

**BOARD OF COMMISSIONERS OF THE
GARDEN DISTRICT SECURITY DISTRICT
RESOLUTION NO. 2024-02
Adopt Plan and Request Levy for 2025**

Trinity Church/ School
1315 Jackson Avenue
New Orleans, LA 70130

September 26, 2024

Proposed by Commissioner Bland

Seconded by Commissioner Wood

WHEREAS, pursuant to L.S.A. R.S. 33:9091.2, the Garden District Security District (hereinafter sometimes referred to as District), a political subdivision of the State of Louisiana, was created for the primary object and purpose of promoting and encouraging the security of the District; and

WHEREAS, the said Act authorized the City of New Orleans to levy and collect an annual, special ad valorem tax, subject to the homestead exemption, of up to 19 mills on all taxable real property located within the District, subject to the question of the imposition of such tax being approved by a majority of the registered voters of the District voting on the question at a regularly scheduled election; and

WHEREAS, the imposition of said tax, in the amount of 19 mils for five years beginning in 1999 and ending in 2003, was approved by a majority of the voters of the District voting on the question at an election held for that purpose at the same time as the November 3, 1998 general election, and renewed by a majority of the voters in November of 2002 for a period of eight years; and again in February 2010 for an additional eight years; and again in April of 2018 by a majority of the voters allowing the district to continue until 2026.

WHEREAS, the said Act provides that no tax shall be levied until a Plan requiring and requesting the levy of such tax is adopted by the District; and

WHEREAS, the District's maximum authorized millage in 2023 was nineteen (19.00) mills, and the District's actual levy in 2023 was eight (8.00) mills; and

WHEREAS, due to reassessment mandated by the Constitution of the State of Louisiana of 1974, as amended, the District's millage rate was adjusted to maintain revenue neutrality by establishing an adjusted millage to project the collection of special ad valorem taxes in 2023 at the same level as collected in 2024;

WHEREAS, due to reassessment, the District's adjusted maximum millage in 2024 was 7.13 mills based upon an increase in the taxable 2024 assessments, and the District's "prior year's maximum" in 2023 was nineteen (19.00) mills; and

WHEREAS, the District Board of Commissioners desires to collect revenues needed to combat the shortage of law enforcement personnel provided by the City of New Orleans that are available to protect the city and its citizens, to attempt to maintain a strong level of safety for the residents and visitors of the Garden District, to install a robust camera system and additional lighting and to take other appropriate safety measures in the neighborhood; and

WHEREAS, the Garden District Security District held a hearing at 6:00 p.m. on September 11, 2024 at Trinity Episcopal School, 1329 Jackson Avenue, to take comments with respect, among other items, the mills to be collected in the year 2025 and that this hearing and this meeting of the Board of Commissioners of the Garden District Security District meeting was properly noticed and a vote was taken on September 11, 2024; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE GARDEN DISTRICT SECURITY DISTRICT THAT it hereby adopts the following Plan for 2025 stating the services to be provided and estimating the annual cost of providing those services and the number of mills required to be levied on the taxable real property within the district in order to raise the funds required to implement the Plan.

PLAN: The Garden District Security District plans to provide supplemental security in the form of patrols by its contracted security company, and by off-duty New Orleans police officers and other post certified personnel. The District also contemplates taking any additional measures as may be appropriate in order to improve and promote safety and security within the District. The installation of security cameras, a resident technology reporting application and additional lights within the district may be considered.

ESTIMATED COST OF SERVICES

Based on the previous years of operation of the District, the information gathered from the Assessor regarding assessments and the City of New Orleans regarding collections from 2024, the Board of Commissioners of the Garden District Security District makes the following estimate of expenditures for 2025.

Expenses:

Private Patrol	daily/ 24 hour coverage	\$.	575,000
NOPD Patrol			450,000
Insurance			35,000
Enhanced Security Program			2,000
Neighborhood Camera Program			244,000
Audit/ Accounting			10,000
Administration/Office:			70,000
Telephone/ iPads/Supplies			
GPS /Computer Upgrades			
Website changes			2,000
Legal Fees			20,000
Contingency			<u>5,000</u>
		\$	<u>1413,000</u>

*Based on estimate from Assessor’s Preliminary Net Taxable Property Assessments for 2024 (129,838,820) calculated on a @ 99% collection rate at 7.13 mils.

ESTIMATED MILLS REQUIRED TO PROVIDE SERVICES

Estimations of expenses were based on current patrol and security services throughout the District considering 72 hours/ day of coverage by trained and certified security officers and NOPD or other qualified law enforcement personnel, including all equipment to properly provide such service. Estimation of income was based a 99% collection rate and net of collection fees.

REQUEST TO LEVY TAX

Considering the foregoing, for the provision of supplemental security services pursuant to L.S.A. R.S. 33:9092, the Garden District Security District hereby requests and requires that, for the year 2025 the City of New Orleans levy a special ad valorem tax, subject to the homestead exemption, of **7.13 mills** on all taxable real property within the District.

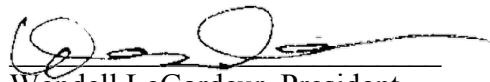
THE FOREGOING RESOLUTION WAS READ IN FULL, THE ROLL WAS CALLED ON ADOPTION THEREOF, AND THE RESULT WAS AS FOLLOWS:

Yeas: Wood, Schmidt, LeGardeur, Wolf, Dennis, Bland, Holton, Charpentier, Baudouin

Nays: None Absent: Makk and Shugar

Total: 11

And the Resolution was adopted.



Wendell LeGardeur, President

9/27/2024

Date

**GARDEN DISTRICT SECURITY DISTRICT
RESOLUTION NO. 2024-03
2025 Budget Approval
Based on 7.13 mils**

Trinity Episcopal Church/ School
1315 Jackson Avenue
New Orleans, LA 70130

September 26, 2024

**Proposed by Commissioner Wood
Seconded by Commissioner Schmidt**

WHEREAS, the Board of Commissioners of the Garden District Security District, prepared the attached 2025 Budget; and

WHEREAS, an ad was placed in the official publication and notice was posted that a public hearing would be held on September 26, 2024 beginning at 6:00 p.m. at 1329 Jackson Avenue at Trinity Episcopal School to discuss 2025 budget matters, among other issues, and the said hearing was held; and

WHEREAS, as indicated in GDSD Resolution 2024-02, two thirds of the total membership of the Board of Commissioners of the Garden District Security District voted in favor of the Plan and request the City Council of New Orleans to levy 7.13 mills against all taxable real property located within the District.

**GARDEN DISTRICT SECURITY DISTRICT
2025 BUDGET
Proposal Based on 7.13 mills/ 99% collectible**

Fund Balance, Forwarded from 2024	\$ <u>907,254</u>
Income:	
Revenue from taxes * (net 99% collectible)	\$
929,443	
Prior years taxes	15,000
Less @ 4% City collection fee	(37,778)
Interest income	<u>20,000</u>
Total Revenue	\$ 926,665
Expenses:	
Private Patrol	daily/ 24 hour coverage
	\$ 575,000
NOPD Patrol	450,000
Insurance	35,000
Enhanced Security Program	2,000

Neighborhood Camera Program	244,000
Audit/ Accounting	10,000
Administration/Office:	70,000
Telephone/ IPads/Supplies	
GPS /Computer Upgrades	
Website changes	2,000
Legal Fees	20,000
Contingency	5,000
Total expenses	<u>\$ 1,413,000</u>
Balance Forward	\$ 420,919

*Based on estimate from Assessor's Preliminary Net Taxable Property Assessments for 2025 (131,673,420) calculated on a@ 99% collection rate at 7.13 mils.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE GARDEN DISTRICT SECURITY DISTRICT THAT it hereby adopts the above 2025 budget.

THE FOREGOING RESOLUTION WAS READ IN FULL. THE QUESTION WAS CALLED ON THE ADOPTION THEREOF, AND THE RESULT WAS AS FOLLOWS:

Yeas: Bland, Wolf, Wood, Holton, Schmidt, Charpentier, Dennis, LeGardeur, Baudouin

Nays: None Absent: Shugar and Makk

And the Resolution was adopted.



Wendell LeGardeur, President