcs Accounting, Auditing,		300	300	300	300
Office Supplies	42,889	45,000	45,000	45,000	45,000
Juror and Witness Fees - 4193					
Regular Salaries and Wages Regular	4,763	4,682	3,763	4,500	4,500
Emp Benefits FICA or Supplemental Retirement	364	358	288	344	344
Emp Benefits Worker's Comp	29	33	23	32	32
Publication-of Legal-Notices	21,266	19,000	19,000	19,000	19,000
Juror and Witness Fees	44,306	60,000	45,000	45,000	45,000
Capital Outlay - General Government					
Criminal Court Fund - 4180					
Acquisition of Equipment			1,200		
Transfers					
Criminal Court Fund - 4180					
Transfers to the General Fund	-	10,000	26,439	11,559	11,559
Total Expenditures	<u>161,089</u>	<u>209,285</u>	<u>196,746</u>	<u>194,955</u>	<u>194,955</u>
Total Revenues VS Expenditures	27,830	(9,285)	(16,671)	(14,880)	(14,880)
Beginning Fund Balance	<u>15,279</u>	<u>20,004</u>	<u>43,109</u>	<u>26,438</u>	<u>26,438</u>
Ending Fund Balance	<u>\$ 43,109</u>	<u>\$ 10,719</u>	<u>\$ 26,438</u>	<u>\$ 11,558</u>	<u>\$ 11,558</u>

Iberville Parish Council
 Plaquemine, Louisiana
Visitor Enterprise Fund - 118
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Tourism - 7250					
Hotel Motel Sales and Use Tax	\$ 61,703	\$ 45,000	\$ 60,000	\$ 60,000	\$ 60,000
State Grants-Public Works	121,702	103,500	103,500	103,500	103,500
Refunds of Expenditures					
Transfers from the General Fund	200,000	175,000	200,000	225,000	225,000
Cooperative Marketing Program - 7252					
State Grants- Culture, Recreation & Tourism	15,000	10,000	20,000	-	-
Total Revenues	398,405	333,500	383,500	388,500	388,500
Expenditures					
Culture and Recreation					
Tourism - 7250					
Regular Salaries and Wages Regular	54,708	74,597	66,236	74,597	74,597
Regular Salaries and Wages Overtime			168		
Emp Benefits FICA or Supplemental Retirement	1,289	1,670	1,098	1,670	1,670
Deferred Compensation	1,456	1,439	1,406	1,439	1,439
Emp Benefits Retirement Contributions	6,898	9,440	8,213	8,138	8,138
Emp Benefits - health Insurance	9,212	14,739	14,739	14,739	14,739
Employee Benefits - Life & Disability			180	180	180
Emp Benefits Worker's Comp	328	522	418	522	522
Unemployment Insurance	353	464	686	464	464
Membership Dues	1,575	1,500	1,500	1,750	1,750
Advertising	48,962	75,000	75,000	75,000	75,000
Printing, Duplicating, Typing and Binding		6,500	6,500	6,500	6,500
Postage and Box Rent	102	50	50	50	50
Telephone	5,230	4,000	4,000	4,000	4,000
Monitoring Services	282	550	550	550	550
Rentals Equipment					
Maint Svcs (Contractual) Office machines	304	1,700	1,700	1,700	1,700
Professional Services	10,112	10,400	10,400	10,400	10,400
Miscellaneous Contractual Service	71,400	75,000	75,000	75,000	75,000
Insurance Auto Coverage	1,500	1,500	775	775	775
Insurance Employee Liability Insurance	2,800	2,800	2,856	2,856	2,856
Office Supplies	211	1,400	1,400	1,400	1,400
Op Supplies Food and Clothing	1,378	2,000	2,000	2,000	2,000
Op Supplies Vehicle and Equipment	65	1,500	1,500	1,500	1,500
Op Supplies - Fuel	481	1,000	1,000	1,000	1,000
Travel Transportation, Mileage		1,200	1,200	1,200	1,200
Travel Convention, Seminar Registration		3,500	3,500	3,500	3,500
Community Events	1,489	6,500	6,500	6,500	6,500
BP - LA Recovery Program - 7251					
Advertising					
Cooperative Marketing Program - 7252					
Advertising	48,679	10,000	35,000	35,000	35,000

Iberville Parish Council
Plaquemine, Louisiana
Visitor Enterprise Fund - 118
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Welcome Center - North Iberville - 7255					
Regular Salaries and Wages Regular	96,461	93,543	84,537	109,704	109,704
Regular Salaries and Wages Overtime	711		243		
Emp Benefits FICA or Supplemental Retirement	4,790	4,608	3,897	5,551	5,551
Deferred Compensation	1,568	1,644			
Emp Benefits Retirement Contributions	6,125	5,960	5,324	5,265	5,265
Emp Benefits - health Insurance	6,755	7,369	7,369	7,369	7,369
Employee Benefits - Life & Disability			90	90	90
Emp Benefits Worker's Comp	583	655	526	747	747
Unemployment Insurance	872	619	1,510	774	774
Advertising	3,436				
Postage and Box Rent	226	600	600	600	600
Telephone	6,302	6,000	6,000	6,000	6,000
Maint Srvcs (Contractual) Office machines	930	1,200	1,200	1,200	1,200
Office Supplies	4,324	4,250	4,250	4,250	4,250
Op Supplies - Janitorial	45	500	500	500	500
Op Supplies - Promotional	10	500	500	500	500
Op Supplies Food and Clothing	5,539	5,150	5,150	5,150	5,150
Travel Transportation, Mileage		200	200	200	200
Travel Convention, Seminar Registration		1,000	1,000	1,000	1,000
Community Events	11,882	5,000	5,000	5,000	5,000
Capital Outlay - Culture and Recreation					
Welcome Center - North Iberville - 7255					
Acquisition of Equipment	-	-	-	-	-
Total Expenditures	419,373	447,769	451,471	486,330	486,330
Total Revenues VS Expenditures	(20,968)	(114,269)	(67,971)	(97,830)	(97,830)
Beginning Fund Balance	207,647	159,970	186,679	118,708	118,708
Ending Fund Balance	\$ 186,679	\$ 45,701	\$ 118,708	\$ 20,878	\$ 20,878

Iberville Parish Council
 Plaquemine, Louisiana
President's Council on Drug Abuse - 119
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Substance Abuse Prevention - 6033					
Federal Grants	\$ 42,620	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000
Substance Abuse Treatment - 6035					
Federal Grants	48,546	44,400	44,400	35,000	35,000
Health and Welfare	2,295	10,000	10,000	10,000	10,000
Transfers from the General Fund	145,000	145,000	145,000	145,000	145,000
Substance Abuse - Drug Court - 6037					
Court Costs, Fees, Charges	1,600				
Court Fines	57,500	55,000	55,000	63,024	63,024
Total Revenues	297,561	298,400	298,400	297,024	297,024
Expenditures					
Health and Welfare					
Substance Abuse Prevention - 6033					
Professional Services	40,500	45,600	45,600	45,600	45,600
Office Supplies	22,000	22,350	22,350	22,350	22,350
Substance Abuse Treatment - 6035					
Regular Salaries and Wages Regular	81,803	80,870	79,004	80,870	80,870
Regular Salaries and Wages Overtime					
Emp Benefits FICA or Supplemental Retirement	1,314	1,096	1,126	1,096	1,096
Deferred Compensation	947	936	914	936	936
Emp Benefits Retirement Contributions	11,787	11,726	10,162	10,109	10,109
Emp Benefits - health Insurance	6,080	6,633	8,475	14,002	14,002
Employee Benefits - Life & Disability			171	171	171
Emp Benefits Worker's Comp	491	566	496	566	566
Unemployment Insurance	313	294	481	294	294
Utilities	3,998	4,200	4,200	2,300	2,300
Postage and Box Rent	147	200	200	300	300
Telephone	3,722	4,000	4,000	2,300	2,300
Pager, Messenger, and Delivery Service	54	200	200	100	100
Maint Svcs (Contractual) Office machines	2,168	3,000	3,000	3,000	3,000
Professional Services	40,200	47,500	47,500	41,000	41,000
Legal - Filing Fees	600	600	600	600	600
Insurance and Surety Bonds	6,000	6,000	6,000	6,000	6,000
Office Supplies	3,770	8,600	8,600	6,000	6,000
Op Supplies - Janitorial		100	100	100	100
Op Supplies Food and Clothing	2,088	4,000	4,000	2,500	2,500
Travel Transportation, Mileage		700	700	300	300
Travel Convention, Seminar Registration	625	2,000	2,000	1,500	1,500
Substance Abuse - Drug Court - 6037					
Regular Salaries and Wages Regular	37,498	41,298	29,786	40,838	40,838
Emp Benefits FICA or Supplemental Retirement	2,501	3,000	1,903	2,684	2,684

Iberville Parish Council
 Plaquemine, Louisiana
President's Council on Drug Abuse - 119
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Deferred Compensation	105	104	102	104	104
Emp Benefits Retirement Contributions	855	851	737	733	733
Emp Benefits - health Insurance	676	737	737	737	737
Employee Benefits - Life & Disability			16	9	9
Emp Benefits Worker's Comp	225	604	186	286	286
Unemployment Insurance	497	635	595	325	325
Professional Services	13,836				
Capital Outlay - Health and Welfare					
Substance Abuse Treatment - 6035					
Acquisition of Equipment	-	-	-	-	-
Total Expenditures	<u>284,800</u>	<u>298,400</u>	<u>283,941</u>	<u>287,710</u>	<u>287,710</u>
Total Revenues VS Expenditures	12,761	-	14,459	9,314	9,314
Beginning Fund Balance	<u>5,563</u>	<u>9,200</u>	<u>18,324</u>	<u>32,783</u>	<u>32,783</u>
Ending Fund Balance	<u>\$ 18,324</u>	<u>\$ 9,200</u>	<u>\$ 32,783</u>	<u>\$ 42,097</u>	<u>\$ 42,097</u>

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side) - 120
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Fire Protection - 5200					
Ad Valorem Taxes	\$ 292,411	\$ 325,000	\$ 285,000	\$ 290,000	\$ 290,000
General Sales and Use	159,149	165,000	165,000	169,950	169,950
State Shared Revenue	8,592	6,000	6,000	6,000	6,000
Insurance Tax	23,107	23,107	20,408	21,500	21,500
Fees For Services - Other Customers	12,500	12,500	12,500	12,500	12,500
Interest Earnings	1,182	750	950	1,200	1,200
Gifts and Donations					
Miscellaneous	-	5,000	5,000	5,000	5,000
Total Revenues	496,941	537,357	494,858	506,150	506,150
Expenditures					
Public Safety					
Fire Administration - 5205					
Publication of Legal Notices	1,868		200		
Utilities	5,382	10,000	10,000	10,000	10,000
Utilities Water	1,076	1,500	1,500	1,500	1,500
Utilities Sewer	195	200	200	200	200
Maint Srvcs (Contractual) Office machines	220	250	250	250	250
Professional Services	97,469	120,000	135,000	135,000	135,000
Audit and Accounting Fees			500	500	500
Miscellaneous Contractual Service			4,000		
Insurance and Surety Bonds	2,000	2,000	4,500		5,000
Insurance Auto Coverage	20,000	20,000	34,515		35,500
Insurance Employee Liability Insurance	4,000	4,000	4,080		4,200
Office Supplies		5,000	5,000	5,000	5,000
Election Expenses					
Fire Fighting - 5210					
Op Supplies Food and Clothing	2,825	20,000	20,000	20,000	20,000
Op Supplies Vehicle and Equipment	925	5,000	5,000	5,000	5,000
Op Supplies - Fuel	6,762	17,000	17,000	17,000	17,000
Fire Training - 5220					
Travel Convention, Seminar Registration		5,000	5,000	5,000	5,000
Fire Communications - 5225					
Communications	3,000	15,000	3,000	20,000	3,000
Telephone	3,111	3,000	3,000	3,000	3,000
Radio and Television Services	2,156	5,000	7,500	5,000	5,000
Monitoring Services	2,258	3,620	3,620	4,000	4,000
Fire Repair Services - 5230					
Maintenance Buildings	1,239	20,000	20,000	20,000	10,000
Maintenance Autos, Trucks, Machinery and	53,559	35,000	35,000	35,000	35,000
Op Supplies Maintenance of Buildings and	322	12,000	12,000	12,000	12,000

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #1 (East Side) - 120
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Materials Miscellaneous		3,000	3,000	3,000	3,000
Medical Services - 5235					
Op Supplies Medical, Drugs	443	4,000	4,000	6,000	4,000
Capital Outlay - Public Safety					
Fire Fighting - 5210					
Acquisition of Equipment	7,000	32,000	32,000	50,000	25,000
Fire Communications - 5225					
Acquisition of Equipment		5,000	5,000	40,500	25,000
Fire Stations and Buildings - 5240					
Acquisition of Equipment		25,000	25,000	25,000	25,000
Building/Grounds/General Plant	326,623	200,000	200,000	200,000	200,000
Debt Service					
Fire Stations and Buildings - 5240					
Long-Term Debt Redeemed					
Debt Service Interest					
Fire Stations and Buildings - 5240					
Interest on Long-Term Debt	-	-	-	-	-
Total Expenditures	<u>542,433</u>	<u>572,570</u>	<u>599,865</u>	<u>622,950</u>	<u>598,150</u>
Total Revenues VS Expenditures	(45,492)	(35,213)	(105,007)	(116,800)	(92,000)
Beginning Fund Balance	<u>1,112,452</u>	<u>680,039</u>	<u>1,066,960</u>	<u>961,953</u>	<u>961,953</u>
Ending Fund Balance	<u>\$ 1,066,960</u>	<u>\$ 644,826</u>	<u>\$ 961,953</u>	<u>\$ 845,153</u>	<u>\$ 869,953</u>

Iberville Parish Council
Plaquemine, Louisiana
White Castle Fire Department - 121
2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Fire Protection - 5200					
General Sales and Use	\$ 159,149	\$ 165,000	\$ 165,000	\$ 169,950	\$ 169,950
Insurance Tax	20,270	20,270	17,918	18,500	18,500
Total Revenues	<u>179,419</u>	<u>185,270</u>	<u>182,918</u>	<u>188,450</u>	<u>188,450</u>
Expenditures					
Public Safety					
Fire Administration - 5205					
Professional Svcs Accounting, Auditing,	200	215	500	221	500
Insurance and Surety Bonds	3,200	3,395	3,570	3,497	3,500
Insurance Auto Coverage	9,000	9,550	13,600	9,837	14,000
Grants to White Castle	171,120	168,845	151,648	173,910	166,850
Fire Communications - 5225					
Monitoring Services	1,999	3,265	3,600	3,363	3,600
Fire Fighting - 5210					
Acquisition of Equipment	-	-	10,000	-	-
Total Expenditures	<u>185,519</u>	<u>185,270</u>	<u>182,918</u>	<u>190,828</u>	<u>188,450</u>
Total Revenues VS Expenditures	(6,100)	-	-	(2,378)	-
Beginning Fund Balance	<u>6,300</u>	<u>6,300</u>	<u>200</u>	<u>200</u>	<u>200</u>
Ending Fund Balance	<u>\$ 200</u>	<u>\$ 6,300</u>	<u>\$ 200</u>	<u>\$ (2,178)</u>	<u>\$ 200</u>

Iberville Parish Council
 Plaquemine, Louisiana
Parish Transportation - 123
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Streets, Roadways, etc. - 5700					
Parish Road Funds	\$ 366,102	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Interest Earnings	601	500	750	750	750
Total Revenues	<u>366,703</u>	<u>350,500</u>	<u>350,750</u>	<u>350,750</u>	<u>350,750</u>
Expenditures					
Public Works					
Streets, Roadways, etc. - 5700					
Maintenance Roads and Streets	25,032	75,000	75,000	75,000	75,000
Road Materials- Gravel, Sand, Dirt, Shell, Asphalt	145,919	192,500	550,000	192,750	192,750
Materials Cement and Pipes/Fittings	65,294	75,000	75,000	75,000	75,000
Materials Lumber, Wood Products	1,335	5,000	5,000	5,000	5,000
Materials Paint, Oils, Glass		500	500	500	500
Materials Miscellaneous	173	1,000	1,000	1,000	1,000
Small Tools and Equipment	242	1,500	1,500	1,500	1,500
Total Expenditures	<u>237,995</u>	<u>350,500</u>	<u>708,000</u>	<u>350,750</u>	<u>350,750</u>
Total Revenues VS Expenditures	128,708		(357,250)		
Beginning Fund Balance	<u>483,881</u>	<u>483,881</u>	<u>612,589</u>	<u>255,339</u>	<u>255,339</u>
Ending Fund Balance	<u>\$ 612,589</u>	<u>\$ 483,881</u>	<u>\$ 255,339</u>	<u>\$ 255,339</u>	<u>\$ 255,339</u>

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance - 126
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Public Building Maintenance - 5620					
Ad Valorem Taxes	1,763,826	1,900,000	1,750,000	1,850,000	1,850,000
General Sales and Use	1,000,000	750,000	1,000,000	750,000	750,000
Fees, Charges and Commissions for Services	485	500	500	500	500
Interest Earnings	1,969	500	2,500	2,500	2,500
Refunds of Expenditures					
Welcome Center - North Iberville - 7255					
Fees, Charges and Commissions for Services	96	65	65	65	65
Total Revenues	<u>2,766,376</u>	<u>2,651,065</u>	<u>2,753,065</u>	<u>2,603,065</u>	<u>2,603,065</u>
Expenditures					
General Government					
Registrar of Voters - 4405					
Utilities Electrical Light and Power	151	100	150	150	150
Maintenance Buildings	975	750	2,000	750	750
Insurance and Surety Bonds	3,500	3,500	3,500	3,500	3,500
Courthouse - 5622					
Regular Salaries and Wages Regular	432,773	445,000	409,161	446,215	446,215
Regular Salaries and Wages Overtime	19,926		10,036		
Emp Benefits FICA or Supplemental Retirement	12,364	16,000	12,145	14,821	14,821
Deferred Compensation	15,077	15,500	12,459	12,754	12,754
Emp Benefits Retirement Contributions	52,722	48,000	41,528	38,940	38,940
Emp Benefits - health Insurance	57,113	51,586	55,271	58,956	58,956
Employee Benefits - Life & Disability			720	720	720
Emp Benefits Worker's Comp	39,618	40,000	37,421	40,246	40,246
Unemployment Insurance	3,364	3,100	4,728	2,631	2,631
Publication-of Legal-Notices	1,320				
Utilities	146,174	150,000	150,000	125,000	125,000
Telephone	18,126	20,000	20,000	20,000	20,000
Pager, Messenger, and Delivery Service					
Monitoring Services	1,129	15,555	1,500	1,500	1,500
Maintenance Grounds	21,023	16,500	16,500	16,500	16,500
Maintenance Buildings	244,322	75,000	150,000	150,000	150,000
Maint Svcs (Contractual) Pest Control	3,000	3,000	3,000	3,000	3,000
Professional Services	90,199	15,000	17,000	17,000	17,000
Insurance and Surety Bonds	190,000	190,000	190,000	190,000	190,000
Insurance Auto Coverage	8,500	8,500	4,850	5,500	5,500
Insurance Employee Liability Insurance	23,000	23,000	12,000	24,000	24,000
Office Supplies	4,530	4,350	4,350	4,350	4,350
Op Supplies - Janitorial	18,806	15,000	15,000	15,000	15,000
Op Supplies Food and Clothing	10,727	14,500	14,500	14,500	14,500

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance - 126
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Op Supplies Vehicle and Equipment	9,431	8,500	15,000	8,500	8,500
Op Supplies - Fuel	11,430	10,000	10,000	10,000	10,000
Small Tools and Equipment	6,635	5,000	7,000	7,000	7,000
Travel Convention, Seminar Registration	100	100	650	650	650
Fixed Asset and Record Storage Building - 5634					
Utilities	3,248	3,000	3,000	3,000	3,000
Maintenance Buildings	6,058	6,000	6,000	6,000	6,000
Insurance and Surety Bonds	4,500	4,500	4,500	4,500	4,500
Veterans Memorial - 7440					
Utilities Electrical Light and Power	4,825	5,000	5,000	5,000	5,000
Maintenance Grounds	11,614	15,000	15,000	15,000	15,000
Public Safety					
Office of Emergency Preparedness - 5505					
Utilities	23,198	18,000	23,000	23,000	23,000
Maintenance Buildings	17,116	5,000	12,000	5,000	5,000
Maint Svcs (Contractual) Pest Control	1,190	1,100	1,200	1,200	1,200
Insurance and Surety Bonds	7,000	3,500			
Jail - 5623					
Utilities	93,152	90,000	90,000	90,000	90,000
Utilities Gas	8,778	15,000	15,000	15,000	15,000
Utilities Water	447	250	250	250	250
Telephone		450	450	450	450
Rentals Equipment	2,958	2,500	2,500	2,500	2,500
Maintenance Buildings	31,123	49,910	49,910	49,910	49,910
Maint Svcs (Contractual) Pest Control	1,513	1,490	1,490	1,490	1,490
Insurance and Surety Bonds	50,000	50,000	50,000	50,000	50,000
Op Supplies Jail Material and Supplies	25,171	28,000	28,000	28,000	28,000
Small Tools and Equipment					
Substations - 5624					
Utilities Electrical Light and Power	9,716	10,000	10,000	10,000	10,000
Utilities Gas	710				
Utilities Sewer	165	1,000	1,000	1,000	1,000
Maintenance Grounds	7,925	6,000	6,000	6,000	6,000
Maintenance Buildings	1,731	4,000	4,000	4,000	4,000
Maint Svcs (Contractual) Pest Control	590	500	500	500	500
Insurance and Surety Bonds	1,500	1,500	1,500	1,500	1,500
Op Supplies - Janitorial	57	100	100	100	100
Public Works					
Paved Streets - 5705					
Maintenance Buildings	42,652	9,000	10,000	9,000	9,000
Health and Welfare					
IARC Building - 5629					

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance - 126
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Publication-of Legal-Notices		200	200	200	200
Maintenance Buildings	5,037	2,000	3,000	2,000	2,000
Maint Srvcs (Contractual) Pest Control					
Insurance and Surety Bonds	5,500	5,500	5,500	5,500	5,500
Health Unit - 6015					
Regular Salaries and Wages Regular	24,661	25,168	24,587	25,168	25,168
Regular Salaries and Wages Overtime	526		145		
Emp Benefits FICA or Supplemental Retirement	342	365	336	365	365
Deferred Compensation	14				
Emp Benefits Retirement Contributions	3,629	3,649	3,181	3,146	3,146
Emp Benefits - health Insurance	6,755	7,369	7,369	7,369	7,369
Employee Benefits - Life & Disability			90	90	90
Emp Benefits Worker's Comp	2,290	2,338	2,284	2,338	2,338
Unemployment Insurance	162	155	274	155	155
Utilities	16,503	18,000	18,000	18,000	18,000
Maintenance Grounds	907	1,000	1,000	1,000	1,000
Maintenance Buildings	6,731	15,000	15,000	15,000	15,000
Maint Srvcs (Contractual) Pest Control	1,380	2,200	2,200	2,200	2,200
Maint Srvcs (Contractual) Janitorial	34,620	34,620	34,620	34,620	34,620
Insurance and Surety Bonds	30,000	30,000	30,000	30,000	30,000
Op Supplies - Janitorial	2,480	2,065	2,065	2,065	2,065
Op Supplies Food and Clothing	1,284	935	935	935	935
Medical Services - 6020					
Regular Salaries and Wages Regular	44,384	64,480	46,056	37,440	37,440
Regular Salaries and Wages Overtime	576		99		
Emp Benefits FICA or Supplemental Retirement	651	935	683	543	543
Deferred Compensation	86		1,463	1,498	1,498
Emp Benefits Retirement Contributions	6,458	9,350	5,950	4,680	4,680
Emp Benefits - health Insurance	4,913	14,739	7,369	7,369	7,369
Employee Benefits - Life & Disability			120	90	90
Emp Benefits Worker's Comp	4,123	5,990	4,279	3,478	3,478
Unemployment Insurance	81	310	375	155	155
Telephone	977		500	500	500
Maintenance Grounds	14,932		10,000	10,000	10,000
Maintenance Buildings	38,415		2,000	2,000	2,000
Office Supplies	1,005				
Op Supplies - Janitorial	50		200	200	200
Op Supplies Food and Clothing	1,120		1,500	1,500	1,500
Op Supplies Vehicle and Equipment	1,295		500	500	500
Materials Miscellaneous	10		500	500	500
Small Tools and Equipment	1,419		500	500	500
Animal Control - 6045					

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance - 126
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Utilities	14,441	15,000	15,000	15,000	15,000
Maintenance Grounds		15,000	5,000	5,000	5,000
Maintenance Buildings	2,727	15,000	15,000	15,000	15,000
Maint Srvcs (Contractual) Pest Control	485	15,000	500	500	500
Insurance and Surety Bonds	4,200	15,000	15,000	15,000	15,000
Op Supplies - Janitorial	2,671	15,000	2,500	2,500	2,500
Programs for the Elderly - 6115					
Utilities	759	650	650	650	650
Telephone	2,388	2,500	2,500	2,500	2,500
Maintenance Grounds	5,817	5,000	5,000	5,000	5,000
Maintenance Buildings	11,208	15,000	15,000	15,000	15,000
Maint Srvcs (Contractual) Pest Control	1,350	2,200	2,200	2,200	2,200
Insurance and Surety Bonds	32,000	32,000	32,000	32,000	32,000
Op Supplies - Janitorial	6,033	4,500	6,700	7,000	7,000
Small Tools and Equipment					
Culture and Recreation					
Civic Center - 5630					
Maintenance Buildings	3,830	15,000	5,000	15,000	15,000
Insurance and Surety Bonds	20,500	20,500	20,500	20,500	20,500
Multipurpose Center - 7045					
Utilities	17,808	16,000	16,000	16,000	16,000
Utilities Gas	878	1,000	1,000	1,000	1,000
Utilities Water	1,158	1,000	1,000	1,000	1,000
Maintenance Grounds	1,208	6,630	3,000	6,630	6,630
Maintenance Buildings	9,745	7,500	22,000	7,500	7,500
Maint Srvcs (Contractual) Pest Control	1,020	1,020	1,020	1,020	1,020
Insurance and Surety Bonds	20,500	20,500	20,500	20,500	20,500
Op Supplies - Janitorial	295	800	800	800	800
Tourism - 7250					
Utilities	2,039	3,000	3,000	3,000	3,000
Maintenance Buildings	60	1,500	1,500	1,500	1,500
Maint Srvcs (Contractual) Pest Control	875	1,210	1,210	1,210	1,210
Insurance and Surety Bonds	2,200	2,200	2,200	2,200	2,200
Op Supplies - Janitorial	121	500	500	500	500
Welcome Center - North Iberville - 7255					
Regular Salaries and Wages Regular	33,744	33,280	33,512	33,280	33,280
Regular Salaries and Wages Overtime	840		120		
Emp Benefits FICA or Supplemental Retirement	473	483	450	483	483
Emp Benefits Retirement Contributions	4,984	4,826	4,197	4,160	4,160
Emp Benefits - health Insurance	6,755	7,369	7,369	7,369	7,369
Employee Benefits - Life & Disability			90	90	90
Emp Benefits Worker's Comp	3,135	3,092	3,020	3,092	3,092
Unemployment Insurance	165	155	264	155	155

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance - 126
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Utilities	7,988	10,000	10,000	10,000	10,000
Telephone	433	750	750	750	750
Maintenance Grounds	3,490	3,055	6,000	6,000	6,000
Maintenance Buildings	8,664	5,000	20,000	5,000	5,000
Maint Srvcs (Contractual) Pest Control	2,300	2,600	2,600	2,600	2,600
Professional Services	998	1,300	7,500	7,500	7,500
Insurance and Surety Bonds	13,000	13,000	13,000	13,000	13,000
Op Supplies - Janitorial	1,739	1,500	1,500	1,500	1,500
Op Supplies Food and Clothing	1,491	1,845	1,165	1,165	1,165
Op Supplies Vehicle and Equipment	108				
Op Supplies - Fuel	149	1,000	1,000	1,000	1,000
Small Tools and Equipment	11	500	500	500	500
North Iberville Community Center - 7260					
Utilities	14,055	12,000	12,000	12,000	12,000
Utilities Electrical Light and Power					
Utilities Water		500	500	500	500
Telephone		2,400	2,400	2,400	2,400
Maintenance Grounds	10,652	2,300	2,300	2,300	2,300
Maintenance Buildings	9,857	7,500	7,500	7,500	7,500
Maint Srvcs (Contractual) Pest Control	925	750	750	750	750
Insurance and Surety Bonds	12,000	12,000	12,000	12,000	12,000
Office Supplies					
Op Supplies - Janitorial	552	1,700	500	500	500
Small Tools and Equipment					
Economic Development					
Agriculture Building - 5631					
Regular Salaries and Wages Regular	20,706	26,260	20,187	26,260	26,260
Emp Benefits FICA or Supplemental Retirement	1,584	2,009	544	1,628	1,628
Emp Benefits Worker's Comp	1,924	2,440	1,875	2,440	2,440
Unemployment Insurance	315	310	586	690	690
Utilities	8,324	6,000	6,000	6,000	6,000
Maintenance Grounds	3,312	2,500	2,500	2,500	2,500
Maintenance Buildings	12,076	8,500	8,500	8,500	8,500
Maint Srvcs (Contractual) Pest Control	600	600	600	600	600
Insurance and Surety Bonds	5,500	5,500	5,500	5,500	5,500
Op Supplies - Janitorial	230	1,000	1,000	1,000	1,000
Capital Outlay - General Government					
Courthouse - 5622					
Acquisition of Equipment	15,680	5,000	5,000	5,000	5,000
Capital Outlay - Public Safety					
Courthouse - 5622					

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Acquisition of Equipment					
Jail - 5623					
Improvements Other than Buildings					
Acquisition of Equipment					
Capital Outlay - Public Works					
Streets					
Buildings			115,000		
Capital Outlay - Health and Welfare					
Medical Services - 6020					
Acquisition of Equipment	29,276				
Animal Control - 6045					
Acquisition of Equipment	1,500				
Programs for the Elderly - 6115					
Acquisition of Equipment	7,300				
Capital Outlay - Culture and Recreation					
Civic Center - 5630					
Building/Grounds/General Plant		25,000	36,000	25,000	25,000
Welcome Center - North Iberville - 7255					
Acquisition of Equipment					
Capital Outlay - Economic Development					
Agriculture Building - 5631					
Acquisition of Equipment	-	-	-	-	-
Total Expenditures	<u>2,479,439</u>	<u>2,238,943</u>	<u>2,364,308</u>	<u>2,222,109</u>	<u>2,222,109</u>
Total Revenues VS Expenditures	286,937	412,122	388,757	380,956	380,956
Beginning Fund Balance	<u>2,023,157</u>	<u>2,544,478</u>	<u>2,310,094</u>	<u>2,698,851</u>	<u>2,698,851</u>
Ending Fund Balance	<u>\$ 2,310,094</u>	<u>\$ 2,956,600</u>	<u>\$ 2,698,851</u>	<u>\$ 3,079,807</u>	<u>\$ 3,079,807</u>

Iberville Parish Council
 Plaquemine, Louisiana
Vehicle and Equipment Replacement Fund - 128
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Public Works - 5600					
General Sales and Use	\$ 400,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Total Revenues	<u>400,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Expenditures					
Capital Outlay - Public Works					
Public Works - 5600					
Acquisition of Equipment	529,617	350,000	350,000	350,000	350,000
Total Expenditures	<u>529,617</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Total Revenues VS Expenditures	(129,617)	-	-	-	-
Beginning Fund Balance	<u>765,492</u>	<u>115,492</u>	<u>635,875</u>	<u>635,875</u>	<u>635,875</u>
Ending Fund Balance	<u>\$ 635,875</u>	<u>\$ 115,492</u>	<u>\$ 635,875</u>	<u>\$ 635,875</u>	<u>\$ 635,875</u>

Iberville Parish Council
Plaquemine, Louisiana
Sales Tax Roads - 129
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Paved Streets - 5705					
General Sales and Use	\$ 3,486,438	\$ 3,600,000	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000
Public Works - Local Gov.					
Fees, Charges and Commissions for Services	421	225	225	225	225
Interest Earnings	5,647	5,000	5,000	5,000	5,000
Fuel - Refund of Expenditure	260,338	350,000	250,000	250,000	250,000
Refunds of Expenditures	98,334	75,000	75,000	75,000	75,000
Proceeds from Sale of Assets	-	-	-	-	-
Total Revenues	3,851,178	4,030,225	4,230,225	4,230,225	4,230,225
Expenditures					
Public Works					
Paved Streets - 5705					
Regular Salaries and Wages Regular	716,657	775,000	676,021	636,626	636,626
Regular Salaries and Wages Overtime	38,888		58,436		
Emp Benefits FICA or Supplemental Retirement	12,016	8,700	11,859	6,163	6,163
Deferred Compensation	23,312	22,500	21,229	17,932	17,932
Emp Benefits Retirement Contributions	106,780	105,000	88,931	77,303	77,303
Emp Benefits - health Insurance	105,629	133,878	113,305	115,455	115,455
Employee Benefits - Life & Disability			1,530	1,440	1,440
Emp Benefits Worker's Comp	95,380	78,000	79,080	52,839	52,839
Unemployment Insurance	3,447	3,500	4,591	2,554	2,554
Publication-of Legal-Notices	365				
Membership Dues	45				
Utilities	37,947	40,000	40,000	40,000	40,000
Utilities Gas	12,741	15,000	15,000	15,000	15,000
Postage and Box Rent	10	25	25	25	25
Telephone	7,049	6,000	6,000	6,000	6,000
Pager, Messenger, and Delivery Service		400	400	400	400
Radio and Television Services	8,991	1,000	1,000	1,000	1,000
Monitoring Services	5,144	8,027	25,000	25,000	25,000
Rentals	5,400	5,400	5,400	5,400	5,400
Rentals Equipment	617	7,000	7,000	7,000	7,000
Lease of Vehicles					
Maint Srvc (Contractual) Pest Control	2,126	2,000	2,200	2,200	2,200
Maint Srvc (Contractual) Office machines	340	750	750	750	750
Professional Services	455,393		500,000	500,000	500,000
Professional Srvc Accounting, Auditing,	3,000	3,000	3,000	3,000	3,000
Insurance and Surety Bonds	27,000	28,000	28,000	28,000	28,000
Insurance Auto Coverage	32,000	36,000	36,000	36,000	36,000
Insurance Employee Liability Insurance	87,000	92,000	92,000	92,000	92,000
Office Supplies	8,799	8,000	8,000	8,000	8,000
Op Supplies Medical, Drugs	1,580	1,500	1,500	1,500	1,500

Iberville Parish Council
Plaquemine, Louisiana
Sales Tax Roads - 129
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Op Supplies - Janitorial	3,814	3,000	3,000	3,000	3,000
Op Supplies Food and Clothing	17,677	15,000	15,000	15,000	15,000
Op Supplies Maintenance of Buildings and	7,082	9,000	9,000	9,000	9,000
Op Supplies Vehicle and Equipment	231,813	200,000	200,000	200,000	200,000
Op Supplies - Fuel	323,936	400,000	325,000	325,000	325,000
Materials Cement and Pipes/Fittings	1,055	10,000	10,000	10,000	10,000
Materials Lumber, Wood Products	506	3,000	3,000	3,000	3,000
Materials Miscellaneous	1,003	1,000	1,000	1,000	1,000
Small Tools and Equipment	16,024	16,000	16,000	16,000	16,000
Travel Convention, Seminar Registration	1,300	3,450	3,450	3,450	3,450
CDL License and Physicals		500	500	500	500
Bridges, Viaducts and Grade Separation - 5720					
Utilities Electrical Light and Power	40,766	30,000	30,000	30,000	30,000
Rentals Buildings	100	100	100	100	100
Capital Outlay - Public Works					
Paved Streets - 5705					
Infrastructure other than buildings			1,500,000	1,500,000	1,500,000
Acquisition of Equipment	149,955	250,000	250,000	250,000	250,000
Total Expenditures	<u>2,592,687</u>	<u>2,321,730</u>	<u>4,192,307</u>	<u>4,047,637</u>	<u>4,047,637</u>
 Total Revenues VS Expenditures	 1,258,491	 1,708,495	 37,918	 182,588	 182,588
Beginning Fund Balance	<u>4,252,292</u>	<u>5,867,941</u>	<u>5,510,783</u>	<u>5,548,701</u>	<u>5,548,701</u>
 Ending Fund Balance	 <u>\$ 5,510,783</u>	 <u>\$ 7,576,436</u>	 <u>\$ 5,548,701</u>	 <u>\$ 5,731,289</u>	 <u>\$ 5,731,289</u>

Iberville Parish Council

Plaquemine, Louisiana

Solid Waste Fund - 130

2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Waste Collection - 5865					
General Sales and Use	\$ 3,855,764	\$ 3,500,000	\$ 4,200,000	\$ 3,750,000	\$ 3,750,000
Interest Earnings	4,463	3,500	4,500	4,500	4,500
Refunds of Expenditures		1,000	1,000	1,000	1,000
Sale of Scrap Metal	2,586	2,500	3,000	3,000	3,000
Total Revenues	<u>3,862,813</u>	<u>3,507,000</u>	<u>4,208,500</u>	<u>3,758,500</u>	<u>3,758,500</u>
Expenditures					
Public Works					
Waste Collection - 5865					
Regular Salaries and Wages Regular	124,786	135,000	152,993	164,112	164,112
Regular Salaries and Wages Overtime			4,395		
Emp Benefits FICA or Supplemental	2,607	2,200	3,534	2,380	2,380
Deferred Compensation	9,274	7,500	9,552	7,744	7,744
Emp Benefits Retirement Contributions	26,370	19,000	18,164	20,514	20,514
Emp Benefits - health Insurance	20,266	22,000	20,266	29,478	29,478
Employee Benefits - Life & Disability			300	360	360
Emp Benefits Worker's Comp	3,105	3,543	4,442	3,757	3,757
Unemployment Insurance	501	464	967	619	619
Publication of Legal Notices	1,410				
Membership Dues	20	25	25	25	25
Solid Waste Boom Truck	471,754				
Solid Waste Residential and Boom Truck	2,187,743	2,264,706	2,500,000	2,600,000	2,600,000
Solid Waste Recycling	28,417	20,000	30,000	20,000	30,000
Solid Waste Governmental Buildings	105,992	86,000	250,000	135,000	135,000
Postage and Box Rent					
Telephone	2,367	3,000	3,000	3,000	3,000
Monitoring Services	1,518	2,670	2,670	2,670	2,670
Rentals Buildings	5,000	6,000	6,000	6,000	6,000
Professional Services					
Miscellaneous Contractual Service	73,550	63,000	63,000	67,000	67,000
Insurance Auto Coverage	8,000	8,000	8,000	8,000	8,000
Insurance Employee Liability Insurance	8,000	8,000	8,000	8,000	8,000
Office Supplies	4,374	8,000	8,000	4,000	4,000
Op Supplies Operating Supplies					
Op Supplies - Janitorial	239	1,000	1,000	800	800
Op Supplies Food and Clothing	27,649	25,000	45,000	25,000	45,000
Op Supplies Vehicle and Equipment	29,871	35,000	35,000	35,000	35,000
Op Supplies - Fuel	27,197	28,000	28,000	28,000	28,000
Materials Miscellaneous	16,179	20,000	20,000	20,000	20,000

Iberville Parish Council

Plaquemine, Louisiana

Solid Waste Fund - 130

2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Small Tools and Equipment	422	2,000	2,000	6,000	6,000
Travel Transportation, Mileage	507	1,500	1,500	1,500	1,500
Travel Convention, Seminar Registration	1,516	3,000	1,500	1,500	1,500
Capital Outlay - Public Works					
Waste Collection - 5865					
Acquisition of Equipment	17,157	250,000	250,000	250,000	250,000
Total Expenditures	<u>3,205,791</u>	<u>3,024,608</u>	<u>3,477,308</u>	<u>3,450,459</u>	<u>3,480,459</u>
Total Revenues VS Expenditures	657,022	482,392	731,192	308,041	278,041
Beginning Fund Balance	<u>3,474,754</u>	<u>4,111,502</u>	<u>4,131,776</u>	<u>4,862,968</u>	<u>4,862,968</u>
Ending Fund Balance	<u>\$ 4,131,776</u>	<u>\$ 4,593,894</u>	<u>\$ 4,862,968</u>	<u>\$ 5,171,009</u>	<u>\$ 5,141,009</u>

Iberville Parish Council
 Plaquemine, Louisiana
Parishwide Water Operation SRF - 138
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Water - 5920					
General Sales and Use	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 500,000	\$ 500,000
Damage of Assets	1,217,614				
Transfers In From GF	500,000	-	-	-	-
Total Revenues	<u>1,717,614</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>500,000</u>	<u>500,000</u>
Expenditures					
Water - 5920					
Interest on Long-Term Debt	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	1,717,614	1,000,000	1,000,000	500,000	500,000
Beginning Fund Balance	<u>-</u>	<u>1,717,614</u>	<u>1,717,614</u>	<u>2,717,614</u>	<u>2,717,614</u>
Ending Fund Balance	<u>\$ 1,717,614</u>	<u>\$ 2,717,614</u>	<u>\$ 2,717,614</u>	<u>\$ 3,217,614</u>	<u>\$ 3,217,614</u>

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #2 (Bayou Blue) - 140
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Fire Protection - 5200					
Ad Valorem Taxes	\$ 90,881	\$ 95,000	\$ 90,000	\$ 95,000	\$ 95,000
General Sales and Use	159,149	165,000	165,000	169,950	169,950
Insurance Tax	6,064	6,064	5,415	6,064	5,750
Interest Earnings	567	750	750	750	750
Refunds of Expenditures	-	-	-	-	-
Total Revenues	256,661	266,814	261,165	271,764	271,450
Expenditures					
Fire Administration - 5205					
Utilities Electrical Light and Power	3,392	3,500	3,500	3,675	3,500
Utilities Gas	2,382	2,000	2,000	2,100	2,000
Utilities Water	503	750	750	788	750
Telephone		2,500	2,500	2,625	2,500
Legal - Filing Fees					
Professional Svcs Accounting, Auditing,	250	250	250	250	250
Insurance and Surety Bonds	3,000	3,150	3,150	3,308	3,150
Insurance Auto Coverage	20,000	20,000	30,311	20,000	32,500
Insurance Employee Liability Insurance	5,000	4,725	4,820	4,961	5,000
Office Supplies	1,419	1,000	1,000	1,100	1,000
OP Supplies Miscellaneous	209				
Fire Fighting - 5210					
Professional Services		500	550	500	550
Op Supplies Food and Clothing	766	8,000	8,000	8,400	8,000
Op Supplies Vehicle and Equipment	3,085	21,000	21,000	22,050	21,000
Op Supplies - Fuel	4,203	8,400	8,400	8,820	8,400
Fire Prevention - 5215					
Legal - Filing Fees		310	310	310	310
Fire Training - 5220					
Travel Convention, Seminar Registration	45	4,000	4,000	4,200	4,000
Fire Communications - 5225					
Communications	3,000	3,000	3,000	3,150	3,000
Telephone	2,337	2,500	2,500	2,500	2,500
Radio and Television Services	504	7,000	7,000	7,000	7,000
Monitoring Services	3,105	5,000	5,000	5,000	5,000
Fire Repair Services - 5230					
Maintenance Buildings					
Maintenance Autos and Trucks	6,040	13,200	13,200	14,000	13,200
Op Supplies Maintenance of Buildings and	50,138	13,200	13,200	13,860	13,200
Medical Services - 5235					

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #2 (Bayou Blue) - 140
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Op Supplies Medical, Drugs		3,150	3,150	3,300	3,150
Capital Outlay - Public Safety					
Fire Protection - 5200					
Acquisition of Equipment	14,000	38,500	38,500	40,425	38,500
Fire Fighting - 5210					
Acquisition of Equipment	24,056	5,500	5,500	6,000	5,500
Debt Service - Principal					
Fire Stations and Buildings - 5240					
Long-Term Debt Redeemed	39,609	40,490	40,490	40,490	41,390
Debt Service Interest					
Fire Stations and Buildings - 5240					
Interest on Long-Term Debt	2,817	1,937	1,937	1,937	1,036
Total Expenditures	<u>189,860</u>	<u>213,562</u>	<u>224,018</u>	<u>220,749</u>	<u>226,386</u>
Total Revenues VS Expenditures	66,801	53,252	37,147	51,015	45,064
Beginning Fund Balance	<u>530,202</u>	<u>592,890</u>	<u>597,003</u>	<u>634,150</u>	<u>634,150</u>
Ending Fund Balance	<u>\$ 597,003</u>	<u>\$ 646,142</u>	<u>\$ 634,150</u>	<u>\$ 685,165</u>	<u>\$ 679,214</u>

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Medical Complex CDBG - 142
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Medical Services - 6020					
Rents	\$ 1,495,910	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Transfer In from Medical Facility 360	17,406				
Proceeds from General Long - Term Loans	2,036,793	-	-	-	-
Total Revenues	3,550,109	1,200,000	1,200,000	1,200,000	1,200,000
Expenditures					
Health and Welfare					
Medical Services - 6020					
Regular Salaries and Wages Regular	32,066	42,536	41,554	42,536	42,536
Emp Benefits FICA or Supplemental Retirement	2,276	3,254	3,074	3,254	3,254
Deferred Compensation	120		1,905	1,950	1,950
Emp Benefits - health Insurance	4,913	7,369	7,369	7,369	7,369
Employee Benefits - Life & Disability			90	90	90
Emp Benefits Worker's Comp	192	6,644	1,969	6,644	6,644
Unemployment Insurance	52	155	253	155	155
Operating Services	332,272	430,000	430,000	430,000	430,000
Telephone	6,613		7,000	7,000	7,000
Rentals Buildings	25,849	32,200	32,200	32,200	32,200
Rentals Equipment	400				
Maintenace Grounds	1,084		3,000	3,000	3,000
Maintenace Buildings	230		5,000	5,000	5,000
Maint Srvcs (Contractual) Office Machines	40				
Professional Services	35,403	2,000	8,000	8,000	8,000
Miscellaneous Contractual	3,701				
Office Supplies	5,140	2,000	2,000	2,000	2,000
Op Supplies - Janitorial	59				
Op Supplies Food and Clothing	1,289				
Op Supplies Vehicle and Equipment	10				
Materials Cement and Pipes/Fittings	16,151				
Materials Miscellaneous	84				
Small Tools and Equipment	32				
Long Term Debt Redeemed		450,000	450,000	450,000	450,000
Medical Asistance	295,345				
Capital Outlay - Health and Welfare					
Medical Services - 6020					
In Kind Acquisition of Equipment	2,036,793				
Debt Service Principal					
Medical Services - 6020					
Long-Term Debt Redeemed	248,759	-	265,000	265,000	265,000
Total Expenditures	3,048,873	976,158	1,258,414	1,264,198	1,264,198
Total Revenues VS Expenditures	501,236	223,842	(58,414)	(64,198)	(64,198)
Beginning Fund Balance	-	180,679	501,236	442,822	442,822
Ending Fund Balance	\$ 501,236	\$ 404,521	\$ 442,822	\$ 378,624	\$ 378,624

Iberville Parish Council
 Plaquemine, Louisiana
Community Service Block Grant - 146
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Community Services Block Grant Administration -					
Federal Grants	\$ 74,959	\$ 95,500	\$ 120,000	\$ 85,500	\$ 85,500
General Assistance - 6125					
Transfers from the General Fund	-	19,405	-	-	-
Total Revenues	<u>74,959</u>	<u>114,905</u>	<u>120,000</u>	<u>85,500</u>	<u>85,500</u>
Expenditures					
Health and Welfare					
Community Services Block Grant Program - 6131					
Food and Clothing					
Medical Assistance					
Utility Assistance	69,768	80,500	115,000	80,500	80,500
General Assistance	5,191	15,000	5,000	5,000	5,000
Transfers					
General Assistance - 6125					
Transfers to the General Fund	19,405	19,405	-	-	-
Total Expenditures	<u>94,364</u>	<u>114,905</u>	<u>120,000</u>	<u>85,500</u>	<u>85,500</u>
Total Revenues VS Expenditures	(19,405)	-	-	-	-
Beginning Fund Balance	<u>24,206</u>	<u>24,206</u>	<u>4,801</u>	<u>4,801</u>	<u>4,801</u>
Ending Fund Balance	<u>\$ 4,801</u>	<u>\$ 24,206</u>	<u>\$ 4,801</u>	<u>\$ 4,801</u>	<u>\$ 4,801</u>

Iberville Parish Council

Plaquemine, Louisiana

LIHEAP - 148

2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Low Income Home Energy Assist. Program Admin					
Federal Grants	\$ 17,969	\$ 18,000	\$ -	\$ -	\$ -
Refunds of Expenditures	156				
Miscellaneous	649	-	-	-	-
Total Revenues	<u>18,774</u>	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Low Income Home Energy Assist. Program Admin					
Transfers to Office of Social Services	17,969	18,000	-	-	-
Total Expenditures	<u>17,969</u>	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	805	-	-	-	-
Beginning Fund Balance	<u>2,305</u>	<u>2,305</u>	<u>3,110</u>	<u>3,110</u>	<u>3,110</u>
Ending Fund Balance	<u>\$ 3,110</u>	<u>\$ 2,305</u>	<u>\$ 3,110</u>	<u>\$ 3,110</u>	<u>\$ 3,110</u>

Iberville Parish Council
Plaquemine, Louisiana
Emergency 911 - 150
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
911 - 5533					
General Sales and Use	800,000	500,000	500,000	300,000	300,000
911 Telephone Fees - regular	140,751	140,000	140,000	140,000	140,000
911 Fees - Restricted	227,691	175,000	175,000	175,000	175,000
Refunds of Expenditures	15,184	15,000	15,000	15,000	15,000
Total Revenues	1,183,626	830,000	830,000	630,000	630,000
Expenditures					
Public Safety					
911 - 5533					
Regular Salaries and Wages Regular	295,077	298,761	324,951	376,979	376,979
Regular Salaries and Wages Overtime	55,302		37,223		
Emp Benefits FICA or Supplemental Retirement	5,200	4,332	5,248	5,466	5,466
Deferred Compensation	5,966	4,207	7,265	1,587	1,587
Emp Benefits Retirement Contributions	50,439	43,320	46,561	47,122	47,122
Emp Benefits - health Insurance	45,445	58,956	21,979	73,694	73,694
Employee Benefits - Life & Disability			883	900	900
Emp Benefits Worker's Comp	1,863	2,091	2,110	2,639	2,639
Unemployment Insurance	1,638	1,238	2,626	1,548	1,548
Publication-of Legal-Notices	1,452	200	200	200	200
Postage and Box Rent	18	100	100	100	100
Telephone	48,977	80,000	80,000	80,000	80,000
Pager, Messenger, and Delivery Service	549	2,000	2,000	2,000	2,000
Radio and Television Services	1,773	400	400	400	400
Maintenance Services (Contractual)	5,467	10,000	10,000	10,000	10,000
Professional Services	44,558				
Insurance Employee Liability Insurance	19,000	19,000	19,000	19,000	19,000
Office Supplies	136	4,000	4,000	4,000	4,000
Op Supplies Food and Clothing	1,455	3,200	3,200	3,200	3,200
Op Supplies Miscellaneous		500	500	500	500
Travel Transportation, Mileage	186	500	500	500	500
Travel Convention, Seminar Registration		500	500	500	500
911-wireless - 5534					
Telephone	2,424	2,000	2,000	2,000	2,000
Capital Outlay - Public Safety					
911 - 5533					
Acquisition of Equipment		100,000	100,000	50,000	50,000
Building Improvements	115,482	355,000	900,000	-	-
Total Expenditures	702,407	990,305	1,571,246	682,335	682,335
Total Revenues VS Expenditures	481,219	(160,305)	(741,246)	(52,335)	(52,335)
Beginning Fund Balance	579,675	355,321	1,060,894	319,648	319,648
Ending Fund Balance	\$ 1,060,894	\$ 195,016	\$ 319,648	\$ 267,313	\$ 267,313

Iberville Parish Council
 Plaquemine, Louisiana
FEMA Utility Assistance Fund - 151
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
FEMA Utility Assistance - 6145					
Federal Grants	\$ 6,482	\$ 14,501	\$ 10,000	\$ 10,000	\$ 10,000
Total Revenues	<u>6,482</u>	<u>14,501</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Expenditures					
Health and Welfare					
FEMA Utility Assistance - 6145					
Utility Assistance	6,475	14,501	11,486	10,000	10,000
Total Expenditures	<u>6,475</u>	<u>14,501</u>	<u>11,486</u>	<u>10,000</u>	<u>10,000</u>
Total Revenues VS Expenditures	7		(1,486)		
Beginning Fund Balance	<u>1,479</u>	<u>1,479</u>	<u>1,486</u>	-	-
Ending Fund Balance	<u>\$ 1,486</u>	<u>\$ 1,479</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
Section 8 Housing Fund - 152
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Public Housing - 7455					
Federal Grants	\$ 124,922	\$ 150,000	\$ 130,000	\$ 135,450	\$ 135,450
Refunds of Expenditures	14,654	6,500	19,000	19,000	19,000
Total Revenues	<u>139,576</u>	<u>156,500</u>	<u>149,000</u>	<u>154,450</u>	<u>154,450</u>
Expenditures					
Housing Assistance Payments					
Public Housing - 7455					
Publication-of Legal-Notices	243		41	250	250
Professional Svcs Accounting, Auditing,	2,000	2,500	2,500	2,500	2,500
Office of Community Services Admin Fee	1,196	1,500	1,700	1,700	1,700
Administrative Fee	14,927	12,500	25,000	25,000	25,000
Rent Assistance	<u>121,925</u>	<u>140,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
Total Expenditures	<u>140,291</u>	<u>156,500</u>	<u>154,241</u>	<u>154,450</u>	<u>154,450</u>
Total Revenues VS Expenditures	(715)		(5,241)		
Beginning Fund Balance	<u>21,153</u>	<u>21,153</u>	<u>20,438</u>	<u>15,198</u>	<u>15,198</u>
Ending Fund Balance	<u>\$ 20,438</u>	<u>\$ 21,153</u>	<u>\$ 15,198</u>	<u>\$ 15,198</u>	<u>\$ 15,198</u>

Iberville Parish Council
 Plaquemine, Louisiana
Disaster Relief Fund - 153
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
IGR Operating Public Health					
Natural Disaster Relief					
Gifts and Donations	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Health and Welfare					
Natural Disaster Relief					
General Assistance	-	-	-	79,513	79,513
Total Expenditures	-	-	-	79,513	79,513
Total Revenues VS Expenditures	-	-	-	(79,513)	(79,513)
Beginning Fund Balance	79,513	79,513	79,513	79,513	79,513
Ending Fund Balance	\$ 79,513	\$ 79,513	\$ 79,513	\$ -	\$ -

Iberville Parish Council
 Plaquemine, Louisiana
LA Recovery Authority CDBG - 351
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Public Works - 5600					
Federal Grants	\$ 5,026,457	\$ 1,000,000	\$ 2,185,000	\$ 1,000,000	\$ 1,000,000
Local Grants					
Transfers from the General Fund	-	-	-	-	-
Total Revenues	<u>5,026,457</u>	<u>1,000,000</u>	<u>2,185,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Expenditures					
Expenditures					
General Government					
Public Works - 5600					
Professional Services	3,320,760		100,000		
Grants					
Grants to Grosse Tete	30,411				
Grants to Maringouin	69,927				
Grants to Plaquemine	197,400	1,000,000	135,000		
Grants to Rosedale					
Grants to St. Gabriel	262,714		700,000		
Grants to White Castle	613,690				
Capital Outlay - General Government					
Public Works - 5600					
Professional Services	532,710				
Infrastructure other than buildings			1,200,000	1,000,000	1,000,000
Construction in progress Drainage	-	-	50,000	-	-
Total Expenditures	<u>5,027,612</u>	<u>1,000,000</u>	<u>2,185,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Total Revenues VS Expenditures	(1,155)				
Beginning Fund Balance	<u>100,009</u>	<u>100,009</u>	<u>98,854</u>	<u>98,854</u>	<u>98,854</u>
Ending Fund Balance	<u>\$ 98,854</u>	<u>\$ 100,009</u>	<u>\$ 98,854</u>	<u>\$ 98,854</u>	<u>\$ 98,854</u>



REVENUES

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

General Sales and Use Tax

\$169,950 is budgeted pursuant to an agreement with between Iberville Parish Council and each of the above fire departments to provide fire protection service in their predetermined service areas.

Office of Emergency Preparedness:

Grant Management - Federal Grants

Any additional awards for 2017 will require a budget amendment.

Drainage Maintenance Fund:

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. For 2017, we have budgeted \$2,900,000 in taxes due to the increase in property valuation.

Iberville Parish Coroner:

Fees for Services

Fees for professional services in the incorporated and un-incorporated areas of the Parish.

General Sales and Use Tax

Iberville has budgeted \$247,425 in Sales/Use Tax revenue to the Coroner to cover salaries and related benefits through the end of 2016.

Criminal Court Fund:

Statutory Payments to the General Fund

Louisiana statute provides for one half of cash balance to be transferred to the General Fund at year end. IPC anticipates transferring \$11,559 at the end of 2016.

Visitor Enterprise Fund:

Hotel Motel Tax

2% tax on hotel occupancy 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 \$200,000 transferred in from the General Fund to cover expenditures.

Substance Abuse Center:

State Grants

Iberville Parish receives state fiscal year grants of \$35,000 for treatment and \$44,000 for prevention. 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 \$63,024 has been increased for 2016; court support is budgeted to the extent collected. This drug court money is governed by the Louisiana Supreme Court.

Fire District #1 (East Side):

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. For the coming year, we will have an increase in taxes because of an increase in property valuation.

Fees for Services

Fees charged for fighting fires in industrial areas pursuant to the cooperative endeavor agreements between local industry and the fire district governing board.

Public Building Maintenance:

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. For the coming year, we will have an increase in taxes because of an increase in property valuation.

General Sales and Use Taxes

We have dedicated a portion (\$1,000,000) for 2016 and (\$750,000) for 2017 - 1% Sales and Use tax to the maintenance of Iberville Parish public buildings.

Vehicle and Equipment Replacement Fund:

General Sales and Use Taxes

This fund is supported by revenue transferred in from the Capital Improvement Fund. We have budgeted a total of \$350,000 in Sales Tax Revenue for 2016 and \$350,000 for 2017.



Iberville Parish Solid Waste:

General Sales and Use Taxes

\$3,750,000 is budgeted for Sales and Use tax collections for 2017. This represents an increase of \$250,000 from the projected actual for 2016.

Parishwide Water Operation SRF:

General Sales and Use Taxes

These funds are reserved for construction and/or debt retirement in Iberville Water District #3. A portion of our Sales Tax has been allocated to support any expenditures for this purpose.

Fire District #2 (Bayou Blue):

Ad Valorem Taxes

This tax roll information is provided by the Assessor's Office. For the coming year, we will have no changes in taxes because of property valuation.

Iberville Medical Complex CDBG:

Rents

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

Emergency 911:

General Sales and Use

We have dedicated \$300,000 of our 2016 fund the operations and maintenance of the Iberville Parish Emergency 911 Office.

911 Fees Regular

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

Refund of Expenditures

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

911 Fees Restricted

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



LA Recovery Authority – CDBG

Federal Grant – CDBG – HUD

We received funds in 2015 from the Louisiana Recovery Authority for Gustav related projects. We do not know exactly what that number will be so we have budgeted \$1,000,000 in the revenues. Should we receive a larger portion; the fund budget will be amended by ordinance.

EXPENDITURES

Bayou Pigeon Volunteer Fire Department:

Communications

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

Construction in Progress

Construction of New Fire Station at a budgeted cost of \$500,000.

Bayou Sorrel Volunteer Fire Department:

Communications

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

Bayou Goula Volunteer Fire Department:

Grants to Bayou Goula Volunteer Fire Department

Tax funds remitted to Bayou Goula Fire and Rescue Inc. pursuant to an agreement between Iberville Parish and Bayou Goula Fire and Rescue Inc. to provide fire protection.

Office of Emergency Preparedness:

Acquisition of Equipment – Capital Outlay

Office of Domestic Preparedness State Homeland Security Grant Program will award funds for 2017. Those awards for 2017 will require a budget amendment.

Drainage Maintenance:

Op Supplies/ Vehicle and Equipment

We have budgeted a total of \$300,000 for equipment maintenance for 2017.

Op Supplies/ Fuel

We have budgeted a total of \$100,000 to purchase fuel for 2017.

Acquisition of Equipment

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



Coroner:

Insurance Premiums

This includes bonds, worker's compensation, and professional liability.

Statutory Payments to the Coroner

Iberville has budgeted \$208,000 to cover salaries and related benefits for the 2016. Those payments are remitted to the Coroner on a semiannual basis.

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.

Substance Abuse Center:

Professional Services

This is the director's contract, teachers, bus drivers, and physicians' payments.

Fire District #1 (East Side):

Communications

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

Building/ Grounds/ General Plant

Finish out 3rd phase of Station Renovation at an estimated cost of \$200,000.

Parish Transportation Fund:

Road Materials

A line item was budgeted in the amount of \$550,000 for 2016 to purchase materials for the maintenance of all Iberville Parish Roadways.

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

Public Building Maintenance:

No major capital outlay is budgeted for the Public Building Maintenance Fund for 2017.



Vehicle and Equipment Replacement Fund:

We have budgeted \$350,000 in 2017 to go toward the future purchase or lease/purchase of equipment and/or motor vehicles, except for Drainage, Public Building Maintenance and Solid Waste Equipment.

Sales Tax Roads:

Op Supplies Vehicle and Equipment

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

Professional Services/Iberville Bridge Study

This accounts for general engineering and the Iberville Bridge study.

Op Supplies Fuel

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

Solid Waste Fund:

Solid Waste – General Use

This general use account is for all miscellaneous solid waste projects throughout the Parish.

Solid Waste – Residential and Boom

The contract for Residential and Boom will take effect in January Of 2016. The contract calls for Once per week fully automated residential and manual boom truck through January of 2020 at a cost of \$15.89/household/month.

Solid Waste – Recycling

We have budgeted to continue with the recycle drop-off points for 2017.

Solid Waste – Neighborhood Cleanups

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

Solid Waste - Governmental Building

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

Miscellaneous Contractual Services

This is the contract with Hunt Correctional Center for litter pickup and road side clean-up, by prison inmate work crews.

Fire District #2 (Bayou Blue):

Communications



Special Revenue Funds Budgetary Comments

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

Iberville Medical Complex CDBG:

Operating Services

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

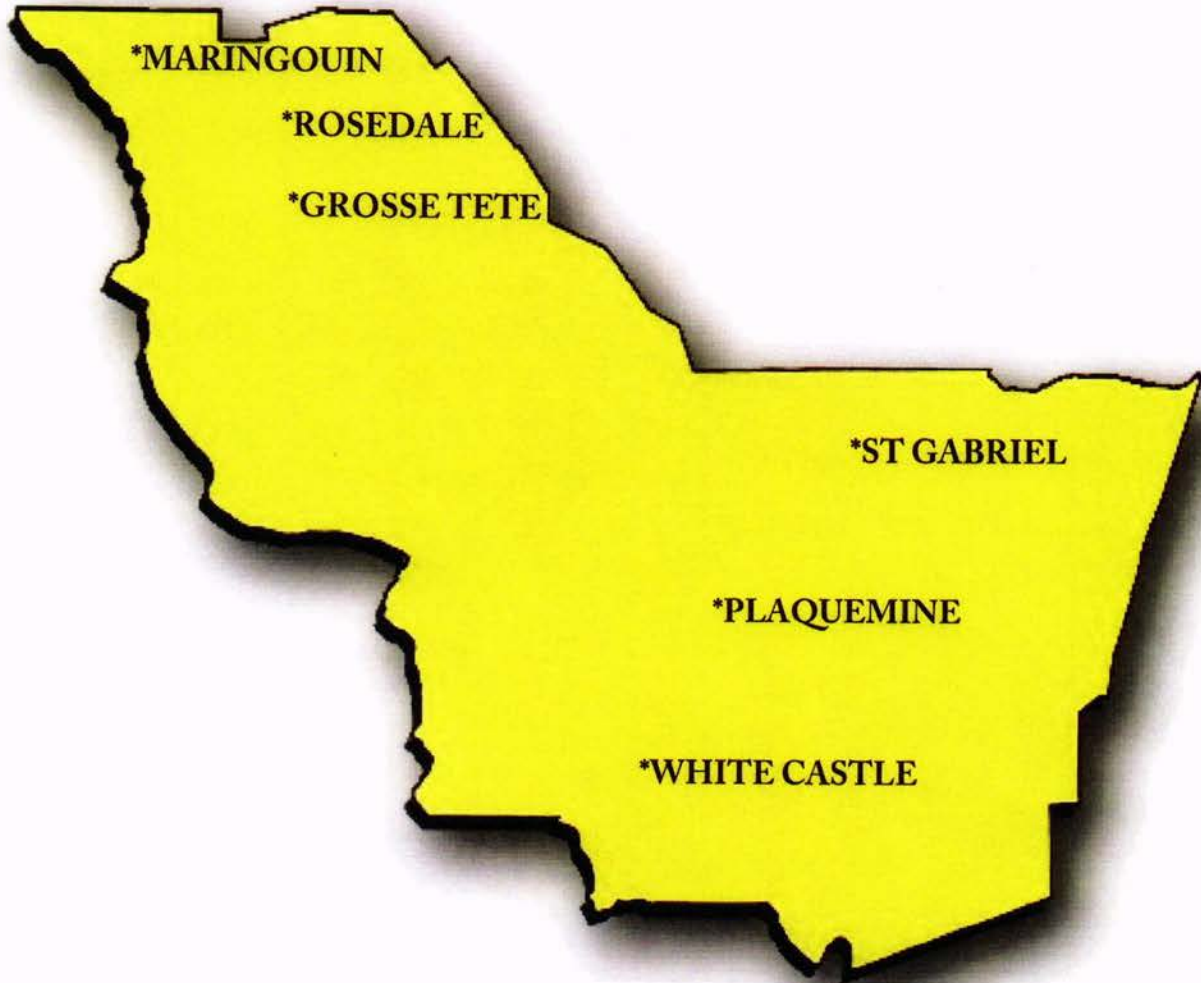
Long Term Debt Redeemed

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

**This page contains
no financial data.**

DEBT SERVICE FUNDS

Iberville Parish, La





Overview of Fund Structure – Debt Service

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 2007 issuance of \$12,000,000 in Revenue Bonds, The 2009 issuance \$8,970,000 and the 2016 issuance of \$10,140,000 in Revenue Bonds.
2. *Sales Tax Bond Reserve Fund.* This fund is no longer required and was closed out during 2016 because of the fully insurance refunding of the 2007 and 2009 bonds.
3. *2015 DHH Loan Reserve Fund.* This reserve was not required to be fully funded until the end of the three year drawdown period. We decided to fully fund the reserve in year one. The reserve total is \$235,930.
4. *DHH Loan Debt Service Fund.* This fund is used to hold equivalent of one year's debt service, principal and interest. Iberville began making sinking fund payments in October of 2015. Those payments are designed by bond covenants to make sure that the debt is deposited and available in timely manner.

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Bond Debt Service - 232
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Sales Taxes					
Financial Administration - 4505					
General Sales and Use	\$ 1,739,150	\$ 1,749,750	\$ 1,749,750	\$ 1,530,437	\$ 1,530,437
Transfers In					
Financial Administration - 4505					
Transfers from Bond Reserve			890,803		
Bond Proceeds					
Financial Administration - 4505					
Bond Premium			881,625		
Bond Proceeds	-	-	10,410,000	-	-
Total Revenues	<u>1,739,150</u>	<u>1,749,750</u>	<u>13,932,178</u>	<u>1,530,437</u>	<u>1,530,437</u>
Expenditures					
Public Works					
2016 Refunding					
Cost of issuing bonds			249,710	286,637	286,637
Debt Service Principal					
2007 Bond - 4505					
Long-Term Debt Redeemed	530,000	560,000	8,160,000	585,000	585,000
2009 Bond - 5705					
Long-Term Debt Redeemed	535,000	560,000	4,315,000	585,000	585,000
Debt Service Interest					
2007 Bond - 4505					
Interest on Long-Term Debt	378,681	354,556	692,194	36,900	36,900
2009 Bond - 5705					
Interest on Long-Term Debt	263,644	241,595	479,444	36,900	36,900
Total Expenditures	<u>1,707,325</u>	<u>1,716,151</u>	<u>13,896,348</u>	<u>1,530,437</u>	<u>1,530,437</u>
Total Revenues VS Expenditures	31,825	33,599	35,830		
Beginning Fund Balance	<u>1,506,390</u>	<u>1,513,765</u>	<u>1,538,215</u>	<u>1,574,045</u>	<u>1,574,045</u>
Ending Fund Balance	<u>\$ 1,538,215</u>	<u>\$ 1,547,364</u>	<u>\$ 1,574,045</u>	<u>\$ 1,574,045</u>	<u>\$ 1,574,045</u>

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Bond Reserve - 235
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Use of Money and Property					
Paved Streets - 5705					
Interest Earnings	\$ 257	\$ 350	\$ 484	\$ -	\$ -
Interest on Bonds - 7615					
Interest Earnings	25	-	-	-	-
Total Revenues	<u>257</u>	<u>350</u>	<u>484</u>	<u>-</u>	<u>-</u>
Expenditures					
Transfers out					
Finance Administration -4505					
Transfers to DSF	-	-	890,803	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>890,803</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	257	350	(890,319)		
Beginning Fund Balance	<u>890,037</u>	<u>890,387</u>	<u>890,319</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 890,294</u>	<u>\$ 890,737</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
2015 DHH Loan Reserve - 237
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Use of Money and Property					
Water - 5920					
Interest Earnings	\$ 48	\$ 50	\$ 300	\$ 300	\$ 300
Transfers in					
Water - 5920					
Transfer in from CIF	235,930	-	-	-	-
Total Revenues	<u>235,978</u>	<u>50</u>	<u>300</u>	<u>300</u>	<u>300</u>
Expenditures					
Debt Service Principal					
Paved Streets - 5705					
Professional Services	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues VS Expenditures	235,978	50	300	300	300
Beginning Fund Balance	<u>-</u>	<u>235,980</u>	<u>235,978</u>	<u>236,278</u>	<u>236,278</u>
Ending Fund Balance	<u>\$ 235,978</u>	<u>\$ 236,030</u>	<u>\$ 236,278</u>	<u>\$ 236,578</u>	<u>\$ 236,578</u>

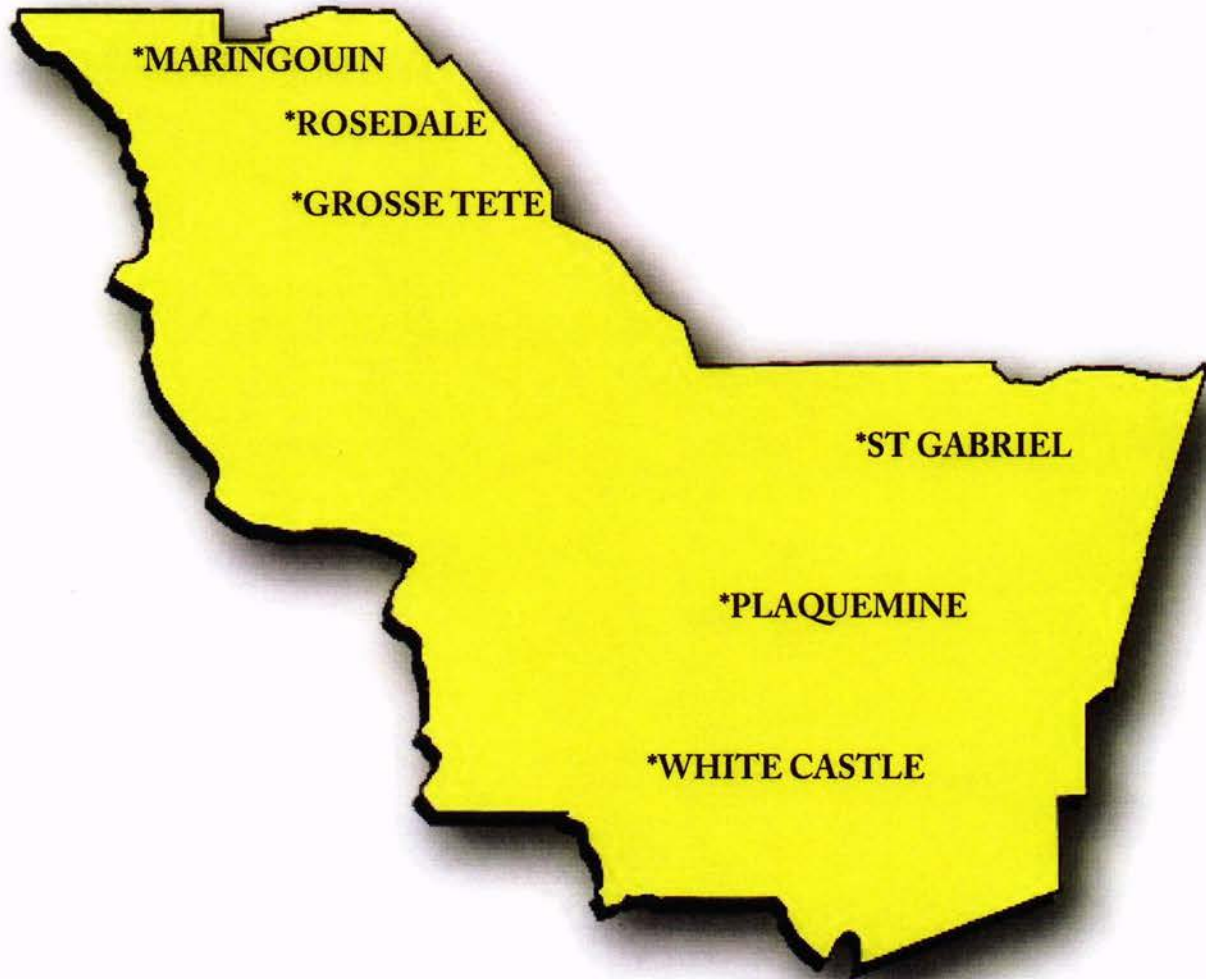
Iberville Parish Council
 Plaquemine, Louisiana
DHH Loan Debt Service Fund - 238
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
Sales Taxes					
Water - 5920					
General Sales and Use	<u>59,297</u>	<u>460,854</u>	<u>481,188</u>	<u>481,000</u>	<u>481,000</u>
Total Revenues	<u>59,297</u>	<u>460,854</u>	<u>481,188</u>	<u>481,000</u>	<u>481,000</u>
Expenditures					
Debt Service Principal					
Water - 5920					
Long-Term Debt Redeemed				110,000	110,000
Debt Service Interest					
Water - 5920					
Interest on Long-Term Debt	<u>-</u>	<u>180,559</u>	<u>35,858</u>	<u>120,000</u>	<u>120,000</u>
Total Expenditures	<u>-</u>	<u>180,559</u>	<u>35,858</u>	<u>230,000</u>	<u>230,000</u>
Total Revenues VS Expenditures	59,297	280,295	445,330	251,000	251,000
Beginning Fund Balance	<u>-</u>	<u>59,297</u>	<u>59,297</u>	<u>504,627</u>	<u>504,627</u>
Ending Fund Balance	<u>\$ 59,297</u>	<u>\$ 339,592</u>	<u>\$ 504,627</u>	<u>\$ 755,627</u>	<u>\$ 755,627</u>

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no financial data.**

CAPITAL PROJECT FUNDS

Iberville Parish, La





OVERVIEW

Capital Project Funds account for the financial resources to be used for the acquisition, construction, and improvement of major capital facilities not reported in other governmental funds. For the budget year 2017, the Parish will maintain four (4) capital project funds. Those funds are:

- The *Capital Improvement Fund* accounts for small capital outlay projects that are funded solely through the use of Parish resources.
- *Iberville Parish Medical Facility Fund* – CDBG accounts for all funds distributed by the Federal Government by the U.S. Department of Housing and Urban Development pass through the State of Louisiana for the construction of a Medical Center in Plaquemine. This project is directly related to the recovery from Hurricane Gustav.
- The *WD3 Line Extension Project DHH Fund* - will account for all capital outlay in association with the \$8 million dollar DHH loan. This fund was created specifically to handle all outlay on the Water District 3 water line enlargement project and tank raising.
- The *Industrial Park Fund* is a capital outlay fund that carries a fund balance that exists of sale of property. These funds are expected to be utilized on infrastructure enhancements as new tenants become available.

BUDGET HIGHLIGHTS

- In the *Capital Improvement Fund* - we have budgeted \$2,500,000 in 2017 for HVAC replacement at the courthouse. \$1,200,000 is budgeted in 2017 for a senior center building in North Iberville
- *Iberville Medical Facility Fund* – The Iberville Parish completed the CDBG funded Medical Facility in January of 2015.
- The *WD3 Line Extension Project DHH Fund* – accounts for a total \$8,000,000 to be spent on waterline enhancements in WD#3.

Iberville Parish Council
Plaquemine, Louisiana
5-Year Capital Improvement Budget
2017 Budget
(Budget Years 2017 to 2021)

	2017 Proposed	2018 Year 2	2019 Year 3	2020 Year 4	2021 Year 5
Revenues					
General Sales and Use Tax for Capital Improvement Fund	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
Interest Earnings	7,500	8,500	9,500	10,500	11,500
Federal Grants					
State Grants					
Intergovernmental Revenues					
Proceeds from General Long Term Debt	-	-	-	-	-
Total Revenues	<u>2,607,500</u>	<u>2,608,500</u>	<u>2,609,500</u>	<u>2,610,500</u>	<u>2,611,500</u>
Expenditures					
General Government					
Professional Services - Engineering		200,000	200,000	200,000	200,000
Building /Grounds/General Plant	2,500,000	1,000,000			
Jail -Building Construction					
Iberville Medical Facility					
Rifle Range					
Capital Improvement Projects			1,000,000	1,000,000	1,000,000
Water					
Construction in Progress	150,000	150,000	150,000	150,000	150,000
Road Construction Capital Improvement Fund					
Construction in Progress Roads		500,000	500,000	500,000	500,000
Paved Streets					
Construction in Progress Roads		500,000	500,000	500,000	500,000
Programs for Elderly					
Professional Services	200,000				
Capital Outlay	1,000,000				
Economic Development					
Construction in Progress	-	-	-	-	-
Total Expenditures	<u>3,850,000</u>	<u>2,350,000</u>	<u>2,350,000</u>	<u>2,350,000</u>	<u>2,350,000</u>
Total Revenues vs Expenditures	(1,242,500)	258,500	259,500	260,500	261,500
Projected Beginning Fund Balance	<u>3,405,496</u>	<u>2,162,996</u>	<u>2,421,496</u>	<u>2,680,996</u>	<u>2,941,496</u>
Projected Ending Fund Balance	<u>\$ 2,162,996</u>	<u>\$ 2,421,496</u>	<u>\$ 2,680,996</u>	<u>\$ 2,941,496</u>	<u>\$ 3,202,996</u>

Iberville Parish Council
Plaquemine, Louisiana
Capital Improvement Fund - 341
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Sales Taxes					
Public Works - 5600					
General Sales and Use	\$ 2,324,292	\$ 2,400,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
IGR Operating - Public Works					
Drainage and Flood Control - 5800					
Federal Grants		500,000			
Marinas - 7100					
State Grants-Public Works					
Use of Money and Property					
Public Works - 5600					
Interest Earnings	3,271		7,500	7,500	7,500
Loan Proceeds					
Water					
Proceeds from General Long - Term Loans	411,482	-	-	-	-
Total Revenues	2,739,045	2,900,000	2,607,500	2,607,500	2,607,500
Expenditures					
Capital Outlay - General Government					
Financial Administration - 4505					
Professional Svcs Engineering					
General Governmental Buildings and Plant - 4620					
Professional Svcs Engineering	40,816				
Construction in Progress	14,000	1,500,000	2,000,000	2,500,000	2,500,000
Public Works - 5600					
Construction in Progress		425,000	425,000		
Public Works - 5600					
Professional Svcs Accounting, Auditing, Bookkeepi					
Capital Outlay - Public Safety					
Jail - 5623					
Acquisition of Buildings					
Capital Outlay - Public Works					
Public Works - 5600					
Construction in Progress	93,468	250,000	250,000		
Streets, Roadways, etc. - 5700					
Construction in Progress					
Paved Streets - 5705					
Construction in Progress	506,246	200,000	200,000		
Drainage and Flood Control - 5800					
Construction in Progress		500,000			
Sewerage Collection and Disposal - 5875					
Professional Svcs Engineering					
Construction In Progress Sewer					
Water - 5920					
Construction In Progress Sewer					
Programs for Elderly					
Advertising, Dues and Subscriptions					
Publication-of Legal-Notices					
Professional Svcs Engineering				200,000	200,000
Construction in Progress				1,000,000	1,000,000
Capital Outlay - Health and Welfare					
Animal Control - 6045					
Acquisition of Buildings		120,000			

Iberville Parish Council
 Plaquemine, Louisiana
Capital Improvement Fund - 341
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Water - 5920					
Construction in Progress	1,037,926		150,000	150,000	150,000
Medical Services - 6020					
Professional Services	14,430				
Capital Outlay - Culture and Recreation					
Civic Center - 5630					
Construction in Progress					
Transfers					
Water - 5920					
Transfer to DHH Bond Reserve Fund	235,930				
Transfer to the North Iberville Community Center Project	-	-	-	-	-
Total Expenditures	<u>1,942,816</u>	<u>2,995,000</u>	<u>3,025,000</u>	<u>3,850,000</u>	<u>3,850,000</u>
Total Revenues VS Expenditures	796,229	(95,000)	(417,500)	(1,242,500)	(1,242,500)
Beginning Fund Balance	<u>3,026,767</u>	<u>3,415,837</u>	<u>3,822,996</u>	<u>3,405,496</u>	<u>3,405,496</u>
Ending Fund Balance	<u>\$ 3,822,996</u>	<u>\$ 3,320,837</u>	<u>\$ 3,405,496</u>	<u>\$ 2,162,996</u>	<u>\$ 2,162,996</u>

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Parish Medical Facility CDBG - 360
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
IGR - Capital Outlay - Public Works					
Public Works - 5600					
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
State Grants	172,831				
Miscellaneous Revenue					
Public Works - 5600					
Refund of Expenditures	17,612	-	-	-	-
Total Revenues	190,443	-	-	-	-
Expenditures					
Capital Outlay - General Government					
Public Works - 5600					
Professional Services	558,443				
Transfers					
Water - 5920					
Transfer to Iberville Medical Complex	17,406	-	-	-	-
Total Expenditures	575,849	-	-	-	-
Total Expenditures	-	-	-	-	-
Total Revenues VS Expenditures	(385,406)				
Beginning Fund Balances	1,275,556				
Beginning of the Year Restatement	(890,150)	-	-	-	-
Fund Balance at Beginning of Year Restated	385,406	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Iberville Parish Council
 Plaquemine, Louisiana
WD3 Line Extension Project DHH - 364
 2017 Budget

	<u>2015 Actual</u>	<u>2016 Original</u>	<u>2016 Revised</u>	<u>2017 Request</u>	<u>2017 Budget</u>
Revenues					
IGR - Capital Outlay - Health and Welfare					
Water - 5920					
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds					
Water - 5920					
Proceeds from General Long-Term Loans	<u>1,417,916</u>	<u>4,000,000</u>	<u>2,800,000</u>	<u>875,000</u>	<u>875,000</u>
Total Revenues	<u>1,417,916</u>	<u>4,000,000</u>	<u>2,800,000</u>	<u>875,000</u>	<u>875,000</u>
Expenditures					
Capital Outlay - Health and Welfare					
Water - 5920					
Construction in Progress	<u>1,417,916</u>	<u>4,000,000</u>	<u>2,800,000</u>	<u>875,000</u>	<u>875,000</u>
Total Expenditures	<u>1,417,916</u>	<u>4,000,000</u>	<u>2,800,000</u>	<u>875,000</u>	<u>875,000</u>
Total Revenues VS Expenditures					
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Industrial Park - 366
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Sale of Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
construction in Progress	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Total Revenues VS Expenditures	-	-	-	-	-
Beginning Fund Balance	110,000	110,000	110,000	110,000	110,000
Ending Fund Balance	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000

REVENUES

Capital Improvement Fund:

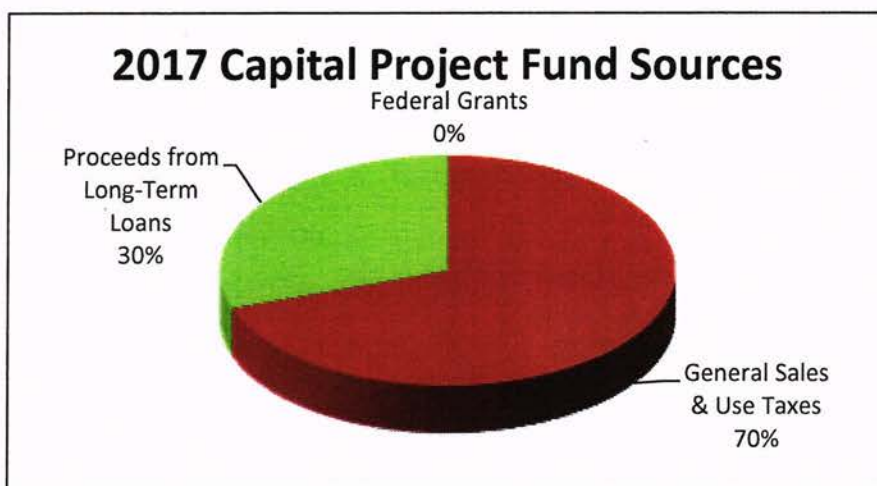
General Sales and Use

The Capital Improvement Fund is funded mainly through sales tax collections. Revenues increased for 2016 due to increased collections from sales tax audits.

WD3 Line Extension Project DHH

General Sales and Use

This project is funded with a DHH loan.



EXPENDITURES

Capital Improvement Fund:

Buildings / Grounds / Plants

\$2,500,000 was budgeted for HVAC replacement at courthouse in 2017. This project will reduce 30% operating costs due to a decrease in electricity use and a reduction in expected maintenance costs.

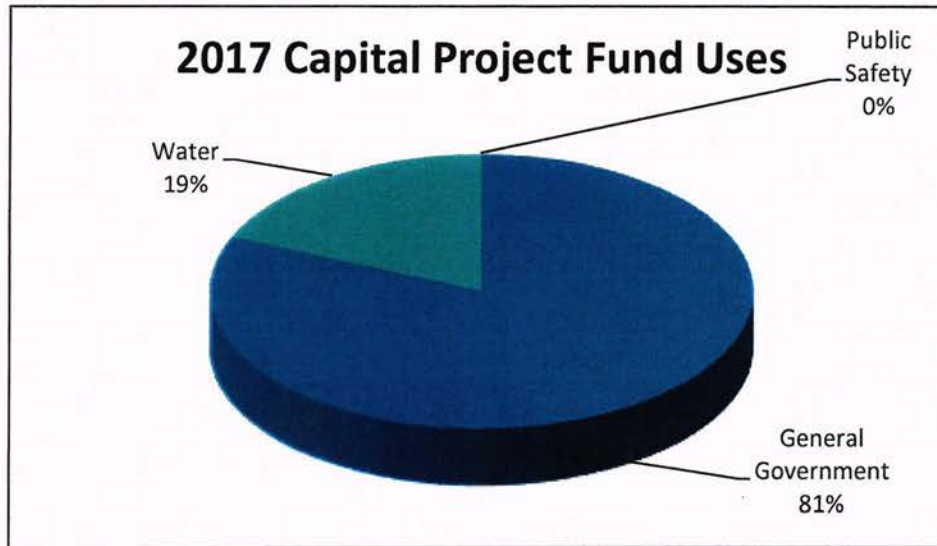
Programs for Elderly – Construction in Progress

\$1,200,000 is budgeted in 2017 for the construction of Senior Center in North Iberville.

WD3 Line Extension Project DHH

Construction in Progress

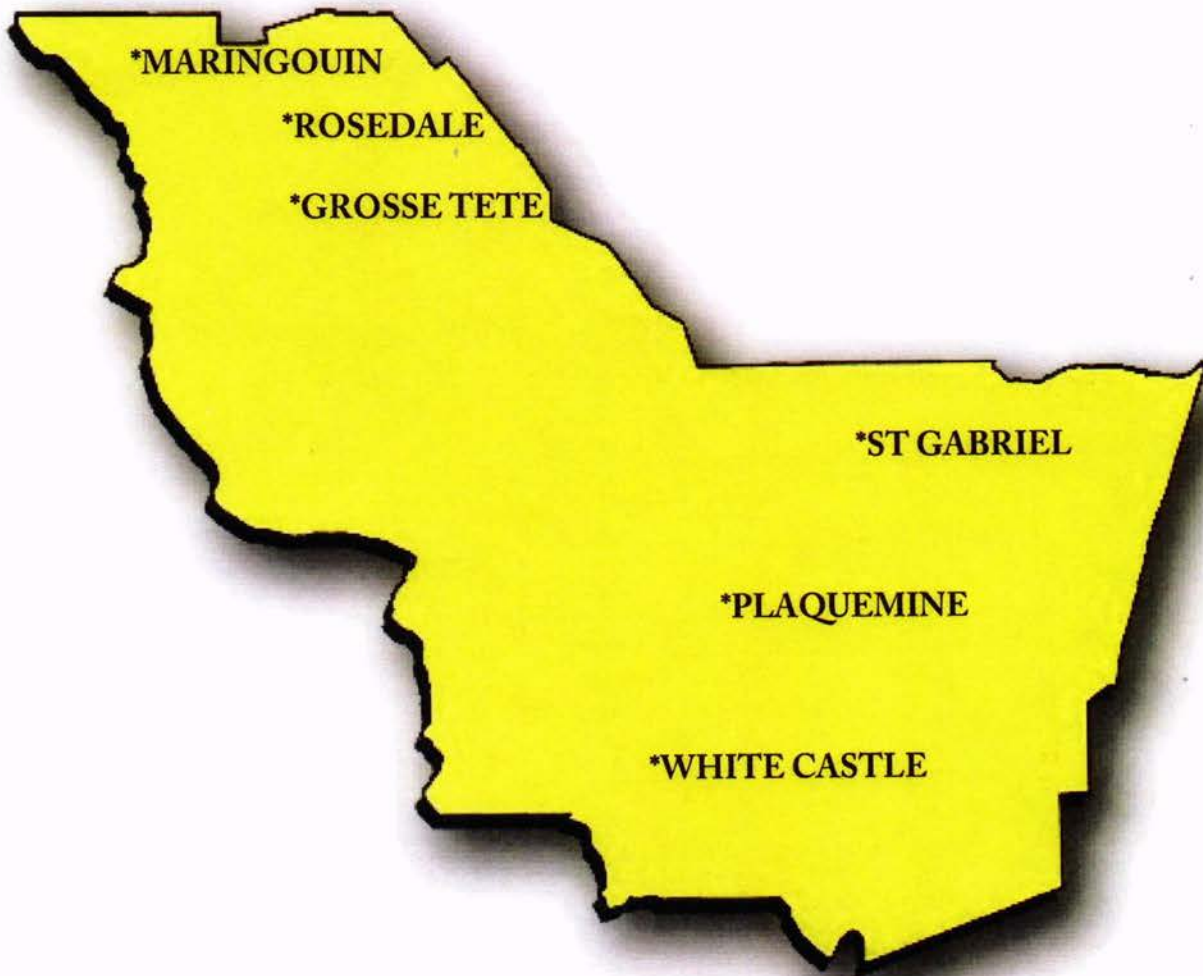
Waterline enhancement for WD#3 started in 2015 and will continue into 2017. The waterline enhancements will take water straight from the water treatment facility and distribute to residents, therefore decreasing the costs of chemicals previously required to treat water coming from the wells. This project will have no impact on operations.



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no financial data.**

ENTERPRISE FUNDS

Iberville Parish, La





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 large. The departments which fall under this fund type 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 also manages Water District #3 in the South Iberville Area and the Highway 1148 water system. The Utility Department is self-supported by the sale of natural gas and water.

BUDGET HIGHLIGHTS

The *Iberville Parish Sale/Use Tax Department* sales tax projections for 2016 has increased due to continued improvement in economic conditions.

The Iberville Parish Utility Department continues to operate with a positive net income. The Utility Department used this net income to improve the utility system.

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Department
 2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Revenues					
Sales Tax	\$ 850,789	\$ 864,500	\$ 978,900	\$ 869,500	\$ 869,500
Occupational License	-	2,000	2,000	2,000	2,000
Total Receipts	<u>850,789</u>	<u>866,500</u>	<u>980,900</u>	<u>871,500</u>	<u>871,500</u>
Expense					
Administrative Salaries	213,164	190,000	185,000	185,000	185,000
Retirement	30,726	30,000	30,000	30,000	30,000
Medicare	2,367	2,200	2,200	2,200	2,200
Health Insurance	30,092	31,000	30,000	30,000	30,000
Worker's Compensation	1,250	1,000	1,000	1,000	1,000
Unemployment Insurance	805	1,000	500	1,000	1,000
Employee Benefit - Life & Disability			500	500	500
Employee Benefit - Deferred	8,424	8,500	8,500	8,500	8,500
Travels	137	500	300	500	500
Vehicle Expense	1,170	3,000	2,000	3,000	3,000
Mileage					
Lodging	796	1,000	1,000	1,000	1,000
Meals	28	500	200	500	500
Postage	13,139	10,000	13,000	13,000	13,000
Insurance (Bonds)	270	300	300	300	300
Rent - Office	9,600	9,600	9,600	9,600	9,600
Office Supplies	16,166	14,000	14,000	14,000	14,000
Telephone Expense	2,175	2,500	2,500	2,500	2,500
Professional Services Fees	3,677	3,500	4,000	3,500	3,500
Audit Fees	428,890	460,000	475,000	460,000	460,000
Accounting Fees	1,270	2,500	1,500	1,500	1,500
Bank Service Charges	3,027	3,500	3,500	3,500	3,500
Legal Fees	66,239	70,000	175,000	80,000	80,000
Uniforms	156		600		
Seminars	1,308	1,200	1,300	1,200	1,200
Equipment Maintenance	559	2,000	1,500	1,500	1,500
Computer Service Agreement	13,338	13,500	12,500	12,500	12,500
Auto Insurance	1,002	2,200	2,200	2,200	2,200
Occupational License Expense		2,000	2,000	2,000	2,000
Publications					
Acquisition of Equipment					
Miscellaneous Repairs					
Miscellaneous Expense	1,014	1,000	1,200	1,000	1,000
Total Disbursements	<u>850,789</u>	<u>866,500</u>	<u>980,900</u>	<u>871,500</u>	<u>871,500</u>
Total Receipts vs Disbursements	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
<u>Revenues</u>					
<u>Natural Gas Office</u>					
Residential Sales	\$ 1,398,678	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
Commercial Sales	928,719	900,000	900,000	915,000	915,000
Industrial Sales	22,425	30,000	30,000	30,000	30,000
Unbilled Gas Sales	(15,954)				
Prisons	245,218	400,000	400,000	325,000	325,000
Service Lines					
Penalties	18,479	20,000	20,000	22,000	22,000
Interest	4,426	3,500	3,500	5,000	5,000
Bad Debt Recovery		500	500	500	500
Miscellaneous Charges	10,840	9,500	9,500	10,000	10,000
Miscellaneous Income	30,021	10,000	10,000	20,000	20,000
Sale of Scrap Materials		1,000	1,000	1,000	1,000
Insurance Proceeds					
Pension Exp Income	7,490	-	-	-	-
Total Gas Service	2,650,343	2,974,500	2,974,500	2,928,500	2,928,500
<u>Water</u>					
Water District #3 Service Lines	10,000	7,000	7,000	7,000	7,000
Water District #3 Maintenance	25,108	35,000	35,000	35,000	35,000
Water District #3 Management Fees	314,687	315,000	315,000	315,000	315,000
Water District #3 Reconnect Fees	8,550	7,500	7,500	7,500	7,500
Pension Exp Income	2,593				
Refund of Expenditures WD3	12,178	-	-	-	-
Total Water Service	373,116	364,500	364,500	364,500	364,500
<u>Sewer</u>					
Miscellaneous		100	100	100	100
All Sewer Areas	210,376	230,000	230,000	230,000	230,000
Interest	14	100	100	100	100
Transfer to Water Dist. No. 3	-	-	-	-	-
Total Sewer	210,389	230,200	230,200	230,200	230,200
<u>Highway 1148</u>					
Residential Sales	89,978	90,000	90,000	90,000	90,000
Commercial Sales	4,558	5,000	40,000	40,000	40,000
Industrial Sales	9,936	12,500	12,500	12,000	12,000
Penalties	987	1,500	1,500	1,500	1,500
Unbilled Revenue	(1,635)				
Miscellaneous Revenue	4,301	4,000	4,000	4,000	4,000
Miscellaneous Income	4				
Safe Drinking Water	1,139	1,180	1,180		
Bad Debt Recovery	-	-	-	-	-
Total Highway 1148	109,268	114,180	149,180	147,500	147,500

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
<u>North Iberville Water</u>					
Property Tax					
Other Sales	150	1,000	1,000	1,000	1,000
Residential Sales	133,671	128,000	128,000	135,000	135,000
Commercial Sales	8,911	9,000	12,000	13,000	13,000
Municipal Sales	87,227	82,000	82,000	90,000	90,000
Penalties	981	1,200	1,200	1,200	1,200
Unbilled Revenue	888				
Miscellaneous Revenue	485	1,000	1,000	1,000	1,000
Miscellaneous Income	54				
Safe Drinking Water	1,504	1,500	1,500	-	-
Total North Iberville Water	233,870	223,700	226,700	241,200	241,200
<u>East Iberville Water</u>					
Residential Sales	430,278	450,000	450,000	452,000	452,000
Commercial Sales	961,239	950,000	950,000	975,000	975,000
Penalties	24,214	25,000	25,000	28,000	28,000
Unbilled Revenue	(121,275)				
Service Charges	28,580	35,000	35,000	27,000	27,000
Lease of Lines	19,350	37,500	5,000	2,400	2,400
Miscellaneous Revenue	2,043	1,000	1,000	1,000	1,000
Miscellaneous Income	8,159			500	500
Property Tax	14				
Interest	163	500	500	500	500
Total East Iberville Water	1,352,765	1,499,000	1,466,500	1,486,400	1,486,400
<u>Other Revenues</u>					
Federal Grants	37,972				
Contributed Capital					
Meter Deposit Miscellaneous Revenue					
Meter Deposits Interest					
AT&T	1,267	5,000	5,000	3,000	3,000
Transfer to AT&T	123,646	-	-	-	-
Total Other Revenues	162,885	5,000	5,000	3,000	3,000
Total Revenues	5,092,636	5,411,080	5,416,580	5,401,300	5,401,300

Expenditures

<u>Natural Gas</u>					
Administrative Salaries	14,250	75,000			
Field Salaries	327,693	310,000	310,000	340,000	340,000
Clerical Salaries	148,900	132,000	132,000	140,000	140,000
Fringe Benefits	167,347	220,000	220,000	200,000	200,000
Unemployment Insurance	3,504	4,000	4,000	4,000	4,000
Drug Screening & Medical	1,195	2,500	2,500	2,500	2,500

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Dues and Subscriptions	725	700	700	750	750
Publication	2,277	1,000	1,000	2,500	2,500
Utilities Expense	6,889	7,300	7,300	7,300	7,300
Postage	38,111	40,000	40,000	42,000	42,000
Phones and Pagers	15,003	13,000	13,000	15,000	15,000
LA One Call	2,068	2,500	2,500	2,500	2,500
Equipment Rental	11,797	9,000	9,000	10,000	10,000
Service Charges	565		1,000	1,000	1,000
Building and Maintenance Supplies	10,894	15,000	15,000	15,000	15,000
Maintenance of Mains	17,441	12,000	12,000	12,000	12,000
Cathodic Protection	22,387	30,000	30,000	30,000	30,000
Cathodic Protection Utilities	3,781	4,000	4,000	4,000	4,000
Maintenance of Meters	9,338	20,000	60,000	35,000	35,000
Field Equipment Maintenance	19,274	15,000	15,000	20,000	20,000
Machine Maintenance	13,698	14,000	14,000	15,000	15,000
Computer License	18,074	10,000	10,000	20,000	20,000
Professional Fees	92,693	30,000	50,000	50,000	50,000
Servitudes and Recordings	3,348	2,500	1,000	3,000	3,000
Field Site Expense	702	500	500	800	800
Worker's Compensation	15,998	20,000	20,000	20,000	20,000
Insurance	134,524	137,000	137,000	137,000	137,000
Office Supplies	24,438	15,000	9,000	15,000	15,000
Computer Supplies	25,443	12,000	12,000	22,000	22,000
Safety Equipment	2,588	2,500	2,500	2,500	2,500
Uniforms	15,485	15,000	15,000	20,000	20,000
Gas & Vehicle Maintenance	58,507	115,000	70,000	75,000	75,000
Miscellaneous Field Supplies	36,305	55,000	55,000	55,000	55,000
Small Tools	14,129	6,000	8,000	12,000	12,000
Natural Gas Purchase for Resale	891,624	1,300,000	1,000,000	1,000,000	1,000,000
Seminar Training	13,446	10,000	8,000	8,000	8,000
Depreciation	196,488	180,000	200,000	200,000	200,000
Amortization Expense	2,400	2,400	2,400	2,400	2,400
Tax on Service Lines	6,953	6,700	6,700	7,000	7,000
Miscellaneous Expense	956	2,000	2,000	1,500	1,500
Bad Debt Expense	(3,021)	10,000	10,000	10,000	10,000
Transfer Out					
Gas Leak Survey	11,565	9,500	15,000	15,000	15,000
Total Natural Gas	2,399,781	2,868,100	2,527,100	2,574,750	2,574,750
<u>Sewer</u>					
Salary Expense	61,655	40,000	70,000	75,000	75,000
Vehicle Expense	8,543	10,000	10,000	10,000	10,000
Materials	12,666	8,000	5,000	5,000	5,000
All Sewer Areas	319,780	202,000	202,000	300,000	300,000
Loss on Disposal	4,019				
Miscellaneous Expense	37	1,500	1,500	500	500
Telemetry	11,125	11,000	11,000	11,250	11,250
Depreciation	41,755	40,000	40,000	42,000	42,000
Bad Debt Expense	41	5,000	5,000	5,000	5,000
Building Maintenance Sewer	126	4,000	4,000	3,000	3,000

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
Professional Fees	13,615	30,000	30,000	28,000	28,000
Total Sewer	473,362	351,500	378,500	479,750	479,750
<u>Highway 1148</u>					
Water Purchased	34,415	40,000	40,000	40,000	40,000
Office Supplies		1,000	1,000	500	500
Computer Supplies					
Safe Drinking Water	1,025	1,150	550		
Field Supplies	1,366	3,000	1,500	3,000	3,000
Depreciation	28,660	30,000	30,000	30,000	30,000
Water Testing		1,000	1,000	1,000	1,000
Dues & Subscriptions					
Publications	565	700	700	700	700
Servitude & Recordings					
Bad Debt Expense	44	5,000	5,000	5,000	5,000
Materials					
Miscellaneous	-	500	500	500	500
Total Highway 1148	66,076	82,350	80,250	80,700	80,700
<u>Water District No. 3</u>					
Field Employee Salaries	109,993	100,000	100,000	100,000	100,000
Clerical Salaries	29,852	29,500	29,500	30,000	30,000
Fringe Benefits	48,995	52,000	52,000	52,000	52,000
Unemployment Insurance	1,053	1,000	1,000	1,000	1,000
Workers Compensation	4,139	5,000	5,000	5,000	5,000
Postage	8,366	9,000	16,000	22,000	22,000
Vehicle Supplies	5,176	8,500	12,000	8,500	8,500
Miscellaneous Materials and Supplies	47,599	40,000	40,000	45,000	45,000
Office Supplies	4,541	1,000	1,000	500	500
Computer Supplies	2,670	-	-	-	-
Total Water	262,382	246,000	256,500	264,000	264,000
<u>North Iberville Water</u>					
Dues & Subscriptions					
Publications	565	1,000	1,000	1,000	1,000
Utilities	18,251	22,000	22,000	22,000	22,000
Repairs & Maintenance	42,061	40,000	48,000	50,000	50,000
Computer License					
Telemetry Expense	8,250	9,000	9,000	9,000	9,000
Professional Services		2,000	2,000	2,000	2,000
Field Site Collection	126	250	250	250	250
Insurance			16,000	16,000	16,000
Office Supplies		750	750	750	750
Computer Supplies					
Water Testing		2,200	2,200	2,200	2,200
Depreciation	123,617	126,000	126,000	126,000	126,000
Chlorine Expense	6,917	8,000	8,000	8,000	8,000
Miscellaneous	10	500	500	500	500
Safe Drinking Water	1,354	1,400	700		
Miscellaneous Materials & Supplies	3,513	2,500	2,500	2,500	2,500
Bad Debt Expense	37	1,000	1,000	1,000	1,000
Total North Iberville Water	204,701	216,600	239,900	241,200	241,200

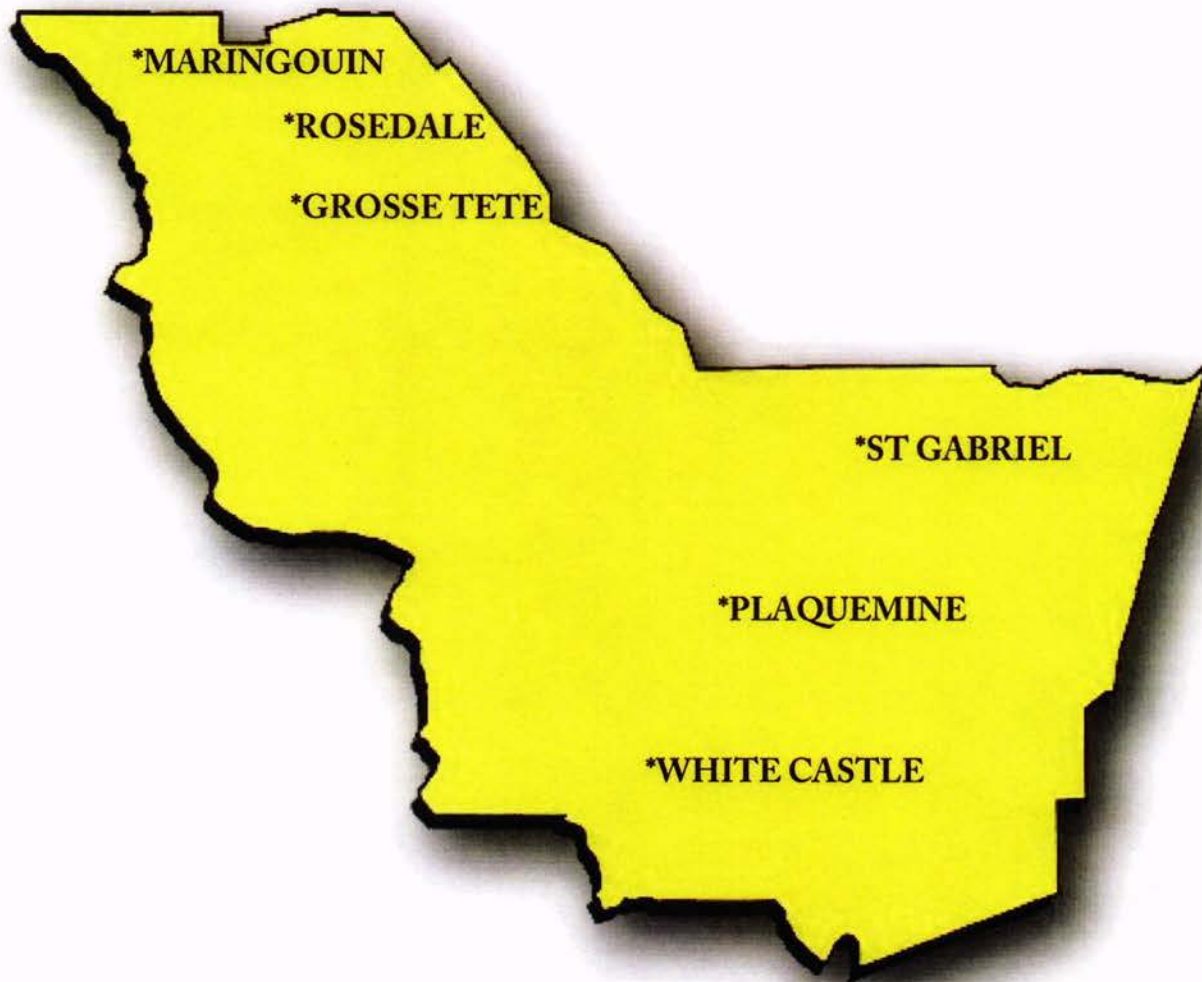
Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2017 Budget

	2015 Actual	2016 Original	2016 Revised	2017 Request	2017 Budget
<u>East Iberville Water</u>					
Clerical Salaries	51,464	50,000	50,000	53,000	53,000
Fringe Benefits	11,250	10,000	10,000	13,000	13,000
Unemployment Insurance	455	1,000	500	1,000	1,000
Publications	1,182	1,000	1,000	1,300	1,300
Utilities	31,793	35,000	35,000	35,000	35,000
Postage	39				
Telephone Expense	7,964	3,500	12,000	13,000	13,000
Contract Operations	182,204	187,000	187,000	187,000	187,000
Service Charges	7,354	15,000	9,000	12,000	12,000
Repairs and Maintenance	5,061	50,000	50,000	50,000	50,000
Machine Maintenance & Service Contract	687		1,000	1,000	1,000
Computer License	1,289				
Telemetry Expense	6,000	6,000	6,000	6,000	6,000
Professional Services	20,696	20,000	20,000	20,000	20,000
Workers Compensation	309	500	500	500	500
Insurance			16,000	16,000	16,000
Office Supplies	11,361	5,000	3,000	5,000	5,000
Computer Supplies	1,490			1,500	1,500
Water Testing	1,745	2,000	2,000	2,000	2,000
Misc. Materials & Supplies	3,749	5,000	5,000	5,000	5,000
Water Purchase for Resale	626,847	700,000	930,000	960,000	960,000
Depreciation	223,143	210,000	220,000	228,000	228,000
Buildings & Grounds	10,533	15,000	7,000	15,000	15,000
Debt Service Interest	2,098	8,700	8,700	8,700	8,700
Miscellaneous	1,830	1,000	1,000	1,000	1,000
Bad Debt Expense	-	3,000	3,000	3,000	3,000
Total East Iberville Water	1,210,542	1,328,700	1,577,700	1,638,000	1,638,000
<u>Other Expenditures</u>					
Building Maintenance Water	3,535			1,000	1,000
AT&T Miscellaneous	6	200	200	200	200
Transfer out to AT&T	123,646				
Meter Deposit Miscellaneous					
Transfer to Utility Department					
Meter Deposit Office Supplies	-	-	-	-	-
Building Maintenance Misc. Supplies Water	-	-	-	1,000	1,000
Total Othe Expenditures	127,187	200	200	2,200	2,200
<u>Capital Expenditures</u>					
Equipment		100,000	100,000		
Vehicles		87,500	87,500		
Sewer Repairs Dorseyville					
Building East Iberville					
Line Extensions	-	-	-	-	-
Total Capital Expenditures	-	187,500	187,500	-	-
Total Expenditures	4,744,031	5,280,950	5,247,650	5,280,600	5,280,600
Total Revenues vs. Expenditures	348,605	130,130	168,930	120,700	120,700
Contributed Capital	52,651				
Beginning Fund Balance	14,388,645	14,405,355	14,789,901	14,958,831	14,958,831
Ending Fund Balance	\$ 14,789,901	\$ 14,535,485	\$ 14,958,831	\$ 15,079,531	\$ 15,079,531

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no financial data.**

STATISTICAL INFORMATION

Iberville Parish, La



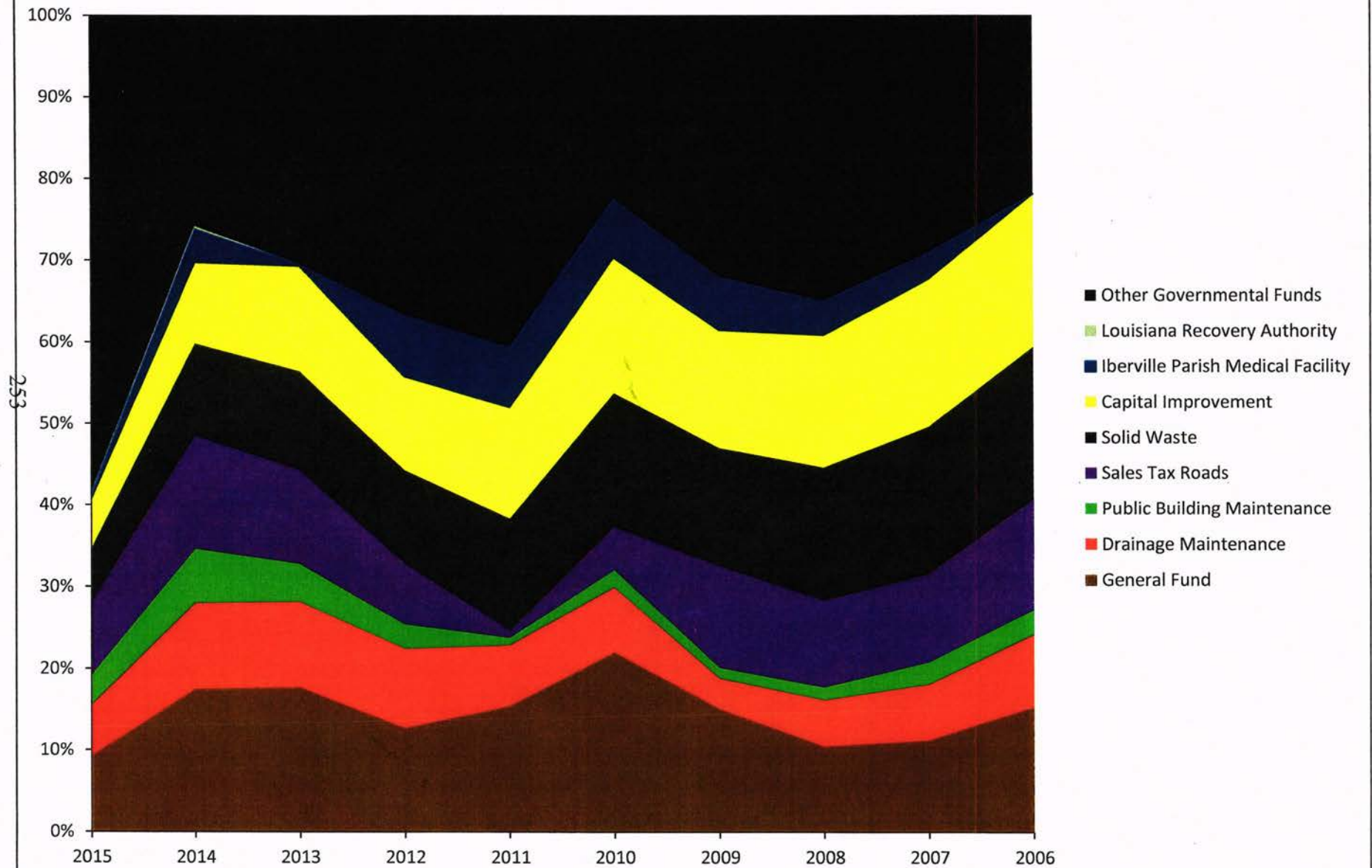
Iberville Parish Council
Plaquemine, Louisiana
Fund Balances
Last Ten Fiscal Years

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Fund										
Non Spendable	\$ 1,418	\$ 392,436	\$ 431,673	\$ 455,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	125,809	139,220	150,000	150,000	150,000					
Unassigned	-	4,811,743	3,593,255	1,820,624	2,848,356					
Reserved						150,000	150,000	150,000	150,000	150,000
Unreserved	<u>5,631,381</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,110,875</u>	<u>2,958,472</u>	<u>1,950,540</u>	<u>2,241,647</u>	<u>2,786,465</u>
Total General Fund	<u>\$ 5,758,608</u>	<u>\$ 5,343,399</u>	<u>\$ 4,174,928</u>	<u>\$ 2,425,641</u>	<u>\$ 2,998,356</u>	<u>\$ 4,260,875</u>	<u>\$ 3,108,472</u>	<u>\$ 2,100,540</u>	<u>\$ 2,391,647</u>	<u>\$ 2,936,465</u>
Drainage Maintenance										
Non Spendable	\$ -	\$ 29,450	\$ 45,132	\$ 45,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	3,929,497	3,179,838	2,420,794	1,809,494	1,437,592					
Unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,532,173</u>	<u>769,107</u>	<u>1,152,445</u>	<u>1,476,581</u>	<u>1,686,349</u>
Total Drainage Maintenance	<u>\$ 3,929,497</u>	<u>\$ 3,209,288</u>	<u>\$ 2,465,926</u>	<u>\$ 1,854,626</u>	<u>\$ 1,437,592</u>	<u>\$ 1,532,173</u>	<u>\$ 769,107</u>	<u>\$ 1,152,445</u>	<u>\$ 1,476,581</u>	<u>\$ 1,686,349</u>
Public Building Maintenance										
Non Spendable	\$ 29	\$ 205,200	\$ 216,700	\$ 196,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	2,310,065	1,817,957	870,700	372,785	176,712					
Unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>410,183</u>	<u>268,294</u>	<u>314,504</u>	<u>580,428</u>	<u>576,587</u>
Total Public Building Maintenance	<u>\$ 2,310,094</u>	<u>\$ 2,023,157</u>	<u>\$ 1,087,400</u>	<u>\$ 568,800</u>	<u>\$ 176,712</u>	<u>\$ 410,183</u>	<u>\$ 268,294</u>	<u>\$ 314,504</u>	<u>\$ 580,428</u>	<u>\$ 576,587</u>
Sales Tax Roads										
Non Spendable	\$ 3,750	\$ 29,500	\$ 73,000	\$ 75,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	5,507,033	4,222,792	2,635,307	1,331,576	176,712					
Unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,005,841</u>	<u>2,555,738</u>	<u>2,124,739</u>	<u>2,297,209</u>	<u>2,598,682</u>
Total Sales Tax Roads	<u>\$ 5,510,783</u>	<u>\$ 4,252,292</u>	<u>\$ 2,708,307</u>	<u>\$ 1,407,183</u>	<u>\$ 176,712</u>	<u>\$ 1,005,841</u>	<u>\$ 2,555,738</u>	<u>\$ 2,124,739</u>	<u>\$ 2,297,209</u>	<u>\$ 2,598,682</u>
Solid Waste										
Non Spendable	\$ 25	\$ 4,000	\$ 8,150	\$ 35,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	4,131,751	3,470,754	2,878,621	2,159,263	2,655,495					
Unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,200,129</u>	<u>2,978,814</u>	<u>3,268,569</u>	<u>3,858,813</u>	<u>3,583,460</u>
Total Solid Waste	<u>\$ 4,131,776</u>	<u>\$ 3,474,754</u>	<u>\$ 2,886,771</u>	<u>\$ 2,194,608</u>	<u>\$ 2,655,495</u>	<u>\$ 3,200,129</u>	<u>\$ 2,978,814</u>	<u>\$ 3,268,569</u>	<u>\$ 3,858,813</u>	<u>\$ 3,583,460</u>
Capital Improvement										
Non Spendable	\$ -	\$ -	\$ -	\$ 35,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	3,822,996	3,026,767	3,028,190	2,159,263	2,655,495					
Unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,200,129</u>	<u>2,978,814</u>	<u>3,268,569</u>	<u>3,858,813</u>	<u>3,583,460</u>
Total Capital Improvement	<u>\$ 3,822,996</u>	<u>\$ 3,026,767</u>	<u>\$ 3,028,190</u>	<u>\$ 2,194,608</u>	<u>\$ 2,655,495</u>	<u>\$ 3,200,129</u>	<u>\$ 2,978,814</u>	<u>\$ 3,268,569</u>	<u>\$ 3,858,813</u>	<u>\$ 3,583,460</u>

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

		Fiscal Year										
		2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	
Iberville Parish Medical Facility												
Non Spendable	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Restricted		501,236	1,275,556	67,146	1,455,128	1,429,125						
Unreserved		-	-	-	-	-	1,404,410	1,349,719	843,016	697,018	-	
Total Iberville Parish Medical Facility	\$	<u>501,236</u>	<u>\$ 1,275,556</u>	<u>\$ 67,146</u>	<u>\$ 1,455,128</u>	<u>\$ 1,429,125</u>	<u>\$ 1,404,410</u>	<u>\$ 1,349,719</u>	<u>\$ 843,016</u>	<u>\$ 697,018</u>	<u>\$ -</u>	
Louisiana Recovery Authority												
Non Spendable	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Restricted		98,854	100,009									
Unreserved		-	-	-	-	-	-	-	-	-	-	
Total Louisiana Recovery Authority	\$	<u>98,854</u>	<u>\$ 100,009</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Other Governmental Funds												
Non Spendable	\$	5,926	\$	-	\$	-	\$	-	\$	-	\$	-
Restricted		28,233,281	6,898,567	6,347,342	4,451,531	4,211,581						
Committed		2,559,743	1,012,855	850,601	2,546,097	655,912						
Assigned						179,675						
Unassigned		5,631,381				2,848,365						
Reserved												
Debt service funds												
Unreserved for:												
Debt service funds							1,094,470	2,649,608	2,134,239	2,001,743	175,459	
Special revenue funds							2,826,772	2,694,570	3,139,367	3,716,285	3,838,391	
Capital project funds		-	-	-	-	-	425,845	1,242,855	1,745,627	490,075	167,847	
Total Other Governmental Funds	\$	<u>36,430,331</u>	<u>\$ 7,911,422</u>	<u>\$ 7,197,943</u>	<u>\$ 6,997,628</u>	<u>\$ 7,895,533</u>	<u>\$ 4,347,087</u>	<u>\$ 6,587,033</u>	<u>\$ 7,019,233</u>	<u>\$ 6,208,103</u>	<u>\$ 4,181,697</u>	

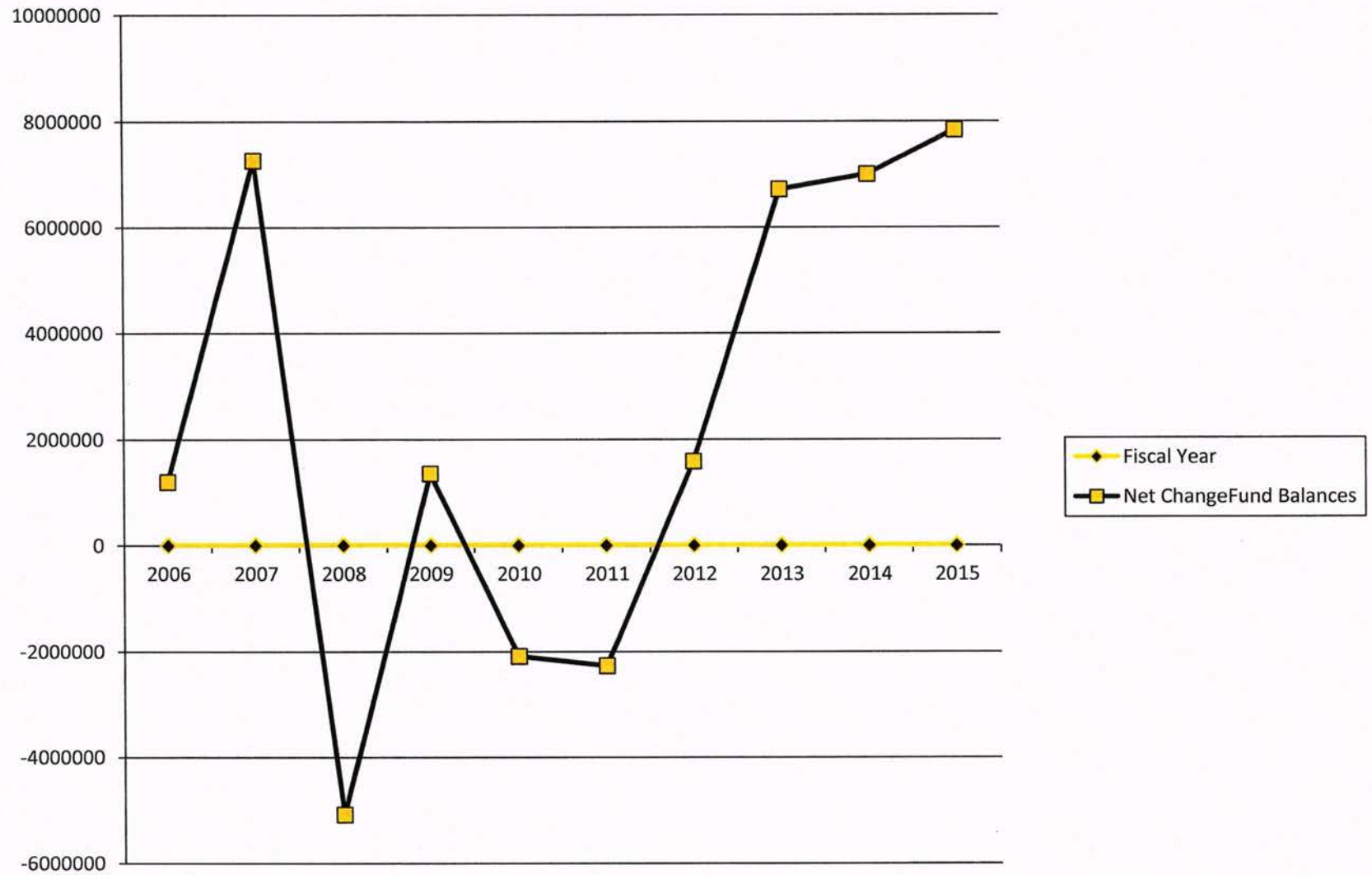
Major Fund Balances 2006-2015



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

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Revenues										
Taxes	\$ 26,535,664	\$ 25,480,808	\$ 25,446,395	\$ 20,253,060	\$ 19,872,597	\$ 23,473,106	\$ 19,943,819	\$ 17,468,818	\$ 16,528,679	\$ 14,738,158
Licenses and permits	508,077	596,733	387,777	395,272	508,381	592,745	376,554	375,264	399,061	
Intergovernmental revenue	7,905,198	32,612,733	10,562,187	9,028,857	9,840,661	7,663,638	9,149,359	9,685,506	9,047,682	8,448,878
Charges for services	2,059,141	535,736	571,996	490,212	509,309	477,572	498,568	500,962	975,747	828,576
Use of money and property	26,582	28,950	24,141	36,285	48,285	75,674	115,603	279,149	1,097,627	575,006
Insurance fees	2,670,268	3,154,291	2,549,307	1,612,278	1,574,727	1,546,840	1,909,704	1,553,733	1,170,895	1,034,353
Other revenues	3,913,084	2,109,471	2,138,240	2,364,294	2,226,453	2,154,371	2,529,553	2,240,180	2,166,200	1,981,564
In-kind	2,036,793			140,544	597,347	548,882	596,435	576,893	598,600	630,350
Fines and forfeitures	247,372	207,852	571,593	526,337	691,667	998,976	751,636	582,583	272,169	437,326
Total revenues	<u>45,902,179</u>	<u>64,726,574</u>	<u>42,251,636</u>	<u>34,847,139</u>	<u>35,869,427</u>	<u>37,531,804</u>	<u>35,871,231</u>	<u>33,263,088</u>	<u>32,256,660</u>	<u>28,674,211</u>
Expenditures										
General government	13,178,485	20,209,279	9,042,019	8,052,286	8,541,264	6,600,440	6,700,023	6,465,510	5,890,528	5,381,130
Housing assistance										
Public safety	4,015,921	3,818,949	3,682,757	3,935,294	4,148,103	4,035,605	3,499,318	3,708,075	3,240,461	2,977,727
Public works	9,333,271	9,036,110	8,990,114	9,437,114	9,793,571	9,465,572	11,901,968	13,013,274	8,351,042	7,847,166
Health & welfare	3,262,697	2,241,757	2,600,968	4,510,898	5,778,250	5,813,661	5,211,592	4,654,523	4,041,184	3,596,988
Culture & recreation	829,289	814,883	769,184	690,193	701,624	647,046	409,070	353,958	378,185	302,246
Economic development	249,487	236,094	233,544	237,061	256,880	207,723	184,464	186,563	215,040	187,787
Capital outlay	8,160,080	19,667,223	8,707,485	4,307,305	6,265,107	10,177,570	13,288,974	7,856,415	13,550,124	5,699,846
Debt service	1,998,510	1,783,384	1,759,029	2,093,772	2,051,823	2,145,339	1,764,434	1,532,383	790,142	907,686
Other Expenditures										
In-kind	-	-	-	-	597,347	548,882	596,435	576,893	598,600	630,350
Total expenditures	<u>41,027,740</u>	<u>57,807,679</u>	<u>35,785,100</u>	<u>33,263,923</u>	<u>38,133,969</u>	<u>39,641,838</u>	<u>43,556,278</u>	<u>38,347,594</u>	<u>37,055,306</u>	<u>27,530,926</u>
Excess of revenues over (under) expenditures	4,874,439	6,918,895	6,466,536	1,583,216	(2,264,542)	(2,110,034)	(7,685,047)	(5,084,506)	(4,798,646)	1,143,285
Other Financing Sources (Uses)										
Transfers in	1,135,710	370,479	695,478	1,213,341	1,919,979	5,069,749	4,469,822	4,224,757	5,390,795	3,067,082
Loan proceeds	1,829,398		200,000				8,970,000		12,000,000	
Transfers out	-	(370,479)	(695,478)	(1,213,341)	(1,919,979)	(5,069,749)	(4,469,822)	(4,224,757)	(5,390,795)	(3,067,082)
Sale of fixed assets	-	81,135	46,461	-	-	20,771	66,100	2,814	59,945	50,822
Total other financing sources (uses)	<u>2,965,108</u>	<u>81,135</u>	<u>246,461</u>	<u>-</u>	<u>-</u>	<u>20,771</u>	<u>9,036,100</u>	<u>2,814</u>	<u>12,059,945</u>	<u>50,822</u>
Net change in fund balances	<u>\$ 7,839,547</u>	<u>\$ 7,000,030</u>	<u>\$ 6,712,997</u>	<u>\$ 1,583,216</u>	<u>\$ (2,264,542)</u>	<u>\$ (2,089,263)</u>	<u>\$ 1,351,053</u>	<u>\$ (5,081,692)</u>	<u>\$ 7,261,299</u>	<u>\$ 1,194,107</u>
Debt service as a percentage of noncapital expenditures	6.08%	4.68%	6.50%	7.23%	6.44%	7.28%	5.83%	5.03%	3.36%	4.16%

Per Me Ar. C hn
Plaquemine, Louisiana
Governmental Funds - Changes in Fund Balances



Iberville Parish Council
 Plaquemine, Louisiana
General Government Revenues by Source (1)
 Last Ten Fiscal Years

Fiscal Year	Property Tax	Sales & Use Tax	Other Taxes	Total Taxes	Federal Funds	State Funds	Local Funds	Other Intergovernmental Funds	Total Inter-governmental
2008	3,602,136	13,581,701	284,978	\$ 17,468,815	7,242,711	2,089,704	353,091		\$ 9,685,506
2009	3,575,475	16,112,948	255,396	\$ 19,943,819	6,551,719	2,456,598	141,043		\$ 9,149,360
2010	3,998,818	19,218,087	256,201	\$ 23,473,106	4,554,343	2,857,004	252,291		\$ 7,663,638
2011	3,104,135	16,505,970	262,492	\$ 19,872,597	5,199,893	4,493,257	147,511		\$ 9,840,661
2012	4,953,675	15,040,162	259,223	\$ 20,253,060	6,314,650	2,562,271	151,936		\$ 9,028,857
2013	5,293,942	19,895,958	256,495	\$ 25,446,395	7,984,979	2,420,714	156,495		\$ 10,562,188
2014	5,872,715	19,353,322	254,771	\$ 25,480,808	27,423,763	4,853,942	335,028		\$ 32,612,733
2015	6,266,379	20,008,404	260,881	\$ 26,535,664	5,643,646	2,017,953	243,599		\$ 7,905,198
2016 (*)	6,075,000	21,528,363	260,000	\$ 27,863,363	3,896,260	1,782,892	171,006		\$ 5,850,158
2017 (*)	6,285,000	20,138,562	260,000	\$ 26,683,562	2,509,950	1,756,673	176,136		\$ 4,442,759

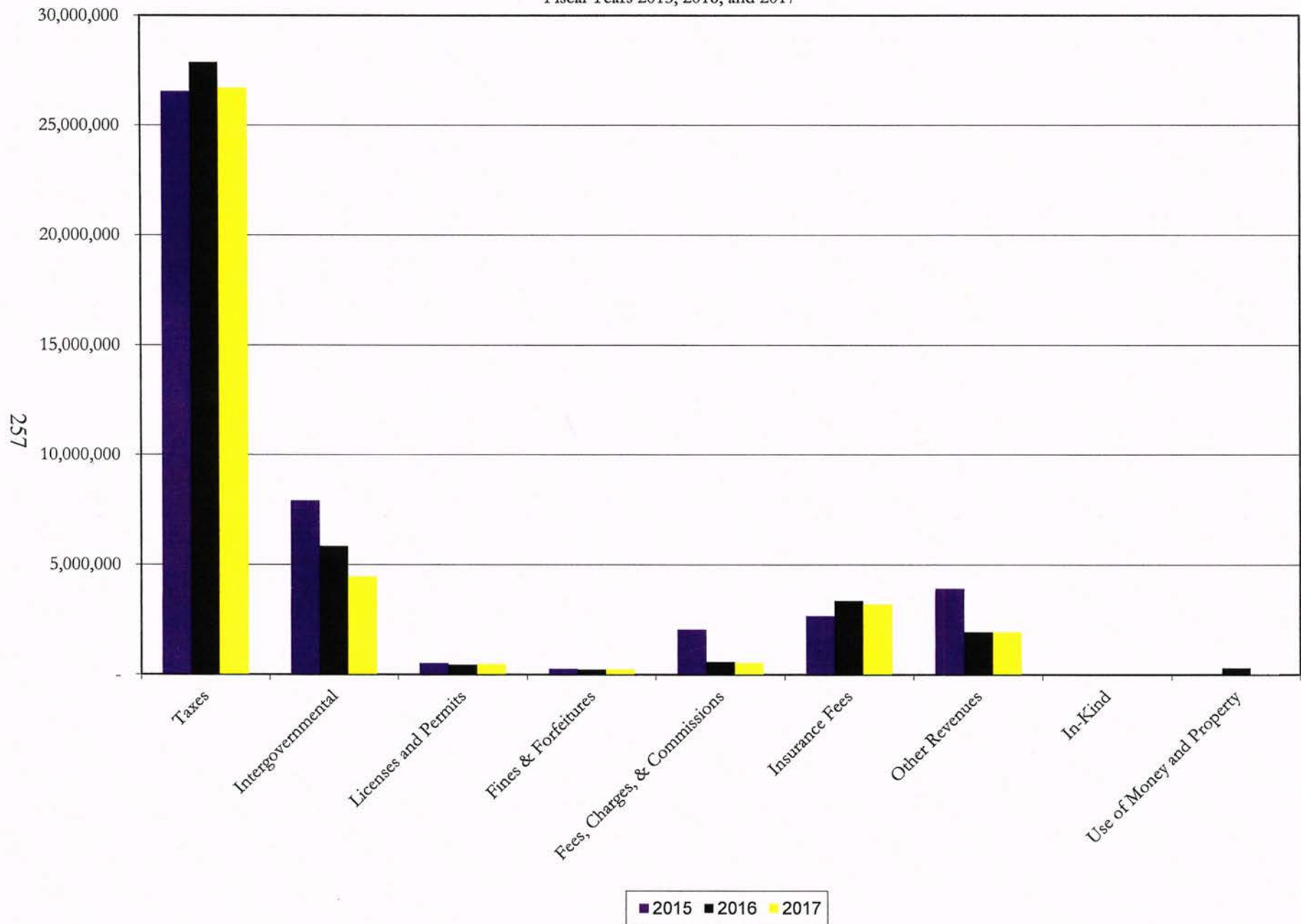
Fiscal Year	Licenses and Permits	Fines & Forfeitures	Fees, Charges, & Commissions	Interest	Insurance Fees	Other Revenues	In-Kind	Use of Money and Property	TOTAL GOVERNMENT REVENUES
2008	375,264	131,037	945,286	-	1,553,733	2,247,402	576,893	279,149	\$ 33,263,085
2009	376,554	163,251	1,086,953	-	1,909,704	2,529,553	596,435	115,603	\$ 35,871,232
2010	592,745	998,976	477,572	-	1,546,840	2,154,371	548,882	75,674	\$ 37,531,804
2011	508,381	691,667	509,309	-	1,574,727	2,226,453	597,347	48,285	\$ 35,869,427
2012	395,272	526,337	490,212	-	1,612,278	2,364,294	140,544	36,285	\$ 34,847,139
2013	387,777	571,593	571,997	-	2,549,307	2,138,240	-	24,141	\$ 42,251,638
2014	596,733	207,852	535,736	-	3,154,291	2,109,471	-	28,950	\$ 64,726,574
2015	508,077	247,372	2,059,141	-	2,670,268	3,913,084	-	26,582	\$ 43,865,386
2016 (*)	451,000	235,253	584,073	-	3,372,000	1,948,500	-	30,090	\$ 40,334,437
2017 (*)	471,000	243,502	537,065	-	3,200,000	1,935,851	-	30,557	\$ 37,544,296

Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2016 Revised Budget and 2017 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 2015, 2016, and 2017



Iberville Parish Council
 Plaquemine, Louisiana
General Government Expenditures by Function (1)
 Last Ten Fiscal Years

Fiscal Year	General Government	Housing Assistance	Public Safety	Public Works	Health & Welfare	Culture & Recreation
2007	5,890,528		3,240,461	8,336,823	4,041,184	378,185
2008	6,465,510		3,708,075	13,013,274	4,654,523	353,958
2009	6,342,119		4,004,444	11,845,836	5,268,036	471,985
2010	6,600,440		4,035,605	9,465,572	5,813,661	647,046
2011	8,541,264		4,148,103	9,793,571	5,778,250	701,624
2012	8,052,286		3,935,294	9,437,114	4,510,898	690,193
2013	9,042,019		3,682,757	8,990,114	2,600,968	769,184
2014	20,209,279		3,818,949	9,036,110	2,241,757	814,883
2015	11,353,797		5,060,144	8,903,811	2,465,792	813,189
2016 (*)	9,522,923		4,294,379	10,640,714	3,581,115	930,572
2017 (*)	8,374,286		4,327,262	10,005,620	3,530,519	928,386

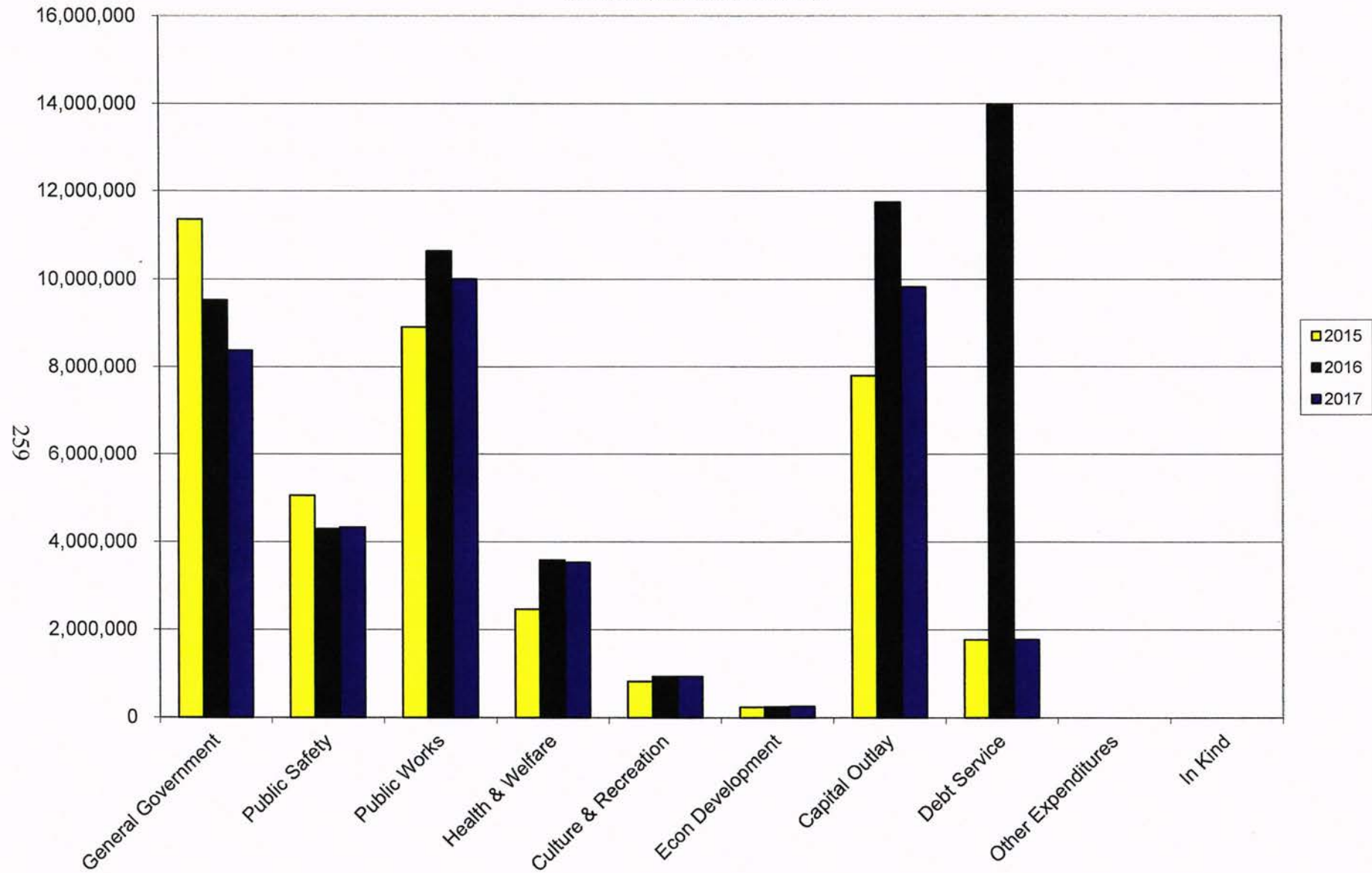
Fiscal Year	Economic Development	Capital Outlay	Debt Service	Other Expenditures	In Kind	TOTAL GOVERNMENT EXPENSES
2007	215,040	13,550,124	790,142		598,600	37,041,087
2008	186,563	7,856,415	1,532,383		576,893	38,347,594
2009	196,797	13,347,425	1,769,032		573,919	43,819,593
2010	207,723	10,177,570	2,145,339		548,882	39,641,838
2011	256,880	6,265,107	2,051,823		597,347	38,133,969
2012	237,061	4,307,305	2,093,772			33,263,923
2013	233,544	8,707,484	1,759,029			35,785,099
2014	236,094	19,667,223	1,783,384			57,807,679
2015	239,827	7,789,513	1,774,201			38,400,274
2016 (*)	242,172	11,745,560	13,989,923			54,947,358
2017 (*)	250,998	9,825,750	1,781,226			39,024,047

Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2016 Revised Budget and 2017 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 2015, 2016, and 2017



Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2017 Budget

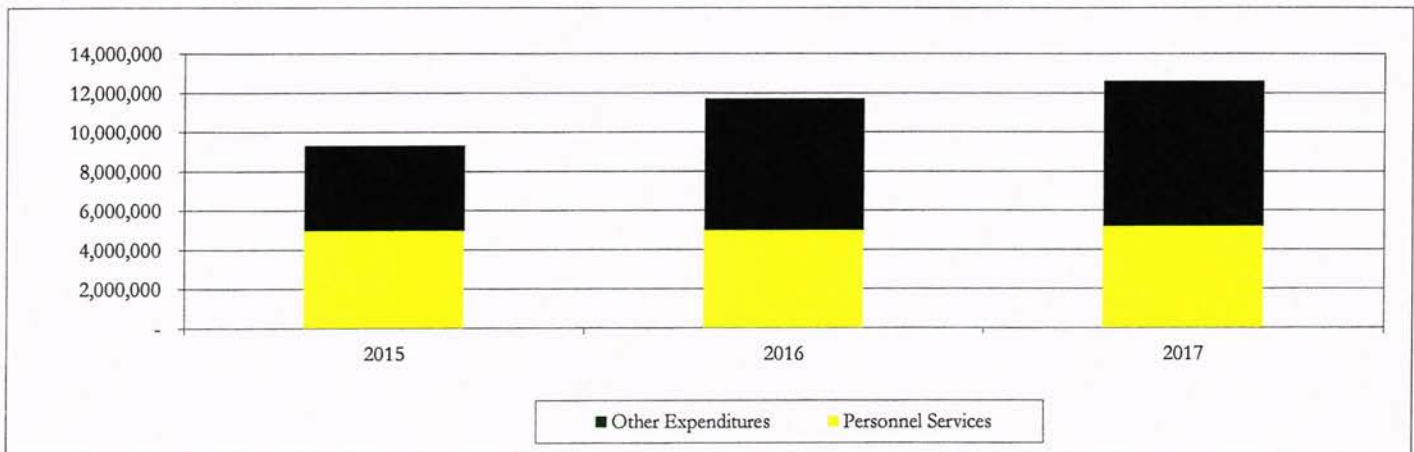
General Fund Expenditures

	2015 Actual	2016 Original	Requested	2017 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	3,555,033	3,703,328	3,900,688	3,900,688	30.9%
Overtime Salaries and Wages	85,328	86,079	-	-	0.0%
Part-time Salaries and Wages	175,025	-	75,000	75,000	0.6%
Employee Benefits	1,169,878	1,214,988	1,224,650	1,224,650	9.7%
	\$ 4,985,264	\$ 5,004,395	\$ 5,200,338	\$ 5,200,338	41.2%

Other Expenditures:

Utilities	49,171	45,300	45,000	45,000	0.4%
General Supplies	213,855	123,099	54,500	54,500	0.4%
Vehicle Supplies	36,061	17,400	45,500	45,500	0.4%
Feeding and Maintenance of Prisoners	142,355	100,000	129,000	129,000	1.0%
Professional Services	524,971	367,615	636,427	636,427	5.0%
Liability, Property, and Auto Insurance	50,300	50,700	53,600	53,600	0.4%
Seminars and Travel	48,971	96,126	98,785	98,785	0.8%
Operating Transfers	845,000	320,000	465,000	465,000	3.7%
Acquisition of Equipment	87,150	65,500	62,000	62,000	0.5%
Other	2,350,802	5,525,739	5,830,591	5,830,591	46.2%
	\$ 4,348,636	\$ 6,711,479	\$ 7,420,403	\$ 7,420,403	58.8%

Total General Fund Expenditures	\$ 9,333,900	\$ 11,715,874	\$ 12,620,741	\$ 12,620,741	100%
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Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2017 Budget

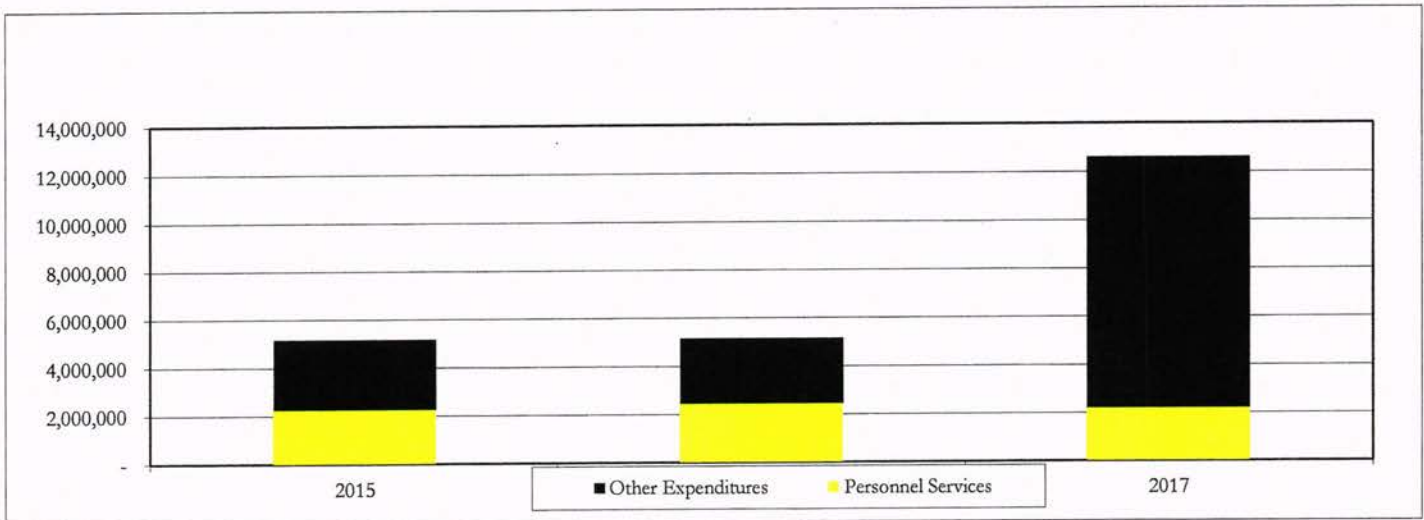
Department of Public Works

	2015 Actual	2016 Original	Requested	2017 Budget	% Total
Regular Salaries and Wages	1,452,940	1,676,874	1,526,512	1,526,512	12.1%
Overtime Salaries and Wages	84,930	-	-	-	0.0%
Employee Benefits	717,737	756,527	672,707	672,707	5.3%
	\$ 2,255,607	\$ 2,433,401	\$ 2,199,219	\$ 2,199,219	17.4%

Other Expenditures:

Utilities	92,332	86,000	63,000	63,000	0.5%
General Supplies	58,178	92,500	83,500	83,500	0.7%
Vehicle/Equipment Supplies and Maint.	917,494	994,000	919,000	919,000	7.3%
Road and Drainage Materials	225,409	412,500	437,250	437,250	3.5%
Liability, Property, and Auto Insurance	216,908	251,549	296,500	196,500	1.6%
Construction in Progress	-	-	-	-	0.0%
Acquisition of Equipment	405,932	300,000	2,500,000	2,500,000	19.8%
Transfers	-	-	-	-	0.0%
Other	1,000,485	587,052	6,122,272	6,222,272	49.3%
	\$ 2,916,738	\$ 2,723,601	\$ 10,421,522	\$ 10,421,522	82.6%

Total DPW Expenditures	\$ 5,172,345	\$ 5,157,002	\$ 12,620,741	\$ 12,620,741	100%
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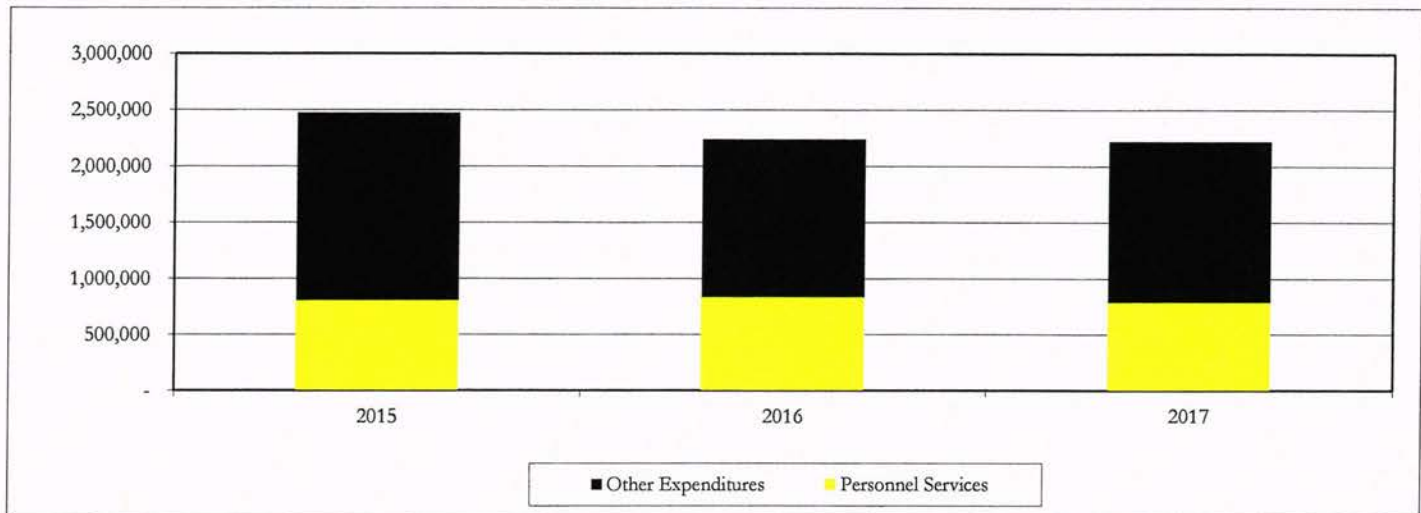
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2017 Budget

Department of Public Building Maintenance

	2015 Actual	2016 Original	Requested	2017 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	556,267	594,188	568,363	568,363	25.6%
Overtime Salaries and Wages	21,868	-	-	-	0.0%
Employee Benefits	229,096	240,000	220,451	220,451	9.9%
	\$ 807,232	\$ 834,188	\$ 788,814	\$ 788,814	35.5%

Other Expenditures:					
Utilities	374,518	375,500	382,150	382,150	17.2%
General Supplies	77,196	91,795	81,615	81,615	3.7%
Vehicle/Equipment Supplies and Maint.	22,413	19,500	20,000	20,000	0.9%
Maintenance Buildings and Grounds	528,136	314,645	394,590	394,590	17.8%
Liability, Property, and Auto Insurance	433,400	440,700	435,200	435,200	19.6%
Acquisition of Equipment & Capital Outlay	53,756	30,000	5,000	5,000	0.2%
Other	177,555	132,545	114,740	114,740	5.2%
	\$ 1,666,974	\$ 1,404,685	\$ 1,433,295	\$ 1,433,295	64.5%

Total PBM Expenditures	\$ 2,474,207	\$ 2,238,873	\$ 2,222,109	\$ 2,222,109	100%
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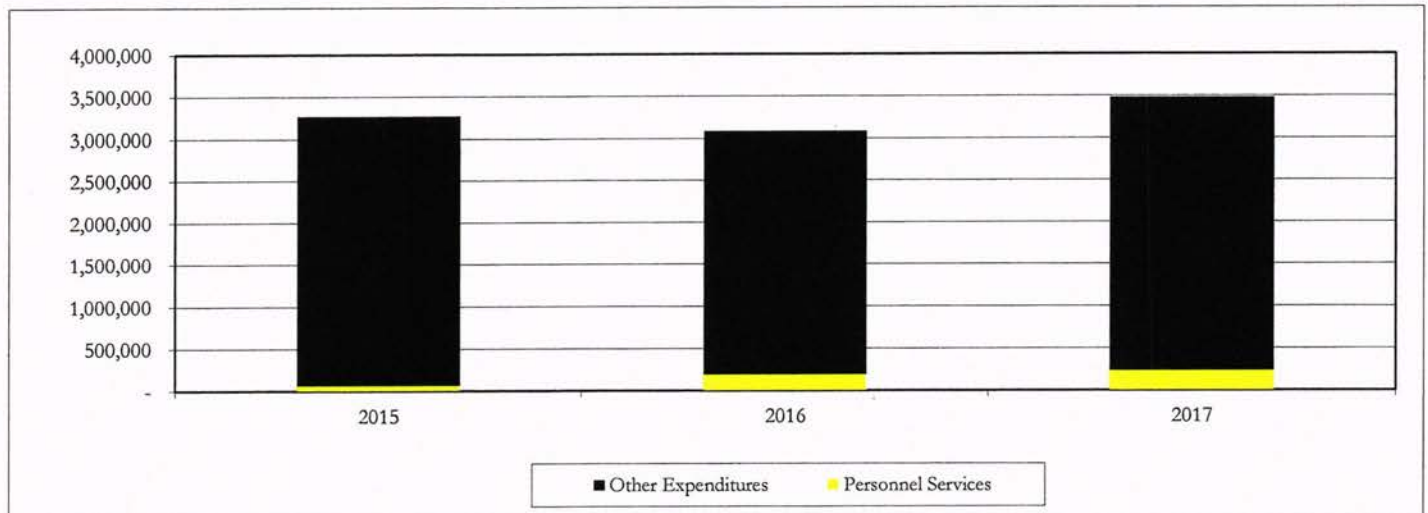
Iberville Parish Council
 Plaquemine, Louisiana
Summary of Expenditures by Department
 2017 Budget

Department of Solid Waste

	2015 Actual	2016 Original	Requested	2017 Budget	% Total
Personnel Services:					
Regular Salaries and Wages	-	135,000	164,112	164,112	4.7%
Overtime Salaries and Wages	-	-			0.0%
Employee Benefits	62,123	54,707	64,852	64,852	1.9%
	\$ 62,123	\$ 189,707	\$ 228,964	\$ 228,964	6.6%

Other Expenditures:					
Contractual Services	73,550	63,000	67,000	67,000	1.9%
Solid Waste Boom Truck	471,754	-	-	-	0.0%
Solid Waste Residential	2,187,743	2,264,706	2,600,000	2,600,000	74.7%
Solid Waste Recycling	28,418	20,000	20,000	30,000	0.9%
Solid Waste Governmental Buildings	105,992	86,000	135,000	135,000	3.9%
Solid Waste Other	-	-			0.0%
Other	338,335	464,195	399,495	419,495	12.1%
	\$ 3,205,792	\$ 2,897,901	\$ 3,221,495	\$ 3,251,495	93.4%

Total Solid Waste Expenditures	\$ 3,267,915	\$ 3,087,608	\$ 3,450,459	\$ 3,480,459	100%
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Iberville Parish Council
 Plaquemine, Louisiana
Ad Valorem Tax Data
 Last Ten Fiscal Years

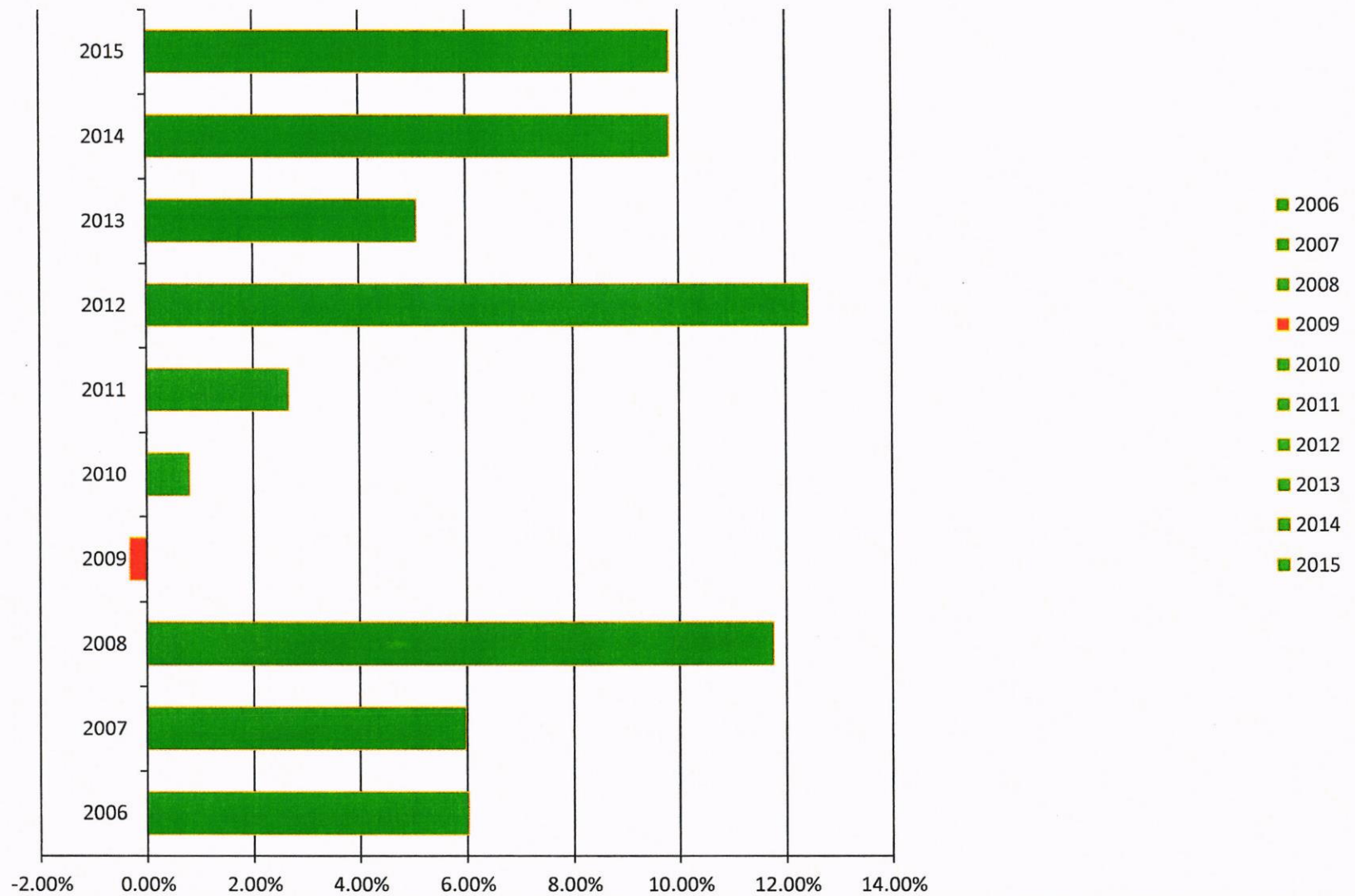
<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Homestead Exemptions</u>	<u>Taxable Assessed Valuation</u>	<u>Percent Increase (Decrease) Total Assessed Valuation</u>
2006	377,273,434	40,453,703	336,819,731	6.02%
2007	401,222,574	41,435,933	359,786,641	5.97%
2008	454,619,492	43,569,095	411,050,397	11.75%
2009	453,149,597	44,327,667	408,824,930	-0.32%
2010	456,799,367	44,608,819	412,190,548	0.80%
2011	469,332,572	44,984,992	424,347,580	2.67%
2012	535,974,437	45,812,305	490,162,132	12.43%
2013	564,644,276	46,218,861	518,425,415	5.08%
2014	626,208,606	46,723,941	579,484,665	9.83%
2015	657,871,632	47,104,780	610,766,852	4.81%

CLASSIFICATION ANALYSIS

<u>Fiscal Year</u>	<u>Total Assessed Valuation</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Public Service Property</u>
2006	377,273,434	87,193,439	225,476,605	64,603,390
2007	401,222,574	91,643,119	239,831,475	69,747,980
2008	454,619,492	111,913,617	258,757,865	72,922,230
2009	514,569,592	110,341,157	266,484,340	76,332,430
2010	456,799,367	111,543,817	267,159,640	78,095,910
2011	469,332,572	112,085,287	273,048,505	84,198,780
2012	535,974,437	116,230,602	305,617,415	114,126,420
2013	564,644,276	119,199,156	322,800,640	122,644,480
2014	626,208,606	121,800,416	379,055,650	125,352,540
2015	657,871,632	122,625,782	407,896,690	127,649,160

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	
2006	87,193,439	871,934,390	225,476,605	1,501,674,189	64,603,390	258,413,560	40,453,703	377,273,434	2,591,568,436	15%
2007	91,643,119	916,431,190	239,831,475	1,597,277,624	69,747,980	278,991,920	41,435,933	401,222,574	2,751,264,801	15%
2008	111,913,617	1,119,136,170	269,783,645	1,796,759,076	72,922,230	291,688,920	43,569,095	454,619,492	3,164,015,071	14%
2009	171,721,367	1,717,213,670	266,515,795	1,774,995,195	76,332,430	305,329,720	44,348,857	514,569,592	3,753,189,728	14%
2010	111,543,817	1,115,438,170	267,159,640	1,779,283,202	78,095,910	312,383,640	44,608,819	456,799,367	3,162,496,193	14%
2011	112,085,287	1,120,852,870	273,048,505	1,818,503,043	84,198,780	336,795,120	44,984,992	469,332,572	3,231,166,041	15%
2012	116,230,602	1,162,306,020	305,617,415	2,035,411,984	114,126,420	456,505,680	45,812,305	535,974,437	3,608,411,379	15%
2013	119,199,156	1,191,991,560	322,800,640	2,149,852,262	122,644,480	490,577,920	45,812,305	564,644,276	3,786,609,437	15%
2014	121,800,416	1,218,004,160	379,055,650	2,524,510,629	125,352,540	501,410,160	46,723,941	626,208,606	4,197,201,008	15%
2015	122,625,782	1,226,257,820	407,596,690	2,714,593,955	127,649,160	510,596,640	47,104,780	657,871,632	4,404,343,635	15%

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 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
2008	6,349,786	6,052,984	95%	-	6,052,984	95%
2009	6,353,501	6,207,121	98%	-	6,207,121	98%
2010	6,918,953	6,657,935	96%	-	6,657,935	96%
2011	6,150,928	5,695,769	93%	160,997	5,856,766	95%
2012	8,606,560	8,514,085	99%	-	8,514,085	99%
2013	9,101,913	8,530,688	94%	-	8,530,688	94%
2014	10,237,133	8,816,229	86%	899,464	9,715,693	95%
2015	10,791,416	9,726,520	90%	655,630	10,382,150	96%
2016 (*)	10,899,330	9,823,785	90%	-	9,823,785	90%
2017 (**)	11,008,323	9,922,023	90%	-	9,922,023	90%

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.

(*) The 2016 Collections is an estimate based on a 95% collection rate. Proceeds from the 2016 levy are not collected until the first quarter of the following year.

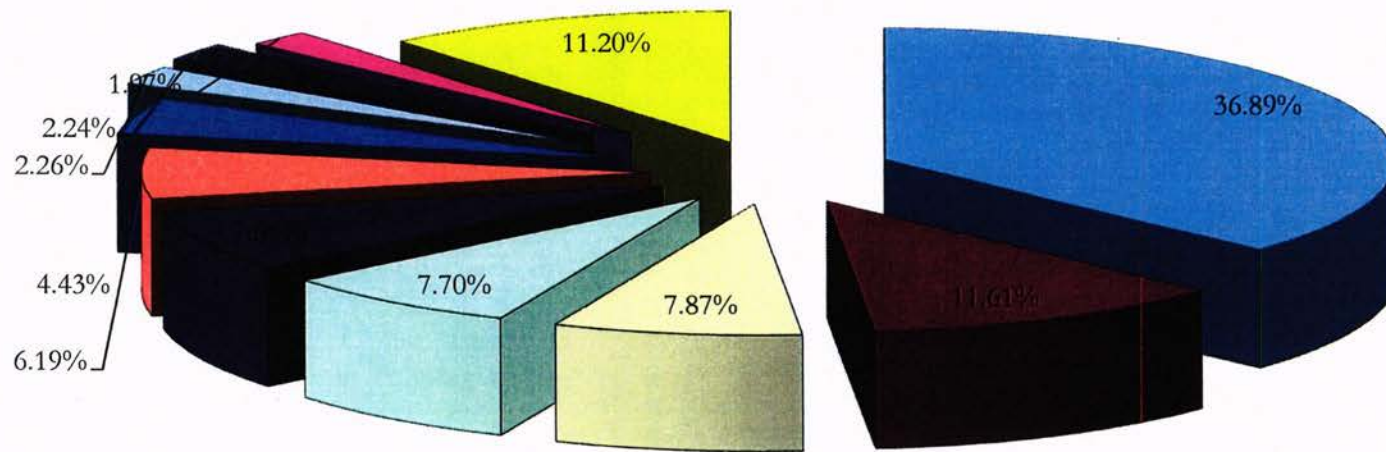
(**) This is an estimate based on a 1% increase.

Iberville Parish Council
 Plaquemine, Louisiana
Principal Taxpayers
 For the Year Ending December 31, 2015

<u>Taxpayer</u>	<u>Rank</u>	2015	
		<u>Assessed Valuation</u>	<u>Percentage of total Assessed Valuation</u>
Dow Chemical Company	1	\$ 149,780,260	36.89%
Entergy	2	47,121,290	11.61%
Acadian Gas Pipeline	3	31,941,730	7.87%
Syngenta	4	31,279,260	7.70%
Axiall Corporation	5	31,026,660	7.64%
CosMar Company	6	25,132,570	6.19%
Carville Energy LLC	7	17,999,670	4.43%
Mexichem Fluor	8	9,160,380	2.26%
FINA/Total Petrochemicals	9	9,093,970	2.24%
Boardwalk Louisiana Midstream	10	7,984,510	1.97%
		360,520,300	88.80%
Other		45,452,200	11.20%
		<u>\$ 405,972,500</u>	<u>100.00%</u>

Source : Iberville Parish Assessor's Office

Iberville Parish Council
 Plaquemine, Louisiana
Principal Taxpayers
 (2015 Assessed Valuation)



■ Dow Chemical Company	■ Entergy	■ Acadian Gas Pipeline	■ Syngenta
■ Axiell Corporation	■ CosMar Company	■ Carville Energy LLC	■ Mexichem Fluor
■ FINA/Total Petrochemicals	■ Boardwalk Louisiana Midstream	■ Other	

Iberville Parish Council
Plaquemine, Louisiana
Indebtedness Statement

General Government Long-Term Debt

10/18/15

\$200,000 April 04, 2013 Bayou Blue Fire Department equipment purchase capital lease payable due in quarterly installments through May 1, 2018 in quarterly installments of \$10,607 at an interest of rate of 1.9% per annually. Retirements are made from the Bayou Blue Fire Department Special Revenue Fund. \$ 61,529

\$12,000,000 February 1, 2007 Council on Aging and Road Construction notes due in annual principal installments due on February 1, 2009 until February 1, 2027; interest at 4.23% semiannually. Retirements are made from the Sales Tax Bond Debt Service Fund. \$ 585,000

\$8,970,000 April 1, 2009 Road Construction notes due in annual principal installments due on February 1, 2011 until February 1, 2024; interest at 4.10% semiannually. Retirements are made from the Sales Tax Bond Debt Service Fund. \$ 1,845,000

\$10,410,000 August 30, 2016 Sales Tax Refunding bond due in annual principal installments due on February 1, 2018 until February 1, 2027; interest ranging from .82% to 2.25% due semiannually. Retirements are made from the Sales Tax Bond Debt Service Fund. \$ 10,410,000

\$600,000 April 16, 2013 Limited Tax Certificates of Indebtedness, Series 2013 due in annual principal installments due on March 1, 2014 until March 1, 2023; interest at 1.93 semiannually. Retirements are made from the Utility Department Enterprise Fund. \$ 435,000

\$8,000,000 October 1, 2015 DHH Water Revenue Bonds, Series 2015 due in annual principal installments on February 1, 2015 and interest semiannually on February 1 and August 1 of each year through 2036. Retirements are made from the DHH Debt Service Fund. \$ 4,358,469

Total General Government Long-Term Debt

\$17,694,998

Iberville Parish Council
Plaquemine, Louisiana
Maximum Millage Report

Tax Description	Auth Rate	Levy 1st	Expires	Election Date	Max Mill	Adj. Max Mill
General Alimony	4.000	0000	0000		2.490	2.490
Exempted Municipalities	2.000	0000	0000		1.240	1.240
Library	4.000	2016	2025	3/28/2015	4.000	.000
Drainage Dist	5.000	2009	2018	7/19/2008	5.000	5.000
Recreation Dist	3.000	2013	2022	4/21/2012	3.000	.000
Fire Prot Dist No 2	6.780	2015	2024	4/5/2014	6.780	.000
Fire Prot Dist No 1	3.950	2016	2025	4/5/2014	3.950	.000
Public Buildings	3.000	2012	2021	4/21/2012	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	Assessed Value	Gross Bonded Debt (1)	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2006	32,974	377,273,434	-	-	-	0.00%	-
2007	32,467	401,222,574	12,000,000	600,245	11,399,755	2.84%	351
2008	32,545	454,619,492	12,000,000	766,153	11,233,847	2.47%	345
2009	32,505	453,149,597	20,565,000	1,718,029	18,846,971	4.16%	580
2010	33,387	456,799,367	19,760,000	2,147,513	17,612,487	3.86%	528
2011	33,292	469,332,572	18,880,000	2,621,589	16,258,411	3.46%	488
2012	33,228	535,974,437	17,955,000	2,200,425	15,754,575	2.94%	474
2013	33,367	564,644,276	16,985,000	2,225,083	15,754,575	2.79%	472
2014	33,327	579,484,655	15,970,000	2,252,460	13,717,540	2.37%	412
2015	35,020	610,766,852	16,734,398	2,559,114	14,175,284	2.32%	405

(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
2007	-	-	-	7,791,008	0.00
2008	-	-	-	8,773,987	0.00
2009	405,000	630,079	1,035,079	8,797,492	0.12
2010	805,000	845,525	1,650,525	9,537,972	0.17
2011	880,000	806,085	1,686,085	10,692,378	0.16
2012	925,000	767,772	1,692,772	9,828,208	0.17
2013	970,000	728,763	1,698,763	9,981,497	0.17
2014	1,015,000	686,925	1,701,925	11,318,995	0.15
2015	1,065,000	642,325	1,707,325	12,104,249	0.14

Source: Iberville Parish Council Financial Report - Year 2007-2015
 Iberville Parish Council Budgets: Amended 2016 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
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>
2006	377,273,434	37,727,343	-	37,727,343
2007	401,222,574	40,122,257	12,000,000	28,122,257
2008	454,619,492	45,461,949	12,000,000	33,461,949
2009	453,149,597	45,314,960	20,565,000	24,749,960
2010	456,799,367	45,679,937	19,760,000	25,919,937
2011	469,332,572	46,933,257	18,880,000	28,053,257
2012	535,974,437	53,597,444	17,955,000	35,642,444
2013	564,244,276	56,424,428	16,985,000	39,439,428
2014	579,484,655	27,948,466	15,970,000	41,978,466
2015	610,766,852	61,076,685	16,734,398	44,342,287

Source: Iberville Parish Council Financial Reports Years 2006 - 2015

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

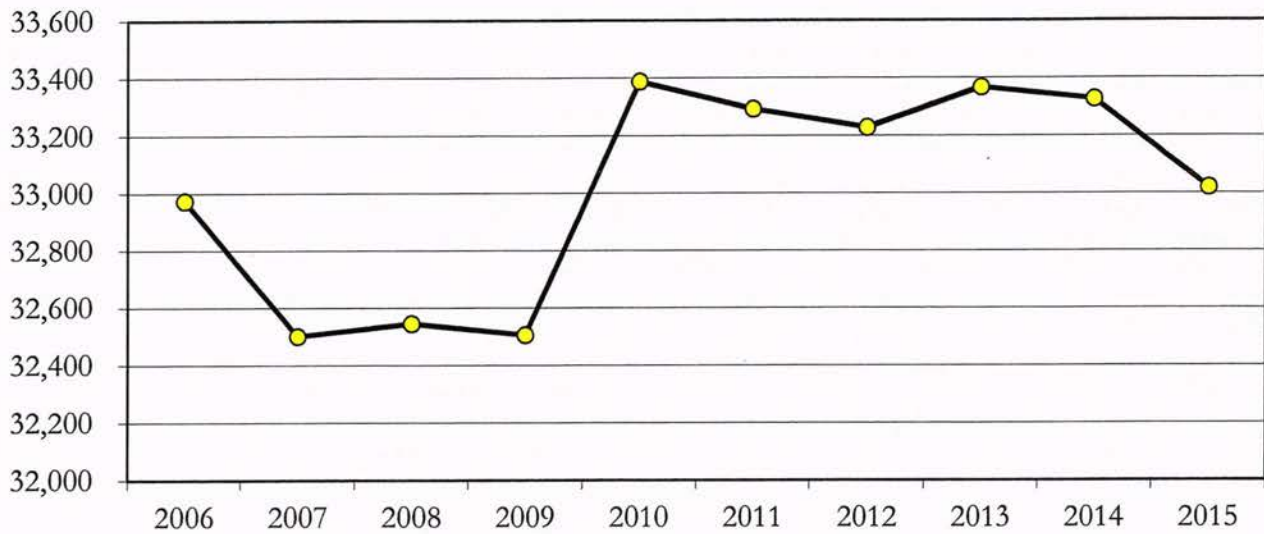
Iberville Parish Council
 Plaquemine, Louisiana
Demographic and Economic Statistics
 Last Ten Fiscal Years

<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>
2006	32,974	860,764	26,175	4.8%
2007	32,501	940,666	28,579	5.3%
2008	32,545	1,028,138	31,251	7.8%
2009	32,505	1,035,320	31,851	9.8%
2010	33,387	1,102,353	33,042	7.3%
2011	33,292	1,055,547	31,706	10.8%
2012	33,228	1,108,196	33,351	7.4%
2013	33,367	1,156,905	34,672	8.4%
2014	33,327	n/a	n/a	7.8%
2015	35,020	n/a	n/a	7.1%

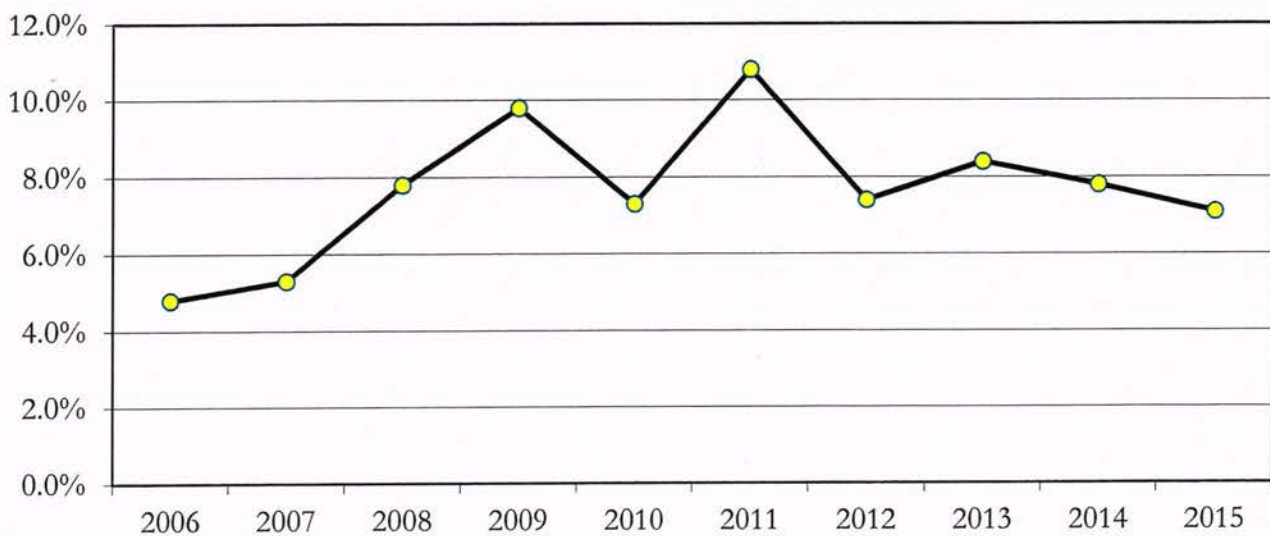
Source: Louisiana Department of Labor
 US Department of Commerce

Iberville Parish Council
Plaquemine, Louisiana
Demographics
Last Ten Fiscal Years

Population

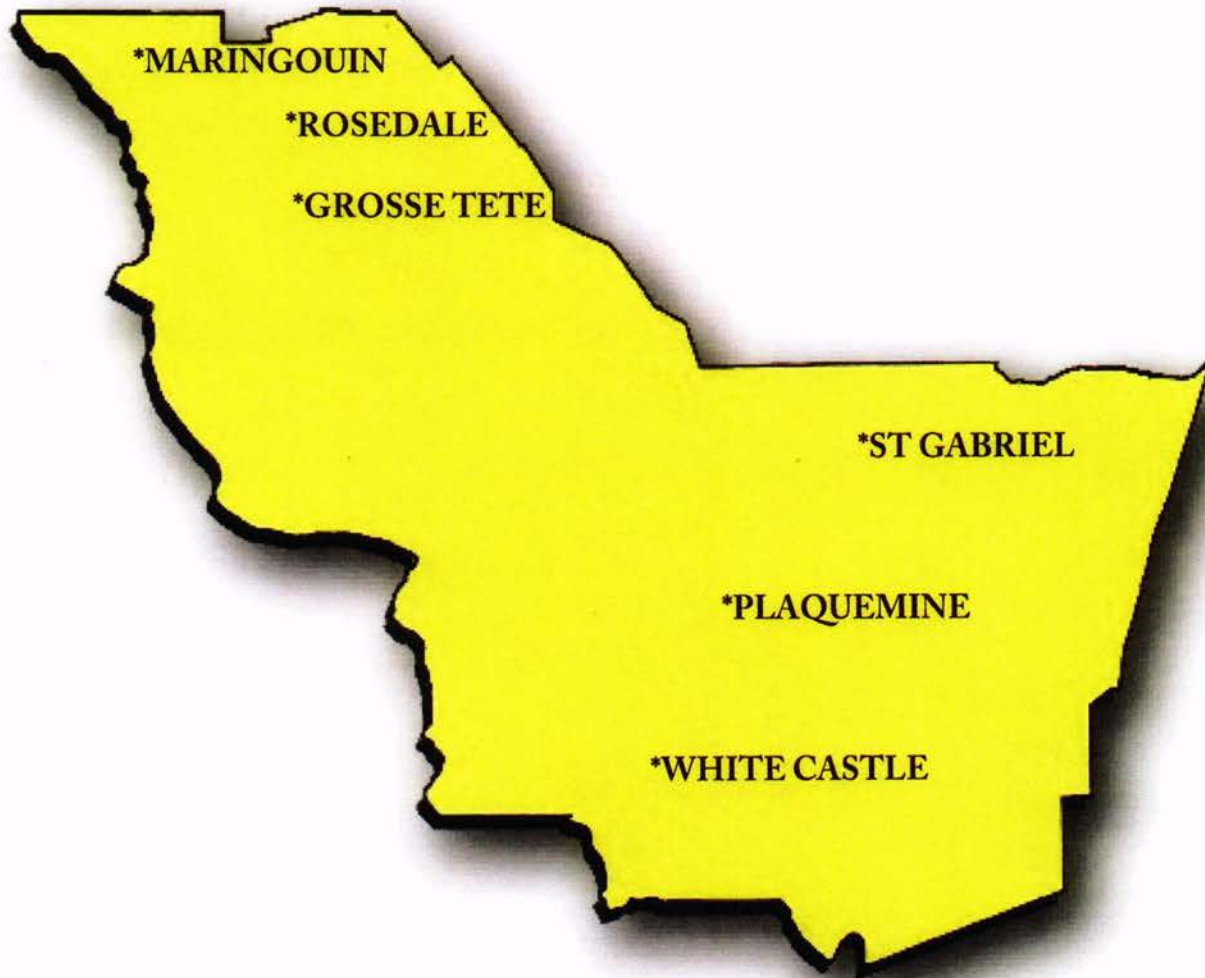


Unemployment Rate %



GLOSSARY

Iberville Parish, La



Iberville Parish Council
Plaquemine, Louisiana
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2017 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).

ARC. Association of Retarded Citizens.

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

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

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

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

Balanced Budget. A budget in which the expenditures incurred during a given period are matched by revenues.

Beginning Fund Balance. The amount remaining after accounting for the previous year's revenues less the previous year's expenditures.

Budget. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budget Amendment. A change to the budget made by correction, addition, or deletion of revenues and/or expenditures.

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

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2017 Budget

municipalities experience during the past year and its financial status at the time of the message.

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

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

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

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

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

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

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

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

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

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

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

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

Iberville Parish Council

Plaquemine, Louisiana

Glossary

2017 Budget

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

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.

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.

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.

Iberville Parish Council
Plaquemine, Louisiana
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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.

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.

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2017 Budget

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.

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

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

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2017 Budget

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

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

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

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

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

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

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

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

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

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

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

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