

CLAY MADDEN  
MAYOR

# City of Mandeville

"THE HEART OF THE OZONE BELT"



3101 East Causeway Approach, Mandeville, LA 70448  
985-626-3144

City Council

RICK DANIELSON  
Council Chairman  
JASON ZUCKERMAN  
AT LARGE  
REBECCA BUSH  
DISTRICT I  
SKELLY KRELLER  
DISTRICT II  
JILL McGUIRE  
DISTRICT III

December 15, 2022

Memo to: Mayor, Council and Citizens  
From: Kathleen Sides  
Reference: Financial Statements for the 3-month period ending November 30, 2022

## **GOVERNMENTAL FUNDS**

### **REVENUE**

The FYTD Revenue collected is \$8.6 million, 19% of the 2023 budget. Sales Tax Collections for the fiscal year are \$5.3 million, 27% of the budget for overall collections. This is \$619 thousand higher than FYTD collections for 2022.

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### **EXPENDITURES**

The operating expenditures incurred to date during fiscal year 2023 total \$4.5 million, 23% of the operating expenditure budget of \$19.3 million. Capital outlay to date is \$743 thousand, 18% of the Capital Outlay Budget.

## **ENTERPRISE FUND**

### **REVENUE**

The enterprise revenue for the fiscal year to date totals \$916 thousand, 26% of the operating revenue budget of \$3.5 million.

### **EXPENSES**

The operating expenditures from the enterprise fund are currently \$708 thousand of the \$5.7 million budget, 12%, without depreciation. Capital Outlay to date is \$490 thousand, 10% of the Capital Outlay Budget.

The City currently has 112 active employees. We are always working to fill vacant positions.

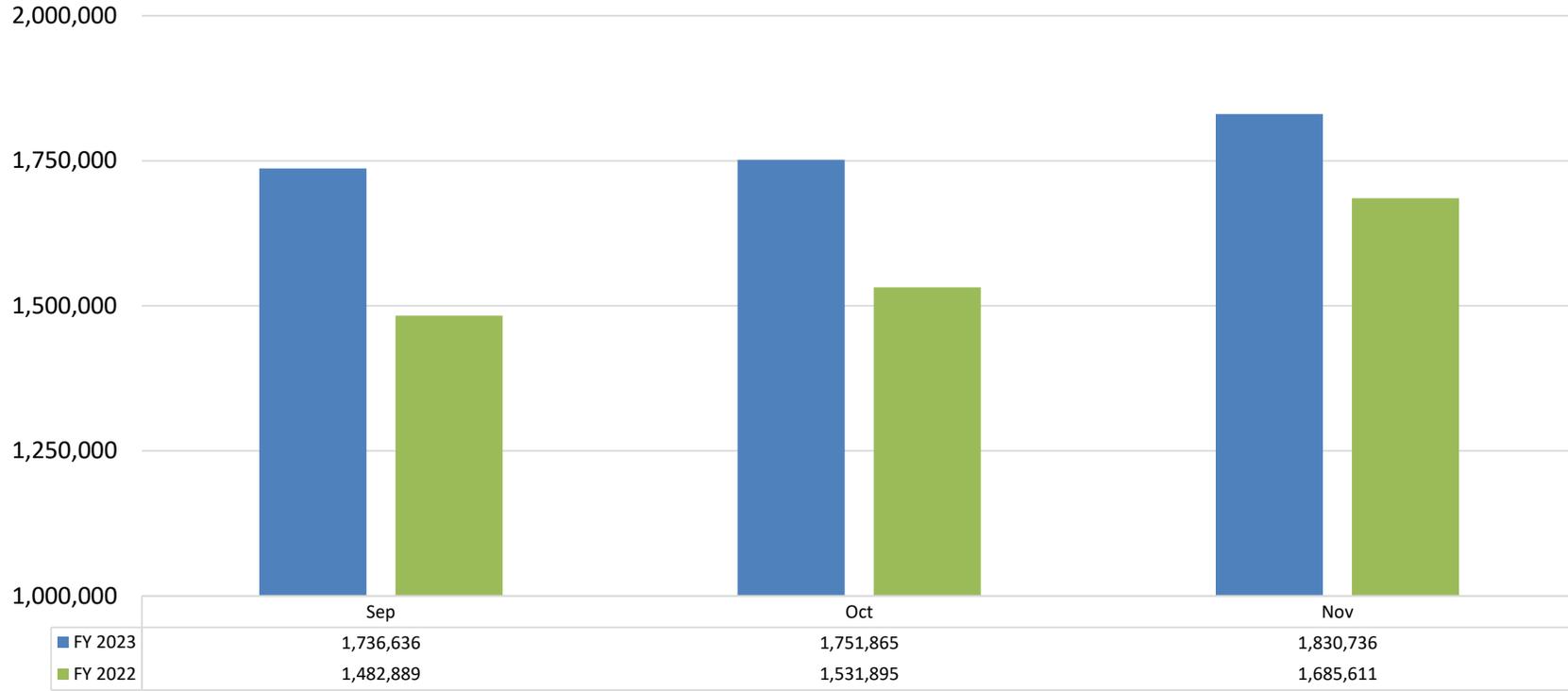
**City of Mandeville**  
**Governmental Funds Report**  
**November 30, 2022**

	General Fund	Sales Tax Fund	Special Sales Tax Fund	District 3 Funds	Street Const. Fund	Non-Major Funds	FYTD Actuals	FY 2023 Budget	FY 2023 Revised Budget	% of Budget	FY 2022 Budget
<b>REVENUES</b>											
Advalorem Taxes	-						-	2,015,792	2,015,792		1,997,837
Franchise Taxes	129,968						129,968	1,034,324	1,034,324	12.57%	935,809
Sales and Use Taxes		5,319,237					5,319,237	19,623,351	19,623,351	27.11%	17,274,326
Grants Revenue	2,660,831						2,660,831	2,738,427	2,738,427	97.17%	200,000
Other Revenue	549,959	812	(27,176)	1,179	2,199	3,541	530,514	20,621,914	20,621,914	2.57%	3,881,880
<b>TOTAL REVENUES</b>	<b>3,340,758</b>	<b>5,320,049</b>	<b>(27,176)</b>	<b>1,179</b>	<b>2,199</b>	<b>3,541</b>	<b>8,640,550</b>	<b>46,033,808</b>	<b>46,033,808</b>	<b>18.77%</b>	<b>24,289,852</b>
<b>EXPENDITURES</b>											
General Government	1,842,377	61,161	4,257			152	1,907,947	5,409,957	5,409,957	35.27%	6,828,358
Public Safety	2,033,800						2,033,800	10,717,053	10,717,053	18.98%	8,302,671
Public Works	516,225						516,225	3,063,733	3,063,733	16.85%	2,202,317
Cemetery	3,360						3,360	100,000	100,000	3.36%	100,000
Capital Outlay	183,531				559,405		742,936	4,107,413	4,107,413	18.09%	5,502,590
<b>TOTAL EXPENDITURES</b>	<b>4,579,293</b>	<b>61,161</b>	<b>4,257</b>	<b>-</b>	<b>559,405</b>	<b>152</b>	<b>5,204,268</b>	<b>23,398,156</b>	<b>23,398,156</b>	<b>22.24%</b>	<b>22,935,936</b>
Excess (Deficiency) of Revenues Over Expenditures	(1,238,535)	5,258,888	(31,433)	1,179	(557,206)	3,389	3,436,282	22,635,652			1,353,916
<b>OTHER FINANCING SOURCES (USES)</b>											
Operating transfers in	2,696,058		898,686	764,677	898,686	-	5,258,107				
Operating transfers out		(5,258,106)	-		-		(5,258,106)				
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,696,058</b>	<b>(5,258,106)</b>	<b>898,686</b>	<b>764,677</b>	<b>898,686</b>	<b>-</b>	<b>1</b>				
Excess (Deficiency) of Revenues Over Expenditures and Other Sources Over Expenditures and Othe Uses	1,457,523	782	867,253	765,856	341,480	3,389	3,436,283				

**City of Mandeville**  
**Enterprise Fund Report**  
**November 30, 2022**

	Water	Sewer	FYTD Actuals	FY 2023 Budget	FY 2023 Revised Budget	% of Budget	FY 2022 Budget
<b>REVENUES</b>							
Water Income	338,942		338,942	1,246,070	1,246,070	27.20%	1,267,604
Sewer Income		556,970	556,970	2,187,845	2,187,845	25.46%	2,193,977
Other Revenue		20,090	20,090	93,915	93,915	21.39%	151,100
<b>TOTAL REVENUES</b>	<b>338,942</b>	<b>577,060</b>	<b>916,002</b>	<b>3,527,830</b>	<b>3,527,830</b>	<b>25.97%</b>	<b>3,612,681</b>
<b>EXPENDITURES</b>							
Wages and Benefits	226,926	151,997	378,923	2,111,652	2,111,652	17.94%	1,765,826
Other Operational Expenditures	125,663	203,808	329,471	1,724,971	1,724,971	19.10%	1,623,602
Depreciation Expense	-	-	-	1,867,263	1,867,263	0.00%	1,867,263
<b>TOTAL EXPENDITURES</b>	<b>352,589</b>	<b>355,805</b>	<b>708,394</b>	<b>5,703,886</b>	<b>5,703,886</b>	<b>12.42%</b>	<b>5,256,691</b>
 Excess (Deficiency) of Revenues Over Expenditures	 (13,647)	 221,255	 207,608	 (2,176,056)	 (2,176,056)		 (1,644,010)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer Non-Governmental Funds					3,259,048		3,259,048
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				<b>-</b>	<b>3,259,048</b>		<b>3,259,048</b>
 Excess (Deficiency) of Revenues Over Expenditures and Other Sources Over Expenditures and Other Uses	 (13,647)	 221,255	 207,608	 (2,176,056)	 1,082,992		 1,615,038

# City of Mandeville Sales Tax Revenue



■ FY 2023 ■ FY 2022