

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL OF THE CITY OF GONZALES,  
STATE OF LOUISIANA TAKEN ON APRIL 22, 2019, 5:30 P.M. AT CITY HALL, 120 S. IRMA BLVD.

MEMBERS PRESENT:

Mayor Barney Arceneaux  
Councilman Kirk Boudreaux  
Councilman Harold Stewart

Councilman Tyler Turner  
Councilman Neal Bourque  
Councilman David Guitreau

MEMBERS ABSENT: NONE

ALSO PRESENT:

Scot Byrd, City Clerk  
Lisa Babin, Administrative Secretary  
Alanda Viger, Accountant

Matt Percy, City Attorney  
Sherman Jackson, Chief of Police

Motion by Councilman Kirk Boudreaux, seconded by Councilman Harold Stewart to approve the Minutes of the City Council Meeting taken, April 8, 2019.

YEAS: Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner,  
Councilman Neal Bourque, Councilman David Guitreau

NAYS: NONE

ABSENT: NONE

Motion by Councilman Kirk Boudreaux, seconded by Councilman Harold Stewart to approve the request of Vanessa Williams, representative of the New Hopeful Worship Center; for a Special Event Permit to hold an Outreach Ministry "Gospel Day in the Park" community event to be held on Saturday June 1, 2019 at the School Board Soccer Fields located on La. 44 from 8:00 a.m. – 4:00 p.m.

YEAS: Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner,  
Councilman Neal Bourque, Councilman David Guitreau

NAYS: NONE

ABSENT: NONE

Motion by Councilman Tyler Turner, seconded by Councilman Kirk Boudreaux to approve the request of Darryl Hambrick, representative of the River Road African American Museum; for a Special Event Permit to hold an Annual "Gospel Music Festival" at Jambalaya Park on Saturday May 18, 2019 from 12:00 – 7:00 p.m.

YEAS: Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner,  
Councilman Neal Bourque, Councilman David Guitreau

NAYS: NONE

ABSENT: NONE

Motion by Councilman Neal Bourque, seconded by Councilman Tyler Turner to approve the request of Jeanne St. Germain, General Manager of Tanger Outlet; for a Special Event Permit to hold a community "Memorial Day Block Party" in the parking lot at 2410 S. Tanger Blvd. on Saturday May 25, 2019 from 11:00 a.m. – 2:00 p.m.

YEAS: Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner,  
Councilman Neal Bourque, Councilman David Guitreau

NAYS: NONE

ABSENT: NONE

Motion by Councilman David Guitreau, seconded by Councilman Neal Bourque to adopt Resolution No. 2879:

RESOLUTION #2879

A RESOLUTION AUTHORIZING THE PUBLICATION OF A NOTICE OF INTENTION TO CREATE THE PACE CENTER ECONOMIC DEVELOPMENT DISTRICT OF THE CITY OF GONZALES, STATE OF LOUISIANA, UNDER THE AUTHORITY OF PART II, CHAPTER 27 OF TITLE 33 OF THE LOUISIANA REVISED STATUTES OF 1950, AS AMENDED (LA. R.S. 33:9038.31 *ET SEQ.*); AND PROVIDING FOR OTHER MATTERS IN CONNECTION THEREWITH.

**WHEREAS**, Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31, *et seq.*) (the "EDD Act") authorizes municipalities, parishes and certain other local governmental subdivisions to create economic development districts to carry out the purposes of the EDD Act, which economic development districts are political subdivisions of the State of Louisiana and possess such power and authority and have such duties as provided by the EDD Act and other law; and

**WHEREAS**, the City of Gonzales, State of Louisiana (the "City"), acting through this Mayor and City Council as its governing authority, desires to avail itself of the EDD Act to create an economic development district to be called "PACE Center Economic Development District of the City of Gonzales, State of Louisiana" (the "District"), in accordance with La. R.S. 33:9038.32; and

**WHEREAS**, in accordance with the EDD Act, particularly La. R.S. 33:9038.32, the City now desires to give notice of its intention and to hold a public hearing relative to the proposed creation of the District which notice shall be published in the City's official journal two (2) times prior to the public hearing; and

**WHEREAS**, upon the creation of the District, it is the intention of the City to enter into a cooperative endeavor agreement with the District providing for the financing of the acquisition, construction and equipping of a performing arts, conference and events center to be located in the District, utilizing in part the revenues generated by the City's 2% hotel occupancy tax that was authorized at an election held in the City on December 8, 2018 and effective April 1, 2019 (the "2019 Hotel Tax") pursuant to the following proposition:

**CITY OF GONZALES PROPOSITION  
(LEVY OF HOTEL OCCUPANCY TAX)**

Shall the City of Gonzales, State of Louisiana (the "City") be authorized to levy and collect a hotel occupancy tax equal to two percent (2%) of the rent or fee charged for the occupancy of hotel rooms located within the City of Gonzales to be effective April 1, 2019, for perpetuity, (an estimated \$500,000.00 reasonably expected at this time to be collected from the levy of the tax for an entire year) (the "Tax"), with the proceeds of the Tax (after paying the reasonable and necessary costs and expenses of collection and administering the Tax) to be dedicated and used for the purpose of financing, construction, maintenance, and operation of an event and conference center for the City of Gonzales?

**NOW THEREFORE, BE IT RESOLVED** by the Mayor and City Council, acting as the governing authority of the City of Gonzales, State of Louisiana, that:

**Intention to Create Economic Development District.** In accordance with the EDD Act, and particularly La. R.S. 33:9038.32, this governing authority does hereby give notice of its intention to create an economic development district to be called the "PACE Center Economic Development District of the City of Gonzales, State of Louisiana," for the purpose of encouraging economic development projects as defined in La. R.S. 33:9038.34(M) and La. R.S. 33:9038.36, including but not limited to financing, constructing, maintaining, and operating a performing arts, conference and events center for the City of Gonzales.

The proposed economic development district shall consist of the parcel and shall have the boundaries described in Exhibit A to this resolution.

**Notice of Intention.** The City Clerk is authorized and directed to publish a notice of intention, in substantially the following form, which notice shall be published in the City's official journal two (2) times prior to the public hearing:

\* \* \* \* \*

**NOTICE OF INTENTION TO CREATE THE  
PACE CENTER ECONOMIC DEVELOPMENT DISTRICT  
OF THE CITY OF GONZALES, STATE OF LOUISIANA**

NOTICE IS HEREBY GIVEN that the Mayor and City Council (the "Governing Authority"), acting as the governing authority of the City of Gonzales, State of Louisiana (the "City") proposes to consider the adoption of an ordinance, pursuant to La. R.S. 33:9038.32, creating an economic development district within the City to be called the "PACE Center Economic Development District of the City of Gonzales, State of Louisiana" (the "District"). The District will be created for the purpose of encouraging economic development projects as defined in La. R.S. 33:9038.34(M) and La. R.S. 33:9038.36, including but not limited to financing, constructing, maintaining, and operating a performing arts, conference and events center for the City of Gonzales.

NOTICE IS HEREBY FURTHER GIVEN that the Governing Authority, acting as the governing authority of the City, will meet in open and public session on May 13, 2019, at five-thirty o'clock (5:30) p.m., at City Hall, 120 South Irma Boulevard, Gonzales, Louisiana, to hear any objections to the creation of the District as described above. A map and description of the proposed boundaries of the District are as follows:

[LEGAL DESCRIPTION AND MAP AS SHOWN IN  
EXHIBIT A TO THIS RESOLUTION, TO BE  
ATTACHED TO NOTICE IN PUBLICATIONS]

\* \* \* \* \*

Public Hearing. At the date, time and place mentioned in the aforesaid Notice of Intention, or at such other time and place as may be determined by the Acting Mayor and properly advertised, this Governing Authority will meet in open and public session, to hear any objections to the proposed creation of the District described above, and may consider the adoption of ordinances creating the district.

Authorization of Officers. The Mayor and the City Clerk are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this resolution.

Employment of Special Counsel. This governing authority finds and determines that a real necessity exists for the employment of special counsel in connection with the creation of the District, and the negotiation, authorization and approval of a cooperative endeavor agreement with respect to the use of the 2019 Hotel Tax, and further in connection with the authorization and issuance of approximately \$8,000,000 of bonds by the District to finance the acquisition, construction and equipping of a performing arts, conference and event center in the District (the "Bonds"). Accordingly Adams and Reese LLP, of New Orleans, Louisiana, are hereby employed as special counsel to the City in connection with the foregoing. Said special counsel shall prepare and submit to this governing authority for adoption all proceedings incidental to the foregoing, and shall counsel and advise the City, the District and this governing authority in connection with the foregoing.

The fee of special counsel in connection with the creation of the District and the negotiation and approval of the cooperative endeavor agreement shall be based on hourly rates to be negotiated between the Mayor and special counsel, however it is understood that such fee shall be paid on behalf of the City by the Company. The fee of special counsel in connection with the issuance of the Bonds shall be in accordance with the Attorney General's fee schedule for revenue bonds based on the principal amount of the Bonds actually issued, sold, delivered and paid for, plus "out-of-pocket" expenses; provided, however, that said fee shall be contingent upon the sale, issuance and delivery of the Bonds.

EXHIBIT A  
to Notice of Intent Resolution

MAP AND LEGAL DESCRIPTION OF  
PACE CENTER ECONOMIC DEVELOPMENT DISTRICT  
OF THE CITY OF GONZALES



The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner,  
Councilman Neal Bourque, Councilman David Guitreau

NAYS: None

ABSENT: None

ABSTAINING: None

The City Clerk stated the City Council Members have been provided with a copy of the revenue and expense compared to budget report in the City Council Member's packets. The city is within budget. No discussion was required or requested by the City Council Members.

Motion by Councilman Kirk Boudreaux, seconded by Councilman Harold Stewart to introduce Ordinance No. 4082:

**AN ORDINANCE ADOPTING THE FISCAL YEAR 2019-2020 BUDGET ADDRESS**

BE IT ORDAINED BY Mayor and Councilmen of the City of Gonzales, Louisiana:  
That the Fiscal Year 2019-2020 Budget Address is hereby adopted as follows:

**CITY OF GONZALES  
BUDGET ADDRESS  
2019-2020**

These budgets reflect a projection of the requirements necessary to ensure that the City of Gonzales continues to provide the level of services it currently provides. There are some assumptions that must be set forth that are relative to the overall operation of the city. Those assumptions are detailed below.

**SALES TAX BUDGET**

Sales taxes account for nearly 70% of the revenues in the General Fund and a substantial portion of the revenues in the Capital Outlay Fund. The administration watches sales tax revenue as an important indicator of the city's ability to provide services in the future. The administration projects that the city will collect \$14,800,000 in sales taxes in the 2019-2020 fiscal year compared to \$14,600,000 in the previous year. This represents a modest 1.37% increase in sales tax revenue.

Fiscal Year	Sales Tax Collections	% Increase from Prior Year
FY 2019	\$ 14,800,000	1.37%
FY 2018	\$ 14,600,000	(3.39%)
FY 2017	\$ 14,906,000	5.12%
FY 2016	\$ 14,180,000	0.80%
FY 2015	\$ 14,065,000	2.23%
FY 2014	\$ 13,757,069	6.47%

*Figure 1.*

This modest increase in sales tax is expected due to robust activity in new business formation and a healthy retail sector in the city. However, the increase remains modest due to a challenging brick and mortar retail environment due to continued growth in online shopping and increased options for shopping and dining in other portions of the parish.

As you can see from the above table, sales tax collections in the city began to slow each year since FY 2014 despite the opening of many new business and fast food restaurants. The administration continues to watch this trend closely.

Based on current trends, the administration has decided to take a conservative approach and set the projected sales tax revenues for the upcoming fiscal year at \$14,800,000.

**OTHER REVENUES**

Other significant sources of revenues in the General Fund include:

Revenue	FY 2019-2020 Budget
Property Taxes	\$ 1,182,600.00
License & Permit Fees	\$ 1,481,000.00
Franchise Fees	\$ 1,007,000.00

Figure 2.

**PERSONNEL AND HUMAN RESOURCES**

**Retirement**

The Municipal Employees Retirement System (MERS) employer portion of the retirement premium will increase by 1.75% percentage points to 27.75%, representing a \$161,627 increase. The employer portion of the Municipal Police Employees Retirement System (MPERS) will increase by 0.5 percentage point to 32.50%, or \$41,103.



figure 3.

**Personnel Requests**

The administration is requesting one additional laborer position, salary range 1, for Buildings and Grounds to keep up with the demand for services.

**Health Insurance**

The city's health insurance budget is expected to decrease slightly from \$1,447,734 to \$1,366,988 in the upcoming year, or \$80,746, which represents a 5.90% decrease over last year.

Monthly budgeted health insurance premiums are listed below:

Health Insurance Table	
Coverage	Monthly Rate
Family	1,788.61
Employee - Spouse	1,256.55
Employee - Child	1,162.71
Single	630.60

**UTILITY FUND BUDGET**

*Natural Gas*

We are projecting that the city will spend approximately \$700,000 purchasing natural gas on a budget of \$645,000. Therefore, we have increased our budget for gas purchases this year to \$700,000. The city's gas sales are expected to be approximately \$1,667,000.

The city's cost of operating the Gas Department last year was approximately \$600,000, bringing the total cost of the gas system to \$1,296,462. The natural gas rate charged by the city is a function of the price paid by the city for gas and the cost of operating the city's gas department broken down by MCF. The city sold 151,128 MCF of natural gas in 2018. The amount charged to customers for direct city gas costs will remain at \$7.91 per MCF in the coming Fiscal Year.

#### *Utility Rates*

Water and sewer rates will increase 3% to keep up with inflation and the increased costs of operating the system.

### **DEQ STATE REVOLVING LOAN**

The city currently has one outstanding \$15,000,000 line of credit with the DEQ State Revolving Loan Fund for Wastewater Improvements. The current loan balance is \$8,898,489. In the coming Fiscal year, the city expects to borrow \$3,000,000 against this line of credit for wastewater facilities enhancements.

In accordance with bond covenants, the city has established a "Series 2014 Bond Reserve Fund" and a "Utility Fund Investment Account", both serving the purpose of securing future loan payments in case of impending default. Current balances in these accounts total \$848,747.

### **CAPITAL OUTLAY BUDGET**

The city is proposing a Capital Outlay Budget of \$13,077,663.

The proposed Capital Outlay Budget is highlighted by \$3,948,000 in proposed wastewater projects, including the construction on a major expansion of the city's wastewater plant in preparation for economic growth on the southern limits of the city. Up to \$3,000,000 of this work will be financed through the DEQ State Revolving Loan Program.

The city is planning to create a road to create east west connectivity between Burnside and Darla Street to help provide additional access to the hospital and provide some relief to traffic congestion along Highway 30. To accomplish this, we have appropriated funds for the roadway's design.

Altogether, the city has budgeted \$4,933,387 in proposed road improvement projects, which includes continuing with the construction match for several DOTD projects, and improvements on S. Burnside for a roundabout and an additional lane to the south of the city along the Conway Development and a signal modification project to improve traffic flow for N. Burnside in the northern part of the city. \$2,118,387 of the road improvement projects will be from federal grant funds.

The city is planning \$1,277,000 in water system projects and \$250,000 in gas system projects.

### **SUMMARY**

The city administration has prepared this presentation to the best of our ability with the knowledge of the financial circumstances of the city at this time. We feel that we have herein fairly represented revenues and expenditures and the overall positive impact they will have on present and future endeavors of this administration.

It is the intent of this presentation to hereby grant the Mayor the power to administer these budgets within a margin of plus or minus 5%, this being presented in the interest of expediency, legality, and/or unforeseen and unplanned emergencies.

Final vote on the foregoing amendment to be taken at the next regular City Council Meeting scheduled for May 13, 2019.

Motion by Councilman Kirk Boudreaux, seconded by Councilman David Guitreau to introduce Ordinance No. 4083:

### **AN ORDINANCE ADOPTING THE FISCAL YEAR 2019-2020 SALES TAX BUDGET**

BE IT ORDAINED BY Mayor and Councilmen of the City of Gonzales, Louisiana:  
That the Fiscal Year 2019-2020 Sales Tax Budget is hereby adopted as follows:

**CITY OF GONZALES  
SALES TAX REVENUE BUDGET  
FY 2019-2020**

**REVENUES:**

Sales Tax Collections 14,800,000.00

**TOTAL:** 14,800,000.00

**EXPENDITURES:**

Appr. To General Fund 7,400,000.00

Ser-2001 Appr. Fire, Police & Sanitation 3,700,000.00

Appr. To Capital Imp. 2,960,000.00

Appr. To Utility Fund for Debt Service 740,000.00

**TOTAL:** 14,800,000.00

Final vote on the foregoing amendment to be taken at the next regular City Council Meeting scheduled for May 13, 2019.

Motion by Councilman David Guitreau, seconded by Councilman Harold Stewart to introduce Ordinance No. 4084:

AN ORDINANCE ADOPTING THE GENERAL FUND BUDGET  
FOR THE FISCAL YEAR BEGINNING JUNE 1, 2019 AND ENDING MAY 31, 2020.

BE IT ORDAINED BY Mayor and Councilmen of the City of Gonzales, Louisiana:  
That the General Fund Budget for Fiscal Year beginning June 1, 2019 and ending May 31, 2020 is hereby adopted  
as follows:

**CITY OF GONZALES  
GENERAL FUND BUDGET SUMMARY  
FY 2019-2020**

	<b>PROPOSED BUDGET</b>
<b>REVENUES:</b>	
TAXES	11,870,000.00
FRANCHISE FEES	1,007,000.00
LICENSES AND PERMITS	1,481,000.00
FEES, FINES & FORFIETURES	150,000.00
FIRE DEPT. REVENUE	920,600.00
FACILITY RENTALS	199,400.00
INTERGOVERNMENTAL	14,940.00
GRANT REVENUE	260,000.00
RECREATION REVENUE	105,000.00
MISCELLANEOUS	37,850.00
INTEREST	60,000.00
<b>TOTAL REVENUES:</b>	<b>16,105,790.00</b>
<b>EXPENDITURES:</b>	
FIRE DEPARTMENT	3,578,000.00
ADMINISTRATION	966,350.00
POLICE DEPARTMENT	5,847,000.00
CODE ENFORCEMENT	404,000.00
SANITATION	990,900.00
STREETS & DRAINAGE	1,468,100.00
GENERAL GOVERNMENT	1,195,780.00
CIVIC CENTER	70,700.00
CITY ROOM	24,400.00
RECREATION	808,360.00
BUILDINGS & GROUNDS	694,000.00
TOURISM & CULTURAL DEV.	57,200.00
<b>TOTAL EXPENDITURES:</b>	<b>16,105,790.00</b>

Final vote on the foregoing amendment to be taken at the next regular City Council Meeting scheduled for May 13, 2019.

Motion by Councilman Tyler Turner, seconded by Councilman Harold Stewart to introduce Ordinance No. 4085:

AN ORDINANCE ADOPTING THE UTILITY FUND BUDGET  
FOR THE FISCAL YEAR BEGINNING JUNE 1, 2019 AND ENDING MAY 31, 2020.

BE IT ORDAINED BY Mayor and Councilmen of the City of Gonzales, Louisiana:  
That the Utility Fund Budget for Fiscal Year beginning June 1, 2019 and ending May 31, 2020 is hereby adopted as follows:

**CITY OF GONZALES  
UTILITY FUND BUDGET  
FY 2019-2020**

<b>REVENUES:</b>	<u><b>Proposed Budget</b></u>
GAS SALES	1,590,000.00
SEWER SERVICE CHARGES	1,245,000.00
WATER SALES	1,410,000.00
MISCELLANEOUS	163,000.00
SALES TAX REVENUE	740,000.00
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<b>TOTAL REVENUES:</b>	<b>5,448,000.00</b>
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<b>EXPENDITURES:</b>	
GAS DEPARTMENT	1,406,400.00
WATER DEPARTMENT	1,390,500.00
WASTEWATER TREATMENT	940,688.00
UTILITY GENERAL GOVERNMENT	640,730.00
UTILITY ADMINISTRATION	444,200.00
METER READERS	98,750.00
DEQ LOAN EXPENDITURES	73,000.00
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<b>TOTAL EXPENDITURES:</b>	<b>4,994,268.00</b>
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<b>TRANSFER TO DEBT SERVICE</b>	<b>453,732.00</b>

Final vote on the foregoing amendment to be taken at the next regular City Council Meeting scheduled for May 13, 2019.

Motion by Councilman Harold Stewart, seconded by Councilman David Guitreau to introduce Ordinance No. 4086:

**CITY OF GONZALES  
CAPITAL OUTLAY BUDGET  
FY 2019-2020**

<b>FUND BALANCE</b>	<b>2,050,058.94</b>
<b>TRANSFER FROM GEN FUND - FUND BALANCE</b>	<b>3,000,000.00</b>
<b>REVENUES:</b>	
SALES TAX APPROPRIATIONS	2,960,000.00
GRANTS – CAPITAL OUTLAY	2,198,387.76
LOAN PROCEEDS	3,000,000.00
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<b>TOTAL REVENUES</b>	<b>8,158,387.76</b>
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<b>FUNDS AVAILABLE</b>	<b>13,208,446.70</b>

**EXPENDITURES:**

**STREETS & DRAINAGE IMPROVEMENTS**

INTERSTATE LIGHTING	20,000.00
STREET DEPT / DRAINAGE EQUIPMENT	153,500.00
SIDEWALK CONSTRUCTION	70,000.00
BULKHEAD IMPROVEMENT	60,000.00
CAP ROAD IMPROVEMENT PROJECT	4,933,387.76

*Total Streets & Drainage Improvements* 5,236,887.76

**FACILITIES & RECREATION ENHANCEMENTS**

RECREATION CAPITAL OUTLAY	589,000.00
PROPERTY ACQUISITION	250,000.00
CODE ENFORCEMENT CAPITAL OUTLAY	40,000.00
BUILDINGS 7 GROUNDS CAPITAL OUTLAY	180,000.00
GENERAL CAPITAL	20,000.00
CITY ROOM	10,000.00
CIVIC CENTER	60,000.00
T. JOE MUSEUM	10,000.00
FIRE DEPT CAPITAL OUTLAY	700,000.00
POLICE DEPT CAPITAL OUTLAY	506,776.00

*Total Facilities & Recreation Enhancements* 2,365,776.00

**UTILITY IMPROVEMENTS**

WASTEWATER CAPITAL IMPROVEMENTS	3,948,000.00
WATER SYSTEM CAPITAL IMPROVEMENTS	1,427,000.00
GAS SYSTEM CAPITAL IMPROVEMENTS	250,000.00

*Total Utility Improvements* 5,475,000.00

**TOTAL EXPENDITURES:** 13,077,663.76

**ENDING FUND BALANCE** 130,782.94

Final vote on the foregoing amendment to be taken at the next regular City Council Meeting scheduled for May 13, 2019.

Motion by Councilman Kirk Boudreaux, seconded by Councilman Tyler Turner to introduce Ordinance No. 4087:

AN ORDINANCE ADOPTING THE WASTEWATER  
IMPACT FEE BUDGET FOR THE FISCAL YEAR  
BEGINNING JUNE 1, 2019 AND ENDING MAY 31, 2020.

BE IT ORDAINED BY Mayor and Councilmen of the City of Gonzales, Louisiana:  
That the Wastewater Impact Fee Budget for the Fiscal Year beginning June 1, 2019 and ending May 31, 2020 is hereby adopted as follows:

**CITY OF GONZALES  
WASTEWATER IMPACT FEE BUDGET  
FY 2019-2020**

**REVENUES:**

Wastewater Impact Fees 320,000.00

**EXPENDITURES:**

Transfer to Gonzales Capital Outlay Fund 320,000.00

Final vote on the foregoing amendment to be taken at the next regular City Council Meeting scheduled for May 13, 2019.

Motion by Councilman Kirk Boudreaux, seconded by Councilman Harold Stewart to introduce Ordinance No. 4088:

AN ORDINANCE ADOPTING THE TANGER MALL  
ECONOMIC DEVELOPMENT FUND BUDGET  
FOR THE FISCAL YEAR BEGINNING  
JUNE 1, 2019 AND ENDING MAY 31, 2020.

BE IT ORDAINED BY Mayor and Councilmen of the City of Gonzales, Louisiana:  
That the Tanger Mall Economic Development Fund Budget for the Fiscal Year beginning June 1, 2019 and ending May 31, 2020 is hereby adopted as follows:

<b>CITY OF GONZALES</b>	
<b>TANGER MALL ECONOMIC DEVELOPMENT DISTRICT FUND BUDGET</b>	
<b>FY 2019-2020</b>	
<b>REVENUES:</b>	
Tanger Mall EDD One Cent Sales Tax Revenue	1,060,000.00
<b>EXPENDITURES:</b>	
Transfer to Tanger Mall	742,000.00
Transfer to Gonzales Capital Outlay Fund	318,000.00
<b>TOTAL:</b>	1,060,000.00

Final vote on the foregoing amendment to be taken at the next regular City Council Meeting scheduled for May 13, 2019.

Motion by Councilman Tyler Turner, seconded by Councilman Harold Stewart to introduce Ordinance No. 4089:

AN ORDINANCE ADOPTING THE INDUSTRIAL DEVELOPMENT BOARD FUND  
BUDGET FOR THE FISCAL YEAR BEGINNING JUNE 1, 2019 AND ENDING MAY 31, 2020.

BE IT ORDAINED BY Mayor and Councilmen of the City of Gonzales, Louisiana:  
That the Industrial Development Board Budget for the Fiscal Year beginning June 1, 2019 and ending May 31, 2020 be hereby adopted as follows:

<b>CITY OF GONZALES</b>	
<b>INDUSTRIAL DEVELOPMENT BOARD FUND BUDGET</b>	
<b>FY 2019-2020</b>	
<b>Proposed Budget</b>	
<b>REVENUES:</b>	
Sales Tax Collections	850,000.00
<b>TOTAL:</b>	850,000.00
<b>EXPENDITURES:</b>	
Transfers to Bond Trustee	850,000.00
<b>TOTAL:</b>	850,000.00

Final vote on the foregoing amendment to be taken at the next regular City Council Meeting scheduled for May 13, 2019.

Motion by Councilman David Guitreau, seconded by Councilman Kirk Boudreaux to introduce Ordinance No. 4090:

AN ORDINANCE ADOPTING THE CONWAY DEVELOPMENT DISTRICT FUND  
BUDGET FOR THE FISCAL YEAR BEGINNING JUNE 1, 2019 AND ENDING MAY 31, 2020.

BE IT ORDAINED BY Mayor and Councilmen of the City of Gonzales, Louisiana:  
That the Conway Economic Development District Fund Budget for the Fiscal Year beginning June 1, 2019 and ending May 31, 2020 be hereby adopted as follows:

**CITY OF GONZALES  
CONWAY ECONOMIC DEVELOPMENT DISTRICT FUND BUDGET  
FY 2019-2020**

	<b>Proposed Budget</b>
<b>REVENUES:</b>	
Sales Tax Collections	20,000.00
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<b>TOTAL:</b>	<u>20,000.00</u>
<b>EXPENDITURES:</b>	
Transfers to Bond Trustee	12,000.00
Transfers to Conway EDD Fund	1,000.00
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<b>TOTAL:</b>	<u>13,000.00</u>

Final vote on the foregoing amendment to be taken at the next regular City Council Meeting scheduled for May 13, 2019.

Motion by Councilman Kirk Boudreaux, seconded by Councilman Harold Stewart to introduce Ordinance No. 4091:

AN ORDINANCE ADOPTING THE HOTEL TAX FUND BUDGET  
FOR THE FISCAL YEAR BEGINNING JUNE 1, 2019 AND ENDING MAY 31, 2020.

BE IT ORDAINED BY Mayor and Councilmen of the City of Gonzales, Louisiana: That the Hotel Tax Fund Budget for the Fiscal Year beginning June 1, 2019 and ending May 31, 2020 be hereby adopted as follows:

**CITY OF GONZALES  
HOTEL TAX FUND BUDGET**

**FY 2019-2020**

	<b>Proposed Budget</b>
<b>REVENUES:</b>	
Sales Tax Collections	530,000.00
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<b>TOTAL:</b>	<u>530,000.00</u>
<b>EXPENDITURES:</b>	
Transfers to Bond Trustee	500,000.00
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<b>TOTAL:</b>	<u>500,000.00</u>

Final vote on the foregoing amendment to be taken at the next regular City Council Meeting scheduled for May 13, 2019.

Motion by Councilman Kirk Boudreaux, seconded by Councilman Tyler Turner to introduce Ordinance No. 4092:

ORDINANCE # 4092

AN ORDINANCE LEVYING A HOTEL OCCUPANCY TAX OF TWO PERCENT (2%) IN THE CITY OF GONZALES, STATE OF LOUISIANA, TO BE USED FOR THE PURPOSE OF FINANCING, CONSTRUCTION, MAINTENANCE, AND OPERATION OF AN EVENT AND CONFERENCE CENTER FOR THE CITY, IN ACCORDANCE WITH AND AS AUTHORIZED BY LA. R.S. 47:338.217 AND AN ELECTION HELD IN THE CITY ON DECEMBER 8, 2018; AND PROVIDING FOR OTHER MATTERS IN CONNECTION WITH THE FOREGOING.

WHEREAS, Act No. 266 of the Regular Session of the Legislature of Louisiana for the year 2018 (La. R.S. 47:338.217) ("Act 266"), provides that in addition to any other tax levied and collected, the governing authority of the City of Gonzales, State of Louisiana (the "City") may levy and collect a tax upon the paid occupancy of hotel rooms located within the City at a rate that shall not exceed two percent of the rent or fee charged for such occupancy; and

WHEREAS, Act 266 further provides that the governing authority of the City shall impose the aforesaid hotel occupancy tax by ordinance after a proposition authorizing the levy of the hotel occupancy tax has been approved by a majority of the electors of the City voting at an election held for that purpose in accordance with the Louisiana Election Code; and

WHEREAS, at an election held by the City on December 8, 2018, 745 electors voted in favor of and 567 electors voted against the following proposition, which was therefore approved by a 178-vote majority of the electors voting thereon:

CITY OF GONZALES PROPOSITION  
(LEVY OF HOTEL OCCUPANCY TAX)

Shall the City of Gonzales, State of Louisiana (the "City") be authorized to levy and collect a hotel occupancy tax equal to two percent (2%) of the rent or fee charged for the occupancy of hotel rooms located within the City of Gonzales to be effective April 1, 2019, for perpetuity, (an estimated \$500,000.00 reasonably expected at this time to be collected from the levy of the tax for an entire year) (the "Tax"), with the proceeds of the Tax (after paying the reasonable and necessary costs and expenses of collection and administering the Tax) to be dedicated and used for the purpose of financing, construction, maintenance, and operation of an event and conference center for the City of Gonzales?

WHEREAS, Act 266 further provides that this governing authority may provide necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the said hotel occupancy tax, and that the governing authority may also enter into a contract with any public entity authorized to collect sales or use taxes, under such terms and conditions as it may deem appropriate, including payment of a reasonable collection fee, for the collection thereof; and

WHEREAS, in accordance with Act 266 and pursuant to the aforesaid proposition approved by a majority of the electors voting thereon, this governing authority of the City desires levy a hotel occupancy tax of two percent (2%) in the City, to provide for the financing, construction, maintenance, and operation of an event and conference center for the City;

NOW THEREFORE, BE IT HEREBY ORDAINED by the Mayor and City Council, acting in its capacity as the governing authority of the City; that:

Adoption of Findings. All of the above "Whereas" clauses are adopted as part of this ordinance.

Definitions. As used in this Ordinance, the following words, terms and phrases have the meanings ascribed to them in this Section, except when the context clearly indicates a different meaning:

"City" means the City of Gonzales, State of Louisiana.

"Collector" means the person or agency designated as the collector of the tax imposed herein and includes any employees and duly authorized assistants.

"Hotel" as used herein means and includes any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of sleeping rooms, cottages, or cabins, as further described and defined by La. R.S. 47:301(6) and any rules or regulations of the Louisiana Department of Revenue relating to the collection of local sales taxes.

"Person" as used herein shall have the same definition and meaning as that contained in LSA R.S. 47:301(8) and shall include any individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, the State of Louisiana, any parish, municipality, or other political subdivision thereof or any board, agency, instrumentality or other group or combination acting as a unit, and the plural as well as the singular number.

"Tax" as used herein shall mean the two percent (2%) hotel occupancy tax levied by the City pursuant to La. R.S. 47:338.217 and other constitutional and statutory authority, including the aforesaid election.

Levy of Hotel Occupancy Tax. In accordance with La. R.S. 47:338.217 and other constitutional and statutory authority supplemental thereto, there is hereby levied and imposed in the City, effective April 1, 2019, and continuing for perpetuity, a hotel occupancy tax upon the occupancy of hotel rooms, motel rooms, cottages, cabins and overnight camping facilities, including campgrounds, to provide for the financing, construction, maintenance, and operation of an event and conference center for the City of Gonzales. The tax levied and imposed hereby is fixed at the rate of two percent (2%) of the rental or fee charged for such occupancy as defined and described in this Ordinance.

Collection From Occupants; Exemption. The Tax shall be paid by the person or persons who exercise or are entitled to occupancy of the hotel room, motel room, cottage, cabin, overnight camping facility or campground and shall be paid at the time the rent or fee of occupancy is paid.

Collection From Dealers or Operators. The Tax shall be collectible from all persons engaged in as dealers or operators of the facilities for which this occupancy tax is imposed.

Payment In Accordance With Sales & Use Tax Imposed By City of Gonzales. The Tax shall be due and shall be payable monthly on the same dates as the sales and use tax imposed by the City is due and payable.

Other Collection Provisions. The City shall, as circumstances and necessity dictate, employ or arrange for a collector for the collection of and accounting for the Tax. The Mayor is hereby authorized to execute on behalf of the City an agreement with the Ascension Parish Sales & Use Tax Authority to collect the Tax on behalf of the City and shall allow the collector to retain a percentage of the Tax collected to cover the cost and fair compensation for the services rendered in collecting, enforcing and remitting the Tax to the City.

Disbursement. The proceeds of the Tax, less a reasonable sum to be retained by the governing authority or authorities for a collection fee, shall be used to provide for the financing, construction, maintenance, and operation of an event and conference center for the City, in the manner provided for by Act 266 and/or pursuant to a cooperative endeavor agreement relating to the use and expenditure of the Tax by the City and/or an economic development district created pursuant to La. R.S. 33:9038.31, *et seq.*

Failure To Pay Tax. Failure to pay any Tax due as provided in this Section shall *ipso facto*, without demand or putting in default, cause said Tax, interest, penalties, and costs to become immediately delinquent, and the City is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the said dealers or operators of the facilities for which the Tax is imposed to show cause in not less than two (2) or more than ten (10) days, exclusive of holidays, after the service thereof, which may be tried out of term and in chambers, and shall always be tried by preference, why said dealer or person should not be ordered to cease from further pursuit of business as a dealer, and in case said rule is made absolute, the order thereon rendered shall be considered a judgment in favor of the governing authority, prohibiting such dealer from the further pursuit of said business until such time as he has paid the said delinquent Tax, interest, penalties and costs, and every violation of the injunction shall be considered as a contempt of court, and punished according to law.

Interest and Penalties. If the amount of Tax due by the dealer is not paid on or before the twentieth (20th) day of the month next following the month for which the Tax is due, there shall be collected, with said Tax, interest upon said unpaid amount, at the rate of one and twenty-five hundredths per cent (1.25%) per cent per month, to be computed from the first day of the month next following the month for which the Tax is due until it is paid; and in addition to the interest that may be so due there shall also be collected a penalty equivalent to five per cent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five per cent (25%) in the aggregate, of the Tax due, when such Tax is not paid, within thirty (30) days of the date the Tax first becomes due and payable, and in the event of suit, attorney's fees at the rate of ten per cent (10%) of the aggregate of Tax, interest and penalty.

Failure To Make Report; Estimate Of Tax By Collector. In the event any person or dealer fails to make a report and pay the Tax, or in case the dealer or person makes a grossly incorrect report, or a report that is false or fraudulent, it shall be the duty of the collector to make an estimate for the taxable period of the occupancy of the facility and an estimate of the cost price of the occupancy and assess and collect the Tax and interest, plus penalty, if such have accrued, on the basis of such assessment, which shall be considered *prima facie* correct, and the burden to show the contrary shall rest upon the person or dealer. In the event such estimate and assessment requires an examination of books, records or documents, or an audit thereof, then the Collector shall add to the assessment the cost of such examination, together with any penalties accruing thereon.

If any person or dealer fails to make any return required by this Section or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but not intent to defraud, there shall be imposed, in addition to any other penalties provided herein, a specific penalty of five per cent (5%) of the Tax or deficiency found to be due or Ten Dollars (\$10.00), whichever is greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the Tax due and can be enforced either in a separate action or in the same action for the collection of the Tax.

Selling Or Quitting Of Business. If a person or dealer liable for any tax, interest or penalty hereunder shall sell his business or shall sell out his business or quit business; he shall make a final return and payment within fifteen (15) days after the date of selling or quitting business. His successor, successors, or assigns, if any, shall withhold sufficient purchase money to cover the amount of such taxes, interest and penalties due and unpaid until such time as the former owner shall produce a receipt from the collector showing that they have been paid, or certificate stating that no taxes, interest, or penalties are due. If the purchaser of a business fails to withhold purchase money as provided, he shall be personally liable for payment of taxes, interest and penalties accrued and unpaid on account of the operation of the business by any former owner, owners, or assignors.

Authorization of Officers. The Mayor and the City Clerk are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this ordinance.

Severability. If any provision of this ordinance shall be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

Repealer. All ordinances or resolution, or parts thereof, in conflict herewith are hereby repealed.

Publication; Effective Date. This ordinance shall be published one time in the official journal of the City, and shall become effective immediately.

Final vote on the foregoing amendment to be taken at the next regular City Council Meeting scheduled for May 13, 2019.

Motion by Councilman Kirk Boudreaux, seconded by Councilman Neal Bourque to approve the engagement letter with Faulk and Winkler, LLC for interim accounting services due to departure of the City of Gonzales Finance Director.

YEAS: Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner,  
Councilman Neal Bourque, Councilman David Guitreau

NAYS: NONE

ABSENT: NONE

Motion by Councilman Neal Bourque, seconded by Councilman Harold Stewart to declare May 3, 2019 as the opening date for the Jambalaya Park Sprayground.

YEAS: Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner,  
Councilman Neal Bourque, Councilman David Guitreau

NAYS: NONE

ABSENT: NONE

Motion by Councilman Kirk Boudreaux, seconded by Councilman Harold Stewart to declare as surplus the following:

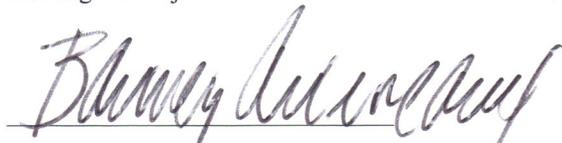
1-Lot of used gas meters for scrap from the Utility Department

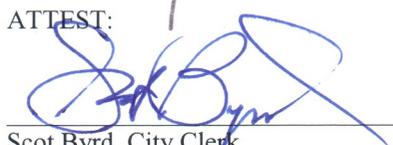
YEAS: Councilman Kirk Boudreaux, Councilman Harold Stewart, Councilman Tyler Turner,  
Councilman Neal Bourque, Councilman David Guitreau

NAYS: NONE

ABSENT: NONE

There being no further business to come before the City Council and upon a motion duly made and seconded, the meeting was adjourned.

  
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Barney Arceneaux, Mayor

ATTEST:  
  
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Scot Byrd, City Clerk