

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF SORRENTO, TUESDAY, MAY 10, 2022, 6:00 P.M., SORRENTO COMMUNITY CENTER, SORRENTO, LOUISIANA

Members Present:

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

Mayor: Christopher Guidry

Town Clerk: Paige K. Robert

Motion by Councilman Randy Anny and seconded by Councilman Chad Dominique to approve the minutes of the meeting of the mayor and council taken Tuesday, April 12, 2022. 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 Jacob Waguespack from Faulk and Winkler to the Mayor and Council for the month of March 2022. A copy is available at the town hall for review.

Mayor Guidry opened the public hearing to discuss ORDINANCE #22-04, An ordinance amending the 2022 Budget and adopting the 2023 Operating Budget of Revenues and Expenditures.

Mayor Guidry closed the public hearing.

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to adopt ordinance #22-04. Motion carried. Vote as follows:

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

NAYS: None

BUDGET ADOPTION

ORDINANCE 22-04

An ordinance amending the 2022 Budget and adopting the 2023 Operating Budget of Revenues and Expenditures.

SECTION 1. The 2021 Operating Budget for the year ending June 30, 2022 (as attached) is amended, as summarized for all funds and the 2023 Operating Budget for the year then ending (as attached) is adopted, as follows:

	2022		2023	
	Original	Adjustment	Budget	Budget
Revenues:				
Taxes	\$ 840,000	192,000	\$ 1,032,000	\$ 938,000
Intergovernmental	6,000	228,325	234,325	10,000
Charges for services	222,500	40,000	262,500	275,900
License and permits	101,300	(100)	101,200	101,200
Fines	4,000	-	4,000	3,000
Proceeds – capital lease	100,000	(100,000)	-	-
Proceeds – sale of capital assets	-	20,000	20,000	-
Other	4,550	(3,875)	675	600
Total revenues & other sources	\$ 1,278,350	\$ 376,350	\$ 1,654,700	\$ 1,328,700
Expenditures:				
General government	\$ 228,100	\$ 52,600	\$ 280,700	\$ 286,500
Public safety:				
Police	366,500	2,500	369,000	394,000
Fire	32,500	6,000	38,500	35,000

Highway and streets	448,000	(62,600)	385,400	278,100
Recreation	22,300	9,900	32,200	29,200
Senior citizens	30,000	-	30,000	30,000
Utility operations	284,450	206,800	491,250	310,500

Total expenditures	\$ 1,411,850	\$ 215,200	\$ 1,627,050	\$ 1,363,300
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SECTION 2. The amendment of the 2022 and the adoption of the 2023 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 2023 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 May 10, 2022 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 April 12, 2022, by Councilman Randy Anny. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Chad Domingue, seconded by Councilman Randy Anny, a record vote was had as follows:

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

NAYS: None

ABSTAINED: None

ABSENT: None

And this ordinance was passed on the 10th day of May 2022.

Mayor Guidry opened the public hearing to discuss ORDINANCE #22-05, An Ordinance to establish the fixed annual compensation for the appointed Town Clerk of the Town of Sorrento.

Mayor Guidry closed the public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to adopt ordinance #22-05. Motion carried. Vote as follows:

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

NAYS: None

ORDINANCE 22-05

An Ordinance to establish the fixed annual compensation for the appointed Town Clerk of the Town of Sorrento.

SECTION 1. The Town Council established the fixed annual compensation of the Town's appointed Town Clerk by Ordinance 22-05.

SECTION 2. The Town Council may, by ordinance, amend the established fixed annual compensation amounts in accordance with R.S. 33:404.1 and wishes to increase the compensation of the Town Clerk who is an appointed official.

SECTION 3. Be it ordained by the Sorrento Town Council that an annual increase in fixed annual compensation for the Town Clerk as follows:

	<u>Annual Increase</u>	<u>Annual Compensation</u>
Town of Sorrento, Town Clerk	\$2,055	\$43,100

Whereas, said proposed fixed annual compensation increase was duly set, after proper notice to the public, during a public hearing which was held on May 10, 2022, as required by R.S. 33:406 and shall be effective July 1, 2022, upon rightful passage by the Town of Sorrento.

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

This ordinance having been submitted to a vote; the vote thereon was as follows:

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

Nays: None

Absent: None

And this ordinance was passed on the 10th day of May 2022. I further certify that the above is a true and correct copy of the Ordinance adopted and actions taken by the Town of Sorrento, Louisiana, through its Mayor and Town Council during the public hearing and Town Council meeting held on May 10, 2022.

Councilman Randy Anny introduced Ordinance 22-06, An Amendment to Section 17-2060, Drainage Studies: Placement of Fill. Items G.2.b. and G.4 to read as follows:

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

G.2.b

i. No more than 36" of fill shall be placed in order to elevate any structure without additional consideration.

ii. Fill shall be limited to the foundation of the structure(s) and shall not extend more than 36" horizontally beyond the limits of the foundation before it begins to slope.

iii. If more than 36" around the perimeter is desired, then the applicant shall submit a set of drawings stamped and sealed by a licensed engineer that depicts how the additional fill, greater than 36", around the structure(s) is mitigated by storm water ponds and /or swales.

G.

4. For a Minor or Major Subdivision. On tracts of land being utilized for a minor or major subdivision, where a master storm water plan is to be designed and constructed, an average of 24" of fill may be placed in the areas where residential lots are to be placed. A public hearing was called for the next regular meeting of the mayor and council on Tuesday, June 14, 2022, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Upon recommendation from Planning and Zoning Commission, Motion by Councilman Randy Anny and seconded by Councilman Chad Dominique Upon recommendation from Planning and Zoning Commission, to approve the Construction Plans and Preliminary Plat submitted by Quality Engineering & Surveying, LLC for Gatlin Land and Cattle (Orange Grove Subdivision) with the following contingencies:

1. The \$100,000 debt owed to the Town of Sorrento for Fire and Police Protection to be settled before Construction Plans and Final Plat will be signed by Planning and Zoning Chairman and Mayor.
2. Add to plat:
INFRASTRUCTURE DEVELOPMENT DISTRICT:
The roads, streets and drainage infrastructure shown on this plat are subject to an infrastructure development district created by ordinance of the Sorrento Town Council in accordance with the

provisions set forth in LA. R.S. 33:4690.13. The Creation of this district will result in a special ad valorem tax being assessed against all property located on this plat. Said tax shall be used for the maintenance of the public streets, street lighting and drainage infrastructure placed on the property identified on this plat.

Pending approval of the Louisiana State Legislature.

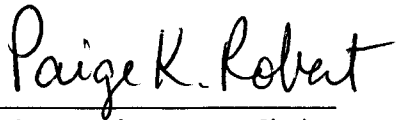
3. Will need to resubmit preliminary plat that depicts the changes that Ricky Compton and Quality Engineering's Joe Labbe discussed via email in July and August of 2021 regarding the Sand Volleyball and Playground areas on the plat.
4. Add to plat:
Construction of sidewalks in original phase 1 of Orange Grove subdivision (page 52A in construction plans)

Motion carried. Vote as follows:

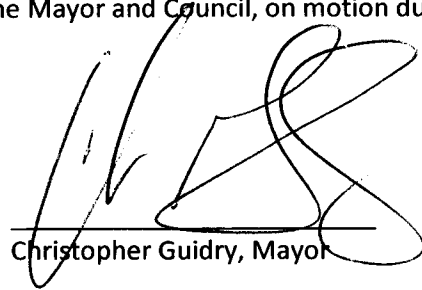
YEAS: Randy Anny, Chad Domingue, Wanda Bourgeois Darnell Gilbert, Duane Humphrey

NAYS: None

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



Paige K. Robert, Town Clerk



Christopher Guidry, Mayor

Sorrento
LOUISIANA

2023 OPERATING BUDGET

TOWN OF SORRENTO, LOUISIANA

TABLE OF CONTENTS

June 30, 2023

<u>Description</u>	<u>Page</u>
Budget message	2-3
Annual report on the budget	4-5
Individual fund budgets:	
General Fund:	
Summary	6
Revenue detail	7
Expenditure detail	8-10
Restricted Fund	11
Proprietary Fund - Utility Fund	12
Capital outlay budget - 2022/2023	13

Sorrento[®]

LOUISIANA

May 10, 2022

BUDGET MESSAGE

To the Citizens of the Town of Sorrento,

Enclosed is the 2023 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, 2023, the definition of a balanced budget.

The summary on pages 4 and 5 shows that expenditures and financing uses for all funds of \$1,363,300 will be funded with budgeted revenues and other financing sources of \$1,328,700. The projected deficit of \$34,600 includes road and drainage system maintenance of \$50,000, capital outlay expenditures of \$30,000 and depreciation expense recognized on the Town’s sewer system of \$85,000. 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 57% of the total projected 2023 revenues. Projected sales tax revenues are budgeted to decrease by 10% when compared to projected 2022 sales tax revenues. Interfund transfers in 2023 include \$26,200 from the Restricted Fund and Utilities Fund to the General Fund to assist with personnel costs.

Expenditures

Total expenditures are budgeted to decrease by approximately \$263,750. Of this amount, \$110,000 is related to a decrease in engineering cost related to the potential expansion of the Town's sewer system and an increase in policing contract which Ascension Parish Sheriff's Office of \$25,000. Additionally, highway and streets expenditures are projected to decrease by \$107,300, attributable to a decrease in engineering costs and equipment purchases. General governmental expenditures are expected to stay relatively flat for the year ending June 30, 2023.

The 2023 operating budget includes various capital purchases which represents expenditures that the Town will incur for a new time keeping software and related equipment, security enhancements and replacement of equipment related to the sewer treatment system.

Conclusion

Council members Chad Domingue (Mayor Pro-Tem), Randy Anny, Wanda Bourgeois, Darnell Gilbert, Duane Humphrey 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,

Christopher Guidry

Christopher Guidry,
Mayor

TOWN OF SORRENTO, LOUISIANA
 ANNUAL REPORT ON THE BUDGET
 (R.S. 39:1316)
 June 30, 2023

2023

BUDGET YEAR

	GENERAL FUND	RESTRICTED FUND	UTILITY FUND	TOTAL BUDGET
\$	650,000	\$ 105,000	\$ -	\$ 755,000
	105,000	-	-	105,000
	75,000	-	-	75,000
	3,000	-	-	3,000
	10,000	-	-	10,000
	1,000	-	-	1,000
	100,000	-	-	100,000
	200	-	-	200
	3,000	-	-	3,000
	10,300	25,000	240,600	275,900
	100	500	-	600
\$	957,600	\$ 130,500	\$ 240,600	\$ 1,328,700

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, 2023

2023

BUDGET YEAR

	<u>GENERAL FUND</u>	<u>RESTRICTED FUND</u>	<u>UTILITY FUND</u>	<u>TOTAL BUDGET</u>
<u>Estimated expenditures:</u>				
General government	\$ 286,500	\$ -	\$ -	\$ 286,500
Public safety:				
Police	394,000	-	-	394,000
Fire	-	35,000	-	35,000
Highway and streets	278,100	-	-	278,100
Recreation	-	29,200	-	29,200
Senior citizens	-	30,000	-	30,000
Utility	-	-	310,500	310,500
Total estimated expenditures	<u>958,600</u>	<u>94,200</u>	<u>310,500</u>	<u>1,363,300</u>
Operating surplus (deficit) before other financing sources (uses)	(1,000)	36,300	(69,900)	(34,600)
<u>Estimated other financing sources (uses):</u>				
Transfer to General Fund - Personnel	<u>26,200</u>	<u>(13,100)</u>	<u>(13,100)</u>	<u>-</u>
Operating surplus (deficit)	25,200	23,200	(83,000)	(34,600)
Estimated beginning fund balance	<u>684,517</u>	<u>152,342</u>	<u>702,534</u>	<u>1,539,393</u>
Estimated ending fund balance	<u>\$ 709,717</u>	<u>\$ 175,542</u>	<u>\$ 619,534</u>	<u>\$ 1,504,793</u>

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND SUMMARY
June 30, 2023

	2022				2023				% CHANGE 2023 2020 PROPOSED VS. 2021 PROJECTED	
	COMPLETED 2019	COMPLETED 2020	COMPLETED 2021	ORIGINAL ADOPTED	ACTUAL FEB 2022	ESTIMATED REMAINING	TOTAL ESTIMATED	JUNE AMENDMENT		PROPOSED BUDGET
REVENUES										
Taxes	\$ 540,333	\$ 575,928	\$ 629,503	\$ 575,000	\$ 544,808	\$ 245,164	\$ 789,972	\$ 150,000	\$ 725,000	37%
Sales and use	89,685	94,071	104,138	92,500	81,333	38,633	119,966	12,500	105,000	30%
Franchise	63,596	67,619	84,406	72,000	77,716	-	77,716	5,500	77,500	8%
Ad valorem	2,649	3,423	3,037	3,000	1,559	780	2,339	-	3,000	22%
Beer	2,627	6,152	3,355	4,000	2,011	1,006	3,017	(1,000)	3,000	-25%
Fines	104,858	98,157	104,221	101,300	79,245	39,623	118,868	23,325	101,200	17%
Licenses and permits	28,883	23,026	77,770	6,000	10,980	-	10,955	23,000	34,500	83%
In governmental	11,460	11,675	22,439	11,500	28,093	1,718	29,811	71	100	159%
Investment income	521	367	37	500	53	18	71	(500)	-	-46%
Miscellaneous	205	95	373	500	-	-	-	-	-	-100%
Total revenues	844,817	880,513	1,029,279	866,300	825,798	326,940	1,152,713	212,425	1,078,625	25%
EXPENDITURES										
Current function:										
General government	289,854	258,765	317,795	264,300	190,521	73,779	264,300	16,400	280,700	6%
Public safety	365,061	365,928	368,899	366,500	243,885	121,943	367,880	2,500	369,000	1%
Highway and streets	352,523	321,304	347,664	411,700	178,777	232,923	411,700	(26,300)	385,400	-6%
Total expenditures	987,438	945,997	1,034,358	1,042,500	613,183	428,644	1,043,680	(7,400)	1,035,100	-1%
Excess of expenditures over revenue	(142,621)	(65,484)	(5,079)	(176,200)	212,615	(101,704)	109,034	219,825	43,525	-125%
OTHER FINANCING SOURCES										
Proceeds from sale of capital assets	-	-	28,840	-	20,824	-	20,824	20,000	20,000	100%
Proceeds from sale of right of way	-	175,000	-	-	-	-	-	-	-	100%
Proceeds from capital lease	-	-	-	100,000	75,000	25,000	100,000	(100,000)	-	-100%
Transfer from Restricted Fund - Personnel	12,733	14,800	14,800	14,700	9,800	4,900	14,700	(4,000)	14,700	0%
Transfer from Restricted Fund - Debt service	6,000	6,000	6,000	4,000	-	4,000	4,000	(4,000)	-	-100%
Transfer from Restricted Fund - Public Safety	-	15,556	-	-	-	-	-	-	-	100%
Transfer from Utility Fund - Personnel	-	14,500	14,800	14,700	9,800	4,900	14,700	(4,000)	14,700	0%
Transfer from Utility Fund - Debt service	16,300	6,000	6,000	4,000	-	4,000	4,000	(4,000)	-	-100%
Total other financing sources	35,033	231,856	70,440	137,400	115,424	42,800	158,224	(88,000)	49,400	-64%
Excess (deficit) of revenues and other financing sources over expenditures	(107,588)	166,372	65,361	(38,800)	328,039	(58,904)	267,258	131,825	92,925	-340%
FUND BALANCE										
Beginning of year	467,447	359,859	526,231	591,592	591,592	591,592	591,592	591,592	591,592	
End of year	\$ 359,859	\$ 526,231	\$ 591,592	\$ 552,792	\$ 552,792	\$ 684,517	\$ 684,517	\$ 684,517	\$ 709,717	

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND REVENUES
June 30, 2023

	2022							2023			
	COMPLETED	COMPLETED	COMPLETED	ACTUAL	ESTIMATED	TOTAL	JUNE	AMENDED	% CHANGE		
	2019	2020	2021	FEB 2022	REMAINING	ESTIMATED	AMENDMENT	BUDGET	ORIGINAL VS PROPOSED		
REVENUES											
Taxes											
Sales and use	\$ 540,333	\$ 575,928	\$ 629,503	\$ 544,808	\$ 245,164	\$ 789,972	\$ 150,000	\$ 725,000	26%	\$ 650,000	-10%
Franchise	89,685	94,071	104,138	81,333	38,633	119,966	12,500	105,000	30%	105,000	0%
Ad valorem	63,596	67,619	84,406	77,716	-	77,716	5,500	77,500	8%	75,000	-3%
Beer	2,649	3,423	3,037	1,359	780	2,339	-	3,000	-22%	3,000	0%
Fines											
Court costs	821	1,040	840	330	165	495	(500)	500	-50%	500	0%
Fines	1,806	5,112	2,515	1,681	841	2,522	(500)	2,500	-16%	2,500	0%
Licenses and permits											
Beer & liquor	1,145	1,135	706	1,364	682	2,046	-	1,000	165%	1,000	0%
Occupational	103,563	96,697	103,340	77,481	38,741	116,222	-	100,000	0%	100,000	0%
Permits	150	325	175	400	200	600	-	200	0%	200	0%
Intergovernmental											
State tourism grant	12,500	12,428	10,989	10,325	-	10,300	4,325	10,325	72%	10,000	-3%
State LGAP grant	15,457	-	40,239	-	-	-	19,000	19,000	100%	-	-100%
FEMA public assistance grant	926	10,598	26,542	655	-	655	-	-	100%	-	0%
Charges for services											
Grass cutting	10,310	10,310	10,310	5,155	1,718	6,873	-	10,300	0%	10,300	0%
Planning & zoning fees	1,150	1,365	12,129	22,938	-	22,938	23,000	24,200	1812%	-	-100%
Interest income	521	367	37	53	18	71	(400)	100	-86%	100	0%
Miscellaneous	205	95	373	-	-	-	(500)	-	-100%	-	0%
Total revenues	\$ 844,817	\$ 880,513	\$ 1,029,279	\$ 825,798	\$ 326,940	\$ 1,152,713	\$ 212,425	\$ 1,078,625	25%	\$ 957,600	-11%

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND EXPENDITURES
June 30, 2023

	2022				2023				% CHANGE 2020 PROPOSED VS. 2021 PROJECTED			
	COMPLETED 2019	COMPLETED 2020	COMPLETED 2021	ORIGINAL ADOPTED	ACTUAL FEB 2022	ESTIMATED REMAINING	TOTAL ESTIMATED	JUNE AMENDMENT		AMENDED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	
												2019
EXPENDITURES												
General government												
Payroll												
Administrative	\$ 114,204	\$ 99,080	\$ 98,908	\$ 103,000	\$ 69,049	\$ 34,525	\$ 103,574	\$ -	\$ 103,000	1%	\$ 107,000	4%
Social Security	7,091	6,157	6,129	6,400	4,935	2,468	7,403	-	6,400	16%	8,200	28%
Medicare	1,638	1,440	1,433	1,500	1,001	501	1,502	-	1,500	0%	1,500	0%
Processing fees - QuickBooks	2,136	3,010	2,510	2,600	1,619	810	2,429	(100)	2,500	-7%	2,500	0%
Insurance												
Liability	12,650	9,731	10,479	12,000	4,926	2,463	7,389	-	12,000	-38%	12,000	0%
Property & bonds	2,483	2,483	2,382	3,000	2,624	1,312	3,936	-	3,000	31%	3,000	0%
Workers comp	2,330	3,238	2,005	2,500	1,149	575	1,724	(500)	2,000	-31%	2,000	0%
Office												
Repair & maintenance	5,657	4,886	7,216	5,000	6,083	3,042	9,125	5,000	10,000	82%	7,500	-25%
Utilities	6,156	7,425	8,461	9,500	2,520	1,160	3,480	(1,500)	8,000	-61%	8,000	0%
Supplies	13,959	8,534	9,991	8,500	7,936	3,968	11,904	3,500	12,000	40%	10,000	-17%
Telephone & communications	2,736	2,766	2,814	2,800	1,895	948	2,843	-	2,800	2%	2,800	0%
Planning & zoning - operating	875	755	9,562	1,000	1,582	791	2,373	1,500	2,500	137%	1,000	-60%
Dues	1,043	1,248	1,248	1,500	1,158	579	1,737	-	1,500	16%	1,500	0%
Other	5,293	2,124	494	500	260	130	390	-	500	-22%	500	0%
Professional services												
Attorney fees	17,780	14,331	21,191	17,500	9,250	4,625	13,875	(2,500)	15,000	-21%	15,000	0%
Accounting fees	51,385	58,275	56,010	55,000	42,630	21,315	63,945	5,000	60,000	16%	60,000	0%
Building inspector/planning official	7,050	2,450	4,925	2,500	2,825	1,413	4,238	2,000	4,500	70%	5,000	11%
IT Services	9,161	11,933	9,234	6,000	7,119	3,560	10,679	4,000	10,000	78%	6,000	-40%
Other	4,470	4,208	5,007	-	1,970	985	2,955	2,000	2,000	100%	-	-
Conventions & training	3,078	3,869	223	4,000	-	-	-	(4,000)	-	-100%	4,000	100%
Tourism & promotion	16,626	7,273	17,123	6,500	12,874	6,437	19,311	5,500	12,000	197%	10,000	-17%
Public notice fees	-	1,264	-	1,500	2,315	1,158	3,473	1,500	3,000	132%	3,000	0%
Capital outlay - equipment	-	-	-	10,000	-	-	-	(10,000)	-	-100%	10,000	100%
Capital outlay - buildings	-	-	32,370	-	-	-	-	-	-	0%	-	0%
Bank fee	-	1,037	5,234	1,000	4,184	1,395	5,579	4,500	5,500	458%	5,500	0%
Miscellaneous	2,033	1,248	2,846	500	817	272	1,089	500	1,000	118%	500	-50%
Total general government	\$ 289,854	\$ 258,765	\$ 317,795	\$ 264,300	\$ 190,521	\$ 73,779	\$ 264,300	\$ 16,400	\$ 280,700	6%	\$ 286,500	2%

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND EXPENDITURES
June 30, 2023

	2022				2023							
	COMPLETED 2019	COMPLETED 2020	COMPLETED 2021	ORIGINAL ADOPTED	ACTUAL FEB 2022	ESTIMATED REMAINING	TOTAL ESTIMATED	JUNE AMENDMENT	AMENDED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	PROPOSED	% CHANGE 2020 PROPOSED VS. 2021 PROJECTED
Public safety												
Police												
Payroll												
Judge's supplemental pay	\$ 2,991	\$ 3,124	\$ 6,149	\$ 3,000	\$ 732	\$ 366	\$ 2,950	\$ -	\$ 3,000	-2%	\$ 3,000	0%
Judge's retirement	1,158	1,222	1,268	1,200	2,064	1,032	3,096	1,800	3,000	158%	3,000	0%
Operating												
Contract expense	353,833	354,061	354,061	355,000	235,888	117,944	353,832	-	355,000	0%	380,000	7%
Telephone	5,475	5,533	5,627	5,500	3,789	1,895	5,684	200	5,700	3%	5,700	0%
Utilities	1,604	1,988	1,794	1,800	1,184	592	1,776	500	1,800	-1%	1,800	0%
Other	-	-	-	-	228	114	342	500	500	100%	500	0%
Total public safety	\$ 365,061	\$ 365,928	\$ 368,899	\$ 366,500	\$ 243,885	\$ 121,943	\$ 367,680	\$ 2,500	\$ 369,000	1%	\$ 394,000	7%

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND EXPENDITURES
June 30, 2023

	2022				2023				% CHANGE 2020 PROPOSED VS. 2021 PROJECTED		
	COMPLETED 2019	COMPLETED 2020	COMPLETED 2021	ORIGINAL ADOPTED	ACTUAL FEB 2022	ESTIMATED REMAINING	TOTAL ESTIMATED	JUNE AMENDMENT		AMENDED BUDGET	PROPOSED
Highways and streets											
Payroll											
Maintenance	\$ 118,408	\$ 118,225	\$ 100,617	\$ 118,000	\$ 60,920	\$ 30,460	\$ 91,380	\$ (18,000)	\$ 100,000	\$ 110,000	10%
Social security	7,390	7,266	6,235	7,700	3,122	1,561	4,683	-	7,700	8,400	9%
Medicare	1,728	1,699	1,458	1,700	883	442	1,325	-	1,700	1,700	0%
Insurance											
Auto	1,304	1,839	2,112	1,800	2,337	1,169	3,506	1,700	3,500	2,000	-43%
Liability	7,850	8,338	11,362	9,500	6,181	3,091	9,272	-	9,500	9,500	0%
Tractors	2,956	2,998	3,802	3,000	-	-	-	1,000	4,000	4,000	0%
Workers comp	8,872	12,448	8,018	9,500	4,616	2,308	6,924	(1,500)	8,000	8,500	6%
Fuel	13,994	12,266	11,298	1,000	12,046	6,023	18,069	17,000	18,000	15,000	-17%
Equip maint & repairs	36,615	37,825	47,615	15,000	17,666	8,833	26,499	10,000	25,000	10,000	-60%
Supplies	15,525	17,356	22,137	15,000	13,893	6,947	20,840	5,000	20,000	15,000	-25%
Telephone	2,206	3,936	2,296	3,000	1,461	731	2,192	(500)	2,500	2,500	0%
Utilities	3,259	2,394	2,647	2,500	1,760	880	2,640	-	2,500	2,500	0%
Street lights	26,845	31,602	28,315	32,000	17,110	8,555	25,665	(2,000)	30,000	30,000	0%
Engineering fees	26,778	17,302	22,604	18,000	36,782	18,391	55,173	35,000	53,000	9,000	-83%
Animal control	16,175	3,750	-	-	-	-	-	-	-	-	0%
Road maint & repairs	2,001	1,200	-	25,000	-	-	-	-	25,000	25,000	0%
Drainage maint & repairs	-	-	-	25,000	-	-	-	-	25,000	25,000	0%
Debt service - lease payments	37,717	39,345	37,717	24,000	-	-	-	(24,000)	-	-	0%
Capital outlay - equipment	2,900	1,515	39,431	100,000	-	-	-	(50,000)	50,000	-	-100%
Total highway and streets	\$ 332,523	\$ 321,304	\$ 347,664	\$ 411,700	\$ 178,777	\$ 232,923	\$ 411,700	\$ (26,300)	\$ 385,400	\$ 278,100	-28%

Total general fund expenses

\$ 987,438	\$ 945,997	\$ 1,034,358	\$ 1,042,500	\$ 613,183	\$ 428,644	\$ 1,043,680	\$ (7,400)	\$ 1,035,100	\$ 958,600	\$ -	-7%
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TOWN OF SORRENTO, LOUISIANA
RESTRICTED FUND
June 30, 2023

	2022				2023				% CHANGE 2020 PROPOSED VS 2021 PROJECTED
	2020		2021		2022		2023		
	COMPLETED	COMPLETED	COMPLETED	ACTUAL	ESTIMATED	TOTAL	JUNE	AMENDED	
2019	2020	2021	FEB 2022	REMAINING	ESTIMATED	AMENDMENT	BUDGET	PROPOSED	
REVENUES									
Sales Tax									
Fire department	31,772	33,878	37,029	32,048	14,422	8,000	40,500	35,000	25%
Recreation	31,772	33,878	37,029	32,048	14,422	8,000	40,500	35,000	25%
Senior citizens	31,773	33,879	37,029	32,048	14,422	8,000	40,500	35,000	25%
Rental income - CC	17,826	13,750	13,050	23,745	8,904	15,000	25,000	25,000	150%
Grant - CC	-	-	345,500	-	-	-	-	-	0%
Interest	3,427	2,376	146	2	1	3	-	-	-100%
Other	400	420	-	340	128	(3,000)	500	500	25%
Total revenues	116,970	118,181	469,784	120,231	52,297	36,100	147,000	130,500	33%
EXPENSES									
Restricted									
Recreation									
Capital outlay - CC	29,789	35,309	450,536	-	-	-	-	-	0%
Insurance - CC	-	4,655	4,804	5,920	2,960	1,000	6,000	6,000	78%
Utilities - CC	-	-	927	9,208	4,604	1,000	13,000	14,000	15%
Supplies - CC	-	-	-	768	384	400	1,200	1,200	44%
Maintenance & repairs - CC	24,484	17,977	32,008	4,312	2,156	3,500	7,500	7,500	62%
Engineering	-	-	-	2,514	1,257	4,000	4,000	-	100%
Senior citizens	34,906	30,114	33,489	20,517	10,259	-	30,000	30,000	3%
Fire department	-	-	-	12,051	6,026	6,000	18,000	18,000	51%
Personnel reimbursement	47,058	44,412	49,356	31,045	15,523	-	20,500	17,000	127%
Operating expenses	-	-	8,550	-	-	-	-	-	0%
Hydrant maintenance	512	147	1,242	387	194	-	500	500	16%
Christmas Program	-	-	154	-	-	-	-	-	0%
Other	-	-	-	-	-	-	-	-	0%
Total expenses	136,749	132,614	581,066	86,722	43,361	15,900	100,700	94,200	19%
TRANSFER OUT - GF	(18,733)	(36,356)	(20,800)	(9,800)	(4,900)	4,000	(14,700)	(13,100)	-21%
Excess (deficit) of revenues and other financing sources over expenditures	(38,512)	(50,789)	(132,082)	23,709	4,036	24,200	31,600	23,200	327%
FUND BALANCE									
Beginning of year	342,125	303,613	252,824	120,742	120,742			152,342	
End of year	303,613	252,824	120,742	128,142			152,342	175,542	

PROPRIETARY FUND - UTILITY FUND
June 30, 2023

	2022				2023		% CHANGE 2020 PROPOSED VS. 2021 PROJECTED
	COMPLETED		ACTUAL		AMENDED		
	2020	2021	FEB 2022	ESTIMATED	BUDGET	PROPOSED	
REVENUES							
Charges for services							
Garbage	\$ 118,810	\$ 130,371	\$ 89,894	\$ 44,947	\$ 134,841	\$ 5,000	\$ 158,500
Garbage - return fee	1,600	1,300	925	463	1,388	-	1,000
Sewer	55,415	58,012	41,447	20,724	62,171	2,000	71,100
Water franchise fees	5,407	5,648	5,047	2,524	7,571	1,000	6,500
Bad debt write offs	-	-	(5,712)	(2,856)	(8,568)	-	-
Penalties	3,778	3,362	2,413	1,207	3,620	-	3,500
Total revenues	185,010	193,766	196,190	134,014	201,021	8,000	240,600
General & administrative							
Billing supplies	536	750	377	189	566	-	1,000
Postage	1,766	1,663	1,473	737	2,210	1,000	2,000
Dues and memberships	1,160	1,170	1,328	664	1,992	-	2,000
Sewer							
System maintenance	39,491	26,115	72,155	36,078	108,233	75,000	30,000
Utilities - electricity	6,662	6,460	9,044	4,522	13,566	4,000	13,500
Supplies	2,331	2,463	(17)	(9)	(26)	(1,000)	-
Sundry	115	-	-	-	-	-	-
Fire hydrants maint fees	8,550	-	-	-	-	-	-
Engineering	12,009	9,070	7,654	3,827	11,481	110,000	9,000
Grant consultant	-	-	-	-	-	(2,000)	18,000
Other	2,117	1,963	-	-	-	-	-
Garbage							
Garbage service	113,643	120,794	86,330	43,165	129,495	15,000	130,000
Other	155	200	1,550	-	-	-	-
Depreciation	80,779	61,673	63,149	28,334	85,001	-	85,000
Total expenses	269,314	231,801	247,369	117,506	352,517	202,000	290,500
Net income (loss)	(84,304)	(38,035)	(51,179)	(82,492)	(151,496)	(194,000)	(49,900)
Other income (expenses)							
Interest and other income	263	258	110	50	75	(75)	-
Loss on disposal	(172,389)	(142,566)	-	-	-	-	-
Bank service charges	(450)	-	(115)	(58)	(173)	-	-
Capital grants	144,455	31,519	9,746	-	-	205,000	-
Capital outlay	-	-	-	-	-	-	(20,000)
Total non-operating income	(28,121)	(110,789)	9,856	(82,118)	(98)	204,925	(20,000)
Excess revenue over (under) expenditures	(112,425)	(148,824)	(41,323)	(18,879)	(151,593)	10,925	(69,900)
OTHER FINANCING SOURCES							
TRANSFER OUT - GF							
Net income (loss) transferred to retained earnings	(16,300)	(20,500)	(20,800)	(4,900)	(14,700)	4,000	(13,100)
FUND BALANCE							
Beginning of year	(128,725)	(169,324)	(62,123)	(106,800)	(55,431)	14,925	(83,000)
End of year	1,160,581	1,031,856	862,532	800,409	800,409	800,409	702,534
	\$ 1,031,856	\$ 862,532	\$ 800,409	\$ 693,609	\$ 619,534	\$ 619,534	\$ 619,534

**Town of Sorrento
Capital outlay budget - 2022/2023**

	Mayor's Proposed Budget	Grant Funding
General fund:		
Admin:		
Time clock system	\$ 5,000	\$ -
Security enhancements	5,000	-
	\$ 10,000	\$ -
	10,000	-
Sewer:		
Equipment replacement - contingency	\$ 20,000	\$ -
	-	-
	-	-
	20,000	-
	20,000	-
Total capital outlay expenses	\$ 30,000	\$ -
Net paid by the Town		\$ 30,000

Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022
Veh. Accidents	22	8	17	19				
Burglaries	1	1	0	0				
Thefts	4	6	1	3				
Armed Robbery	0	0	0	0				
Simple Robbery	0	0	0	0				
Alarms	5	6	8	6				
Narcotics	1	1	1	1				
Shooting	0	0	0	0				
Total Service C	146	96	104	81				
SCO/Loud Musi	0	1	0	0				

Traffic Citations	8	7	12	11				
Adult Arrests	0	5	3	8				

Cpt. Roosevelt Hampton

 Cpt. Roosevelt Hampton

Row Labels	Count of Incident Number
911 Investigation	3
Accident	19
Alarm	6
Animal Complaint	2
Assault	1
Assist	2
Check on Welfare	1
Civil Dispute	3
Damage to Property	2
Disturbance	9
Escort	1
Narcotics	1
School Walk Thru	6
Suicide Investigation	1
Suspicious Person/Vehicle	6
Theft	3
Traffic Incident	13
Trespassing	2
Grand Total	81

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

March 31, 2022

Town of Sorrento
Key stats
March 31, 2022

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change from June 30th</u>	
				<u>Restricted</u>	<u>Unrestricted</u>
March 31, 2022	\$ 1,241,035	\$ 442,908	\$ 798,127		
June 30, 2021	730,632	109,571	621,061	333,337	177,066
June 30, 2020	682,588	253,713	428,875	189,195	369,252

Restricted breakdown

American Rescue Plan Grant	315,114
Recreation	57,340
Senior citizen programs	43,992
Public safety - fire	10,043
Public safety - police - restricted	2,651
Other	13,769

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>		<u>Rest. Fund</u>	
		<u>Collections</u>		<u>Collections</u>	
	2022	\$ 615,202		\$ 108,565	
	2021	606,952	5%	107,109	5%
	2020	576,720	7%	101,774	7%
	2019	535,232		94,416	
	2022 budget	\$ 575,000	107.0%	\$ 97,500	111.3%

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2022	\$ 47,136		\$ 101,736	
	2021	58,482	1%	127,022	2%
	2020	57,862	0%	124,896	3%
	2019	57,915		121,310	
	2022 budget	\$ 60,000	78.6%	\$ 130,000	78.3%

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 - 03/31/2022	\$ 8,754	\$ 15,692	\$ (3,410)	\$ (966)	\$ (2,081)	\$ (482)
Amount owed - 06/30/2021	\$ 14,684	\$ 13,104	\$ (2,723)	\$ (501)	\$ (93)	\$ 4,896
Amount owed - 06/30/2020	19,200	\$ 14,984	\$ (2,140)	\$ 981	\$ 768	\$ 4,608
Amount owed - 06/30/2019	15,303	\$ 12,716	\$ (2,226)	\$ 526	\$ (573)	\$ 4,860

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>			
FYE 2022					
Surplus (deficit)	\$ 279,003	\$ 30,528			
Capital outlay activity, net of grants and proceeds	(31,804)	-			
Depreciation	-	-			
Operating cash flows	<u>\$ 247,199</u>	<u>\$ 30,528</u>			
<u>Utility</u>	<u>2022B</u>	<u>YTD 2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Operating deficit	\$ (106,800)	\$ 40,595	\$ 37,722	\$ 36,969	\$ (96,503)
Capital outlay activity, net of grants and proceeds	20,000	(82,183)	(126,392)	(130,198)	-
Proceeds from Legal Settlement	-	(77,500)		(526)	
Depreciation	85,000	63,750	80,000	(13,500)	85,000
Net	<u>\$ (1,800)</u>	<u>\$ (55,338)</u>	<u>\$ (8,669)</u>	<u>\$ (106,730)</u>	<u>\$ (11,503)</u>

**Town of Sorrento
Overview
March 31, 2022**

	YTD as of	Current Year - FYE 2021/2022			% of budget
	3/31/2021	Actual	Budget	Remaining	
General:					
Sales tax	\$ 440,519	\$ 615,202	\$ 575,000	\$ (40,202)	
Property tax	83,439	80,847	72,000	(8,847)	
Franchise fees	72,084	81,333	92,500	11,167	
Beer Tax	2,373	1,559	3,000	1,441	
Licenses and permits	69,216	92,741	101,300	8,559	
Charges for Services	5,155	5,155	11,500	6,345	
Fines	2,454	2,165	4,000	1,835	
Planning & Zoning	-	22,938	-	(22,938)	
Intergovernmental grants - Operational	6,512	10,325	6,000	(4,325)	
Intergovernmental grants - Capital	28,080	-	-	-	
FEMA	31,005	655	-	(655)	
Transfers In	31,200	22,050	37,400	15,350	
Proceeds from sale of assets	21,685	20,824	-	(20,824)	
Other	18,574	105	1,000	895	
Total revenue	812,296	955,898	903,700	(52,198)	106%
Administration	216,447	209,666	259,100	49,434	
Police	277,358	274,441	366,500	92,059	
Streets	240,959	192,788	267,200	74,412	
Capital outlay	59,417	-	40,000	40,000	
Total expenditures	794,182	676,895	932,800	255,905	73%
Restricted:					
Sales tax	77,739	108,565	97,500	(11,065)	
Other	3,785	27,438	13,400	(14,038)	
Total revenue	81,524	136,003	110,900	(25,103)	123%
Fire	29,044	44,658	32,500	(12,158)	
Senior citizen programs	22,885	24,309	30,000	5,691	
Recreation - Community Center	30,770	25,095	25,800	705	
Transfer Out	15,600	11,025	20,800	9,775	
Other	154	387	500	113	
Capital outlay	4,054	-	-	-	
Total expenditures	102,507	105,474	109,600	4,126	96%
Utility Fund:					
Garbage	95,260	101,510	130,000	28,490	
Sewer	43,816	47,026	60,000	12,974	
Sewer Grant	126,392	82,183	-	(82,183)	
Proceeds from Legal Settlement	-	77,500	-	(77,500)	
Other	8,078	3,135	11,150	8,015	
Total revenue	273,546	311,354	201,150	(110,204)	155%
Garbage	90,404	97,370	115,000	17,630	
Sewer maintenance	29,498	77,112	25,000	(52,112)	
Sewer operating costs	19,304	18,055	40,000	21,945	
Depreciation	60,000	63,750	85,000	21,250	
Transfer Out	15,600	11,025	18,700	7,675	
Capital outlay	-	-	20,000	20,000	
Other	2,361	3,448	4,250	802	
Total expenditures	217,166	270,759	\$ 307,950	\$ 37,191	88%
Total:					
Inflows	1,167,366	1,403,254			
Outflows	1,113,855	1,053,128			
Net	53,511	350,126			
Depreciation	60,000	63,750			
Capital outlay, net of grants and proceeds	(91,000)	(93,163)			
Proceeds from Legal Settlement	-	(77,500)			
Proceeds from Sale of Assets	(21,685)	(20,824)			
Operating, net	\$ 825	\$ 222,389			

Town of Sorrento
Sales and use tax collections
Monthly analysis

<u>General Fund</u>	2020/2021	2021/2022	% change
July	\$ 45,661	\$ 68,212	49.4%
August	46,237	62,855	35.9%
September	44,149	59,544	34.9%
October	49,239	50,149	1.8%
November	55,008	65,519	19.1%
December	48,054	70,344	46.4%
January	55,732	79,636	42.9%
February	54,201	88,549	63.4%
March	42,238	70,394	66.7%
April	36,101		-100.0%
May	66,767		-100.0%
June	63,565		-100.0%
	<u>\$ 606,952</u>	<u>\$ 615,202</u>	
Prior year to date		<u>\$ 440,519</u>	39.7% YoY Change
FYE 2021/2022 Budget		<u>\$ 575,000</u>	107.0% % of Budget

<u>Restricted Fund</u>	2020/2021	2021/2022	% change
July	\$ 8,058	\$ 12,037	49.4%
August	8,159	11,092	35.9%
September	7,791	10,508	34.9%
October	8,689	8,850	1.8%
November	9,707	11,562	19.1%
December	8,480	12,414	46.4%
January	9,835	14,053	42.9%
February	9,565	15,626	63.4%
March	7,454	12,422	66.7%
April	6,371		-100.0%
May	11,782		-100.0%
June	11,217		-100.0%
	<u>\$ 107,109</u>	<u>\$ 108,565</u>	
Prior year to date		<u>\$ 77,739</u>	39.7% YoY Change
FYE 2021/2022 Budget		<u>\$ 97,500</u>	111.3% % of Budget

Town of Sorrento
Utility charges & collections
Monthly analysis

<u>Sewer fees</u>	Users	Charges	Collections	Variance
July	200	\$ 4,902	\$ 5,174	\$ 272
August	199	4,902	4,397	(505)
September	200	4,922	5,683	761
October	203	4,982	6,094	1,112
November	203	5,002	3,530	(1,472)
December	202	5,601	5,815	214
January	204	5,623	5,238	(385)
February	204	5,601	6,230	629
March	204	5,601	6,124	523
April				-
May				-
June				-
		<u>\$ 47,136</u>	<u>\$ 48,285</u>	<u>\$ 1,149</u>
FYE 2021/2022 Budget			<u>\$ 60,000</u>	<u>79% % of Budget</u>

<u>Garbage fees</u>	Users	Charges	Collections	% Variance
July	558	\$ 10,624	\$ 10,061	\$ (563)
August	547	10,580	9,220	(1,360)
September	548	10,624	11,755	1,131
October	550	11,684	10,528	(1,156)
November	553	11,664	10,352	(1,312)
December	553	11,592	12,400	808
January	558	11,664	13,727	2,063
February	561	11,664	11,586	(78)
March	558	11,640	13,214	1,574
April				-
May				-
June				-
		<u>\$ 101,736</u>	<u>\$ 102,843</u>	<u>\$ 1,107</u>
FYE 2021/2022 Budget			<u>\$ 130,000</u>	<u>78% % of Budget</u>
Collection rate		<u>\$ 148,872</u>	<u>\$ 151,128</u>	<u>102%</u>

General Fund

Mar 31, 22

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Bank General	326,235.31
10200 · LAMP Savings Account	358,677.18
Total 10000 · Bank Accounts	<u>684,912.49</u>
Total Checking/Savings	<u>684,912.49</u>
Other Current Assets	
13100 · Accounts Receivable-Manual	
13200 · Allowance for Accounts Receivab	-100,000.00
13100 · Accounts Receivable-Manual - Other	146,735.00
Total 13100 · Accounts Receivable-Manual	<u>46,735.00</u>
14000 · Cash Drawer	
14100 · Cash Box	150.00
Total 14000 · Cash Drawer	<u>150.00</u>
Total Other Current Assets	<u>46,885.00</u>
Total Current Assets	<u>731,797.49</u>
Other Assets	
18000 · Due from other gov't agencies	69,032.00
Total Other Assets	<u>69,032.00</u>
TOTAL ASSETS	<u><u>800,829.49</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	43,176.77
Total Accounts Payable	<u>43,176.77</u>
Other Current Liabilities	
20100 · Accounts Payable-Manual	5,321.00
21000 · Payroll Liabilities	-114.59
24000 · Accrued Payroll Expense	782.31
25000 · Bail Bonds Payable	14,011.50
27000 · Due to/from Restricted Fund	-44,133.34
28000 · Due to/from Utility account	-88,808.77
Total Other Current Liabilities	<u>-112,941.89</u>
Total Current Liabilities	<u>-69,765.12</u>
Total Liabilities	<u>-69,765.12</u>
Equity	
31000 · Fund Balance - Unreserved	591,591.68
Net Income	279,002.93
Total Equity	<u>870,594.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>800,829.49</u></u>

General Fund

	<u>Mar 22</u>	<u>Jul '21 - Mar 22</u>
Ordinary Income/Expense		
Income		
40000 · Fines & Forfeits		
40100 · Court Costs	22.00	352.42
40200 · Fines	132.00	1,812.80
Total 40000 · Fines & Forfeits	<u>154.00</u>	<u>2,165.22</u>
41000 · General Gov. Misc. Income		
41300 · FEMA Public Assistance Grant		654.65
41600 · State Tourism Grant		10,325.19
Total 41000 · General Gov. Misc. Income		<u>10,979.84</u>
42000 · Grass Cutting Revenue		5,155.00
44000 · Licenses & Permits		
44100 · Beer & Liquor Licenses	25.00	1,389.06
44200 · Occupational Licenses	13,446.27	90,926.81
44300 · Permits	25.00	425.00
Total 44000 · Licenses & Permits	<u>13,496.27</u>	<u>92,740.87</u>
45000 · Planning & Zoning Fees		2,337.50
45500 · Planning & Zoning-Orange Grove		20,600.00
46000 · Taxes		
46100 · Advalorem Taxes	3,100.03	80,846.57
46200 · Beer Tax		1,559.09
46300 · Franchise Tax		81,333.22
46400 · Sales and Use Tax	70,393.69	615,201.54
Total 46000 · Taxes	<u>73,493.72</u>	<u>778,940.42</u>
48000 · Interest Income	51.25	104.64
Total Income	<u>87,195.24</u>	<u>913,023.49</u>
Expense		
50000 · General Government		
50300 · Dues		1,158.00
50400 · Insurance		
50410 · Liability Ins	217.35	5,143.67
50420 · Property and bonds		2,623.92
50430 · Workers Comp.	259.76	1,409.14
Total 50400 · Insurance	<u>477.11</u>	<u>9,176.73</u>
50500 · Miscellaneous		816.70
50600 · Office Expense		
50610 · Planning & Zoning		1,581.78
50620 · Repairs & Maintenance	209.71	6,292.99
50630 · Supplies	834.15	11,085.00
50640 · Telephone	236.45	2,131.07
50650 · Utilities	555.18	2,874.76
50660 · Other		260.00
Total 50600 · Office Expense	<u>1,835.49</u>	<u>24,225.60</u>
50700 · Professional Services		
50710 · Accounting Fees	4,945.00	47,575.00
50720 · Attorney Fees	1,250.00	10,500.00
50730 · Building Inspector		2,825.00
50740 · IT Services	514.37	7,633.83
50750 · Payroll Fees	167.00	1,785.50
50760 · Professional Services - Other	865.00	2,835.00
Total 50700 · Professional Services	<u>7,741.37</u>	<u>73,154.33</u>

General Fund

	<u>Mar 22</u>	<u>Jul '21 - Mar 22</u>
50800 · Office P/R Expense		
50810 · Admin	7,852.74	76,902.02
50820 · Medicare	113.83	1,114.82
50830 · Social Securiry	486.73	5,421.23
Total 50800 · Office P/R Expense	<u>8,453.30</u>	<u>83,438.07</u>
50900 · Tourism and Promotion		12,873.96
50999 · Bank Service fee	638.68	4,822.35
Total 50000 · General Government	<u>19,145.95</u>	<u>209,665.74</u>
51000 · Highway & Streets		
51500 · Engineering Fees	1,305.00	38,086.50
51600 · Insurance		
51610 · Auto		2,337.17
51620 · Liability Ins.	142.23	6,323.45
51640 · Workers Comp	1,038.98	5,654.51
Total 51600 · Insurance	<u>1,181.21</u>	<u>14,315.13</u>
51700 · Operating		
51710 · Fuel Expense		12,046.42
51720 · Repairs	89.22	17,754.74
51730 · Supplies	3,581.88	17,475.24
51740 · Telephone	302.76	1,763.69
51750 · Utilities	332.38	2,092.60
Total 51700 · Operating	<u>4,306.24</u>	<u>51,132.69</u>
51800 · P/R Expense		
51810 · Salaries	4,390.39	65,310.59
51820 · Medicare	63.64	946.79
51830 · Social Security	272.07	3,393.92
Total 51800 · P/R Expense	<u>4,726.10</u>	<u>69,651.30</u>
51950 · Street Lights	2,492.66	19,602.73
Total 51000 · Highway & Streets	<u>14,011.21</u>	<u>192,788.35</u>
52000 · Public Safety		
General Expense		
Contract Expense		228.00
Total General Expense		<u>228.00</u>
52100 · Telephone	472.90	4,262.13
52200 · Utilities	245.19	1,429.13
52800 · P/R Expense		
52810 · Salaries		243.98
52835 · Judge's Supplemental Pay		487.86
52840 · Judges Retirement	351.02	2,414.97
52850 · Contract Labor	29,486.05	265,374.45
Total 52800 · P/R Expense	<u>29,837.07</u>	<u>268,521.26</u>
Total 52000 · Public Safety	<u>30,555.16</u>	<u>274,440.52</u>
Total Expense	<u>63,712.32</u>	<u>676,894.61</u>
Net Ordinary Income	23,482.92	236,128.88
Other Income/Expense		
Other Income		
71000 · Proceeds from sale of assets		20,824.05
71400 · Transfers In	2,450.00	22,050.00
Total Other Income	<u>2,450.00</u>	<u>42,874.05</u>
Net Other Income	<u>2,450.00</u>	<u>42,874.05</u>
Net Income	<u>25,932.92</u>	<u>279,002.93</u>

General Fund

	<u>Jul '21 - Mar 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Fines & Forfeits				
40100 · Court Costs	352.42	1,000.00	-647.58	35.24%
40200 · Fines	1,812.80	3,000.00	-1,187.20	60.43%
Total 40000 · Fines & Forfeits	<u>2,165.22</u>	<u>4,000.00</u>	<u>-1,834.78</u>	<u>54.13%</u>
41000 · General Gov. Misc. Income				
41300 · FEMA Public Assistance Grant	654.65		654.65	100.0%
41600 · State Tourism Grant	10,325.19	6,000.00	4,325.19	172.09%
Total 41000 · General Gov. Misc. Income	<u>10,979.84</u>	<u>6,000.00</u>	<u>4,979.84</u>	<u>183.0%</u>
42000 · Grass Cutting Revenue	5,155.00	10,300.00	-5,145.00	50.05%
44000 · Licenses & Permits				
44100 · Beer & Liquor Licenses	1,389.06	1,000.00	389.06	138.91%
44200 · Occupational Licenses	90,926.81	100,000.00	-9,073.19	90.93%
44300 · Permits	425.00	300.00	125.00	141.67%
Total 44000 · Licenses & Permits	<u>92,740.87</u>	<u>101,300.00</u>	<u>-8,559.13</u>	<u>91.55%</u>
45000 · Planning & Zoning Fees	2,337.50	1,200.00	1,137.50	194.79%
45500 · Planning & Zoning-Orange Grove	20,600.00			
46000 · Taxes				
46100 · Advalorem Taxes	80,846.57	72,000.00	8,846.57	112.29%
46200 · Beer Tax	1,559.09	3,000.00	-1,440.91	51.97%
46300 · Franchise Tax	81,333.22	92,500.00	-11,166.78	87.93%
46400 · Sales and Use Tax	615,201.54	575,000.00	40,201.54	106.99%
Total 46000 · Taxes	<u>778,940.42</u>	<u>742,500.00</u>	<u>36,440.42</u>	<u>104.91%</u>
48000 · Interest Income	104.64	500.00	-395.36	20.93%
49000 · Miscellaneous Income		500.00	-500.00	
Total Income	<u>913,023.49</u>	<u>866,300.00</u>	<u>46,723.49</u>	<u>105.39%</u>
Expense				
50000 · General Government				
50120 · Capital Outlay-equipment		10,000.00	-10,000.00	
50200 · Conventions and Training		4,000.00	-4,000.00	
50300 · Dues	1,158.00	1,500.00	-342.00	77.2%
50400 · Insurance				
50410 · Liability Ins	5,143.67	12,000.00	-6,856.33	42.86%
50420 · Property and bonds	2,623.92	3,000.00	-376.08	87.46%
50430 · Workers Comp.	1,409.14	2,500.00	-1,090.86	56.37%
Total 50400 · Insurance	<u>9,176.73</u>	<u>17,500.00</u>	<u>-8,323.27</u>	<u>52.44%</u>
50500 · Miscellaneous	816.70	500.00	316.70	163.34%
50600 · Office Expense				
50610 · Planning & Zoning	1,581.78	1,000.00	581.78	158.18%
50620 · Repairs & Maintenance	6,292.99	5,000.00	1,292.99	125.86%
50630 · Supplies	11,085.00	8,500.00	2,585.00	130.41%
50640 · Telephone	2,131.07	2,800.00	-668.93	76.11%
50650 · Utilities	2,874.76	9,500.00	-6,625.24	30.26%
50660 · Other	260.00	500.00	-240.00	52.0%
Total 50600 · Office Expense	<u>24,225.60</u>	<u>27,300.00</u>	<u>-3,074.40</u>	<u>88.74%</u>

	General Fund			
	<u>Jul '21 - Mar 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
50700 · Professional Services				
50710 · Accounting Fees	47,575.00	55,000.00	-7,425.00	86.5%
50720 · Attorney Fees	10,500.00	17,500.00	-7,000.00	60.0%
50730 · Building Inspector	2,825.00	2,500.00	325.00	113.0%
50740 · IT Services	7,633.83	6,000.00	1,633.83	127.23%
50750 · Payroll Fees	1,785.50	2,600.00	-814.50	68.67%
50760 · Professional Services - Other	2,835.00			
Total 50700 · Professional Services	<u>73,154.33</u>	<u>83,600.00</u>	<u>-10,445.67</u>	<u>87.51%</u>
50800 · Office P/R Expense				
50810 · Admin	76,902.02	103,000.00	-26,097.98	74.66%
50820 · Medicare	1,114.82	1,500.00	-385.18	74.32%
50830 · Social Securiry	5,421.23	6,400.00	-978.77	84.71%
Total 50800 · Office P/R Expense	<u>83,438.07</u>	<u>110,900.00</u>	<u>-27,461.93</u>	<u>75.24%</u>
50900 · Tourism and Promotion	12,873.96	6,500.00	6,373.96	198.06%
50995 · Public Notice Fees		1,500.00	-1,500.00	
50999 · Bank Service fee	4,822.35	1,000.00	3,822.35	482.24%
Total 50000 · General Government	<u>209,665.74</u>	<u>264,300.00</u>	<u>-54,634.26</u>	<u>79.33%</u>
51000 · Highway & Streets				
51200 · Capital outlay		100,000.00	-100,000.00	
51300 · Debt Service - Lease Payments		24,000.00	-24,000.00	
51400 · Drainage maintenance		25,000.00	-25,000.00	
51500 · Engineering Fees	38,086.50	18,000.00	20,086.50	211.59%
51600 · Insurance				
51610 · Auto	2,337.17	1,800.00	537.17	129.84%
51620 · Liability Ins.	6,323.45	9,500.00	-3,176.55	66.56%
51630 · Tractors		3,000.00	-3,000.00	
51640 · Workers Comp	5,654.51	9,500.00	-3,845.49	59.52%
Total 51600 · Insurance	<u>14,315.13</u>	<u>23,800.00</u>	<u>-9,484.87</u>	<u>60.15%</u>
51700 · Operating				
51710 · Fuel Expense	12,046.42	1,000.00	11,046.42	1,204.64%
51720 · Repairs	17,754.74	15,000.00	2,754.74	118.37%
51730 · Supplies	17,475.24	15,000.00	2,475.24	116.5%
51740 · Telephone	1,763.69	3,000.00	-1,236.31	58.79%
51750 · Utilities	2,092.60	2,500.00	-407.40	83.7%
Total 51700 · Operating	<u>51,132.69</u>	<u>36,500.00</u>	<u>14,632.69</u>	<u>140.09%</u>
51800 · P/R Expense				
51810 · Salaries	65,310.59	118,000.00	-52,689.41	55.35%
51820 · Medicare	946.79	1,700.00	-753.21	55.69%
51830 · Social Security	3,393.92	7,700.00	-4,306.08	44.08%
Total 51800 · P/R Expense	<u>69,651.30</u>	<u>127,400.00</u>	<u>-57,748.70</u>	<u>54.67%</u>
51900 · Road Maintenance and repairs		25,000.00	-25,000.00	
51950 · Street Lights	19,602.73	32,000.00	-12,397.27	61.26%
Total 51000 · Highway & Streets	<u>192,788.35</u>	<u>411,700.00</u>	<u>-218,911.65</u>	<u>46.83%</u>

	General Fund			
	<u>Jul '21 - Mar 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
52000 · Public Safety				
General Expense				
Contract Expense	228.00			
Total General Expense	<u>228.00</u>			
52100 · Telephone	4,262.13	5,500.00	-1,237.87	77.49%
52200 · Utilities	1,429.13	1,800.00	-370.87	79.4%
52800 · P/R Expense				
52810 · Salaries	243.98		243.98	100.0%
52835 · Judge's Supplemental Pay	487.86	3,000.00	-2,512.14	16.26%
52840 · Judges Retirement	2,414.97	1,200.00	1,214.97	201.25%
52850 · Contract Labor	265,374.45	355,000.00	-89,625.55	74.75%
Total 52800 · P/R Expense	<u>268,521.26</u>	<u>359,200.00</u>	<u>-90,678.74</u>	<u>74.76%</u>
Total 52000 · Public Safety	<u>274,440.52</u>	<u>366,500.00</u>	<u>-92,059.48</u>	<u>74.88%</u>
Total Expense	<u>676,894.61</u>	<u>1,042,500.00</u>	<u>-365,605.39</u>	<u>64.93%</u>
Net Ordinary Income	236,128.88	-176,200.00	412,328.88	-134.01%
Other Income/Expense				
Other Income				
71000 · Proceeds from sale of assets	20,824.05			
71300 · Proceeds from Capital Lease		100,000.00	-100,000.00	
71400 · Transfers In	22,050.00	37,400.00	-15,350.00	58.96%
Total Other Income	<u>42,874.05</u>	<u>137,400.00</u>	<u>-94,525.95</u>	<u>31.2%</u>
Net Other Income	42,874.05	137,400.00	-94,525.95	31.2%
Net Income	<u>279,002.93</u>	<u>-38,800.00</u>	<u>317,802.93</u>	<u>-719.08%</u>

Restricted Fund

Mar 31, 22

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank accounts	
10100 · Hancock Whitney Rest. Oper.	114,421.71
10200 · Hancock Whitney SCC Deposit	13,372.34
10300 · Savings Account-LAMP	0.16
Total 10000 · Bank accounts	<u>127,794.21</u>
Total Checking/Savings	127,794.21
Other Current Assets	
12000 · Due from other govt. units	93,358.00
14000 · Due to/from General Fund	-44,133.34
Total Other Current Assets	<u>49,224.66</u>
Total Current Assets	<u>177,018.87</u>
TOTAL ASSETS	<u><u>177,018.87</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	799.34
Total Accounts Payable	<u>799.34</u>
Other Current Liabilities	
21000 · Accounts Payable - Manual	9,300.00
23000 · Community Center Deposit	13,000.00
25000 · Unclaimed Forfeitures	2,650.69
Total Other Current Liabilities	<u>24,950.69</u>
Total Current Liabilities	<u>25,750.03</u>
Total Liabilities	25,750.03
Equity	
30000 · Fund Balance - Reserved	120,740.72
Net Income	30,528.12
Total Equity	<u>151,268.84</u>
TOTAL LIABILITIES & EQUITY	<u><u>177,018.87</u></u>

Restricted Fund

	<u>Mar 22</u>	<u>Jul '21 - Mar 22</u>
Ordinary Income/Expense		
Income		
40000 · Restricted Fund Income		
41000 · Community Center Income		
41010 · Community Center Rental Income	3,350.00	27,095.00
Total 41000 · Community Center Income	<u>3,350.00</u>	<u>27,095.00</u>
43000 · Holiday Celebration Income	0.00	340.00
44000 · Interest Income	0.34	2.54
46000 · Sales & Use Taxes		
46010 · Fire Department	4,140.81	36,188.33
46020 · Recreation	4,140.80	36,188.33
46030 · Senior Citizens	4,140.81	36,188.33
Total 46000 · Sales & Use Taxes	<u>12,422.42</u>	<u>108,564.99</u>
Total 40000 · Restricted Fund Income	<u>15,772.76</u>	<u>136,002.53</u>
Total Income	<u>15,772.76</u>	<u>136,002.53</u>
Gross Profit	15,772.76	136,002.53
Expense		
50000 · Restricted Fund Expense		
51000 · Fire Department		
51010 · Operating Expense	1,562.10	32,607.00
51030 · Engineering Expense	0.00	12,051.25
Total 51000 · Fire Department	<u>1,562.10</u>	<u>44,658.25</u>
52000 · Recreation		
52010 · Operating Expense	129.45	2,781.80
52030 · Engineering Expense	420.00	2,933.75
52040 · Insurance - Community Center	0.00	5,919.92
52045 · Maintenance & Repairs	0.00	1,659.85
52050 · Supplies	333.84	1,102.01
52060 · Utilities	1,489.93	10,697.68
Total 52000 · Recreation	<u>2,373.22</u>	<u>25,095.01</u>
53000 · Senior Citizen	<u>3,792.00</u>	<u>24,309.25</u>
Total 50000 · Restricted Fund Expense	<u>7,727.32</u>	<u>94,062.51</u>
54000 · Holiday Celebration Expense	0.00	386.90
56000 · Transfers Out - Personnel	1,225.00	11,025.00
Total Expense	<u>8,952.32</u>	<u>105,474.41</u>
Net Ordinary Income	<u>6,820.44</u>	<u>30,528.12</u>
Net Income	<u><u>6,820.44</u></u>	<u><u>30,528.12</u></u>

Restricted Fund

Ordinary Income/Expense	<u>Jul '21 - Mar 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
40000 · Restricted Fund Income				
41000 · Community Center Income				
41010 · Community Center Rental Income	27,095.00	10,000.00	17,095.00	270.95%
Total 41000 · Community Center Income	<u>27,095.00</u>	<u>10,000.00</u>	<u>17,095.00</u>	<u>270.95%</u>
43000 · Holiday Celebration Income	340.00			
44000 · Interest Income	2.54	3,000.00	-2,997.46	0.09%
45000 · Miscellaneous	0.00	400.00	-400.00	0.0%
46000 · Sales & Use Taxes				
46010 · Fire Department	36,188.33	32,500.00	3,688.33	111.35%
46020 · Recreation	36,188.33	32,500.00	3,688.33	111.35%
46030 · Senior Citizens	36,188.33	32,500.00	3,688.33	111.35%
Total 46000 · Sales & Use Taxes	<u>108,564.99</u>	<u>97,500.00</u>	<u>11,064.99</u>	<u>111.35%</u>
Total 40000 · Restricted Fund Income	<u>136,002.53</u>	<u>110,900.00</u>	<u>25,102.53</u>	<u>122.64%</u>
Total Income	<u>136,002.53</u>	<u>110,900.00</u>	<u>25,102.53</u>	<u>122.64%</u>
Gross Profit	136,002.53	110,900.00	25,102.53	122.64%
Expense				
50000 · Restricted Fund Expense				
51000 · Fire Department				
51010 · Operating Expense	32,607.00	20,500.00	12,107.00	159.06%
51030 · Engineering Expense	12,051.25			
51040 · Personnel Reimbursement	0.00	12,000.00	-12,000.00	0.0%
Total 51000 · Fire Department	<u>44,658.25</u>	<u>32,500.00</u>	<u>12,158.25</u>	<u>137.41%</u>
52000 · Recreation				
52010 · Operating Expense	2,781.80			
52030 · Engineering Expense	2,933.75			
52040 · Insurance - Community Center	5,919.92	5,000.00	919.92	118.4%
52045 · Maintenance & Repairs	1,659.85	4,000.00	-2,340.15	41.5%
52050 · Supplies	1,102.01	800.00	302.01	137.75%
52060 · Utilities	10,697.68	12,000.00	-1,302.32	89.15%
Total 52000 · Recreation	<u>25,095.01</u>	<u>21,800.00</u>	<u>3,295.01</u>	<u>115.12%</u>
53000 · Senior Citizen	24,309.25	30,000.00	-5,690.75	81.03%
Total 50000 · Restricted Fund Expense	<u>94,062.51</u>	<u>84,300.00</u>	<u>9,762.51</u>	<u>111.58%</u>
54000 · Holiday Celebration Expense	386.90	500.00	-113.10	77.38%
55000 · Transfers Out - Debt Service	0.00	4,000.00	-4,000.00	0.0%
56000 · Transfers Out - Personnel	11,025.00	14,700.00	-3,675.00	75.0%
Total Expense	<u>105,474.41</u>	<u>103,500.00</u>	<u>1,974.41</u>	<u>101.91%</u>
Net Ordinary Income	<u>30,528.12</u>	<u>7,400.00</u>	<u>23,128.12</u>	<u>412.54%</u>
Net Income	<u>30,528.12</u>	<u>7,400.00</u>	<u>23,128.12</u>	<u>412.54%</u>

Utility Fund

Mar 31, 22

ASSETS	
Current Assets	
Checking/Savings	
10000 · Bank Accounts	
10100 · Hancock Whitney Operating	89,553.12
10200 · Hancock Whitney Utility Deposit	23,492.00
10300 · LAMP Savings Account	315,183.66
Total 10000 · Bank Accounts	<u>428,228.78</u>
10400 · Cash on hand	100.00
Total Checking/Savings	<u>428,328.78</u>
Accounts Receivable	
13000 · Accounts Receivable	
13100 · Accounts Receivable	6,373.00
13000 · Accounts Receivable - Other	9,588.77
Total 13000 · Accounts Receivable	<u>15,961.77</u>
14000 · Allowance for Bad Debts	-10,450.00
Total Accounts Receivable	<u>5,511.77</u>
Total Current Assets	<u>433,840.55</u>
Fixed Assets	
15100 · Fixed Assets	1,174,803.39
15200 · Land	60,366.00
15300 · Water Tower	773,283.00
15400 · Accum. Depreciation-Water Tower	-1,154,247.81
Total Fixed Assets	<u>854,204.58</u>
TOTAL ASSETS	<u><u>1,288,045.13</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	14,374.29
Total Accounts Payable	<u>14,374.29</u>
Other Current Liabilities	
24000 · Customer Prepayments	4,943.00
25000 · Due to General Fund	88,808.77
26000 · Garbage Deposits Liabilty	23,801.32
28000 · Unearned Revenue - ARPA Grant	315,114.22
Total Other Current Liabilities	<u>432,667.31</u>
Total Current Liabilities	<u>447,041.60</u>
Total Liabilities	<u>447,041.60</u>
Equity	
30000 · Retained Earnings	800,408.67
Net Income	40,594.86
Total Equity	<u>841,003.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,288,045.13</u></u>

Utility Fund

	<u>Mar 22</u>	<u>Jul '21 - Mar 22</u>
Ordinary Income/Expense		
Income		
40000 · Utility Income		
40100 · Garbage Fee	11,616.00	101,510.00
40200 · Grant		
40210 · Federal Grant	0.00	82,183.13
Total 40200 · Grant	<u>0.00</u>	<u>82,183.13</u>
40300 · Late Payment Penalties	236.40	2,649.20
40400 · Return Fee	125.00	1,050.00
40500 · Sewer Fee	5,579.00	47,026.00
40700 · Water Franchise fees	0.00	5,047.00
Total 40000 · Utility Income	<u>17,556.40</u>	<u>239,465.33</u>
41000 · Interest Income		
42000 · LAMP Account	48.12	69.44
41000 · Interest Income - Other	2.64	6.72
Total 41000 · Interest Income	<u>50.76</u>	<u>76.16</u>
43000 · Other Income	0.00	25.00
44000 · Bad Debts	0.00	-5,712.20
Total Income	<u>17,607.16</u>	<u>233,854.29</u>
Expense		
50000 · Bank Service charges	0.00	115.00
52000 · Depreciation Expense	7,083.33	63,749.97
53000 · Garbage Department Expenses		
53010 · Garbage Service	11,039.99	97,369.69
Total 53000 · Garbage Department Expenses	<u>11,039.99</u>	<u>97,369.69</u>
54000 · General Administrative		
54010 · Billing Supplies	0.00	376.62
54020 · Dues & Memberships	0.00	1,328.00
54030 · Postage	154.80	1,628.11
Total 54000 · General Administrative	<u>154.80</u>	<u>3,332.73</u>
55000 · Sewer Department Expenses		
55010 · Engineering	315.00	7,968.75
55040 · Sewer Supplies	0.00	-16.78
55050 · Sewer System Maintenance	4,957.25	77,112.46
55070 · Utility Bills	1,058.57	10,102.61
Total 55000 · Sewer Department Expenses	<u>6,330.82</u>	<u>95,167.04</u>
60000 · Transfer Out - Debt Service	1,225.00	11,025.00
Total Expense	<u>25,833.94</u>	<u>270,759.43</u>
Net Ordinary Income	-8,226.78	-36,905.14
Other Income/Expense		
Other Income		
82000 · Proceeds fom Legal Settlement	0.00	77,500.00
Total Other Income	<u>0.00</u>	<u>77,500.00</u>
Net Other Income	0.00	77,500.00
Net Income	<u>-8,226.78</u>	<u>40,594.86</u>

Utility Fund

	<u>Jul '21 - Mar 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
40000 · Utility Income				
40100 · Garbage Fee	101,510.00	130,000.00	-28,490.00	78.09%
40200 · Grant				
40210 · Federal Grant	82,183.13			
Total 40200 · Grant	82,183.13			
40300 · Late Payment Penalties	2,649.20	3,500.00	-850.80	75.69%
40400 · Return Fee	1,050.00	1,000.00	50.00	105.0%
40500 · Sewer Fee	47,026.00	60,000.00	-12,974.00	78.38%
40700 · Water Franchise fees	5,047.00	6,500.00	-1,453.00	77.65%
Total 40000 · Utility Income	239,465.33	201,000.00	38,465.33	119.14%
41000 · Interest Income				
42000 · LAMP Account	69.44	0.00	69.44	100.0%
41000 · Interest Income - Other	6.72	150.00	-143.28	4.48%
Total 41000 · Interest Income	76.16	150.00	-73.84	50.77%
43000 · Other Income	25.00	0.00	25.00	100.0%
44000 · Bad Debts	-5,712.20			
Total Income	233,854.29	201,150.00	32,704.29	116.26%
Expense				
50000 · Bank Service charges	115.00	0.00	115.00	100.0%
51000 · Capital Outlay - Sewer	0.00	20,000.00	-20,000.00	0.0%
52000 · Depreciation Expense	63,749.97	85,000.00	-21,250.03	75.0%
53000 · Garbage Department Expenses				
53010 · Garbage Service	97,369.69	115,000.00	-17,630.31	84.67%
Total 53000 · Garbage Department Expenses	97,369.69	115,000.00	-17,630.31	84.67%
54000 · General Administrative				
54010 · Billing Supplies	376.62	1,000.00	-623.38	37.66%
54020 · Dues & Memberships	1,328.00	2,000.00	-672.00	66.4%
54030 · Postage	1,628.11	1,250.00	378.11	130.25%
Total 54000 · General Administrative	3,332.73	4,250.00	-917.27	78.42%
55000 · Sewer Department Expenses				
55010 · Engineering	7,968.75	18,000.00	-10,031.25	44.27%
55015 · Fire Hydrant Maintenance	0.00	9,000.00	-9,000.00	0.0%
55030 · Other	0.00	2,000.00	-2,000.00	0.0%
55040 · Sewer Supplies	-16.78	1,000.00	-1,016.78	-1.68%
55050 · Sewer System Maintenance	77,112.46	25,000.00	52,112.46	308.45%
55070 · Utility Bills	10,102.61	10,000.00	102.61	101.03%
Total 55000 · Sewer Department Expenses	95,167.04	65,000.00	30,167.04	146.41%
60000 · Transfer Out - Debt Service	11,025.00	4,000.00	7,025.00	275.63%
61000 · Transfers Out - Payroll	0.00	14,700.00	-14,700.00	0.0%
Total Expense	270,759.43	307,950.00	-37,190.57	87.92%
Net Ordinary Income	-36,905.14	-106,800.00	69,894.86	34.56%
Other Income/Expense				
Other Income				
82000 · Proceeds fom Legal Settlement	77,500.00			
Total Other Income	77,500.00			
Net Other Income	77,500.00			
Net Income	40,594.86	-106,800.00	147,394.86	-38.01%