

PARISH ORDINANCE NO. PO-027-2021

AN ORDINANCE OF THE LAFAYETTE PARISH COUNCIL AMENDING THE FY 20/21 OPERATING BUDGET OF THE LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT TO ADJUST AMOUNTS FOR ADMINISTRATIVE AND GENERAL COSTS TO ACTUAL

BE IT ORDAINED by the Lafayette Parish Council, that:

WHEREAS, the Full Cost Allocation Plan for the administrative and general costs prepared by MGT of America Consulting, LLC was received on April 28, 2021; and

WHEREAS, amounts were estimated for budget purposes with such estimates budgeted as transfers to reimburse the City and Parish General Funds; and

WHEREAS, actual amounts from the Full Cost Allocation Plan are now available and it is necessary to adjust departmental estimates to actual administrative and general costs so that transfers can be executed.

NOW, THEREFORE, BE IT FURTHER ORDAINED by the Lafayette Parish Council, that:

SECTION 1: All of the aforescribed “Whereas” clauses are adopted as part of this ordinance.

SECTION 2: The FY 20/21 operating budget of the Lafayette City-Parish Consolidated Government is hereby amended to adjust administrative and general costs to actual in accordance with the attached budgetary revision form.

SECTION 3: This adjustment shall be as reflected in any pertinent documents which are attached hereto and made a part hereof and filed in the Office of the Lafayette Clerk of the Council.

SECTION 4: All ordinances or resolutions, or parts thereof, in conflict herewith are hereby repealed.

SECTION 5: This ordinance shall become effective upon signature of the Lafayette Mayor-President, the elapse of ten (10) days after receipt by the Lafayette Mayor-President without signature or veto, or upon an override of a veto, whichever occurs first.

* * * * *

AUTHORIZATION FOR BUDGETARY REVISIONS

Fiscal Year: **2021**
 Budget Adjustment Codes: Supplemental-Fund Balance
 Fund: Description: **000 VARIOUS FUNDS**
 Ordinance #: _____

Justification:
 Parish Council Budget Revision/Ordinance to adjust FY 2021 Operating Budget for the Full Cost Allocation Plan
 for Administrative and General Costs to Actual.

ACCOUNTING UNIT	ACCOUNT	SUB ACCOUNT	ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCOUNT CATEGORY	ADJUSTMENT AMOUNT	CURRENT GL BUDGET	ADJUSTED BUDGET	CURRENT AC BUDGET	ADJUSTED BUDGET
			RESERVED								
					MAY 27 2021						
			LAFAYETTE CONSOLIDATED GOVERNMENT CFO OFFICE OF FINANCE & MGMT						RECEIVED		
					MAY 26 2021						
											BUDGET MGMT.
Total Adjustments											0.00

Note: Revenue is a credit account therefore an increase is a credit (minus) and a decrease is a debit (plus). Expense is a debit account therefore an increase is a debit (plus) and a decrease is a credit (minus).

Reserve Balances (Budget Use Only)

Operating Funds

Reserve
Accum Use of P. Y. Fund Balance
Transfer No. _____
Balance After This Transfer _____

Capital Funds

Reserve
Accum Use of P. Y. Fund Balance
Transfer No. _____
Balance After This Transfer _____

DIVISION HEAD _____ DATE _____
 DEPARTMENT HEAD *Don Poyers* DATE *5/28/21*

BUDGET MANAGEMENT OFFICER *Remy J. Broussard* DATE *5/26/21*

MAYOR-PRESIDENT _____ DATE _____

ACCOUNTING UNIT	ACCOUNT	SUB ACCOUNT	ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCOUNT CATEGORY	ADJUSTMENT AMOUNT	CURRENT GL BUDGET	AD BUDGET	CURRENT AC BUDGET	ADJUSTED BUDGET
FUND 105	43150	206	ADMIN FEES-ANIMAL CARE FD				-1,891.00	-26,980.00	-28,841.00		
1050999	43150	263	ADMIN FEES-LIBRARY FUND				14,669.00	-65,016.00	-50,347.00		
1050999	43150	265	ADMIN FEES-JUVENILE DETENTION				268.00	-24,794.00	-24,526.00		
1050999	43150	266	ADMIN FEES-PUBLIC HEALTH UNIT				-631.00	-5,929.00	-6,560.00		
1050999	43150	271	ADMIN FEES-MOSCUITO ABAITEMENT				161.00	-1,617.00	-1,456.00		
1050999	43150	274	ADMIN FEES-CULTURAL ECONOMY				507.00	-1,509.00	-1,002.00		
1050999	43150	401	ADMIN FEES-CIP FUND				43,501.00	-69,763.00	-26,262.00		
1050999	43150	550	ADMIN FEES-ENVIRON SRVS FD				-5,431.00	-34,486.00	-39,927.00		
1050999	43150	607	ADMIN FEES-GROUP INSURANCE FD				-1,157.00	-26,411.00	-27,568.00		
1050999	48302		UTILITY SVS CONTR ON EXPENSES				17,987.00	-359,477.00	-341,490.00		
1050999	48304		LPPA CONTR ON EXPENSES				150.00	-837.00	-687.00		
1050999	48990		NET LOSS-USE OF FUND BALANCE				-68,133.00	-205,573.15	-273,706.15		
FUND 105			FUND 105 TOTAL				0.00				
FUND 206	48990		NET LOSS-USE OF FUND BALANCE				-17,545.00	-4,705,792.96	-4,723,337.96		
2060999	51000		ADMINISTRATIVE COST				17,545.00	250,000.00	267,545.00		
2061251			FUND 206 TOTAL				0.00				
FUND 263	48990		NET LOSS-USE OF FUND BALANCE				136,075.00	-21,484,968.37	-21,348,893.37		
2630999	51000		ADMINISTRATIVE COST				-136,075.00	603,119.00	467,044.00		
2639200			FUND 263 TOTAL				0.00				
FUND 265	48990		NET LOSS-USE OF FUND BALANCE				2,483.00	-752,605.34	-750,122.34		
2650999	51000		ADMINISTRATIVE COST				-2,483.00	230,000.00	227,517.00		
2651255			FUND 265 TOTAL				0.00				
FUND 266	48990		NET LOSS-USE OF FUND BALANCE				-5,855.00	-13,496.00	-19,351.00		
2660999	51000		ADMINISTRATIVE COST				5,855.00	55,000.00	60,855.00		
2669120			FUND 266 TOTAL				0.00				
FUND 271	48990		NET LOSS-USE OF FUND BALANCE				1,494.00	-3,279.00	-1,785.00		
2710999	51000		ADMINISTRATIVE COST				-1,494.00	15,000.00	13,506.00		
2711240			FUND 271 TOTAL				0.00				
FUND 274	48990		NET LOSS-USE OF FUND BALANCE				4,707.00	-984,179.11	-979,472.11		
2740999	51000		ADMINISTRATIVE COST				-4,707.00	14,000.00	9,293.00		
2741202			FUND 274 TOTAL				0.00				

Total Adjustments

\$0.00

Note: Revenue is a credit account therefore an increase is a credit (minus) and a decrease is a debit (plus). Expense is a debit account therefore an increase is a debit (plus) and a decrease is a credit (minus).

PO-027-2021

Lafayette Consolidated Government
 Full Cost Allocation Plan
 Based on FY 2021 Budgeted Expenditures
 Summary Schedule

Department	1251 EO- CAO-EO- ANIMAL CONTROL	1255 EO- CAO-EO-JUV DETENTION	1256 EO- CAO-EO-JUV DET- KITCHEN	9120 OTH- HEALTH UNIT	9200 OTH- LIBRARY	271 MOSQ CTRL	274 CULT ECONOMY FD
1 Building Depreciation	\$1,417	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0
3 1010170-1 General Govt	1,051	1,637	99	10,773	7,997	0	0
4 1015141 Facilities Admin	974	47	0	0	12	0	0
5 1015142 Facilities Bldg	14,280	21	0	0	5	0	0
6 1015143 Facilities City Hall	0	0	0	0	0	0	0
7 1012110 Records Mgmt	4,844	557	0	0	11,529	2,150	1,741
8 1012161 Human Resources	9,936	14,213	1,332	4,439	69,696	0	0
9 1010140 Budget	12,711	12,120	2,956	4,730	15,076	2,069	3,252
10 1012163 EO CAO-Communications/311	429	422	0	0	(251)	0	(43)
11 1010100 Chief Financial Officer	9,498	5,347	1,850	930	33,760	454	909
12 1010150 Purchasing	10,670	4,134	3,256	108	42,902	47	427
13 1012910 IS CIO	121,717	69,950	2,812	9,372	147,138	0	0
14 1012180 Risk Mgmt	3,957	5,813	483	1,784	36,342	0	0
15 1011400 Legal	16,317	23,734	2,225	7,417	116,447	0	0
16 1010120 Accounting	24,361	13,935	5,207	941	128,946	293	1,206
17 1019100 Civil Services	9,691	14,096	1,322	4,405	69,159	0	0
18 1011210 EO-CAO	4,695	5,432	836	2,040	18,359	648	617
19 1011200 EO-Mayor-President's Office	14,057	16,542	1,905	6,232	70,508	1,827	814
20 702516X Vehicle Maint	9,944	496	0	0	1,218	0	0
21 551 CNG Station	0	14	0	0	0	0	0
22 1011100 EO-Council Office	11,570	8,447	944	4,581	45,586	3,592	262
23 1011101 EO-City Council	0	0	0	0	0	0	0
24 1051102 EO-Parish Council	4,760	4,976	353	3,102	24,150	2,427	108
25 1018100 CD-Administration	0	0	0	0	0	0	0
26 2999010 Dev & Planning	7	0	0	0	0	0	0
27 1015900 TT-Director's Off - PASS THRU ONLY	0	0	0	0	0	0	0
29 5130 PW-CJP-Proj	0	0	0	0	0	0	0
30 5131 PW-CJP-Eng/Design/Devel	0	0	0	0	0	0	0
31 5132 PW-CJP-Right of Way	0	0	0	0	0	0	0
32 5133 PW-CJP-Estimates/Admin	0	0	0	0	0	0	0
33 5134 PW-CJP-Proj Cht	0	0	0	0	0	0	0
34 70111 UT-CUSTOMER SERVICE	0	0	0	0	0	0	0
Total Current Allocations	\$286,787	\$201,937	\$25,580	\$60,855	\$838,578	\$13,506	\$9,293

JUN 01 2021

Lafayette Consolidated Government
Chief Administrative Officer

Internal Memorandum

Finance & Management
Chief Financial Officer (0100)

TO: Cydra Wingerter **DATE:** May 21, 2021

FROM: Lorrie R. Toups

SUBJECT: Parish Council Agenda Item – Full Cost Allocation Plan for Administrative and General Costs – FY 20/21

Attached is a budgetary revision for submission to the Parish Council that adjusts the budgeted amounts for the full cost allocation plan for administrative and general costs to actual. There are increases and decreases among the various departments resulting in an increase in funding needed of \$68,133 for the Parish General Fund.

If you approve, please submit this ordinance for introduction at the Parish Council meeting on Tuesday, June 15, 2021.

If I can provide further information or clarification, please advise.

Sincerely,



Lorrie R. Toups, CPA
Chief Financial Officer

LRT/lbg

Attachments

C: Departmental Directors
Kerney Simoneaux
Tammie Andrus
Tina Stefanski

LAFAYETTE PARISH COUNCIL MEETING
AGENDA ITEM SUBMITTAL FORM

1) JUSTIFICATION FOR REQUEST: An ordinance amending the FY 20/21 operating budget of the Lafayette City-Parish Consolidated Government to adjust amounts for the Full Cost Allocation Plan for administrative and general costs to actual

2) ACTION REQUESTED: Adoption of ordinance

3) COUNCIL DISTRICT(S) (CIP PROGRAM/PROJECTS ONLY): N/A

4) REQUESTED ACTION OF COUNCIL:

A) INTRODUCTION: June 15, 2021

B) FINAL ADOPTION: July 6, 2021

5) DOCUMENTATION INCLUDED WITH THIS REQUEST:

A) Memo (1 page)

B) Ordinance (1 page)

C) Budget Revision (2 pages)

D) Summary schedule of full cost allocation plan (1 page)

6) FISCAL IMPACT:

X Fiscal Impact (Explain)

- Parish General Fund (105) increase in the use of Fund Balance by \$68,133
- Animal Shelter & Care Center Fund (206) increase in the use of Fund Balance by \$17,545
- Library Fund (263) decrease in the use of Fund Balance by \$136,075
- Juvenile Detention Fund (265) decrease in the use of Fund Balance by \$2,483
- Public Health Unit Fund (266) increase in the use of Fund Balance by \$5,855
- Mosquito Abatement Fund (271) decrease in the use of Fund Balance by \$1,494
- Cultural Economy Fund (274) decrease in the use of Fund Balance by \$4,707

No Fiscal Impact

RECOMMENDED BY:



LORRIE R. TOUPS
CHIEF FINANCIAL OFFICER

APPROVED FOR AGENDA:



CYDRA WINGERTER
CHIEF ADMINISTRATIVE OFFICER

DISPOSITION OF ORDINANCE NO. PO-027-2021

- | | |
|---|--|
| 1. This ordinance was introduced:
<u>June 15</u> , 2021
YEAS: Tabor,
Carlson, Guilbeau, Rubin

NAYS: None

ABSENT: Naquin

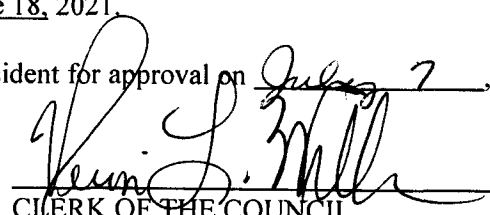
ABSTAIN: None | Final disposition by Council:
<u>July 6</u> , 2021
YEAS: Tabor, Naquin,
Carlson, Guilbeau

NAYS: None

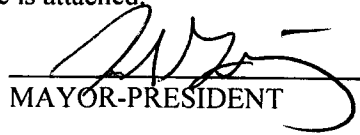
ABSENT: Rubin

ABSTAIN: None |
|---|--|

2. Notice of Public Hearing: This ordinance was published by Title and Notice of Public Hearing was published in the Advertiser on June 18, 2021.

3. This ordinance was presented to the Mayor-President for approval on July 7, 2021, at 11:20 o'clock A.m.

CLERK OF THE COUNCIL

4. Disposition by Mayor-President:
- I hereby:
- A. Approve this ordinance, the 9 day of JULY, 2021, at 16:30 o'clock A.m.
 - B. Veto this ordinance, the _____ day of _____, 2021, at _____ o'clock ____m., veto message is attached.
 - C. Line item veto certain items this _____ day of _____, 2021, at _____ o'clock ____m., veto message is attached.

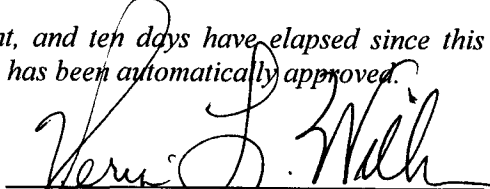

MAYOR-PRESIDENT

5. Returned to Council Office ~~with~~/without veto message on July 12, 2021, at 2:30 o'clock A.m.

6. Reconsideration by Council (if vetoed):
On _____, 2021, the Council did/refused to adopt this ordinance after the Mayor-President's veto.

7. Returned to the Council Office without signature of Mayor-President (*unsigned*) on _____, 2021, at _____ o'clock ____m.

If not signed or vetoed by the Mayor-President, and ten days have elapsed since this ordinance was presented to him for action, same has been automatically approved.


CLERK OF THE COUNCIL

8. Full publication of this ordinance was made in the Advertiser on July 9, 2021.