

**FINANCE MEETING**  
**February 25, 2014**

The Finance Meeting of the City of Natchez met in the Council Chambers on Tuesday, February 25, 2014, at 4:30 p.m.

PRESENT: Mayor Pro Tempore Joyce Arceneaux-Mathis  
Alderman Ricky Gray Ward 2  
Alderman Sarah Carter Smith Ward 3  
Alderman Tony Fields Ward 4  
Alderman Dan Dillard Ward 6

ABSENT: Mayor Butch Brown  
Alderman Mark Fortenbery Ward 5

ALSO PRESENT: City Clerk Donnie Holloway  
City Attorney Hyde Carby  
Temple Hendricks, Board Secretary  
David Gardner, City Engineer  
Ed Bowser, IT Director  
Frankie Legaux, City Planner  
Curtis Norton, Traffic Director  
Justin Dollar, Public Works Director

A meeting of the Traffic Committee was held in the Finance Meeting. Two requests had been made for speed calming devices with all parameters being met—South Union and Old Washington.

David Gardner advised that there are three possible locations for a device to be installed on South Union.

Manufactured speed humps are \$5,000.00 each which doesn't include installation. The cost would be \$2000.00 if Hensley or Blain hired to lay the asphalt. Manufactures humps are readily available and are precise as built to certain specifications. A manufactured hump also takes away tort liability. It's difficult to get an asphalt hump to be precise. Manufactures takes away your tort liability. Disadvantages on manufactures-cost more and not permanently fixed so they can come back up. Mr. Gardner recommended the manufactured hump is the city could afford it.

Alderman Dillard advised that last year the BOA had set aside \$15,000.00 for speed humps. Mr. Holloway said that it wasn't budgeted for this year.

Mayor Pro Tempore Arceneaux-Mathis asked if it would be the BOA's will that the budget be amended to reinstate the \$15,000.00 that Alderman Dillard had reported was budgeted last year for speed calming devices. Alderman Gray said that he couldn't see amending the budget for \$15,000.00 as there would surely be more applications for speed humps. Alderman Dillard stated that he felt that the criteria was demanding enough that he didn't think that the city would be overrun with streets meeting the criteria.

Mr. Norton clarified to the Alderman Fields and the BOA that the study called for 7 humps on Old Washington and 3 on South Union for an estimated cost of \$20,000.00. Mr. Gardner said that the Sharon Browning, 415 South Union, and Agatha Weeks, 503 South Union, reported that speeding on South Union has become a real issue and they would like the speed humps installed to protect children and pets that live on South Union.

Mr. Gardner reported that NRCS is now accepting potential EWP sites and he requested that the BOA forward him sites that they'd like to include. 301 Hurricane, 133 Homochitto, 21 Oak, 503 Monroe are on the current list. Old Prentiss Highway, where you turn to go onto Live Oak and Thistledown, was turned down today but the ruling was going to be appealed. If PW had to fix, it would cost \$25,000.00 to \$30,000.00. Mr. Gardner needed the list of potential sites by the next day.

Mayor Pro Tempore Arceneaux-Mathis asked if Old Providence Road, at the corner of River Terminal, would qualify. Mr. Gardner clarified that a EWP project would need to be tied to a rain event of 4" or

more of rain. Mr. Gardner reminded that BOA that a cost value ratio must now be met to get a EWP project approved—the cost of the work can't exceed a certain ratio of the value of the property.

Justin Dollar had taken photos of Old Providence Road and he didn't see anything structurally wrong with the bridge that would warrant closing it, however, he stated that he'd not an engineer. Mayor Pro Tempore Arceneaux-Mathis stated that she was concerned about the wash coming down to the bridge and would like to see submitted for an EWP project.

Alderman Dillard said that he'd reviewed the January budget report and had the following comments: The Casino Annual Lease fund-budgeted at \$1M, he was concerned about \$427,000.00 from previous year that should've being brought forward.

Still many fund balances that should be in monthly reports.

Funds have been added to budget which weren't budgeted by the boa. For example Fund 115, Police Grant (page 50), was not budgeted, balance shown as \$0.00 however it earned interest.

Transportation--number had been advised.

Recreation-appeared that the city was overpaying this vendor. He'd been paid \$45,000.00 this fiscal year on a on a \$65,000.00 contract.

Recreation Donations--budget shows no balance but has earned interest as well as an expenditure

Brumfield-no balance but has earned interest

Hurricane Gustav-had a \$10,000.00 miscellaneous expenditure. What was this for?

Hurricane Isaac-was not budgeted. A \$27,812.00 miscellaneous expenditure. What was this for?

Biggest concern was that revenues and expenditures have been revised and only governing body that can revise the budget is the BOA. Mr. Holloway responded that the budget hadn't been changed--there were mistakes made, human error, which the accounting staff is correcting. Alderman Dillard replied that when mistakes are made over and over, no longer human error. Mr. Holloway said that he'd spoken with Ed Bowser as accounting needs to get into the AS400 so Mr. Holloway can provide answers to these questions.

Alderman Dillard said that he'd be asking in the form of a motion that the City Attorney request the bank statements on particular funds from Britton and Koontz bank for the period of 9-1-13 to 2-1-14 in the Regular Board Meeting.

Fund 115-the City has a police grant but not in budget

Margaret Martin-budgeted last year but wasn't budgeted this year yet \$28,000.00 spent

Traffic shows negative \$24,000 in revenue (should be an expenditure), \$45,000.00 in miscellaneous, \$17,000 in supplies.

Alderman Dillard said although it appears that the CPA and her assistant were trying to get answers to these questions, he asked that his report be made a part of the minutes:

## Budget Report Review January 2014

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109 Casino Annual Lease Payment			
p. 42 R25	\$1,000,000		Incorrect
<i>\$727,504 FY 2012-13 ending balance according to statements B&amp;K 10/01/12</i>			
<i>\$300,000 spent for street overlay \$200,000 will be spent on micro-sealing.</i>			
<i>\$427,000 balance to be brought forward.</i>			
115 Police Grant			NOT Budgeted
p. 50 R23	\$35.02	Interest	Balance NOT shown
p. 50 E09	\$20,160	Expenditure	NOT Budgeted
125 Transportation Senior Center			
p. 55 R30	\$2,114,500	Revenue Total	REVISED Budget
	\$2,214,500		As Budgeted
126 Recreation			
p. 62 E09	126-342-637		Contract Services
	\$ 45,206	YTD	MS Golf
<i>It appears the Clerk is overpaying this vendor. If the Contract Service amount is \$65,000 for 12 months then as of January the contract is only in its 4<sup>th</sup> month and the amount paid should only be one third of the contract total of \$65,000 which equals \$22,000 NOT \$45,206</i>			
p. 66 E09	\$1,036,654	Expenses Total	REVISED Budget
	\$1,042,654		As Budgeted
134 Recreation Donations			NOT Budgeted
p. 66 R23	\$8.93	Interest	Balance NOT shown
p. 66 E09	\$1,2000	Expenditure	Contract Service for What ?
144 Brumfield CDBG			NOT Budgeted
p. 70 R23	\$7.55	Interest	Balance NOT shown
167 Gustav Hurricane			NOT Budgeted
p. 81 E09	\$10,900	Expenditure	Miscellaneous for What ?
168 Isaac Hurricane			NOT Budgeted
p. 82 E09	\$27,812	Expenditure	Miscellaneous for What ?
175 Cemetery			NOT Budgeted
p. 84 R23	\$10.12	Interest	Balance NOT shown
p. 84 R25	\$2,430	Transfer	To Where ?
182 Regional Transit Operation			NOT Budgeted
p. 89 R23	\$2.68	Interest	Balance NOT shown
185 MDAH-Grant 2011 Martin School			NOT Budgeted
p. 92 E10	\$28,720	Contract Services	For What ?
187 Traffic-MDOT Intersections			NOT Budgeted
p.92 R01	\$-24,931	Cash	Negative Revenue
p.92 R25	\$45,933	Miscellaneous	From Where ?
p. 93 E09	\$17,714	Supplies	For What ?
206 Water Works Refunding Contingence			NOT Budgeted
p. 100 R23	\$20.23	Interest	Balance NOT shown
207 Water Works Refunding Depreciation			NOT Budgeted
p. 100 R23	\$20.23	Interest	NOT Budgeted
300 Capital Improvements			

p. 101 R30 \$454,782 Revenue Total REVISED Budget  
\$704,782 As Budgeted

301 Colonnades

p. 106 R30 \$875,000 Revenue Total REVISED Budget  
\$625,000 As Budgeted

302 Community Development NOT Budgeted

p. 107 R25 \$558,333.34 Misc. Revenue

These monies are from the Casino Annual Lease Agreement Payment.

333,333.34 is for either a YMCA, Youth Center or Civil Rights Museum.

These monies have special covenants in the Agreement and can not be spent without the approval of the Board.

225,000.00 is for Community Development and has special restrictions and cannot be spent without Board approval.

p. 107 E09 \$20,610 Misc. Expenditure NOT in Docket

329 North Natchez Drainage

p. 109 E09 \$586,192 Contr. & Prof. Service REVISED Budget

\$155,000 Expense Total AS Budgeted

\$ 362 Interest Balance NOT shown

331 Duncan Park Pool NOT Budgeted

p. 109 R23 \$29.04 Interest Balance NOT shown

333 Natchez Historic Trails

p. 111 R30 \$1,334,000 REVISED Budget

\$1,6335,00 As Budgeted

337 Regional Transit Construction NOT Budgeted

p. 112 R10 \$912,825 Revenue YTD

Does not agree with Engineer's spreadsheet should be \$655,120

\$ 46,357 MDOT for Engineering

\$608,763 MDOT for Construction

p. 112 R10 \$175,182 City Match Incorrect

The City has already paid its entire match and should receive or has already the last reimbursement from MDOT for \$2,892 for Construction.

THIS PROJECT IS COMPLETE with an available balance of \$57,006.

501 Unemployment Compensation NOT Budgeted

p. 115 R23 \$28.94 Interest Balance NOT shown

606 Withholding Clearing NOT Budgeted

p. 117 R23 \$12.80 Interest Balance NOT shown

Budgeted Revenues and Expenses

p. 123 \$37,369,593 Revenues Total REVISED

\$37,772,348 As Budgeted

p. 123 \$36,124,682 Expenses Total REVISED

\$36,380,682 As Budgeted.

END OF REVIEW QUESTIONS AND COMMENTS

A motion was made by Alderman Dillard, with a second by Alderman Fields, to close the meeting to make a determination if a valid reason existed to go into Executive Session. The motion carried unanimously.

Mr. Carby and advised that it had been determined that a valid reason existed to go into Executive Session which was the discussion of litigation.

After meeting in Executive Session, Alderman Gray made the motion to go out of Executive Session and adjourn to the Regular Meeting of the Board of Aldermen. Alderwoman Carter Smith seconded the motion which carried unanimously.

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Larry L. "Butch" Brown, Mayor

Attest:

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Donnie Holloway, City Clerk