

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF
SORRENTO, TUESDAY, APRIL 11, 2022, 6:00 P.M., SORRENTO COMMUNITY CENTER,
SORRENTO, LOUISIANA

Members Present:

Councilmen: Duane Humphrey, Darnell Gilbert, Chad Domingue, Randy Anny
Mayor: Christopher Guidry
Town Clerk: Paige Robert
Absent: Wanda Bourgeois

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to add All South to the agenda as item #20. Motion carried. Vote as follows:

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

NAYS: None ABSENT: Wanda Bourgeois

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to approve the minutes of the meeting of the mayor and council taken Tuesday, March 14, 2023. Motion carried. Vote as follows:

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

NAYS: None ABSENT: Wanda Bourgeois

Budget to actual reports were presented by Jacob Waguespack from Faulk and Winkler to the Mayor and Council for the month of February 2023. A copy is available at the town hall for review.

Mayor Chris Guidry opened a public hearing to discuss Ordinance #23-03, an amendment to Subdivision Regulations Ordinance #17-03.

Mayor Guidry closed public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to adopt Ordinance 23-03. Motion carried. Vote as follows:

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

NAYS: None ABSENT: Wanda Bourgeois

ORDINANCE #23-03

An Amendment to Ordinance # 17-03, Subdivision Regulations with the following revisions - Changes are non-substantive in nature and just cleaning up the text:

on table of contents - removed Appendix IV

on page 4 - Removed reference to appendix 12....and changed to simply state the town's fee schedule

on page 8 - removed section xxx and listed the actual sections of the traffic and drainage ordinances

on page 18 - removed reference to appendix 1 and changed to zoning table c

on page 20 - removed highlights

on page 24 - removed highlights

This ordinance was introduced on March 14, 2023, by Councilman Chad Domingue. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Randy Anny, seconded by Councilman Chad Domingue, a record vote was had as follows:

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

NAYS: None

ABSTAINED: None

ABSENT: Wanda Bourgeois

Whereupon the presiding officer declared the ordinance duly adopted on the 11th day of April, 2023

Mayor Chris Guidry opened a public hearing to discuss Ordinance #23-04, an amendment to Zoning Code Ordinance #19-06

Mayor Guidry closed public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to adopt Ordinance 23-04. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Wanda Bourgeois

ORDINANCE #23-04

An Amendment to Ordinance #19-06, Zoning Code with the following revisions - Changes are non-substantive in nature and just cleaning up the text:

on table of contents - removed Appendix II

on page 15 - added a reference to Ascension Parish Mobile Home and RV Park codes until Town adopts some

This ordinance was introduced on March 14, 2023, by Councilman Randy Anny. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Randy Anny, seconded by Councilman Chad Domingue, a record vote was had as follows:

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

NAYS: None

ABSTAINED: None

ABSENT: Wanda Bourgeois

Whereupon the presiding officer declared the ordinance duly adopted on the 11th day of April, 2023.

Mayor Chris Guidry opened a public hearing to discuss Ordinance #23-05, an ordinance amending Article II, Division 1., Section -21 subsection (e), (s-1,2,3) and (t-3) of the Code of Ordinances with Respect to Parks and Recreation Rules and Regulations an amendment to Zoning Code Ordinance #19-06

Mayor Guidry closed public hearing.

Due to lack of motion and second item dies.

Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to proclaim April 2023 as Fair housing Month. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Wanda Bourgeois

Motion by Councilman Chad Domingue and seconded by Councilman Randy Anny to proclaim April 10-14, 2023, as National Community Development Week. Motion carried. Vote as follows:

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

NAYS: None

ABSENT: Wanda Bourgeois

On recommendation from the Planning and Zoning Board, Councilman Chad Domingue introduced Ordinance 23-06, an amendment to Subdivision Regulations, Section 17-4030 requiring Subdivision Access and Connectivity. A public hearing was called for Tuesday, May 9, 2023, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Councilman Chad Domingue introduced the 2023-2024 operating budget and amendments to the 2022-2023 budget. A public hearing was called for Tuesday, May 9, 2023, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Councilman Randy Anny introduced Ordinance #23-07, an ordinance to adopt the 2023-2024 operating budget and amendments to the 2022-2023 budget. A public hearing was called for Tuesday, May 9, 2023, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

Councilman Randy Anny introduced Ordinance 23-08, An Ordinance setting the compensation for the town clerk. A public hearing was called for Tuesday, April 11, 2023, at 6:00 pm at the Sorrento Community Center to consider adoption of this ordinance.

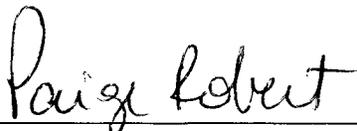
Motion by Councilman Randy Anny and seconded by Councilman Chad Domingue to add adopt the updated Financial Policies and Procedures. Motion carried. Vote as follows:

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

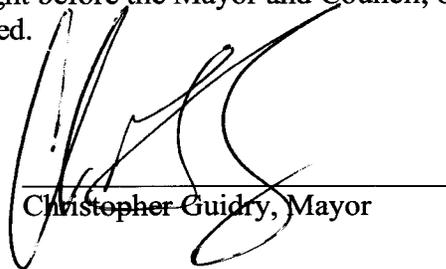
NAYS: None

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 Robert, Town Clerk



Christopher Guidry, Mayor

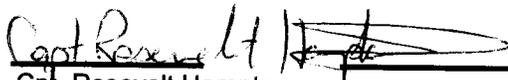
Mayor and City Council Report

City Calls and Arrest

Sorrento, Louisiana

| | January 2023 | February 2023 | March 2023 | April 2023 | May 2023 | June 2023 | July 2023 | August 2023 |
|------------------------|-----------------|------------------|---------------|---------------|-------------|--------------|--------------|----------------|
| Veh. Accidents | 9 | 14 | 18 | | | | | |
| Burglaries | 0 | 1 | 2 | | | | | |
| Thefts | 4 | 6 | 7 | | | | | |
| Armed Robbery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Simple Robbery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Alarms | 12 | 10 | 8 | | | | | |
| Narcotics | 1 | 2 | 0 | 0 | 0 | 0 | 0 | |
| Shooting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Service C | 88 | 95 | 166 | | | | | |
| SCO/Loud Musi | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

| | | | | | | | | |
|-------------------|----|----|----|--|--|--|--|--|
| Traffic Citations | 10 | 15 | 12 | | | | | |
| Adult Arrests | 10 | 7 | 4 | | | | | |


 Cpt. Roosevelt Hampton

| Row Labels | Count of Incident Number |
|---------------------------|---------------------------------|
| 911 Investigation | 2 |
| Accident | 18 |
| Alarm | 8 |
| Animal Complaint | 4 |
| Assault | 2 |
| Assist | 55 |
| Burglary | 2 |
| Check on Welfare | 3 |
| Civil Dispute | 3 |
| Damage to Property | 2 |
| Death | 1 |
| Disturbance | 11 |
| Escort | 6 |
| School Walk Thru | 9 |
| Suicide Investigation | 1 |
| Suspicious Person/Vehicle | 9 |
| Theft | 7 |
| Traffic Incident | 20 |
| Trespassing | 3 |
| Grand Total | 166 |

Sorrento[®]

LOUISIANA

FINANCIAL STATEMENTS

February 28, 2023

Town of Sorrento
Key stats
February 28, 2023

1) Cash position

| | <u>Total</u> | <u>Restricted</u> | <u>Unrestricted</u> | Change from June 30th | |
|-------------------|--------------|-------------------|---------------------|-----------------------|---------------------|
| | | | | <u>Restricted</u> | <u>Unrestricted</u> |
| February 28, 2023 | \$ 1,441,285 | \$ 412,831 | \$ 1,028,455 | | |
| June 30, 2022 | 730,632 | 109,571 | 621,061 | \$ 303,260 | \$ 407,394 |
| June 30, 2021 | 682,588 | 253,713 | 428,875 | 159,118 | 599,580 |

Restricted breakdown

| | |
|-------------------------------------|---------|
| American Rescue Plan Grant | 285,628 |
| Recreation | 38,443 |
| Senior citizen programs | 55,654 |
| Public safety - fire | 11,637 |
| Public safety - police - restricted | 2,651 |
| Other | 18,819 |

2) Revenue trends

| Sales tax | <u>FYE</u> | <u>General Fund</u> | | <u>Rest. Fund</u> | |
|-----------|--------------------|---------------------|--------------|--------------------|--------------|
| | | <u>Collections</u> | | <u>Collections</u> | |
| | 2023 | \$ 593,964 | | \$ 104,817 | |
| | 2022 | 827,475 | 27% | 146,025 | 27% |
| | 2021 | 606,952 | 5% | 107,109 | 5% |
| | 2020 | 576,720 | | 101,774 | |
| | 2023 budget | \$ 650,000 | 91.4% | \$ 105,000 | 99.8% |

| Utility charges | <u>FYE</u> | <u>Sewer</u> | | <u>Garbage</u> | |
|-----------------|--------------------|------------------|--------------|-------------------|--------------|
| | | | | | |
| | 2023 | \$ 45,401 | | \$ 103,776 | |
| | 2022 | 63,961 | 9% | 136,752 | 7% |
| | 2021 | 58,482 | 1% | 127,022 | 2% |
| | 2020 | 57,862 | | 124,896 | |
| | 2023 budget | \$ 71,100 | 63.9% | \$ 158,500 | 65.5% |

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 - 02/28/2023 | \$ 11,422 | \$ 14,296 | \$ 1,689 | \$ (1,718) | \$ (877) | \$ (1,968) |
| Amount owed - 06/30/2022 | 7,981 | 14,441 | (1,772) | (355) | (37) | (4,295) |
| Amount owed - 06/30/2021 | 14,684 | 13,104 | (2,723) | (501) | (93) | 4,896 |
| Amount owed - 06/30/2020 | 19,200 | 14,984 | (2,140) | 981 | 768 | 4,608 |

4) Profitability - operating cash flows

| | <u>General Fund</u> | <u>Restricted</u> | | | | |
|---|---------------------|--------------------|--------------------|-------------------|---------------------|--|
| FYE 2023 | | | | | | |
| Surplus (deficit) | \$ 259,114 | \$ 25,169 | | | | |
| Capital outlay activity, net of grants and proceeds | (69,086) | - | | | | |
| Depreciation | - | - | | | | |
| Operating cash flows | <u>\$ 190,027</u> | <u>\$ 25,169</u> | | | | |
| <u>Utility</u> | <u>2023B</u> | <u>YTD 2023</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | |
| Operating deficit | \$ (83,000) | \$ (62,769) | \$ (67,509) | \$ 37,722 | \$ 36,969 | |
| Capital outlay activity, net of grants and proceeds | 20,000 | (30,000) | (19,805) | (126,392) | (130,198) | |
| Proceeds from Legal Settlement | - | - | (77,500) | - | (981) | |
| Depreciation | 85,000 | 56,667 | 85,000 | 80,000 | (13,500) | |
| Net | <u>\$ 22,000</u> | <u>\$ (36,103)</u> | <u>\$ (79,814)</u> | <u>\$ (8,669)</u> | <u>\$ (107,710)</u> | |

Town of Sorrento
 Overview
 February 28, 2023

| | YTD as of | Current Year - FYE 2022/2023 | | | % of budget |
|--|-------------------|------------------------------|-------------------|------------------|-------------|
| | February 28, 2022 | Actual | Budget | Remaining | |
| General: | | | | | |
| Sales tax | \$ 544,808 | \$ 593,964 | \$ 650,000 | \$ 56,036 | |
| Property tax | 77,747 | 81,905 | 75,000 | (6,905) | |
| Franchise fees | 81,333 | 96,214 | 105,000 | 8,786 | |
| Beer Tax | 1,559 | 2,323 | 3,000 | 677 | |
| Licenses and permits | 79,245 | 48,359 | 101,200 | 52,841 | |
| Charges for Services | 5,155 | 5,155 | 10,300 | 5,145 | |
| Fines | 2,011 | 978 | 3,000 | 2,022 | |
| Planning & Zoning | 22,938 | 745 | - | (745) | |
| Intergovernmental grants - Operational | 10,325 | 32,100 | 10,000 | (22,100) | |
| Intergovernmental grants - Capital | | | - | - | |
| Highway & Streets State Grants | | | - | - | |
| FEMA | 655 | 34,066 | - | (34,066) | |
| Transfers In | 19,600 | 17,467 | 26,200 | 8,733 | |
| Proceeds from sale of assets | 20,824 | 2,920 | - | (2,920) | |
| Other | 53 | 7,933 | 100 | (7,833) | |
| Total revenue | 866,252 | 924,129 | 983,800 | 59,671 | 94% |
| Administration | 194,137 | 196,640 | 286,500 | 89,860 | |
| Police | 243,885 | 262,376 | 394,000 | 131,624 | |
| Streets | 175,160 | 205,998 | 278,100 | 72,102 | |
| Capital outlay | - | - | - | - | |
| Total expenditures | 613,182 | 665,015 | 958,600 | 293,585 | 69% |
| Restricted: | | | | | |
| Sales tax | 96,143 | 104,817 | 105,000 | 183 | |
| Other | 22,327 | 23,319 | 25,500 | 2,181 | |
| Total revenue | 118,470 | 128,136 | 130,500 | 2,364 | 98% |
| Fire | 43,096 | 33,428 | 35,000 | 1,572 | |
| Senior citizen programs | 20,517 | 23,849 | 30,000 | 6,151 | |
| Recreation - Community Center | 20,962 | 36,803 | 28,700 | (8,103) | |
| Transfer Out | 9,800 | 8,733 | 13,100 | 4,367 | |
| Other | 387 | 153 | 500 | 347 | |
| Capital outlay | - | - | - | - | |
| Total expenditures | 94,762 | 102,967 | 107,300 | 4,333 | 96% |
| Utility Fund: | | | | | |
| Garbage | 89,894 | 103,690 | 158,500 | 54,810 | |
| Sewer | 41,447 | 45,335 | 71,100 | 25,765 | |
| Sewer Grant | 82,183 | 30,000 | - | (30,000) | |
| Proceeds from Legal Settlement | 77,500 | - | - | - | |
| Other | 2,723 | 13,488 | 11,000 | (2,488) | |
| Total revenue | 293,747 | 192,513 | 240,600 | 48,087 | 80% |
| Garbage | 86,330 | 99,990 | 130,000 | 30,010 | |
| Sewer maintenance | 72,155 | 73,626 | 30,000 | (43,626) | |
| Sewer operating costs | 16,681 | 13,003 | 40,500 | 27,497 | |
| Sewer Grant expenses | - | - | - | - | |
| Depreciation | 56,667 | 56,667 | 85,000 | 28,333 | |
| Transfer Out | 9,800 | 8,733 | 13,100 | 4,367 | |
| Capital outlay | - | - | 20,000 | 20,000 | |
| Other | 3,293 | 3,263 | 5,000 | 1,737 | |
| Total expenditures | \$ 244,925 | \$ 255,282 | \$ 323,600 | \$ 68,318 | 79% |
| Total: | | | | | |
| Inflows | 1,278,469 | 1,244,778 | | | |
| Outflows | 952,870 | 1,023,264 | | | |
| Net | 325,599 | 221,514 | | | |
| Depreciation | 56,667 | 56,667 | | | |
| Capital outlay, net of grants and proceeds | (82,183) | (96,166) | | | |
| Proceeds from Legal Settlement | (77,500) | - | | | |
| Proceeds from Sale of Assets | (20,824) | (2,920) | | | |
| Operating, net | \$ 201,759 | \$ 179,094 | | | |

Town of Sorrento
Sales and use tax collections
Monthly analysis

| <u>General Fund</u> | <u>2021/2022</u> | <u>2022/2023</u> | <u>% change</u> |
|-----------------------------|-------------------|-------------------|-------------------|
| July | \$ 68,212 | \$ 65,027 | -4.7% |
| August | 62,855 | 82,943 | 32.0% |
| September | 59,544 | 68,893 | 15.7% |
| October | 50,149 | 71,233 | 42.0% |
| November | 65,519 | 74,175 | 13.2% |
| December | 70,344 | 86,706 | 23.3% |
| January | 79,636 | 71,067 | -10.8% |
| February | 88,549 | 73,920 | -16.5% |
| March | 70,394 | | -100.0% |
| April | 59,465 | | -100.0% |
| May | 81,130 | | -100.0% |
| June | 71,678 | | -100.0% |
| | <u>\$ 827,475</u> | <u>\$ 593,964</u> | |
| Prior year to date | | <u>\$ 544,808</u> | 9.0% YoY Change |
| FYE 2022/2023 Budget | | <u>\$ 650,000</u> | 91.4% % of Budget |

| <u>Restricted Fund</u> | <u>2021/2022</u> | <u>2022/2023</u> | <u>% change</u> |
|-----------------------------|-------------------|-------------------|-------------------|
| July | \$ 12,037 | \$ 11,475 | -4.7% |
| August | 11,092 | 14,637 | 32.0% |
| September | 10,508 | 12,158 | 15.7% |
| October | 8,850 | 12,571 | 42.0% |
| November | 11,562 | 13,090 | 13.2% |
| December | 12,414 | 15,301 | 23.3% |
| January | 14,053 | 12,541 | -10.8% |
| February | 15,626 | 13,045 | -16.5% |
| March | 12,422 | | -100.0% |
| April | 10,494 | | -100.0% |
| May | 14,317 | | -100.0% |
| June | 12,649 | | -100.0% |
| | <u>\$ 146,025</u> | <u>\$ 104,817</u> | |
| Prior year to date | | <u>\$ 96,143</u> | 9.0% YoY Change |
| FYE 2022/2023 Budget | | <u>\$ 105,000</u> | 99.8% % of Budget |

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 | 207 | \$ 5,623 | \$ 5,772 | \$ 149 |
| August | 208 | 5,623 | 4,987 | (636) |
| September | 207 | 5,579 | 4,629 | (950) |
| October | 207 | 5,483 | 6,671 | 1,188 |
| November | 209 | 5,535 | 5,189 | (346) |
| December | 210 | 5,557 | 6,375 | 818 |
| January | 211 | 5,989 | 6,374 | 385 |
| February | 212 | 6,012 | 5,346 | (666) |
| March | | | | - |
| April | | | | - |
| May | | | | - |
| June | | | | - |
| | | <u>\$ 45,401</u> | <u>\$ 45,344</u> | <u>\$ (57)</u> |

FYE 2022/2023 Budget \$ 71,100 64% % of Budget

| <u>Garbage fees</u> | <u>Users</u> | <u>Charges</u> | <u>Collections</u> | <u>% Variance</u> |
|---------------------|--------------|-------------------|--------------------|-----------------------|
| July | 566 | \$ 11,616 | \$ 10,556 | \$ (1,060) |
| August | 570 | 11,688 | 9,882 | (1,806) |
| September | 570 | 13,524 | 12,758 | (766) |
| October | 573 | 13,496 | 12,022 | (1,474) |
| November | 574 | 13,412 | 13,021 | (392) |
| December | 574 | 13,356 | 15,064 | 1,708 |
| January | 574 | 13,328 | 17,817 | 4,489 |
| February | 575 | 13,356 | 12,126 | (1,230) |
| March | | | | - |
| April | | | | - |
| May | | | | - |
| June | | | | - |
| | | <u>\$ 103,776</u> | <u>\$ 103,245</u> | <u>\$ (531)</u> |

FYE 2022/2023 Budget \$ 158,500 65% % of Budget

Collection rate \$ 149,177 \$ 148,589 100%

General Fund

Feb 28, 23

| | |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · Bank Accounts | |
| 10100 · Hancock Whitney Bank General | 639,083.97 |
| 10200 · LAMP Savings Account | 367,277.45 |
| Total 10000 · Bank Accounts | <u>1,006,361.42</u> |
| Total Checking/Savings | 1,006,361.42 |
| Accounts Receivable | |
| 12000 · Grants Receivable | 47,254.45 |
| 13000 · Accounts Receivable | 2,183.32 |
| Total Accounts Receivable | <u>49,437.77</u> |
| Other Current Assets | |
| 13100 · Accounts Receivable-Manual | |
| 13200 · Allowance for Accounts Receivab | -100,000.00 |
| 13100 · Accounts Receivable-Manual - Other | 149,276.00 |
| Total 13100 · Accounts Receivable-Manual | <u>49,276.00</u> |
| 14000 · Cash Drawer | |
| 14100 · Cash Box | 150.00 |
| Total 14000 · Cash Drawer | <u>150.00</u> |
| Total Other Current Assets | <u>49,426.00</u> |
| Total Current Assets | 1,105,225.19 |
| Other Assets | |
| 18000 · Due from other gov't agencies | 65,027.00 |
| Total Other Assets | <u>65,027.00</u> |
| TOTAL ASSETS | <u><u>1,170,252.19</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 23,024.03 |
| Total Accounts Payable | <u>23,024.03</u> |
| Other Current Liabilities | |
| 20100 · Accounts Payable-Manual | 3,140.92 |
| 20300 · Deferred Inflows - Grants | 19,600.00 |
| 21000 · Payroll Liabilities | -130.19 |
| 24000 · Accrued Payroll Expense | 782.31 |
| 25000 · Bail Bonds Payable | 14,011.50 |
| 28000 · Due to/from Utility account | -88,808.77 |
| Total Other Current Liabilities | <u>-51,404.23</u> |
| Total Current Liabilities | <u>-28,380.20</u> |
| Total Liabilities | -28,380.20 |
| Equity | |
| 31000 · Fund Balance - Unreserved | 939,518.59 |
| Net Income | 259,113.80 |
| Total Equity | <u>1,198,632.39</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,170,252.19</u></u> |

General Fund

| | Feb 23 | Jul '22 - Feb 23 |
|---|------------|------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 40000 · Fines & Forfeits | | |
| 40100 · Court Costs | 11.00 | 221.82 |
| 40200 · Fines | 22.00 | 755.92 |
| Total 40000 · Fines & Forfeits | 33.00 | 977.74 |
| 41000 · General Gov. Misc. Income | | |
| 41300 · FEMA Public Assistance Grant | | 34,066.47 |
| 41500 · State LGAP Grant | | 19,600.00 |
| 41600 · State Tourism Grant | | 12,500.00 |
| Total 41000 · General Gov. Misc. Income | | 66,166.47 |
| 42000 · Grass Cutting Revenue | 5,155.00 | 5,155.00 |
| 44000 · Licenses & Permits | | |
| 44100 · Beer & Liquor Licenses | 250.00 | 500.00 |
| 44200 · Occupational Licenses | 24,887.11 | 47,734.38 |
| 44300 · Permits | | 125.00 |
| Total 44000 · Licenses & Permits | 25,137.11 | 48,359.38 |
| 45000 · Planning & Zoning Fees | | 745.00 |
| 46000 · Taxes | | |
| 46100 · Advalorem Taxes | 2,402.93 | 81,904.62 |
| 46200 · Beer Tax | | 2,323.15 |
| 46300 · Franchise Tax | 16,572.84 | 96,213.93 |
| 46400 · Sales and Use Tax | 73,919.88 | 593,964.30 |
| Total 46000 · Taxes | 92,895.65 | 774,406.00 |
| 48000 · Interest Income | 1,285.29 | 7,932.78 |
| Total Income | 124,506.05 | 903,742.37 |
| Expense | | |
| 50000 · General Government | | |
| 50200 · Conventions and Training | | 710.98 |
| 50300 · Dues | | 1,032.00 |
| 50400 · Insurance | | |
| 50410 · Liability Ins | 703.72 | 5,398.32 |
| 50420 · Property and bonds | 371.00 | 3,753.07 |
| 50430 · Workers Comp. | 129.63 | 1,038.59 |
| Total 50400 · Insurance | 1,204.35 | 10,189.98 |
| 50500 · Miscellaneous | 300.00 | 932.25 |
| 50600 · Office Expense | | |
| Travel | | 17.50 |
| 50610 · Planning & Zoning | | 140.39 |
| 50615 · Planning & Zoning-Orange Grove | | 2,830.00 |
| 50620 · Repairs & Maintenance | 309.86 | 2,461.75 |
| 50630 · Supplies | 364.37 | 6,894.90 |
| 50640 · Telephone | 241.03 | 1,925.49 |
| 50650 · Utilities | 388.90 | 3,976.37 |
| 50660 · Other | | 1,424.38 |
| Total 50600 · Office Expense | 1,304.16 | 19,670.78 |

General Fund

| | <u>Feb 23</u> | <u>Jul '22 - Feb 23</u> |
|---------------------------------------|------------------|-------------------------|
| 50700 · Professional Services | | |
| 50710 · Accounting Fees | 1,875.00 | 49,815.00 |
| 50720 · Attorney Fees | 1,250.00 | 8,750.00 |
| 50730 · Building Inspector | | 1,050.00 |
| 50740 · IT Services | 425.17 | 7,231.36 |
| 50750 · Payroll Fees | 145.00 | 1,368.50 |
| 50760 · Professional Services - Other | | 2,498.00 |
| Total 50700 · Professional Services | <u>3,695.17</u> | <u>70,712.86</u> |
| 50800 · Office P/R Expense | | |
| 50810 · Admin | 7,852.34 | 71,749.96 |
| 50820 · Medicare | 113.86 | 1,040.35 |
| 50830 · Social Securiry | 486.85 | 4,448.50 |
| Total 50800 · Office P/R Expense | <u>8,453.05</u> | <u>77,238.81</u> |
| 50900 · Tourism and Promotion | | 11,497.41 |
| 50999 · Bank Service fee | 592.66 | 4,655.18 |
| Total 50000 · General Government | <u>15,549.39</u> | <u>196,640.25</u> |
| 51000 · Highway & Streets | | |
| 51400 · Drainage maintenance | 5,600.00 | 9,920.00 |
| 51500 · Engineering Fees | 10,523.00 | 36,663.25 |
| 51600 · Insurance | | |
| 51610 · Auto | | 3,113.06 |
| 51620 · Liability Ins. | 557.06 | 4,985.62 |
| 51630 · Tractors | | 125.82 |
| 51640 · Workers Comp | 506.57 | 4,130.08 |
| Total 51600 · Insurance | <u>1,063.63</u> | <u>12,354.58</u> |
| 51700 · Operating | | |
| 51710 · Fuel Expense | | 7,897.47 |
| 51720 · Repairs | 1,496.53 | 14,360.34 |
| 51730 · Supplies | 3,902.42 | 20,362.83 |
| 51740 · Telephone | 314.97 | 1,706.40 |
| 51750 · Utilities | 271.15 | 2,801.43 |
| Total 51700 · Operating | <u>5,985.07</u> | <u>47,128.47</u> |
| 51800 · P/R Expense | | |
| 51810 · Salaries | 1,620.00 | 22,026.37 |
| 51820 · Medicare | 23.49 | 319.40 |
| 51830 · Social Security | 100.44 | 1,365.63 |
| 51850 · Contract Expense | 4,114.32 | 44,854.62 |
| Total 51800 · P/R Expense | <u>5,858.25</u> | <u>68,566.02</u> |
| 51950 · Street Lights | 6,754.36 | 31,366.15 |
| Total 51000 · Highway & Streets | <u>35,784.31</u> | <u>205,998.47</u> |

General Fund

| | <u>Feb 23</u> | <u>Jul '22 - Feb 23</u> |
|--------------------------------------|------------------|-------------------------|
| 52000 · Public Safety | | |
| 52100 · Telephone | 482.06 | 3,850.96 |
| 52200 · Utilities | 140.62 | 2,781.21 |
| 52800 · P/R Expense | | |
| 52835 · Judge's Supplemental Pay | 243.92 | 1,951.36 |
| 52840 · Judges Retirement | 104.89 | 839.12 |
| 52850 · Contract Labor | 31,576.47 | 252,953.76 |
| Total 52800 · P/R Expense | <u>31,925.28</u> | <u>255,744.24</u> |
| Total 52000 · Public Safety | <u>32,547.96</u> | <u>262,376.41</u> |
| Total Expense | <u>83,881.66</u> | <u>665,015.13</u> |
| Net Ordinary Income | 40,624.39 | 238,727.24 |
| Other Income/Expense | | |
| Other Income | | |
| 71000 · Proceeds from sale of assets | | 2,920.00 |
| 71400 · Transfers In | 2,183.32 | 17,466.56 |
| Total Other Income | <u>2,183.32</u> | <u>20,386.56</u> |
| Net Other Income | <u>2,183.32</u> | <u>20,386.56</u> |
| Net Income | <u>42,807.71</u> | <u>259,113.80</u> |

General Fund

| | <u>Jul '22 - Feb 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|-------------------------|---------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 40000 · Fines & Forfeits | | | | |
| 40100 · Court Costs | 221.82 | 500.00 | -278.18 | 44.36% |
| 40200 · Fines | 755.92 | 2,500.00 | -1,744.08 | 30.24% |
| Total 40000 · Fines & Forfeits | 977.74 | 3,000.00 | -2,022.26 | 32.59% |
| 41000 · General Gov. Misc. Income | | | | |
| 41300 · FEMA Public Assistance Grant | 34,066.47 | | 34,066.47 | 100.0% |
| 41500 · State LGAP Grant | 19,600.00 | | 19,600.00 | 100.0% |
| 41600 · State Tourism Grant | 12,500.00 | 10,000.00 | 2,500.00 | 125.0% |
| Total 41000 · General Gov. Misc. Income | 66,166.47 | 10,000.00 | 56,166.47 | 661.67% |
| 42000 · Grass Cutting Revenue | 5,155.00 | 10,300.00 | -5,145.00 | 50.05% |
| 44000 · Licenses & Permits | | | | |
| 44100 · Beer & Liquor Licenses | 500.00 | 1,000.00 | -500.00 | 50.0% |
| 44200 · Occupational Licenses | 47,734.38 | 100,000.00 | -52,265.62 | 47.73% |
| 44300 · Permits | 125.00 | 200.00 | -75.00 | 62.5% |
| Total 44000 · Licenses & Permits | 48,359.38 | 101,200.00 | -52,840.62 | 47.79% |
| 45000 · Planning & Zoning Fees | 745.00 | | 745.00 | 100.0% |
| 46000 · Taxes | | | | |
| 46100 · Advalorem Taxes | 81,904.62 | 75,000.00 | 6,904.62 | 109.21% |
| 46200 · Beer Tax | 2,323.15 | 3,000.00 | -676.85 | 77.44% |
| 46300 · Franchise Tax | 96,213.93 | 105,000.00 | -8,786.07 | 91.63% |
| 46400 · Sales and Use Tax | 593,964.30 | 650,000.00 | -56,035.70 | 91.38% |
| Total 46000 · Taxes | 774,406.00 | 833,000.00 | -58,594.00 | 92.97% |
| 48000 · Interest Income | 7,932.78 | 100.00 | 7,832.78 | 7,932.78% |
| Total Income | 903,742.37 | 957,600.00 | -53,857.63 | 94.38% |
| Expense | | | | |
| 50000 · General Government | | | | |
| 50120 · Capital Outlay-equipment | | 10,000.00 | -10,000.00 | |
| 50200 · Conventions and Training | 710.98 | 4,000.00 | -3,289.02 | 17.78% |
| 50300 · Dues | 1,032.00 | 1,500.00 | -468.00 | 68.8% |
| 50400 · Insurance | | | | |
| 50410 · Liability Ins | 5,398.32 | 12,000.00 | -6,601.68 | 44.99% |
| 50420 · Property and bonds | 3,753.07 | 3,000.00 | 753.07 | 125.1% |
| 50430 · Workers Comp. | 1,038.59 | 2,000.00 | -961.41 | 51.93% |
| Total 50400 · Insurance | 10,189.98 | 17,000.00 | -6,810.02 | 59.94% |
| 50500 · Miscellaneous | 932.25 | 500.00 | 432.25 | 186.45% |
| 50600 · Office Expense | | | | |
| Travel | 17.50 | | | |
| 50610 · Planning & Zoning | 140.39 | 1,000.00 | -859.61 | 14.04% |
| 50615 · Planning & Zoning-Orange Grove | 2,830.00 | | | |
| 50620 · Repairs & Maintenance | 2,461.75 | 7,500.00 | -5,038.25 | 32.82% |
| 50630 · Supplies | 6,894.90 | 10,000.00 | -3,105.10 | 68.95% |
| 50640 · Telephone | 1,925.49 | 2,800.00 | -874.51 | 68.77% |
| 50650 · Utilities | 3,976.37 | 8,000.00 | -4,023.63 | 49.71% |
| 50660 · Other | 1,424.38 | 500.00 | 924.38 | 284.88% |
| Total 50600 · Office Expense | 19,670.78 | 29,800.00 | -10,129.22 | 66.01% |

General Fund

| | <u>Jul '22 - Feb 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---------------------------------------|-------------------------|-------------------|-----------------------|--------------------|
| 50700 · Professional Services | | | | |
| 50710 · Accounting Fees | 49,815.00 | 60,000.00 | -10,185.00 | 83.03% |
| 50720 · Attorney Fees | 8,750.00 | 15,000.00 | -6,250.00 | 58.33% |
| 50730 · Building Inspector | 1,050.00 | 5,000.00 | -3,950.00 | 21.0% |
| 50740 · IT Services | 7,231.36 | 6,000.00 | 1,231.36 | 120.52% |
| 50750 · Payroll Fees | 1,368.50 | 2,500.00 | -1,131.50 | 54.74% |
| 50760 · Professional Services - Other | 2,498.00 | | 2,498.00 | 100.0% |
| Total 50700 · Professional Services | <u>70,712.86</u> | <u>88,500.00</u> | <u>-17,787.14</u> | <u>79.9%</u> |
| 50800 · Office P/R Expense | | | | |
| 50810 · Admin | 71,749.96 | 107,000.00 | -35,250.04 | 67.06% |
| 50820 · Medicare | 1,040.35 | 1,500.00 | -459.65 | 69.36% |
| 50830 · Social Security | 4,448.50 | 8,200.00 | -3,751.50 | 54.25% |
| Total 50800 · Office P/R Expense | <u>77,238.81</u> | <u>116,700.00</u> | <u>-39,461.19</u> | <u>66.19%</u> |
| 50900 · Tourism and Promotion | 11,497.41 | 10,000.00 | 1,497.41 | 114.97% |
| 50995 · Public Notice Fees | | 3,000.00 | -3,000.00 | |
| 50999 · Bank Service fee | 4,655.18 | 5,500.00 | -844.82 | 84.64% |
| Total 50000 · General Government | <u>196,640.25</u> | <u>286,500.00</u> | <u>-89,859.75</u> | <u>68.64%</u> |
| 51000 · Highway & Streets | | | | |
| 51400 · Drainage maintenance | 9,920.00 | 25,000.00 | -15,080.00 | 39.68% |
| 51500 · Engineering Fees | 36,663.25 | 9,000.00 | 27,663.25 | 407.37% |
| 51600 · Insurance | | | | |
| 51610 · Auto | 3,113.06 | 2,000.00 | 1,113.06 | 155.65% |
| 51620 · Liability Ins. | 4,985.62 | 9,500.00 | -4,514.38 | 52.48% |
| 51630 · Tractors | 125.82 | 4,000.00 | -3,874.18 | 3.15% |
| 51640 · Workers Comp | 4,130.08 | 8,500.00 | -4,369.92 | 48.59% |
| Total 51600 · Insurance | <u>12,354.58</u> | <u>24,000.00</u> | <u>-11,645.42</u> | <u>51.48%</u> |
| 51700 · Operating | | | | |
| 51710 · Fuel Expense | 7,897.47 | 15,000.00 | -7,102.53 | 52.65% |
| 51720 · Repairs | 14,360.34 | 10,000.00 | 4,360.34 | 143.6% |
| 51730 · Supplies | 20,362.83 | 15,000.00 | 5,362.83 | 135.75% |
| 51740 · Telephone | 1,706.40 | 2,500.00 | -793.60 | 68.26% |
| 51750 · Utilities | 2,801.43 | 2,500.00 | 301.43 | 112.06% |
| Total 51700 · Operating | <u>47,128.47</u> | <u>45,000.00</u> | <u>2,128.47</u> | <u>104.73%</u> |
| 51800 · P/R Expense | | | | |
| 51810 · Salaries | 22,026.37 | 110,000.00 | -87,973.63 | 20.02% |
| 51820 · Medicare | 319.40 | 1,700.00 | -1,380.60 | 18.79% |
| 51830 · Social Security | 1,365.63 | 8,400.00 | -7,034.37 | 16.26% |
| 51850 · Contract Expense | 44,854.62 | | | |
| Total 51800 · P/R Expense | <u>68,566.02</u> | <u>120,100.00</u> | <u>-51,533.98</u> | <u>57.09%</u> |
| 51900 · Road Maintenance and repairs | | 25,000.00 | -25,000.00 | |
| 51950 · Street Lights | 31,366.15 | 30,000.00 | 1,366.15 | 104.55% |
| Total 51000 · Highway & Streets | <u>205,998.47</u> | <u>278,100.00</u> | <u>-72,101.53</u> | <u>74.07%</u> |

General Fund

| | <u>Jul '22 - Feb 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--------------------------------------|-------------------------|-------------------|-----------------------|--------------------|
| 52000 · Public Safety | | | | |
| 52100 · Telephone | 3,850.96 | 5,700.00 | -1,849.04 | 67.56% |
| 52200 · Utilities | 2,781.21 | 1,800.00 | 981.21 | 154.51% |
| 52300 · Other | | 500.00 | -500.00 | |
| 52800 · P/R Expense | | | | |
| 52835 · Judge's Supplemental Pay | 1,951.36 | 3,000.00 | -1,048.64 | 65.05% |
| 52840 · Judges Retirement | 839.12 | 3,000.00 | -2,160.88 | 27.97% |
| 52850 · Contract Labor | 252,953.76 | 380,000.00 | -127,046.24 | 66.57% |
| Total 52800 · P/R Expense | <u>255,744.24</u> | <u>386,000.00</u> | <u>-130,255.76</u> | <u>66.26%</u> |
| Total 52000 · Public Safety | <u>262,376.41</u> | <u>394,000.00</u> | <u>-131,623.59</u> | <u>66.59%</u> |
| Total Expense | <u>665,015.13</u> | <u>958,600.00</u> | <u>-293,584.87</u> | <u>69.37%</u> |
| Net Ordinary Income | 238,727.24 | -1,000.00 | 239,727.24 | -23,872.72% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 71000 · Proceeds from sale of assets | 2,920.00 | | 2,920.00 | 100.0% |
| 71400 · Transfers In | 17,466.56 | 26,200.00 | -8,733.44 | 66.67% |
| Total Other Income | <u>20,386.56</u> | <u>26,200.00</u> | <u>-5,813.44</u> | <u>77.81%</u> |
| Net Other Income | <u>20,386.56</u> | <u>26,200.00</u> | <u>-5,813.44</u> | <u>77.81%</u> |
| Net Income | <u>259,113.80</u> | <u>25,200.00</u> | <u>233,913.80</u> | <u>1,028.23%</u> |

Restricted Fund

| | <u>Feb 28, 23</u> |
|--|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · Bank accounts | |
| 10100 · Hancock Whitney Rest. Oper. | 108,210.58 |
| 10200 · Hancock Whitney SCC Deposit | 18,992.30 |
| 10300 · Savings Account-LAMP | 0.16 |
| Total 10000 · Bank accounts | <u>127,203.04</u> |
| Total Checking/Savings | 127,203.04 |
| Other Current Assets | |
| 12000 · Due from other govt. units | 92,796.00 |
| Total Other Current Assets | <u>92,796.00</u> |
| Total Current Assets | <u>219,999.04</u> |
| TOTAL ASSETS | <u><u>219,999.04</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 2,060.10 |
| Total Accounts Payable | <u>2,060.10</u> |
| Other Current Liabilities | |
| 21000 · Accounts Payable - Manual | 11,057.00 |
| 23000 · Community Center Deposit | 18,600.00 |
| 25000 · Unclaimed Forfeitures | 2,650.69 |
| Total Other Current Liabilities | <u>32,307.69</u> |
| Total Current Liabilities | <u>34,367.79</u> |
| Total Liabilities | 34,367.79 |
| Equity | |
| 30000 · Fund Balance - Reserved | 160,462.23 |
| Net Income | 25,169.02 |
| Total Equity | <u>185,631.25</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>219,999.04</u></u> |

Restricted Fund

| | Feb 23 | Jul '22 - Feb 23 |
|---|-----------|------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 40000 · Restricted Fund Income | | |
| 41000 · Community Center Income | | |
| 41010 · Community Center Rental Income | 2,250.00 | 23,300.00 |
| Total 41000 · Community Center Income | 2,250.00 | 23,300.00 |
| 44000 · Interest Income | 4.42 | 18.84 |
| 46000 · Sales & Use Taxes | | |
| 46010 · Fire Department | 4,348.23 | 34,939.07 |
| 46020 · Recreation | 4,348.22 | 34,939.08 |
| 46030 · Senior Citizens | 4,348.23 | 34,939.07 |
| Total 46000 · Sales & Use Taxes | 13,044.68 | 104,817.22 |
| Total 40000 · Restricted Fund Income | 15,299.10 | 128,136.06 |
| Total Income | 15,299.10 | 128,136.06 |
| Gross Profit | 15,299.10 | 128,136.06 |
| Expense | | |
| 50000 · Restricted Fund Expense | | |
| 51000 · Fire Department | | |
| 51010 · Operating Expense | 2,592.69 | 19,368.16 |
| 51040 · Personnel Reimbursement | 0.00 | 14,060.25 |
| Total 51000 · Fire Department | 2,592.69 | 33,428.41 |
| 52000 · Recreation | | |
| 52010 · Operating Expense | 0.00 | 0.00 |
| 52030 · Engineering Expense | 143.75 | 1,526.25 |
| 52040 · Insurance - Community Center | 0.00 | 17,535.00 |
| 52045 · Maintenance & Repairs | 55.00 | 3,920.53 |
| 52050 · Supplies | 113.91 | 1,239.46 |
| 52060 · Utilities | 1,501.87 | 12,582.09 |
| Total 52000 · Recreation | 1,814.53 | 36,803.33 |
| 53000 · Senior Citizen | 4,536.00 | 23,848.61 |
| Total 50000 · Restricted Fund Expense | 8,943.22 | 94,080.35 |
| 54000 · Holiday Celebration Expense | 0.00 | 153.41 |
| 56000 · Transfers Out - Personnel | 1,091.66 | 8,733.28 |
| Total Expense | 10,034.88 | 102,967.04 |
| Net Ordinary Income | 5,264.22 | 25,169.02 |
| Net Income | 5,264.22 | 25,169.02 |

Restricted Fund

| | <u>Jul '22 - Feb 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|-------------------------|-------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 40000 · Restricted Fund Income | | | | |
| 41000 · Community Center Income | | | | |
| 41010 · Community Center Rental Income | 23,300.00 | 25,000.00 | -1,700.00 | 93.2% |
| Total 41000 · Community Center Income | <u>23,300.00</u> | <u>25,000.00</u> | <u>-1,700.00</u> | <u>93.2%</u> |
| 44000 · Interest Income | 18.84 | | | |
| 45000 · Miscellaneous | 0.00 | 500.00 | -500.00 | 0.0% |
| 46000 · Sales & Use Taxes | | | | |
| 46010 · Fire Department | 34,939.07 | 35,000.00 | -60.93 | 99.83% |
| 46020 · Recreation | 34,939.08 | 35,000.00 | -60.92 | 99.83% |
| 46030 · Senior Citizens | 34,939.07 | 35,000.00 | -60.93 | 99.83% |
| Total 46000 · Sales & Use Taxes | <u>104,817.22</u> | <u>105,000.00</u> | <u>-182.78</u> | <u>99.83%</u> |
| Total 40000 · Restricted Fund Income | <u>128,136.06</u> | <u>130,500.00</u> | <u>-2,363.94</u> | <u>98.19%</u> |
| Total Income | <u>128,136.06</u> | <u>130,500.00</u> | <u>-2,363.94</u> | <u>98.19%</u> |
| Gross Profit | 128,136.06 | 130,500.00 | -2,363.94 | 98.19% |
| Expense | | | | |
| 50000 · Restricted Fund Expense | | | | |
| 51000 · Fire Department | | | | |
| 51010 · Operating Expense | 19,368.16 | 17,000.00 | 2,368.16 | 113.93% |
| 51040 · Personnel Reimbursement | 14,060.25 | 18,000.00 | -3,939.75 | 78.11% |
| Total 51000 · Fire Department | <u>33,428.41</u> | <u>35,000.00</u> | <u>-1,571.59</u> | <u>95.51%</u> |
| 52000 · Recreation | | | | |
| 52030 · Engineering Expense | 1,526.25 | | | |
| 52040 · Insurance - Community Center | 17,535.00 | 6,000.00 | 11,535.00 | 292.25% |
| 52045 · Maintenance & Repairs | 3,920.53 | 7,500.00 | -3,579.47 | 52.27% |
| 52050 · Supplies | 1,239.46 | 1,200.00 | 39.46 | 103.29% |
| 52060 · Utilities | 12,582.09 | 14,000.00 | -1,417.91 | 89.87% |
| Total 52000 · Recreation | <u>36,803.33</u> | <u>28,700.00</u> | <u>8,103.33</u> | <u>128.24%</u> |
| 53000 · Senior Citizen | 23,848.61 | 30,000.00 | -6,151.39 | 79.5% |
| Total 50000 · Restricted Fund Expense | <u>94,080.35</u> | <u>93,700.00</u> | <u>380.35</u> | <u>100.41%</u> |
| 54000 · Holiday Celebration Expense | 153.41 | 500.00 | -346.59 | 30.68% |
| 55000 · Transfers Out - Debt Service | 0.00 | 13,100.00 | -13,100.00 | 0.0% |
| 56000 · Transfers Out - Personnel | 8,733.28 | | | |
| Total Expense | <u>102,967.04</u> | <u>107,300.00</u> | <u>-4,332.96</u> | <u>95.96%</u> |
| Net Ordinary Income | <u>25,169.02</u> | <u>23,200.00</u> | <u>1,969.02</u> | <u>108.49%</u> |
| Net Income | <u>25,169.02</u> | <u>23,200.00</u> | <u>1,969.02</u> | <u>108.49%</u> |

Utility Fund

Feb 28, 23

| | |
|---|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10000 · Bank Accounts | |
| 10100 · Hancock Whitney Operating | 9,586.44 |
| 10200 · Hancock Whitney Utility Deposit | 24,688.80 |
| 10300 · LAMP Savings Account | 273,345.70 |
| Total 10000 · Bank Accounts | <u>307,620.94</u> |
| 10400 · Cash on hand | 100.00 |
| Total Checking/Savings | <u>307,720.94</u> |
| Accounts Receivable | |
| 13000 · Accounts Receivable | |
| 13100 · Accounts Receivable | 7,427.00 |
| 13000 · Accounts Receivable - Other | 12,845.71 |
| Total 13000 · Accounts Receivable | <u>20,272.71</u> |
| 14000 · Allowance for Bad Debts | -2,200.00 |
| Total Accounts Receivable | <u>18,072.71</u> |
| Other Current Assets | |
| 15000 · Construction In Progress | 373,084.87 |
| Total Other Current Assets | <u>373,084.87</u> |
| Total Current Assets | <u>698,878.52</u> |
| Fixed Assets | |
| 15100 · Fixed Assets | 1,204,083.39 |
| 15200 · Land | 60,366.00 |
| 15300 · Water Tower | 773,283.00 |
| 15400 · Accum. Depreciation-Water Tower | -1,203,957.48 |
| Total Fixed Assets | <u>833,774.91</u> |
| TOTAL ASSETS | <u><u>1,532,653.43</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 14,073.54 |
| Total Accounts Payable | <u>14,073.54</u> |
| Other Current Liabilities | |
| 21000 · Accounts Payable-Audit | 1,500.00 |
| 24000 · Customer Prepayments | 5,722.00 |
| 25000 · Due to General Fund | 88,808.77 |
| 26000 · Garbage Deposits Liabilty | 24,902.12 |
| 28000 · Unearned Revenue - ARPA Grant | 285,627.56 |
| Total Other Current Liabilities | <u>406,560.45</u> |
| Total Current Liabilities | <u>420,633.99</u> |
| Total Liabilities | 420,633.99 |
| Equity | |
| 30000 · Retained Earnings | 1,174,788.76 |
| Net Income | -62,769.32 |
| Total Equity | <u>1,112,019.44</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,532,653.43</u></u> |

Utility Fund

| | <u>Feb 23</u> | <u>Jul '22 - Feb 23</u> |
|---|-------------------|-------------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 40000 · Utility Income | | |
| 40100 · Garbage Fee | 13,356.00 | 103,689.60 |
| 40200 · Grant | | |
| | 40% 0.00 | 30,000.00 |
| Total 40200 · Grant | <u>0.00</u> | <u>30,000.00</u> |
| 40300 · Late Payment Penalties | 391.60 | 2,763.80 |
| 40400 · Return Fee | 150.00 | 1,175.00 |
| 40500 · Sewer Fee | 6,012.00 | 45,335.00 |
| 40700 · Water Franchise fees | 0.00 | 5,041.00 |
| Total 40000 · Utility Income | <u>19,909.60</u> | <u>188,004.40</u> |
| 41000 · Interest Income | | |
| 42000 · LAMP Account | 2,029.61 | 4,417.05 |
| 41000 · Interest Income - Other | 3.69 | 41.15 |
| Total 41000 · Interest Income | <u>2,033.30</u> | <u>4,458.20</u> |
| 44000 · Bad Debts | 0.00 | 50.00 |
| Total Income | <u>21,942.90</u> | <u>192,512.60</u> |
| Expense | | |
| 50000 · Bank Service charges | 0.00 | 112.00 |
| 52000 · Depreciation Expense | 7,083.33 | 56,666.64 |
| 53000 · Garbage Department Expenses | | |
| 53010 · Garbage Service | 12,707.19 | 99,990.32 |
| Total 53000 · Garbage Department Expenses | <u>12,707.19</u> | <u>99,990.32</u> |
| 54000 · General Administrative | | |
| 54010 · Billing Supplies | 0.00 | 425.63 |
| 54020 · Dues & Memberships | 0.00 | 1,387.00 |
| 54030 · Postage | 164.64 | 1,338.00 |
| Total 54000 · General Administrative | <u>164.64</u> | <u>3,150.63</u> |
| 55000 · Sewer Department Expenses | | |
| 55010 · Engineering | 0.00 | 555.00 |
| 55030 · Other | 0.00 | 0.00 |
| 55040 · Sewer Supplies | 0.00 | 347.59 |
| 55050 · Sewer System Maintenance | 10,185.51 | 73,625.78 |
| 55070 · Utility Bills | 1,532.20 | 12,100.68 |
| Total 55000 · Sewer Department Expenses | <u>11,717.71</u> | <u>86,629.05</u> |
| 61000 · Transfers Out - Payroll | 1,091.66 | 8,733.28 |
| Total Expense | <u>32,764.53</u> | <u>255,281.92</u> |
| Net Ordinary Income | <u>-10,821.63</u> | <u>-62,769.32</u> |
| Net Income | <u>-10,821.63</u> | <u>-62,769.32</u> |

Utility Fund

| | <u>Jul '22 - Feb 23</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|---|-------------------------|-------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 40000 · Utility Income | | | | |
| 40100 · Garbage Fee | 103,689.60 | 158,500.00 | -54,810.40 | 65.42% |
| 40200 · Grant | | | | |
| 40% Total 40200 · Grant | <u>30,000.00</u> | | | |
| 40300 · Late Payment Penalties | 2,763.80 | 3,500.00 | -736.20 | 78.97% |
| 40400 · Return Fee | 1,175.00 | 1,000.00 | 175.00 | 117.5% |
| 40500 · Sewer Fee | 45,335.00 | 71,100.00 | -25,765.00 | 63.76% |
| 40700 · Water Franchise fees | 5,041.00 | 6,500.00 | -1,459.00 | 77.55% |
| Total 40000 · Utility Income | <u>188,004.40</u> | <u>240,600.00</u> | <u>-52,595.60</u> | <u>78.14%</u> |
| 41000 · Interest Income | | | | |
| 42000 · LAMP Account | 4,417.05 | | | |
| 41000 · Interest Income - Other | 41.15 | | | |
| Total 41000 · Interest Income | <u>4,458.20</u> | | | |
| 44000 · Bad Debts | 50.00 | | | |
| Total Income | <u>192,512.60</u> | <u>240,600.00</u> | <u>-48,087.40</u> | <u>80.01%</u> |
| Expense | | | | |
| 50000 · Bank Service charges | 112.00 | | | |
| 51000 · Capital Outlay - Sewer | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 52000 · Depreciation Expense | 56,666.64 | 85,000.00 | -28,333.36 | 66.67% |
| 53000 · Garbage Department Expenses | | | | |
| 53010 · Garbage Service | 99,990.32 | 130,000.00 | -30,009.68 | 76.92% |
| Total 53000 · Garbage Department Expenses | <u>99,990.32</u> | <u>130,000.00</u> | <u>-30,009.68</u> | <u>76.92%</u> |
| 54000 · General Administrative | | | | |
| 54010 · Billing Supplies | 425.63 | 1,000.00 | -574.37 | 42.56% |
| 54020 · Dues & Memberships | 1,387.00 | 2,000.00 | -613.00 | 69.35% |
| 54030 · Postage | 1,338.00 | 2,000.00 | -662.00 | 66.9% |
| Total 54000 · General Administrative | <u>3,150.63</u> | <u>5,000.00</u> | <u>-1,849.37</u> | <u>63.01%</u> |
| 55000 · Sewer Department Expenses | | | | |
| 55010 · Engineering | 555.00 | 18,000.00 | -17,445.00 | 3.08% |
| 55015 · Fire Hydrant Maintenance | 0.00 | 9,000.00 | -9,000.00 | 0.0% |
| 55040 · Sewer Supplies | 347.59 | | | |
| 55050 · Sewer System Maintenance | 73,625.78 | 30,000.00 | 43,625.78 | 245.42% |
| 55070 · Utility Bills | 12,100.68 | 13,500.00 | -1,399.32 | 89.64% |
| Total 55000 · Sewer Department Expenses | <u>86,629.05</u> | <u>70,500.00</u> | <u>16,129.05</u> | <u>122.88%</u> |
| 61000 · Transfers Out - Payroll | 8,733.28 | 13,100.00 | -4,366.72 | 66.67% |
| Total Expense | <u>255,281.92</u> | <u>323,600.00</u> | <u>-68,318.08</u> | <u>78.89%</u> |
| Net Ordinary Income | <u>-62,769.32</u> | <u>-83,000.00</u> | <u>20,230.68</u> | <u>75.63%</u> |
| Net Income | <u>-62,769.32</u> | <u>-83,000.00</u> | <u>20,230.68</u> | <u>75.63%</u> |

IT Security, Disaster Recovery, and Business Continuity Policy

1. Computer Security

All computer data is considered critical and shall incorporate user IDs and passwords to protect information stored on the computers.

2. Backups

All data on computers shall be backed up on a weekly basis. The Town will store one copy of the backup in the Town's file room and another copy offsite, unless data is automatically backed up offsite by a third party, such as cloud-based software products which are preferred and can be used in lieu of onsite backup of Town data.

3. Hardware Protection

All computers shall be protected with antivirus, spyware, and registry software which should be automatically updated as prompted by software notifications. A scan of all computer data should be ongoing by the software(s) but shall be performed on a weekly basis at minimum.

4. Hardware Replacement

All computers shall be replaced at least every three to four years.

5. Disaster Recovery and Business Continuity

The Town shall employ or contract with an IT consultant to manage IT security, disaster recovery and business continuity processes. This individual or company shall be provided backup of the Town's computer data from the Town clerk or cloud-based software, and restore all IT systems when utility (electric, gas, water, etc.) connections are reestablished to Town Hall.

Travel Policy

1. General

Expenses will be reimbursed to Town of Sorrento (“the Town”) Council members, officers, and employees who are required to travel in the course and scope of their employment with the Town. Any such travel or attendance at a conference/convention/seminar must be submitted to the Mayor or Town Council for approval prior to the employee registering for the travel or attending event and subject to budgetary considerations. All travel is subject to approval by the Mayor.

A conference/convention/seminar is herein defined as a meeting (other than routine) for a specific purpose and/or objective. Documentation required for reimbursement is a formal agenda, or program, or a Letter of Invitation, or conference invoice. No reimbursement will be allowed for functions not relating to a conference, i.e. tours, dances, golf tournaments, etc. Expenses will only be reimbursed to the employee upon proof or documentation of a paid receipt.

Immediately, upon conclusion of any employee’s travel, an expenditure report will be prepared documenting the costs incurred and supported by actual receipts as attached.

All travel expenditures are required to satisfy Article VII, Section 14 of the Louisiana Constitution, more specifically as follows:

1. There is a legal obligation to pay for a particular service or material,
2. There is a public benefit from this purchase, and
3. The benefit gained is at least equivalent to the amount expended.

2. Hotel Lodging

For a hotel to qualify as conference/convention/seminar lodging, the hotel must be hosting, in “conjunction with hosting” the meeting or within the general vicinity of the conference. Actual cost directly related to the hotel room will be reimbursed to the employee upon paid receipt or paid directly by the Town. Direct cost is defined as the hotel room and any applicable fees & taxes. Each case must be fully documented as to necessity (e.g. proximity to meeting place) and cost effectiveness of alternative options. Charges for room service, movies, games, personal phone calls, etc. are not be covered as part of the room cost and shall be paid personally by the employee.

No reimbursement will be made for lodging secured with the Town’s credit card. The maximum amount allowable for lodging will be limited to the state per diem rate in effect at the time of lodging plus applicable taxes and mandatory surcharges.

When making reservations, please ask the following questions:

1. Is there a special conference rate or governmental rate available?
2. What is the hotel's cancellation policy?
3. What is included in you stay? (breakfast, local phone calls, internet, etc.)
4. What is your confirmation number and do you need to present the credit card used for reserving your room at the time of check in?
5. What time is check in/out? (Note: this will be applicable to the time zone they are in).
6. Do you need to bring a tax-exempt form at the time of your arrival?

3. Transportation

The most cost-effective method of transportation that will accomplish the purpose of the travel shall be selected. Among the factors to be considered should be length of travel time, cost of operation of a vehicle, cost and availability of common carrier services, etc.

Personally owned vehicle. If the employee's private vehicle is used, mileage will be reimbursed at the rate consistent with the Federal (IRS) reimbursement rate per mile. Mileage will be computed on the basis of the following options: a) odometer readings from point of origin to point of return or b) by using website mileage calculator or a published software package for calculating mileage such as Google Maps, Waze or Mapquest, etc. Employee is to print the page indicating mileage and attach it to the applicable expense form.

Airfare. If a commercial airline is used, a receipt will be required for reimbursement and will only be reimbursed at the cost of the lowest logical airfare ticket price. Additionally, the Town may pay for the airline travel directly for official Town business. A town-owned automobile may be used when available under appropriate circumstances.

Municipality Owned Vehicle. Vehicles owned by the Town may be used for business travel only. Personal use of a municipality owned vehicle is strictly prohibited. Any fuel purchases made on Town credit cards must be signed for by the traveler making the purchase and the vehicle for which the purchase was made must be noted on the receipt. Receipts are to be turned in promptly to the Town Clerk.

Rental Vehicle. Rental vehicles must be approved in advance and only upon showing that the rental is the only or most economical means by which the purpose of the business trip can be accomplished. Only the cost of a compact model is reimbursable unless 1) non-availability is documented; 2) the vehicle will be used to transport more than two persons; or 3) the cost of a larger vehicle is no more than the rental rate for a compact. Detailed receipts and documentation of the business purpose are also required for reimbursement.

Taxis, Uber, etc. Parking fees or taxi or Uber-like fares will be reimbursed based on receipts as deemed necessary. Tips for valet parking, when offered as a compliment, are not to exceed \$5 per day.

The employee should maintain appropriate records of mileage associated with travel and complete an expense reimbursement report to document the amount reimbursable. The travel report is subject to the approval of the Mayor prior to reimbursement.

4. Meals

The maximum reimbursement for meals for travel will be equal to the maximum allowance provided for breakfast, lunch and dinner as stipulated in the State of Louisiana Travel Guide by City destination. The Town will review the publication as set forth by the State of Louisiana to determine the appropriate rate of reimbursement prior to travel approval.

5. Other

Other expenditures: All other expenditures must be supported by detailed receipts and must be both reasonable and justified as part of the actual business expenses associated with business travel for the Town. Other expenses do not include items identified as lodging, meals and incidental covered in other sections of the travel policy.

6. Per Diem

The travel allowance rates are set by the State of Louisiana Travel Guide amount by City destination. The travel allowance payment is used to offset costs as defined herein and also sets the maximum amount allowable for reimbursement. To the extent amounts are expended in excess of the state per diem, these amounts are eligible for reimbursement.

The travel allowance (per diem) amount will be used to offset the cost of meals, use of personally owned vehicles, taxi fares and parking fees, where applicable. The travel allowance received must be reconciled to actual costs incurred and shall be supported by receipts. Employees must prepare a travel expense report as published by the Louisiana Legislative Auditor.

7. Unsubstantiated Expenses

To the extent an employee fails to submit an expense receipt or travel expense reconciliation report, the expense will be ineligible for reimbursement. Furthermore, failure to provide an expense receipt or prepare a travel expense reconciliation report will require reimbursement of all travel advances received.

Employees/officials who do not comply with this policy may be subject to delay or withholding of reimbursement and/or disciplinary action.

8. Waivers

The Mayor or Town Council may waive in writing any provision in this policy when the best interest of the Town will be served.

All travel reimbursements are subject to approval by the Mayor. At the Mayor's discretion, certain travel reimbursements may be denied.



Payroll and Attendance Records Maintenance and Approval Policy

In compliance with Article VII, Section 14 of the 1974 Louisiana Constitution, Louisiana Revised Statute 14:138, and AG Opinion 79-729, the Town shall not advance wages or salaries to employees or pay bonuses.

1. Changes in Employee Details

- No employee shall be added to payroll records or paid without receipt of the appropriate forms, including federal and state income tax withholding forms. All employee information obtained at hire must be reviewed and approved by the Mayor.
- Employee files are to be maintained for all employees. Files should contain (1) employment application form; (2) a job description; (3) acceptance from employee of receipt of personnel policy manual; (4) approved salary or rate of pay amount; (5) completed Form I-9 for all employees hired after November 6, 1986; (6) completed federal and state income tax withholding forms (Form W-4 and L-4); completed ethics and sexual harassment training certifications.
- No adjustments are made to employee records, i.e., names, addresses, deduction details without receipt of written authorization from the employee and Mayor.
- No adjustments are made to salary or wage rates without written authorization from Mayor, Town Council minutes or budget document.
- On termination employee files are to be immediately removed from current records and filed in past employee records. Employee payment details should also be terminated in the computer system.

2. Time Recording

- All employees are to complete a time sheet, which must be signed by the employee and their supervisor to verify time worked.
- The Mayor shall cause to be maintained records in respect of each employee showing gross salary or wages and tax and details of all other deductions.
- A payroll report must be reviewed and signed by the Town Clerk to verify rates, time worked, salary amounts and employee names.
- Employee time sheets must contain the following:
 - Hours of work, including overtime
 - Allocation of time worked to jobs, if applicable
 - Sick leave taken,
 - Annual leave taken

3. Leave

- All employees applying for leave are to complete a Leave Application/Request Form in advance. This form is to be authorized by the appropriate responsible supervisor and passed on to the Town Clerk.
- Leave Application/Request Forms are to be filed in the employee's history file.
- Annual leave is not to be paid without receipt of the appropriate authorized form.
- Leave records are to be immediately updated to reflect annual and sick leave taken.

4. Personnel Files

- The Town Clerk must ensure that employee personnel files are complete and up-to-date.
- Access to employee personnel files must be authorized by the Mayor.

Credit Card Policy

The Town Council has authorized the use of credit cards by the Mayor, Town Clerk, and Assistant Town Clerk, and are subject to the approval of the Mayor. Credit cards may be issued to Town Councilman, but custody will remain with management of the Town. When it is necessary and reasonable for Town related travel, these credit cards assigned to Councilman will be issued. Councilman credit cards may not be issued without the approval of the Mayor.

In general, the use of credit cards for purchases is intended to eliminate the small and somewhat isolated purchases made for the Town so that financial administration is enhanced by the efficiency associated with the credit card. Credit cards charges should not be made in a manner to circumvent the purchase order system of the Town or sound policies of public financial administration.

Credit cards may only be used by cardholders with the approval of the Mayor. Furthermore, credit cards may be utilized on business travel related to the Town and in the public interest. Any credit card usage related to travel requires supporting documentation of all itemized charges as stipulated below. **Purchases made with the credit card shall not be eligible for reimbursement from travel allowance amounts.**

Furthermore, each credit card will be restricted for expenditures within the purchasing guidelines as specified by the Town through the Mayor and the credit card issuer. Cash will not be accessible by a credit card issued by the Town.

The individuals issued a credit card will be responsible for its security, administration and management. **The use of a credit card for personal purchases is strictly prohibited.** Each holder of a credit card will sign a document that defines their responsibility for their usage of the card for official Town business only, and acknowledges their personal liability for failure to provide proper documentation for charges and the improper usage of the credit card.

Each credit card holder will provide the itemization of their charges and provide the appropriate documentation of the credit charge in a timely manner. Appropriate documentation will include, at a minimum, a signed copy of the card receipt and the underlying itemization of the charges. Failure to provide this documentation in a timely manner, i.e. within 5 days of its submission to the credit card holder, will result in immediate termination of credit card privileges and reimbursement of said charges by the cardholder. Furthermore, documentation shall include the vendor invoice and description of the public purpose of the purchase.

The purchase of alcohol, flowers or other personal charges with credit cards or any other means is strictly prohibited. Any said personal purchases shall result in reimbursement of the related charge by the cardholder and termination of cardholder privileges.

The purchase of other food items shall be accompanied by the vendor invoice and documentation satisfying the public purpose related to the purchase which demonstrates the Town business conducted and individual(s) attending the function.

Contracting Policy

Good business practices dictate that written contracts be executed for any arrangement entered into for services performed by a third-party.

Before any contract can be executed, the contract must be (1) reviewed by legal counsel and recommended for approval in writing; (2) approved by the Mayor prior to execution and (3) included in the current operating budget as approved by the Town Council.

Management is to implement and monitor controls over contracts to ensure the services are necessary and that contracting out the service is the most cost-effective manner for accomplishing its objectives.

Also, management must ensure that:

- Contracts with related parties (family and business interests) are strictly prohibited,
- Payments are made in accordance with the terms and conditions of the contract,
- Any additions or modifications of existing contracts are presented to the Mayor for approval,
- Contracts and related documentation are maintained in an organized manner and in a central location.

Sexual Harassment Policy

The Town of Sorrento advocates for a working environment free of unwelcome sexual advances, requests for sexual favors and other verbal, physical or inappropriate conduct of a sexual nature. Any such behavior affects an individual's ability to perform employment duties, hold public office and unreasonably interferes with work performance. Additionally, this behavior creates a hostile, intimidating and offensive work environment and is not tolerated.

Examples of such behavior, including but are not limited to, are listed below:

Harassment may take many forms, but the most common forms include:

- **Verbal Harassment** such as jokes, epithets, slurs, negative stereotyping, an unwelcome remark about an individual's body, color, physical characteristics, appearance, or talent, questions about a person's sexual preferences, and patronizing terms or remarks.
- **Physical Harassment** such as physical interference with normal work, impeding or blocking movement, assault, unwelcome physical contact, staring at a person's body, and threatening, intimidating, or hostile acts that relate to a protected characteristic.
- **Visual Harassment** such as offensive or obscene photographs, calendars, posters, cards, cartoons, drawings, gestures, display of sexually suggestive or lewd objects, unwelcome writings, such as notes or letters, and any other written or graphic material that denigrates or shows hostility or aversion toward an individual, because of a protected characteristic, that is placed on walls, bulletin boards or elsewhere on firm premises, or circulated in the workplace.

Complaint process

All complaints will be reviewed in an appropriate manner involving any public servant of the Town.

Any employee of the Town may make a complaint. All complaints should be reported to the Town Clerk or Mayor. If the complaint is against the Town Clerk, the individual should file the complaint with the Mayor. If the complaint is against the Mayor, the individual should notify the Mayor Pro-Temp. Any complaints are involving a person on the Town Council, the individual should notify the Mayor.

Any actions taken will be documented.

Retaliation prohibition

Retaliation against an individual for filing a complaint, testifying or participating in any way in an investigation of sexual harassment is prohibited. Any individual violating this provision is subject to disciplinary action, including termination of employment.

Disciplinary actions

Upon conclusion of the investigation process, the Town will take appropriate action as deemed necessary. Such disciplinary action, includes but is not limited to:

- No action.
- Termination of employment.
- Temporary suspension.
- Reassignment to another department.

If it is determined that a complainant intentionally filed false information, such individual is subject to the same disciplinary action stated above.

Any public servant may pursue a claim of sexual harassment under applicable Federal or State law regardless of the outcome of the Town's investigation.

Sexual harassment training

In accordance with R.S. 42:343, each public servant will receive a minimum of one hour of education and training on preventing sexual harassment during each full calendar year of public employment. Any employee designated to receive sexual harassment complaints will receive additional education and training.

Training may be received in person or via the internet. Certificate of completion will be maintained by the Town Clerk with each employee's personnel file.

Sexual harassment training

In accordance with R.S. 42:343, the Mayor or Town Clerk shall compile an annual report by February first of each year containing information from the previous calendar year regarding the Town's compliance with the requirements of this State law including:

- the number and percentage of public servants in his agency who have completed the training requirements,
- the number of sexual harassment complaints received by his agency,
- the number of complaints which resulted in a finding that sexual harassment occurred,
- the number of complaints in which the finding of sexual harassment resulted in discipline or corrective action, and
- the amount of time it took to resolve each complaint.

These reports shall be public record and available to the public in the manner provided by the Public Records Law.

Ethics Policy

Ethics includes matters such as nepotism and prohibited activities (e.g., related party transactions).

All public officials, employees and contract employees must comply with the ethics requirements applicable under Louisiana laws, including prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121.

Complaint process

In the event of a suspected ethics violation occurs, the instance shall be brought to the Town Clerk who should report the suspected ethics violation to the Louisiana Board of Ethics and the LLA. Any instances of a suspected ethics violation involving the Town Clerk should be brought to the Mayor to report to the Louisiana Board of Ethics and the LLA. A memorandum describing the matter should be drafted in each instance and signed by the complainant and the Town Clerk (or Mayor).

Training

All public officials and employees must participate in the Louisiana Municipal Association's (LMA) and Louisiana Legislative Auditor's (LLA) Webinar Participation Ethics Training on an annual basis. After completion of the training, each public official, employee or contract employee must complete and sign the certification. A copy of the certification of ethics training issued by the LMA and the LLA must be retained in the public official, employee or contract employee's personnel file.

Additionally, each public official, employee or contract employee's annual certification that they have read and were notified of any changes in the Town's ethics policy shall be maintained in their respective personnel file.

Debt Service Policy

A debt policy is a tool which sets rules and provisions for the management of existing debt, issuance of additional debt and prompt and timely payment of all debt service. Such a policy improves the quality of decisions, provides justification for the structure of debt issuance, identifies policy goals, demonstrates a commitment to long-term financial planning and will assist the Town in maintaining its credit rating. A well managed debt program should allow for funding of capital projects within anticipated funding sources.

The general constitutional authority for the issuance of bonds by political subdivision is found within Article VI, §33 through §37 of the Louisiana Constitution. The Legislature has provided authority for political subdivisions to issue several types of bonds and debt options (general obligation bonds, revenue bonds, sales tax bonds, capital leases, etc.) for public purposes, such as roads, sewers, drainage, equipment purchases, etc. The primary source of statutory authorization for political subdivisions to issue bonds (and other debt) may be found in Title 39 of the Louisiana Revised Statutes.

All debt issued by "political subdivisions" in Louisiana must be approved by the Town Council, and subsequently by the State Bond Commission. Sales taxes and property taxes that secure the payment of debt issued by a political subdivision must be approved by a majority of the electorate voting on the proposition authorizing the levy and collection of such taxes; such proposition should also include the authority to issue debt payable from such taxes. "Political Subdivision" is defined in the Louisiana Constitution under Article VI, §44(2) to include Parishes, Municipalities, School Boards, and other units of local government and special districts authorized by law to perform a governmental function.

Proceeds of the sale of bonds or other debt issued under the authority of Title 39 of the Louisiana Revised Statutes must be used exclusively for the purpose(s) for which the bonds are authorized to be issued. The purpose set forth in the tax proposition as presented to the taxpayers in the election for approval to levy the tax and issue the bonds shall govern the purposes for which the bond proceeds may be used.

Political Subdivisions have used La. R.S. 39:1430 to issue revenue bonds payable from the income, revenues or receipts derived or to be derived from the properties and facilities owned by the Political Subdivision, and from sales tax or property tax revenues. The term of bonds issued by a Political Subdivision is typically governed by the tax proposition approved by the voters. With certain exceptions, the proceeds of bonds issued by a Political Subdivision must be for capital improvements. In general, tax-exempt bonds may not be used for operational purposes except in limited circumstances.

ORDINANCE #23-03

An Amendment to Ordinance # 17-03, Subdivision Regulations with the following revisions - Changes are non-substantive in nature and just cleaning up the text:

on table of contents - removed Appendix IV

on page 4 - Removed reference to appendix 12....and changed to simply state the town's fee schedule

on page 8 - removed section xxx and listed the actual sections of the traffic and drainage ordinances

on page 18 - removed reference to appendix 1 and changed to zoning table c

on page 20 - removed highlights

on page 24 - removed highlights

This ordinance was introduced on March 14, 2023, by Councilman Chad Domingue. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Randy Anny, seconded by Councilman Chad Domingue, a record vote was had as follows:

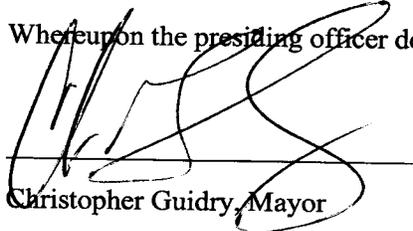
YEAS: Duane Humphrey, Randy Anny, Chad Domingue, Darnell Gilbert

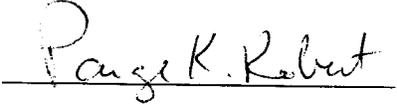
NAYS: None

ABSTAINED: None

ABSENT: Wanda Bourgeois

Whereupon the presiding officer declared the ordinance duly adopted on the 11th day of April, 2023.


Christopher Guidry, Mayor


Paige K. Robert, Town Clerk

ORDINANCE #23-04

An Amendment to Ordinance #19-06, Zoning Code with the following revisions - Changes are non-substantive in nature and just cleaning up the text:

on table of contents - removed Appendix II

on page 15 - added a reference to Ascension Parish Mobile Home and RV Park codes until Town adopts some

This ordinance was introduced on March 14, 2023, by Councilman Randy Anny. A public hearing having been duly held, the title read, and the ordinance considered, on motion by Councilman Randy Anny, seconded by Councilman Chad Domingue, a record vote was had as follows:

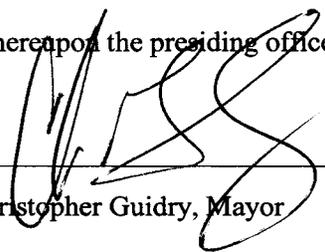
YEAS: Randy Anny, Chad Domingue, Darnell Gilbert, Duane Humphrey

NAYS: None

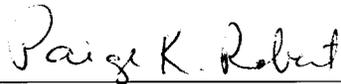
ABSTAINED: None

ABSENT: Wanda Bourgeois

Whereupon the presiding officer declared the ordinance duly adopted on the 11th day of April, 2023.



Christopher Guidry, Mayor



Paige K. Robert, Town Clerk

Christopher "Chris" Guidry
Mayor
Chad Domingue
Mayor Pro-Tem
Paige K. Robert
Town Clerk
Kay Prado
Assistant Town Clerk

Sorrento

LOUISIANA

Councilmen
Randy Anny
Wanda Bourgeois
Darnell Gilbert
Duane Humphrey

Proclamation

WHEREAS, the 55th Anniversary of the National Fair Housing Law, Title VIII of the Civil Rights Act of 1968, during the month of April, is an occasion for all Americans- individually and collectively- to rededicate themselves to the principle of freedom from housing discrimination whenever it exists.

WHEREAS, this law guarantees each citizen the critical, personal element of freely choosing a home; and

WHEREAS, a fair housing law has been passed by the State of Louisiana, and implementation of the law requires the positive commitment, involvement, and support of each of our citizens; and

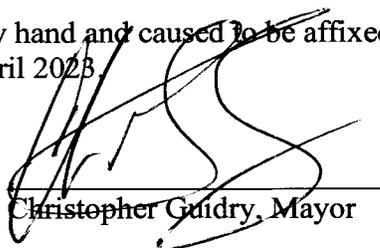
WHEREAS, the departments and agencies of the State of Louisiana are to provide leadership in the effort to make fair housing not just an idea, but an ideal for all our citizens; and

WHEREAS, barriers that diminish the rights and limit the options of any citizen will ultimately diminish the rights and limit the options of all.

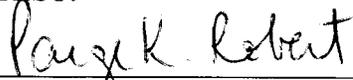
NOW, THEREFORE, I, Christopher Guidry, Mayor of the Town of Sorrento do hereby proclaim the month of April 2023, as

FAIR HOUSING MONTH
In the Town of Sorrento

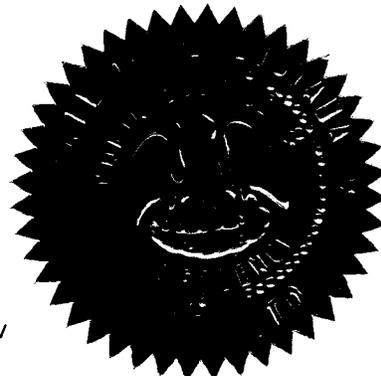
IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the official seal of the Town of Sorrento on this 11th day of April 2023.


Christopher Guidry, Mayor

ATTEST:


Paige K. Robert, Town Clerk

PO Box 65 | 8173 Main Street | Sorrento, LA 70778
Phone: (225) 675-5337 | Fax: (225) 675-8745 | info@sorrentola.gov



Christopher "Chris" Guidry
Mayor

Chad Domingue
Mayor Pro-Tem

Paige K. Robert
Town Clerk

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LOUISIANA

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Proclamation

WHEREAS, the Community Development Block Grant Program has operated since 1974 to provide local governments with the resources required to primarily meet the needs of low- and moderate-income person; and

WHEREAS, the Community Development Block Grant program is among the few remaining federal programs available to address the needs of low- and moderate-income persons and small cities; and

WHEREAS, the Community Development Block Grant Program has provided the state of Louisiana with important and flexible assistance to meet the needs of low- and moderate-income residents of small cities by funding sewer, water, and street improvements projects, economic development projects, and other public improvement projects; and

WHEREAS, Congress and the nation acknowledge the critical value of the Community Development Block Grant Program and the significant projects that rely on its funds for support; and

WHEREAS, the week of April 10-14, 2023 has been reserved for recognition and appreciation of the Community Development Block Program

NOW, THEREFORE, I, Christopher Guidry, Mayor of Sorrento, Louisiana do hereby proclaim the week of April 10-14, 2023, as

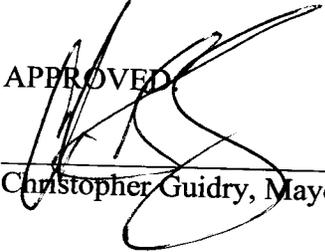
National Community Development Week

IN WITNESS WHEREOF, I have set my hand and caused to be affixed the official Seal of the Town of Sorrento, Louisiana, on this the 11th day of April 2023.

ATTEST:


Paige K. Robert, Town Clerk

APPROVED


Christopher Guidry, Mayor

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