



## COMMITTEE MEETING

August 04, 2020 at 5:15 PM

AA Comeaux Recreation Center, 300 AA Comeaux Drive,  
Suite 200, Abbeville, Louisiana 70510

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### 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.**

1. 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**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Budgeted	Variance	%
<b>Sales Tax Revenue</b>								
Capital Outlay Fund	693,600	729,542	747,994	706,777	706,065	700,000	6,065	
Rededicated Fund	693,600	729,542	747,994	706,777	706,065	700,000	6,065	
Quarter Cent Fund	346,800	364,771	373,997	353,389	353,032	350,000	3,032	
Half-Cent Fund	-	-	-	-	706,065	350,000	356,065	
<b>Total Sales Tax Revenue</b>	<b>1,734,000</b>	<b>1,823,855</b>	<b>1,869,985</b>	<b>1,766,943</b>	<b>2,471,227</b>	<b>2,100,000</b>	<b>371,227</b>	<b>17.7%</b>
					<u>737,227</u>			<u>43%</u>
<b>Water Revenue</b>	<b>823,240</b>	<b>874,673</b>	<b>955,787</b>	<b>902,535</b>	<b>929,377</b>	<b>937,500</b>	<b>(8,123)</b>	<b>-0.9%</b>
					<u>106,137</u>			<u>13%</u>
<b>Sewer Revenue</b>	<b>811,332</b>	<b>853,736</b>	<b>929,965</b>	<b>886,847</b>	<b>911,905</b>	<b>925,000</b>	<b>(13,095)</b>	<b>-1.4%</b>
					<u>100,573</u>			<u>12%</u>
<b>Electric Sales Revenue</b>	<b>1,875,571</b>	<b>1,838,550</b>	<b>1,946,274</b>	<b>1,833,617</b>	<b>1,754,561</b>	<b>2,025,000</b>	<b>(270,439)</b>	<b>-13.4%</b>
					<u>(121,010)</u>			<u>-6%</u>
<b>KWH Sold</b>	<b>59,693,310</b>	<b>58,386,739</b>	<b>60,230,498</b>	<b>57,819,496</b>	<b>52,860,686</b>			<b>-8.6%</b>
					<u>(6,832,624)</u>			<u>-11%</u>

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

General Fund	2016		2017		2018		2019		2020		Variance	%
	Actual Payroll	Actual Payroll	Actual Payroll	Actual Payroll	Actual Payroll	Actual Payroll	Budgeted Payroll	Budgeted Payroll	Variance	Variance		
City Court/City Marshal		48,687	53,602	55,000	1,398	2.5%						
City Court/City Marshal - O/T		1,802	1,802	2,000	198	9.9%						
Mayor		33,500	38,808	39,500	692	1.8%						
Council		39,163	39,163	39,250	87	0.2%						
Airport		10,000	10,000	11,000	1,000	9.1%						
General Admin		89,223	98,501	100,500	1,999	2.0%						
Main Street		19,085	21,233	21,250	17	0.1%						
Tax and License		35,682	34,201	36,750	2,549	6.9%						
Civil Service		7,374	8,391	7,500	(891)	-11.9%						
Police Chief		27,760	31,771	32,500	729	2.2%						
Police		491,373	605,070	652,750	47,680	7.3%						
Police - O/T		182,350	169,056	201,250	32,194	16.0%						
Fire		705,016	824,073	827,000	2,927	0.4%						
Fire - O/T		153,373	133,741	170,250	36,509	21.4%						
Street		146,122	167,430	180,000	12,570	7.0%						
Street - O/T		31,291	10,953	28,500	17,547	61.6%						
Youth Recreation		15,111	17,551	16,500	(1,051)	-6.4%						
Parks		39,532	40,892	47,750	6,858	14.4%						
Parks - O/T		4,077	935	3,000	2,065	68.8%						
<b>Total General Fund Departments</b>	<b>2,007,518</b>	<b>2,022,789</b>	<b>2,045,491</b>	<b>2,080,521</b>	<b>2,472,250</b>	<b>6.7%</b>						
Payraise 2020		312,178	2,307,173	2,472,250	165,077							
Total payroll excluding raises		1,994,995	1,994,995	1,994,995								
<b>Utility Fund</b>												
Administrative		162,497	181,988	187,500	5,512	2.9%						
Administrative - O/T		26,671	16,645	29,000	12,355	42.6%						
Electric		149,545	174,472	191,500	17,028	8.9%						
Electric - O/T		29,956	20,845	41,500	20,655	49.8%						
Water		187,500	210,416	215,500	5,084	2.4%						
Water - O/T		54,004	32,726	54,000	21,274	39.4%						
Sewer		140,380	148,195	156,500	8,305	5.3%						
Sewer - O/T		47,638	33,505	51,500	17,995	34.9%						
<b>Total Utility Fund Departments</b>	<b>790,300</b>	<b>813,457</b>	<b>824,095</b>	<b>798,191</b>	<b>108,208</b>	<b>11.7%</b>						
Payraise 2020		108,612	818,792	927,000	108,208							
Total payroll excluding raises		710,180	710,180	710,180								
<b>Total Payroll All Departments</b>	<b>2,797,818</b>	<b>2,836,246</b>	<b>2,869,586</b>	<b>2,878,712</b>	<b>3,399,250</b>	<b>8.0%</b>						
Payraise 2020		420,790	3,125,965	3,399,250	273,285							
Total payroll excluding raises		2,705,175	2,705,175	2,705,175								

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

	2016 Actual Expenditures	2017 Actual Expenditures	2018 Actual Expenditures	2019 Actual Expenditures	2020 Actual Expenditures	2020 Budgeted Expenditures	Variance	% Variance
<b>General Fund</b>								
City Court/City Marshal				156,786	152,444	167,500	15,056	9.0%
Mayor/Council				137,193	142,530	151,000	8,470	5.6%
General Admin				483,200	452,667	475,750	23,083	4.9%
Tax and License				62,684	71,223	61,500	(9,723)	-15.8%
Civil Service				13,667	14,344	16,500	2,156	13.1%
General Government				853,530	833,208	872,250	39,042	4.5%
Police				1,526,022	1,602,890	1,746,000	143,110	8.2%
Fire				1,702,583	1,841,484	1,829,000	(12,484)	-0.7%
Street				563,678	525,491	590,000	64,509	10.9%
Parks & Recreation				159,043	148,661	165,000	16,339	9.9%
<b>Total General Fund</b>	<b>4,451,892</b>	<b>4,471,958</b>	<b>4,573,030</b>	<b>4,804,856</b>	<b>4,951,734</b>	<b>5,202,250</b>	<b>250,516</b>	<b>4.8%</b>
Fringe benefits/taxes related to payraises					115,918			
Expenditures excluding fringe benefits/taxes related to payraises					4,835,816			
<b>Utility Fund</b>								
Administrative				378,452	386,913	418,000	31,087	7.4%
Electric				490,271	469,504	572,000	102,496	17.9%
Water				640,798	634,418	686,000	51,582	7.5%
Sewer				592,256	591,972	606,000	14,028	2.3%
<b>Total Utility Fund</b>	<b>2,129,456</b>	<b>2,230,156</b>	<b>2,069,165</b>	<b>2,101,777</b>	<b>2,082,807</b>	<b>2,282,000</b>	<b>199,193</b>	<b>8.7%</b>
Fringe benefits/taxes related to payraises					29,631			
Expenditures excluding fringe benefits/taxes related to payraises					2,053,176			

City of Abbeville  
Sales tax for payraises  
As of June 30, 2020

Sales Tax collected - cash basis		
2019		92,291
YTD 2020		<u>706,778</u>
		799,069
Salaries/benefits paid -		
1st qtr 2020	282,189	
2nd qtr 2020	<u>273,000</u>	
		555,189
balance available as of June 30, 2020		<u><u>243,880</u></u>

**CITY OF ABBEVILLE**  
**TREND ANALYSIS OF JUNE 30th CASH BALANCES**

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
2014 Sales Tax Rev Bonds Debt Serv	34,995	34,715	34,412	34,170	34,103
2016 Revenue Bonds Debt Serv Fund	<u>29,487</u>	<u>29,215</u>	<u>8,577</u>	<u>8,298</u>	<u>2,321</u>
<b>TOTALS</b>	<u>4,751,142</u>	<u>5,091,086</u>	<u>6,472,741</u>	<u>6,181,253</u>	<u>6,538,251</u>
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	<u>229,692</u>	<u>227,095</u>	<u>204,317</u>	<u>202,079</u>	<u>192,538</u>
	<u>4,751,142</u>	<u>5,091,086</u>	<u>6,472,741</u>	<u>6,181,253</u>	<u>6,538,251</u>