

BUDGET MESSAGE

The 2015 budget represents the revenues and spending plan of the city aligned with the mission statement and focused on improvements in the key areas of government to benefit its citizens. This budget's revenue and expense go directly to the mission of the city, "To provide a safe, well-planned city with strong infrastructure foundation built from sustainable revenues and economic opportunity to benefit the health and well-being of its residents."

The revenue of the city is comprised of restricted and unrestricted sales tax, property tax and other revenues. The Budget Revenue section provides more detail as to the expected revenue for 2015 and a forecast for the near future.

We must consider the mix of revenues to accommodate the capital and operational needs of the city. The administration also seeks partnerships with other governmental agencies through cooperative endeavor agreements and grants to stretch local dollars in providing services to its citizens. The city has entered into an agreement with St. Tammany Parish to accept wastewater from outside of the city to pass through the city sewer plant. This will provide future revenue for the city and use the capacity of the sewer plant obtained through a federal grant in 2010. The city seeks State of Louisiana Capital Outlay funds with the cooperation of our state legislative delegation. The city coordinates with state, parish, Regional Planning Authority and Greater New Orleans Causeway Commission for road and drainage improvements.

The administration will continue efforts to improve on-line services to the public for permits, occupational licenses, check payments and (Public Works) work orders.

Safety of the city is our first priority. Mandeville Police Department (MPD) provides a high level of confidence for safety. The public has expressed concern with speeding in neighborhoods. MPD is up to full patrol with the addition of qualified new recruits hired in January. Traffic patrols have increased and presence is noticed. Crime cameras will be installed to monitor more active city locations, parks and playgrounds.

The Shoreline Protection study provides three levels of protection and three different costs. We are in process to provide the first level of protection and will seek funding for the enhanced versions.

We will continue the effort to expand the Trailhead property through State of Louisiana Capital Outlay funding and city match funding.

The City of Mandeville continues this year to improve its infrastructure in all areas. Funding from restricted sales tax propositions insures the city will continue to replace infrastructure before it becomes emergent. Restricted funds play an important role in the future. Most of our sales tax dollars are in restricted funds. As we look toward spending of restricted revenue, we must first make sure it meets the legal test of the proposition the voters approved. Secondly, we should make sure we provide the public the reporting and accountability required to demonstrate that have followed the law. Third we should spend the most restrictive funds first to allow for flexibility of less restricted funds to meet the needs of the citizens.

- **Sewer Operations/Wastewater Management/Drainage**

When we look at the amount of money the city has in restricted funds and future revenues coming from the wastewater management agreement with the parish, we can anticipate we will have additional funding for sewer operations. The compensation will be determined by metering the wastewater from the parish and applying a rate to it. I cannot predict what that will be, but we know the rate will be at least one and one half times what a resident of the city pays. Our focus toward sewer lift stations and distribution lines puts us in a proactive mode to identify and rework lift stations before they become emergent needs.

- **Water System**

Our water system should be in great shape with the addition of a new water tower. Water distribution lines are being replace in Golden Shores and are planned for design and construction in Mariner's Village.

- **Roads**

Cities all over Louisiana would like to have Mandeville's roads. We have put ourselves in excellent position to maintain our roads with the new Road Soft software. The software will incorporate the culvert assessment option this year.

There is where restricted revenues stop. They don't pay for maintenance on parks, playgrounds, police, planning, retirement, employee health care future liabilities, and retired employees' healthcare.

- 1959 one cent sales tax

As reported in the 2013-2014 Revenue Estimates Property tax and the 1959 one cent sales tax revenues that are unrestricted pay for the police (almost half the workforce), police cars, any maintenance on buildings and grounds, maintenance on parks and playgrounds and salary / benefits / retirement of the majority of the workforce. Over the last three years we have reduced our force and reduced the raises given to 2-1/2% per year for qualified personnel.

- Retirement

As to retirement, new employees as of September 1, 2010 pay 7-1/2% of their salary for retirement for MPERS (police) and MERS (city workers). The balance of the employee contribution is paid by the city. The employer part of the contribution is also paid by the city. Both plans are defined benefit plans. All employees are part of the social security system that requires a city and employee contribution. Both systems have seen an increase in investment revenue. MERS will add 1% to the employer contribution rate and MPERS will add 1/2 % to the employer contribution rate. The employer contribution for MPERS is significantly higher than MERS.

The investment revenue expectations are positive for the next fiscal year. GASB 67 and GASB 68 will be introduced this coming year. Each retirement plan will be required to provide the city a financial analysis of the unfunded liability. The city will have to provide a special audit on the retirement system's actuary evaluation in fiscal 2016.

- Healthcare will get more complicated and uncertain as to the coverage and costs. Healthcare for retirees is a question. Do they pay more than active employees as in the case of private business? It is an area that is already a significant part of the healthcare budget. Some governmental agencies are looking into allowing their retirees to go into the exchange to reduce costs.

As we look forward, we know that there are challenges ahead. There will be challenges in the short term for funding of operations beyond the flat unrestricted revenues we expect. The council has passed a resolution placing a restructure of

sales tax on the November ballot. This will expand the use of the one cent restricted sales tax to include all lawful spending of the city. In future years, we expect revenues to allow for a reduction in property tax. An analysis is included.



Donald J. Villere
Mayor, City of Mandeville

Sample

(AGENCY NAME)
 _____ FUND - BUDGET FOR YEAR ENDING (Insert Date)

	Current Year						Upcoming Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
(Insert Revenue Source)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
(Insert Revenue Source)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
(Insert Revenue Source)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Revenues from Local Sources	-	-	-	-	-	#DIV/0!	-	#DIV/0!
State sources:								
(Insert Revenue Source)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
(Insert Revenue Source)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
(Insert Revenue Source)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Revenues from State Sources	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Federal sources:								
(Insert Revenue Source)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
(Insert Revenue Source)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
(Insert Revenue Source)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Revenues from Federal Sources	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Revenues by Sources	-	-	-	-	-	#DIV/0!	-	#DIV/0!



(AGENCY NAME)
 _____ FUND - BUDGET FOR YEAR ENDING (Insert Date)

	Current Year					Upcoming Year		
	(A) Original	(B) Last Adopted	(C) Actual	(D) Estimated	(E) Projected	(F) % Change	(G) Proposed	(H) % Change
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency (Insert Agency Name)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Expenditures by Agency	-	-	-	-	-	#DIV/0!	-	#DIV/0!
SUMMARY OF EXPENDITURES - BY DEPARTMENTS								
Department Administration (Insert Department Name) (Insert Department Name)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Expenditures by Departments	-	-	-	-	-	#DIV/0!	-	#DIV/0!
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function General Government Public Safety (Insert Function Name)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Expenditures by Functions	-	-	-	-	-	#DIV/0!	-	#DIV/0!
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character Salaries (Insert Expenditure Type) (Insert Expenditure Type)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Expenditures by Characters	-	-	-	-	-	#DIV/0!	-	#DIV/0!



(AGENCY NAME)
 _____ FUND - BUDGET FOR YEAR ENDING (Insert Date)

	Current Year						Upcoming Year	
	(A) Original	(B) Last Adopted	(C) Actual	(D) Estimated	(E) Projected	(F) % Change	(G) Proposed	(H) % Change
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Transfers In - ____ Fund	-	-	-	-	-	#DIV/0!	-	#DIV/0!
(Insert Other Financing Source)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
(Insert Other Financing Source)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Other Financing Sources by Sources	-	-	-	-	-	#DIV/0!	-	#DIV/0!
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - ____ Fund	-	-	-	-	-	#DIV/0!	-	#DIV/0!
(Insert Other Financing Use)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
(Insert Other Financing Use)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Other Financing Uses by Uses	-	-	-	-	-	#DIV/0!	-	#DIV/0!
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Estimated Beginning Fund Balance	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Estimated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!



Public Hearings On
East Baton Rouge Parish School System's
PROPOSED 2017-2018
GENERAL FUND BUDGET

Public Hearing Pursuant to the Provisions of La. R.S. 39:1306-1308
and La. R.S. 17:88(A)

Public Hearings will be held before the East Baton Rouge Parish School Board:

Thursday, June 1, 2017, 5:00 P.M.
Public Hearing/Board Workshop
School Board Room
1050 South Foster Drive
Baton Rouge, Louisiana

Thursday, June 15, 2017, 5:00 P.M.
Public Hearing/Board Meeting for Adoption of Budget
School Board Room
1050 South Foster Drive
Baton Rouge, Louisiana

The Budget document is available for public inspection at the
School Board Office Reception area, at 1050 South Foster Drive, Baton Rouge,
Louisiana

Certification – Public Participation

This is to certify that the (Public Entity) has complied with Louisiana Revised Statute 39:1307 relative to public participation in the budget process for the Year Ended (*Fiscal Year End Date*). Notice of availability for public inspection and public hearing was held in compliance with applicable statute. (*Public Official/Administrator Name*) (*Date*)

Sample

THE FOLLOWING ORDINANCE WAS MOVED FOR INTRODUCTION BY COUNCIL MEMBER ____; SECONDED FOR INTRODUCTION BY COUNCIL MEMBER _____
ORDINANCE NO. 17-25

AN ORDINANCE TO APPROPRIATE FUNDS RELATIVE TO AND FOR ADOPTION OF THE OPERATING BUDGET FOR THE CITY OF MANDEVILLE; AND TO ESTABLISH THE ADMINISTRATION OF EXPENDITURES THEREOF AND TO PROVIDE FOR RELATED MATTERS.

BE IT ORDAINED that the Operating Budget as set out herein as Exhibit "D" attached hereto is adopted by the City Council of the City of Mandeville and that the appropriations called for therein are made; and

BE IT FURTHER ORDAINED, that the Operating Budget shall be administered under the following rules:

- 1.) No transfer of funds, as shown on exhibit "B", in the amount greater than \$5,000 of a fund appropriation may be made between line items within that fund. If there is a need to transfer more than \$5,000 within a line item, it must come to the council for council approval.
- 2.) A budget amendment shall be required should the total of all budget adjustments made within a fiscal year exceed 5% of a department appropriations;
- 3.) Any inter departmental appropriations change shall only be by amendment to the budget;
- 4.) As provided for in Louisiana R.S. 39:1311 the budget adopted herein shall constitute the authority of the Mayor to incur liabilities and authorize expenditures from the respective budgeted funds during the fiscal year.
- 5.) In the event that surplus funds are needed to fund budget items, the Administration shall provide an explanation and justification during the budget process.
- 6.) Directors' and the Mayor's Salaries and Supplements are listed as listed on Exhibit "B" by position
- 7.) Council Budget Exhibit "C" expenditures are included in Exhibit "D".
- 8.) Professional Services Contracts as it pertains to funds appropriated by the budget and as covered by Section 5-08 of the Mandeville City Charter shall be those contracts in which the primary service is performed by those holding the designation or certification as a medical doctor, attorney, architect, landscape architect or engineer."

The ordinance being submitted to a vote, the vote thereon was as follows:

AYES:	0
NAY:	0
ABSTENTIONS:	0
ABSENT:	0

and the ordinance was declared adopted this __th day of August , 2017

Kristine Scherer
Clerk of Council

Laure Sica
Council Chairman

SUBMITTAL TO MAYOR

The foregoing Ordinance was SUBMITTED by me to the Mayor of the City of Mandeville this ____ day of August 2017 at ____ o'clock p.m.

CLERK OF COUNCIL

APPROVAL OF ORDINANCE

The foregoing Ordinance is by me hereby APPROVED, this ____ th day of August, 2017 at ____ o'clock p.m.

DONALD J. VILLERE, MAYOR

RECEIPT FROM MAYOR

The foregoing Ordinance was RECEIVED by me from the Mayor of the City of Mandeville this ____ th day of August, 2017 at ____ o'clock p.m.

CLERK OF COUNCIL

Budget Resolution

The following resolution was offered by Ms. Vereta Lee and seconded by Ms. Connie Bernard.

A resolution adopting, finalizing and implementing the General Fund Budget of the East Baton Rouge Parish School System for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

WHEREAS, the Superintendent of the East Baton Rouge Parish School System, with the assistance of the Chief Business and Operations Office, prepared a Proposed General Fund Budget for the fiscal year beginning July 1, 2017 and ending June 30, 2018, which was accompanied by a budget adoption resolution; and

WHEREAS, the proposed General Fund Budget adoption resolution has been submitted to this School Board for review and consideration; and

WHEREAS, notice of a public hearing on the proposed General Fund Budget, and notice of the availability of the proposed budget for review at such hearing has been timely published in The Advocate, and

WHEREAS, a public hearing on the proposed General Fund Budget has now been reviewed and considered; now

THEREFORE BE IT RESOLVED by the School Board that the proposed General Fund Budget is hereby approved, adopted, and finalized subject to the following changes (if any).

BE IT FURTHER RESOLVED, that the Superintendent, or his/her successor, in his/her capacity as Superintendent of the School Board, or the Chief Business Operations Officer of the School Board, or his/her successor, in his/her capacity as Chief Business Operations Officer of the School Board, is hereby authorized and in his/her sole discretion, to make such changes within the General Fund Budget line items he/she may deem necessary, (with appropriate notification to the Board), provided that any reallocation of funds affecting in excess of one percent (1%) of the projected revenue collections must be approved in advance by action of the School Board at a meeting duly noticed and convened.

BE IT FURTHER RESOLVED that the Superintendent of the School Board, or his/her successor, in his/her capacity as Superintendent of the School Board, is hereby directed to advise the School Board in writing when:

1. Revenue collections plus projected revenue collections for the remainder of the year, within the General Fund or a Special Revenue Fund that is not expenditure driven, is failing to meet estimated annual budgeted revenues by five percent (5%) or more.
2. Actual expenditures plus projected expenditures for the remainder of the year, within the General Fund or a Special Revenue Fund, is exceeding the estimated budgeted expenditures by five percent (5%) or more, or
3. The actual beginning fund balance, within the General Fund or a Special Revenue Fund that is not expenditure driven, fails to meet the estimated beginning fund balance by five percent (5%) or more, and the fund balance is being used to fund current year expenditures.

BE IT FURTHER RESOLVED that the Superintendent (Secretary-Treasury of the School Board), or his/her successor, shall certify completion of all actions required by Louisiana R.S. 39:1306 by publishing a notice of the minutes of the meeting in The Advocate.

This Resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: (-) Evelyn Ware-Jackson, Mark Bellue, Dr. Dawn Chanet Collins,
Jill C. Dyason, Connie Bernard, David Tatman, Kenyetta Nelson-Smith,
Vereta Lee

NAYS: (0) None

ABSTAINING:(0) None

ABSENT:(0) Michael Gaudet

DID NOT VOTE:(0) None

And this Resolution was declared adopted on this the 15 day of June, 2017.

**EAST BATON ROUGE PARISH
SCHOOL BOARD**

NEWELL NORMAND SHERIFF HARVEY, LOUISIANA

**NEWELL NORMAND, SHERIFF, TAX COLLECTOR
AND CHIEF EXECUTIVE DIRECTOR OF THE
LAW ENFORCEMENT DISTRICT IN THE
PARISH OF JEFFERSON, LOUISIANA**

ADOPTING RESOLUTION

**GENERAL FUND
AND
SPECIAL REVENUE FUNDS
16-17 AMENDED BUDGETS
AND 17-18 PROPOSED BUDGETS**

The attached Amended 16-17 and Proposed 17-18 Summary Budgets representing estimated revenues, expenditures and changes in fund balances are hereby adopted to serve as the Operating Budget of the Jefferson Parish Sheriff's Office for the General Fund and Special Revenue Funds. Accordingly, implementation is hereby authorized.

Adopted this 23rd day of June 2017, in Harvey, Louisiana.



Newell Normand, Sheriff, Tax Collector and
Chief Executive Director of the Law
Enforcement District in the Parish of
Jefferson, Louisiana

1 THE FOLLOWING ORDINANCE WAS MOVED FOR INTRODUCTION BY COUNCIL
2 MEMBER _____; SECONDED FOR INTRODUCTION BY COUNCIL
3 MEMBER _____;
4

5 **ORDINANCE NO. 18-17**

6
7 **AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MANDEVILLE TO**
8 **AMEND ORDINANCE NUMBER 17-25, THE OPERATING BUDGET OF THE**
9 **CITY OF MANDEVILLE AND FOR OTHER MATTERS IN CONNECTION**
10 **THEREWITH**

11
12 **WHEREAS**, Article V. Financial Procedures of the Home Rule Charter provides
13 that amendments to the adopted budget be made by ordinance; and,
14

15 **WHEREAS**, an amendment to the operating budget adopted for fiscal year
16 2017-2018, Ordinance Number 17-25, is required due to expenditures in Capital Outlay
17 and Vehicle Maintenance will exceed the current authorized appropriated funds budgeted
18 for 2017-2018 City of Mandeville Operating Budget; and,
19

20 **NOW THEREFORE, BE IT ORDAINED** by the City Council of the City of
21 Mandeville that the operating budget ordinance for fiscal year 2017-2018, Ordinance
22 Number 17-25, is hereby amended in that budget amendments regarding the Capital
23 Outlay and Vehicle Maintenance, as set forth on the attached Exhibit "A", incorporated
24 as a part hereof, be adopted for the 2017-2018 Fiscal Year Operating Budget.
25

26 **BE IT FURTHER ORDAINED**, that in all other respects the 2017-2018
27 operating budget adopted shall remain in full force and effect.
28

29
30 The Ordinance being submitted to a vote, the vote thereon was as follows:

31
32 AYES:

33 NAY:

34 ABSTENTIONS:

35 ABSENT:
36

37 and the Ordinance was declared adopted the 24th day of May, 2018.
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42 _____
43 Kristine Scherer
44 Council Clerk

45 _____
46 Lauré Sica
47 Council Chairman
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SUBMITTAL TO MAYOR

The foregoing Ordinance was SUBMITTED by me to the Mayor of the City of Mandeville this
____ day of _____, 2018, at _____ o'clock a.m.

CLERK OF COUNCIL

APPROVAL OF ORDINANCE

The foregoing Ordinance is by me hereby APPROVED this ____ day of _____, 2018, at
____ o'clock a.m.

DONALD J. VILLERE, MAYOR

VETO OF ORDINANCE

The foregoing Ordinance is by me hereby VETOED, this ____ day of _____, 2018, at ____
o'clock ____m.

DONALD J. VILLERE, MAYOR

RECEIPT FROM MAYOR

The foregoing Ordinance was RECEIVED by me from the Mayor of the City of Mandeville, this
____ day of _____, 2018, at _____ o'clock a.m.

CLERK OF COUNCIL

CERTIFICATE

I, THE UNDERSIGNED Clerk of the City Council of the City of Mandeville do hereby certify
that the foregoing is a true and correct copy of an ordinance adopted by the City Council of the City of
Mandeville at a duly noticed, called and convened meeting of said City Council held on the 24th day of
May, 2018 at which a quorum was present and voting. I do further certify that said Ordinance has not
thereafter been altered, amended, rescinded, or repealed.

WITNESS MY HAND and the seal of the City of Mandeville this ____ day of _____, 2018.

CLERK OF COUNCIL

Exhibit A

City of Mandeville
Budget Amendment 5

Page	Line	Capital Budget	PROJECT	ACCOUNT	ACCOUNT DESCRIPTION	Budget	Budget Request	Amendment
						3/31/2018	5	Budget
108	117	Operating		010 -100-000-88000	CAPITAL OUTLAY	4,700,250	118,000	4,818,250
		Capital Budget		Current Budget	Revised Capital Budget			
51	14	Jackson St/LAKEFRONT-- Bathroom		\$ 200,000.00	\$ 318,000.00			
109	149	Operating		010 -110-000-47000	VEHICLE MAINTENANCE	58,553	22,000	80,553
					Increase to General Fund Expenditure Budget	4,758,803	140,000	4,898,803

Sample

Dear Members:

This letter is to formally provide written notice to you pursuant to the Local Government Budget Act, R.S. 39:1311(A), that the actual expenditures for this fiscal year to date for the City are currently exceeding budgeted expenditures by more than 5%.

As you may recall, the City incurred additional expenses in addressing the water main breakage on Main Street. This breakage resulted in damage to City Hall and the jail as well as loss of equipment and supplies.

I hereby propose that the Council amend the current budget to appropriate additional funds for Capital Projects and Supplies. Due to increased actual revenues, there are sufficient funds available for this proposed increased appropriation.

Sincerely,

Mayor