



# City of Mandeville Fiscal Year 2022 Budget



## Adopted Version

Last updated 07/11/22



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# INTRODUCTION

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## Transmittal Letter

Clay Madden, Mayor

Dear Friends,

As I present my budget for the upcoming 2021/22 fiscal year, I want to share with you that my vision as your mayor is for Mandeville to always be the best place to live and raise a family; to preserve, protect, and enhance our quality of life through public safety, a strong financial position, ease of access and travel, beautiful environmental landscapes, adequately funded and maintained infrastructure, recreational opportunities, and cultural activities for all. The budget is the instrument through which my administration works with the City Council to facilitate achieving this vision. I and the City Council have listened to you and are tasked with prioritizing budget items. Your input has been, and continues to be, valuable to this process.

A sincere thank you to department directors and employees who work for you every day to carry out these priorities. If you see a Police Officer, a Public Works employee, or an employee of City Hall, please thank them. During the first year of my administration, I have had one-on-one meetings with about 75% of our employees. Their ideas, passion and resolve to work for you continue to amaze me.

Sales tax revenues account for approximately 71% of budget revenues. Sales tax revenues have steadily risen during this past fiscal year. As of May 2021, at \$13.5 million, those revenues were 15.5% higher than they were last year. Mandeville has a very healthy financial position, as reflected in our monthly financial statements and the annual financial audit. We always encourage “Shop Mandeville”, and my administration continues to work with commercial real estate professionals, landlords, and future tenants to fill empty retail space in Mandeville. We are seeing success with those efforts as a good number of vacant store fronts have been filled, and are currently being filled, by new businesses. Property tax revenues, while a smaller portion of budget at \$1.9 million, have also seen growth. The City's total assessed value increased by almost 11% between 2019 and 2020. 27% of property tax revenues are restricted to support police operations. (The 2021 October ballot will include a renewal of the property tax mils dedicated to police operations.)

We are fortunate to live in one of the safest cities in the Gulf South. I credit the men and women of our Mandeville Police Department and thank them for the great job they do. Recently, to better serve the public and keep our citizens safe, we recognized and responded to the need to hire an additional officer and two dispatchers. This budget will provide for upgrades to our police fleet, equipment, and technology. We also welcome our new police chief, Mr. Todd Schliem.

We have set forth into action in this budget capital projects that have been discussed for many years. Infrastructure projects such as the Highway 190/Highway 22 interchange improvements (construction), the Highway 190 median project (phase zero study), and the Monroe Street/East Approach Intersection (construction) are projects designed to promote



better traffic circulation. We will also move forward with the Highway 22 drainage improvement project (design). Clearing and cleaning ditches is an ongoing and unending task for our Public Works Department and the one request we receive most frequently from the public. We will institute a citywide culvert evaluation and replacement project, along with the citywide maintenance program which includes ditching. The capital roadway maintenance contract will allow the City to be more proactive in addressing ditch work. This budget will also fund upgrades to technology in the Public Works Department to greatly improve our work order system and communications between Public Works and our citizens.

Flood control is an important capital request this year. Two design projects, one for east side shoreline protection, and one for west side shoreline protection, will begin the process of determining how best to protect our shorelines. Hand in hand with shoreline protection, we are also ready to move forward with a resiliency plan for the City that will provide a starting point for long term water management. A resiliency team working with the consultant chosen will ensure that all interests are protected.

We are budgeting for 125 employees for the coming year. A compensation study currently underway will guide us to make sure that Mandeville is highly competitive in the job market and that our current employees are adequately and fairly compensated. An increase of 6% will be requested for health insurance in this budget. A 2.5% merit increase raise is requested for all employees, directors, and mayor.

Code enforcement is essential to our quality of life. My administration has added responsibilities to our code enforcement program and made it more robust and proactive. To further enhance code enforcement, the operating budget will add a new police officer to aid in more proactive code enforcement initiatives and priorities. The addition of a law enforcement arm to aid and supplement code enforcement, as well as provide additional security, is warranted.

You will see a new line item in the budget: \$3 million requested for land acquisition throughout Mandeville. This will be an ongoing initiative as we return to the practice of annually budgeting funds for land acquisition for water management, greenspace, and parks.

Beautification remains a top citizen and administration priority, reflected in the budget through the Department of Planning and Development. Funds in this new budget will allow us to provide our citizens with additional citywide beautification projects in the coming year. We will continue the Street Tree Planting program and include an edging component to our landscaping maintenance contracts to add to the curb appeal of Mandeville.

Thank you again to our Department Directors, all our wonderful City employees, and the City Council for making this budget possible.

I remain very truly yours,

Clay Madden  
Mayor  
City of Mandeville





# History of City

## Past

The City of Mandeville was founded in 1834 by Bernard Xavier de Marigny de Mandeville (1785-1868). The Marigny family was a prominent family of Louisiana, owning nearly 1/3 of the city of New Orleans. Bernard inherited a fortune from his father, Pierre Enguerrand Philippe de Mandeville Ecuyer, Sieur de Marigny. Bernard resided in New Orleans; however, he maintained a rich and profitable plantation on the site of what is now Fontainebleau State Park. He went west of Bayou Castine (derived from a Choctaw Indian word "caste" meaning fleas) and purchased approximately 5,000 acres. There he planned to develop a prosperous new town.

Louis Bringier, surveyor general of Louisiana, drew the town plans, according to Bernard's directive. These plans were notarized on January 14, 1834. The town plan included guidelines for both the governing and operation of the new town, as well as civic structures, streets, markets, churches and wharves. The space between the lake and the streets fronting the lake were never to be obstructed in any manner. Most streets were 50 feet in width, except for Marigny and Jackson at 100 feet and Lake Street at 60 feet. Drainage was directed to Bayou Castine, which was never to be re-channelled. Lots were designated at 60 x 90 feet. The sale of lots was advertised in New Orleans' newspapers and Bernard provided steamship service for interested parties.

The historic part of the City of Mandeville consists of a unique collection of homes, which were constructed as summer retreats along the Lake Pontchartrain shoreline. Presently, two structures are on the National Register of Historic Places. These are the Moore House, 'Hightide', at 1717 Lakeshore Drive and the Morel-Nott House at 2627 Lakeshore Drive.

Many families were forced to give up their properties during the depression of 1837. Bernard, himself was required to sell his Fontainebleau Plantation in 1852. Mandeville was inhabited by very few people during the Civil War. Union troops under the command of Major F. H. Peck occupied the town. By the late 19th century, Mandeville's lakeshore resort town image began to increase in popularity once again. The steamship-ferry service from New Orleans continued until 1936. Rail connections through eastern St. Tammany Parish from New Orleans became another mode of transportation. However, the current immigration growth is the direct result of the opening of the Causeway Bridge in 1956.

## Present

The City of Mandeville, as the gateway to the North Shore and St. Tammany Parish, enjoys a lifestyle that is quite different from New Orleans, it's South Shore neighbor. Mandeville embraces the serenity of its rich naturalistic environment. As a waterfront and water-oriented community, Mandeville enjoys a temperate climate amid a lush canopy of live oaks, magnolias and towering pines. Wildlife, such as squirrels, rabbits, opossums, raccoons, deer, armadillos, fish and numerous species of birds and water fowl are abundant throughout the area.

The community exhibits a well-integrated sense of quality and scale, when viewed in perspective with nature. Planning guidelines have established spacious lot sizes, generous building setbacks, and overall low-density residential development. In order to ensure that the pines and hardwoods retain dominance as the community's vertical element, there is a



construction height limitation of 35 feet. Landscaping requirements have been enacted to preserve existing trees and vegetation and to replace trees lost through development. Low-rise, landscaped monument signs have been adopted through sign regulations to minimize the visual clutter. These landscape regulations, along with the establishment of the Parks and Parkways Commission have enabled Mandeville to become a proud member of the Tree City USA program. Mandeville's slower paced style of life is paralleled by a preference for sailboats, rather than motor boats on the lake. Herein lies the past legacies that the present City of Mandeville seeks to protect and preserve.





# Population Overview



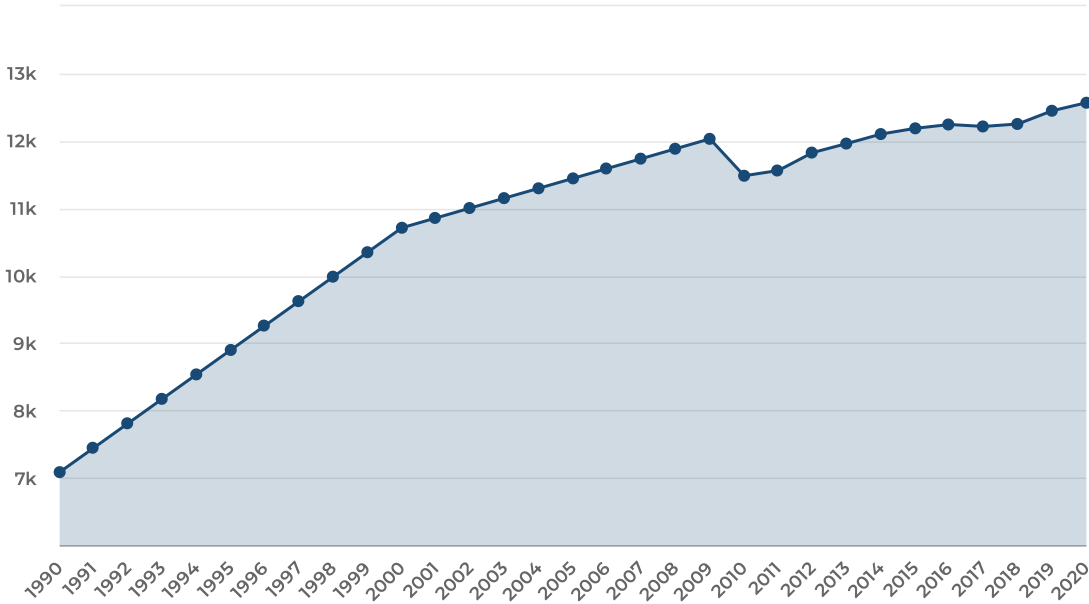
TOTAL POPULATION

**12,567**

▲ 1%  
vs. 2019

GROWTH RANK

**119** out of **304**  
Municipalities in Louisiana



\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census



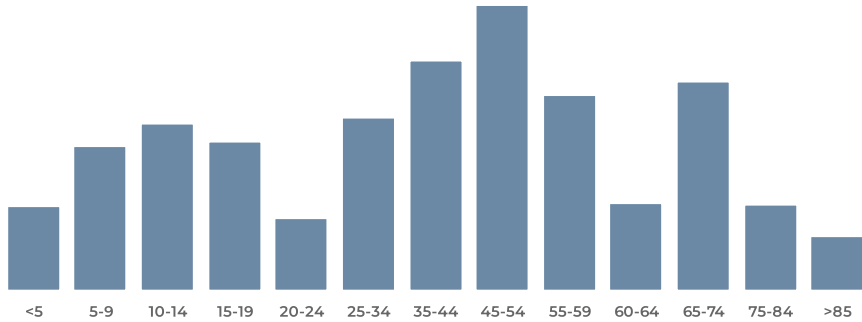
DAYTIME POPULATION

**18,468**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

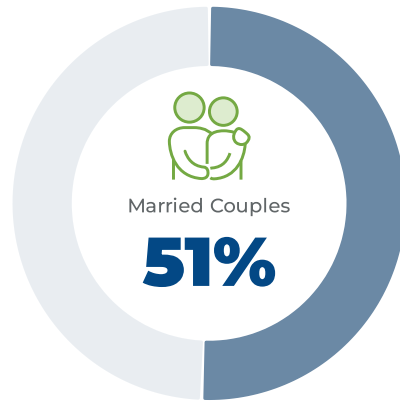
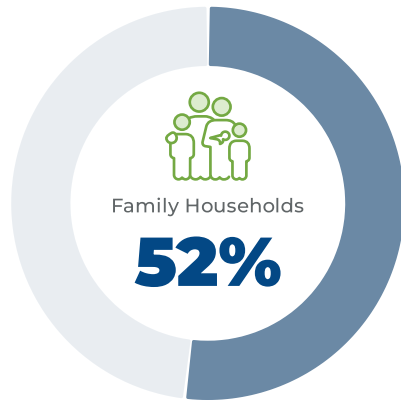


# Household Analysis

TOTAL HOUSEHOLDS

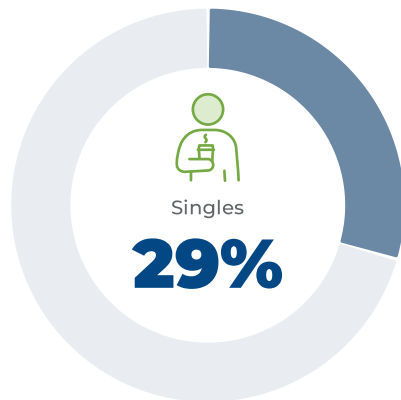
# 4,636

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 17%

higher than state average



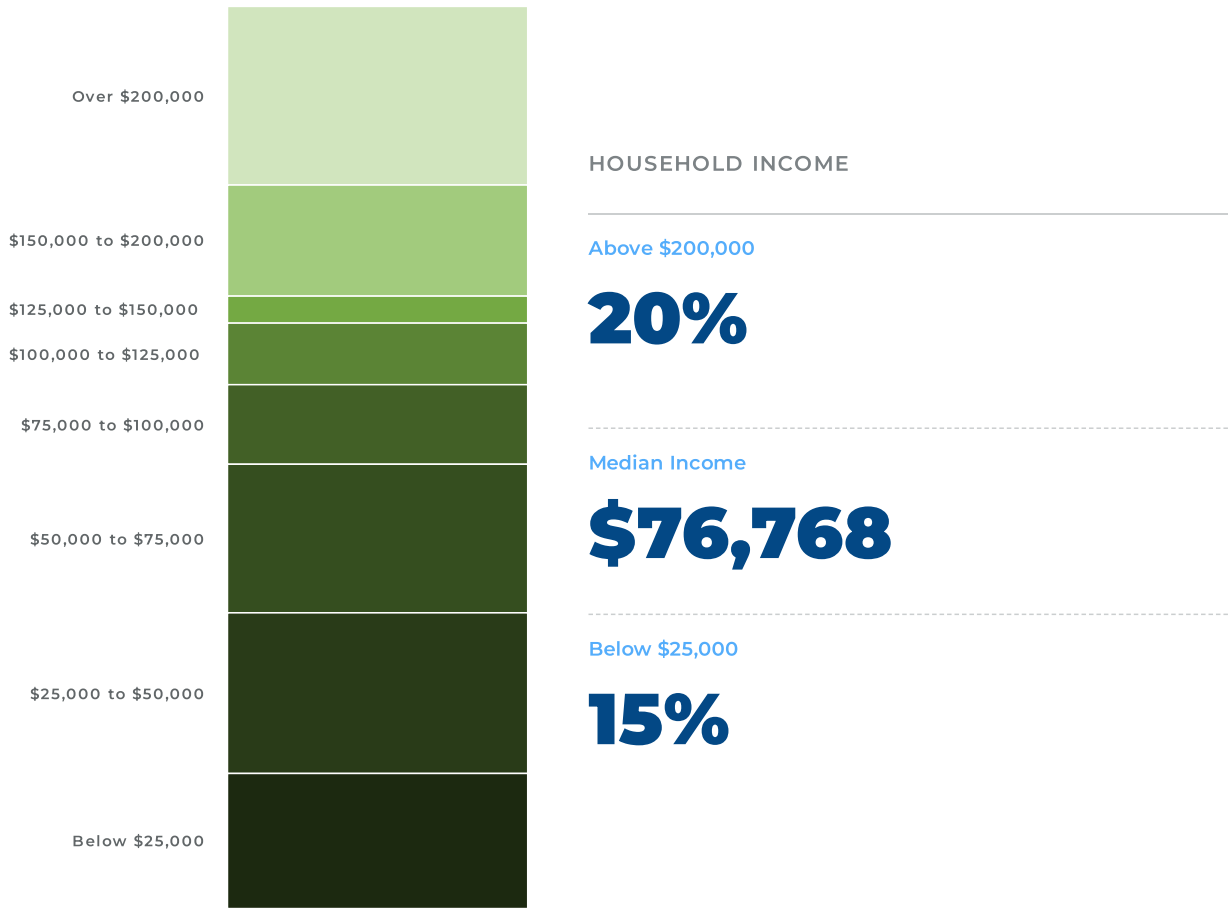
▼ 3%

lower than state average

*\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



\* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

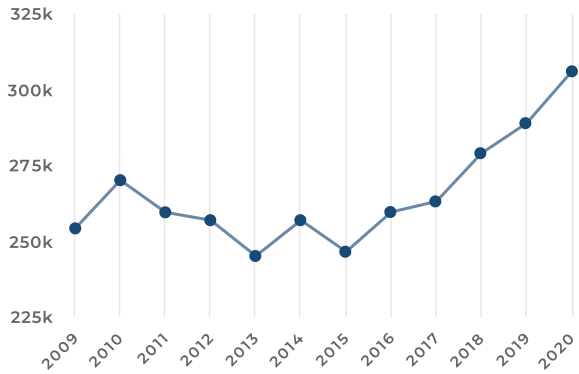


# Housing Overview



2020 MEDIAN HOME VALUE

**\$306,000**

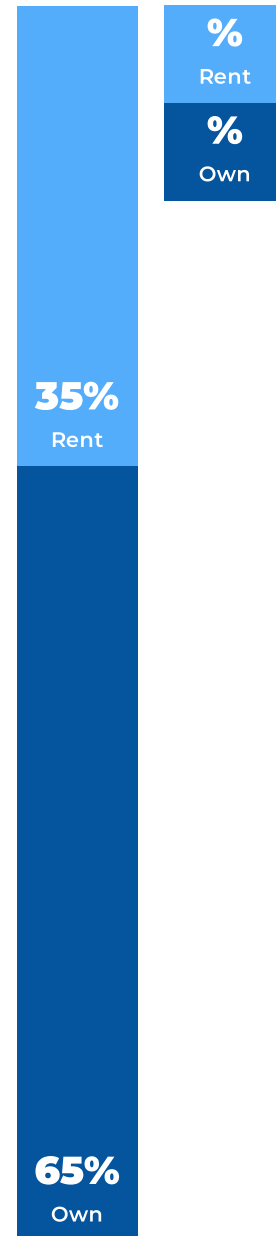


\* Data Source: 2020 US Census Bureau

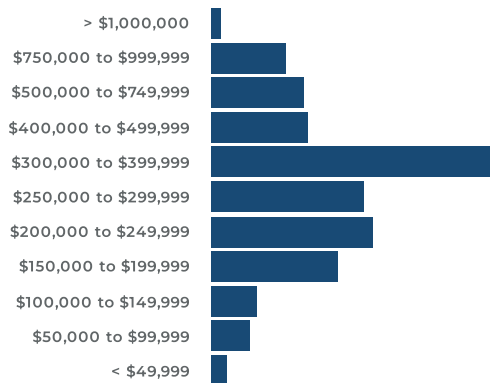
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS

Mandeville State Avg.



## HOME VALUE DISTRIBUTION



\* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

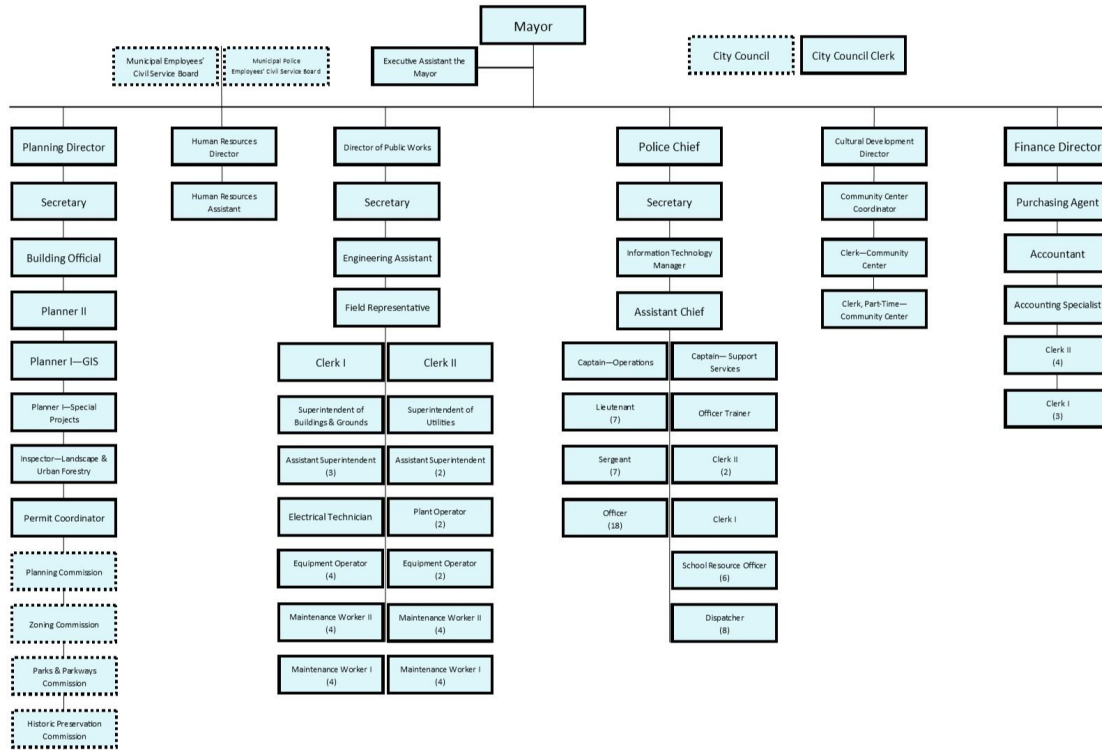
\* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



# Organization Chart

City of Mandeville — Organizational Chart FY 2021



## Fund Structure

The City of Mandeville is organized based on funds or groups of funds for the separate accounting and appropriate uses for the collection of taxes, fees, other charges for services and expenditures.

The funds of the City are as follows:

- General Fund
  - General Government
  - Police Department
  - Streets and Grounds Department
- Enterprise Fund
  - Water Department
  - Sewer Department
- Sales Tax Fund
- Special Sales Tax Fund
- District 3 Sales Tax Fund
- Street Construction Fund
- Non-Major Funds
  - Ad Valorem (Property) Tax Fund
  - Reserve Fund
  - Sinking Fund



# Basis of Budgeting

## Basis of Budgeting

The basis of budgeting refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations that are the legal authority to spend or collect revenues.

The City adopts an annual budget for the General Fund in accordance with the Local Government Budget Act found in Louisiana Revised Statute (R.S.) 39:1301-1315. Proposed expenditure appropriations for all operations of the City are prepared under the direction of the Mayor. The City Council may increase, decrease, or reject any item in the budget submitted by the Mayor, taking into consideration the recommendation of the Mayor.

Governmental Funds (General Fund, Sales Tax Fund, Special Sales Tax Fund, District 3 Sales Tax Fund, and Street Construction Fund), are budgeted and reported on a modified accrual basis of accounting.

Proprietary Funds such as the City's Enterprise Fund (Water and Sewer) are budgeted and reported on a full accrual basis of accounting. Under the full accrual basis, expenses are recorded at the time liabilities are incurred and revenues are recognized when they are obligated to the City.

Each year the Finance Department projects revenues for the upcoming year and projects revenues for the ensuing budget year as a part of the long-range financial plan. The first year is used as the basis for the annual operating budget.

The annual operating budget balances operating expenditures with operating revenues and the use of fund balances, provides for adequate funding for maintenance of equipment, and provides for all costs of personnel. The City's fiscal year runs from September 1 to August 31.

## Basis of Accounting

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts reported. Governmental Funds (General Fund, Sales Tax Fund, Special Sales Tax Fund, District 3 Sales Tax Fund, and Street Construction Fund), are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Available means collectable within the current period expected to be collected within 60 days after fiscal year end and be used to pay liabilities of the current period. Proprietary Funds (Enterprise Fund) are budgeted and reported on a full accrual basis of accounting. Under the full accrual basis, expenses are recorded at the time liabilities are incurred and revenues are recognized when they are obligated to the City.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this are interest on long-term obligations which are recognized when they are due. This exception is in conformity with generally accepted accounting principles.



Property tax revenues and sales tax receipts are considered measurable and available when collected and recognized as revenue at that time. Licenses, permits, fines, forfeitures, and other miscellaneous revenues are recorded when received in cash, because they are not measurable until they are received.

The City uses the modified accrual basis of accounting for all Governmental Funds. Under the modified accrual basis of accounting, revenues are recorded when subject to accrual, meaning when, they are both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. The accrual basis of accounting is used for Proprietary Funds.

The City complies with provisions of Governmental Accounting Standards Board (GASB) Statement No. 34. Financial statements focus on the government as a whole (government-wide) and the major individual funds. The City prepares annually both perspectives (government-wide and major fund) to broaden the basis for comparison (year-to-year or government to government) and enhance the City's accountability.



# Financial Policies

## BUDGET MANAGEMENT

The Mayor has the overall responsibility for preparing, presenting, and administering the annual budget for the General Fund and all Special Revenue Funds in accordance with the Local Government Budget Act found in Louisiana Revised Statute (R.S.) 39:1301-1315. Total proposed expenditures (including other financing uses) must not exceed the sum of total estimated revenues (including other financing sources) plus beginning fund balance. If the General Fund had a negative unrestricted beginning fund balance, the proposed budget should include a formal plan to eliminate the negative unrestricted fund balance.

A budget calendar will be provided to Administration and Council annually.

- The City will utilize a decentralized operating budget process. All departments will be given an opportunity to participate in the budget process. Meeting with department heads 90 to 120 days in advance to receive/discuss budget requests for the year. Analyzing trends of revenue sources and considering whether budgetary increases/decreases are warranted.
- The City will utilize a "bottoms up" resource allocation approach. Each department will have an opportunity to request personnel, goods, capital items and services needed to carry on its responsibility in an exemplary manner.
- Annual fixed budgets (i.e., September 1 - August 31) are adopted for all funds except debt service funds. Budgets are not adopted for debt service funds because effective budgetary control is alternately achieved through general obligation bond provisions.
- There shall be no transfer of funds in an amount of \$10,000.00 or more made between line items as shown on Exhibit D, the budget analyses of this budget. No transfers may be made that would increase a line item appropriation by \$10,000.00 or more than the amount originally appropriated.
- Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned;
- the purpose of any such appropriation shall be deemed abandoned if one (1) year passes without any disbursement from or encumbrance of the appropriation.
- All budgets shall be adopted on a basis of accounting consistent with generally accepted accounting principles (GAAP) except for encumbrances. Revenues are budgeted based on historical trends, and expenditures are budgeted based on departmental request and are approved by the Council. All outstanding encumbrances are charged as an expenditure to the budget appropriation in the year initially encumbered.
- Governmental Funds are budgeted and reported on a modified accrual basis.
- Proprietary Funds are budgeted and reported on a full accrual basis of accounting.

The Council is responsible for adopting budgets and amending budgets on a timely basis. Certified copies of the adopted budget, budget adoption instrument, budget amendments, supporting schedules, and correspondence related to the budgets are to be retained at the Mayor's office.



The Mayor is to prepare a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund using the following guidelines:

- Signed budget message that contains a summary description of the proposed financial plan and discussion of the most important features.
- Revenue projections – Budgeted by fund and/or department and based on historical data and known trends.
- Expenditure projections – Budgeted by fund and/or department and based on actual costs and reasonable estimates.
- Fund Balance – Maintain a minimum general fund balance of between 20% of operating revenues or no less than 2 months of operating expenditures.
- A statement for each fund showing:
  - Estimated fund balances at the beginning of the year;
  - Estimates of all receipts and revenues to be received;
  - Revenues itemized by source;
  - Recommended expenditures itemized by agency, department, function, and character;
  - Other financing sources by source and use; and
  - Estimated fund balances at the end of the fiscal year.
- The budget must include a clearly presented side-by-side detailed comparison of information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character; other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information as required by state law [R.S. 39:1305(C)(2)(a)].
- The Mayor is to present the proposed annual budget with a proposed adoption instrument to the Council no later than 15 days prior to the beginning of the fiscal year. In addition, the proposed budget must be made available for public inspection no later than 15 days prior to the beginning of the fiscal year in accordance with state law. (See R.S. 39:1306 and R.S. 39:1308 for when and where to post the budget.)
- The Council is responsible for adopting the budgets in an open meeting before the end of the prior fiscal year.
- Before the adoption of the budget, if the City has total proposed expenditures of \$500,000 or more from the general fund and any special revenue funds in a fiscal year, the public must be given an opportunity to participate in the budgetary process in accordance with state law. No proposed budget shall be considered for adoption or otherwise finalized until at least one (1) public hearing has been conducted on the proposal. The municipality must comply with the notice, publication and public hearing requirements as required by state law (R.S. 39:1307).
- If, at the end of any fiscal year, the appropriations necessary for the support of the municipality for the ensuing fiscal year have not been made, then 50% of the amounts appropriated in the appropriation ordinance/resolution for the last validly passed budget year shall be deemed re-appropriated for the several objects and purposes specified in



such ordinance/resolution. This 50% limitation will continue until a budget is approved (R.S. 39:1312).

- The Mayor is to administer and monitor the budgets and provide the Council with monthly financial statements and budget-to-actual comparisons, including any warnings of any corrective action needed. The Council is responsible for adopting amended budgets on a timely basis.
- The Mayor of the municipality must advise the Council (R.S. 39:1311) when:
  - Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by 5% or more.
  - Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by 5% or more.
  - Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by 5% or more and fund balance is being used to fund current year expenditures.

### **Budget Monitoring**

The Finance Department will prepare monthly budget-to-actual comparison statements and formally present to the Mayor and Council for review/monitoring purposes.

The official responsible for budget preparation must notify the governing authority when revenues and expenditures, including other sources and other uses, of the General Fund and special revenue funds are estimated to exceed the 5% thresholds established by the LGBA. The official must also notify the governing if the beginning fund balances fail to meet estimated beginning fund balances by 5% or more, if the fund balances are being used to fund current year expenditures.

If the General Fund had a negative unrestricted beginning fund balance, the governing authority should evaluate management's adherence to the formal plan to eliminate the negative unrestricted fund balance.

### **Budget Amendment**

Once the governing authority has been notified of a 5% variance or a change in operations upon which the original budget was developed, the governing authority must amend the budget. The amendment must be adopted at a public meeting after publication of the agenda, and amendments to the adopted budget must be done through ordinance and in accordance with the provisions of the LGBA.

### **Financial Reporting Policy**

Financial reporting is the primary tool used by management to monitor income and expenditures and to make decisions. The City of Mandeville, as a public body, is accountable for the manner in which funds are spent. It is essential to monitor actual progress against the budget (financial plan for the year) to ensure that the desired fiscal result will be achieved.



Our accounting system should be maintained to provide timely information and an accurate picture of the City's financial condition. Accounting practices should be in accordance with generally accepted accounting principles (GAAP) and generally accepted government auditing standards (GAGAS). Furthermore, management should ensure there is an adequate separation of functions to ensure assets are safeguarded and the potential for errors in the records are minimized.

### **Monthly Reporting**

The Director of Finance is responsible for overseeing the preparation of the monthly financial statements, including budget-to-actual comparisons, on all funds (e.g., General Fund, Enterprise Fund, Special Revenue Funds, etc.) of the municipality. If necessary, the municipality may contract with an external accounting firm to provide assistance to ensure the preparation of timely and accurate financial statements.

The Mayor or Director of Finance is to formally present the monthly financial statements and budget comparisons to the Council, including any warnings of corrective/remedial action needed (e.g., amend the budget). Discussion of the monthly financial statements and budget comparisons should be on the meeting agenda and the written minutes should reflect such discussion.

### **Annual Reporting**

Annual financial reporting provides accountability and is required by State Law Louisiana Revised Statute (R.S.) 24:513, and Section 2-08 of the City Charter. Annually, the Council is to approve the engagement of an independent certified public accountant to perform the municipality's audit which is also subject to the approval of the Louisiana Legislative Auditor. The audit shall be submitted to the Council at one (1) of its regularly scheduled meetings and shall be a public record, and a summary thereof shall be published at least once in the official journal and on the Internet.

State law requires that the auditor be provided with all the books and records needed to perform the audit and R.S. 24:518 provides penalties for failure to do so. The audit must be completed and submitted to the Legislative Auditor no later than six months after the close of the fiscal year R.S. 24:513(A)(5)(a)(i). However, the municipality may have an extension at any time after a disaster or emergency is declared under the provisions of R.S. 29:724(B) (1) which prevents the municipality from completing its report within six months of the close of the fiscal year.

### **DEBT AND DEBT SERVICE**

The objectives of the City of Mandeville Debt Policy are:

- Minimize debt service and issuance costs;
- Maintain access to cost-effective borrowing;
- Achieve the highest practical credit rating;
- Full and timely repayment of debt;
- Maintain full and complete financial disclosure and reporting;
- Ensure compliance with applicable State and Federal laws.



The City will not use short-term borrowing to finance operating needs except in the case of any extreme financial emergency, which is beyond our control or reasonable ability to forecast. However, interim financing in anticipation of a definite fixed source of revenue such as an authorized but unsold bond issue, or a grant is acceptable. Such bond or grant anticipation notes and warrants should not:

- Have maturities greater than one year;
- Be rolled over for a period greater than one year; or
- Be issued solely on the expectation that interest rates will decline from current levels.

The City will use long-term debt financing when the following conditions exist:

- When non-continuous capital improvements are desired.
- When it can be determined that future citizens will receive a benefit from the improvement.
- When the City utilizes long-term debt financing it will ensure that the debt is financed soundly by:
  - Conservatively projecting the revenue sources that will be utilized to repay the debt.
  - Financing the improvement over a period not greater than the useful life of the improvement.

The City will limit the total of its general obligation long-term borrowing to 30% of the assessed value of the City.

The City will maintain good communications with bond rating agencies and will seek to maintain and, if possible, improve our current "Aa3" bond rating so our borrowing costs are minimized and our access to credit is preserved.

The City will try to keep the average maturity of general obligation bonds at or below twenty years.

## **INVESTMENTS**

It is the policy of the City to invest public funds in a manner which will provide the highest investment return with the maximum security of principal while meeting daily cash flow demands and conforming to all state statutes and regulations governing public funds.

### **Investment Objectives**

Safety of principal is the foremost investment objective of the City. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value.

The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

The investment portfolio of the City shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the government's investment risk and cash flow requirements.

### **Investment Instruments**





The assets of the City shall be invested, as provided in R.S. 33:2955(A)(1), as amended, in the following:

- Direct U.S. Treasury obligations, the principal and interest of which are fully guaranteed by the U.S. government.
- Bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the U.S., including U.S. Export Import Bank, Farmers Home Administration, Federal Financing Bank, Federal Housing Administration Debentures, General Services Administration, Government National Mortgage Association (guaranteed mortgage-backed bonds and guaranteed pass-through obligations), U.S. Maritime Administration (guaranteed Title XI financing), and U.S. Department of Housing and Urban Development.
- Bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by U.S. government instrumentalities, which are federally sponsored, including Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Student Loan Marketing Association, and Resolution Funding Corporation.
- Direct security re-purchase agreements of any federal bank entry only securities enumerated in paragraphs (a) through (c) above. "Direct security repurchase agreement" means an agreement under which the political subdivision buys, holds for a specified time, and then sells back those securities and obligations enumerated in paragraphs (a) through (c).
- Time certificates of deposit of state banks organized under the laws of Louisiana, or national banks having their principal offices in the state of Louisiana, savings accounts or shares of savings and loan associations and savings banks, or share accounts and share certificates accounts of federally or state chartered credit unions issuing time certificate of deposit; provided that the rate of interest paid for time certificates of deposit shall be not less than fifty basis points below the prevailing market interest rate on direct obligations of the U.S. Treasury with a similar length of maturity. Funds invested in accordance with this paragraph shall not exceed at any time the amount insured by the Federal Deposit Insurance Corporation in any one bank, or in any one savings and loan association, or by the National Credit Union Administration in any one credit union, unless the uninsured portion is collateralized by the pledge of securities in the manner provided in R.S. 39:1221.
- Mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. government or its agencies.
- Bonds, debentures, notes, or other evidence of indebtedness issued by the State of Louisiana or any of its political subdivisions; however:
  - No political subdivision may purchase its own indebtedness
  - The indebtedness shall have a minimum investment grade rating of Baa3 or higher by Moody's Investor Service, a rating of BBB- or higher by the Standard and Poor Corporation or a rating of BBB- or higher by Fitch, Inc. and have a final maturity of no more than three years, except that such three year limitation shall not apply to funds held by a trustee, escrow agent, paying agent, or other third- party custodian in connection with a bond issue or
  - investment of funds held by either a hospital service district, a governmental 501 (c) (3), or a public trust authority



## **Safekeeping and Custody**

All investment securities purchased by the City shall be held by a third-party custodian designated by the Director of Finance and evidenced by safekeeping receipts in the City's name, listing the specific instrument, rate, maturity and other pertinent information. Deposit type securities (i.e., certificates of deposit) shall be collateralized at 110% of the face value. Other investments shall be collateralized by the actual security held in safekeeping by the third-party custodian.

## **FUND BALANCE**

The Fund Balance Policy is intended to provide guidelines during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls.

The Fund Balance is the balance of funds available for spending and consists of four categories:

- Non-Spendable Funds
- Restricted Fund Balance
- Committed Fund Balance
- Assigned Balance
- Unassigned Fund Balance

When both restricted and unrestricted funds are available for expenditure, the most restricted funds should be spent first unless legal requirements disallow it. When committed, as signed and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.

The desired minimum fund balance in the General Fund shall be 20% of estimated revenues adopted in the upcoming fiscal year budget. Furthermore, additional committed or assigned fund balance that is set aside may be carried forward to future fiscal years to fund new projects or one-time expenditures.

The City, when committing funds for streets and drainage projects, will commit funding from District 3, first, Street Construction Fund, second Special Sales Tax Fund, third, unless legal requirements disallow it.

Assigned Fund Balance, when the city governing body intends funds to be used for a specific purpose.

Unassigned Fund Balance may be accessed in the event of unexpected expenditures upon approval of a budget amendment by the City Council.

## **CAPITAL BUDGET POLICY**

For the Capital Improvement Program, all land and land improvements and building projects costing \$10,000 or more are classified as capital assets. Equipment costing \$5,000 or more with an estimated useful life of three or more years is considered capital assets.



A capital improvement program (CIP) will be developed for a period of five years. As resources are available, the most current year of the CIP will be incorporated into the current year operating budget. The CIP will be reviewed and updated annually.

Capital projects and/or capital asset purchases will receive a higher priority if they meet some or most of the following criteria:

- Mandatory project
- Maintenance project
- Project improves efficiency
- Project provides a new service
- Policy area project
- Extent of usage
- Projected expected useful life
- Effect of project on operation and maintenance costs
- Availability of state/federal grants
- Elimination of hazards
- Prior commitments

The City will attempt to allocate approximately a minimum of 8% of their annual general fund and enterprise fund budgets for additional and replacement capital assets, utilized by the General Governmental Administration.

## **FIXED ASSETS**

The Department of Finance shall maintain a General Fixed Asset Group of Accounts in order to safeguard municipal vehicles, equipment, land, buildings, improvements, intangible property, and facilities.

All Fixed Assets shall be valued at historical cost or estimated historical cost if the actual cost is not available. Donated assets shall be recorded at the Fair Market Value.

Public domain infrastructure assets consisting of certain improvements other than buildings and including such items as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems shall be included in the City's records.

Assets with a life expectancy of three (3) years or more, equipment with a value of \$5,000 or more, and land, buildings and improvements with a value of \$10,000 or more shall be recorded as fixed assets in the general ledger by the Department of Finance.

No item or property belonging to the City shall be disposed unless:

- The Department shall request disposal of the item or property to the City Clerk.
- The City Clerk shall classify the item or property surplus and secure a written determination from the Mayor.
- Surplus property may only be disposed of in one of the following manners:
  - Transferred to another governmental agency with or without compensation.
  - Sold at public auction.
  - Sold by sealed bid
- If no bids are received, the item or property may be disposed of as deemed appropriate by the department and the City Clerk.





Controlled assets are defined as those assets with a life of three (3) years or more and a value less than \$5,000 and as having special legal, safety, and/or heightened risk of theft characteristics that require them to be tracked; such as handguns, items acquired through grant contracts, and electronic equipment.

## **INTERFUND LOAN POLICY**

### **Definition**

Interfund loans are loans from one City fund to another City fund for a specific purpose with a requirement for repayment. Often local governments will loan resources from one fund to another fund experiencing a temporary cash shortage. Local governments with funds that have restricted resources, however, should also consider other applicable legal, regulatory, or contractual requirements before loaning those funds temporarily to other funds of the government.

GASB 34: Interfund loans—amounts provided with a requirement for repayment. Interfund loans should be reported as interfund receivables in lender funds and interfund payables in borrower funds. This activity should not be reported as other financing sources or uses in the fund financial statements. If repayment is not expected within a reasonable time, the interfund balances should be reduced and the amount that is not expected to be repaid should be reported as a transfer from the fund that made the loan to the fund that received the loan.

### **Purpose**

The purpose of this policy is to provide guidelines regarding the establishment, management, and repayment of interfund loans.

### **General**

Interfund loans should be considered temporary or short-term borrowing of cash and may be made for the following reasons:

- To offset timing differences in cash flow.
- To offset timing differences between expenditures and reimbursements, typically associated with grant funding.
- To provide for advance spending for a capital project prior to securing project financing.
- For other needs as deemed appropriate by City Council.

The term of the interfund loan may continue over a period of more than one year, but must be “temporary” in the sense that no permanent diversion of the lending fund results from the failure to repay by the borrowing fund. Additionally, interfund loans should not hinder the accomplishment of any function or project for which the lending fund was established.

Interfund loans should not be used to solve ongoing structural budget problems.

### **Procedures**



The establishment of Interfund loans requires coordination among several parties, including the Department overseeing the funds that would provide or receive the loan, the Finance Department, and the City Attorney's Office. Interfund loans must be approved by the City Council.

The following procedures should be followed in establishing an interfund loan:

- The department managing the borrowing fund should prepare a request of interfund loan. The request shall include amount requested, loan period, and monthly/annual payment plan. The department should analyze projected revenues and expenditures for the particular fund. The interfund loan request and supporting documentation should be forwarded to the Finance Department.
- The Finance Department should provide information on the status of the funds providing and receiving the loan, potential funding options, and estimated loan and interest repayment calculation. Interfund loans should include an interest component that equals the investment earnings the providing fund would have received had the loan not occurred.
- Documents prepared above should be forwarded to the City Attorney's Office to determine if there are legal restrictions associated with the use of the identified funding source for the interfund loan, and to prepare the resolution with the loan terms.

## **Repayment**

Repayment of the loan is top priority of the borrowing fund once cash is available. As part of the annual budget process, the Finance Department should ensure that the loan repayment is budgeted consistent with the loan terms.

If the borrowing fund continues to maintain negative cash balance for periods beyond the term of the loan, scheduled payments should be postponed until the fund has a positive cash balance. Interest should continue to accrue and be added to the principal of the loan.

If the borrowing fund is an operating fund, it must maintain positive cash balance of at least 10% of its operating expense/expenditure budget to be able to repay the loan; excess cash balance (over the 10%) should be used to make scheduled payments and catch-up payments.

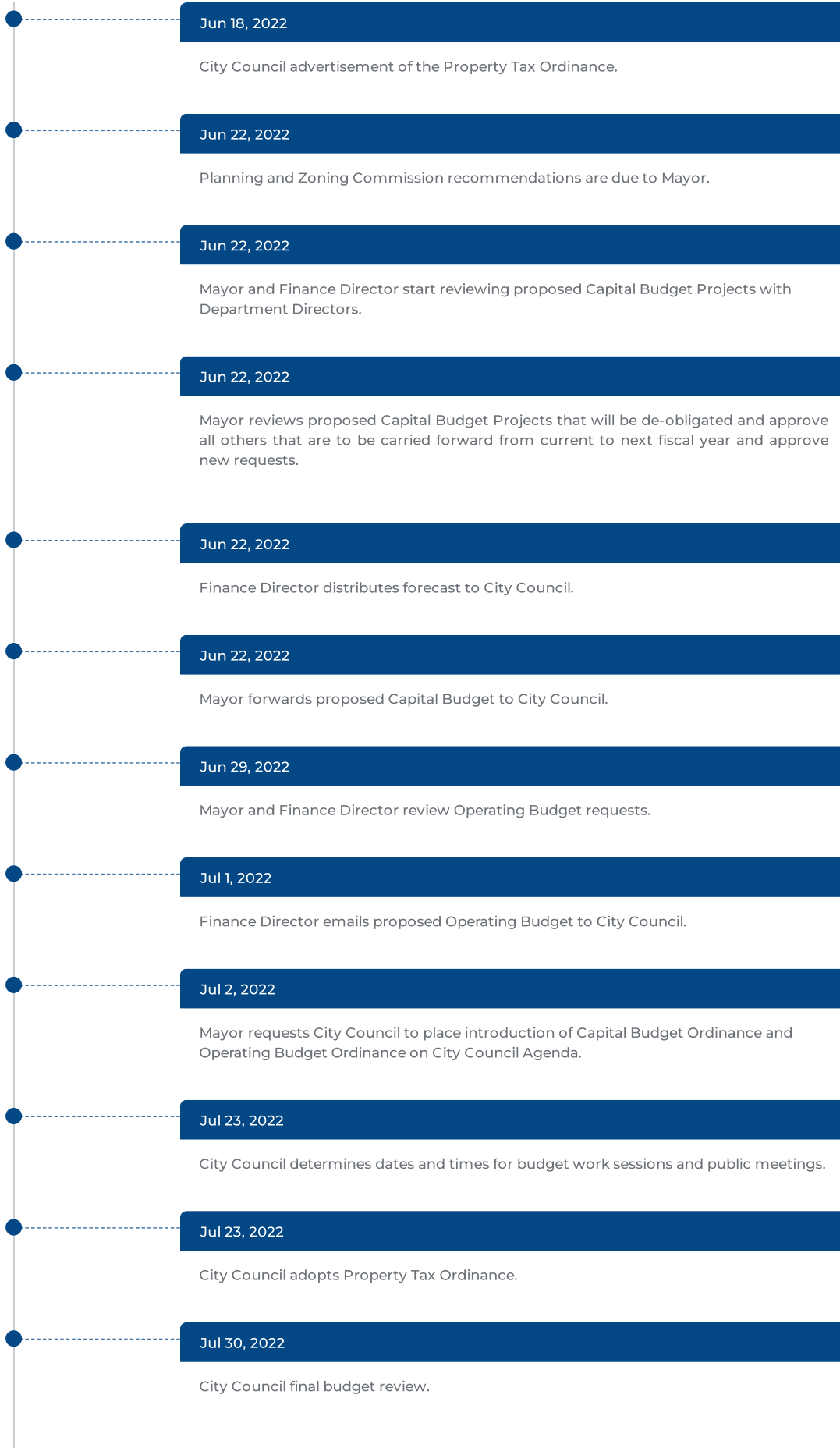
## **Modification**

Modification of loan term, interest rate, and/or repayment schedule of an interfund loan should be approved by majority vote of the City Council.



# Budget Timeline





- Aug 6, 2022

City Council to advertise final Capital Budget and Operating Budget for approval.
- Aug 13, 2022

City Council to adopt Capital Budget Ordinance and Operating Budget Ordinance.
- Aug 14, 2022

Finance Director sends Ad Valorem Millage to St. Tammany Parish Assessor's Office.



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# **BUDGET OVERVIEW**

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# Executive Overview

## Introduction

Each summer, the Mayor recommends the budget for approval by the City Council. This budget document is a framework of how the City will allocate its resources to ensure continuing excellence in the community's quality of life.

The budget for fiscal year 2022 was developed by the Mayor and Department Directors providing requests based on their department's needs for operation and capital outlay. It includes departmental operating budgets and a five-year (2022-2027) Capital Improvement Plan (CIP), Financial Plan, Vehicle Replacement Plan, and Equipment Replacement Plan.

## Overview of the 2022 Budget

The 2022 budget fulfills the City's mission to create vibrant neighborhoods, nurture a strong business community and preserve beautiful green spaces. This budget invests in the infrastructure, people, and equipment necessary to meet the needs of an expanding, maturing community.

The City has enjoyed a healthy economy, which has allowed the City to reduce the property millage assessment from 15.60 to 8.86 mills over the past 5 years. The City has a strong sales tax base and has experienced a steady growth trend. On August 15, 2020, the citizens of Mandeville renewed the ½% sales tax for roads, drainage, and bike paths.

The operating budget for all funds, not including reserves, fund transfers and bond proceeds, is \$23M from budgeted 2021 expenditures of \$21M. The increase is primarily attributed to increasing operating of computer supplies and equipment, emergency preparedness, police equipment and uniforms, Civil Service costs, and sign equipment.

Capital outlay expenditures are budgeted at \$19.9M as opposed to \$15.5M in 2021. Some essential capital programs include:

- Land Acquisition
- Shoreline Protection
- Equipment Purchases
- Capital Roadway Maintenance
- Golden Glen Water Line and Meter Replacement
- Sewer System and Lift Station Upgrades

The City continues to create new areas of gardens and tree plantings to beautify Mandeville. The Mandeville Police Department provides rapid response and quick resolution to crimes. They also work with the Sheriff's Department, Causeway Police, and other agencies to provide a comprehensive approach to keeping our citizens safe.

We will continue to pursue flood control measures, elevation grant opportunities and savings for flood insurance premiums through improvements in our Community Rating System score and flood control projects.



Finally, we are looking ahead to a positive future with the type of growth we desire in our City to enhance our culture and quality of life. We are looking for new ways to share our history with our community and residents through technology. Our administration, staff, City Council Members and City employees work together to ensure effective productivity resulting in sustainable revenues, and a bright future for the City of Mandeville.





## Strategic Plan

Vision - To preserve the beauty, culture and natural resources of our City and maintain safety and the quality of life our citizens have come to enjoy.

Mission - To provide a safe, well-planned City with a strong infrastructure foundation built from sustainable revenues and economic opportunity to benefit the health and well-being of its residents.

Who We Serve - Mandeville is comprised of 12,505 residents who use the City streets, utilities, and public safety resources. The City services are managed to provide services to our citizens that rely on the City daily to provide an exceptional quality of life.

Administration Services - Providing for the collection of revenues and payments for services provided to the public. Management and oversight of the City's investments and all City services. Providing planning for the development of the City, Code Enforcement and Flood Plain Management.

Public Works - Management of infrastructure projects, utility services and public property.

Police - Patrols the City and enforces the laws. Provides overall safety and community service for the public.

Cultural Development - Works with St. Tammany Parish to attract business to the City, plans for special events for our citizens and visitors to the City and runs the Spitzfaden Community Center.

Our Goals - To strengthen the financial long-term planning for employee's retirement and health care. To develop long-term infrastructure needs and improvements. To develop a long-term competitive salary structure to attract qualified individuals to work with our current well-trained employees. And to develop our personnel as replacements for retirees.

The strategic plan for 2022 includes the following activities:

- A comprehensive salary survey
- Movement toward automation and technology upgrades
- Improving communications with citizens to provide transparency and allow for more citizen involvement
- Assessing Human Resources policies to aid in employee health and wellness
- Expanding Trailhead activities
- Continued involvement and collaboration with the Chamber of Commerce, OMBA and St. Tammany Parish
- Protection and preservation of the historic character of the City and ensuring high quality design with the help of the Historic Preservation District Commission
- Working with the Parks and Parkways Commission to prioritize beautification projects throughout the City's public spaces
- Applying recommendations from the Planning and Zoning Commission as they prioritize their goals through the short term work program with the intent to modernize and update the City's Land Use Regulations



- Improving the quality of life for our citizens through the betterment of parks, playgrounds and greenspace planning

The City of Mandeville Administration and employees work hard every day to provide quality services designed for our citizens to work, play, and live in a safe environment.



## Personnel Changes

The personnel budget shows a net of 5 more employees budgeted this fiscal year versus last fiscal year. This includes:

- Mailroom Clerk unfunded
- Senior Accountant unfunded
- Planning & Development Secretary added
- Grants & Contracts Administrator added
- Police Officer added
- 2 Dispatchers added
- Engineering Assistant added
- Public Works Student Worker added

So far, in fiscal year 2021, the City has hired 18 employees and 14 employees have ended their employment. 4 employees have been promoted.



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# FUND SUMMARIES

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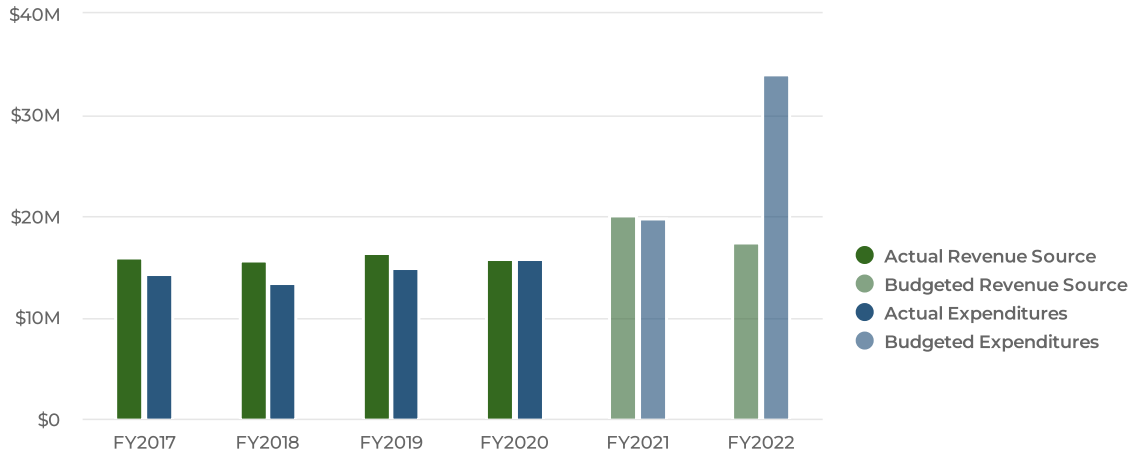


## General Fund

This fund is the main operating fund of the City. It accounts for all revenue and expenditures related to the General Government Department (including Finance, Planning & Development, Human Resources, Cultural Development, Community Center and City Council), Police Department and Public Works Streets & Grounds Department.

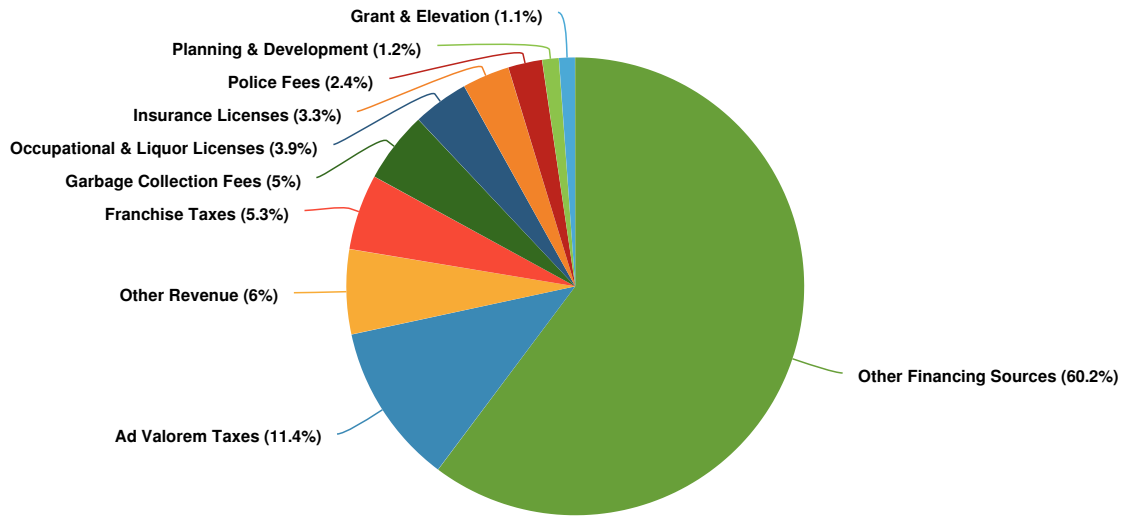
### Summary

The City of Mandeville is projecting \$17.53M of revenue in FY2022, which represents a 13.3% decrease over the prior year. Budgeted expenditures are projected to increase by 15.6% or \$3.1M to \$22.94M in FY2022.

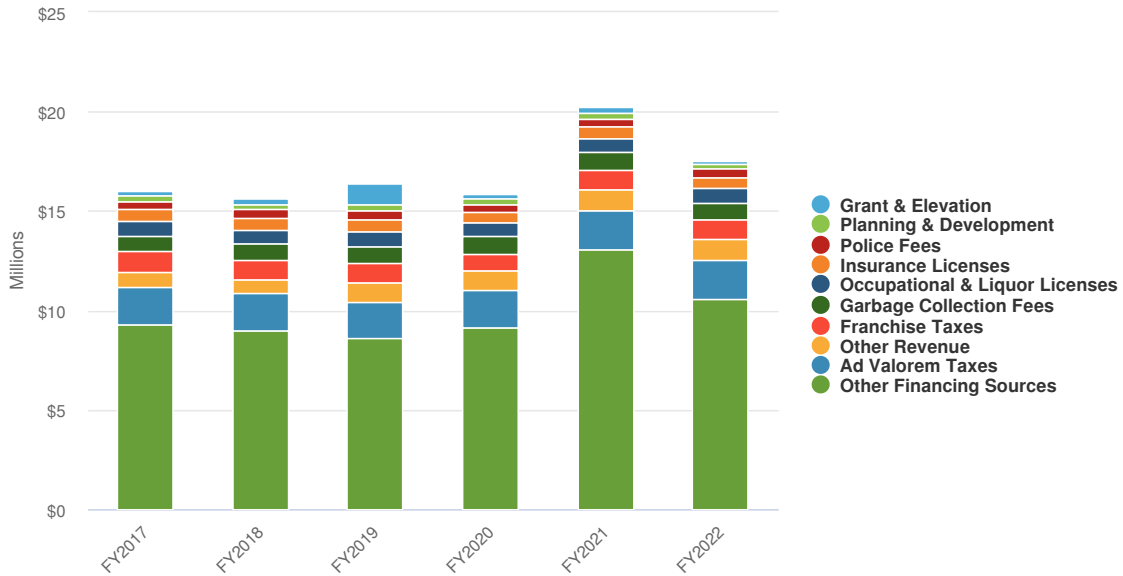


# Revenues by Source

## Projected 2022 Revenues by Source



## Budgeted and Historical 2022 Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Revenue Source</b>						
<b>Ad Valorem Taxes</b>						
AD VALOREM TAXES	010-000-000-30000	\$1,828,840	\$1,880,316	\$1,907,050	\$1,997,837	4.8%
<b>Total Ad Valorem Taxes:</b>		<b>\$1,828,840</b>	<b>\$1,880,316</b>	<b>\$1,907,050</b>	<b>\$1,997,837</b>	<b>4.8%</b>



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Police Fees</b>						
POLICE FEES	010-000-000-31300	\$472,576	\$387,507	\$408,327	\$421,227	3.2%
<b>Total Police Fees:</b>		<b>\$472,576</b>	<b>\$387,507</b>	<b>\$408,327</b>	<b>\$421,227</b>	<b>3.2%</b>
<b>Other Revenue</b>						
STUDENT RESOURCE OFFICER	010-000-000-30600	\$24,194	\$241,937	\$241,937	\$483,873	100%
MISCELLANEOUS INCOME	010-000-000-31200	\$311,567	\$351,436	\$351,302	\$296,927	-15.5%
INTEREST INCOME	010-000-000-31400	\$414,643	\$274,079	\$256,753	\$40,196	-84.3%
DMV	010-000-000-31900	\$93,339	\$60,237	\$97,682	\$81,627	-16.4%
SALE OF PLOTS AND CRYPTS	010-000-000-32700	\$9,590	\$9,149	\$21,254	\$30,000	41.1%
SERVICE CHGS NSF	010-000-000-33700	\$30	\$25	\$0	\$0	0%
CONVENIENCE FEES	010-000-000-33900	-\$9,644	-\$9,590	\$4,937	\$0	-100%
SALE OF PROPERTY	010-000-000-34100	\$0	\$41,535	\$31,830	\$15,000	-52.9%
TRAILHEAD REVENUES	010-000-000-34200	\$61,840	\$15,540	\$44,979	\$81,726	81.7%
KEEP MANDEVILLE BEAUTIFUL	010-000-000-34300	\$0	\$0	\$3,456	\$0	-100%
COMMUNITY CENTER	010-000-000-34400	\$28,800	\$16,225	\$27,868	\$21,225	-23.8%
EMERGENCY INCOME	010-000-000-34600	\$8,000	\$0	\$0	\$0	0%
DONATIONS	010-000-000-89300	\$0	\$1,793	\$0	\$0	0%
<b>Total Other Revenue:</b>		<b>\$942,358</b>	<b>\$1,002,365</b>	<b>\$1,081,998</b>	<b>\$1,050,573</b>	<b>-2.9%</b>
<b>Occupational &amp; Liquor Licenses</b>						
BEER TAX & LIQUOR LIC.	010-000-000-30400	\$28,380	\$29,368	\$28,951	\$29,463	1.8%
OCCUPATIONAL LICENSES	010-000-000-31500	\$686,803	\$636,770	\$669,018	\$661,787	-1.1%
<b>Total Occupational &amp; Liquor Licenses:</b>		<b>\$715,184</b>	<b>\$666,138</b>	<b>\$697,969</b>	<b>\$691,250</b>	<b>-1%</b>
<b>Planning &amp; Development</b>						
CONTRACTOR LICENSES	010-000-000-31600	\$39,254	\$40,236	\$45,449	\$30,000	-34%
BUILDING PERMITS	010-000-000-32300	\$243,122	\$220,828	\$225,124	\$170,000	-24.5%
ZONING FEES	010-000-000-32400	\$9,595	\$7,875	\$8,736	\$7,000	-19.9%



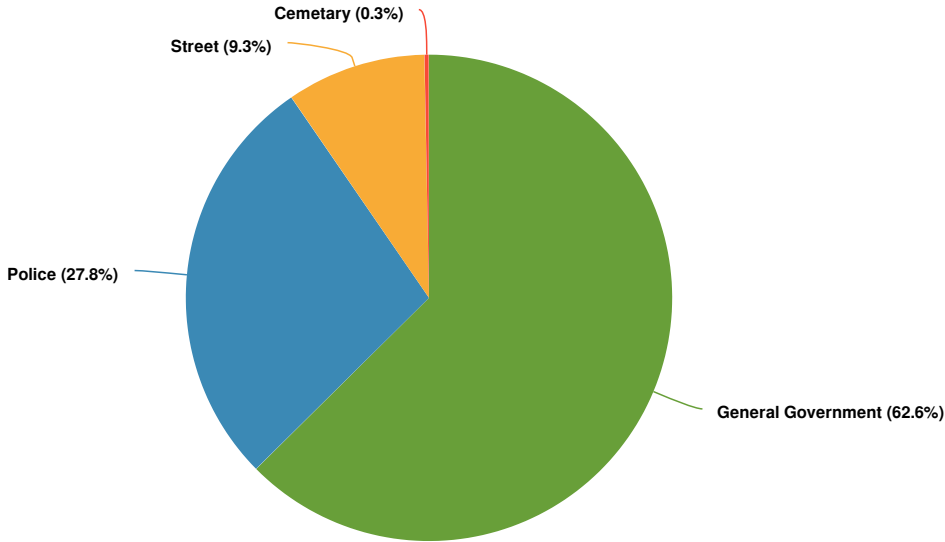
Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Total Planning &amp; Development:</b>		<b>\$291,971</b>	<b>\$268,939</b>	<b>\$279,309</b>	<b>\$207,000</b>	<b>-25.9%</b>
<b>Franchise Taxes</b>						
FRANCHISE TAXES	010-000-000-30800	\$1,009,344	\$880,152	\$1,019,208	\$935,809	-8.2%
<b>Total Franchise Taxes:</b>		<b>\$1,009,344</b>	<b>\$880,152</b>	<b>\$1,019,208</b>	<b>\$935,809</b>	<b>-8.2%</b>
<b>Garbage Collection Fees</b>						
GARBAGE COLLECTION FEES	010-000-000-30900	\$827,409	\$863,508	\$844,040	\$883,471	4.7%
<b>Total Garbage Collection Fees:</b>		<b>\$827,409</b>	<b>\$863,508</b>	<b>\$844,040</b>	<b>\$883,471</b>	<b>4.7%</b>
<b>Insurance Licenses</b>						
INSURANCE LICENSES	010-000-000-31100	\$601,608	\$575,586	\$595,880	\$586,371	-1.6%
<b>Total Insurance Licenses:</b>		<b>\$601,608</b>	<b>\$575,586</b>	<b>\$595,880</b>	<b>\$586,371</b>	<b>-1.6%</b>
<b>Grant &amp; Elevation</b>						
GRANT INCOME	010-000-000-32200	\$268,968	\$48,756	\$0	\$100,000	N/A
ELEVATIONS INCOME	010-000-000-34601	\$811,967	\$172,540	\$285,846	\$100,000	-65%
<b>Total Grant &amp; Elevation:</b>		<b>\$1,080,935</b>	<b>\$221,297</b>	<b>\$285,846</b>	<b>\$200,000</b>	<b>-30%</b>
<b>Other Financing Sources</b>						
TRANSFER SALES TAX	010-000-000-90500	\$8,111,144	\$7,985,866	\$7,856,184	\$8,708,592	10.9%
TRANSFER SPECIAL SALES TAX	010-000-000-90600	\$504,768	\$1,123,713	\$5,233,612	\$1,858,964	-64.5%
<b>Total Other Financing Sources:</b>		<b>\$8,615,912</b>	<b>\$9,109,579</b>	<b>\$13,089,796</b>	<b>\$10,567,556</b>	<b>-19.3%</b>
<b>Total Revenue Source:</b>		<b>\$16,386,137</b>	<b>\$15,855,387</b>	<b>\$20,209,423</b>	<b>\$17,541,094</b>	<b>-13.2%</b>



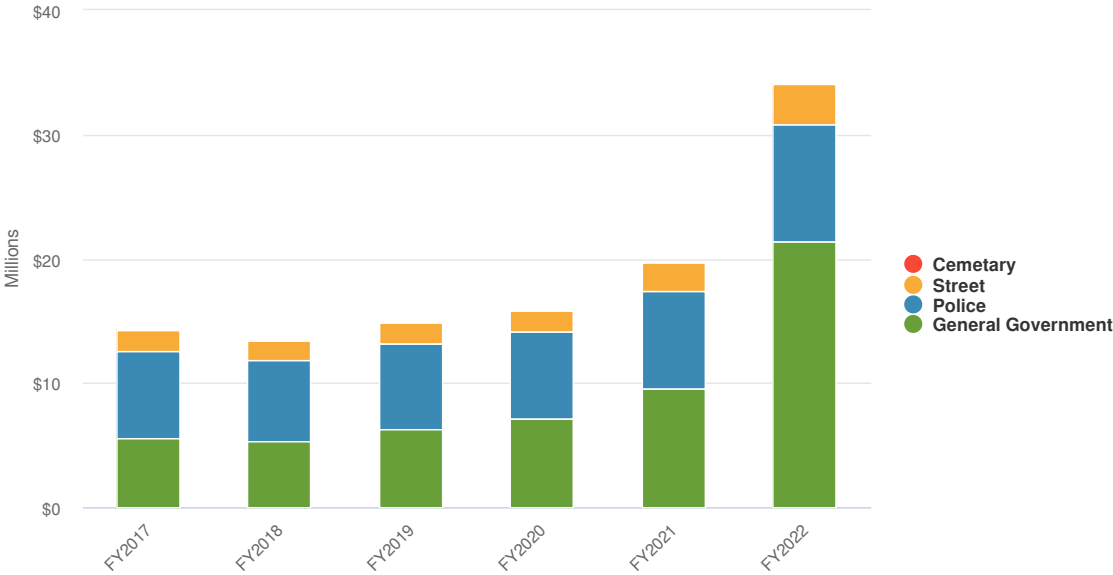


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Expenditures</b>						
<b>General Government</b>						
<b>Wages and Benefits</b>						
SALARIES	010-100-000-40000	\$1,171,531	\$1,221,687	\$1,318,049	\$1,343,827	2%
OVERTIME	010-100-000-40100	\$23,624	\$24,806	\$24,820	\$25,102	1.1%
FICA	010-100-000-40200	\$84,336	\$91,239	\$98,472	\$97,883	-0.6%
RETIREMENT	010-100-000-40300	\$352,505	\$423,420	\$500,681	\$524,665	4.8%
HEALTH INSURANCE RETIREES	010-100-000-40301	\$37,634	\$46,893	\$52,445	\$69,535	32.6%
HEALTH LIFE DENTAL BENEFITS	010-100-000-40400	\$349,467	\$326,046	\$428,434	\$478,375	11.7%
WORKER'S COMPENSATION	010-100-000-40600	\$5,233	\$11,732	\$5,436	\$5,545	2%
<b>Total Wages and Benefits:</b>		<b>\$2,024,329</b>	<b>\$2,145,823</b>	<b>\$2,428,336</b>	<b>\$2,544,931</b>	<b>4.8%</b>
<b>Other Operating Expenditures</b>						
DMV	010-100-000-40700	\$68,754	\$92,405	\$97,682	\$72,197	-26.1%
AUDIT & ACCOUNTING FEES	010-100-000-41000	\$47,153	\$53,660	\$55,000	\$60,500	10%
MAGISTRATE RETAINER	010-100-000-41200	\$21,600	\$24,000	\$24,000	\$24,000	0%
LEGAL FEES	010-100-000-41300	\$330,161	\$212,844	\$280,000	\$315,000	12.5%
COMP LAND USE PLAN REVISION	010-100-000-41400	\$0	\$0	\$125,000	\$125,000	0%
ENGINEERING FEES	010-100-000-41500	\$61,833	\$64,000	\$119,150	\$126,000	5.7%
COMPUTER SUPPLIES & PROGRAMS	010-100-000-41600	\$203,297	\$268,435	\$241,313	\$389,928	61.6%
MEMBERSHIP DUES & SUBS.	010-100-000-42100	\$15,492	\$21,377	\$30,485	\$28,961	-5%
PRINTING	010-100-000-42200	\$4,187	\$9,005	\$4,382	\$9,037	106.2%
UTILITIES	010-100-000-42300	\$55,500	\$53,136	\$58,083	\$55,724	-4.1%
TELEPHONE	010-100-000-42400	\$23,209	\$23,744	\$26,000	\$23,236	-10.6%
ADVERTISING	010-100-000-42500	\$25,699	\$22,626	\$26,895	\$25,137	-6.5%
INSURANCE GENERAL	010-100-000-42600	\$28,724	\$28,052	\$30,062	\$30,857	2.6%
JANITORIAL SERVICES	010-100-000-42700	\$33,760	\$40,575	\$23,304	\$25,634	10%
INSURANCE PROPERTY	010-100-000-42800	\$13,611	\$16,758	\$17,000	\$18,434	8.4%



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
MISCELLANEOUS	010-100-000-42900	\$974	\$977	\$2,939	\$10,549	258.9%
OFFICE SUPPLIES	010-100-000-43000	\$16,440	\$10,396	\$57,205	\$50,000	-12.6%
PENALTY INTEREST & S.C.	010-100-000-43100	\$0	\$0	\$117	\$117	0%
BUILDING MAINTENANCE	010-100-000-43200	\$27,509	\$37,609	\$50,000	\$81,616	63.2%
MAINTENANCE RECREATION	010-100-000-43300	\$15,089	\$8,732	\$15,791	\$15,791	0%
COMMUNITY CENTER	010-100-000-43400	\$53,480	\$45,473	\$81,364	\$81,364	0%
PARKS & PARKWAYS	010-100-000-43500	\$323,022	\$541,037	\$825,468	\$1,233,000	49.4%
RECORDING FEES	010-100-000-43600	\$5,631	\$7,182	\$5,894	\$6,484	10%
TRAILHEAD	010-100-000-43700	\$142,401	\$71,439	\$165,292	\$165,292	0%
KEEP MANDEVILLE BEAUTIFUL	010-100-000-43900	\$56,301	\$56,139	\$56,500	\$56,500	0%
POSTAGE	010-100-000-44000	\$6,324	\$6,865	\$10,000	\$10,000	0%
COMMUNITY EVENTS	010-100-000-44100	\$355	\$2,780	\$500	\$2,702	440.4%
TRAVEL CONVS. & CONFS.	010-100-000-44200	\$27,966	\$7,792	\$56,000	\$94,425	68.6%
DECOR. & BEAUTIFICATION	010-100-000-45000	\$24,167	\$13,563	\$125,292	\$100,000	-20.2%
SOCIAL SERVICES	010-100-000-45100	\$28,000	\$52,000	\$63,000	\$63,000	0%
ECONOMIC DEVELOPMENT	010-100-000-45300	\$10,000	\$0	\$6,500	\$6,500	0%
RECREATION	010-100-000-45400	\$0	\$0	\$2,831	\$2,831	0%
ANIMAL CONTROL	010-100-000-45500	\$2,225	\$1,480	\$5,000	\$5,000	0%
YOUTH SERVICES	010-100-000-45700	\$10,000	\$10,000	\$10,000	\$10,000	0%
MAYOR'S ALLOWANCE	010-100-000-45800	\$568	\$1,448	\$1,500	\$1,500	0%
P & Z MEETING FEES	010-100-000-45900	\$8,403	\$8,100	\$8,400	\$8,400	0%
CITY COUNCIL PAY	010-100-000-46000	\$60,000	\$62,000	\$75,000	\$72,000	-4%
ELECTION EXPENSE	010-100-000-46400	\$0	\$33,798	\$32,073	\$25,000	-22.1%
CIVIL SERVICE	010-100-000-46500	\$5,082	\$5,617	\$10,000	\$18,658	86.6%
UNIFORMS	010-100-000-46700	\$5,254	\$4,949	\$7,499	\$7,500	0%
FUEL	010-100-000-46800	\$1,178	\$1,077	\$1,234	\$1,375	11.4%



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
INSURANCE VEHICLES	010-100-000-46900	\$4,149	\$4,486	\$4,342	\$4,935	13.6%
VEHICLE MAINTENANCE	010-100-000-47000	\$2,755	\$213	\$3,000	\$3,000	0%
EQUIPMENT MAINTENANCE	010-100-000-47100	\$1,200	\$1,200	\$3,500	\$3,500	0%
EQUIPMENT RENTAL	010-100-000-47500	\$18,242	\$16,505	\$22,000	\$22,000	0%
CONTRACTED SERVICES	010-100-000-47600	\$198,064	\$212,543	\$291,200	\$141,000	-51.6%
TRAINING	010-100-000-48900	\$16,864	\$6,637	\$24,455	\$24,455	0%
GARBAGE COLLECTION FEES	010-100-000-49000	\$834,313	\$968,145	\$851,400	\$883,471	3.8%
EMERGENCY EXPENSE	010-100-000-49900	\$0	\$37,644	\$14,862	\$10,062,000	67,602.9%
ELEVATIONS EXPENSE	010-100-000-49901	\$802,472	\$117,435	\$285,846	\$100,000	-65%
<b>Total Other Operating Expenditures:</b>		<b>\$3,641,409</b>	<b>\$3,285,876</b>	<b>\$4,334,360</b>	<b>\$14,703,611</b>	<b>239.2%</b>
<b>Other Expenditures</b>						
GENERAL LIABILITY CLAIMS	010-100-000-50000	\$48,687	\$51,424	\$49,000	\$49,000	0%
<b>Total Other Expenditures:</b>		<b>\$48,687</b>	<b>\$51,424</b>	<b>\$49,000</b>	<b>\$49,000</b>	<b>0%</b>
<b>Capital Outlay</b>						
CAPITAL OUTLAY	010-100-000-88000	\$548,913	\$1,575,754	\$2,766,398	\$4,070,000	47.1%
<b>Total Capital Outlay:</b>		<b>\$548,913</b>	<b>\$1,575,754</b>	<b>\$2,766,398</b>	<b>\$4,070,000</b>	<b>47.1%</b>
<b>Transfers</b>						
TRANSFER DISTRICT 3 SALES TAX	010-000-000-91100	\$0	\$58,121	\$0		N/A
<b>Total Transfers:</b>		<b>\$0</b>	<b>\$58,121</b>	<b>\$0</b>		<b>N/A</b>
<b>Total General Government:</b>		<b>\$6,263,338</b>	<b>\$7,116,997</b>	<b>\$9,578,095</b>	<b>\$21,367,542</b>	<b>123.1%</b>
<b>Police</b>						
<b>Wages and Benefits</b>						
SALARIES	010-110-000-40000	\$2,453,823	\$2,562,699	\$2,821,389	\$3,246,475	15.1%
OVERTIME	010-110-000-40100	\$503,217	\$416,998	\$435,072	\$432,667	-0.6%
FICA	010-110-000-40200	\$233,497	\$234,976	\$248,364	\$251,287	1.2%
RETIREMENT	010-110-000-40300	\$1,152,650	\$1,109,708	\$1,297,056	\$1,324,953	2.2%
HEALTH INSURANCE RETIREES	010-110-000-40301	\$148,493	\$190,355	\$214,173	\$230,845	7.8%



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
MEDICAL INSURANCE	010-110-000-40400	\$981,953	\$974,520	\$1,080,191	\$1,224,755	13.4%
WORKER'S COMPENSATION	010-110-000-40600	\$109,079	\$103,005	\$125,233	\$127,737	2%
<b>Total Wages and Benefits:</b>		<b>\$5,582,711</b>	<b>\$5,592,262</b>	<b>\$6,221,477</b>	<b>\$6,838,719</b>	<b>9.9%</b>
<b>Other Operating Expenditures</b>						
COMPUTER SUPPLIES & PROGRAMS	010-110-000-41600	\$232,303	\$273,532	\$352,594	\$888,139	151.9%
MEMBERSHIP DUES & SUBS.	010-110-000-42100	\$2,735	\$3,775	\$4,000	\$4,000	0%
PRINTING	010-110-000-42200	\$4,202	\$4,547	\$4,000	\$4,500	12.5%
UTILITIES	010-110-000-42300	\$22,358	\$17,686	\$28,000	\$21,200	-24.3%
TELEPHONE	010-110-000-42400	\$32,005	\$25,484	\$35,000	\$35,774	2.2%
INSURANCE GENERAL	010-110-000-42600	\$110,166	\$116,450	\$117,000	\$117,000	0%
JANITORIAL	010-110-000-42700	\$17,915	\$21,090	\$20,000	\$21,322	6.6%
INSURANCE PROPERTY	010-110-000-42800	\$16,802	\$20,718	\$21,000	\$22,790	8.5%
MISCELLANEOUS	010-110-000-42900	\$79	\$0	\$0	\$0	0%
OFFICE SUPPLIES	010-110-000-43000	\$14,074	\$12,944	\$15,000	\$15,000	0%
BUILDING MAINTENANCE	010-110-000-43200	\$29,314	\$45,919	\$30,000	\$30,000	0%
POSTAGE	010-110-000-44000	-\$1,610	\$904	\$1,000	\$1,400	40%
TRAVEL CONVS. & CONFS.	010-110-000-44200	\$6,224	\$4,034	\$11,560	\$10,300	-10.9%
CRIME PREVENTION	010-110-000-46300	\$7,639	\$8,644	\$8,000	\$9,002	12.5%
CIVIL SERVICE	010-110-000-46500	\$25,578	\$16,857	\$30,000	\$50,511	68.4%
RADIO MAINTENANCE	010-110-000-46600	\$106,193	\$125,277	\$128,276	\$128,276	0%
UNIFORMS	010-110-000-46700	\$37,454	\$50,545	\$38,000	\$113,573	198.9%
FUEL	010-110-000-46800	\$96,353	\$75,197	\$98,000	\$98,000	0%
INSURANCE VEHICLES	010-110-000-46900	\$38,497	\$42,939	\$43,000	\$43,000	0%
VEHICLE MAINTENANCE	010-110-000-47000	\$96,315	\$116,932	\$95,000	\$95,000	0%
EQUIPMENT MAINTENANCE	010-110-000-47100	\$533	\$118	\$4,000	\$4,000	0%
CRIME INVESTIGATION	010-110-000-47200	\$7,310	\$7,152	\$8,000	\$8,000	0%



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
POLICE SUPPLIES	010-110-000-47300	\$47,163	\$53,974	\$55,000	\$55,000	0%
EQUIPMENT RENTAL	010-110-000-47500	\$7,313	\$7,101	\$8,000	\$8,000	0%
CONTRACTED SERVICES	010-110-000-47600	\$6,820	\$14,942	\$20,000	\$9,101	-54.5%
TRAINING	010-110-000-48900	\$49,375	\$54,224	\$52,400	\$85,000	62.2%
PRISONER EXPENSE	010-110-000-49100	\$683	\$664	\$1,000	\$1,000	0%
<b>Total Other Operating Expenditures:</b>		<b>\$1,013,791</b>	<b>\$1,121,649</b>	<b>\$1,227,830</b>	<b>\$1,878,889</b>	<b>53%</b>
<b>Capital Outlay</b>						
CAPITAL OUTLAY	010-110-000-88000	\$367,490	\$322,879	\$424,000	\$787,590	85.8%
<b>Total Capital Outlay:</b>		<b>\$367,490</b>	<b>\$322,879</b>	<b>\$424,000</b>	<b>\$787,590</b>	<b>85.8%</b>
<b>Total Police:</b>		<b>\$6,963,992</b>	<b>\$7,036,790</b>	<b>\$7,873,307</b>	<b>\$9,505,197</b>	<b>20.7%</b>
<b>Street</b>						
<b>Wages and Benefits</b>						
SALARIES	010-120-000-40000	\$541,585	\$533,848	\$779,064	\$902,265	15.8%
OVERTIME	010-120-000-40100	\$11,723	\$13,091	\$12,316	\$24,242	96.8%
FICA	010-120-000-40200	\$39,558	\$40,168	\$56,567	\$63,514	12.3%
RETIREMENT	010-120-000-40300	\$173,636	\$201,249	\$304,570	\$346,660	13.8%
HEALTH INSURANCE RETIREES	010-120-000-40301	\$75,154	\$50,500	\$53,560	\$51,273	-4.3%
MEDICAL INSURANCE	010-120-000-40400	\$171,771	\$178,222	\$412,936	\$358,490	-13.2%
WORKER'S COMPENSATION	010-120-000-40600	\$36,091	\$20,640	\$28,261	\$28,826	2%
<b>Total Wages and Benefits:</b>		<b>\$1,049,518</b>	<b>\$1,037,717</b>	<b>\$1,647,274</b>	<b>\$1,775,270</b>	<b>7.8%</b>
<b>Other Operating Expenditures</b>						
COMPUTER SUPPLIES & PROGRAMS	010-120-000-41600	\$13,843	\$31,809	\$50,180	\$110,214	119.6%
MEMBERSHIP DUES & SUBS.	010-120-000-42100	\$1,360	\$0	\$1,000	\$1,500	50%
UTILITIES	010-120-000-42300	\$167,208	\$138,785	\$174,988	\$160,202	-8.4%
TELEPHONE	010-120-000-42400	\$5,418	\$4,895	\$5,670	\$5,670	0%
INSURANCE GENERAL	010-120-000-42600	\$15,121	\$18,070	\$18,077	\$19,877	10%
INSURANCE PROPERTY	010-120-000-42800	\$9,660	\$11,899	\$11,253	\$13,089	16.3%



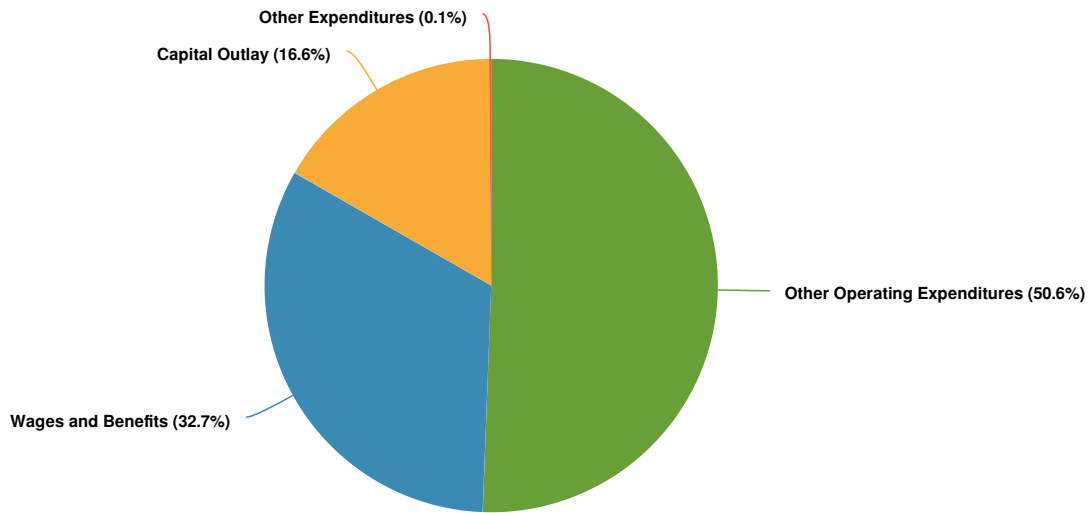
Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
MISCELLANEOUS	010-120-000-42900	\$786	\$0	\$1,000	\$1,000	0%
OFFICE SUPPLIES	010-120-000-43000	\$2,840	\$1,450	\$2,972	\$2,972	0%
BUILDING MAINTENANCE	010-120-000-43200	\$10,857	\$19,964	\$15,000	\$15,000	0%
CANALS & DRAINAGE	010-120-000-43900	\$2,762	\$22,410	\$7,891	\$12,891	63.4%
TRAVEL CONVS. & CONFES.	010-120-000-44200	\$15	\$100	\$15	\$100	566.7%
RADIO MAINTENANCE	010-120-000-46600	\$193	\$0	\$2,000	\$2,000	0%
UNIFORMS	010-120-000-46700	\$5,300	\$6,506	\$7,497	\$7,497	0%
FUEL	010-120-000-46800	\$5,650	\$9,034	\$12,000	\$12,000	0%
INSURANCE VEHICLES	010-120-000-46900	\$12,976	\$11,955	\$13,579	\$13,151	-3.2%
VEHICLE MAINTENANCE	010-120-000-47000	\$8,107	\$4,863	\$13,148	\$19,463	48%
EQUIPMENT MAINTENANCE	010-120-000-47100	\$39,415	\$41,602	\$46,571	\$49,185	5.6%
EQUIPMENT RENTAL	010-120-000-47500	\$112	\$0	\$118	\$118	0%
CONTRACTED SERVICES	010-120-000-47600	\$3,190	\$1,723	\$3,571	\$23,571	560.1%
SMALL TOOLS & SUPPLIES	010-120-000-47700	\$25,334	\$16,105	\$26,513	\$26,513	0%
SIGNS & LIGHTS	010-120-000-47900	\$10,205	\$9,338	\$20,000	\$70,000	250%
SAND ASPHALT & GRAVEL	010-120-000-48000	\$13,568	\$12,369	\$15,000	\$30,000	100%
PRISONER EXPENSE	010-120-000-49100	\$62,006	\$43,189	\$0	\$0	0%
<b>Total Other Operating Expenditures:</b>		<b>\$415,926</b>	<b>\$406,066</b>	<b>\$448,043</b>	<b>\$596,012</b>	<b>33%</b>
<b>Other Expenditures</b>						
GENERAL LIABILITY CLAIMS	010-120-000-50000	\$0	\$395	\$2,000	\$2,000	0%
<b>Total Other Expenditures:</b>		<b>\$0</b>	<b>\$395</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0%</b>
<b>Capital Outlay</b>						
CAPITAL OUTLAY	010-120-000-88000	\$187,081	\$173,233	\$185,000	\$793,000	328.6%
<b>Total Capital Outlay:</b>		<b>\$187,081</b>	<b>\$173,233</b>	<b>\$185,000</b>	<b>\$793,000</b>	<b>328.6%</b>
<b>Total Street:</b>		<b>\$1,652,526</b>	<b>\$1,617,410</b>	<b>\$2,282,317</b>	<b>\$3,166,282</b>	<b>38.7%</b>
<b>Cemetary</b>						
<b>Other Operating Expenditures</b>						



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
MAINTENANCE CEMETERY	010-140-000-43400	\$40,611	\$152,222	\$100,000	\$100,000	0%
<b>Total Other Operating Expenditures:</b>		<b>\$40,611</b>	<b>\$152,222</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0%</b>
<b>Total Cemetary:</b>		<b>\$40,611</b>	<b>\$152,222</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0%</b>
<b>Total Expenditures:</b>		<b>\$14,920,467</b>	<b>\$15,923,420</b>	<b>\$19,833,719</b>	<b>\$34,139,021</b>	<b>72.1%</b>

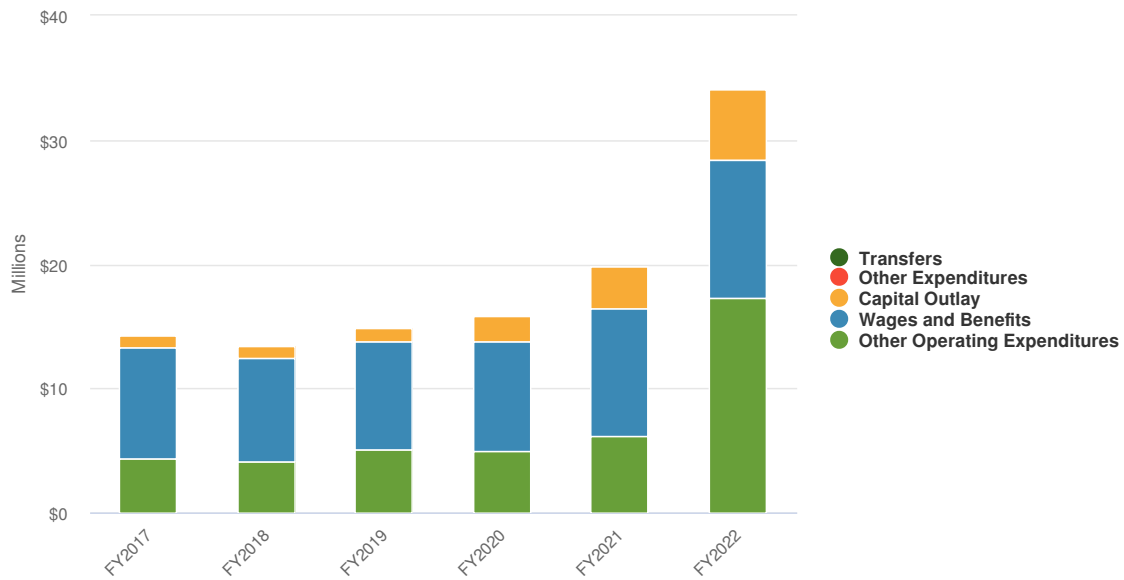
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





## Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
Expense Objects					
Wages and Benefits					
General Government	\$2,024,329	\$2,145,823	\$2,428,336	\$2,544,931	4.8%
Police	\$5,582,711	\$5,592,262	\$6,221,477	\$6,838,719	9.9%
Street	\$1,049,518	\$1,037,717	\$1,647,274	\$1,775,270	7.8%
<b>Total Wages and Benefits:</b>	<b>\$8,656,558</b>	<b>\$8,775,802</b>	<b>\$10,297,087</b>	<b>\$11,158,920</b>	<b>8.4%</b>
Other Operating Expenditures					
General Government	\$3,641,409	\$3,285,876	\$4,334,360	\$14,703,611	239.2%
Police	\$1,013,791	\$1,121,649	\$1,227,830	\$1,878,889	53%
Street	\$415,926	\$406,066	\$448,043	\$596,012	33%
Cemetary	\$40,611	\$152,222	\$100,000	\$100,000	0%
<b>Total Other Operating Expenditures:</b>	<b>\$5,111,739</b>	<b>\$4,965,812</b>	<b>\$6,110,234</b>	<b>\$17,278,512</b>	<b>182.8%</b>
Other Expenditures					
General Government	\$48,687	\$51,424	\$49,000	\$49,000	0%
Street	\$0	\$395	\$2,000	\$2,000	0%
<b>Total Other Expenditures:</b>	<b>\$48,687</b>	<b>\$51,819</b>	<b>\$51,000</b>	<b>\$51,000</b>	<b>0%</b>
Capital Outlay					
General Government	\$548,913	\$1,575,754	\$2,766,398	\$4,070,000	47.1%
Police	\$367,490	\$322,879	\$424,000	\$787,590	85.8%
Street	\$187,081	\$173,233	\$185,000	\$793,000	328.6%
<b>Total Capital Outlay:</b>	<b>\$1,103,484</b>	<b>\$2,071,865</b>	<b>\$3,375,398</b>	<b>\$5,650,590</b>	<b>67.4%</b>



Name	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
Transfers					
General Government	\$0	\$58,121	\$0		N/A
<b>Total Transfers:</b>	<b>\$0</b>	<b>\$58,121</b>	<b>\$0</b>		<b>N/A</b>
<b>Total Expense Objects:</b>	<b>\$14,920,467</b>	<b>\$15,923,420</b>	<b>\$19,833,719</b>	<b>\$34,139,021</b>	<b>72.1%</b>



The water and sewer system was established in 1936 to service the citizens of the City of Mandeville. The revenue from its operation is restricted to support the operational expenses and capital infrastructure and may not be used to support the ongoing municipal operations or subsidize the General Fund. The costs associated with its operations include employee wages and benefits, legal borrowing, direct costs, indirect costs and capital expenditures.

### **Mission**

Public Works strives to provide the highest levels of customer service and response by utilizing new technology, strong and effective communications, public participation, collaboration, and information sharing.

### **Our Department Values**

Clear, direct, honest communication is the essential vehicle by which the following values are demonstrated:

We are accountable for behaviors, work products, successes and failures. We are committed to integrity, honesty and the highest standard of conduct and professionalism. We are adaptable and open to change. We work as a team toward common goals with a spirit of cooperation. We respect others. We listen to ideas and are considerate of time and priorities. We encourage creativity and innovation. We recognize and celebrate accomplishments. We support balance between our professional and personal lives.



## **Enterprise Fund**

### **Responsibilities**

The Department of Public Works currently services almost 5,000 customers and is responsible for maintaining 105 miles of roadway, 80 miles of drainage ditches and subsurface pipe, 93 miles of potable water piping, 86 miles of sanitary sewer gravity and force main piping, 59 Sanitary sewer lift stations, 5 water wells, and 2 water towers. Our water division produces and treats 2 million gallons a day for public consumption.

### **Engineering**

#### **Goals**

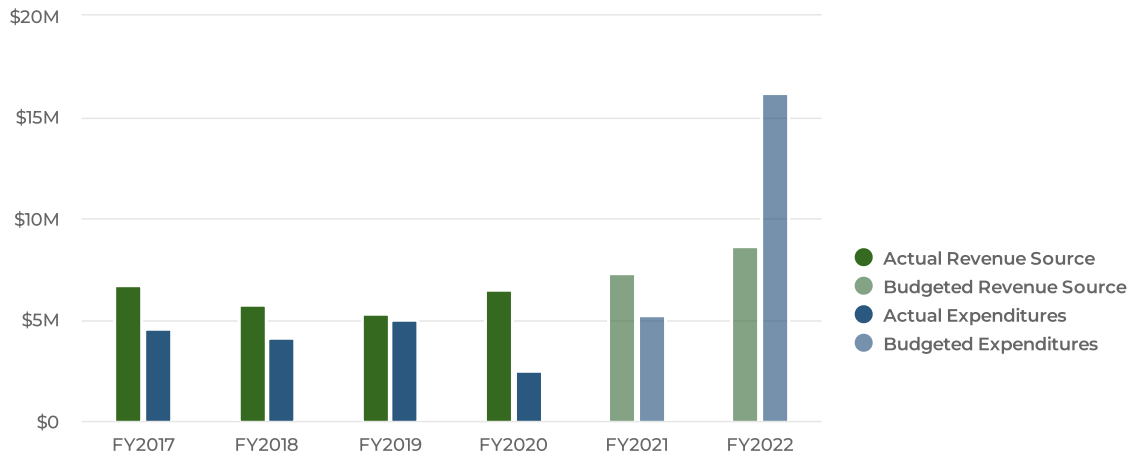
Review and implementation of large capital improvement projects with forethought to future, keeping within budgetary standards, communication with residents on individual complaints and capital projects, reviewing infrastructure for future projects. This department works with engineers, architects, and contractors working for the City for capital

projects and daily inspection of capital projects. They also assist the City Engineer in development of plans and specifications for projects. From June, 2020 – June, 2021, these projects included Task Orders 4, 5 and 6 of the 2018 Capital Roadway Project, rebidding of the Water and Sewer Maintenance contract, Evaluating of all roads and ditches in the city for future maintenance projects, Evaluate sewer lift stations for future projects, and evaluate drainage city to determine future maintenance projects.

Engineering assists Planning and Zoning Department with review and inspection of drainage on all new residential and commercial construction projects.

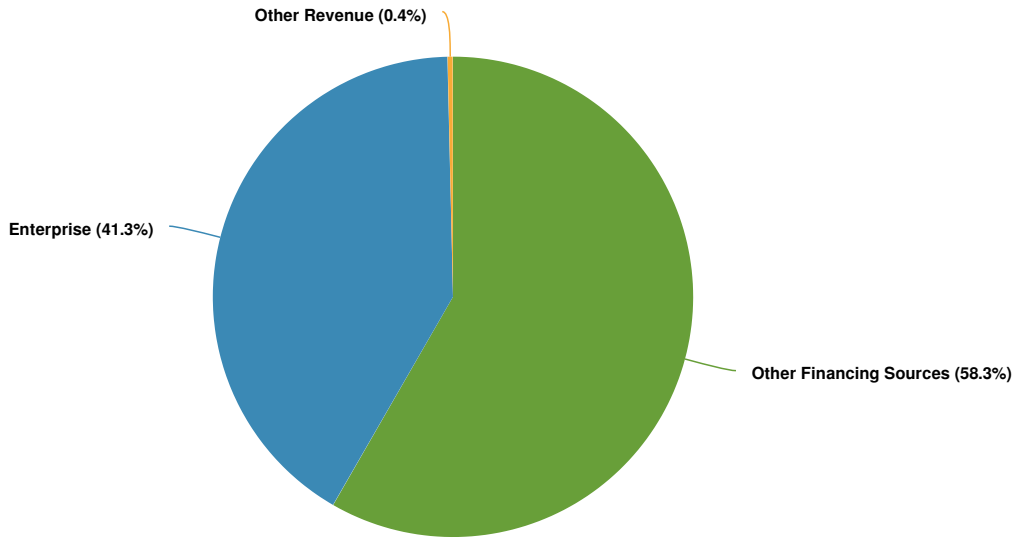
## Summary

The City of Mandeville is projecting \$8.67M of revenue in FY2022, which represents a 18.5% increase over the prior year. Budgeted expenditures are projected to increase by 188.4% or \$9.94M to \$15.22M in FY2022.

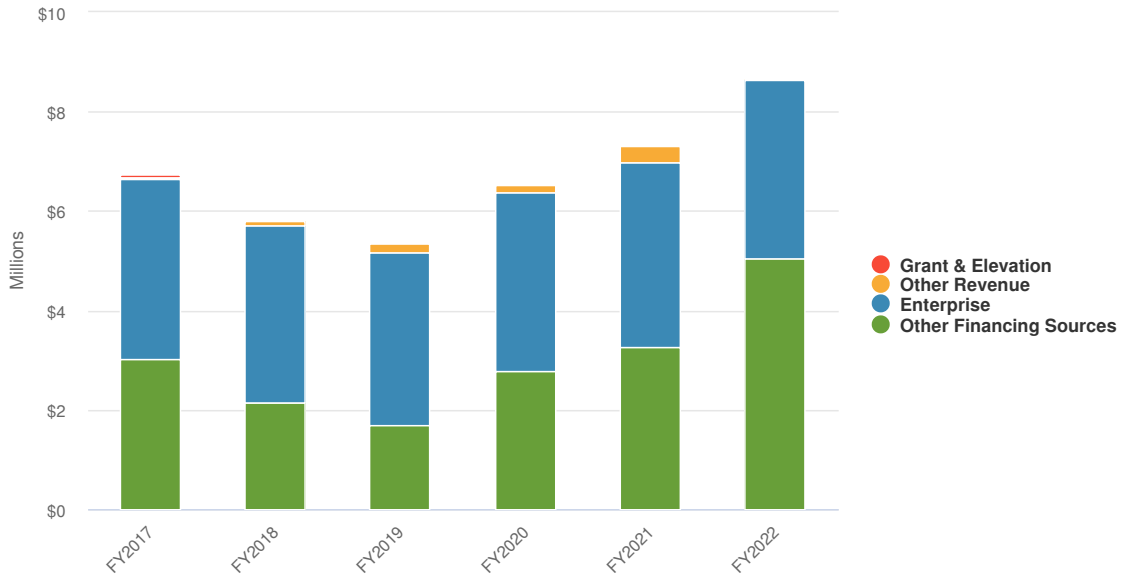


# Revenues by Source

## Projected 2022 Revenues by Source



## Budgeted and Historical 2022 Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Revenue Source</b>						
<b>Other Revenue</b>						
MISCELLANEOUS REVENUES	020-000-000-31200	\$4,222	\$0	\$1,645	\$0	-100%
INTEREST INCOME	020-000-000-31400	\$167,637	\$129,684	\$350,320	\$31,305	-100%

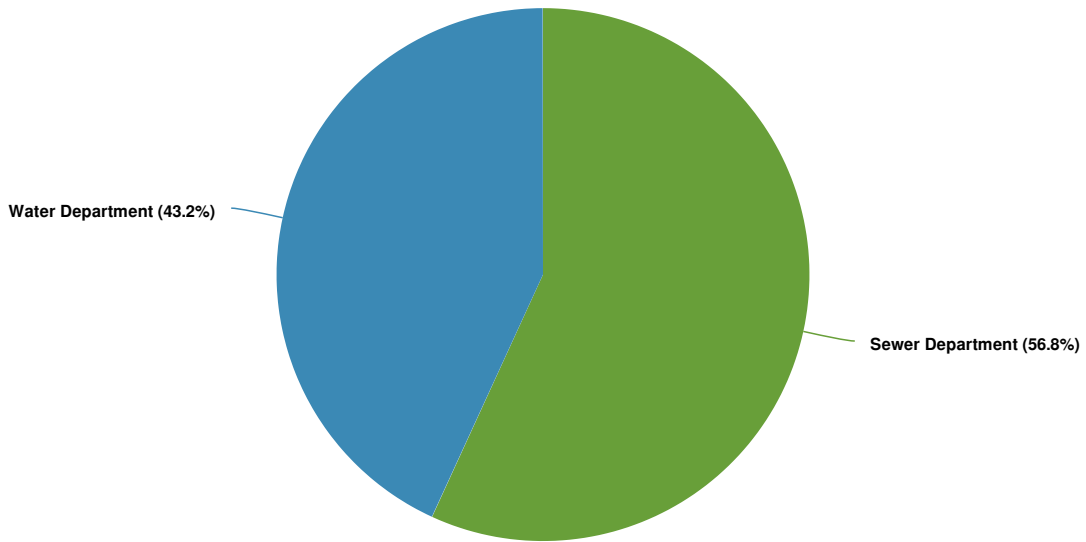


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Total Other Revenue:</b>		<b>\$171,858</b>	<b>\$129,684</b>	<b>\$351,965</b>	<b>\$31,305</b>	<b>-100%</b>
<b>Enterprise</b>						
WATER IMPACT FEES	020-000-000-33300	\$45,590	\$85,367	\$50,055	\$65,479	-100%
WATER INSPECTION FEES	020-000-000-33400	\$1,225	\$1,825	\$1,500	\$1,525	-100%
WATER FEES	020-000-000-33500	\$1,111,933	\$1,185,952	\$1,163,670	\$1,148,943	-100%
WATER TAPPING FEES	020-000-000-33600	\$19,905	\$33,380	\$26,000	\$26,643	-100%
WATER SERVICE CHARGES	020-000-000-33700	\$25,100	\$27,894	\$23,542	\$25,014	-100%
DELINQUENT FEES	020-000-000-33800	\$46,279	\$45,424	\$64,338	\$61,937	-100%
CONVENIENCE FEES	020-000-000-33900	-\$7,397	-\$10,898	\$6,425	\$0	-100%
SEWER FEES	020-000-000-35200	\$2,144,267	\$2,108,253	\$2,244,037	\$2,126,260	-100%
SEWER TAPPING FEES	020-000-000-35300	\$13,500	\$11,300	\$12,864	\$12,400	-100%
SEWER INSPECTION FEES	020-000-000-35400	\$1,100	\$975	\$1,200	\$1,038	-100%
SEWER IMPACT FEES	020-000-000-35500	\$37,790	\$70,767	\$60,000	\$54,279	-100%
DHH FEES	020-000-000-39900	\$57,416	\$58,299	\$55,000	\$57,858	-100%
<b>Total Enterprise:</b>		<b>\$3,496,707</b>	<b>\$3,618,539</b>	<b>\$3,708,631</b>	<b>\$3,581,376</b>	<b>-100%</b>
<b>Other Financing Sources</b>						
TRANS FROM SPEC SALES TAX	020-000-000-90400	\$1,677,381	\$2,765,510	\$3,259,048	\$5,057,620	-100%
<b>Total Other Financing Sources:</b>		<b>\$1,677,381</b>	<b>\$2,765,510</b>	<b>\$3,259,048</b>	<b>\$5,057,620</b>	<b>-100%</b>
<b>Total Revenue Source:</b>		<b>\$5,345,947</b>	<b>\$6,513,734</b>	<b>\$7,319,644</b>	<b>\$8,670,301</b>	<b>-100%</b>

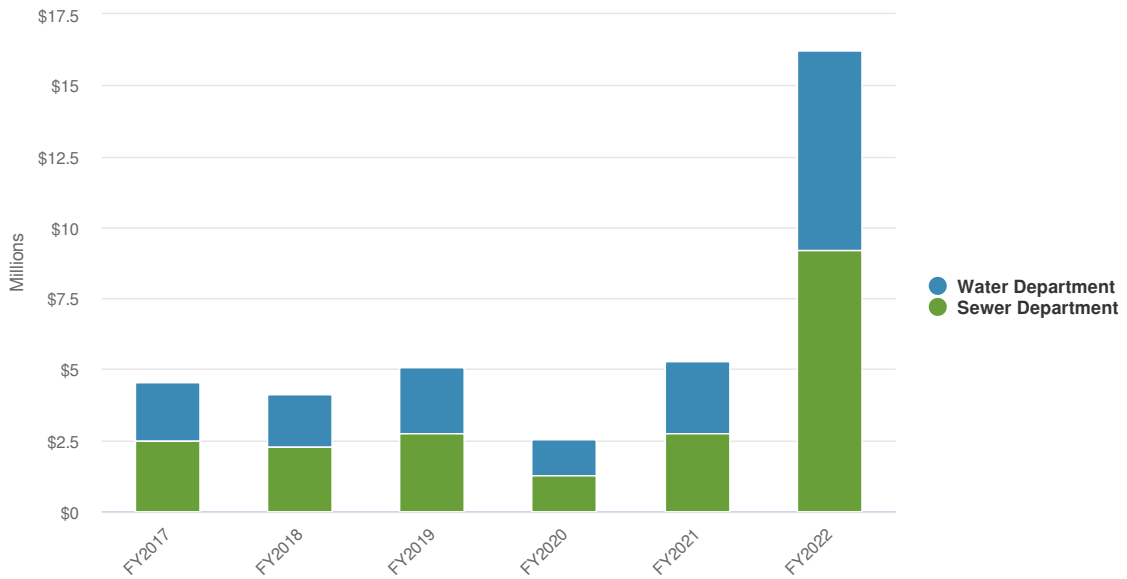


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Expenditures</b>						
<b>Water Department</b>						
<b>Wages and Benefits</b>						



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
SALARIES	020-211-000-40000	\$441,880	\$407,690	\$496,740	\$601,801	21.2%
OVERTIME	020-211-000-40100	\$54,885	\$32,928	\$57,663	\$43,808	-24%
FICA	020-211-000-40200	\$36,756	\$32,571	\$40,377	\$42,745	5.9%
RETIREMENT	020-211-000-40300	\$143,448	\$153,176	\$193,052	\$230,420	19.4%
HEALTH INSURANCE RETIREES	020-211-000-40301	\$41,364	\$15,751	\$18,213	\$18,822	3.3%
MEDICAL INSURANCE	020-211-000-40400	\$139,095	\$118,377	\$184,245	\$198,698	7.8%
WORKER'S COMPENSATION	020-211-000-40600	\$11,556	\$19,713	\$15,741	\$16,055	2%
<b>Total Wages and Benefits:</b>		<b>\$868,983</b>	<b>\$780,206</b>	<b>\$1,006,030</b>	<b>\$1,152,349</b>	<b>14.5%</b>
<b>Other Operating Expenditures</b>						
LICENSES & PERMITS	020-211-000-41000	\$68,024	\$50,402	\$55,000	\$55,000	0%
ENGINEERING FEES	020-211-000-41500	\$0	\$0	\$28,236	\$0	-100%
COMPUTER SUPPLIES & PROGRAMS	020-211-000-41600	\$42,544	\$77,549	\$88,180	\$147,512	67.3%
PUMPS MAINTENANCE	020-211-000-41700	\$5,866	\$4,266	\$15,000	\$15,000	0%
PURIFICATION CHEMICALS	020-211-000-41900	\$58,679	\$63,258	\$70,000	\$70,000	0%
MEMBERSHIP DUES & SUBS.	020-211-000-42100	\$610	\$1,945	\$2,000	\$2,000	0%
PRINTING	020-211-000-42200	\$18,711	\$20,040	\$18,850	\$20,040	6.3%
UTILITIES	020-211-000-42300	\$140,479	\$88,622	\$140,000	\$118,610	-15.3%
TELEPHONE	020-211-000-42400	\$8,109	\$8,250	\$9,032	\$8,804	-2.5%
INSURANCE GENERAL	020-211-000-42600	\$12,601	\$11,476	\$13,237	\$12,624	-4.6%
INSURANCE PROPERTY	020-211-000-42800	\$25,785	\$31,736	\$32,000	\$34,910	9.1%
MISCELLANEOUS	020-211-000-42900	\$0	-\$2	\$25	\$7,442	29,668%
OFFICE SUPPLIES	020-211-000-43000	\$1,763	\$1,998	\$1,800	\$2,000	11.1%
BUILDING MAINTENANCE	020-211-000-43200	\$8,377	\$11,943	\$10,445	\$12,000	14.9%
POSTAGE	020-211-000-44000	\$94	\$91	\$322	\$662	105.6%
TRAVEL CONVS. & CONFS.	020-211-000-44200	\$1,943	\$169	\$1,650	\$2,150	30.3%
CIVIL SERVICE	020-211-000-46500	\$1,135	\$1,179	\$10,000	\$13,870	38.7%





Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
RADIO MAINTENANCE	020-211-000-46600	\$0	\$0	\$3,500	\$3,500	0%
UNIFORMS	020-211-000-46700	\$4,248	\$4,931	\$6,500	\$6,500	0%
FUEL	020-211-000-46800	\$26,143	\$15,925	\$17,228	\$22,228	29%
INSURANCE VEHICLES	020-211-000-46900	\$6,486	\$7,050	\$8,000	\$8,000	0%
VEHICLE MAINTENANCE	020-211-000-47000	\$9,133	\$3,644	\$7,137	\$19,137	168.1%
EQUIPMENT MAINT. & SERVICE	020-211-000-47100	\$3,299	\$2,344	\$3,859	\$3,859	0%
EQUIPMENT RENTAL	020-211-000-47500	\$3,402	\$2,754	\$3,000	\$3,000	0%
CONTRACTED SERVICES	020-211-000-47600	\$44,499	\$11,862	\$55,000	\$55,000	0%
SMALL TOOLS & SUPPLIES	020-211-000-47700	\$6,780	\$6,366	\$10,049	\$17,049	69.7%
DEPRECIATION	020-211-000-48100	\$843,339	\$0	\$838,146	\$838,146	0%
CONNECTION SUPPLIES	020-211-000-48200	\$83,793	\$52,976	\$59,038	\$59,038	0%
TESTING	020-211-000-48300	\$9,606	\$4,282	\$6,463	\$6,463	0%
PLANT MAINTENANCE	020-211-000-48400	\$22,510	\$19,592	\$20,777	\$20,777	0%
TRAINING	020-211-000-48900	\$4,821	\$2,744	\$3,924	\$3,924	0%
EMERGENCY REPAIRS	020-211-000-49300	\$120	\$2,550	\$5,000	\$5,000	0%
<b>Total Other Operating Expenditures:</b>		<b>\$1,462,898</b>	<b>\$509,942</b>	<b>\$1,543,399</b>	<b>\$1,594,243</b>	<b>3.3%</b>
<b>Capital Outlay</b>						
Capital Outlay	020-211-000-88000				\$4,247,000	N/A
<b>Total Capital Outlay:</b>					<b>\$4,247,000</b>	<b>N/A</b>
<b>Total Water Department:</b>		<b>\$2,331,881</b>	<b>\$1,290,148</b>	<b>\$2,549,428</b>	<b>\$6,993,592</b>	<b>174.3%</b>
<b>Sewer Department</b>						
<b>Wages and Benefits</b>						
SALARIES	020-212-000-40000	\$223,233	\$182,970	\$265,607	\$335,059	26.1%
OVERTIME	020-212-000-40100	\$30,560	\$18,114	\$32,107	\$29,226	-9%
FICA	020-212-000-40200	\$18,302	\$14,361	\$20,828	\$24,257	16.5%
RETIREMENT	020-212-000-40300	\$85,989	\$68,526	\$101,755	\$128,793	26.6%
HEALTH INSURANCE RETIREES	020-212-000-40301	\$9,429	\$22,306	\$17,116	\$17,179	0.4%



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
MEDICAL INSURANCE	020-212-000-40400	\$116,441	\$94,490	\$171,096	\$148,173	-13.4%
WORKER'S COMPENSATION	020-212-000-40600	\$15,846	\$9,791	\$16,850	\$17,187	2%
<b>Total Wages and Benefits:</b>		<b>\$499,799</b>	<b>\$410,558</b>	<b>\$625,359</b>	<b>\$699,874</b>	<b>11.9%</b>
<b>Other Operating Expenditures</b>						
LICENSES & PERMITS	020-212-000-41000	\$21,982	\$12,684	\$14,141	\$14,141	0%
ENGINEERING FEES	020-212-000-41500	\$0	\$0	\$93,592	\$0	-100%
COMPUTER SUPPLIES & PROGRAMS	020-212-000-41600	\$18,957	\$29,934	\$48,599	\$98,782	103.3%
PUMPS MAINTENANCE	020-212-000-41700	\$55,414	\$80,841	\$63,694	\$66,533	4.5%
PURIFICATION CHEMICALS	020-212-000-41900	\$45,260	\$54,430	\$60,000	\$60,000	0%
MEMBERSHIP DUES & SUBS.	020-212-000-42100	\$260	\$130	\$481	\$471	-2.1%
PRINTING	020-212-000-42200	\$18,349	\$19,815	\$18,121	\$19,000	4.9%
UTILITIES	020-212-000-42300	\$359,669	\$285,438	\$283,439	\$318,470	12.4%
TELEPHONE	020-212-000-42400	\$6,247	\$6,347	\$7,148	\$7,007	-2%
INSURANCE GENERAL	020-212-000-42600	\$8,821	\$7,651	\$12,165	\$13,167	8.2%
INSURANCE PROPERTY	020-212-000-42800	\$8,782	\$10,821	\$11,000	\$11,000	0%
OFFICE SUPPLIES	020-212-000-43000	\$512	\$328	\$650	\$568	-12.6%
BUILDING MAINTENANCE	020-212-000-43200	\$5,955	\$6,612	\$6,500	\$6,500	0%
POSTAGE	020-212-000-44000	\$88	\$33	\$369	\$369	0%
TRAVEL CONVS. & CONFS.	020-212-000-44200	\$984	\$2,036	\$2,000	\$2,000	0%
CIVIL SERVICE	020-212-000-46500	\$998	\$1,015	\$4,556	\$12,921	183.6%
RADIO MAINTENANCE	020-212-000-46600	\$0	\$0	\$2,000	\$1,000	-50%
UNIFORMS	020-212-000-46700	\$3,233	\$3,916	\$4,877	\$4,877	0%
FUEL	020-212-000-46800	\$22,766	\$17,980	\$20,000	\$20,000	0%
INSURANCE VEHICLES	020-212-000-46900	\$5,796	\$5,768	\$6,500	\$6,500	0%
VEHICLE MAINTENANCE	020-212-000-47000	\$7,756	\$5,697	\$10,000	\$15,000	50%
EQUIP.-MAINT. & SERVICE	020-212-000-47100	\$22,020	\$10,297	\$20,000	\$20,000	0%

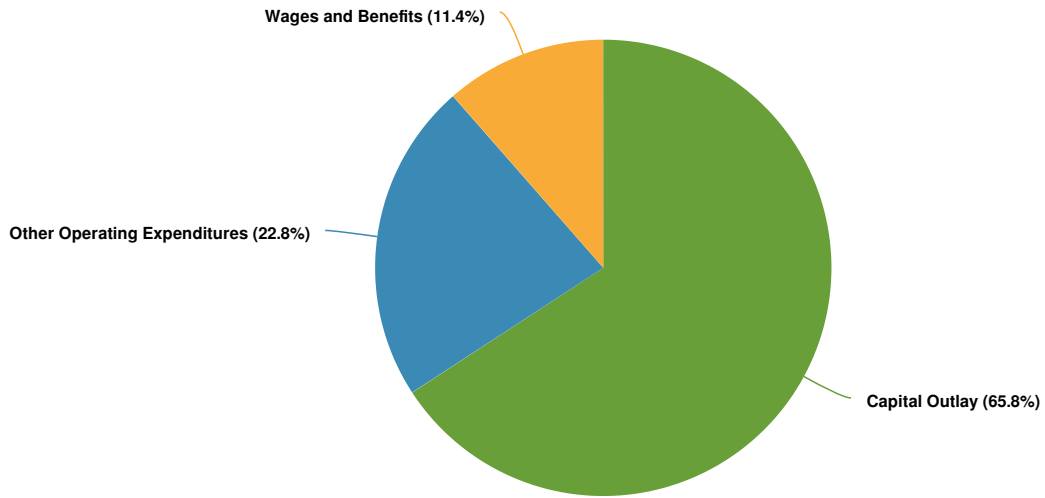


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
EQUIPMENT RENTAL	020-212-000-47500	\$1,488	\$1,555	\$2,000	\$2,000	0%
CONTRACTED SERVICES	020-212-000-47600	\$61,239	\$44,508	\$93,508	\$70,762	-24.3%
SMALL TOOLS & SUPPLIES	020-212-000-47700	\$6,566	\$4,796	\$7,361	\$6,986	-5.1%
SAND ASPHALT & GRAVEL	020-212-000-48000	\$0	\$50	\$100	\$100	0%
DEPRECIATION	020-212-000-48100	\$1,325,791	\$0	\$1,029,117	\$1,029,117	0%
CONNECTION SUPPLIES	020-212-000-48200	\$33,823	\$1,327	\$10,813	\$18,882	74.6%
TESTING	020-212-000-48300	\$143,191	\$154,899	\$155,000	\$155,000	0%
PLANT MAINTENANCE	020-212-000-48400	\$34,529	\$79,198	\$89,372	\$99,652	11.5%
TRAINING	020-212-000-48900	\$4,093	\$3,695	\$4,500	\$4,500	0%
EMERGENCY REPAIRS	020-212-000-49300	\$1,723	\$0	\$5,000	\$10,000	100%
EMERGENCY EXPENSE	020-212-000-49900	\$0	\$0	\$14,930	\$0	-100%
<b>Total Other Operating Expenditures:</b>		<b>\$2,226,290</b>	<b>\$851,802</b>	<b>\$2,101,534</b>	<b>\$2,095,305</b>	<b>-0.3%</b>
<b>Capital Outlay</b>						
Capital Outlay	020-212-000-88000				\$6,416,240	N/A
<b>Total Capital Outlay:</b>					<b>\$6,416,240</b>	<b>N/A</b>
<b>Total Sewer Department:</b>		<b>\$2,726,089</b>	<b>\$1,262,360</b>	<b>\$2,726,893</b>	<b>\$9,211,420</b>	<b>237.8%</b>
<b>Total Expenditures:</b>		<b>\$5,057,970</b>	<b>\$2,552,508</b>	<b>\$5,276,322</b>	<b>\$16,205,012</b>	<b>207.1%</b>

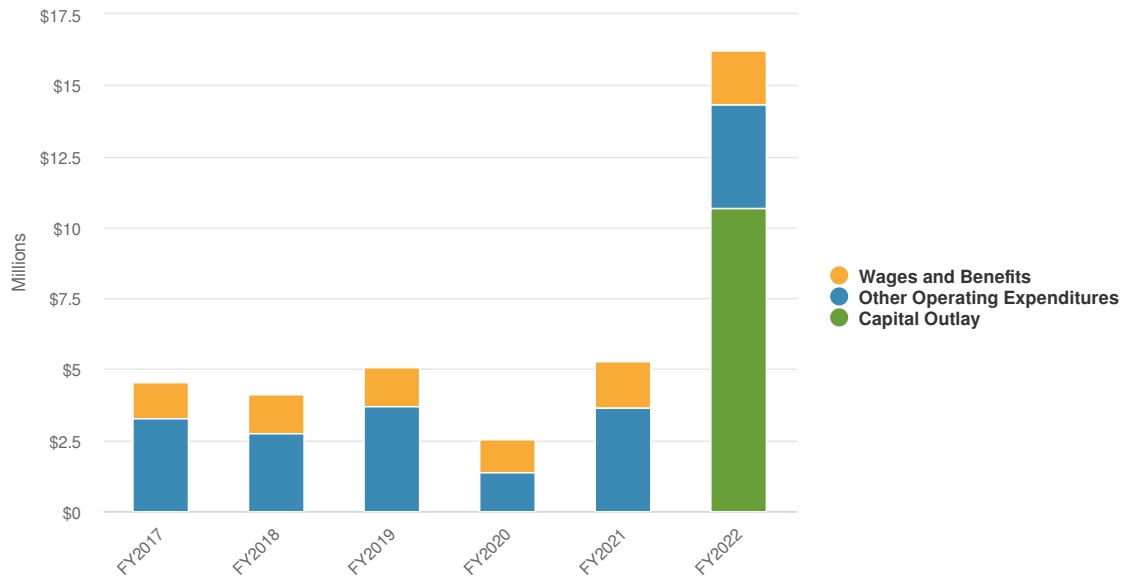


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
Expense Objects					
Wages and Benefits					
Water Department	\$868,983	\$780,206	\$1,006,030	\$1,152,349	14.5%



Name	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
Sewer Department	\$499,799	\$410,558	\$625,359	\$699,874	11.9%
<b>Total Wages and Benefits:</b>	<b>\$1,368,782</b>	<b>\$1,190,764</b>	<b>\$1,631,389</b>	<b>\$1,852,224</b>	<b>13.5%</b>
Other Operating Expenditures					
Water Department	\$1,462,898	\$509,942	\$1,543,399	\$1,594,243	3.3%
Sewer Department	\$2,226,290	\$851,802	\$2,101,534	\$2,095,305	-0.3%
<b>Total Other Operating Expenditures:</b>	<b>\$3,689,188</b>	<b>\$1,361,744</b>	<b>\$3,644,932</b>	<b>\$3,689,549</b>	<b>1.2%</b>
Capital Outlay					
Water Department				\$4,247,000	N/A
Sewer Department				\$6,416,240	N/A
<b>Total Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,663,240</b>	<b>N/A</b>
<b>Total Expense Objects:</b>	<b>\$5,057,970</b>	<b>\$2,552,508</b>	<b>\$5,276,322</b>	<b>\$16,205,012</b>	<b>207.1%</b>



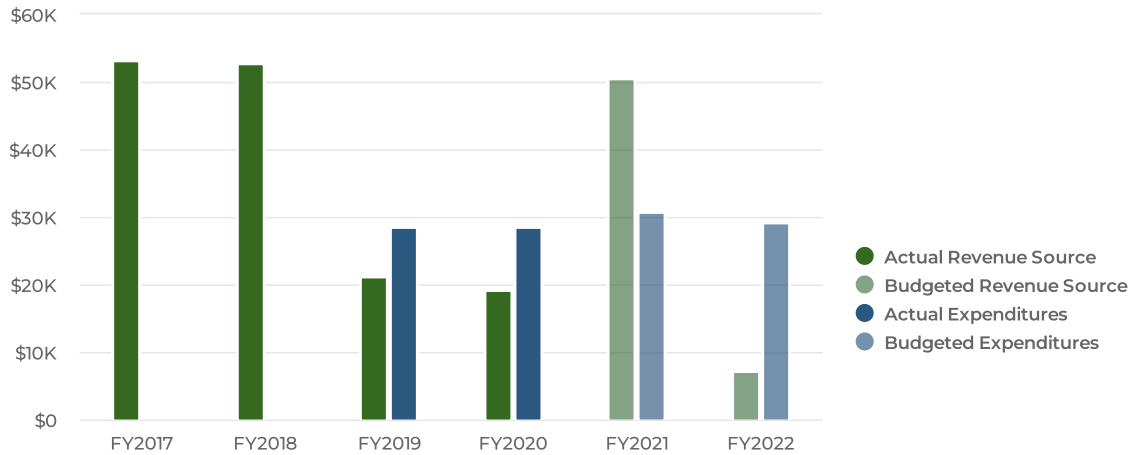


## Tax Collector

This fund receives the Ad Valorem Tax collections and distributes the funds to the General Fund after payment of related administration costs for the collection of the tax.

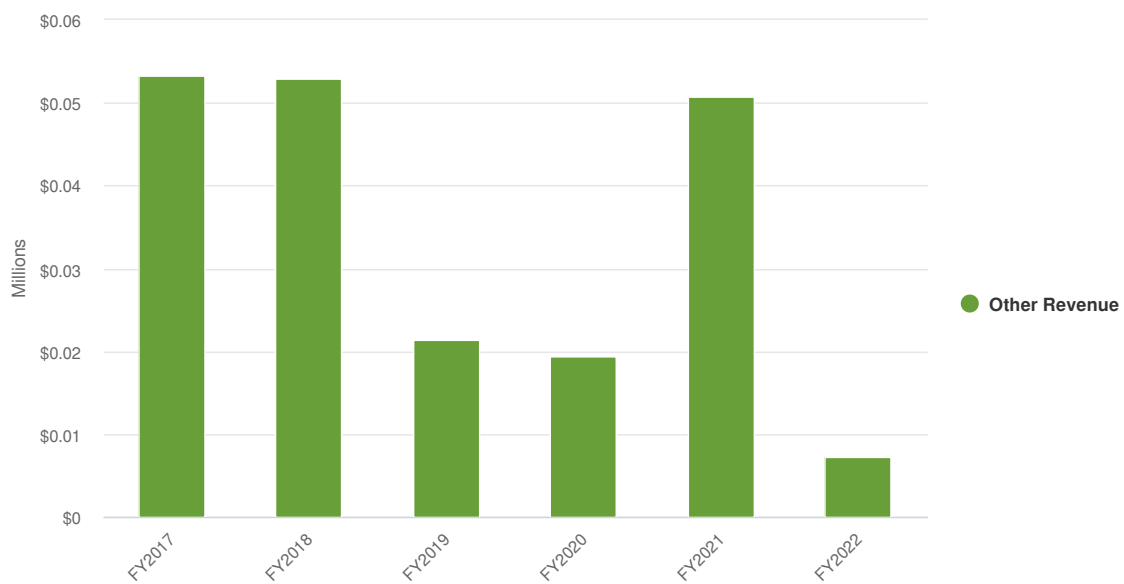
### Summary

The City of Mandeville is projecting \$7.3K of revenue in FY2022, which represents a 85.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.1% or \$1.57K to \$29.24K in FY2022.



### Revenues by Source

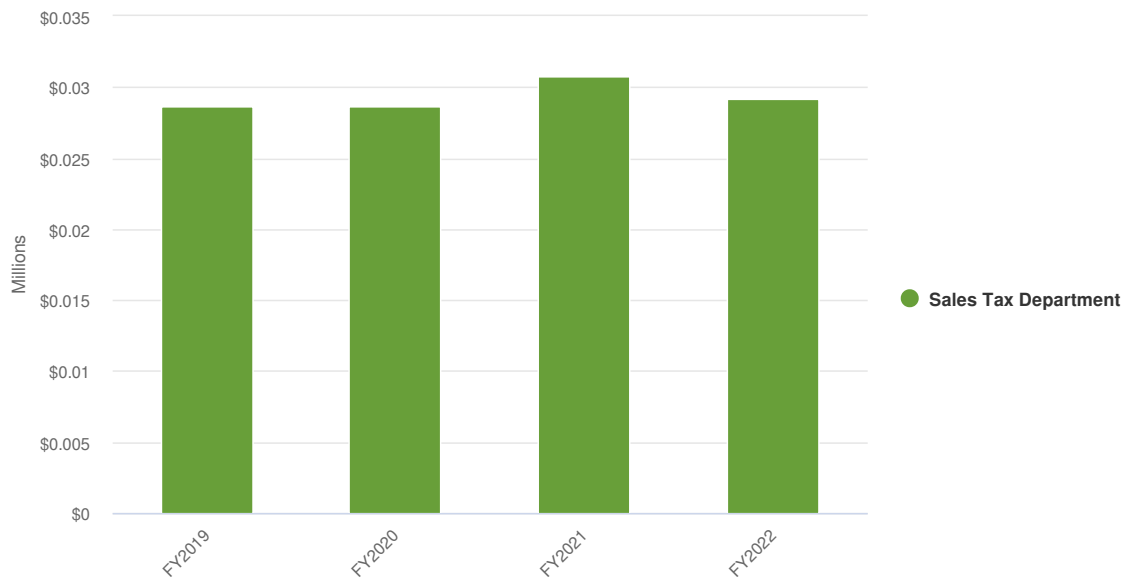
#### Budgeted and Historical 2022 Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Revenue Source</b>						
<b>Other Revenue</b>						
TAXES COLLECTED-CURRENT	030-000-000-30200	\$3,055	\$0	\$27,921	\$0	-100%
INT. COLLECTED-DEL. BILLS	030-000-000-30500	\$3,807	\$3,704	\$2,608	\$3,000	15%
BACK TAXES	030-000-000-30600	\$451	\$1,360	\$1,340	\$1,500	11.9%
INTEREST INCOME	030-000-000-31400	\$14,046	\$14,310	\$18,796	\$2,800	-85.1%
<b>Total Other Revenue:</b>		<b>\$21,360</b>	<b>\$19,374</b>	<b>\$50,665</b>	<b>\$7,300</b>	<b>-85.6%</b>
<b>Total Revenue Source:</b>		<b>\$21,360</b>	<b>\$19,374</b>	<b>\$50,665</b>	<b>\$7,300</b>	<b>-85.6%</b>

## Expenditures by Function

### Budgeted and Historical Expenditures by Function



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Expenditures</b>						
<b>Sales Tax Department</b>						
MISCELLANEOUS	030-000-000-42900	\$144	\$120	\$115	\$235	104.5%
BILLING SUPPLIES & EXP.	030-000-000-49000	\$28,522	\$28,552	\$30,690	\$29,000	-5.5%
<b>Total Sales Tax Department:</b>		<b>\$28,666</b>	<b>\$28,672</b>	<b>\$30,805</b>	<b>\$29,235</b>	<b>-5.1%</b>
<b>Total Expenditures:</b>		<b>\$28,666</b>	<b>\$28,672</b>	<b>\$30,805</b>	<b>\$29,235</b>	<b>-5.1%</b>



This fund is used to account for the proceeds of the City's 2.5% sales and use tax and the State, Parish and Municipal Motor Vehicle sales tax.

1% of the sales tax is authorized for any lawful corporate purpose. This tax was enacted at an election held on August 18, 1959 and was rededicated at an election held on November 19, 2011. The term is perpetual and these funds are transferred to the General Fund.

1% of the sales tax was enacted at an election held on November 4, 1986 and May 1, 1999. It was rededicated at an election held on November 4, 2014. It expires December 31, 2029.

50% of this tax can be used for any lawful corporate purpose and these funds are transferred to the General Fund.



## **Sales Tax Fund**

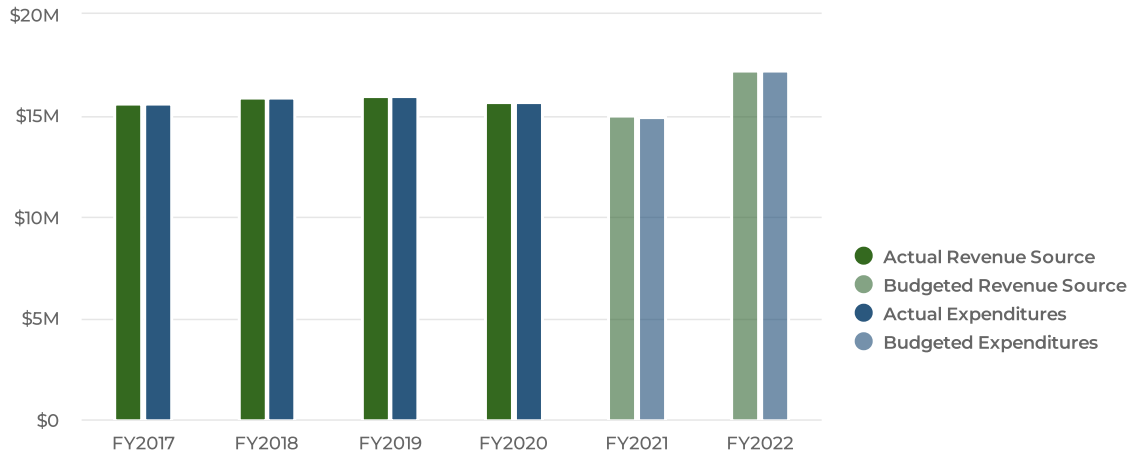
50% of this tax is dedicated to constructing, acquiring, extending, improving, equipping, repairing, operating and/or maintaining sewers and sewerage disposal works, waterworks improvements, streets, drains and drainage facilities and flood protection (including the payment of salaries and acquiring of all necessary land, equipment and furnishings). This portion of the sales tax is transferred to the Special Sales Tax Fund.

½% of the sales tax was enacted at an election held on January 20, 2001 and continued at elections held on March 27, 2010 and August 15, 2020. These proceeds are for the purpose of (i) paving, improving, repairing and maintaining streets (including sidewalks and bike paths) in the City, (ii) repairing and maintaining existing bridges in the City, and (iii) constructing, acquiring and maintaining roadside drainage improvements in the City. These funds are transferred to the Street Construction Fund.

## **Summary**

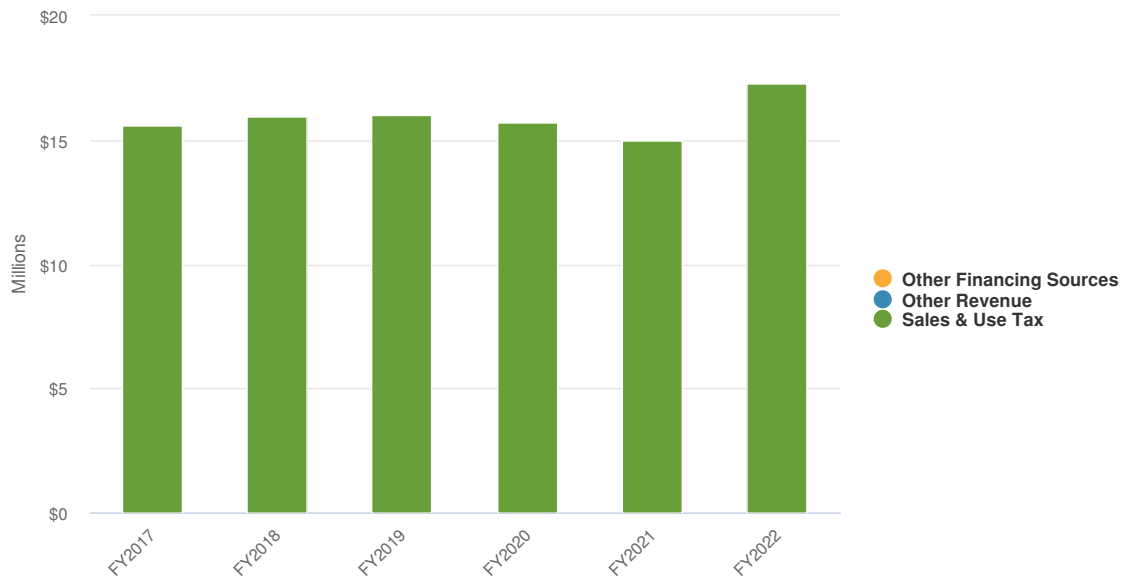
The City of Mandeville is projecting \$17.28M of revenue in FY2022, which represents a 15.1% increase over the prior year. Budgeted expenditures are projected to increase by 15.2% or \$2.28M to \$17.27M in FY2022.





## Revenues by Source

### Budgeted and Historical 2022 Revenues by Source



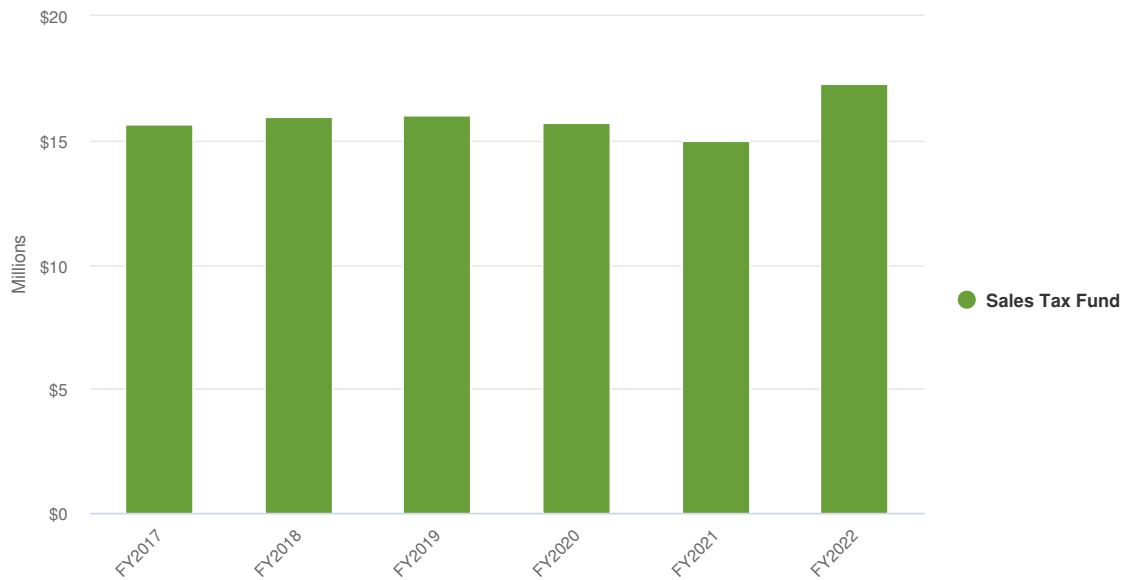
Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Revenue Source</b>						
<b>Other Revenue</b>						
INTEREST INCOME	040-000-000-31400	\$20,092	\$13,191	\$7,188	\$1,255	-82.5%
<b>Total Other Revenue:</b>		<b>\$20,092</b>	<b>\$13,191</b>	<b>\$7,188</b>	<b>\$1,255</b>	<b>-82.5%</b>
<b>Sales &amp; Use Tax</b>						



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
SALES & USE TAX	040-000-000-35500	\$15,983,874	\$15,703,934	\$14,997,565	\$17,274,326	15.2%
<b>Total Sales &amp; Use Tax:</b>		<b>\$15,983,874</b>	<b>\$15,703,934</b>	<b>\$14,997,565</b>	<b>\$17,274,326</b>	<b>15.2%</b>
<b>Other Financing Sources</b>						
DUE TO DIST 3	040-000-000-90100	\$0	\$0	\$0	\$0	0%
<b>Total Other Financing Sources:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>		<b>\$16,003,966</b>	<b>\$15,717,125</b>	<b>\$15,004,753</b>	<b>\$17,275,581</b>	<b>15.1%</b>

## Expenditures by Function

### Budgeted and Historical Expenditures by Function



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Expenditures</b>						
<b>Sales Tax Fund</b>						
COLLECTION EXPENSE	040-000-000-41000	\$184,117	\$180,585	\$172,472	\$198,655	15.2%
MISCELLANEOUS	040-000-000-42900	\$3,823	\$0	\$1,244		-100%
TRANS TO CAP PROJ-STREETS	040-000-000-90400	\$2,703,715	\$2,661,955	\$2,618,728	\$2,902,864	10.9%
TRANSFER TO GENERAL FUND	040-000-000-90600	\$8,111,144	\$7,985,866	\$7,856,184	\$8,708,592	10.9%
TRANS. TO SPEC. SALES TAX	040-000-000-90800	\$2,669,039	\$2,661,955	\$2,618,728	\$2,902,864	10.9%



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
TRANSFER DISTRICT 3 SALES TAX	040-000-000-91100	\$2,332,128	\$2,213,571	\$1,731,453	\$2,561,351	47.9%
<b>Total Sales Tax Fund:</b>		<b>\$16,003,966</b>	<b>\$15,703,934</b>	<b>\$14,998,809</b>	<b>\$17,274,326</b>	<b>15.2%</b>
<b>Total Expenditures:</b>		<b>\$16,003,966</b>	<b>\$15,703,934</b>	<b>\$14,998,809</b>	<b>\$17,274,326</b>	<b>15.2%</b>



This fund is used to account for ½% of the rededicated 1% sales and use tax as per the election on November 7, 2014 and the State, Parish and Municipal Motor Vehicle sales tax transferred from the Sales Tax Fund. 1% became effective at an election held on November 4, 1986 and May 1, 1999.

These funds are to be used for the purpose of constructing, acquiring, extending, improving, equipping, repairing, operating and/or maintaining sewers and sewerage disposal works, waterworks improvements, streets, drains and drainage facilities and flood protection (including the payment of salaries and acquiring of all necessary land, equipment and furnishings).

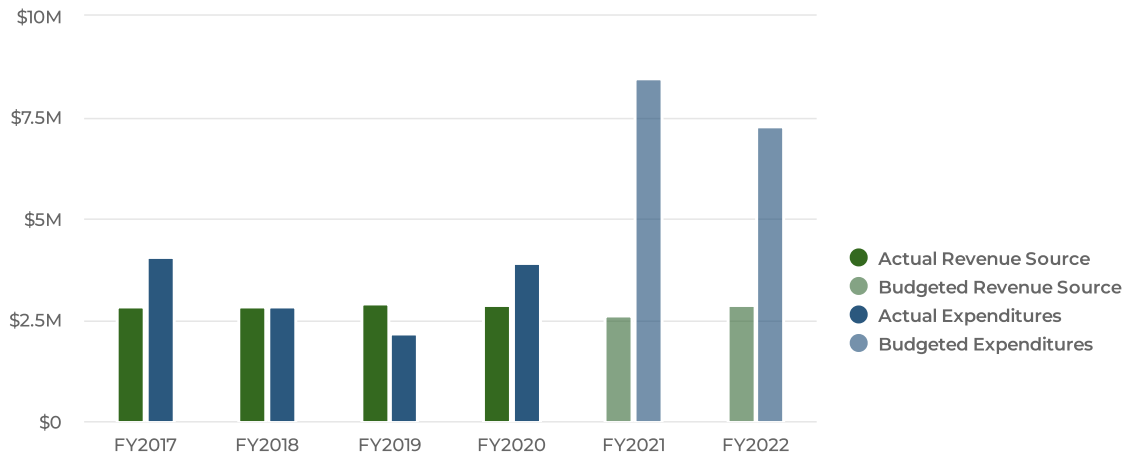


## Special Sales Fund

All monies remaining in the Special Sales Tax Fund on the 20th day of each month in excess of all reasonable and necessary expenses of collection and administration of the tax for the current month and for prior months during which the required payments may not have been made, shall be considered surplus. Such surplus may be used by the issuer for any of the purposes for which the imposition of the tax is authorized or for the purpose of retiring bonds in advance of their maturities.

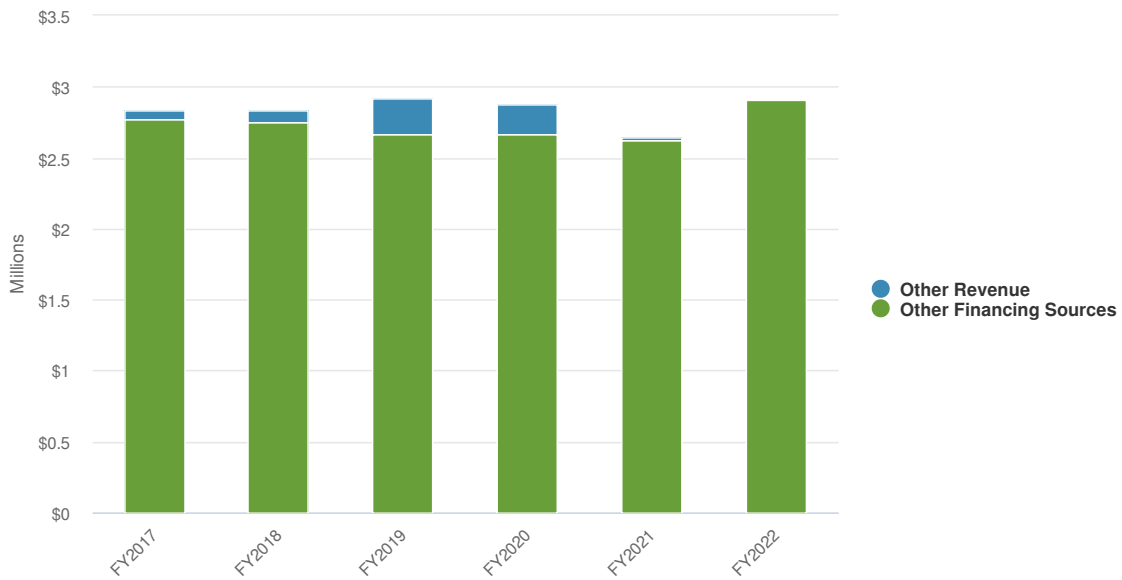
### Summary

The City of Mandeville is projecting \$2.91M of revenue in FY2022, which represents a 9.8% increase over the prior year. Budgeted expenditures are projected to decrease by 14.2% or \$1.21M to \$7.29M in FY2022.



### Revenues by Source

### Budgeted and Historical 2022 Revenues by Source

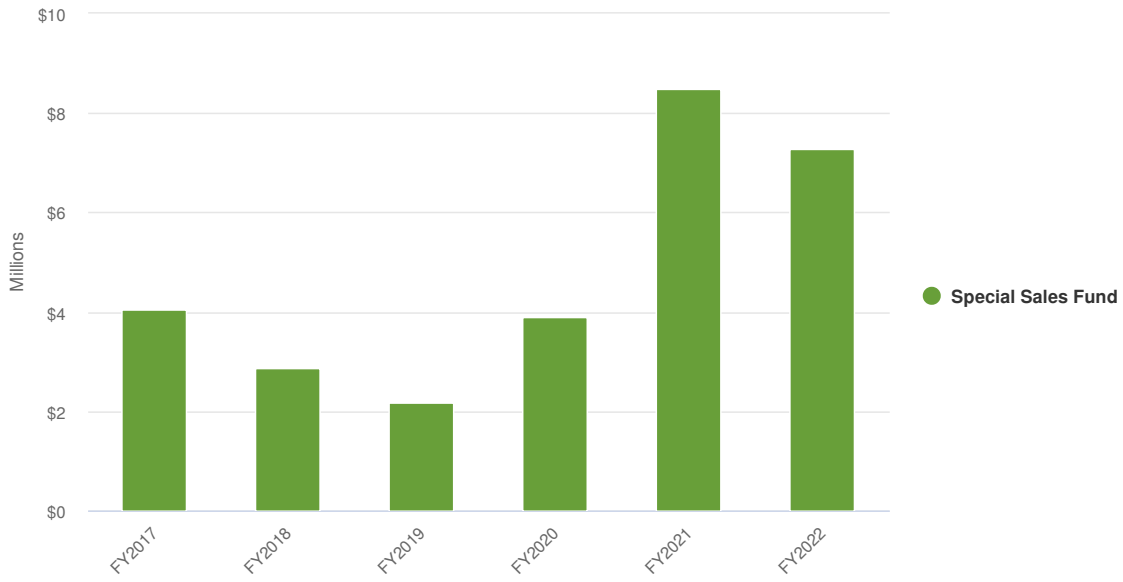


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Revenue Source</b>						
<b>Other Revenue</b>						
INTEREST INCOME	050-000-000-31400	\$245,004	\$217,153	\$29,194	\$4,434	-84.8%
<b>Total Other Revenue:</b>		<b>\$245,004</b>	<b>\$217,153</b>	<b>\$29,194</b>	<b>\$4,434</b>	<b>-84.8%</b>
<b>Other Financing Sources</b>						
TRANS. FROM SALES TAX	050-000-000-90100	\$2,669,039	\$2,661,955	\$2,618,728	\$2,902,864	10.9%
<b>Total Other Financing Sources:</b>		<b>\$2,669,039</b>	<b>\$2,661,955</b>	<b>\$2,618,728</b>	<b>\$2,902,864</b>	<b>10.9%</b>
<b>Total Revenue Source:</b>		<b>\$2,914,043</b>	<b>\$2,879,108</b>	<b>\$2,647,922</b>	<b>\$2,907,298</b>	<b>9.8%</b>

### Expenditures by Function



### Budgeted and Historical Expenditures by Function



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
Expenditures						
Special Sales Fund		\$2,182,252	\$3,912,159	\$8,492,967	\$7,286,584	-14.2%
<b>Total Expenditures:</b>		<b>\$2,182,252</b>	<b>\$3,912,159</b>	<b>\$8,492,967</b>	<b>\$7,286,584</b>	<b>-14.2%</b>



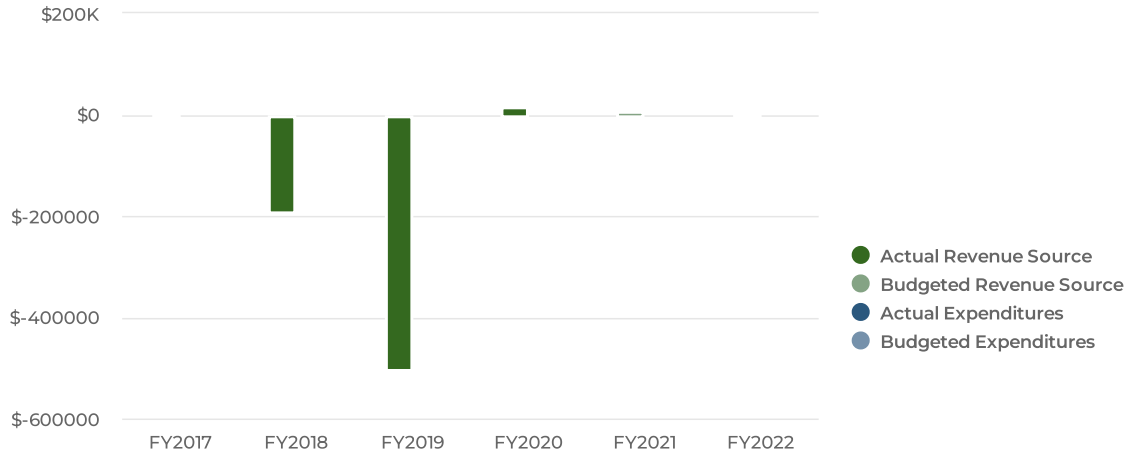


## Reserve Fund

This fund is related to outstanding bonds and debt servicing. The City currently has no debt.

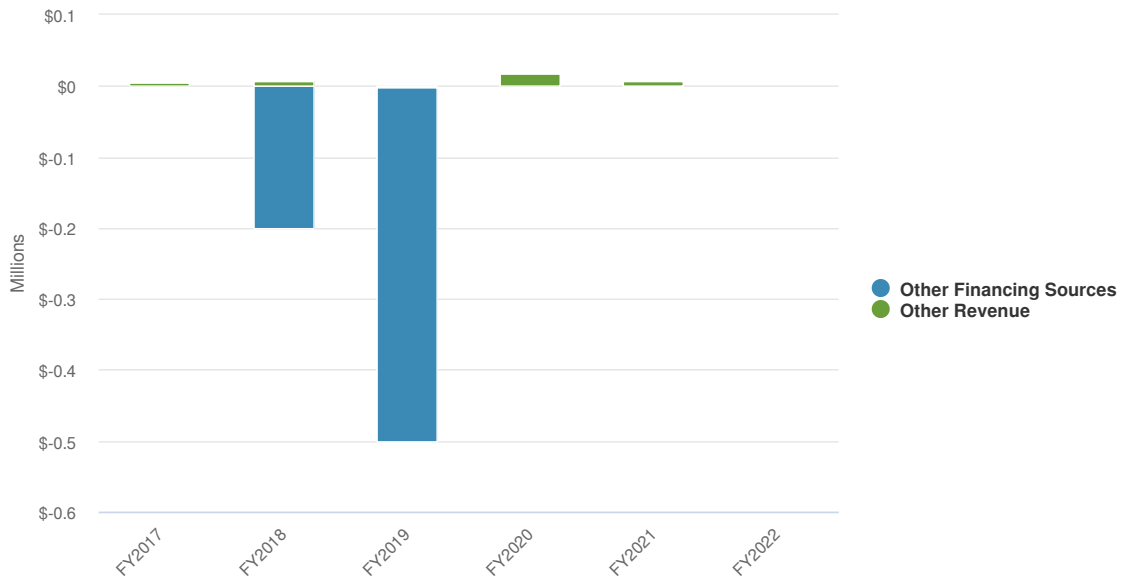
### Summary

The City of Mandeville is projecting \$760 of revenue in FY2022, which represents a 88.6% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2022.



### Revenues by Source

#### Budgeted and Historical 2022 Revenues by Source



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Revenue Source</b>						
<b>Other Revenue</b>						
INTEREST INCOME	051-000-000-31400	-\$1,249	\$17,770	\$6,692	\$760	-88.6%
<b>Total Other Revenue:</b>		<b>-\$1,249</b>	<b>\$17,770</b>	<b>\$6,692</b>	<b>\$760</b>	<b>-88.6%</b>
<b>Other Financing Sources</b>						
TRANSFER- SINKING FUND	051-000-000-90100	-\$500,000	\$0	\$0	\$0	0%
<b>Total Other Financing Sources:</b>		<b>-\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>		<b>-\$501,249</b>	<b>\$17,770</b>	<b>\$6,692</b>	<b>\$760</b>	<b>-88.6%</b>





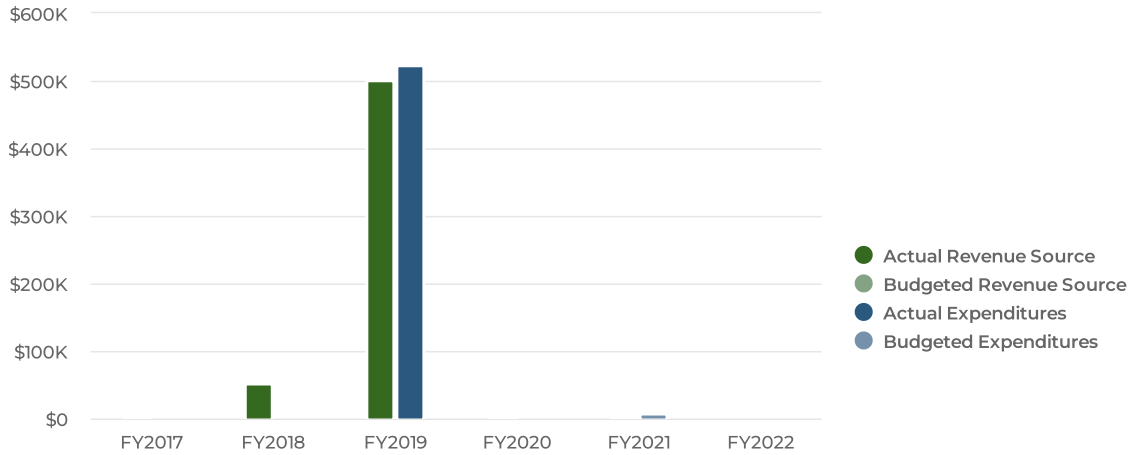


# Sinking Fund

This fund is related to outstanding bonds and debt servicing. The City currently has no debt.

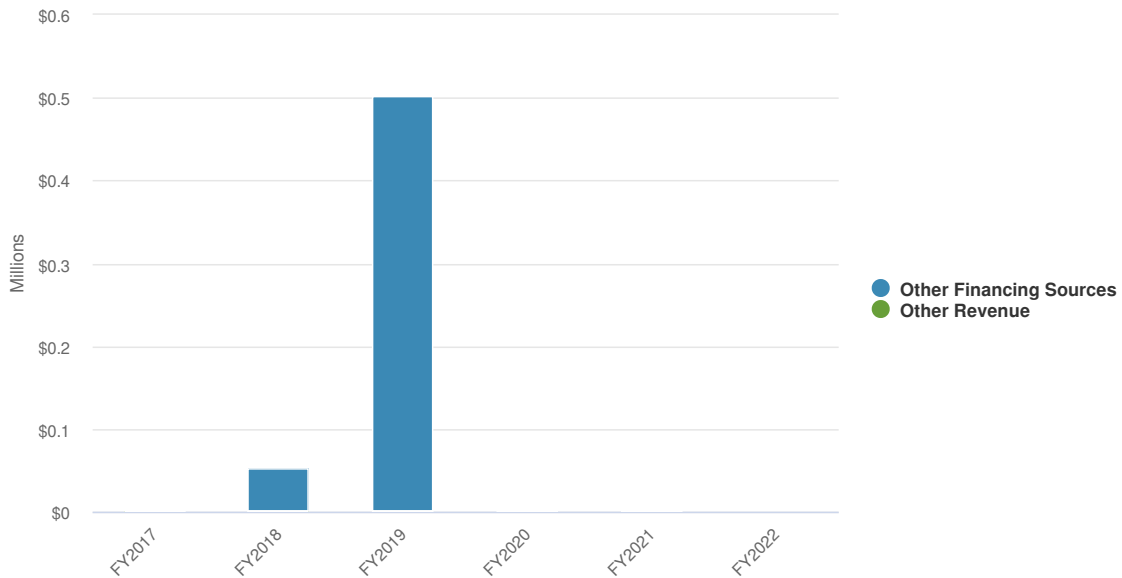
## Summary

The City of Mandeville is projecting \$80 of revenue in FY2022, which represents a 92.9% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2022.



## Revenues by Source

### Budgeted and Historical 2022 Revenues by Source



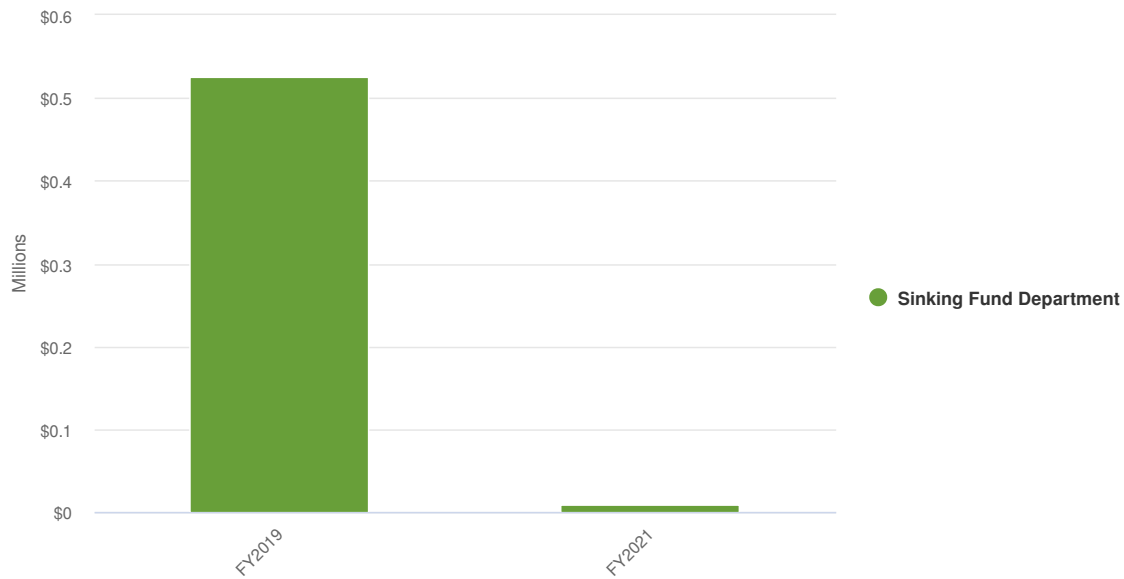
Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Revenue Source</b>						
<b>Other Revenue</b>						
INTEREST INCOME	052-000-000-31400	\$2,614	\$1,496	\$1,119	\$80	-100%
<b>Total Other Revenue:</b>		<b>\$2,614</b>	<b>\$1,496</b>	<b>\$1,119</b>	<b>\$80</b>	<b>-100%</b>
<b>Other Financing Sources</b>						
TRANS FROM SPEC SALES TAX	052-000-000-90400	\$500,000	\$0	\$0	\$0	N/A
<b>Total Other Financing Sources:</b>		<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total Revenue Source:</b>		<b>\$502,614</b>	<b>\$1,496</b>	<b>\$1,119</b>	<b>\$80</b>	<b>-100%</b>

## Expenditures by Function

### Budgeted and Historical Expenditures by Function



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	% Change
<b>Expenditures</b>					
<b>Sinking Fund Department</b>					
MISCELLANEOUS	052-000-000-42900	\$350	\$0	\$0	N/A
PRINCIPAL RETIREMENT	052-000-000-49200	\$515,000	\$0	\$0	N/A
BOND INTEREST EXPENSE	052-000-000-49300	\$9,914	\$0	\$0	N/A
PAYING AGENT FEES	052-000-000-49400	\$0	\$0	\$9,914	-100%
<b>Total Sinking Fund Department:</b>		<b>\$525,264</b>	<b>\$0</b>	<b>\$9,914</b>	<b>-100%</b>

Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	% Change
<b>Total Expenditures:</b>		<b>\$525,264</b>	<b>\$0</b>	<b>\$9,914</b>	<b>-100%</b>



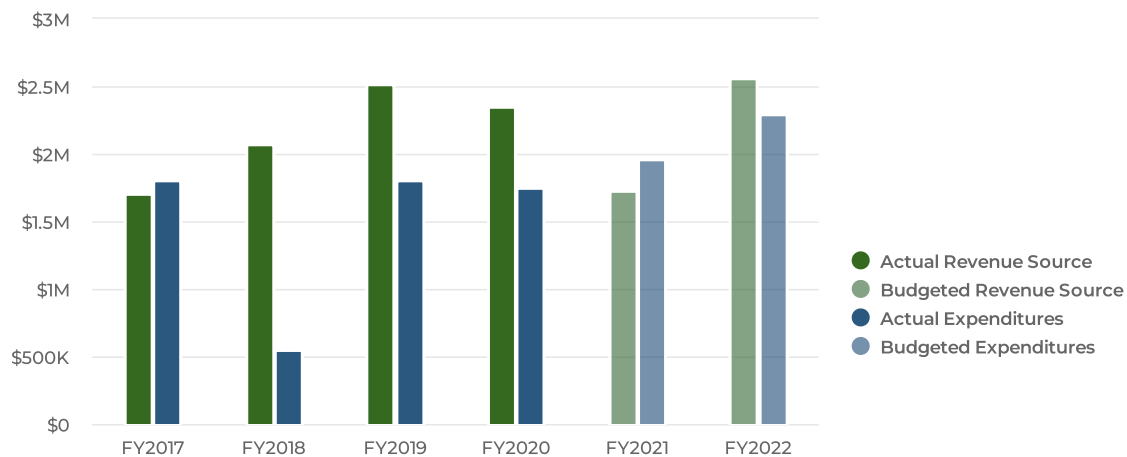


## District 3 Sales Tax

This fund is used to account for the portion of the St. Tammany Parish 2% sales and use tax transferred from the Sales Tax Fund to be used for Sales Tax District 3 of St. Tammany Parish to provide improvements to include constructing, acquiring, extending, improving, maintaining, and/or, operating: (i) roads, streets, and bridges and; (ii) drains and drainage facilities for the benefit of the District, including acquiring all necessary land, equipment and furnishings for any of said public works, improvements and facilities, and further including allocation of funds under intergovernmental agreements with municipalities relating to annexations, revenue sharing areas and growth management areas to be used by said municipalities for any one or more of the aforesaid purposes; and to fund the proceeds into bonds from time to time for any of said projects to the extent and in the manner permitted by the laws of Louisiana. In April 2012, the Parish and the City amended the Sales Tax Enhancement Plan dated effective September 20, 1990, as amended by an agreement dated March 27, 2003, to allow for the joint projects within the growth management area.

### Summary

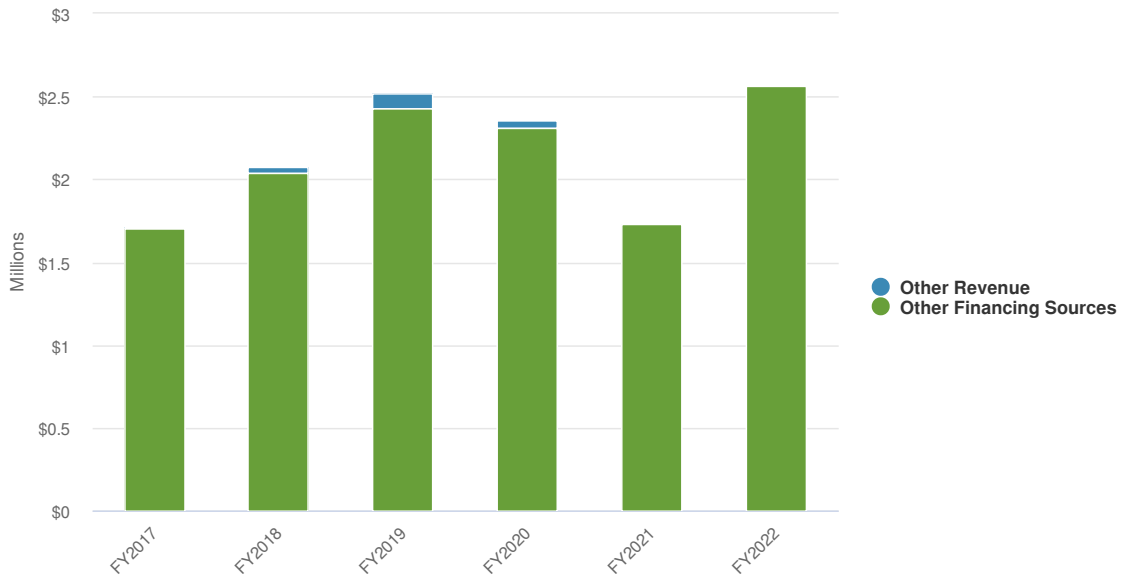
The City of Mandeville is projecting \$2.57M of revenue in FY2022, which represents a 47.7% increase over the prior year. Budgeted expenditures are projected to increase by 17.3% or \$338.9K to \$2.3M in FY2022.



### Revenues by Source



### Budgeted and Historical 2022 Revenues by Source

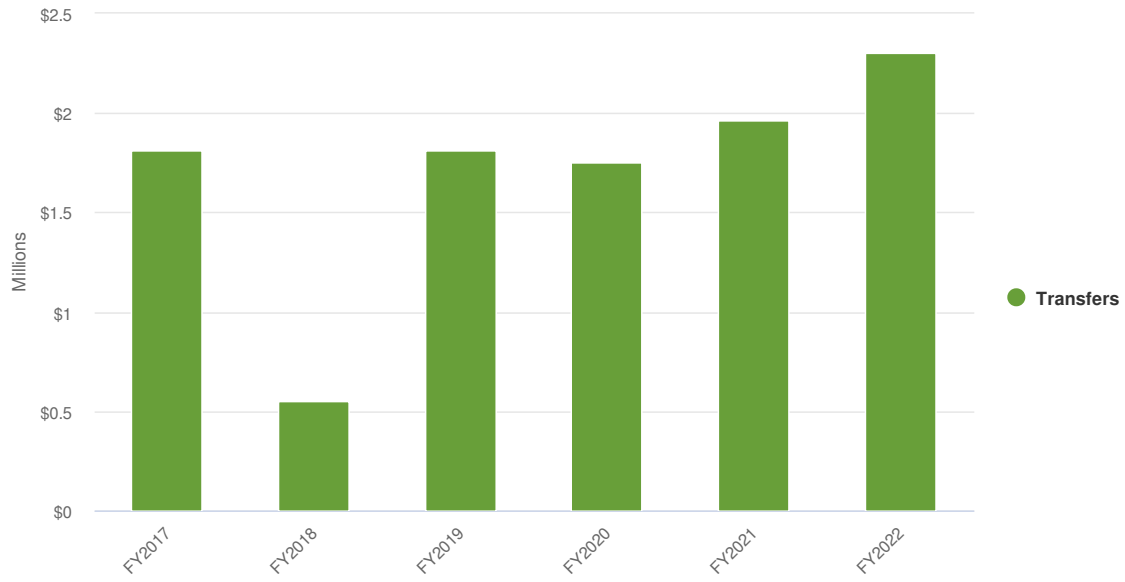


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Revenue Source</b>						
<b>Other Revenue</b>						
INTEREST INCOME	060-000-000-31400	\$86,296	\$46,187	\$6,122	\$4,872	-20.4%
<b>Total Other Revenue:</b>		<b>\$86,296</b>	<b>\$46,187</b>	<b>\$6,122</b>	<b>\$4,872</b>	<b>-20.4%</b>
<b>Other Financing Sources</b>						
TRANSFER-SALES TAX	060-000-000-90500	\$2,431,962	\$2,310,440	\$1,731,453	\$2,561,351	47.9%
<b>Total Other Financing Sources:</b>		<b>\$2,431,962</b>	<b>\$2,310,440</b>	<b>\$1,731,453</b>	<b>\$2,561,351</b>	<b>47.9%</b>
<b>Total Revenue Source:</b>		<b>\$2,518,258</b>	<b>\$2,356,627</b>	<b>\$1,737,575</b>	<b>\$2,566,223</b>	<b>47.7%</b>

### Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Expense Objects</b>						
<b>Transfers</b>						
TRANSFER-SPEC. SALES TAX	060-000-000-90600	\$1,816,229	\$1,753,736	\$1,963,600	\$2,302,500	17.3%
<b>Total Transfers:</b>		<b>\$1,816,229</b>	<b>\$1,753,736</b>	<b>\$1,963,600</b>	<b>\$2,302,500</b>	<b>17.3%</b>
<b>Total Expense Objects:</b>		<b>\$1,816,229</b>	<b>\$1,753,736</b>	<b>\$1,963,600</b>	<b>\$2,302,500</b>	<b>17.3%</b>

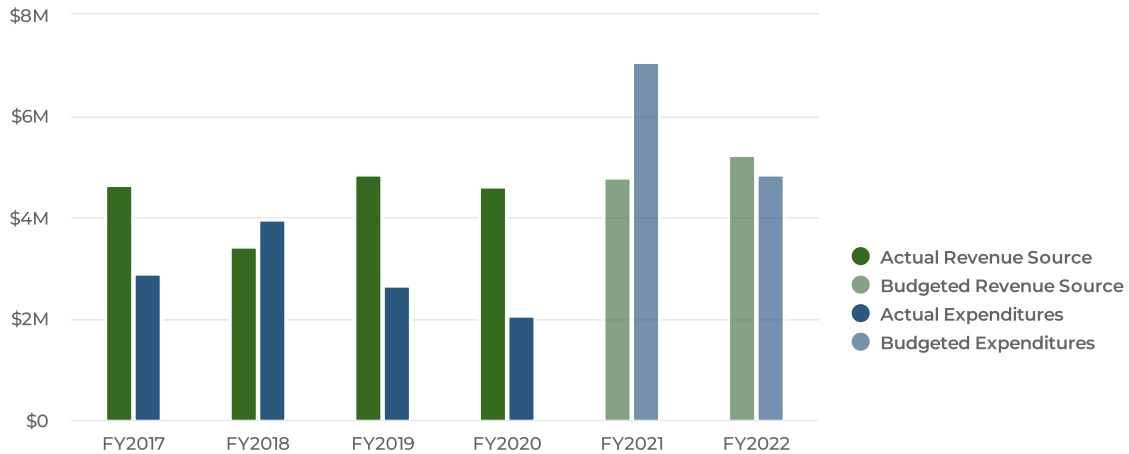


## Capital Projects Streets

This fund is used to account for the costs of (i) paving, improving, repairing and maintaining streets (including sidewalks and bike paths) in the City, (ii) repairing and maintaining existing bridges in the City, and (iii) constructing, acquiring and maintaining roadside drainage improvements in the City. Financing is provided by a pledge of revenue to be derived from the City's collection of a ½% sales tax transferred from the Sales Tax Fund. ½% became effective with an election held on January 20, 2001 and extended by the voters on March 27, 2010 and August 15, 2020.

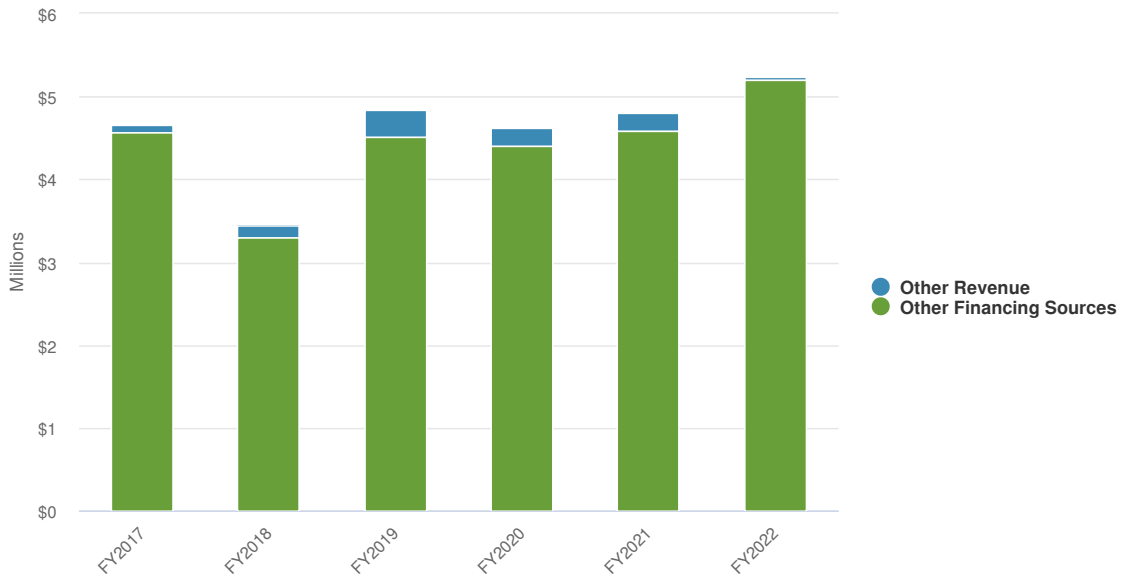
### Summary

The City of Mandeville is projecting \$5.24M of revenue in FY2022, which represents a 9.2% increase over the prior year. Budgeted expenditures are projected to decrease by 31.3% or \$2.22M to \$4.87M in FY2022.



### Revenues by Source

## Budgeted and Historical 2022 Revenues by Source

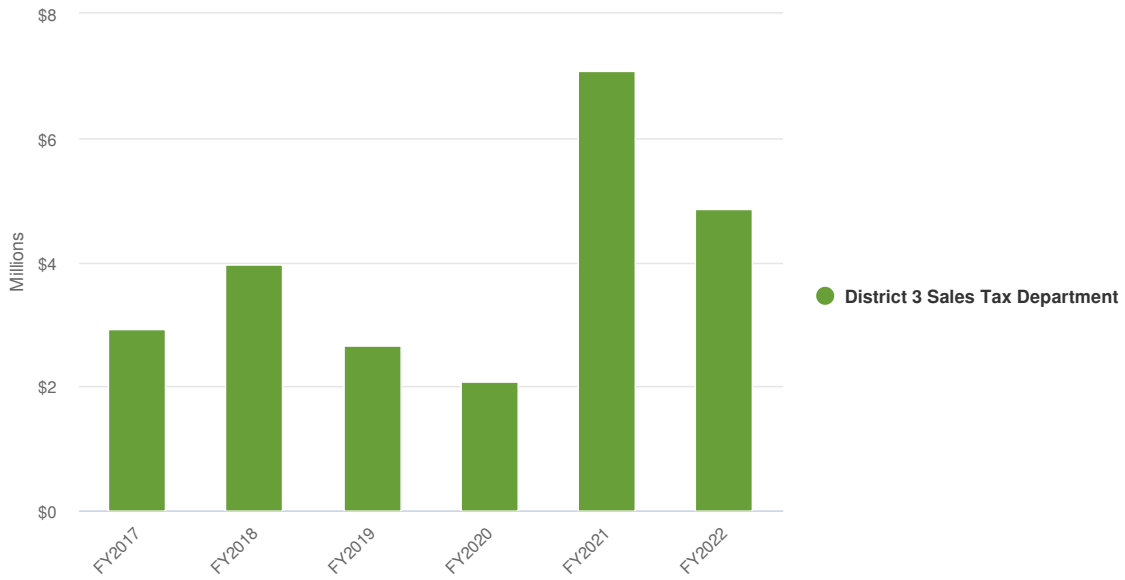


Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Revenue Source</b>						
<b>Other Revenue</b>						
INTEREST INCOME	070-000-000-31400	\$326,792	\$218,756	\$219,171	\$38,286	-82.5%
<b>Total Other Revenue:</b>		<b>\$326,792</b>	<b>\$218,756</b>	<b>\$219,171</b>	<b>\$38,286</b>	<b>-82.5%</b>
<b>Other Financing Sources</b>						
TRANSFER FROM SALES TAX	070-000-000-90400	\$2,703,715	\$2,661,955	\$2,618,728	\$2,902,864	10.9%
TRANSFER DISTRICT 3 SALES TAX	070-000-000-91100	\$1,816,229	\$1,734,363	\$1,963,600	\$2,302,500	17.3%
<b>Total Other Financing Sources:</b>		<b>\$4,519,944</b>	<b>\$4,396,318</b>	<b>\$4,582,328</b>	<b>\$5,205,364</b>	<b>13.6%</b>
<b>Total Revenue Source:</b>		<b>\$4,846,736</b>	<b>\$4,615,074</b>	<b>\$4,801,499</b>	<b>\$5,243,650</b>	<b>9.2%</b>

## Expenditures by Function



### Budgeted and Historical Expenditures by Function



Name	Account ID	FY2019 Actuals	FY2020 Actuals	FY2021 Budget Revised	FY2022 Budgeted	% Change
<b>Expenditures</b>						
<b>District 3 Sales Tax Department</b>						
<b>Other Operating Expenditures</b>						
ENGINEERING FEES	070-000-000-41500	\$0	\$0	\$105,830		-100%
MISCELLANEOUS	070-000-000-42900	\$0	\$0	\$1,087		-100%
CONSTRUCTION-STREETS	070-000-000-49000	\$2,668,998	\$2,084,613	\$6,979,184	\$4,870,000	-100%
<b>Total Other Operating Expenditures:</b>		<b>\$2,668,998</b>	<b>\$2,084,613</b>	<b>\$7,086,100</b>	<b>\$4,870,000</b>	<b>-100%</b>
<b>Total District 3 Sales Tax Department:</b>		<b>\$2,668,998</b>	<b>\$2,084,613</b>	<b>\$7,086,100</b>	<b>\$4,870,000</b>	<b>-100%</b>
<b>Total Expenditures:</b>		<b>\$2,668,998</b>	<b>\$2,084,613</b>	<b>\$7,086,100</b>	<b>\$4,870,000</b>	<b>-100%</b>



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# DEPARTMENTS

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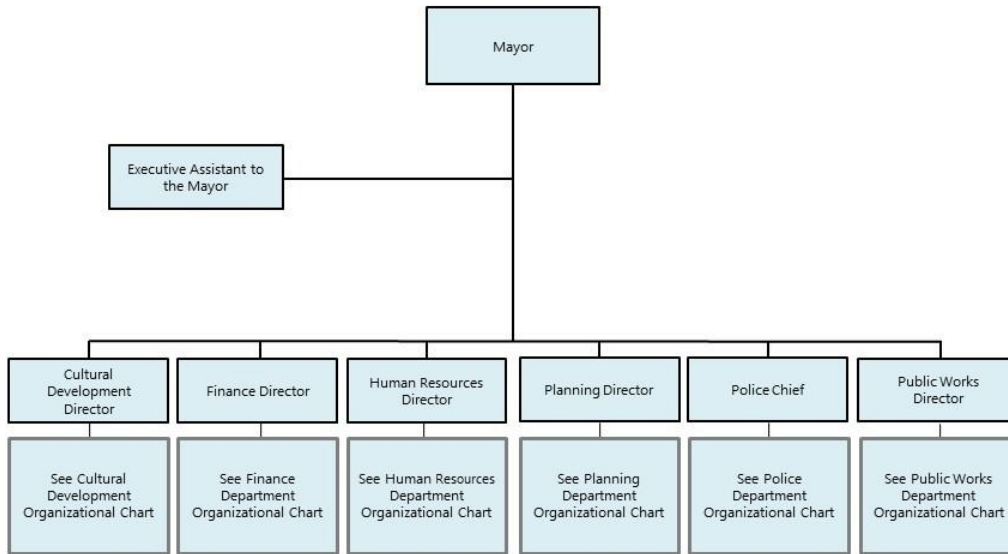
# General Government Department

The General Government Department includes Finance, Planning & Development, Human Resources, Cultural Development, Community Center and City Council.

## Organizational Chart

### City of Mandeville – Administration

FY 2022



# Finance

**Kathleen Sides**

Finance Director

The Finance Department is responsible for the registration of individuals, partnerships, limited liability companies, corporations, and other entities undertaking business activity inside the corporate limits of the City and enforcing the City's occupational license fee codes.

The Director of Finance is responsible for the general supervision of all financial affairs of the City, including but not with limitation nor restriction: accounting, auditing, financial reporting, multi-year financial forecasting, custodianship of receipts and expenditures, tax assessment, billing and collection, payroll activities and all other related duties as may be required.

The Director of Finance oversees the administration of the utility billing for the sewer, water and garbage collections within the City's maintained system. The utility administration includes the management of meter deposits, monthly billings, water or sewer tapping fees, and collections of overdue charges.

The Director of Finance is also designated as the City Tax Collector for the City of Mandeville and is responsible for the performance of all acts and duties assigned to the City Tax Collector by State law, ordinances and City regulations, including the preparation of budgetary revenue forecasts and monitoring revenue estimates against actual collections. The Tax Collector is responsible for the collection and recording of all City receipts, including occupational license fees, property taxes, special assessments, sales tax and other miscellaneous municipal receipts.

The Director of Finance also supervises the City Clerk who is Custodian of official City records and public documents; responds to public records requests, maintains inventory of City vehicles, cemetery burials, internments, and plots in the City cemetery, assists with bid openings and Mayor's Court, works with City Attorneys and the City Engineer on projects for contracts, as well as maintains online City records.

The Purchasing Agent operates under the Director of Finance and is responsible for ensuring compliance with applicable City, State and Federal regulations and laws with regard to purchasing activities. The Purchasing Agent coordinates the purchase of all supplies, materials and services. This falls under a central purchasing system and is in accordance with applicable state law, council policy and administrative requirements. Contracts for professional services, technical equipment, and purchases in excess of the amount specified by state law to be advertised and bid are submitted to the Council by the Mayor with the Mayor's recommendation as to the contract to be awarded.

The Accounting and Payroll Department provide the necessary accounting controls for all City departments and manage the City's compensation systems, including the distribution of payroll checks and/or direct deposits, processing related payments, processing special payrolls, and serving as plan administrator for the Municipal Police and Municipal



Employee's Retirement Plans and 457(b) Plan. They have worked with the Human Resource department to implement an online recruiting system that will integrate with our payroll system and speed up the process of hiring for vacant positions.

The Director of Finance is responsible for the administration and operations of the Mayor's Court. Mayor's Court is held monthly and has jurisdiction to conduct trials, determine guilt, and impose sentences including fines and imprisonment for breach of municipal ordinances. The collections of fines and fees are processed by the Finance Department and deposited into the General Fund.

The Finance department is working on implementing several new and improved software programs including Grant & Project Accounting, Cash Management and Tyler Content Manager. We have scheduled implementation for Executime, new time clock and scheduling software, and for Munis Version 2020. We continue to research automated systems to assist our citizens and businesses with services provided by the City.

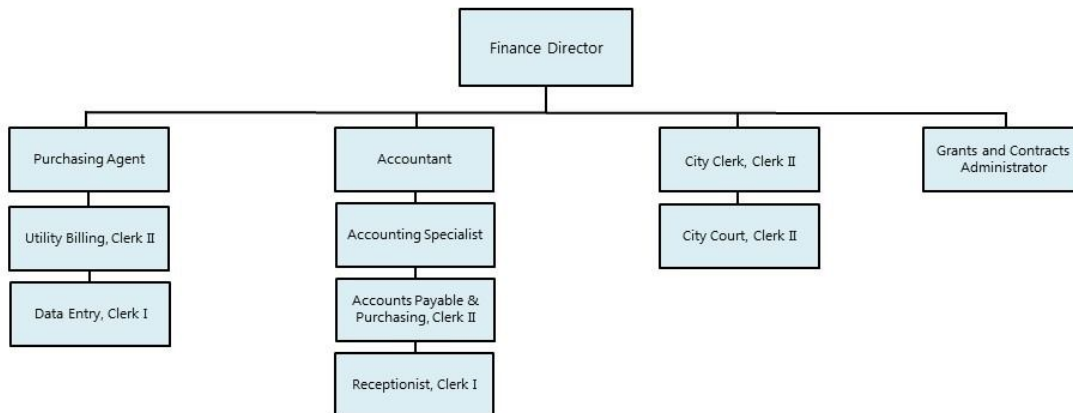
The Finance Department continues to work with grants for Public Assistance through Federal, State or local grants, in order to enhance the City's finances and infrastructure.

The Finance Department received the Government Finance Officers Association Distinguished Budget Presentation Award for our 2015, 2016, 2017, 2018 and 2019 budgets.

### **Organizational Chart**

#### **City of Mandeville – Finance Department**

FY 2022



# Planning & Development Department

**Cara Bartholomew**

Director of Planning & Development

## Administrative

The Department of Planning & Development administers activity related to the development and redevelopment of private property within the City which is guided by the Comprehensive Land Use Plan and achieved through the Comprehensive Land Use Regulations Ordinance (CLURO). The Planning Department provides direct administrative support for the Planning & Zoning Commissions, the Parks & Parkways Commission, and the Historic Preservation District Commission.

Under the overall supervision of the Mayor, the Planning Department is staffed with seven (7) full time employees, this is down from 8 last budget year; Director (AICP), Building Official (CBO), Planner I – Floodplain Administrator (CFM), Planner I – GIS Planner, Landscape Inspector/ Arborist(LDAF), Planning Clerk, Permit Coordinator. The Planner II position is budgeted for but not currently filled.

The Building Official is responsible for inspections, code and floodplain enforcement related to the CLURO. The Permit Coordinator is responsible for accepting and processing permits (new construction, renovations, addition, pool, fence, site work, and tree permits for commercial and residential properties). The Permit Coordinator also serves as the Department Receptionist and the Secretary to Historic District Commission.

Planner I(CFM), interfaces with the public regarding Floodplain regulations, planning, zoning and historic district related questions, Planner I is also responsible for the Community Rating System.

Planner I (GIS) primary responsibility is creating and maintaining the GIS related to mapping and other planning layers. The Landscape inspector/arborist (LDAF), is a licensed arborist and Landscape Horticulturist, whose duties include assisting in administering the landscape regulations, managing the City's urban forest, landscape and tree inspections and is the liaison to the Parks & Parkways Commission. Planning Clerk serves as the Secretary to the Department and as Secretary to Planning & Zoning Commissions and Parks & Parkways Commission.

The Department has (3) contracted services, two (2) inspectors that provide building inspection for electrical, mechanical and plumbing inspections and one (1) providing support for code enforcement.

## Floodplain Management

Floodplain Management is the discipline within the city administration that works daily to ensure the City's compliance with both the National Flood Insurance Program and the Flood Hazard Prevention Ordinance. Over the past year, the floodplain management function of the Department of Planning & Development has been extremely active with just some of the following items:

- Continued implementation of Biggert-Waters legislation has resulted in insurance premiums for primary severe repetitive loss (SRL) and Repetitive Loss (RL), non-primary residential and commercial structures to substantially increase over the next five years, increasing the demand from citizens for compliance with FEMA BFE + 2'.
- Community Rating System (CRS) Manual changes have been completed and are now being implemented. The City enjoys a Class 6 rating, by participating in additional activities. The Class 6 rating comes with an additional 10% discount for all flood policies located outside the special flood hazard area, and 20% of all flood policies inside the Special Flood Hazard Area.
- Community Rating System (CRS) User Group, FLOAT Flood Loss Outreach and Awareness Taskforce
- Federal Mitigation Grant Program Management (HMGP, FMA)
- Corps of Engineers Silver Jackets Program
- Privately funded elevations

Through Mandeville's participation in the Community Rating System (CRS) residents receive discounts on their flood insurance premiums that total approximately \$400,000. CRS is a program sponsored by FEMA that rewards communities for sound floodplain management, and Mandeville now enjoys a class-rating of 6. This Class rating provides a 20% discount on all NFIP policies in a Special Flood Hazard Area.

The Flood Mitigation Assistance (FMA) program and other mitigation grants, such as Hazard Mitigation Grants Program (HMGP) are the programs through which most residents are able to undertake mitigation activities, and the City is the main facilitator in helping residents to receive those grants. The City remains under contract with Solutient Corp., a company specializing in mitigation grant program management. Solutient Corp. currently is administering three (2) grant applications under the FMA program and seven (3) under HMGP. Additionally, the City continues to have inquiries from residents interested in participating in a grant program.

## Enforcement

The City has contracted with a 3<sup>rd</sup> party provider to assist with enforcement. With the support of this assistance in code enforcement, there have been **40** notice of violations sent. This does not account for the general day to day enforcement that does not require a code enforcement action (case). Often times, the initial contact by the code enforcement personnel results in immediate action for compliance.

The Code Enforcement Officer typically make two canvasses per week for illegal snipe signs. An estimated 500-600 signs were collected and disposed of during the year. Calls were made to chronic violators, and appropriate parties (i.e. realtors) to discuss the violations. Additional activities included weekly meetings with building inspector and city hall staff to discuss ongoing issues, preparation of handouts/educational aids, prepare reports, broad surveys and reports of violation categories (i.e. dumpster, window signs, sandwich board signs), and surveys/reports on ongoing applications (i.e. signs). Routine sweeps of the city have been very effective in identifying violations and ensuring speedy compliance throughout the city. Enforcement continues to be substantially proactive but also extremely responsive to complaints received.





## Permits

Planning Department utilizes My Permit Now, developed by South Central Planning District, for issuing permits and tracking plans through the review process. This program provides the ability for all review parties to perform simultaneous reviews and viewing of all comments. It allows for web based interaction where the customer can view the status of their plans and check on the results on inspections via the internet. Between June 1, 2020, and June 1, 2021, the Planning Department issued a total of 1,334 permits. 976 permits were related to residential construction, a value of approximately \$20 million and 364 permits related to commercial construction, a value of approximately \$9 million.

These permits required a total of 531 Commercial inspection and 1317 Residential inspections.

The number of permits is slightly up from 936 residential permits 2019-2020 & down from 402 commercial permits.

## GIS

The Geographic Information System (GIS) is currently operated and maintained by a full time GIS administrator within the planning department. GIS is under the ESRI Enterprise Agreement maintained by St Tammany Parish and uses a variety of ESRI's GIS products including ArcGIS Online, ArcGIS Pro, and ArcGIS for Desktop, as well as several extensions and plugins. While a great deal of work has been completed, much more remains to take GIS to another level at the city. Continued updates and improvements are being made to all data layers to achieve a high level of accuracy and data standard. Some of these updates include, topology alignment, ownership and maintenance information, parcel, square and lot attribution etc. GIS has become increasingly important for sharing information within the City of Mandeville by integrating data from various sources and by providing interactive and user-friendly mapping capabilities. An internal and public facing web mapping application have been deployed so that city departments and the citizens have an interactive map experience while improvements are being made. Custom web mapping applications, interactive maps and specific documents for analysis will continually be developed for the city departments and the public to effectively use GIS technology. It is the goal of the GIS department to provide high-quality spatial and attribute data made available using communicative technologies to increase efficiency and improve accuracy to promote better decision making and planning throughout the city.

## Commissions

The Dept. of Planning & Development acts as staff for three (3) Commissions, each Commission consists of (7) members, twenty-one (21) total. Together the Commissions meet (5) times a month for regularly scheduled meetings.

### Planning & Zoning Commissions

The Planning & Zoning Commissions consists of seven (7) members, appointed by the City Council. The Commission holds two (2) regular meetings each month, additionally they can hold Special Meetings. The Planning Commission adopts the Comprehensive Land Use





Plan, hears and decides on all matters referred to them under the CLURO including to make recommendations to the City Council including zoning, Conditional Use Permits, annexation and dedication/revocation of streets and other matters. The Planning and Zoning Commissions hear and decide on matters regarding subdivision, resubdivision, Special Use Permits, variances, exceptions, appeals, and other matters. The Planning Department staff prepares and presents cases to the Planning & Zoning Commissions at each meeting. From June 2020 to June 2021 the Commission has heard 98 cases.

The Comprehensive Plan calls for the Planning Commission to forward its recommendations for planning priorities to the City Council each year. The Short Term Work Program is a tool for establishing budgetary priorities and establishes priorities for non-recurring actions to implement the Comprehensive Plan. The Planning Commission is in the process of updating its Short Term Work Program (STWP) for **2021/2022** to develop budget estimates and include funding in the **2021/2022** budget for implementation of the Short Term Work Program for items identified as Priority One. Some of the tasks that have been identified as priority one includes the Development a Resiliency Plan; Prepare a Comprehensive Storm Water Management Plan including sustainable practices utilizing green infrastructure and the concepts of “Living with Water”.

### **Parks & Parkways Commission**

The Mandeville Parks and Parkways Commission serves as the Official Tree Board of the City of Mandeville. The authority and duties of the Mandeville Parks and Parkways Commission include, study the urban forest including problems and opportunities involving the city tree population, and determine tree related needs of the community, and making recommendations to the Mayor and City Council and Planning & Zoning Commissions. The Parks and Parkways Commission meet once per month. The Planning Department staff serves as the liaison to the Parks and Parkways Commission. Staff processes and coordinates activities involving public parks, open space, and items related to the City’s urban forest in coordination with the Commission.

Parks and Parkways budget includes ordinary functional operations of managing the city’s urban forest including tree removal and pruning, tree planting, and maintenance. Maintenance includes three specific contracts for specialized high-profile areas within the city. Additionally, professional services are included for landscape architecture and arborist support for daily operations of administering the City’s landscape ordinances.

Over the past year the Commission & Staff have worked on the following projects:

- Gave away approximately 300 trees thru the Mandeville Relief Program
- Development & Implementation of the Marigny Ave median planting “edible garden” plan of fruit trees and shrubs plan and the implementation of Phase 1
- Development & Implementation of Master Plan for area under the GNOEC overpass at Monroe St;
- Implementation of Phase 3 of Girod St. landscaping.
- Development and Implementation of Florida St. beautification
- Celebrated the City’s first Pollinator Celebration
- Updated the City’s Parking Lost at Girod and Claiborne and Madison and Girod St.



- Ongoing programs such as annual maintenance of public trees, beautification projects, seedling giveaway and educational programs are also managed by the Planning Department.

Projects proposed for this year include the continued planting of Highway 190's overpass on the remaining southern sides of the overpass and update landscaping around the new City signage that will be place, continued promotion of pollinator plants; development of Cemetery's landscape plan; implementation of landscaping for area under the GNOEC overpass at Monroe St; creation of educational opportunities in the open space at the Pottery Hill site; a redeveloped landscape plan and planting at Sunset Point, an update of the City's 1996 Tree inventory located with the public Right of Way and within Public spaces. and additional landscaped areas to come under maintenance.

### **Historic Preservation District Commission**

The purpose of the Historic Preservation District is to promote the educational, cultural, economic, and general welfare of the City and the regulations are intended to preserve and protect the historical architecturally worthy buildings, structures, and neighborhoods of the district as well as to foster the harmonious, orderly, and efficient growth, development and redevelopment of the District and City as a whole.

The Commission consists of seven members and meets twice per month. The Planning Department coordinates the activities involved with Historic Preservation District review for Certificates of Appropriateness including all permits for new construction, renovation, addition, elevation and demolition for structures located within the Historic Preservation District. Staff coordinates with the applicants and the design consultants facilitating the technical review for recommendation to the Historic Preservation District Commission on Certificates of Appropriateness. Additionally, the Planning Department administers design guidelines and coordinates the design review process for properties located outside of the Historic Preservation District, in the Gateway Overlay District.

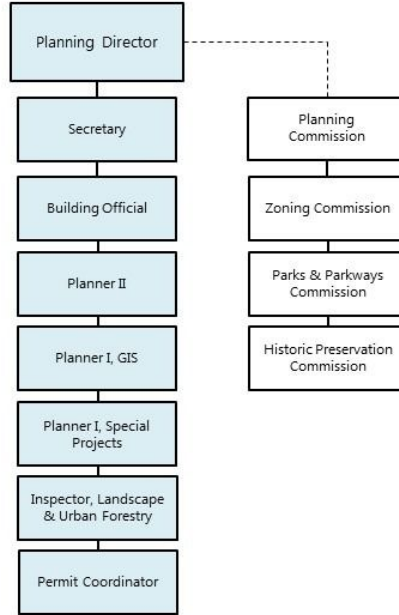
The Planning Department staff prepares and presents COA cases to the Historic Preservation District Commission. This past year 52 applications for Certificate of Appropriateness were processed for the Historic Preservation District Commission and 11 cases in the Gateway Overlay District for a total of **63** cases. Many of these applications are subject to multiple reviews through several meetings until approved for a building permit.

The Historic District Commission has requested that funding for street signs, in the style representative of Historic Districts, is included in the budget. Signage will ensure that the boundaries of the Historic Preservation District are easily recognizable.

# Organizational Chart

## City of Mandeville – Planning Department

FY 2022



## Goals



# Human Resources Department

**Joanna Anderson**

Human Resources Director

It is the mission of the Human Resources department to develop, implement and support programs and processes that add value to the City of Mandeville and its employees, which lead to improved employee welfare, empowerment, growth and retention. The Human Resources Director works under the direction of the members of the Civil Service Board and Mayor and serves as a strategic business partner to the Administration and City Council, remaining committed to the City of Mandeville's key organizational drivers, its management and the prosperity of its citizens and employees.

Employment policies and practices impacting civil servants are made by the Municipal Police Employees Civil Service Board for classified Police Department employees and by recommendation to the City Council by the Municipal Employees Civil Service Board for all other classified City employees. To date, in fiscal year 2021, the Municipal Police Employees Civil Service Board has met for seven meetings and/or hearings; currently, there are forty-six appeals in progress. The Municipal Employees Civil Service Board met five times.

The Human Resources Department endeavors through competitive total compensation to attract and retain employees. So far in fiscal year 2021, eighteen employees have been hired, while fourteen employees ended their employment with the City. Four City employees have been promoted. A uniform classification system and pay plan based upon merit principles are used and are evaluated by the Human Resources Director as statutorily required. In addition to salaries, the total compensation plan includes benefits for retirement through the Louisiana Municipal Employees' Retirement System (MERS) and Louisiana Municipal Police Employees' Retirement System (MPERS), health insurance, dental insurance, life insurance, long-term disability, flexible spending account and paid leave.

Other functions of the Human Resources Department include managing the employee life cycle, employee relations, documentation, legal compliance, record management, workers compensation insurance, Family Medical Leave administration, unemployment claims, COBRA administration, training and development, policy writing and management, and various reporting. The number of workers' compensation insurance claims, to date, is five. The number of Family Medical Leave Act cases is two. COBRA utilization is zero. The City has not had any sustained unemployment claims to date this fiscal year.

The Human Resources Director, who has been named as the City liaison for both Ethics and Sexual Harassment Prevention trainings, is tasked with providing mandated training to all City Boards and Commissions. All City employees will receive the state-required one hour of ethics training and one hour of sexual harassment prevention training annually. Supervisors will receive an additional hour of sexual harassment prevention training. All mandated trainings are provided online through our training software, the Louisiana Ethics Administration Program, and the Louisiana Department of State Civil Service's Talent Development Division.

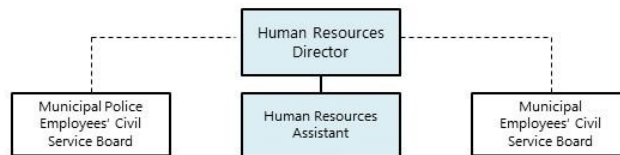


For fiscal year 2021, the Human Resources Department focused on recruitment and filling vacant positions throughout the City and will continue to prioritize this for fiscal year 2022. To support this effort, the Human Resources Department will prioritize studying and improving the total compensation package, which will help to attract and retain top talent. Additionally, technology upgrades are in progress, which will increase efficiency and

## Organizational Chart

### City of Mandeville – Human Resources Department

FY 2022



## Goals

It is the mission of the Human Resources department to develop, implement and support programs and processes that add value to the City of Mandeville and its employees, which lead to improved employee welfare, empowerment, growth and retention. The Human Resources Director works under the direction of the members of the Civil Service Board and Mayor and serves as a strategic business partner to the Administration and City Council, remaining committed to the City of Mandeville’s key organizational drivers, its management and the prosperity of its citizens and employees.

# Cultural Development Department

**Alia Casborne**

Cultural Development Director

## Mission

The Cultural Development Department's mission is to develop, support and promote Cultural Arts Programs in the City of Mandeville. The focus is to increase community engagement, exposure and education in the arts, entertainment and recreation while stimulating visitor and business participation in community cultural endeavors. The mission supports the City's commitment to strengthen its brand identity as a community that values arts and culture and reinforces its contribution to quality of life.

## Benefits

- Visits by residents of the overall metro area for special events, on-going performances and exhibits resulting in increased awareness of the City as well as sales tax revenue.
- Having controlled, organized and clean, family-oriented nightlife promotes resident and visitor entertainment and relaxation for all ages.
- Positioning Mandeville as a desirable location with community amenities and ideal quality of life factors.
- Noticeability encourages leveraging of state and private funding (grants) and corporate sponsorships to decrease City investment.
- An opportunity to be recognized for model programs in terms of community support of arts education.

The City of Mandeville is rich in culture and history having sites and buildings with great stories to tell. The Experience Mandeville QR (Quick Response) Code Marker is a high-tech, self-guided tour of Historic Old Mandeville that brings the City's history to life. Phase 2 of the project included the history of 41 diverse locations. A QR (Quick Response) code marker is positioned at each location. When the marker is read with a QR code reader on any personal electronic device, the history of the location is populated to be read along with audio. Phase 3 will add videos, where appropriate.

## City-Sponsored Events

Direct, organize, manage logistics secures sponsorship, promotes and orchestrates event logistics for all City-sponsored events. Our seasonal events continue to be appreciated and well attended by residents and visitors alike. Annual events include:

- Mandeville Live! Fall Series (6 concerts)
- Mandeville Live! Spring Concert Series (5 concerts)
- Light Up the Lake: An Independence Day Celebration
- Sunset Symphony on the Lake: An Evening with the LPO
- Winter on the Water Santa Parade
- Krewe du Pooch in partnership with the Old Mandeville Business Association
- Holiday markets
- Citywide art exhibits and strolls.
- Weekly Trailhead Market





City-sponsored events include continued partnerships with local restaurants to provide food for event participants, which affords the restaurants revenue opportunities as well as promotional and marketing exposure. Our partners continue to voice their appreciation in being included in City events.

### **Special Events Applications**

All Special Events Applications are processed through the Department. Work with applicants to complete requests for Mayor and Council approval.

### **Facilities Usage Agreements**

Manage the reservation and scheduling of city facilities including the Spitzfaden Community Center, Lakefront, Sunset Point, Harbor Field, Cordes and Tyler Thomas Park.

### **Weekly Trailhead Market**

The Trailhead Community Market (TCM) is held every Saturday 9:00 a.m. – 1:00 p.m. and is the center of what we love most about our region – Good Food and Great People! Located in the heart of Old Historic Mandeville and operated by the City of Mandeville, TCM provides a place for over 80 local farmers, producers and artisans to bring the very best food and products, offering a variety of seasonal produce, eggs, honey, fresh cut flowers, annual plants, delicious prepared foods, arts and crafts. It is intended to encourage pedestrian activity in the city, provide improved access to local makers, and give the community a festive weekly gathering place all year long.

### **Cooperative Endeavor Agreements**

Loyola University of New Orleans

We continue to partner with Loyola University to offer adult continuing education courses. Courses planned include Notary Preparation, Local Tour Guide Series, as well as personal improvement courses.

Pelican Park

We partnered with Pelican Park to host the 1<sup>st</sup> Annual Father's Day Fishing Rodeo. We will continue to work together to provide mutually beneficial programming to residents.

Pontchartrain Film Festival

The Pontchartrain Film Festival annual film showcases are held in the Spring and Fall in Mandeville. This past Fall the festival was relocated from the Trailhead Depot to the Spitzfaden Community Center. The Community Center was a better fit logistically and allows for continued growth of the Festivals. The group is working to recoup after the COVID break.

St. Tammany Art Association

The St. Tammany Art Association partnership offers youth art and theater summer camps at the Trailhead, with their performances being held at the Spitzfaden Community Center.

Ozone Music Festival & Music Lessons



The Ozone Music Festival continued their 3-day festival including showcases at 3 locations in Old Mandeville – The Trailhead Amphitheater, Depot the Old Rail. The event includes concerts and showcases featuring music writers. The group took a break from the free music lessons held at the Community Center due to COVID.

We are excited about our newly formed and continued partnerships, which all assist with the expansion of cultural programs and offerings for our community.

### **Artists Partnership**

The Mandeville Artists Guild (MAG) was created as a partnership between the Office of Cultural Affairs and local artists to promote art awareness in the Mandeville area and support the creative growth of its members and area artists. MAG goals are to annually organize art events, present art forums, provide support for art education and stimulate economic development through the arts. The first event was a highly successful City-wide studio/gallery tour. Studios were open to the community for engagement and education of multiple art media creation. The Guild also displayed their artwork for purchase during the Mandeville Live concerts for the seasonal MAG strolls.

An additional opportunity created to promote local artists is the City of Mandeville’s Artist of the Month. Each month one local artist is highlighted and celebrated by having their artwork showcased in the City Hall Lobby. Their studios/galleries are promoted the entire month through the City social media pages, e-blasts and Meet the Artist event.

### **Economic Development**

With the COVID-19 Pandemic our plan is to continue to work with local businesses to assist where possible in providing information and promoting their reopening status on the City’s “Shop, Stay, Work and Play” page on the website. The continued goal is building strategies for true economic development for the City to include working closely with the St. Tammany Economic Development Organizations and the Parish to pro-actively target markets and industries for relocation to the City, while facilitating retention and growth opportunities for existing businesses. Research and apply for state and federal grants to analyze and develop a strategy for site selection and improvements for existing infrastructure.

In addition to the economic benefits and traffic to local businesses due to the added activities in the City, we plan to develop a match façade grant for those businesses located in the Historic District. Most Historic Districts offer this program on a first come basis. This is a great way for the City to remain competitive as it relates to business incentives offered to attract new business as well as increase retention of existing businesses. We are also planning to apply for a USDA grant that would finance small business loans for small business owners.

### **Spitzfaden Community Center**

The Cultural Development Department has grown to include the Spitzfaden Community Center. With this integration the Department now includes 2 clerks (1 full-time and 1 part-time) to assist with administrative duties of the department, as well as the duties required to oversee the daily operation of the Community Center and events. The Community Center





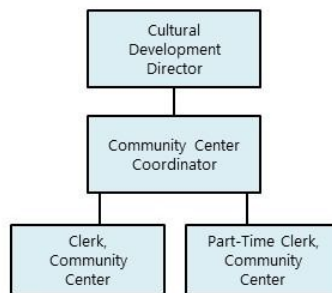
hosts the Council on Aging St. Tammany (COAST) senior lunch program, daily senior activities such as tai chi, yoga, line dancing, and three senior clubs (New Image, Mandeville Seniors and AARP). The Center is also used by non-profit organizations for meetings, as well as community rentals for parties, weddings, showers, and other similar functions.

## Organizational Chart

### City of Mandeville – Cultural Development Department

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FY 2022



# Police

**Todd Schliem**

Chief of Police

The official Mission Statement of the Mandeville Police Department is “to provide progressive, community oriented, and professional police services to our City, while preserving and defending our unique quality of life.” As in every other private and public entity, 2020 and now well into 2021, the Mandeville Police Department (MPD) in pursuit of this mission statement, has met, and overcome the challenges of COVID-19. Masks and hand sanitizer were added to the already burdensome inventory of equipment carried daily by our men and women. Previously unbudgeted items such as air ionizers, sanitization supplies, and digital thermometers were acquired and deployed. Minimizing public contact in a business that demands public contact was no small feat. I am extremely proud of each one of our police department employees who showed up for their shifts and carried out our mission each day throughout this pandemic.

Due to the well-publicized “Use of Force” incident in Minneapolis, Mandeville (and every other city across our country), witnessed the nationwide protests, civil unrest, and cries for police reform. Though we felt the reverberation, MPD was spared the brunt of the backlash that was visited upon other cities. I credit the public’s support and faith in our officers, and the solid relationships that MPD continually strives to nurture with its residential and business community. Our officers remain the most professional, the best equipped, and trained as possible. This does not happen by accident, but by the continued support and investment of the city’s honorable administration and council in its police department. The only hope we have for sustainable success, is to continually build upon those relationships with respectful and objective communication, followed up by professional services rooted in best practices, and anchored in a solid, and defensible standardized operating policy.

This past year we grew by addition of school resource officers (SROs funded by the school board for 10/12 of the year) and dispatchers, bringing our current total number of fulltime police department employees to 53. That number encompasses patrol (20), detectives (5), support services/SROs (7), dispatchers (8), traffic officers (4), records clerks (3), and administration (6). We also have 7 unpaid reserve police officers. They are all certified and like their fulltime counterparts.

This coming year MPD seeks to add two additional Traffic Enforcement Officers, one designated Code Enforcement Officer, and one Fleet Manager (formerly created but currently unfilled.) Our current Traffic Division is made up of four officers, tasked primarily with addressing speeding, stop signs, etc., throughout the city. They work in pairs, two per rotation on any given day. They also augment the Patrol Division to fill shortages. They are also tasked with many other duties involving vehicle maintenance and fleet related jobs, such as delivering and picking up police units for service and outfitting. They also are currently pulled off of their ticket writing assignments to deploy and pick up barricades during floods and patrol those impacted areas. As I am sure the case is with the mayor and council, the most frequent complaint MPD receives is traffic related. The two additional bodies would go a long way in deterring traffic violations and addressing quality of life issues that are near and dear to our homeowners.



The second most frequent complaint, and truly a legitimate quality of life issue, are property related issues such as blight, signage, junked vehicles, etc. It is not uncommon for a citizen to phone in a complaint, only to be bounced back and forth between the police department and city hall because both entities defer to the other to address those gray areas that could either be CLURO or Ordinance violations. Creating a true Code Enforcement Officer position would address this disservice to our citizens. One call would be directed to city hall where that designated police officer and city inspector would work side by side to address any given issue from both angles. This team would ideally be proactive, staying on top of small issues before they become big ones. Additionally, this single officer who would be assigned to city hall, could serve as the bailiff for Mayor's Court and security for public meetings (Council, P&Z, etc.) Their schedule would be flexible to minimize overtime.

MPD needs a professional Standard Operating Policy and Procedure Update. The never ceasing appellate court decisions that drive policy implementation and changes, coupled with the numerous state and national police reform bills as of late, make it nearly impossible for a relatively small department to keep up with updates. Then there is the education part, making sure every employee is educated and trained. This keeps the officer out of trouble and greatly minimizes the risk to the city, minimalizing civil and criminal liability to all involved. Currently our updates are manually drawn from International Chiefs of Police (IACP.) They are integrated into the existing policy manual. The changes are emailed to employees with no record of acknowledgement of receipt. The New proposed "Lexipol" Policy Implementation is fully automated, and audit controlled from an administrative dashboard. Updates as well as refreshers are electronically sent out and tracked. This ensures the information is received and understood. Again, this is an invaluable risk management tool that will be used to educate the employees and minimize their civil liability as well as the city's.

Our current electronic ticketing solution (DIGITICKET) has been unreliable as of the last year or so and we have received much negative feedback from many of the officers/users. Reliability issues such as units freezing up mid-use, connectivity, and battery issues are commonly cited. In response, MPD is seeking out another solution; one that is more foreseeably more reliable and has more advanced features than our current one. We have solicited neighboring agencies who have this product (GISMO) and it comes highly recommended.

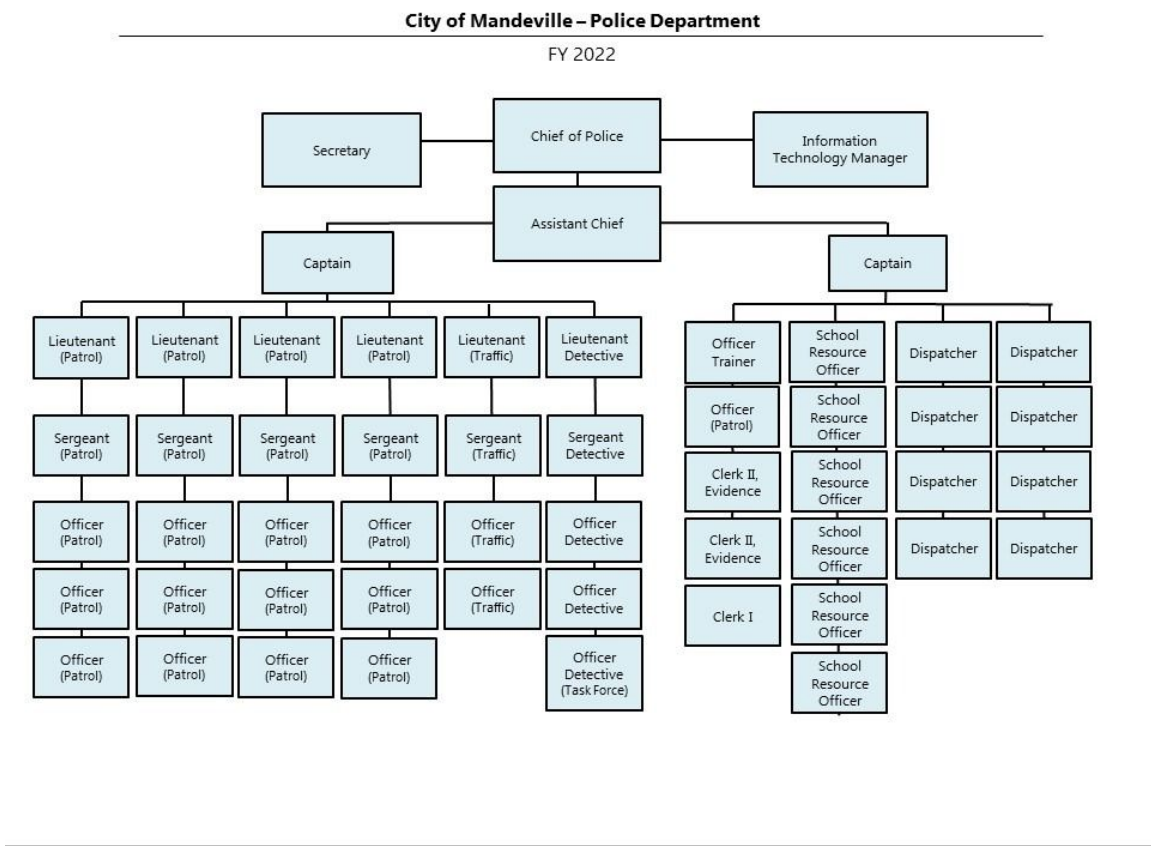
MPD is looking to upgrade other equipment such as our officers' bulletproof vests, and Tasers. Another community-oriented initiative that we would like to see come back is our Honor Guard. This unit bears the colors and does presentations at several public events as directed by the chief and mayor.

MPD still has a deficiency in its vehicle fleet. Almost half of the fleet has more than 100k miles. Once you add in the engine idle hours, you get an aged fleet. The MPD maintenance budget is hit hard each year as many of the vehicles are being pushed past the point of their diminishing returns. MPD is looking for eight new vehicles (marked, unmarked and motorcycles) for the next couple of years. This will allow time to surplus vehicles that have reached end of life and equip additional officers we are hiring.



An additional tool that MPD is seeking to implement is an app-based solution that will greatly bolster our ability to communicate with our citizens, and equally important, allow them to communicate with us. It is no surprise that most of the population has a smartphone. Studies show overwhelmingly that most people get their news and information from their mobile devices first, followed by social media platforms, then webpages. A robust app would allow not only the police department, but any other entity (city hall, public works, cultural affairs) to push out everything from emergency notifications such as road closures, and active shooter, to special events. Likewise, citizens could easily send tips, complaints and other public concerns that can promptly be screened and responded to. The ideal app solution would integrate with the city's existing social media platform and web page so that communications are published once and simultaneously distributed across all city platforms to ensure the maximum audience is reached.

## Organizational Chart



## Goals

The aforementioned items and initiatives are sought after with the end goal of providing our citizens with the most professional services as possible. Well educated, trained and equipped police officers, supported by a fully functional communications division,



and a host of other critical support personnel, are the cost of doing business in the law enforcement world in which we operate today. Our men and women have answered the calling to serve. Thank you in advance for your support of that calling.



# Street Department

Keith LaGrange  
Public Works Director

## STREETS AND DRAINAGE DEPARTMENT

This department provides continued upkeep and maintenance of the City's roadways and thoroughfares as well as monitoring, inspection and maintenance of the stormwater/drainage system.

The Streets Department consists of seven employees under the direction of the Superintendent of Buildings and Grounds. Four positions are currently filled. This department has openings for one Equipment Operator, one Maintenance Worker II, one Asst. Superintendent of Operations/Maintenance, and one Maintenance Worker I.

### City Wide Improvements

Various Task Orders under the Capital Roadway Program include drainage improvements in Fontainebleau Subdivision, City wide Ditch digging, Culvert replacement, milling and asphalt overlay, concrete panel replacement, improvement of drainage systems and miscellaneous sidewalk, curbing and aesthetic improvements throughout the City.

Upcoming projects include Task Orders in the Capital Roadway Project that will make drainage improvements, milling and asphalt overlay and concrete panel replacement, improvement of drainage systems and miscellaneous sidewalk, curbing and aesthetic improvements throughout the City. A pedestrian walkway connecting the existing walking path from Sandra Lee Dr. to Monroe St. is in final design. The department will also be seeking to develop a Multi Modal use study for the entire city. This study will consider all modes of transportation and ensure complete connectivity city wide. This study will help develop future capital projects for consideration.

## BUILDING & GROUNDS DEPARTMENT

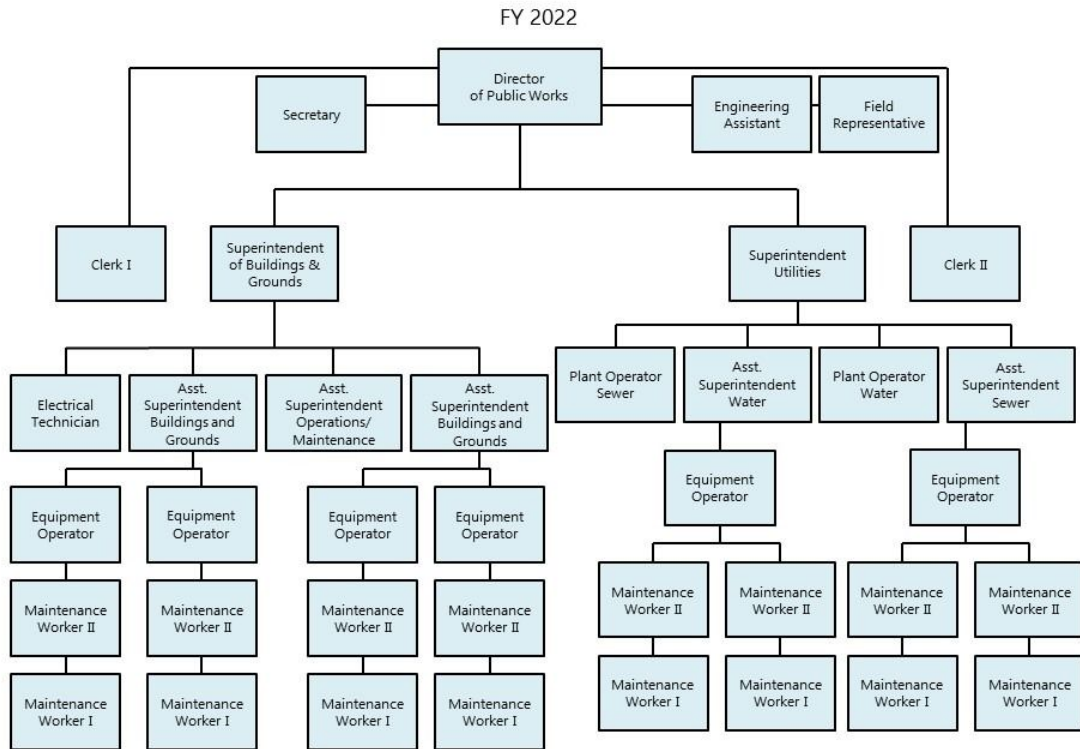
The Buildings and Grounds Department consists of nine employees under the direction of the Superintendent of Buildings and Grounds. Six positions are currently filled. This department has openings for one Asst. Superintendents, two Equipment Operators, and one Maintenance Worker I.

### City Wide Improvements

Completed projects include seawall improvements along Bayou Castine. Future projects include replacing the AC unit at the community center, replacing the wood decking at neighbor woods, and upgrading benching and playground equipment city wide.

# Organizational Chart

## City of Mandeville – Department of Public Works



## Streets and Drainage Department Goals

Continued upkeep and maintenance of City's roadways and thoroughfares, monitoring, inspecting and maintaining City's drainage system, provide emergency support during emergency events. Weekly meetings instruct employees on the safe use of equipment and personal safety on the jobsite. RoadSoft program evaluates roadways for future capital projects.

## Building and Grounds Department Goals

Insuring that public areas, parks and City buildings are safe and clean for residents and visitors to our community, purchasing materials in accordance with City's policies and maintaining warehouse, performing small construction projects as needed, supplying support and assistance at City sponsored functions, and providing emergency support during emergency





events. Public and personal safety is emphasized. Employees attend classes provided by LTAP that instruct them on proper use of various pieces of equipment. Weekly meetings instruct employees on safe use of equipment and personal safety on the jobsite. Insuring that public areas, parks and City buildings are safe and clean for residents and visitors to our community, purchasing materials in accordance with City's policies and maintaining warehouse, performing small construction projects as needed, supplying support and assistance at City sponsored functions, and providing emergency support during emergency events. Public and personal safety is emphasized. Employees attend classes provided by LTAP that instruct them on proper use of various pieces of equipment. Weekly meetings instruct employees on safe use of equipment and personal safety on the jobsite.





# Water Department

Keith LaGrange  
Public Works Director

The Water Department consists of seven employees under the direction of the Superintendent of Utilities. Four positions are currently filled. There are currently three open positions, one Equipment Operator, one Maintenance Worker I, and one Maintenance Worker II.

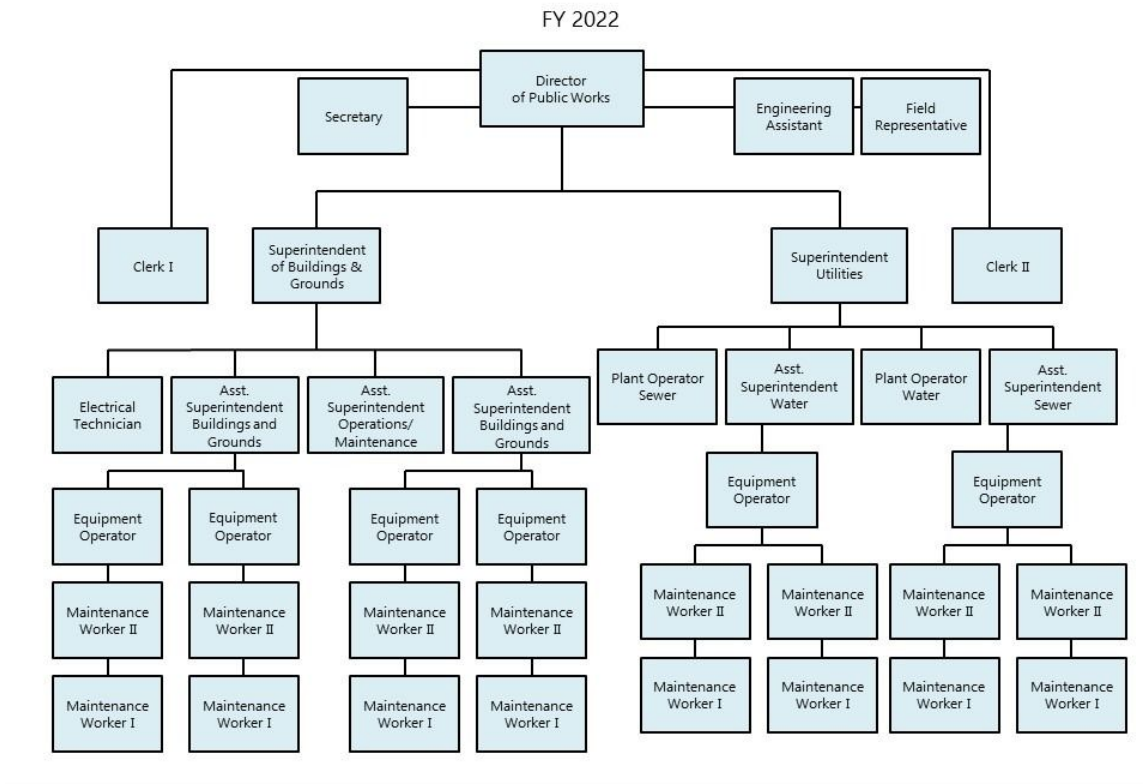
## City Wide Improvements

The New Golden Shores Waterline project was completed, upgrading the water system throughout the entire subdivision. The Water and Sewer Maintenance Project has provided water infrastructure upgrades and point repairs improving our water system capabilities. The St. Ann Water Tower Rehabilitation project is complete. The Rapatel Water tower is next to undergo upgrades to the inside of the tank to ensure quality drinking water to the public.

Upcoming capital projects for replacement of water lines in Golden Glen Subdivision is in design by Engineers. This will include upgrading under sized lines and upgrading the meters to have the ability to of remote turn on and shutoff.

## Organizational Chart

### City of Mandeville – Department of Public Works



## Goals

Provide safe drinking water in accordance with US EPA, LDEQ, and LA DHH standards, daily monitoring of system, maintain water pressure throughout the system for fire protection, and provide 24-hour assistance for emergency support. Education is essential to keep employees abreast of all current regulations. DPW encourages its employees to obtain certifications and cross train in both water and sewer. Weekly meetings instruct employees on safe use of equipment and personal safety on the jobsite.

# Sewer Department

**Keith LaGrange**  
Public Works Director

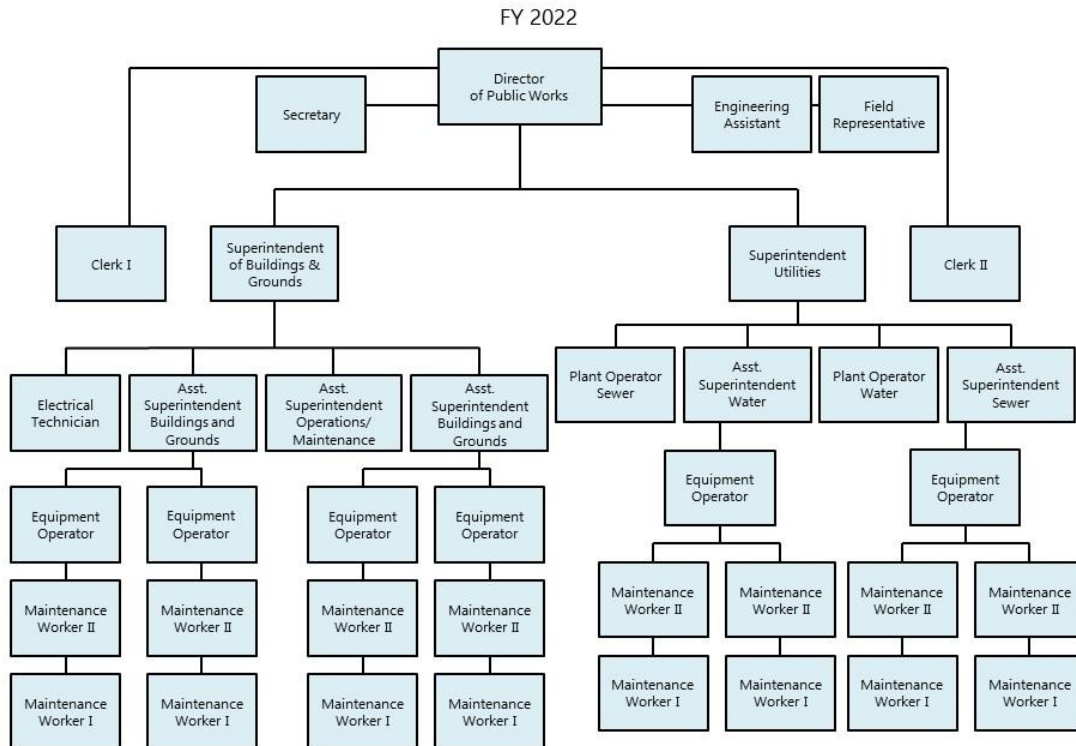
The Sewer Department consists of seven employees under the direction of the Superintendent of Utilities. Six positions are currently filled. Two employees have been promoted to fill positions of Asst. Superintendent and Plant Operator. There is one opening for Maintenance Worker II.

## City Wide improvements

The Sanitary Sewer Evaluation Study (SSES) provides information for capital projects for capacity and flows, as well as points out areas that need improvement. The Water and Sewer Maintenance Project has provided infrastructure upgrades and point repairs improving the wastewater system capabilities. Phase 2 and 3 of the erosion control project for the Wastewater Treatment pond levees is in design. Public Works is constantly trying to reduce odor throughout the system. Odor control devices were added to the treatment plant and the collection system. The department will continue to identify other lift stations that will require individual odor control. City Engineer is in final design of the hard covers at the treatment plant headworks to help trap odors. The Department will improve and upgrade up to 4 lift stations annually to ensure all stations become SCADA compliant through the capital budget. These same lift stations will receive updated and efficient pumps as well.

## Organizational Chart

### City of Mandeville – Department of Public Works



## Goals

Collection and treatment of sanitary wastewater in accordance with US EPA and LDEQ requirements, daily monitoring of system, and provide 24-hour assistance for emergency support. Education is essential to keep employees abreast of all current regulations. DPW encourages its employees to obtain certifications and cross train in both water and sewer. Weekly meetings instruct employees on safe use of equipment and personal safety on the jobsite.

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# **CAPITAL IMPROVEMENTS**

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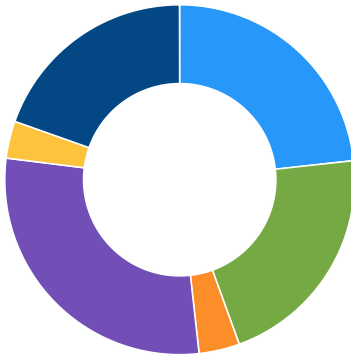
# Capital Improvements: One-year Plan

## Total Capital Requested

# \$20,932,830

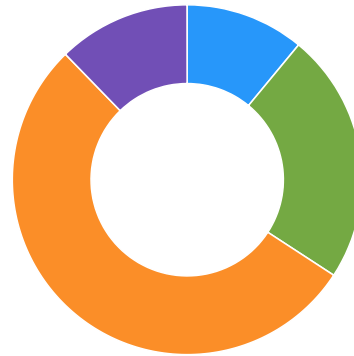
58 Capital Improvement Projects

Total Funding Requested by Department



● Capital Projects Streets Department (23%)	\$4,870,000.00
● General Government (21%)	\$4,440,000.00
● Police (4%)	\$787,590.00
● Sewer Department (29%)	\$6,016,240.00
● Street (3%)	\$720,000.00
● Water Department (20%)	\$4,099,000.00
<b>TOTAL</b>	<b>\$20,932,830.00</b>

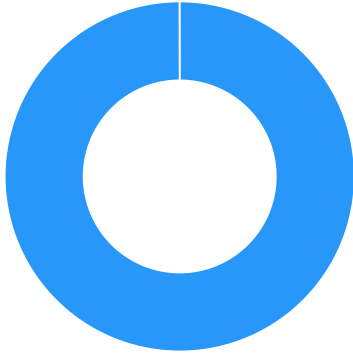
Total Funding Requested by Source



● District 3 Sales Tax Fund (11%)	\$2,302,500.00
● General Fund (23%)	\$4,857,590.00
● Special Sales Tax (54%)	\$11,205,240.00
● Street Construction Fund (12%)	\$2,567,500.00
<b>TOTAL</b>	<b>\$20,932,830.00</b>



### Capital Costs Breakdown



● Capital Costs (100%)	\$20,932,830.00
● Operational Costs (0%)	\$2,738.00
<b>TOTAL</b>	<b>\$20,935,568.00</b>

### Cost Savings & Revenue Breakdown

There's no data for building chart



# General Government Requests

## Itemized Requests for 2022

### City Hall Master Plan

\$200,000

This project will bring City Hall into ADA compliance, reorganize functional space, and potentially add separate Council Chambers.

### City Parks & Playgrounds Improvements

\$95,000

City Parks & Playgrounds Improvements

### Harbor Field Upgrades

\$20,000

Project includes placing a restroom with possible press box on top. It will also include needed upgrades to the field itself such as bleachers, fencing, etc.

### Land Acquisition

\$3,000,000

This will be an ongoing initiative as we return to the practice of annually budgeting funds for land acquisition for water management, greenspace, and parks. A portion of these funds are dedicated to land acquisition for expansion of the...

### Madison Street Jail Restoration

\$10,000

Madison Street Jail Restoration

### Neighborhood Deck Replacement

\$400,000

Neighborhood Deck Replacement

### Ravine aux Coquille Bank Stabilization

\$300,000

Ravine aux Coquille Bank Stabilization

### Shoreline Protection and Flood Control - East side of City

\$250,000

The project consists of the closure and restoration of the shoreline wetlands between Lakeshore Drive and Sunset Point. It includes a closure berm with an integral pedestrian path and 2 bridges accommodating flow from the Massena and Galvez...

### Shoreline Protection and Flood Control - West side of City

\$120,000

Preparation of feasibility document and environmental assessment for Tchefuncte Marsh Shoreline Protection and Habitat creation alternatives.

### Sunset Point Bathroom

\$45,000

Project is in design and construction of a public restroom facility at the Mandeville Lakefront.

**Total: \$4,440,000**





# Police Requests

## Itemized Requests for 2022

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<b>Building &amp; Grounds Repair - Police Department</b>	<b>\$150,000</b>
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Buildings and Grounds Repair - Police Department

<b>Bullet Resistant Shields</b>	<b>\$48,000</b>
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This expenditure is for twelve bullet resistant shields.

<b>Motorcycles</b>	<b>\$75,000</b>
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3 Fully Equipped Motorcycles

<b>Vehicle (existing) Bullet Proofing</b>	<b>\$90,000</b>
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This expenditure is to replace the front doors of the existing vehicles with bullet proof film on the windows and Kevlar doors.

<b>Vehicle (new) Bullet Proofing</b>	<b>\$21,000</b>
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This expenditure is to replace the front doors of the seven new vehicles with bullet proof film on the windows and Kevlar doors.

<b>Vehicle Outfitting</b>	<b>\$174,415</b>
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This expenditure is to outfit seven new vehicles with the necessary equipment.

<b>Vehicle Replacement - Police Department</b>	<b>\$229,175</b>
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Replace 7 Police vehicles - Police Department

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**Total: \$787,590**



# Street Requests

## Itemized Requests for 2022

<b>2 Lawnmowers</b>	<b>\$30,000</b>
2 Lawnmowers	
<b>20' Equipment Trailer</b>	<b>\$5,000</b>
20' Equipment Trailer	
<b>30' Interstate Trailer</b>	<b>\$35,000</b>
30' Interstate Trailer	
<b>6 Yard Dump Truck</b>	<b>\$75,000</b>
6 Yard Dump Truck	
<b>Bobcat</b>	<b>\$85,000</b>
Bobcat	
<b>Buildings &amp; Grounds Repairs - Street Department</b>	<b>\$200,000</b>
Buildings & Grounds Repairs - Street Department	
<b>Pipe Hunter Trailer</b>	<b>\$70,000</b>
Pipe Hunter Trailer	
<b>Street Sweeper</b>	<b>\$150,000</b>
Street Sweeper	
<b>Vehicle Replacement - Street Department</b>	<b>\$70,000</b>
Vehicle Replacement - Street Department	
	<b>Total: \$720,000</b>



# Capital Projects Streets Department Requests

## Itemized Requests for 2022

**Capital Roadway Maintenance** **\$3,250,000**

Capital Roadway Maintenance including: \$1,000,000 Asphalt Repairs \$2,000,000 Roadway & Drainage Maintenance \$100,000 City Wide Striping \$150,000 City Wide Sidewalk Repairs General repair and rehabilitation of concrete streets,...

**East Mandeville Bypass Road** **\$250,000**

East Mandeville Bypass Road

**Highway 190/22 Interchange Improvements Construction** **\$765,000**

The project includes improving the interchange of Highway 190 and Highway 22. The purpose is to improve traffic flow in the area. Project includes lane widening, updates traffic signalization/phasing, and turn lane improvements.

**Highway 190/22 Interchange Improvements Design** **\$75,000**

The project includes improving the interchange of Highway 190 and Highway 22. The purpose is to improve traffic flow in the area. Project includes lane widening, updates traffic signalization/phasing, and turn lane improvements.

**Highway 22 Drainage** **\$400,000**

Study completed for drainage on Highway 22 corridor from Dalwill Drive to Highway 190. Developed alternative improvement recommendations with cost estimates for City review. Analysis complete and results presented.

**Multi Modal Use Study** **\$30,000**

Multi Modal Use Study

**Sidewalk on South Side of E Causeway Approach from Monroe Street to the Butterfly Garden** **\$100,000**

Installation of a new Sidewalk on the South Side of E Causeway Approach from Monroe Street to the Butterfly Garden with two crossovers at New Golden Shores the the Community Center.

**Total: \$4,870,000**



# Water Department Requests

## Itemized Requests for 2022

<b>Buildings &amp; Grounds Repairs - Water Department</b>	<b>\$12,000</b>
Buildings & Grounds Repairs - Water Department	
<b>Ditch Witch Excavator Trailer</b>	<b>\$70,000</b>
Ditch Witch Excavator Trailer	
<b>F550 Dump Truck</b>	<b>\$75,000</b>
F550 Dump Truck	
<b>Golden Glen Water Line Replacement &amp; Meter Replacement</b>	<b>\$3,355,000</b>
Replacement of segments of aging AC water mains and water meters withing the subdivision.	
<b>Hydraulic Mole Bore</b>	<b>\$8,000</b>
Hydraulic Mole Bore	
<b>JD 50 Excavator</b>	<b>\$65,000</b>
JD 50 Excavator	
<b>Subsurface Trash Pumps</b>	<b>\$4,000</b>
Subsurface Trash Pumps	
<b>Tilt Trailer</b>	<b>\$10,000</b>
Tilt Trailer	
<b>Vehicle Replacement - Water Department</b>	<b>\$50,000</b>
Vehicle Replacement - Water Department	
<b>Water System Repairs</b>	<b>\$200,000</b>
Project includes upgrades and repairs to the City's sewer and water distribution systems.	
<b>Water Tower Repairs</b>	<b>\$250,000</b>
Water Tower Repairs	
<b>Total: \$4,099,000</b>	



# Sewer Department Requests

## Itemized Requests for 2022

<b>Bypass Pump</b>	<b>\$20,000</b>
Bypass Pump	
<b>Erosion Control for Treatment Plant Levees (Phase 3)</b>	<b>\$1,470,740</b>
Erosion control required for Pond #1 levee at WTPP. Task Order #1 Complete, need Task Order #2. Project installs articulated concrete block mats over clay material at the City WWTP levees to repair erosion. This is a task order...	
<b>Fence at Waste Water Treatment Plant</b>	<b>\$100,000</b>
Fence at Waste Water Treatment Plant	
<b>Lift Station 4 Upgrade</b>	<b>\$170,000</b>
Project includes mechanical and electrical upgrades to Lift Station #4. This project is to be scoped by Digital Engineering and design will be required.	
<b>Lift Stations 16 &amp; 26 Upgrades</b>	<b>\$300,000</b>
Rehabilitation of one lift station and reconstruction of another (station adjacent to Times Grill parking lot). Project is in design revision to expand scope for water main.	
<b>Lift Stations 3 &amp; 39 Upgrades</b>	<b>\$1,400,000</b>
Rehabilitation of stations (Jackson Avenue @ Jefferson Street and Christian Court south of Robyn Place in Woodstone) will include replacement of pipes, pumps, valves, coating of wet wells and new electrical control panels.	
<b>Lift Stations 35 &amp; 38 Upgrades</b>	<b>\$230,000</b>
Rehabilitation of stations (Burger King and Fontainbleau) will include replacement of pipes, pumps, valves, coating of wet wells and new electrical control panels. Lift Station 35 will also consist of a new relocated wet well with gravity...	
<b>Lift Stations 42 &amp; 43 Upgrades</b>	<b>\$800,000</b>
Rehabilitation of stations (10th Street north of West Frontage Road and Beau West Subdivision) will include replacement of pipes, pumps, valves, coating of wet wells and new electrical control panels.	
<b>New Lab Building</b>	<b>\$200,000</b>
New Lab Building	
<b>Roof at UV Chamber</b>	<b>\$20,000</b>
Roof at UV Chamber	
<b>Sanitary Sewer Evaluation Study (SSES)</b>	<b>\$50,000</b>
Annual ongoing contract for defects.	
<b>Submersible Pump Replacement at Lift Stations</b>	<b>\$60,000</b>
Submersible Pump Replacement at Lift Stations	
<b>Treatment Plant Sludge Removal</b>	<b>\$645,500</b>
This project involves removal of sludge in the lagoons in the WWTP.	
<b>Vacuum Truck</b>	<b>\$550,000</b>
Vacuum Truck	
<b>Total: \$6,016,240</b>	



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# APPENDIX

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.



**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the





"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.



**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

