CITY ORDINANCE NO. CO-135-2021

AN ORDINANCE OF THE LAFAYETTE CITY COUNCIL AMENDING THE FY 20/21 OPERATING BUDGET OF THE LAFAYETTE CITY-PARISH CONSOLIDATED GOVERNMENT TO PROVIDE FOR ADJUSTMENTS OF REVENUE AND APPROPRIATION ESTIMATES

BE IT ORDAINED by the Lafayette City Council, that:

SECTION 1: The FY 20/21 operating budget of the Lafayette City-Parish Consolidated Government is hereby amended to provide for various adjustments of revenue and appropriation estimates.

SECTION 2: All revenue projections for the FY 20/21 have been reviewed by the Office of Finance and Management and recalculated in light of actual receipts to date. Appropriation line items have also been reviewed by the Office of Finance and Management and amended where necessary.

SECTION 3: The adjustments 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SECTION 4: All ordinances or resolutions, or parts thereof, in conflict herewith are hereby repealed.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.

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Co-135-2021

AUTHORIZATION FOR BUDGETARY REVISIONS

Fiscal Year: 2021

Ordinance #: ____________

Budget Adjustment Codes:
End of Year Adjustment

Fund: Description:
000 VARIOUS FUNDS

Justification:
CITY - End of Year Budget Adjustments (See Attached Detailed Schedule)

ACCOUNTING UNIT	ACCOUNT	SUB ACCOUNT	ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCOUNT CATEGORY	ADJUSTMENT AMOUNT	GL CURRENT GL BUDGET	GL ADJUSTED BUDGET	AC CURRENT AC BUDGET	AC ADJUSTED BUDGET
			SEE ATTACHED								
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 ____ DATE 9/20/21

GET MANAGEMENT OFFICER ____ DATE 9/17/21

IDENT ____ DATE ____

MULTIPLE-PAGE BUDGETARY REVISION

ACCOUNTING UNIT	ACCOUNT	SUB ACCOUNT	ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCOUNT CATEGORY	ADJUSTMENT AMOUNT	GL CURRENT GL BUDGET	GL ADJUSTED BUDGET	AC CURRENT AC BUDGET	AC ADJUSTED BUDGET
1010170	74000	201	INT APP-RECREATION & PARKS				225,056.00	1,724,221.83	1,949,277.83		
1010170	74000	204	INT APP-HPACC FUND				80,304.00	793,407.00	873,711.00		
1010170	74000	205	INT APP-HPACC RESERVE FD				555,002.00	819,774.00	1,374,776.00		
1010170	74000	209	INT APP-COMBINED GOLF COURSES				446,907.00	42,023.00	488,930.00		
1010170	74000	203	INT APP-TRANSIT				148,857.00	758,525.00	907,382.00		
1010170	74000	126	INT APP-GRANTS-FEDERAL				403,195.00	35,481.41	438,676.41		
1010170	74000	202	NT APP-LAF SCIENCE MUSEUM FD				-23,389.00	510,966.00	487,577.00		
1010170	74000	297	INT APP-PARKING PROGRAM FUND				182,210.00	67,976.00	250,186.00		
1010999	40205	1961	SALES TAX REVENUES-CITY-1961				-3,930,488.00	-13,030,050.00	-16,960,538.00		
1010999	40205	1985	SALES TAX REVENUES-CITY-1985				-3,421,166.00	-10,852,803.00	-14,273,969.00		
1010999	47000	0	INTEREST ON INVESTMENTS				836,325.00	-1,000,000.00	-163,675.00		
1010999	49990	0	NET LOSS-USE OF FUND BALANCE				3,205,558.00	-31,316,009.87	-28,110,451.87		
1010999	49306	0	CMCN SYSTEMS CONTR ON EXPENSES				163,635.00	-637,600.00	-473,965.00		
1010999	42510	0	FIRE INSURANCE REBATE				-3,122.00	-535,228.00	-538,350.00		
1010999	43027	0	CITY CRT-PRE-TRAIL DIV-CIVIL				-1,000.00	0.00	-1,000.00		
1010999	43028	0	CTY CRT-PRE-TRAIL DIV-CRIMINAL				-1,000.00	0.00	-1,000.00		
1010999	43920	0	CREDIT CARD CONVENIENCE FEES				-60.00	0.00	-60.00		
1010999	40305	0	T V CABLE FRANCHISE TAX				-81,391.00	-961,338.00	-1,042,729.00		
1010999	40400	0	PENALTIES				-60,617.00	-151,672.00	-212,289.00		
1010999	41015	0	BEVERAGE DISPENSING PERMITS				26,120.00	-152,000.00	-125,880.00		
1010999	41030	0	VEH FOR HIRE REGISTRATION FEE				11,329.00	-11,400.00	-71.00		
1010999	41040	0	PLACE & ASSEMBLY PERMITS				4,475.00	-5,665.00	-1,190.00		
1010999	44000	0	CITY COURT FINES				-153,809.00	-840,000.00	-993,809.00		
1010999	44010	0	BOND & FEE FORFEITURE-CITY CRT				9,922.00	-10,360.00	-438.00		
1010999	44300	0	ALCOHOL BEVERAGE FINES				-20,150.00	-3,500.00	-23,650.00		
1010999	48525	0	IMPUTED TAX REVENUES				-150,000.00	-850,000.00	-1,000,000.00		
1010999	49310	0	POLICE ATTENDANCE FEES				2,175.00	-4,400.00	-2,225.00		
1010999	49312	0	CITY MARSHAL-OVERTIME				28,172.00	-30,000.00	-1,828.00		
1010999	49611	0	LAF CHRISTIAN ACADEMY-SRO				20,404.00	-77,637.00	-57,233.00		
1010999	49619	0	TEURLINGS CATH HIGH SCHOOL-SRO				19,862.00	-80,853.00	-60,991.00		
1010999	49800	0	MISCELLANEOUS REVENUES				-59,845.00	-50,000.00	-109,845.00		
1010999	49830	0	SALE OF TRAFFIC ACCID REPORTS				52,712.00	-120,000.00	-67,288.00		
1010999	49902	0	AUCTION PROCEEDS-ON-LINE				-24,755.00	-15,000.00	-39,755.00		
1013100	50900	0	ACCRUED SICK/ANNUAL LEAVE				1,006,957.00	697,530.00	1,704,487.00		
1011100	53020	0	AUDITING FEES-COMM SYSTEM				10,000.00	25,300.00	35,300.00		
1011131	70123	614	OTHER INSURANCE PREMIUMS-RM				7,421.00	92,774.00	100,195.00		
1011130	50900	0	ACCRUED SICK/ANNUAL LEAVE				27,681.00	64,907.00	92,588.00		
1014120	50900	0	ACCRUED SICK/ANNUAL LEAVE				456,453.00	532,412.00	988,865.00		
1011401	70915	0	CONTR SERV-CREDIT CARD EXP				60.00	0.00	60.00		
FUND 101 TOTAL							0.00				
1260999	48500	101	CONTR FROM CITY GENERAL FUND	126201809990001	2017 COPS HIRING PROGRAM	48500	-403,195.00	-35,481.41	-438,676.41	-609,054.00	-1,012,249.00
1263100	50000	0	PERSONNEL SALARIES	126201831000001	2017 COPS HIRING PROGRAM	50000	301,405.00	192,225.87	493,630.87	1,240,764.00	1,542,169.00
1263100	50500	0	RETIREMENT/MEDICARE	126201831000001	2017 COPS HIRING PROGRAM	50500	47,000.00	74,837.76	121,837.76	453,486.00	500,486.00
1263100	50400	0	GROUP HEALTH INSURAN	126201831000001	2017 COPS HIRING PROGRAM	50400	50,000.00	19,531.56	69,531.56	154,081.00	204,081.00
1263100	50415	0	GROUP LIFE INSURANCE	126201831000001	2017 COPS HIRING PROGRAM	50415	1,790.00	785.41	2,575.41	4,653.00	6,443.00
1263100	50430	0	WORKERS COMPENSATION	126201831000001	2017 COPS HIRING PROGRAM	50430	3,000.00	414.37	3,414.37	6,069.00	9,069.00
FUND 126 TOTAL							0.00				

CO-135-2021

MULTIPLE-PAGE BUDGETARY REVISION

ACCOUNTING UNIT	ACCOUNT	SUB ACCOUNT	ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCOUNT CATEGORY	ADJUSTMENT AMOUNT	GL CURRENT GL BUDGET	GL ADJUSTED BUDGET	AC CURRENT AC BUDGET	AC ADJUSTED BUDGET
2010999	43760	0	SWIMMING INSTRUCTION FEES				-3,580.00	0.00	-3,580.00		
2010999	43762	0	SWIMMING POOL ADMISSIONS				-1,398.00	0.00	-1,398.00		
2010999	43764	0	SWIMMING POOL RENTALS				-7,008.00	0.00	-7,008.00		
2010999	47000	0	INTEREST ON INVESTMENTS				4,083.00	-7,000.00	-2,917.00		
2010999	48500	101	CONTR FROM CITY GENERAL FUND				-225,056.00	-1,724,221.83	-1,949,277.83		
2010999	49800	0	MISCELLANEOUS REVENUES				-5,179.00	0.00	-5,179.00		
2010999	43780	0	RECREATION INSTRUCTION FEES				10,000.00	-45,000.00	-35,000.00		
2010999	43782	0	RECREATION REGISTRATION				150,000.00	-150,000.00	0.00		
2010999	43786	0	RECREATION CAMPGROUND RENTALS				19,400.00	-54,400.00	-35,000.00		
2010999	43788	0	RECREATION GO CART RENTALS				200.00	-200.00	0.00		
2010999	43802	0	TENNIS COURT FEES				-1,367.00	-2,000.00	-3,367.00		
2010999	49865	0	VENDING MACHINES COMMISSIONS				2,220.00	-5,500.00	-3,280.00		
2016133	50900	0	ACCRUED SICK/ANNUAL LEAVE				16,806.00	13,727.00	30,533.00		
2016140	50900	0	ACCRUED SICK/ANNUAL LEAVE				40,879.00	0.00	40,879.00		
FUND 201 TOTAL							0.00				
2020999	43850	0	TICKET SALES				-23,324.00	0.00	-23,324.00		
2020999	48500	101	CONTR FROM CITY GENERAL FUND				23,389.00	-510,966.00	-487,577.00		
2020999	49800	0	MISCELLANEOUS REVENUES				-11.00	0.00	-11.00		
2020999	49810	0	CASH SHORT/OVER				-35.00	0.00	-35.00		
2020999	49820	0	SALES TAX DISCOUNT				-19.00	0.00	-19.00		
FUND 202 TOTAL							0.00				
2035940	50900	0	ACCRUED SICK/ANNUAL LEAVE				27,691.00	0.00	27,691.00		
2030999	47000	0	INTEREST ON INVESTMENTS				538.00	-538.00	0.00		
2030999	48500	101	CONTR FROM CITY GENERAL FUND				-148,857.00	-758,525.00	-907,382.00		
2030999	43900	0	BUS FARES				128,704.00	-350,000.00	-221,296.00		
2030999	43905	0	CHARTER SERVICES				-400.00	0.00	-400.00		
2030999	49010	0	RPTC-USPS LEASE REVENUES				-13,854.00	-119,000.00	-132,854.00		
2030999	49011	0	RPTC-USPS UTILITIES REIMB				-3,297.00	-11,261.00	-14,558.00		
2030999	49024	0	BENCH/BUS SHELTER FEES				9,475.00	-30,000.00	-20,525.00		
FUND 203 TOTAL							0.00				
2040999	43840	0	AUDITORIUM BUILDING RENTALS				-83,219.00	-134,514.00	-217,733.00		
2040999	43842	0	AUDITORIUM CATERING FEES				3,050.00	-4,000.00	-950.00		
2040999	43846	0	AUDITORIUM COMM ON CONCESSIONS				-5,617.00	0.00	-5,617.00		
2040999	43848	0	AUDITORIUM REIMBURSEABLES				-53,409.00	-25,000.00	-78,409.00		
2040999	48500	101	CONTR FROM CITY GENERAL FUND				-80,304.00	-793,407.00	-873,711.00		
2040999	48500	205	CONTR FROM HPAC RESERVE FUND				251,353.00	0.00	251,353.00		
2040999	49026	0	PARKING LOT RENTALS				-31,854.00	-280,169.00	-312,023.00		
FUND 204 TOTAL							0.00				
2050999	43850	0	TICKET SALES				578,000.00	-1,078,000.00	-500,000.00		
2050999	43851	0	OUTLET REVENUE SHARES				30,000.00	-30,000.00	0.00		
2050999	43852	0	CREDIT CARD FEES				8,200.00	-8,200.00	0.00		
2050999	43854	0	FACILITY/COMPUTER FEE				175,167.00	-246,167.00	-71,000.00		
2050999	43856	0	PROCESSING/COMPLIMENTARY FEE				13,513.00	-20,800.00	-7,287.00		
2050999	47000	0	IN N INVESTMENTS				1,475.00	-1,536.00	-61.00		

MULTIPLE-PAGE BUDGETARY REVISION

ACCOUNTING UNIT	ACCOUNT	SUB ACCOUNT	ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCOUNT CATEGORY	ADJUSTMENT AMOUNT	GL CURRENT GL BUDGET	GL ADJUSTED BUDGET	AC CURRENT AC BUDGET	AC ADJUSTED BUDGET
2050999	48500	101	CONTR FROM CITY GENERAL FUND				-555,002.00	0.00	-555,002.00		
2058182	74000	204	INT APP-HPACC FUND				-251,353.00	251,353.00	0.00		
FUND 205 TOTAL							0.00				
2090999	48500	101	CONTR FROM CITY GENERAL FUND				-446,907.00	-42,023.00	-488,930.00		
2090999	49800	0	MISCELLANEOUS REVENUES				-9,358.00	0.00	-9,358.00		
2090999	43700	110	MEMBERSHIP FEES-HEBERT				14,369.00	-51,719.00	-37,350.00		
2090999	43700	111	MEMBERSHIP FEES-VIEUX CHENES				25,033.00	-155,158.00	-130,125.00		
2090999	43700	112	MEMBERSHIP FEES-WETLANDS				60,316.00	-310,316.00	-250,000.00		
2090999	43706	110	GREEN FEES-HEBERT MUNI				45,061.00	-265,061.00	-220,000.00		
2090999	43706	111	GREEN FEES-VIEUX CHENES				40,474.00	-465,474.00	-425,000.00		
2090999	43706	112	GREEN FEES-WETLANDS				51,842.00	-581,842.00	-530,000.00		
2090999	43710	110	CART RENTALS-HEBERT				47,482.00	-187,482.00	-140,000.00		
2090999	43710	111	CART RENTALS-VIEUX CHENES				35,316.00	-310,316.00	-275,000.00		
2090999	43710	112	CART RENTALS-WETLANDS				52,895.00	-387,895.00	-335,000.00		
2090999	43712	111	TOURNAMENT FEES-VIEUX CHENES				22,789.00	-38,789.00	-16,000.00		
2090999	43712	112	TOURNAMENT FEES-WETLANDS				39,044.00	-84,044.00	-45,000.00		
2090999	43714	111	DRIVING RANGE REV-VIEUX CHENES				10,906.00	-45,254.00	-34,348.00		
2090999	43714	112	DRIVING RANGE REV-WETLANDS				4,936.00	-71,114.00	-66,178.00		
2096171	50900	0	ACCRUED SICK/ANNUAL LEAVE				5,802.00	0.00	5,802.00		
FUND 209 TOTAL							0.00				
2150999	40205	1961	SALES TAX REVENUES-CITY-1961				-44,751.00	-500,000.00	-544,751.00		
2150999	48500	353	CONTR FROM 61 S T BOND RES				44,751.00	-130,000.00	-85,249.00		
FUND 215 TOTAL							0.00				
2220999	40205	1985	SALES TAX REVENUES-CITY-1985				-44,064.00	-450,000.00	-494,064.00		
2220999	48500	355	CONTR FROM 85 S T BOND RES				44,064.00	-80,000.00	-35,936.00		
FUND 222 TOTAL							0.00				
2260999	47000	0	INTEREST ON INVESTMENTS				-55,345.00	54,420.14	-924.86		
2260999	49990	0	NET LOSS-USE OF FUND BALANCE				-284,097.00	-542,897.00	-826,994.00		
2260999	40210	0	SALES TAXES-TIF				339,442.00	-1,690,450.36	-1,351,008.36		
FUND 226 TOTAL							0.00				
2270999	40211	0	SALES TAXES-EDD				-129,839.00	-340,033.00	-469,872.00		
2271101	77000	0	NET INCOME-INCREASE IN FD BAL				129,839.00	337,825.00	467,664.00		
FUND 227 TOTAL							0.00				
2280999	40211	0	SALES TAXES-EDD				-111,728.00	-332,428.00	-444,156.00		
2281101	77000	0	NET INCOME-INCREASE IN FD BAL				111,728.00	329,238.00	440,966.00		
FUND 228 TOTAL							0.00				
2290999	40211	0	SALES TAXES-EDD				-1,919.00	-2,867.00	-4,786.00		
2291101	77000	0	NET INCOME-INCREASE IN FD BAL				1,919.00	2,867.00	4,786.00		
FUND 229 TOTAL							0.00				
2300999	40211	0	SALES TAXES-EDD				-145,664.00	-265,598.00	-411,262.00		
2301101	77000	0	NET INCOME-INCREASE IN FD BAL				145,664.00	263,887.00	409,551.00		

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MULTIPLE-PAGE BUDGETARY REVISION

ACCOUNTING UNIT	ACCOUNT	SUB ACCOUNT	ACCOUNT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCOUNT CATEGORY	ADJUSTMENT AMOUNT	GL CURRENT GL BUDGET	GL ADJUSTED BUDGET	AC CURRENT AC BUDGET	AC ADJUSTED BUDGET
FUND 230 TOTAL							0.00				
2310999	40211	0	SALES TAXES-EDD				-7,906.00	-22,223.00	-30,129.00		
2311101	77000	0	NET INCOME-INCREASE IN FD BAL				7,906.00	22,089.00	29,995.00		
FUND 231 TOTAL							0.00				
2780999	47000	0	INTEREST ON INVESTMENTS				-24,098.00	0.00	-24,098.00		
2781101	77000	0	NET INCOME-INCREASE IN FD BAL				24,098.00	0.00	24,098.00		
FUND 278 TOTAL							0.00				
2970999	47000	0	INTEREST ON INVESTMENTS				482.00	-482.00	0.00		
2970999	48500	101	CONTR FROM CITY GENERAL FUND				-182,210.00	-67,976.00	-250,186.00		
2970999	43920	0	CREDIT CARD CONVENIENCE FEES				7,187.00	-20,000.00	-12,813.00		
2970999	43410	0	PARKING METER REVENUES				76,530.00	-245,000.00	-168,470.00		
2970999	43415	0	PARKING GARAGE REV-VERMILION				25,352.00	-250,000.00	-224,648.00		
2970999	44020	0	PARKING FINES-CITY				71,705.00	-200,000.00	-128,295.00		
2970999	44021	0	PARKING FINES-HANDICAP				954.00	-10,000.00	-9,046.00		
FUND 297 TOTAL							0.00				
3520999	40205	1961	SALES TAX REVENUES-CITY-1961				-106,863.00	-13,547,591.00	-13,654,454.00		
3520999	47000	0	INTEREST ON INVESTMENTS				106,863.00	-110,794.00	-3,931.00		
FUND 352 TOTAL							0.00				
3530999	47000	0	INTEREST ON INVESTMENTS				44,751.00	-130,000.00	-85,249.00		
3530170	74000	215	INT APP-61 S T TRUST FUND				-44,751.00	130,000.00	85,249.00		
FUND 353 TOTAL							0.00				
3540999	40205	1985	SALES TAX REVENUES-CITY-1985				-88,682.00	-11,550,373.00	-11,639,055.00		
3540999	47000	0	INTEREST ON INVESTMENTS				88,682.00	-93,177.00	-4,495.00		
FUND 354 TOTAL							0.00				
3550999	47000	0	INTEREST ON INVESTMENTS				44,064.00	-80,000.00	-35,936.00		
3550170	74000	222	INT APP-85 S T TRUST FUND				-44,064.00	80,000.00	35,936.00		
FUND 355 TOTAL							0.00				
3580170	53050	0	PAYING AGENT FEES				2,120.00	1,100.00	3,220.00		
3581100	77000	0	NET INCOME-INCREASE IN FD BAL				-10,686.00	11,406.80	720.80		
3580999	47000	0	INTEREST ON INVESTMENTS				8,566.00	-10,352.00	-1,786.00		
FUND 358 TOTAL							0.00		#N/A		
4010999	40205	1961	SALES TAX REVENUES-CITY-1961				-7,967,729.00	-9,756,468.00	-17,724,197.00		
4010999	40205	1985	SALES TAX REVENUES-CITY-1985				-6,959,433.00	-7,724,584.00	-14,684,017.00		
4010999	47000	0	INTEREST ON INVESTMENTS				631,050.00	-811,413.00	-180,363.00		
4010999	48500	215	CONTR FROM 61 S T TRUST FUND				-128,970.00	0.00	-128,970.00		
4010999	48500	222	CONTR FROM 85 S T TRUST FUND				-55,100.00	0.00	-55,100.00		
4010999	49990	0	NET LOSS-USE OF FUND BALANCE				14,587,402.00	-65,717,816.83	-51,130,414.83		
4010999	49902	0	AUCTION PROCEEDS-ON-LINE				-18,027.00	0.00	-18,027.00		
4010999	43012	0	LCG STD SPECS MANUAL FEES				905.00	-1,570.00	-665.00		
4010999	49900	0	AU CEEDS				-118,724.00	0.00	24.00		

MULTIPLE-PAGE BUDGETARY REVISION

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4015100	50500	0	RETIREMENT/MEDICARE				21,526.00	24,560.00	46,086.00		
4015131	50500	0	RETIREMENT/MEDICARE				7,100.00	188,901.00	196,001.00		
FUND 401 TOTAL							0.00				
5020999	47000	0	INTEREST ON INVESTMENTS				2,701,016.00	-3,033,549.01	-332,533.01		
5020999	49990	0	NET LOSS-USE OF FUND BALANCE				-1,289,591.00	-81,735,168.80	-83,024,759.80		
5020999	49306	0	CMCN SYSTEMS CONTR ON EXPENSES				-403,337.00	-63,400.00	-466,737.00		
5020999	42304	0	DEQ STATE GRANTS				-241,330.00	0.00	-241,330.00		
5020999	49350	0	FEMA REIMBURSEMENT				-766,758.00	0.00	-766,758.00		
FUND 502 TOTAL							0.00				
5320999	47000	0	INTEREST ON INVESTMENTS				67,431.00	-68,250.00	-819.00		
5320999	49990	0	NET LOSS-USE OF FUND BALANCE				514,194.00	-5,694,156.98	-5,179,962.98		
5320999	49350	0	FEMA REIMBURSEMENT				-566,873.00	0.00	-566,873.00		
5320999	46515	0	ADVERTISING SALES				28,298.00	-145,000.00	-116,702.00		
5320999	49308	0	CITY COURT-SALARY SUPPL				76,590.00	-76,590.00	0.00		
5320999	49840	0	BILLING FOR SERVICES				-119,640.00	0.00	-119,640.00		
FUND 532 TOTAL							0.00				
5510999	47000	0	INTEREST ON INVESTMENTS				4,126.00	-5,645.00	-1,519.00		
5510999	49990	0	NET LOSS-USE OF FUND BALANCE				-77,119.00	0.00	-77,119.00		
5510999	49840	0	BILLING FOR SERVICES				104,153.00	-278,261.00	-174,108.00		
5510999	43915	0	CNG-PUBLIC				39,136.00	-55,797.00	-16,661.00		
5511100	77000	0	NET INCOME-INCREASE IN FD BAL				-70,296.00	70,296.00	0.00		
FUND 551 TOTAL							0.00				
6140999	43090	0	PREMIUMS-GENERAL GOV'T				-7,421.00	-1,620,162.00	-1,627,583.00		
6142180	70100	3002	INS PREM-GENERAL LIABILITY				7,421.00	100,300.00	107,721.00		
FUND 614 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).

CO-135-2021

CITY - FISCAL YEAR 2021 END OF YEAR BUDGET ADJUSTMENTS

1. Increase Auditing Fees Account for LUSFiber Attestation Audit

AU	ACCOUNT	SUB-ACCT	ACCT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCT CAT	ACCT CAT DESCRIPTION	AMOUNT
1011100	53020		AUDITING FEES-COMM SYSTEM					10,000
1010999	49306		CMCN SYSTEMS CONTR ON EXPENSES					(10,000)

2. Increase City Marshal's Insurance Premium Expense due to Higher Premium Prices

AU	ACCOUNT	SUB-ACCT	ACCT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCT CAT	ACCT CAT DESCRIPTION	AMOUNT
1011131	70123	614	OTHER INSURANCE PREMIUMS-RM					7,421
1010999	49990		NET LOSS-USE OF FUND BALANCE					(7,421)
6140999	43090		PREMIUMS-GENERAL GOV'T					(7,421)
6142180	70100	3002	INS PREM-GENERAL LIABILITY					7,421

3. Additional Funding for Accrued Annual & Sick Leave Accounts

AU	ACCOUNT	SUB-ACCT	ACCT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCT CAT	ACCT CAT DESCRIPTION	AMOUNT
1011130	50900		ACCRUED SICK/ANNUAL LEAVE					27,681
1013100	50900		ACCRUED SICK/ANNUAL LEAVE					1,006,957
1014120	50900		ACCRUED SICK/ANNUAL LEAVE					456,453
1010999	49990		NET LOSS-USE OF FUND BALANCE					(1,491,091)
2016133	50900		ACCRUED SICK/ANNUAL LEAVE					16,806
2016140	50900		ACCRUED SICK/ANNUAL LEAVE					40,879
2010999	48500	101	CONTR FROM CITY GENERAL FUND					(57,685)
1010170	74000	201	INT APP-RECREATION & PARKS					57,685
1010999	49990		NET LOSS-USE OF FUND BALANCE					(57,685)

CITY - FISCAL YEAR 2021 END OF YEAR BUDGET ADJUSTMENTS

2035940	50900		ACCRUED SICK/ANNUAL LEAVE					27,691
2030999	48500	101	CONTR FROM CITY GENERAL FUND					(27,691)
1010170	74000	203	INT APP-TRANSIT					27,691
1010999	49990		NET LOSS-USE OF FUND BALANCE					(27,691)
2096171	50900		ACCRUED SICK/ANNUAL LEAVE					5,802
2090999	48500	101	CONTR FROM CITY GENERAL FUND					(5,802)
1010170	74000	209	INT APP-COMBINED GOLF COURSES					5,802
1010999	49990		NET LOSS-USE OF FUND BALANCE					(5,802)

4. Increase Paying Agent Fees for Limited Tax Refunding Bonds

AU	ACCOUNT	SUB-ACCT	ACCT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCT CAT	ACCT CAT DESCRIPTION	AMOUNT
3580170	53050		PAYING AGENT FEES					2,120
3581100	77000		NET INCOME-INCREASE IN FD BAL					(2,120)

5. Adjustment of City of Lafayette 2% Fire Insurance Rebate

AU	ACCOUNT	SUB-ACCT	ACCT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCT CAT	ACCT CAT DESCRIPTION	AMOUNT
1010999	42510		FIRE INSURANCE REBATE					(3,122)
1010999	49990		NET LOSS-USE OF FUND BALANCE					3,122

6. Recognizing Revenue from City Prosecutor's new Pre-Trial Diversion Program

AU	ACCOUNT	SUB-ACCT	ACCT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCT CAT	ACCT CAT DESCRIPTION	AMOUNT
1010999	43027		CITY CRT-PRE-TRIAL DIV-CIVIL					(1,000)
1010999	43028		CTY CRT-PRE-TRIAL DIV-CRIMINAL					(1,000)

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KjS/Budget Mgmt
09/16/2021

CITY - FISCAL YEAR 2021 END OF YEAR BUDGET ADJUSTMENTS

1010999	43920		CREDIT CARD CONVENIENCE FEES					(60)
1011401	70915		CONTR SERV-CREDIT CARD EXP					60
1010999	49990		NET LOSS-USE OF FUND BALANCE					2,000

7. Providing Funding of the COPS Grant's FY 2021 Match and Unfunded & Disallowed Expenses

AU	ACCOUNT	SUB-ACCT	ACCT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCT CAT	ACCT CAT DESCRIPTION	AMOUNT
1010170	74000	126	INT APP-GRANTS-FEDERAL					403,195
1010999	49990		NET LOSS-USE OF FUND BALANCE					(403,195)
1260999	48500	101	CONTR FROM CITY GENERAL FUND	126201809990001	2017 COPS HIRING PROGRAM	48500		(403,195)
1263100	50000		PERSONNEL SALARIES	126201831000001	2017 COPS HIRING PROGRAM	50000		301,405
1263100	50400		GROUP HEALTH INSURAN	126201831000001	2017 COPS HIRING PROGRAM	50400		50,000
1263100	50415		GROUP LIFE INSURANCE	126201831000001	2017 COPS HIRING PROGRAM	50415		1,790
1263100	50430		WORKERS COMPENSATION	126201831000001	2017 COPS HIRING PROGRAM	50430		3,000
1263100	50500		RETIREMENT/MEDICARE	126201831000001	2017 COPS HIRING PROGRAM	50500		47,000

8. Corrections of Amount Budgeted for Retirement Accounts

AU	ACCOUNT	SUB-ACCT	ACCT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCT CAT	ACCT CAT DESCRIPTION	AMOUNT
4015100	50500		RETIREMENT/MEDICARE					21,526
4015131	50500		RETIREMENT/MEDICARE					7,100
4010999	49990		NET LOSS-USE OF FUND BALANCE					(28,626)

CITY - FISCAL YEAR 2021 END OF YEAR BUDGET ADJUSTMENTS

9. Adjusting FY 2021 Revenue Estimates

AU	ACCOUNT	SUB-ACCT	ACCT DESCRIPTION	ACTIVITY	ACTIVITY DESCRIPTION	ACCT CAT	ACCT CAT DESCRIPTION	AMOUNT
1010999	40205	1961	SALES TAX REVENUES-CITY-1961					(3,930,488)
1010999	40205	1985	SALES TAX REVENUES-CITY-1985					(3,421,166)
1010999	40305		T V CABLE FRANCHISE TAX					(81,391)
1010999	40400		PENALTIES					(60,617)
1010999	41015		BEVERAGE DISPENSING PERMITS					26,120
1010999	41030		VEH FOR HIRE REGISTRATION FEE					11,329
1010999	41040		PLACE & ASSEMBLY PERMITS					4,475
1010999	44000		CITY COURT FINES					(153,809)
1010999	44010		BOND & FEE FORFEITURE-CITY CRT					9,922
1010999	44300		ALCOHOL BEVERAGE FINES					(20,150)
1010999	47000		INTEREST ON INVESTMENTS					836,325
1010999	48525		IMPUTED TAX REVENUES					(150,000)
1010999	49306		CMCN SYSTEMS CONTR ON EXPENSES					173,635
1010999	49310		POLICE ATTENDANCE FEES					2,175
1010999	49312		CITY MARSHAL-OVERTIME					28,172
1010999	49611		LAF CHRISTIAN ACADEMY-SRO					20,404
1010999	49619		TEURLINGS CATH HIGH SCHOOL-SRO					19,862
1010999	49800		MISCELLANEOUS REVENUES					(59,845)
1010999	49830		SALE OF TRAFFIC ACCID REPORTS					52,712
1010999	49902		AUCTION PROCEEDS-ON-LINE					(24,755)
1010170	74000	201	INT APP-RECREATION & PARKS					167,371
1010170	74000	202	NT APP-LAF SCIENCE MUSEUM FD					(23,389)
1010170	74000	203	INT APP-TRANSIT					121,166
1010170	74000	204	INT APP-HPACC FUND					80,304
1010170	74000	205	INT APP-HPACC RESERVE FD					555,002
1010170	74000	209	INT APP-COMBINED GOLF COURSES					441,105
1010170	74000	297	INT APP-PARKING PROGRAM FUND					182,210
1010999	49990		NET LOSS-USE OF FUND BALANCE					5,193,321

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CITY - FISCAL YEAR 2021 END OF YEAR BUDGET ADJUSTMENTS

2010999	43760		SWIMMING INSTRUCTION FEES	(3,580)
2010999	43762		SWIMMING POOL ADMISSIONS	(1,398)
2010999	43764		SWIMMING POOL RENTALS	(7,008)
2010999	43780		RECREATION INSTRUCTION FEES	10,000
2010999	43782		RECREATION REGISTRATION	150,000
2010999	43786		RECREATION CAMPGROUND RENTALS	19,400
2010999	43788		RECREATION GO CART RENTALS	200
2010999	43802		TENNIS COURT FEES	(1,367)
2010999	47000		INTEREST ON INVESTMENTS	4,083
2010999	49800		MISCELLANEOUS REVENUES	(5,179)
2010999	49865		VENDING MACHINES COMMISSIONS	2,220
2010999	48500	101	CONTR FROM CITY GENERAL FUND	(167,371)
2020999	43850		TICKET SALES	(23,324)
2020999	49800		MISCELLANEOUS REVENUES	(11)
2020999	49810		CASH SHORT/OVER	(35)
2020999	49820		SALES TAX DISCOUNT	(19)
2020999	48500	101	CONTR FROM CITY GENERAL FUND	23,389
2030999	43900		BUS FARES	128,704
2030999	43905		CHARTER SERVICES	(400)
2030999	47000		INTEREST ON INVESTMENTS	538
2030999	49010		RPTC-USPS LEASE REVENUES	(13,854)
2030999	49011		RPTC-USPS UTILITIES REIMB	(3,297)
2030999	49024		BENCH/BUS SHELTER FEES	9,475
2030999	48500	101	CONTR FROM CITY GENERAL FUND	(121,166)
2040999	43840		AUDITORIUM BUILDING RENTALS	(83,219)
2040999	43842		AUDITORIUM CATERING FEES	3,050
2040999	43846		AUDITORIUM COMM ON CONCESSIONS	(5,617)
2040999	43848		AUDITORIUM REIMBURSEABLES	(53,409)
2040999	49026		PARKING LOT RENTALS	(31,854)
2040999	48500	205	CONTR FROM HPAC RESERVE FUND	251,353

CITY - FISCAL YEAR 2021 END OF YEAR BUDGET ADJUSTMENTS

2040999	48500	101	CONTR FROM CITY GENERAL FUND	(80,304)
2050999	43850		TICKET SALES	578,000
2050999	43851		OUTLET REVENUE SHARES	30,000
2050999	43852		CREDIT CARD FEES	8,200
2050999	43854		FACILITY/COMPUTER FEE	175,167
2050999	43856		PROCESSING/COMPLIMENTARY FEE	13,513
2050999	47000		INTEREST ON INVESTMENTS	1,475
2058182	74000	204	INT APP-HPACC FUND	(251,353)
2050999	48500	101	CONTR FROM CITY GENERAL FUND	(555,002)
2090999	43700	110	MEMBERSHIP FEES-HEBERT	14,369
2090999	43700	111	MEMBERSHIP FEES-VIEUX CHENES	25,033
2090999	43700	112	MEMBERSHIP FEES-WETLANDS	60,316
2090999	43706	110	GREEN FEES-HEBERT MUNI	45,061
2090999	43706	111	GREEN FEES-VIEUX CHENES	40,474
2090999	43706	112	GREEN FEES-WETLANDS	51,842
2090999	43710	110	CART RENTALS-HEBERT	47,482
2090999	43710	111	CART RENTALS-VIEUX CHENES	35,316
2090999	43710	112	CART RENTALS-WETLANDS	52,895
2090999	43712	111	TOURNAMENT FEES-VIEUX CHENES	22,789
2090999	43712	112	TOURNAMENT FEES-WETLANDS	39,044
2090999	43714	111	DRIVING RANGE REV-VIEUX CHENES	10,906
2090999	43714	112	DRIVING RANGE REV-WETLANDS	4,936
2090999	49800		MISCELLANEOUS REVENUES	(9,358)
2090999	48500	101	CONTR FROM CITY GENERAL FUND	(441,105)
2260999	40210		SALES TAXES-TIF	339,442
2260999	47000		INTEREST ON INVESTMENTS	(55,345)
2260999	49990		NET LOSS-USE OF FUND BALANCE	(284,097)
2270999	40211		SALES TAXES-EDD	(129,839)
2271101	77000		NET INCOME-INCREASE IN FD BAL	129,839

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CITY - FISCAL YEAR 2021 END OF YEAR BUDGET ADJUSTMENTS

2280999	40211		SALES TAXES-EDD	(111,728)
2281101	77000		NET INCOME-INCREASE IN FD BAL	111,728
2290999	40211		SALES TAXES-EDD	(1,919)
2291101	77000		NET INCOME-INCREASE IN FD BAL	1,919
2300999	40211		SALES TAXES-EDD	(145,664)
2301101	77000		NET INCOME-INCREASE IN FD BAL	145,664
2310999	40211		SALES TAXES-EDD	(7,906)
2311101	77000		NET INCOME-INCREASE IN FD BAL	7,906
2780999	47000		INTEREST ON INVESTMENTS	(24,098)
2781101	77000		NET INCOME-INCREASE IN FD BAL	24,098
2970999	43410		PARKING METER REVENUES	76,530
2970999	43415		PARKING GARAGE REV-VERMILION	25,352
2970999	43920		CREDIT CARD CONVENIENCE FEES	7,187
2970999	44020		PARKING FINES-CITY	71,705
2970999	44021		PARKING FINES-HANDICAP	954
2970999	47000		INTEREST ON INVESTMENTS	482
2970999	48500	101	CONTR FROM CITY GENERAL FUND	(182,210)
3520999	47000		INTEREST ON INVESTMENTS	106,863
3520999	40205	1961	SALES TAX REVENUES-CITY-1961	(106,863)
3530999	47000		INTEREST ON INVESTMENTS	44,751
3530170	74000	215	INT APP-61 S T TRUST FUND	(44,751)
2150999	48500	353	CONTR FROM 61 S T BOND RES	44,751
2150999	40205	1961	SALES TAX REVENUES-CITY-1961	(44,751)
3540999	47000		INTEREST ON INVESTMENTS	88,682

CITY - FISCAL YEAR 2021 END OF YEAR BUDGET ADJUSTMENTS

3540999	40205	1985	SALES TAX REVENUES-CITY-1985	(88,682)
3550999	47000		INTEREST ON INVESTMENTS	44,064
3550170	74000	222	INT APP-85 S T TRUST FUND	(44,064)
2220999	48500	355	CONTR FROM 85 S T BOND RES	44,064
2220999	40205	1985	SALES TAX REVENUES-CITY-1985	(44,064)
3580999	47000		INTEREST ON INVESTMENTS	8,566
3581100	77000		NET INCOME-INCREASE IN FD BAL	(8,566)
4010999	40205	1961	SALES TAX REVENUES-CITY-1961	(7,967,729)
4010999	40205	1985	SALES TAX REVENUES-CITY-1985	(6,959,433)
4010999	43012		LCG STD SPECS MANUAL FEES	905
4010999	47000		INTEREST ON INVESTMENTS	631,050
4010999	48500	215	CONTR FROM 61 S T TRUST FUND	(128,970)
4010999	48500	222	CONTR FROM 85 S T TRUST FUND	(55,100)
4010999	49900		AUCTION PROCEEDS	(118,724)
4010999	49902		AUCTION PROCEEDS-ON-LINE	(18,027)
4010999	49990		NET LOSS-USE OF FUND BALANCE	14,616,028
5020999	42304		DEQ STATE GRANTS	(241,330)
5020999	47000		INTEREST ON INVESTMENTS	2,701,016
5020999	49306		CMCN SYSTEMS CONTR ON EXPENSES	(403,337)
5020999	49350		FEMA REIMBURSEMENT	(766,758)
5020999	49990		NET LOSS-USE OF FUND BALANCE	(1,289,591)
5320999	46515		ADVERTISING SALES	28,298
5320999	47000		INTEREST ON INVESTMENTS	67,431
5320999	49308		CITY COURT-SALARY SUPPL	76,590
5320999	49350		FEMA REIMBURSEMENT	(566,873)
5320999	49840		BILLING FOR SERVICES	(119,640)
5320999	49990		NET LOSS-USE OF FUND BALANCE	514,194

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CITY - FISCAL YEAR 2021 END OF YEAR BUDGET ADJUSTMENTS

5510999	43915		CNG-PUBLIC					39,136
5510999	47000		INTEREST ON INVESTMENTS					4,126
5510999	49840		BILLING FOR SERVICES					104,153
5511100	77000		NET INCOME-INCREASE IN FD BAL					(70,296)
5510999	49990		NET LOSS-USE OF FUND BALANCE					(77,119)

Lafayette
CONSOLIDATED GOVERNMENT

RECEIVED
SEP 20 2021
Lafayette Consolidated Government
Chief Administrative Officer

Internal Memorandum

Finance & Management
Chief Financial Officer (0100)

TO: Cydra Wingerter **DATE:** September 20, 2021

FROM: Lorrie R. Toups

SUBJECT: **City Council Agenda Item - FY 20/21 Year-End Adjustments**

Attached is an ordinance & budget revision amending the current year budget in various City funds along with a detailed list of all adjustments being made.

If you approve, please place this on the City Council agenda to be introduced on Tuesday, October 5, 2021.

Please let me know if you should have any questions or need additional information.

Sincerely,

Lorrie R. Toups

Lorrie R. Toups, CPA
Chief Financial Officer

LRT/erb

Attachments

C: Department Directors
Kerney Simoneaux

t: 337.291.8202 / ltoups@lafayettela.gov / f: 337.291.8310

CO-135-2021

LAFAYETTE CITY COUNCIL MEETING

AGENDA ITEM SUBMITTAL FORM

1) **JUSTIFICATION FOR REQUEST:** An ordinance of the Lafayette City Council amending the FY 20/21 operating budget of the Lafayette City-Parish Consolidated Government to provide for adjustments of revenue and appropriation estimates

2) **ACTION REQUESTED:** Adoption of ordinance

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

4) **REQUESTED ACTION OF COUNCIL:**

A) INTRODUCTION: October 5, 2021

B) FINAL ADOPTION: October 19, 2021

5) **DOCUMENTATION INCLUDED WITH THIS REQUEST:**

A) Memo (1 page)

B) Budget Revision (6 pages)

C) Ordinance (1 page)

D) Detailed list of FY 20/21 year-end City adjustments (9 pages)

6) **FISCAL IMPACT:**

__X__ Fiscal Impact (Explain)

- City General Fund (101) decrease in the use of fund balance by $3,205,558
- TIF Sales Tax Trust Fund -MM103 (226) increase in the use of fund balance by $284,097
- Downtown Lafayette EDD Fund (227) decrease in the use of fund balance by $129,839
- University Gateway EDD Fund (228) decrease in the use of fund balance by $111,728
- Trappey EDD Fund (229) decrease in the use of fund balance by $1,919
- Northway EDD Fund (230) decrease in the use of fund balance by $145,664
- Holy Rosary Institute EDD Fund (231) decrease in the use of fund balance by $7,906
- Police & Fire Resiliency Fund (278) decrease in the use of fund balance by $24,098
- Limited Tax Refund Bonds Sinking Fund (358) increase in the use of fund balance by $10,686
- City Sales Tax Capital Imp. Fund (401) decrease in the use of fund balance by $14,587,402
- Utilities System Fund (502) increase in the use of fund balance by $1,289,591
- Communications System Fund (532) decrease in the use of fund balance by $514,194
- CNG Service Station Fund (551) increase in the use of fund balance by $147,415

________ No Fiscal Impact

RECOMMENDED BY:

Lorrie Toups

LORRIE R. TOUPS
CHIEF FINANCIAL OFFICER

APPROVED FOR AGENDA:

Cydra Wingerter

CYDRA WINGERTER
CHIEF ADMINISTRATIVE OFFICER

DISPOSITION OF ORDINANCE NO. CO-135-2021

1. This ordinance was introduced: October 5, 2021
YEAS: Lewis, Naquin, Hebert, Cook, Lazard

NAYS: None

ABSENT: None

ABSTAIN: None

Final disposition by Council: October 19, 2021
YEAS: Lewis, Naquin, Hebert, Cook, Lazard

NAYS: None

ABSENT: None

ABSTAIN: None

2. Notice of Public Hearing: This ordinance was published by Title and Notice of Public Hearing was published in the Advertiser on October 8, 2021.

3. This ordinance was presented to the Mayor-President for approval on October 20, 2021, at 10:30 o'clock a.m.

CLERK OF THE COUNCIL

4. Disposition by Mayor-President:

I hereby:

A. Approve this ordinance, the 27 day of OCTOBER, 2021, at 3:05 o'clock p.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 October 27, 2021, at 4:16 o'clock p.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 October 22, 2021.