

COMMITTEE MEETING

August 04, 2020 at 5:15 PM AA Comeaux Recreation Center, 300 AA Comeaux Drive, Suite 200, Abbeville, Louisiana 70510

AGENDA

NOTICE POSTED: August 3, 2020 at 4:00 P.M.

To allow a public comment period on any agenda item prior to action.

Finance Committee - Chaired by Councilman Francis Touchet, Jr.

<u>1.</u> Status of budget for the first half of 2020 - Steve Moosa.

In accordance with the Americans with Disabilities Act, if you need special assistance, please contact Mayor Mark Piazza's office at 337-893-8550, describing the assistance that is necessary.

City of Abbeville Selected Revenue Analysis For the Six Months Ended June 30, 2020

%		17.7%	% 0 .0-	-1.4%	-13.4%	-8.6%
Variance	6,065 6,065 3,032 356,065	371,227	(8,123)	(13,095)	(270,439)	
2020 Budgeted	700,000 700,000 350,000 350,000	2,100,000	937,500	925,000	2,025,000	
2020 Actual	706,065 706,065 353,032 706,065	2,471,227 737,227 43%	929,377 106,137 13%	911,905 100,573 12%	1,754,561 (121,010) -6%	52,860,686 (6,832,624) -11%
2019 Actual	706,777 706,777 353,389 -	1,766,943	902,535	886,847	1,833,617	57,819,496
2018 Actual	747,994 747,994 373,997	1,869,985	955,787	929,965	1,946,274	60,230,498
2017 Actual	729,542 729,542 364,771	1,823,855	874,673	853,736	1,838,550	58,386,739
2016 Actual	693,600 693,600 346,800	1,734,000	823,240	811,332	1,875,571	59,693,310
	Sales Tax Revenue Capital Outlay Fund Rededicated Fund Quarter Cent Fund Half-Cent Fund	Total Sales Tax Revenue	Water Revenue	Sewer Revenue	Electric Sales Revenue	KWH Sold

General Fund City CountCity Marshal 48.687 55.000 City CountCity Marshal 1,802 39,163 39,250 Mayor 33,500 38,808 39,550 39,550 Mayor 33,500 38,808 39,550 39,550 39,550 Mayor 33,500 38,662 35,000 39,562 32,500 39,550 Anport 10,000 698,223 96,507 10,0050 37,750 31,771 32,560 37,750 31,771 52,7500 21,750 21,750 21,750 21,750 21,750 21,750 21,703 26,507 66,5070 66,5070 66,577 66,577 66,577 66,577 66,577 66,577 66,577 66,577 66,577 66,577 66,577 67,750 21,702 20,950 201,250 21,750 21,702 20,950 201,250 21,250 21,677,250 21,702 21,702 21,702 21,702 21,702 21,702 21,702 21,702 21,702 21,950 21,750 21,7
48,687 53,602 1,802 33,500 38,808 33,500 38,808 39,163 1,802 33,500 38,808 39,163 10,000 10,000 89,223 98,501 19,085 19,085 21,233 34,201 7,374 8,391 27,760 31,771 491,373 605,070 19,085 34,201 7,374 8,337 13,771 49,1373 605,070 19,085 7,760 13,771 49,1373 605,070 169,056 705,016 824,073 133,741 153,373 155,111 17,551 935 31,291 146,122 16,905 16,905 15,111 17,551 174,472 935 31,291 146,122 16,905 16,455 15,111 17,551 39,532 935,726 15,111 17,551 31,21,73 2 2,022,789 2,045,491 2,037,173 2 2,022,789 2,045,491 2,035,605 20,446
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420,790

City of Abbeville Departmental Payroll Budget Analysis For the Six Months Ended June 30, 2020

3

% Variance	9.0% 5.6% 4.9%	-13.0% 13.1% 4.5%	8.2%	-0.7%	10.9%	6.6%	4.8%	7.4% 17.9% 7.5% 2.3%	8.7%	
Variance	15,056 8,470 23,083 /9 723)	(9,729) 2,156 39,042	143,110	(12,484)	64,509	16,339	250,516	31,087 102,496 51,582 14,028	199,193	
2020 Budgeted Expenditures	167,500 151,000 475,750 61 500	01,300 16,500 872,250	1,746,000	1,829,000	590,000	165,000	5,202,250	418,000 572,000 686,000 606,000	2,282,000	
0 lal tures	152,444 142,530 452,667 71 223	14,344 14,344 833,208	1,602,890	1,841,484	525,491	148,661	4,951,734 115,918 4,835,816	386,913 469,504 634,418 591,972	2,082,807 29,631	2.053.176
2020 Actual Expenditures	45 45 7	83	1,60	1,84	52	14	4,95 11 4,83	38 63 59	2,08 2	2.05
2019 Actual Expenditures	156,786 137,193 483,200 62 684	13,667 853,530	1,526,022	1,702,583	563,678	159,043	4,804,856	378,452 490,271 640,798 592,256	2,101,777	
2018 Actual Expenditures		ł					4,573,030 aises		2,069,165	aises
2017 Actual Expenditures							4,471,958 s related to payra		2,230,156	s related to pavra
2016 Actual Expenditures							4,451,892 d to payraises inge benefits/taxe		2,129,456 d to payraises	inge benefits/taxes
General Fund	City Court/City Marshal Mayor/Council General Admin Tax and License	Civil Service General Government	Police	Fire	Street	Parks & Recreation	Total General Fund 4,451,892 4,471,958 4 Fringe benefits/taxes related to payraises Expenditures excluding fringe benefits/taxes related to payraises	Utility Fund Administrative Electric Water Sewer	Total Utility Fund 2,129,45 Fringe benefits/taxes related to payraises	Expenditures excluding fringe benefits/taxes related to payraises

City of Abbeville Departmental Expenditures Budget Analysis For the Six Months Ended June 30, 2020

Sales Tax collected - cash	basis	
2019		92,291
YTD 2020		706,778
		799,069
Salaries/benefits paid -		
1st qtr 2020	282,189	
2nd qtr 2020	273,000	
		555,189
balance available as of Jur	243,880	

CITY OF ABBEVILLE TREND ANALYSIS OF JUNE 30th CASH BALANCES

Account Title

Account Title	Balance					
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	
General Fund	6,514	11,538	11,619	11,285	12,608	
General Fund CD	100,000	100,000	100,000	100,000	100,000	
Drug Forfeiture Account	4,114	6,521	4,083	491	81	
Police/Accident Report Fund	9,718	5,743	5,853	1,054	8,772	
Bond Fee Account	3,614	5,610	9,375	6,099	11,703	
Main Street Special Fund Now	1,369	5,210	2,170	9,763	18,007	
Fire Report Fund	538	538	463	408	805	
Keep Abbeville Beautiful	5,903	3,248	13,311	1,359	6,385	
Park and Recreation Fund	1,275	583	307	2,042	320	
Police/Fire Sales Tax Fund Now	39,338	28,304	32,146	31,645	34,947	
Rededicated Sales Tax Fund	26,868	12,021	39,450	35,649	9,563	
Employee Health Insurance Fund Now	180,858	8,083	124,655	220,620	8,152	
Utility System Fund	17,265	15,435	9,264	8,119	19,605	
Utility System Fund Now	258,339	49,388	233,073	510,517	1,018,019	
Utility System Reserve Account	1,573,177	1,909,382	2,098,046	1,714,199	1,230,542	
FEMA/Ins. Reimbursement Fund	224,434	341,618	451,930	413,320	385,978	
Maint. & Oper. Fire Dept. Now	94,159	104,799	354,202	336,858	694,917	
Airway Industrial Park Rental Fund	21,756	171,771	588,648	446,883	379,179	
Guarino Blacksmith Shop Museum	20,913	18,772	10,234	4,075	2,980	
City Sales Tax Fund Now	465,461	869,848	953,115	944,192	841,792	
Public Improvement Sewerage Fund Now	3,525	22,764	84,677	11,566	105,340	
Trust Fund for EDD #1	24,078	24,078	24,078	24,110	24,109	
Payroll Fund Now	71,016	66,478	63,870	68,199	101,793	
Utility Meter Deposit Fund Now	6,477	5,535	27,379	21,501	19,912	
Utility Meter Deposit Fund CD	900,000	900,000	900,000	900,000	900,000	
Utility Meter Deposit Fund	216,861	176,724	126,476	104,585	81,455	
2019 Sales Tax for Pay Raises	243,880	_	-	-	_	
Infrastructure Improvements	-	-	· · · · -	50,636	328,748	
2012 Rev & Refunding Debt Serv Fund	165,210	163,165	161,328	159,610	156,114	
2012 Rev & Retunding Debt Serv Fund 2014 Sales Tax Rev Bonds Debt Serv	34,995	34,715	34,412	34,170	34,103	
2014 Sales Tax Rev Bonds Debt Serv Fund	29,487	29,215	8,577	8,298	2,321	
2010 Revenue Donus Debt Serv Fund	2),407	2),215	0,577	0,270	2,521	
TOTALS	4,751,142	5,091,086	6,472,741	6,181,253	6,538,251	
Operating Accounts	2,453,324	2,503,222	3,135,745	3,066,570	2,865,488	
Capital Outlay Accounts	605,814	1,187,954	1,990,876	1,743,573	2,024,209	
Special Purpose / Non-operating Accounts	1,462,312	1,172,815	1,141,803	1,169,031	1,456,017	
Debt Service Accounts	229,692	227,095	204,317	202,079	192,538	
	4,751,142	5,091,086	6,472,741	6,181,253	6,538,251	