

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL, TOWN OF SORRENTO, TUESDAY MAY 7, 2019, 6:00 P.M., SORRENTO TOWN HALL, SORRENTO, LOUISIANA

Members Present:

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

Mayor: Michael Lambert

Town Clerk: Paige Robert

Motion by Councilman Donald Schexnaydre and seconded by Councilman Patti Poche to add roadside ditches to agenda item #12 d. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Robert Debate to add approval of debris monitoring contract to agenda item #11. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Randy Anny to approve the minutes of the regular meeting of the mayor and council taken Tuesday April 2, 2019.

Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Robert Debate and seconded by Councilman Wanda Bourgeois to approve the bills for the month of April 2019 in the amount of \$50,794.96. Motion carried.

Vote as follows:

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

NAYS: None

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

Motion by Councilman Robert Debate and seconded by Councilman Randy Anny to adopt the millage rate of 6.210 mills for 2019. Motion carried. Vote as follows:

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

NAYS: None

RESOLUTION

BE IT RESOLVED, that the following millage(s) are hereby levied on the 2019 tax roll on all property subject to taxation by the Town of Sorrento:

	<u>MILLAGE</u>
General alimony	6.210 mills

BE IT FURTHER RESOLVED that the proper administrative officials of the Town of Sorrento, State of Louisiana, be and they are hereby empowered, authorized, and directed to spread said taxes, as hereinabove set forth, upon the assessment roll of said Town for the year 2019, and to make the collection of the taxes imposed for and on behalf of the taxing authority, according to law, and that the taxes herein levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and collection thereof shall be enforceable in the manner provided by law.

The foregoing resolution was read in full, the roll was called on the adoption thereof, and the resolution was adopted by the following votes:

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

NAYS: None

ABSTAINED: None

ABSENT: None

#### CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of the resolution adopted at the board meeting held on May 7, 2019, at which meeting a quorum was present and voting.

Town of Sorrento, Louisiana, this 7<sup>th</sup> day of May 2019.

Motion by Councilman Randy Anny and seconded by Councilman Wanda Bourgeois to add the introduction of the town clerk's salary ordinance to agenda item #8 b. Motion carried.

Vote as follows:

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

NAYS: None

Councilman Randy Anny introduced ordinance 19-02, an ordinance amending the 2019 budget and adopting the 2020 operating budget of revenues and expenditures. A public hearing was called for the next regular meeting of the mayor and council on Tuesday June 4, 2019 at 6:00 pm at the town hall to consider adoption of this ordinance.

#### ORDINANCE 19-02

An ordinance amending the 2019 Budget and adopting the 2020 Operating Budget of Revenues and Expenditures.

**SECTION 1.** The 2019 Operating Budget for the year ending June 30, 2019 (as attached) is amended, as summarized for all funds and the 2020 Operating Budget for the year then ending (as attached) is adopted, as follows:

	2019		2020	
	<u>Original</u>	<u>Adjustment</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>				
Taxes	\$ 789,000	\$ 2,500	\$ 791,500	\$ 802,000
Intergovernmental	48,000	(15,000)	33,000	33,000
Charges for services	204,100	10,750	214,850	214,500
License and permits	94,500	1,800	96,300	96,300
Fines	1,500	200	1,700	1,700
Other	<u>2,650</u>	<u>1,800</u>	<u>4,450</u>	<u>4,100</u>
Total revenues & other sources	<u>\$ 1,139,750</u>	<u>\$ 2,050</u>	<u>\$ 1,141,800</u>	<u>\$ 1,151,600</u>
<b>Expenditures:</b>				
General government	\$ 282,400	\$ (22,900)	\$ 305,300	\$ 287,500
Public safety:				
Police	366,000	(700)	366,700	366,700
Fire	32,000	(19,000)	51,000	32,000
Highway and streets	234,000	(87,500)	321,500	286,300
Recreation	45,800	2,800	43,000	29,800
Senior citizens	30,000	-	30,000	30,000
Utility operations	<u>296,250</u>	<u>14,650</u>	<u>281,600</u>	<u>270,700</u>
Total expenditures	<u>\$ 1,286,450</u>	<u>\$ (112,650)</u>	<u>\$ 1,399,100</u>	<u>\$ 1,303,000</u>

**SECTION 2.** The amendment of the 2019 and the adoption of the 2020 operating budget of expenditures is declared to be an appropriation of funds as set forth in the budget classifications and that all appropriations lapse at each year end.

**SECTION 3.** Amounts are available for expenditure only to the extent included within this budget.

**SECTION 4.** The Mayor is hereby authorized to make line item adjustments during fiscal year 2020 of expenditures within a functional department. Such adjustments are to be reported to the Town Council. To the extent actual expenditures exceed the amount appropriated by 5% or more in an individual fund, the Mayor will recommend a budget amendment to the Town Council for approval as required by the Louisiana Local Government Budget Act, La. R.S. 39:1311.

Whereas, said proposed budget was duly set, after proper notice to the public, for public hearing which was held on June 4, 2019 as required by the revised statutes of the State of Louisiana.

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

Councilman Randy Anny introduced ordinance 19-03, an ordinance to establish an increase to the annual compensation of the appointed Town Clerk of the Town of Sorrento. A public hearing was called for the next regular meeting of the mayor and council on Tuesday June 4, 2019 at 6:00 pm at the town hall to consider adoption of this ordinance.

**ORDINANCE 19-03**

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

**SECTION 1.** The Town Council established the fixed compensation of the Town's appointed Town Clerk by Ordinance 19-03.

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

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

	<u>Annual Increase</u>	<u>Annual Compensation</u>
Town of Sorrento, Town Clerk	\$1,400	\$48,900

Whereas, said proposed compensation increase was duly set, after proper notice to the public, during a public hearing which was held on June 4, 2019 as required by R.S. 33:406 and shall be effective as of the beginning of the 2019-2020 fiscal year, or July 1, 2019.

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

Mayor Lambert opened a public hearing to discuss rescinding ordinance 19-01, Flood Damage Prevention ordinance.

Mayor Lambert closed the public hearing.

Motion by Councilman Randy Anny and seconded by Councilman Patti Poche to rescind ordinance 19-01, Flood Damage Prevention ordinance. Motion carried. Vote as follows:

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

NAYS: None

Chapter 38 - FLOOD DAMAGE PREVENTION

Ordinance 19-01

**ARTICLE I. - IN GENERAL**

Sec. 38-1. - Statutory authorization.

The Legislature of the State of Louisiana has, in R.S. sections 38:84 et seq., delegated the responsibility of local governmental units to adopt regulations designed to minimize flood losses. Therefore, the parish council does ordain as set out in this chapter.

(Ord. of 4-18-78, Art. 1, § A)

Sec. 38-2 - Findings of fact.

- (a) The flood hazard areas of unincorporated areas of the parish are subject to periodic inundation which results in loss of life and property, health and safety hazards, disruption of commerce and governmental services, and extraordinary public expenditures for flood protection and relief, all of which adversely affect the public health, safety and general welfare.
- (b) These flood losses are created by the cumulative effect of obstructions in floodplains which cause an increase in flood heights and velocities, and by the occupancy of flood hazards areas

by uses vulnerable to floods and hazardous to other lands because they are inadequately elevated, floodproofed or otherwise protected from flood damage.

(Ord. of 4-18-78, Art. 1, § B)

Sec. 38-3. - Statement of purpose.

It is the purpose of this chapter to promote the public health, safety and general welfare and to minimize public and private losses due to flood conditions in specific areas by provisions designed to:

- (1) Protect human life and health;
- (2) Minimize expenditure of public money for costly flood control projects;
- (3) Minimize the need for rescue and relief efforts associated with flooding and generally undertaken at the expense of the general public;
- (4) Minimize prolonged business interruptions;
- (5) Minimize damage to public facilities and utilities such as water and gas mains, electric, telephone and sewer lines, streets and bridges located in floodplains;
- (6) Help maintain a stable tax base by providing for the sound use and development of flood-prone areas in such a manner as to minimize future flood blight areas; and
- (7) Ensure that potential buyers are notified that property is in a flood area.

(Ord. of 4-18-78, Art. 1, § C)

Sec. 38-4. - Methods of reducing flood losses.

In order to accomplish its purposes, this chapter uses the following methods:

- (1) Restrict or prohibit uses that are dangerous to health, safety or property in times of flood, or cause excessive increases in flood heights or velocities;
- (2) Require that uses vulnerable to floods, including facilities which serve such uses, be protected against flood damage at the time of initial construction;
- (3) Control the alteration of natural floodplains, stream channels, and natural protective barriers, which are involved in the accommodation of floodwaters;
- (4) Control filling, grading, dredging and other development which may increase flood damage (refer to Drainage Ordinance "Appendix V Drainage" for Fill Requirements and Restrictions);
- (5) Prevent or regulate the construction of flood barriers which will unnaturally divert floodwaters, or which may increase flood hazards to other lands.

(Ord. of 4-18-78, Art. 1, § D)

Sec. 38-5. - Definitions.

Unless specifically defined below, words or phrases used in this chapter shall be interpreted to give them the meaning they have in common usage and to give this chapter its most reasonable application.

*Alluvial fan flooding* means flooding occurring on the surface of an alluvial fan or similar landform which originates at the apex and is characterized by high-velocity flows; active processes of erosion, sediment transport, and deposition; and unpredictable flow paths.

*Apex* means a point on an alluvial fan or similar landform below which the flow path of the major stream that formed the fan becomes unpredictable and alluvial fan flooding can occur.

*Appurtenant structure* means a structure which is on the same parcel of property as the principal structure to be insured and the use of which is incidental to the use of the principal structure.

*Area of future conditions flood hazard* means the land area that would be inundated by the 1-percent-annual chance (100 year) flood based on future conditions hydrology.

*Area of shallow flooding* means a designated AO, AH, AR/AO, AR/AH, or VO zone on a community's flood insurance rate map (FIRM) with a one percent chance or greater annual chance of flooding to an average depth of one to three (3) feet where a clearly defined channel does not exist, where the path of flooding is unpredictable and where velocity flow may be evident. Such flooding is characterized by ponding or sheet flow.

*Area of special flood hazard* is the land in the floodplain within a community subject to a one-percent or greater chance of flooding in any given year. The area may be designated as zone A on the flood hazard boundary map (FHBM). After detailed ratemaking has been completed in preparation for publication of the FIRM, zone A usually is refined into zones A, AO, AH, A1-30, AE, A99, AR, AR/A1-30, AR/AE, AR/AO, AR/AH, AR/A, VO, V1-30, VE or V.

*Base flood* means the flood having a one-percent chance of being equalled or exceeded in any given year.

*Base flood elevation* means the elevation shown on the Flood Insurance Rate Map (FIRM) and found in the accompanying Flood Insurance Study (FIS) for Zones A, AE, AH, A1-A30, AR, V1-V30, or VE that indicates the water surface elevation resulting from the flood that has a 1% chance of equaling or exceeding that level in any given year – also called the Base Flood.

*Basement* means any area of the building having its floor subgrade (below ground level) on all sides.

*Breakaway wall* means a wall that is not part of the structural support of the building and is intended through its design and construction to collapse under specific lateral loading forces, without causing damage to the elevated portion of the building or supporting foundation system.

*Critical feature* means an integral and readily identifiable part of a flood protection system, without which the flood protection provided by the entire system would be compromised.

*Development* means any man-made change in improved and unimproved real estate, including, but not limited to, buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations or storage of equipment or materials.

*Development Permit* means an approved authorization from Parish through an application process to perform any/all development as defined above.

*Elevated building* means a non-basement building (i) built, in the case of a building in zones A1—30, AE, A, A99, AO, AH, B, C, X, and D, to have the top of the elevated floor, or in the case

of a building in zones VI—30, VE, or V, to have the bottom of the lowest horizontal structure member of the elevated floor elevated above the ground level by means of pilings, columns (posts and piers), or shear walls parallel to the floor of the water and (ii) adequately anchored so as not to impair the structural integrity of the building during a flood of up to the magnitude of the base flood. In the case of zones A1—30, AE, A, A99, AO, AH, B, C, X, and D, "elevated building" also includes a building elevated by means of fill or solid foundation perimeter walls with openings sufficient to facilitate the unimpeded movement of floodwaters. In the case of zones VI—30, VE, or V, "elevated building" also includes a building otherwise meeting the definition of "elevated building," even though the lower area is enclosed by means of breakaway walls if the breakaway walls met the standards of section 60.3(e)(5) of the National Flood Insurance Program regulations.

*Existing construction* means for the purposes of determining rates, structures for which the "start of construction" commenced before the effective date of the FIRM or before January 1, 1975, for FIRMs effective before that date. "Existing construction" may also be referred to as "existing structures."

*Existing manufactured home park or subdivision* means a manufactured home park or subdivision for which the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including, at a minimum, the installation of utilities, the construction of streets, and either final site grading or the pouring of concrete pads) is completed before the effective date of the floodplain management regulations adopted by a community.

*Expansion to an existing manufactured home park or subdivision* means the preparation of additional sites by the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including the installation of utilities, the construction of streets, and either final site grading or the pouring of concrete pads).

*Flood or flooding* means a general and temporary condition of partial or complete inundation of normally dry land areas from:

- (1) The overflow of inland or tidal waters.
- (2) The unusual and rapid accumulation or runoff of surface waters from any source.

*Flood elevation study* means an examination, evaluation and determination of flood hazards and, if appropriate, corresponding water surface elevations, or an examination, evaluation and determination of mudslide (i.e., mudflow) and/or flood-related erosion hazards.

*Flood insurance rate map (FIRM)* means an official map of a community, on which the Federal Emergency Management Agency has delineated both the areas of special flood hazards and the risk premium zones applicable to the community.

*Flood insurance study* is the official report provided by the Federal Emergency Management Agency. The report contains flood profiles, water surface elevation of the base flood, as well as the flood boundary-floodway map.

*Floodplain or flood-prone area* means any land area susceptible to being inundated by water from any source (see definition of flooding).

*Floodplain Administrator* means the principal individual responsible for the daily implementation of flood loss reduction activities including enforcing the community's flood damage prevention ordinance, updating flood maps, plans, and policies of the community, and any of the activities related to administration of the National Flood Insurance Program.

*Floodplain management* means the operation of an overall program of corrective and preventive measures for reducing flood damage, including but not limited to emergency preparedness plans, flood control works and floodplain management regulations.

*Floodplain management regulations* means zoning ordinances, subdivision regulations, building codes, health regulations, special purpose ordinances (such as a floodplain ordinance, grading ordinance and erosion control ordinance) and other applications of police power. The term describes such state or local regulations, in any combination thereof, which provide standards for the purpose of flood damage prevention and reduction.

*Flood protection system* means those physical structural works for which funds have been authorized, appropriated, and expended and which have been constructed specifically to modify flooding in order to reduce the extent of the areas within a community subject to a "special flood hazard" and the extent of the depths of associated flooding. Such a system typically includes hurricane tidal barriers, dams, reservoirs, levees or dikes. These specialized flood modifying works are those constructed in conformance with sound engineering standards.

*Floodproofing* means any combination of structural and nonstructural additions, changes, or adjustments to structures which reduce or eliminate flood damage to real estate or improved real property, water and sanitary facilities, structures and their contents.

*Floodway (regulatory floodway)* means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than a designated height.

*Functionally dependent use* means a use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking facilities, port facilities that are necessary for the loading and unloading of cargo or passengers, and ship building and ship repair facilities, but does not include long-term storage or related manufacturing facilities.

*Highest adjacent grade* means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

*Historic structure* means any structure that is:

- (1) Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
- (2) Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the secretary to qualify as a registered historic district;
- (3) Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of Interior; or
- (4) Individually listed on a local inventory or historic places in communities with historic preservation programs that have been certified either:
  - a. By an approved state program as determined by the Secretary of the Interior or;
  - b. Directly by the Secretary of the Interior in states without approved programs.



*Levee* means a man-made structure, usually an earthen embankment, designed and constructed in accordance with sound engineering practices to contain, control, or divert the flow of water so as to provide protection from temporary flooding.

*Levee system* means a flood protection system which consists of a levee, or levees, and associated structures, such as closure and drainage devices, which are constructed and operated in accordance with sound engineering practices.

*Lowest floor* means the lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking or vehicles, building access or storage in an area other than a basement area is not considered a building's lowest floor; provided that such enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirement of section 60.3 of the National Flood Insurance Program regulations.

*Manufactured home* means a structure transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. The term "manufactured home" does not include a "recreational vehicle."

*Manufactured home park or subdivision* means a parcel (or contiguous parcels) of land divided into two (2) or more manufactured home lots for rent or sale.

*Mean sea level* means, for purposes of the National Flood Insurance Program, the North American Vertical Datum (NAVD) of 1988 or other datum, to which base flood elevations shown on a community's flood insurance rate map are referenced.

*New construction* means, for the purpose of determining insurance rates, structures for which the "start of construction" commenced on or after the effective date of an initial FIRM or after December 31, 1974, whichever is later, and includes any subsequent improvements to such structures. For floodplain management purposes, "new construction" means structures for which the "start of construction" commenced on or after the effective date of a floodplain management regulation adopted by a community and includes any subsequent improvements to such structures.

*New manufactured home park or subdivision* means a manufactured home park or subdivision for which the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including at a minimum, the installation of utilities, the construction of streets, and either final site grading or the pouring of concrete pads) is completed on or after the effective date of floodplain management regulations adopted by a community.

*Recreational vehicle* means a vehicle which is (i) built on a single chassis; (ii) four hundred (400) square feet or less when measured at the largest horizontal projections; (iii) designed to be self-propelled or permanently towable by a light duty truck; and (iv) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use. *Riverine* means relating to, formed by, or resembling a river (including tributaries), stream, brook, etc.

*Special Flood Hazard Area* – see Area of Special Flood Hazard

*Start of construction* (for other than new construction or substantial improvements under the Coastal Barrier Resources Act (Pub. L. 97-348)), includes substantial improvement and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, rehabilitation, addition, placement, or other improvement was within one hundred

eighty (180) days of the permit date. The actual start means either the first placement of permanent construction of a structure on a site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for basement, footings, piers or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or not part of the main structure. For a substantial improvement, the actual start of construction means the first alteration of any wall, ceiling, floor, or other structural part of a building, whether or not that alteration affects the external dimensions of the building.

*Structure* means a walled and roofed building, including a gas or liquid storage tank, that is principally above ground, as well as a manufactured home.

*Substantial damage* means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed fifty (50) percent of the market value of the structure before the damage occurred.

*Substantial improvement* means any reconstruction, rehabilitation, addition, or other improvement of a structure, the cost of which equals or exceeds fifty (50) percent of the market value of the structure before "start of construction" of the improvement. This includes structures which have incurred "substantial damage," regardless of the actual repair work performed. The term does not, however, include either: (1) Any project for improvement of a structure to correct existing violations of state or local health, sanitary, or safety code specifications which have been identified by the local code enforcement official and which are the minimum necessary conditions or (2) Any alteration of a "historic structure," provided that the alteration will not preclude the structure's continued designation as a "historic structure."

*Variance* is a grant of relief to a person from the requirement of this chapter when specific enforcement would result in unnecessary hardship. A variance, therefore, permits construction or development in a manner otherwise prohibited by this chapter. (For full requirements see section 60.6 of the National Flood Insurance Program regulations.)

*Violation* means the failure of a structure or other development to be fully compliant with the community's floodplain management regulations. A structure or other development without the elevation certificate, other certifications, or other evidence of compliance required in section 60.3(b)(5), (c)(4), (c)(10), (d)(3), (e)(2), (e)(4), or (e)(5) of the National Flood Insurance Program regulations, is presumed to be in violation until such time as that documentation is provided.

*Water surface elevation* means the height, in relation to the North American Vertical Datum (NAVD) of 1988 (or other datum, where specified), of floods of various magnitudes and frequencies in the floodplains of coastal or riverine areas.

(Ord. of 4-18-78, Art. 2 Ord no. 07-02-1, 6-19-07)

Sec. 38-6. - Lands to which this ordinance applies.

This chapter shall apply to all areas of special flood hazard with the jurisdiction of Ascension Parish Council.

(Ord. of 4-18-78, Art. 3, § A)

Sec. 38-7. - Basis for establishing the areas of special flood hazard.

The areas of special flood hazard identified by the Federal Emergency Management Agency in the current scientific and engineering report entitled, "The Flood Insurance Study (FIS) for Ascension Parish and Incorporated Areas," dated August 16, 2007, with accompanying flood insurance rate maps for Ascension Parish and incorporated areas dated August 16, 2007 and any revisions thereto are hereby adopted by reference and declared to be a part of this chapter.

(Ord. of 4-18-78, Art. 3, § B; Ord. of 07-02(1) 6-19-2007)

Sec. 38-8. - Establishment of development permit.

A development permit shall be required to ensure conformance with the provisions of this chapter.

(Ord. of 14-18-72, Art. 3, § C)

Sec. 38-9. - Compliance.

No structure or land shall hereafter be located, altered, or have its use changed without full compliance with the terms of this chapter and other applicable regulations.

(Ord. of 4-18-78, Art. 3, § D)

Sec. 38-10. - Abrogation and greater restrictions.

This chapter is not intended to repeal, abrogate, or impair any existing easements, covenants, or deed restrictions. However, where this chapter and another ordinance, easement, covenant, or deed restriction conflict or overlap, whichever imposes the more stringent restrictions shall prevail.

(Ord. of 4-18-78, Art. 3, § E)

Sec. 38-11. - Interpretation.

In the interpretation and application of this chapter, all provisions shall be:

- (1) Considered as minimum requirements;
- (2) Liberally construed in favor of the governing body; and
- (3) Deemed neither to limit nor repeal any other powers granted under state statutes.

(Ord. of 4-18-78; Art. 3, § F)

Sec. 38-12. - Warning and disclaimer or liability.

The degree of flood protection required by this chapter is considered reasonable for regulatory purposes and is based on scientific and engineering considerations. On rare occasions greater floods can and will occur and flood heights may be increased by man-made or natural causes. This chapter does not imply that land outside the areas of special flood hazards or uses permitted within such areas will be free from flooding or flood damages. This ordinance shall not create liability on the part of the community or any official or employee thereof for any flood damages that result from reliance on this chapter or any administrative decision lawfully made thereunder.

(Ord. of 4-18-78; Art. 3, § G)

Secs. 38-13—38-42. - Reserved.

ARTICLE II. - ADMINISTRATION

Sec. 38-43. - Floodplain administrator—Designated.

The parish shall appoint a floodplain administrator to administer and implement the provisions of this chapter and other appropriate sections of 44 CFR (National Flood Insurance Program Regulations) pertaining to floodplain management.

(Ord. of 4-18-78; Art. 4, § A)

Sec. 38-44. - Same—Duties and responsibilities.

Duties and responsibilities of the floodplain administrator shall include, but not be limited to, the following:

- (1) Maintain and hold open for public inspection all records pertaining to the provisions of this chapter.
- (2) Review permit application to determine whether proposed building site, including the placement of manufactured homes, will be reasonably safe from flooding.
- (3) Review, approve or deny all applications for development permits required by adoption of this chapter.
- (4) Review permits for proposed development to assure that all necessary permits have been obtained from those federal, state or local governmental agencies (including section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U.S.C. 1334) from which prior approval is required.
- (5) Where interpretation is needed as to the exact location of the boundaries of the areas of special flood hazards (for example, where there appears to be a conflict between a mapped boundary and actual field conditions) the floodplain administrator shall make the necessary interpretation.
- (6) Notify, in riverine situations, adjacent communities and the State Coordinating Agency which is Louisiana Department of Transportation and Development prior to any alteration or relocation of a watercourse and submit evidence of such notification to the Federal Emergency Management Agency.

- (7) Assure that the flood carrying capacity within the altered or relocated portion of any watercourse is maintained.
- (8) When base flood elevation data has not been provided in accordance with section 9.5-7, the floodplain administrator shall obtain, review and reasonably utilize any base flood elevation data and floodway data available from a federal, state or other source, in order to administer the provisions of Article III.
- (9) When a regulatory floodway has not been designated, the floodplain administrator must require that no new construction, substantial improvements, or other development (including fill) shall be permitted within zones A1—30, A and AE on the community's FIRM, unless it is demonstrated that the cumulative effect of the proposed development, when combined with all other existing and anticipated development, will not increase the water surface elevation of the base flood more than one foot at any point within the community.
- (10) Under the provisions of 44 CFR Chapter 1, section 65.12, of the National Flood Insurance Program regulations, a community may approve certain development in zones A1—30, A, AE, AH, on the community's FIRM which increases the water surface elevation of the base flood by more than one foot, provided that the community first applies for a conditional FIRM revision through FEMA.

(Ord. of 4-18-72; Art. 4, § B Ord. of 07-02(1) 6-19-2007)

Sec. 38.45. - Permit procedures.

- (a) Application for a development permit shall be presented to the floodplain administrator on forms furnished by him/her and may include, but not be limited to, plans in duplicate drawn to scale showing the location, dimensions, and elevation of proposed landscape alterations, existing and proposed structures, including the placement of manufactured homes, and the location of the foregoing in relation to areas of special flood hazard. Additionally, the following information is required:
  - (1) Elevation (in relation to mean sea level), of the lowest floor (including basement) of all new and substantially improved structures;
  - (2) Elevation in relation to mean sea level to which any nonresidential structure shall be floodproofed;
  - (3) A certificate from a registered professional engineer or architect that the nonresidential floodproofed structure shall meet the floodproofing criteria of section 9.5-32(2);
  - (4) Description of the extent to which any watercourse or natural drainage will be altered or relocated as a result of proposed development.
  - (5) Maintain a record of all such information in accordance with section 9.5-22(1).
- (b) Approval or denial of a development permit by the floodplain administrator shall be based on all of the provisions of this chapter and the following relevant factors:
  - (1) The danger to life and property due to flooding or erosion damage;

- (2) The susceptibility of the proposed facility and its contents to flood damage and the effect of such damage on the individual owner;
- (3) The danger that materials may be swept onto other lands to the injury of others;
- (4) The compatibility of the proposed use with existing and anticipated development;
- (5) The safety of access to the property in times of flood for ordinary and emergency vehicles;
- (6) The costs of providing governmental services during and after flood conditions including maintenance and repair of streets and bridges, and public utilities and facilities such as sewer, gas, electrical and water systems;
- (7) The expected heights, velocity, duration, rate of rise and sediment transport of the floodwaters and the effects of wave action, if applicable, expected at the site;
- (8) The necessity to the facility of a waterfront location, where applicable;
- (9) The availability of alternative locations, not subject to flooding or erosion damage, for the proposed use;
- (10) The relationship of the proposed use to the comprehensive plan for that area.

(Ord. of 4-18-78; Art. 4, § C)

Sec. 38-46. - Variance procedures.

- (a) The appeal board, as established by the community, shall hear and render judgment on requests for variances from the requirements of this chapter.
- (b) The appeal board shall hear and render judgment on an appeal only when it is alleged there is an error in any requirement, decision, or determination made by the floodplain administrator in the enforcement or administration of this chapter.
- (c) Any person or persons aggrieved by the decision of the appeal board may appeal such decision in the courts of competent jurisdiction.
- (d) The floodplain administrator shall maintain a record of all actions involving an appeal and shall report variances to the Federal Emergency Management Agency upon request.
- (e) Variances may be issued for the reconstruction, rehabilitation or restoration of structures listed on the National Register of Historic Places or the state inventory of Historic Places, without regard to the procedures set forth in the remainder of this chapter.
- (f) Variances may be issued for new construction and substantial improvements to be erected on a lot of one-half acre or less in size contiguous to and surrounded by lots with existing structures constructed below the base flood level, providing the relevant factors in section 9.5-23(b) of this article have been fully considered. As the lot size increases beyond the one-half acre, the technical justification required for issuing the variance increases.
- (g) Upon consideration of the factors noted above and the intent of this chapter, the appeal board may attach such conditions to the granting of variances as it deems necessary to further the purpose and objectives of this chapter (section 9.5-3).

- (h) Variances shall not be issued within any designated floodway if any increase in flood levels during the base flood discharge would result.
- (i) Variances may be issued for the repair or rehabilitation of historic structures upon a determination that the proposed repair or rehabilitation will not preclude the structure's continued designation as a historic structure and the variance is the minimum necessary to preserve the historic character and design of the structure.
- (j) Prerequisites for granting variances:
  - (1) Variances shall only be issued upon a determination that the variance is the minimum necessary, considering the flood hazard, to afford relief.
  - (2) Variances shall only be issued upon, (I) showing a good and sufficient cause; (ii) a determination that failure to grant the variance would result in exceptional hardship to the applicant, and (iii) a determination that the granting of a variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, create nuisances, cause fraud on or victimization of the public, or conflict with existing local laws or ordinances.
  - (3) Any application to whom a variance is granted shall be given written notice that the structure will be permitted to be built with the lowest floor elevation below the base flood elevation, and that the cost of flood insurance will be commensurate with the increased risk resulting from the reduced lowest floor elevation.
- (k) Variances may be issued by a community for new construction and substantial improvements and for other development necessary for the conduct of a functionally dependent use provided that (i) the criteria outlined in section 9.5-24(a) through (i) are met, and (ii) the structure or other development is protected by methods that minimize flood damages during the base flood and create no additional threats to public safety.

(Ord. of 4-18-78; Art. 4, § D Ord. of 07-02(1) 6-19-2007)

Secs. 38-47 - 38-65. - Reserved.

### ARTICLE III. - PROVISIONS FOR FLOOD HAZARD REDUCTION

Sec. 38-66. - General standards.

In all areas of special flood hazards the following provisions are required for all new construction and substantial improvements.

- (1) All new construction or substantial improvements shall be designed (or modified) and adequately anchored to prevent flotation, collapse or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy;
- (2) All new construction or substantial improvements shall be constructed by methods and practices that minimize flood damage;
- (3) All new construction or substantial improvements shall be constructed with materials resistant to flood damage;
- (4) All new construction or substantial improvements shall be constructed with electrical, heating, ventilation, plumbing, and air conditioning equipment and other service facilities

that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding;

- (5) All new and replacement water supply systems shall be designed to minimize or eliminate infiltration of floodwaters into the system;
- (6) New and replacement sanitary sewage systems shall be designed to minimize or eliminate infiltration of floodwaters into the system and discharge from the systems into floodwaters; and
- (7) On-site waste disposal systems shall be located to avoid impairment to them or contamination from them during flooding.

(Ord. of 4-18-72; Art. 5, § A Ord. of 07-02(1) 6-19-2007)

Sec. 38-67. - Specific standards.

Applicability – This section shall affect all new or substantial improvements to residential, nonresidential and manufactured home structures located in Federal Emergency Management Agency (FEMA) designated, A, AE, AH, A1-30 areas.

All new residential, nonresidential and manufactured home structures, and any substantial improvements related to the same shall have the minimum lowest floor elevation be one (1) foot “freeboard” above the highest of the following two measurements:

1. Base flood elevation as determined by the latest Flood Insurance Rate Map (FIRM) as issued by FEMA, or;
2. Top elevation of the nearest upstream or downstream sanitary sewer manhole where a community of municipal system is provided.

All mechanical equipment must also comply with the above minimum lowest floor elevation requirements.

Should the above freeboard calculation requirement to meet item 2. above result in an unreasonable elevation, a waiver may be requested. The waiver will be reviewed by the Floodplain Administrator who will approve, approve with conditions, or deny the request. In no circumstances will a waiver be allowed on item 1. above.

In all areas of special flood hazards where base flood elevation data has been provided as set forth in section 9.5-7, 9.5-22(8) or 9.5-33(c), the following provisions are required:

- (1) *Residential construction.* New construction and substantial improvement of any residential structure shall have the lowest floor (including basement), elevated to at least 1’ above the base flood elevation. A registered professional engineer, architect, or land surveyor shall submit a certification to the floodplain administrator that the standard of this subsection as proposed in section 99.5-23(1) a. is satisfied.
- (2) *Nonresidential construction.* New construction and substantial improvements of any commercial, industrial or other nonresidential structure shall either have the lowest floor (including basement) elevated to at least 1’ above the base flood level or together with attendant utility and sanitary facilities, be designed so that below the base flood level the structure is watertight with walls substantially impermeable to the passage of water and



with structural components having the capability of resisting hydrostatic and hydrodynamic loads and effects of buoyancy. A registered professional engineer or architect shall develop and/or review structural design, specifications, and plans for the construction, and shall certify that the design and methods of construction are in accordance with accepted standards of practice as outlined in this subsection. A record of such certification which includes the specific elevation (in relation to mean sea level) to which such structures are floodproofed shall be maintained by the floodplain administrator.

- (3) *Enclosures.* New construction and substantial improvements, with fully enclosed areas below the lowest floor that are usable solely for parking of vehicles, building access or storage in an area other than a basement and which are subject to flooding shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwaters. Designs for meeting this requirement must either be certified by a registered professional engineer or architect or meet or exceed the following minimum criteria:
- a. A minimum of two (2) openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided.
  - b. The bottom of all openings shall be no higher than one foot above grade.
  - c. Openings may be equipped with screens, louvers, valves, or other coverings or devices provided that they permit the automatic entry and exit of floodwaters.
- (4) *Manufactured homes.*
- a. Require that all manufactured homes to be placed within zone A on a community's FHBM or FIRM shall be installed using methods and practices which minimize flood damage. For the purposes of this requirement, manufactured homes must be elevated and anchored to resist flotation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors. This requirement is in addition to applicable state and local anchoring requirements for resisting wind forces.
  - b. Require that manufactured homes that are placed or substantially improved within zones A1—30, AH, and AE on the community's FIRM on sites (i) outside of a manufactured home park or subdivision, (ii) in a new manufactured home park or subdivision, (iii) in an expansion to an existing manufactured home park or subdivision, or (iv) in an existing manufactured home park or subdivision on which a manufactured home has incurred "substantial damage" as a result of a flood, be elevated on a permanent foundation such that the lowest floor of the manufactured home is elevated to at least 1' above the base flood elevation and be securely anchored to an adequately anchored foundation system to resist flotation, collapse, and lateral movement.
  - c. Require that manufactured homes be placed or substantially improved on sites in an existing manufactured home park or subdivision with zones A1—30, AH and AE on the community's FIRM that are not subject to the provisions of paragraph (4) of this section be elevated so that either:

1. The bottom of the longitudinal structural I beam manufactured home is at or above the base flood elevation, or
  2. The manufactured home chassis is supported by reinforced piers or other foundation elements of at least equivalent strength that are no less than thirty-six (36) inches in height above grade and be securely anchored to an adequately anchored foundation system to resist flotation, collapse, and lateral movement.
- (5) *Recreational vehicles.* Require that recreational vehicles placed on sites within zones A1—30, AH, A, and AE on the community's FIRM either (i) be on the site for fewer than one hundred eighty (180) consecutive days, (ii) be fully licensed and ready for highway use, or (iii) meet the permit requirements of section 9.5-23(1), and the elevation and anchoring requirements for "manufactured homes" in paragraph (4) of this section. A recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick disconnect type utilities and security devices and has no permanently attached additions.

(Ord. of 4-18-72; Art. 5, § B)

Sec. 38-68. - Standards for subdivision proposals.

- (a) All subdivision proposals including the placement of manufactured home parks and subdivisions shall be consistent with sections 9.5-2, 9.5-3 and 9.5-4 of this chapter.
- (b) All proposals for the development of subdivisions including the placement of manufactured home parks and subdivisions shall meet development permit requirements of section 9.5-8; section 9.5-23; and the provisions of Article III of this chapter.
- (c) Base flood elevation data shall be generated for subdivision proposals and other proposed development including the placement of manufactured home parks and subdivisions which is greater than fifty (50) lots or five (5) acres, whichever is lesser, if not otherwise provided pursuant to section 9.5-7 or 9.5-22(8) of this chapter.
- (d) All subdivision proposals including the placement of manufactured home parks and subdivisions shall have adequate drainage provided to reduce exposure to flood hazards.
- (e) All subdivision proposals including the placement of manufactured home parks and subdivisions shall have public utilities and facilities such as sewer, gas, electrical and water systems located and constructed to minimize or eliminate flood damage.
- (f) Minimum elevation for development. All primary buildings located on land which is designated as FEMA Flood Zone A, A1-A99, and AE shall be constructed with a minimum elevation of one (1) foot above the base flood elevation.

(Ord. of 4-18-72; Art. 5, § C;)

Sec. 38-69. - Standards for areas of shallow flooding (AO/AH zones).

Located within the areas of special flood hazard established in section 9.5-7 are areas designated as shallow flooding. These areas have special flood hazards associated with base flood

depths of one (1) to three (3) feet where a clearly defined channel does not exist and where the path of flooding is unpredictable and where velocity flow may be evident. Such flooding is characterized by ponding or sheet flow; therefore, the following provisions apply:

- (1) All new construction and substantial improvements of residential structures have the lowest floor (including basement) elevated above the highest adjacent grade at least as high as the depth number specified in feet on the community's FIRM (at least two (2) feet if no depth number is specified).
- (2) All new construction and substantial improvements of nonresidential structures:
  - a. Have the lowest floor (including basement) elevated above the highest adjacent grade at least as high as the depth number specified in feet on the community's FIRM (at least two (2) feet if no depth number is specified), or;
  - b. Together with attendant utility and sanitary facilities be designed so that below the base flood level the structure is watertight with walls substantially impermeable to the passage of water and with structural components having the capability of resisting hydrostatic and hydrodynamic loads of effects of buoyancy.
- (3) A registered professional engineer or architect shall submit a certification to the floodplain administrator that the standards of this section, as proposed in section 9.5-23(1)a, are satisfied.
- (4) Require within zones AH or AO adequate drainage paths around structures on slopes, to guide floodwaters around and away from proposed structures.

(Ord. of 4-18-78; Art. 5, § D)

#### Sec 38-70. - Floodways

Floodways - located within areas of special flood hazard established in Sec. 9.5-7, are areas designated as floodways. Since the floodway is an extremely hazardous area due to the velocity of flood waters which carry debris, potential projectiles and erosion potential, the following provisions shall apply:

(1) Encroachments are prohibited, including fill, new construction, substantial improvements and other development within the adopted regulatory floodway unless it has been demonstrated through hydrologic and hydraulic analyses performed in accordance with standard engineering practice that the proposed encroachment would not result in any increase in flood levels within the community during the occurrence of the base flood discharge.

(2) If Article III, Sec 9.5-35 (1) above is satisfied, all new construction and substantial improvements shall comply with all applicable flood hazard reduction provisions of Article III.

(3) Under the provisions of 44 CFR Chapter 1, Section 65.12, of the National Flood Insurance Program Regulations, a community may permit encroachments within the adopted regulatory floodway that would result in an increase in base flood elevations, provided that the community **first** completes all of the provisions required by Section 65.12.

Sec. 38-71. - Penalties for noncompliance.

No structure or land shall hereafter be constructed, located, extended, converted, or altered without full compliance with the terms of this ordinance and other applicable regulations. Violation of the provisions of this ordinance by failure to comply with any of its requirements (including violations of conditions and safeguards established in connection with conditions) shall constitute a misdemeanor. Any person who violates this ordinance or fails to comply with any of its requirements shall upon conviction thereof be fined not more than five hundred dollars (\$500.00) or imprisoned for not more than six (6) months, or both, for each violation and in addition shall pay all costs and expenses involved in the case. Nothing herein contained shall prevent the parish from taking such other lawful action as is necessary to prevent or remedy any violation.

Sec. 38-72. - Severability

If any section, clause, sentence, or phrase of this chapter is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this chapter.

Motion by Councilman Patti Poche and seconded by Councilman Randy Anny to approve the Master Contract for Debris Removal. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Randy Anny to approve the Master Contract for Debris Monitoring. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Donald Schexnaydre and seconded by Councilman Randy Anny to approve the Engineering Contract with All South Consulting Engineers. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Robert Debate and seconded by Councilman Patti Poche to allow All South to move forward with the 2<sup>nd</sup> phase of the Recreation Grant and to discuss with the Corp of Engineers what can be done with the recreational property.

Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Robert Debate to not cut the grass at 8119 Lee St. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Patti Poche and seconded by Councilman Donald Schexnaydre to not cut the grass at 8201 Main St. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Robert Debate and seconded by Councilman Randy Anny to approve the maintenance agreement including mowing and liter removal between DOTD and the Town of Sorrento. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Donald Schexnaydre and seconded by Councilman Robert Debate to authorize All South Engineers to investigate the development of the towns own permitting department. Motion carried. Vote as follows:

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

NAYS: None

Motion by Councilman Randy Anny and seconded by Councilman Patti Poche to authorize All South Engineers to get a cost estimate on a drone survey of all the town ditches. Motion carried. Vote as follows:

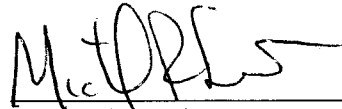
YEAS: Patti Poche, Robert Debate Wanda Bourgeois, Donald Schexnaydre, Randy Anny

NAYS: None

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



Paige K. Robert  
Paige K. Robert, Town Clerk



Michael Lambert  
Michael Lambert, Mayor

**Mayor and City Council Report**

**City Calls and Arrest**

**Sorrento, Louisiana**

	Sep 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Apr 2019
Veh. Accidents	15	13	14	16	14	17	20	13
Burglaries	1	3	0	5	0	2	1	4
Thefts	2	4	6	6	4	6	6	5
Armed Robbery	0	0	0	0	0	0	0	0
Simple Robbery	0	0	0	0	0	0	0	0
Alarms	13	19	20	7	12	9	4	10
Narcotics	3	2	0	0	2	0	0	0
<b>Total Service C</b>	<b>125</b>	<b>118</b>	<b>119</b>	<b>118</b>	<b>93</b>	<b>113</b>	<b>86</b>	<b>104</b>
SCO/Loud Musi	0	0	3	0	0	0	0	0

Traffic Citations	6	8	4	6	9	12	9	6
Adult Arrests	4	3	2	2	3	7	1	1

  
 Cpt. Roosevelt Hampton

<b>Row Labels</b>	<b>Count of Incident Type</b>
911 Investigation	7
Accident	13
Alarm	10
Assault	2
Assist	12
Burglary	4
Check on Welfare	6
Civil Dispute	2
Damage to Property	2
Disturbance	12
Escort	1
Suicide Investigation	2
Suspicious Person/Vehicle	8
Theft	5
Traffic Incident	17
Weapons Violations	1
<b>Grand Total</b>	<b>104</b>

***Sorrento***<sup>®</sup>

LOUISIANA

FINANCIAL STATEMENTS

March 31, 2019



Town of Sorrento  
Key stats  
March 31, 2019

1) Cash position

	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Change since - June 30, 2018</u>	<u>Change since - June 30, 2017</u>
March 31, 2019	\$ 716,010	\$ 348,671	\$ 367,339		
June 30, 2018	838,386			\$ (122,376)	
June 30, 2017	869,551				\$ (153,541)
June 30, 2016	908,795				

Restricted breakdown

Recreation	197,062
Senior citizen programs	58,194
Public safety - fire	60,003
Public safety - police - restricted	10,823
Public safety - police - misc donations	7,384
Other	15,205

2) Revenue trends

Sales tax	<u>FYE</u>	<u>General Fund</u>		<u>Restricted Fund</u>	
		<u>Collections</u>		<u>Collections</u>	
	2019	\$ 394,838		\$ 69,641	
	2018	567,257	4%	100,104	4%
	2017	543,170	3%	95,854	3%
	2016	526,282		92,873	
	<b>2019 budget</b>	<b>\$ 540,000</b>	<b>73.1%</b>	<b>\$ 92,250</b>	<b>75.5%</b>

Utility charges	<u>FYE</u>	<u>Sewer</u>		<u>Garbage</u>	
	2019	\$ 43,329		\$ 90,081	
	2018	57,033	0%	114,778	0%
	2017	57,304	1%	115,064	2%
	2016	56,984		112,764	
	<b>2019 budget</b>	<b>\$ 56,000</b>	<b>77.4%</b>	<b>\$ 112,500</b>	<b>80.1%</b>

3) Utility receivable aging

	<u>Total</u>	<u>Current</u>	<u>30 days</u>	<u>60 days</u>	<u>90 days</u>	<u>120 days</u>
Amount owed - 3/31/2019	\$ 15,050	\$ 10,599	\$ 444	\$ (476)	\$ (1,696)	\$ 6,179
Amount owed - 06/30/2018	14,514	\$ 13,664	\$ (1,953)	\$ (449)	\$ (1,179)	\$ 4,431
Amount owed - 06/30/2017	14,879	13,660	(2,089)	402	(28)	2,934
Amount owed - 06/30/2016	17,527	13,365	(2,022)	872	(264)	5,576

4) Profitability - operating cash flows

	<u>General Fund</u>	<u>Restricted</u>				
FYE 2019						
Surplus (deficit)	\$ (98,267)	\$ (14,675)				
Capital outlay activity, net of grants and proceeds	7,180	9,663				
Depreciation	-	-				
Operating cash flows	<b>\$ (91,086)</b>	<b>\$ (5,012)</b>				
<u>Utility</u>	<u>2019B</u>	<u>YTD 2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	
Operating deficit	\$ (89,550)	\$ (82,485)	\$ (93,289)	\$ (67,657)	\$ (56,049)	
Depreciation	85,000	63,750	85,000	85,000	85,000	
<b>Net</b>	<b>\$ (4,550)</b>	<b>\$ (18,735)</b>	<b>\$ (8,289)</b>	<b>\$ 17,343</b>	<b>\$ 28,951</b>	

Town of Sorrento  
 Overview  
 March 31, 2019

	YTD as of	Current Year - FYE 2018/2019			% of budget
	3/31/2018	Actual	Budget	Remaining	
<b>General:</b>					
Sales tax	422,085	394,838	540,000	145,162	
Property tax	59,213	60,832	60,000	(832)	
Franchise fees	70,054	68,269	90,000	21,731	
Beer Tax	2,296	2,067	3,000	933	
Licenses and permits	58,016	47,090	94,500	47,410	
Charges for Services	10,310	10,310	10,300	(10)	
Fines	702	1,265	1,500	235	
Intergovernmental grants - Operational	11,709	24,729	48,000	23,271	
Transfers In	24,675	26,250	-	(26,250)	
Other	727	1,991	550	(1,441)	
<b>Total revenue</b>	<b>659,788</b>	<b>637,641</b>	<b>847,850</b>	<b>210,209</b>	<b>75%</b>
Administration	204,532	217,063	281,900	64,837	77%
Police	274,111	274,127	366,000	91,873	75%
Streets	206,243	237,536	234,000	(3,536)	102%
Capital outlay	5,659	7,180	-	(7,180)	0%
<b>Total expenditures</b>	<b>690,545</b>	<b>735,908</b>	<b>881,900</b>	<b>145,992</b>	<b>83%</b>
<b>Restricted:</b>					
Sales tax	74,486	69,641	92,250	22,609	
General fund	-	-	-	-	
Other	12,877	16,340	7,250	(9,090)	
<b>Total revenue</b>	<b>87,363</b>	<b>85,981</b>	<b>99,500</b>	<b>13,519</b>	<b>86%</b>
Fire	8,981	34,124	56,000	21,876	
Senior citizen programs	20,902	22,017	25,000	2,984	
Recreation - Community Center	32,210	34,349	36,000	1,651	
Other	394	504	250	(254)	
Capital outlay	5,799	9,663	-	(9,663)	
<b>Total expenditures</b>	<b>68,286</b>	<b>100,656</b>	<b>117,250</b>	<b>16,594</b>	<b>86%</b>
<b>Utility Fund:</b>					
Garbage	86,387	90,081	112,500	22,419	
Sewer	42,837	43,329	56,000	12,671	
FEMA	-	-	-	-	
Other	8,933	7,364	4,550	(2,814)	
<b>Total revenue</b>	<b>138,157</b>	<b>140,774</b>	<b>173,050</b>	<b>32,276</b>	<b>81%</b>
Garbage	75,969	83,659	102,500	18,841	
Sewer maintenance	33,796	30,749	12,000	(18,749)	
Sewer operating costs	22,224	29,479	45,000	15,521	
Depreciation	63,750	63,750	85,000	21,250	
Other	14,121	15,623	18,100	2,477	
<b>Total expenses</b>	<b>209,860</b>	<b>223,259</b>	<b>262,600</b>	<b>39,341</b>	<b>85%</b>
<b>Total:</b>					
Inflows	885,307	864,396			
Outflows	968,692	1,059,823			
<b>Net</b>	<b>(83,384)</b>	<b>(195,426)</b>			
Depreciation	63,750	63,750			
Capital outlay, net of grants and proceeds	11,458	16,844			
<b>Operating, net</b>	<b>(8,177)</b>	<b>(114,833)</b>			

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

<b>General Fund</b>	2017/2018	2018/2019	% change
July	\$ 47,661	\$ 41,351	-13.2%
August	52,570	45,036	-14.3%
September	50,481	47,556	-5.8%
October	66,021	41,763	-36.7%
November	45,065	46,061	2.2%
December	41,007	46,468	13.3%
January	37,230	41,942	12.7%
February	43,142	47,334	9.7%
March	38,907	37,326	-4.1%
April	27,928		-100.0%
May	64,365		-100.0%
June	52,879		-100.0%
	<u>\$ 567,257</u>	<u>\$ 394,838</u>	
Prior year to date		<u>\$ 422,085</u>	-6.5% YoY Change
<b>FYE 2018/2019 Budget</b>		<u>\$ 540,000</u>	73.1% % of Budget

<b>Restricted Fund</b>	2017/2018	2018/2019	% change
July	\$ 8,411	\$ 7,297	-13.2%
August	9,277	7,947	-14.3%
September	8,908	8,392	-5.8%
October	11,651	7,370	-36.7%
November	7,953	8,093	1.8%
December	7,237	8,200	13.3%
January	6,570	7,402	12.7%
February	7,613	8,353	9.7%
March	6,866	6,587	-4.1%
April	4,928		-100.0%
May	11,359		-100.0%
June	9,332		-100.0%
	<u>\$ 100,104</u>	<u>\$ 69,641</u>	
Prior year to date		<u>\$ 74,486</u>	-6.5% YoY Change
<b>FYE 2018/2019 Budget</b>		<u>\$ 92,250</u>	75.5% % 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	185	\$ 4,792	\$ 4,041	\$ (751)
August	187	4,822	5,118	296
September	188	4,862	4,527	(335)
October	188	4,822	5,702	880
November	188	4,782	3,722	(1,060)
December	189	4,802	4,468	(334)
January	189	4,782	4,410	(372)
February	190	4,843	4,674	(169)
March	191	4,822	7,683	2,861
April				-
May				-
June				-
		<u>\$ 43,329</u>	<u>\$ 44,344</u>	<u>\$ 1,015</u>
<b>FYE 2018/2019 Budget</b>			<u>\$ 56,000</u>	<u>77% % of Budget</u>

<u>Garbage fees</u>	<u>Users</u>	<u>Charges</u>	<u>Collections</u>	<u>Variance</u>	<u>%</u>
July	521	\$ 9,542	\$ 7,527	\$ (2,015)	
August	527	9,545	10,405	860	
September	530	9,619	9,177	(442)	
October	531	9,582	9,671	89	
November	532	9,542	9,138	(404)	
December	536	10,696	8,384	(2,312)	
January	535	10,462	15,285	4,823	
February	536	10,589	10,986	397	
March	538	10,504	11,374	870	
April				-	
May				-	
June				-	
		<u>\$ 90,081</u>	<u>\$ 91,947</u>	<u>\$ 1,866</u>	
<b>FYE 2018/2019 Budget</b>			<u>\$ 112,500</u>	<u>80% % of Budget</u>	
Collection rate		<u>\$ 133,410</u>	<u>\$ 136,291</u>	<u>102%</u>	

General Fund

Mar 31, 19

ASSETS	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	22,708.26
UCB Operating - 3194	250,507.98
Total Bank Accounts	<u>273,216.24</u>
Total Checking/Savings	273,216.24
Accounts Receivable	
Accounts Receivable	4,026.32
Grants Receivable	8,981.00
Total Accounts Receivable	<u>13,007.32</u>
Other Current Assets	
Accounts Receivable-Manual	
Allowance for Accounts Receivab	-100,000.00
Accounts Receivable-Manual - Other	119,355.00
Total Accounts Receivable-Manual	<u>19,355.00</u>
Cash Drawer	
Cash Box	150.00
Total Cash Drawer	<u>150.00</u>
Total Other Current Assets	<u>19,505.00</u>
Total Current Assets	305,728.56
Other Assets	
Due from other gov't agencies	53,804.00
Total Other Assets	<u>53,804.00</u>
TOTAL ASSETS	<u><u>359,532.56</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	10,034.08
Total Accounts Payable	10,034.08
Other Current Liabilities	
Accrued Expenses	32,629.14
Accrued Payroll Expense	2,323.31
Bail Bonds Payable	14,011.50
Direct Deposit Liabilities	-197.20
Due to/from Restricted Fund	-4,641.67
Due to/from Utility account	-78,751.35
Payroll Liabilities	288.71
Total Other Current Liabilities	<u>-34,337.56</u>
Total Current Liabilities	<u>-24,303.48</u>
Total Liabilities	-24,303.48
Equity	
Fund Balance - Unreserved	482,102.62
Net Income	-98,266.58
Total Equity	<u>383,836.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>359,532.56</u></u>

General Fund

	<u>Mar 19</u>	<u>Jul '18 - Mar 19</u>
Ordinary Income/Expense		
Income		
Fines & Forfeits		
Court Cost-Sheriff	11.00	328.60
Fines-Sheriff	22.00	936.76
Total Fines & Forfeits	<u>33.00</u>	<u>1,265.36</u>
General Gov. Misc. Income		
State LGAP Grant		15,456.54
State Tourism Grant		9,272.72
General Gov. Misc. Income - Other		164.36
Total General Gov. Misc. Income		<u>24,893.62</u>
Grass Cutting Revenue		10,310.00
Interest Income	47.83	381.36
Licenses & Permits		
Beer & Liquor Licenses	395.00	1,020.00
Occupational Licenses	15,780.96	46,019.71
Permits		50.00
Total Licenses & Permits	<u>16,175.96</u>	<u>47,089.71</u>
Planning & Zoning Fees		1,150.00
Police		
Misc. Income		295.00
Total Police		<u>295.00</u>
Taxes		
Advalorem Taxes	2,556.38	60,832.29
Beer Tax		2,067.35
Franchise Tax		68,268.51
Sales and Use Tax	37,326.19	394,837.81
Total Taxes	<u>39,882.57</u>	<u>526,005.96</u>
Transfers In	2,916.66	26,249.98
Total Income	<u>59,056.02</u>	<u>637,640.99</u>

General Fund

	<u>Mar 19</u>	<u>Jul '18 - Mar 19</u>
Ordinary Income/Expense		
Expense		
Bad debts		1,966.00
Bank Service fee	15.88	32.23
General Government		
Capital Outlay-equipment		2,900.55
Conventions and Training	111.04	2,828.28
Dues		1,043.00
Insurance		
Liability Ins		9,487.41
Property and bonds	371.00	2,482.80
Workers Comp.	201.01	1,566.45
Total Insurance	<u>572.01</u>	<u>13,536.66</u>
Office Expense		
Other	220.00	4,830.38
Planning & zoning		545.00
Repairs & Maintenance	87.82	4,971.81
Supplies	152.68	5,379.18
Telephone	229.35	2,052.14
Utilities	491.40	4,453.69
Total Office Expense	<u>1,181.25</u>	<u>22,232.20</u>
Office P/R Expense		
Admin	10,349.83	85,879.22
Medicare	150.07	1,241.70
Social Securty	641.69	5,309.39
Total Office P/R Expense	<u>11,141.59</u>	<u>92,430.31</u>
Professional Services		
Accounting Fees	1,695.00	44,795.00
Attorney Fees	688.15	10,377.76
Building Inspector	1,000.00	3,300.00
IT Services	728.37	7,424.35
Ordinance codification	865.00	2,744.79
Payroll Fees	62.00	1,566.68
Professional Services - Other		1,500.00
Total Professional Services	<u>5,038.52</u>	<u>71,708.58</u>
Tourism and Promotion	3,999.97	11,392.26
Total General Government	<u>22,044.38</u>	<u>218,071.84</u>

General Fund

	<u>Mar 19</u>	<u>Jul '18 - Mar 19</u>
Ordinary Income/Expense		
Highway & Streets		
Animal Control		4,900.00
Capital outlay		4,279.80
Debt Service - Lease Payments	3,143.09	31,430.81
Engineering Fees	451.25	23,142.00
Insurance		
Auto		1,303.68
Liability Ins.		5,887.75
Workers Comp	719.92	6,013.14
Total Insurance	<u>719.92</u>	<u>13,204.57</u>
Operating		
Fuel Expense	2,039.92	11,544.01
Repairs	240.05	24,619.89
Supplies	1,511.82	10,667.10
Telephone	192.66	1,753.21
Utilities	177.43	2,680.86
Total Operating	<u>4,161.88</u>	<u>51,265.07</u>
P/R Expense		
Medicare	134.54	1,283.21
Salaries	9,278.88	88,496.83
Social Security	575.30	5,486.81
Total P/R Expense	<u>9,988.72</u>	<u>95,266.85</u>
Road Maintenance and repairs		775.19
Street Lights	1,938.71	17,551.96
Total Highway & Streets	<u>20,403.57</u>	<u>241,816.25</u>
Payroll Expenses		-106.19
Public Safety		
General Expense		
Contract Expense		456.00
Telephone	458.71	4,104.30
Utilities	134.13	1,059.80
Total General Expense	<u>592.84</u>	<u>5,620.10</u>
P/R Expense		
Contract Labor	29,486.05	265,374.45
Judges Retirement	95.12	872.23
Medicare		3.54
Salaries	243.92	2,242.00
Social Security		15.12
Total P/R Expense	<u>29,825.09</u>	<u>268,507.34</u>
Total Public Safety	<u>30,417.93</u>	<u>274,127.44</u>
Total Expense	<u>72,881.76</u>	<u>735,907.57</u>
Net Ordinary Income	<u>-13,825.74</u>	<u>-98,266.58</u>
Net Income	<u>-13,825.74</u>	<u>-98,266.58</u>
Net Income	<u>-13,825.74</u>	<u>-98,266.58</u>



General Fund

	<u>Jul '18 - Mar 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fines & Forfeits				
Court Cost-Sheriff	328.60	500.00	-171.40	65.72%
Fines-Sheriff	936.76	1,000.00	-63.24	93.68%
Total Fines & Forfeits	<u>1,265.36</u>	<u>1,500.00</u>	<u>-234.64</u>	<u>84.36%</u>
General Gov. Misc. Income				
State LGAP Grant	15,456.54	30,000.00	-14,543.46	51.52%
State Tourism Grant	9,272.72	18,000.00	-8,727.28	51.52%
General Gov. Misc. Income - Other	164.36			
Total General Gov. Misc. Income	<u>24,893.62</u>	<u>48,000.00</u>	<u>-23,106.38</u>	<u>51.86%</u>
Grass Cutting Revenue	10,310.00	10,300.00	10.00	100.1%
Interest Income	381.36	250.00	131.36	152.54%
Licenses & Permits				
Beer & Liquor Licenses	1,020.00	2,000.00	-980.00	51.0%
Occupational Licenses	46,019.71	92,000.00	-45,980.29	50.02%
Permits	50.00	500.00	-450.00	10.0%
Total Licenses & Permits	<u>47,089.71</u>	<u>94,500.00</u>	<u>-47,410.29</u>	<u>49.83%</u>
Planning & Zoning Fees	1,150.00	300.00	850.00	383.33%
Police				
Misc. Income	295.00			
Total Police	<u>295.00</u>			
Taxes				
Advalorem Taxes	60,832.29	60,000.00	832.29	101.39%
Beer Tax	2,067.35	3,000.00	-932.65	68.91%
Franchise Tax	68,268.51	90,000.00	-21,731.49	75.85%
Sales and Use Tax	394,837.81	540,000.00	-145,162.19	73.12%
Total Taxes	<u>526,005.96</u>	<u>693,000.00</u>	<u>-166,994.04</u>	<u>75.9%</u>
Transfers In	<u>26,249.98</u>	<u>35,000.00</u>	<u>-8,750.02</u>	<u>75.0%</u>
Total Income	<u>637,640.99</u>	<u>882,850.00</u>	<u>-245,209.01</u>	<u>72.23%</u>

Expense	General Fund			
	<u>Jul '18 - Mar 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Bad debts	1,966.00			
Bank Service fee	32.23			
General Government				
Capital outlay-buildings		30,000.00	-30,000.00	
Capital Outlay-equipment	2,900.55			
Conventions and Training	2,828.28	3,000.00	-171.72	94.28%
Dues	1,043.00	1,400.00	-357.00	74.5%
Insurance				
Liability Ins	9,487.41	12,000.00	-2,512.59	79.06%
Property and bonds	2,482.80	2,100.00	382.80	118.23%
Workers Comp.	1,566.45	2,100.00	-533.55	74.59%
Total Insurance	<u>13,536.66</u>	<u>16,200.00</u>	<u>-2,663.34</u>	<u>83.56%</u>
Miscellaneous		700.00	-700.00	
Office Expense				
Other	4,830.38	6,500.00	-1,669.62	74.31%
Planning & zoning	545.00	1,000.00	-455.00	54.5%
Repairs & Maintenance	4,971.81	3,000.00	1,971.81	165.73%
Supplies	5,379.18	7,000.00	-1,620.82	76.85%
Telephone	2,052.14	3,000.00	-947.86	68.41%
Utilities	4,453.69	5,000.00	-546.31	89.07%
Total Office Expense	<u>22,232.20</u>	<u>25,500.00</u>	<u>-3,267.80</u>	<u>87.19%</u>
Office P/R Expense				
Admin	85,879.22	107,000.00	-21,120.78	80.26%
Medicare	1,241.70	1,600.00	-358.30	77.61%
Social Secuirty	5,309.39	7,000.00	-1,690.61	75.85%
Total Office P/R Expense	<u>92,430.31</u>	<u>115,600.00</u>	<u>-23,169.69</u>	<u>79.96%</u>
Professional Services				
Accounting Fees	44,795.00	52,000.00	-7,205.00	86.14%
Attorney Fees	10,377.76	5,500.00	4,877.76	188.69%
Building Inspector	3,300.00	12,000.00	-8,700.00	27.5%
IT Services	7,424.35	2,000.00	5,424.35	371.22%
Ordinance codification	2,744.79			
Payroll Fees	1,566.68			
Professional Services - Other	1,500.00			
Total Professional Services	<u>71,708.58</u>	<u>71,500.00</u>	<u>208.58</u>	<u>100.29%</u>
Tourism and Promotion	<u>11,392.26</u>	<u>18,000.00</u>	<u>-6,607.74</u>	<u>63.29%</u>
Total General Government	<u>218,071.84</u>	<u>281,900.00</u>	<u>-63,828.16</u>	<u>77.36%</u>

General Fund				
	<u>Jul '18 - Mar 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Highway & Streets				
Animal Control	4,900.00	10,000.00	-5,100.00	49.0%
Capital outlay	4,279.80	2,000.00	2,279.80	213.99%
Debt Service - Lease Payments	31,430.81	38,000.00	-6,569.19	82.71%
Engineering Fees	23,142.00	6,000.00	17,142.00	385.7%
Insurance				
Auto	1,303.68	1,500.00	-196.32	86.91%
Liability Ins.	5,887.75	6,000.00	-112.25	98.13%
Tractors		3,500.00	-3,500.00	
Workers Comp	6,013.14	10,000.00	-3,986.86	60.13%
Total Insurance	<u>13,204.57</u>	<u>21,000.00</u>	<u>-7,795.43</u>	<u>62.88%</u>
Operating				
Fuel Expense	11,544.01	15,000.00	-3,455.99	76.96%
Repairs	24,619.89	7,500.00	17,119.89	328.27%
Supplies	10,667.10	10,000.00	667.10	106.67%
Telephone	1,753.21	2,000.00	-246.79	87.66%
Utilities	2,680.86	2,500.00	180.86	107.23%
Total Operating	<u>51,265.07</u>	<u>37,000.00</u>	<u>14,265.07</u>	<u>138.55%</u>
P/R Expense				
Medicare	1,283.21	1,300.00	-16.79	98.71%
Salaries	88,496.83	88,000.00	496.83	100.57%
Social Security	5,486.81	5,700.00	-213.19	96.26%
Total P/R Expense	<u>95,266.85</u>	<u>95,000.00</u>	<u>266.85</u>	<u>100.28%</u>
Road Maintenance and repairs	775.19		775.19	100.0%
Street Lights	17,551.96	25,000.00	-7,448.04	70.21%
Total Highway & Streets	<u>241,816.25</u>	<u>234,000.00</u>	<u>7,816.25</u>	<u>103.34%</u>
Payroll Expenses	-106.19			
Public Safety				
General Expense				
Contract Expense	456.00			
Telephone	4,104.30	5,000.00	-895.70	82.09%
Utilities	1,059.80	1,800.00	-740.20	58.88%
Total General Expense	<u>5,620.10</u>	<u>6,800.00</u>	<u>-1,179.90</u>	<u>82.65%</u>
P/R Expense				
Contract Labor	265,374.45	355,000.00	-89,625.55	74.75%
Judges Retirement	872.23	1,200.00	-327.77	72.69%
Medicare	3.54			
Salaries	2,242.00	3,000.00	-758.00	74.73%
Social Security	15.12			
Total P/R Expense	<u>268,507.34</u>	<u>359,200.00</u>	<u>-90,692.66</u>	<u>74.75%</u>
Total Public Safety	<u>274,127.44</u>	<u>366,000.00</u>	<u>-91,872.56</u>	<u>74.9%</u>
Total Expense	<u>735,907.57</u>	<u>881,900.00</u>	<u>-145,992.43</u>	<u>83.45%</u>
Net Ordinary Income	<u>-98,266.58</u>	<u>950.00</u>	<u>-99,216.58</u>	<u>-10,343.85%</u>
Net Income	<u>-98,266.58</u>	<u>950.00</u>	<u>-99,216.58</u>	<u>-10,343.85%</u>

## Restricted Fund

Mar 31, 19

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Bank accounts</b>	
Savings Account-LAMP	140,324.92
UCB Restricted Fund	208,345.65
<b>Total Bank accounts</b>	<u>348,670.57</u>
<b>Total Checking/Savings</b>	348,670.57
<b>Other Current Assets</b>	
Due from other govt. units	7,297.00
Due to/from General Fund	-4,641.67
<b>Total Other Current Assets</b>	<u>2,655.33</u>
<b>Total Current Assets</b>	<u>351,325.90</u>
<b>TOTAL ASSETS</b>	<u><u>351,325.90</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
Accounts Payable - Manual	9,625.00
Assurity Bond	9,500.00
Community Center Deposit	5,000.00
Unclaimed Forfeitures	2,650.69
<b>Total Other Current Liabilities</b>	<u>26,775.69</u>
<b>Total Current Liabilities</b>	<u>26,775.69</u>
<b>Total Liabilities</b>	26,775.69
<b>Equity</b>	
Fund Balance - Reserved	265,092.29
Retained Earnings	74,132.70
Net Income	-14,674.78
<b>Total Equity</b>	<u>324,550.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>351,325.90</u></u>

Restricted Fund

	<u>Mar 19</u>	<u>Jul '18 - Mar 19</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Restricted Fund Income</b>		
Christmas Fund	0.00	400.00
Community Center Rental Income	1,300.00	13,425.00
Interest Income	312.16	2,514.94
Miscellaneous	0.00	0.09
<b>Sales &amp; Use Taxes</b>		
Fire Department	2,195.65	23,213.77
Recreation	2,195.67	23,213.73
Senior Citizens	2,195.65	23,213.75
<b>Total Sales &amp; Use Taxes</b>	<u>6,586.97</u>	<u>69,641.25</u>
<b>Total Restricted Fund Income</b>	<u>8,199.13</u>	<u>85,981.28</u>
<b>Total Income</b>	<u>8,199.13</u>	<u>85,981.28</u>
<b>Gross Profit</b>	8,199.13	85,981.28
<b>Expense</b>		
Christmas Fund (Celebration)	0.00	503.64
<b>Restricted Fund Expense</b>		
<b>Fire Department</b>		
Operating Expense	562.73	34,123.88
<b>Total Fire Department</b>	<u>562.73</u>	<u>34,123.88</u>
<b>Recreation</b>		
Capital Outlay - Comm. Center	0.00	9,663.20
Operating Expense	3,135.81	20,323.85
Transfers Out - Debt Service	1,558.33	14,024.99
Recreation - Other	0.00	0.00
<b>Total Recreation</b>	<u>4,694.14</u>	<u>44,012.04</u>
Senior Citizen	3,410.00	22,016.50
<b>Total Restricted Fund Expense</b>	<u>8,666.87</u>	<u>100,152.42</u>
<b>Total Expense</b>	<u>8,666.87</u>	<u>100,656.06</u>
<b>Net Ordinary Income</b>	<u>-467.74</u>	<u>-14,674.78</u>
<b>Net Income</b>	<u><u>-467.74</u></u>	<u><u>-14,674.78</u></u>

Restricted Fund

	<u>Jul '18 - Mar 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Restricted Fund Income</b>				
Christmas Fund	400.00	0.00	400.00	100.0%
Community Center Rental Income	13,425.00	12,000.00	1,425.00	111.88%
<b>Fire Department</b>				
Fire Department Donation	0.00	0.00	0.00	0.0%
<b>Total Fire Department</b>	0.00	0.00	0.00	0.0%
Interest Income	2,514.94	1,800.00	714.94	139.72%
Miscellaneous	0.09	500.00	-499.91	0.02%
<b>Sales &amp; Use Taxes</b>				
Fire Department	23,213.77	32,000.00	-8,786.23	72.54%
Recreation	23,213.73	32,000.00	-8,786.27	72.54%
Senior Citizens	23,213.75	32,000.00	-8,786.25	72.54%
<b>Total Sales &amp; Use Taxes</b>	69,641.25	96,000.00	-26,358.75	72.54%
Restricted Fund Income - Other	0.00	0.00	0.00	0.0%
<b>Total Restricted Fund Income</b>	85,981.28	110,300.00	-24,318.72	77.95%
<b>Total Income</b>	85,981.28	110,300.00	-24,318.72	77.95%
<b>Gross Profit</b>	85,981.28	110,300.00	-24,318.72	77.95%
<b>Expense</b>				
Christmas Fund (Celebration)	503.64	0.00	503.64	100.0%
<b>Restricted Fund Expense</b>				
<b>Fire Department</b>				
Hydrant Maintenance	0.00	6,000.00	-6,000.00	0.0%
Operating Expense	34,123.88	26,000.00	8,123.88	131.25%
Fire Department - Other	0.00	0.00	0.00	0.0%
<b>Total Fire Department</b>	34,123.88	32,000.00	2,123.88	106.64%
<b>Recreation</b>				
Capital Outlay - Comm. Center	9,663.20	16,000.00	-6,336.80	60.4%
Insurance - Community Center	0.00	5,000.00	-5,000.00	0.0%
Operating Expense	20,323.85	24,800.00	-4,476.15	81.95%
Transfers Out - Debt Service	14,024.99	18,700.00	-4,675.01	75.0%
Recreation - Other	0.00			
<b>Total Recreation</b>	44,012.04	64,500.00	-20,487.96	68.24%
Senior Citizen	22,016.50	30,000.00	-7,983.50	73.39%
Supplies	0.00	0.00	0.00	0.0%
Restricted Fund Expense - Other	0.00	500.00	-500.00	0.0%
<b>Total Restricted Fund Expense</b>	100,152.42	127,000.00	-26,847.58	78.86%
<b>Total Expense</b>	100,656.06	127,000.00	-26,343.94	79.26%
<b>Net Ordinary Income</b>	-14,674.78	-16,700.00	2,025.22	87.87%
<b>Net Income</b>	-14,674.78	-16,700.00	2,025.22	87.87%

Utility Fund

Mar 31, 19

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Bank Accounts	
LAMP Savings Account	11,470.10
UCB - Utility Deposit Account	18,224.00
UCB Utility Account	64,328.73
Total Bank Accounts	94,022.83
Cash on hand	100.00
Total Checking/Savings	94,122.83
Accounts Receivable	
Accounts Receivable	
Accounts Receivable	2,238.03
Accounts Receivable - Other	16,653.75
Total Accounts Receivable	18,891.78
Allowance for Bad Debts	-3,700.00
Total Accounts Receivable	15,191.78
Total Current Assets	109,314.61
Fixed Assets	
Accum. Depreciation-Water Tower	-1,172,353.89
Fixed Assets	1,417,602.30
Land	60,366.00
Water Tower	773,283.00
Total Fixed Assets	1,078,897.41
<b>TOTAL ASSETS</b>	<b>1,188,212.02</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	12,830.76
Total Accounts Payable	12,830.76
Other Current Liabilities	
Due to General Fund	78,751.35
Garbage Deposits Liabilty	18,533.32
Total Other Current Liabilities	97,284.67
Total Current Liabilities	110,115.43
Total Liabilities	110,115.43
Equity	
Contributed Captial	611,885.00
Opening Bal Equity	-44.80
Retained Earnings	548,741.34
Net Income	-82,484.95
Total Equity	1,078,096.59
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,188,212.02</b>

## Utility Fund

	<u>Mar 19</u>	<u>Jul '18 - Mar 19</u>
Ordinary Income/Expense		
Income		
Interest Income		
LAMP Account	24.19	192.61
Total Interest Income	<u>24.19</u>	<u>192.61</u>
Sundry	75.00	75.00
Utility Income		
Garbage Fee	10,504.00	90,081.00
Late Payment Penalties	256.00	3,028.40
Return Fee	100.00	1,150.00
Sewer Fee	4,822.00	43,329.00
Sundry	0.00	203.00
Water Franchise fees	0.00	2,715.00
Total Utility Income	<u>15,682.00</u>	<u>140,506.40</u>
Total Income	15,781.19	140,774.01
Expense		
Bank Service charges	12.35	357.60
Depreciation Expense	7,083.33	63,749.97
Garbage Department Expenses		
Garbage Service	10,044.88	83,503.87
Sundry	0.00	0.00
Garbage Department Expenses - Other	0.00	154.66
Total Garbage Department Expenses	<u>10,044.88</u>	<u>83,658.53</u>
General Administrative		
Billing Supplies	0.00	536.06
Dues & Memberships	0.00	1,160.34
Postage	140.70	1,344.00
Transfer Out - Debt Service	1,358.33	12,224.99
Total General Administrative	<u>1,499.03</u>	<u>15,265.39</u>
Sewer Department Expenses		
Engineering	1,207.50	18,284.53
Other	0.00	1,964.60
Repairs	0.00	2,330.83
Rural Development Grant	1,240.69	2,385.95
Sewer Service	0.00	-884.00
Sewer System Maintenance	3,225.00	30,748.58
Sundry	0.00	332.95
Utility Bills	558.25	4,909.37
Sewer Department Expenses - Other	0.00	154.66
Total Sewer Department Expenses	<u>6,231.44</u>	<u>60,227.47</u>
Total Expense	<u>24,871.03</u>	<u>223,258.96</u>
Net Ordinary Income	<u>-9,089.84</u>	<u>-82,484.95</u>
Net Income	<u>-9,089.84</u>	<u>-82,484.95</u>



	Utility Fund			
	<u>Jul '18 - Mar 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest Income				
LAMP Account	192.61	100.00	92.61	192.61%
Interest Income - Other	0.00	0.00	0.00	0.0%
Total Interest Income	192.61	100.00	92.61	192.61%
Other Income	0.00	0.00	0.00	0.0%
Sundry	75.00			
Utility Income				
Garbage Fee	90,081.00	115,000.00	-24,919.00	78.33%
Late Payment Penalties	3,028.40	3,000.00	28.40	100.95%
Return Fee	1,150.00	1,000.00	150.00	115.0%
Sewer Fee	43,329.00	57,000.00	-13,671.00	76.02%
Sundry	203.00			
Water Franchise fees	2,715.00	5,500.00	-2,785.00	49.36%
Utility Income - Other	0.00	0.00	0.00	0.0%
Total Utility Income	140,506.40	181,500.00	-40,993.60	77.41%
Total Income	140,774.01	181,600.00	-40,825.99	77.52%
Expense				
Bank Service charges	357.60	450.00	-92.40	79.47%
Depreciation Expense	63,749.97	80,000.00	-16,250.03	79.69%
Fire Hydrants	0.00	0.00	0.00	0.0%
Garbage Department Expenses				
Garbage Service	83,503.87	105,000.00	-21,496.13	79.53%
Sundry	0.00			
Garbage Department Expenses - Other	154.66	0.00	154.66	100.0%
Total Garbage Department Expenses	83,658.53	105,000.00	-21,341.47	79.68%
General Administrative				
Billing Supplies	536.06	1,200.00	-663.94	44.67%
Dues & Memberships	1,160.34	1,000.00	160.34	116.03%
Postage	1,344.00	1,800.00	-456.00	74.67%
Transfer Out - Debt Service	12,224.99	16,300.00	-4,075.01	75.0%
Total General Administrative	15,265.39	20,300.00	-5,034.61	75.2%
Sewer Department Expenses				
Capital Outlay - Sewer	0.00	76,000.00	-76,000.00	0.0%
Engineering	18,284.53	6,000.00	12,284.53	304.74%
Grant consultant	0.00	0.00	0.00	0.0%
Other	1,964.60	2,000.00	-35.40	98.23%
Repairs	2,330.83	100.00	2,230.83	2,330.83%
Rural Development Grant	2,385.95			
Sewer Service	-884.00	0.00	-884.00	100.0%
Sewer System Maintenance	30,748.58	15,000.00	15,748.58	204.99%
Sundry	332.95	100.00	232.95	332.95%
Utility Bills	4,909.37	8,500.00	-3,590.63	57.76%
Sewer Department Expenses - Other	154.66	187.98	-33.32	82.28%
Total Sewer Department Expenses	60,227.47	107,887.98	-47,660.51	55.82%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Total Expense	223,258.96	313,637.98	-90,379.02	71.18%
Net Ordinary Income	-82,484.95	-132,037.98	49,553.03	62.47%
Net Income	-82,484.95	-132,037.98	49,553.03	0.62471