

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

Members Present:

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

Mayor: Michael Lambert

Town Clerk: Paige Robert

Absent: Wanda Bourgeois

Motion by Councilman Randy Anny and seconded by Councilman Robert Debate to approve the minutes of the regular meeting of the mayor and council taken Tuesday July 2, 2019.

Motion carried. Vote as follows:

YEAS: Robert Debate, Donald Schexnaydre, Randy Anny

NAYS: None ABSENT: Wanda Bourgeois, Patti Poche

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to approve the minutes of the special meeting of the mayor and council taken Tuesday July 8, 2019. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Randy Anny, Robert Debate

NAYS: None ABSENT : Wanda Bourgeois, Patti Poche

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to approve the bills for the month of July 2019 in the amount of \$57,608.90. Motion carried.

Vote as follows:

YEAS: Randy Anny, Robert Debate, Donald Schexnaydre

NAYS: None ABSENT : Wanda Bourgeois, Patti Poche

Councilman Patti Poche arrived at 6:11 pm.

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

Councilman Randy Anny introduced ordinance 19-09, An Ordinance to Amend Chapter 30 Section 173 of the Code of Ordinances with Respect to "Abatement" and the removal of weeds, grass, or other noxious growths and accumulations. A public hearing was called for the next regular meeting of the mayor and council on September 3, 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 Patti Poche to open public hearing to discuss Ordinance 19-05 an ordinance to establish a decrease to the annual compensation for the appointed town clerk. Motion carried. Vote as follows:

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

NAYS: None ABSENT : Wanda Bourgeois

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randy Anny to close public hearing. Motion carried. Vote as follows:

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

NAYS: None ABSENT : Wanda Bourgeois

Motion by Councilman Patti Poche and seconded by Councilman Robert Debate to adopt Ordinance 19-05 an ordinance to establish a decrease to the annual compensation for the appointed town clerk. Motion carried. Vote as follows:

YEAS: Donald Schexnaydre, Patti Poche, Robert Debate

NAYS: Randy Anny ABSENT : Wanda Bourgeois

## ORDINANCE 19-05

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

**SECTION 1.** The Town Council established the fixed compensation of the Town's appointed Town Clerk by Ordinance 16-02.

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

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

	<u>Annual Decrease</u>	<u>Annual Compensation</u>
Town of Sorrento, Town Clerk	\$8,535	\$38,965

Whereas, said proposed compensation decrease was duly set, after proper notice to the public, during a public hearing which was held on August 6, 2019 as required by R.S. 33:406 and shall be effective upon rightful passage by the Town of Sorrento.

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

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

**Yeas:** Donald Schexnaydre, Patti Poche, Robert Debate

**Nays:** Randy Anny

**Absent:** Wanda Bourgeois

And this ordinance was passed on the 6<sup>th</sup> day of August 2019. 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 August 6, 2019.

Councilman Donald Schexnaydre introduced the repeal of ordinance 98-1, an ordinance to amend section 3.1302 the zoning ordinance of the Town of Sorrento, relative to the individual mobile homes, to provide a setback line restricting the placement of trailers and mobile homes excluding St. Amant Street; LA Highway 70; and that part of LA Highway 22 South of Airline.

A public hearing was called for the next regular meeting of the mayor and council on September 3, 2019 at 6:00 pm at the town hall in Sorrento to consider adoption of this ordinance.

Councilman Patti Poche introduced Ordinance 19-06, an ordinance to Amend and Restate Appendix II of the Code of Ordinances regarding Development and Zoning contained therein. A public hearing was called for the next regular meeting of the mayor and council on September 3, 2019 at 6:00 pm at the town hall in Sorrento to consider adoption of this ordinance.

Councilman Patti Poche introduced Ordinance 19-07, an ordinance to amend and restate the Town of Sorrento's Development Zoning Map in conjunction with the Town of Sorrento's updated and restate Development and Rezoning Code. A public hearing was called for the next regular meeting of the mayor and council on September 3, 2019 at 6:00 pm at the town hall in Sorrento to consider adoption of this ordinance.

Councilman Donald Schexnaydre introduced Ordinance 19-08 an ordinance to create and enact Zoning Tables A and B in conjunction with the Town of Sorrento's updated and restated Development and Rezoning Code, A public hearing was called for the next regular meeting of the mayor and council on September 3, 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 Patti Poche to accept the engagement letter for the statewide agreed upon procedures and the financial statement audit for the fiscal year ending June 0, 2019 from Diez, Dupuy, and Ruiz, LLC. Motion carried. Vote as follows:

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

NAYS: None ABSENT: Wanda Bourgeois

Motion by Councilman Randy Anny and seconded by Councilman Patti Poche to approve the first payment to Mitchell Contracting, Inc. in the amount \$159,502.50 for sewer pond repairs. Motion carried. Vote as follows:

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

NAYS: None ABSENT : Wanda Bourgeois

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to authorize the town attorney to do an abstract on land on dead end of Brittany St. and dead end of Main St. Motion carried. Vote as follows:

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

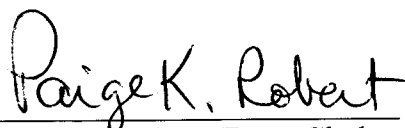
NAYS: None ABSENT : Wanda Bourgeois

Motion by Councilman Randy Anny and seconded by Councilman Donald Schexnaydre to install no parking signs on dead end of Brittany St. and dead end of Main St. Motion carried. Vote as follows:

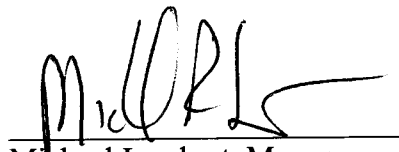
YEAS: Robert Debate, Donald Schexnaydre, Randy Anny, Patti Poche

NAYS: None ABSENT : Wanda Bourgeois

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

**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	11					
Burglaries	1	2	0					
Thefts	6	5	12					
Armed Robbery	0	0	0					
Simple Robbery	0	0	0					
Alarms	13	9	8					
Narcotics	1	2	0					
<b>Total Service Calls</b>	<b>124</b>	<b>107</b>	<b>126</b>					
SCO/Loud Music	0	0	0	0	0	0	0	

Traffic Citations	10	12	9	0	0	0	0	
Adult Arrests	1	1	7	0	0	0	0	

  
 Cpt. Roosevelt Hampton

<b>Row Labels</b>	<b>Count of Incident Number</b>
911 Investigation	2
Accident	11
Alarm	8
Animal Complaint	2
Assault	1
Assist	19
Check on Welfare	5
Civil Dispute	6
Disturbance	18
Escort	1
Suicide Investigation	1
Suspicious Person/Vehicle	17
Theft	12
Traffic Incident	21
Trespassing	2
<b>Grand Total</b>	<b>126</b>

***Sorrento***

LOUISIANA

FINANCIAL STATEMENTS

June 30, 2019

Town of Sorrento  
Key stats  
June 30, 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>
June 30, 2019	\$ 721,169	\$ 335,960	\$ 385,209		
June 30, 2018	838,386			\$ (117,217)	
June 30, 2017	869,551				\$ (148,382)
June 30, 2016	908,795				

Restricted breakdown

Recreation	193,322
Senior citizen programs	57,236
Public safety - fire	52,149
Public safety - police - restricted	10,823
Public safety - police - misc donations	7,384
Other	15,046

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>	<u>Restricted Fund</u>		
		<u>Collections</u>	<u>Collections</u>		
	2019	\$ 535,232	\$ 94,416		
	2018	567,257	4%	100,104	4%
	2017	543,170	3%	95,854	3%
	2016	<u>526,282</u>		<u>92,873</u>	
	<b>2019 budget</b>	<b>\$ 540,000</b>	<b>99.1%</b>	<b>\$ 92,250</b>	<b>102.3%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>	<u>Garbage</u>		
	2019	\$ 57,915	\$ 121,310		
	2018	57,033	0%	114,778	0%
	2017	57,304	1%	115,064	2%
	2016	<u>56,984</u>		<u>112,764</u>	
	<b>2019 budget</b>	<b>\$ 56,000</b>	<b>103.4%</b>	<b>\$ 112,500</b>	<b>107.8%</b>

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 - 06/30/2019	\$ 15,303	\$ 12,716	\$ (2,226)	\$ 526	\$ (573)	\$ 4,860
Amount owed - 06/30/2018	<u>14,514</u>	<u>13,664</u>	<u>(1,953)</u>	<u>(449)</u>	<u>(1,179)</u>	<u>4,431</u>
Amount owed - 06/30/2017	<u>14,879</u>	<u>13,660</u>	<u>(2,089)</u>	<u>402</u>	<u>(28)</u>	<u>2,934</u>
Amount owed - 06/30/2016	<u>17,527</u>	<u>13,365</u>	<u>(2,022)</u>	<u>872</u>	<u>(264)</u>	<u>5,576</u>

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2019						
Surplus (deficit)	\$ (83,438)	\$ (31,144)				
Capital outlay activity, net of grants and proceeds	7,180	9,663				
Depreciation	-	-				
Operating cash flows	<u>\$ (76,258)</u>	<u>\$ (21,480)</u>				
Utility	<u>2019B</u>	<u>YTD 2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	
Operating deficit	\$ (89,550)	\$ (96,503)	\$ (93,289)	\$ (67,657)	\$ (56,049)	
Depreciation	85,000	85,000	85,000	85,000	85,000	
Net	<u>\$ (4,550)</u>	<u>\$ (11,503)</u>	<u>\$ (8,289)</u>	<u>\$ 17,343</u>	<u>\$ 28,951</u>	

Town of Sorrento  
 Overview  
 June 30, 2019

	YTD as of	Current Year - FYE 2018/2019			% of budget
	6/30/2018	Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	559,835	535,232	540,000	4,768	
Property tax	60,080	63,596	60,000	(3,596)	
Franchise fees	90,477	89,893	90,000	107	
Beer Tax	1,968	2,649	3,000	351	
Licenses and permits	129,375	104,858	94,500	(10,358)	
Charges for Services	10,298	10,310	10,300	(10)	
Fines	952	2,332	1,500	(832)	
Intergovernmental grants - Operational	12,500	27,957	48,000	20,043	
FEMA	-	13,206	-	(13,206)	
Transfers In	32,900	35,033	-	(35,033)	
Other	4,098	2,170	550	(1,620)	
<b>Total revenue</b>	<b>902,485</b>	<b>887,236</b>	<b>847,850</b>	<b>(39,386)</b>	<b>105%</b>
Administration	257,358	289,987	281,900	(8,087)	103%
Police	366,000	364,888	366,000	1,112	100%
Streets	274,332	308,619	234,000	(74,619)	132%
Capital outlay	14,681	7,180	-	(7,180)	0%
<b>Total expenditures</b>	<b>912,371</b>	<b>970,674</b>	<b>881,900</b>	<b>(88,774)</b>	<b>110%</b>
<b>Restricted:</b>					
Sales tax	98,990	94,417	92,250	(2,167)	
General fund	-	-	-	-	
Other	19,190	24,552	7,250	(17,302)	
<b>Total revenue</b>	<b>118,180</b>	<b>118,968</b>	<b>99,500</b>	<b>(19,468)</b>	<b>120%</b>
Fire	45,934	55,367	56,000	633	
Senior citizen programs	30,362	34,906	25,000	(9,906)	
Recreation - Community Center	45,821	49,664	36,000	(13,664)	
Other	444	512	250	(262)	
Capital outlay	7,331	9,663	-	(9,663)	
<b>Total expenditures</b>	<b>129,892</b>	<b>150,112</b>	<b>117,250</b>	<b>(32,862)</b>	<b>128%</b>
<b>Utility Fund:</b>					
Garbage	114,776	121,310	112,500	(8,810)	
Sewer	57,033	57,915	56,000	(1,915)	
FEMA	-	-	-	-	
Other	12,858	10,007	4,550	(5,457)	
<b>Total revenue</b>	<b>184,668</b>	<b>189,232</b>	<b>173,050</b>	<b>(16,182)</b>	<b>109%</b>
Garbage	101,292	103,748	102,500	(1,248)	
Sewer maintenance	39,965	38,875	12,000	(26,875)	
Sewer operating costs	27,716	37,900	45,000	7,100	
Depreciation	80,779	85,000	85,000	0	
Other	27,134	20,213	18,100	(2,113)	
<b>Total expenditures</b>	<b>276,886</b>	<b>285,736</b>	<b>262,600</b>	<b>(23,136)</b>	<b>109%</b>
<b>Total:</b>					
Inflows	1,205,333	1,195,436			
Outflows	1,319,150	1,406,521			
<b>Net</b>	<b>(113,817)</b>	<b>(211,085)</b>			
Depreciation	80,779	85,000			
Capital outlay, net of grants and proceeds	22,012	16,844			
<b>Operating, net</b>	<b>(11,026)</b>	<b>(109,241)</b>			



**Town of Sorrento**  
**Sales and use tax collections**  
**Monthly analysis**

<b>General Fund</b>	<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	47,450	-10.3%
	<u>\$ 567,257</u>	<u>\$ 535,232</u>	
Prior year to date		<u>\$ 567,257</u>	-5.6% YoY Change
<b>FYE 2018/2019 Budget</b>		<u>\$ 540,000</u>	99.1% % of Budget

<b>Restricted Fund</b>	<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	8,373	-10.3%
	<u>\$ 100,104</u>	<u>\$ 94,416</u>	
Prior year to date		<u>\$ 100,104</u>	-5.7% YoY Change
<b>FYE 2018/2019 Budget</b>		<u>\$ 92,250</u>	102.3% % of Budget

Town of Sorrento  
 Utility charges & collections  
 Monthly analysis

Sewer fees

	Users	Charges	Collections	Variance
July	185	\$ 4,792	\$ 4,041	\$ (751)
August	187	4,822	5,118	296
September	188	4,862	4,527	(335)
October	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	194	4,818	4,657	(161)
		<u>\$ 57,915</u>	<u>\$ 59,105</u>	<u>\$ 1,190</u>

FYE 2018/2019 Budget

\$ 56,000 103% % of Budget

Garbage fees

	Users	Charges	Collections	% Variance
July	521	\$ 9,542	\$ 7,527	\$ (2,015)
August	527	9,545	10,405	860
September	530	9,619	9,177	(442)
October	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	538	10,268	10,501	233
		<u>\$ 121,310</u>	<u>\$ 123,623</u>	<u>\$ 2,313</u>

FYE 2018/2019 Budget

\$ 112,500 108% % of Budget

Collection rate

\$ 179,225 \$ 182,729 102%

General Fund

	<u>Jun 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,847.59
UCB Operating - 3194	<u>281,995.22</u>
Total Bank Accounts	<u>304,842.81</u>
Total Checking/Savings	304,842.81
Accounts Receivable	
Accounts Receivable	4,026.32
Grants Receivable	<u>8,981.00</u>
Total Accounts Receivable	13,007.32
Other Current Assets	
Accounts Receivable-Manual	
Allowance for Accounts Receivab	-100,000.00
Accounts Receivable-Manual - Other	<u>119,355.00</u>
Total Accounts Receivable-Manual	19,355.00
Cash Drawer	
Cash Box	<u>150.00</u>
Total Cash Drawer	<u>150.00</u>
Total Other Current Assets	<u>19,505.00</u>
Total Current Assets	<u>337,355.13</u>
Other Assets	
Due from other gov't agencies	<u>53,804.00</u>
Total Other Assets	<u>53,804.00</u>
TOTAL ASSETS	<u>391,159.13</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>21,600.54</u>
Total Accounts Payable	21,600.54
Other Current Liabilities	
Accrued Expenses	29,486.05
Accrued Payroll Expense	2,323.31
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-197.20
Due to/from Utility account	-74,783.33
Payroll Liabilities	<u>53.87</u>
Total Other Current Liabilities	<u>-29,105.80</u>
Total Current Liabilities	<u>-7,505.26</u>
Total Liabilities	-7,505.26
Equity	
Fund Balance - Unreserved	482,102.62
Net Income	<u>-83,438.23</u>
Total Equity	<u>398,664.39</u>
TOTAL LIABILITIES & EQUITY	<u>391,159.13</u>

General Fund

	<u>Jun 19</u>	<u>Jul '18 - Jun 19</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	80.00	525.60
Fines-Sheriff		<u>1,805.96</u>
Total Fines & Forfeits	<u>80.00</u>	<u>2,331.56</u>
General Gov. Misc. Income		
FEMA Public Assistance Grant	-2,238.03	13,205.84
State LGAP Grant		15,456.54
State Tourism Grant	937.80	12,500.00
General Gov. Misc. Income - Other		<u>204.52</u>
Total General Gov. Misc. Income	<u>-1,300.23</u>	<u>41,366.90</u>
Grass Cutting Revenue		10,310.00
Interest Income	45.51	520.69
Licenses & Permits		
Beer & Liquor Licenses	125.00	1,145.00
Occupational Licenses	28,063.14	103,563.27
Permits	<u>100.00</u>	<u>150.00</u>
Total Licenses & Permits	<u>28,288.14</u>	<u>104,858.27</u>
Planning & Zoning Fees		1,150.00
Police		
Misc. Income		<u>295.00</u>
Total Police		<u>295.00</u>
Taxes		
Advalorem Taxes	252.73	63,596.26
Beer Tax		2,648.94
Franchise Tax		89,892.70
Sales and Use Tax	<u>47,449.80</u>	<u>535,231.90</u>
Total Taxes	<u>47,702.53</u>	<u>691,369.80</u>
Transfers In	<u>2,950.00</u>	<u>35,033.30</u>
Total Income	<u>77,765.95</u>	<u>887,235.52</u>

General Fund

	<u>Jun 19</u>	<u>Jul '18 - Jun 19</u>
Expense		
Bank Service fee	10.70	67.22
General Government		
Capital Outlay-equipment		2,900.55
Conventions and Training	250.00	3,078.28
Dues		1,043.00
Insurance		
Liability Ins		12,649.88
Property and bonds		2,482.80
Workers Comp.	201.01	2,329.70
Total Insurance	201.01	17,462.38
Miscellaneous		1,966.00
Office Expense		
Other	65.00	5,292.33
Planning & zoning		875.00
Repairs & Maintenance	455.12	5,657.39
Supplies	7,408.81	13,958.70
Telephone	227.51	2,735.83
Utilities	371.66	5,983.54
Total Office Expense	8,528.10	34,502.79
Office P/R Expense		
Admin	9,328.63	114,566.26
Medicare	135.26	1,658.34
Social Securiry	578.38	7,090.91
Total Office P/R Expense	10,042.27	123,315.51
Professional Services		
Accounting Fees		53,080.00
Attorney Fees	3,241.80	17,779.71
Building Inspector		5,300.00
IT Services	502.37	9,160.85
Ordinance codification	225.00	2,969.79
Payroll Fees	84.00	2,135.68
Professional Services - Other		1,500.00
Total Professional Services	4,053.17	91,926.03
Tourism and Promotion	518.76	16,625.58
Total General Government	23,593.31	292,820.12

General Fund

	<u>Jun 19</u>	<u>Jul '18 - Jun 19</u>
Highway & Streets		
Animal Control		4,900.00
Capital outlay		4,279.80
Debt Service - Lease Payments		37,716.99
Engineering Fees	787.50	25,327.00
Insurance		
Auto		1,303.68
Liability Ins.		7,850.32
Tractors		2,955.72
Workers Comp	719.92	8,872.48
Total Insurance	<u>719.92</u>	<u>20,982.20</u>
Operating		
Fuel Expense		13,993.71
Maintenance Misc.	7.50	7.50
Repairs	1,615.39	29,726.62
Supplies	2,052.60	15,524.89
Telephone	75.85	2,206.32
Utilities	88.84	3,163.84
Total Operating	<u>3,840.18</u>	<u>64,622.88</u>
P/R Expense		
Medicare	167.56	1,728.40
Salaries	11,555.77	119,141.78
Social Security	716.46	7,390.38
Total P/R Expense	<u>12,439.79</u>	<u>128,260.56</u>
Road Maintenance and repairs	1,225.60	2,000.79
Street Lights	1,242.43	24,808.11
Total Highway & Streets	<u>20,255.42</u>	<u>312,898.33</u>
Payroll Expenses	-0.01	-0.01
Public Safety		
General Expense		
Telephone	455.02	5,474.82
Utilities		1,431.95
Total General Expense	<u>455.02</u>	<u>6,906.77</u>
P/R Expense		
Contract Labor	29,486.05	353,832.60
Judges Retirement	95.13	1,157.61
Medicare		3.54
Salaries	243.92	2,972.45
Social Security		15.12
Total P/R Expense	<u>29,825.10</u>	<u>357,981.32</u>
Total Public Safety	<u>30,280.12</u>	<u>364,888.09</u>
Total Expense	<u>74,139.54</u>	<u>970,673.75</u>
Net Ordinary Income	<u>3,626.41</u>	<u>-83,438.23</u>
Net Income	<u>3,626.41</u>	<u>-83,438.23</u>

General Fund

	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	525.60	500.00	25.60	105.12%
Fines-Sheriff	1,805.96	1,000.00	805.96	180.6%
Total Fines & Forfeits	2,331.56	1,500.00	831.56	155.44%
General Gov. Misc. Income				
FEMA Public Assistance Grant	13,205.84			
State LGAP Grant	15,456.54	30,000.00	-14,543.46	51.52%
State Tourism Grant	12,500.00	18,000.00	-5,500.00	69.44%
General Gov. Misc. Income - Other	204.52		204.52	100.0%
Total General Gov. Misc. Income	41,366.90	48,000.00	-6,633.10	86.18%
Grass Cutting Revenue	10,310.00	10,300.00	10.00	100.1%
Interest Income	520.69	250.00	270.69	208.28%
Licenses & Permits				
Beer & Liquor Licenses	1,145.00	2,000.00	-855.00	57.25%
Occupational Licenses	103,563.27	92,000.00	11,563.27	112.57%
Permits	150.00	500.00	-350.00	30.0%
Total Licenses & Permits	104,858.27	94,500.00	10,358.27	110.96%
Planning & Zoning Fees	1,150.00	300.00	850.00	383.33%
Police				
Misc. Income	295.00			
Total Police	295.00			
Taxes				
Advalorem Taxes	63,596.26	60,000.00	3,596.26	105.99%
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	535,231.90	540,000.00	-4,768.10	99.12%
Total Taxes	691,369.80	693,000.00	-1,630.20	99.77%
Transfers In	35,033.30	35,000.00	33.30	100.1%
Total Income	887,235.52	882,850.00	4,385.52	100.5%

General Fund				
Expense	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
Bank Service fee	67.22			
General Government				
Capital outlay-buildings		30,000.00	-30,000.00	
Capital Outlay-equipment	2,900.55			
Conventions and Training	3,078.28	3,000.00	78.28	102.61%
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.	2,329.70	2,100.00	229.70	110.94%
Total Insurance	17,462.38	16,200.00	1,262.38	107.79%
Miscellaneous	1,966.00	700.00	1,266.00	280.86%
Office Expense				
Other	5,292.33	6,500.00	-1,207.67	81.42%
Planning & zoning	875.00	1,000.00	-125.00	87.5%
Repairs & Maintenance	5,657.39	3,000.00	2,657.39	188.58%
Supplies	13,958.70	7,000.00	6,958.70	199.41%
Telephone	2,735.83	3,000.00	-264.17	91.19%
Utilities	5,983.54	5,000.00	983.54	119.67%
Total Office Expense	34,502.79	25,500.00	9,002.79	135.31%
Office P/R Expense				
Admin	114,566.26	107,000.00	7,566.26	107.07%
Medicare	1,658.34	1,600.00	58.34	103.65%
Social Securiry	7,090.91	7,000.00	90.91	101.3%
Total Office P/R Expense	123,315.51	115,600.00	7,715.51	106.67%
Professional Services				
Accounting Fees	53,080.00	52,000.00	1,080.00	102.08%
Attorney Fees	17,779.71	5,500.00	12,279.71	323.27%
Building Inspector	5,300.00	12,000.00	-6,700.00	44.17%
IT Services	9,160.85	2,000.00	7,160.85	458.04%
Ordinance codification	2,969.79			
Payroll Fees	2,135.68			
Professional Services - Other	1,500.00			
Total Professional Services	91,926.03	71,500.00	20,426.03	128.57%
Tourism and Promotion	16,625.58	18,000.00	-1,374.42	92.36%
Total General Government	292,820.12	281,900.00	10,920.12	103.87%



General Fund

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
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	25,327.00	6,000.00	19,327.00	422.12%
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	8,872.48	10,000.00	-1,127.52	88.73%
Total Insurance	20,982.20	21,000.00	-17.80	99.92%
Operating				
Fuel Expense	13,993.71	15,000.00	-1,006.29	93.29%
Maintenance Misc.	7.50			
Repairs	29,726.62	7,500.00	22,226.62	396.36%
Supplies	15,524.89	10,000.00	5,524.89	155.25%
Telephone	2,206.32	2,000.00	206.32	110.32%
Utilities	3,163.84	2,500.00	663.84	126.55%
Total Operating	64,622.88	37,000.00	27,622.88	174.66%
P/R Expense				
Medicare	1,728.40	1,300.00	428.40	132.95%
Salaries	119,141.78	88,000.00	31,141.78	135.39%
Social Security	7,390.38	5,700.00	1,690.38	129.66%
Total P/R Expense	128,260.56	95,000.00	33,260.56	135.01%
Road Maintenance and repairs	2,000.79		2,000.79	100.0%
Street Lights	24,808.11	25,000.00	-191.89	99.23%
Total Highway & Streets	312,898.33	234,000.00	78,898.33	133.72%
Payroll Expenses	-0.01			
Public Safety				
General Expense				
Telephone	5,474.82	5,000.00	474.82	109.5%
Utilities	1,431.95	1,800.00	-368.05	79.55%
Total General Expense	6,906.77	6,800.00	106.77	101.57%
P/R Expense				
Contract Labor	353,832.60	355,000.00	-1,167.40	99.67%
Judges Retirement	1,157.61	1,200.00	-42.39	96.47%
Medicare	3.54			
Salaries	2,972.45	3,000.00	-27.55	99.08%
Social Security	15.12			
Total P/R Expense	357,981.32	359,200.00	-1,218.68	99.66%
Total Public Safety	364,888.09	366,000.00	-1,111.91	99.7%
Total Expense	970,673.75	881,900.00	88,773.75	110.07%
Net Ordinary Income	-83,438.23	950.00	-84,388.23	-8,782.97%
Net Income	-83,438.23	950.00	-84,388.23	-8,782.97%

Restricted Fund

	<u>Jun 30, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Bank accounts</b>	
Savings Account-LAMP	141,185.80
UCB Restricted Fund	<u>194,774.44</u>
<b>Total Bank accounts</b>	<u>335,960.24</u>
<b>Total Checking/Savings</b>	335,960.24
<b>Other Current Assets</b>	
Due from other govt. units	7,297.00
Due to/ from Utility	<u>-8,550.00</u>
<b>Total Other Current Assets</b>	<u>-1,253.00</u>
<b>Total Current Assets</b>	<u>334,707.24</u>
<b>TOTAL ASSETS</b>	<u><b>334,707.24</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Accounts Payable - Manual	9,625.00
Assurity Bond	9,500.00
Community Center Deposit	4,850.00
Unclaimed Forfeitures	<u>2,650.69</u>
<b>Total Other Current Liabilities</b>	<u>26,625.69</u>
<b>Total Current Liabilities</b>	<u>26,625.69</u>
<b>Total Liabilities</b>	26,625.69
<b>Equity</b>	
Fund Balance - Reserved	265,092.29
Retained Earnings	74,132.70
Net Income	<u>-31,143.44</u>
<b>Total Equity</b>	<u>308,081.55</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>334,707.24</b></u>

Restricted Fund

	Jun 19	Jul '18 - Jun 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Restricted Fund Income</b>		
Community Center Rental Income	2,400.00	20,725.00
Holiday Celebration Income	0.00	400.00
Interest Income	296.78	3,426.79
Miscellaneous	0.00	0.09
<b>Sales &amp; Use Taxes</b>		
Fire Department	2,791.16	31,472.23
Recreation	2,791.17	31,472.21
Senior Citizens	2,791.16	31,472.22
<b>Total Sales &amp; Use Taxes</b>	<u>8,373.49</u>	<u>94,416.66</u>
<b>Total Restricted Fund Income</b>	<u>11,070.27</u>	<u>118,968.54</u>
<b>Total Income</b>	<u>11,070.27</u>	<u>118,968.54</u>
<b>Gross Profit</b>	11,070.27	118,968.54
<b>Expense</b>		
Holiday Celebration Expense	0.00	512.36
<b>Restricted Fund Expense</b>		
<b>Fire Department</b>		
Hydrant Maintenance	0.00	8,550.00
Operating Expense	3,188.01	46,817.06
<b>Total Fire Department</b>	<u>3,188.01</u>	<u>55,367.06</u>
<b>Recreation</b>		
Capital Outlay - Comm. Center	0.00	9,663.20
Operating Expense	4,586.39	30,930.50
Transfers Out - Debt Service	1,591.67	18,733.32
Recreation - Other	0.00	0.00
<b>Total Recreation</b>	<u>6,178.06</u>	<u>59,327.02</u>
Senior Citizen	5,869.04	34,905.54
<b>Total Restricted Fund Expense</b>	<u>15,235.11</u>	<u>149,599.62</u>
<b>Total Expense</b>	<u>15,235.11</u>	<u>150,111.98</u>
<b>Net Ordinary Income</b>	<u>-4,164.84</u>	<u>-31,143.44</u>
<b>Net Income</b>	<u><u>-4,164.84</u></u>	<u><u>-31,143.44</u></u>

Restricted Fund

	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Restricted Fund Income				
Community Center Rental Income	20,725.00	12,000.00	8,725.00	172.71%
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	3,426.79	1,800.00	1,626.79	190.38%
Miscellaneous	0.09	500.00	-499.91	0.02%
Sales & Use Taxes				
Fire Department	31,472.23	32,000.00	-527.77	98.35%
Recreation	31,472.21	32,000.00	-527.79	98.35%
Senior Citizens	31,472.22	32,000.00	-527.78	98.35%
Total Sales & Use Taxes	94,416.66	96,000.00	-1,583.34	98.35%
Restricted Fund Income - Other	0.00	0.00	0.00	0.0%
Total Restricted Fund Income	118,968.54	110,300.00	8,668.54	107.86%
Total Income	118,968.54	110,300.00	8,668.54	107.86%
Gross Profit	118,968.54	110,300.00	8,668.54	107.86%
Expense				
Holiday Celebration Expense	512.36	0.00	512.36	100.0%
Restricted Fund Expense				
Fire Department				
Hydrant Maintenance	8,550.00	6,000.00	2,550.00	142.5%
Operating Expense	46,817.06	26,000.00	20,817.06	180.07%
Fire Department - Other	0.00	0.00	0.00	0.0%
Total Fire Department	55,367.06	32,000.00	23,367.06	173.02%
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	30,930.50	24,800.00	6,130.50	124.72%
Transfers Out - Debt Service	18,733.32	18,700.00	33.32	100.18%
Recreation - Other	0.00			
Total Recreation	59,327.02	64,500.00	-5,172.98	91.98%
Senior Citizen	34,905.54	30,000.00	4,905.54	116.35%
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	149,599.62	127,000.00	22,599.62	117.8%
Total Expense	150,111.98	127,000.00	23,111.98	118.2%
Net Ordinary Income	-31,143.44	-16,700.00	-14,443.44	186.49%
Net Income	<b>-31,143.44</b>	<b>-16,700.00</b>	<b>-14,443.44</b>	<b>186.49%</b>

Utility Fund

	<u>Jun 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,540.46
UCB - Utility Deposit Account	18,385.00
UCB Utility Account	<u>50,340.73</u>
Total Bank Accounts	80,266.19
Cash on hand	<u>100.00</u>
Total Checking/Savings	80,366.19
Accounts Receivable	
Accounts Receivable	16,521.75
Allowance for Bad Debts	<u>-3,700.00</u>
Total Accounts Receivable	12,821.75
Other Current Assets	
Due from Restricted Fund	<u>8,550.00</u>
Total Other Current Assets	<u>8,550.00</u>
Total Current Assets	101,737.94
Fixed Assets	
Accum. Depreciation-Water Tower	-1,193,603.88
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	<u>773,283.00</u>
Total Fixed Assets	<u>1,057,647.42</u>
TOTAL ASSETS	<u><u>1,159,385.36</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>1,829.36</u>
Total Accounts Payable	1,829.36
Other Current Liabilities	
Due to General Fund	74,783.33
Garbage Deposits Liabilty	<u>18,694.32</u>
Total Other Current Liabilities	<u>93,477.65</u>
Total Current Liabilities	<u>95,307.01</u>
Total Liabilities	95,307.01
Equity	
Contributed Captial	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	548,741.34
Net Income	<u>-96,503.19</u>
Total Equity	<u>1,064,078.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,159,385.36</u></u>

## Utility Fund

	<u>Jun 19</u>	<u>Jul '18 - Jun 19</u>
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	22.96	262.97
Total Interest Income	22.96	262.97
Sundry	0.00	75.00
Utility Income		
Garbage Fee	10,268.00	121,310.00
Late Payment Penalties	238.00	3,778.40
Return Fee	125.00	1,600.00
Sewer Fee	4,818.00	57,915.00
Sundry	0.00	203.00
Water Franchise fees	0.00	4,088.00
Total Utility Income	15,449.00	188,894.40
Total Income	15,471.96	189,232.37
Expense		
Bank Service charges	12.63	450.12
Depreciation Expense	7,083.33	84,999.96
Garbage Department Expenses		
Garbage Service	0.00	103,593.63
Sundry	0.00	0.00
Garbage Department Expenses - Other	0.00	154.66
Total Garbage Department Expenses	0.00	103,748.29
General Administrative		
Billing Supplies	0.00	536.06
Dues & Memberships	0.00	1,160.34
Postage	142.10	1,766.10
Transfer Out - Debt Service	1,358.33	16,299.98
Total General Administrative	1,500.43	19,762.48
Sewer Department Expenses		
Engineering	1,220.00	22,029.53
Other	0.00	1,964.60
Repairs	0.00	2,330.83
Rural Development Grant	1,717.89	5,249.10
Sewer Service	0.00	-884.00
Sewer System Maintenance	2,295.98	38,875.10
Sundry	60.00	392.95
Utility Bills	557.64	6,661.94
Sewer Department Expenses - Other	0.00	154.66
Total Sewer Department Expenses	5,851.51	76,774.71
Suspense Account	0.00	0.00
Total Expense	14,447.90	285,735.56
Net Ordinary Income	1,024.06	-96,503.19
Net Income	1,024.06	-96,503.19

Ordinary Income/Expense	Utility Fund			
	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
Income				
Interest Income				
LAMP Account	262.97	100.00	162.97	262.97%
Interest Income - Other	0.00	0.00	0.00	0.0%
Total Interest Income	262.97	100.00	162.97	262.97%
Other Income	0.00	0.00	0.00	0.0%
Sundry	75.00			
Utility Income				
Garbage Fee	121,310.00	115,000.00	6,310.00	105.49%
Late Payment Penalties	3,778.40	3,000.00	778.40	125.95%
Return Fee	1,600.00	1,000.00	600.00	160.0%
Sewer Fee	57,915.00	57,000.00	915.00	101.61%
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	188,894.40	181,500.00	7,394.40	104.07%
Total Income	189,232.37	181,600.00	7,632.37	104.2%
Expense				
Bank Service charges	450.12	450.00	0.12	100.03%
Depreciation Expense	84,999.96	80,000.00	4,999.96	106.25%
Fire Hydrants	0.00	0.00	0.00	0.0%
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	1,766.10	1,800.00	-33.90	98.12%
Transfer Out - Debt Service	16,299.98	16,300.00	-0.02	100.0%
Total General Administrative	19,762.48	20,300.00	-537.52	97.35%
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	76,000.00	-76,000.00	0.0%
Engineering	22,029.53	6,000.00	16,029.53	367.16%
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	5,249.10			
Sewer Service	-884.00	0.00	-884.00	100.0%
Sewer System Maintenance	38,875.10	15,000.00	23,875.10	259.17%
Sundry	392.95	100.00	292.95	392.95%
Utility Bills	6,661.94	8,500.00	-1,838.06	78.38%
Sewer Department Expenses - Other	154.66	0.00	154.66	100.0%
Total Sewer Department Expenses	76,774.71	107,700.00	-30,925.29	71.29%
Suspense Account	0.00			
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	285,735.56	313,450.00	-27,714.44	91.16%
Net Ordinary Income	-96,503.19	-131,850.00	35,346.81	73.19%
Net Income	-96,503.19	-131,850.00	35,346.81	73.19%