

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

Members Present:

Councilmen: Wanda Bourgeois, Randy Anny, Patti Poche, Randi Sutton, Donald Schexnaydre

Mayor: Michael Lambert

Town Clerk: Paige Robert

A moment of reflection was held for Town of Sorrento employee Randolph Landry who passed away on October 26, 2018.

Motion by Councilman Randy Anny and seconded by Councilman Randi Sutton to approve the minutes of the regular meeting of the mayor and council taken Tuesday, October 2, 2018. Motion carried. Vote as follows:

YEAS: Patti Poche, Randi Sutton, Wanda Bourgeois, Donald Schexnaydre, Randy Anny

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Randi Sutton to approve the bills for the month of October 2018 in the amount of \$42,362.66. Motion carried. Vote as follows:

YEAS: Randi Sutton, Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche

NAYS: None

Budget to actual reports were presented by Jacob Waguespack from Faulk and Winkler to the Mayor and Council for the month of September 2018. A copy is available at the town hall for review.

Councilman Patti Poche introduced an Ordinance to Amend and Restate Appendix II of the Code of Ordinances regarding Development and Zoning contained therein. A public hearing was called for the next regular meeting of the mayor and council on Tuesday, December 4, 2018 at 6:00 pm at the town hall in Sorrento to consider adoption of this ordinance.

Mayor Lambert opened a public hearing to discuss ordinance 18-04 to amend the waste collection service charges for residential and commercial customers.

Mayor Lambert closed the public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Randi Sutton to adopt ordinance 18-04. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Randy Anny, Patti Poche, Randi Sutton, Wanda Bourgeois

NAYS: None

ORDINANCE # 18-04

An Ordinance to Amend Section 49.30, Sub-section d of the Code of Ordinances with Respect to Solid Waste Collection Service Charges for Residential and Commercial Customers.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SORRENTO THAT:
Section 49.30, Sub-section d of the Code of Ordinances for the Town of Sorrento is hereby amended and restated as follows:

Sec. 49.30(d). Solid Waste Collection User Fee; Collection.

The following current user fee schedule shall apply to all customers regarding solid waste/ garbage disposal:

(1) Residential, \$22.00 per month per household

This ordinance was introduced on October 2, 2018, by Councilman Patti Poche. A public hearing having been duly held, the title read, and the ordinance considered, on motion by

Councilman Randy Anny, seconded by Councilman Randi Sutton, a record vote was had as follows:

YEAS: Donald Schexnaydre, Randy Anny, Patti Poche, Randi Sutton, Wanda Bourgeois

NAYS: None

ABSTAINED: None

ABSENT: None

Whereupon the presiding officer declared the ordinance duly adopted on the 6th day of November 6, 2018.

Mayor Lambert opened a public hearing to discuss an ordinance to amend and restate the Town of Sorrento's Developmental Zoning Map.

Mayor Lambert closed the public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Randi Sutton to table the adoption of an ordinance to amend and restate the Town of Sorrento's Developmental Zoning Map until further legal advisement. Motion carried. Vote as follows:

YEAS: Randy Anny, Patti Poche, Randi Sutton, Wanda Bourgeois, Donald Schexnaydre

NAYS: None

Mayor Lambert opened a public hearing to discuss an ordinance to create and enact Zoning Tables.

Mayor Lambert closed the public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to table the adoption of an ordinance to create and enact Zoning Tables until further legal advisement. Motion carried. Vote as follows:

YEAS: Patti Poche, Randi Sutton, Wanda Bourgeois, Donald Schexnaydre, Randy Anny

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Randi Sutton to accept the disaster recovery amendment for All South Engineers in the amount of \$20,000. Motion carried. Vote as follows:

YEAS: Randi Sutton, Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Patti Poche to authorize the Mayor to consult with the town attorney and town CPA about recovery of funds from Sunshine Bridge accident. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche, Randi Sutton

NAYS: None

Councilman Patti Poche left the meeting at 7:18 pm.

Councilman Patti Poche returned to meeting at 7:31pm.

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to submit the application for the 2019 Statewide Energy Efficiency Program. Motion carried. Vote as follows:

YEAS: Randy Anny Patti Poche, Randi Sutton, Wanda Bourgeois, Donald Schexnaydre

NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Randi Sutton to change the observance of the Veterans Day holiday from Friday November 9, 2018 to Monday November 12, 2018. Motion carried. Vote as follows:

YEAS: Patti Poche, Randi Sutton, Wanda Bourgeois, Donald Schexnaydre, Randy Anny

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to add hiring an appraiser to appraise land owned by the town to the agenda. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche, Randi Sutton

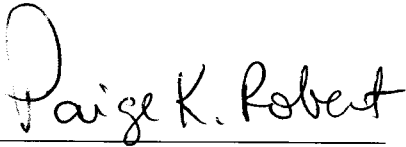
NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to have the land owned by the town on LA 70 and the entire sewer system including ponds and lift stations appraised. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche, Randi Sutton

NAYS: None

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
Paige K. Robert, Town Clerk



Michael Lambert
Michael Lambert, Mayor

ORDINANCE # 18-04

An Ordinance to Amend Section 49.30, Sub-section d of the Code of Ordinances with Respect to Solid Waste Collection Service Charges for Residential and Commercial Customers.

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

Section 49.30, Sub-section d of the Code of Ordinances for the Town of Sorrento is hereby amended and restated as follows:

Sec. 49.30(d). Solid Waste Collection User Fee; Collection.

The following current user fee schedule shall apply to all customers regarding solid waste/garbage disposal:

(1) Residential, \$22.00 per month per household

This ordinance was introduced on October 2, 2018, by Councilman Patti Poche. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Randy Anny, seconded by Councilman Randi Sutton, a record vote was had as follows:

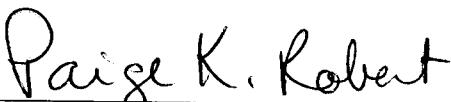
YEAS: Donald Schexnaydre, Randy Anny, Patti Poche, Randi Sutton, Wanda Bourgeois

NAYS: None


ABSTAINED: None

ABSENT: None

Whereupon the presiding officer declared the ordinance duly adopted on the 6th day of November 6, 2018.



TOWN CLERK



MAYOR

Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

	May 2018	June 2018	July 2018	Aug 18	Sep 18	Oct 18		
Veh. Accidents	6	16	10	13	15	13		
Burglaries	0	1	1	1	1	3		
Thefts	3	5	2	4	2	4		
Armed Robbery	0	0	0	0	0	0		
Simple Robbery	0	0	0	0	0	0		
Alarms, Canceled	2	3	1	2	3	5		
Alarms, Residential	5	6	4	5	2	5		
Alarms Business	7	3	5	3	8	9		
Narcotics	1	0	0	0	3	2		
Total Service Calls	112	118	77	109	125	118		
SCO/Loud Music	2	0	1	0	0	0		

Traffic Citations	8	19	4	49	6	8		
Adult Arrests	2	1	1	1	4	3		

 Stacy Fortenberry
 East Patrol Division

 Jeffery F. Wiley, Sheriff
 Parish of Ascension

Row Labels	Count of Incident Number
911 Investigation	1
Accident	13
Alarm	19
Animal Complaint	4
Assault	4
Assist	17
Burglary	3
Check on Welfare	3
Civil Dispute	2
Damage to Property	2
Death	1
Disturbance	19
Escort	1
Missing/Runaway	1
Narcotics	2
Sex Offense	1
Suspicious Person/Vehicle	5
Theft	4
Traffic Incident	14
Trespassing	1
Warrant Arrest	1
Grand Total	118

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

September 30, 2018

Town of Sorrento
Key stats
September 30, 2018

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>
September 30, 2018	\$ 752,063	\$ 352,077	\$ 399,986		
June 30, 2018	838,386			\$ (86,323)	
June 30, 2017	869,551				\$ (117,488)
June 30, 2016	908,795				

Restricted breakdown

Recreation	193,504
Senior citizen programs	59,717
Public safety - fire	66,816
Public safety - police - restricted	10,823
Public safety - police - misc donations	7,384
Other	13,833

2) Revenue trends

Sales tax	FYE	General Fund	Restricted Fund		
		Collections	Collections		
	2019	\$ 133,943	\$ 24,751		
	2018	567,257	4% 100,104	4%	
	2017	543,170	3% 95,854	3%	
	2016	526,282	92,873		
	2019 budget	\$ 540,000	24.8% \$ 92,250	26.8%	

Utility charges	FYE	Sewer	Garbage		
	2019	\$ 14,476	\$ 28,706		
	2018	57,033	0% 114,778	0%	
	2017	57,304	1% 115,064	2%	
	2016	56,984	112,764		
	2019 budget	\$ 56,000	25.9% \$ 112,500	25.5%	

3) Utility receivable aging

	Total	Current	30 days	60 days	90 days	120 days
Amount owed - 09/30/2018	\$ 17,952	\$ 12,653	\$ 2,106	\$ 107	\$ 394	\$ 2,692
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

	General Fund	Restricted				
FYE 2019						
Surplus (deficit)	\$ (72,397)	\$ 1,087				
Capital outlay activity, net of grants and proceeds	2,901	9,663				
Depreciation	-	-				
Operating cash flows	\$ (69,497)	\$ 10,750				
Utility	<u>2019B</u>	<u>YTD 2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	
Operating deficit	\$ (89,550)	\$ (28,701)	\$ (93,289)	\$ (67,657)	\$ (56,049)	
Depreciation	85,000	21,250	85,000	85,000	85,000	
Net	\$ (4,550)	\$ (7,451)	\$ (8,289)	\$ 17,343	\$ 28,951	

Town of Sorrento
 Overview
 September 30, 2018

	YTD as of	Current Year - FYE 2018/2019			% of budget
	9/30/2017	Actual	Budget	Remaining	
General:					
Sales tax	150,712	133,943	540,000	406,057	
Property tax	114	994	60,000	59,006	
Franchise fees	21,974	21,750	90,000	68,250	
Beer Tax	866	738	3,000	2,262	
Licenses and permits	1,938	752	94,500	93,748	
Charges for Services	5,155	5,155	10,300	5,145	
Fines	228	215	1,500	1,285	
Intergovernmental grants - Operational	-	-	48,000	48,000	
Transfers In	8,225	8,225	-	(8,225)	
Other	189	522	550	28	
Total revenue	189,400	172,295	847,850	675,555	20%
Administration	71,195	67,556	281,900	214,344	24%
Police	91,356	91,160	366,000	274,840	25%
Streets	89,633	83,076	234,000	150,924	36%
Capital outlay	-	2,901	-	(2,901)	0%
Total expenditures	252,183	244,692	881,900	637,208	28%
Restricted:					
Sales tax	26,596	24,751	92,250	67,499	
General fund	-	-	-	-	
Other	3,472	6,786	7,250	464	
Total revenue	30,068	31,537	99,500	67,963	32%
Fire	2,719	2,316	56,000	53,684	
Senior citizen programs	4,640	4,780	25,000	20,220	
Recreation - Community Center	12,843	13,491	36,000	22,509	
Other	-	200	250	50	
Capital outlay	5,799	9,663	-	(9,663)	
Total expenditures	26,000	30,449	117,250	86,801	26%
Utility Fund:					
Garbage	29,317	28,706	112,500	83,794	
Sewer	14,405	14,476	56,000	41,524	
FEMA	-	-	-	-	
Other	2,543	1,376	4,550	3,174	
Total revenue	46,265	44,558	173,050	128,492	26%
Garbage	25,323	26,442	102,500	76,058	
Sewer maintenance	13,895	17,342	12,000	(5,342)	
Sewer operating costs	4,027	3,762	45,000	41,238	
Depreciation	21,250	21,250	85,000	63,750	
Other	4,554	4,463	18,100	13,637	
Total expenses	69,050	73,259	262,600	189,341	28%
Total:					
Inflows	265,733	248,390			
Outflows	347,234	348,401			
Net	(81,500)	(100,011)			
Depreciation	21,250	21,250			
Capital outlay, net of grants and proceeds	5,799	12,564			
Operating, net	(54,451)	(66,197)			

Town of Sorrento
Sales and use tax collections
Monthly analysis

General Fund	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		-100.0%
November	45,065		-100.0%
December	41,007		-100.0%
January	37,230		-100.0%
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>\$ 133,943</u>	
Prior year to date		<u>\$ 150,712</u>	-11.1% YoY Change
FYE 2018/2019 Budget		<u>\$ 540,000</u>	24.8% % of Budget

Restricted Fund	2017/2018	2018/2019	% change
July	\$ 8,411	\$ 8,411	0.0%
August	9,277	7,947	-14.3%
September	8,908	8,392	-5.8%
October	11,651		-100.0%
November	7,953		-100.0%
December	7,237		-100.0%
January	6,570		-100.0%
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>\$ 24,751</u>	
Prior year to date		<u>\$ 26,596</u>	-6.9% YoY Change
FYE 2018/2019 Budget		<u>\$ 92,250</u>	26.8% % of Budget

Town of Sorrento
Utility charges & collections
Monthly analysis

Sewer fees

	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				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 14,476</u>	<u>\$ 13,686</u>	<u>\$ (790)</u>

FYE 2018/2019 Budget

\$ 56,000 26% % of Budget

Garbage fees

	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				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 28,706</u>	<u>\$ 27,109</u>	<u>\$ (1,597)</u>

FYE 2018/2019 Budget

\$ 112,500 26% % of Budget

Collection rate

\$ 43,182 \$ 40,795 94%

General Fund

Sep 30, 18

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,441.30
UCB General Account	274,918.00
Total Bank Accounts	<u>297,359.30</u>
Total Checking/Savings	297,359.30
Accounts Receivable	
Accounts Receivable	8,963.43
Grants Receivable	8,981.00
Total Accounts Receivable	<u>17,944.43</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	334,808.73
Other Assets	
Due from other gov't agencies	53,804.00
Total Other Assets	<u>53,804.00</u>
TOTAL ASSETS	<u><u>388,612.73</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	16,883.20
Total Accounts Payable	<u>16,883.20</u>
Other Current Liabilities	
Accrued Expenses	32,629.14
Accrued Payroll Expense	-95.00
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-1,032.29
Due to/from Restricted Fund	-4,625.01
Due to/from Utility account	-78,593.03
Payroll Liabilities	-271.35
Total Other Current Liabilities	<u>-37,976.04</u>
Total Current Liabilities	<u>-21,092.84</u>
Total Liabilities	-21,092.84
Equity	
Fund Balance - Unreserved	482,102.62
Net Income	-72,397.05
Total Equity	<u>409,705.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>388,612.73</u></u>

General Fund

	<u>Sep 18</u>	<u>Jul - Sep 18</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	11.00	42.00
Fines-Sheriff	23.76	173.36
Total Fines & Forfeits	<u>34.76</u>	<u>215.36</u>
General Gov. Misc. Income		12.94
Grass Cutting Revenue		5,155.00
Interest Income	37.86	114.40
Licenses & Permits		
Occupational Licenses	167.32	727.14
Permits		<u>25.00</u>
Total Licenses & Permits	<u>167.32</u>	<u>752.14</u>
Planning & Zoning Fees		100.00
Police		
Misc. Income		<u>295.00</u>
Total Police		295.00
Taxes		
Advalorem Taxes	433.69	994.44
Beer Tax		737.97
Franchise Tax		21,749.96
Sales and Use Tax	47,555.99	133,942.94
Total Taxes	<u>47,989.68</u>	<u>157,425.31</u>
Transfers In	2,741.67	8,225.01
Total Income	<u>50,971.29</u>	<u>172,295.16</u>

General Fund

	Sep 18	Jul - Sep 18
Expense		
Bank Service fee	0.01	12.01
General Government		
Capital Outlay-equipment	2,900.55	2,900.55
Conventions and Training		2,169.68
Dues		170.00
Insurance		
Liability Ins		3,162.47
Property and bonds	1,912.80	1,912.80
Workers Comp.	160.57	481.71
Total Insurance	2,073.37	5,556.98
Office Expense		
Other		265.00
Planning & zoning	135.00	270.00
Repairs & Maintenance	1,249.69	1,508.50
Supplies	58.38	1,775.13
Telephone	227.30	681.96
Utilities	325.79	1,306.10
Total Office Expense	1,996.16	5,806.69
Office P/R Expense		
Admin	8,953.45	26,759.08
Medicare	129.83	388.00
Social Securty	555.11	1,624.20
Total Office P/R Expense	9,638.39	28,771.28
Professional Services		
Accounting Fees	5,695.00	14,585.00
Attorney Fees	375.00	1,125.00
Building Inspector		1,500.00
IT Services	436.03	2,353.59
Ordinance codification	1,879.79	1,879.79
Payroll Fees	191.00	573.00
Total Professional Services	8,576.82	22,016.38
Tourism and Promotion	1,630.26	3,052.91
Total General Government	26,815.55	70,444.47

General Fund

	<u>Sep 18</u>	<u>Jul - Sep 18</u>
Highway & Streets		
Animal Control		575.00
Capital outlay		4,279.80
Debt Service - Lease Payments	3,143.09	12,572.27
Engineering Fees	360.00	1,250.00
Insurance		
Liability Ins.		1,962.59
Workers Comp	642.23	1,926.69
Total Insurance	<u>642.23</u>	<u>3,889.28</u>
Operating		
Fuel Expense	2,680.73	5,255.47
Repairs	5,694.85	15,096.99
Supplies	421.40	1,376.92
Telephone	196.42	589.27
Utilities	85.33	505.78
Total Operating	<u>9,078.73</u>	<u>22,824.43</u>
P/R Expense		
Medicare	139.97	426.11
Salaries	9,653.29	29,386.24
Social Security	598.50	1,856.80
Total P/R Expense	<u>10,391.76</u>	<u>31,669.15</u>
Road Maintenance and repairs		775.19
Street Lights	1,220.21	5,240.84
Total Highway & Streets	<u>24,836.02</u>	<u>83,075.96</u>
Public Safety		
General Expense		
Telephone	454.59	1,363.91
Utilities		312.52
Total General Expense	<u>454.59</u>	<u>1,676.43</u>
P/R Expense		
Contract Labor	29,486.05	88,458.15
Judges Retirement	97.81	293.43
Salaries	243.92	731.76
Total P/R Expense	<u>29,827.78</u>	<u>89,483.34</u>
Total Public Safety	<u>30,282.37</u>	<u>91,159.77</u>
Total Expense	<u>81,933.95</u>	<u>244,692.21</u>
Net Ordinary Income	<u>-30,962.66</u>	<u>-72,397.05</u>
Net Income	<u>-30,962.66</u>	<u>-72,397.05</u>

General Fund

	<u>Jul - Sep 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	42.00	500.00	-458.00	8.4%
Fines-Sheriff	173.36	1,000.00	-826.64	17.34%
Total Fines & Forfeits	<u>215.36</u>	<u>1,500.00</u>	<u>-1,284.64</u>	<u>14.36%</u>
General Gov. Misc. Income				
State LGAP Grant		30,000.00	-30,000.00	
State Tourism Grant		18,000.00	-18,000.00	
General Gov. Misc. Income - Otl	12.94			
Total General Gov. Misc. Income	<u>12.94</u>	<u>48,000.00</u>	<u>-47,987.06</u>	<u>0.03%</u>
Grass Cutting Revenue	5,155.00	10,300.00	-5,145.00	50.05%
Interest Income	114.40	250.00	-135.60	45.76%
Licenses & Permits				
Beer & Liquor Licenses		2,000.00	-2,000.00	
Occupational Licenses	727.14	92,000.00	-91,272.86	0.79%
Permits	25.00	500.00	-475.00	5.0%
Total Licenses & Permits	<u>752.14</u>	<u>94,500.00</u>	<u>-93,747.86</u>	<u>0.8%</u>
Planning & Zoning Fees	100.00	300.00	-200.00	33.33%
Police				
Misc. Income	<u>295.00</u>			
Total Police	<u>295.00</u>			
Taxes				
Advalorem Taxes	994.44	60,000.00	-59,005.56	1.66%
Beer Tax	737.97	3,000.00	-2,262.03	24.6%
Franchise Tax	21,749.96	90,000.00	-68,250.04	24.17%
Sales and Use Tax	133,942.94	540,000.00	-406,057.06	24.8%
Total Taxes	<u>157,425.31</u>	<u>693,000.00</u>	<u>-535,574.69</u>	<u>22.72%</u>
Transfers In	<u>8,225.01</u>		<u>8,225.01</u>	<u>100.0%</u>
Total Income	<u>172,295.16</u>	<u>847,850.00</u>	<u>-675,554.84</u>	<u>20.32%</u>

Expense	General Fund			
	Jul - Sep 18	Budget	\$ Over Budget	% of Budget
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	2,169.68	3,000.00	-830.32	72.32%
Dues	170.00	1,400.00	-1,230.00	12.14%
Insurance				
Liability Ins	3,162.47	12,000.00	-8,837.53	26.35%
Property and bonds	1,912.80	2,100.00	-187.20	91.09%
Workers Comp.	481.71	2,100.00	-1,618.29	22.94%
Total Insurance	5,556.98	16,200.00	-10,643.02	34.3%
Miscellaneous		700.00	-700.00	
Office Expense				
Other	265.00	6,500.00	-6,235.00	4.08%
Planning & zoning	270.00	1,000.00	-730.00	27.0%
Repairs & Maintenance	1,508.50	3,000.00	-1,491.50	50.28%
Supplies	1,775.13	7,000.00	-5,224.87	25.36%
Telephone	681.96	3,000.00	-2,318.04	22.73%
Utilities	1,306.10	5,000.00	-3,693.90	26.12%
Total Office Expense	5,806.69	25,500.00	-19,693.31	22.77%
Office P/R Expense				
Admin	26,759.08	107,000.00	-80,240.92	25.01%
Medicare	388.00	1,600.00	-1,212.00	24.25%
Social Securiry	1,624.20	7,000.00	-5,375.80	23.2%
Total Office P/R Expense	28,771.28	115,600.00	-86,828.72	24.89%
Professional Services				
Accounting Fees	14,585.00	52,000.00	-37,415.00	28.05%
Attorney Fees	1,125.00	5,500.00	-4,375.00	20.46%
Building Inspector	1,500.00	12,000.00	-10,500.00	12.5%
IT Services	2,353.59	2,000.00	353.59	117.68%
Ordinance codification	1,879.79			
Payroll Fees	573.00			
Total Professional Services	22,016.38	71,500.00	-49,483.62	30.79%
Tourism and Promotion	3,052.91	18,000.00	-14,947.09	16.96%
Total General Government	70,444.47	281,900.00	-211,455.53	24.99%

General Fund				
	<u>Jul - Sep 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Highway & Streets				
Animal Control	575.00	10,000.00	-9,425.00	5.75%
Capital outlay	4,279.80	2,000.00	2,279.80	213.99%
Debt Service - Lease Payments	12,572.27	38,000.00	-25,427.73	33.09%
Engineering Fees	1,250.00	6,000.00	-4,750.00	20.83%
Insurance				
Auto		1,500.00	-1,500.00	
Liability Ins.	1,962.59	6,000.00	-4,037.41	32.71%
Tractors		3,500.00	-3,500.00	
Workers Comp	1,926.69	10,000.00	-8,073.31	19.27%
Total Insurance	<u>3,889.28</u>	<u>21,000.00</u>	<u>-17,110.72</u>	<u>18.52%</u>
Operating				
Fuel Expense	5,255.47	15,000.00	-9,744.53	35.04%
Repairs	15,096.99	7,500.00	7,596.99	201.29%
Supplies	1,376.92	10,000.00	-8,623.08	13.77%
Telephone	589.27	2,000.00	-1,410.73	29.46%
Utilities	505.78	2,500.00	-1,994.22	20.23%
Total Operating	<u>22,824.43</u>	<u>37,000.00</u>	<u>-14,175.57</u>	<u>61.69%</u>
P/R Expense				
Medicare	426.11	1,300.00	-873.89	32.78%
Salaries	29,386.24	88,000.00	-58,613.76	33.39%
Social Security	1,856.80	5,700.00	-3,843.20	32.58%
Total P/R Expense	<u>31,669.15</u>	<u>95,000.00</u>	<u>-63,330.85</u>	<u>33.34%</u>
Road Maintenance and repairs	775.19		775.19	100.0%
Street Lights	5,240.84	25,000.00	-19,759.16	20.96%
Total Highway & Streets	<u>83,075.96</u>	<u>234,000.00</u>	<u>-150,924.04</u>	<u>35.5%</u>
Public Safety				
General Expense				
Telephone	1,363.91	5,000.00	-3,636.09	27.28%
Utilities	312.52	1,800.00	-1,487.48	17.36%
Total General Expense	<u>1,676.43</u>	<u>6,800.00</u>	<u>-5,123.57</u>	<u>24.65%</u>
P/R Expense				
Contract Labor	88,458.15	355,000.00	-266,541.85	24.92%
Judges Retirement	293.43	1,200.00	-906.57	24.45%
Salaries	731.76	3,000.00	-2,268.24	24.39%
Total P/R Expense	<u>89,483.34</u>	<u>359,200.00</u>	<u>-269,716.66</u>	<u>24.91%</u>
Total Public Safety	<u>91,159.77</u>	<u>366,000.00</u>	<u>-274,840.23</u>	<u>24.91%</u>
Total Expense	<u>244,692.21</u>	<u>881,900.00</u>	<u>-637,207.79</u>	<u>27.75%</u>
Net Ordinary Income	<u>-72,397.05</u>	<u>-34,050.00</u>	<u>-38,347.05</u>	<u>212.62%</u>
Net Income	<u>-72,397.05</u>	<u>-34,050.00</u>	<u>-38,347.05</u>	<u>212.62%</u>

Restricted Fund

Sep 30, 18

ASSETS	
Current Assets	
Checking/Savings	
Bank accounts	
Savings Account-LAMP	138,675.27
UCB Restricted Fund	213,401.60
Total Bank accounts	<u>352,076.87</u>
Total Checking/Savings	352,076.87
Other Current Assets	
Due from other govt. units	8,411.00
Due to/from General Fund	-4,625.01
Total Other Current Assets	<u>3,785.99</u>
Total Current Assets	<u>355,862.86</u>
TOTAL ASSETS	<u><u>355,862.86</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Assurity Bond	9,500.00
Community Center Deposit	3,400.00
Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>15,550.69</u>
Total Current Liabilities	<u>15,550.69</u>
Total Liabilities	15,550.69
Equity	
Fund Balance - Reserved	265,092.29
Retained Earnings	74,132.70
Net Income	1,087.18
Total Equity	<u>340,312.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>355,862.86</u></u>

Restricted Fund

	<u>Sep 18</u>	<u>Jul - Sep 18</u>
Ordinary Income/Expense		
Income		
Restricted Fund Income		
Christmas Fund	400.00	400.00
Community Center Rental Income	2,275.00	5,625.00
Interest Income	250.58	760.64
Sales & Use Taxes		
Fire Department	2,797.42	8,250.02
Recreation	2,797.40	8,249.98
Senior Citizens	2,797.42	8,251.00
Total Sales & Use Taxes	<u>8,392.24</u>	<u>24,751.00</u>
Total Restricted Fund Income	<u>11,317.82</u>	<u>31,536.64</u>
Total Income	<u>11,317.82</u>	<u>31,536.64</u>
Gross Profit	11,317.82	31,536.64
Expense		
Christmas Fund (Celebration)	0.00	199.80
Restricted Fund Expense		
Fire Department		
Operating Expense	665.17	2,315.74
Total Fire Department	<u>665.17</u>	<u>2,315.74</u>
Recreation		
Capital Outlay - Comm. Center	0.00	9,663.20
Operating Expense	5,889.36	8,865.71
Transfers Out - Debt Service	1,541.67	4,625.01
Total Recreation	<u>7,431.03</u>	<u>23,153.92</u>
Senior Citizen	1,620.00	4,780.00
Total Restricted Fund Expense	<u>9,716.20</u>	<u>30,249.66</u>
Total Expense	<u>9,716.20</u>	<u>30,449.46</u>
Net Ordinary Income	<u>1,601.62</u>	<u>1,087.18</u>
Net Income	<u><u>1,601.62</u></u>	<u><u>1,087.18</u></u>

Restricted Fund

	<u>Jul - Sep 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Restricted Fund Income				
Christmas Fund	400.00	0.00	400.00	100.0%
Community Center Rental Income	5,625.00	12,000.00	-6,375.00	46.88%
Fire Department				
Fire Department Donation	0.00	0.00	0.00	0.0%
Total Fire Department	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Interest Income	760.64	1,800.00	-1,039.36	42.26%
Miscellaneous	0.00	500.00	-500.00	0.0%
Sales & Use Taxes				
Fire Department	8,250.02	32,000.00	-23,749.98	25.78%
Recreation	8,249.98	32,000.00	-23,750.02	25.78%
Senior Citizens	8,251.00	32,000.00	-23,749.00	25.78%
Total Sales & Use Taxes	<u>24,751.00</u>	<u>96,000.00</u>	<u>-71,249.00</u>	<u>25.78%</u>
Restricted Fund Income - Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Restricted Fund Income	<u>31,536.64</u>	<u>110,300.00</u>	<u>-78,763.36</u>	<u>28.59%</u>
Total Income	<u>31,536.64</u>	<u>110,300.00</u>	<u>-78,763.36</u>	<u>28.59%</u>
Gross Profit	<u>31,536.64</u>	<u>110,300.00</u>	<u>-78,763.36</u>	<u>28.59%</u>
Expense				
Christmas Fund (Celebration)	199.80	0.00	199.80	100.0%
Restricted Fund Expense				
Fire Department				
Hydrant Maintenance	0.00	6,000.00	-6,000.00	0.0%
Operating Expense	2,315.74	26,000.00	-23,684.26	8.91%
Fire Department - Other	0.00	0.00	0.00	0.0%
Total Fire Department	<u>2,315.74</u>	<u>32,000.00</u>	<u>-29,684.26</u>	<u>7.24%</u>
Recreation				
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	8,865.71	24,800.00	-15,934.29	35.75%
Transfers Out - Debt Service	4,625.01	18,700.00	-14,074.99	24.73%
Total Recreation	<u>23,153.92</u>	<u>64,500.00</u>	<u>-41,346.08</u>	<u>35.9%</u>
Senior Citizen	4,780.00	30,000.00	-25,220.00	15.93%
Supplies	0.00	0.00	0.00	0.0%
Restricted Fund Expense - Other	<u>0.00</u>	<u>500.00</u>	<u>-500.00</u>	<u>0.0%</u>
Total Restricted Fund Expense	<u>30,249.66</u>	<u>127,000.00</u>	<u>-96,750.34</u>	<u>23.82%</u>
Total Expense	<u>30,449.46</u>	<u>127,000.00</u>	<u>-96,550.54</u>	<u>23.98%</u>
Net Ordinary Income	<u>1,087.18</u>	<u>-16,700.00</u>	<u>17,787.18</u>	<u>-6.51%</u>
Net Income	<u><u>1,087.18</u></u>	<u><u>-16,700.00</u></u>	<u><u>17,787.18</u></u>	<u><u>-6.51%</u></u>

Utility Fund

Sep 30, 18

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,335.21
UCB - Utility Deposit Account	18,128.32
UCB Utility Account	72,024.35
Total Bank Accounts	<u>101,487.88</u>
Cash on hand	1,139.00
Total Checking/Savings	<u>102,626.88</u>
Accounts Receivable	
Accounts Receivable	
Accounts Receivable	1,149.03
Accounts Receivable - Other	19,486.98
Total Accounts Receivable	<u>20,636.01</u>
Allowance for Bad Debts	-3,700.00
Total Accounts Receivable	<u>16,936.01</u>
Total Current Assets	<u>119,562.89</u>
Fixed Assets	
Accum. Depreciation-Water Tower	-1,129,853.91
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	<u>1,121,397.39</u>
TOTAL ASSETS	<u><u>1,240,960.28</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	12,358.38
Total Accounts Payable	<u>12,358.38</u>
Other Current Liabilities	
Due to General Fund	78,593.03
Garbage Deposits Liabilty	18,128.32
Total Other Current Liabilities	<u>96,721.35</u>
Total Current Liabilities	<u>109,079.73</u>
Total Liabilities	109,079.73
Equity	
Contributed Captial	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	548,741.34
Net Income	-28,700.99
Total Equity	<u>1,131,880.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,240,960.28</u></u>

Utility Fund

	<u>Sep 18</u>	<u>Jul - Sep 18</u>
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	19.11	57.72
Total Interest Income	<u>19.11</u>	<u>57.72</u>
Utility Income		
Garbage Fee	9,619.00	28,706.00
Late Payment Penalties	340.00	968.20
Return Fee	125.00	275.00
Sewer Fee	4,862.00	14,476.00
Sundry	75.00	75.00
Water Franchise fees	0.00	0.00
Total Utility Income	<u>15,021.00</u>	<u>44,500.20</u>
Total Income	<u>15,040.11</u>	<u>44,557.92</u>
Expense		
Bank Service charges	11.58	35.79
Depreciation Expense	7,083.33	21,249.99
Garbage Department Expenses		
Garbage Service	8,441.00	26,442.35
Sundry	0.00	0.00
Garbage Department Expenses - Other	0.00	0.00
Total Garbage Department Expenses	<u>8,441.00</u>	<u>26,442.35</u>
General Administrative		
Billing Supplies	0.00	372.62
Postage	152.25	454.30
Transfer Out - Debt Service	1,200.00	3,600.00
Total General Administrative	<u>1,352.25</u>	<u>4,426.92</u>
Sewer Department Expenses		
Engineering	30.00	392.50
Other	0.00	1,569.60
Sewer Service	0.00	85.00
Sewer System Maintenance	1,865.00	17,341.56
Utility Bills	664.59	1,715.20
Sewer Department Expenses - Other	0.00	0.00
Total Sewer Department Expenses	<u>2,559.59</u>	<u>21,103.86</u>
Total Expense	<u>19,447.75</u>	<u>73,258.91</u>
Net Ordinary Income	<u>-4,407.64</u>	<u>-28,700.99</u>
Net Income	<u>-4,407.64</u>	<u>-28,700.99</u>

Ordinary Income/Expense	Utility Fund			
	Jul - Sep 18	Budget	\$ Over Budget	% of Budget
Income				
Interest Income				
LAMP Account	57.72	100.00	-42.28	57.72%
Interest Income - Other	0.00	0.00	0.00	0.0%
Total Interest Income	57.72	100.00	-42.28	57.72%
Other Income	0.00	0.00	0.00	0.0%
Utility Income				
Garbage Fee	28,706.00	115,000.00	-86,294.00	24.96%
Late Payment Penalties	968.20	3,000.00	-2,031.80	32.27%
Return Fee	275.00	1,000.00	-725.00	27.5%
Sewer Fee	14,476.00	57,000.00	-42,524.00	25.4%
Sundry	75.00			
Water Franchise fees	0.00	5,500.00	-5,500.00	0.0%
Utility Income - Other	0.00	0.00	0.00	0.0%
Total Utility Income	44,500.20	181,500.00	-136,999.80	24.52%
Total Income	44,557.92	181,600.00	-137,042.08	24.54%
Expense				
Bank Service charges	35.79	450.00	-414.21	7.95%
Depreciation Expense	21,249.99	80,000.00	-58,750.01	26.56%
Fire Hydrants	0.00	0.00	0.00	0.0%
Garbage Department Expenses				
Garbage Service	26,442.35	105,000.00	-78,557.65	25.18%
Sundry	0.00			
Garbage Department Expenses - Other	0.00	0.00	0.00	0.0%
Total Garbage Department Expenses	26,442.35	105,000.00	-78,557.65	25.18%
General Administrative				
Billing Supplies	372.62	1,200.00	-827.38	31.05%
Dues & Memberships	0.00	1,000.00	-1,000.00	0.0%
Postage	454.30	1,800.00	-1,345.70	25.24%
Transfer Out - Debt Service	3,600.00	16,300.00	-12,700.00	22.09%
Total General Administrative	4,426.92	20,300.00	-15,873.08	21.81%
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	76,000.00	-76,000.00	0.0%
Engineering	392.50	6,000.00	-5,607.50	6.54%
Grant consultant	0.00	0.00	0.00	0.0%
Other	1,569.60	2,000.00	-430.40	78.48%
Repairs	0.00	100.00	-100.00	0.0%
Sewer Service	85.00	0.00	85.00	100.0%
Sewer System Maintenance	17,341.56	15,000.00	2,341.56	115.61%
Sundry	0.00	100.00	-100.00	0.0%
Utility Bills	1,715.20	8,500.00	-6,784.80	20.18%
Sewer Department Expenses - Other	0.00	0.00	0.00	0.0%
Total Sewer Department Expenses	21,103.86	107,700.00	-86,596.14	19.6%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	73,258.91	313,450.00	-240,191.09	23.37%
Net Ordinary Income	-28,700.99	-131,850.00	103,149.01	21.77%
Net Income	-28,700.99	-131,850.00	103,149.01	21.77%