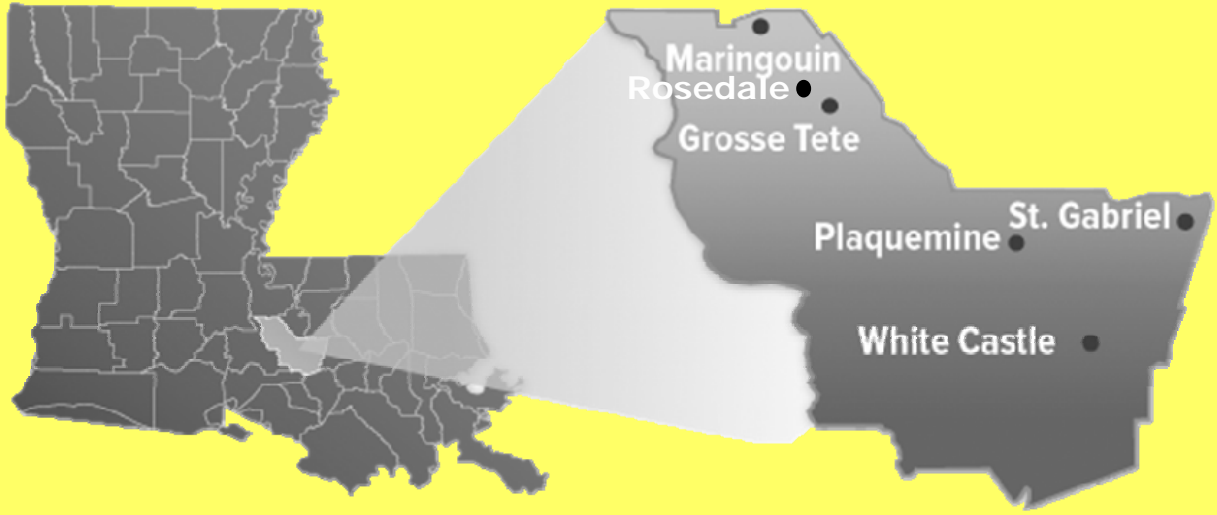


# IBERVILLE PARISH

Plaquemine, La



# 2018

## ADOPTED BUDGET

## NOVEMBER 21, 2017

[www.ibervilleparish.com](http://www.ibervilleparish.com)

# 2017 Amended and 2018 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 2** Mitchel J. Ourso

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

**District 4** Leonard Jackson

**District 5** Steve C. Smith

**District 6** Courtney P. Lewis

**District 7** Ty J. Arnold

**District 8** Hunter S. Markins

**District 9** Terry J. Bradford

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

**District 11** Timothy J. Vallet

**District 12** Matt Jewell, Chairman

**District 13** Bart B. Morgan

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**2018 Operating and Capital Budgets**

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A yellow outline map of the state of Ohio is centered on the page. The map shows the state's irregular borders, including the western and southern portions of Lake Erie.

# PART I

# 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**  
2018 Budget

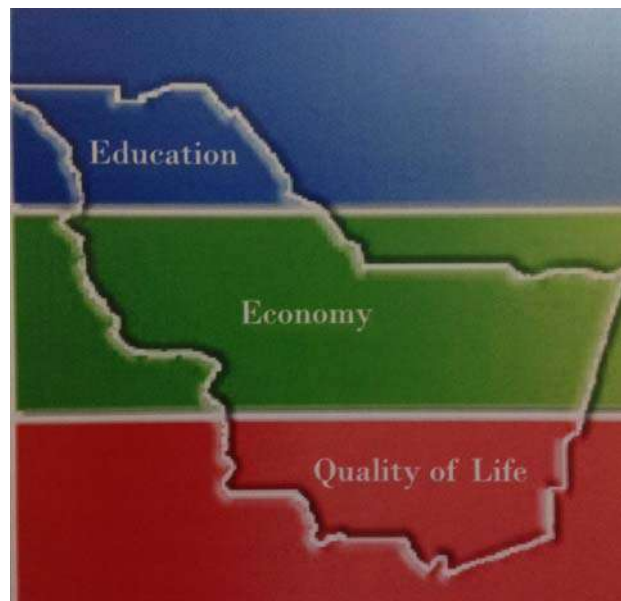
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## **Vision & Goals Introduction**

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**  
2018 Budget

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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

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## 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 recording 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.



ORDINANCE IPC #019-17

PROPOSED 2018 BUDGET AND AMENDED 2017 BUDGET ORDINANCE

ORDINANCE TO ADOPT THE FISCAL YEAR 2018 OPERATING AND CAPITAL  
IMPROVEMENT BUDGET AND THE AMENDED 2017 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, 2018 through December 31, 2018.

WHEREAS, the 2017 amended and 2018 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 21<sup>st</sup> day of November 2017, 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 2018 budgets to the extent such funds are received by the Iberville Parish Council.

WHEREAS, the 2017 amended budget and the 2018 Operating and Capital Improvement budgets having been duly submitted for public hearing on the 21<sup>st</sup> day of November, 2017.

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

"That the 2018 Operating and Capital Improvement budgets for the Iberville Parish Council be approved and adopted as amended.

"That the 2017 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, 2018, in accordance with law."

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

The foregoing ordinance which was previously introduced at the meeting of the Iberville Parish Council on October 17, 2017 and a summary thereof having been published in the official journal on November 16, 2017, the public hearing on this ordinance held on the 21<sup>st</sup> day of November, 2017, at 6:00 p.m., in the Council Meeting Room, 58050 Meriam Street, Plaquemine, Louisiana, was brought up for final passage with a motion by Councilman Bradford, and seconded by Councilman Arnold, having been duly submitted to a vote, the ordinance was duly adopted by the following yea and nay vote on roll call:

YEAS: Dominique, Jackson, Smith, Arnold, Bradford, Kelley, Vallet, Morgan.

NAYS: None.

ABSTAIN: None.

ABSENT: Taylor, Ourso, Lewis, Markins.

The ordinance was declared adopted by the Chairman on the 21<sup>st</sup> day of November, 2017.

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 21<sup>st</sup> day of November, 2017.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Parish of Iberville, State of Louisiana, on this 21<sup>st</sup> day of November, 2017.

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 21<sup>st</sup> day of November, 2017 at 7:15 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 21<sup>st</sup> day of November, 2017 at 7:45 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 21<sup>st</sup> day of November, 2017.  
(If vetoed attach veto statement.)

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

I, Kirsha D. Barker, Council Clerk of the Iberville Parish Council, hereby certify that the above ordinance was received by me from the Parish President, J. Mitchell Ourso, Jr., on the 20<sup>th</sup> day of November, 2017 at 10:15 A.M.

Kirsha D. Barker

KIRSHA D. BARKER

IBERVILLE PARISH COUNCIL CLERK



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Iberville Parish Council  
Louisiana**

For the Fiscal Year Beginning

**January 1, 2017**

Executive Director



# ***SPECIAL ACKNOWLEDGEMENTS***

---

**Tricia Mullins**  
Payroll/Budget Analysis

**Lindsay Dupre**  
Accounts Receivable/Purchasing Agent

**Megan Meador**  
Accounts Payable Specialist

**Virginia Distefano**  
Payroll Coordinator

**Cayman Cook**  
Accounting Intern

---



**BUDGET  
MESSAGE  
&  
OVERVIEW**

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  
STEVE C. SMITH  
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 17, 2017

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 2018.

The economy of Iberville Parish has experienced continued growth during 2017. We have experienced increases in sales/use tax and a slight decrease in property taxes growth during 2017 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 2018 and 2019.


## 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 2018. 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 2018 and 2019.

During the 2019 fiscal years there are several industrial Property Tax exemptions that begin to roll off. This will have a positive impact on property tax collections for many years to come. Iberville Parish has put together a committee to study the outcome of those expirations, as well as the economic impact.

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*An Equal Opportunity Employer*

Imagine  Iberville!

The Iberville Parish Council voted to adopt the assessor’s millage rates as presented. 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 service residences from 11,888 to 13,265. The estimated annual contracted rate, with no CPI increase, is \$2,529,370. Also during 2016, Progressive Waste merged with Waste Connections to become Waste Connections.

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. In August of 2017, Waste Connections sold its operations to Republic Services. Republic Services agreed to continue the contract until it expires in 2020. Iberville administration has proposed a balanced budget for 2018.

#### ***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 \$19,608,000 in 2017, to \$20,458,000 in 2018. 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:

- 2018 – 3%
- 2019 – 3%
- 2020 – 3%
- 2021 – 3%
- 2022 – 3%

***Property Tax***

Iberville Parish levied an average of 9.978 mills parish-wide which is projected to generate \$6,285,000 for 2018, the same as in 2017. 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.

**Schedule of 2017 property tax authorized millage rates:**

Primary Government:

|   | <u>Authorized</u> | <u>2017 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>2017 Levy</u> |
|----------------------|-------------------|------------------|
| Parks and Recreation | 3.00 mills        | 3.00 mills       |
| Library              | 4.00 mills        | 4.00 mills       |

**Schedule of additional 2017 property tax authorized within Fire Protection Districts:**

|                     | <u>Authorized</u> | <u>2017 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 2018.

***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 2017 nor will they increase during 2018. 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 2018 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 2017 employer’s contribution rate to the Parochial Employees’ Retirement System (PERS) was certified at 12.50% by the system’s Board of Trustees. The 2018 employer’s required contribution rate to the system is 11.50%. This budget provides funding at this level. The employee contribution rate will remain at 9.50% in 2018.

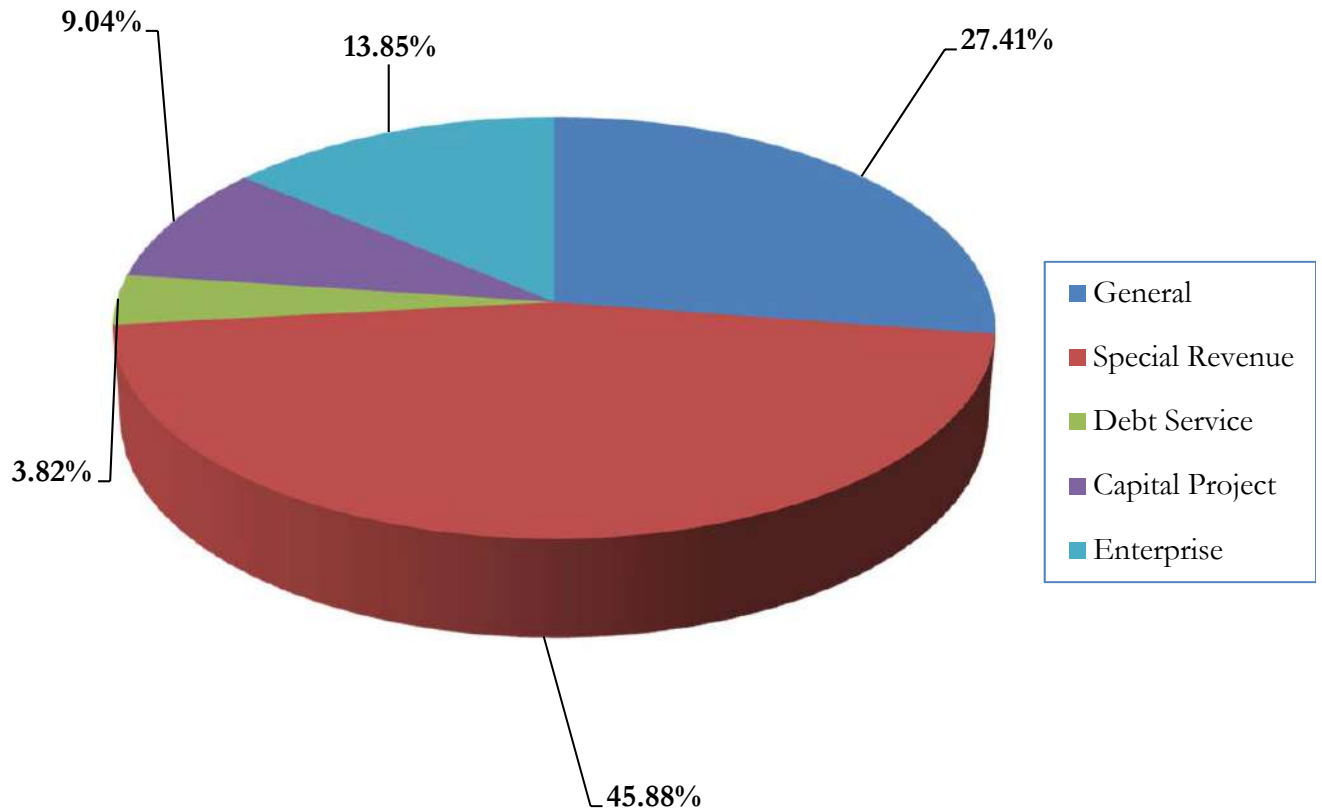
***Summary of All Funds***

The proposed budget for the year 2018 including all funds, exclusive of transfers between funds is \$48,071,120. This represents an increase of 6.42% from year 2017. The chart below depicts a comparison between the 2018 and 2017 budgets by fund type.

**Appropriations – All Funds  
2018 compared to 2017**

|                  | <b>2018<br/>Budget</b> | <b>2017<br/>Budget</b> | <b>2018 Budget Over<br/>(Under) 2017 Budget</b> |                       |
|------------------|------------------------|------------------------|---|-----------------------|
| <b>Fund Type</b> | <b><u>Amount</u></b>   | <b><u>Amount</u></b>   | <b><u>Amount</u></b>                            | <b><u>Percent</u></b> |
| General          | \$ 13,176,529          | \$ 12,155,741          | \$ 1,020,788                                    | 8.34%                 |
| Special Revenue  | 22,059,791             | 20,382,869             | 1,676,922                                       | 8.22%                 |
| Debt Service     | 1,838,550              | 1,760,437              | 78,113  | 4.43%                 |
| Capital Project  | 4,350,000              | 4,725,000              | (375,000)                                       | -7.9%                 |
| Proprietary      | <u>6,646,250</u>       | <u>6,143,400</u>       | <u>502,850</u>                                  | <u>8.18%</u>          |
|                  | \$ 48,071,120          | \$ 45,167,447          | \$ 2,903,673                                    | 6.42%                 |

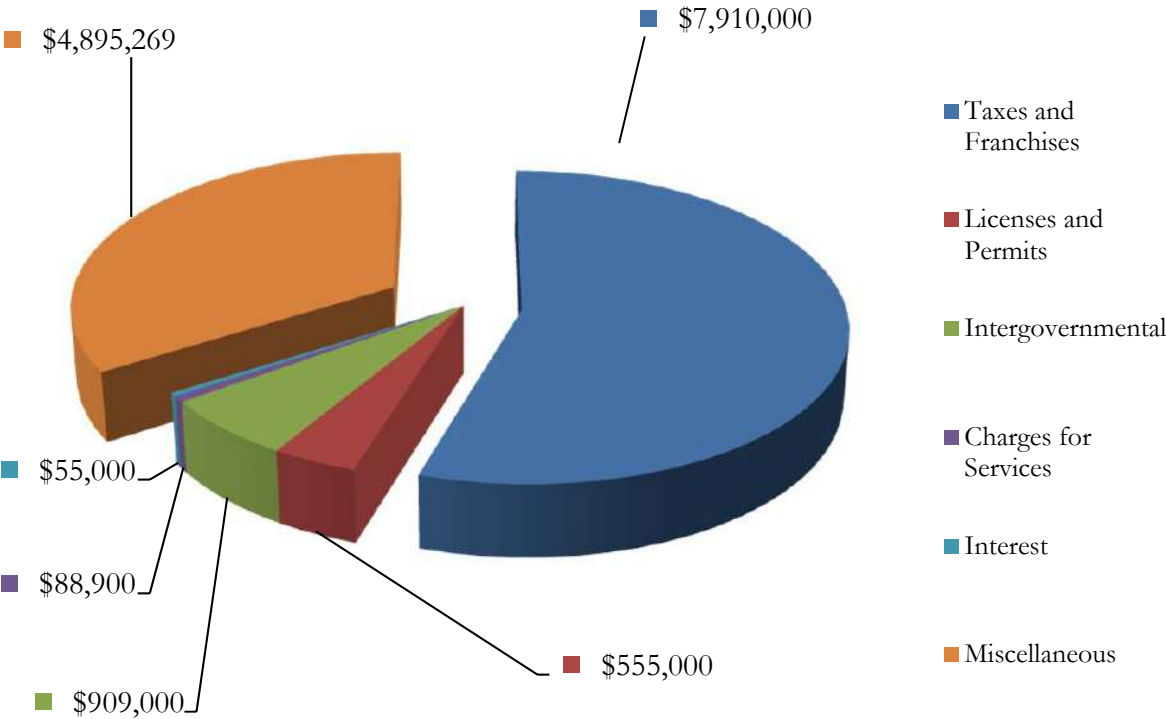
**Total 2018 Appropriations by Fund Type  
Excluding Transfers between funds \$48,071,120**



**General Fund**

As shown above, the General Fund makes up 26.91% of our total budget for 2018. The general fund provides funding for general operations of the government and includes most revenue that is not legally dedicated for a specific purpose.

**2018 General Fund Sources of Revenue \$14,413,169**



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 54% of the General Fund Revenue. The underlying assumption for the estimates in Property Tax is that it will not increase for 2018. Property taxes usually increase by 2% to 6% per year if the Parish Council rolls the millages to the amount authorized by proposition. In the past 2 years property taxes have been flat.

The total appropriations for the General Fund 2018 Annual Operating Budget increased by \$88,436 compared to the 2017 Amended Budget.

**Appropriations – General Fund  
2018 compared to 2017**

| <b>Function</b>        | <b>2017<br/>Budget</b> | <b>2018<br/>Budget</b> | <b>2018 Budget Over<br/>(Under) 2017 Budget</b> |        |
|------------------------|------------------------|------------------------|---|--------|
| General Government     | \$ 6,925,207           | \$ 6,942,621           | \$ 17,414                                       | .26%   |
| Public Safety          | 1,819,528              | 2,060,332              | 240,804   | 11.69% |
| Public Works           | 1,369,330              | 1,496,418              | 127,088   | 8.50%  |
| Health and Welfare     | 1,575,694              | 1,669,149              | 93,455  | 5.60%  |
| Culture and Recreation | 208,102                | 222,129                | 14,027  | 6.32%  |
| Economic Development   | 195,880                | 195,880                | 0   | 0%     |
| Capital Outlay         | 62,000                 | 590,000                | 528,000   | 950%   |
| Debt Service           | -                      | -                      | -   | 0.00%  |
|                        | \$12,155,741           | \$13,176,529           | \$1,020,788                                     | 8.39%  |

**Debt Management**

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 17, 2017, \$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 17, 2017, \$5,861,075 of this debt remains outstanding.

On October 17, 2017 Iberville Parish has \$20,739,695 in primary government debt. \$19,063,609 of this debt was due to sales tax revenue bonds, \$1,301,086 in capital lease financing and \$375,000 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 2018 is continuing the construction and replacement of the Central HVAC plant at our Courthouse. This Capital Expenditure has had an impact on fund balances during 2018. Fund Balances associated with this construction have fallen by \$3,615,619 through October 16, 2017. We are projected to decrease fund balance (not considering any debt issued) in total for 2018 by (\$1,479,751). The Iberville Parish Solid Waste Fund will increase its budgeted fund balance for both amended 2017 and 2018 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 2018 budget also includes a balanced General Fund Budget. Because of a decrease in property values during 2017, 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. The only material decrease in fund balance for 2018 is in the Capital Improvement Fund which is in direct correlation with the courthouse construction.

## **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.

## **Long term Financial Policies**

The Iberville Parish has adopted an updated financial policies and procedures manual during 2017 which will become effective for the full year of 2018. This budget reflects several changes to address revenue and expenditure requirements and long-term effects of those revenue and expenditure goals and objectives. Our policy defines a balanced budget in terms that Revenue must exceed Expenditures and available fund balance in each fund for that budget year.

- a. Revenue Policy – Revenues are projected on conservative market data and economic expectations. Iberville Parish revenues are driven predominately by the chemical industry. Market analysis and independent projections are utilized in estimating sales and use tax revenues. Data from our tax assessor’s office is utilized in arriving at our property tax estimates.
- b. Expenditure Policy- expenditures are always budgeted after our revenues are forecasted for the upcoming budget year. Any projected expenditures above those projections are limited to one-time capital expenditures and must come out of available fund balance
- c. Inventory and Fixed Assets - The policy outlines our use of central inventory system, as well as, our central fixed assets accounting department. All fixed assets are recorded based on a \$5,000 capitalization threshold and useful lives based on asset class.
- d. Debt Policy – it is the policy of this government to approach debt by analyzing the current and projected interest rate environment along with our current and projected legal debt margin and debt to equity ratios. Debt secured by any tax or excess revenues, as well as, bonds is not to exceed greater than 50% of the associated tax projections for that year.

## **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 2017 and 2018. 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 2017. We feel as if we will reach the peak of this cycle in 2019, with taxes beginning to fall in 2020 and 2021. 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 2017 operating budget expenditure total is \$36,536,408 and the 2018 operating budget expenditure total is \$37,705,868 for a net decrease of \$1,169,460.



Capital budgeted expenditures have decreased from a 2017 amended budget amount of \$12,837,911 to a 2018 budgeted amount of \$11,206,812. This is a 12.33% increase from the 2017 original budget amount of \$9,825,750.

### **Priorities and Issues for the 2018 Budget Year**

Iberville Parish is projecting a slight increase in Sales\Use Tax collections for 2017 and 2018. Because of strengthening fund balances over the last 3 years Iberville is expected to continue to operate at current service levels.

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 Hurricane Gustav and subsequently closed. It is one of our continued goals to work with Ochsner to make this facility successful.

Iberville Parish continues to strive toward improving our water distribution system throughout the parish. The parish has spent over 5 million in the last 2 years constructing facilities to deliver quality water throughout the parish.

### **Capital Projects for 2018**

Iberville Parish will expend \$11,206,812 for capital outlay projects for 2018. Some of the major projects that are included in the 2018 budget are as follows:

1. Iberville parish has budgeted \$1,600,000 to complete significant improvements to Water District #3. These improvements include a 12 inch main extension and an increase in above ground storage. These projects will increase water pressure and quality.
2. We have also budgeted \$800,000 for the design and construction of a Senior Center in North Iberville.
3. Iberville has budgeted \$850,000 for the HVAC replacement at the Courthouse.
4. Iberville has also budgeted \$500,000 for the construction of a rifle range.
5. Iberville has budgeted \$400,000 for an addition to the Animal Control Center.
6. Iberville has included \$1,000,000 for the capital maintenance of roadways and \$1,650,000 for drainage projects.

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

As part of the budget process, each department is evaluated based on individual department goals and objectives. Decisions are made based on need, level of service and effectiveness of service to either increase or decrease expenditures. In cases where services are an unavoidable necessity and costs of those services are increasing, evaluations are made on increasing fees for services or taxes. Any increases in taxes are made by the full parish council, usually with a vote of the citizens when required.

### **Strategic Goals and Strategies**

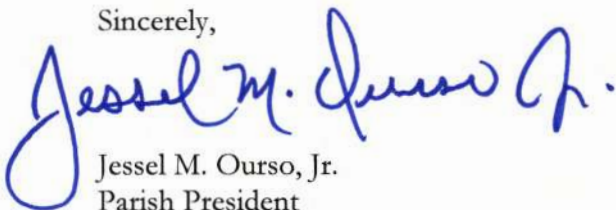
Iberville Parish continues to strive toward achieving the goals laid out by the Iberville Master Plan. The North Iberville Parish Welcome Center continues to act as an active conduit for tourism into Iberville Parish. In addition to tourism, Iberville continues to maintain and operate aqua-cultural recreational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

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

Jessel M. Ourso, Jr.  
Parish President



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## PARISH STRUCTURE

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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

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## BUDGET PROCESS

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### 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 2018 Annual Operating Budget was as follows:

|                    |  |
|--------------------|--|
| July 18, 2017      | Letters were sent from the Parish President’s Office to supervisors, directors, and coordinators seeking their departmental budget request |
| August 15, 2017    | Deadline for submitting budget requests  |
| September 28, 2017 | Compilation of proposed budget sent to Parish President for review   |
| October 17, 2017   | Proposed budget submitted to Parish Council  |
| November 21, 2017  | Parish Council approval of proposed budget   |
| January 1, 2018    | Operating Budget effective   |

Budget request packets were sent to the departments and agencies in July 2017. 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.

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### BUDGETARY STRUCTURE

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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*
- ❖ *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.



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## FINANCIAL POLICIES

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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.



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*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*

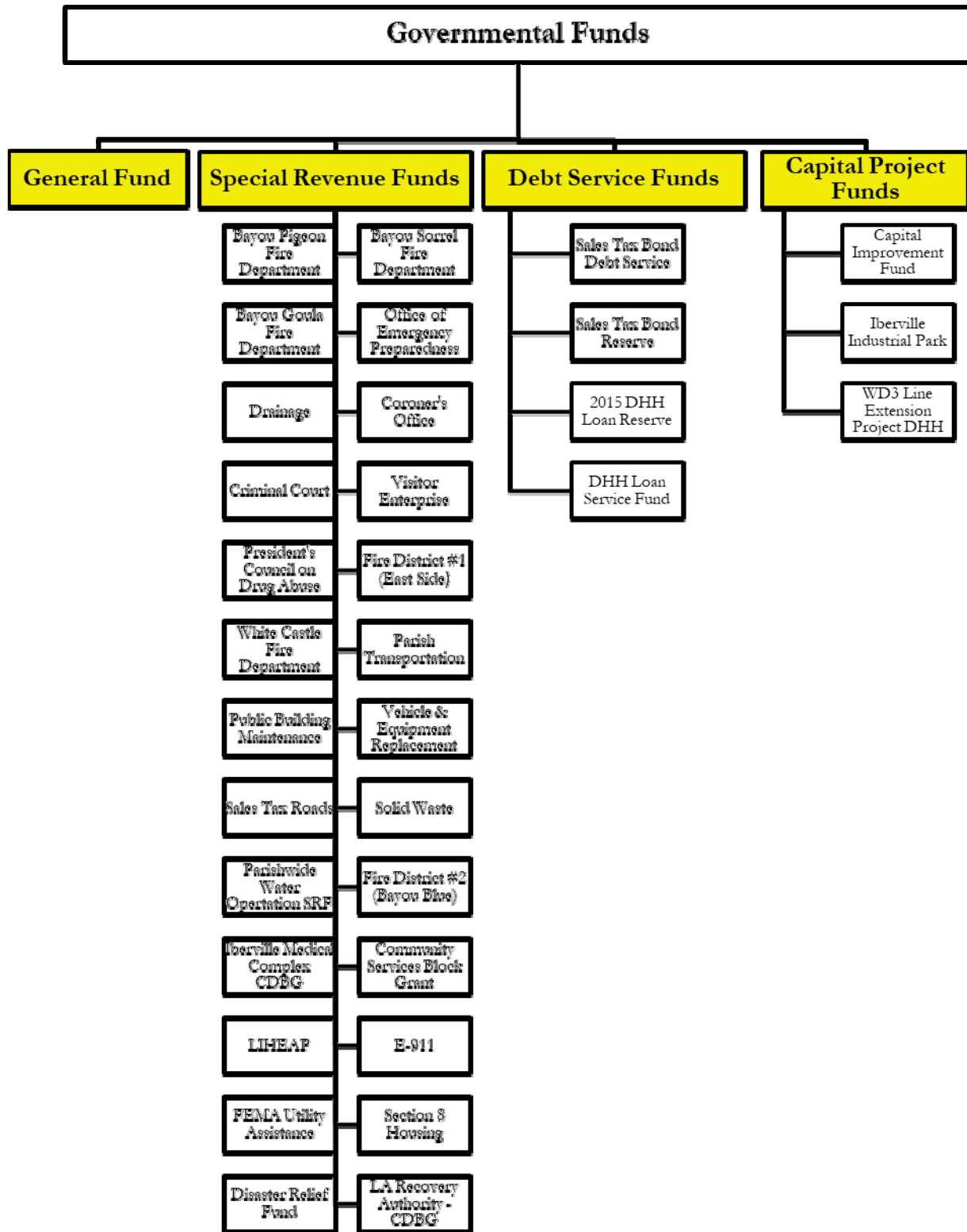
The Parish shall prepare an itemized budget for each fund. The budget must be balanced. A “balanced budget” is defined as the total budgeted expenditures that shall not exceed the total estimated revenues, including beginning fund balances, available within each fund. In any fund in which expenditures/expenses 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**

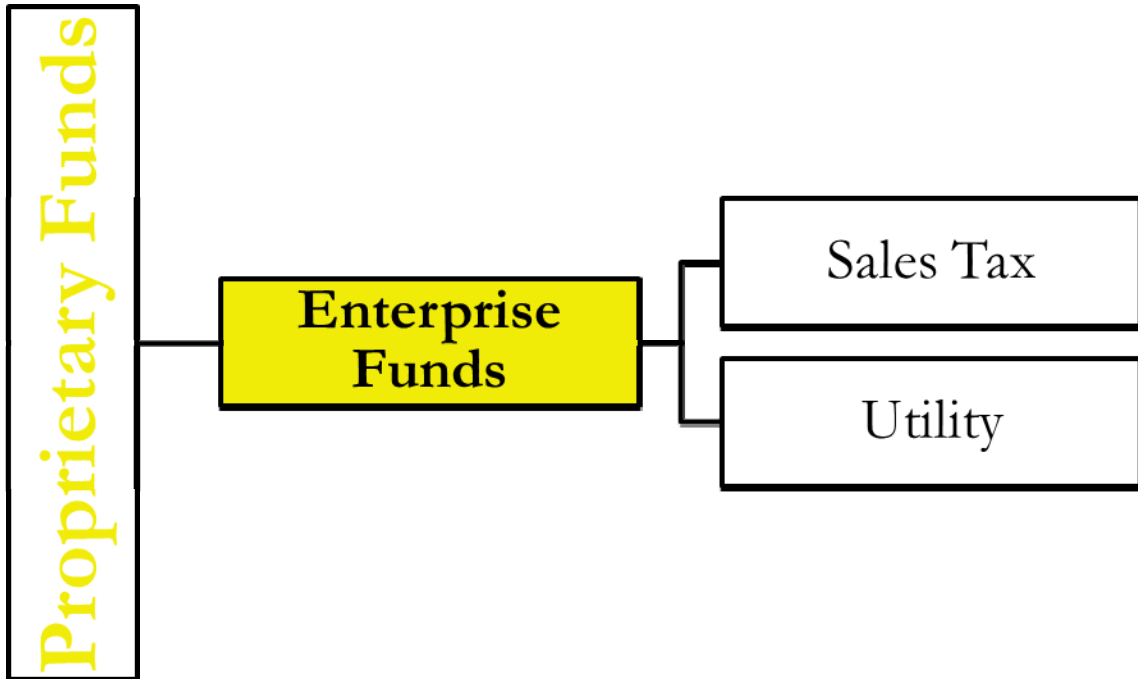
- Legal requirements applicable to budget amendments are set forth in the Home Rule Charter (Section 5-04). The Home Rule Charter states the modifications can be made by the following:
- Supplemental appropriations which come available during the year. The council must issue a budget ordinance to supplement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



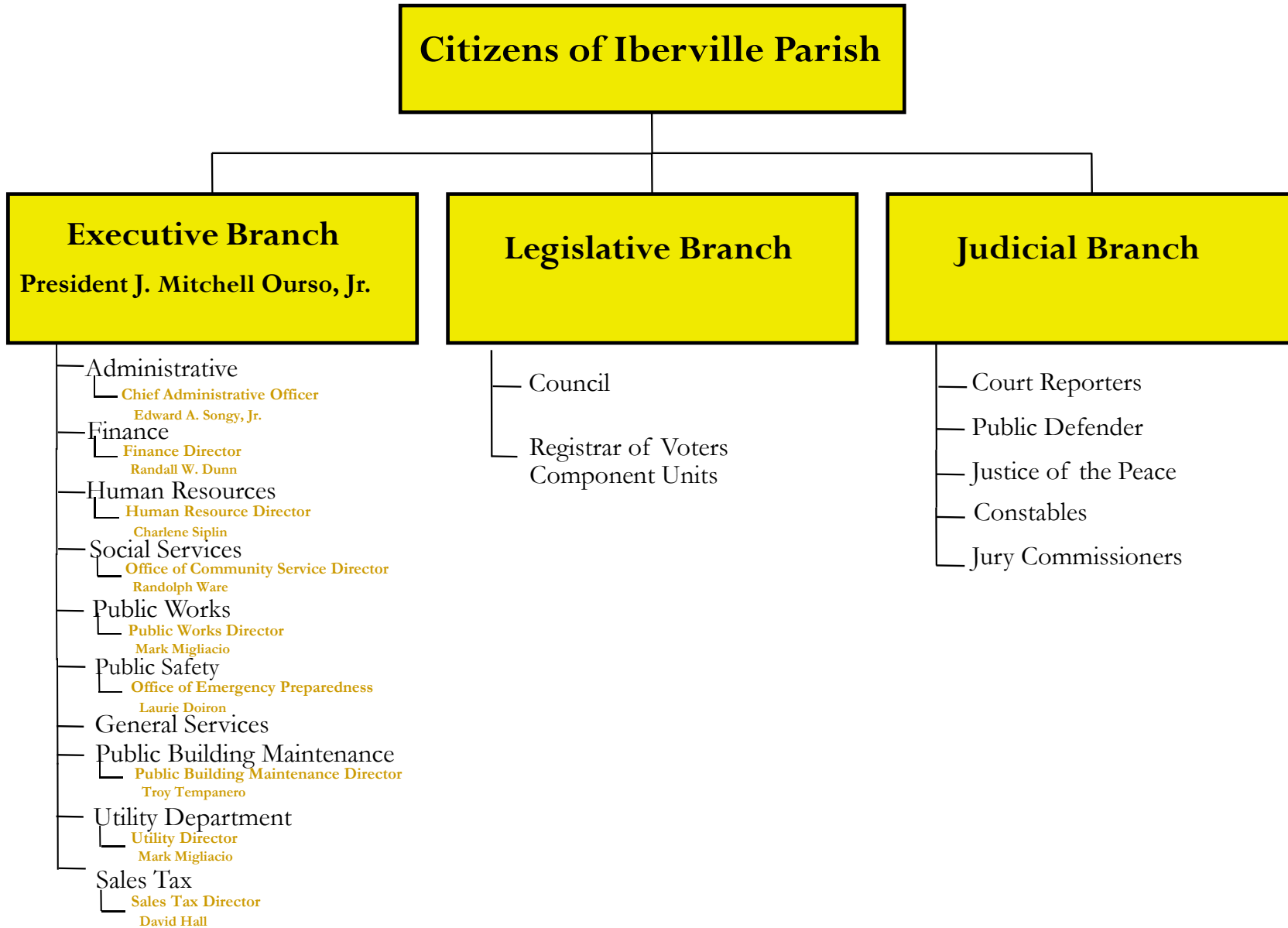
All Governmental Funds are budgeted for on a modified accrual basis.





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

# ORGANIZATIONAL CHART



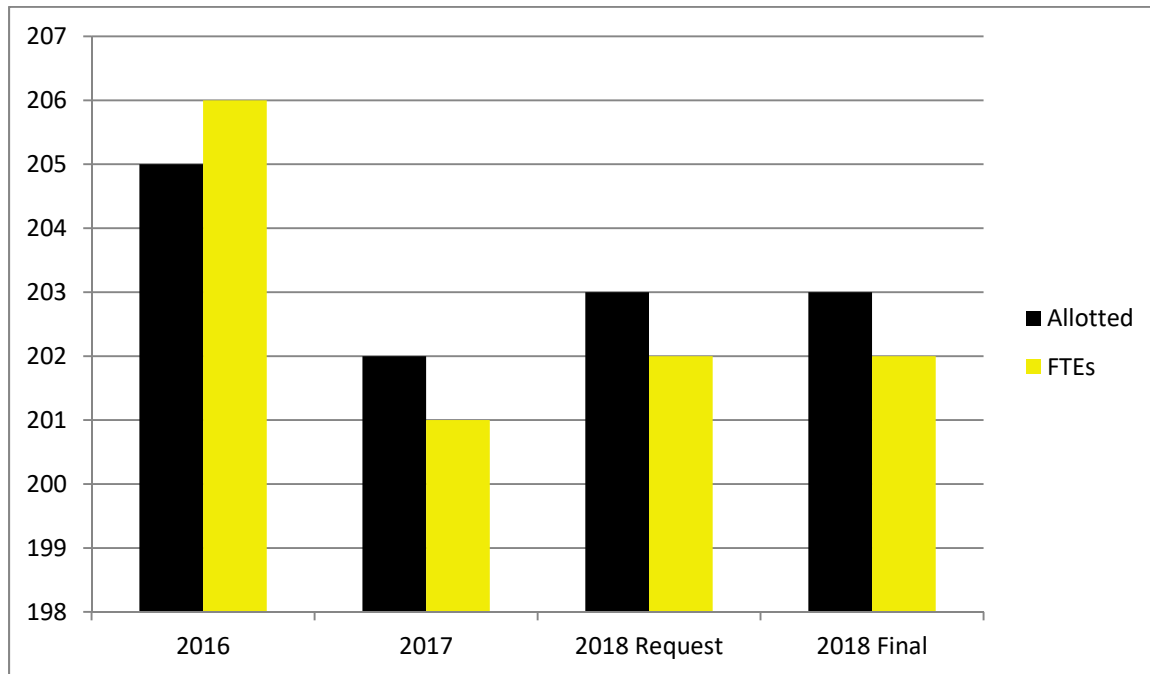


## Budgeted Full-time Equivalent Summary

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 22. 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 2017 to FY 2018 will increased by 1.00 FTE's. There were no significant changes in staffing levels.



**Iberville Parish Council**  
**Plaquemine, LA**  
**Summary of Allotted and Final Full-Time Equivalent Positions**  
**2018 Budget**

| Branch of Government                        | 2016     |       | 2017     |       | 2018    |       | 2018     |       | 2017 to 2018 |      |
|---|----------|-------|----------|-------|---------|-------|----------|-------|--------------|------|
|   | Allotted | FTEs  | Allotted | FTEs  | Request | Final | Allotted | FTEs  | Allotted     | FTEs |
| <b>Executive Branch</b>                     |          |       |          |       |         |       |          |       |              |      |
| <i>Administrative</i>                       |          |       |          |       |         |       |          |       |              |      |
| Parish President                            | 1.00     | 1.00  | 1.00     | 1.00  | 1.00    | 1.00  | 1.00     | 1.00  | -            | -    |
| 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                      | 4.00     | 4.00  | 4.00     | 4.00  | 4.00    | 4.00  | 4.00     | 4.00  | -            | -    |
| 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 | 10.00    | 11.00 | 11.00   | 11.00 | 11.00    | 11.00 | 1.00         | -    |
| 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  | -        | -     | -       | -     | -        | -     | -            | -    |
| 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  | -        | -     | -       | -     | -        | -     | -            | -    |
| 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                             | 1.00     | 1.00  | 1.00     | 1.00  | 1.00    | 1.00  | 1.00     | 1.00  | -            | -    |
| Tractor Driver                              | 6.00     | 6.00  | 5.00     | 6.00  | 6.00    | 6.00  | 6.00     | 6.00  | 1.00         | -    |
| Truck Driver I                              | 1.00     | 1.00  | 1.00     | 1.00  | 1.00    | 1.00  | 1.00     | 1.00  | -            | -    |
| Truck Driver II                             | 3.00     | 3.00  | 3.00     | 3.00  | 3.00    | 3.00  | 3.00     | 3.00  | -            | -    |
| Truck Driver III                            | 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                                   | 1.00     | 1.00  | 1.00     | 1.00  | 1.00    | 1.00  | 1.00     | 1.00  | -            | -    |

**Iberville Parish Council**  
**Plaquemine, LA**  
**Summary of Allotted and Final Full-Time Equivalent Positions**  
**2018 Budget**

| Branch of Government              | 2016      |      | 2017      |      | 2018     |      |          |      | 2017 to 2018 |        |
|-----------------------------------|-----------|------|-----------|------|----------|------|----------|------|--------------|--------|
|                                   | 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                         | 1.00      | 1.00 | 1.00      | 1.00 | 1.00     | 1.00 | 1.00     | 1.00 | -            | -      |
| Sign Crew/AEOI                    | 2.00      | 2.00 | 2.00      | 2.00 | 2.00     | 2.00 | 2.00     | 2.00 | -            | -      |
| Parts Runner                      | 1.00      | 1.00 | 1.00      | 1.00 | 1.00     | 1.00 | 1.00     | 1.00 | -            | -      |
| <i>Solid Waste</i>                |           |      |           |      |          |      |          |      |              |        |
| Coordinator                       | 1.00      | 1.00 | 1.00      | 1.00 | 1.00     | 1.00 | 1.00     | 1.00 | -            | -      |
| Receptionist                      | 1.00      | 1.00 | 1.00      | 1.00 | 1.00     | 1.00 | 1.00     | 1.00 | -            | -      |
| Driver                            | -         | -    | -         | -    | -        | -    | -        | -    | -            | -      |
| <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 | 1.00      | 1.00 | 1.00     | 1.00 | 1.00     | 1.00 | -            | -      |
| <i>Mosquito Abatement</i>         |           |      |           |      |          |      |          |      |              |        |
| Driver                            | 2.00      | 2.00 | 2.00      | 2.00 | 2.00     | 2.00 | 2.00     | 2.00 | -            | -      |
| <i>Health Unit</i>                |           |      |           |      |          |      |          |      |              |        |
| Receptionist                      | 1.00      | 1.00 | 1.00      | 1.00 | 1.00     | 1.00 | 1.00     | 1.00 | -            | -      |
| <i>Council on Aging</i>           |           |      |           |      |          |      |          |      |              |        |
| Director                          | 1.00      | 1.00 | 1.00      | 1.00 | 1.00     | 1.00 | 1.00     | 1.00 | -            | -      |
| Secretary                         | 1.00      | 1.00 | 1.00      | 1.00 | 1.00     | 1.00 | 1.00     | 1.00 | -            | -      |
| Bookkeeper                        | 1.00      | 1.00 | 1.00      | 1.00 | 1.00     | 1.00 | 1.00     | 1.00 | -            | -      |
| Site Manager                      | 2.00      | 2.00 | 3.00      | 3.00 | 3.00     | 3.00 | 3.00     | 3.00 | -            | -      |
| Sr. Center Activity Coordinator   | 1.00      | 1.00 | 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      | 1.00 | 3.00     | 3.00 | 3.00     | 3.00 | -            | 2.00   |
| Student Worker                    | 1.00      | 1.00 | 1.00      | 1.00 | -        | -    | -        | -    | (1.00)       | (1.00) |

**Iberville Parish Council**  
**Plaquemine, LA**  
**Summary of Allotted and Final Full-Time Equivalent Positions**  
**2018 Budget**

| Branch of Government                    | 2016               |        | 2017               |        | 2018             |        | 2017 to 2018   |        |                      |      |
|---|--------------------|--------|--------------------|--------|------------------|--------|----------------|--------|----------------------|------|
|   | Positions Allotted | FTEs   | Positions Allotted | FTEs   | Request Allotted | FTEs   | Final Allotted | FTEs   | Inc. (Dec.) 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   | 2.00               | 1.00   | 2.00             | 1.00   | 2.00           | 1.00   | -                    | -    |
| <i>North Iberville Community Center</i> |                    |        |                    |        |                  |        |                |        |                      |      |
| Manager                                 | 1.00               | 1.00   | 1.00               | 1.00   | 1.00             | 1.00   | 1.00           | 1.00   | -                    | -    |
| <i>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>           | 168.00             | 169.00 | 165.00             | 164.00 | 166.00           | 165.00 | 166.00         | 165.00 | 1.00                 | 1.00 |
| <b>Legislative Branch</b>               |                    |        |                    |        |                  |        |                |        |                      |      |
| <i>Council</i>                          |                    |        |                    |        |                  |        |                |        |                      |      |
| Councilman                              | 13.00              | 13.00  | 13.00              | 13.00  | 13.00            | 13.00  | 13.00          | 13.00  | -                    | -    |
| Clerk                                   | 1.00               | 1.00   | 1.00               | 1.00   | 1.00             | 1.00   | 1.00           | 1.00   | -                    | -    |
| <i>Registrar of Voters</i>              |                    |        |                    |        |                  |        |                |        |                      |      |
| Director                                | 1.00               | 1.00   | 1.00               | 1.00   | 1.00             | 1.00   | 1.00           | 1.00   | -                    | -    |
| Dep                                     | 1.00               | 1.00   | 1.00               | 1.00   | 1.00             | 1.00   | 1.00           | 1.00   | -                    | -    |
| Confidential Assistant                  | 1.00               | 1.00   | 1.00               | 1.00   | 1.00             | 1.00   | 1.00           | 1.00   | -                    | -    |
| Helper                                  | 1.00               | 1.00   | 1.00               | 1.00   | 1.00             | 1.00   | 1.00           | 1.00   | -                    | -    |
| <i>Total Legislative Branch</i>         | 18.00              | 18.00  | 18.00              | 18.00  | 18.00            | 18.00  | 18.00          | 18.00  | -                    | -    |
| <b>Judicial Branch</b>                  |                    |        |                    |        |                  |        |                |        |                      |      |
| <i>Court Reporter</i>                   | 2.00               | 2.00   | 2.00               | 2.00   | 2.00             | 2.00   | 2.00           | 2.00   | -                    | -    |
| <i>Public Defender</i>                  | -                  | -      | -                  | -      | -                | -      | -              | -      | -                    | -    |
| <i>Constables</i>                       | 6.00               | 6.00   | 6.00               | 6.00   | 6.00             | 6.00   | 6.00           | 6.00   | -                    | -    |
| <i>Jury Commissioners</i>               | 5.00               | 5.00   | 5.00               | 5.00   | 5.00             | 5.00   | 5.00           | 5.00   | -                    | -    |
| <i>Justice of Peace</i>                 | 6.00               | 6.00   | 6.00               | 6.00   | 6.00             | 6.00   | 6.00           | 6.00   | -                    | -    |
| <i>Total Judicial Branch</i>            | 19.00              | 19.00  | 19.00              | 19.00  | 19.00            | 19.00  | 19.00          | 19.00  | -                    | -    |
| <b>TOTAL ALL BRANCHES</b>               | 205.00             | 206.00 | 202.00             | 201.00 | 203.00           | 202.00 | 203.00         | 202.00 | 1.00                 | 1.00 |



## 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

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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.





- **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.



- **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.

- **Multi-purpose 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.



- **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 to, the parish courthouse, the parish jail, the health unit, the multi-purpose 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.

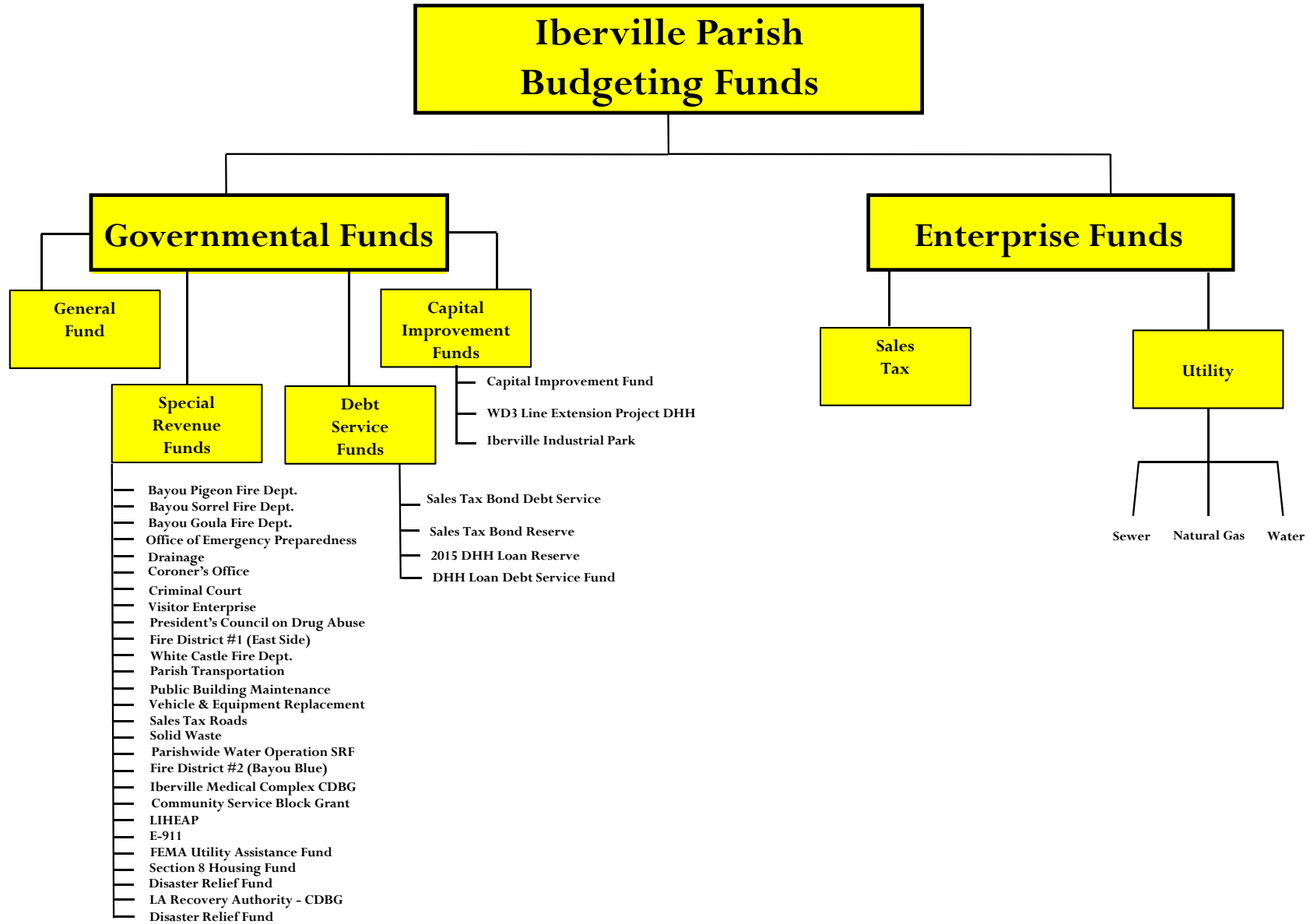
- **Registrar of Voters**

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.

### **18<sup>th</sup> Judicial District**

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

# Fund Structure





## Personnel Policies Overview

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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 \$575.00 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 12.50% of the employee's salary towards retirement.



### 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 1<sup>st</sup> \$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 Council**  
 Plaquemine, Louisiana  
**CONSOLIDATED RECAP**  
 2018 Budget  
 (2017 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 Utilitiy Dept       | Total Prop Fund            |
|  | 2017<br>Original<br>Budget    | 2017<br>Original<br>Budget | 2017<br>Original<br>Budget | 2017<br>Original<br>Budget | 2017<br>Original<br>Budget | 2017<br>Original<br>Budget   | 2017<br>Original<br>Budget | 2017<br>Original<br>Budget |
| <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  |                               | 243,277                    |                            |                            | 243,277                    |                              |                            |                            |
| Fees Charges and Commissions   | 40,100                        | 497,190                    |                            |                            | 537,290                    |                              | 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   | -                             | -                          | -                          | -                          | -                          | -                            | -                          | -                          |
| <b>TOTAL REVENUES</b>  | <b>12,609,182</b>             | <b>20,315,877</b>          | <b>2,011,737</b>           | <b>2,607,500</b>           | <b>37,544,296</b>          | <b>871,500</b>               | <b>5,401,300</b>           | <b>6,272,800</b>           |
| <u>EXPEDITURES</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                      | 8,700                      |
| Paying Agent Fees  | -                             | -                          | -                          | -                          | -                          | -                            | -                          | -                          |
| <b>TOTAL EXPENDITURES</b>  | <b>12,155,741</b>             | <b>20,382,869</b>          | <b>1,760,437</b>           | <b>4,725,000</b>           | <b>39,024,047</b>          | <b>871,500</b>               | <b>5,280,600</b>           | <b>6,152,100</b>           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>453,441</b>                | <b>(66,992)</b>            | <b>251,300</b>             | <b>(2,117,500)</b>         | <b>(1,479,751)</b>         | <b>-</b>                     | <b>120,700</b>             | <b>120,700</b>             |
| <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)                  | -                            | -                          | -                          |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>(453,441)</b>              | <b>453,441</b>             | <b>-</b>                   | <b>875,000</b>             | <b>875,000</b>             | <b>-</b>                     | <b>-</b>                   | <b>-</b>                   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>-</b>                      | <b>386,449</b>             | <b>251,300</b>             | <b>(1,242,500)</b>         | <b>(604,751)</b>           | <b>-</b>                     | <b>120,700</b>             | <b>120,700</b>             |
| <b>FUND BALANCE/EQUITY (DEFICIT)<br/>AT BEGINNING OF YEAR</b>                        | <b>5,125,381</b>              | <b>24,915,782</b>          | <b>2,314,950</b>           | <b>3,515,496</b>           | <b>35,871,609</b>          | <b>-</b>                     | <b>14,958,831</b>          | <b>14,958,831</b>          |
| <b>FUND BALANCE/EQUITY (DEFICIT)<br/>AT END OF YEAR</b>                              | <b>\$ 5,125,381</b>           | <b>\$ 25,302,231</b>       | <b>\$ 2,566,250</b>        | <b>\$ 2,272,996</b>        | <b>\$ 35,266,858</b>       | <b>\$ -</b>                  | <b>\$ 15,079,531</b>       | <b>\$ 15,079,531</b>       |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**CONSOLIDATED RECAP**  
 2018 Budget  
 (2017 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           |
|  | 2017<br>Revised<br>Budget     | 2017<br>Revised<br>Budget | 2017<br>Revised<br>Budget | 2017<br>Revised<br>Budget | 2017<br>Revised<br>Budget | 2017<br>Revised<br>Budget    | 2017<br>Revised<br>Budget | 2017<br>Revised<br>Budget |
| <b>REVENUES</b>  |                               |                           |                           |                           |                           |                              |                           |                           |
| Taxes & Franchises   | \$ 7,910,000                  | 16,358,940                | \$ 2,012,437              | \$ 2,700,000              | \$ 28,981,377             | \$ 852,421                   | \$ -                      | \$ 852,421                |
| Licenses & Permits   | 555,000                       |                           |                           |                           | 555,000                   | 2,000                        |                           | 2,000                     |
| Intergovernmental Revenues   | 765,556                       | 3,545,000                 |                           |                           | 4,310,556                 |                              |                           |                           |
| Fines & Forfeitures  |                               | 243,024                   |                           |                           | 243,024                   |                              |                           |                           |
| Fees Charges and Commissions   | 127,900                       | 332,350                   |                           |                           | 460,250                   |                              | 5,792,200                 | 5,792,200                 |
| Use of Money and Property  | 45,000                        | 106,425                   |                           | 20,000                    | 171,425                   |                              | 5,600                     | 5,600                     |
| Miscellaneous Revenues   | 4,885,771                     | 279,000                   |                           | 50,000                    | 5,214,771                 |                              | 38,100                    | 38,100                    |
| In Kind Revenues   | -                             | -                         | -                         | \$ -                      | -                         | -                            | -                         | -                         |
| <b>TOTAL REVENUES</b>  | <b>14,289,227</b>             | <b>20,864,739</b>         | <b>2,012,437</b>          | <b>2,770,000</b>          | <b>39,936,403</b>         | <b>854,421</b>               | <b>5,835,900</b>          | <b>6,690,321</b>          |
| <b>EXPEDITURES</b>   |                               |                           |                           |                           |                           |                              |                           |                           |
| Housing Assistance Payments  |                               |                           |                           |                           |                           |                              |                           |                           |
| General Government   | 7,102,106                     | 1,810,847                 |                           |                           | 8,912,953                 | 838,260                      |                           | 838,260                   |
| Public Safety  | 2,274,102                     | 2,303,044                 |                           |                           | 4,577,146                 |                              |                           |                           |
| Public Works   | 1,579,708                     | 8,355,128                 |                           |                           | 9,934,836                 |                              | 5,709,300                 | 5,709,300                 |
| Health & Welfare   | 1,651,382                     | 1,843,708                 |                           |                           | 3,495,090                 |                              |                           |                           |
| Culture & Recreation   | 232,915                       | 587,500                   |                           |                           | 820,415                   |                              |                           |                           |
| Economic Development   | 195,880                       | 57,147                    |                           |                           | 253,027                   |                              |                           |                           |
| Other Expenditures   |                               |                           |                           |                           |                           |                              |                           |                           |
| In Kind  |                               |                           |                           |                           |                           |                              |                           |                           |
| Capital Outlay   | 52,000                        | 5,344,750                 |                           | 7,425,000                 | 12,821,750                | 16,161                       |                           | 16,161                    |
| Debt Service   |                               |                           |                           |                           |                           |                              |                           |                           |
| Principal  |                               | 326,529                   | 1,170,000                 |                           | 1,496,529                 |                              |                           |                           |
| Interest   |                               | 2,000                     | 488,152                   |                           | 490,152                   |                              | 8,700                     | 8,700                     |
| Paying Agent Fees  | -                             | -                         | -                         | -                         | -                         | -                            | -                         | -                         |
| <b>TOTAL EXPENDITURES</b>  | <b>13,088,093</b>             | <b>20,630,653</b>         | <b>1,658,152</b>          | <b>7,425,000</b>          | <b>42,801,898</b>         | <b>854,421</b>               | <b>5,718,000</b>          | <b>6,572,421</b>          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>1,201,134</b>              | <b>234,086</b>            | <b>354,285</b>            | <b>(4,655,000)</b>        | <b>(2,865,495)</b>        | <b>-</b>                     | <b>117,900</b>            | <b>117,900</b>            |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                               |                           |                           |                           |                           |                              |                           |                           |
| Operating Transfers In   | 5,000                         | 595,000                   | 32,480                    |                           | 632,480                   |                              |                           |                           |
| Loan Proceeds  |                               |                           |                           | 1,000,000                 | 1,000,000                 |                              |                           |                           |
| Proceeds from Sale of Assets   |                               | 72,100                    |                           |                           | 72,100                    |                              |                           |                           |
| Operating Transfers Out  | (595,000)                     | (5,000)                   | (32,480)                  | -                         | (632,480)                 | -                            | -                         | -                         |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>(590,000)</b>              | <b>662,100</b>            | <b>-</b>                  | <b>1,000,000</b>          | <b>1,072,100</b>          | <b>-</b>                     | <b>-</b>                  | <b>-</b>                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>611,134</b>                | <b>896,186</b>            | <b>354,285</b>            | <b>(3,655,000)</b>        | <b>(1,793,395)</b>        | <b>-</b>                     | <b>117,900</b>            | <b>117,900</b>            |
| <b>FUND BALANCE/EQUITY (DEFICIT)<br/>AT BEGINNING OF YEAR</b>                        | <b>7,028,641</b>              | <b>28,202,335</b>         | <b>2,266,489</b>          | <b>4,045,231</b>          | <b>41,542,696</b>         | <b>-</b>                     | <b>15,332,722</b>         | <b>15,332,722</b>         |
| <b>FUND BALANCE/EQUITY (DEFICIT)<br/>AT END OF YEAR</b>                              | <b>\$ 7,639,775</b>           | <b>\$ 29,098,521</b>      | <b>\$ 2,620,774</b>       | <b>\$ 390,231</b>         | <b>\$ 39,749,301</b>      | <b>\$ -</b>                  | <b>\$ 15,450,622</b>      | <b>\$ 15,450,622</b>      |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**CONSOLIDATED RECAP**  
 2018 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      |
|  | 2018<br>Budget                | 2018<br>Budget       | 2018<br>Budget      | 2018<br>Budget     | 2018<br>Budget       | 2018<br>Budget               | 2018<br>Budget       | 2018<br>Budget       |
| <u>REVENUES</u>  |                               |                      |                     |                    |                      |                              |                      |                      |
| Taxes & Franchises   | \$ 7,910,000                  | \$ 17,433,000        | \$ 2,100,883        | \$ 2,725,000       | \$ 30,168,883        | \$ 839,560                   | \$ -                 | \$ 839,560           |
| Licenses & Permits   | 555,000                       |                      |                     |                    | 555,000              | 2,000                        |                      | 2,000                |
| Intergovernmental Revenues   | 909,000                       | 4,931,313            |                     |                    | 5,840,313            |                              |                      |                      |
| Fines & Forfeitures  |                               | 246,024              |                     |                    | 246,024              |                              |                      |                      |
| Fees Charges and Commissions   | 88,900                        | 477,250              |                     |                    | 566,150              |                              | 6,721,700            | 6,721,700            |
| Use of Money and Property  | 55,000                        | 114,650              |                     | 25,000             | 194,650              |                              | 5,600                | 5,600                |
| Miscellaneous Revenues   | 4,895,269                     | 273,000              |                     |                    | 5,168,269            |                              | 68,600               | 68,600               |
| In Kind Revenues   | -                             | -                    | -                   | -                  | -                    | -                            | -                    | -                    |
| <b>TOTAL REVENUES</b>  | <b>14,413,169</b>             | <b>23,475,237</b>    | <b>2,100,883</b>    | <b>2,750,000</b>   | <b>42,739,289</b>    | <b>841,560</b>               | <b>6,795,900</b>     | <b>7,637,460</b>     |
| <u>EXPEDITURES</u>   |                               |                      |                     |                    |                      |                              |                      |                      |
| Housing Assistance Payments  |                               |                      |                     |                    |                      |                              |                      |                      |
| General Government   | 6,942,621                     | 2,303,271            |                     |                    | 9,245,892            | 841,560                      |                      | 841,560              |
| Public Safety  | 2,060,332                     | 2,856,880            |                     |                    | 4,917,212            |                              |                      |                      |
| Public Works   | 1,496,418                     | 8,144,199            |                     |                    | 9,640,617            |                              | 6,637,550            | 6,637,550            |
| Health & Welfare   | 1,669,149                     | 1,471,270            |                     |                    | 3,140,419            |                              |                      |                      |
| Culture & Recreation   | 222,129                       | 692,200              |                     |                    | 914,329              |                              |                      |                      |
| Economic Development   | 195,880                       | 60,159               |                     |                    | 256,039              |                              |                      |                      |
| Other Expenditures   |                               |                      |                     |                    |                      |                              |                      |                      |
| In Kind  |                               |                      |                     |                    |                      |                              |                      |                      |
| Capital Outlay   | 590,000                       | 6,266,812            |                     | 4,350,000          | 11,206,812           |                              |                      |                      |
| Debt Service   |                               |                      |                     |                    |                      |                              |                      |                      |
| Principal  |                               | 265,000              | 1,245,000           |                    | 1,510,000            |                              |                      |                      |
| Interest   |                               |                      | 593,550             |                    | 593,550              |                              | 8,700                | 8,700                |
| Paying Agent Fees  | -                             | -                    | -                   | -                  | -                    | -                            | -                    | -                    |
| <b>TOTAL EXPENDITURES</b>  | <b>13,176,529</b>             | <b>22,059,791</b>    | <b>1,838,550</b>    | <b>4,350,000</b>   | <b>41,424,870</b>    | <b>841,560</b>               | <b>6,646,250</b>     | <b>7,487,810</b>     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>1,236,640</b>              | <b>1,415,446</b>     | <b>262,333</b>      | <b>(1,600,000)</b> | <b>1,314,419</b>     | <b>-</b>                     | <b>149,650</b>       | <b>149,650</b>       |
| <u>OTHER FINANCING SOURCES (USES)</u>  |                               |                      |                     |                    |                      |                              |                      |                      |
| Operating Transfers In   | 22,000                        | 540,000              |                     |                    | 562,000              |                              |                      |                      |
| Loan Proceeds  |                               |                      |                     | 1,600,000          | 1,600,000            |                              |                      |                      |
| Proceeds from Sale of Assets   |                               | 59,200               |                     |                    | 59,200               |                              |                      |                      |
| Operating Transfers Out  | (540,000)                     | (22,000)             | -                   | -                  | (562,000)            | -                            | -                    | -                    |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>(518,000)</b>              | <b>577,200</b>       | <b>-</b>            | <b>1,600,000</b>   | <b>1,659,200</b>     | <b>-</b>                     | <b>-</b>             | <b>-</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>718,640</b>                | <b>1,992,646</b>     | <b>262,333</b>      | <b>-</b>           | <b>2,973,619</b>     | <b>-</b>                     | <b>149,650</b>       | <b>149,650</b>       |
| <b>FUND BALANCE/EQUITY (DEFICIT)<br/>AT BEGINNING OF YEAR</b>                        | <b>7,639,775</b>              | <b>29,098,521</b>    | <b>2,620,774</b>    | <b>390,231</b>     | <b>39,749,301</b>    | <b>-</b>                     | <b>15,450,622</b>    | <b>15,450,622</b>    |
| <b>FUND BALANCE/EQUITY (DEFICIT)<br/>AT END OF YEAR</b>                              | <b>\$ 8,358,415</b>           | <b>\$ 31,091,167</b> | <b>\$ 2,883,107</b> | <b>\$ 390,231</b>  | <b>\$ 42,722,920</b> | <b>\$ -</b>                  | <b>\$ 15,600,272</b> | <b>\$ 15,600,272</b> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**General Fund - Governmental Fund Type**  
 2018 Combined Budget Summary

|  | General Fund<br>2017 Original |  | General Fund<br>2017 Revised |  | General Fund<br>2018 Budget |
|--|-------------------------------|--|------------------------------|--|-----------------------------|
| <b>REVENUES</b>  |                               |  |                              |  |                             |
| Taxes & Franchises   | \$ 6,060,000                  | Taxes & Franchises   | \$ 7,910,000                 | Taxes & Franchises   | \$ 7,910,000                |
| Licenses & Permits   | 471,000                       | Licenses & Permits   | 555,000                      | Licenses & Permits   | 555,000                     |
| Intergovernmental Revenues   | 1,268,556                     | Intergovernmental Revenues   | 765,556                      | Intergovernmental Revenues   | 909,000                     |
| Fines & Forfeitures  |                               | Fines & Forfeitures  |                              | Fines & Forfeitures  |                             |
| Fees Charges and Commissions   | 40,100                        | Fees Charges and Commissions   | 127,900                      | Fees Charges and Commissions   | 88,900                      |
| Use of Money and Property  | 3,175                         | Use of Money and Property  | 45,000                       | Use of Money and Property  | 55,000                      |
| Miscellaneous Revenues   | 4,766,351                     | Miscellaneous Revenues   | 4,885,771                    | Miscellaneous Revenues   | 4,895,269                   |
| In Kind Revenues   | -                             | In Kind Revenues   | -                            | In Kind Revenues   | -                           |
| <b>TOTAL REVENUES</b>  | <b>12,609,182</b>             | <b>TOTAL REVENUES</b>  | <b>14,289,227</b>            | <b>TOTAL REVENUES</b>  | <b>14,413,169</b>           |
| <b>EXPEDITURES</b>   |                               |  |                              |  |                             |
| Housing Assistance Payments  |                               | Housing Assistance Payments  |                              | Housing Assistance Payments  |                             |
| General Government   | 6,925,207                     | General Government   | 7,102,106                    | General Government   | 6,942,621                   |
| Public Safety  | 1,819,528                     | Public Safety  | 2,274,102                    | Public Safety  | 2,060,332                   |
| Public Works   | 1,369,330                     | Public Works   | 1,579,708                    | Public Works   | 1,496,418                   |
| Health & Welfare   | 1,575,694                     | Health & Welfare   | 1,651,382                    | Health & Welfare   | 1,669,149                   |
| Culture & Recreation   | 208,102                       | Culture & Recreation   | 232,915                      | Culture & Recreation   | 222,129                     |
| Economic Development   | 195,880                       | Economic Development   | 195,880                      | Economic Development   | 195,880                     |
| Other Expenditures   |                               | Other Expenditures   |                              | Other Expenditures   |                             |
| In Kind  |                               | In Kind  |                              | In Kind  |                             |
| Capital Outlay   | 62,000                        | Capital Outlay   | 52,000                       | Capital Outlay   | 590,000                     |
| Debt Service   |                               | Debt Service   |                              | Debt Service   |                             |
| Principal  |                               | Principal  |                              | Principal  |                             |
| Interest   | -                             | Interest   | -                            | Interest   | -                           |
| <b>TOTAL EXPEDITURES</b>   | <b>12,155,741</b>             | <b>TOTAL EXPEDITURES</b>   | <b>13,088,093</b>            | <b>TOTAL EXPEDITURES</b>   | <b>13,176,529</b>           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>453,441</b>                | <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>1,201,134</b>             | <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>1,236,640</b>            |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                               |  |                              |  |                             |
| Operating Transfers In   | 11,559                        | Operating Transfers In   | 5,000                        | Operating Transfers In   | 22,000                      |
| Loan Proceeds  |                               | Loan Proceeds  |                              | Loan Proceeds  |                             |
| Proceeds from the Sale of Assets   |                               | Proceeds from the Sale of Assets   |                              | Proceeds from the Sale of Assets   |                             |
| Operating Transfers Out  | (465,000)                     | Operating Transfers Out  | (595,000)                    | Operating Transfers Out  | (540,000)                   |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>(453,441)</b>              | <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>(590,000)</b>             | <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>(518,000)</b>            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>-</b>                      | <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>611,134</b>               | <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>718,640</b>              |
| <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>5,125,381</b>              | <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>7,028,641</b>             | <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>7,639,775</b>            |
| <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ 5,125,381</b>           | <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ 7,639,775</b>          | <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ 8,358,415</b>         |

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2018 Combined Budget Summary**  
**(2017 Original)**

|  | Bayou Pigeon VFD<br>2017 Original | Bayou Sorrel VFD<br>2017 Original | Bayou Goula VFD<br>2017 Original | Office of<br>Emergency<br>Preparedness<br>2017 Original | Drainage<br>Maintenance<br>2017 Original | Coroner's Office<br>2017 Original | Criminal Court<br>Fund<br>2017 Original | Visitor Enterprise<br>Fund<br>2017 Original | Pres. Council on<br>Drug Abuse<br>2017 Original |
|--|-----------------------------------|-----------------------------------|----------------------------------|---|--|-----------------------------------|---|---|---|
| <b>REVENUES</b>  |                                   |                                   |                                  |   |  |                                   |   |   |   |
| 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   | -                                 | -                                 | -                                | -   | -  | -                                 | -                                       | -   | -   |
| <b>TOTAL REVENUES</b>  | <b>175,371</b>                    | <b>176,700</b>                    | <b>175,859</b>                   | <b>89,080</b>   | <b>2,958,000</b>                         | <b>406,728</b>                    | <b>180,075</b>                          | <b>163,500</b>                              | <b>152,024</b>                                  |
| <b>EXPENDITURES</b>  |                                   |                                   |                                  |   |  |                                   |   |   |   |
| 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   | -                                 | -                                 | -                                | -   | -  | -                                 | -                                       | -   | -   |
| <b>TOTAL EXPENDITURES</b>  | <b>675,371</b>                    | <b>110,780</b>                    | <b>175,859</b>                   | <b>145,089</b>  | <b>3,211,807</b>                         | <b>366,590</b>                    | <b>183,396</b>                          | <b>486,330</b>                              | <b>287,710</b>                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>(500,000)</b>                  | <b>65,920</b>                     | <b>-</b>                         | <b>(56,009)</b>   | <b>(253,807)</b>                         | <b>40,138</b>                     | <b>(3,321)</b>                          | <b>(322,830)</b>                            | <b>(135,686)</b>                                |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                                   |                                   |                                  |   |  |                                   |   |   |   |
| Operating Transfers In   |                                   |                                   |                                  | 95,000  |  |                                   |   | 225,000                                     | 145,000   |
| Loan Proceeds  |                                   |                                   |                                  |   |  |                                   |   |   |   |
| Proceeds from Sale of Assets   |                                   |                                   |                                  |   |  |                                   |   |   |   |
| Operating Transfers Out  | -                                 | -                                 | -                                | -   | -  | -                                 | (11,559)                                | -   | -   |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>-</b>                          | <b>-</b>                          | <b>-</b>                         | <b>95,000</b>   | <b>-</b>                                 | <b>-</b>                          | <b>(11,559)</b>                         | <b>225,000</b>                              | <b>145,000</b>                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>(500,000)</b>                  | <b>65,920</b>                     | <b>-</b>                         | <b>38,991</b>   | <b>(253,807)</b>                         | <b>40,138</b>                     | <b>(14,880)</b>                         | <b>(97,830)</b>                             | <b>9,314</b>                                    |
| <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>648,600</b>                    | <b>752,453</b>                    | <b>29,840</b>                    | <b>289,057</b>  | <b>3,683,635</b>                         | <b>54,671</b>                     | <b>26,438</b>                           | <b>118,708</b>                              | <b>32,783</b>                                   |
| <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ 148,600</b>                 | <b>\$ 818,373</b>                 | <b>\$ 29,840</b>                 | <b>\$ 328,048</b>                                       | <b>\$ 3,429,828</b>                      | <b>\$ 94,809</b>                  | <b>\$ 11,558</b>                        | <b>\$ 20,878</b>                            | <b>\$ 42,097</b>                                |

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2018 Combined Budget Summary**  
**(2017 Original)**

|  | Fire District #1<br>VFD<br>2017 Original | White Castle VFD<br>2017 Original | Parish<br>Transportation<br>2017 Original | Public Building<br>Maintenance<br>2017 Original | Vehicle &<br>Equipment<br>Replacement<br>2017 Original | Sales Tax Roads<br>2017 Original | Solid Waste<br>2017 Original | Parishwide Water<br>Operation SRF<br>2017 Original | Fire District #2<br>VFD<br>2017 Original |
|--|--|-----------------------------------|---|---|--|----------------------------------|------------------------------|--|--|
| <b>REVENUES</b>  |  |                                   |   |   |  |                                  |                              |  |  |
| 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  |  |                                   |   |   |  |                                  |                              |  |  |
| Fees Charges and Commissions   | 12,500                                   |                                   |   | 565   |  | 225                              |                              |  |  |
| 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   | -  | -                                 | -   | -   | -  | -                                | -                            | -  | -  |
| <b>TOTAL REVENUES</b>  | <b>506,150</b>                           | <b>188,450</b>                    | <b>350,750</b>                            | <b>2,603,065</b>                                | <b>350,000</b>   | <b>4,230,225</b>                 | <b>3,758,500</b>             | <b>500,000</b>                                     | <b>271,450</b>                           |
| <b>EXPENDITURES</b>  |  |                                   |   |   |  |                                  |                              |  |  |
| 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                                    |
| <b>TOTAL EXPENDITURES</b>  | <b>598,150</b>                           | <b>188,450</b>                    | <b>350,750</b>                            | <b>2,222,109</b>                                | <b>350,000</b>   | <b>4,047,637</b>                 | <b>3,480,459</b>             | <b>-</b>   | <b>226,386</b>                           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>(92,000)</b>                          | <b>-</b>                          | <b>-</b>                                  | <b>380,956</b>                                  | <b>-</b>   | <b>182,588</b>                   | <b>278,041</b>               | <b>500,000</b>                                     | <b>45,064</b>                            |
| <b>OTHER FINANCING SOURCES (USES)</b>  |  |                                   |   |   |  |                                  |                              |  |  |
| Operating Transfers In   |  |                                   |   |   |  |                                  |                              |  |  |
| Loan Proceeds  |  |                                   |   |   |  |                                  |                              |  |  |
| Proceeds from Sale of Assets   |  |                                   |   |   |  |                                  |                              |  |  |
| Operating Transfers Out  | -  | -                                 | -   | -   | -  | -                                | -                            | -  | -  |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>-</b>                                 | <b>-</b>                          | <b>-</b>                                  | <b>-</b>  | <b>-</b>   | <b>-</b>                         | <b>-</b>                     | <b>-</b>   | <b>-</b>                                 |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>(92,000)</b>                          | <b>-</b>                          | <b>-</b>                                  | <b>380,956</b>                                  | <b>-</b>   | <b>182,588</b>                   | <b>278,041</b>               | <b>500,000</b>                                     | <b>45,064</b>                            |
| <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>961,953</b>                           | <b>200</b>                        | <b>255,339</b>                            | <b>2,698,851</b>                                | <b>635,875</b>   | <b>5,548,701</b>                 | <b>4,862,968</b>             | <b>2,717,614</b>                                   | <b>634,150</b>                           |
| <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ 869,953</b>                        | <b>\$ 200</b>                     | <b>\$ 255,339</b>                         | <b>\$ 3,079,807</b>                             | <b>\$ 635,875</b>                                      | <b>\$ 5,731,289</b>              | <b>\$ 5,141,009</b>          | <b>\$ 3,217,614</b>                                | <b>\$ 679,214</b>                        |

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2018 Combined Budget Summary**  
**(2017 Original)**

|  | Iberville Medical<br>Complex CDBG<br>2017 Original | CSBG<br>2017 Original | LIHEAP<br>2017 Original | E911<br>2017 Original | FEMA Utility<br>Assistance<br>2017 Original | HUD Section 8<br>2017 Original | Disaster Relief<br>Fund<br>2017 Original | LA Recovery<br>Authority - CDBG<br>2017 Original | Total Special<br>Revenue Funds<br>2017 Original |
|--|--|-----------------------|-------------------------|-----------------------|---|--------------------------------|--|--|---|
| <b>REVENUES</b>  |  |                       |                         |                       |   |                                |  |  |   |
| 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  |  |                       |                         |                       |   |                                |  |  | 243,277   |
| Fees Charges and Commissions   |  |                       |                         | 315,000               |   |                                |  |  | 497,190   |
| Use of Money and Property  |  |                       |                         |                       |   |                                |  |  | 19,582  |
| Miscellaneous Revenues   |  |                       |                         | 15,000                |   | 19,000                         |  |  | 369,500   |
| In Kind Revenues   | -  | -                     | -                       | -                     | -   | -                              | -  | -  | -   |
| <b>TOTAL REVENUES</b>  | <b>1,200,000</b>                                   | <b>85,500</b>         | <b>-</b>                | <b>630,000</b>        | <b>10,000</b>                               | <b>154,450</b>                 | <b>-</b>                                 | <b>1,000,000</b>                                 | <b>20,315,877</b>                               |
| <b>EXPENDITURES</b>  |  |                       |                         |                       |   |                                |  |  |   |
| Housing Assistance Payments  |  |                       |                         |                       |   |                                |  |  |   |
| General Government   |  |                       |                         |                       |   |                                |  |  | 1,449,079                                       |
| Public Safety  |  |                       |                         | 632,335               |   |                                |  |  | 2,507,734                                       |
| Public Works   |  |                       |                         |                       |   |                                |  |  | 8,349,653                                       |
| Health & Welfare   | 999,198  | 85,500                |                         |                       | 10,000                                      | 154,450                        | 79,513                                   |  | 1,954,825                                       |
| Culture & Recreation   |  |                       |                         |                       |   |                                |  |  | 720,284   |
| Economic Development   |  |                       |                         |                       |   |                                |  |  | 55,118  |
| Other Expenditures   |  |                       |                         |                       |   |                                |  |  |   |
| In Kind  |  |                       |                         |                       |   |                                |  |  |   |
| Capital Outlay   |  |                       |                         | 50,000                |   |                                |  | 1,000,000  | 5,038,750                                       |
| Debt Service   |  |                       |                         |                       |   |                                |  |  |   |
| Principal  | 265,000  |                       |                         |                       |   |                                |  |  | 306,390   |
| Interest   | -  | -                     | -                       | -                     | -   | -                              | -  | -  | 1,036   |
| <b>TOTAL EXPENDITURES</b>  | <b>1,264,198</b>                                   | <b>85,500</b>         | <b>-</b>                | <b>682,335</b>        | <b>10,000</b>                               | <b>154,450</b>                 | <b>79,513</b>                            | <b>1,000,000</b>                                 | <b>20,382,869</b>                               |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>(64,198)</b>                                    | <b>-</b>              | <b>-</b>                | <b>(52,335)</b>       | <b>-</b>                                    | <b>-</b>                       | <b>(79,513)</b>                          | <b>-</b>   | <b>(66,992)</b>                                 |
| <b>OTHER FINANCING SOURCES (USES)</b>  |  |                       |                         |                       |   |                                |  |  |   |
| Operating Transfers In   |  |                       |                         |                       |   |                                |  |  | 465,000   |
| Loan Proceeds  |  |                       |                         |                       |   |                                |  |  |   |
| Proceeds from Sale of Assets   |  |                       |                         |                       |   |                                |  |  |   |
| Operating Transfers Out  | -  | -                     | -                       | -                     | -   | -                              | -  | -  | (11,559)  |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>-</b>   | <b>-</b>              | <b>-</b>                | <b>-</b>              | <b>-</b>                                    | <b>-</b>                       | <b>-</b>                                 | <b>-</b>   | <b>453,441</b>                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>(64,198)</b>                                    | <b>-</b>              | <b>-</b>                | <b>(52,335)</b>       | <b>-</b>                                    | <b>-</b>                       | <b>(79,513)</b>                          | <b>-</b>   | <b>386,449</b>                                  |
| <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>442,822</b>                                     | <b>4,801</b>          | <b>3,110</b>            | <b>319,648</b>        | <b>-</b>                                    | <b>15,198</b>                  | <b>79,513</b>                            | <b>98,854</b>                                    | <b>24,915,782</b>                               |
| <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ 378,624</b>                                  | <b>\$ 4,801</b>       | <b>\$ 3,110</b>         | <b>\$ 267,313</b>     | <b>\$ -</b>                                 | <b>\$ 15,198</b>               | <b>\$ -</b>                              | <b>\$ 98,854</b>                                 | <b>\$ 25,302,231</b>                            |

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Special Revenue Funds - Governmental Fund Type**  
**2018 Combined Budget Summary**  
**(2017 Revised)**

|  | Bayou Pigeon VFD<br>2017 Revised | Bayou Sorrel VFD<br>2017 Revised | Bayou Goula VFD<br>2017 Revised | Office of<br>Emergency<br>Preparedness<br>2017 Revised | Drainage<br>Maintenance<br>2017 Revised | Coroner's Office<br>2017 Revised | Criminal Court<br>Fund<br>2017 Revised | Visitor Enterprise<br>Fund<br>2017 Revised | Pres. Council on<br>Drug Abuse<br>2017 Revised |
|--|----------------------------------|----------------------------------|---------------------------------|--|---|----------------------------------|--|--|--|
| <b>REVENUES</b>  |                                  |                                  |                                 |  |   |                                  |  |  |  |
| Taxes & Franchises   | \$ 193,990                       | \$ 193,990                       | \$ 193,990                      | \$ -   | \$ 2,900,000                            | \$ -                             | \$ -                                   | \$ 60,000                                  | \$ -   |
| Licenses & Permits   |                                  |                                  |                                 |  |   |                                  |  |  |  |
| Intergovernmental Revenues   | 4,255                            | 6,316                            | 5,042                           | 87,580   | 52,000                                  |                                  |  | 103,500                                    | 39,500   |
| Fines & Forfeitures  |                                  |                                  |                                 |  |   |                                  | 180,000                                |  | 63,024   |
| Fees Charges and Commissions   |                                  |                                  |                                 |  |   |                                  |  |  | 4,000  |
| Use of Money and Property  | 3,875                            | 5,500                            | 150                             |  | 18,000                                  |                                  |  |  |  |
| Miscellaneous Revenues   |                                  |                                  |                                 | 500  | 6,000                                   |                                  |  |  |  |
| In Kind Revenues   | -                                | -                                | -                               | -  | -                                       | -                                | -                                      | -  | -  |
| <b>TOTAL REVENUES</b>  | <b>202,120</b>                   | <b>205,806</b>                   | <b>199,182</b>                  | <b>88,080</b>  | <b>2,976,000</b>                        | <b>-</b>                         | <b>180,000</b>                         | <b>163,500</b>                             | <b>106,524</b>                                 |
| <b>EXPENDITURES</b>  |                                  |                                  |                                 |  |   |                                  |  |  |  |
| Housing Assistance Payments  |                                  |                                  |                                 |  |   |                                  |  |  |  |
| General Government   |                                  |                                  |                                 |  |   |                                  | 162,848                                |  |  |
| Public Safety  | 202,120                          | 89,520                           | 199,182                         | 145,153  |   |                                  |  |  |  |
| Public Works   |                                  |                                  |                                 |  | 2,447,933                               |                                  |  |  |  |
| Health & Welfare   |                                  |                                  |                                 |  |   |                                  |  |  | 266,096  |
| Culture & Recreation   |                                  |                                  |                                 |  |   |                                  |  | 368,910                                    |  |
| Economic Development   |                                  |                                  |                                 |  |   |                                  |  |  |  |
| Other Expenditures   |                                  |                                  |                                 |  |   |                                  |  |  |  |
| In Kind  |                                  |                                  |                                 |  |   |                                  |  |  |  |
| Capital Outlay   |                                  | 34,750                           |                                 |  | 750,000                                 |                                  |  |  |  |
| Debt Service   |                                  |                                  |                                 |  |   |                                  |  |  |  |
| Principal  |                                  |                                  |                                 |  |   |                                  |  |  |  |
| Interest   |                                  |                                  |                                 |  |   |                                  |  |  |  |
| <b>TOTAL EXPENDITURES</b>  | <b>202,120</b>                   | <b>124,270</b>                   | <b>199,182</b>                  | <b>145,153</b>   | <b>3,197,933</b>                        | <b>-</b>                         | <b>162,848</b>                         | <b>368,910</b>                             | <b>266,096</b>                                 |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>-</b>                         | <b>81,536</b>                    | <b>-</b>                        | <b>(57,073)</b>  | <b>(221,933)</b>                        | <b>-</b>                         | <b>17,152</b>                          | <b>(205,410)</b>                           | <b>(159,572)</b>                               |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                                  |                                  |                                 |  |   |                                  |  |  |  |
| Operating Transfers In   |                                  |                                  |                                 | 225,000  |   |                                  |  | 225,000                                    | 145,000  |
| Loan Proceeds  |                                  |                                  |                                 |  |   |                                  |  |  |  |
| Proceeds from Sale of Assets   |                                  |                                  |                                 |  |   |                                  |  |  |  |
| Operating Transfers Out  | -                                | -                                | -                               | -  | -                                       | -                                | (5,000)                                | -  | -  |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>-</b>                         | <b>-</b>                         | <b>-</b>                        | <b>225,000</b>   | <b>-</b>                                | <b>-</b>                         | <b>(5,000)</b>                         | <b>225,000</b>                             | <b>145,000</b>                                 |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>-</b>                         | <b>81,536</b>                    | <b>-</b>                        | <b>167,927</b>   | <b>(221,933)</b>                        | <b>-</b>                         | <b>12,152</b>                          | <b>19,590</b>                              | <b>(14,572)</b>                                |
| <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>600,519</b>                   | <b>809,337</b>                   | <b>21,356</b>                   | <b>228,876</b>   | <b>3,823,571</b>                        | <b>-</b>                         | <b>-</b>                               | <b>168,914</b>                             | <b>48,980</b>                                  |
| <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ 600,519</b>                | <b>\$ 890,873</b>                | <b>\$ 21,356</b>                | <b>\$ 396,803</b>                                      | <b>\$ 3,601,638</b>                     | <b>\$ -</b>                      | <b>\$ 12,152</b>                       | <b>\$ 188,504</b>                          | <b>\$ 34,408</b>                               |

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Special Revenue Funds - Governmental Fund Type**  
**2018 Combined Budget Summary**  
**(2017 Revised)**

|  | Fire District #1<br>VFD<br>2017 Revised | White Castle VFD<br>2017 Revised | Parish<br>Transportation<br>2017 Revised | Public Building<br>Maintenance<br>2017 Revised | Vehicle &<br>Equipment<br>Replacement<br>2017 Revised | Sales Tax Roads<br>2017 Revised | Solid Waste<br>2017 Revised | Parishwide Water<br>Operation SRF<br>2017 Revised | Fire District #2<br>VFD<br>2017 Revised |
|--|---|----------------------------------|--|--|---|---------------------------------|-----------------------------|---|---|
| <b>REVENUES</b>  |   |                                  |  |  |   |                                 |                             |   |   |
| Taxes & Franchises   | \$ 483,990                              | \$ 193,990                       | \$ -                                     | \$ 2,600,000                                   | \$ 350,000  | \$ 3,900,000                    | \$ 4,700,000                | \$ -  | \$ 288,990                              |
| Licenses & Permits   |   |                                  |  |  |   |                                 |                             |   |   |
| Intergovernmental Revenues   | 21,725                                  | 19,067                           | 350,000                                  |  |   |                                 |                             |   | 5,735                                   |
| Fines & Forfeitures  |   |                                  |  |  |   |                                 |                             |   |   |
| Fees Charges and Commissions   | 12,500                                  |                                  |  | 625  |   | 225                             |                             |   |   |
| Use of Money and Property  | 4,500                                   |                                  | 3,000                                    | 15,000   |   | 5,000                           | 42,000                      |   | 2,500                                   |
| Miscellaneous Revenues   | 5,000                                   |                                  |  |  |   | 225,000                         | 4,000                       |   |   |
| In Kind Revenues   | -                                       | -                                | -  | -  | -   | -                               | -                           | -   | -                                       |
| <b>TOTAL REVENUES</b>  | <b>527,715</b>                          | <b>213,057</b>                   | <b>353,000</b>                           | <b>2,615,625</b>                               | <b>350,000</b>  | <b>4,130,225</b>                | <b>4,746,000</b>            | <b>-</b>  | <b>297,225</b>                          |
| <b>EXPENDITURES</b>  |   |                                  |  |  |   |                                 |                             |   |   |
| Housing Assistance Payments  |   |                                  |  |  |   |                                 |                             |   |   |
| General Government   |   |                                  |  | 1,437,999                                      |   |                                 |                             |   |   |
| Public Safety  | 323,150                                 | 213,057                          |  | 324,200  |   |                                 |                             |   | 139,960                                 |
| Public Works   |   |                                  | 281,500                                  | 20,000   |   | 2,317,095                       | 3,288,600                   |   |   |
| Health & Welfare   |   |                                  |  | 315,456  |   |                                 |                             |   |   |
| Culture & Recreation   |   |                                  |  | 218,590  |   |                                 |                             |   |   |
| Economic Development   |   |                                  |  | 57,147   |   |                                 |                             |   |   |
| Other Expenditures   |   |                                  |  |  |   |                                 |                             |   |   |
| In Kind  |   |                                  |  |  |   |                                 |                             |   |   |
| Capital Outlay   | 25,000                                  |                                  | 205,000                                  | 35,000   | 350,000   | 2,850,000                       | 250,000                     |   |   |
| Debt Service   |   |                                  |  |  |   |                                 |                             |   |   |
| Principal  |   |                                  |  |  |   |                                 |                             |   | 61,529                                  |
| Interest   |   |                                  |  |  |   |                                 |                             |   | 2,000                                   |
| <b>TOTAL EXPENDITURES</b>  | <b>348,150</b>                          | <b>213,057</b>                   | <b>486,500</b>                           | <b>2,408,392</b>                               | <b>350,000</b>  | <b>5,167,095</b>                | <b>3,538,600</b>            | <b>-</b>  | <b>203,489</b>                          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>179,565</b>                          | <b>-</b>                         | <b>(133,500)</b>                         | <b>207,233</b>                                 | <b>-</b>  | <b>(1,036,870)</b>              | <b>1,207,400</b>            | <b>-</b>  | <b>93,736</b>                           |
| <b>OTHER FINANCING SOURCES (USES)</b>  |   |                                  |  |  |   |                                 |                             |   |   |
| Operating Transfers In   |   |                                  |  |  |   |                                 |                             |   |   |
| Loan Proceeds  |   |                                  |  |  |   |                                 |                             |   |   |
| Proceeds from Sale of Assets   |   |                                  |  | 12,900   |   | 59,200                          |                             |   |   |
| Operating Transfers Out  | -                                       | -                                | -  | -  | -   | -                               | -                           | -   | -                                       |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>-</b>                                | <b>-</b>                         | <b>-</b>                                 | <b>12,900</b>                                  | <b>-</b>  | <b>59,200</b>                   | <b>-</b>                    | <b>-</b>  | <b>-</b>                                |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>179,565</b>                          | <b>-</b>                         | <b>(133,500)</b>                         | <b>220,133</b>                                 | <b>-</b>  | <b>(977,670)</b>                | <b>1,207,400</b>            | <b>-</b>  | <b>93,736</b>                           |
| <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>979,139</b>                          | <b>-</b>                         | <b>837,395</b>                           | <b>2,753,830</b>                               | <b>27,971</b>   | <b>6,590,270</b>                | <b>5,745,452</b>            | <b>2,717,628</b>                                  | <b>760,643</b>                          |
| <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ 1,158,704</b>                     | <b>\$ -</b>                      | <b>\$ 703,895</b>                        | <b>\$ 2,973,963</b>                            | <b>\$ 27,971</b>                                      | <b>\$ 5,612,600</b>             | <b>\$ 6,952,852</b>         | <b>\$ 2,717,628</b>                               | <b>\$ 854,379</b>                       |



**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Special Revenue Funds - Governmental Fund Type**  
**2018 Combined Budget Summary**  
**(2017 Revised)**

|  | Iberville Medical<br>Complex CDBG<br>2017 Revised | CSBG<br>2017 Revised | LIHEAP<br>2017 Revised | E911<br>2017 Revised | FEMA Utility<br>Assistance<br>2017 Revised | HUD Section 8<br>2017 Revised | Disaster Relief<br>Fund<br>2017 Revised | LA Recovery<br>Authority - CDBG<br>2017 Revised | Total Special<br>Revenue Funds<br>2017 Revised |
|--|---|----------------------|------------------------|----------------------|--|-------------------------------|---|---|--|
| <b>REVENUES</b>  |   |                      |                        |                      |  |                               |   |   |  |
| Taxes & Franchises   | \$ -  | \$ -                 | \$ -                   | 300,000              | \$ -                                       | \$ -                          | \$ -                                    | \$ -  | 16,358,940                                     |
| Licenses & Permits   |   |                      |                        |                      |  |                               |   |   |  |
| Intergovernmental Revenues   | 1,569,446   | 85,084               |                        | 55,000               | 10,000                                     | 130,750                       |   | 1,000,000                                       | 3,545,000                                      |
| Fines & Forfeitures  |   |                      |                        |                      |  |                               |   |   | 243,024  |
| Fees Charges and Commissions   |   |                      |                        | 315,000              |  |                               |   |   | 332,350  |
| Use of Money and Property  | 6,900   |                      |                        |                      |  |                               |   |   | 106,425  |
| Miscellaneous Revenues   |   |                      |                        | 15,000               |  | 23,500                        |   |   | 279,000  |
| In Kind Revenues   | -   | -                    | -                      | -                    | -  | -                             | -                                       | -   | -  |
| <b>TOTAL REVENUES</b>  | <b>1,576,346</b>                                  | <b>85,084</b>        | <b>-</b>               | <b>685,000</b>       | <b>10,000</b>                              | <b>154,250</b>                | <b>-</b>                                | <b>1,000,000</b>                                | <b>20,864,739</b>                              |
| <b>EXPENDITURES</b>  |   |                      |                        |                      |  |                               |   |   |  |
| Housing Assistance Payments  |   |                      |                        |                      |  |                               |   |   |  |
| General Government   |   |                      |                        |                      |  |                               |   | 210,000   | 1,810,847                                      |
| Public Safety  |   |                      |                        | 666,702              |  |                               |   |   | 2,303,044                                      |
| Public Works   |   |                      |                        |                      |  |                               |   |   | 8,355,128                                      |
| Health & Welfare   | 1,012,822   | 85,084               |                        |                      | 10,000                                     | 154,250                       |   |   | 1,843,708                                      |
| Culture & Recreation   |   |                      |                        |                      |  |                               |   |   | 587,500  |
| Economic Development   |   |                      |                        |                      |  |                               |   |   | 57,147   |
| Other Expenditures   |   |                      |                        |                      |  |                               |   |   |  |
| In Kind  |   |                      |                        |                      |  |                               |   |   |  |
| Capital Outlay   |   |                      |                        | 55,000               |  |                               |   | 790,000   | 5,344,750                                      |
| Debt Service   |   |                      |                        |                      |  |                               |   |   |  |
| Principal  | 265,000   |                      |                        |                      |  |                               |   |   | 326,529  |
| Interest   | -   | -                    | -                      | -                    | -  | -                             | -                                       | -   | 2,000  |
| <b>TOTAL EXPENDITURES</b>  | <b>1,277,822</b>                                  | <b>85,084</b>        | <b>-</b>               | <b>721,702</b>       | <b>10,000</b>                              | <b>154,250</b>                | <b>-</b>                                | <b>1,000,000</b>                                | <b>20,630,653</b>                              |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>298,524</b>                                    | <b>-</b>             | <b>-</b>               | <b>(36,702)</b>      | <b>-</b>                                   | <b>-</b>                      | <b>-</b>                                | <b>-</b>  | <b>234,086</b>                                 |
| <b>OTHER FINANCING SOURCES (USES)</b>  |   |                      |                        |                      |  |                               |   |   |  |
| Operating Transfers In   |   |                      |                        |                      |  |                               |   |   | 595,000  |
| Loan Proceeds  |   |                      |                        |                      |  |                               |   |   |  |
| Proceeds from Sale of Assets   |   |                      |                        |                      |  |                               |   |   | 72,100   |
| Operating Transfers Out  | -   | -                    | -                      | -                    | -  | -                             | -                                       | -   | (5,000)  |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>-</b>  | <b>-</b>             | <b>-</b>               | <b>-</b>             | <b>-</b>                                   | <b>-</b>                      | <b>-</b>                                | <b>-</b>  | <b>662,100</b>                                 |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>298,524</b>                                    | <b>-</b>             | <b>-</b>               | <b>(36,702)</b>      | <b>-</b>                                   | <b>-</b>                      | <b>-</b>                                | <b>-</b>  | <b>896,186</b>                                 |
| <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>1,347,880</b>                                  | <b>4,801</b>         | <b>-</b>               | <b>544,754</b>       | <b>-</b>                                   | <b>12,631</b>                 | <b>79,534</b>                           | <b>98,854</b>                                   | <b>28,202,335</b>                              |
| <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ 1,646,404</b>                               | <b>\$ 4,801</b>      | <b>\$ -</b>            | <b>\$ 508,052</b>    | <b>\$ -</b>                                | <b>\$ 12,631</b>              | <b>\$ 79,534</b>                        | <b>\$ 98,854</b>                                | <b>\$ 29,098,521</b>                           |

**Iberville Parish Council**  
 Plaquemine, LA  
**Special Revenue Funds - Governmental Fund Type**  
 2018 Combined Budget Summary  
 (2018 Budget)

|  | Bayou Pigeon VFD<br>2018 Budget | Bayou Sorrel VFD<br>2018 Budget | Bayou Goula VFD<br>2018 Budget | Office of<br>Emergency<br>Preparedness<br>2018 Budget | Drainage<br>Maintenance<br>2018 Budget | Coroner's Office<br>2018 Budget | Criminal Court<br>Fund<br>2018 Budget | Visitor Enterprise<br>Fund<br>2018 Budget | Pres. Council on<br>Drug Abuse<br>2018 Budget |
|--|---------------------------------|---------------------------------|--------------------------------|---|--|---------------------------------|---------------------------------------|---|---|
| <b>REVENUES</b>  |                                 |                                 |                                |   |  |                                 |                                       |   |   |
| Taxes & Franchises   | \$ 200,000                      | \$ 200,000                      | \$ 200,000                     | \$ -  | \$ 2,900,000                           | \$ 333,000                      |                                       | \$ 65,000                                 |   |
| Licenses & Permits   |                                 |                                 |                                |   |  |                                 |                                       |   |   |
| Intergovernmental Revenues   | 4,300                           | 6,350                           | 5,100                          | 90,207  | 52,000                                 |                                 |                                       | 103,500                                   | 30,000  |
| Fines & Forfeitures  |                                 |                                 |                                |   |  |                                 | 180,000                               |   | 66,024  |
| Fees Charges and Commissions   |                                 |                                 |                                |   |  | 72,900                          |                                       |   | 15,000  |
| Use of Money and Property  | 4,000                           | 6,000                           | 150                            |   | 20,000                                 |                                 |                                       |   |   |
| Miscellaneous Revenues   |                                 |                                 |                                | 500   |  |                                 |                                       |   |   |
| In Kind Revenues   | -                               | -                               | -                              | -   | -                                      | -                               | -                                     | -   | -   |
| <b>TOTAL REVENUES</b>  | <b>208,300</b>                  | <b>212,350</b>                  | <b>205,250</b>                 | <b>90,707</b>   | <b>2,972,000</b>                       | <b>405,900</b>                  | <b>180,000</b>                        | <b>168,500</b>                            | <b>111,024</b>                                |
| <b>EXPENDITURES</b>  |                                 |                                 |                                |   |  |                                 |                                       |   |   |
| Housing Assistance Payments  |                                 |                                 |                                |   |  |                                 |                                       |   |   |
| General Government   |                                 |                                 |                                |   |  |                                 | 147,145                               |   |   |
| Public Safety  | 243,008                         | 78,330                          | 194,388                        | 236,862   |  | 385,240                         |                                       |   |   |
| Public Works   |                                 |                                 |                                |   | 2,385,021                              |                                 |                                       |   |   |
| Health & Welfare   |                                 |                                 |                                |   |  |                                 |                                       |   | 226,566                                       |
| Culture & Recreation   |                                 |                                 |                                |   |  |                                 |                                       | 471,719                                   |   |
| Economic Development   |                                 |                                 |                                |   |  |                                 |                                       |   |   |
| Other Expenditures   |                                 |                                 |                                |   |  |                                 |                                       |   |   |
| In Kind  |                                 |                                 |                                |   |  |                                 |                                       |   |   |
| Capital Outlay   | 550,000                         | 584,750                         | 10,862                         |   | 500,000                                |                                 |                                       |   |   |
| Debt Service   |                                 |                                 |                                |   |  |                                 |                                       |   |   |
| Principal  |                                 |                                 |                                |   |  |                                 |                                       |   |   |
| Interest   | -                               | -                               | -                              | -   | -                                      | -                               | -                                     | -   | -   |
| <b>TOTAL EXPENDITURES</b>  | <b>793,008</b>                  | <b>663,080</b>                  | <b>205,250</b>                 | <b>236,862</b>  | <b>2,885,021</b>                       | <b>385,240</b>                  | <b>147,145</b>                        | <b>471,719</b>                            | <b>226,566</b>                                |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>(584,708)</b>                | <b>(450,730)</b>                | <b>-</b>                       | <b>(146,155)</b>                                      | <b>86,979</b>                          | <b>20,660</b>                   | <b>32,855</b>                         | <b>(303,219)</b>                          | <b>(115,542)</b>                              |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                                 |                                 |                                |   |  |                                 |                                       |   |   |
| Operating Transfers In   |                                 |                                 |                                | 170,000   |  |                                 |                                       | 225,000                                   | 145,000                                       |
| Loan Proceeds  |                                 |                                 |                                |   |  |                                 |                                       |   |   |
| Proceeds from Sale of Assets   |                                 |                                 |                                |   |  |                                 |                                       |   |   |
| Operating Transfers Out  | -                               | -                               | -                              | -   | -                                      | -                               | (22,000)                              | -   | -   |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>-</b>                        | <b>-</b>                        | <b>-</b>                       | <b>170,000</b>  | <b>-</b>                               | <b>-</b>                        | <b>(22,000)</b>                       | <b>225,000</b>                            | <b>145,000</b>                                |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>(584,708)</b>                | <b>(450,730)</b>                | <b>-</b>                       | <b>23,845</b>   | <b>86,979</b>                          | <b>20,660</b>                   | <b>10,855</b>                         | <b>(78,219)</b>                           | <b>29,458</b>                                 |
| <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>600,519</b>                  | <b>890,873</b>                  | <b>21,356</b>                  | <b>396,803</b>  | <b>3,601,638</b>                       | <b>-</b>                        | <b>12,152</b>                         | <b>188,504</b>                            | <b>34,408</b>                                 |
| <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ 15,811</b>                | <b>\$ 440,143</b>               | <b>\$ 21,356</b>               | <b>\$ 420,648</b>                                     | <b>\$ 3,688,617</b>                    | <b>\$ 20,660</b>                | <b>\$ 23,007</b>                      | <b>\$ 110,285</b>                         | <b>\$ 63,866</b>                              |

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2018 Combined Budget Summary**  
**(2018 Budget)**

|  | Fire District #1<br>VFD<br>2018 Budget | White Castle VFD<br>2018 Budget | Parish<br>Transportation<br>2018 Budget | Public Building<br>Maintenance<br>2018 Budget | Vehicle &<br>Equipment<br>Replacement<br>2018 Budget | Sales Tax Roads<br>2018 Budget | Solid Waste<br>2018 Budget | Parishwide Water<br>Operation SRF<br>2018 Budget | Fire District #2<br>VFD<br>2018 Budget |
|--|--|---------------------------------|---|---|--|--------------------------------|----------------------------|--|--|
| <b>REVENUES</b>  |  |                                 |   |   |  |                                |                            |  |  |
| Taxes & Franchises   | \$ 490,000                             | \$ 200,000                      | \$ -                                    | \$ 2,850,000                                  | \$ 350,000   | \$ 4,350,000                   | \$ 4,700,000               | \$ -   | \$ 295,000                             |
| Licenses & Permits   |  |                                 |   |   |  |                                |                            |  |  |
| Intergovernmental Revenues   | 21,725                                 | 19,200                          | 350,000                                 |   |  |                                |                            |  | 5,735                                  |
| Fines & Forfeitures  |  |                                 |   |   |  |                                |                            |  |  |
| Fees Charges and Commissions   | 12,500                                 |                                 |   | 625   |  | 225                            |                            |  |  |
| Use of Money and Property  | 5,500                                  |                                 | 3,500                                   | 15,000  |  | 5,000                          | 45,000                     |  | 3,000                                  |
| Miscellaneous Revenues   | 5,000                                  |                                 |   |   |  | 225,000                        | 4,000                      |  |  |
| In Kind Revenues   | -                                      | -                               | -                                       | -   | -  | -                              | -                          | -  | -                                      |
| <b>TOTAL REVENUES</b>  | <b>534,725</b>                         | <b>219,200</b>                  | <b>353,500</b>                          | <b>2,865,625</b>                              | <b>350,000</b>                                       | <b>4,580,225</b>               | <b>4,749,000</b>           | <b>-</b>   | <b>303,735</b>                         |
| <b>EXPENDITURES</b>  |  |                                 |   |   |  |                                |                            |  |  |
| Housing Assistance Payments  |  |                                 |   |   |  |                                |                            |  |  |
| General Government   |  |                                 |   | 1,376,126                                     |  |                                |                            |  |  |
| Public Safety  | 418,150                                | 219,200                         |   | 324,200                                       |  |                                |                            |  | 147,281                                |
| Public Works   |  |                                 | 281,500                                 | 10,000  |  | 2,176,195                      | 3,291,483                  |  |  |
| Health & Welfare   |  |                                 |   | 302,131                                       |  |                                |                            |  |  |
| Culture & Recreation   |  |                                 |   | 220,481                                       |  |                                |                            |  |  |
| Economic Development   |  |                                 |   | 60,159  |  |                                |                            |  |  |
| Other Expenditures   |  |                                 |   |   |  |                                |                            |  |  |
| In Kind  |  |                                 |   |   |  |                                |                            |  |  |
| Capital Outlay   | 840,000                                |                                 | 300,000                                 | 30,000  | 350,000  | 1,250,000                      | 75,000                     |  | 46,200                                 |
| Debt Service   |  |                                 |   |   |  |                                |                            |  |  |
| Principal  |  |                                 |   |   |  |                                |                            |  |  |
| Interest   | -                                      | -                               | -                                       | -   | -  | -                              | -                          | -  | -                                      |
| <b>TOTAL EXPENDITURES</b>  | <b>1,258,150</b>                       | <b>219,200</b>                  | <b>581,500</b>                          | <b>2,323,097</b>                              | <b>350,000</b>                                       | <b>3,426,195</b>               | <b>3,366,483</b>           | <b>-</b>   | <b>193,481</b>                         |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>(723,425)</b>                       | <b>-</b>                        | <b>(228,000)</b>                        | <b>542,528</b>                                | <b>-</b>   | <b>1,154,030</b>               | <b>1,382,517</b>           | <b>-</b>   | <b>110,254</b>                         |
| <b>OTHER FINANCING SOURCES (USES)</b>  |  |                                 |   |   |  |                                |                            |  |  |
| Operating Transfers In   |  |                                 |   |   |  |                                |                            |  |  |
| Loan Proceeds  |  |                                 |   |   |  |                                |                            |  |  |
| Proceeds from Sale of Assets   |  |                                 |   |   |  | 59,200                         |                            |  |  |
| Operating Transfers Out  | -                                      | -                               | -                                       | -   | -  | -                              | -                          | -  | -                                      |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>-</b>                               | <b>-</b>                        | <b>-</b>                                | <b>-</b>                                      | <b>-</b>   | <b>59,200</b>                  | <b>-</b>                   | <b>-</b>   | <b>-</b>                               |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>(723,425)</b>                       | <b>-</b>                        | <b>(228,000)</b>                        | <b>542,528</b>                                | <b>-</b>   | <b>1,213,230</b>               | <b>1,382,517</b>           | <b>-</b>   | <b>110,254</b>                         |
| <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>1,158,704</b>                       | <b>-</b>                        | <b>703,895</b>                          | <b>2,973,963</b>                              | <b>27,971</b>  | <b>5,612,600</b>               | <b>6,952,852</b>           | <b>2,717,628</b>                                 | <b>854,379</b>                         |
| <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ 435,279</b>                      | <b>\$ -</b>                     | <b>\$ 475,895</b>                       | <b>\$ 3,516,491</b>                           | <b>\$ 27,971</b>                                     | <b>\$ 6,825,830</b>            | <b>\$ 8,335,369</b>        | <b>\$ 2,717,628</b>                              | <b>\$ 964,633</b>                      |

**Iberville Parish Council**  
**Plaquemine, LA**  
**Special Revenue Funds - Governmental Fund Type**  
**2018 Combined Budget Summary**  
**(2018 Budget)**

|  | Iberville Medical<br>Complex CDBG<br>2018 Budget | CSBG<br>2018 Budget | LIHEAP<br>2018 Budget | E911<br>2018 Budget | FEMA Utility<br>Assistance<br>2018 Budget | HUD Section 8<br>2018 Budget | Disaster Relief<br>Fund<br>2018 Budget | LA Recovery<br>Authority - CDBG<br>2018 Budget | Total Special<br>Revenue Funds<br>2018 Budget |
|--|--|---------------------|-----------------------|---------------------|---|------------------------------|--|--|---|
| <b>REVENUES</b>  |  |                     |                       |                     |   |                              |  |  |   |
| Taxes & Franchises   | \$ -   | \$ -                | \$ -                  | \$ 300,000          | \$ -                                      | \$ -                         | \$ -                                   | \$ -   | \$ 17,433,000                                 |
| Licenses & Permits   |  |                     |                       |                     |   |                              |  |  |   |
| Intergovernmental Revenues   | 1,569,446  | 103,000             |                       |                     | 10,000                                    | 130,750                      |  | 2,430,000                                      | 4,931,313                                     |
| Fines & Forfeitures  |  |                     |                       |                     |   |                              |  |  | 246,024                                       |
| Fees Charges and Commissions   |  |                     |                       | 376,000             |   |                              |  |  | 477,250                                       |
| Use of Money and Property  | 7,500  |                     |                       |                     |   |                              |  |  | 114,650                                       |
| Miscellaneous Revenues   |  |                     |                       | 15,000              |   | 23,500                       |  |  | 273,000                                       |
| In Kind Revenues   | -  | -                   | -                     | -                   | -   | -                            | -                                      | -  | -   |
| <b>TOTAL REVENUES</b>  | <b>1,576,946</b>                                 | <b>103,000</b>      | <b>-</b>              | <b>691,000</b>      | <b>10,000</b>                             | <b>154,250</b>               | <b>-</b>                               | <b>2,430,000</b>                               | <b>23,475,237</b>                             |
| <b>EXPENDITURES</b>  |  |                     |                       |                     |   |                              |  |  |   |
| Housing Assistance Payments  |  |                     |                       |                     |   |                              |  |  |   |
| General Government   |  |                     |                       |                     |   |                              |  | 780,000  | 2,303,271                                     |
| Public Safety  |  |                     |                       | 610,221             |   |                              |  |  | 2,856,880                                     |
| Public Works   |  |                     |                       |                     |   |                              |  |  | 8,144,199                                     |
| Health & Welfare   | 595,789  | 103,000             |                       |                     | 10,000                                    | 154,250                      | 79,534                                 |  | 1,471,270                                     |
| Culture & Recreation   |  |                     |                       |                     |   |                              |  |  | 692,200                                       |
| Economic Development   |  |                     |                       |                     |   |                              |  |  | 60,159  |
| Other Expenditures   |  |                     |                       |                     |   |                              |  |  |   |
| In Kind  |  |                     |                       |                     |   |                              |  |  |   |
| Capital Outlay   |  |                     |                       | 80,000              |   |                              |  | 1,650,000                                      | 6,266,812                                     |
| Debt Service   |  |                     |                       |                     |   |                              |  |  |   |
| Principal  | 265,000  |                     |                       |                     |   |                              |  |  | 265,000                                       |
| Interest   | -  | -                   | -                     | -                   | -   | -                            | -                                      | -  | -   |
| <b>TOTAL EXPENDITURES</b>  | <b>860,789</b>                                   | <b>103,000</b>      | <b>-</b>              | <b>690,221</b>      | <b>10,000</b>                             | <b>154,250</b>               | <b>79,534</b>                          | <b>2,430,000</b>                               | <b>22,059,791</b>                             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>716,157</b>                                   | <b>-</b>            | <b>-</b>              | <b>779</b>          | <b>-</b>                                  | <b>-</b>                     | <b>(79,534)</b>                        | <b>-</b>                                       | <b>1,415,446</b>                              |
| <b>OTHER FINANCING SOURCES (USES)</b>  |  |                     |                       |                     |   |                              |  |  |   |
| Operating Transfers In   |  |                     |                       |                     |   |                              |  |  | 540,000                                       |
| Loan Proceeds  |  |                     |                       |                     |   |                              |  |  |   |
| Proceeds from Sale of Assets   |  |                     |                       |                     |   |                              |  |  | 59,200  |
| Operating Transfers Out  | -  | -                   | -                     | -                   | -   | -                            | -                                      | -  | (22,000)                                      |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>-</b>   | <b>-</b>            | <b>-</b>              | <b>-</b>            | <b>-</b>                                  | <b>-</b>                     | <b>-</b>                               | <b>-</b>                                       | <b>577,200</b>                                |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>716,157</b>                                   | <b>-</b>            | <b>-</b>              | <b>779</b>          | <b>-</b>                                  | <b>-</b>                     | <b>(79,534)</b>                        | <b>-</b>                                       | <b>1,992,646</b>                              |
| <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>1,646,404</b>                                 | <b>4,801</b>        | <b>-</b>              | <b>508,052</b>      | <b>-</b>                                  | <b>12,631</b>                | <b>79,534</b>                          | <b>98,854</b>                                  | <b>29,098,521</b>                             |
| <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ 2,362,561</b>                              | <b>\$ 4,801</b>     | <b>\$ -</b>           | <b>\$ 508,831</b>   | <b>\$ -</b>                               | <b>\$ 12,631</b>             | <b>\$ -</b>                            | <b>\$ 98,854</b>                               | <b>\$ 31,091,167</b>                          |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Debt Service Funds - Governmental Fund Type**  
 2018 Combined Budget Summary

|  | Sales Tax Bond<br>Debt Service<br>2017 Original | Sales Tax Bond<br>Reserve<br>2017 Original | 2015 DHH Loan<br>Reserve<br>2017 Original | DHH Loan Debt<br>Service Fund<br>2017 Original | Total Debt Service<br>Funds<br>2017 Original | Sales Tax Bond<br>Debt Service<br>2017 Revised | Sales Tax Bond<br>Reserve<br>2017 Revised | S2015 DHH Loan<br>Reserve<br>2017 Revised | DHH Loan Debt<br>Service Fund<br>2017 Revised | Total Debt<br>Service Funds<br>2017 Revised | Sales Tax Bond<br>Debt Service<br>2018 Budget | Sales Tax Bond<br>Reserve<br>2018 Budget | 2015 DHH Loan<br>Reserve<br>2018 Budget | DHH Loan Debt<br>Service Fund<br>2018 Budget | Total Debt<br>Service Funds<br>2018 Budget |
|--|---|--|---|--|--|--|---|---|---|---|---|--|---|--|--|
| <b>REVENUES</b>  |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Taxes & Franchises   | \$ 1,530,437                                    | \$ -                                       | \$ -                                      | \$ 481,000                                     | \$ 2,011,437                                 | \$ 1,530,437                                   | \$ -                                      | \$ -                                      | \$ 482,000                                    | \$ 2,012,437                                | \$ 1,618,883                                  | \$ -                                     | \$ -                                    | \$ 482,000                                   | \$ 2,100,883                               |
| Licenses & Permits   |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Intergovernmental Revenues   |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Fines & Forfeitures  |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Fees Charges and Commissions   |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Use of Money and Property  |   |  | 300                                       |  | 300  |  |   |   |   |   |   |  |   |  |  |
| Miscellaneous Revenues   |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| In Kind Revenues   |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| <b>TOTAL REVENUES</b>  | <b>1,530,437</b>                                | <b>-</b>                                   | <b>300</b>                                | <b>481,000</b>                                 | <b>2,011,737</b>                             | <b>1,530,437</b>                               | <b>-</b>                                  | <b>-</b>                                  | <b>482,000</b>                                | <b>2,012,437</b>                            | <b>1,618,883</b>                              | <b>-</b>                                 | <b>-</b>                                | <b>482,000</b>                               | <b>2,100,883</b>                           |
| <b>EXPENDITURES</b>  |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Housing Assistance Payments  |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| General Government   |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Public Safety  |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Public Works   | 286,637   |  |   |  | 286,637                                      |  |   |   |   |   |   |  |   |  |  |
| Health & Welfare   |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Culture & Recreation   |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Economic Development   |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Other Expenditures   |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| In Kind  |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Capital Outlay   |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Debt Service   |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Principal  | 1,170,000                                       |  |   | 110,000  | 1,280,000                                    | 1,170,000                                      |   |   |   | 1,170,000                                   | 1,245,000                                     |  |   |  | 1,245,000                                  |
| Interest   | 73,800  |  |   | 120,000  | 193,800                                      | 360,437  |   |   | 127,715                                       | 488,152                                     | 343,550                                       |  |   | 250,000                                      | 593,550                                    |
| Paying Agent Fees  |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| <b>TOTAL EXPENDITURES</b>  | <b>1,530,437</b>                                | <b>-</b>                                   | <b>-</b>                                  | <b>230,000</b>                                 | <b>1,473,800</b>                             | <b>1,530,437</b>                               | <b>-</b>                                  | <b>-</b>                                  | <b>127,715</b>                                | <b>1,658,152</b>                            | <b>1,588,550</b>                              | <b>-</b>                                 | <b>-</b>                                | <b>250,000</b>                               | <b>1,838,550</b>                           |
| <b>EXCESS (DEFICIENCY) OF REVENUES</b>                                       |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| OVER EXPENDITURES  | -   | -  | 300                                       | 251,000  | 251,300                                      | -  | -   | -   | 354,285                                       | 354,285                                     | 30,333  | -  | -                                       | 232,000                                      | 262,333                                    |
| <b>OTHER FINANCING SOURCES (USES)</b>  |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Operating Transfers In   |   |  |   |  |  | 32,480   |   |   |   | 32,480.00                                   |   |  |   |  |  |
| Loan Proceeds  |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Proceeds from the Sales of Assets  |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
| Operating Transfers Out  |   |  |   |  |  |  | (32,480)                                  |   |   | (32,480.00)                                 |   |  |   |  |  |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                                  | <b>-</b>  | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                       | <b>-</b>                                     | <b>32,480</b>                                  | <b>(32,480)</b>                           | <b>-</b>                                  | <b>-</b>                                      | <b>-</b>                                    | <b>-</b>                                      | <b>-</b>                                 | <b>-</b>                                | <b>-</b>                                     | <b>-</b>                                   |
| <b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b> |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
|  | -   | -  | 300                                       | 251,000  | 251,300                                      | 32,480   | (32,480)                                  | -   | 354,285                                       | 354,285                                     | 30,333  | -  | -                                       | 232,000                                      | 262,333                                    |
| <b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>                           |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
|  | 1,574,045                                       | -  | 236,278                                   | 504,627  | 2,314,950                                    | 1,492,194                                      | 32,480                                    | 236,189                                   | 505,626                                       | 2,266,489                                   | 1,524,674                                     | -  | 236,189                                 | 859,911                                      | 2,620,774                                  |
| <b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>                                 |   |  |   |  |  |  |   |   |   |   |   |  |   |  |  |
|  | \$ 1,574,045                                    | \$ -                                       | \$ 236,578                                | \$ 755,627                                     | \$ 2,566,250                                 | \$ 1,524,674                                   | \$ -                                      | \$ 236,189                                | \$ 859,911                                    | \$ 2,620,774                                | \$ 1,555,007                                  | \$ -                                     | \$ 236,189                              | \$ 1,091,911                                 | \$ 2,883,107                               |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Capital Project Funds - Governmental Fund Type**  
 2018 Combined Budget Summary

|  | Capital Improvement Fund |   |   |   | Capital Improvement Fund |  |  |  | Capital Improvement Fund |                                       |                                       |   |
|--|--------------------------|---|---|---|--------------------------|--|--|--|--------------------------|---------------------------------------|---------------------------------------|---|
|  | 2017 Original            | WD3 Line Ext. Project DHH 2017 Original | Iberville Industrial Park 2017 Original | Total Capital Project Funds 2017 Original | 2017 Revised             | WD3 Line Ext. Project DHH 2017 Revised | Iberville Industrial Park 2017 Revised | Total Capital Project Funds 2017 Revised | 2018 Budget              | WD3 Line Ext. Project DHH 2018 Budget | Iberville Industrial Park 2018 Budget | Total Capital Project Funds 2018 Budget |
| <b>REVENUES</b>  |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Taxes & Franchises   | \$ 2,600,000             | \$ -                                    | \$ -                                    | \$ 2,600,000                              | \$ 2,700,000             | \$ -                                   | \$ -                                   | \$ 2,700,000                             | \$ 2,725,000             | \$ -                                  | \$ -                                  | \$ 2,725,000                            |
| Licenses & Permits   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Intergovernmental Revenues   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Fines & Forfeitures  |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Fees Charges and Commissions   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Use of Money and Property  | 7,500                    |   |   | 7,500                                     | 20,000                   |  |  | 20,000                                   | 25,000                   |                                       |                                       | 25,000                                  |
| Miscellaneous Revenues   |                          |   |   |   | 50,000                   |  |  | 50,000                                   |                          |                                       |                                       |   |
| In Kind Revenues   | -                        | -                                       | -                                       | -   | -                        | -                                      | -                                      | -  | -                        | -                                     | -                                     | -                                       |
| <b>TOTAL REVENUES</b>  | <b>2,607,500</b>         | <b>-</b>                                | <b>-</b>                                | <b>2,607,500</b>                          | <b>2,770,000</b>         | <b>-</b>                               | <b>-</b>                               | <b>2,770,000</b>                         | <b>2,750,000</b>         | <b>-</b>                              | <b>-</b>                              | <b>2,750,000</b>                        |
| <b>EXPENDITURES</b>  |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Housing Assistance Payments  |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| General Government   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Public Safety  |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Public Works   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Health & Welfare   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Culture & Recreation   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Economic Development   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Other Expenditures   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| In Kind  |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Capital Outlay   | 3,850,000                | 875,000                                 |   | 4,725,000                                 | 6,425,000                | 1,000,000                              |  | 7,425,000                                | 2,750,000                | 1,600,000                             |                                       | 4,350,000                               |
| Debt Service   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Principal  |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Interest   | -                        | -                                       | -                                       | -   | -                        | -                                      | -                                      | -  | -                        | -                                     | -                                     | -                                       |
| <b>TOTAL EXPENDITURES</b>  | <b>3,850,000</b>         | <b>875,000</b>                          | <b>-</b>                                | <b>4,725,000</b>                          | <b>6,425,000</b>         | <b>1,000,000</b>                       | <b>-</b>                               | <b>7,425,000</b>                         | <b>2,750,000</b>         | <b>1,600,000</b>                      | <b>-</b>                              | <b>4,350,000</b>                        |
| <b>EXCESS (DEFICIENCY) OF REVENUES</b>                                       | <b>(1,242,500)</b>       | <b>(875,000)</b>                        | <b>-</b>                                | <b>(2,117,500)</b>                        | <b>(3,655,000)</b>       | <b>(1,000,000)</b>                     | <b>-</b>                               | <b>(4,655,000)</b>                       | <b>-</b>                 | <b>(1,600,000)</b>                    | <b>-</b>                              | <b>(1,600,000)</b>                      |
| <b>OVER EXPENDITURES</b>   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Operating Transfers In   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Loan Proceeds  |                          | 875,000                                 |   | 875,000                                   |                          | 1,000,000                              |  | 1,000,000                                |                          | 1,600,000                             |                                       | 1,600,000                               |
| Proceeds from the Sale of Assets   |                          |   |   |   |                          |  |  |  |                          |                                       |                                       |   |
| Operating Transfers Out  | -                        | -                                       | -                                       | -   | -                        | -                                      | -                                      | -  | -                        | -                                     | -                                     | -                                       |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>                                  | <b>-</b>                 | <b>875,000</b>                          | <b>-</b>                                | <b>875,000</b>                            | <b>-</b>                 | <b>1,000,000</b>                       | <b>-</b>                               | <b>1,000,000</b>                         | <b>-</b>                 | <b>1,600,000</b>                      | <b>-</b>                              | <b>1,600,000</b>                        |
| <b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES</b> | <b>(1,242,500)</b>       | <b>-</b>                                | <b>-</b>                                | <b>(1,242,500)</b>                        | <b>(3,655,000)</b>       | <b>-</b>                               | <b>-</b>                               | <b>(3,655,000)</b>                       | <b>-</b>                 | <b>-</b>                              | <b>-</b>                              | <b>-</b>                                |
| <b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>                           | <b>3,405,496</b>         | <b>-</b>                                | <b>110,000</b>                          | <b>3,515,496</b>                          | <b>3,925,216</b>         | <b>10,015</b>                          | <b>110,000</b>                         | <b>4,045,231</b>                         | <b>270,216</b>           | <b>10,015</b>                         | <b>110,000</b>                        | <b>390,231</b>                          |
| <b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>                                 | <b>\$ 2,162,996</b>      | <b>\$ -</b>                             | <b>\$ 110,000</b>                       | <b>\$ 2,272,996</b>                       | <b>\$ 270,216</b>        | <b>\$ 10,015</b>                       | <b>\$ 110,000</b>                      | <b>\$ 390,231</b>                        | <b>\$ 270,216</b>        | <b>\$ 10,015</b>                      | <b>\$ 110,000</b>                     | <b>\$ 390,231</b>                       |

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Enterprise Funds - Governmental Fund Type**  
**2018 Combined Budget Summary**

|  | Sales Tax<br>Department<br>2017 Original | Utility<br>Department<br>2017 Original |  | Sales Tax<br>Department<br>2017 Revised | Utility<br>Department<br>2017 Revised |  | Sales Tax<br>Department<br>2018 Budget | Utility<br>Department<br>2018 Budget |
|--|--|--|--|---|---------------------------------------|--|--|--------------------------------------|
| <b>REVENUES</b>  |  |  | <b>REVENUES</b>  |   |                                       | <b>REVENUES</b>  |  |                                      |
| Taxes & Franchises   | \$ 869,500                               | \$ -                                   | Taxes & Franchises   | \$ 852,421                              | \$ -                                  | Taxes & Franchises   | \$ 839,560                             | \$ -                                 |
| 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   |  | 5,357,600                              | Fees Charges and Commissions   |   | 5,792,200                             | Fees Charges and Commissions   |  | 6,721,700                            |
| Use of Money and Property  |  | 5,600                                  | Use of Money and Property  |   | 5,600                                 | Use of Money and Property  |  | 5,600                                |
| Miscellaneous Revenues   |  | 38,100                                 | Miscellaneous Revenues   |   | 38,100                                | Miscellaneous Revenues   |  | 68,600                               |
| In Kind Revenues   | -  | -                                      | In Kind Revenues   | -                                       | -                                     | In Kind Revenues   | -                                      | -                                    |
| <b>TOTAL REVENUES</b>  | <b>871,500</b>                           | <b>5,401,300</b>                       | <b>TOTAL REVENUES</b>  | <b>854,421</b>                          | <b>5,835,900</b>                      | <b>TOTAL REVENUES</b>  | <b>841,560</b>                         | <b>6,795,900</b>                     |
| <b>EXPENDITURES</b>  |  |  | <b>EXPENDITURES</b>  |   |                                       | <b>EXPENDITURES</b>  |  |                                      |
| Housing Assistance Payments  |  |  | Housing Assistance Payments  |   |                                       | Housing Assistance Payments  |  |                                      |
| General Government   | 871,500                                  |  | General Government   | 838,260                                 |                                       | General Government   | 841,560                                |                                      |
| Public Safety  |  |  | Public Safety  |   |                                       | Public Safety  |  |                                      |
| Public Works   |  | 5,271,900                              | Public Works   |   | 5,709,300                             | Public Works   |  | 6,637,550                            |
| Health & Welfare   |  |  | Health & Welfare   |   |                                       | Health & Welfare   |  |                                      |
| Culture & Recreation   |  |  | Culture & Recreation   |   |                                       | Culture & Recreation   |  |                                      |
| Economic Development   |  |  | Economic Development   |   |                                       | Economic Development   |  |                                      |
| Other Expenditures   |  |  | Other Expenditures   |   |                                       | Other Expenditures   |  |                                      |
| In Kind  |  |  | In Kind  |   |                                       | In Kind  |  |                                      |
| Capital Outlay   |  |  | Capital Outlay   | 16,161                                  |                                       | Capital Outlay   |  |                                      |
| Debt Service   |  |  | Debt Service   |   |                                       | Debt Service   |  |                                      |
| Principal  |  |  | Principal  |   |                                       | Principal  |  |                                      |
| Interest   | -  | 8,700                                  | Interest   | -                                       | 8,700                                 | Interest   | -                                      | 8,700                                |
| <b>TOTAL EXPENDITURES</b>  | <b>871,500</b>                           | <b>5,280,600</b>                       | <b>TOTAL EXPENDITURES</b>  | <b>854,421</b>                          | <b>5,718,000</b>                      | <b>TOTAL EXPENDITURES</b>  | <b>841,560</b>                         | <b>6,646,250</b>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>-</b>                                 | <b>120,700</b>                         | <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>-</b>                                | <b>117,900</b>                        | <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                         | <b>-</b>                               | <b>149,650</b>                       |
| <b>OTHER FINANCING SOURCES (USES)</b>  |  |  | <b>OTHER FINANCING SOURCES (USES)</b>  |   |                                       | <b>OTHER FINANCING SOURCES (USES)</b>  |  |                                      |
| Operating Transfers In   |  |  | Operating Transfers In   |   |                                       | Operating Transfers In   |  |                                      |
| Loan Proceeds  |  |  | Loan Proceeds  |   |                                       | Loan Proceeds  |  |                                      |
| Proceeds from the Sale of Assets   |  |  | Proceeds from the Sale of Assets   |   |                                       | Proceeds from the Sale of Assets   |  |                                      |
| Operating Transfers Out  | -  | -                                      | Operating Transfers Out  | -                                       | -                                     | Operating Transfers Out  | -                                      | -                                    |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>-</b>                                 | <b>-</b>                               | <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>-</b>                                | <b>-</b>                              | <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>                                      | <b>-</b>                               | <b>-</b>                             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>-</b>                                 | <b>120,700</b>                         | <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>-</b>                                | <b>117,900</b>                        | <b>EXCESS (DEFICIENCY) OF REVENUES<br/>&amp; OTHER SOURCES OVER<br/>EXPENDITURES</b> | <b>-</b>                               | <b>149,650</b>                       |
| <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>-</b>                                 | <b>14,958,831</b>                      | <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>-</b>                                | <b>15,332,722</b>                     | <b>FUND BALANCE (DEFICIT) AT<br/>BEGINNING OF YEAR</b>                               | <b>-</b>                               | <b>15,450,622</b>                    |
| <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ -</b>                              | <b>\$ 15,079,531</b>                   | <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ -</b>                             | <b>\$ 15,450,622</b>                  | <b>FUND BALANCE (DEFICIT) AT<br/>END OF YEAR</b>                                     | <b>\$ -</b>                            | <b>\$ 15,600,272</b>                 |

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**General Fund - 001**  
**2018 Budget Summary**

|   | 2016 Actual         | 2017 Original       | 2017 Revised        | 2018 Budget         |
|---|---------------------|---------------------|---------------------|---------------------|
| <b><u>REVENUES</u></b>  |                     |                     |                     |                     |
| Taxes & Franchises  | \$ 7,984,275        | \$ 6,060,000        | \$ 7,910,000        | \$ 7,910,000        |
| Licenses & Permits  | 500,503             | 471,000             | 555,000             | 555,000             |
| Intergovernmental Revenues  | 763,347             | 1,268,556           | 765,556             | 909,000             |
| Fines & Forfeitures   |                     |                     |                     |                     |
| Fees Charges and Commissions  | 75,846              | 40,100              | 127,900             | 88,900              |
| Use of Money and Property   | 12,131              | 3,175               | 45,000              | 55,000              |
| Miscellaneous Revenues  | 5,000,035           | 4,766,351           | 4,885,771           | 4,895,269           |
| In Kind Revenues  | -                   | -                   | -                   | -                   |
| TOTAL REVENUES  | <u>14,336,137</u>   | <u>12,609,182</u>   | <u>14,289,227</u>   | <u>14,413,169</u>   |
| <b><u>EXPENDITURES</u></b>  |                     |                     |                     |                     |
| Housing Assistance Payments   |                     |                     |                     |                     |
| General Government  | 6,874,718           | 6,925,207           | 7,102,106           | 6,942,621           |
| Public Safety   | 2,063,366           | 1,819,528           | 2,274,102           | 2,060,332           |
| Public Works  | 1,405,052           | 1,369,330           | 1,579,708           | 1,496,418           |
| Health & Welfare  | 1,618,945           | 1,575,694           | 1,651,382           | 1,669,149           |
| Culture & Recreation  | 206,004             | 208,102             | 232,915             | 222,129             |
| Economic Development  | 193,792             | 195,880             | 195,880             | 195,880             |
| Other Expenditures  |                     |                     |                     |                     |
| In Kind   |                     |                     |                     |                     |
| Capital Outlay  | 164,219             | 62,000              | 52,000              | 590,000             |
| Debt Service  |                     |                     |                     |                     |
| Principal   |                     |                     |                     |                     |
| Interest  | -                   | -                   | -                   | -                   |
| TOTAL EXPENDITURES  | <u>12,526,096</u>   | <u>12,155,741</u>   | <u>13,088,093</u>   | <u>13,176,529</u>   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>1,810,041</u>    | <u>453,441</u>      | <u>1,201,134</u>    | <u>1,236,640</u>    |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                     |                     |                     |                     |
| Operating Transfers In  | 3,110               | 11,559              | 5,000               | 22,000              |
| Loan Proceeds   |                     |                     |                     |                     |
| Proceeds from Sale of Assets  |                     |                     |                     |                     |
| Operating Transfers Out   | <u>(543,118)</u>    | <u>(465,000)</u>    | <u>(595,000)</u>    | <u>(540,000)</u>    |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>(540,008)</u>    | <u>(453,441)</u>    | <u>(590,000)</u>    | <u>(518,000)</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>1,270,033</u>    | <u>-</u>            | <u>611,134</u>      | <u>718,640</u>      |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>5,758,608</u>    | <u>5,125,381</u>    | <u>7,028,641</u>    | <u>7,639,775</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 7,028,641</u> | <u>\$ 5,125,381</u> | <u>\$ 7,639,775</u> | <u>\$ 8,358,415</u> |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Bayou Pigeon Fire Department - 103**  
 2018 Budget Summary

|   | 2016 Actual       | 2017 Original     | 2017 Revised      | 2018 Budget      |
|---|-------------------|-------------------|-------------------|------------------|
| <b><u>REVENUES</u></b>  |                   |                   |                   |                  |
| Taxes & Franchises  | \$ 200,470        | \$ 169,950        | \$ 193,990        | \$ 200,000       |
| Licenses & Permits  |                   |                   |                   |                  |
| Intergovernmental Revenues  | 4,031             | 4,623             | 4,255             | 4,300            |
| Fines & Forfeitures   |                   |                   |                   |                  |
| Fees Charges and Commissions  |                   |                   |                   |                  |
| Use of Money and Property   | 840               | 798               | 3,875             | 4,000            |
| Miscellaneous Revenues  |                   |                   |                   |                  |
| In Kind Revenues  | -                 | -                 | -                 | -                |
| TOTAL REVENUES  | <u>205,341</u>    | <u>175,371</u>    | <u>202,120</u>    | <u>208,300</u>   |
| <b><u>EXPENDITURES</u></b>  |                   |                   |                   |                  |
| Housing Assistance Payments   |                   |                   |                   |                  |
| General Government  |                   |                   |                   |                  |
| Public Safety   | 238,484           | 175,371           | 202,120           | 243,008          |
| Public Works  |                   |                   |                   |                  |
| Health & Welfare  |                   |                   |                   |                  |
| Culture & Recreation  |                   |                   |                   |                  |
| Economic Development  |                   |                   |                   |                  |
| Other Expenditures  |                   |                   |                   |                  |
| In Kind   |                   |                   |                   |                  |
| Capital Outlay  | 14,938            | 500,000           |                   | 550,000          |
| Debt Service  |                   |                   |                   |                  |
| Principal   |                   |                   |                   |                  |
| Interest  | -                 | -                 | -                 | -                |
| TOTAL EXPENDITURES  | <u>253,422</u>    | <u>675,371</u>    | <u>202,120</u>    | <u>793,008</u>   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(48,081)</u>   | <u>(500,000)</u>  | <u>-</u>          | <u>(584,708)</u> |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                   |                   |                   |                  |
| Operating Transfers In  |                   |                   |                   |                  |
| Loan Proceeds   |                   |                   |                   |                  |
| Proceeds from Sale of Assets  |                   |                   |                   |                  |
| Operating Transfers Out   | -                 | -                 | -                 | -                |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>         |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(48,081)</u>   | <u>(500,000)</u>  | <u>-</u>          | <u>(584,708)</u> |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>648,600</u>    | <u>648,600</u>    | <u>600,519</u>    | <u>600,519</u>   |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 600,519</u> | <u>\$ 148,600</u> | <u>\$ 600,519</u> | <u>\$ 15,811</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Bayou Sorrel Fire Department - 105**  
 2018 Budget Summary

|   | 2016 Actual       | 2017 Original     | 2017 Revised      | 2018 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| <u>REVENUES</u>   |                   |                   |                   |                   |
| Taxes & Franchises  | \$ 200,470        | \$ 169,950        | \$ 193,990        | \$ 200,000        |
| Licenses & Permits  |                   |                   |                   |                   |
| Intergovernmental Revenues  | 5,962             | 6,000             | 6,316             | 6,350             |
| Fines & Forfeitures   |                   |                   |                   |                   |
| Fees Charges and Commissions  |                   |                   |                   |                   |
| Use of Money and Property   | 915               | 750               | 5,500             | 6,000             |
| Miscellaneous Revenues  |                   |                   |                   |                   |
| In Kind Revenues  | -                 | -                 | -                 | -                 |
| TOTAL REVENUES  | <u>207,347</u>    | <u>176,700</u>    | <u>205,806</u>    | <u>212,350</u>    |
| <u>EXPENDITURES</u>   |                   |                   |                   |                   |
| Housing Assistance Payments   |                   |                   |                   |                   |
| General Government  |                   |                   |                   |                   |
| Public Safety   | 78,792            | 76,030            | 89,520            | 78,330            |
| Public Works  |                   |                   |                   |                   |
| Health & Welfare  |                   |                   |                   |                   |
| Culture & Recreation  |                   |                   |                   |                   |
| Economic Development  |                   |                   |                   |                   |
| Other Expenditures  |                   |                   |                   |                   |
| In Kind   |                   |                   |                   |                   |
| Capital Outlay  | 9,504             | 34,750            | 34,750            | 584,750           |
| Debt Service  |                   |                   |                   |                   |
| Principal   |                   |                   |                   |                   |
| Interest  | -                 | -                 | -                 | -                 |
| TOTAL EXPENDITURES  | <u>88,296</u>     | <u>110,780</u>    | <u>124,270</u>    | <u>663,080</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>119,051</u>    | <u>65,920</u>     | <u>81,536</u>     | <u>(450,730)</u>  |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                   |                   |                   |                   |
| Operating Transfers In  |                   |                   |                   |                   |
| Loan Proceeds   |                   |                   |                   |                   |
| Proceeds from Sale of Assets  |                   |                   |                   |                   |
| Operating Transfers Out   | -                 | -                 | -                 | -                 |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>119,051</u>    | <u>65,920</u>     | <u>81,536</u>     | <u>(450,730)</u>  |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>690,286</u>    | <u>752,453</u>    | <u>809,337</u>    | <u>890,873</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 809,337</u> | <u>\$ 818,373</u> | <u>\$ 890,873</u> | <u>\$ 440,143</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Bayou Goula Fire Department - 107**  
 2018 Budget Summary

|   | 2016 Actual      | 2017 Original    | 2017 Revised     | 2018 Budget      |
|---|------------------|------------------|------------------|------------------|
| <u>REVENUES</u>   |                  |                  |                  |                  |
| Taxes & Franchises  | \$ 200,470       | \$ 169,950       | \$ 193,990       | \$ 200,000       |
| Licenses & Permits  |                  |                  |                  |                  |
| Intergovernmental Revenues  | 4,769            | 5,800            | 5,042            | 5,100            |
| Fines & Forfeitures   |                  |                  |                  |                  |
| Fees Charges and Commissions  |                  |                  |                  |                  |
| Use of Money and Property   | 56               | 109              | 150              | 150              |
| Miscellaneous Revenues  |                  |                  |                  |                  |
| In Kind Revenues  | -                | -                | -                | -                |
| TOTAL REVENUES  | <u>205,295</u>   | <u>175,859</u>   | <u>199,182</u>   | <u>205,250</u>   |
| <u>EXPENDITURES</u>   |                  |                  |                  |                  |
| Housing Assistance Payments   |                  |                  |                  |                  |
| General Government  |                  |                  |                  |                  |
| Public Safety   | 203,905          | 175,859          | 199,182          | 194,388          |
| Public Works  |                  |                  |                  |                  |
| Health & Welfare  |                  |                  |                  |                  |
| Culture & Recreation  |                  |                  |                  |                  |
| Economic Development  |                  |                  |                  |                  |
| Other Expenditures  |                  |                  |                  |                  |
| In Kind   |                  |                  |                  |                  |
| Capital Outlay  | 9,874            |                  |                  | 10,862           |
| Debt Service  |                  |                  |                  |                  |
| Principal   |                  |                  |                  |                  |
| Interest  | -                | -                | -                | -                |
| TOTAL EXPENDITURES  | <u>213,779</u>   | <u>175,859</u>   | <u>199,182</u>   | <u>205,250</u>   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(8,484)</u>   | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                  |                  |                  |                  |
| Operating Transfers In  |                  |                  |                  |                  |
| Loan Proceeds   |                  |                  |                  |                  |
| Proceeds from Sale of Assets  |                  |                  |                  |                  |
| Operating Transfers Out   | -                | -                | -                | -                |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>         | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(8,484)</u>   | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>29,840</u>    | <u>29,840</u>    | <u>21,356</u>    | <u>21,356</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 21,356</u> | <u>\$ 29,840</u> | <u>\$ 21,356</u> | <u>\$ 21,356</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Office of Emergency Preparedness - 108**  
 2018 Budget Summary

|   | 2016 Actual       | 2017 Original     | 2017 Revised      | 2018 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| <u>REVENUES</u>   |                   |                   |                   |                   |
| Taxes & Franchises  | \$ -              | \$ -              | \$ -              | \$ -              |
| Licenses & Permits  |                   |                   |                   |                   |
| Intergovernmental Revenues  | 343,648           | 87,580            | 87,580            | 90,207            |
| Fines & Forfeitures   |                   |                   |                   |                   |
| Fees Charges and Commissions  |                   |                   |                   |                   |
| Use of Money and Property   |                   |                   |                   |                   |
| Miscellaneous Revenues  | 500               | 1,500             | 500               | 500               |
| In Kind Revenues  | -                 | -                 | -                 | -                 |
| TOTAL REVENUES  | <u>344,148</u>    | <u>89,080</u>     | <u>88,080</u>     | <u>90,707</u>     |
| <u>EXPENDITURES</u>   |                   |                   |                   |                   |
| Housing Assistance Payments   |                   |                   |                   |                   |
| General Government  |                   |                   |                   |                   |
| Public Safety   | 149,870           | 140,089           | 145,153           | 236,862           |
| Public Works  |                   |                   |                   |                   |
| Health & Welfare  |                   |                   |                   |                   |
| Culture & Recreation  |                   |                   |                   |                   |
| Economic Development  |                   |                   |                   |                   |
| Other Expenditures  |                   |                   |                   |                   |
| In Kind   |                   |                   |                   |                   |
| Capital Outlay  | 205,884           | 5,000             |                   |                   |
| Debt Service  |                   |                   |                   |                   |
| Principal   |                   |                   |                   |                   |
| Interest  | -                 | -                 | -                 | -                 |
| TOTAL EXPENDITURES  | <u>355,754</u>    | <u>145,089</u>    | <u>145,153</u>    | <u>236,862</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(11,606)</u>   | <u>(56,009)</u>   | <u>(57,073)</u>   | <u>(146,155)</u>  |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                   |                   |                   |                   |
| Operating Transfers In  | 170,000           | 95,000            | 225,000           | 170,000           |
| Loan Proceeds   |                   |                   |                   |                   |
| Proceeds from Sale of Assets  |                   |                   |                   |                   |
| Operating Transfers Out   | -                 | -                 | -                 | -                 |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>170,000</u>    | <u>95,000</u>     | <u>225,000</u>    | <u>170,000</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>158,394</u>    | <u>38,991</u>     | <u>167,927</u>    | <u>23,845</u>     |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>70,482</u>     | <u>289,057</u>    | <u>228,876</u>    | <u>396,803</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 228,876</u> | <u>\$ 328,048</u> | <u>\$ 396,803</u> | <u>\$ 420,648</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Drainage Maintenance - 111**  
 2018 Budget Summary

|   | 2016 Actual         | 2017 Original       | 2017 Revised        | 2018 Budget         |
|---|---------------------|---------------------|---------------------|---------------------|
| <b><u>REVENUES</u></b>  |                     |                     |                     |                     |
| Taxes & Franchises  | \$ 2,958,397        | \$ 2,900,000        | \$ 2,900,000        | \$ 2,900,000        |
| Licenses & Permits  |                     |                     |                     |                     |
| Intergovernmental Revenues  | 51,703              | 55,000              | 52,000              | 52,000              |
| Fines & Forfeitures   |                     |                     |                     |                     |
| Fees Charges and Commissions  |                     |                     |                     |                     |
| Use of Money and Property   | 3,660               | 3,000               | 18,000              | 20,000              |
| Miscellaneous Revenues  | 10,813              |                     | 6,000               | -                   |
| In Kind Revenues  | -                   | -                   | -                   | -                   |
| TOTAL REVENUES  | <u>3,024,573</u>    | <u>2,958,000</u>    | <u>2,976,000</u>    | <u>2,972,000</u>    |
| <b><u>EXPENDITURES</u></b>  |                     |                     |                     |                     |
| Housing Assistance Payments   |                     |                     |                     |                     |
| General Government  |                     |                     |                     |                     |
| Public Safety   |                     |                     |                     |                     |
| Public Works  | 2,394,517           | 2,461,807           | 2,447,933           | 2,385,021           |
| Health & Welfare  |                     |                     |                     |                     |
| Culture & Recreation  |                     |                     |                     |                     |
| Economic Development  |                     |                     |                     |                     |
| Other Expenditures  |                     |                     |                     |                     |
| In Kind   |                     |                     |                     |                     |
| Capital Outlay  | 847,982             | 750,000             | 750,000             | 500,000             |
| Debt Service  |                     |                     |                     |                     |
| Principal   |                     |                     |                     |                     |
| Interest  | -                   | -                   | -                   | -                   |
| TOTAL EXPENDITURES  | <u>3,242,499</u>    | <u>3,211,807</u>    | <u>3,197,933</u>    | <u>2,885,021</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(217,926)</u>    | <u>(253,807)</u>    | <u>(221,933)</u>    | <u>86,979</u>       |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                     |                     |                     |                     |
| Operating Transfers In  |                     |                     |                     |                     |
| Loan Proceeds   |                     |                     |                     |                     |
| Proceeds from Sale of Assets  | 112,000             |                     |                     |                     |
| Operating Transfers Out   | -                   | -                   | -                   | -                   |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>112,000</u>      | <u>-</u>            | <u>-</u>            | <u>-</u>            |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(105,926)</u>    | <u>(253,807)</u>    | <u>(221,933)</u>    | <u>86,979</u>       |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>3,929,497</u>    | <u>3,683,635</u>    | <u>3,823,571</u>    | <u>3,601,638</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 3,823,571</u> | <u>\$ 3,429,828</u> | <u>\$ 3,601,638</u> | <u>\$ 3,688,617</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Coroner's Office - 114**  
 2018 Budget Summary

|   | 2016 Actual      | 2017 Original    | 2017 Revised | 2018 Budget      |
|---|------------------|------------------|--------------|------------------|
| <u>REVENUES</u>   |                  |                  |              |                  |
| Taxes & Franchises  | \$ 247,425       | \$ 247,425       | \$ -         | \$ 333,000       |
| Licenses & Permits  |                  |                  |              |                  |
| Intergovernmental Revenues  |                  |                  |              |                  |
| Fines & Forfeitures   | 283              | 253              |              |                  |
| Fees Charges and Commissions  | 148,517          | 158,900          |              | 72,900           |
| Use of Money and Property   | 13               | 150              |              |                  |
| Miscellaneous Revenues  | 228              |                  |              |                  |
| In Kind Revenues  | -                | -                | -            | -                |
| TOTAL REVENUES  | <u>396,466</u>   | <u>406,728</u>   | <u>-</u>     | <u>405,900</u>   |
| <u>EXPENDITURES</u>   |                  |                  |              |                  |
| Housing Assistance Payments   |                  |                  |              |                  |
| General Government  |                  |                  |              |                  |
| Public Safety   | 361,301          | 366,590          |              | 385,240          |
| Public Works  |                  |                  |              |                  |
| Health & Welfare  |                  |                  |              |                  |
| Culture & Recreation  |                  |                  |              |                  |
| Economic Development  |                  |                  |              |                  |
| Other Expenditures  |                  |                  |              |                  |
| In Kind   |                  |                  |              |                  |
| Capital Outlay  |                  |                  |              |                  |
| Debt Service  |                  |                  |              |                  |
| Principal   |                  |                  |              |                  |
| Interest  | -                | -                | -            | -                |
| TOTAL EXPENDITURES  | <u>361,301</u>   | <u>366,590</u>   | <u>-</u>     | <u>385,240</u>   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>35,165</u>    | <u>40,138</u>    | <u>-</u>     | <u>20,660</u>    |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                  |                  |              |                  |
| Operating Transfers In  |                  |                  |              |                  |
| Loan Proceeds   |                  |                  |              |                  |
| Proceeds from Sale of Assets  |                  |                  |              |                  |
| Operating Transfers Out   | -                | -                | -            | -                |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>         | <u>-</u>         | <u>-</u>     | <u>-</u>         |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>35,165</u>    | <u>40,138</u>    | <u>-</u>     | <u>20,660</u>    |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>7,448</u>     | <u>54,671</u>    | <u>-</u>     | <u>-</u>         |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 42,613</u> | <u>\$ 94,809</u> | <u>\$ -</u>  | <u>\$ 20,660</u> |

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Criminal Court Fund - 117**  
**2018 Budget Summary**

|   | 2016 Actual     | 2017 Original    | 2017 Revised     | 2018 Budget      |
|---|-----------------|------------------|------------------|------------------|
| <b><u>REVENUES</u></b>  |                 |                  |                  |                  |
| Taxes & Franchises  | \$ -            | \$ -             | \$ -             | \$ -             |
| Licenses & Permits  |                 |                  |                  |                  |
| Intergovernmental Revenues  |                 |                  |                  |                  |
| Fines & Forfeitures   | 176,535         | 180,000          | 180,000          | 180,000          |
| Fees Charges and Commissions  |                 |                  |                  |                  |
| Use of Money and Property   | 50              | 75               |                  |                  |
| Miscellaneous Revenues  |                 |                  |                  |                  |
| In Kind Revenues  | -               | -                | -                | -                |
| TOTAL REVENUES  | <u>176,585</u>  | <u>180,075</u>   | <u>180,000</u>   | <u>180,000</u>   |
| <b><u>EXPENDITURES</u></b>  |                 |                  |                  |                  |
| Housing Assistance Payments   |                 |                  |                  |                  |
| General Government  | 236,583         | 183,396          | 162,848          | 147,145          |
| Public Safety   |                 |                  |                  |                  |
| Public Works  |                 |                  |                  |                  |
| Health & Welfare  |                 |                  |                  |                  |
| Culture & Recreation  |                 |                  |                  |                  |
| Economic Development  |                 |                  |                  |                  |
| Other Expenditures  |                 |                  |                  |                  |
| In Kind   |                 |                  |                  |                  |
| Capital Outlay  | 1,221           |                  |                  |                  |
| Debt Service  |                 |                  |                  |                  |
| Principal   |                 |                  |                  |                  |
| Interest  | -               | -                | -                | -                |
| TOTAL EXPENDITURES  | <u>237,804</u>  | <u>183,396</u>   | <u>162,848</u>   | <u>147,145</u>   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(61,219)</u> | <u>(3,321)</u>   | <u>17,152</u>    | <u>32,855</u>    |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                 |                  |                  |                  |
| Operating Transfers In  | 18,110          |                  |                  |                  |
| Loan Proceeds   |                 |                  |                  |                  |
| Proceeds from Sale of Assets  |                 |                  |                  |                  |
| Operating Transfers Out   | -               | (11,559)         | (5,000)          | (22,000)         |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>18,110</u>   | <u>(11,559)</u>  | <u>(5,000)</u>   | <u>(22,000)</u>  |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(43,109)</u> | <u>(14,880)</u>  | <u>12,152</u>    | <u>10,855</u>    |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>43,109</u>   | <u>26,438</u>    | <u>-</u>         | <u>12,152</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ -</u>     | <u>\$ 11,558</u> | <u>\$ 12,152</u> | <u>\$ 23,007</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Visitor Enterprise Fund - 118**  
 2018 Budget Summary

|   | 2016 Actual       | 2017 Original    | 2017 Revised      | 2018 Budget       |
|---|-------------------|------------------|-------------------|-------------------|
| <u>REVENUES</u>   |                   |                  |                   |                   |
| Taxes & Franchises  | \$ 65,199         | \$ 60,000        | \$ 60,000         | \$ 65,000         |
| Licenses & Permits  |                   |                  |                   |                   |
| Intergovernmental Revenues  | 140,100           | 103,500          | 103,500           | 103,500           |
| Fines & Forfeitures   |                   |                  |                   |                   |
| Fees Charges and Commissions  |                   |                  |                   |                   |
| Use of Money and Property   |                   |                  |                   |                   |
| Miscellaneous Revenues  |                   |                  |                   |                   |
| In Kind Revenues  | -                 | -                | -                 | -                 |
| TOTAL REVENUES  | <u>205,299</u>    | <u>163,500</u>   | <u>163,500</u>    | <u>168,500</u>    |
| <u>EXPENDITURES</u>   |                   |                  |                   |                   |
| Housing Assistance Payments   |                   |                  |                   |                   |
| General Government  |                   |                  |                   |                   |
| Public Safety   |                   |                  |                   |                   |
| Public Works  |                   |                  |                   |                   |
| Health & Welfare  |                   |                  |                   |                   |
| Culture & Recreation  | 414,823           | 486,330          | 368,910           | 471,719           |
| Economic Development  |                   |                  |                   |                   |
| Other Expenditures  |                   |                  |                   |                   |
| In Kind   |                   |                  |                   |                   |
| Capital Outlay  | 8,241             |                  |                   |                   |
| Debt Service  |                   |                  |                   |                   |
| Principal   |                   |                  |                   |                   |
| Interest  | -                 | -                | -                 | -                 |
| TOTAL EXPENDITURES  | <u>423,064</u>    | <u>486,330</u>   | <u>368,910</u>    | <u>471,719</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(217,765)</u>  | <u>(322,830)</u> | <u>(205,410)</u>  | <u>(303,219)</u>  |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                   |                  |                   |                   |
| Operating Transfers In  | 200,000           | 225,000          | 225,000           | 225,000           |
| Loan Proceeds   |                   |                  |                   |                   |
| Proceeds from Sale of Assets  |                   |                  |                   |                   |
| Operating Transfers Out   | -                 | -                | -                 | -                 |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>200,000</u>    | <u>225,000</u>   | <u>225,000</u>    | <u>225,000</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(17,765)</u>   | <u>(97,830)</u>  | <u>19,590</u>     | <u>(78,219)</u>   |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>186,679</u>    | <u>118,708</u>   | <u>168,914</u>    | <u>188,504</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 168,914</u> | <u>\$ 20,878</u> | <u>\$ 188,504</u> | <u>\$ 110,285</u> |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**President's Council on Drug Abuse - 119**  
 2018 Budget Summary

|   | 2016 Actual      | 2017 Original    | 2017 Revised     | 2018 Budget      |
|---|------------------|------------------|------------------|------------------|
| <b><u>REVENUES</u></b>  |                  |                  |                  |                  |
| Taxes & Franchises  | \$ -             | \$ -             | \$ -             | \$ -             |
| Licenses & Permits  |                  |                  |                  |                  |
| Intergovernmental Revenues  | 47,890           | 79,000           | 39,500           | 30,000           |
| Fines & Forfeitures   | 61,588           | 63,024           | 63,024           | 66,024           |
| Fees Charges and Commissions  | 6,802            | 10,000           | 4,000            | 15,000           |
| Use of Money and Property   |                  |                  |                  |                  |
| Miscellaneous Revenues  |                  |                  |                  |                  |
| In Kind Revenues  | -                | -                | -                | -                |
| TOTAL REVENUES  | <u>116,280</u>   | <u>152,024</u>   | <u>106,524</u>   | <u>111,024</u>   |
| <b><u>EXPENDITURES</u></b>  |                  |                  |                  |                  |
| Housing Assistance Payments   |                  |                  |                  |                  |
| General Government  |                  |                  |                  |                  |
| Public Safety   |                  |                  |                  |                  |
| Public Works  |                  |                  |                  |                  |
| Health & Welfare  | 230,624          | 287,710          | 266,096          | 226,566          |
| Culture & Recreation  |                  |                  |                  |                  |
| Economic Development  |                  |                  |                  |                  |
| Other Expenditures  |                  |                  |                  |                  |
| In Kind   |                  |                  |                  |                  |
| Capital Outlay  |                  |                  |                  |                  |
| Debt Service  |                  |                  |                  |                  |
| Principal   |                  |                  |                  |                  |
| Interest  | -                | -                | -                | -                |
| TOTAL EXPENDITURES  | <u>230,624</u>   | <u>287,710</u>   | <u>266,096</u>   | <u>226,566</u>   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(114,344)</u> | <u>(135,686)</u> | <u>(159,572)</u> | <u>(115,542)</u> |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                  |                  |                  |                  |
| Operating Transfers In  | 145,000          | 145,000          | 145,000          | 145,000          |
| Loan Proceeds   |                  |                  |                  |                  |
| Proceeds from Sale of Assets  |                  |                  |                  |                  |
| Operating Transfers Out   | -                | -                | -                | -                |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>145,000</u>   | <u>145,000</u>   | <u>145,000</u>   | <u>145,000</u>   |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>30,656</u>    | <u>9,314</u>     | <u>(14,572)</u>  | <u>29,458</u>    |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>18,324</u>    | <u>32,783</u>    | <u>48,980</u>    | <u>34,408</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 48,980</u> | <u>\$ 42,097</u> | <u>\$ 34,408</u> | <u>\$ 63,866</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Fire District #1 (East Side) - 120**  
 2018 Budget Summary

|   | 2016 Actual       | 2017 Original     | 2017 Revised        | 2018 Budget       |
|---|-------------------|-------------------|---------------------|-------------------|
| <b><u>REVENUES</u></b>  |                   |                   |                     |                   |
| Taxes & Franchises  | \$ 501,438        | \$ 459,950        | \$ 483,990          | \$ 490,000        |
| Licenses & Permits  |                   |                   |                     |                   |
| Intergovernmental Revenues  | 28,494            | 27,500            | 21,725              | 21,725            |
| Fines & Forfeitures   |                   |                   |                     |                   |
| Fees Charges and Commissions  | 12,500            | 12,500            | 12,500              | 12,500            |
| Use of Money and Property   | 1,142             | 1,200             | 4,500               | 5,500             |
| Miscellaneous Revenues  |                   | 5,000             | 5,000               | 5,000             |
| In Kind Revenues  | -                 | -                 | -                   | -                 |
| TOTAL REVENUES  | <u>543,574</u>    | <u>506,150</u>    | <u>527,715</u>      | <u>534,725</u>    |
| <b><u>EXPENDITURES</u></b>  |                   |                   |                     |                   |
| Housing Assistance Payments   |                   |                   |                     |                   |
| General Government  |                   |                   |                     |                   |
| Public Safety   | 308,533           | 323,150           | 323,150             | 418,150           |
| Public Works  |                   |                   |                     |                   |
| Health & Welfare  |                   |                   |                     |                   |
| Culture & Recreation  |                   |                   |                     |                   |
| Economic Development  |                   |                   |                     |                   |
| Other Expenditures  |                   |                   |                     |                   |
| In Kind   |                   |                   |                     |                   |
| Capital Outlay  | 322,862           | 275,000           | 25,000              | 840,000           |
| Debt Service  |                   |                   |                     |                   |
| Principal   |                   |                   |                     |                   |
| Interest  | -                 | -                 | -                   | -                 |
| TOTAL EXPENDITURES  | <u>631,395</u>    | <u>598,150</u>    | <u>348,150</u>      | <u>1,258,150</u>  |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(87,821)</u>   | <u>(92,000)</u>   | <u>179,565</u>      | <u>(723,425)</u>  |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                   |                   |                     |                   |
| Operating Transfers In  |                   |                   |                     |                   |
| Loan Proceeds   |                   |                   |                     |                   |
| Proceeds from Sale of Assets  |                   |                   |                     |                   |
| Operating Transfers Out   | -                 | -                 | -                   | -                 |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>          | <u>-</u>          | <u>-</u>            | <u>-</u>          |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(87,821)</u>   | <u>(92,000)</u>   | <u>179,565</u>      | <u>(723,425)</u>  |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>1,066,960</u>  | <u>961,953</u>    | <u>979,139</u>      | <u>1,158,704</u>  |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 979,139</u> | <u>\$ 869,953</u> | <u>\$ 1,158,704</u> | <u>\$ 435,279</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**White Castle Fire Department - 121**  
 2018 Budget Summary

|   | 2016 Actual    | 2017 Original  | 2017 Revised   | 2018 Budget    |
|---|----------------|----------------|----------------|----------------|
| <u>REVENUES</u>   |                |                |                |                |
| Taxes & Franchises  | \$ 200,470     | \$ 169,950     | \$ 193,990     | \$ 200,000     |
| Licenses & Permits  |                |                |                |                |
| Intergovernmental Revenues  | 17,917         | 18,500         | 19,067         | 19,200         |
| Fines & Forfeitures   |                |                |                |                |
| Fees Charges and Commissions  |                |                |                |                |
| Use of Money and Property   |                |                |                |                |
| Miscellaneous Revenues  |                |                |                |                |
| In Kind Revenues  | -              | -              | -              | -              |
| TOTAL REVENUES  | <u>218,387</u> | <u>188,450</u> | <u>213,057</u> | <u>219,200</u> |
| <u>EXPENDITURES</u>   |                |                |                |                |
| Housing Assistance Payments   |                |                |                |                |
| General Government  |                |                |                |                |
| Public Safety   | 208,713        | 188,450        | 213,057        | 219,200        |
| Public Works  |                |                |                |                |
| Health & Welfare  |                |                |                |                |
| Culture & Recreation  |                |                |                |                |
| Economic Development  |                |                |                |                |
| Other Expenditures  |                |                |                |                |
| In Kind   |                |                |                |                |
| Capital Outlay  | 9,874          |                |                |                |
| Debt Service  |                |                |                |                |
| Principal   |                |                |                |                |
| Interest  | -              | -              | -              | -              |
| TOTAL EXPENDITURES  | <u>218,587</u> | <u>188,450</u> | <u>213,057</u> | <u>219,200</u> |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(200)</u>   | <u>-</u>       | <u>-</u>       | <u>-</u>       |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                |                |                |                |
| Operating Transfers In  |                |                |                |                |
| Loan Proceeds   |                |                |                |                |
| Proceeds from Sale of Assets  |                |                |                |                |
| Operating Transfers Out   | -              | -              | -              | -              |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>       | <u>-</u>       | <u>-</u>       | <u>-</u>       |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(200)</u>   | <u>-</u>       | <u>-</u>       | <u>-</u>       |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>200</u>     | <u>200</u>     | <u>-</u>       | <u>-</u>       |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ -</u>    | <u>\$ 200</u>  | <u>\$ -</u>    | <u>\$ -</u>    |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parish Transportation Fund - 123**  
 2018 Budget Summary

|   | 2016 Actual       | 2017 Original     | 2017 Revised      | 2018 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| <b><u>REVENUES</u></b>  |                   |                   |                   |                   |
| Taxes & Franchises  | \$ -              | \$ -              | \$ -              | \$ -              |
| Licenses & Permits  |                   |                   |                   |                   |
| Intergovernmental Revenues  | 377,867           | 350,000           | 350,000           | 350,000           |
| Fines & Forfeitures   |                   |                   |                   |                   |
| Fees Charges and Commissions  |                   |                   |                   |                   |
| Use of Money and Property   | 644               | 750               | 3,000             | 3,500             |
| Miscellaneous Revenues  |                   |                   |                   |                   |
| In Kind Revenues  | -                 | -                 | -                 | -                 |
| TOTAL REVENUES  | <u>378,511</u>    | <u>350,750</u>    | <u>353,000</u>    | <u>353,500</u>    |
| <b><u>EXPENDITURES</u></b>  |                   |                   |                   |                   |
| Housing Assistance Payments   |                   |                   |                   |                   |
| General Government  |                   |                   |                   |                   |
| Public Safety   |                   |                   |                   |                   |
| Public Works  | 153,705           | 350,750           | 281,500           | 281,500           |
| Health & Welfare  |                   |                   |                   |                   |
| Culture & Recreation  |                   |                   |                   |                   |
| Economic Development  |                   |                   |                   |                   |
| Other Expenditures  |                   |                   |                   |                   |
| In Kind   |                   |                   |                   |                   |
| Capital Outlay  |                   |                   | 205,000           | 300,000           |
| Debt Service  |                   |                   |                   |                   |
| Principal   |                   |                   |                   |                   |
| Interest  | -                 | -                 | -                 | -                 |
| TOTAL EXPENDITURES  | <u>153,705</u>    | <u>350,750</u>    | <u>486,500</u>    | <u>581,500</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>224,806</u>    | <u>-</u>          | <u>(133,500)</u>  | <u>(228,000)</u>  |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                   |                   |                   |                   |
| Operating Transfers In  |                   |                   |                   |                   |
| Loan Proceeds   |                   |                   |                   |                   |
| Proceeds from Sale of Assets  |                   |                   |                   |                   |
| Operating Transfers Out   | -                 | -                 | -                 | -                 |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>224,806</u>    | <u>-</u>          | <u>(133,500)</u>  | <u>(228,000)</u>  |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>612,589</u>    | <u>255,339</u>    | <u>837,395</u>    | <u>703,895</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 837,395</u> | <u>\$ 255,339</u> | <u>\$ 703,895</u> | <u>\$ 475,895</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2018 Budget Summary

|   | 2016 Actual         | 2017 Original       | 2017 Revised        | 2018 Budget         |
|---|---------------------|---------------------|---------------------|---------------------|
| <b><u>REVENUES</u></b>  |                     |                     |                     |                     |
| Taxes & Franchises  | \$ 2,774,647        | \$ 2,600,000        | \$ 2,600,000        | \$ 2,850,000        |
| Licenses & Permits  |                     |                     |                     |                     |
| Intergovernmental Revenues  |                     |                     |                     |                     |
| Fines & Forfeitures   |                     |                     |                     |                     |
| Fees Charges and Commissions  | 515                 | 565                 | 625                 | 625                 |
| Use of Money and Property   | 2,483               | 2,500               | 15,000              | 15,000              |
| Miscellaneous Revenues  |                     |                     |                     |                     |
| In Kind Revenues  | -                   | -                   | -                   | -                   |
| TOTAL REVENUES  | <u>2,777,645</u>    | <u>2,603,065</u>    | <u>2,615,625</u>    | <u>2,865,625</u>    |
| <b><u>EXPENDITURES</u></b>  |                     |                     |                     |                     |
| Housing Assistance Payments   |                     |                     |                     |                     |
| General Government  | 1,231,870           | 1,265,683           | 1,437,999           | 1,376,126           |
| Public Safety   | 324,061             | 289,900             | 324,200             | 324,200             |
| Public Works  | 13,419              | 9,000               | 20,000              | 10,000              |
| Health & Welfare  | 335,377             | 338,454             | 315,456             | 302,131             |
| Culture & Recreation  | 288,565             | 233,954             | 218,590             | 220,481             |
| Economic Development  | 44,436              | 55,118              | 57,147              | 60,159              |
| Other Expenditures  |                     |                     |                     |                     |
| In Kind   |                     |                     |                     |                     |
| Capital Outlay  | 96,181              | 30,000              | 35,000              | 30,000              |
| Debt Service  |                     |                     |                     |                     |
| Principal   |                     |                     |                     |                     |
| Interest  | -                   | -                   | -                   | -                   |
| TOTAL EXPENDITURES  | <u>2,333,909</u>    | <u>2,222,109</u>    | <u>2,408,392</u>    | <u>2,323,097</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>443,736</u>      | <u>380,956</u>      | <u>207,233</u>      | <u>542,528</u>      |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                     |                     |                     |                     |
| Operating Transfers In  |                     |                     |                     |                     |
| Loan Proceeds   |                     |                     |                     |                     |
| Proceeds from Sale of Assets  |                     |                     | 12,900              |                     |
| Operating Transfers Out   | -                   | -                   | -                   | -                   |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>            | <u>-</u>            | <u>12,900</u>       | <u>-</u>            |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>443,736</u>      | <u>380,956</u>      | <u>220,133</u>      | <u>542,528</u>      |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>2,310,094</u>    | <u>2,698,851</u>    | <u>2,753,830</u>    | <u>2,973,963</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 2,753,830</u> | <u>\$ 3,079,807</u> | <u>\$ 2,973,963</u> | <u>\$ 3,516,491</u> |

**Iberville Parish Council**  
**Plaquemine, LA**  
**Vehicle and Equipment Replacement - 128**  
**2018 Budget Summary**

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|--------------------|
| <b><u>REVENUES</u></b>  |                    |                      |                     |                    |
| Taxes & Franchises  | \$ 550,000         | \$ 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  | <u>550,000</u>     | <u>350,000</u>       | <u>350,000</u>      | <u>350,000</u>     |
| <b><u>EXPENDITURES</u></b>  |                    |                      |                     |                    |
| Housing Assistance Payments   |                    |                      |                     |                    |
| General Government  |                    |                      |                     |                    |
| Public Safety   |                    |                      |                     |                    |
| Public Works  |                    |                      |                     |                    |
| Health & Welfare  |                    |                      |                     |                    |
| Culture & Recreation  |                    |                      |                     |                    |
| Economic Development  |                    |                      |                     |                    |
| Other Expenditures  |                    |                      |                     |                    |
| In Kind   |                    |                      |                     |                    |
| Capital Outlay  | 1,157,904          | 350,000              | 350,000             | 350,000            |
| Debt Service  |                    |                      |                     |                    |
| Principal   |                    |                      |                     |                    |
| Interest  | -                  | -                    | -                   | -                  |
| TOTAL EXPENDITURES  | <u>1,157,904</u>   | <u>350,000</u>       | <u>350,000</u>      | <u>350,000</u>     |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(607,904)</u>   | <u>-</u>             | <u>-</u>            | <u>-</u>           |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                    |                      |                     |                    |
| Operating Transfers In  |                    |                      |                     |                    |
| Loan Proceeds   |                    |                      |                     |                    |
| Proceeds from Sale of Assets  |                    |                      |                     |                    |
| Operating Transfers Out   | -                  | -                    | -                   | -                  |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>           | <u>-</u>             | <u>-</u>            | <u>-</u>           |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(607,904)</u>   | <u>-</u>             | <u>-</u>            | <u>-</u>           |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>635,875</u>     | <u>635,875</u>       | <u>27,971</u>       | <u>27,971</u>      |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 27,971</u>   | <u>\$ 635,875</u>    | <u>\$ 27,971</u>    | <u>\$ 27,971</u>   |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Sales Tax Road - 129**  
 2018 Budget Summary

|   | 2016 Actual         | 2017 Original       | 2017 Revised        | 2018 Budget         |
|---|---------------------|---------------------|---------------------|---------------------|
| <b><u>REVENUES</u></b>  |                     |                     |                     |                     |
| Taxes & Franchises  | \$ 4,391,717        | \$ 3,900,000        | \$ 3,900,000        | \$ 4,350,000        |
| Licenses & Permits  |                     |                     |                     |                     |
| Intergovernmental Revenues  | 1,485               |                     |                     |                     |
| Fines & Forfeitures   |                     |                     |                     |                     |
| Fees Charges and Commissions  | 408                 | 225                 | 225                 | 225                 |
| Use of Money and Property   | 8,684               | 5,000               | 5,000               | 5,000               |
| Miscellaneous Revenues  | 273,897             | 325,000             | 225,000             | 225,000             |
| In Kind Revenues  | -                   | -                   | -                   | -                   |
| TOTAL REVENUES  | <u>4,676,191</u>    | <u>4,230,225</u>    | <u>4,130,225</u>    | <u>4,580,225</u>    |
| <b><u>EXPENDITURES</u></b>  |                     |                     |                     |                     |
| Housing Assistance Payments   |                     |                     |                     |                     |
| General Government  |                     |                     |                     |                     |
| Public Safety   |                     |                     |                     |                     |
| Public Works  | 2,424,375           | 2,297,637           | 2,317,095           | 2,176,195           |
| Health & Welfare  |                     |                     |                     |                     |
| Culture & Recreation  |                     |                     |                     |                     |
| Economic Development  |                     |                     |                     |                     |
| Other Expenditures  |                     |                     |                     |                     |
| In Kind   |                     |                     |                     |                     |
| Capital Outlay  | 1,172,329           | 1,750,000           | 2,850,000           | 1,250,000           |
| Debt Service  |                     |                     |                     |                     |
| Principal   |                     |                     |                     |                     |
| Interest  | -                   | -                   | -                   | -                   |
| TOTAL EXPENDITURES  | <u>3,596,704</u>    | <u>4,047,637</u>    | <u>5,167,095</u>    | <u>3,426,195</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>1,079,487</u>    | <u>182,588</u>      | <u>(1,036,870)</u>  | <u>1,154,030</u>    |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                     |                     |                     |                     |
| Operating Transfers In  |                     |                     |                     |                     |
| Loan Proceeds   |                     |                     |                     |                     |
| Proceeds from Sale of Assets  |                     |                     | 59,200              | 59,200              |
| Operating Transfers Out   | -                   | -                   | -                   | -                   |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>            | <u>-</u>            | <u>59,200</u>       | <u>59,200</u>       |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>1,079,487</u>    | <u>182,588</u>      | <u>(977,670)</u>    | <u>1,213,230</u>    |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>5,510,783</u>    | <u>5,548,701</u>    | <u>6,590,270</u>    | <u>5,612,600</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 6,590,270</u> | <u>\$ 5,731,289</u> | <u>\$ 5,612,600</u> | <u>\$ 6,825,830</u> |

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Solid Waste - 130**  
**2018 Budget Summary**

|   | 2016 Actual         | 2017 Original       | 2017 Revised        | 2018 Budget         |
|---|---------------------|---------------------|---------------------|---------------------|
| <b><u>REVENUES</u></b>  |                     |                     |                     |                     |
| Taxes & Franchises  | \$ 4,857,448        | \$ 3,750,000        | \$ 4,700,000        | \$ 4,700,000        |
| Licenses & Permits  |                     |                     |                     |                     |
| Intergovernmental Revenues  |                     |                     |                     |                     |
| Fines & Forfeitures   |                     |                     |                     |                     |
| Fees Charges and Commissions  |                     |                     |                     |                     |
| Use of Money and Property   | 6,867               | 4,500               | 42,000              | 45,000              |
| Miscellaneous Revenues  | 4,911               | 4,000               | 4,000               | 4,000               |
| In Kind Revenues  | -                   | -                   | -                   | -                   |
| TOTAL REVENUES  | <u>4,869,226</u>    | <u>3,758,500</u>    | <u>4,746,000</u>    | <u>4,749,000</u>    |
| <b><u>EXPENDITURES</u></b>  |                     |                     |                     |                     |
| Housing Assistance Payments   |                     |                     |                     |                     |
| General Government  |                     |                     |                     |                     |
| Public Safety   |                     |                     |                     |                     |
| Public Works  | 3,255,550           | 3,230,459           | 3,288,600           | 3,291,483           |
| Health & Welfare  |                     |                     |                     |                     |
| Culture & Recreation  |                     |                     |                     |                     |
| Economic Development  |                     |                     |                     |                     |
| Other Expenditures  |                     |                     |                     |                     |
| In Kind   |                     |                     |                     |                     |
| Capital Outlay  |                     | 250,000             | 250,000             | 75,000              |
| Debt Service  |                     |                     |                     |                     |
| Principal   |                     |                     |                     |                     |
| Interest  | -                   | -                   | -                   | -                   |
| TOTAL EXPENDITURES  | <u>3,255,550</u>    | <u>3,480,459</u>    | <u>3,538,600</u>    | <u>3,366,483</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>1,613,676</u>    | <u>278,041</u>      | <u>1,207,400</u>    | <u>1,382,517</u>    |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                     |                     |                     |                     |
| Operating Transfers In  |                     |                     |                     |                     |
| Loan Proceeds   |                     |                     |                     |                     |
| Proceeds from Sale of Assets  |                     |                     |                     |                     |
| Operating Transfers Out   | -                   | -                   | -                   | -                   |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>            |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>1,613,676</u>    | <u>278,041</u>      | <u>1,207,400</u>    | <u>1,382,517</u>    |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>4,131,776</u>    | <u>4,862,968</u>    | <u>5,745,452</u>    | <u>6,952,852</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 5,745,452</u> | <u>\$ 5,141,009</u> | <u>\$ 6,952,852</u> | <u>\$ 8,335,369</u> |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parishwide Water Operation SRF - 138**  
 2018 Budget Summary

|   | 2016 Actual         | 2017 Original       | 2017 Revised        | 2018 Budget         |
|---|---------------------|---------------------|---------------------|---------------------|
| <b><u>REVENUES</u></b>  |                     |                     |                     |                     |
| Taxes & Franchises  | \$ 1,000,000        | \$ 500,000          | \$ -                | \$ -                |
| Licenses & Permits  |                     |                     |                     |                     |
| Intergovernmental Revenues  |                     |                     |                     |                     |
| Fines & Forfeitures   |                     |                     |                     |                     |
| Fees Charges and Commissions  |                     |                     |                     |                     |
| Use of Money and Property   | 14                  |                     |                     |                     |
| Miscellaneous Revenues  |                     |                     |                     |                     |
| In Kind Revenues  | -                   | -                   | -                   | -                   |
| TOTAL REVENUES  | <u>1,000,014</u>    | <u>500,000</u>      | <u>-</u>            | <u>-</u>            |
| <b><u>EXPENDITURES</u></b>  |                     |                     |                     |                     |
| Housing Assistance Payments   |                     |                     |                     |                     |
| General Government  |                     |                     |                     |                     |
| Public Safety   |                     |                     |                     |                     |
| Public Works  |                     |                     |                     |                     |
| Health & Welfare  |                     |                     |                     |                     |
| Culture & Recreation  |                     |                     |                     |                     |
| Economic Development  |                     |                     |                     |                     |
| Other Expenditures  |                     |                     |                     |                     |
| In Kind   |                     |                     |                     |                     |
| Capital Outlay  |                     |                     |                     |                     |
| Debt Service  |                     |                     |                     |                     |
| Principal   |                     |                     |                     |                     |
| Interest  | -                   | -                   | -                   | -                   |
| TOTAL EXPENDITURES  | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>            |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>1,000,014</u>    | <u>500,000</u>      | <u>-</u>            | <u>-</u>            |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                     |                     |                     |                     |
| Operating Transfers In  |                     |                     |                     |                     |
| Loan Proceeds   |                     |                     |                     |                     |
| Proceeds from Sale of Assets  |                     |                     |                     |                     |
| Operating Transfers Out   | -                   | -                   | -                   | -                   |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>            |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>1,000,014</u>    | <u>500,000</u>      | <u>-</u>            | <u>-</u>            |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>1,717,614</u>    | <u>2,717,614</u>    | <u>2,717,628</u>    | <u>2,717,628</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 2,717,628</u> | <u>\$ 3,217,614</u> | <u>\$ 2,717,628</u> | <u>\$ 2,717,628</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Fire District #2 (Bayou Blue) - 140**  
 2018 Budget Summary

|   | 2016 Actual       | 2017 Original     | 2017 Revised      | 2018 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| <u>REVENUES</u>   |                   |                   |                   |                   |
| Taxes & Franchises  | \$ 290,158        | \$ 264,950        | \$ 288,990        | \$ 295,000        |
| Licenses & Permits  |                   |                   |                   |                   |
| Intergovernmental Revenues  | 5,415             | 5,750             | 5,735             | 5,735             |
| Fines & Forfeitures   |                   |                   |                   |                   |
| Fees Charges and Commissions  |                   |                   |                   |                   |
| Use of Money and Property   | 819               | 750               | 2,500             | 3,000             |
| Miscellaneous Revenues  |                   |                   |                   |                   |
| In Kind Revenues  | -                 | -                 | -                 | -                 |
| TOTAL REVENUES  | <u>296,392</u>    | <u>271,450</u>    | <u>297,225</u>    | <u>303,735</u>    |
| <u>EXPENDITURES</u>   |                   |                   |                   |                   |
| Housing Assistance Payments   |                   |                   |                   |                   |
| General Government  |                   |                   |                   |                   |
| Public Safety   | 88,796            | 139,960           | 139,960           | 147,281           |
| Public Works  |                   |                   |                   |                   |
| Health & Welfare  |                   |                   |                   |                   |
| Culture & Recreation  |                   |                   |                   |                   |
| Economic Development  |                   |                   |                   |                   |
| Other Expenditures  |                   |                   |                   |                   |
| In Kind   |                   |                   |                   |                   |
| Capital Outlay  | 1,530             | 44,000            |                   | 46,200            |
| Debt Service  |                   |                   |                   |                   |
| Principal   | 38,316            | 41,390            | 61,529            |                   |
| Interest  | 4,110             | 1,036             | 2,000             | -                 |
| TOTAL EXPENDITURES  | <u>132,752</u>    | <u>226,386</u>    | <u>203,489</u>    | <u>193,481</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>163,640</u>    | <u>45,064</u>     | <u>93,736</u>     | <u>110,254</u>    |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                   |                   |                   |                   |
| Operating Transfers In  |                   |                   |                   |                   |
| Loan Proceeds   |                   |                   |                   |                   |
| Proceeds from Sale of Assets  |                   |                   |                   |                   |
| Operating Transfers Out   | -                 | -                 | -                 | -                 |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>163,640</u>    | <u>45,064</u>     | <u>93,736</u>     | <u>110,254</u>    |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>597,003</u>    | <u>634,150</u>    | <u>760,643</u>    | <u>854,379</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 760,643</u> | <u>\$ 679,214</u> | <u>\$ 854,379</u> | <u>\$ 964,633</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Iberville Medical Complex CDBG - 142**  
 2018 Budget Summary

|   | 2016 Actual         | 2017 Original     | 2017 Revised        | 2018 Budget         |
|---|---------------------|-------------------|---------------------|---------------------|
| <b>REVENUES</b>   |                     |                   |                     |                     |
| Taxes & Franchises  | \$ -                | \$ -              | \$ -                | \$ -                |
| Licenses & Permits  |                     |                   |                     |                     |
| Intergovernmental Revenues  | 1,569,446           | 1,200,000         | 1,569,446           | 1,569,446           |
| Fines & Forfeitures   |                     |                   |                     |                     |
| Fees Charges and Commissions  |                     |                   |                     |                     |
| Use of Money and Property   |                     |                   | 6,900               | 7,500               |
| Miscellaneous Revenues  |                     |                   |                     |                     |
| In Kind Revenues  | -                   | -                 | -                   | -                   |
| TOTAL REVENUES  | <u>1,569,446</u>    | <u>1,200,000</u>  | <u>1,576,346</u>    | <u>1,576,946</u>    |
| <b>EXPENDITURES</b>   |                     |                   |                     |                     |
| Housing Assistance Payments   |                     |                   |                     |                     |
| General Government  |                     |                   |                     |                     |
| Public Safety   |                     |                   |                     |                     |
| Public Works  |                     |                   |                     |                     |
| Health & Welfare  | 404,653             | 999,198           | 1,012,822           | 595,789             |
| Culture & Recreation  |                     |                   |                     |                     |
| Economic Development  |                     |                   |                     |                     |
| Other Expenditures  |                     |                   |                     |                     |
| In Kind   |                     |                   |                     |                     |
| Capital Outlay  | 63,550              |                   |                     |                     |
| Debt Service  |                     |                   |                     |                     |
| Principal   | 254,599             | 265,000           | 265,000             | 265,000             |
| Interest  | -                   | -                 | -                   | -                   |
| TOTAL EXPENDITURES  | <u>722,802</u>      | <u>1,264,198</u>  | <u>1,277,822</u>    | <u>860,789</u>      |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>846,644</u>      | <u>(64,198)</u>   | <u>298,524</u>      | <u>716,157</u>      |
| <b>OTHER FINANCING SOURCES (USES)</b>                                   |                     |                   |                     |                     |
| Operating Transfers In  |                     |                   |                     |                     |
| Loan Proceeds   |                     |                   |                     |                     |
| Proceeds from Sale of Assets  |                     |                   |                     |                     |
| Operating Transfers Out   | -                   | -                 | -                   | -                   |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>            | <u>-</u>          | <u>-</u>            | <u>-</u>            |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>846,644</u>      | <u>(64,198)</u>   | <u>298,524</u>      | <u>716,157</u>      |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>501,236</u>      | <u>442,822</u>    | <u>1,347,880</u>    | <u>1,646,404</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 1,347,880</u> | <u>\$ 378,624</u> | <u>\$ 1,646,404</u> | <u>\$ 2,362,561</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Community Services Block Grant (CSBG) - 146**  
 2018 Budget Summary

|   | 2016 Actual     | 2017 Original   | 2017 Revised    | 2018 Budget     |
|---|-----------------|-----------------|-----------------|-----------------|
| <b><u>REVENUES</u></b>  |                 |                 |                 |                 |
| Taxes & Franchises  | \$ -            | \$ -            | \$ -            | \$ -            |
| Licenses & Permits  |                 |                 |                 |                 |
| Intergovernmental Revenues  | 100,692         | 85,500          | 85,084          | 103,000         |
| Fines & Forfeitures   |                 |                 |                 |                 |
| Fees Charges and Commissions  |                 |                 |                 |                 |
| Use of Money and Property   |                 |                 |                 |                 |
| Miscellaneous Revenues  | 124             |                 |                 |                 |
| In Kind Revenues  | -               | -               | -               | -               |
| TOTAL REVENUES  | <u>100,816</u>  | <u>85,500</u>   | <u>85,084</u>   | <u>103,000</u>  |
| <b><u>EXPENDITURES</u></b>  |                 |                 |                 |                 |
| Housing Assistance Payments   |                 |                 |                 |                 |
| General Government  |                 |                 |                 |                 |
| Public Safety   |                 |                 |                 |                 |
| Public Works  |                 |                 |                 |                 |
| Health & Welfare  | 100,816         | 85,500          | 85,084          | 103,000         |
| Culture & Recreation  |                 |                 |                 |                 |
| Economic Development  |                 |                 |                 |                 |
| Other Expenditures  |                 |                 |                 |                 |
| In Kind   |                 |                 |                 |                 |
| Capital Outlay  |                 |                 |                 |                 |
| Debt Service  |                 |                 |                 |                 |
| Principal   |                 |                 |                 |                 |
| Interest  | -               | -               | -               | -               |
| TOTAL EXPENDITURES  | <u>100,816</u>  | <u>85,500</u>   | <u>85,084</u>   | <u>103,000</u>  |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>-</u>        | <u>-</u>        | <u>-</u>        | <u>-</u>        |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                 |                 |                 |                 |
| Operating Transfers In  |                 |                 |                 |                 |
| Loan Proceeds   |                 |                 |                 |                 |
| Proceeds from Sale of Assets  |                 |                 |                 |                 |
| Operating Transfers Out   | -               | -               | -               | -               |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>        | <u>-</u>        | <u>-</u>        | <u>-</u>        |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>-</u>        | <u>-</u>        | <u>-</u>        | <u>-</u>        |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>4,801</u>    | <u>4,801</u>    | <u>4,801</u>    | <u>4,801</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 4,801</u> | <u>\$ 4,801</u> | <u>\$ 4,801</u> | <u>\$ 4,801</u> |

**Iberville Parish Council**

Plaquemine, Louisiana

**LIHEAP - 148**

2018 Budget Summary

|   | 2016 Actual | 2017 Original | 2017 Revised | 2018 Budget |
|---|-------------|---------------|--------------|-------------|
| <u>REVENUES</u>   |             |               |              |             |
| Taxes & Franchises  | \$ -        | \$ -          | \$ -         | \$ -        |
| Licenses & Permits  |             |               |              |             |
| Intergovernmental Revenues  |             |               |              |             |
| Fines & Forfeitures   |             |               |              |             |
| Fees Charges and Commissions  |             |               |              |             |
| Use of Money and Property   |             |               |              |             |
| Miscellaneous Revenues  |             |               |              |             |
| In Kind Revenues  | -           | -             | -            | -           |
| TOTAL REVENUES  | -           | -             | -            | -           |
| <u>EXPENDITURES</u>   |             |               |              |             |
| Housing Assistance Payments   |             |               |              |             |
| General Government  |             |               |              |             |
| Public Safety   |             |               |              |             |
| Public Works  |             |               |              |             |
| Health & Welfare  |             |               |              |             |
| Culture & Recreation  |             |               |              |             |
| Economic Development  |             |               |              |             |
| Other Expenditures  |             |               |              |             |
| In Kind   |             |               |              |             |
| Capital Outlay  |             |               |              |             |
| Debt Service  |             |               |              |             |
| Principal   |             |               |              |             |
| Interest  | -           | -             | -            | -           |
| TOTAL EXPENDITURES  | -           | -             | -            | -           |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | -           | -             | -            | -           |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |             |               |              |             |
| Operating Transfers In  |             |               |              |             |
| Loan Proceeds   |             |               |              |             |
| Proceeds from Sale of Assets  |             |               |              |             |
| Operating Transfers Out   | (3,110)     | -             | -            | -           |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | (3,110)     | -             | -            | -           |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | (3,110)     | -             | -            | -           |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | 3,110       | 3,110         | -            | -           |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | \$ -        | \$ 3,110      | \$ -         | \$ -        |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Emergency 911 - 150**  
 2018 Budget Summary

|   | 2016 Actual       | 2017 Original     | 2017 Revised      | 2018 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| <u>REVENUES</u>   |                   |                   |                   |                   |
| Taxes & Franchises  | \$ 500,000        | \$ 300,000        | \$ 300,000        | \$ 300,000        |
| Licenses & Permits  |                   |                   |                   |                   |
| Intergovernmental Revenues  | 63,427            |                   | 55,000            |                   |
| Fines & Forfeitures   |                   |                   |                   |                   |
| Fees Charges and Commissions  | 365,242           | 315,000           | 315,000           | 376,000           |
| Use of Money and Property   |                   |                   |                   |                   |
| Miscellaneous Revenues  | 173,575           | 15,000            | 15,000            | 15,000            |
| In Kind Revenues  | -                 | -                 | -                 | -                 |
| TOTAL REVENUES  | <u>1,102,244</u>  | <u>630,000</u>    | <u>685,000</u>    | <u>691,000</u>    |
| <u>EXPENDITURES</u>   |                   |                   |                   |                   |
| Housing Assistance Payments   |                   |                   |                   |                   |
| General Government  |                   |                   |                   |                   |
| Public Safety   | 535,804           | 632,335           | 666,702           | 610,221           |
| Public Works  |                   |                   |                   |                   |
| Health & Welfare  |                   |                   |                   |                   |
| Culture & Recreation  |                   |                   |                   |                   |
| Economic Development  |                   |                   |                   |                   |
| Other Expenditures  |                   |                   |                   |                   |
| In Kind   |                   |                   |                   |                   |
| Capital Outlay  | 1,082,580         | 50,000            | 55,000            | 80,000            |
| Debt Service  |                   |                   |                   |                   |
| Principal   |                   |                   |                   |                   |
| Interest  | -                 | -                 | -                 | -                 |
| TOTAL EXPENDITURES  | <u>1,618,384</u>  | <u>682,335</u>    | <u>721,702</u>    | <u>690,221</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(516,140)</u>  | <u>(52,335)</u>   | <u>(36,702)</u>   | <u>779</u>        |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                   |                   |                   |                   |
| Operating Transfers In  |                   |                   |                   |                   |
| Loan Proceeds   |                   |                   |                   |                   |
| Proceeds from Sale of Assets  |                   |                   |                   |                   |
| Operating Transfers Out   | -                 | -                 | -                 | -                 |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(516,140)</u>  | <u>(52,335)</u>   | <u>(36,702)</u>   | <u>779</u>        |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>1,060,894</u>  | <u>319,648</u>    | <u>544,754</u>    | <u>508,052</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 544,754</u> | <u>\$ 267,313</u> | <u>\$ 508,052</u> | <u>\$ 508,831</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**FEMA Utility Assistance - 151**  
 2018 Budget Summary

|   | 2016 Actual    | 2017 Original | 2017 Revised  | 2018 Budget   |
|---|----------------|---------------|---------------|---------------|
| <b><u>REVENUES</u></b>  |                |               |               |               |
| Taxes & Franchises  | \$ -           | \$ -          | \$ -          | \$ -          |
| Licenses & Permits  |                |               |               |               |
| Intergovernmental Revenues  |                | 10,000        | 10,000        | 10,000        |
| Fines & Forfeitures   |                |               |               |               |
| Fees Charges and Commissions  |                |               |               |               |
| Use of Money and Property   |                |               |               |               |
| Miscellaneous Revenues  |                |               |               |               |
| In Kind Revenues  | -              | -             | -             | -             |
| TOTAL REVENUES  | <u>-</u>       | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| <b><u>EXPENDITURES</u></b>  |                |               |               |               |
| Housing Assistance Payments   |                |               |               |               |
| General Government  |                |               |               |               |
| Public Safety   |                |               |               |               |
| Public Works  |                |               |               |               |
| Health & Welfare  | 1,486          | 10,000        | 10,000        | 10,000        |
| Culture & Recreation  |                |               |               |               |
| Economic Development  |                |               |               |               |
| Other Expenditures  |                |               |               |               |
| In Kind   |                |               |               |               |
| Capital Outlay  |                |               |               |               |
| Debt Service  |                |               |               |               |
| Principal   |                |               |               |               |
| Interest  | -              | -             | -             | -             |
| TOTAL EXPENDITURES  | <u>1,486</u>   | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(1,486)</u> | <u>-</u>      | <u>-</u>      | <u>-</u>      |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                |               |               |               |
| Operating Transfers In  |                |               |               |               |
| Loan Proceeds   |                |               |               |               |
| Proceeds from Sale of Assets  |                |               |               |               |
| Operating Transfers Out   | -              | -             | -             | -             |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>       | <u>-</u>      | <u>-</u>      | <u>-</u>      |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(1,486)</u> | <u>-</u>      | <u>-</u>      | <u>-</u>      |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>1,486</u>   | <u>-</u>      | <u>-</u>      | <u>-</u>      |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ -</u>    | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   |

**Iberville Parish Council**

Plaquemine, Louisiana

**Section 8 - 152**

2018 Budget Summary

|   | 2016 Actual      | 2017 Original    | 2017 Revised     | 2018 Budget      |
|---|------------------|------------------|------------------|------------------|
| <u>REVENUES</u>   |                  |                  |                  |                  |
| Taxes & Franchises  | \$ -             | \$ -             | \$ -             | \$ -             |
| Licenses & Permits  |                  |                  |                  |                  |
| Intergovernmental Revenues  | 157,026          | 135,450          | 130,750          | 130,750          |
| Fines & Forfeitures   |                  |                  |                  |                  |
| Fees Charges and Commissions  |                  |                  |                  |                  |
| Use of Money and Property   |                  |                  |                  |                  |
| Miscellaneous Revenues  | 27,120           | 19,000           | 23,500           | 23,500           |
| In Kind Revenues  | -                | -                | -                | -                |
| TOTAL REVENUES  | <u>184,146</u>   | <u>154,450</u>   | <u>154,250</u>   | <u>154,250</u>   |
| <u>EXPENDITURES</u>   |                  |                  |                  |                  |
| Housing Assistance Payments   |                  |                  |                  |                  |
| General Government  |                  |                  |                  |                  |
| Public Safety   |                  |                  |                  |                  |
| Public Works  |                  |                  |                  |                  |
| Health & Welfare  | 191,953          | 154,450          | 154,250          | 154,250          |
| Culture & Recreation  |                  |                  |                  |                  |
| Economic Development  |                  |                  |                  |                  |
| Other Expenditures  |                  |                  |                  |                  |
| In Kind   |                  |                  |                  |                  |
| Capital Outlay  |                  |                  |                  |                  |
| Debt Service  |                  |                  |                  |                  |
| Principal   |                  |                  |                  |                  |
| Interest  | -                | -                | -                | -                |
| TOTAL EXPENDITURES  | <u>191,953</u>   | <u>154,450</u>   | <u>154,250</u>   | <u>154,250</u>   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(7,807)</u>   | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                  |                  |                  |                  |
| Operating Transfers In  |                  |                  |                  |                  |
| Loan Proceeds   |                  |                  |                  |                  |
| Proceeds from Sale of Assets  |                  |                  |                  |                  |
| Operating Transfers Out   | -                | -                | -                | -                |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>         | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(7,807)</u>   | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>20,438</u>    | <u>15,198</u>    | <u>12,631</u>    | <u>12,631</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 12,631</u> | <u>\$ 15,198</u> | <u>\$ 12,631</u> | <u>\$ 12,631</u> |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Disaster Relief Fund - 153**  
 2018 Budget Summary

|   | 2016 Actual      | 2017 Original   | 2017 Revised     | 2018 Budget     |
|---|------------------|-----------------|------------------|-----------------|
| <u>REVENUES</u>   |                  |                 |                  |                 |
| Taxes & Franchises  | \$ -             | \$ -            | \$ -             | \$ -            |
| Licenses & Permits  |                  |                 |                  |                 |
| Intergovernmental Revenues  |                  |                 |                  |                 |
| Fines & Forfeitures   |                  |                 |                  |                 |
| Fees Charges and Commissions  |                  |                 |                  |                 |
| Use of Money and Property   |                  |                 |                  |                 |
| Miscellaneous Revenues  | 21               |                 |                  |                 |
| In Kind Revenues  | -                | -               | -                | -               |
| TOTAL REVENUES  | <u>21</u>        | <u>-</u>        | <u>-</u>         | <u>-</u>        |
| <u>EXPENDITURES</u>   |                  |                 |                  |                 |
| Housing Assistance Payments   |                  |                 |                  |                 |
| General Government  |                  |                 |                  |                 |
| Public Safety   |                  |                 |                  |                 |
| Public Works  |                  |                 |                  |                 |
| Health & Welfare  |                  | 79,513          |                  | 79,534          |
| Culture & Recreation  |                  |                 |                  |                 |
| Economic Development  |                  |                 |                  |                 |
| Other Expenditures  |                  |                 |                  |                 |
| In Kind   |                  |                 |                  |                 |
| Capital Outlay  |                  |                 |                  |                 |
| Debt Service  |                  |                 |                  |                 |
| Principal   |                  |                 |                  |                 |
| Interest  | -                | -               | -                | -               |
| TOTAL EXPENDITURES  | <u>-</u>         | <u>79,513</u>   | <u>-</u>         | <u>79,534</u>   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>21</u>        | <u>(79,513)</u> | <u>-</u>         | <u>(79,534)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                  |                 |                  |                 |
| Operating Transfers In  |                  |                 |                  |                 |
| Loan Proceeds   |                  |                 |                  |                 |
| Proceeds from Sale of Assets  |                  |                 |                  |                 |
| Operating Transfers Out   | -                | -               | -                | -               |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>         | <u>-</u>        | <u>-</u>         | <u>-</u>        |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>21</u>        | <u>(79,513)</u> | <u>-</u>         | <u>(79,534)</u> |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>79,513</u>    | <u>79,513</u>   | <u>79,534</u>    | <u>79,534</u>   |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 79,534</u> | <u>\$ -</u>     | <u>\$ 79,534</u> | <u>\$ -</u>     |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**LA Recovery Authority CDBG - 351**  
 2018 Budget Summary

|   | 2016 Actual      | 2017 Original    | 2017 Revised     | 2018 Budget      |
|---|------------------|------------------|------------------|------------------|
| <u>REVENUES</u>   |                  |                  |                  |                  |
| Taxes & Franchises  | \$ -             | \$ -             | \$ -             | \$ -             |
| Licenses & Permits  |                  |                  |                  |                  |
| Intergovernmental Revenues  | 2,232,321        | 1,000,000        | 1,000,000        | 2,430,000        |
| Fines & Forfeitures   |                  |                  |                  |                  |
| Fees Charges and Commissions  |                  |                  |                  |                  |
| Use of Money and Property   |                  |                  |                  |                  |
| Miscellaneous Revenues  |                  |                  |                  |                  |
| In Kind Revenues  | -                | -                | -                | -                |
| TOTAL REVENUES  | <u>2,232,321</u> | <u>1,000,000</u> | <u>1,000,000</u> | <u>2,430,000</u> |
| <u>EXPENDITURES</u>   |                  |                  |                  |                  |
| Housing Assistance Payments   |                  |                  |                  |                  |
| General Government  | 1,115,341        |                  | 210,000          | 780,000          |
| Public Safety   |                  |                  |                  |                  |
| Public Works  |                  |                  |                  |                  |
| Health & Welfare  |                  |                  |                  |                  |
| Culture & Recreation  |                  |                  |                  |                  |
| Economic Development  |                  |                  |                  |                  |
| Other Expenditures  |                  |                  |                  |                  |
| In Kind   |                  |                  |                  |                  |
| Capital Outlay  | 1,116,980        | 1,000,000        | 790,000          | 1,650,000        |
| Debt Service  |                  |                  |                  |                  |
| Principal   |                  |                  |                  |                  |
| Interest  | -                | -                | -                | -                |
| TOTAL EXPENDITURES  | <u>2,232,321</u> | <u>1,000,000</u> | <u>1,000,000</u> | <u>2,430,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>-</u>         | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                  |                  |                  |                  |
| Operating Transfers In  |                  |                  |                  |                  |
| Loan Proceeds   |                  |                  |                  |                  |
| Proceeds from Sale of Assets  |                  |                  |                  |                  |
| Operating Transfers Out   | -                | -                | -                | -                |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>         | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>-</u>         | <u>-</u>         | <u>-</u>         | <u>-</u>         |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>98,854</u>    | <u>98,854</u>    | <u>98,854</u>    | <u>98,854</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 98,854</u> | <u>\$ 98,854</u> | <u>\$ 98,854</u> | <u>\$ 98,854</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Sales Tax Bond Debt Service - 232**  
 2018 Budget Summary

|   | 2016 Actual         | 2017 Original       | 2017 Revised        | 2018 Budget         |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>   |                     |                     |                     |                     |
| Taxes & Franchises  | \$ 1,693,509        | \$ 1,530,437        | \$ 1,530,437        | \$ 1,618,883        |
| Licenses & Permits  |                     |                     |                     |                     |
| Intergovernmental Revenues  |                     |                     |                     |                     |
| Fines & Forfeitures   |                     |                     |                     |                     |
| Fees Charges and Commissions  |                     |                     |                     |                     |
| Use of Money and Property   | 179                 |                     |                     |                     |
| Miscellaneous Revenues  |                     |                     |                     |                     |
| In Kind Revenues  | -                   | -                   | -                   | -                   |
| TOTAL REVENUES  | <u>1,693,688</u>    | <u>1,530,437</u>    | <u>1,530,437</u>    | <u>1,618,883</u>    |
| <b>EXPENDITURES</b>   |                     |                     |                     |                     |
| Housing Assistance Payments   |                     |                     |                     |                     |
| General Government  |                     |                     |                     |                     |
| Public Safety   |                     |                     |                     |                     |
| Public Works  | 127,259             | 286,637             |                     |                     |
| Health & Welfare  |                     |                     |                     |                     |
| Culture & Recreation  |                     |                     |                     |                     |
| Economic Development  |                     |                     |                     |                     |
| Other Expenditures  |                     |                     |                     |                     |
| In Kind   |                     |                     |                     |                     |
| Capital Outlay  |                     |                     |                     |                     |
| Debt Service  |                     |                     |                     |                     |
| Principal   | 1,120,000           | 1,170,000           | 1,170,000           | 1,245,000           |
| Interest  | 1,164,947           | 73,800              | 360,437             | 343,550             |
| TOTAL EXPENDITURES  | <u>2,412,206</u>    | <u>1,530,437</u>    | <u>1,530,437</u>    | <u>1,588,550</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(718,518)</u>    | <u>-</u>            | <u>-</u>            | <u>30,333</u>       |
| <b>OTHER FINANCING SOURCES (USES)</b>                                   |                     |                     |                     |                     |
| Operating Transfers In  | 858,323             |                     | 32,480              |                     |
| Loan Proceeds   | 10,410,000          |                     |                     |                     |
| Premium on defeased debt  | 881,625             |                     |                     |                     |
| Premium on refunding debt   | (11,355,000)        |                     |                     |                     |
| Cost of issuance  | (122,451)           |                     |                     |                     |
| Operating Transfers Out   | -                   | -                   | -                   | -                   |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>672,497</u>      | <u>-</u>            | <u>32,480</u>       | <u>-</u>            |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(46,021)</u>     | <u>-</u>            | <u>32,480</u>       | <u>30,333</u>       |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>1,538,215</u>    | <u>1,574,045</u>    | <u>1,492,194</u>    | <u>1,524,674</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 1,492,194</u> | <u>\$ 1,574,045</u> | <u>\$ 1,524,674</u> | <u>\$ 1,555,007</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Sales Tax Bond Reserve - 235**  
 2018 Budget Summary

|   | 2016 Actual      | 2017 Original | 2017 Revised    | 2018 Budget |
|---|------------------|---------------|-----------------|-------------|
| <b><u>REVENUES</u></b>  |                  |               |                 |             |
| Taxes & Franchises  | \$ -             | \$ -          | \$ -            | \$ -        |
| Licenses & Permits  |                  |               |                 |             |
| Intergovernmental Revenues  |                  |               |                 |             |
| Fines & Forfeitures   |                  |               |                 |             |
| Fees Charges and Commissions  |                  |               |                 |             |
| Use of Money and Property   | 484              |               |                 |             |
| Miscellaneous Revenues  |                  |               |                 |             |
| In Kind Revenues  | -                | -             | -               | -           |
| TOTAL REVENUES  | <u>484</u>       | <u>-</u>      | <u>-</u>        | <u>-</u>    |
| <b><u>EXPENDITURES</u></b>  |                  |               |                 |             |
| Housing Assistance Payments   |                  |               |                 |             |
| General Government  |                  |               |                 |             |
| Public Safety   |                  |               |                 |             |
| Public Works  |                  |               |                 |             |
| Health & Welfare  |                  |               |                 |             |
| Culture & Recreation  |                  |               |                 |             |
| Economic Development  |                  |               |                 |             |
| Other Expenditures  |                  |               |                 |             |
| In Kind   |                  |               |                 |             |
| Capital Outlay  |                  |               |                 |             |
| Debt Service  |                  |               |                 |             |
| Principal   |                  |               |                 |             |
| Interest  | -                | -             | -               | -           |
| TOTAL EXPENDITURES  | <u>-</u>         | <u>-</u>      | <u>-</u>        | <u>-</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>484</u>       | <u>-</u>      | <u>-</u>        | <u>-</u>    |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                  |               |                 |             |
| Operating Transfers In  |                  |               |                 |             |
| Loan Proceeds   |                  |               |                 |             |
| Proceeds from Sale of Assets  |                  |               |                 |             |
| Operating Transfers Out   | (858,323)        | -             | (32,480)        | -           |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>(858,323)</u> | <u>-</u>      | <u>(32,480)</u> | <u>-</u>    |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>(857,839)</u> | <u>-</u>      | <u>(32,480)</u> | <u>-</u>    |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>890,319</u>   | <u>-</u>      | <u>32,480</u>   | <u>-</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 32,480</u> | <u>\$ -</u>   | <u>\$ -</u>     | <u>\$ -</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**2015 DHH Loan Reserve - 237**  
 2018 Budget Summary

|   | 2016 Actual       | 2017 Original     | 2017 Revised      | 2018 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| <b><u>REVENUES</u></b>  |                   |                   |                   |                   |
| Taxes & Franchises  | \$ -              | \$ -              | \$ -              | \$ -              |
| Licenses & Permits  |                   |                   |                   |                   |
| Intergovernmental Revenues  |                   |                   |                   |                   |
| Fines & Forfeitures   |                   |                   |                   |                   |
| Fees Charges and Commissions  |                   |                   |                   |                   |
| Use of Money and Property   | 211               | 300               |                   |                   |
| Miscellaneous Revenues  |                   |                   |                   |                   |
| In Kind Revenues  | -                 | -                 | -                 | -                 |
| TOTAL REVENUES  | <u>211</u>        | <u>300</u>        | <u>-</u>          | <u>-</u>          |
| <b><u>EXPENDITURES</u></b>  |                   |                   |                   |                   |
| Housing Assistance Payments   |                   |                   |                   |                   |
| General Government  |                   |                   |                   |                   |
| Public Safety   |                   |                   |                   |                   |
| Public Works  |                   |                   |                   |                   |
| Health & Welfare  |                   |                   |                   |                   |
| Culture & Recreation  |                   |                   |                   |                   |
| Economic Development  |                   |                   |                   |                   |
| Other Expenditures  |                   |                   |                   |                   |
| In Kind   |                   |                   |                   |                   |
| Capital Outlay  |                   |                   |                   |                   |
| Debt Service  |                   |                   |                   |                   |
| Principal   |                   |                   |                   |                   |
| Interest  | -                 | -                 | -                 | -                 |
| TOTAL EXPENDITURES  | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>211</u>        | <u>300</u>        | <u>-</u>          | <u>-</u>          |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                   |                   |                   |                   |
| Operating Transfers In  |                   |                   |                   |                   |
| Loan Proceeds   |                   |                   |                   |                   |
| Proceeds from Sale of Assets  |                   |                   |                   |                   |
| Operating Transfers Out   | -                 | -                 | -                 | -                 |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>          |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>211</u>        | <u>300</u>        | <u>-</u>          | <u>-</u>          |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>235,978</u>    | <u>236,278</u>    | <u>236,189</u>    | <u>236,189</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 236,189</u> | <u>\$ 236,578</u> | <u>\$ 236,189</u> | <u>\$ 236,189</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**DHH Loan Debt Service Fund - 238**  
 2018 Budget Summary

|   | 2016 Actual       | 2017 Original     | 2017 Revised      | 2018 Budget         |
|---|-------------------|-------------------|-------------------|---------------------|
| <u>REVENUES</u>   |                   |                   |                   |                     |
| Taxes & Franchises  | \$ 481,187        | \$ 481,000        | \$ 482,000        | \$ 482,000          |
| Licenses & Permits  |                   |                   |                   |                     |
| Intergovernmental Revenues  |                   |                   |                   |                     |
| Fines & Forfeitures   |                   |                   |                   |                     |
| Fees Charges and Commissions  |                   |                   |                   |                     |
| Use of Money and Property   |                   |                   |                   |                     |
| Miscellaneous Revenues  |                   |                   |                   |                     |
| In Kind Revenues  | -                 | -                 | -                 | -                   |
| TOTAL REVENUES  | <u>481,187</u>    | <u>481,000</u>    | <u>482,000</u>    | <u>482,000</u>      |
| <u>EXPENDITURES</u>   |                   |                   |                   |                     |
| Housing Assistance Payments   |                   |                   |                   |                     |
| General Government  |                   |                   |                   |                     |
| Public Safety   |                   |                   |                   |                     |
| Public Works  |                   |                   |                   |                     |
| Health & Welfare  |                   |                   |                   |                     |
| Culture & Recreation  |                   |                   |                   |                     |
| Economic Development  |                   |                   |                   |                     |
| Other Expenditures  |                   |                   |                   |                     |
| In Kind   |                   |                   |                   |                     |
| Capital Outlay  |                   |                   |                   |                     |
| Debt Service  |                   |                   |                   |                     |
| Principal   | -                 | 110,000           | -                 | -                   |
| Interest  | 34,858            | 120,000           | 127,715           | 250,000             |
| TOTAL EXPENDITURES  | <u>34,858</u>     | <u>230,000</u>    | <u>127,715</u>    | <u>250,000</u>      |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>446,329</u>    | <u>251,000</u>    | <u>354,285</u>    | <u>232,000</u>      |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                   |                   |                   |                     |
| Operating Transfers In  |                   |                   |                   |                     |
| Loan Proceeds   |                   |                   |                   |                     |
| Proceeds from Sale of Assets  |                   |                   |                   |                     |
| Operating Transfers Out   | -                 | -                 | -                 | -                   |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>          | <u>-</u>          | <u>-</u>          | <u>-</u>            |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>446,329</u>    | <u>251,000</u>    | <u>354,285</u>    | <u>232,000</u>      |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>59,297</u>     | <u>504,627</u>    | <u>505,626</u>    | <u>859,911</u>      |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 505,626</u> | <u>\$ 755,627</u> | <u>\$ 859,911</u> | <u>\$ 1,091,911</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Capital Improvement Fund - 341**  
 2018 Budget Summary

|   | 2016 Actual         | 2017 Original       | 2017 Revised       | 2018 Budget       |
|---|---------------------|---------------------|--------------------|-------------------|
| <u>REVENUES</u>   |                     |                     |                    |                   |
| Taxes & Franchises  | \$ 2,727,811        | \$ 2,600,000        | \$ 2,700,000       | \$ 2,725,000      |
| Licenses & Permits  |                     |                     |                    |                   |
| Intergovernmental Revenues  |                     |                     |                    |                   |
| Fines & Forfeitures   |                     |                     |                    |                   |
| Fees Charges and Commissions  |                     |                     |                    |                   |
| Use of Money and Property   | 7,501               | 7,500               | 20,000             | 25,000            |
| Miscellaneous Revenues  | 12,178              |                     | 50,000             |                   |
| In Kind Revenues  | -                   | -                   | -                  | -                 |
| TOTAL REVENUES  | <u>2,747,490</u>    | <u>2,607,500</u>    | <u>2,770,000</u>   | <u>2,750,000</u>  |
| <u>EXPENDITURES</u>   |                     |                     |                    |                   |
| Housing Assistance Payments   |                     |                     |                    |                   |
| General Government  |                     |                     |                    |                   |
| Public Safety   |                     |                     |                    |                   |
| Public Works  |                     |                     |                    |                   |
| Health & Welfare  |                     |                     |                    |                   |
| Culture & Recreation  |                     |                     |                    |                   |
| Economic Development  |                     |                     |                    |                   |
| Other Expenditures  |                     |                     |                    |                   |
| In Kind   |                     |                     |                    |                   |
| Capital Outlay  | 2,539,650           | 3,850,000           | 6,425,000          | 2,750,000         |
| Debt Service  |                     |                     |                    |                   |
| Principal   |                     |                     |                    |                   |
| Interest  | -                   | -                   | -                  | -                 |
| TOTAL EXPENDITURES  | <u>2,539,650</u>    | <u>3,850,000</u>    | <u>6,425,000</u>   | <u>2,750,000</u>  |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>207,840</u>      | <u>(1,242,500)</u>  | <u>(3,655,000)</u> | <u>-</u>          |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                     |                     |                    |                   |
| Operating Transfers In  |                     |                     |                    |                   |
| Proceeds from General Long-Term Loans                                   |                     |                     |                    |                   |
| Operating Transfers Out   | (105,620)           | -                   | -                  | -                 |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>(105,620)</u>    | <u>-</u>            | <u>-</u>           | <u>-</u>          |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>102,220</u>      | <u>(1,242,500)</u>  | <u>(3,655,000)</u> | <u>-</u>          |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>3,822,996</u>    | <u>3,405,496</u>    | <u>3,925,216</u>   | <u>270,216</u>    |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 3,925,216</u> | <u>\$ 2,162,996</u> | <u>\$ 270,216</u>  | <u>\$ 270,216</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**WD3 Line Extension Project DHH - 364**  
 2018 Budget Summary

|   | 2016 Actual        | 2017 Original    | 2017 Revised       | 2018 Budget        |
|---|--------------------|------------------|--------------------|--------------------|
| <u>REVENUES</u>   |                    |                  |                    |                    |
| Taxes & Franchises  | \$ -               | \$ -             | \$ -               | \$ -               |
| Licenses & Permits  |                    |                  |                    |                    |
| Intergovernmental Revenues  |                    |                  |                    |                    |
| Fines & Forfeitures   |                    |                  |                    |                    |
| Fees Charges and Commissions  |                    |                  |                    |                    |
| Use of Money and Property   | 7                  |                  |                    |                    |
| Miscellaneous Revenues  |                    |                  |                    |                    |
| In Kind Revenues  | -                  | -                | -                  | -                  |
| TOTAL REVENUES  | <u>7</u>           | <u>-</u>         | <u>-</u>           | <u>-</u>           |
| <u>EXPENDITURES</u>   |                    |                  |                    |                    |
| Housing Assistance Payments   |                    |                  |                    |                    |
| General Government  |                    |                  |                    |                    |
| Public Safety   |                    |                  |                    |                    |
| Public Works  |                    |                  |                    |                    |
| Health & Welfare  |                    |                  |                    |                    |
| Culture & Recreation  |                    |                  |                    |                    |
| Economic Development  |                    |                  |                    |                    |
| Other Expenditures  | 13,703             |                  |                    |                    |
| In Kind   |                    |                  |                    |                    |
| Capital Outlay  | 3,112,364          | 875,000          | 1,000,000          | 1,600,000          |
| Debt Service  |                    |                  |                    |                    |
| Principal   |                    |                  |                    |                    |
| Interest  | -                  | -                | -                  | -                  |
| TOTAL EXPENDITURES  | <u>3,126,067</u>   | <u>875,000</u>   | <u>1,000,000</u>   | <u>1,600,000</u>   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>(3,126,060)</u> | <u>(875,000)</u> | <u>(1,000,000)</u> | <u>(1,600,000)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                    |                  |                    |                    |
| Operating Transfers In  | 115,628            |                  |                    |                    |
| Loan Proceeds   | 3,020,447          | 875,000          | 1,000,000          | 1,600,000          |
| Operating Transfers Out   | -                  | -                | -                  | -                  |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>3,136,075</u>   | <u>875,000</u>   | <u>1,000,000</u>   | <u>1,600,000</u>   |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>10,015</u>      | <u>-</u>         | <u>-</u>           | <u>-</u>           |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>-</u>           | <u>-</u>         | <u>10,015</u>      | <u>10,015</u>      |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 10,015</u>   | <u>\$ -</u>      | <u>\$ 10,015</u>   | <u>\$ 10,015</u>   |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Iberville Industrial Park - 366**  
 2018 Budget Summary

|   | 2016 Actual       | 2017 Original     | 2017 Revised      | 2018 Budget       |
|---|-------------------|-------------------|-------------------|-------------------|
| <u>REVENUES</u>   |                   |                   |                   |                   |
| Taxes & Franchises  | \$ -              | \$ -              | \$ -              | \$ -              |
| Licenses & Permits  |                   |                   |                   |                   |
| Intergovernmental Revenues  |                   |                   |                   |                   |
| Fines & Forfeitures   |                   |                   |                   |                   |
| Fees Charges and Commissions  |                   |                   |                   |                   |
| Use of Money and Property   |                   |                   |                   |                   |
| Miscellaneous Revenues  |                   |                   |                   |                   |
| In Kind Revenues  | -                 | -                 | -                 | -                 |
| TOTAL REVENUES  | -                 | -                 | -                 | -                 |
| <u>EXPENDITURES</u>   |                   |                   |                   |                   |
| Housing Assistance Payments   |                   |                   |                   |                   |
| General Government  |                   |                   |                   |                   |
| Public Safety   |                   |                   |                   |                   |
| Public Works  |                   |                   |                   |                   |
| Health & Welfare  |                   |                   |                   |                   |
| Culture & Recreation  |                   |                   |                   |                   |
| Economic Development  |                   |                   |                   |                   |
| Other Expenditures  |                   |                   |                   |                   |
| In Kind   |                   |                   |                   |                   |
| Capital Outlay  |                   |                   |                   |                   |
| Debt Service  |                   |                   |                   |                   |
| Principal   |                   |                   |                   |                   |
| Interest  | -                 | -                 | -                 | -                 |
| TOTAL EXPENDITURES  | -                 | -                 | -                 | -                 |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | -                 | -                 | -                 | -                 |
| <u>OTHER FINANCING SOURCES (USES)</u>                                   |                   |                   |                   |                   |
| Operating Transfers In  |                   |                   |                   |                   |
| Loan Proceeds   |                   |                   |                   |                   |
| Operating Transfers Out   | -                 | -                 | -                 | -                 |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | -                 | -                 | -                 | -                 |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | -                 | -                 | -                 | -                 |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | 110,000           | 110,000           | 110,000           | 110,000           |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ 110,000</u> | <u>\$ 110,000</u> | <u>\$ 110,000</u> | <u>\$ 110,000</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Sales Tax Department**  
 2018 Budget Summary


|   | 2016 Actual    | 2017 Original  | 2017 Revised   | 2018 Budget    |
|---|----------------|----------------|----------------|----------------|
| <b><u>REVENUES</u></b>  |                |                |                |                |
| Taxes & Franchises  | \$ 884,465     | \$ 869,500     | \$ 852,421     | \$ 839,560     |
| 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  | <u>884,465</u> | <u>871,500</u> | <u>854,421</u> | <u>841,560</u> |
| <b><u>EXPENDITURES</u></b>  |                |                |                |                |
| Housing Assistance Payments   |                |                |                |                |
| General Government  | 884,465        | 871,500        | 838,260        | 841,560        |
| Public Safety   |                |                |                |                |
| Public Works  |                |                |                |                |
| Health & Welfare  |                |                |                |                |
| Culture & Recreation  |                |                |                |                |
| Economic Development  |                |                |                |                |
| Other Expenditures  |                |                |                |                |
| In Kind   |                |                |                |                |
| Capital Outlay  |                |                | 16,161         |                |
| Debt Service  |                |                |                |                |
| Principal   |                |                |                |                |
| Interest  | -              | -              | -              | -              |
| TOTAL EXPENDITURES  | <u>884,465</u> | <u>871,500</u> | <u>854,421</u> | <u>841,560</u> |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>-</u>       | <u>-</u>       | <u>-</u>       | <u>-</u>       |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                |                |                |                |
| Operating Transfers In  |                |                |                |                |
| Loan Proceeds   |                |                |                |                |
| Proceeds from Sale of Assets  |                |                |                |                |
| Operating Transfers Out   | -              | -              | -              | -              |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>       | <u>-</u>       | <u>-</u>       | <u>-</u>       |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>-</u>       | <u>-</u>       | <u>-</u>       | <u>-</u>       |
| FUND BALANCE (DEFICIT) AT<br>BEGINNING OF YEAR                          | <u>-</u>       | <u>-</u>       | <u>-</u>       | <u>-</u>       |
| FUND BALANCE (DEFICIT) AT<br>END OF YEAR                                | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Utility Department**  
 2018 Budget Summary

|   | 2016 Actual          | 2017 Original        | 2017 Revised         | 2018 Budget          |
|---|----------------------|----------------------|----------------------|----------------------|
| <b><u>REVENUES</u></b>  |                      |                      |                      |                      |
| Taxes & Franchises  | \$ 448               | \$ -                 | \$ -                 | \$ -                 |
| Licenses & Permits  |                      |                      |                      |                      |
| Intergovernmental Revenues  |                      |                      |                      |                      |
| Fines & Forfeitures   |                      |                      |                      |                      |
| Fees Charges and Commissions  | 5,016,303            | 5,357,600            | 5,792,200            | 6,721,700            |
| Use of Money and Property   | 5,142                | 5,600                | 5,600                | 5,600                |
| Miscellaneous Revenues  | 133,549              | 38,100               | 38,100               | 68,600               |
| In Kind Revenues  | -                    | -                    | -                    | -                    |
| TOTAL REVENUES  | <u>5,155,442</u>     | <u>5,401,300</u>     | <u>5,835,900</u>     | <u>6,795,900</u>     |
| <b><u>EXPENDITURES</u></b>  |                      |                      |                      |                      |
| Housing Assistance Payments   |                      |                      |                      |                      |
| General Government  |                      |                      |                      |                      |
| Public Safety   |                      |                      |                      |                      |
| Public Works  | 4,942,346            | 5,271,900            | 5,709,300            | 6,637,550            |
| Health & Welfare  |                      |                      |                      |                      |
| Culture & Recreation  |                      |                      |                      |                      |
| Economic Development  |                      |                      |                      |                      |
| Other Expenditures  |                      |                      |                      |                      |
| In Kind   |                      |                      |                      |                      |
| Capital Outlay  |                      |                      |                      |                      |
| Debt Service  |                      |                      |                      |                      |
| Principal   |                      |                      |                      |                      |
| Interest  | 8,184                | 8,700                | 8,700                | 8,700                |
| TOTAL EXPENDITURES  | <u>4,950,530</u>     | <u>5,280,600</u>     | <u>5,718,000</u>     | <u>6,646,250</u>     |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES                    | <u>204,912</u>       | <u>120,700</u>       | <u>117,900</u>       | <u>149,650</u>       |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                            |                      |                      |                      |                      |
| Operating Transfers In  | 75,168               |                      |                      |                      |
| Loan Proceeds   |                      |                      |                      |                      |
| Proceeds from Sale of Assets  |                      |                      |                      |                      |
| Operating Transfers Out   | (75,168)             | -                    | -                    | -                    |
| TOTAL OTHER FINANCING<br>SOURCES (USES)                                 | <u>-</u>             | <u>-</u>             | <u>-</u>             | <u>-</u>             |
| EXCESS (DEFICIENCY) OF REVENUES<br>& OTHER SOURCES OVER<br>EXPENDITURES | <u>204,912</u>       | <u>120,700</u>       | <u>117,900</u>       | <u>149,650</u>       |
| CONTRIBUTED CAPITAL   | <u>55,486</u>        | <u>-</u>             | <u>-</u>             | <u>-</u>             |
| FUND EQUITY (DEFICIT) AT<br>BEGINNING OF YEAR                           | <u>15,072,324</u>    | <u>14,958,831</u>    | <u>15,332,722</u>    | <u>15,450,622</u>    |
| FUND EQUITY (DEFICIT) AT<br>END OF YEAR                                 | <u>\$ 15,332,722</u> | <u>\$ 15,079,531</u> | <u>\$ 15,450,622</u> | <u>\$ 15,600,272</u> |



# PART II



**GENERAL  
FUND**



## 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

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- ❖ 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 parish. The Parish Council is responsible for the leadership and administration of these



## Overview of Fund Structure-General Fund

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 2018 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 2018 is based on a possibility of four elections. The election dates are as follows: March 24 – Municipal Primary; April 28 – Municipal General; November 6 – Open Primary, Congressional; December 8 – Open General, Congressional.

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.

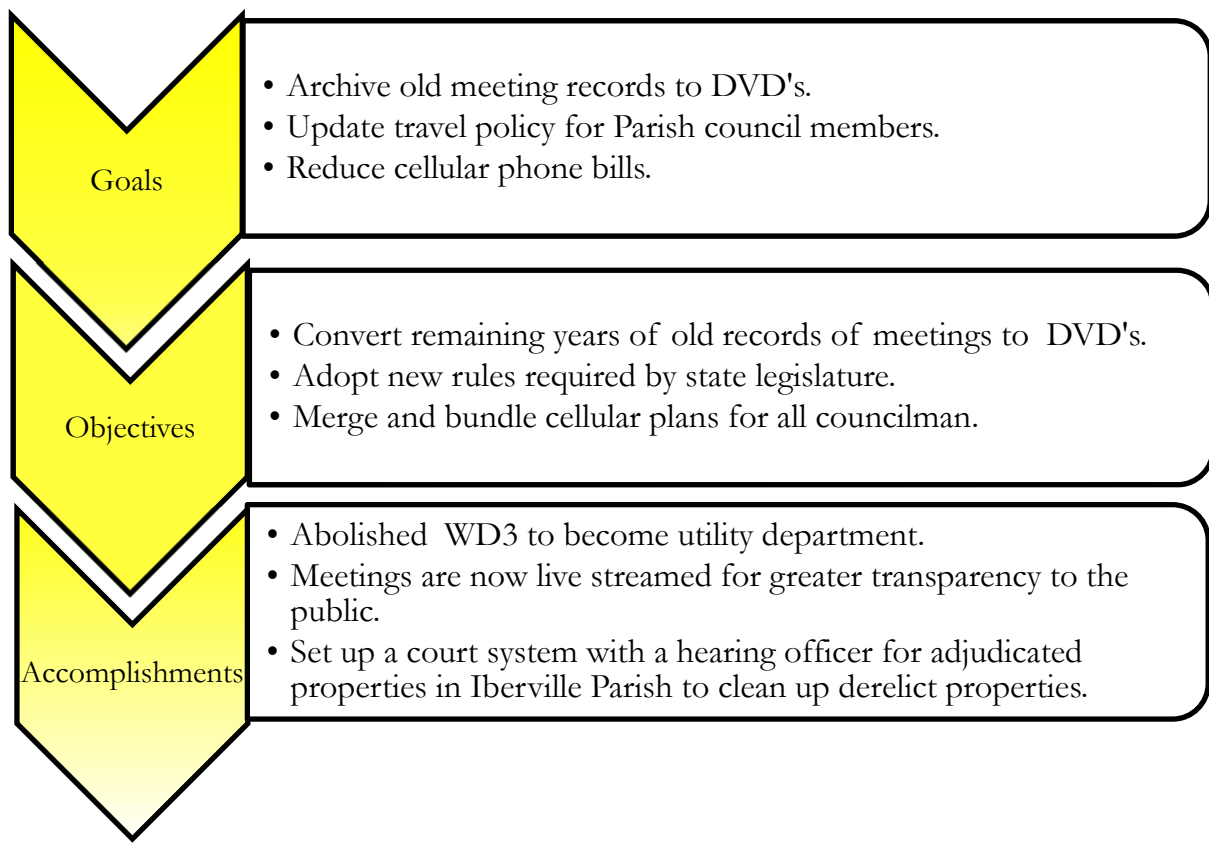
The Mosquito Abatement program provides the application of mosquito insecticide and larvaecide throughout the parish. The parish uses four mosquito spray trucks and several foggers for application.





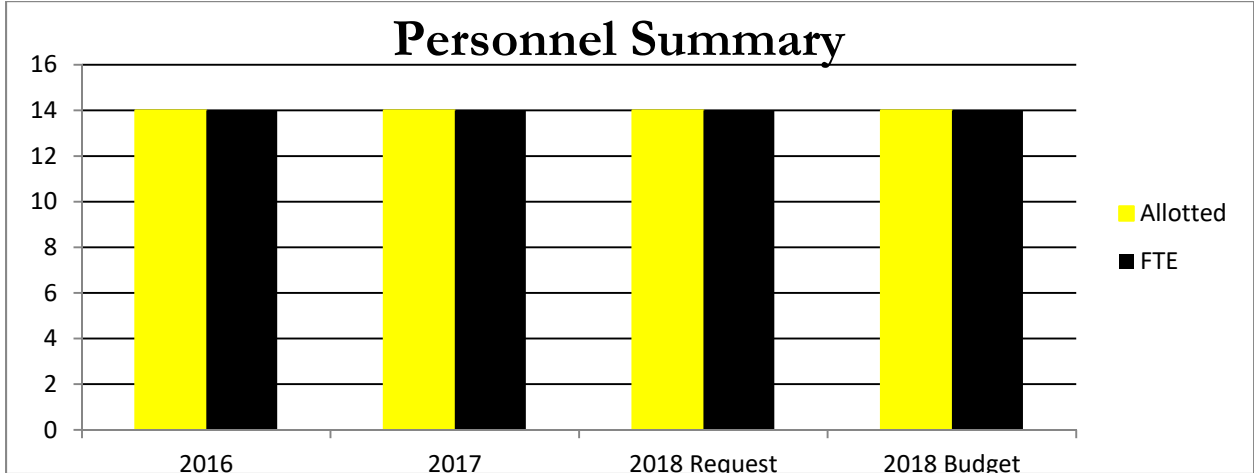
# Council

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





**Council**

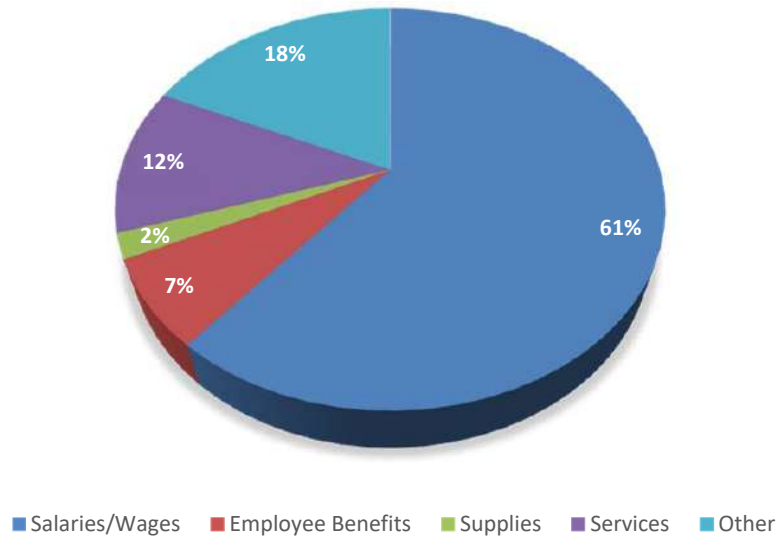


| Expenditures by Category  | 2016 Actual    | 2017 Original  | 2017 Revised   | 2018 Request   | 2018 Budget    |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Salaries and Wages        | 325,004        | 296,504        | 356,345        | 382,886        | 382,886        |
| Employee Benefits         | 39,196         | 38,397         | 44,036         | 43,863         | 43,863         |
| Supplies                  | 6,208          | 8,200          | 6,200          | 12,700         | 12,700         |
| Services                  | 86,234         | 69,150         | 99,150         | 74,150         | 74,150         |
| Other                     | 105,157        | 125,923        | 114,450        | 114,023        | 114,023        |
| <b>Total Expenditures</b> | <b>561,799</b> | <b>538,174</b> | <b>620,181</b> | <b>627,622</b> | <b>627,622</b> |



# Council

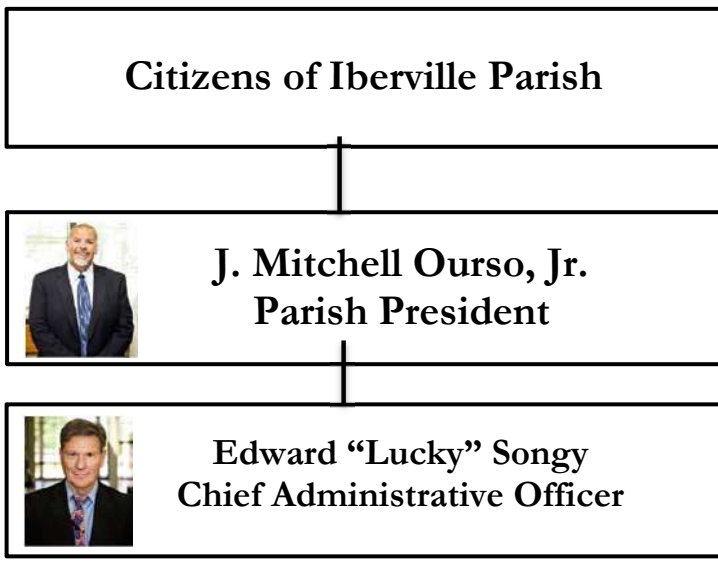
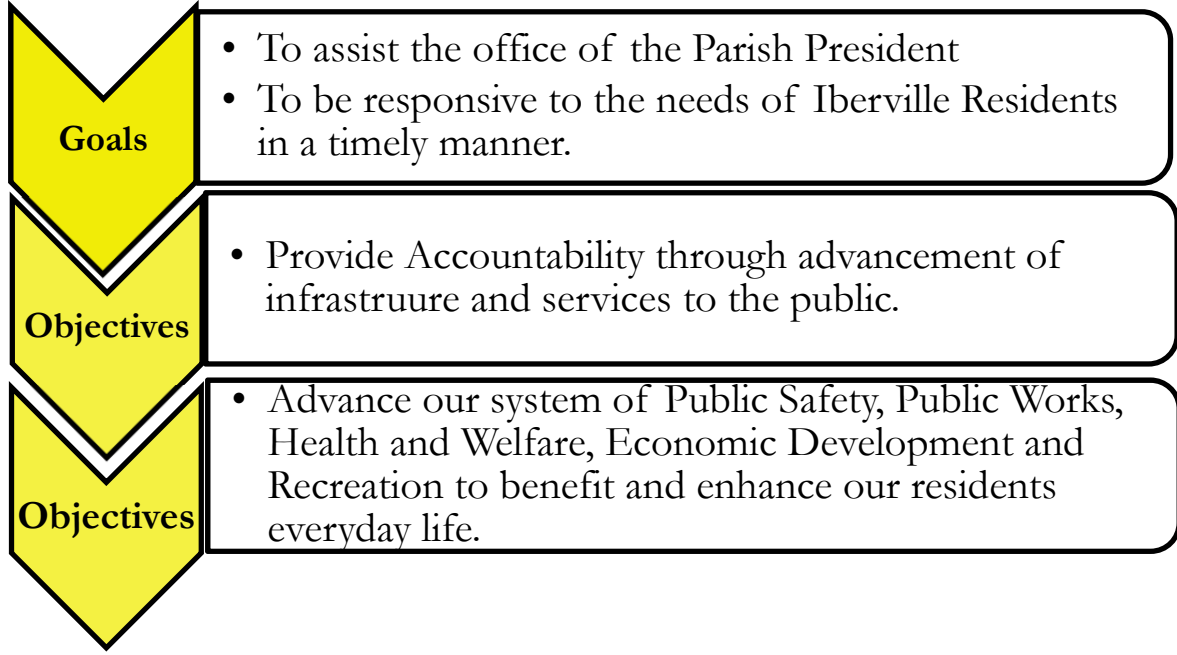
### 2018 Budgeted Expenses by Category





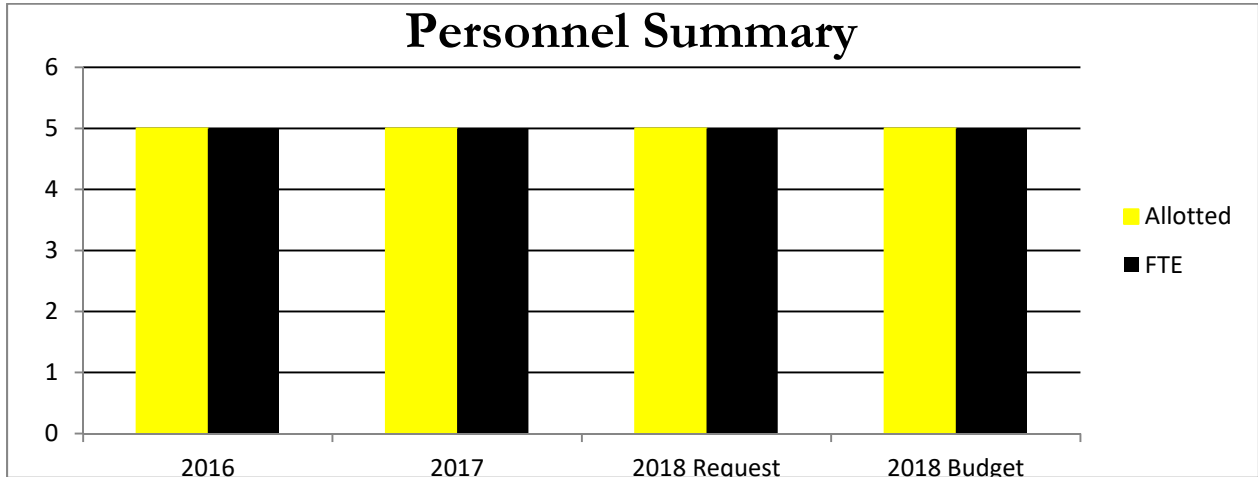
# Administration Department

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.

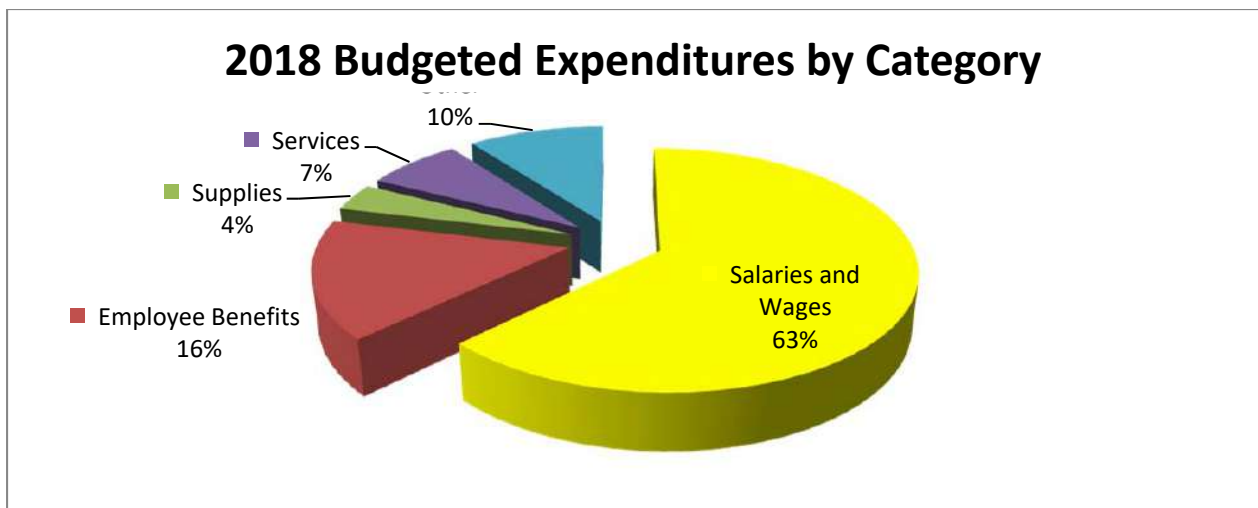




# Administration Department



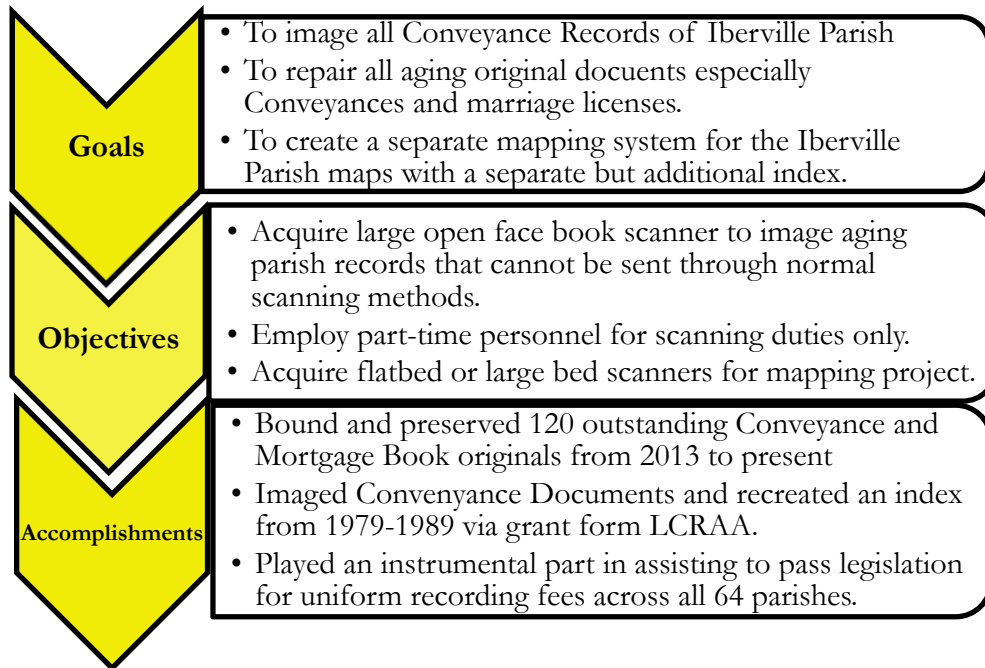
| Expenditures by Category  | 2016 Actual    | 2017 Original  | 2017 Revised   | 2018 Request   | 2018 Budget    |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Salaries and Wages        | 469,843        | 457,308        | 477,394        | 478,275        | 478,275        |
| Employee Benefits         | 119,179        | 115,866        | 122,430        | 121,302        | 121,302        |
| Supplies                  | 40,439         | 31,000         | 31,000         | 28,500         | 28,500         |
| Services                  | 9,494          | 55,000         | 55,000         | 55,000         | 55,000         |
| Other                     | 86,513         | 75,720         | 58,280         | 78,280         | 78,280         |
| <b>Total Expenditures</b> | <b>725,468</b> | <b>734,894</b> | <b>744,104</b> | <b>761,357</b> | <b>761,357</b> |





# Clerk of Court

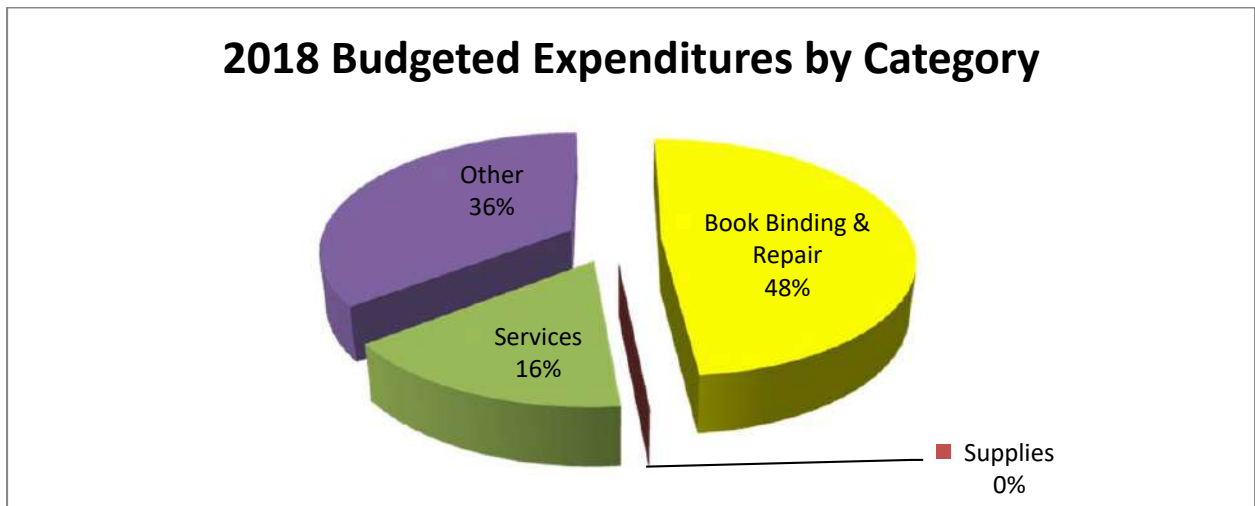
The office of the Iberville Clerk of court is your official resource for a wide range of public services, documents, records, and more. The Clerk of Court is also responsible for conducting all elections within the parish and selecting citizens for jury duty.





# Clerk of Court

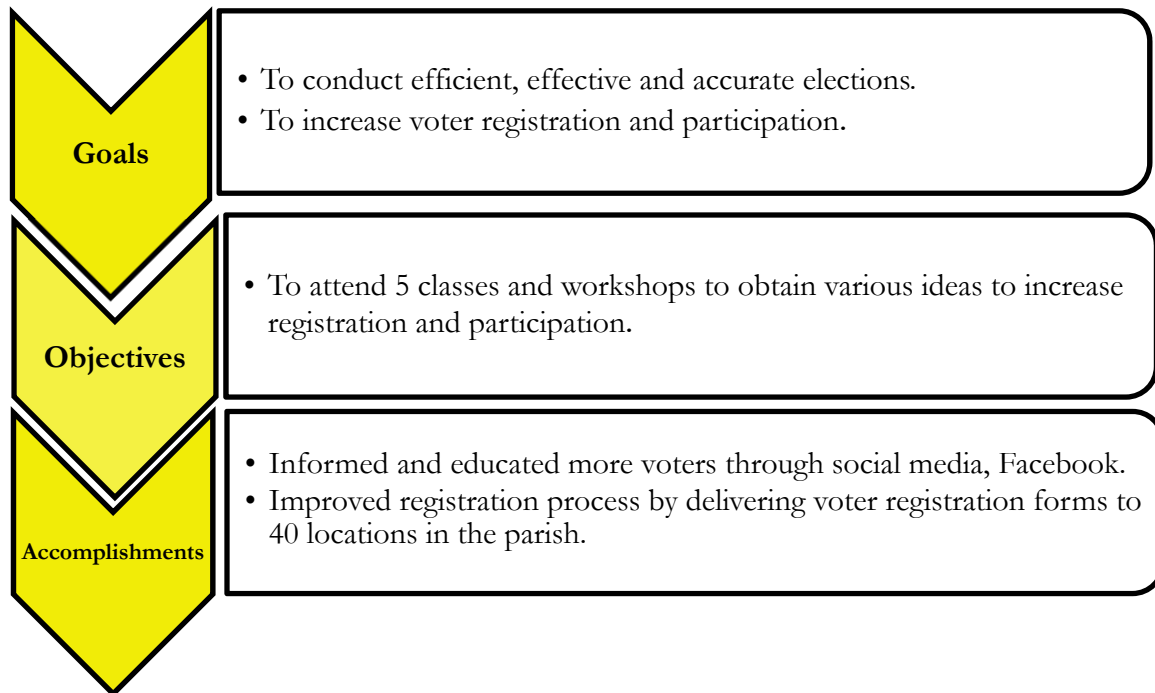
| Expenditures by Category  | 2016 Actual   | 2017 Original | 2017 Revised  | 2018 Request  | 2018 Budget   |
|---------------------------|---------------|---------------|---------------|---------------|---------------|
| Book Binding & Repair     | 0             | 0             | 33,500        | 30,000        | 30,000        |
| Supplies                  | 20,064        | 33,550        | 0             | 0             | 0             |
| Services                  | 8,240         | 5,000         | 10,000        | 9,953         | 9,953         |
| Other                     | 25,624        | 22,050        | 19,450        | 22,000        | 22,000        |
| <b>Total Expenditures</b> | <b>53,928</b> | <b>60,600</b> | <b>62,950</b> | <b>61,953</b> | <b>61,953</b> |





# 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.







# Registrar of Voters Office

## 2018 Election Schedule

| Date of Election  | ++March 24               | +April 28         | November 6                     | December 8                    |
|---|--------------------------|-------------------|--------------------------------|-------------------------------|
| Type of Election  | Municipal Primary        | Municipal General | Open Primary/<br>Congressional | Open<br>General/Congressional |
| Deadline:<br>Specials   | 12/06/2017               | n/a               | 06/20/2018                     | n/a                           |
| Deadline:<br>Propositions   | 12/06/2017               | 03/05/2018        | 06/20/2018                     | 10/15/2018                    |
| Qualifying Dates  | ** 1/3/2018-<br>1/5/2018 | n/a               | 7/18/2018-<br>7/20/2018        | n/a                           |
| In Person/By<br>Mail Registration<br>Deadline   | 2/21/2018                | 03/28/2018        | * 10/9/2018                    | 11/7/2018                     |
| Geaux Vote<br>Online<br>Registration<br>Deadline  | 3/03/2018                | 4/7/2018          | 10/16/2018                     | 11/17/2018                    |
| Deadline to<br>Request a Mail<br>Ballot from<br>Registrar (other<br>than Military<br>&Overseas)     | 3/20/2018                | 4/24/2018         | 11/2/2018                      | 12/4/2018                     |
| Deadline for<br>Registrar to<br>Received Voted<br>Mail Ballot(other<br>than Military &<br>Overseas) | 3/23/2018                | 4/27/2018         | 11/5/2018                      | 12/7/2018                     |
| Early Voting<br>Begins  | 3/10/2018                | 4/14/2018         | 10/23/2018                     | 11/24/2018                    |
| Early Voting<br>Ends  | 3/17/2018                | 4/21/2018         | 10/30/2018                     | 12/1/2018                     |

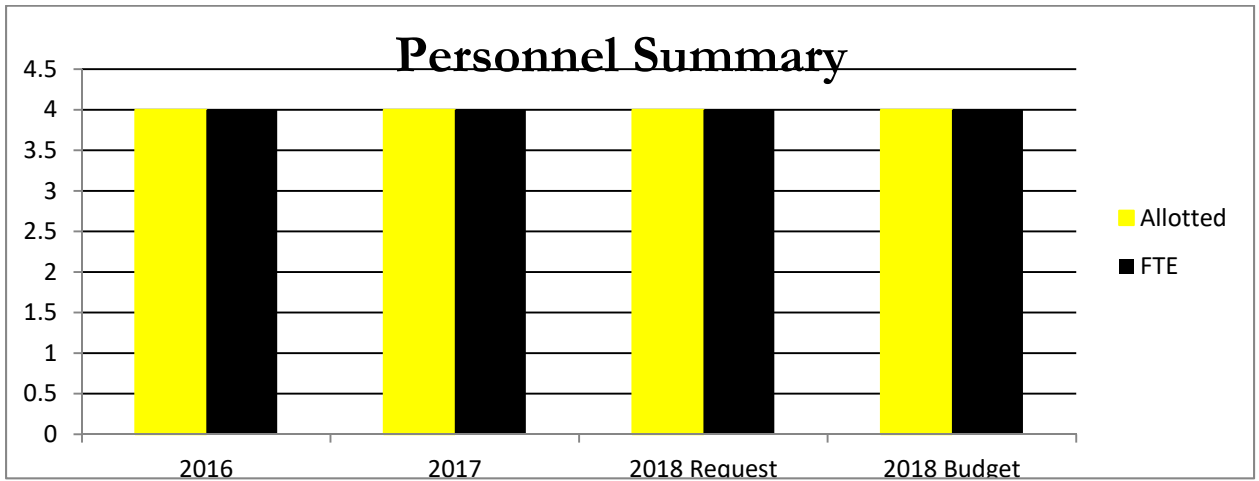
**IMPORTANT NOTES**

- ++ Election date advanced one week in accordance with R.S. 18:402.G.
- + Election date advanced one week in accordance with Act 176 of the 2017 Regular Session
- \*\* Qualifying Dates advanced one week in accordance with R.S. 18:467.1.
- \*Last Day advanced due to Columbus Day (National Postal Holiday) on 10-8-2018

**DATES DUE TO CHANGE BY THE LEGISLATURE**



# Registrar of Voter's Office

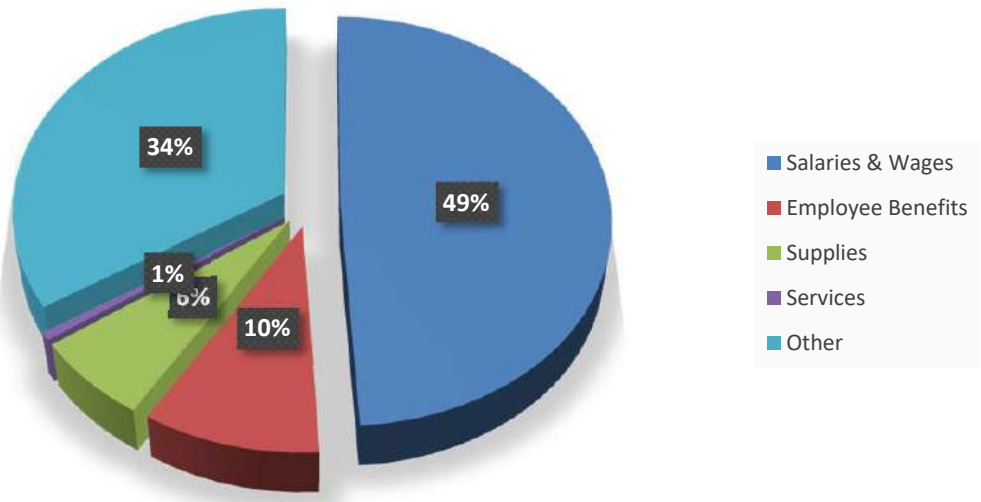


| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 54,129             | 56,427               | 58,262              | 58,251              | 58,251             |
| Employee Benefits               | 14,899             | 13,294               | 11,787              | 11,470              | 11,470             |
| Supplies                        | 3,283              | 7,700                | 7,800               | 7,800               | 7,800              |
| Services                        | 648                | 1,750                | 750                 | 750                 | 750                |
| Other                           | 12,112             | 45,700               | 25,400              | 40,400              | 40,400             |
| <b>Total Expenditures</b>       | <b>85,071</b>      | <b>124,871</b>       | <b>103,999</b>      | <b>118,671</b>      | <b>118,671</b>     |



# Registrar of Voter's Office

### 2018 Budget Expenditures by Category





# Finance Department

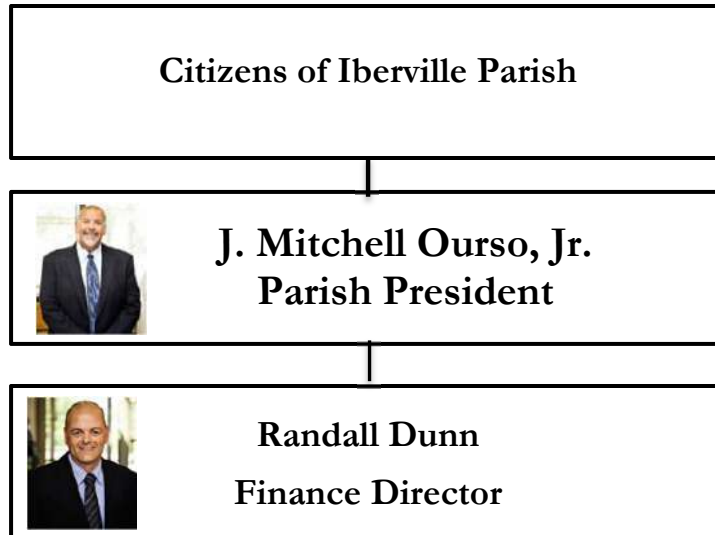
The Home Rule Charter establishes the Department of Finance and provides for its duties and responsibilities. The Department of Finance is committed to a high standard of excellence in the performance of these duties and responsibilities. Maintaining the public trust is our highest consideration.

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.



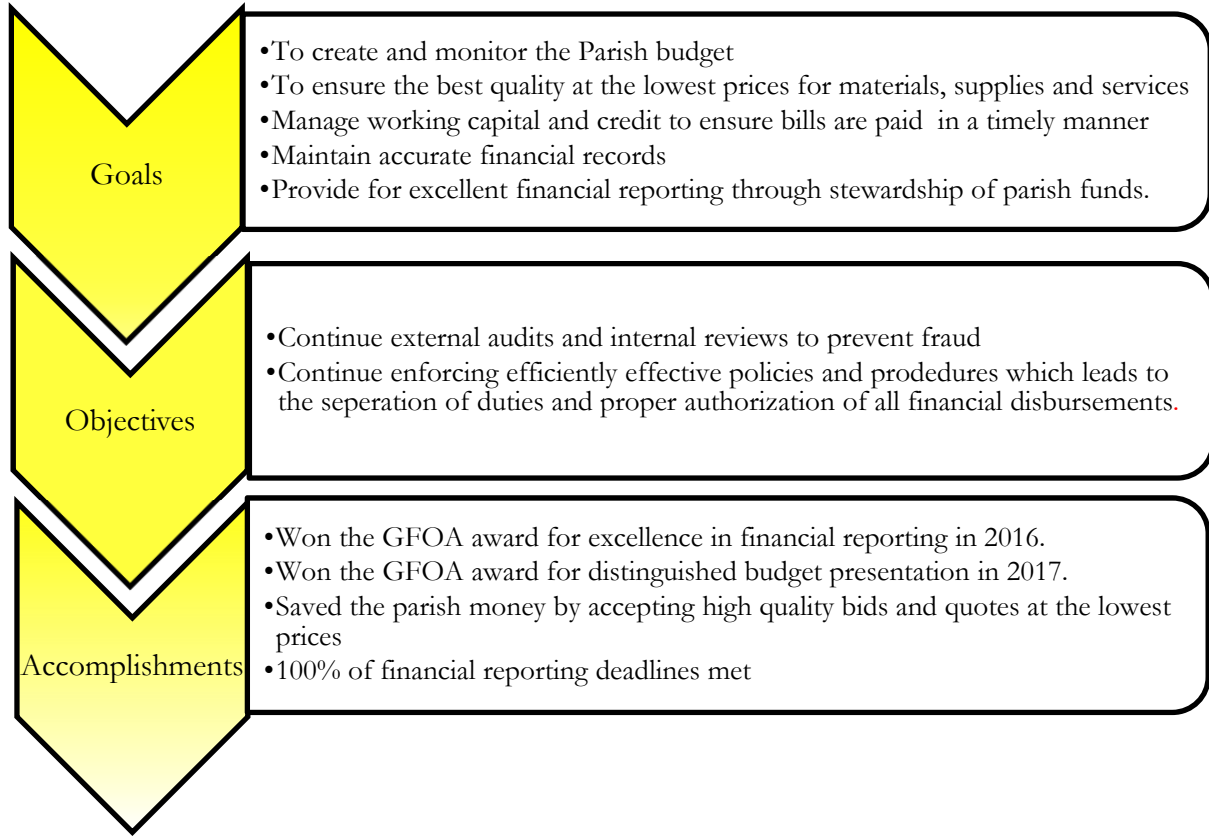
The Finance Department is responsible for all financial accounting and reporting for the parish, including accounts payable, accounts receivable, fixed assets, records management, information systems, and purchasing. This department handles a budget of \$37.3 million and is responsible for the end-of-year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

## Organizational Chart



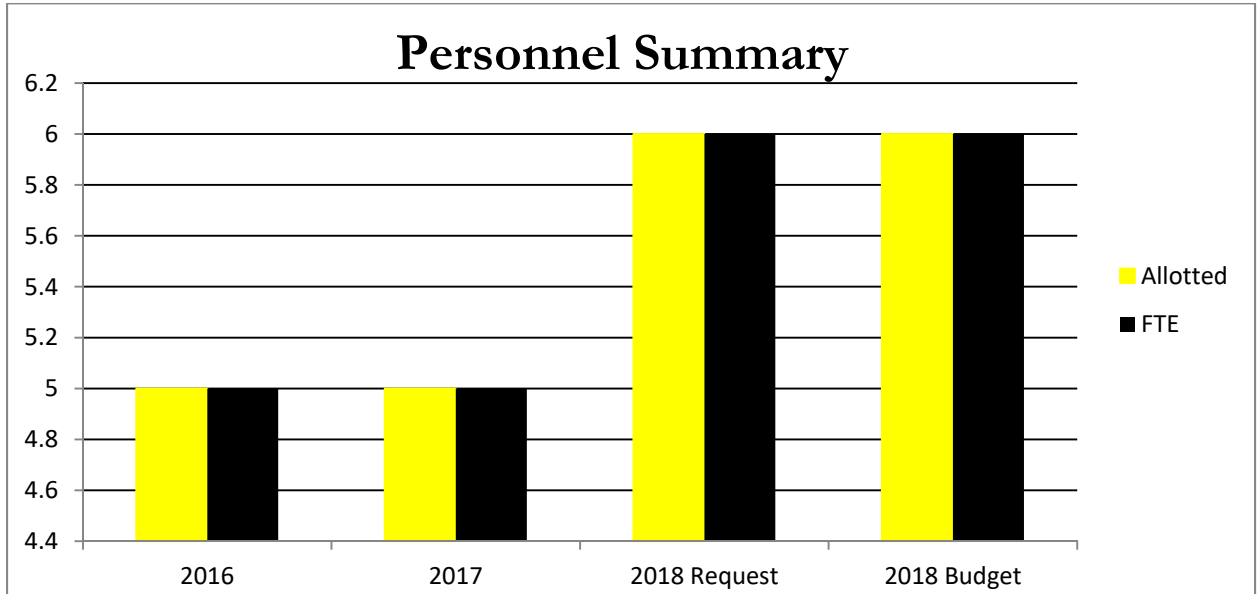


# Finance Department





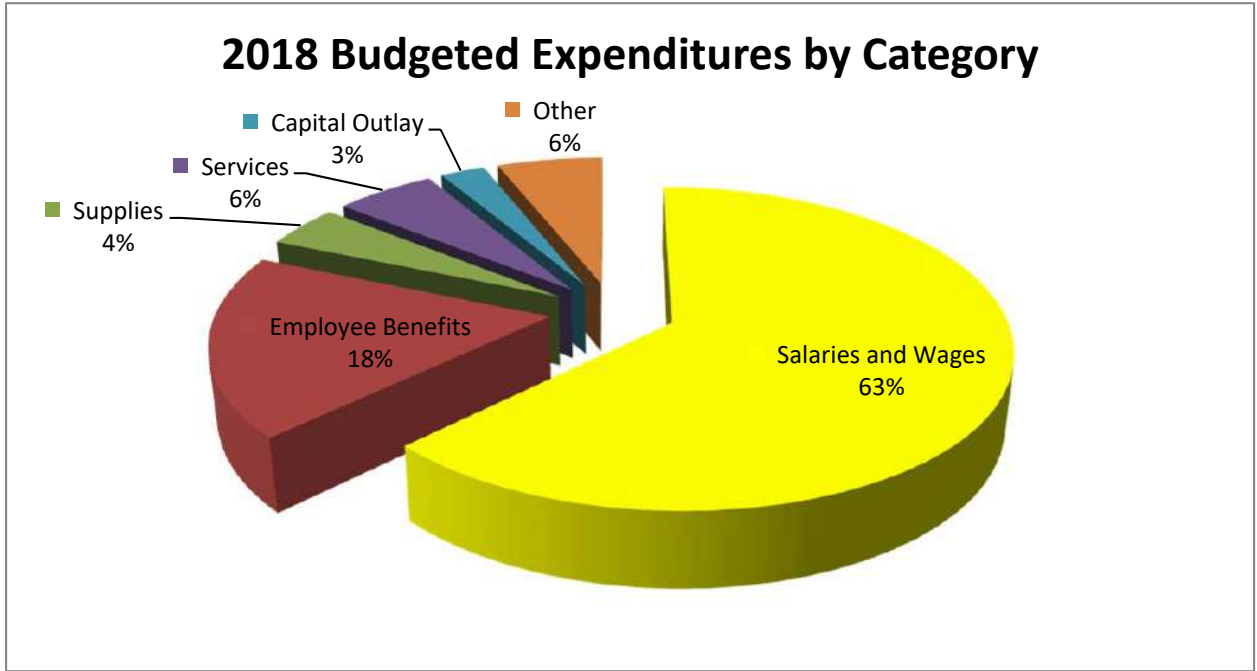
# Finance Department



| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 306,765            | 302,037              | 335,691             | 369,886             | 369,886            |
| Employee Benefits               | 92,006             | 97,750               | 100,480             | 109,123             | 109,123            |
| Supplies                        | 19,929             | 37,900               | 25,650              | 25,650              | 25,650             |
| Services                        | 34,268             | 23,650               | 48,650              | 33,650              | 33,650             |
| Capital Outlay                  | 15,059             | 15,000               | 15,000              | 15,000              | 15,000             |
| Other                           | 25,646             | 34,700               | 35,500              | 35,500              | 35,500             |
| <b>Total Expenditures</b>       | <b>493,673</b>     | <b>511,037</b>       | <b>560,971</b>      | <b>588,809</b>      | <b>588,809</b>     |



# Finance Department





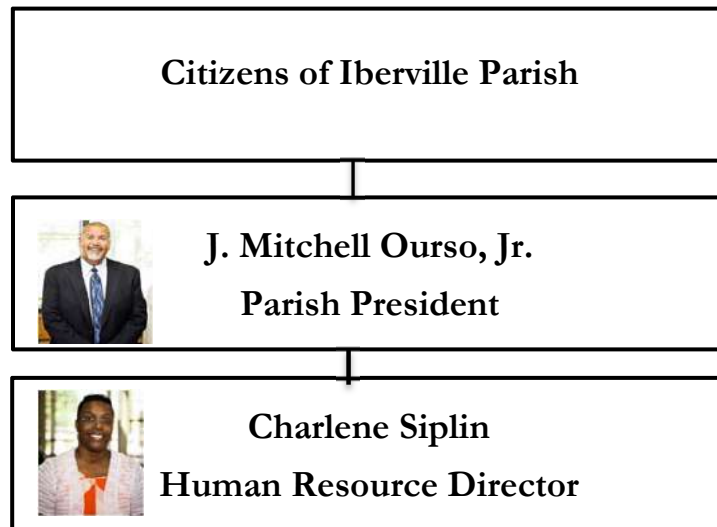
# Human Resources Department

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.

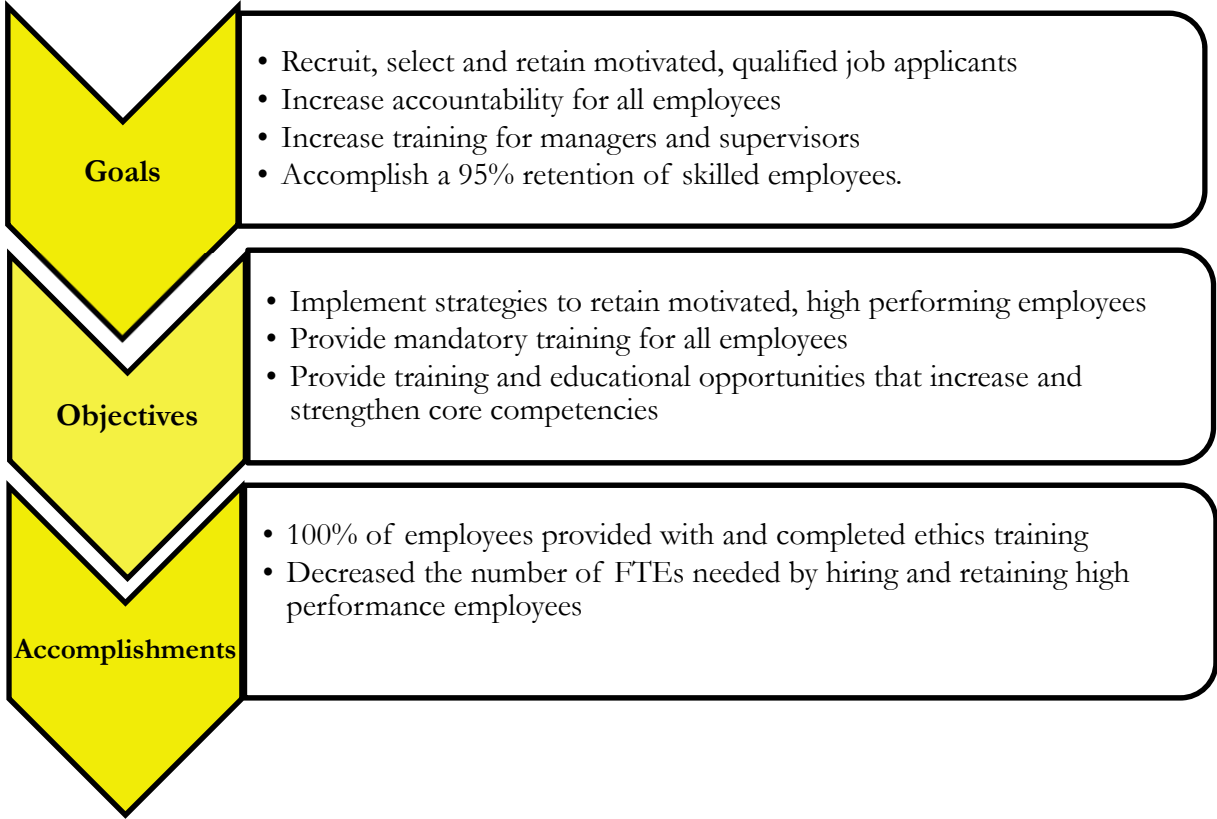
## Organizational Chart





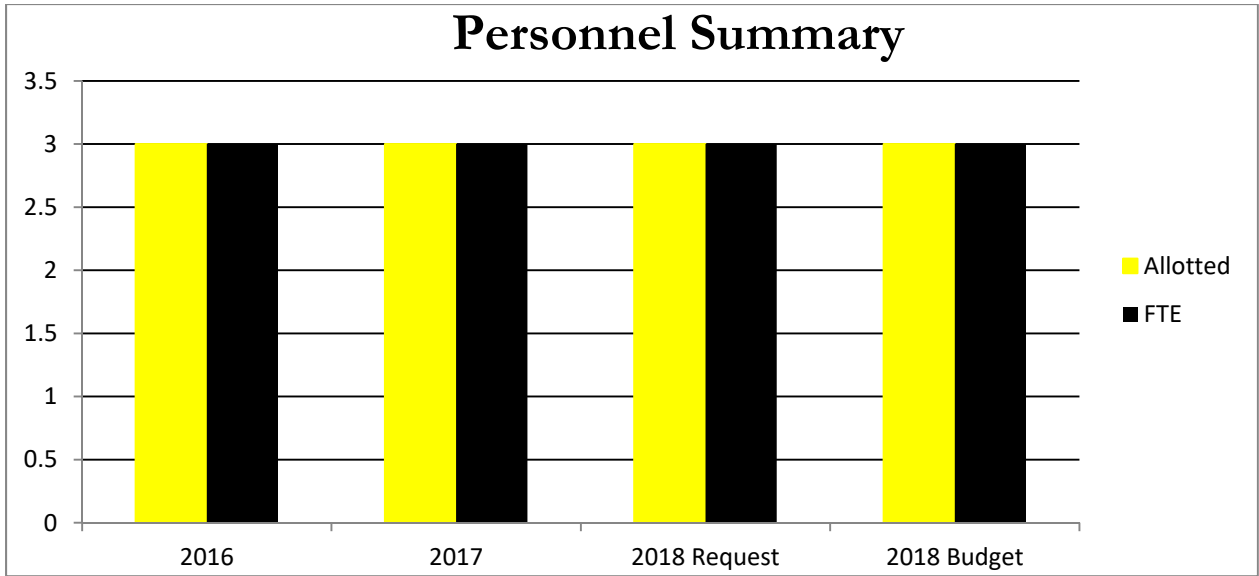


# Human Resources Department





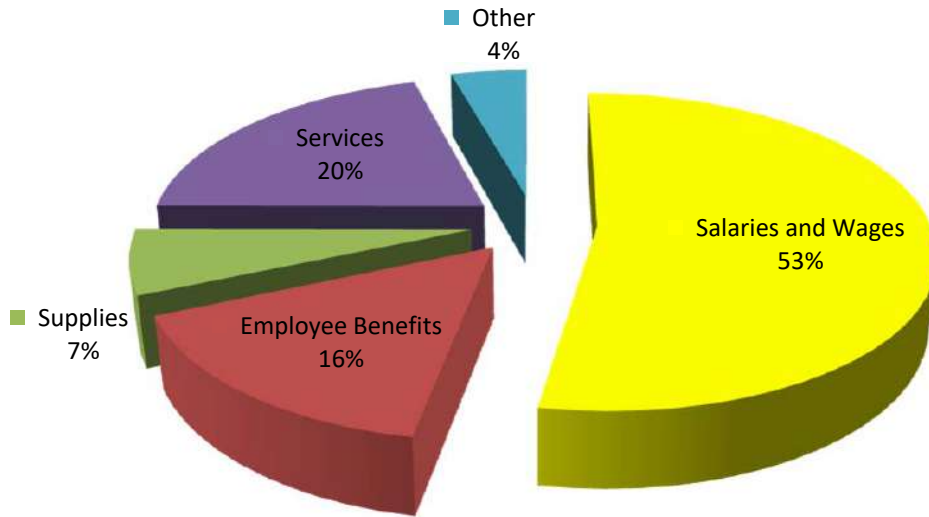
# Human Resources Department



| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 218,817            | 139,210              | 153,168             | 64,210              | 64,210             |
| Employee Benefits               | 33,433             | 19,620               | 27,805              | 18,978              | 18,978             |
| Supplies                        | 4,769              | 7,000                | 9,500               | 8,000               | 8,000              |
| Services                        | 31,633             | 23,300               | 24,000              | 25,000              | 25,000             |
| Other                           | 3,803              | 5,250                | 3,750               | 5,250               | 5,250              |
| <b>Total Expenditures</b>       | <b>292,455</b>     | <b>194,380</b>       | <b>218,223</b>      | <b>121,438</b>      | <b>121,438</b>     |

# Human Resources Department

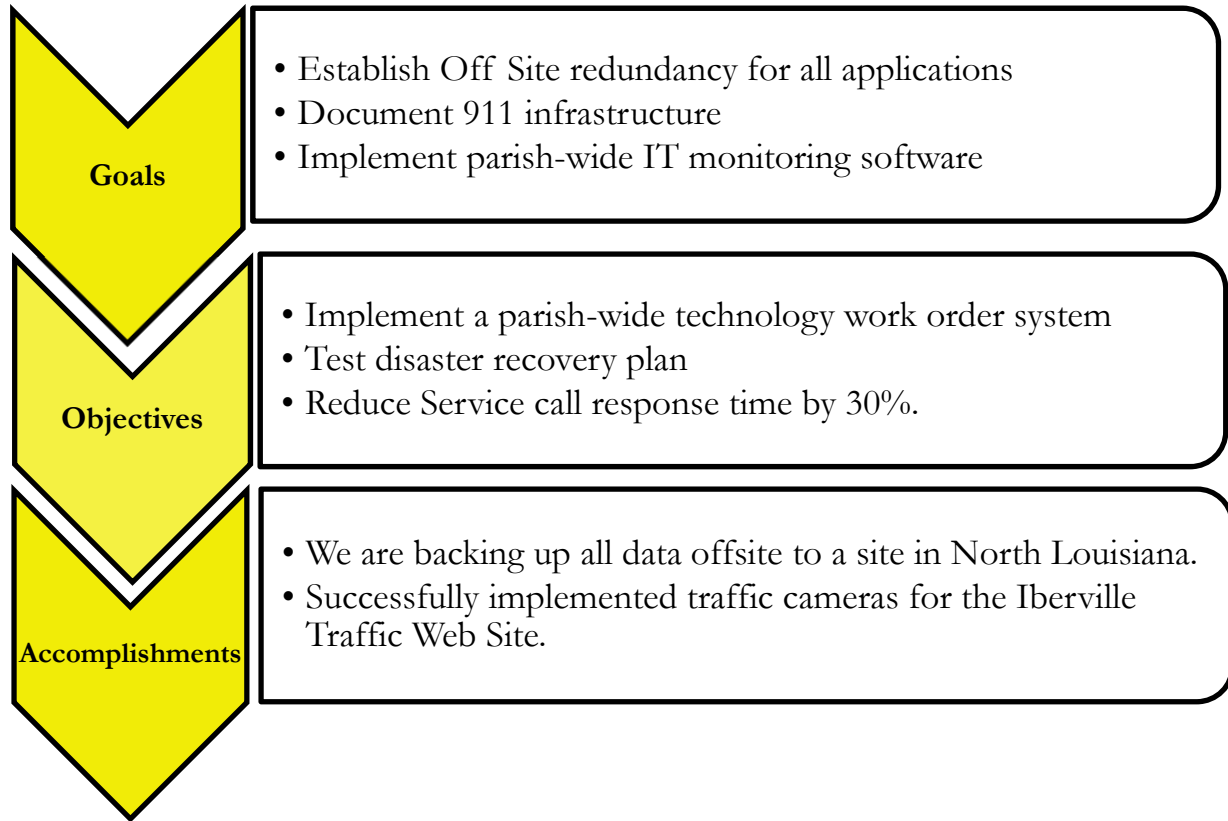
### 2018 Budgeted Expenditures by Category





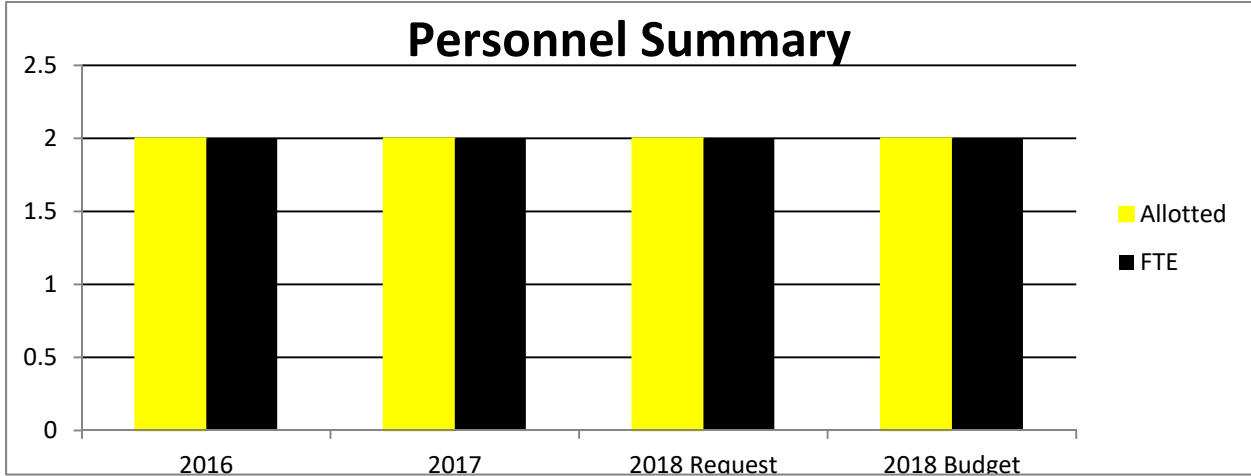
# Information Technology Department

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

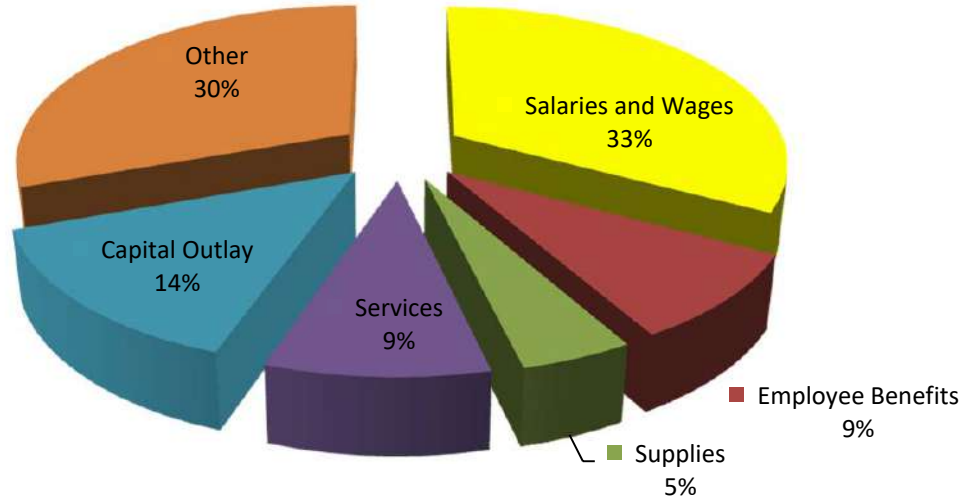


| <i>Expenditures By Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 139,047            | 141,648              | 143,495             | 115,482             | 115,482            |
| Employee Benefits               | 44,258             | 44,904               | 44,904              | 30,991              | 30,991             |
| Supplies                        | 13,010             | 12,500               | 13,000              | 15,960              | 15,960             |
| Services                        | 8,755              | 31,500               | 31,500              | 31,500              | 31,500             |
| Capital Outlay                  | 32,754             | 25,000               | 25,000              | 50,000              | 50,000             |
| Other                           | 81,895             | 97,000               | 97,000              | 107,000             | 107,000            |
| <b>Total Expenditures</b>       | <b>319,719</b>     | <b>352,552</b>       | <b>354,899</b>      | <b>350,933</b>      | <b>350,933</b>     |



# Information Technology Department

## 2018 Budgeted Expenditures by Category

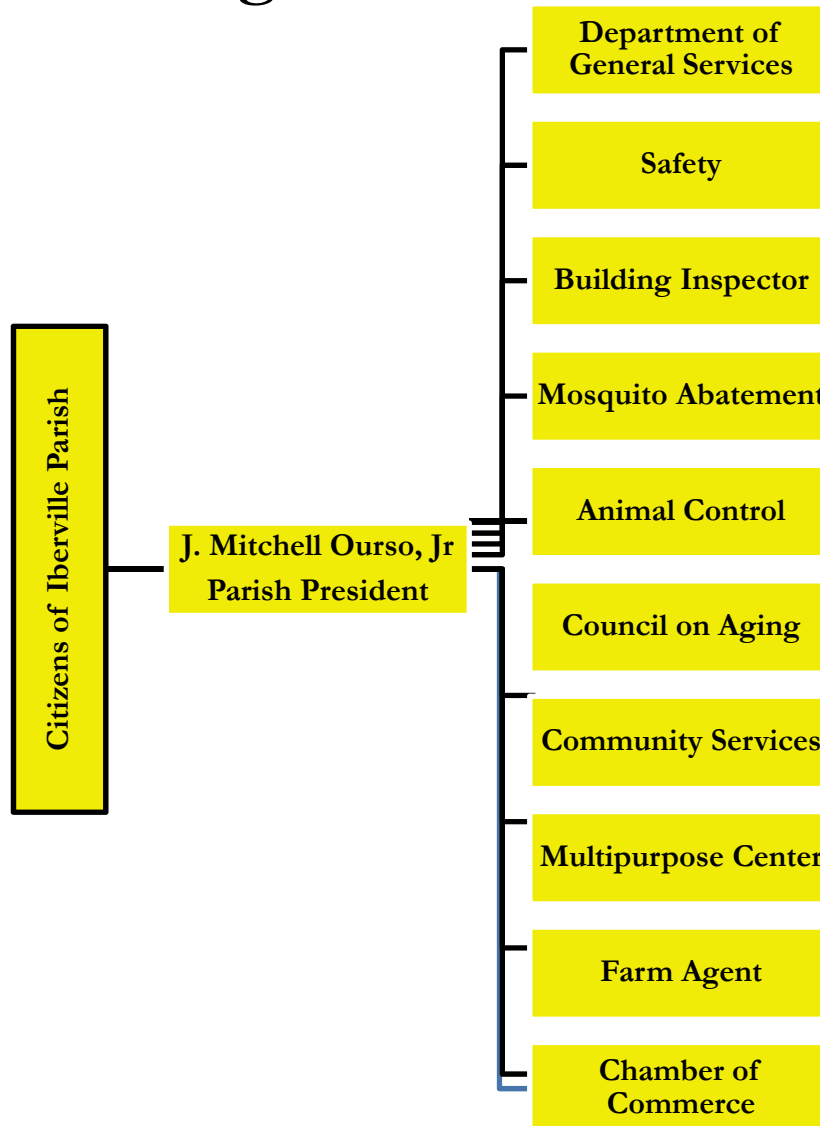




# Department of General Services

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*.

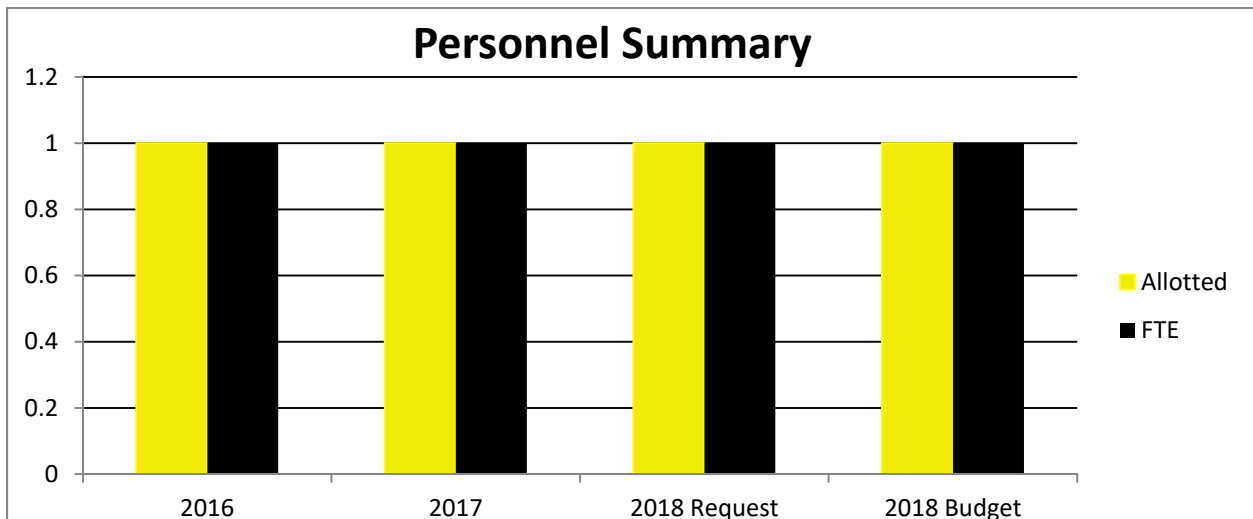
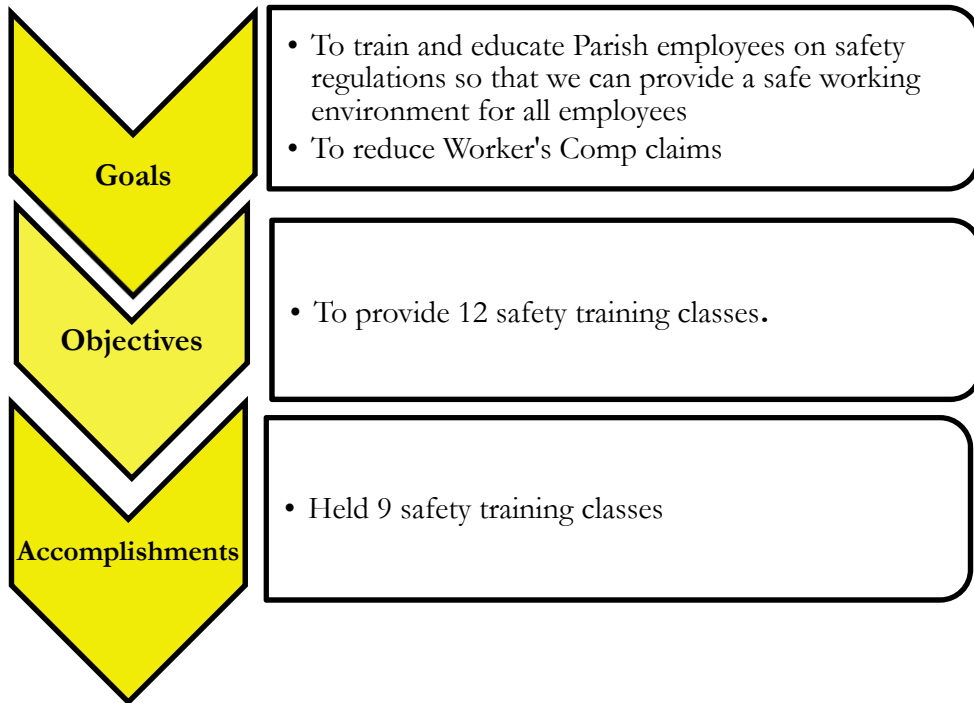
## Organizational Chart





# 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.

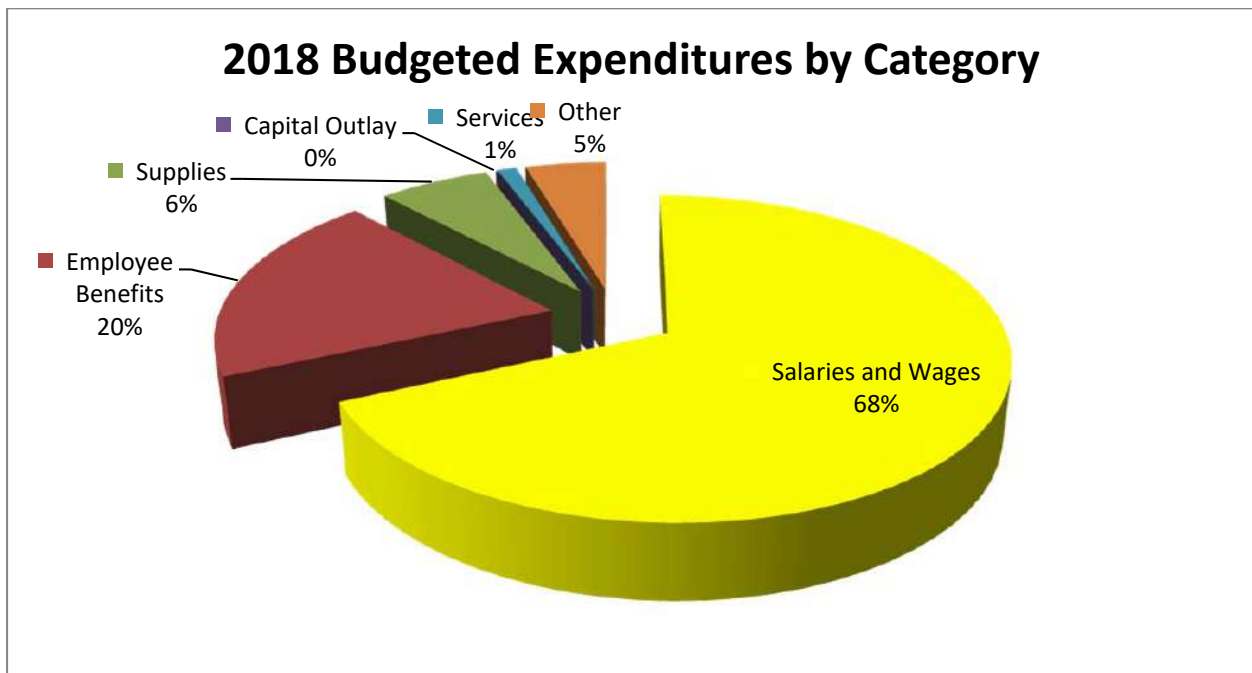






# Safety Department

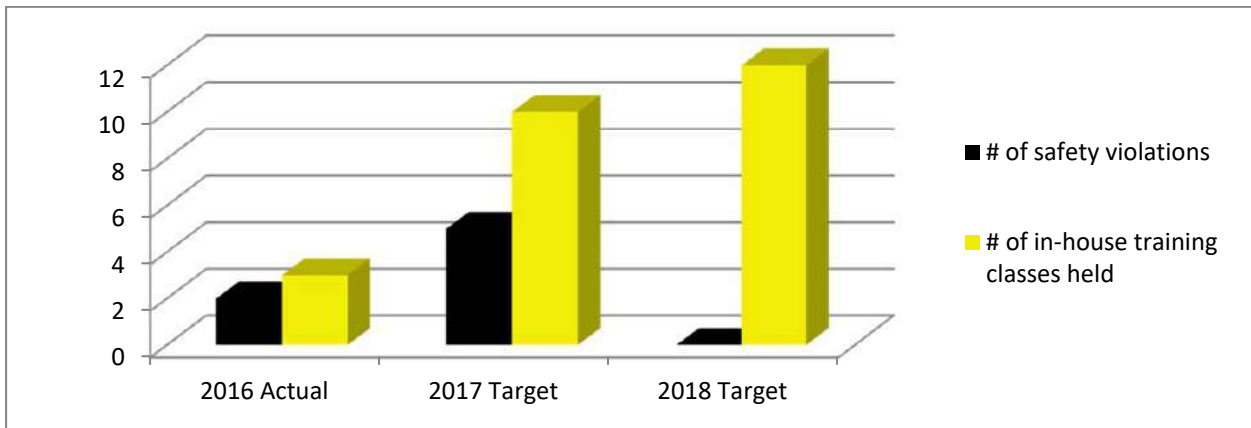
| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 51,631             | 50,586               | 50,733              | 52,041              | 52,041             |
| Employee Benefits               | 15,574             | 15,284               | 15,303              | 14,978              | 14,978             |
| Supplies                        | 3,080              | 2,925                | 3,900               | 4,800               | 4,800              |
| Services                        | 73,085             | 825                  | 550                 | 825                 | 825                |
| Capital Outlay                  | -                  | 0                    | 0                   | 0                   | 0                  |
| Other                           | 1,306              | 3,000                | 2,500               | 3,500               | 3,500              |
| <b>Total Expenditures</b>       | <b>144,676</b>     | <b>72,620</b>        | <b>72,986</b>       | <b>76,144</b>       | <b>76,144</b>      |





# Safety Department

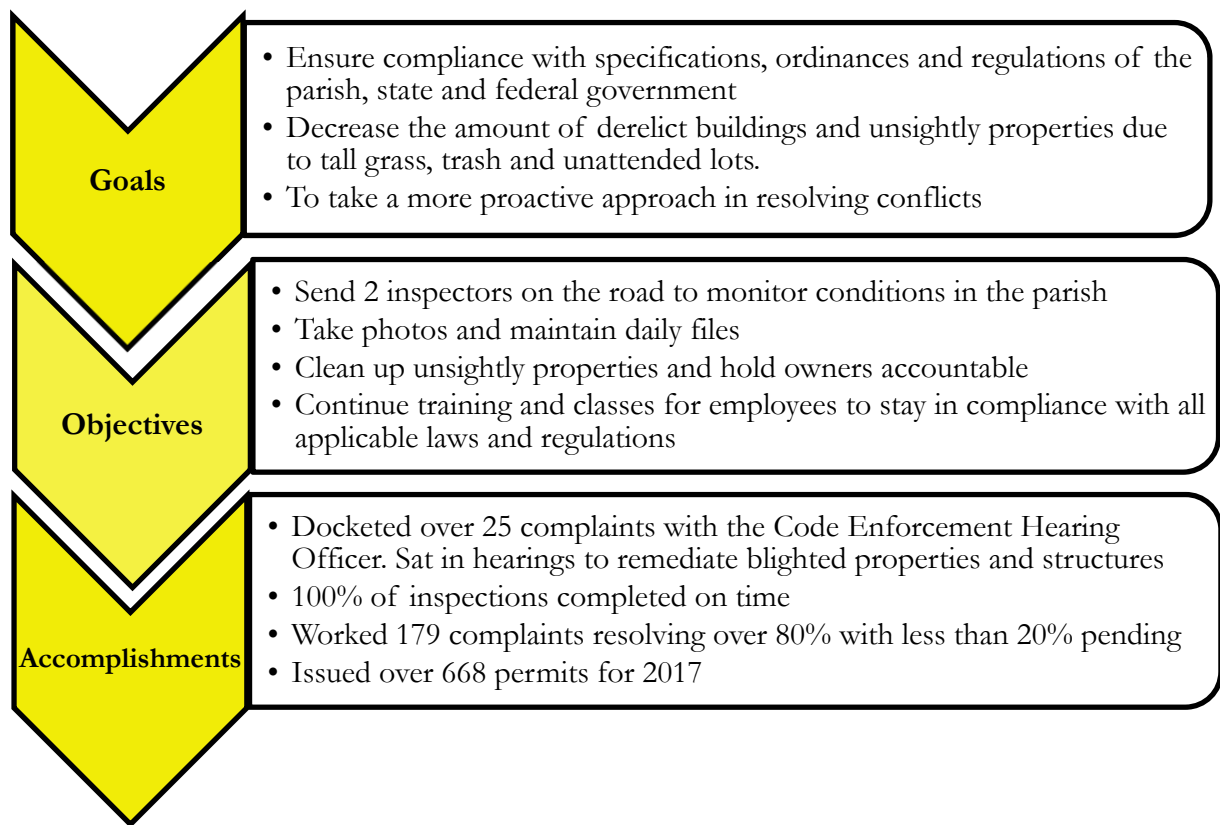
| Performance Indicators  | 2016<br>Actual | 2017<br>Target | 2018<br>Target |
|---|----------------|----------------|----------------|
| <i>Safety</i>   |                |                |                |
| 1. To train and educate Parish employees on safety regulations so that we can provide a safe working environment for all employees.<br>a) # of in-house training classes held | 3              | 10             | 12             |
| 2. To monitor parish-wide safety issues in order to minimize losses incurred by the Parish due to negligence.<br>a) # of safety violations                                    | 2              | 5              | 0              |





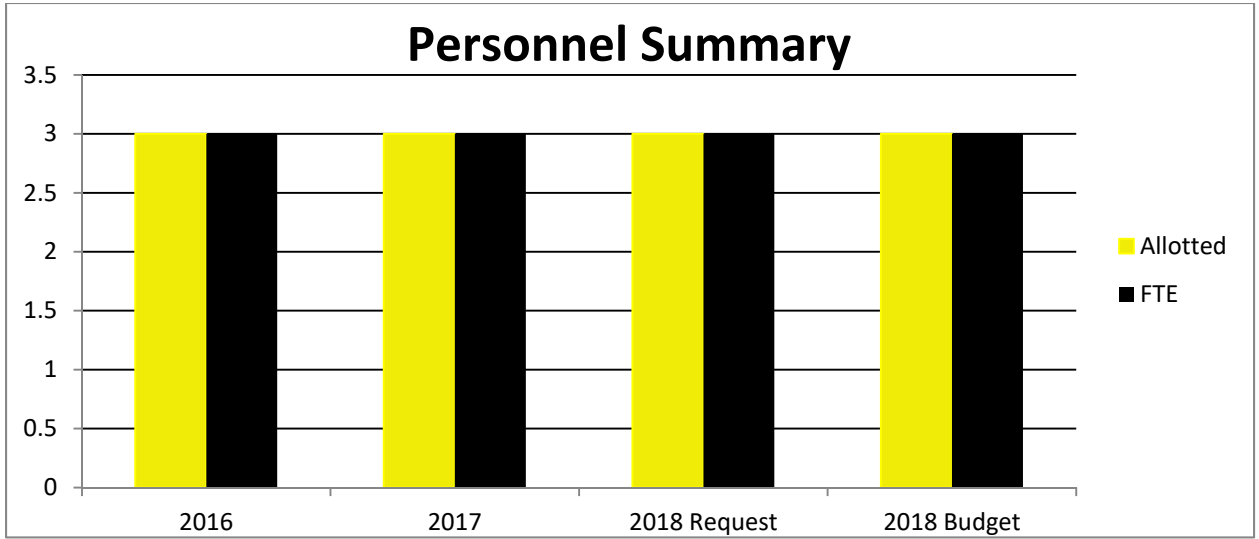
# Building Inspector's Office

The top priority of the Iberville Parish Permit & Inspection department is making sure all new construction projects in the parish are safe. The Department regulations and policies follow the International Building Codes. For more information on the International Building Codes, please visit [www.iccsafe.org](http://www.iccsafe.org). 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](http://www.fema.gov).





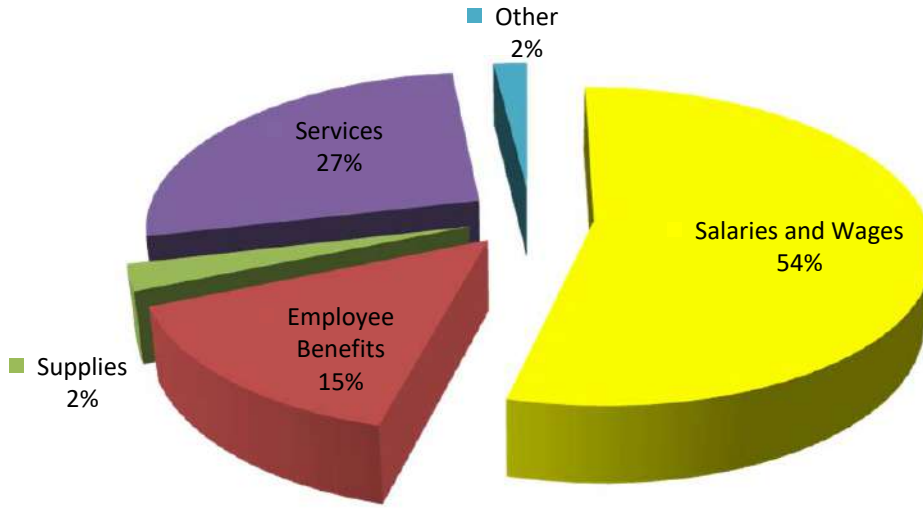
# Building Inspector's Office



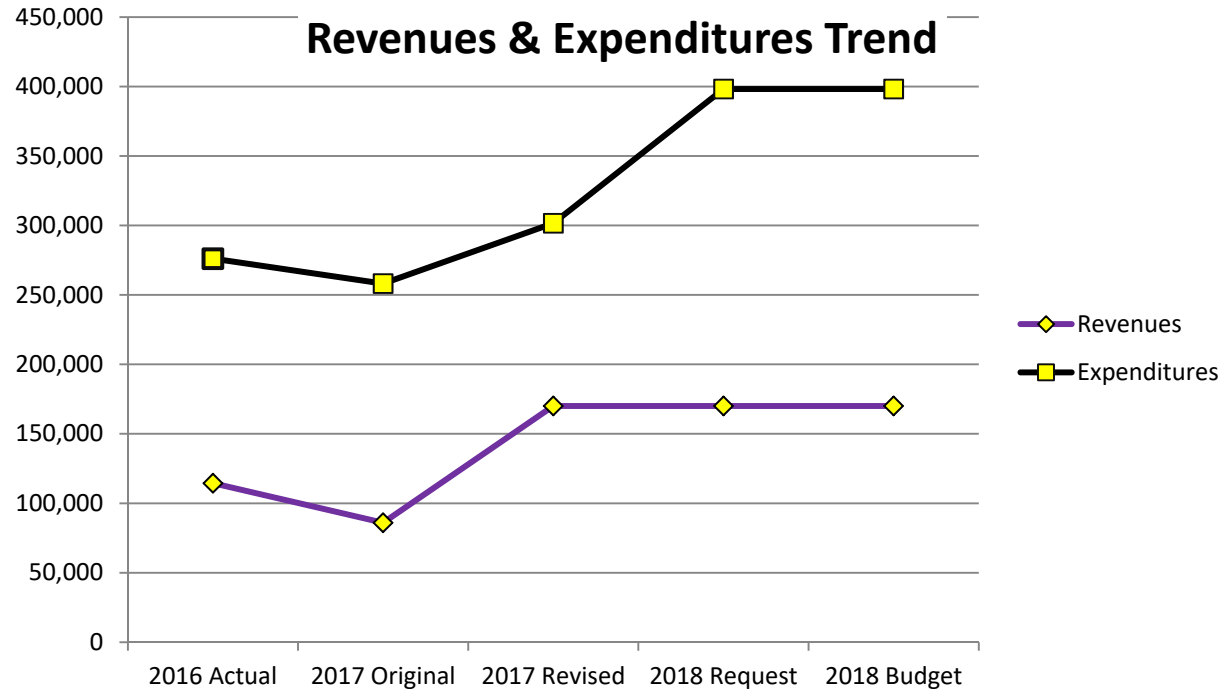
| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 137,381            | 137,384              | 142,262             | 215,093             | 215,093            |
| Employee Benefits               | 47,783             | 49,038               | 54,569              | 58,364              | 58,364             |
| Supplies                        | 8,605              | 8,500                | 15,500              | 10,500              | 10,500             |
| Services                        | 73,084             | 56,640               | 81,640              | 106,640             | 106,640            |
| Other                           | 9,222              | 6,650                | 7,650               | 7,650               | 7,650              |
| <b>Total Expenditures</b>       | <b>276,075</b>     | <b>258,212</b>       | <b>301,621</b>      | <b>398,247</b>      | <b>398,247</b>     |

# Building Inspector's Office

### 2018 Budgeted Expenditures by Category



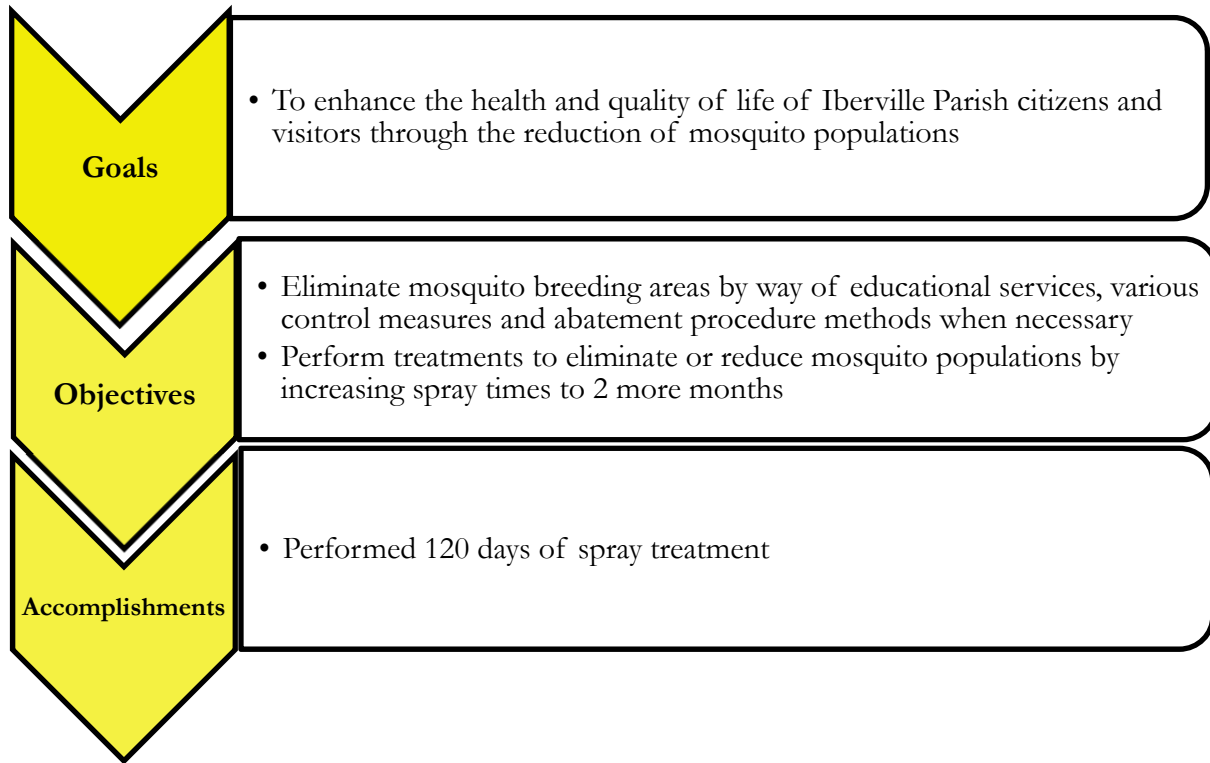
### Revenues & Expenditures Trend





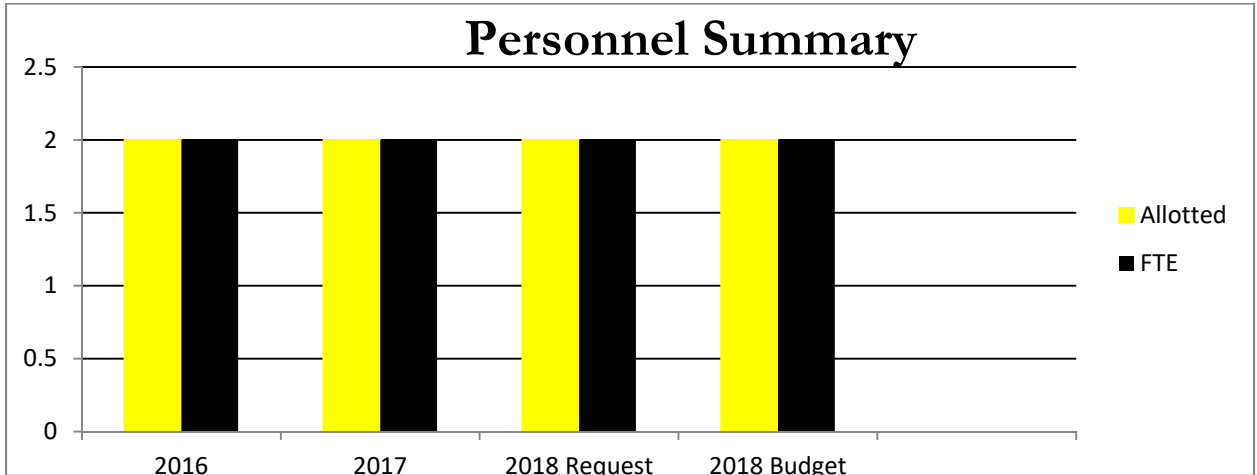
# Mosquito Abatement

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

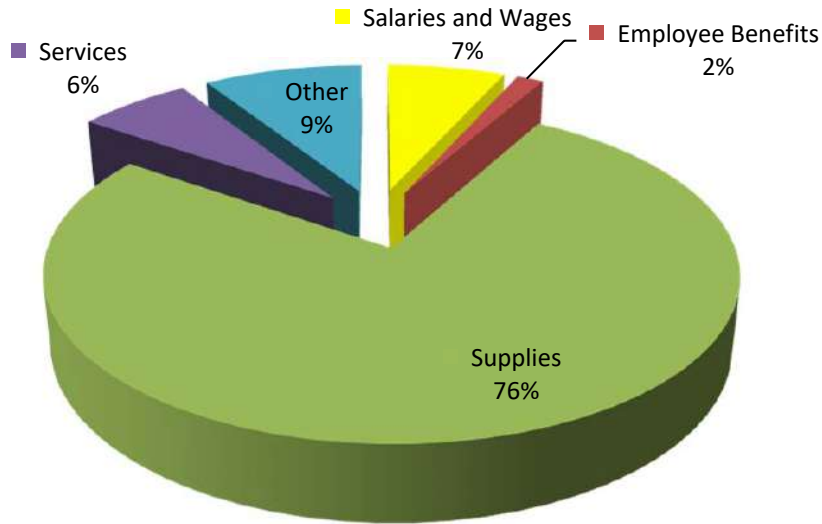


| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 12,038             | 5,730                | 8,526               | 5,730               | 5,730              |
| Employee Benefits               | 2,793              | 1,295                | 1,776               | 1,295               | 1,295              |
| Supplies                        | 145,677            | 65,000               | 61,500              | 65,000              | 65,000             |
| Services                        | 4,678              | 1,500                | 1,500               | 5,500               | 5,500              |
| Capital Outlay                  | 16,000             | -                    | 0                   | 0                   | 0                  |
| Other                           | 1,934              | 7,220                | 7,700               | 7,720               | 7,720              |
| <b>Total Expenditures</b>       | <b>183,120</b>     | <b>80,745</b>        | <b>81,002</b>       | <b>85,245</b>       | <b>85,245</b>      |



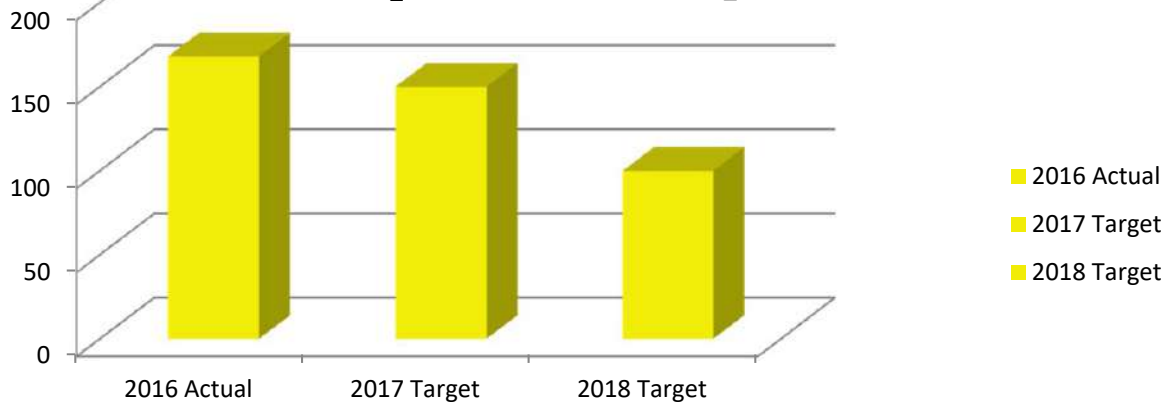
# Mosquito Abatement

## 2018 Budgeted Expenditures by Category



| Performance Indicators                                | 2016 Actual | 2017 Target | 2018 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                 | 140         | 120         | 180         |

## # of mosquito treatments performed

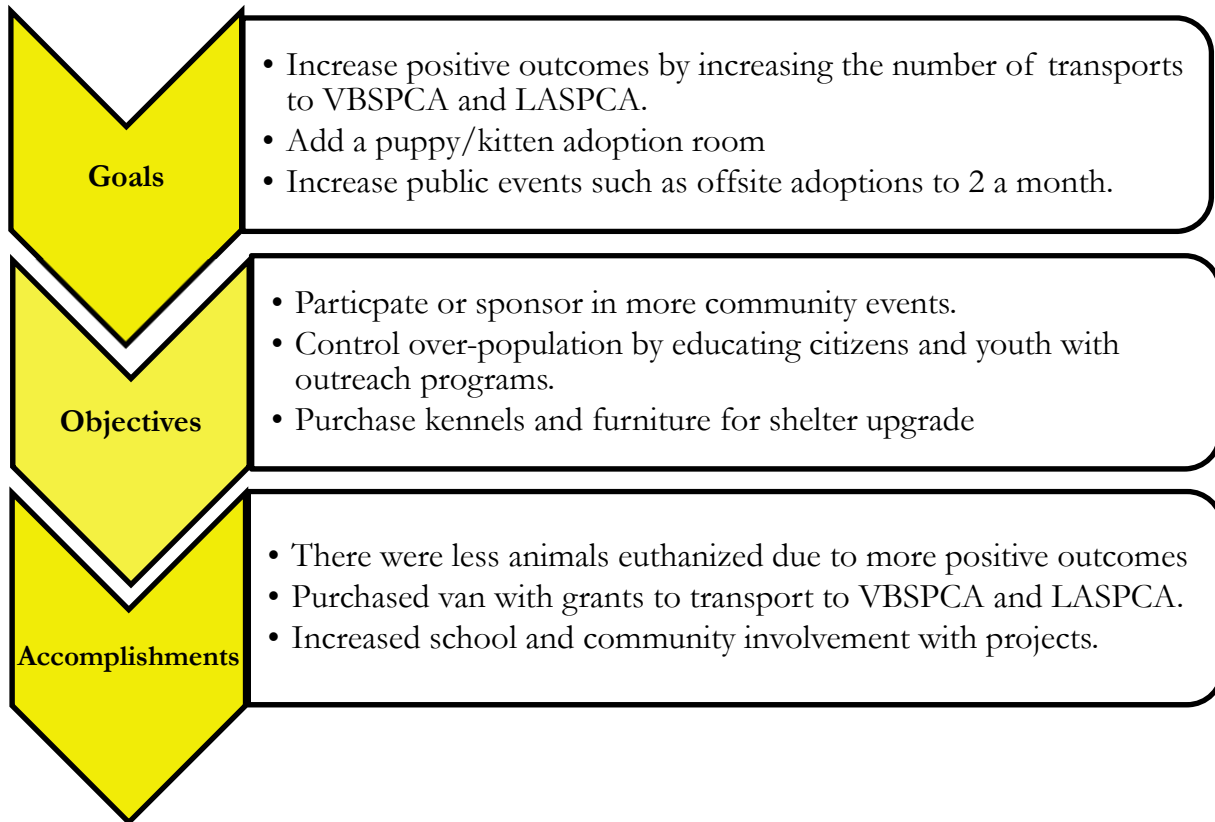






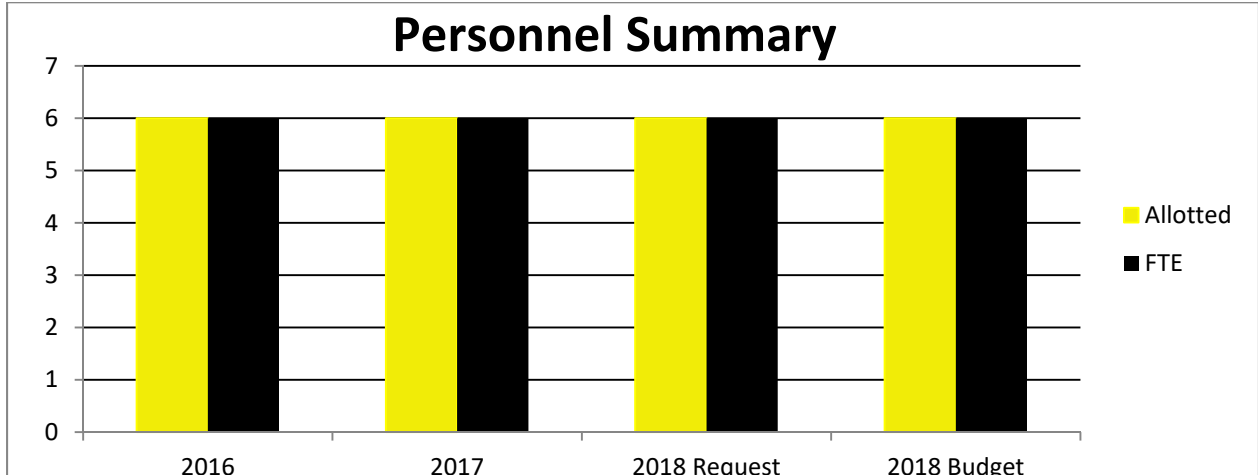
# Animal Control Office

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.





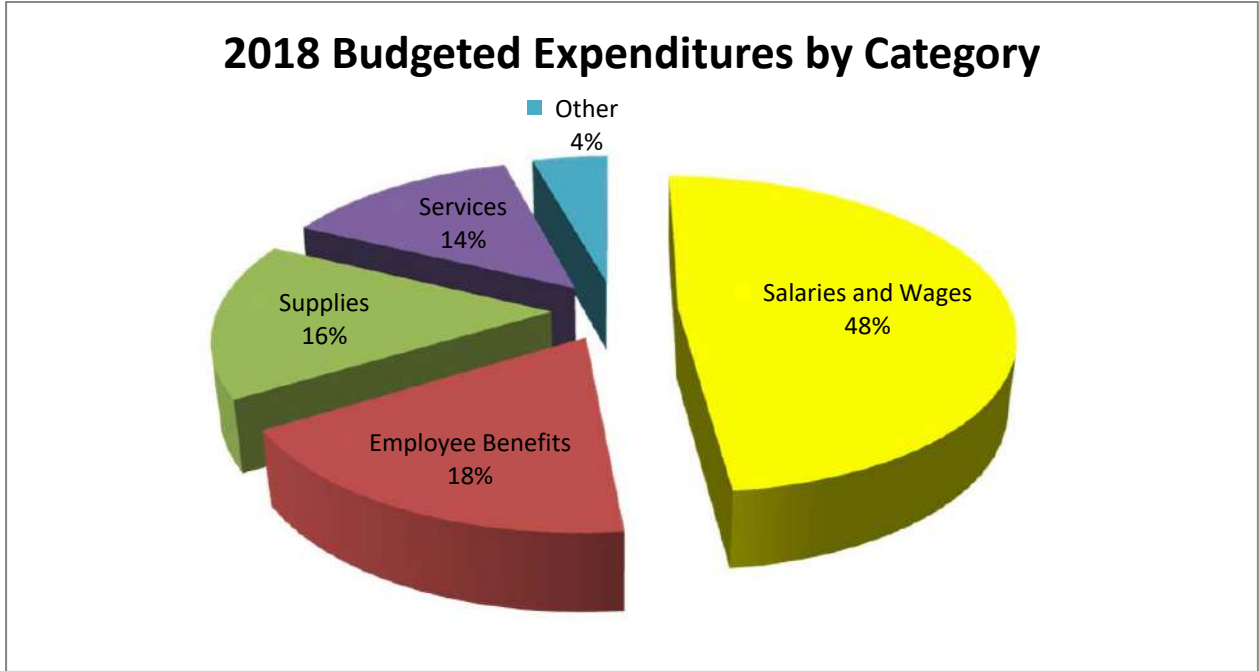
# Animal Control Office



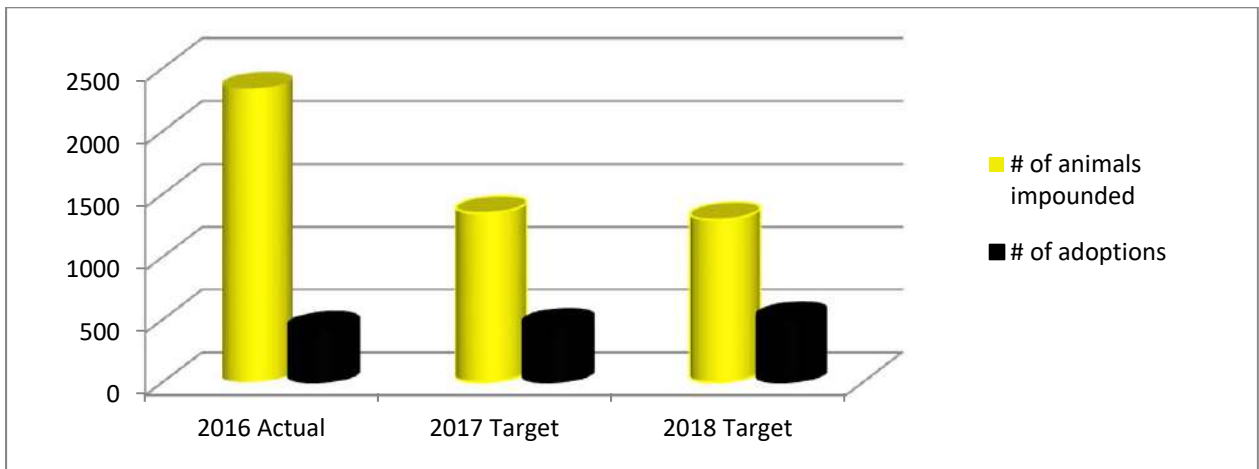
| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 202,940            | 180,575              | 222,558             | 204,433             | 204,433            |
| Employee Benefits               | 69,440             | 72,185               | 80,942              | 76,280              | 76,280             |
| Supplies                        | 57,543             | 61,050               | 64,550              | 67,500              | 67,500             |
| Services                        | 60,199             | 47,158               | 56,850              | 57,008              | 57,008             |
| Capital Outlay                  | 13,630             | 2,000                | 0                   | 0                   | 0                  |
| Other                           | 11,148             | 18,235               | 19,235              | 18,235              | 18,235             |
| <b>Total Expenditures</b>       | <b>414,900</b>     | <b>381,203</b>       | <b>444,135</b>      | <b>423,456</b>      | <b>423,456</b>     |



# Animal Control Office



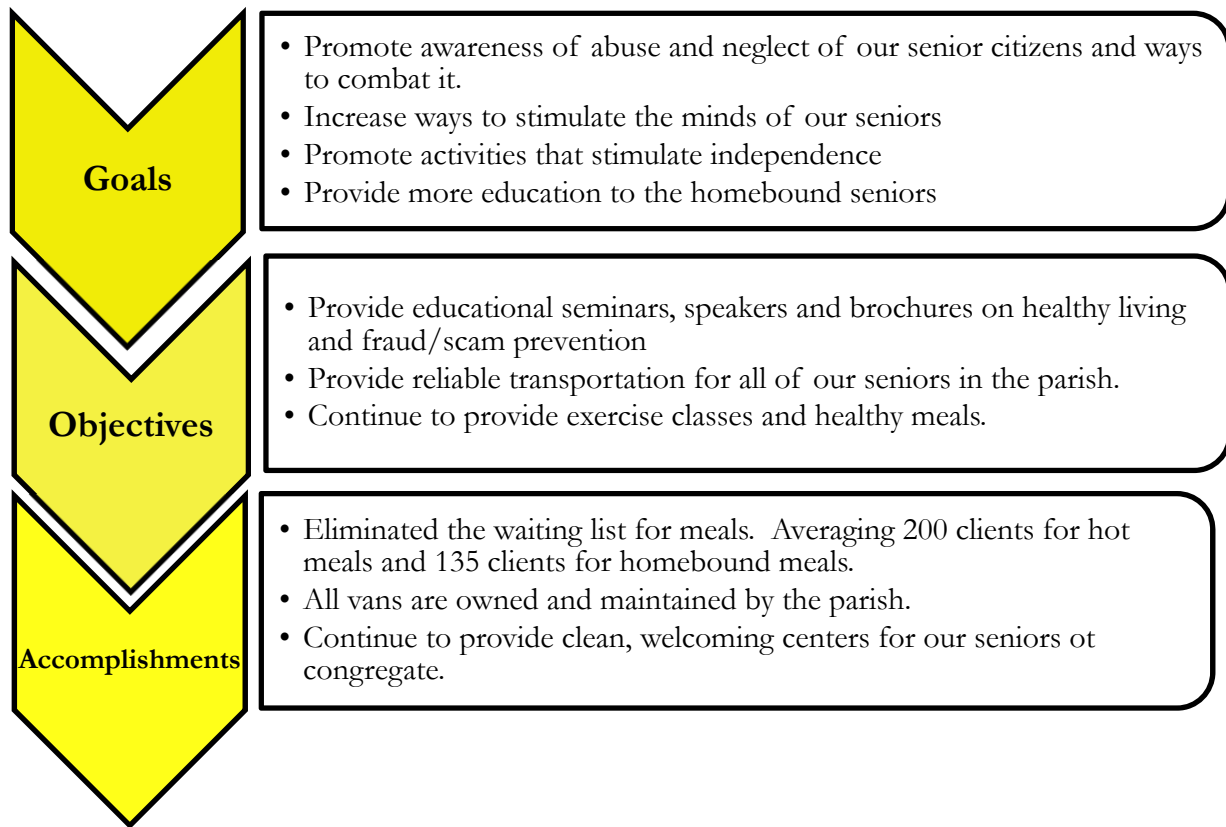
| Performance Indicators   | 2016 Actual | 2017 Target | 2018 Target |
|--|-------------|-------------|-------------|
| <i>Animal Control</i>  |             |             |             |
| 1. To control the over-population of nuisance and unwanted animals for the citizens. |             |             |             |
| a) # of animals impounded  | 2338        | 1350        | 1300        |
| b) # of adoptions  | 425         | 450         | 500         |





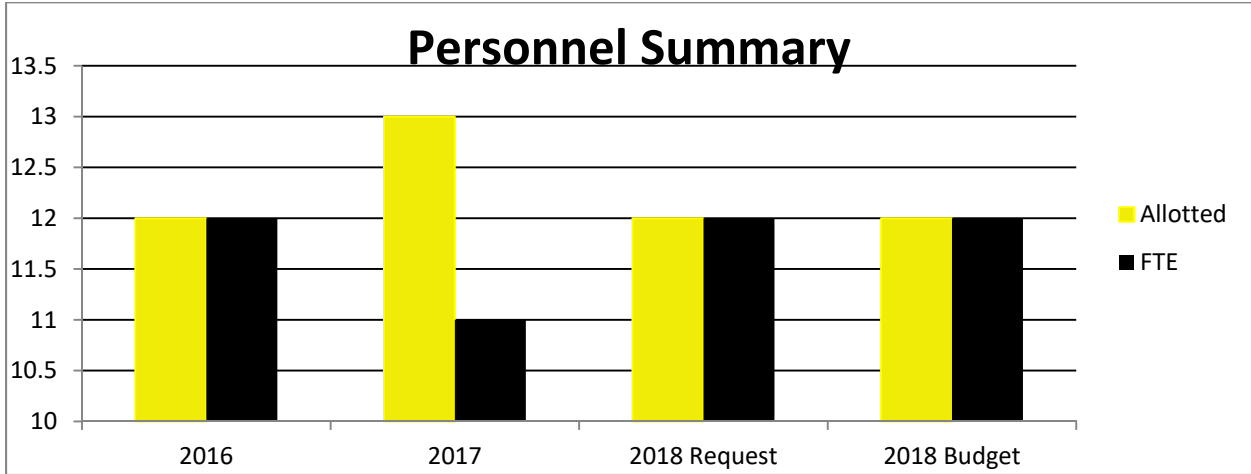
# Council on Aging

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

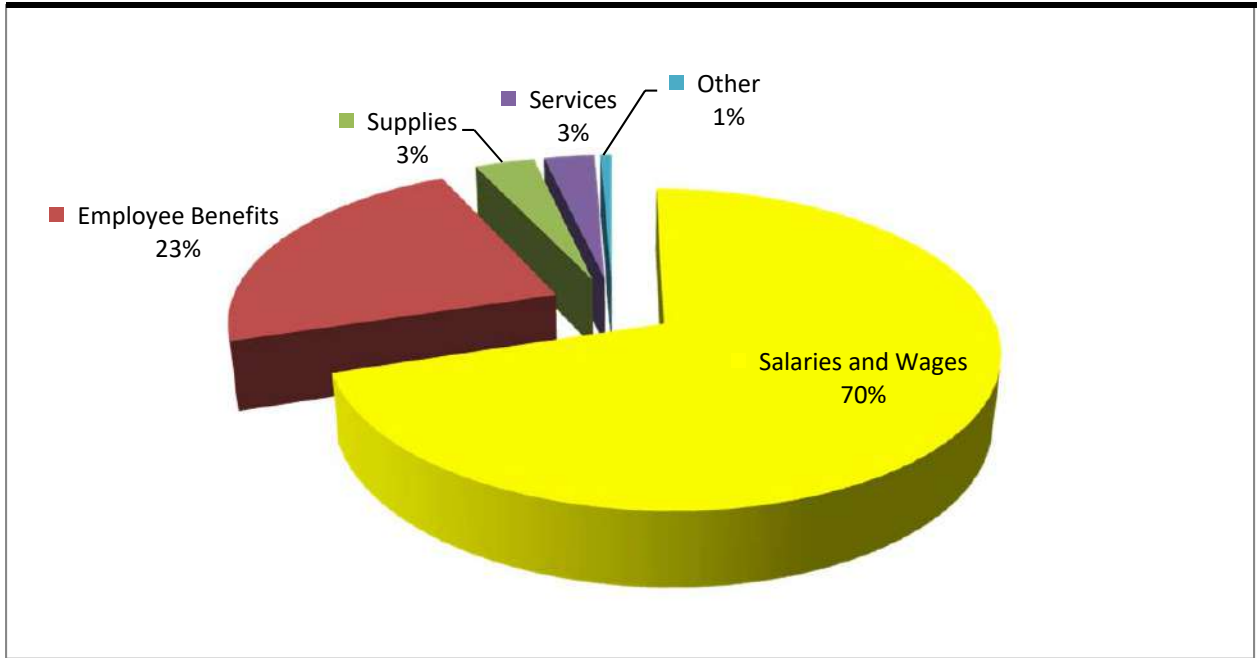


| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 392,116            | 394,513              | 402,751             | 416,317             | 416,317            |
| Employee Benefits               | 130,910            | 126,456              | 137,704             | 134,982             | 134,982            |
| Supplies                        | 15,281             | 20,500               | 14,000              | 20,700              | 20,700             |
| Services                        | 14,109             | 20,500               | 12,500              | 17,500              | 17,500             |
| Capital Outlay                  | 8,337              | 3,500                | 0                   | 0                   | 0                  |
| Other                           | 2,936              | 3,500                | 3,500               | 3,750               | 3,750              |
| <b>Total Expenditures</b>       | <b>563,689</b>     | <b>568,969</b>       | <b>570,455</b>      | <b>593,249</b>      | <b>593,249</b>     |



# Council on Aging

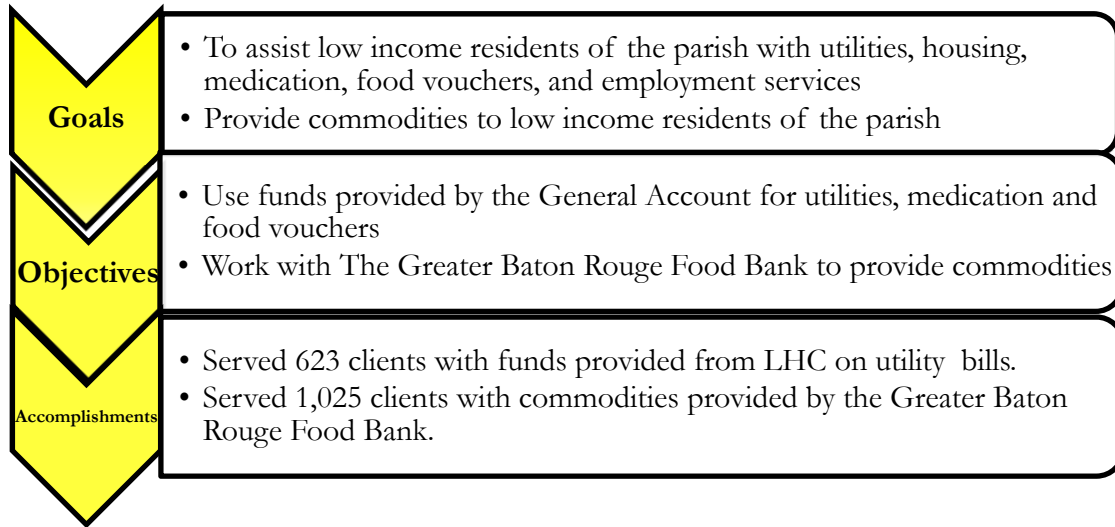
2018 Budgeted Expenditures by Category



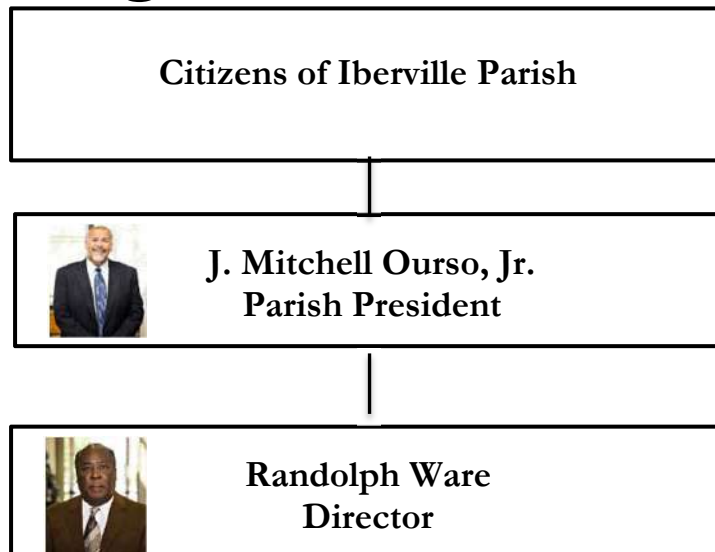


# Office of Community Services

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.

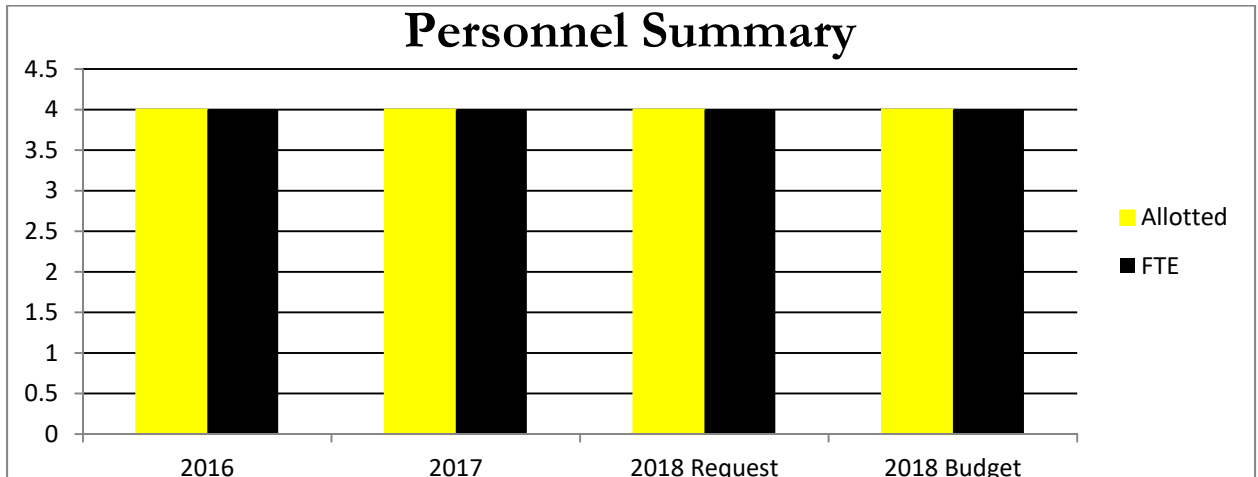


## Organizational Chart





# Office of Community Services



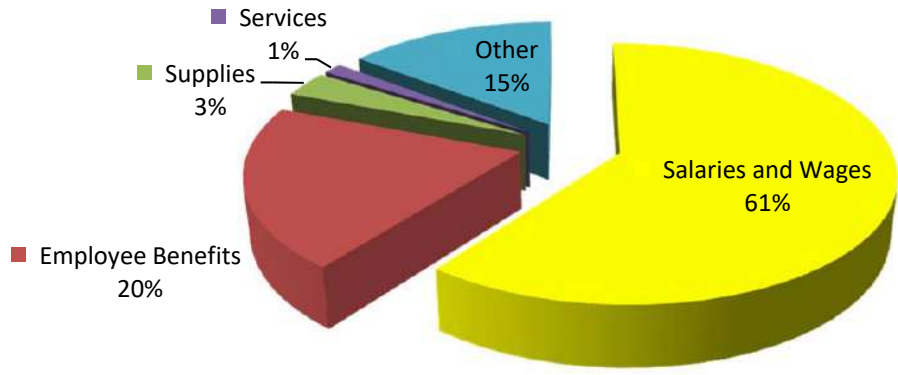
| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 176,785            | 180,482              | 180,584             | 184,371             | 184,371            |
| Employee Benefits               | 56,917             | 63,267               | 63,332              | 61,994              | 61,994             |
| Supplies                        | 10,161             | 16,634               | 7,500               | 10,000              | 10,000             |
| Services                        | 3,139              | 6,750                | 3,000               | 4,150               | 4,150              |
| Other                           | 45,862             | 38,750               | 35,400              | 44,650              | 44,650             |
| <b>Total Expenditures</b>       | <b>292,864</b>     | <b>305,883</b>       | <b>289,816</b>      | <b>305,165</b>      | <b>305,165</b>     |



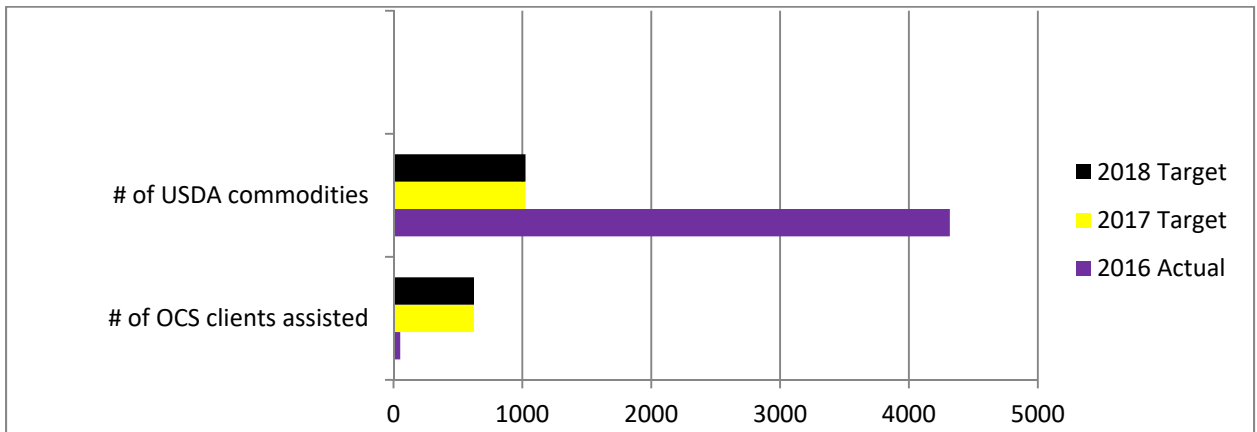


# Office of Community Services

## 2018 Budgeted Expenditures by Category



| Performance Indicators   | 2016 Actual | 2017 Target | 2018 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          | 625         | 625         |
| b) # of USDA commodities   | 4317        | 1,025       | 1,025       |



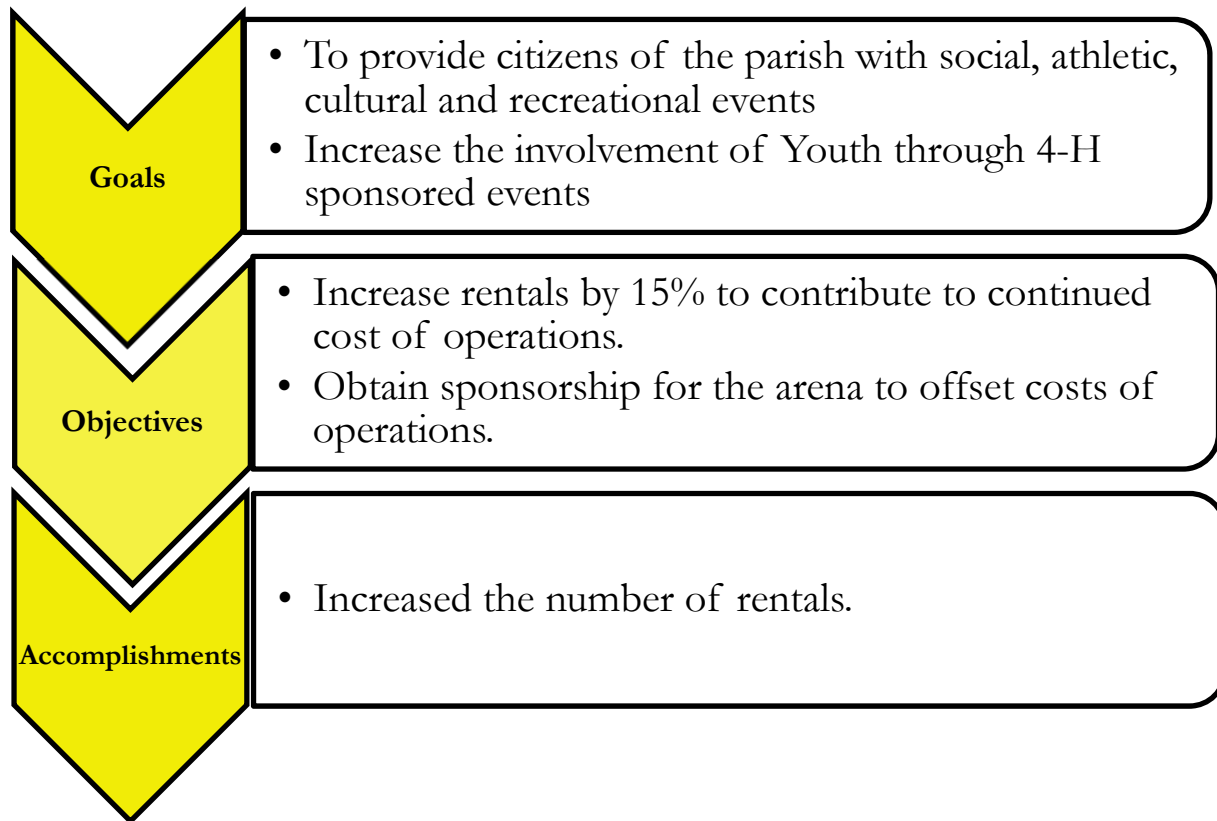


# Multipurpose Center

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.

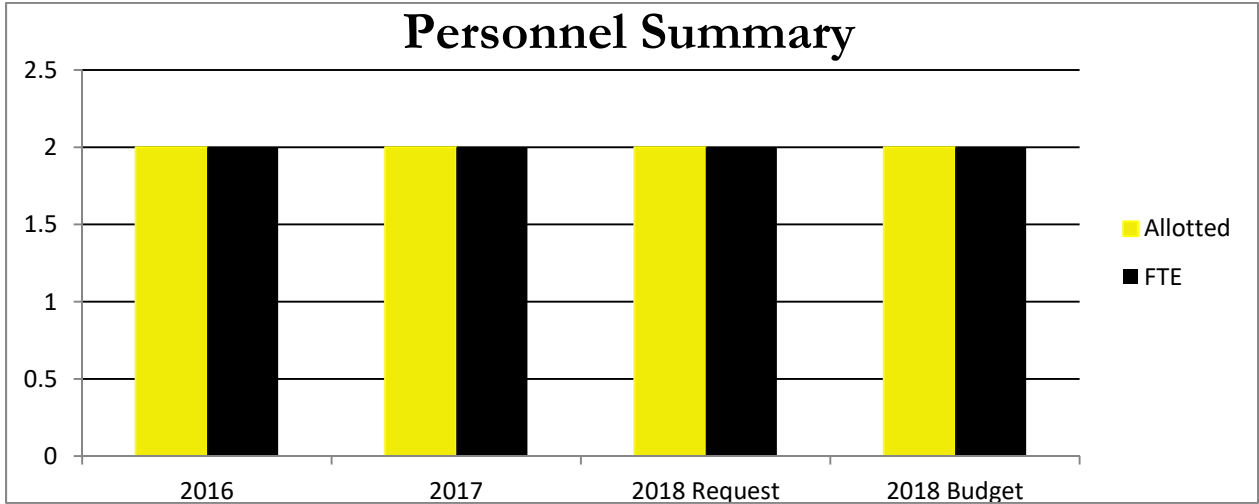
The Center includes a 275 feet by 125 feet arena with stadium seating, full commercial kitchen facilities, bathrooms, state-of-the-art sound system, scoreboard and electric display board. It also includes a 32 feet by 50 feet pavilion.

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

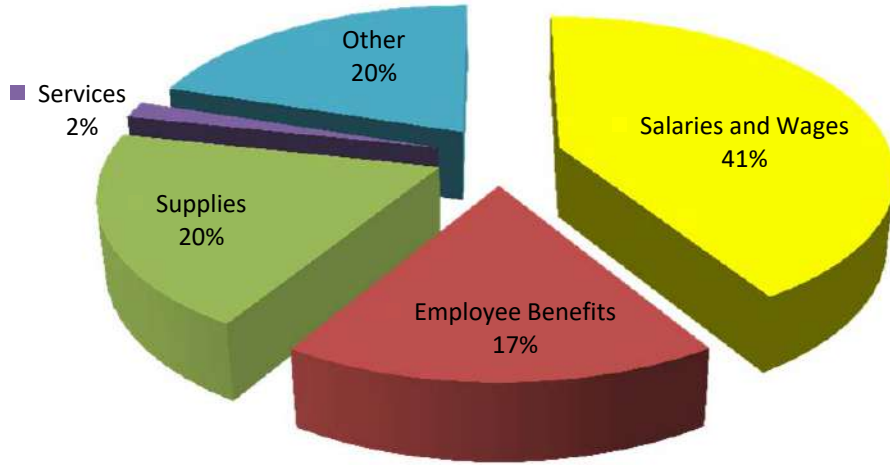


| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 89,658             | 80,517               | 84,483              | 37,440              | 37,440             |
| Employee Benefits               | 41,768             | 33,955               | 40,143              | 15,941              | 15,941             |
| Supplies                        | 8,165              | 18,900               | 6,500               | 17,900              | 17,900             |
| Services                        | 373                | 2,040                | 500                 | 1,500               | 1,500              |
| Capital Outlay                  | 2,675              | 7,000                | 7,000               | 0                   | 0                  |
| Other                           | 9,111              | 23,150               | 9,350               | 18,150              | 18,150             |
| <b>Total Expenditures</b>       | <b>151,750</b>     | <b>165,562</b>       | <b>147,976</b>      | <b>90,931</b>       | <b>90,931</b>      |

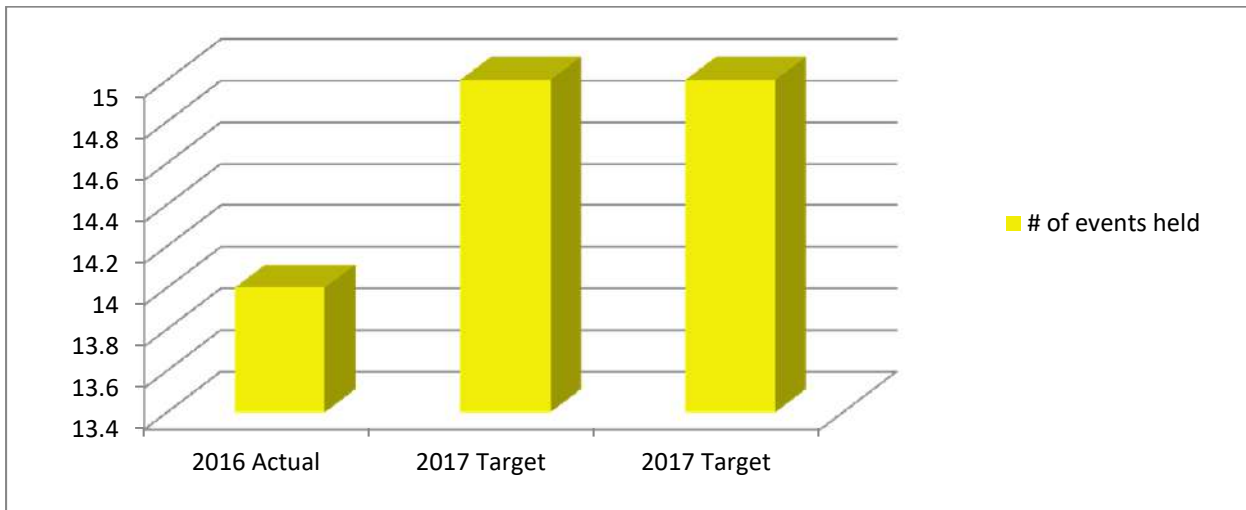


# Multipurpose Center

## 2018 Budgeted Expenditures by Category



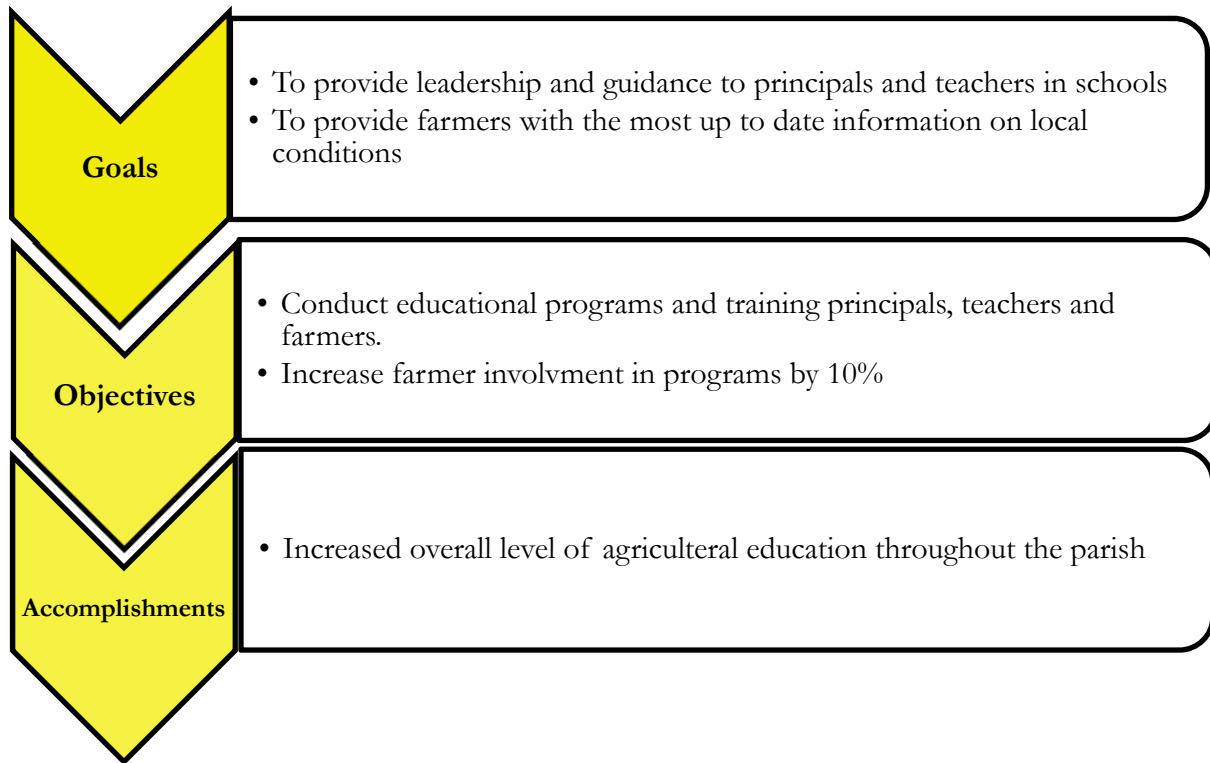
| Performance Indicators  | 2016 Actual | 2017 Target | 2018 Target |
|---|-------------|-------------|-------------|
| <i>Multipurpose Center</i>  |             |             |             |
| 1. To host events in Iberville Parish for the betterment of the community |             |             |             |
| a. # of events held   | 14          | 12          | 12          |





# Parish Farm Agent

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

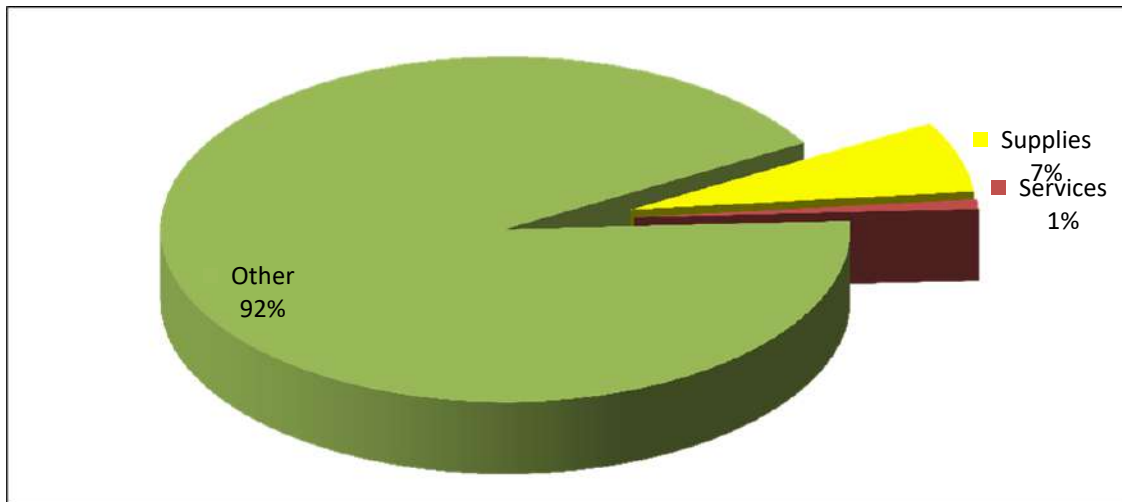




# Parish Farm Agent

| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Supplies                        | 3,065              | 2,755                | 2,755               | 2,755               | 2,755              |
| Services                        | 375                | 375                  | 375                 | 375                 | 375                |
| Capital Outlay                  | 0                  | 0                    | 0                   | 0                   | 0                  |
| Other                           | 36,852             | 38,250               | 38,250              | 38,250              | 38,250             |
| <b>Total Expenditures</b>       | <b>40,292</b>      | <b>41,380</b>        | <b>41,380</b>       | <b>41,380</b>       | <b>41,380</b>      |

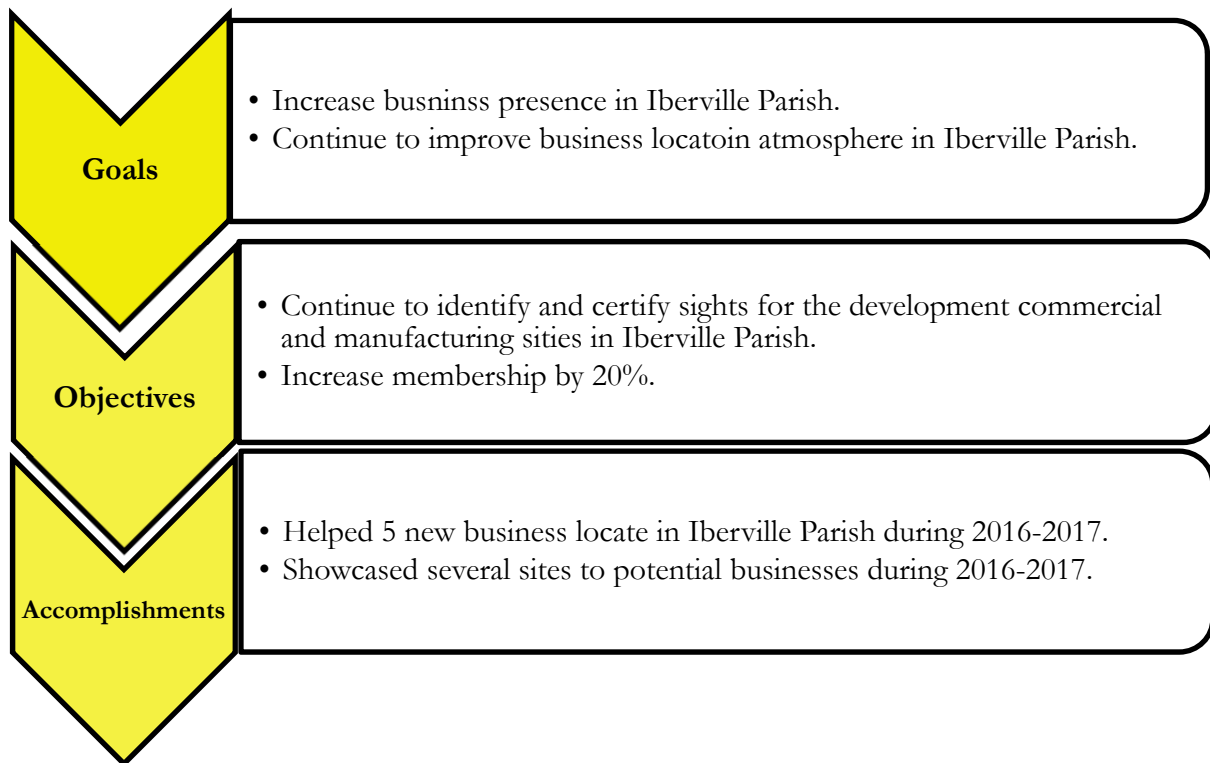
**2018 Budgeted Expenditures by Category**





# Chamber of Commerce

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

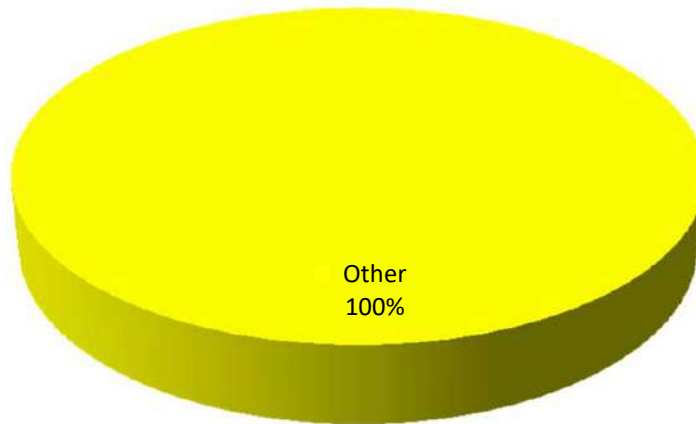




# Chamber of Commerce

| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Other                           | 147,500            | 148,500              | 148,500             | 148,500             | 148,500            |
| <b>Total Expenditures</b>       | <b>147,500</b>     | <b>148,500</b>       | <b>148,500</b>      | <b>148,500</b>      | <b>148,500</b>     |

**2018 Budgeted Expenditures by Category**





**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues   |                    |                      |                     |                     |                    |
| Property Taxes                                       |                    |                      |                     |                     |                    |
| Financial Administration - 4505                      |                    |                      |                     |                     |                    |
| Ad Valorem Taxes                                     | 1,188,910          | 1,150,000            | 1,150,000           | 1,150,000           | 1,150,000          |
| Sales Taxes  |                    |                      |                     |                     |                    |
| Financial Administration - 4505                      |                    |                      |                     |                     |                    |
| General Sales and Use                                | 6,513,653          | 4,650,000            | 6,500,000           | 6,500,000           | 6,500,000          |
| Franchise Taxes                                      |                    |                      |                     |                     |                    |
| Financial Administration - 4505                      |                    |                      |                     |                     |                    |
| Franchise  | 114,544            | 110,000              | 110,000             | 110,000             | 110,000            |
| Alcoholic beverage taxes                             |                    |                      |                     |                     |                    |
| Financial Administration - 4505                      |                    |                      |                     |                     |                    |
| Alcoholic Beverages                                  | 20,329             | 15,000               | 15,000              | 15,000              | 15,000             |
| Gaming Taxes   |                    |                      |                     |                     |                    |
| Financial Administration - 4505                      |                    |                      |                     |                     |                    |
| Video Poker  | 146,839            | 135,000              | 135,000             | 135,000             | 135,000            |
| License & Permits General Government                 |                    |                      |                     |                     |                    |
| Financial Administration - 4505                      |                    |                      |                     |                     |                    |
| Occupational and Professional                        | 388,058            | 390,000              | 390,000             | 390,000             | 390,000            |
| Building Inspection - 5410                           |                    |                      |                     |                     |                    |
| Contractor License                                   | 9,000              | 6,000                | 10,000              | 10,000              | 10,000             |
| Building Structures and Equipment                    | 25,516             |                      |                     |                     |                    |
| License and Permits - Public Safety                  |                    |                      |                     |                     |                    |
| Building Inspection - 5410                           |                    |                      |                     |                     |                    |
| Building Structures and Equipment                    | 77,929             | 75,000               | 155,000             | 155,000             | 155,000            |
| Unrestricted Intergovernmental Revenue - Not Program |                    |                      |                     |                     |                    |
| Financial Administration - 4505                      |                    |                      |                     |                     |                    |
| Federal Payments in Lieu of Taxes                    | 36,259             | 40,000               | 40,000              | 40,000              | 40,000             |
| State Shared Revenue                                 | 34,652             | 40,000               | 40,000              | 40,000              | 40,000             |
| Severance Tax Oil & Gas                              | 483,269            | 1,000,000            | 500,000             | 500,000             | 500,000            |
| Timber Severance Tax                                 | 18,004             | 5,000                | 8,000               | 8,000               | 8,000              |
| Parish Royalty Fund                                  | 6,798              | 15,000               | 5,000               | 5,000               | 5,000              |
| IGR - Capital Outlay- General Government             |                    |                      |                     |                     |                    |
| Law Enforcement Other Than Sheriff - 5115            |                    |                      |                     |                     |                    |
| Refunds of Expenditures                              |                    | 15,000               | 15,000              | 15,000              | 15,000             |
| IGR Operating - Public Health                        |                    |                      |                     |                     |                    |
| Low Income Home Energy Assistance Program Admin      |                    |                      |                     |                     |                    |
| Fees, Charges and Commissions for Services           |                    | 4,100                | 20,000              | 20,000              | 20,000             |
| IGR Operating Public Safety                          |                    |                      |                     |                     |                    |
| Financial Administration - 4505                      |                    |                      |                     |                     |                    |
| Insurance Tax  | 78,885             | 80,000               | 84,000              | 84,000              | 84,000             |
| IGR Operating - Public Health                        |                    |                      |                     |                     |                    |
| Animal Control - 6045                                |                    |                      |                     |                     |                    |
| General Government - Local Gov. Grant                | 85,977             | 88,556               | 88,556              | 232,000             | 232,000            |
| Low Income Home Energy Assistance Program Admin      |                    |                      |                     |                     |                    |
| Fees, Charges and Commissions for Services           | 19,502             |                      | 19,300              | 19,300              | 19,300             |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| FEES - General Government                             |                    |                      |                     |                     |                    |
| Financial Administration - 4505                       |                    |                      |                     |                     |                    |
| Rents   | 9,600              |                      | 9,600               | 9,600               | 9,600              |
| Planning and Zoning - 4605                            |                    |                      |                     |                     |                    |
| Zoning/Subdivision Fees                               | 780                | 1,500                | 1,500               | 1,500               | 1,500              |
| Multipurpose Center - 7045                            |                    |                      |                     |                     |                    |
| Rents   | 33,700             | 3,000                | 42,000              | 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   | 650                | 3,000                | 3,000               | 3,000               | 3,000              |
| Demolition Services                                   | 1,350              |                      |                     |                     |                    |
| FEES - Health & Human Services                        |                    |                      |                     |                     |                    |
| Animal Control - 6045                                 |                    |                      |                     |                     |                    |
| Animal Control  | 14,672             | 15,000               | 19,000              | 19,000              | 19,000             |
| General Assistance - 6125                             |                    |                      |                     |                     |                    |
| FEES FOR SERVICES - IBERVILLE                         | 2,019              |                      |                     |                     |                    |
| FEES - Culture, Recreation & Tourism                  |                    |                      |                     |                     |                    |
| North Iberville Community Center - 7260               |                    |                      |                     |                     |                    |
| Rents   | 13,075             | 11,500               | 11,500              | 11,500              | 11,500             |
| Use of Money and Property                             |                    |                      |                     |                     |                    |
| Financial Administration - 4505                       |                    |                      |                     |                     |                    |
| Interest Earnings                                     | 7,324              | 3,175                | 45,000              | 55,000              | 55,000             |
| Miscellaneous Revenues                                |                    |                      |                     |                     |                    |
| Legislative - 4001                                    |                    |                      |                     |                     |                    |
| Refunds of Expenditures                               |                    | 2,000                | 2,000               | 2,000               | 2,000              |
| Financial Administration - 4505                       |                    |                      |                     |                     |                    |
| Miscellaneous Revenue                                 | 12,010             |                      |                     |                     |                    |
| Refunds of Expenditures                               | 1,965              | 5,000                | 5,000               | 5,000               | 5,000              |
| Refunds of Expenditures - Health Insurance            | 254                |                      |                     |                     |                    |
| Sales Tax (Taxation - Collector) - 4585               |                    |                      |                     |                     |                    |
| Refunds of Expenditures - Sales Tax Salaries          | 241,744            | 240,121              | 244,223             | 241,951             | 241,951            |
| Law Enforcement other than Sheriff - 5115             |                    |                      |                     |                     |                    |
| Refunds of Expenditures                               | 14,400             |                      |                     |                     |                    |
| Gas - 5915  |                    |                      |                     |                     |                    |
| Refunds of Expenditures - Utility Department Salaries | 1,350,354          | 1,302,530            | 1,417,848           | 1,429,618           | 1,429,618          |
| Animal Control - 6045                                 |                    |                      |                     |                     |                    |
| Gifts and Donations                                   | 2,499              | 1,200                | 1,200               | 1,200               | 1,200              |
| Refunds of Expenditures                               | 187                | 500                  | 500                 | 500                 | 500                |
| Multipurpose Center - 7045                            |                    |                      |                     |                     |                    |
| Miscellaneous   | 100                |                      |                     |                     |                    |
| Transfers In  |                    |                      |                     |                     |                    |
| Criminal Court Fund - 4180                            |                    |                      |                     |                     |                    |
| Transfers From Criminal Court Fund                    |                    | 11,559               | 5,000               | 22,000              | 22,000             |
| Financial Administration - 4505                       |                    |                      |                     |                     |                    |
| Transfer From CSBG                                    |                    |                      |                     |                     |                    |
| Transfers From LiHeap                                 | 3,110              |                      |                     |                     |                    |
| Fire Protection - 5200                                |                    |                      |                     |                     |                    |
| Transfers In  |                    |                      |                     |                     |                    |

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| General Assistance - 6125                     |                    |                      |                     |                     |                    |
| Transfers from LiHeap                         |                    |                      |                     |                     |                    |
| Community Services Block Grant Program - 6131 |                    |                      |                     |                     |                    |
| Transfers from CSBG                           |                    |                      |                     |                     |                    |
| Insurance Fees                                |                    |                      |                     |                     |                    |
| Insurance - general - 4635                    |                    |                      |                     |                     |                    |
| Insurance Fees                                | 3,381,330          | 3,200,000            | 3,200,000           | 3,200,000           | 3,200,000          |
| Sale of Fixed Assets                          |                    |                      |                     |                     |                    |
| Financial Administration                      |                    |                      |                     |                     |                    |
| Proceeds from Sale of Assets                  |                    |                      |                     |                     |                    |
| 911 - 5533                                    |                    |                      |                     |                     |                    |
| Proceeds from Sale of Assets                  | -                  | -                    | -                   | -                   | -                  |
| Total Revenues                                | <u>14,339,247</u>  | <u>12,620,741</u>    | <u>14,294,227</u>   | <u>14,435,169</u>   | <u>14,435,169</u>  |

Expenditures

General Government

Legislative - 4001

|   |         |         |         |         |         |
|---|---------|---------|---------|---------|---------|
| Regular Salaries and Wages Regular                | 295,113 | 296,504 | 307,758 | 334,299 | 334,299 |
| Other Salaries and Wages Student                  | 29,891  |         | 48,587  | 48,587  | 48,587  |
| Emp Benefits FICA or Supplemental Retirement      | 20,710  | 17,394  | 23,033  | 25,047  | 25,047  |
| Deferred Compensation                             | 607     | 650     | 650     | 650     | 650     |
| Emp Benefits Retirement Contributions             | 8,660   | 10,663  | 10,663  | 7,872   | 7,872   |
| Emp Benefits - Health Insurance                   | 7,369   | 7,369   | 7,369   | 7,369   | 7,369   |
| Employee Benefits - Life & Disability             | 90      | 90      | 90      | 90      | 90      |
| Emp Benefits Worker's Comp                        | 1,649   | 2,076   | 2,076   | 2,680   | 2,680   |
| Unemployment Insurance                            | 110     | 155     | 155     | 155     | 155     |
| Publication-of Legal-Notices                      | 24,808  | 25,973  | 25,000  | 25,973  | 25,973  |
| Subscriptions to Newspapers and Periodicals       | 54      | 100     | 100     | 100     | 100     |
| Membership Dues                                   | 10,518  | 10,850  | 10,850  | 10,850  | 10,850  |
| Printing, Duplicating, Typing and Binding         | 10,746  | 7,000   | 7,000   | 7,000   | 7,000   |
| Postage and Box Rent                              | 1,083   | 1,400   | 1,400   | 1,400   | 1,400   |
| Telephone   | 12,785  | 15,600  | 15,600  | 12,700  | 12,700  |
| Rentals Equipment                                 |         | 6,000   | 1,000   | 1,000   | 1,000   |
| Maint Svcs (Contractual) Office machines          | 1,083   | 1,150   | 1,150   | 1,150   | 1,150   |
| Professional Services/Security                    | 59,090  | 25,000  | 55,000  | 33,500  | 33,500  |
| Professional Svcs Legal                           | 1,200   | 5,000   | 5,000   | 2,500   | 2,500   |
| Professional Svcs Accounting, Auditing, Bookkeepi | 20,350  | 32,000  | 32,000  | 32,000  | 32,000  |
| Miscellaneous Contractual Service                 | 4,512   | 6,000   | 6,000   | 5,000   | 5,000   |
| Office Supplies                                   | 2,879   | 3,000   | 3,500   | 7,500   | 7,500   |
| Op Supplies Uniforms and Related Items            | 192     | 700     | 700     | 700     | 700     |
| Op Supplies Food and Clothing                     | 3,136   | 4,500   | 2,000   | 4,500   | 4,500   |
| Materials Miscellaneous                           | 3,517   | 7,000   | 3,500   | 5,000   | 5,000   |
| Travel Transportation, Mileage                    | 4,742   | 5,500   | 5,500   | 5,500   | 5,500   |
| Travel Convention, Seminar Registration           | 36,903  | 43,500  | 43,500  | 43,500  | 43,500  |
| Community Events                                  |         | 1,000   | 1,000   | 1,000   | 1,000   |
| Criminal Court - 4105                             |         |         |         |         |         |
| Regular Salaries and Wages Regular                | 66,011  | 53,186  | 64,873  | 65,992  | 65,992  |
| Emp Benefits FICA or Supplemental Retirement      | 969     | 626     | 946     | 871     | 871     |
| Deferred Compensation                             | 1,799   | 1,806   | 1,806   | 1,806   | 1,806   |
| Emp Benefits Retirement Contributions             | 8,540   | 6,648   | 8,090   | 7,589   | 7,589   |
| Emp Benefits - Health Insurance                   | 7,637   | 8,804   | 10,451  | 11,162  | 11,162  |
| Emp Benefits Worker's Comp                        | 395     | 301     | 389     | 391     | 391     |
| Unemployment Insurance                            | 176     | 185     | 205     | 234     | 234     |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Professional Services Law Clerks             |                    | 50,000               | 50,000              | 50,000              | 50,000             |
| 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                                    | 330                | 800                  | 800                 | 800                 | 800                |
| Rentals Equipment                            | 4,324              | 5,500                | 4,400               | 4,400               | 4,400              |
| Maint Srvc (Contractual) Office machines     |                    |                      | 5,000               | 4,953               | 4,953              |
| Miscellaneous Contractual Service            | 8,240              | 5,000                | 5,000               | 5,000               | 5,000              |
| Office Supplies                              | 20,064             | 33,550               |                     |                     |                    |
| Book Binding and Repair                      |                    |                      | 33,500              | 30,000              | 30,000             |
| Court Attendance                             | 15,600             | 14,250               | 14,250              | 16,800              | 16,800             |
| Grants                                       | 5,370              |                      |                     |                     |                    |
| 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           | 469,843            | 457,308              | 477,394             | 478,275             | 478,275            |
| Emp Benefits FICA or Supplemental Retirement | 7,977              | 7,414                | 8,791               | 8,869               | 8,869              |
| Deferred Compensation                        | 19,145             | 19,209               | 19,375              | 19,755              | 19,755             |
| Emp Benefits Retirement Contributions        | 58,383             | 55,585               | 55,585              | 51,414              | 51,414             |
| Emp Benefits - Health Insurance              | 30,092             | 29,478               | 34,395              | 36,847              | 36,847             |
| Employee Benefits - Life & Disability        | 375                | 360                  | 464                 | 450                 | 450                |
| Emp Benefits Worker's Comp                   | 2,766              | 3,201                | 3,201               | 3,348               | 3,348              |
| Unemployment Insurance                       | 441                | 619                  | 619                 | 619                 | 619                |
| Publication-of Legal-Notices                 | 3,396              | 2,500                | 2,500               | 2,500               | 2,500              |
| Subscriptions to Newspapers and Periodicals  | 232                | 600                  | 600                 | 600                 | 600                |
| Membership Dues                              | 1,104              | 1,200                | 1,200               | 1,200               | 1,200              |
| Postage and Box Rent                         | 1,687              | 2,500                | 2,500               | 2,500               | 2,500              |
| Telephone                                    | 5,599              | 5,000                | 7,500               | 7,500               | 7,500              |
| Lease of Vehicles                            | 7,910              | 20,000               |                     | 20,000              | 20,000             |
| Professional Services                        | 4,385              | 25,000               | 25,000              | 25,000              | 25,000             |
| Miscellaneous Contractual Service            | 5,108              | 30,000               | 30,000              | 30,000              | 30,000             |
| Insurance Auto Coverage                      | 1,550              | 1,750                | 1,750               | 1,750               | 1,750              |
| Insurance Employee Liability Insurance       | 26,520             | 27,500               | 27,500              | 27,500              | 27,500             |
| Office Supplies                              | 20,355             | 15,000               | 17,500              | 15,000              | 15,000             |
| Op Supplies Food and Clothing                | 6,915              | 6,000                | 3,000               | 3,000               | 3,000              |
| Op Supplies Vehicle and Equipment            | 6,363              | 5,000                | 5,000               | 5,000               | 5,000              |
| Op Supplies - Fuel                           | 1,672              | 1,500                | 2,000               | 2,000               | 2,000              |
| Op Supplies Miscellaneous                    | 5,133              | 3,500                | 3,500               | 3,500               | 3,500              |
| Travel Transportation, Mileage               |                    |                      |                     |                     |                    |
| Travel Convention, Seminar Registration      | 429                | 4,500                | 4,500               | 4,500               | 4,500              |
| Grants                                       | 10,170             | 10,170               | 10,230              | 10,230              | 10,230             |
| Grant - Intergovernmental                    |                    |                      |                     |                     |                    |
| Grants to Plaquemine                         |                    |                      |                     |                     |                    |
| Registrar of Voters - 4405                   |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 54,129             | 56,427               | 56,427              | 56,427              | 56,427             |
| Emp Benefits FICA or Supplemental Retirement | 1,683              | 1,824                | 1,835               | 1,824               | 1,824              |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| Deferred Compensation                             | 4,039              | 2,980                | 2,980               | 2,980               | 2,980              |
| Emp Benefits Retirement Contributions             | 8,423              | 7,940                | 7,940               | 7,940               | 7,940              |
| Emp Benefits Worker's Comp                        | 325                | 395                  | 395                 | 395                 | 395                |
| Unemployment Insurance                            | 429                | 155                  | 472                 | 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                                   | 650                | 1,500                | 1,500               | 1,500               | 1,500              |
| Postage and Box Rent                              | 4,412              | 5,000                | 5,000               | 5,000               | 5,000              |
| Telephone   | 3,339              | 4,500                | 4,500               | 4,500               | 4,500              |
| Rentals Equipment                                 |                    | 1,300                |                     |                     |                    |
| Maint Srvc (Contractual) Office machines          | 648                | 1,750                | 750                 | 750                 | 750                |
| Insurance and Surety Bonds                        | 125                | 300                  | 300                 | 300                 | 300                |
| Office Supplies                                   | 3,165              | 7,500                | 7,500               | 7,500               | 7,500              |
| Op Supplies Food and Clothing                     | 118                | 200                  | 300                 | 300                 | 300                |
| Travel Transportation, Mileage                    | 1,055              | 3,000                | 3,000               | 3,000               | 3,000              |
| Travel Convention, Seminar Registration           | 2,480              | 10,000               | 10,000              | 10,000              | 10,000             |
| Election Expenses                                 |                    | 15,000               |                     | 15,000              | 15,000             |
| Financial Administration - 4505                   |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular                | 306,765            | 302,037              | 335,691             | 369,886             | 369,886            |
| Regular Salaries and Wages Overtime               |                    |                      |                     |                     |                    |
| Emp Benefits FICA or Supplemental Retirement      | 4,621              | 4,380                | 5,769               | 7,040               | 7,040              |
| Deferred Compensation                             | 15,371             | 15,430               | 15,430              | 13,116              | 13,116             |
| Emp Benefits Retirement Contributions             | 39,129             | 37,755               | 38,465              | 39,427              | 39,427             |
| Emp Benefits - Health Insurance                   | 30,092             | 36,847               | 37,375              | 44,217              | 44,217             |
| Employee Benefits - Life & Disability             | 450                | 450                  | 488                 | 540                 | 540                |
| Emp Benefits Worker's Comp                        | 1,809              | 2,114                | 2,114               | 3,700               | 3,700              |
| Unemployment Insurance                            | 533                | 774                  | 839                 | 1,083               | 1,083              |
| Miscellaneous                                     |                    |                      |                     |                     |                    |
| Publication-of Legal-Notices                      | 1,448              | 500                  | 1,500               | 1,500               | 1,500              |
| Subscriptions to Newspapers and Periodicals       |                    | 200                  |                     |                     |                    |
| Membership Dues                                   | 1,110              | 1,000                | 1,000               | 1,000               | 1,000              |
| Postage and Box Rent                              | 11,643             | 10,000               | 10,000              | 10,000              | 10,000             |
| Telephone   | 4,494              | 7,000                | 7,000               | 7,000               | 7,000              |
| Monitoring Services                               | 384                | 550                  | 550                 | 550                 | 550                |
| Rentals Equipment                                 | 4,579              | 5,000                | 5,000               | 5,000               | 5,000              |
| Maint Srvc (Contractual) Office machines          | 5,750              | 5,100                | 5,100               | 5,100               | 5,100              |
| Professional Services                             |                    |                      |                     |                     |                    |
| Professional Srvc Accounting, Auditing, Bookkeepi | 3,385              | 3,000                | 8,000               | 3,000               | 3,000              |
| Miscellaneous Contractual Service                 | 24,748             | 15,000               | 35,000              | 25,000              | 25,000             |
| Insurance Auto Coverage                           | 775                | 1,500                | 1,500               | 1,500               | 1,500              |
| Office Supplies                                   | 18,944             | 19,200               | 19,200              | 19,200              | 19,200             |
| Op Supplies Food and Clothing                     | 2,354              | 4,000                | 4,000               | 4,000               | 4,000              |
| Op Supplies Vehicle and Equipment                 | 132                | 1,300                | 500                 | 500                 | 500                |
| Op Supplies - Fuel                                | 649                | 1,200                | 750                 | 750                 | 750                |
| Op Supplies Miscellaneous                         | (2,151)            | 12,200               | 1,200               | 1,200               | 1,200              |
| Travel Transportation, Mileage                    |                    | 1,500                | 1,500               | 1,500               | 1,500              |
| Travel Convention, Seminar Registration           | 618                | 8,000                | 8,000               | 8,000               | 8,000              |
| Acquisition of Land                               |                    |                      |                     |                     |                    |
| Grants  | 978                |                      |                     |                     |                    |
| Sales Taxes - 4507                                |                    |                      |                     |                     |                    |
| Grants to St. Gabriel                             | 310,099            | 250,000              | 275,000             | 275,000             | 275,000            |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

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|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Human Resources - Personnel Management - 4535          |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular                     | 83,331             | 64,210               | 78,168              | 64,210              | 64,210             |
| Regular Salaries and Wages Overtime                    |                    |                      |                     |                     |                    |
| Other Salaries and Wages Student                       | 135,486            | 75,000               | 75,000              |                     |                    |
| Emp Benefits FICA or Supplemental Retirement           | 12,779             | 931                  | 6,564               | 931                 | 931                |
| Deferred Compensation                                  | 2,590              | 2,600                | 2,600               | 2,600               | 2,600              |
| Emp Benefits Retirement Contributions                  | 8,309              | 8,026                | 8,026               | 7,384               | 7,384              |
| Emp Benefits - Health Insurance                        | 8,727              | 7,369                | 7,369               | 7,369               | 7,369              |
| Employee Benefits - Life & Disability                  | 90                 | 90                   | 90                  | 90                  | 90                 |
| Emp Benefits Worker's Comp                             | 840                | 449                  | 469                 | 449                 | 449                |
| Unemployment Compensation                              |                    |                      |                     |                     |                    |
| Unemployment Insurance                                 | 97                 | 155                  | 2,687               | 155                 | 155                |
| Miscellaneous  | 68                 |                      |                     |                     |                    |
| Publication-of Legal-Notices                           |                    | 1,000                | 1,000               | 1,000               | 1,000              |
| Postage and Box Rent                                   | 340                | 750                  | 750                 | 750                 | 750                |
| Telephone  | 64                 | 2,000                | 500                 | 2,000               | 2,000              |
| Professional Services                                  | 13,443             | 2,500                | 2,500               | 3,000               | 3,000              |
| Professional Svcs Medical and Dental                   | 16,954             | 18,800               | 20,000              | 20,000              | 20,000             |
| Professional Svcs Legal                                |                    | 500                  |                     | 500                 | 500                |
| Miscellaneous Contractual Service                      | 1,236              | 1,500                | 1,500               | 1,500               | 1,500              |
| Office Supplies  | 4,171              | 5,000                | 7,500               | 5,000               | 5,000              |
| Op Supplies Food and Clothing                          | 598                | 2,000                | 2,000               | 3,000               | 3,000              |
| 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                     | 179,438            | 176,987              | 180,278             | 179,920             | 179,920            |
| Regular Salaries and Wages Overtime                    | 191                |                      | 677                 |                     |                    |
| Emp Benefits FICA or Supplemental Retirement           | 2,593              | 2,566                | 2,627               | 2,609               | 2,609              |
| Deferred Compensation                                  | 5,452              | 6,749                | 6,822               | 7,015               | 7,015              |
| Emp Benefits Retirement Contributions                  | 22,737             | 22,123               | 22,123              | 20,691              | 20,691             |
| Emp Benefits - Health Insurance                        | 29,478             | 29,478               | 29,478              | 29,478              | 29,478             |
| Employee Benefits - Life & Disability                  | 360                | 360                  | 360                 | 360                 | 360                |
| Emp Benefits Worker's Comp                             | 1,050              | 1,239                | 1,239               | 1,259               | 1,259              |
| Unemployment Insurance                                 | 445                | 619                  | 619                 | 619                 | 619                |
| General Services (Other General Administration) - 4600 |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular                     | 94,861             | 137,592              | 137,592             | 62,504              | 62,504             |
| Regular Salaries and Wages Overtime                    | 3,944              |                      |                     |                     |                    |
| Emp Benefits FICA or Supplemental Retirement           | 1,400              | 1,995                | 4,046               | 906                 | 906                |
| Deferred Compensation                                  | 48                 |                      | 2,452               |                     |                    |
| Emp Benefits Retirement Contributions                  | 12,836             | 17,199               | 17,199              | 7,188               | 7,188              |
| Emp Benefits - Health Insurance                        | 8,598              | 14,739               | 14,739              | 7,369               | 7,369              |
| Employee Benefits - Life & Disability                  | 127                | 180                  | 188                 | 90                  | 90                 |
| Emp Benefits Worker's Comp                             | 593                | 963                  | 963                 | 438                 | 438                |
| Unemployment Insurance                                 | 280                | 310                  | 310                 | 154                 | 154                |
| Telephone  | 1,406              | 1,500                | 1,500               | 1,500               | 1,500              |
| Monitoring Services                                    |                    | 300                  |                     |                     |                    |
| Insurance Auto Coverage                                | 775                | 1,000                | 1,000               | 1,000               | 1,000              |
| Office Supplies  | 94                 | 1,000                |                     |                     |                    |
| Op Supplies Food and Clothing                          | 144                | 200                  |                     |                     |                    |
| Op Supplies Vehicle and Equipment                      | 2,490              | 500                  | 150                 | 150                 | 150                |
| Op Supplies - Fuel                                     | 1,623              | 1,500                | 1,500               | 1,500               | 1,500              |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

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|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Travel Convention, Seminar Registration      |                    |                      |                     |                     |                    |
| Planning and Zoning - 4605                   |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 3,420              | 3,600                | 3,750               | 3,600               | 3,600              |
| Per Diem                                     | 1,000              |                      | 1,475               | 1,500               | 1,500              |
| Emp Benefits FICA or Supplemental Retirement | 48                 | 275                  | 275                 | 286                 | 286                |
| Deferred Compensation                        | 41                 | 30                   | 43                  | 43                  | 43                 |
| Emp Benefits - Health Insurance              |                    |                      | 950                 | 950                 | 950                |
| Employee Benefits - Life & Disability        |                    |                      | 12                  | 12                  | 12                 |
| Emp Benefits Worker's Comp                   | 18                 | 13                   | 19                  | 19                  | 19                 |
| Unemployment Insurance                       | 4                  | 4                    | 11                  | 11                  | 11                 |
| Publication-of Legal-Notices                 | 2,516              | 2,000                | 3,000               | 3,000               | 3,000              |
| Membership Dues                              | 9,360              | 9,360                | 9,360               | 9,360               | 9,360              |
| Postage and Box Rent                         |                    |                      |                     |                     |                    |
| Professional Services                        |                    | 5,000                | 5,000               | 5,000               | 5,000              |
| Professional Srvcs Engineering               | 28,178             | 10,000               | 10,000              | 10,000              | 10,000             |
| Office Supplies                              | 24                 |                      |                     |                     |                    |
| Grants                                       | 43,000             | 43,000               | 43,000              | 43,000              | 43,000             |
| Information Technology - 4610                |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 138,395            | 141,648              | 141,648             | 115,482             | 115,482            |
| Regular Salaries and Wages Overtime          | 652                |                      | 1,847               |                     |                    |
| Emp Benefits FICA or Supplemental Retirement | 1,978              | 2,054                | 2,054               | 1,674               | 1,674              |
| Deferred Compensation                        | 1,324              | 1,310                | 1,310               |                     |                    |
| Emp Benefits Retirement Contributions        | 18,065             | 17,706               | 17,706              | 13,280              | 13,280             |
| Emp Benefits - Health Insurance              | 21,494             | 22,108               | 22,108              | 14,739              | 14,739             |
| Employee Benefits - Life & Disability        | 262                | 270                  | 270                 | 180                 | 180                |
| Emp Benefits Worker's Comp                   | 834                | 992                  | 992                 | 808                 | 808                |
| Unemployment Insurance                       | 300                | 464                  | 464                 | 310                 | 310                |
| Telephone                                    | 41,000             | 60,000               | 60,000              | 60,000              | 60,000             |
| Monitoring Services                          | 292                |                      |                     |                     |                    |
| Maint Srvcs (Contractual) Office machines    |                    | 1,500                | 1,500               | 1,500               | 1,500              |
| Professional Services                        | 8,463              | 30,000               | 30,000              | 30,000              | 30,000             |
| Insurance Auto Coverage                      | 1,550              |                      |                     |                     |                    |
| Office Supplies                              | 11,926             | 12,000               | 12,000              | 15,000              | 15,000             |
| Op Supplies Food and Clothing                | 125                | 500                  |                     |                     |                    |
| Op Supplies Vehicle and Equipment            | 462                |                      | 500                 | 462                 | 462                |
| Op Supplies-Fuel                             | 498                |                      | 500                 | 498                 | 498                |
| Maintenance Contracts                        | 39,345             | 30,000               | 30,000              | 30,000              | 30,000             |
| Travel Transportation, Mileage               |                    | 2,000                | 2,000               | 2,000               | 2,000              |
| Travel Convention, Seminar Registration      |                    | 5,000                | 5,000               | 15,000              | 15,000             |
| General Government Buildings and Plant       |                    |                      |                     |                     |                    |
| Grants to Maringouin                         | 50,000             |                      |                     |                     |                    |
| Traffic Control                              |                    |                      |                     |                     |                    |
| Grants to St. Garbiel                        | 26,410             |                      |                     |                     |                    |
| Insurance - general - 4635                   |                    |                      |                     |                     |                    |
| Insurance Miscellaneous                      | 2,695,223          | 2,800,000            | 2,800,000           | 2,800,000           | 2,800,000          |
| Public Building Maintenance - 5620           |                    |                      |                     |                     |                    |
| Grants                                       |                    |                      |                     |                     |                    |
| Veterans Memorial - 7440                     |                    |                      |                     |                     |                    |
| Materials Miscellaneous                      | 36,295             | 30,000               |                     |                     |                    |
| Public Housing                               |                    |                      |                     |                     |                    |
| Refunds - Federal Program Revenue            |                    |                      |                     |                     |                    |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| Public Safety                                 |                    |                      |                     |                     |                    |
| Criminal Court Fund - 4180                    |                    |                      |                     |                     |                    |
| Professional Services                         | 9,684              | 10,000               |                     |                     |                    |
| Human Resources - Safety Program - 4536       |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular            | 50,391             | 50,586               | 50,733              | 52,041              | 52,041             |
| Regular Salaries and Wages Overtime           | 1,240              |                      |                     |                     |                    |
| Emp Benefits FICA or Supplemental Retirement  | 730                | 733                  | 733                 | 755                 | 755                |
| Deferred Compensation                         | 259                | 260                  | 260                 | 260                 | 260                |
| Emp Benefits Retirement Contributions         | 6,707              | 6,323                | 6,342               | 5,985               | 5,985              |
| Emp Benefits - Health Insurance               | 7,369              | 7,369                | 7,369               | 7,369               | 7,369              |
| Employee Benefits - Life & Disability         | 90                 | 90                   | 90                  | 90                  | 90                 |
| Emp Benefits Worker's Comp                    | 310                | 354                  | 354                 | 364                 | 364                |
| Unemployment Insurance                        | 108                | 155                  | 155                 | 155                 | 155                |
| Telephone                                     | 531                |                      | 500                 | 500                 | 500                |
| Postage and Box Rent                          |                    |                      |                     |                     |                    |
| Professional Services                         | 72,766             |                      |                     |                     |                    |
| Pager, Messenger, and Delivery Service        |                    | 275                  |                     | 275                 | 275                |
| Monitoring Services                           | 319                | 550                  | 550                 | 550                 | 550                |
| Insurance Auto Coverage                       | 775                | 2,000                | 2,000               | 2,000               | 2,000              |
| Office Supplies                               | 799                | 825                  | 2,000               | 2,500               | 2,500              |
| Op Supplies Food and Clothing                 | 225                | 100                  | 150                 | 300                 | 300                |
| Op Supplies Vehicle and Equipment             | 1,120              | 500                  | 750                 | 500                 | 500                |
| Op Supplies - Fuel                            | 936                | 1,500                | 1,000               | 1,500               | 1,500              |
| Materials Miscellaneous                       |                    | 500                  |                     | 500                 | 500                |
| Travel Convention, Seminar Registration       |                    | 500                  |                     | 500                 | 500                |
| Administration - Sheriff - 5010               |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular            | 264                |                      | 31,272              | 34,944              | 34,944             |
| Emp Benefits FICA or supplemental Retirement  | 20                 |                      | 2,392               | 2,673               | 2,673              |
| Emp Benefits Worker's Comp                    | 16                 |                      | 1,948               | 245                 | 245                |
| Unemployment Insurance                        | 5                  |                      | 303                 | 310                 | 310                |
| K-9 Maintenance                               | 480                | 1,000                | 1,000               |                     |                    |
| Miscellaneous - Prisoners                     | 47,159             | 50,000               | 75,000              | 50,000              | 50,000             |
| Custody of Prisoners - 5055                   |                    |                      |                     |                     |                    |
| Feeding and Maintenance of Prisoners          | 163,788            | 125,000              | 175,000             | 150,000             | 150,000            |
| Feeding and Maintenance of Juvenile Prisoners | 3,120              | 4,000                | 4,000               | 4,000               | 4,000              |
| Transportation of Prisoners and Inmates       | 429                | 2,500                | 2,500               | 2,500               | 2,500              |
| Court Attendance                              | 26,078             | 25,000               | 25,000              | 25,000              | 25,000             |
| Medical Services - 5100                       |                    |                      |                     |                     |                    |
| Maint Services (Contractual) Miscellaneous    | 1,217              |                      |                     |                     |                    |
| Telephone                                     |                    |                      |                     |                     |                    |
| Professional Services                         | 45,000             | 40,000               | 45,000              | 45,000              | 45,000             |
| Insurance and Surety Bonds                    | 3,746              |                      |                     |                     |                    |
| Office Supplies                               |                    | 1,000                |                     |                     |                    |
| Op Supplies Medical, Drugs                    | 21,658             | 20,000               | 20,000              | 20,000              | 20,000             |
| Medical Assistance - Prisoners                | 51,165             | 55,000               | 55,000              | 55,000              | 55,000             |
| Law Enforcement Other Than Sheriff - 5115     |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular            | 109,954            | 109,954              | 109,954             | 109,954             | 109,954            |
| Emp Benefits FICA or Supplemental Retirement  | 8,412              | 7,665                | 8,382               | 7,665               | 7,665              |
| Emp Benefits Worker's Comp                    | 5,954              | 6,850                | 6,850               | 6,850               | 6,850              |
| Travel Transportation, Mileage                | 828                | 1,500                | 1,500               | 1,500               | 1,500              |
| Travel Convention, Seminar Registration       | 4,987              | 6,800                | 5,800               | 5,800               | 5,800              |



**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

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|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Parish Coroner - 5120                        |                    |                      |                     |                     |                    |
| Professional Services                        | 86,000             | 86,000               |                     |                     |                    |
| Grants                                       |                    |                      | 294,000             |                     |                    |
| Office Supplies                              |                    |                      |                     |                     |                    |
| Fire Protection - 5200                       |                    |                      |                     |                     |                    |
| Professional Services                        | 168,389            | 171,127              | 171,127             | 175,000             | 175,000            |
| Insurance Tax Rebate for Municipalities      | 78,885             | 82,000               | 84,007              | 86,000              | 86,000             |
| Grants to Grosse Tete                        | 200,470            | 169,950              | 193,990             | 200,000             | 200,000            |
| Grants to Maringouin                         | 200,470            | 169,950              | 193,990             | 200,000             | 200,000            |
| Grants to Plaquemine                         | 200,470            | 169,950              | 193,990             | 200,000             | 200,000            |
| Grants to Rosedale                           | 200,470            | 169,950              | 193,990             | 200,000             | 200,000            |
| Building Inspection - 5410                   |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 136,856            | 137,384              | 137,384             | 215,093             | 215,093            |
| Regular Salaries and Wages Overtime          | 526                |                      | 4,878               |                     |                    |
| Emp Benefits FICA or Supplemental Retirement | 1,969              | 1,992                | 4,702               | 10,783              | 10,783             |
| Deferred Compensation                        | 5,050              | 5,069                | 5,069               | 5,228               | 5,228              |
| Emp Benefits Retirement Contributions        | 17,846             | 17,173               | 17,173              | 10,520              | 10,520             |
| Emp Benefits - Health Insurance              | 21,494             | 22,108               | 22,108              | 22,108              | 22,108             |
| Employee Benefits - Life & Disability        | 263                | 270                  | 270                 | 360                 | 360                |
| Emp Benefits Worker's Comp                   | 824                | 962                  | 4,783               | 8,746               | 8,746              |
| Unemployment Insurance                       | 337                | 464                  | 464                 | 619                 | 619                |
| Publication-of Legal-Notices                 | 295                | 1,000                | 1,000               | 1,000               | 1,000              |
| Membership Dues                              |                    |                      |                     |                     |                    |
| Postage and Box Rent                         | 691                | 900                  | 900                 | 900                 | 900                |
| Telephone                                    | 803                | 2,000                | 2,000               | 2,000               | 2,000              |
| Monitoring Services                          | 773                | 1,040                | 1,040               | 1,040               | 1,040              |
| Maintenance Services (Contractual)           |                    | 5,600                | 5,600               | 5,600               | 5,600              |
| Professional Services                        | 72,311             | 50,000               | 75,000              | 100,000             | 100,000            |
| Insurance and Surety Bonds                   | 1,836              | 2,000                | 2,000               | 2,000               | 2,000              |
| Insurance Auto Coverage                      | 1,550              | 1,750                | 1,750               | 1,750               | 1,750              |
| Auto Claims                                  |                    |                      |                     |                     |                    |
| Office Supplies                              | 3,677              | 3,500                | 10,000              | 4,000               | 4,000              |
| Op Supplies Food and Clothing                | 788                | 1,000                | 1,000               | 1,000               | 1,000              |
| Op Supplies Vehicle and Equipment            | 1,610              | 2,000                | 2,000               | 2,500               | 2,500              |
| Op Supplies - Fuel                           | 2,530              | 2,000                | 2,500               | 3,000               | 3,000              |
| Travel Convention, Seminar Registration      | 1,548              |                      |                     |                     |                    |
| Accounts Written Off                         | 2,500              |                      |                     |                     |                    |
| Office of Emergency Preparedness - 5505      |                    |                      |                     |                     |                    |
| National Guard                               | 3,500              | 3,500                | 3,500               | 3,500               | 3,500              |
| Public Works                                 |                    |                      |                     |                     |                    |
| Public Works - 5600                          |                    |                      |                     |                     |                    |
| Utilities Water                              | 291                | 300                  | 300                 | 300                 | 300                |
| Maintenance Grounds                          | 4,787              | 5,000                | 5,000               | 5,000               | 5,000              |
| Maintenance Buildings                        |                    |                      |                     |                     |                    |
| Street Lighting - 5735                       |                    |                      |                     |                     |                    |
| Utilities Electrical Light and Power         | 48,142             | 45,000               | 45,000              | 45,000              | 45,000             |
| Gas - 5915                                   |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 769,777            | 807,175              | 992,049             | 1,038,721           | 1,038,721          |
| Regular Salaries and Wages Overtime          | 44,425             |                      | 69,574              |                     |                    |
| Emp Benefits FICA or Supplemental Retirement | 11,767             | 11,421               | 15,326              | 14,779              | 14,779             |
| Deferred Compensation                        | 7,891              | 6,943                | 12,419              | 12,832              | 12,832             |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

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|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Emp Benefits Retirement Contributions        | 104,625            | 100,897              | 131,273             | 119,453             | 119,453            |
| Emp Benefits - Health Insurance              | 139,405            | 169,497              | 154,780             | 198,975             | 198,975            |
| Employee Benefits - Life & Disability        | 1,973              | 2,070                | 2,394               | 2,430               | 2,430              |
| Emp Benefits Worker's Comp                   | 21,890             | 24,874               | 35,318              | 38,249              | 38,249             |
| Unemployment Insurance                       | 2,965              | 3,560                | 4,715               | 4,179               | 4,179              |
| Water District No. 3 - 5921                  |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 161,156            | 129,392              | 72,678              |                     |                    |
| Regular Salaries and Wages Overtime          | 22,684             |                      | 10,096              |                     |                    |
| Emp Benefits FICA or Supplemental Retirement | 2,902              | 2,092                | 1,300               |                     |                    |
| Deferred Compensation                        | 4,287              | 4,325                | 889                 |                     |                    |
| Emp Benefits Retirement Contributions        | 22,952             | 15,184               | 8,917               |                     |                    |
| Emp Benefits - Health Insurance              | 20,266             | 14,739               | 8,155               |                     |                    |
| Employee Benefits - Life & Disability        | 360                | 270                  | 144                 |                     |                    |
| Emp Benefits Worker's Comp                   | 10,422             | 9,627                | 4,308               |                     |                    |
| Unemployment Insurance                       | 607                | 464                  | 573                 |                     |                    |
| Marinas - 7100                               |                    |                      |                     |                     |                    |
| Maintenance Buildings                        | 745                | 2,000                | 2,000               | 2,000               | 2,000              |
| Professional Services                        |                    |                      |                     |                     |                    |
| Materials Lumber, Wood Products              | 163                | 2,500                | 2,500               | 2,500               | 2,500              |
| Materials Miscellaneous                      | 569                | 12,000               |                     | 12,000              | 12,000             |
| Health and Welfare                           |                    |                      |                     |                     |                    |
| Health Unit - 6015                           |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 52,158             | 58,240               | 55,601              | 61,360              | 61,360             |
| Emp Benefits FICA or Supplemental Retirement | 724                | 844                  | 844                 | 890                 | 890                |
| Deferred Compensation                        | 510                | 650                  | 1,163               | 1,300               | 1,300              |
| Emp Benefits Retirement Contributions        | 6,778              | 7,280                | 7,280               | 7,056               | 7,056              |
| Emp Benefits - Health Insurance              | 12,897             | 14,739               | 14,739              | 14,739              | 14,739             |
| Employee Benefits - Life & Disability        | 165                | 180                  | 180                 | 180                 | 180                |
| Emp Benefits Worker's Comp                   | 313                | 408                  | 408                 | 430                 | 430                |
| Unemployment Insurance                       | 241                | 310                  | 310                 | 310                 | 310                |
| Telephone                                    | 406                | 400                  | 400                 | 400                 | 400                |
| Pager, Messenger, and Delivery Service       |                    |                      |                     |                     |                    |
| Maint Srvcs (Contractual) Miscellaneous      | 4,357              | 13,400               | 5,000               | 5,000               | 5,000              |
| Office Supplies                              | 185                | 1,500                | 5,000               | 1,000               | 1,000              |
| Op Supplies Food and Clothing                | 1,042              | 1,000                | 1,000               | 1,000               | 1,000              |
| Mental Health Program - 6030                 |                    |                      |                     |                     |                    |
| Utilities                                    |                    |                      |                     |                     |                    |
| Rentals Buildings                            |                    |                      |                     |                     |                    |
| Mosquito/Insect Control - 6044               |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 8,943              | 5,730                | 8,526               | 5,730               | 5,730              |
| Regular Salaries and Wages Overtime          | 3,096              |                      |                     |                     |                    |
| Emp Benefits FICA or Supplemental Retirement | 719                | 438                  | 652                 | 438                 | 438                |
| Emp Benefits Retirement Contributions        | 422                |                      |                     |                     |                    |
| Emp Benefits - Health Insurance              | 415                |                      |                     |                     |                    |
| Employee Benefits- Life & Disability         | 5                  |                      |                     |                     |                    |
| Emp Benefits Worker's Comp                   | 1,062              | 547                  | 814                 | 547                 | 547                |
| Unemployment Insurance                       | 171                | 310                  | 310                 | 310                 | 310                |
| Publication-of Legal-Notices                 | 169                | 200                  | 200                 | 200                 | 200                |
| Membership Dues                              | 215                | 20                   |                     | 20                  | 20                 |
| Postage and Box Rent                         |                    |                      |                     |                     |                    |
| Telephone                                    |                    |                      | 500                 | 500                 | 500                |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

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|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| Monitoring Services                               | 678                | 1,500                | 1,500               | 1,500               | 1,500              |
| Professional Services                             | 4,000              |                      |                     | 4,000               | 4,000              |
| Insurance Auto Coverage                           | 1,550              | 6,000                | 6,000               | 6,000               | 6,000              |
| Op Supplies Operating Supplies                    |                    |                      |                     |                     |                    |
| Op Supplies Farm                                  | 141,319            | 60,000               | 60,000              | 60,000              | 60,000             |
| Op Supplies Food and Clothing                     |                    |                      |                     |                     |                    |
| Op Supplies Vehicle and Equipment                 | 1,548              | 2,000                | 1,000               | 2,000               | 2,000              |
| Op Supplies - Fuel                                | 2,810              | 3,000                | 500                 | 3,000               | 3,000              |
| Materials Miscellaneous                           |                    |                      |                     |                     |                    |
| Small Tools and Equipment                         |                    |                      |                     |                     |                    |
| Travel Convention, Seminar Registration           |                    | 1,000                | 1,000               | 1,000               | 1,000              |
| Animal Control - 6045                             |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular                | 186,962            | 180,575              | 198,884             | 204,433             | 204,433            |
| Regular Salaries and Wages Overtime               | 15,978             |                      | 23,674              |                     |                    |
| Other Salaries and Wages Student                  |                    |                      |                     |                     |                    |
| Emp Benefits FICA or Supplemental Retirement      | 3,744              | 3,175                | 3,595               | 2,870               | 2,870              |
| Deferred Compensation                             | 5,093              | 4,346                | 5,744               | 5,985               | 5,985              |
| Emp Benefits Retirement Contributions             | 24,732             | 21,259               | 27,135              | 23,510              | 23,510             |
| Emp Benefits - Health Insurance                   | 28,250             | 36,847               | 36,847              | 36,847              | 36,847             |
| Employee Benefits - Life & Disability             | 435                | 450                  | 450                 | 450                 | 450                |
| Emp Benefits Worker's Comp                        | 6,507              | 5,334                | 6,397               | 5,844               | 5,844              |
| Unemployment Insurance                            | 680                | 774                  | 774                 | 774                 | 774                |
| Publication-of Legal-Notices                      | 4,291              | 3,500                | 4,500               | 3,500               | 3,500              |
| Membership Dues                                   |                    |                      |                     |                     |                    |
| Postage and Box Rent                              |                    |                      |                     |                     |                    |
| Telephone   | 1,767              | 2,000                | 2,000               | 2,000               | 2,000              |
| Pager, Messenger, and Delivery Service            |                    | 150                  | 150                 |                     |                    |
| Monitoring Services                               | 1,187              | 1,500                | 1,200               | 1,500               | 1,500              |
| Maint Srvcs (Contractual) Office machines         | 381                | 508                  | 500                 | 508                 | 508                |
| Professional Services                             | 55,606             | 40,000               | 50,000              | 50,000              | 50,000             |
| Professional Srvcs Medical                        |                    |                      |                     |                     |                    |
| Miscellaneous Contractual Service                 | 3,025              | 5,000                | 5,000               | 5,000               | 5,000              |
| Insurance Auto Coverage                           | 3,350              | 5,000                | 5,000               | 5,000               | 5,000              |
| Office Supplies                                   | 3,629              | 2,000                | 3,000               | 5,000               | 5,000              |
| Op Supplies Educational                           |                    | 2,000                | 2,000               | 2,000               | 2,000              |
| Op Supplies Medical, Drugs                        | 13,726             | 12,050               | 12,050              | 13,000              | 13,000             |
| Op Supplies Uniforms and Related Items            | 5,331              | 3,000                | 6,000               | 6,000               | 6,000              |
| Op Supplies Food and Clothing                     | 1,443              | 4,500                | 4,000               | 4,000               | 4,000              |
| Op Supplies - Animal Feed                         | 7,378              | 10,000               | 10,000              | 10,000              | 10,000             |
| Op Supplies Maintenance of Buildings and Grounds  | 754                | 1,500                | 1,500               | 1,500               | 1,500              |
| Op Supplies Vehicle and Equipment                 | 4,503              | 2,000                | 2,000               | 2,000               | 2,000              |
| Op Supplies - Fuel                                | 10,603             | 12,000               | 12,000              | 12,000              | 12,000             |
| Op Supplies Miscellaneous                         | 10,177             | 12,000               | 12,000              | 12,000              | 12,000             |
| Small Tools and Equipment                         | 206                | 500                  | 500                 | 500                 | 500                |
| Adoption/Impoundment                              |                    |                      |                     |                     |                    |
| Travel Convention, Seminar Registration           | 280                | 2,235                | 2,235               | 2,235               | 2,235              |
| Community Events                                  | 1,253              | 5,000                | 5,000               | 5,000               | 5,000              |
| Commodities (Dept. of Agriculture - TEFAP) - 6111 |                    |                      |                     |                     |                    |
| Publication-of Legal-Notices                      | 7,892              | 3,500                | 7,500               | 7,500               | 7,500              |
| Rentals Buildings                                 |                    | 750                  |                     | 750                 | 750                |
| Rentals Equipment                                 | 9,551              | 8,300                | 10,000              | 10,000              | 10,000             |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| Professional Svcs Accounting, Auditing, Bookkeeping | 500                | 500                  |                     | 500                 | 500                |
| Op Supplies Miscellaneous                           | 4,699              | 7,500                | 7,500               | 5,000               | 5,000              |
| 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                  | 390,447            | 394,513              | 402,670             | 416,317             | 416,317            |
| Regular Salaries and Wages Overtime                 | 1,669              |                      | 81                  |                     |                    |
| Emp Benefits FICA or Supplemental Retirement        | 9,578              | 12,346               | 12,346              | 11,360              | 11,360             |
| Deferred Compensation                               | 4,247              | 4,224                | 6,182               | 3,704               | 3,704              |
| Emp Benefits Retirement Contributions               | 42,448             | 35,956               | 42,774              | 38,002              | 38,002             |
| Emp Benefits - Health Insurance                     | 62,026             | 58,956               | 61,428              | 66,325              | 66,325             |
| Employee Benefits - Life & Disability               | 758                | 810                  | 810                 | 810                 | 810                |
| Emp Benefits Worker's Comp                          | 10,249             | 12,152               | 12,152              | 12,924              | 12,924             |
| Unemployment Insurance                              | 1,605              | 2,012                | 2,012               | 1,857               | 1,857              |
| Publication-of Legal-Notices                        | 155                |                      |                     | 250                 | 250                |
| Telephone   | 2,781              | 3,500                | 3,500               | 3,500               | 3,500              |
| Monitoring Services                                 | 3,760              | 5,500                | 2,500               | 2,500               | 2,500              |
| Rentals Buildings                                   |                    |                      |                     |                     |                    |
| Professional Services                               | 10,349             | 15,000               | 10,000              | 15,000              | 15,000             |
| Professional Svcs                                   |                    |                      |                     |                     |                    |
| Office Supplies                                     | 4,221              | 5,000                | 5,500               | 5,000               | 5,000              |
| Op Supplies Food and Clothing                       | 10,505             | 15,000               | 8,500               | 15,000              | 15,000             |
| Op Supplies Vehicle and Equipment                   | 506                | 500                  |                     | 700                 | 700                |
| Op Supplies - Fuel                                  | 49                 |                      |                     |                     |                    |
| Grants  |                    |                      |                     |                     |                    |
| Other Grants  |                    |                      |                     |                     |                    |
| General Assistance - 6125                           |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular                  | 176,695            | 180,482              | 180,482             | 184,371             | 184,371            |
| Regular Salaries and Wages Overtime                 | 90                 |                      | 102                 |                     |                    |
| Emp Benefits FICA or Supplemental Retirement        | 2,681              | 2,617                | 2,682               | 2,673               | 2,673              |
| Deferred Compensation                               | 7,386              | 6,370                | 6,370               | 6,370               | 6,370              |
| Emp Benefits Retirement Contributions               | 22,967             | 22,560               | 22,560              | 21,203              | 21,203             |
| Emp Benefits - Health Insurance                     | 22,108             | 29,478               | 29,478              | 29,478              | 29,478             |
| Employee Benefits - Life & Disability               | 270                | 360                  | 360                 | 360                 | 360                |
| Emp Benefits Worker's Comp                          | 1,061              | 1,263                | 1,263               | 1,291               | 1,291              |
| Unemployment Insurance                              | 443                | 619                  | 619                 | 619                 | 619                |
| Publication-of Legal-Notices                        |                    | 600                  |                     | 600                 | 600                |
| Membership Dues                                     |                    | 1,600                | 1,600               | 1,500               | 1,500              |
| Postage and Box Rent                                | 289                | 1,000                | 500                 | 500                 | 500                |
| Telephone   | 1,127              | 2,500                | 1,000               | 2,000               | 2,000              |
| Monitoring Services                                 | 45                 | 750                  |                     | 650                 | 650                |
| Rentals Equipment                                   |                    | 750                  |                     | 750                 | 750                |
| Professional Svcs Accounting, Auditing, Bookkeepi   |                    |                      |                     |                     |                    |
| Maint Svcs (Contractual) Office Machines            | 408                |                      |                     | 500                 | 500                |
| Miscellaneous Contractual Service                   | 2,686              | 6,000                | 3,000               | 3,000               | 3,000              |
| Insurance Auto Coverage                             | 775                | 1,800                | 1,800               | 1,800               | 1,800              |
| Office Supplies                                     | 3,075              | 7,500                | 1,500               | 1,500               | 1,500              |
| Op Supplies Food and Clothing                       | 900                | 5,634                | 2,500               | 2,500               | 2,500              |
| Op Supplies Vehicle and Equipment                   | 2,555              | 1,500                | 1,500               | 1,500               | 1,500              |
| Op Supplies - Fuel                                  | 1,405              | 2,000                | 2,000               | 2,500               | 2,500              |
| Op Supplies Miscellaneous                           | 2,225              |                      |                     | 2,000               | 2,000              |
| Travel Convention, Seminar Registration             | 51                 | 500                  | 500                 | 2,500               | 2,500              |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Acquisition of Equipment                     |                    |                      |                     |                     |                    |
| General Assistance                           | 20,121             | 30,000               | 30,000              | 35,000              | 35,000             |
| Capital Area Legal Services                  |                    |                      |                     |                     |                    |
| Capital Area Legal Services - 6126           |                    |                      |                     |                     |                    |
| Capital Area Legal Services                  |                    |                      |                     |                     |                    |
| Job Placement - 6128                         |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 46,931             | 47,112               | 47,112              | 48,526              | 48,526             |
| Emp Benefits FICA or Supplemental Retirement | 3,575              |                      | 3,582               |                     |                    |
| Emp Benefits - Health Insurance              | 7,369              | 7,369                | 7,369               | 7,369               | 7,369              |
| Employee Benefits - Life & Disability        | 90                 | 90                   | 90                  | 90                  | 90                 |
| Emp Benefits Worker's Comp                   | 282                | 1,809                | 1,809               | 1,863               | 1,863              |
| Unemployment Insurance                       | 111                | 155                  | 155                 | 155                 | 155                |
| Telephone                                    | 538                |                      | 750                 | 750                 | 750                |
| Monitoring Services                          | 300                |                      | 300                 | 300                 | 300                |
| Insurance Auto Coverage                      | 775                |                      | 775                 | 775                 | 775                |
| Office Supplies                              | 931                |                      | 500                 | 500                 | 500                |
| Op Supplies Vehicle and Equipment            | 38                 |                      | 100                 | 100                 | 100                |
| Op Supplies - Fuel                           | 407                |                      | 500                 | 500                 | 500                |
| Veterans Affairs - 6160                      |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 1,749              | 2,200                | 4,175               | 2,200               | 2,200              |
| Emp Benefits FICA or Supplemental Retirement | 134                | 168                  | 320                 | 168                 | 168                |
| Emp Benefits Worker's Comp                   | 167                | 210                  | 399                 | 210                 | 210                |
| Unemployment Insurance                       | 34                 |                      | 83                  | 83                  | 83                 |
| Telephone                                    | 401                | 380                  | 380                 | 380                 | 380                |
| Monitoring Services                          | 278                |                      | 250                 | 250                 | 250                |
| Insurance Auto Coverage                      | 775                | 1,400                | 1,400               | 1,400               | 1,400              |
| Op Supplies Vehicle and Equipment            | 599                | 500                  | 500                 | 500                 | 500                |
| Op Supplies - Fuel                           | 313                | 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            | 25,816             | 20,000               | 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                        | 22,309             | 25,000               | 40,000              | 40,000              | 40,000             |
| Culture and Recreation                       |                    |                      |                     |                     |                    |
| Multipurpose Center - 7045                   |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 85,568             | 80,517               | 80,517              | 37,440              | 37,440             |
| Regular Salaries and Wages Overtime          | 4,090              |                      | 3,966               |                     |                    |
| Emp Benefits FICA or Supplemental Retirement | 2,271              | 4,088                | 4,088               | 543                 | 543                |
| Emp Benefits Retirement Contributions        | 19,978             | 4,176                | 10,364              | 4,306               | 4,306              |
| Emp Benefits - Health Insurance              | 14,125             | 14,739               | 14,739              | 7,369               | 7,369              |
| Employee Benefits - Life & Disability        | 173                | 180                  | 180                 | 90                  | 90                 |
| Emp Benefits Worker's Comp                   | 4,982              | 10,462               | 10,462              | 3,478               | 3,478              |
| Unemployment Insurance                       | 240                | 310                  | 310                 | 155                 | 155                |
| Membership Dues                              | 50                 | 200                  |                     | 200                 | 200                |
| Advertising                                  |                    | 500                  |                     | 500                 | 500                |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Postage and Box Rent                             | 2                  | 100                  |                     | 100                 | 100                |
| Telephone  | 4,901              | 6,000                | 6,000               | 6,000               | 6,000              |
| Monitoring Services                              | 373                | 1,040                | 500                 | 500                 | 500                |
| Rentals Equipment                                |                    | 8,000                |                     | 8,000               | 8,000              |
| Miscellaneous Contractual Service                |                    | 1,000                |                     | 1,000               | 1,000              |
| Insurance Auto Coverage                          | 1,550              | 1,600                | 1,600               | 1,600               | 1,600              |
| Office Supplies                                  | 582                | 3,000                |                     | 3,000               | 3,000              |
| Op Supplies - Janitorial                         |                    | 400                  |                     | 400                 | 400                |
| Op Supplies Food and Clothing                    | 778                | 1,000                | 1,000               | 1,000               | 1,000              |
| Op Supplies Maintenance of Buildings and Grounds | 1,393              | 8,000                |                     | 8,000               | 8,000              |
| Op Supplies Vehicle and Equipment                | 3,345              | 2,000                | 2,000               | 2,000               | 2,000              |
| Op Supplies - Fuel                               | 1,468              | 2,500                | 2,500               | 2,500               | 2,500              |
| Op Supplies Miscellaneous                        | 598                | 2,000                | 1,000               | 1,000               | 1,000              |
| Small Tools and Equipment                        | 2,402              | 2,000                | 1,000               | 1,000               | 1,000              |
| Taxes and Licenses                               | 50                 | 750                  | 750                 | 750                 | 750                |
| Cost of Goods Sold                               | 157                | 4,000                |                     |                     |                    |
| <b>Rifle Range - 7055</b>                        |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular               |                    |                      | 14,172              | 42,515              | 42,515             |
| Regular Salaries and Wages Overtime              |                    |                      |                     |                     |                    |
| Emp Benefits FICA or Supplemental Retirement     |                    |                      | 205                 | 616                 | 616                |
| Emp Benefits Retirement Contributions            |                    |                      | 1,630               | 4,890               | 4,890              |
| Emp Benefits - Health Insurance                  |                    |                      | 2,457               | 7,369               | 7,369              |
| Employee Benefits - Life & Disability            |                    |                      | 30                  | 90                  | 90                 |
| Emp Benefits Worker's Comp                       |                    |                      | 99                  | 298                 | 298                |
| Unemployment Insurance                           |                    |                      | 67                  | 200                 | 200                |
| Membership Dues                                  |                    |                      | 500                 | 500                 | 500                |
| Telephone  |                    |                      | 500                 | 500                 | 500                |
| Office Supplies                                  |                    |                      | 5,000               | 5,000               | 5,000              |
| Small Tools and Equipment                        |                    |                      | 1,000               | 1,000               | 1,000              |
| Professional Services                            |                    |                      | 5,000               | 5,000               | 5,000              |
| <b>Museums - 7065</b>                            |                    |                      |                     |                     |                    |
| Telephone  | 1,513              | 4,255                | 4,255               | 4,255               | 4,255              |
| Maintenance Grounds                              | 8,719              | 8                    | 8                   | 8                   | 8                  |
| Maintenance Buildings                            | 7,777              | 6,200                | 6,200               | 6,200               | 6,200              |
| Maint Svcs (Contractual) Pest Control            | 900                |                      |                     |                     |                    |
| Professional Services                            |                    |                      | 2,500               | 2,500               | 2,500              |
| Office Supplies                                  | 1,390              | 294                  |                     |                     |                    |
| Op Supplies Food and Clothing                    | 405                | 917                  |                     |                     |                    |
| Small Tools and Equipment                        | 56                 |                      |                     |                     |                    |
| <b>Special Recreation Facilities - 7090</b>      |                    |                      |                     |                     |                    |
| Professional Services Engineering                |                    |                      | 10,450              | 10,450              | 10,450             |
| <b>North Iberville Community Center - 7260</b>   |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular               | 26,124             | 27,329               | 27,329              | 29,120              | 29,120             |
| Emp Benefits FICA or Supplemental Retirement     | 1,999              | 2,091                | 2,091               | 2,228               | 2,228              |
| Emp Benefits Retirement Contributions            |                    |                      |                     |                     |                    |
| Emp Benefits - Health Insurance                  |                    |                      |                     |                     |                    |
| Employee Benefits - Life & Disability            |                    |                      |                     |                     |                    |
| Emp Benefits Worker's Comp                       | 157                | 191                  | 191                 | 204                 | 204                |
| Unemployment Insurance                           | 134                | 155                  | 155                 | 155                 | 155                |
| Publication-of Legal-Notices                     |                    |                      |                     |                     |                    |
| Postage and Box Rent                             | 50                 | 100                  | 100                 | 100                 | 100                |
| Telephone  | 6,678              | 6,500                | 6,500               | 6,500               | 6,500              |
| Professional Services                            |                    |                      |                     |                     |                    |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| Office Supplies                           | 730                | 500                  | 500                 | 500                 | 500                |
| Op Supplies Food and Clothing             |                    | 500                  | 500                 | 500                 | 500                |
| Op Supplies Miscellaneous                 |                    |                      |                     |                     |                    |
| Travel Transportation, Mileage            | 297                | 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            | 148,500              | 148,500             | 148,500             | 148,500            |
| Parish Farm Agent - 7420                  |                    |                      |                     |                     |                    |
| Telephone                                 | 852                | 1,000                | 1,000               | 1,000               | 1,000              |
| Maint Srvcs (Contractual) Office machines | 375                | 375                  | 375                 | 375                 | 375                |
| Office Supplies                           | 2,750              | 2,405                | 2,195               | 2,195               | 2,195              |
| Op Supplies Food and Clothing             | 316                | 350                  | 560                 | 560                 | 560                |
| Travel Transportation, Mileage            |                    | 450                  | 450                 | 450                 | 450                |
| Travel Convention, Seminar Registration   |                    | 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                |                     | 5,000               | 5,000              |
| Clerk of Court - 4140                     |                    |                      |                     |                     |                    |
| Acquisition of Equipment                  |                    | 1,500                |                     |                     |                    |
| Administration - 4305                     |                    |                      |                     |                     |                    |
| Acquisition of Equipment                  | 27,917             | 2,000                |                     |                     |                    |
| Registrar of Voters - 4405                |                    |                      |                     |                     |                    |
| Acquisition of Equipment                  |                    | 4,000                |                     | 5,000               | 5,000              |
| Financial Administration - 4505           |                    |                      |                     |                     |                    |
| Acquisition of Land                       |                    |                      |                     |                     |                    |
| Acquisition of Equipment                  | 15,059             | 15,000               | 15,000              | 15,000              | 15,000             |
| Human Resources Personnel Management      |                    |                      |                     |                     |                    |
| Acquisition of Equipment                  | 3,330              |                      |                     |                     |                    |
| General Services - 4600                   |                    |                      |                     |                     |                    |
| Acquisition of Equipment                  | 18,294             |                      |                     |                     |                    |
| Information Technology - 4610             |                    |                      |                     |                     |                    |
| Acquisition of Equipment                  | 32,754             | 25,000               | 25,000              | 50,000              | 50,000             |
| Capital Outlay - Public Safety            |                    |                      |                     |                     |                    |
| Human Resources - Safety Program - 4536   |                    |                      |                     |                     |                    |
| Acquisition of Equipment                  |                    |                      |                     |                     |                    |
| Building Inspection - 5410                |                    |                      |                     |                     |                    |
| Acquisition of Equipment                  |                    |                      | 5,000               | 15,000              | 15,000             |
| 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                  | 16,000             |                      |                     |                     |                    |
| Animal Control - 6045                     |                    |                      |                     |                     |                    |
| Acquisition of Equipment                  | 13,630             | 2,000                |                     |                     |                    |
| Programs for the Elderly - 6115           |                    |                      |                     |                     |                    |
| Acquisition of Equipment                  | 8,337              | 3,500                |                     |                     |                    |

**Iberville Parish Council**

Plaquemine, Louisiana

**General Fund - 001**

2018 Budget

|   | <u>2016 Actual</u>  | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u>  |
|---|---------------------|----------------------|---------------------|---------------------|---------------------|
| General Assistance - 6125                         |                     |                      |                     |                     |                     |
| Acquisition of Equipment                          | 23,500              |                      |                     |                     |                     |
| LRA - Non Federal Funded - 6500                   |                     |                      |                     |                     |                     |
| Acquisition of Equipment                          |                     |                      |                     |                     |                     |
| Capital Outlay - Culture and Recreation           |                     |                      |                     |                     |                     |
| Multipurpose Center - 7045                        |                     |                      |                     |                     |                     |
| Acquisition of Equipment                          | 2,675               | 7,000                | 7,000               |                     |                     |
| Parks and Recreation                              |                     |                      |                     |                     |                     |
| Acquisition of Equipment                          |                     |                      |                     | 500,000             | 500,000             |
| Custody of Prisoners - 5055                       |                     |                      |                     |                     |                     |
| Acquisition of Equipment                          |                     |                      |                     |                     |                     |
| Transfers   |                     |                      |                     |                     |                     |
| Criminal Court Fund                               |                     |                      |                     |                     |                     |
| Transfers to the Criminal Court Fund              | 18,110              |                      |                     |                     |                     |
| Public Works - 5600                               |                     |                      |                     |                     |                     |
| Transfers   |                     |                      |                     |                     |                     |
| Water - 5920                                      |                     |                      |                     |                     |                     |
| Transfers to Parishwide Water Operation Fund      |                     |                      |                     |                     |                     |
| Community Services Block Grant Program - 6131     |                     |                      |                     |                     |                     |
| Transfers to CSBG                                 |                     |                      |                     |                     |                     |
| Transfers Out - 7805                              |                     |                      |                     |                     |                     |
| Transfer to Emergency Preparedness                | 170,000             | 95,000               | 225,000             | 170,000             | 170,000             |
| Transfer to Tourism Welcome Center Fund           | 200,000             | 225,000              | 225,000             | 225,000             | 225,000             |
| Transfers to the Presidents Council on Drug Abuse | 145,000             | 145,000              | 145,000             | 145,000             | 145,000             |
| Transfer to West Terrace Subdivision Fund         | 10,008              |                      |                     |                     |                     |
| Transfers to the Parishwide Water                 | -                   | -                    | -                   | -                   | -                   |
| Total Expenditures                                | <u>13,069,214</u>   | <u>12,620,741</u>    | <u>13,683,093</u>   | <u>13,716,529</u>   | <u>13,716,529</u>   |
| Total Revenues VS Expenditures                    | 1,270,033           | -                    | 611,134             | 718,640             | 718,640             |
| Beginning Fund Balance                            | <u>5,758,608</u>    | <u>5,125,381</u>     | <u>7,028,641</u>    | <u>7,639,775</u>    | <u>7,639,775</u>    |
| Ending Fund Balance                               | <u>\$ 7,028,641</u> | <u>\$ 5,125,381</u>  | <u>\$ 7,639,775</u> | <u>\$ 8,358,415</u> | <u>\$ 8,358,415</u> |





## REVENUES

### Finance Department:

#### *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.

#### *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 2018.

#### *Video Poker*

Video Poker revenue did increase during 2016. We have projected video poker revenue to remain at \$135,000 during 2018.

#### *Occupational and Professional License*

Iberville Parish collects Occupational License fees from all companies doing business in Iberville Parish. The fees have decreased for 2016. We have budgeted revenue of \$390,000 in this category.

#### *Severance Tax on Oil and Gas*

Iberville Parish has the potential to collect \$500,000 on all oil, gas and timber severed from Iberville Parish. Because of a formula that caps this revenue, we only expect to collect \$500,000 for 2017 and \$500,000 for 2018. 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 \$5,000 during 2018.

#### *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 2018, we did budget a transfer of \$22,000.

#### *Refund of Expenditures*

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



**Insurance Fees:**

*Insurance Fees:*

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

**Utility/Gas Office/Water District #3**

*Refund of Expenditures*

Iberville Parish processes payroll on behalf of the Utility Office. This Department reimburse the parish on a monthly basis. Thee reimbursement is deposited within this account code.

**Animal Control:**

*Local Intergovernmental Revenues*

Funding is 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 has entered into a new agreement with the municipalities which increases the level of support for animal control services.

**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 2018 for security during the council meetings.

*Travel Convention Seminar Registration*

\$49,000 has been budgeted during 2018 for councilmen seminar registration, meals, travel, mileage reimbursement and lodging. Each councilman is limited on the amount of travel based on internal policy.



## General Fund Budgetary Comments

### *Operating Supplies Uniforms and Related Items*

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

### **District Attorney's Office:**

#### *Operating Services*

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

### **Clerk of Court:**

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

### **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 2018 for administration seminar registration, meals and lodging.

### **Registrar of Voters:**

#### *Election Expenses*

The election expense for 2018 is based on a possibility of four elections. The election dates are as follows: March 24 – Municipal Primary; April 28 – Municipal General; November 6 – Open Primary, Congressional; December 8 – Open General, Congressional.

### **Finance Administration:**

#### *Travel Convention Seminar Registration*

\$8,000 has been budgeted during 2018 for finance administration seminar registration, meals and lodging.

### **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 2018 for the operation of the Iberville Museum in Plaquemine.

**Information Technology:**

*Telephone*

\$60,000 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 data replication to Disaster Recovery site.

*Acquisition of Equipment – Capital Outlay*

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

**Insurance Premiums:**

*Insurance Miscellaneous*

\$2,800,000 has been budgeted for the Health Insurance, Property, General Liability, Workman's Compensation and Auto Insurance for 2018.

**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.

**Street Lighting:**

*Utilities Electrical Light & Power*

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



## General Fund Budgetary Comments

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

### **Mosquito Abatement:**

#### *Op Farm Supplies*

\$60,000 was budgeted for 2017 and 2018 for the purchase of the chemical related to mosquito spraying.

**TEFAP Commodities Program:** This program no longer receives any state or federal operating funds. \$25,250 was budgeted in 2018 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 \$551,299 including benefits for 2018.

#### *Other Grants*

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

### **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 2018.



**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**



## 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 2018 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

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- ❖ 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

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- ❖ *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 2018 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

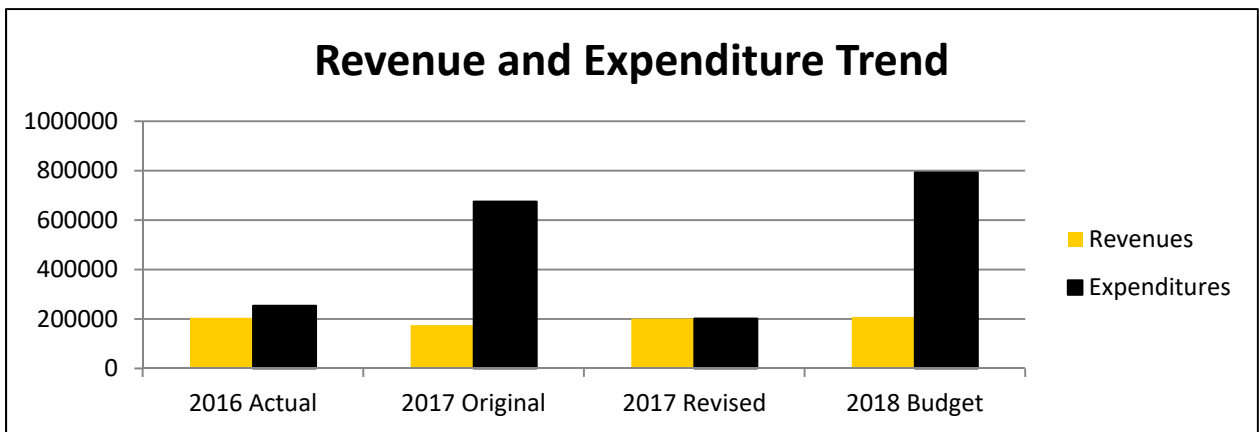
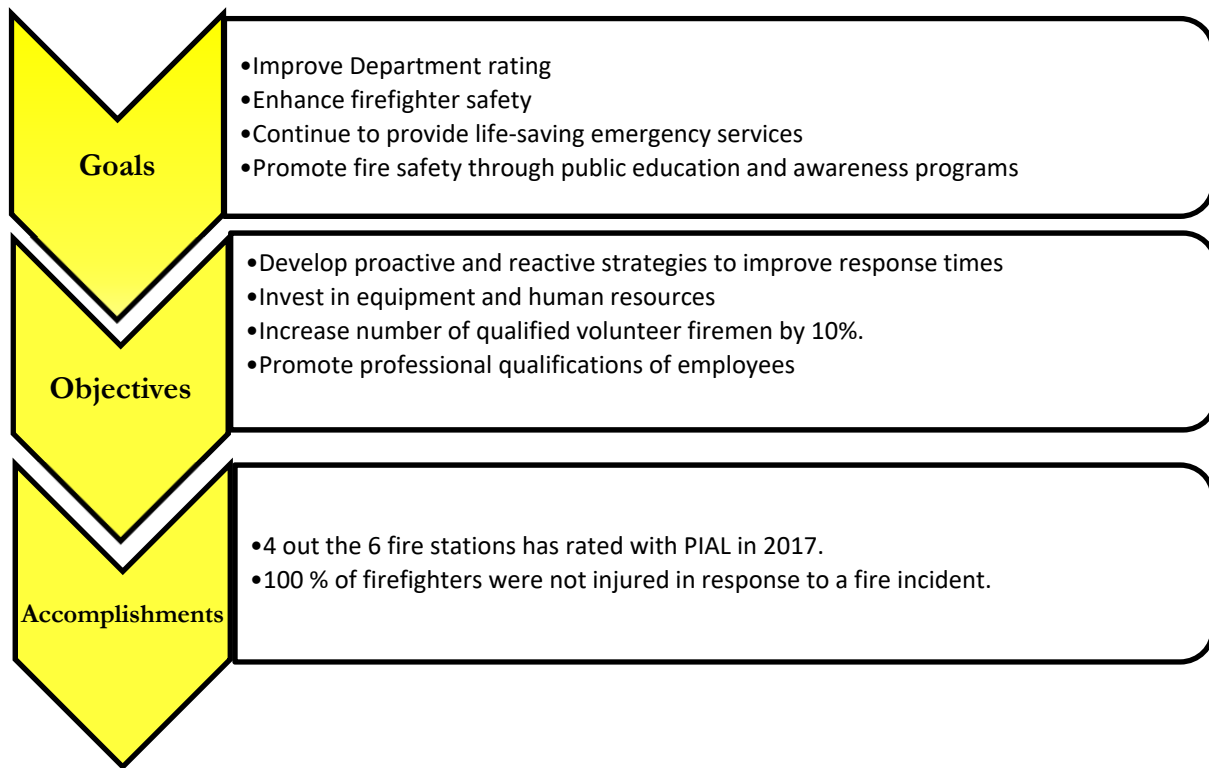
#### *Department of Public Works*

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 2018.



# Fire Departments

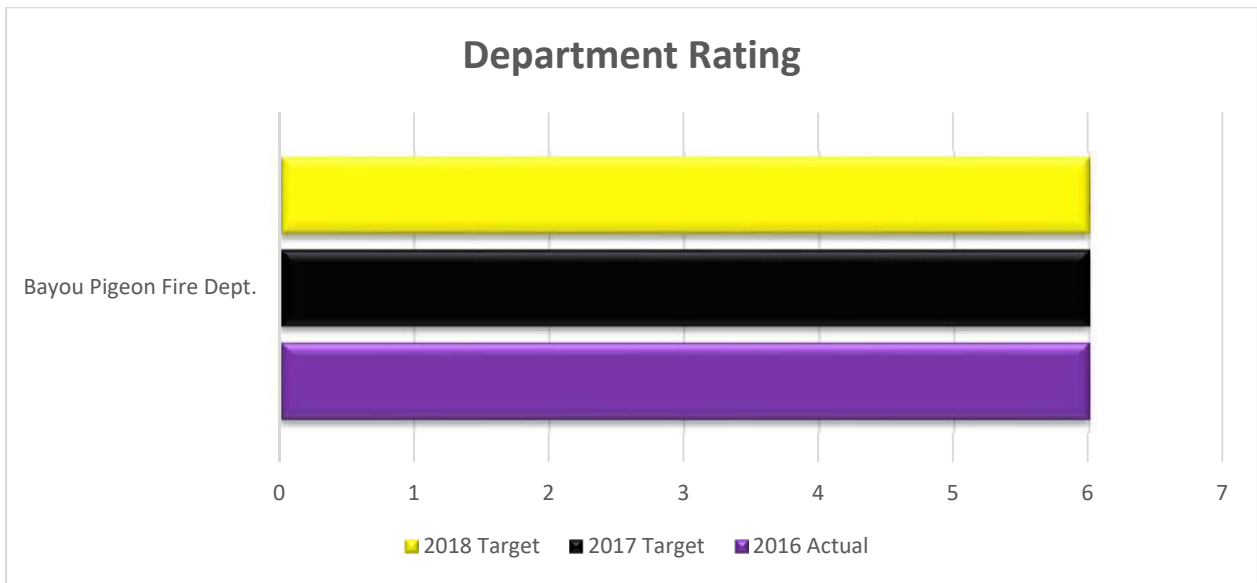
**The Bayou Pigeon Fire Department** is a volunteer fire department that services the Bayou Pigeon area. The department is financed by a state two-percent fire insurance rebate program, a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue, and interest earnings.





# Fire Departments

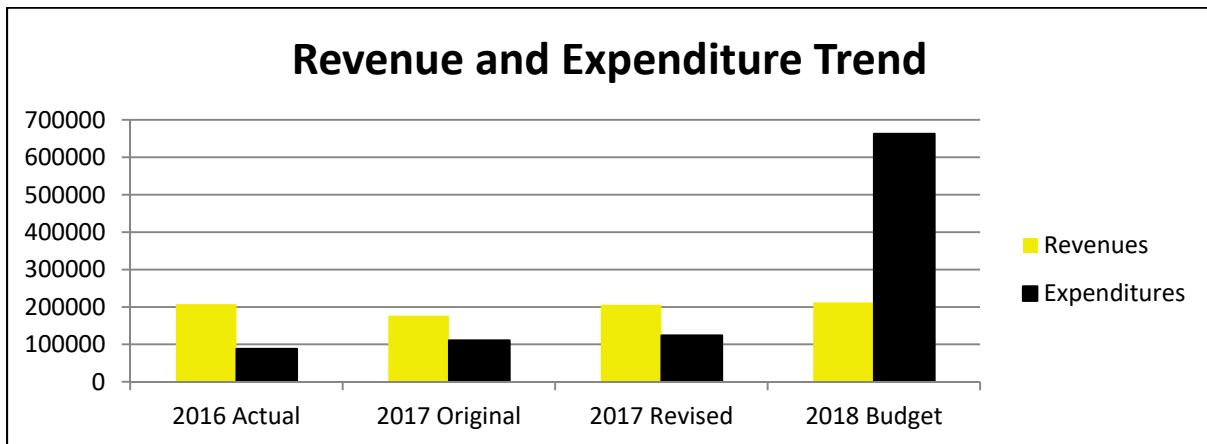
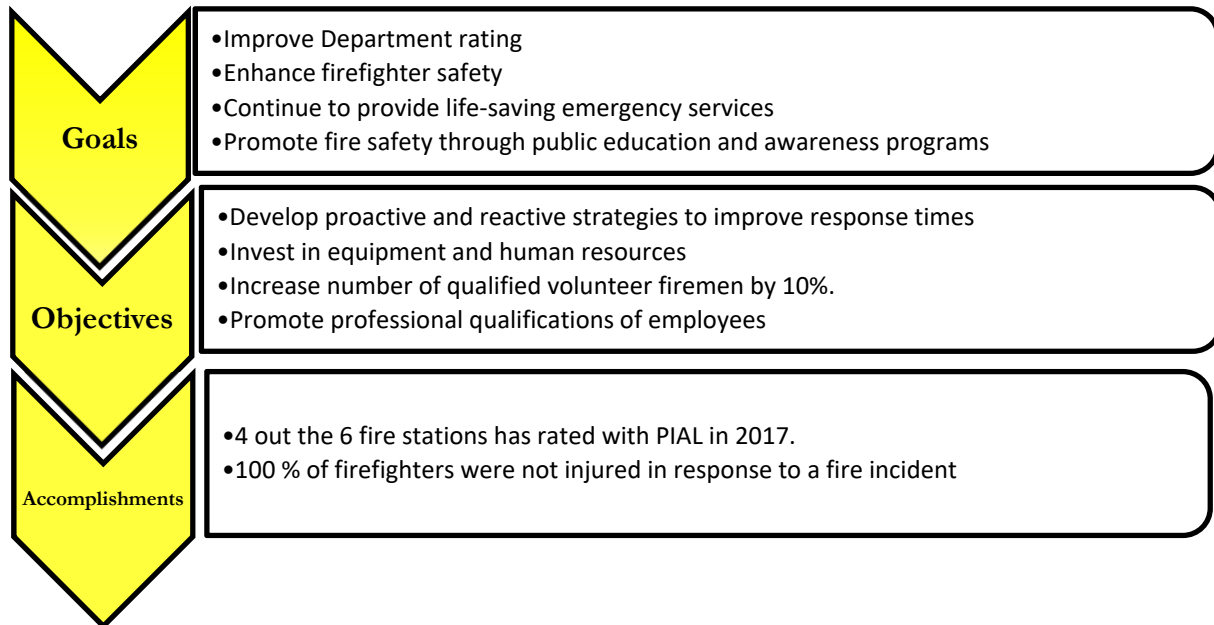
| Performance Indicators   | 2016<br>Actual | 2017<br>Target | 2018<br>Target |
|--|----------------|----------------|----------------|
| 1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits (rated every 5 years) |                |                |                |
| 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                         |                |                |                |





# Fire Departments

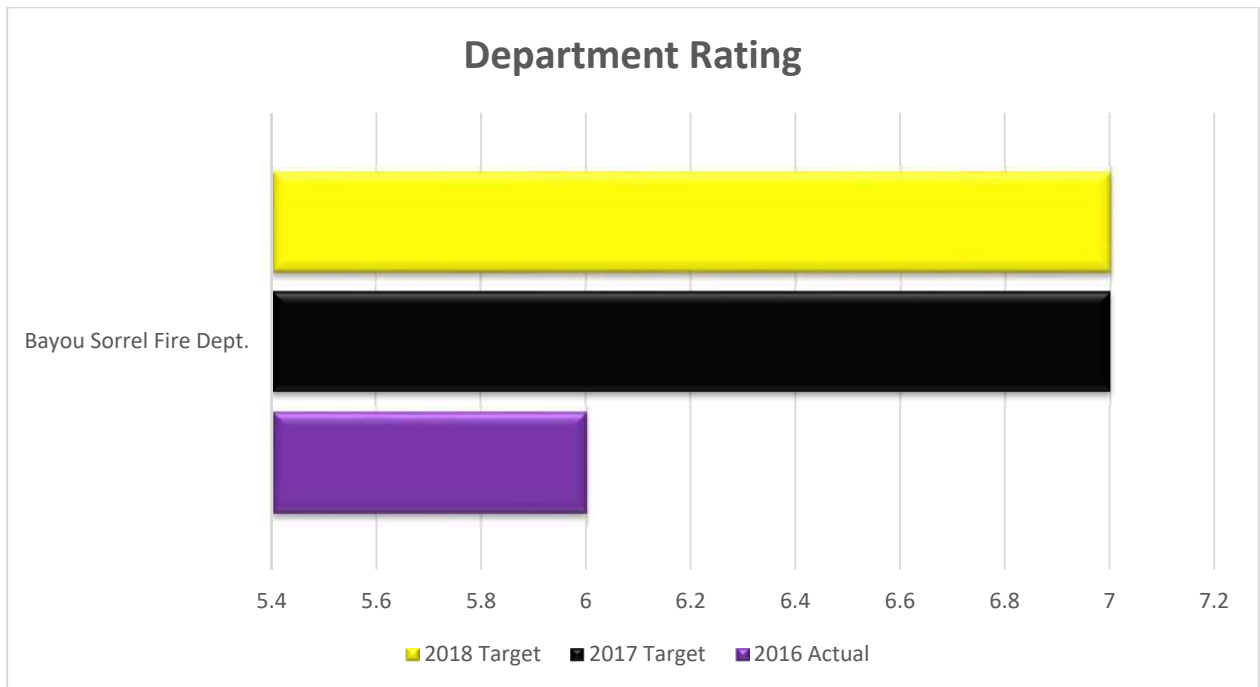
**The Bayou Sorrel Fire Department** is a volunteer fire department that services the Bayou Sorrel area. The department is financed by a state two-percent fire insurance rebate program, a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue, and interest earnings.





# Fire Departments

| Performance Indicators   | 2016<br>Actual | 2017<br>Target | 2018<br>Target |
|--|----------------|----------------|----------------|
| 1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits (rated every 5 years)<br>a) Bayou Sorrel Fire Department rating (last rated 2012) | 6              | 7              | 7              |
| * Fire rating scale: 1 = Best      10 = Worst      Unrated = Never asked PIAL for rating   |                |                |                |





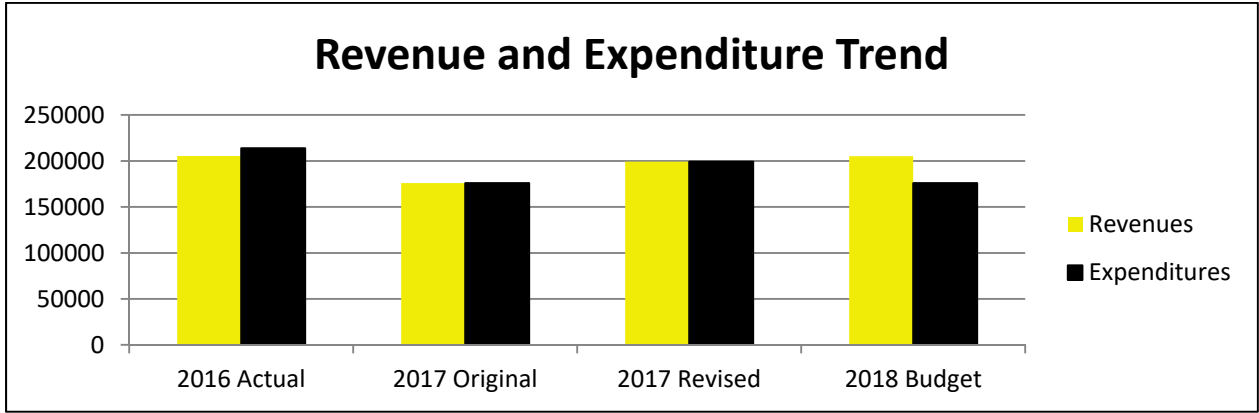


# Fire Departments

**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.



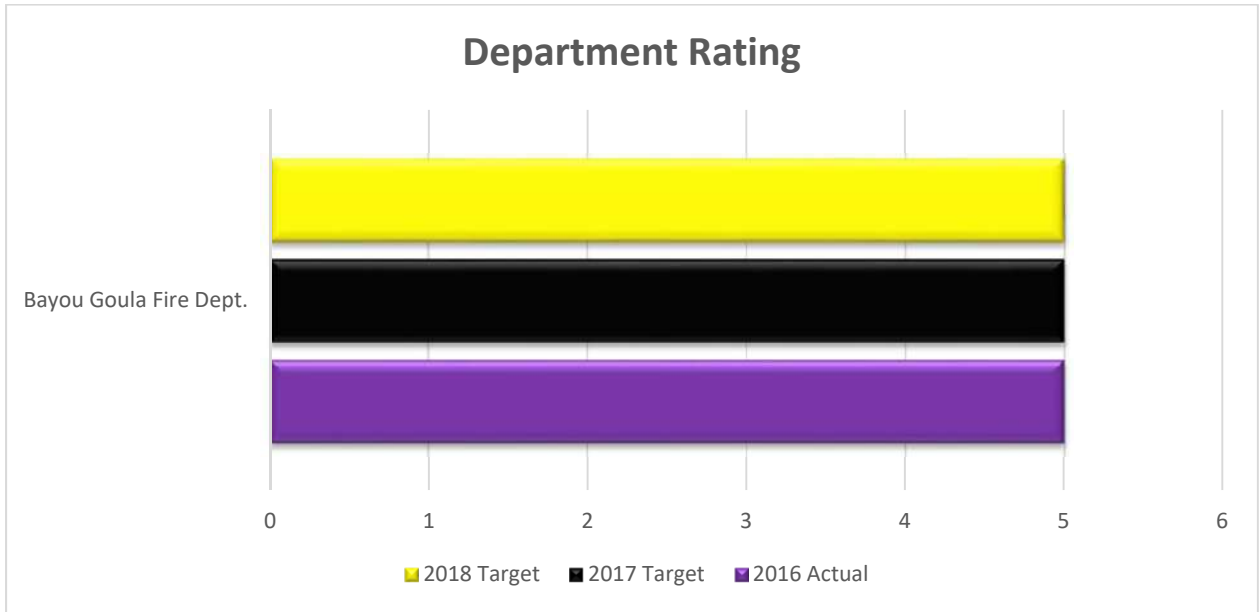
|                        |  |
|------------------------|--|
| <b>Goals</b>           | <ul style="list-style-type: none"> <li>• Improve Department rating</li> <li>• Enhance firefighter safety</li> <li>• Continue to provide life-saving emergency services</li> <li>• Promote fire safety through public education and awareness programs</li> </ul>   |
| <b>Objectives</b>      | <ul style="list-style-type: none"> <li>• Develop proactive and reactive strategies to improve response times</li> <li>• Invest in equipment and human resources</li> <li>• Increase number of qualified volunteer firemen by 10%.</li> <li>• Promote professional qualifications of employees</li> </ul> |
| <b>Accomplishments</b> | <ul style="list-style-type: none"> <li>• 4 out the 6 fire stations has rated with PIAL in 2017.</li> <li>• 100 % of firefighters were not injured in response to a fire incident</li> </ul>  |





# Fire Departments

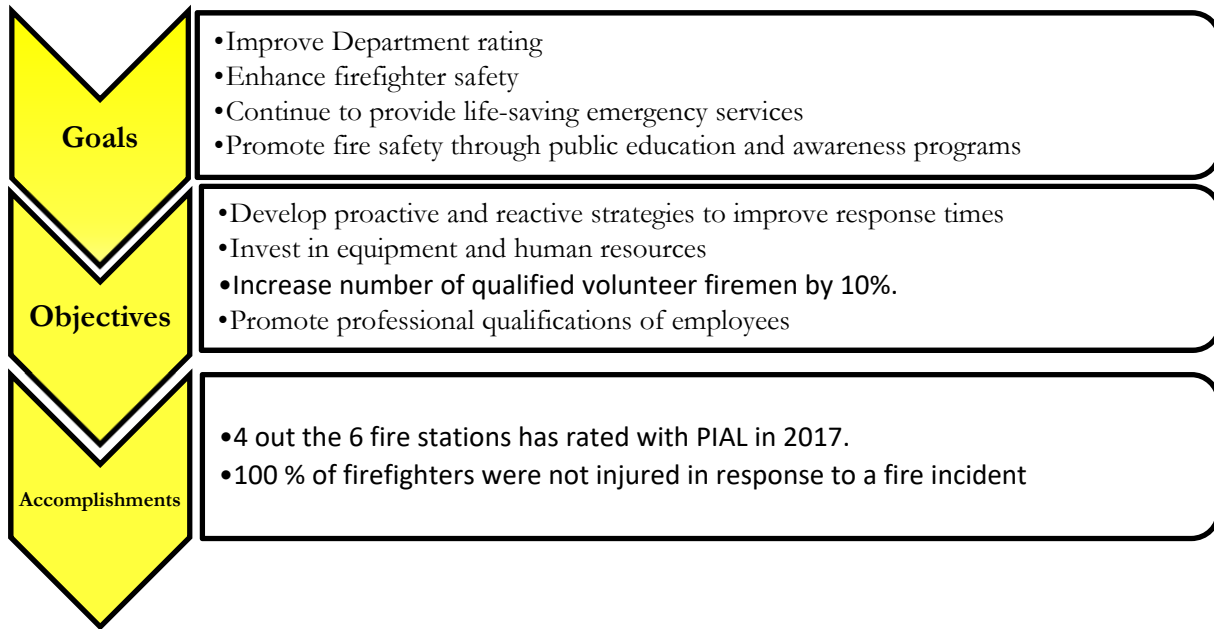
| Performance Indicators  | 2016 Actual | 2017 Target | 2018 Target |
|---|-------------|-------------|-------------|
| 1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits (rated every 5 years)<br>a) Bayou Goula Fire Department rating (last rated 2012) | 5           | 5           | 5           |
| * Fire rating scale: 1 = Best    10 = Worst    Unrated = Never asked PIAL for rating  |             |             |             |





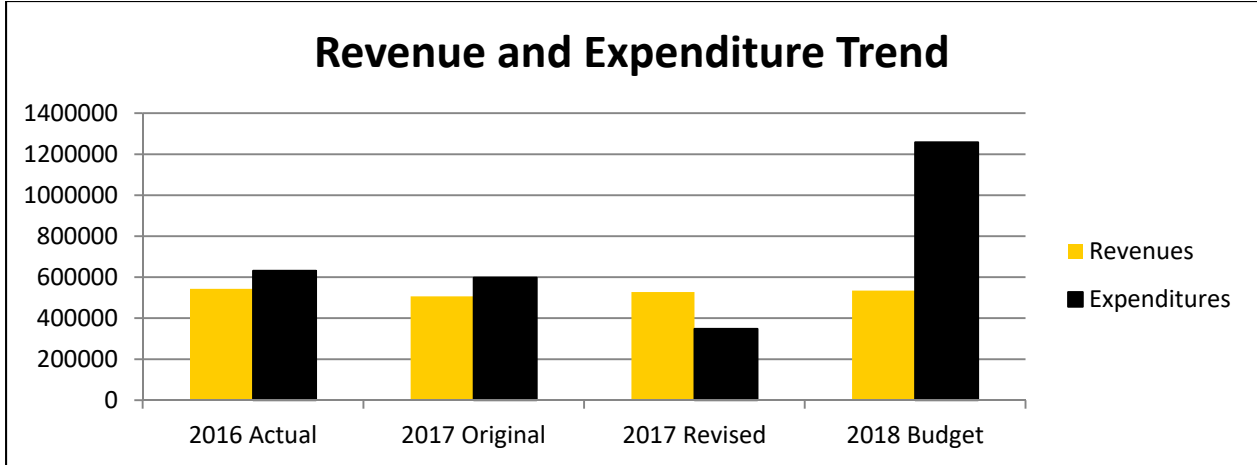
# Fire Departments

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.

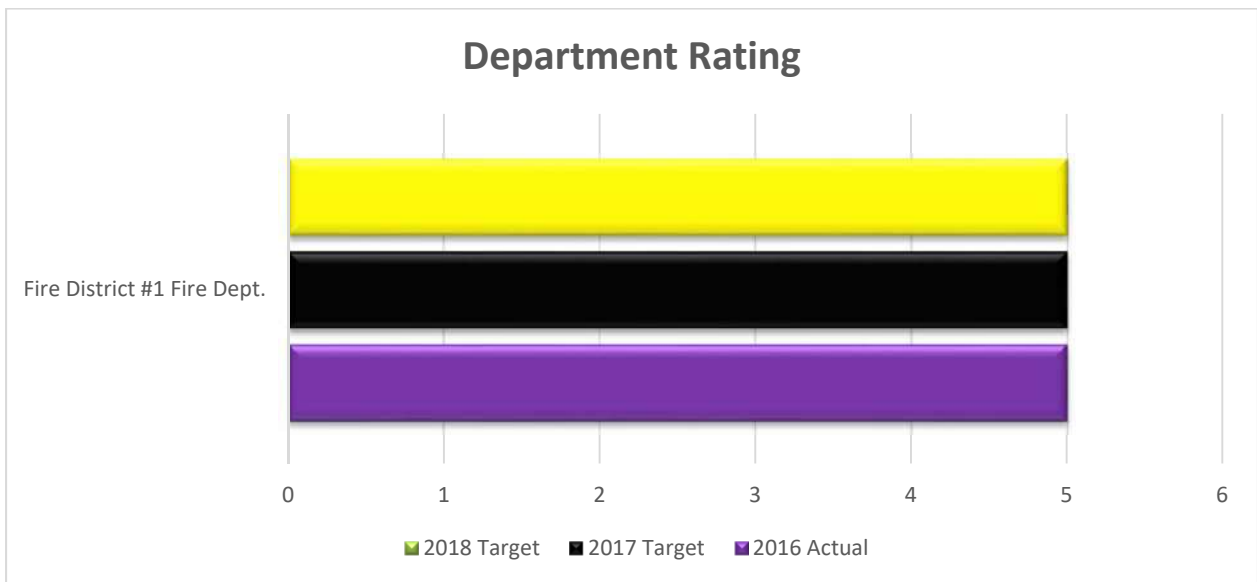




# Fire Departments



| Performance Indicators  | 2016 Actual | 2017 Target | 2018 Target |
|---|-------------|-------------|-------------|
| 1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits.<br>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  |             |             |             |

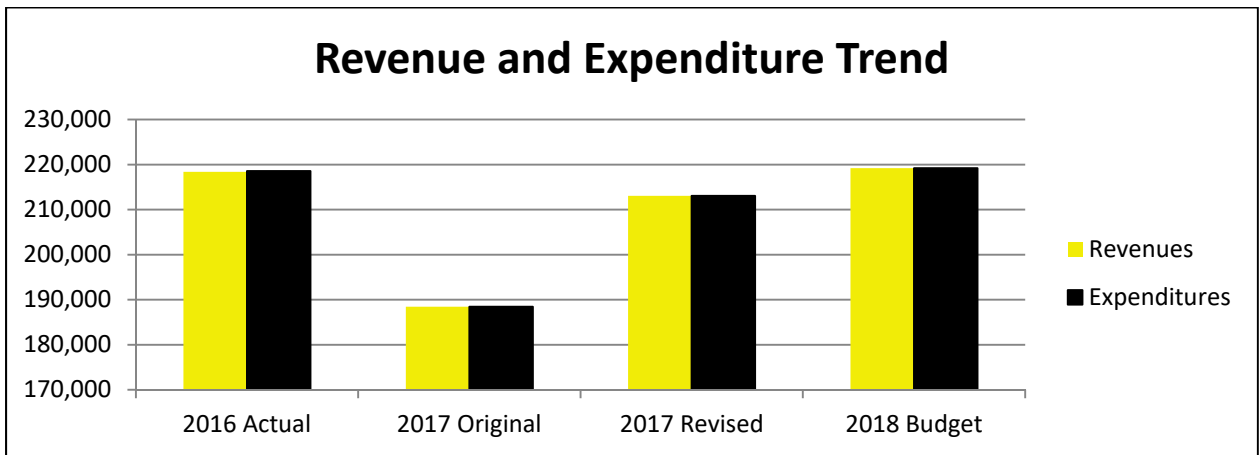
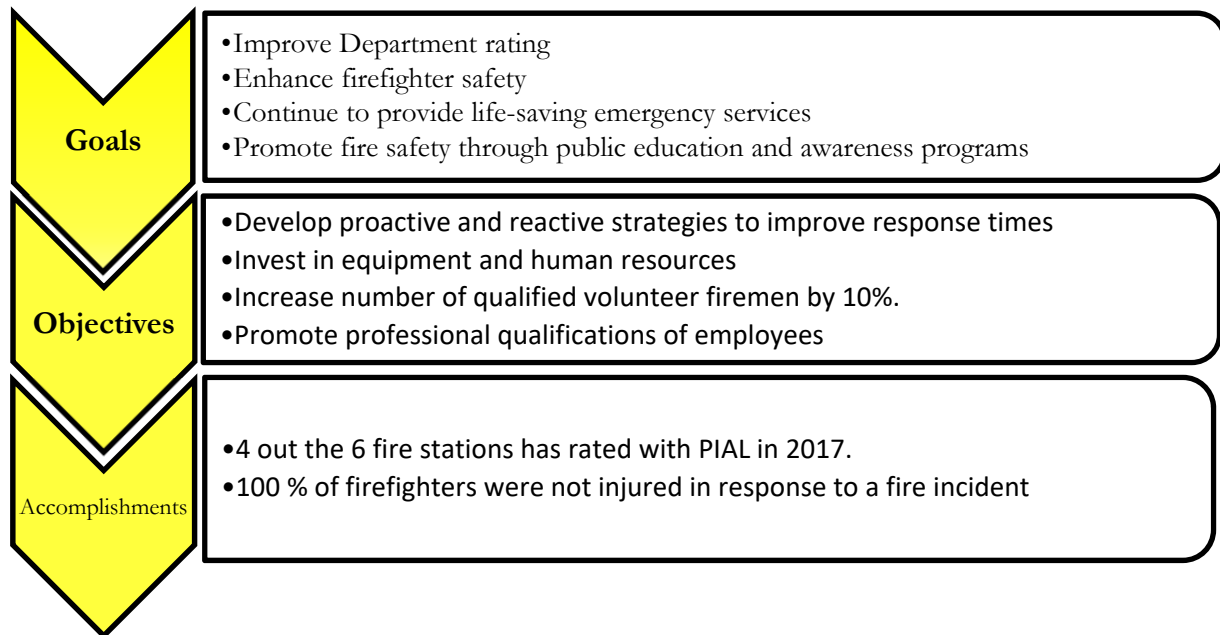




# Fire Departments

## The White Castle Fire Department

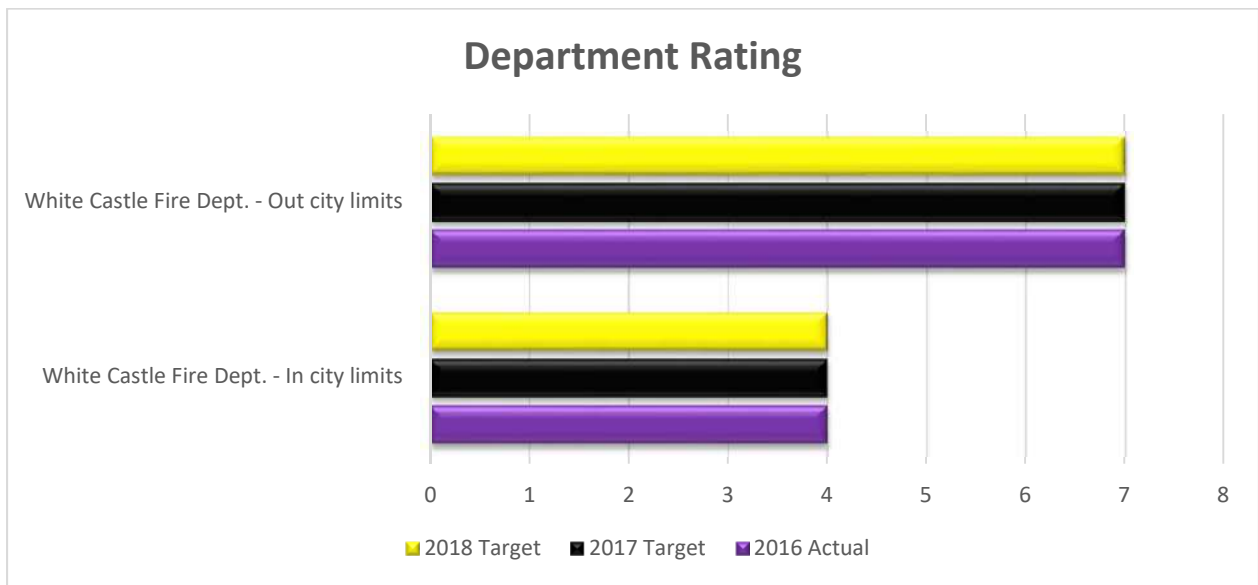
services the White Castle area. The department is financed by a state two-percent fire insurance rebate program and a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue





# Fire Departments

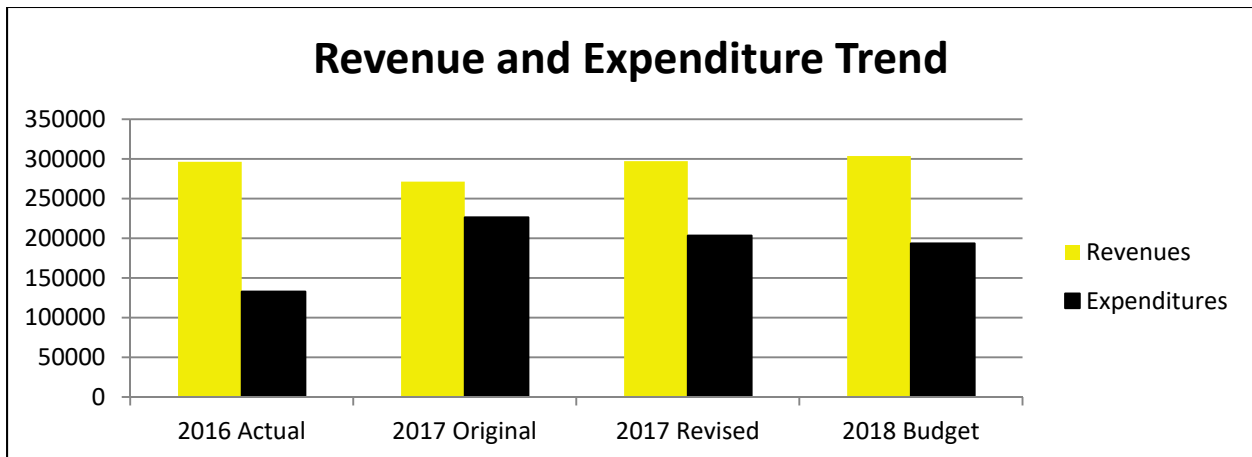
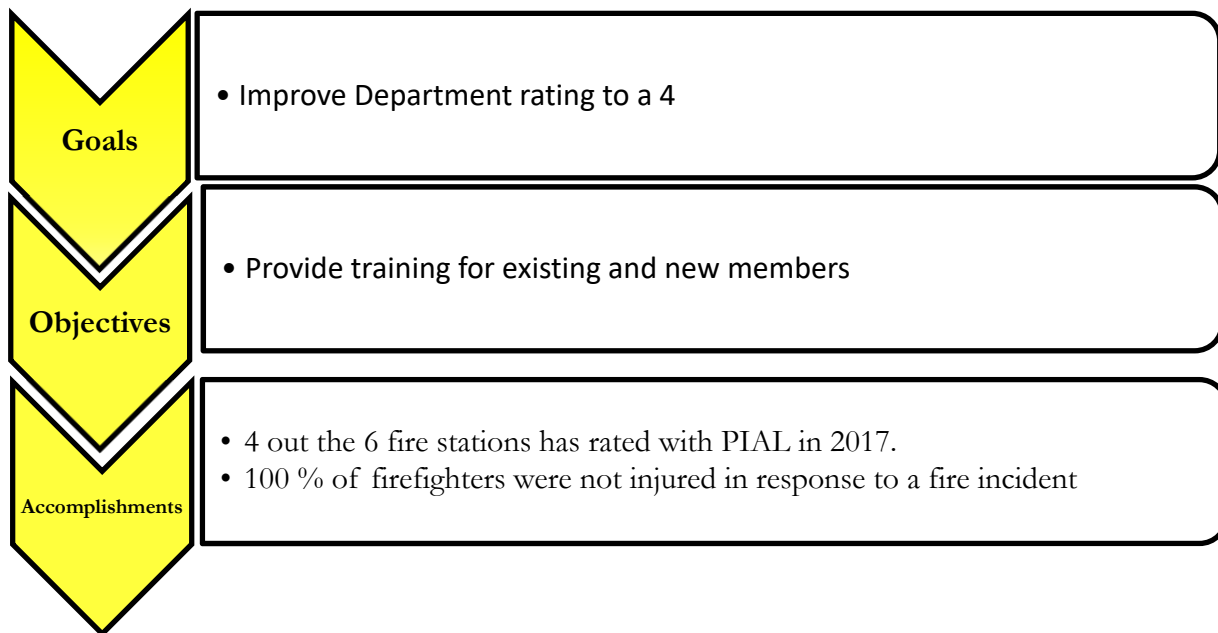
| Performance Indicators  | 2016<br>Actual | 2017<br>Target | 2018<br>Target |
|---|----------------|----------------|----------------|
| 1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits. |                |                |                |
| a) White Castle 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    |                |                |                |





# Fire Departments

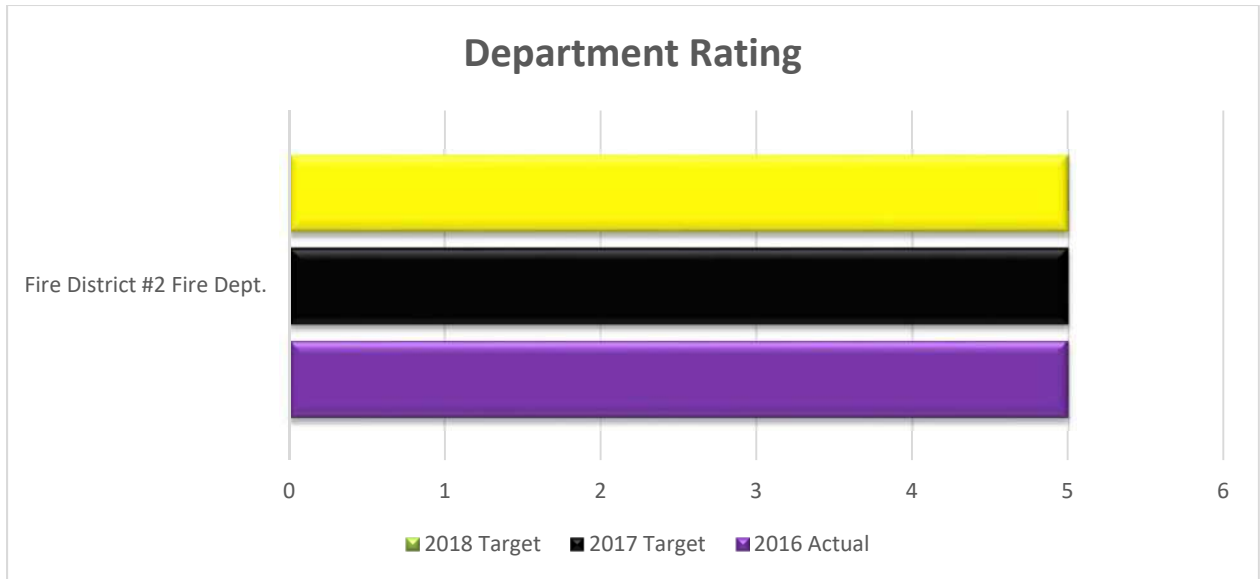
**The Bayou Blue Fire District** is a volunteer fire department that services the Bayou Blue area, which includes portions of former Ward 7 of the parish. The department is financed by a state two-percent fire insurance rebate program, a transfer from the general fund equal to their pro-rata share of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





# Fire Departments

| Performance Indicators  | 2016<br>Actual | 2017<br>Target | 2018<br>Target |
|---|----------------|----------------|----------------|
| 1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits.<br>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  |                |                |                |





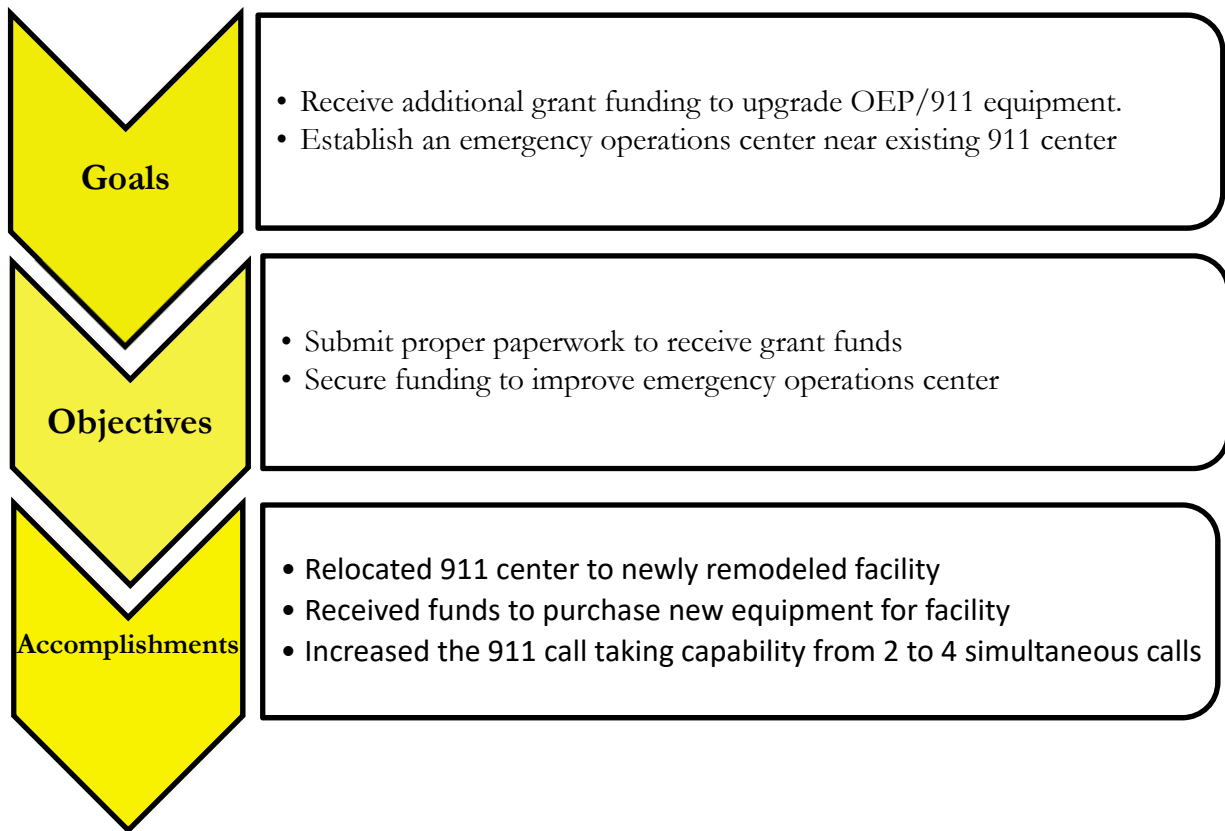


# Office of Emergency Preparedness /911

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

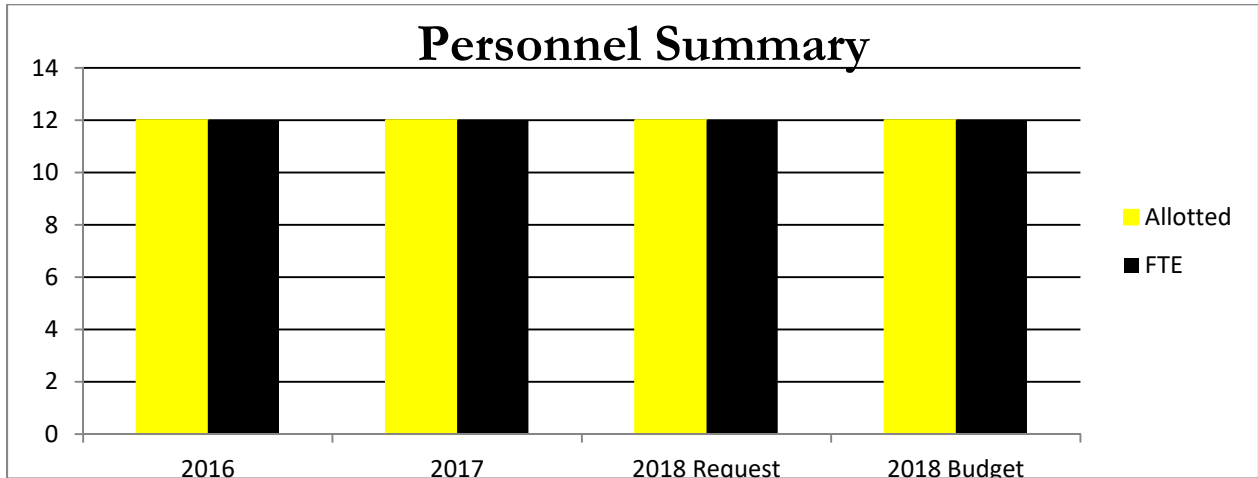
The staff communicates useful resources which aid the public in being aware of the risks our parish faces and knowing how to respond to an emergency situation, thereby greatly reducing the threat of injury. The staff provides brochures and information published by government agencies pertaining to emergency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





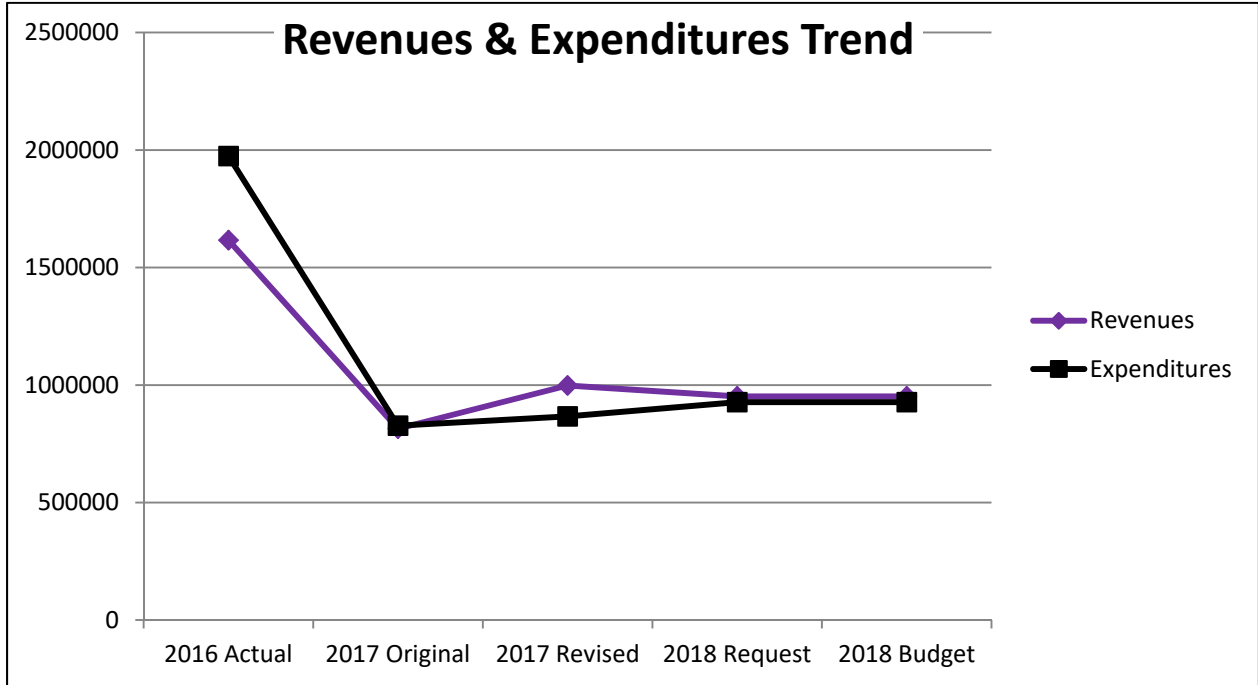
# Office of Emergency Preparedness/911



| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 456,500            | 458,867              | 536,707             | 547,279             | 547,279            |
| Employee Benefits               | 137,600            | 152,656              | 172,448             | 183,749             | 183,749            |
| Supplies                        | 18,450             | 17,600               | 12,500              | 15,000              | 15,000             |
| Services                        | 16,968             | 13,400               | 37,900              | 20,900              | 20,900             |
| Capital Outlay                  | 1,288,464          | 55,000               | 55,000              | 80,000              | 80,000             |
| Other                           | 56,157             | 129,901              | 52,300              | 80,155              | 80,155             |
| <b>Total Expenditures</b>       | <b>1,974,139</b>   | <b>827,424</b>       | <b>866,855</b>      | <b>927,083</b>      | <b>927,083</b>     |



# Office of Emergency Preparedness/911



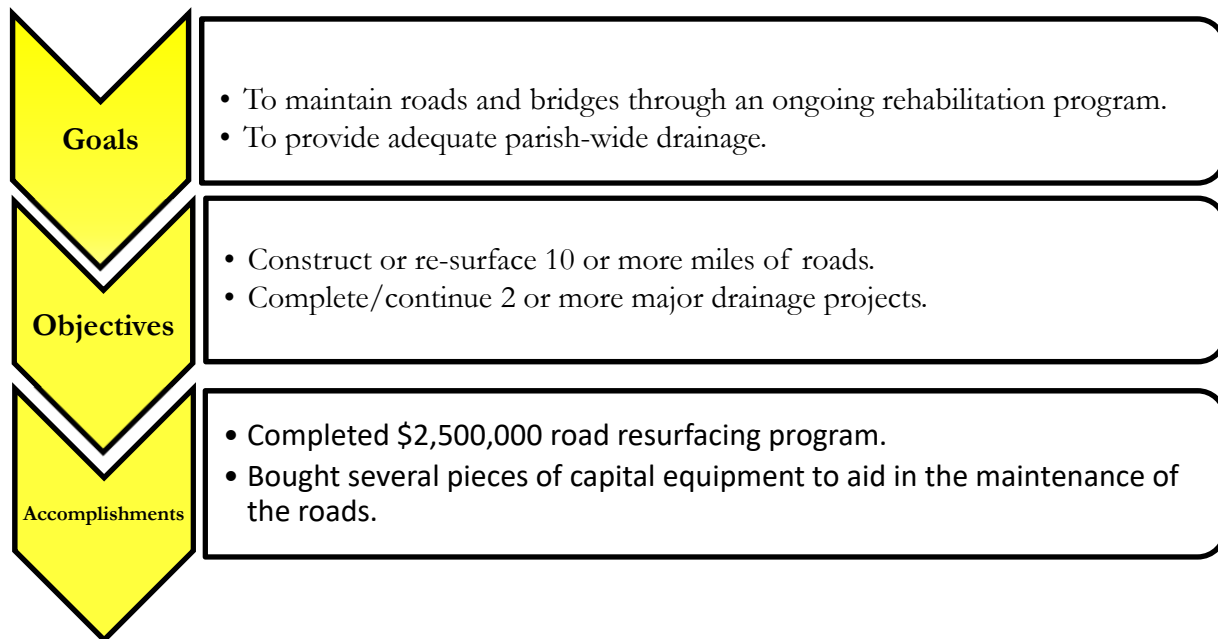


# Department of Public Works

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.

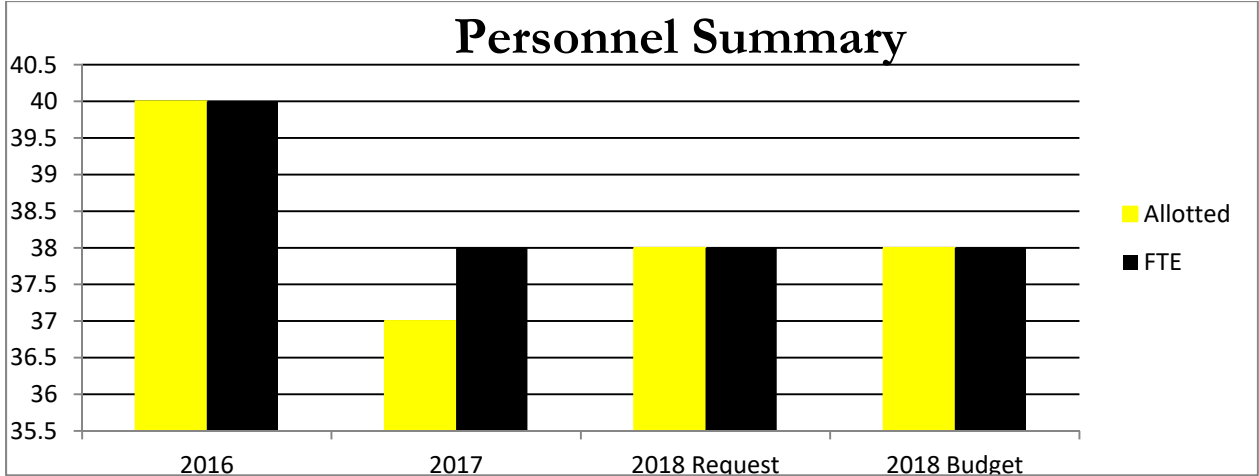


The Public Works Department is responsible for maintenance of Parish Government property, buildings, grounds and equipment; construction and maintenance performed by Parish Government on roads, sidewalks, bridges and drainage facilities; operation of a central facility for the repair and maintenance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

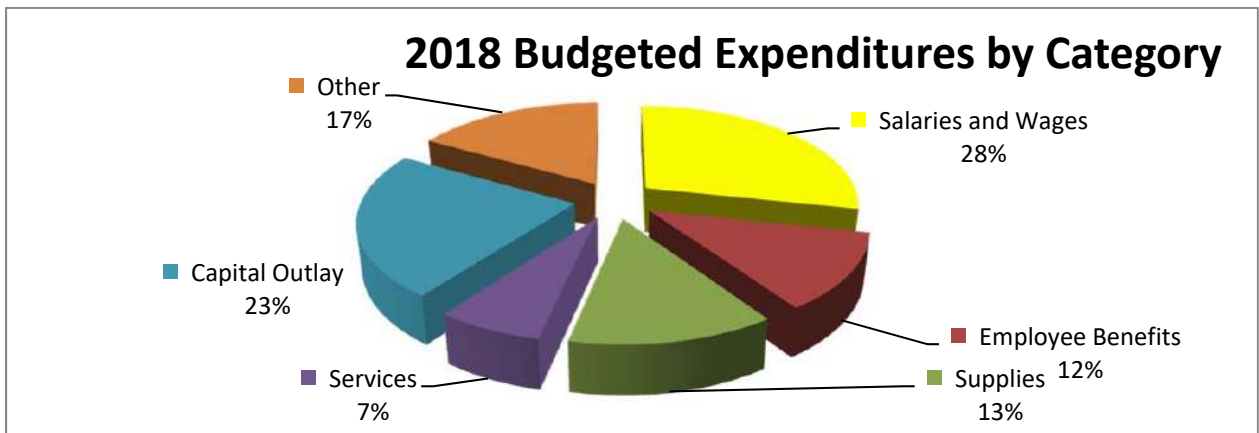




# Department of Public Works



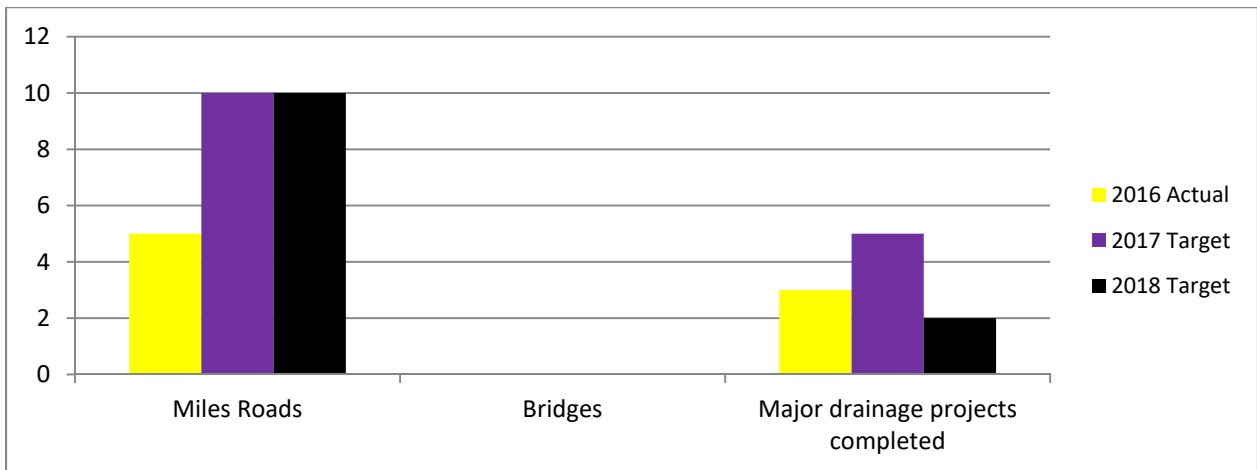
| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 876,898            | 889,886              | 987,898             | 983,715             | 983,715            |
| Employee Benefits               | 401,338            | 399,021              | 435,835             | 418,606             | 418,606            |
| Supplies                        | 348,275            | 450,000              | 450,000             | 450,000             | 450,000            |
| Services                        | 354,853            | 414,200              | 282,500             | 233,000             | 233,000            |
| Capital Outlay                  | 847,982            | 750,000              | 955,000             | 800,000             | 800,000            |
| Other                           | 566,858            | 659,450              | 573,200             | 581,200             | 581,200            |
| <b>Total Expenditures</b>       | <b>3,396,204</b>   | <b>3,562,557</b>     | <b>3,684,433</b>    | <b>3,466,521</b>    | <b>3,466,521</b>   |





# Department of Public Works

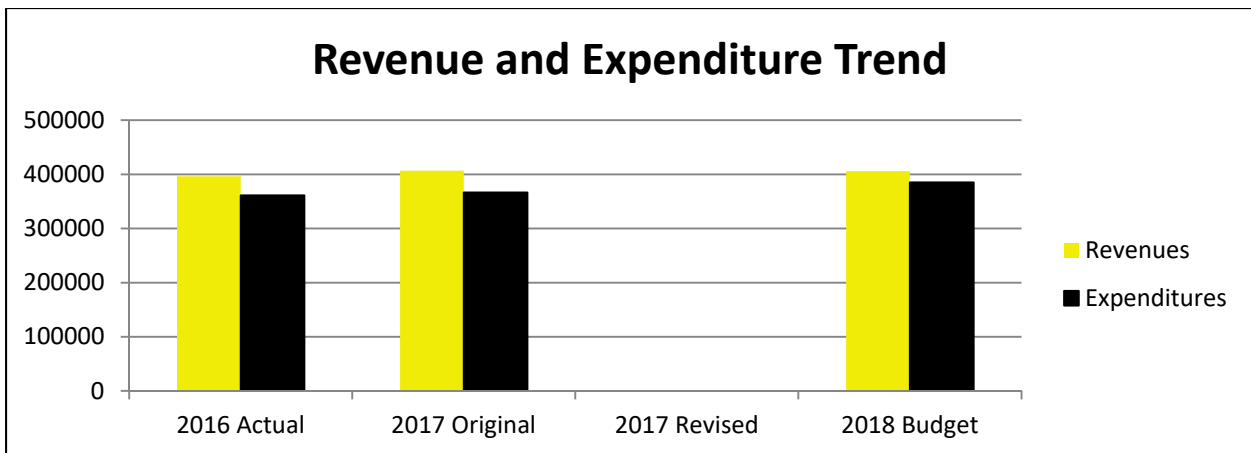
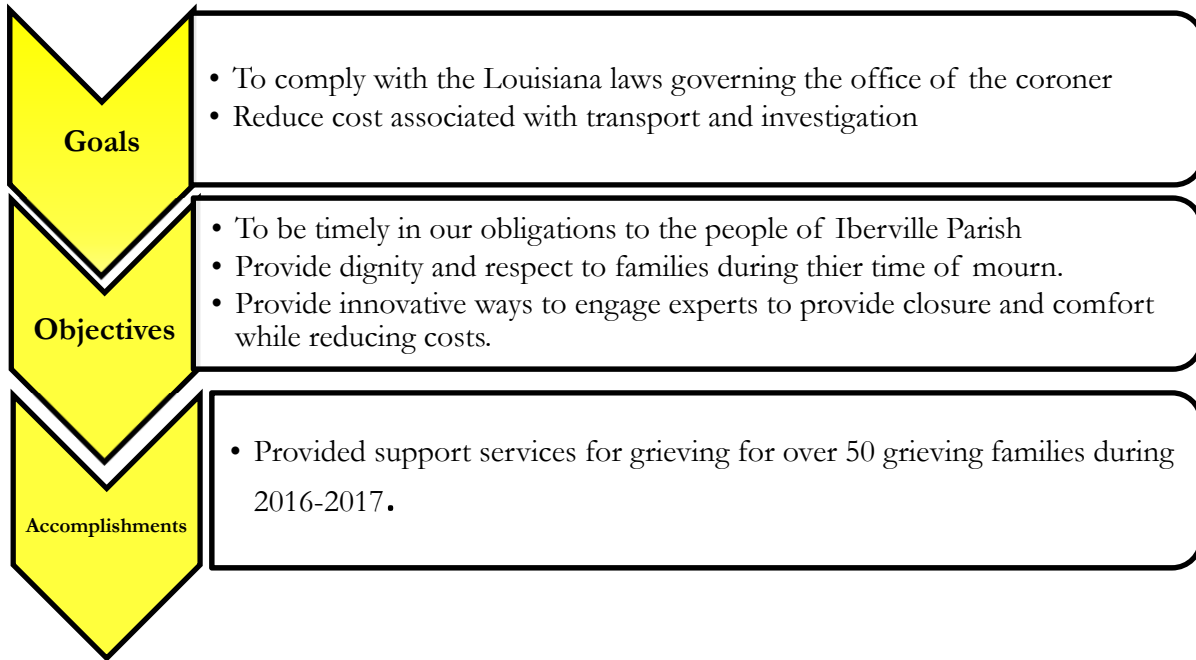
| Performance Indicators  | 2016 Actual | 2017 Target | 2018 Target |
|---|-------------|-------------|-------------|
| <i>Parish Roads and Bridges</i>   |             |             |             |
| 1. To maintain roads and bridges through an ongoing rehabilitation program.             |             |             |             |
| 2. Miles <ul style="list-style-type: none"> <li>• Constructed or Re-surfaced</li> </ul> | 5           | 10          | 10          |
| 3. Bridges <ul style="list-style-type: none"> <li>• Constructed</li> </ul>              | 0           | 0           | 0           |
| <i>Parish Drainage</i>  |             |             |             |
| 1. To provide adequate parish-wide drainage   |             |             |             |
| a) Major drainage projects completed  | 3           | 5           | 2           |





# 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.





Overview of Fund Structure-Special Revenue Funds

**Coroner's Office**

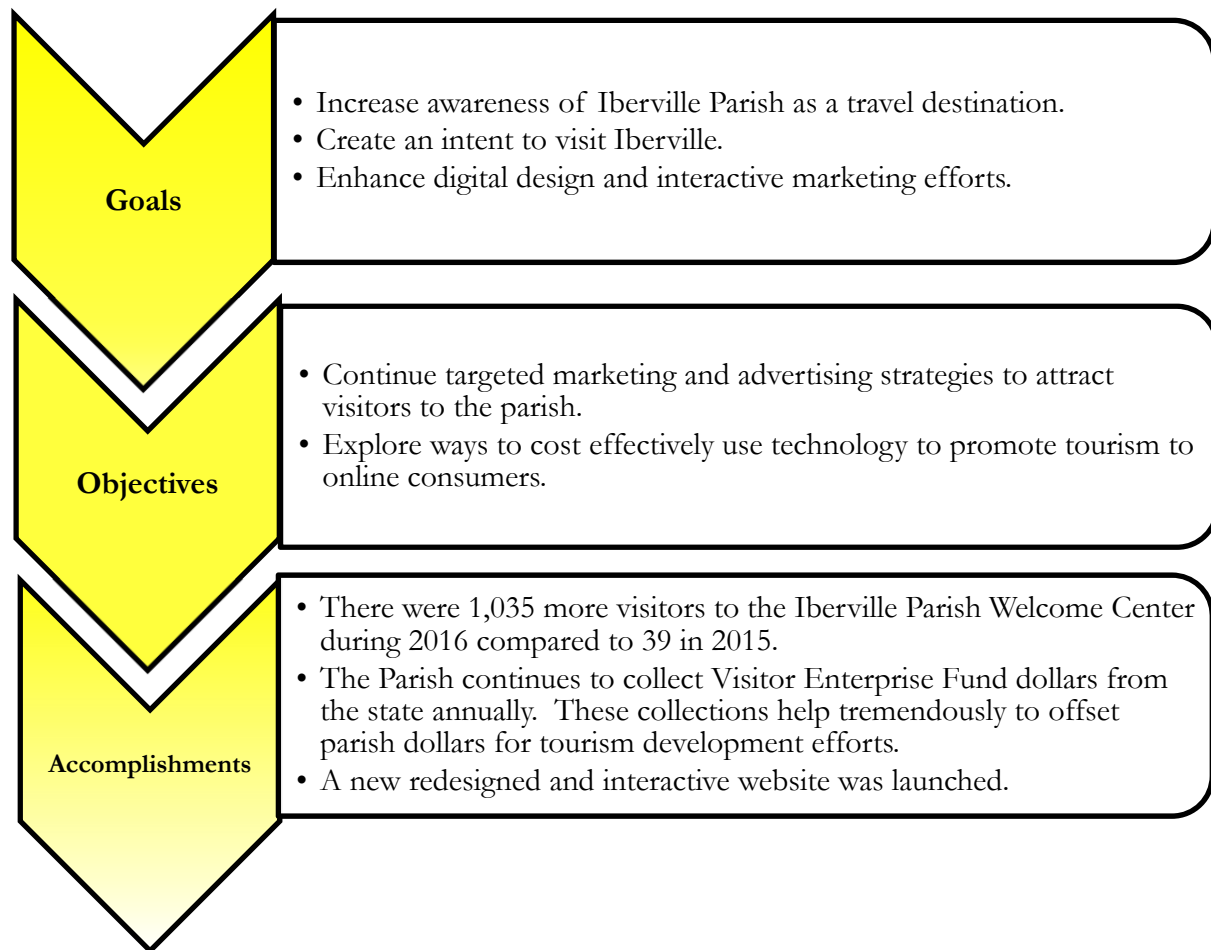
| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Regular Salaries & Wages        | 0                  | 0                    | 0                   | 200,000             | 200,000            |
| Employee Benefits               | 0                  | 0                    | 0                   | 22,300              | 22,300             |
| Supplies                        | 3,965              | 7,200                | 0                   | 7,000               | 7,000              |
| Services                        | 93,207             | 78,600               | 0                   | 82,500              | 82,500             |
| Other                           | 264,128            | 280,790              | 0                   | 73,440              | 73,440             |
| <b>Total Expenditures</b>       | <b>361,300</b>     | <b>366,590</b>       | <b>0</b>            | <b>385,240</b>      | <b>385,240</b>     |





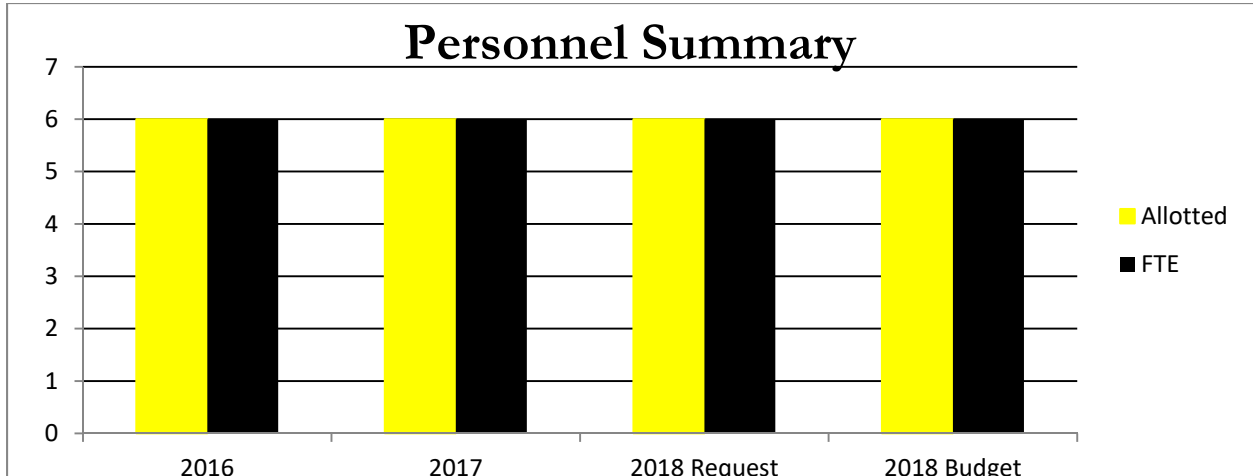
## Office of Tourism

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





# Office of Tourism

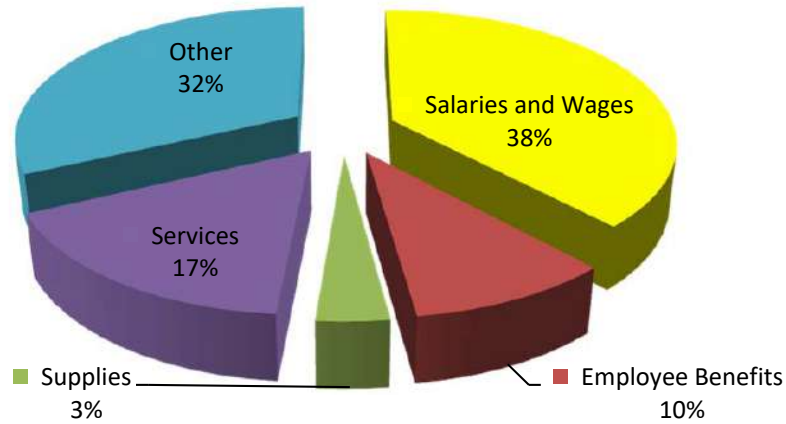


| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 160,477            | 184,301              | 184,867             | 179,860             | 179,860            |
| Employee Benefits               | 45,387             | 46,948               | 47,262              | 45,978              | 45,978             |
| Supplies                        | 11,101             | 16,300               | 16,300              | 16,300              | 16,300             |
| Services                        | 79,625             | 88,850               | 88,850              | 78,450              | 78,450             |
| Capital Outlay                  | 8,241              | -                    | -                   | 0                   | 0                  |
| Other                           | 118,232            | 149,931              | 31,631              | 151,131             | 151,131            |
| <b>Total Expenditures</b>       | <b>423,063</b>     | <b>486,330</b>       | <b>368,910</b>      | <b>471,719</b>      | <b>471,719</b>     |

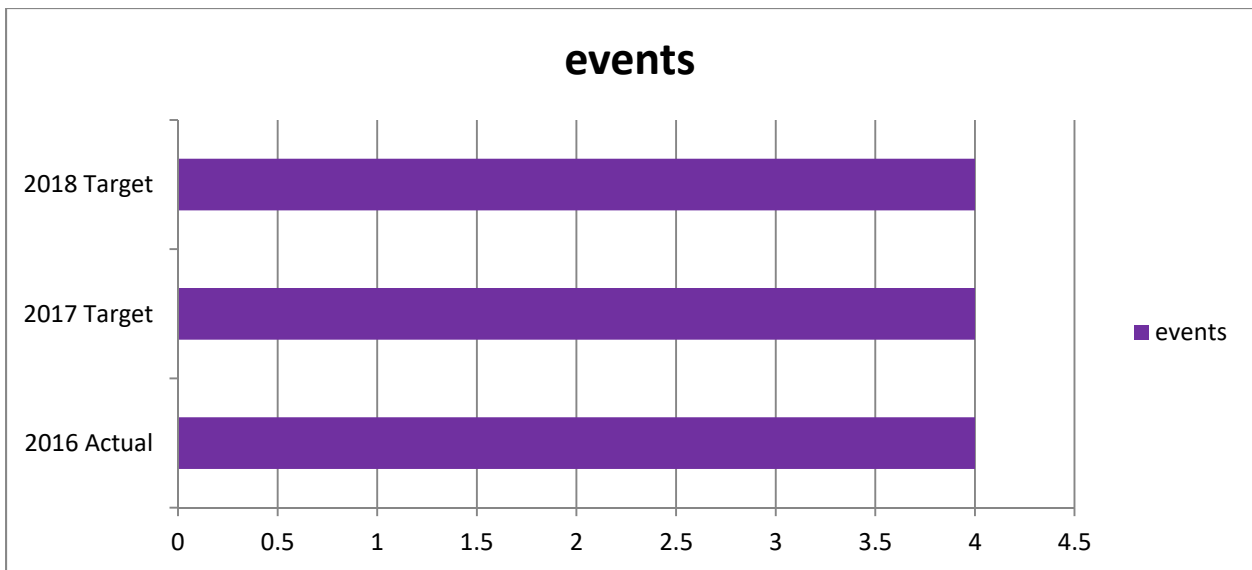


# Office of Tourism

## 2018 Budgeted Expenditures by Category



| Performance Indicators  | 2016 Actual | 2017 Target | 2018 Target |
|---|-------------|-------------|-------------|
| 1. To increase awareness of Iberville Parish as a travel destination.<br>a) # of events sponsored by the tourist commission | 4           | 4           | 4           |



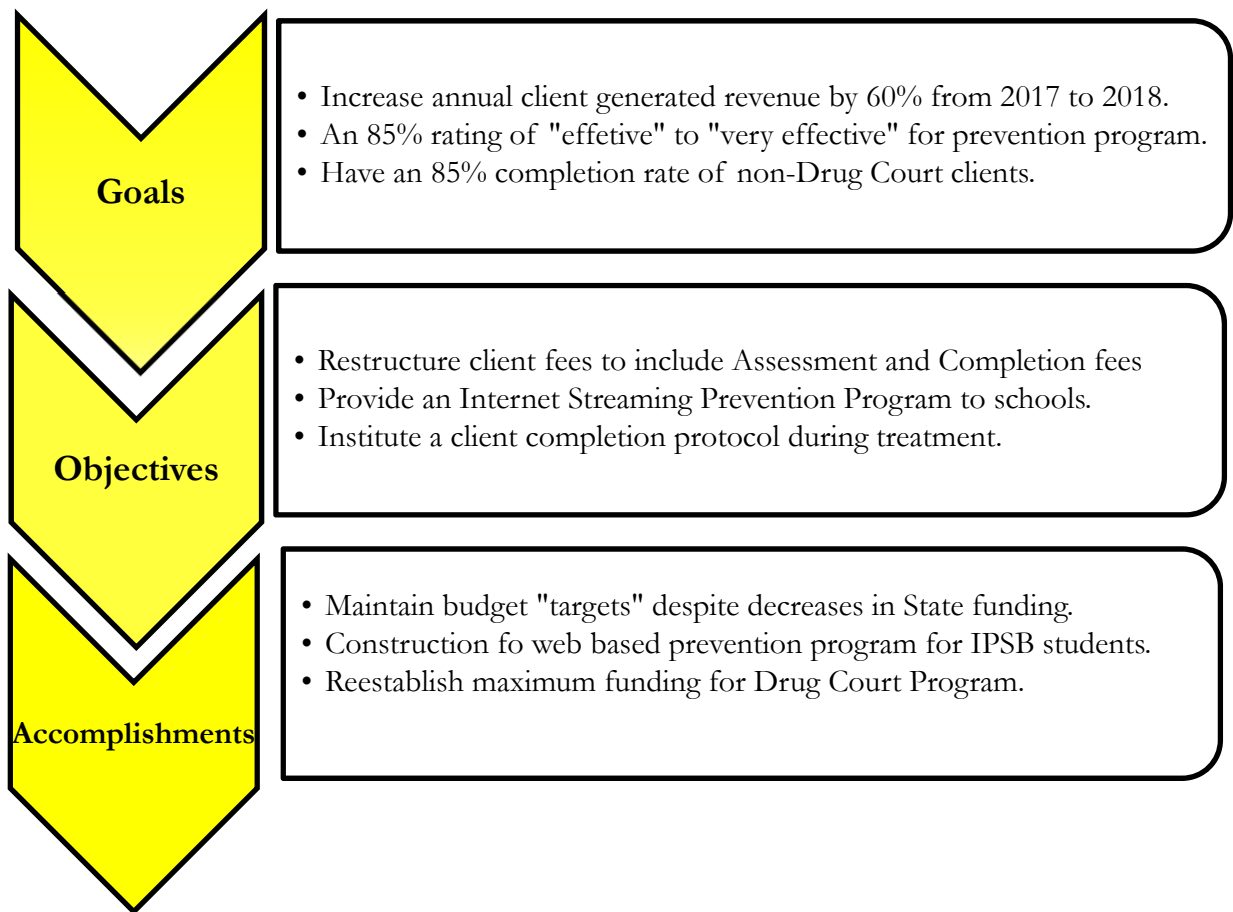


# President's Council on Drug Abuse

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.

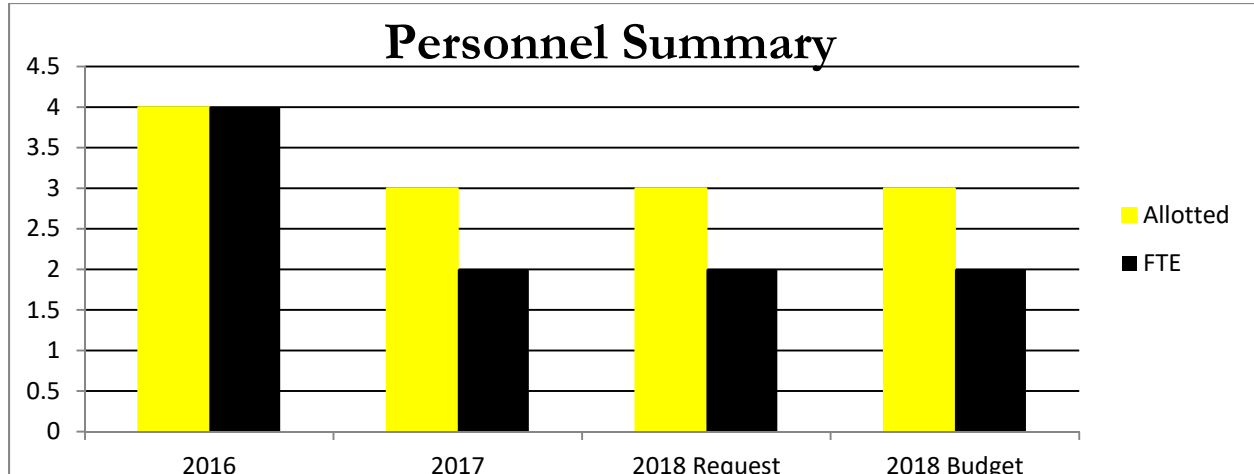
Through Mr. Ourso's efforts, funding for this parish's first substance abuse treatment center was acquired. In the seven years of its existence, the Iberville Parish Substance Abuse Center (IPSAC) has grown in size and the services provided. Since its inception, IPSAC has provided assessment, treatment 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

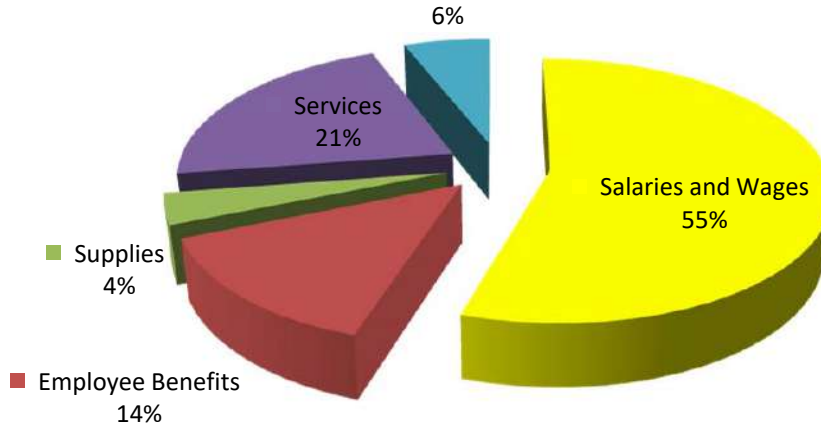


| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 105,354            | 121,708              | 121,708             | 124,329             | 124,329            |
| Employee Benefits               | 23,168             | 32,052               | 32,188              | 31,537              | 31,537             |
| Supplies                        | 6,713              | 30,950               | 8,600               | 8,600               | 8,600              |
| Services                        | 82,831             | 89,700               | 89,100              | 48,600              | 48,600             |
| Other                           | 12,558             | 13,300               | 14,500              | 13,500              | 13,500             |
| <b>Total Expenditures</b>       | <b>230,624</b>     | <b>287,710</b>       | <b>266,096</b>      | <b>226,566</b>      | <b>226,566</b>     |

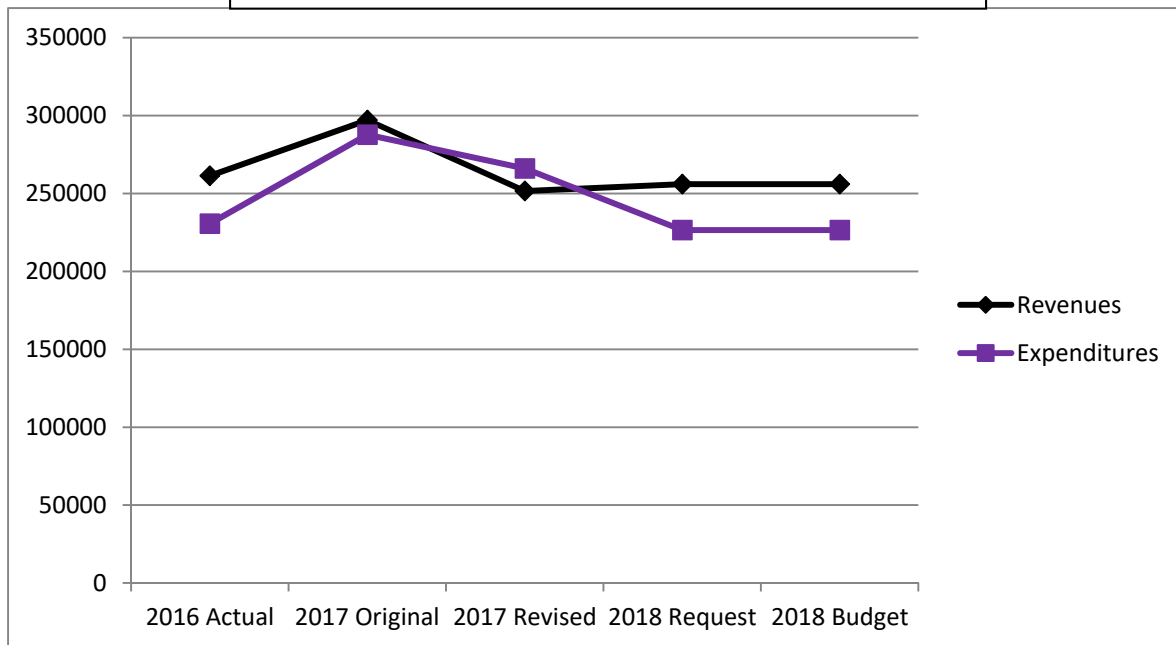


# President's Council on Drug Abuse

**2018 Budgeted Expenditures by Category**



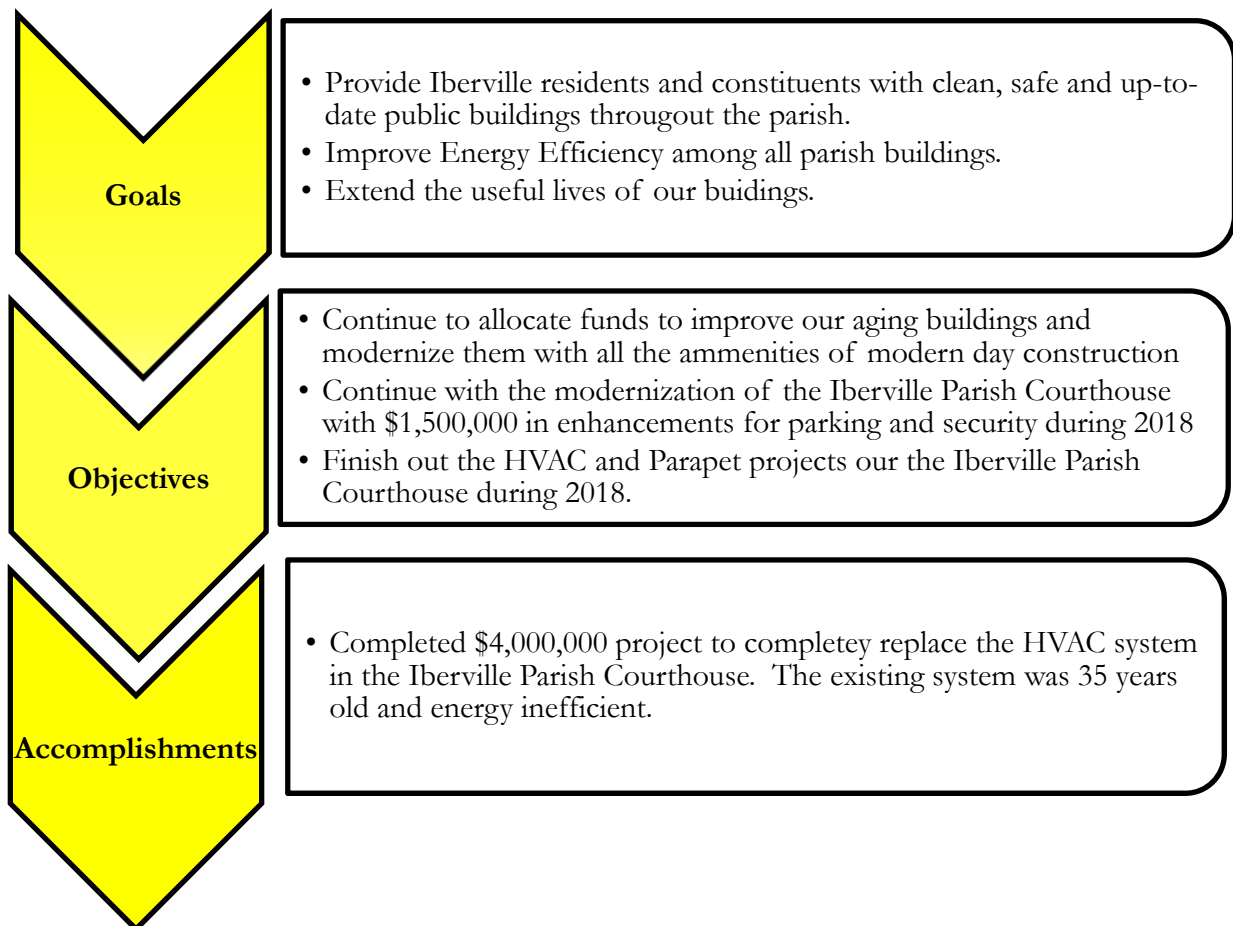
**Revenues and Expenditures Trend**





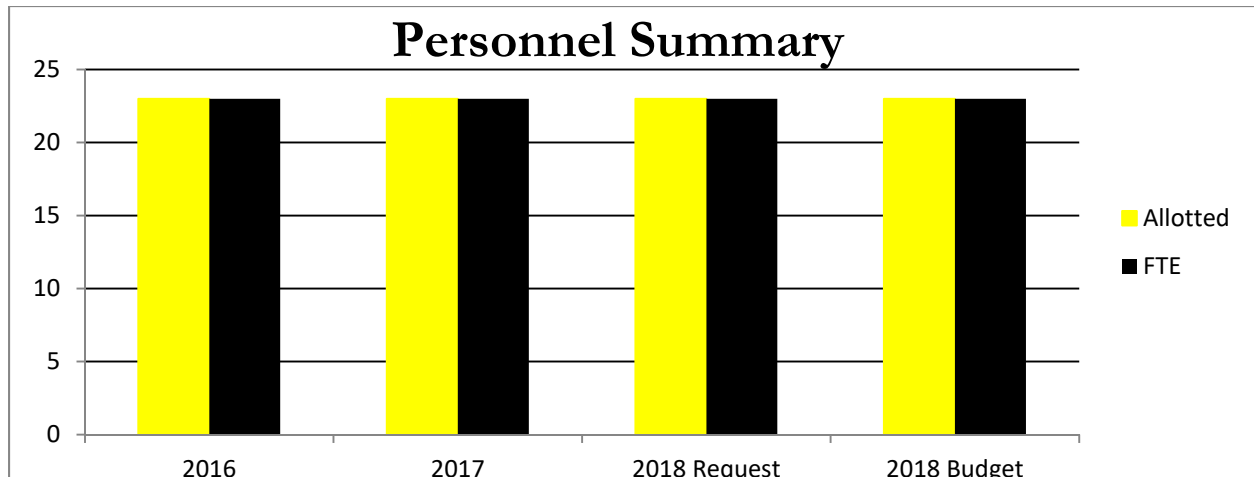
# Public Building Maintenance

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.





# Public Building Maintenance

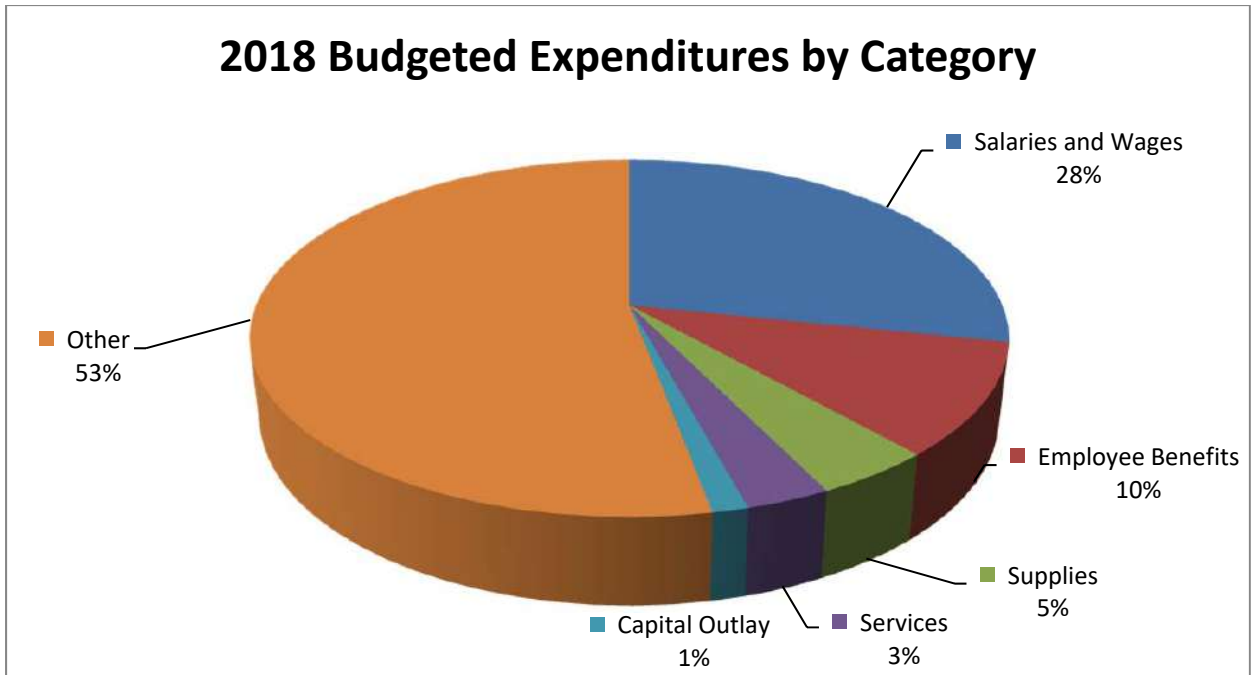
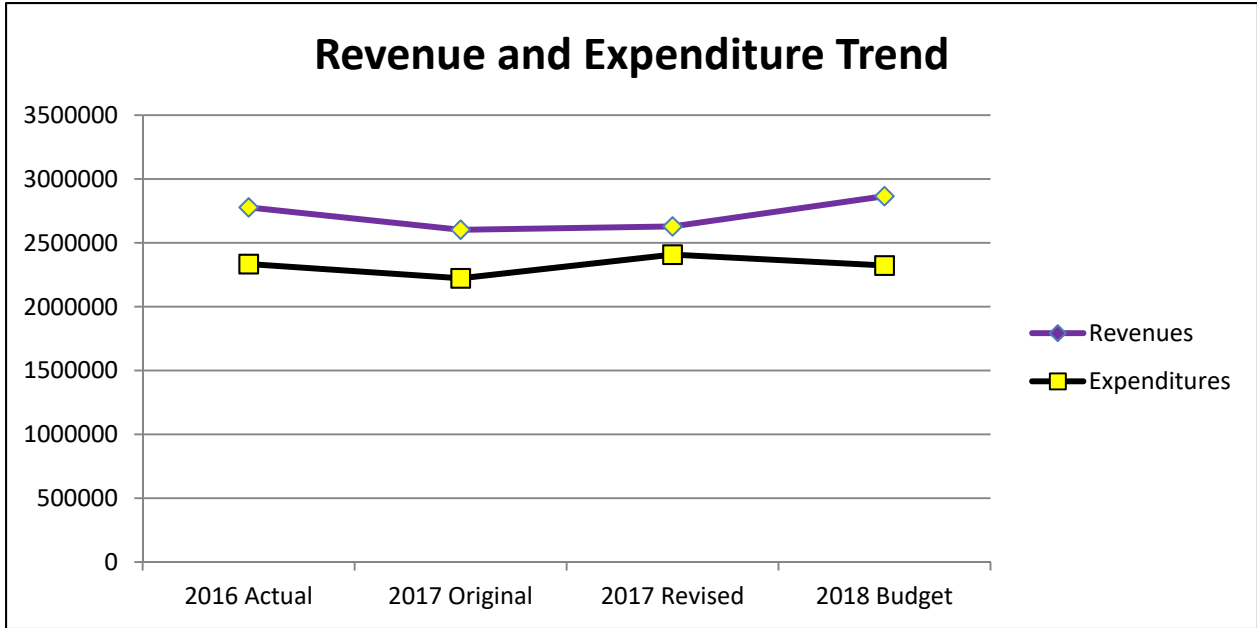


| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 553,175            | 568,363              | 607,339             | 657,345             | 657,345            |
| Employee Benefits               | 213,700            | 220,451              | 231,983             | 235,182             | 235,182            |
| Supplies                        | 102,131            | 101,615              | 100,550             | 100,050             | 100,050            |
| Services                        | 72,381             | 77,890               | 71,070              | 71,070              | 71,070             |
| Capital Outlay                  | 96,181             | 30,000               | 35,000              | 30,000              | 30,000             |
| Other                           | 1,296,341          | 1,223,790            | 1,362,450           | 1,229,450           | 1,229,450          |
| <b>Total Expenditures</b>       | <b>2,333,909</b>   | <b>2,222,109</b>     | <b>2,408,392</b>    | <b>2,323,097</b>    | <b>2,323,097</b>   |





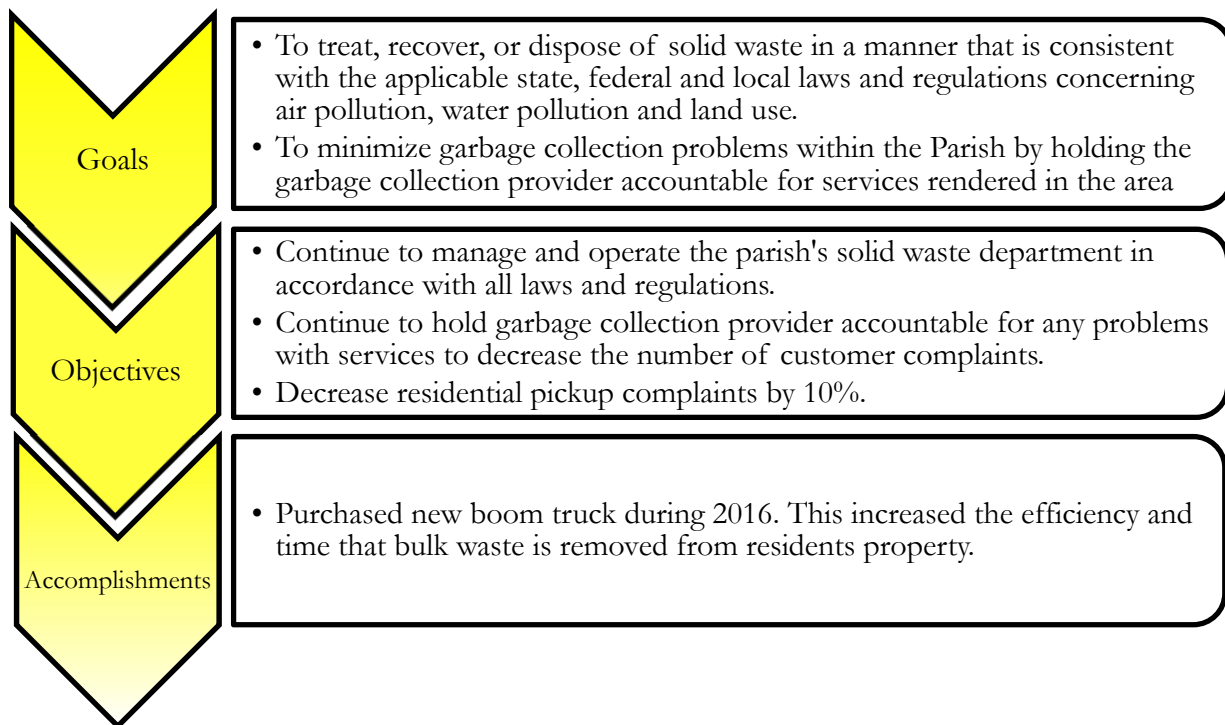
# Public Building Maintenance





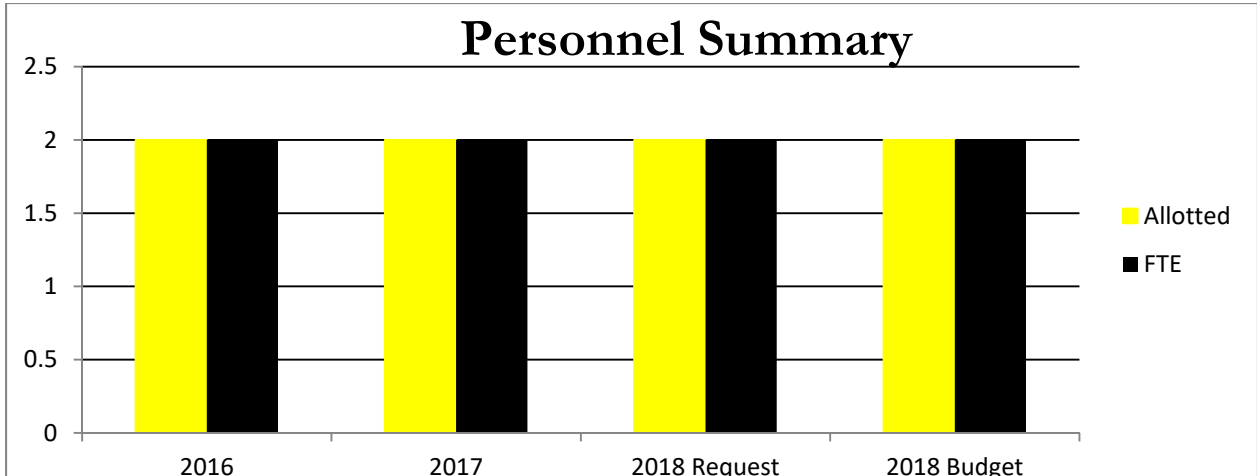
# Solid Waste Department

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.





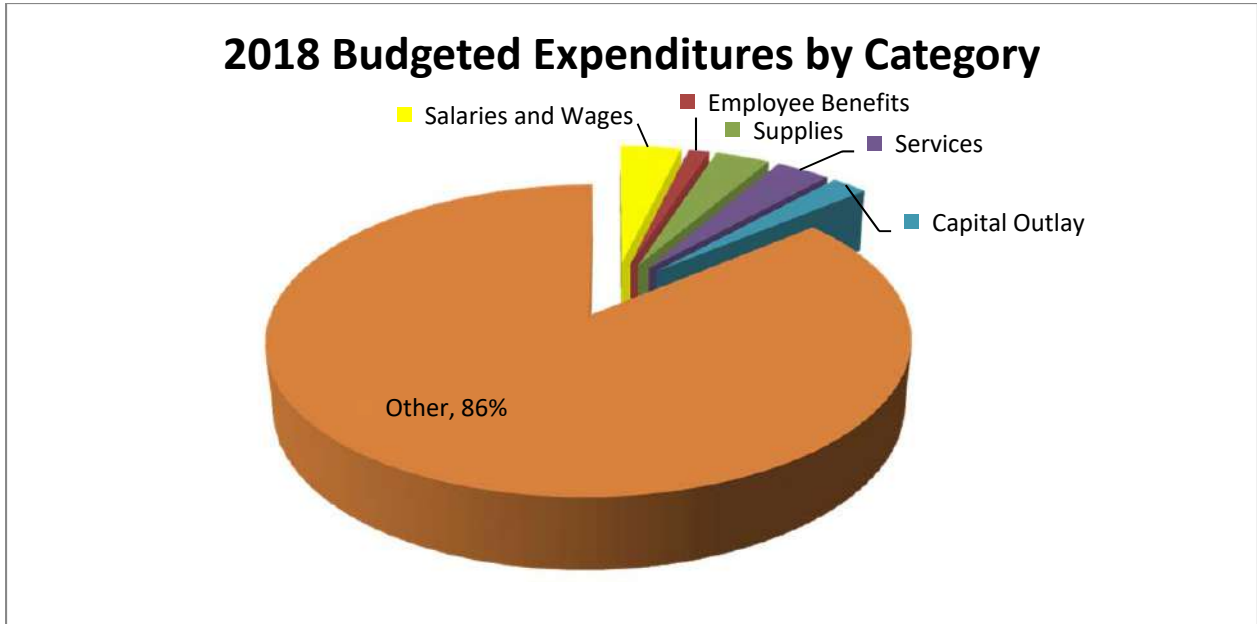
# Solid Waste Department



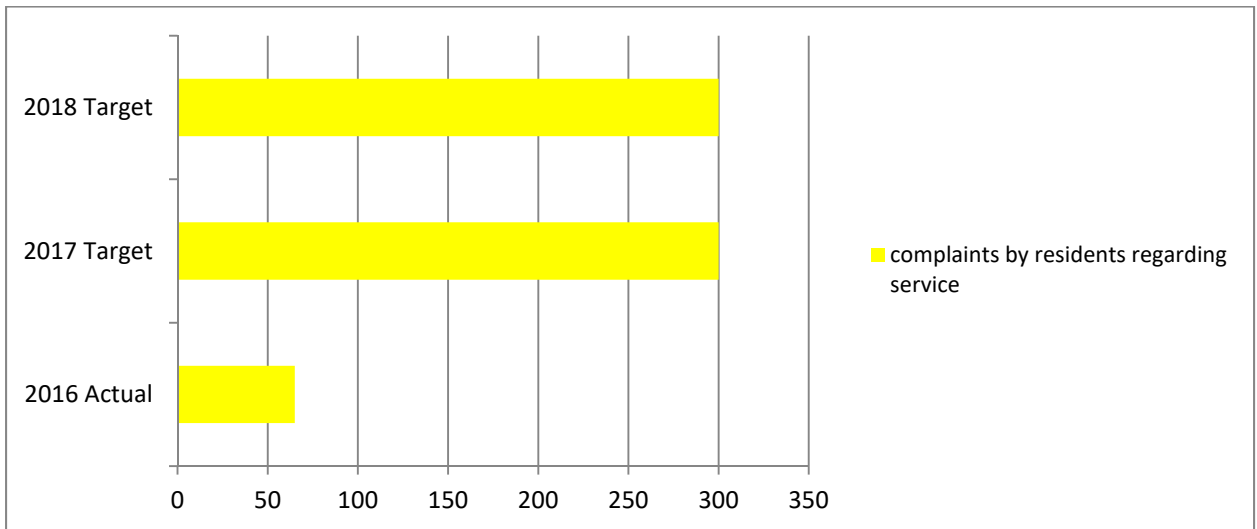
| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages              | 160,796            | 164,112              | 164,185             | 125,882             | 125,882            |
| Employee Benefits               | 57,937             | 64,852               | 66,313              | 43,001              | 43,001             |
| Supplies                        | 98,413             | 112,800              | 113,000             | 113,000             | 113,000            |
| Services                        | 179,731            | 69,670               | 112,600             | 112,600             | 112,600            |
| Capital Outlay                  | 0                  | 250,000              | 250,000             | 75,000              | 75,000             |
| Other                           | 2,758,673          | 2,819,025            | 2,832,502           | 2,897,000           | 2,897,000          |
| <b>Total Expenditures</b>       | <b>3,255,550</b>   | <b>3,480,459</b>     | <b>3,538,600</b>    | <b>3,366,483</b>    | <b>3,366,483</b>   |



# Solid Waste Department



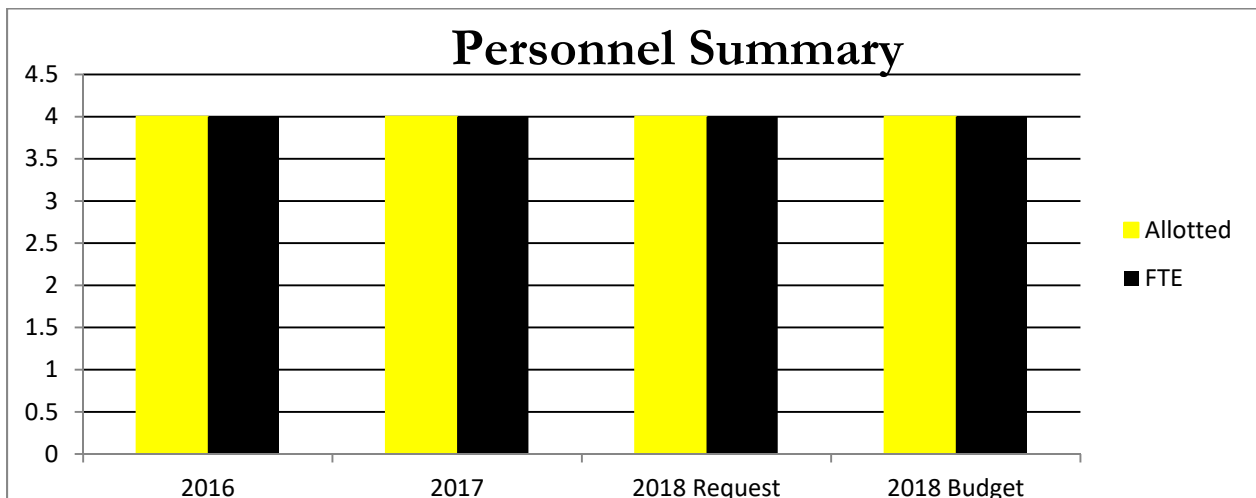
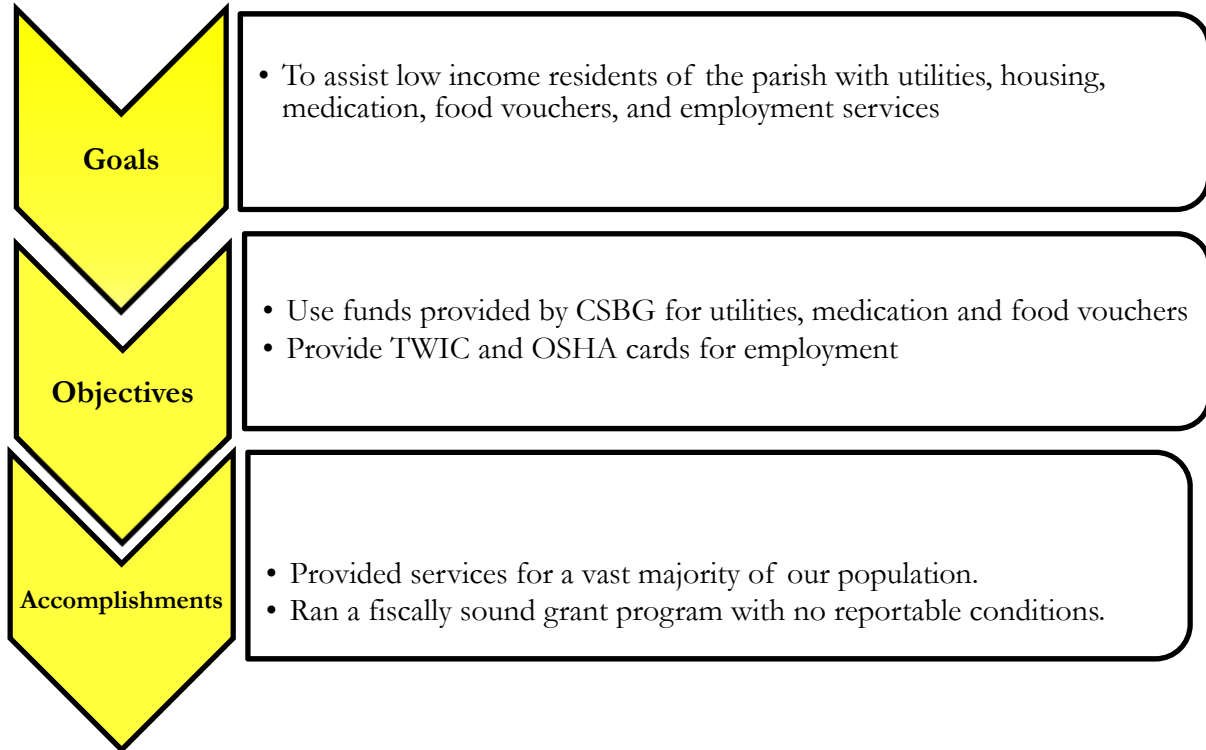
| Performance Indicators  | 2016 Actual | 2017 Target | 2018 Target |
|---|-------------|-------------|-------------|
| <i>Solid Waste Department</i>   |             |             |             |
| 1. To minimize garbage collection problems within the Parish by holding the garbage collection provider accountable for services rendered in the area.<br>a) # of complaints by residents regarding service | 65          | 300         | 300         |
| * New provider was hired during August 2006   |             |             |             |





# CSBG

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

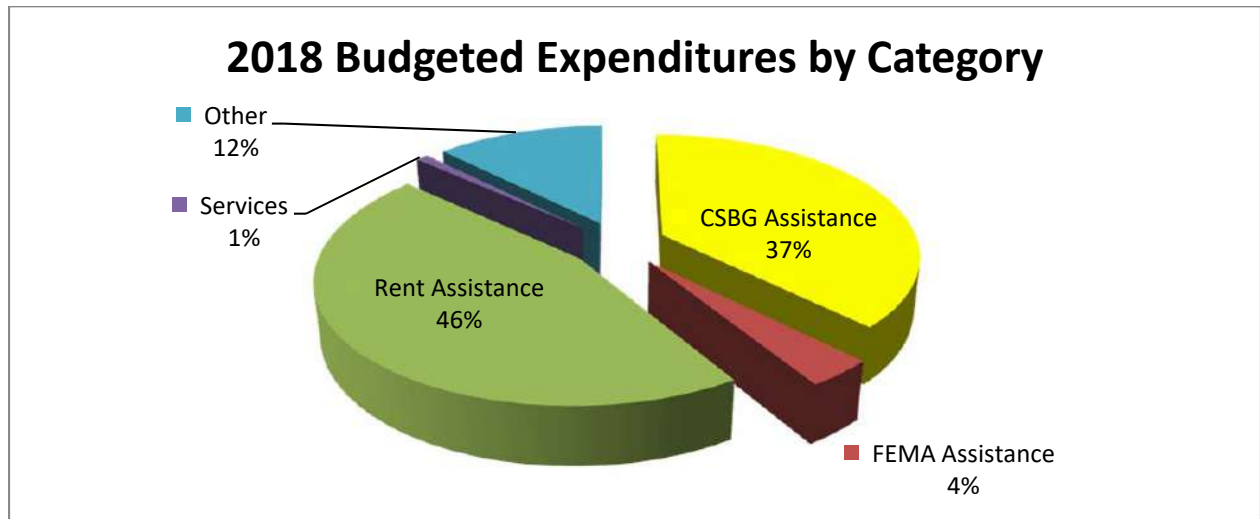




Overview of Fund Structure-Special Revenue Funds

**CSGB**

| <i>Expenditures by Category</i> | <i>2016 Actual</i> | <i>2017 Original</i> | <i>2017 Revised</i> | <i>2018 Request</i> | <i>2018 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| CSBG Assistance                 | 100,816            | 85,500               | 85,084              | 103,000             | 103,000            |
| FEMA Assistance                 | 1,486              | 10,000               | 10,000              | 10,000              | 10,000             |
| Rent Assistance                 | 154,457            | 125,000              | 125,000             | 125,000             | 125,000            |
| Professional Services           | 2,500              | 2,500                | 2,500               | 2,500               | 2,500              |
| Other                           | 34,996             | 26,950               | 26,750              | 34,250              | 34,250             |
| <b>Total Expenditures</b>       | <b>294,255</b>     | <b>249,950</b>       | <b>249,334</b>      | <b>274,750</b>      | <b>274,750</b>     |

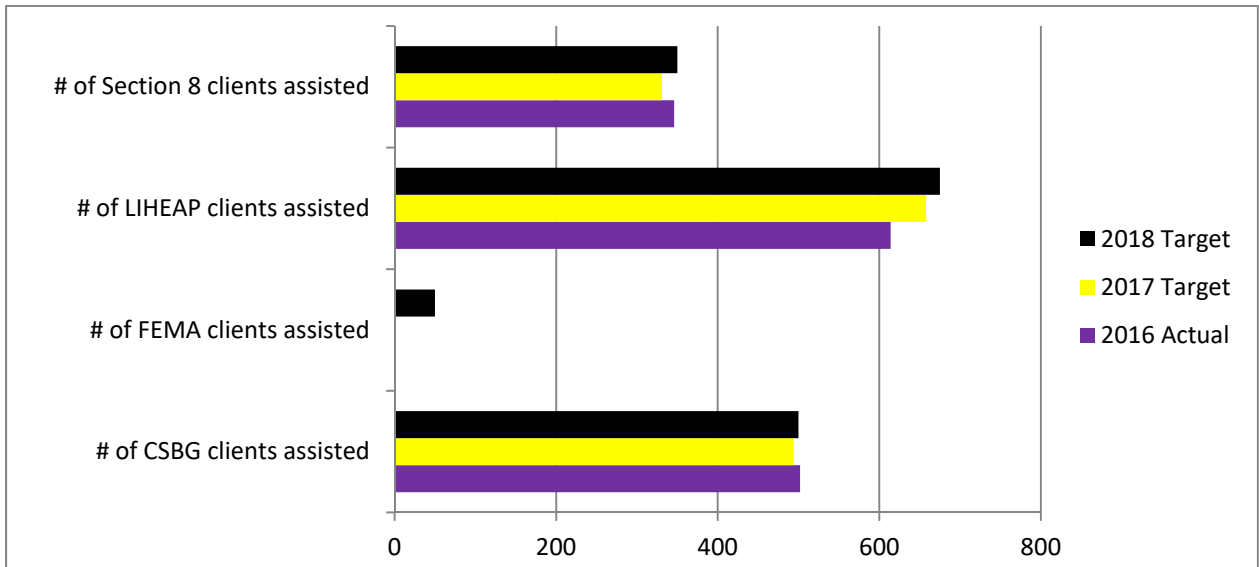




Overview of Fund Structure-Special Revenue Funds

**CSBG**

| Performance Indicators   | 2016 Actual | 2017 Target | 2018 Target |
|--|-------------|-------------|-------------|
| 1. To assist low income residents of the parish with utilities, housing, medication, food vouchers, and employment services. |             |             |             |
| a) # of CSBG clients assisted  | 502         | 494         | 500         |
| b) # of FEMA clients assisted  | 0           | 0           | 50          |
| c) # of LIHEAP clients assisted  | 614         | 658         | 675         |
| d) # of Section 8 clients assisted   | 346         | 331         | 350         |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Bayou Pigeon Volunteer Fire Department - 103**  
 2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                                    |                    |                      |                     |                     |                    |
| Fire Protection - 5200                             |                    |                      |                     |                     |                    |
| General Sales and Use                              | \$ 200,470         | \$ 169,950           | \$ 193,990          | \$ 200,000          | \$ 200,000         |
| Insurance Tax                                      | 4,031              | 4,623                | 4,255               | 4,300               | 4,300              |
| Interest Earnings                                  | 840                | 798                  | 3,875               | 4,000               | 4,000              |
| <b>Total Revenues</b>                              | <u>205,341</u>     | <u>175,371</u>       | <u>202,120</u>      | <u>208,300</u>      | <u>208,300</u>     |
| <b>Expenditures</b>                                |                    |                      |                     |                     |                    |
| <b>Public Safety</b>                               |                    |                      |                     |                     |                    |
| Fire Protection - 5200                             |                    |                      |                     |                     |                    |
| Communications                                     | 15,851             |                      |                     | 17,436              | 17,436             |
| Telephone  | 4                  | 15                   |                     | 17                  | 17                 |
| Monitoring Services                                | 1,159              | 1,400                | 1,400               | 1,540               | 1,540              |
| Maintenance Buildings                              |                    |                      |                     |                     |                    |
| Maintenance Grounds                                | 3,136              | 2,500                | 4,000               | 2,750               | 2,750              |
| Maintenance Autos, Trucks, Machinery and Equipment |                    |                      |                     |                     |                    |
| Maint Srvcs (Contractual) Office machines          |                    |                      |                     |                     |                    |
| Professional Services                              |                    |                      | 150                 | 165                 | 165                |
| Audit and Accounting Fees                          | 500                | 500                  | 500                 | 550                 | 550                |
| Insurance and Surety Bonds                         | 4,590              | 4,700                | 4,700               | 5,170               | 5,170              |
| Insurance Auto Coverage                            | 7,965              | 8,500                | 8,500               | 9,350               | 9,350              |
| Insurance Employee Liability Insurance             | 5,253              | 5,400                | 5,400               | 5,940               | 5,940              |
| Office Supplies                                    |                    |                      |                     |                     |                    |
| Op Supplies Operating Supplies                     |                    |                      |                     |                     |                    |
| Op Supplies Vehicle and Equipment                  |                    |                      |                     | 90                  | 90                 |
| Op Supplies - Fuel                                 |                    |                      |                     |                     |                    |
| Travel Convention, Seminar Registration            |                    |                      |                     |                     |                    |
| Grants   |                    |                      |                     |                     |                    |
| Election Expenses                                  |                    |                      |                     |                     |                    |
| Grants to Bayou Pigeon Fire Department             | 200,026            | 152,356              | 177,470             | 200,000             | 200,000            |
| <b>Capital Outlay - Public Safety</b>              |                    |                      |                     |                     |                    |
| Fire Protection - 5200                             |                    |                      |                     |                     |                    |
| Acquisition of Equipment                           | 14,938             |                      |                     |                     |                    |
| Construction in progress                           | -                  | 500,000              | -                   | 550,000             | 550,000            |
| <b>Total Expenditures</b>                          | <u>253,422</u>     | <u>675,371</u>       | <u>202,120</u>      | <u>793,008</u>      | <u>793,008</u>     |
| <b>Total Revenues VS Expenditures</b>              | (48,081)           | (500,000)            | -                   | (584,708)           | (584,708)          |
| <b>Beginning Fund Balance</b>                      | <u>648,600</u>     | <u>648,600</u>       | <u>600,519</u>      | <u>600,519</u>      | <u>600,519</u>     |
| <b>Ending Fund Balance</b>                         | <u>\$ 600,519</u>  | <u>\$ 148,600</u>    | <u>\$ 600,519</u>   | <u>\$ 15,811</u>    | <u>\$ 15,811</u>   |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Bayou Sorrel Volunteer Fire Department - 105**  
 2018 Budget

|  | 2016 Actual    | 2017 Original  | 2017 Revised   | 2018 Request   | 2018 Budget    |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>Revenues</b>                          |                |                |                |                |                |
| Fire Protection - 5200                   |                |                |                |                |                |
| General Sales and Use                    | \$ 200,470     | \$ 169,950     | \$ 193,990     | \$ 200,000     | \$ 200,000     |
| Insurance Tax                            | 5,962          | 6,000          | 6,316          | 6,350          | 6,350          |
| Interest Earnings                        | 915            | 750            | 5,500          | 6,000          | 6,000          |
| Total Revenues                           | <u>207,347</u> | <u>176,700</u> | <u>205,806</u> | <u>212,350</u> | <u>212,350</u> |
| <b>Expenditures</b>                      |                |                |                |                |                |
| Public Safety                            |                |                |                |                |                |
| Fire Protection - 5200                   |                |                |                |                |                |
| Publication of Legal Notices             | 10             | 100            | 100            | 100            | 100            |
| Utilities Electrical Light and Power     | 4,990          | 4,500          | 5,000          | 5,000          | 5,000          |
| Utilities Water                          | 280            | 300            | 300            | 300            | 300            |
| Communications                           | 18,851         | 7,000          | 7,000          | 7,000          | 7,000          |
| Postage and Box Rent                     | 110            | 120            | 110            | 120            | 120            |
| Telephone                                | 3,742          | 3,500          | 3,500          | 4,000          | 4,000          |
| Monitoring Services                      | 2,100          | 3,500          | 3,500          | 3,500          | 3,500          |
| Maintenance Grounds                      | 2,940          | 3,000          | 3,000          | 3,000          | 3,000          |
| Maintenance Buildings                    | 2,044          | 2,500          | 2,500          | 2,500          | 2,500          |
| Maintenance Autos, Trucks, Machinery and | 9,465          | 7,000          | 20,000         | 7,000          | 7,000          |
| Maint Srvc (Contractual) Pest Control    | 550            | 650            | 650            | 650            | 650            |
| Maint Srvc (Contractual) Office machines |                |                |                |                |                |
| Professional Services                    | 1,525          | 2,000          | 2,000          | 2,300          | 2,300          |
| Audit and Accounting Fees                | 500            | 500            | 500            | 500            | 500            |
| Miscellaneous Contractual Service        |                |                |                |                |                |
| Insurance and Surety Bonds               | 3,060          | 3,060          | 3,060          | 3,060          | 3,060          |
| Insurance Auto Coverage                  | 18,315         | 19,000         | 19,000         | 19,000         | 19,000         |
| Insurance Employee Liability Insurance   | 4,590          | 4,650          | 4,650          | 4,650          | 4,650          |
| Office Supplies                          | 68             | 600            | 600            | 600            | 600            |
| Op Supplies Operating Supplies           | 1,888          | 4,300          | 4,300          | 5,300          | 5,300          |
| Op Supplies Vehicle and Equipment        | 3,033          | 5,000          | 5,000          | 5,000          | 5,000          |
| Op Supplies - Fuel                       | 731            | 4,000          | 4,000          | 4,000          | 4,000          |
| Travel Convention, Seminar Registration  |                | 750            | 750            | 750            | 750            |
| Capital Outlay - Public Safety           |                |                |                |                |                |
| Fire Protection - 5200                   |                |                |                |                |                |
| Acquisition of Equipment                 | 9,504          | 34,750         | 34,750         | 34,750         | 34,750         |
| Construction in Progress                 | -              | -              | -              | 550,000        | 550,000        |
| Total Expenditures                       | <u>88,296</u>  | <u>110,780</u> | <u>124,270</u> | <u>663,080</u> | <u>663,080</u> |
| Total Revenues VS Expenditures           | 119,051        | 65,920         | 81,536         | (450,730)      | (450,730)      |
| Beginning Fund Balances                  | <u>690,286</u> | <u>752,453</u> | <u>809,337</u> | <u>890,873</u> | <u>890,873</u> |
| Ending Fund Balances                     | <u>809,337</u> | <u>818,373</u> | <u>890,873</u> | <u>440,143</u> | <u>440,143</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Bayou Goula Fire Department - 107**  
 2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                        |                    |                      |                     |                     |                    |
| Fire Protection - 5200                 |                    |                      |                     |                     |                    |
| General Sales and Use                  | \$ 200,470         | \$ 169,950           | \$ 193,990          | \$ 200,000          | \$ 200,000         |
| Insurance Tax                          | 4,769              | 5,800                | 5,042               | 5,100               | 5,100              |
| Interest Earnings                      | 56                 | 109                  | 150                 | 150                 | 150                |
| Total Revenues                         | <u>205,295</u>     | <u>175,859</u>       | <u>199,182</u>      | <u>205,250</u>      | <u>205,250</u>     |
| <b>Expenditures</b>                    |                    |                      |                     |                     |                    |
| Public Safety                          |                    |                      |                     |                     |                    |
| Fire Protection - 5200                 |                    |                      |                     |                     |                    |
| Monitoring Services                    | 1,722              | 2,500                | 1,375               | 2,750               | 1,375              |
| Audit and Accounting Fees              | 500                | 500                  | 500                 | 550                 | 550                |
| Insurance and Surety Bonds             | 1,530              | 1,650                | 1,650               | 1,815               | 1,815              |
| Insurance Auto Coverage                | 12,375             | 13,500               | 13,500              | 14,850              | 14,850             |
| Insurance Employee Liability Insurance | 4,871              | 4,950                | 4,950               | 5,445               | 5,445              |
| Op Supplies Vehicle and Equipment      |                    | 6,050                | 6,050               | 6,655               | 6,655              |
| Grants to Bayou Goula Volunteer Fire   | 182,907            | 146,709              | 171,157             | 161,380             | 163,698            |
| Capital Outlay - Public Safety         |                    |                      |                     |                     |                    |
| Fire Protection - 5200                 |                    |                      |                     |                     |                    |
| Acquisition of Equipment               | 9,874              | -                    | -                   | 10,862              | 10,862             |
| Total Expenditures                     | <u>213,779</u>     | <u>175,859</u>       | <u>199,182</u>      | <u>204,307</u>      | <u>205,250</u>     |
| Total Revenues VS Expenditures         | (8,484)            | -                    | -                   | 943                 | -                  |
| Beginning Fund Balance                 | <u>29,840</u>      | <u>29,840</u>        | <u>21,356</u>       | <u>21,356</u>       | <u>21,356</u>      |
| Ending Fund Balance                    | <u>\$ 21,356</u>   | <u>\$ 29,840</u>     | <u>\$ 21,356</u>    | <u>\$ 22,299</u>    | <u>\$ 21,356</u>   |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Office of Emergency Preparedness - 108**  
 2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                             |                    |                      |                     |                     |                    |
| Hazard Mitigation - 4606                    |                    |                      |                     |                     |                    |
| Federal Grants                              | \$ 257,773         | \$ -                 | \$ -                | \$ -                | \$ -               |
| Office of Emergency Preparedness - 5505     |                    |                      |                     |                     |                    |
| Federal Grants                              |                    |                      |                     |                     |                    |
| State Grants                                | 846                |                      |                     |                     |                    |
| General Government - Local Gov. Grant       | 85,029             | 87,580               | 87,580              | 90,207              | 90,207             |
| Gifts and Donations                         | 500                | 1,500                | 500                 | 500                 | 500                |
| Transfers in from General Fund              | 170,000            | 95,000               | 225,000             | 170,000             | 170,000            |
| OEP - Mapping - 5506                        |                    |                      |                     |                     |                    |
| Sale of Maps and Publications               | -                  | -                    | -                   | -                   | -                  |
| <b>Total Revenues</b>                       | <u>514,148</u>     | <u>184,080</u>       | <u>313,080</u>      | <u>260,707</u>      | <u>260,707</u>     |
| <b>Expenditures</b>                         |                    |                      |                     |                     |                    |
| Public Safety                               |                    |                      |                     |                     |                    |
| Hazard Mitigation - 4606                    |                    |                      |                     |                     |                    |
| Publication-of Legal-Notices                |                    |                      |                     |                     |                    |
| Professional Services                       |                    |                      |                     |                     |                    |
| Office of Emergency Preparedness - 5505     |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular          | 81,414             | 81,888               | 92,708              | 94,202              | 94,202             |
| Regular Salaries and Wages Overtime         | 4,706              |                      |                     |                     |                    |
| Emp Benefits FICA or Supplemental           | 1,359              | 1,187                | 1,468               | 1,366               | 1,366              |
| Deferred Compensation                       | 7,739              | 90                   | 8,567               | 9,121               | 9,121              |
| Emp Benefits Retirement Contributions       | 10,665             | 10,236               | 11,063              | 10,833              | 10,833             |
| Emp Benefits - Health Insurance             |                    | 7,369                | 7,369               | 7,369               | 7,369              |
| Employee Benefits - Life & Disability       | 90                 | 90                   | 90                  | 90                  | 90                 |
| Emp Benefits Worker's Comp                  | 493                | 573                  | 573                 | 659                 | 659                |
| Unemployment Insurance                      | 83                 | 155                  | 155                 | 155                 | 155                |
| Publication-of Legal-Notices                | 35                 | 750                  |                     | 750                 | 750                |
| Subscriptions to Newspapers and Periodicals | 51                 | 51                   |                     | 55                  | 55                 |
| Membership Dues                             | 180                | 250                  |                     | 250                 | 250                |
| Postage and Box Rent                        | 115                | 300                  |                     | 300                 | 300                |
| Telephone                                   | 19,196             | 17,500               |                     | 17,500              | 17,500             |
| Radio and Television Services               |                    |                      |                     |                     |                    |
| Professional Services                       | 1,069              |                      |                     |                     |                    |
| Professional Svcs Accounting, Auditing,     |                    |                      |                     |                     |                    |
| Miscellaneous Contractual Service           |                    | 3,000                |                     | 3,000               | 3,000              |
| Insurance and Surety Bonds                  | 3,570              | 3,750                |                     | 4,000               | 4,000              |
| Office Supplies                             | 12,639             | 6,500                |                     | 6,500               | 6,500              |
| Op Supplies - Janitorial                    | 519                | 400                  |                     | 1,000               | 1,000              |
| Op Supplies Food and Clothing               | 458                | 2,000                |                     | 1,000               | 1,000              |
| Op Supplies Vehicle and Equipment           |                    |                      |                     |                     |                    |
| Op Supplies Miscellaneous                   |                    |                      |                     |                     |                    |
| Travel Transportation, Mileage              | 182                | 1,000                |                     | 1,000               | 1,000              |
| Travel Convention, Seminar Registration     |                    | 500                  |                     | 500                 | 500                |
| Communications                              | 2,388              | 2,500                |                     | 2,500               | 2,500              |
| Grants                                      |                    |                      |                     |                     |                    |
| OEP - Mapping - 5506                        |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular          | 520                |                      | 20,000              | 60,000              | 60,000             |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Office of Emergency Preparedness - 108**  
 2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| Regular Salaries and Wages Overtime     |                    |                      |                     |                     |                    |
| Emp Benefits FICA or Supplemental       | 7                  |                      | 122                 | 754                 | 754                |
| Deferred Compensation                   |                    |                      |                     |                     |                    |
| Emp Benefits Retirement Contributions   | 68                 |                      | 1,084               | 5,980               | 5,980              |
| Emp Benefits - Health Insurance         | 749                |                      | 1,725               | 7,369               | 7,369              |
| Employee Benefits - Life & Disability   | 9                  |                      | 23                  | 90                  | 90                 |
| Emp Benefits Worker's Comp              | 3                  |                      | 52                  | 364                 | 364                |
| Unemployment Insurance                  | 10                 |                      | 154                 | 155                 | 155                |
| Office Supplies                         | 1,553              |                      |                     |                     |                    |
| Capital Outlay - Public Safety          |                    |                      |                     |                     |                    |
| Hazard Mitigation - 4606                |                    |                      |                     |                     |                    |
| Building and System                     | 173,885            |                      |                     |                     |                    |
| Construction in Progress - Drainage     | 24,059             |                      |                     |                     |                    |
| Construction in Progress - Buildings    |                    |                      |                     |                     |                    |
| Office of Emergency Preparedness - 5505 |                    |                      |                     |                     |                    |
| Acquisition of Equipment                | 7,940              | 5,000                |                     |                     |                    |
| OEP - Mapping - 5506                    |                    |                      |                     |                     |                    |
| Acquisition of Equipment                | -                  | -                    | -                   | -                   | -                  |
| Total Expenditures                      | <u>355,754</u>     | <u>145,089</u>       | <u>145,153</u>      | <u>236,862</u>      | <u>236,862</u>     |
| Total Revenues VS Expenditures          | 158,394            | 38,991               | 167,927             | 23,845              | 23,845             |
| Beginning Fund Balance                  | <u>70,482</u>      | <u>289,057</u>       | <u>228,876</u>      | <u>396,803</u>      | <u>396,803</u>     |
| Ending Fund Balance                     | <u>\$ 228,876</u>  | <u>\$ 328,048</u>    | <u>\$ 396,803</u>   | <u>\$ 420,648</u>   | <u>\$ 420,648</u>  |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Drainage - 111**  
 2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                              |                    |                      |                     |                     |                    |
| Drainage and Flood Control - 5800            |                    |                      |                     |                     |                    |
| Ad Valorem Taxes                             | \$ 2,958,397       | \$ 2,900,000         | \$ 2,900,000        | \$ 2,900,000        | \$ 2,900,000       |
| State Shared Revenue                         | 51,703             | 55,000               | 52,000              | 52,000              | 52,000             |
| Interest Earnings                            | 3,660              | 3,000                | 18,000              | 20,000              | 20,000             |
| Refunds of Expenditures                      | 10,813             |                      | 6,000               |                     |                    |
| Proceeds from the Sale of Assets             | 112,000            | -                    | -                   | -                   | -                  |
| <b>Total Revenues</b>                        | <u>3,136,573</u>   | <u>2,958,000</u>     | <u>2,976,000</u>    | <u>2,972,000</u>    | <u>2,972,000</u>   |
| <b>Expenditures</b>                          |                    |                      |                     |                     |                    |
| Public Works                                 |                    |                      |                     |                     |                    |
| Administration - 5805                        |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 147,314            | 159,390              | 159,390             | 165,630             | 165,630            |
| Regular Salaries and Wages Overtime          | 11,322             |                      |                     |                     |                    |
| Emp Benefits FICA or Supplemental Retirement | 3,495              | 2,100                | 3,516               | 2,190               | 2,190              |
| Deferred Compensation                        | 9,734              | 9,610                | 11,093              | 11,310              | 11,310             |
| Emp Benefits Retirement Contributions        | 18,339             | 17,649               | 17,649              | 16,955              | 16,955             |
| Emp Benefits - Health Insurance              | 11,054             | 11,054               | 11,054              | 11,054              | 11,054             |
| Employee Benefits - Life & Disability        | 135                | 135                  | 135                 | 135                 | 135                |
| Emp Benefits Worker's Comp                   | 15,044             | 6,851                | 15,534              | 7,255               | 7,255              |
| Unemployment Insurance                       | 193                | 310                  | 310                 | 310                 | 310                |
| Storm Drainage - 5810                        |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 655,938            | 730,496              | 730,496             | 818,085             | 818,085            |
| Regular Salaries and Wages Overtime          | 62,323             |                      | 98,012              |                     |                    |
| Emp Benefits FICA or Supplemental Retirement | 11,679             | 7,547                | 11,875              | 8,438               | 8,438              |
| Deferred Compensation                        | 21,802             | 26,941               | 26,941              | 32,040              | 32,040             |
| Emp Benefits Retirement Contributions        | 90,066             | 91,312               | 94,827              | 94,080              | 94,080             |
| Emp Benefits - Health Insurance              | 124,766            | 143,704              | 143,704             | 143,704             | 143,704            |
| Employee Benefits - Life & Disability        | 1,640              | 1,755                | 1,755               | 1,755               | 1,755              |
| Emp Benefits Worker's Comp                   | 91,052             | 77,035               | 94,424              | 86,362              | 86,362             |
| Unemployment Insurance                       | 2,340              | 3,018                | 3,018               | 3,018               | 3,018              |
| Publication-of Legal-Notices                 | 699                | 750                  | 750                 | 750                 | 750                |
| Membership Dues                              | 50                 | 100                  | 100                 | 100                 | 100                |
| Utilities                                    | 930                | 1,000                | 1,000               | 1,000               | 1,000              |
| Telephone                                    | 305                | 750                  | 750                 | 750                 | 750                |
| Radio and Television Services                | 1,257              | 1,000                | 500                 | 500                 | 500                |
| Monitoring Services                          | 5,399              | 13,200               | 5,000               | 5,000               | 5,000              |
| Rentals Equipment                            | 18,110             | 7,500                | 10,000              | 10,000              | 10,000             |
| Professional Services                        | 266,173            | 100,000              | 200,000             | 150,000             | 150,000            |
| Professional Services Accounting, Auditing,  | 2,000              |                      | 2,000               | 2,500               | 2,500              |
| Miscellaneous Contractual Service            | 72,733             | 300,000              | 75,000              | 75,000              | 75,000             |
| Insurance Auto Coverage                      | 60,420             | 62,500               | 62,500              | 67,500              | 67,500             |
| Insurance Employee Liability Insurance       | 32,640             | 33,500               | 33,500              | 36,500              | 36,500             |

**Iberville Parish Council**

Plaquemine, Louisiana

**Drainage - 111**

2018 Budget

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|   | <u>2016 Actual</u>  | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u>  |
|---|---------------------|----------------------|---------------------|---------------------|---------------------|
| Insurance Premiums                      | 43,456              | 44,500               | 25,000              | 25,000              | 25,000              |
| Op Supplies Farm                        | 31,479              | 55,000               | 55,000              | 55,000              | 55,000              |
| Op Supplies Food and Clothing           | 2,296               | 1,000                | 1,000               | 1,000               | 1,000               |
| Op Supplies Vehicle and Equipment       | 216,203             | 294,000              | 294,000             | 294,000             | 294,000             |
| Op Supplies - Fuel                      | 88,291              | 100,000              | 100,000             | 100,000             | 100,000             |
| Materials                               | 10,006              |                      |                     |                     |                     |
| Materials Cement and Pipes/Fittings     | 69,681              | 135,000              | 135,000             | 135,000             | 135,000             |
| Materials Lumber, Wood Products         | 8,111               | 10,000               | 10,000              | 10,000              | 10,000              |
| Materials Miscellaneous                 | 179,140             | 4,000                | 4,000               | 4,000               | 4,000               |
| Small Tools and Equipment               | 3,831               | 7,500                | 7,500               | 7,500               | 7,500               |
| Travel Transportation, Mileage          |                     | 200                  | 200                 | 200                 | 200                 |
| Travel Convention, Seminar Registration |                     | 800                  | 800                 | 800                 | 800                 |
| CDL License and Physicals               | 536                 | 500                  | 500                 | 500                 | 500                 |
| Grants                                  | 2,435               |                      |                     |                     |                     |
| Accounts Written Off                    |                     |                      |                     |                     |                     |
| Marinas - 7100                          |                     |                      |                     |                     |                     |
| Rentals Miscellaneous                   | 100                 | 100                  | 100                 | 100                 | 100                 |
| Capital Outlay - Public Works           |                     |                      |                     |                     |                     |
| Storm Drainage - 5810                   |                     |                      |                     |                     |                     |
| Infrastructure other than buildings     | 276,568             |                      |                     |                     |                     |
| Construction in progress- Drainage      | 70,130              |                      |                     |                     |                     |
| Acquisition of Equipment                | 501,284             | 750,000              | 750,000             | 500,000             | 500,000             |
| Total Expenditures                      | <u>3,242,499</u>    | <u>3,211,807</u>     | <u>3,197,933</u>    | <u>2,885,021</u>    | <u>2,885,021</u>    |
| Total Revenues VS Expenditures          | (105,926)           | (253,807)            | (221,933)           | 86,979              | 86,979              |
| Beginning Fund Balance                  | <u>3,929,497</u>    | <u>3,683,635</u>     | <u>3,823,571</u>    | <u>3,601,638</u>    | <u>3,601,638</u>    |
| Ending Fund Balance                     | <u>\$ 3,823,571</u> | <u>\$ 3,429,828</u>  | <u>\$ 3,601,638</u> | <u>\$ 3,688,617</u> | <u>\$ 3,688,617</u> |

**Iberville Parish Council**

Plaquemine, Louisiana

**Coroner's Office - 114**

2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                             |                    |                      |                     |                     |                    |
| Parish Coroner - 5120                       |                    |                      |                     |                     |                    |
| General Sales and Use                       | \$ 247,425         | \$ 247,425           | \$ -                | \$ 333,000          | \$ 333,000         |
| Fees For Services - Grosse Tete             | 4,995              | 1,000                |                     | 1,000               | 1,000              |
| Fees For Services - Maringouin              | 550                | 3,000                |                     | 3,000               | 3,000              |
| Fees For Services - Plaquemine              | 17,174             | 18,000               |                     | 18,000              | 18,000             |
| Fees For Services - Rosedale                | 400                | 1,000                |                     | 1,000               | 1,000              |
| Fees For Services - St. Gabriel             | 5,360              | 10,200               |                     | 10,200              | 10,200             |
| Fees For Services - White Castle            | 3,430              | 2,500                |                     | 2,500               | 2,500              |
| Fees For Services - Iberville               | 86,000             | 86,000               |                     |                     |                    |
| Fees For Services - Other Customers         | 30,608             | 37,200               |                     | 37,200              | 37,200             |
| Court Costs, Fees, Charges                  | 283                | 253                  |                     |                     |                    |
| Interest Earnings                           | 13                 | 150                  |                     |                     |                    |
| Refund of Expenditures                      | 228                | -                    | -                   | -                   | -                  |
| <b>Total Revenues</b>                       | <u>396,466</u>     | <u>406,728</u>       | <u>-</u>            | <u>405,900</u>      | <u>405,900</u>     |
| <b>Expenditures</b>                         |                    |                      |                     |                     |                    |
| Public Safety                               |                    |                      |                     |                     |                    |
| Parish Coroner - 5120                       |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular          |                    |                      |                     | 200,000             | 200,000            |
| Regular Salaries and Wages Overtime         |                    |                      |                     |                     |                    |
| Emp Benefits FICA or Supplemental           |                    |                      |                     | 14,500              | 14,500             |
| Deferred Compensation                       |                    |                      |                     | 7,800               | 7,800              |
| Emp Benefits Retirement Contributions       |                    |                      |                     |                     |                    |
| Emp Benefits - Health Insurance             |                    |                      |                     |                     |                    |
| Employee Benefits - Life & Disability       |                    |                      |                     |                     |                    |
| Emp Benefits Worker's Comp                  |                    |                      |                     |                     |                    |
| Unemployment Insurance                      |                    |                      |                     |                     |                    |
| Publication of Legal Notices                | 30                 | 30                   |                     | 30                  | 30                 |
| Subscriptions to Newspapers and Periodicals | 54                 | 60                   |                     | 60                  | 60                 |
| Membership Dues                             | 450                | 450                  |                     | 450                 | 450                |
| Utilities                                   | 1,471              | 2,000                |                     | 2,000               | 2,000              |
| Utilities Water                             |                    |                      |                     |                     |                    |
| Postage and Box Rent                        | 313                | 250                  |                     | 400                 | 400                |
| Telephone                                   | 4,295              | 4,000                |                     | 4,500               | 4,500              |
| Rentals Buildings                           | 7,500              | 7,500                |                     | 7,500               | 7,500              |
| Maintenance Autos and Trucks                |                    | 600                  |                     |                     |                    |
| Maint Srvcs (Contractual) Janitorial        |                    | 100                  |                     |                     |                    |
| Professional Services                       | 91,207             | 76,500               |                     | 80,500              | 80,500             |
| Mental Health                               | 23,100             | 26,500               |                     | 28,500              | 28,500             |

**Iberville Parish Council**

Plaquemine, Louisiana

**Coroner's Office - 114**

2018 Budget

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|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| Professional Svcs Accounting, Auditing, | 2,000              | 2,000                |                     | 2,000               | 2,000              |
| Insurance Auto Coverage                 | 775                | 400                  |                     |                     |                    |
| Insurance Employee Liability Insurance  | 22,748             | 25,000               |                     | 25,000              | 25,000             |
| Workers Compensation Premiums           | 1,101              | 1,300                |                     | 1,300               | 1,300              |
| Insurance Premiums                      | 2,292              | 4,000                |                     | 3,000               | 3,000              |
| Office Supplies                         | 3,466              | 3,000                |                     | 3,500               | 3,500              |
| Op Supplies Medical, Drugs              | 115                | 2,000                |                     | 2,000               | 2,000              |
| Op Supplies - Janitorial                | 22                 | 100                  |                     | 200                 | 200                |
| Op Supplies Food and Clothing           | 362                | 1,000                |                     | 800                 | 800                |
| Op Supplies Vehicle and Equipment       |                    | 600                  |                     | 200                 | 200                |
| Op Supplies - Fuel                      |                    | 500                  |                     | 300                 | 300                |
| Materials Miscellaneous                 |                    | 300                  |                     | 300                 | 300                |
| Travel Transportation, Mileage          |                    |                      |                     | 400                 | 400                |
| Travel Convention, Seminar Registration |                    | 400                  |                     |                     |                    |
| Statutory Payments to the Coroner       | 200,000            | 208,000              |                     |                     |                    |
| Capital Outlay - Public Safety          |                    |                      |                     |                     |                    |
| Parish Coroner - 5120                   |                    |                      |                     |                     |                    |
| Acquisition of Equipment                | -                  | -                    | -                   | -                   | -                  |
| Total Expenditures                      | <u>361,301</u>     | <u>366,590</u>       | <u>-</u>            | <u>385,240</u>      | <u>385,240</u>     |
| Total Revenues VS Expenditures          | 35,165             | 40,138               | -                   | 20,660              | 20,660             |
| Beginning Fund Balance                  | <u>7,448</u>       | <u>54,671</u>        | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| Ending Fund Balance                     | <u>\$ 42,613</u>   | <u>\$ 94,809</u>     | <u>\$ -</u>         | <u>\$ 20,660</u>    | <u>\$ 20,660</u>   |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Criminal Court Fund - 117**  
 2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues                                 |                    |                      |                     |                     |                    |
| Criminal Court - 4105                    |                    |                      |                     |                     |                    |
| Court Costs, Fees, Charges               | \$ 121,754         | \$ 125,000           | \$ 125,000          | \$ 125,000          | \$ 125,000         |
| Fines and Forfeitures                    | 54,781             | 55,000               | 55,000              | 55,000              | 55,000             |
| Criminal Court Fund - 4180               |                    |                      |                     |                     |                    |
| Interest Earnings                        | 50                 | 75                   |                     |                     |                    |
| Transfers From the General Fund          | 18,110             | -                    | -                   | -                   | -                  |
| Total Revenues                           | <u>194,695</u>     | <u>180,075</u>       | <u>180,000</u>      | <u>180,000</u>      | <u>180,000</u>     |
| Expenditures                             |                    |                      |                     |                     |                    |
| General Government                       |                    |                      |                     |                     |                    |
| Criminal Court Fund - 4180               |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular       | 21,787             | 34,590               | 34,590              | 21,784              | 21,784             |
| Emp Benefits FICA or Supplemental        | 322                | 210                  | 315                 | 83                  | 83                 |
| Deferred Compensation                    | 791                | 794                  | 794                 | 794                 | 794                |
| Emp Benefits Retirement Contributions    | 2,819              | 4,324                | 2,671               | 2,505               | 2,505              |
| Emp Benefits - Health Insurance          | 2,802              | 5,935                | 5,935               | 3,576               | 3,576              |
| Employee Benefits - Life & Disability    |                    |                      |                     |                     |                    |
| Emp Benefits Worker's Comp               | 130                | 242                  | 242                 | 152                 | 152                |
| Unemployment Insurance                   | 56                 | 125                  | 125                 | 75                  | 75                 |
| Telephone                                | 844                | 2,000                | 2,000               | 2,000               | 2,000              |
| Rentals Equipment                        | 3,060              | 5,000                | 5,000               | 5,000               | 5,000              |
| Maint Svcs (Contractual) Office machines | 1,226              | 1,000                | 1,000               | 1,000               | 1,000              |
| Professional Services                    | 13,633             | 15,000               | 15,000              | 15,000              | 15,000             |
| Professional Services Law Clerks         | 90,312             |                      |                     |                     |                    |
| Professional Svcs Accounting, Auditing,  | 500                | 300                  | 300                 | 300                 | 300                |
| Office Supplies                          | 42,827             | 45,000               | 45,000              | 45,000              | 45,000             |
| Juror and Witness Fees                   | 166                |                      |                     |                     |                    |
| Juror and Witness Fees - 4193            |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular       | 4,063              | 4,500                | 4,500               | 4,500               | 4,500              |
| Emp Benefits FICA or Supplemental        | 311                | 344                  | 344                 | 344                 | 344                |
| Emp Benefits Worker's Comp               | 23                 | 32                   | 32                  | 32                  | 32                 |
| Publication-of Legal-Notices             | 13,412             | 19,000               |                     |                     |                    |
| Juror and Witness Fees                   | 37,499             | 45,000               | 45,000              | 45,000              | 45,000             |
| Capital Outlay - General Government      |                    |                      |                     |                     |                    |
| Criminal Court Fund - 4180               |                    |                      |                     |                     |                    |
| Acquisition of Equipment                 | 1,221              |                      |                     |                     |                    |
| Transfers                                |                    |                      |                     |                     |                    |
| Criminal Court Fund - 4180               |                    |                      |                     |                     |                    |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Criminal Court Fund - 117**  
 2018 Budget

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|                                | 2016 Actual | 2017 Original | 2017 Revised | 2018 Request | 2018 Budget |
|--------------------------------|-------------|---------------|--------------|--------------|-------------|
| Transfers to the General Fund  | -           | 11,559        | 5,000        | 22,000       | 22,000      |
| Total Expenditures             | 237,804     | 194,955       | 167,848      | 169,145      | 169,145     |
| Total Revenues VS Expenditures | (43,109)    | (14,880)      | 12,152       | 10,855       | 10,855      |
| Beginning Fund Balance         | 43,109      | 26,438        | -            | 12,152       | 12,152      |
| Ending Fund Balance            | \$ -        | \$ 11,558     | \$ 12,152    | \$ 23,007    | \$ 23,007   |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Visitor Enterprise Fund - 118**  
 2018 Budget

|  | 2016 Actual    | 2017 Original  | 2017 Revised   | 2018 Request   | 2018 Budget    |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>Revenues</b>                              |                |                |                |                |                |
| Tourism - 7250                               |                |                |                |                |                |
| Hotel Motel Sales and Use Tax                | \$ 65,199      | \$ 60,000      | \$ 60,000      | \$ 65,000      | \$ 65,000      |
| State Grants-Public Works                    | 120,100        | 103,500        | 103,500        | 103,500        | 103,500        |
| Transfers from the General Fund              | 200,000        | 225,000        | 225,000        | 225,000        | 225,000        |
| Cooperative Marketing Program - 7252         |                |                |                |                |                |
| State Grants- Culture, Recreation & Tourism  | 20,000         | -              | -              | -              | -              |
| <b>Total Revenues</b>                        | <b>405,299</b> | <b>388,500</b> | <b>388,500</b> | <b>393,500</b> | <b>393,500</b> |
| <b>Expenditures</b>                          |                |                |                |                |                |
| Culture and Recreation                       |                |                |                |                |                |
| Tourism - 7250                               |                |                |                |                |                |
| Regular Salaries and Wages Regular           | 64,932         | 74,597         | 74,597         | 67,059         | 67,059         |
| Regular Salaries and Wages Overtime          | 252            |                | 171            |                |                |
| Emp Benefits FICA or Supplemental Retirement | 912            | 1,670          | 1,670          | 972            | 972            |
| Deferred Compensation                        | 1,434          | 1,439          | 1,439          | 1,491          | 1,491          |
| Emp Benefits Retirement Contributions        | 8,468          | 8,138          | 8,184          | 7,712          | 7,712          |
| Emp Benefits - Health Insurance              | 14,739         | 14,739         | 14,739         | 14,739         | 14,739         |
| Employee Benefits - Life & Disability        | 180            | 180            | 180            | 180            | 180            |
| Emp Benefits Worker's Comp                   | 391            | 522            | 522            | 469            | 469            |
| Unemployment Insurance                       | 247            | 464            | 464            | 310            | 310            |
| Membership Dues                              | 1,595          | 1,750          |                | 2,000          | 2,000          |
| Advertising                                  | 57,956         | 75,000         |                | 100,000        | 100,000        |
| Printing, Duplicating, Typing and Binding    |                | 6,500          |                | 6,500          | 6,500          |
| Postage and Box Rent                         | 8              | 50             |                |                |                |
| Telephone                                    | 4,911          | 4,000          | 4,000          | 4,000          | 4,000          |
| Monitoring Services                          | 328            | 550            | 550            | 550            | 550            |
| Rentals Buildings                            |                |                |                |                |                |
| Rentals Equipment                            |                |                |                | 7,500          | 7,500          |
| Maint Srvc (Contractual) Office machines     |                | 1,700          | 1,700          | 1,700          | 1,700          |
| Professional Services                        | 4,769          | 10,400         | 10,400         |                |                |
| Miscellaneous Contractual Service            | 73,500         | 75,000         | 75,000         | 75,000         | 75,000         |
| Insurance Auto Coverage                      | 775            | 775            | 775            | 775            | 775            |
| Insurance Employee Liability Insurance       | 2,856          | 2,856          | 2,856          | 2,856          | 2,856          |
| Office Supplies                              | 1,431          | 1,400          | 1,400          | 1,400          | 1,400          |
| Op Supplies Food and Clothing                | 1,265          | 2,000          | 2,000          | 2,000          | 2,000          |
| Op Supplies Vehicle and Equipment            | 82             | 1,500          | 1,500          | 1,500          | 1,500          |
| Op Supplies - Fuel                           | 333            | 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                             | 6,082          | 6,500          | 6,500          | 6,500          | 6,500          |
| BP - LA Recovery Program - 7251              |                |                |                |                |                |
| Advertising                                  |                |                |                |                |                |
| Cooperative Marketing Program - 7252         |                |                |                |                |                |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Visitor Enterprise Fund - 118**  
 2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Advertising                                  | 29,137             | 35,000               |                     |                     |                    |
| Welcome Center - North Iberville - 7255      |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 94,792             | 109,704              | 109,704             | 112,801             | 112,801            |
| Regular Salaries and Wages Overtime          | 501                |                      | 395                 |                     |                    |
| Emp Benefits FICA or Supplemental Retirement | 4,615              | 5,551                | 5,551               | 5,760               | 5,760              |
| Deferred Compensation                        |                    |                      |                     |                     |                    |
| Emp Benefits Retirement Contributions        | 5,537              | 5,265                | 5,533               | 5,322               | 5,322              |
| Emp Benefits - Health Insurance              | 7,369              | 7,369                | 7,369               | 7,369               | 7,369              |
| Employee Benefits - Life & Disability        | 90                 | 90                   | 90                  | 90                  | 90                 |
| Emp Benefits Worker's Comp                   | 572                | 747                  | 747                 | 790                 | 790                |
| Unemployment Insurance                       | 833                | 774                  | 774                 | 774                 | 774                |
| Advertising                                  |                    |                      |                     |                     |                    |
| Postage and Box Rent                         | 246                | 600                  | 600                 | 600                 | 600                |
| Telephone                                    | 6,328              | 6,000                | 6,000               | 6,000               | 6,000              |
| Maint Srvcs (Contractual) Office machines    | 1,029              | 1,200                | 1,200               | 1,200               | 1,200              |
| Office Supplies                              | 1,695              | 4,250                | 4,250               | 4,250               | 4,250              |
| Op Supplies - Janitorial                     | 24                 | 500                  | 500                 | 500                 | 500                |
| Op Supplies - Promotional                    | 251                | 500                  | 500                 | 500                 | 500                |
| Op Supplies Food and Clothing                | 6,020              | 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                             | 8,338              | 5,000                | 5,000               | 8,500               | 8,500              |
| Capital Outlay - Culture and Recreation      |                    |                      |                     |                     |                    |
| Tourism - 7250                               |                    |                      |                     |                     |                    |
| Acquisition of Equipment                     | 1,661              |                      |                     |                     |                    |
| Welcome Center - North Iberville - 7255      |                    |                      |                     |                     |                    |
| Acquisition of Equipment                     | 6,580              | -                    | -                   | -                   | -                  |
| Total Expenditures                           | <u>423,064</u>     | <u>486,330</u>       | <u>368,910</u>      | <u>471,719</u>      | <u>471,719</u>     |
| Total Revenues VS Expenditures               | (17,765)           | (97,830)             | 19,590              | (78,219)            | (78,219)           |
| Beginning Fund Balance                       | <u>186,679</u>     | <u>118,708</u>       | <u>168,914</u>      | <u>188,504</u>      | <u>188,504</u>     |
| Ending Fund Balance                          | <u>\$ 168,914</u>  | <u>\$ 20,878</u>     | <u>\$ 188,504</u>   | <u>\$ 110,285</u>   | <u>\$ 110,285</u>  |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**President's Council on Drug Abuse - 119**  
 2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                           |                    |                      |                     |                     |                    |
| Substance Abuse Prevention - 6033         |                    |                      |                     |                     |                    |
| Federal Grants                            | \$ 21,240          | \$ 44,000            | \$ 30,000           | \$ 30,000           | \$ 30,000          |
| Substance Abuse Treatment - 6035          |                    |                      |                     |                     |                    |
| Federal Grants                            | 26,650             | 35,000               | 9,500               |                     |                    |
| Health and Welfare                        | 6,802              | 10,000               | 4,000               | 15,000              | 15,000             |
| Transfers from the General Fund           | 145,000            | 145,000              | 145,000             | 145,000             | 145,000            |
| Substance Abuse - Drug Court - 6037       |                    |                      |                     |                     |                    |
| Court Costs, Fees, Charges                | 1,755              |                      |                     | 3,000               | 3,000              |
| Court Fines                               | 59,833             | 63,024               | 63,024              | 63,024              | 63,024             |
| <b>Total Revenues</b>                     | <u>261,280</u>     | <u>297,024</u>       | <u>251,524</u>      | <u>256,024</u>      | <u>256,024</u>     |
| <b>Expenditures</b>                       |                    |                      |                     |                     |                    |
| Health and Welfare                        |                    |                      |                     |                     |                    |
| Substance Abuse Prevention - 6033         |                    |                      |                     |                     |                    |
| Professional Services                     | 40,300             | 45,600               | 45,000              | 4,500               | 4,500              |
| Office Supplies                           |                    | 22,350               |                     |                     |                    |
| Substance Abuse Treatment - 6035          |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular        | 73,830             | 80,870               | 80,870              | 83,314              | 83,314             |
| Regular Salaries and Wages Overtime       |                    |                      |                     |                     |                    |
| Emp Benefits FICA or Supplemental         | 1,073              | 1,096                | 1,119               | 1,129               | 1,129              |
| Deferred Compensation                     | 932                | 936                  | 936                 | 936                 | 936                |
| Emp Benefits Retirement Contributions     | 9,593              | 10,109               | 10,109              | 9,581               | 9,581              |
| Emp Benefits - Health Insurance           | 6,632              | 14,002               | 14,002              | 14,002              | 14,002             |
| Employee Benefits - Life & Disability     | 156                | 171                  | 171                 | 171                 | 171                |
| Emp Benefits Worker's Comp                | 443                | 566                  | 566                 | 583                 | 583                |
| Unemployment Insurance                    | 208                | 294                  | 294                 | 294                 | 294                |
| Utilities                                 | 3,788              | 2,300                | 4,000               | 3,000               | 3,000              |
| Postage and Box Rent                      | 60                 | 300                  | 300                 | 300                 | 300                |
| Telephone                                 | 2,312              | 2,300                | 2,300               | 2,300               | 2,300              |
| Pager, Messenger, and Delivery Service    |                    | 100                  | 100                 | 100                 | 100                |
| Maint Srvcs (Contractual) Office machines | 2,631              | 3,000                | 3,000               | 3,000               | 3,000              |
| Professional Services                     | 39,900             | 41,000               | 41,000              | 41,000              | 41,000             |
| Legal - Filing Fees                       | 600                | 600                  | 600                 | 600                 | 600                |
| Insurance and Surety Bonds                | 5,173              | 6,000                | 6,000               | 6,000               | 6,000              |
| Office Supplies                           | 4,422              | 6,000                | 6,000               | 6,000               | 6,000              |
| Op Supplies - Janitorial                  |                    | 100                  | 100                 | 100                 | 100                |
| Op Supplies Food and Clothing             | 2,291              | 2,500                | 2,500               | 2,500               | 2,500              |
| Travel Transportation, Mileage            |                    | 300                  | 300                 | 300                 | 300                |
| Travel Convention, Seminar Registration   | 625                | 1,500                | 1,000               | 1,000               | 1,000              |
| Substance Abuse - Drug Court - 6037       |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular        | 31,524             | 40,838               | 40,838              | 41,015              | 41,015             |
| Emp Benefits FICA or Supplemental         | 2,049              | 2,684                | 2,684               | 2,684               | 2,684              |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**President's Council on Drug Abuse - 119**  
 2018 Budget

|                                       | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---------------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Deferred Compensation                 | 104                | 104                  | 104                 | 104                 | 104                |
| Emp Benefits Retirement Contributions | 759                | 733                  | 810                 | 695                 | 695                |
| Emp Benefits - Health Insurance       | 737                | 737                  | 748                 | 737                 | 737                |
| Employee Benefits - Life & Disability | 9                  | 9                    | 10                  | 9                   | 9                  |
| Emp Benefits Worker's Comp            | 189                | 286                  | 286                 | 287                 | 287                |
| Unemployment Insurance                | 284                | 325                  | 349                 | 325                 | 325                |
| Professional Services                 |                    |                      |                     |                     |                    |
| Capital Outlay - Health and Welfare   |                    |                      |                     |                     |                    |
| Substance Abuse Treatment - 6035      |                    |                      |                     |                     |                    |
| Acquisition of Equipment              | -                  | -                    | -                   | -                   | -                  |
| Total Expenditures                    | <u>230,624</u>     | <u>287,710</u>       | <u>266,096</u>      | <u>226,566</u>      | <u>226,566</u>     |
| <br>                                  |                    |                      |                     |                     |                    |
| Total Revenues VS Expenditures        | 30,656             | 9,314                | (14,572)            | 29,458              | 29,458             |
| Beginning Fund Balance                | <u>18,324</u>      | <u>32,783</u>        | <u>48,980</u>       | <u>34,408</u>       | <u>34,408</u>      |
| <br>                                  |                    |                      |                     |                     |                    |
| Ending Fund Balance                   | <u>\$ 48,980</u>   | <u>\$ 42,097</u>     | <u>\$ 34,408</u>    | <u>\$ 63,866</u>    | <u>\$ 63,866</u>   |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Fire District #1 (East Side) - 120**  
 2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                           |                    |                      |                     |                     |                    |
| Fire Protection - 5200                    |                    |                      |                     |                     |                    |
| Ad Valorem Taxes                          | \$ 300,969         | \$ 290,000           | \$ 290,000          | \$ 290,000          | \$ 290,000         |
| General Sales and Use                     | 200,469            | 169,950              | 193,990             | 200,000             | 200,000            |
| State Shared Revenue                      | 8,086              | 6,000                |                     |                     |                    |
| Insurance Tax                             | 20,408             | 21,500               | 21,725              | 21,725              | 21,725             |
| Fees For Services - Other Customers       | 12,500             | 12,500               | 12,500              | 12,500              | 12,500             |
| Interest Earnings                         | 1,142              | 1,200                | 4,500               | 5,500               | 5,500              |
| Miscellaneous                             | -                  | 5,000                | 5,000               | 5,000               | 5,000              |
| Total Revenues                            | <u>543,574</u>     | <u>506,150</u>       | <u>527,715</u>      | <u>534,725</u>      | <u>534,725</u>     |
| <b>Expenditures</b>                       |                    |                      |                     |                     |                    |
| Public Safety                             |                    |                      |                     |                     |                    |
| Fire Protection - 5200                    |                    |                      |                     |                     |                    |
| Publication of Legal Notices              | 182                |                      |                     |                     |                    |
| Utilities                                 | 7,276              | 10,000               | 10,000              | 10,000              | 10,000             |
| Utilities Water                           | 1,091              | 1,500                | 1,500               | 1,500               | 1,500              |
| Utilities Sewer                           | 183                | 200                  | 200                 | 200                 | 200                |
| Communications                            | 26,995             | 8,000                | 8,000               | 30,000              | 30,000             |
| Telephone                                 | 3,088              | 3,000                | 3,000               | 3,000               | 3,000              |
| Monitoring Services                       | 3,770              | 4,000                | 4,000               | 5,000               | 5,000              |
| Maintenance Grounds                       |                    |                      |                     |                     |                    |
| Maintenance Buildings                     | 11,017             | 10,000               | 10,000              | 15,000              | 15,000             |
| Maintenance Autos, Trucks, Machinery and  | 57,001             | 35,000               | 35,000              | 60,000              | 60,000             |
| Maint Srvcs (Contractual) Office machines |                    | 250                  | 250                 | 250                 | 250                |
| Professional Services                     | 118,403            | 135,000              | 135,000             | 135,000             | 135,000            |
| Audit and Accounting Fees                 |                    | 500                  | 500                 | 500                 | 500                |
| Insurance and Surety Bonds                | 4,500              | 5,000                | 5,000               | 5,000               | 5,000              |
| Insurance Auto Coverage                   | 34,515             | 35,500               | 35,500              | 35,500              | 35,500             |
| Insurance Employee Liability Insurance    | 4,080              | 4,200                | 4,200               | 4,200               | 4,200              |
| Office Supplies                           | 9,279              | 5,000                | 5,000               | 10,000              | 10,000             |
| Op Supplies Operating Supplies            | 14,301             | 39,000               | 39,000              | 46,000              | 46,000             |
| Op Supplies Vehicle and Equipment         | 3,581              | 5,000                | 5,000               | 35,000              | 35,000             |
| Op Supplies - Fuel                        | 7,895              | 17,000               | 17,000              | 17,000              | 17,000             |
| Travel Convention, Seminar Registration   | 1,300              | 5,000                | 5,000               | 5,000               | 5,000              |
| Grants                                    | 76                 |                      |                     |                     |                    |
| Election Expenses                         |                    |                      |                     |                     |                    |
| Capital Outlay - Public Safety            |                    |                      |                     |                     |                    |
| Fire Protection - 5200                    |                    |                      |                     |                     |                    |
| Acquisition of Equipment                  | 26,072             | 75,000               | 25,000              | 640,000             | 640,000            |
| Building/Grounds/General Plant            | 296,790            | 200,000              |                     | 200,000             | 200,000            |
| Debt Service                              |                    |                      |                     |                     |                    |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Fire District #1 (East Side) - 120**  
 2018 Budget

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|                                    | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|------------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Fire Stations and Buildings - 5200 |                    |                      |                     |                     |                    |
| Long-Term Debt Redeemed            |                    |                      |                     |                     |                    |
| Debt Service Interest              |                    |                      |                     |                     |                    |
| Fire Stations and Buildings - 5200 |                    |                      |                     |                     |                    |
| Interest on Long-Term Debt         | -                  | -                    | -                   | -                   | -                  |
| Total Expenditures                 | 631,395            | 598,150              | 348,150             | 1,258,150           | 1,258,150          |
| Total Revenues VS Expenditures     | (87,821)           | (92,000)             | 179,565             | (723,425)           | (723,425)          |
| Beginning Fund Balance             | 1,066,960          | 961,953              | 979,139             | 1,158,704           | 1,158,704          |
| Ending Fund Balance                | \$ 979,139         | \$ 869,953           | \$ 1,158,704        | \$ 435,279          | \$ 435,279         |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**White Castle Fire Department - 121**  
 2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues                               |                    |                      |                     |                     |                    |
| Fire Protection - 5200                 |                    |                      |                     |                     |                    |
| General Sales and Use                  | \$ 200,470         | \$ 169,950           | \$ 193,990          | \$ 200,000          | \$ 200,000         |
| Insurance Tax                          | 17,917             | 18,500               | 19,067              | 19,200              | 19,200             |
| Total Revenues                         | <u>218,387</u>     | <u>188,450</u>       | <u>213,057</u>      | <u>219,200</u>      | <u>219,200</u>     |
| Expenditures                           |                    |                      |                     |                     |                    |
| Public Safety                          |                    |                      |                     |                     |                    |
| Fire Protection - 5200                 |                    |                      |                     |                     |                    |
| Monitoring Services                    | 3,660              | 3,600                | 1,500               | 3,960               | 1,500              |
| Professional Services                  |                    |                      | 300                 | 300                 | 300                |
| Audit and Accounting Fees              | 500                | 500                  | 500                 | 550                 | 550                |
| Insurance and Surety Bonds             | 3,570              | 3,500                | 3,500               | 385                 | 3,750              |
| Insurance Auto Coverage                | 13,600             | 14,000               | 8,750               | 15,400              | 9,000              |
| Insurance Employee Liability Insurance |                    |                      | 3,125               | 1,375               | 3,500              |
| Op Supplies Vehicle and Equipment      | 161                |                      |                     |                     |                    |
| Grants to White Castle                 | 187,222            | 166,850              | 195,382             | 197,230             | 200,600            |
| Capital Outlay Public Safety           |                    |                      |                     |                     |                    |
| Fire Protection - 5200                 |                    |                      |                     |                     |                    |
| Acquisition of Equipment               | 9,874              | -                    | -                   | -                   | -                  |
| Total Expenditures                     | <u>218,587</u>     | <u>188,450</u>       | <u>213,057</u>      | <u>219,200</u>      | <u>219,200</u>     |
| Total Revenues VS Expenditures         | (200)              | -                    | -                   | -                   | -                  |
| Beginning Fund Balance                 | <u>200</u>         | <u>200</u>           | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| Ending Fund Balance                    | <u>\$ -</u>        | <u>\$ 200</u>        | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>        |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parish Transportation - 123**  
 2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues   |                    |                      |                     |                     |                    |
| Streets, Roadways, etc. - 5700                     |                    |                      |                     |                     |                    |
| Parish Road Funds                                  | \$ 377,867         | \$ 350,000           | \$ 350,000          | \$ 350,000          | \$ 350,000         |
| Interest Earnings                                  | 644                | 750                  | 3,000               | 3,500               | 3,500              |
| Total Revenues                                     | <u>378,511</u>     | <u>350,750</u>       | <u>353,000</u>      | <u>353,500</u>      | <u>353,500</u>     |
| Expenditures                                       |                    |                      |                     |                     |                    |
| Public Works                                       |                    |                      |                     |                     |                    |
| Streets, Roadways, etc. - 5700                     |                    |                      |                     |                     |                    |
| Maintenance Roads and Streets                      | 21,033             | 75,000               | 75,000              | 75,000              | 75,000             |
| Professional Services Engineering                  | 7,292              |                      |                     |                     |                    |
| Road Materials- Gravel, Sand, Dirt, Shell, Asphalt | 121,863            | 192,750              | 150,000             | 150,000             | 150,000            |
| Materials Cement and Pipes/Fittings                | 3,179              | 75,000               | 50,000              | 50,000              | 50,000             |
| Materials Lumber, Wood Products                    |                    | 5,000                | 5,000               | 5,000               | 5,000              |
| Materials Paint, Oils, Glass                       |                    | 500                  | 500                 | 500                 | 500                |
| Materials Miscellaneous                            | 174                | 1,000                | 1,000               | 1,000               | 1,000              |
| Small Tools and Equipment                          | 164                | 1,500                |                     |                     |                    |
| Capital Outlay                                     |                    |                      |                     |                     |                    |
| Streets, Roadways, etc. - 5700                     |                    |                      |                     |                     |                    |
| Infrastructure other than buildings                | -                  | -                    | 205,000             | 300,000             | 300,000            |
| Total Expenditures                                 | <u>153,705</u>     | <u>350,750</u>       | <u>486,500</u>      | <u>581,500</u>      | <u>581,500</u>     |
| Total Revenues VS Expenditures                     | 224,806            | -                    | (133,500)           | (228,000)           | (228,000)          |
| Beginning Fund Balance                             | <u>612,589</u>     | <u>255,339</u>       | <u>837,395</u>      | <u>703,895</u>      | <u>703,895</u>     |
| Ending Fund Balance                                | <u>\$ 837,395</u>  | <u>\$ 255,339</u>    | <u>\$ 703,895</u>   | <u>\$ 475,895</u>   | <u>\$ 475,895</u>  |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues                                   |                    |                      |                     |                     |                    |
| Public Building Maintenance - 5620         |                    |                      |                     |                     |                    |
| Ad Valorem Taxes                           | 1,774,647          | 1,850,000            | 1,850,000           | 1,850,000           | 1,850,000          |
| General Sales and Use                      | 1,000,000          | 750,000              | 750,000             | 1,000,000           | 1,000,000          |
| Fees, Charges and Commissions for Services | 435                | 500                  | 500                 | 500                 | 500                |
| Interest Earnings                          | 2,483              | 2,500                | 15,000              | 15,000              | 15,000             |
| Proceeds from Sale of Assets               |                    |                      | 12,900              |                     |                    |
| Welcome Center - North Iberville - 7255    |                    |                      |                     |                     |                    |
| Fees, Charges and Commissions for Services | 80                 | 65                   | 125                 | 125                 | 125                |
| Total Revenues                             | <u>2,777,645</u>   | <u>2,603,065</u>     | <u>2,628,525</u>    | <u>2,865,625</u>    | <u>2,865,625</u>   |
| Expenditures                               |                    |                      |                     |                     |                    |
| General Government                         |                    |                      |                     |                     |                    |
| President, Chairman, etc. - 4305           |                    |                      |                     |                     |                    |
| Maintenance Grounds                        |                    |                      | 1,000               | 1,000               | 1,000              |
| Maintenance Buildings                      |                    |                      | 10,500              | 2,000               | 2,000              |
| Maint Srvc (Contractual) Pest Control      |                    |                      | 600                 | 600                 | 600                |
| Op Supplies - Janitorial                   |                    |                      | 300                 | 300                 | 300                |
| Registrar of Voters - 4405                 |                    |                      |                     |                     |                    |
| Utilities Electrical Light and Power       | 147                | 150                  | 150                 | 150                 | 150                |
| Maintenance Buildings                      | 1,661              | 750                  | 10,500              | 10,500              | 10,500             |
| Insurance and Surety Bonds                 | 3,500              | 3,500                | 3,500               | 3,500               | 3,500              |
| Courthouse - 5622                          |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular         | 411,127            | 446,215              | 462,016             | 520,117             | 520,117            |
| Regular Salaries and Wages Overtime        | 15,398             |                      | 16,729              |                     |                    |
| Emp Benefits FICA or Supplemental          | 12,010             | 14,821               | 14,821              | 18,414              | 18,414             |
| Deferred Compensation                      | 12,717             | 12,754               | 13,248              | 13,570              | 13,570             |
| Emp Benefits Retirement Contributions      | 43,443             | 38,940               | 45,763              | 39,647              | 39,647             |
| Emp Benefits - Health Insurance            | 51,586             | 58,956               | 58,956              | 58,956              | 58,956             |
| Employee Benefits - Life & Disability      | 698                | 720                  | 720                 | 720                 | 720                |
| Emp Benefits Worker's Comp                 | 37,598             | 40,246               | 42,324              | 47,111              | 47,111             |
| Unemployment Insurance                     | 2,451              | 2,631                | 3,272               | 2,941               | 2,941              |
| Membership Dues                            | 50                 |                      |                     |                     |                    |
| Publication-of Legal-Notices               |                    |                      |                     |                     |                    |
| Utilities                                  | 154,197            | 125,000              | 150,000             | 150,000             | 150,000            |
| Telephone                                  | 10,060             | 20,000               | 10,000              | 10,000              | 10,000             |
| Pager, Messenger, and Delivery Service     |                    |                      |                     |                     |                    |
| Monitoring Services                        | 1,431              | 1,500                | 3,000               | 3,000               | 3,000              |
| Maintenance Grounds                        | 10,404             | 16,500               | 16,500              | 16,500              | 16,500             |
| Maintenance Buildings                      | 141,878            | 150,000              | 250,000             | 150,000             | 150,000            |
| Maint Srvc (Contractual) Pest Control      | 3,050              | 3,000                | 3,000               | 3,000               | 3,000              |
| Professional Services                      | 11,795             | 17,000               | 15,000              | 15,000              | 15,000             |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2018 Budget

|  | 2016 Actual | 2017 Original | 2017 Revised | 2018 Request | 2018 Budget |
|--|-------------|---------------|--------------|--------------|-------------|
| Professional Services Accounting, Auditing,    | 2,000       |               |              |              |             |
| Insurance and Surety Bonds                     | 190,000     | 190,000       | 190,000      | 190,000      | 190,000     |
| Insurance Auto Coverage                        | 4,850       | 5,500         | 5,500        | 8,500        | 8,500       |
| Insurance Employee Liability Insurance         | 23,000      | 24,000        | 24,000       | 24,000       | 24,000      |
| Office Supplies                                | 2,454       | 4,350         | 2,500        | 2,500        | 2,500       |
| Op Supplies - Janitorial                       | 17,610      | 15,000        | 15,000       | 15,000       | 15,000      |
| Op Supplies Food and Clothing                  | 11,424      | 14,500        | 14,500       | 14,500       | 14,500      |
| Op Supplies Vehicle and Equipment              | 12,272      | 8,500         | 8,500        | 8,500        | 8,500       |
| Op Supplies - Fuel                             | 11,257      | 10,000        | 10,000       | 10,000       | 10,000      |
| Small Tools and Equipment                      | 7,151       | 7,000         | 5,000        | 5,000        | 5,000       |
| Travel Convention, Seminar Registration        | 593         | 650           | 100          | 100          | 100         |
| Grants   | 1,461       |               | 1,500        | 1,500        | 1,500       |
| Fixed Asset and Record Storage Building - 5634 |             |               |              |              |             |
| Utilities                                      | 3,097       | 3,000         | 3,000        | 3,000        | 3,000       |
| Maintenance Buildings                          | 707         | 6,000         | 2,000        | 2,000        | 2,000       |
| Insurance and Surety Bonds                     | 4,500       | 4,500         | 4,500        | 4,500        | 4,500       |
| Veterans Memorial - 7440                       |             |               |              |              |             |
| Utilities Electrical Light and Power           | 4,517       | 5,000         | 5,000        | 5,000        | 5,000       |
| Maintenance Grounds                            | 9,776       | 15,000        | 15,000       | 15,000       | 15,000      |
| Public Safety                                  |             |               |              |              |             |
| Office of Emergency Preparedness - 5505        |             |               |              |              |             |
| Utilities                                      | 24,080      | 23,000        | 30,000       | 30,000       | 30,000      |
| Maintenance Buildings                          | 20,629      | 5,000         | 20,000       | 20,000       | 20,000      |
| Maint Srvc (Contractual) Pest Control          | 1,290       | 1,200         | 1,200        | 1,200        | 1,200       |
| Insurance and Surety Bonds                     |             |               |              |              |             |
| Jail - 5623                                    |             |               |              |              |             |
| Utilities                                      | 102,008     | 90,000        | 100,000      | 100,000      | 100,000     |
| Utilities Gas                                  | 11,275      | 15,000        | 15,000       | 15,000       | 15,000      |
| Utilities Water                                | 1,134       | 250           | 1,000        | 1,000        | 1,000       |
| Telephone                                      |             | 450           |              |              |             |
| Rentals Equipment                              | 1,412       | 2,500         |              |              |             |
| Maintenance Buildings                          | 57,677      | 49,910        | 50,000       | 50,000       | 50,000      |
| Maint Srvc (Contractual) Pest Control          | 1,532       | 1,490         | 2,000        | 2,000        | 2,000       |
| Insurance and Surety Bonds                     | 50,000      | 50,000        | 50,000       | 50,000       | 50,000      |
| Op Supplies Jail Material and Supplies         | 28,722      | 28,000        | 28,000       | 28,000       | 28,000      |
| Small Tools and Equipment                      |             |               |              |              |             |
| Substations - 5624                             |             |               |              |              |             |
| Utilities Electrical Light and Power           | 9,561       | 10,000        | 10,000       | 10,000       | 10,000      |
| Utilities Gas                                  | 719         |               | 750          | 750          | 750         |
| Utilities Sewer                                | 183         | 1,000         | 250          | 250          | 250         |
| Maintenance Grounds                            | 10,516      | 6,000         | 10,000       | 10,000       | 10,000      |
| Maintenance Buildings                          | 1,282       | 4,000         | 4,000        | 4,000        | 4,000       |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2018 Budget

|                                       | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---------------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Maint Srvc (Contractual) Pest Control | 515                | 500                  | 500                 | 500                 | 500                |
| Insurance and Surety Bonds            | 1,500              | 1,500                | 1,500               | 1,500               | 1,500              |
| Op Supplies - Janitorial              | 26                 | 100                  |                     |                     |                    |
| Public Works                          |                    |                      |                     |                     |                    |
| Paved Streets - 5705                  |                    |                      |                     |                     |                    |
| Maintenance Buildings                 | 13,419             | 9,000                | 20,000              | 10,000              | 10,000             |
| Health and Welfare                    |                    |                      |                     |                     |                    |
| IARC Building - 5629                  |                    |                      |                     |                     |                    |
| Publication-of Legal-Notices          |                    | 200                  |                     |                     |                    |
| Maintenance Buildings                 | 2,464              | 2,000                | 2,000               | 2,000               | 2,000              |
| Maint Srvc (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    | 25,169             | 25,168               | 27,244              | 29,328              | 29,328             |
| Regular Salaries and Wages Overtime   | 436                |                      | 145                 |                     |                    |
| Emp Benefits FICA or Supplemental     | 340                | 365                  | 365                 | 425                 | 425                |
| Deferred Compensation                 |                    |                      |                     |                     |                    |
| Emp Benefits Retirement Contributions | 3,326              | 3,146                | 3,424               | 3,373               | 3,373              |
| Emp Benefits - Health Insurance       | 7,369              | 7,369                | 7,369               | 7,369               | 7,369              |
| Employee Benefits - Life & Disability | 90                 | 90                   | 90                  | 90                  | 90                 |
| Emp Benefits Worker's Comp            | 2,338              | 2,338                | 2,531               | 2,725               | 2,725              |
| Unemployment Insurance                | 129                | 155                  | 155                 | 155                 | 155                |
| Utilities                             | 15,637             | 18,000               | 18,000              | 18,000              | 18,000             |
| Maintenance Grounds                   | 236                | 1,000                | 1,000               | 1,000               | 1,000              |
| Maintenance Buildings                 | 4,063              | 15,000               | 20,000              | 10,000              | 10,000             |
| Maint Srvc (Contractual) Pest Control | 1,140              | 2,200                | 2,200               | 2,200               | 2,200              |
| Maint Srvc (Contractual) Janitorial   | 34,620             | 34,620               | 34,620              | 34,620              | 34,620             |
| Insurance and Surety Bonds            | 30,000             | 30,000               | 3,000               | 3,000               | 3,000              |
| Op Supplies - Janitorial              | 1,534              | 2,065                | 2,000               | 2,000               | 2,000              |
| Op Supplies Food and Clothing         | 1,246              | 935                  | 1,500               | 1,000               | 1,000              |
| Medical Services - 6020               |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular    | 46,776             | 37,440               | 39,280              | 41,600              | 41,600             |
| Regular Salaries and Wages Overtime   | 315                |                      |                     |                     |                    |
| Emp Benefits FICA or Supplemental     | 702                | 543                  | 589                 | 603                 | 603                |
| Deferred Compensation                 | 1,492              | 1,498                | 1,571               | 1,680               | 1,680              |
| Emp Benefits Retirement Contributions | 6,118              | 4,680                | 4,910               | 4,784               | 4,784              |
| Emp Benefits - Health Insurance       | 7,369              | 7,369                | 7,369               | 7,369               | 7,369              |
| Employee Benefits - Life & Disability | 120                | 90                   | 90                  | 90                  | 90                 |
| Emp Benefits Worker's Comp            | 4,346              | 3,478                | 3,649               | 3,865               | 3,865              |
| Unemployment Insurance                | 234                | 155                  | 155                 | 155                 | 155                |
| Telephone                             | 401                | 500                  | 500                 | 500                 | 500                |
| Monitoring Services                   | 193                |                      | 250                 | 250                 | 250                |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2018 Budget

|   | 2016 Actual | 2017 Original | 2017 Revised | 2018 Request | 2018 Budget |
|---|-------------|---------------|--------------|--------------|-------------|
| Maintenance Grounds                       | 10,378      | 10,000        | 3,500        | 3,500        | 3,500       |
| Maintenance Buildings                     | 2,275       | 2,000         | 3,500        | 3,500        | 3,500       |
| Maint Services (contractual) Pest Control | 30          |               |              |              |             |
| Miscellaneous Contractual Service         | 425         |               |              |              |             |
| Office Supplies                           |             |               |              |              |             |
| Op Supplies - Janitorial                  | 92          | 200           | 200          | 200          | 200         |
| Op Supplies Food and Clothing             | 1,522       | 1,500         | 1,500        | 1,500        | 1,500       |
| Op Supplies Vehicle and Equipment         | 222         | 500           | 250          | 250          | 250         |
| Materials Miscellaneous                   |             | 500           |              |              |             |
| Small Tools and Equipment                 | 299         | 500           | 500          | 500          | 500         |
| Animal Control - 6045                     |             |               |              |              |             |
| Utilities                                 | 13,736      | 15,000        | 15,000       | 15,000       | 15,000      |
| Maintenance Grounds                       |             | 5,000         | 2,000        | 2,000        | 2,000       |
| Maintenance Buildings                     | 14,000      | 15,000        | 10,000       | 10,000       | 10,000      |
| Maint Srvc (Contractual) Pest Control     | 785         | 500           | 1,000        | 1,000        | 1,000       |
| Insurance and Surety Bonds                | 15,000      | 15,000        | 15,000       | 15,000       | 15,000      |
| Op Supplies - Janitorial                  | 1,490       | 2,500         | 2,500        | 2,500        | 2,500       |
| Programs for the Elderly - 6115           |             |               |              |              |             |
| Utilities                                 | 1,019       | 650           | 1,500        | 1,500        | 1,500       |
| Telephone                                 | 1,666       | 2,500         | 2,500        | 2,500        | 2,500       |
| Maintenance Grounds                       | 13,685      | 5,000         | 7,500        | 5,000        | 5,000       |
| Maintenance Buildings                     | 15,029      | 15,000        | 20,000       | 15,000       | 15,000      |
| Maint Srvc (Contractual) Pest Control     | 240         | 2,200         | 500          | 500          | 500         |
| Insurance and Surety Bonds                | 32,000      | 32,000        | 32,000       | 32,000       | 32,000      |
| Op Supplies - Janitorial                  | 7,781       | 7,000         | 7,000        | 7,000        | 7,000       |
| Small Tools and Equipment                 |             |               |              |              |             |
| Culture and Recreation                    |             |               |              |              |             |
| Civic Center - 5630                       |             |               |              |              |             |
| Maintenance Buildings                     | 1,672       | 15,000        | 15,000       | 15,000       | 15,000      |
| Insurance and Surety Bonds                | 20,500      | 20,500        | 20,500       | 20,500       | 20,500      |
| Multipurpose Center - 7045                |             |               |              |              |             |
| Utilities                                 | 17,467      | 16,000        | 16,000       | 16,000       | 16,000      |
| Utilities Gas                             | 891         | 1,000         | 1,000        | 1,000        | 1,000       |
| Utilities Water                           | 1,359       | 1,000         | 1,000        | 1,000        | 1,000       |
| Maintenance Grounds                       | 247         | 6,630         | 2,500        | 2,500        | 2,500       |
| Maintenance Buildings                     | 33,392      | 7,500         | 8,000        | 8,000        | 8,000       |
| Maint Srvc (Contractual) Pest Control     | 1,020       | 1,020         | 1,200        | 1,200        | 1,200       |
| Insurance and Surety Bonds                | 20,500      | 20,500        | 20,500       | 20,500       | 20,500      |
| Op Supplies - Janitorial                  | 397         | 800           | 800          | 800          | 800         |
| Tourism - 7250                            |             |               |              |              |             |
| Utilities                                 | 2,382       | 3,000         | 3,000        | 3,000        | 3,000       |
| Maintenance Buildings                     | 32,993      | 1,500         | 1,500        | 1,500        | 1,500       |
| Maint Srvc (Contractual) Pest Control     | 460         | 1,210         | 250          | 250          | 250         |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2018 Budget

|   | 2016 Actual | 2017 Original | 2017 Revised | 2018 Request | 2018 Budget |
|---|-------------|---------------|--------------|--------------|-------------|
| Insurance and Surety Bonds              | 2,200       | 2,200         | 2,200        | 2,200        | 2,200       |
| Op Supplies - Janitorial                | 225         | 500           | 250          | 250          | 250         |
| Welcome Center - North Iberville - 7255 |             |               |              |              |             |
| Regular Salaries and Wages Regular      | 33,312      | 33,280        | 35,200       | 37,440       | 37,440      |
| Regular Salaries and Wages Overtime     | 456         |               | 465          |              |             |
| Emp Benefits FICA or Supplemental       | 457         | 483           | 483          | 543          | 543         |
| Emp Benefits Retirement Contributions   | 4,387       | 4,160         | 4,458        | 4,306        | 4,306       |
| Emp Benefits - Health Insurance         | 7,369       | 7,369         | 7,369        | 7,369        | 7,369       |
| Employee Benefits - Life & Disability   | 90          | 90            | 90           | 90           | 90          |
| Emp Benefits Worker's Comp              | 3,095       | 3,092         | 3,270        | 3,478        | 3,478       |
| Unemployment Insurance                  | 122         | 155           | 155          | 155          | 155         |
| Utilities                               | 7,331       | 10,000        | 7,500        | 7,500        | 7,500       |
| Telephone                               | 401         | 750           | 500          | 500          | 500         |
| Maintenance Grounds                     | 6,197       | 6,000         | 2,000        | 2,000        | 2,000       |
| Maintenance Buildings                   | 20,293      | 5,000         | 2,500        | 2,500        | 2,500       |
| Maint Svcs (Contractual) Pest Control   | 2,215       | 2,600         | 2,200        | 2,200        | 2,200       |
| Professional Services                   | 7,140       | 7,500         | 2,000        | 2,000        | 2,000       |
| Insurance and Surety Bonds              | 13,000      | 13,000        | 13,000       | 13,000       | 13,000      |
| Op Supplies - Janitorial                | 1,742       | 1,500         | 2,000        | 2,000        | 2,000       |
| Op Supplies Food and Clothing           | 1,605       | 1,165         | 1,750        | 1,750        | 1,750       |
| Op Supplies Vehicle and Equipment       |             |               |              |              |             |
| Op Supplies - Fuel                      | 114         | 1,000         | 1,000        | 1,000        | 1,000       |
| Small Tools and Equipment               | 300         | 500           | 300          | 300          | 300         |
| North Iberville Community Center - 7260 |             |               |              |              |             |
| Utilities                               | 12,700      | 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                     | 1,768       | 2,300         | 2,300        | 2,300        | 2,300       |
| Maintenance Buildings                   | 14,470      | 7,500         | 8,000        | 8,000        | 8,000       |
| Maint Svcs (Contractual) Pest Control   | 1,900       | 750           | 950          | 950          | 950         |
| Insurance and Surety Bonds              | 12,000      | 12,000        | 12,000       | 12,000       | 12,000      |
| Office Supplies                         |             |               |              |              |             |
| Op Supplies - Janitorial                | 396         | 500           | 500          | 500          | 500         |
| Small Tools and Equipment               |             |               |              |              |             |
| Economic Development                    |             |               |              |              |             |
| Agriculture Building - 5631             |             |               |              |              |             |
| Regular Salaries and Wages Regular      | 20,187      | 26,260        | 26,260       | 28,860       | 28,860      |
| Emp Benefits FICA or Supplemental       | 1,544       | 1,628         | 1,657        | 2,208        | 2,208       |
| Emp Benefits Worker's Comp              | 1,875       | 2,440         | 2,440        | 2,681        | 2,681       |
| Unemployment Insurance                  | 284         | 690           | 690          | 310          | 310         |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Public Building Maintenance - 126**  
 2018 Budget

|   | <u>2016 Actual</u>  | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u>  |
|---|---------------------|----------------------|---------------------|---------------------|---------------------|
| Utilities                               | 7,197               | 6,000                | 6,000               | 6,000               | 6,000               |
| Maintenance Grounds                     | 4,150               | 2,500                | 5,000               | 5,000               | 5,000               |
| Maintenance Buildings                   | 3,099               | 8,500                | 8,500               | 8,500               | 8,500               |
| Maint Srvc (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                |                     | 1,000                | 500                 | 500                 | 500                 |
| Capital Outlay - General Government     |                     |                      |                     |                     |                     |
| Courthouse - 5622                       |                     |                      |                     |                     |                     |
| Acquisition of Equipment                | 26,898              | 5,000                | 10,000              | 5,000               | 5,000               |
| Capital Outlay - Public Safety          |                     |                      |                     |                     |                     |
| Jail - 5623                             |                     |                      |                     |                     |                     |
| Improvements Other than Buildings       |                     |                      |                     |                     |                     |
| Acquisition of Equipment                | 31,348              |                      |                     |                     |                     |
| Capital Outlay - Health and Welfare     |                     |                      |                     |                     |                     |
| Programs for the Elderly                |                     |                      |                     |                     |                     |
| Acquisition of Equipment                | 1,995               |                      |                     |                     |                     |
| Capital Outlay - Culture and Recreation |                     |                      |                     |                     |                     |
| Civic Center - 5630                     |                     |                      |                     |                     |                     |
| Building/Grounds/General Plant          | 35,940              | 25,000               | 25,000              | 25,000              | 25,000              |
| Total Expenditures                      | <u>2,333,909</u>    | <u>2,222,109</u>     | <u>2,408,392</u>    | <u>2,323,097</u>    | <u>2,323,097</u>    |
| Total Revenues VS Expenditures          | 443,736             | 380,956              | 220,133             | 542,528             | 542,528             |
| Beginning Fund Balance                  | <u>2,310,094</u>    | <u>2,698,851</u>     | <u>2,753,830</u>    | <u>2,973,963</u>    | <u>2,973,963</u>    |
| Ending Fund Balance                     | <u>\$ 2,753,830</u> | <u>\$ 3,079,807</u>  | <u>\$ 2,973,963</u> | <u>\$ 3,516,491</u> | <u>\$ 3,516,491</u> |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Vehicle and Equipment Replacement Fund - 128**  
 2018 Budget

|                                | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues                       |                    |                      |                     |                     |                    |
| Public Works - 5600            |                    |                      |                     |                     |                    |
| General Sales and Use          | \$ 550,000         | \$ 350,000           | \$ 350,000          | \$ 350,000          | \$ 350,000         |
| Total Revenues                 | <u>550,000</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       | 1,157,904          | 350,000              | 350,000             | 350,000             | 350,000            |
| Total Expenditures             | <u>1,157,904</u>   | <u>350,000</u>       | <u>350,000</u>      | <u>350,000</u>      | <u>350,000</u>     |
| Total Revenues VS Expenditures | (607,904)          | -                    | -                   | -                   | -                  |
| Beginning Fund Balance         | <u>635,875</u>     | <u>635,875</u>       | <u>27,971</u>       | <u>27,971</u>       | <u>27,971</u>      |
| Ending Fund Balance            | <u>\$ 27,971</u>   | <u>\$ 635,875</u>    | <u>\$ 27,971</u>    | <u>\$ 27,971</u>    | <u>\$ 27,971</u>   |

**Iberville Parish Council**

Plaquemine, Louisiana

**Sales Tax Roads - 129**

2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                              |                    |                      |                     |                     |                    |
| Paved Streets - 5705                         |                    |                      |                     |                     |                    |
| General Sales and Use                        | \$ 4,391,717       | \$ 3,900,000         | \$ 3,900,000        | \$ 4,350,000        | \$ 4,350,000       |
| Federal Grants                               | 1,485              |                      |                     |                     |                    |
| Fees, Charges and Commissions for Services   | 408                | 225                  | 225                 | 225                 | 225                |
| Interest Earnings                            | 8,684              | 5,000                | 5,000               | 5,000               | 5,000              |
| Fuel - Refund of Expenditure                 | 215,757            | 250,000              | 200,000             | 200,000             | 200,000            |
| Refunds of Expenditures                      | 58,140             | 75,000               | 25,000              | 25,000              | 25,000             |
| Proceeds from Sale of Assets                 | -                  | -                    | 59,200              | 59,200              | 59,200             |
| Total Revenues                               | <u>4,676,191</u>   | <u>4,230,225</u>     | <u>4,189,425</u>    | <u>4,639,425</u>    | <u>4,639,425</u>   |
| <b>Expenditures</b>                          |                    |                      |                     |                     |                    |
| Public Works                                 |                    |                      |                     |                     |                    |
| Paved Streets - 5705                         |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 694,235            | 636,626              | 711,488             | 703,477             | 703,477            |
| Regular Salaries and Wages Overtime          | 62,311             |                      | 71,055              |                     |                    |
| Emp Benefits FICA or Supplemental Retirement | 13,373             | 6,163                | 13,271              | 6,753               | 6,753              |
| Deferred Compensation                        | 23,120             | 17,932               | 29,067              | 24,331              | 24,331             |
| Emp Benefits Retirement Contributions        | 95,086             | 77,303               | 95,548              | 78,807              | 78,807             |
| Emp Benefits - Health Insurance              | 110,027            | 115,455              | 115,455             | 115,455             | 115,455            |
| Employee Benefits - Life & Disability        | 1,543              | 1,440                | 1,511               | 1,440               | 1,440              |
| Emp Benefits Worker's Comp                   | 90,019             | 52,839               | 92,821              | 59,053              | 59,053             |
| Unemployment Insurance                       | 2,295              | 2,554                | 2,554               | 2,554               | 2,554              |
| Publication-of Legal-Notices                 | 6,281              |                      |                     |                     |                    |
| Membership Dues                              | 50                 |                      |                     |                     |                    |
| Utilities                                    | 39,450             | 40,000               | 40,000              | 40,000              | 40,000             |
| Utilities Gas                                | 9,155              | 15,000               | 15,000              | 15,000              | 15,000             |
| Postage and Box Rent                         | 20                 | 25                   | 25                  | 25                  | 25                 |
| Telephone                                    | 10,754             | 6,000                | 6,000               | 6,000               | 6,000              |
| Pager, Messenger, and Delivery Service       |                    | 400                  | 400                 | 400                 | 400                |
| Radio and Television Services                | 2,913              | 1,000                | 1,000               | 1,000               | 1,000              |
| Monitoring Services                          | 18,019             | 25,000               | 25,000              | 25,000              | 25,000             |
| Rentals                                      | 6,561              | 5,400                | 5,400               | 5,400               | 5,400              |
| Rentals Equipment                            |                    | 7,000                | 7,000               | 7,000               | 7,000              |
| Lease of Vehicles                            |                    |                      |                     |                     |                    |
| Maint Srvc (Contractual) Pest Control        | 1,351              | 2,200                | 2,200               | 2,200               | 2,200              |
| Maint Srvc (Contractual) Office machines     | 300                | 750                  | 750                 | 750                 | 750                |
| Professional Services                        | 559,246            | 500,000              | 300,000             | 300,000             | 300,000            |
| Professional Srvc Accounting, Auditing,      | 5,000              | 3,000                |                     |                     |                    |
| Insurance and Surety Bonds                   | 28,560             | 28,000               | 28,000              | 28,000              | 28,000             |
| Insurance Auto Coverage                      | 14,685             | 36,000               | 36,000              | 36,000              | 36,000             |
| Insurance Employee Liability Insurance       | 93,840             | 92,000               | 92,000              | 92,000              | 92,000             |
| Office Supplies                              | 8,279              | 8,000                | 8,000               | 8,000               | 8,000              |

**Iberville Parish Council**

Plaquemine, Louisiana

**Sales Tax Roads - 129**

2018 Budget

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|   | <u>2016 Actual</u>  | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u>  |
|---|---------------------|----------------------|---------------------|---------------------|---------------------|
| Op Supplies Medical, Drugs                    | 1,384               | 1,500                | 1,500               | 1,500               | 1,500               |
| Op Supplies - Janitorial                      | 5,094               | 3,000                | 3,000               | 3,000               | 3,000               |
| Op Supplies Food and Clothing                 | 19,642              | 15,000               | 15,000              | 15,000              | 15,000              |
| Op Supplies Maintenance of Buildings and      | 5,969               | 9,000                | 9,000               | 9,000               | 9,000               |
| Op Supplies Vehicle and Equipment             | 176,498             | 200,000              | 200,000             | 200,000             | 200,000             |
| Op Supplies - Fuel                            | 271,956             | 325,000              | 325,000             | 325,000             | 325,000             |
| Materials Cement and Pipes/Fittings           | 1,082               | 10,000               | 10,000              | 10,000              | 10,000              |
| Materials Lumber, Wood Products               | 339                 | 3,000                | 3,000               | 3,000               | 3,000               |
| Materials Miscellaneous                       | 743                 | 1,000                | 1,000               | 1,000               | 1,000               |
| Small Tools and Equipment                     | 3,849               | 16,000               | 16,000              | 16,000              | 16,000              |
| Travel Convention, Seminar Registration       |                     | 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          | 41,246              | 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           | 1,035,000           | 1,500,000            | 2,600,000           | 1,000,000           | 1,000,000           |
| Acquisition of Equipment                      | 61,829              | 250,000              | 250,000             | 250,000             | 250,000             |
| Building and System                           | 75,500              | -                    | -                   | -                   | -                   |
| Total Expenditures                            | <u>3,596,704</u>    | <u>4,047,637</u>     | <u>5,167,095</u>    | <u>3,426,195</u>    | <u>3,426,195</u>    |
| Total Revenues VS Expenditures                | 1,079,487           | 182,588              | (977,670)           | 1,213,230           | 1,213,230           |
| Beginning Fund Balance                        | <u>5,510,783</u>    | <u>5,548,701</u>     | <u>6,590,270</u>    | <u>5,612,600</u>    | <u>5,612,600</u>    |
| Ending Fund Balance                           | <u>\$ 6,590,270</u> | <u>\$ 5,731,289</u>  | <u>\$ 5,612,600</u> | <u>\$ 6,825,830</u> | <u>\$ 6,825,830</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Solid Waste Fund - 130**  
 2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                        |                    |                      |                     |                     |                    |
| Waste Collection - 5865                |                    |                      |                     |                     |                    |
| General Sales and Use                  | \$ 4,857,448       | \$ 3,750,000         | \$ 4,700,000        | \$ 4,700,000        | \$ 4,700,000       |
| Interest Earnings                      | 6,867              | 4,500                | 42,000              | 45,000              | 45,000             |
| Refunds of Expenditures                | 561                | 1,000                | 2,000               | 2,000               | 2,000              |
| Sale of Scrap Metal                    | 4,350              | 3,000                | 2,000               | 2,000               | 2,000              |
| Total Revenues                         | <u>4,869,226</u>   | <u>3,758,500</u>     | <u>4,746,000</u>    | <u>4,749,000</u>    | <u>4,749,000</u>   |
| <b>Expenditures</b>                    |                    |                      |                     |                     |                    |
| Public Works                           |                    |                      |                     |                     |                    |
| Waste Collection - 5865                |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular     | 156,391            | 164,112              | 164,112             | 125,882             | 125,882            |
| Regular Salaries and Wages Overtime    | 4,405              |                      | 73                  |                     |                    |
| Emp Benefits FICA or Supplemental      | 4,138              | 2,380                | 3,841               | 1,825               | 1,825              |
| Deferred Compensation                  | 10,538             | 7,744                | 7,744               |                     |                    |
| Emp Benefits Retirement Contributions  | 19,532             | 20,514               | 20,514              | 14,476              | 14,476             |
| Emp Benefits - Health Insurance        | 18,424             | 29,478               | 29,478              | 22,108              | 22,108             |
| Employee Benefits - Life & Disability  | 300                | 360                  | 360                 | 270                 | 270                |
| Emp Benefits Worker's Comp             | 4,477              | 3,757                | 3,757               | 3,858               | 3,858              |
| Unemployment Insurance                 | 528                | 619                  | 619                 | 464                 | 464                |
| Publication of Legal Notices           |                    |                      |                     |                     |                    |
| Membership Dues                        | 25                 | 25                   |                     |                     |                    |
| Solid Waste Boom Truck                 |                    |                      |                     |                     |                    |
| Solid Waste Residential and Boom Truck | 2,406,438          | 2,600,000            | 2,600,000           | 2,678,000           | 2,678,000          |
| Solid Waste Recycling                  | 26,100             | 30,000               | 30,000              | 30,000              | 30,000             |
| Solid Waste Governmental Buildings     | 266,329            | 135,000              | 135,000             | 135,000             | 135,000            |
| Solid Waste Parish Wide Clean Up       | 1,500              |                      |                     |                     |                    |
| Postage and Box Rent                   |                    |                      |                     |                     |                    |
| Telephone                              | 2,963              | 3,000                | 3,000               | 3,000               | 3,000              |
| Monitoring Services                    | 4,241              | 2,670                | 2,600               | 2,600               | 2,600              |
| Rentals Buildings                      | 7,000              | 6,000                | 6,000               | 6,000               | 6,000              |
| Professional Services                  | 101,975            |                      |                     |                     |                    |
| Miscellaneous Contractual Service      | 73,516             | 67,000               | 110,000             | 110,000             | 110,000            |
| Insurance Auto Coverage                | 6,895              | 8,000                | 8,000               | 8,000               | 8,000              |
| Insurance Employee Liability Insurance | 8,160              | 8,000                | 8,000               | 8,000               | 8,000              |
| Office Supplies                        | 2,836              | 4,000                | 4,000               | 4,000               | 4,000              |
| Op Supplies Operating Supplies         |                    |                      |                     |                     |                    |
| Op Supplies - Janitorial               | 458                | 800                  | 1,000               | 1,000               | 1,000              |
| Op Supplies Food and Clothing          | 45,088             | 45,000               | 45,000              | 45,000              | 45,000             |
| Op Supplies Vehicle and Equipment      | 27,644             | 35,000               | 35,000              | 35,000              | 35,000             |
| Op Supplies - Fuel                     | 22,386             | 28,000               | 28,000              | 28,000              | 28,000             |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Solid Waste Fund - 130**  
 2018 Budget

|   | <u>2016 Actual</u>  | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u>  |
|---|---------------------|----------------------|---------------------|---------------------|---------------------|
| Materials Miscellaneous                 | 29,309              | 20,000               | 20,000              | 20,000              | 20,000              |
| Small Tools and Equipment               | 3,954               | 6,000                | 6,000               | 6,000               | 6,000               |
| Travel Transportation, Mileage          |                     | 1,500                | 1,500               | 1,500               | 1,500               |
| Travel Convention, Seminar Registration |                     | 1,500                | 15,002              | 1,500               | 1,500               |
| Capital Outlay - Public Works           |                     |                      |                     |                     |                     |
| Waste Collection - 5865                 |                     |                      |                     |                     |                     |
| Acquisition of Equipment                | -                   | 250,000              | 250,000             | 75,000              | 75,000              |
| Total Expenditures                      | <u>3,255,550</u>    | <u>3,480,459</u>     | <u>3,538,600</u>    | <u>3,366,483</u>    | <u>3,366,483</u>    |
| Total Revenues VS Expenditures          | 1,613,676           | 278,041              | 1,207,400           | 1,382,517           | 1,382,517           |
| Beginning Fund Balance                  | <u>4,131,776</u>    | <u>4,862,968</u>     | <u>5,745,452</u>    | <u>6,952,852</u>    | <u>6,952,852</u>    |
| Ending Fund Balance                     | <u>\$ 5,745,452</u> | <u>\$ 5,141,009</u>  | <u>\$ 6,952,852</u> | <u>\$ 8,335,369</u> | <u>\$ 8,335,369</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Parishwide Water Operation SRF - 138**  
 2018 Budget

|                                | <u>2016 Actual</u>  | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u>  |
|--------------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                |                     |                      |                     |                     |                     |
| Water - 5920                   |                     |                      |                     |                     |                     |
| General Sales and Use          | \$ 1,000,000        | \$ 500,000           | \$ -                | \$ -                | \$ -                |
| Interest Earnings              | 14                  |                      |                     |                     |                     |
| Transfers In From GF           | -                   | -                    | -                   | -                   | -                   |
| Total Revenues                 | <u>1,000,014</u>    | <u>500,000</u>       | <u>-</u>            | <u>-</u>            | <u>-</u>            |
| <b>Expenditures</b>            |                     |                      |                     |                     |                     |
| Water - 5920                   |                     |                      |                     |                     |                     |
| Grant to WD#3                  | -                   | -                    | -                   | -                   | -                   |
| Total Expenditures             | <u>-</u>            | <u>-</u>             | <u>-</u>            | <u>-</u>            | <u>-</u>            |
| Total Revenues VS Expenditures | 1,000,014           | 500,000              | -                   | -                   | -                   |
| Beginning Fund Balance         | <u>1,717,614</u>    | <u>2,717,614</u>     | <u>2,717,628</u>    | <u>2,717,628</u>    | <u>2,717,628</u>    |
| Ending Fund Balance            | <u>\$ 2,717,628</u> | <u>\$ 3,217,614</u>  | <u>\$ 2,717,628</u> | <u>\$ 2,717,628</u> | <u>\$ 2,717,628</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Fire District #2 (Bayou Blue) - 140**  
 2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                           |                    |                      |                     |                     |                    |
| Fire Protection - 5200                    |                    |                      |                     |                     |                    |
| Ad Valorem Taxes                          | \$ 89,688          | \$ 95,000            | \$ 95,000           | \$ 95,000           | \$ 95,000          |
| General Sales and Use                     | 200,470            | 169,950              | 193,990             | 200,000             | 200,000            |
| Insurance Tax                             | 5,415              | 5,750                | 5,735               | 5,735               | 5,735              |
| Interest Earnings                         | 819                | 750                  | 2,500               | 3,000               | 3,000              |
| <b>Total Revenues</b>                     | <u>296,392</u>     | <u>271,450</u>       | <u>297,225</u>      | <u>303,735</u>      | <u>303,735</u>     |
| <b>Expenditures</b>                       |                    |                      |                     |                     |                    |
| Fire Protection - 5200                    |                    |                      |                     |                     |                    |
| Utilities Electrical Light and Power      | 3,183              | 3,500                | 3,500               | 3,675               | 3,675              |
| Utilities gas                             | 2,284              | 2,000                | 2,000               | 2,100               | 2,100              |
| Utilities Water                           | 220                | 750                  | 750                 | 787                 | 787                |
| Utilities Sewer                           |                    |                      |                     |                     |                    |
| Communications                            | 18,851             | 3,000                | 3,000               | 3,200               | 3,200              |
| Telephone                                 | 2,371              | 5,000                | 5,000               | 5,250               | 5,250              |
| Radio and Television Services             |                    | 7,000                | 7,000               | 7,350               | 7,350              |
| Monitoring Services                       | 4,445              | 5,000                | 5,000               | 5,250               | 5,250              |
| Maintenance Grounds                       |                    |                      |                     |                     |                    |
| Maintenance Buildings                     |                    |                      |                     |                     |                    |
| Maintenance Autos, Trucks, Machinery and  | 3,655              | 13,200               | 13,200              | 14,000              | 14,000             |
| Maint Srvcs (Contractual) Office machines |                    |                      |                     |                     |                    |
| Professional Services                     | 842                | 550                  | 550                 | 550                 | 550                |
| Legal - Filing Fees                       |                    | 310                  | 310                 | 310                 | 310                |
| Audit and Accounting Fees                 | 500                | 250                  | 250                 | 250                 | 250                |
| Miscellaneous Contractual Service         |                    |                      |                     |                     |                    |
| Insurance and Surety Bonds                | 3,570              | 3,150                | 3,150               | 3,307               | 3,307              |
| Insurance Auto Coverage                   | 30,311             | 32,500               | 32,500              | 34,125              | 34,125             |
| Insurance Employee Liability Insurance    | 4,820              | 5,000                | 5,000               | 5,250               | 5,250              |
| Office Supplies                           | 477                | 1,000                | 1,000               | 1,100               | 1,100              |
| Op Supplies Operating Supplies            |                    |                      |                     |                     |                    |
| Op Supplies Medical, Drugs                | 912                | 3,150                | 3,150               | 3,307               | 3,307              |
| Op Supplies Food and Clothing             | 2,503              | 8,000                | 8,000               | 8,400               | 8,400              |
| Op Supplies Maintenance of Buildings and  | 2,886              | 13,200               | 13,200              | 14,000              | 14,000             |
| Op Supplies Vehicle and Equipment         | 1,538              | 21,000               | 21,000              | 22,050              | 22,050             |
| Op Supplies - Fuel                        | 2,792              | 8,400                | 8,400               | 8,820               | 8,820              |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Fire District #2 (Bayou Blue) - 140**  
 2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| Materials Miscellaneous                 |                    |                      |                     |                     |                    |
| Travel Convention, Seminar Registration | 2,341              | 4,000                | 4,000               | 4,200               | 4,200              |
| Community Events                        | 50                 |                      |                     |                     |                    |
| Grants                                  | 245                |                      |                     |                     |                    |
| Election Expenses                       |                    |                      |                     |                     |                    |
| Capital Outlay - Public Safety          |                    |                      |                     |                     |                    |
| Fire Protection - 5200                  |                    |                      |                     |                     |                    |
| Acquisition of Equipment                | 1,530              | 44,000               |                     | 46,200              | 46,200             |
| Debt Service - Principal                |                    |                      |                     |                     |                    |
| Fire Stations and Buildings - 5240      |                    |                      |                     |                     |                    |
| Long-Term Debt Redeemed                 | 38,316             | 41,390               | 61,529              |                     |                    |
| Debt Service Interest                   |                    |                      |                     |                     |                    |
| Fire Stations and Buildings - 5240      |                    |                      |                     |                     |                    |
| Interest on Long-Term Debt              | 4,110              | 1,036                | 2,000               | -                   | -                  |
| Total Expenditures                      | <u>132,752</u>     | <u>226,386</u>       | <u>203,489</u>      | <u>193,481</u>      | <u>193,481</u>     |
| Total Revenues VS Expenditures          | 163,640            | 45,064               | 93,736              | 110,254             | 110,254            |
| Beginning Fund Balance                  | <u>597,003</u>     | <u>634,150</u>       | <u>760,643</u>      | <u>854,379</u>      | <u>854,379</u>     |
| Ending Fund Balance                     | <u>\$ 760,643</u>  | <u>\$ 679,214</u>    | <u>\$ 854,379</u>   | <u>\$ 964,633</u>   | <u>\$ 964,633</u>  |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Iberville Medical Complex CDBG - 142**  
 2018 Budget

|  | <u>2016 Actual</u>  | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u>  |
|--|---------------------|----------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                              |                     |                      |                     |                     |                     |
| Medical Services - 6020                      |                     |                      |                     |                     |                     |
| Rents  | \$ 1,569,446        | \$ 1,200,000         | \$ 1,569,446        | \$ 1,569,446        | \$ 1,569,446        |
| Interest Earnings                            | -                   | -                    | 6,900               | 7,500               | 7,500               |
| Total Revenues                               | <u>1,569,446</u>    | <u>1,200,000</u>     | <u>1,576,346</u>    | <u>1,576,946</u>    | <u>1,576,946</u>    |
| <b>Expenditures</b>                          |                     |                      |                     |                     |                     |
| Health and Welfare                           |                     |                      |                     |                     |                     |
| Medical Services - 6020                      |                     |                      |                     |                     |                     |
| Regular Salaries and Wages Regular           | 42,372              | 42,536               | 42,710              | 43,826              | 43,826              |
| Emp Benefits FICA or Supplemental Retirement | 3,097               | 3,254                | 3,254               | 3,353               | 3,353               |
| Deferred Compensation                        | 1,943               | 1,950                | 1,950               | 1,950               | 1,950               |
| Emp Benefits - Health Insurance              | 7,369               | 7,369                | 7,369               | 7,369               | 7,369               |
| Employee Benefits - Life & Disability        | 90                  | 90                   | 90                  | 90                  | 90                  |
| Emp Benefits Worker's Comp                   | 254                 | 6,644                | 6,644               | 6,846               | 6,846               |
| Unemployment Insurance                       | 115                 | 155                  | 155                 | 155                 | 155                 |
| Operating Services                           | 17,317              | 430,000              | 430,000             | 430,000             | 430,000             |
| Telephone                                    | 6,203               | 7,000                | 7,000               | 7,000               | 7,000               |
| Rentals Buildings                            | 26,971              | 32,200               | 32,200              | 32,200              | 32,200              |
| Maintenace Grounds                           |                     | 3,000                | 11,000              | 3,000               | 3,000               |
| Maintenace Buildings                         | 12,024              | 5,000                | 10,450              | 5,000               | 5,000               |
| Maintenance Autos, Trucks, Machinery and     | 1,950               |                      |                     |                     |                     |
| Maint Srvcs (Contractual) Office Machines    |                     |                      |                     |                     |                     |
| Professional Services                        | 8,019               | 8,000                | 8,000               | 8,000               | 8,000               |
| Miscellaneous Contractual                    |                     |                      |                     |                     |                     |
| Office Supplies                              | 710                 | 2,000                | 2,000               | 2,000               | 2,000               |
| Op Supplies - Janitorial                     |                     |                      |                     |                     |                     |
| Op Supplies Food and Clothing                | 144                 |                      |                     |                     |                     |
| Long Term Debt Redeemed                      |                     | 450,000              |                     |                     |                     |
| Medical Asistance                            | 276,075             |                      | 450,000             | 450,000             | 45,000              |
| Capital Outlay - Health and Welfare          |                     |                      |                     |                     |                     |
| Medical Services - 6020                      |                     |                      |                     |                     |                     |
| Building and System                          | 63,550              |                      |                     |                     |                     |
| Debt Service Principal                       |                     |                      |                     |                     |                     |
| Medical Services - 6020                      |                     |                      |                     |                     |                     |
| Long-Term Debt Redeemed                      | <u>254,599</u>      | <u>265,000</u>       | <u>265,000</u>      | <u>265,000</u>      | <u>265,000</u>      |
| Total Expenditures                           | 722,802             | 1,264,198            | 1,277,822           | 1,265,789           | 860,789             |
| Total Revenues VS Expenditures               | 846,644             | (64,198)             | 298,524             | 311,157             | 716,157             |
| Beginning Fund Balance                       | <u>501,236</u>      | <u>442,822</u>       | <u>1,347,880</u>    | <u>1,646,404</u>    | <u>1,646,404</u>    |
| Ending Fund Balance                          | <u>\$ 1,347,880</u> | <u>\$ 378,624</u>    | <u>\$ 1,646,404</u> | <u>\$ 1,957,561</u> | <u>\$ 2,362,561</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Community Service Block Grant - 146**  
 2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                                 |                    |                      |                     |                     |                    |
| Community Services Block Grant Administration - |                    |                      |                     |                     |                    |
| Federal Grants                                  | \$ 100,692         | \$ 85,500            | \$ 85,084           | \$ 103,000          | \$ 103,000         |
| Community Services Block Grant Program          |                    |                      |                     |                     |                    |
| Refunds of Expenditures                         | 124                | -                    | -                   | -                   | -                  |
| Total Revenues                                  | <u>100,816</u>     | <u>85,500</u>        | <u>85,084</u>       | <u>103,000</u>      | <u>103,000</u>     |
| <b>Expenditures</b>                             |                    |                      |                     |                     |                    |
| Health and Welfare                              |                    |                      |                     |                     |                    |
| Community Services Block Grant Program - 6131   |                    |                      |                     |                     |                    |
| Utility Assistance                              | 95,816             | 80,500               | 85,084              | 98,000              | 98,000             |
| General Assistance                              | 5,000              | 5,000                | -                   | 5,000               | 5,000              |
| Transfers                                       | <u>100,816</u>     | <u>85,500</u>        | <u>85,084</u>       | <u>103,000</u>      | <u>103,000</u>     |
| Total Revenues VS Expenditures                  | -                  | -                    | -                   | -                   | -                  |
| Beginning Fund Balance                          | <u>4,801</u>       | <u>4,801</u>         | <u>4,801</u>        | <u>4,801</u>        | <u>4,801</u>       |
| Ending Fund Balance                             | <u>\$ 4,801</u>    | <u>\$ 4,801</u>      | <u>\$ 4,801</u>     | <u>\$ 4,801</u>     | <u>\$ 4,801</u>    |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**LIHEAP - 148**  
 2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues                                  |                    |                      |                     |                     |                    |
| Low Income Home Energy Assist. Program    |                    |                      |                     |                     |                    |
| Federal Grants                            | \$ -               | \$ -                 | \$ -                | \$ -                | \$ -               |
| Total Revenues                            | <u>-</u>           | <u>-</u>             | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| Expenditures                              |                    |                      |                     |                     |                    |
| Transfers                                 |                    |                      |                     |                     |                    |
| Transfers Out                             |                    |                      |                     |                     |                    |
| Transfers to the General Fund             | <u>3,110</u>       | <u>-</u>             | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| Low Income Home Energy Assistance Program | <u>3,110</u>       | <u>-</u>             | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| Total Revenues VS Expenditures            | <u>(3,110)</u>     | <u>-</u>             | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| Beginning Fund Balance                    | <u>3,110</u>       | <u>3,110</u>         | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| Ending Fund Balance                       | <u>\$ -</u>        | <u>\$ 3,110</u>      | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>        |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Emergency 911 - 150**  
 2018 Budget

|  | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--|--------------------|----------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>                              |                    |                      |                     |                     |                    |
| 911 - 5533                                   |                    |                      |                     |                     |                    |
| General Sales and Use                        | 500,000            | 300,000              | 300,000             | 300,000             | 300,000            |
| Federal Grants                               | 63,427             |                      | 55,000              |                     |                    |
| 911 Telephone Fees - regular                 | 134,387            | 140,000              | 140,000             | 140,000             | 140,000            |
| Refunds of Expenditures                      | 173,575            | 15,000               | 15,000              | 15,000              | 15,000             |
| 911-wireless - 5534                          |                    |                      |                     |                     |                    |
| 911 Fees - Restricted                        | 230,855            | 175,000              | 175,000             | 236,000             | 236,000            |
| <b>Total Revenues</b>                        | <u>1,102,244</u>   | <u>630,000</u>       | <u>685,000</u>      | <u>691,000</u>      | <u>691,000</u>     |
| <b>Expenditures</b>                          |                    |                      |                     |                     |                    |
| Public Safety                                |                    |                      |                     |                     |                    |
| 911 - 5533                                   |                    |                      |                     |                     |                    |
| Regular Salaries and Wages Regular           | 313,518            | 376,979              | 376,979             | 393,077             | 393,077            |
| Regular Salaries and Wages Overtime          | 56,342             |                      | 47,020              |                     |                    |
| Emp Benefits FICA or Supplemental Retirement | 5,360              | 5,466                | 5,466               | 5,700               | 5,700              |
| Deferred Compensation                        | 7,375              | 1,587                | 8,634               | 9,646               | 9,646              |
| Emp Benefits Retirement Contributions        | 48,042             | 47,122               | 47,122              | 45,204              | 45,204             |
| Emp Benefits - Health Insurance              | 51,451             | 73,694               | 73,694              | 73,694              | 73,694             |
| Employee Benefits - Life & Disability        | 883                | 900                  | 900                 | 900                 | 900                |
| Emp Benefits Worker's Comp                   | 1,974              | 2,639                | 2,639               | 2,752               | 2,752              |
| Unemployment Insurance                       | 1,240              | 1,548                | 1,548               | 1,548               | 1,548              |
| Publication-of Legal-Notices                 | 61                 | 200                  | 200                 | 200                 | 200                |
| Postage and Box Rent                         | 2                  | 100                  | 100                 | 100                 | 100                |
| Telephone                                    | 26,391             | 80,000               | 30,000              | 30,000              | 30,000             |
| Pager, Messenger, and Delivery Service       |                    | 2,000                | 2,000               | 2,000               | 2,000              |
| Radio and Television Services                |                    | 400                  | 400                 | 400                 | 400                |
| Maintenance Services (Contractual)           | 5,304              | 10,000               | 10,000              | 10,000              | 10,000             |
| Professional Services                        | 10,095             |                      | 25,000              | 5,000               | 5,000              |
| Professional Services Accounting, Auditing,  | 500                |                      | 500                 | 500                 | 500                |
| Insurance Employee Liability Insurance       | 1,938              | 19,000               | 19,000              | 20,000              | 20,000             |
| Office Supplies                              | 825                | 4,000                | 10,000              | 4,000               | 4,000              |
| Op Supplies Food and Clothing                | 2,110              | 3,200                | 2,000               | 2,000               | 2,000              |
| Op Supplies Miscellaneous                    | 345                | 500                  | 500                 | 500                 | 500                |
| Travel Transportation, Mileage               |                    | 500                  | 500                 | 500                 | 500                |
| Travel Convention, Seminar Registration      |                    | 500                  | 500                 | 500                 | 500                |
| 911-wireless - 5534                          |                    |                      |                     |                     |                    |
| Telephone                                    | 2,048              | 2,000                | 2,000               | 2,000               | 2,000              |
| Capital Outlay - Public Safety               |                    |                      |                     |                     |                    |
| 911 - 5533                                   |                    |                      |                     |                     |                    |
| Acquisition of Equipment                     | 60,501             | 50,000               | 50,000              | 50,000              | 50,000             |
| Building Improvements                        | 1,022,079          | -                    | 5,000               | 30,000              | 30,000             |
| <b>Total Expenditures</b>                    | <u>1,618,384</u>   | <u>682,335</u>       | <u>721,702</u>      | <u>690,221</u>      | <u>690,221</u>     |
| <b>Total Revenues VS Expenditures</b>        | (516,140)          | (52,335)             | (36,702)            | 779                 | 779                |
| <b>Beginning Fund Balance</b>                | <u>1,060,894</u>   | <u>319,648</u>       | <u>544,754</u>      | <u>508,052</u>      | <u>508,052</u>     |
| <b>Ending Fund Balance</b>                   | <u>\$ 544,754</u>  | <u>\$ 267,313</u>    | <u>\$ 508,052</u>   | <u>\$ 508,831</u>   | <u>\$ 508,831</u>  |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**FEMA Utility Assistance Fund - 151**  
 2018 Budget

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|                                | 2016 Actual | 2017 Original | 2017 Revised | 2018 Request | 2018 Budget |
|--------------------------------|-------------|---------------|--------------|--------------|-------------|
| Revenues                       |             |               |              |              |             |
| FEMA Utility Assistance - 6145 |             |               |              |              |             |
| Federal Grants                 | \$ -        | \$ 10,000     | \$ 10,000    | \$ 10,000    | \$ 10,000   |
| Total Revenues                 | -           | 10,000        | 10,000       | 10,000       | 10,000      |
| Expenditures                   |             |               |              |              |             |
| Health and Welfare             |             |               |              |              |             |
| FEMA Utility Assistance - 6145 |             |               |              |              |             |
| Utility Assistance             | 1,486       | 10,000        | 10,000       | 10,000       | 10,000      |
| Total Expenditures             | 1,486       | 10,000        | 10,000       | 10,000       | 10,000      |
| Total Revenues VS Expenditures | (1,486)     | -             | -            | -            | -           |
| Beginning Fund Balance         | 1,486       | -             | -            | -            | -           |
| Ending Fund Balance            | \$ -        | \$ -          | \$ -         | \$ -         | \$ -        |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Section 8 Housing Fund - 152**  
 2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues                                |                    |                      |                     |                     |                    |
| Public Housing - 7455                   |                    |                      |                     |                     |                    |
| Federal Grants                          | \$ 157,026         | \$ 135,450           | \$ 130,750          | \$ 130,750          | \$ 130,750         |
| Refunds of Expenditures                 | 27,120             | 19,000               | 23,500              | 23,500              | 23,500             |
| Total Revenues                          | <u>184,146</u>     | <u>154,450</u>       | <u>154,250</u>      | <u>154,250</u>      | <u>154,250</u>     |
| Expenditures                            |                    |                      |                     |                     |                    |
| Housing Assistance Payments             |                    |                      |                     |                     |                    |
| Public Housing - 7455                   |                    |                      |                     |                     |                    |
| Publication-of Legal-Notices            | 145                | 250                  | 250                 | 250                 | 250                |
| Professional Svcs Accounting, Auditing, | 2,500              | 2,500                | 2,500               | 2,500               | 2,500              |
| Office of Community Services Admin Fee  | 2,019              | 1,700                | 1,500               | 1,500               | 1,500              |
| Administrative Fee                      | 32,832             | 25,000               | 25,000              | 25,000              | 25,000             |
| Rent Assistance                         | 154,457            | 125,000              | 125,000             | 125,000             | 125,000            |
| Total Expenditures                      | <u>191,953</u>     | <u>154,450</u>       | <u>154,250</u>      | <u>154,250</u>      | <u>154,250</u>     |
| Total Revenues VS Expenditures          | (7,807)            | -                    | -                   | -                   | -                  |
| Beginning Fund Balance                  | <u>20,438</u>      | <u>15,198</u>        | <u>12,631</u>       | <u>12,631</u>       | <u>12,631</u>      |
| Ending Fund Balance                     | <u>\$ 12,631</u>   | <u>\$ 15,198</u>     | <u>\$ 12,631</u>    | <u>\$ 12,631</u>    | <u>\$ 12,631</u>   |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Disaster Relief Fund - 153**  
 2018 Budget

|                                | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues                       |                    |                      |                     |                     |                    |
| Natural Disaster Relief        |                    |                      |                     |                     |                    |
| Gifts and Donations            | \$ 21              | \$ -                 | \$ -                | \$ -                | \$ -               |
| Total Revenues                 | <u>21</u>          | <u>-</u>             | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| Expenditures                   |                    |                      |                     |                     |                    |
| Health and Welfare             |                    |                      |                     |                     |                    |
| Natural Disaster Relief        |                    |                      |                     |                     |                    |
| General Assistance             | -                  | 79,513               | -                   | 79,534              | 79,534             |
| Total Expenditures             | <u>-</u>           | <u>79,513</u>        | <u>-</u>            | <u>79,534</u>       | <u>79,534</u>      |
| Total Revenues VS Expenditures | 21                 | (79,513)             | -                   | (79,534)            | (79,534)           |
| Beginning Fund Balance         | <u>79,513</u>      | <u>79,513</u>        | <u>79,534</u>       | <u>79,534</u>       | <u>79,534</u>      |
| Ending Fund Balance            | <u>\$ 79,534</u>   | <u>\$ -</u>          | <u>\$ 79,534</u>    | <u>\$ -</u>         | <u>\$ -</u>        |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**LA Recovery Authority CDBG - 351**  
 2018 Budget

|                                     | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|-------------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues                            |                    |                      |                     |                     |                    |
| Public Works - 5600                 |                    |                      |                     |                     |                    |
| Federal Grants                      | \$ 2,232,321       | \$ 1,000,000         | \$ 1,000,000        | \$ 2,430,000        | \$ 2,430,000       |
| Total Revenues                      | <u>2,232,321</u>   | <u>1,000,000</u>     | <u>1,000,000</u>    | <u>2,430,000</u>    | <u>2,430,000</u>   |
| Expenditures                        |                    |                      |                     |                     |                    |
| General Government                  |                    |                      |                     |                     |                    |
| Public Works - 5600                 |                    |                      |                     |                     |                    |
| Professional Services               | 28,789             |                      | 10,000              | 200,000             | 200,000            |
| Grants                              |                    |                      |                     |                     |                    |
| Grants to Grosse Tete               |                    |                      |                     | 580,000             | 580,000            |
| Grants to Maringouin                |                    |                      |                     |                     |                    |
| Grants to Plaquemine                | 135,219            |                      | 100,000             |                     |                    |
| Grants to Rosedale                  |                    |                      |                     |                     |                    |
| Grants to St. Gabriel               | 951,333            |                      | 100,000             |                     |                    |
| Grants to White Castle              |                    |                      |                     |                     |                    |
| Capital Outlay - General Government |                    |                      |                     |                     |                    |
| Public Works - 5600                 |                    |                      |                     |                     |                    |
| Professional Services               |                    |                      |                     |                     |                    |
| Infrastructure other than buildings | 1,083,981          | 1,000,000            | 200,000             |                     |                    |
| Construction in progress Drainage   | 32,999             | -                    | 590,000             | 1,650,000           | 1,650,000          |
| Total Expenditures                  | <u>2,232,321</u>   | <u>1,000,000</u>     | <u>1,000,000</u>    | <u>2,430,000</u>    | <u>2,430,000</u>   |
| Total Revenues VS Expenditures      | -                  | -                    | -                   | -                   | -                  |
| Beginning Fund Balance              | <u>98,854</u>      | <u>98,854</u>        | <u>98,854</u>       | <u>98,854</u>       | <u>98,854</u>      |
| Ending Fund Balance                 | <u>\$ 98,854</u>   | <u>\$ 98,854</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*

\$200,000 is budgeted pursuant to an agreement between Iberville Parish Council and each of the above fire departments to provide fire protection service in their predetermined service areas.

**Office of Emergency Preparedness:**

*Grant Management - Federal Grants*

Any additional awards for 2018 will require a budget amendment.

**Drainage Maintenance Fund:**

*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 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 \$333,000 in Sales/Use Tax revenue to the Coroner to cover salaries and expenses for 2018.

**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 \$22,000 at the end of 2018.

**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.



## Special Revenue Funds Budgetary Comments

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### *Transfers In from the General Fund*

Hotel/Motel tax alone does not cover the Visitor Enterprise Fund. We have budgeted \$225,000 transferred in from the General Fund to cover expenditures.

### **Substance Abuse Center:**

#### *State Grants*

Iberville Parish receives state fiscal year grant of \$30,000 for treatment. We invoice the state for the allowable expenditures as quickly as possible. Although the state money is expended first, the parish is obligated to fund the program for the entire year.

#### *Drug Court*

This is the anticipated court support derived from the state contracts. This revenue of \$63,024 has been budgeted for 2018; 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 no changes in taxes because of property valuation.

#### *Fees for Services*

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

### **Public Building Maintenance:**

#### *Ad Valorem Taxes*

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.

#### *General Sales and Use Taxes*

We have dedicated a portion (\$750,000) for 2017 and (\$1,000,000) for 2018 - 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 2017 and \$350,000 for 2018.

### **Iberville Parish Solid Waste:**

#### *General Sales and Use Taxes*

\$4,700,000 is budgeted for Sales and Use tax collections for 2018. This represents an increase of \$950,000 from the projected actual for 2017.



**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 Tax*

We have dedicated \$300,000 of our 2018 budget to fund the operations and maintenance of the Iberville Parish Emergency 911 Office.

*911 Fees Regular*

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

*Refund of Expenditures*

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

*911 Fees Restricted*

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

**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 \$2,430,000 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 \$550,000.

### **Bayou Sorrel 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 \$550,000.

### **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 2018. Those awards for 2018 will require a budget amendment.

### **Drainage Maintenance:**

#### *Op Supplies/ Vehicle and Equipment*

We have budgeted a total of \$294,000 for equipment maintenance for 2018.

#### *Op Supplies/ Fuel*

We have budgeted a total of \$100,000 to purchase fuel for 2018.

#### *Acquisition of Equipment*

We have budgeted a total of \$500,000 for purchase of drainage equipment.

### **Coroner:**

#### *Insurance Premiums*

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



**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 3<sup>rd</sup> phase of Station Renovation at an estimated cost of \$640,000.

**Parish Transportation Fund:**

*Road Materials*

A line item was budgeted in the amount of \$150,000 for 2018 to purchase materials for the maintenance of all Iberville Parish Roadways and crack sealing.

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

**Public Building Maintenance:**

No major capital outlay is budgeted for the Public Building Maintenance Fund for 2018.

**Vehicle and Equipment Replacement Fund:**

We have budgeted \$350,000 in 2018 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.



## Special Revenue Funds Budgetary Comments

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### *Op Supplies Fuel*

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

### *Capital Outlay – Infrastructure*

\$1,000,000 is budgeted to complete various road repairs throughout the parish.

## **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 took 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 2018.

### *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*

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.



**DEBT  
SERVICE  
FUNDS**



## 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 2009 issuance of \$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**  
 2018 Budget

|                                 | <u>2016 Actual</u>  | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u>  |
|---------------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                 |                     |                      |                     |                     |                     |
| Financial Administration - 4505 |                     |                      |                     |                     |                     |
| General Sales and Use           | \$ 1,693,509        | \$ 1,530,437         | \$ 1,530,437        | \$ 1,618,883        | \$ 1,618,883        |
| Transfer in from Couthouse      | 858,323             |                      |                     |                     |                     |
| Transfers from Bond Reserve     |                     |                      | 32,480              |                     |                     |
| ST Bond Refunding 2016 - 4521   |                     |                      |                     |                     |                     |
| Proceeds from Long-Term Bonds   | 10,410,000          |                      |                     |                     |                     |
| Premium on refunding debt       | 881,625             |                      |                     |                     |                     |
| Interest on Bonds - 7615        |                     |                      |                     |                     |                     |
| Interest Earnings               | 179                 | -                    | -                   | -                   | -                   |
| Total Revenues                  | <u>13,843,636</u>   | <u>1,530,437</u>     | <u>1,562,917</u>    | <u>1,618,883</u>    | <u>1,618,883</u>    |
| <b>Expenditures</b>             |                     |                      |                     |                     |                     |
| Public Works                    |                     |                      |                     |                     |                     |
| 2016 Refunding - 4521           |                     |                      |                     |                     |                     |
| Professional Services           | 127,259             |                      |                     |                     |                     |
| Cost of issuing bonds           |                     | 286,637              |                     |                     |                     |
| Debt Service Principal          |                     |                      |                     |                     |                     |
| 2007 Bond - 4505                |                     |                      |                     |                     |                     |
| Long-Term Debt Redeemed         | 560,000             | 585,000              | 585,000             |                     |                     |
| 2009 Bond - 5705                |                     |                      |                     |                     |                     |
| Long-Term Debt Redeemed         | 560,000             | 585,000              | 585,000             | 615,000             | 615,000             |
| 2016 Refunding - 4521           |                     |                      |                     |                     |                     |
| Long-Term Debt Redeemed         |                     |                      |                     | 630,000             | 630,000             |
| Debt Service Interest           |                     |                      |                     |                     |                     |
| 2007 Bond - 4505                |                     |                      |                     |                     |                     |
| Interest on Long-Term Debt      | 701,092             | 36,900               | 36,900              | 38,100              | 38,100              |
| 2009 Bond - 5705                |                     |                      |                     |                     |                     |
| Interest on Long-Term Debt      | 463,855             | 36,900               | 36,900              |                     |                     |
| 2016 Refunding - 4521           |                     |                      |                     |                     |                     |
| Interest on Long-Term Debt      |                     |                      | 286,637             | 305,450             | 305,450             |
| Refunding Debt                  |                     |                      |                     |                     |                     |
| Financial Administration - 4505 |                     |                      |                     |                     |                     |
| Payment to Bond Refunding Agent | 7,600,000           |                      |                     |                     |                     |
| ST Bond Refunding 2016 - 4521   |                     |                      |                     |                     |                     |
| Cost of Issuance-Bonds          | 122,451             |                      |                     |                     |                     |
| Paved Streets - 5705            |                     |                      |                     |                     |                     |
| Payment to bond refunding agent | 3,755,000           | -                    | -                   | -                   | -                   |
| Total Expenditures              | <u>13,889,657</u>   | <u>1,530,437</u>     | <u>1,530,437</u>    | <u>1,588,550</u>    | <u>1,588,550</u>    |
| Total Revenues VS Expenditures  | (46,021)            | -                    | 32,480              | 30,333              | 30,333              |
| Beginning Fund Balance          | <u>1,538,215</u>    | <u>1,574,045</u>     | <u>1,492,194</u>    | <u>1,524,674</u>    | <u>1,524,674</u>    |
| Ending Fund Balance             | <u>\$ 1,492,194</u> | <u>\$ 1,574,045</u>  | <u>\$ 1,524,674</u> | <u>\$ 1,555,007</u> | <u>\$ 1,555,007</u> |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Sales Tax Bond Reserve - 235**  
 2018 Budget

|                                | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues                       |                    |                      |                     |                     |                    |
| Paved Streets - 5705           |                    |                      |                     |                     |                    |
| Interest Earnings              | \$ 437             | \$ -                 | \$ -                | \$ -                | \$ -               |
| Interest on Bonds - 7615       |                    |                      |                     |                     |                    |
| Interest Earnings              | <u>47</u>          | <u>-</u>             | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| Total Revenues                 | <u>484</u>         | <u>-</u>             | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| Expenditures                   |                    |                      |                     |                     |                    |
| Transfers out                  |                    |                      |                     |                     |                    |
| Finance Administration -4505   |                    |                      |                     |                     |                    |
| Transfers to DSF               | <u>858,323</u>     | <u>-</u>             | <u>32,480</u>       | <u>-</u>            | <u>-</u>           |
| Total Expenditures             | <u>858,323</u>     | <u>-</u>             | <u>32,480</u>       | <u>-</u>            | <u>-</u>           |
| Total Revenues VS Expenditures | (857,839)          | -                    | (32,480)            | -                   | -                  |
| Beginning Fund Balance         | <u>890,319</u>     | <u>-</u>             | <u>32,480</u>       | <u>-</u>            | <u>-</u>           |
| Ending Fund Balance            | <u>\$ 32,480</u>   | <u>\$ -</u>          | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>        |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**2015 DHH Loan Reserve - 237**  
 2018 Budget

|                                | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues                       |                    |                      |                     |                     |                    |
| Water - 5920                   |                    |                      |                     |                     |                    |
| Interest Earnings              | \$ 211             | \$ 300               | \$ -                | \$ -                | \$ -               |
| Transfer in from CIF           | -                  | -                    | -                   | -                   | -                  |
| Total Revenues                 | <u>211</u>         | <u>300</u>           | <u>-</u>            | <u>-</u>            | <u>-</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 | 211                | 300                  | -                   | -                   | -                  |
| Beginning Fund Balance         | <u>235,978</u>     | <u>236,278</u>       | <u>236,189</u>      | <u>236,189</u>      | <u>236,189</u>     |
| Ending Fund Balance            | <u>\$ 236,189</u>  | <u>\$ 236,578</u>    | <u>\$ 236,189</u>   | <u>\$ 236,189</u>   | <u>\$ 236,189</u>  |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**DHH Loan Debt Service Fund - 238**  
 2018 Budget

|                                | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u>  |
|--------------------------------|--------------------|----------------------|---------------------|---------------------|---------------------|
| Revenues                       |                    |                      |                     |                     |                     |
| Water - 5920                   |                    |                      |                     |                     |                     |
| General Sales and Use          | 481,187            | 481,000              | 482,000             | 482,000             | 482,000             |
| Total Revenues                 | <u>481,187</u>     | <u>481,000</u>       | <u>482,000</u>      | <u>482,000</u>      | <u>482,000</u>      |
| Expenditures                   |                    |                      |                     |                     |                     |
| Debt Service Principal         |                    |                      |                     |                     |                     |
| Water - 5920                   |                    |                      |                     |                     |                     |
| Long-Term Debt Redeemed        |                    | 110,000              |                     |                     |                     |
| Debt Service Interest          |                    |                      |                     |                     |                     |
| Water - 5920                   |                    |                      |                     |                     |                     |
| Interest on Long-Term Debt     | 34,858             | 120,000              | 127,715             | 250,000             | 250,000             |
| Total Expenditures             | <u>34,858</u>      | <u>230,000</u>       | <u>127,715</u>      | <u>250,000</u>      | <u>250,000</u>      |
| Total Revenues VS Expenditures | 446,329            | 251,000              | 354,285             | 232,000             | 232,000             |
| Beginning Fund Balance         | <u>59,297</u>      | <u>504,627</u>       | <u>505,626</u>      | <u>859,911</u>      | <u>859,911</u>      |
| Ending Fund Balance            | <u>\$ 505,626</u>  | <u>\$ 755,627</u>    | <u>\$ 859,911</u>   | <u>\$ 1,091,911</u> | <u>\$ 1,091,911</u> |



**CAPITAL  
PROJECT  
FUNDS**



## Overview of Fund Structure – Capital Project Funds

### 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 2018, the Parish will maintain three (3) 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.
- The *Utility Department 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 Utility Department 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 \$850,000 in 2018 for HVAC replacement at the courthouse. \$800,000 is budgeted in 2018 for a senior center building in North Iberville. \$500,000 is budgeted for the construction of a rifle range. \$1,000,000 is budgeted for capital maintenance of roadways. \$1,650,000 is budgeted for drainage projects.
- 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**  
 2018 Budget  
 (Budget Years 2018 to 2022)

|  | <u>2018</u><br><u>Proposed</u> | <u>2019</u><br><u>Year 2</u> | <u>2020</u><br><u>Year 3</u> | <u>2021</u><br><u>Year 4</u> | <u>2022</u><br><u>Year 5</u> |
|--|--------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>Revenues</b>  |                                |                              |                              |                              |                              |
| General Sales and Use Tax for Capital Improvement Fund | \$ 2,725,000                   | \$ 2,725,000                 | \$ 2,800,000                 | \$ 2,800,000                 | \$ 2,800,000                 |
| Interest Earnings                                      | 25,000                         | 30,000                       | 30,000                       | 30,000                       | 30,000                       |
| Federal Grants   |                                |                              |                              |                              |                              |
| State Grants   |                                |                              |                              |                              |                              |
| Intergovernmental Revenues                             |                                |                              |                              |                              |                              |
| Proceeds from General Long Term Debt                   | 1,600,000                      | -                            | -                            | -                            | -                            |
| <b>Total Revenues</b>                                  | <u>4,350,000</u>               | <u>2,755,000</u>             | <u>2,830,000</u>             | <u>2,830,000</u>             | <u>2,830,000</u>             |
| <b>Expenditures</b>                                    |                                |                              |                              |                              |                              |
| <b>General Government</b>                              |                                |                              |                              |                              |                              |
| Professional Services - Engineering                    |                                | 200,000                      | 200,000                      | 200,000                      | 200,000                      |
| Building /Grounds/General Plant                        | 850,000                        | 1,000,000                    |                              |                              |                              |
| Jail -Building Construction                            |                                |                              |                              |                              |                              |
| Animal Control   | 400,000                        |                              |                              |                              |                              |
| Rifle Range  | 500,000                        |                              |                              |                              |                              |
| Capital Improvement Projects                           |                                | 1,000,000                    | 1,000,000                    | 1,000,000                    | 1,000,000                    |
| <b>Water</b>   |                                |                              |                              |                              |                              |
| Construction in Progress                               |                                |                              |                              |                              |                              |
| <b>Road Construction Capital Improvement Fund</b>      | 1,600,000                      |                              |                              |                              |                              |
| Construction in Progress Roads                         |                                |                              | 500,000                      | 500,000                      | 500,000                      |
| <b>Paved Streets</b>                                   |                                |                              |                              |                              |                              |
| Construction in Progress Roads                         |                                | 500,000                      | 500,000                      | 500,000                      | 500,000                      |
| <b>Programs for Elderly</b>                            |                                |                              |                              |                              |                              |
| Professional Services                                  | 200,000                        |                              |                              |                              |                              |
| Capital Outlay   | 800,000                        |                              |                              |                              |                              |
| <b>Economic Development</b>                            |                                |                              |                              |                              |                              |
| Construction in Progress                               | -                              | -                            | -                            | -                            | -                            |
| <b>Total Expenditures</b>                              | <u>4,350,000</u>               | <u>2,700,000</u>             | <u>2,200,000</u>             | <u>2,200,000</u>             | <u>2,200,000</u>             |
| <b>Total Revenues vs Expenditures</b>                  | -                              | 55,000                       | 630,000                      | 630,000                      | 630,000                      |
| <b>Projected Beginning Fund Balance</b>                | <u>270,216</u>                 | <u>270,216</u>               | <u>325,216</u>               | <u>955,216</u>               | <u>1,585,216</u>             |
| <b>Projected Ending Fund Balance</b>                   | <u>\$ 270,216</u>              | <u>\$ 325,216</u>            | <u>\$ 955,216</u>            | <u>\$ 1,585,216</u>          | <u>\$ 2,215,216</u>          |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Capital Improvement Fund - 341**  
 2018 Budget

|   | 2016 Actual         | 2017 Original       | 2017 Revised      | 2018 Request      | 2018 Budget       |
|---|---------------------|---------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                                 |                     |                     |                   |                   |                   |
| Public Works - 5600                             |                     |                     |                   |                   |                   |
| General Sales and Use                           | \$ 2,727,811        | \$ 2,600,000        | \$ 2,700,000      | \$ 2,725,000      | \$ 2,725,000      |
| Interest Earnings                               | 7,501               | 7,500               | 20,000            | 25,000            | 25,000            |
| Water - 5920                                    |                     |                     |                   |                   |                   |
| Refunds of Expenditures                         | 12,178              | -                   | 50,000            | -                 | -                 |
| <b>Total Revenues</b>                           | <u>2,747,490</u>    | <u>2,607,500</u>    | <u>2,770,000</u>  | <u>2,750,000</u>  | <u>2,750,000</u>  |
| <b>Expenditures</b>                             |                     |                     |                   |                   |                   |
| Capital Outlay - General Government             |                     |                     |                   |                   |                   |
| General Governmental Buildings and Plant - 4620 |                     |                     |                   |                   |                   |
| Building and System                             | 28,190              |                     |                   |                   |                   |
| Construction in Progress                        | 2,009,203           | 2,500,000           | 4,000,000         | 850,000           | 850,000           |
| Public Works - 5600                             |                     |                     |                   |                   |                   |
| Construction in Progress                        | 20,710              |                     |                   |                   |                   |
| Capital Outlay - Public Safety                  |                     |                     |                   |                   |                   |
| Jail - 5623                                     |                     |                     |                   |                   |                   |
| Building and System                             | 20,304              |                     | 950,000           |                   |                   |
| Capital Outlay - Public Works                   |                     |                     |                   |                   |                   |
| Paved Streets                                   |                     |                     |                   |                   |                   |
| Construction in Progress- Buildings             | 55,549              |                     |                   |                   |                   |
| Capital Outlay - Public Works                   |                     |                     |                   |                   |                   |
| Gas - 5915                                      |                     |                     |                   |                   |                   |
| Construction in Progress-Natural Gas            | 6,661               |                     |                   |                   |                   |
| Drainage and Flood Control - 5800               |                     |                     |                   |                   |                   |
| Construction in Progress                        |                     |                     |                   | 200,000           | 200,000           |
| Capital Outlay - Health and Welfare             |                     |                     |                   |                   |                   |
| Programs for Elderly                            |                     |                     |                   |                   |                   |
| Professional Svcs Engineering                   |                     | 200,000             | 200,000           |                   |                   |
| Construction in Progress                        |                     | 1,000,000           | 1,000,000         | 800,000           | 800,000           |
| Animal Control - 6045                           |                     |                     |                   |                   |                   |
| Acquisition of Buildings                        |                     |                     |                   | 400,000           | 400,000           |
| Water - 5920                                    |                     |                     |                   |                   |                   |
| Construction in Progress                        | 145,332             | 150,000             |                   |                   |                   |
| Medical Services - 6020                         |                     |                     |                   |                   |                   |
| Building and System                             | 253,701             |                     | 175,000           |                   |                   |
| Capital Outlay - Culture and Recreation         |                     |                     |                   |                   |                   |
| Rifle Range - 7045                              |                     |                     |                   |                   |                   |
| Construction in Progress                        |                     |                     | 100,000           | 500,000           | 500,000           |
| Transfers                                       |                     |                     |                   |                   |                   |
| Water - 5920                                    |                     |                     |                   |                   |                   |
| Transfer to West Terrance Subdivision Fund      | 105,620             | -                   | -                 | -                 | -                 |
| <b>Total Expenditures</b>                       | <u>2,645,270</u>    | <u>3,850,000</u>    | <u>6,425,000</u>  | <u>2,750,000</u>  | <u>2,750,000</u>  |
| <b>Total Revenues VS Expenditures</b>           | 102,220             | (1,242,500)         | (3,655,000)       | -                 | -                 |
| <b>Beginning Fund Balance</b>                   | <u>3,822,996</u>    | <u>3,405,496</u>    | <u>3,925,216</u>  | <u>270,216</u>    | <u>270,216</u>    |
| <b>Ending Fund Balance</b>                      | <u>\$ 3,925,216</u> | <u>\$ 2,162,996</u> | <u>\$ 270,216</u> | <u>\$ 270,216</u> | <u>\$ 270,216</u> |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**WD3 Line Extension Project DHH - 364**  
 2018 Budget

|   | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues                                |                    |                      |                     |                     |                    |
| Water                                   |                    |                      |                     |                     |                    |
| Interest Earnings                       | \$ 7               | \$ -                 | \$ -                | \$ -                | \$ -               |
| Transfers from Capital Improvement Fund | 105,620            |                      |                     |                     |                    |
| Transfers from the General Fund         | 10,008             |                      |                     |                     |                    |
| Proceeds from General Long-Term Loans   | <u>3,020,447</u>   | <u>875,000</u>       | <u>1,000,000</u>    | <u>1,600,000</u>    | <u>1,600,000</u>   |
| Total Revenues                          | <u>3,136,082</u>   | <u>875,000</u>       | <u>1,000,000</u>    | <u>1,600,000</u>    | <u>1,600,000</u>   |
| Expenditures                            |                    |                      |                     |                     |                    |
| Health and Welfare                      |                    |                      |                     |                     |                    |
| Water                                   |                    |                      |                     |                     |                    |
| Miscellaneous                           | 13,703             |                      |                     |                     |                    |
| Capital Outlay - Health and Welfare     |                    |                      |                     |                     |                    |
| Water - 5920                            |                    |                      |                     |                     |                    |
| Construction in progress-Water          | 3,112,364          |                      |                     |                     |                    |
| Construction in Progress                | <u>-</u>           | <u>875,000</u>       | <u>1,000,000</u>    | <u>1,600,000</u>    | <u>1,600,000</u>   |
| Total Expenditures                      | <u>3,126,067</u>   | <u>875,000</u>       | <u>1,000,000</u>    | <u>1,600,000</u>    | <u>1,600,000</u>   |
| Total Revenues VS Expenditures          | 10,015             | -                    | -                   | -                   | -                  |
| Beginning Fund Balance                  | <u>-</u>           | <u>-</u>             | <u>10,015</u>       | <u>10,015</u>       | <u>10,015</u>      |
| Ending Fund Balance                     | <u>\$ 10,015</u>   | <u>\$ -</u>          | <u>\$ 10,015</u>    | <u>\$ 10,015</u>    | <u>\$ 10,015</u>   |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Iberville Industrial Park - 366**  
 2018 Budget

|                                | <u>2016 Actual</u> | <u>2017 Original</u> | <u>2017 Revised</u> | <u>2018 Request</u> | <u>2018 Budget</u> |
|--------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues                       |                    |                      |                     |                     |                    |
| Sale of Investments            | \$ -               | \$ -                 | \$ -                | \$ -                | \$ -               |
| Total Revenues                 | <u>-</u>           | <u>-</u>             | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| Expenditures                   |                    |                      |                     |                     |                    |
| construction in Progress       | -                  | -                    | -                   | -                   | -                  |
| Total Expenditures             | <u>-</u>           | <u>-</u>             | <u>-</u>            | <u>-</u>            | <u>-</u>           |
| Total Revenues VS Expenditures | -                  | -                    | -                   | -                   | -                  |
| Beginning Fund Balance         | <u>110,000</u>     | <u>110,000</u>       | <u>110,000</u>      | <u>110,000</u>      | <u>110,000</u>     |
| Ending Fund Balance            | <u>\$ 110,000</u>  | <u>\$ 110,000</u>    | <u>\$ 110,000</u>   | <u>\$ 110,000</u>   | <u>\$ 110,000</u>  |



**REVENUES**

**Capital Improvement Fund:**

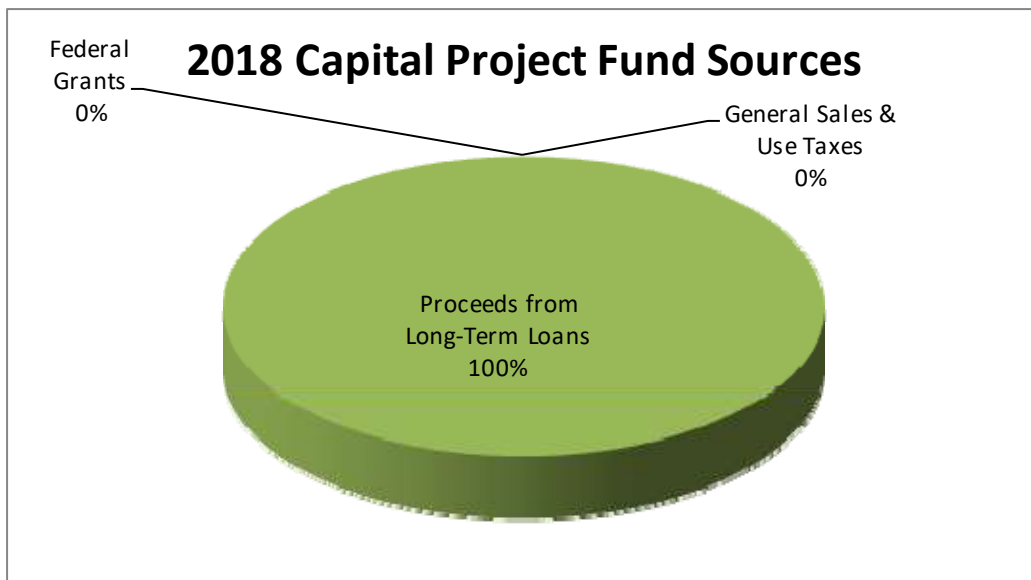
*General Sales and Use*

The Capital Improvement Fund is funded mainly through sales tax collections. Revenues increased for 2017 due to increased collections from sales tax audits.

**Utility Department Water Line Extension Project DHH**

*General Sales and Use*

This project is funded with a DHH loan.



**EXPENDITURES**

**Capital Improvement Fund:**

*Buildings / Grounds / Plants*

\$850,000 was budgeted for parking lot, parapet and courtyard repairs at courthouse in 2018.

*Drainage and Flood Control – Construction in Progress*

\$200,000 is budgeted in 2018 for the drainage on Hebert Street.

*Programs for Elderly – Construction in Progress*

\$800,000 is budgeted in 2018 for the construction of a Senior Center in North Iberville.



*Animal Control – Construction in Progress*

\$400,000 is budgeted in 2018 for the construction and addition at Animal Control.

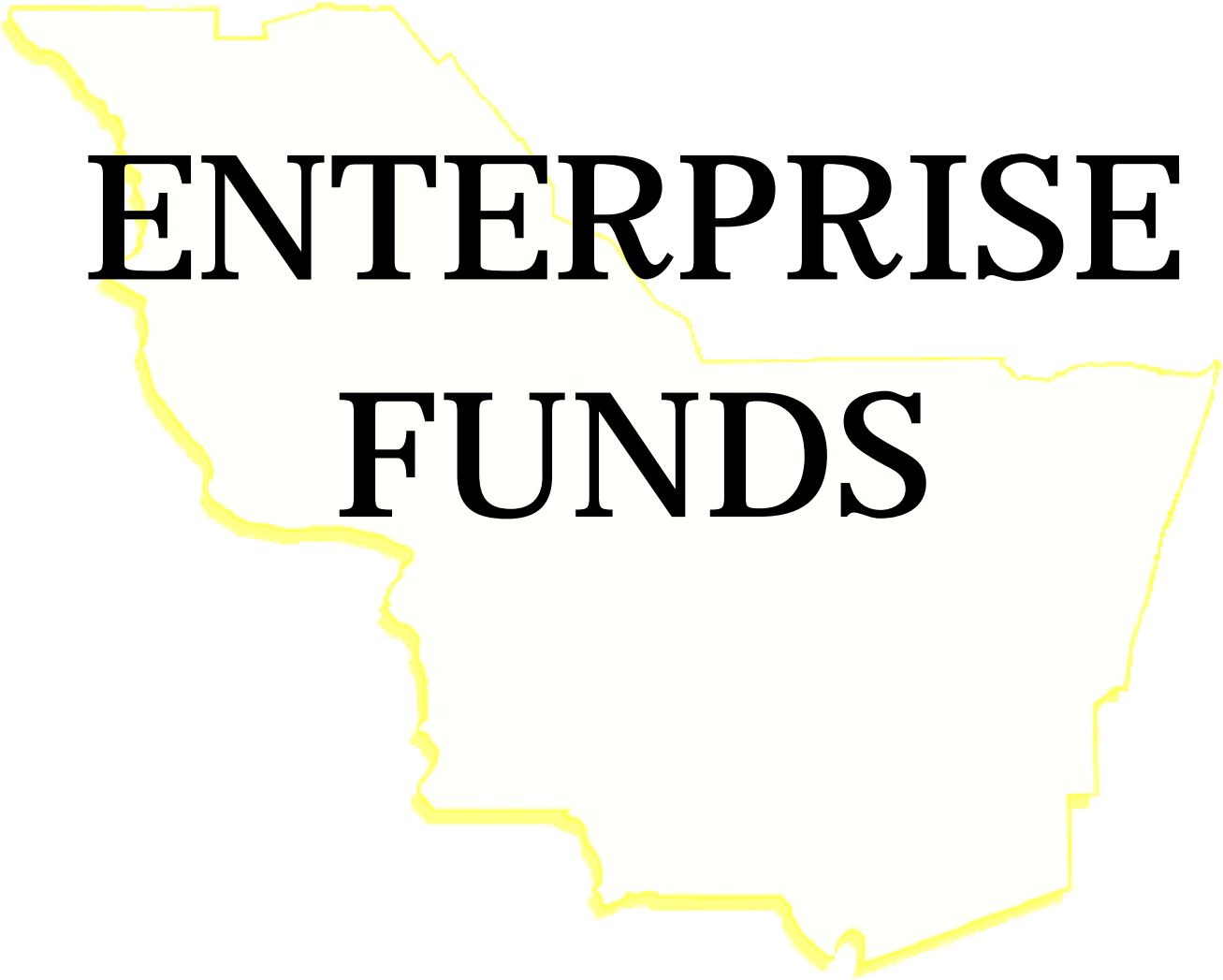
*Rifle Range – Construction in Progress*

\$500,000 is budgeted in 2018 for the construction of a rifle range.

**Utility Department Line Extension Project DHH**

*Construction in Progress*

Waterline enhancement for the Utility Department started in 2015 and will continue into 2018. 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.



**ENTERPRISE  
FUNDS**



## Overview of Fund Structure – Enterprise Funds

### OVERVIEW

Enterprise funds account for activities that are operated in a manner similar to private business enterprises and in which our intent is to recover costs primarily through user charges. The parish uses Enterprise Funds to provide services to the public at 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 is self-supported by the sale of natural gas and water.

### BUDGET HIGHLIGHTS

The *Iberville Parish Sale/Use Tax Department* sales tax projections for 2017 have slightly decreased due to continued due to flat sales tax collections.

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**  
 2018 Budget

|  | 2016 Actual    | 2017 Original  | 2017 Revised   | 2018 Request   | 2018 Budget    |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>Revenues</b>                        |                |                |                |                |                |
| Sales Tax                              | \$ 884,465     | \$ 869,500     | \$ 852,421     | \$ 839,560     | \$ 839,560     |
| Occupational License                   | -              | 2,000          | 2,000          | 2,000          | 2,000          |
| <b>Total Receipts</b>                  | <u>884,465</u> | <u>871,500</u> | <u>854,421</u> | <u>841,560</u> | <u>841,560</u> |
| <b>Expense</b>                         |                |                |                |                |                |
| Administrative Salaries                | 179,629        | 185,000        | 182,000        | 182,000        | 182,000        |
| Retirement                             | 22,737         | 30,000         | 25,000         | 25,000         | 25,000         |
| Medicare                               | 2,593          | 2,200          | 2,800          | 2,800          | 2,800          |
| Health Insurance                       | 27,021         | 30,000         | 30,000         | 30,000         | 30,000         |
| Worker's Compensation                  | 1,050          | 1,000          | 1,200          | 1,200          | 1,200          |
| Unemployment Insurance                 | 445            | 1,000          | 600            | 600            | 600            |
| Employee Benefit - Life & Disability   | 360            | 500            | 360            | 360            | 360            |
| Employee Benefit - Deferred            | 5,452          | 8,500          | 6,000          | 6,000          | 6,000          |
| Travels                                | 257            | 500            | 300            | 500            | 500            |
| Vehicle Expense                        | 760            | 3,000          | 1,000          | 3,000          | 3,000          |
| Mileage                                |                |                |                |                |                |
| Lodging                                | 564            | 1,000          | 1,000          | 1,000          | 1,000          |
| Meals                                  | 7              | 500            | 200            | 500            | 500            |
| Postage                                | 11,835         | 13,000         | 12,000         | 12,000         | 12,000         |
| Insurance (Bonds)                      | 250            | 300            | 300            | 300            | 300            |
| Rent - Office                          | 9,600          | 9,600          | 9,600          | 9,600          | 9,600          |
| Office Supplies                        | 11,223         | 14,000         | 13,000         | 13,000         | 13,000         |
| Telephone Expense                      | 2,035          | 2,500          | 2,500          | 2,500          | 2,500          |
| Professional Services Fees             | 3,976          | 3,500          | 4,000          | 4,000          | 4,000          |
| Audit Fees                             | 461,839        | 460,000        | 450,000        | 450,000        | 450,000        |
| Accounting Fees                        | 1,505          | 1,500          | 2,500          | 2,500          | 2,500          |
| Bank Service Charges                   | 2,884          | 3,500          | 3,500          | 3,500          | 3,500          |
| Legal Fees                             | 123,354        | 80,000         | 70,000         | 70,000         | 70,000         |
| Uniforms                               | 557            |                |                | 800            | 800            |
| Seminars                               | 1,645          | 1,200          | 1,200          | 1,200          | 1,200          |
| Equipment Maintenance                  | 669            | 1,500          | 1,500          | 1,500          | 1,500          |
| Computer Service Agreement             | 12,018         | 12,500         | 12,500         | 12,500         | 12,500         |
| Auto Insurance                         |                | 2,200          | 2,200          | 2,200          | 2,200          |
| Occupational License Expense           |                | 2,000          | 2,000          | 2,000          | 2,000          |
| Publications                           |                |                |                |                |                |
| Acquisition of Equipment               |                |                | 16,161         |                |                |
| Miscellaneous Repairs                  |                |                |                |                |                |
| Miscellaneous Expense                  | 200            | 1,000          | 1,000          | 1,000          | 1,000          |
| <b>Total Disbursements</b>             | <u>884,465</u> | <u>871,500</u> | <u>854,421</u> | <u>841,560</u> | <u>841,560</u> |
| <b>Total Receipts vs Disbursements</b> |                |                |                |                |                |
| Beginning Fund Balance                 | -              | -              | -              | -              | -              |
| Ending Fund Balance                    | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    | <u>\$ -</u>    |

**Iberville Parish Council**  
**Plaquemine, Louisiana**  
**Utility Department**  
2018 Budget

|  | 2016 Actual  | 2017 Original | 2017 Revised | 2018 Request | 2018 Budget  |
|--|--------------|---------------|--------------|--------------|--------------|
| <u>Revenues</u>                        |              |               |              |              |              |
| <u>Natural Gas Office</u>              |              |               |              |              |              |
| Residential Sales                      | \$ 1,194,221 | \$ 1,600,000  | \$ 1,600,000 | \$ 1,400,000 | \$ 1,400,000 |
| Commercial Sales                       | 807,229      | 915,000       | 915,000      | 915,000      | 915,000      |
| Industrial Sales                       | 18,410       | 30,000        | 30,000       | 25,000       | 25,000       |
| Unbilled Gas Sales                     | 37,507       |               |              |              |              |
| Prisons                                | 201,076      | 325,000       | 325,000      | 240,000      | 240,000      |
| Service Lines                          |              |               |              |              |              |
| Penalties                              | 18,790       | 22,000        | 22,000       | 22,000       | 22,000       |
| Interest                               | 5,014        | 5,000         | 5,000        | 5,000        | 5,000        |
| Bad Debt Recovery                      |              | 500           | 500          | 500          | 500          |
| Miscellaneous Charges                  | 6,828        | 10,000        | 10,000       | 10,000       | 10,000       |
| Miscellaneous Income                   | 130,678      | 20,000        | 20,000       | 50,000       | 50,000       |
| Sale of Scrap Materials                |              | 1,000         | 1,000        | 1,000        | 1,000        |
| Insurance Proceeds                     |              |               |              |              |              |
| Pension Exp Income                     | 8,430        |               | -            | -            | -            |
| Total Gas Service                      | 2,428,182    | 2,928,500     | 2,928,500    | 2,668,500    | 2,668,500    |
| <u>Intracoastal Water System (WA3)</u> |              |               |              |              |              |
| Sales to Georgia Gulf                  |              |               | 30,000       | 110,000      | 110,000      |
| Service Charges                        |              |               | 3,000        | 20,000       | 20,000       |
| Multi-Residential                      |              |               | 25,000       | 48,000       | 48,000       |
| Residential                            |              |               | 473,000      | 1,300,000    | 1,300,000    |
| Commercial                             |              |               | 90,000       | 200,000      | 200,000      |
| Penalties                              |              |               | 10,000       | 25,000       | 25,000       |
| Interest Income                        |              |               | 1,000        | 1,500        | 1,500        |
| Miscellaneous Income                   |              |               | 1,000        | 5,000        | 5,000        |
| Bad Debt Recovery                      |              |               | 100          | 100          | 100          |
| Water District #3 Service Lines        | 13,156       | 7,000         | 4,000        |              |              |
| Water District #3 Maintenance          | 38,001       | 35,000        | 20,000       |              |              |
| Water District #3 Management Fees      | 315,070      | 315,000       | 135,000      |              |              |
| Water District #3 Reconnect Fees       | 3,900        | 7,500         | 2,000        |              |              |
| Pension Exp Income                     | 2,919        |               |              |              |              |
| Refund of Expenditures WD3             | (12,178)     | -             | -            | -            | -            |
| Total Water Service                    | 360,868      | 364,500       | 794,100      | 1,709,600    | 1,709,600    |
| <u>Sewer</u>                           |              |               |              |              |              |
| Miscellaneous                          | -            | 100           | 100          | 100          | 100          |
| All Sewer Areas                        | 235,404      | 230,000       | 230,000      | 240,000      | 240,000      |
| Interest                               | 33           | 100           | 100          | 100          | 100          |
| Transfer to Water Dist. No. 3          | -            | -             | -            | -            | -            |
| Total Sewer                            | 235,437      | 230,200       | 230,200      | 240,200      | 240,200      |
| <u>Highway 1148</u>                    |              |               |              |              |              |
| Residential Sales                      | 79,891       | 90,000        | 90,000       | 90,000       | 90,000       |
| Commercial Sales                       | 42,406       | 40,000        | 45,000       | 48,000       | 48,000       |
| Industrial Sales                       | 11,390       | 12,000        | 12,000       | 13,000       | 13,000       |
| Penalties                              | 1,174        | 1,500         | 1,500        | 1,500        | 1,500        |
| Unbilled Revenue                       | 1,148        |               |              |              |              |
| Miscellaneous Revenue                  | 2,674        | 4,000         | 4,000        | 4,000        | 4,000        |



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Utility Department**  
 2018 Budget

|                                     | 2016 Actual      | 2017 Original    | 2017 Revised     | 2018 Request     | 2018 Budget      |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Miscellaneous Income                |                  |                  |                  |                  |                  |
| Safe Drinking Water                 | 581              |                  |                  |                  |                  |
| Bad Debt Recovery                   | -                | -                | -                | -                | -                |
| Total Highway 1148                  | <u>139,264</u>   | <u>147,500</u>   | <u>152,500</u>   | <u>156,500</u>   | <u>156,500</u>   |
| <u>North Iberville Water</u>        |                  |                  |                  |                  |                  |
| Property Tax                        |                  |                  |                  |                  |                  |
| Other Sales                         |                  | 1,000            | 1,000            | 1,000            | 1,000            |
| Residential Sales                   | 142,637          | 135,000          | 135,000          | 145,000          | 145,000          |
| Commercial Sales                    | 12,245           | 13,000           | 13,000           | 13,000           | 13,000           |
| Municipal Sales                     | 94,753           | 90,000           | 90,000           | 95,000           | 95,000           |
| Penalties                           | 1,107            | 1,200            | 1,200            | 1,200            | 1,200            |
| Unbilled Revenue                    | 106              |                  |                  |                  |                  |
| Miscellaneous Revenue               | 1,481            | 1,000            | 1,000            | 2,000            | 2,000            |
| Miscellaneous Income                |                  |                  |                  |                  |                  |
| Safe Drinking Water                 | 754              | -                | -                | -                | -                |
| Total North Iberville Water         | <u>253,083</u>   | <u>241,200</u>   | <u>241,200</u>   | <u>257,200</u>   | <u>257,200</u>   |
| <u>East Iberville Water</u>         |                  |                  |                  |                  |                  |
| Residential Sales                   | 499,125          | 452,000          | 452,000          | 505,000          | 505,000          |
| Commercial Sales                    | 1,185,837        | 975,000          | 975,000          | 1,200,000        | 1,200,000        |
| Penalties                           | 30,102           | 28,000           | 28,000           | 35,000           | 35,000           |
| Unbilled Revenue                    | 4,364            |                  |                  |                  |                  |
| Service Charges                     | 15,240           | 27,000           | 27,000           | 20,000           | 20,000           |
| Lease of Lines                      | 1,500            | 2,400            | 2,400            | 2,400            | 2,400            |
| Miscellaneous Revenue               | 1,146            | 1,000            | 1,000            | 1,000            | 1,000            |
| Miscellaneous Income                |                  | 500              | 500              |                  |                  |
| Property Tax                        | 448              |                  |                  |                  |                  |
| Interest                            | 96               | 500              | 500              | 500              | 500              |
| Total East Iberville Water          | <u>1,737,858</u> | <u>1,486,400</u> | <u>1,486,400</u> | <u>1,763,900</u> | <u>1,763,900</u> |
| <u>Other Revenues</u>               |                  |                  |                  |                  |                  |
| Federal Grants                      |                  |                  |                  |                  |                  |
| Contributed Capital                 |                  |                  |                  |                  |                  |
| Meter Deposit Miscellaneous Revenue |                  |                  |                  |                  |                  |
| Meter Deposits Interest             |                  |                  |                  |                  |                  |
| AT&T                                | 749              | 3,000            | 3,000            |                  |                  |
| Transfer to AT&T                    | 75,168           | -                | -                | -                | -                |
| Total Other Revenues                | <u>75,917</u>    | <u>3,000</u>     | <u>3,000</u>     | <u>-</u>         | <u>-</u>         |
| Total Revenues                      | <u>5,230,610</u> | <u>5,401,300</u> | <u>5,835,900</u> | <u>6,795,900</u> | <u>6,795,900</u> |
| <u>Expenditures</u>                 |                  |                  |                  |                  |                  |
| <u>Natural Gas</u>                  |                  |                  |                  |                  |                  |
| Administrative Salaries             |                  |                  |                  |                  |                  |
| Field Salaries                      | 356,804          | 340,000          | 360,000          | 375,000          | 375,000          |
| Clerical Salaries                   | 170,373          | 140,000          | 172,000          | 178,000          | 178,000          |

Iberville Parish Council

Plaquemine, Louisiana

Utility Department

2018 Budget

|                                   | 2016 Actual      | 2017 Original    | 2017 Revised     | 2018 Request     | 2018 Budget      |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Fringe Benefits                   | 246,346          | 200,000          | 200,000          | 260,000          | 260,000          |
| Unemployment Insurance            | 2,303            | 4,000            | 4,000            | 4,000            | 4,000            |
| Drug Screening & Medical          | 2,245            | 2,500            | 2,500            | 2,500            | 2,500            |
| Dues and Subscriptions            | 400              | 750              | 750              | 750              | 750              |
| Publication                       | 974              | 2,500            | 2,500            | 2,000            | 2,000            |
| Utilities Expense                 | 5,046            | 7,300            | 7,300            | 7,300            | 7,300            |
| Postage                           | 42,701           | 42,000           | 42,000           | 45,000           | 45,000           |
| Phones and Pagers                 | 15,008           | 15,000           | 15,000           | 16,000           | 16,000           |
| LA One Call                       | 2,120            | 2,500            | 2,500            | 4,000            | 4,000            |
| Equipment Rental                  | 6,900            | 10,000           | 10,000           | 10,000           | 10,000           |
| Service Charges                   | 992              | 1,000            | 1,000            | 1,000            | 1,000            |
| Building and Maintenance Supplies | 7,825            | 15,000           | 15,000           | 15,000           | 15,000           |
| Maintenance of Mains              | 35,883           | 12,000           | 12,000           | 15,000           | 15,000           |
| Cathodic Protection               | 18,404           | 30,000           | 30,000           | 30,000           | 30,000           |
| Cathodic Protection Utilities     | 4,068            | 4,000            | 4,000            | 4,500            | 4,500            |
| Maintenace of Meters              | 61,690           | 35,000           | 35,000           | 35,000           | 35,000           |
| Field Equipment Maintenance       | 12,395           | 20,000           | 20,000           | 20,000           | 20,000           |
| Machine Maintenance               | 13,424           | 15,000           | 15,000           | 15,000           | 15,000           |
| Computer License                  | 2,859            | 20,000           | 20,000           | 20,000           | 20,000           |
| Professional Fees                 | 49,110           | 50,000           | 50,000           | 50,000           | 50,000           |
| Servitudes and Recordings         | 296              | 3,000            | 3,000            | 1,500            | 1,500            |
| Field Site Expense                | 482              | 800              | 800              | 800              | 800              |
| Worker's Compensation             | 18,285           | 20,000           | 20,000           | 22,000           | 22,000           |
| Insurance                         | 134,103          | 137,000          | 137,000          | 137,000          | 137,000          |
| Office Supplies                   | 7,581            | 15,000           | 15,000           | 12,000           | 12,000           |
| Computer Supplies                 | 5,613            | 22,000           | 22,000           | 15,000           | 15,000           |
| Safety Equipment                  | 2,456            | 2,500            | 2,500            | 2,500            | 2,500            |
| Uniforms                          | 19,738           | 20,000           | 20,000           | 22,000           | 22,000           |
| Gas & Vehicle Maintenance         | 46,827           | 75,000           | 75,000           | 60,000           | 60,000           |
| Miscellaneous Field Supplies      | 59,240           | 55,000           | 60,000           | 65,000           | 65,000           |
| Small Tools                       | 9,924            | 12,000           | 12,000           | 11,000           | 11,000           |
| Natural Gas Purchase for Resale   | 693,584          | 1,000,000        | 850,000          | 900,000          | 900,000          |
| Seminar Training                  | 7,955            | 8,000            | 8,000            | 9,000            | 9,000            |
| Depreciation                      | 225,845          | 200,000          | 230,000          | 235,000          | 235,000          |
| Amortization Expense              | 2,400            | 2,400            | 2,400            | 2,400            | 2,400            |
| Tax on Service Lines              | 3,979            | 7,000            | 7,000            | 7,000            | 7,000            |
| Miscellaneous Expense             | 712              | 1,500            | 1,500            | 1,500            | 1,500            |
| Bad Debt Expense                  | 1,750            | 10,000           | 10,000           | 10,000           | 10,000           |
| Transfer Out                      |                  |                  |                  |                  |                  |
| Gas Leak Survey                   | 12,467           | 15,000           | 15,000           | 15,000           | 15,000           |
| Total Natural Gas                 | <u>2,311,106</u> | <u>2,574,750</u> | <u>2,511,750</u> | <u>2,638,750</u> | <u>2,638,750</u> |
| <u>Sewer</u>                      |                  |                  |                  |                  |                  |
| Salary Expense                    | 89,262           | 75,000           | 85,000           | 95,000           | 95,000           |
| Vehicle Expense                   | 9,523            | 10,000           | 10,000           | 10,000           | 10,000           |
| Materials                         | 4,387            | 5,000            | 5,000            | 5,000            | 5,000            |
| All Sewer Areas                   | 289,040          | 300,000          | 300,000          | 300,000          | 300,000          |
| Loss on Disposal                  |                  |                  |                  |                  |                  |
| Miscellaneous Expense             | 152              | 500              | 500              | 500              | 500              |
| Telemetry                         | 11,250           | 11,250           | 11,250           | 11,250           | 11,250           |
| Depreciation                      | 39,242           | 42,000           | 42,000           | 42,000           | 42,000           |
| Bad Debt Expense                  | 68               | 5,000            | 5,000            | 5,000            | 5,000            |
| Building Maintenance Sewer        | 2,398            | 3,000            | 3,000            | 3,000            | 3,000            |
| Professional Fees                 | 60,253           | 28,000           | 100,000          | 30,000           | 30,000           |
| Total Sewer                       | <u>505,575</u>   | <u>479,750</u>   | <u>561,750</u>   | <u>501,750</u>   | <u>501,750</u>   |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Utility Department**  
 2018 Budget

|  | 2016 Actual    | 2017 Original  | 2017 Revised   | 2018 Request     | 2018 Budget      |
|--|----------------|----------------|----------------|------------------|------------------|
| <u>Highway 1148</u>                    |                |                |                |                  |                  |
| Water Purchased                        | 37,037         | 40,000         | 40,000         | 40,000           | 40,000           |
| Office Supplies                        |                | 500            | 500            | 500              | 500              |
| Computer Supplies                      |                |                |                |                  |                  |
| Safe Drinking Water                    | 523            |                |                |                  |                  |
| Field Supplies                         |                | 3,000          | 3,000          | 3,000            | 3,000            |
| Depreciation                           | 31,788         | 30,000         | 35,000         | 35,000           | 35,000           |
| Water Testing                          |                | 1,000          | 1,000          | 1,000            | 1,000            |
| Dues & Subscriptions                   |                |                |                |                  |                  |
| Publications                           | 646            | 700            | 700            | 700              | 700              |
| Servitude & Recordings                 |                |                |                |                  |                  |
| Bad Debt Expense                       |                | 5,000          | 5,000          | 5,000            | 5,000            |
| Materials                              | 724            |                |                |                  |                  |
| Miscellaneous                          |                | 500            | 500            | 500              | 500              |
| Postage                                | 20             | -              | -              | -                | -                |
| Total Highway 1148                     | <u>70,737</u>  | <u>80,700</u>  | <u>85,700</u>  | <u>85,700</u>    | <u>85,700</u>    |
| <u>Intracoastal Water System (WA3)</u> |                |                |                |                  |                  |
| Field Employee Salaries                | 105,052        | 100,000        | 230,000        | 325,000          | 325,000          |
| Clerical Salaries                      | 30,106         | 30,000         | 35,000         | 35,000           | 35,000           |
| Fringe Benefits                        | 57,366         | 52,000         | 70,000         | 70,000           | 70,000           |
| Unemployment Insurance                 | 515            | 1,000          | 1,000          | 1,500            | 1,500            |
| Publications                           |                |                | 1,000          | 1,000            | 1,000            |
| Utilities                              |                |                | 45,000         | 75,000           | 75,000           |
| Postage                                | 23,644         | 22,000         | 25,000         | 25,000           | 25,000           |
| Telephone and Pager Expense            |                |                | 4,000          | 6,000            | 6,000            |
| Equipment Rental                       |                |                | 5,000          | 20,000           | 20,000           |
| Lease of Land                          |                |                | 300            | 500              | 500              |
| Repairs and Maintenance                |                |                | 50,000         | 160,000          | 160,000          |
| Telemetry Expense                      |                |                | 9,000          | 15,000           | 15,000           |
| Professional Services                  |                |                | 15,000         | 25,000           | 25,000           |
| Servitudes and Recordings              |                |                | 100            | 100              | 100              |
| Workers Compensation                   | 4,070          | 5,000          | 9,000          | 16,000           | 16,000           |
| Insurance                              |                |                |                | 68,000           | 68,000           |
| Office Supplies                        | 622            | 500            | 500            |                  |                  |
| Plant Supplies                         |                |                | 20,000         | 45,000           | 45,000           |
| Water Testing                          |                |                | 7,500          | 15,500           | 15,500           |
| Vehicle Supplies                       | 14,831         | 8,500          | 12,000         | 16,000           | 16,000           |
| Plant Diesel                           |                |                |                | 1,000            | 1,000            |
| Miscellaneous Materials & Supplies     | 41,946         | 45,000         | 30,000         | 40,000           | 40,000           |
| Water Purchase for Resale              |                |                | 500            | 1,000            | 1,000            |
| Seminar and Training Registration      |                |                | 5,000          | 5,000            | 5,000            |
| Depreciation                           |                |                |                | 305,000          | 305,000          |
| License Permits and Taxes              |                |                | 500            | 500              | 500              |
| Water Treating Chemicals               |                |                | 90,000         | 220,000          | 220,000          |
| Miscellaneous                          |                |                | 1,000          | 3,000            | 3,000            |
| Bad Debt Expense                       |                |                | 5,000          | 5,000            | 5,000            |
| Total Water                            | <u>278,151</u> | <u>264,000</u> | <u>671,400</u> | <u>1,500,100</u> | <u>1,500,100</u> |
| <u>North Iberville Water</u>           |                |                |                |                  |                  |
| Dues & Subscriptions                   |                |                |                |                  |                  |
| Publications                           | 531            | 1,000          | 1,000          | 1,000            | 1,000            |
| Utilities                              | 16,882         | 22,000         | 22,000         | 22,000           | 22,000           |

**Iberville Parish Council**

Plaquemine, Louisiana

**Utility Department**

2018 Budget

|  | 2016 Actual      | 2017 Original    | 2017 Revised     | 2018 Request     | 2018 Budget      |
|--|------------------|------------------|------------------|------------------|------------------|
| Postage                                | 20               |                  |                  |                  |                  |
| Repairs & Maintenance                  | 49,159           | 50,000           | 50,000           | 57,000           | 57,000           |
| 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                  | 91               | 250              | 250              | 250              | 250              |
| Insurance                              | 14,032           | 16,000           | 16,000           | 16,000           | 16,000           |
| Office Supplies                        |                  | 750              | 750              | 750              | 750              |
| Computer Supplies                      |                  |                  |                  |                  |                  |
| Water Testing                          | 800              | 2,200            | 2,200            | 1,500            | 1,500            |
| Depreciation                           | 121,092          | 126,000          | 126,000          | 126,000          | 126,000          |
| Water Treating Chemicals               | 8,288            | 8,000            | 9,000            | 10,000           | 10,000           |
| Miscellaneous                          |                  | 500              | 500              | 500              | 500              |
| Safe Drinking Water                    | 678              |                  |                  |                  |                  |
| Miscellaneous Materials & Supplies     | 2,243            | 2,500            | 2,500            | 2,500            | 2,500            |
| Bad Debt Expense                       | 1,397            | 1,000            | 1,000            | 1,000            | 1,000            |
| <b>Total North Iberville Water</b>     | <b>223,463</b>   | <b>241,200</b>   | <b>242,200</b>   | <b>249,500</b>   | <b>249,500</b>   |
| <u>East Iberville Water</u>            |                  |                  |                  |                  |                  |
| Clerical Salaries                      | 56,976           | 53,000           | 58,000           | 60,000           | 60,000           |
| Fringe Benefits                        | 11,910           | 13,000           | 13,000           | 15,000           | 15,000           |
| Unemployment Insurance                 | 255              | 1,000            | 1,000            | 1,000            | 1,000            |
| Publications                           | 633              | 1,300            | 1,300            | 1,000            | 1,000            |
| Utilities                              | 31,453           | 35,000           | 35,000           | 35,000           | 35,000           |
| Postage                                |                  |                  |                  |                  |                  |
| Telephone Expense                      | 12,738           | 13,000           | 13,000           | 13,500           | 13,500           |
| Contract Operations                    | 178,615          | 187,000          | 187,000          | 187,000          | 187,000          |
| Service Charges                        | 4,490            | 12,000           | 8,000            | 9,500            | 9,500            |
| Repairs and Maintenance                | 12,237           | 50,000           | 50,000           | 50,000           | 50,000           |
| Machine Maintenance & Service Contract | 876              | 1,000            | 1,000            | 1,000            | 1,000            |
| Computer License                       |                  |                  |                  |                  |                  |
| Telemetry Expense                      | 6,000            | 6,000            | 7,500            | 8,000            | 8,000            |
| Professional Services                  | 38,593           | 20,000           | 20,000           | 40,000           | 40,000           |
| Workers Compensation                   | 342              | 500              | 500              | 750              | 750              |
| Insurance                              | 14,032           | 16,000           | 16,000           | 16,000           | 16,000           |
| Office Supplies                        | 1,796            | 5,000            | 5,000            | 3,500            | 3,500            |
| Computer Supplies                      |                  | 1,500            | 1,500            |                  |                  |
| Water Testing                          | 1,651            | 2,000            | 2,000            | 2,000            | 2,000            |
| Misc. Materials & Supplies             | 683              | 5,000            | 3,000            | 2,500            | 2,500            |
| Water Purchase for Resale              | 940,586          | 960,000          | 960,000          | 960,000          | 960,000          |
| Depreciation                           | 236,129          | 228,000          | 240,000          | 242,000          | 242,000          |
| Buildings & Grounds                    | 1,365            | 15,000           | 7,500            | 10,000           | 10,000           |
| Debt Service Interest                  | 8,184            | 8,700            | 8,700            | 8,700            | 8,700            |
| Miscellaneous                          | 25               | 1,000            | 1,000            | 1,000            | 1,000            |
| Bad Debt Expense                       | 50               | 3,000            | 3,000            | 3,000            | 3,000            |
| <b>Total East Iberville Water</b>      | <b>1,559,620</b> | <b>1,638,000</b> | <b>1,643,000</b> | <b>1,670,450</b> | <b>1,670,450</b> |
| <u>Other Expenditures</u>              |                  |                  |                  |                  |                  |
| Building Maintenance Water             | 1,877            | 1,000            | 1,000            | 2,000            | 2,000            |
| AT&T Miscellaneous                     | 1                | 200              | 200              |                  |                  |
| Transfer out to AT&T                   | 75,168           |                  |                  |                  |                  |
| Meter Deposit Miscellaneous            |                  |                  |                  |                  |                  |
| Transfer to Utility Department         |                  |                  |                  |                  |                  |

**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Utility Department**  
 2018 Budget

|   | <u>2016 Actual</u>   | <u>2017 Original</u> | <u>2017 Revised</u>  | <u>2018 Request</u>  | <u>2018 Budget</u>   |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Meter Deposit Office Supplies             |                      |                      |                      |                      |                      |
| Building Maintenance Misc. Supplies Water | -                    | 1,000                | 1,000                | 1,000                | 1,000                |
| Total Othe Expenditures                   | <u>77,046</u>        | <u>2,200</u>         | <u>2,200</u>         | <u>3,000</u>         | <u>-</u>             |
| <u>Capital Expenditures</u>               |                      |                      |                      |                      |                      |
| Equipment                                 |                      |                      |                      |                      |                      |
| Vehicles                                  |                      |                      |                      |                      |                      |
| Sewer Repairs Dorseyville                 |                      |                      |                      |                      |                      |
| Building East Iberville                   |                      |                      |                      |                      |                      |
| Line Extensions                           | -                    | -                    | -                    | -                    | -                    |
| Total Capital Expenditures                | <u>-</u>             | <u>-</u>             | <u>-</u>             | <u>-</u>             | <u>-</u>             |
| Total Expenditures                        | <u>5,025,698</u>     | <u>5,280,600</u>     | <u>5,718,000</u>     | <u>6,649,250</u>     | <u>6,646,250</u>     |
| Total Revenues vs. Expenditures           | 204,912              | 120,700              | 117,900              | 146,650              | 149,650              |
| Contributed Capital                       | 55,486               |                      |                      |                      |                      |
| Beginning Fund Balance                    | <u>15,072,324</u>    | <u>14,958,831</u>    | <u>15,332,722</u>    | <u>15,332,722</u>    | <u>15,450,622</u>    |
| Ending Fund Balance                       | <u>\$ 15,332,722</u> | <u>\$ 15,079,531</u> | <u>\$ 15,450,622</u> | <u>\$ 15,479,372</u> | <u>\$ 15,600,272</u> |



# **STATISTICAL INFORMATION**

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

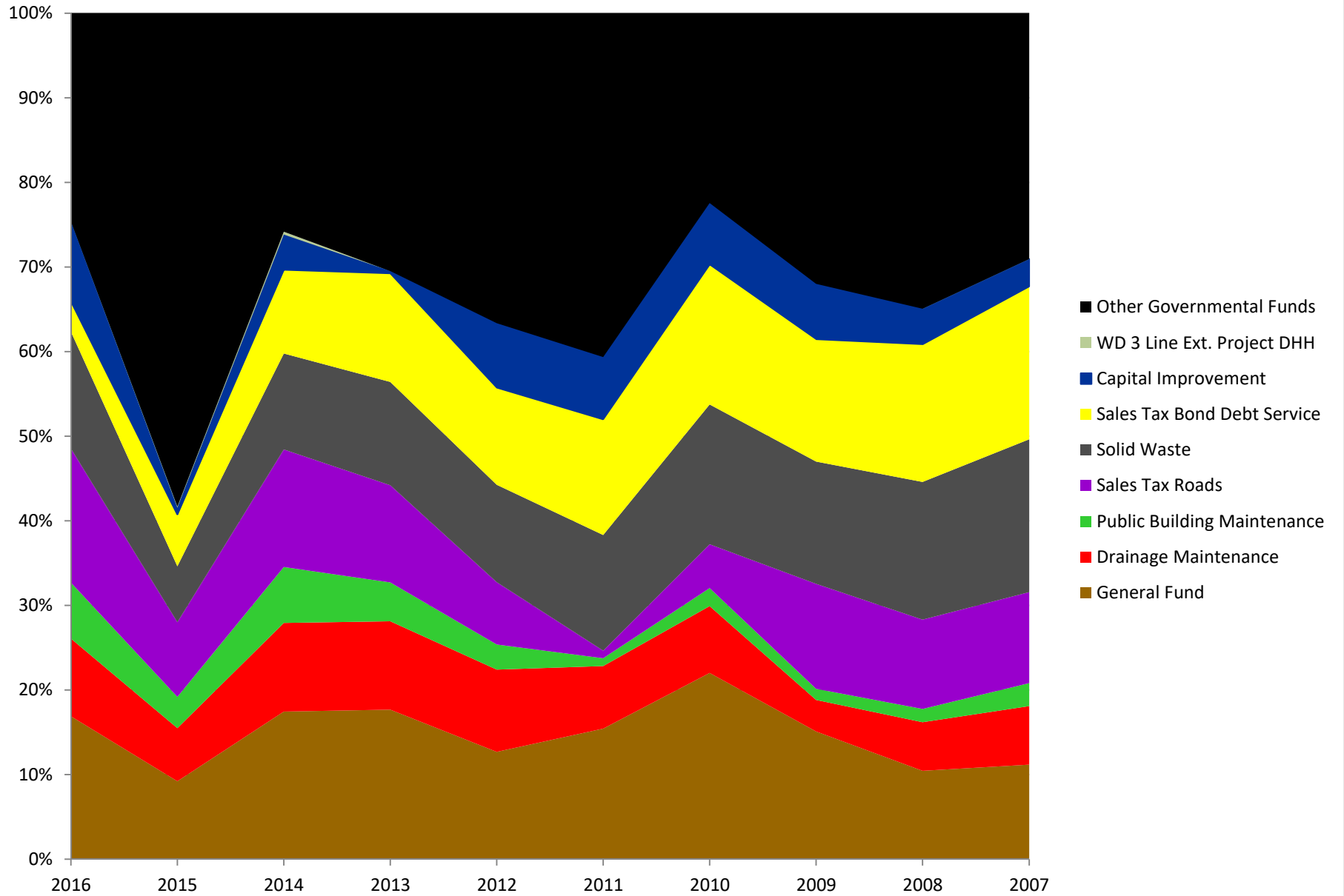
|                                   | Fiscal Year         |                     |                     |                     |                     |                     |                     |                     |                     |                     |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                   | <u>2016</u>         | <u>2015</u>         | <u>2014</u>         | <u>2013</u>         | <u>2012</u>         | <u>2011</u>         | <u>2010</u>         | <u>2009</u>         | <u>2008</u>         | <u>2007</u>         |
| General Fund                      |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Non Spendable                     | \$ 973              | \$ 1,418            | \$ 392,436          | \$ 431,673          | \$ 455,017          | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Restricted                        | 129,377             | 125,809             | 139,220             | 150,000             | 150,000             | 150,000             |                     |                     |                     |                     |
| Unassigned                        | 6,898,291           | -                   | 4,811,743           | 3,593,255           | 1,820,624           | 2,848,356           |                     |                     |                     |                     |
| Reserved                          |                     |                     |                     |                     |                     |                     | 150,000             | 150,000             | 150,000             | 150,000             |
| Unreserved                        | -                   | 5,631,381           | -                   | -                   | -                   | -                   | 4,110,875           | 2,958,472           | 1,950,540           | 2,241,647           |
| Total General Fund                | <u>\$ 7,028,641</u> | <u>\$ 5,758,608</u> | <u>\$ 5,343,399</u> | <u>\$ 4,174,928</u> | <u>\$ 2,425,641</u> | <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> |
| Drainage Maintenance              |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Non Spendable                     | \$ -                | \$ -                | \$ 29,450           | \$ 45,132           | \$ 45,132           | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Restricted                        | 3,823,571           | 3,929,497           | 3,179,838           | 2,420,794           | 1,809,494           | 1,437,592           |                     |                     |                     |                     |
| Unreserved                        | -                   | -                   | -                   | -                   | -                   | -                   | 1,532,173           | 769,107             | 1,152,445           | 1,476,581           |
| Total Drainage Maintenance        | <u>\$ 3,823,571</u> | <u>\$ 3,929,497</u> | <u>\$ 3,209,288</u> | <u>\$ 2,465,926</u> | <u>\$ 1,854,626</u> | <u>\$ 1,437,592</u> | <u>\$ 1,532,173</u> | <u>\$ 769,107</u>   | <u>\$ 1,152,445</u> | <u>\$ 1,476,581</u> |
| Public Building Maintenance       |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Non Spendable                     | \$ 79               | \$ 29               | \$ 205,200          | \$ 216,700          | \$ 196,015          | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Restricted                        | 2,753,751           | 2,310,065           | 1,817,957           | 870,700             | 372,785             | 176,712             |                     |                     |                     |                     |
| Unreserved                        | -                   | -                   | -                   | -                   | -                   | -                   | 410,183             | 268,294             | 314,504             | 580,428             |
| Total Public Building Maintenance | <u>\$ 2,753,830</u> | <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>   |
| Sales Tax Roads                   |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Non Spendable                     | \$ -                | \$ 3,750            | \$ 29,500           | \$ 73,000           | \$ 75,607           | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Committed                         | \$ -                | \$ 5,507,033        | \$ -                | \$ -                | \$ 1,331,576        | \$ 176,712          |                     |                     |                     |                     |
| Restricted                        | 6,590,270           | -                   | 4,222,792           | 2,635,307           | -                   | -                   |                     |                     |                     |                     |
| Unreserved                        | -                   | -                   | -                   | -                   | -                   | -                   | 1,005,841           | 2,555,738           | 2,124,739           | 2,297,209           |
| Total Sales Tax Roads             | <u>\$ 6,590,270</u> | <u>\$ 5,510,783</u> | <u>\$ 4,252,292</u> | <u>\$ 2,708,307</u> | <u>\$ 1,407,183</u> | <u>\$ 176,712</u>   | <u>\$ 1,005,841</u> | <u>\$ 2,555,738</u> | <u>\$ 2,124,739</u> | <u>\$ 2,297,209</u> |
| Solid Waste                       |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Non Spendable                     | \$ -                | \$ 25               | \$ 4,000            | \$ 8,150            | \$ 35,345           | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Restricted                        | 5,745,452           | 4,131,751           | 3,470,754           | 2,878,621           | 2,159,263           | 2,655,495           |                     |                     |                     |                     |
| Unreserved                        | -                   | -                   | -                   | -                   | -                   | -                   | 3,200,129           | 2,978,814           | 3,268,569           | 3,858,813           |
| Total Solid Waste                 | <u>\$ 5,745,452</u> | <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> |
| Sales Tax Bond Debt Service       |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Non Spendable                     | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Restricted                        | 1,492,194           | 1,538,215           | 1,506,390           | 1,478,915           | 1,455,128           | 1,429,125           |                     |                     |                     |                     |
| Reserved                          |                     |                     |                     |                     |                     |                     | 1,404,410           | 1,349,719           | 843,016             | 697,018             |
| Unreserved                        | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Total Sales Tax Bond Debt Service | <u>\$ 1,492,194</u> | <u>\$ 1,538,215</u> | <u>\$ 1,506,390</u> | <u>\$ 1,478,915</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>   |

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

|                                 | Fiscal Year          |                      |                     |                     |                     |                     |                     |                     |                     |                     |
|---------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                 | <u>2016</u>          | <u>2015</u>          | <u>2014</u>         | <u>2013</u>         | <u>2012</u>         | <u>2011</u>         | <u>2010</u>         | <u>2009</u>         | <u>2008</u>         | <u>2007</u>         |
| Capital Improvement             |                      |                      |                     |                     |                     |                     |                     |                     |                     |                     |
| Non Spendable                   | \$ -                 | \$ -                 | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Restricted                      | 3,925,216            | 3,822,996            | 3,026,767           | 3,028,190           | 1,077,469           | 838,328             | -                   | -                   | -                   | -                   |
| Unreserved                      | -                    | -                    | -                   | -                   | -                   | -                   | 1,038,680           | 2,966,620           | 725,807             | 545,302             |
| Total Capital Improvement       | <u>\$ 3,925,216</u>  | <u>\$ 3,822,996</u>  | <u>\$ 3,026,767</u> | <u>\$ 3,028,190</u> | <u>\$ 1,077,469</u> | <u>\$ 838,328</u>   | <u>\$ 1,038,680</u> | <u>\$ 2,966,620</u> | <u>\$ 725,807</u>   | <u>\$ 545,302</u>   |
| WD 3 Line Extension Project DHH |                      |                      |                     |                     |                     |                     |                     |                     |                     |                     |
| Non Spendable                   | \$ -                 | \$ -                 | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Restricted                      | 10,015               | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Unreserved                      | -                    | -                    | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Total WD3 Line Ext Project DHH  | <u>\$ 10,015</u>     | <u>\$ -</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                      | 7,061,529            | 28,233,281           | 6,898,567           | 6,347,342           | 4,451,531           | 4,211,581           | -                   | -                   | -                   | -                   |
| Committed                       | 3,176,068            | 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           |
| Special revenue funds           | -                    | -                    | -                   | -                   | -                   | -                   | 2,826,772           | 2,694,570           | 3,139,367           | 3,716,285           |
| Capital project funds           | -                    | -                    | -                   | -                   | -                   | -                   | 425,845             | 1,242,855           | 1,745,627           | 490,075             |
| Total Other Governmental Funds  | <u>\$ 10,237,597</u> | <u>\$ 36,430,331</u> | <u>\$ 7,911,422</u> | <u>\$ 7,197,943</u> | <u>\$ 6,997,628</u> | <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> |



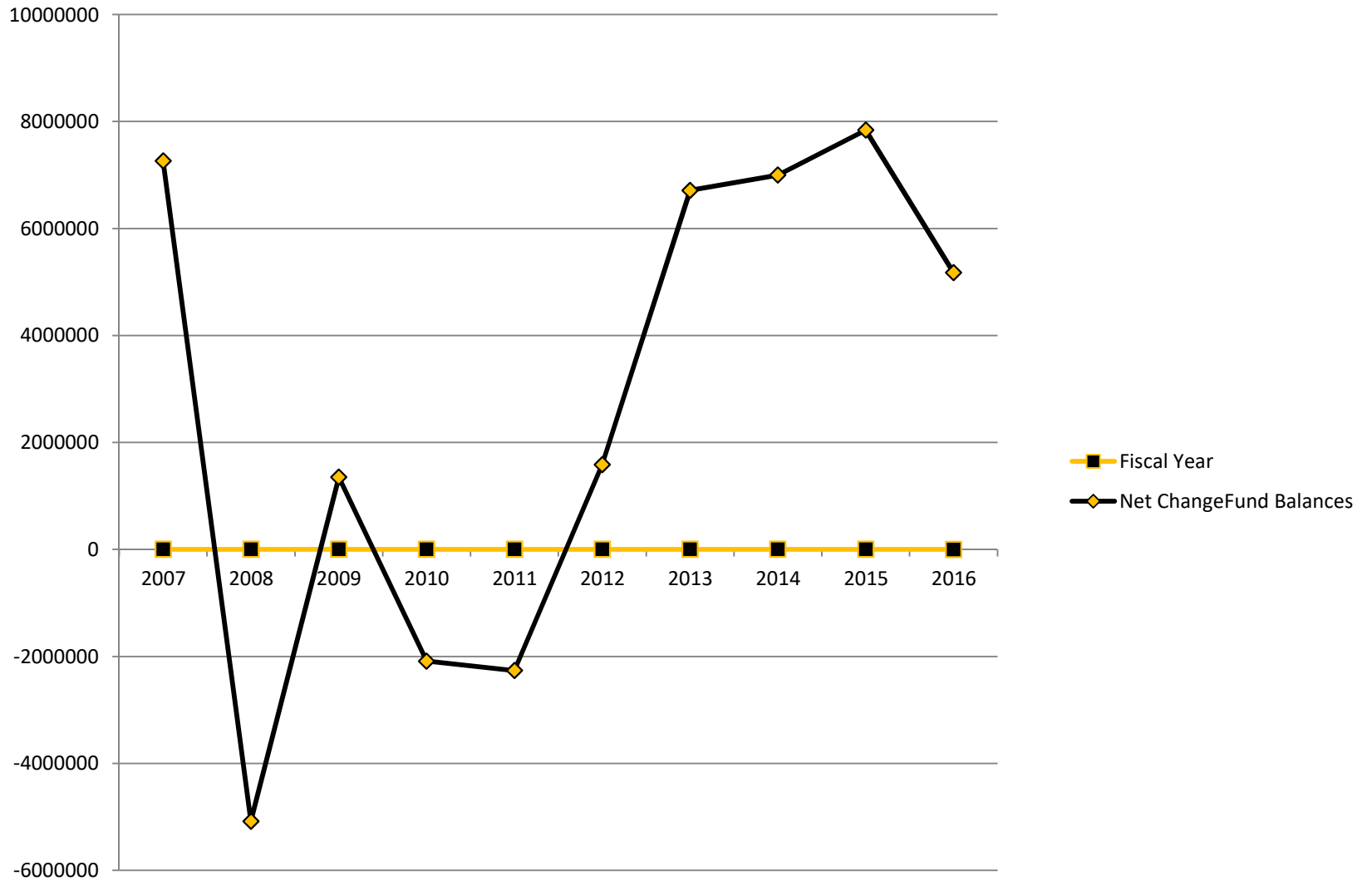
# Fund Balances



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

|  | Fiscal Year         |                     |                     |                     |                     |                       |                       |                     |                       |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|---------------------|
|  | 2016                | 2015                | 2014                | 2013                | 2012                | 2011                  | 2010                  | 2009                | 2008                  | 2007                |
| <b>Revenues</b>  |                     |                     |                     |                     |                     |                       |                       |                     |                       |                     |
| Taxes  | \$ 31,825,089       | \$ 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       |
| Licenses and permits                                       | 500,503             | 508,077             | 596,733             | 387,777             | 395,272             | 508,381               | 592,745               | 376,554             | 375,264               | 399,061             |
| Intergovernmental revenue                                  | 4,512,093           | 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           |
| Charges for services                                       | 2,202,378           | 2,059,141           | 535,736             | 571,996             | 490,212             | 509,309               | 477,572               | 498,568             | 500,962               | 975,747             |
| Use of money and property                                  | 46,700              | 26,582              | 28,950              | 24,141              | 36,285              | 48,285                | 75,674                | 115,603             | 279,149               | 1,097,627           |
| Insurance fees   | 3,226,142           | 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           |
| Other revenues   | 2,277,260           | 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           |
| In-kind  | -                   | 2,036,793           | -                   | -                   | 140,544             | 597,347               | 548,882               | 596,435             | 576,893               | 598,600             |
| Fines and forfeitures                                      | 238,407             | 247,372             | 207,852             | 571,593             | 526,337             | 691,667               | 998,976               | 751,636             | 582,583               | 272,169             |
| Total revenues   | <u>44,828,572</u>   | <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>   |
| <b>Expenditures</b>  |                     |                     |                     |                     |                     |                       |                       |                     |                       |                     |
| General government   | 9,663,562           | 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           |
| Public safety  | 4,561,624           | 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           |
| Public works   | 9,773,877           | 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           |
| Health & welfare   | 2,883,854           | 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           |
| Culture & recreation                                       | 909,392             | 829,289             | 814,883             | 769,184             | 690,193             | 701,624               | 647,046               | 409,070             | 353,958               | 378,185             |
| Economic development                                       | 238,228             | 249,487             | 236,094             | 233,544             | 237,061             | 256,880               | 207,723               | 184,464             | 186,563               | 215,040             |
| Capital outlay   | 11,937,668          | 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          |
| Debt service   | 2,616,830           | 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             |
| Other Expenditures   | 13,703              | -                   | -                   | -                   | -                   | 597,347               | 548,882               | 596,435             | 576,893               | 598,600             |
| In-kind  | -                   | -                   | -                   | -                   | -                   | 597,347               | 548,882               | 596,435             | 576,893               | 598,600             |
| Total expenditures   | <u>42,598,738</u>   | <u>41,027,740</u>   | <u>57,807,679</u>   | <u>35,785,100</u>   | <u>33,263,923</u>   | <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>   |
| Excess of revenues<br>over (under) expenditures            | 2,229,834           | 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)         |
| <b>Other Financing Sources (Uses)</b>                      |                     |                     |                     |                     |                     |                       |                       |                     |                       |                     |
| Transfers in   | 1,510,171           | 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           |
| Loan proceeds  | 2,834,620           | 1,829,398           | -                   | 200,000             | -                   | -                     | -                     | 8,970,000           | -                     | 12,000,000          |
| Transfers out  | (1,510,171)         | -                   | (370,479)           | (695,478)           | (1,213,341)         | (1,919,979)           | (5,069,749)           | (4,469,822)         | (4,224,757)           | (5,390,795)         |
| Sale of fixed assets                                       | 112,000             | -                   | 81,135              | 46,461              | -                   | -                     | 20,771                | 66,100              | 2,814                 | 59,945              |
| Total other financing sources (uses)                       | <u>2,946,620</u>    | <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>   |
| Net change in fund balances                                | <u>\$ 5,176,454</u> | <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> |
| Debt service as a percentage<br>of noncapital expenditures | 8.53%               | 6.08%               | 4.68%               | 6.50%               | 7.23%               | 6.44%                 | 7.28%                 | 5.83%               | 5.03%                 | 3.36%               |

Iberville Parish Council  
Plaquemine, Louisiana  
Governmental Funds - Changes in Fund Balances



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

| Fiscal Year | Property Tax | Sales & Use Tax | Other Taxes | Total Taxes   | Federal Funds | State Funds | Local Funds | Other Intergovernmental Funds | Total Inter-governmental |
|-------------|--------------|-----------------|-------------|---------------|---------------|-------------|-------------|-------------------------------|--------------------------|
| 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        | 6,312,611    | 25,230,767      | 281,711     | \$ 31,825,089 | 2,916,375     | 1,423,866   | 171,852     |                               | \$ 4,512,093             |
| 2017 (*)    | 6,285,000    | 22,376,377      | 320,000     | \$ 28,981,377 | 2,929,780     | 1,204,640   | 176,136     |                               | \$ 4,310,556             |
| 2018 (*)    | 6,285,000    | 23,623,883      | 260,000     | \$ 30,168,883 | 4,313,196     | 1,204,910   | 322,207     |                               | \$ 5,840,313             |

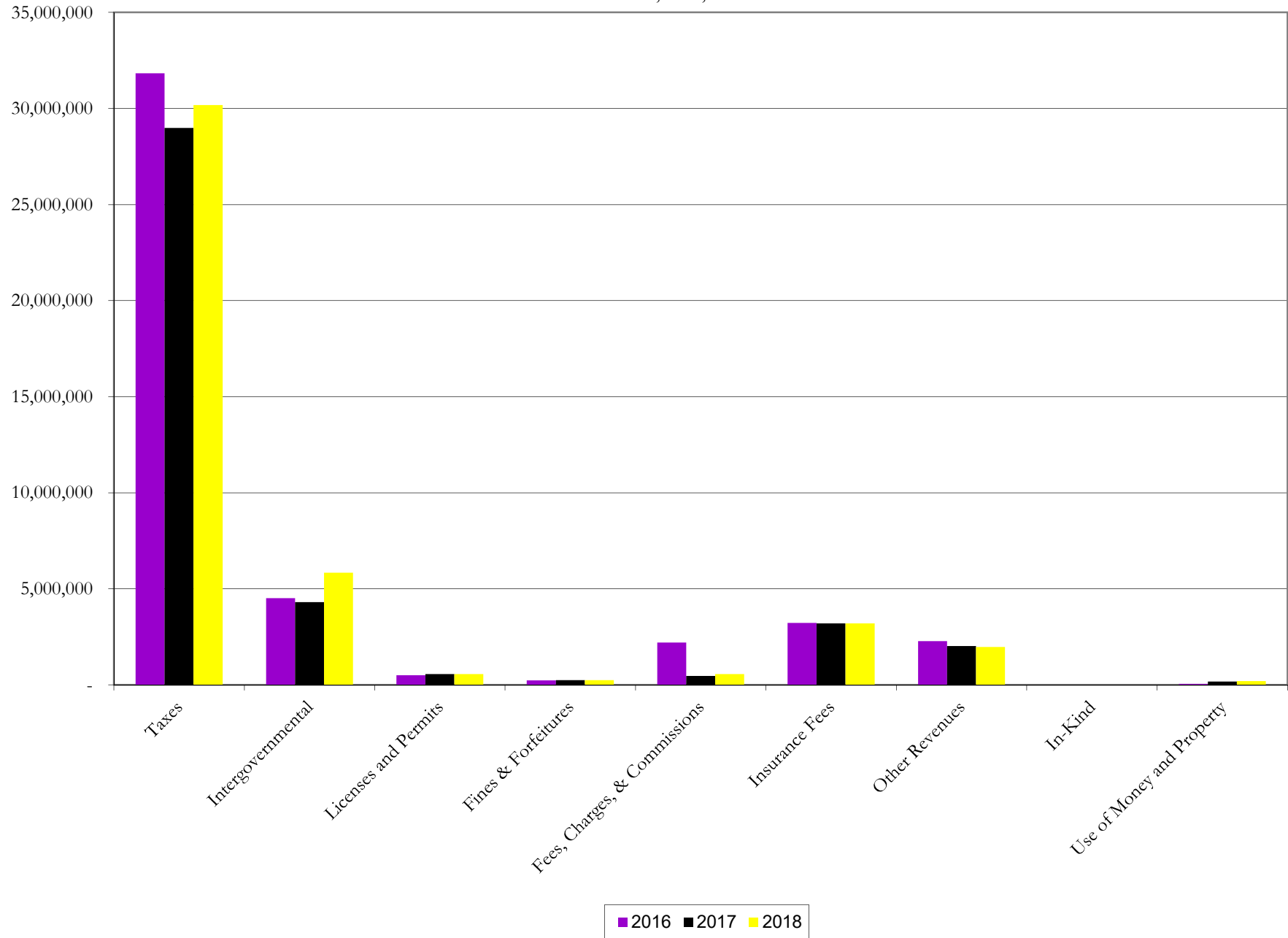
| Fiscal Year | Licenses and Permits | Fines & Forfeitures | Fees, Charges, & Commissions | Interest | Insurance Fees | Other Revenues | In-Kind | Use of Money and Property | TOTAL GOVERNMENT REVENUES |
|-------------|----------------------|---------------------|------------------------------|----------|----------------|----------------|---------|---------------------------|---------------------------|
| 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        | 500,503              | 238,407             | 2,202,378                    | -        | 3,226,142      | 2,277,260      | -       | 46,700                    | \$ 44,828,572             |
| 2017 (*)    | 555,000              | 243,024             | 460,250                      | -        | 3,200,000      | 2,014,771      | -       | 171,425                   | \$ 39,936,403             |
| 2018 (*)    | 555,000              | 246,024             | 566,150                      | -        | 3,200,000      | 1,968,269      | -       | 194,650                   | \$ 42,739,289             |

Source: Annual Financial Reports for the last ten years.

(\*) This is an estimate based on the 2017 Revised Budget and 2018 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 2016, 2017, and 2018



**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 |
|-------------|--------------------|--------------------|---------------|--------------|------------------|----------------------|
| 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        | 9,663,562          |                    | 4,561,624     | 9,773,877    | 2,883,854        | 909,392              |
| 2017 (*)    | 8,912,953          |                    | 4,577,146     | 9,934,836    | 3,495,090        | 820,415              |
| 2018 (*)    | 9,245,892          |                    | 4,917,212     | 9,640,617    | 3,140,419        | 914,329              |

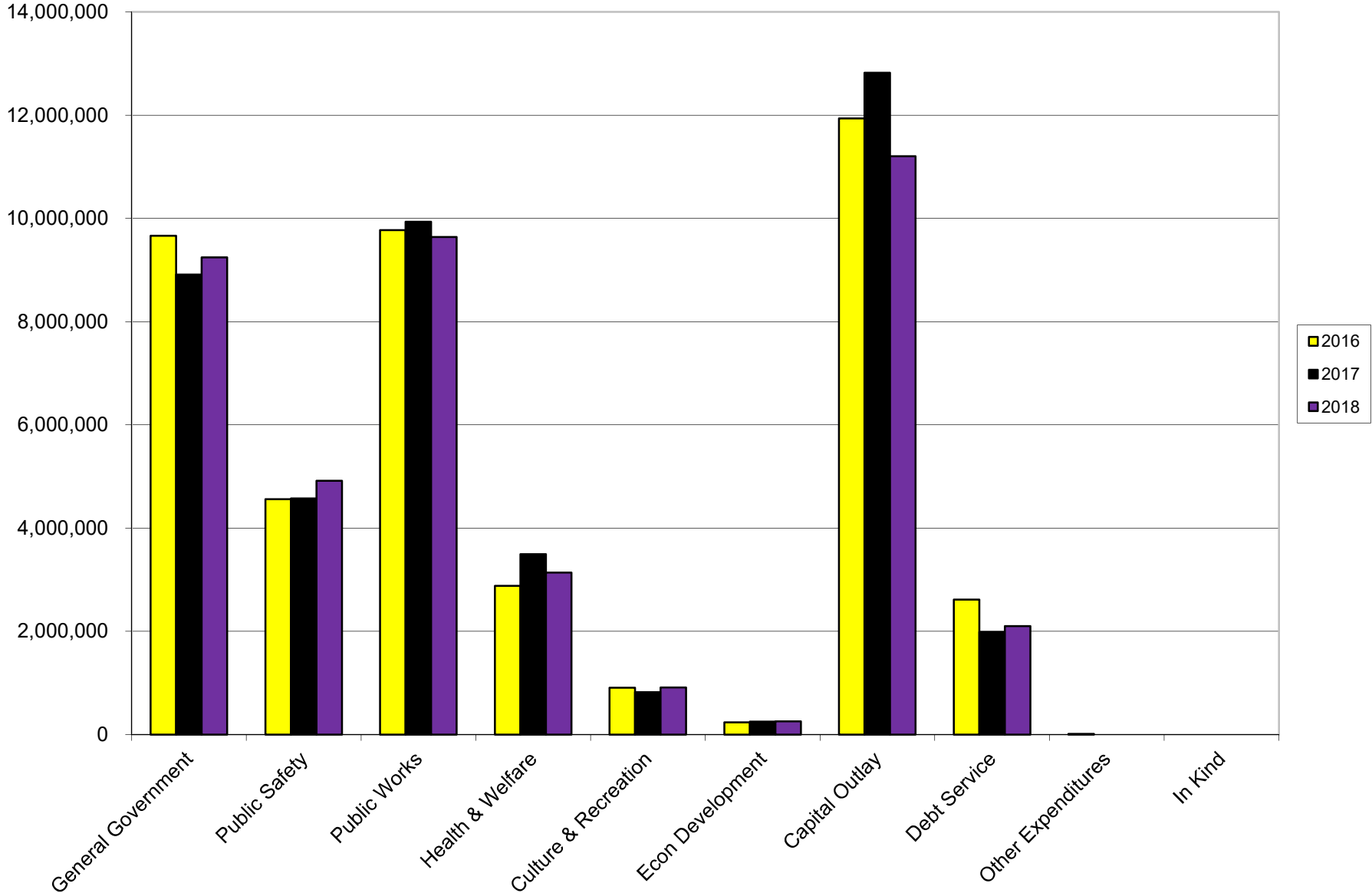
| Fiscal Year | Economic Development | Capital Outlay | Debt Service | Other Expenditures | In Kind | TOTAL GOVERNMENT EXPENSES |
|-------------|----------------------|----------------|--------------|--------------------|---------|---------------------------|
| 2009        | 196,797              | 13,347,425     | 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        | 238,228              | 11,937,668     | 2,616,830    | 13,703             |         | 42,598,738                |
| 2017 (*)    | 253,027              | 12,821,750     | 1,986,681    |                    |         | 42,801,898                |
| 2018 (*)    | 256,039              | 11,206,812     | 2,103,550    |                    |         | 41,424,870                |

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 2016, 2017, and 2018



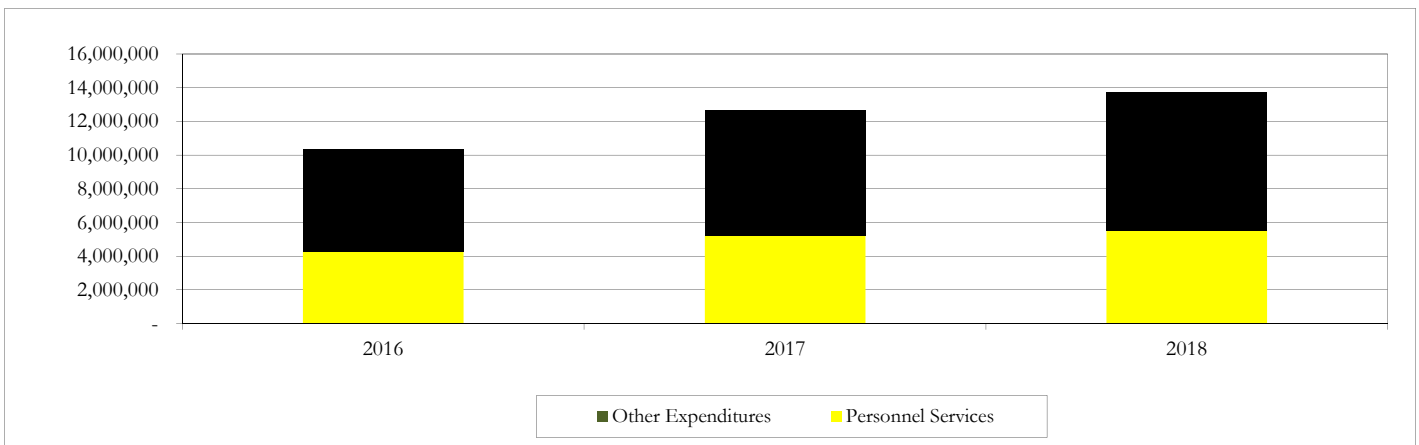
**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Summary of Expenditures by Department**  
 2018 Budget

**General Fund Expenditures**

|                              | 2016<br>Actual      | 2017<br>Original    | Requested           | 2018<br>Budget      | % Total      |
|------------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| <b>Personnel Services:</b>   |                     |                     |                     |                     |              |
| Regular Salaries and Wages   | 3,895,281           | 3,900,688           | 4,213,360           | 4,213,360           | 30.7%        |
| Overtime Salaries and Wages  | 98,585              | -                   | -                   | -                   | 0.0%         |
| Part-time Salaries and Wages | 165,377             | 75,000              | 48,587              | 48,587              | 0.4%         |
| Employee Benefits            | 121,618             | 1,224,650           | 1,263,968           | 1,263,968           | 9.2%         |
|                              | <b>\$ 4,280,862</b> | <b>\$ 5,200,338</b> | <b>\$ 5,525,915</b> | <b>\$ 5,525,915</b> | <b>40.3%</b> |

|   |                     |                     |                     |                     |              |
|---|---------------------|---------------------|---------------------|---------------------|--------------|
| <b>Other Expenditures:</b>              |                     |                     |                     |                     |              |
| Utilities                               | 48,433              | 45,000              | 45,300              | 45,300              | 0.3%         |
| General Supplies                        | 315,609             | 54,500              | 145,655             | 145,655             | 1.1%         |
| Vehicle Supplies                        | 25,271              | 45,500              | 48,160              | 48,160              | 0.4%         |
| Feeding and Maintenance of Prisoners    | 166,908             | 129,000             | 154,000             | 154,000             | 1.1%         |
| Professional Services                   | 676,926             | 636,427             | 431,950             | 431,950             | 3.1%         |
| Liability, Property, and Auto Insurance | 47,977              | 53,600              | 52,075              | 52,075              | 0.4%         |
| Seminars and Travel                     | 54,218              | 98,785              | 109,785             | 109,785             | 0.8%         |
| Operating Transfers                     | 545,618             | 465,000             | 540,000             | 540,000             | 3.9%         |
| Acquisition of Equipment                | 161,496             | 62,000              | 590,000             | 590,000             | 4.3%         |
| Other                                   | 4,050,672           | 5,830,591           | 6,073,689           | 6,073,689           | 44.3%        |
|   | <b>\$ 6,093,129</b> | <b>\$ 7,420,403</b> | <b>\$ 8,190,614</b> | <b>\$ 8,190,614</b> | <b>59.7%</b> |

|  |                      |                      |                      |                      |             |
|--|----------------------|----------------------|----------------------|----------------------|-------------|
| <b>Total General Fund Expenditures</b> | <b>\$ 10,373,991</b> | <b>\$ 12,620,741</b> | <b>\$ 13,716,529</b> | <b>\$ 13,716,529</b> | <b>100%</b> |
|--|----------------------|----------------------|----------------------|----------------------|-------------|





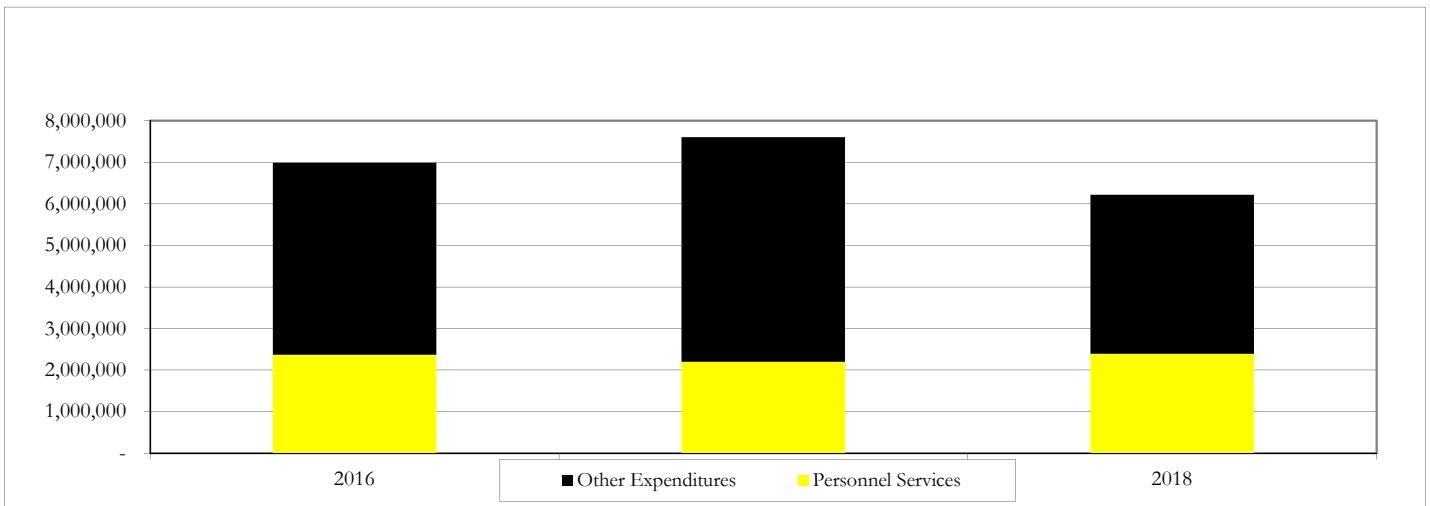
**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Summary of Expenditures by Department**  
 2018 Budget

**Department of Public Works**

|                             | 2016<br>Actual      | 2017<br>Original    | Requested           | 2018<br>Budget      | % Total      |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| Regular Salaries and Wages  | 1,497,488           | 1,526,512           | 1,687,192           | 1,687,192           | 27.1%        |
| Overtime Salaries and Wages | 135,956             | -                   | -                   | -                   | 0.0%         |
| Employee Benefits           | 736,801             | 672,707             | 706,999             | 706,999             | 11.4%        |
|                             | <b>\$ 2,370,245</b> | <b>\$ 2,199,219</b> | <b>\$ 2,394,191</b> | <b>\$ 2,394,191</b> | <b>38.5%</b> |

| <b>Other Expenditures:</b>              |                     |                     |                     |                     |              |
|---|---------------------|---------------------|---------------------|---------------------|--------------|
| Utilities                               | 90,780              | 63,000              | 86,000              | 86,000              | 1.4%         |
| General Supplies                        | 42,665              | 83,500              | 30,500              | 30,500              | 0.5%         |
| Vehicle/Equipment Supplies and Maint.   | 752,948             | 919,000             | 919,000             | 919,000             | 14.8%        |
| Road and Drainage Materials             | 394,318             | 437,250             | 368,500             | 368,500             | 5.9%         |
| Liability, Property, and Auto Insurance | 230,145             | 196,500             | 232,000             | 232,000             | 3.7%         |
| Construction in Progress                | 70,130              | -                   | -                   | -                   | 0.0%         |
| Acquisition of Equipment                | 563,113             | 2,500,000           | 750,000             | 75,000              | 1.2%         |
| Transfers                               | -                   | -                   | -                   | -                   | 0.0%         |
| Other                                   | 2,478,563           | 1,211,725           | 2,112,525           | 2,112,525           | 34.0%        |
|   | <b>\$ 4,622,663</b> | <b>\$ 5,410,975</b> | <b>\$ 4,498,525</b> | <b>\$ 3,823,525</b> | <b>61.5%</b> |

|                               |                     |                     |                     |                     |             |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| <b>Total DPW Expenditures</b> | <b>\$ 6,992,908</b> | <b>\$ 7,610,194</b> | <b>\$ 6,892,716</b> | <b>\$ 6,217,716</b> | <b>100%</b> |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|



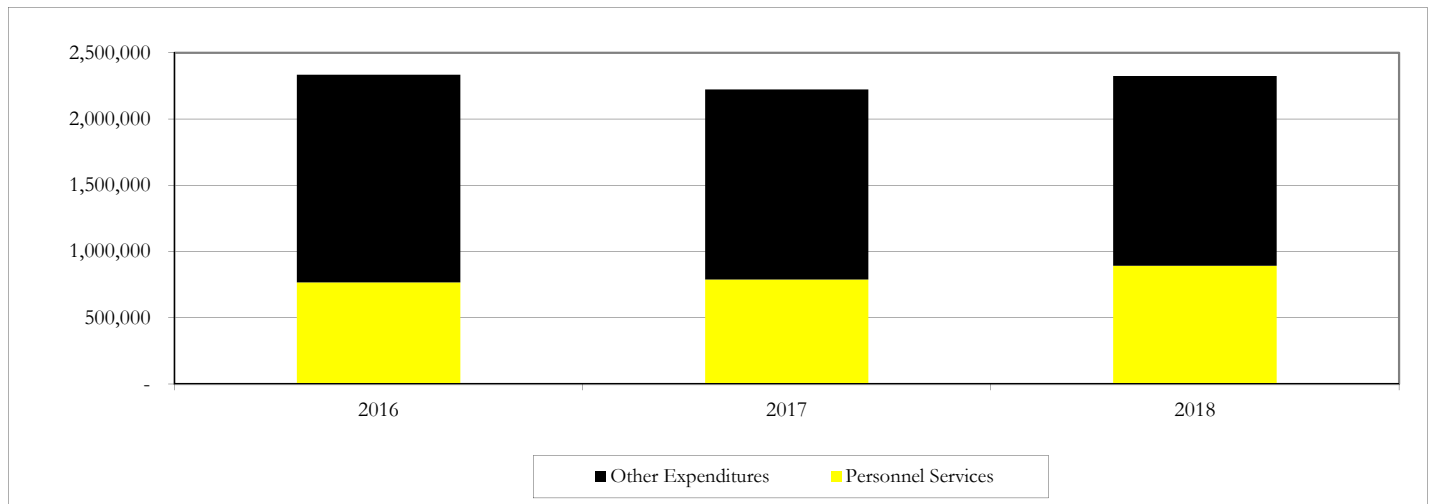
**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Summary of Expenditures by Department**  
 2018 Budget

**Department of Public Building Maintenance**

|                             | 2016<br>Actual    | 2017<br>Original  | Requested         | 2018<br>Budget    | % Total      |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| <b>Personnel Services:</b>  |                   |                   |                   |                   |              |
| Regular Salaries and Wages  | 536,570           | 568,363           | 657,345           | 657,345           | 28.3%        |
| Overtime Salaries and Wages | 16,605            | -                 | -                 | -                 | 0.0%         |
| Employee Benefits           | 213,700           | 220,451           | 235,182           | 235,182           | 10.1%        |
|                             | <b>\$ 766,875</b> | <b>\$ 788,814</b> | <b>\$ 892,527</b> | <b>\$ 892,527</b> | <b>38.4%</b> |

|   |                     |                     |                     |                     |              |
|---|---------------------|---------------------|---------------------|---------------------|--------------|
| <b>Other Expenditures:</b>                |                     |                     |                     |                     |              |
| Utilities                                 | 390,638             | 382,150             | 396,650             | 396,650             | 17.1%        |
| General Supplies                          | 78,266              | 81,615              | 80,300              | 80,300              | 3.5%         |
| Vehicle/Equipment Supplies and Maint.     | 23,865              | 20,000              | 19,750              | 19,750              | 0.9%         |
| Maintenance Buildings and Grounds         | 448,360             | 394,590             | 398,300             | 398,300             | 17.1%        |
| Liability, Property, and Auto Insurance   | 433,550             | 435,200             | 411,200             | 411,200             | 17.7%        |
| Acquisition of Equipment & Capital Outlay | 96,181              | 5,000               | 30,000              | 30,000              | 1.3%         |
| Other                                     | 96,174              | 114,740             | 94,370              | 94,370              | 4.1%         |
|   | <b>\$ 1,567,034</b> | <b>\$ 1,433,295</b> | <b>\$ 1,430,570</b> | <b>\$ 1,430,570</b> | <b>61.6%</b> |

|                               |                     |                     |                     |                     |             |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| <b>Total PBM Expenditures</b> | <b>\$ 2,333,909</b> | <b>\$ 2,222,109</b> | <b>\$ 2,323,097</b> | <b>\$ 2,323,097</b> | <b>100%</b> |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|



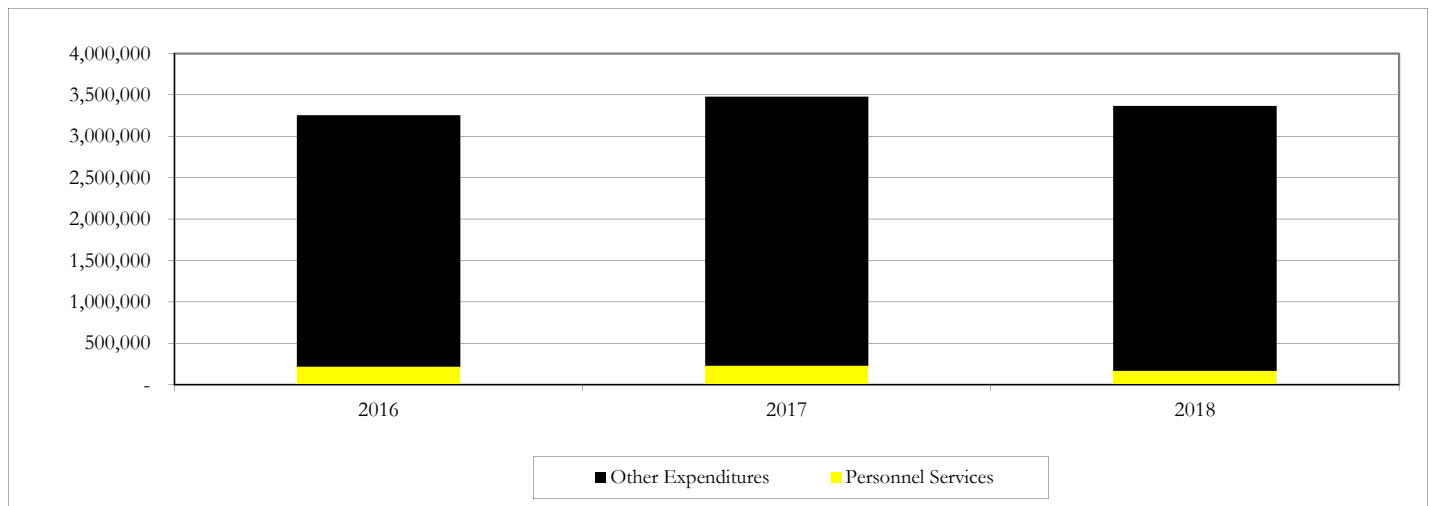
**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Summary of Expenditures by Department**  
 2018 Budget

**Department of Solid Waste**

|                             | 2016<br>Actual    | 2017<br>Original  | Requested         | 2018<br>Budget    | % Total     |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| <b>Personnel Services:</b>  |                   |                   |                   |                   |             |
| Regular Salaries and Wages  | 156,391           | 164,112           | 125,882           | 125,882           | 3.7%        |
| Overtime Salaries and Wages | 4,405             |                   |                   |                   | 0.0%        |
| Employee Benefits           | 57,937            | 64,852            | 43,001            | 43,001            | 1.3%        |
|                             | <b>\$ 218,733</b> | <b>\$ 228,964</b> | <b>\$ 168,883</b> | <b>\$ 168,883</b> | <b>5.0%</b> |

| <b>Other Expenditures:</b>             |                     |                     |                     |                     |              |
|--|---------------------|---------------------|---------------------|---------------------|--------------|
| Contractual Services                   | 73,516              | 67,000              | 110,000             | 110,000             | 3.3%         |
| Solid Waste Residential and Boom Truck | 2,406,438           | 2,600,000           | 2,678,000           | 2,678,000           | 79.5%        |
| Solid Waste Recycling                  | 26,100              | 30,000              | 30,000              | 30,000              | 0.9%         |
| Solid Waste Governmental Buildings     | 266,329             | 135,000             | 135,000             | 135,000             | 4.0%         |
| Solid Waste Other                      | 1,500               | -                   |                     |                     | 0.0%         |
| Other                                  | 262,934             | 419,495             | 245,150             | 244,600             | 7.3%         |
|  | <b>\$ 3,036,817</b> | <b>\$ 3,251,495</b> | <b>\$ 3,198,150</b> | <b>\$ 3,197,600</b> | <b>95.0%</b> |

|                                       |                     |                     |                     |                     |             |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| <b>Total Solid Waste Expenditures</b> | <b>\$ 3,255,550</b> | <b>\$ 3,480,459</b> | <b>\$ 3,367,033</b> | <b>\$ 3,366,483</b> | <b>100%</b> |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|



**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> |
|--------------------|---------------------------------|-----------------------------|-----------------------------------|---|
| 2007               | 401,222,574                     | 41,435,933                  | 359,786,641                       | 100.00%   |
| 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%   |
| 2016               | 650,964,665                     | 47,502,310                  | 603,462,355                       | -1.06%  |

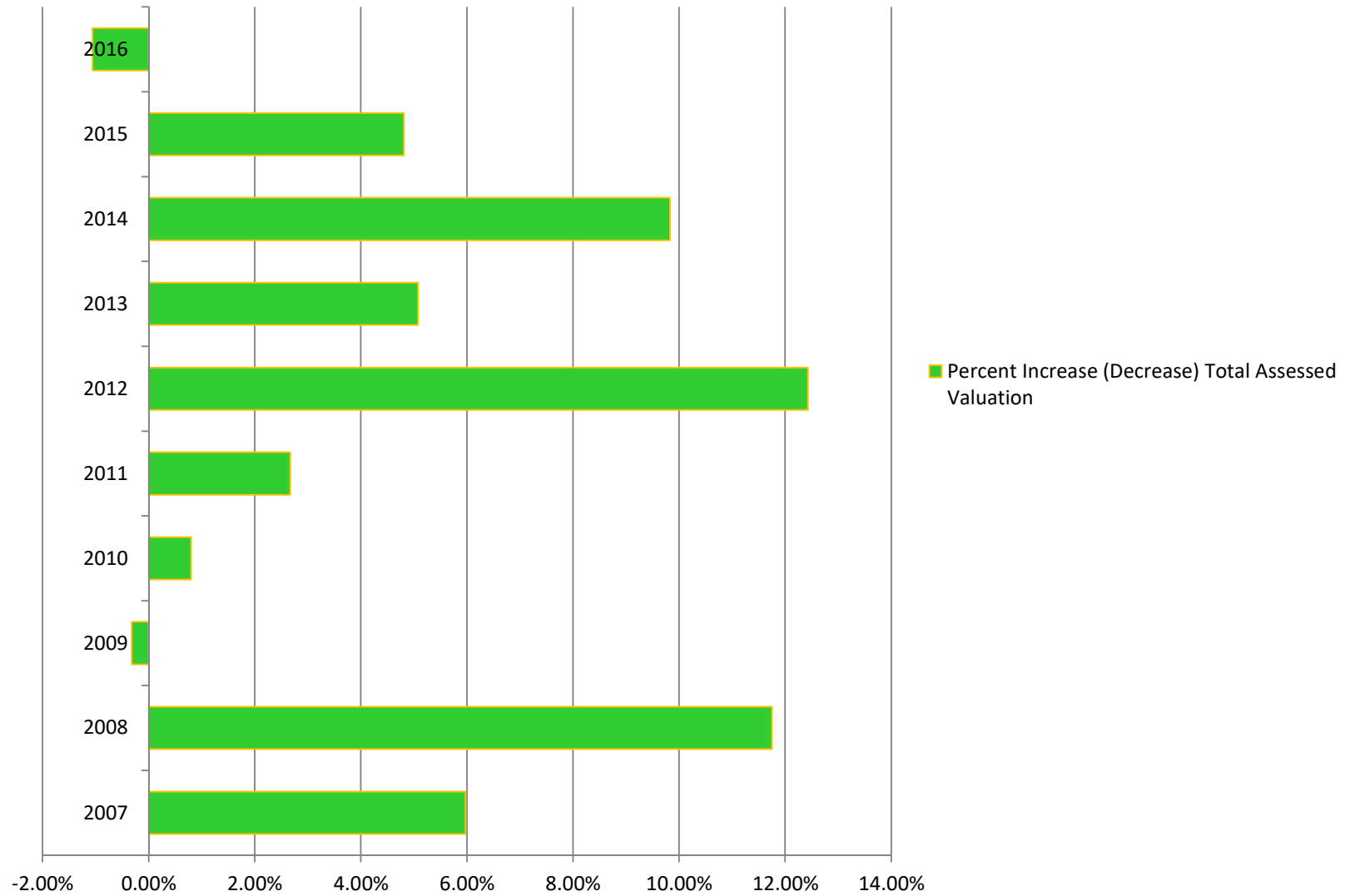
CLASSIFICATION ANALYSIS

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| <u>Fiscal Year</u> | <u>Total Assessed Valuation</u> | <u>Real Estate</u> | <u>Personal Property</u> | <u>Public Service Property</u> |
|--------------------|---------------------------------|--------------------|--------------------------|--------------------------------|
| 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                    |
| 2016               | 650,964,665                     | 125,919,580        | 392,231,155              | 132,813,930                    |

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 |   |
| 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%   |
| 2016        | 125,919,580        | 1,259,195,800        | 392,231,155        | 2,612,259,492        | 132,813,930             | 531,255,720          | 47,104,780                     | 650,964,665    | 4,355,606,232        | 15%   |

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 |
| 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        | 10,655,876         | 10,159,285                                   | 95%                | 294,649                | 10,453,934                | 98%                |
| 2017 (*)    | 10,762,435         | 10,260,878                                   | 95%                | -                      | 10,260,878                | 95%                |
| 2018 (**)   | 10,870,059         | 10,363,487                                   | 95%                | -                      | 10,363,487                | 95%                |

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.

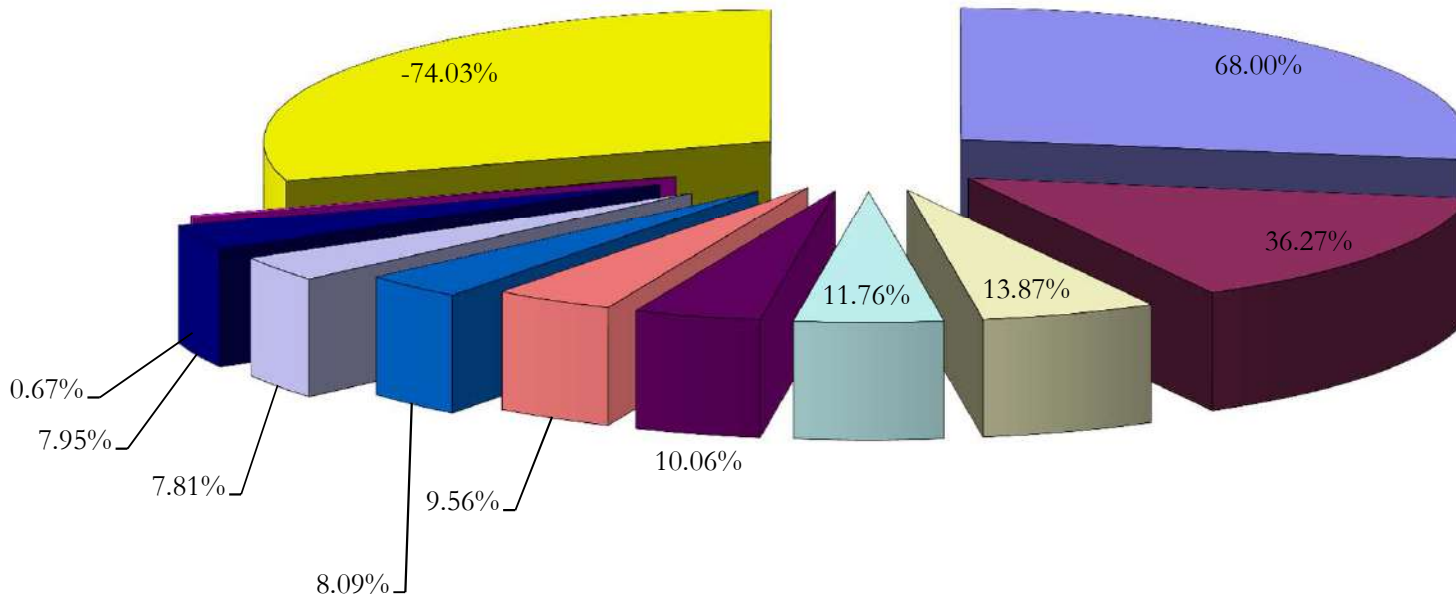
**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Principal Taxpayers**  
 For the Year Ending December 31, 2016

| <u>Taxpayer</u>          | <u>Rank</u> | <u>Assessed<br/>Valuation</u>                 | <u>Percentage of total<br/>Assessed Valuation</u> |
|--------------------------|-------------|---|---|
| Shintech                 | 1           | \$ 276,070,600                                | 68.00%  |
| Dow Chemical Co          | 2           | 147,233,650                                   | 36.27%  |
| Axiall                   | 3           | 56,319,460                                    | 13.87%  |
| Entergy Louisiana LLC    | 4           | 47,739,700                                    | 11.76%  |
| Carville Energy LLC      | 5           | 40,830,210                                    | 10.06%  |
| Flopam Inc               | 6           | 38,818,030                                    | 9.56%   |
| PCS Nitrogen Fertilizer  | 7           | 32,842,050                                    | 8.09%   |
| Acadian Gas Pipeline     | 8           | 31,693,040                                    | 7.81%   |
| COS Mar Company          | 9           | 32,274,100                                    | 7.95%   |
| Blue Cube Operations LLC | 10          | <u>2,699,786</u><br>706,520,626               | <u>0.67%</u><br>174.03%                           |
| Other                    |             | <u>(300,548,126)</u><br><u>\$ 405,972,500</u> | <u>-74.03%</u><br><u>100.00%</u>                  |

Source : Iberville Parish Assessor's Office



**Iberville Parish Council**  
 Plaquemine, Louisiana  
**Principal Taxpayers**  
 (2016 Assessed Valuation)



|                       |                            |                           |                         |
|-----------------------|----------------------------|---------------------------|-------------------------|
| ■ Shintech            | ■ Dow Chemical Co          | ■ Axiall                  | ■ Entergy Louisiana LLC |
| ■ Carville Energy LLC | ■ Flopam Inc               | ■ PCS Nitrogen Fertilizer | ■ Acadian Gas Pipeline  |
| ■ COS Mar Company     | ■ Blue Cube Operations LLC | ■ Other                   |                         |

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

**General Government Long-Term Debt**

10/17/17

|   |                                   |
|---|-----------------------------------|
| <p>\$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.</p>                           | <p>\$ 1,280,000</p>               |
| <p>\$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.</p> | <p>\$ 10,410,000</p>              |
| <p>\$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.</p>   | <p>\$ 375,000</p>                 |
| <p>\$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.</p>   | <p>\$ 5,861,075</p>               |
| <p><b>Total General Government Long-Term Debt</b></p>   | <p><b><u>\$17,926,075</u></b></p> |

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

| <u>Tax<br/>Description</u> | <u>Auth<br/>Rate</u> | <u>Levy<br/>1st</u> | <u>Expires</u> | <u>Election<br/>Date</u> | <u>Max<br/>Mill</u> | <u>Adj. Max<br/>Mill</u> |
|----------------------------|----------------------|---------------------|----------------|--------------------------|---------------------|--------------------------|
| General Alimony            | 4.000                | 0000                | 0000           | Perpetuity               | 2.490               | 2.490                    |
| Exempted Municipalities    | 2.000                | 0000                | 0000           | Perpetuity               | 1.240               | 1.240                    |
| Library                    | 4.000                | 2016                | 2025           | 3/28/2015                | 4.000               | .000                     |
| Drainage Dist              | 5.000                | 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 |
|-------------|------------|----------------|-----------------------|-------------------------|-----------------|--|----------------------------|
| 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                        |
| 2016        | 32,920     | 603,462,355    | 17,689,844            | 2,266,489               | 15,423,355      | 2.56%                                      | 469                        |

(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<br>Year | Principal | Interest | Total<br>Debt Service | Total General<br>Expenditures [1] | Ratio of<br>Debt Service to<br>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  |
| 2016           | 1,120,000 | 595,350  | 1,715,350             | 12,526,096                        | 0.14  |

Source: Iberville Parish Council Financial Report - Year 2007-2016  
 Iberville Parish Council Budgets: Amended 2017 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> |
|--------------------|---------------------------------|-----------------------------|--------------------|--------------------------|
| 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               |
| 2016               | 603,462,355                     | 60,346,236                  | 17,689,844         | 42,656,392               |

Source: Iberville Parish Council Financial Reports Years 2007 - 2016

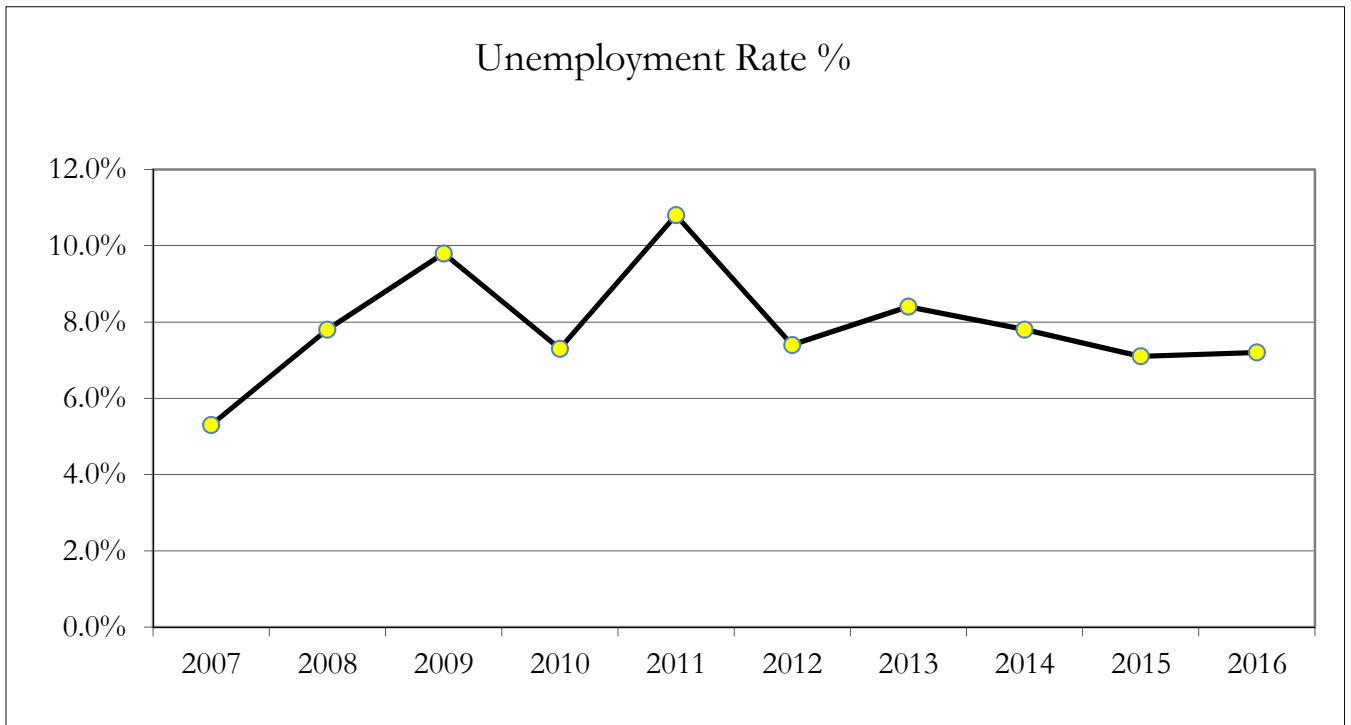
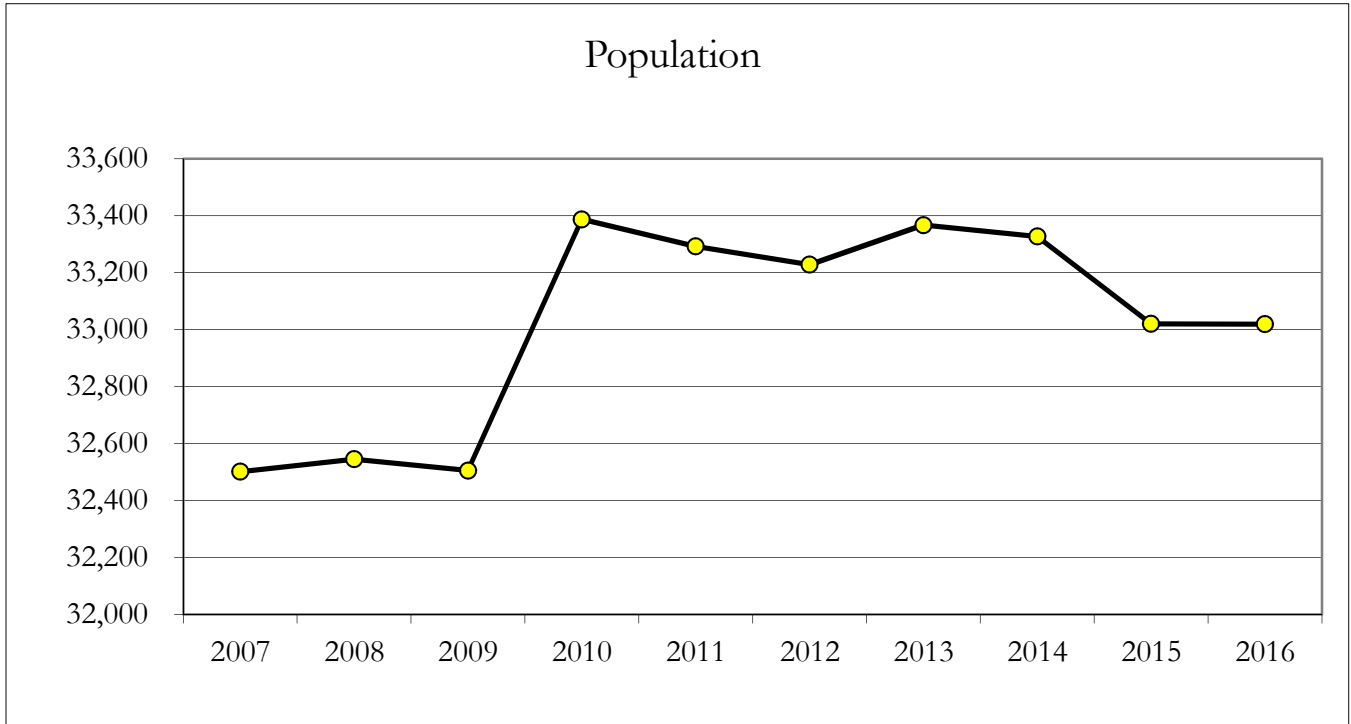
[1] The Legal Debt for Parish Governments is 10% of Total Assessed Valuation.

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

| Iberville Parish   |                             |  |                          |                            |
|--------------------|-----------------------------|--|--------------------------|----------------------------|
| <u>Fiscal Year</u> | <u>Estimated Population</u> | <u>Personal Income (thous. of dollars)</u> | <u>Per Capita Income</u> | <u>Unemployment Rate %</u> |
| 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                      | 1,214,526                                  | 36,443                   | 7.8%                       |
| 2015               | 35,020                      | 1,216,693                                  | 21,428                   | 7.1%                       |
| 2016               | 33,019                      | N/A  | N/A                      | 7.2%                       |

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

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







# **GLOSSARY**

**Iberville Parish Council**

Plaquemine, Louisiana

**Glossary**

2018 Budget

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

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

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

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

**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

2018 Budget

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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**  
2018 Budget

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

**EPA.** Federal Environmental Protection Agency.

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

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

**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.

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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.

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**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.

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**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.