

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF SORRENTO,
JULY 2, 2019, 6:00 P.M., SORRENTO TOWN HALL, SORRENTO, LOUISIANA

Members Present:

Councilmen: Randy Anny, Patti Poche, Robert Debate, Donald Schexnaydre, Wanda Bourgeois

Mayor: Michael Lambert

Town Clerk: Paige Robert

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randy Anny to approve the minutes of the regular meeting of the mayor and council taken Tuesday June 4, 2019. Motion carried. Vote as follows:

YEAS: Patti Poche, Robert Debate, Donald Schexnaydre, Randy Anny

NAYS: None

ABSTAIN: Wanda Bourgeois

Motion by Councilman Randy Anny and seconded by Councilman Patti Poche to approve the minutes of the special meeting of the mayor and council taken Thursday June 13, 2019. Motion carried. Vote as follows:

YEAS: Robert Debate, Donald Schexnaydre, Randy Anny, Patti Poche

NAYS: None

ABSTAIN: Wanda Bourgeois

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randy Anny to approve the bills for the month of June 2019 in the amount of \$44,066.42. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche, Robert Debate,

NAYS: None

Budget to actual reports were presented by Jacob Waguespack from Faulk and Winkler to the Mayor and Council for the month of May 2019. A copy is available at the town hall for review.

Motion by Councilman Randy Anny and seconded by Councilman Robert Debate to put the introduction of an amendment to the grass cutting ordinance on the next meeting agenda of the mayor and council. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Randy Anny, Patti Poche, Robert Debate, Wanda Bourgeois

NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to defer employees raises until the next regular meeting of the mayor and council. Motion carried. Vote as follows:

YEAS: Randy Anny, Patti Poche, Robert Debate, Wanda Bourgeois, Donald Schexnaydre

NAYS: None

Motion by Councilman Randy Anny to adopt ordinance 19-03, an ordinance to establish an increase to the annual compensation for the appointed town clerk. Due to lack of a second the motion died.

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to add introduction of an amendment to ordinance 19-03 to the agenda. Motion failed due to lack of unanimous vote.

YEAS: Robert Debate, Wanda Bourgeois, Donald Schexnaydre, Patti Poche

NAYS: Randy Anny

Motion by Councilman Randy Anny and seconded by Councilman Robert Debate to release the surety bond for 10% of the cost of the road Woodland Trace Court and sewer system in Woodland Trace Subdivision in the amount of \$9,500.00. Motion carried. Vote as follows:

YEAS: Wanda Bourgeois, Donald Schexnaydre, Randy Anny, Patti Poche, Robert Debate,

NAYS: None

Mayor Lambert opened public hearing to discuss Ordinance 19-04, An Ordinance to Repeal Section 46-12 of the Code of Ordinances with respect to Employee Insurance Reimbursement.

Mayor Lambert closed public hearing.

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to adopt Ordinance 19-04, An Ordinance to Repeal Section 46-12 of the Code of Ordinances with respect to Employee Insurance Reimbursement. Motion carried. Vote as follows:
YEAS: Donald Schexnaydre, Randy Anny, Patti Poche, Robert Debate, Wanda Bourgeois
NAYS: None

ORDINANCE # 19-04

An Ordinance to Repeal Section 46-12 of the Code of Ordinances with respect to Employee Insurance Reimbursement.

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

Section 46-12, of the Code of Ordinances for the Town of Sorrento is hereby repealed and the following Ordinance language shall be deemed null and void and removed from the Code of Ordinances for the Town of Sorrento:

“Sec. 46-12. - Insurance reimbursement.

- (a) The town recognizes that employees can sometimes obtain health insurance through another source, such as through a spouse's employer, at a cost less than what the town pays for such insurance. In such cases, it results in a savings to the town, without causing any loss or diminution in coverage to the employee, for the town to reimburse the employee of such cost rather than for the town to carry the employee on the town insurance policy.
- (b) If an employee opts out of the town insurance contract and obtains insurance through another source and if the cost of such insurance is less than the cost to the town for covering the employee on town insurance, the employee shall be entitled to reimbursement from the town for this cost as an insurance allowance constituting part of the employee's compensation package. Deducted from this allowance, however, shall be an amount that is equal to the contribution paid by employees on the town insurance contract for individual or family coverage. To receive this reimbursement, the employee must first provide documented proof that he has paid the premium for which he is claiming reimbursement.
- (c) For purposes of this section, the term "employee" means a full-time, permanent employee or official and also means an elected official, except that effective July 1, 2009, the mayor and members of the town council shall not be eligible for enrollment in the town's group health insurance program, nor shall they be entitled to payment or reimbursement from the town for health insurance premiums paid by them for insurance through other sources.

(Ord. No. 03-07, §§ 1—3, 8-5-2003; Ord. No. 07-09, § 3, 10-16-2007; Ord. No. 13-13, 9-2-2014)”

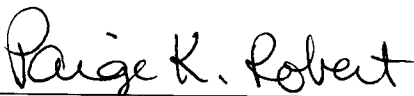
This ordinance was introduced on June 13, 2019, by Councilman Poche. A public hearing was called for the next regular meeting of the mayor and council Tuesday, July 2, 2019 at 6:00 pm at the Town Hall in Sorrento to consider adoption of this ordinance.


Motion by Councilman Donald Schexnaydre and seconded by Councilman Randy Anny to remove executive session from the agenda. Motion carried. Vote as follows:

YEAS: Patti Poche, Robert Debate, Wanda Bourgeois, Donald Schexnaydre, Randy Anny

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


Michael Lambert, Mayor

ORDINANCE # 19-04

An Ordinance to Repeal Section 46-12 of the Code of Ordinances with respect to Employee Insurance Reimbursement.

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

Section 46-12, of the Code of Ordinances for the Town of Sorrento is hereby repealed and the following Ordinance language shall be deemed null and void and removed from the Code of Ordinances for the Town of Sorrento:

"Sec. 46-12. - Insurance reimbursement.

- (a) The town recognizes that employees can sometimes obtain health insurance through another source, such as through a spouse's employer, at a cost less than what the town pays for such insurance. In such cases, it results in a savings to the town, without causing any loss or diminution in coverage to the employee, for the town to reimburse the employee of such cost rather than for the town to carry the employee on the town insurance policy.
- (b) If an employee opts out of the town insurance contract and obtains insurance through another source and if the cost of such insurance is less than the cost to the town for covering the employee on town insurance, the employee shall be entitled to reimbursement from the town for this cost as an insurance allowance constituting part of the employee's compensation package. Deducted from this allowance, however, shall be an amount that is equal to the contribution paid by employees on the town insurance contract for individual or family coverage. To receive this reimbursement, the employee must first provide documented proof that he has paid the premium for which he is claiming reimbursement.
- (c) For purposes of this section, the term "employee" means a full-time, permanent employee or official and also means an elected official, except that effective July 1, 2009, the mayor and members of the town council shall not be eligible for enrollment in the town's group health insurance program, nor shall they be entitled to payment or reimbursement from the town for health insurance premiums paid by them for insurance through other sources.

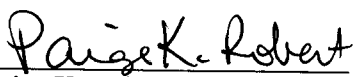
(Ord. No. 03-07, §§ 1—3, 8-5-2003; Ord. No. 07-09, § 3, 10-16-2007; Ord. No. 13-13, 9-2-2014)"


This ordinance was introduced on June 13, 2019, by Councilman Poche. A public hearing was called for the next regular meeting of the mayor and council Tuesday, July 2, 2019 at 6:00 pm at the Town Hall in Sorrento to consider adoption of this ordinance.

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to adopt Ordinance 19-04, An Ordinance to Repeal Section 46-12 of the Code of Ordinances with respect to Employee Insurance Reimbursement. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Randy Anny, Patti Poche, Robert Debate, Wanda Bourgeois

NAYS: None


Paige K. Robert, Town Clerk


Michael Lambert, Mayor

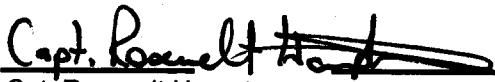
Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

	May 2019	Jun 2019	July 2019	Aug 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019
Veh. Accidents	10	15						
Burglaries	1	2						
Thefts	6	5						
Armed Robbery	0	0						
Simple Robbery	0	0						
Alarms	13	9						
Narcotics	1	2						
Total Service C	124	107						
SCO/Loud Musi	0	0	0	0	0	0	0	

Traffic Citations	10	0	0	0	0	0	0	
Adult Arrests	1	1	0	0	0	0	0	



Cpt. Roosevelt Hampton

Row Labels	Count of Incident Type
911 Investigation	2
Accident	15
Alarm	9
Animal Complaint	1
Assault	1
Assist	5
Burglary	2
Check on Welfare	5
Civil Dispute	4
Criminal Investigation	1
Damage to Property	1
Disturbance	18
Missing/Runaway	1
Narcotics	2
Suicide Investigation	1
Suspicious Person/Vehicle	16
Theft	5
Traffic Incident	14
Trespassing	2
Warrant Arrest	1
Weapons Violations	1
Grand Total	107

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

May 31, 2019

Town of Sorrento
Key stats
May 31, 2019

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change since - June 30, 2018</u>	<u>Change since - June 30, 2017</u>
May 31, 2019	\$ 755,494	\$ 343,808	\$ 411,686	\$ (82,892)	\$ (114,057)
June 30, 2018	838,386				
June 30, 2017	869,551				
June 30, 2016	908,795				

Restricted breakdown

Recreation	197,165
Senior citizen programs	60,250
Public safety - fire	52,541
Public safety - police - restricted	10,823
Public safety - police - misc donations	7,384
Other	15,646

2) Revenue trends

Sales tax	FYE	General Fund		Restricted Fund	
		<u>Collections</u>		<u>Collections</u>	
2019		\$ 487,782		\$ 86,043	
2018		567,257	4%	100,104	4%
2017		543,170	3%	95,854	3%
2016		526,282		92,873	
2019 budget		\$ 540,000	90.3%	\$ 92,250	93.3%

Utility charges	FYE	Sewer		Garbage	
2019		\$ 53,097		\$ 111,042	
2018		57,033	0%	114,778	0%
2017		57,304	1%	115,064	2%
2016		56,984		112,764	
2019 budget		\$ 56,000	94.8%	\$ 112,500	98.7%

3) Utility receivable aging

	Total	Current	30 days	60 days	90 days	120 days
Amount owed - 05/31/2019	\$ 15,012	\$ 9,426	\$ 1,545	\$ (288)	\$ (300)	\$ 4,629
Amount owed - 06/30/2018	14,514	13,664	(1,953)	(449)	(1,179)	4,431
Amount owed - 06/30/2017	14,879	13,660	(2,089)	402	(28)	2,934
Amount owed - 06/30/2016	17,527	13,365	(2,022)	872	(264)	5,576

4) Profitability - operating cash flows

	General Fund	Restricted					
FYE 2019	\$ (87,065)	\$ (18,429)					
Surplus (deficit)							
Capital outlay activity, net of grants and proceeds	7,180	9,663					
Depreciation	-	-					
Operating cash flows	\$ (79,884)	\$ (8,765)					
Utility			2019B	YTD 2019	2018	2017	2016
Operating deficit	\$ (89,550)	\$ (106,077)	\$ (93,289)	\$ (67,657)	\$ (56,049)		
Depreciation	85,000	77,917	85,000	85,000	85,000		
Net	\$ (4,550)	\$ (28,161)	\$ (8,289)	\$ 17,343	\$ 28,951		

Town of Sorrento
 Overview
 May 31, 2019

	YTD as of	Current Year - FYE 2018/2019			% of budget
	5/31/2018	Actual	Budget	Remaining	
General:					
Sales tax	514,378	487,782	540,000	52,218	
Property tax	59,640	63,344	60,000	(3,344)	
Franchise fees	93,115	89,893	90,000	107	
Beer Tax	2,854	2,649	3,000	351	
Licenses and permits	103,571	76,570	94,500	17,930	
Charges for Services	10,310	10,310	10,300	(10)	
Fines	919	2,252	1,500	(752)	
Intergovernmental grants - Operational	12,500	27,019	48,000	20,981	
FEMA	-	15,444	-	(15,444)	
Transfers In	30,158	32,083	-	(32,083)	
Other	4,063	2,125	550	(1,575)	
Total revenue	831,509	809,470	847,850	38,380	95%
Administration	236,709	263,052	281,900	18,848	93%
Police	334,997	334,608	366,000	31,392	91%
Streets	252,776	291,694	234,000	(57,694)	125%
Capital outlay	5,659	7,180	-	(7,180)	0%
Total expenditures	830,141	896,534	881,900	(14,634)	102%
	1,368	(87,065)			
Restricted:					
Sales tax	90,773	86,043	92,250	6,207	
General fund	-	-	-	-	
Other	16,490	21,855	7,250	(14,605)	
Total revenue	107,263	107,898	99,500	(8,398)	108%
Fire	35,631	43,629	56,000	12,371	
Senior citizen programs	27,222	29,037	25,000	(4,037)	
Recreation - Community Center	42,116	43,486	36,000	(7,486)	
Other	444	512	250	(262)	
Capital outlay	7,331	9,663	-	(9,663)	
Total expenditures	112,744	126,327	117,250	(9,077)	108%
Utility Fund:					
Garbage	105,256	111,042	112,500	1,458	
Sewer	52,281	53,097	56,000	2,903	
FEMA	-	-	-	-	
Other	11,129	9,621	4,550	(5,071)	
Total revenue	168,667	173,760	173,050	(710)	100%
Garbage	92,851	103,748	102,500	(1,248)	
Sewer maintenance	37,286	36,579	12,000	(24,579)	
Sewer operating costs	23,339	34,344	45,000	10,656	
Depreciation	77,917	77,917	85,000	7,083	
Other	25,392	27,250	18,100	(9,150)	
Total expenditures	256,785	279,838	262,600	(17,238)	107%
Total:					
Inflows	1,107,438	1,091,128			
Outflows	1,199,670	1,302,699			
Net	(92,232)	(211,570)			
Depreciation	77,917	77,917			
Capital outlay, net of grants and proceeds	12,990	16,844			
Operating, net	(1,325)	(116,810)			

Town of Sorrento
Sales and use tax collections
Monthly analysis

<u>General Fund</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>% change</u>
July	\$ 47,661	\$ 41,351	-13.2%
August	52,570	45,036	-14.3%
September	50,481	47,556	-5.8%
October	66,021	41,763	-36.7%
November	45,065	46,061	2.2%
December	41,007	46,468	13.3%
January	37,230	41,942	12.7%
February	43,142	47,334	9.7%
March	38,907	37,326	-4.1%
April	27,928	37,949	35.9%
May	64,365	54,995	-14.6%
June	52,879		-100.0%
	<u>\$ 567,257</u>	<u>\$ 487,782</u>	
Prior year to date		<u>\$ 514,378</u>	<u>-5.2% YoY Change</u>
FYE 2018/2019 Budget		<u>\$ 540,000</u>	<u>90.3% % of Budget</u>

<u>Restricted Fund</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>% change</u>
July	\$ 8,411	\$ 7,297	-13.2%
August	9,277	7,947	-14.3%
September	8,908	8,392	-5.8%
October	11,651	7,370	-36.7%
November	7,953	8,093	1.8%
December	7,237	8,200	13.3%
January	6,570	7,402	12.7%
February	7,613	8,353	9.7%
March	6,866	6,587	-4.1%
April	4,928	6,697	35.9%
May	11,359	9,705	-14.6%
June	9,332		-100.0%
	<u>\$ 100,104</u>	<u>\$ 86,043</u>	
Prior year to date		<u>\$ 90,773</u>	<u>-5.2% YoY Change</u>
FYE 2018/2019 Budget		<u>\$ 92,250</u>	<u>93.3% % of Budget</u>

Town of Sorrento
Utility charges & collections
Monthly analysis

<u>Sewer fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>Variance</u>
July	185	\$ 4,792	\$ 4,041	\$ (751)
August	187	4,822	5,118	296
September	188	4,862	4,527	(335)
October	188	4,822	5,702	880
November	188	4,782	3,722	(1,060)
December	189	4,802	4,468	(334)
January	189	4,782	4,410	(372)
February	190	4,843	4,674	(169)
March	191	4,822	7,683	2,861
April	192	4,844	5,131	287
May	194	4,924	4,973	49
June				-
		<u>\$ 53,097</u>	<u>\$ 54,448</u>	<u>\$ 1,351</u>

FYE 2018/2019 Budget \$ 56,000 95% % of Budget

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>% Variance</u>
July	521	\$ 9,542	\$ 7,527	\$ (2,015)
August	527	9,545	10,405	860
September	530	9,619	9,177	(442)
October	531	9,582	9,671	89
November	532	9,542	9,138	(404)
December	536	10,696	8,384	(2,312)
January	535	10,462	15,285	4,823
February	536	10,589	10,986	397
March	538	10,504	11,374	870
April	535	10,504	10,777	273
May	536	10,457	10,398	(59)
June				-
		<u>\$ 111,042</u>	<u>\$ 113,122</u>	<u>\$ 2,080</u>

FYE 2018/2019 Budget \$ 112,500 99% % of Budget

Collection rate \$ 164,139 \$ 167,570 102%

General Fund

May 31, 19

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,802.08
UCB Operating - 3194	297,645.28
Total Bank Accounts	<u>320,447.36</u>
Total Checking/Savings	320,447.36
Accounts Receivable	
Accounts Receivable	4,026.32
Grants Receivable	8,981.00
Total Accounts Receivable	<u>13,007.32</u>
Other Current Assets	
Accounts Receivable-Manual	
Allowance for Accounts Receivab	-100,000.00
Accounts Receivable-Manual - Other	119,355.00
Total Accounts Receivable-Manual	<u>19,355.00</u>
Cash Drawer	
Cash Box	150.00
Total Cash Drawer	<u>150.00</u>
Total Other Current Assets	<u>19,505.00</u>
Total Current Assets	352,959.68
Other Assets	
Due from other gov't agencies	53,804.00
Total Other Assets	<u>53,804.00</u>
TOTAL ASSETS	<u>406,763.68</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	48,113.19
Total Accounts Payable	<u>48,113.19</u>
Other Current Liabilities	
Accrued Expenses	29,486.05
Accrued Payroll Expense	2,323.31
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-1,359.18
Due to/from Restricted Fund	-3,083.33
Due to/from Utility account	-77,393.01
Payroll Liabilities	-372.83
Total Other Current Liabilities	<u>-36,387.49</u>
Total Current Liabilities	<u>11,725.70</u>
Total Liabilities	11,725.70
Equity	
Fund Balance - Unreserved	482,102.62
Net Income	-87,064.64
Total Equity	<u>395,037.98</u>
TOTAL LIABILITIES & EQUITY	<u>406,763.68</u>

General Fund

	<u>May 19</u>	<u>Jul '18 - May 19</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	55.00	445.60
Fines-Sheriff	<u>675.60</u>	<u>1,805.96</u>
Total Fines & Forfeits	730.60	2,251.56
General Gov. Misc. Income		
FEMA Public Assistance Grant	15,443.87	15,443.87
State LGAP Grant		15,456.54
State Tourism Grant		11,562.20
General Gov. Misc. Income - Other		<u>204.52</u>
Total General Gov. Misc. Income	<u>15,443.87</u>	<u>42,667.13</u>
Grass Cutting Revenue		10,310.00
Interest Income	47.41	475.18
Licenses & Permits		
Beer & Liquor Licenses		1,020.00
Occupational Licenses	8,189.13	75,500.13
Permits		<u>50.00</u>
Total Licenses & Permits	<u>8,189.13</u>	<u>76,570.13</u>
Planning & Zoning Fees		1,150.00
Police		
Misc. Income		<u>295.00</u>
Total Police		295.00
Taxes		
Advalorem Taxes	1,019.34	63,343.53
Beer Tax		2,648.94
Franchise Tax	2,379.04	89,892.70
Sales and Use Tax	<u>54,995.31</u>	<u>487,782.10</u>
Total Taxes	<u>58,393.69</u>	<u>643,667.27</u>
Transfers In	<u>2,916.66</u>	<u>32,083.30</u>
Total Income	<u>85,721.36</u>	<u>809,469.57</u>

General Fund

	<u>May 19</u>	<u>Jul '18 - May 19</u>
Ordinary Income/Expense		
Expense		
Bad debts	-1,966.00	
Bank Service fee	9.29	56.52
General Government		
Capital Outlay-equipment		2,900.55
Conventions and Training		2,828.28
Dues		1,043.00
Insurance		
Liability Ins		12,649.88
Property and bonds		2,482.80
Workers Comp.	201.01	2,128.69
Total Insurance	<u>201.01</u>	<u>17,261.37</u>
Miscellaneous	1,966.00	1,966.00
Office Expense		
Other	111.95	5,227.33
Planning & zoning	330.00	875.00
Repairs & Maintenance	99.77	5,202.27
Supplies	338.16	6,549.89
Telephone	227.31	2,508.32
Utilities	580.92	5,611.88
Total Office Expense	<u>1,688.11</u>	<u>25,974.69</u>
Office P/R Expense		
Admin	10,528.69	105,237.63
Medicare	332.54	1,702.97
Social Securiry	1,421.90	7,281.66
Total Office P/R Expense	<u>12,283.13</u>	<u>114,222.26</u>
Professional Services		
Accounting Fees	3,390.00	53,080.00
Attorney Fees	2,686.75	14,537.91
Building Inspector		5,300.00
IT Services	781.76	8,658.48
Ordinance codification		2,744.79
Payroll Fees	201.00	2,051.68
Professional Services - Other		1,500.00
Total Professional Services	<u>7,059.51</u>	<u>87,872.86</u>
Tourism and Promotion	4,556.90	16,106.82
Total General Government	<u>27,754.66</u>	<u>270,175.83</u>

General Fund

	<u>May 19</u>	<u>Jul '18 - May 19</u>
Ordinary Income/Expense		
Highway & Streets		
Animal Control		4,900.00
Capital outlay		4,279.80
Debt Service - Lease Payments	3,143.09	37,716.99
Engineering Fees	1,253.75	24,539.50
Insurance		
Auto		1,303.68
Liability Ins.		7,850.32
Tractors	2,955.72	2,955.72
Workers Comp	719.92	8,152.56
Total Insurance	<u>3,675.64</u>	<u>20,262.28</u>
Operating		
Fuel Expense	2,449.70	13,993.71
Repairs	247.09	28,111.23
Supplies	1,657.50	13,472.29
Telephone	185.06	2,130.47
Utilities	229.42	3,075.00
Total Operating	<u>4,768.77</u>	<u>60,782.70</u>
P/R Expense		
Medicare		1,380.95
Salaries	12,405.23	107,586.01
Social Security		5,904.79
Total P/R Expense	<u>12,405.23</u>	<u>114,871.75</u>
Road Maintenance and repairs		775.19
Street Lights	<u>4,021.77</u>	<u>23,565.68</u>
Total Highway & Streets	<u>29,268.25</u>	<u>291,693.89</u>
Public Safety		
General Expense		
Contract Expense	-570.00	
Telephone	457.75	5,019.80
Utilities	229.22	1,431.95
Total General Expense	<u>116.97</u>	<u>6,451.75</u>
P/R Expense		
Contract Labor	29,486.05	324,346.55
Judges Retirement	95.13	1,062.48
Medicare		3.54
Salaries	243.92	2,728.53
Social Security		15.12
Total P/R Expense	<u>29,825.10</u>	<u>328,156.22</u>
Total Public Safety	<u>29,942.07</u>	<u>334,607.97</u>
Total Expense	<u>85,008.27</u>	<u>896,534.21</u>
Net Ordinary Income	<u>713.09</u>	<u>-87,064.64</u>
Net Income	<u>713.09</u>	<u>-87,064.64</u>

General Fund

	<u>Jul '18 - May 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	445.60	500.00	-54.40	89.12%
Fines-Sheriff	1,805.96	1,000.00	805.96	180.6%
Total Fines & Forfeits	2,251.56	1,500.00	751.56	150.1%
General Gov. Misc. Income				
FEMA Public Assistance Grant	15,443.87			
State LGAP Grant	15,456.54	30,000.00	-14,543.46	51.52%
State Tourism Grant	11,562.20	18,000.00	-6,437.80	64.23%
General Gov. Misc. Income - Other	204.52		204.52	100.0%
Total General Gov. Misc. Income	42,667.13	48,000.00	-5,332.87	88.89%
Grass Cutting Revenue	10,310.00	10,300.00	10.00	100.1%
Interest Income	475.18	250.00	225.18	190.07%
Licenses & Permits				
Beer & Liquor Licenses	1,020.00	2,000.00	-980.00	51.0%
Occupational Licenses	75,500.13	92,000.00	-16,499.87	82.07%
Permits	50.00	500.00	-450.00	10.0%
Total Licenses & Permits	76,570.13	94,500.00	-17,929.87	81.03%
Planning & Zoning Fees	1,150.00	300.00	850.00	383.33%
Police				
Misc. Income	295.00			
Total Police	295.00			
Taxes				
Advalorem Taxes	63,343.53	60,000.00	3,343.53	105.57%
Beer Tax	2,648.94	3,000.00	-351.06	88.3%
Franchise Tax	89,892.70	90,000.00	-107.30	99.88%
Sales and Use Tax	487,782.10	540,000.00	-52,217.90	90.33%
Total Taxes	643,667.27	693,000.00	-49,332.73	92.88%
Transfers In	32,083.30	35,000.00	-2,916.70	91.67%
Total Income	809,469.57	882,850.00	-73,380.43	91.69%

General Fund				
Expense	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget
Bank Service fee	56.52			
General Government				
Capital outlay-buildings		30,000.00	-30,000.00	
Capital Outlay-equipment	2,900.55			
Conventions and Training	2,828.28	3,000.00	-171.72	94.28%
Dues	1,043.00	1,400.00	-357.00	74.5%
Insurance				
Liability Ins	12,649.88	12,000.00	649.88	105.42%
Property and bonds	2,482.80	2,100.00	382.80	118.23%
Workers Comp.	2,128.69	2,100.00	28.69	101.37%
Total Insurance	17,261.37	16,200.00	1,061.37	106.55%
Miscellaneous	1,966.00	700.00	1,266.00	280.86%
Office Expense				
Other	5,227.33	6,500.00	-1,272.67	80.42%
Planning & zoning	875.00	1,000.00	-125.00	87.5%
Repairs & Maintenance	5,202.27	3,000.00	2,202.27	173.41%
Supplies	6,549.89	7,000.00	-450.11	93.57%
Telephone	2,508.32	3,000.00	-491.68	83.61%
Utilities	5,611.88	5,000.00	611.88	112.24%
Total Office Expense	25,974.69	25,500.00	474.69	101.86%
Office P/R Expense				
Admin	105,237.63	107,000.00	-1,762.37	98.35%
Medicare	1,702.97	1,600.00	102.97	106.44%
Social Securty	7,281.66	7,000.00	281.66	104.02%
Total Office P/R Expense	114,222.26	115,600.00	-1,377.74	98.81%
Professional Services				
Accounting Fees	53,080.00	52,000.00	1,080.00	102.08%
Attorney Fees	14,537.91	5,500.00	9,037.91	264.33%
Building Inspector	5,300.00	12,000.00	-6,700.00	44.17%
IT Services	8,658.48	2,000.00	6,658.48	432.92%
Ordinance codification	2,744.79			
Payroll Fees	2,051.68			
Professional Services - Other	1,500.00			
Total Professional Services	87,872.86	71,500.00	16,372.86	122.9%
Tourism and Promotion	16,106.82	18,000.00	-1,893.18	89.48%
Total General Government	270,175.83	281,900.00	-11,724.17	95.84%

General Fund

	<u>Jul '18 - May 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Highway & Streets				
Animal Control	4,900.00	10,000.00	-5,100.00	49.0%
Capital outlay	4,279.80	2,000.00	2,279.80	213.99%
Debt Service - Lease Payments	37,716.99	38,000.00	-283.01	99.26%
Engineering Fees	24,539.50	6,000.00	18,539.50	408.99%
Insurance				
Auto	1,303.68	1,500.00	-196.32	86.91%
Liability Ins.	7,850.32	6,000.00	1,850.32	130.84%
Tractors	2,955.72	3,500.00	-544.28	84.45%
Workers Comp	8,152.56	10,000.00	-1,847.44	81.53%
Total Insurance	<u>20,262.28</u>	<u>21,000.00</u>	<u>-737.72</u>	<u>96.49%</u>
Operating				
Fuel Expense	13,993.71	15,000.00	-1,006.29	93.29%
Repairs	28,111.23	7,500.00	20,611.23	374.82%
Supplies	13,472.29	10,000.00	3,472.29	134.72%
Telephone	2,130.47	2,000.00	130.47	106.52%
Utilities	3,075.00	2,500.00	575.00	123.0%
Total Operating	<u>60,782.70</u>	<u>37,000.00</u>	<u>23,782.70</u>	<u>164.28%</u>
P/R Expense				
Medicare	1,380.95	1,300.00	80.95	106.23%
Salaries	107,586.01	88,000.00	19,586.01	122.26%
Social Security	5,904.79	5,700.00	204.79	103.59%
Total P/R Expense	<u>114,871.75</u>	<u>95,000.00</u>	<u>19,871.75</u>	<u>120.92%</u>
Road Maintenance and repairs	775.19		775.19	100.0%
Street Lights	23,565.68	25,000.00	-1,434.32	94.26%
Total Highway & Streets	<u>291,693.89</u>	<u>234,000.00</u>	<u>57,693.89</u>	<u>124.66%</u>
Public Safety				
General Expense				
Telephone	5,019.80	5,000.00	19.80	100.4%
Utilities	1,431.95	1,800.00	-368.05	79.55%
Total General Expense	<u>6,451.75</u>	<u>6,800.00</u>	<u>-348.25</u>	<u>94.88%</u>
P/R Expense				
Contract Labor	324,346.55	355,000.00	-30,653.45	91.37%
Judges Retirement	1,062.48	1,200.00	-137.52	88.54%
Medicare	3.54			
Salaries	2,728.53	3,000.00	-271.47	90.95%
Social Security	15.12			
Total P/R Expense	<u>328,156.22</u>	<u>359,200.00</u>	<u>-31,043.78</u>	<u>91.36%</u>
Total Public Safety	<u>334,607.97</u>	<u>366,000.00</u>	<u>-31,392.03</u>	<u>91.42%</u>
Total Expense	<u>896,534.21</u>	<u>881,900.00</u>	<u>14,634.21</u>	<u>101.66%</u>
Net Ordinary Income	<u>-87,064.64</u>	<u>950.00</u>	<u>-88,014.64</u>	<u>-9,164.7%</u>
Net Income	<u>-87,064.64</u>	<u>950.00</u>	<u>-88,014.64</u>	<u>-9,164.7%</u>

Restricted Fund

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank accounts	
Savings Account-LAMP	140,904.77
UCB Restricted Fund	<u>202,903.64</u>
Total Bank accounts	<u>343,808.41</u>
Total Checking/Savings	343,808.41
Other Current Assets	
Due from other govt. units	7,297.00
Due to/from General Fund	<u>-3,083.33</u>
Total Other Current Assets	<u>4,213.67</u>
Total Current Assets	<u>348,022.08</u>
TOTAL ASSETS	<u>348,022.08</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accounts Payable - Manual	9,625.00
Assurity Bond	9,500.00
Community Center Deposit	5,450.00
Unclaimed Forfeitures	<u>2,650.69</u>
Total Other Current Liabilities	<u>27,225.69</u>
Total Current Liabilities	<u>27,225.69</u>
Total Liabilities	27,225.69
Equity	
Fund Balance - Reserved	265,092.29
Retained Earnings	74,132.70
Net Income	<u>-18,428.60</u>
Total Equity	<u>320,796.39</u>
TOTAL LIABILITIES & EQUITY	<u>348,022.08</u>

Restricted Fund

	<u>May 19</u>	<u>Jul '18 - May 19</u>
Ordinary Income/Expense		
Income		
Restricted Fund Income		
Community Center Rental Income	3,850.00	18,325.00
Holiday Celebration Income	0.00	400.00
Interest Income	310.17	3,130.01
Miscellaneous	0.00	0.09
Sales & Use Taxes		
Fire Department	3,235.01	28,681.07
Recreation	3,235.02	28,681.04
Senior Citizens	3,235.02	28,681.06
Total Sales & Use Taxes	<u>9,705.05</u>	<u>86,043.17</u>
Total Restricted Fund Income	<u>13,865.22</u>	<u>107,898.27</u>
Total Income	<u>13,865.22</u>	<u>107,898.27</u>
Gross Profit	13,865.22	107,898.27
Expense		
Holiday Celebration Expense	0.00	512.36
Restricted Fund Expense		
Fire Department		
Operating Expense	814.22	43,629.05
Total Fire Department	<u>814.22</u>	<u>43,629.05</u>
Recreation		
Capital Outlay - Comm. Center	0.00	9,663.20
Operating Expense	1,955.75	26,344.11
Transfers Out - Debt Service	1,558.33	17,141.65
Recreation - Other	0.00	0.00
Total Recreation	<u>3,514.08</u>	<u>53,148.96</u>
Senior Citizen	<u>3,476.00</u>	<u>29,036.50</u>
Total Restricted Fund Expense	<u>7,804.30</u>	<u>125,814.51</u>
Total Expense	<u>7,804.30</u>	<u>126,326.87</u>
Net Ordinary Income	<u>6,060.92</u>	<u>-18,428.60</u>
Net Income	<u><u>6,060.92</u></u>	<u><u>-18,428.60</u></u>

Restricted Fund

	<u>Jul '18 - May 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Restricted Fund Income				
Community Center Rental Income	18,325.00	12,000.00	6,325.00	152.71%
Fire Department				
Fire Department Donation	0.00	0.00	0.00	0.0%
Total Fire Department	0.00	0.00	0.00	0.0%
Holiday Celebration Income	400.00	0.00	400.00	100.0%
Interest Income	3,130.01	1,800.00	1,330.01	173.89%
Miscellaneous	0.09	500.00	-499.91	0.02%
Sales & Use Taxes				
Fire Department	28,681.07	32,000.00	-3,318.93	89.63%
Recreation	28,681.04	32,000.00	-3,318.96	89.63%
Senior Citizens	28,681.06	32,000.00	-3,318.94	89.63%
Total Sales & Use Taxes	86,043.17	96,000.00	-9,956.83	89.63%
Restricted Fund Income - Other	0.00	0.00	0.00	0.0%
Total Restricted Fund Income	<u>107,898.27</u>	<u>110,300.00</u>	<u>-2,401.73</u>	<u>97.82%</u>
Total Income	<u>107,898.27</u>	<u>110,300.00</u>	<u>-2,401.73</u>	<u>97.82%</u>
Gross Profit	107,898.27	110,300.00	-2,401.73	97.82%
Expense				
Holiday Celebration Expense	512.36	0.00	512.36	100.0%
Restricted Fund Expense				
Fire Department				
Hydrant Maintenance	0.00	6,000.00	-6,000.00	0.0%
Operating Expense	43,629.05	26,000.00	17,629.05	167.8%
Fire Department - Other	0.00	0.00	0.00	0.0%
Total Fire Department	43,629.05	32,000.00	11,629.05	136.34%
Recreation				
Capital Outlay - Comm. Center	9,663.20	16,000.00	-6,336.80	60.4%
Insurance - Community Center	0.00	5,000.00	-5,000.00	0.0%
Operating Expense	26,344.11	24,800.00	1,544.11	106.23%
Transfers Out - Debt Service	17,141.65	18,700.00	-1,558.35	91.67%
Recreation - Other	0.00			
Total Recreation	53,148.96	64,500.00	-11,351.04	82.4%
Senior Citizen	29,036.50	30,000.00	-963.50	96.79%
Supplies	0.00	0.00	0.00	0.0%
Restricted Fund Expense - Other	0.00	500.00	-500.00	0.0%
Total Restricted Fund Expense	<u>125,814.51</u>	<u>127,000.00</u>	<u>-1,185.49</u>	<u>99.07%</u>
Total Expense	<u>126,326.87</u>	<u>127,000.00</u>	<u>-673.13</u>	<u>99.47%</u>
Net Ordinary Income	<u>-18,428.60</u>	<u>-16,700.00</u>	<u>-1,728.60</u>	<u>110.35%</u>
Net Income	<u><u>-18,428.60</u></u>	<u><u>-16,700.00</u></u>	<u><u>-1,728.60</u></u>	<u><u>110.35%</u></u>

Utility Fund

May 31, 19

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,517.50
UCB - Utility Deposit Account	18,344.00
UCB Utility Account	<u>61,276.85</u>
Total Bank Accounts	91,138.35
Cash on hand	<u>100.00</u>
Total Checking/Savings	91,238.35
Accounts Receivable	
Accounts Receivable	
Accounts Receivable	2,238.03
Accounts Receivable - Other	<u>15,821.75</u>
Total Accounts Receivable	18,059.78
Allowance for Bad Debts	<u>-3,700.00</u>
Total Accounts Receivable	<u>14,359.78</u>
Total Current Assets	105,598.13
Fixed Assets	
Accum. Depreciation-Water Tower	-1,186,520.55
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	<u>773,283.00</u>
Total Fixed Assets	<u>1,064,730.75</u>
TOTAL ASSETS	<u>1,170,328.88</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>19,778.26</u>
Total Accounts Payable	19,778.26
Other Current Liabilities	
Due to General Fund	77,393.01
Garbage Deposits Liability	<u>18,653.32</u>
Total Other Current Liabilities	<u>96,046.33</u>
Total Current Liabilities	<u>115,824.59</u>
Total Liabilities	115,824.59
Equity	
Contributed Capital	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	548,741.34
Net Income	<u>-106,077.25</u>
Total Equity	<u>1,054,504.29</u>
TOTAL LIABILITIES & EQUITY	<u>1,170,328.88</u>

Utility Fund

	<u>May 19</u>	<u>Jul '18 - May 19</u>
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	23.96	240.01
Total Interest Income	23.96	240.01
Sundry	0.00	75.00
Utility Income		
Garbage Fee	10,457.00	111,042.00
Late Payment Penalties	274.00	3,540.40
Return Fee	200.00	1,475.00
Sewer Fee	4,924.00	53,097.00
Sundry	0.00	203.00
Water Franchise fees	0.00	4,088.00
Total Utility Income	15,855.00	173,445.40
Total Income	15,878.96	173,760.41
Expense		
Bank Service charges	65.87	437.49
Depreciation Expense	7,083.33	77,916.63
Fire Hydrants	8,550.00	8,550.00
Garbage Department Expenses		
Garbage Service	10,044.88	103,593.63
Sundry	0.00	0.00
Garbage Department Expenses - Other	0.00	154.66
Total Garbage Department Expenses	10,044.88	103,748.29
General Administrative		
Billing Supplies	0.00	536.06
Dues & Memberships	0.00	1,160.34
Postage	140.35	1,624.00
Transfer Out - Debt Service	1,358.33	14,941.65
Total General Administrative	1,498.68	18,262.05
Sewer Department Expenses		
Engineering	1,160.00	20,809.53
Other	0.00	1,964.60
Repairs	0.00	2,330.83
Rural Development Grant	1,145.26	3,531.21
Sewer Service	0.00	-884.00
Sewer System Maintenance	1,670.00	36,579.12
Sundry	0.00	332.95
Utility Bills	558.85	6,104.30
Sewer Department Expenses - Other	0.00	154.66
Total Sewer Department Expenses	4,534.11	70,923.20
Total Expense	31,776.87	279,837.66
Net Ordinary Income	-15,897.91	-106,077.25
Net Income	-15,897.91	-106,077.25

Utility Fund				
	<u>Jul '18 - May 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest Income				
LAMP Account	240.01	100.00	140.01	240.01%
Interest Income - Other	0.00	0.00	0.00	0.0%
Total Interest Income	240.01	100.00	140.01	240.01%
Other Income	0.00	0.00	0.00	0.0%
Sundry	75.00			
Utility Income				
Garbage Fee	111,042.00	115,000.00	-3,958.00	96.56%
Late Payment Penalties	3,540.40	3,000.00	540.40	118.01%
Return Fee	1,475.00	1,000.00	475.00	147.5%
Sewer Fee	53,097.00	57,000.00	-3,903.00	93.15%
Sundry	203.00			
Water Franchise fees	4,088.00	5,500.00	-1,412.00	74.33%
Utility Income - Other	0.00	0.00	0.00	0.0%
Total Utility Income	173,445.40	181,500.00	-8,054.60	95.56%
Total Income	173,760.41	181,600.00	-7,839.59	95.68%
Expense				
Bank Service charges	437.49	450.00	-12.51	97.22%
Depreciation Expense	77,916.63	80,000.00	-2,083.37	97.4%
Fire Hydrants	8,550.00	0.00	8,550.00	100.0%
Garbage Department Expenses				
Garbage Service	103,593.63	105,000.00	-1,406.37	98.66%
Sundry	0.00			
Garbage Department Expenses - Other	154.66	0.00	154.66	100.0%
Total Garbage Department Expenses	103,748.29	105,000.00	-1,251.71	98.81%
General Administrative				
Billing Supplies	536.06	1,200.00	-663.94	44.67%
Dues & Memberships	1,160.34	1,000.00	160.34	116.03%
Postage	1,624.00	1,800.00	-176.00	90.22%
Transfer Out - Debt Service	14,941.65	16,300.00	-1,358.35	91.67%
Total General Administrative	18,262.05	20,300.00	-2,037.95	89.96%
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	76,000.00	-76,000.00	0.0%
Engineering	20,809.53	6,000.00	14,809.53	346.83%
Grant consultant	0.00	0.00	0.00	0.0%
Other	1,964.60	2,000.00	-35.40	98.23%
Repairs	2,330.83	100.00	2,230.83	2,330.83%
Rural Development Grant	3,531.21			
Sewer Service	-884.00	0.00	-884.00	100.0%
Sewer System Maintenance	36,579.12	15,000.00	21,579.12	243.86%
Sundry	332.95	100.00	232.95	332.95%
Utility Bills	6,104.30	8,500.00	-2,395.70	71.82%
Sewer Department Expenses - Other	154.66	0.00	154.66	100.0%
Total Sewer Department Expenses	70,923.20	107,700.00	-36,776.80	65.85%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	279,837.66	313,450.00	-33,612.34	89.28%
Net Ordinary Income	-106,077.25	-131,850.00	25,772.75	80.45%
Net Income	-106,077.25	-131,850.00	25,772.75	80.45%