Sorrento
LOUISIANA

2026 OPERATING BUDGET

TOWN OF SORRENTO, LOUISIANA

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June 30, 2026

May 13, 2025

BUDGET MESSAGE

To the Citizens of the Town of Sorrento,

Enclosed is the 2026 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, 2024, the definition of a balanced budget.

The summary on pages 4 and 5 shows that expenditures and financing uses for all funds of $2.20 million will be funded with budgeted revenues and other financing sources of $1.98 million. The projected deficit of $215,200 includes a park improvement project of $325,000 which is partially funded by a capital grant in the amount of $160,000. Additionally, the overall deficit includes depreciation expense recognized on the Town's sewer system of $100,000. 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 51.3% of the total projected 2026 revenues. Projected sales tax revenues are budgeted to decrease by 3% when compared to projected 2025 sales tax revenues. Interfund transfers in 2024 include $21,600 from the Restricted Fund and $14,900 from the Utilities Fund to subsidize the General Fund's personnel costs which is where all employee costs are funded.

Expenditures

Total expenditures are budgeted to decrease by approximately $190,100. Of this amount, approximately $423,000 is related to a decrease in capital outlay expenses related to road projects, and the planned purchase of a boom mower for $200,000 in 2026. General governmental expenditures are expected to decrease by $65,500 for the year ending June 30, 26, which is primarily related to a decrease in capital outlay of $32,300, planning and zoning related expenditures of $14,000,professional services of $15,500 and an increase in personnel costs of $5,000.

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, 2026

	2026 BUDGET YEAR			
	GENERAL FUND	RESTRICTED FUND	UTILITY FUND	TOTAL BUDGET
Estimated revenues:				
Taxes:				
Sales and use	$ 775,000	$ 139,500	$ -	$ 914,500
Ad valorem	85,000	-	-	85,000
Other	3,000	-	-	3,000
Franchise	115,000	-	6,500	121,500
Intergovernmental	12,500	160,000	25,000	197,500
Licenses & permits :				
Beer & Liquor	1,000	-	-	1,000
Occupational	112,500	-	-	112,500
Permits	200	-	-	200
Fines and fees	1,500	-	-	1,500
Charges for services	13,000	22,500	253,500	289,000
Other	50,000	6,000	100	56,100
Total estimated revenues	$ 1,168,700	$ 328,000	$ 285,100	$ 1,781,800

TOWN OF SORRENTO, LOUISIANA
ANNUAL REPORT ON THE BUDGET
(R.S. 39:1316)
June 30, 2026

	2026 BUDGET YEAR			
	GENERAL FUND	RESTRICTED FUND	UTILITY FUND	TOTAL BUDGET
Estimated expenditures:				
General government	$ 370,500	$ 500	$ -	$ 371,000
Public safety:				
Police	392,600	-	-	392,600
Fire	-	40,500	-	40,500
Highway and streets	611,400	-	-	611,400
Recreation	-	374,500	-	374,500
Senior citizens	-	43,000	-	43,000
Utility	-	-	342,100	342,100
Total estimated expenditures	1,374,500	458,500	342,100	2,175,100
Operating surplus (deficit) before other financing sources (uses)	(205,800)	(130,500)	(57,000)	(393,300)
Estimated other financing sources (uses):				
Proceeds from capital lease	200,000	-	-	200,000
Transfer to General Fund - Personnel	36,500	(21,600)	(14,900)	-
Operating surplus (deficit)	30,700	(152,100)	(71,900)	(193,300)
Estimated beginning fund balance	1,319,710	352,762	1,022,554	2,695,026
Estimated ending fund balance	$ 1,350,410	$ 200,662	$ 950,654	$ 2,301,726

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND SUMMARY
June 30, 2026

	COMPLETED 2022	COMPLETED 2023	COMPLETED 2024	2025 ORIGINAL ADOPTED	2025 ACTUAL DEC 2024	2025 ESTIMATED REMAINING	2025 TOTAL ESTIMATED	2025 AMENDMENT	2025 PROPOSED BUDGET	2025 % CHANGE ORIGINAL VS. PROPOSED	2026 PROJECTED	2026 % CHANGE 2025 PROPOSED VS. 2026 PROJECTED
REVENUES												
Taxes												
Sales and use	$ 823,470	$ 888,094	$ 738,791	$ 750,000	$ 414,034	$ 393,332	$ 807,366	$ 50,000	$ 800,000	8%	$ 775,000	-3%
Ad valorem	81,656	84,048	90,086	85,000	61,839	23,161	85,000	-	85,000	0%	85,000	0%
Beer	2,278	2,887	2,059	3,000	1,475	1,475	2,950	-	3,000	-2%	3,000	0%
Franchise	112,999	120,011	112,380	110,000	60,425	60,425	120,850	5,000	115,000	10%	115,000	0%
Fines	2,784	1,326	1,019	1,250	742	742	1,484	250	1,500	19%	1,500	0%
Licenses and permits	112,509	117,675	117,075	111,300	10,576	10,576	21,152	-	111,300	-81%	113,700	2%
Intergovernmental	243,658	204,374	269,120	572,500	19,750	7,250	27,000	(205,000)	367,500	-95%	12,500	-97%
Charges for services	33,248	11,255	16,329	10,300	36,073	36,073	72,146	32,700	43,000	600%	13,000	-70%
Investment income	772	18,384	50,684	30,000	30,197	30,197	60,394	25,000	55,000	101%	50,000	-9%
Miscellaneous	-	2,184	9,357	-	-	-	-	-	-	0%	-	0%
Total revenues	1,413,374	1,450,238	1,406,900	1,673,350	635,111	563,231	1,198,342	(92,050)	1,581,300	-6%	1,168,700	-26%
EXPENDITURES												
Current function:												
General government	260,773	305,276	354,423	369,500	221,606	221,606	443,212	66,500	436,000	18%	370,500	-15%
Public safety	365,817	394,760	389,456	412,600	195,417	195,417	390,857	(20,000)	392,600	-5%	392,600	0%
Highway and streets	489,578	510,933	369,052	1,128,600	219,004	219,004	410,837	(72,300)	1,056,300	-6%	611,400	-42%
Total expenditures	1,116,168	1,210,969	1,112,931	1,910,700	636,028	636,028	1,244,906	(25,800)	1,884,900	-1%	1,374,500	-27%
Excess of expenditures over revenue	(297,206)	(239,269)	(293,969)	(237,350)	(917)	(72,796)	(46,564)	(66,250)	(303,600)	28%	(205,800)	-32%
OTHER FINANCING SOURCES												
Proceeds from sale of capital assets	23,564	2,920	10,190	-	-	-	-	3,000	3,000	100%	-	0%
Proceeds from sale of right of way	-	-	-	-	-	-	-	-	-	100%	-	0%
Proceeds from capital lease	-	-	-	200,000	-	200,000	200,000	(200,000)	-	-100%	200,000	0%
Proceeds from insurance claims		-		-	31,559	(31,559)	-	31,500	31,500	100%	-	-100%
Transfer from Restricted Fund - Personnel	14,700	13,100	16,500	24,600	12,300	8,786	21,086	-	24,600	0%	21,600	-12%
Transfer from Restricted Fund - Debt service	-	-	-	-	-	-	-	-	-	100%	-	0%
Transfer from Restricted Fund - Public Safety	-	-	-	-	-	-	-	-	-	100%	-	0%
Transfer from Utility Fund - Personnel	14,700	13,100	16,500	16,900	8,090	5,779	13,869	-	16,900	0%	14,900	-12%
Transfer from Utility Fund - Debt service	-	-	-	-	-	-	-	-	-	100%	-	0%
Total other financing sources	52,964	29,120	43,190	241,500	51,949	183,005	234,954	(165,500)	76,000	-69%	236,500	211%
Excess (deficit) of revenues and other financing sources over expenditures	350,170	268,389	337,159	4,150	51,032	110,209	188,391	(231,750)	(227,600)	-5584%	30,700	-113%
FUND BALANCE												
Beginning of year	591,592	941,762	1,210,151	1,547,310					1,547,310		1,319,710	
End of year	$ 941,762	$ 1,210,151	$ 1,547,310	$ 1,551,460					$ 1,319,710		$ 1,350,410	

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND REVENUES
June 30, 2026

				2025							2026	
	COMPLETED 2022	COMPLETED 2023	COMPLETED 2024	ORIGINAL ADOPTED	ACTUAL DEC 2024	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT	AMENDED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	PROPOSED	% CHANGE 2025 PROPOSED VS. 2026 PROJECTED
REVENUES												
Taxes												
Sales and use	$ 823,470	$ 888,094	$ 738,791	$ 750,000	$ 414,034	$ 393,332	$ 807,366	$ 50,000	$ 800,000	7%	$ 775,000	-3%
Ad valorem	81,656	84,048	90,086	85,000	61,839	23,161	85,000	-	85,000	0%	85,000	0%
Beer	2,278	2,887	2,059	3,000	1,475	1,475	2,950	-	3,000	0%	3,000	0%
Franchise - telephone	112,999	120,011	112,380	110,000	6,102	6,102	12,204	(100,000)	10,000	-91%	10,000	0%
Franchise - electric	-	-	-	-	38,898	38,898	77,796	75,000	75,000	100%	75,000	0%
Franchise - other	-	-	-	-	15,425	15,425	30,850	30,000	30,000	100%	30,000	0%
Fines												
Court costs	504	264	265	250	206	206	412	250	500	100%	500	0%
Fines	2,280	1,062	754	1,000	536	536	1,072	-	1,000	0%	1,000	0%
Licenses and permits												
Beer & liquor	1,639	1,000	1,026	1,000	-	-	-	-	1,000	0%	1,000	0%
Occupational	110,445	116,525	115,924	110,000	10,501	10,501	21,002	-	110,000	0%	112,500	2%
Permits	425	150	125	300	75	75	150	-	300	0%	200	-33%
Intergovernmental												
Capital grants	-	-	-	530,000	-	-	-	(530,000)	-	-100%	-	0%
State tourism grant	14,083	12,500	12,500	12,500	-	-	-	(12,500)	-	-100%	-	0%
State LGAP grant	-	169,600	21,050	30,000	-	-	-	(30,000)	-	-100%	-	0%
ARPA - COVID grant	-	-	235,570	-	-	-	-	-	-	0%	-	0%
FEMA public assistance grant	229,575	22,274	-	-	-	-	-	-	-	0%	-	0%
Grants and contributions - capital - federal	-	-	-	-	-	-	-	-	-	0%	-	0%
Grants and contributions - operating - federal	-	-	-	-	-	-	-	-	-	0%	-	0%
Grants and contributions - capital - state	-	-	-	-	7,250	7,250	14,500	155,000	155,000	100%	-	-100%
Grants and contributions - operating - state	-	-	-	-	12,500	-	12,500	12,500	12,500	100%	12,500	0%
Grants and contributions - capital - local & other	-	-	-	-	-	-	-	200,000	200,000	100%	-	-100%
Grants and contributions - operating - local & other	-	-	-	-	-	-	-	-	-	0%	-	0%
Charges for services												
Grass cutting	10,310	10,310	6,844	10,300	6,444	6,444	12,888	2,700	13,000	26%	13,000	0%
Planning & zoning fees	22,938	945	9,485	-	29,629	29,629	59,258	30,000	30,000	100%	-	-100%
Interest income	772	18,384	50,684	30,000	30,197	30,197	60,394	25,000	55,000	83%	50,000	-9%
Miscellaneous	-	2,184	9,357	-	-	-	-		-	-	-	0%
Total revenues	$ 1,413,374	$ 1,450,238	$ 1,406,900	$ 1,673,350	$ 635,111	$ 563,231	$ 1,198,342	$ (92,050)	$ 1,581,300	-6%	$ 1,168,700	-26%

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND EXPENDITURES
June 30, 2026

	COMPLETED 2021	COMPLETED 2022	COMPLETED 2023	COMPLETED 2024	2025 ORIGINAL ADOPTED	2025 ACTUAL DEC 2024	2025 ESTIMATED REMAINING	2025 TOTAL ESTIMATED	2025 AMENDMENT	2025 AMENDED BUDGET	2025 % CHANGE ORIGINAL VS. PROPOSED	2026 PROPOSED	2026 % CHANGE 2025 PROPOSED VS. 2026 PROJECTED
EXPENDITURES													
General government													
Payroll													
Administrative	$ 98,908	$ 101,405	$ 111,368	$ 126,235	$ 135,000	47,296	$ 47,296	$ 94,593	$ (36,000)	$ 99,000	-30%	$ 104,000	5%
Mayor		-	-	-	-	9,488	9,488	18,975	18,000	18,000	100%	18,000	0%
Council		-	-	-	-	9,000	9,000	18,000	18,000	18,000	100%	18,000	0%
Contract labor		-	-	-	-	250	250	500	-	-	100%	-	0%
Social security	6,129	6,940	6,905	7,792	8,400	4,079	4,079	8,157	-	8,400	-3%	6,400	-24%
Medicare	1,433	1,470	1,615	1,823	2,000	954	954	1,908	-	2,000	-5%	1,500	-25%
Processing fees - QuickBooks	2,510	2,295	2,013	2,165	2,500	-	-	-	(2,500)	-	-100%	2,500	100%
Insurance													
Liability	10,479	7,255	8,176	8,305	10,000	4,353	4,353	8,707	-	10,000	-13%	10,000	0%
Property & bonds	2,382	2,624	3,753	3,427	4,000	3,056	3,056	6,111	-	4,000	53%	4,000	0%
Workers comp	2,005	1,669	1,557	1,314	2,000	1,716	1,716	3,433	1,500	3,500	72%	3,500	0%
Office													0%
Building repair & maintenance	7,216	6,634	2,935	5,019	7,500	-	-	-	-	7,500	-100%	7,500	0%
Equipment repair & maintenance		-	-	-	-	-	-	-	-	-	0%	-	0%
Utilities - electricity	8,461	3,783	4,126	8,401	5,000	1,652	1,652	3,304	500	5,500	-34%	5,500	0%
Utilities - other		-	-	-	-	1,099	1,099	2,198	2,200	2,200	100%	-	-100%
Office supplies	9,991	13,570	10,000	10,263	12,500	2,125	2,125	4,250	(2,500)	10,000	-66%	10,000	0%
Telephone & communications	2,814	2,841	2,880	2,917	2,800	1,325	1,325	2,649	-	2,800	-5%	2,800	0%
Planning & zoning	9,562	1,852	140	12,334	1,000	-	-	-	-	1,000	-100%	1,000	0%
Planning & zoning - Orange Grove	-	-	2,830	-	500	9,271	9,271	18,542	14,000	14,500	3608%	1,000	-93%
Travel	-	-	-	-	-	324	324	647	1,000	1,000	100%	1,000	0%
Dues	1,248	1,328	1,032	1,316	1,500	831	831	1,662	-	1,500	11%	1,500	0%
Computer subscriptions	-	-	-	-	6,000	10,343	10,343	20,686	7,000	13,000	245%	6,000	-54%
Professional services													
Legal fees	21,191	15,643	15,000	16,800	16,800	8,400	8,400	16,800	-	16,800	0%	18,300	9%
Accounting fees	56,010	53,360	65,520	76,015	78,000	52,735	52,735	105,470	7,000	85,000	35%	80,000	-6%
Building inspector/planning official	4,925	2,375	3,625	1,375	3,000	1,725	1,725	3,450	-	3,000	15%	3,000	0%
IT Services	9,234	9,404	9,828	14,737	8,000	9,116	9,116	18,231	10,000	18,000	128%	15,000	-17%
Engineering	-	-	-	-	-	12,648	12,648	25,296	20,000	20,000	100%	10,000	-50%
Other	4,142	2,835	2,498	-	1,000	3,826	3,826	7,652	-	1,000	665%	1,000	0%
Conventions & training	223	500	711	377	5,000	253	253	506	(4,000)	1,000	-90%	4,000	300%
Tourism & promotion	17,123	13,523	17,588	14,788	15,000	12,574	12,574	25,147	-	15,000	68%	12,500	-17%
Community events	494	514	1,839	4,185	3,000	360	360	720	-	3,000	-76%	3,000	0%
Ads - public notice fees	-	1,442	18	1,659	1,500	-	-	-	2,000	3,500	-100%	3,500	0%
Printing	-	-	-	-	-	495	495	990	1,000	1,000	100%	1,000	0%
Publishing & tax roll	-	-	-	-	-	3,415	3,415	6,830	5,000	5,000	100%	5,000	0%
Postage	-	-	-	-	-	1,075	1,075	2,150	2,000	2,000	100%	2,500	25%
Capital outlay - equipment	-	-	21,430	1,626	-	2,297	2,297	4,595	2,300	2,300	100%	-	-100%
Capital outlay - buildings	32,370	-	-	24,075	30,000	-	-	-	-	30,000	-100%	-	-100%
Bank fee	5,234	6,694	6,941	7,475	7,000	3,521	3,521	7,041	-	7,000	1%	7,000	0%
Miscellaneous	2,846	817	948	-	500	2,006	2,006	4,012	-	500	702%	500	0%
Total general government	$ 316,930	$ 260,773	$ 305,276	$ 354,423	$ 369,500	$ 221,606	$ 221,606	$ 443,212	$ 66,500	$ 436,000	18%	370,500	-15%

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND EXPENDITURES
June 30, 2026

					2025							2026	
	COMPLETED 2021	COMPLETED 2022	COMPLETED 2023	COMPLETED 2024	ORIGINAL ADOPTED	ACTUAL DEC 2024	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT	AMENDED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	PROPOSED	% CHANGE 2025 PROPOSED VS. 2026 PROJECTED
Public safety													
Police													
Payroll													
Judge's supplemental pay	$ -	$ 2,799	$ 2,927	$ 2,935	$ 3,000	$ 1,464	$ 1,464	$ 2,950	$ -	$ 3,000	-2%	$ 3,000	0%
Judge's retirement	1,268	1,262	1,259	1,187	1,300	561	561	1,121	-	1,300	-14%	1,300	0%
Medicare	-	-	4	42	-	21	21	42	-	-	100%	-	0%
Operating													
Contract expense	353,833	353,833	379,260	379,458	400,000	189,459	189,459	378,918	(20,000)	380,000	-5%	380,000	0%
Telephone	5,627	5,682	5,761	5,834	5,800	2,979	2,979	5,959	-	5,800	3%	5,800	0%
Utilities	1,794	1,937	5,549	-	2,500	933	933	1,866	-	2,500	-25%	2,500	0%
Other	-	304	-	-	-	-	-	-	-	-	100%	-	0%
Total public safety	$ 362,522	$ 365,817	$ 394,760	$ 389,456	$ 412,600	$ 195,417	$ 195,417	$ 390,857	$ (20,000)	$ 392,600	-5%	$ 392,600	0%

TOWN OF SORRENTO, LOUISIANA
GENERAL FUND EXPENDITURES
June 30, 2026

					2025							2026	
	COMPLETED 2021	COMPLETED 2022	COMPLETED 2023	COMPLETED 2024	ORIGINAL ADOPTED	ACTUAL DEC 2024	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT	AMENDED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	PROPOSED	% CHANGE 2025 PROPOSED VS. 2026 PROJECTED
Highways and streets													
Payroll													
Maintenance	$ 100,617	$ 237,150	$ 39,809	$ 78,966	$ 107,800	$ 44,909	$ 44,909	$ 89,818	$ 22,200	$ 130,000	-17%	$ 134,600	4%
Social security	6,235	4,256	2,468	4,923	6,700	2,784	2,784	5,569	-	6,700	-17%	8,300	24%
Medicare	1,458	1,148	577	1,151	1,600	651	651	1,302	-	1,600	-19%	2,000	25%
Contract expense	-	-	69,887	34,079	40,000	17,172	17,172	34,345	(22,500)	17,500	-14%	-	-100%
Insurance													
Auto	2,112	2,978	3,113	2,710	4,500	2,710	2,710	5,421	-	4,500	20%	4,500	0%
Liability	11,362	8,895	7,120	7,217	8,500	3,367	3,367	6,735	(1,000)	7,500	-21%	7,500	0%
Tractors	3,802	3,443	3,622	3,496	4,000	135	135	271	-	4,000	-93%	4,000	0%
Workers comp	8,018	6,693	6,156	4,313	8,500	424	424	849	(4,000)	4,500	-90%	4,500	0%
Property and bonds	-	-	-	-	-	995	995	1,989	2,000	2,000	100%	2,000	0%
Vehicle fuel	11,298	15,495	14,248	13,788	20,000	1,003	1,003	2,006	-	20,000	-90%	20,000	0%
Tractor fuel	-	-	-	-	-	6,197	6,197	12,395	12,000	12,000	100%	12,000	
Equip maint & repairs	47,615	21,387	27,216	58,516	20,000	7,225	7,225	14,450	5,000	25,000	-28%	15,000	-40%
Office supplies	-	-	-	-	-	20	20	40	-	-	100%	-	
Field supplies	22,137	23,584	26,089	23,503	25,000	27,924	27,924	55,847	-	25,000	123%	25,000	0%
Telephone	2,296	2,224	2,493	2,397	2,500	1,526	1,526	3,051	500	3,000	22%	3,000	0%
Utilities - electricity	2,647	2,833	3,137	4,693	5,500	2,036	2,036	4,072	(1,500)	4,000	-26%	4,000	0%
Utilities - other	-	-	-	-	-	607	607	1,213	1,500	1,500	100%	1,500	0%
Utilities - street lights	28,315	25,185	36,407	31,619	30,000	12,247	12,247	24,494	-	30,000	-18%	30,000	0%
Uniforms	-	-	-	-	-	705	705	1,410	1,500	1,500	100%	1,500	0%
Tourism & promotion	-	-	-	-	-	476	476	952	-	-	100%	-	0%
Miscellaneous	-	-	-	-	-	1,045	1,045	2,091	2,000	2,000	100%	2,000	0%
Engineering fees	22,604	58,646	22,681	35,638	9,000	-	-	-	10,000	19,000	-100%	10,000	-47%
Road maint & repairs	-	31,409	1,206	11,801	40,000	1,409	1,409	2,818	(30,000)	10,000	-93%	40,000	300%
Drainage maint & repairs	-	-	41,301	9,225	40,000	4,368	4,368	8,736	(30,000)	10,000	-78%	40,000	300%
Debt service - lease payments	37,717	-	-	-	40,000	-	-	-	(40,000)	-	-100%	40,000	100%
Capital outlay - streets	-	-	-	-	500,000	65,482	65,482	130,964	200,000	700,000	-74%	-	-100%
Capital outlay - equipment	39,431	44,252	203,403	41,017	215,000	13,586	13,586	-	(200,000)	15,000	-100%	200,000	1233%
Total highway and streets	$ 347,664	$ 489,578	$ 510,933	$ 369,052	$ 1,128,600	$ 219,004	$ 219,004	$ 410,837	$ (72,300)	$ 1,056,300	-6%	$ 611,400	-42%
Total general fund expenses	$ 1,027,116	$ 1,116,168	$ 1,210,969	$ 1,112,931	$ 1,910,700	$ 636,028	$ 636,028	$ 1,244,906	$ (25,800)	$ 1,884,900	-1%	$ 1,374,500	-27%

TOWN OF SORRENTO, LOUISIANA
RESTRICTED FUND
June 30, 2026

				2025							2026	
REVENUES	COMPLETED 2022	COMPLETED 2023	COMPLETED 2024	ORIGINAL ADOPTED	ACTUAL DEC 2024	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT	AMENDED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	PROPOSED	% CHANGE 2025 PROPOSED VS. 2026 PROJECTED
Sales Tax												
Fire department	$ 48,487	$ 52,238	$ 43,458	$ 45,000	$ 24,350	$ 23,132	$ 47,482	$ 3,000	$ 48,000	7%	$ 46,500	-3%
Recreation	48,488	52,238	43,458	45,000	24,350	23,132	47,482	3,000	48,000	7%	46,500	-3%
Senior citizens	48,488	52,232	43,457	45,000	24,350	23,132	47,482	3,000	48,000	7%	46,500	-3%
Rental income - CC	32,425	33,900	28,300	25,000	11,400	11,400	22,800	(2,500)	22,500	-10%	22,500	0%
Grants and contributions - capital - state	-	-	30,076	-	100,000	100,000	200,000	100,000	100,000	100%	160,000	60%
Investment income - recreation	4	39	3,534	500	2,645	2,645	5,290	4,500	5,000	100%	4,000	-20%
Investment income - senior citizens	-	-	-	-	1,308	1,308	2,616	2,000	2,000	300%	1,500	-25%
Other	789	600	4	500	-	-	-	-	500	0%	500	0%
Total revenues	178,681	191,247	192,287	161,000	188,402	184,750	373,152	113,000	274,000	70%	328,000	20%
EXPENSES												
Restricted												
Recreation												
Capital outlay - CC	-	-	-	-	-	-	-	-	-	0%	325,000	100%
Insurance - CC	5,920	17,535	18,572	20,000	9,688	9,688	19,376	-	20,000	0%	20,000	0%
Utilities - telephone - CC	-	-	-	-	1,606	1,606	3,212	3,500	3,500	100%	3,500	0%
Utilities - electricity - CC	14,950	19,292	16,715	17,500	5,179	5,179	10,358	(6,500)	11,000	-37%	12,000	9%
Utilities - other - CC	-	-	-	-	2,335	2,335	4,670	5,000	5,000	100%	5,000	0%
Office supplies - CC	1,438	7,670	3,141	3,000	370	370	740	(2,000)	1,000	-67%	3,000	200%
Field supplies - CC	-	-	-	-	555	555	1,110	1,000	1,000	100%	1,000	0%
Building maintenance & repairs	2,357	5,188	1,541	6,000	295	295	590	(1,000)	5,000	-17%	5,000	0%
Engineering	3,634	1,555	4,818	-	7,330	7,330	14,659	15,000	15,000	100%	-	-100%
Senior citizens												
Postage	-	-	-	-	292	292	584	500	500	100%	500	0%
Programs	35,469	42,189	42,500	42,500	14,905	14,905	29,810	-	42,500	0%	42,500	0%
Fire department												
Personnel reimbursement	-	15,564	10,793	18,000	5,517	5,517	11,034	-	18,000	0%	-	-100%
Operating expenses												
Vehicle - fuel	59,709	25,865	26,089	27,000	5,939	5,939	11,878	(15,000)	12,000	-56%	12,000	0%
Utilities - electricity	-	-	-	-	4,931	4,931	9,862	10,000	10,000	100%	10,000	0%
Utilities - other	-	-	-	-	3,146	3,146	6,291	6,500	6,500	100%	6,500	0%
Appropriation - fire protection	-	-	-	-	-	-	-	-	-	0%	12,000	100%
Christmas Program	785	328	178	500	-	-	-	-	500	0%	500	0%
Other	-	-	-	-	-	-	-	-	-	0%	-	0%
Total expenses	124,262	135,186	124,347	134,500	62,087	62,087	124,173	17,000	151,500	13%	458,500	203%
OTHER FINANCING SOURCES												
Transfer to Restricted Fund - Personnel	(14,700)	(13,100)	(16,500)	(24,600)	(12,300)	(8,786)	(21,086)	-	(24,600)	-14%	(21,600)	-12%
Excess (deficit) of revenues and other financing sources over expenditures	39,719	42,961	51,440	1,900	114,015	113,877	227,893	96,000	97,900	5053%	(152,100)	
FUND BALANCE												
Beginning of year	120,742	160,461	203,422	254,862					254,862		352,762	
End of year	$ 160,461	$ 203,422	$ 254,862	$ 256,762					$ 352,762		$ 200,662	

TOWN OF SORRENTO, LOUISIANA
PROPRIETARY FUND - UTILITY FUND
June 30, 2026

				2025							2026	
REVENUES	COMPLETED 2022	COMPLETED 2023	COMPLETED 2024	ORIGINAL ADOPTED	ACTUAL DEC 2024	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT	AMENDED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	PROPOSED	% CHANGE 2025 PROPOSED VS. 2026 PROJECTED
Charges for services												
Garbage	$ 136,520	$ 157,742	$ 160,395	$ 162,500	$ 81,294	$ 81,294	$ 162,588	$ 2,500	$ 165,000	2%	$ 168,000	2%
Garbage - return fee	1,325	1,700	2,675	1,500	1,448	1,448	2,895	-	1,500	0%	1,500	0%
Penalties - garbage	-	-	-	-	1,313	1,313	2,626	2,500	2,500	100	2,500	0%
Sewer	63,869	69,733	74,094	77,100	37,356	37,356	74,712	(2,100)	75,000	-3%	80,000	7%
Sewer - return fee	-	-	-	-	150	150	300	-	-	100%	-	0%
Penalities - sewer	3,413	3,648	3,853	3,500	645	645	1,290	(2,000)	1,500	-57%	1,500	0%
Water franchise fees	6,984	6,794	5,464	7,000	1,673	1,673	3,346	(500)	6,500	-7%	6,500	0%
Total revenues	212,111	239,617	246,481	251,600	123,879	123,879	247,757	400	252,000	0%	260,000	3%
General & administrative												
Billing supplies	737	426	426	750	463	463	926	250	1,000	33%	1,000	0%
Postage	2,022	1,970	2,241	2,500	1,295	1,295	2,590	300	2,800	12%	2,800	0%
Computer subscriptions	-	-	-	-	1,081	1,081	2,162	1,200	1,200	100%	1,200	0%
Dues and memberships	1,328	1,427	1,421	1,500	-	-	-	(1,500)	-	-100%	-	0%
Sewer												
System maintenance	50,282	44,308	55,926	20,000	18,622	18,622	37,244	20,000	40,000	100%	40,000	0%
Utilities - electricity	13,467	17,307	17,396	18,000	6,381	6,381	12,763	(500)	17,500	-3%	17,500	0%
Utilities - other	-	-	-	-	1,792	1,792	3,584	3,600	3,600	100%	3,500	-3%
Supplies - field	(17)	930	-	500	78	78	156	-	500	0%	500	0%
Fire hydrants maint fees	8,550	8,550	8,550	8,500	-	-	-	-	8,500	0%	8,600	1%
Engineering	11,883	555	5,272	7,500	11,459	11,459	22,919	5,000	12,500	67%	10,000	-20%
Grant consultant	-	-	8,498	-	-	-	-	-	-	100%	-	0%
Dues & subscriptions	-	-	-	-	375	375	750	500	500	100%		-100%
Other	(2,290)	1,457	180	-	60	60	120	100	100	100%	-	-100%
Garbage												
Garbage service	130,490	150,819	152,945	155,000	67,073	67,073	134,146	(22,500)	132,500	-15%	132,000	0%
Depreciation	71,014	74,154	102,249	75,000	37,500	37,500	75,000	25,000	100,000	33%	100,000	0%
Total expenses	287,466	301,903	355,104	289,250	146,180	146,180	292,359	31,450	320,700	11%	317,100	-1%
Net income (loss)	(75,355)	(62,286)	(108,623)	(37,650)	(22,301)	(22,301)	(44,602)	(31,050)	(68,700)	82%	(57,100)	-17%
Other income (expenses)												
Investment income - garbage	-	-	-	-	32	32	64	100	100	0%	100	0%
Investment income - admin	78,028	8,750	5,056	200	14	14	28	(200)	-	0%	-	0%
Bank service charges	-	(163)	(148)	(150)	-	-	-	150	-	0%	-	0%
Grants and contributions - capital - state	455,171	80,058	-	-	-	-	-	-	-	0%	25,000	100%
Capital outlay	-	-	-	(30,000)	-	-	-	-	(30,000)	0%	(25,000)	-17%
Total non-operating income	533,199	88,645	4,908	(29,950)	46	46	92	50	(29,900)	0%	100	-100%
Excess revenue over (under) expenditures	457,844	26,359	(103,715)	(67,600)	(22,255)	(22,255)	(44,510)	(31,000)	(98,600)	46%	(57,000)	-42%
OTHER FINANCING SOURCES TRANSFER OUT - GF	(14,700)	(13,100)	(16,500)	(16,900)	(8,090)	(4,045)	(12,135)		(16,900)	0%	(14,900)	-12%
Net income (loss) transferred to retained earnings	443,144	13,259	(120,215)	(84,500)	$ (30,345)	$ (26,300)	$ (56,645)	$ (31,000)	(115,500)		(71,900)	
FUND BALANCE												
Beginning of year	801,866	1,245,010	1,258,269	1,138,054					1,138,054		1,022,554	
End of year	$ 1,245,010	$ 1,258,269	$ 1,138,054	$ 1,053,554					$ 1,022,554		$ 950,654	

Town of Sorrento
Capital outlay budget - 2025/2026

	Mayor's Proposed Budget	Debt/Grant Funding
General fund:		
Streets:		
Boom Mower	$ 200,000	$ 200,000
Restricted - Recreation:		
Park improvements	$ 325,000	$ 160,000
Sewer:		
Pump replacement (2) - LGAP	$ 25,000	$ 25,000
Total capital outlay expenses	$ 550,000	$ 385,000
Net paid by the Town		$ 165,000