

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, WEDNESDAY DECEMBER 2024, 6:00 P.M., SORRENTO COMMUNITY
CENTER, SORRENTO, LOUISIANA

Members Present:

Councilmen: Duane Humphrey, Chad Domingue, Wanda Bourgeois, Randy Anny, Darnell Gilbert

Mayor: Christopher Guidry

Town Clerk: Paige Robert

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the minutes of the regular meeting of the mayor and council taken Wednesday, November 6, 2024. Motion carried. Vote as follows:

YEAS: Chad Domingue, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny

NAYS: None

Budget to actual reports were presented by Faulk and Winkler to the Mayor and Council for the month of September 2024. A copy is available at the town hall for review.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the Resolution for the 2024-25 LGAP to purchase new sewer pumps. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue

NAYS: None

Upon recommendation from the Planning and Zoning Board to the Mayor and Council, Motion by Councilman Randy Anny and seconded by Councilman Duane Humphrey to approve the Simple Division and Property Exchange between the Parish of Ascension and Encore Boat Works, LLC for property located at 8064 John LeBlanc Blvd., submitted by Quality Engineering & Surveying on behalf of Clint Gaudet. Motion carried. Vote as follows:

YEAS: Darnell Gilbert, Duane Humphrey, Chad Domingue, Wanda Bourgeois, Randy Anny

NAYS: None

Upon recommendation from the Planning and Zoning Board to the Mayor and Council, Motion by Councilman Chad Domingue and seconded by Councilman Duane Humphrey to approve the Simple Division for property located on the east side of 44455 Braud St., submitted by McLin Taylor, Inc. on behalf of John G. Melancon with the following contingencies:

- a. Change Cypress Drive to Cypress St.
- b. Add Town of Sorrento Zoning district to the plat map.

Motion Carried. Vote as follows:

YEAS: Duane Humphrey, Chad Domingue, Wanda Bourgeois, Darnell Gilbert

NAYS: None

Abstain: Randy Anny

Mayor Guidry opened a public hearing to discuss a recommendation from the planning and Zoning Board to the Mayor and Council to approve the concept plans for Orange Grove Phase 2; First, Second, Third, Fourth & Fifth Filings submitted by Quality Engineering & Surveying, LLC on behalf of Capitol Development Group Rental. The proposed subdivision is located on Hwy. 22 on the southeast corner of Hwy 22 and Panama Rd. and is zoned Medium Intensity (RM) with the following contingency:

1. The \$100,000.00 debt owed to the Town of Sorrento, \$50,000 for Fire and \$50,000 for Police Protection, is to be settled before the Construction Plans and Final Plat will be signed by Mayor

Mayor Guidry closed the public hearing.

Upon recommendation from the Planning and Zoning Board to the Mayor and Council, Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the concept plans for Orange Grove Phase 2; First, Second, Third, Fourth & Fifth Filings submitted by Quality Engineering & Surveying, LLC on behalf of Capitol Development Group Rental. The proposed subdivision is located on Hwy. 22 on the southeast corner of Hwy 22 and Panama Rd. and is zoned Medium Intensity (RM) with the following contingency:

1. The \$100,000.00 debt owed to the Town of Sorrento, \$50,000 for Fire and \$50,000 for Police Protection, is to be settled before the Construction Plans and Final Plat will be signed by Mayor

YEAS: Chad Domingue, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny

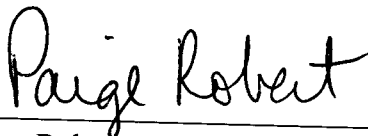
NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to approve the 2025 Holidays. Motion carried. Vote as follows:

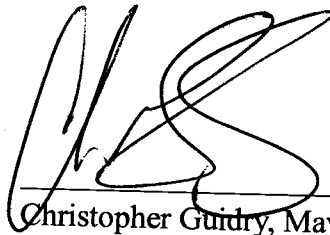
YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue

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 Robert, Town Clerk



Christopher Guidry, Mayor

A Resolution of the Town of Sorrento to submit a grant application to the Office of Community Development for the Louisiana Government Assistance Program Fiscal year 2024-2025

WHEREAS, the Town of Sorrento desires to maintain proper sewer service for the Town of Sorrento; and

WHEREAS, the Town of Sorrento intends to upgrade and replace the sewer pumps at the Braud St. Lift Station; and

WHEREAS, the Town of Sorrento intends to upgrade and replace the sewer pumps through local and state funding from the Office of Community Development Louisiana Government Assistance Program; and

WHEREAS, the Town of Sorrento supports the project as proposed in the grant application; and

NOW THEREFORE, be it resolved that the Town of Sorrento is committed to replacing and upgrading the sewer pumps and authorizes the Mayor to execute any documents related to the aforementioned grant; and

The forgoing motion was offered by Councilman Randy Anny and seconded by Councilman Chad Domingue.

I the undersigned, hereby certify that the foregoing resolution was duly adopted following a roll call vote:

YEAS: Wanda Bourgeois, Darnell Gilbert, Duane Humphrey, Randy Anny, Chad Domingue

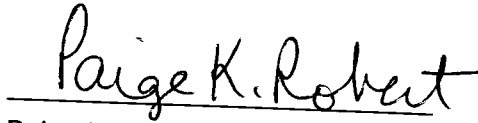
NAYS: None

ABSENT: None

IN WITNESS WHEREOF, I have set my hand and have caused to be affixed the official Seal of the Town of Sorrento, Parish of Ascension, State of Louisiana, on this the 11th of December 2024.



Christopher Guidry, Mayor

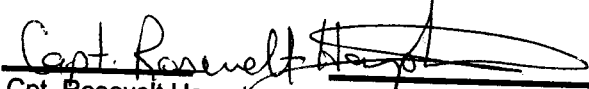


Paige K. Robert, Town Clerk

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

	September 2024	October 2024	November 2024	December 2024	2024	2024	2024	2024
Veh. Accidents	12	22	16					
Burglaries	0	0	0					
Thefts	7	2	7					
Armed Robbery	0	0	0					
Simple Robbery	0	0	0					
Alarms	9	9	13					
Narcotics	0	1	0					
Shooting	0	0	0					
Total Service C	96	108	125					
SCO/Loud Musi	0	0	0	0	0	0	0	0

Traffic Citations	10	44	23					
Adult Arrests	2	5	9					


 Cpt. Roosevelt Hampton

Row Labels	Count of Incident Number
911 Investigation	1
Accident	16
Alarm	13
Animal Complaint	2
Assist	28
Check on Welfare	4
Civil Dispute	4
Damage to Property	1
Death	2
Disturbance	3
Escort	1
Intoxicated Driver	2
Juvenile Crimes	1
Suspicious Person/Vehicle	10
Theft	7
Traffic Incident	27
Trespassing	2
Weapons Violations	1
Grand Total	125

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LOUISIANA

FINANCIAL STATEMENTS

September 30, 2024

Town of Sorrento
Key stats
September 30, 2024

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change from June 30th</u>	
				<u>Restricted</u>	<u>Unrestricted</u>
September 30, 2024	\$ 1,895,452	\$ 396,357	\$ 1,499,095		
June 30, 2024	1,853,886	385,881	1,468,005	\$ 10,476	\$ 31,090
June 30, 2023	1,436,866	468,322	968,543	(71,965)	530,552

Restricted breakdown

State Grant - Road Project Act 397	
Recreation	125,000
Senior citizen programs	158,321
Public safety - fire	66,317
Other	25,963
	20,756

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund Collections</u>		<u>Rest. Fund Collections</u>	
	2025	\$ 205,693		\$ 36,299	
	2024	739,370	-18%	132,695	-16%
	2023	875,473	5%	154,495	5%
	2022	827,475		146,025	
	2025 budget	\$ 750,000	27.4%	\$ 135,000	26.9%

Utility charges

<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
2025	\$ 18,777		\$ 41,216	
2024	73,719	6%	160,832	2%
2023	69,472	8%	157,536	13%
2022	63,961		136,752	
2025 budget	\$ 77,100	24.4%	\$ 162,500	25.4%

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 - 10/31/2024	\$ 14,754	\$ 20,299	\$ (1,105)	\$ (778)	\$ 166	\$ (3,828)
Amount owed - 06/30/2024	11,180	18,996	(4,488)	447	353	(4,128)
Amount owed - 06/30/2023	9,890	16,445	(2,492)	(541)	(146)	(3,377)
Amount owed - 06/30/2022	7,981	14,441	(1,772)	(355)	(37)	(4,295)

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2025						
Surplus (deficit)	\$ (29,889)	\$ 8,675				
Capital outlay activity, net of grants and proceeds	-	-				
Depreciation	-	-				
Operating cash flows	\$ (29,889)	\$ 8,675				
<u>Utility</u>	<u>2025B</u>	<u>YTD 2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	
Operating deficit	\$ (84,500)	\$ (16,992)	\$ (99,691)	\$ (62,425)	\$ (67,509)	
Capital outlay activity, net of grants and proceeds	30,000	-	-	(67,028)	(19,805)	
Proceeds from Legal Settlement	-	-	-	-	(77,500)	
Depreciation	75,000	18,750	72,500	85,000	85,000	
Net	\$ 20,500	\$ 1,758	\$ (27,191)	\$ (44,453)	\$ (79,814)	

Town of Sorrento
 Overview
 October 31, 2024

	YTD as of	Current Year - FYE 2024/2025			% of budget
	10/31/2023	Actual	Budget	Remaining	
General:					
Sales tax	\$ 279,727	\$ 205,693	\$ 750,000	\$ 544,307	
Property tax	827	51	85,000	84,949	
Franchise fees	38,972	26,278	110,000	83,722	
Beer Tax	739	736	3,000	2,264	
Licenses and permits	6,578	10,158	111,300	101,142	
Charges for Services	5,155	6,444	10,300	3,856	
Fines	121	208	1,250	1,042	
Planning & Zoning	380	-	-	-	
Intergovernmental grants - Operational	33,046	-	42,500	42,500	
Intergovernmental grants - Capital	-	-	530,000	530,000	
Highway & Streets State Grants	-	-	-	-	
FEMA	-	-	-	-	
Transfers In	17,200	-	41,500	41,500	
Proceeds from sale of assets	10,190	-	-	-	
Proceeds from capital lease	-	-	200,000	200,000	
Interest	12,183	15,657	30,000	14,343	
Other	-	10	-	(10)	
Total revenue	405,118	265,235	1,914,850	1,649,615	14%
Administration	131,082	114,777	369,500	254,723	
Police	130,488	97,629	412,600	314,971	
Streets	119,078	82,718	413,600	330,882	
Capital outlay	-	-	715,000	715,000	
Total expenditures	380,649	295,124	1,910,700	1,615,576	15%
Restricted:					
Sales tax	49,364	36,299	135,000	98,701	
Rentals	9,600	6,400	25,000	18,600	
Capital Outlay - Leadership Ascension	30,076	-	-	-	
Other	19	2,054	1,000	(1,054)	
Total revenue	89,059	44,753	161,000	116,247	28%
Fire	16,688	8,513	45,000	36,487	
Senior citizen programs	8,484	6,696	42,500	35,804	
Recreation - Community Center	28,115	20,869	46,500	25,631	
Transfer Out	8,600	-	-	-	
Other	118	-	25,100	25,100	
Capital outlay	-	-	-	-	
Total expenditures	62,005	36,078	159,100	123,022	23%
Utility Fund:					
Garbage	53,829	41,441	162,500	121,059	
Sewer	24,394	19,549	77,100	57,551	
Sewer Grant	-	-	-	-	
Proceeds from Legal Settlement	-	-	-	-	
Other	10,152	2,606	12,200	9,594	
Total revenue	88,375	63,596	251,800	188,204	25%
Garbage	50,954	34,537	155,000	120,463	
Sewer maintenance	13,885	10,105	20,000	9,895	
Sewer operating costs	8,075	17,196	34,500	17,304	
Depreciation	24,167	18,750	75,000	56,250	
Transfer Out	8,600	-	16,900	16,900	
Capital outlay	-	-	30,000	30,000	
Other	1,209	-	4,900	4,900	
Total expenditures	\$ 106,889	\$ 80,588	\$ 336,300	\$ 255,712	24%
Total:					
Inflows	582,553	373,584			
Outflows	549,543	411,790			
Net	33,011	(38,206)			
Depreciation	24,167	18,750			
Capital outlay, net of grants and proceeds	-	-			
Proceeds from Legal Settlement	-	-			
Proceeds from Sale of Assets	(10,190)	-			
Operating, net	\$ 46,987	\$ (19,456)			

Town of Sorrento
Sales and use tax collections
Monthly analysis

<u>General Fund</u>	2023/2024	2024/2025	% change
July	\$ 77,648	\$ 77,069	-0.7%
August	77,034	70,299	-8.7%
September	63,908	58,325	-8.7%
October	61,137		-100.0%
November	53,894		-100.0%
December	59,658		-100.0%
January	59,227		-100.0%
February	60,587		-100.0%
March	55,047		-100.0%
April	57,242		-100.0%
May	71,736		-100.0%
June	42,252		-100.0%
Prior year to date	<u>\$ 739,370</u>	<u>\$ 205,693</u>	
		<u>\$ 218,590</u>	-5.9% YoY Change
FYE 2024/2025 Budget		<u>\$ 750,000</u>	27.4% % of Budget

<u>Restricted Fund</u>	2023/2024	2024/2025	% change
July	\$ 15,921	\$ 13,600	-14.6%
August	13,594	12,406	-8.7%
September	11,278	10,293	-8.7%
October	10,789		-100.0%
November	9,511		-100.0%
December	10,528		-100.0%
January	10,452		-100.0%
February	10,692		-100.0%
March	9,714		-100.0%
April	10,102		-100.0%
May	12,659		-100.0%
June	7,456		-100.0%
Prior year to date	<u>\$ 132,695</u>	<u>\$ 36,299</u>	
		<u>\$ 40,793</u>	-11.0% YoY Change
FYE 2024/2025 Budget		<u>\$ 135,000</u>	26.9% % of Budget

Town of Sorrento
Utility charges & collections
Monthly analysis

<u>Sewer fees</u>	Users	Charges	Collections	Variance
July	190	\$ 6,251	\$ 6,060	\$ (191)
August	191	6,251	6,418	167
September	194	6,275	6,240	(35)
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 18,777</u>	<u>\$ 18,718</u>	<u>\$ (59)</u>
FYE 2024/2025 Budget			<u>\$ 77,100</u>	24% % of Budget

<u>Garbage fees</u>	Users	Charges	Collections	% Variance
July	482	\$ 13,300	\$ 10,858	\$ (2,442)
August	505	13,860	14,781	921
September	514	14,056	12,737	(1,319)
October				-
November				-
December				-
January				-
February				-
March				-
April				-
May				-
June				-
		<u>\$ 41,216</u>	<u>\$ 38,376</u>	<u>\$ (2,840)</u>
FYE 2024/2025 Budget			<u>\$ 162,500</u>	25% % of Budget
Collection rate		<u>\$ 59,993</u>	<u>\$ 57,094</u>	95%



Town of Sorrento, LA
Balance Sheet - Comparative by Fund (Expanded)

	General Fund 09/30/2024	Restricted Fund 09/30/2024	Utility Fund 09/30/2024	All Funds 09/30/2024
ASSETS				
Current Assets				
Cash & Cash Equivalents				
Bill.com Clearing	\$ 56	\$ (56)	\$ 0	\$ 0
Cash with Treasury	345,029	(4,424)	4,424	345,029
Cash with Treasury Utility	0	0	31,946	31,946
Cash with Treasury Restricted	0	120,064	0	120,064
Cash on Hand	150	0	100	250
Cash with LAMP	1,196,654	0	0	1,196,654
Cash with LAMP Utility	0	0	1	1
Cash with LAMP Restricted	0	155,509	0	155,509
Cash - Community Center Deposits	0	17,641	0	17,641
Cash - Utility Account Deposits	0	0	28,359	28,358
Total Cash & Cash Equivalents	1,541,889	288,734	64,830	1,895,452
Accounts Receivable				
Accounts Receivable	33,793	0	19,988	53,782
Miscellaneous Receivables	27,655	0	0	27,654
Sales Tax Receivable	26,006	(26,007)	0	0
Due from Other Governments	77,648	15,922	0	93,569
Total Accounts Receivable	165,102	(10,086)	19,988	175,005
Allowance for Doubtful Accounts	0	0	(1,700)	(1,700)
Net Accounts Receivable	165,102	(10,086)	18,288	173,305
Interfund Due (To) From	76,426	8,936	(85,362)	0
Total Current Assets	1,783,417	287,584	(2,244)	2,068,757
Fixed Assets				
Waterworks System & Equip	0	0	1,309,716	1,309,717
Water Lines & Tanks	0	0	773,283	773,283
Total Fixed Asset Cost	0	0	2,082,999	2,083,000
Accumulated Depreciation	0	0	(1,320,666)	(1,320,666)
Net Fixed Assets	0	0	762,333	762,334
Other Assets				
Land	0	0	60,366	60,366
Construction in Progress	0	0	373,085	373,085
Total Other Assets	0	0	433,451	433,451
TOTAL ASSETS	\$ 1,783,417	\$ 287,584	\$ 1,193,540	\$ 3,264,542



Town of Sorrento, LA
Balance Sheet - Comparative by Fund (Expanded)

	General Fund 09/30/2024	Restricted Fund 09/30/2024	Utility Fund 09/30/2024	All Funds 09/30/2024
LIABILITIES & FUND BALANCE				
LIABILITIES				
Current Liabilities				
Accounts Payable				
Accounts Payable	\$ 71,573	\$ 8,491	\$ 10,535	\$ 90,599
Accounts Payable - Manual	8,691	8,318	1,670	18,679
Total Accounts Payable	<u>80,264</u>	<u>16,809</u>	<u>12,205</u>	<u>109,278</u>
Accrued Expenses				
Accrued Expense Misc	0	0	11,313	11,313
Accrued Salaries & Benefits	782	0	0	782
Total Accrued Expenses	<u>782</u>	<u>0</u>	<u>11,313</u>	<u>12,095</u>
Other Current Liabilities				
Unearned Revenue	0	2,650	0	2,651
Customer Deposits	0	17,234	28,434	45,668
Bail Bonds Payable	14,012	0	0	14,011
Total Other Current Liabilities	<u>14,012</u>	<u>19,884</u>	<u>28,434</u>	<u>62,330</u>
Payroll Liabilities				
Payroll Liabilities	(245)	0	0	(244)
Total Payroll Liabilities	<u>(245)</u>	<u>0</u>	<u>0</u>	<u>(244)</u>
Total Current Liabilities	<u>94,813</u>	<u>36,693</u>	<u>51,952</u>	<u>183,459</u>
TOTAL LIABILITIES	<u>94,813</u>	<u>36,693</u>	<u>51,952</u>	<u>183,459</u>
FUND BALANCE				
Fund Balance				
Fund Balance - Unassigned	1,718,494	0	1,158,580	2,877,073
Fund Balance - Restricted	0	242,217	0	242,216
TOTAL FUND BALANCE	<u>1,718,494</u>	<u>242,217</u>	<u>1,158,580</u>	<u>3,119,289</u>
Change of Net Assets	<u>(29,890)</u>	<u>8,674</u>	<u>(16,992)</u>	<u>(38,206)</u>
TOTAL FUND BALANCE	<u>1,688,604</u>	<u>250,891</u>	<u>1,141,588</u>	<u>3,081,083</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 1,783,417</u>	<u>\$ 287,584</u>	<u>\$ 1,193,540</u>	<u>\$ 3,264,542</u>



Town of Sorrento, LA
 Statement of Activities - Comparative by Fund YTD (Condensed) - Dept Exp
 As of September 30, 2024

	General Fund Year to Date 09/30/2024 <u>Actual</u>	Restricted Fund Year to Date 09/30/2024 <u>Actual</u>	Utility Fund Year to Date 09/30/2024 <u>Actual</u>	All Funds Year to Date 09/30/2024 <u>Actual</u>
Revenue				
Property Tax Revenue	\$ 51	\$ 0	\$ 0	\$ 51
Sales Tax Revenue	205,693	36,299	0	241,991
Beer Tax Revenue	736	0	0	737
Franchise Tax Revenue	26,278	0	1,673	27,951
License & Permit Revenue	10,158	0	0	10,158
Charges for Services Revenue	6,444	0	0	6,443
Fines & Court Costs	208	0	0	209
Lease Revenue	0	6,400	0	6,400
Other Revenue	15,667	2,054	933	18,654
Utility Sales	0	0	60,990	60,990
Total Revenue	<u>265,235</u>	<u>44,753</u>	<u>63,596</u>	<u>373,584</u>
Expenses				
Admin/General Government	114,777	0	0	114,777
Fire	0	8,513	0	8,514
Garbage	0	0	35,172	35,171
Highways & Streets	82,718	0	0	82,718
Public Safety - Police	97,629	0	0	97,629
Recreation	0	20,869	0	20,869
Senior Citizens	0	6,696	0	6,696
Sewer	0	0	45,416	45,416
Total Expenses	<u>295,124</u>	<u>36,078</u>	<u>80,588</u>	<u>411,790</u>
Change of Net Assets	<u>\$ (29,889)</u>	<u>\$ 8,675</u>	<u>\$ (16,992)</u>	<u>\$ (38,206)</u>

Sorrento[®]

LOUISIANA

Town of Sorrento, LA Statement of Activities - Budget to Actual General Fund by Dept YTD (Expanded) As of September 30, 2024

General Fund Public Safety - Police

	Month Ended 09/30/2024	Year to Date 09/30/2024	Year Ending 06/30/2025		Prior YTD 09/30/2023
	Actual	Actual	Budget	Remaining budget	Actual
Revenue					
Fines & Court Costs					
Fines & Forfeitures	0	44	1,000	956	48
Court Costs	20	109	250	141	62
Total Fines & Court Costs	20	153	1,250	1,097	110
Total Revenue	20	153	1,250	1,097	110
Expenses					
Personnel					
Salaries - Parish Judge	244	732	4,300	3,568	1,049
Payroll Taxes - Medicare	3	11	0	(11)	11
Municipal Retirement	94	280	0	(280)	0
Total Personnel	341	1,023	4,300	3,277	1,060
Professional Services					
Contract Services	31,576	94,729	400,000	305,271	94,729
Total Professional Services	31,576	94,729	400,000	305,271	94,729
Utilities					
Telephone	495	1,489	5,800	4,311	1,435
Utilities - Electricity	206	388	0	(388)	0
Utilities - Other	0	0	2,500	2,500	672
Total Utilities	701	1,877	8,300	6,423	2,107
Total Expenses	32,618	97,629	412,600	314,971	97,896
Change of Net Assets	\$ (32,598)	\$ (97,476)	\$ (411,350)	\$ (313,874)	\$ (97,786)



Town of Sorrento, LA
Statement of Activities - Budget to Actual General Fund by Dept YTD (Expanded)
As of September 30, 2024

General Fund
Highways & Streets

	Month Ended 09/30/2024 <small>Actual</small>	Year to Date 09/30/2024 <small>Actual</small>	Year Ending 06/30/2025 <small>Budget</small>	Remaining budget	Prior YTD 09/30/2023 <small>Actual</small>
Revenue					
Other Financing Sources					
Proceeds from Lease	0	0	200,000	200,000	0
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Expenses					
Personnel					
Salaries - Maintenance	4,185	16,485	107,800	91,315	22,772
Payroll Taxes - Social Security	260	1,022	6,700	5,678	1,412
Payroll Taxes - Medicare	60	240	1,600	1,360	330
Uniforms	113	113	0	(113)	0
Total Personnel	<u>4,618</u>	<u>17,860</u>	<u>116,100</u>	<u>98,241</u>	<u>24,514</u>
Professional Services					
Contract Services	7,304	14,707	40,000	25,292	10,090
Engineering	0	0	9,000	9,000	13,780
Total Professional Services	<u>7,304</u>	<u>14,707</u>	<u>49,000</u>	<u>34,292</u>	<u>23,870</u>
Insurance					
Insurance - Liability	561	1,684	8,500	6,816	2,524
Insurance - Property & Bonds	995	994	0	(994)	0
Insurance - Workman's Comp	0	212	8,500	8,288	1,520
Insurance - Vehicles	0	0	4,500	4,500	0
Insurance - Tractors	0	136	4,000	3,864	0
Total Insurance	<u>1,556</u>	<u>3,026</u>	<u>25,500</u>	<u>22,474</u>	<u>4,044</u>
Repairs & Maintenance					
Vehicle Fuel	1,003	1,003	20,000	18,997	5,865
Vehicle Maintenance	0	0	20,000	20,000	17,464
Tractor Fuel	1,447	3,723	0	(3,723)	0
Tractor Maintenance	2,861	4,530	0	(4,530)	0
Street Maintenance & Repairs	644	8,659	40,000	31,341	6,380
Drainage Maintenance & Repairs	0	0	40,000	40,000	0
Total Repairs & Maintenance	<u>5,955</u>	<u>17,915</u>	<u>120,000</u>	<u>102,085</u>	<u>29,709</u>
Utilities					
Telephone	208	903	2,500	1,597	472
Utilities - Electricity	231	435	0	(435)	0
Utilities - Other	44	375	5,500	5,125	2,410
Utilities - Street Lights	2,703	5,397	30,000	24,603	0
Total Utilities	<u>3,186</u>	<u>7,110</u>	<u>38,000</u>	<u>30,890</u>	<u>2,882</u>
Office Expense					
Office Supplies	0	20	0	(20)	0
Total Office Expense	<u>0</u>	<u>20</u>	<u>0</u>	<u>(20)</u>	<u>0</u>
Field Expense					
Field Supplies	721	19,674	25,000	5,326	8,103

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Town of Sorrento, LA Statement of Activities - Budget to Actual General Fund by Dept YTD (Expanded) As of September 30, 2024

	General Fund Highways & Streets				Prior YTD 09/30/2023 Actual
	Month Ended 09/30/2024	Year to Date 09/30/2024	Year Ending 06/30/2025		
	Actual	Actual	Budget	Remaining budget	
Total Field Expense	721	19,674	25,000	5,326	8,103
Miscellaneous					
Miscellaneous	0	199	0	(199)	0
Total Miscellaneous	0	199	0	(199)	0
Debt Service					
Lease Payments - Principal	0	0	40,000	40,000	0
Total Debt Service	0	0	40,000	40,000	0
Capital Outlay					
Capital Outlay - Equipment	0	0	357,500	357,500	0
Capital Outlay - Other	0	0	0	0	17,257
Capital Outlay - Streets	2,207	2,207	357,500	355,293	0
Total Capital Outlay	2,207	2,207	715,000	712,793	17,257
Total Expenses	25,547	82,718	1,128,600	1,045,882	110,379
Change of Net Assets	\$ (25,547)	\$ (82,718)	\$ (928,600)	\$ (845,882)	\$ (110,379)

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Town of Sorrento, LA Statement of Activities - Budget to Actual General Fund by Dept YTD (Expanded) As of September 30, 2024

General Fund Admin/General Government					
	Month Ended 09/30/2024	Year to Date 09/30/2024	Year Ending 06/30/2025	Prior YTD 09/30/2023	
Revenue	Actual	Actual	Budget	Remaining budget	Actual
Property Tax Revenue					
Ad Valorem Taxes	\$ 0	\$ 51	\$ 85,000	\$ 84,949	\$ 781
Total Property Tax Revenue	<u>0</u>	<u>51</u>	<u>85,000</u>	<u>84,949</u>	<u>781</u>
Sales Tax Revenue					
Sales Tax Income	58,325	205,693	750,000	544,307	218,590
Total Sales Tax Revenue	<u>58,325</u>	<u>205,693</u>	<u>750,000</u>	<u>544,307</u>	<u>218,590</u>
Beer Tax Revenue					
Beer Tax	0	736	3,000	2,264	0
Total Beer Tax Revenue	<u>0</u>	<u>736</u>	<u>3,000</u>	<u>2,264</u>	<u>0</u>
Franchise Tax Revenue					
Telephone Franchise	0	3,058	0	(3,058)	0
Electric Franchise	0	13,301	0	(13,301)	0
Franchise - Other	0	9,919	110,000	100,081	25,292
Total Franchise Tax Revenue	<u>0</u>	<u>26,278</u>	<u>110,000</u>	<u>83,722</u>	<u>25,292</u>
License & Permit Revenue					
License - Beer/Liquor	0	0	1,000	1,000	0
License - Occupational	0	10,083	110,000	99,917	6,338
Permits	50	75	300	225	75
Total License & Permit Revenue	<u>50</u>	<u>10,158</u>	<u>111,300</u>	<u>101,142</u>	<u>6,413</u>
Charges for Services Revenue					
Charges for Services - Grass Cutting	0	6,444	10,300	3,856	5,155
Charges for Services - Planning & Zoning	0	0	0	0	180
Total Charges for Services Revenue	<u>0</u>	<u>6,444</u>	<u>10,300</u>	<u>3,856</u>	<u>5,335</u>
Fines & Court Costs					
Fines & Forfeitures	0	55	0	(55)	0
Total Fines & Court Costs	<u>0</u>	<u>55</u>	<u>0</u>	<u>(55)</u>	<u>0</u>
Grants & Contributions					
Grants & Contributions - Operating - State	0	0	42,500	42,500	0
Grants & Contributions - Capital - Federal	0	0	530,000	530,000	0
Total Grants & Contributions	<u>0</u>	<u>0</u>	<u>572,500</u>	<u>572,500</u>	<u>0</u>
Other Revenue					
Miscellaneous Income	0	10	0	(10)	0
Investment Income	5,050	15,657	30,000	14,343	9,047
Total Other Revenue	<u>5,050</u>	<u>15,667</u>	<u>30,000</u>	<u>14,333</u>	<u>9,047</u>
Other Financing Sources					
Proceeds from Lease	0	0	0	0	10,190
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,190</u>



Town of Sorrento, LA
Statement of Activities - Budget to Actual General Fund by Dept YTD (Expanded)
As of September 30, 2024

	General Fund Admin/General Government				
	Month Ended 09/30/2024	Year to Date 09/30/2024	Year Ending 06/30/2025		Prior YTD 09/30/2023
	Actual	Actual	Budget	Remaining budget	Actual
Transfers In					
Transfer from Restricted Fund	0	0	24,600	24,600	6,450
Transfer from Utility Fund	0	0	16,900	16,900	6,450
Total Transfers In	<u>0</u>	<u>0</u>	<u>41,500</u>	<u>41,500</u>	<u>12,900</u>
Total Revenue	<u>63,425</u>	<u>265,082</u>	<u>1,713,600</u>	<u>1,448,518</u>	<u>288,548</u>
Expenses					
Personnel					
Salary - Mayor	1,988	4,987	0	(4,987)	0
Salary - Council	1,500	4,500	0	(4,500)	0
Salaries - Admin	7,244	21,451	135,000	113,549	31,934
Payroll Taxes - Social Security	665	1,918	8,400	6,482	1,979
Payroll Taxes - Medicare	156	449	2,000	1,551	463
Education & Training	0	0	5,000	5,000	205
Total Personnel	<u>11,553</u>	<u>33,305</u>	<u>150,400</u>	<u>117,095</u>	<u>34,581</u>
Professional Services					
Accounting	9,300	20,650	78,000	57,350	12,900
Legal Fees	1,400	4,200	16,800	12,600	2,800
Engineering	100	6,011	1,500	(4,511)	400
IT Services	130	9,859	8,000	(1,859)	1,295
Building Inspector/Planning Official	0	0	3,000	3,000	0
Planning & Zoning-OG Capitol	534	6,586	0	(6,586)	0
Professional Services - Other	280	3,038	6,500	3,462	1,065
Total Professional Services	<u>11,744</u>	<u>50,344</u>	<u>113,800</u>	<u>63,456</u>	<u>18,460</u>
Insurance					
Insurance - Liability	725	2,176	10,000	7,824	2,056
Insurance - Property & Bonds	2,857	2,857	4,000	1,143	2,856
Insurance - Workman's Comp	302	693	2,000	1,307	389
Total Insurance	<u>3,884</u>	<u>5,726</u>	<u>16,000</u>	<u>10,274</u>	<u>5,301</u>
Repairs & Maintenance					
Building Maintenance & Repairs	0	395	7,500	7,105	2,796
Equipment Maintenance & Repairs	72	467	0	(467)	0
Total Repairs & Maintenance	<u>72</u>	<u>862</u>	<u>7,500</u>	<u>6,638</u>	<u>2,796</u>
Utilities					
Telephone	247	579	2,800	2,221	717
Utilities - Electricity	206	2,043	0	(2,043)	0
Utilities - Other	208	602	5,000	4,398	1,198
Utilities - Street Lights	0	1,652	0	(1,652)	0
Total Utilities	<u>661</u>	<u>4,876</u>	<u>7,800</u>	<u>2,924</u>	<u>1,915</u>
Office Expense					
Computer Subscriptions	285	5,323	0	(5,323)	0
Office Supplies	130	1,029	12,500	11,471	3,415
Postage	292	564	0	(564)	0
Publishing & Tax Roll	78	114	0	(114)	0
Dues & Subscriptions	0	188	1,500	1,312	179

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Town of Sorrento, LA Statement of Activities - Budget to Actual General Fund by Dept YTD (Expanded) As of September 30, 2024

	General Fund Admin/General Government				Prior YTD 09/30/2023 Actual
	Month Ended 09/30/2024	Year to Date 09/30/2024	Year Ending 06/30/2025		
	Actual	Actual	Budget	Remaining budget	
Bank Fees	578	1,766	13,000	11,234	1,707
Total Office Expense	1,363	8,984	27,000	18,016	5,301
Field Expense					
Field Supplies	389	449	0	(449)	0
Total Field Expense	389	449	0	(449)	0
Program Expenses					
Tourism & Promotion	6,754	7,409	16,500	9,091	8,511
Total Program Expenses	6,754	7,409	16,500	9,091	8,511
Miscellaneous					
Miscellaneous	385	525	500	(25)	0
Total Miscellaneous	385	525	500	(25)	0
Capital Outlay					
Capital Outlay - Equipment	0	2,297	0	(2,297)	0
Capital Outlay - Facilities	0	0	30,000	30,000	0
Total Capital Outlay	0	2,297	30,000	27,703	0
Total Expenses	36,805	114,777	369,500	254,723	76,865
Change of Net Assets	\$ 26,620	\$ 150,305	\$ 1,344,100	\$ 1,193,795	\$ 211,683



Town of Sorrento, LA
 Statement of Activities - Budget to Actual Restricted Fund Dept YTD (Expanded)
 As of September 30, 2024

Restricted Fund
 Fire

	Month Ended 09/30/2024 <small>Actual</small>	Year to Date 09/30/2024 <small>Actual</small>	Year Ending 06/30/2025 <small>Budget</small>	<small>Remaining budget</small>	Prior YTD 09/30/2023 <small>Actual</small>
Revenue					
Sales Tax Revenue					
Sales Tax Income	3,431	12,100	45,000	32,900	13,598
Total Sales Tax Revenue	3,431	12,100	45,000	32,900	13,598
Total Revenue	3,431	12,100	45,000	32,900	13,598
Expenses					
Personnel					
Salaries - Admin	2,651	2,652	18,000	15,348	0
Total Personnel	2,651	2,652	18,000	15,348	0
Repairs & Maintenance					
Vehicle Fuel	1,080	1,734	0	(1,734)	0
Total Repairs & Maintenance	1,080	1,734	0	(1,734)	0
Utilities					
Utilities - Electricity	1,093	2,244	0	(2,244)	0
Utilities - Other	330	1,884	27,000	25,116	6,703
Total Utilities	1,423	4,128	27,000	22,872	6,703
Total Expenses	5,154	8,514	45,000	36,486	6,703
Change of Net Assets	\$ (1,723)	\$ 3,586	\$ 0	\$ (3,586)	\$ 6,895

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Town of Sorrento, LA Statement of Activities - Budget to Actual Restricted Fund Dept YTD (Expanded) As of September 30, 2024

Restricted Fund Recreation

	Month Ended 09/30/2024	Year to Date 09/30/2024	Year Ending 06/30/2025		Prior YTD 09/30/2023
	Actual	Actual	Budget	Remaining budget	Actual
Revenue					
Sales Tax Revenue					
Sales Tax Income	3,431	12,100	45,000	32,900	13,598
Total Sales Tax Revenue	3,431	12,100	45,000	32,900	13,598
Lease Revenue					
Lease Income	2,000	6,400	25,000	18,600	7,600
Total Lease Revenue	2,000	6,400	25,000	18,600	7,600
Other Revenue					
Investment Income	447	1,376	0	(1,376)	0
Total Other Revenue	447	1,376	0	(1,376)	0
Total Revenue	5,878	19,876	70,000	50,124	21,198
Expenses					
Professional Services					
Contract Services	0	0	0	0	429
Engineering	0	5,568	0	(5,568)	0
Total Professional Services	0	5,568	0	(5,568)	429
Insurance					
Insurance - Liability	0	0	20,000	20,000	18,572
Insurance - Property & Bonds	9,688	9,689	0	(9,689)	0
Total Insurance	9,688	9,689	20,000	10,311	18,572
Repairs & Maintenance					
Building Maintenance & Repairs	0	55	0	(55)	0
Equipment Maintenance & Repairs	0	0	6,000	6,000	1,541
Systems Maintenance & Repairs	30	30	0	(30)	0
Total Repairs & Maintenance	30	85	6,000	5,915	1,541
Utilities					
Telephone	265	809	0	(809)	0
Utilities - Electricity	1,157	2,338	0	(2,338)	0
Utilities - Other	152	1,987	17,500	15,513	5,147
Total Utilities	1,574	5,134	17,500	12,366	5,147
Office Expense					
Office Supplies	0	157	0	(157)	0
Total Office Expense	0	157	0	(157)	0
Field Expense					
Field Supplies	254	236	3,000	2,764	624
Total Field Expense	254	236	3,000	2,764	624
Transfers Out					
Transfer to General Fund	0	0	24,600	24,600	0
Total Transfers Out	0	0	24,600	24,600	0
Total Expenses	11,546	20,869	71,100	50,231	26,313
Change of Net Assets	\$ (5,668)	\$ (993)	\$ (1,100)	\$ (107)	\$ (5,115)

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Town of Sorrento, LA Statement of Activities - Budget to Actual Restricted Fund Dept YTD (Expanded) As of September 30, 2024

Restricted Fund Senior Citizens

	Month Ended 09/30/2024	Year to Date 09/30/2024	Year Ending 06/30/2025		Prior YTD 09/30/2023
	Actual	Actual	Budget	Remaining budget	Actual
Revenue					
Sales Tax Revenue					
Sales Tax Income	3,431	12,100	45,000	32,900	13,596
Total Sales Tax Revenue	3,431	12,100	45,000	32,900	13,596
Other Revenue					
Investment Income	219	678	0	(678)	0
Total Other Revenue	219	678	0	(678)	0
Total Revenue	3,650	12,778	45,000	32,222	13,596
Expenses					
Program Expenses					
Senior Citizen Programs	2,240	6,696	42,500	35,804	6,440
Total Program Expenses	2,240	6,696	42,500	35,804	6,440
Total Expenses	2,240	6,696	42,500	35,804	6,440
Change of Net Assets	\$ 1,410	\$ 6,082	\$ 2,500	\$ (3,582)	\$ 7,156



Town of Sorrento, LA
 Statement of Activities - Budget to Actual Restricted Fund Dept YTD (Expanded)
 As of September 30, 2024

Restricted Fund
 Admin/General Government

	Month Ended	Year to Date	Year Ending		Prior YTD
	09/30/2024	09/30/2024	06/30/2025	06/30/2025	09/30/2023
	Actual	Actual	Budget	Remaining budget	Actual
Revenue					
Other Revenue					
Miscellaneous Income	0	0	500	500	30,076
Investment Income	0	0	500	500	15
Total Other Revenue	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>30,091</u>
Total Revenue	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>30,091</u>
Expenses					
Miscellaneous					
Miscellaneous	0	0	500	500	118
Total Miscellaneous	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>118</u>
Total Expenses	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>118</u>
Change of Net Assets	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 29,973</u>

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Town of Sorrento, LA Statement of Activities - Budget to Actual Utility Fund Dept YTD (Expanded) As of September 30, 2024

	Utility Fund Sewer				Prior YTD 09/30/2023 Actual
	Month Ended 09/30/2024 Actual	Year to Date 09/30/2024 Actual	Year Ending 06/30/2025 Budget	Remaining budget	
Revenue					
Other Revenue					
Late Fees & Penalties	94	324	0	(324)	0
Total Other Revenue	<u>94</u>	<u>324</u>	<u>0</u>	<u>(324)</u>	<u>0</u>
Utility Sales					
Utility Sales - Water	0	0	0	0	1,746
Utility Sales - Sewer	6,275	18,849	77,100	58,251	18,382
Utility Sales - Other/Return Fees	75	125	0	(125)	0
Total Utility Sales	<u>6,350</u>	<u>18,974</u>	<u>77,100</u>	<u>58,126</u>	<u>20,128</u>
Total Revenue	<u>6,444</u>	<u>19,298</u>	<u>77,100</u>	<u>57,802</u>	<u>20,128</u>
Expenses					
Professional Services					
Engineering	5,970	11,159	0	(11,159)	0
Total Professional Services	<u>5,970</u>	<u>11,159</u>	<u>0</u>	<u>(11,159)</u>	<u>0</u>
Repairs & Maintenance					
Equipment Maintenance & Repairs	900	900	0	(900)	0
Drainage Maintenance & Repairs	0	0	36,000	36,000	13,510
Systems Maintenance & Repairs	4,519	10,106	0	(10,106)	0
Total Repairs & Maintenance	<u>5,419</u>	<u>11,006</u>	<u>36,000</u>	<u>24,994</u>	<u>13,510</u>
Utilities					
Utilities - Electricity	1,335	2,852	0	(2,852)	0
Utilities - Other	88	1,589	18,000	16,411	4,107
Total Utilities	<u>1,423</u>	<u>4,441</u>	<u>18,000</u>	<u>13,559</u>	<u>4,107</u>
Field Expense					
Field Supplies	0	0	500	500	0
Total Field Expense	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>
Miscellaneous					
Miscellaneous	60	60	0	(60)	0
Total Miscellaneous	<u>60</u>	<u>60</u>	<u>0</u>	<u>(60)</u>	<u>0</u>
Capital Outlay					
Capital Outlay - Other	0	0	30,000	30,000	0
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Depreciation & Amortization					
Depreciation	6,250	18,750	75,000	56,250	18,125
Total Depreciation & Amortization	<u>6,250</u>	<u>18,750</u>	<u>75,000</u>	<u>56,250</u>	<u>18,125</u>
Transfers Out					
Transfer to General Fund	0	0	16,900	16,900	6,450
Total Transfers Out	<u>0</u>	<u>0</u>	<u>16,900</u>	<u>16,900</u>	<u>6,450</u>
Total Expenses	<u>19,122</u>	<u>45,416</u>	<u>176,400</u>	<u>130,984</u>	<u>42,192</u>



Town of Sorrento, LA
 Statement of Activities - Budget to Actual Utility Fund Dept YTD (Expanded)
 As of September 30, 2024

Utility Fund
 Sewer

Month Ended 09/30/2024	Year to Date 09/30/2024	Year Ending 06/30/2025		Prior YTD 09/30/2023	
Actual	Actual	Budget	Remaining budget	Actual	
Change of Net Assets	\$ (12,678)	\$ (26,118)	\$ (99,300)	\$ (73,182)	\$ (22,064)

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Town of Sorrento, LA Statement of Activities - Budget to Actual Utility Fund Dept YTD (Expanded) As of September 30, 2024

	Utility Fund Garbage				Prior YTD 09/30/2023 Actual
	Month Ended 09/30/2024 Actual	Year to Date 09/30/2024 Actual	Year Ending 06/30/2025 Budget	Remaining budget	
Revenue					
Other Revenue					
Miscellaneous Income	0	25	0	(25)	0
Investment Income	7	11	0	(11)	0
Late Fees & Penalties	196	568	0	(568)	0
Total Other Revenue	203	604	0	(604)	0
Utility Sales					
Utility Sales - Garbage	14,056	41,441	162,500	121,059	40,333
Utility Sales - Other/Return Fees	125	575	0	(575)	0
Total Utility Sales	14,181	42,016	162,500	120,484	40,333
Total Revenue	14,384	42,620	162,500	119,880	40,333
Expenses					
Professional Services					
Contract Services	11,313	34,537	155,000	120,463	38,205
Total Professional Services	11,313	34,537	155,000	120,463	38,205
Office Expense					
Postage	218	635	0	(635)	0
Total Office Expense	218	635	0	(635)	0
Total Expenses	11,531	35,172	155,000	119,828	38,205
Change of Net Assets	\$ 2,853	\$ 7,448	\$ 7,500	\$ 52	\$ 2,128



Town of Sorrento, LA
 Statement of Activities - Budget to Actual Utility Fund Dept YTD (Expanded)
 As of September 30, 2024

	Utility Fund Admin/General Government				
	Month Ended 09/30/2024	Year to Date 09/30/2024	Year Ending 06/30/2025		Prior YTD 09/30/2023
	Actual	Actual	Budget	Remaining budget	Actual
Revenue					
Franchise Tax Revenue					
Franchise - Other	0	1,673	7,000	5,327	0
Total Franchise Tax Revenue	0	1,673	7,000	5,327	0
Other Revenue					
Investment Income	0	5	200	195	3,327
Late Fees & Penalties	0	0	3,500	3,500	951
Total Other Revenue	0	5	3,700	3,695	4,278
Utility Sales					
Utility Sales - Other/Return Fees	0	0	1,500	1,500	675
Total Utility Sales	0	0	1,500	1,500	675
Total Revenue	0	1,678	12,200	10,522	4,953
Expenses					
Office Expense					
Office Supplies	0	0	750	750	426
Postage	0	0	2,500	2,500	587
Dues & Subscriptions	0	0	1,500	1,500	0
Bank Fees	0	0	150	150	0
Total Office Expense	0	0	4,900	4,900	1,013
Total Expenses	0	0	4,900	4,900	1,013
Change of Net Assets	\$ 0	\$ 1,678	\$ 7,300	\$ 5,622	\$ 3,940