

**LIVINGSTON PARISH COUNCIL**  
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**2009 Budgets**

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# LIVINGSTON PARISH

## Office of the President

*An Equal Opportunity Employer*

November 24, 2008

**MIKE GRIMMER**  
Parish President

**JOHN P. GABEL, III, CPA, N.P.**  
Director of Finance

**WAYNE MARTIN**  
Director DPW

People of Livingston Parish

This budget is a tribute to the great people of this parish, whom it is my privilege to serve as Parish President. I express with heartfelt emotion my great thanks for the privilege of serving as parish president during one of the most trying times in the history of Livingston Parish. Rarely have challenges and difficulties of the types and numbers that we faced been overcome without new taxes.

Three years ago, we began the budget process last year deep in the grip of the most devastating hurricanes ever to hit the state of Louisiana. Our population increased by over 25% and the people of this parish responded with more love, generosity, and common sense than anyone expected.

Although our needs had expanded exponentially, our financial resources had not. The parish government had to ask the citizens of this parish to change our tax structure, to incur debt, to build a better parish for today and tomorrow.

Please accept this, my 2009 budget message as an Account of the Livingston Success Story, An Action Plan for Katrina Recovery and More that actually worked. It is also an update on the 2007 Audit Corrective Action Plan. We have projects to correct problem areas.

When you read the story of our success, this is the story of what we have accomplished working as a team with the people of Livingston Parish. It is not just the story of the Parish President and council working as a team, it could not have happened without the faith and willingness to change by the people of the parish. It is a story to be proud of, and it has rarely been equaled anywhere in the country. We are a parish that has no heavy industry, or large tourism base, and we are not on the Mississippi River. We have no ports or airports or train stations. Also, this governmental turn around was accomplished without an increase in taxes. However, we are on I-12 and we had excellent leadership for the people of this parish, and that was enough to overcome problems that could have bankrupted this parish.

In 2005, we had just completed the 5<sup>th</sup> straight year of decreases in the General Fund. While we had a two million dollar fund balance, most of that was in due from other governments. We were attempting to recover from Hurricanes Katrina and Rita, and we experienced an even greater population explosion due to these storms. Prior to Katrina Rita, Orleans and Jefferson Parish had about 25% of the states population. Now the largest city in the state is Baton Rouge, and there are more people along the I-12 corridor from Baton Rouge to Slidell than in Jefferson and Orleans combined.

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In 2005, the parish was either paying bills or making payroll. We were stalling our creditors and buying time. We finished 2005 with fund deficits in the following funds.

Road Sales Tax Construction Fund	\$	322,386
Criminal Court Fund		119
Hazard Mitigation Fund		34,888
Water Improvement Fund		176,417
FY03 Sewer Fund		46,102

We began the 2006 budget process in October of 2005, deep in the grip of the most devastating hurricanes ever to hit the state of Louisiana. Our population increased by over 25% and the people of this parish responded with more love, generosity, and common sense than anyone expected.

Although our needs had expanded exponentially, our financial resources had not. The parish government had to ask the citizens of this parish to change our tax structure, to incur debt, to build a better parish for today and tomorrow.

We were forced to adopt a budget for 2006 that spent almost every dollar in the general fund. We adopted a budget that was over a million and half dollars (\$1,500,000) in the hole. We planned to deplete every rainy day fund. The hurricanes hit us hard, and we threw our financial resources at the damage they caused, to buy time to plan and maneuver out of a near hopeless situation. In strokes of financing brilliance, we succeeded beyond all expectations.

**At the end of 2006, our General Fund fund balance increased by \$1,804,337. We had no fund deficits. Our Road Fund balance increased to \$4,214,782, and increase of over \$3.5 million dollars**

**This is story of how it happened. The 2006 amounts are based on audited financial statements. It is not voodoo accounting. This is what happened and how it happened.**

The short story is that by reallocating the one cent sales tax to the road and jail funds, we saved the general fund from paying the jail expenses. This saved the general fund over a million dollars a year. We also increased the permit fees, and this generated over a million dollars a year.

We bonded our jail and road funds to build a new jail and accomplish a 10 year road program. The new jail provides for long term prison care cost reductions by eliminating fees for housing prisoners out of parish. The road program relieved the parish of the providing an in-house program. We were able to build up our fund balances in the road funds. This saved over 3 million dollars.

We also improved our accounting functions, cut costs, increased sales and eliminated receivables from sales, and we did it with a 7 person finance department, including the finance director.

That is the short story. These are the details. These are the risks we took and the rewards we enjoyed.

#### Health Unit.

We needed a new health unit before the hurricanes, and after the storms, we needed it all the more. To conserve our funds, we spent the health unit fund balance to construct the new health unit. At the same time, we financed the construction over ten years. This allowed us to borrow money at a cheaper rate than we earned on our investments. Additionally, we were able to serve more people, and at the request of our Health Unit director, consolidate the planning and permit offices within the health unit. We also automated the Health Unit Permit Process with programs written by SIGNUS for us. This allowed a more comprehensive health and sewer inspection on all properties. It helped ensure a healthier, cleaner, DEQ compliant parish. Additionally, it gave the parish the opportunity to compare the permits issued and the values stated to the additions to the Assessors roles, so that we could obtain the taxes actually due on the property in the parish.

#### Road and Jail Sales tax

Although we could not increase taxes, In January of 2006, we went to you, the people of the parish, and asked that you rededicate 1/4<sup>th</sup> of the 1 cent sales tax from roads to operate and constructing a new jail. You said yes, and we began the bonding process for both new roads and jail construction.

The new jail sales tax generates about \$2,700,000 dollars a year. Debt service on the jail is about \$1,700,000 a year. It costs about \$1,550,000 a year to operate the jail. This rededication saved the general fund about a million dollars a year. Additionally, the new jail will be complete in early 2008. In 2006, the parish was paying about \$850,000.00 a year to house prisoners in other parishes. In 2008, that amount leaped up to about \$1,200,000 a year. In 2008, state law forced us to take over the medical staff at the jail. The staffing for these positions is about \$500,000 a year. While we will have better control over the jail medical costs, these were unanticipated expenses. Due to the high costs of operating the jail and finishing the construction of the new jail, the jail fund had to borrow over \$2,000,000 from the General Fund.

When we bring our prisoners home, our annual operating costs will drop to about a million dollars a year. In 2009, we will be able to run the jail and pay the debt service with refundable financing from the general fund.

#### Jail Construction

We sold the bonds and invested the proceeds in a guaranteed income contract (gic). We will earn \$ 663,444 in interest at the arbitrage rate and more than \$1,200,000 at the investment rate. By completing the project according to the IRS rules and guidelines, we had an additional \$118,190 to spend on the jail project.

Through cooperation with the Town of Livingston, the jail will tie into the Livingston sewer system, and this saved us about a million dollars in jail construction costs. These savings have been used to expand the jail, adding more beds and security.

#### Road Construction, Equipment, Revolving Purchases

We sold 49,000,000 in bonds and invested the proceeds in a guaranteed investment contract, GIC. We will earn \$1,801,024 at the arbitrage rate and \$2,300,000 at the investment rate. This gives us an additional \$295,167 which was spent on the project by meeting the arbitrage rules.

We sold these Road bonds at a premium of 1.8 million dollars, and our issuance costs were only 1.4 million dollars. Without any increase in budgeted debt or debt service, we received nearly two million dollars more than anticipated.

This would not have happened without the skill and technical expertise of Jim Ryan and Crews and Associates, who crafted our bond offering. Additionally, our bond counsels, particularly Richard Leibowitz, guided us in the arbitrage requirements. Without his help, we would not have known the key disbursement dates, and certainly would not have saved over a million dollars in arbitrage earnings from these bond issues. Also, Regions bank and the Bank of New York Trust Department, Jim Shiroda and Kathy Pine respectively, walked us through the interest earnings and GIC reports. They taught us how to understand the reports and allowed us to make good management decisions to maximize our interest earnings and retention of these earnings.

We requested an opinion from our bond counsels on buying road and related drainage maintenance equipment with the interest earnings on this project. Our bond counsels gave permission to buy the equipment. Accordingly, we have identified about a \$1,000,000 dollars in road related drainage equipment and a million dollars in heavy dump trucks, and other road maintenance equipment that we have purchased.

We updated our fleet of dump trucks. The real savings is in eliminating both down time because the equipment does not work and maintenance costs. We estimated that these purchases save a hundred thousand dollars a year in maintenance costs alone.

#### **Permit System:**

Prior to Katrina and Rita, Livingston parish was the fastest growing parish in the state. After these storms, the population exploded because of the reputation for good schools and the other advantages of Livingston Parish. To handle the increased needs for housing and infrastructure, the parish raised its permit fees. This generated an additional \$1,000,000 a year for the general fund.

Additionally, using SIGNUS as our consultants, we developed an on-line system for buying permits and accepted credit card payments. We stopped billing for permits and made all customers pay for permits when received. In early 2006, we had over \$600,000 in receivables. By the end of 2006, we had no receivables from permits.

The council approved a new permit system in the 2007 budget and we have now transitioned to a sequel based system. Our old system was written in Lotus Notes 97 and almost completely collapsed in May of 2007. It simply could not handle the volume of permits that we issue. We trained the permit staff on the new system, it became fully functional in October of 2008. This will allow real time posting of permits bought on the web

and at the office. It will also facilitate searches of our data base, and electronic communications with the assessor.

We will begin training our inspectors to use PC notebooks to compile the inspection reports and wirelessly transmit their reports to our virtual filing cabinet, Laserfiche. These notebooks use a combination of handwriting to text software and voice to text software. We expect to begin training in the first quarter of 2009. We have ordered the wireless cards for the notebooks. Laserfiche works as a repository for not only imaged documents, but also for all other document types. This imaging system offers OCR recognition and indexing of all imaged documents. We will file the permits under the permit numbers in Laserfiche. Image Teck distributes Laserfiche in Louisiana.

### **Administrative Fund**

To more properly allocate the costs of administering parish funds, the parish developed an indirect cost plan to bill the costs of administering parish funds to the funds affected to the extent allowed by law. This will also save the general fund about \$300,000 per year.

### **Road Funds**

The 2006 amended budget combined the sales tax road and ad-valorem road funds. The tax propositions were virtually identical, and there was no reason to separate these funds. By combining them, we eliminated a deficit from 2005 in the Sales Tax Road fund. This combination also eliminates unnecessary transfers between funds and reduces internal processing time.

### **Homeland Security**

During 2006, we amended the general fund budget to reflect an additional 1,089,000 in UASI (Urban Area Search Initiative) and SHSP (State Homeland Security Program) to purchase equipment in order for the parish to respond locally, regionally, and state wide to terrorist and all hazard response, including natural disasters. In 2007, we will receive about \$743,000 for these purposes. Additionally, we are applying for a grant for a new Homeland Security Office next to the Livingston Parish 911 center. Due to the increase in federal funds, we created an OEP fund for 2007.

### **Economic Recovery**

State Officials have noted the economic recovery of the parish. When we started with both the road and jail bonding programs, some state officials opposed our bonds because of our apparent financial weakness. At the September 2006 bond commission meeting, the state treasurer championed our Bruce's Harbor project as an exemplary project deserving of funding.

### **Accounting and Administrative Procedures**

#### **Governmental Accounting Software:**

When I first took office I was surprised to find our books were with Quick Books. Quick Books are for muffler shops and small business not governmental accounting. We could not manage the arbitrage requirements, nor had we been able to meet the reporting requirements.

The system was not stable in a multi-user mode. It crashed and had systemic errors when it went out of balance. We could not manage grants within the accounting system, make direct deposits, and the time clocks did not work. Our system of internal communications was severely limited.

With help from our bond counsels, we committed to replace an inadequate accounting system with MIP (Micro Informational Processing) that would enhance timely reporting and permit asset management within the accounting system.

Our staff spent 9 months converting from quick books to MIP accounting system. We hire SIGNUS as our software consultants and they did a magnificent job. MIP is the governmental accounting software used by about 20 parishes in Louisiana.

To meet reporting requirements, security, and ACHS direct payroll deposit, we are upgraded the accounting system. This upgrade will allow more timely accounting reports and better safeguard the assets of the parish. In 2007, we were able to implement "positive pay" files and direct payroll deposits. Additionally, we moved to a consolidated cash account and we updated collateral agreements to fully protect the cash and near cash assets of the parish. We used fund numbers, function codes, department codes, account codes and projects. The terminology was strange, but it complied with the OLA mandated chart of accounts for local governments. It established a consolidated cash account, so instead of many different checking accounts, we now have very few. We are building report templates, correcting coding errors, and inputting grant data.

Additionally, MIP has a GASB 34 governmental reporting template. Our audited financial statements are generated within the accounting system. When this module is fully implemented, it will permit much faster annual financial statement reporting. The accounting standards have changed, and the client (LPC) is required to prepare their own financial statements.

As more users came on line with electronic requisitions and time reporting, we exhausted the available licenses for our operating system. We bought the new licenses and have set up separate servers for Laser fiche, Microsoft Exchange, Terminal Services, and the Domain Controller server. We run the accounting and data processing systems across the fiber optic lines which our Department of Public Works laid. This allows easy access to management reports and the laser fiche (virtual file cabinet) system. We can allow the auditor to look at our imaging system from his office. He can run his own reports and verify the accounting system on-line. He will be able to perform a lot of his work from his own office.

**Adjudicated Property:**

The Parish owns slightly fewer than 500 parcels of property that have not been on the tax rolls for years. We updated the files and prepared public notices and ordinances to sell this property. In March, we restarted on adjudicated property. However, because of the publicity given to our adjudicated property efforts, our adjudicated property rolls reduced from 740 properties to 486 properties. We have sold hundreds of thousands of dollars in adjudicated property in 2007 and 2008.

We purchased the domain name, "adjudicatedproperty.com." When anyone searches for adjudicated property, our property comes up on the internet. We now have a user friendly, state of the art, adjudicated property web site. Anyone with access to the internet can start the process of purchasing adjudicated property.

**Revenues & Cost Savings:**

Attached is a grant list that details grants to the parish. The most important issues that face us now are not the reporting issues, we know how to solve those problems, and we have the proven software to eliminate these concerns. Our main issues are stable reliable reoccurring revenues, and significant cost savings, and adequate facilities.

**Prison Population Sources:**

In May of 2007, we housed about 200 prisoners a month in out of parish jails. They cost us about 1.5 to 1.7 million dollars a year, or \$135,000 to \$150,000 a month. We estimate that about 60 percent (240 of 408) of our prison populations are either probation violators or parole violators. These prisoners are actually one revocation hearing away from being a state prisoner. If a prisoner is brought to jail swiftly and is prosecuted he is the States burden. If he is not found guilty he is off our payroll. We estimate that these prisoners cost us well over a million a year.

Keep in mind 98% of the prisoners at our jail are waiting on a trial. Some well over a year. We have attacked this problem on several fronts. **After we started working on these problems with our sheriff and the judges, by August of 2007, our out of parish prison population was less then 50 prisoners.** Unfortunately, the prisoner count exploded to two to three times that level. These costs depleted the general fund.

**Occupational License:**

Based upon our preliminary inquires of the occupational license process, we believe that the occupational licenses are not computed based upon the sales tax submissions to the LPSB. It appears to be an honor system. The Sheriffs office coordinates with the school board to submit occupational licenses to business registered to pay sales tax, but does not recomputed the license based upon reported sales. They may not have access to the sales tax data.

In other parishes, where the sales tax collecting agency actually computes the occupational license based on prior year sales, occupational license revenues are multiplied 3 to 5 times. If this held true in this parish, we would generate an additional one million dollars for the general fund per year.

We examine these licenses on a test basis and determined that we were not always collecting the right amount of revenues. Occupational licenses are re occurring revenues. Without a sales or ad-valorem tax base, we need a re occurring revenue source for the general fund.

We received a response from the School Board regarding their systems and ability to collect occupational licenses. Essentially, the school board has no occupational license data, and it

is operating on a dos platform. They could only give us a printed file of sales tax payers that they have identified as parish sales tax payers.

In August 2007, we met with the sheriff and received their printed information on occupational licenses. Additionally, the sheriff's staff performed some internal testing of the data, and found instances of occupational licenses that were not properly calculated. Additionally, the Sheriff's staff revised their occupational license application form to include the sales tax number.

The Livingston Parish School Board tax collector went to the State of Louisiana and was able to change the state system to require that everyone applying for a new sales tax number would have to have an occupational license.

In any event, modernizing the Sales Tax Collection system within the parish does not appear to be an easy task. The school board controls the sales tax collections. Ideally, the parish sales tax collector should bill for occupational licenses based upon the sales tax report, and include the occupational license in its audit. The costs of operating systems and other administrative costs are billed to the respective participants. Of course, audit costs are paid by the client who failed to report correctly. Unfortunately, this type of plan may require legislation to force Sales Tax collectors to perform this service. Statewide, it would generate millions for the parishes at no cost to the sales tax collecting agency.

#### **Audit Findings**

We have not yet received the 2007 audit. In the 2006 audit, we had repeat findings on Related Party – Ethics, Centralized Inventory, Accounts Payable and Fixed Assets. Most of the accounting problems are addressed in our switch to the MIP accounting system and hiring of additional personnel for the finance department. The centralized inventory system will be addressed in the 4<sup>th</sup> quarter of 2007. We have to input the inventory in the MIP system. We hired a full time fixed asset coordinator in 2008 to oversee all of the parish's assets. We are training her in the fixed asset accounting system, which is an integral part of the MIP accounting system.

The related party transaction reporting will be addressed in early 2009. We are working to develop an ordinance for these conflicts of interests reporting. We envision working with the Ethics Board to develop the ordinance and the form for detecting and preventing conflicts of interest. Due to the complexity of the ethics code, this is not easy, but we want to have a disclosure form from each elected official and key employee on file in the Finance Department. We hope to make this a model for the rest of the state.

We will continue to improve the accounting system and the related controls through not only better systems but better management reports and training the managers to read these reports. We will address this problem throughout 2007. However, evaluating internal controls is a continuous necessity that never ceases. We addressed the 2005 compensated absences problem by switching to a new accounting system, and establishing in 2007 a compensated absence policy with the parish council regarding compensatory time.

### **Utilities**

The Sewer District 6 problems were addressed by dissolving the Sewer District and forming the Livingston Parish Utility fund. We purchased a new utility accounting system in June and had our preliminary meeting to establish the customers on it July of 2007. We sent out correct bills in August of 2007. Our August bills amounted to about \$9,500 dollars. In 2006, our total collections were only \$10,000. However, we have an ongoing Utility evaluation program. We hired a Utility manager in 2007, and we are working on plans to make the Utility System profitable.

### **Adequate Facilities**

We remodeled the second floor of the Health Unit and will use this space for administrative offices. The general fund is renting this space from the Health Unit at market rates. This provided adequate facilities for parish administration in early 2008. Under the current conditions of the judges using the parish council meeting room as a courtroom, we do not have a secure administrative office. The flow of criminals, lawyers, judges, spectators, and others in and out of the parish office made that impossible.

### **2008**

2008 was not as good as 2007. Our Sales taxes are flat, and we are not selling permits at the 2006 level. Our major challenges will be to collect the full amount of occupational license tax due the parish and to turn the Utility System into a profit center for the parish.

### **2009**

In 2008, thanks to the support of our state legislative delegation, we are funded in the state's appropriation bill for a new animal control shelter. We are creating a special revenue fund to account for animal control expenses. We have dedicated the excess revenues from the bingo licenses and the adjudicated property sales to support animal control.

We amended the 2008 budget. It is presented in a separate ordinance and is subject to different requirements than an original budget.

After due and diligent discussion between the Parish President and the Finance Committee, this amended budget incorporates the changes discussed in the committee and are now presented to the council.

The most important changes in this budget are;

- 1) The \$16,000,000 Hurricanes Gustav and Ike cleanup and recovery costs that are budgeted in the OEP Fund.
- 2) The \$1,900,000 in transfers from the Emergency Reserve Fund to purchase the new Registrar of Voters Building and help build the new DMV/Council Office Building.
- 3) The \$2,321,000 loan from the general fund to the jail fund to pay for the costs of operating the old jail and completing the furniture and fixtures of the new jail.
- 4) The \$4,455,000 and \$8,635,000 construction and debt service funds for Recreation District 2 and Recreation District 3

Council chairman Jimmie McCoy requested that we move the Hurricanes Gustav and Ike cleanup and recovery costs to Fund 135, the OEP fund. These expenses were removed from Fund 145, the road fund budget and placed in the OEP Fund Budget. We anticipate that the parish will be included in the Hurricane Ike declaration which will substantially decrease the parish's share of the debris cleanup. However, this declaration may only be effective for 44 days or less.

The committee discussed purchasing a new Registrar of Voters building and the Council approved a new DMV / Council office building. We transferred \$700,000 for the purchase of the new Registrar of Voters office to Fund 001, the General Fund from Fund 199, the Emergency Reserve Fund, and we transferred \$1,200,000 from the Emergency Reserve Fund to Fund 210, Capital Outlay fund for the new DMV/ Council Office. This will be a 2 story building, with the council and DMV offices on the first floor. In 2009, the council and judges may decide to complete the second floor as a new judicial complex.

The General Fund, Fund 001, loaned Fund 130, the Jail Fund \$2,321,000. This money is a loan rather than a transfer because when the Jail Fund stabilizes its costs, it can begin repaying the general fund. Under a worst case scenario, that repayment will be after the bonds are paid off in 2021.

The council entered into agreements with both the Recreation Districts and authorized the parish to borrow \$4,455,000 and \$8,635,000 for the Recreation Districts. These amounts are found in funds 250, 255, 350 and 355. Due to the parish's excellent bond rating, the districts saved money on borrowing costs. This allowed more money to be spent on construction. However, the parish must budget and account for the funds according to the bond documents. There is no or very little cost to the parish in these expenses. The recreation districts are paying all debt service costs, and the bond issues are paying for the construction costs.

2009

We look forward to a good 2009. We are working to build a new DMV /Council office building and a buying a new Registrar of Voters office.

I thank you for your support and involvement in resolving so many of the problems that Livingston Parish has been faced with. I request and hope that you will continue to work with administration in resolving more problems. Our doors are open to anyone who wants to come in and talk and share ideas. We need your help and are thankful for your support. Until next time, may **God Bless**.

Sincerely,

Mike Grimmer  
Livingston Parish President

**LIVINGSTON PARISH COUNCIL  
2009 Combined Funds Schedule  
2009 Budget**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Utilities Fund</u>	<u>Capital Outlay</u>	<u>Total (Memo Total)</u>
<b>Revenue</b>						
Taxes	\$ 1,085,000	\$ 14,500,000	\$ 990,234		-	\$ 16,575,234
Licenses and Permits	1,875,500	122,950	-		-	1,998,450
Intergovernmental Revenues	1,077,938	21,614,721	982,397		\$ 7,937,280	31,612,336
Fees	202,386	442,250	-		-	-
Fines and Forfeitures	46,361	162,774	-		-	209,135
Use of Money and Property	1,578,324	245,430	83,107		9,000	1,915,861
Miscellaneous Revenue	21,000	168,178	-		-	189,178
<b>Total Revenue</b>	<b>5,886,509</b>	<b>37,256,303</b>	<b>2,055,738</b>	<b>-</b>	<b>7,946,280</b>	<b>52,500,194</b>
<b>Expenditures</b>						
51 General Government	2,427,929	1,206,010	-		-	-
52 Public Safety	666,448	3,768,171	-		-	4,434,619
53 Public Works	8,300	4,161,268	-		-	4,169,568
54 Health & Welfare	198,909	1,220,227	-		-	1,419,136
55 Culture and Recreation	700	-	-		-	-
56 Economic Development	206,476	-	-		-	-
58 Capital Outlay	757,000	5,950,000	-		11,167,280	17,874,280
59 Debt Service	-	-	8,647,823		-	8,647,823
66 Conservation of Natural Resources	-	-	-		-	-
75 Utilites	5,000	-	-		-	-
<b>Total Expenditures</b>	<b>4,270,762</b>	<b>16,305,676</b>	<b>8,647,823</b>	<b>-</b>	<b>11,167,280</b>	<b>36,545,426</b>
<b>Revenue Over (Under) Expenditures</b>	<b>1,615,747</b>	<b>20,950,627</b>	<b>(6,592,085)</b>	<b>-</b>	<b>(3,221,000)</b>	<b>15,954,768</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	2,413,451	6,882,026		-	9,295,477
Loans	(200,000)	-	-		1,400,000	1,200,000
Transfers Out To Governmental Fund	(988,560)	(8,182,494)	(40,000)		-	(9,211,054)
Transfers Out to Enterprise Funds	(450,000)	-	-		-	(450,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,638,560)</b>	<b>(5,769,043)</b>	<b>6,842,026</b>	<b>-</b>	<b>1,400,000</b>	<b>834,423</b>
<b>Revenue Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>	<b>(22,814)</b>	<b>15,181,584</b>	<b>249,941</b>	<b>-</b>	<b>(1,821,000)</b>	<b>16,789,191</b>
<b>Beginning Fund Balance</b>	<b>1,154,745</b>	<b>(11,072,019)</b>	<b>7,033,015</b>		<b>-</b>	<b>(2,884,259)</b>
<b>Ending Fund Balance</b>	<b>\$ 1,131,931</b>	<b>\$ 4,109,565</b>	<b>\$ 7,282,956</b>	<b>\$ -</b>	<b>\$ 1,821,000</b>	<b>\$ 13,904,931</b>

**LIVINGSTON PARISH COUNCIL**  
**General Fund Summary**  
**2009 Budgets**

	2007 Actual	2008 Budget	2008 Amended Budget	2009 Budget
<b>Revenues</b>				
11 Taxes	\$ 1,173,574	\$ 1,060,000	\$ 1,085,088	\$ 1,085,000
12 Licenses & Permits	3,198,354	1,867,500	1,714,500	1,875,500
13 Intergovernmental Revenues	1,069,248	1,090,938	1,051,938	1,077,938
14 Fees	232,236	202,386	219,062	202,386
15 Fines & Forfeitures	52,639	46,361	46,361	46,361
16 Use of Money and Property	2,440,104	1,473,324	1,578,324	1,578,324
17 Miscellaneous Revenue	75,995	21,000	21,000	21,000
<b>Total Revenues</b>	<b>8,242,150</b>	<b>5,761,509</b>	<b>5,716,273</b>	<b>5,886,509</b>
<b>Expenditures</b>				
51 General Government	2,241,826	2,018,453	2,388,872	2,427,929
52 Public Safety	704,975	720,868	661,629	666,448
53 Public Works	846	8,300	8,300	8,300
54 Public Health	226,308	198,909	189,809	198,909
55 Culture and Recreation	5,108	700	632	700
56 Economic Development	74,452	53,476	98,976	206,476
58 Capital Outlay	314,317	122,050	132,050	757,000
59 Debt Service				
66 Conservation of Natural Resources				
74 Utilities	8,932	-	6,000	5,000
<b>Expenditures</b>	<b>3,576,764</b>	<b>3,122,756</b>	<b>3,486,268</b>	<b>4,270,762</b>
<b>Revenue Over (Under) Expenditures</b>	<b>4,665,386</b>	<b>2,638,753</b>	<b>2,230,005</b>	<b>1,615,747</b>
<b>Other Financing Sources (Uses)</b>				
18 Transfers in	-	-	700,000	-
57 Other Disbursements - Loan to Jail Sales tax Fund	(660,000)	-	(2,321,708)	(200,000)
63 Transfers out to Governmental Funds	(3,395,198)	(1,145,633)	(1,321,997)	(988,560)
75 Transfers out to Enterprise Funds	(589,576)	(450,000)	(450,000)	(450,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(4,644,774)</b>	<b>(1,595,633)</b>	<b>(3,393,705)</b>	<b>(1,638,560)</b>
<b>Revenue Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>	<b>20,612</b>	<b>1,043,120</b>	<b>(1,163,700)</b>	<b>(22,814)</b>
<b>Beginning Fund Balance</b>	<b>2,297,833</b>	<b>2,562,407</b>	<b>2,318,445</b>	<b>1,154,745</b>
<b>Ending Fund Balance</b>	<b>\$ 2,318,445</b>	<b>\$ 3,605,527</b>	<b>\$ 1,154,745</b>	<b>\$ 1,131,931</b>

**LIVINGSTON PARISH COUNCIL**  
**Special Revenue Summary**  
**2009 Budget**

	101	102	103	105	110	11	115
	<u>Admin</u>	<u>Animal Control</u>	<u>Bingo</u>	<u>Coroner Fund</u>	<u>Criminal Court</u>	<u>Criminal Court Witness</u>	<u>Hazard Mitigation</u>
<b>Revenue</b>							
Taxes							
Licenses and Permits			\$ 59,000	\$ 11,950			
Intergovernmental Revenues							\$ 5,000,000
Fees	-						
Fines and Forfeitures				7,500		\$ 77,637	
Use of Money and Property					\$ 120	3,655	
Miscellaneous Revenue				10,000	93,178		
<b>Total Revenue</b>	-	-	59,000	29,450	93,298	81,292	5,000,000
<b>51 General Government</b>	\$ 1,097,785		9,995		43,230	55,000	
<b>52 Public Safety</b>		\$ 15,000					50,000
<b>53 Public Works</b>							
<b>54 Health &amp; Welfare</b>				384,326			
<b>55 Culture &amp; Recreation</b>							
<b>56 Economic Development</b>							
<b>58 Capital Outlay</b>	-						4,950,000
<b>59 Debt Service</b>							
<b>66 Conservation of Natural Resources</b>							
<b>75 Utilites</b>							
<b>Total Expenditures</b>	1,097,785	15,000	9,995	384,326	43,230	55,000	5,000,000
<b>Revenue Over (Under) Expenditures</b>	(1,097,785)	(15,000)	49,005	(354,876)	50,068	26,292	-
<b>Other Financing Sources (Uses)</b>							
Transfers In	1,114,090	50,000		355,000			
Loans							
Transfers out to governmental fund		(2,000)	(11,000)			(12,718)	
Transfers out to enterprise funds	-						
<b>Total Other Financing Sources (Uses)</b>	1,114,090	48,000	(11,000)	355,000	-	(12,718)	-
<b>Revenue Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>	16,305	33,000	38,005	124	50,068	13,574	-
<b>Beginning Fund Balance</b>	15,543	177,000	38,147	889	(50,068)	157,357	-
<b>Ending Fund Balance</b>	<u>\$ 31,848</u>	<u>\$ 210,000</u>	<u>\$ 76,152</u>	<u>\$ 1,013</u>	<u>\$ -</u>	<u>\$ 170,931</u>	<u>\$ -</u>

**LIVINGSTON PARISH COUNCIL  
Special Revenue Summary  
2009 Budget**

	120 Health <u>Unit</u>	130 Jail <u>Fund</u>	133 Jury <u>Fund</u>	135 OEP <u>Fund</u>	142 Adjudicated <u>Fund</u>	145 Road <u>Fund</u>	199 Emergency <u>Fund</u>	Total <u>(Memo Total)</u>
<b>Revenue</b>								
Taxes	\$ 1,340,000	\$ 2,900,000				\$ 10,260,000		\$ 14,500,000
Licenses and Permits	52,000							122,950
Intergovernmental Revenues	72,000			\$ 16,424,795		117,926		21,614,721
Fees		415,000			\$ 27,250			442,250
Fines and Forfeitures			\$ 77,637					162,774
Use of Money and Property	180,000	18,000	3,655			40,000		245,430
Miscellaneous Revenue						65,000		168,178
<b>Total Revenue</b>	<u>1,644,000</u>	<u>3,333,000</u>	<u>81,292</u>	<u>16,424,795</u>	<u>27,250</u>	<u>10,482,926</u>	-	<u>37,256,303</u>
<b>Expenditures</b>								
51 General Government								1,206,010
52 Public Safety		1,719,050	55,000	1,901,871	27,250			3,768,171
53 Public Works						4,161,268		4,161,268
54 Health & Welfare	835,901							1,220,227
55 Culture & Recreation								-
56 Economic Development								
58 Capital Outlay						1,000,000		5,950,000
59 Debt Service								-
66 Conservation of Natural Resources								
75 Utilites								
<b>Total Expenditures</b>	<u>835,901</u>	<u>1,719,050</u>	<u>55,000</u>	<u>1,901,871</u>	<u>27,250</u>	<u>5,161,268</u>	-	<u>16,305,676</u>
<b>Revenue Over (Under) Expenditures</b>	<u>808,099</u>	<u>1,613,950</u>	<u>26,292</u>	<u>14,522,924</u>	-	<u>5,321,658</u>	-	<u>20,950,627</u>
<b>Other Financing Sources (Uses)</b>								
Transfers In		50,000		844,361				2,413,451
Loans		200,000						
Transfers out to governmental fund	(695,849)	(1,774,688)	(12,718)	(5,000)		(5,668,521)		(8,182,494)
Transfers out to enterprise funds								-
<b>Total Other Financing Sources (Uses)</b>	<u>(695,849)</u>	<u>(1,524,688)</u>	<u>(12,718)</u>	<u>839,361</u>	-	<u>(5,668,521)</u>	-	<u>(5,769,043)</u>
<b>Revenue Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>	<u>112,250</u>	<u>89,262</u>	<u>13,574</u>	<u>15,362,285</u>	-	<u>(346,863)</u>	-	<u>15,181,584</u>
<b>Beginning Fund Balance</b>	3,694,041	(0)	157,357	(15,362,285)	100,000	1,701,693	\$ 100,000	(11,072,019)
<b>Ending Fund Balance</b>	<u>\$ 3,806,291</u>	<u>\$ 89,262</u>	<u>\$ 170,931</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 1,354,830</u>	<u>\$ 100,000</u>	<u>\$ 4,109,565</u>

**LIVINGSTON PARISH COUNCIL  
2009 Budget  
Capital Outlay Combining Schedule**

	<b>Live Oak</b>	<b>Noth Park</b>	<b>210 Other</b>	<b>225 PTA</b>	<b>Total</b>
	<u>Capital Outlay</u>	<u>Capital Outlay</u>	<u>Capital Outlay</u>	<u>Capital Outlay</u>	<u>(Memo Total)</u>
<b>Revenue</b>					
<b>Taxes</b>					-
<b>Licenses and Permits</b>					-
<b>Intergovernmental Revenues</b>			\$ 6,587,280	\$ 1,350,000	\$ 7,937,280
<b>Fees</b>					-
<b>Fines and Forfeitures</b>					-
<b>Use of Money and Property</b>				\$ 9,000	9,000
<b>Miscellaneous Revenue</b>	-	-			-
<b>Total Revenue</b>	-	-	6,587,280	1,359,000	7,946,280
<b>General Government</b>					-
<b>Public Safety</b>					-
<b>Public Works</b>					-
<b>Health &amp; Welfare</b>					-
<b>Culture and Recreation</b>					-
<b>Economic Development</b>					-
<b>Capital Outlay</b>			9,187,280	1,980,000	11,167,280
<b>Debt Service</b>					-
<b>Conservation of Natural Resources</b>					-
<b>Utilites</b>					-
<b>Total Expenditures</b>	-	-	9,187,280	1,980,000	11,167,280
<b>Revenue Over (Under) Expenditures</b>	-	-	(2,600,000)	(621,000)	(3,221,000)
<b>Other Financing Sources (Uses)</b>					
<b>Loan Proceeds</b>			1,400,000		1,400,000
<b>Transfers in</b>	-		-		-
<b>Transfers Out</b>	-		-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	1,400,000	-	1,400,000
<b>Revenue Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>	-	-	(1,200,000)	(621,000)	(1,821,000)
<b>Beginning Fund Balance</b>			1,200,000	621,000	1,821,000
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**LIVINGSTON PARISH COUNCIL  
2009 Budget  
Debt Service Combining Schedule**

	<u>310</u> <u>Health</u> <u>Sinking</u>	<u>311</u> <u>Health</u> <u>Sub Sinking</u>	<u>315</u> <u>Jail</u> <u>Sinking</u>	<u>320</u> <u>Library</u> <u>Sinking</u>	<u>330</u> <u>Road</u> <u>Sinking</u>	<u>350</u> <u>Live Oak</u> <u>Sinking</u>	<u>355</u> <u>North Park</u> <u>Sinking</u>	<u>Total</u> <u>(Memo Total)</u>
<b>Revenue</b>								
Taxes				\$ 990,234				\$ 990,234
Licenses and Permits								-
Intergovernmental Revenues						\$ 292,793	\$ 689,604	982,397
Fees								-
Fines and Forfeitures								-
Use of Money and Property	\$ 300	25,000	\$ 27,000	10,807	\$ 20,000			83,107
Miscellaneous Revenue								-
<b>Total Revenue</b>	<u>300</u>	<u>25,000</u>	<u>27,000</u>	<u>1,001,041</u>	<u>20,000</u>	<u>292,793</u>	<u>689,604</u>	<u>2,055,738</u>
<b>51 General Government</b>								-
<b>52 Public Safety</b>								-
<b>53 Public Works</b>								-
<b>54 Health &amp; Welfare</b>								-
<b>55 Culture and Recreation</b>								-
<b>56 Economic Development</b>								-
<b>58 Capital Outlay</b>								-
<b>59 Debt Service</b>	396,825		1,729,486	884,815	4,712,562	291,580	632,555	8,647,823
<b>66 Conservation of Natural Resources</b>								-
<b>75 Utilities</b>								-
<b>Total Expenditures</b>	<u>396,825</u>	<u>-</u>	<u>1,729,486</u>	<u>884,815</u>	<u>4,712,562</u>	<u>291,580</u>	<u>632,555</u>	<u>8,647,823</u>
<b>Revenue Over (Under) Expenditures</b>	<u>(396,525)</u>	<u>25,000</u>	<u>(1,702,486)</u>	<u>116,226</u>	<u>(4,692,562)</u>	<u>1,213</u>	<u>57,049</u>	<u>(6,592,085)</u>
<b>Other Financing Sources (Uses)</b>								
Transfers in	436,825		1,729,688		4,715,513			6,882,026
Loan Proceeds								-
Transfers Out To Governmental Fund		(40,000)						(40,000)
Transfers Out to Enterprise Funds								-
<b>Total Other Financing Sources (Uses)</b>	<u>436,825</u>	<u>(40,000)</u>	<u>1,729,688</u>	<u>-</u>	<u>4,715,513</u>	<u>-</u>	<u>-</u>	<u>6,842,026</u>
<b>Revenue Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>	<u>40,300</u>	<u>(15,000)</u>	<u>27,202</u>	<u>116,226</u>	<u>22,951</u>	<u>1,213</u>	<u>57,049</u>	<u>249,941</u>
<b>Beginning Fund Balance</b>	168,601	2,084,416	1,118,333	1,301,584	2,116,969	96,587	146,525	7,033,015
<b>Ending Fund Balance</b>	<u>\$ 208,901</u>	<u>\$ 2,069,416</u>	<u>\$ 1,145,535</u>	<u>\$ 1,417,810</u>	<u>\$ 2,139,920</u>	<u>\$ 97,800</u>	<u>\$ 203,574</u>	<u>\$ 7,282,956</u>

**LIVINGSTON PARISH COUNCIL**  
**General Fund Fund**  
**2009 Budgets**

FUND	FC	DEPT	GL	PROJ	Revenue	2007 Actual	2008 Budget	2008 Amended Budget	2009 Budget
001	1101	4500	411000	0000	Ad Valorem Taxes	554,816	520,000	520,000	560,000
001	1100	4500	415010	0000	Documentary Tax	0			
001	1103	4500	414020	0000	Cable Television	618,758	540,000	565,088	525,000
					Taxes	1,173,574	1,060,000	1,085,088	1,085,000
001	1251	4500	420000	0000	Licenses & Permits	655,759	600,000	600,000	608,000
001	1251	4500	421000	0000	Alcohol & Beer Licenses	29,784	14,500	14,500	14,500
001	1251	5410	424000	0000	Regulatory/Protective	2,512,811	1,253,000	1,100,000	1,253,000
001	1251	7090	425050	0000	Bingo				
001	1251	4500	424080	0000	Oil & Pipeline Drilling Permit				
					Licenses & Permits	3,198,354	1,867,500	1,714,500	1,875,500
					Beer Licenses		50,000		
001	1351	4500	433005	0000	Severance Tax Equalization	540,209	625,000	625,000	625,000
001	1351	4500	433300	0000	State Grants	14,127	11,150	11,150	11,150
001	1356	4500	433300	8034	State Grants				105,000
001	1354	6225	431040	0000	Health & Welfare-Federal Grant				
001	1354	6225	431041	0000	IGR-Emergency Shelter Grant-Administration	1,432			
001	1354	6225	431042	0000	IGR Emergency Shelter Grant-Services	5,423	19,253	19,253	19,253
001	3154	6225	431043	0000	IGR Emergency Shelter Grant-Operations	4,963			
001	1354	6225	431044	0000	IGR-Emergency Shelter Grant-Homeless Prevention	0			
						11,818	19,253	19,253	19,253
					State Shared Revenue	87,190	158,856	158,856	158,856
001	1354	6180	433315	0000	IGR-Council on Aging Grant	194,164	146,223	146,223	146,223
001	1351	5350	433310	0000	IGR-DMV Transaction Fee	79,946	74,000	85,000	111,000
001	1352	4500	431040	0000	Health & Welfare-Federal Grant		1,433	1,433	1,433
001	1351	4500	433520	0000	Parish Royalty Fund	6,100	5,023	5,023	5,023
001	1352	5505	433545	0000	Insurance Tax Fire Rebate				
001	1351	5505	431000	0000	Federal Grants	135,694			
					Intergovernmental Revenues	1,069,248	1,090,938	1,051,938	1,077,938
001	1451	4605	440000	0000	Fees, Charges & Commissions for Services	174,511	142,386	142,386	142,386
001	1451	4570	456000	0000	Adjudicated Property Fees				
001	1451	4570	456010	0000	Adjudicated Property Fees Evaluation Fee	7,000	0	6,250	0
001	1451	4570	456020	0000	Adjudicated Property Fees Appraisal Fee	10,725	0	9,825	0
						17,725	0	16,075	0
001	1454	5865	465001	0000	Contract Supplement-WM	40,000	60,000	60,601	60,000
					Fees	232,236	202,386	219,062	202,386
001	1551	4100	450000	0000	Fines & Forfeitures	1,770	44,591	44,591	44,591
001	1551	4100	451000	0000	Court Fines	50,869	1,770	1,770	1,770
					Fines & Forfeitures	52,639	46,361	46,361	46,361
001	1600	4505	461000	0000	Interest Earnings	538,582	60,601	60,601	60,601
001	1600	4505	461000	0000	Interest Earnings				
001	1600	4500	462000	0000	Gain on Sale of Investments				

**LIVINGSTON PARISH COUNCIL**  
**General Fund Fund**  
**2009 Budgets**

FUND	FC	DEPT	GL	PROJ		2007 Actual	2008 Budget	2008 Amended Budget	2009 Budget
001	1600	4500	464000	0000	Rents	1,000	1,000	1,000	1,000
001	1600	4500	465000	0000	Royalties				
001	1600	5865	465000	0000	Royalties	1,885,376	1,400,000	1,505,000	1,505,000
001	1600	4500	466000	0000	Oil & Mineral Leases	12,700	9,323	9,323	9,323
						<u>1,898,076</u>	<u>1,409,323</u>	<u>1,514,323</u>	<u>1,514,323</u>
001	1601	4500	467000	0000	Commission on Vending Machins, Phones, Coin, etc.	2,446	2,400	2,400	2,400
						<u>2,440,104</u>	<u>1,473,324</u>	<u>1,578,324</u>	<u>1,578,324</u>
001	17	4500	470000	0000	Misc Revenue	1,750	21,000	21,000	21,000
001	17	6045	473095	0000	Capital Gifts & Donations	100			
001	24	4500	483000	0000	Proceeds from the Sale of Assets	74,145	0	0	0
						<u>75,995</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>
						<u>8,242,150</u>	<u>5,761,509</u>	<u>5,716,273</u>	<u>5,886,509</u>
<b>Total Revenues</b>									
<b>Expenditures</b>									
<b>Legislative</b>									
001	51	4001	511100	0000	Primary (Executive) Salaries Regular	269,200	264,660	250,000	250,000
001	51	4001	515100	0000	Emp. Ben FICA or Supplemental Retirement	20,660	20,246	20,246	20,246
001	51	4001	515200	0000	Emp. Benefits Retirement Contributions	9,752	8,101	8,101	8,101
001	51	4001	515300	0000	Emp. Benefits-Health Insurance	75,745	126,513	100,000	105,000
001	51	4001	515400	0000	Employee Benefits Workmen Compensation	618	824	824	824
001	51	4001	528800	0000	Prof Svcs Lab Testing	0	50	50	50
001	51	4001	521000	0000	Advertising, Dues & Subscriptions	33,662	20,000	20,000	20,000
001	51	4001	521400	0000	Membership Dues	12,052	250	20,000	20,000
001	51	4001	522100	0000	Printing Stationery & Forms	432	4,000	4,000	4,000
001	51	4001	523000	0000	Utilities			78,092	78,092
001	51	4001	524200	0000	Telephone	10,021	10,631	17,000	17,000
001	51	4001	524110	0000	Postage Meter	1,000	1,617	820	1,617
001	51	4001	526000	0000	Maintenance of Property & Equipment	8,858	1,213	55,000	1,213
001	51	4001	528551	0000	Technology Fee	1,327	5,900	5,900	5,900
001	51	4001	528000	0000	Professional Services	12,880	7,000	28,300	7,000
001	51	4001	531000	0000	Office Supplies	7,002	8,000	8,000	8,000
001	51	4001	541400	0000	Travel Convention, Seminar Reg	5,215	30,000	6,000	6,000
001	5851	4001	565600	0000	Office Equip, Furniture & Fixtures	8,400	12,500	27,500	8,000
						<u>476,824</u>	<u>521,505</u>	<u>649,833</u>	<u>561,043</u>
<b>Judicial</b>									
001	51	4100	511100	0000	Primary (Executive) Salaries Regular	175,202	179,826	188,718	188,718
001	51	4100	515100	0000	Emp. Ben FICA or Supplemental Retirement	13,403	13,757	14,436	14,436
001	51	4100	515200	0000	Emp. Benefits Retirement Contributions	14,730	10,790	11,323	11,323
001	51	4100	515400	0000	Employee Benefits Workmen Compensation	830	917	962	962
001	51	4100	543000	0000	Juror & Witness Fees	650	3,600	3,600	3,600
001	51	4100	544000	0000	Official Fees	7,355	3,150	3,150	3,150
001	51	4100	576000	0000	Grants	72,095			
						<u>284,265</u>	<u>212,040</u>	<u>222,189</u>	<u>222,189</u>
<b>District Attorney</b>									
001	51	4135	511100	0000	Primary (Executive) Salaries Regular	280,638	0	203,219	207,402
001	51	4135	515100	0000	Emp. Ben FICA or Supplemental Retirement	12,275	0	12,000	12,292
001	51	4135	515200	0000	Emp. Benefits Retirement Contributions	16,371	0	9,400	10,702
001	51	4135	515300	0000	Emp. Benefits-Health Insurance	33,112	0	38,000	41,000
001	51	4135	515400	0000	Employee Benefits Workmen Compensation	901	0	1,025	1,025
001	51	4135	524200	0000	Telephone	12,282	1,878	12,000	12,000
001	51	4135	528400	0000	Professional Svcs Legal	33,232	37,200	45,000	45,000
001	51	4135	570000	0000	Intergovt	193,811	437,780	180,000	180,000

**LIVINGSTON PARISH COUNCIL**  
**General Fund Fund**  
**2009 Budgets**

FUND	FC	DEPT	GL	PROJ	2007	2008	2008	2009
					Actual	Budget	Amended Budget	Budget
					582,622	476,858	500,644	509,421
				<b>DA IV D</b>				
001	51	4130	576000	0000 Grants	30,000	18,000	30,000	30,000
					30,000	18,000	30,000	30,000
				<b>Clerk of Court</b>				
001	51	4140	543000	0000 Juror & Witness Fees	2,942	7,355	1,800	1,800
001	51	4140	571300	0000 Court Attendance	22,741	19,600	19,600	19,600
					25,683	26,955	21,400	21,400
				<b>Ward II</b>				
001	51	4184	511100	0000 Primary (Executive) Salaries Regular	40,000	8,328	51,000	53,800
001	51	4184	515100	0000 Emp. Ben FICA or Supplemental Retirement	12,877	1,700	2,500	2,500
001	51	4184	515200	0000 Emp. Benefits Retirement Contributions	5,345		1,700	1,700
001	51	4184	515300	0000 Emp. Benefits-Health Insurance	32,453		39,000	39,000
001	51	4184	515400	0000 Employee Benefits Workmen Compensation	519		134	
001	51	4184	570000	0000 Intergovtl	0			
001	51	4184	576000	0000 Grants	22,946	36,707	20,860	20,860
					114,140	46,735	115,194	117,860
				<b>Justice of the Peace</b>				
001	51	4189	511100	0000 Primary (Executive) Salaries Regular	96,000	96,002	97,000	100,148
001	51	4189	515100	0000 Emp. Ben FICA or Supplemental Retirement		7,344	7,400	7,662
001	51	4189	515300	0000 Emp. Benefits-Health Insurance	5,229			
001	51	4189	541400	0000 Travel Convention, Seminar Reg	5,541	3,841	3,841	3,841
					106,770	107,187	108,241	111,651
				<b>Court Operations</b>				
001	51	4190	511100	0000 Primary (Executive) Salaries Regular		36,000	41,000	42,441
001	51	4190	515100	0000 Emp. Ben FICA or Supplemental Retirement	10,007	2,754	3,140	3,277
001	51	4190	515200	0000 Emp. Benefits Retirement Contributions		2,160	2,460	2,570
001	51	4190	515300	0000 Emp. Benefits-Health Insurance		12,905	12,000	12,905
001	51	4190	515400	0000 Employee Benefits Workmen Compensation		184	184	184
					10,007	54,003	58,784	61,377
				<b>Registrar of Voters</b>				
001	51	4405	511100	0000 Primary (Executive) Salaries Regular	61,062	45,138	61,000	63,373
001	51	4405	515100	0000 Emp. Ben FICA or Supplemental Retirement	397	190	414	436
001	51	4405	515200	0000 Emp. Benefits Retirement Contributions	7,101	2,821	5,048	5,089
001	51	4405	515300	0000 Emp. Benefits-Health Insurance	52,247	49,000	60,000	60,000
001	51	4405	515400	0000 Employee Benefits Workmen Compensation	315	275	344	275
001	51	4405	521400	0000 Membership Dues	950	200	200	200
001	51	4405	522100	0000 Printing Stationery & Forms		200	200	200
001	51	4405	523000	0000 Utilities	3,961	4,716	4,716	4,716
001	51	4405	524200	0000 Telephone	4,191	150	150	150
001	51	4405	524110	0000 Postage Meter	5,480	6,500	10,000	8,500
001	51	4405	525100	0000 Building Rent	1,623	1,140	15,000	30,000
001	51	4405	525200	0000 Rentals of Equipment	1,623	1,140	1,140	1,140
001	51	4405	526000	0000 Maintenance of Property and Equipment	1,782	987	987	987
001	51	4405	529000	0000 Insurance & Surety Bonds		100	100	100
001	51	4405	531000	0000 Office Supplies	5,199	1,850	1,850	1,850
001	51	4405	541400	0000 Travel Convention, Seminar Reg	988	550	550	550
001	5851	4405	560000	0000 Capital Outlay (Acquisition of Building)	988	550	550	700,000
001	5851	4405	565600	0000 Office Equip, Furniture & Fixtures	135	1,000	1,000	1,000
					148,042	116,507	163,249	878,566
				<b>Elections</b>				
001	51	4410	523000	0000 Utilities	900	708	708	708
001	51	4410	524200	0000 Telephone	4,979	5,000	5,000	5,000

**LIVINGSTON PARISH COUNCIL**  
**General Fund Fund**  
**2009 Budgets**

FUND	FC	DEPT	GL	PROJ	2007 Actual	2008 Budget	2008 Amended Budget	2009 Budget
001	51	4410	544500	0000			60,000	20,000
001	51	4410	526000	0000	1,162	4,000	4,000	4,000
001	51	4410	529100	0000		55,000		
					<hr/>	<hr/>	<hr/>	<hr/>
					7,041	64,708	69,708	29,708
<b>Administrative</b>								
001	51	4500	511000	0000	118,645	120,000	133,963	136,177
001	51	4500	511100	0000		0	0	0
001	51	4500	515100	0000	8,629	9,000	10,248	10,515
001	51	4500	515200	0000	8,962	6,275	8,038	8,247
001	51	4500	515300	0000	10,162	9,534	12,000	12,000
001	51	4500	515400	0000	2,339	638	638	638
001	51	4500	523000	0000			5,000	5,000
001	51	4500	524200	0000	2,252		4,500	4,500
001	51	4500	524110	0000	200		7,960	7,960
001	51	4500	525200	0000			3,000	3,000
001	51	4500	526000	0000	6,100			
001	51	4500	528551	0000	340			
001	51	4500	528400	0000	7,815		8,400	8,400
001	51	4500	528000	0000				60,000
001	51	4500	528200	0000	21,989	0		
001	51	4500	529800	0000			2,000	2,000
001	51	4500	531000	0000	7,470		2,500	2,500
001	51	4500	532700	0000	4,000			
001	51	4500	565200	0000				30,000
001	5851	4500	565600	0000				
001	51	4500	570100	0000	28,000	0	900	0
001	51	4500	569500	0000		0	0	0
					<hr/>	<hr/>	<hr/>	<hr/>
					226,903	145,447	199,147	290,937
<b>Adjudicated Property</b>								
001	51	4570	521000	0000	126	0	10,000	
001	51	4570	528000	0000	12,904		7,000	
001	51	4570	528400	0000	5,800		7,000	
001	51	4570	528405	0000	12,125		9,000	
001	51	4570	528551	0000	18,710			
001	51	4570	531000	0000	450			
001	51	4570	571001	0000	10,000	0	49,000	
					<hr/>	<hr/>	<hr/>	<hr/>
					60,115	0	82,000	0
<b>Planning &amp; Zoning</b>								
001	51	4605	511100	0000	120,371	115,208	69,576	119,138
001	51	4605	515100	0000	9,208	8,813	5,332	9,114
001	51	4605	515200	0000	8,868	6,312	500	6,400
001	51	4605	515300	0000	30,262	43,500	39,000	39,000
001	51	4605	515400	0000	6,500	5,000	5,000	5,000
001	51	4605	528800	0000	25	25	25	25
001	51	4605	524200	0000	1,862	300	300	300
001	51	4605	524110	0000		100	100	100
001	51	4605	525100	0000	3,000			
001	51	4605	528551	0000	4,491	1,000	1,000	1,000
001	51	4605	528200	0000	15,000	30,000	12,000	12,000
001	51	4605	531000	0000	11,320	1,500	1,500	1,500
001	51	4605	540000	0000		600	600	600
001	5851	4605	565200	0000	5,000	8,000	8,000	8,000
					<hr/>	<hr/>	<hr/>	<hr/>
					215,907	220,358	142,933	202,177

**LIVINGSTON PARISH COUNCIL**  
**General Fund Fund**  
**2009 Budgets**

FUND	FC	DEPT	GL	PROJ	2007 Actual	2008 Budget	2008 Amended Budget	2009 Budget
<b>Jail</b>								
001	52	5623	573000	0000 Cont to Ret Systems Ded from	3,830			
					3,830	0	0	0
<b>Parish coroner</b>								
001	52	5120	524200	0000 Telephone	114			
001	52	5120	524110	0000 Postage Meter	731			
001	52	5120	528100	0000 Professional Svcs Medical & Dental	13,433			
001	52	5120	531000	0000 Office Supplies	350			
					14,628	0	0	0
<b>Animal Control Shelter</b>								
001	52	5628	523000	0000 Utilities	178			
001	52	5628	528000	0000 Professional Services	5,036			
					5,214	0	0	0
<b>Building Inspection</b>								
001	52	5410	511100	0000 Primary (Executive) Salaries Regular	350,190	360,260	323,591	374,980
001	52	5410	515100	0000 Emp. Ben FICA or Supplemental Retirement	26,789	30,000	25,000	29,000
001	52	5410	515200	0000 Emp. Benefits Retirement Contributions	22,331	17,500	17,000	17,000
001	52	5410	515300	0000 Emp. Benefits-Health Insurance	84,537	153,720	110,000	110,000
001	52	5410	515400	0000 Employee Benefits Workmen Compensation	14,231	27,000	20,000	20,000
001	52	5410	528800	0000 Prof Svcs Lab Testing		50	50	50
001	52	5410	521000	0000 Advertising, Dues & Subscriptions		100	100	100
001	52	5410	521400	0000 Membership Dues	50	400	400	400
001	52	5410	522100	0000 Printing Stationery & Forms	4,640	2,500	2,500	2,500
001	52	5410	523000	0000 Utilities	2,615	3,650	3,650	3,650
001	52	5410	524200	0000 Telephone	8,553	4,650	6,000	6,000
001	52	5410	524110	0000 Postage Meter	3,293	400	400	400
001	52	5410	525100	0000 Rentals Buildings				
001	52	5410	525200	0000 Rentals Equipment	10,107	3,276	3,276	3,276
001	52	5410	526000	0000 Maintenance of Property & Equipment	5,025	2,450	2,450	2,450
001	52	5410	528551	0000 Technology Fee	48,162	30,000	35,000	10,000
001	52	5410	529800	0000 Insurance Premiums	0	2,000	2,000	2,000
001	52	5410	531000	0000 Office Supplies	46,000	8,700	16,000	16,000
001	52	5410	541100	0000 Travel Transportation, Mileage	2,361	8,226	8,226	8,226
001	52	5410	541400	0000 Travel Convention, Seminar Reg	2,417	500	500	500
001	5852	5410	565200	0000 Equipment	48,931	95,000	90,000	35,000
001	5852	5410	565600	0000 Office Equip, Furniture & Fixtures	0	5,000	5,000	5,000
					680,232	755,382	671,143	646,532
<b>OEP</b>								
001	52	5505	542000	0000 Judgement and Damanges AEGIS			10,000	0
					0	0	10,000	0
<b>Department of Motoer Vehicles</b>								
001	52	5350	525100	0000 Building Lease	52,975	63,570	63,570	48,000
001	52	5350	526000	0000 Maintenance of Property & Equipment	764	600	600	600
001	52	5350	529300	0000 Insurance Auto Coverage		316	316	316
001	52	5350	531000	0000 Office Supplies		1,000	1,000	1,000
					53,739	65,486	65,486	49,916
<b>Public Works</b>								
001	53	5600	524200	0000 Telephone	212	0	0	0
001	5853	5700	576000	0000 Grants	218,893	0	0	0
					219,105	0	0	0
<b>Sewerage</b>								
001	75	5875	523000	0000 Utilities	5,646	0	1,000	0

**LIVINGSTON PARISH COUNCIL**  
**General Fund Fund**  
**2009 Budgets**

FUND	FC	DEPT	GL	PROJ	2007 Actual	2008 Budget	2008 Amended Budget	2009 Budget	
001	75	5875	526000	0000	Maintenance of Property & Equipment	5,598	0	5,000	5,000
001	52	5875	576000	0000	Grants	186,251		10,000	10,000
001	75	5875	528200	0000	Professional Svcs Engineering	8,775	0		0
						206,270	0	16,000	15,000
General Assistance									
001	51	6125	528010	0000	Consultant		18,000	50,400	50,400
001	51	6125	528551	0000	Technology Fee		200	200	200
001	5851	6125	565200	0000	Equipment	8,775			
001	51	6125	576000	0000	Grants		12,000	12,000	12,000
						8,775	30,200	62,600	62,600
Veterans Affairs									
001	54	6160	576000	0000	Grants	6,320	7,584	7,584	7,584
						6,320	7,584	7,584	7,584
Recreation Center									
001	55	7020	576000	0000	Grants		700	632	700
						0	700	632	700
Conservation of Natural Resources									
001	66	7300	528200	0000	Professional Svcs Engineering		0	0	0
001	66	7300	576000	0000	Grants		0	0	0
						0	0	0	0
Council on Aging									
001	54	6180	523000	0000	Utilities	1,657	2,550	2,550	2,550
001	54	6180	524200	0000	Telephone	550	550	550	550
001	54	6180	526000	0000	Maintenance of Property & Equipment	135	9,100	0	9,100
001	54	6180	529100	0000	Insurance Fire & Casualty		800	800	800
001	54	6180	576000	0000	Grants	193,571	140,000	140,000	140,000
						195,913	153,000	143,900	153,000
Quad Area									
001	54	7452	523000	0000	Utilities	521	1,550	1,550	1,550
001	54	7452	525100	0000	Rentals Buildings	781	9,375	9,375	9,375
001	54	7452	526000	0000	Maintenance of Property & Equipment		400	400	400
001	54	7452	576000	0000	Grants	20,376	12,000	12,000	12,000
001	54	7452	576011	0000	ESG - Essential Services	1,398	4,500	4,500	4,500
001	54	7452	576012	0000	ESG - Operations	9,098	10,200	10,200	10,200
001	54	7452	576013	0000	ESG - Homeless Prevention		300	300	300
						10,496	15,000	15,000	15,000
						32,174	38,325	38,325	38,325
Economic Development									
001	56	7400	528010	8034	Economic Development Plan				105,000
001	56	7400	576000	0000	Grants	5,108	27,000	72,500	75,000
						5,108	27,000	72,500	180,000
County Agent									
001	56	7420	524200	0000	Telephone	4,003	730	730	730
001	56	7420	524110	0000	Postage Meter	70	46	46	46
001	56	7420	525200	0000	Rentals Equipment	3,506	5,000	5,000	5,000
001	56	7420	526000	0000	Maintenance of Property & Equipment		700	700	700
001	56	7420	576000	0000	Grants	66,875	20,000	20,000	20,000
						74,454	26,476	26,476	26,476
Marinas									
001	53	7100	523000	0000	Utilities	134	300	300	300
001	53	7100	526000	0000	Maintenance of Property and Equipment	500	6,000	6,000	6,000
001	53	7100	576000	0000	Grants		2,000	2,000	2,000

**LIVINGSTON PARISH COUNCIL**  
**General Fund Fund**  
**2009 Budgets**

FUND	FC	DEPT	GL	PROJ	2007 Actual	2008 Budget	2008 Amended Budget	2009 Budget
					634	8,300	8,300	8,300
				Debt Service				
001	59	7605	551000	0000 Long-Term Debt Redeemed				
001	69	7615	552000	0000 Interest on Long-Term Debt				
				<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
					3,794,715	3,122,756	3,486,268	4,224,762
				<b>Revenue Over (Under) Expenditures</b>	<b>4,447,435</b>	<b>2,638,753</b>	<b>2,230,005</b>	<b>1,661,747</b>
				<b>Other Financing Sources (Uses)</b>				
001	18	4505	485199	0000 Transfers from Emergency Reserve Fund			700,000	
001	57	4505	552130	0000 loan to Jail Sales tax fund	(660,000)		(2,321,708)	(200,000)
001	63	4505	580101	0000 Transfers to Admin Fund	(701,757)	(720,633)	(720,633)	(713,560)
001	63	4505	580102	0000 Transfers to Animal Control Fund		(100,000)	(150,000)	
001	63	4505	580105	0000 Transfers to Coroner	(247,077)	(210,000)	(210,000)	(210,000)
001	63	4505	580111	0000 Transfers to Criminal Court Witness		(15,000)	(15,000)	(15,000)
001	63	4505	580130	0000 Transfers to Jail	(300,000)	(50,000)	(50,000)	(50,000)
001	63	4505	580135	0000 Transfers to OEP	(146,364)	(50,000)	(176,364)	-
001	63	4505	580142	0000 Transfers to Adjudicated Property Fund			100,000	-
001	63	4505	580199	0000 Transfers to the Emergency Fund	(2,000,000)			-
001	76	4505	580501	0000 Transfers to LPC Utility Dept.	(589,576)	(450,000)	(450,000)	(450,000)
				<b>Total Other Financing Sources (Uses)</b>	<b>(4,644,774)</b>	<b>(1,595,633)</b>	<b>(3,293,705)</b>	<b>(1,638,560)</b>
				<b>Revenue Over (Under) Expenditures &amp; Other Financing Sources</b>	<b>(197,339)</b>	<b>1,043,120</b>	<b>(1,063,700)</b>	<b>23,186</b>
				Residual Equity Transfers	85,262			
				Beginning Fund Balance	2,297,833	2,185,756	2,185,756	1,122,056
				Ending Fund Balance	<u>2,185,756</u>	<u>3,228,876</u>	<u>1,122,056</u>	<u>1,145,242</u>

**LIVINGSTON PARISH COUNCIL**  
**Admin Fund**  
**2009 Budgets**

FUND	FC	DEPT	GL	PROJ		2007 Actual	2008 Budget	2008 Amended Budget	2009 Budget
<b>Expenditures</b>									
101	51	4500	511100	0000	Primary (Executive) Salaries Regular	\$333,965	\$368,685	\$368,685	\$380,000
101	51	4500	515100	0000	Emp. Ben FICA or Supplemental Retirement	25,330	28,204	28,204	32,000
101	51	4500	515200	0000	Emp. Benefits Retirement Contributions	17,440	20,992	20,992	22,000
101	51	4500	515300	0000	Emp. Benefits-Health Insurance	57,378	75,085	75,085	75,085
101	51	4500	515400	0000	Employee Benefits Workmen Compensation	31,452	6,000	6,000	6,000
101	51	4500	528800	0000	Prof Srvcs Lab Testing	480	600	600	600
101	51	4500	521500	0000	Advertising	2,242	800	800	800
101	51	4500	521400	0000	Membership Dues	14,960	18,000	18,000	18,000
101	51	4500	522100	0000	Printing Stationery & Forms	1,311	2,000	2,000	2,000
101	51	4500	523000	0000	Utilities	116,285	112,000	112,000	112,000
101	51	4500	524200	0000	Telephone	26,679	27,000	27,000	27,000
101	51	4500	524110	0000	Postage Meter	2,632	3,000	3,000	3,000
101	51	4500	525000	0000	Rentals	11,614	60,000	60,000	60,000
101	51	4500	525200	0000	Rentals Equipment		11,000	11,000	11,000
101	51	4500	526000	0000	Maintenance of Property & Equipment	88,486	75,000	75,000	48,000
101	51	4500	528551	0000	Technology Fee	51,660	56,500	56,500	56,500
101	51	4500	528400	0000	Professional Srvcs Legal	764	800	800	800
101	51	4500	528500	0000	Prof. Srvcs Accounting, Auditing, Bookkeeping	107,650	98,000	98,000	98,000
101	51	4500	528200	0000	Professional Srvcs Engineering	63,212	5,000	5,000	5,000
101	51	4500	529800	0000	Insurance Premiums	162,246	80,000	80,000	80,000
101	51	4500	531000	0000	Office Supplies	31,783	30,000	30,000	30,000
101	51	4500	532700	0000	Op Supplies Vehicle & Equip	8,500	5,000	5,000	5,000
101	51	4500	541400	0000	Travel Convention, Seminar Reg	19,775	20,000	20,000	20,000
101	51	4500	565200	0000	Equipment	0			
101	5851	4500	565600	0000	Office Equip, Furniture & Fixtures	4,001	5,000	5,000	5,000
<b>Total Expenditures</b>						<b>1,179,845</b>	<b>1,108,666</b>	<b>1,108,666</b>	<b>1,097,785</b>
<b>Revenue Over (Under) Expenditures</b>									
<b>Other Financing Sources (Uses)</b>						<b>(1,179,845)</b>	<b>(1,108,666)</b>	<b>(1,108,666)</b>	<b>(1,097,785)</b>
<b>Other Financing Sources</b>									
101	18	4500	485001	0000	Transfers from General Fund	701,757	720,633	720,633	713,560
101	18	4500	485145	0000	Transfers from Road	265,681	210,647	210,647	208,579
101	18	4500	485120	0000	Transfer from Health Unit	125,849	99,780	99,780	98,801
101	18	4500	485102	0000	Transfers from Animal Control	0	23,000	23,000	23,000
101	18	4500	485103	0000	Transfers from Bingo Fund	13,856	11,000	11,000	11,000
101	18	4500	485105	0000	Transfers from Coroner				
101	18	4500	485111	0000	Transfers from Criminal Court Witness	0	1,432	1,432	1,432
101	18	4500	485130	0000	Transfers from Jail	56,683	45,000	45,000	45,000
101	18	4500	485133	0000	Transfers from Jury	16,019	12,718	12,718	12,718
101	18	4500	485260	0000	Transfers from Other Capital Outlay				
<b>Total Other Financing Sources (Uses)</b>						<b>1,179,845</b>	<b>1,124,209</b>	<b>1,124,209</b>	<b>1,114,090</b>
<b>Revenue Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>						<b>(0)</b>	<b>15,543</b>	<b>15,543</b>	<b>16,305</b>
<b>Beginning Fund Balance</b>							<b>0</b>	<b>0</b>	<b>15,543</b>
<b>Ending Fund Balance</b>						<b>\$ -</b>	<b>\$ 15,543</b>	<b>\$ 15,543</b>	<b>\$ 31,848</b>

**LIVINGSTON PARISH COUNCIL**  
**Admin Fund**  
**2009 Budgets**

This section has eleven positions

- 1 Operations Manager
- 1 Finance Director
- 2 Asst. to the Parish President
- 1 Receptionist
- 6 Finance Dept. Employees

(Payroll, payables and deposits, purchasing, fixed assets  
grant writer and cash collections.)

The salary of the Assistant Director of Finance is \$40,000. per year.

**LIVINGSTON PARISH COUNCIL**  
**Animal Control Fund**  
**2009 Budgets**

FUND	FUNC	CC	GL	PROJ		2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
<b>Revenue</b>									
102	1252	5628	424040	0000	Animal Licenses	\$ -	\$ 5,000	\$ -	
102	16	5628	461000	0000	Interest Earnings	-	-	-	-
<b>Total Revenue</b>						-	5,000	-	-
<b>Expenditures</b>									
102	52	5628	511100	0000	Primary (Executive) Salaries Regular	-	120,000	-	-
102	52	5628	515100	0000	Emp. Ben FICA or Supplemental Retirement	-	24,000	-	-
102	52	5628	515400	0000	Employee Benefits Workmen Compensation	-	15,000	-	-
102	52	5628	520000	0000	Operating Services	-	140,000	5,000	5,000
102	52	5628	541100	0000	Travel Transportation, Mileage	-	25,000	5,000	5,000
102	5852	5628	565200	0000	Equipment	-	25,000	90,000	5,000
<b>Total Expenditures</b>							349,000	100,000	15,000
<b>Revenue Over (Under) Expenditures</b>							(344,000)	(100,000)	(15,000)
<b>Other Financing Sources (Uses)</b>									
102	18	5628	485001	0000	Transfers from General Fund		100,000	100,000	
102	18	5628	485103	0000	Transfers from Bingo Fund		100,000	100,000	
102	18	5628			Transfers from adjudicated property		50,000		
102	18	5628	485120	0000	Transfer from Health Unit	-	100,000	100,000	50,000
102	63	5628	580101	0000	Transfers to Admin Fund	-	(23,000)	(23,000)	(2,000)
<b>Total Other Financing Uses</b>						-	327,000	277,000	48,000
<b>Revenue Over (Under) Expenditures &amp; Other Financing Uses</b>						-	(17,000)	177,000	33,000
<b>Beginning Fund Balance</b>						-	-	-	177,000
<b>Ending Fund Balance</b>						\$ -	\$ (17,000)	\$ 177,000	\$ 210,000

The animal Shelter will function as a dog bite only shelter, until permanent financing is found for the shelter.

**LIVINGSTON PARISH COUNCIL**  
**Bingo Fund**  
**2009 Budgets**

FUND	FC	DEPT	GL	PROJ	2007	2008	2008	2009	
					Actual	Budget	Amended Budget	Budget	
Revenue									
103	1107	7090	423050	0000	Bingo Licenses	\$ 59,786	\$ 59,000	\$ 59,000	\$ 59,000
103	16	7090	461000	0000	Interest Earnings	356	-	-	-
Total Revenue						61,246	59,000	59,000	59,000
Expenditures									
103	51	7090	511100	0000	Primary (Executive) Salaries Regular	5,527	6,728	6,797	6,738
103	51	7090	515100	0000	Emp. Ben FICA or Supplemental Retirement	448	515	515	515
103	51	7090	515400	0000	Employee Benefits Workmen Compensation	455	740	747	742
103	51	7090	520000	0000	Operating Services				
103	51	7090	541100	0000	Travel Transportation, Mileage	1,449	2,000	1,732	2,000
Total Expenditures						7,879	9,983	9,791	9,995
Revenue Over (Under) Expenditures						52,875	49,017	49,209	49,005
Other Financing Uses									
103	63	7090	580101	0000	Transfers to Admin Fund	(13,855)	(11,000)	(11,000)	(11,000)
103	63	7090	580101	0000	Transfers to Animal Control fund	-	(100,000)	(100,000)	
Total Other Financing Uses						(13,855)	(111,000)	(111,000)	(11,000)
Revenue Over (Under) Expenditures & Other Financing Uses						39,020	(61,983)	(61,791)	38,005
Beginning Fund Balance						60,918	99,938	99,938	38,147
Ending Fund Balance						\$ 99,938	\$ 37,955	\$ 38,147	\$ 76,152

**LIVINGSTON PARISH COUNCIL**

**Coroner Fund**

**2009 Budgets**

FUND	FC	DEPT	GL	PROJ		2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
<b>Revenues</b>									
105	1352	5120	433350	0000	State Shared Revenue				
105	1107	5120	442100	0000	Misc				
105	1107	5120	442101	0000	Fees - Albany	150	\$ 150	\$ 250	\$ 200
105	1107	5120	442105	0000	Fees - Denham Springs	6,450	5,900	5,700	7,000
105	1107	5120	442110	0000	Fees - French Settlement	200	50	50	100
105	1107	5120	442115	0000	Fees - Killian	-	0	100	100
105	1107	5120	442120	0000	Fees - Livingston	550	450	1,325	500
105	1107	5120	442125	0000	Fees - Port Vincent	350	250	50	100
105	1107	5120	442130	0000	Fees - Springfield	350	350	50	100
105	1107	5120	442135	0000	Fees - Walker	4,850	4,700	5,325	2,500
105	1107	5120	442140	0000	Fees - Other	300	300	1,850	1,350
<b>Municipal Fees Total</b>						<b>13,200</b>	<b>12,150</b>	<b>14,700</b>	<b>11,950</b>
105	1452	5120	451000	0000	Court Fines	9,820	6,940	6,940	7,500
105	17	5120	470000	0000	Misc Revenue	15,185	11,335	11,335	10,000
						<b>38,205</b>	<b>30,425</b>	<b>32,975</b>	<b>29,450</b>
<b>Expenditures</b>									
105	54	5120	511100	0000	Primary (Executive) Salaries Regular	80,279	113,295	113,295	113,295
105	54	5120	515100	0000	Emp. Ben FICA or Supplemental Retirement	6,141	8,667	8,667	8,667
105	54	5120	515200	0000	Emp. Benefits Retirement Contributions	4,372	6,798	6,798	6,798
105	54	5120	515300	0000	Emp. Benefits-Health Insurance	12,806	46,503	46,503	46,503
105	54	5120	515400	0000	Employee Benefits Workmen Compensation	503	748	748	748
105	54	5120	528800	0000	Prof Svcs Lab Testing	-			
105	54	5120	528110	0000	Assistant Coroners	71,555	40,000	40,000	40,000
105	54	5120	528105	0000	Deputy Coroner		6,000	6,000	6,000
105	54	5120	524200	0000	Telephone	6,966	8,000	8,000	8,000
105	54	5120	528100	0000	Professional Svcs Medical & Dental	79,182	600	120,000	120,000
105	54	5120	531000	0000	Office Supplies	3,573	2,600	2,600	2,600
105	54	5120	524110	0000	Postage Meter	398	250	250	400
105	54	5120	525100	0000	Rentals Buildings	9,106	11,725	11,725	13,590
105	54	5120	523000	0000	Utilities	766	4,000	4,000	1,500
105	54	5120	521400	0000	Membership Dues	350	350	350	575
105	54	5120	528000	0000	Professional Services	613	76,600	2,500	3,000
105	54	5120	529000	0000	Insurance & Surety Bonds	200	150	150	150
105	54	5120	532000	0000	Op Supplies Operating Supplies	7,972			
105	54	5120	541100	0000	Travel Transportation, Mileage		5,000	5,000	5,000
105	54	5120	541400	0000	Travel Convention, Seminar Reg	500	5,000	5,000	5,000
105	54	5120	560000	0000	Capital Outlay		2,500	2,500	2,500
105	5854	5120	565000	0000	Acquisition of Equipment		0	0	0
<b>Total Expenditures</b>						<b>285,282</b>	<b>338,786</b>	<b>384,086</b>	<b>384,326</b>
<b>Total Revenues over (under) Expenditures</b>						<b>(247,077)</b>	<b>(308,361)</b>	<b>(351,111)</b>	<b>(354,876)</b>
<b>Other Financing Sources and Uses</b>									
105	18	5120	485001	0000	Transfers from General Fund	247,077	210,000	210,000	210,000
105	18	5120	485120	0000	Transfer from Health Unit		100,000	142,000	145,000
105	63	5120	580101	0000	Transfers to Admin Fund				
<b>Total other Financing Sources and (Uses)</b>						<b>247,077</b>	<b>310,000</b>	<b>352,000</b>	<b>355,000</b>
<b>Revenue Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>						<b>0</b>	<b>1,639</b>	<b>889</b>	<b>124</b>

**LIVINGSTON PARISH COUNCIL  
Coroner Fund  
2009 Budgets**

FUND	FC	DEPT	GL	PROJ	2007 Actual	2008 Budget	2008 Amended Budget	2009 Budget
				Beginning Fund Balance	0	0	0	889
				Ending Fund Balance	0	1,639	889	1,013

- 1 In 2008, we will start transferring money from the Health Unit to cover the coroner's Mental Health expenses. Past experience indicates that over 1/2 of the coroners expenses are related to mental health.

**LIVINGSTON PARISH COUNCIL**  
**Criminal Court Fund**  
**2009 Budgets**

FUND	FC	DEPT	GL	PROJ		2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
Revenue									
110	16	4105	461000	0000	Interest Earnings	\$ 28	\$ 120	\$ 120	\$ 120
110	17	4105	492000	0000	Refund of Expenditures	1,956	69,170	45,000	93,178
<b>Total Revenue</b>						<b>1,984</b>	<b>69,290</b>	<b>45,120</b>	<b>93,298</b>
Expenditures									
110	51	4105	511100	0000	Primary Executive Salaries Regular	48,698	60,591	37,868	37,868
110	51	4105	515000	0000	Employee Benefits	-	4635	0	0
110	51	4105	515100	0000	Emp. Ben. FICA or Supplemental Retire.	2,120	0	2897	2897
110	51	4105	515200	0000	Emp. Benefits Retirement Contributions	2,922	3635	2272	2272
110	51	4105	515400	0000	Emp. Benefits Workmen Compensation	202	309	193	193
<b>Total Expenditures</b>						<b>53,942</b>	<b>69,170</b>	<b>43,230</b>	<b>43,230</b>
<b>Revenue Over (Under) Expenditures</b>						<b>(51,958)</b>	<b>120</b>	<b>1,890</b>	<b>50,068</b>
Other Financing Uses									
110	51	4105	485001	0000	Transfers from General Fund				
110	51	4105	580101	0000	Transfers to Admin Fund				
<b>Total Other Financing Uses</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues and Other Sources Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>						<b>(51,958)</b>	<b>120</b>	<b>1,890</b>	<b>50,068</b>
<b>Beginning Fund Balance</b>						<b>-</b>	<b>(51,958)</b>	<b>(51,958)</b>	<b>(50,068)</b>
<b>Ending Fund Balance</b>						<b>\$ (51,958)</b>	<b>\$ (51,838)</b>	<b>\$ (50,068)</b>	<b>\$ -</b>

**LIVINGSTON PARISH COUNCIL**  
**Criminal Court Witness Fund**  
**2009 Budgets**

FUND	FC	DEPT	GL	PROJ		2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
Revenue									
111	1551	4105	441010	0000	Court Costs, Fees, Charges	\$ 32,702	\$ 25,000	\$ 25,000	\$ 25,000
111	1551	4105	453000	0000	Appearance Bond Forfeitures	43,836	38,000	60,000	60,000
111	16	4105	481000	0000	Interest Earnings	55	300	300	300
<b>Total Revenue</b>						<b>76,593</b>	<b>63,300</b>	<b>85,300</b>	<b>85,300</b>
Expenditures									
111	51	4105	522000	0000	Printing, Duplicating, Typing & Binding	-			
111	51	4105	543000	0000	Juror & Witness Fees	78,560	80,000	80,000	80,000
<b>Total Expenditures</b>						<b>78,560</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>Revenue Over (Under) Expenditures</b>						<b>(1,967)</b>	<b>(16,700)</b>	<b>5,300</b>	<b>5,300</b>
Other Financing Uses									
111	18	4105	485001	0000	Transfers from General Fund		15,000	15,000	
111	63	4105	580101	0000	Transfers to Admin Fund		(1,432)	(2,628)	(2,628)
<b>Total Other Financing Uses</b>						<b>-</b>	<b>13,568</b>	<b>12,372</b>	<b>(2,628)</b>
<b>Revenues and Other Sources Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>						<b>(1,967)</b>	<b>(3,132)</b>	<b>17,672</b>	<b>2,672</b>
<b>Beginning Fund Balance</b>						<b>11,187</b>	<b>9,220</b>	<b>9,220</b>	<b>26,892</b>
<b>Ending Fund Balance</b>						<b>\$ 9,220</b>	<b>\$ 6,088</b>	<b>\$ 26,892</b>	<b>\$ 29,564</b>

**LIVINGSTON PARISH COUNCIL  
HAZARD MITIGATION Fund  
2009 Budgets**

<u>Fund</u>	<u>Func</u>	<u>Dept</u>	<u>GL</u>	<u>Proj</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Amended Budget</u>	<u>2009 Budget</u>
<b>Revenues</b>								
<b>Federal Grant</b>								
118	1352	5810	431001	IGR-Fema		\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
118	1352	5810	431001	IGR-Fema				
118	1352	5810	431001	IGR-Fema				
118	1352	5810	431001	IGR-Fema				
118	1352	5810	431001	IGR-Fema				
<b>Total Revenues</b>						<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>
118	52	5810	528000	Professional Services		50,000	50,000	50,000
118	52	5810	576003	Emergency Assistance				
118	5852	5810	560000	Capital Outlay				
118	52	5810	576000	Grants		4,950,000	4,950,000	4,950,000
118	52	5810	576000	Grants				
118	52	5810	576000	Grants	0			
<b>Total Expenditures</b>						<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>
<b>Total Revenues over (under) Expenditures</b>						<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources and Uses</b>								
118	18	5810	485001	Transfers from General Fund		0	0	0
118	63	5810	580135	Transfers to OEP				
<b>Total other Financing Sources and (Uses)</b>						<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Revenue Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>						<u>-</u>	<u>-</u>	<u>-</u>
<b>Beginning Fund Balance</b>						<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Fund Balance</b>						<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Budget is contingent upon receipt of the federal funds.

**LIVINGSTON PARISH COUNCIL**  
**Health Unit Fund**  
**2009 Budgets**

FUND	FUNC	CC	GL	PROJ		2008			
						2007 Actual	2008 Budget	Amended Budget	2009 Budget
<b>Revenue</b>									
120	1101	6015	411000	0000	Ad Valorem Taxes	\$ 1,268,746	\$ 1,200,000	\$ 1,250,000	\$ 1,340,000
120	1254	6015	423070	0000	Health Unit Permits	45,730	52,000	52,000	52,000
120	1354	6015	433360	0000	State Shared Revenue	31,869	50,000	50,000	50,000
120	1354	6015	431040	0000	Health & Welfare-Federal Grant	21,026	22,000	22,000	22,000
120	16	6015	461000	0000	Interest Earnings	160,839	120,000	120,000	120,000
120	16	6015	464000	0000	Rents		60,000	60,000	60,000
<b>Total Revenue</b>						<b>1,528,210</b>	<b>1,504,000</b>	<b>1,554,000</b>	<b>1,644,000</b>
<b>Expenditure</b>									
<b>Personnel</b>									
120	54	6015	511100	0000	Primary (Executive) Salaries Regular	205,221	199,298	279,436	301,884
120	54	6015	515100	0000	Emp. Ben FICA or Supplemental Retirement	15,700	15,295	21,400	23,092
120	54	6015	515200	0000	Emp. Benefits Retirement Contributions	9,771	10,808	15,130	15,800
120	54	6015	515300	0000	Emp. Benefits-Health Insurance	79,870	101,319	110,000	106,000
120	54	6015	515400	0000	Employee Benefits Workmen Compensation	10,985	5,427	9,940	10,100
120	54	6015	513000	0000	Other Salaries and Wages	0	0	0	0
120	54	6015	528800	0000	Prof Svcs Lab Testing	660	750	750	750
<b>Total Personnel</b>						<b>322,207</b>	<b>332,897</b>	<b>436,656</b>	<b>457,626</b>
<b>Non Personnel</b>									
120	54	6015	521500	0000	Advertising	40	50	50	50
120	54	6015	522100	0000	Printing Stationery & Forms	0	100	100	100
120	54	6015	523000	0000	Utilities	63,710	99,000	90,000	90,000
120	54	6015	524200	0000	Telephone	11,971	8,000	8,000	8,000
120	54	6015	524110	0000	Postage Meter	0	125	125	125
120	54	6015	525200	0000	Rentals Equipment	16,173	20,000	20,000	20,000
120	54	6015	528000	0000	Maintenance of Property & Equipment	72,985	100,000	75,000	75,000
120	54	6015	528551	0000	Technology Fee	26,125	32,000	32,000	32,000
120	54	6015	528500	0000	Prof. Svcs Accounting, Auditing, Bookkeeping	0	0	0	0
120	54	6015	528100	0000	Professional Svcs Medical & Dental	12,393	20,000	20,000	20,000
120	54	6015	529910	0000	Gen Liability Claims	17,526	30,000	30,000	30,000
120	54	6015	531000	0000	Office Supplies	54,632	20,000	20,000	20,000
120	54	6015	521000	0000	Advertising, Dues & Subscriptions	0	18,000	18,000	18,000
120	5854	6015	560000	0000	Capital Outlay	530,175	200,000	600,000	
120	5854	6015	560000	0000	Capital Outlay	0			
120	54	6015	573000	0000	Cont to Ret Systems Ded from	52,464	46,701	53,000	53,000
120	54	6015	575000	0000	Intergovtl Service Charges	0	12,000	12,000	12,000
<b>Total Non Personnel</b>						<b>858,194</b>	<b>605,976</b>	<b>978,275</b>	<b>378,275</b>
<b>Revenue Over (Under) Expenditures</b>						<b>347,809</b>	<b>565,127</b>	<b>139,069</b>	<b>808,099</b>
<b>Other Financing Sources and (Uses)</b>									
120	22	6015	482000	0000	Proceeds from Long-Term Bonds				
120	63	6015	580101	0000	Transfers to Admin Fund	(65,037)	(99,780)	(99,780)	(99,780)
120	63	6015	580102	0000	Transfers to Animal Control		(100,000)	(100,000)	(50,000)
120	63	6015	580105	0000	Transfers to Coroner		(100,000)	(142,000)	(145,000)
120	63	6015	580310	0000	Transfers to Health Unit Debt Services	(460,806)	(401,069)	(399,994)	(401,069)
120	63	6015	580311	0000	Transfers to Health Unit Sub Fund				
<b>Total Other Financing Sources and (Uses)</b>						<b>(525,843)</b>	<b>(700,849)</b>	<b>(741,774)</b>	<b>(695,849)</b>
<b>Revenue Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>						<b>(178,034)</b>	<b>(135,722)</b>	<b>(602,705)</b>	<b>112,250</b>
<b>Beginning Fund Balance</b>						<b>4,474,780</b>	<b>4,296,746</b>	<b>4,296,746</b>	<b>3,694,041</b>
<b>Ending Fund Balance</b>						<b>\$ 4,296,746</b>	<b>\$ 4,161,024</b>	<b>\$ 3,694,041</b>	<b>\$ 3,806,291</b>

**LIVINGSTON PARISH COUNCIL**  
**Jail Sales Tax Fund**  
**2009 Budgets**

						2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
<u>FND</u>	<u>FUNC</u>	<u>DEPT</u>	<u>GL</u>	<u>PROJ</u>	Revenues				
130	1102	5623	412000	0000	Gen Sales & Use	\$ 2,552,541	\$2,900,000	\$ 2,900,000	\$ 2,900,000
130	1452	5623	442068	0000	Fees for Medical Co-Pays - Prisoners			\$ 5,200	\$ 15,000
130	1452	5623	475000	0000	In Kind Rev. Reduction of Costs, Sate Prisoners				\$ 400,000
130	16	5623	461000	0000	Interest Earnings	658	18,000	-	18,000
Total Revenues						2,553,199	2,918,000	2,905,200	3,333,000
Expenditures									
Jail Expenditures									
130	52	5623	511100	0000	Primary (Executive) Salaries Regular			124,550	270,422
130	52	5623	515100	0000	Emp. Ben FICA or Supp Retirement			9,140	20,688
130	52	5623	515200	0000	Emp. Ben Retirement Cont			5,200	15,800
130	52	5623	515300	0000	Emp. Benefits - Health Insurance			16,000	80,000
130	52	5623	515400	0000	Employee Benefits Workmans Comp			7,800	26,000
130	52	5623	515550	0000	Unemployment Insurance			39	-
130	52	5623	521000	0000	Ads, Dues, & Subscriptions			5,000	5,000
130	52	5623	521400	0000	Membership Dues			100	
130	52	5623	521500	0000	Advertising	152		-	
130	52	5623	522100	0000	Printing Stationery & Forms			300	
130	52	5623	523000	0000	Utlilites	169,286	160,000	300,000	350,000
130	52	5623	524200	0000	Telephone			2,500	2,500
130	52	5623	524400	0000	Radio & Television Equipment			350	350
130	52	5623	525200	0000	Rentals Equipment			1,200	1,200
130	52	5623	526000	0000	Maintenance of Property & Equipment	75,215	75,000	125,000	75,000
130	52	5623	526400	0000	Maintenance - Autos, trucks, Machinery & Equip	135		100	
130	52	5623	528000	0000	Professional Services	12,550		25,000	25,000
130	52	5623	528800	0000	Professional Services - Lab Testing			350	
130	52	5623	529100	0000	Insurance Fire & Casualty	-	60,000	15,000	60,000
130	52	5623	531000	0000	Office Supplies			25,000	2,500
130	52	5623	531010	0000	Computer Supplies			2,000	2,000
130	52	5623	531011	0000	Technology			12,000	8,000
130	52	5623	531100	0000	Operational Supplies - Jail Material & Supplies			12,000	
130	52	5623	532000	0000	Operational Supplies	5,500		33,526	20,000
130	52	5623	532200	0000	Operational Supplies - Medical, Drugs	3,917		2,000	
130	52	5623	532400	0000	Operational Supplies - Uniforms & Related Items			250	
130	52	5623	532910	0000	Shipping & Handling	1,960		3,700	
130	52	5623	533100	0000	Road Materials - Gravel, Sand, Dirt, Shell, Asphalt			400	
130	52	5623	533500	0000	Materials - Equip & Vehicle Repair Parts	26		1,000	
130	52	5623	533900	0000	Materials - Misc.			600	
130	52	5623	534000	0000	Small Tools & Equip	920		200	
130	52	5623	541400	0000	Travel - Convention, Seminar, Training			1,300	1,500
130	52	5623	541405	0000	Training, Staff Development			2,000	2,000
130	52	5623	571100	0000	Feeding & maint of Prisoners	1,310,653	600,000	1,600,000	730,000

**LIVINGSTON PARISH COUNCIL**  
**Jail Sales Tax Fund**  
**2009 Budgets**

130	52	5623	571300	0000	Court Attendance	12,682	6,000	15,000	6,000
130	52	5623	571400	0000	Commissions &/or Allowances Deducted from Tax Co			4,300	
130	52	5623	571500	0000	Sheriff's Office-Drugs & Medical Supplies	311,526	220,000	400,000	400,000
130	52	5623	573000	0000	Cont to Ret Systems Ded from	26,214	17,000	12,000	17,000
130	52	5623	574000	0000	Costs of Sales Tax Collections	3,063		6,000	6,000
130	52	5623	560000	0000	Capital Outlay	12,490		969,000	
130	5852	5623	565000	0000	Acquisition of Equipment	7,140		-	10,000
130	5852	5623	565800	0000	Communications	5,350		13,000	
<b>Total Expense</b>						<b>1,958,777</b>	<b>1,138,000</b>	<b>3,752,904</b>	<b>1,719,050</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>						<b>594,422</b>	<b>1,780,000</b>	<b>(847,704)</b>	<b>1,613,950</b>
<b>Other Financing Sources and (Uses)</b>									
130	22	5623	481001	0000	Loan from the General Fund	660,000		2,321,708	200,000
130	18	5623	485001	0000	Transfers from General Fund	300,000	50,000	50,000	50,000
130	63	5623	580101	0000	Transfers to Admin Fund	(56,683)	(45,000)	(45,000)	(45,000)
130	63	5623	580315	0000	Transfers to Jail	(1,729,612)	(1,729,688)	(1,747,054)	(1,729,688)
<b>Total Other Financing Sources (Uses)</b>						<b>(826,296)</b>	<b>(1,724,688)</b>	<b>579,654</b>	<b>(1,524,688)</b>
<b>Excess (Deficiency) of Revenues and Transfers In over Expenditures and Transfers out</b>						<b>(231,874)</b>	<b>55,312</b>	<b>(268,050)</b>	<b>89,262</b>
<b>Beginning Fund Balance</b>						<b>499,924</b>	<b>268,050</b>	<b>268,050</b>	<b>(0)</b>
<b>Ending Fund Baalance</b>						<b>\$ 268,050</b>	<b>\$ 323,362</b>	<b>\$ (0)</b>	<b>\$ 89,262</b>

The parish is allowed to reduce the amount of reimbursement to the sheriff for the pro rata share of state to local prisoners. The total operating costs of the jail are multiplied by the ratio of non parish prisoners to total prisoners. That amount, estimated at \$400,000 can be recovered by reducing reimbursements to the sheriff. See A. G. opinions attached.

Each month that the new jail is not opened, we pay about \$140,000 to maintain prisoners in out of parish jails.

When will the jail open?

The jail table of organization includes 9 employees.

- 1 Medical Administrator
- 1 Nursing Supervisor
- 4 Staff Nurses
- 2 clerical
- 1 Part time clerical

The general fund is loaning the jail sales tax fund money for the foreseeable future.

**LIVINGSTON PARISH COUNCIL**  
**Jury Fee Fund**  
**2009 Budgets**

<u>FUND</u>	<u>FUNC</u>	<u>CC</u>	<u>GL</u>	<u>PROJ</u>		2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
Revenue									
133	1551	4105	453000	0000	Appearance Bond Forfeitures	\$ 72,080	\$ 35,552	\$ 35,552	\$ 35,552
133	1551	4105	441010	0000	Court Costs, Fees, Charges	46,111	42,085	42,085	42,085
133	16	4105	461000	0000	Interest Earnings	489	3,655	3,655	3,655
Total Revenue						<u>118,680</u>	<u>81,292</u>	<u>81,292</u>	<u>81,292</u>
Expenditures									
133	51	4105	543000	0000	Juror & Witness Fees	32,122	49,831	55,000	55,000
Total Expenditures						<u>32,122</u>	<u>49,980</u>	<u>55,000</u>	<u>55,000</u>
Revenue Over (Under) Expenditures						<u>86,558</u>	<u>31,312</u>	<u>26,292</u>	<u>26,292</u>
Other Financing Uses									
133	63	4105	580101	0000	Transfers to Admin Fund	(16,020)	(12,718)	(12,718)	(12,718)
Total Other Financing Uses						<u>(16,020)</u>	<u>(12,718)</u>	<u>(12,718)</u>	<u>(12,718)</u>
Revenue Over (Under) Expenditures & Other Financing Uses						<u>70,538</u>	<u>18,594</u>	<u>13,574</u>	<u>13,574</u>
Beginning Fund Balance						73,245	143,783	143,783	157,357
Ending Fund Balance						<u>\$ 143,783</u>	<u>\$ 162,377</u>	<u>\$ 157,357</u>	<u>\$ 170,931</u>

**LIVINGSTON PARISH COUNCIL**  
**OEP Fund**  
**2009 Budgets**

Fund	Func	CC	GL	Proj		2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
<b>Revenues</b>									
<b>Federal Grant</b>									
135	1352	5505	431001	9101	IGR FEMA EMPG operating grant	\$ 38,849	\$ 38,489	\$ 38,489	\$ 62,500
135	1352	5505	431001	9113	IGR FEMA Additional operating grant		\$ 250,000		\$ 46,500
135	1352	5505	431020	9108	IGR FEMA Gustav Reimbursement		250,000		375,000
135	1352	5505	431020	9014	Grants PSICG				130,000
135	1352	5505	431020	9005	Grants SHSP 2005		188,815	188,815	
135	1352	5505	431020	9006	Grants UASI 2005	140,541	551,972	551,972	150,000
135	1352	5505	431020	9102	Grants UASI 2006		373,190		373,190
135	1352	5505	431020	9103	Grants SHSP 2007		56,590		56,590
135	1352	5505	433540	0000	Insurance Tax Fire Rebate	324,015	324,015	324,015	324,015
135	1353	5700	431030	9108	Public Works-Federal Grant				2,250,000
135	1353	5700	431030	9111	Public Works-Federal Grant				12,000,000
135	1352	5505	431020	8033	Grants Emergency Generators				657,000
<b>Total Revenues</b>						<b>503,405</b>	<b>2,033,071</b>	<b>1,103,291</b>	<b>16,424,795</b>

<b>Expenditures</b>									
135	52	5505	511100	9101	Primary (Executive) Salaries Regular	74,035	91,304	91,304	113,395
135	52	5505	515100	9101	Emp. Ben FICA or Supplemental Retirement	5,724	6,985	6,985	8,675
135	52	5505	515200	9101	Emp. Benefits Retirement Contributions	3,518	5,478	5,478	6,804
135	52	5505	515300	9101	Emp. Benefits-Health Insurance	14,458	26,729	26,729	30,882
135	52	5505	515400	9101	Employee Benefits Workmen Compensation	801	923	923	1,310
135	52	5505	528800	9101	Prof Svcs Lab Testing	25	50	50	90
135	52	5505	521500	9101	Advertising	383	0	0	220
135	52	5505	521300	9101	Subscriptions to Newspapers & Periodicals		250	250	150
135	52	5505	522100	9101	Printing Stationery & Forms	13,822	2,500	2,500	0
135	52	5505	523000	9101	Utilites	73	1,550	1,550	550
135	52	5505	524200	9101	Telephone	15,616	9,000	11,000	11,000
135	52	5505	524110	9101	Postage Meter	182	200	200	
135	52	5505	525200	9101	Rental of Equipment	781			6,000
135	52	5505	526000	9101	Maintenance of Property & Equipment	15,056	4,500	4,500	1,500
135	52	5505	528551	9101	Technology Fee		10,000	0	
135	52	5505	528000	9101	Professional Services	3,333	0	11,000	11,000
135	52	5505	529100	9101	Insurance Fire & Casualty		75	75	
135	52	5505	576003	9108	Emergency Assistance			500,000	
135	52	5505	576003	0000	Emergency Assistance				
135	52	5505	531000	9101	Office Supplies		8,000	8,000	8,000
135	52	5505	531011	9101	Technology Fee		3,500	2,500	2,500
135	52	5505	532700	9101	Op Supplies Vehicle & Equip	1,800	2,000	2,000	2,000
135	52	5505	541405	9101	Training, Staff Development	324	2,000	7,000	7,000
135	5852	5505	560000	9101	Capital Outlay	14,529	20,000	20,000	
135	52	5505	576000	9014	Grants PSICG		250,000		130,000
135	52	5505	576000	8033	Grants Emergency Generators		250,000		657,000

**LIVINGSTON PARISH COUNCIL  
OEP Fund  
2009 Budgets**

<u>Fund</u>	<u>Func</u>	<u>CC</u>	<u>GL</u>	<u>Proj</u>		<u>2007</u>	<u>2008</u>	<u>2008</u>	<u>2009</u>
						<u>Actual</u>	<u>Budget</u>	<u>Amended</u>	<u>Budget</u>
135	52	5505	576000	9005	Grants SHSP 2005		188,815	188,815	
135	52	5505	576000	9006	Grants UASI 2005		551,972	551,972	150,000
135	52	5505	576000	9102	Grants UASI 2006		373,190		373,190
135	52	5700	526800	9108	Maintenance of Roads( Debris)			3,000,000	
135	52	5700	526800	9111	Maintenance of Roads( Debris)			12,000,000	
135	52	5505	576000	9103	Grants SHSP 2007		56,590		56,590
135	52	5505	533545	0000	IGR-Fire Rebate		324,015	324,015	324,015
135	52	5505	576000	0000	Grants	479,039			
					<b>Total Expenditures</b>	<b>643,499</b>	<b>2,189,626</b>	<b>16,766,846</b>	<b>1,901,871</b>
<b>Total Revenues over (under) Expenditures</b>						<b>(140,094)</b>	<b>(156,555)</b>	<b>(15,663,555)</b>	<b>14,522,924</b>
<b>Other Financing Sources and Uses</b>									
135	18	5505	485001	0000	Transfers from General Fund	146,364	50,000	300,000	102,000
135	18	5505	485001	0000	Transfer from Road Fund				742,361
135	63	5505	580000	0000	Transfers Out			(5,000)	(5,000)
					<b>Total other Financing Sources and (Uses)</b>	<b>\$ 146,364</b>	<b>\$ 50,000</b>	<b>\$ 295,000</b>	<b>\$ 839,361</b>
<b>Revenue Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>						<b>6,270</b>	<b>(106,555)</b>	<b>(15,368,555)</b>	<b>15,362,285</b>
<b>Beginning Fund Balance</b>						<b>0</b>	<b>134,316</b>	<b>6,270</b>	<b>\$ (15,362,285)</b>
<b>Ending Fund Balance</b>						<b>\$ 6,270</b>	<b>\$ 27,761</b>	<b>\$ (15,362,285)</b>	<b>\$ -</b>

For 2009 the OEP Director's salary is \$65,000 per year. The director does not receive compensatory time.

The deficit in 2008 is from the two hurricaines. The money for these hurricaines will not be received in time to be included in the 2008 budget

**LIVINGSTON PARISH COUNCIL**  
**Adjudicated Property Fund**  
**2009 Budgets**

FUND	FC	DEPT	GL	PROJ		2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
					Revenue				
						memo		memo	
142	1451	4570	456000	0000	Adjudicated Property Fees	\$ 600	\$ -	\$ 450	\$ -
142	1451	4570	456010	0000	Adjudicated Property Fees Evaluation Fee	6,422	-	4,580	3,000
142	1451	4570	456020	0000	Adjudicated Property Fees Appraisal Fee	10,725	-	6,600	3,000
142	1451	4570	470000	0000	Misc Revenue	1,750		600	
142	26	4570	443051	0000	Sales	74,145		99,000	21,250
					Total Revenue	93,642	-	111,230	27,250
					Expenditures				
142	51	4570	521000	0000	Advertising, Dues & Subscriptions	126	-		250
142	51	4570	528000	0000	Professional Services	12,903	-	5,688	3,000
142	51	4570	528400	0000	Professional Svcs Legal	5,800	-	6,980	3,000
142	51	4570	528405	0000	Adjudicated Property-Appraisal	12,125	-	7,050	8,000
142	51	4570	528551	0000	Technology Fee	18,710			
142	51	4570	531000	0000	Office Supplies	450			
142	51	4570	571001	0000	Statutory Payments to Sheriff	25,552	-	10,072	13,000
					Total Expenditures	75,666	-	29,790	27,250
					Revenue Over (Under) Expenditures	17,976	-	81,440	-
					Other Financing Uses				
142	18	4570	485001	0000	Transfers from General Fund			100,000	
142	63	4570	580102	0000	Transfers to Animal Control Fund	-			
					Total Other Financing Uses	-	-	100,000	-
					Revenue Over (Under) Expenditures & Other Financing Uses	17,976	-	100,000	-
					Beginning Fund Balance	-	-	-	100,000
					Ending Fund Balance	\$ -	\$ -	\$ 100,000	\$ 100,000

Adjudicated property revenues and expenses are authorized to the amount incurred. Sales are estimated and the expenses follow the sales.

At this time, we have no pending sales. Unless we generate new interest, we will not have any sales in 2009

**LIVINGSTON PARISH COUNCIL**  
**Road Fund**  
**2009 Budgets**

<u>Fund</u>	<u>Func</u>	<u>Dept</u>	<u>GL</u>	<u>Proj</u>		<b>2007</b>	<b>2008</b>	<b>2008</b>	<b>2009</b>
<b>Revenue</b>						<b>Actual</b>	<b>Budget</b>	<b>Amended Budget</b>	<b>Budget</b>
145	1101	5700	411000	0000	Ad Valorem Taxes	\$ 1,284,082	\$ 1,160,000	\$ 1,160,000	\$ 1,160,000
145	1102	5700	412000	0000	Gen Sales & Use	9,570,266	8,400,000	9,100,000	9,100,000
						10,854,348	9,560,000	10,260,000	10,260,000
145	1353	5700	433020	0000	Parish Road Funds	983,504	825,000		
145	1353	5700	433033	0000	State Grants-Public Works	-			
145	1353	5700	433350	0000	State Shared Revenue	185,901	165,000	117,926	117,926
145	1353	5700	431030	0000	Public Works-Federal Grant				
145	1353	5700	431030	9111	Public Works-Federal Grant	-	-	0	
<b>Total Intergovernmental Revenues</b>						1,169,405	990,000	117,926	117,926
145	16	5700	461000	0000	Interest Earnings	32,396	50,000	50,000	40,000
						32,396	50,000	50,000	40,000
145	17	5700	469900	0000	Misc	-	10,000		
145	17	5700	443051	0000	Sales	951,736	350,000	65,000	65,000
145	17	5700	492010	0000	Refunds of Expenditures-Utility Dept. Salaries	-	200,000		
145	17	5700	470000	0000	Misc Revenue		45,000		
						951,736	605,000	65,000	65,000
<b>Total Revenues</b>						13,007,885	11,205,000	10,492,926	10,482,926
<b>Expenditures</b>									
<b>Personnel</b>									
145	53	5700	511100	0000	Primary (Executive) Salaries Regular	2,093,503	1,701,752	1,894,796	1,870,487
145	53	5700	515100	0000	Emp. Ben FICA or Supplemental Retirement	155,007	130,184	144,952	143,093
145	53	5700	515200	0000	Emp. Benefits Retirement Contributions	107,491	100,851	109,638	110,762
145	53	5700	515300	0000	Emp. Benefits-Health Insurance	735,595	847,347	820,000	820,000
145	53	5700	515400	0000	Employee Benefits Workmen Compensation	202,194	192,299	222,000	222,000
145	53	5700	519900	0000	Misc				
145	53	5700	528800	0000	Prof Svcs Lab Testing	7,701	5,000	6,276	6,276
<b>Total Personnel</b>						3,301,491	2,977,433	3,197,662	3,172,618
<b>Non Personnel</b>									
145	53	5700	521400	0000	Membership Dues	531	150	450	450
145	53	5700	522100	0000	Printing Stationery & Forms	511	1,000	200	200
145	53	5700	524200	0000	Telephone	24,765		6,000	6,000
145	53	5700	523000	0000	Utilities	15,627	20,000	15,000	15,000
145	53	5700	524110	0000	Postage Meter	4,118	1,000	5,000	5,000
145	53	5700	525200	0000	Rentals Equipment	58,545	6,000	15,000	15,000
145	53	5700	526200	0000	Maintenance Buildings	41,356	40,000	40,000	40,000
145	53	5700	526400	0000	Maintenance Autos, Trucks, Machinery & Equipment	75,376	72,000	72,000	72,000
145	53	5700	528551	0000	Technology Fee	8,660	17,000	8,000	8,000
145	53	5700	528400	0000	Professional Svcs Legal	177,427	1,000	0	0
145	53	5700	529100	0000	Insurance Fire & Casualty	13,060	3,000	3,000	3,000
145	53	5700	528200	0000	Professional Svcs Engineering	-		5,000	5,000
145	53	5700	529100	0000	Insurance Fire & Casualty	-	112,000	85,000	85,000
145	53	5700	533100	0000	Road Materials-Gravel, Sand, Dirt, Shell, Asphalt	379,150	111,000	400,000	125,000
145	53	5700	531000	0000	Office Supplies	43,772	13,625	40,000	40,000
145	53	5700	532700	0000	Op Supplies Vehicle & Equip	674,713	316,000	650,000	240,000
145	53	5700	532400	0000	Op Supplies Uniforms & Related Items	-	18,000	40,000	40,000
145	53	5700	533500	0000	Materials Equip & Vehicle Repair Parts	160,873	90,000	165,000	165,000
145	53	5700	533900	0000	Materials Misc	25,389	70,000	15,000	15,000
145	53	5700	534000	0000	Small Tools & Equip	9,812	6,000	12,000	12,000

**LIVINGSTON PARISH COUNCIL**  
**Road Fund**  
**2009 Budgets**

<u>Fund</u>	<u>Func</u>	<u>Dept</u>	<u>GL</u>	<u>Proj</u>		<u>2007</u>	<u>2008</u>	<u>2008</u>	<u>2009</u>
						<u>Actual</u>	<u>Budget</u>	<u>Amended</u>	<u>Budget</u>
145	53	5700	541100	0000	Travel Transportation, Mileage	868	100	2,000	2,000
145	53	5700	573000	0000	Cont to Ret Systems Ded from	155,523	181,000	95,000	95,000
145	53	5700	526800	9108	Maintenance of Roads( Debris)	10,811			
145	53	5700	526800	9111	Maintenance of Roads( Debris)	-			
Total Non Personnel						<u>1,880,887</u>	<u>1,078,875</u>	<u>1,673,650</u>	<u>988,650</u>
<b>Capital Outlay</b>									
145	5853	5700	560000	0000	Capital Outlay	103,806	650,000		
145	5853	5700	568300	0000	Const in Progress-Bridges	225,458	40,000		
145	5853	5700	568100	0000	Const in Progress-Drainage	381,130	200,000		
145	5853	5700	526800	0000	Maintenance Roads & Streets	7,087	250,000	1,000,000	800,000
145	5853	5700	568200	0000	Const in Progress-Roads	15,315			
145	5853	5700	562000	0000	Improvements other than buildings	-			200,000
145	5853	5700	528800	0000	Prof Srvcs Lab Testing	-			
145	5853	5700	565300	0000	Farm & Heavy Moveable	357,357	200,000		
145	5853	5700	568000	0000	Construction in Progress	-			
145	5853	5700	565600	0000	Office Equip, Furniture & Fixtures	-	10,000		
Total Capital Outlay						<u>1,090,153</u>	<u>1,350,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>Total Expenditures</b>						<u>6,272,531</u>	<u>5,406,308</u>	<u>5,871,312</u>	<u>5,161,268</u>
<b>Excess of Revenues over (under) expenditures</b>						<u>6,735,354</u>	<u>5,798,692</u>	<u>4,621,614</u>	<u>5,321,658</u>
<b>Other Financing Sources (Uses)</b>									
145	18	5700	485001	0000	Transfers from General Fund	-			
145	63	5700	580101	0000	Transfers to Admin Fund	(265,681)	(152,219)	(210,921)	(210,647)
145	63	5700	580135	0000	Transfers to OEP Fund				(742,361)
145	63	5700	580210	0000	Transfer to Capital Outlay			(3,900,000)	
145	63	5700	580330	0000	Transfers to Road Sinking	(4,779,083)	(4,777,450)	(4,715,513)	(4,715,513)
Total Other Financing Sources (Uses)						<u>(5,044,764)</u>	<u>(4,929,669)</u>	<u>(8,826,434)</u>	<u>(5,668,521)</u>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>						<u>1,690,590</u>	<u>869,023</u>	<u>(4,204,820)</u>	<u>(346,863)</u>
<b>Beginning Fund Balance</b>						<u>4,215,923</u>	<u>901,043</u>	<u>5,906,513</u>	<u>1,701,693</u>
<b>Ending Fund Balance</b>						<u>\$ 5,906,513</u>	<u>\$ 1,770,066</u>	<u>\$ 1,701,693</u>	<u>\$ 1,354,830</u>

Under the modified accrual basis of accounting, which is required reporting for governments, expenditures are recognized when incurred. Revenues are recognized when they are both earned and received within 60 days of the budget year end. We will earn the FEMA revenues in 2008, but not receive them until March or April or later in 2009

If we do not receive 100% reimbursement for deris removal under Ike, the road fund will incur a deficit of 2 to 4 million dollars in 2009. It is the finance director's belief that we meet the known requirements for inclusion under IKE. However, FEMA has not made that determination.

We encourage all citizens to make urgent pleas to the governor, the state legislature, and the federal elected officials for help.

The improvements other than building is a mandated replacement of the fueling station for DPW.

**LIVINGSTON PARISH COUNCIL**  
**Emergency Reserve Fund Fund**  
**2009 Budgets**

<u>FUND</u>	<u>FUNC</u>	<u>CC</u>	<u>GL</u>	<u>PROJ</u>	2007 Actual	2008 Budget	2008 Amended Budget	2009 Budget
					Revenue			
199								
199								
199								
					Total Revenue			
					0	0	0	0
					Expenditures			
199								
199								
					Total Expenditures			
					0	0	0	0
					Revenue Over (Under) Expenditures			
					0	0	0	0
					Other Financing Uses			
199	63	4105	580210	0000			(1,200,000)	
199	63	4105	580001	0000		0	(700,000)	0
					Total Other Financing Uses			
					0	0	(1,900,000)	0
					Revenue Over (Under) Expenditures & Other Financing Uses			
					0	0	(1,900,000)	0
					Beginning Fund Balance			
					2,000,000	2,000,000	2,000,000	100,000
					Ending Fund Balance			
					\$ 2,000,000	\$ 2,000,000	\$ 100,000	\$ 100,000

This is to fund the Purchase of the land for

**LIVINGSTON PARISH COUNCIL  
Road Capital Outlay Fund  
2009 Budgets**

<u>FUND</u>	<u>FUNC</u>	<u>DEPT</u>	<u>GL</u>	<u>PROJ</u>		<u>2007</u>	<u>2008</u>	<u>2008</u>	<u>2009</u>
						<u>Actual</u>	<u>Original</u>	<u>Amended</u>	<u>Budget</u>
							<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues</b>									
201	16	5700	461000	0000	Interest Earnings	\$ 960,639	\$ 944,408	\$ 11,080	
201	22	5700	482000	0000	Proceeds from Long-Term Bonds				
Total Revenues						<u>960,639</u>	<u>944,408</u>	<u>11,180</u>	<u>-</u>
<b>Expenditures</b>									
201	5853	5700	528200	0000	Professional Srvcs Engineering	1,713,464			
201	5853	5700	568200	0000	Const in Progress-Roads	32,494,363	5,379,283	313,867	
201	5853	5700	564000	0000	Acquisition of Motor Vehicles				
201	5853	5700	565000	0000	Acquisition of Equipment				
201	5853	5700	565300	0000	Farm & Heavy Moveable				
201	5853	5700	568100	0000	Const in Progress-Drainage				
201	5853	5700	528407	0000	Construction/Inspectors				
201	5853	5700	528525	0000	Capital Outlay:291 Admin & Overhead				
201	5853	5700	568100	0000	Const in Progress-Drainage				
Total Expenditures						<u>34,207,827</u>	<u>5,379,283</u>	<u>313,867</u>	<u>-</u>
Excess (Deficit) of Revenues over Expenditures						<u>(33,247,188)</u>	<u>(4,434,875)</u>	<u>(302,687)</u>	<u>-</u>
<b>Other Financing Sources/Uses</b>									
201	18	5705	485000		Transfers In				
201	63	5705	580330		Transfers to Road Sinking				
Total Other Financing Sources and Uses						<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and other financing sources over expenditures and other financing uses						<u>(33,247,188)</u>	<u>(4,434,875)</u>	<u>(302,687)</u>	<u>-</u>
Beginning Fund Balance						<u>33,549,875</u>	<u>28,565,000</u>	<u>302,687</u>	
Ending Fund Balance						<u>\$ 302,687</u>	<u>\$ 24,130,125</u>	<u>\$ -</u>	<u>\$ -</u>

This closes the 2006 road program. The administration is authorized to close all remaining funds into the debt service fund as required by the bond covenant. This amount is less than five hundred dollars.

**LIVINGSTON PARISH COUNCIL  
Capital Outlay Jail Fund  
2009 Budgets**

<u>FUND</u>	<u>FUNC</u>	<u>DEPT</u>	<u>GL</u>	<u>PROJ</u>		2007 Actual	2008 Original Budget	2008 Amended Budget	2009 Budget
<b>Revenues</b>									
205	16	5623	461000	0000	Interest Earnings	\$ 590,877	\$ 100,000	\$ 30,000	
205	22	5623	482000	0000	Proceeds from Long-Term Bonds				
Total Revenues						590,877	100,000	30,000	-
<b>Expenditures</b>									
205	5852	5623	528200	0000	Professional Svcs Engineering				
205	5852	5623	528600	0000	Professional Svcs Architectural & Landscaping	184,484			
205	5852	5623	560000	0000	Capital Outlay	13,200,000	3,792,937	3,143,147	
205	5852	5623	528000	0000	Professional Services				
205	5852	5623	528407	0000	Construction/Inspectors				
205	5852	5623	528525	0000	Capital Outlay:291 Admin & Overhead	-			
205	5852	5623	561100	0000	C O - DPW Projects				
Total Expenditures						13,384,484	3,792,937	3,143,147	-
Excess (Deficit) of Revenues over Expenditures						(12,793,607)	(3,692,937)	(3,113,147)	-
<b>Other Financing Sources/Uses</b>									
205	18	5623	485000	0000	Transfers In	-			
205	63	5623	580101	0000	Transfers to Admin Fund	-			
205	63	5623	580315	0000	Transfers to Jail	-			
Total Other Sources						-	-	-	-
Excess of Revenues and other financing sources over expenditures and other financing uses						(12,793,607)	(3,692,937)	(3,113,147)	-
Beginning Fund Balance						15,906,754	3,692,937	3,113,147	-
Ending Fund Balance						\$ 3,113,147	\$ -	\$ -	\$ -

This closes the jail capital outlay fund.

**LIVINGSTON PARISH COUNCIL  
Capital Outlay Other Fund  
2009 Budgets**

<u>FUND</u>	<u>FUNC</u>	<u>CC</u>	<u>GL</u>	<u>PROJ</u>		2007 Actual	2008 Budget	2008 Amended Budget	2009 Budget
<b>Revenues</b>									
210	1302	5628	433032	8020	State Grants-Public Safety	\$ -	\$ 300,000	\$ 300,000	
210	17	5628	473095	8020	Capital Gifts & Donations				
210	1351	5915	431030	5008	Alternative Fuel			496,000	
210	1351	4100	434500	0000	Local Grant (Renovation of Judges Offices)			520,000	
210	1301	4500	433031	0000	State Grant CDBG LTRC			491,376	
210	1305	7300	431060	5016	Costal Impact Cypress Bayou			\$	2,964,964
210	1305	7300	431060	5015	Coastal Impact - Swamp Gapping				3,022,316
210	1305	7300	431060	5030	Coastal Impact - MGMT				300,000
210	1305	7300	431060	5031	Coastal Impact - Wetland Mitigation				300,000
<b>Total revenues</b>							<b>300,000</b>	<b>1,807,376</b>	<b>6,587,280</b>
<b>Expenditures</b>									
210	5851	5915	568000	5008	Alternative Fuel			496,000	
210	5855	7300	568000	5016	Costal Impact Cypress Bayou				2,964,964
210	5851	4100	568000	0000	Constructon in progress (courthouse renovations)			520,000	
210	5851	4100	568000	0000	Master Plan CDBG LTRC			491,376	
210	5855	7300	568000	5015	Coastal Impact - Swamp Gapping				3,022,316
210	5855	7300	568000	5030	Coastal Impact - MGMT				300,000
210	5855	7300	568000	5031	Coastal Impact - Wetland Mitigation				300,000
210	5855	5350	568000	5031	Construction DMV / Judges building				2,600,000
210	5852	5628	568000	8020	Construction in Progress		350,000	350,000	
210	5853	5705	528200	0000	Professional Services Engineering			270,000	
210	5853	5705	528407	0000	Construction/inspectors			30,000	
210	5853	5705	528800	0000	Prof Srvc Lab Testing				
210	5853	5705	533120	0000	Construction				
210	5853	5705	568100	0000	Const in Progress-Drainage				
210	5853	5705	568200	0000	Const in Progress-Roads			3,600,000	
<b>Total Expenditures</b>						<b>-</b>	<b>350,000</b>	<b>5,757,376</b>	<b>9,187,280</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>						<b>-</b>	<b>(50,000)</b>	<b>(3,950,000)</b>	<b>(2,600,000)</b>
<b>Other Sources and Uses</b>									
210	22	5350	485199	5040	Transfer from Rainy Day Fund			1,200,000	
210	22	5350	482000	5040	Loan Proceeds DMV				1,400,000
210	18	5628	485145	0000	Transfers from Road			-	
<b>Total Other Sources and Uses</b>						<b>-</b>	<b>-</b>	<b>3,900,000</b>	<b>-</b>
<b>Excess of Revenues and other sources over (under) expenditures and other uses</b>						<b>-</b>	<b>(50,000)</b>	<b>1,150,000</b>	<b>(1,200,000)</b>
<b>Beginning Fund Balance</b>						<b>-</b>	<b>50,000</b>	<b>50,000</b>	
<b>Ending Fund Balance</b>						<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 1,200,000</b>	<b>\$ (1,200,000)</b>

The construction of the animal shelter is complete, but the remaining funds are carried over to 2009 for additional furniture and fixtures if the state amends the contract to permit the expense in this area.

1. Capital Outlay Budgets continue until the project is complete, three fiscal years end, or the project is abandoned. The unexpended portion is carried over to the next fiscal year for four years.

The judges are renovating the courthouse.

**LIVINGSTON PARISH COUNCIL**  
**Capital Outlay Library Fund**  
**2009 Budgets**

<u>FUND</u>	<u>FUNC</u>	<u>DEPT</u>	<u>GL</u>	<u>PROJ</u>	Revenue	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Original</u> <u>Budget</u>	<u>2008</u> <u>Amended</u> <u>Budget</u>	<u>2009</u> <u>Budget</u>
215	16	7200	461000	0000	Interest Earnings	\$ 4,890		\$ 200	
215	5855	7200	568000	0000	Construction in Progress	949,459	120,000	250	-
					Total Expenditures	954,349	120,000	250	-
					Revenue Over (Under) Expenditures	(949,459)	(120,000)	(50)	-
					Other Financing Sources (Uses)				
215	1305	7200	473095	0000	Capital Gifts & Donations	1,076,290	120,000		-
215	63	7200	580320	0000	Transfers to Library	(913,747)		(949)	
					Total Other Financing Sources (Uses)	162,543	120,000	(949)	-
					Excess of Revenues and other financing sources over expenditures and other financing uses	(786,916)	-	(999)	-
					Beginning Fund Balance	787,915	63,726	999	-
					Ending Fund Balance	\$ 999	\$ 63,726	\$ -	\$ -

This closes the Library Construction Fund

**LIVINGSTON PARISH COUNCIL**  
**Parish Transportation Act Fund**  
**2009 Budgets**

<u>Fund</u> <u>Func</u> <u>Dept</u> <u>GL</u> <u>Proj</u>		<u>2008</u> <u>Amended</u> <u>Budget</u>	<u>2009</u> <u>Original</u> <u>Budget</u>			
<b>Revenue</b>						
225	1353	5700	433020 0000	Parish Road Funds	\$ 850,000	\$ 850,000
225	1353	5700	433033 0000	State Grants-Public Works		500,000
225	1353	5700	431030 0000	Public Works-Federal Grant	-	-
225	16	5700	461000 0000	Interest Earnings	9,000	9,000
<b>Total Revenues</b>					<u>859,000</u>	<u>1,359,000</u>
<b>Expenditures</b>						
<b>Capital Outlay</b>						
225	5853	5705	528200 0000	Professional Services Engineering	30,000	30,000
225	5853	5700	528407 0000	Construction / inspection	8,000	8,000
225	5853	5705	568100 0000	Const in Progress-Drainage		
225	5853	5705	526800 0000	Maintenance Roads & Streets		
225	5853	5705	568200 0000	Const in Progress-Roads	200,000	1,942,000
225	5853	5705	533120 0000	Construction/Striping	-	-
225	5853	5705	528800 0000	Prof Svcs Lab Testing		
225	5853	5705	568000 0000	Construction in Progress		
<b>Total Capital Outlay</b>					<u>238,000</u>	<u>1,980,000</u>
<b>Excess of Revenues over (under) expenditures</b>					<u>621,000</u>	<u>(621,000)</u>
<b>Other Financing Sources (Uses)</b>						
225	18	5700	485001 0000	Transfers from General Fund		
<b>Total Other Financing Sources (Uses)</b>					<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>					621,000	(621,000)
<b>Beginning Fund Balance</b>					-	621,000
<b>Ending Fund Balance</b>					<u>\$ 621,000</u>	<u>\$ -</u>

These funds may only be expended on projects within the 3 year road list.

This fund includes the state match for Edin Church Road, and it fully funds the project in 2009

**LIVINGSTON PARISH COUNCIL**  
**Rec 2 Live Oak C. O. Fund**  
**2009 Budgets**

<u>Fund</u>	<u>Func</u>	<u>Dept</u>	<u>GL</u>	<u>Proj</u>	2007 Actual	2008 Original Budget	2008 Amended Budget	2009 Original Budget
<b>Revenues</b>								
250	16	7012	461000	0000		Use of Money and Property		
250	22	7012	482000	0000		Bond Proceeds		
<b>Total Revenues</b>					<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>								
						Capital Outlay:		
						Professional Services - Architects		
250	5855	7012	568000	0000		Construction	3,870,000	
						Construction DPW Projects		
						Inspectors		
						Admin and Overhead		
<b>Total Expenditures</b>					<b>-</b>	<b>-</b>	<b>3,870,000</b>	<b>-</b>
<b>Other Financing Sources/Uses</b>								
250	18	7012	485355	0000		Transfers In	3,870,000	
						Transfers Out		
<b>Total Other Financing Sources / Uses</b>					<b>-</b>	<b>-</b>	<b>3,870,000</b>	<b>-</b>
<b>Excess of Revenues and other financing sources over expenditures and other financing uses</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>					<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

1. Capital Outlay Budgets continue until the project is complete, five fiscal years end, or the project is abandoned. The unexpended portion is carried over to the next fiscal year for four years. This is a flow through project. The Rec. District is the primary on the fund. The debt was issued in the parish name to obtain a lower interest rate on the project.

**LIVINGSTON PARISH COUNCIL**  
**Rec. 3 North Park C O Fund**  
**2009 Budgets**

						2008	2008	2009	
						2007	Original	Amended	Original
						Actual	Budget	Budget	Budget
<b>Fund</b>	<b>Func</b>	<b>Dept</b>	<b>GL</b>	<b>Proj</b>	Revenues				
255	16	7013	461000	0000	Use of Money and Property				
255	22	7013	482000	0000	Bond Proceeds				
Total Revenues						\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>									
Capital Outlay:									
Professional Services - Architects									
255	5855	7013	568000	0000	Construction		7,500,000		
Construction DPW Projects									
Inspectors									
Admin and Overhead									
Total Expenditures						-	-	7,500,000	-
<b>Other Financing Sources/Uses</b>									
255	18	7013	485355	0000	Transfers In		7,500,000		
Transfers Out									
Total Other Financing Sources / Uses						-	-	7,500,000	-
Excess of Revenues and other financing sources over expenditures and other financing uses						-	-	-	-
Beginning Fund Balance						-	-	-	-
Ending Fund Balance						\$ -	\$ -	\$ -	\$ -

1. Capital Outlay Budgets continue until the project is complete, five fiscal years end, or the project is abandoned. The unexpended portion is carried over to the next fiscal year for four years.

**LIVINGSTON PARISH COUNCIL**  
**Health Unit Sinking Fund**  
**2009 Budgets**

<u>FUND</u>	<u>FNC</u>	<u>DPT</u>	<u>GL</u>	<u>PROJ</u>		2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
<b>Revenues</b>									
310	16	5627	461000	0000	Interest Earnings	\$ 3,598	\$ 300	\$ 2,209	\$ 300
Total Revenues						<u>3,598</u>	<u>300</u>	<u>2,209</u>	<u>300</u>
<b>Debt Service</b>									
310	70	5627	552000	0000	Interest on Long-Term Debt	191,493	182,569	182,569	173,325
310	59	5627	551000	0000	Long-Term Debt Redeemed	205,000	215,000	215,000	220,000
310	70	5627	553000	0000	Paying Agent Fees	3,500	3,500	3,500	3,500
310	70	5627	554010	0000	Issuance Costs				
Total Expenditures						<u>399,993</u>	<u>401,069</u>	<u>401,069</u>	<u>396,825</u>
<b>Revenue Over (Under) Expenditures</b>						<u>(396,395)</u>	<u>(400,769)</u>	<u>(398,860)</u>	<u>(396,525)</u>
<b>Other Financing Sources and Uses</b>									
310	18	5627	485120	0000	Transfer from Health Unit	399,994	401,069	401,069	396,825
310	18	5627	485311	0000	Transfer from Health Unit Debt Sub Fund			42,790	40,000
310	63	5627	585000	0000	Transfers out				
<b>Total Other Financing Sources and (Uses)</b>						<u>399,994</u>	<u>401,069</u>	<u>443,859</u>	<u>436,825</u>
<b>Excess of Revenues and other financing sources over expenditures and other financing uses</b>						3,599	300	44,999	40,300
<b>Beginning Fund Balance</b>						120,003	123,602	123,602	168,601
<b>Ending Fund Balance</b>						<u>\$ 123,602</u>	<u>\$ 123,902</u>	<u>\$ 168,601</u>	<u>\$ 208,901</u>

**LIVINGSTON PARISH COUNCIL**  
**Health Unit Sinking Fund Sub Fund**  
**2009 Budgets**

<u>FUND</u>	<u>FUNC</u>	<u>DEPT</u>	<u>GL</u>	<u>PROJ</u>	2007	2008	2008	2009
					Actual	Budget	Amended Budget	Budget
311	16	5627	461000	0000				
					\$	\$	\$	\$
Interest Earnings					88,442	65,000	32,324	25,000
Total Revenues					<u>88,442</u>	<u>65,000</u>	<u>32,324</u>	<u>25,000</u>
Revenue Over (Under) Expenditures					<u>88,442</u>	<u>65,000</u>	<u>32,324</u>	<u>25,000</u>
Other Financing Sources and Uses								
Transfers In from the Health Unit					6,440			
311	63	5627	585310	0000				
Transfers out to Health Unit Sinking							(42,790)	(40,000)
Total Other Financing Sources and (Uses)					<u>6,440</u>	<u>-</u>	<u>(42,790)</u>	<u>(40,000)</u>
Excess of Revenues and other financing sources over expenditures and other financing uses					94,882	65,000	(10,466)	(15,000)
Beginning Fund Balance					2,000,000	2,094,882	2,094,882	2,084,416
Ending Fund Balance					<u>\$ 2,094,882</u>	<u>\$ 2,159,882</u>	<u>\$ 2,084,416</u>	<u>\$ 2,069,416</u>

**LIVINGSTON PARISH COUNCIL  
Jail Sinking Fund  
2009 Budgets**

<u>FUND</u>	<u>FUNC</u>	<u>DPT</u>	<u>GL</u>	<u>PROJ</u>		<u>2007</u>	<u>2008</u>	<u>2008</u>	<u>2009</u>
						<u>Actual</u>	<u>Budget</u>	<u>Amended Budget</u>	<u>Budget</u>
Revenues									
315	16	5623	461000	0000	Interest Earnings	\$ 26,801	\$ 27,000	\$ 12,843	\$ 27,000
Total Revenues						26,801	27,000	12,843	27,000
Expenditures									
Debt Service									
315	68	5623	553000	0000	Paying Agent Fees	3,710	3,500	3,500	3,500
315	68	5623	554010	0000	Issuance Costs				
315	68	5623	552000	0000	Interest on Long-Term Debt	776,888	741,188	741,187	700,986
315	59	5623	551000	0000	Long-Term Debt Redeemed	800,000	985,000	985,000	1,025,000
Total Expenditures						1,580,598	1,729,688	1,729,687	1,729,486
Other Financing Sources and (Uses)									
315	18	5623	485130	0000	Transfers from Jail	1,729,612	1,729,688	1,747,054	1,729,688
315	22	5623	482000	0000	Proceeds from Long-Term Bonds				
315	63	5623	580205	0000	Transfers to Jail Bond Capital Outlay				
Total Other Sources and (Uses)						1,729,612	1,729,688	1,747,054	1,729,688
Excess of Revenues and other financing sources over expenditures and other financing uses						175,815	27,000	30,210	27,202
Beginning Fund Balance						912,308	1,088,123	1,088,123	1,118,333
Ending Fund Balance						\$ 1,088,123	\$ 1,115,123	\$ 1,118,333	\$ 1,145,535

**LIVINGSTON PARISH COUNCIL**  
**Library Sinking Fund**  
**2009 Budgets**

FUND	FUNC	DEPT	GL	PROJ		2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
<b>Revenue</b>									
320	16	7200	461000	0000	Interest Earnings	\$ 10,607	\$ 22,000	\$ 10,807	\$ 10,807
320	1101	7200	411000	0000	Ad Valorem Taxes	1,333,616	990,234	990,324	990,234
<b>Total Revenue</b>						<u>1,344,223</u>	<u>1,012,234</u>	<u>1,001,131</u>	<u>1,001,041</u>
<b>Expenditures</b>									
320	71	7200	573000	0000	Cont to Ret Systems Ded from Commissions &/or Allowances Deducted fro Tax Co		48,000	48,000	48,000
320	71	7200	571400	0000		202,340	131,000	202,340	202,340
320	59	7200	551000	0000	Long-Term Debt Redeemed	300,000	315,000	315,000	335,000
320	71	7200	552000	0000	Interest on Long-Term Debt	329,988	314,725	314,725	298,475
320	71	7200	553000	0000	Paying Agent Fees	9,511	1,000	1,000	1,000
<b>Total Expenditures</b>						<u>841,839</u>	<u>809,725</u>	<u>881,065</u>	<u>884,815</u>
<b>Revenue Over (Under) Expenditures</b>						<u>502,384</u>	<u>202,509</u>	<u>120,066</u>	<u>116,226</u>
<b>Beginning Fund Balance</b>						<u>1,181,518</u>	<u>1,392,471</u>	<u>1,181,518</u>	<u>1,301,584</u>
<b>Ending Fund Balance</b>						<u>\$ 1,683,902</u>	<u>\$ 1,594,980</u>	<u>\$ 1,301,584</u>	<u>\$ 1,417,810</u>

**LIVINGSTON PARISH COUNCIL**  
**Road 06 Sinking Fund**  
**2009 Budgets**

<u>FUND</u>	<u>FUNC</u>	<u>DEPT</u>	<u>GL</u>	<u>PROJ</u>		2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
Revenues									
330	16	5700	461000	0000	Interest Earnings	\$ 67,169	\$ 20,000	\$ 20,000	\$ 20,000
Total Revenues						67,169	20,000	20,000	20,000
2006 Road Program Bonds									
Debt Service									
330	69	5700	554010	0000	Issuance Costs				
330	69	5700	552000	0000	Interest on Long-Term Debt	2,352,250	2,257,013	2,257,013	2,144,062
330	59	5700	551000	0000	Long-Term Debt Redeemed	2,000,000	2,455,000	2,455,000	2,565,000
330	69	5700	553000	0000	Paying Agent Fees	3,500	3,500	3,500	3,500
Total Expenditures						4,355,750	4,715,513	4,715,513	4,712,562
Other Financing Sources and Uses									
	18	5700	485145	0000	Transfers from Road	4,779,083	4,715,513	3,900,000	4,715,513
330	22	5700	482000	0000	Proceeds from Long-Term Bonds				
330	63	5700	580201	0000	Transfers to Road Bond Capital Outlay				
Total Other Sources and uses						4,779,083	4,715,513	3,900,000	4,715,513
Excess of Revenues and other financing sources over expenditures and other financing uses						490,502	20,000	(795,513)	22,951
Beginning Fund Balance						2,421,980	2,912,482	2,912,482	2,116,969
Ending Fund Balance						\$ 2,912,482	\$ 2,932,482	\$ 2,116,969	\$ 2,139,920

**LIVINGSTON PARISH COUNCIL**  
**Rec 2 Live Oak Debt Sv. Fund**  
**2009 Budgets**

<u>FUND</u>	<u>FUNC</u>	<u>DPT</u>	<u>GL</u>	<u>PROJ</u>		2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
Revenues									
350	1355	7013	434500	0000	Local Grants	\$ -	\$ -	\$ 96,587	\$ 292,793
350	16	7013	461000	0000	Interest Earnings				
Total Revenues						-	-	96,587	292,793
Expenditures									
Debt Service									
350	68	7013	553000	0000	Paying Agent Fees				
350	68	7013	554010	0000	Issuance Costs			289,550	
350	68	7013	552000	0000	Interest on Long-Term Debt				216,580
350	59	7013	551000	0000	Long-Term Debt Redeemed				75,000
Total Expenditures						-	-	289,550	291,580
Other Financing Sources and (Uses)									
350	22	7013	482000	0000	Proceeds from Long-Term Bonds			4,455,000	
350	63	7013	580250	0000	Transfers to Rec 2, Live Oak C. O.			(3,870,000)	
Total Other Sources and (Uses)						-	-	585,000	-
Excess of Revenues and other financing sources over expenditures and other financing uses						-	-	392,037	1,213
350			350500	0000	Debt Service Reserve			(295,450)	
								-	96,587
						\$ -	\$ -	\$ 96,587	\$ 97,800

Per the Bond Documents, the debt is Parish Debt, but funded by Rec. District Revenues. This joint project achieved a lower bond rate on the project than the Rec. District could have obtained by itself. It was only by working together that the new recreation facilities could be built to the greatest extent possible.

Source: Loan Agreement, page 1.

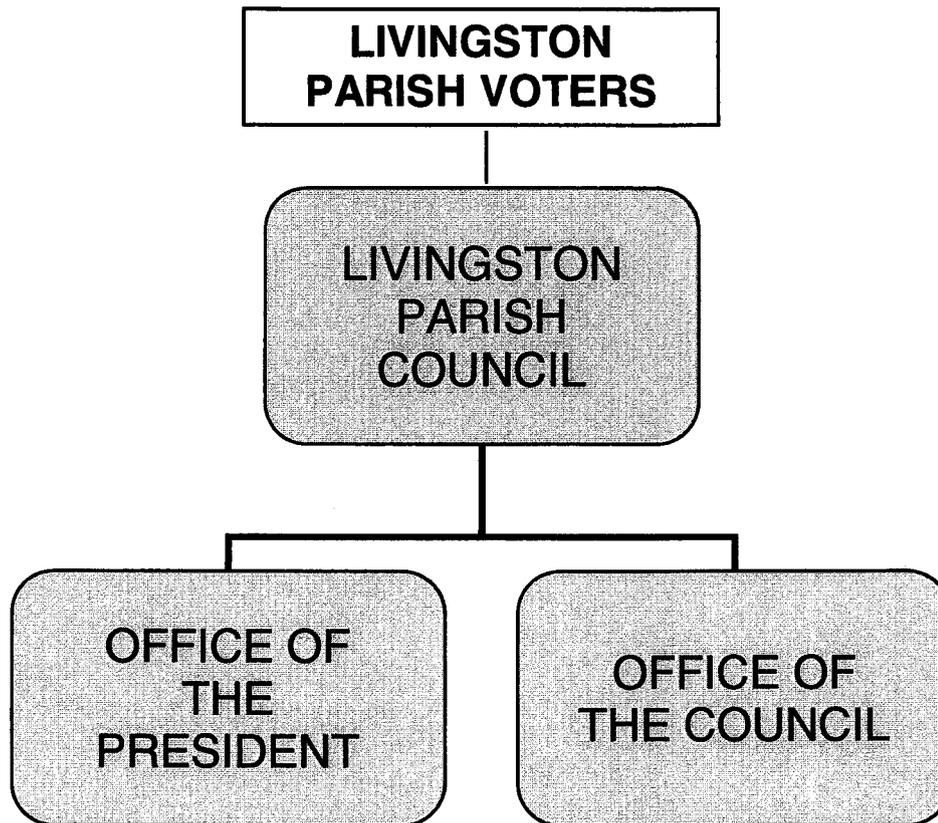
**LIVINGSTON PARISH COUNCIL**  
**Rec District 3 North Park Debt Fund**  
**2009 Budgets**

<u>FUND</u>	<u>FUNC</u>	<u>DPT</u>	<u>GL</u>	<u>PROJ</u>		2007	2008	2008	2009
						Actual	Budget	Amended Budget	Budget
Revenues									
355	1355	7013	434500	0000	Local Grants	\$ -	\$ -	\$ 146,525	\$ 689,604
355	16	7013	461000	0000	Interest Earnings				
Total Revenues						-	-	146,525	689,604
Expenditures									
Debt Service									
355	68	7013	553000	0000	Paying Agent Fees				
355	68	7013	554010	0000	Issuance Costs		441,805		
355	68	7013	552000	0000	Interest on Long-Term Debt			542,555	
355	59	7013	551000	0000	Long-Term Debt Redeemed			90,000	
Total Expenditures						-	-	441,805	632,555
Other Financing Sources and (Uses)									
355	22	7013	482000	0000	Proceeds from Long-Term Bonds			8,635,000	
355	63	7013	580250	0000	Transfers to Rec 2, Live Oak C. O.			7,500,000	
Total Other Sources and (Uses)						-	-	16,135,000	-
Excess of Revenues and other financing sources over expenditures and other financing uses						-	-	839,720	57,049
355			350500	0000	Debt Service Reserve			(693,195)	
									146,525
Beginning Fund Balance									
Ending Fund Balance						\$ -	\$ -	\$ 146,525	\$ 203,574

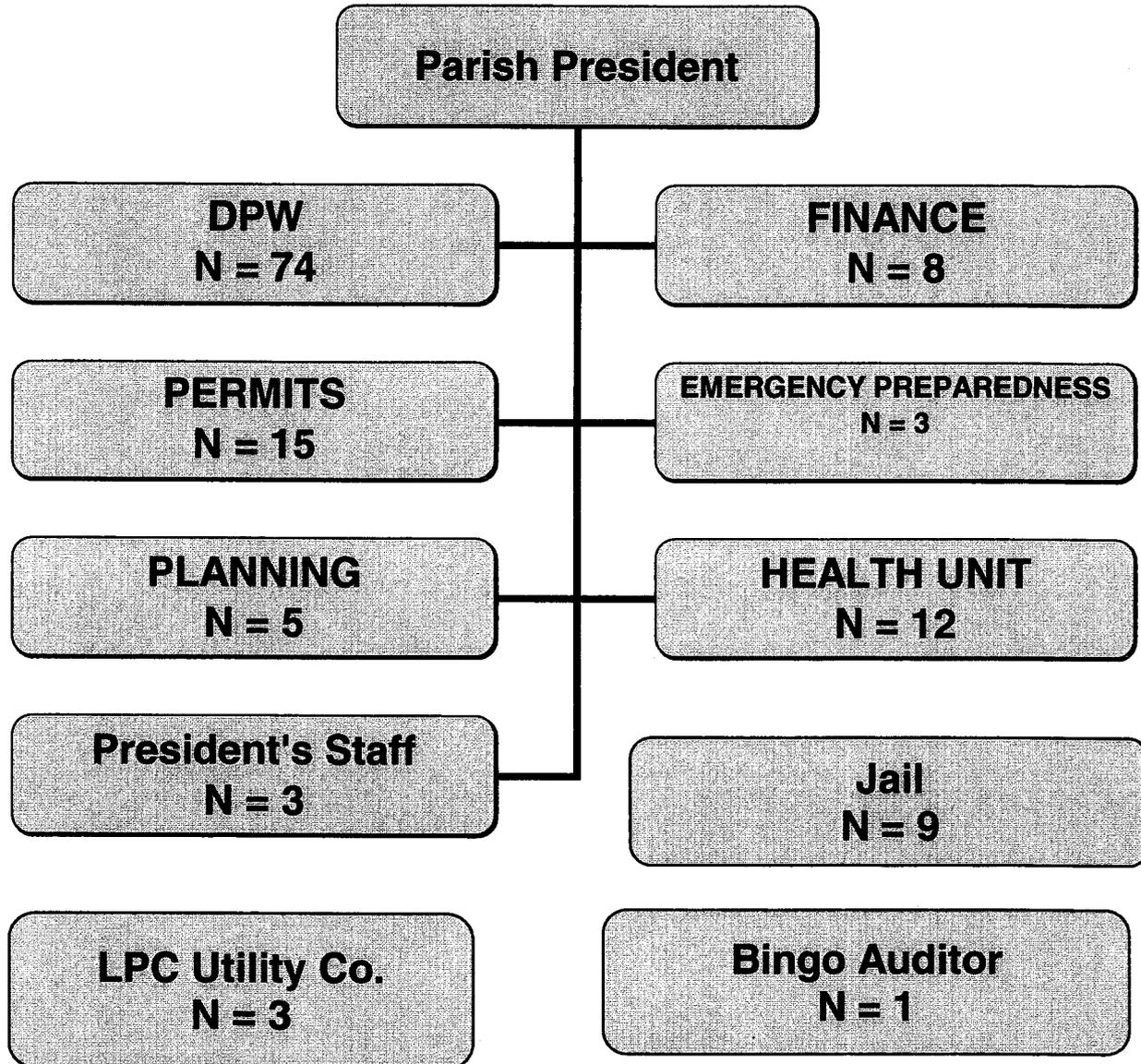
Per the Bond Documents, the debt is Parish Debt, but funded by Rec. District Revenues. This joint project achieved a lower bond rate on the project than the Rec. District could have obtained by itself. It was only by working together that the new recreation facilities could be built to the greatest extent possible.

Source: Loan Agreement, page 1.

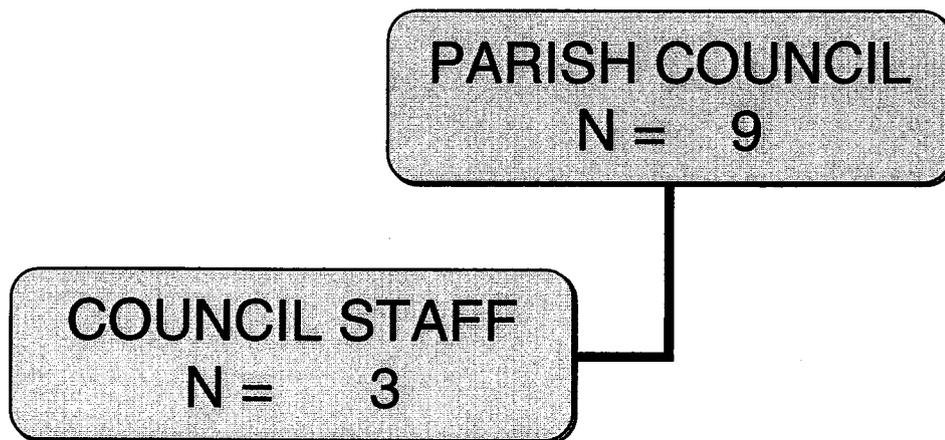
LIVINGSTON PARISH COUNCIL  
TABLE OF ORGANIZATION  
BUDGET PRESENTATION  
2008 AMENDED AND 2009 BUDGETS



LIVINGSTON PARISH COUNCIL  
TABLE OF ORGANIZATION  
BUDGET PRESENTATION  
2008 AMENDED AND 2009 BUDGETS



LIVINGSTON PARISH COUNCIL  
TABLE OF ORGANIZATION  
BUDGET PRESENTATION  
2008 AMENDED AND 2009 BUDGETS



LIVINGSTON PARISH COUNCIL  
 TABLE OF ORGANIZATION  
 BUDGET PRESENTATION  
 2008 AMENDED AND 2009  
 BUDGETS

Finance

- 1 Asst. Finance Director
- 2 Finance Director
- 3 Payroll/Human Resources Coordinator
- 4 Purchasing Agent
- 5 Secretary I aka cashier
- 6 Fixed Asset Coordinator
- 7 Grant Writer
- 8 Receptionist

Jail

- 1 Medical Admin.
- 2 Nursing Supervisor
- 3 Staff Nurse
- 4 Staff Nurse
- 5 Staff Nurse
- 6 Staff Nurse
- 7 Clerical
- 8 Clerical
- 9 Part Time Clerical

President's Staff

- 1 Adm. Assistant
- 2 Project Manager
- 3 Operations Coordinator

Permit Office

- 1 Addressing Coordinator
- 2 Asst. Permit Director
- 3 Inspector
- 4 Inspector
- 5 Inspector
- 6 Inspector
- 7 Permit Clerk-Part Time
- 8 Permit Director
- 9 Permit Specialist II
- 10 Permit Specialist II
- 11 Permit Specialist II
- 12 Permit Specialist II
- 13 Permit Specialist II
- 14 Permit Specialist II
- 15 Clerk-Temporary

Health Unit

- 1 Adm. Coordinator III
- 2 Clerk II
- 3 Clerk-Part Time
- 4 Clerk-Part-Time
- 5 Janitor
- 6 Office Coordinator II
- 7 Phlebotomist III
- 8 Sanitarian
- 9 Janitor
- 10 Janitor
- 11 Maintenance
- 12 LPN

Bingo

- 1 Bingo Auditor

OEP

- 1 Admin. Assistant
- 2 Director
- 3 Assistant Director

Council Staff

- 1 Council Clerk
- 2 Deputy Clerk
- 3 Secretary

Planning Department

- 1 Planning Dept. Clerk
- 2 Planning Dept. Clerk PT
- 3 Planning Dept. Secretary
- 4 Planning Sec/Office Manager
- 5 Planning Director

LPC Utility Company

- 1 Asst. Director of DPW Utilities
- 2 Operator
- 3 Secretary

LIVINGSTON PARISH COUNCIL  
TABLE OF ORGANIZATION  
BUDGET PRESENTATION  
2008 AMENDED AND 2009 BUDGETS

DPW

Job Title

Class A Foreman	9
DPW Dir. Asst.	1
DPW Director	1
Janitor	1
Logging Inspector/Res Solid Waste Insp.	1
Mechanic	1
Mechanic Asst.	2
Office Manager	1
Operator 1	9
Operator 2	19
Operator 3	24
Right A Way	1
Secretary 2	1
Secretary 3	1
Shop Foreman	1
Sign Tech	1
	<hr/>
	74
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**LIVINGSTON PARISH COUNCIL  
Schedule of DPW Equipment Needs  
2009 Budget**

The DPW equipment needs were substantially filled in the prior year.  
There is a discussion of replacing the fuel system.  
However, with the completion of the the 2006 road bond capital outlay program,  
the equipment needs of DPW have not been fully determined at this time.

**LIVINGSTON PARISH COUNCIL  
2009 Grants  
2009 Budget**

<b>Project</b>	<b>Status</b>	<b>Grant Amount</b>	<b>Local Match</b>	<b>Balance</b>
I Was Caught Wearing My Life Jacket	Funded	\$1,530.00	\$500	
Alternative Fuel Project	Funded; DOE ne	\$496,000	\$496,000	\$992,000
ESG 2007-2009	Funded; Ready t	\$14,350	\$14,000	\$0
ESG 2008-2010	Waiting for Awa	\$13,350 requested		
Healthy Livingston Parish 2010	Need progress r	\$99,600		
Brownsfield Grant for Rec District #8	Funded	\$18,500		
Denham Springs Freshman High Community Recreational Trail	Funded	\$68,000		
Livingston Parish GIS				
Brownsfield Ph 2 Grant for Rec District #8	Funded	\$15,000		
Lake Pontchartrain Phase 2	Funded	\$90,000	\$4,737	
Veterans Plaza	Waiting for Env.	\$99,000		\$99,000
UASI 2005		\$551,972		
UASI 2006		\$373,190		
EMPG 2006		\$32,132		
SHSP 2005		\$188,815		
SHSP 2006		\$71,904		
LA 43		\$1,887,000		
LA 16		\$7,700,000		
LA 63		\$2,035,000		
Cook Road Extension	Pending	\$6,591,725		
Animal Control Center	Funded; Submitter	\$300,000	\$0	\$94,330
Judicial Complex	Pending	\$4,280,000		
Act 17 - Maurepas Community Center	Funded	\$5,000		
Act 17 - Town of Livingston Sewer	Funded	\$100,000		
Act 18 - 911 Center	Funded	\$100,000		
Act 18 - Economic Development	Funded	\$75,000		
Act 18 - Fire District #4 - Tact Line	Funded	\$2,500	\$0	
Act 18 - Fire District #9 - Floating Pump	Funded	\$2,500	\$0	
Act 18 - Fire Safety Grant FD 2, 4, 8, 9	Funded	\$12,500	\$0	\$0
Act 18 - Livingston Sewer	Funded	\$100,000		
Act 18 - Maurepas Community Center	Funded	\$10,000	\$0	
Bunker Equipment for Holden Fire	Funded	\$30,000		
Capital Outlay - 21st JDC Govt. Complex	Funded	\$1,500,000		
Capital Outlay - Livingson Sewer Jail	Funded	\$75,000		
CIAP Coastal Impact - LA Trace	Funded	\$299,090		
CIAP - Cypress Buyout	Allocated	\$2,964,964		
CIAP - Swamp Gapping	Allocated	\$3,472,315	\$0	
CIAP - Coastal MGMT	Allocated	\$300,000		
CIAP - Wetland Mitigation Bank	Allocated	\$300,000		
Denham Springs Antique District Murual	Funded	\$4,476		
LGAP - Fire District #7 Pumper	Funded; Submitti	\$17,556		

**LIVINGSTON PARISH COUNCIL  
2009 Grants  
2009 Budget**

<b>Project</b>	<b>Status</b>	<b>Grant Amount</b>	<b>Local Match</b>	<b>Balance</b>
LGAP - Watson Community Center	Funded	\$10,250		
Parishwide Sewer Envir. Infr. Ph. 1	Funded	\$246,000		
Parishwide Sanitary Sewer Ph. 1	Funded	\$223,500		
Rural Development Maurepas Community Center	Funded	\$10,000		
Rural Development Fire District #11 Technology	Funded	\$17,500		
Rural Development Fire District #11 Equipment	Funded	\$7,500		
Rural Development Fire District # 10 Equipment	Funded	\$19,600		
Rural Development Fire District #1 Truck	Funded	\$7,000		
Rural Development Fire District #7 Equip/Tanker	Funded	\$15,000		
Rural Development Recreation District #8 Equip	Funded	\$10,000		
Tickfaw River Cleanup	Funded	\$205,680		
UNO Lake Pontchartrain Ph. 1	Funded	\$90,000		
UNO Phase 3 (Holden Sewer Ph. 1)	Funded	\$85,000		
Widening of Hwy 16	Funded	\$5,500,000		
Capital Outlay - Liv. Sewer System	Pending	\$5,000,000		
Capital Outlay - Gravity Drainage Dist. #2	Pending	\$40,000		
Capital Outlay Recreational Dist. #2	Pending	\$25,000		
Environmental Infr. Ph. 2	Pending	\$408,000		
GIS Ph. 3	Pending	\$735,000		
Governmental Complex	Pending	\$3,000,000		
Healthy Livingston Parish 2010 - Ph. 2	Pending	\$170,000		
Juban Road to Lockhart Ext.	Pending	\$4,800,000		
LGAP Rec Dist. West Livingston	Pending	\$17,250		
Parishwide Sewer Ph. 2	Pending	\$9,441,920		
Planning Grant for ESF 14 Long Term Recovery	Pending	\$150,000		
Shaw Spur Extension	Pending	\$3,315,000		
UNO Ph. 4 (Holden Sewer Ph. 2)	Pending	\$85,000		
Wetlands Bank	Pending	\$750,000		

\* Allocated - Money appropriated by funder pending a grant application.

Livingston Parish Council  
2009 Budget

2009 Budget Ordinance

**NOTICE OF INTRODUCTION OF ORDINANCE**

NOTICE IS HEREBY GIVEN that the following entitled ordinance was introduced in writing in the form required for adoption at a meeting of the Parish Council of the Parish of Livingston, State of Louisiana, on \_\_\_\_\_, and laid over for publication of notice:

L.P. ORDINANCE \_\_\_\_\_

AN ORDINANCE ADOPTINGG THE 2009 BUDGET OF THE LIVINGSTON PARISH PRESIDENT-COUNCIL RELATIVE TO THE GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS AND CAPITAL IMPROVEMENT FUNDS

NOTICE IS HEREBY FURTHER GIVEN that the Parish Council of said Parish will meet on Thursday, \_\_\_\_\_, at six (6:00) o'clock p.m., at the Parish Council Meeting Room in the Courthouse, 20180 Iowa Street, Livingston, Louisiana, at which time there will be a public hearing on the adoption of the aforesaid ordinance.

\_\_\_\_\_  
Mary E. Kistler, Council Clerk

\_\_\_\_\_  
Jimmy McCoy Council Chairman

(As per rules of the Council, copies of the proposed ordinance shall be made available for public inspection in the Office of the Livingston Parish Council.)

Livingston Parish Council  
2009 Budget

2009 Budget Ordinance

The following ordinance which was previously introduced in written form required for adoption at a regular meeting of the Livingston Parish Council on \_\_\_\_\_, 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 on \_\_\_\_\_, 200\_, on Motion of \_\_\_\_\_ and seconded by \_\_\_\_\_:

L.P. ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE ADOPTING THE 2009 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 2009 budget of the Livingston Parish President-Council adopted by ordinance \_\_\_\_\_ on December \_\_\_\_\_, and amended by ordinance \_\_\_\_\_ for the fiscal year beginning January 1, 2009, and ending December 31, 2009, is hereby amended 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, 2009, and ending December 31, 2009, be and the same is hereby adopted to serve as an Operating Budget of Revenues for the President-Council during the same 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, 2009, and ending December 31, 2009, be the same is hereby adopted to serve as a budget of Expenditures for the President-Council during the same 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 2009 budget.

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 encumbered 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.;

Livingston Parish Council  
2009 Budget

2009 Budget Ordinance

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. To the extent allowed by federal and or state law, this fund, the fee and the method used to calculate it shall be a part of the annual budget and included in the ordinance adopting the budget.

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.

Section 10. Within the capital outlay funds of the parish is hereby established a revolving fund for the purchase of heavy equipment, vehicles, trucks, etc. This fund shall accumulate the proceeds of the sales of such equipment, etc. and to expend the proceeds of the sales for the purchase of new equipment. The schedule of such equipment to be included in the fund is included in the budget, however council authorization is needed to purchase or sell such equipment.

Livingston Parish Council  
2009 Budget

2009 Budget Ordinance

Section 12. As more funds become available for Hazard Mitigation, a special revenue fund is created for these revenues and expenditures.

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:

NAYS:

And the ordinance was declared adopted on this \_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
Jimmy McCoy  
Council Chairman

ATTEST:

\_\_\_\_\_  
Mary E. Kistler, Council Clerk

INTRODUCED \_\_\_\_\_ ADOPTED \_\_\_\_\_

DELIVERED TO PRESIDENT \_\_\_\_\_, \_\_\_\_\_ o'clock \_\_\_\_ M.

APPROVED BY PRESIDENT \_\_\_\_\_  
Mike Grimmer Date

VETOED BY PRESIDENT \_\_\_\_\_  
Mike Grimmer Date

RECEIVED FROM PRESIDENT \_\_\_\_\_, \_\_\_\_\_ o'clock \_\_\_\_ M.