

IBERVILLE PARISH

Plaquemine, LA

2019



2019 Adopted Budget

November 20, 2018

www.ibervilleparish.com

2018 Amended and 2019 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
2019 Operating and Capital Budgets

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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.

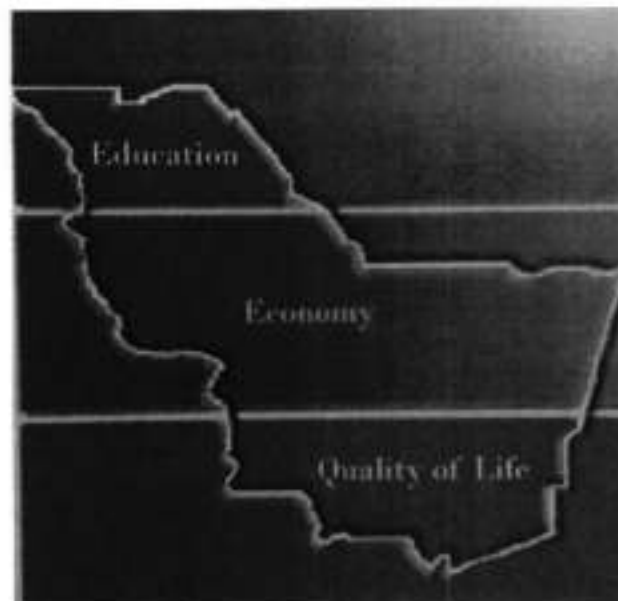


Vision & Goals Introduction

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

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

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





1. **EDUCATION** – To be a learning enterprise in which all Louisiana businesses, institutions and citizens are actively engaged in the pursuit of knowledge.
2. **ECONOMY** – To build a thriving economy driven by innovative, entrepreneurial and globally competitive companies that make productive use of technology and the 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 that will afford every citizen the opportunity to reach his or her full potential.*

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

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

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

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

FUNCTIONS OF PARISH GOVERNMENT

Citizens of Iberville Parish

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

- *Legislative* is charged with expenditures of governing body in the performance of its primary duties and subsidiary activities. A decision whether a given item is 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 that the government owns and maintains.

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# 014-18

PROPOSED 2019 BUDGET AND AMENDED 2018 BUDGET ORDINANCE

**ORDINANCE TO ADOPT THE FISCAL YEAR 2019 OPERATING AND CAPITAL
IMPROVEMENT BUDGET AND THE AMENDED 2018 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, 2019 through December 31, 2019.

WHEREAS, the 2018 amended and 2019 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 20th day of November 2018, 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 2019 budgets to the extent such funds are received by the Iberville Parish Council.

WHEREAS, the 2018 amended budget and the 2019 Operating and Capital Improvement budgets having been duly submitted for public hearing on the 20th day of November 2018.

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

"That the 2019 Operating and Capital Improvement budgets for the Iberville Parish Council be approved and adopted as amended.

"That the 2018 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, 2019, in accordance with law."

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

The foregoing ordinance which was previously introduced at the meeting of the Iberville Parish Council on October 16, 2018 and a summary thereof having been published in the official journal on November 15, 2018, the public hearing on this ordinance held on the 20th day of November, 2018, at 6:00 p.m., in the Council Meeting Room, 58050 Moriam Street, Plaquemine, Louisiana, was brought up for final passage with a motion by Councilman Taylor, and seconded by Councilman Bradford, having been duly submitted to a vote, the ordinance was duly adopted by the following yeas and nays vote on roll call:

YEAS: Taylor, Ourso, Dominique, Jackson, Smith, Arnold, Markins, Bradford, Kelley, Valler, Morgan.

NAYS: None.

ABSTAIN: None.

ABSENT: Dominique, Lewis.

The ordinance was declared adopted by the Chairman on the 20th day of November, 2018.

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 20th day of November, 2018.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Parish of Iberville, State of Louisiana, on this 20th day of November, 2018.

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 21st day of November, 2018 at 9:00 A.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 26th day of November, 2018 at 11:00 A.M.

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

I, J. Mitchell Ourso, Jr., Parish President, hereby Approve
(approve / veto) the above ordinance on the 26th day of November, 2018.
(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 28th day of November, 2018 at 11:20 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, 2018

Christopher P. Morill

Executive Director



SPECIAL ACKNOWLEDGEMENTS

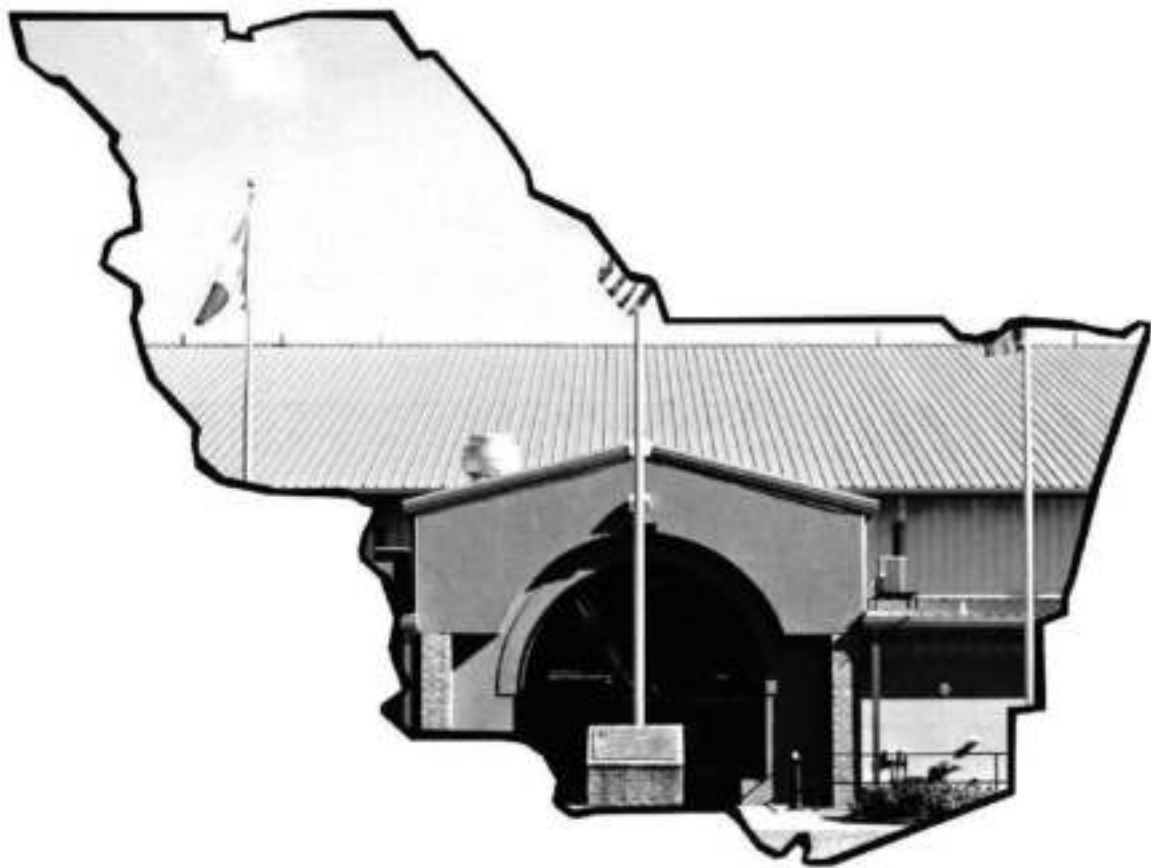
Tricia Mullins
Payroll/Budget Analysis

Linds Dupre
Accounts Receivable/Purchasing Agent

Virginia Distefano
Payroll Coordinator

**This page contains
no financial data.**

BUDGET MESSAGE & OVERVIEW



J. MITCHELL OURSO, JR.
PARISH PRESIDENT
MATTHEW H. JEWELL
CHAIRMAN
WARREN TAYLOR
VICE-CHAIRMAN
EDWARD A. SONGY, JR.
TRUST ADMINISTRATION 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
MITCHELL 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. ARNOLO
DISTRICT 7
HUNTER S. MARKINS
DISTRICT 8
TERRY J. BRADFORD
DISTRICT 9
LOUIS R. KELLEY, JR.
DISTRICT 10
TIMOTHY J. VALLEY
DISTRICT 11
MATTHEW H. JEWELL
DISTRICT 12
BART B. MORGAN
DISTRICT 13

October 16, 2018

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 2019.

The economy of Iberville Parish has experienced a slowdown of growth during 2018. We have experienced a decrease in sales/use tax and a slight decrease in property taxes growth during 2018 due to decreased plant expansions and a slight decrease in taxable values on the parish property tax rolls. We expect Sales/Use taxes to continue to fall during 2019 and begin to rebound during 2020.

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 the same level of Sales\Use tax collections during 2019. Low natural gas prices have led to a decrease in the petrochemical industry production cost, but plant expansions have slowed down. The continued recovery of the national economy has driven petrochemical manufacturing demand higher. Conditions do look favorable for 2020 and beyond.

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:

| Purpose | Adj. Rate | Max Rate Allow. |
|------------------------------------|-----------|-----------------|
| 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.

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 2019.

During 2018 Iberville negotiated the boom truck services out of the existing contract with Republic Services and entered into a contract with Pelican Waste for boom truck service only. The estimated annual contracted rate with Republic for Residential Solid Waste is \$2,026,361 and for boom truck with Pelican Waste is \$1,055,363.

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 slightly from \$19,536,674 in 2018, to \$19,771,758 in 2019. 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:

2019 – 3%
2020 – 3%
2021 – 3%
2022 – 3%
2023 – 3%

Property Tax

Iberville Parish levied an average of 9.978 mills parish-wide which is projected to generate \$6,116,000 for 2019, the same as in 2018. 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 2018 property tax authorized millage rates:

Primary Government:

| | <u>Authorized</u> | <u>2018 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>2018 Levy</u> |
|----------------------|-------------------|------------------|
| Parks and Recreation | 3.00 mills | 3.00 mills |
| Library | 4.00 mills | 4.00 mills |

Schedule of additional 2018 property tax authorized within Fire Protection Districts:

| | <u>Authorized</u> | <u>2018 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 2019.

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 2018 nor will they increase during 2019. 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 2019 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 2018 employer's contribution rate to the Parochial Employees' Retirement System (PERS) was certified at 11.50% by the system's Board of Trustees. The 2019 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 2019.

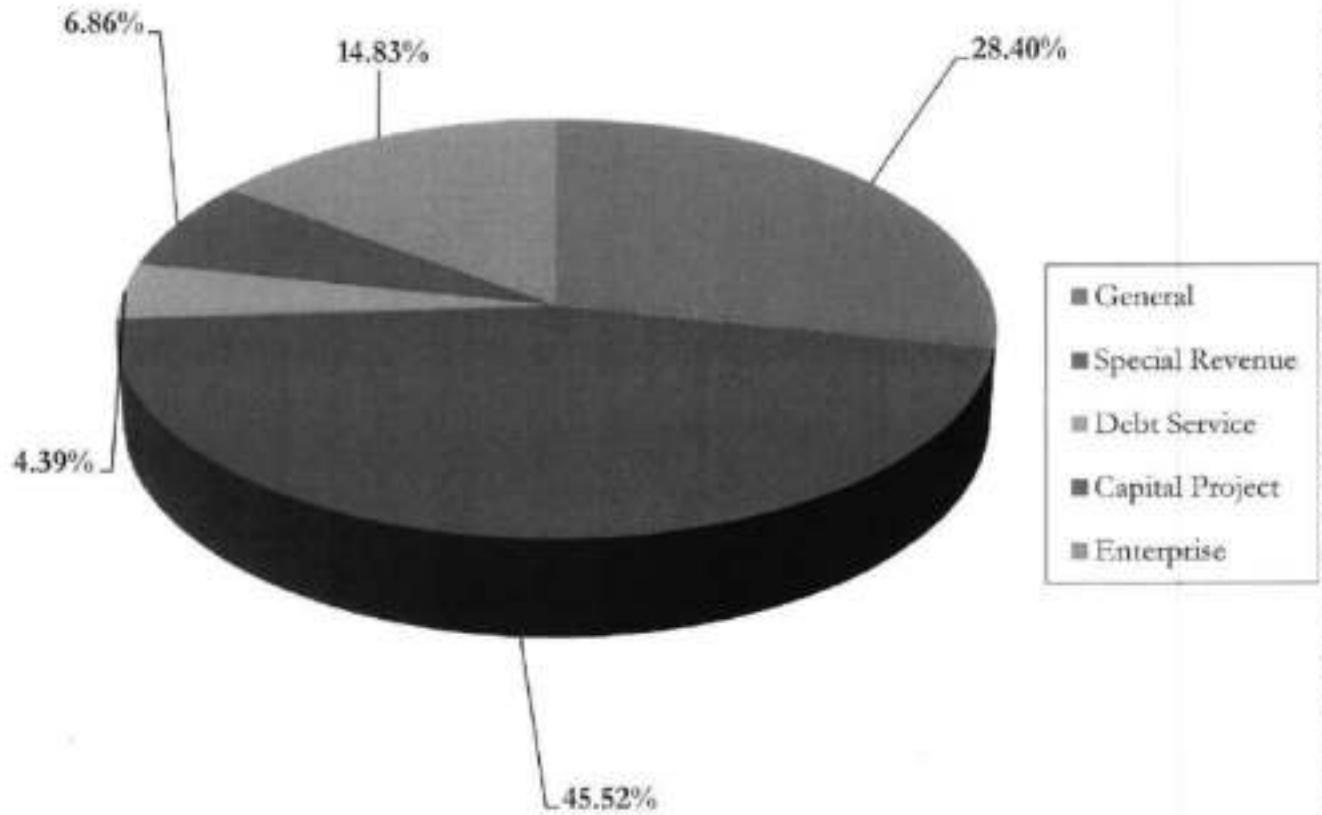
Summary of All Funds

The proposed budget for the year 2019 including all funds, exclusive of transfers between funds is \$48,966,868. This represents a decrease of 3.71% from year 2018. The chart below depicts a comparison between the 2019 and 2018 budgets by fund type.

Appropriations – All Funds 2019 compared to 2018

| | 2019 Budget | 2018 Budget | 2019 Budget Over (Under) 2018 Budget | |
|------------------|------------------------|------------------------|---|-----------------------|
| Fund Type | <u>Amount</u> | <u>Amount</u> | <u>Amount</u> | <u>Percent</u> |
| General | \$ 13,659,335 | \$ 13,675,040 | \$ (15,705) | (0.0%) |
| Special Revenue | 21,891,173 | 23,234,190 | (1,343,017) | (5.79%) |
| Debt Service | 2,112,550 | 2,018,550 | 94,000 | 4.65% |
| Capital Project | 3,300,000 | 4,700,000 | (1,400,000) | (29.79%) |
| Proprietary | <u>7,128,450</u> | <u>7,156,600</u> | <u>(28,150)</u> | <u>(0.0%)</u> |
| | \$ 48,091,508 | \$ 50,784,380 | \$ (2,692,872) | (5.59%) |

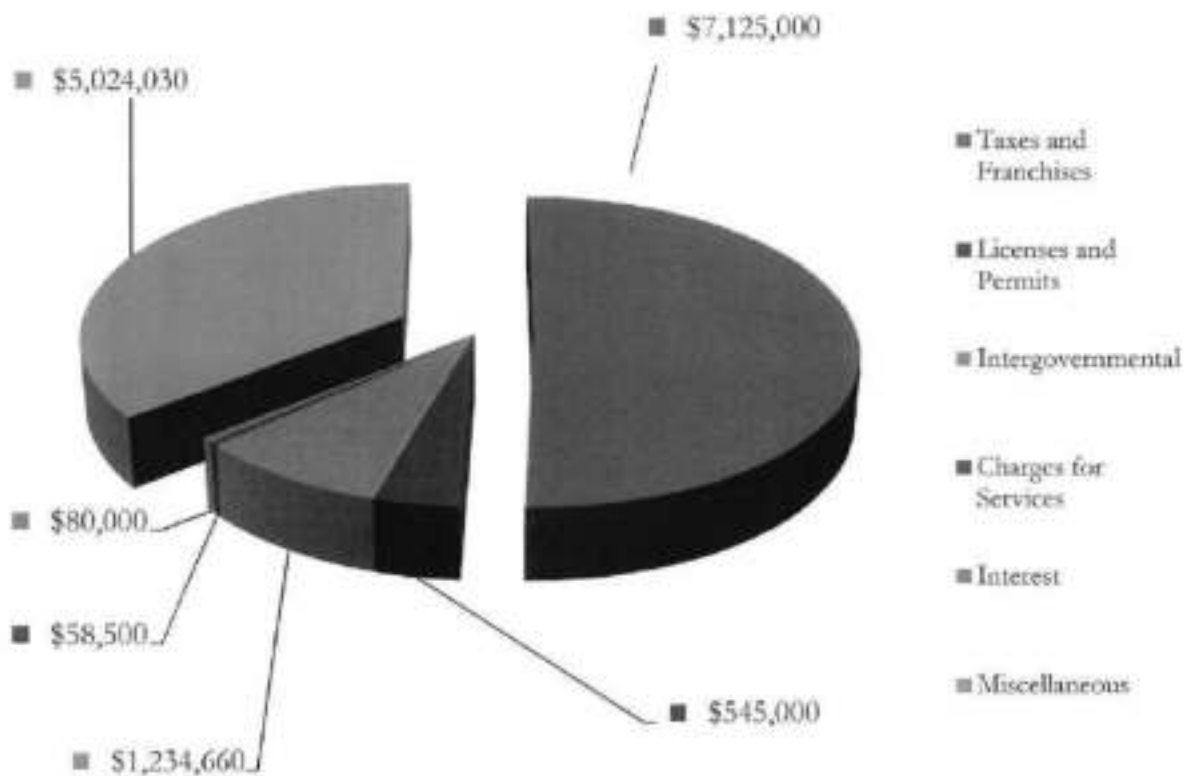
Total 2019 Appropriations by Fund Type
Excluding Transfers between funds \$48,091,508



General Fund

As shown above, the General Fund makes up 28.40% of our total budget for 2019. The general fund provides funding for general operations of the government and includes most revenue that is not legally dedicated for a specific purpose.

2019 General Fund Sources of Revenue \$14,067,901



The General Fund has three major sources of revenue: Sales Tax collections, Property Tax Collections and Severance Tax Collections. These three sources account for over 50% of the General Fund Revenue. The underlying assumption for the estimates in Property Tax is that it will not increase for 2019. 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 2019 Annual Operating Budget decreased by \$15,705 compared to the 2018 Amended Budget.

**Appropriations – General Fund
2019 compared to 2018**

| Function | 2019 Budget | 2018 Budget | 2019 Budget Over (Under) 2018 Budget | |
|------------------------|------------------------|------------------------|---|--------------|
| General Government | \$ 6,976,080 | \$ 6,942,621 | \$ 33,459 | .48% |
| Public Safety | 2,281,048 | 2,060,332 | 220,716 | 10.71% |
| Public Works | 1,643,310 | 1,496,418 | 146,892 | 10.98% |
| Health and Welfare | 1,795,898 | 1,669,149 | 126,749 | 10.76% |
| Culture and Recreation | 382,118 | 222,129 | 159,989 | 17.20% |
| Economic Development | 195,880 | 195,880 | 0 | 0% |
| Capital Outlay | 385,000 | 590,000 | (205,000) | (65.25%) |
| Debt Service | - | - | - | 0.00% |
| | <u>\$13,659,334</u> | <u>\$13,176,529</u> | <u>\$ 482,805</u> | <u>8.39%</u> |

Debt Management

Iberville Parish refunded portions of both the 2007 and 2009 road improvement bonds in the amount of \$10,410,000. A portion of these bonds became due during 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 15, 2018, \$9,780,000 of this debt remains outstanding.

Iberville Parish issued an additional \$1,500,000 in Revenue Bonds on June 26, 2018. These bonds were issued to construct a Fire Station that will service the Bayou Sorrel/Bayou Pigeon Consolidated Fire Dept. This debt is retired through the Bayou Sorrel/Pigeon Special Revenue Fund. As of October 15, 2018, \$1,500,000 of this debt remains outstanding.

On October 15, 2018 Iberville Parish has \$18,878,417 in primary government debt. \$10,425,000 of this debt was due to sales tax revenue bonds, \$6,638,417 in water revenue bonds, capital lease financing and \$1,815,000 was due to limited tax certificates of indebtedness.

Non recurring capital expenditures will not affect the operating budget of the government funds or any of its component units. Those capital expenditures are depreciated based on classification and that depreciation is added to the government-wide financial statement.

Fund Balances

Our major goals for 2019 are continuing the construction on the North Iberville Council on Aging Center, rifle range and the courthouse building parking lot and building renovations. These capital expenditures have had an impact on fund balances during 2018. Fund balances associated with this construction have fallen by \$3,615,619 through October 15, 2018. We are projected to decrease fund balance (not considering any debt issued) in total for 2019 by (\$1,207,136). The Iberville Parish Solid Waste Fund will increase its budgeted fund balance for both amended 2018 and 2019 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 2019 budget also includes a balanced General Fund Budget. Because of a stagnant property values during 2018, property taxes remain the same as projected through 2018. The only material decrease in fund balance for 2019 is in the Special Revenue Fund which is in direct correlation with the several Capital Projects totaling \$6,289,303.

Relevant Financial Policies

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

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

Iberville Parish has developed a new policy and procedure manual and continues to update it accordingly.

Significant Budgetary Items and Trends

Budgeted Revenue Trend Analysis

As discussed in the previous paragraphs, Iberville Parish is predominately dependent on Sales and Property tax revenue to provide services to its citizens. The Finance Department projects Sales Tax revenues to remain flat from 2018 and 2019. The Use portion of our sales tax collections is heavily dependent on industrial plant maintenance and expansion. Property taxes tend to remain more constant, due to the increased property values from year to year.

Sales taxes are cyclical in nature. Based on historical data, in normal economic times, they rise and fall in 3 to 4 year increments. The cycle began a downward trend during 2018. We feel as if we reached the peak of this cycle in 2017, with taxes continuing to fall through 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 2018 operating budget expenditure total is \$37,234,935 and the 2019 operating budget expenditure total is \$37,717,205 for a net increase of \$482,270.

Capital budgeted expenditures have decreased from a 2018 amended budget amount of \$13,418,845 to a 2019 budgeted amount of \$9,974,303. This is a 34.53% decrease or \$3,444,542 from the 2018 amended budget.

Priorities and Issues for the 2019 Budget Year

Iberville Parish is projecting a decrease in Sales\Use Tax collections for 2019 and 2020. Because of strengthened 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 the hurricane 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 7 million in the last 3 years constructing facilities to deliver quality water throughout the parish.

Iberville Parish continues to commit resources to improving fire protection and fire ratings throughout the area. The commitment of \$1,500,000 to construct a new fire station to serve the Bayou Pigeon\Bayou Sorrel consolidated fire department is a testament to that commitment.

Capital Projects for 2019

Iberville Parish will expend \$9,974,303 for capital outlay projects for 2019. Some of the major projects that are included in the 2019 budget are as follows:

1. Iberville Parish has budgeted \$1,000,000 to complete significant water supply improvements throughout the parish. 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 continued design and construction of a Senior Center in North Iberville.
3. Iberville has budgeted \$500,000 for the replacement of various Road and Drainage vehicles.
4. Iberville has also budgeted \$700,000 for the continued construction of a rifle range and recreation facilities.
5. Iberville has budgeted \$300,000 for the continued remodel to the Animal Control Center.
6. Iberville has included \$1,500,000 for the capital maintenance of roadways and \$469,382 for heavy off road equipment.

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

Strategic Goals and Strategies

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

Distinguished Budget Presentation

The Finance Department received the "Distinguished Budget Presentation Award" from the Government Finance Officer's Association of the United States and Canada for the *2018 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 thirteenth consecutive year that the department has received this award. I commend the Finance Department for repeatedly demonstrating their commitment to excellent financial disclosure.

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

Sincerely,



Jessel M. Ourso, Jr.
Parish President



PARISH STRUCTURE

In 1997, a new form of government was established for the Parish that was written by a committee and voted on by registered voters – an elected Council with legislative authority and a parish-wide elected President who serves as the executive authority and is responsible for the administration of Parish government. Since the implementation of the Home Rule Charter, Parish residents have enjoyed increased services, improvements, and more efficient use of its resources. The Home Rule Charter provides the people of Iberville Parish:

- More access to government
- A balanced budget
- Full time Parish President elected by the voters of Iberville Parish
- A thirteen member Council elected in single member districts

BUDGET PROCESS

Operating Budget

The fiscal year of the Parish Government is January 1 through December 31. During the budget process, we strive to determine the best allocation of limited estimated revenues. A budget calendar provides an overall view of the budget process, and can help to ensure that all aspects were considered, and that adequate time has been devoted to meet deadlines. The budget calendar for the development of the 2019 Annual Operating Budget was as follows:

| | |
|--------------------|---|
| July 9, 2018 | Letters sent from the Parish President's Office to supervisors, directors, and coordinators seeking their departmental budget request |
| August 15, 2018 | Deadline for submitting budget requests |
| September 28, 2018 | Compilation of proposed budget sent to Parish President for review |
| October 16, 2018 | Proposed budget submitted to Parish Council |
| November 20, 2018 | Parish Council approval of proposed budget |
| January 1, 2019 | Operating Budget effective |

Budget request packets were sent to the departments and agencies in July 2018. 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 the operating budget is submitted, the



Council orders a public hearing to discuss the budget submitted. The final budget shall be adopted no later than thirty (30) days prior to the end of the fiscal year.

Capital Projects Budget

The Annual Operating Budget includes a section for Capital Improvement Programs. The Capital Project Budget is submitted and adopted at the same time as the Operating Budget. This section provides a summary of major capital improvements that are either continuing into or beginning in the new budget year. Major capital improvements are subject to separate budgetary processes, which often involve federal or state grants; therefore, detailed budgets are generally adopted or amended individually.

BUDGETARY STRUCTURE

The Annual Operating Budget for the Parish of Iberville includes Governmental and Proprietary funds that are budgeted and accounted for separately. All governmental funds are modified accrual. Proprietary Funds are full accrual.

Governmental funds are used to account for the following:

The General Fund is the general operating fund for the parish. This fund is used to account for all financial resources, except those required to be accounted for in another fund.

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 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*
- ❖ *Bayou Sorrel/Pigeon Consolidated Fire Department*
- ❖ *Parish Transportation*
- ❖ *Public Building Maintenance*
- ❖ *Vehicle & Equipment Replacement*
- ❖ *Sales Tax Roads*
- ❖ *Solid Waste*
- ❖ *Parishwide Water Operation SRI*
- ❖ *Fire District #2 (Bayou Blue)*
- ❖ *Iberville Medical Complex CDBG*
- ❖ *Community Service Block Grant*



- ❖ *E-911*
- ❖ *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.

- ❖ *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.

Fiduciary Funds are used to account for operations that are held in an agency capacity for others and cannot be used to support the parish's own programs.

- ❖ *Sales Tax*



FINANCIAL POLICIES

The Financial Policies were included in the Home Rule Charter which was adopted on January 18, 1997 and effective on October 31, 1997.

Basis of Budgeting

Except for the enterprise fund, the Parish Council budget is prepared on a modified accrual basis of accounting using a current financial resources measurement focus. Revenues are recognized to the extent that they are measurable and available. Available means that the revenues will be collected within 60 days of the end of the calendar year. Expenditures are recognized when measurable, generally when the liability is incurred, and will be liquidated with current resources. The enterprise fund is prepared on full accrual basis of accounting.

The Iberville Parish Annual Budget is adopted on a basis consistent with Generally Accepted Accounting Principles for all governmental funds except all capital project funds. All capital project funds adopt project-length budgets.

Budgetary Accounting

The Finance Department maintains budgetary control at the department or project level. Budget amendments within each department or project may be made with the approval of the department head, administration, and finance director. Supplement budget appropriations on a department level may be processed with the approval of the Parish President and the Parish Council. Unexpended appropriation lapses at year-end, except those for capital projects, which remain open until the projects are completed.

Use of One-Time Revenues

The Parish will limit the use of one-time revenues that cannot be relied on in future budget periods to non-recurring expenditures. One-time revenues are mainly from non-recurring grants, but can come from other areas. The majority of one-time revenues are for the fire departments and the Office of Emergency Preparedness; however, a few other departments, such as mosquito abatement and animal control, have received this type of funding as well.

Debt Issuance

The Parish will adhere to all legal or statutory limitations on debt level and capacity. Prior to the issuance of debt, an extensive evaluation of debt capacity will be conducted based on current financial capacity, projected future capacity, statutory and constitutional limitations, and bond covenants.



Expenditure Policies

The Parish will maintain a level of expenditures that will provide for the well-being and safety of the residents of the community. All expenditures made shall be for a public purpose, and no expenditures will be made which are prohibited by administrative directives, local ordinances, or federal and state statutes. The Parish will comply with the Public Bid Law in the procurement of goods and services.

Balancing the Operating Budget

The Parish shall prepare an itemized budget for each fund. The budget must be balanced. A "balanced budget" is defined as the total budgeted expenditures that shall not exceed the total estimated revenues, including beginning fund balances, available within each fund. In any fund in which expenditures/expenses exceed revenues, operating reserves shall be used to meet the shortfalls. The 2018 budget was balanced primarily by tax revenue, fund balance and conservative expenditure forecasts.

LEGAL REQUIREMENTS

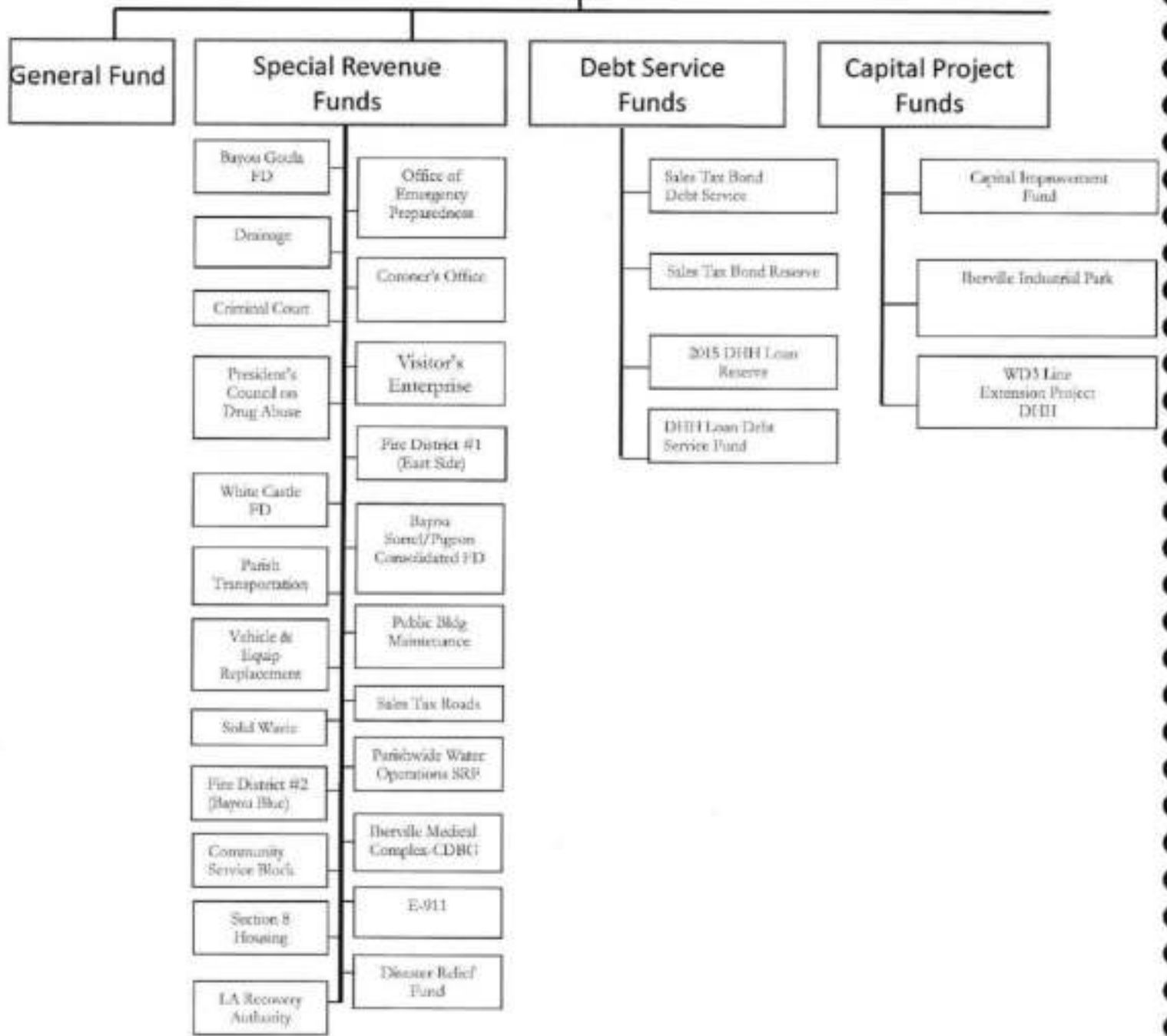
Budget Amendments

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

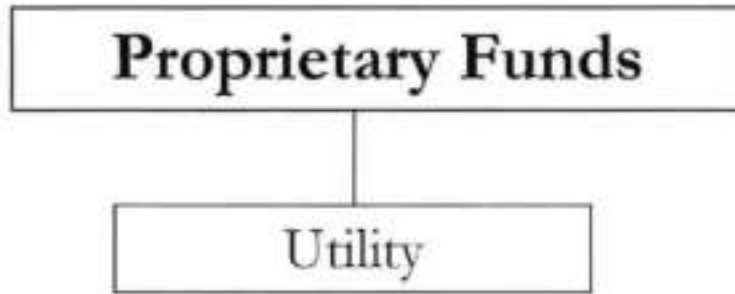
The appropriated budget is prepared by fund, function, and department. The Parish President may transfer part or all of any unencumbered appropriations within programs (funds), except that no transfer shall be made to or from the salary accounts unless approved by the Council by ordinance. Transfers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



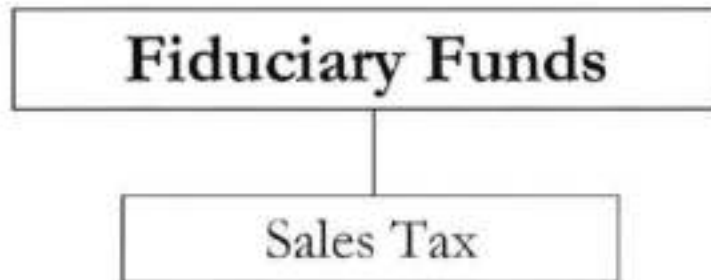
Governmental Funds



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



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



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

ORGANIZATIONAL CHART

Citizens of Iberville Parish

Executive Branch

President J. Mitchell Ourso, Jr.

Administrative

Chief Administrative Officer
Edward A. Song, Jr.

Finance

Finance Director
Randall W. Dunn

Human Resources

Human Resource Director
Chantene Siffin

Social Services

Office of Community Service Director
Randolph Ware

Public Works

Public Works Director
Mark Migliaccio

Public Safety

Office of Emergency Preparedness
Laurie Dumas

General Services

Public Building Maintenance
Public Building Maintenance Director
Troy Trappan

Utility Department

Utility Director
Mark Migliaccio

Sales Tax

Sales Tax Director
David Hall

Legislative Branch

Council Members (Elected)

Warren Taylor – District 1

Mitchel J. Ourso – District 2

Thomas E. Dominique, Sr – District 3

Leonard Jackson – 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 "Pete" Kelley – District 10

Timothy J. Vallet – District 11

Matthew H. Jewell – District 12

Bart B. Morgan – District 13

Registrar of Voters
Component Units

Judicial Branch

Court Reporters

Public Defender

Justice of the Peace

Constables

Jury Commissioners

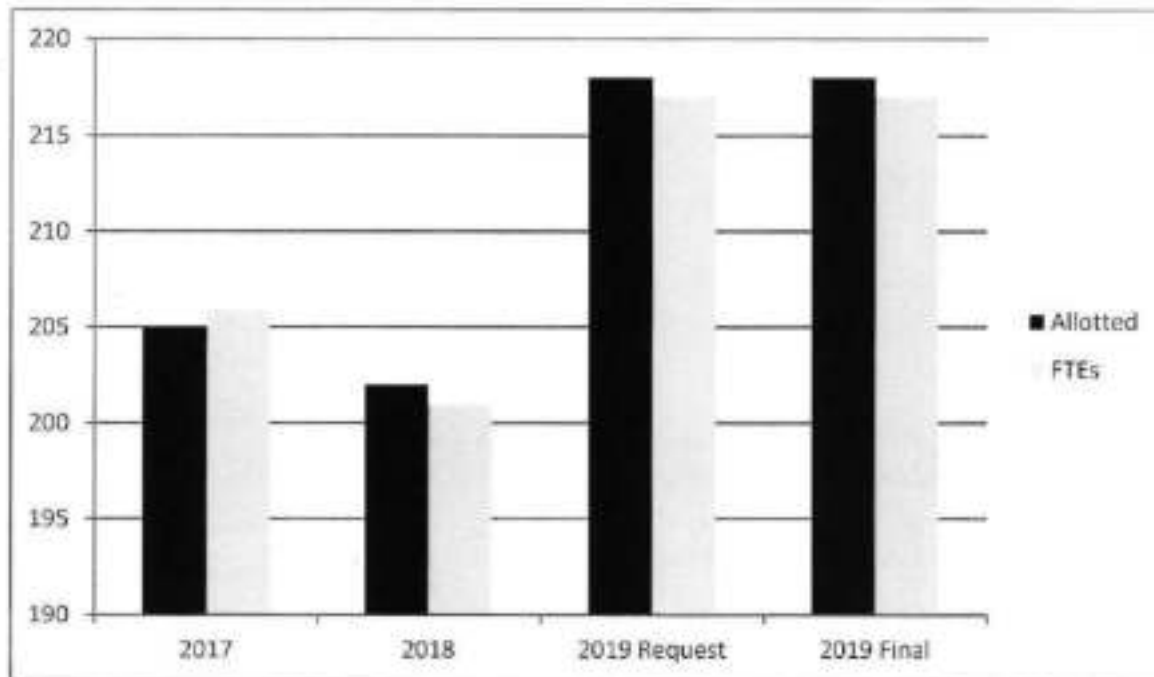


Budgeted Full-time Equivalent Summary

To accurately follow past staffing and human resource allocation decisions by program, a three-year history of full-time equivalents by department is presented on page 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 2018 to FY 2019 will increase by 10.00 FTE's. This increase was due to the staffing of fire departments.



Iberville Parish Council
Plaquemine, LA
Summary of Allotted and Final Full-Time Equivalent Positions
2019 Budget

| Branch of Government | 2017 | | 2018 | | 2019 Request | | 2019 Final | | 2018 to 2019 Inc. (Dec.) | |
|---|----------|-------|----------|-------|--------------|-------|------------|-------|--------------------------|------|
| | Allotted | FTEs | Allotted | FTEs | Allotted | FTEs | Allotted | FTEs | Allotted | FTEs |
| Executive Branch | | | | | | | | | | |
| <i>Administrative</i> | | | | | | | | | | |
| Parish President | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Chief Administrative Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Receptionist | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - | - |
| <i>Finance</i> | | | | | | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Asst. Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Accts. Receivable/Purchasing Agt | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Accts. Payable Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Budget Analyst | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Fixed Asset Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <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. Operator 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/Barr/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 | - | - | - | - | - | - | - | - |
| Barr 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 | - | - | - | - | - | - | - | - |
| Traffic 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 | - | - |
| Labors 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
2019 Budget

| Branch of Government | 2017 | | 2018 | | 2019 Request | | 2019 Final | | 2018 to 2019 Inc. (Dec.) | |
|--|----------|------|----------|------|--------------|------|------------|------|--------------------------|------|
| | Allotted | FTEs | Allotted | FTEs | Allotted | FTEs | Allotted | FTEs | Allotted | FTEs |
| <i>Laborer II</i> | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - | - |
| <i>Boom Truck Driver</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Custodian</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Sign Crew/ALSOH</i> | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - | - |
| <i>Parts Runner</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Solid Waste</i> | | | | | | | | | | |
| <i>Coordinator</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Receptionist</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Driver</i> | - | - | - | - | - | - | - | - | - | - |
| <i>Subs Tax</i> | | | | | | | | | | |
| <i>Director</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Accounting Clerk</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Clerk</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Office Assistant</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Public Safety</i> | | | | | | | | | | |
| <i>Safety</i> | | | | | | | | | | |
| <i>Safety Coordinator</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Emergency Preparedness/911</i> | | | | | | | | | | |
| <i>Director</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Training & Relief Officer</i> | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - | - |
| <i>Shift Supervisor/Dispatcher</i> | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | - | - |
| <i>911 Call Taker/Dispatcher</i> | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | - | - |
| <i>Mapping</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>General Services</i> | | | | | | | | | | |
| <i>Director</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Job Training Coordinator</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Animal Control</i> | | | | | | | | | | |
| <i>Supervisor</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Secretary III</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Officer</i> | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - | - |
| <i>Student Worker</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Veteran's Affairs</i> | | | | | | | | | | |
| <i>Van Driver</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Fire Department</i> | | | | | | | | | | |
| <i>DR, Fire & Emergency Services</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Firemen</i> | - | - | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | - | - |
| <i>Building Inspection</i> | | | | | | | | | | |
| <i>Bldg. Inspector</i> | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - | - |
| <i>Bldg. Permit Assistant</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Environmental Services</i> | | | | | | | | | | |
| <i>Specialist</i> | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Waste Management</i> | | | | | | | | | | |
| <i>Driver</i> | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - | - |
| <i>Health Unit</i> | | | | | | | | | | |
| <i>Receptionist</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Coalition Aging</i> | | | | | | | | | | |
| <i>Director</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Secretary</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Bookkeeper</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Site Manager</i> | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - | - |
| <i>Sr. Center Activity Coordinator</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Nutrition Coordinator</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Assessment Coordinator</i> | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| <i>Transportation Driver</i> | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | (2.00) | - |
| <i>Student Worker</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
2019 Budget

| Branch of Government | 2017 | | 2018 | | 2019 Request | | 2019 Final | | 2018 to 2019 Inc. (Dec.) | |
|---|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------------|----------|
| | Positions Allotted | FTEs | Positions Allotted | FTEs | Positions Allotted | FTEs | Positions Allotted | FTEs | Positions Allotted | FTEs |
| Multi-Purpose Center | | | | | | | | | | |
| 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 | - | - |
| Civic Center | | | | | | | | | | |
| Director | - | - | 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 | - | - |
| Solutions Office | | | | | | | | | | |
| Receptionist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Counselor | 2.00 | 3.00 | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | (1.00) | - |
| North Iberville Community Center | | | | | | | | | | |
| Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Taxim | | | | | | | | | | |
| Visitor Service Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Visitor Service Specialist | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | - | - |
| Public Building Maintenance | | | | | | | | | | |
| Wdg Maintenance Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Wdg & 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 | - | - |
| Total Executive Branch | 167.00 | 170.00 | 176.00 | 175.00 | 175.00 | 175.00 | 175.00 | 175.00 | (1.00) | - |
| Legislative Branch | | | | | | | | | | |
| Council | | | | | | | | | | |
| 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 | - | - |
| Registrar of Voters | | | | | | | | | | |
| 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 | - | - |
| Total Legislative Branch | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | 18.00 | - | - |
| Judicial Branch | | | | | | | | | | |
| Court Reporter | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | - | - |
| Public Defender | - | - | - | - | - | - | - | - | - | - |
| Clerks | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | - | - |
| Jury Commissioners | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | - | - |
| Justices of Peace | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | - | - |
| Total Judicial Branch | 19.00 | 19.00 | 19.00 | 19.00 | 19.00 | 19.00 | 19.00 | 19.00 | - | - |
| TOTAL ALL BRANCHES | 204.00 | 207.00 | 213.00 | 212.00 | 212.00 | 212.00 | 212.00 | 212.00 | (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* receives 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 Department**

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.



Department Overview

- **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. Pro-rata appropriations from municipalities within the parish, the Parish Council and a federal matching grant for administrative costs from the Federal Emergency Management Agency provides financing for this department.

- **Mapping**

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



Department Overview

- **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 larvicide 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 for the seniors of the parish.



Department Overview

- **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 serves 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 that provide counseling for all parish residents with regard to prevention and treatment. Grants and transfers from the General Fund provide financing for this department.

- **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

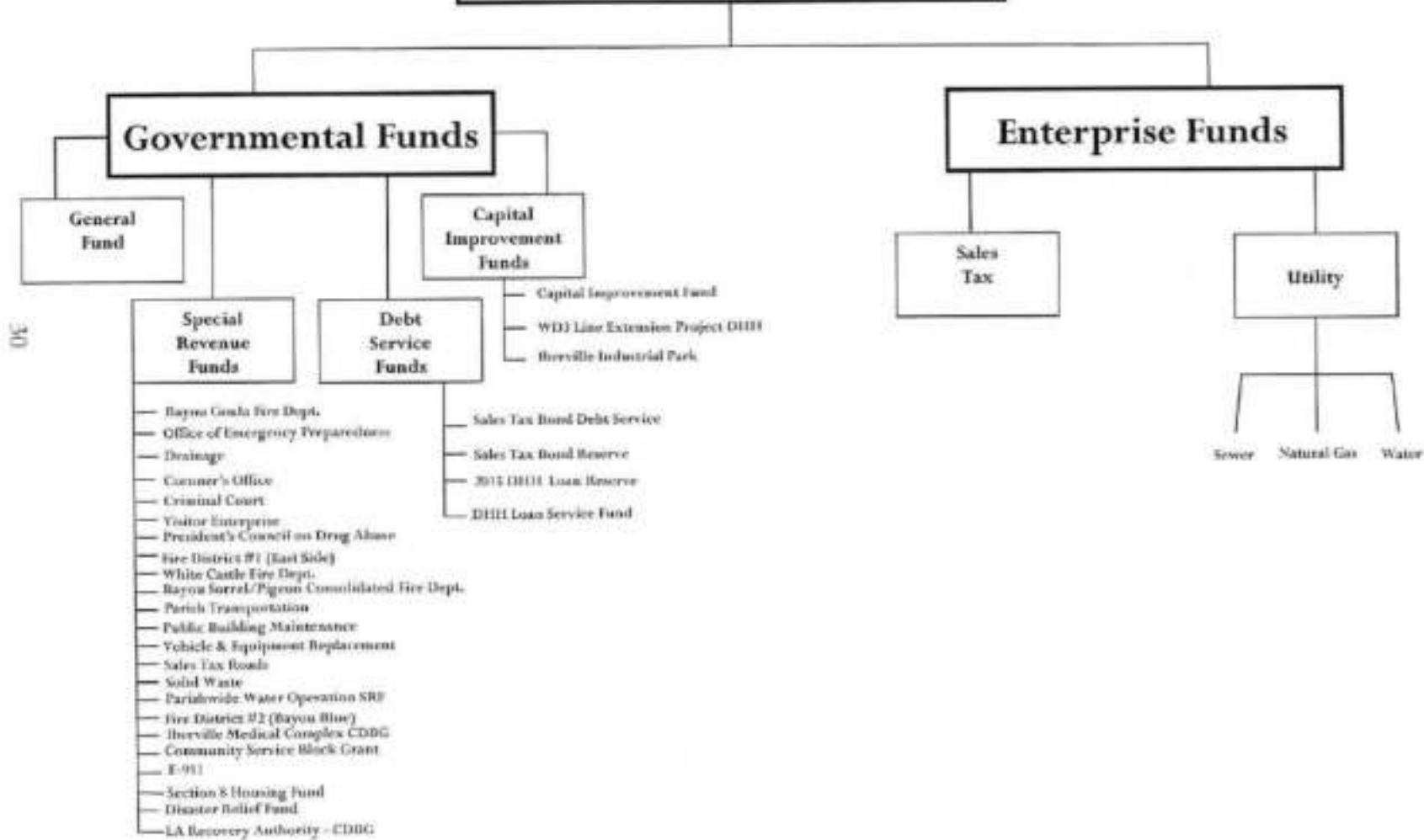
The registrar of voters is responsible for maintaining a current list of all registered voters within Iberville Parish. The Iberville Parish Council appoints a state employee for the Registrar of Voters.

18th 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

Iberville Parish Budgeting Funds



30



Personnel Policies Overview

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

Salaries and benefits are recognized for all full-time and part-time positions. Iberville Parish has nine (9) fire departments, of which the Parish Council governs five (5) departments. The remaining four (4) 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 paid either 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 11.50% of the employee's salary towards retirement.



Other Contributions

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

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

BUDGET SUMMARIES



Iberville Parish Council
 Plaquemine, Louisiana
CONSOLIDATED RECAP
 2019 Budget
 (2018 Original Budget)

| | Governmental Fund Type | | | | Proprietary Fund Type | | | | |
|--|------------------------|-------------------|------------------|--------------------|-----------------------|-------------------|-----------------|-------------------|-----------------|
| | General Fund | Spec. Inv. Fund | Debt Service | Cap. Proj. Fund | Total Gov. Funds | 2018 | Original Budget | 2019 | Original Budget |
| REVENUES | | | | | | | | | |
| Taxes & Franchises | \$ 7,156,000 | \$ 17,031,000 | \$ 2,100,000 | \$ 2,720,000 | \$ 19,107,000 | \$ 19,107,000 | \$ - | \$ 19,107,000 | \$ - |
| Intergovernmental | 555,000 | | | | 555,000 | 555,000 | | 555,000 | |
| Enterprise & Permits | 503,300 | 4,351,307 | | | 4,854,607 | 4,351,307 | | 4,351,307 | |
| Interest | 69,000 | 245,604 | | | 314,604 | 245,604 | | 245,604 | |
| Fees & Professions | 50,000 | 2,050,000 | | | 2,100,000 | 2,050,000 | | 2,050,000 | |
| Gifts, Grants and Commissions | 50,000 | 114,439 | | 33,000 | 297,439 | 114,439 | | 114,439 | |
| Use of Money and Property | 6,400,500 | 27,600,000 | | | 34,000,500 | 34,000,500 | | 34,000,500 | |
| Administrative Revenues | | | | | | | | | |
| In-Kind Revenues | | | | | | | | | |
| TOTAL REVENUES | 14,413,100 | 31,452,337 | 2,100,000 | 2,753,000 | 42,718,437 | 42,718,437 | - | 42,718,437 | - |
| EXPENDITURES | | | | | | | | | |
| Printing Assistance Payments | 6,042,011 | 2,302,271 | | | 8,344,282 | 8,344,282 | | 8,344,282 | |
| General Government | 2,061,532 | 2,856,300 | | | 4,917,832 | 4,917,832 | | 4,917,832 | |
| Public Works | 1,076,818 | 8,344,196 | | | 9,421,014 | 9,421,014 | | 9,421,014 | |
| Health & Welfare | 1,667,140 | 1,341,270 | | | 3,008,410 | 3,008,410 | | 3,008,410 | |
| Culture & Recreation | 221,129 | 92,200 | | | 313,329 | 313,329 | | 313,329 | |
| Elder Transportation | 125,880 | 96,139 | | | 222,019 | 222,019 | | 222,019 | |
| 44 Staff | | | | | | | | | |
| Capital Outlay | 99,000 | 6,296,812 | | 6,395,812 | 11,266,812 | 11,266,812 | | 11,266,812 | |
| Debt Service | | | | | | | | | |
| Interest | 205,000 | 1,215,000 | | | 1,420,000 | 1,420,000 | | 1,420,000 | |
| Principal | | 933,550 | | | 933,550 | 933,550 | | 933,550 | |
| Printing Agent Fees | | | | | | | | | |
| TOTAL EXPENDITURES | 11,176,520 | 27,692,271 | 1,899,500 | 4,359,000 | 35,127,291 | 35,127,291 | 4,130 | 35,131,421 | 4,130 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 3,236,580 | 3,760,066 | 200,500 | (3,606,000) | 3,591,146 | 3,591,146 | (4,130) | 3,587,016 | (4,130) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Operating Transfers In | 12,000 | 540,000 | | | 552,000 | 552,000 | | 552,000 | |
| Lottery Proceeds | | | | 1,400,000 | 1,400,000 | 1,400,000 | | 1,400,000 | |
| Proceeds from Sale of Assets | 240,000 | 39,200 | | | 279,200 | 279,200 | | 279,200 | |
| Operating Transfers Out | | (37,800) | | | (37,800) | (37,800) | | (37,800) | |
| TOTAL OTHER FINANCING SOURCES (USES) | 240,000 | 371,200 | - | 1,400,000 | 1,611,200 | 1,611,200 | - | 1,611,200 | - |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | 3,476,580 | 4,131,266 | 200,500 | (2,206,000) | 5,202,346 | 5,202,346 | (4,130) | 5,198,216 | (4,130) |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | 7,900,775 | 29,098,521 | 2,429,774 | 20,821 | 39,450,891 | 39,450,891 | 18,000 | 39,468,891 | 18,000 |
| FUND BALANCE (DEFICIT) AT END OF YEAR | 11,377,355 | 33,229,587 | 2,630,274 | (2,206,000) | 42,021,216 | 42,021,216 | 13,870 | 42,035,086 | 13,870 |

Iberville Parish Council
Flaguette, Louisiana
CONSOLIDATED RECAP
2019 Budget
(2018 Revised Budget)

| | General Fund | | | | Special Fee Fund | | | | Debt Service | | | | Cap Exp Fund | | | | Transf. Fund | | | | Total Comp. Funds | | | | Proprietary Fund Type | | | | |
|--|-------------------|-------------------|-------------------|--|-------------------|-------------------|-------------------|--|------------------|------------------|------------------|--|--------------------|--------------------|--------------------|--|--------------|---------|--------|--|-------------------|---------|--------|--|-----------------------|---------|--------|--|--|
| | 2018 | Revised | Budget | | 2018 | Revised | Budget | | 2018 | Revised | Budget | | 2018 | Revised | Budget | | 2018 | Revised | Budget | | 2018 | Revised | Budget | | 2018 | Revised | Budget | | |
| REVENUES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Taxes & Permits | 7,125,000 | 7,125,000 | 7,125,000 | | 15,114,597 | 15,114,597 | 15,114,597 | | 2,410,483 | 2,410,483 | 2,410,483 | | 2,670,489 | 2,670,489 | 2,670,489 | | | | | | | | | | | | | | |
| Liquor & Casino | 353,000 | 353,000 | 353,000 | | 4,287,348 | 4,287,348 | 4,287,348 | | | | | | 355,000 | 355,000 | 355,000 | | | | | | | | | | | | | | |
| Intergovernmental Revenues | 1,212,500 | 1,212,500 | 1,212,500 | | 351,304 | 351,304 | 351,304 | | | | | | 1,600,000 | 1,600,000 | 1,600,000 | | | | | | | | | | | | | | |
| Fees & Fines | 7,000 | 7,000 | 7,000 | | 2,018,798 | 2,018,798 | 2,018,798 | | | | | | 2,131,796 | 2,131,796 | 2,131,796 | | | | | | | | | | | | | | |
| Port Charges and Commissions | 57,000 | 57,000 | 57,000 | | 30,000 | 30,000 | 30,000 | | | | | | 502,004 | 502,004 | 502,004 | | | | | | | | | | | | | | |
| Use of Money and Property | 80,000 | 80,000 | 80,000 | | 482,198 | 482,198 | 482,198 | | | | | | 1,813,203 | 1,813,203 | 1,813,203 | | | | | | | | | | | | | | |
| Miscellaneous Revenues | 3,050,000 | 3,050,000 | 3,050,000 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| In-Kind Revenues | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL REVENUES | 24,867,300 | 24,867,300 | 24,867,300 | | 22,653,311 | 22,653,311 | 22,653,311 | | 2,100,883 | 2,100,883 | 2,100,883 | | 41,331,872 | 41,331,872 | 41,331,872 | | | | | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Housing Assistance Programs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Government | 6,554,300 | 6,554,300 | 6,554,300 | | 1,781,348 | 1,781,348 | 1,781,348 | | | | | | 8,956,456 | 8,956,456 | 8,956,456 | | | | | | | | | | | | | | |
| Public Safety | 2,372,182 | 2,372,182 | 2,372,182 | | 2,997,418 | 2,997,418 | 2,997,418 | | | | | | 4,209,210 | 4,209,210 | 4,209,210 | | | | | | | | | | | | | | |
| Public Works | 1,642,181 | 1,642,181 | 1,642,181 | | 8,533,252 | 8,533,252 | 8,533,252 | | | | | | 10,172,557 | 10,172,557 | 10,172,557 | | | | | | | | | | | | | | |
| Health & Welfare | 1,708,000 | 1,708,000 | 1,708,000 | | 1,608,531 | 1,608,531 | 1,608,531 | | | | | | 3,317,427 | 3,317,427 | 3,317,427 | | | | | | | | | | | | | | |
| Culture & Recreation | 236,000 | 236,000 | 236,000 | | 705,832 | 705,832 | 705,832 | | | | | | 1,032,453 | 1,032,453 | 1,032,453 | | | | | | | | | | | | | | |
| Economic Development | 200,000 | 200,000 | 200,000 | | 62,813 | 62,813 | 62,813 | | | | | | 262,297 | 262,297 | 262,297 | | | | | | | | | | | | | | |
| In-Kind | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Outlay | 570,000 | 570,000 | 570,000 | | 8,146,645 | 8,146,645 | 8,146,645 | | 4,300,000 | 4,300,000 | 4,300,000 | | 15,411,645 | 15,411,645 | 15,411,645 | | | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Principal | | | | | 38,704 | 38,704 | 38,704 | | 14,250,000 | 14,250,000 | 14,250,000 | | 1,420,000 | 1,420,000 | 1,420,000 | | | | | | | | | | | | | | |
| Interest | | | | | | | | | 399,530 | 399,530 | 399,530 | | 420,254 | 420,254 | 420,254 | | | | | | | | | | | | | | |
| Private Agency Fees | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL EXPENDITURES | 11,673,663 | 11,673,663 | 11,673,663 | | 24,234,176 | 24,234,176 | 24,234,176 | | 2,018,550 | 2,018,550 | 2,018,550 | | 43,427,780 | 43,427,780 | 43,427,780 | | | | | | | | | | | | | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 13,193,637 | 13,193,637 | 13,193,637 | | 8,419,135 | 8,419,135 | 8,419,135 | | 82,333 | 82,333 | 82,333 | | (2,095,908) | (2,095,908) | (2,095,908) | | | | | | | | | | | | | | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operating Transfers In | 916,000 | 916,000 | 916,000 | | 2,025,136 | 2,025,136 | 2,025,136 | | 48,543 | 48,543 | 48,543 | | 2,089,587 | 2,089,587 | 2,089,587 | | | | | | | | | | | | | | |
| Joint Projects | | | | | 1,500,000 | 1,500,000 | 1,500,000 | | 1,693,000 | 1,693,000 | 1,693,000 | | 3,193,000 | 3,193,000 | 3,193,000 | | | | | | | | | | | | | | |
| Private (Grant) Sale of Assets | | | | | 99,300 | 99,300 | 99,300 | | | | | | 99,300 | 99,300 | 99,300 | | | | | | | | | | | | | | |
| Operating Transfers Out | (400,000) | (400,000) | (400,000) | | (1,616,657) | (1,616,657) | (1,616,657) | | (12,667) | (12,667) | (12,667) | | (7,188,257) | (7,188,257) | (7,188,257) | | | | | | | | | | | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) | (484,000) | (484,000) | (484,000) | | 1,566,481 | 1,566,481 | 1,566,481 | | (12,667) | (12,667) | (12,667) | | 3,193,000 | 3,193,000 | 3,193,000 | | | | | | | | | | | | | | |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | 12,709,637 | 12,709,637 | 12,709,637 | | 1,555,402 | 1,555,402 | 1,555,402 | | 79,666 | 79,666 | 79,666 | | 862,615 | 862,615 | 862,615 | | | | | | | | | | | | | | |
| FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR | 8,110,942 | 8,110,942 | 8,110,942 | | 26,802,122 | 26,802,122 | 26,802,122 | | 1,239,631 | 1,239,631 | 1,239,631 | | 38,981,371 | 38,981,371 | 38,981,371 | | | | | | | | | | | | | | |
| FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR | 16,221,579 | 16,221,579 | 16,221,579 | | 28,358,524 | 28,358,524 | 28,358,524 | | 2,333,330 | 2,333,330 | 2,333,330 | | 40,144,266 | 40,144,266 | 40,144,266 | | | | | | | | | | | | | | |

Iberville Parish Council
 Plaquemine, Louisiana
CONSOLIDATED RECAP
 2019 Budget

| | Governmental Fund Type | | | | Proprietary Fund Type | | | |
|--|------------------------|-------------------|------------------|------------------|-----------------------|------------------|---------------------|------------------|
| | General Fund | Open Res Fund | Debt Service | Cap Proj Fund | Total Gov Funds | Sales Tax Dept | Public Utility Dept | Total Prop Fund |
| | 2019 Budget | 2019 Budget | 2019 Budget | 2019 Budget | 2019 Budget | 2019 Budget | 2019 Budget | 2019 Budget |
| REVENUES | | | | | | | | |
| Taxes & Franchises | \$ 7,125,000 | \$ 4,486,291 | \$ 2,081,557 | \$ 2,331,000 | \$ 36,537,158 | \$ 875,569 | \$ - | \$ 875,569 |
| License & Permits | 345,000 | - | - | - | 345,000 | - | - | - |
| Intergovernmental Revenues | 1,254,660 | 1,485,619 | - | - | 2,770,279 | - | - | - |
| Fees & Contributions | 54,800 | 2,880,206 | - | 30,000 | 3,288,796 | 6,784,600 | 6,784,600 | 13,569,200 |
| Use of Money and Property | 80,000 | 791,130 | - | - | 871,130 | 9,000 | 9,000 | 18,000 |
| Miscellaneous Revenues | 5,034,030 | 447,540 | - | - | 5,481,570 | 47,600 | 47,600 | 95,200 |
| TOTAL REVENUES | 14,067,590 | 10,786,856 | 2,081,557 | 2,361,000 | 38,214,512 | 875,569 | 6,837,200 | 7,712,769 |
| EXPENDITURES | | | | | | | | |
| Housing Assistance Payments | 6,976,290 | 1,681,094 | - | 3,000,000 | 10,657,284 | 875,569 | 875,569 | 11,532,853 |
| General Government | 2,261,548 | 2,426,104 | - | - | 4,711,212 | - | - | - |
| Public Safety | 1,643,319 | 8,671,575 | - | - | 10,314,893 | 6,636,700 | 6,636,700 | 16,951,593 |
| Health & Welfare | 1,795,898 | 1,713,335 | - | - | 3,509,233 | - | - | - |
| Capital & Equipment | 362,118 | 703,339 | - | - | 1,065,457 | - | - | - |
| Other Expenditures | 195,803 | 68,716 | - | - | 264,519 | - | - | - |
| Capital Outlay | 90,000 | 6,280,303 | - | 3,000,000 | 15,170,303 | 400,000 | 400,000 | 15,570,303 |
| Debt Service | 126,260 | 1,337,001 | 1,337,001 | - | 2,700,261 | 54,000 | 54,000 | 58,400 |
| Interest | 77,045 | 336,331 | 336,331 | - | 749,711 | 42,700 | 42,700 | 46,900 |
| Printing and Supplies | 13,699,315 | 31,891,373 | 2,113,331 | 3,361,000 | 49,065,019 | 875,569 | 3,124,400 | 42,064,988 |
| TOTAL EXPENDITURES | 40,781,118 | 52,101,818 | 4,786,663 | 7,401,000 | 112,710,599 | 1,401,269 | 7,604,669 | 9,006,938 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | | | | |
| | \$ (26,713,528) | \$ (41,314,962) | \$ (2,705,106) | \$ (5,039,999) | \$ (74,496,087) | \$ (525,700) | \$ (767,469) | \$ (793,169) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Operating Transfers In | 883,000 | - | - | 1,000,000 | 1,883,000 | - | - | - |
| Loan Proceeds | 466,319 | - | - | - | 466,319 | - | - | - |
| Personnel Grant Sale of Assets | 50,200 | - | - | - | 50,200 | - | - | - |
| Operating Transfers Out | (883,000) | - | - | - | (883,000) | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 416,519 | 0 | 0 | 1,000,000 | 1,466,519 | 0 | 0 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | | | | | | | | |
| | \$ (26,297,009) | \$ (41,314,962) | \$ (2,705,106) | \$ (4,039,999) | \$ (73,029,568) | \$ (525,700) | \$ (767,469) | \$ (793,169) |
| FUND BALANCE/EQUITY (DEFICIT) AT BEGINNING OF YEAR | | | | | | | | |
| | \$ 22,388,268 | \$ 22,388,268 | \$ 22,388,268 | \$ 22,388,268 | \$ 88,716,836 | \$ 22,388,268 | \$ 22,388,268 | \$ 111,105,104 |
| FUND BALANCE/EQUITY (DEFICIT) AT END OF YEAR | | | | | | | | |
| | \$ 22,388,268 | \$ 22,388,268 | \$ 22,388,268 | \$ 22,388,268 | \$ 15,687,268 | \$ 21,862,568 | \$ 21,590,799 | \$ 109,514,935 |

Iberville Parish Council
 Plaquemine, Louisiana
General Fund - Governmental Fund Type
 2019 Combined Budget Summary

| | General Fund 2018 Original | General Fund 2018 Revised | General Fund 2019 Budget |
|--|-------------------------------|------------------------------|-----------------------------|
| REVENUES | | | |
| Taxes & Franchises | 1,000,000 | 1,125,000 | 1,125,000 |
| License & Permits | 100,000 | 330,000 | 345,000 |
| Intergovernmental Revenues | 253,300 | 1,233,700 | 1,214,400 |
| Fees & Fines/forfeits | | 3,000 | |
| Fees-Changes and Commissions | 49,000 | 57,500 | 54,500 |
| Use of Money and Property | 55,000 | 80,000 | 80,000 |
| Miscellaneous Revenues | 4,880,200 | 1,000,315 | 5,204,830 |
| In Kind Revenues | | | |
| TOTAL REVENUES | 14,215,100 | 14,883,315 | 14,883,315 |
| EXPENDITURES | | | |
| Housing Assistance Payments | | | |
| General Government | 6,092,637 | 6,894,300 | 8,076,675 |
| Public Safety | 2,000,000 | 2,373,332 | 2,281,830 |
| Public Works | 1,286,418 | 1,643,285 | 1,543,311 |
| Health & Welfare | 1,669,119 | 1,188,418 | 1,753,998 |
| Culture & Recreation | 222,120 | 126,405 | 342,119 |
| Economic Development | 195,580 | 200,390 | 395,880 |
| Other Expenditures | | | |
| In Kind | | | |
| Capital Outlay | 390,000 | 338,000 | 343,000 |
| Debt Service | | | |
| Principal | | | |
| Interest | | | |
| TOTAL EXPENDITURES | 13,176,329 | 13,673,140 | 13,133,333 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 1,238,771 | 1,210,175 | 1,750,000 |
| OTHER FINANCING SOURCES/USES | | | |
| Operating Transfers In | 22,000 | 116,656 | --- |
| Loans Proceeds | | | |
| Proceeds from the Sale of Assets | | | |
| Operating Transfers Out | (540,833) | (550,000) | (511,860) |
| TOTAL OTHER FINANCING SOURCES/USES | (318,833) | (433,344) | (511,860) |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | 919,938 | 776,831 | 1,238,140 |
| FUND BALANCE DEFICIT AT BEGINNING OF YEAR | 1,655,725 | 6,119,512 | 6,278,643 |
| FUND BALANCE DEFICIT AT END OF YEAR | 735,787 | 5,342,681 | 5,040,503 |

Iberville Parish Council
 Plaquemine, LA
 Special Revenue Funds - Governmental Fund Type
 2019 Combined Budget Summary
 (2018 Original)

| | Bases Prior YTD 2018 Original | Bases Prior YTD 2018 Original | Bases Prior YTD 2018 Original | Emergency Provisional 2019 Original | Exchange Miscellaneous 2018 Original | Carries 2018 Original | Current Year Fund 2018 Original | Assets/Reserve Fund 2018 Original | Fin. Control on Exp. Acct. 2018 Original |
|--|----------------------------------|----------------------------------|----------------------------------|---|--|--------------------------|---------------------------------------|---|--|
| REVENUES | | | | | | | | | |
| Taxes & Franchise | 303,000 | 280,500 | 260,000 | - | 2,000,000 | 253,000 | - | 64,000 | - |
| Fees & Services | | | | | | | | | |
| Administrative Services | 4,300 | 4,250 | 3,100 | 10,200 | 5,000 | | 100,000 | 115,200 | 20,000 |
| Fees & Professions | | | | | | | | | 96,000 |
| Permit Design and Construction | | | | | | 72,000 | | | 10,000 |
| Use of Money and Property | | | | | | | | | |
| Miscellaneous Revenues | | | | 500 | | | | | |
| TOTAL REVENUES | 307,300 | 284,750 | 263,100 | 10,700 | 2,005,000 | 325,000 | 100,000 | 169,200 | 116,000 |
| EXPENDITURES | | | | | | | | | |
| Housing Assistance Payments | | | | | | | | | |
| General Government | | | | | | | 172,148 | | |
| Main Safety | 243,000 | 90,200 | 194,000 | 256,800 | | 190,000 | | | 254,500 |
| Police Work | | | | | | | | | |
| Health & Welfare | | | | | | | | | |
| Children & Recreation | | | | | | | | | |
| Economic Development | | | | | | | | | |
| Other Institutions | | | | | | | | | |
| As Sued | | | | | | | | | |
| Capital Outlay | 500,000 | 500,000 | 500,000 | | 500,000 | | | | |
| Debt Service | | | | | | | | | |
| Principal | | | | | | | | | |
| Interest | | | | | | | | | |
| TOTAL EXPENDITURES | 243,000 | 490,200 | 694,000 | 256,800 | 2,005,000 | 190,000 | 172,148 | 172,148 | 254,500 |
| EXCESS DEFICIENCY OF REVENUES OVER EXPENDITURES | 63,300 | -305,450 | -430,900 | -146,100 | - | 135,000 | -72,148 | -3,948 | -138,500 |
| OTHER FINANCING SOURCES/USES | | | | | | | | | |
| Operating Transfers In | | | | | | | | | |
| Loan Proceeds | | | | | | | | | |
| Proceeds from Sale of Assets | | | | | | | | | |
| Operating Transfers Out | | | | | | | | | |
| TOTAL OTHER FINANCING SOURCES/USES | - | - | - | - | - | - | 270,000 | 270,000 | 145,000 |
| EXCESS DEFICIENCY OF REVENUES & OTHER SOURCES OVER EXPENDITURES | 63,300 | -305,450 | -430,900 | -146,100 | - | 135,000 | -72,148 | -3,948 | -138,500 |
| FUND BALANCE DEFICIT AT BEGINNING OF YEAR | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| FUND BALANCE DEFICIT AT END OF YEAR | 536,700 | 294,550 | -97,800 | -246,100 | - | 265,000 | -32,148 | -3,948 | -193,500 |

Iberville Parish Council
 Plaquemine, LA
Special Revenue Funds - Governmental Fund Type
 2019 Combined Budget Summary
 (2018 Original)

| | 2018 Original | | 2019 Original | | 2018 Original | | 2019 Original | | 2018 Original | | 2019 Original | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2018 Original | 2019 Original | 2018 Original | 2019 Original | 2018 Original | 2019 Original | 2018 Original | 2019 Original | 2018 Original | 2019 Original | 2018 Original | 2019 Original |
| REVENUE | | | | | | | | | | | | |
| Taxes & Fees - Sales | 400,000 | 500,000 | 400,000 | 500,000 | 400,000 | 500,000 | 400,000 | 500,000 | 400,000 | 500,000 | 400,000 | 500,000 |
| License & Permits | 21,725 | 40,000 | 21,725 | 40,000 | 21,725 | 40,000 | 21,725 | 40,000 | 21,725 | 40,000 | 21,725 | 40,000 |
| Intergovernmental Revenues | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Fees & Penalties | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Fees - Change and Construction | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Fees of Necessity and Property | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Membership Revenues | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Interest Revenues | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| TOTAL REVENUES | 500,000 | 600,000 | 500,000 | 600,000 | 500,000 | 600,000 | 500,000 | 600,000 | 500,000 | 600,000 | 500,000 | 600,000 |
| EXPENDITURES | | | | | | | | | | | | |
| Moving Expenses - Papers | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| General Government | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Public Safety | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Public Works | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Health & Welfare | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Community Development | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Other Expenditures | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Debt | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Capital Outlay | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Debt Service | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Principal | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Interest | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| TOTAL EXPENDITURES | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (500,000) | (400,000) | (500,000) | (400,000) | (500,000) | (400,000) | (500,000) | (400,000) | (500,000) | (400,000) | (500,000) | (400,000) |
| OTHER FINANCING SOURCES/USES | | | | | | | | | | | | |
| Outgoing Transfers In | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Loan Proceeds | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Proceeds from Sale of Assets | | | | | | | | | | | | |
| Outgoing Transfers Out | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| OTHER OTHER FINANCING | | | | | | | | | | | | |
| REVENUES | 500,000 | 600,000 | 500,000 | 600,000 | 500,000 | 600,000 | 500,000 | 600,000 | 500,000 | 600,000 | 500,000 | 600,000 |
| EXPENDITURES | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| FUND BALANCE (DEFICIENCY) AT BEGINNING OF YEAR | | | | | | | | | | | | |
| FUND BALANCE (DEFICIENCY) AT END OF YEAR | | | | | | | | | | | | |

Iberville Parish Council
 Plaquemine, LA
Special Revenue Funds - Governmental Fund Type
 2019 Combined Budget Summary
 (2018 Original)

| | Iberville Medical Center - GLOEG 2018 Original | CSOB 2018 Original | 2011 2018 Original | HLD Section # 2018 Original | Disaster Relief Fund 2018 Original | LA Recovery Authority - CERES 2018 Original | Total Special Revenue Funds 2018 Original |
|--|--|-----------------------|-----------------------|--------------------------------|--|---|---|
| REVENUES | | | | | | | |
| Taxes & Fees | \$ - | \$ - | \$ 300,000 | \$ - | \$ - | \$ - | \$ 300,000 |
| Licenses & Permits | | | | | | | |
| Intergovernmental Revenues | | 600,000 | | 600,750 | | 2,600,000 | 3,800,750 |
| Fines & Penalties | 1,500,000 | | 375,000 | | | | 1,875,000 |
| Fees Charge to Customers | 5,000 | | | | | | 5,000 |
| Use of Money and Property | | | 10,000 | 20,000 | | | 30,000 |
| Miscellaneous Revenues | | | | | | | |
| In Kind Revenues | | | | | | | |
| TOTAL REVENUES | 1,505,000 | 600,000 | 685,000 | 180,750 | | 2,600,000 | 3,970,750 |
| EXPENDITURES | | | | | | | |
| History/Assessor Programs | | | | | | 700,000 | 700,000 |
| General Government | | | 600,000 | | | | 600,000 |
| Public Safety | | | | | | | |
| Public Works | | | | | | | |
| Health & Welfare | | | | | | | |
| Culture & Recreation | | | | | | | |
| Business Development | | | | | | | |
| Other Expenditures | | | | | | | |
| In Kind | | | | | | | |
| Capital Outlay | | | 80,000 | | | | 80,000 |
| Debt Service | | | | | | | |
| Transport | 200,000 | | | | | | 200,000 |
| Interest | | | | | | | |
| TOTAL EXPENDITURES | 200,000 | 100,000 | 680,000 | 180,750 | 70,000 | 2,600,000 | 3,750,750 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 1,305,000 | 500,000 | 0 | - | - | - | 219,000 |
| GRANTING SOURCE REVENUES | | | | | | | |
| Operating Transfers In | | | | | | | |
| Grant Proceeds | | | | | | | |
| Proceeds from Sale of Assets | | | | | | | |
| Operating Transfers Out | | | | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) | | | | | | | |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | 1,305,000 | 500,000 | 0 | - | - | - | 219,000 |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | 1,640,000 | 4,000 | 900,000 | 13,600 | 9,000 | 90,000 | 2,656,600 |
| FUND BALANCE (DEFICIT) AT END OF YEAR | 2,945,000 | 4,000 | 900,000 | 13,600 | 9,000 | 90,000 | 3,861,600 |

Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2019 Combined Budget Summary
 (2018 Revised)

| | Iberville VPD 2018 Revised | Bayou State VPD 2018 Revised | Iberville VPD 2018 Revised | Emergency Preparations 2018 Revised | Dealing Maintenance 2018 Revised | Capital 2018 Revised | General Fund 2018 Revised | Year-End Fund 2018 Revised | Plus/Minus Due/Over 2018 Revised |
|--|-------------------------------|---------------------------------|-------------------------------|---|--|-------------------------|------------------------------|----------------------------------|--|
| REVENUE | | | | | | | | | |
| Taxes & Fees/Use | 11,945 | 13,300 | 10,000 | - | 2,000,000 | - | - | 45,000 | - |
| Licenses & Permits | | | 1,425 | 400,000 | 12,000 | | 28,000 | 10,000 | 30,000 |
| Intergovernmental Revenues | | | | | | | | | 64,024 |
| Fees & Fines/Forfeitures | 411 | 648 | 13,200 | 1,250 | 40,000 | | | | 11,000 |
| Use of Money and Property | | | 253 | | 64,000 | | | | |
| Miscellaneous Revenues | | | | | | | | | |
| In Total Revenues | 12,356 | 14,948 | 23,600 | 401,450 | 2,076,000 | - | 288,000 | 185,000 | 113,224 |
| EXPENDITURES | | | | | | | | | |
| Accountant/Auditor | | | | | | | | | |
| Building Acquisition Payments | | | | | | | | | |
| Capital Expenditures | | | 134,872 | 300,000 | | | 170,000 | | 250,000 |
| Public Safety | | | | | | | | | |
| Public Works | | | | | | | | | |
| Health & Welfare | | | | | | | | | |
| Culture & Recreation | | | | | | | | | |
| Information Development | | | | | | | | | |
| Utility Expenditures | | | | | | | | | |
| Travel | | | | | | | | | |
| Capital Outlay | | | 8,000 | 300,000 | 1,000,000 | | | | |
| Other Services | | | | | | | | | |
| Principal | | | | | | | | | |
| Interest | | | | | | | | | |
| TOTAL EXPENDITURES | 81 | 8,000 | 142,872 | 600,000 | 1,000,000 | - | 170,000 | 45,000 | 250,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 12,275 | 16,948 | 7,728 | 797,450 | 1,076,000 | - | 118,000 | 140,000 | 113,224 |
| OTHER FINANCING SOURCES/USES | | | | | | | | | |
| Operating Transfers In | | | | | | | | | |
| Loan Proceeds | | | | | | | | | |
| Proceeds from Sale of Assets | | | | | | | | | |
| Operating Transfers Out | | | | | | | | | |
| TOTAL OTHER FINANCING SOURCES/USES | 810,000 | 870,000 | - | - | - | 30,000 | 170,000 | - | 140,000 |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | 891,775 | 986,948 | 7,728 | 797,450 | 1,076,000 | 30,000 | 288,000 | 140,000 | 253,224 |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | 98,442 | 81,200 | 18,567 | 283,000 | 1,270,000 | 42,000 | - | 15,708 | 95,137 |
| FUND BALANCE (DEFICIT) AT END OF YEAR | 1,070,217 | 1,068,148 | 26,295 | 1,080,450 | 2,346,000 | 72,000 | 163,708 | 155,708 | 248,361 |

Iberville Parish Council
Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
2019 Combined Budget Summary
(2018 Revised)

| | Revenues | | Expenditures | | Funds Available | Funds Available | Funds Available | Funds Available | Funds Available |
|--|-------------|-------------|--------------|-------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 2018 Actual | 2018 Budget | 2018 Actual | 2018 Budget | | | | | |
| REVENUES | | | | | | | | | |
| Taxes & Fees | 615,000 | 500,000 | 320,000 | 370,000 | 560,000 | 3,341,791 | 3,300,000 | - | 241,000 |
| Grants & Property | 9,645 | 111,275 | 111,438 | 340,000 | | | | | 6,212 |
| Intergovernmental Revenues | | | | | | | | | |
| Fees & Profits | 2,500 | | 5,000 | 122 | 325 | | | | |
| Fees Charges and Commissions | 12,500 | 10,000 | 6,000 | 4,000 | 10,000 | 120,000 | 200 | | 5,500 |
| Use of Money and Property | | | | | 30,000 | 4,000 | | | |
| Miscellaneous Revenues | | | | | | | | | |
| In-kind Revenues | 47,645 | 28,125 | 81,000 | 398,000 | 339,000 | 4,011,316 | 4,034,000 | 200 | 282,316 |
| TOTAL REVENUES | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| Housing Assistance Payments | | | | | | | | | |
| General Government | 654,201 | 289,000 | 231,972 | 245,500 | 1,902,799 | | | | 137,707 |
| Public Safety | | | | | 241,700 | | | | |
| Public Works | | | | | 10,000 | | | | |
| Health & Welfare | | | | | 341,415 | 3,465,076 | | | |
| Culture & Recreation | | | | | 223,476 | | | | |
| Economic Development | | | | | 42,617 | | | | |
| Other Expenditures | | | | | | | | | |
| In-kind | | | | | | | | | |
| Capital Outlay | 200,000 | | 80,122 | 233,000 | 41,000 | 1,796,300 | 30,000 | 75,000 | 66,200 |
| Debt Service | | | | | | | | | |
| Personal | | | | | | | | | |
| Interest | 14,500 | | 23,124 | | | | | | |
| TOTAL EXPENDITURES | 604,500 | 298,000 | 335,218 | 693,500 | 2,590,122 | 4,045,000 | 3,570,000 | | 475,000 |
| EXCESS (DEFICIENCY) OF FUNDS | | | | | | | | | |
| OTHER EXPENDITURES | 110,000 | 82,000 | 115,000 | 118,000 | 370,833 | 50,000 | 60,000 | 200 | 47,500 |
| OTHER FINANCING RESOURCES | | | | | | | | | |
| Operating Transfers to | | | | | | | | | |
| Other Funds | | | 1,482,718 | | | | | 16,000 | |
| Proceeds from Sale of Assets | | | 500,000 | | | | | | |
| Operating Transfers to | | | | | | | | | |
| TOTAL OTHER FINANCING RESOURCES | | | 1,982,718 | | | | | 16,000 | |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | 110,000 | 82,000 | 3,582,618 | 318,500 | 319,863 | 23,200 | 493,074 | (13,000) | 47,500 |
| FUND BALANCE CARRIED AT BEGINNING OF YEAR | 1,942,112 | 25,500 | 89,000 | 2,900,750 | 2,900,750 | 5,200,000 | 6,027,893 | 13,000 | 87,800 |
| FUND BALANCE CARRYOVER AT END OF YEAR | 2,052,112 | 107,500 | 2,082,618 | 3,119,250 | 3,119,250 | 5,353,100 | 6,540,893 | 10 | 135,300 |

Iberville Parish Council
 Plaquemine, Louisiana
Special Revenue Funds - Governmental Fund Type
 2019 Combined Budget Summary
 (2018 Revised)

| | Revolving Medical Complete CBMG 2018 Budget | CBMG 2018 Revised | DEI 2018 Revised | HELD Source # 2018 Revised | Unassigned Fund 2018 Revised | LA Recovery Authority - CBMG 2018 Revised | Long Special Revenue Funds 2018 Revised |
|--|---|----------------------|---------------------|-------------------------------|---------------------------------|---|---|
| REVENUES | | | | | | | |
| Taxes & Franchise | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ 13,313,000 |
| Licenses & Permits | | | | | | | |
| Intergovernmental Revenues | 48,000 | 86,618 | | 100,750 | | 2,000,000 | 4,152,210 |
| Fees & Fines | | | | | | | 39,804 |
| Fees Charges and Commissions | 1,501,440 | 471,000 | | | | | 237,228 |
| Use of Money and Property | 30,000 | | | | | | 89,294 |
| Miscellaneous Revenues | | | | | | | 46,140 |
| Total Revenues | 1,609,440 | 86,618 | 50,000 | 100,750 | - | 2,000,000 | 22,838,374 |
| EXPENDITURES | | | | | | | |
| Flowing Assistance Payments | | | | | | | |
| General Government | | | 58,320 | | | 45,477 | 2,741,338 |
| Public Safety | | | | | | | 2,291,418 |
| Public Works | | | | | | | 8,331,232 |
| Health & Welfare | 714,211 | 91,200 | | 157,000 | | | 4,883,536 |
| Culture & Recreation | | | | | | | 78,443 |
| Economic Development | | | | | | | 6,247 |
| Other Expenditures | | | | | | | |
| In Bond | | | | | | | |
| Capital Outlay | 263,010 | | 113,400 | | | 2,738,520 | 8,100,818 |
| Debt Service | | | | | | | |
| Principal | | | | | | | |
| Interest | | | | | | | |
| TOTAL EXPENDITURES | 1,077,221 | 91,200 | 716,720 | 157,000 | - | 2,800,000 | 31,314,091 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 532,219 | (4,582) | (166,720) | (56,250) | - | - | (8,475,717) |
| CITIZEN FINANCING SOURCES (SEE) | | | | | | | |
| Operating Transfers In | | | | | | | 242,578 |
| Grant Income | | | | | | | 2,800,000 |
| Proceeds from Sale of Assets | | | | | | | 91,200 |
| Operating Transfers Out | | | | | | | (242,578) |
| TOTAL OTHER FINANCING SOURCES (SEE) | - | - | - | - | - | - | 1,889,200 |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | 532,219 | (4,582) | (166,720) | (56,250) | - | - | (6,586,517) |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | 2,852,642 | 600 | 61,837 | 11,659 | 78,514 | 73,012 | 26,832,222 |
| FUND BALANCE (DEFICIT) AT END OF YEAR | 3,385,261 | (3,982) | (454,883) | 5,409 | (2,534) | (31,022) | 20,245,905 |

Iberville Parish Council
Plaquemine, LA
Special Revenue Funds - Governmental Fund Type
2019 Combined Budget Summary
(2019 Budget)

| | Basic Fund VY13 2019 Budget | Basic Fund VY13 - 2019 Budget | Basic Fund VY13 2019 Budget | Emergency Provisions 2019 Budget | Debt Service 2019 Budget | County 2019 Budget | Central Govt Fund 2019 Budget | Various Funds 2019 Budget | Payee 2019 Budget |
|--|--------------------------------|----------------------------------|--------------------------------|--|--------------------------------|-----------------------|-------------------------------------|---------------------------------|----------------------|
| REVENUES | | | | | | | | | |
| Taxes & Permits | | | 100,000 | | | | | | |
| Licenses & Permits | | | | | | | | | |
| Intergovernmental Revenue | | | 3,100 | 12,915 | 12,000 | | 302,000 | 100,350 | 30,000 |
| Fees & Fines | | | 10,000 | | | | | | 10,000 |
| Post Charge and Connections | | | 100 | | | | | | 100 |
| Use of Money and Property | | | | | | | | | |
| Miscellaneous Services | | | | | | | | | |
| TOTAL REVENUES | | | 113,200 | 12,915 | 12,000 | | 302,000 | 100,350 | 40,000 |
| EXPENDITURES | | | | | | | | | |
| Bonding Assistance Payments | | | | | | | | | |
| General Government | | | 143,000 | 203,320 | | | 192,000 | | |
| Public Safety | | | | | | | | | |
| Public Works | | | | | | | | | |
| Health & Welfare | | | | | | | | | |
| General & Recreation | | | | | | | | | |
| Economic Development | | | | | | | | | |
| Other Expenditures | | | | | | | | | |
| In Kind | | | | | | | | | |
| Capital Outlay | | | 71,000 | | 40,500 | | | | |
| Debt Service | | | | | | | | | |
| Principal | | | | | | | | | |
| Interest | | | | | | | | | |
| TOTAL EXPENDITURES | | | 214,000 | 203,320 | 40,500 | | 192,000 | | 40,500 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | (100,800) | (190,405) | (28,500) | | (90,000) | (90,350) | (0) |
| OTHER FINANCING SOURCES/USES | | | | | | | | | |
| Operating Transfers In | | | | 10,000 | | | | | |
| Loan Proceeds | | | | | | | | | |
| Proceeds from Sale of Assets | | | | | | | | | |
| Operating Transfers Out | | | | | | | | | |
| TOTAL OTHER FINANCING SOURCES/USES | | | | 10,000 | | | | | |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | | | (100,800) | (180,405) | (28,500) | | (90,000) | (90,350) | (0) |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | | | | | | | | | |
| FUND BALANCE (DEFICIT) AT END OF YEAR | | | (100,800) | (180,405) | (28,500) | | (90,000) | (90,350) | (0) |

Iberville Parish Council
 Plaquemine, LA
Special Revenue Funds - Governmental Fund Type
 2019 Combined Budget Summary
 (2019 Budget)

| | Revenues | | | | Expenses | | | | | |
|--|----------------------------------|----------------------------|---|-----------------------------------|---|-----------------------------------|-----------------------------|-------------------------|---|----------------------------------|
| | Fare District #1 VFD 2019 Budget | Waste Code VFD 2019 Budget | Journal/Expense Consolidated FD 2019 Budget | Debris Transportation 2019 Budget | Public Building Maintenance 2019 Budget | Equipment Replacement 2019 Budget | Sales Tax Bonds 2019 Budget | Solid Waste 2019 Budget | Highway Water Operation MOP 2019 Budget | Fire District #2 VFD 2019 Budget |
| REVENUES | | | | | | | | | | |
| Taxes & Fees/Other | \$ 40,000 | \$ 60,000 | \$ 300,000 | \$ - | \$ 2,700,000 | \$ 190,000 | \$ 1,541,700 | \$ 3,000,000 | \$ - | \$ 241,000 |
| Licenses & Permits | | | | | | | | | | |
| Intergovernmental Revenues | 10,700 | 11,200 | 10,000 | 50,000 | | | | | | 5,735 |
| Fees & Horticulture | 2,000 | | | | 125 | | | | | |
| Fees Charges and Commissions | 12,500 | | 25,000 | 8,000 | 40,000 | | | 200,000 | | 5,999 |
| Manufacturing Revenues | | | | | | | 140,000 | 6,000 | | |
| IN KIND REVENUES | | | | | | | | | | |
| TOTAL REVENUES | 65,200 | 71,200 | 305,000 | 58,000 | 2,740,125 | 190,000 | 1,682,700 | 3,206,000 | 4,000 | 251,735 |
| EXPENDITURES | | | | | | | | | | |
| Housing Assistance Payments | | | | | | | | | | |
| General Government | 40,000 | 27,000 | 175,000 | 28,000 | 1,417,000 | 10,000 | 2,223,500 | 3,011,500 | | 137,000 |
| Public Safety | | | | | 10,000 | | | | | |
| Public Works | | | | | 200,000 | | | | | |
| Health & Welfare | | | | | 220,484 | | | | | |
| Culture & Recreation | | | | | 40,300 | | | | | |
| Business Development | | | | | | | | | | |
| Other Expenditures | | | | | | | | | | |
| In Kind | | | | | | | | | | |
| Capital Outlay | 107,300 | | 1,215,000 | 50,000 | 120,000 | 10,000 | 1,000,000 | 10,000 | | 10,000 |
| Debt Service | 24,100 | | 10,120 | | | | | | | |
| Principal Interest | 28,115 | 30,000 | 1,040,000 | 80,000 | 3,040,000 | 190,000 | 4,100,000 | 3,000,000 | | 140,000 |
| TOTAL EXPENDITURES | 199,515 | 57,000 | 1,330,120 | 108,000 | 1,777,400 | 190,000 | 7,163,500 | 3,021,500 | 20,000 | 147,000 |
| EXCESS DEFICIENCY OF REVENUES OVER EXPENDITURES | (134,315) | (14,800) | (1,025,120) | (50,000) | (103,275) | - | (5,480,800) | (815,500) | (20,000) | (95,265) |
| OTHER FINANCING RESOURCES/USES | | | | | | | | | | |
| Operating Transfers To | | | | | | | | | | |
| From Transfers | 444,700 | | | | | | | | | |
| Proceeds From Sale of Assets | | | | | | | | | | |
| Operating Transfers Out | | | | | | | | | | |
| TOTAL OTHER FINANCING | 444,700 | | | | | | | | | |
| EXCESS DEFICIENCY OF REVENUES & OTHER RESOURCES OVER EXPENDITURES | (89,615) | (14,800) | (1,025,120) | (50,000) | (103,275) | - | (5,480,800) | (815,500) | (20,000) | (95,265) |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | 854,104 | 101,555 | 2,025,000 | 600,500 | 3,010,247 | 540,000 | 3,514,154 | 3,314,800 | 00 | 446,728 |
| FUND BALANCE (DEFICIT) AT END OF YEAR | 764,489 | 86,755 | 1,000,000 | 550,500 | 2,906,972 | 340,000 | 2,933,354 | 2,500,000 | (20,000) | 351,463 |

Iberville Parish Council

Plaquemine, LA

Special Revenue Funds - Governmental Fund Type
2019 Combined Budget Summary
(2019 Budget)

| | Hemlock-Hood Cablevision 2019 Budget | CEBG 2019 Budget | EO 11 2019 Budget | EECD-Services 2019 Budget | Disaster Relief Fund 2019 Budget | LA Recovery Authority - CEBOG 2019 Budget | Total Special Revenue Funds 2019 Budget |
|--|--|---------------------|----------------------|------------------------------|--|---|---|
| REVENUES | | | | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ 300,000 | \$ - | \$ - | \$ - | \$ 300,000 |
| License & Permits | 45,000 | 103,000 | | 130,750 | | 100,000 | 1,488,650 |
| Intergovernmental Revenues | | | | | | | 225,000 |
| Fees & Profits/loss | 1,500,000 | | 475,000 | | | | 3,000,200 |
| Fine of Money and Penalties | 50,000 | | | | | | 201,150 |
| Miscellaneous Revenues | | | 15,000 | 23,500 | | | 417,500 |
| In-kind Revenues | | | | | | | |
| TOTAL REVENUES | 1,600,000 | 103,000 | 790,000 | 154,250 | 100,000 | 100,000 | 15,786,650 |
| EXPENDITURES | | | | | | | |
| Housing Assistance Programs | | | | | | | 1,600,000 |
| General Government | | | 425,000 | | | | 2,075,165 |
| Public Safety | | | | | | | 8,071,075 |
| Public Works | | | | 157,150 | 70,350 | | 1,718,305 |
| Health & Welfare | | | | | | | 503,330 |
| Culture & Recreation | | | | | | | 10,110 |
| Economic Development | | | | | | | |
| Cultural Organizations | | | | | | | |
| In-kind | | | | | | | |
| Capital Outlay | | | | | | | |
| Daily Services | | | | | | | |
| Principal | | | | | | | |
| Interest | | | | | | | |
| TOTAL EXPENDITURES | 1,275,000 | 103,000 | 425,000 | 157,150 | 70,350 | 100,000 | 21,891,520 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 325,000 | - | 365,000 | - | 29,650 | - | 3,895,130 |
| OTHER FINANCING SOURCES/USES | | | | | | | |
| Operating Transfers In | | | | | | | |
| Loan Proceeds | | | | | | | |
| Proceeds from Sale of Assets | | | | | | | |
| Operating Transfers Out | | | | | | | |
| TOTAL OTHER FINANCING SOURCES/USES | - | - | - | - | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | 325,000 | - | 365,000 | - | 29,650 | - | 3,895,130 |
| PERMANENT BALANCE (DEFICIENCY) AT BEGINNING OF YEAR | 1,172,650 | 1,117 | 670,310 | 5,500 | 70,350 | 70,012 | 28,358,524 |
| PERMANENT BALANCE (DEFICIENCY) AT END OF YEAR | 1,497,650 | 1,117 | 1,035,310 | 5,500 | 100,000 | 70,012 | 32,253,654 |

Beverly Parish Council
Houma, Louisiana
Debt Service Funds - Governmental Fund Type
2019 Combined Budget Summary

| | 2018 Original | 2018 Original | 2018 Original | 2018 Original | 2018 Revised | 2018 Revised | 2018 Revised | 2018 Revised | 2018 Revised | 2019 Budget | 2019 Budget | 2019 Budget | 2019 Budget | 2019 Budget | |
|--|---------------------|---------------|-------------------|---------------------|---------------------|---------------------|-----------------|-------------------|-------------------|---------------------|---------------------|-------------|-------------------|-------------------|---------------------|
| | 2018 Original | 2018 Original | 2018 Original | 2018 Original | 2018 Revised | 2018 Revised | 2018 Revised | 2018 Revised | 2018 Revised | 2019 Budget | 2019 Budget | 2019 Budget | 2019 Budget | 2019 Budget | |
| REVENUES | | | | | | | | | | | | | | | |
| Taxes & Fees | \$ 1,616,882 | | \$ - | \$ 492,000 | \$ 2,108,882 | \$ 1,616,882 | \$ - | \$ - | \$ 492,000 | \$ 2,108,882 | \$ 1,616,882 | \$ - | \$ - | \$ 492,000 | \$ 2,108,882 |
| License & Permits | | | | | | | | | | | | | | | |
| Intergovernmental Revenues | | | | | | | | | | | | | | | |
| Fees & Forfeitures | | | | | | | | | | | | | | | |
| Fine Charges and Commissions | | | | | | | | | | | | | | | |
| Use of Money and Property | | | | | | | | | | | | | | | |
| Miscellaneous Revenues | | | | | | | | | | | | | | | |
| In Kind Revenues | | | | | | | | | | | | | | | |
| TOTAL REVENUES | 1,616,882 | - | - | 492,000 | 2,108,882 | 1,616,882 | - | - | 492,000 | 2,108,882 | 1,616,882 | - | - | 492,000 | 2,108,882 |
| EXPENDITURES | | | | | | | | | | | | | | | |
| Housing Assistance Payments | | | | | | | | | | | | | | | |
| General Government | | | | | | | | | | | | | | | |
| Public Safety | | | | | | | | | | | | | | | |
| Public Works | | | | | | | | | | | | | | | |
| Health & Welfare | | | | | | | | | | | | | | | |
| Culture & Recreation | | | | | | | | | | | | | | | |
| Economic Development | | | | | | | | | | | | | | | |
| Other Expenditures | | | | | | | | | | | | | | | |
| In Kind | | | | | | | | | | | | | | | |
| Capital Outlay | | | | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | | | |
| Principal | 1,245,000 | | | 290,000 | 1,245,000 | 1,245,000 | | | 190,000 | 1,435,000 | 1,245,000 | | | 300,000 | 1,435,000 |
| Interest | 145,500 | | | 210,000 | 355,500 | 311,500 | | | 210,000 | 305,500 | 311,500 | | | 210,000 | 311,500 |
| Paying Agent Fees | | | | | | | | | | | | | | | |
| TOTAL EXPENDITURES | 1,390,500 | - | - | 500,000 | 1,890,500 | 1,556,500 | - | - | 400,000 | 1,756,500 | 1,556,500 | - | - | 510,000 | 1,756,500 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 226,382 | - | - | - | 218,382 | 60,382 | - | - | 92,000 | 352,382 | 60,382 | - | - | - | 352,382 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | | | | | |
| Opening Transfer In | | | | | | | | | | | | | | | |
| Loan Proceeds | | | | | | | | | | | | | | | |
| Proceeds from the Sale of Assets | | | | | | | | | | | | | | | |
| Opening Transfer Out | | | | | | | | | | | | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - | - | - | (32,498) | - | (32,498) | - | (32,498) | - | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | 226,382 | - | - | - | 218,382 | 27,884 | (32,498) | - | 59,502 | 352,382 | 27,884 | - | - | - | 352,382 |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | 1,324,674 | - | 296,189 | 895,811 | 2,420,774 | 1,576,149 | 32,499 | 236,149 | 898,648 | 2,703,457 | 1,606,491 | - | 236,149 | 910,688 | 2,733,300 |
| FUND BALANCE (DEFICIT) AT END OF YEAR | \$ 1,551,056 | \$ - | \$ 296,189 | \$ 1,091,991 | \$ 2,639,156 | \$ 1,604,033 | \$ - | \$ 274,149 | \$ 958,150 | \$ 2,733,300 | \$ 1,578,613 | \$ - | \$ 274,149 | \$ 980,688 | \$ 2,639,156 |

Blairville Parish Council
 Fleeterhouse, Llanvannor
Capital Project Funds - Governmental Fund Type
 2019 Combined Budget Summary

| | Capital Improvements Fund 2018 Budget | WTO Line Item Project DBH 2018 Budget | Blairville Individual Park 2018 Budget | Total Capital Project Check 2018 Budget | Capital Improvements Fund 2018 Budget | WTO Line Item Project DBH 2018 Budget | Blairville Individual Park 2018 Budget | Total Capital Project Check 2018 Budget | Capital Improvements Fund 2018 Budget | WTO Line Item 2018 Budget | Blairville Individual Park 2018 Budget | Total Capital Project Check 2018 Budget |
|--|--|---|--|---|--|---|--|---|--|---------------------------------|--|---|
| REVENUES | | | | | | | | | | | | |
| Taxes & Permits | \$ 3,175,000 | \$ - | \$ - | \$ 3,175,000 | \$ 3,330,000 | \$ - | \$ - | \$ 3,330,000 | \$ 3,330,000 | \$ - | \$ - | \$ 3,330,000 |
| Grants & Donations | | | | | | | | | | | | |
| Environmental Services | | | | | | | | | | | | |
| Fees & Licenses | | | | | | | | | | | | |
| Fee Charge and Commodity | 75,000 | | | 75,000 | 30,000 | | | 105,000 | 30,000 | | | 135,000 |
| Gifts, Grants and Property | | | | | | | | | | | | |
| Miscellaneous Revenues | | | | | | | | | | | | |
| Total Revenues | 3,250,000 | | | 3,250,000 | 3,360,000 | | | 3,435,000 | 3,360,000 | | | 3,435,000 |
| EXPENDITURES | | | | | | | | | | | | |
| Blairville Administration Department | | | | | | | | | | | | |
| General Government | | | | | | | | | | | | |
| Public Safety | | | | | | | | | | | | |
| Parks, Trails | | | | | | | | | | | | |
| Health & Welfare | | | | | | | | | | | | |
| Culture & Recreation | | | | | | | | | | | | |
| Economic Development | | | | | | | | | | | | |
| Other Expenditures | | | | | | | | | | | | |
| Total Expenditures | 3,790,000 | 1,610,000 | | 5,400,000 | 3,100,000 | 1,460,000 | | 6,100,000 | 4,560,000 | 1,610,000 | | 6,170,000 |
| TOTAL EXPENDITURES | 3,790,000 | 1,610,000 | | 5,400,000 | 3,100,000 | 1,460,000 | | 6,100,000 | 4,560,000 | 1,610,000 | | 6,170,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | | | | | | | | |
| Operating Transfers In | | | | | | | | | | | | |
| Transfers From the Sale of Assets | | | | | | | | | | | | |
| Operating Transfers Out | | | | | | | | | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) | | | | | | | | | | | | |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | | | | | | | | | | | | |
| FUND BALANCE, BEGINNING OF YEAR | 378,276 | 81,853 | 115,848 | 575,977 | 1,128,628 | | 190,000 | 1,296,605 | 458,355 | | 190,000 | 1,446,655 |
| FUND BALANCE, END OF YEAR | 756,552 | 163,706 | 231,696 | 1,151,954 | 2,293,226 | 1,460,000 | 380,000 | 3,135,176 | 916,710 | 1,610,000 | 380,000 | 3,926,710 |

Iberville Parish Council
Plaquemine, Louisiana
Enterprise Funds - Governmental Fund Type
2019 Combined Budget Summary

| | Sales Tax Department 2018 Original | Utility Department 2018 Original | | Sales Tax Department 2018 Revised | Utility Department 2018 Revised | | Sales Tax Department 2019 Budget | Utility Department 2019 Budget |
|--|--|--|--|---|---------------------------------------|--|--|--------------------------------------|
| REVENUES | | | REVENUES | | | REVENUES | | |
| Taxes & Franchises | \$ 875,500 | \$ - | Taxes & Franchises | \$ 851,600 | \$ - | Taxes & Franchises | \$ 875,500 | \$ - |
| Licenses & Permits | 2,100 | | Licenses & Permits | | | Licenses & Permits | | |
| Intergovernmental Revenues | | | Intergovernmental Revenues | | | Intergovernmental Revenues | | |
| Fees & Forfeitures | | | Fees & Forfeitures | | | Fees & Forfeitures | | |
| Fees Charges and Commissions | | 6,716,700 | Fees Charges and Commissions | | 6,721,200 | Fees Charges and Commissions | | 6,780,600 |
| Use of Money and Property | | 7,100 | Use of Money and Property | | 7,100 | Use of Money and Property | | 9,000 |
| Miscellaneous Revenues | | 72,100 | Miscellaneous Revenues | | 42,600 | Miscellaneous Revenues | | 41,600 |
| In Kind Revenues | | | In Kind Revenues | | | In Kind Revenues | | |
| TOTAL REVENUES | 881,500 | 6,795,900 | TOTAL REVENUES | 851,600 | 6,770,900 | TOTAL REVENUES | 875,500 | 6,857,200 |
| EXPENDITURES | | | EXPENDITURES | | | EXPENDITURES | | |
| Housing Assistance Payments | | | Housing Assistance Payments | | | Housing Assistance Payments | | |
| General Government | 841,500 | | General Government | 851,600 | | General Government | 875,500 | |
| Public Safety | | | Public Safety | | | Public Safety | | |
| Public Works | | 6,640,500 | Public Works | | 6,747,500 | Public Works | | 6,633,750 |
| 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 | | 400,000 | Capital Outlay | | 400,000 |
| Debt Service | | | Debt Service | | | Debt Service | | |
| Principal | | 8,700 | Principal | | 8,700 | Principal | | 54,800 |
| Interest | | | Interest | | | Interest | | 53,200 |
| TOTAL EXPENDITURES | 841,500 | 6,649,200 | TOTAL EXPENDITURES | 851,600 | 7,156,600 | TOTAL EXPENDITURES | 875,500 | 7,138,450 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | 146,700 | EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | (285,700) | EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | (281,250) |
| OTHER FINANCING SOURCES (USES) | | | OTHER FINANCING SOURCES (USES) | | | OTHER FINANCING SOURCES (USES) | | |
| Operating Transfers In | | | Operating Transfers In | | | Operating Transfers In | | |
| Loan Proceeds | | | Loan Proceeds | | | Loan Proceeds | | |
| Proceeds from the Sale of Assets | | | Proceeds from the Sale of Assets | | | Proceeds from the Sale of Assets | | |
| Operating Transfers Out | | | Operating Transfers Out | | | Operating Transfers Out | | |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | TOTAL OTHER FINANCING SOURCES (USES) | - | - | TOTAL OTHER FINANCING SOURCES (USES) | - | - |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | - | 146,700 | EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | - | (285,700) | EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | - | (281,250) |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | - | 15,075,531 | FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | - | 22,673,998 | FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | - | 22,288,208 |
| FUND BALANCE (DEFICIT) AT END OF YEAR | \$ - | \$ 15,226,181 | FUND BALANCE (DEFICIT) AT END OF YEAR | \$ - | \$ 22,388,298 | FUND BALANCE (DEFICIT) AT END OF YEAR | \$ - | \$ 21,997,048 |

Iberville Parish Council
 Plaquemine, Louisiana
General Fund - 001
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 7,944,442 | \$ 7,910,000 | \$ 7,125,000 | \$ 7,125,000 |
| Licenses & Permits | 588,991 | 555,000 | 555,000 | 545,000 |
| Intergovernmental Revenues | 1,153,705 | 963,300 | 1,212,700 | 1,234,660 |
| Fines & Forfeitures | | | 7,000 | |
| Fees Charges and Commissions | 193,422 | 49,600 | 57,500 | 58,500 |
| Use of Money and Property | 62,713 | 55,000 | 80,000 | 80,000 |
| Miscellaneous Revenues | 5,223,163 | 4,880,269 | 5,030,105 | 5,024,030 |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>15,166,436</u> | <u>14,413,169</u> | <u>14,067,305</u> | <u>14,067,190</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | 7,550,911 | 6,942,621 | 6,854,905 | 6,976,075 |
| Public Safety | 2,520,547 | 2,060,332 | 2,372,392 | 2,281,050 |
| Public Works | 1,523,636 | 1,496,418 | 1,642,285 | 1,643,311 |
| Health & Welfare | 1,578,079 | 1,669,149 | 1,708,476 | 1,795,898 |
| Culture & Recreation | 182,469 | 222,129 | 326,601 | 382,119 |
| Economic Development | 194,235 | 195,880 | 200,380 | 195,880 |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 32,577 | 590,000 | 570,000 | 385,000 |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>13,602,454</u> | <u>13,176,529</u> | <u>13,675,040</u> | <u>13,659,333</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>1,563,982</u> | <u>1,236,640</u> | <u>392,265</u> | <u>407,857</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | 22,000 | 116,656 | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | 39,600 | | | |
| Operating Transfers Out | (521,282) | (540,000) | (540,000) | (583,000) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(481,682)</u> | <u>(518,000)</u> | <u>(423,344)</u> | <u>(583,000)</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>1,082,300</u> | <u>718,640</u> | <u>(31,079)</u> | <u>(175,143)</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>7,028,642</u> | <u>7,639,775</u> | <u>8,110,942</u> | <u>8,079,863</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 8,110,942</u> | <u>\$ 8,358,415</u> | <u>\$ 8,079,863</u> | <u>\$ 7,904,720</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Pigeon Fire Department - 103
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|---|-------------------|------------------|------------------|-------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 180,999 | \$ 200,000 | \$ 13,903 | \$ - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 4,255 | 4,300 | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | 4,156 | 4,000 | 611 | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>189,410</u> | <u>208,300</u> | <u>14,514</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | 184,277 | 243,008 | 681 | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 9,795 | 350,000 | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | | | | |
| TOTAL EXPENDITURES | <u>194,072</u> | <u>793,008</u> | <u>681</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(4,662)</u> | <u>(584,708)</u> | <u>13,833</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | 1,000 | | | |
| Operating Transfers Out | - | - | (610,690) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>1,000</u> | <u>-</u> | <u>(610,690)</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>(3,662)</u> | <u>(584,708)</u> | <u>(596,857)</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>600,519</u> | <u>600,519</u> | <u>596,857</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 596,857</u> | <u>\$ 15,811</u> | <u>\$ -</u> | <u>\$ -</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel Fire Department - 105
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|-------------------|-------------------|------------------|-------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 180,999 | \$ 200,000 | \$ 13,903 | \$ - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 6,317 | 6,350 | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | 5,604 | 6,000 | 848 | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>192,920</u> | <u>212,350</u> | <u>14,751</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | 123,907 | 78,330 | 4,905 | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 15,148 | 584,750 | | |
| Debt Service: | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>139,055</u> | <u>663,080</u> | <u>4,905</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>53,865</u> | <u>(450,730)</u> | <u>9,846</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | (873,048) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>(873,048)</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>53,865</u> | <u>(450,730)</u> | <u>(863,202)</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>809,337</u> | <u>890,873</u> | <u>863,202</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 863,202</u> | <u>\$ 440,143</u> | <u>\$ -</u> | <u>\$ -</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Goula Fire Department - 107
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|---|------------------|------------------|-------------------|------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 180,999 | \$ 200,000 | \$ 160,000 | \$ 160,000 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 5,042 | 5,100 | 64,615 | 5,100 |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | 12,000 | 18,000 |
| Use of Money and Property | 130 | 150 | 275 | 150 |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>186,171</u> | <u>205,250</u> | <u>236,890</u> | <u>183,250</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | 168,660 | 194,388 | 154,872 | 154,900 |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | 10,862 | 10,000 | 72,000 |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>168,660</u> | <u>205,250</u> | <u>164,872</u> | <u>226,900</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>17,511</u> | <u>-</u> | <u>72,018</u> | <u>(43,650)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>17,511</u> | <u>-</u> | <u>72,018</u> | <u>(43,650)</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>21,356</u> | <u>21,356</u> | <u>38,867</u> | <u>110,885</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 38,867</u> | <u>\$ 21,356</u> | <u>\$ 110,885</u> | <u>\$ 67,235</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Office of Emergency Preparedness - 108
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|---|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ - | - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 166,094 | 90,207 | 440,207 | 92,913 |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | 20 | | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | 1,818 | 500 | 1,250 | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>167,932</u> | <u>90,707</u> | <u>441,457</u> | <u>92,913</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | 172,571 | 236,862 | 265,937 | 283,320 |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 105,956 | | 363,000 | |
| Debt Service: | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>278,527</u> | <u>236,862</u> | <u>628,937</u> | <u>283,320</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(110,595)</u> | <u>(146,155)</u> | <u>(187,480)</u> | <u>(190,407)</u> |
| OTHER FINANCING SOURCES (USBS) | | | | |
| Operating Transfers In | 95,000 | 170,000 | 170,000 | 170,000 |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USBS) | <u>95,000</u> | <u>170,000</u> | <u>170,000</u> | <u>170,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>(15,595)</u> | <u>23,845</u> | <u>(17,480)</u> | <u>(20,407)</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>228,876</u> | <u>396,803</u> | <u>213,281</u> | <u>195,801</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 213,281</u> | <u>\$ 420,648</u> | <u>\$ 195,801</u> | <u>\$ 175,394</u> |

Iberville Parish Council
Plaquemine, Louisiana
Drainage Maintenance - III
2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 2,747,878 | \$ 2,900,000 | \$ 2,900,000 | \$ 2,900,000 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 98,026 | 52,000 | 52,000 | 52,000 |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | 19,583 | 20,000 | 40,000 | 40,000 |
| Miscellaneous Revenues | 10,603 | | 64,000 | 10,000 |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>2,876,090</u> | <u>2,972,000</u> | <u>3,056,000</u> | <u>3,002,000</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | 2,435,298 | 2,385,021 | 2,490,730 | 2,532,618 |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 1,035,322 | 500,000 | 1,285,000 | 469,382 |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>3,470,620</u> | <u>2,885,021</u> | <u>3,775,730</u> | <u>3,002,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(594,530)</u> | <u>86,979</u> | <u>(719,730)</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | 6,000 | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>6,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>(588,530)</u> | <u>86,979</u> | <u>(719,730)</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>3,823,571</u> | <u>3,601,638</u> | <u>3,235,041</u> | <u>2,515,311</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 3,235,041</u> | <u>\$ 3,688,617</u> | <u>\$ 2,515,311</u> | <u>\$ 2,515,311</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Coroner Fund - 114
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|---|-------------|---------------|--------------|-------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ 333,000 | \$ - | \$ - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | 72,900 | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | - | 405,900 | - | - |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | 385,240 | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service: | | | | |
| Principal | | | | |
| Interest | | | | |
| TOTAL EXPENDITURES | - | 385,240 | - | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | 20,660 | - | - |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | (42,613) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | (42,613) | - |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | - | 20,660 | (42,613) | - |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | 42,613 | - | 42,613 | - |
| FUND BALANCE (DEFICIT) AT END OF YEAR | \$ 42,613 | \$ 20,660 | \$ - | \$ - |

Iberville Parish Council
Plaquemine, Louisiana
Criminal Court Fund - 117
2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|-----------------|------------------|------------------|------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | 141,029 | 180,000 | 285,000 | 262,000 |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>141,029</u> | <u>180,000</u> | <u>285,000</u> | <u>262,000</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | 197,311 | 147,145 | 191,365 | 192,096 |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>197,311</u> | <u>147,145</u> | <u>191,365</u> | <u>192,096</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(56,282)</u> | <u>32,855</u> | <u>93,635</u> | <u>69,904</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | 56,282 | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | (22,000) | (74,043) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>56,282</u> | <u>(22,000)</u> | <u>(74,043)</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>-</u> | <u>10,855</u> | <u>19,592</u> | <u>69,904</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>-</u> | <u>12,152</u> | <u>-</u> | <u>19,592</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ -</u> | <u>\$ 23,007</u> | <u>\$ 19,592</u> | <u>\$ 89,496</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Visitor Enterprise Fund - 118
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|-------------------|-------------------|------------------|------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 69,330 | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 116,858 | 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>186,188</u> | <u>168,500</u> | <u>168,500</u> | <u>168,500</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | 420,118 | 471,719 | 482,229 | 482,858 |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 5,276 | | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | | | | |
| TOTAL EXPENDITURES | <u>425,394</u> | <u>471,719</u> | <u>482,229</u> | <u>482,858</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(239,206)</u> | <u>(303,219)</u> | <u>(313,729)</u> | <u>(314,358)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | 225,000 | 225,000 | 225,000 | 250,000 |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>225,000</u> | <u>225,000</u> | <u>225,000</u> | <u>250,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>(14,206)</u> | <u>(78,219)</u> | <u>(88,729)</u> | <u>(64,358)</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>168,914</u> | <u>188,504</u> | <u>154,708</u> | <u>65,979</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 154,708</u> | <u>\$ 110,285</u> | <u>\$ 65,979</u> | <u>\$ 1,621</u> |

Iberville Parish Council
 Plaquemine, Louisiana
President's Council on Drug Abuse - 119
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|------------------|------------------|------------------|------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ - | - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 33,603 | 30,000 | 30,000 | 30,000 |
| Fines & Forfeitures | 65,523 | 66,024 | 66,024 | 66,000 |
| Fees Charges and Commissions | 5,910 | 15,000 | 15,000 | 15,000 |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>105,036</u> | <u>111,024</u> | <u>111,024</u> | <u>111,000</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | 235,879 | 226,566 | 236,555 | 273,503 |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | | | | |
| TOTAL EXPENDITURES | <u>235,879</u> | <u>226,566</u> | <u>236,555</u> | <u>273,503</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(130,843)</u> | <u>(115,542)</u> | <u>(125,531)</u> | <u>(162,503)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | 145,000 | 145,000 | 145,000 | 163,000 |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>145,000</u> | <u>145,000</u> | <u>145,000</u> | <u>163,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>14,157</u> | <u>29,458</u> | <u>19,469</u> | <u>497</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>48,980</u> | <u>34,408</u> | <u>63,137</u> | <u>82,606</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 63,137</u> | <u>\$ 63,866</u> | <u>\$ 82,606</u> | <u>\$ 83,103</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #1 (East Side) - 120
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|---------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 465,868 | \$ 490,000 | \$ 445,000 | \$ 445,000 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 30,587 | 21,725 | 19,665 | 19,700 |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | 2,500 | 12,500 | 2,500 | 2,500 |
| Use of Money and Property | 5,604 | 5,500 | 12,500 | 12,500 |
| Miscellaneous Revenues | 6,860 | 5,000 | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>511,419</u> | <u>534,725</u> | <u>479,665</u> | <u>479,700</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | 406,161 | 418,150 | 454,201 | 460,663 |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 44,855 | 840,000 | 200,000 | 557,100 |
| Debt Service | | | | |
| Principal | | | | 24,135 |
| Interest | - | - | 14,068 | 28,135 |
| TOTAL EXPENDITURES | <u>451,016</u> | <u>1,258,150</u> | <u>668,269</u> | <u>1,070,033</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>60,403</u> | <u>(723,425)</u> | <u>(188,604)</u> | <u>(590,333)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | 464,210 |
| Proceeds from Sale of Assets | 3,200 | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>3,200</u> | <u>-</u> | <u>-</u> | <u>464,210</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>63,603</u> | <u>(723,425)</u> | <u>(188,604)</u> | <u>(126,123)</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>979,139</u> | <u>1,158,704</u> | <u>1,042,742</u> | <u>854,138</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 1,042,742</u> | <u>\$ 435,279</u> | <u>\$ 854,138</u> | <u>\$ 728,015</u> |

Iberville Parish Council
 Plaquemine, Louisiana
White Castle Fire Department - 121
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|---|------------------|----------------|-------------------|------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 181,000 | \$ 200,000 | \$ 160,000 | \$ 160,000 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 19,067 | 19,200 | 118,270 | 17,270 |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | 7,939 | | 10,400 | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>208,006</u> | <u>219,200</u> | <u>288,670</u> | <u>177,270</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | 181,047 | 219,200 | 206,066 | 267,606 |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 1,508 | | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>182,555</u> | <u>219,200</u> | <u>206,066</u> | <u>267,606</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>25,451</u> | <u>-</u> | <u>82,604</u> | <u>(90,336)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | 1,900 | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>1,900</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>27,351</u> | <u>-</u> | <u>82,604</u> | <u>(90,336)</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>-</u> | <u>-</u> | <u>27,351</u> | <u>109,955</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 27,351</u> | <u>\$ -</u> | <u>\$ 109,955</u> | <u>\$ 19,619</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sottel/Pigeon Consolidated Fire Department - 122
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|---|-------------|---------------|--------------|--------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ 320,000 | \$ 320,000 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | 111,650 | 10,650 |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | | | 30,000 | 30,000 |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | - | - | 461,650 | 360,650 |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | 231,972 | 175,900 |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | 509,122 | 1,135,000 |
| Debt Service | | | | |
| Principal | | | | 105,125 |
| Interest | | | 21,636 | 48,910 |
| TOTAL EXPENDITURES | - | - | 762,730 | 1,464,935 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | - | (301,080) | (1,104,285) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | 1,483,738 | |
| Loan Proceeds | | | 1,500,000 | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | 2,983,738 | - |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | - | - | 2,682,658 | (1,104,285) |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | - | - | - | 2,682,658 |
| FUND BALANCE (DEFICIT) AT END OF YEAR | \$ - | \$ - | \$ 2,682,658 | \$ 1,578,373 |

Iberville Parish Council
 Plaquemine, Louisiana
Parish Transportation Fund - 123
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 364,139 | 350,000 | 350,000 | 350,000 |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | 3,749 | 3,500 | 8,000 | 8,000 |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>367,888</u> | <u>353,500</u> | <u>358,000</u> | <u>358,000</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | 140,978 | 281,500 | 281,500 | 281,500 |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 205,213 | 300,000 | 325,000 | 550,000 |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>346,191</u> | <u>581,500</u> | <u>606,500</u> | <u>831,500</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>21,697</u> | <u>(228,000)</u> | <u>(248,500)</u> | <u>(473,500)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>21,697</u> | <u>(228,000)</u> | <u>(248,500)</u> | <u>(473,500)</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>837,395</u> | <u>703,895</u> | <u>859,092</u> | <u>610,592</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 859,092</u> | <u>\$ 475,895</u> | <u>\$ 610,592</u> | <u>\$ 137,092</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance - 126
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 2,398,389 | \$ 2,850,000 | \$ 2,700,000 | \$ 2,700,000 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | 239 | 625 | 125 | 125 |
| Use of Money and Property | 18,905 | 15,000 | 40,000 | 40,000 |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>2,417,533</u> | <u>2,865,625</u> | <u>2,740,125</u> | <u>2,740,125</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | 1,422,245 | 1,376,126 | 1,500,709 | 1,417,898 |
| Public Safety | 305,160 | 324,200 | 344,750 | 327,750 |
| Public Works | 21,022 | 10,000 | 10,000 | 10,000 |
| Health & Welfare | 336,702 | 302,131 | 343,463 | 320,660 |
| Culture & Recreation | 230,383 | 220,481 | 223,623 | 220,481 |
| Economic Development | 49,817 | 60,159 | 62,617 | 68,159 |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 9,150 | 30,000 | 45,000 | 120,000 |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>2,374,479</u> | <u>2,323,097</u> | <u>2,530,162</u> | <u>2,484,948</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>43,054</u> | <u>542,528</u> | <u>209,963</u> | <u>255,177</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | 12,900 | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>12,900</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>55,954</u> | <u>542,528</u> | <u>209,963</u> | <u>255,177</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>2,753,830</u> | <u>2,973,963</u> | <u>2,809,784</u> | <u>3,019,747</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 2,809,784</u> | <u>\$ 3,516,491</u> | <u>\$ 3,019,747</u> | <u>\$ 3,274,924</u> |

Iberville Parish Council
Plaquemine, LA
Vehicle and Equipment Replacement - 128
2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|-------------------|------------------|-------------------|-------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 350,000 | \$ 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>350,000</u> | <u>350,000</u> | <u>350,000</u> | <u>350,000</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 34,334 | 350,000 | 350,000 | 350,000 |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>34,334</u> | <u>350,000</u> | <u>350,000</u> | <u>350,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>315,666</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>315,666</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>27,971</u> | <u>27,971</u> | <u>343,637</u> | <u>343,637</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 343,637</u> | <u>\$ 27,971</u> | <u>\$ 343,637</u> | <u>\$ 343,637</u> |

Iberville Parish Council

Plaquemine, Louisiana

Sales Tax Road - 129

2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 3,964,943 | \$ 4,350,000 | \$ 3,545,791 | \$ 3,545,791 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | 637 | 225 | 225 | 225 |
| Use of Money and Property | 53,284 | 5,000 | 100,000 | 100,000 |
| Miscellaneous Revenues | 351,036 | 225,000 | 365,000 | 365,000 |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | 4,369,900 | 4,580,225 | 4,011,016 | 4,011,016 |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | 2,144,233 | 2,176,195 | 2,295,096 | 2,233,950 |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 3,366,107 | 1,250,000 | 1,750,000 | 1,950,000 |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | 5,510,340 | 3,426,195 | 4,045,096 | 4,183,950 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (1,140,440) | 1,154,030 | (34,080) | (172,934) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | 59,200 | 59,200 | 59,200 | 59,200 |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 59,200 | 59,200 | 59,200 | 59,200 |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | (1,081,240) | 1,213,230 | 25,120 | (113,734) |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | 6,590,270 | 5,612,600 | 5,509,030 | 5,534,150 |
| FUND BALANCE (DEFICIT) AT END OF YEAR | \$ 5,509,030 | \$ 6,825,830 | \$ 5,534,150 | \$ 5,420,416 |

Iberville Parish Council
 Plaquemine, Louisiana
Solid Waste - 130
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 4,384,924 | \$ 4,700,000 | \$ 3,900,000 | \$ 3,900,000 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 610 | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | 42,430 | 45,000 | 120,000 | 120,000 |
| Miscellaneous Revenues | 6,234 | 4,000 | 4,000 | 4,000 |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>4,434,198</u> | <u>4,749,000</u> | <u>4,024,000</u> | <u>4,024,000</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | 3,276,729 | 3,291,483 | 3,455,926 | 3,813,508 |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 108,927 | 75,000 | 75,000 | 10,000 |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>3,385,655</u> | <u>3,366,483</u> | <u>3,530,926</u> | <u>3,823,508</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>1,048,543</u> | <u>1,382,517</u> | <u>493,074</u> | <u>200,492</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | 63,900 | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>63,900</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>1,112,443</u> | <u>1,382,517</u> | <u>493,074</u> | <u>200,492</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>5,745,452</u> | <u>6,952,852</u> | <u>6,857,895</u> | <u>7,350,969</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 6,857,895</u> | <u>\$ 8,335,369</u> | <u>\$ 7,350,969</u> | <u>\$ 7,551,461</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Parishwide Water Operation SRF - 138
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|--------------------|---------------------|-----------------|---------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 529,551 | \$ - | \$ - | - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | 2,315 | | 200 | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>531,866</u> | <u>-</u> | <u>200</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>531,866</u> | <u>-</u> | <u>200</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | (3,233,631) | - | (16,063) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(3,233,631)</u> | <u>-</u> | <u>(16,063)</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>(2,701,765)</u> | <u>-</u> | <u>(15,863)</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>2,717,628</u> | <u>2,717,628</u> | <u>15,863</u> | <u>(0)</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 15,863</u> | <u>\$ 2,717,628</u> | <u>\$ (0)</u> | <u>\$ (0)</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #2 (Bayou Blue) - 140
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|-------------------|-------------------|-------------------|---------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 261,858 | \$ 295,000 | \$ 241,000 | \$ 241,000 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 5,732 | 5,735 | 5,237 | 5,735 |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | 2,708 | 3,000 | 5,500 | 5,500 |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>270,298</u> | <u>303,735</u> | <u>251,737</u> | <u>252,235</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | 94,520 | 147,281 | 137,707 | 137,400 |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | 46,200 | 46,200 | 50,820 |
| Debt Service | | | | |
| Principal | 62,661 | | | |
| Interest | 863 | | | |
| TOTAL EXPENDITURES | <u>158,044</u> | <u>193,481</u> | <u>183,907</u> | <u>188,220</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>112,254</u> | <u>110,254</u> | <u>67,830</u> | <u>64,015</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>112,254</u> | <u>110,254</u> | <u>67,830</u> | <u>64,015</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>760,644</u> | <u>854,379</u> | <u>872,898</u> | <u>940,728</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 872,898</u> | <u>\$ 964,633</u> | <u>\$ 940,728</u> | <u>\$ 1,004,743</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Medical Complex CDBG - 142
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ - | - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 56,742 | | 65,000 | 65,000 |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | 1,637,647 | 1,569,446 | 1,569,446 | 1,569,446 |
| Use of Money and Property | 7,112 | 7,500 | 35,000 | 35,000 |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>1,701,501</u> | <u>1,576,946</u> | <u>1,669,446</u> | <u>1,669,446</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | 328,635 | 595,789 | 774,233 | 779,488 |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | 265,000 | 500,000 |
| Debt Service | | | | |
| Principal | 258,103 | 265,000 | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>586,738</u> | <u>860,789</u> | <u>1,039,233</u> | <u>1,279,488</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>1,114,763</u> | <u>716,157</u> | <u>630,213</u> | <u>389,958</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>1,114,763</u> | <u>716,157</u> | <u>630,213</u> | <u>389,958</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>1,347,879</u> | <u>1,646,404</u> | <u>2,462,642</u> | <u>3,092,855</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 2,462,642</u> | <u>\$ 2,362,561</u> | <u>\$ 3,092,855</u> | <u>\$ 3,482,813</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Community Services Block Grant (CSBG) - 146
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|---|-----------------|-----------------|-----------------|-----------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 102,462 | 103,000 | 96,416 | 103,000 |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>102,462</u> | <u>103,000</u> | <u>96,416</u> | <u>103,000</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | 102,462 | 103,000 | 97,700 | 103,000 |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>102,462</u> | <u>103,000</u> | <u>97,700</u> | <u>103,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>-</u> | <u>-</u> | <u>(1,284)</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>-</u> | <u>-</u> | <u>(1,284)</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>4,801</u> | <u>4,801</u> | <u>4,801</u> | <u>3,517</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 4,801</u> | <u>\$ 4,801</u> | <u>\$ 3,517</u> | <u>\$ 3,517</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Emergency 911 - 150
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 54,078 | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | 475,246 | 376,000 | 475,000 | 475,000 |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | 15,450 | 15,000 | 15,000 | 15,000 |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>844,774</u> | <u>691,000</u> | <u>790,000</u> | <u>790,000</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | 605,448 | 610,221 | 596,327 | 621,626 |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 132,443 | 80,000 | 175,000 | 25,001 |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>737,891</u> | <u>690,221</u> | <u>771,327</u> | <u>646,627</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>106,883</u> | <u>779</u> | <u>18,673</u> | <u>143,373</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>106,883</u> | <u>779</u> | <u>18,673</u> | <u>143,373</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>544,754</u> | <u>508,052</u> | <u>651,637</u> | <u>670,310</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 651,637</u> | <u>\$ 508,831</u> | <u>\$ 670,310</u> | <u>\$ 813,683</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Section 8 - 152
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|---|------------------|------------------|-----------------|-----------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 153,937 | 130,750 | 130,750 | 130,750 |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | 25,210 | 23,500 | 23,500 | 23,500 |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>179,147</u> | <u>154,250</u> | <u>154,250</u> | <u>154,250</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | 179,079 | 154,250 | 157,000 | 157,150 |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>179,079</u> | <u>154,250</u> | <u>157,000</u> | <u>157,150</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>68</u> | <u>-</u> | <u>(2,750)</u> | <u>(2,900)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>68</u> | <u>-</u> | <u>(2,750)</u> | <u>(2,900)</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>12,631</u> | <u>12,631</u> | <u>12,699</u> | <u>9,949</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 12,699</u> | <u>\$ 12,631</u> | <u>\$ 9,949</u> | <u>\$ 7,049</u> |

Iberville Parish Council
Plaquemine, Louisiana
Disaster Relief Fund -153
2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|------------------|-----------------|------------------|-----------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | - | - | - | - |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | - | 79,534 | - | 79,534 |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | - | 79,534 | - | 79,534 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | (79,534) | - | (79,534) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | - | (79,534) | - | (79,534) |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | 79,534 | 79,534 | 79,534 | 79,534 |
| FUND BALANCE (DEFICIT) AT END OF YEAR | \$ 79,534 | \$ - | \$ 79,534 | \$ - |

Iberville Parish Council
 Plaquemine, Louisiana
LA Recovery Authority CDBG - 351
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|---|------------------|------------------|------------------|------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | 948,917 | 2,430,000 | 2,800,000 | 500,000 |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>948,917</u> | <u>2,430,000</u> | <u>2,800,000</u> | <u>500,000</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | 195,060 | 780,000 | 49,477 | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 779,699 | 1,650,000 | 2,750,523 | 500,000 |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>974,759</u> | <u>2,430,000</u> | <u>2,800,000</u> | <u>500,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(25,842)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>(25,842)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>98,854</u> | <u>98,854</u> | <u>73,012</u> | <u>73,012</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 73,012</u> | <u>\$ 98,854</u> | <u>\$ 73,012</u> | <u>\$ 73,012</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Bond Debt Service - 232
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 1,604,973 | \$ 1,618,883 | \$ 1,618,883 | \$ 1,533,967 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | 9,968 | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>1,614,941</u> | <u>1,618,883</u> | <u>1,618,883</u> | <u>1,533,967</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service | | | | |
| Principal | 1,170,000 | 1,245,000 | 1,245,000 | 1,295,000 |
| Interest | 360,987 | 343,550 | 343,550 | 305,550 |
| TOTAL EXPENDITURES | <u>1,530,987</u> | <u>1,588,550</u> | <u>1,588,550</u> | <u>1,600,550</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>83,954</u> | <u>30,333</u> | <u>30,333</u> | <u>(66,583)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Premium on defeased debt | | | | |
| Premium on refunding debt | | | | |
| Cost of issuance | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>83,954</u> | <u>30,333</u> | <u>30,333</u> | <u>(66,583)</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>1,492,194</u> | <u>1,524,674</u> | <u>1,576,148</u> | <u>1,606,481</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 1,576,148</u> | <u>\$ 1,555,007</u> | <u>\$ 1,606,481</u> | <u>\$ 1,539,898</u> |

Iberville Parish Council
 Plaquemine, Louisiana
 Sales Tax Bond Reserve - 235
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|-------------|---------------|--------------|-------------|
| REVENUES | | | | |
| Taxes & Franchises | | | | |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | - | - | - | - |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | | | | |
| TOTAL EXPENDITURES | - | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Premium on defeased debt | | | | |
| Premium on refunding debt | | | | |
| Cost of issuance | | | | |
| Operating Transfers Out | - | - | (32,480) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | (32,480) | - |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | - | - | (32,480) | - |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | 32,480 | - | 32,480 | - |
| FUND BALANCE (DEFICIT) AT END OF YEAR | \$ 32,480 | \$ - | \$ - | \$ - |

Iberville Parish Council
 Plaquemine, Louisiana
2015 DHH Loan Reserve - 237
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|-------------|---------------|--------------|-------------|
| REVENUES | | | | |
| Taxes & Franchises | | | | |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | - | - | - | - |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | - | - | - | - |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | 236,189 | 236,189 | 236,189 | 236,189 |
| FUND BALANCE (DEFICIT) AT END OF YEAR | \$ 236,189 | \$ 236,189 | \$ 236,189 | \$ 236,189 |

Iberville Parish Council
 Plaquemine, Louisiana
DHH Loan Debt Service Fund - 238
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|-------------------|---------------------|-------------------|-------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 480,770 | \$ 482,000 | \$ 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>480,770</u> | <u>482,000</u> | <u>482,000</u> | <u>482,000</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service | | | | |
| Principal | | | 180,000 | 262,000 |
| Interest | 127,716 | 250,000 | 250,000 | 250,000 |
| TOTAL EXPENDITURES | <u>127,716</u> | <u>250,000</u> | <u>430,000</u> | <u>512,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>353,054</u> | <u>232,000</u> | <u>52,000</u> | <u>(30,000)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>353,054</u> | <u>232,000</u> | <u>52,000</u> | <u>(30,000)</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>505,626</u> | <u>859,911</u> | <u>858,680</u> | <u>910,680</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 858,680</u> | <u>\$ 1,091,911</u> | <u>\$ 910,680</u> | <u>\$ 880,680</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Capital Improvement Fund - 341
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|---------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 2,643,295 | \$ 2,725,000 | \$ 2,330,000 | \$ 2,330,000 |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | 21,437 | 25,000 | 30,000 | 30,000 |
| Miscellaneous Revenues | 47,795 | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>2,712,527</u> | <u>2,750,000</u> | <u>2,360,000</u> | <u>2,360,000</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 5,487,030 | 2,750,000 | 3,100,000 | 2,300,000 |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>5,487,030</u> | <u>2,750,000</u> | <u>3,100,000</u> | <u>2,300,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(2,774,503)</u> | <u>-</u> | <u>(740,000)</u> | <u>60,000</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | 48,543 | |
| Proceeds from General Long-Term Loans | | | | |
| Operating Transfers Out | (24,103) | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(24,103)</u> | <u>-</u> | <u>48,543</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>(2,798,606)</u> | <u>-</u> | <u>(691,457)</u> | <u>60,000</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>3,925,216</u> | <u>270,216</u> | <u>1,126,610</u> | <u>435,153</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ 1,126,610</u> | <u>\$ 270,216</u> | <u>\$ 435,153</u> | <u>\$ 495,153</u> |

Iberville Parish Council
 Plaquemine, Louisiana
WD3 Line Extension Project DHH - 364
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|--------------------|--------------------|--------------------|--------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | 34 | | | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>34</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | 1,084,187 | 1,600,000 | 1,600,000 | 1,000,000 |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | <u>1,084,187</u> | <u>1,600,000</u> | <u>1,600,000</u> | <u>1,000,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(1,084,153)</u> | <u>(1,600,000)</u> | <u>(1,600,000)</u> | <u>(1,000,000)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | 24,103 | | | |
| Loan Proceeds | 1,050,035 | 1,600,000 | 1,600,000 | 1,000,000 |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>1,074,138</u> | <u>1,600,000</u> | <u>1,600,000</u> | <u>1,000,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>(10,015)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>10,015</u> | <u>10,015</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ -</u> | <u>\$ 10,015</u> | <u>\$ -</u> | <u>\$ -</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Industrial Park - 366
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|---|-------------|---------------|--------------|-------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | - | - | - | - |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | - | - | - |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | - | - | - | - |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | 110,000 | 110,000 | 110,000 | 110,000 |
| FUND BALANCE (DEFICIT) AT END OF YEAR | \$ 110,000 | \$ 110,000 | \$ 110,000 | \$ 110,000 |

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Department
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|----------------|----------------|----------------|----------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 785,728 | \$ 839,560 | \$ 851,660 | \$ 875,360 |
| Licenses & Permits | | 2,000 | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | | | | |
| Use of Money and Property | | | | |
| Miscellaneous Revenues | | | | |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>785,728</u> | <u>841,560</u> | <u>851,660</u> | <u>875,360</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | 785,728 | 841,560 | 851,660 | 875,360 |
| Public Safety | | | | |
| Public Works | | | | |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | | |
| Debt Service | | | | |
| Principal | | | | |
| Interest | | | | |
| TOTAL EXPENDITURES | <u>785,728</u> | <u>841,560</u> | <u>851,660</u> | <u>875,360</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | | | | |
| Operating Transfers Out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) AT END OF YEAR | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Utility Department
 2019 Budget Summary

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| REVENUES | | | | |
| Taxes & Franchises | \$ 57 | \$ - | \$ - | - |
| Licenses & Permits | | | | |
| Intergovernmental Revenues | | | | |
| Fines & Forfeitures | | | | |
| Fees Charges and Commissions | 5,741,688 | 6,716,700 | 6,721,200 | 6,786,600 |
| Use of Money and Property | 5,694 | 7,100 | 7,100 | 9,000 |
| Miscellaneous Revenues | 27,612 | 72,100 | 42,600 | 41,600 |
| In Kind Revenues | - | - | - | - |
| TOTAL REVENUES | <u>5,775,051</u> | <u>6,795,900</u> | <u>6,770,900</u> | <u>6,837,200</u> |
| EXPENDITURES | | | | |
| Housing Assistance Payments | | | | |
| General Government | | | | |
| Public Safety | | | | |
| Public Works | 5,841,359 | 6,640,550 | 6,747,900 | 6,630,750 |
| Health & Welfare | | | | |
| Culture & Recreation | | | | |
| Economic Development | | | | |
| Other Expenditures | | | | |
| In Kind | | | | |
| Capital Outlay | | | 400,000 | 400,000 |
| Debt Service | | | | |
| Principal | | | | 54,000 |
| Interest | 8,341 | 8,700 | 8,700 | 43,700 |
| TOTAL EXPENDITURES | <u>5,849,700</u> | <u>6,649,250</u> | <u>7,156,600</u> | <u>7,128,450</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(74,649)</u> | <u>146,650</u> | <u>(385,700)</u> | <u>(291,250)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | 33,232 | | | |
| Loan Proceeds | | | | |
| Proceeds from Sale of Assets | 17,128 | | | |
| Operating Transfers Out | (51,279) | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>(920)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPENDITURES | <u>(75,569)</u> | <u>146,650</u> | <u>(385,700)</u> | <u>(291,250)</u> |
| CONTRIBUTED CAPITAL | 150,237 | | | |
| SPECIAL ITEMS | 7,266,608 | | | |
| FUND EQUITY (DEFICIT) AT BEGINNING OF YEAR | <u>15,332,722</u> | <u>15,079,531</u> | <u>22,673,998</u> | <u>22,288,298</u> |
| FUND EQUITY (DEFICIT) AT END OF YEAR | <u>\$ 22,673,998</u> | <u>\$ 15,226,181</u> | <u>\$ 22,288,298</u> | <u>\$ 21,997,048</u> |

**This page contains
no financial data.**

General Fund



PART II





Overview

The **General Fund** is the general operating fund for the parish and provides funding for many departments. This fund accounts 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 partially funded through transfers to Special Revenue Funds. Those sub-units that fall under this department and funded with General Fund money are as follows:
 - ❖ The *Animal Control Office* actively seeks to educate all residents about the "leash law" and the importance of vaccinations. The staff also responds to calls related to snakes, livestock, beaver, coyote and fox control. The animal shelter provides many animals for adoption. Their goal is to control the over-population of nuisance and unwanted animals for the citizens of Iberville Parish and to insure the quality of life for all. The officers also investigate nuisance animal calls, dog bites and cruelty to animal cases.
 - ❖ The *Building Inspector's Office* issues licenses and permits for all building structures within the Parish's jurisdiction. The Building Inspector performs routine construction inspections of residential and commercial projects to insure compliance with specifications, ordinances, and regulations of the parish, state and federal government.
 - ❖ The *Safety Department* assesses risk for the Parish through routine monitoring of departmental operations, researching accidents to find out the cause, resolving complaints of local residents with regard to property and automobiles, and imposing rules and regulations to help reduce risk and injury to the employees and residents of the Parish.
 - ❖ The *Health Unit* provides medical assistance to all residents of Iberville Parish. The staff conducts numerous seminars on various issues related to medical cases, nutrition and disease prevention.



Overview of Fund Structure-General Fund

- ❖ The *Multi-Purpose Center* is used to develop and practice agrarian arts. This arena services as a place for livestock shows, garden shows, farmers markets, rodeos, and nature expositions.
- ❖ The *Information Technology (IT) Department* is dedicated to improving Parish operations by providing effective and efficient automation, information, communication, and support services.
- ❖ The general fund is responsible for the partial funding of the *Parish Jail and Inmates*. The jail is a parish owned building; however, the maintenance of the building is accounted for in the Public Building Maintenance (special revenue) Fund. The general fund is used to account for the day-to-day operations of the parish jail and its inmates.
- ❖ The *Council on Aging* department is responsible for the Activity Coordination and Exercise classes for the senior citizens of the Parish.

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 people of each district elect the council members. Those elections are the sole responsibility of the *Registrar of Voters Office*. This office maintains all voter information and official election documents.
- The Parish provides some funding to the Judicial Branches of government; however, these departments are not governed by the Parish Council. The parish has agreed to supplement the operating expenditures of those departments. Such departments include *Court Reporters, Public Defender, Justice of Peace, Constables, Jury Commissions, and Clerk of Court*.
- The Office of Community Services (OCS) manages the local funding of federal programs made available to qualifying low-income persons in various areas of the parish. Many residents seek assistance for food, utilities, education, and housing assistance. All federal revenues are fully disbursed. Federal programs are amended when additional funding is received.
- Several organizations receive operating grants because they provide services to the citizens of this parish. The Parish Council does not govern the following organizations: *District Attorney Expense Fund, Plaquemine City Court and City Marshall, Battered Woman's Program, Court Appointed Special Advocates, Economic Development, Planning and Zoning, Parish Farm Agent, Council on Aging, Veteran's Affairs, and Capital Area Legal Services*.

The General Fund provides salary and benefit funding to the following departments: The *Sales Tax Department* and, the *Utility Department*. The Utility Department reimburses the parish on a monthly basis. The Parish Council is responsible for the leadership and administration of these departments.



Overview of Fund Structure-General Fund

However, since they are Enterprise Funds, these departments are self-sustaining and the Parish has no moral obligation to fund operations at this time.

The General Fund makes transfers to some Special Revenues Funds for the departments that are not able to fund themselves completely. These transfers help continue the daily operations of the departments, so that the residents can continue to reap the benefits of such programs.

The **General Insurance Fund** accounts for all losses to public property, public liability, and worker's compensation claims. All departments within the parish contribute to this fund. This fund is budgeted for within the General Fund.

Budget Highlights

During 2019, 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 actively continue to encourage residents of Iberville Parish to exercise their right to vote. The election expense for 2019 is based on a possibility of four elections. The election dates are as follows: March 30 – Municipal Primary; May 4 – Municipal General; October 12 – Gubernatorial Primary; November 16 – Gubernatorial General.

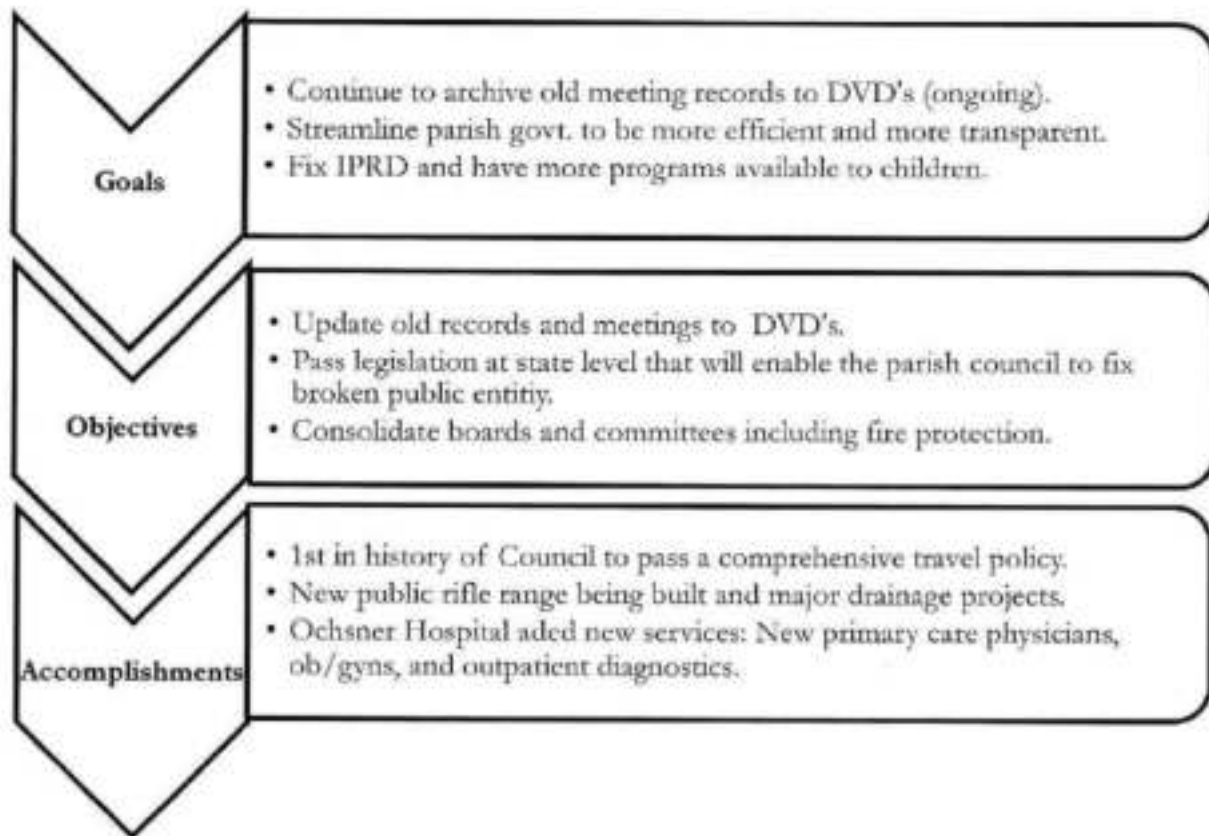
The Safety Department will continue its extensive Parish employee safety-training program to ensure safe working conditions for all employees and citizens. This department will closely monitor all Parish departments and agencies to ensure the safety of the residents by offering safety-training classes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

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



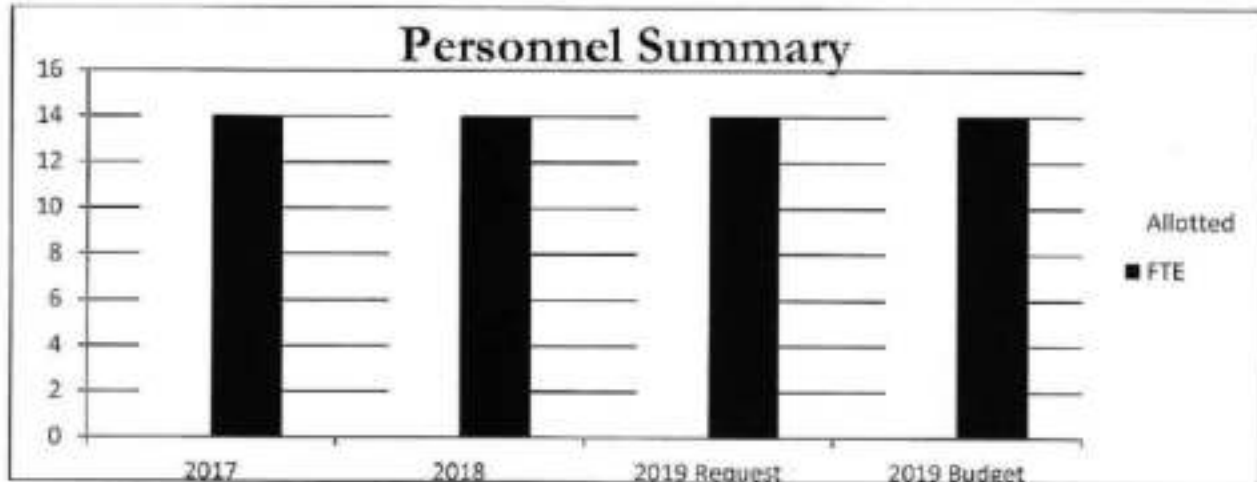
Council

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.





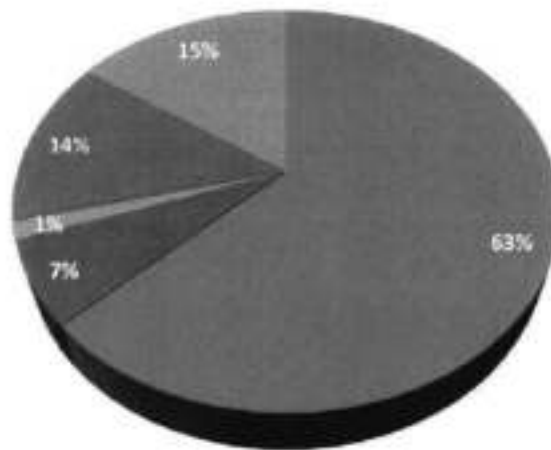
Council



| Expenditures by Category | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Salaries and Wages | 326,920 | 382,886 | 329,549 | 416,776 | 416,776 |
| Employee Benefits | 38,452 | 43,863 | 42,278 | 44,394 | 44,394 |
| Supplies | 4,711 | 12,700 | 12,700 | 9,500 | 9,500 |
| Services | 96,325 | 74,150 | 71,000 | 77,800 | 90,800 |
| Other | 69,051 | 114,025 | 109,500 | 101,600 | 101,600 |
| Total Expenditures | 535,459 | 627,622 | 565,027 | 650,070 | 663,070 |



2019 Budgeted Expenses by Category

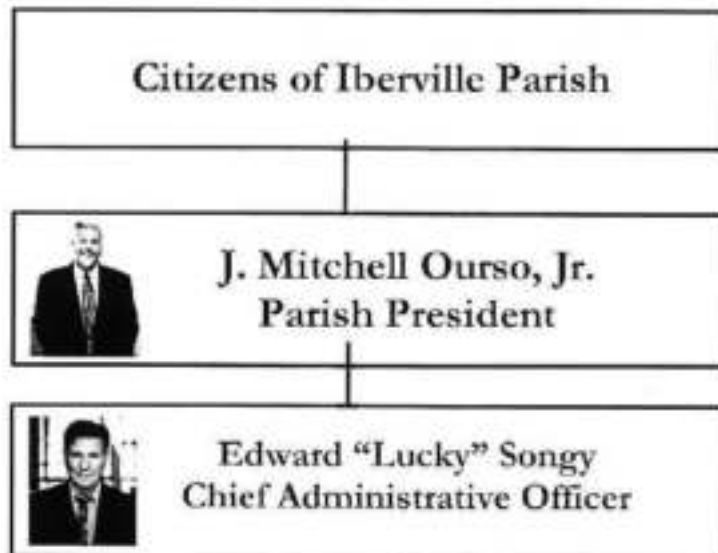
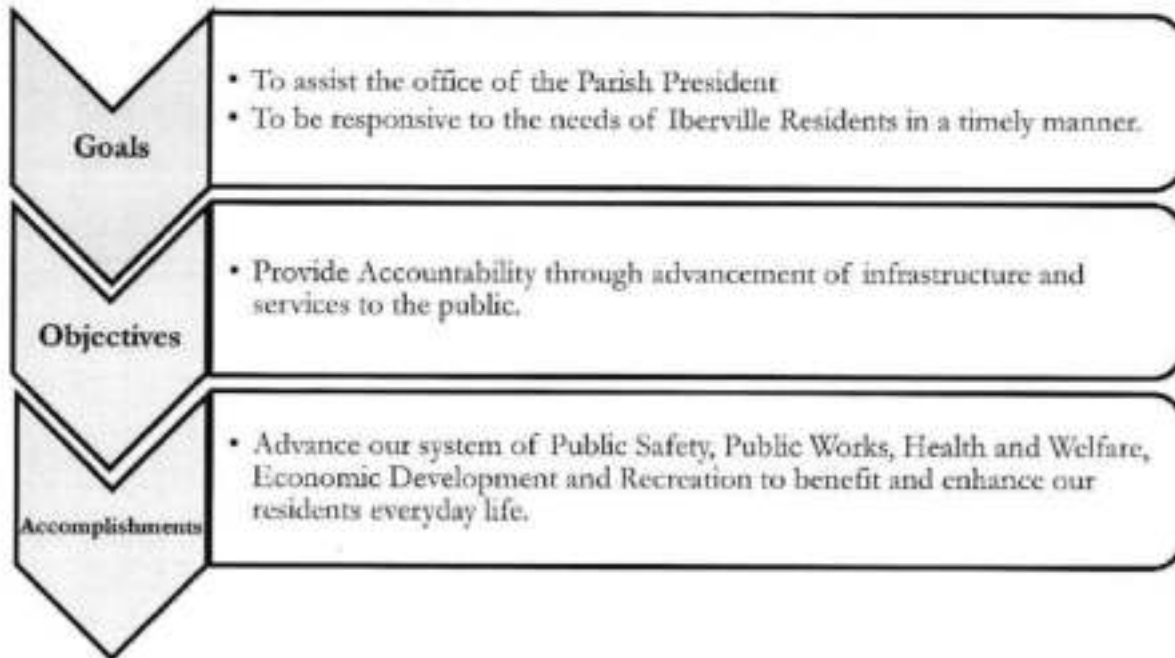


■ Salaries/Wages ■ Employee Benefits ■ Supplies ■ Services ■ Other



Administration Department

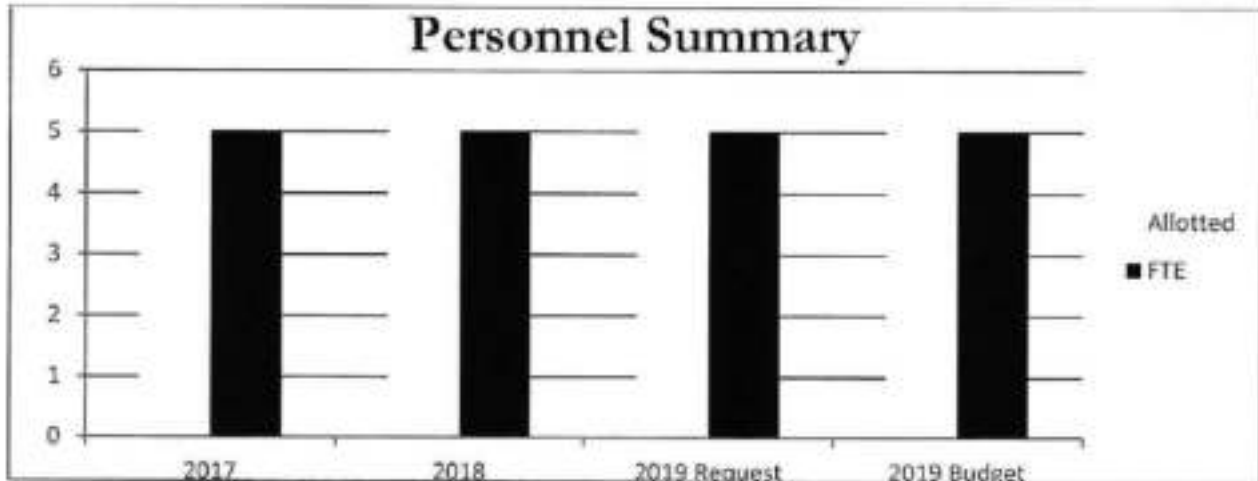
The Administration Department runs the Parish President's office on a day-to-day basis and assists the residents of Iberville Parish with various matters. The General Fund funds this department.





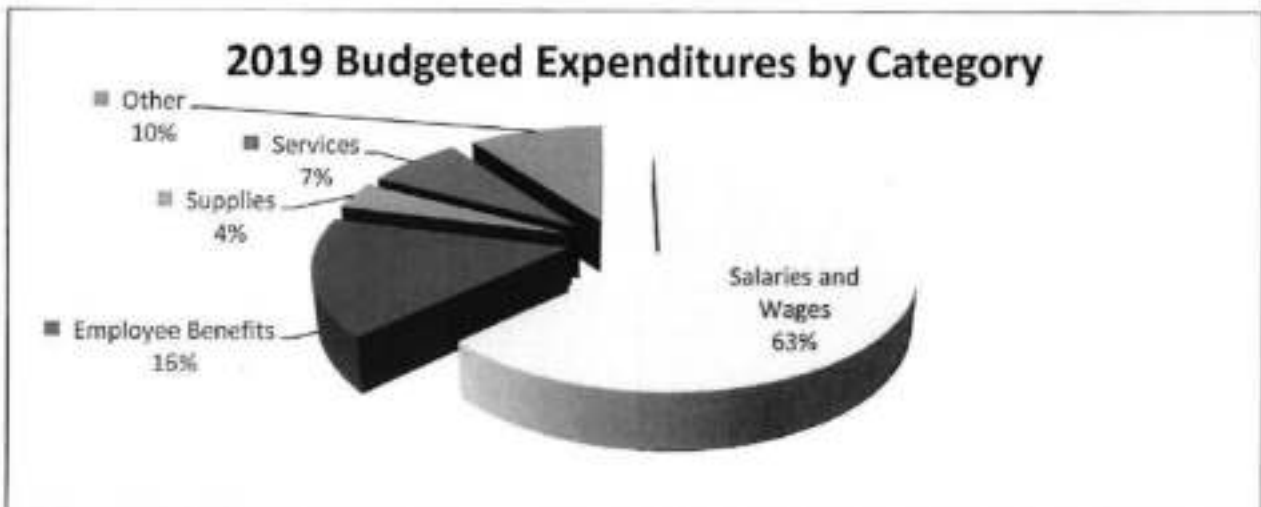
Administration Department

Personnel Summary



| Expenditures by Category | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Salaries and Wages | 486,434 | 474,528 | 477,528 | 480,875 | 480,875 |
| Employee Benefits | 124,883 | 121,302 | 117,599 | 121,815 | 121,815 |
| Supplies | 37,053 | 28,500 | 28,500 | 28,500 | 28,500 |
| Services | 42,010 | 55,000 | 55,000 | 55,000 | 55,000 |
| Other | 57,398 | 78,280 | 78,450 | 78,050 | 78,050 |
| Total Expenditures | 747,778 | 757,610 | 757,077 | 764,240 | 764,240 |

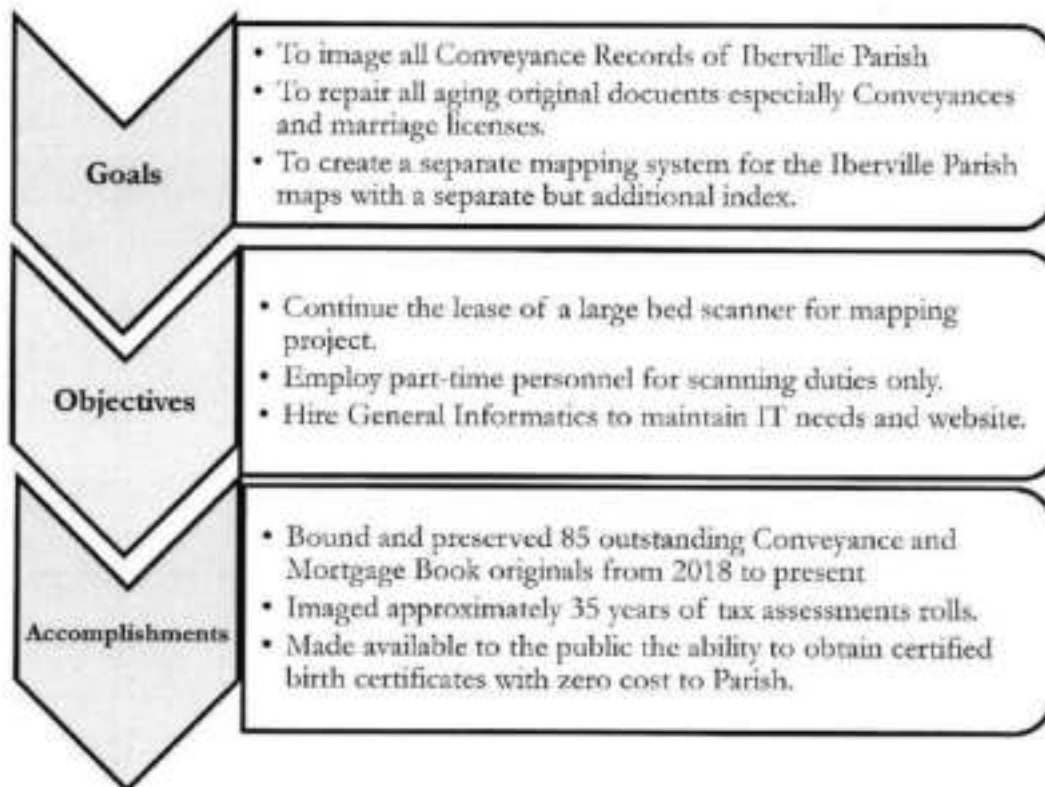
2019 Budgeted Expenditures by Category





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.

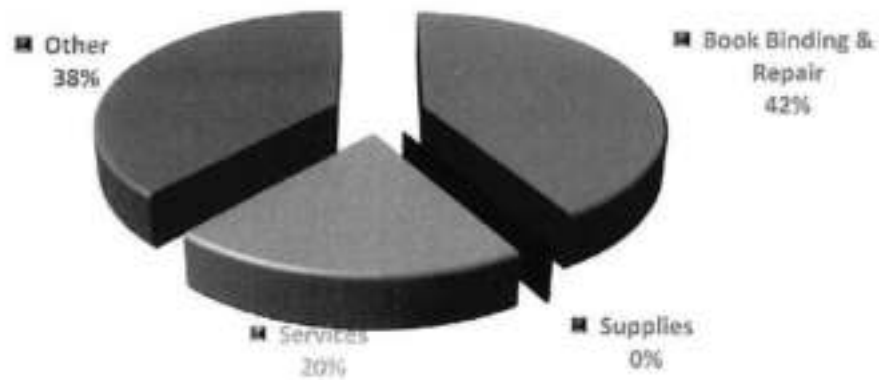




Clerk of Court

| Expenditures by Category | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---------------------------|---------------|---------------|---------------|---------------|---------------|
| Book Binding & Repair | 0 | 30,000 | 30,000 | 30,000 | 30,000 |
| Supplies | 32,349 | 0 | 0 | 0 | 0 |
| Services | 7,495 | 9,953 | 9,953 | 14,600 | 14,600 |
| Other | 18,028 | 22,000 | 22,000 | 27,700 | 27,700 |
| Total Expenditures | 57,872 | 61,953 | 61,953 | 72,300 | 72,300 |

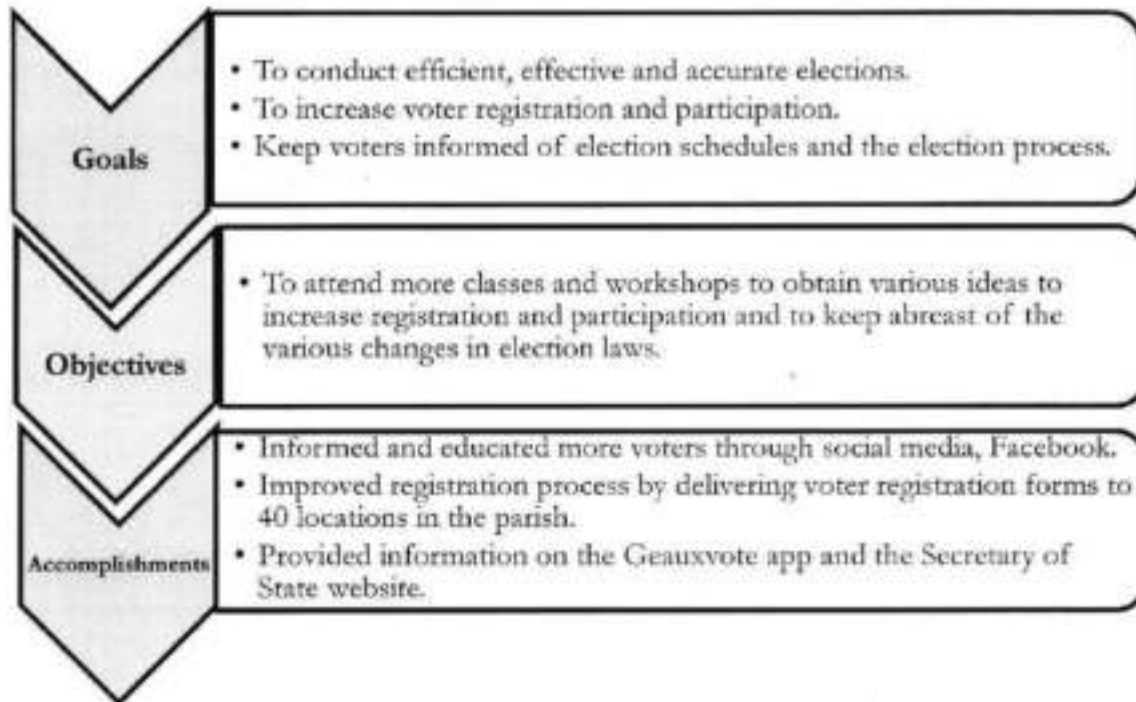
2019 BUDGETED EXPENDITURES BY CATEGORY





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

2019 Election Schedule

| Date of Election | ++March 30 | +May 4 | October 12 | November 16 |
|---|-------------------------|-------------------|-----------------------|-----------------------|
| Type of Election | Municipal Primary | Municipal General | Gubernatorial Primary | Gubernatorial General |
| Deadline: Specials | 01/02/19 | n/a | 07/09/2019 | n/a |
| Deadline: Propositions | 1/2/2019 | 3/11/2019 | 7/09/2019 | 09/23/2019 |
| Qualifying Dates | ** 1/30/2019-02/01/2019 | n/a | 08/06/2019-08/08/2019 | n/a |
| In Person/By Mail Registration Deadline | 02/27/2019 | 04/03/2019 | 09/11/2019 | 10/16/2019 |
| Geaux Vote Online Registration Deadline | 03/09/2019 | 04/13/2019 | 09/21/2019 | 10/26/2019 |
| Deadline to Request a Mail Ballot from Registrar (other than Military & Overseas) | 03/26/2019 | 04/30/2019 | 10/8/2019 | 11/12/2019 |
| Deadline for Registrar to Received Voted Mail Ballot (other than Military & Overseas) | 03/29/2019 | 05/03/2019 | 10/11/2019 | 11/15/2019 |
| Early Voting Begins | 03/16/2019 | 04/20/2019 | 09/28/2019 | 11/02/2019 |
| Early Voting Ends | 03/23/2019 | 04/27/2019 | 10/05/2019 | 11/09/2019 |

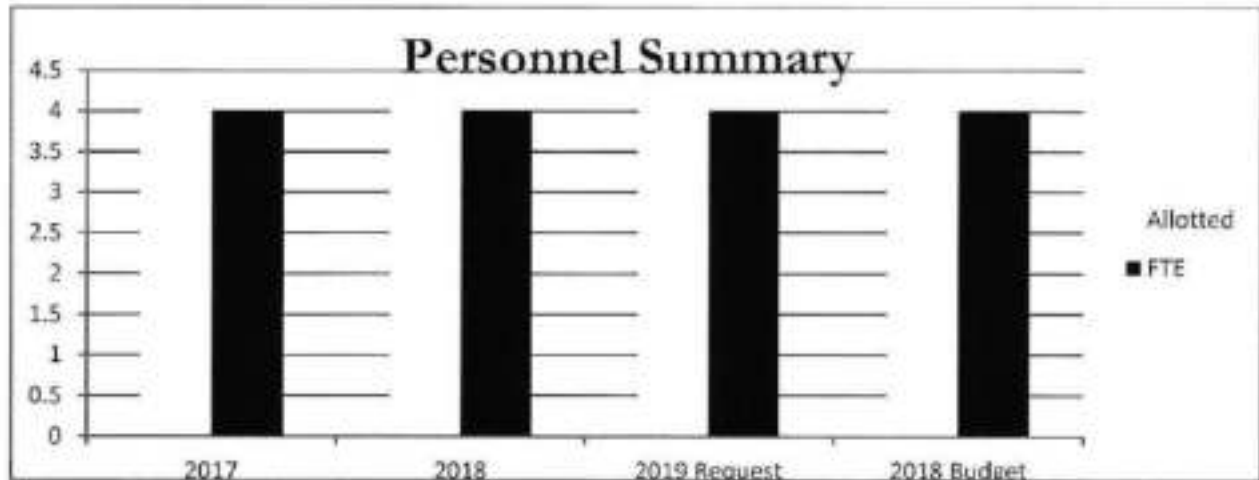
IMPORTANT NOTES

- ++ 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.L.
- *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

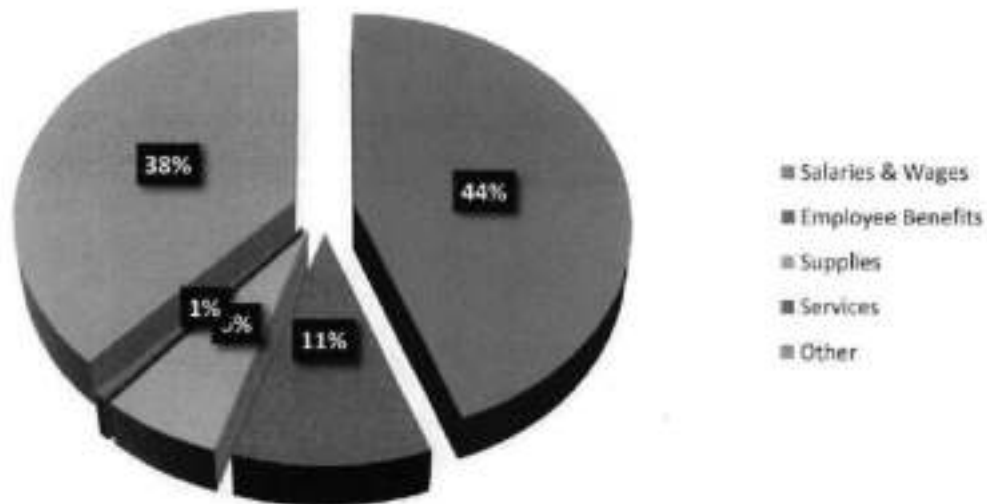


| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 53,866 | 56,427 | 70,632 | 64,427 | 64,427 |
| Employee Benefits | 12,811 | 13,294 | 15,955 | 15,255 | 15,255 |
| Supplies | 4,285 | 7,800 | 15,200 | 9,300 | 9,300 |
| Services | 648 | 750 | 750 | 1,000 | 1,000 |
| Other | 25,802 | 40,400 | 55,400 | 55,400 | 55,400 |
| Total Expenditures | 97,412 | 118,671 | 157,937 | 145,382 | 145,382 |



Registrar of Voter's Office

2019 Budget Expenditures by Category





Finance Department

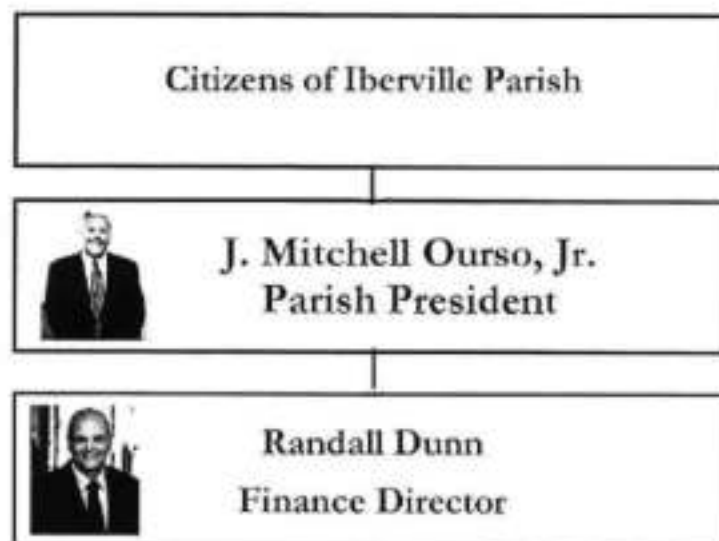
The Home Rule Charter establishes the Department of Finance and provides for its duties and responsibilities. The Department of Finance is committed to a high standard of excellence in the performance of these duties and responsibilities. Maintaining the public trust is our highest consideration.

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.

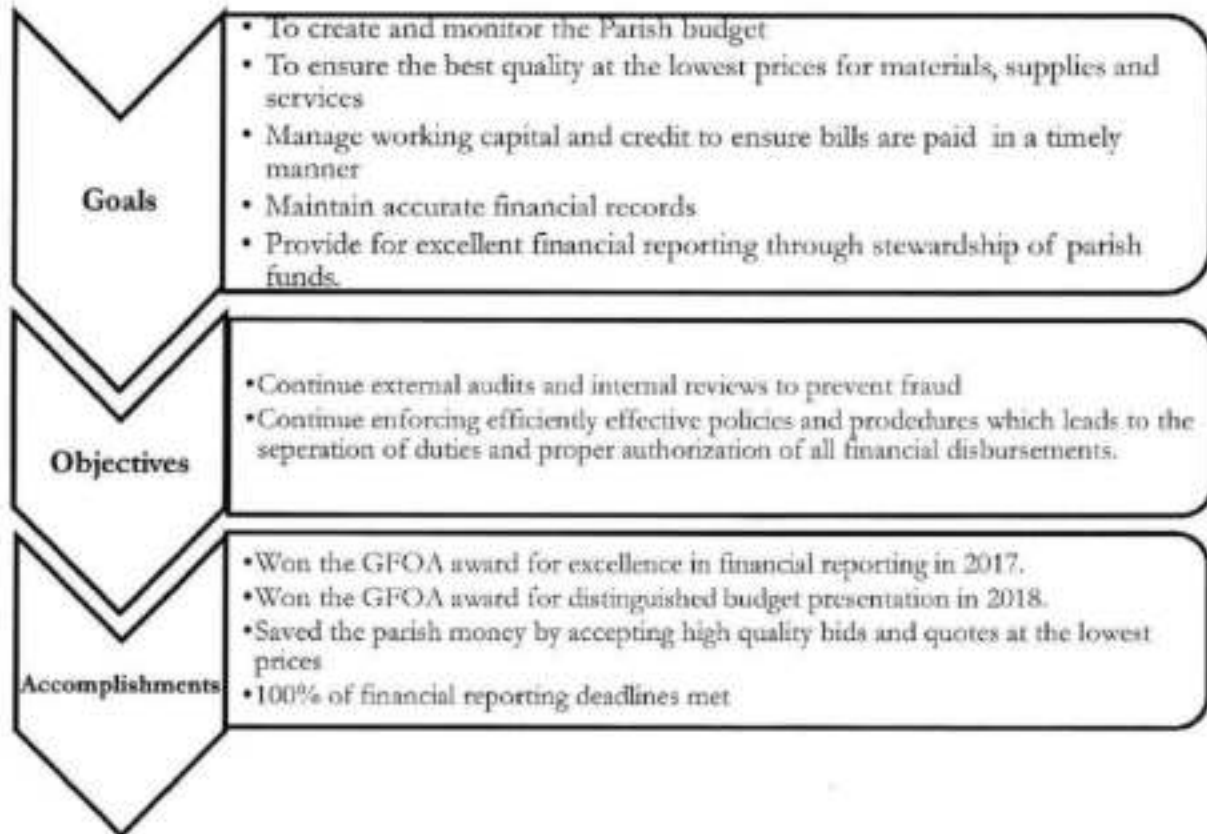


Organizational Chart



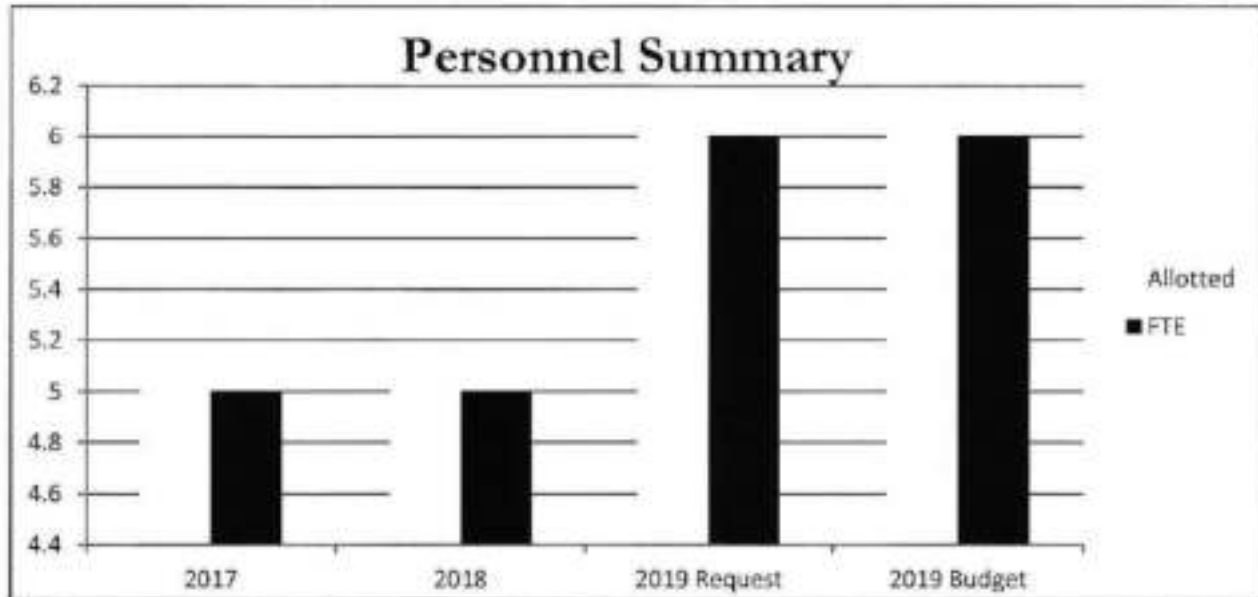


Finance Department





Finance Department

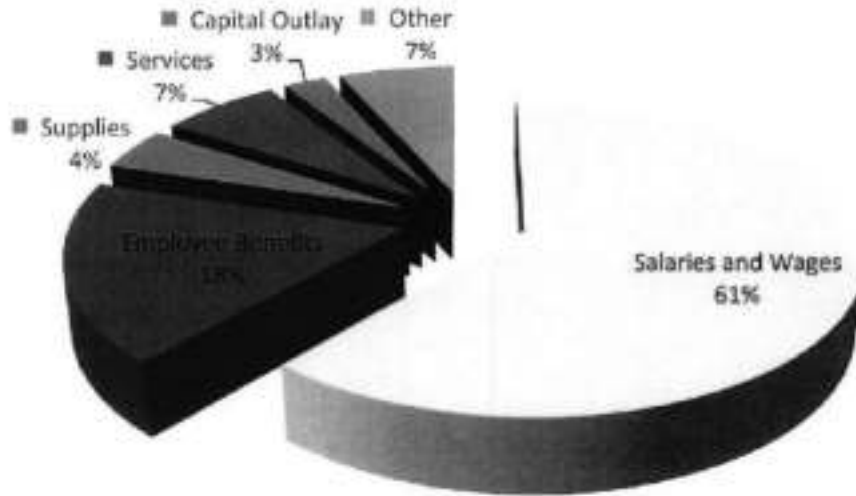


| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 346,549 | 369,886 | 364,634 | 371,966 | 371,966 |
| Employee Benefits | 101,508 | 109,123 | 108,159 | 110,970 | 110,970 |
| Supplies | 26,225 | 25,650 | 26,450 | 26,450 | 26,450 |
| Services | 67,449 | 33,650 | 41,550 | 41,550 | 41,550 |
| Capital Outlay | 9,521 | 15,000 | 15,000 | 15,000 | 15,000 |
| Other | 33,290 | 34,000 | 40,978 | 40,000 | 40,000 |
| Total Expenditures | 584,542 | 587,309 | 596,771 | 605,936 | 605,936 |



Finance Department

2019 Budgeted Expenditures by Category





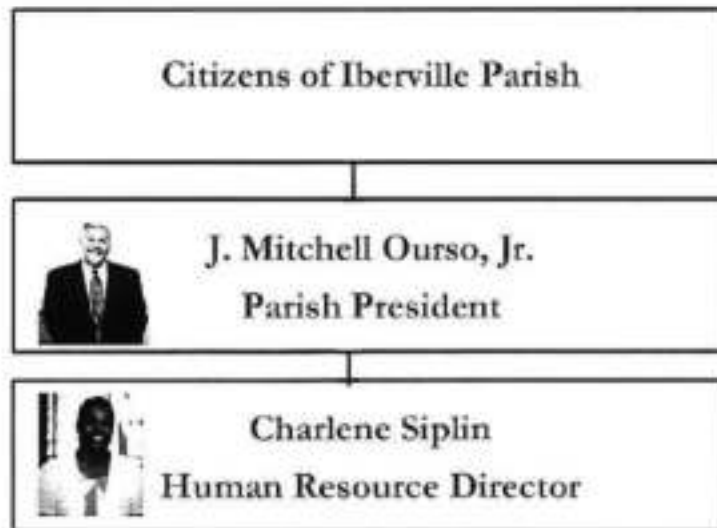
Human Resources Department

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



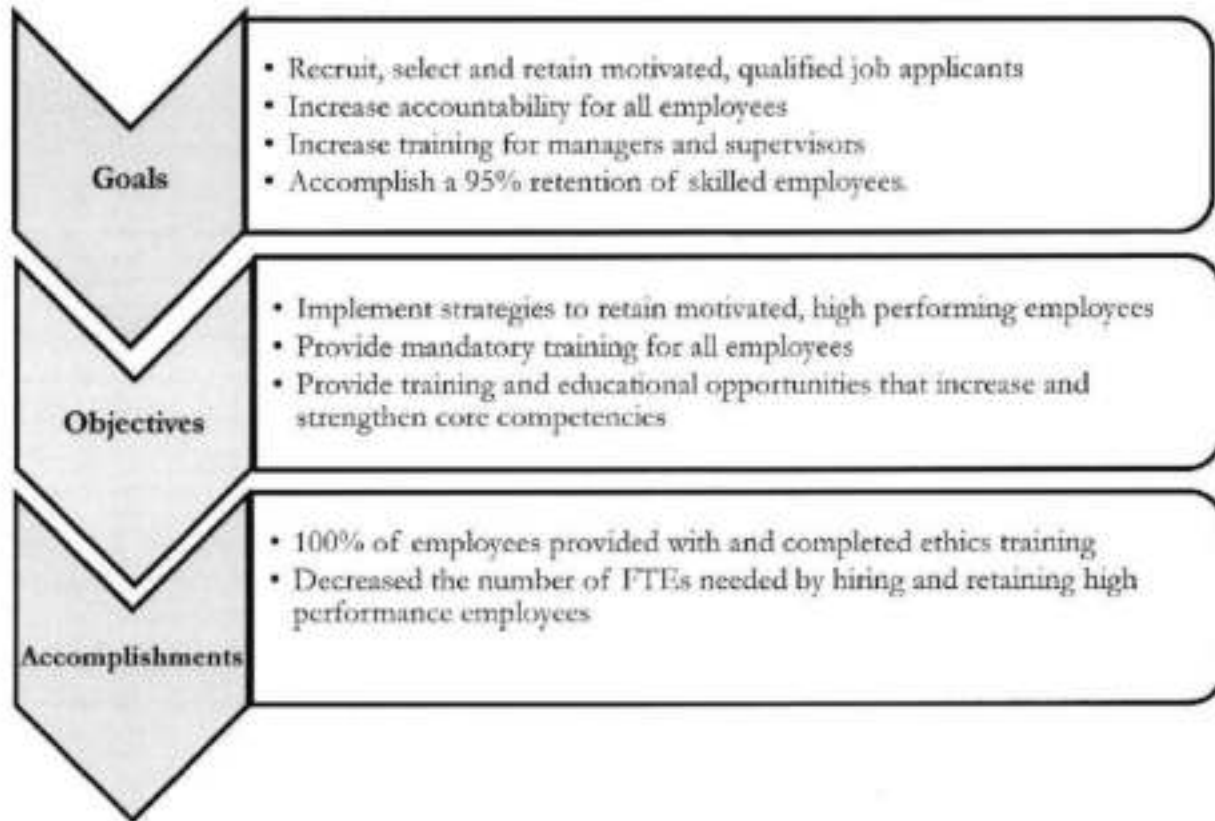
Management of Human Resource Planning/Employment Process: identifies and examines current and future internal and external forces that affect Human Resources Management; assists, guides, and communicates with staff in addressing employment-related issues.

Organizational Chart



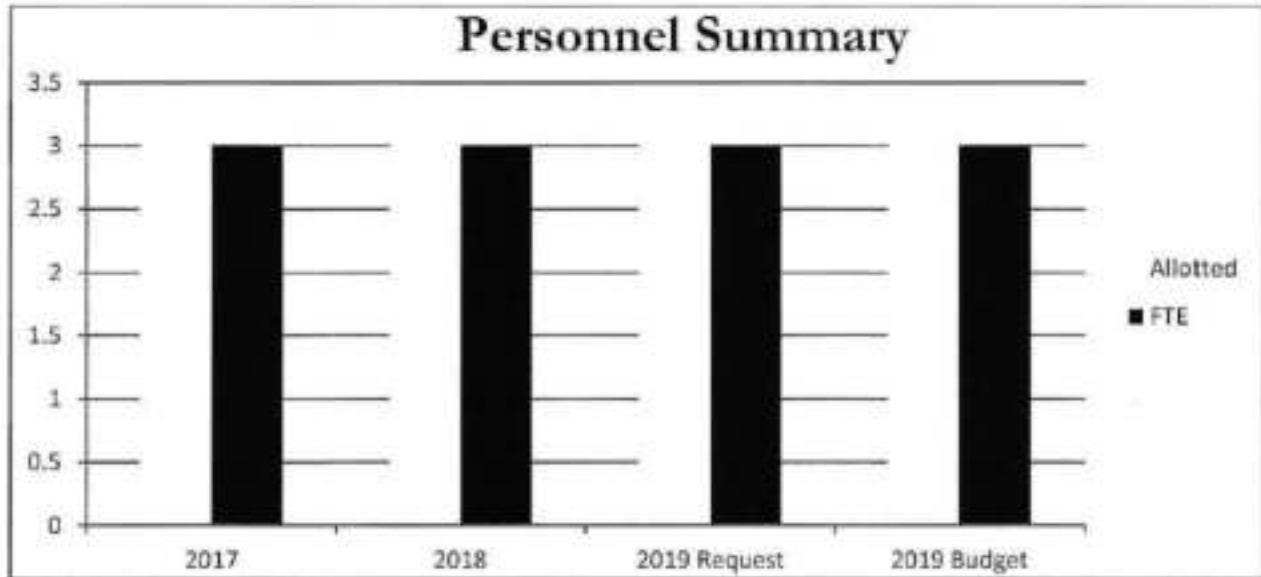


Human Resources Department





Human Resources Department

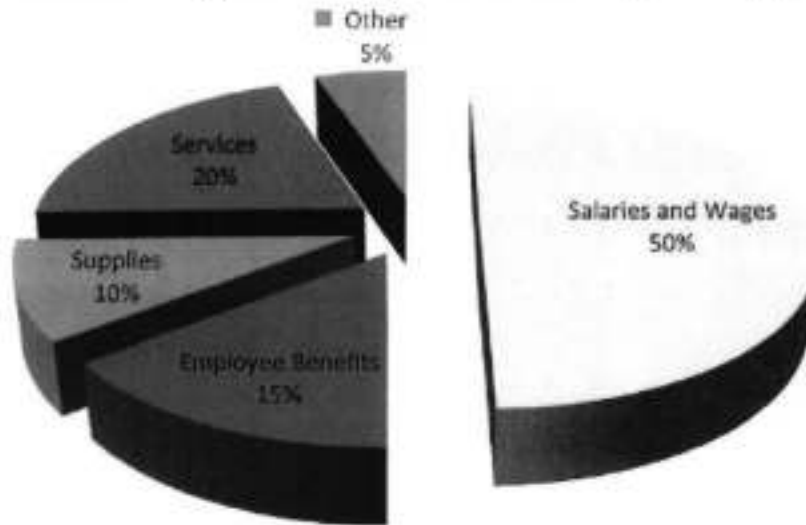


| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 108,085 | 64,210 | 94,906 | 64,210 | 64,210 |
| Employee Benefits | 18,733 | 18,978 | 19,954 | 18,978 | 18,978 |
| Supplies | 15,427 | 8,000 | 8,000 | 13,000 | 13,000 |
| Services | 15,147 | 25,000 | 25,000 | 26,000 | 26,000 |
| Other | 346 | 5,250 | 5,250 | 6,750 | 6,750 |
| Total Expenditures | 157,738 | 121,438 | 153,110 | 128,938 | 128,938 |



Human Resources Department

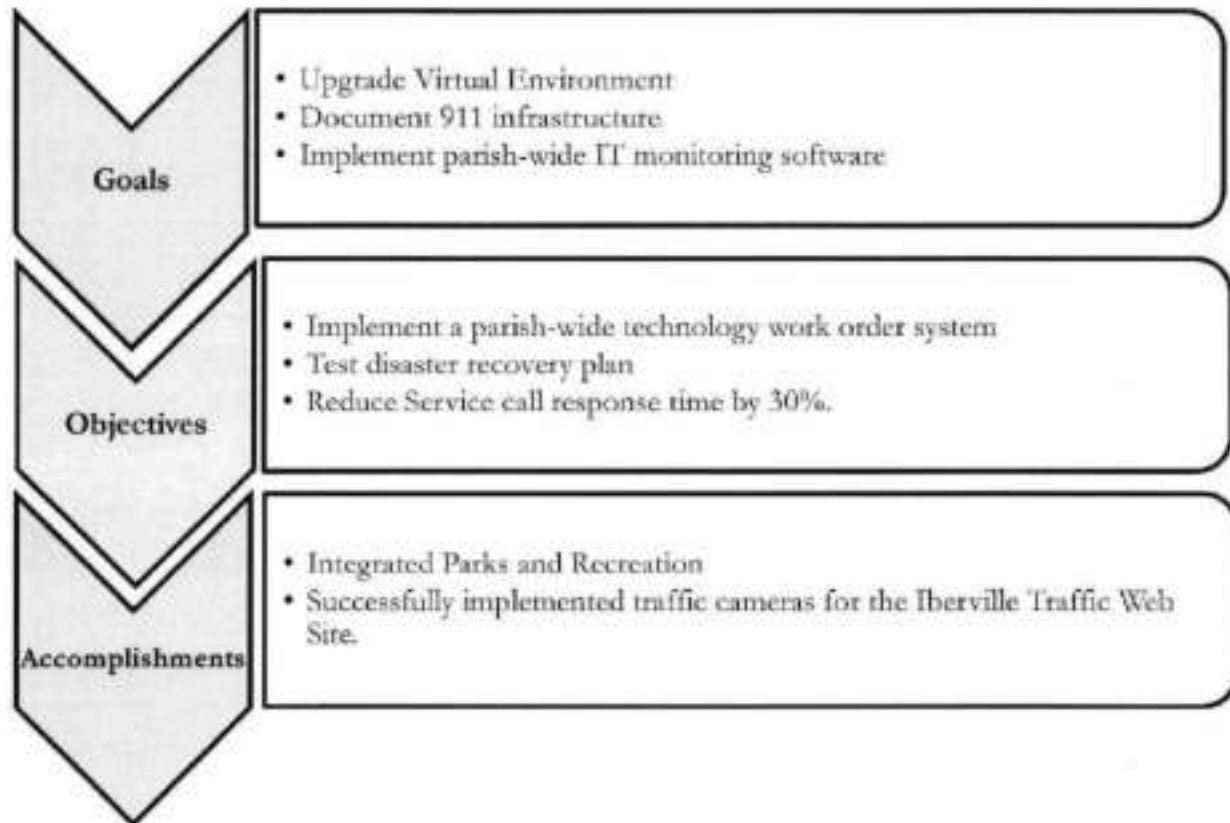
2019 Budgeted Expenditures by Category





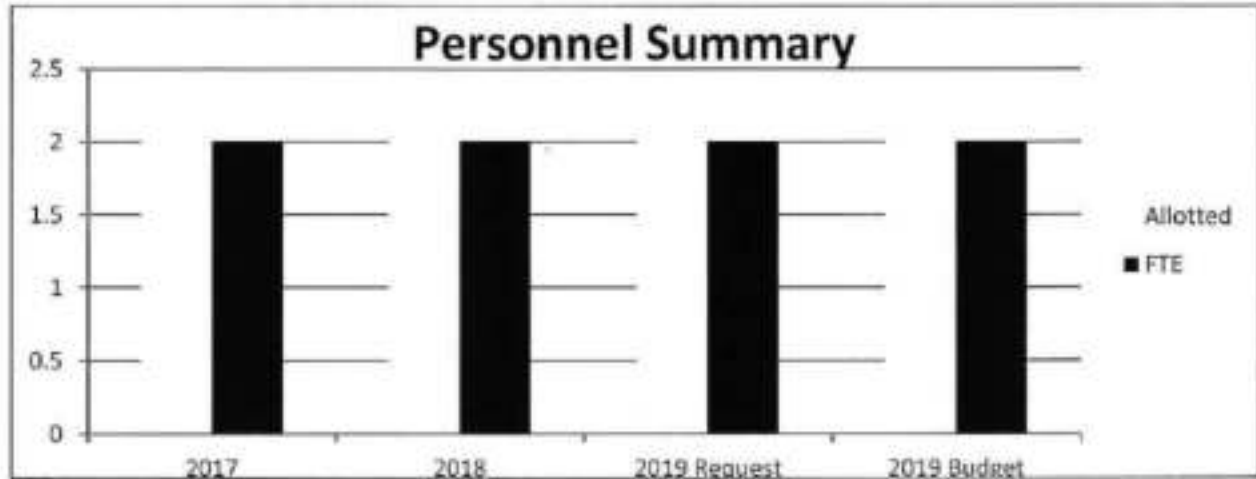
Information Technology Department

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

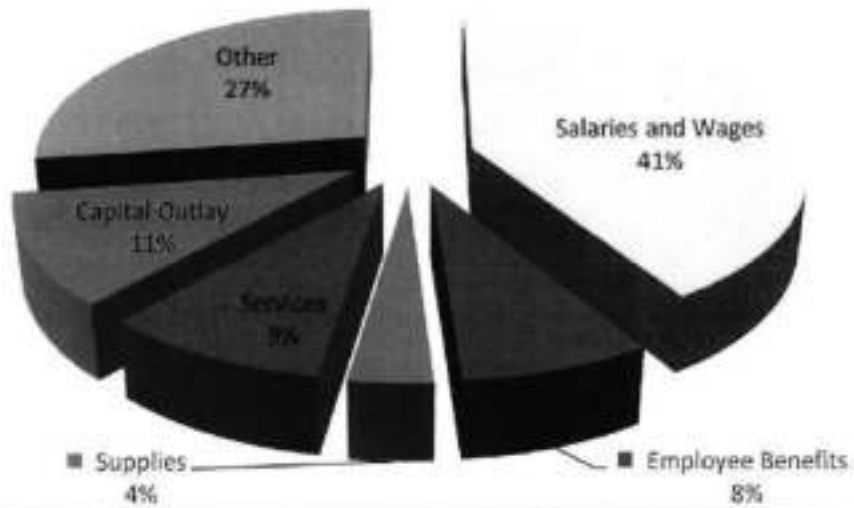


| <i>Expenditures By Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 100,290 | 115,482 | 102,775 | 71,042 | 185,000 |
| Employee Benefits | 27,164 | 30,991 | 23,282 | 16,350 | 34,927 |
| Supplies | 29,163 | 15,960 | 15,500 | 15,500 | 15,500 |
| Services | 25,670 | 31,500 | 41,750 | 41,750 | 41,750 |
| Capital Outlay | 7,128 | 50,000 | 50,000 | 50,000 | 50,000 |
| Other | 76,921 | 107,000 | 122,200 | 122,200 | 122,200 |
| Total Expenditures | 266,336 | 350,933 | 355,507 | 316,842 | 449,377 |



Information Technology Department

2019 Budgeted Expenditures by Category

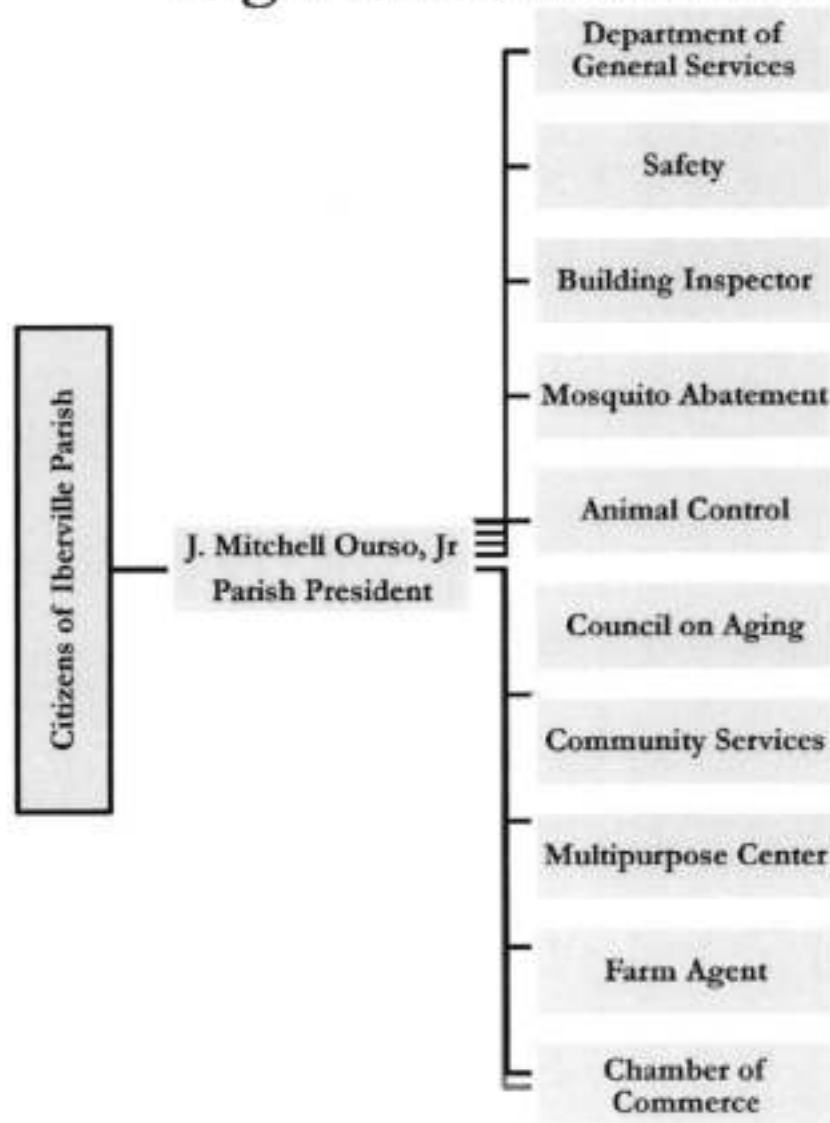




Department of General Services

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*.

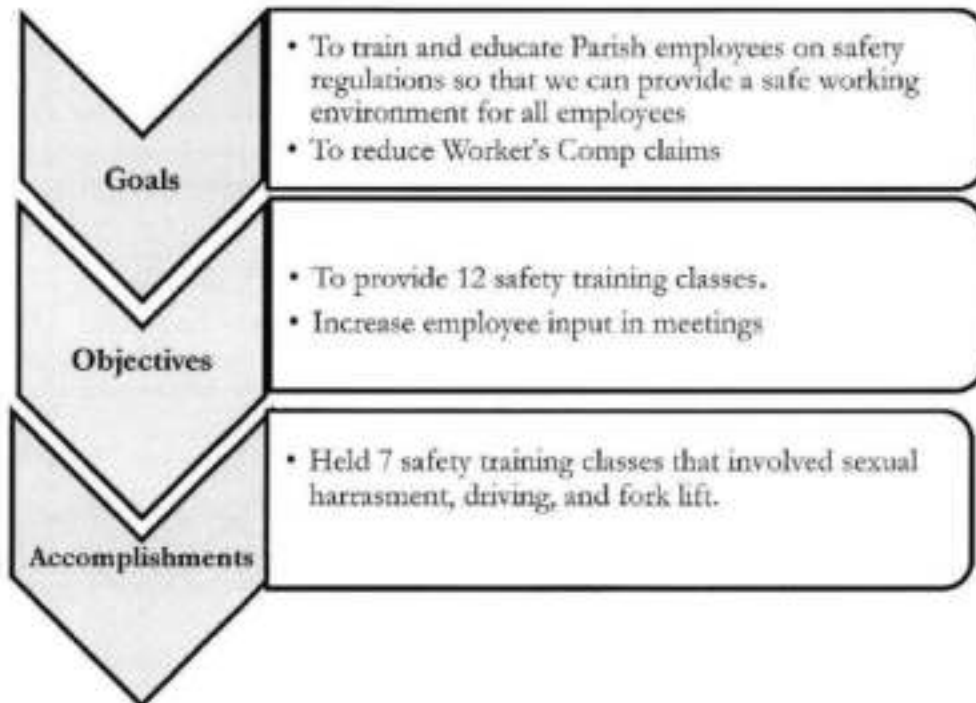
Organizational Chart





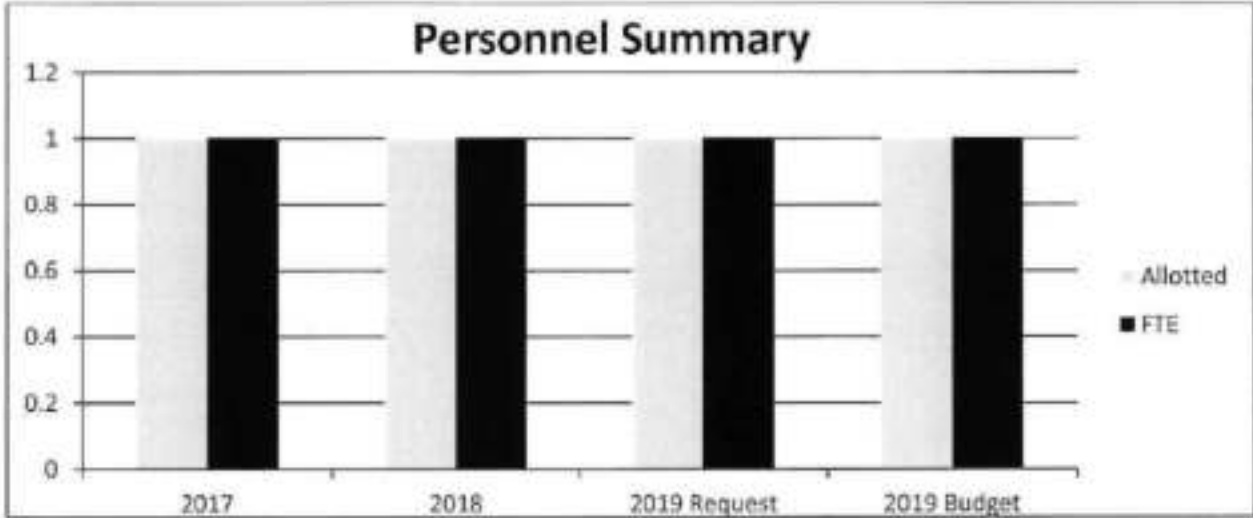
Safety Department

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

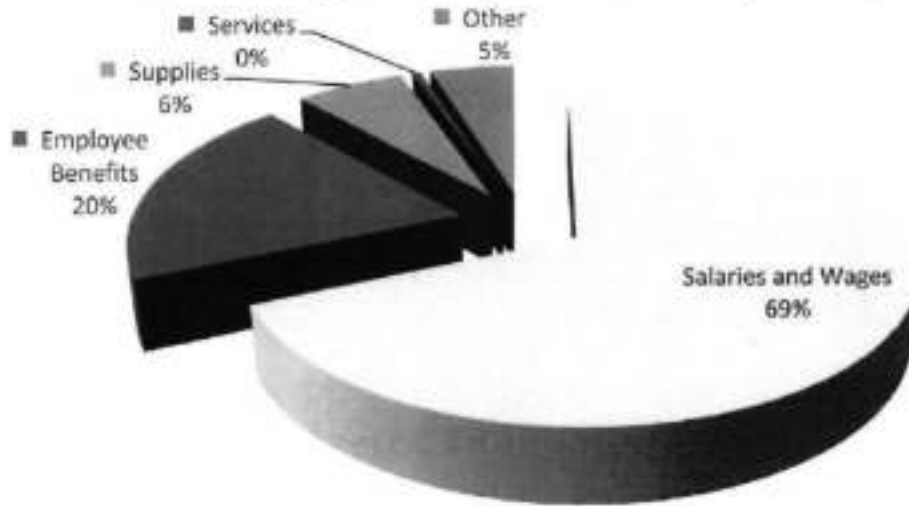


| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 52,465 | 52,041 | 51,041 | 52,042 | 52,042 |
| Employee Benefits | 14,459 | 14,978 | 14,369 | 14,978 | 14,978 |
| Supplies | 3,590 | 4,800 | 4,800 | 4,800 | 4,800 |
| Services | 375 | 825 | 400 | 400 | 400 |
| Other | 2,501 | 3,500 | 3,700 | 3,700 | 3,700 |
| Total Expenditures | 73,390 | 76,144 | 74,310 | 75,920 | 75,920 |



Safety Department

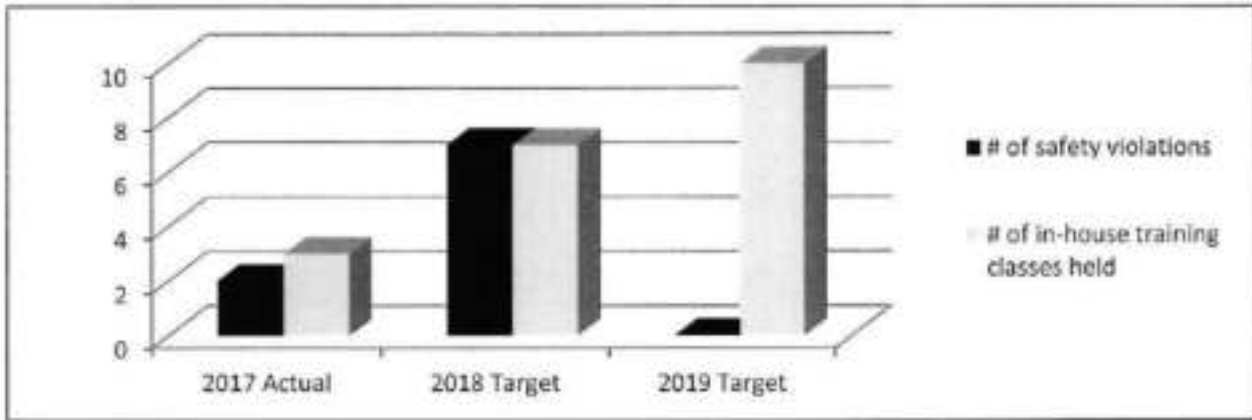
2019 Budgeted Expenditures by Category



| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|---|-------------|-------------|-------------|
| <i>Safety</i> | | | |
| 1. To train and educate Parish employees on safety regulations so that we can provide a safe working environment for all employees. | | | |
| a) # of in-house training classes held | 3 | 7 | 10 |
| 2. To monitor parish-wide safety issues in order to minimize losses incurred by the Parish due to negligence. | | | |
| a) # of safety violations | 2 | 7 | 0 |



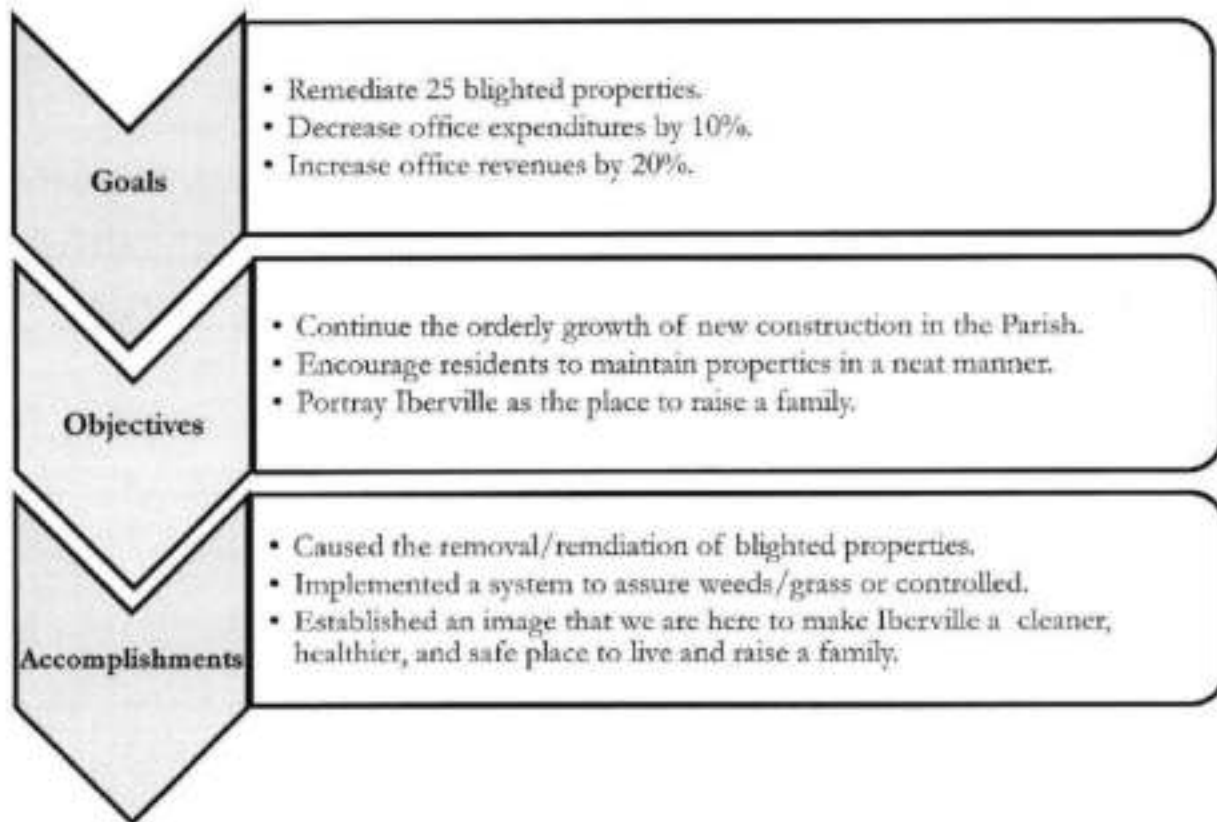
Safety Department





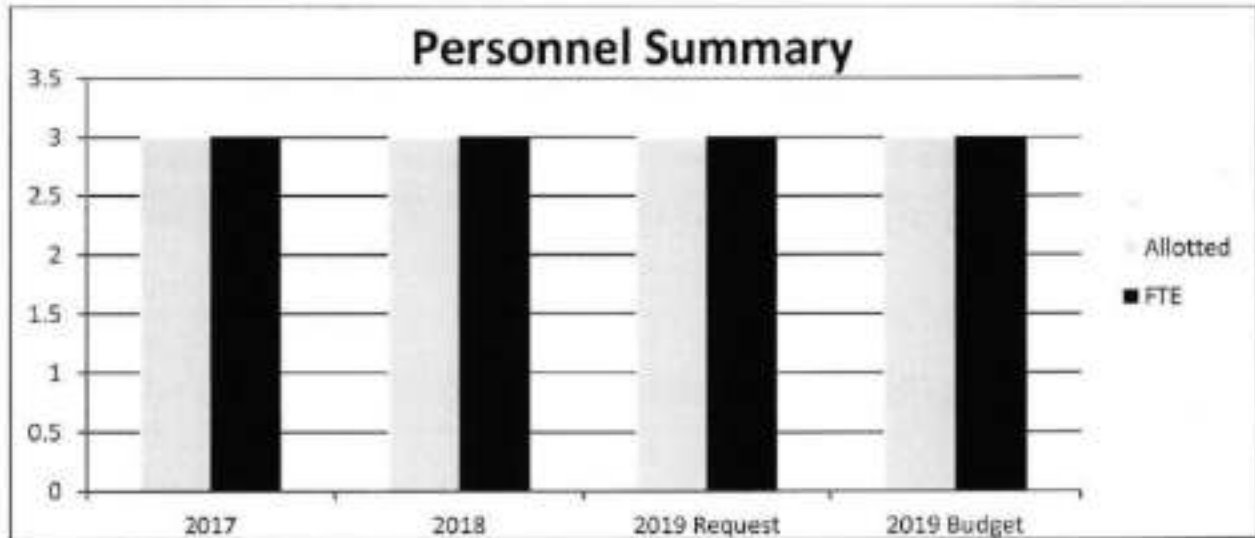
Building Inspector's Office

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





Building Inspector's Office

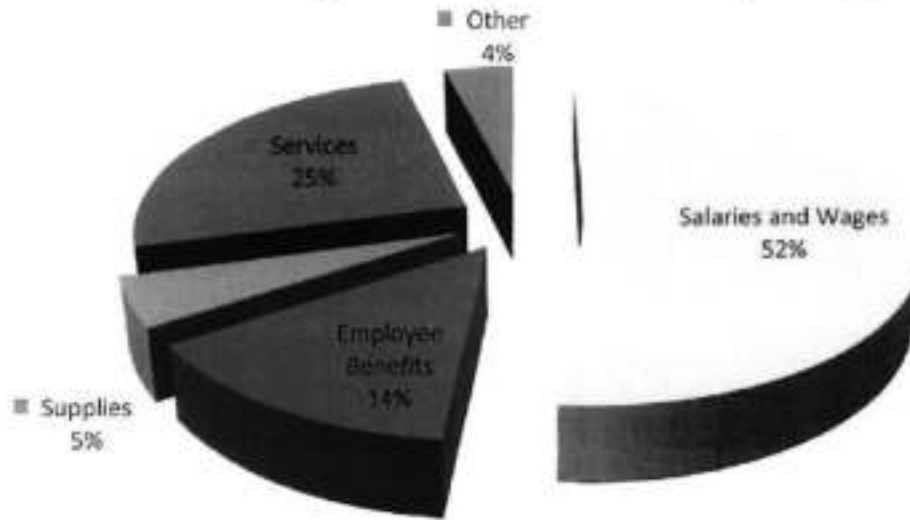


| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 140,302 | 215,093 | 170,282 | 215,093 | 215,093 |
| Employee Benefits | 47,873 | 58,364 | 51,835 | 59,560 | 59,560 |
| Supplies | 10,684 | 10,500 | 20,500 | 21,000 | 21,000 |
| Services | 132,023 | 106,640 | 132,750 | 105,500 | 105,500 |
| Other | 14,961 | 22,650 | 23,100 | 16,500 | 16,501 |
| Total Expenditures | 345,843 | 413,247 | 398,467 | 417,653 | 417,653 |

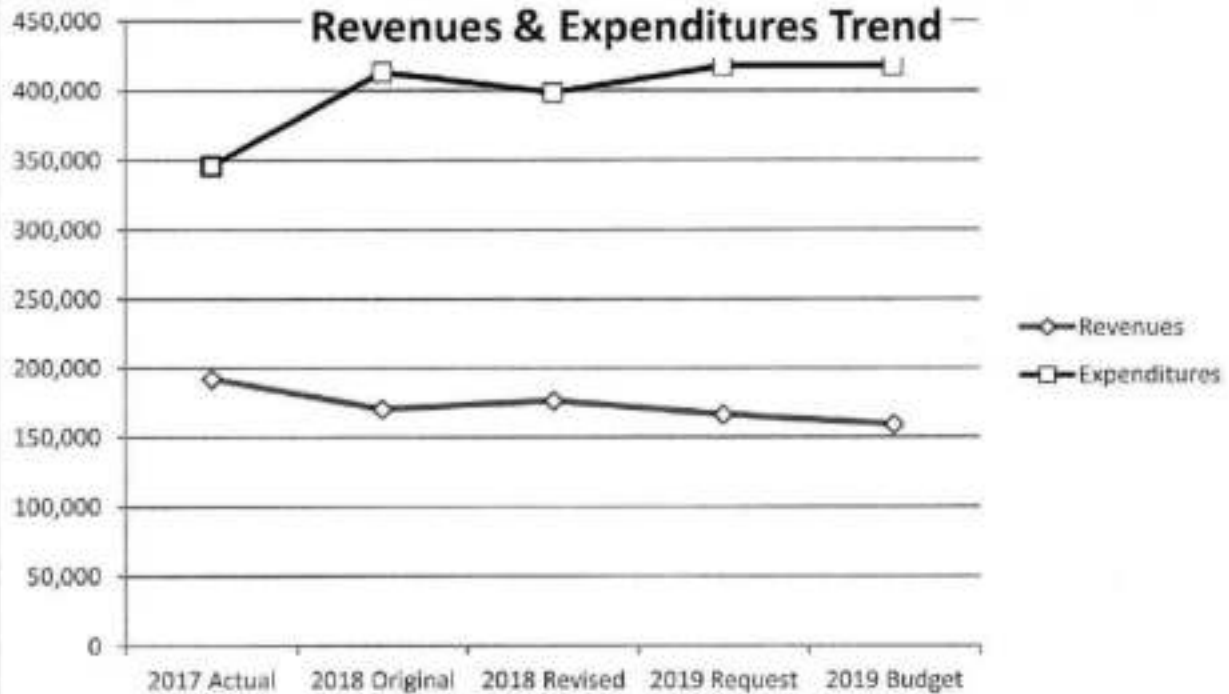


Building Inspector's Office

2019 Budgeted Expenditures by Category



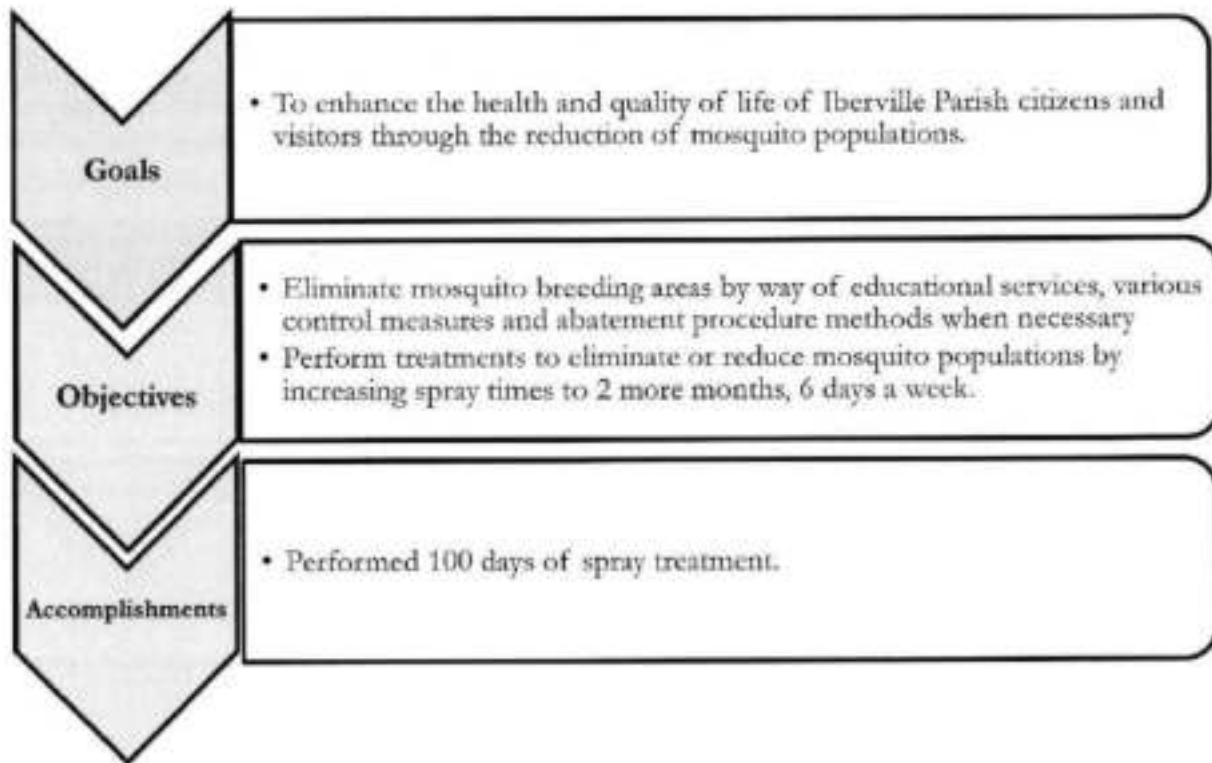
Revenues & Expenditures Trend





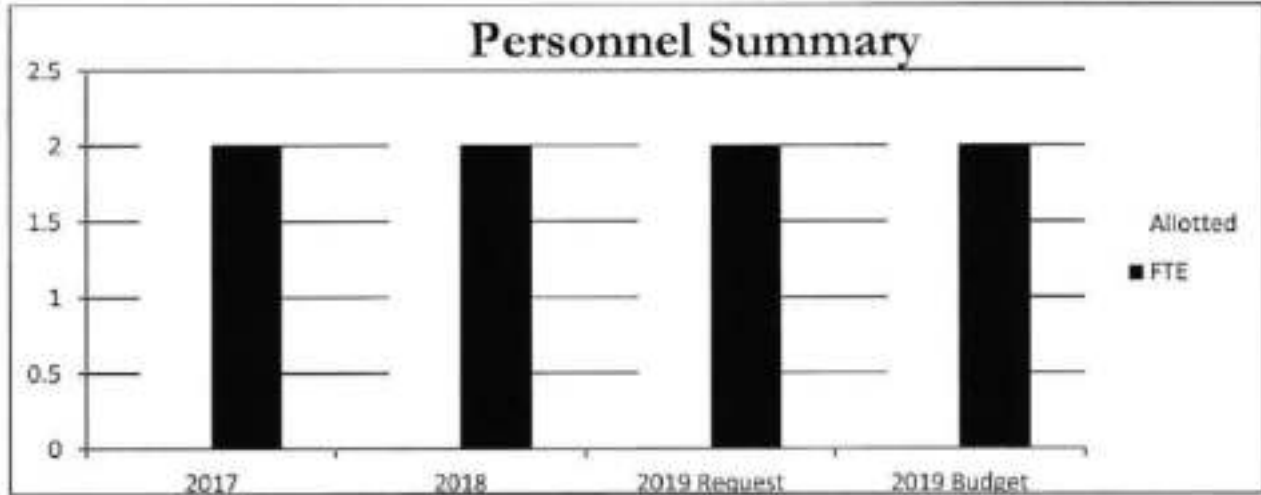
Mosquito Abatement

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

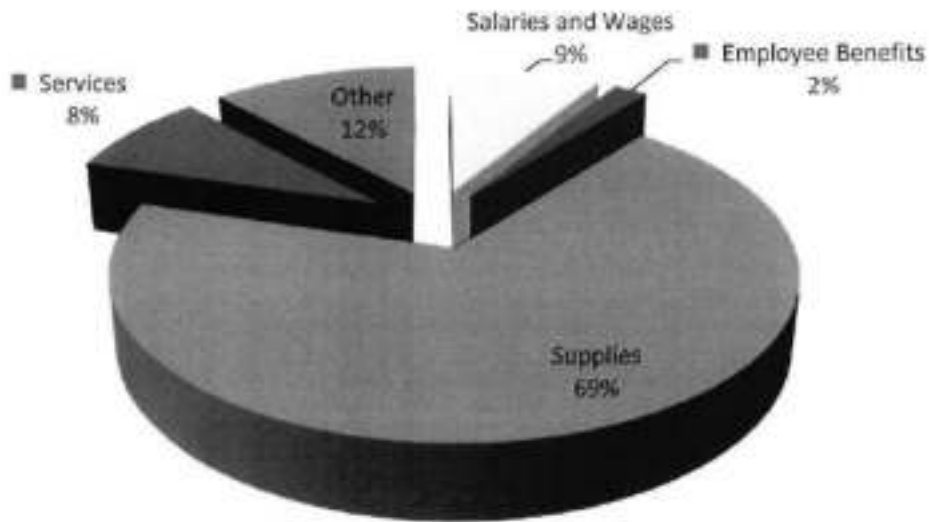


| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 7,796 | 5,730 | 2,986 | 5,730 | 5,730 |
| Employee Benefits | 1,497 | 1,295 | 825 | 1,295 | 1,295 |
| Supplies | 27,288 | 65,000 | 45,000 | 45,000 | 45,000 |
| Services | 431 | 5,500 | 5,500 | 5,500 | 5,500 |
| Other | 7,013 | 7,720 | 7,720 | 7,720 | 7,720 |
| Total Expenditures | 44,025 | 85,245 | 62,031 | 65,245 | 65,425 |

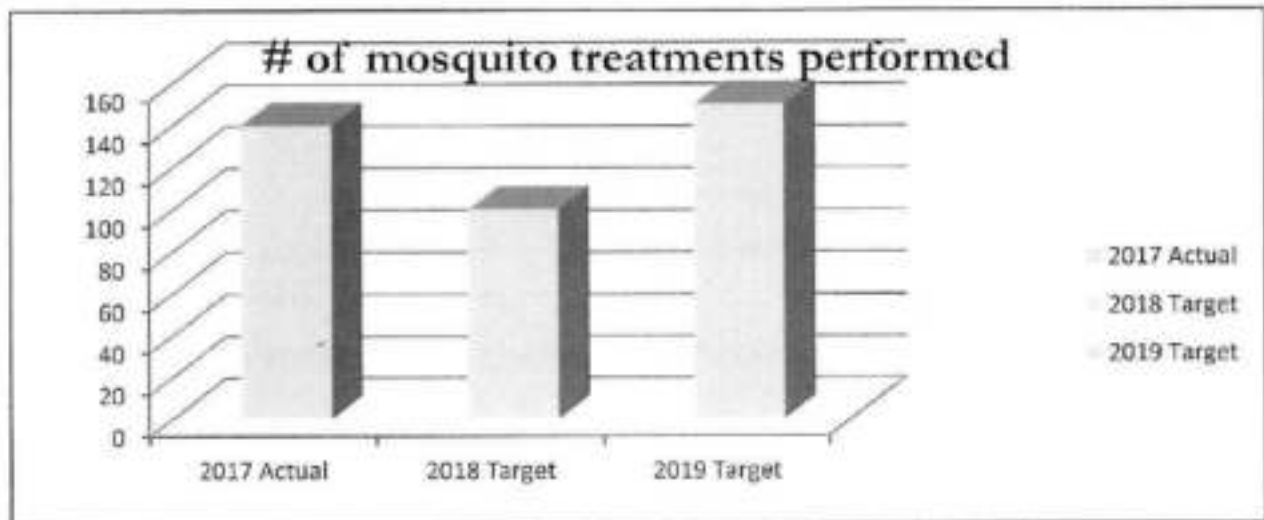


Mosquito Abatement

2019 Budgeted Expenditures by Category



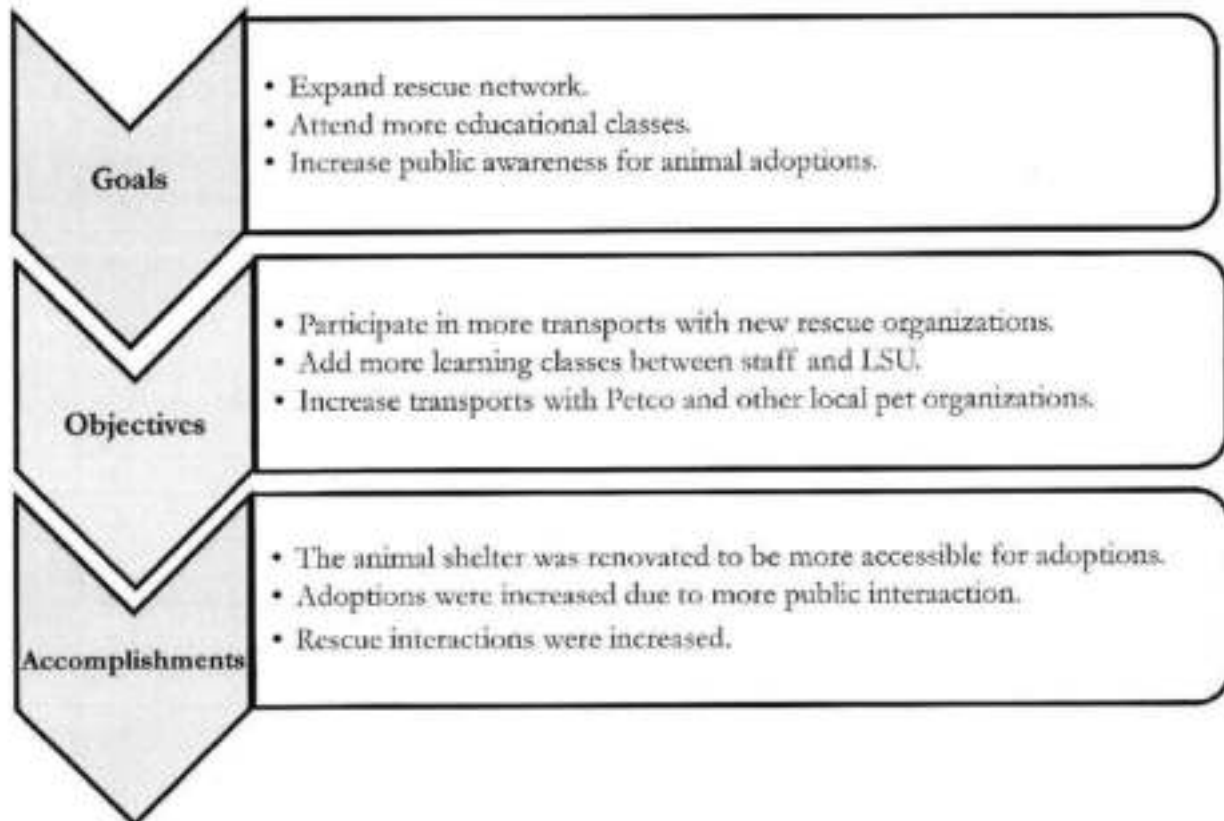
| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|---|-------------|-------------|-------------|
| <i>Mosquito Abatement Program</i> | | | |
| 1. To provide mosquito abatement services to citizens | | | |
| a. # of treatments or inspections performed | | | |
| i. # of mosquito treatments performed | 140 | 100 | 150 |





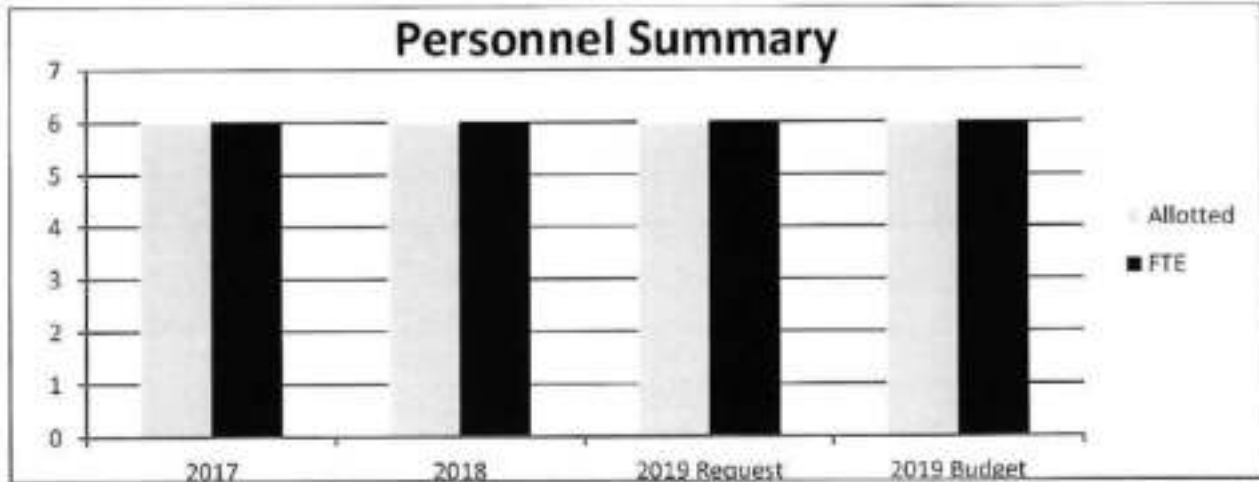
Animal Control Office

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





Animal Control Office

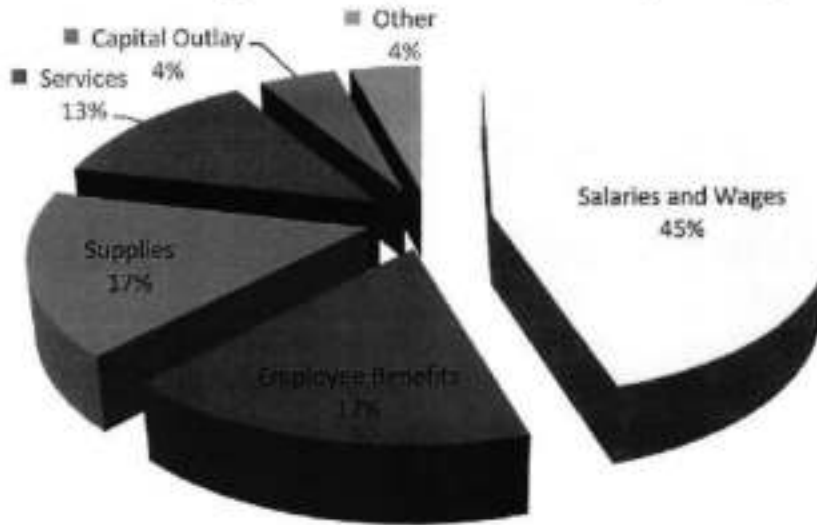


| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 223,519 | 204,433 | 212,235 | 204,433 | 204,433 |
| Employee Benefits | 73,135 | 76,280 | 74,043 | 76,280 | 76,280 |
| Supplies | 65,891 | 67,500 | 67,062 | 75,000 | 75,000 |
| Services | 45,010 | 57,008 | 51,750 | 57,008 | 57,008 |
| Capital Outlay | 0 | 0 | 0 | 20,000 | 20,000 |
| Other | 17,078 | 18,235 | 20,600 | 18,535 | 18,535 |
| Total Expenditures | 424,633 | 423,456 | 425,690 | 451,256 | 451,256 |

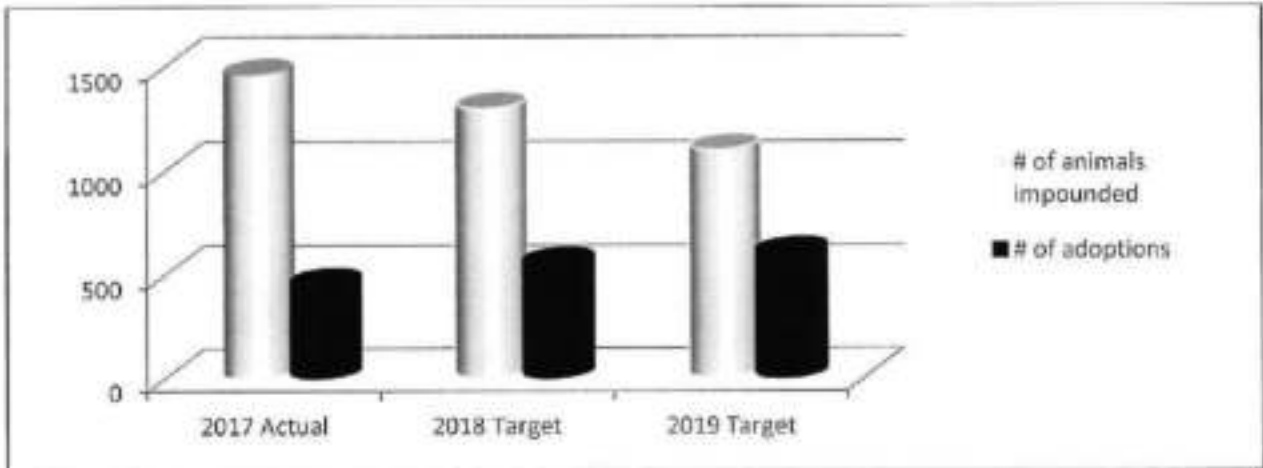


Animal Control Office

2019 Budgeted Expenditures by Category



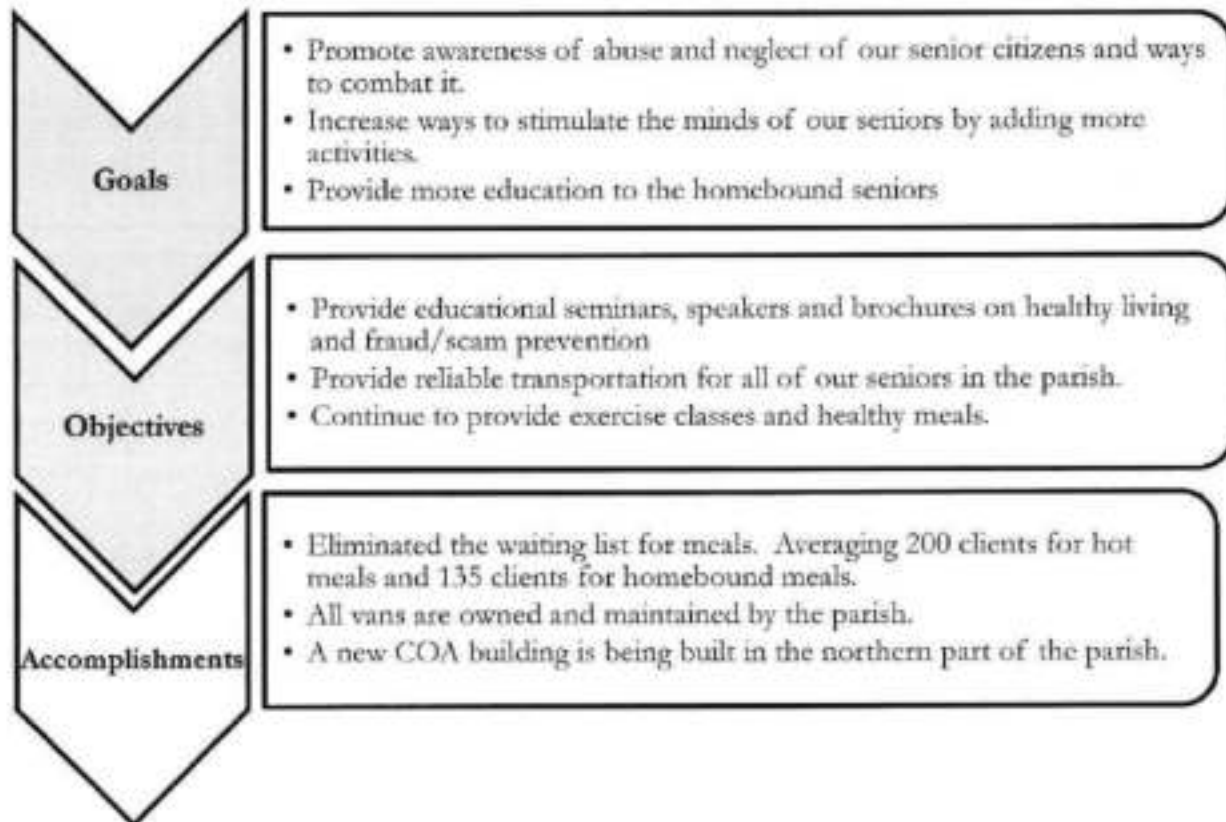
| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|--|-------------|-------------|-------------|
| <i>Animal Control</i> | | | |
| 1. To control the over-population of nuisance and unwanted animals for the citizens. | | | |
| a) # of animals impounded | 1463 | 1300 | 1100 |
| b) # of adoptions | 450 | 550 | 600 |





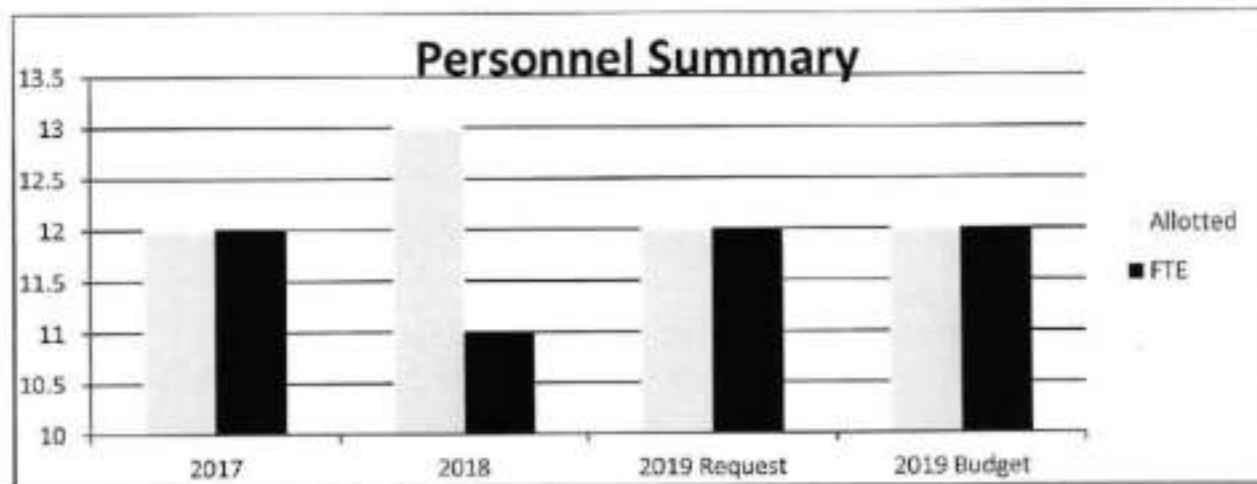
Council on Aging

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.





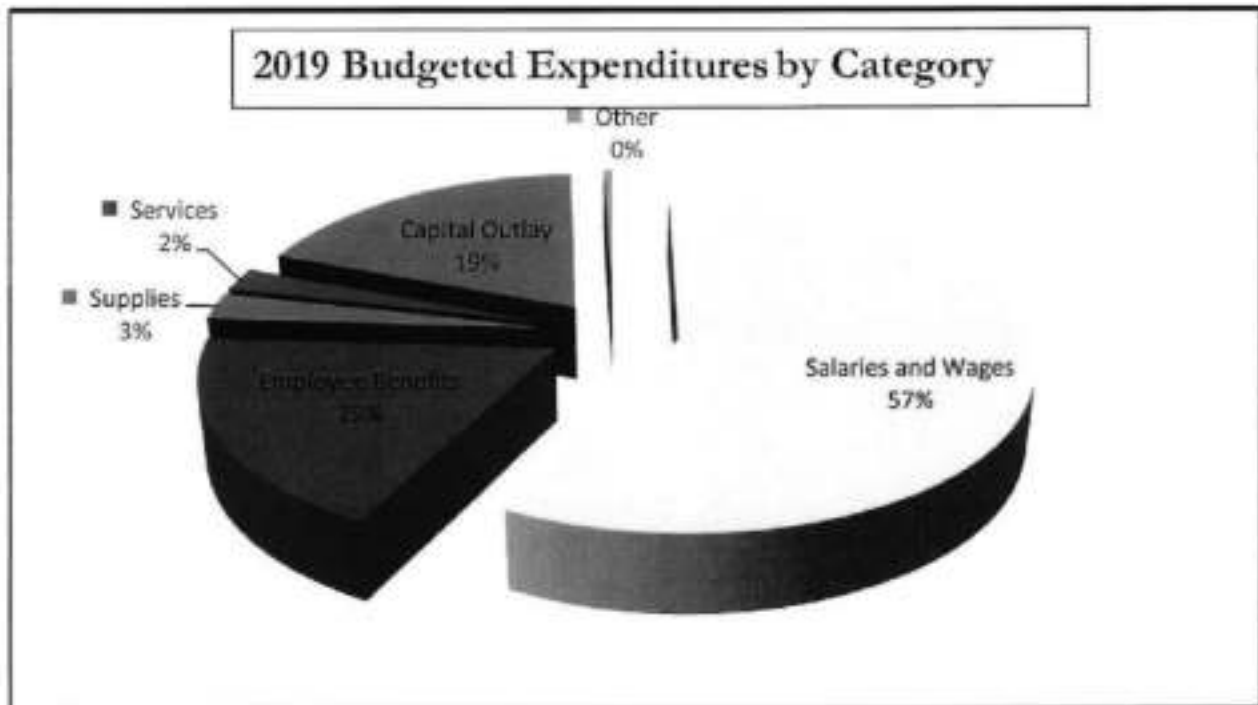
Council on Aging



| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 401,374 | 416,317 | 447,865 | 461,817 | 461,817 |
| Employee Benefits | 130,965 | 134,982 | 134,852 | 148,807 | 148,807 |
| Supplies | 18,133 | 20,700 | 20,700 | 21,000 | 21,000 |
| Services | 9,905 | 17,500 | 17,500 | 18,000 | 18,000 |
| Capital Outlay | 0 | 0 | 200,000 | 150,000 | 150,000 |
| Other | 2,812 | 3,750 | 3,750 | 4,000 | 4,000 |
| Total Expenditures | 563,189 | 593,249 | 824,667 | 803,624 | 803,624 |



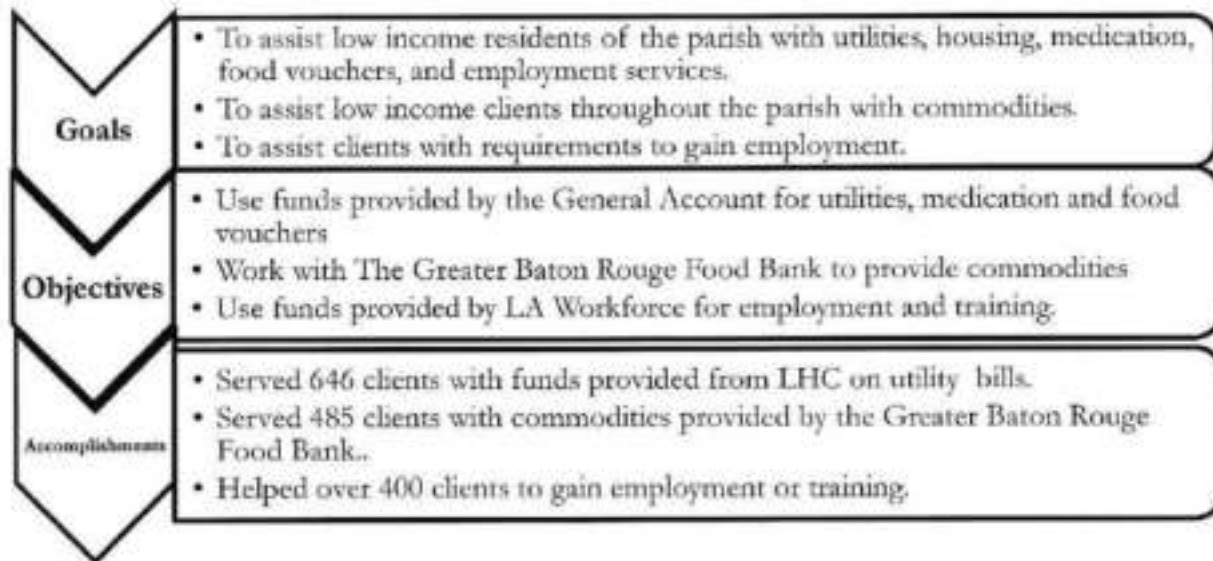
Council on Aging



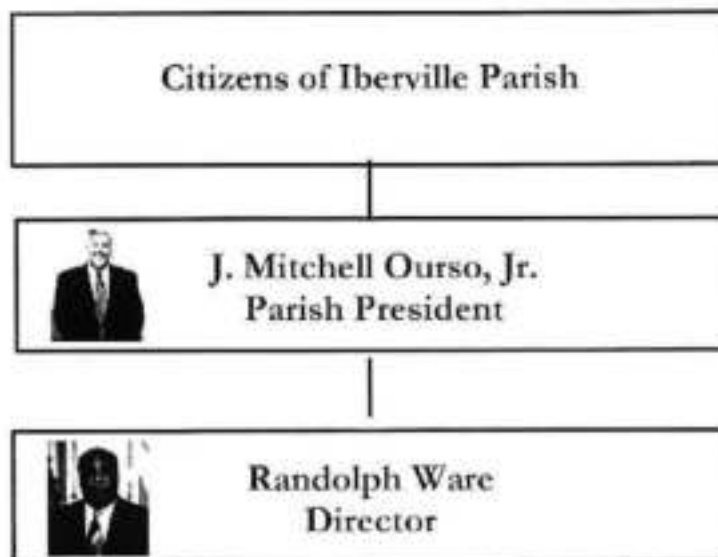


Office of Community Services

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.

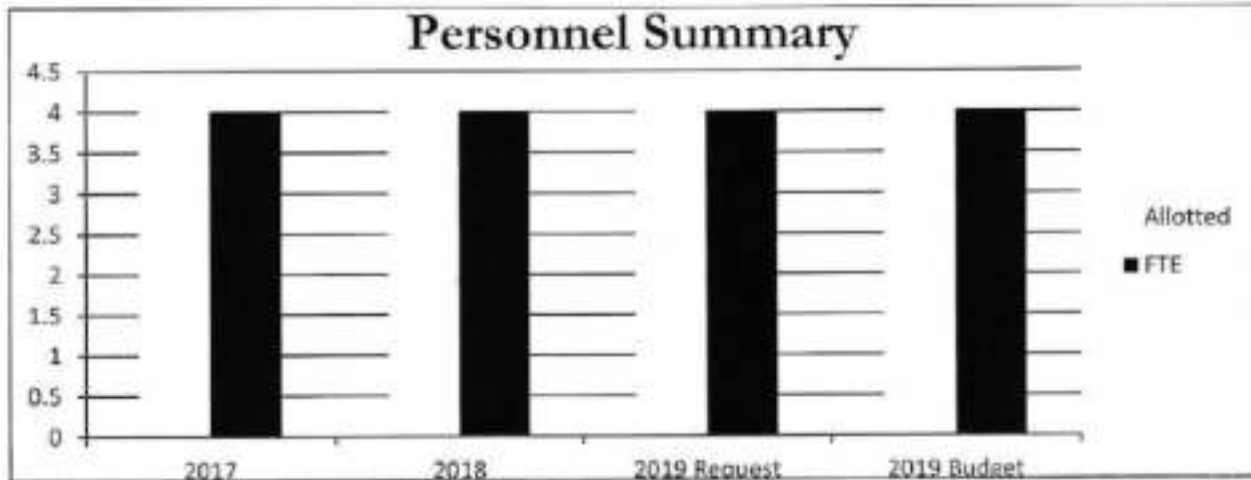


Organizational Chart





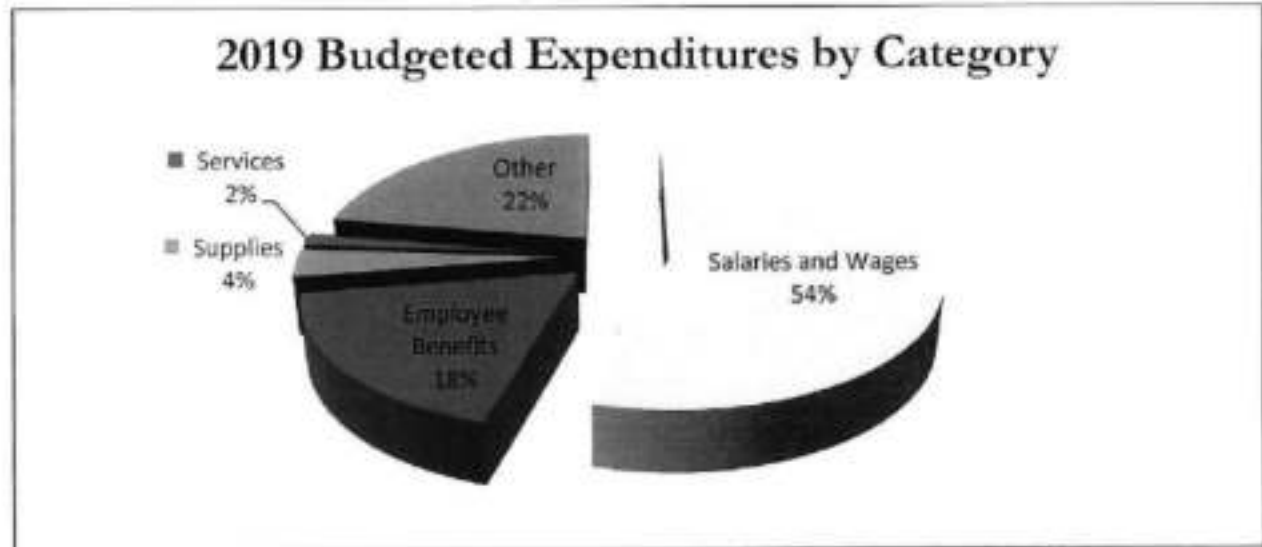
Office of Community Services



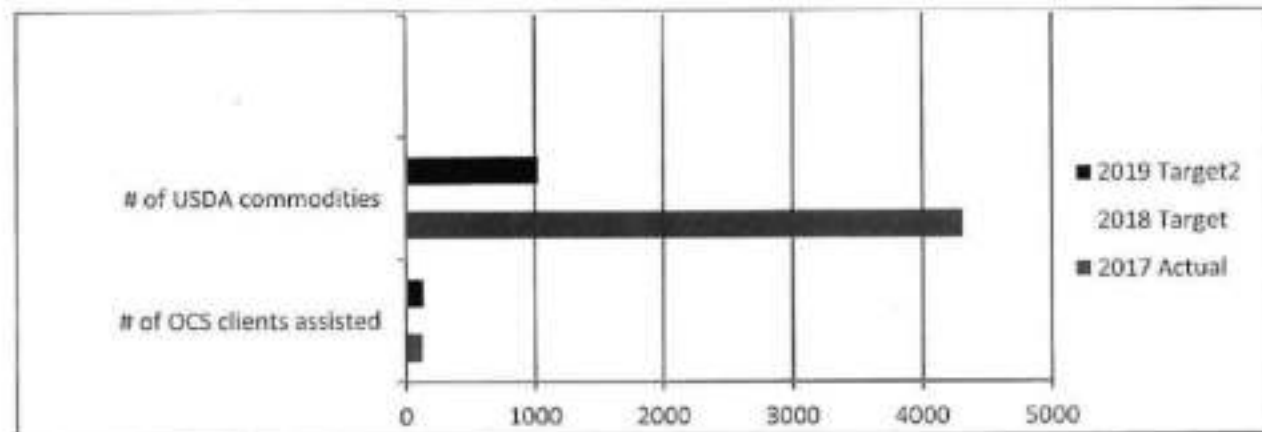
| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 181,240 | 184,371 | 181,170 | 184,371 | 184,371 |
| Employee Benefits | 55,351 | 61,994 | 55,944 | 61,994 | 61,994 |
| Supplies | 3,409 | 10,000 | 10,000 | 12,000 | 12,000 |
| Services | 2,428 | 4,150 | 4,150 | 5,550 | 5,150 |
| Other | 40,241 | 44,650 | 44,650 | 75,550 | 75,550 |
| Total Expenditures | 282,669 | 305,165 | 259,914 | 339,465 | 309,065 |



Office of Community Services



| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|--|-------------|-------------|-------------|
| 1. To assist low-income residents of the parish with utilities, housing, medication, food vouchers, and employment services. | | | |
| a) # of OCS clients assisted | 121 | 100 | 135 |
| b) # of USDA commodities | 4317 | 485 | 400 |



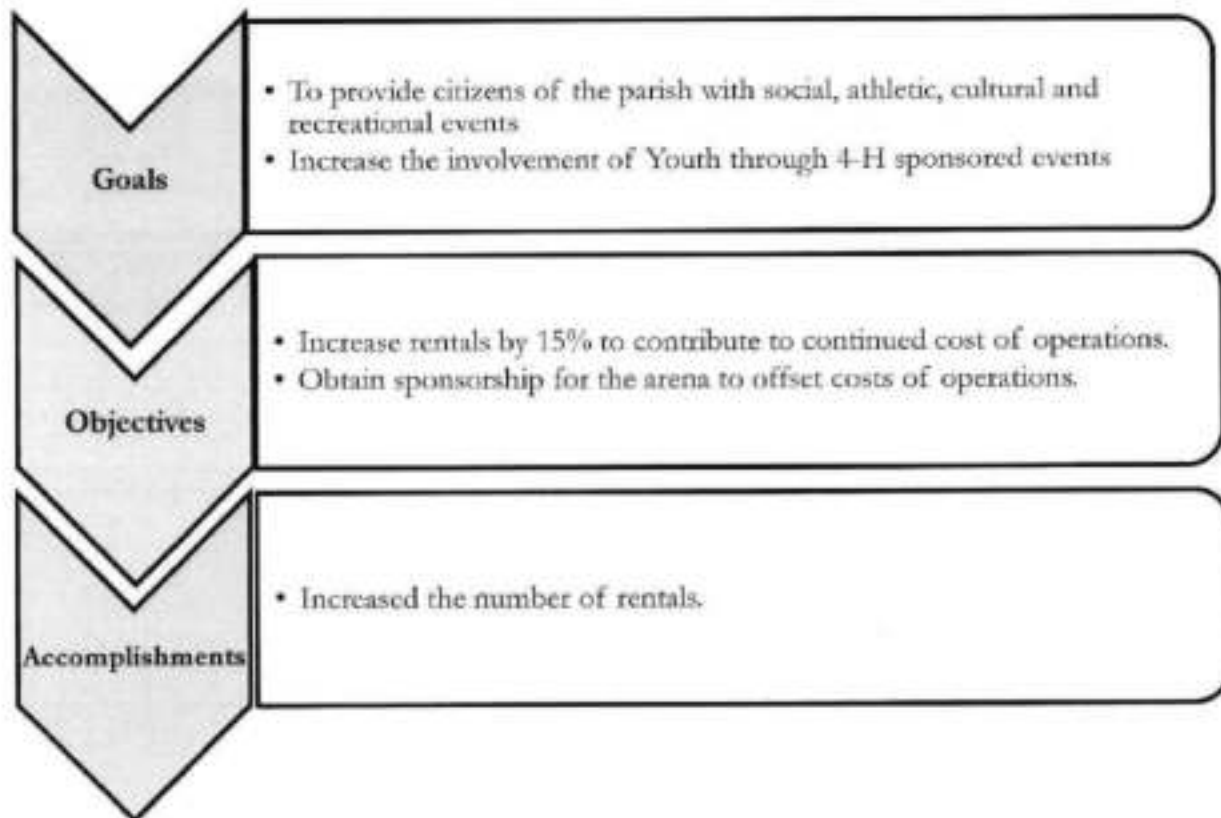


Multipurpose Center

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.

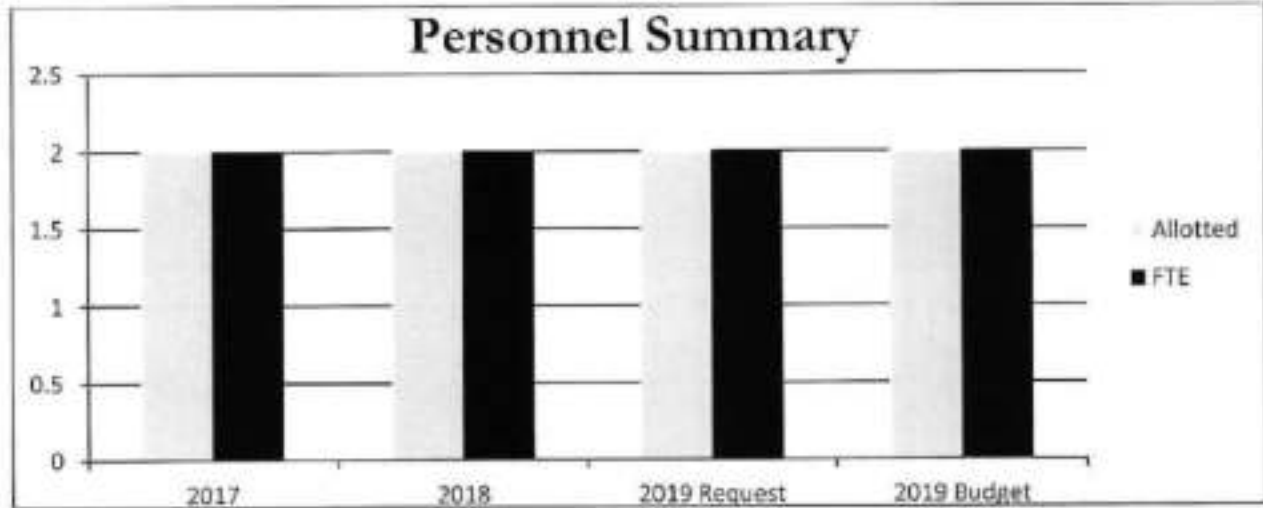
The Center includes a 275 feet by 125 feet arena with stadium seating, full commercial kitchen facilities, bathrooms, state-of-the-art sound system, scoreboard and electric display board. It also includes a 32 feet by 50 feet pavilion.

The Iberville Parish Government constructed the center in honor of the late C.M. "Mike" Zito, who served on the Iberville Parish Council for 22 years. Zito, who served part of his time on the Council as its President, is considered the father of the Iberville Parish Parks and Recreation District. He worked diligently for many years to improve recreational facilities for parish residents. He was also instrumental in obtaining partial state funding for the Multipurpose Center.





Multipurpose Center

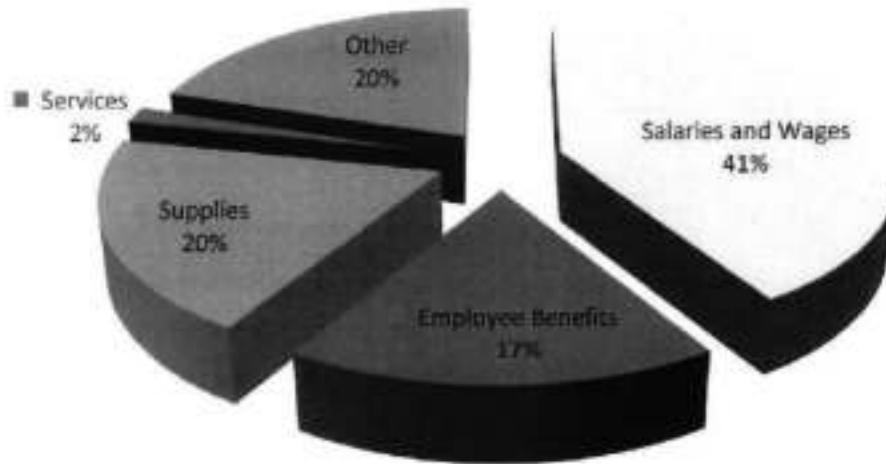


| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 43,582 | 37,440 | 40,379 | 37,440 | 37,440 |
| Employee Benefits | 30,387 | 15,941 | 18,786 | 15,941 | 15,941 |
| Supplies | 7,297 | 17,900 | 17,900 | 17,900 | 17,900 |
| Services | 900 | 1,500 | 1,500 | 1,500 | 1,500 |
| Other | 8,428 | 18,150 | 18,150 | 18,150 | 18,150 |
| Total Expenditures | 90,594 | 53,491 | 96,715 | 90,931 | 90,931 |

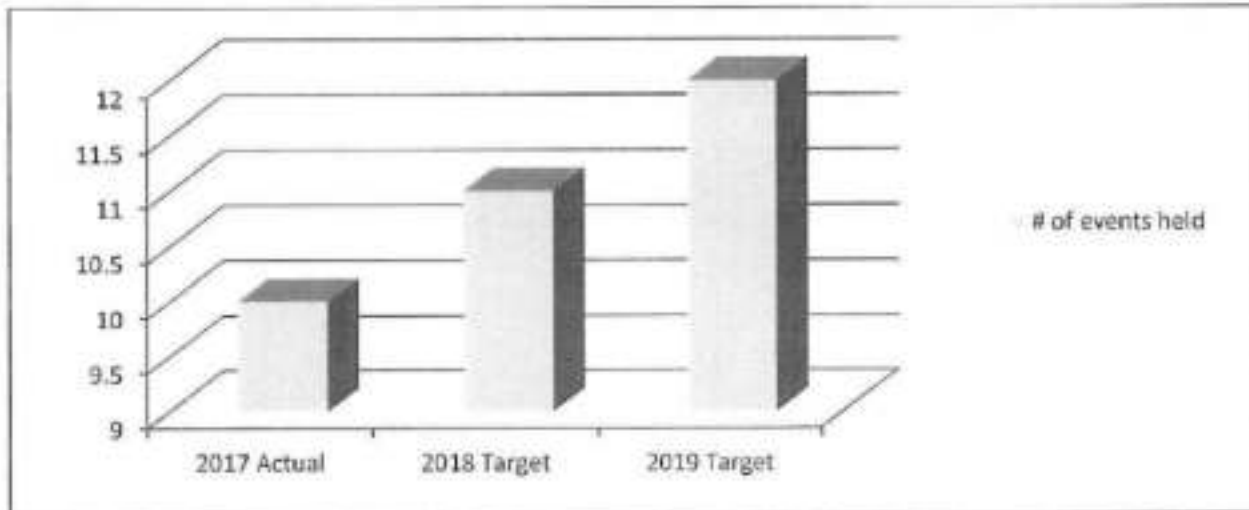


Multipurpose Center

2019 Budgeted Expenditures by Category



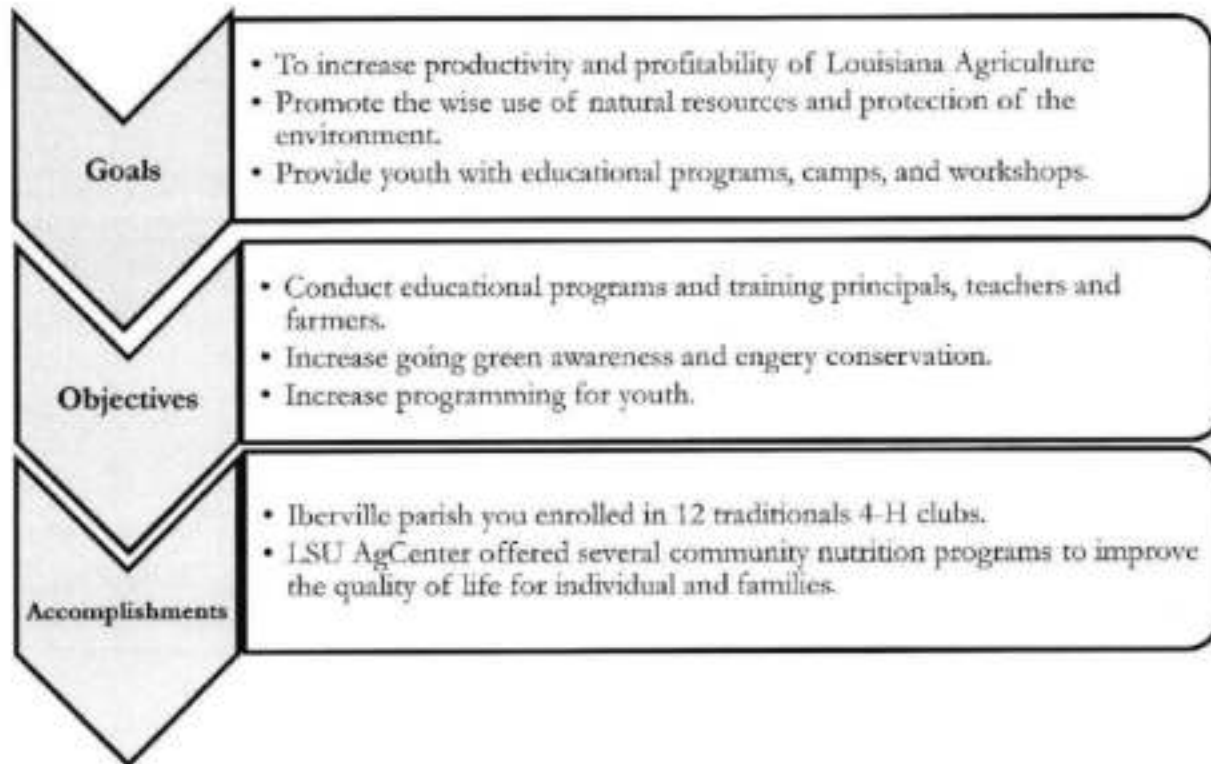
| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|---|-------------|-------------|-------------|
| <i>Multipurpose Center</i> | | | |
| 1. To host events in Iberville Parish for the betterment of the community | | | |
| a. # of events held | 10 | 11 | 12 |





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.

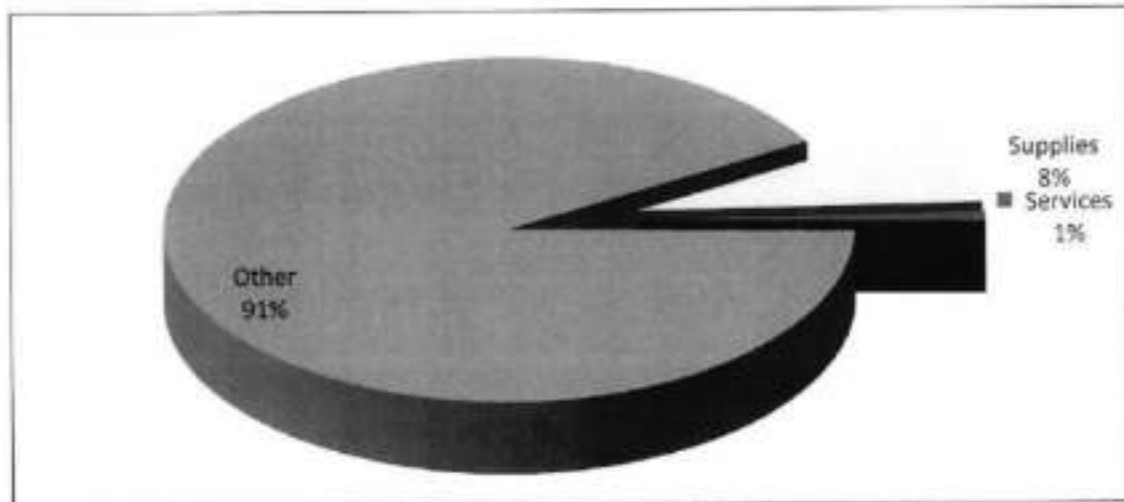




Parish Farm Agent

| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Supplies | 2,594 | 2,755 | 7,835 | 3,205 | 3,205 |
| Services | 475 | 375 | 1,025 | 375 | 375 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Other | 37,666 | 38,250 | 37,000 | 37,800 | 37,800 |
| Total Expenditures | 40,735 | 41,380 | 45,880 | 41,380 | 41,380 |

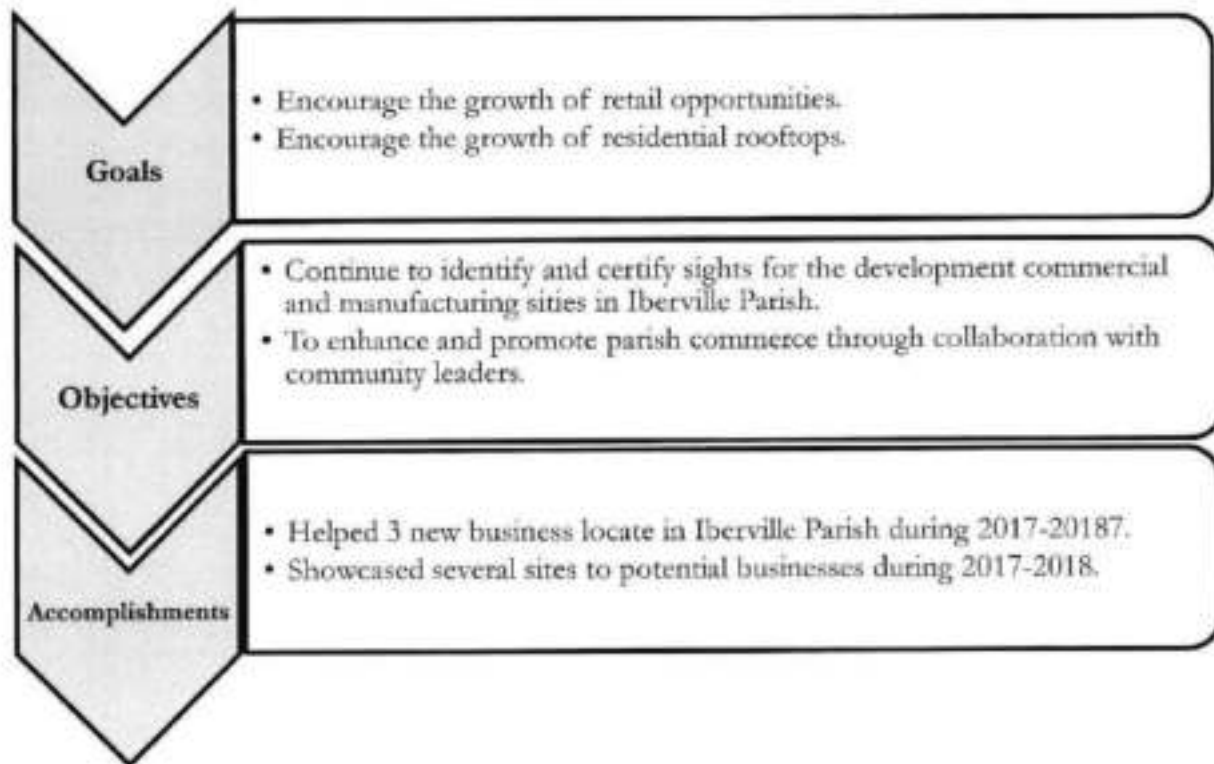
2019 Budgeted Expenditures by Category





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>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Other | 147,500 | 148,500 | 148,500 | 148,500 | 148,500 |
| Total Expenditures | 147,500 | 148,500 | 148,500 | 148,500 | 148,500 |

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---|--------|--------------|---------------|--------------|--------------|--------------|
| Revenues | | | | | | |
| Property Taxes | 1101 | | | | | |
| Financial Administration | 4505 | | | | | |
| Ad Valorem Taxes | 411000 | \$ 1,109,154 | \$ 1,150,000 | \$ 1,150,000 | \$ 1,150,000 | \$ 1,150,000 |
| Sales Taxes | 1102 | | | | | |
| Financial Administration | 4505 | | | | | |
| General Sales and Use | 412000 | 6,543,739 | 6,500,000 | 5,700,000 | 5,700,000 | 5,700,000 |
| Franchise Taxes | 1103 | | | | | |
| Financial Administration | 4505 | | | | | |
| Franchise | 414000 | 122,980 | 110,000 | 110,000 | 110,000 | 110,000 |
| Alcoholic beverage taxes | 1105 | | | | | |
| Financial Administration | 4505 | | | | | |
| Alcoholic Beverages | 413010 | 17,802 | 15,000 | 15,000 | 15,000 | 15,000 |
| Gaming Taxes | 1107 | | | | | |
| Financial Administration | 4505 | | | | | |
| Video Poker | 433560 | 150,767 | 135,000 | 150,000 | 150,000 | 150,000 |
| License & Permits General Government | 1251 | | | | | |
| Financial Administration | 4505 | | | | | |
| Occupational and Professional | 423000 | 399,352 | 390,000 | 390,000 | 390,000 | 390,000 |
| Building Inspection | 5410 | | | | | |
| Contractor License | 423005 | 14,400 | 10,000 | 10,000 | 10,000 | 10,000 |
| License and Permits - Public Safety | 1252 | | | | | |
| Building Inspection | 5410 | | | | | |
| Building Structures and Equipment | 424005 | 175,239 | 155,000 | 155,000 | 145,000 | 145,000 |
| Unrestricted Intergovernmental Revenue - Not Program Related | 1300 | | | | | |
| Financial Administration | 4505 | | | | | |
| Federal Payments in Lieu of Taxes | 432500 | 38,122 | 40,000 | 36,700 | 36,700 | 36,700 |
| State Shared Revenue | 433350 | 35,462 | 40,000 | 35,000 | 35,000 | 35,000 |
| Severance Tax Oil & Gas | 433510 | 826,788 | 500,000 | 800,000 | 800,000 | 800,000 |
| Timber Severance Tax | 433515 | 15,773 | 8,000 | 8,000 | 8,000 | 8,000 |
| Parish Royalty Fund | 433520 | 9,195 | 5,000 | 5,000 | 5,000 | 5,000 |
| IGR Capital Outlay-General Govt. | 1301 | | | | | |
| Law Enforcement Other Than Sheriff | 5155 | | | | | |
| Refunds of Expenditures | 492000 | | 15,000 | | 15,000 | 15,000 |
| IGR Operating Public Safety | 1352 | | | | | |
| Financial Administration | 4505 | | | | | |
| Insurance Tax | 433540 | 84,007 | 84,000 | 76,000 | 76,000 | 76,000 |
| IGR Operating - Public Health | 1354 | | | | | |
| Animal Control | 6045 | | | | | |
| General Government - Local Gov. Grant | 434510 | 124,643 | 232,000 | 232,000 | 238,960 | 238,960 |
| Low Income Home Energy Assistance Program Admin | 6135 | | | | | |
| Fees, Charges and Commissions for Services | 440000 | 21,715 | 39,300 | 20,000 | 20,000 | 20,000 |
| FEES - General Government | 1451 | | | | | |
| Financial Administration | 4505 | | | | | |
| Rents | 464000 | 9,600 | 9,600 | 9,750 | 9,750 | 9,750 |

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--------------------------------------|--------|-------------|---------------|--------------|--------------|-------------|
| Planning and Zoning | 4605 | | | | | |
| Zoning/Subdivision Fees | 441040 | 3,105 | 1,500 | 3,000 | 3,000 | 3,000 |
| Multipurpose Center | 7045 | | | | | |
| Rents | 464000 | 53,875 | 3,000 | 9,750 | 9,750 | 9,750 |
| Public Housing | 7455 | | | | | |
| Federal Program Revenue | 431500 | 83,660 | | | | |
| FEES - Public Safety | 1452 | | | | | |
| Building Inspection | 5410 | | | | | |
| Fees, Charges & Commissions for | 440000 | | 2,000 | 2,000 | 2,000 | 2,000 |
| FEES - Public Works | 1453 | | | | | |
| Building Inspection | 5410 | | | | | |
| GRASS CUTTING | 423006 | 2,323 | 3,000 | 2,000 | 2,000 | 2,000 |
| FEES - Health & Human Services | 1454 | | | | | |
| Animal Control | 6045 | | | | | |
| Animal Control | 444030 | 23,066 | 19,000 | 19,000 | 20,000 | 20,000 |
| General Assistance | 6125 | | | | | |
| FEES FOR SERVICES - | 444087 | 1,918 | | | | |
| FEES - Culture, Recreation & Tourism | 1455 | | | | | |
| North Iberville Community Center | 7260 | | | | | |
| Rents | 464000 | 15,875 | 11,500 | 12,000 | 12,000 | 12,000 |
| Fines - Public Safety | 1552 | | | | | |
| Building Inspection | 5410 | | | | | |
| Judgements Recovered | 471000 | | | 7,000 | 7,000 | |
| Use of Money and Property | 16 | | | | | |
| Financial Administration | 4505 | | | | | |
| Interest Earnings | 461000 | 62,713 | 55,000 | 80,000 | 80,000 | 80,000 |
| Miscellaneous Revenues | 17 | | | | | |
| Legislative | 4001 | | | | | |
| Refunds of Expenditures | 492000 | | 2,000 | 2,000 | 2,000 | 2,000 |
| Financial Administration | 4505 | | | | | |
| Refunds of Expenditures | 492000 | 5,979 | 5,000 | 5,000 | 5,000 | 5,000 |
| Adjudicated Property Initiative | 4570 | | | | | |
| Sale of Adjudicated Property | 45500 | | | | | |
| Sales Tax (Taxation - Collector) | 4585 | | | | | |
| Refunds of Expenditures - Sales Tax | | | | | | |
| Salaries | 492001 | 247,275 | 241,951 | 238,920 | 238,920 | 238,920 |
| Law Enforcement Other Than Sheriff | 5115 | | | | | |
| Refunds of Expenditures | 492000 | 13,843 | | | | |
| Gas | 5915 | | | | | |
| Refunds of Expenditures - Utility | | | | | | |
| Department Salaries | 492010 | 1,470,899 | 1,429,618 | 1,582,485 | 1,576,410 | 1,576,410 |
| Mosquito/Insect Control | 6044 | | | | | |
| Refunds of Expenditures | 492000 | 12,998 | | | | |
| Animal Control | 6045 | | | | | |
| Gifts and Donations | 473000 | 1,280 | 1,200 | 1,200 | 1,200 | 1,200 |
| Refunds of Expenditures | 492000 | | 500 | 500 | 500 | 500 |
| Animal Control-Petco Grant | 6046 | | | | | |
| Gifts and Donations | 473000 | 8,000 | | | | |

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Transfers In | 18 | | | | | |
| Criminal Court Fund | 4180 | | | | | |
| Transfers from Criminal Court Fund | 485117 | | 22,000 | 74,043 | | |
| Financial Administration | 4505 | | | | | |
| Transfers In | 485000 | | | 42,613 | | |
| Insurance Fees | 21 | | | | | |
| Insurance - General | 4635 | | | | | |
| Insurance Fees | 441100 | 3,462,889 | 3,200,000 | 3,200,000 | 3,200,000 | 3,200,000 |
| Sale of Fixed Assets | 24 | | | | | |
| Financial Administration | 4505 | | | | | |
| Proceeds from Sale of Assets | 491200 | 59,600 | - | - | - | - |
| Total Revenues | | <u>15,206,036</u> | <u>14,435,169</u> | <u>14,183,961</u> | <u>14,074,190</u> | <u>14,067,190</u> |
| Expenditures | | | | | | |
| General Government | 51 | | | | | |
| Legislative | 4001 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 298,979 | 334,299 | 301,722 | 386,776 | 386,776 |
| Other Salaries and Wages Student | 513100 | 27,942 | 48,587 | 27,827 | 30,000 | 30,000 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 20,732 | 25,047 | 20,066 | 25,103 | 25,103 |
| Deferred Compensation | 515150 | 609 | 650 | 615 | 650 | 650 |
| Emp Benefits Retirement Cont. | 515200 | 8,569 | 7,872 | 8,202 | 8,320 | 8,320 |
| Emp Benefits - health Insurance | 515300 | 6,552 | 7,369 | 11,107 | 7,369 | 7,369 |
| Employee Benefits - Life & | 515310 | 78 | 90 | 83 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 1,767 | 2,680 | 1,926 | 2,707 | 2,707 |
| Unemployment Insurance | 515550 | 146 | 155 | 279 | 155 | 155 |
| Advertising, Dues and Subscriptions | 521000 | 675 | - | - | 300 | 300 |
| Publication of Legal Notices | 521100 | 26,496 | 25,973 | 26,000 | 26,000 | 26,000 |
| Subscriptions to Newspapers and Periodicals | 521300 | 55 | 100 | 100 | 100 | 100 |
| Membership Dues | 521400 | 10,518 | 10,850 | 10,800 | 10,800 | 10,800 |
| Printing, Duplicating, | 522000 | | 7,000 | 7,000 | 1,500 | 1,500 |
| Postage and Box Rent | 524100 | 1,038 | 1,400 | 1,400 | 1,200 | 1,200 |
| Telephone | 524200 | 11,048 | 12,700 | 12,700 | 8,700 | 8,700 |
| Rentals Equipment | 525200 | | 1,000 | 1,000 | 1,000 | 1,000 |
| Maint Svcs (Contractual) Office | 527700 | 1,082 | 1,150 | 1,200 | 1,300 | 1,300 |
| Professional Services | 528000 | 57,502 | 33,500 | 15,000 | 33,500 | 33,500 |
| Professional Svcs Legal | 528400 | 1,316 | 2,500 | 6,000 | 6,000 | 6,000 |
| Professional Svcs Accounting, | | | | | | |
| Auditing & Bookkeeping | 528500 | 32,625 | 32,000 | 45,000 | 32,000 | 45,000 |
| Miscellaneous Contractual Service | 528900 | 3,800 | 5,000 | 3,800 | 5,000 | 5,000 |
| Office Supplies | 531000 | 3,511 | 7,500 | 7,500 | 5,500 | 5,500 |
| Op Supplies Uniforms and Related | 532400 | 98 | 700 | 700 | 500 | 500 |
| Op Supplies Food and Clothing | 532500 | 1,101 | 4,500 | 4,500 | 3,500 | 3,500 |
| Materials Miscellaneous | 533900 | 903 | 5,000 | 500 | 3,000 | 3,000 |
| Travel Transportation, Mileage | 541100 | 3,677 | 5,500 | 5,500 | 4,500 | 4,500 |
| Travel Convention, Seminar Reg. | 541400 | 14,642 | 43,500 | 43,500 | 43,500 | 43,500 |
| Community Events | 541800 | | 1,000 | 1,000 | 1,000 | 1,000 |

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Criminal Court | 4105 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 66,142 | 65,992 | 65,311 | 65,992 | 65,992 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 965 | 871 | 914 | 871 | 871 |
| Deferred Compensation | 515150 | 1,806 | 1,806 | 1,771 | 1,806 | 1,806 |
| Emp Benefits Retirement Cont. | 515200 | 8,236 | 7,589 | 7,443 | 7,589 | 7,589 |
| Emp Benefits - health Insurance | 515300 | 10,887 | 11,162 | 10,312 | 11,162 | 11,162 |
| Emp Benefits Worker's Comp | 515400 | 396 | 391 | 386 | 391 | 391 |
| Unemployment Insurance | 515550 | 230 | 234 | 442 | 234 | 234 |
| Professional Services Law Clerks | 528430 | | 50,000 | | | |
| District Attorney-Expense Fund | 4125 | | | | | |
| Opening Services | 520000 | 614,592 | 614,592 | 614,592 | 614,592 | 614,592 |
| Books, Publications and Library | 569000 | 5,530 | 5,470 | 5,540 | 5,540 | 5,540 |
| Clerk of Court | 4140 | | | | | |
| Book Binding & Repair | 522200 | | 30,000 | 30,000 | 30,000 | 30,000 |
| Telephone | 524200 | 812 | 800 | 800 | 800 | 800 |
| Rentals Equipment | 525200 | 1,896 | 4,400 | 4,400 | 10,100 | 10,100 |
| Maint Svcs(Contractual) Office | 527700 | | 4,953 | 4,953 | 9,600 | 9,600 |
| Miscellaneous Contractual Service | 528900 | 7,495 | 5,000 | 5,000 | 5,000 | 5,000 |
| Office Supplies | 531000 | 32,349 | | | | |
| Court Attendance | 571300 | 15,320 | 16,800 | 16,800 | 16,800 | 16,800 |
| Criminal Court Fund | 4180 | | | | | |
| Professional Services | 528000 | | | | | |
| Plaquemine City Court | 4184 | | | | | |
| Grants | 576000 | 61,800 | 61,800 | 61,800 | 61,800 | 61,800 |
| Grants to Plaquemine | 576230 | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 |
| Plaquemine City Marshall | 4185 | | | | | |
| Grants | 576000 | 27,600 | 27,600 | 27,600 | 27,600 | 27,600 |
| Grants to Plaquemine | 576230 | 16,800 | 16,800 | 16,800 | 16,800 | 16,800 |
| President, Chairman, etc. | 4305 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 486,434 | 478,275 | 474,328 | 480,875 | 480,875 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 8,959 | 8,869 | 9,018 | 9,068 | 9,068 |
| Deferred Compensation | 515150 | 19,755 | 19,755 | 19,512 | 20,051 | 20,051 |
| Emp Benefits Retirement Cont. | 515200 | 56,296 | 51,414 | 50,435 | 51,414 | 51,414 |
| Emp Benefits - Health Insurance | 515300 | 35,833 | 36,847 | 34,041 | 36,847 | 36,847 |
| Employee Benefits - Life & | 515310 | 464 | 450 | 450 | 450 | 450 |
| Emp Benefits Worker's Comp | 515400 | 2,874 | 3,348 | 3,031 | 3,366 | 3,366 |
| Unemployment Insurance | 515550 | 703 | 619 | 1,122 | 619 | 619 |
| Publication of Legal-Notices | 521100 | 3,503 | 2,500 | 2,500 | 2,500 | 2,500 |
| Subscriptions to Newspapers and Periodicals | 521300 | 424 | 600 | 600 | 600 | 600 |
| Membership Dues | 521400 | 1,099 | 1,200 | 1,200 | 1,200 | 1,200 |
| Postage and Box Rent | 524100 | 1,367 | 2,500 | 2,500 | 2,500 | 2,500 |
| Telephone | 524200 | 9,746 | 7,500 | 7,500 | 7,500 | 7,500 |
| Lease of Vehicles | 525300 | | 20,000 | 20,000 | 20,000 | 20,000 |
| Professional Services | 528000 | 15,797 | 25,000 | 25,000 | 25,000 | 25,000 |
| Miscellaneous Contractual Service | 528900 | 36,213 | 30,000 | 30,000 | 30,000 | 30,000 |

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|-------------|---------------|--------------|--------------|-------------|
| Insurance Auto Coverage | 529300 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| Insurance Employee Liability | 529400 | 27,500 | 27,500 | 27,500 | 27,500 | 27,500 |
| Office Supplies | 531000 | 21,565 | 15,000 | 15,000 | 15,000 | 15,000 |
| Op Supplies Food and Clothing | 532500 | 3,212 | 3,000 | 3,000 | 3,000 | 3,000 |
| Op Supplies Vehicle and Equipment | 532700 | 5,083 | 5,000 | 5,000 | 5,000 | 5,000 |
| Op Supplies - Fuel | 532750 | 2,637 | 2,000 | 2,000 | 2,000 | 2,000 |
| Op Supplies Miscellaneous | 532900 | 4,556 | 3,500 | 3,500 | 3,500 | 3,500 |
| Travel Convention, Seminar Reg. | 541400 | 595 | 4,500 | 4,500 | 4,500 | 4,500 |
| Grants | 576000 | 10,230 | 10,230 | 10,400 | 10,000 | 10,000 |
| Grant - Intergovernmental | 4320 | | | | | |
| Grants to Plaquemine | 576230 | 283,250 | | 12,000 | | |
| Grants to St. Gabriel | 576250 | 15,000 | | 8,000 | | |
| Registrar of Voters | 4405 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 53,866 | 56,427 | 70,632 | 64,427 | 64,427 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 1,630 | 1,824 | 2,095 | 1,940 | 1,940 |
| Deferred Compensation | 515150 | 2,980 | 2,980 | 3,027 | 3,189 | 3,189 |
| Emp Benefits Retirement Cont. | 515200 | 7,414 | 7,940 | 9,809 | 9,520 | 9,520 |
| Emp Benefits Worker's Comp | 515400 | 323 | 395 | 460 | 451 | 451 |
| Unemployment Insurance | 515550 | 463 | 155 | 564 | 155 | 155 |
| Publication of Legal Notices | 521100 | | 1,000 | 1,000 | 1,000 | 1,000 |
| Subscriptions to Newspapers and Periodicals | 521300 | 54 | 100 | 100 | 100 | 100 |
| Membership Dues | 521400 | 875 | 1,500 | 1,500 | 1,500 | 1,500 |
| Postage and Box Rent | 524100 | 1,516 | 5,000 | 5,000 | 5,000 | 5,000 |
| Telephone | 524200 | 3,415 | 4,500 | 4,500 | 4,500 | 4,500 |
| Rentals Equipment | 525200 | | | | | |
| Main Sevs(Contractual)Office | 527700 | 648 | 750 | 750 | 1,000 | 1,000 |
| Insurance and Surety Bonds | 529000 | 125 | 300 | 300 | 300 | 300 |
| Office Supplies | 531000 | 4,167 | 7,500 | 15,000 | 9,000 | 9,000 |
| Op Supplies Food and Clothing | 532500 | 118 | 300 | 200 | 300 | 300 |
| Travel Transportation, Mileage | 541100 | 720 | 3,000 | 3,000 | 3,000 | 3,000 |
| Travel Convention, Seminar Reg. | 541400 | 7,224 | 10,000 | 10,000 | 10,000 | 10,000 |
| Election Expenses | 544500 | 11,674 | 15,000 | 30,000 | 30,000 | 30,000 |
| Financial Administration | 4505 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 346,549 | 369,886 | 364,570 | 371,966 | 371,966 |
| Regular Salaries and Wages | 512200 | | | 64 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 5,808 | 7,040 | 6,798 | 7,070 | 7,070 |
| Deferred Compensation | 515150 | 13,103 | 13,116 | 16,445 | 14,614 | 14,614 |
| Emp Benefits Retirement Cont. | 515200 | 39,988 | 39,427 | 38,833 | 39,667 | 39,667 |
| Emp Benefits - Health Insurance | 515300 | 39,100 | 44,217 | 40,849 | 44,217 | 44,217 |
| Employee Benefits - Life & | 515310 | 487 | 540 | 540 | 540 | 540 |
| Emp Benefits Worker's Comp | 515400 | 2,047 | 3,700 | 2,825 | 3,779 | 3,779 |
| Unemployment Insurance | 515550 | 975 | 1,083 | 1,871 | 1,083 | 1,083 |
| Miscellaneous | 519900 | 472 | | 3,000 | 3,000 | 3,000 |
| Publication of Legal Notices | 521100 | 1,352 | 1,500 | 1,500 | 1,500 | 1,500 |

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2019 Budget

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---|-------------|---------------|--------------|--------------|-------------|
| Subscriptions to Newspapers and Periodicals | 521300 | 53 | | | |
| Membership Dues | 521400 | 840 | 1,000 | 1,000 | 1,000 |
| Postage and Box Rent | 524100 | 8,971 | 10,000 | 10,000 | 10,000 |
| Telephone | 524200 | 5,333 | 7,000 | 10,000 | 10,000 |
| Monitoring Services | 524500 | 215 | 550 | 550 | 550 |
| Rentals Equipment | 525200 | 4,792 | 5,000 | 5,000 | 5,000 |
| Maint Svcs(Contractual)Office | 527700 | 5,095 | 5,100 | 5,000 | 5,000 |
| Professional Services | 528000 | 940 | | 1,000 | 1,000 |
| Professional Svcs Accounting, Auditing, Bookkeeping | 528500 | 13,911 | 3,000 | 10,000 | 10,000 |
| Miscellaneous Contractual Service | 528900 | 47,289 | 25,000 | 25,000 | 25,000 |
| Insurance Auto Coverage | 529300 | 1,500 | 1,500 | | |
| Office Supplies | 531000 | 22,615 | 19,200 | 20,000 | 20,000 |
| Op Supplies Food and Clothing | 532500 | 2,847 | 4,000 | 4,000 | 4,000 |
| Op Supplies Vehicle and Equipment | 532700 | 159 | 500 | 500 | 500 |
| Op Supplies - Fuel | 532750 | 605 | 750 | 750 | 750 |
| Op Supplies Miscellaneous | 532900 | | 1,200 | 1,200 | 1,200 |
| Travel Transportation, Mileage | 541100 | 124 | 1,500 | 1,500 | 1,500 |
| Travel Convention, Seminar Reg. | 541400 | 2,633 | 8,000 | 8,000 | 8,000 |
| Acquisition of Land | 561000 | 3,801 | | | |
| Grants | 576000 | 978 | | 978 | |
| Accounts Written Off | 580500 | 2,440 | | | |
| Sales Taxes | 4507 | | | | |
| Grants to St. Gabriel | 576250 | 303,826 | 275,000 | 270,000 | 270,000 |
| Human Resources - Personnel | 4535 | | | | |
| Regular Salaries and Wages Regular | 512100 | 74,611 | 64,210 | 62,975 | 64,210 |
| Other Salaries and Wages Student | 513100 | 33,474 | | 31,931 | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 4,292 | 931 | 2,575 | 931 |
| Deferred Compensation | 515130 | 2,600 | 2,600 | 2,550 | 2,600 |
| Emp Benefits Retirement Cont. | 515200 | 8,014 | 7,384 | 7,242 | 7,384 |
| Emp Benefits - Health Insurance | 515300 | 626 | 7,369 | 6,808 | 7,369 |
| Employee Benefits - Life & | 515310 | 90 | 90 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 448 | 449 | 405 | 449 |
| Unemployment Insurance | 515550 | 2,664 | 155 | 284 | 155 |
| Miscellaneous | 519900 | | | 1,248 | |
| Publication of Legal Notices | 520000 | | 1,000 | 1,000 | 2,500 |
| Postage and Box Rent | 524100 | 277 | 750 | 750 | 750 |
| Telephone | 524200 | 69 | 2,000 | 2,000 | 2,000 |
| Professional Services | 528000 | 491 | 3,000 | 3,000 | 4,000 |
| Professional Svcs Medical and | 528100 | 13,420 | 20,000 | 20,000 | 20,000 |
| Professional Services Legal | 528400 | | 500 | 500 | 500 |
| Miscellaneous Contractual Service | 528900 | 1,256 | 1,500 | 1,500 | 1,500 |
| Office Supplies | 531000 | 7,190 | 5,000 | 5,000 | 5,000 |
| Op Supplies Food and Clothing | 532500 | 8,236 | 3,000 | 3,000 | 8,000 |
| Travel Transportation, Mileage | 541100 | | 1,000 | 1,000 | 1,000 |
| Travel Convention, Seminar Reg. | 541400 | | 500 | 500 | 500 |

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|---|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Adjudicated Property Initiative | 4570 | | | | | |
| Professional Legal Services | 528400 | | | 40,000 | 40,000 | 40,000 |
| Sales Tax (Taxation - Collector) | 4585 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 183,738 | 179,920 | 179,152 | 179,920 | 179,920 |
| Regular Salaries and Wages | 512200 | 677 | | 85 | 85 | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 2,681 | 2,609 | 2,603 | 2,609 | 2,609 |
| Deferred Compensation | 515150 | 6,957 | 7,015 | 6,877 | 7,015 | 7,015 |
| Emp Benefits Retirement | 515200 | 22,417 | 20,691 | 20,313 | 20,691 | 20,691 |
| Emp Benefits - health Insurance | 515300 | 28,750 | 29,478 | 27,232 | 29,478 | 29,478 |
| Employee Benefits - Life & | 515310 | 360 | 360 | 360 | 360 | 360 |
| Emp Benefits Worker's Comp | 515400 | 1,078 | 1,259 | 1,136 | 1,259 | 1,259 |
| Unemployment Insurance | 515550 | 617 | 619 | 1,162 | 619 | 619 |
| General Services (Other General Administration) | 4600 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 137,592 | 62,504 | 103,178 | 62,504 | 62,504 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 4,176 | 906 | 4,094 | 906 | 906 |
| Deferred Compensation | 515150 | 2,500 | | 2,494 | 2,600 | 2,600 |
| Emp Benefits Retirement Cont. | 515200 | 12,796 | 7,188 | 7,050 | 7,188 | 7,188 |
| Emp Benefits - health Insurance | 515300 | 7,187 | 7,369 | 6,808 | 7,369 | 7,369 |
| Employee Benefits - Life & | 515310 | 187 | 90 | 143 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 825 | 438 | 645 | 438 | 438 |
| Unemployment Insurance | 515550 | 308 | 154 | 410 | 155 | 155 |
| Telephone | 524200 | 1,791 | 1,500 | 1,500 | 1,500 | 1,500 |
| Maint Svcs(Contractual)Office | 527700 | 423 | | | | |
| Insurance Auto Coverage | 529300 | 1,000 | 1,000 | 1,400 | 1,400 | 1,400 |
| Office Supplies | 531000 | | | 250 | 250 | 250 |
| Op Supplies Food and Clothing | 532500 | | | | | |
| Op Supplies Vehicle and Equipment | 532700 | 127 | 150 | 500 | 500 | 500 |
| Op Supplies - Fuel | 532750 | 1,713 | 1,500 | 1,500 | 1,500 | 1,500 |
| Travel Convention, Seminar Reg. | 541400 | 587 | | | | |
| Planning and Zoning | 4605 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| Per Diem | 514000 | 1,175 | 1,500 | 3,500 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 51 | 286 | 145 | 275 | 275 |
| Deferred Compensation | 515150 | 41 | 43 | 22 | 22 | 22 |
| Emp Benefits - health Insurance | 515300 | 636 | 950 | | | |
| Employee Benefits - Life & | 515310 | 12 | 12 | 7 | 7 | 7 |
| Emp Benefits Worker's Comp | 515400 | 19 | 19 | 11 | 11 | 11 |
| Unemployment Insurance | 515550 | 10 | 11 | 9 | 9 | 9 |
| Publication of Legal Notices | 521100 | 3,473 | 3,000 | 4,500 | 4,500 | 4,500 |
| Membership Dues | 521400 | 4,680 | 9,360 | 4,680 | 4,680 | 4,680 |
| Professional Services | 528000 | 100 | 5,000 | | | |
| Professional Svcs Engineering | 528200 | 12,000 | 10,000 | 12,000 | 12,000 | 12,000 |
| Professional Svcs Accounting, Auditing, Bookkeeping | 528500 | | | | | |
| Grants | 576000 | 43,000 | 43,000 | 43,000 | 43,000 | 43,000 |

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Information Technology | 4610 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 98,572 | 115,482 | 102,505 | 71,042 | 185,000 |
| Regular Salaries and Wages | 512200 | 1,718 | | 270 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 1,703 | 1,674 | 2,987 | 2,356 | 1,030 |
| Deferred Compensation | 515150 | 630 | | | | |
| Emp Benefits Retirement Cont. | 515200 | 11,955 | 13,280 | 9,002 | 5,748 | 12,000 |
| Emp Benefits - health Insurance | 515300 | 11,597 | 14,739 | 9,971 | 7,369 | 21,000 |
| Employee Benefits - Life & | 515310 | 151 | 180 | 128 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 489 | 808 | 477 | 497 | 497 |
| Unemployment Insurance | 515550 | 639 | 310 | 717 | 310 | 310 |
| Telephone | 524200 | 59,022 | 60,000 | 60,000 | 60,000 | 60,000 |
| Monitoring Services | 524500 | 271 | | 250 | 250 | 250 |
| Maint Svcs (Contractual) Office | 527700 | | 1,500 | 1,500 | 1,500 | 1,500 |
| Professional Services | 528000 | 25,399 | 30,000 | 40,000 | 40,000 | 40,000 |
| Insurance Auto Coverage | 529300 | 1,550 | | 1,700 | 1,700 | 1,700 |
| Office Supplies | 531000 | 28,155 | 15,000 | 15,000 | 15,000 | 15,000 |
| Op Supplies Food and Clothing | 532500 | 351 | | | | |
| Op Supplies Vehicle and Equipment | 532700 | 148 | 462 | | | |
| Op Supplies - Fuel | 532750 | 511 | 498 | 500 | 500 | 500 |
| Maintenance Contracts | 536300 | 16,287 | 30,000 | 45,000 | 45,000 | 45,000 |
| Travel Transportation, Mileage | 541100 | 62 | 2,000 | 500 | 500 | 500 |
| Travel Convention, Seminar Regist. | 541400 | | 15,000 | 15,000 | 15,000 | 15,000 |
| Insurance - General | 4635 | | | | | |
| Insurance Miscellaneous | 529900 | 3,062,576 | 2,800,000 | 2,650,000 | 2,650,000 | 2,650,000 |
| Veterans Memorial | 7440 | | | | | |
| Materials Miscellaneous | 533900 | 35,024 | | 5,000 | 5,000 | 5,000 |
| Public Housing | 7455 | | | | | |
| Refunds - Federal Program Revenue | 570100 | 83,660 | | | | |
| Public Safety | 52 | | | | | |
| Criminal Court Fund | 4180 | | | | | |
| Professional Services | 528000 | 15,347 | | 10,000 | 10,000 | 10,000 |
| Human Resources - Safety Program | 4536 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 51,734 | 52,041 | 51,041 | 52,042 | 52,042 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 731 | 755 | 729 | 755 | 755 |
| Deferred Compensation | 515150 | 260 | 260 | 255 | 260 | 260 |
| Emp Benefits Retirement Cont. | 515200 | 6,457 | 5,985 | 5,870 | 5,985 | 5,985 |
| Emp Benefits - Health Insurance | 515300 | 7,187 | 7,369 | 6,808 | 7,369 | 7,369 |
| Employee Benefits - Life & | 515310 | 90 | 90 | 90 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 310 | 364 | 328 | 364 | 364 |
| Unemployment Insurance | 515550 | 155 | 155 | 289 | 155 | 155 |
| Telephone | 524200 | 501 | 500 | 500 | 500 | 500 |
| Pager, Messenger, & Delivery | 524300 | | 275 | | | |
| Monitoring Services | 524500 | 375 | 550 | 400 | 400 | 400 |
| Insurance Auto Coverage | 529300 | 2,000 | 2,000 | 2,200 | 2,200 | 2,200 |
| Office Supplies | 531000 | 1,739 | 2,500 | 2,500 | 2,500 | 2,500 |
| Op Supplies Food and Clothing | 532500 | 147 | 300 | 300 | 300 | 300 |

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---|--------|-------------|---------------|--------------|--------------|-------------|
| Op Supplies Vehicle and Equipment | 532700 | 712 | 500 | 500 | 500 | 500 |
| Op Supplies - Fuel | 532750 | 992 | 1,500 | 1,500 | 1,500 | 1,500 |
| Materials Miscellaneous | 533900 | | 500 | 500 | 500 | 500 |
| Travel Convention, Seminar, Regist. | 541400 | | 500 | 500 | 500 | 500 |
| Administration - Sheriff | 5010 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 31,944 | 34,944 | 20,544 | 34,944 | 34,944 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 2,444 | 2,673 | 1,572 | 2,673 | 2,673 |
| Emp Benefits Worker's Comp | 515400 | 1,990 | 245 | 1,222 | 245 | 245 |
| Unemployment Insurance | 515550 | 316 | 310 | 604 | 310 | 310 |
| K-9 Maintenance | 571010 | 480 | | 500 | 500 | 500 |
| Miscellaneous - Prisoners | 571700 | 32,681 | 50,000 | 50,000 | 50,000 | 50,000 |
| Custody of Prisoners | 5055 | | | | | |
| Feeding and Maintenance of | 571100 | 418,697 | 150,000 | 275,000 | 150,000 | 150,000 |
| Feeding and Maintenance of Juvenile Prisoners | 571150 | 6,875 | 4,000 | 4,000 | 4,000 | 4,000 |
| Transportation of Prisoners and | 571200 | 1,568 | 2,500 | 2,500 | 2,500 | 2,500 |
| Court Attendance | 571300 | 27,914 | 25,000 | 25,000 | 25,000 | 25,000 |
| Medical Services | 5100 | | | | | |
| Professional Services | 528000 | 38,350 | 45,000 | 45,000 | 45,000 | 45,000 |
| Office Supplies | 531000 | | | 625 | 500 | 500 |
| Op Supplies Medical, Drugs | 532200 | 13,404 | 20,000 | 20,000 | 20,000 | 20,000 |
| Medical Assistance - Prisoners | 571500 | 96,740 | 55,000 | 55,000 | 55,000 | 55,000 |
| Law Enforcement Other Than Sheriff | 5115 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 109,219 | 109,954 | 115,351 | 109,954 | 109,954 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 8,356 | 7,665 | 8,513 | 7,665 | 7,665 |
| Emp Benefits Worker's Comp | 515400 | 5,867 | 6,850 | 6,651 | 6,850 | 6,850 |
| Travel Transportation, Mileage | 541100 | 380 | 1,500 | 1,500 | 1,500 | 1,500 |
| Travel Convention, Seminar Reg. | 541400 | 2,503 | 5,800 | 5,800 | 5,800 | 5,800 |
| Parish Coroner | 5120 | | | | | |
| Grants | 576000 | 294,000 | | 370,533 | 370,533 | 370,533 |
| Fire Protection | 5200 | | | | | |
| Professional Services | 528000 | 173,439 | 175,000 | 175,000 | 175,001 | 175,002 |
| Insurance Tax Rebate for | 576205 | 84,007 | 86,000 | 76,000 | 76,000 | 76,000 |
| Grants to Grosse Tete | 576210 | 195,868 | 200,000 | 160,000 | 160,000 | 160,000 |
| Grants to Maringouin | 576220 | 180,999 | 200,000 | 160,000 | 160,000 | 160,000 |
| Grants to Plaquemine | 576230 | 180,999 | 200,000 | 160,000 | 160,000 | 160,000 |
| Grants to Rosedale | 576240 | 180,999 | 200,000 | 160,000 | 160,000 | 160,000 |
| Building Inspection | 5410 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 137,121 | 215,093 | 169,127 | 215,093 | 215,093 |
| Regular Salaries and Wages | 512200 | 3,181 | | 1,155 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 4,705 | 10,783 | 7,450 | 10,783 | 10,783 |
| Deferred Compensation | 515150 | 5,166 | 5,228 | 5,715 | 6,424 | 6,424 |
| Emp Benefits Retirement Cont. | 515200 | 11,411 | 10,520 | 10,318 | 10,520 | 10,520 |
| Emp Benefits - Health Insurance | 515300 | 20,987 | 22,108 | 20,424 | 22,108 | 22,108 |
| Employee Benefits - Life & | 515310 | 262 | 360 | 307 | 360 | 360 |

Iberville Parish Council
 Plaquemine, Louisiana
General Fund - 001
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|-------------|---------------|--------------|--------------|-------------|
| Emp Benefits Worker's Comp | 515400 | 4,912 | 8,746 | 6,595 | 8,746 | 8,746 |
| Unemployment Insurance | 515550 | 428 | 619 | 1,027 | 619 | 619 |
| Publication of Legal Notices | 521100 | 2,010 | 1,000 | 600 | 1,000 | 1,000 |
| Postage and Box Rent | 524100 | 664 | 900 | 1,000 | 500 | 500 |
| Telephone | 524200 | 717 | 2,000 | 2,000 | 1,000 | 1,000 |
| Monitoring Services | 524500 | 413 | 1,040 | 750 | 500 | 500 |
| Maintenance Services (Contractual) | 527000 | | 5,600 | 2,000 | 5,000 | 5,000 |
| Professional Services | 528000 | 131,610 | 100,000 | 130,000 | 100,000 | 100,000 |
| Insurance and Surety Bonds | 529000 | 2,000 | 2,000 | 2,500 | 2,000 | 2,000 |
| Insurance Auto Coverage | 529300 | 1,750 | 1,750 | 2,000 | 2,000 | 2,000 |
| Office Supplies | 531000 | 5,777 | 4,000 | 13,000 | 15,000 | 15,000 |
| Op Supplies Food and Clothing | 532500 | 514 | 1,000 | 1,000 | 1,000 | 1,000 |
| Op Supplies Vehicle and Equipment | 532700 | 245 | 2,500 | 2,500 | 2,000 | 2,000 |
| Op Supplies - Fuel | 532750 | 4,148 | 3,000 | 4,000 | 3,000 | 3,000 |
| Accounts Written Off | 580500 | 250 | | | | 1 |
| Office of Emergency Preparedness | 5505 | | | | | |
| National Guard | 576415 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Public Works | 53 | | | | | |
| Public Works | 5600 | | | | | |
| Utilities Water | 523300 | 315 | 300 | 300 | 300 | 300 |
| Maintenance Grounds | 526100 | 4,663 | 5,000 | 5,000 | 5,000 | 5,000 |
| Street Lighting | 5735 | | | | | |
| Utilities Electrical Light and Power | 523100 | 47,487 | 45,000 | 45,000 | 45,000 | 45,000 |
| Gas | 5915 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 948,915 | 1,038,721 | 1,119,372 | 1,159,132 | 1,159,132 |
| Regular Salaries and Wages | 512200 | 71,652 | | 75,039 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 14,655 | 14,779 | 17,134 | 16,525 | 16,525 |
| Deferred Compensation | 515150 | 11,620 | 12,832 | 14,126 | 14,678 | 14,678 |
| Emp Benefits Retirement Cont. | 515200 | 127,314 | 119,453 | 137,357 | 133,300 | 133,300 |
| Emp Benefits - health Insurance | 515300 | 151,225 | 198,975 | 169,352 | 206,344 | 206,344 |
| Employee Benefits - Life & | 515310 | 2,280 | 2,430 | 2,520 | 2,520 | 2,520 |
| Emp Benefits Worker's Comp | 515400 | 31,877 | 38,249 | 39,527 | 39,678 | 39,678 |
| Unemployment Insurance | 515550 | 4,412 | 4,179 | 8,259 | 4,334 | 4,334 |
| Water District No. 3 | 5921 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 72,679 | | | | |
| Regular Salaries and Wages | 512200 | 10,096 | | | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 1,300 | | | | |
| Deferred Compensation | 515150 | 889 | | | | |
| Emp Benefits Retirement Cont. | 515200 | 8,917 | | | | |
| Emp Benefits - health Insurance | 515300 | 8,155 | | | | |
| Employee Benefits - Life & | 515310 | 144 | | | | |
| Emp Benefits Worker's Comp | 515400 | 4,308 | | | | |
| Unemployment Insurance | 515550 | 573 | | | | |
| Marinas | 7100 | | | | | |
| Maintenance Buildings | 526200 | 39 | 2,000 | 2,000 | 2,000 | 2,000 |
| Materials Lumber, Wood Products | 533700 | 121 | 2,500 | 2,500 | 2,500 | 2,500 |

Iberville Parish Council
 Plaquemine, Louisiana
General Fund - 001
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|-------------|---------------|--------------|--------------|-------------|
| Materials Miscellaneous | 533900 | | 12,000 | 5,000 | 12,000 | 12,000 |
| Health and Welfare | 54 | | | | | |
| Health Unit | 6015 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 56,887 | 61,360 | 53,899 | 62,234 | 62,234 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 798 | 890 | 763 | 902 | 902 |
| Deferred Compensation | 515150 | 1,176 | 1,300 | 1,269 | 1,300 | 1,300 |
| Emp Benefits Retirement Cont. | 515200 | 7,102 | 7,056 | 6,209 | 7,157 | 7,157 |
| Emp Benefits - Health Insurance | 515300 | 13,800 | 14,739 | 12,466 | 14,739 | 14,739 |
| Employee Benefits - Life & | 515310 | 172 | 180 | 158 | 180 | 180 |
| Emp Benefits Worker's Comp | 515400 | 341 | 430 | 350 | 436 | 436 |
| Unemployment Insurance | 515550 | 314 | 310 | 600 | 310 | 310 |
| Telephone | 524200 | 403 | 400 | 400 | 400 | 400 |
| Maint Svcs (Contractual) | 527900 | 350 | 5,000 | 5,000 | 5,000 | 5,000 |
| Office Supplies | 531000 | 4,291 | 1,000 | 1,000 | 1,000 | 1,000 |
| Op Supplies Food and Clothing | 532500 | 257 | 1,000 | 1,000 | 1,000 | 1,000 |
| Mosquito/Insect Control | 6044 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 7,796 | 5,730 | 2,986 | 5,730 | 5,730 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 596 | 438 | 228 | 438 | 438 |
| Emp Benefits Worker's Comp | 515400 | 745 | 547 | 285 | 547 | 547 |
| Unemployment Insurance | 515550 | 156 | 310 | 312 | 310 | 310 |
| Publication of Legal Notices | 521100 | 175 | 200 | 200 | 200 | 200 |
| Membership Dues | 521400 | 25 | 20 | 20 | 20 | 20 |
| Postage and Box Rent | 524100 | 1 | | | | |
| Telephone | 524200 | 469 | 500 | 500 | 500 | 500 |
| Monitoring Services | 524500 | 431 | 1,500 | 1,500 | 1,500 | 1,500 |
| Professional Services | 528000 | | 4,000 | 4,000 | 4,000 | 4,000 |
| Insurance Auto Coverage | 529300 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Op Supplies Farm | 532300 | 24,840 | 60,000 | 40,000 | 40,000 | 40,000 |
| Op Supplies Vehicle and Equipment | 532700 | 441 | 2,000 | 2,000 | 2,000 | 2,000 |
| Op Supplies - Fuel | 532750 | 2,008 | 3,000 | 3,000 | 3,000 | 3,000 |
| Travel Convention, Seminar Reg. | 541400 | 342 | 1,000 | 1,000 | 1,000 | 1,000 |
| Animal Control | 6045 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 204,273 | 204,433 | 202,411 | 204,433 | 204,433 |
| Regular Salaries and Wages | 512200 | 19,245 | | 9,824 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 3,612 | 2,870 | 3,051 | 2,870 | 2,870 |
| Deferred Compensation | 515150 | 3,884 | 5,985 | 5,891 | 5,985 | 5,985 |
| Emp Benefits Retirement Cont. | 515200 | 27,211 | 23,510 | 24,407 | 23,510 | 23,510 |
| Emp Benefits - Health Insurance | 515300 | 28,750 | 36,847 | 32,603 | 36,847 | 36,847 |
| Employee Benefits - Life & | 515310 | 450 | 450 | 450 | 450 | 450 |
| Emp Benefits Worker's Comp | 515400 | 6,446 | 5,844 | 6,187 | 5,844 | 5,844 |
| Unemployment Insurance | 515550 | 783 | 774 | 1,454 | 774 | 774 |
| Publication of Legal Notices | 521100 | 5,599 | 3,500 | 6,500 | 3,500 | 3,500 |
| Telephone | 524200 | 1,875 | 2,000 | 2,000 | 2,000 | 2,000 |
| Monitoring Services | 524500 | 862 | 1,300 | 1,000 | 1,500 | 1,500 |

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2019 Budget

| | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|---|--------------------|----------------------|---------------------|---------------------|--------------------|
| Maint Svcs (Contractual) Office machines | 527700 | 386 | 508 | 750 | 508 |
| Professional Services | 528000 | 40,462 | 50,000 | 45,000 | 50,000 |
| Miscellaneous Contractual Service | 528900 | 3,300 | 5,000 | 5,000 | 5,000 |
| Insurance Auto Coverage | 529300 | 5,000 | 5,000 | 6,000 | 5,000 |
| Office Supplies | 531000 | 3,426 | 5,000 | 6,000 | 8,000 |
| Op Supplies Educational, Recreational and Cultural | 532100 | 119 | 2,000 | 300 | 2,000 |
| Op Supplies Medical, Drugs | 532200 | 17,681 | 13,000 | 16,512 | 15,000 |
| Op Supplies Uniforms & Related | 532400 | 6,234 | 6,000 | 6,000 | 6,000 |
| Op Supplies Food and Clothing | 532500 | 1,324 | 4,000 | 1,500 | 4,000 |
| Op Supplies - Animal Food | 532501 | 6,243 | 10,000 | 8,000 | 12,000 |
| Op Supplies Maintenance of Buildings and Grounds | 532600 | 1,901 | 1,500 | 750 | 2,000 |
| Op Supplies Vehicle and Equipment | 532700 | 7,167 | 2,000 | 4,000 | 2,000 |
| Op Supplies - Fuel | 532750 | 13,552 | 12,000 | 14,000 | 12,000 |
| Op Supplies Miscellaneous | 532900 | 8,243 | 12,000 | 10,000 | 12,000 |
| Small Tools and Equipment | 534000 | | 500 | 500 | 800 |
| Travel Convention, Seminar Reg. | 541400 | 1,610 | 2,235 | 500 | 2,235 |
| Community Events | 541800 | 2,994 | 5,000 | 5,000 | 5,000 |
| Bank Service Charges | 550000 | | | 100 | |
| Animal Control-Petco Grant | 6046 | | | | |
| Maintenance Autos, Trucks, Machinery and Equipment | 526400 | 6,392 | | 6,000 | |
| Op Supplies Miscellaneous | 532900 | 250 | | 4,000 | |
| Commodities (Dept. of Agriculture - TEFAP) | 6111 | | | | |
| Publication of Legal Notices | 521100 | 7,126 | 7,500 | 7,500 | 8,500 |
| Rental Buildings | 525100 | | 750 | 750 | 900 |
| Rentals Equipment | 525300 | 8,799 | 10,000 | 10,000 | 12,000 |
| Professional Svcs Accounting, Auditing, Bookkeeping | 528500 | | 500 | 500 | 300 |
| Op Supplies Miscellaneous | 532900 | 6,991 | 5,000 | 5,000 | 5,000 |
| Grant to Greater Baton Rouge Food | 576440 | | 1,500 | 1,500 | 2,500 |
| Programs for the Elderly | 6115 | | | | |
| Regular Salaries and Wages Regular | 512100 | 401,293 | 416,317 | 447,638 | 461,817 |
| Regular Salaries and Wages | 512200 | 81 | | 227 | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 10,137 | 11,360 | 14,098 | 13,826 |
| Deferred Compensation | 515150 | 5,354 | 3,704 | 3,632 | 3,704 |
| Emp Benefits Retirement Cost. | 515200 | 41,061 | 38,002 | 37,169 | 39,885 |
| Emp Benefits - Health Insurance | 515300 | 61,428 | 66,325 | 60,606 | 73,694 |
| Employee Benefits - Life & | 515310 | 771 | 810 | 833 | 900 |
| Emp Benefits Worker's Comp | 515400 | 10,155 | 12,924 | 14,483 | 14,631 |
| Unemployment Insurance | 515550 | 2,060 | 1,857 | 4,031 | 2,167 |
| Publication of Legal Notices | 521100 | 125 | 250 | 250 | 500 |
| Telephone | 524200 | 2,687 | 3,500 | 3,500 | 3,500 |
| Monitoring Services | 524500 | 2,280 | 2,500 | 2,500 | 3,000 |

Iberville Parish Council
Plaquemine, Louisiana
General Fund - 001
2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|------------------------------------|--------|-------------|---------------|--------------|--------------|-------------|
| Professional Services | 528000 | 7,625 | 15,000 | 15,000 | 15,000 | 15,000 |
| Office Supplies | 531000 | 3,117 | 5,000 | 5,000 | 5,000 | 5,000 |
| Op Supplies Food and Clothing | 532500 | 8,738 | 15,000 | 15,000 | 15,000 | 15,000 |
| Op Supplies Vehicle and Equipment | 532700 | 4,277 | 700 | 700 | 1,000 | 1,000 |
| General Assistance | 6125 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 181,338 | 184,371 | 180,963 | 184,371 | 184,371 |
| Regular Salaries and Wages | 512200 | 102 | | 207 | | |
| Emp Benefits FICA or | | | | | | |
| Supplemental Retirement | 515100 | 2,731 | 2,673 | 2,677 | 2,673 | 2,673 |
| Deferred Compensation | 515150 | 6,370 | 6,370 | 6,248 | 6,370 | 6,370 |
| Emp Benefits Retirement Cont. | 515200 | 22,620 | 21,203 | 20,835 | 21,203 | 21,203 |
| Emp Benefits - health Insurance | 515300 | 21,363 | 29,478 | 23,493 | 29,478 | 29,478 |
| Employee Benefits - Life & | 515310 | 353 | 360 | 360 | 360 | 360 |
| Emp Benefits Worker's Comp | 515400 | 1,088 | 1,291 | 1,165 | 1,291 | 1,291 |
| Unemployment Insurance | 515550 | 628 | 619 | 1,164 | 619 | 619 |
| Publication of Legal Notices | 521100 | | 600 | 600 | 600 | 600 |
| Membership Dues | 521400 | 1,280 | 1,500 | 1,500 | 1,500 | 1,500 |
| Postage and Box Rent | 524100 | 342 | 500 | 500 | 500 | 500 |
| Telephone | 524200 | 1,140 | 2,000 | 2,000 | 2,000 | 2,000 |
| Monitoring Services | 524500 | | 650 | 650 | 650 | 650 |
| Rentals Equipment | 525200 | | 750 | 750 | 750 | 750 |
| Maint Svc (Contractual) Office | 527700 | | 500 | 500 | 500 | 500 |
| Miscellaneous Contractual Service | 528900 | 2,428 | 3,000 | 3,000 | 4,000 | 4,000 |
| Insurance Auto Coverage | 529300 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| Office Supplies | 531000 | 780 | 1,500 | 1,500 | 2,000 | 2,000 |
| Op Supplies Food and Clothing | 532500 | 898 | 2,500 | 2,500 | 3,000 | 3,000 |
| Op Supplies Vehicle and Equipment | 532700 | 89 | 1,500 | 1,500 | 1,500 | 1,500 |
| Op Supplies - Fuel | 532750 | 1,642 | 2,500 | 2,500 | 3,000 | 3,000 |
| Op Supplies Miscellaneous | 532900 | | 2,000 | 2,000 | 2,500 | 2,500 |
| Travel Convention, Seminar Reg. | 541400 | 547 | 2,500 | 2,500 | 3,000 | 3,000 |
| Refunds - Federal Program | 570100 | | | | 400 | 400 |
| General Assistance | 576029 | 34,682 | 35,000 | 35,000 | 65,000 | 65,000 |
| Capital Area Legal Services | 576401 | 449 | | | 400 | |
| General Assistance/Job Placement | 6128 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 48,010 | 48,526 | 47,593 | 48,526 | 48,526 |
| Emp Benefits FICA or | | | | | | |
| Supplemental Retirement | 515100 | 3,656 | | 2,039 | | |
| Emp Benefits - Health Insurance | 515300 | 7,187 | 7,369 | 6,808 | 7,369 | 7,369 |
| Employee Benefits - Life & | 515310 | 90 | 90 | 90 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 288 | 1,863 | 951 | 1,863 | 1,863 |
| Unemployment Insurance | 515550 | 155 | 155 | 290 | 155 | 155 |
| Telephone | 524200 | 615 | 750 | 750 | 750 | 750 |
| Monitoring Services | 524500 | 215 | 300 | 300 | 300 | 300 |
| Rentals Buildings | 525100 | 1,200 | | | | |
| Insurance Auto Coverage | 529300 | 775 | 775 | 775 | 775 | 775 |
| Office Supplies | 531000 | 450 | 500 | 500 | 500 | 500 |
| Op Supplies Food and Clothing | 532500 | | | | | |
| Op Supplies Vehicle and Equipment | 532700 | 212 | 100 | 100 | 100 | 100 |

Iberville Parish Council
 Plaquemine, Louisiana
 General Fund - 001
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|-------------|---------------|--------------|--------------|-------------|
| Op Supplies - Fuel | 532750 | 602 | 500 | 500 | 500 | 500 |
| Veterans Affairs | 6160 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 1,700 | 2,200 | 1,672 | 2,200 | 2,200 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 130 | 168 | 128 | 168 | 168 |
| Emp Benefits Worker's Comp | 515400 | 162 | 210 | 160 | 210 | 210 |
| Unemployment Insurance | 515550 | 34 | 83 | 11 | | |
| Telephone | 524200 | 403 | 380 | 380 | 380 | 380 |
| Monitoring Services | 524500 | 215 | 250 | 250 | 250 | 250 |
| Insurance Auto Coverage | 529300 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| Op Supplies Vehicle and Equipment | 532700 | | | | | |
| | | | 573 | 500 | 500 | 500 |
| Op Supplies - Fuel | 532750 | 468 | 500 | 500 | 500 | 500 |
| Soil Conservation Service | 576425 | 8,000 | 8,000 | 13,614 | 8,000 | 13,614 |
| Battered Women's Program | 6170 | | | | | |
| Grants | 576000 | | 8,500 | 8,500 | 8,500 | 8,500 |
| FHF of Greater BR | 6171 | | | | | |
| Grants | 576000 | 1,500 | | 1,500 | 1,500 | 1,500 |
| LRA-Non Federal Funded | 6500 | | | | | |
| Miscellaneous Contractual Service | 528900 | 17,446 | 20,000 | 40,000 | 40,000 | 40,000 |
| Job Corps and Training Centers | 7470 | | | | | |
| Professional Services | 528000 | 52,628 | 40,000 | 52,500 | 52,500 | 52,500 |
| Culture and Recreation | 55 | | | | | |
| Civic Center | 5630 | | | | | |
| Regular Salaries and Wages Regular | 512100 | | | 25,000 | | 70,013 |
| Emp Benefits FICA or | 515100 | | | 332 | | 1,015 |
| Emp Benefits Retirement Cont. | 515200 | | | 2,632 | | 8,051 |
| Employee Benefits - Life & | 515310 | | | 52 | | 90 |
| Emp Benefits Worker's Comp | 515400 | | | 137 | | 6,504 |
| Unemployment Insurance | 515550 | | | 281 | | 155 |
| Telephone | 524200 | | | 134 | | 401 |
| Office Supplies | 531000 | | | 6,000 | | 3,000 |
| Op Supplies Food and Clothing | 532500 | | | 200 | | 200 |
| Op Supplies Vehicle and Equipment | 532700 | | | 300 | | 500 |
| Op Supplies - Fuel | 532750 | | | 300 | | 1,000 |
| Multipurpose Center | 7045 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 39,170 | 37,440 | 36,990 | 37,440 | 37,440 |
| Regular Salaries and Wages | 512200 | 4,412 | | 3,389 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 742 | 543 | 567 | 543 | 543 |
| Emp Benefits Retirement Cont. | 515200 | 17,927 | 4,306 | 7,592 | 4,306 | 4,306 |
| Emp Benefits - Health Insurance | 515300 | 7,763 | 7,369 | 6,808 | 7,369 | 7,369 |
| Employee Benefits - Life & | 515310 | 98 | 90 | 90 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 3,646 | 3,478 | 3,436 | 3,478 | 3,478 |
| Unemployment Insurance | 515550 | 211 | 155 | 293 | 155 | 155 |
| Membership Dues | 521400 | | 200 | 200 | 200 | 200 |
| Advertising | 521500 | | 300 | 500 | 500 | 500 |
| Postage And Box Rent | 524100 | | 100 | 100 | 100 | 100 |

Iberville Parish Council

Plaquemine, Louisiana

General Fund - 001

2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Telephone | 524200 | 6,778 | 6,000 | 6,000 | 6,000 | 6,000 |
| Monitoring Services | 524500 | 215 | 500 | 500 | 500 | 500 |
| Rentals Equipment | 525200 | | 8,000 | 8,000 | 8,000 | 8,000 |
| Miscellaneous Contractual Service | 528900 | 685 | 1,000 | 1,000 | 1,000 | 1,000 |
| Insurance Auto Coverage | 529300 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| Office Supplies | 531000 | 15 | 3,000 | 3,000 | 3,000 | 3,000 |
| Op Supplies - Janitorial | 532420 | | 400 | 400 | 400 | 400 |
| Op Supplies Food and Clothing | 532500 | 1,008 | 1,000 | 1,000 | 1,000 | 1,000 |
| Op Supplies Maintenance Building & Grounds | 532600 | | 8,000 | 8,000 | 8,000 | 8,000 |
| Op Supplies Vehicle and Equipment | 532700 | | | | | |
| | | 4,988 | 2,000 | 2,000 | 2,000 | 2,000 |
| Op Supplies - Fuel | 532750 | 1,286 | 2,500 | 2,500 | 2,500 | 2,500 |
| Op Supplies Miscellaneous | 532900 | | 1,000 | 1,000 | 1,000 | 1,000 |
| Small Tools and Equipment | 534000 | | 1,000 | 1,000 | 1,000 | 1,000 |
| Taxes and Licenses | 574200 | 50 | 750 | 750 | 750 | 750 |
| Rifle Range | 7055 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 12,264 | 42,515 | 41,698 | 42,515 | 42,515 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 174 | 616 | 597 | 616 | 616 |
| Emp Benefits Retirement Cont. | 515200 | 1,325 | 4,890 | 4,795 | 4,889 | 4,889 |
| Emp Benefits - health Insurance | 515300 | 2,013 | 7,369 | 6,808 | 7,369 | 7,369 |
| Employee Benefits - Life & Emp Benefits Worker's Comp | 515310 | 23 | 90 | 90 | 90 | 90 |
| 515400 | 764 | 298 | 3,148 | 3,950 | 3,950 | 3,950 |
| Unemployment Insurance | 515550 | 170 | 200 | 292 | 155 | 155 |
| Membership Dues | 521400 | | 500 | 500 | 500 | 500 |
| Telephone | 524200 | 67 | 500 | 500 | 500 | 500 |
| Professional Services | 528000 | | 5,000 | 5,000 | 5,000 | 5,000 |
| Office Supplies | 531000 | | 5,000 | 25,000 | 25,000 | 25,000 |
| Op Supplies Food and Clothing | 532500 | | | 500 | 500 | 500 |
| Small Tools and Equipment | 534000 | | 1,000 | 5,000 | 5,000 | 5,000 |
| Museums | 7065 | | | | | |
| Telephone | 524200 | 1,617 | 4,255 | 4,255 | 4,255 | 4,255 |
| Maintenance Grounds | 526100 | 617 | 8 | 8 | 8 | 8 |
| Maintenance Buildings | 526200 | 589 | 6,200 | 6,200 | 6,200 | 6,200 |
| Maint Svcs (Contractual) Pest | 527400 | 1,880 | - | 1,350 | 1,350 | 1,350 |
| Professional Services | 528000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Op Supplies - Janitorial | 532420 | 32 | | | | |
| Op Supplies Food and Clothing | 532500 | 202 | | 55 | 55 | 55 |
| Special Recreation Facilities | 7090 | | | | | |
| Professional Svcs Engineering | 528200 | 29,741 | 10,450 | 50,000 | 50,000 | 50,000 |
| Tourism | 7250 | | | | | |
| Advertising | 521500 | 695 | | | | |
| North Iberville Community Center | 7260 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 27,449 | 29,120 | 27,540 | 29,120 | 29,120 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 2,100 | 2,228 | 2,107 | 2,228 | 2,228 |
| Emp Benefits Worker's Comp | 515400 | 165 | 204 | 177 | 204 | 204 |

Iberville Parish Council
 Plaquemine, Louisiana
General Fund - 001
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|-------------|---------------|--------------|--------------|-------------|
| Unemployment Insurance | 515550 | 155 | 155 | 298 | 155 | 155 |
| Postage and Box Rent | 524100 | 52 | 100 | 100 | 100 | 100 |
| Telephone | 524200 | 6,508 | 6,500 | 6,500 | 6,500 | 6,500 |
| Office Supplies | 531000 | 279 | 500 | 500 | 500 | 500 |
| Op Supplies Food and Clothing | 532500 | | 500 | 500 | 500 | 500 |
| Travel Transportation, Mileage | 541100 | 294 | 500 | 500 | 500 | 500 |
| Economic Development | 56 | | | | | |
| Administration | 7305 | | | | | |
| Soil Conservation Service | 576425 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Economic Development | 7410 | | | | | |
| Grants | 578000 | 147,500 | 148,500 | 148,500 | 148,500 | 148,500 |
| Parish Farm Agent | 7420 | | | | | |
| Telephone | 524200 | 866 | 1,000 | 1,000 | 1,000 | 1,000 |
| Maint Sevs (Contractual) Office machines | 527700 | 375 | 375 | 1,025 | 375 | 375 |
| Professional Services | 528000 | 100 | | | | |
| Office Supplies | 531000 | 2,081 | 2,195 | 7,295 | 2,645 | 2,645 |
| Op Supplies Food and Clothing | 532500 | 513 | 560 | 560 | 560 | 560 |
| Travel Transportation, Mileage | 541100 | | 450 | | | |
| Travel Convention, Seminar Reg. County Agent | 576410 | 800 | 800 | | 800 | 800 |
| Capital Outlay - General Government | 5851 | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 |
| President, Chairman, etc. | 4305 | | | | | |
| Acquisition of Equipment | 565000 | 1,184 | 5,000 | 5,000 | 5,000 | 5,000 |
| Registrar of Voters | 4405 | | | | | |
| Acquisition of Equipment | 565000 | | 5,000 | 5,000 | 5,000 | 5,000 |
| Financial Administration | 4505 | | | | | |
| Acquisition of Equipment | 565000 | 9,521 | 15,000 | 15,000 | 15,000 | 15,000 |
| Human Resources Personnel Mgmt | 4535 | | | | | |
| Acquisition of Equipment | 565000 | | | | | |
| Information Technology | 4610 | | | | | |
| Acquisition of Equipment | 565000 | 7,128 | 50,000 | 30,000 | 50,000 | 50,000 |
| Courthouse | 5622 | | | | | |
| Acquisition of Buildings | 565200 | | | 250,000 | 100,000 | 100,000 |
| Capital Outlay - Public Safety | 5852 | | | | | |
| Building Inspection | 5410 | | | | | |
| Acquisition of Equipment | 565000 | 7,569 | 15,000 | 15,000 | 10,000 | 10,000 |
| Capital Outlay - Health and Welfare | 5854 | | | | | |
| Programs for the Elderly | 6115 | | | | | |
| Acquisition of Equipment | 565000 | | | | 50,000 | 50,000 |
| Acquisition of Buildings | 565200 | | | 200,000 | 100,000 | 100,000 |
| Animal Control | 6045 | | | | | |
| Acquisition of Equipment | 565000 | | | | 20,000 | 20,000 |
| Capital Outlay - Public Works | 5853 | | | | | |
| Public Works | 5600 | | | | | |
| Acquisition of Equipment | 565000 | | | | | |
| Marinas | 7100 | | | | | |
| Infrastructure - other than buildings | 563000 | 27,175 | | | | |

Iberville Parish Council
 Plaquemine, Louisiana
General Fund - 001
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---|--------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Capital Outlay - Culture & Recreation | 5855 | | | | | |
| Civic Center | 5630 | | | | | |
| Acquisition of Equipment | 565000 | | | 30,000 | 30,000 | 30,000 |
| Culture and Recreations | 7000 | | | | | |
| Acquisition of Equipment | 565000 | | 500,000 | | | |
| Transfers | 63 | | | | | |
| Transfers Out | 7805 | | | | | |
| Transfers to the Office of | 580108 | 95,000 | 170,000 | 170,000 | 170,000 | 170,000 |
| Transfers to the Criminal Court | 580117 | 56,282 | | | | |
| Transfer to Tourism Welcome | 580118 | 225,000 | 225,000 | 225,000 | 225,000 | 250,000 |
| Transfers to the President's Council on Drug Abuse | 580119 | 145,000 | 145,000 | 145,000 | 163,000 | 163,000 |
| Total Expenditures | | <u>14,123,736</u> | <u>13,716,529</u> | <u>14,215,040</u> | <u>13,975,738</u> | <u>14,242,333</u> |
| Total Revenues VS Expenditures | | 1,082,300 | 718,640 | (31,079) | 98,452 | (175,143) |
| Beginning Fund Balance | | <u>7,028,642</u> | <u>7,639,775</u> | <u>8,110,942</u> | <u>8,079,863</u> | <u>8,079,863</u> |
| Ending Fund Balance | | <u>\$ 8,110,942</u> | <u>\$ 8,358,415</u> | <u>\$ 8,079,863</u> | <u>\$ 8,178,315</u> | <u>\$ 7,904,720</u> |



REVENUES

Finance Department:

Ad Valorem Taxes

The Assessor's Office provides the tax roll information. 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, expansion, or lack thereof. We anticipate Sales Taxes to decrease in 2019.

Video Poker

Video Poker revenue did increase by \$15,000 during 2018. We have projected video poker revenue to remain at \$150,000 during 2019.

Occupational and Professional License

Iberville Parish collects Occupational License fees from all companies doing business in Iberville Parish. The fees have decreased for 2018. 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 \$800,000 for 2018 and \$800,000 for 2019. The State of Louisiana collects these taxes and remits them back to Iberville Parish on a quarterly basis.

Parish Royalty Fund

The state gives the parish 10% of the royalties from State owned lands in Iberville Parish. We project the royalty revenue to be at \$5,000 during 2019.

Criminal Court Fund

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

Refund of Expenditures

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



Insurance Fees:

Insurance Fees:

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

Utility/Gas Office

Refund of Expenditures

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

Animal Control:

Local Intergovernmental Revenues

Local municipalities collect these funds for animal control services. 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. Various organizations rent out the facility for rodeo events, company picnics, and many other events.

EXPENDITURES

Legislative

Professional Services/Security

\$1000 has been budgeted during 2019 for security during the council meetings.

Travel Convention Seminar Registration

\$48,000 has been budgeted during 2019 for councilmember seminar registration, meals, travel, mileage reimbursement and lodging. Each councilmember is limited on the amount of travel based on internal policy.



General Fund Budgetary Comments

Operating Supplies Uniforms and Related Items

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

District Attorney's Office:

Operating Services

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

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 2019 for administration seminar registration, meals and lodging.

Registrar of Voters:

Election Expenses

The election expense for 2019 is based on a possibility of four elections. The election dates are as follows: March 30 – Municipal Primary; May 4– Municipal General; October 12– Gubernatorial Primary; November 16 – Gubernatorial General.

Finance Administration:

Travel Convention Seminar Registration

\$8,000 has been budgeted during 2019 for seminar registration, meals and lodging for the Finance Administration.

Sales Tax:

St. Gabriel

Effective January 1, 2006 Iberville Parish began sharing a portion of the 2/3 cent sales tax with the City of St. Gabriel. The City of St. Gabriel did not share this tax previously because the City was incorporated after the voters approved the proposition.



Planning and Zoning:

Grants to Iberville Museum

\$43,000 is budgeted for 2019 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

\$45,000 is budgeted to cover the cost of maintenance on our servers, as well as our phone system.

Professional Services

\$40,000 is budgeted to cover the cost of data replication to Disaster Recovery site.

Acquisition of Equipment – Capital Outlay

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

Insurance Premiums:

Insurance Miscellaneous

\$2,650,000 has been budgeted for the Health Insurance, Property, General Liability, Workman's Compensation and Auto Insurance for 2019.

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 streetlights throughout the parish.



General Fund Budgetary Comments

Gas and Water District: Iberville Parish facilitates paying the salaries for the Iberville Utility Department. The Utility Department fully reimburses these salaries.

Mosquito Abatement:

Op Farm Supplies

\$40,000 was budgeted for 2019 for the purchase of the chemical related to mosquito spraying.

TEFAP Commodities Program: This program no longer receives any state or federal operating funds. \$29,400 was budgeted in 2019 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 \$610,624 including benefits for 2019.

Other Grants

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

Veterans 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 2019.



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 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.

**This page contains
no financial data.**

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 21 special revenue funds for the 2019 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 nine (9) fire service areas, of which the Parish Council helps manage five (5) departments. The Parish is only involved at the fiscal management level by helping assist the fire departments in making sound financial decisions. Of the five (5) departments the Parish manages, three (3) 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 five (5) departments the Parish manages fiscal controls are:



Overview of Fund Structure-Special Revenue Funds

- ❖ The *Bayou Sorrel/Pigeon Consolidated Fire Department Fund* accounts for the operation of the volunteer fire department in the Bayou Sorrel and Bayou Pigeon areas. A state two percent fire insurance rebate program provides financing along with transfers from the General Fund for their pro-rata share of the sales tax revenue, and interest earnings.
 - ❖ The *Bayou Goula Volunteer and Rescue Fund* accounts for the operation of the volunteer fire department in the Bayou Goula area. A state two percent fire insurance rebate program provides financing along with transfers from the General Fund for their pro-rata share of the sales tax revenue, and interest earnings.
 - ❖ The *East Iberville Fire District No. 1 Fund* accounts for the operations of the fire department in the eastern portion of the parish. Ad valorem taxes and a transfer from the General Fund for their pro-rata share of the sales tax revenue provides the major financing to this department.
 - ❖ 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 per cent 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 per cent fire insurance rebate program.
- 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. User fees assessed on residential telephone service provide major financing.
 - ❖ *Office of Emergency Preparedness Fund* accounts for the public protection during emergencies. Pro-rata appropriations from municipalities within the parish, Parish Council and a federal matching grant for administrative costs from the Federal Emergency Management Agency provides financing for this department.



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 being 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. A parish-wide property tax revenue supports the funding for this department.
 - ❖ *Parish Transportation Fund* accounts for the maintenance of all parish roads. The State of Louisiana Parish Transportation Fund and interest earnings provides the major financing for this department.
 - ❖ *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. Parish-wide sales tax revenues supports the funding for this department.

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. Grants and transfers from the General Fund provide financing for this department.
- 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.



Overview of Fund Structure-Special Revenue Funds

- ❖ *Low Income Home Energy Assistance Fund (LIHEAP)* program accounts for federal funds that are used to help low-income people meet the costs of home energy.
- ❖ *Section 8 Housing Fund* accounts for federal funds that are used to help low-income families obtain decent, safe, and sanitary housing through a system of rental subsidies.

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 2019, 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

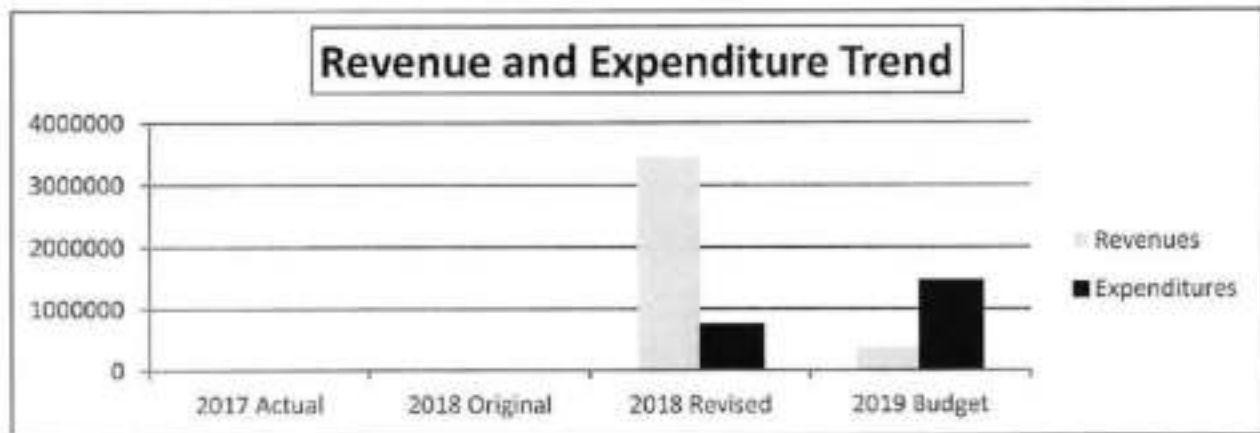
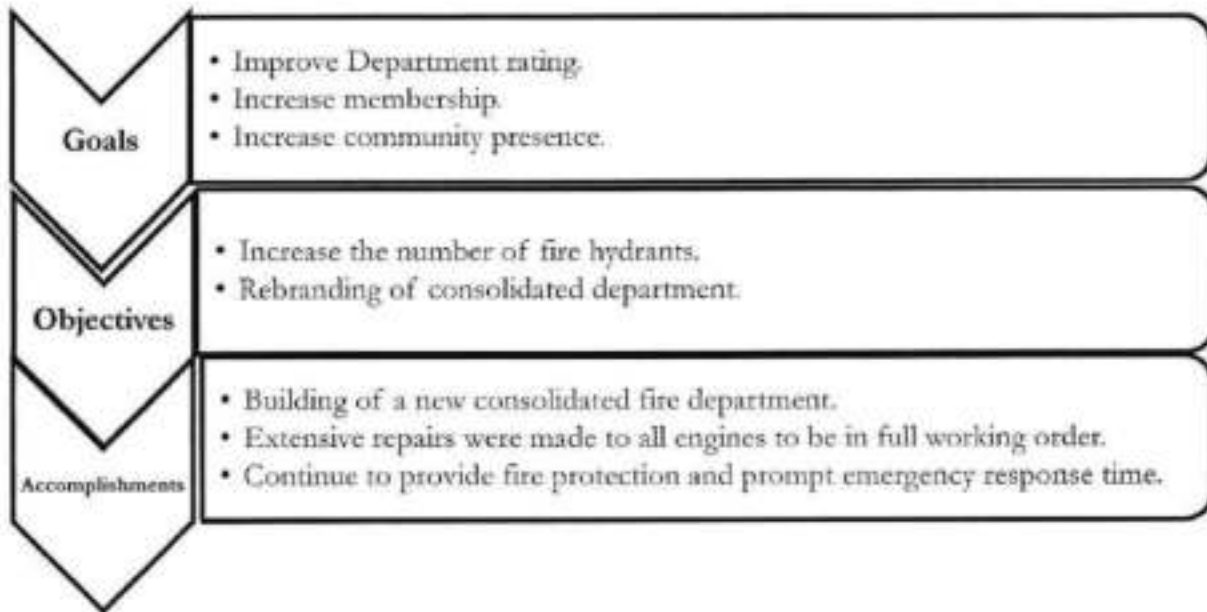
For this coming budget year, the Iberville Parish Department of Public Works will continue to maintain and improve the Parish roads, bridges, and drainage facilities. We will not issue any additional debt for public work improvements during 2019.



Fire Departments

The Bayou Sorrel/Pigeon Consolidated Fire Departments is a combined volunteer fire department that services the Bayou Pigeon and Bayou Sorrel areas. A state two-percent fire insurance rebate program along with a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue, and interest earnings finance this department.

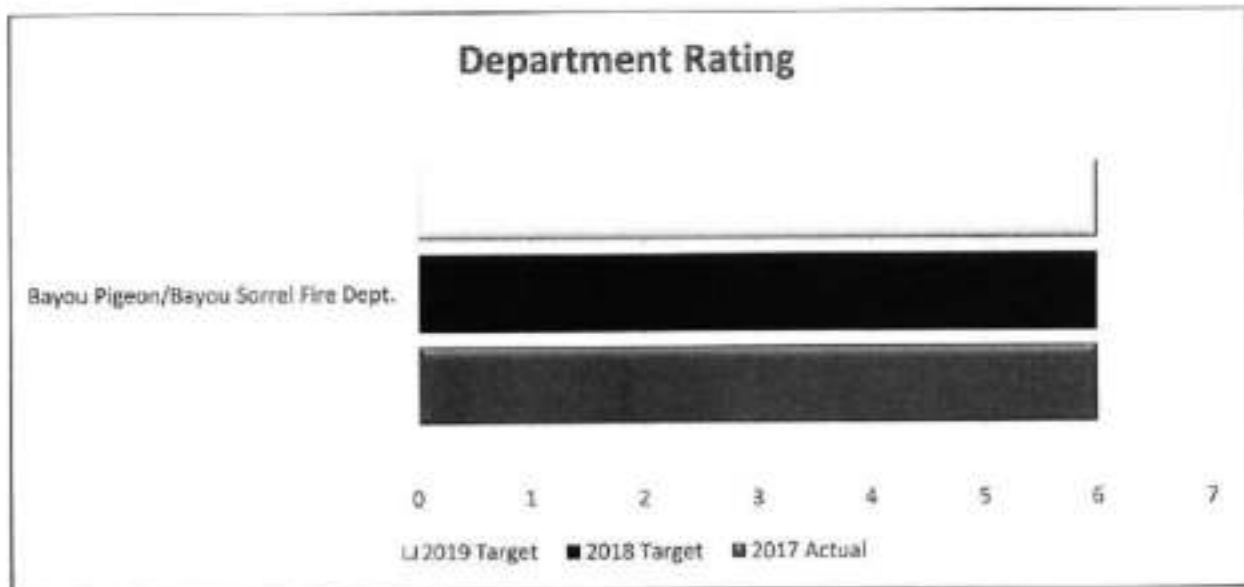
**UNDER
CONSTRUCTION**





Fire Departments

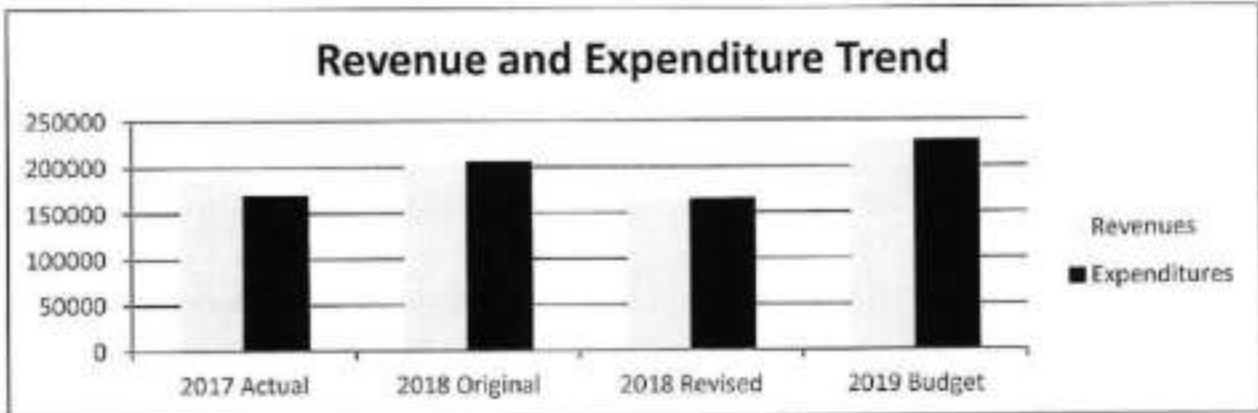
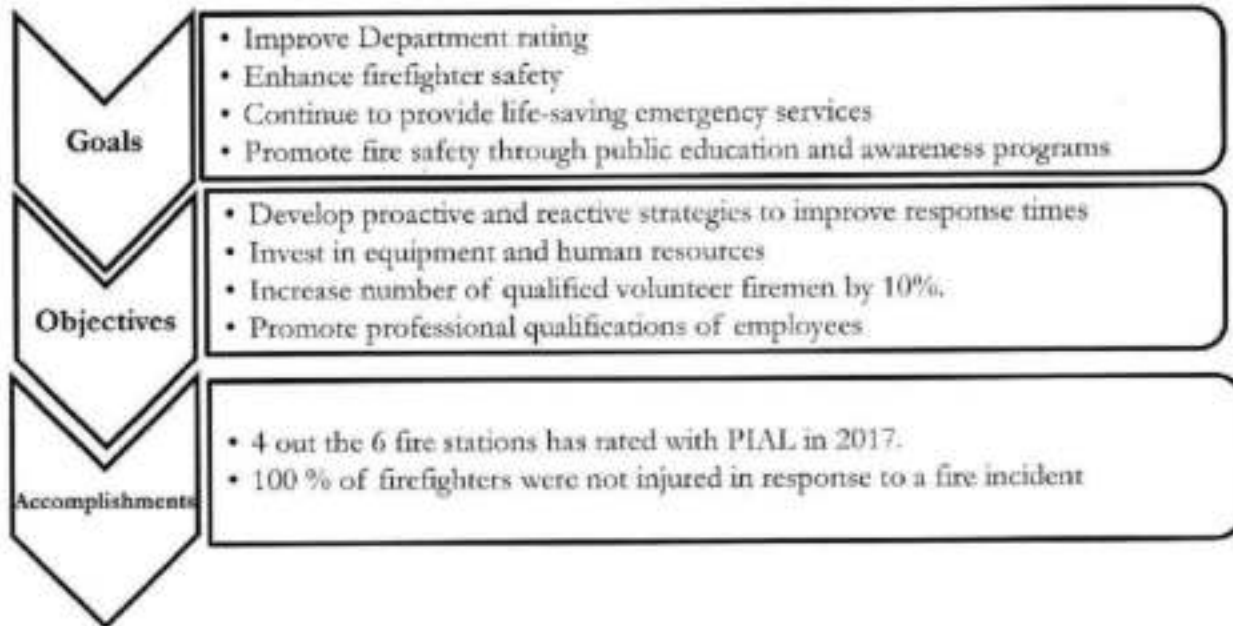
| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|--|-------------|-------------|-------------|
| 1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits (rated every 5 years) | | | |
| a) Bayou Pigeon Fire Department rating (last rated 2013) | 6 | 6 | 6 |
| * Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PLAL for rating | | | |





Fire Departments

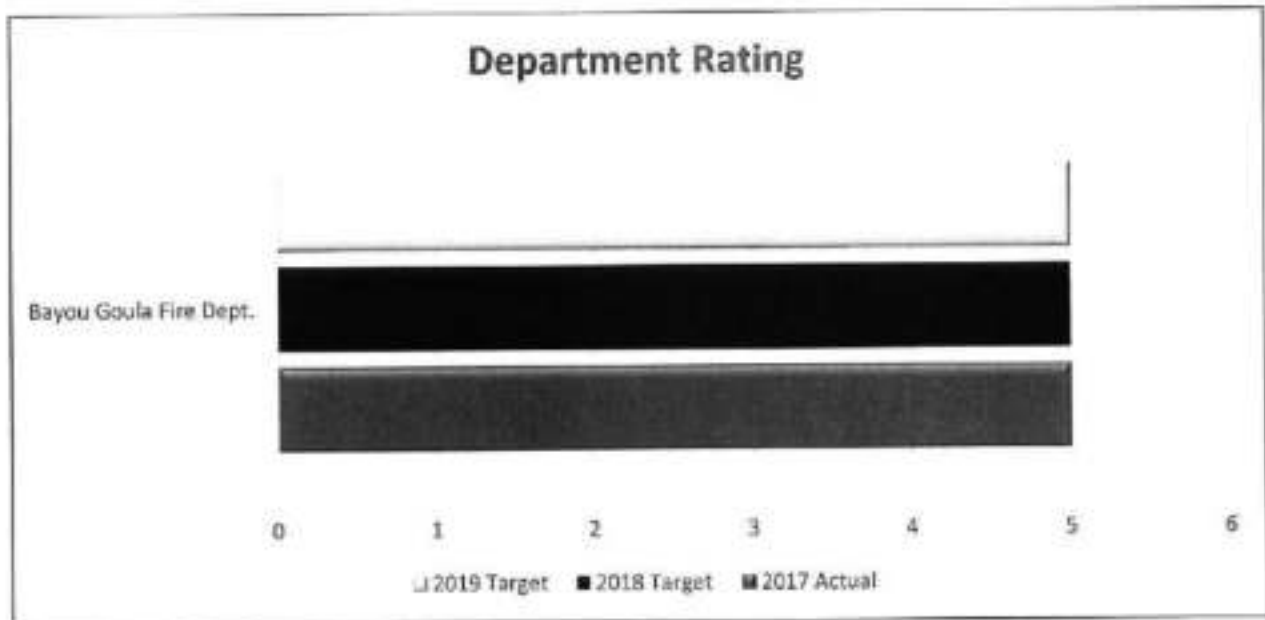
The Bayou Goula Fire Department is a volunteer fire department that services the Bayou Goula area. A state two-percent fire insurance rebate program along with a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue, and interest earnings finance this department.





Fire Departments

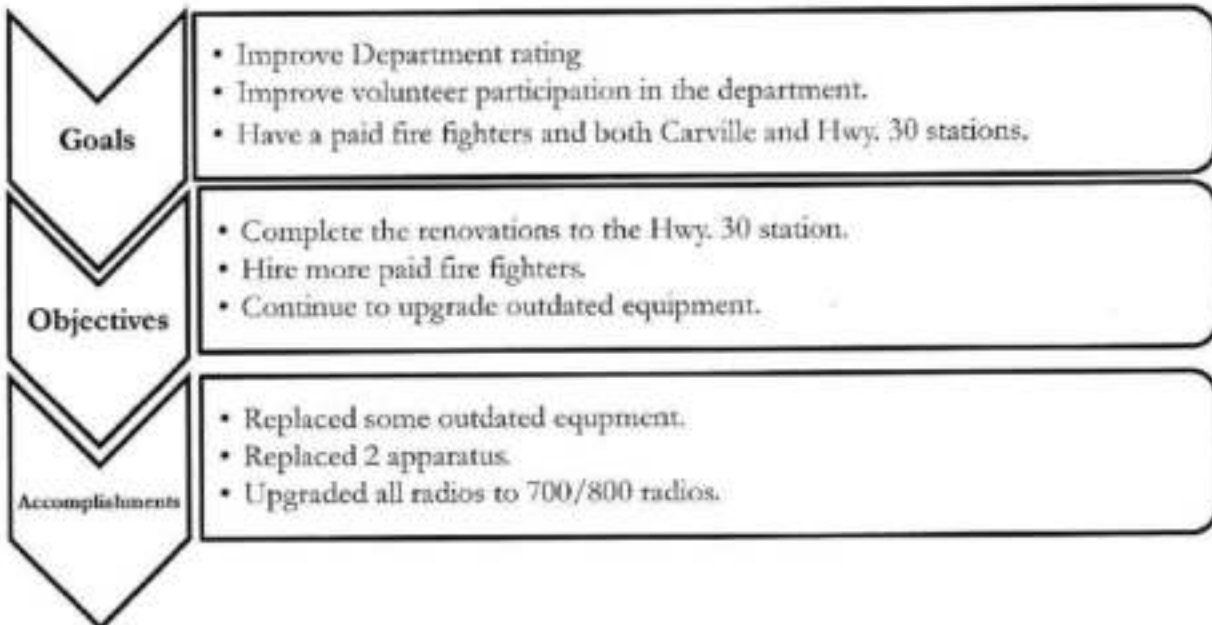
| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|--|-------------|-------------|-------------|
| 1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits (rated every 5 years) | | | |
| a) Bayou Goula Fire Department rating (last rated 2017) | 5 | 5 | 5 |
| * Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PIAL for rating | | | |





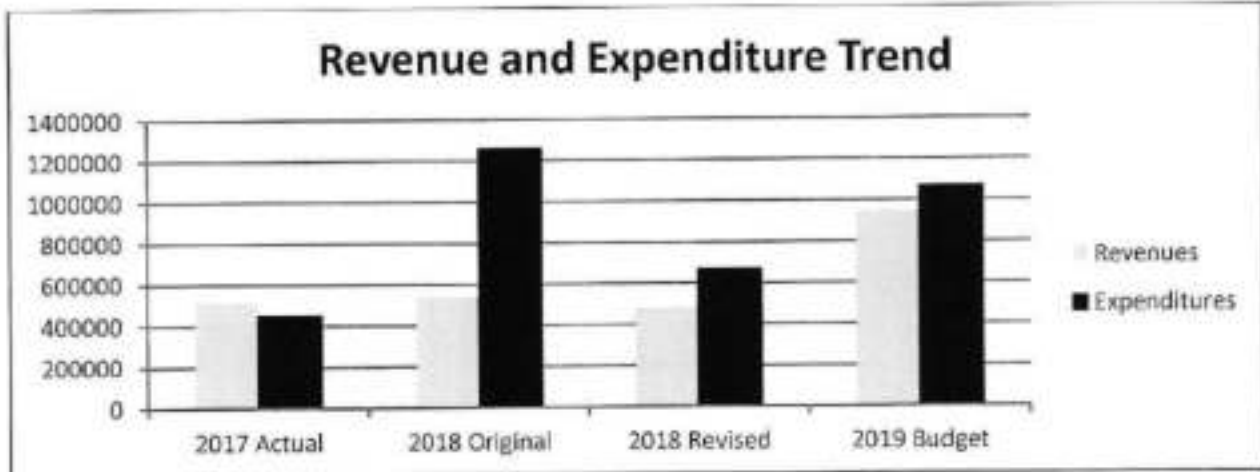
Fire Departments

The East Iberville Fire District #1 services the eastern area of the parish across the Mississippi River. Ad valorem taxes and a transfer from the general fund for their pro-rata share of the parish sales tax revenue provides the majority of the financing for this department.



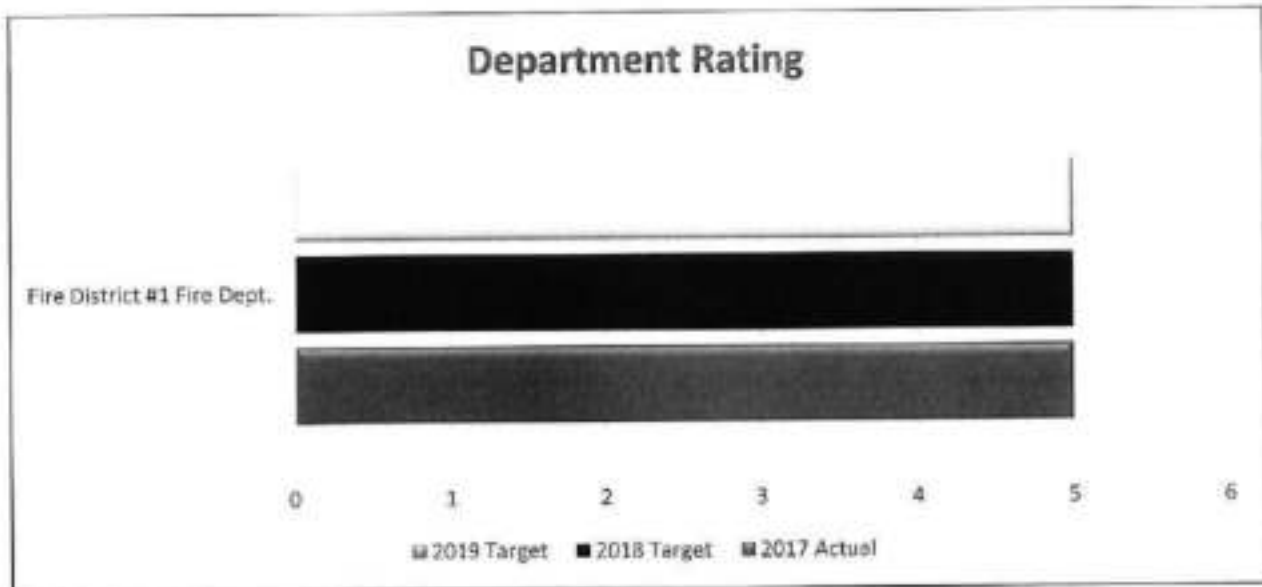


Fire Departments



| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|---|-------------|-------------|-------------|
| 1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits. | | | |
| a) Fire District #1 Fire Department rating (last rated 2013) | 5 | 5 | 5 |

* Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PIAL for rating

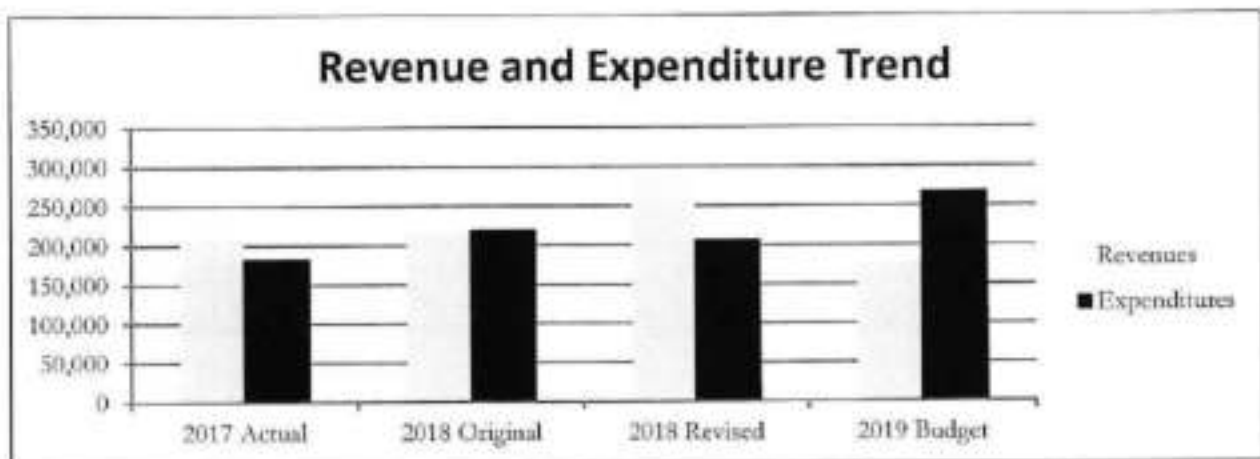
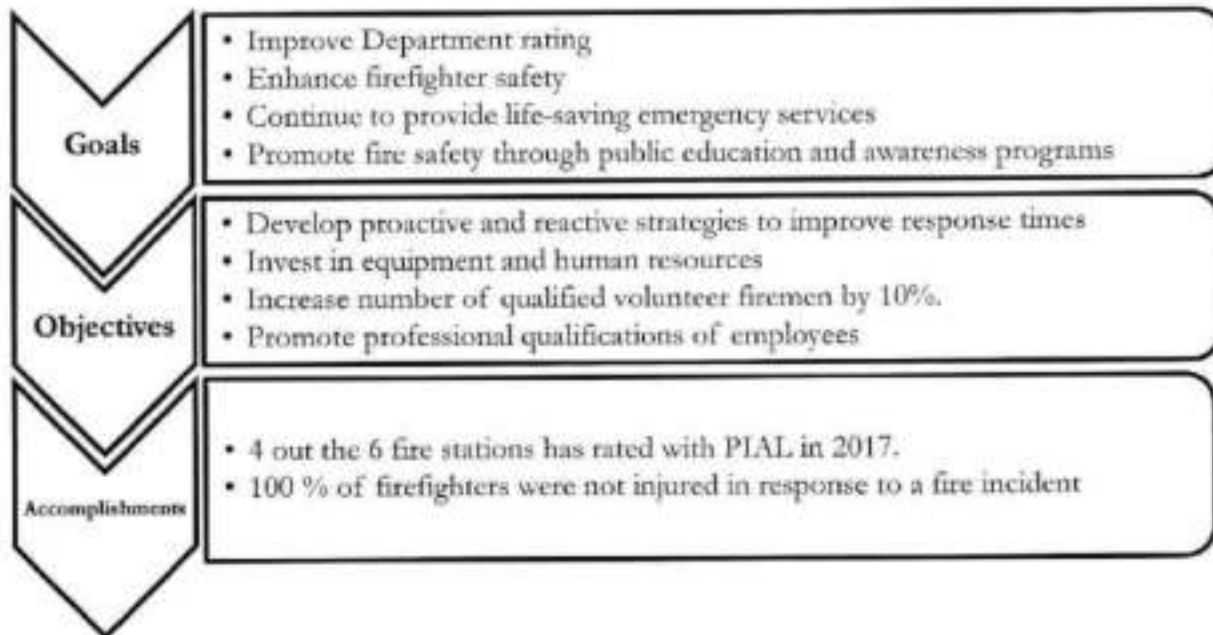




Fire Departments

The White Castle Fire Department

services the White Castle area. A state two-percent fire insurance rebate program along with a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue finances this department.

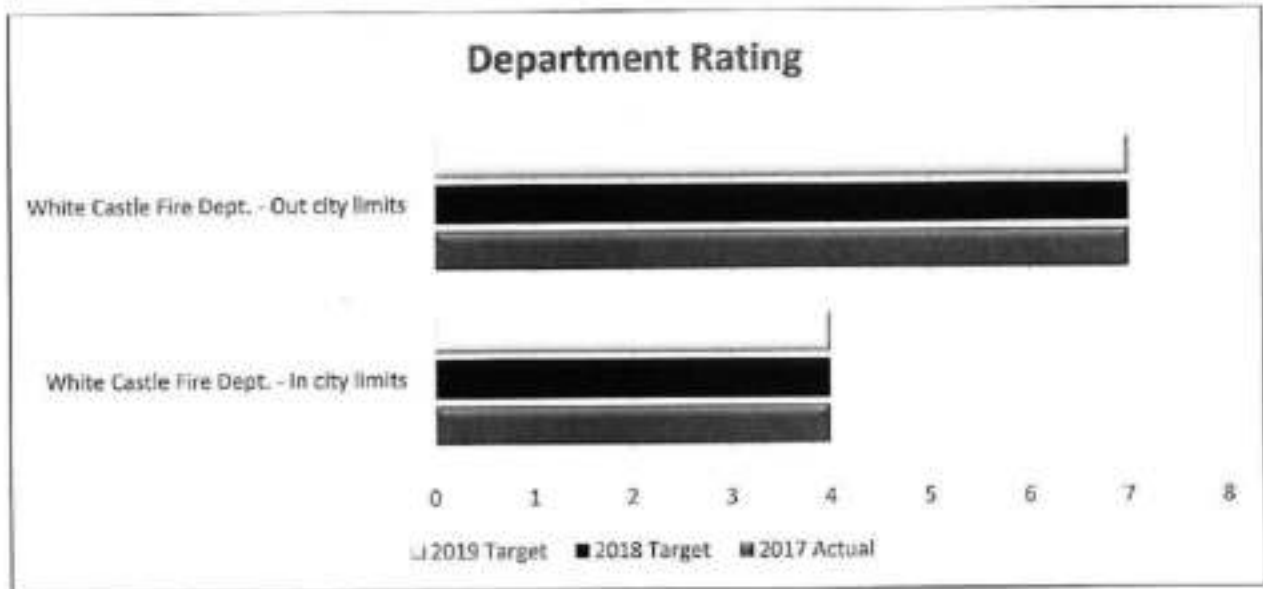




Fire Departments

| Performance Indicators | 2017 Actual | 2018 Target | 2019 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 PLAL for rating



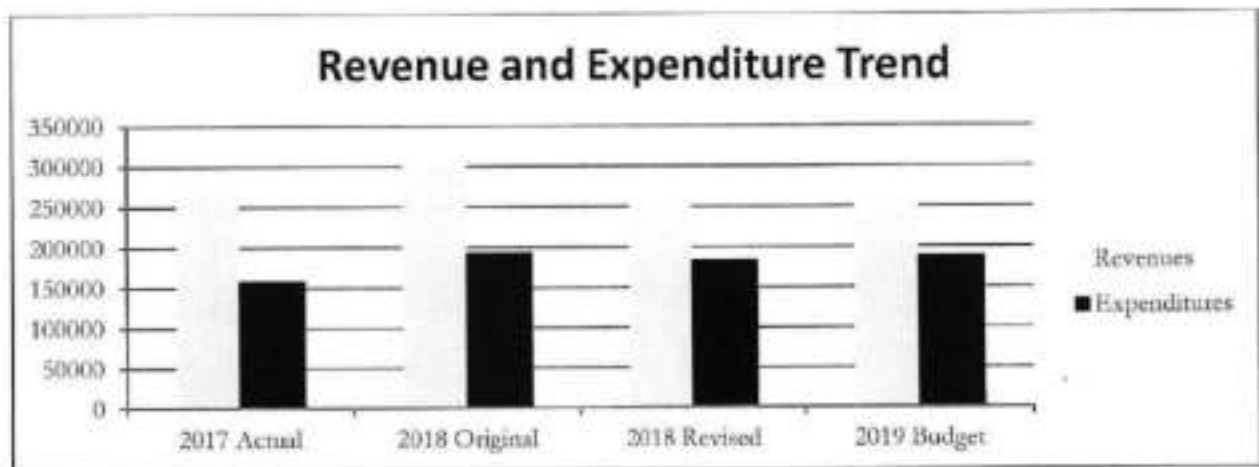


Fire Departments

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. A state two-percent fire insurance rebate program along with a transfer from the general fund equal to their pro-rata share of the parish sales tax revenue, and interest earnings provides financing for this department.



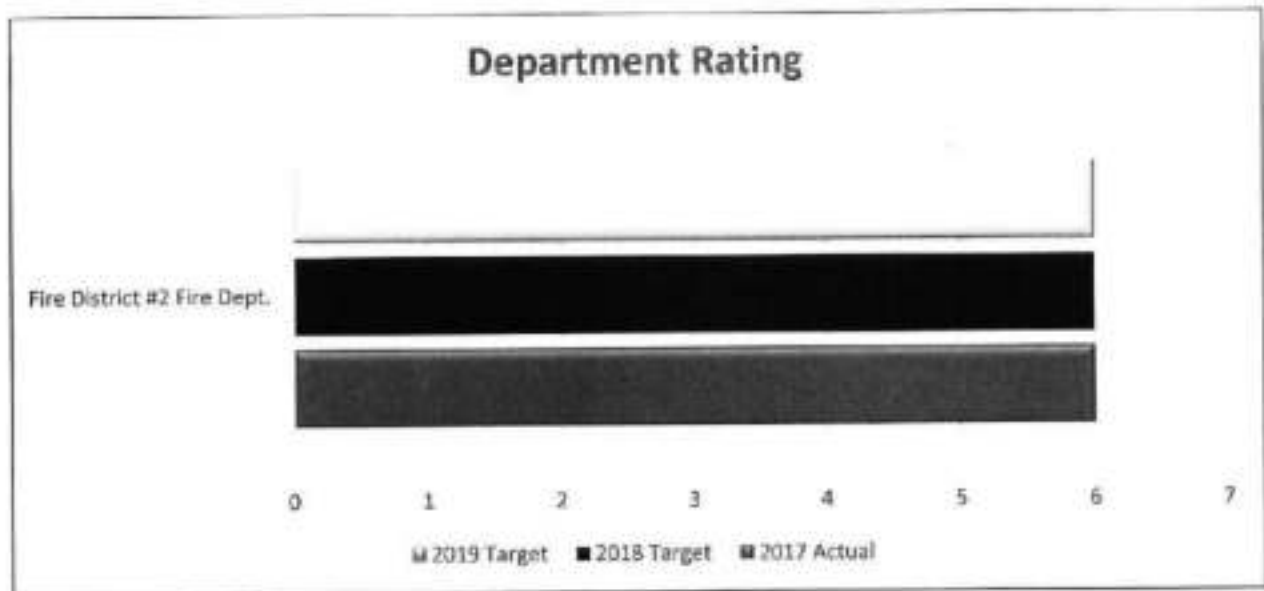
| | |
|------------------------|--|
| Goals | <ul style="list-style-type: none"> • Improve Department rating to a 4 |
| Objectives | <ul style="list-style-type: none"> • Provide training for existing and new members |
| Accomplishments | <ul style="list-style-type: none"> • 4 out the 6 fire stations has rated with PLAL in 2017. • 100 % of firefighters were not injured in response to a fire incident. • Fire Station rating improved to a 6 in 2017. |





Fire Departments

| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|---|-------------|-------------|-------------|
| 1. To continue lowering fire ratings so that all of Iberville Parish can reap the benefits. a) Fire District #2 Fire Department rating (last rated 2017) | 6 | 6 | 6 |
| * Fire rating scale: 1 = Best 10 = Worst Unrated = Never asked PIAL for rating | | | |





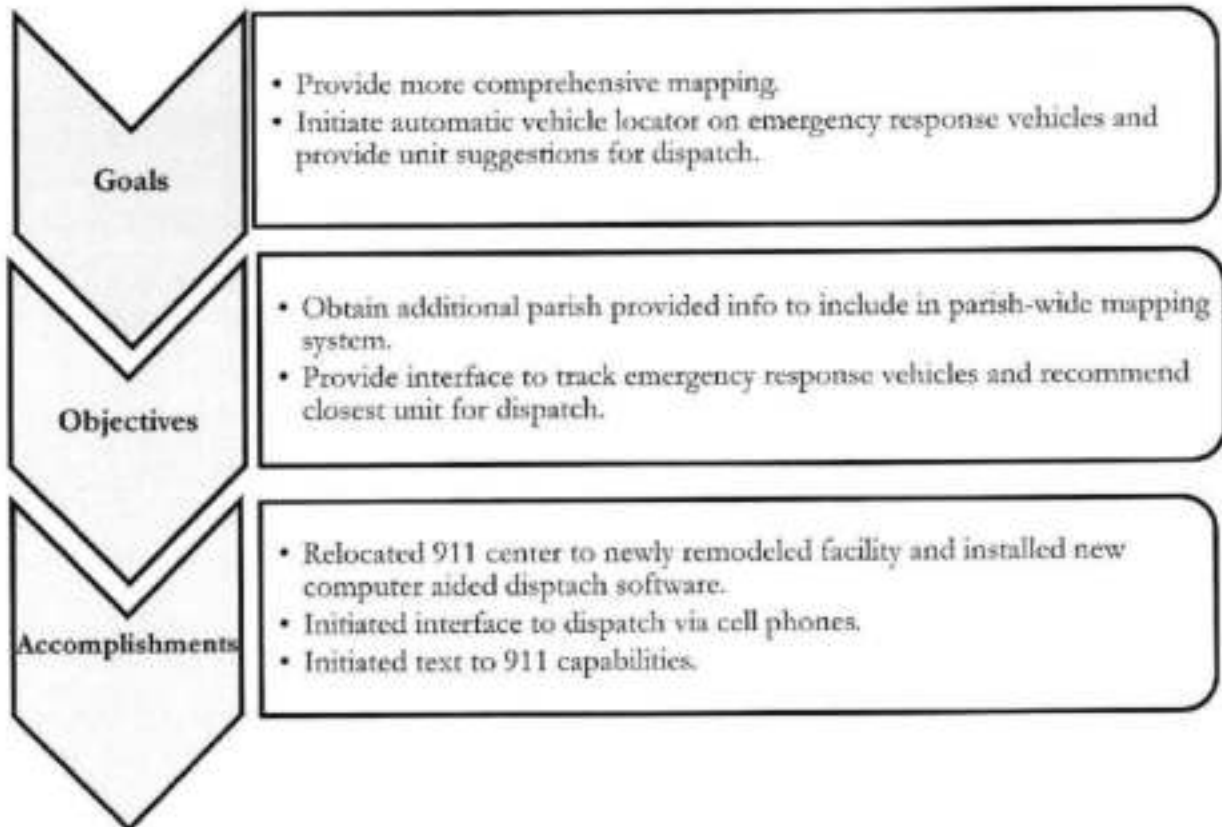
Office of Emergency Preparedness/911

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, thereby greatly reducing the threat of injury. The staff provides brochures and information published by government agencies pertaining to emergency preparedness.

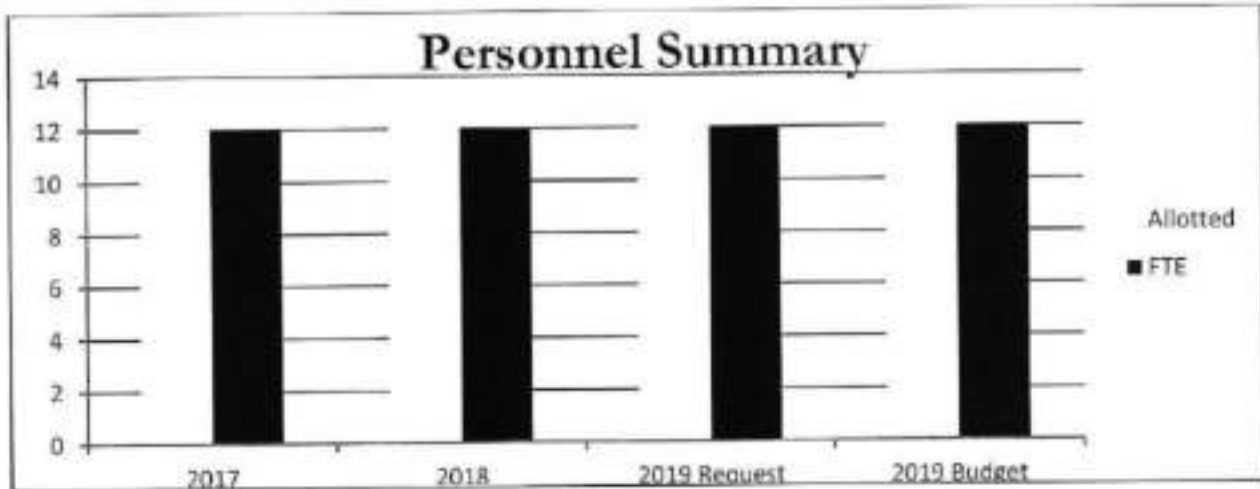
The staff of this office judiciously plans, assigns and coordinates all available resources in an integrated program of prevention, mitigation, response, preparedness, and recovery for emergencies of any kind, whether from man-made or natural sources or enemy attack.

**DON'T MISS
EMERGENCY
ALERTS!**





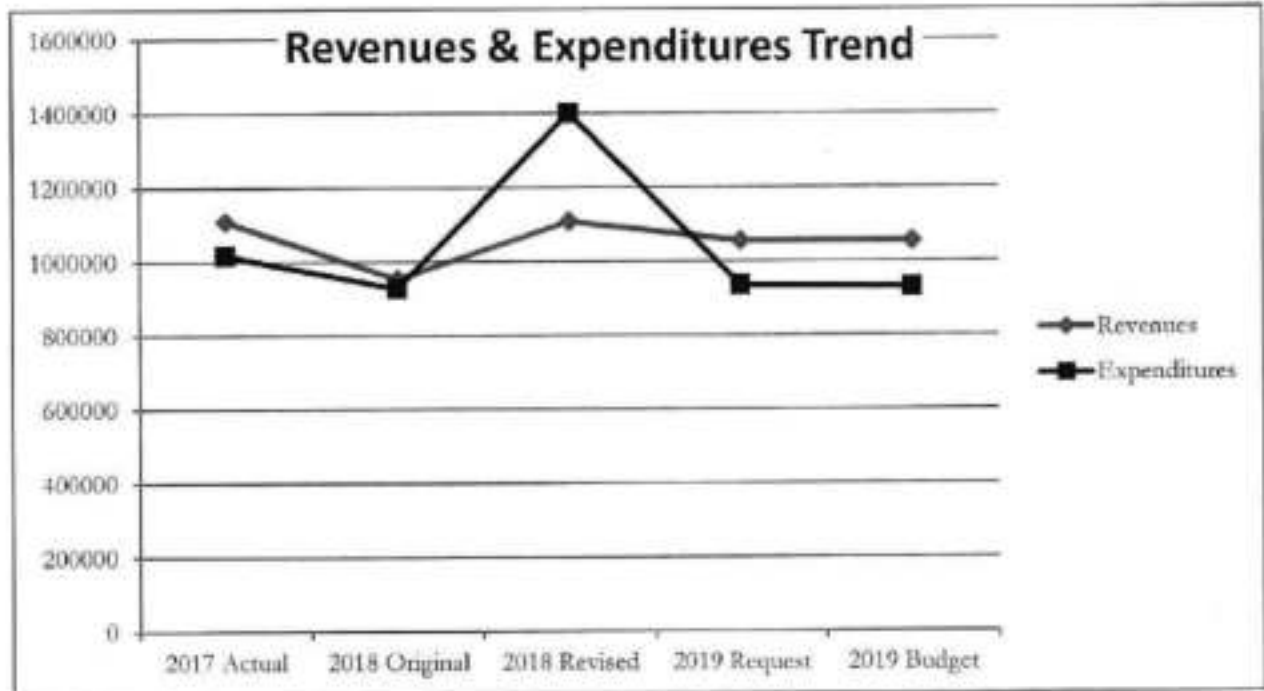
Office of Emergency Preparedness/911



| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 499,130 | 547,279 | 566,999 | 580,349 | 580,349 |
| Employee Benefits | 146,147 | 183,749 | 169,130 | 188,767 | 188,767 |
| Supplies | 19,558 | 15,000 | 15,000 | 16,700 | 16,700 |
| Services | 36,576 | 20,900 | 20,900 | 29,400 | 29,400 |
| Capital Outlay | 238,399 | 80,000 | 538,000 | 30,000 | 25,001 |
| Other | 76,608 | 80,155 | 90,235 | 90,255 | 89,730 |
| Total Expenditures | 1,016,418 | 927,083 | 1,400,264 | 935,471 | 929,947 |



Office of Emergency Preparedness/911





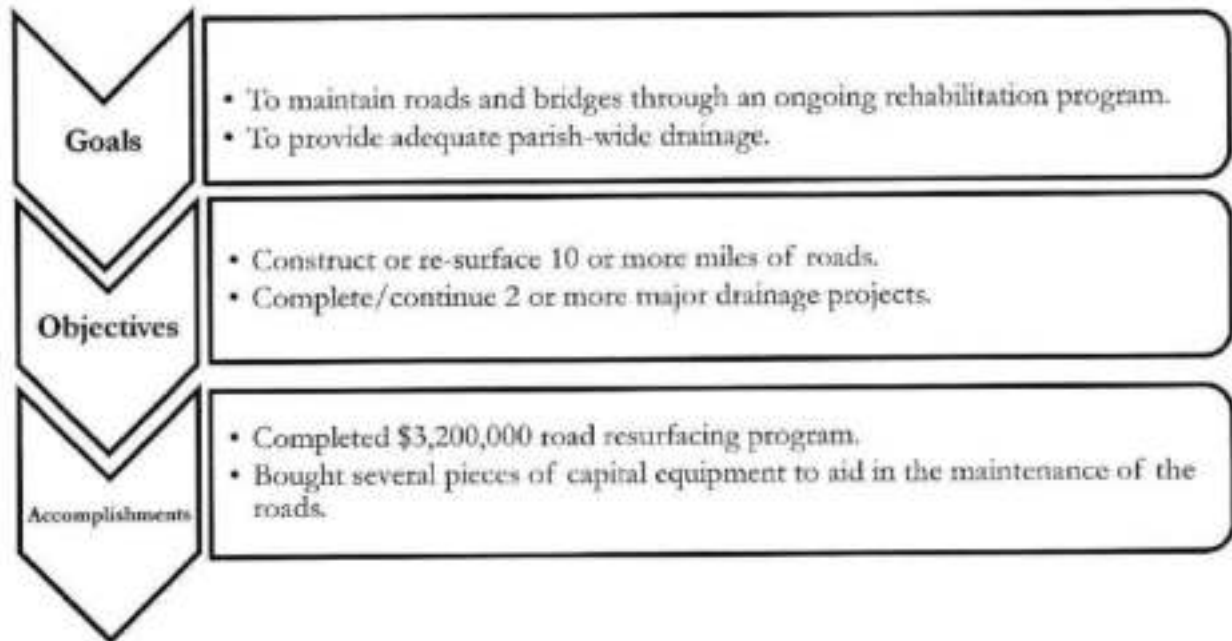
Department of Public Works

The Public Works Department (commonly called the Parish Maintenance Facility) develops and maintains a master plan for the improvement of drainage, roads, streets,



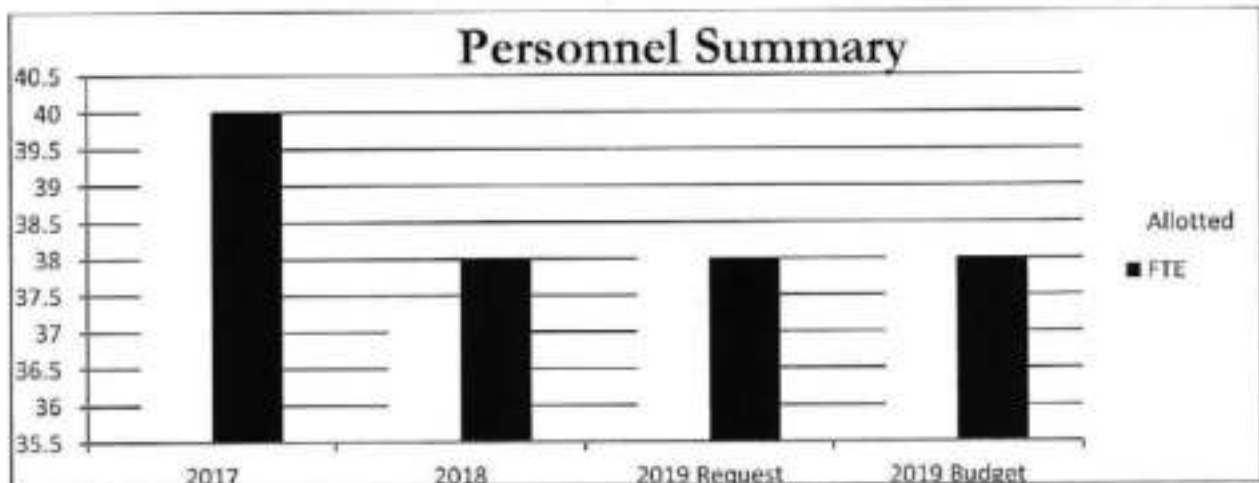
and infrastructure. The Parish President assigns the position of Director of this department. The Director provides updates on activities on a regular basis.

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

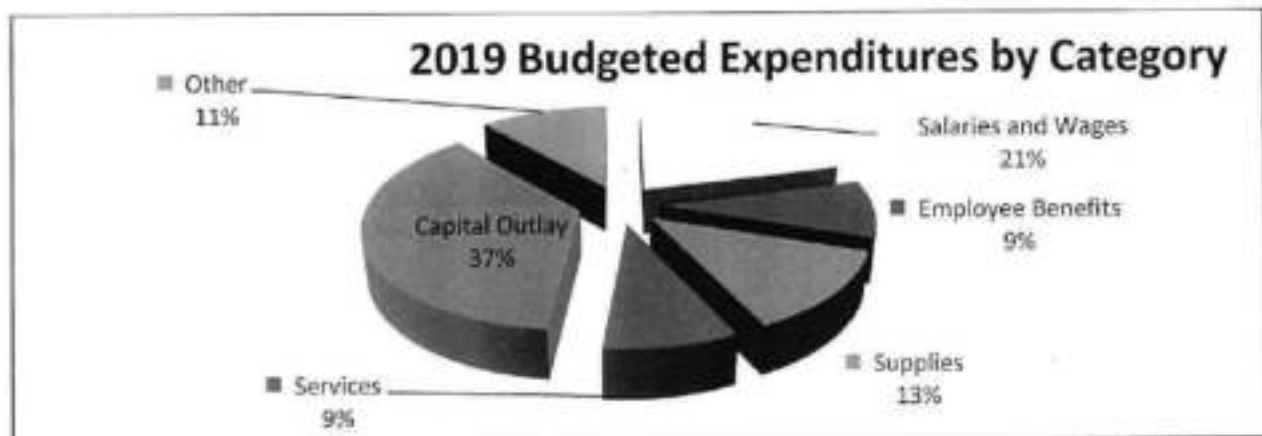




Department of Public Works



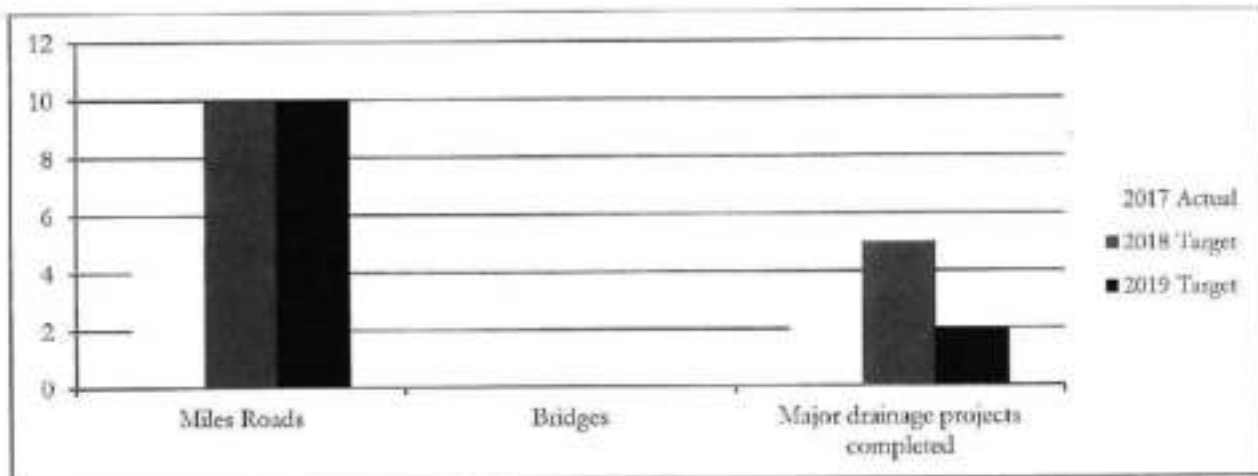
| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 1,683,491 | 1,689,382 | 1,714,609 | 1,705,080 | 1,705,080 |
| Employee Benefits | 745,051 | 704,809 | 722,584 | 718,663 | 718,663 |
| Supplies | 902,232 | 1,011,500 | 1,022,500 | 1,022,500 | 1,022,500 |
| Services | 726,447 | 562,350 | 692,050 | 692,050 | 692,050 |
| Capital Outlay | 4,606,642 | 2,050,000 | 3,360,600 | 2,969,382 | 2,969,382 |
| Other | 663,288 | 874,675 | 909,775 | 909,775 | 909,775 |
| Total Expenditures | 9,327,151 | 6,892,716 | 8,421,518 | 8,017,450 | 8,017,450 |





Department of Public Works

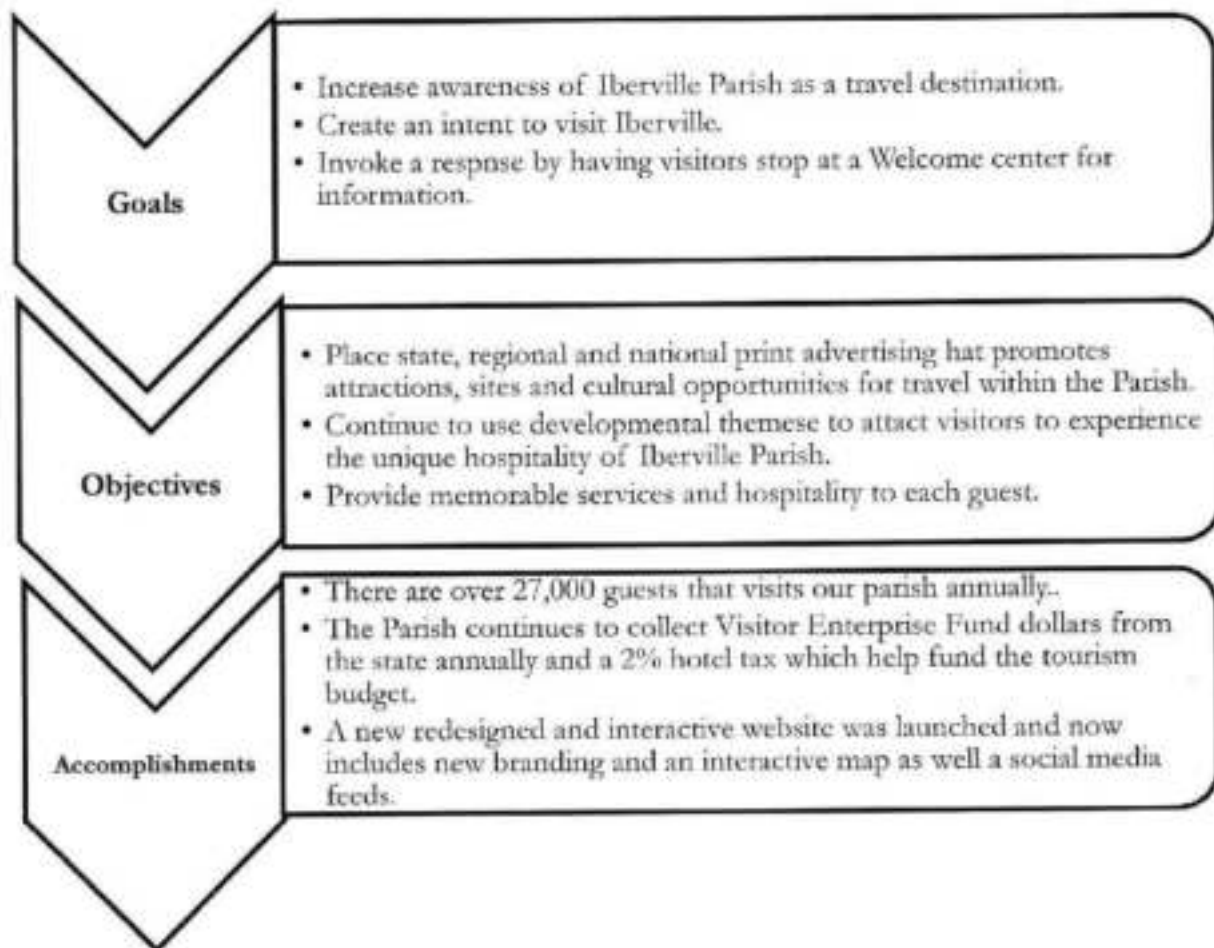
| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|---|----------------|----------------|----------------|
| <i>Parish Roads and Bridges</i> | | | |
| 1. To maintain roads and bridges through an ongoing rehabilitation program. | | | |
| 2. Miles <ul style="list-style-type: none"> • Constructed or Re-surfaced | 5 | 10 | 10 |
| 3. Bridges <ul style="list-style-type: none"> • Constructed | 0 | 0 | 0 |
| <i>Parish Drainage</i> | | | |
| 1. To provide adequate parish-wide drainage | | | |
| a) Major drainage projects completed | 3 | 5 | 2 |





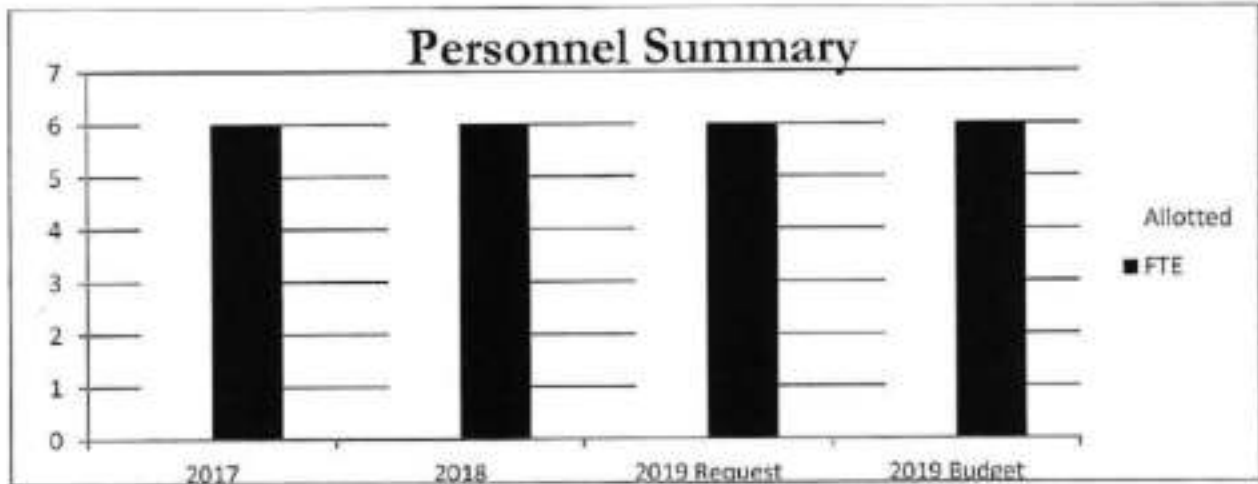
Office of Tourism

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

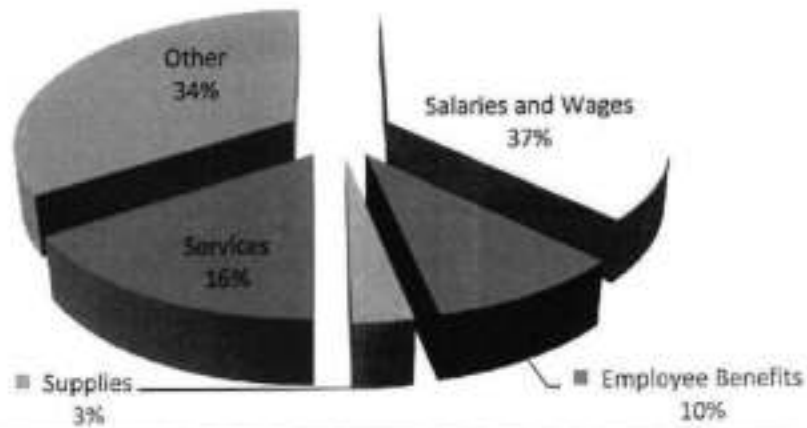


| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 160,028 | 179,860 | 185,753 | 180,172 | 180,172 |
| Employee Benefits | 36,951 | 45,978 | 41,726 | 46,004 | 46,004 |
| Supplies | 26,935 | 16,300 | 18,400 | 16,300 | 14,600 |
| Services | 89,302 | 78,450 | 82,950 | 78,450 | 78,450 |
| Capital Outlay | 5,276 | - | - | 0 | 0 |
| Other | 106,902 | 151,131 | 153,200 | 161,632 | 163,632 |
| Total Expenditures | 425,394 | 471,719 | 482,029 | 482,558 | 482,858 |

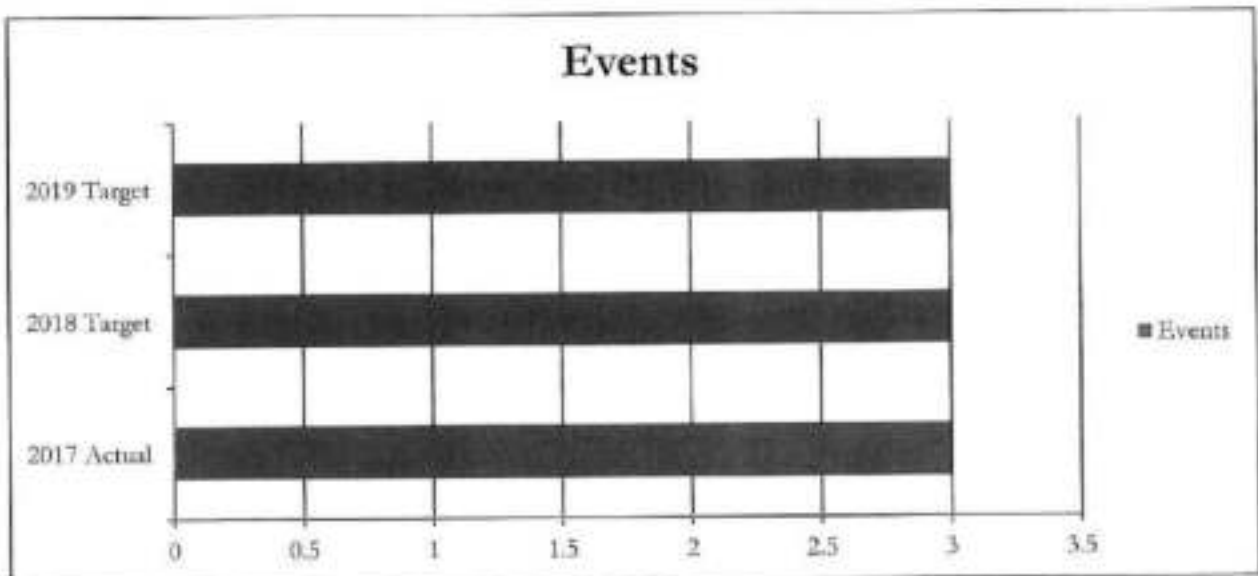


Office of Tourism

2019 Budgeted Expenditures by Category



| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|---|-------------|-------------|-------------|
| 1. To increase awareness of Iberville Parish as a travel destination. | | | |
| a) # of events sponsored by the tourist commission | 3 | 3 | 3 |



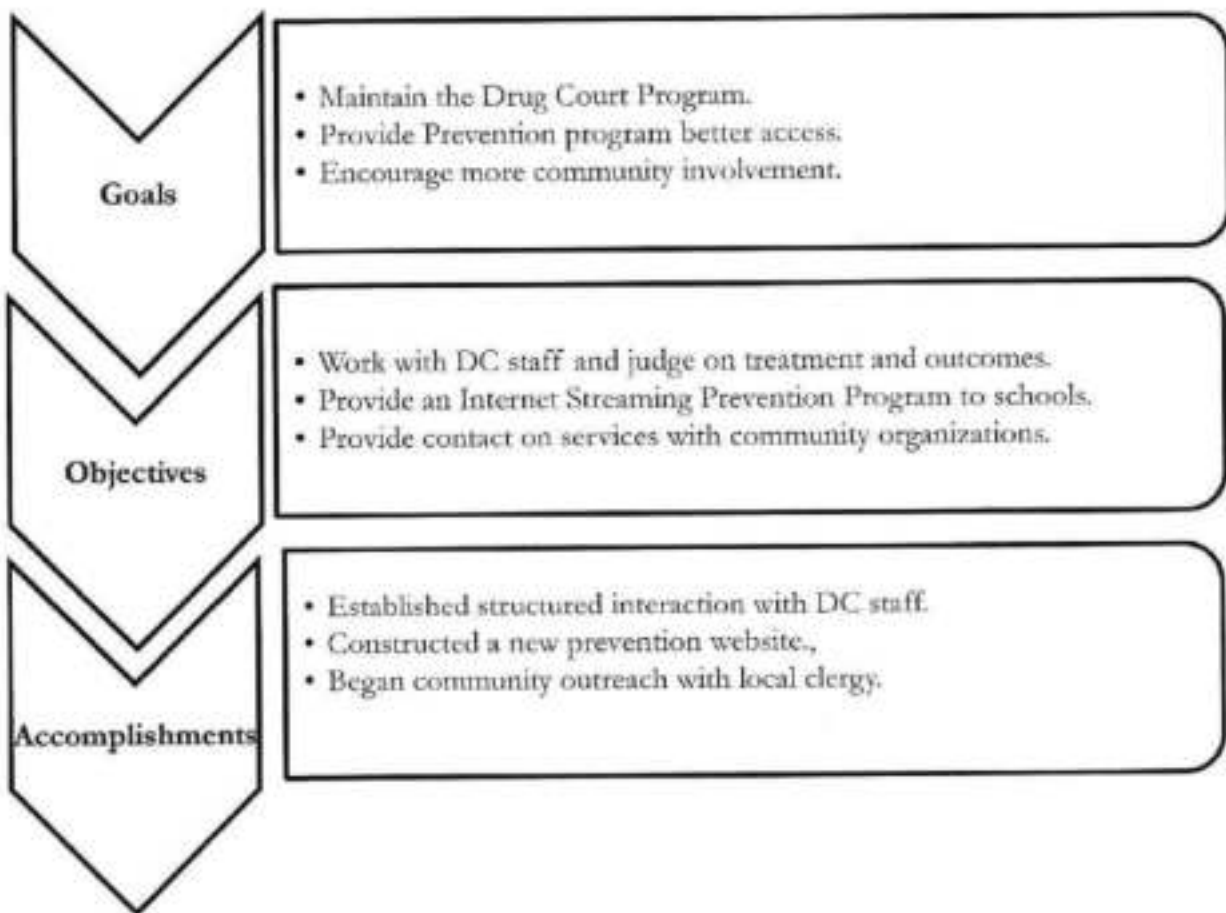


President's Council on Drug Abuse

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.

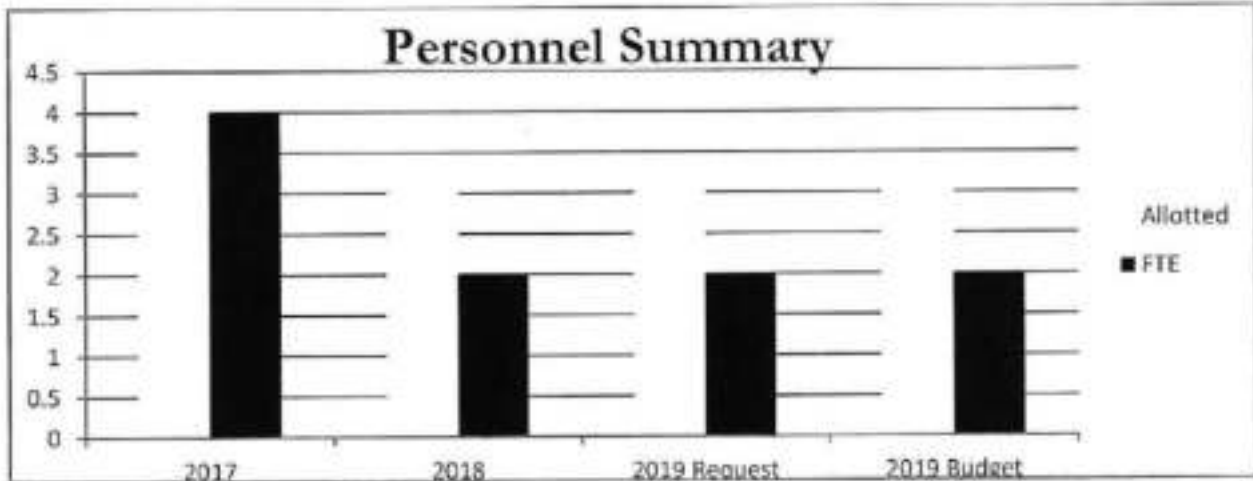
Through Mr. Ourso's efforts, funding for this parish's first substance abuse treatment center was acquired. In the seven years of its existence, the Iberville Parish Substance Abuse Center (IPSAC) has grown in size and the services provided. Since its inception, IPSAC has provided assessment, treatment 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: Grants from the Iberville Parish Council and the Capital Area Human Services District, the 18th Judicial District Court, Plaquemine City Court and client fees fund the Iberville Parish Substance Abuse Center. Less than 30% of the total funding of IPSAC comes from the taxes of Iberville residents. The successful substance abuse treatment of six people (thus keeping them out of the criminal justice system) will save Iberville taxpayers more money than the parish provides for the operation of IPSAC.





President's Council on Drug Abuse

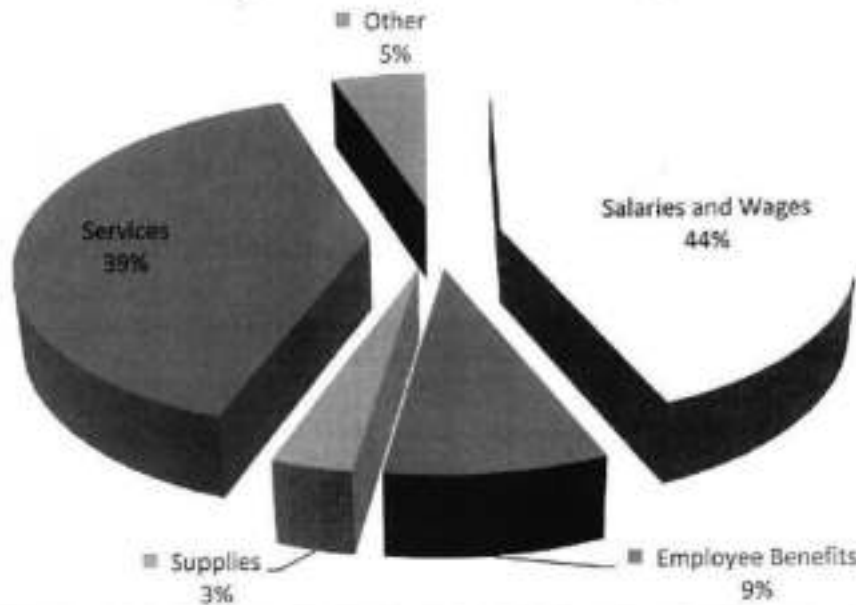


| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 109,978 | 124,329 | 104,103 | 90,915 | 120,015 |
| Employee Benefits | 23,881 | 31,537 | 21,627 | 23,878 | 23,388 |
| Supplies | 7,242 | 8,600 | 8,600 | 8,600 | 8,600 |
| Services | 86,906 | 48,600 | 57,600 | 107,600 | 107,600 |
| Other | 7,872 | 13,500 | 14,625 | 13,900 | 13,900 |
| Total Expenditures | 235,879 | 226,566 | 206,555 | 244,893 | 273,503 |

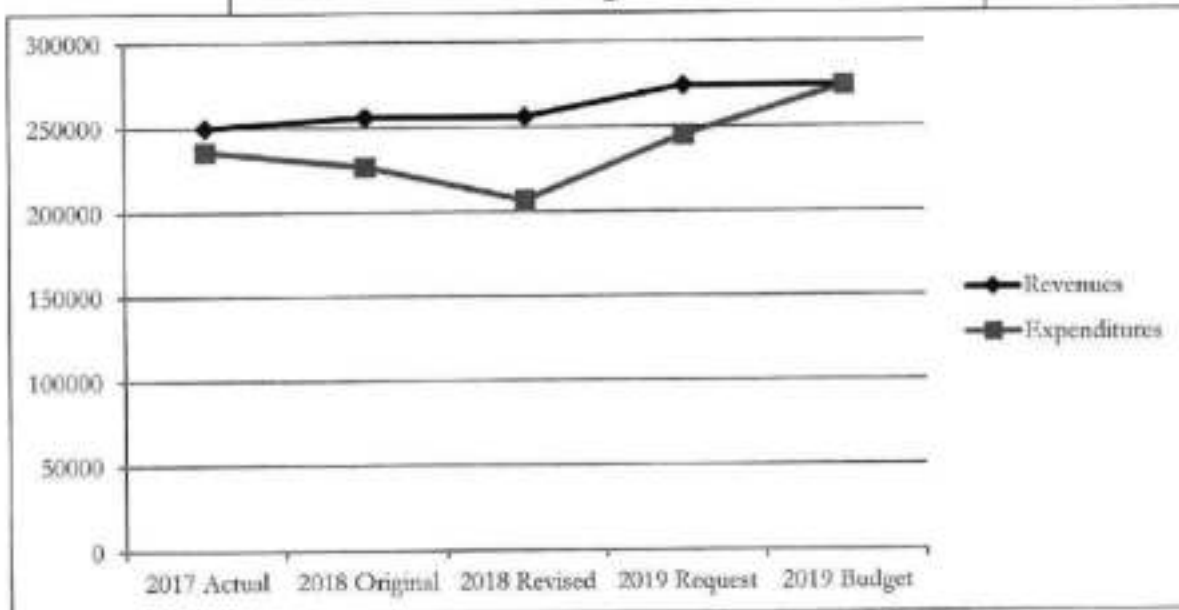


President's Council on Drug Abuse

2019 Budgeted Expenditures by Category



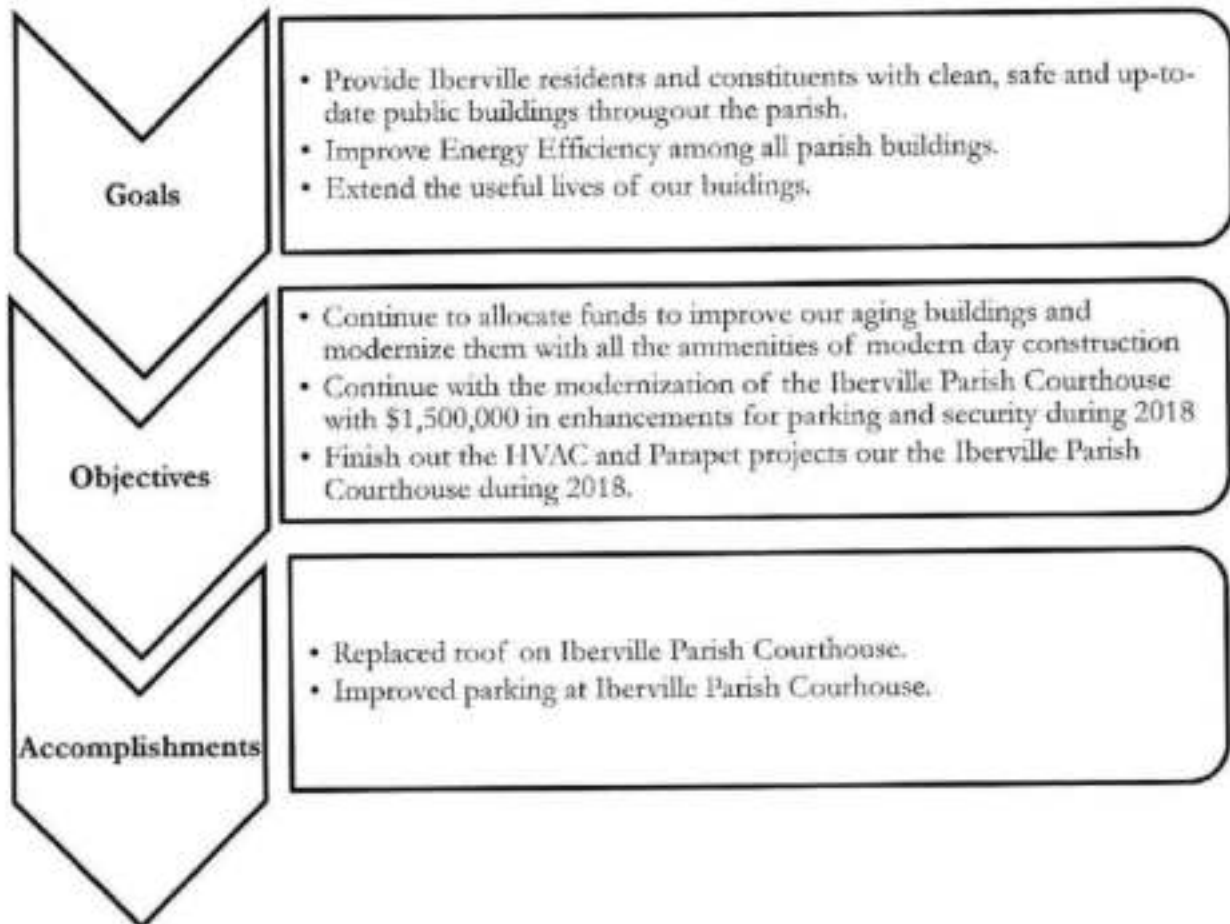
Revenues and Expenditures Trend





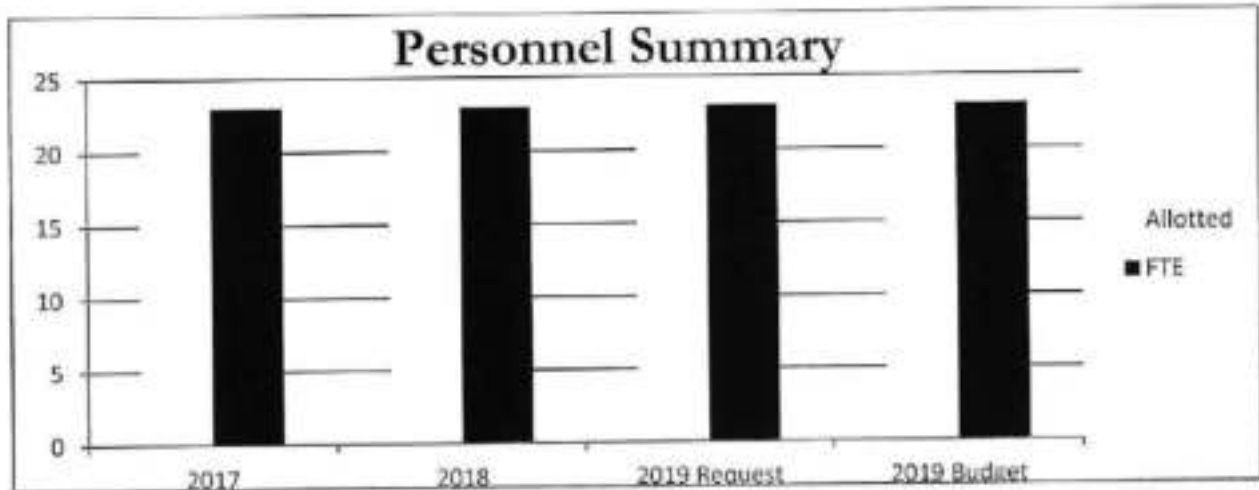
Public Building Maintenance

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.





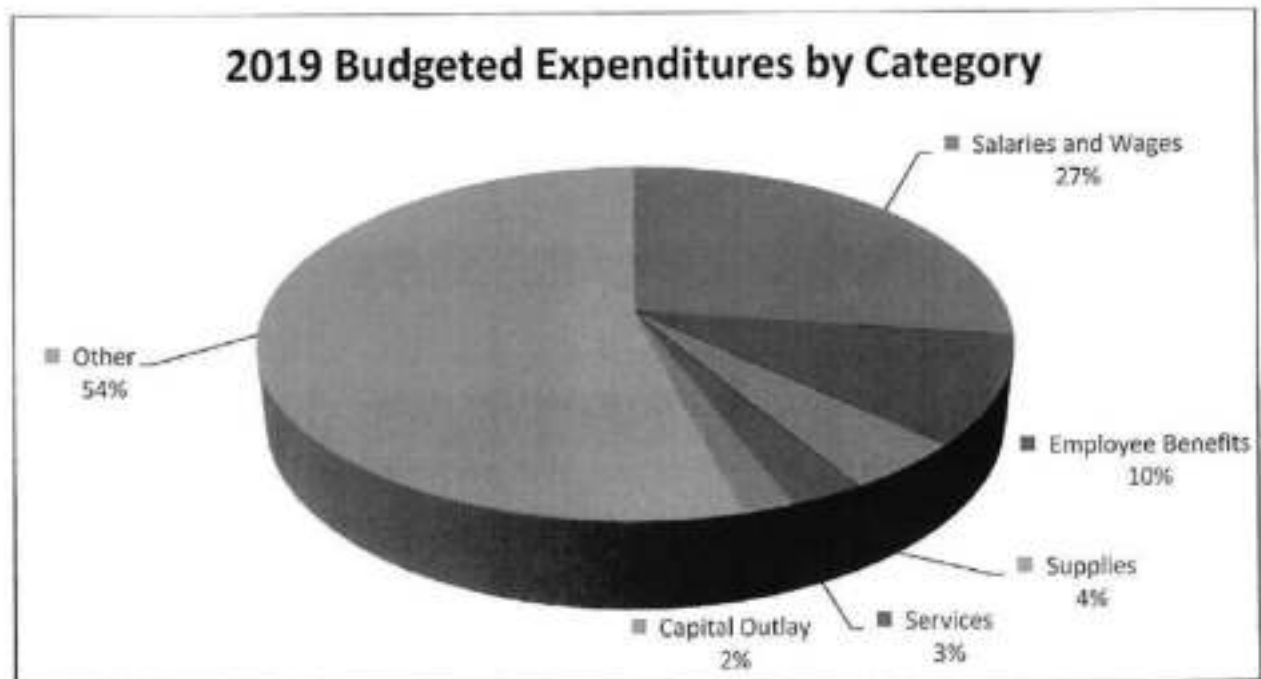
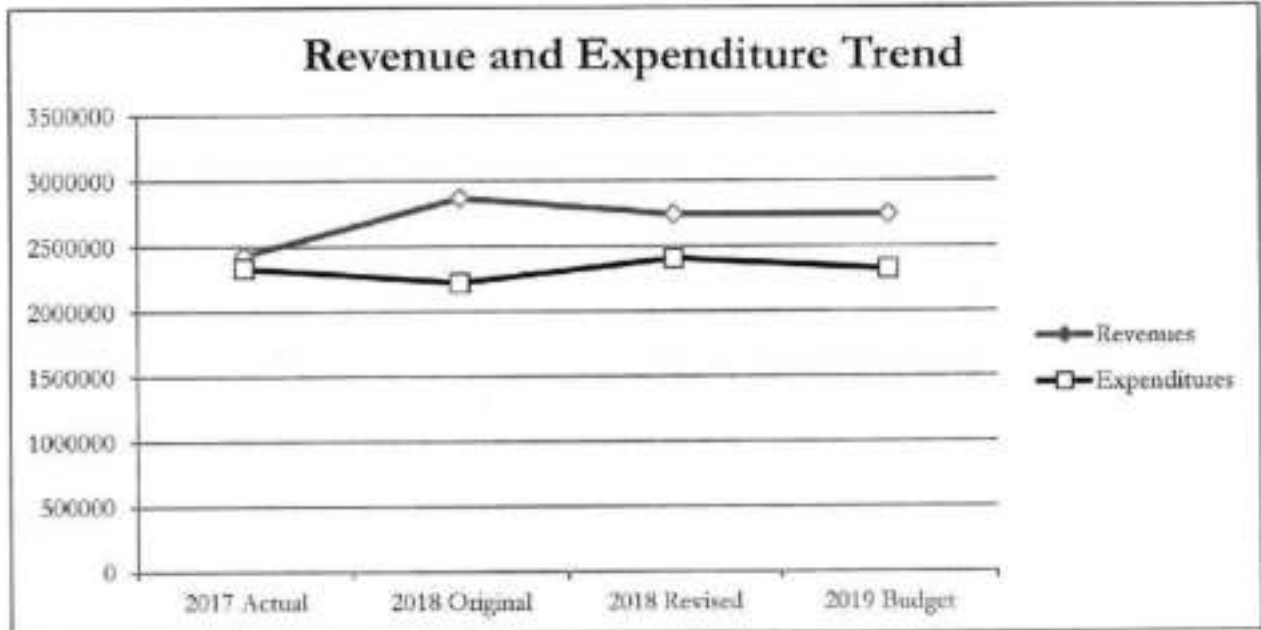
Public Building Maintenance



| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 619,538 | 657,345 | 637,539 | 659,399 | 659,399 |
| Employee Benefits | 224,000 | 235,182 | 317,103 | 235,530 | 235,530 |
| Supplies | 99,522 | 100,050 | 110,000 | 107,450 | 107,450 |
| Services | 56,330 | 71,070 | 65,170 | 65,170 | 65,170 |
| Capital Outlay | 9,150 | 30,000 | 45,000 | 45,000 | 45,000 |
| Other | 1,365,939 | 1,229,450 | 1,357,450 | 1,298,949 | 1,298,949 |
| Total Expenditures | 2,374,479 | 2,323,097 | 2,532,262 | 2,411,498 | 2,411,498 |



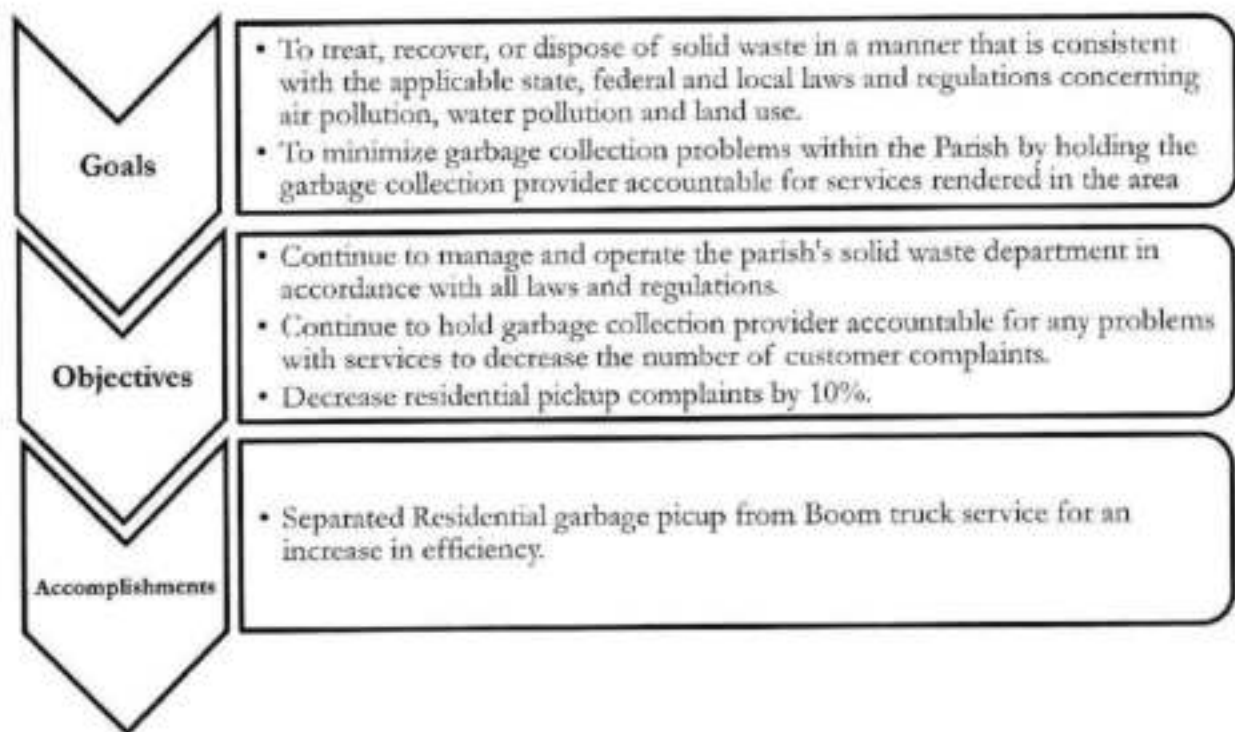
Public Building Maintenance





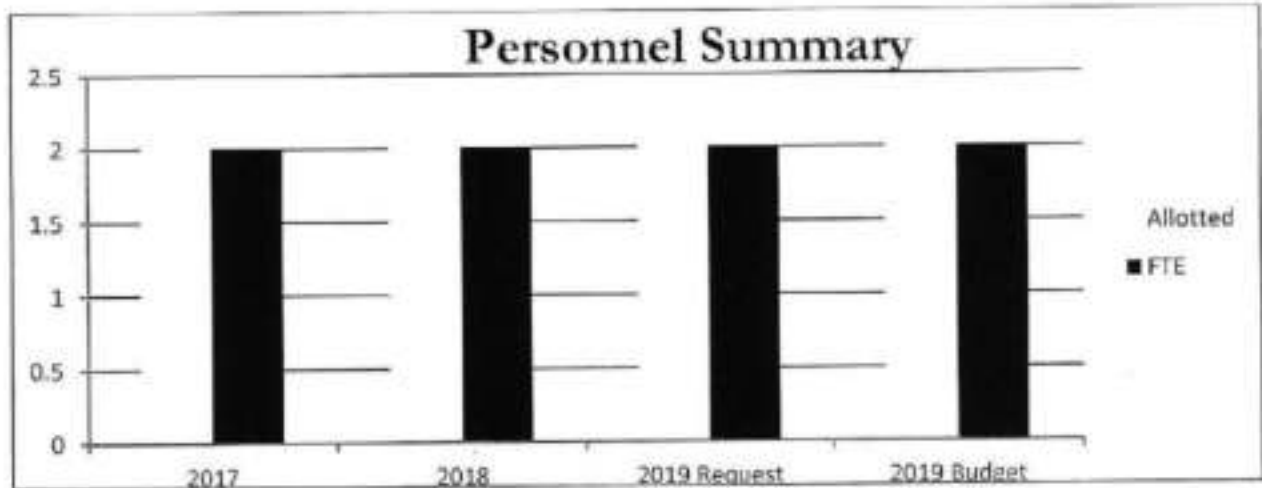
Solid Waste Department

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. Parish-wide sales tax revenues fund this department.





Solid Waste Department

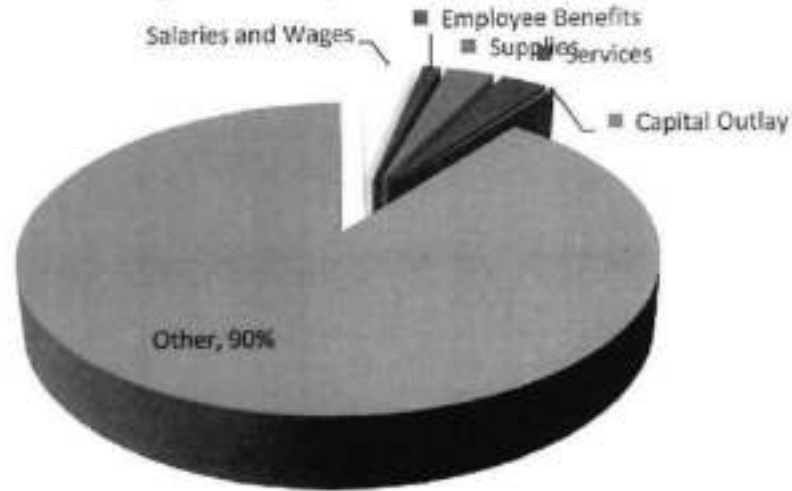


| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Salaries and Wages | 136,397 | 125,882 | 123,485 | 125,882 | 125,882 |
| Employee Benefits | 36,711 | 43,001 | 37,190 | 44,301 | 44,301 |
| Supplies | 119,336 | 113,000 | 113,000 | 113,000 | 113,000 |
| Services | 133,060 | 112,600 | 112,600 | 112,600 | 112,600 |
| Capital Outlay | 108,927 | 75,000 | 75,000 | 10,000 | 10,000 |
| Other | 2,851,225 | 2,897,000 | 3,069,651 | 3,417,725 | 3,417,725 |
| Total Expenditures | 3,385,656 | 3,366,483 | 3,530,926 | 3,823,508 | 3,823,508 |

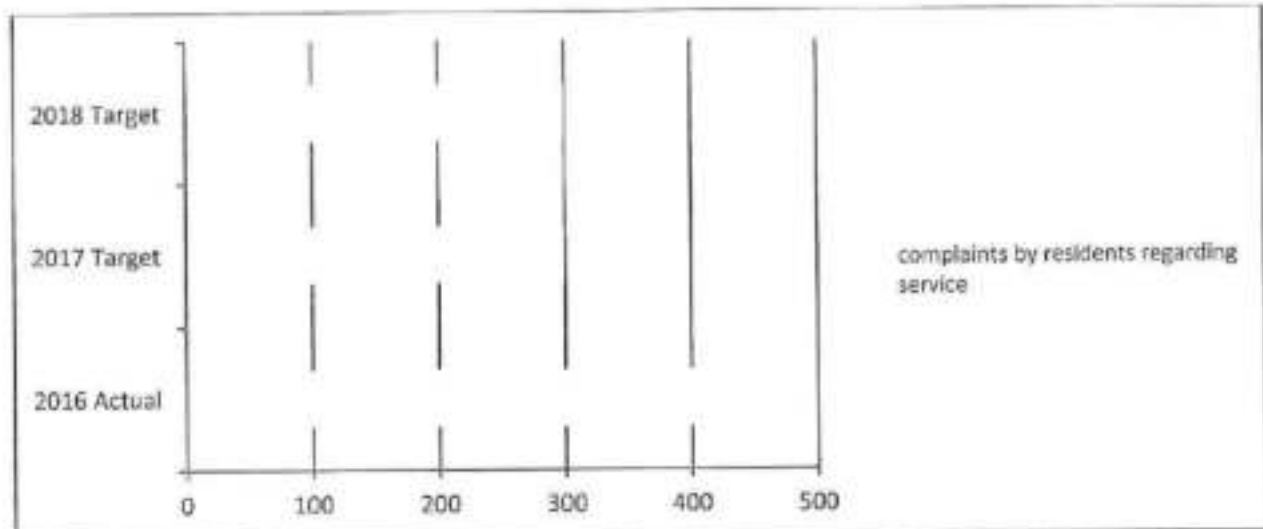


Solid Waste Department

2019 Budgeted Expenditures by Category



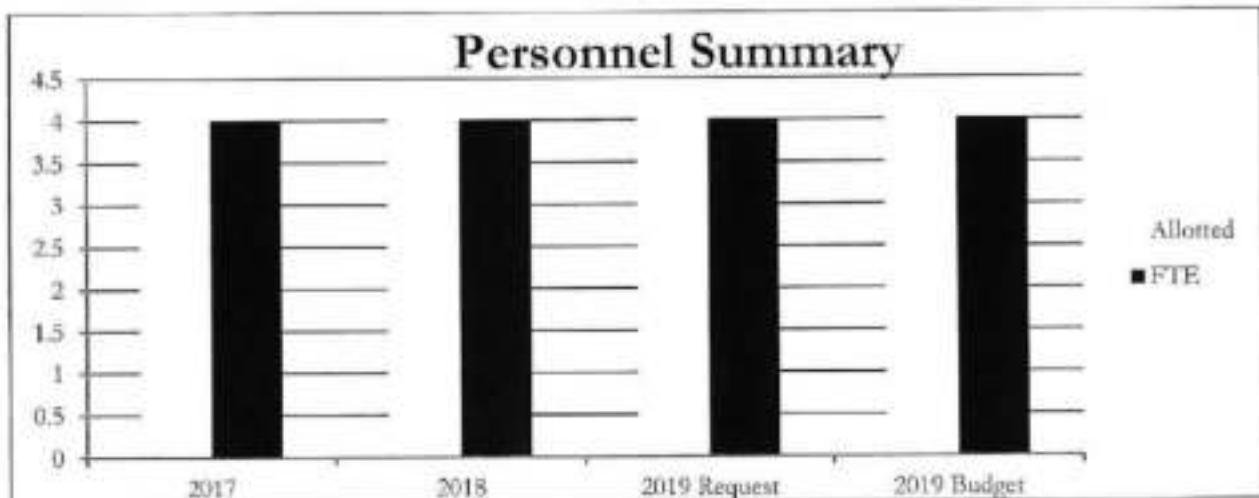
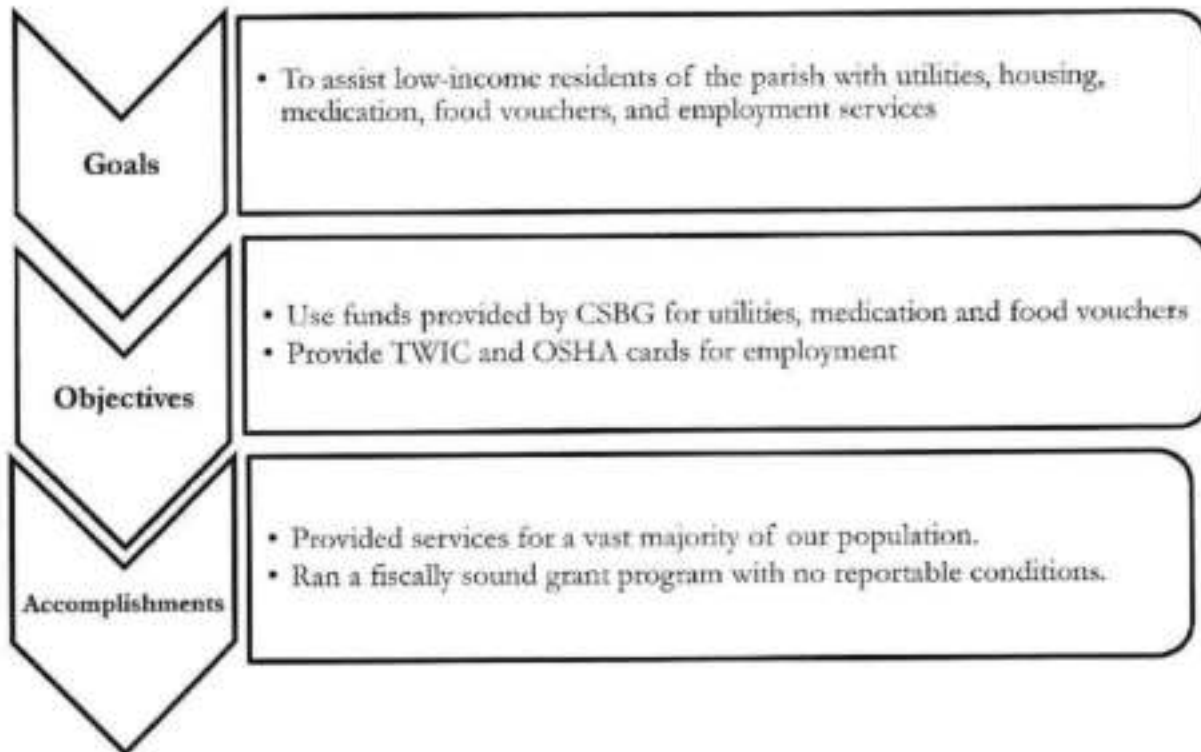
| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|--|-------------|-------------|-------------|
| <i>Solid Waste Department</i> | | | |
| 1. To minimize garbage collection problems within the Parish by holding the garbage collection provider accountable for services rendered in the area. | | | |
| a) # of complaints by residents regarding service | 403 | 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.





CSGB

| <i>Expenditures by Category</i> | <i>2017 Actual</i> | <i>2018 Original</i> | <i>2018 Revised</i> | <i>2019 Request</i> | <i>2019 Budget</i> |
|---------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Utility Assistance | 102,462 | 98,000 | 94,500 | 98,000 | 103,000 |
| General Assistance | 0 | 5,000 | 1,500 | 5,000 | 0 |
| Other | 0 | 0 | 1,200 | 0 | 0 |
| Total Expenditures | 102,462 | 103,000 | 97,200 | 103,000 | 103,000 |

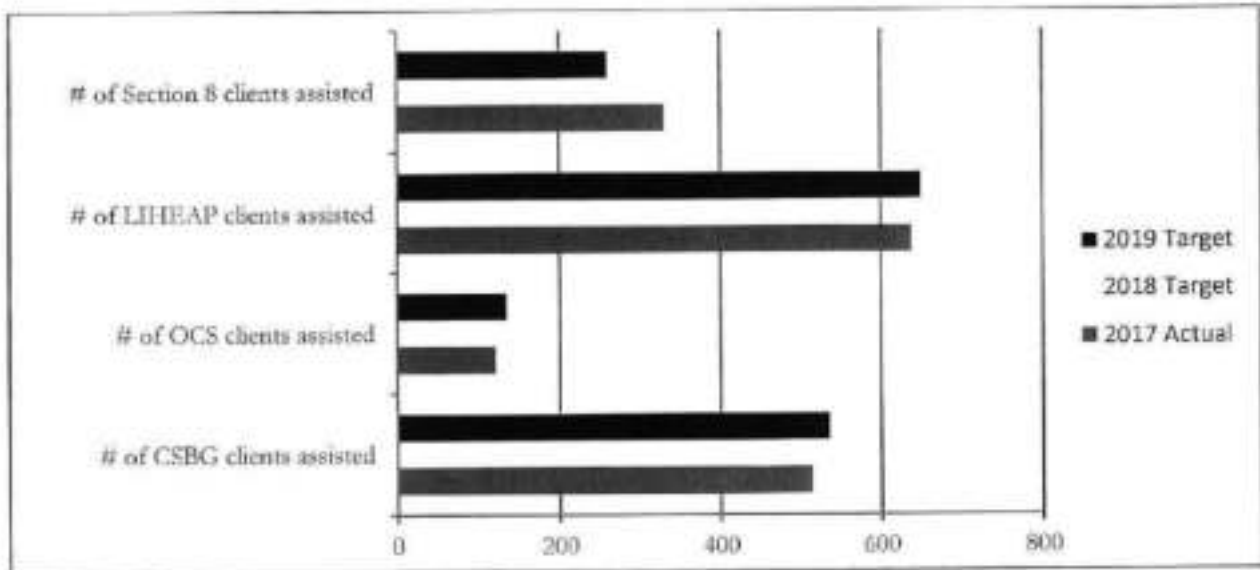
2019 Budgeted Expenditures by Category





CSBG

| Performance Indicators | 2017 Actual | 2018 Target | 2019 Target |
|--|-------------|-------------|-------------|
| 1. To assist low-income residents of the parish with utilities, housing, medication, food vouchers, and employment services. | | | |
| a) # of CSBG clients assisted | 513 | 437 | 535 |
| b) # of OCS clients assisted | 121 | 64 | 135 |
| c) # of LIHEAP clients assisted | 637 | 551 | 650 |
| d) # of Section 8 clients assisted | 331 | 202 | 260 |



Iberville Parish Council
 Plaquemine, Louisiana
Bayou Pigeon Fire Department-103
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|----------------|----------------|---------------|--------------|-------------|
| Revenues | | | | | | |
| Sales Tax | 1102 | | | | | |
| Fire Protection | 5200 | | | | | |
| General Sales and Use | 412000 | \$ 180,999 | \$ 200,000 | \$ 13,903 | \$ - | \$ - |
| IGR Operating Public Safety | 1552 | | | | | |
| Fire Protection | 5200 | | | | | |
| Insurance Tax | 433540 | 4,255 | 4,300 | | | |
| Use of Money and Property | 16 | | | | | |
| Fire Protection | 5200 | | | | | |
| Interest Earnings | 461000 | 4,156 | 4,000 | 611 | | |
| Sale of Fixed Assets | 24 | | | | | |
| Fire Protection | 5200 | | | | | |
| Proceeds from Sale of Assets | 491200 | 1,000 | - | - | - | - |
| Total Revenues | | <u>190,410</u> | <u>208,300</u> | <u>14,514</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | | | | |
| Public Safety | 52 | | | | | |
| Fire Protection | 5200 | | | | | |
| Publication of Legal Notices | 521100 | | | | | |
| Utilities Electrical Light and Power | 523100 | | | 102 | | |
| Utilities Water | 523300 | | | | | |
| Communications | 524000 | | 17,436 | | | |
| Telephone | 524200 | | 17 | | | |
| Radio and Television Services | 524400 | | | | | |
| Monitoring Services | 524500 | | 1,540 | 72 | | |
| Maintenance Grounds | 526100 | | 2,750 | 476 | | |
| Professional Services | 528000 | | 165 | | | |
| Professional Services Accounting, Auditing | 528500 | | 550 | | | |
| Insurance and Surety Bonds | 529000 | | 5,170 | | | |
| Insurance Auto Coverage | 529300 | | 9,350 | | | |
| Insurance Employee Liability Insurance | 529400 | | 5,940 | | | |
| Op Supplies Medical, Drugs | 532200 | | | 31 | | |
| Op Supplies Vehicle and Equipment | 532700 | | 90 | | | |
| Grants to Bayou Pigeon Fire Department | 576280 | | 200,000 | | | |
| Fire Administration | 5205 | | | | | |
| Professional Services | 528000 | 3,569 | | | | |
| Insurance and Surety Bonds | 529000 | 4,700 | | | | |
| Insurance Auto Coverage | 529300 | 8,500 | | | | |
| Insurance Employee Liability Insurance | 529400 | 5,400 | | | | |
| Acquisition of Land | 561000 | 16,800 | | | | |
| Grants to Bayou Pigeon Fire Department | 576280 | 139,610 | | | | |
| Fire Communications | 5225 | | | | | |
| Telephone | 524200 | | | | | |
| Monitoring Services | 524500 | 431 | | | | |
| Fire Repair Services | 5230 | | | | | |
| Maintenance Grounds | 526100 | 5,486 | | | | |
| Fire Stations and Buildings | 5240 | | | | | |
| Op Supplies Vehicle and Equipment | 532700 | 81 | | | | |
| Capital Outlay - Public Safety | 5852 | | | | | |
| Fire Protection | 5200 | | | | | |
| Construction in Progress - Buildings | 568000 | | 550,000 | | | |
| Fire Fighting | 5210 | | | | | |
| Construction in Progress - Buildings | 568000 | 9,795 | | | | |
| Transfers | 63 | | | | | |

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Pigeon Fire Department-103
 2019 Budget

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--------------------------------|-------------------|------------------|----------------|--------------|-------------|
| Fire Protection | 5200 | | | | |
| Transfers | 580000 | | 610,620 | - | - |
| Total Expenditures | <u>194,072</u> | <u>793,008</u> | <u>611,321</u> | <u>-</u> | <u>-</u> |
| Total Revenues VS Expenditures | (3,662) | (584,708) | (596,857) | - | - |
| Beginning Fund Balance | <u>600,519</u> | <u>600,519</u> | <u>596,857</u> | <u>0</u> | <u>0</u> |
| Ending Fund Balance | <u>\$ 596,857</u> | <u>\$ 15,811</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

Iberville Parish Council
Plaquemine, Louisiana
Bayou Sorrel Fire Department-105
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Sales Taxes | 1102 | | | | | |
| Fire Protection | 5200 | | | | | |
| General Sales and Use | 412000 | \$ 180,999 | \$ 200,000 | \$ 13,903 | \$ - | \$ - |
| IGR Operating Public Safety | 1352 | | | | | |
| Fire Protection | 5200 | | | | | |
| Insurance Tax | 433540 | 6,317 | 6,350 | | | |
| Use of Money and Property | 16 | | | | | |
| Fire Protection | 5200 | | | | | |
| Interest Earnings | 461000 | 5,604 | 6,000 | 848 | - | - |
| Total Revenues | | <u>192,920</u> | <u>212,350</u> | <u>14,751</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | | | | |
| Public Safety | 52 | | | | | |
| Fire Protection | 5200 | | | | | |
| Publication of Legal Notices | 521100 | | 100 | 103 | | |
| Utilities Electrical Light and Power | 523100 | | 5,000 | 342 | | |
| Utilities Water | 523300 | | 300 | 24 | | |
| Communications | 524000 | | 7,000 | 3,000 | | |
| Postage and Box Rent | 524100 | | 120 | 110 | | |
| Telephone | 524200 | | 4,000 | 657 | | |
| Monitoring Services | 524500 | | 3,500 | 180 | | |
| Maintenance Grounds | 526100 | | 3,000 | 245 | | |
| Maintenance Buildings | 526200 | | 2,500 | | | |
| Maintenance Autos, Trucks, Machinery and Equipment | 526400 | | 7,000 | | | |
| Maint Svcs (Contractual) Pest | 527400 | | 650 | 100 | | |
| Professional Services | 528000 | | 2,300 | | | |
| Professional Svcs Accounting, Auditing, Bookkeeping | 528500 | | 500 | | | |
| Insurance and Surety Bonds | 529000 | | 3,060 | | | |
| Insurance Auto Coverage | 529300 | | 19,000 | | | |
| Insurance Employee Liability | 529400 | | 4,650 | | | |
| Office Supplies | 531000 | | 600 | | | |
| Op Supplies Operating Supplies | 532000 | | 5,300 | | | |
| Op Supplies Vehicle and Equipment | 532700 | | 5,000 | | | |
| Op Supplies - Fuel | 532750 | | 4,000 | 144 | | |
| Travel Convention, Seminar Reg. | 541400 | | 750 | | | |
| Fire Administration | 5205 | | | | | |
| Publication of Legal Notices | 521100 | | 10 | | | |
| Utilities Electrical Light and Power | 523100 | | 4,285 | | | |
| Utilities Water | 523300 | | 293 | | | |
| Postage and Box Rent | 524100 | | 110 | | | |
| Telephone | 524200 | | 3,969 | | | |
| Maint Svcs (Contractual) Pest | 527400 | | 500 | | | |

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel Fire Department-105
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---|--------|-------------------|-------------------|----------------|--------------|-------------|
| Professional Services | 528000 | 369 | | | | |
| Insurance and Surety Bonds | 529000 | 3,060 | | | | |
| Insurance Auto Coverage | 529300 | 19,000 | | | | |
| Insurance Employee Liability | | | | | | |
| Insurance | 529400 | 4,650 | | | | |
| Office Supplies | 531000 | 4,487 | | | | |
| Acquisition of Land | 561000 | 16,500 | | | | |
| Fire Fighting | 5210 | | | | | |
| Op Supplies Food and Clothing | 532500 | 433 | | | | |
| Op Supplies Vehicle and Equipment | 532700 | 16,126 | | | | |
| Op Supplies - Fuel | 532750 | 889 | | | | |
| Fire Training | 5220 | | | | | |
| Op Supplies Operating Supplies | 532000 | 285 | | | | |
| Fire Communications | 5225 | | | | | |
| Communications | 524000 | 3,000 | | | | |
| Monitoring Services | 524500 | 1,077 | | | | |
| Op Supplies - Janitorial | 532420 | 52 | | | | |
| Fire Repair Services | 5230 | | | | | |
| Maintenance Grounds | 526100 | 2,962 | | | | |
| Maintenance Buildings | 526200 | 2,366 | | | | |
| Maintenance Autos and Trucks | 526300 | 22,130 | | | | |
| Maintenance Autos, Trucks, Machinery and Equipment | 526400 | 9,112 | | | | |
| Professional Services | 528000 | 6,694 | | | | |
| Fire Repair Services | 5230 | | | | | |
| Travel Convention, Seminar Registration | 541400 | 1,548 | | | | |
| Capital Outlay - Public Safety | 5852 | | | | | |
| Fire Protection | 5200 | | | | | |
| Acquisition of Equipment | 565000 | | 34,750 | | | |
| Construction in Progress- Buildings | 568000 | | 550,000 | | | |
| Fire Fighting | 5210 | | | | | |
| Acquisition of Equipment | 565000 | 15,148 | | | | |
| Transfers | 63 | | | | | |
| Transfers Out | 7805 | | | | | |
| Transfers | 580000 | | | 873,048 | | |
| Total Expenditures | | <u>139,055</u> | <u>663,080</u> | <u>877,953</u> | | |
| Total Revenues VS Expenditures | | 53,865 | (450,730) | (863,202) | - | - |
| Beginning Fund Balances | | <u>809,337</u> | <u>890,873</u> | <u>863,202</u> | - | - |
| Ending Fund Balances | | <u>\$ 863,202</u> | <u>\$ 440,143</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Fire Department-107
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|---|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Sales Taxes | 1102 | | | | | |
| Fire Protection | 5200 | | | | | |
| General Sales and Use | 412000 | \$ 180,999 | \$ 200,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| IGR Operating Public Safety | 1352 | | | | | |
| Fire Protection | 5200 | | | | | |
| Insurance Tax | 433540 | 5,042 | 5,100 | 4,615 | 5,100 | 5,100 |
| Local Grants | 434500 | | | 60,000 | | |
| FEES - Public Safety | 1452 | | | | | |
| Fire Protection | 5200 | | | | | |
| FEES FOR SERVICES - OTHER CUSTOMERS | 444088 | | | 12,000 | 18,000 | 18,000 |
| Use of Money and Property | 16 | | | | | |
| Fire Protection | 5200 | | | | | |
| Interest Earnings | 461000 | 130 | 150 | 275 | 150 | 150 |
| Total Revenues | | <u>186,171</u> | <u>205,250</u> | <u>236,890</u> | <u>183,250</u> | <u>183,250</u> |
| Expenditures | | | | | | |
| Public Safety | 52 | | | | | |
| Fire Protection | 5200 | | | | | |
| Publication of Legal Notices | 521100 | | | 200 | 200 | 200 |
| Utilities Electrical Light & Power | 523100 | | | 800 | 800 | 800 |
| Utilities Gas | 523200 | | | 725 | 725 | 725 |
| Utilities Water | 523300 | | | 250 | 250 | 250 |
| Communications | 524000 | | | 3,200 | 3,200 | 3,200 |
| Telephone | 524200 | | | 3,200 | 3,200 | 3,200 |
| Monitoring Services | 524500 | | 1,375 | 1,375 | 1,375 | 1,375 |
| Maintenance of Grounds | 526100 | | | 3,810 | 3,810 | 3,810 |
| Maintenance of Buildings | 526200 | | | 9,000 | 9,000 | 9,000 |
| Maintenance of Autos, Trucks, Maintenance Services (Contractual) | 526400 | | | 32,000 | 32,000 | 32,000 |
| Professional Services | 527000 | | | 26,190 | 26,190 | 26,190 |
| Professional Svcs Accounting, Auditing, Bookkeeping | 528000 | | | 5,000 | 5,000 | 5,000 |
| Insurance and Surety Bonds | 528500 | | 550 | 550 | 550 | 550 |
| Insurance Auto Coverage | 529000 | | 1,815 | 1,822 | 1,850 | 1,850 |
| Insurance Employee Liability | 529300 | | 14,850 | 15,800 | 15,800 | 15,800 |
| Office Supplies | 529400 | | 5,445 | 5,800 | 5,800 | 5,800 |
| Op Supplies Medical, Drugs | 531000 | | | 4,650 | 4,650 | 4,650 |
| Op Supplies Food and Clothing | 532200 | | | 2,000 | 2,000 | 2,000 |
| Op Supplies Maintenance of Buildings & Grounds | 532500 | | | 15,000 | 15,000 | 15,000 |
| Op Supplies Vehicle and Equipment | 532600 | | | 10,000 | 10,000 | 10,000 |
| Op Supplies - Fuel | 532700 | | 6,655 | 10,000 | 10,000 | 10,000 |
| Travel Convention, Seminar Reg. | 532750 | | | 2,500 | 2,500 | 2,500 |
| Travel Convention, Seminar Reg. | 541400 | | | 1,000 | 1,000 | 1,000 |

Iberville Parish Council
Plaquemine, Louisiana
Bayou Goula Fire Department-107
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|---------------------------------------|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Grants to Bayou Goula Volunteer | 576270 | | 163,698 | | | |
| Fire Administration | 5205 | | | | | |
| Insurance and Surety Bonds | 529000 | 1,650 | | | | |
| Insurance Auto Coverage | 529300 | 13,500 | | | | |
| Insurance Employee Liability | 529400 | 4,950 | | | | |
| Grants to Bayou Goula Volunteer | | | | | | |
| Fire Department | 576270 | 147,699 | | | | |
| Fire Communications | 5225 | | | | | |
| Monitoring Services | 524500 | 861 | | | | |
| Capital Outlay - Public Safety | 5852 | | | | | |
| Fire Protection | 5200 | | | | | |
| Acquisition of Equipment | 565000 | | 10,862 | 10,000 | 72,000 | 72,000 |
| Total Expenditures | | <u>168,660</u> | <u>205,250</u> | <u>164,872</u> | <u>226,900</u> | <u>226,900</u> |
| Total Revenues VS Expenditures | | 17,511 | | 72,018 | (43,650) | (43,650) |
| Beginning Fund Balance | | <u>21,356</u> | <u>21,356</u> | <u>58,867</u> | <u>110,885</u> | <u>110,885</u> |
| Ending Fund Balance | | <u>\$ 38,867</u> | <u>\$ 21,356</u> | <u>\$ 110,885</u> | <u>\$ 67,235</u> | <u>\$ 67,235</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Office of Emergency Preparedness-108
 2019 Budget

2017 Actual 2018 Original 2018 Revised 2019 Request 2019 Budget

| Revenues | | | | | | |
|--------------------------------------|--------|----------------|----------------|----------------|----------------|----------------|
| IGR - Capital Outlay - Public Safety | 1302 | | | | | |
| Hazard Mitigation | 4606 | | | | | |
| Federal Grants | 431000 | \$ 67,794 | \$ - | \$ - | \$ - | - |
| IGR Operating Public Safety | 1352 | | | | | |
| Office of Emergency Preparedness | 5505 | | | | | |
| Federal Grants | 431000 | 10,180 | | 350,000 | | |
| State Grants | 433300 | 540 | | | | |
| General Government - Local Gov. Gr | 434510 | 87,580 | 90,207 | 90,207 | 92,913 | 92,913 |
| FEES - Public Safety | 1452 | | | | | |
| OEP - Mapping | 5506 | | | | | |
| Sale of Maps and Publications | 441070 | 20 | | | | |
| Miscellaneous Revenues | 17 | | | | | |
| Office of Emergency Preparedness | 5505 | | | | | |
| Gifts and Donations | 473000 | 500 | 500 | 500 | | |
| Refunds of Expenditures | 492000 | 1,318 | | 750 | | |
| Transfers In | 18 | | | | | |
| Office of Emergency Preparedness | 5505 | | | | | |
| Transfers from the General Fund | 485001 | 95,000 | 170,000 | 170,000 | 170,000 | 170,000 |
| Total Revenues | | <u>262,932</u> | <u>260,707</u> | <u>611,457</u> | <u>262,913</u> | <u>262,913</u> |

| Expenditures | | | | | | |
|--|--------|--------|--------|---------|---------|---------|
| Public Safety | 52 | | | | | |
| Office of Emergency Preparedness | 5505 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 94,438 | 94,202 | 143,999 | 151,705 | 151,705 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 1,496 | 1,366 | 2,183 | 2,200 | 2,200 |
| Deferred Compensation | 515150 | 8,740 | 9,121 | 8,878 | 9,121 | 9,121 |
| Emp Benefits Retirement Cont. | 515200 | 11,262 | 10,833 | 16,528 | 17,446 | 17,446 |
| Emp Benefits - health Insurance | 515300 | | 7,369 | 9,391 | 14,739 | 14,739 |
| Employee Benefits - Life & Disability | 515310 | 90 | 90 | 180 | 180 | 180 |
| Emp Benefits Worker's Comp | 515400 | 541 | 659 | 929 | 1,319 | 1,319 |
| Unemployment Insurance | 515550 | 154 | 155 | 579 | 310 | 310 |
| Publications of Legal Notices | 521100 | | 750 | | | |
| Subscriptions to Newspapers and Periodicals | 521300 | 54 | 55 | 55 | 55 | 55 |
| Membership Dues | 521400 | | 250 | 250 | 300 | 250 |
| Postage and Box Rent | 524100 | 141 | 300 | 150 | 300 | 150 |
| Telephone | 524200 | 7,502 | 17,500 | 7,500 | 7,500 | 7,500 |
| Miscellaneous Contractual Service | 528900 | 6,616 | 3,000 | 3,000 | 6,500 | 6,500 |
| Insurance and Surety Bonds | 529000 | 3,750 | 4,000 | 4,025 | 4,000 | 4,025 |
| Office Supplies | 531000 | 8,898 | 6,500 | 6,500 | 7,000 | 7,000 |
| Op Supplies - Janitorial | 532420 | 1,138 | 1,000 | 1,000 | 1,200 | 1,280 |

Iberville Parish Council
Plaquemine, Louisiana
Office of Emergency Preparedness-108
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Op Supplies Food and Clothing | 532500 | 218 | 1,000 | 1,000 | 1,000 | 1,000 |
| Travel Transportation, Mileage | 541100 | | 1,000 | 1,200 | 2,000 | 2,000 |
| Travel Convention, Seminar Regist. | 541400 | | 500 | 1,000 | 1,000 | 1,000 |
| Communications | 565800 | 1,507 | 2,500 | 3,500 | 2,500 | 2,500 |
| OEP - Mapping | 5506 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 18,781 | 60,000 | 39,270 | 40,040 | 40,040 |
| Regular Salaries and Wages Overtime | 512200 | | | 87 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 265 | 754 | 563 | 581 | 581 |
| Emp Benefits Retirement Contributions | 515200 | 2,340 | 5,980 | 4,526 | 4,605 | 4,605 |
| Emp Benefits - health Insurance | 515300 | 4,313 | 7,369 | 6,808 | 7,369 | 7,369 |
| Employee Benefits - Life & Disability | 515310 | 45 | 90 | 90 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 113 | 364 | 253 | 280 | 280 |
| Unemployment Insurance | 515550 | 169 | 155 | 293 | 155 | 155 |
| Capital Outlay - Public Safety | 5852 | | | | | |
| Hazard Mitigation | 4606 | | | | | |
| Building and System | 565200 | 16,946 | | 13,000 | | |
| Construction In Progress Drainage | 568100 | 89,010 | | 350,000 | | |
| Office of Emergency Preparedness | 5505 | | | | | |
| Acquisition of Equipment | 565000 | | | | 5,000 | |
| Total Expenditures | | <u>278,527</u> | <u>236,862</u> | <u>628,937</u> | <u>288,495</u> | <u>283,320</u> |
| Total Revenues VS Expenditures | | (15,595) | 23,845 | (17,480) | (25,582) | (20,407) |
| Beginning Fund Balance | | <u>228,876</u> | <u>396,803</u> | <u>213,281</u> | <u>195,801</u> | <u>195,801</u> |
| Ending Fund Balance | | <u>\$ 213,281</u> | <u>\$ 420,648</u> | <u>\$ 195,801</u> | <u>\$ 170,219</u> | <u>\$ 175,394</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Drainage - 111
 2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Property Taxes | 1101 | | | | | |
| Drainage and Flood Control | 5800 | | | | | |
| Ad Valorem Taxes | 411000 | \$ 2,747,878 | \$ 2,900,000 | \$ 2,900,000 | \$ 2,900,000 | \$ 2,900,000 |
| IGR Operating - Public Works | 1353 | | | | | |
| Drainage and Flood Control | 5800 | | | | | |
| Federal Grants | 431000 | 45,000 | | | | |
| State Shared Revenue | 433350 | 53,026 | 52,000 | 52,000 | 52,000 | 52,000 |
| Use of Money and Property | 16 | | | | | |
| Drainage and Flood Control | 5800 | | | | | |
| Interest Earnings | 461000 | 19,583 | 20,000 | 40,000 | 40,000 | 40,000 |
| Miscellaneous Revenues | 17 | | | | | |
| Drainage and Flood Control | 5800 | | | | | |
| Refunds of Expenditures | 492000 | 10,603 | | 64,000 | 10,000 | 10,000 |
| Sale of Fixed Assets | 24 | | | | | |
| Drainage and Flood Control | 5800 | | | | | |
| Proceeds from the Sale of Assets | 483000 | 6,000 | - | - | - | - |
| Total Revenues | | <u>2,882,070</u> | <u>2,972,000</u> | <u>3,056,000</u> | <u>3,002,000</u> | <u>3,002,000</u> |
| Expenditures | | | | | | |
| Public Works | 53 | | | | | |
| Administration | 5805 | | | | | |
| Regular Salaries and Wages Reg | 512100 | 151,760 | 165,630 | 155,841 | 165,630 | 165,630 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 3,411 | 2,190 | 2,861 | 2,190 | 2,190 |
| Deferred Compensation | 515150 | 11,310 | 11,310 | 11,353 | 11,830 | 11,830 |
| Emp Benefits Retirement Contributions | 515200 | 16,774 | 16,955 | 15,940 | 16,954 | 16,954 |
| Emp Benefits - health Insurance | 515300 | 10,781 | 11,054 | 10,212 | 11,054 | 11,054 |
| Employee Benefits - Life & Disability | 515310 | 135 | 135 | 135 | 135 | 135 |
| Emp Benefits Worker's Comp | 515400 | 15,686 | 7,255 | 11,096 | 7,255 | 7,255 |
| Unemployment Insurance | 515550 | 304 | 310 | 565 | 310 | 310 |
| Storm Drainage | 5810 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 693,358 | 818,085 | 745,625 | 802,641 | 802,641 |
| Regular Salaries and Wages Overtime | 512200 | 63,302 | | 35,893 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 11,695 | 8,438 | 10,222 | 7,973 | 7,973 |
| Deferred Compensation | 515150 | 25,906 | 32,040 | 28,296 | 32,894 | 32,894 |
| Emp Benefits Retirement Contributions | 515200 | 92,364 | 94,080 | 88,151 | 92,304 | 92,304 |
| Emp Benefits - health Insurance | 515300 | 112,700 | 143,704 | 118,527 | 143,704 | 143,704 |
| Employee Benefits - Life & Disability | 515310 | 1,624 | 1,755 | 1,695 | 1,755 | 1,755 |
| Emp Benefits Worker's Comp | 515400 | 96,852 | 86,362 | 90,823 | 81,771 | 81,771 |
| Unemployment Insurance | 515550 | 3,022 | 3,018 | 5,587 | 3,018 | 3,018 |
| Publication of Legal Notices | 521100 | 3,199 | 750 | 1,500 | 1,500 | 1,500 |

Iberville Parish Council
Plaquemine, Louisiana
Drainage - 111
2019 Budget

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---|-------------|---------------------|---------------------|---------------------|---------------------|
| Membership Dues | 521400 | 25 | 100 | 100 | 100 |
| Utilities | 523000 | 688 | 1,000 | 1,000 | 1,000 |
| Telephone | 524200 | 318 | 750 | 400 | 400 |
| Radio and Television Services | 524400 | 198 | 500 | 200 | 200 |
| Monitoring Services | 524500 | 3,696 | 5,000 | 5,000 | 5,000 |
| Rentals Equipment | 525200 | 22,915 | 10,000 | 40,000 | 40,000 |
| Professional Services | 528000 | 473,408 | 150,000 | 300,000 | 300,000 |
| Professional Services Accounting, Auditing & Bookkeeping | 528500 | | 2,500 | 2,500 | 2,500 |
| Miscellaneous Contractual Svc | 528900 | 35,846 | 75,000 | 75,000 | 75,000 |
| Insurance Auto Coverage | 529300 | 62,500 | 67,500 | 72,000 | 72,000 |
| Insurance Employee Liability | 529400 | 33,500 | 36,500 | 39,000 | 39,000 |
| Insurance Premiums | 529800 | 10,000 | 25,000 | 12,000 | 12,000 |
| Office Supplies | 531000 | | | 3,373 | |
| Op Supplies Farm | 532300 | 34,041 | 55,000 | 57,000 | 57,000 |
| Op Supplies Food and Clothing | 532500 | 1,006 | 1,000 | 1,000 | 1,000 |
| Op Supplies Vehicle and Equipment | 532700 | 251,789 | 294,000 | 250,000 | 250,000 |
| Op Supplies - Fuel | 532750 | 134,498 | 100,000 | 150,000 | 150,000 |
| Road Materials- Gravel, Sand, Dirt, Shell, Asphalt | 533100 | 7,526 | | | |
| Materials Cement and Pipes/Fittings | 533400 | 33,326 | 135,000 | 135,000 | 135,000 |
| Materials Lumber, Wood Products | 533700 | 1,084 | 10,000 | 1,500 | 1,500 |
| Materials Miscellaneous | 533900 | 4,917 | 4,000 | 2,000 | 2,000 |
| Small Tools and Equipment | 534000 | 4,553 | 7,500 | 4,500 | 4,500 |
| Travel Transportation, Mileage | 541100 | | 200 | 200 | 200 |
| Travel Convention, Seminar Registration | 541400 | 75 | 800 | 800 | 800 |
| CDL License and Physicals | 574300 | 81 | 500 | 500 | 500 |
| Grants | 576000 | 2,435 | | 2,435 | |
| Marinas | 7100 | | | | |
| Rentals Miscellaneous | 525900 | 600 | 100 | | |
| Capital Outlay - Public Works | 5853 | | | | |
| Storm Drainage | 5810 | | | | |
| Acquisition of Buildings | 562000 | 205 | | | |
| Infrastructure - other than buildings | 563000 | 193,753 | | 750,000 | |
| Acquisition of Equipment | 565000 | 616,613 | 500,000 | 330,000 | 469,382 |
| Building and System | 565200 | 128,048 | | 205,000 | |
| Construction In Progress Drainage | 568100 | 96,703 | | | |
| Total Expenditures | | <u>3,470,620</u> | <u>2,885,021</u> | <u>3,775,730</u> | <u>3,002,000</u> |
| Total Revenues VS Expenditures | | (588,530) | 86,979 | (719,730) | |
| Beginning Fund Balance | | <u>3,823,571</u> | <u>3,601,638</u> | <u>3,235,041</u> | <u>2,515,311</u> |
| Ending Fund Balance | | <u>\$ 3,235,041</u> | <u>\$ 3,688,617</u> | <u>\$ 2,515,311</u> | <u>\$ 2,515,311</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Coroner - 114
 2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|------------------------------------|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Miscellaneous Revenues | 17 | | | | | |
| Parish Coroner | 5120 | | | | | |
| Refund of Expenditures | 492000 | \$ | - | \$ | - | \$ |
| Sales Tax | 1102 | | | | | |
| Parish Coroner | 5120 | | | | | |
| General Sales and Use | 412000 | | \$ | 333,000 | | |
| FEES- Public Safety | 1452 | | | | | |
| Parish Coroner | 5120 | | | | | |
| FEES FOR SERVICES - GROSSE | 444081 | | | 1,000 | | |
| FEES FOR SERVICES - | 444082 | | | 3,000 | | |
| FEES FOR SERVICES - | 444083 | | | 18,000 | | |
| FEES FOR SERVICES- | 444084 | | | 1,000 | | |
| FEES FOR SERVICES - ST. | 444085 | | | 10,200 | | |
| FEES FOR SERVICES - WHITE | 444086 | | | 2,500 | | |
| FEES FOR SERVICES - OTHER | 444088 | | | 37,200 | | |
| Total Revenues | | - | 405,900 | - | - | - |
| Expenditures | | | | | | |
| Public Safety | 52 | | | | | |
| Parish Coroner | 5120 | | | | | |
| Regular Salaries and Wages Regular | 512100 | | 200,000 | | | |
| Emp Benefits FICA or Supplemental | 515100 | | 14,500 | | | |
| Deferred Compensation | 515150 | | 7,800 | | | |
| Publication-of-Legal-Notice | 521100 | | 30 | | | |
| Subscriptions to Newspapers and | 521300 | | 60 | | | |
| Membership Dues | 521400 | | 450 | | | |
| Utilities | 523000 | | 2,000 | | | |
| Postage and Box Rent | 524100 | | 400 | | | |
| Telephone | 524200 | | 4,500 | | | |
| Rentals Buildings | 525100 | | 7,500 | | | |
| Professional Services | 528000 | | 80,500 | | | |
| Mental Health | 528101 | | 28,500 | | | |
| Professional Svcs Accounting, | 528500 | | 2,000 | | | |
| Insurance Employee Liability | 529400 | | 25,000 | | | |

Iberville Parish Council
 Plaquemine, Louisiana
Coroner - 114
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|-----------------------------------|--------|-------------|---------------|--------------|--------------|-------------|
| Workers Compensation Premiums | 529700 | | 1,300 | | | |
| Insurance Premiums | 529800 | | 3,000 | | | |
| Office Supplies | 531000 | | 3,500 | | | |
| Op Supplies Medical, Drugs | 532200 | | 2,000 | | | |
| Op Supplies - Janitorial | 532420 | | 200 | | | |
| Op Supplies Food and Clothing | 532500 | | 800 | | | |
| Op Supplies Vehicle and Equipment | 532700 | | 200 | | | |
| Op Supplies - Fuel | 532750 | | 300 | | | |
| Materials Miscellaneous | 533900 | | 300 | | | |
| Travel Transportation, Mileage | 541100 | | 400 | | | |
| Transfers | 63 | | | | | |
| Parish Coroner | 5120 | | | | | |
| Transfer to the General Fund | 580001 | - | - | 42,613 | - | - |
| Total Expenditures | | - | 385,240 | 42,613 | - | - |
| Total Revenues VS Expenditures | | | 20,660 | (42,613) | | |
| Beginning Fund Balance | | 42,613 | - | 42,613 | - | - |
| Ending Fund Balance | | \$ 42,613 | \$ 20,660 | \$ - | \$ - | \$ - |

Iberville Parish Council
 Plaquemine, Louisiana
Criminal Court - 117
 2019 Budget

2017 Actual 2018 Original 2018 Revised 2019 Request 2019 Budget

| Revenues | | | | | | |
|--|--------|----------------|------------------|------------------|------------------|------------------|
| Fines - General Government | 1551 | | | | | |
| Criminal Court | 4105 | | | | | |
| Court Costs, Fees, Charges | 441010 | \$ 111,111 | \$ 125,000 | \$ 140,000 | \$ 130,000 | \$ 130,000 |
| Fines and Forfeitures | 450000 | 29,918 | 55,000 | 145,000 | 132,000 | 132,000 |
| Transfers In | 18 | | | | | |
| Criminal Court Fund | 4180 | | | | | |
| Transfers from the General Fund | 485001 | 56,282 | - | - | - | - |
| Total Revenues | | <u>197,311</u> | <u>180,000</u> | <u>285,000</u> | <u>262,000</u> | <u>262,000</u> |
| Expenditures | | | | | | |
| General Government | 51 | | | | | |
| Criminal Court Fund | 4180 | | | | | |
| Regular Salaries and Wages Regular | 312100 | 21,817 | 21,784 | 21,494 | 21,784 | 21,784 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 321 | 83 | 216 | 83 | 83 |
| Deferred Compensation | 515150 | 794 | 794 | 779 | 794 | 794 |
| Emp Benefits Retirement Contributions | 515200 | 2,719 | 2,505 | 2,457 | 2,505 | 2,505 |
| Emp Benefits - health Insurance | 515300 | 3,488 | 3,576 | 3,394 | 3,576 | 3,576 |
| Emp Benefits Worker's Comp | 515400 | 131 | 152 | 137 | 152 | 152 |
| Unemployment Insurance | 515550 | 74 | 75 | 141 | 75 | 75 |
| Telephone | 524200 | 1,742 | 2,000 | 2,000 | 2,000 | 2,000 |
| Rentals Equipment | 525200 | 2,836 | 5,000 | 5,000 | 5,000 | 5,000 |
| Maint Svcs (Contractual) Office Machines | 527700 | 1,387 | 1,000 | 1,000 | 1,000 | 1,000 |
| Professional Services | 528000 | 15,102 | 15,000 | 15,000 | 15,000 | 15,000 |
| Professional Services Law Clerks | 528430 | 45,000 | - | 45,000 | 45,000 | 45,000 |
| Professional Services Accounting, Auditing & Bookkeeping | 528500 | | 300 | 232 | 250 | 250 |
| Office Supplies | 531000 | 48,285 | 45,000 | 45,000 | 45,000 | 45,000 |
| Transportation of Prisoners and Juror and Witness Fees | 571200 | 1,407 | | | | |
| Regular Salaries and Wages Regular | 512100 | 4,238 | 4,500 | 4,253 | 4,500 | 4,500 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 324 | 344 | 325 | 345 | 345 |
| Emp Benefits Worker's Comp | 515400 | 25 | 32 | 27 | 32 | 32 |
| Publication of Legal Notices | 521100 | 8,245 | | | | |
| Juror and Witness Fees | 543000 | 39,376 | 43,000 | 43,000 | 45,000 | 45,000 |
| Transfers | 63 | | | | | |
| Criminal Court Fund | 4180 | | | | | |
| Transfers to the General Fund | 580001 | - | 22,000 | 74,043 | - | - |
| Total Expenditures | | <u>197,311</u> | <u>169,145</u> | <u>265,408</u> | <u>192,096</u> | <u>192,096</u> |
| Total Revenues VS Expenditures | | - | 10,855 | 19,592 | 69,904 | 69,904 |
| Beginning Fund Balance | | - | 12,152 | - | 19,592 | 19,592 |
| Ending Fund Balance | | <u>\$ -</u> | <u>\$ 23,007</u> | <u>\$ 19,592</u> | <u>\$ 89,496</u> | <u>\$ 89,496</u> |

Iberville Parish Council
Plaquemine, Louisiana
Tourism - 118
2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| Sales Taxes | 1102 | | | | | |
| Tourism | 7250 | | | | | |
| Hotel Motel Sales and Use Tax | 412100 | \$ 69,330 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| IGR - Operating - Culture, Recreation, | 1355 | | | | | |
| Tourism | 7250 | | | | | |
| State Grants-Public Works | 433033 | 116,858 | 103,500 | 103,500 | 103,500 | 103,500 |
| Transfers In | 18 | | | | | |
| Tourism | 7250 | | | | | |
| Transfers from the General Fund | 485001 | 225,000 | 225,000 | 225,000 | 225,000 | 250,000 |
| Total Revenues | | 411,188 | 393,500 | 393,500 | 393,500 | 418,500 |
| Expenditures | | | | | | |
| Culture and Recreation | 55 | | | | | |
| Tourism | 7250 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 61,666 | 67,059 | 65,288 | 67,059 | 67,059 |
| Regular Salaries and Wages Overtime | 512200 | 171 | | 87 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 890 | 972 | 946 | 972 | 972 |
| Deferred Compensation | 515150 | 1,260 | 1,491 | 1,429 | 1,491 | 1,491 |
| Emp Benefits Retirement Cost. | 515200 | 7,723 | 7,712 | 7,518 | 7,712 | 7,712 |
| Emp Benefits - Health Insurance | 515300 | 7,188 | 14,739 | 9,879 | 14,739 | 14,739 |
| Employee Benefits - Life & Disability | 515310 | 173 | 180 | 180 | 180 | 180 |
| Emp Benefits Worker's Comp | 515400 | 371 | 469 | 421 | 469 | 469 |
| Unemployment Insurance | 515550 | 297 | 310 | 604 | 310 | 310 |
| Membership Dues | 521400 | 1,635 | 2,000 | 2,000 | 2,000 | 2,000 |
| Advertising | 521500 | 67,356 | 100,000 | 100,000 | 100,000 | 100,000 |
| Printing, Duplicating, Typing and Binding | 522000 | 3,942 | 6,500 | 6,500 | 6,500 | 6,500 |
| Telephone | 524200 | 4,399 | 4,000 | 6,000 | 4,000 | 6,000 |
| Monitoring Services | 524500 | 215 | 550 | 550 | 550 | 550 |
| Rentals Buildings | 525100 | 7,500 | | 9,000 | 9,000 | 9,000 |
| Rentals Equipment | 525200 | | 7,500 | | 7,500 | 7,500 |
| Maint Svcs (Contractual) Office Machines | 527700 | 121 | 1,700 | 1,200 | 1,700 | 1,700 |
| Professional Services | 528000 | 14,540 | | 5,000 | | |
| Miscellaneous Contractual Service | 528900 | 73,500 | 75,000 | 75,000 | 75,000 | 75,000 |
| Insurance Auto Coverage | 529300 | 775 | 775 | 2,200 | 775 | 775 |
| Insurance Employee Liability | 529400 | 2,856 | 2,856 | 3,000 | 2,856 | 2,856 |
| Office Supplies | 531000 | 15,259 | 1,400 | 2,200 | 1,400 | 1,400 |
| Op Supplies Food and Clothing | 532500 | 407 | 2,000 | 5,000 | 2,000 | 2,000 |
| Op Supplies Vehicle and Equipment | 532700 | 84 | 1,500 | 500 | 1,500 | 500 |
| Op Supplies - Fuel | 532750 | 285 | 1,000 | 300 | 1,000 | 300 |
| Travel Transportation, Mileage | 541100 | | 1,200 | | 1,200 | 1,200 |
| Travel Convention, Seminar Reg | 541400 | 232 | 3,500 | 3,500 | 3,500 | 3,500 |
| Community Events | 541800 | 2,390 | 6,500 | 6,500 | 8,000 | 8,000 |

Iberville Parish Council
 Plaquemine, Louisiana
Tourism - 118
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|----------------|----------------|----------------|-----------------|----------------|
| Welcome Center - North Iberville | 7255 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 97,248 | 112,801 | 120,378 | 113,113 | 113,113 |
| Regular Salaries and Wages Overtime | 512200 | 944 | | | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 4,645 | 5,760 | 6,376 | 5,784 | 5,784 |
| Emp Benefits Retirement | 515200 | 5,704 | 5,322 | 5,220 | 5,322 | 5,322 |
| Emp Benefits - health Insurance | 515300 | 7,188 | 7,369 | 6,808 | 7,369 | 7,369 |
| Employee Benefits - Life & Disability | 515310 | 90 | 90 | 90 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 589 | 790 | 787 | 792 | 792 |
| Unemployment Insurance | 515550 | 835 | 774 | 1,468 | 774 | 775 |
| Postage and Box Rent | 524100 | 248 | 600 | 200 | 600 | 600 |
| Telephone | 524200 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Maint Svcs (Contractual) Office Machines | 527700 | 925 | 1,200 | 1,200 | 1,200 | 1,200 |
| Office Supplies | 531000 | 5,188 | 4,250 | 4,250 | 4,250 | 4,250 |
| Op Supplies - Janitorial | 532420 | | 500 | 500 | 500 | 500 |
| Op Supplies - Promotional | 532430 | 510 | 500 | 500 | 500 | 500 |
| Op Supplies Food and Clothing | 532500 | 5,200 | 5,150 | 5,150 | 5,150 | 5,150 |
| Travel Transportation, Mileage | 541100 | | 200 | | 200 | 200 |
| Travel Convention, Seminar Regist. | 541400 | | 1,000 | | 1,000 | 1,000 |
| Community Events | 541800 | 9,569 | 8,500 | 8,500 | 8,500 | 8,500 |
| Capital Outlay - Culture and Recreation | 5855 | | | | | |
| Welcome Center - North Iberville | 7255 | | | | | |
| Acquisition of Equipment | 565000 | 5,276 | | | | |
| Total Expenditures | | <u>425,394</u> | <u>471,719</u> | <u>482,229</u> | <u>482,557</u> | <u>482,858</u> |
| Total Revenues VS Expenditures | | (14,206) | (78,219) | (88,729) | (89,057) | (64,358) |
| Beginning Fund Balance | | <u>168,914</u> | <u>188,504</u> | <u>154,708</u> | <u>65,979</u> | <u>65,979</u> |
| Ending Fund Balance | | <u>154,708</u> | <u>110,285</u> | <u>65,979</u> | <u>(23,078)</u> | <u>1,621</u> |

Iberville Parish Council
 Plaquemine, Louisiana
President's Council on Drug Abuse - 119
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| IGR Operating - Public Health | 1354 | | | | | |
| Substance Abuse Prevention | 6033 | | | | | |
| Federal Grants | 431000 | \$ 24,380 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| Substance Abuse Treatment | 6035 | | | | | |
| Federal Grants | 431000 | 9,223 | | | | |
| FEES - Health & Human Services | 1454 | | | | | |
| Substance Abuse Treatment | 6035 | | | | | |
| Health and Welfare | 444000 | 5,910 | 15,000 | 15,000 | 15,000 | 15,000 |
| Fines Health & Human Services | 1554 | | | | | |
| Substance Abuse - Drug Court | 6037 | | | | | |
| Court Costs, Fees, Charges | 441010 | 2,523 | 3,000 | 3,000 | 3,000 | 3,000 |
| Court Fines | 451000 | 63,000 | 63,024 | 63,024 | 63,000 | 63,000 |
| Transfers In | 18 | | | | | |
| Substance Abuse Treatment | 6035 | | | | | |
| Transfers from the General Fund | 485001 | 145,000 | 145,000 | 145,000 | 163,000 | 163,000 |
| Total Revenues | | <u>250,036</u> | <u>256,024</u> | <u>256,024</u> | <u>274,000</u> | <u>274,000</u> |
| Expenditures | | | | | | |
| Health and Welfare | 54 | | | | | |
| Substance Abuse Prevention | 6033 | | | | | |
| Professional Services | 528000 | 44,020 | 4,500 | 30,000 | 45,000 | 45,000 |
| Substance Abuse Treatment | 6035 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 77,668 | 83,314 | 70,902 | 70,116 | 80,000 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 1,128 | 1,129 | 2,526 | 3,255 | 2,000 |
| Deferred Compensation | 515150 | 936 | 936 | 270 | | 900 |
| Emp Benefits Retirement | 515200 | 9,692 | 9,581 | 5,067 | 3,327 | 8,000 |
| Emp Benefits - health Insurance | 515300 | 6,986 | 14,002 | 8,680 | 14,002 | 6,000 |
| Employee Benefits - Life & Disability | 515310 | 163 | 171 | 171 | 171 | 200 |
| Emp Benefits Worker's Comp | 515400 | 466 | 583 | 455 | 491 | 600 |
| Unemployment Insurance | 515550 | 219 | 294 | 693 | 294 | 700 |
| Utilities | 523000 | 4,322 | 3,000 | 4,500 | 3,500 | 3,500 |
| Postage and Box Rent | 524100 | 3 | 300 | 200 | 200 | 200 |
| Telephone | 524200 | 2,287 | 2,300 | 2,300 | 2,300 | 2,300 |
| Pager, Messenger, & Delivery Service | 524300 | | 100 | 100 | 100 | 100 |
| Maint Svcs (Contractual) Office Machines | 527700 | 2,866 | 3,000 | 3,000 | 3,500 | 3,500 |
| Professional Services | 528000 | 40,020 | 41,000 | 54,500 | 59,000 | 59,000 |
| Legal - Filing Fees | 528410 | 600 | 600 | 300 | 600 | 600 |
| Insurance and Surety Bonds | 529000 | | 6,000 | 6,025 | 6,000 | 6,000 |
| Office Supplies | 531000 | 5,371 | 6,000 | 6,000 | 6,000 | 6,000 |
| Op Supplies - Janitorial | 532420 | | 100 | 100 | 100 | 100 |
| Op Supplies Food and Clothing | 532500 | 1,870 | 2,500 | 2,500 | 2,500 | 2,500 |

Iberville Parish Council
Plaquemine, Louisiana
President's Council on Drug Abuse - 119
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Travel Transportation, Mileage | 541100 | | 300 | 300 | 300 | 300 |
| Travel Convention, Seminar Regist. | 541400 | 660 | 1,000 | 1,000 | 1,000 | 1,000 |
| Substance Abuse - Drug Court | 6037 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 32,311 | 41,015 | 33,201 | 20,799 | 40,015 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 2,070 | 2,684 | 2,295 | 1,276 | 2,684 |
| Deferred Compensation | 515150 | 104 | 104 | 30 | | 104 |
| Emp Benefits Retirement Contributions | 515200 | 809 | 695 | 200 | | 700 |
| Emp Benefits - health Insurance | 515300 | 776 | 737 | 623 | 737 | 800 |
| Employee Benefits - Life & Disability | 515310 | 10 | 9 | 9 | 9 | 100 |
| Emp Benefits Worker's Comp | 515400 | 194 | 287 | 220 | 146 | 200 |
| Unemployment Insurance | 515550 | 328 | 325 | 388 | 170 | 400 |
| Total Expenditures | | <u>235,879</u> | <u>226,566</u> | <u>236,555</u> | <u>244,893</u> | <u>273,503</u> |
| Total Revenues VS Expenditures | | 14,157 | 29,458 | 19,469 | 29,107 | 497 |
| Beginning Fund Balance | | <u>48,980</u> | <u>34,408</u> | <u>63,137</u> | <u>82,606</u> | <u>82,606</u> |
| Ending Fund Balance | | <u>\$ 63,137</u> | <u>\$ 63,866</u> | <u>\$ 82,606</u> | <u>\$ 111,713</u> | <u>\$ 83,103</u> |

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side) - 120
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|-----------------------------------|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Property Taxes | 1101 | | | | | |
| Fire Protection | 5200 | | | | | |
| Ad Valorem Taxes | 411000 | \$ 284,869 | \$ 290,000 | \$ 285,000 | \$ 285,000 | \$ 285,000 |
| Sales Taxes | 1102 | | | | | |
| Fire Protection | 5200 | | | | | |
| General Sales and Use | 412000 | 180,999 | 200,000 | 160,000 | 160,000 | 160,000 |
| IGR Operating Public Safety | 1352 | | | | | |
| Fire Protection | 5200 | | | | | |
| State Shared Revenue | 433350 | 8,861 | | | | |
| Insurance Tax | 433540 | 21,726 | 21,725 | 19,665 | 19,700 | 19,700 |
| FEES - Public Safety | 1452 | | | | | |
| Fire Protection | 5200 | | | | | |
| Fees For Services-Other Customers | 444088 | 2,500 | 12,500 | 2,500 | 2,500 | 2,500 |
| Use of Money and Property | 16 | | | | | |
| Fire Protection | 5200 | | | | | |
| Interest Earnings | 461000 | 5,604 | 5,500 | 12,500 | 12,500 | 12,500 |
| Miscellaneous Revenues | 17 | | | | | |
| Fire Protection | 5200 | | | | | |
| Gifts and Donations | 473000 | 1,000 | | | | |
| Miscellaneous | 479900 | | 5,000 | | | |
| Refunds of Expenditures | 492000 | 5,860 | | | | |
| Loan Proceeds | 22 | | | | | |
| Fire Protection | 5200 | | | | | |
| Proceeds from Lease Financing | 481000 | | | | 464,210 | 464,210 |
| Sale of Fixed Assets | 24 | | | | | |
| Fire Protection | 5200 | | | | | |
| Proceeds from Sale of Assets | 491200 | 3,200 | | | | |
| Total Revenues | | <u>514,619</u> | <u>534,725</u> | <u>479,665</u> | <u>943,910</u> | <u>943,910</u> |

| | | | | | | |
|--|--------|--|--------|---------|---------|---------|
| Expenditures | | | | | | |
| Public Safety | 52 | | | | | |
| Fire Protection | 5200 | | | | | |
| Regular Salaries and Wages Regular | 512100 | | | 101,233 | 145,000 | 145,000 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | | | 6,077 | 5,782 | 5,782 |
| Emp Benefits Retirement | 515200 | | | 3,076 | 6,037 | 6,037 |
| Emp Benefits - health insurance | 515300 | | | 4,796 | 7,369 | 7,369 |
| Employee Benefits - Life & Disability | 515310 | | | 60 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | | | 22,964 | 20,449 | 36,146 |
| Unemployment Insurance | 515550 | | | 1,832 | | 1,239 |
| Publication of Legal Notices | 521100 | | | 287 | 200 | |
| Utilities | 523000 | | 10,000 | 10,000 | 10,000 | 10,000 |
| Utilities Water | 523300 | | 1,500 | 1,000 | 1,500 | 1,000 |
| Utilities Sewer | 523400 | | 200 | 250 | 200 | 250 |
| Communications | 524000 | | 30,000 | 3,000 | 3,000 | 3,000 |

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side) - 120
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|-------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Telephone | 524200 | | 3,000 | 10,000 | 10,000 | 10,000 |
| Monitoring Services | 524500 | | 5,000 | 2,000 | 5,000 | 2,000 |
| Maintenance Buildings | 526200 | | 15,000 | 15,000 | 15,000 | 15,000 |
| Maintenance Autos, Trucks, Machinery & Equipment | 526400 | | 60,000 | 60,000 | 60,000 | 60,000 |
| Maint Svcs (Contractual)Office | 527700 | | 250 | 250 | 250 | 250 |
| Professional Services | 528000 | | 135,000 | 55,000 | | |
| Professional Svcs Accounting, Auditing, Bookkeeping | 528500 | | 500 | 600 | 600 | 600 |
| Insurance and Surety Bonds | 529000 | | 5,000 | 5,200 | 5,200 | 5,200 |
| Insurance Auto Coverage | 529300 | | 35,500 | 38,000 | 38,000 | 38,000 |
| Insurance Employee Liability | 529400 | | 4,200 | 4,500 | 4,500 | 4,500 |
| Office Supplies | 531000 | | 10,000 | 10,000 | 10,000 | 10,000 |
| Op Supplies Operating Supplies | 532000 | | 46,000 | 46,000 | 60,000 | 46,000 |
| Op Supplies Vehicle and Equipment | 532700 | | 35,000 | 35,000 | 50,000 | 35,000 |
| Op Supplies - Fuel | 532750 | | 17,000 | 17,000 | 17,000 | 17,000 |
| Travel Convention, Seminar | 541400 | | 5,000 | 1,000 | 5,000 | 1,000 |
| Grants | 576000 | | | 76 | 200 | 200 |
| Fire Administration | 5205 | | | | | |
| Publication of Legal Notices | 521100 | 266 | | | | |
| Utilities | 523000 | 6,914 | | | | |
| Utilities Water | 523300 | 1,096 | | | | |
| Utilities Sewer | 523400 | 150 | | | | |
| Professional Services | 528000 | 150,178 | | | | |
| Insurance and Surety Bonds | 529000 | 5,000 | | | | |
| Insurance Auto Coverage | 529300 | 35,500 | | | | |
| Insurance Employee Liability | 529400 | 4,200 | | | | |
| Office Supplies | 531000 | 7,530 | | | | |
| Grants | 576000 | 76 | | | | |
| Fire Fighting | 5210 | | | | | |
| Op Supplies Operating Supplies | 532000 | 25,144 | | | | |
| Op Supplies Food and Clothing | 532500 | 8,846 | | | | |
| Op Supplies Vehicle and Equipment | 532700 | 13,985 | | | | |
| Op Supplies - Fuel | 532750 | 8,645 | | | | |
| Fire Training | 5220 | | | | | |
| Travel Convention, Seminar Registration | 541400 | 1,409 | | | | |
| Fire Communications | 5225 | | | | | |
| Communications | 524000 | 3,693 | | | | |
| Telephone | 524200 | 10,086 | | | | |
| Radio and Television Services | 524400 | 22,182 | | | | |
| Monitoring Services | 524500 | 2,155 | | | | |
| Fire Repair Services | 5230 | | | | | |
| Maintenance Buildings | 526200 | 9,881 | | | | |
| Maintenance Autos, Trucks, Machinery and Equipment | 526400 | 53,448 | | | | |

Iberville Parish Council
Plaquemine, Louisiana
Fire District #1 (East Side) - 120
2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|---------------------|-------------------|-------------------|-------------------|-------------------|
| Op Supplies Maintenance of Buildings and Grounds | 532600 | 10,986 | | | | |
| Materials Miscellaneous | 533900 | 369 | | | | |
| Medical Services | 5235 | | | | | |
| Op Supplies Medical, Drugs | 532200 | 24,422 | | | | |
| Capital Outlay - Public Safety | 5852 | | | | | |
| Fire Protection | 5200 | | | | | |
| Acquisition of Equipment | 565000 | | 640,000 | 200,000 | 557,100 | 557,100 |
| Building and System | 565200 | | 200,000 | | 250,000 | |
| Fire Fighting | 5210 | | | | | |
| Acquisition of Equipment | 565000 | 44,855 | | | | |
| Fire Stations and Buildings | 5240 | | | | | |
| Building and System | 565200 | | | | | |
| Debt Service Principal | 59 | | | | | |
| Fire Protection | 5200 | | | | | |
| Long Term Debt Redeemed | 551000 | | | | | 24,135 |
| Debt Service Interest | 60 | | | | | |
| Fire Protection | 5200 | | | | | |
| Interest on Long-Term Debt | 552000 | | | 14,068 | | 28,135 |
| Total Expenditures | | <u>451,016</u> | <u>1,258,150</u> | <u>668,269</u> | <u>1,287,477</u> | <u>1,070,035</u> |
| Total Revenues VS Expenditures | | 63,603 | (723,425) | (188,604) | (343,567) | (126,123) |
| Beginning Fund Balance | | <u>979,139</u> | <u>1,158,704</u> | <u>1,042,742</u> | <u>854,138</u> | <u>854,138</u> |
| Ending Fund Balance | | <u>\$ 1,042,742</u> | <u>\$ 435,279</u> | <u>\$ 854,138</u> | <u>\$ 510,571</u> | <u>\$ 728,015</u> |

Iberville Parish Council
 Plaquemine, Louisiana
White Castle Fire Department - 121
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|-------------------------------|--------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| Sales Taxes | 1102 | | | | | |
| Fire Protection | 5200 | | | | | |
| General Sales and Use | 412000 | \$ 181,000 | \$ 200,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| IGR Operating Public Safety | 1352 | | | | | |
| Fire Protection | 5200 | | | | | |
| Insurance Tax | 433540 | 19,067 | 19,200 | 17,270 | 17,270 | 17,270 |
| Local Gants | 434500 | | | 101,000 | | |
| Use of Money and Property | 16 | | | | | |
| Fire Protection | 5200 | | | | | |
| Interest Earnings | 461000 | | | | | |
| Miscellaneous Revenues | 17 | | | | | |
| Fire Protection | 5200 | | | | | |
| Refunds of Expenditures | 492000 | 7,939 | | 10,400 | | |
| Sale of Fixed Assets | 24 | | | | | |
| Fire Protection | 5200 | | | | | |
| Proceeds from Sale of Assets | 491200 | | | | | |
| | | 1,900 | - | - | - | - |
| Total Revenues | | <u>209,906</u> | <u>219,200</u> | <u>288,670</u> | <u>177,270</u> | <u>177,270</u> |
| Expenditures | | | | | | |
| Public Safety | 52 | | | | | |
| Fire Protection | 5200 | | | | | |
| Regular Salaries and Wages | 512100 | | | 62,915 | 103,000 | 103,000 |
| Emp Benefits FICA or | | | | | | |
| Supplemental Retirement | 515100 | | | 4,813 | 7,880 | 7,880 |
| Emp Benefits Worker's | 515400 | | | 19,252 | 31,518 | 31,518 |
| Unemployment Insurance | 515550 | | | 1,466 | 1,238 | 1,238 |
| Utilities Electrical Light & | 523100 | | | 3,200 | 3,200 | 3,200 |
| Utilities Gas | 523200 | | | | | |
| Utilities Water | 523300 | | | | | |
| Communications | 524000 | | | 200 | | 200 |
| Telephone | 524200 | | | 5,000 | 3,400 | 5,000 |
| Radio and Television Services | 524400 | | | 1,000 | 2,000 | 1,000 |
| Monitoring Services | 524500 | | 1,500 | 1,500 | 1,500 | 1,500 |
| Maintenance Grounds | 526100 | | | 5,000 | 4,000 | 5,000 |
| Maintenance Autos, Trucks, | | | | | | |
| Machinery & Equip. | 526400 | | | 14,000 | 14,000 | 14,000 |
| Maintenance Svcs | 527000 | | | | | |
| Professional Services | 528000 | | 300 | 300 | 5,000 | 5,000 |
| Professional Svcs | | | | | | |
| Accounting, Auditing, | 528500 | | 550 | 550 | 1,200 | 1,200 |
| Insurance and Surety Bonds | 529000 | | 3,750 | 3,800 | 3,800 | 3,800 |
| Insurance Auto Coverage | 529300 | | 9,000 | 9,600 | 9,600 | 9,600 |

Iberville Parish Council
 Plaquemine, Louisiana
White Castle Fire Department - 121
 2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Insurance Employee Liability | | | | | | |
| Insurance | 529400 | | 3,500 | 3,720 | 3,720 | 3,720 |
| Office Supplies | 531000 | | | 6,750 | 6,750 | 6,750 |
| Op Supplies Medical, Drugs | 532200 | | | 2,000 | 2,000 | 2,000 |
| Op Supplies Food and Clothing | 532500 | | | 13,000 | 13,000 | 13,000 |
| Op Supplies Maintenance of Buildings and Grounds | 532600 | | | 12,000 | 12,000 | 12,000 |
| Equipment | 532700 | | | 30,000 | 30,000 | 30,000 |
| Op Supplies - Fuel | 532750 | | | 6,000 | 6,000 | 6,000 |
| Registration | 541400 | | | | 1,000 | 1,000 |
| Grants to White Castle | 576260 | | 200,600 | | | |
| Fire Administration | 5205 | | | | | |
| Professional Services | 528000 | 285 | | | | |
| Insurance and Surety Bonds | 529000 | 3,500 | | | | |
| Insurance Auto Coverage | 529300 | 14,000 | | | | |
| Insurance Employee Liability | | | | | | |
| Insurance | 529400 | 5,000 | | | | |
| Grants to White Castle | 576260 | 158,262 | | | | |
| Capital Outlay- Public Safety | 5832 | | | | | |
| Fire Protection | 5200 | | | | | |
| Acquisition of Equipment | 565000 | | | | 130,000 | |
| Fire Communications | 5225 | | | | | |
| Monitoring Services | 524500 | 1,508 | - | - | - | - |
| Total Expenditures | | <u>182,555</u> | <u>219,200</u> | <u>206,066</u> | <u>395,806</u> | <u>267,606</u> |
| Total Revenues VS Expenditures | | 27,351 | | 82,604 | (218,536) | (90,336) |
| Beginning Fund Balance | | - | - | 27,351 | 109,955 | 109,955 |
| Ending Fund Balance | | <u>\$ 27,351</u> | <u>\$ -</u> | <u>\$ 109,955</u> | <u>\$ (108,581)</u> | <u>\$ 19,619</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel/Pigeon Consolidated Fire Dept - 122
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|-------------|---------------|------------------|----------------|----------------|
| Revenues | | | | | | |
| Sales Taxes | 1102 | | | | | |
| Fire Protection | 5200 | | | | | |
| General Sales and Use | 412000 | \$ - | \$ - | \$ 320,000 | \$ 320,000 | \$ 320,000 |
| IGR Operating Public Safety | 1352 | | | | | |
| Fire Protection | 5200 | | | | | |
| Insurance Tax | 433540 | | | 10,650 | 10,650 | 10,650 |
| Local Grants | 434500 | | | 101,000 | | |
| Use of Money and Property | 16 | | | | | |
| Fire Protection | 5200 | | | | | |
| Interest Earnings | 461000 | | | 30,000 | 30,000 | 30,000 |
| Transfers In | 18 | | | | | |
| Fire Protection | 5200 | | | | | |
| Transfer in from Bayou Pigeon Fire | 485103 | | | 610,690 | | |
| Transfer in from Bayou Sorrel Fire | 485105 | | | 873,048 | | |
| Loan Proceeds | 22 | | | | | |
| Fire Protection | 5200 | | | | | |
| Interest Earnings | 481000 | - | - | 1,500,000 | - | - |
| Total Revenues | | <u>-</u> | <u>-</u> | <u>3,445,388</u> | <u>360,650</u> | <u>360,650</u> |
| Expenditures | | | | | | |
| Public Safety | 52 | | | | | |
| Fire Protection | 5200 | | | | | |
| Publication of Legal-Notices | 521100 | | | 100 | 200 | 200 |
| Utilities Electrical Light and Power | 523100 | | | 8,675 | 10,000 | 10,000 |
| Utilities Water | 523300 | | | 1,087 | 600 | 600 |
| Communications | 524000 | | | 6,200 | 14,000 | 14,000 |
| Postage and Box Rent | 524100 | | | 120 | | |
| Telephone | 524200 | | | 9,250 | 8,000 | 8,000 |
| Monitoring Services | 524500 | | | 5,040 | 7,000 | 7,000 |
| Maintenance Grounds | 526100 | | | 7,000 | 7,000 | 7,000 |
| Maintenance Buildings | 526200 | | | 4,500 | 5,000 | 5,000 |
| Maintenance Autos, Trucks, Machinery and Equipment | 526400 | | | 31,000 | 14,000 | 14,000 |
| Maint Svcs (Contractual) Pest | 527400 | | | 1,490 | 1,500 | 1,500 |
| Professional Services | 528000 | | | 40,000 | 4,600 | 4,600 |
| Professional Svcs Accounting, Auditing, Bookkeeping | 528500 | | | 1,500 | 1,000 | 1,000 |
| Insurance and Surety Bonds | 529000 | | | 8,300 | 6,100 | 6,100 |
| Insurance Auto Coverage | 529300 | | | 40,000 | 40,000 | 40,000 |
| Insurance Employee Liability | 529400 | | | 11,300 | 9,300 | 9,300 |
| Office Supplies | 531000 | | | 2,800 | 5,000 | 5,000 |
| Op Supplies Operating Supplies | 532000 | | | 5,300 | 10,600 | 10,600 |
| Op Supplies Medical, Drugs | 532200 | | | 2,500 | 4,000 | 4,000 |
| Op Supplies Food and Clothing | 532500 | | | 16,400 | 3,000 | 3,000 |

Iberville Parish Council
 Plaquemine, Louisiana
Bayou Sorrel/Pigeon Consolidated Fire Dept - 122
 2019 Budget

| | | | | | |
|--|--------|------|--------------|--------------|--------------|
| Op Supplies Maintenance of Buildings and Grounds | 532600 | | 7,500 | 5,000 | 5,000 |
| Op Supplies Vehicle and Equipment | 332700 | | 15,000 | 10,000 | 10,000 |
| Op Supplies - Fuel | 532750 | | 5,160 | 8,000 | 8,000 |
| Travel Convention, Seminar | 541400 | | 1,750 | 2,000 | 2,000 |
| Capital Outlay - Public Safety | 5852 | | | | |
| Fire Protection | 5200 | | | | |
| Acquisition of Equipment | 565000 | | 9,122 | 35,000 | 35,000 |
| Construction in Progress - Buildings | 568000 | | 500,000 | 1,100,000 | 1,100,000 |
| Debt Service Principal | 59 | | | | |
| Fire Protection | 5200 | | | | |
| Long Term Debt Redeemed | 551000 | | | | 105,125 |
| Debt Service Interest | 60 | | | | |
| Fire Protection | 5200 | | | | |
| Interest on Long Term Debt | 552000 | - | 21,636 | - | 48,910 |
| Total Expenditures | | - | 762,730 | 1,310,900 | 1,464,935 |
| Total Revenues VS Expenditures | | | 2,682,658 | (950,250) | (1,104,285) |
| Beginning Fund Balance | | - | - | 2,682,658 | 2,682,658 |
| Ending Fund Balance | | \$ - | \$ 2,682,658 | \$ 1,732,408 | \$ 1,578,373 |

Iberville Parish Council
Plaquemine, Louisiana
Parish Transportation - 123
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| IGR Operating - Public Works | 1353 | | | | | |
| Streets, Roadways, etc. | 5700 | | | | | |
| Parish Road Funds | 433020 | \$ 364,139 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 |
| Use of Money and Property | 16 | | | | | |
| Streets, Roadways, etc. | 5700 | | | | | |
| Interest Earnings | 461000 | 3,749 | 3,500 | 8,000 | 8,000 | 8,000 |
| Total Revenues | | <u>367,888</u> | <u>353,500</u> | <u>358,000</u> | <u>358,000</u> | <u>358,000</u> |
| Expenditures | | | | | | |
| Public Works | 53 | | | | | |
| Streets, Roadways, etc. | 5700 | | | | | |
| Maintenance Roads and Streets | 526800 | 18,171 | 75,000 | 75,000 | 75,000 | 75,000 |
| Road Materials- Gravel, Sand, Dirt, Shell, Asphalt | 533100 | 120,669 | 150,000 | 150,000 | 150,000 | 150,000 |
| Materials Cement and Pipes/Fittings | 533400 | 2,061 | 50,000 | 50,000 | 50,000 | 50,000 |
| Materials Lumber, Wood Products | 533700 | 62 | 5,000 | 5,000 | 5,000 | 5,000 |
| Materials Paint, Oils, Glass | 533800 | 15 | 500 | 500 | 500 | 500 |
| Materials Miscellaneous | 533900 | | 1,000 | 1,000 | 1,000 | 1,000 |
| Capital Outlay - Public Works | 5853 | | | | | |
| Streets, Roadways, etc. | 5700 | | | | | |
| Infrastructure - other than buildings | 563000 | 205,213 | 300,000 | 325,000 | 550,000 | 550,000 |
| Total Expenditures | | <u>346,191</u> | <u>581,500</u> | <u>606,500</u> | <u>831,500</u> | <u>831,500</u> |
| Total Revenues VS Expenditures | | 21,697 | (228,000) | (248,500) | (473,500) | (473,500) |
| Beginning Fund Balance | | <u>837,395</u> | <u>703,895</u> | <u>859,092</u> | <u>610,592</u> | <u>610,592</u> |
| Ending Fund Balance | | <u>\$ 859,092</u> | <u>\$ 475,895</u> | <u>\$ 610,592</u> | <u>\$ 137,092</u> | <u>\$ 137,092</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance - 126
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Property Taxes | 1101 | | | | | |
| Public Building Maintenance | 5620 | | | | | |
| Ad Valorem Taxes | 411000 | \$ 1,648,389 | \$ 1,850,000 | \$ 1,700,000 | \$ 1,700,000 | \$ 1,700,000 |
| Sales Taxes | 1102 | | | | | |
| Public Building Maintenance | 5620 | | | | | |
| General Sales and Use | 412000 | 750,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| FEES - General Government | 1451 | | | | | |
| Public Building Maintenance | 5620 | | | | | |
| Fees, Charges and Commissions for Services | 440000 | 25 | 500 | | | |
| FEES - Culture, Recreation & Tourism | 1455 | | | | | |
| Welcome Center - North Iberville | 7255 | | | | | |
| Fees, Charges and Commissions for Services | 440000 | 214 | 125 | 125 | 125 | 125 |
| Use of Money and Property | 16 | | | | | |
| Public Building Maintenance | 5620 | | | | | |
| Interest Earnings | 461000 | 18,905 | 15,000 | 40,000 | 40,000 | 40,000 |
| Sale of Fixed Assets | 24 | | | | | |
| Public Building Maintenance | 5620 | | | | | |
| Proceeds from Sale of Assets | 491200 | 12,900 | - | - | - | - |
| Total Revenues | | <u>2,430,433</u> | <u>2,865,625</u> | <u>2,740,125</u> | <u>2,740,125</u> | <u>2,740,125</u> |
| Expenditures | | | | | | |
| General Government | 51 | | | | | |
| President, Chairman, etc. | 4305 | | | | | |
| Utilities | 523000 | | | 3,000 | 3,000 | 3,000 |
| Maintenance Grounds | 526100 | 668 | 1,000 | 1,000 | 1,000 | 1,000 |
| Maintenance Buildings | 526200 | 14,622 | 2,000 | 10,000 | 10,000 | 10,000 |
| Maint Svcs (Contractual) Pest | 527400 | 400 | 600 | 600 | 600 | 600 |
| Insurance and Surety Bonds | 529000 | | | 2,200 | 2,200 | 2,200 |
| Op Supplies - Janitorial | 532420 | 445 | 300 | 500 | 500 | 500 |
| Registrar of Voters | 4405 | | | | | |
| Utilities Electrical Light and Power | 523100 | 150 | 150 | 150 | 150 | 150 |
| Maintenance Buildings | 526200 | 12,791 | 10,500 | 10,500 | 10,500 | 10,500 |
| Insurance and Surety Bonds | 529000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Courthouse | 5622 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 472,312 | 520,117 | 489,202 | 507,741 | 507,741 |
| Regular Salaries and Wages Overtime | 512200 | 20,319 | | 9,862 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 14,352 | 18,414 | 13,777 | 17,467 | 17,467 |
| Deferred Compensation | 515150 | 13,509 | 13,570 | 13,309 | 13,570 | 13,570 |
| Emp Benefits Retirement Contr. | 515200 | 47,222 | 39,647 | 41,678 | 39,647 | 39,647 |
| Emp Benefits - health Insurance | 515300 | 49,737 | 58,956 | 142,845 | 58,956 | 58,956 |
| Employee Benefits Life & Disability | 515310 | 712 | 720 | 720 | 720 | 720 |
| Emp Benefits Worker's Comp | 515400 | 43,252 | 47,111 | 44,546 | 45,961 | 45,961 |

Iberville Parish Council
 Plaquemine, Louisiana
Public Building Maintenance - 126
 2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|---|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Unemployment Insurance | 515550 | 3,100 | 2,941 | 5,220 | 2,786 | 2,786 |
| Publication of Legal Notices | 521100 | | | | | |
| Membership Dues | 521400 | 45 | | | | |
| Utilities | 523000 | 194,225 | 150,000 | 200,000 | 200,000 | 200,000 |
| Telephone | 524200 | 7,310 | 10,000 | 10,000 | 10,000 | 10,000 |
| Monitoring Services | 524500 | 862 | 3,000 | 3,000 | 3,000 | 3,000 |
| Maintenance Grounds | 526100 | 9,308 | 16,500 | 16,500 | 16,500 | 16,500 |
| Maintenance Buildings | 526200 | 199,554 | 150,000 | 150,000 | 150,000 | 150,000 |
| Maint Svcs (Contractual) Pest | 527400 | 3,150 | 3,000 | 3,000 | 3,000 | 3,000 |
| Professional Services | 528000 | 6,822 | 15,000 | 5,000 | 5,000 | 5,000 |
| Insurance and Surety Bonds | 529000 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 |
| Insurance Auto Coverage | 529300 | 5,500 | 8,500 | 9,500 | 9,500 | 9,500 |
| Insurance Employee Liability | 529400 | 24,000 | 24,000 | 26,000 | 26,000 | 26,000 |
| Office Supplies | 531000 | 1,327 | 2,500 | 2,500 | 2,500 | 2,500 |
| Op Supplies Operating Supplies | 532000 | | | | | |
| Op Supplies - Janitorial | 532420 | 21,367 | 15,000 | 15,000 | 15,000 | 15,000 |
| Op Supplies Food and Clothing | 532500 | 12,605 | 14,500 | 14,500 | 14,500 | 14,500 |
| Op Supplies Vehicle and Equipment | 532700 | 4,098 | 8,500 | 8,500 | 8,500 | 8,500 |
| Op Supplies - Fuel | 532750 | 14,083 | 10,000 | 10,000 | 10,000 | 10,000 |
| Small Tools and Equipment | 534000 | 5,063 | 5,000 | 11,500 | 5,000 | 5,000 |
| Travel Convention, Seminar Regist. | 541400 | 100 | 100 | 100 | 100 | 100 |
| Grants | 576000 | 1,461 | 1,500 | 1,500 | 1,500 | 1,500 |
| Fixed Asset and Record Storage Building | 5634 | | | | | |
| Utilities | 523000 | 3,420 | 3,000 | 3,000 | 3,000 | 3,000 |
| Maintenance Buildings | 526200 | 1,873 | 2,000 | 2,000 | 2,000 | 2,000 |
| Insurance and Surety Bonds | 529000 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| Veterans Memorial | 7440 | | | | | |
| Utilities Electrical Light and Power | 523100 | 5,701 | 5,000 | 5,000 | 5,000 | 5,000 |
| Maintenance Grounds | 526100 | 8,780 | 15,000 | 15,000 | 15,000 | 15,000 |
| Public Safety | 52 | | | | | |
| Miscellaneous | 4415 | | | | | |
| Utilities Electrical Light and Power | 523000 | | | | | |
| Maintenance Buildings | 526200 | | | | | |
| Maint Svcs (Contractual) Pest Control | 527400 | | | | | |
| Op Supplies - Janitorial | 532420 | | | | | |
| Building Inspection | 5410 | | | | | |
| Utilities | 523000 | | | 15,000 | 15,000 | 15,000 |
| Maintenance Buildings | 526200 | | | 2,000 | 2,000 | 2,000 |
| Maint Svcs (Contractual) Pest | 527400 | | | 1,350 | 1,350 | 1,350 |
| Op Supplies - Janitorial | 532420 | | | 200 | 200 | 200 |
| Office of Emergency Preparedness | 5505 | | | | | |
| Utilities | 523000 | 40,453 | 30,000 | 15,000 | 15,000 | 15,000 |
| Maintenance Buildings | 526200 | 14,128 | 20,000 | 20,000 | 5,000 | 5,000 |
| Maint Svcs (Contractual) Pest | 527400 | 1,220 | 1,200 | 1,200 | 1,200 | 1,200 |

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Jail | 5623 | | | | | |
| Utilities | 523000 | 86,917 | 100,000 | 100,000 | 100,000 | 100,000 |
| Utilities Gas | 523200 | 8,273 | 15,000 | 15,000 | 15,000 | 15,000 |
| Utilities Water | 523300 | 890 | 1,000 | 1,000 | 1,000 | 1,000 |
| Maintenance Buildings | 526200 | 46,844 | 50,000 | 50,000 | 50,000 | 50,000 |
| Maint Svcs (Contractual) Pest | 527400 | 1,179 | 2,000 | 2,000 | 2,000 | 2,000 |
| Insurance and Surety Bonds | 529000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Op Supplies Jail Material and | 531100 | 27,565 | 28,000 | 38,000 | 38,000 | 38,000 |
| Substations | 5624 | | | | | |
| Utilities Electrical Light and Power | 523100 | 9,130 | 10,000 | 10,000 | 10,000 | 10,000 |
| Utilities Gas | 523200 | 754 | 750 | 750 | 750 | 750 |
| Utilities Sewer | 523400 | 150 | 250 | 250 | 250 | 250 |
| Maintenance Grounds | 526100 | 10,197 | 10,000 | 10,000 | 10,000 | 10,000 |
| Maintenance Buildings | 526200 | 5,258 | 4,000 | 6,000 | 4,000 | 4,000 |
| Maint Svcs (Contractual) Pest | 527400 | 712 | 500 | 500 | 500 | 500 |
| Insurance and Surety Bonds | 529000 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Flood Equipment Storage Building | 5627 | | | | | |
| Maintenance Buildings | 526200 | | | 5,000 | 5,000 | 5,000 |
| Public Works | 53 | | | | | |
| Paved Streets | 5705 | | | | | |
| Maintenance Buildings | 526200 | 21,022 | 10,000 | 10,000 | 10,000 | 10,000 |
| Maint Svcs (Contractual) Pest | 527400 | | | | | |
| Health and Welfare | 54 | | | | | |
| IARC Building | 5629 | | | | | |
| Maintenance Buildings | 526200 | 4,763 | 2,000 | 10,000 | 2,000 | 2,000 |
| Insurance and Surety Bonds | 529000 | 5,500 | 5,300 | 5,500 | 5,500 | 5,500 |
| Health Unit | 6015 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 27,921 | 29,328 | 28,877 | 29,328 | 29,328 |
| Regular Salaries and Wages Overtime | 512200 | 568 | | 169 | | |
| Emp Benefits FICA or Supplemental Retirement | 513100 | 380 | 425 | 402 | 425 | 425 |
| Emp Benefits Retirement Contributions | 515200 | 3,555 | 3,373 | 3,340 | 3,373 | 3,373 |
| Emp Benefits - Health Insurance | 515300 | 7,187 | 7,369 | 6,808 | 7,369 | 7,369 |
| Employee Benefits - Life & Disability | 515310 | 90 | 90 | 90 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 2,594 | 2,725 | 2,683 | 2,725 | 2,725 |
| Unemployment Insurance | 515550 | 156 | 155 | 297 | 155 | 155 |
| Utilities | 523000 | 17,842 | 18,000 | 18,000 | 18,000 | 18,000 |
| Maintenance Grounds | 526100 | 331 | 1,000 | 1,000 | 1,000 | 1,000 |
| Maintenance Buildings | 526200 | 20,092 | 10,000 | 10,000 | 10,000 | 10,000 |
| Maint Svcs (Contractual) Pest | 527400 | 1,530 | 2,200 | 2,200 | 2,200 | 2,200 |
| Maint Svcs (Contractual) Janitorial | 527500 | 34,620 | 34,620 | 34,620 | 34,620 | 34,620 |
| Insurance and Surety Bonds | 529000 | 30,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Op Supplies - Janitorial | 532420 | 1,920 | 2,000 | 2,000 | 2,000 | 2,000 |
| Op Supplies Food and Clothing | 532500 | 1,282 | 1,000 | 1,000 | 1,000 | 1,000 |
| Medical Services | 6020 | | | | | |

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Regular Salaries and Wages Regular | 512100 | 40,080 | 41,600 | 40,800 | 41,600 | 41,600 |
| Regular Salaries and Wages Overtime | 512200 | 240 | | | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 605 | 603 | 603 | 602 | 602 |
| Deferred Compensation | 515150 | 1,603 | 1,680 | 1,638 | 1,680 | 1,680 |
| Emp Benefits Retirement Contributions | 515200 | 5,032 | 4,784 | 4,692 | 4,784 | 4,784 |
| Emp Benefits - health Insurance | 515300 | 7,187 | 7,369 | 6,808 | 7,369 | 7,369 |
| Employee Benefits - Life & Disability | 515310 | 90 | 90 | 90 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 3,723 | 3,865 | 3,790 | 3,865 | 3,865 |
| Unemployment Insurance | 515550 | 156 | 155 | 293 | 155 | 155 |
| Telephone | 524200 | 403 | 500 | 500 | 500 | 500 |
| Monitoring Services | 524500 | 213 | 250 | 250 | 250 | 250 |
| Maintenance Grounds | 526100 | 2,681 | 3,500 | 3,500 | 3,500 | 3,500 |
| Maintenance Buildings | 526200 | 2,436 | 3,500 | 3,500 | 3,500 | 3,500 |
| Op Supplies - Janitorial | 532420 | 64 | 200 | 200 | 200 | 200 |
| Op Supplies Food and Clothing | 532500 | 1,342 | 1,500 | 1,500 | 1,500 | 1,500 |
| Op Supplies Vehicle and Equipment | 532700 | 63 | 250 | 250 | 250 | 250 |
| Small Tools and Equipment | 534000 | 409 | 500 | 500 | 500 | 500 |
| Animal Control | 6045 | | | | | |
| Utilities | 523000 | 15,255 | 15,000 | 15,000 | 15,000 | 15,000 |
| Maintenance Grounds | 526100 | 395 | 2,000 | 2,000 | 2,000 | 2,000 |
| Maintenance Buildings | 526200 | 8,807 | 10,000 | 5,000 | 10,000 | 10,000 |
| Maint Svcs (Contractual) Pest | 527400 | 360 | 1,000 | 1,000 | 1,000 | 1,000 |
| Insurance and Surety Bonds | 529000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Op Supplies - Janitorial | 532420 | 1,652 | 2,500 | 2,500 | 2,500 | 2,500 |
| Programs for the Elderly | 6115 | | | | | |
| Regular Salaries and Wages Regular | 512100 | | | 7,592 | 14,430 | 14,430 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | | | 581 | 1,104 | 1,104 |
| Emp Benefits Worker's Comp | 515400 | | | 705 | 1,341 | 1,341 |
| Unemployment Insurance | 515550 | | | 185 | 155 | 155 |
| Utilities | 523000 | 1,843 | 1,500 | 1,500 | 1,500 | 1,500 |
| Telephone | 524200 | 1,716 | 2,500 | 2,500 | 2,500 | 2,500 |
| Maintenance Grounds | 526100 | 6,092 | 5,000 | 10,000 | 5,000 | 5,000 |
| Maintenance Buildings | 526200 | 20,319 | 15,000 | 40,000 | 15,000 | 15,000 |
| Maint Svcs (Contractual) Pest | 527400 | | 500 | 1,500 | 1,500 | 1,500 |
| Insurance and Surety Bonds | 529000 | 32,000 | 32,000 | 32,500 | 32,500 | 32,500 |
| Op Supplies - Janitorial | 532420 | 6,603 | 7,000 | 7,000 | 7,000 | 7,000 |
| Culture and Recreation | 55 | | | | | |
| Civic Center | 5630 | | | | | |
| Maintenance Buildings | 526200 | 19,717 | 15,000 | 15,000 | 15,000 | 15,000 |
| Insurance and Surety Bonds | 529000 | 20,500 | 20,500 | 20,500 | 20,500 | 20,500 |
| Multipurpose Center | 7045 | | | | | |
| Utilities | 523000 | 16,241 | 16,000 | 16,000 | 16,000 | 16,000 |
| Utilities Gas | 523200 | 917 | 1,000 | 1,000 | 1,000 | 1,000 |

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|-------------|---------------|--------------|--------------|-------------|
| Utilities Water | 523300 | 1,153 | 1,000 | 1,000 | 1,000 | 1,000 |
| Maintenance Grounds | 526100 | 226 | 2,500 | 2,500 | 2,500 | 2,500 |
| Maintenance Buildings | 526200 | 10,282 | 8,000 | 12,000 | 8,000 | 8,000 |
| Maint Svcs (Contractual) Pest | 527400 | 1,020 | 1,200 | 1,200 | 1,200 | 1,200 |
| Insurance and Surety Bonds | 529000 | 20,500 | 20,500 | 21,000 | 21,000 | 21,000 |
| Op Supplies - Janitorial | 532420 | 213 | 800 | 800 | 800 | 800 |
| Tourism | 7250 | | | | | |
| Utilities | 523000 | 3,081 | 3,000 | 3,000 | 3,000 | 3,000 |
| Maintenance Buildings | 526200 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Maint Svcs (Contractual) Pest | 527400 | | 250 | 250 | 250 | 250 |
| Insurance and Surety Bonds | 529000 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| Op Supplies - Janitorial | 532420 | 125 | 250 | 250 | 250 | 250 |
| Welcome Center - North Iberville | 7255 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 35,542 | 37,440 | 36,900 | 37,440 | 37,440 |
| Regular Salaries and Wages Overtime | 512200 | 870 | | 216 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 495 | 543 | 519 | 543 | 543 |
| Emp Benefits Retirement | 515200 | 4,544 | 4,306 | 4,268 | 4,306 | 4,306 |
| Emp Benefits - health Insurance | 515300 | 7,187 | 7,369 | 6,808 | 7,369 | 7,369 |
| Employee Benefits - Life & Disability | 515310 | 90 | 90 | 90 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 3,302 | 3,478 | 3,428 | 3,478 | 3,478 |
| Unemployment Insurance | 515550 | 156 | 155 | 294 | 155 | 155 |
| Utilities | 523000 | 6,609 | 7,500 | 7,500 | 7,500 | 7,500 |
| Telephone | 524200 | 403 | 500 | 500 | 500 | 500 |
| Maintenance Grounds | 526100 | 9,017 | 2,000 | 2,000 | 2,000 | 2,000 |
| Maintenance Buildings | 526200 | 4,375 | 2,500 | 2,500 | 2,500 | 2,500 |
| Maint Svcs (Contractual) Pest | 527400 | 2,215 | 2,200 | 2,200 | 2,200 | 2,200 |
| Professional Services | 528000 | | 2,000 | 2,000 | 2,000 | 2,000 |
| Insurance and Surety Bonds | 529000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| Op Supplies - Janitorial | 532420 | 2,332 | 2,000 | 2,000 | 2,000 | 2,000 |
| Op Supplies Food and Clothing | 532500 | 1,739 | 1,750 | 1,750 | 1,750 | 1,750 |
| Op Supplies - Fuel | 532750 | 95 | 1,000 | 500 | 500 | 500 |
| Small Tools and Equipment | 534000 | 75 | 300 | 300 | 300 | 300 |
| North Iberville Community Center | 7260 | | | | | |
| Utilities | 523000 | 12,022 | 12,000 | 12,000 | 12,000 | 12,000 |
| Water | 523300 | | 500 | 500 | 500 | 500 |
| Telephone | 524200 | | 2,400 | 2,400 | 2,400 | 2,400 |
| Maintenance Grounds | 526100 | 2,133 | 2,300 | 2,300 | 2,300 | 2,300 |
| Maintenance Buildings | 526200 | 12,549 | 8,000 | 8,000 | 8,000 | 8,000 |
| Maint Svcs (Contractual) Pest | 527400 | 1,425 | 950 | 950 | 950 | 950 |
| Insurance and Surety Bonds | 529000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Op Supplies - Janitorial | 532420 | 533 | 500 | 500 | 500 | 500 |
| Economic Development | 56 | | | | | |
| Agriculture Building | 5631 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 21,687 | 28,860 | 23,921 | 28,860 | 28,860 |

Iberville Parish Council
Plaquemine, Louisiana
Public Building Maintenance - 126
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|---------------------|----------------------|---------------------|---------------------|---------------------|
| Emp Benefits FICA or Supplemental Retirement | 515100 | 1,659 | 2,208 | 1,830 | 2,208 | 2,208 |
| Emp Benefits Worker's Comp | 515400 | 2,015 | 2,681 | 2,222 | 2,681 | 2,681 |
| Unemployment Insurance | 515550 | 308 | 310 | 544 | 310 | 310 |
| Utilities | 523000 | 6,704 | 6,000 | 8,000 | 8,000 | 8,000 |
| Maintenance Grounds | 526100 | 4,403 | 5,000 | 5,000 | 5,000 | 5,000 |
| Maintenance Buildings | 526200 | 6,871 | 8,500 | 14,000 | 14,000 | 14,000 |
| Maint Svcs (Contractual) Pest | 527400 | 600 | 600 | 600 | 600 | 600 |
| Insurance and Surety Bonds | 529000 | 5,500 | 5,500 | 6,000 | 6,000 | 6,000 |
| Op Supplies - Janitorial | 532420 | 70 | 500 | 500 | 500 | 500 |
| Capital Outlay - General Government | 5851 | | | | | |
| Courthouse | 5622 | | | | | |
| Acquisition of Equipment | 565000 | 9,150 | 5,000 | 20,000 | 20,000 | 20,000 |
| Capital Outlay - Culture & Recreation | 5855 | | | | | |
| Civic Center | 5630 | | | | | |
| Building and System | 565200 | | 25,000 | 25,000 | 100,000 | 100,000 |
| Total Expenditures | | <u>2,374,479</u> | <u>2,323,097</u> | <u>2,530,162</u> | <u>2,484,948</u> | <u>2,484,948</u> |
| Total Revenues VS Expenditures | | 55,954 | 542,528 | 209,963 | 255,177 | 255,177 |
| Beginning Fund Balance | | <u>2,753,830</u> | <u>2,973,963</u> | <u>2,809,784</u> | <u>3,019,747</u> | <u>3,019,747</u> |
| Ending Fund Balance | | <u>\$ 2,809,784</u> | <u>\$ 3,516,491</u> | <u>\$ 3,019,747</u> | <u>\$ 3,274,924</u> | <u>\$ 3,274,924</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Vehicle and Equipment Replacement Fund - 128
 2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--------------------------------|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Sales Tax | 1102 | | | | | |
| Public Works | 5600 | | | | | |
| General Sales and Use | 412000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 | \$ 350,000 |
| Total Revenues | | <u>350,000</u> | <u>350,000</u> | <u>350,000</u> | <u>350,000</u> | <u>350,000</u> |
| Expenditures | | | | | | |
| Capital Outlay - Public Works | 5853 | | | | | |
| Public Works | 5600 | | | | | |
| Acquisition of Equipment | 565000 | <u>34,334</u> | <u>350,000</u> | <u>350,000</u> | <u>350,000</u> | <u>350,000</u> |
| Total Expenditures | | <u>34,334</u> | <u>350,000</u> | <u>350,000</u> | <u>350,000</u> | <u>350,000</u> |
| Total Revenues VS Expenditures | | 315,666 | | | | |
| Beginning Fund Balance: | | <u>27,971</u> | <u>27,971</u> | <u>343,637</u> | <u>343,637</u> | <u>343,637</u> |
| Ending Fund Balance | | <u>\$ 343,637</u> | <u>\$ 27,971</u> | <u>\$ 343,637</u> | <u>\$ 343,637</u> | <u>\$ 343,637</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Roads - 129
 2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Sales Taxes | 1102 | | | | | |
| Paved Streets | 5705 | | | | | |
| General Sales and Use | 412000 | \$ 3,964,943 | \$ 4,350,000 | \$ 3,545,791 | \$ 3,545,791 | \$ 3,545,791 |
| Fees - Public Works | 1453 | | | | | |
| Paved Streets | 5705 | | | | | |
| Fees, Charges and Commissions for Services | 440000 | 637 | 225 | 225 | 225 | 225 |
| Use of Money and Property | 16 | | | | | |
| Paved Streets | 5705 | | | | | |
| Interest Earnings | 461000 | 53,284 | 5,000 | 100,000 | 100,000 | 100,000 |
| Miscellaneous Revenues | 17 | | | | | |
| Paved Streets | 5705 | | | | | |
| Fuel - Refund of Expenditure | 413020 | 282,436 | 200,000 | 300,000 | 300,000 | 300,000 |
| Miscellaneous Revenue | 470000 | 18,572 | | | | |
| Refunds of Expenditures | 492000 | 50,028 | 25,000 | 65,000 | 65,000 | 65,000 |
| Sale of Fixed Assets | 24 | | | | | |
| Paved Streets | 5705 | | | | | |
| Proceeds from Sale of Assets | 491200 | 59,200 | 59,200 | 59,200 | 59,200 | 59,200 |
| Total Revenues | | <u>4,429,100</u> | <u>4,639,425</u> | <u>4,070,216</u> | <u>4,070,216</u> | <u>4,070,216</u> |
| Expenditures | | | | | | |
| Public Works | 53 | | | | | |
| Paved Streets | 5705 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 727,096 | 703,477 | 749,397 | 736,809 | 736,809 |
| Regular Salaries and Wages Overtime | 512200 | 47,885 | | 27,853 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 13,117 | 6,753 | 10,829 | 6,995 | 6,995 |
| Deferred Compensation | 515150 | 29,481 | 24,331 | 28,438 | 27,162 | 27,162 |
| Emp Benefits Retirement | 515200 | 97,036 | 78,807 | 87,246 | 82,640 | 82,640 |
| Emp Benefits - health Insurance | 515300 | 103,356 | 115,455 | 108,981 | 122,824 | 122,824 |
| Employee Benefits - Life & Disability | 515310 | 1,511 | 1,440 | 1,568 | 1,530 | 1,530 |
| Emp Benefits Worker's Comp | 515400 | 95,125 | 59,053 | 83,959 | 61,656 | 61,656 |
| Unemployment Insurance | 515550 | 2,861 | 2,554 | 5,200 | 2,708 | 2,708 |
| Publication of Legal Notices | 521100 | 632 | | 500 | 500 | 500 |
| Membership Dues | 521400 | 45 | | | | |
| Utilities | 523000 | 39,398 | 40,000 | 40,000 | 40,000 | 40,000 |
| Utilities Gas | 523200 | 7,841 | 15,000 | 15,000 | 15,000 | 15,000 |
| Postage and Box Rent | 524100 | 2 | 25 | 25 | 25 | 25 |
| Telephone | 524200 | 7,956 | 6,000 | 8,000 | 8,000 | 8,000 |
| Pager, Messenger, & Delivery Service | 524300 | | 400 | 400 | 400 | 400 |
| Radio and Television Services | 524400 | 830 | 1,000 | 1,000 | 1,000 | 1,000 |
| Monitoring Services | 524500 | 2,154 | 25,000 | 5,000 | 5,000 | 5,000 |
| Rentals | 525000 | 6,115 | 5,400 | 6,200 | 6,200 | 6,200 |
| Rentals Equipment | 525200 | 1,071 | 7,000 | 7,000 | 7,000 | 7,000 |

Iberville Parish Council
Plaquemine, Louisiana
Sales Tax Roads - 129
2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Maint Svcs (Contractual) Pest | 527400 | 1,178 | 2,200 | 2,200 | 2,200 | 2,200 |
| Maint Svcs(Contractual)Office | 527700 | 300 | 750 | 750 | 750 | 750 |
| Professional Services | 528000 | 206,837 | 300,000 | 300,000 | 300,000 | 300,000 |
| Insurance and Surety Bonds | 529000 | 28,000 | 28,000 | 32,000 | 32,000 | 32,000 |
| Insurance Auto Coverage | 529300 | 36,000 | 36,000 | 40,000 | 40,000 | 40,000 |
| Insurance Employee Liability | 529400 | 92,000 | 92,000 | 105,000 | 105,000 | 105,000 |
| Office Supplies | 531000 | 4,896 | 8,000 | 8,000 | 8,000 | 8,000 |
| Op Supplies Medical, Drugs | 532200 | 988 | 1,500 | 1,500 | 1,500 | 1,500 |
| Op Supplies - Janitorial | 532420 | 5,421 | 3,000 | 3,000 | 3,000 | 3,000 |
| Op Supplies Food and Clothing | 532500 | 16,777 | 15,000 | 18,000 | 18,000 | 18,000 |
| Op Supplies Maintenance of Buildings and Grounds | 532600 | 5,797 | 9,000 | 15,000 | 15,000 | 15,000 |
| Op Supplies Vehicle and Equipment | 532700 | 143,835 | 200,000 | 194,000 | 194,000 | 194,000 |
| Op Supplies - Fuel | 532750 | 303,184 | 325,000 | 325,000 | 325,000 | 325,000 |
| Materials Cement and Pipes/Fittings | 533400 | 2,019 | 10,000 | 10,000 | 10,000 | 10,000 |
| Materials Lumber, Wood Products | 533700 | 294 | 3,000 | 3,000 | 3,000 | 3,000 |
| Materials Miscellaneous | 533900 | 2,179 | 1,000 | 1,000 | 1,000 | 1,000 |
| Small Tools and Equipment | 534000 | 9,383 | 16,000 | 16,000 | 16,000 | 16,000 |
| Travel Convention, Seminar Reg. | 541400 | 357 | 3,450 | 3,450 | 3,450 | 3,450 |
| CDL License and Physicals | 574300 | 83 | 500 | 500 | 500 | 500 |
| Accounts Written Off | 580500 | 60,443 | | | | |
| Bridges, Viaducts and Grade Separation | 5720 | | | | | |
| Utilities Electrical Light and Power | 523100 | 40,670 | 30,000 | 30,000 | 30,000 | 30,000 |
| Rentals Buildings | 525100 | 100 | 100 | 100 | 100 | 100 |
| Capital Outlay - Public Works | 5853 | | | | | |
| Paved Streets | 5705 | | | | | |
| Infrastructure - other than buildings | 563000 | 3,279,174 | 1,000,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Acquisition of Equipment | 565000 | 42,306 | 250,000 | 250,000 | 250,000 | 250,000 |
| Building and System | 565200 | 44,627 | - | - | 200,000 | 200,000 |
| Total Expenditures | | <u>5,510,340</u> | <u>3,426,195</u> | <u>4,045,096</u> | <u>4,183,950</u> | <u>4,183,950</u> |
| Total Revenues VS Expenditures | | (1,081,240) | 1,213,230 | 25,120 | (113,734) | (113,734) |
| Beginning Fund Balance | | <u>6,590,270</u> | <u>3,612,600</u> | <u>5,509,030</u> | <u>5,534,150</u> | <u>5,334,150</u> |
| Ending Fund Balance | | <u>\$ 5,509,030</u> | <u>\$ 6,825,830</u> | <u>\$ 5,534,150</u> | <u>\$ 5,420,416</u> | <u>\$ 5,420,416</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Solid Waste Fund - 130
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|------------------------------|--------|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | | |
| Sales Taxes | 1102 | | | | | |
| Waste Collection | 5865 | | | | | |
| General Sales and Use | 412000 | \$ 4,384,924 | \$ 4,700,000 | \$ 3,900,000 | \$ 3,900,000 | \$ 3,900,000 |
| IGR Operating - Public Works | 1353 | | | | | |
| Waste Collection | 5865 | | | | | |
| Federal Grants | 431000 | 610 | | | | |
| Use of Money and Property | 16 | | | | | |
| Waste Collection | 5865 | | | | | |
| Interest Earnings | 461000 | 42,430 | 45,000 | 120,000 | 120,000 | 120,000 |
| Miscellaneous Revenues | 17 | | | | | |
| Waste Collection | 5865 | | | | | |
| Refunds of Expenditures | 492000 | 2,105 | 2,000 | 2,000 | 2,000 | 2,000 |
| Sale of Scrap Metal | 492400 | 4,129 | 2,000 | 2,000 | 2,000 | 2,000 |
| Sale of Fixed Assets | 24 | | | | | |
| Waste Collection | 5865 | | | | | |
| Proceeds from Sale of Assets | 491200 | 63,900 | - | - | - | - |
| Total Revenues | | <u>4,498,098</u> | <u>4,749,000</u> | <u>4,024,000</u> | <u>4,024,000</u> | <u>4,024,000</u> |

Expenditures

| | | | | | | |
|--|--------|-----------|-----------|-----------|-----------|-----------|
| Public Works | 53 | | | | | |
| Waste Collection | 5865 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 136,300 | 125,882 | 123,461 | 125,882 | 125,882 |
| Regular Salaries and Wages Overtime | 512200 | 97 | | 24 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 3,918 | 1,825 | 2,932 | 1,825 | 1,825 |
| Deferred Compensation | 515150 | 528 | | 650 | 1,300 | 1,300 |
| Emp Benefits Retirement Cont. | 515200 | 12,193 | 14,476 | 12,041 | 14,476 | 14,476 |
| Emp Benefits - health Insurance | 515300 | 15,525 | 22,108 | 16,687 | 22,108 | 22,108 |
| Employee Benefits-Life & Disability | 515310 | 278 | 270 | 270 | 270 | 270 |
| Emp Benefits Worker's Comp | 515400 | 3,697 | 3,858 | 3,732 | 3,858 | 3,858 |
| Unemployment Insurance | 515550 | 572 | 464 | 878 | 464 | 464 |
| Publication of Legal-Notices | 521100 | 197 | | | | |
| Solid Waste Residential | 523505 | 2,529,370 | 2,678,000 | 2,381,863 | 2,026,361 | 2,026,361 |
| Solid Waste Residential Boom Service | 523506 | | | 351,788 | 1,055,363 | 1,055,363 |
| Solid Waste Recycling | 523510 | 54,200 | 30,000 | 55,000 | 55,000 | 55,000 |
| Solid Waste Governmental Buildings | 523530 | 223,000 | 135,000 | 225,000 | 225,000 | 225,000 |
| Telephone | 524200 | 1,958 | 3,000 | 3,000 | 3,000 | 3,000 |
| Monitoring Services | 524500 | 2,413 | 2,600 | 2,600 | 2,600 | 2,600 |
| Rentals Buildings | 525100 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Professional Services | 528000 | 24,935 | | | | |
| Miscellaneous Contractual Service | 528900 | 105,712 | 110,000 | 110,000 | 110,000 | 110,000 |
| Insurance Auto Coverage | 529300 | 8,000 | 8,000 | 9,000 | 9,000 | 9,000 |
| Insurance Employee Liability | 529400 | 8,000 | 8,000 | 9,000 | 9,000 | 9,000 |
| Office Supplies | 531000 | 1,823 | 4,000 | 4,000 | 4,000 | 4,000 |

Iberville Parish Council
 Plaquemine, Louisiana
Solid Waste Fund - 130
 2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|---------------------------------------|--------|---------------------|----------------------|---------------------|---------------------|---------------------|
| Op Supplies - Janitorial | 532420 | 434 | 1,000 | 1,000 | 1,000 | 1,000 |
| Op Supplies Food and Clothing | 532500 | 44,719 | 45,000 | 45,000 | 45,000 | 45,000 |
| Op Supplies Vehicle and Equipment | 532700 | 46,617 | 35,000 | 35,000 | 35,000 | 35,000 |
| Op Supplies - Fuel | 532750 | 25,743 | 28,000 | 28,000 | 28,000 | 28,000 |
| Materials Miscellaneous | 533900 | 16,076 | 20,000 | 20,000 | 20,000 | 20,000 |
| Small Tools and Equipment | 534000 | 1,763 | 6,000 | 6,000 | 6,000 | 6,000 |
| Travel Transportation, Mileage | 541100 | | 1,500 | 1,500 | 1,500 | 1,500 |
| Travel Convention, Seminar Reg. | 541400 | | 1,500 | 1,500 | 1,500 | 1,500 |
| Accounts Written Off | 58050 | 2,660 | | | | |
| Capital Outlay - Public Works | 5853 | | | | | |
| Waste Collection | 5865 | | | | | |
| Acquisition of Equipment | 565000 | 108,927 | 75,000 | 75,000 | 10,000 | 10,000 |
| Total Expenditures | | <u>3,385,655</u> | <u>3,366,483</u> | <u>3,530,926</u> | <u>3,823,508</u> | <u>3,823,508</u> |
| Total Revenues VS Expenditures | | 1,112,443 | 1,382,517 | 493,074 | 200,492 | 200,492 |
| Beginning Fund Balance | | <u>5,745,452</u> | <u>6,952,852</u> | <u>6,857,895</u> | <u>7,350,969</u> | <u>7,350,969</u> |
| Ending Fund Balance | | <u>\$ 6,857,895</u> | <u>\$ 8,335,369</u> | <u>\$ 7,350,969</u> | <u>\$ 7,551,461</u> | <u>\$ 7,551,461</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Parishwide Water Operations SRF - 138
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---------------------------------------|--------|------------------|---------------------|---------------|---------------|---------------|
| Revenues | | | | | | |
| Sales Taxes | 1102 | | | | | |
| Water | 5920 | | | | | |
| General Sales and Use | 412000 | \$ 529,551 | \$ - | \$ - | \$ - | \$ - |
| Use of Money and Property | 16 | | | | | |
| Water | 5920 | | | | | |
| Interest Earnings | 461000 | 2,315 | - | 200 | - | - |
| Total Revenues | | <u>531,866</u> | <u>-</u> | <u>200</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | | | | |
| Transfers | 63 | | | | | |
| Water | 5920 | | | | | |
| Transfer to CIF | 580341 | | | | | |
| Transfer to WD #3 | 580358 | 3,233,631 | - | 16,063 | - | - |
| Total Expenditures | | <u>3,233,631</u> | <u>-</u> | <u>16,063</u> | <u>-</u> | <u>-</u> |
| Total Revenues VS Expenditures | | (2,701,765) | | (15,863) | | |
| Beginning Fund Balance | | <u>2,717,628</u> | <u>2,717,628</u> | <u>15,863</u> | <u>(0)</u> | <u>(0)</u> |
| Ending Fund Balance | | <u>\$ 15,863</u> | <u>\$ 2,717,628</u> | <u>\$ (0)</u> | <u>\$ (0)</u> | <u>\$ (0)</u> |

Iberville Parish Council
Plaquemine, Louisiana
Fire District #2 (Bayou Blue) - 140
2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | | |
| Property Taxes | 1101 | | | | | |
| Fire Protection | 5200 | | | | | |
| Ad Valorem Taxes | 411000 | \$ 80,859 | \$ 95,000 | \$ 81,000 | \$ 81,000 | \$ 81,000 |
| Sales Taxes | 1102 | | | | | |
| Fire Protection | 5200 | | | | | |
| General Sales and Use | 412000 | 180,999 | 200,000 | 160,000 | 160,000 | 160,000 |
| IGR Operating Public Safety | 1352 | | | | | |
| Fire Protection | 5200 | | | | | |
| Insurance Tax | 433540 | 5,732 | 5,735 | 5,237 | 5,735 | 5,735 |
| Use of Money and Property | 16 | | | | | |
| Fire Protection | 5200 | | | | | |
| Interest Earnings | 461000 | 2,708 | 3,000 | 5,500 | 5,500 | 5,500 |
| Total Revenues | | <u>270,298</u> | <u>303,735</u> | <u>251,737</u> | <u>252,235</u> | <u>252,235</u> |
| Expenditures | | | | | | |
| Public Safety | 52 | | | | | |
| Fire Protection | 5200 | | | | | |
| Utilities Electrical Light and Power | 523100 | | 3,675 | 3,675 | 4,043 | 3,675 |
| Utilities Gas | 523200 | | 2,100 | 2,300 | 2,310 | 2,300 |
| Utilities Water | 523300 | | 787 | 800 | 865 | 800 |
| Communications | 524000 | | 3,200 | 3,000 | 3,520 | 3,000 |
| Telephone | 524200 | | 5,250 | 5,250 | 5,775 | 5,250 |
| Radio and Television Services | 524400 | | 7,350 | | 8,085 | |
| Monitoring Services | 524500 | | 5,250 | 5,250 | 5,775 | 5,250 |
| Maintenance Autos, Trucks, Machinery and Equipment | 526400 | | 14,000 | 14,000 | 15,400 | 14,000 |
| Professional Services | 528000 | | 550 | 550 | 605 | 550 |
| Legal - Filing Fees | 528410 | | 310 | | 341 | |
| Professional Svcs Accounting, Auditing, Bookkeeping | 528500 | | 250 | 250 | 275 | 250 |
| Insurance and Surety Bonds | 529000 | | 3,307 | 3,307 | 3,638 | 3,000 |
| Insurance Auto Coverage | 529300 | | 34,125 | 36,268 | 34,130 | 36,268 |
| Insurance Employee Liability | 529400 | | 5,250 | 5,600 | 5,250 | 5,600 |
| Office Supplies | 531000 | | 1,100 | 500 | 1,210 | 500 |
| Op Supplies Medical, Drugs | 532200 | | 3,307 | 3,307 | 3,638 | 3,307 |
| Op Supplies Food and Clothing | 532500 | | 8,400 | 8,400 | 10,000 | 8,400 |
| Op Supplies Maintenance of Buildings and Grounds | 532600 | | 14,000 | 14,000 | 15,400 | 14,000 |
| Op Supplies Vehicle and Equipment | 532700 | | 22,050 | 22,050 | 24,255 | 22,050 |
| Op Supplies - Fuel | 532750 | | 8,820 | 5,000 | 9,720 | 5,000 |
| Travel Convention, Seminar Reg. | 541400 | | 4,200 | 4,200 | 4,200 | 4,200 |
| Fire Administration | 5205 | | | | | |
| Utilities Electrical Light and Power | 523100 | 3,505 | | | | |
| Utilities Gas | 523200 | 3,007 | | | | |
| Utilities Water | 523300 | 231 | | | | |

Iberville Parish Council
 Plaquemine, Louisiana
Fire District #2 (Bayou Blue) - 140
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---|--------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Insurance and Surety Bonds | 529000 | 3,150 | | | | |
| Insurance Auto Coverage | 529300 | 32,500 | | | | |
| Insurance Employee Liability | 529400 | 5,000 | | | | |
| Office Supplies | 531000 | 3,662 | | | | |
| Grants | 576000 | 245 | | | | |
| Fire Fighting | 5210 | | | | | |
| Op Supplies Food and Clothing | 532500 | 528 | | | | |
| Op Supplies Vehicle and Equipment | 532700 | 7,012 | | | | |
| Op Supplies - Fuel | 532750 | 4,039 | | | | |
| Fire Training | 5220 | | | | | |
| Travel Convention, Seminar | 541400 | 6,030 | | | | |
| Fire Communications | 5225 | | | | | |
| Communications | 524000 | 3,000 | | | | |
| Telephone | 524200 | 2,367 | | | | |
| Monitoring Services | 524500 | 2,154 | | | | |
| Fire Repair Services | 5230 | | | | | |
| Maintenance Autos and Trucks | 526300 | 10,993 | | | | |
| Maintenance Autos, Trucks, Machinery and Equipment | 526400 | | | | | |
| Op Supplies Maintenance of Buildings and Grounds | 532600 | 7,097 | | | | |
| Debt Service Principal | 59 | | | | | |
| Fire Stations and Buildings | 5240 | | | | | |
| Long-Term Debt Redeemed | 551000 | 62,661 | | | | |
| Debt Service Interest | 60 | | | | | |
| Fire Stations and Buildings | 5240 | | | | | |
| Interest on Long-Term Debt | 552000 | 863 | | | | |
| Capital Outlay - Public Safety | 5852 | | | | | |
| Fire Protection | 5200 | | | | | |
| Acquisition of Equipment | 565000 | - | 46,200 | 46,200 | 50,820 | 50,820 |
| Total Expenditures | | <u>158,044</u> | <u>193,481</u> | <u>183,907</u> | <u>209,255</u> | <u>188,220</u> |
| Total Revenues VS Expenditures | | 112,254 | 110,254 | 67,830 | 42,980 | 64,015 |
| Beginning Fund Balance | | <u>760,644</u> | <u>854,379</u> | <u>872,898</u> | <u>940,728</u> | <u>940,728</u> |
| Ending Fund Balance | | <u>\$ 872,898</u> | <u>\$ 964,633</u> | <u>\$ 940,728</u> | <u>\$ 983,708</u> | <u>\$ 1,004,743</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Medical Complex CDBG - 142
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|--------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | |
| IGR Operating - Public Health | 1354 | | | | | |
| Medical Services | 6020 | | | | | |
| Miscellaneous | 441099 | \$ 56,742 | \$ - | \$ 65,000 | \$ 65,000 | \$ 65,000 |
| FEES - Health & Human Services | 1454 | | | | | |
| Medical Services | 6020 | | | | | |
| Rents | 464000 | 1,637,647 | 1,569,446 | 1,509,446 | 1,569,446 | 1,569,446 |
| Use of Money and Property | 16 | | | | | |
| Medical Services | 6020 | | | | | |
| Interest Earnings | 461000 | 7,112 | 7,500 | 35,000 | 35,000 | 35,000 |
| Total Revenues | | <u>1,701,501</u> | <u>1,576,946</u> | <u>1,669,446</u> | <u>1,669,446</u> | <u>1,669,446</u> |
| Expenditures | | | | | | |
| Health and Welfare | 54 | | | | | |
| Medical Services | 6020 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 43,552 | 43,826 | 42,983 | 43,826 | 43,826 |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 3,184 | 3,353 | 3,205 | 3,352 | 3,352 |
| Deferred Compensation | 515150 | 1,950 | 1,950 | 1,912 | 1,950 | 1,950 |
| Emp Benefits - health Insurance | 515300 | 7,187 | 7,369 | 6,808 | 7,369 | 7,369 |
| Employee Benefits-Life & Disability | 515310 | 90 | 90 | 90 | 90 | 90 |
| Emp Benefits Worker's Comp | 515400 | 261 | 6,846 | 3,043 | 6,846 | 6,846 |
| Unemployment Insurance | 515550 | 155 | 155 | 292 | 155 | 155 |
| Operating Services | 520000 | | 430,000 | 430,000 | 430,000 | 430,000 |
| Telephone | 524200 | 6,216 | 7,000 | 7,000 | 7,000 | 7,000 |
| Rentals Buildings | 525100 | 28,143 | 32,200 | 32,200 | 32,200 | 32,200 |
| Maintenance Grounds | 526100 | 5,533 | 3,000 | 10,000 | 10,000 | 10,000 |
| Maintenance Buildings | 526200 | 13,290 | 5,000 | 20,000 | 20,000 | 20,000 |
| Professional Services | 528000 | 7,310 | 8,000 | 8,000 | 8,000 | 8,000 |
| Office Supplies | 531000 | 1,810 | 2,000 | 2,000 | 2,000 | 2,000 |
| Op Supplies - Janitorial | 532420 | 115 | | 200 | 200 | 200 |
| Op Supplies Food and Clothing | 532500 | 27 | | 500 | 500 | 500 |
| Op Supplies Vehicle and Equipment | 532700 | 3,405 | | 1,000 | 1,000 | 1,000 |
| Small Tools and Equipment | 534000 | 955 | | 5,000 | 5,000 | 5,000 |
| Medical Assistance | 576010 | 205,452 | 45,000 | 200,000 | 200,000 | 200,000 |
| Capital Outlay Health and Welfare | 5854 | | | | | |
| Medical Services | 6020 | | | | | |
| Acquisition of Equipment | 565000 | | | 15,000 | | |
| Acquisition of Buildings | 568000 | | | 250,000 | 500,000 | 500,000 |
| Debt Service Principal | 59 | | | | | |
| Medical Services | 6020 | | | | | |
| Long-Term Debt Redeemed | 551000 | 258,103 | 265,000 | - | - | - |
| Total Expenditures | | <u>586,738</u> | <u>860,789</u> | <u>1,039,233</u> | <u>1,279,488</u> | <u>1,279,488</u> |
| Total Revenues VS Expenditures | | <u>1,114,763</u> | <u>716,157</u> | <u>630,213</u> | <u>389,958</u> | <u>389,958</u> |
| Beginning Fund Balance | | <u>1,347,879</u> | <u>1,646,404</u> | <u>2,462,642</u> | <u>3,092,855</u> | <u>3,092,855</u> |
| Ending Fund Balance | | <u>\$ 2,462,642</u> | <u>\$ 2,362,561</u> | <u>\$ 3,092,855</u> | <u>\$ 3,482,813</u> | <u>\$ 3,482,813</u> |

Iberville Parish Council
Plaquemine, Louisiana
Community Service Block Grant - 146
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|---------------------------------------|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| IGR Operating - Public Health | 1354 | | | | | |
| Community Services Block Grant | 6130 | | | | | |
| Federal Grants | 431000 | \$ 102,462 | \$ 103,000 | \$ 96,416 | \$ 103,000 | \$ 103,000 |
| Total Revenues | | <u>102,462</u> | <u>103,000</u> | <u>96,416</u> | <u>103,000</u> | <u>103,000</u> |
| Expenditures | | | | | | |
| Health and Welfare | 54 | | | | | |
| Community Services Block Grant | 6131 | | | | | |
| Food Voucher | 576002 | | | 1,200 | | |
| Utility Assistance | 576028 | 102,462 | 98,000 | 95,000 | 98,000 | 103,000 |
| General Assistance | 576029 | | 5,000 | 1,500 | 5,000 | - |
| Total Expenditures | | <u>102,462</u> | <u>103,000</u> | <u>97,700</u> | <u>103,000</u> | <u>103,000</u> |
| Total Revenues VS Expenditures | | | | (1,284) | | |
| Beginning Fund Balance | | <u>4,801</u> | <u>4,801</u> | <u>4,801</u> | <u>3,517</u> | <u>3,517</u> |
| Ending Fund Balance | | <u>\$ 4,801</u> | <u>\$ 4,801</u> | <u>\$ 3,517</u> | <u>\$ 3,517</u> | <u>\$ 3,517</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Emergency 911 - 150
 2019 Budget

| Revenues | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|---|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Sales Taxes | 1102 | | | | | |
| 911 | 5533 | | | | | |
| General Sales and Use | 412000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 |
| IGR Operating Public Safety | 1352 | | | | | |
| 911 | 5533 | | | | | |
| Federal Grants | 431000 | 54,078 | | | | |
| FEES - Public Safety | 1452 | | | | | |
| 911 | 5533 | | | | | |
| 911 telephone fees - Regular | 442001 | 129,216 | 140,000 | 100,000 | 100,000 | 100,000 |
| 911-wireless | 5534 | | | | | |
| 911 Fees - Restricted | 442002 | 346,030 | 236,000 | 375,000 | 375,000 | 375,000 |
| Miscellaneous Revenues | 17 | | | | | |
| 911 | 5533 | | | | | |
| Refunds of Expenditures | 492000 | 15,450 | 15,000 | 15,000 | 15,000 | 15,000 |
| Total Revenues | | <u>844,774</u> | <u>691,000</u> | <u>790,000</u> | <u>790,000</u> | <u>790,000</u> |
| | | | | | | |
| Expenditures | | | | | | |
| Public Safety | 52 | | | | | |
| 911 | 5533 | | | | | |
| Regular Salaries and Wages Regular | 512100 | 322,809 | 393,077 | 348,852 | 388,604 | 388,604 |
| Regular Salaries and Wages Overtime | 512200 | 63,102 | | 32,791 | | |
| Emp Benefits FICA or Supplemental Retirement | 515100 | 5,611 | 5,700 | 5,548 | 5,635 | 5,635 |
| Deferred Compensation | 515150 | 8,670 | 9,646 | 8,246 | 8,554 | 8,554 |
| Emp Benefits Retirement | 515200 | 48,133 | 45,204 | 43,889 | 44,690 | 44,690 |
| Emp Benefits - health Insurance | 515300 | 49,738 | 73,694 | 53,798 | 66,325 | 66,325 |
| Employee Benefits-Life & Disability | 515310 | 870 | 900 | 900 | 900 | 900 |
| Emp Benefits Worker's Comp | 515400 | 2,052 | 2,752 | 2,426 | 2,720 | 2,720 |
| Unemployment Insurance | 515530 | 1,544 | 1,548 | 2,922 | 1,548 | 1,548 |
| Publication of Legal Notices | 521100 | | 200 | 303 | 200 | |
| Postage and Box Rent | 524100 | 9 | 100 | 2 | 150 | |
| Telephone | 524200 | 44,646 | 30,000 | 50,000 | 50,000 | 50,000 |
| Pager, Messenger & Delivery Service | 524300 | | 2,000 | 2,000 | 2,000 | 2,000 |
| Radio and Television Services | 524400 | | 400 | 400 | 400 | 400 |
| Maintenance Services (Contractual) | 527000 | 5,304 | 10,000 | 10,000 | 10,000 | 10,000 |
| Professional Services | 528000 | 22,024 | 5,000 | 5,000 | 6,000 | 6,000 |
| Professional Svcs Accounting, Auditing, Bookkeeping | 528500 | | 500 | 500 | 500 | 500 |
| Miscellaneous Contractual Service | 528900 | 2,632 | | | 4,000 | 4,000 |
| Insurance Employee Liability | 529400 | 19,000 | 20,000 | 21,250 | 21,250 | 21,250 |
| Office Supplies | 531000 | 8,350 | 4,000 | 4,000 | 5,000 | 5,000 |
| Op Supplies Food and Clothing | 532500 | 526 | 2,000 | 2,000 | 2,000 | 2,000 |
| Op Supplies Miscellaneous | 532900 | 428 | 500 | 500 | 500 | 500 |
| Travel Transportation, Mileage | 541100 | | 500 | 500 | 500 | 500 |
| Travel Convention, Seminar Reg | 541400 | | 500 | 500 | 500 | 500 |
| 911-Wireless | 5534 | | | | | |

Iberville Parish Council
 Plaquemine, Louisiana
Emergency 911 - 150
 2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--------------------------------|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Telephone | 524200 | | 2,000 | | | |
| Capital Outlay - Public Safety | 5852 | | | | | |
| 911 | 5533 | | | | | |
| Acquisition of Equipment | 565000 | 24,114 | 50,000 | 175,000 | 25,000 | 25,000 |
| Building and System | 565200 | 108,329 | 30,000 | | | 1 |
| Total Expenditures | | <u>737,891</u> | <u>690,221</u> | <u>771,327</u> | <u>646,976</u> | <u>646,627</u> |
| Total Revenues VS Expenditures | | 106,883 | 779 | 18,673 | 143,024 | 143,373 |
| Beginning Fund Balance | | <u>544,754</u> | <u>508,052</u> | <u>651,637</u> | <u>670,310</u> | <u>670,310</u> |
| Ending Fund Balance | | <u>\$ 651,637</u> | <u>\$ 508,831</u> | <u>\$ 670,310</u> | <u>\$ 813,334</u> | <u>\$ 813,683</u> |

Iberville Parish Council
Plaquemine, Louisiana
Section 8 Housing Fund - 152
2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---|--------|------------------|------------------|-----------------|-----------------|-----------------|
| Revenues | | | | | | |
| IGR Operating Hud Housing Assistance Payments | 1361 | | | | | |
| Public Housing | 7455 | | | | | |
| Federal Grants | 431000 | \$ 153,937 | \$ 130,750 | \$ 130,750 | \$ 130,750 | \$ 130,750 |
| Miscellaneous Revenues | 17 | | | | | |
| Public Housing | 7455 | | | | | |
| Refunds of Expenditures | 492000 | 25,210 | 23,500 | 23,500 | 23,500 | 23,500 |
| Total Revenues | | <u>179,147</u> | <u>154,250</u> | <u>154,250</u> | <u>154,250</u> | <u>154,250</u> |
| Expenditures | | | | | | |
| Housing Assistance Payments | 61 | | | | | |
| Public Housing | 7455 | | | | | |
| Publication of Legal Notices | 521100 | | 250 | 250 | 400 | 400 |
| Professional Svcs Accounting, Auditing, Bookkeeping | 528500 | | 2,500 | 2,500 | 2,500 | 2,500 |
| Office of Community Services Admin | 528510 | 1,918 | 1,500 | 1,500 | 1,500 | 1,500 |
| Administrative Fee | 528520 | 17,287 | 25,000 | 25,000 | 25,000 | 25,000 |
| Rent Assistance | 576020 | 159,874 | 125,000 | 127,750 | 127,750 | 127,750 |
| Total Expenditures | | <u>179,079</u> | <u>154,250</u> | <u>157,000</u> | <u>157,150</u> | <u>157,150</u> |
| Total Revenues VS Expenditures | | 68 | | (2,750) | (2,900) | (2,900) |
| Beginning Fund Balance | | <u>12,631</u> | <u>12,631</u> | <u>12,699</u> | <u>9,949</u> | <u>9,949</u> |
| Ending Fund Balance | | <u>\$ 12,699</u> | <u>\$ 12,631</u> | <u>\$ 9,949</u> | <u>\$ 7,049</u> | <u>\$ 7,049</u> |

Iberville Parish Council
Plaquemine, Louisiana
Disaster Relief Fund -153
2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|---------------------------------------|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Miscellaneous Revenues | 17 | | | | | |
| Natural Disaster Relief | 5649 | | | | | |
| Gifts and Donations | 473000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | | | | |
| Health and Welfare | 54 | | | | | |
| Natural Disaster Relief | 5649 | | | | | |
| General Assistance | 576029 | - | 79,534 | - | 79,534 | 79,534 |
| Total Expenditures | | <u>-</u> | <u>79,534</u> | <u>-</u> | <u>79,534</u> | <u>79,534</u> |
| Total Revenues VS Expenditures | | | (79,534) | | (79,534) | (79,534) |
| Beginning Fund Balance | | <u>79,534</u> | <u>79,534</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
 2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|---------------------------------------|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| IGR - Capital Outlay - Public Works | 1303 | | | | | |
| Public Works | 5600 | | | | | |
| Federal Grants | 431000 | \$ 948,917 | \$ 2,430,000 | \$ 2,800,000 | \$ 500,000 | \$ 500,000 |
| Total Revenues | | <u>948,917</u> | <u>2,430,000</u> | <u>2,800,000</u> | <u>500,000</u> | <u>500,000</u> |
| Expenditures | | | | | | |
| General Government | 51 | | | | | |
| Public Works | 5600 | | | | | |
| Professional Services | 528000 | 14,972 | 200,000 | 7,500 | | |
| Grants to Maringouin | 576230 | | 580,000 | 31,900 | | |
| Grants to Plaquemine | 576230 | 95,647 | | 7,318 | | |
| Grants to St. Gabriel | 576250 | 84,441 | | 2,759 | | |
| Capital Outlay - General Government | 5851 | | | | | |
| Public Works | 5600 | | | | | |
| Infrastructure - other than buildings | 563000 | 661,547 | | 87,568 | | |
| Construction In Progress Drainage | 568100 | 118,152 | 1,650,000 | 2,662,955 | 500,000 | 500,000 |
| Total Expenditures | | <u>974,759</u> | <u>2,430,000</u> | <u>2,800,000</u> | <u>500,000</u> | <u>500,000</u> |
| Total Revenues VS Expenditures | | (25,842) | | | | |
| Beginning Fund Balance | | <u>98,854</u> | <u>98,854</u> | <u>73,012</u> | <u>73,012</u> | <u>73,012</u> |
| Ending Fund Balance | | <u>\$ 73,012</u> | <u>\$ 98,854</u> | <u>\$ 73,012</u> | <u>\$ 73,012</u> | <u>\$ 73,012</u> |



REVENUES

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

General Sales and Use Tax

\$160,000 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 2019 will require a budget amendment.

Drainage Maintenance Fund:

Ad Valorem Taxes

The Assessor's Office provides the tax roll information. For the coming year, we 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.

Criminal Court Fund:

Statutory Payments to the General Fund

Louisiana statute provides for one half of cash balance to be transferred to the General Fund at the end of the year.

Visitor Enterprise Fund:

Hotel/Motel Tax

Two (2)% tax on hotel occupancy collected by the Iberville Sales Tax Office remitted and deposited in the Parish General Fund.

State Grants

Sales Tax Dedication received from the State for the Iberville Parish Visitor Fund.

Transfers In from the General Fund

Hotel/Motel tax alone does not cover the Visitor Enterprise Fund. We have budgeted \$250,000 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 \$63,000 has been budgeted for 2019; court support is budgeted to the extent collected. The Louisiana Supreme Court governs the drug court money.

Fire District #1 (East Side):

Ad Valorem Taxes

The Assessor's Office provides the tax roll information. For the coming year, we 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

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

General Sales and Use Taxes

We have dedicated \$1,000,000 for 2019 - 1% Sales and Use tax to the maintenance of Iberville Parish public buildings.

Vehicle and Equipment Replacement Fund:

General Sales and Use Taxes

The revenue transferred in from the Capital Improvement Fund supports this fund. We have budgeted a total of \$350,000 in Sales Tax Revenue for 2018 and \$350,000 for 2019.

Iberville Parish Solid Waste:

General Sales and Use Taxes

\$3,900,000 is budgeted for Sales and Use tax collections for 2019.

Fire District #2 (Bayou Blue):

Ad Valorem Taxes

The Assessor's Office provides the tax roll information. 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 2019 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 \$500,000 in the revenues. Should we receive a larger portion, the fund budget will be amended by ordinance.



EXPENDITURES

Bayou Sorrel/Pigeon Consolidated 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 \$1,100,000.

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 2019. Those awards for 2019 will require a budget amendment.

Drainage Maintenance:

Op Supplies/ Vehicle and Equipment

We have budgeted a total of \$308,000 for equipment maintenance for 2019.

Op Supplies/ Fuel

We have budgeted a total of \$150,000 to purchase fuel for 2019.

Acquisition of Equipment

We have budgeted a total of \$469,382 for purchase of drainage equipment.

Criminal Court Fund:

Statutory Transfer to the General Fund

We are required by law to transfer one-half of the surplus in the Criminal Court Fund at year end to the general fund. (LSA – RS 15:571.11)

Juror and Witness Fees

These fees are paid to Jurors and Witness for criminal court cases. Louisiana law mandates Iberville Parish cover those costs.



Substance Abuse Center:

Professional Services

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

Fire District #1 (East Side):

Communications

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

Building/Grounds/General Plant

Finish out 3rd phase of Station Renovation at an estimated cost of \$557,100.

Parish Transportation Fund:

Road Materials

A line item was budgeted in the amount of \$150,000 for 2019 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 2019.

Vehicle and Equipment Replacement Fund:

We have budgeted \$350,000 in 2019 to go toward the future purchase or lease/purchase of equipment and/or motor vehicles, except for Drainage, Public Building Maintenance and Solid Waste Equipment.

Sales Tax Roads:

Op Supplies Vehicle and Equipment

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

Professional Services/Iberville Bridge Study

This accounts for general engineering and the Iberville Bridge study.

Op Supplies Fuel

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

Capital Outlay – Infrastructure

\$550,000 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 2019.

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 roadside clean-up, by prison inmate work crews.

Fire District #2 (Bayou Blue):

Communications

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

Iberville Medical Complex CDBG:

Operating Services

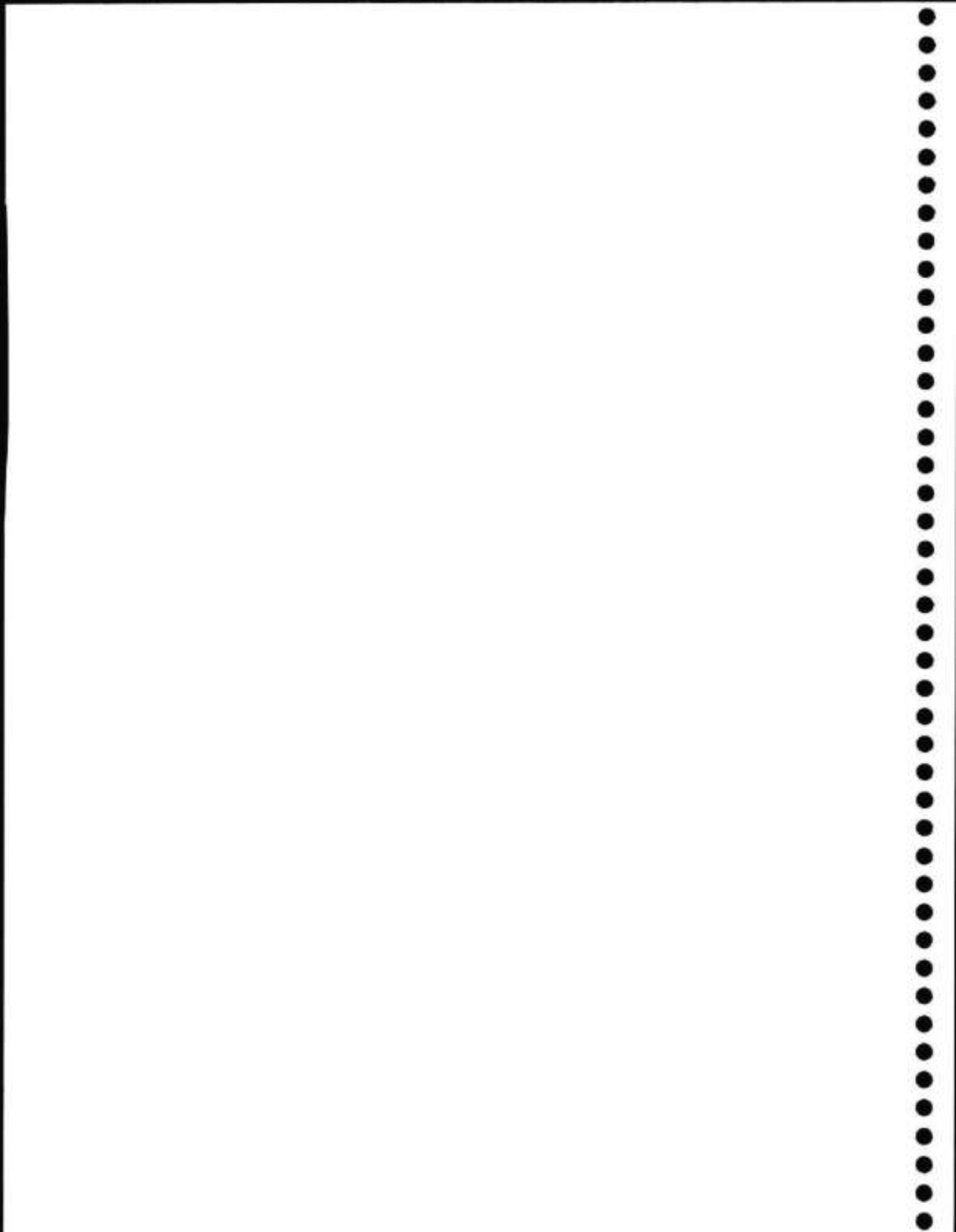
This line item accounts for indigent care services pursuant to our written contract with Ochsner.

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

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
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---------------------------------------|--------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | |
| Sales Taxes | 1102 | | | | | |
| Financial Administration | 4505 | | | | | |
| General Sales and Use | 412000 | \$ 1,604,973 | \$ 1,618,883 | \$ 1,618,883 | \$ 1,533,967 | \$ 1,533,967 |
| Miscellaneous Revenues | 17 | | | | | |
| Financial Administration | 4505 | | | | | |
| Refunds of Expenditures | 492000 | 9,968 | - | - | - | - |
| Total Revenues | | <u>1,614,941</u> | <u>1,618,883</u> | <u>1,618,883</u> | <u>1,533,967</u> | <u>1,533,967</u> |
| Expenditures | | | | | | |
| Debt Service Principal | 59 | | | | | |
| Financial Administration | 4505 | | | | | |
| Long-Term Debt Redeemed | 551000 | 585,000 | | | | |
| ST Bond Refunding 2016 | 4521 | | | | | |
| Long-Term Debt Redeemed | 551000 | | 630,000 | 630,000 | 630,000 | 630,000 |
| Paved Streets | 5705 | | | | | |
| Long-Term Debt Redeemed | 551000 | 585,000 | 615,000 | 615,000 | 645,000 | 645,000 |
| Debt Service Interest | 60 | | | | | |
| Financial Administration | 4505 | | | | | |
| Interest on Long-Term Debt | 552000 | 11,700 | 38,100 | 38,100 | 12,900 | 12,900 |
| ST Bond Refunding 2016 | 4521 | | | | | |
| Interest on Long-Term Debt | 552000 | 286,637 | 303,450 | 303,450 | 292,650 | 292,650 |
| Paved Streets | 5705 | | | | | |
| Interest on Long-Term Debt | 552000 | 62,650 | - | - | - | - |
| Total Expenditures | | <u>1,530,987</u> | <u>1,588,550</u> | <u>1,588,550</u> | <u>1,606,550</u> | <u>1,606,550</u> |
| Total Revenues VS Expenditures | | 83,954 | 30,333 | 30,333 | (66,583) | (66,583) |
| Beginning Fund Balance | | <u>1,492,194</u> | <u>1,524,674</u> | <u>1,576,148</u> | <u>1,606,481</u> | <u>1,606,481</u> |
| Ending Fund Balance | | <u>\$ 1,376,148</u> | <u>\$ 1,555,007</u> | <u>\$ 1,606,481</u> | <u>\$ 1,370,898</u> | <u>\$ 1,539,898</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Sales Tax Bond Reserve - 235
 2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--------------------------------|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Use of Money and Property | 16 | | | | | |
| Paved Streets | 5705 | | | | | |
| Interest Earnings | 461000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | | - | - | - | - | - |
| Expenditures | | | | | | |
| Transfers out | 63 | | | | | |
| Paved Streets | 5705 | | | | | |
| Transfers to Capital Improv | 580341 | - | - | 32,480 | - | - |
| Total Expenditures | | - | - | 32,480 | - | - |
| Total Revenues VS Expenditures | | | | (32,480) | | |
| Beginning Fund Balance | | 32,480 | - | 32,480 | - | - |
| Ending Fund Balance | | \$ 32,480 | \$ - | \$ - | \$ - | \$ - |

Iberville Parish Council
 Plaquemine, Louisiana
2015 DHH Loan Reserve - 237
 2019 Budget

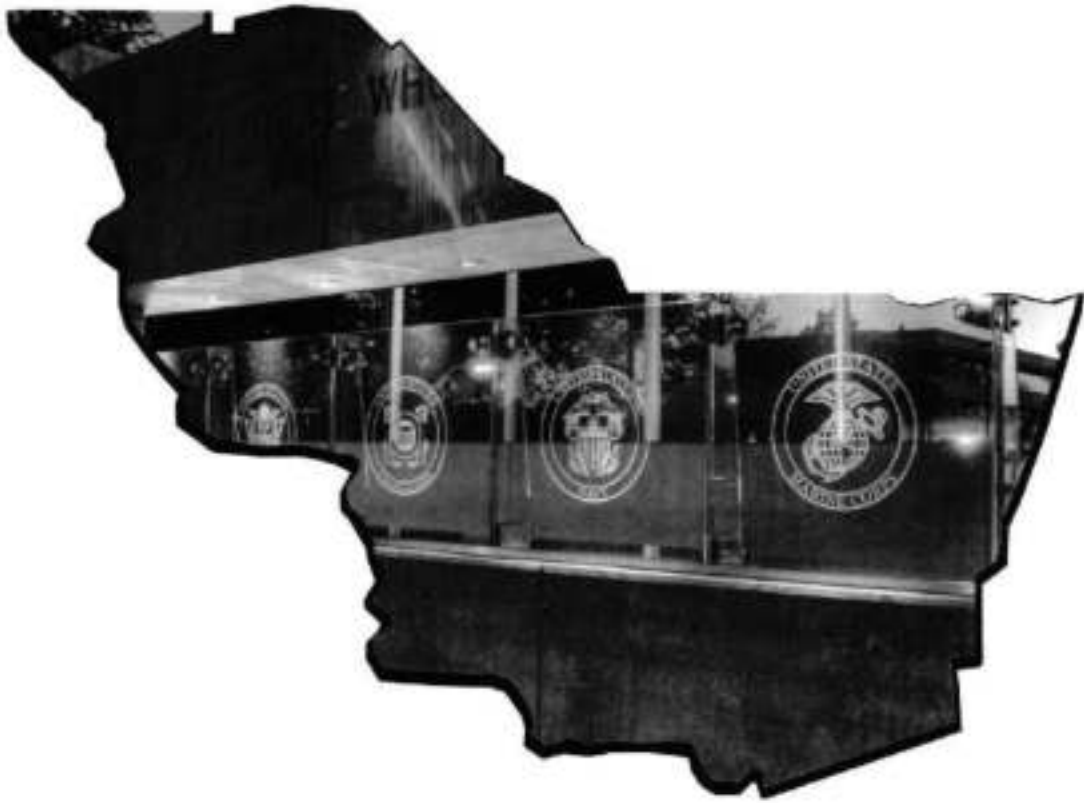
| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|-------------------------------|----|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Use of Money and Property | 16 | | | | | |
| Water | | 5920 | | | | |
| Interest Earnings | | 461000 | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | | | | |
| Debt Service Principal | 59 | | | | | |
| Paved Streets | | 5705 | | | | |
| Professional Services | | 528000 | | | | |
| Total Expenditures | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenues VS | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Beginning Fund Balance | | <u>236,189</u> | <u>236,189</u> | <u>236,189</u> | <u>236,189</u> | <u>236,189</u> |
| Ending Fund Balance | | <u>\$ 236,189</u> | <u>\$ 236,189</u> | <u>\$ 236,189</u> | <u>\$ 236,189</u> | <u>\$ 236,189</u> |

Iberville Parish Council
 Plaquemine, Louisiana
DHH Loan Debt Service Fund - 238
 2019 Budget

| | | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---------------------------------------|--------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Sales Taxes | 1102 | | | | | |
| Water | 5920 | | | | | |
| General Sales and Use | 412000 | \$ 480,770 | \$ 482,000 | \$ 482,000 | \$ 482,000 | \$ 482,000 |
| Total Revenues | | <u>480,770</u> | <u>482,000</u> | <u>482,000</u> | <u>482,000</u> | <u>482,000</u> |
| Expenditures | | | | | | |
| Debt Service Principal | 59 | | | | | |
| Water | 5920 | | | | | |
| Long Term Debt Redeemed | 551000 | | | 180,000 | 262,000 | 262,000 |
| Debt Service Interest | 60 | | | | | |
| Water | 5920 | | | | | |
| Interest on Long Term Debt | 552000 | 127,716 | 250,000 | 250,000 | 250,000 | 250,000 |
| Total Expenditures | | <u>127,716</u> | <u>250,000</u> | <u>430,000</u> | <u>512,000</u> | <u>512,000</u> |
| Total Revenues VS Expenditures | | 353,054 | 232,000 | 52,000 | (30,000) | (30,000) |
| Beginning Fund Balance | | <u>505,626</u> | <u>859,911</u> | <u>858,680</u> | <u>910,680</u> | <u>910,680</u> |
| Ending Fund Balance | | <u>\$ 858,680</u> | <u>\$ 1,091,911</u> | <u>\$ 910,680</u> | <u>\$ 880,680</u> | <u>\$ 880,680</u> |

**This page contains
no financial data.**

CAPITAL PROJECT FUNDS





OVERVIEW

Capital Project Funds account for the financial resources used for the acquisition, construction, and improvement of major capital facilities not reported in other governmental funds. For the budget year 2019, the Parish will maintain three (3) capital project funds. Those funds are:

- The *Capital Improvement Fund* accounts for small capital outlay projects funded solely through 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 accounts for 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 budgeted on infrastructure enhancements as new tenants become available.

BUDGET HIGHLIGHTS

- In the *Capital Improvement Fund* - \$800,000 is budgeted in 2019 for a senior center building in North Iberville. \$200,000 is budgeted for the construction of a rifle range
-
- The *WD3 Line Extension Project DHH Fund* – accounts for a total \$1,000,000 budgeted on waterline enhancements in WD#3.

OPERATIONAL IMPACT

Capital Improvements have impact the operational budget to the extent that they lessen the recurrence of costly ongoing maintenance. Iberville takes the approach that constantly improving all capital assets will decrease operational cost and efficiency overall. Listed below are examples of capital projects specifically designed to lower cost of operations:

- Replacement of vehicles at 100k to 150k miles or 5 years of age to alleviate costly maintenance of aging vehicles.
- Crack sealing program for all parish roads to extend the life of each roadway.
- Cathodic Protection on gas lines drastically improve the lifetime of those lines.
- Ongoing budgeted maintenance of all buildings increase the operation efficiency and lower the maintenance costs of those buildings.

Iberville Parish Council
 Plaquemine, Louisiana
5-Year Capital Improvement Budget
 2019 Budget
 (Budget Years 2019 to 2023)

| | 2019 Proposed | 2020 Year 2 | 2021 Year 3 | 2022 Year 4 | 2023 Year 5 |
|--|-------------------|--------------------|-------------------|---------------------|-------------------|
| Revenues | | | | | |
| General Sales and Use Tax for Capital Improvement Fund | \$ 2,330,000 | \$ 2,700,000 | \$ 3,200,000 | \$ 3,200,000 | \$ 2,500,000 |
| Interest Earnings | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Federal Grants | | | | | |
| State Grants | | | | | |
| Intergovernmental Revenues | 16,062 | | | | |
| Proceeds from General Long Term Debt | 1,000,000 | - | - | - | - |
| Total Revenues | <u>3,376,062</u> | <u>2,730,000</u> | <u>3,230,000</u> | <u>3,230,000</u> | <u>2,530,000</u> |
| Expenditures | | | | | |
| General Government | | | | | |
| Professional Services - Engineering | | 200,000 | 200,000 | 200,000 | 200,000 |
| Building /Grounds/General Plant | 500,000 | 1,000,000 | | | |
| Jail -Building Construction | | | | | |
| Animal Control | 300,000 | | | | |
| Rifle Range/Recreational Facilities | 700,000 | | | | |
| Capital Improvement Projects | | 1,500,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Water | | | | | |
| Construction in Progress | 1,000,000 | | | | |
| Road Construction Capital Improvement Fund | | | | | |
| Construction in Progress Roads | | | | | |
| Paved Streets | | | | | |
| Construction in Progress Roads | | 500,000 | 500,000 | 500,000 | 500,000 |
| Programs for Elderly | | | | | |
| Professional Services | | | | | |
| Capital Outlay | 800,000 | | | | |
| Economic Development | | | | | |
| Construction in Progress | | | | | |
| Total Expenditures | <u>3,300,000</u> | <u>3,200,000</u> | <u>2,700,000</u> | <u>2,700,000</u> | <u>2,700,000</u> |
| Total Revenues vs Expenditures | 76,062 | (470,000) | 530,000 | 530,000 | (170,000) |
| Projected Beginning Fund Balance | <u>380,216</u> | <u>456,278</u> | <u>(13,722)</u> | <u>516,278</u> | <u>1,046,278</u> |
| Projected Ending Fund Balance | <u>\$ 456,278</u> | <u>\$ (13,722)</u> | <u>\$ 516,278</u> | <u>\$ 1,046,278</u> | <u>\$ 876,278</u> |

Iberville Parish Council
Plaquemine, Louisiana
Capital Improvement Fund - 341
2019 Budget

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|-------------|---------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | |
| Sales Tax | 1102 | | | | |
| Public Works | 5000 | | | | |
| General Sales and Use | 412000 | \$ 2,643,295 | \$ 2,725,000 | \$ 2,330,000 | \$ 2,330,000 |
| Use of Money and Property | 16 | | | | |
| Public Works | 5000 | | | | |
| Interest Earnings | 461000 | 21,437 | 25,000 | 30,000 | 30,000 |
| Miscellaneous Revenues | 17 | | | | |
| Water | 5920 | | | | |
| Refunds of Expenditures | 402000 | 47,795 | | | |
| Transfer In | 18 | | | | |
| Paved Streets | 3705 | | | | |
| Transfer from Sales Tax Bond Reser | 463235 | | | 32,480 | |
| Water | 5920 | | | | |
| Transfer from WD#3 | 483000 | - | - | 16,063 | - |
| Total Revenues | | <u>2,712,527</u> | <u>2,750,000</u> | <u>2,408,543</u> | <u>2,360,000</u> |
| Expenditures | | | | | |
| Capital Outlay - General Government | 5851 | | | | |
| General Governmental Buildings and Plant | 4630 | | | | |
| Building and System | 563200 | | | | |
| Construction in Progress - Buildings | 568000 | 3,566,537 | 850,000 | 850,000 | 500,000 |
| Rifle Range | 7055 | | | | |
| Building and System | 565200 | 135,741 | | | |
| Capital Outlay - Public Safety | 5852 | | | | |
| Jail | 5623 | | | | |
| Building and System | 563200 | 1,164,805 | | 500,000 | |
| Capital Outlay - Public Works | 5853 | | | | |
| Drainage and Flood Control | 5800 | | | | |
| Construction in Progress - Buildings | 568000 | | 200,000 | | |
| Gas | 5915 | | | | |
| Construction in Progress - Natural Ga | 568600 | 926 | | | |
| Capital Outlay - Health and Welfare | 5854 | | | | |
| Water | 5920 | | | | |
| Construction in Progress - Buildings | 568000 | | | | |
| Construction in Progress - Water | 568600 | 7,677 | | | |
| Medical Services | 6020 | | | | |
| Building and System | 565200 | 379,215 | | | |
| Animal Control | 6045 | | | | |
| Construction in Progress - Buildings | 568000 | | 400,000 | 300,000 | 300,000 |
| Programs for the Elderly | 6115 | | | | |
| Professional Fees Engineering | 528000 | 150,029 | | | |
| Construction in Progress - Buildings | 568000 | 82,300 | 800,000 | 800,000 | 800,000 |
| Capital Outlay - Culture and Recreation | 5855 | | | | |
| Special Recreation Facilities | 7000 | | | | |
| Construction in Progress | 568000 | | | 500,000 | 500,000 |
| Rifle Range | 7055 | | | | |
| Building and System | 565200 | | 300,000 | 650,000 | 300,000 |
| Transfers | 63 | | | | |
| Water | 3020 | | | | |
| Transfers to the West Terrace | | | | | |
| Subdivision Fund | 580364 | 24,103 | - | - | - |
| Total Expenditures | | <u>5,511,333</u> | <u>2,750,000</u> | <u>3,100,000</u> | <u>2,300,000</u> |
| Total Revenues VS Expenditures | | <u>(2,798,806)</u> | | <u>(691,457)</u> | <u>60,000</u> |
| Beginning Fund Balance | | <u>3,925,216</u> | <u>270,216</u> | <u>1,126,610</u> | <u>435,153</u> |
| Ending Fund Balance | | <u>\$ 1,126,610</u> | <u>\$ 270,216</u> | <u>\$ 435,153</u> | <u>\$ 495,153</u> |

Iberville Parish Council
 Plaquemine, Louisiana
WD3 Line Extension Project DHH - 364
 2019 Budget

| | | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|---|--------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Use of Money and Property | 16 | | | | | |
| Water | 5920 | | | | | |
| Interest Earnings | 461000 | \$ 34 | \$ - | \$ - | \$ - | - |
| Transfers In | 18 | | | | | |
| Water | 5920 | | | | | |
| Transfers from Capital Improvement Fund | 485341 | 24,103 | | | | |
| Loan Proceeds | 23 | | | | | |
| Water | 5920 | | | | | |
| Proceeds from General Long-Term Loans | 481000 | 1,050,035 | 1,600,000 | 1,600,000 | 1,000,000 | 1,000,000 |
| Total Revenues | | <u>1,074,172</u> | <u>1,600,000</u> | <u>1,600,000</u> | <u>1,000,000</u> | <u>1,000,000</u> |
| Expenditures | | | | | | |
| Capital Outlay - Health and Welfare | 5854 | | | | | |
| Water | 5020 | | | | | |
| Construction in Progress - Build | 568000 | | 1,600,000 | 1,600,000 | 1,000,000 | 1,000,000 |
| Construction in Progress - Water | 568400 | 1,084,187 | - | - | - | - |
| Total Expenditures | | <u>1,084,187</u> | <u>1,600,000</u> | <u>1,600,000</u> | <u>1,000,000</u> | <u>1,000,000</u> |
| Total Revenues VS Expenditures | | (10,015) | | | | |
| Beginning Fund Balance | | <u>10,015</u> | <u>10,015</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Ending Fund Balance | | <u>\$ -</u> | <u>\$ 10,015</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Iberville Parish Council
 Plaquemine, Louisiana
Iberville Industrial Park - 366
 2019 Budget

| | <u>2017 Actual</u> | <u>2018 Original</u> | <u>2018 Revised</u> | <u>2019 Request</u> | <u>2019 Budget</u> |
|--------------------------------|--------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | |
| Sale of Investments | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | - | - | - | - | - |
| Expenditures | | | | | |
| construction in Progress | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - |
| 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

Sales tax collections mainly fund The Capital Improvement Fund. Due to a decrease in collections from sales tax audits revenues decreased for 2018.

Utility Department Water Line Extension Project DHH:

General Sales and Use

The DHH loan funds this project.

EXPENDITURES

Capital Improvement Fund:

Buildings / Grounds / Plants

\$500,000 was budgeted for parking lot, parapet and courtyard repairs at courthouse in 2019.

Programs for Elderly – Construction in Progress

\$800,000 is budgeted in 2019 for the construction of a Senior Center in North Iberville.

Animal Control – Construction in Progress

\$300,000 is budgeted in 2019 for the construction and addition at Animal Control.

Rifle Range – Construction in Progress

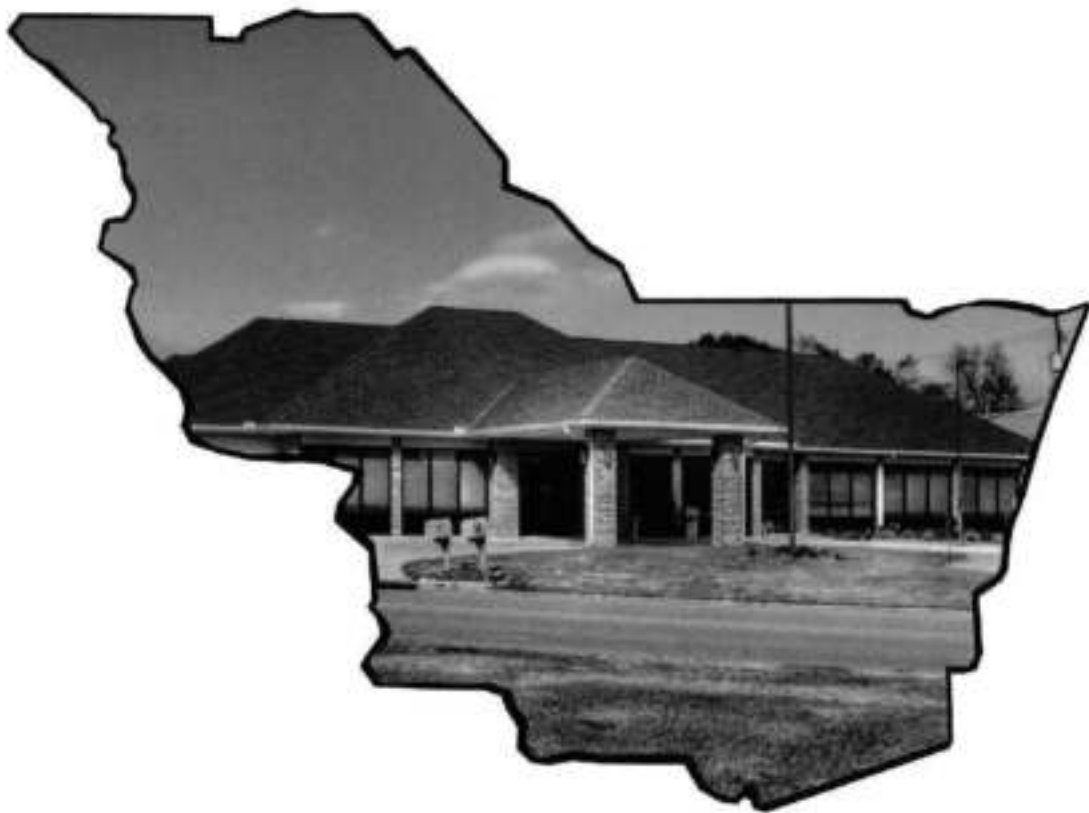
\$200,000 is budgeted in 2019 for the completion of the rifle range.

Utility Department Line Extension Project DHH:

Construction in Progress

The Utility Department started the waterline enhancement project in 2015 and will continue into 2019. 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 2019 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
2019 Budget

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|----------------|----------------|----------------|----------------|----------------|
| Revenues | | | | | |
| Sales Tax | \$ 785,728 | \$ 839,560 | \$ 851,660 | \$ 875,360 | \$ 875,360 |
| Occupational License | - | 2,000 | - | - | - |
| Total Receipts | <u>785,728</u> | <u>841,560</u> | <u>851,660</u> | <u>875,360</u> | <u>875,360</u> |
| Expense | | | | | |
| Administrative Salaries | 184,415 | 182,000 | 185,000 | 185,000 | 185,000 |
| Retirement | 22,417 | 25,000 | 25,000 | 25,000 | 25,000 |
| Medicare | 2,681 | 2,800 | 2,800 | 2,800 | 2,800 |
| Health Insurance | 28,750 | 30,000 | 30,000 | 30,000 | 30,000 |
| Worker's Compensation | 1,077 | 1,200 | 1,200 | 1,200 | 1,200 |
| Unemployment Insurance | 617 | 600 | 700 | 700 | 700 |
| Employee Benefit - Life & Disability | 360 | 360 | 360 | 360 | 360 |
| Employee Benefit - Deferred | 6,957 | 6,000 | 7,300 | 7,500 | 7,500 |
| Travels | 60 | 300 | 300 | 500 | 500 |
| Vehicle Expense | 586 | 3,000 | 1,500 | 1,500 | 1,500 |
| Mileage | | | | | |
| Lodging | 675 | 1,000 | 1,000 | 1,000 | 1,000 |
| Meals | | 500 | 200 | 200 | 200 |
| Postage | 9,808 | 12,000 | 11,000 | 11,000 | 11,000 |
| Insurance (Bonds) | 250 | 300 | 300 | 300 | 300 |
| Rent - Office | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 |
| Office Supplies | 13,500 | 13,000 | 14,000 | 14,000 | 14,000 |
| Telephone Expense | 1,980 | 2,500 | 2,500 | 2,500 | 2,500 |
| Professional Services Fees | 4,228 | 4,000 | 4,500 | 4,500 | 4,500 |
| Audit Fees | 412,080 | 450,000 | 450,000 | 450,000 | 450,000 |
| Accounting Fees | 2,450 | 2,500 | 2,500 | 2,500 | 2,500 |
| Bank Service Charges | 3,526 | 3,500 | 3,800 | 4,000 | 4,000 |
| Legal Fees | 48,392 | 70,000 | 70,000 | 70,000 | 70,000 |
| Uniforms | 396 | 800 | 500 | 800 | 800 |
| Seminars | 1,075 | 1,200 | 1,200 | 1,200 | 1,200 |
| Equipment Maintenance | 662 | 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 | | | |
| Publications | | | | | |
| Acquisition of Equipment | 16,161 | | 9,000 | 32,000 | 32,000 |
| Miscellaneous Repairs | | | | | |
| Miscellaneous Expense | 807 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total Disbursements | <u>785,728</u> | <u>841,560</u> | <u>851,660</u> | <u>875,360</u> | <u>875,360</u> |
| Total Receipts vs Disbursements | | | | | |
| Beginning Fund Balance | - | - | - | - | - |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - |

Iberville Parish Council
 Plaquemine, Louisiana
Utility Department
 2019 Budget

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--|------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | |
| Natural Gas Office | | | | | |
| Residential Sales | \$ 1,237,471 | \$ 1,400,000 | \$ 1,400,000 | \$ 1,400,000 | \$ 1,400,000 |
| Commercial Sales | 805,158 | 915,000 | 915,000 | 915,000 | 915,000 |
| Industrial Sales | 17,980 | 25,000 | 25,000 | 30,000 | 30,000 |
| Unbilled Gas Sales | 62,067 | | | | |
| Prisons | 194,568 | 240,000 | 240,000 | 300,000 | 300,000 |
| Penalties | 16,424 | 22,000 | 22,000 | 25,000 | 25,000 |
| Interest | 3,094 | 5,000 | 5,000 | 6,000 | 6,000 |
| Bad Debt Recovery | | 500 | 500 | 500 | 500 |
| Miscellaneous Charges | 7,440 | 10,000 | 10,000 | 11,000 | 11,000 |
| Miscellaneous Income | 10,841 | 50,000 | 20,000 | 20,000 | 20,000 |
| Sale of Scrap Materials | | 1,000 | 1,000 | 1,000 | 1,000 |
| Insurance Proceeds | | | | | |
| Pension Exp Income | 8,077 | | | | |
| Transfer In | 33,232 | | | | |
| Proceeds from Sale of Assets | 17,128 | | | | |
| Total Gas Service | 2,415,470 | 2,668,500 | 2,638,500 | 2,708,500 | 2,708,500 |
| Intracoastal Water System (WAS) | | | | | |
| Sale of Scrap Materials | 210 | | 500 | 500 | 500 |
| Sales to Georgia Gulf | 55,468 | 110,000 | 110,000 | 110,000 | 110,000 |
| Service Charges | 3,200 | 20,000 | 20,000 | 15,000 | 15,000 |
| Multi-Residential | 40,058 | 48,000 | 48,000 | 48,000 | 48,000 |
| Residential | 638,529 | 1,300,000 | 1,300,000 | 1,300,000 | 1,500,000 |
| Commercial | 153,028 | 200,000 | 200,000 | 200,000 | 200,000 |
| Penalties | 12,308 | 25,000 | 25,000 | 25,000 | 25,000 |
| Interest Income | 416 | 1,500 | 1,500 | 2,000 | 2,000 |
| Miscellaneous Income | 307 | 5,000 | 5,000 | 2,000 | 2,000 |
| Bad Debt Recovery | | 100 | 100 | 500 | 500 |
| Water District #3 Service Lines | 3,765 | | | | |
| Water District #3 Maintenance | 18,776 | | | | |
| Water District #3 Management Fees | 131,880 | | | | |
| Water District #3 Reconnect Fees | 1,075 | | | | |
| Pension Exp Income | 4,080 | | | | |
| Refund of Expenses WDS | - | - | - | - | - |
| Total Water Service | 1,071,160 | 1,700,600 | 1,710,100 | 1,703,000 | 1,703,000 |
| Sewer | | | | | |
| Miscellaneous | | 100 | 100 | 100 | 100 |
| All Sewer Areas | 234,913 | 240,000 | 240,000 | 235,000 | 235,000 |
| Interest | 77 | 100 | 100 | 500 | 500 |
| Transfer to Water Dist. No. 3 | | | | | |
| Total Sewer | 234,991 | 240,200 | 240,200 | 235,600 | 235,600 |
| Highway 1148 | | | | | |
| Residential Sales | 77,952 | 90,000 | 90,000 | 90,000 | 90,000 |
| Commercial Sales | 47,398 | 48,000 | 50,000 | 50,000 | 50,000 |
| Industrial Sales | 12,777 | 15,000 | 15,000 | 15,000 | 15,000 |

Iberville Parish Council
 Plaquemine, Louisiana
Utility Department
 2019 Budget

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Penalties | 1,050 | 1,500 | 1,500 | 1,500 | 1,500 |
| Unbilled Revenue | 562 | | | | |
| Miscellaneous Revenue | 1,703 | 4,000 | 4,000 | 4,000 | 4,000 |
| Miscellaneous Income | | | | | |
| Safe Drinking Water | | | | | |
| Bad Debt Recovery | - | - | - | - | - |
| Total Highway 1148 | 161,442 | 156,500 | 160,500 | 160,500 | 160,500 |
| North Iberville Water | | | | | |
| Property Tax | 42 | | | | |
| Other Sales | | 1,000 | 1,000 | 1,000 | 1,000 |
| Residential Sales | 142,668 | 145,000 | 145,000 | 145,000 | 145,000 |
| Commercial Sales | 11,207 | 13,000 | 13,000 | 13,000 | 13,000 |
| Municipal Sales | 86,019 | 95,000 | 95,000 | 95,000 | 95,000 |
| Penalties | 1,096 | 1,200 | 1,200 | 1,200 | 1,200 |
| Unbilled Revenue | (1,872) | | | | |
| Miscellaneous Revenue | 1,018 | 2,000 | 2,000 | 1,000 | 1,000 |
| Miscellaneous Income | 150 | | | | |
| Safe Drinking Water | | | | | |
| Bad Debt Recovery | 0 | - | - | - | - |
| Total North Iberville Water | 200,517 | 257,200 | 257,200 | 256,200 | 256,200 |
| East Iberville Water | | | | | |
| Residential Sales | 488,705 | 505,000 | 500,000 | 500,000 | 500,000 |
| Commercial Sales | 1,120,264 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| Penalties | 41,399 | 55,000 | 40,000 | 40,000 | 40,000 |
| Unbilled Revenue | (1,282) | | | | |
| Service Charges | 15,210 | 20,000 | 20,000 | 27,000 | 27,000 |
| Lease of Lines | 600 | 2,400 | 2,400 | 2,400 | 2,400 |
| Miscellaneous Revenue | 1,500 | 1,000 | 1,000 | 3,000 | 3,000 |
| Miscellaneous Income | 4,654 | | 500 | 500 | 500 |
| Property Tax | 13 | | | | |
| Interest | 106 | 500 | 500 | 500 | 500 |
| Refund of Expenditures | 32,440 | - | - | - | - |
| Total East Iberville Water | 1,710,611 | 1,763,900 | 1,764,400 | 1,773,400 | 1,773,400 |
| Other Revenues | | | | | |
| Federal Grants | | | | | |
| Contributed Capital | | | | | |
| Meter Deposit Miscellaneous Revenue | | | | | |
| Meter Deposits Interest | | | | | |
| AT&T | 11,410.00 | | | | |
| Transfer to AT&T | - | - | - | - | - |
| Total Other Revenues | 11,410 | - | - | - | - |
| Total Revenues | 5,825,410 | 6,795,900 | 6,770,900 | 6,837,200 | 6,837,200 |

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2019 Budget

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | | |
| Natural Gas | | | | | |
| Administrative Salaries | | | | | |
| Field Salaries | 408,791 | 575,000 | 415,000 | 415,000 | 415,000 |
| Clerical Salaries | 179,417 | 178,000 | 190,000 | 190,000 | 190,000 |
| Fringe Benefits | 258,895 | 260,000 | 200,000 | 265,000 | 265,000 |
| Unemployment Insurance | 3,050 | 4,000 | 4,000 | 4,000 | 4,000 |
| Drug Screening & Medical | 1,690 | 2,500 | 2,500 | 2,500 | 2,500 |
| Dues and Subscriptions | 512 | 750 | 750 | 750 | 750 |
| Publication | 553 | 2,000 | 2,000 | 2,000 | 2,000 |
| Utilities Expense | | 7,300 | | | |
| Postage | 41,214 | 45,000 | 45,000 | 42,000 | 42,000 |
| Phones and Pages | 13,280 | 16,000 | 16,000 | 18,000 | 18,000 |
| LA One Call | 2,990 | 4,000 | 4,000 | 4,000 | 4,000 |
| Equipment Rental | 1,859 | 10,000 | 10,000 | 10,000 | 10,000 |
| Service Charges | 1,975 | 1,000 | 2,600 | 2,600 | 2,600 |
| Building and Maintenance Supplies | 5,134 | 15,000 | 15,000 | 10,000 | 10,000 |
| Maintenance of Mains | 6,962 | 15,000 | 15,000 | 10,000 | 10,000 |
| Cathodic Protection | 29,962 | 30,000 | 30,000 | 30,000 | 30,000 |
| Cathodic Protection Utilities | 4,023 | 4,500 | 4,500 | 4,500 | 4,500 |
| Maintenance of Meters | 9,192 | 35,000 | 35,000 | 35,000 | 35,000 |
| Field Equipment Maintenance | 7,507 | 20,000 | 20,000 | 15,000 | 15,000 |
| Machine Maintenance | 14,767 | 15,000 | 15,000 | 15,000 | 15,000 |
| Computer License | 2,896 | 20,000 | 20,000 | 20,000 | 20,000 |
| Professional Fees | 25,978 | 50,000 | 50,000 | 50,000 | 50,000 |
| Severities and Recordings | 723 | 1,500 | 1,500 | 1,500 | 1,500 |
| Field Site Expense | 451 | 800 | 800 | 800 | 800 |
| Worker's Compensation | 19,177 | 22,000 | 22,000 | 22,000 | 22,000 |
| Insurance | 134,103 | 137,000 | 137,000 | 137,000 | 137,000 |
| Office Supplies | 6,688 | 12,000 | 12,000 | 10,000 | 10,000 |
| Computer Supplies | 3,843 | 15,000 | 15,000 | 9,000 | 9,000 |
| Safety Equipment | 2,992 | 2,500 | 2,500 | 3,000 | 3,000 |
| Uniforms | 22,192 | 22,000 | 22,000 | 25,000 | 25,000 |
| Gas & Vehicle Maintenance | 37,505 | 60,000 | 60,000 | 60,000 | 60,000 |
| Miscellaneous Field Supplies | 98,363 | 65,000 | 65,000 | 70,000 | 70,000 |
| Small Tools | 12,570 | 11,000 | 11,000 | 11,000 | 11,000 |
| Natural Gas Purchase for Resale | 790,578 | 900,000 | 900,000 | 900,000 | 900,000 |
| Seminar Training | 13,247 | 9,000 | 9,000 | 14,000 | 14,000 |
| Depreciation | 254,563 | 235,000 | 260,000 | 260,000 | 260,000 |
| Amortization Expense | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Tax on Service Lines | 4,019 | 7,000 | 7,000 | 6,000 | 6,000 |
| Miscellaneous Expense | 3,601 | 1,300 | 1,500 | 1,500 | 1,500 |
| Bad Debt Expense | 15,243 | 10,000 | 10,000 | 10,000 | 10,000 |
| Transfer Out | | | | | |
| Gas Leak Survey | 10,575 | 15,000 | 15,000 | 20,000 | 20,000 |
| Loss on Disposal of Fixed Assets | 213 | - | - | - | - |
| Total Natural Gas | 2,452,921 | 2,618,750 | 2,710,050 | 2,738,550 | 2,738,550 |

Iberville Parish Council
Plaquemine, Louisiana
Utility Department
2019 Budget

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Sewer | | | | | |
| Salary Expense | 89,778 | 95,000 | 95,000 | 90,000 | 90,000 |
| Vehicle Expense | 9,776 | 10,000 | 10,000 | 10,000 | 10,000 |
| Materials | 4,131 | 5,000 | 5,000 | 5,000 | 5,000 |
| All Sewer Areas | 240,852 | 300,000 | 300,000 | 275,000 | 275,000 |
| Loss on Disposal | 725 | | | | |
| Miscellaneous Expense | | 500 | 500 | 500 | 500 |
| Telemetry | 11,188 | 11,250 | 11,250 | 11,500 | 11,500 |
| Depreciation | 36,286 | 42,000 | 42,000 | 40,000 | 40,000 |
| Bad Debt Expense | | 5,000 | 5,000 | 5,000 | 5,000 |
| Building Maintenance Sewer | 550 | 5,000 | 5,000 | 1,500 | 1,500 |
| Professional Fees | 91,322 | 30,000 | 30,000 | 25,000 | 25,000 |
| Total Sewer | 484,607 | 501,750 | 501,750 | 463,500 | 463,500 |
| Highway 1148 | | | | | |
| Water Purchased | 36,477 | 40,000 | 40,000 | 40,000 | 40,000 |
| Office Supplies | | 500 | 500 | 500 | 500 |
| Computer Supplies | | | | | |
| Safe Drinking Water | | | | | |
| Field Supplies | 1,642 | 3,000 | 3,000 | 2,500 | 2,500 |
| Depreciation | 30,775 | 35,000 | 35,000 | 32,000 | 32,000 |
| Water Testing | | 1,000 | 1,000 | 1,000 | 1,000 |
| Dues & Subscriptions | | | | | |
| Publications | 626 | 700 | 700 | 700 | 700 |
| Servitudes & Recordings | | | | | |
| Bad Debt Expense | 1,624 | 5,000 | 5,000 | 5,000 | 5,000 |
| Materials | | | | | |
| Miscellaneous | | 500 | 500 | 500 | 500 |
| Postage | | | | | |
| Total Highway 1148 | 73,144 | 85,700 | 85,700 | 82,200 | 82,200 |
| Intrastate Water System (IWS) | | | | | |
| Field Employee Salaries | 247,091 | 325,000 | 325,000 | 300,000 | 300,000 |
| Central Salaries | 33,995 | 35,000 | 35,000 | 35,000 | 35,000 |
| Fringe Benefits | 108,300 | 70,000 | 110,000 | 115,000 | 115,000 |
| Unemployment Insurance | 1,088 | 1,500 | 1,500 | 2,500 | 2,500 |
| Dues and Subscriptions | 300 | | 500 | 500 | 500 |
| Publications | 754 | 1,000 | 1,000 | 1,500 | 1,500 |
| Utilities | 42,035 | 75,000 | 75,000 | 75,000 | 75,000 |
| Postage | 24,991 | 25,000 | 25,000 | 26,000 | 26,000 |
| Telephone and Pager Expense | 2,863 | 6,000 | 6,000 | 6,000 | 6,000 |
| Louisiana Care Call | 197 | | | | |
| Equipment Rental | 5,075 | 20,000 | 20,000 | 10,000 | 10,000 |
| Lease of Land | 272 | 500 | 500 | 500 | 500 |
| Repairs and Maintenance | 67,585 | 160,000 | 160,000 | 160,000 | 160,000 |
| Telemetry Expense | 11,250 | 15,000 | 15,000 | 15,000 | 15,000 |
| Professional Services | 9,970 | 25,000 | 25,000 | 18,000 | 18,000 |
| Servitudes and Recordings | | 100 | 100 | 1,000 | 1,000 |
| Workers Compensation | 12,131 | 16,000 | 20,000 | 20,000 | 20,000 |
| Insurance | 36,602 | 68,000 | 68,000 | 50,000 | 50,000 |
| Office Supplies | 378 | | | 1,000 | 1,000 |
| Plant Supplies | 19,570 | 45,000 | 45,000 | 45,000 | 45,000 |
| Water Testing | 1,190 | 15,500 | 15,500 | 5,000 | 5,000 |
| Vehicle Supplies | 17,612 | 16,000 | 20,000 | 20,000 | 20,000 |
| Plant Diesel | | 1,000 | 1,000 | 1,000 | 1,000 |

Iberville Parish Council
 Plaquemine, Louisiana
Utility Department
 2019 Budget

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Miscellaneous Materials & Supplies | 43,656 | 40,000 | 40,000 | 45,000 | 45,000 |
| Water Purchase for Resale | 300 | 1,000 | 1,000 | 1,000 | 1,000 |
| Seminar and Training Registration | 1,785 | 5,000 | 5,000 | 5,000 | 5,000 |
| Depreciation | 197,791 | 305,000 | 305,000 | 305,000 | 305,000 |
| License Permit and Taxes | 380 | 300 | 300 | 300 | 300 |
| Water Testing Chemicals | 189,335 | 220,000 | 220,000 | 220,000 | 220,000 |
| Miscellaneous | 86 | 3,000 | 3,000 | 3,000 | 3,000 |
| Bad Debt Expense | 3 | 5,000 | 5,000 | 5,000 | 5,000 |
| Total Water | 1,076,770 | 1,300,100 | 1,348,600 | 1,492,500 | 1,492,500 |

North Iberville Water

| | | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Dues & Subscriptions | | | | | |
| Publications | 543 | 1,000 | 1,000 | 1,000 | 1,000 |
| Utilities | 16,449 | 22,000 | 22,000 | 22,000 | 22,000 |
| Postage | | | | | |
| Repairs & Maintenance | 44,817 | 57,000 | 57,000 | 50,000 | 50,000 |
| Computer License | | | | | |
| Telemetry Expense | 10,750 | 9,000 | 12,000 | 12,000 | 12,000 |
| Professional Services | | 2,000 | 2,000 | 2,000 | 2,000 |
| Field Site Collection | 112 | 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 | | 1,500 | 1,500 | 1,000 | 1,000 |
| Depreciation | 98,693 | 126,000 | 126,000 | 115,000 | 115,000 |
| Water Testing Chemicals | 12,087 | 10,000 | 10,000 | 13,000 | 15,000 |
| Miscellaneous | | 500 | 500 | 500 | 500 |
| Safe Drinking Water | | | | | |
| Miscellaneous Materials & Supplies | 2,216 | 2,500 | 2,500 | 2,500 | 2,500 |
| Bad Debt Expense | 1,855 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total North Iberville Water | 201,586 | 249,500 | 252,500 | 237,000 | 237,000 |

East Iberville Water

| | | | | | |
|--|---------|---------|---------|---------|---------|
| Critical Salaries | 61,451 | 60,000 | 63,000 | 65,000 | 65,000 |
| Fringe Benefits | 15,138 | 15,000 | 13,000 | 17,000 | 17,000 |
| Unemployment Insurance | 310 | 1,000 | 1,000 | 1,000 | 1,000 |
| Publications | 626 | 1,000 | 1,300 | 1,000 | 1,000 |
| Utilities | 34,242 | 35,000 | 35,000 | 37,000 | 37,000 |
| Postage | | | | | |
| Telephone Expense | 12,628 | 13,500 | 13,000 | 14,000 | 14,000 |
| Contract Operations | 188,193 | 187,000 | 190,000 | 190,000 | 190,000 |
| Service Charges | 4,759 | 9,500 | 12,000 | 8,000 | 8,000 |
| Repairs and Maintenance | 13,540 | 50,000 | 50,000 | 50,000 | 50,000 |
| Machine Maintenance & Service Contract | 893 | 1,000 | 1,000 | 1,000 | 1,000 |
| Computer License | | | | | |
| Telemetry Expense | 6,000 | 8,000 | 6,000 | 6,000 | 6,000 |
| Professional Services | 9,504 | 40,000 | 20,000 | 15,000 | 15,000 |
| Workers Compensation | 369 | 750 | 500 | 500 | 500 |
| Insurance | 14,032 | 16,000 | 16,000 | 16,000 | 16,000 |
| Office Supplies | 2,083 | 3,500 | 3,000 | 3,000 | 3,000 |
| Computer Supplies | | | | | |
| Water Testing | 1,485 | 2,000 | 2,000 | 2,000 | 2,000 |
| Misc. Materials & Supplies | 764 | 2,500 | 2,500 | 2,500 | 2,500 |
| Water Purchase for Resale | 932,201 | 960,000 | 960,000 | 960,000 | 960,000 |

Iberville Parish Council
 Plaquemine, Louisiana
 Utility Department
 2019 Budget

| | 2017 Actual | 2018 Original | 2018 Revised | 2019 Request | 2019 Budget |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Depreciation | 230,540 | 242,000 | 242,000 | 242,000 | 242,000 |
| Buildings & Grounds | 2,180 | 10,000 | 10,000 | 10,000 | 10,000 |
| Debt Service Interest | 8,341 | 8,700 | 8,700 | 8,700 | 8,700 |
| Miscellaneous | 1 | 1,000 | 1,000 | 1,000 | 1,000 |
| Bad Debt Expense | 246 | 3,000 | 3,000 | 3,000 | 3,000 |
| Total East Iberville Water | 1,559,607 | 1,670,450 | 1,656,000 | 1,653,700 | 1,653,700 |
| Other Expenditures | | | | | |
| Building Maintenance, Water Telemetry | 813 | 2,000 | 1,000 | 1,000 | 1,000 |
| AT&T Miscellaneous | | | | | |
| Transfer out to AT&T | 18,047 | | | | |
| Meter Deposit Miscellaneous | | | | | |
| Transfer to Utility Department | 33,232 | | | | |
| Meter Deposit Office Supplies | | | | | |
| Building Maintenance Misc. Supplies Water | 251 | 1,000 | 1,000 | 1,000 | 1,000 |
| Principal | | | | 54,000 | 54,000 |
| Interest | | | | 35,000 | 35,000 |
| Total Other Expenditures | 52,343 | 3,000 | 2,000 | 91,000 | 91,000 |
| Capital Expenditures | | | | | |
| Equipment | | | 400,000 | 400,000 | 400,000 |
| Vehicles | | | | | |
| Sewer Repairs Dorseyville | | | | | |
| Building East Iberville | | | | | |
| Line Extensions | | | | | |
| Total Capital Expenditures | - | - | 400,000 | 400,000 | 400,000 |
| Total Expenditures | 5,900,979 | 6,649,250 | 7,156,000 | 7,128,450 | 7,128,450 |
| Total Revenues vs. Expenditures | (75,569) | 146,650 | (385,700) | (291,250) | (291,250) |
| Contributed Capital | 150,257 | | | | |
| Special Items | 7,266,608 | | | | |
| Beginning Fund Balance | 15,332,722 | 15,079,531 | 22,673,998 | 22,288,298 | 22,288,298 |
| Ending Fund Balance | \$ 22,673,998 | \$ 15,226,181 | \$ 22,288,298 | \$ 21,997,048 | \$ 21,997,048 |

STATISTICAL INFORMATION



Iberville Parish History

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

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

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

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

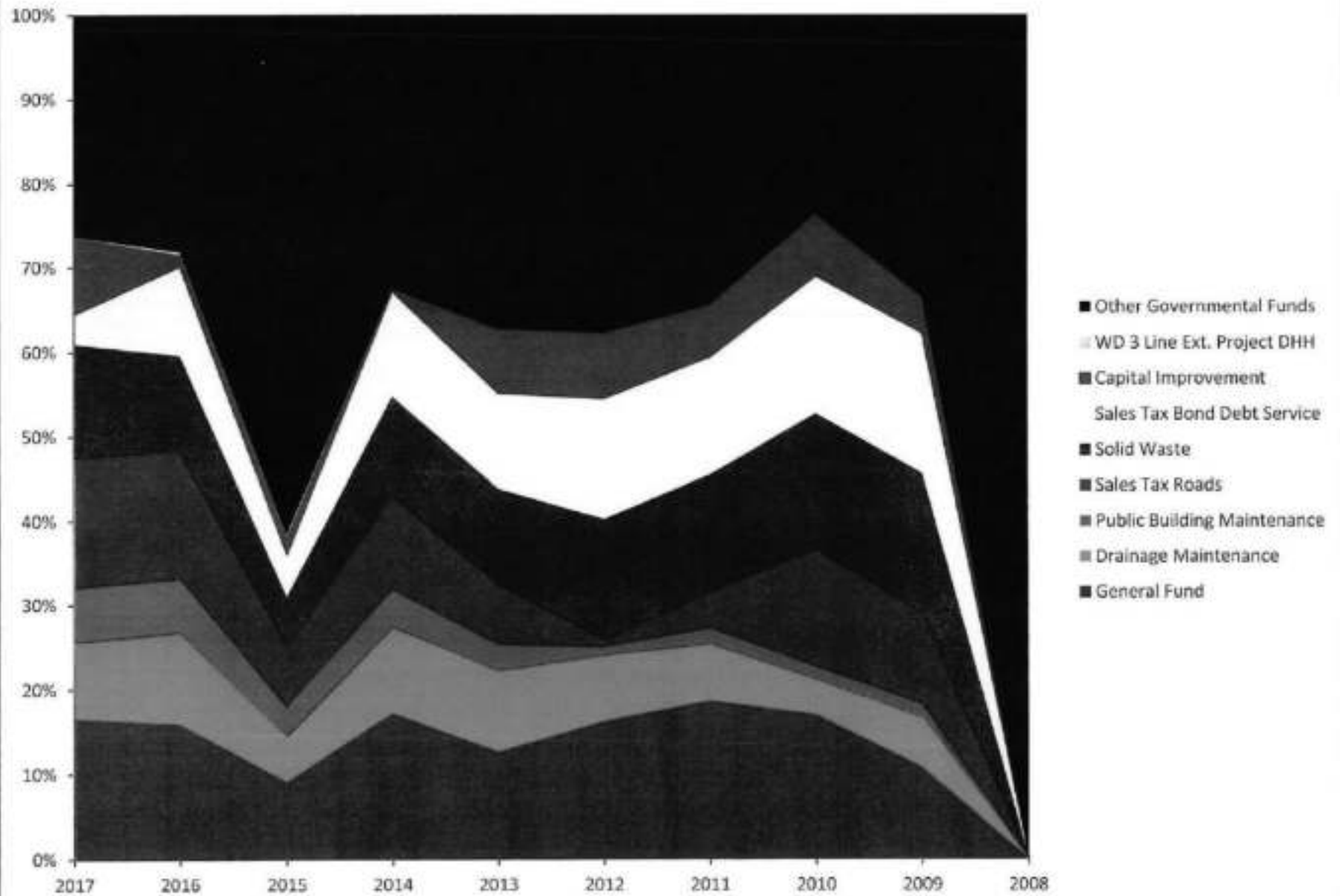
Fiscal Year

| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | | | | | | | | | | |
| Non Spendable | 7,865 | \$ 973 | \$ 1,418 | \$ 392,436 | \$ 431,673 | \$ 455,017 | \$ - | \$ - | \$ - | \$ - |
| Restricted | 134,835 | 129,377 | 125,809 | 139,230 | 130,000 | 150,000 | 150,000 | | | |
| Unassigned | 7,968,244 | 6,898,291 | | 4,811,743 | 3,593,255 | 1,820,624 | 2,948,356 | | | |
| Reserved | | | | | | | | 150,000 | 150,000 | 150,000 |
| Unreserved | | | 5,631,381 | | | | | 4,110,825 | 2,938,472 | 1,950,540 |
| Total General Fund | \$ 8,110,942 | \$ 7,028,641 | \$ 5,758,608 | \$ 5,343,399 | \$ 4,174,928 | \$ 2,425,641 | \$ 2,998,356 | \$ 4,260,825 | \$ 3,108,472 | \$ 2,100,540 |
| Drainage Maintenance | | | | | | | | | | |
| Non Spendable | \$ - | \$ - | \$ - | \$ 29,450 | \$ 45,132 | \$ 45,132 | \$ - | \$ - | \$ - | \$ - |
| Restricted | 3,235,041 | 3,823,571 | 3,929,497 | 3,179,838 | 2,420,794 | 1,869,494 | 1,437,592 | | | |
| Unreserved | | | | | | | | 1,532,173 | 769,107 | 1,152,445 |
| Total Drainage Maintenance | \$ 3,235,041 | \$ 3,823,571 | \$ 3,929,497 | \$ 3,209,288 | \$ 2,465,926 | \$ 1,854,626 | \$ 1,437,592 | \$ 1,532,173 | \$ 769,107 | \$ 1,152,445 |
| Public Building Maintenance | | | | | | | | | | |
| Non Spendable | 216 | \$ 79 | \$ 29 | \$ 205,200 | \$ 216,700 | \$ 196,015 | \$ - | \$ - | \$ - | \$ - |
| Restricted | 2,909,568 | 2,753,751 | 2,310,065 | 1,817,957 | 870,700 | 372,785 | 176,712 | | | |
| Unreserved | | | | | | | | 410,183 | 268,294 | 314,504 |
| Total Public Building Maintenance | \$ 2,889,784 | \$ 2,753,830 | \$ 2,310,094 | \$ 2,023,157 | \$ 1,087,400 | \$ 568,800 | \$ 176,712 | \$ 410,183 | \$ 268,294 | \$ 314,504 |
| Sales Tax Roads | | | | | | | | | | |
| Non Spendable | \$ - | \$ - | \$ 3,730 | \$ 29,500 | \$ 73,000 | \$ 75,607 | \$ - | \$ - | \$ - | \$ - |
| Committed | | | 3,507,033 | | | 1,331,576 | 176,712 | | | |
| Restricted | 3,509,030 | 6,590,770 | | 4,222,792 | 2,635,307 | | | | | |
| Unreserved | | | | | | | | 1,005,841 | 2,555,738 | 2,124,739 |
| Total Sales Tax Roads | \$ 3,509,030 | \$ 6,590,770 | \$ 3,510,763 | \$ 4,252,292 | \$ 2,708,307 | \$ 1,407,183 | \$ 176,712 | \$ 1,005,841 | \$ 2,555,738 | \$ 2,124,739 |
| Solid Waste | | | | | | | | | | |
| Non Spendable | \$ - | \$ - | \$ 25 | \$ 4,000 | \$ 8,150 | \$ 33,343 | \$ - | \$ - | \$ - | \$ - |
| Restricted | 6,857,895 | 5,745,452 | 4,131,751 | 3,470,754 | 2,878,621 | 2,159,263 | 2,655,495 | | | |
| Unreserved | | | | | | | | 3,300,129 | 2,978,814 | 3,268,569 |
| Total Solid Waste | \$ 6,857,895 | \$ 5,745,452 | \$ 4,131,776 | \$ 3,474,754 | \$ 2,886,771 | \$ 2,194,608 | \$ 2,655,495 | \$ 3,300,129 | \$ 2,978,814 | \$ 3,268,569 |
| Parishwide Water Operations SRF | | | | | | | | | | |
| Non Spendable | | | | | | | | | | |
| Restricted | | | | | | | | | | |
| Committed | \$ 15,863 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Unreserved | | | | | | | | | | |
| Total Parishwide Water Operations SRF | \$ 15,863 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Iberville Parish Council
 Plaquemine, Louisiana
Fund Balances

| | Last Ten Fiscal Years | | | | | Fiscal Year | | | | |
|-----------------------------------|-----------------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2012 | 2010 | 2015 | 2014 | 2011 | 2012 | 2011 | 2010 | 2009 | 2008 |
| LA Recovery Authority | | | | | | | | | | |
| Non Spendable | | | | | | | | | | |
| Restricted | \$ 73,012 | \$ - | \$ 98,854 | \$ 100,009 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Reserved | | | | | | | | | | |
| Unreserved | | | | | | | | | | |
| Total LA Recovery Authority | \$ 73,012 | \$ - | \$ 98,854 | \$ 100,009 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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 |
| Unreserved | | | | | | | | | | |
| Total Sales Tax Bond Debt Service | \$ - | \$ 1,492,194 | \$ 1,538,215 | \$ 1,506,390 | \$ 1,478,915 | \$ 1,455,128 | \$ 1,429,125 | \$ 1,404,410 | \$ 1,349,719 | \$ 843,016 |
| Capital Improvement | | | | | | | | | | |
| Non Spendable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Restricted | 1,126,610 | 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 |
| Total Capital Improvement | \$ 1,126,610 | \$ 3,925,216 | \$ 3,822,996 | \$ 3,026,767 | \$ 3,028,190 | \$ 1,077,469 | \$ 838,328 | \$ 1,038,680 | \$ 2,966,620 | \$ 725,807 |
| WD 3 Line Extension Project DHH | | | | | | | | | | |
| Non Spendable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Restricted | | 10,015 | | | | | | | | |
| Unreserved | | | | | | | | | | |
| Total WD3 Line Ext Project DHH | \$ - | \$ 10,015 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Governmental Funds | | | | | | | | | | |
| Non Spendable | | | | | | | | | | |
| Restricted | \$ 10,405,223 | 7,061,529 | 28,233,281 | 6,898,567 | 6,347,342 | 4,451,531 | 4,211,581 | | | |
| Committed | 772,668 | 3,176,068 | 2,559,743 | 1,012,855 | 850,601 | 2,546,097 | 655,912 | | | |
| Assigned | | | | | | | 179,675 | | | |
| Unassigned | | | 5,651,381 | | | | 2,908,365 | | | |
| Reserved | | | | | | | | | | |
| Debt service funds | | | | | | | | | | |
| Unreserved for: | | | | | | | | | | |
| Debt service funds | | | | | | | | 1,094,470 | 2,649,608 | 2,134,239 |
| Special revenue funds | | | | | | | | 2,826,772 | 2,694,570 | 3,139,367 |
| Capital project funds | | | | | | | | 425,845 | 1,242,855 | 1,245,622 |
| Total Other Governmental Funds | \$ 11,177,891 | \$ 10,237,597 | \$ 36,450,351 | \$ 7,911,422 | \$ 7,197,943 | \$ 6,997,628 | \$ 7,895,533 | \$ 4,347,087 | \$ 6,587,033 | \$ 7,019,233 |

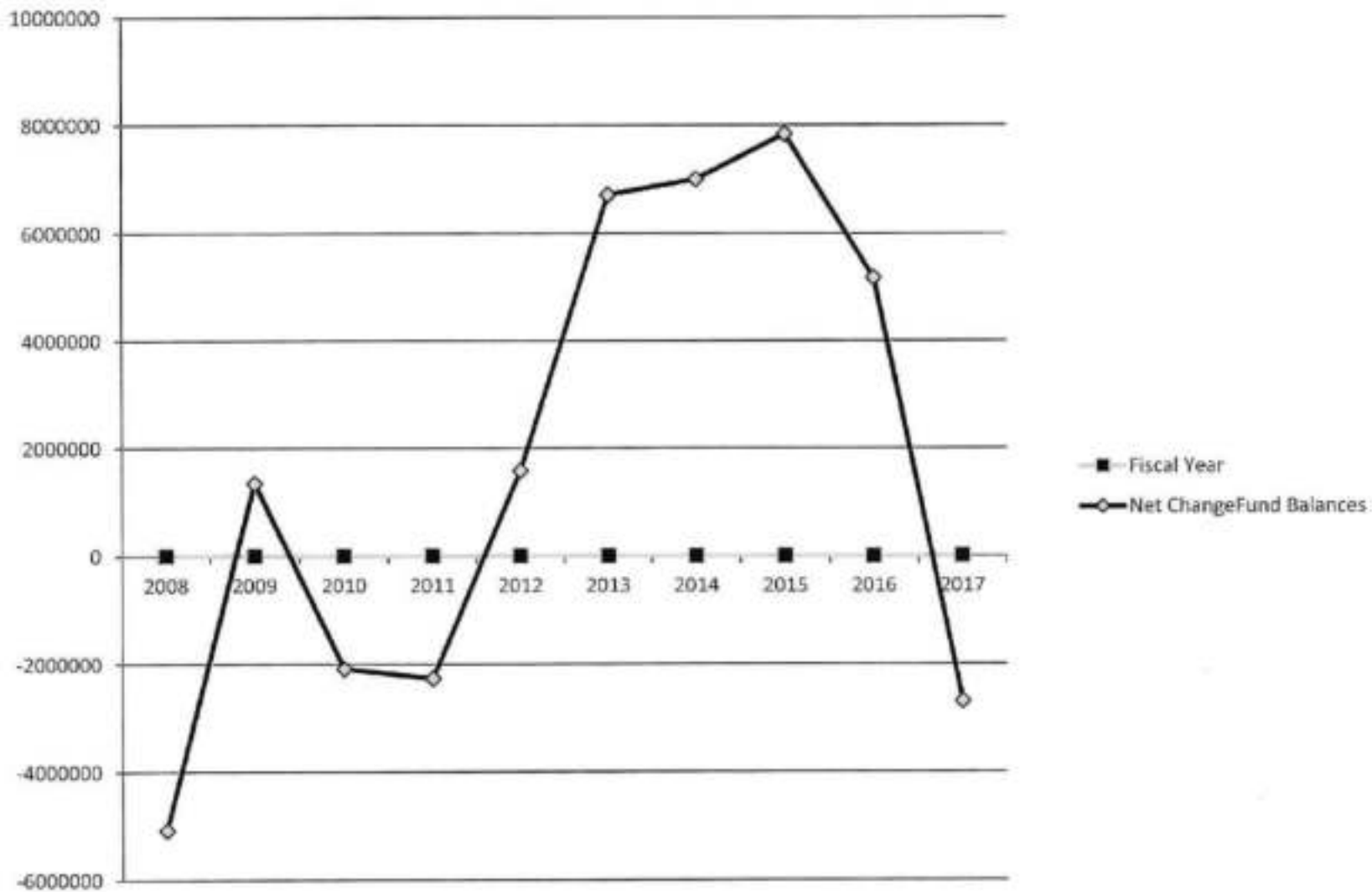
FUND BALANCES



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

| | Fiscal Year | | | | | | | | | |
|---|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|
| | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
| Revenues | | | | | | | | | | |
| Taxes | 28,870,218 | \$ 31,825,089 | \$ 26,555,664 | \$ 25,480,808 | \$ 25,440,395 | \$ 20,253,000 | \$ 19,873,597 | \$ 25,473,106 | \$ 19,945,819 | \$ 17,468,818 |
| Licenses and permits | 548,991 | 500,503 | 368,077 | 596,733 | 587,777 | 395,272 | 508,381 | 392,745 | 376,554 | 375,264 |
| Intergovernmental revenue | 3,522,220 | 4,512,093 | 7,905,198 | 32,612,733 | 10,562,187 | 9,028,857 | 9,640,661 | 7,663,638 | 9,149,339 | 9,685,906 |
| Charges for services | 2,431,116 | 2,392,578 | 2,059,141 | 535,736 | 571,996 | 490,212 | 509,309 | 477,572 | 498,568 | 500,962 |
| Use of money and property | 266,155 | 46,700 | 26,582 | 28,950 | 24,141 | 38,285 | 48,285 | 73,674 | 115,603 | 279,149 |
| Intangible fees | 3,406,916 | 3,226,142 | 2,679,268 | 3,134,291 | 2,549,307 | 1,612,278 | 1,574,737 | 1,546,940 | 1,909,704 | 1,553,733 |
| Other revenues | 2,280,768 | 2,277,269 | 3,913,684 | 2,109,471 | 2,138,290 | 2,364,294 | 2,226,453 | 2,154,371 | 2,529,553 | 2,240,199 |
| In-kind | - | - | 2,036,793 | - | - | 140,544 | 997,347 | 548,882 | 596,435 | 576,893 |
| Fines and forfeitures | 95,441 | 234,007 | 247,372 | 207,862 | 371,593 | 526,337 | 691,667 | 998,976 | 751,636 | 582,583 |
| Total revenues | 41,483,823 | 44,828,572 | 45,902,179 | 64,726,574 | 42,251,636 | 34,847,139 | 35,869,427 | 37,531,804 | 35,871,231 | 33,263,088 |
| Expenditures | | | | | | | | | | |
| General government | 9,578,739 | 9,663,562 | 11,178,485 | 20,209,279 | 9,942,019 | 8,952,286 | 8,541,264 | 6,600,440 | 6,700,023 | 6,465,510 |
| Public safety | 4,763,695 | 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 |
| Public works | 12,775,525 | 9,773,877 | 9,333,271 | 9,086,130 | 8,990,114 | 9,437,114 | 9,793,571 | 9,465,572 | 11,901,968 | 13,013,274 |
| Health & welfare | 2,760,836 | 2,883,854 | 3,262,697 | 2,241,757 | 2,690,968 | 4,540,898 | 5,776,290 | 5,813,661 | 5,211,592 | 4,654,523 |
| Culture & recreation | 832,958 | 909,392 | 829,289 | 814,863 | 769,104 | 690,193 | 701,624 | 647,046 | 409,070 | 353,958 |
| Economic development | 244,052 | 238,228 | 249,487 | 256,094 | 233,344 | 237,061 | 256,890 | 207,723 | 184,464 | 186,563 |
| Capital outlay | 12,470,019 | 11,957,668 | 8,160,080 | 19,607,223 | 8,707,485 | 4,307,305 | 6,265,107 | 10,177,570 | 13,288,974 | 7,856,415 |
| Debt service | 1,980,445 | 2,616,830 | 1,998,510 | 1,763,384 | 1,739,029 | 2,093,772 | 2,031,823 | 2,445,339 | 1,764,454 | 1,532,383 |
| Other Expenditures | - | 13,703 | - | - | - | - | 597,347 | 548,882 | 506,435 | 576,893 |
| In-kind | - | - | - | - | - | - | - | - | - | - |
| Total expenditures | 45,412,279 | 42,598,738 | 41,027,740 | 57,807,679 | 35,285,100 | 33,263,923 | 36,135,069 | 39,641,838 | 43,556,278 | 38,347,594 |
| Excess of revenues over (under) expenditures | (3,928,456) | 2,229,834 | 4,874,439 | 6,918,895 | 6,966,536 | 1,583,216 | (2,264,542) | (2,110,034) | (7,685,047) | (5,084,506) |
| Other Financing Sources (Uses) | | | | | | | | | | |
| Bond proceeds | 1,050,935 | - | - | - | - | - | - | - | - | - |
| Transfers in | 545,385 | 1,510,171 | 1,135,710 | 370,479 | 695,478 | 1,213,341 | 1,919,979 | 5,099,749 | 4,409,822 | 4,224,757 |
| Loan proceeds | - | 2,834,620 | 1,829,398 | - | 200,000 | - | - | - | 8,970,000 | - |
| Transfers out | (945,343) | (1,310,171) | - | (370,479) | (695,478) | (1,213,341) | (1,919,979) | (5,099,749) | (4,469,822) | (4,224,757) |
| Sale of fixed assets | 102,700 | 112,000 | - | 81,135 | 46,461 | - | - | 20,771 | 66,100 | 2,814 |
| Total other financing sources (uses) | 1,207,733 | 3,246,620 | 2,965,108 | 81,135 | 246,461 | - | - | 20,771 | 9,006,100 | 2,814 |
| Net change in fund balances | \$ (2,690,719) | \$ 3,176,454 | \$ 7,839,547 | \$ 7,000,000 | \$ 6,712,997 | \$ 1,583,216 | \$ (2,264,542) | \$ (2,089,263) | \$ 1,351,653 | \$ (5,081,692) |
| Debt service as a percentage of noncapital expenditures | 6.01% | 8.53% | 6.08% | 4.68% | 6.50% | 7.23% | 6.44% | 7.28% | 5.83% | 5.03% |

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



Iberville Parish Council
Plaquemine, Louisiana
General Government Revenues by Source (I)
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 Intergovernmental |
|-------------|--------------|-----------------|-------------|---------------|---------------|-------------|-------------|-------------------------------|-------------------------|
| 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 | 5,871,149 | 22,707,521 | 291,549 | \$ 28,870,219 | 1,476,418 | 1,833,579 | 212,223 | \$ | 3,522,220 |
| 2018 (*) | 6,116,000 | 15,848,597 | 327,200 | \$ 22,291,797 | 2,555,450 | 190,500 | 1,236,207 | \$ | 3,982,157 |
| 2019 (*) | 6,116,000 | 11,270,791 | 275,000 | \$ 17,661,791 | 800,450 | 190,500 | 1,219,873 | \$ | 2,210,823 |

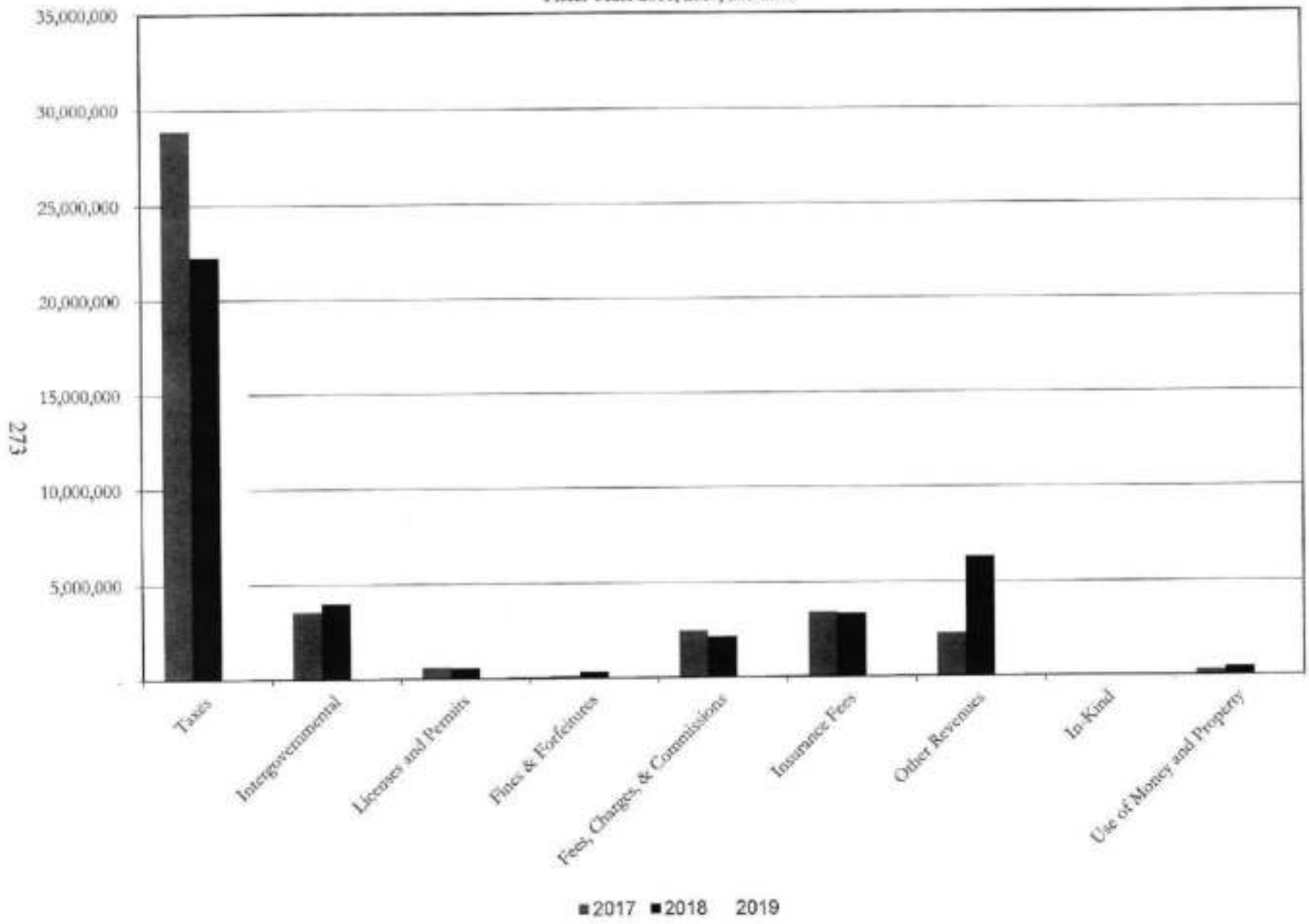
| Fiscal Year | Licenses and Permits | Fines & Forfeitures | Fees, Charges, & Commissions | Interest | Insurance Fees | Other Revenues | In-Kind | Use of Money and Property | TOTAL GOVERNMENT REVENUES |
|-------------|----------------------|---------------------|------------------------------|----------|----------------|----------------|---------|---------------------------|---------------------------|
| 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 | 2,050,141 | - | 2,670,268 | 3,913,084 | - | 26,582 | \$ 43,865,386 |
| 2016 | 500,503 | 238,407 | 2,202,378 | - | 3,226,142 | 2,277,260 | - | 46,700 | \$ 44,828,572 |
| 2017 | 588,991 | 95,441 | 2,451,116 | - | 3,406,916 | 2,280,768 | - | 268,155 | \$ 41,483,826 |
| 2018 (*) | 555,000 | 335,024 | 2,140,296 | - | 3,333,437 | 6,316,693 | - | 467,434 | \$ 39,421,838 |
| 2019 (*) | 545,000 | 328,000 | 2,144,296 | - | 3,334,455 | 3,768,440 | - | 465,650 | \$ 30,458,455 |

Source: Annual Financial Reports for the last ten years.

(*) This is an estimate based on the 2018 Revised Budget and 2019 Budget.

(I) 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



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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 |
|-------------|--------------------|--------------------|---------------|--------------|------------------|----------------------|
| 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 | 8,374,286 | | 4,327,262 | 10,005,620 | 3,530,519 | 928,386 |
| 2018 (*) | 8,554,521 | | 4,686,036 | 10,209,206 | 3,114,015 | 1,009,198 |
| 2019 (*) | 8,595,824 | | 4,701,587 | 10,504,885 | 3,220,149 | 1,061,852 |

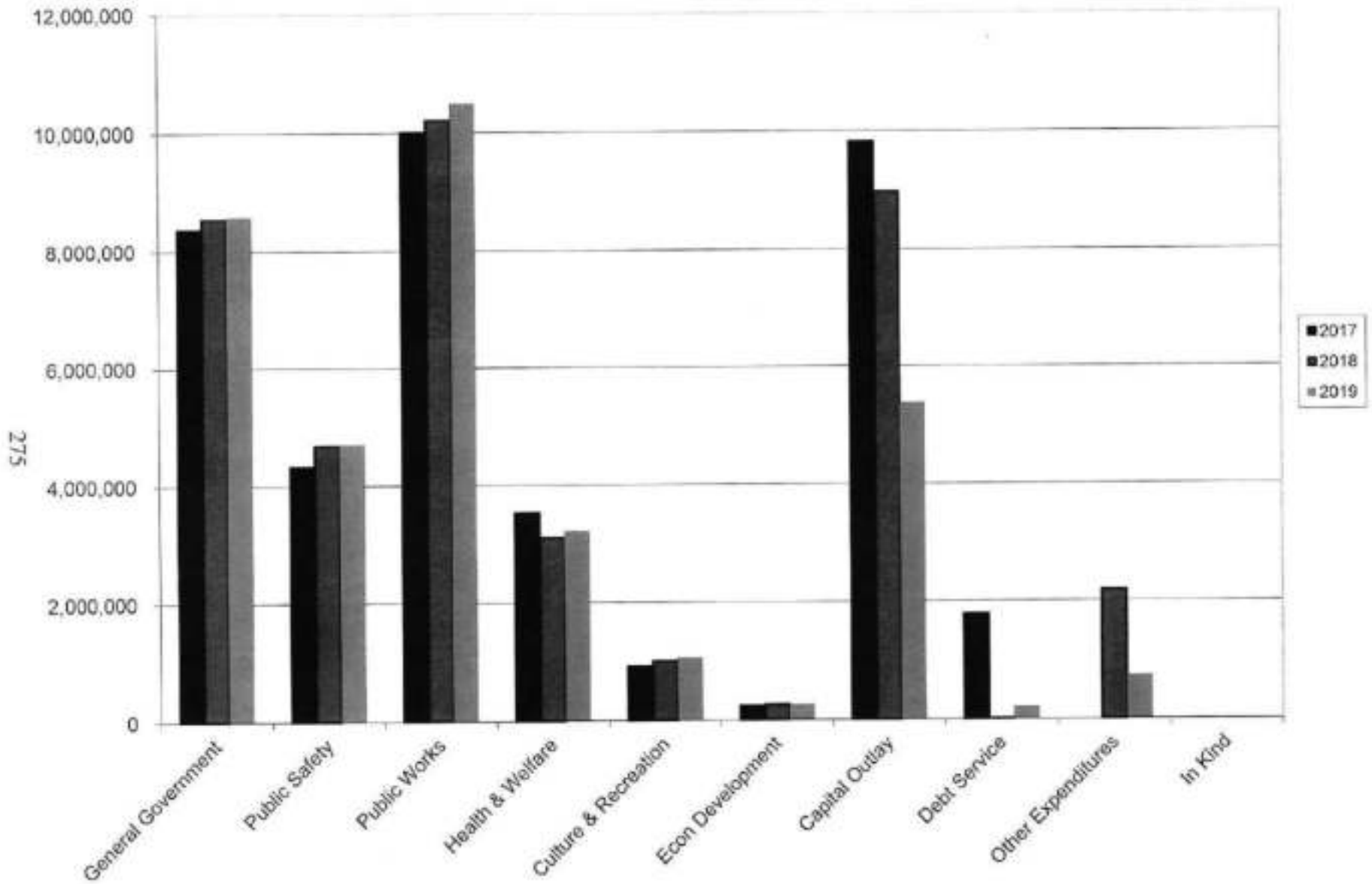
| Fiscal Year | Economic Development | Capital Outlay | Debt Service | Other Expenditures | In Kind | TOTAL GOVERNMENT EXPENSES |
|-------------|----------------------|----------------|--------------|--------------------|---------|---------------------------|
| 2009 | 196,797 | 13,347,425 | 1,769,032 | | 573,919 | #REF! |
| 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 | 250,998 | 9,825,750 | 1,781,226 | | | 39,024,047 |
| 2018 (*) | 262,997 | 8,977,723 | 14,068 | 2,196,800 | | 39,024,564 |
| 2019 (*) | 264,038 | 5,374,303 | 206,305 | 740,150 | | 34,669,093 |

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



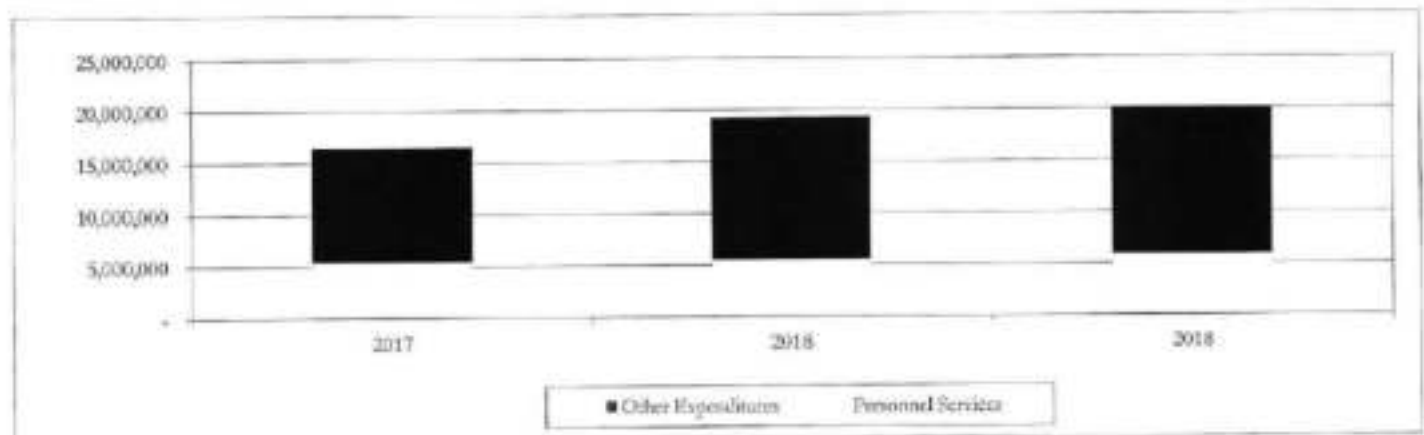
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2019 Budget

General Fund Expenditures

| | 2017 Actual | 2018 Original | Requested | 2019 Budget | % Total |
|------------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| Personnel Services: | | | | | |
| Regular Salaries and Wages | 4,081,674 | 4,213,360 | 4,400,863 | 4,514,821 | 22.5% |
| Overtime Salaries and Wages | 111,163 | - | 85 | - | 0.0% |
| Part-time Salaries and Wages | 61,416 | 50,087 | 30,000 | 30,000 | 0.1% |
| Employee Benefits | 1,221,215 | 1,262,468 | 1,299,398 | 1,318,005 | 6.6% |
| | \$ 5,475,468 | \$ 5,525,915 | \$ 5,730,346 | \$ 5,862,826 | 29.2% |

| | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|--------------|
| Other Expenditures: | | | | | |
| Utilities | 47,802 | 45,300 | 45,300 | 45,300 | 0.2% |
| General Supplies | 451,713 | 263,355 | 304,210 | 307,410 | 1.5% |
| Vehicle Supplies | 54,383 | 47,460 | 48,350 | 49,850 | 0.2% |
| Feeding and Maintenance of Prisoners | 425,572 | 156,500 | 156,500 | 156,500 | 0.8% |
| Professional Services | 617,451 | 514,000 | 670,501 | 683,502 | 3.4% |
| Liability, Property, and Auto Insurance | 55,750 | 54,375 | 55,425 | 55,425 | 0.3% |
| Seminars and Travel | 36,740 | 109,335 | 107,835 | 107,835 | 0.5% |
| Operating Transfers | 521,282 | 540,000 | 558,000 | 583,000 | 2.9% |
| Acquisition of Equipment | 56,378 | 590,000 | 385,000 | 385,000 | 1.9% |
| Other | 8,794,089 | 11,396,204 | 11,644,618 | 11,868,513 | 59.0% |
| | \$ 11,061,160 | \$ 13,716,529 | \$ 13,975,739 | \$ 14,242,335 | 70.8% |

| | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|-------------|
| Total General Fund Expenditures | \$ 16,536,628 | \$ 19,242,444 | \$ 19,706,085 | \$ 20,105,161 | 100% |
|--|----------------------|----------------------|----------------------|----------------------|-------------|



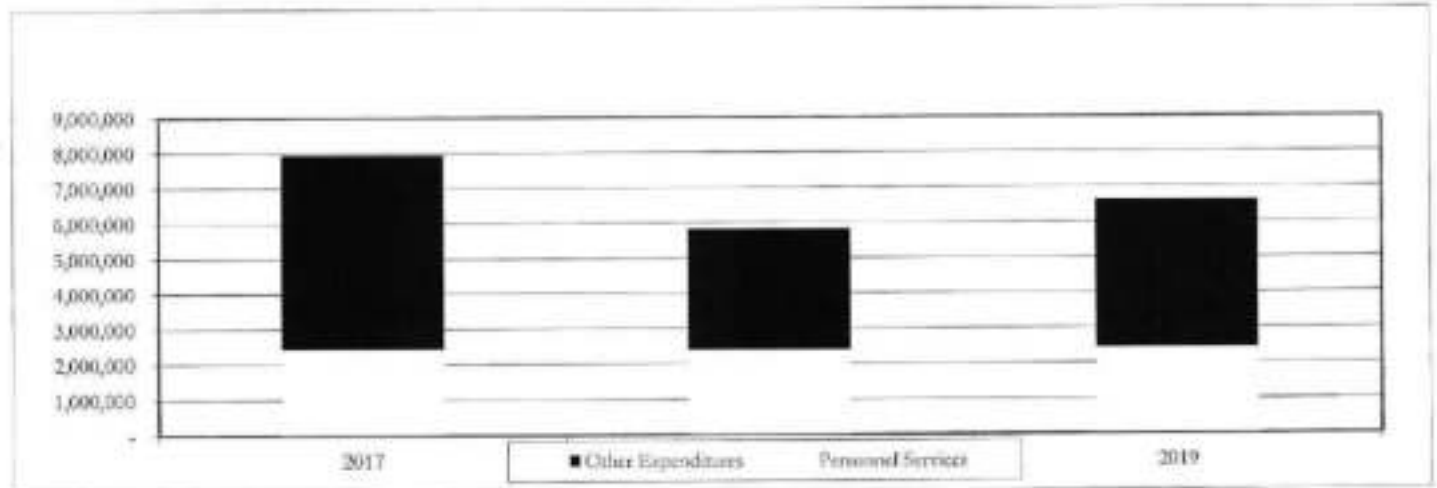
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2019 Budget

Department of Public Works

| | 2017 Actual | 2018 Original | Requested | 2019 Budget | % Total |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| Regular Salaries and Wages | 1,572,214 | 1,687,192 | 1,705,080 | 1,705,080 | 25.8% |
| Overtime Salaries and Wages | 111,277 | - | - | - | 0.0% |
| Employee Benefits | 745,051 | 713,752 | 718,663 | 718,663 | 10.9% |
| | \$ 2,428,542 | \$ 2,400,944 | \$ 2,423,743 | \$ 2,423,743 | 36.7% |

| Other Expenditures: | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|--------------|
| Utilities | 89,285 | 86,000 | 86,000 | 86,000 | 1.3% |
| General Supplies | 68,926 | 92,500 | 103,500 | 103,500 | 1.6% |
| Vehicle/Equipment Supplies and Maint. | 833,306 | 919,000 | 919,000 | 919,000 | 13.9% |
| Road and Drainage Materials | 185,227 | 43,950 | 431,000 | 431,000 | 6.5% |
| Liability, Property, and Auto Insurance | 262,000 | 285,000 | 300,000 | 300,000 | 4.5% |
| Construction in Progress | 96,703 | - | - | - | 0.0% |
| Acquisition of Equipment | 659,124 | 750,000 | 719,382 | 719,382 | 10.9% |
| Transfers | - | - | - | - | 0.0% |
| Other | 3,315,769 | 1,249,745 | 1,625,068 | 1,625,068 | 24.6% |
| | \$ 5,510,340 | \$ 3,426,195 | \$ 4,183,950 | \$ 4,183,950 | 63.3% |

| | | | | | |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Total DPW Expenditures | \$ 7,938,882 | \$ 5,827,139 | \$ 6,607,693 | \$ 6,607,693 | 100% |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|



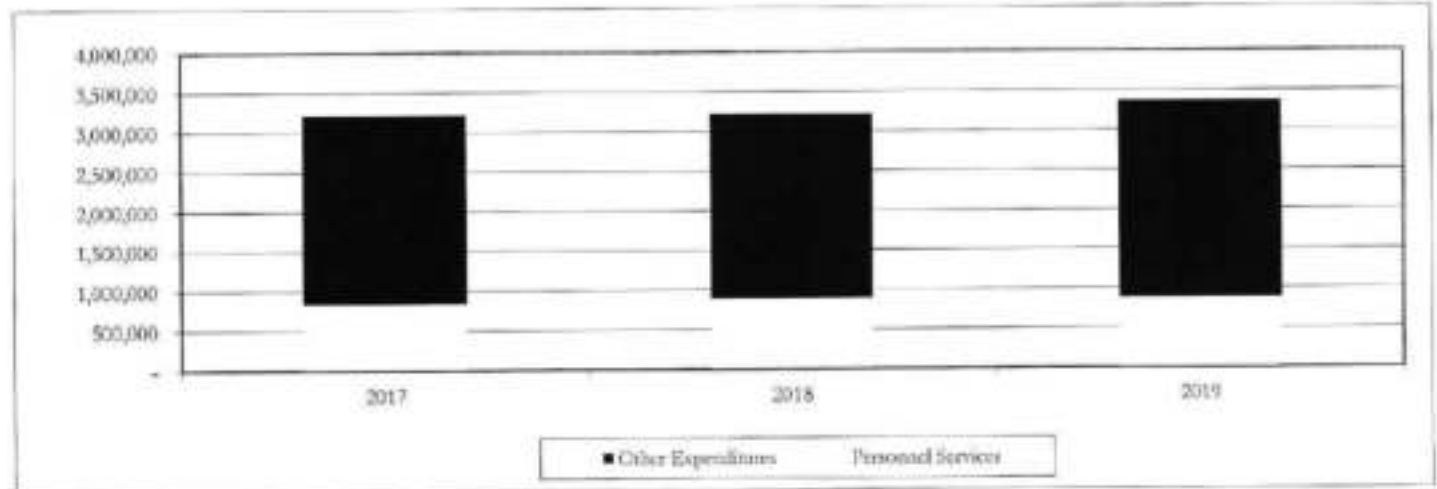
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2019 Budget

Department of Public Building Maintenance

| | 2017 Actual | 2018 Original | Requested | 2019 Budget | % Total |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| Personnel Services: | | | | | |
| Regular Salaries and Wages | 597,542 | 657,345 | 644,969 | 644,969 | 19.2% |
| Overtime Salaries and Wages | 21,997 | - | - | - | 0.0% |
| Employee Benefits | 221,999 | 235,182 | 232,930 | 232,930 | 6.9% |
| | \$ 841,538 | \$ 892,527 | \$ 877,899 | \$ 877,899 | 26.1% |

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|--------------|
| Other Expenditures: | | | | | |
| Utilities | 431,718 | 396,650 | 443,650 | 443,650 | 13.2% |
| General Supplies | 81,246 | 67,250 | 90,700 | 90,700 | 2.7% |
| Vehicle/Equipment Supplies and Maint. | 18,338 | 19,750 | 19,250 | 19,250 | 0.6% |
| Maintenance Buildings and Grounds | 469,336 | 398,300 | 403,800 | 403,800 | 12.0% |
| Liability, Property, and Auto Insurance | 435,200 | 411,200 | 397,400 | 397,400 | 11.8% |
| Acquisition of Equipment & Capital Outlay | 9,150 | 30,000 | 120,000 | 120,000 | 3.6% |
| Other | 929,491 | 999,947 | 1,010,148 | 1,010,148 | 30.0% |
| | \$ 2,374,479 | \$ 2,323,097 | \$ 2,484,948 | \$ 2,484,948 | 73.9% |

| | | | | | |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Total PBM Expenditures | \$ 3,216,017 | \$ 3,215,624 | \$ 3,362,847 | \$ 3,362,847 | 100% |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|



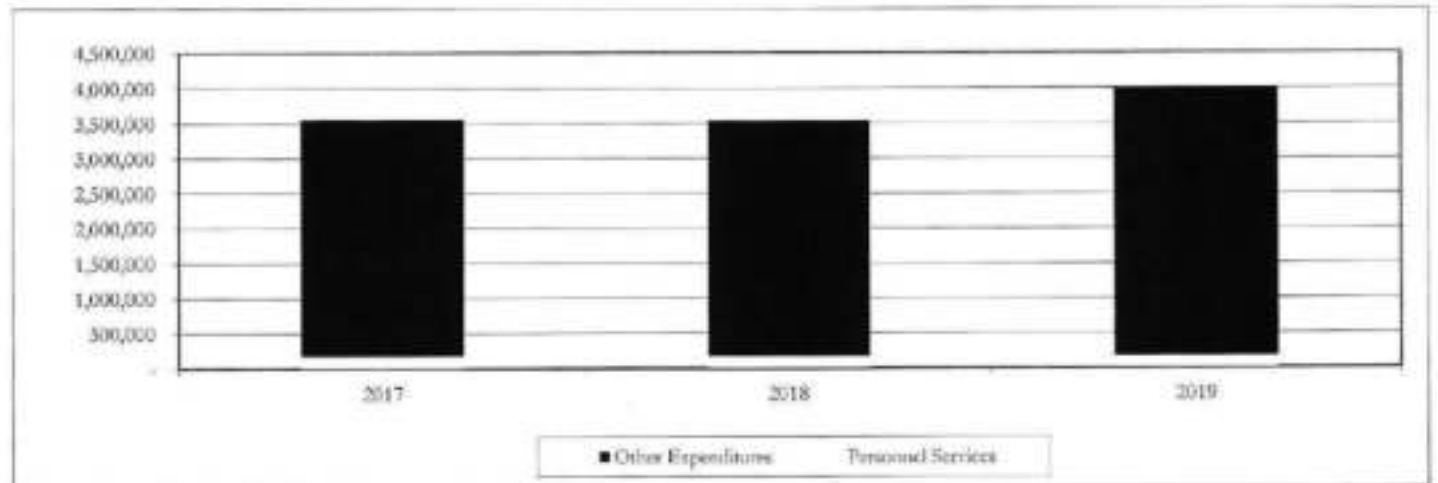
Iberville Parish Council
 Plaquemine, Louisiana
 Summary of Expenditures by Department
 2019 Budget

Department of Solid Waste

| | 2017 Actual | 2018 Original | Requested | 2019 Budget | % Total |
|-----------------------------|----------------|------------------|------------|----------------|---------|
| Personnel Services: | | | | | |
| Regular Salaries and Wages | 136,300 | 125,882 | 125,882 | 125,882 | 3.2% |
| Overtime Salaries and Wages | 97 | | | | 0.0% |
| Employee Benefits | 36,183 | 43,001 | 44,301 | 44,301 | 1.1% |
| | \$ 172,580 | \$ 168,883 | \$ 170,183 | \$ 170,183 | 4.3% |

| | | | | | |
|--|--------------|--------------|--------------|--------------|-------|
| Other Expenditures: | | | | | |
| Contractual Services | 105,712 | 110,000 | 110,000 | 110,000 | 2.8% |
| Solid Waste Residential and Boom Truck | 2,529,370 | 2,678,000 | 3,081,724 | 3,081,724 | 77.2% |
| Solid Waste Recycling | 54,199 | 30,000 | 55,000 | 55,000 | 1.4% |
| Solid Waste Governmental Buildings | 223,000 | 135,000 | 225,000 | 225,000 | 5.6% |
| Solid Waste Other | - | - | | | 0.0% |
| Other | 473,374 | 413,483 | 351,784 | 351,784 | 8.8% |
| | \$ 3,385,655 | \$ 3,366,483 | \$ 3,823,508 | \$ 3,823,508 | 95.7% |

| | | | | | |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Total Solid Waste Expenditures | \$ 3,558,235 | \$ 3,535,366 | \$ 3,993,691 | \$ 3,993,691 | 100% |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|



Iberville Parish Council
 Plaquemine, Louisiana
Ad Valorem Tax Data
 Last Ten Fiscal Years

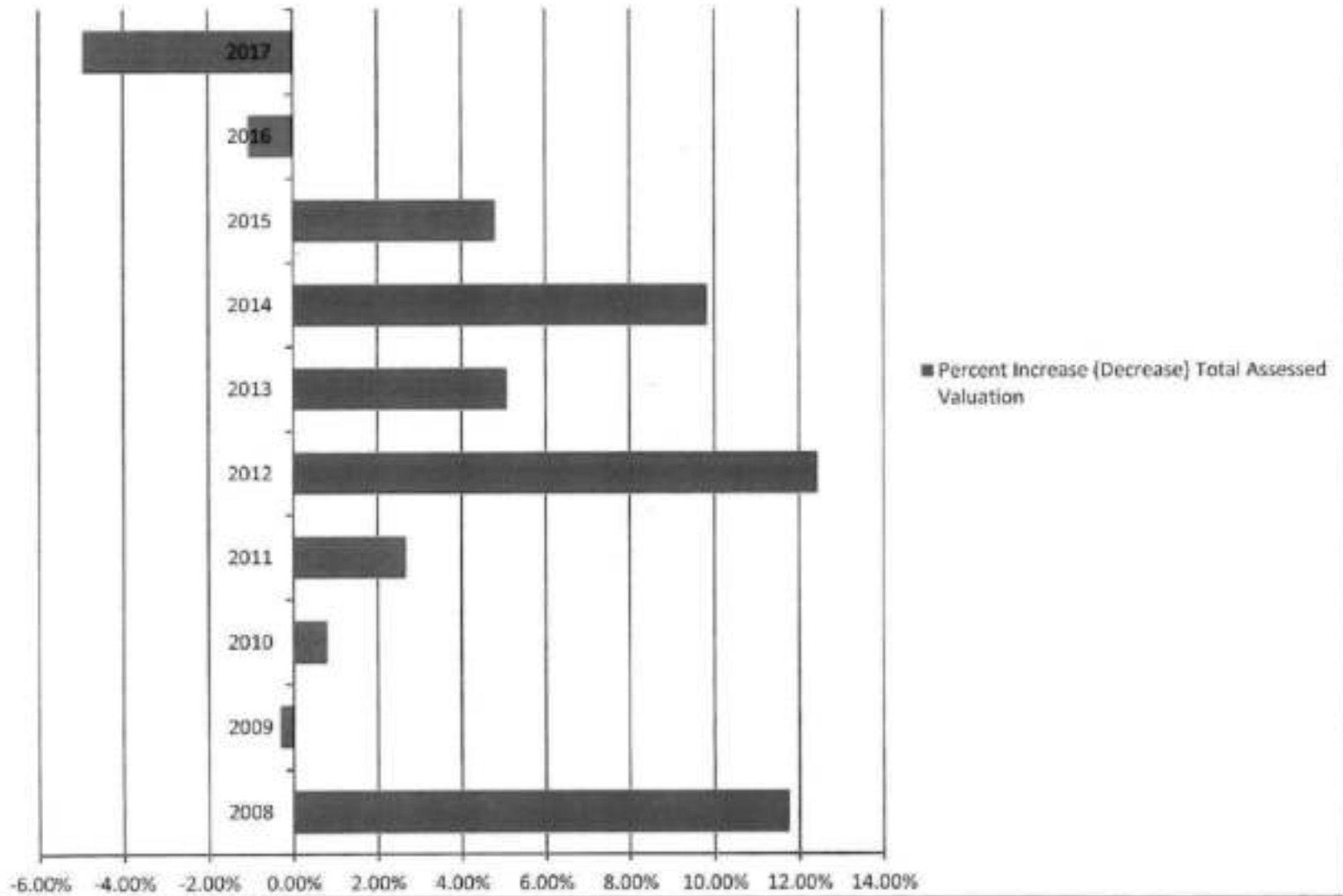
| <u>Fiscal Year</u> | <u>Total Assessed Valuation</u> | <u>Homestead Exemptions</u> | <u>Taxable Assessed Valuation</u> | <u>Percent Increase (Decrease) Total Assessed Valuation</u> |
|--------------------|---------------------------------|-----------------------------|-----------------------------------|---|
| 2008 | 454,619,492 | 43,569,095 | 411,050,397 | #REF! |
| 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% |
| 2017 | 620,265,705 | 48,118,575 | 572,147,130 | -4.95% |

CLASSIFICATION ANALYSIS

| <u>Fiscal Year</u> | <u>Total Assessed Valuation</u> | <u>Real Estate</u> | <u>Personal Property</u> | <u>Public Service Property</u> |
|--------------------|---------------------------------|--------------------|--------------------------|--------------------------------|
| 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 |
| 2017 | 620,265,705 | 127,430,690 | 378,356,785 | 114,478,230 |

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 | |
| 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% |
| 2017 | 127,430,690 | 1,274,306,900 | 378,356,785 | 2,519,856,188 | 114,478,230 | 457,912,920 | 48,118,575 | 620,265,705 | 4,203,957,433 | 15% |

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 (*) | 10,122,116 | 9,519,523 | 94% | 195,748 | 9,715,271 | 96% |
| 2018 (**) | 10,723,474 | 10,080,066 | 94% | - | 10,080,066 | 94% |

Source: Iberville Parish Assessor's Office Grand Recap Reports

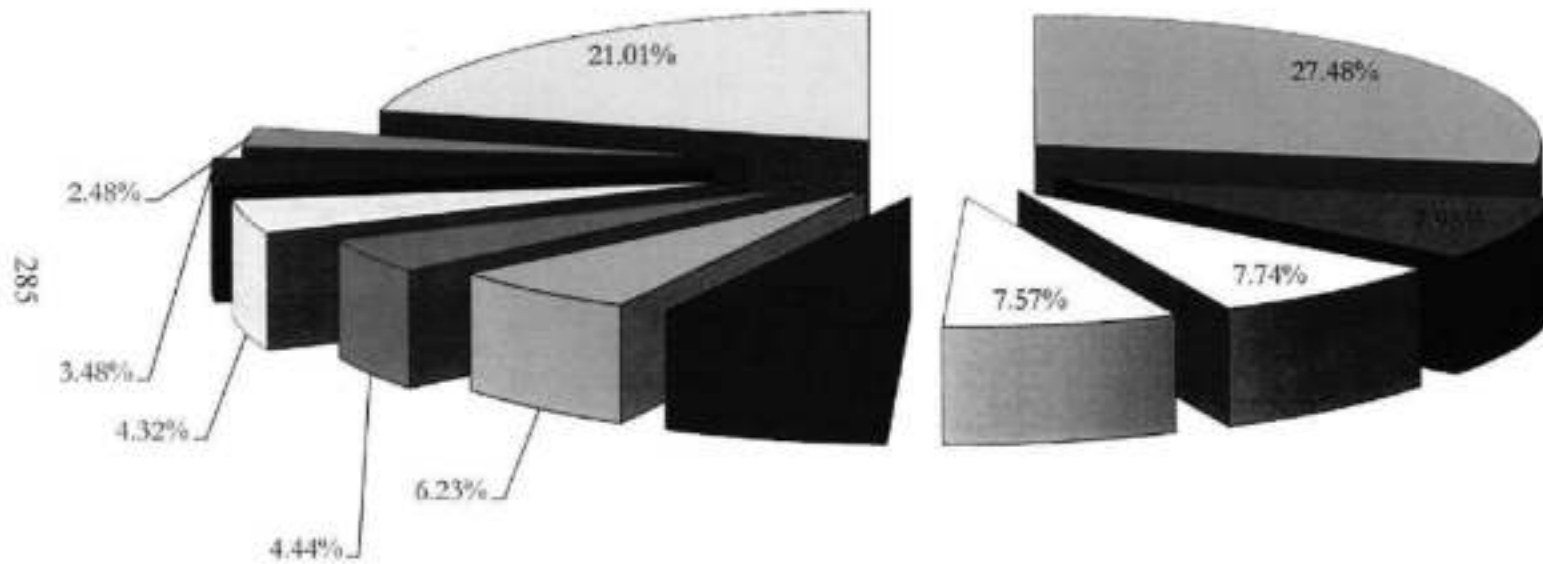
- (1) Includes the general fund, special revenue funds, capital outlay, debt service funds and governmental component units.
- (2) Taxes collected beyond assessed tax levy are considered delinquent tax collections from prior year tax levy.
- (*) The 2017 Collections is an estimate based on a 94% collection rate. Proceeds from the 2018 levy are not collected until the first quarter of the following year.
- (**) This is an estimate based on a 94% collection rate.

Iberville Parish Council
 Plaquemine, Louisiana
Principal Taxpayers
 For the Year Ending December 31, 2017

| <u>Taxpayer</u> | <u>Rank</u> | 2017 | |
|-------------------------------|-------------|-------------------------------|---|
| | | <u>Assessed Valuation</u> | <u>Percentage of total Assessed Valuation</u> |
| Dow Chemical Co | 1 | \$ 105,929,990 | 27.48% |
| Acadian Gas Pipeline | 2 | 30,749,410 | 7.98% |
| Entergy Louisiana LLC | 3 | 29,836,170 | 7.74% |
| Sygenta | 4 | 29,166,530 | 7.57% |
| Blue Cube Operations LLC | 5 | 28,033,730 | 7.27% |
| COS Mar Company | 6 | 24,029,720 | 6.23% |
| Carville Energy LLC | 7 | 17,108,900 | 4.44% |
| Axiall | 8 | 16,659,910 | 4.32% |
| Boardwalk Louisiana Midstream | 9 | 13,397,350 | 3.48% |
| Mexichem Fluor | 10 | 9,565,010 | 2.48% |
| | | 304,476,720 | 78.99% |
| Other | | 80,965,460 | 21.01% |
| | | \$ 385,442,180 | 100.00% |

Source : Iberville Parish Assessor's Office

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



| | | | |
|---------------------------------|------------------------|-------------------------|-----------|
| ■ Dow Chemical Co | ■ Acadian Gas Pipeline | □ Entergy Louisiana LLC | □ Sygenta |
| ■ Blue Cube Operations LLC | ■ COS Mar Company | ■ Carville Energy LLC | □ Axiall |
| ■ Boardwalk Louisiana Midstream | ■ Mexichem Fluor | □ Other | |

Iberville Parish Council
Plaquemine, Louisiana
Indebtedness Statement

| <u>General Government Long-Term Debt</u> | <u>10/15/18</u> |
|---|----------------------------|
| <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> | \$ 645,000 |
| <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> | \$ 9,780,000 |
| <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> | \$ 315,000 |
| <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> | \$ 6,638,417 |
| <p>1,500,000 June 26, 2018 Limited Tax Certificates of Indebtedness, Series 2018 due in annual principal installments due on June 1, 2019 until June 1, 2033; interest at 3.35% semiannually. Retirements are made from the Bayou Pigeon/Bayou Sorrel Fire Department Special Revenue Fund.</p> | \$ 1,500,000 |
| <p>Total General Government Long-Term Debt</p> | <u>\$18,878,417</u> |

Iberville Parish Council
 Plaquemine, Louisiana
 Maximum Millage Report

| <u>Tax Description</u> | <u>Auth Rate</u> | <u>Levy 1st</u> | <u>Expires</u> | <u>Election Date</u> | <u>Max Mill</u> | <u>Adj. Max 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 |
|-------------|------------|----------------|-----------------------|-------------------------|-----------------|--|----------------------------|
| 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 | 33,019 | 603,462,355 | 17,689,844 | 2,266,489 | 15,423,355 | 2.56% | 467 |
| 2017 | 33,027 | 572,147,130 | 17,569,879 | 2,703,497 | 14,866,382 | 2.60% | 450 |

(1) Gross bonded debt includes all bonded debt associated with Iberville Parish Council excluding component units.

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

Iberville Parish Council
 Plaquemine, Louisiana
Ratio of Annual Debt Service
To Total General Governmental Expenditures
 Last Ten Fiscal Years

| Fiscal Year | Principal | Interest | Total Debt Service | Total General Expenditures [1] | Ratio of Debt Service to General Expenditures |
|----------------|-----------|----------|-----------------------|-----------------------------------|---|
| 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 |
| 2017 | 1,170,000 | 488,703 | 1,658,703 | 13,602,454 | 0.12 |

Source: Iberville Parish Council Financial Report - Year 2008-2017
 Iberville Parish Council Budgets: Amended 2018 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> |
|--------------------|---------------------------------|-----------------------------|--------------------|--------------------------|
| 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 |
| 2017 | 572,147,130 | 57,214,713 | 17,569,879 | 39,644,834 |

Source: Iberville Parish Council Financial Reports Years 2008 - 2017

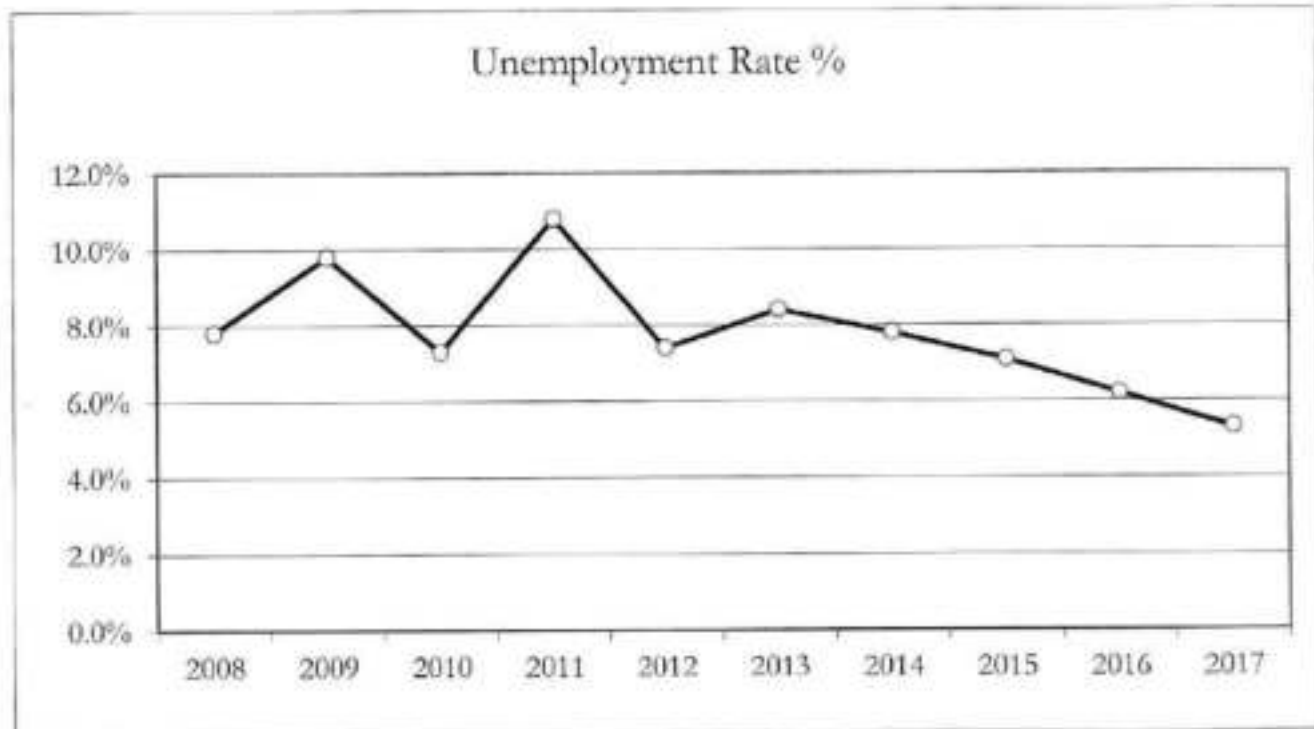
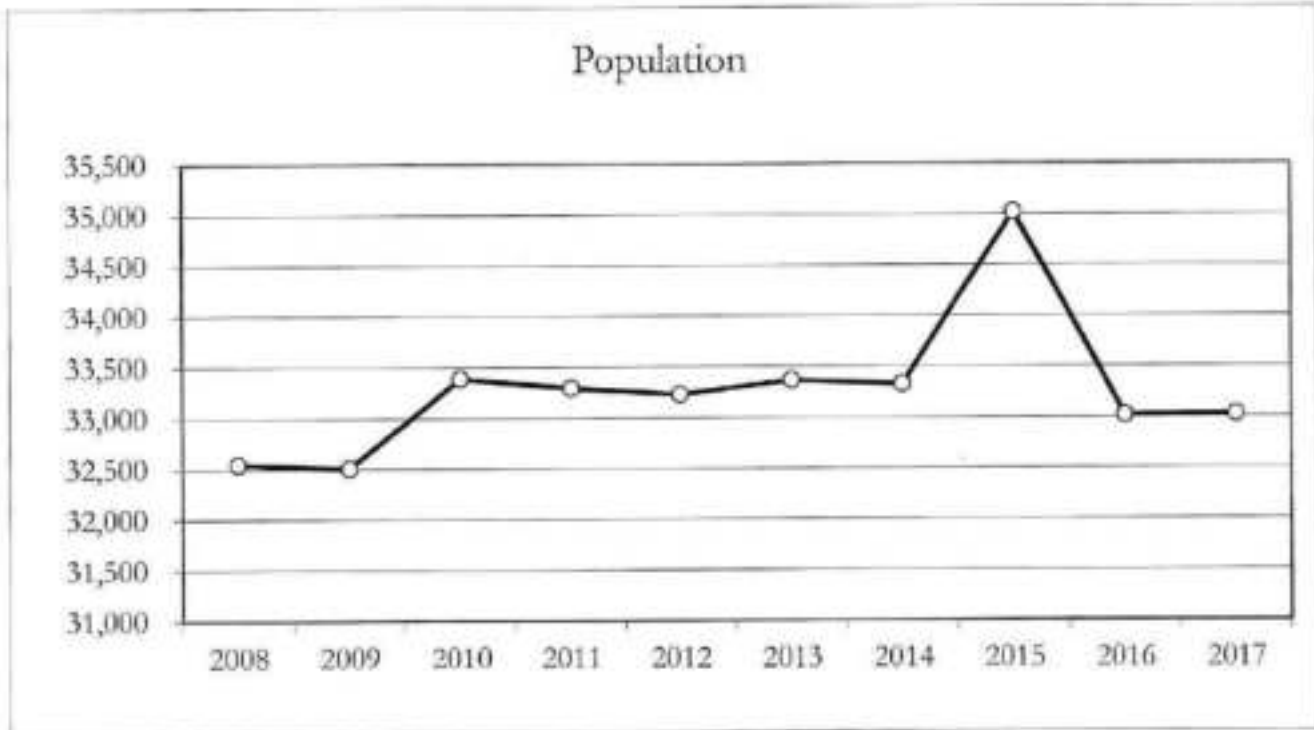
[1] The Legal Debt for Parish Governments is 10% of Total Assessed Valuation.

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

| <u>Fiscal Year</u> | <u>Iberville Parish</u> | | | |
|--------------------|-----------------------------|--|--------------------------|----------------------------|
| | <u>Estimated Population</u> | <u>Personal Income (thous. of dollars)</u> | <u>Per Capita Income</u> | <u>Unemployment Rate %</u> |
| 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 | 1,208,348 | 36,706 | 6.2% |
| 2017 | 33,027 | N/A | N/A | 5.3% |

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

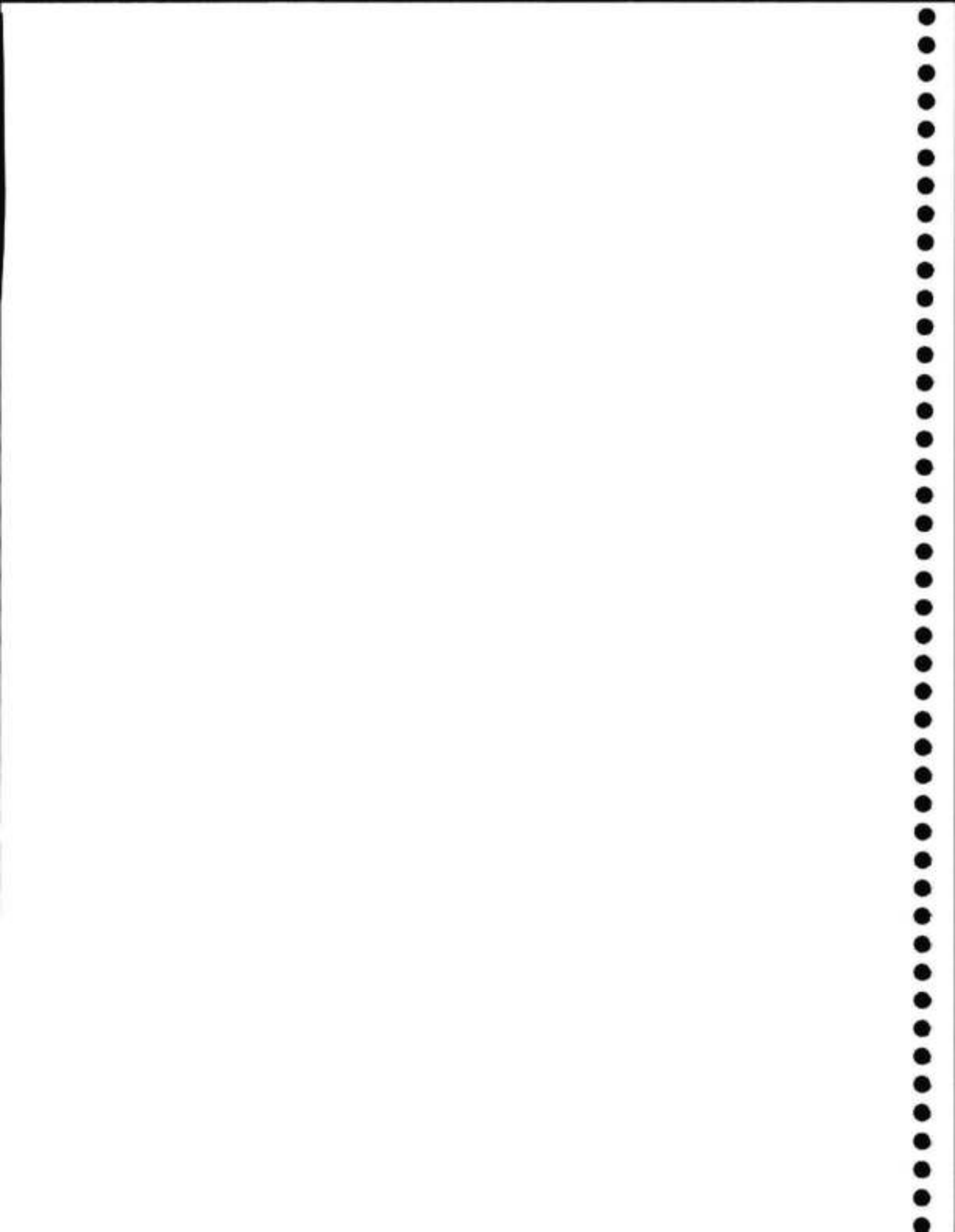
Iberville Parish Council
Plaquemine, Louisiana
Demographics
Last Ten Fiscal Years



**This page contains
no financial data.**

GLOSSARY





Iberville Parish Council
Plaquemine, Louisiana
Glossary
2019 Budget

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

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

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

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

ARC. Association of Retarded Citizens.

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

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

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

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

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

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

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

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

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

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2019 Budget

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

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

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

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

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

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

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

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

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

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

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

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

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

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2019 Budget

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

Employee Benefits. Amounts paid by the government on behalf of employees.

Ending Fund Balance. The beginning fund balance plus current year revenues, less current year expenditures.

Enterprise Funds. The GASB's Codification, Section 1300.104, states that this fund type may be used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EPA. Federal Environmental Protection Agency.

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

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

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

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

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

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

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

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2019 Budget

who works 20 hours per week would be the equivalent of 0.5 of a full-time employee, or 0.5 FTE.

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

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

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

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

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

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

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

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

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

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

Goals. Broad aims toward which programs are directed.

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

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2019 Budget

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

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

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

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

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

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

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

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

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

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

IPC. Iberville Parish Council

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

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

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

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

Iberville Parish Council
Plaquemine, Louisiana
Glossary
2019 Budget

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

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

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

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

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

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

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

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

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

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

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

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