



## FINANCE COMMITTEE MEETING

August 06, 2019 at 5:15 PM

Council Meeting Room, 101 North State Street, Abbeville,  
Louisiana 70510

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### AGENDA

NOTICE POSTED: August 5, 2019 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. 1. To receive the 2nd Quarter update of the budget.
2. 2. To discuss the projections of the new sales tax.

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, 2019**

|                              | <u>2016<br/>Actual</u> | <u>2017<br/>Actual</u> | <u>2018<br/>Actual</u> | <u>2019<br/>Actual</u> | <u>2019<br/>Budgeted</u> | <u>Variance</u>  | <u>%</u> |
|------------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|------------------|----------|
| Sales Tax Revenue            |                        |                        |                        |                        |                          |                  |          |
| Capital Outlay Fund 1/2 cent | 693,600                | 729,542                | 747,994                | 706,777                | 715,000                  | (8,223)          |          |
| Rededicated Fund 1/2 cent    | 693,600                | 729,542                | 747,994                | 706,777                | 715,000                  | (8,223)          |          |
| Quarter Cent Fund 1/4 cent   | 346,800                | 364,771                | 373,997                | 353,389                | 357,500                  | (4,111)          |          |
| Total Sales Tax Revenue      | <u>1,734,000</u>       | <u>1,823,855</u>       | <u>1,869,985</u>       | <u>1,766,943</u>       | <u>1,787,500</u>         | <u>(20,557)</u>  | -1.2%    |
| Water Revenue                | <u>823,240</u>         | <u>874,673</u>         | <u>955,787</u>         | <u>902,535</u>         | <u>930,000</u>           | <u>(27,465)</u>  | -3.0%    |
| Sewer Revenue                | <u>811,332</u>         | <u>853,736</u>         | <u>929,965</u>         | <u>886,847</u>         | <u>912,500</u>           | <u>(25,653)</u>  | -2.8%    |
| Electric Sales Revenue       | <u>1,875,571</u>       | <u>1,838,550</u>       | <u>1,946,274</u>       | <u>1,833,617</u>       | <u>2,087,500</u>         | <u>(253,883)</u> | -12.2%   |
| KWH Sold                     | 59,693,310             | 58,386,739             | 60,230,498             | 57,819,496             |                          |                  | -4.0%    |

**City of Abbeville**  
**Departmental Payroll Budget Analysis**  
**For the Six Months Ended June 30, 2019**

|                                       | 2016<br>Actual<br>Payroll | 2017<br>Actual<br>Payroll | 2018<br>Actual<br>Payroll | 2019<br>Actual<br>Payroll | 2019<br>Budgeted<br>Payroll | Variance      | %<br>Variance |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|---------------|---------------|
| <b>General Fund</b>                   |                           |                           |                           |                           |                             |               |               |
| City Court/City Marshal               | 47,036                    | 47,624                    | 48,119                    | 48,687                    | 50,000                      | 1,313         | 2.6%          |
| City Court/City Marshal - O/T         | 1,802                     | 1,802                     | 1,802                     | 1,802                     | 2,000                       | 198           | 9.9%          |
| Mayor                                 | 33,500                    | 33,500                    | 33,500                    | 33,500                    | 33,500                      | -             | 0.0%          |
| Council                               | 39,163                    | 39,163                    | 39,163                    | 39,163                    | 39,250                      | 87            | 0.2%          |
| Airport                               | 10,000                    | 10,000                    | 10,000                    | 10,000                    | 11,000                      | 1,000         | 9.1%          |
| General Admin                         | 81,204                    | 83,567                    | 86,121                    | 89,223                    | 87,750                      | (1,473)       | -1.7%         |
| Main Street                           | 17,529                    | 18,045                    | 18,565                    | 19,085                    | 18,500                      | (585)         | -3.2%         |
| Tax and License                       | 30,666                    | 32,802                    | 34,642                    | 35,682                    | 35,000                      | (682)         | -1.9%         |
| Civil Service                         | 8,936                     | 8,900                     | 7,037                     | 7,374                     | 7,500                       | 126           | 1.7%          |
| Police Chief                          | 27,760                    | 27,760                    | 27,760                    | 27,760                    | 27,750                      | (10)          | 0.0%          |
| Police                                | 533,902                   | 518,721                   | 521,210                   | 491,373                   | 555,000                     | 63,627        | 11.5%         |
| Police - O/T                          | 152,638                   | 165,873                   | 151,441                   | 182,350                   | 157,500                     | (24,850)      | -15.8%        |
| Fire                                  | 650,874                   | 679,318                   | 690,927                   | 705,016                   | 700,000                     | (5,016)       | -0.7%         |
| Fire - O/T                            | 152,171                   | 149,273                   | 157,800                   | 153,373                   | 150,000                     | (3,373)       | -2.2%         |
| Street                                | 142,268                   | 142,926                   | 143,779                   | 146,122                   | 152,500                     | 6,378         | 4.2%          |
| Street - O/T                          | 17,400                    | 18,934                    | 19,483                    | 31,291                    | 17,500                      | (13,791)      | -78.8%        |
| Youth Recreation                      | 32,195                    | 19,410                    | 14,770                    | 15,111                    | 15,000                      | (111)         | -0.7%         |
| Parks                                 | 25,120                    | 23,051                    | 37,716                    | 39,532                    | 40,000                      | 468           | 1.2%          |
| Parks - O/T                           | 3,354                     | 2,120                     | 1,656                     | 4,077                     | 2,500                       | (1,577)       | -63.1%        |
| <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>2,102,250</b>            | <b>21,729</b> | <b>1.0%</b>   |
| <b>Utility Fund</b>                   |                           |                           |                           |                           |                             |               |               |
| Administrative                        | 160,417                   | 166,123                   | 167,316                   | 162,497                   | 172,500                     | 10,003        | 5.8%          |
| Administrative - O/T                  | 30,246                    | 31,190                    | 33,299                    | 26,671                    | 30,000                      | 3,329         | 11.1%         |
| Electric                              | 180,392                   | 187,656                   | 178,389                   | 149,545                   | 182,500                     | 32,955        | 18.1%         |
| Electric - O/T                        | 40,068                    | 32,346                    | 34,277                    | 29,956                    | 32,500                      | 2,544         | 7.8%          |
| Water                                 | 163,520                   | 174,236                   | 181,269                   | 187,500                   | 185,000                     | (2,500)       | -1.4%         |
| Water - O/T                           | 42,558                    | 46,678                    | 49,512                    | 54,004                    | 47,500                      | (6,504)       | -13.7%        |
| Sewer                                 | 127,195                   | 133,221                   | 132,461                   | 140,380                   | 137,500                     | (2,880)       | -2.1%         |
| Sewer - O/T                           | 45,904                    | 42,007                    | 47,572                    | 47,638                    | 45,000                      | (2,638)       | -5.9%         |
| <b>Total Utility Fund Departments</b> | <b>790,300</b>            | <b>813,457</b>            | <b>824,095</b>            | <b>798,191</b>            | <b>832,500</b>              | <b>34,309</b> | <b>4.1%</b>   |
| <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>2,934,750</b>            | <b>56,038</b> | <b>1.9%</b>   |

**City of Abbeville**  
**Departmental Expenditures Budget Analysis**  
**For the Six Months Ended June 30, 2019**

|  | 2016<br>Actual<br>Expenditures | 2017<br>Actual<br>Expenditures | 2018<br>Actual<br>Expenditures | 2019<br>Actual<br>Expenditures | 2019<br>Budgeted<br>Expenditures | Variance               | %<br>Variance       |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------------------|------------------------|---------------------|
| <b>General Fund</b>                    |                                |                                |                                |                                |                                  |                        |                     |
| City Court/City Marshal                | 148,260                        | 145,999                        | 147,989                        | 156,786                        | 162,500                          | 5,714                  | 3.5%                |
| Mayor/Council                          | 136,302                        | 135,807                        | 136,245                        | 137,193                        | 145,000                          | 7,807                  | 5.4%                |
| General Admin                          | 419,241                        | 398,749                        | 453,687                        | 483,200                        | 456,000                          | (27,200)               | -6.0%               |
| Tax and License                        | 49,959                         | 56,635                         | 61,573                         | 62,684                         | 60,000                           | (2,684)                | -4.5%               |
| Civil Service                          | 15,499                         | 22,346                         | 10,537                         | 13,667                         | 17,500                           | 3,833                  | 21.9%               |
| General Government                     | <u>769,261</u>                 | <u>759,536</u>                 | <u>810,031</u>                 | <u>853,530</u>                 | <u>841,000</u>                   | <u>(12,530)</u>        | <u>-1.5%</u>        |
| Police Department                      | 1,474,774                      | 1,511,501                      | 1,465,216                      | 1,526,022                      | 1,577,000                        | 50,978                 | 3.2%                |
| Fire Department                        | 1,532,232                      | 1,563,116                      | 1,599,418                      | 1,702,583                      | 1,612,500                        | (90,083)               | -5.6%               |
| Street Department                      | 525,704                        | 498,349                        | 553,769                        | 563,678                        | 555,000                          | (8,678)                | -1.6%               |
| Parks and Recreation Department        | <u>149,921</u>                 | <u>139,456</u>                 | <u>155,124</u>                 | <u>159,043</u>                 | <u>151,500</u>                   | <u>(7,543)</u>         | <u>-5.0%</u>        |
| <b>Total General Fund Expenditures</b> | <u><u>4,451,892</u></u>        | <u><u>4,471,958</u></u>        | <u><u>4,583,558</u></u>        | <u><u>4,804,856</u></u>        | <u><u>4,737,000</u></u>          | <u><u>(67,856)</u></u> | <u><u>-1.4%</u></u> |
| <b>Utility Fund</b>                    |                                |                                |                                |                                |                                  |                        |                     |
| Administrative                         | 371,181                        | 387,720                        | 374,243                        | 378,452                        | 400,000                          | 21,548                 | 5.4%                |
| Electric                               | 577,575                        | 538,530                        | 494,413                        | 490,271                        | 532,500                          | 42,229                 | 7.9%                |
| Water                                  | 603,946                        | 630,118                        | 600,858                        | 640,798                        | 645,500                          | 4,702                  | 0.7%                |
| Sewer                                  | <u>576,754</u>                 | <u>673,788</u>                 | <u>599,651</u>                 | <u>592,256</u>                 | <u>582,500</u>                   | <u>(9,756)</u>         | <u>-1.7%</u>        |
| <b>Total Utility Fund Expenditures</b> | <u><u>2,129,456</u></u>        | <u><u>2,230,156</u></u>        | <u><u>2,069,165</u></u>        | <u><u>2,101,777</u></u>        | <u><u>2,160,500</u></u>          | <u><u>58,723</u></u>   | <u><u>2.7%</u></u>  |

CITY OF ABBEVILLE  
TRENDS ANALYSIS OF JUNE 30th CASH BALANCES

Account Title

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