

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF SORRENTO, TUESDAY, FEBRUARY 11, 2020, 6:00 P.M., SORRENTO TOWN HALL, SORRENTO, LOUISIANA

Members Present:

Councilmen: Christopher Guidry, Wanda Bourgeois, Patti Poche, Donald Schexnaydre

Mayor: Michael Lambert

Town Clerk: Paige Robert

Absent: Randy Anny

Motion by Councilman Wanda Bourgeois and seconded by Councilman Chris Guidry to add Wetlands Determination to the agenda as item #12. Motion carried. Vote as follows:

YEAS: Patti Poche, Christopher Guidry, Wanda Bourgeois, Donald Schexnaydre

NAYS: None

ABSENT: Randy Anny

Motion by Councilman Patti Poche and seconded by Councilman Wanda Bourgeois to approve the minutes of the regular meeting of the mayor and council taken Tuesday January 7, 2020. Motion carried. Vote as follows:

YEAS: Christopher Guidry, Wanda Bourgeois, Donald Schexnaydre, Patti Poche

NAYS: None

ABSENT: Randy Anny

Budget to actual reports were presented by Jacob Waguespack from Faulk and Winkler to the Mayor and Council for the month of January 2020. A copy is available at the town hall for review.

Councilman Christopher Guidry introduced an amendment, Ordinance 19-12, to the financial policies and procedures to rectify the exceptions agreed upon procedures report. A public hearing was called for the next regular meeting of the mayor and council on Tuesday March 3, 2020, at 6:00 pm, at the Sorrento Town Hall to consider adoption of this ordinance.

Mayor Lambert opened public hearing to discuss Ordinance 19-10, an Ordinance to Amend Appendix II, Section 17-2045 of the Development Code with Respect to "Manufactured Housing and Mobile Home Standards" and the standards for siting manufactured housing

Mayor Lambert closed the public hearing.

Motion by Councilman Donald Schexnaydre and seconded by Councilman Patti Poche to adopt Ordinance 19-10. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Patti Poche, Christopher Guidry

NAYS: None

ABSENT: Randy Anny

ORDINANCE #19-10

An Ordinance to Amend Appendix II, Section 17-2045 of the Development Code with Respect to "Manufactured Housing and Mobile Home Standards" and the standards for siting manufactured housing.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT:

Appendix II, Section 17-2045 of the Development Code for the Town of Sorrento is hereby amended to read as follows:

**17-2040. Manufactured Housing and Mobile Home Standards**

- A. The purpose of this section is to provide minimum standards to safeguard public health, property, and public welfare in the Town of Sorrento by establishing standards for the placement of manufactured housing and mobile homes on individual lots or subdivision development lots in the Town and distinguishing between manufactured and mobile homes.
- B. Location of manufactured housing

1. Establishment, location and use of manufactured housing as scattered site residences shall be permitted in any district permitting installation of a single-family dwelling unit as set forth in Appendix 1: **Table B: Site Requirements by District**. Manufactured homes with no HUD Code seal are not permitted in any zoning district.

**C. Standards for siting manufactured housing.** To be eligible for sitting in the Town, manufactured housing must meet the following requirements:

1. Permanent foundation systems shall be anchored.
2. Exterior material shall be material customarily used on site-built dwellings, such as board siding, plywood or press wood siding, vinyl, stucco, brick, or non-reflective aluminum.
  1. Roofing material shall be of wood, tile, composition shingles, or other materials compatible with the conventionally built residential structures in the neighborhood, which shall be installed on a surface appropriately pitched for the materials used.
  2. Exterior covering material extending to the ground or to the top of the foundation shall be used. Skirting materials that harmonize with the architectural style of the home shall be used. Skirting will need to be installed completely around the bottom of the home within 90 days of occupancy.
    - a. Failure to comply will result in a daily fine consistent with Section 17-2090.S until the home is brought into compliance.
3. Structural additions or alterations shall be subject to the same regulations and requirements and procedures including building permit that must be complied with to obtain such a permit for additions or alterations to a conventionally built house.
4. Manufactured homes not conforming to the requirements of this section shall not be permitted.
5. No Mobile Home shall be placed within 400' (four-hundred feet) of the edge of right-of-way of Hwy 22 (John LeBlanc Blvd.) south of Airline Highway or on Airline Highway excluding St. Amant Street & LA Hwy 70.

Any mobile home and/or manufactured home to be placed on "side streets" intersecting with Hwy 22 (John Leblanc Blvd), specifically (Kernan, Saint Amant, Main, Lee Brittany, Louis, and Villenurve streets), cannot be placed within 168 feet of Airline Highway or Hwy 22 (John LeBlanc Blvd.), and such mobile home and/or manufactured home must face the aforementioned "side streets" (Kernan, Saint Amant, Main, Lee Brittany, Louis, and Villenurve streets).

**D. Permitted placement of mobile homes**

1. Mobile homes may be placed in any district permitting installation of a single-family dwelling unit as set forth in Appendix I: **Table B: Site Requirements by District**. Manufactured homes with no HUD Code seal are not permitted in any zoning district.

**E. Existing units**

1. Mobile homes legally located and existing in the Town of Sorrento at the time this ordinance is passed may continue to be occupied. These mobile homes may be upgraded and replaced, regardless of the zoning district they occupy, if the upgrading and replacement meets the requirements of this ordinance.

**F. Permits**

1. **Manufactured housing.** Building permits for manufactured homes shall be issued, providing that the other requirements for the zone are met, upon presentation of certification either by the United States Department of Housing and Urban Development or Office of State Fire Marshal, that the home has been constructed in accordance with the Manufactured Home Construction and Safety Standards Act. The Town of Sorrento or their designee shall inspect the manufactured housing in accordance with applicable building regulations.
2. **Mobile homes.** Building permits for Mobile homes shall be issued where permitted after compliance with all the other provisions of the zoning ordinance and subdivision regulations. The Town of Sorrento or their designee shall inspect the manufactured housing in accordance with applicable building regulations.

This ordinance was introduced on January 7, 2020, by Councilman Donald Schexnaydre. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Donald Schexnaydre, seconded by Councilman Patti Poche, a record vote was had as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Patti Poche, Christopher Guidry

NAYS: None

ABSTAINED: None

ABSENT: Randy Anny

Whereupon the presiding officer declared the ordinance duly adopted on the 11 day of February 2020.

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to give the owners of the abandoned mobile home until April 7, 2020 to remove the debris from their property. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Patti Poche, Christopher Guidry, Wanda Bourgeois

NAYS: None

ABSENT: Randy Anny

Councilman Christopher Guidry introduced an amendment, Ordinance 19-13, to amend the sewer user charges ordinance 69-28. A public hearing was called for the next regular meeting of the mayor and council on Tuesday March 3, 2020, at 6:00 pm, at the Sorrento Town Hall to consider adoption of this ordinance.

Motion by Councilman Donald Schexnaydre and seconded by Councilman Patti Poche to accept the proposal from ELOS in the amount of \$3,500.00 for collecting data to prepare a wetlands delineation report for the proposed playground located in Ascension Parish, LA.

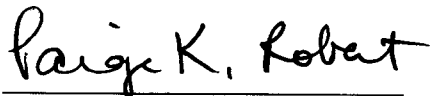
Motion carried. Vote as follows:

YEAS: Patti Poche, Christopher Guidry, Wanda Bourgeois, Donald Schexnaydre

NAYS: None

ABSENT: Randy Anny

There being no further business to be brought before the Mayor and Council, on motion duly made and seconded, the meeting was adjourned.



Paige K. Robert, Town Clerk



Michael Lambert, Mayor

# ***Sorrento***

LOUISIANA

FINANCIAL STATEMENTS

January 31, ~~2019~~ 2020

Town of Sorrento  
Key stats  
January 31, ~~2019~~ 2020

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change since - June 30, 2018</u>	<u>Change since - June 30, 2017</u>
January 31, 2019	\$ 702,097	\$ 342,141	\$ 359,955		
June 30, 2018	838,386			\$ (136,289)	
June 30, 2017	869,551				\$ (167,454)
June 30, 2016	908,795				

Restricted breakdown

Recreation		193,403
Senior citizen programs		59,971
Public safety - fire		56,406
Public safety - police - restricted		10,823
Public safety - police - misc donations		7,384
Other		14,155

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Restricted Fund Collections</u>	
	2019	\$ 310,177		\$ 54,701	
	2018	567,257	4%	100,104	4%
	2017	543,170	3%	95,854	3%
	2016	526,282		92,873	
	<b>2019 budget</b>	<b>\$ 540,000</b>	<b>57.4%</b>	<b>\$ 92,250</b>	<b>59.3%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2019	\$ 33,664		\$ 68,988	
	2018	57,033	0%	114,778	0%
	2017	57,304	1%	115,064	2%
	2016	56,984		112,764	
	<b>2019 budget</b>	<b>\$ 56,000</b>	<b>60.1%</b>	<b>\$ 112,500</b>	<b>61.3%</b>

3) Utility receivable aging

	<u>Total</u>	<u>Current</u>	<u>30 days</u>	<u>60 days</u>	<u>90 days</u>	<u>120 days</u>
Amount owed - 1/31/2019	\$ 18,332	\$ 10,455	\$ 467	\$ 1,121	\$ (53)	\$ 6,342
Amount owed - 06/30/2018	14,514	13,664	(1,953)	(449)	(1,179)	4,431
Amount owed - 06/30/2017	14,879	13,660	(2,089)	402	(28)	2,934
Amount owed - 06/30/2016	17,527	13,365	(2,022)	872	(264)	5,576

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2019						
Surplus (deficit)	\$ (106,559)	\$ (17,121)				
Capital outlay activity, net of grants and proceeds	7,180	9,663				
Depreciation	-	-				
Operating cash flows	<b>\$ (99,378)</b>	<b>\$ (7,458)</b>				
<u>Utility</u>	<u>2019B</u>	<u>YTD 2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	
Operating deficit	\$ (89,550)	\$ (64,384)	\$ (93,289)	\$ (67,657)	\$ (56,049)	
Depreciation	85,000	49,583	85,000	85,000	85,000	
Net	<b>\$ (4,550)</b>	<b>\$ (14,801)</b>	<b>\$ (8,289)</b>	<b>\$ 17,343</b>	<b>\$ 28,951</b>	

Town of Sorrento  
 Overview  
 January 31, 2019

	YTD as of	Current Year - FYE 2018/2019			
	1/31/2018	Actual	Budget	Remaining	% of budget
<b>General:</b>					
Sales tax	340,035	310,177	540,000	229,823	
Property tax	55,303	57,284	60,000	2,716	
Franchise fees	58,313	52,896	90,000	37,104	
Beer Tax	2,296	2,067	3,000	933	
Licenses and permits	9,110	11,634	94,500	82,866	
Charges for Services	5,155	5,155	10,300	5,145	
Fines	654	1,003	1,500	497	
Intergovernmental grants - Operational	9,384	24,729	48,000	23,271	
Transfers In	19,192	20,417	-	(20,417)	
Other	408	983	550	(433)	
<b>Total revenue</b>	<b>499,850</b>	<b>486,346</b>	<b>847,850</b>	<b>361,504</b>	<b>57%</b>
Administration	166,302	175,499	281,900	106,401	62%
Police	213,409	213,287	366,000	152,713	58%
Streets	170,350	196,939	234,000	37,061	84%
Capital outlay	5,659	7,180	-	(7,180)	0%
<b>Total expenditures</b>	<b>555,720</b>	<b>592,905</b>	<b>881,900</b>	<b>288,995</b>	<b>67%</b>
<b>Restricted:</b>					
Sales tax	60,006	54,701	92,250	37,549	
General fund	-	-	-	-	
Other	9,655	13,345	7,250	(6,095)	
<b>Total revenue</b>	<b>69,661</b>	<b>68,047</b>	<b>99,500</b>	<b>31,453</b>	<b>68%</b>
Fire	6,974	32,731	56,000	23,269	
Senior citizen programs	14,662	15,131	25,000	9,870	
Recreation - Community Center	25,392	27,140	36,000	8,860	
Other	394	504	250	(254)	
Capital outlay	5,799	9,663	-	(9,663)	
<b>Total expenditures</b>	<b>53,221</b>	<b>85,167</b>	<b>117,250</b>	<b>32,083</b>	<b>73%</b>
<b>Utility Fund:</b>					
Garbage	67,571	68,988	112,500	43,512	
Sewer	33,453	33,664	56,000	22,336	
FEMA	-	-	-	-	
Other	7,575	6,419	4,550	(1,869)	
<b>Total revenue</b>	<b>108,599</b>	<b>109,071</b>	<b>173,050</b>	<b>63,979</b>	<b>63%</b>
Garbage	59,087	63,569	102,500	38,931	
Sewer maintenance	25,887	24,921	12,000	(12,921)	
Sewer operating costs	20,363	22,917	45,000	22,083	
Depreciation	49,583	49,583	85,000	35,417	
Other	11,205	12,465	18,100	5,635	
<b>Total expenses</b>	<b>166,125</b>	<b>173,455</b>	<b>262,600</b>	<b>89,145</b>	<b>66%</b>
<b>Total:</b>					
Inflows	678,110	663,464			
Outflows	775,066	851,527			
<b>Net</b>	<b>(96,956)</b>	<b>(188,063)</b>			
Depreciation	49,583	49,583			
Capital outlay, net of grants and proceeds	11,458	16,844			
<b>Operating, net</b>	<b>(35,915)</b>	<b>(121,636)</b>			

**Town of Sorrento**  
**Sales and use tax collections**  
**Monthly analysis**

<u>General Fund</u>	2017/2018	2018/2019	% change
July	\$ 47,661	\$ 41,351	-13.2%
August	52,570	45,036	-14.3%
September	50,481	47,556	-5.8%
October	66,021	41,763	-36.7%
November	45,065	46,061	2.2%
December	41,007	46,468	13.3%
January	37,230	41,942	12.7%
February	43,142		-100.0%
March	38,907		-100.0%
April	27,928		-100.0%
May	64,365		-100.0%
June	52,879		-100.0%
	<u>\$ 567,257</u>	<u>\$ 310,177</u>	
Prior year to date		<u>\$ 340,035</u>	-8.8% YoY Change
<b>FYE 2018/2019 Budget</b>		<u>\$ 540,000</u>	57.4% % of Budget

<u>Restricted Fund</u>	2017/2018	2018/2019	% change
July	\$ 8,411	\$ 7,297	-13.2%
August	9,277	7,947	-14.3%
September	8,908	8,392	-5.8%
October	11,651	7,370	-36.7%
November	7,953	8,093	1.8%
December	7,237	8,200	13.3%
January	6,570	7,402	12.7%
February	7,613		-100.0%
March	6,866		-100.0%
April	4,928		-100.0%
May	11,359		-100.0%
June	9,332		-100.0%
	<u>\$ 100,104</u>	<u>\$ 54,701</u>	
Prior year to date		<u>\$ 60,006</u>	-8.8% YoY Change
<b>FYE 2018/2019 Budget</b>		<u>\$ 92,250</u>	59.3% % of Budget

**Town of Sorrento**  
**Utility charges & collections**  
**Monthly analysis**

<u>Sewer fees</u>	Users	Charges	Collections	Variance
July	185	\$ 4,792	\$ 4,041	\$ (751)
August	187	4,822	5,118	296
September	188	4,862	4,527	(335)
October	188	4,822	5,702	880
November	188	4,782	3,722	(1,060)
December	189	4,802	4,468	(334)
January	189	4,782	4,410	(372)
February				-
March				-
April				-
May				-
June				-
		<u>\$ 33,664</u>	<u>\$ 31,988</u>	<u>\$ (1,676)</u>

**FYE 2018/2019 Budget** \$ 56,000 60% % of Budget

<u>Garbage fees</u>	Users	Charges	Collections	% Variance
July	521	\$ 9,542	\$ 7,527	\$ (2,015)
August	527	9,545	10,405	860
September	530	9,619	9,177	(442)
October	531	9,582	9,671	89
November	532	9,542	9,138	(404)
December	536	10,696	8,384	(2,312)
January	535	10,462	15,285	4,823
February				-
March				-
April				-
May				-
June				-
		<u>\$ 68,988</u>	<u>\$ 69,587</u>	<u>\$ 599</u>

**FYE 2018/2019 Budget** \$ 112,500 61% % of Budget

Collection rate \$ 102,652 \$ 101,575 99%



General Fund

	<u>Jan 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,617.29
UCB General Account	246,086.14
Total Bank Accounts	<u>268,703.43</u>
Total Checking/Savings	268,703.43
Accounts Receivable	
Accounts Receivable	4,026.32
Grants Receivable	8,981.00
Total Accounts Receivable	<u>13,007.32</u>
Other Current Assets	
Accounts Receivable-Manual	
Allowance for Accounts Receivab	-100,000.00
Accounts Receivable-Manual - Other	119,355.00
Total Accounts Receivable-Manual	<u>19,355.00</u>
Cash Drawer	
Cash Box	150.00
Total Cash Drawer	<u>150.00</u>
Total Other Current Assets	<u>19,505.00</u>
Total Current Assets	301,215.75
Other Assets	
Due from other gov't agencies	53,804.00
Total Other Assets	<u>53,804.00</u>
TOTAL ASSETS	<u>355,019.75</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	17,526.83
Total Accounts Payable	<u>17,526.83</u>
Other Current Liabilities	
Accrued Expenses	29,486.05
Accrued Payroll Expense	2,323.31
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-4,175.92
Due to/from Restricted Fund	-1,608.33
Due to/from Utility account	-76,826.36
Payroll Liabilities	-1,261.31
Total Other Current Liabilities	<u>-38,051.06</u>
Total Current Liabilities	<u>-20,524.23</u>
Total Liabilities	-20,524.23
Equity	
Fund Balance - Unreserved	482,102.62
Net Income	-106,558.64
Total Equity	<u>375,543.98</u>
TOTAL LIABILITIES & EQUITY	<u>355,019.75</u>

General Fund

	Jan 19	Jul '18 - Jan 19
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	11.00	264.60
Fines-Sheriff	176.00	738.76
Total Fines & Forfeits	187.00	1,003.36
General Gov. Misc. Income		
State LGAP Grant		15,456.54
State Tourism Grant	2,851.15	9,272.72
General Gov. Misc. Income - Other		12.94
Total General Gov. Misc. Income	2,851.15	24,742.20
Grass Cutting Revenue		5,155.00
Interest Income	47.02	290.39
Licenses & Permits		
Beer & Liquor Licenses	500.00	500.00
Occupational Licenses	9,810.00	11,109.03
Permits		25.00
Total Licenses & Permits	10,310.00	11,634.03
Planning & Zoning Fees		385.00
Police		
Misc. Income		295.00
Total Police		295.00
Taxes		
Advalorem Taxes	13,506.44	57,283.63
Beer Tax	610.01	2,067.35
Franchise Tax	5,478.39	52,896.12
Sales and Use Tax	41,941.94	310,177.25
Total Taxes	61,536.78	422,424.35
Transfers In	2,916.66	20,416.66
Total Income	77,848.61	486,345.99

General Fund

Expense	Jan 19	Jul '18 - Jan 19
Bad debts	1,966.00	1,966.00
Bank Service fee		12.01
General Government		
Capital Outlay-equipment		2,900.55
Conventions and Training	100.00	2,607.24
Dues	-50.00	1,043.00
Insurance		
Liability Ins		9,487.41
Property and bonds		2,111.80
Workers Comp.	201.01	1,164.43
Total Insurance	201.01	12,763.64
Office Expense		
Other	65.00	4,325.38
Planning & zoning	125.00	530.00
Repairs & Maintenance	1,301.37	4,694.91
Supplies	187.88	3,465.33
Telephone	229.45	1,595.00
Utilities	575.69	3,465.81
Total Office Expense	2,484.39	18,076.43
Office P/R Expense		
Admin	8,779.77	66,411.92
Medicare	123.77	959.43
Social Securiry	529.23	4,102.43
Total Office P/R Expense	9,432.77	71,473.78
Professional Services		
Accounting Fees	1,695.00	41,210.00
Attorney Fees	2,370.00	7,464.36
Building Inspector		2,300.00
IT Services	452.37	6,243.61
Ordinance codification		1,879.79
Payroll Fees	205.00	1,359.00
Total Professional Services	4,722.37	60,456.76
Tourism and Promotion	1,007.93	7,205.95
Total General Government	17,898.47	176,527.35

General Fund

	Jan 19	Jul '18 - Jan 19
Highway & Streets		
Animal Control	1,550.00	4,900.00
Capital outlay		4,279.80
Debt Service - Lease Payments	3,143.09	25,144.63
Engineering Fees	962.00	21,559.50
Insurance		
Auto		1,303.68
Liability Ins.		5,887.75
Workers Comp	719.92	4,573.30
Total Insurance	719.92	11,764.73
Operating		
Fuel Expense	1,039.30	9,382.01
Repairs	2,831.53	21,127.31
Supplies	1,559.68	7,646.51
Telephone	192.68	1,368.42
Utilities	142.75	2,411.26
Total Operating	5,765.94	41,935.51
P/R Expense		
Medicare	156.06	1,029.30
Salaries	10,763.39	70,986.35
Social Security	667.34	4,401.16
Total P/R Expense	11,586.79	76,416.81
Road Maintenance and repairs		775.19
Street Lights	3,636.39	14,442.28
Total Highway & Streets	27,364.13	201,218.45
Payroll Expenses	-106.16	-106.17
Public Safety		
General Expense		
Contract Expense		456.00
Telephone	458.90	3,190.01
Utilities	102.87	925.67
Total General Expense	561.77	4,571.68
P/R Expense		
Contract Labor	29,486.05	206,402.35
Judges Retirement		586.86
Medicare	3.54	3.54
Salaries	243.92	1,707.44
Social Security	15.12	15.12
Total P/R Expense	29,748.63	208,715.31
Total Public Safety	30,310.40	213,286.99
Total Expense	77,432.84	592,904.63
Net Ordinary Income	415.77	-106,558.64
Net Income	415.77	-106,558.64

General Fund

	<u>Jul '18 - Jan 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	264.60	500.00	-235.40	52.92%
Fines-Sheriff	738.76	1,000.00	-261.24	73.88%
Total Fines & Forfeits	<u>1,003.36</u>	<u>1,500.00</u>	<u>-496.64</u>	<u>66.89%</u>
General Gov. Misc. Income				
State LGAP Grant	15,456.54	30,000.00	-14,543.46	51.52%
State Tourism Grant	9,272.72	18,000.00	-8,727.28	51.52%
General Gov. Misc. Income - Other	12.94			
Total General Gov. Misc. Income	<u>24,742.20</u>	<u>48,000.00</u>	<u>-23,257.80</u>	<u>51.55%</u>
Grass Cutting Revenue	5,155.00	10,300.00	-5,145.00	50.05%
Interest Income	290.39	250.00	40.39	116.16%
Licenses & Permits				
Beer & Liquor Licenses	500.00	2,000.00	-1,500.00	25.0%
Occupational Licenses	11,109.03	92,000.00	-80,890.97	12.08%
Permits	25.00	500.00	-475.00	5.0%
Total Licenses & Permits	<u>11,634.03</u>	<u>94,500.00</u>	<u>-82,865.97</u>	<u>12.31%</u>
Planning & Zoning Fees	385.00	300.00	85.00	128.33%
Police				
Misc. Income	295.00			
Total Police	<u>295.00</u>			
Taxes				
Advalorem Taxes	57,283.63	60,000.00	-2,716.37	95.47%
Beer Tax	2,067.35	3,000.00	-932.65	68.91%
Franchise Tax	52,896.12	90,000.00	-37,103.88	58.77%
Sales and Use Tax	310,177.25	540,000.00	-229,822.75	57.44%
Total Taxes	<u>422,424.35</u>	<u>693,000.00</u>	<u>-270,575.65</u>	<u>60.96%</u>
Transfers In	20,416.66	35,000.00	-14,583.34	58.33%
Total Income	<u>486,345.99</u>	<u>882,850.00</u>	<u>-396,504.01</u>	<u>55.09%</u>

General Fund				
Expense	<u>Jul '18 - Jan 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Bad debts	1,966.00			
Bank Service fee	12.01			
General Government				
Capital outlay-buildings		30,000.00	-30,000.00	
Capital Outlay-equipment	2,900.55			
Conventions and Training	2,607.24	3,000.00	-392.76	86.91%
Dues	1,043.00	1,400.00	-357.00	74.5%
Insurance				
Liability Ins	9,487.41	12,000.00	-2,512.59	79.06%
Property and bonds	2,111.80	2,100.00	11.80	100.56%
Workers Comp.	1,164.43	2,100.00	-935.57	55.45%
Total Insurance	12,763.64	16,200.00	-3,436.36	78.79%
Miscellaneous		700.00	-700.00	
Office Expense				
Other	4,325.38	6,500.00	-2,174.62	66.54%
Planning & zoning	530.00	1,000.00	-470.00	53.0%
Repairs & Maintenance	4,694.91	3,000.00	1,694.91	156.5%
Supplies	3,465.33	7,000.00	-3,534.67	49.51%
Telephone	1,595.00	3,000.00	-1,405.00	53.17%
Utilities	3,465.81	5,000.00	-1,534.19	69.32%
Total Office Expense	18,076.43	25,500.00	-7,423.57	70.89%
Office P/R Expense				
Admin	66,411.92	107,000.00	-40,588.08	62.07%
Medicare	959.43	1,600.00	-640.57	59.96%
Social Securiry	4,102.43	7,000.00	-2,897.57	58.61%
Total Office P/R Expense	71,473.78	115,600.00	-44,126.22	61.83%
Professional Services				
Accounting Fees	41,210.00	52,000.00	-10,790.00	79.25%
Attorney Fees	7,464.36	5,500.00	1,964.36	135.72%
Building Inspector	2,300.00	12,000.00	-9,700.00	19.17%
IT Services	6,243.61	2,000.00	4,243.61	312.18%
Ordinance codification	1,879.79			
Payroll Fees	1,359.00			
Total Professional Services	60,456.76	71,500.00	-11,043.24	84.56%
Tourism and Promotion	7,205.95	18,000.00	-10,794.05	40.03%
Total General Government	176,527.35	281,900.00	-105,372.65	62.62%

General Fund

	<u>Jul '18 - Jan 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Highway & Streets				
Animal Control	4,900.00	10,000.00	-5,100.00	49.0%
Capital outlay	4,279.80	2,000.00	2,279.80	213.99%
Debt Service - Lease Payments	25,144.63	38,000.00	-12,855.37	66.17%
Engineering Fees	21,559.50	6,000.00	15,559.50	359.33%
Insurance				
Auto	1,303.68	1,500.00	-196.32	86.91%
Liability Ins.	5,887.75	6,000.00	-112.25	98.13%
Tractors		3,500.00	-3,500.00	
Workers Comp	4,573.30	10,000.00	-5,426.70	45.73%
Total Insurance	<u>11,764.73</u>	<u>21,000.00</u>	<u>-9,235.27</u>	<u>56.02%</u>
Operating				
Fuel Expense	9,382.01	15,000.00	-5,617.99	62.55%
Repairs	21,127.31	7,500.00	13,627.31	281.7%
Supplies	7,646.51	10,000.00	-2,353.49	76.47%
Telephone	1,368.42	2,000.00	-631.58	68.42%
Utilities	2,411.26	2,500.00	-88.74	96.45%
Total Operating	<u>41,935.51</u>	<u>37,000.00</u>	<u>4,935.51</u>	<u>113.34%</u>
P/R Expense				
Medicare	1,029.30	1,300.00	-270.70	79.18%
Salaries	70,986.35	88,000.00	-17,013.65	80.67%
Social Security	4,401.16	5,700.00	-1,298.84	77.21%
Total P/R Expense	<u>76,416.81</u>	<u>95,000.00</u>	<u>-18,583.19</u>	<u>80.44%</u>
Road Maintenance and repairs	775.19		775.19	100.0%
Street Lights	14,442.28	25,000.00	-10,557.72	57.77%
Total Highway & Streets	<u>201,218.45</u>	<u>234,000.00</u>	<u>-32,781.55</u>	<u>85.99%</u>
Payroll Expenses	-106.17			
Public Safety				
General Expense				
Contract Expense	456.00			
Telephone	3,190.01	5,000.00	-1,809.99	63.8%
Utilities	925.67	1,800.00	-874.33	51.43%
Total General Expense	<u>4,571.68</u>	<u>6,800.00</u>	<u>-2,228.32</u>	<u>67.23%</u>
P/R Expense				
Contract Labor	206,402.35	355,000.00	-148,597.65	58.14%
Judges Retirement	586.86	1,200.00	-613.14	48.91%
Medicare	3.54			
Salaries	1,707.44	3,000.00	-1,292.56	56.92%
Social Security	15.12			
Total P/R Expense	<u>208,715.31</u>	<u>359,200.00</u>	<u>-150,484.69</u>	<u>58.11%</u>
Total Public Safety	<u>213,286.99</u>	<u>366,000.00</u>	<u>-152,713.01</u>	<u>58.28%</u>
Total Expense	<u>592,904.63</u>	<u>881,900.00</u>	<u>-288,995.37</u>	<u>67.23%</u>
Net Ordinary Income	<u>-106,558.64</u>	<u>950.00</u>	<u>-107,508.64</u>	<u>-11,216.7%</u>
Net Income	<u>-106,558.64</u>	<u>950.00</u>	<u>-107,508.64</u>	<u>-11,216.7%</u>

## Restricted Fund

	<b>Jan 31, 19</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Bank accounts</b>	
Savings Account-LAMP	139,762.82
UCB Restricted Fund	202,378.49
<b>Total Bank accounts</b>	342,141.31
<b>Total Checking/Savings</b>	342,141.31
<b>Other Current Assets</b>	
Due from other govt. units	7,297.00
Due to/from General Fund	-1,608.33
<b>Total Other Current Assets</b>	5,688.67
<b>Total Current Assets</b>	347,829.98
<b>TOTAL ASSETS</b>	<b>347,829.98</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Accounts Payable - Manual	9,625.00
Assurity Bond	9,500.00
Community Center Deposit	3,950.00
Unclaimed Forfeitures	2,650.69
<b>Total Other Current Liabilities</b>	25,725.69
<b>Total Current Liabilities</b>	25,725.69
<b>Total Liabilities</b>	25,725.69
<b>Equity</b>	
Fund Balance - Reserved	265,092.29
Retained Earnings	74,132.70
Net Income	-17,120.70
<b>Total Equity</b>	322,104.29
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>347,829.98</b>



## Restricted Fund

	<u>Jan 19</u>	<u>Jul '18 - Jan 19</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Restricted Fund Income</b>		
Christmas Fund	0.00	400.00
Community Center Rental Income	1,050.00	11,025.00
Interest Income	308.54	1,920.36
Miscellaneous	0.00	0.09
<b>Sales &amp; Use Taxes</b>		
Fire Department	2,467.18	18,233.81
Recreation	2,467.17	18,233.74
Senior Citizens	2,467.18	18,233.79
<b>Total Sales &amp; Use Taxes</b>	<u>7,401.53</u>	<u>54,701.34</u>
<b>Total Restricted Fund Income</b>	<u>8,760.07</u>	<u>68,046.79</u>
<b>Total Income</b>	<u>8,760.07</u>	<u>68,046.79</u>
<b>Gross Profit</b>	8,760.07	68,046.79
<b>Expense</b>		
Christmas Fund (Celebration)	0.00	503.64
<b>Restricted Fund Expense</b>		
<b>Fire Department</b>		
Operating Expense	8,393.78	32,730.55
<b>Total Fire Department</b>	<u>8,393.78</u>	<u>32,730.55</u>
<b>Recreation</b>		
Capital Outlay - Comm. Center	0.00	9,663.20
Operating Expense	1,653.86	16,231.27
Transfers Out - Debt Service	1,558.33	10,908.33
<b>Total Recreation</b>	<u>3,212.19</u>	<u>36,802.80</u>
Senior Citizen	3,630.00	15,130.50
<b>Total Restricted Fund Expense</b>	<u>15,235.97</u>	<u>84,663.85</u>
<b>Total Expense</b>	<u>15,235.97</u>	<u>85,167.49</u>
<b>Net Ordinary Income</b>	<u>-6,475.90</u>	<u>-17,120.70</u>
<b>Net Income</b>	<u><u>-6,475.90</u></u>	<u><u>-17,120.70</u></u>

Restricted Fund

	<u>Jul '18 - Jan 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Restricted Fund Income</b>				
Christmas Fund	400.00	0.00	400.00	100.0%
Community Center Rental Income	11,025.00	12,000.00	-975.00	91.88%
<b>Fire Department</b>				
Fire Department Donation	0.00	0.00	0.00	0.0%
<b>Total Fire Department</b>	0.00	0.00	0.00	0.0%
Interest Income	1,920.36	1,800.00	120.36	106.69%
Miscellaneous	0.09	500.00	-499.91	0.02%
<b>Sales &amp; Use Taxes</b>				
Fire Department	18,233.81	32,000.00	-13,766.19	56.98%
Recreation	18,233.74	32,000.00	-13,766.26	56.98%
Senior Citizens	18,233.79	32,000.00	-13,766.21	56.98%
<b>Total Sales &amp; Use Taxes</b>	54,701.34	96,000.00	-41,298.66	56.98%
Restricted Fund Income - Other	0.00	0.00	0.00	0.0%
<b>Total Restricted Fund Income</b>	68,046.79	110,300.00	-42,253.21	61.69%
<b>Total Income</b>	68,046.79	110,300.00	-42,253.21	61.69%
<b>Gross Profit</b>	68,046.79	110,300.00	-42,253.21	61.69%
<b>Expense</b>				
Christmas Fund (Celebration)	503.64	0.00	503.64	100.0%
<b>Restricted Fund Expense</b>				
<b>Fire Department</b>				
Hydrant Maintenance	0.00	6,000.00	-6,000.00	0.0%
Operating Expense	32,730.55	26,000.00	6,730.55	125.89%
Fire Department - Other	0.00	0.00	0.00	0.0%
<b>Total Fire Department</b>	32,730.55	32,000.00	730.55	102.28%
<b>Recreation</b>				
Capital Outlay - Comm. Center	9,663.20	16,000.00	-6,336.80	60.4%
Insurance - Community Center	0.00	5,000.00	-5,000.00	0.0%
Operating Expense	16,231.27	24,800.00	-8,568.73	65.45%
Transfers Out - Debt Service	10,908.33	18,700.00	-7,791.67	58.33%
<b>Total Recreation</b>	36,802.80	64,500.00	-27,697.20	57.06%
Senior Citizen	15,130.50	30,000.00	-14,869.50	50.44%
Supplies	0.00	0.00	0.00	0.0%
Restricted Fund Expense - Other	0.00	500.00	-500.00	0.0%
<b>Total Restricted Fund Expense</b>	84,663.85	127,000.00	-42,336.15	66.66%
<b>Total Expense</b>	85,167.49	127,000.00	-41,832.51	67.06%
<b>Net Ordinary Income</b>	-17,120.70	-16,700.00	-420.70	102.52%
<b>Net Income</b>	-17,120.70	-16,700.00	-420.70	102.52%

Utility Fund

Jan 31, 19

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,424.10
UCB - Utility Deposit Account	18,431.00
UCB Utility Account	61,296.80
Total Bank Accounts	91,151.90
Cash on hand	100.00
Total Checking/Savings	91,251.90
Accounts Receivable	
Accounts Receivable	
Accounts Receivable	2,238.03
Accounts Receivable - Other	19,564.51
Total Accounts Receivable	21,802.54
Allowance for Bad Debts	-3,700.00
Total Accounts Receivable	18,102.54
Total Current Assets	109,354.44
Fixed Assets	
Accum. Depreciation-Water Tower	-1,158,187.23
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	1,093,064.07
<b>TOTAL ASSETS</b>	<b>1,202,418.51</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	10,654.24
Total Accounts Payable	10,654.24
Other Current Liabilities	
Due to General Fund	76,826.36
Garbage Deposits Liability	18,740.32
Total Other Current Liabilities	95,566.68
Total Current Liabilities	106,220.92
Total Liabilities	106,220.92
Equity	
Contributed Capital	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	548,741.34
Net Income	-64,383.95
Total Equity	1,096,197.59
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,202,418.51</b>

Utility Fund

	<u>Jan 19</u>	<u>Jul '18 - Jan 19</u>
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	23.75	146.61
Total Interest Income	23.75	146.61
Utility Income		
Garbage Fee	10,462.00	68,988.00
Late Payment Penalties	384.60	2,429.80
Return Fee	150.00	925.00
Sewer Fee	4,782.00	33,664.00
Sundry	75.00	203.00
Water Franchise fees	1,389.00	2,715.00
Total Utility Income	17,242.60	108,924.80
Total Income	17,266.35	109,071.41
Expense		
Bank Service charges	19.00	200.39
Depreciation Expense	7,083.33	49,583.31
Garbage Department Expenses		
Garbage Service	10,044.88	63,414.11
Sundry	0.00	0.00
Garbage Department Expenses - Other	0.00	154.66
Total Garbage Department Expenses	10,044.88	63,568.77
General Administrative		
Billing Supplies	141.66	536.06
Dues & Memberships	0.00	1,160.34
Postage	143.15	1,060.15
Transfer Out - Debt Service	1,358.33	9,508.33
Total General Administrative	1,643.14	12,264.88
Sewer Department Expenses		
Engineering	0.00	14,157.03
Other	0.00	1,964.60
Repairs	0.00	2,330.83
Rural Development Grant	0.00	1,145.26
Sewer Service	0.00	-884.00
Sewer System Maintenance	2,255.98	24,920.92
Sundry	196.56	332.95
Utility Bills	543.38	3,715.76
Sewer Department Expenses - Other	0.00	154.66
Total Sewer Department Expenses	2,995.92	47,838.01
Total Expense	21,786.27	173,455.36
Net Ordinary Income	-4,519.92	-64,383.95
Net Income	-4,519.92	-64,383.95

	Utility Fund			
	<u>Jul '18 - Jan 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest Income				
LAMP Account	146.61	100.00	46.61	146.61%
Interest Income - Other	0.00	0.00	0.00	0.0%
Total Interest Income	<u>146.61</u>	<u>100.00</u>	<u>46.61</u>	<u>146.61%</u>
Other Income	0.00	0.00	0.00	0.0%
Utility Income				
Garbage Fee	68,988.00	115,000.00	-46,012.00	59.99%
Late Payment Penalties	2,429.80	3,000.00	-570.20	80.99%
Return Fee	925.00	1,000.00	-75.00	92.5%
Sewer Fee	33,664.00	57,000.00	-23,336.00	59.06%
Sundry	203.00			
Water Franchise fees	2,715.00	5,500.00	-2,785.00	49.36%
Utility Income - Other	0.00	0.00	0.00	0.0%
Total Utility Income	<u>108,924.80</u>	<u>181,500.00</u>	<u>-72,575.20</u>	<u>60.01%</u>
Total Income	<u>109,071.41</u>	<u>181,600.00</u>	<u>-72,528.59</u>	<u>60.06%</u>
Expense				
Bank Service charges	200.39	450.00	-249.61	44.53%
Depreciation Expense	49,583.31	80,000.00	-30,416.69	61.98%
Fire Hydrants	0.00	0.00	0.00	0.0%
Garbage Department Expenses				
Garbage Service	63,414.11	105,000.00	-41,585.89	60.39%
Sundry	0.00			
Garbage Department Expenses - Other	154.66	0.00	154.66	100.0%
Total Garbage Department Expenses	<u>63,568.77</u>	<u>105,000.00</u>	<u>-41,431.23</u>	<u>60.54%</u>
General Administrative				
Billing Supplies	536.06	1,200.00	-663.94	44.67%
Dues & Memberships	1,160.34	1,000.00	160.34	116.03%
Postage	1,060.15	1,800.00	-739.85	58.9%
Transfer Out - Debt Service	9,508.33	16,300.00	-6,791.67	58.33%
Total General Administrative	<u>12,264.88</u>	<u>20,300.00</u>	<u>-8,035.12</u>	<u>60.42%</u>
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	76,000.00	-76,000.00	0.0%
Engineering	14,157.03	6,000.00	8,157.03	235.95%
Grant consultant	0.00	0.00	0.00	0.0%
Other	1,964.60	2,000.00	-35.40	98.23%
Repairs	2,330.83	100.00	2,230.83	2,330.83%
Rural Development Grant	1,145.26			
Sewer Service	-884.00	0.00	-884.00	100.0%
Sewer System Maintenance	24,920.92	15,000.00	9,920.92	166.14%
Sundry	332.95	100.00	232.95	332.95%
Utility Bills	3,715.76	8,500.00	-4,784.24	43.72%
Sewer Department Expenses - Other	154.66	0.00	154.66	100.0%
Total Sewer Department Expenses	<u>47,838.01</u>	<u>107,700.00</u>	<u>-59,861.99</u>	<u>44.42%</u>
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	<u>173,455.36</u>	<u>313,450.00</u>	<u>-139,994.64</u>	<u>55.34%</u>
Net Ordinary Income	<u>-64,383.95</u>	<u>-131,850.00</u>	<u>67,466.05</u>	<u>48.83%</u>
Net Income	<u>-64,383.95</u>	<u>-131,850.00</u>	<u>67,466.05</u>	<u>48.83%</u>

**Mayor and City Council Report**  
**City Calls and Arrest**  
**Sorrento, Louisiana**

	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020
Veh. Accidents	19							
Burglaries	0							
Thefts	3							
Armed Robbery	0							
Simple Robbery	0							
Alarms	13							
Narcotics	0							
Shooting	1							
<b>Total Service C</b>	<b>114</b>							
SCO/Loud Musi	0							

Traffic Citations	56							
Adult Arrests	<b>3</b>							

Capt. Roosevelt Hampton  
 Cpt. Roosevelt Hampton

<b>Row Labels</b>	<b>Count of Incident Number</b>
911 Investigation	1
Accident	19
Alarm	13
Animal Complaint	3
Assault	2
Assist	6
Check on Welfare	1
Civil Dispute	5
Damage to Property	2
Disturbance	14
New Call	1
School Walk Thru	19
Suspicious Person/Vehicle	3
Theft	3
Traffic Incident	19
Weapons Violations	3
<b>Grand Total</b>	<b>114</b>