

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, JUNE 5, 2018, 6:00 P.M., SORRENTO TOWN HALL,
SORRENTO, LOUISIANA

Members Present:

Councilmen: Patti Poche, Donald Schexnaydre, Wanda Bourgeois

Mayor: Michael Lambert

Asst. Town Clerk: Kay Prado

Absent: Randi Sutton, Randy Anny

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to approve the minutes of the regular meeting of the mayor and council taken Tuesday, May 1, 2018. Motion carried. Vote as follows:

YEAS: Patti Poche, Wanda Bourgeois, Donald Schexnaydre

NAYS: None ABSENT: Randy Anny, Randi Sutton

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to approve the bills for the month of May 2018 in the amount of \$38,480.63. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Patti Poche

NAYS: None ABSENT: Randy Anny, Randi Sutton

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

Mayor Lambert opened public hearing to discuss amending the 2018 Budget and adopting the 2019 operating budget of revenues and expenditures.

Mayor Lambert closed public hearing.

Motion by Councilman Donald Schexnaydre and seconded by Councilman Wanda Bourgeois to adopt the ordinance amending the 2018 Budget and adopting the 2019 operating budget of revenues and expenditures. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Patti Poche, Wanda Bourgeois

NAYS: None ABSENT: Randy Anny, Randi Sutton

BUDGET ADOPTION

ORDINANCE 18-02

An ordinance amending the 2018 Budget and adopting the 2019 Operating Budget of Revenues and Expenditures.

SECTION 1. The 2018 Operating Budget for the year ending June 30, 2018 (as attached) is amended, as summarized for all funds and the 2019 Operating Budget for the year then ending (as attached) is adopted, as follows:

	2018			2019
	<u>Original</u>	<u>Adjustment</u>	<u>Budget</u>	<u>Budget</u>
Revenues:				
Taxes	\$ 781,750	\$ 7,250	\$ 789,000	\$ 789,000
Intergovernmental	38,000	(20,000)	18,000	48,000
Charges for services	189,500	16,100	205,600	204,100
License and permits	90,000	4,000	94,000	94,500
Fines	4,750	(3,700)	1,050	1,500
Other	1,800	850	2,650	2,650
Total revenues & other sources	<u>\$ 1,105,800</u>	<u>\$ 4,500</u>	<u>\$ 1,110,300</u>	<u>\$ 1,139,750</u>
Expenditures:				
General government	\$ 237,100	\$ 18,600	\$ 255,700	\$ 282,400
Public safety:				
Police	363,400	2,600	366,000	366,000
Fire	56,000	-	56,000	32,000
Highway and streets	263,200	60,200	323,400	234,000
Recreation	17,750	16,000	33,750	45,800
Senior citizens	25,000	5,000	30,000	30,000
Utility operations	248,200	6,550	254,750	296,250
Total expenditures	<u>\$ 1,210,650</u>	<u>\$ 108,950</u>	<u>\$ 1,319,600</u>	<u>\$ 1,286,450</u>

SECTION 2. The amendment of the 2018 and the adoption of the 2019 operating budget of expenditures is declared to be an appropriation of funds as set forth in the budget classifications and that all appropriations lapse at each year end.

SECTION 3. Amounts are available for expenditure only to the extent included within this budget.

SECTION 4. The Mayor is hereby authorized to make line item adjustments during fiscal year 2019 of expenditures within a functional department. Such adjustments are to be reported to the Town Council. To the extent actual expenditures exceed the amount appropriated by 5% or more in an individual fund, the Mayor will recommend a budget amendment to the Town Council for approval as required by the Louisiana Local Government Budget Act, La. R.S. 39:1311.

Whereas, said proposed budget was duly set, after proper notice to the public, for public hearing which was held on June 5, 2018 as required by the revised statutes of the State of Louisiana.

Whereas, the Sorrento Town Council has reviewed and considered such proposed budget and made revisions of same,

This ordinance was introduced on May 1, 2018, 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 Wanda Bourgeois, a record vote was had as follows:

YEAS: Donald Schexnaydre, Patti Poche, Wanda Bourgeois

NAYS: None

ABSTAINED: None

ABSENT: Randy Anny, Randi Sutton

And this ordinance was passed on the 5th day of June 2018.

Councilman Donald Schexnaydre introduced an ordinance to establish an increase to the annual compensation for the appointed Town Clerk of the Town of Sorrento. A public hearing was called for July 10, 2018 at 6:00 pm at the town hall in Sorrento to consider adoption of this ordinance.

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to declare the abandoned trailer located on Payton St. as a nuisance and to seek quotes to remove said trailer. Motion carried. Vote as follows:

YEAS: Patti Poche, Wanda Bourgeois, Donald Schexnaydre

NAYS: None

ABSENT: Randy Anny, Randi Sutton

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to adopt the millage rate of 6.210 mills. Motion carried. Vote as follows:

YEAS: Patti Poche, Wanda Bourgeois, Donald Schexnaydre

NAYS: None

ABSENT: Randy Anny, Randi Sutton

RESOLUTION

BE IT RESOLVED, that the following millage(s) are hereby levied on the 2018 tax roll on all property subject to taxation by the Town of Sorrento:

MILLAGE

General alimony

6.210 mills

BE IT FURTHER RESOLVED that the proper administrative officials of the Town of Sorrento, State of Louisiana, be and they are hereby empowered, authorized, and directed to spread said taxes, as hereinabove set forth, upon the assessment roll of said Town for the year 2018, and to make the collection of the taxes imposed for and on behalf of the taxing authority, according to law, and that the taxes herein levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and collection thereof shall be enforceable in the manner provided by law.

The foregoing resolution was read in full, the roll was called on the adoption thereof, and the resolution was adopted by the following votes:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Patti Poche

NAYS: None

ABSTAINED: None

ABSENT: Randy Anny, Randi Sutton

CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of the resolution adopted at the board meeting held on June 5, 2018, at which meeting a quorum was present and voting.

Town of Sorrento, Louisiana, this 5th day of June 2018.

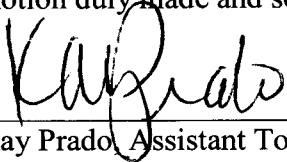
Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to change the date of the next regular meeting of the mayor and council from July 3, 2018 to July 10, 2018. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Patti Poche

NAYS: None

ABSENT: Randy Anny, Randi Sutton

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



Kay Prado, Assistant Town Clerk



Michael Lambert, Mayor

Michael "Mike" Lambert
Mayor

Marvin Martin
Mayor Pro-Tem

Paige K. Robert
Town Clerk

Sorrento

LOUISIANA

Councilmen
Donald Schexnaydre
Randy Anny
Patti Poche
Wanda Bourgeois

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YEAS: Wanda Bourgeois, Donald Schexnaydre, Patti Poche

NAYS: None

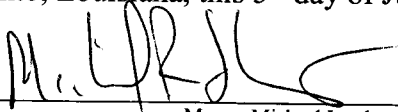
ABSTAINED: None

ABSENT: Randy Anny, Randi Sutton

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I hereby certify that the foregoing is a true and exact copy of the resolution adopted at the board meeting held on June 5, 2018, at which meeting a quorum was present and voting.

Town of Sorrento, Louisiana, this 5th day of June 2018.



Mayor, Michael Lambert

BUDGET ADOPTION

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Whereas, said proposed budget was duly set, after proper notice to the public, for public hearing which was held on June 5, 2018 as required by the revised statutes of the State of Louisiana.

Whereas, the Sorrento Town Council has reviewed and considered such proposed budget and made revisions of same,

This ordinance was introduced on May 1, 2018, 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 Wanda Bourgeois, a record vote was had as follows:

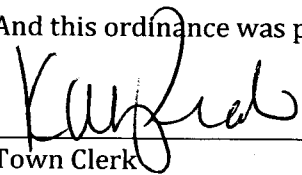
YEAS: Donald Schexnadre, Patti Poche, Wanda Bourgeois

NAYS: None

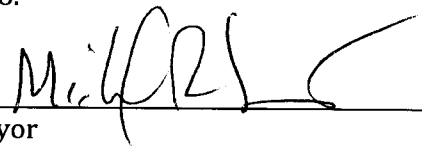
ABSTAINED: None

ABSENT: Randy Anny, Randi Sutton

And this ordinance was passed on the 5th day of June 2018.



Town Clerk



Mayor

Sorrento[®] LOUISIANA

2019 OPERATING BUDGET

TOWN OF SORRENTO, LOUISIANA

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June 30, 2019

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Sorrento^o

LOUISIANA

June 5, 2018

BUDGET MESSAGE

To the Citizens of the Town of Sorrento,

Enclosed is the 2019 operating budget for the Town of Sorrento. The purpose of the budget message is to identify objectives for the coming year, as well as the underlying assumptions made in the projection of the revenues and related expenditures of the operations of the Town.

The budget is prepared using the modified accrual basis of accounting and is presented on a “line item” basis with each item of revenue and expenditure being identified for your review. The budget has been prepared to maintain all funds with positive balances as of June 30, 2019, the definition of a balanced budget.

The summary on pages 4 and 5 shows that expenditures and financing uses for all funds of \$1,286,450 will be funded with budgeted revenues and other financing sources of \$1,139,750. The projected deficit of \$146,700 which includes capital grant revenues of \$30,000, capital outlay expenditures of \$124,000 and depreciation expense recognized on the Town’s sewer system of \$80,000. The projected deficit will be funded using accumulated fund balances of prior years.

Overview and Capital Project Highlights

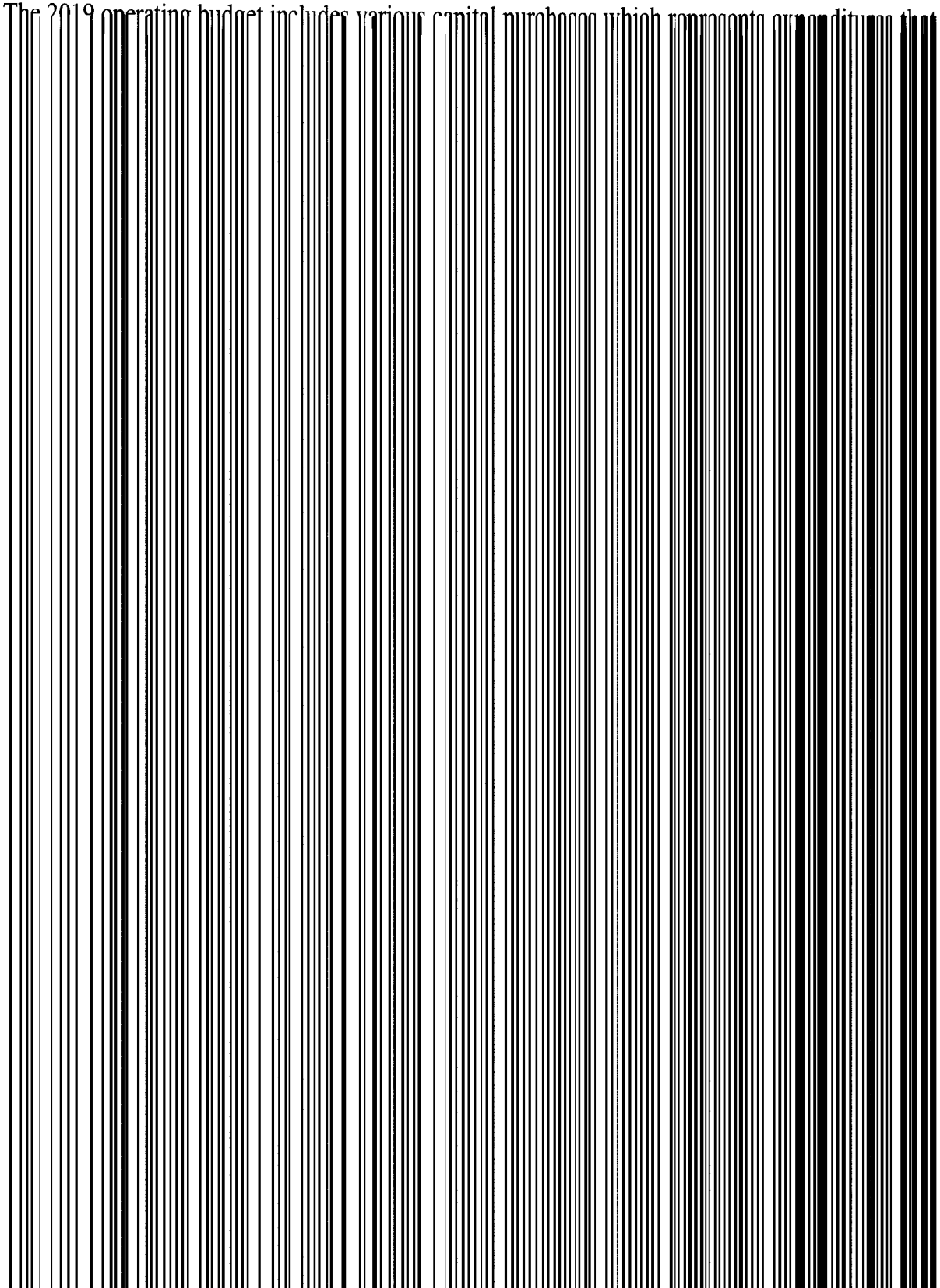
Revenues

Local revenues from sales and use taxes represent about 56% of the total projected 2019 revenues. Projected for sales tax revenues are budgeted to remain flat when compared to with estimated 2018 sales tax revenues to maintain a conservative budget. Interfund transfers in 2018 include \$35,000 from the Restricted Fund and Utilities Fund to the General Fund to assist with personnel costs and debt service expenditures related to equipment purchases.

Expenditures

The increase of \$26,700 in general governmental expenditures is related to roof replacement capital outlay expenditures budgeted in the 2019 fiscal year. The public safety budget is consistent to the 2018 amended departmental budget, as the Town continues to contract with the Ascension Parish Sheriff's Office to police the Town. Additionally, the highway and streets department expenditures were budgeted to decrease by \$89,400 due to a reduction in personnel costs, engineering fees, and equipment maintenance.

The 2019 operating budget includes various capital purchases which components are



Expenditures

The increase of \$26,700 in general governmental expenditures is related to roof replacement capital outlay expenditures budgeted in the 2019 fiscal year. The public safety budget is consistent to the 2018 amended departmental budget, as the Town continues to contract with the Ascension Parish Sheriff's Office to police the Town. Additionally, the highway and streets department expenditures were budgeted to decrease by \$89,400 due to a reduction in personnel costs, engineering fees, and equipment maintenance.

The 2019 operating budget includes various capital purchases which represents expenditures that the Town will incur replacing the maintenance building roof, the purchase of a utility trailer for the highways and streets department, the purchase of a grooming mower the recreation department, extending its sewer system to a new fire station, and replacement of equipment related to the sewer treatment system.

Conclusion

Council members Patti Poche, Wanda Bourgeois, Randi Sutton, Donald Schexnaydre, and Randy Anny join me in the goal of improving the quality of life for Sorrento's residents while preserving the heritage that makes our Town unique. All of us, along with the Town's employees, are here to serve you. We value your input and ideas to make Sorrento a better place both now and in the future for our children and grandchildren.

Sincerely,

Mike Lambert

Mike Lambert
Mayor

TOWN OF SORRENTO, LOUISIANA
ANNUAL REPORT ON THE BUDGET
(R.S. 39:1316)
June 30, 2019

2019
 BUDGET YEAR

	GENERAL FUND	RESTRICTED FUND	UTILITY FUND	TOTAL BUDGET
	\$ 540,000	\$ 96,000	\$ -	\$ 636,000
	90,000	-	-	90,000
	60,000	-	-	60,000
	3,000	-	-	3,000
	48,000	-	-	48,000
	2,000	-	-	2,000
	92,000	-	-	92,000
	500	-	-	500
	1,500	-	-	1,500
	10,600	12,000	181,500	204,100
	250	2,300	100	2,650
	<u>\$ 847,850</u>	<u>\$ 110,300</u>	<u>\$ 181,600</u>	<u>\$ 1,139,750</u>

Estimated revenues:

- Taxes:
- Sales and use
- Franchise
- Ad valorem
- Other
- Intergovernmental
- Licenses & permits :
- Beer & Liquor
- Occupational
- Permits
- Fines and fees
- Charges for services
- Other

Total estimated revenues

TOWN OF SORRENTO, LOUISIANA
ANNUAL REPORT ON THE BUDGET
(R.S. 39:1316)
June 30, 2019

	2019 BUDGET YEAR			
	GENERAL FUND	RESTRICTED FUND	UTILITY FUND	TOTAL BUDGET
<u>Estimated expenditures:</u>				
General government	\$ 281,900	\$ 500	\$ -	\$ 282,400
Public safety:				
Police	366,000	-	-	366,000
Fire	-	32,000	-	32,000
Highway and streets	234,000	-	-	234,000
Recreation	-	45,800	-	45,800
Senior citizens	-	30,000	-	30,000
Utility	-	-	296,250	296,250
Total estimated expenditures	<u>881,900</u>	<u>108,300</u>	<u>296,250</u>	<u>1,286,450</u>
Operating surplus (deficit) before other financing sources (uses)	(34,050)	2,000	(114,650)	(146,700)
<u>Estimated other financing sources (uses):</u>				
Transfer to General Fund - Personnel	23,000	(12,700)	(10,300)	-
Transfer to General Fund - Debt service	12,000	(6,000)	(6,000)	-
Operating deficit	950	(16,700)	(130,950)	(146,700)
Estimated beginning fund balance	395,640	324,037	1,166,750	1,886,427
Estimated ending fund balance	<u>\$ 396,590</u>	<u>\$ 307,337</u>	<u>\$ 1,035,800</u>	<u>\$ 1,739,727</u>

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND SUMMARY
June 30, 2019

	2018				2019		% CHANGE 2018 PROPOSED VS. 2019 PROJECTED
	COMPLETED 2017	ORIGINAL ADOPTED	ACTUAL FEB 2018	ESTIMATED REMAINING	TOTAL ESTIMATED	MAY AMENDMENT	
REVENUES							
Taxes							
Sales and use							
Franchise	\$ 550,079	\$ 530,000	\$ 383,177	\$ 191,589	\$ 574,766	\$ 10,000	\$ 540,000
Ad valorem	96,634	95,000	70,054	35,027	105,081	(5,000)	90,000
Beer	62,502	62,000	58,144	6,000	64,144	(2,000)	60,000
Fines	4,160	2,500	2,296	1,148	3,444	500	3,000
Licenses and permits	2,957	4,750	683	342	1,025	(3,700)	1,500
Intergovernmental	108,187	90,000	36,942	51,236	88,415	4,000	94,500
Charges for services	145,687	38,000	11,709	26,291	38,000	(20,000)	48,000
Investment income	11,700	11,000	5,385	2,693	8,078	(400)	10,600
Miscellaneous	149	-	172	86	258	300	250
	1,662	-	30	15	45	-	-
Total revenues	983,717	833,250	568,592	314,425	883,255	(16,300)	816,950
EXPENDITURES							
Current function:							
General government	240,566	237,100	182,636	54,464	237,100	18,100	255,200
Public safety	425,698	363,400	243,693	121,847	365,548	2,600	366,000
Highway and streets	434,877	263,200	188,584	74,616	263,200	60,200	323,400
Total expenditures	1,101,141	863,700	614,913	250,927	865,848	80,900	944,600
Excess of expenditures over revenue	(117,424)	(30,450)	(46,321)	63,499	17,407	(97,200)	(127,650)
OTHER FINANCING SOURCES							
Proceeds from sale of capital assets	19,843	-	-	-	-	-	-
Proceeds from sale of right of way	5,000	-	-	-	-	-	-
Transfer from Restricted Fund - Personnel	-	12,500	-	-	-	-	12,500
Transfer from Restricted Fund - Debt service	6,000	6,000	12,333	-	12,333	-	6,000
Transfer from Utility Fund - Personnel	-	8,400	-	-	-	-	8,400
Transfer from Utility Fund - Debt service	6,000	6,000	9,600	-	9,600	-	6,000
Total other financing sources	36,843	32,900	21,933	-	21,933	-	32,900
Excess (deficit) of revenues and other financing sources over expenditures	(80,581)	2,450	(24,388)	63,499	39,340	(97,200)	(94,750)
FUND BALANCE							
Beginning of year	570,971	490,390					490,390
End of year	\$ 490,390	\$ 492,840					\$ 395,640
							\$ 396,590

% CHANGE ORIGINAL VS. PROPOSED: 8%, 11%, 3%, 38%, -78%, -2%, 0%, -27%, 100%, 100%, -2%, 8%, 1%, 23%, 9%, 319%, 100%, 100%, 100%, 100%, 100%, 0%, -3967%, -101%

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND REVENUES
June 30, 2019

	2018				2019		% CHANGE 2018 PROPOSED VS. 2019 PROJECTED	
	COMPLETED 2017	ORIGINAL ADOPTED	ACTUAL FEB 2018	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT		PROPOSED BUDGET
REVENUES								
Taxes								
Sales and use								
Franchise	\$ 550,079	\$ 530,000	\$ 383,177	\$ 191,589	\$ 574,766	\$ 10,000	\$ 540,000	2%
Ad valorem	96,634	95,000	70,054	35,027	105,081	(5,000)	90,000	11%
Beer	62,502	62,000	58,144	6,000	64,144	(2,000)	60,000	3%
	4,160	2,500	2,296	1,148	3,444	500	3,000	38%
Fines								
Court fees	-	750	-	-	(750)	-	-	100%
Court costs	677	-	188	94	282	300	500	100%
Fines	2,280	4,000	495	248	743	(3,250)	1,000	-81%
Licenses and permits								
Beer & liquor	860	2,500	610	305	915	(1,000)	2,000	-63%
Occupational	106,802	87,000	36,157	50,843	87,000	5,000	92,000	6%
Permits	525	500	175	88	500	-	500	0%
Intergovernmental								
State tourism grant	20,000	18,000	11,709	6,291	18,000	-	18,000	0%
State LGAP grant	-	20,000	-	20,000	20,000	(20,000)	30,000	-100%
FEMA public assistance grant	125,687	-	-	-	-	-	-	0%
Charges for services								
Grass cutting	10,372	10,300	5,155	2,578	7,733	-	10,300	0%
Planning & zoning fees	1,328	700	230	115	345	(400)	300	-51%
Interest income	149	-	172	86	258	250	250	100%
Proceeds from sale of assets	19,843	-	-	-	-	-	-	100%
Proceeds from sale of right of way	5,000	-	-	-	-	-	-	100%
Miscellaneous	1,662	-	30	15	45	50	-	100%
Total revenues	\$ 1,008,560	\$ 833,250	\$ 568,592	\$ 314,425	\$ 883,255	\$ (16,300)	\$ 816,950	-2%
							\$ 847,850	4%

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND EXPENDITURES
June 30, 2019

	2018						2019		% CHANGE 2018 PROPOSED VS. 2019 PROJECTED		
	COMPLETED 2017	ORIGINAL ADOPTED	ACTUAL FEB 2018	ESTIMATED REMAINING	TOTAL ESTIMATED	MAY AMENDMENT	PROPOSED BUDGET	% CHANGE ORIGINAL VS. PROPOSED		2019	
										PROJECTED	% CHANGE
EXPENDITURES											
General government											
Payroll											
Administrative	\$ 90,260	\$ 106,000	\$ 72,450	\$ 36,225	\$ 108,675	\$ -	\$ -	\$ 106,000	\$ 107,000	3%	1%
Social Security	5,591	6,900	4,852	2,246	7,098	-	-	6,900	7,000	3%	1%
Medicare	1,308	1,500	1,135	540	1,675	-	-	1,500	1,600	12%	7%
Insurance											
Liability	11,664	12,000	5,802	2,901	8,703	-	-	12,000	12,000	-27%	0%
Property & bonds	2,104	1,800	2,086	1,043	3,129	300	300	2,100	2,100	74%	0%
Workers comp	2,388	1,400	1,426	713	2,139	-	-	1,400	2,100	53%	50%
Other	349	1,000	-	-	-	(1,000)	-	-	-	-100%	-100%
Office											
Repair & maintenance	11,856	2,500	2,603	1,302	3,905	-	-	2,500	3,000	56%	0%
Utilities	4,842	5,000	3,793	1,897	5,690	-	-	5,000	5,000	14%	20%
Supplies	5,224	5,000	6,120	3,060	9,180	3,000	3,000	8,000	7,000	84%	0%
Telephone & communications	2,340	1,000	1,817	909	2,726	2,000	2,000	3,000	3,000	173%	-13%
Planning & zoning - operating	421	500	330	165	495	500	500	1,000	1,000	-1%	0%
Dues	-	900	1,363	682	2,045	100	100	1,000	1,400	127%	0%
Other	6,935	1,500	6,893	3,447	10,340	6,000	6,000	7,500	6,500	589%	40%
Professional services											
Attorney fees	12,395	5,300	3,468	1,734	5,202	-	-	5,300	5,500	-2%	4%
Accounting fees	53,219	50,000	42,336	21,168	63,504	-	-	50,000	52,000	27%	4%
Building inspector/planning official	2,000	12,000	8,000	4,000	10,000	-	-	12,000	12,000	-17%	0%
IT Services	1,375	1,800	1,393	697	2,090	200	200	2,000	2,000	16%	0%
Other - Ordinance Codification	1,090	-	-	-	-	1,300	1,300	1,300	-	0%	-100%
Tourism & promotion	7,588	18,000	8,154	4,077	12,231	-	-	18,000	18,000	-32%	0%
Conventions & training	3,003	2,000	2,498	1,249	3,747	-	-	2,000	3,000	87%	50%
Capital outlay - equipment	2,405	-	5,659	-	5,659	5,700	5,700	5,700	-	100%	-100%
Capital outlay - buildings	11,363	-	-	-	-	-	-	-	30,000	100%	100%
Miscellaneous	846	1,000	458	229	687	-	-	1,000	700	-31%	-30%
Total general government	\$ 240,566	\$ 237,100	\$ 182,636	\$ 54,464	\$ 237,100	\$ 18,100	\$ 18,100	\$ 235,200	\$ 281,900	8%	10%

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND EXPENDITURES
June 30, 2019

	2018						2019		% CHANGE 2018 PROPOSED VS. 2019 PROJECTED		
	COMPLETED 2017	ORIGINAL ADOPTED	ACTUAL FEB 2018	ESTIMATED REMAINING	TOTAL ESTIMATED	MAY AMENDMENT	PROPOSED BUDGET	% CHANGE ORIGINAL VS. PROPOSED		2019	
										PROJECTED	PROJECTED
Public safety											
Police											
Payroll											
Judge's supplemental pay	\$ 3,634	\$ 2,950	\$ 1,951	\$ 976	\$ 2,950	\$ 50	\$ 3,000	0%	\$ 3,000	0%	
Judge's retirement	1,020	1,150	777	389	1,150	50	1,200	0%	1,200	0%	
Insurance											
Workers Comp	591	-	-	-	-	-	-	0%	-	0%	
Operating											
Contract expense	354,080	354,000	236,344	118,172	354,516	1,000	355,000	0%	355,000	0%	
Telephone	4,625	3,500	3,635	1,818	5,453	1,500	5,000	56%	5,000	0%	
Office supplies	3,165	-	-	-	-	-	-	0%	-	0%	
Utilities	1,658	1,800	986	493	1,479	-	1,800	-18%	1,800	0%	
Other	56,925	-	-	-	-	-	-	100%	-	0%	
Total police	425,698	363,400	243,693	121,847	365,548	2,600	366,000	1%	366,000	0%	
Total public safety	\$ 425,698	\$ 363,400	\$ 243,693	\$ 121,847	\$ 365,548	\$ 2,600	\$ 366,000	1%	\$ 366,000	0%	

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND EXPENDITURES
June 30, 2019

	2018						2019		% CHANGE 2018 PROPOSED VS. 2019 PROJECTED
	COMPLETED 2017	ORIGINAL ADOPTED	ACTUAL FEB 2018	ESTIMATED REMAINING	TOTAL ESTIMATED	MAY AMENDMENT	PROPOSED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	
Highways and streets									
Payroll	\$ 97,400	\$ 117,000	\$ 52,793	\$ 26,397	\$ 79,190	\$ -	\$ 117,000	\$ 88,000	-25%
Maintenance	5,118	7,600	3,023	1,637	4,660	-	7,600	5,700	-25%
Social security	2,303	1,700	707	393	1,100	-	1,700	1,300	-24%
Medicare									
Insurance									
Auto	2,204	2,100	1,304	-	-	(700)	1,400	1,500	7%
Liability	9,274	8,500	2,999	2,999	5,998	(2,500)	6,000	6,000	0%
Tractors	3,440	3,200	-	-	-	-	3,200	3,500	9%
Workers comp	15,517	10,000	6,480	3,240	9,720	-	10,000	10,000	0%
Maintenance									
Fuel	15,802	10,000	10,640	5,320	15,960	6,000	16,000	15,000	-6%
Equip maint & repairs	8	3,000	21,821	10,911	32,732	29,000	32,000	7,500	-77%
Supplies	16,657	7,500	10,119	5,060	15,179	7,000	14,500	10,000	-31%
Telephone	1,088	600	1,221	611	1,832	1,200	1,800	2,000	11%
Utilities	3,451	4,000	1,429	715	2,144	(1,800)	2,200	2,500	14%
Street lights	23,461	25,000	15,737	7,869	23,606	(1,000)	24,000	25,000	4%
Engineering fees	87,716	6,000	27,785	13,893	41,678	25,000	31,000	6,000	-81%
Animal control	10,125	8,000	6,725	3,363	10,088	2,000	10,000	10,000	0%
Road maint & repairs	34,339	5,000	656	328	984	(4,000)	1,000	-	-100%
Drainage maint & repairs	50,395	-	-	-	-	-	-	-	0%
Debt service - lease payments	37,717	38,000	25,145	12,573	37,718	-	38,000	38,000	0%
Capital outlay - equipment	18,862	6,000	-	-	-	-	6,000	2,000	-67%
Total highway and streets	\$ 434,877	\$ 263,200	\$ 188,584	\$ 74,616	\$ 263,200	\$ 60,200	\$ 323,400	\$ 234,000	-28%
Total general fund expenses	\$ 1,101,141	\$ 845,700	\$ 614,913	\$ 250,927	\$ 865,848	\$ 80,900	\$ 944,600	\$ 881,900	-7%

TOWN OF SORRENTO, LOUISIANA
RESTRICTED FUND
June 30, 2019

REVENUES	2018				2019			% CHANGE 2018 PROPOSED VS. 2019 PROJECTED		
	COMPLETED 2017	ORIGINAL ADOPTED	ACTUAL FEB 2018	ESTIMATED REMAINING	TOTAL ESTIMATED	MAY AMENDMENT	PROPOSED BUDGET		% CHANGE	
									PROPOSED	
\$	32,296	30,750	22,540	11,270	33,810	1,250	\$	32,000	4%	0%
Sales Tax										
Fire department										
Recreation	32,296	30,750	22,540	11,270	33,810	1,250	\$	32,000	4%	0%
Senior citizens	32,298	30,750	22,540	11,270	33,810	1,250	\$	32,000	4%	0%
Rental income - CC	10,075	5,500	8,900	4,450	13,350	6,500	\$	12,000	118%	0%
Donations - fire department	50,000	-	-	-	-	-	\$	-	0%	0%
Interest	1,125	1,000	1,225	613	1,838	800	\$	1,800	80%	0%
Other	989	750	400	-	400	(300)	\$	500	-40%	11%
Total revenues	159,079	99,500	78,145	38,873	117,018	10,750	\$	110,300	11%	0%
EXPENSES										
Restricted										
Recreation										
Capital outlay - CC			5,799	-	5,799	3,950	\$	3,950	100%	305%
Insurance - CC		5,500	4,655	-	5,500	(500)	\$	5,000	0%	0%
Supplies - CC			541	271	-	800	\$	800	0%	0%
Utilities - CC	21,356	12,000	7,454	3,727	11,181	-	\$	12,000	-7%	0%
Maintenance & repairs - CC			7,796	3,898	11,694	12,000	\$	12,000	100%	0%
Senior citizens	30,051	25,000	17,782	8,891	26,673	5,000	\$	30,000	7%	0%
Fire department										
Personnel reimbursement										
Operating expenses	41,122	50,000	8,277	32,139	40,416	-	\$	50,000	0%	100%
Hydrant maintenance	1,400	6,000	60	30	90	-	\$	6,000	-19%	-76%
Other	139	250	394	197	591	250	\$	500	-99%	0%
Total expenses	94,068	98,750	52,758	49,152	101,944	21,500	\$	108,300	22%	0%
TRANSFER IN - GENERAL FUND										
TRANSFER OUT - GF	(6,000)	(18,500)	(12,333)	(6,167)	(18,500)	-	\$	(18,700)	0%	1%
Excess (deficit) of revenues and other financing sources over expenditures	59,011	(17,750)	13,054	(16,447)	(3,426)	(10,750)	\$	(16,700)	61%	
FUND BALANCE										
Beginning of year	293,526	352,537					\$	352,537		
End of year	352,537	334,787					\$	307,337		

PROPRIETARY FUND - UTILITY FUND
June 30, 2019

	2018				2019		% CHANGE 2018 PROPOSED VS. 2019 PROJECTED	
	2018			MAY AMENDMENT	2019			
	COMPLETED 2017	ORIGINAL ADOPTED	ACTUAL FEB 2018		ESTIMATED REMAINING ESTIMATED	TOTAL ESTIMATED		PROPOSED BUDGET
REVENUES								
Charges for services								
Garbage	\$ 115,554	\$ 112,000	\$ 76,905	\$ 38,453	\$ 115,358	\$ 3,000	\$ 115,000	0%
Garbage - return fee	1,000	500	1,350	675	2,025	1,000	1,500	-33%
Sewer	57,676	56,000	38,105	19,053	57,158	1,000	57,000	0%
Water franchise fees	5,515	4,000	3,548	1,774	5,322	1,500	5,500	0%
Penalties	3,442	500	3,106	1,553	4,659	3,500	3,000	-25%
Total Revenues	183,187	173,000	123,014	61,507	184,521	10,000	183,000	-1%
EXPENSES								
General & administrative								
Billing supplies	775	1,500	584	292	876	-	1,500	0%
Postage	1,644	1,700	1,183	592	1,775	-	1,700	0%
Dues and memberships	300	300	1,104	552	1,656	-	900	0%
Sewer								
System maintenance	64,582	12,000	28,369	14,185	42,554	25,000	37,000	208%
Utilities - electricity	8,744	8,500	5,472	2,736	8,208	-	8,500	0%
System maintenance & supplies	1,288	-	65	33	98	100	100	100%
Sundry	-	-	60	30	90	100	100	100%
Engineering	-	6,000	14,248	7,124	21,372	10,000	16,000	167%
Grant consultant	-	3,000	-	-	-	(3,000)	-	-100%
Other	1,614	1,500	1,570	785	2,355	1,000	2,500	67%
Garbage								
Garbage service	101,412	102,500	59,087	29,544	88,631	2,500	105,000	2%
Other	323	-	-	-	-	-	-	0%
Fire hydrants maint fees	8,550	-	-	-	-	-	-	0%
Depreciation	80,779	85,000	56,667	28,334	85,001	(4,000)	81,000	-5%
Total expenses	270,011	222,000	168,409	84,205	252,614	31,700	254,300	14%
Net income (loss)	(86,824)	(49,000)	(45,395)	(22,698)	(68,093)	(21,700)	(71,300)	-45%
Other income (expenses)								
Interest income	75	50	87	43.50	131	50	100	0%
Grants	19,155	-	-	-	-	-	-	100%
Bank service charges	(454)	(200)	(306)	(153)	(459)	(250)	(450)	125%
Capital grants	-	-	-	-	-	-	-	0%
Capital outlay	-	(26,000)	-	-	-	26,000	-	-100%
Total non-operating income	18,776	(26,150)	(219)	(110)	(329)	25,800	(350)	-99%
Excess revenue over (under) expenditures	(68,048)	(75,150)	(45,614)	(22,807)	(68,421)	4,100	(71,650)	-5%
OTHER FINANCING SOURCES								
TRANSFER OUT - GF	(6,000)	(14,400)	(9,600)	(6,857)	(14,400)	-	(14,400)	0%
Net income (loss) transferred to retained earnings	(74,048)	(89,550)	(55,214)	(29,664)	(82,821)	4,100	(86,050)	60%
FUND BALANCE								
Beginning of year	1,326,848	1,252,800					1,252,800	
End of year	\$ 1,252,800	\$ 1,163,250					\$ 1,166,750	

**Town of Sorrento
Capital outlay budget - 2018/2019**

	Mayor's Proposed Budget	Grant Funding
	<u> </u>	<u> </u>
General fund:		
Admin:		
Maintenance shed - roof repair (LGAP)	\$ 30,000	\$ 30,000
	<u> </u>	<u> </u>
Streets:		
Utility trailer	\$ 2,000	\$ -
	<u> </u>	<u> </u>
Restricted - Recreation:		
Zero turn mower	\$ 16,000	\$ -
	<u> </u>	<u> </u>
Sewer:		
Sewer extension - new fire station	\$ 50,000	\$ -
Lift station pump replacement	6,000	-
Pump replacement	8,000	-
Aerator replacement	12,000	-
	<u> </u>	<u> </u>
	76,000	-
	<u> </u>	<u> </u>
Total capital outlay expenses	\$ 124,000	\$ 30,000
	<u> </u>	<u> </u>
Net paid by the Town		\$ 94,000
		<u> </u>

Date: June 5, 2018

To: Mayor and City Council

Re: Ascension Parish Sheriff's Office Activity Report during the month of April

Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	April 2018
Veh. Accidents	4	10	12	7	5	9	6	4
Burglaries	3	1	3	1	1	0	0	2
Thefts	3	3	1	1	6	5	3	2
Armed Robbery	0	0	0	0	0	0	0	0
Simple Robbery	0	0	0	0	0	0	0	0
Alarms, Canceled	3	0	3	2		1	2	0
Alarms, Residential	6	11	3	5	6	1	5	0
Alarms Business	15	6	2	7	6	1	7	6
Narcotics	0	0	0	0	0		1	0
Total Service Calls	110	126	99	102	102	84	112	113
SCO/Loud Music	3	3	1	3	1	1	2	1

Traffic Citations	18	9	26	2	10	10	3	7
Adult Arrests	4	3	1	0	4	3	4	2

Melvin Boudreaux Jr, Captain
East Patrol Division

Jeffery F. Wiley, Sheriff
Parish of Ascension

Call Type	Count of Incident Number
	1
Accident - No Injuries	4
Accident - w/ Injuries	2
Burglary - Alarm	12
Child Custody Interference	1
Civil Matter	6
Disturbance - Domestic	4
Disturbance - Fight	3
Accident - No Injuries	3
Accident - No Injuries	1
Burglary	2
Burglary - Alarm	6
Civil Matter	10
Criminal Mischief	1
Damage to Property - Simple	1
Disturbance - Domestic	4
Disturbance - Non Domestic	6
Escort	1
Extra Patrol	43
Loud Music/Noise Complaint	1
Medical Emergency	2
Physical Inspection	1
Reckless Operation	8
Shoplifting	2
Suspicious Activity	14
Theft	1
Theft - Exterior of Motor Vehicl	1
Traffic Hazard	1
Traffic Incident	1
Warrant Arrest	1
Welfare Check/Concern	1
Grand Total	113

Sorrento

LOUISIANA

FINANCIAL STATEMENTS

April 30, 2018

Town of Sorrento
Key stats
April 30, 2018

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change since - June 30, 2017</u>	<u>Change since - June 30, 2016</u>
April 30, 2018	\$ 796,257	\$ 360,245	\$ 436,012		
June 30, 2017	869,551			\$ (73,294)	
June 30, 2016	908,795				\$ (112,538)
June 30, 2015	732,362				

Restricted breakdown

Recreation	207,933
Senior citizen programs	55,736
Public safety - fire	65,161
Public safety - police - restricted	10,823
Public safety - police - misc donations	7,384
Other	13,208

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>	<u>Restricted Fund</u>		
		<u>Collections</u>	<u>Collections</u>		
	2018	\$ 450,013	\$ 79,414		
	2017	543,170	3%	95,854	3%
	2016	526,282	5%	92,873	5%
	2015	497,964		87,969	
	2017 budget	\$ 530,000	84.9%	\$ 92,250	86.1%

Utility charges

<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
2018	\$ 47,569		\$ 95,794	
2017	57,304	1%	115,064	2%
2016	56,984	2%	112,764	2%
2015	55,804		110,404	
2017 budget	\$ 56,000	84.9%	\$ 112,000	85.5%

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 - 04/30/2018	\$ 15,096	\$ 15,075	\$ (4,451)	\$ 278	\$ (211)	\$ 4,406
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
Amount owed - 06/30/2015	31,822	7,972	3,729	705	493	18,923

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2018						
Surplus (deficit)	\$ (33,191)	\$ (8,153)				
Capital outlay activity, net of grants and proceeds	-	5,799				
Depreciation	-	-				
Operating cash flows	\$ (33,191)	\$ (2,354)				
<u>Utility</u>	<u>2018B</u>	<u>YTD 2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Operating deficit	\$ (89,550)	\$ (74,864)	\$ (67,657)	\$ (56,049)	\$ (65,596)	
Depreciation	85,000	70,833	85,000	85,000	85,000	
Net	\$ (4,550)	\$ (4,030)	\$ 17,343	\$ 28,951	\$ 19,404	

Town of Sorrento
Overview
April 30, 2018

	YTD as of	Current Year - FYE 2017/2018			% of budget
	4/30/2017	Actual	Budget	Remaining	
General:					
Sales tax	450,502	450,013	530,000	79,987	
Property tax	60,911	59,424	62,000	2,576	
Franchise fees	71,801	73,481	95,000	21,519	
Beer Tax	3,274	2,854	2,500	(354)	
Licenses and permits	74,050	92,980	90,000	(2,980)	
Charges for Services	5,205	10,310	11,000	690	
Fines	2,629	735	4,750	4,015	
Intergovernmental grants - Operational	23,794	11,709	38,000	26,291	
FEMA	125,897	-	-	-	
Transfers In	10,000	27,417	32,900	5,483	
Proceeds from sale of assets	19,843	-	-	-	
Proceeds from sale of right of way	5,000	-	-	-	
Other	2,772	3,338	-	(3,338)	
Total revenue	855,678	732,261	866,150	133,889	85%
Administration	202,533	229,067	237,100	8,033	97%
Police	306,566	304,501	363,400	58,899	84%
Streets	370,641	231,884	263,200	31,316	88%
Capital outlay	-	-	-	-	0%
Total expenditures	879,741	765,452	863,700	98,248	89%
Restricted:					
Sales tax	79,500	79,414	92,250	12,836	
General fund	50,000	-	-	-	
Other	7,085	14,151	7,250	(6,901)	
Total revenue	136,585	93,565	99,500	5,935	94%
Fire	36,276	35,073	56,000	20,927	
Senior citizen programs	23,631	24,082	25,000	918	
Recreation	23,312	36,320	36,000	(320)	
Law enforcement	-	-	-	-	
Other	139	444	250	(194)	
Capital Outlay	-	5,799	-	(5,799)	
Total expenditures	83,359	101,718	117,250	15,532	87%
Utility Fund:					
Garbage	96,023	95,794	112,500	16,706	
Sewer	48,983	47,569	56,000	8,431	
FEMA	19,105	-	-	-	
Other	8,106	10,807	4,550	(6,257)	
Total revenue	172,217	154,171	173,050	18,879	89%
Garbage	84,718	84,410	102,500	18,090	
Sewer maintenance	53,405	35,466	12,000	(23,466)	
Sewer operating costs	10,199	22,802	45,000	22,198	
Depreciation	70,833	70,833	85,000	14,167	
Other	7,476	15,523	18,100	2,577	
Total expenses	226,631	229,034	262,600	33,566	87%
Total:					
Inflows	1,164,481	979,998			
Outflows	1,189,730	1,096,205			
Net	(25,250)	(116,207)			
Depreciation	70,833	70,833			
Capital outlay, net of grants and proceeds	-	5,799			
Operating, net	45,584	(39,575)			

Town of Sorrento
Sales and use tax collections
Monthly analysis

General Fund	2016/2017	2017/2018	% change
July	\$ 41,788	\$ 47,661	14.1%
August	45,352	52,570	15.9%
September	36,928	50,481	36.7%
October	35,831	66,021	84.3%
November	48,819	45,065	-7.7%
December	51,192	41,007	-19.9%
January	45,267	37,230	-17.8%
February	50,426	43,142	-14.4%
March	43,661	38,907	-10.9%
April	51,238	27,928	-45.5%
May	53,185		-100.0%
June	39,483		-100.0%
	<u>\$ 543,170</u>	<u>\$ 450,013</u>	
Prior year to date		<u>\$ 450,502</u>	-0.1% YoY Change
FYE 2017/2018 Budget		<u>\$ 530,000</u>	84.9% % of Budget

Restricted Fund	2016/2017	2017/2018	% change
July	\$ 7,374	\$ 8,411	14.1%
August	8,003	9,277	15.9%
September	6,517	8,908	36.7%
October	6,323	11,651	84.3%
November	8,615	7,953	-7.7%
December	9,034	7,237	-19.9%
January	7,988	6,570	-17.8%
February	8,899	7,613	-14.4%
March	7,705	6,866	-10.9%
April	9,042	4,928	-45.5%
May	9,386		-100.0%
June	6,968		-100.0%
	<u>\$ 95,854</u>	<u>\$ 79,414</u>	
Prior year to date		<u>\$ 79,500</u>	-0.1% YoY Change
FYE 2017/2018 Budget		<u>\$ 92,250</u>	86.1% % of Budget

Town of Sorrento
Utility charges & collections
Monthly analysis

<u>Sewer fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>Variance</u>
July	182	\$ 4,781	\$ 4,443	\$ (338)
August	183	4,812	5,347	535
September	182	4,812	4,805	(7)
October	187	4,772	4,508	(264)
November	188	4,772	5,018	246
December	191	4,812	4,543	(269)
January	191	4,692	5,417	725
February	190	4,652	4,361	(291)
March	188	4,732	5,357	625
April	189	4,732	4,642	(90)
May				-
June				-
		<u>\$ 47,569</u>	<u>\$ 48,441</u>	<u>\$ 871</u>

FYE 2017/2018 Budget \$ 56,000 85% % of Budget

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>% Variance</u>
July	517	\$ 9,653	\$ 8,094	\$ (1,559)
August	522	9,842	9,781	(61)
September	521	9,822	9,325	(497)
October	527	9,842	7,907	(1,935)
November	529	9,556	10,553	997
December	532	9,582	10,050	468
January	531	9,274	12,560	3,286
February	532	9,334	9,511	177
March	530	9,482	10,623	1,141
April	531	9,407	10,303	896
May				-
June				-
		<u>\$ 95,794</u>	<u>\$ 98,707</u>	<u>\$ 2,913</u>

FYE 2017/2018 Budget \$ 112,000 86% % of Budget

Collection rate \$ 143,363 \$ 147,148 103%

General Fund

Apr 30, 18

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,255.39
UCB General Account	298,057.93
Total Bank Accounts	<u>320,313.32</u>
Total Checking/Savings	320,313.32
Accounts Receivable	
Accounts Receivable	6,647.59
Total Accounts Receivable	<u>6,647.59</u>
Other Current Assets	
Accounts Receivable-Manual	
Allowance for Accounts Receivab	-100,000.00
Due from employee	567.00
Accounts Receivable-Manual - Other	121,992.70
Total Accounts Receivable-Manual	<u>22,559.70</u>
Cash Drawer	
Cash Box	150.00
Total Cash Drawer	<u>150.00</u>
Total Other Current Assets	<u>22,709.70</u>
Total Current Assets	349,670.61
Other Assets	
Due from other gov't agencies	62,124.00
Total Other Assets	<u>62,124.00</u>
TOTAL ASSETS	<u>411,794.61</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	17,237.46
Total Accounts Payable	<u>17,237.46</u>
Other Current Liabilities	
Accounts Payable-Manual	1,350.00
Accrued Expenses	29,486.05
Accrued Payroll Expense	-605.00
Bail Bonds Payable	14,011.50
Due to/from Restricted Fund	-10,821.70
Due to/from Utility account	-96,165.00
Payroll Liabilities	102.81
Total Other Current Liabilities	<u>-62,641.34</u>
Total Current Liabilities	<u>-45,403.88</u>
Total Liabilities	-45,403.88
Equity	
Fund Balance - Unreserved	490,389.09
Net Income	-33,190.60
Total Equity	<u>457,198.49</u>
TOTAL LIABILITIES & EQUITY	<u>411,794.61</u>

General Fund

	<u>Apr 18</u>	<u>Jul '17 - Apr 18</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	11.00	210.00
Fines		1.80
Fines-Sheriff	22.00	523.60
Total Fines & Forfeits	<u>33.00</u>	<u>735.40</u>
General Gov. Misc. Income		
FEMA Public Assistance Grant		
State Tourism Grant		11,709.14
General Gov. Misc. Income - Other	2,432.96	2,462.96
Total General Gov. Misc. Income	<u>2,432.96</u>	<u>14,172.10</u>
Grass Cutting Revenue		10,310.00
Interest Income	32.97	234.88
Licenses & Permits		
Beer & Liquor Licenses		860.00
Occupational Licenses	34,863.52	91,844.80
Permits	100.00	275.00
Total Licenses & Permits	<u>34,963.52</u>	<u>92,979.80</u>
Planning & Zoning Fees	145.00	640.00
Taxes		
Advalorem Taxes	210.60	59,423.91
Beer Tax	558.58	2,854.40
Franchise Tax	3,427.38	73,481.40
Sales and Use Tax	27,928.03	450,012.87
Total Taxes	<u>32,124.59</u>	<u>585,772.58</u>
Transfers In	2,741.67	27,416.70
Total Income	<u>72,473.71</u>	<u>732,261.46</u>

General Fund

Expense	Apr 18	Jul '17 - Apr 18
Bank Service fee		8.47
General Government		
Capital Outlay-equipment		5,658.57
Conventions and Training		2,605.98
Dues		1,363.00
Insurance		
Liability Ins	2,900.87	8,702.61
Property and bonds		7,111.59
Workers Comp.	160.57	1,746.97
Total Insurance	3,061.44	17,561.17
Litigation Expense		
Miscellaneous		449.94
Office Expense		
Other	200.00	6,251.34
Planning & zoning		330.00
Repairs & Maintenance	236.85	5,495.33
Supplies	303.14	6,918.14
Telephone	228.64	2,274.35
Utilities	464.25	4,731.85
Total Office Expense	1,432.88	26,001.01
Office P/R Expense		
Admin	8,675.77	91,353.42
Medicare	125.81	1,408.85
Social Securiry	537.89	6,024.05
Total Office P/R Expense	9,339.47	98,786.32
Professional Services		
Accounting Fees	1,695.00	46,760.00
Attorney Fees	671.10	5,931.60
Building Inspector	2,000.00	10,000.00
Engineering Fees		
IT Services	612.28	3,229.21
Ordinance codification		865.00
Payroll Fees	64.00	1,476.89
Total Professional Services	5,042.38	68,262.70
Tourism and Promotion		8,335.83
General Government - Other		
Total General Government	18,876.17	229,024.52

General Fund

	<u>Apr 18</u>	<u>Jul '17 - Apr 18</u>
Highway & Streets		
Animal Control	175.00	6,900.00
Debt Service - Lease Payments	3,143.09	31,430.90
Engineering Fees	1,665.00	29,629.50
Insurance		
Auto		1,303.68
Liability Ins.	1,499.67	4,499.01
Workers Comp	642.23	7,764.53
Total Insurance	<u>2,141.90</u>	<u>13,567.22</u>
Operating		
Fuel Expense		10,640.14
Repairs	1,235.18	24,446.58
Supplies	6,546.12	17,845.15
Telephone	165.34	1,638.79
Utilities	164.92	1,773.44
Total Operating	<u>8,111.56</u>	<u>56,344.10</u>
P/R Expense		
Medicare	101.23	924.36
Salaries	6,982.75	67,785.12
Social Security	432.93	3,952.46
Total P/R Expense	<u>7,516.91</u>	<u>72,661.94</u>
Road Maintenance and repairs	708.66	1,365.02
Street Lights	2,178.59	19,984.94
Total Highway & Streets	<u>25,640.71</u>	<u>231,883.62</u>
Payroll Expenses	0.01	34.02
Public Safety		
General Expense		
Contract Expense		456.00
Telephone	457.27	4,549.36
Utilities	104.98	1,223.39
Total General Expense	<u>562.25</u>	<u>6,228.75</u>
P/R Expense		
Contract Labor	29,486.05	294,860.50
Judges Retirement	97.81	972.98
Salaries	243.92	2,439.20
Total P/R Expense	<u>29,827.78</u>	<u>298,272.68</u>
Total Public Safety	<u>30,390.03</u>	<u>304,501.43</u>
Suspense Account		
Total Expense	<u>74,906.92</u>	<u>765,452.06</u>
Net Ordinary Income	<u>-2,433.21</u>	<u>-33,190.60</u>
Net Income	<u>-2,433.21</u>	<u>-33,190.60</u>

General Fund

Ordinary Income/Expense	Jul '17 - Apr 18	Budget	\$ Over Budget	% of Budget
Income				
Fines & Forfeits				
Court Cost-Sheriff	210.00	625.00	-415.00	33.6%
Fines	1.80			
Fines-Sheriff	523.60	3,333.34	-2,809.74	15.71%
Total Fines & Forfeits	<u>735.40</u>	<u>3,958.34</u>	<u>-3,222.94</u>	<u>18.58%</u>
General Gov. Misc. Income				
FEMA Public Assistance Grant				
State LGAP Grant		16,666.66	-16,666.66	
State Tourism Grant	11,709.14	15,000.00	-3,290.86	78.06%
General Gov. Misc. Income - Otl	2,462.96			
Total General Gov. Misc. Income	<u>14,172.10</u>	<u>31,666.66</u>	<u>-17,494.56</u>	<u>44.75%</u>
Grass Cutting Revenue	10,310.00	8,583.34	1,726.66	120.12%
Interest Income	234.88			
Licenses & Permits				
Beer & Liquor Licenses	860.00	2,083.32	-1,223.32	41.28%
Occupational Licenses	91,844.80	72,500.00	19,344.80	126.68%
Permits	275.00	416.66	-141.66	66.0%
Total Licenses & Permits	<u>92,979.80</u>	<u>74,999.98</u>	<u>17,979.82</u>	<u>123.97%</u>
Planning & Zoning Fees	640.00	583.34	56.66	109.71%
Taxes				
Advalorem Taxes	59,423.91	51,666.66	7,757.25	115.01%
Beer Tax	2,854.40	2,083.34	771.06	137.01%
Franchise Tax	73,481.40	79,166.66	-5,685.26	92.82%
Sales and Use Tax	450,012.87	441,666.66	8,346.21	101.89%
Total Taxes	<u>585,772.58</u>	<u>574,583.32</u>	<u>11,189.26</u>	<u>101.95%</u>
Transfers In	27,416.70	27,416.66	0.04	100.0%
Total Income	<u>732,261.46</u>	<u>721,791.64</u>	<u>10,469.82</u>	<u>101.45%</u>

Expense	General Fund			
	Jul '17 - Apr 18	Budget	\$ Over Budget	% of Budget
Bank Service fee	8.47			
General Government				
Capital outlay-buildings				
Capital Outlay-equipment	5,658.57		5,658.57	100.0%
Conventions and Training	2,605.98	1,666.66	939.32	156.36%
Dues	1,363.00	750.00	613.00	181.73%
Insurance				
Liability Ins	8,702.61	10,000.00	-1,297.39	87.03%
Property and bonds	7,111.59	1,500.00	5,611.59	474.11%
Workers Comp.	1,746.97	1,166.68	580.29	149.74%
Insurance - Other		833.32	-833.32	
Total Insurance	17,561.17	13,500.00	4,061.17	130.08%
Litigation Expense				
Miscellaneous	449.94	833.34	-383.40	53.99%
Office Expense				
Fuel				
Other	6,251.34	1,250.00	5,001.34	500.11%
Planning & zoning	330.00	416.66	-86.66	79.2%
Repairs & Maintenance	5,495.33	2,083.34	3,411.99	263.78%
Supplies	6,918.14	4,166.66	2,751.48	166.04%
Telephone	2,274.35	833.34	1,441.01	272.92%
Utilities	4,731.85	4,166.66	565.19	113.57%
Total Office Expense	26,001.01	12,916.66	13,084.35	201.3%
Office P/R Expense				
Admin	91,353.42	88,333.34	3,020.08	103.42%
Medicare	1,408.85	1,250.00	158.85	112.71%
Retirement				
Social Securiry	6,024.05	5,750.00	274.05	104.77%
Total Office P/R Expense	98,786.32	95,333.34	3,452.98	103.62%
Professional Services				
Accounting Fees	46,760.00	41,666.66	5,093.34	112.22%
Attorney Fees	5,931.60	4,416.66	1,514.94	134.3%
Building Inspector	10,000.00	10,000.00		100.0%
Engineering Fees				
IT Services	3,229.21	1,500.00	1,729.21	215.28%
Ordinance codification	865.00			
Payroll Fees	1,476.89			
Total Professional Services	68,262.70	57,583.32	10,679.38	118.55%
Tourism and Promotion	8,335.83	15,000.00	-6,664.17	55.57%
General Government - Other				
Total General Government	229,024.52	197,583.32	31,441.20	115.91%

	General Fund			
	<u>Jul '17 - Apr 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Highway & Streets				
Animal Control	6,900.00	6,666.66	233.34	103.5%
Capital outlay		5,000.00	-5,000.00	
Debt Service - Lease Payments	31,430.90	31,666.66	-235.76	99.26%
Drainage maintenance				
Engineering Fees	29,629.50	5,000.00	24,629.50	592.59%
Insurance				
Auto	1,303.68	1,750.00	-446.32	74.5%
Liability Ins.	4,499.01	7,083.34	-2,584.33	63.52%
Tractors		2,666.66	-2,666.66	
Workers Comp	7,764.53	8,333.34	-568.81	93.17%
Total Insurance	<u>13,567.22</u>	<u>19,833.34</u>	<u>-6,266.12</u>	<u>68.41%</u>
Operating				
Fuel Expense	10,640.14	8,333.34	2,306.80	127.68%
Repairs	24,446.58	2,500.00	21,946.58	977.86%
Supplies	17,845.15	6,250.00	11,595.15	285.52%
Telephone	1,638.79	500.00	1,138.79	327.76%
Utilities	1,773.44	3,333.32	-1,559.88	53.2%
Total Operating	<u>56,344.10</u>	<u>20,916.66</u>	<u>35,427.44</u>	<u>269.37%</u>
P/R Expense				
Medicare	924.36	1,416.66	-492.30	65.25%
Salaries	67,785.12	97,500.00	-29,714.88	69.52%
Social Security	3,952.46	6,333.32	-2,380.86	62.41%
Total P/R Expense	<u>72,661.94</u>	<u>105,249.98</u>	<u>-32,588.04</u>	<u>69.04%</u>
Road Maintenance and repairs	1,365.02	4,166.66	-2,801.64	32.76%
Street Lights	19,984.94	20,833.34	-848.40	95.93%
Total Highway & Streets	<u>231,883.62</u>	<u>219,333.30</u>	<u>12,550.32</u>	<u>105.72%</u>
Payroll Expenses	34.02			
Public Safety				
General Expense				
Contract Expense	456.00			
Telephone	4,549.36	2,916.68	1,632.68	155.98%
Utilities	1,223.39	1,500.00	-276.61	81.56%
Total General Expense	<u>6,228.75</u>	<u>4,416.68</u>	<u>1,812.07</u>	<u>141.03%</u>
P/R Expense				
Contract Labor	294,860.50	295,000.00	-139.50	99.95%
Judges Retirement	972.98	958.34	14.64	101.53%
Salaries	2,439.20	2,458.34	-19.14	99.22%
Total P/R Expense	<u>298,272.68</u>	<u>298,416.68</u>	<u>-144.00</u>	<u>99.95%</u>
Total Public Safety	<u>304,501.43</u>	<u>302,833.36</u>	<u>1,668.07</u>	<u>100.55%</u>
Suspense Account				
Total Expense	<u>765,452.06</u>	<u>719,749.98</u>	<u>45,702.08</u>	<u>106.35%</u>
Net Ordinary Income	<u>-33,190.60</u>	<u>2,041.66</u>	<u>-35,232.26</u>	<u>-1,625.67%</u>
Net Income	<u>-33,190.60</u>	<u>2,041.66</u>	<u>-35,232.26</u>	<u>-1,625.67%</u>

Restricted Fund

	<u>Apr 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank accounts	
Savings Account-LAMP	137,526.45
UCB Restricted Fund	222,718.90
Total Bank accounts	<u>360,245.35</u>
Total Checking/Savings	360,245.35
Other Current Assets	
Due from other govt. units	8,411.00
Due to/from General Fund	-10,821.70
Total Other Current Assets	<u>-2,410.70</u>
Total Current Assets	<u>357,834.65</u>
TOTAL ASSETS	<u><u>357,834.65</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Assurity Bond	9,500.00
Community Center Deposit	2,900.00
Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>15,050.69</u>
Total Current Liabilities	<u>15,050.69</u>
Total Liabilities	15,050.69
Equity	
Fund Balance - Reserved	265,092.29
Retained Earnings	85,844.65
Net Income	-8,152.98
Total Equity	<u>342,783.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>357,834.65</u></u>

Restricted Fund

Ordinary Income/Expense	<u>Apr 18</u>	<u>Jul '17 - Apr 18</u>
Income		
Restricted Fund Income		
Christmas Fund	0.00	400.00
Community Center Rental Income	1,050.00	12,100.00
Interest Income	224.48	1,651.38
Sales & Use Taxes		
Fire Department	1,642.83	26,471.40
Recreation	1,642.82	26,471.31
Senior Citizens	1,642.83	26,471.38
Total Sales & Use Taxes	<u>4,928.48</u>	<u>79,414.09</u>
Restricted Fund Income - Other	0.00	0.00
Total Restricted Fund Income	<u>6,202.96</u>	<u>93,565.47</u>
Total Income	<u>6,202.96</u>	<u>93,565.47</u>
Gross Profit	6,202.96	93,565.47
Expense		
Christmas Fund (Celebration)	0.00	393.72
Restricted Fund Expense		
Fire Department		
Operating Expense	26,092.30	35,013.25
Fire Department - Other	0.00	60.00
Total Fire Department	<u>26,092.30</u>	<u>35,073.25</u>
Recreation		
Capital Outlay - Comm. Center	0.00	5,799.00
Operating Expense	2,567.98	20,903.30
Transfers Out - Debt Service	1,541.67	15,416.70
Total Recreation	<u>4,109.65</u>	<u>42,119.00</u>
Senior Citizen	3,180.00	24,082.36
Restricted Fund Expense - Other	50.12	50.12
Total Restricted Fund Expense	<u>33,432.07</u>	<u>101,324.73</u>
Total Expense	<u>33,432.07</u>	<u>101,718.45</u>
Net Ordinary Income	<u>-27,229.11</u>	<u>-8,152.98</u>
Net Income	<u><u>-27,229.11</u></u>	<u><u>-8,152.98</u></u>

Restricted Fund

Ordinary Income/Expense	<u>Jul '17 - Apr 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Restricted Fund Income				
Christmas Fund	400.00			
Community Center Rental Income	12,100.00	4,583.32	7,516.68	264.0%
Fire Department	0.00	0.00	0.00	0.0%
Interest Income	1,651.38	833.32	818.06	198.17%
Miscellaneous	0.00	0.00	0.00	0.0%
Sales & Use Taxes				
Fire Department	26,471.40	25,625.00	846.40	103.3%
Recreation	26,471.31	25,625.00	846.31	103.3%
Senior Citizens	26,471.38	25,625.00	846.38	103.3%
Total Sales & Use Taxes	<u>79,414.09</u>	<u>76,875.00</u>	<u>2,539.09</u>	<u>103.3%</u>
Restricted Fund Income - Other	0.00	625.00	-625.00	0.0%
Total Restricted Fund Income	<u>93,565.47</u>	<u>82,916.64</u>	<u>10,648.83</u>	<u>112.84%</u>
Total Income	<u>93,565.47</u>	<u>82,916.64</u>	<u>10,648.83</u>	<u>112.84%</u>
Gross Profit	93,565.47	82,916.64	10,648.83	112.84%
Expense				
Christmas Fund (Celebration)	393.72	0.00	393.72	100.0%
Police Donation	0.00	0.00	0.00	0.0%
Police Unclaimed Forfeiture	0.00	0.00	0.00	0.0%
Restricted Fund Expense				
Fire Department				
Hydrant Maintenance	0.00	5,000.00	-5,000.00	0.0%
Operating Expense	35,013.25	41,666.66	-6,653.41	84.03%
Fire Department - Other	60.00	0.00	60.00	100.0%
Total Fire Department	<u>35,073.25</u>	<u>46,666.66</u>	<u>-11,593.41</u>	<u>75.16%</u>
Recreation				
Capital Outlay - Comm. Center	5,799.00	0.00	5,799.00	100.0%
Insurance - Community Center	0.00	4,583.32	-4,583.32	0.0%
Operating Expense	20,903.30	10,000.00	10,903.30	209.03%
Transfers Out - Debt Service	15,416.70	15,416.69	0.01	100.0%
Recreation - Other	0.00	0.00	0.00	0.0%
Total Recreation	<u>42,119.00</u>	<u>30,000.01</u>	<u>12,118.99</u>	<u>140.4%</u>
Senior Citizen	24,082.36	20,833.34	3,249.02	115.6%
Restricted Fund Expense - Other	50.12	208.32	-158.20	24.06%
Total Restricted Fund Expense	<u>101,324.73</u>	<u>97,708.33</u>	<u>3,616.40</u>	<u>103.7%</u>
Total Expense	<u>101,718.45</u>	<u>97,708.33</u>	<u>4,010.12</u>	<u>104.1%</u>
Net Ordinary Income	<u>-8,152.98</u>	<u>-14,791.69</u>	<u>6,638.71</u>	<u>55.12%</u>
Net Income	<u>-8,152.98</u>	<u>-14,791.69</u>	<u>6,638.71</u>	<u>55.12%</u>

Utility Fund

Apr 30, 18

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,241.35
UCB - Utility Deposit Account	15,918.68
UCB Utility Account	88,488.53
Total Bank Accounts	<u>115,648.56</u>
Cash on hand	50.00
Total Checking/Savings	<u>115,698.56</u>
Accounts Receivable	
Accounts Receivable	
Accounts Receivable	19,105.00
Accounts Receivable - Other	16,180.42
Total Accounts Receivable	<u>35,285.42</u>
Allowance for Bad Debts	-3,300.00
Total Accounts Receivable	<u>31,985.42</u>
Total Current Assets	<u>147,683.98</u>
Fixed Assets	
Accum. Depreciation-Water Tower	-1,098,658.26
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	<u>1,152,593.04</u>
TOTAL ASSETS	<u><u>1,300,277.02</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	8,464.70
Total Accounts Payable	<u>8,464.70</u>
Other Current Liabilities	
Accounts Payable-Audit	1,570.00
Due to General Fund	96,165.00
Garbage Deposits Liabilty	16,141.00
Total Other Current Liabilities	<u>113,876.00</u>
Total Current Liabilities	<u>122,340.70</u>
Total Liabilities	122,340.70
Equity	
Contributed Captial	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	640,959.69
Net Income	-74,863.57
Total Equity	<u>1,177,936.32</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,300,277.02</u></u>

	Utility Fund	
	Apr 18	Jul '17 - Apr 18
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	16.65	118.71
Total Interest Income	16.65	118.71
Other Income	0.06	75.12
Utility Income		
Garbage Fee	9,407.00	95,794.18
Late Payment Penalties	281.00	3,913.40
Return Fee	50.00	1,600.00
Sewer Fee	4,732.00	47,569.18
Sundry	0.00	25.00
Water Franchise fees	1,527.00	5,075.00
Total Utility Income	15,997.00	153,976.76
Total Income	16,013.71	154,170.59
Expense		
Bank Service charges	13.52	324.94
Depreciation Expense	7,083.33	70,833.30
Garbage Department Expenses		
Garbage Service	8,441.00	84,410.00
Garbage Department Expenses - Other	0.00	0.00
Total Garbage Department Expenses	8,441.00	84,410.00
General Administrative		
Billing Supplies	50.12	633.70
Dues & Memberships	0.00	1,104.00
Postage	138.25	1,460.53
Transfer Out - Debt Service	1,200.00	12,000.00
Total General Administrative	1,388.37	15,198.23
Sewer Department Expenses		
Engineering	0.00	14,405.00
Other	0.00	1,569.60
Repairs	0.00	65.00
Sewer System Maintenance	1,670.00	35,465.79
Sundry	0.00	60.00
Utility Bills	577.86	6,702.30
Sewer Department Expenses - Other	0.00	0.00
Total Sewer Department Expenses	2,247.86	58,267.69
Suspense Account	0.00	0.00
Total Expense	19,174.08	229,034.16
Net Ordinary Income	-3,160.37	-74,863.57
Net Income	-3,160.37	-74,863.57

Ordinary Income/Expense	Utility Fund			
	Jul '17 - Apr 18	Budget	\$ Over Budget	% of Budget
Income				
Interest Income				
LAMP Account	118.71			
Interest Income - Other	0.00	41.68	-41.68	0.0%
Total Interest Income	118.71	41.68	77.03	284.81%
Other Income	75.12			
Utility Income				
Garbage Fee	95,794.18	93,333.34	2,460.84	102.64%
Late Payment Penalties	3,913.40	416.66	3,496.74	939.23%
Return Fee	1,600.00	416.66	1,183.34	384.01%
Sewer Fee	47,569.18	46,666.66	902.52	101.93%
Sundry	25.00			
Water Franchise fees	5,075.00	3,333.32	1,741.68	152.25%
Total Utility Income	153,976.76	144,166.64	9,810.12	106.81%
Total Income	154,170.59	144,208.32	9,962.27	106.91%
Expense				
Bank Service charges	324.94	166.67	158.27	194.96%
Depreciation Expense	70,833.30	70,833.34	-0.04	100.0%
Garbage Department Expenses				
Garbage Service	84,410.00	85,416.66	-1,006.66	98.82%
Other	0.00	0.00	0.00	0.0%
Garbage Department Expenses - Other	0.00			
Total Garbage Department Expenses	84,410.00	85,416.66	-1,006.66	98.82%
General Administrative				
Billing Supplies	633.70	1,250.00	-616.30	50.7%
Dues & Memberships	1,104.00	250.00	854.00	441.6%
Postage	1,460.53	1,416.66	43.87	103.1%
Transfer Out - Debt Service	12,000.00	12,000.00	0.00	100.0%
Total General Administrative	15,198.23	14,916.66	281.57	101.89%
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	21,666.66	-21,666.66	0.0%
Engineering	14,405.00	5,000.00	9,405.00	288.1%
Grant consultant	0.00	2,500.00	-2,500.00	0.0%
Other	1,569.60	1,250.00	319.60	125.57%
Repairs	65.00			
Sewer System Maintenance	35,465.79	10,000.00	25,465.79	354.66%
Sundry	60.00			
Utility Bills	6,702.30	7,083.32	-381.02	94.62%
Sewer Department Expenses - Other	0.00			
Total Sewer Department Expenses	58,267.69	47,499.98	10,767.71	122.67%
Suspense Account	0.00			
Total Expense	229,034.16	218,833.31	10,200.85	104.66%
Net Ordinary Income	-74,863.57	-74,624.99	-238.58	100.32%
Net Income	-74,863.57	-74,624.99	-238.58	100.32%