

The following ordinance, which was previously introduced in written form required for adoption at a regular meeting of the Parish Council on Monday, November 12, 2020, a summary thereof having been published in the official journal together with a notice of public hearing which was held in accordance with said public notice was brought up for final passage December 3, 2020 on Motion of Tracy Girlinghouse and seconded by Maurice "Scooter" Keen:

L.P. ORDINANCE NO. 20 - 30

AN ORDINANCE AMENDING THE 2020 BUDGET AND ADOPTING THE 2021 BUDGET OF THE LIVINGSTON PARISH PRESIDENT-COUNCIL RELATIVE TO THE GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS AND CAPITAL IMPROVEMENT FUNDS.

BE IT ORDAINED by the Livingston Parish Council, governing authority of Livingston Parish, State of Louisiana, convened in legal session, that the amended 2020 budget for the fiscal year beginning January 1, 2020, and ending December 31, 2020, of the Livingston Parish President-Council, and the 2021 budget for the fiscal year beginning January 1, 2021, and ending December 31, 2021, of the Livingston Parish President-Council, adopted by ordinance 20-__ on December 3, 2020 are hereby adopted by title as if set out herein in full as follows:

SECTION 1. The detailed estimate of revenues for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Improvement Funds for the fiscal year beginning January 1, 2020 and ending December 31, 2020, and for the fiscal year beginning January 1, 2021 and ending December 31, 2021, are hereby adopted to serve as an Operating Budget of Revenues for the President-Council during the same respective period.

SECTION 2. The estimates of expenditures by department for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Improvement Funds for the fiscal year beginning January 1, 2020 and ending December 31, 2020, and for the fiscal year beginning January 1, 2021 and ending December 31, 2021, are hereby adopted to serve as a budget of Expenditures for the President-Council during the same respective period.

SECTION 3. The adoption of the budget of expenditures be and the same is hereby declared to operate as an appropriation of the amount herein set forth within the terms of the budget classifications.

SECTION 4. Amounts are available for expenditures only to the extent included within the 2020 and 2021 budgets.

SECTION 5. Any adjustment made to the budget during the fiscal year should adhere to regulation set forth in Section 5-04 of the Livingston Parish Home Rule Charter.

SECTION 6. Capital Improvement Funds budgets unexpended appropriations are carried over to the next fiscal year until the project is completed or abandoned or five fiscal years end from the inception of the original budget for the project.

SECTION 7. The Parish Council may from time to time authorize grant applications, additional borrowings and or bonded debt for the Livingston Parish Government. These funds, estimated at more or less one dollar, are hereby included within the operating budget in the appropriate funds.

SECTION 8. Amounts restricted at year end are hereby rolled over to the next fiscal year.

SECTION 9. Whereas the general administrative offices of the parish provide oversight, financial controls, and other necessary services for the various funds identified in the parish's budget and administered by the parish;

Whereas these funds could not function without someone providing these services such as banking, accounts payables, payroll, purchasing, reporting, grants management, etc.;

Whereas administrative controls provide assurances of compliance with federal, state, and parish laws, ordinances, rules, and regulations;

Whereas all of the above constitute necessary costs of administering the parish funds;

Therefore, the parish shall develop an administrative fund as a special revenue fund to capture these costs and bill a fair administrative fee to these funds for the services provided.

For grants which prohibit the inclusion of various costs, such as an elected official's salary and benefits, these costs shall be excluded from the necessary costs for that grant. For those grants with a state or federal cap on these types of costs, e.g. a state cap of 2% on certain pass-through funds, the cap shall not be exceeded.

The Livingston Parish Utility Fund is an Enterprise Fund Type because of fees for service. A budget is not required on Enterprise Fund Types.

BE IT FURTHER ORDAINED that this ordinance shall become effective upon adoption by the Livingston Parish Council and signature of the Parish President and all previous ordinances or resolution in conflict with said ordinance are hereby repealed.

BE IT FURTHER ORDAINED that copies of these budgets be available for public inspection in the office of the Livingston Parish Council.

The above and foregoing addition to the Code of the Parish of Livingston has been read in full, section by section, and was thereupon submitted to a vote; the vote thereon was as follows:

YEAS: MR. KEEN, MR. GIRLINGHOUSE, MR. ARD, MR. MACK, MR. WASCOM,
MR. TALBERT, MR. HARRIS, MR. MCMORRIS, MR. DELATTE

NAYS: NONE

ABSENT: NONE

ABSTAIN: NONE

And the ordinance was declared adopted as amended on the 3rd day of December 2020.

1/2 *Shane Mack*

Shane Mack, Council Chairman

ATTEST:

1/2 *Sandy C. Teal*

Sandy C. Teal, Council Clerk

1/2 *Layton Ricks*

Layton Ricks, Parish President