

**CITY OF SCOTT**  
**Louisiana**

**BUDGET**  
**YEAR ENDED JUNE 30, 2026**

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**AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2025**

**CITY OF SCOTT**  
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The Honorable Jan-Scott Richard, Mayor,  
and Members of the City Council  
City of Scott, Louisiana

I submit to you the budget for the fiscal year 2026, beginning July 1, 2025. This budget satisfies the legal requirement of filing as set forth under R.S. 39:1316 since the consolidated budget statement uses the uniform revenue and expenditure classifications and includes information similar to the information required by the form Annual Report on the Budget. This budget represents a continuation of present service levels. The budget is fiscally conservative and expenditures are budgeted within anticipated revenues. The budget documents attached include anticipated revenues and expenditures for the General Fund, 6-22-68 Sales Tax Fund, 4-1-84 Sales Tax Fund, TIF District Sales Tax Fund, 2023 Sales Tax Fund, Hotel Motel Sales Tax Fund Debt Service Fund, Capital Projects Fund, ARP Capital Projects, and the Utility Fund. Also attached is a Capital Outlay Budget Request, which includes items for all funds. Additionally, the documents provide significant information on the various programs of the City. There are certain significant aspects of the budget which are detailed below:

#### **SALARY INCREASES :**

Expenditures have been increased or decreased over/under the previous year on a line-item basis for each revenue source and expenditure function. Salaries for all employees have been budgeted for a 2% cost of living increase at a total cost to the City of Scott of \$ 63,613

#### **CAPITAL OUTLAY:**

The budget includes a capital outlay request of numerous items listed on Pages 5 and 6 of the budget document totaling \$ 20,289,820 .

**UTILITY FUND:**

Utility expenses have been increased or decreased over/under the prior year on a line - item basis. Effective July 1, 2025, the water and sewer utility rates will be increased as per the chart below. The base rate for the gas charges has not been changed. The monthly gas fuel adjustment charge fluctuates with fuel costs and are expected to be approximately the same as FYE 2025 since the usage and number of customers are anticipated to be the same.

Garbage rates and the related garbage collection expenses are anticipated to fluctuate based upon the collection charges by the City's garbage provider. The number of customers are anticipated to be the same in all utility departments.

Effective Rates (7/1/2025)			
Commercial Rate:		Residential Rate:	
		Base Rate	Per CCF or Gallon
Gas department		7.50	Fuel adjustment charge based on fuel cost
Water department	\$23.46 for 1st 3,000 gallons \$8.81 per 1,000 gal. over 3,000 gallons	\$14.93 for 1st 2,500 gallons	\$8.81 per 1,000 gal. over 2,500 gallons
Sewer department	\$16.81 for 1st 3,000 gallons \$8.00 per 1,000 gal. over 3,000 gallons	\$12.80 for 1st 2,500 gallons	\$8.00 per 1,000 gal. over 2,500 gallons

I have attempted to present a budget to you in a fashion and to a detail that will be helpful in your formulating a financial plan for the ensuing budget year. I will be available for any information or help that you may need in interpreting specific items of the budget. Additionally, should your consideration and the public hearing result in adjustments to this document, I am prepared to incorporate these into this document.

Sincerely,

Shelley M. Gautreau  
City Clerk

**CITY OF SCOTT, LOUISIANA**  
**CONSOLIDATED BUDGET**  
June 30, 2026

	2024 Actual	2025 Estimated	2026 Budget	General Fund	Sales Tax Funds	Debt Service Funds	Capital Projects Funds	(ARP) Capital Projects	Utility Fund
<b>Revenues:</b>									
Taxes	\$ 11,847,916	\$ 15,131,478	\$ 14,624,050	\$ 1,174,050	\$ 13,450,000	\$ -	\$ -	\$ -	\$ -
Licenses and permits	796,638	574,942	599,325	599,325	-	-	-	-	-
Intergovernmental	841,460	1,276,660	5,802,739	1,128,357	4,674,382	-	-	-	-
Charges for services	4,160,569	4,417,515	4,697,988	-	-	-	-	-	4,697,988
Fines and forfeits	442,981	566,754	500,000	500,000	-	-	-	-	-
Miscellaneous	759,386	621,564	469,300	227,000	227,800	2,000	-	-	12,500
Total operating revenues	18,848,950	22,588,913	26,693,402	3,628,732	18,352,182	2,000	-	-	4,710,488
<b>Expenditures:</b>									
General government	1,843,203	1,587,412	1,605,881	1,455,736	150,145	-	-	-	-
Public safety -									
Police	3,672,768	3,845,923	4,073,139	4,073,139	-	-	-	-	-
Civil Service	3,822	5,745	5,820	5,820	-	-	-	-	-
Fire	927,897	947,999	957,464	-	957,464	-	-	-	-
Highways and streets	1,860,749	1,992,029	2,128,236	1,403,354	724,882	-	-	-	-
Culture and recreation	632,556	633,183	641,950	641,950	-	-	-	-	-
Debt service									
Principal	1,754,143	1,909,055	2,093,284	-	664,084	1,429,200	-	-	-
Interest and issuance costs	642,530	588,642	553,969	-	-	553,969	-	-	-
Capital outlay - governmental	4,750,703	3,721,451	10,499,509	2,102,080	8,397,429	-	-	-	-
Utility Fund expenses	3,831,816	4,030,487	4,175,634	-	-	-	-	-	4,175,634
Total operating expenses	19,920,187	19,261,926	26,734,886	9,682,079	10,894,004	1,983,169	-	-	4,175,634
Operating income (loss)	(1,071,237)	3,326,987	(41,484)	(6,053,347)	7,458,178	(1,981,169)	-	-	534,854
<b>Nonoperating revenues (expenses):</b>									
State grant	-	28,000	22,000	-	-	-	-	-	22,000
Interest income	70,838	65,517	63,500	-	-	-	-	-	63,500
Loss on sale of assets	-	-	-	-	-	-	-	-	-
Interest expense	(19,424)	(1,293)	(10,000)	-	-	-	-	-	(10,000)
Nonemployer pension contribution	8,437	1,700	1,700	-	-	-	-	-	1,700
Total nonoperating revenues									
(expenses)	59,851	93,924	77,200	-	-	-	-	-	77,200
Income (loss) before capital contributions and transfers	(1,011,386)	3,420,911	35,716	(6,053,347)	7,458,178	(1,981,169)	-	-	612,054
<b>Other financing sources (uses):</b>									
Sale of capital assets	50,148	-	-	-	-	-	-	-	-
Bond/lease proceeds	418,263	649,602	1,000,080	-	1,000,080	-	-	-	-
Transfers in	14,581,592	9,006,509	8,295,164	5,312,080	-	1,983,084	-	-	1,000,000
Transfers out	(14,581,592)	(9,006,509)	(8,295,164)	-	(5,744,819)	-	-	-	(2,550,345)
Total other financing sources (uses)	468,411	649,602	1,000,080	5,312,080	(4,744,739)	1,983,084	-	-	(1,550,345)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (before capital contributions)	(542,975)	4,070,513	1,035,796	(741,267)	2,713,439	1,915	-	-	(938,291)
Capital contributions	2,125,431	623,283	4,127,763	-	-	-	-	-	4,127,763
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (after capital contributions)	1,582,456	4,693,796	5,163,559	(741,267)	2,713,439	1,915	-	-	3,189,472
<b>Fund balances/retained earnings, beginning</b>	25,784,610	27,367,066	32,060,862	1,778,940	10,103,911	608,678	-	-	19,569,333
<b>Fund balances/retained earnings, ending</b>	\$ 27,367,066	\$ 32,060,862	\$ 37,224,421	\$ 1,037,673	\$ 12,817,350	\$ 610,593	\$ -	\$ -	\$ 22,758,805

**CITY OF SCOTT, LOUISIANA**  
**Capital Outlay Budget Request**  
**June 30, 2026**

Page 5

Description of Capital Item	Functional Department	Cost	Method of Financing	Completi Date	Project/Outlay Justification	Board Action
<b><u>General Fund</u></b>						
1 City Hall Improvements- Sound System & Roof Repair	Gen. Govt.	60,000	General Fund Lace	6/30/26	Improve efficiency	Requested
2 Event Center Sound System & Floor Repair	Gen. Govt.	<u>37,500</u>	General Fund	6/30/26	Improve efficiency	Requested
<b>Total general government</b>		<u>97,500</u>				
<b><u>Public safety:</u></b>						
<b>Police:</b>						
3 Perimeter Fence	Police	30,000	General Fund	6/30/26	Citizens' safety	Requested
4 Equipment	Police	50,000	Lace	6/30/26	Citizens' safety	Requested
5 Cannon Copier	Police	<u>10,000</u>	General Fund	6/30/26	Citizens' safety	Requested
<b>Total public safety</b>		<u>90,000</u>				
<b><u>Culture and tourism:</u></b>						
6 LCVC Grant-Scott Park Mural, Education Stations @ VMR	Gen Govt.	15,000	General Fund LCVC Grant	6/30/26	Availability to citizens	Requested
7 LGAP Grant-Improvements-	Gen Govt.	50,000	General Fund LGAP Grant	6/30/26	Availability to citizens	Requested
8 Pocket Park/Veteran's Memorial Museum - Phase II	Gen. Govt.	350,000	General Fund	6/30/26	Availability to citizens	Requested
9 Scott Park Improvements Concept Design(1.3mil)--BMX (\$500k)	Gen. Govt.	1,500,080	23 Bond Proceeds: \$1,000,080 LCG-BMX 500,000	6/30/26	Availability to citizens	Requested
<b>Total culture and tourism</b>		<u>1,915,080</u>				
<b>TOTAL GENERAL FUND</b>		<u><b>2,102,580</b></u>				

**CITY OF SCOTT, LOUISIANA**  
**Capital Outlay Budget Request (Continued)**  
**June 30, 2025**

Description of Capital Item		Functional Department	Cost	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
<b><u>Sales Tax Funds/Capital Projects Fund</u></b>							
<b><u>Streets and drainage:</u></b>							
10	Blacktopping Overlay- (const. & eng.) Old Spanish Trail to Cameron Street Add'l Blacktopping Overlay Rue des Amis	Street	684,300	2023 Sales Tax	6/30/26	Street safety	Requested
11	Lions Club Ext.	Street	300,000	2023 Sales Tax	6/30/26	Street safety	Requested
12	N. Frontage Road Overlay (Park West Rd. to Mills Rd.)	Street	975,000	Capital Outlay 1968 Sales Tax	6/30/26	Street safety	Requested
13	Bridge Replacement (Delhomme Ave/W. Willow) City match \$853,000	Street	3,178,000	Capital Outlay 1968 Sales Tax	6/30/26	Street safety	Requested
14	LA Hwy 93/Renaud Roundabouts City match (\$264,500)	Street	1,058,801	Capital Outlay 1968 Sales Tax	6/30/26	Street safety	Requested
15	Delhomme Avenue Sidewalk Project City Match (\$137,500)	Street	550,000	DOTD Grant 1968 Sales Tax	6/30/26	Street safety	Requested
16	St. Mary St. Sidewalks	Street	484,624	1968 Sales Tax	6/30/26	Street safety	Requested
17	Public Works-- Trailer, Bucket Truck, Covered Storage	Street	177,000	1984 Sales Tax	6/30/26	Street safety	Requested
18	Eraste Landry Extension -Eng. For Design City Match \$137,916 25% match	Street	551,664	Capital Outlay 1968 Sales Tax	6/30/26	Street safety	Requested
19	Recreational Trail Program City Match (\$50,000)	Street	438,040	TIF Sales Tax	6/30/26	Street safety	Requested
<b>TOTAL STREETS AND DRAINAGE DEPARTMENT</b>			<b><u>8,397,429</u></b>				
<b>TOTAL GOVERNMENTAL FUNDS</b>			<b><u>10,500,009</u></b>				
<b><u>Utility Fund Projects</u></b>							
20	Apollo Rd. Ph II & III Utilities City Match \$1,267,281	Water & Sewer	4,127,763	Capital Outlay	6/30/26	Street safety	Requested
21	Sewer Rehab-Pump Station, Sewer Plant Repairs Scada System Upgrade	Sewer	275,000	Utility	6/30/26	Improve efficiency	Requested
22	Sewer Plant Upgrades/New Sewer Plant Design	Sewer	1,207,248	LDEQ Loan	6/30/26	Improve efficiency	Requested
23	Lions Club Rd. Pump Station	Sewer	2,407,300	LDEQ Loan	6/30/26	Improve efficiency	Requested
24	Lions Club Rd. Pump Station Force Main	Sewer	1,572,500	LDEQ Loan	6/30/26	Improve efficiency	Requested
25	Apollo Rd. Pump Station Force Main	Sewer	<u>200,000</u>	LDEQ Loan	6/30/26	Improve efficiency	Requested
<b>Total Utility Fund Projects</b>			<b>9,789,811</b>				
<b>Total capital outlay paid by Governmental funds</b>			<b><u>10,500,009</u></b>				
<b>TOTAL Capital Outlay</b>			<b>20,289,820</b>				

**CITY OF SCOTT, LOUISIANA**  
**GENERAL FUND**  
**BUDGET**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			%
	2024	2025	2026	%
	Actual	Estimated	Budget	Change
<b>Revenues:</b>				
Taxes	\$ 1,102,042	\$ 1,167,592	\$ 1,174,050	0.55%
Licenses and permits	520,471	574,942	599,325	4.24%
Intergovernmental	534,029	533,475	1,128,357	111.51%
Fines and forfeits	442,981	566,754	500,000	-11.78%
Miscellaneous	<u>227,494</u>	<u>175,365</u>	<u>227,000</u>	<u>29.44%</u>
Total revenues	<u>2,827,017</u>	<u>3,018,128</u>	<u>3,628,732</u>	<u>20.23%</u>
<b>Expenditures:</b>				
General government	1,418,696	1,436,895	1,455,736	1.31%
Public safety -				
Police	3,672,768	3,845,923	4,073,139	5.91%
Civil Service	3,822	5,745	5,820	1.31%
Highways and streets	1,193,404	1,314,928	1,403,354	6.72%
Culture and recreation	632,556	633,183	641,950	1.38%
Capital outlay	<u>599,523</u>	<u>513,669</u>	<u>2,102,080</u>	<u>309.23%</u>
Total expenditures	<u>7,520,769</u>	<u>7,750,343</u>	<u>9,682,079</u>	<u>24.92%</u>
Deficiency of revenues over expenditures	<u>(4,693,752)</u>	<u>(4,732,215)</u>	<u>(6,053,347)</u>	<u>27.92%</u>
<b>Other financing sources:</b>				
Sale of capital assets	14,148	-	-	#DIV/0!
Transfers in	<u>4,279,158</u>	<u>5,250,000</u>	<u>5,312,080</u>	1.18%
Total other financing sources	<u>4,293,306</u>	<u>5,250,000</u>	<u>5,312,080</u>	<u>1.18%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(400,446)	517,785	(741,267)	<u>-243.16%</u>
Fund balance beginning	<u>1,661,601</u>	<u>1,261,155</u>	<u>1,778,940</u>	
Fund balance ending	<u>\$ 1,261,155</u>	<u>\$ 1,778,940</u>	<u>\$ 1,037,673</u>	



**CITY OF SCOTT, LOUISIANA**  
**GENERAL FUND**  
**REVENUE SUMMARY**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024 Actual	2025 Estimated	2026 Budget	
<b>Taxes:</b>				
Ad valorem	\$ 431,230	\$ 436,137	\$ 437,000	0.20%
<b>Franchise-</b>				
Electric	590,356	637,810	658,500	3.24%
Natural gas	32,490	47,758	30,000	-37.18%
Cable TV/telephone	46,516	43,887	46,550	6.07%
Telephone - internet	1,450	2,000	2,000	0.00%
Total taxes	<u>1,102,042</u>	<u>1,167,592</u>	<u>1,174,050</u>	<u>0.55%</u>
<b>Licenses and permits:</b>				
Liquor and beer licenses	17,820	17,580	17,800	1.25%
Occupational licenses	45,775	46,775	46,075	-1.50%
Insurance occupational licenses	216,094	222,107	225,000	1.30%
Building permits	123,652	165,221	185,450	12.24%
Electrical permits	19,104	32,475	40,000	23.17%
Other permits	98,026	90,784	85,000	-6.37%
Total licenses and permits	<u>520,471</u>	<u>574,942</u>	<u>599,325</u>	<u>4.24%</u>
<b>Intergovernmental:</b>				
Federal grant - FEMA (hurricane exp. reimb.)	14,405	-	-	#DIV/0!
Intergovernmental Agreement with LCG-BMX	-	-	500,000	#DIV/0!
State of Louisiana -	241,507	216,941	300,600	38.56%
Local -	278,117	316,534	327,757	3.55%
Total intergovernmental	<u>534,029</u>	<u>533,475</u>	<u>1,128,357</u>	<u>111.51%</u>

**CITY OF SCOTT, LOUISIANA**  
**GENERAL FUND**  
**REVENUE SUMMARY (CONTINUED)**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024 Actual	2025 Estimated	2026 Budget	
<b>Fines and forfeits:</b>				
Fines and court costs - regular	187,332	251,233	225,000	-10.44%
Fines and court costs - LACE	<u>255,649</u>	<u>315,521</u>	<u>275,000</u>	<u>-12.84%</u>
Total fines and forfeits	<u>442,981</u>	<u>566,754</u>	<u>500,000</u>	<u>-11.78%</u>
 <b>Miscellaneous:</b>				
Interest	39,072	35,676	32,000	-10.30%
Other sources	42,931	23,890	10,000	-58.14%
Begnaud House inventory sales	16,041	6,766	8,500	25.63%
Begnaud House event admissions	5,325	8,375	8,000	-4.48%
Rental income - Scott Event Center	56,225	53,000	57,500	8.49%
Chamber of Commerce Income	-	14,701	11,000	-25.18%
Veterans Memorial	62,900	8,700	45,000	417.24%
Sale of assets	-	7,257	5,000	0.00%
Scott Park Income	<u>5,000</u>	<u>17,000</u>	<u>50,000</u>	<u>100.00%</u>
Total miscellaneous	<u>227,494</u>	<u>175,365</u>	<u>227,000</u>	<u>29.44%</u>
 Total revenues	<u>\$ 2,827,017</u>	<u>\$ 3,018,128</u>	<u>\$ 3,628,732</u>	<u>20.23%</u>

**CITY OF SCOTT, LOUISIANA**  
**GENERAL FUND**  
**EXPENDITURE SUMMARY**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024 Actual	2025 Estimated	2026 Budget	
General government:				
Mayor and council salaries	\$ 171,082	\$ 174,504	\$ 174,504	0.00%
Other salaries	190,413	183,856	187,090	1.76%
Cost of Living Increase	2.0% -	-	7,242	100.00%
Payroll taxes	7.65% 27,603	27,508	28,953	5.25%
Municipal employee retirement	13.50% 40,206	37,718	36,433	-3.41%
Accounting and audit fees	42,865	50,660	50,000	-1.30%
Advertising and publications	29,383	31,693	30,000	-5.34%
Alarm	-	480	480	0.00%
Bank charges	-	1,013	900	-11.15%
Christmas in Scott / 4th of July	-	4,201	5,000	19.02%
Collection fees	10,364	8,000	8,500	6.25%
Computer services	15,931	17,327	17,500	1.00%
Cultural activities	8,385	-	-	
Drug testing/counseling	-	1,253	10,975	775.90%
Dues and conventions	9,629	11,559	13,500	16.79%
Election Expense	-	-	10,000	#DIV/0!
General insurance	50,678	94,042	78,686	-16.33%
Group insurance	42,573	46,759	45,608	-2.46%
Janitorial	-	9,600	9,600	0.00%
Le Jumelage de Scott	-	2,601	2,600	-0.04%
Legal/Consulting fees	276,883	187,061	200,000	6.92%
Miscellaneous	6,205	100	100	0.00%
Municode annual fee w/supplements	-	4,500	4,500	0.00%
Office car expense	-	27,136	30,000	10.55%
Office supplies	66,106	58,966	65,000	10.23%
Prayer Day expenses	-	901	900	-0.11%
Public Relations	781	287	500	74.22%
Repairs and maintenance	60,277	42,765	45,000	5.23%
Scott business appreciation	3,513	4,940	4,500	-8.91%
Telephone and utilities	27,212	19,382	22,000	13.51%
Uniforms	1,011	2,707	2,800	3.44%
Total administrative	1,081,100	1,051,519	1,092,871	3.93%
Code department-				
Salaries	147,207	150,500	150,500	0.00%
Cost of Living Increase	2.0% -	-	3,010	100.00%
Payroll taxes	7.85% 11,001	11,448	12,050	5.26%
Retirement	13.50% 21,928	20,786	19,871	-4.40%
Group insurance	12,761	15,919	17,434	9.52%
Building permits	142,960	183,025	155,000	-15.31%
Training	1,739	3,698	5,000	35.21%
Total code department	337,596	385,376	362,865	-5.84%
Total general government	1,418,696	1,436,895	1,455,736	1.31%

**CITY OF SCOTT, LOUISIANA**  
**GENERAL FUND**  
**EXPENDITURE SUMMARY (CONTINUED)**  
**YEAR ENDED JUNE 30, 2026**

		Year Ended June 30,			% Change
		2024 Actual	2025 Estimated	2026 Budget	
Public safety:					
Police -					
Salaries--police staff		1,640,501	1,334,345	1,362,147	2.08%
Staff Salaries increase	2.0%	-	-	32,403	#DIV/0!
Salary--Chief		101,930	110,278	121,236	9.94%
School resource officers		-	272,312	312,757	14.85%
Clerk of Court salaries		2,315	4,000	4,000	0.00%
LACE salaries		39,600	47,700	50,000	4.82%
Overtime salaries		69,780	62,745	70,000	11.56%
On-behalf payments		181,553	200,814	223,200	11.15%
Payroll taxes	7.85%	157,523	155,499	162,115	4.25%
Retirement	33.48%	552,239	599,851	637,817	6.33%
Advertising		360	3,000	3,000	0.00%
Air card		-	14,500	14,500	0.00%
Auto allowance		9,600	9,600	9,600	0.00%
Auto expense (fuel)		91,747	93,000	90,000	-3.23%
Computer services		91,732	108,000	90,000	-16.67%
Drug testing/Hep B vaccinations		-	3,921	5,000	27.52%
Dues and subscriptions		16,119	28,400	28,400	0.00%
Firearms and ammunition		8,470	9,000	9,000	0.00%
General insurance		229,479	265,342	265,000	-0.13%
Group insurance		244,212	218,068	307,264	40.90%
Hazard material/Coroner		-	7,000	7,000	0.00%
Janitorial		-	21,000	21,000	0.00%
Legal Fees		-	600	5,000	733.33%
Miscellaneous		416	1,000	1,000	0.00%
Office equipment repair and maintenance		43,253	30,000	30,000	0.00%
Office supplies		14,517	13,000	13,000	0.00%
Repairs and maintenance (auto)		74,008	93,019	80,000	-14.00%
Supplies - Detectives division		-	2,000	2,000	0.00%
Tower charges		-	2,700	2,700	0.00%
Training, lodging, and travel		11,686	18,253	18,000	-1.39%
Uniforms - police office personnel		-	4,000	4,000	0.00%
Uniforms and supplies		23,973	46,150	25,000	-45.83%
Telephone and Utilities		67,755	66,826	67,000	0.26%
Total police		3,672,768	3,845,923	4,073,139	5.91%
Civil service-					
Contract services		3,672	3,745	3,820	2.00%
Office expense/advertising		150	2,000	2,000	0.00%
Total civil service		3,822	5,745	5,820	1.31%
Total public safety		\$ 3,676,590	\$ 3,851,668	\$ 4,078,959	5.90%

**CITY OF SCOTT, LOUISIANA**  
**GENERAL FUND**  
**EXPENDITURE SUMMARY (CONTINUED)**  
**YEAR ENDED JUNE 30, 2026**

		Year Ended June 30,			
		2024	2025	2026	%
		Actual	Estimated	Budget	Change
Highways and streets:					
Street department -					
Salaries		\$ 696,455	\$ 688,430	\$ 725,761	5.42%
Cost of Living Increase	2.0%	-	-	14,529	100.00%
Municipal employee retirement	13.50%	95,814	89,274	97,997	9.77%
Payroll taxes	7.85%	52,663	52,488	56,972	8.54%
Street lighting		135,395	125,056	125,000	-0.04%
General insurance		95,042	134,294	145,191	8.11%
Group insurance		88,247	91,545	105,104	14.81%
Dues and subscriptions		3,572	-	-	#DIV/0!
Grass Cutting/Condemnation		-	11,776	10,000	-15.08%
Utilities		8,779	8,528	8,500	-0.33%
Janitorial		-	6,000	6,000	0.00%
Uniforms		5,814	7,410	8,100	9.31%
Lawn Maintenance		11,623	95,077	95,100	0.02%
MPO-Acadiana Regional Commission		-	5,000	5,000	0.00%
Miscellaneous		-	50	100	100.00%
Total street department		1,193,404	1,314,928	1,403,354	6.72%
Culture and Recreation:					
Begnaud House -					
Salaries		28,357	29,372	29,064	-1.05%
Cost of Living Increase	2.0%	-	-	581	100.00%
Payroll taxes	7.85%	2,129	2,239	2,327	3.93%
Insurance		2,707	1,513	10,000	560.94%
Purchase Inventory		10,181	4,727	5,000	5.78%
Alarm		-	500	500	0.00%
Events		4,509	4,931	5,000	1.40%
Telephone and Utilities		7,857	7,610	8,000	5.12%
Computer service		-	2,988	2,000	-33.07%
Office/housekeeping supplies		4,360	2,803	1,500	-46.49%
Building and ground maintenance		56,250	4,982	4,000	-19.71%
Conferences/travel/dues		150	239	150	-37.24%
Miscellaneous		115	100	100	100.00%
Total Begnaud House		116,615	62,004	68,222	10.03%
Scott Event Center -					
Contract labor		172	180	300	66.67%
Insurance		4,784	9,581	10,800	12.72%
Repairs and maintenance		12,848	24,039	12,500	-48.00%
Utilities/Cell Allowance/Cable		14,573	11,657	11,800	1.23%
Total Scott Event Center		32,377	45,457	35,400	-22.12%

**CITY OF SCOTT, LOUISIANA**  
**GENERAL FUND**  
**EXPENDITURE SUMMARY (CONTINUED)**  
**YEAR ENDED JUNE 30, 2026**

Scott Park -				
Utilities	54,773	56,110	55,000	0.00%
Insurance	66,035	88,930	85,328	0.00%
Repairs and supplies	45,764	13,332	30,000	0.00%
Miscellaneous	-	-	-	0.00%
Contract Labor/Professional Services	-	56,000	56,000	
Improvement Note	<u>316,992</u>	<u>311,350</u>	<u>312,000</u>	<u>0.00%</u>
Total Scott Park	<u>483,564</u>	<u>525,722</u>	<u>538,328</u>	<u>100.00%</u>
Total culture and recreation	<u>632,556</u>	<u>633,183</u>	<u>641,950</u>	<u>1.38%</u>
Capital outlay:	<u>599,523</u>	<u>513,669</u>	<u>2,102,080</u>	<u>309.23%</u>
Total expenditures	<u>\$ 7,520,769</u>	<u>\$ 7,750,343</u>	<u>\$ 9,682,079</u>	<u>24.92%</u>

**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**6/22/68 SALES TAX FUND BUDGET**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			%
	2024	2025	2026	
	Actual	Estimated	Budget	Change
<b>Revenues:</b>				
Taxes	\$ 3,842,786	4,098,248	\$ 4,000,000	-2.40%
<b>Intergovernmental:</b>				
Federal grant	299,431	-	-	#DIV/0!
State Grant	-	657,644	4,464,382	100.00%
<b>Miscellaneous:</b>				
Donations	223,982	140,010	-	-100.00%
Interest	133,049	128,679	120,000	-6.74%
Total revenues	<u>4,499,248</u>	<u>5,024,581</u>	<u>8,584,382</u>	<u>70.85%</u>
<b>Expenditures:</b>				
General government	67,109	58,827	59,000	0.29%
Highways and streets	531,123	499,971	510,700	2.15%
Capital outlay	<u>3,381,414</u>	<u>2,073,194</u>	<u>6,798,089</u>	<u>227.90%</u>
Total expenditures	<u>3,979,646</u>	<u>2,631,992</u>	<u>7,367,789</u>	<u>179.93%</u>
Excess (deficiency) of revenues over expenditures	<u>519,602</u>	<u>2,392,589</u>	<u>1,216,593</u>	<u>-49.15%</u>
<b>Other financing uses:</b>				
Sale of capital assets	36,000	-	-	
Transfers in	2,900,664	-	-	#DIV/0!
Transfers out	<u>(4,906,802)</u>	<u>(1,873,830)</u>	<u>(897,013)</u>	<u>-52.13%</u>
Total other uses	<u>(1,970,138)</u>	<u>(1,873,830)</u>	<u>(897,013)</u>	<u>-52.13%</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>(1,450,536)</u>	<u>518,759</u>	<u>319,580</u>	<u>-38.40%</u>
Fund balance, beginning	<u>3,350,870</u>	<u>1,900,334</u>	<u>2,419,093</u>	
Fund balance, ending	<u>\$ 1,900,334</u>	<u>\$ 2,419,093</u>	<u>\$ 2,738,673</u>	

**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**6/22/68 SALES TAX FUND BUDGET**  
**EXPENDITURE SUMMARY**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024	2025	2026	
	Actual	Estimated	Budget	
General government:				
Sales tax collection fees	\$ 36,489	\$ 26,292	\$ 27,000	2.69%
Professional fees	30,620	32,535	32,000	-1.64%
Total general government	<u>67,109</u>	<u>58,827</u>	<u>59,000</u>	<u>0.29%</u>
Highways and streets				
Supplies and repairs	89,208	124,259	90,000	-27.57%
Herbicide program	67,631	45,087	45,700	1.36%
Channel Cleaning	-	-	-	#DIV/0!
Engineering fees, annexation, etc	<u>374,284</u>	<u>330,625</u>	<u>375,000</u>	<u>13.42%</u>
Total highways & streets	<u>531,123</u>	<u>499,971</u>	<u>510,700</u>	<u>2.15%</u>
Capital outlay:	<u>3,381,414</u>	<u>2,073,194</u>	<u>6,798,089</u>	<u>227.90%</u>
Total capital outlay	<u>3,381,414</u>	<u>2,073,194</u>	<u>6,798,089</u>	<u>227.90%</u>
Total expenditures	<u>3,979,646</u>	<u>2,631,992</u>	<u>7,367,789</u>	<u>179.93%</u>



**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**4/1/84 SALES TAX FUND BUDGET**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			%
	2024 Actual	2025 Estimated	2026 Budget	
<b>Revenues:</b>				
Taxes - sales	\$ 3,842,786	\$ 4,098,248	\$ 4,000,000	-2.40%
<b>Intergovernmental:</b>				
Local grant	8,000	19,569	10,000	100.00%
Volunteer Fire Dept - from Safer Grant	-	-	-	#DIV/0!
Other-	29,821	65,972	-	
Interest	73,570	60,404	50,000	-17.22%
Total revenues	3,954,177	4,244,193	4,060,000	-4.34%
<b>Expenditures:</b>				
<b>General government -</b>				
Sales tax collection fees	36,489	23,313	27,000	15.82%
Bond issuance costs	-	-	-	
Professional fees	29,200	38,713	32,000	-17.34%
Total general government	65,689	62,026	59,000	-4.88%
<b>Public safety -</b>				
<b>Fire:</b>				
Contract	75,000	75,000	75,000	0.00%
Telephone and supplies	3,017	3,338	4,000	19.83%
Uniforms	4,457	6,814	7,050	3.46%
Professional fees	31,850	19,000	27,975	47.24%
Salaries	645,168	638,000	613,124	-3.90%
Cost of living increase 2.0%	-	-	-	100.00%
Overtime Salaries	-	13,658	22,283	100.00%
On-behalf payments	-	19,569	21,600	10.38%
Incentive for volunteers	50,000	50,000	50,000	0.00%
Retirement - (3) Full Time 33.25%	48,548	48,163	50,124	4.07%
Payroll taxes 7.85%	46,206	47,753	51,658	8.18%
Contract labor	7,403	6,864	8,402	22.41%
Miscellaneous	66	-	100	#DIV/0!
Insurance	16,182	19,840	26,148	31.79%
Total public safety	927,897	947,999	957,464	1.00%
<b>Highways and streets -</b>				
Vehicle and equipment repairs and maint.	114,894	103,730	90,000	-13.24%
Equipment lease	21,328	73,400	124,182	69.19%
Total highways and streets	136,222	177,130	214,182	20.92%

**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**4/1/84 SALES TAX FUND BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024 Actual	2025 Estimated	2026 Budget	
Debt service:	<u>533,438</u>	<u>587,055</u>	<u>664,084</u>	<u>13.12%</u>
Capital outlay:	<u>610,314</u>	<u>705,787</u>	<u>177,000</u>	<u>-74.92%</u>
Total expenditures	<u>2,273,560</u>	<u>2,479,997</u>	<u>2,071,730</u>	<u>-16.46%</u>
Excess of revenues over expenditures	<u>1,680,617</u>	<u>1,764,196</u>	<u>1,988,270</u>	<u>12.70%</u>
Other financing sources uses:				
Proceeds from bond	418,263	649,602	1,000,080	0.00%
Transfers in	1,077,020	-	-	100.00%
Transfers out	<u>(2,472,686)</u>	<u>(3,221,534)</u>	<u>(3,219,343)</u>	<u>-0.07%</u>
Total other sources (uses)	<u>(977,403)</u>	<u>(2,571,932)</u>	<u>(2,219,263)</u>	<u>-13.71%</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	703,214	(807,736)	(230,993)	<u>-71.40%</u>
Fund balance, beginning	<u>903,054</u>	<u>1,606,268</u>	<u>798,532</u>	
Fund balance, ending	<u>\$ 1,606,268</u>	<u>\$ 798,532</u>	<u>\$ 567,539</u>	

**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**TIF DISTRICT SALES TAX FUND BUDGET**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024	2025	2026	
	Actual	Estimated	Budget	
<b>Revenues:</b>				
Taxes - sales	\$ 1,470,163	\$ 1,802,625	\$ 1,500,000	-16.79%
Licenses and permits	276,167	-	-	#DIV/0!
State grants	-	-	200,000	
Interest	<u>49,774</u>	<u>43,057</u>	<u>40,000</u>	<u>-7.10%</u>
Total revenues	<u>1,796,104</u>	<u>1,845,682</u>	<u>1,740,000</u>	<u>-5.73%</u>
<b>Expenditures:</b>				
General government	285,056	10,222	10,000	-2.17%
Capital outlay	<u>159,452</u>	<u>73,185</u>	<u>438,040</u>	<u>498.54%</u>
Total expenditures	<u>444,508</u>	<u>83,407</u>	<u>448,040</u>	<u>437.17%</u>
Excess of revenues over expenditures	<u>1,351,596</u>	<u>1,762,275</u>	<u>1,291,960</u>	<u>-26.69%</u>
<b>Transfers in (out):</b>				
Transfers out	<u>(3,718,914)</u>	<u>(745,995)</u>	<u>(1,244,263)</u>	<u>66.79%</u>
Total other financing uses	<u>(3,718,914)</u>	<u>(745,995)</u>	<u>(1,244,263)</u>	<u>66.79%</u>
Excess (deficiency) of revenues over expenditures and other uses	(2,367,318)	1,016,280	47,697	<u>-95.31%</u>
Fund balance, beginning	<u>3,657,002</u>	<u>1,289,684</u>	<u>2,305,964</u>	
Fund balance, ending	<u>\$ 1,289,684</u>	<u>\$ 2,305,964</u>	<u>\$ 2,353,661</u>	

**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**2023 SALES TAX FUND BUDGET**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024 Actual	2025 Estimated	2026 Budget	
<b>Revenues:</b>				
Taxes - sales	\$ 1,479,236	3,712,253	3,700,000	-0.33%
Interest	4,755	16,212	17,000	4.86%
Total revenues	<u>1,483,991</u>	<u>3,728,465</u>	<u>3,717,000</u>	<u>-0.31%</u>
<b>Expenditures:</b>				
General government	6,202	18,411	20,645	12.13%
Capital outlay	-	355,616	984,300	176.79%
Total expenditures	<u>6,202</u>	<u>374,027</u>	<u>1,004,945</u>	<u>168.68%</u>
Excess of revenues over expenditures	<u>1,477,789</u>	<u>3,354,438</u>	<u>2,712,055</u>	<u>-19.15%</u>
<b>Transfers in (out):</b>				
Bond Proceeds	-	-	-	
Transfers out	-	(364,887)	(72,200)	-80.21%
Total other financing uses	<u>-</u>	<u>(364,887)</u>	<u>(72,200)</u>	<u>-80.21%</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>1,477,789</u>	<u>2,989,551</u>	<u>2,639,855</u>	<u>-11.70%</u>
Fund balance, beginning	<u>-</u>	<u>1,477,789</u>	<u>4,467,340</u>	
Fund balance, ending	<u>\$ 1,477,789</u>	<u>4,467,340</u>	<u>7,107,195</u>	

**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**HOTEL MOTEL SALES TAX FUND BUDGET**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024 Actual	2025 Estimated	2026 Budget	
<b>Revenues:</b>				
Taxes - sales	\$ 110,903	\$ 252,512	\$ 250,000	-0.99%
Miscellaneous - Interest	<u>363</u>	<u>686</u>	<u>800</u>	<u>16.62%</u>
Total revenues	<u>111,266</u>	<u>253,198</u>	<u>250,800</u>	<u>-0.95%</u>
<b>Expenditures:</b>				
General government	451	1,031	1,500	45.49%
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total expenditures	<u>451</u>	<u>1,031</u>	<u>1,500</u>	<u>45.49%</u>
Excess of revenues over expenditures	<u>110,815</u>	<u>252,167</u>	<u>249,300</u>	<u>-1.14%</u>
<b>Transfers in (out):</b>				
Transfers out (general)	<u>-</u>	<u>(250,000)</u>	<u>(312,000)</u>	<u>24.80%</u>
Total other financing uses	<u>-</u>	<u>(250,000)</u>	<u>(312,000)</u>	<u>24.80%</u>
Excess (deficiency) of revenues over expenditures and other uses	110,815	2,167	(62,700)	<u>-2993.40%</u>
Fund balance, beginning	<u>-</u>	<u>110,815</u>	<u>112,982</u>	
Fund balance, ending	<u>\$ 110,815</u>	<u>\$ 112,982</u>	<u>\$ 50,282</u>	

**CITY OF SCOTT, LOUISIANA**  
**DEBT SERVICE FUND**  
**SALES TAX BONDS FUND BUDGET**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30, 2025			
	2024	2025	2026	%
	Actual	Estimated	Budget	Change
<b>Revenues:</b>				
Miscellaneous - interest	\$ 1,920	\$ 2,160	\$ 2,000	-7.41%
<b>Expenditures:</b>				
Debt service -				
Principal retirement	1,241,000	1,322,000	1,429,200	8.11%
Interest	617,995	584,442	549,869	-5.92%
Paying agent fees	4,240	4,200	4,100	-2.38%
Total debt service	<u>1,863,235</u>	<u>1,910,642</u>	<u>1,983,169</u>	<u>3.80%</u>
Deficiency of revenues over expenditures	<u>(1,861,315)</u>	<u>(1,908,482)</u>	<u>(1,981,169)</u>	<u>3.81%</u>
<b>Other financing sources:</b>				
Transfers in	<u>1,866,784</u>	<u>1,891,622</u>	<u>1,983,084</u>	<u>4.84%</u>
Total financing sources	<u>1,866,784</u>	<u>1,891,622</u>	<u>1,983,084</u>	<u>4.84%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	5,469	(16,860)	1,915	-111.36%
Fund balance, beginning	<u>620,069</u>	<u>625,538</u>	<u>608,678</u>	
Fund balance, ending	<u>\$ 625,538</u>	<u>\$ 608,678</u>	<u>\$ 610,593</u>	

**CITY OF SCOTT, LOUISIANA**  
**CAPITAL PROJECTS/LCDBG FUND**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024 Actual	2025 Estimated	2026 Budget	
Revenues:				
Federal grants	\$ -	\$ -	\$ -	#DIV/0!
State grants - Capital Outlay	-	-	-	#DIV/0!
Interest	-	-	-	#DIV/0!
Total revenues	-	-	-	#DIV/0!
Expenditures:				
Capital outlay -	-	-	-	#DIV/0!
Total expenditures	-	-	-	#DIV/0!
Deficiency of revenues over expenditures	-	-	-	#DIV/0!
Transfers in (out):				
Transfers in	2,061,774	-	-	100.00%
Transfers out	-	-	-	100.00%
Total other financing sources (uses)	2,061,774	-	-	0.00%
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,061,774	-	-	#DIV/0!
Fund balance, beginning	(2,061,774)	-	-	
Fund balance, ending	\$ -	\$ -	\$ -	

**CITY OF SCOTT, LOUISIANA**  
**UTILITY FUND BUDGET**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			
	2024	2025	2026	%
	Actual	Estimated	Budget	Change
Operating Revenues:				
Charges for services -				
Gas sales	\$ 517,247	\$ 488,659	\$ 525,745	7.59%
Water sales	1,703,585	1,907,710	2,137,710	12.06%
Sewerage service charges	880,594	965,079	982,810	1.84%
Garbage service charges	812,899	863,757	866,968	0.37%
Permits, reconnections and penalties	246,244	192,310	184,755	-3.93%
Other revenues	14,658	54,991	12,500	-77.27%
Total operating revenues	4,175,227	4,472,506	4,710,488	5.32%
Operating Expenses:				
Gas purchases	124,550	138,381	149,457	8.00%
Water purchases	1,143,595	1,162,765	1,209,265	4.00%
Garbage services	769,460	784,389	821,359	4.71%
Salaries	281,848	290,071	292,484	0.83%
Cost of living increase	2.00%	-	5,848	100.00%
Retirement - (GASB 68)	(7,417)	-	-	100.00%
Retirement - current	15.50%	40,619	38,932	2.21%
OPEB expense	10,856	-	-	100.00%
Bad debts	-	45,389	56,000	23.38%
General insurance	60,979	77,376	81,877	5.82%
Group insurance	62,586	64,690	64,403	-0.44%
Professional fees	52,719	63,126	62,500	-0.99%
Lab fees	-	11,609	20,000	72.28%
Material, supplies and repairs	475,560	434,089	450,000	3.67%
Truck expense	16,428	13,122	13,000	-0.93%
Depreciation expense	650,193	725,000	725,000	0.00%
Payroll taxes	21,085	22,029	17,274	-21.59%
Office expense	28,670	30,193	29,500	-2.30%
2 way radios/cell phone	1,440	2,160	1,860	-13.89%
Miscellaneous	-	-	-	100.00%
Uniforms	2,899	3,168	3,375	6.53%
Training	90	6,258	9,000	43.82%
Hazard Waste Day	-	16,470	16,000	-2.85%
Utilities and telephone	95,656	102,112	108,500	6.26%
Total operating expenses	3,831,816	4,030,487	4,175,634	3.60%
Operating income (loss)	\$ 343,411	\$ 442,019	\$ 534,854	21.00%



**CITY OF SCOTT, LOUISIANA**  
**UTILITY FUND BUDGET(CONTINUED)**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			
	2024	2025	2026	%
	Actual	Estimated	Budget	Change
Nonoperating revenues (expenses):				
State grant /CWEF	-	28,000	22,000	-21.43%
Interest income	70,838	65,517	63,500	-3.08%
Nonemployer pension contribution	8,437	1,700	1,700	0.00%
Loss on sale of assets	-	-	-	#DIV/0!
Interest expense	(19,424)	(1,293)	(10,000)	673.40%
Total nonoperating revenues (expenses)	59,851	93,924	77,200	-17.81%
Income before transfers	403,262	535,943	612,054	14.20%
Transfers in (out) -				
Transfers in	2,396,192	1,864,887	1,000,000	-46.38%
Transfers out	(3,483,190)	(2,550,263)	(2,550,345)	0.00%
Total transfers in (out)	(1,086,998)	(685,376)	(1,550,345)	126.20%
Net income (loss) before capital contributions	(683,736)	(149,433)	(938,291)	527.90%
Capital Contributions	2,125,431	623,283	4,127,763	0.00%
Net income (loss) after capital contributions	1,441,695	473,850	3,189,472	
Retained earnings, beginning	17,653,788	19,095,483	19,569,333	
Retained earnings, ending	\$ 19,095,483	\$ 19,569,333	\$ 22,758,805	

**CITY OF SCOTT, LOUISIANA**  
**UTILITY FUND BUDGET**  
**GAS DEPARTMENT**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024 Actual	2025 Estimated	2026 Budget	
Operating Revenues:				
Customer service charges	\$ 517,247	\$ 488,659	\$ 525,745	7.59%
Permits, reconnections, and penalties	<u>69,375</u>	<u>42,688</u>	<u>25,755</u>	<u>-39.67%</u>
Total operating gas revenues	<u>586,622</u>	<u>531,347</u>	<u>551,500</u>	<u>3.79%</u>
Operating Expenses:				
Gas purchases	124,550	138,381	149,457	8.00%
Salaries	107,763	103,572	103,572	0.00%
Cost of Living Increase 2.00%	-	-	2,071	100.00%
Retirement - current (13.5%)	15,094	14,264	14,261	-0.02%
Retirement expense (GASB 68)	(2,744)	-	-	0.00%
OPEB expense (benefit)	4,342	-	-	0.00%
Bad debts	-	19,985	25,000	25.09%
Insurance	15,548	19,804	20,902	5.54%
Group insurance	23,737	17,760	19,511	9.86%
Professional fees	20,065	26,406	26,000	-1.54%
Materials, supplies and repairs gas meter replacemen	58,723	108,625	75,000	-30.96%
Truck expense	5,834	3,134	4,000	27.63%
Depreciation expense	6,098	15,000	15,000	0.00%
Payroll taxes 7.85%	8,071	7,770	7,953	2.36%
Office expense	8,376	8,775	8,500	-3.13%
2 way radio/cell phone	720	810	720	-11.11%
Miscellaneous	-	-	-	100.00%
Training	20	2,000	5,000	150.00%
Utilities	-	-	-	0.00%
Uniforms (2 FT @ 675)	<u>1,100</u>	<u>1,155</u>	<u>1,350</u>	<u>16.88%</u>
Total operating expenses	<u>397,297</u>	<u>487,441</u>	<u>478,297</u>	<u>-1.88%</u>
Operating income	<u>\$ 189,325</u>	<u>\$ 43,906</u>	<u>\$ 73,203</u>	<u>66.73%</u>

**CITY OF SCOTT, LOUISIANA**  
**UTILITY FUND BUDGET**  
**WATER DEPARTMENT**  
**YEAR ENDED JUNE 30, 2026**

		Year Ended June 30,			% Change
		2024	2025	2026	
		Actual	Estimated	Budget	
Operating Revenues:					
Customer service charges		\$ 1,703,585	\$ 1,907,710	\$ 2,137,710	12.06%
Permits, reconnections, and penalties		119,539	118,482	124,000	4.66%
Other revenues		-	42,491	-	-100.00%
Total operating water revenues		1,823,124	2,068,683	2,261,710	9.33%
Operating Expenses:					
Water purchases		1,143,595	1,162,765	1,209,265	4.00%
Salaries		124,551	120,634	123,047	2.00%
Cost of Living Increase	2.00%	-	-	2,460	100.00%
Retirement - current (13.5%)	13.50%	18,331	17,376	16,611	-4.40%
OPEB expense (benefit)		4,342	-	-	0.00%
Retirement expense - (GASB 68)		(3,338)	-	-	100.00%
Bad debts		-	19,644	25,000	27.27%
Insurance		16,214	21,069	22,265	5.68%
Group insurance		26,938	27,757	29,392	5.89%
Professional fees		16,327	18,360	18,500	0.76%
Material, supplies and repairs		256,738	128,819	200,000	55.26%
Truck expense		5,207	5,810	5,000	-13.94%
Depreciation expense		235,283	275,000	275,000	0.00%
Payroll taxes	7.85%	9,413	9,218	4,048	-56.09%
Office expense		10,347	10,709	11,000	2.72%
2 way radio/cell phone		720	990	780	-21.21%
Miscellaneous		-	-	-	100.00%
Training		-	2,108	2,000	-5.12%
Utilities		-	-	-	#DIV/0!
Uniforms (2 emp @ 675)		1,124	1,260	1,350	7.14%
Total operating expenses		1,865,792	1,821,519	1,945,718	6.82%
Operating income (loss)		\$ (42,668)	\$ 247,164	\$ 315,992	27.85%

**CITY OF SCOTT, LOUISIANA**  
**UTILITY FUND BUDGET**  
**SEWER DEPARTMENT**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024 Actual	2025 Estimated	2026 Budget	
<b>Operating Revenues:</b>				
Customer service charges	\$ 880,594	\$ 965,079	\$ 982,810	1.84%
Permits, reconnections and penalties	57,330	31,140	35,000	12.40%
Other revenues	-	-	-	#DIV/0!
<b>Total operating sewer revenues</b>	<u>937,924</u>	<u>996,219</u>	<u>1,017,810</u>	<u>2.17%</u>
<b>Operating Expenses:</b>				
<b>Sewer Department -</b>				
Salaries	49,534	65,865	65,865	0.00%
Cost of Living Increase 2.00%	-	-	1,317	#DIV/0!
Retirement - current (13.5%) 13.50%	7,194	6,450	8,060	24.96%
Retirement expense - GASB 68	(1,335)	-	-	0.00%
OPEB expense (benefit)	2,172	-	-	100.00%
Bad debts	-	5,760	6,000	4.17%
Insurance	13,938	17,626	18,857	6.98%
Group insurance	11,911	19,173	15,500	-19.16%
Professional fees	16,327	18,360	18,000	-1.96%
Material, supplies and repairs	92,011	87,613	75,000	-14.40%
Truck expense	5,387	4,178	4,000	-4.26%
Depreciation expense	353,409	380,000	380,000	0.00%
Payroll taxes 7.85%	3,601	5,041	5,273	4.60%
Office expense	9,947	10,709	10,000	-6.62%
2 way radio/cell phone	-	360	360	0.00%
Miscellaneous	-	-	-	100.00%
Training	70	2,150	2,000	100.00%
Uniforms	675	753	675	-10.36%
Utilities	<u>38,961</u>	<u>35,050</u>	<u>40,000</u>	<u>14.12%</u>
<b>Total sewer department expenses</b>	<u>603,802</u>	<u>659,088</u>	<u>650,907</u>	<u>-1.24%</u>

**CITY OF SCOTT, LOUISIANA**  
**UTILITY FUND BUDGET (CONTINUED)**  
**SEWER DEPARTMENT**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024 Actual	2025 Estimated	2026 Budget	
Treatment plant -				
Insurance	15,279	18,877	19,853	5.17%
Lab fees	-	11,609	20,000	72.28%
Supplies & maintenance	68,088	109,032	100,000	-8.28%
Depreciation	55,403	55,000	55,000	0.00%
Utilities	56,695	67,062	68,500	2.14%
Total treatment plant expenses	<u>195,465</u>	<u>261,580</u>	<u>263,353</u>	<u>0.68%</u>
 Total operating expenses	 <u>799,267</u>	 <u>920,668</u>	 <u>914,260</u>	 <u>-0.70%</u>
 Operating income	 <u>\$ 138,657</u>	 <u>\$ 75,551</u>	 <u>\$ 103,550</u>	 <u>37.06%</u>

**CITY OF SCOTT, LOUISIANA**  
**UTILITY FUND BUDGET**  
**GARBAGE DEPARTMENT**  
**YEAR ENDED JUNE 30, 2026**

	Year Ended June 30,			% Change
	2024 Actual	2025 Estimated	2026 Budget	
Operating Revenues:				
Customer service charges	\$ 812,899	\$ 863,757	\$ 866,968	0.37%
Permits, reconnections and penalties	14,658	12,500	12,500	0.00%
Total revenues	<u>827,557</u>	<u>876,257</u>	<u>879,468</u>	<u>0.37%</u>
Operating Expenses:				
Garbage services	769,460	784,389	821,359	4.71%
Hazard Waste Day	-	16,470	16,000	-2.85%
Total operating expenses	<u>769,460</u>	<u>800,859</u>	<u>837,359</u>	<u>4.56%</u>
Operating income	<u>\$ 58,097</u>	<u>\$ 75,398</u>	<u>\$ 42,109</u>	<u>-44.15%</u>

## ESTIMATING SCHEDULES FOR AMENDED BUDGET

CITY OF SCOTT, LOUISIANA  
GENERAL FUND BUDGET  
ESTIMATING SCHEDULE FOR AMENDED REVENUE BUDGET  
YEAR ENDED JUNE 30, 2025

	Original Budget	Year Ended June 30, 2025			% Change
		9 Months Actual	3 Months Estimated	2025 Estimated	
<b>Taxes:</b>					
Ad valorem	\$ 420,000	\$ 429,925	\$ 6,212	\$ 436,137	3.84%
<b>Franchise-</b>					
Electric	600,000	483,030	154,780	637,810	6.30%
Natural Gas	37,500	20,024	27,734	47,758	27.35%
Cable TV	50,125	33,387	10,500	43,887	-12.44%
Telephone & internet	2,000	-	2,000	2,000	0.00%
<b>Total taxes</b>	<u>1,109,625</u>	<u>966,366</u>	<u>201,226</u>	<u>1,167,592</u>	<u>5.22%</u>
<b>Licenses and permits:</b>					
Liquor and beer licenses	17,400	17,280	300	17,580	1.03%
Occupational licenses	47,300	42,775	4,000	46,775	-1.11%
Insurance occupational licenses	280,000	73,025	149,082	222,107	-20.68%
Building permits	200,000	119,503	45,718	165,221	-17.39%
Electrical permits	40,000	22,475	10,000	32,475	-18.81%
Other permits	85,000	68,088	22,696	90,784	6.80%
				-	
<b>Total licenses and permits</b>	<u>669,700</u>	<u>343,146</u>	<u>231,796</u>	<u>574,942</u>	<u>-14.15%</u>
<b>Intergovernmental:</b>					
Federal grant - FEMA (hurricane exp. reimb.)	-	-	-	-	#DIV/0!
State of Louisiana -	243,400	155,529	61,412	216,941	-10.87%
Local -	298,379	244,176	72,358	316,534	6.08%
<b>Total intergovernmental</b>	<u>541,779</u>	<u>399,705</u>	<u>133,770</u>	<u>533,475</u>	<u>-1.53%</u>



**CITY OF SCOTT, LOUISIANA**  
**GENERAL FUND**  
**ESTIMATING SCHEDULES FOR AMENDED REVENUE BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2025**

		Year Ended June 30,			
	Original Budget	9 Months Actual	3 Months Estimated	2025 Estimated	% Change
<b>Fines and forfeits:</b>					
Fines and court costs - regular	190,000	188,425	62,808	251,233	32.23%
Fines and court costs - LACE	<u>235,000</u>	<u>236,641</u>	<u>78,880</u>	<u>315,521</u>	<u>34.26%</u>
Total fines and forfeits	<u>425,000</u>	<u>425,066</u>	<u>141,688</u>	<u>566,754</u>	<u>33.35%</u>
<b>Miscellaneous:</b>					
Interest	32,000	26,757	8,919	35,676	11.49%
Other sources	5,000	22,890	1,000	23,890	377.80%
Begnaud House inventory sales	12,000	5,266	1,500	6,766	-43.62%
Begnaud House event admissions	5,000	7,725	650	8,375	67.50%
Rental income - Scott Event Center	65,000	39,200	13,800	53,000	-18.46%
Chamber of commerce income	5,400	14,700	1	14,701	172.24%
Scott Park Income	144,000	12,000	5,000	17,000	0.00%
Veterans Memorial	26,000	7,200	1,500	8,700	100.00%
Sale of assets	<u>10,000</u>	<u>6,257</u>	<u>1,000</u>	<u>7,257</u>	<u>0.00%</u>
Total miscellaneous	<u>304,400</u>	<u>141,995</u>	<u>33,370</u>	<u>175,365</u>	<u>-42.39%</u>
 Total revenues	 <u>\$ 3,050,504</u>	 <u>\$ 2,276,278</u>	 <u>\$ 741,850</u>	 <u>\$ 3,018,128</u>	 <u>-1.06%</u>

## CITY OF SCOTT, LOUISIANA

## GENERAL FUND BUDGET

## ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET

YEAR ENDED JUNE 30, 2025

		Year Ended June 30,				
		Original	9 Months	3 Months	2025	%
		Budget	Actual	Estimated	Estimated	Change
General government:						
Mayor and council salaries		\$ 174,503	\$ 127,522	\$ 46,982	\$ 174,504	0.00%
Other salaries		197,179	137,892	45,964	183,856	-6.76%
Payroll taxes	7.85%	28,636	20,285	7,223	27,508	-3.94%
Municipal employee retirement	15.50%	37,041	27,070	10,648	37,718	1.83%
Accounting and audit fees		45,000	40,660	10,000	50,660	12.58%
Advertising and publications		30,000	24,343	7,350	31,693	5.64%
Alarm		480	360	120	480	0.00%
Bank charges		700	760	253	1,013	44.71%
Cell phones/tower charges		3,060	-	-	-	-100.00%
Christmas in Scott		4,900	4,200	1	4,201	-14.27%
Collection fees		8,000	-	8,000	8,000	0.00%
Computer services		18,000	12,327	5,000	17,327	-3.74%
Drug testing/counseling		1,300	964	289	1,253	-3.62%
Dues and conventions		7,500	10,059	1,500	11,559	54.12%
Election expense		5,000	-	-	-	-100.00%
General insurance		88,303	74,265	19,777	94,042	6.50%
Group insurance		47,825	35,059	11,700	46,759	-2.23%
Janitorial		9,600	7,200	2,400	9,600	0.00%
Le Jumelage de Scott		2,600	2,600	1	2,601	0.04%
Legal/Consulting fees		325,000	136,244	50,817	187,061	-42.44%
Miscellaneous		100	10	90	100	0.00%
Municode annual fee w/ supplements		4,500	-	4,500	4,500	0.00%
Office car expense		30,000	15,082	12,054	27,136	-9.55%
Office supplies		35,000	44,761	14,205	58,966	68.47%
Prayer Day expenses		900	501	400	901	0.11%
Public relations		300	10	277	287	-4.33%
Repairs and maintenance		30,000	35,077	7,688	42,765	42.55%
Scott business appreciation		3,700	4,939	1	4,940	33.51%
Telephone and utilities		22,000	13,787	5,595	19,382	-11.90%
Uniforms		2,800	1,107	1,600	2,707	-3.32%
Total administrative		1,163,927	777,084	274,435	1,051,519	-9.66%
Code department-						
Salaries		150,151	111,647	38,853	150,500	0.23%
Payroll taxes	7.85%	11,486	8,398	3,050	11,448	-0.33%
Retirement	15.50%	21,021	14,764	6,022	20,786	-1.12%
Group insurance		15,000	11,559	4,360	15,919	6.13%
Building inspections		180,000	146,314	36,711	183,025	1.68%
Training		5,500	1,198	2,500	3,698	-32.76%
Total code department		383,158	293,880	91,496	385,376	0.58%
Total general government		1,547,085	1,070,964	365,931	1,436,895	-7.12%

**CITY OF SCOTT, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2025**

		Year Ended June 30,				
		Original	9 Months	3 Months	2025	%
		Budget	Actual	Estimated	Estimated	Change
Public safety: Police						
Salaries--police staff (current)		1,428,880	1,017,510	316,835	1,334,345	-6.62%
Salary - Chief		101,930	77,638	32,640	110,278	8.19%
School resource officers		263,487	199,954	72,358	272,312	3.35%
Clerk of Court salaries		4,000	3,402	598	4,000	0.00%
LACE salaries		42,000	39,700	8,000	47,700	13.57%
Overtime salaries		70,000	23,776	38,969	62,745	-10.36%
On-behalf payments		216,000	144,597	56,217	200,814	-7.03%
Payroll taxes	7.85%	158,102	118,923	36,576	155,499	-1.65%
Retirement	33.93%	638,770	444,792	155,059	599,851	-6.09%
Advertising		3,000	1,616	1,384	3,000	0.00%
Air cards		14,500	10,784	3,716	14,500	0.00%
Auto allowance		9,600	7,200	2,400	9,600	0.00%
Auto expense (fuel)		100,000	64,000	29,000	93,000	-7.00%
Computer services		108,000	68,641	39,359	108,000	0.00%
Drug testing/Hep B vaccinations		5,875	2,421	1,500	3,921	-33.26%
Dues and subscriptions		28,400	22,413	5,987	28,400	0.00%
Firearms and ammunition		9,000	7,522	1,478	9,000	0.00%
General insurance		288,867	186,384	78,958	265,342	-8.14%
Group insurance		229,067	185,962	32,106	218,068	-4.80%
Hazard material/Coroner		5,000	7,000	-	7,000	40.00%
Janitorial		21,000	16,805	4,195	21,000	0.00%
Legal fees		5,000	600	-	600	-88.00%
Miscellaneous		1,000	264	736	1,000	0.00%
Office equipment repair and maintenance		30,000	23,574	6,426	30,000	0.00%
Office supplies		15,000	7,602	5,398	13,000	-13.33%
Repairs and maintenance (auto)		86,748	59,019	34,000	93,019	7.23%
Supplies - Detectives division		2,000	115	1,885	2,000	0.00%
Telephone		30,000	18,875	9,125	28,000	-6.67%
Tower charges		2,700	2,550	150	2,700	0.00%
Training, lodging, and travel		16,000	15,253	3,000	18,253	14.08%
Uniforms - police office personnel		4,000	-	4,000	4,000	0.00%
Uniforms and supplies		46,000	35,660	10,490	46,150	0.33%
Utilities		27,500	23,826	15,000	38,826	41.19%
Total police		4,011,426	2,838,378	1,007,545	3,845,923	-4.13%
Civil service -						
Contract services		3,745	2,809	936	3,745	0.00%
Office expense/advertising		2,000	166	1,834	2,000	0.00%
Total civil service		5,745	2,975	2,770	5,745	0.00%
Total public safety		\$ 4,017,171	2,841,353	1,010,315	3,851,668	-4.12%

**CITY OF SCOTT, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2025**

		Year Ended June 30,				
		Original	9 Months	3 Months	2025	%
		Budget	Actual	Estimated	Estimated	Change
Highways and streets:						
Street department -						
Salaries		\$ 721,163	505,099	183,331	688,430	-4.54%
Municipal employee retirement	15.50%	99,422	60,858	28,416	89,274	-10.21%
Payroll taxes	7.85%	61,213	38,096	14,392	52,488	-14.25%
Street lighting		120,000	93,252	31,804	125,056	4.21%
General insurance		134,294	117,605	16,689	134,294	0.00%
Group insurance		112,450	65,394	26,151	91,545	-18.59%
Comdenation-Grass Cutting		15,000	11,775	1	11,776	-21.49%
Utilities		8,500	6,321	2,207	8,528	0.33%
Janitorial		6,000	4,000	2,000	6,000	0.00%
Uniforms		8,100	7,260	150	7,410	-8.52%
Lawn maintenance		90,000	68,335	26,742	95,077	5.64%
MPO Acadiana Regional Commission		5,000	-	5,000	5,000	0.00%
Miscellaneous		100	-	50	50	-50.00%
Total street department		1,381,242	977,995	336,933	1,314,928	-4.80%
Culture and recreation:						
Begnaud House -						
Salaries		28,127	21,798	7,574	29,372	4.43%
Payroll taxes	7.85%	2,208	1,645	594	2,239	1.40%
Alarm		500	400	100	500	0.00%
Building and ground maintenance		4,000	2,863	2,119	4,982	24.55%
Computer service		3,180	1,488	1,500	2,988	-6.04%
Conferences/travel/dues		150	89	150	239	59.33%
Events		4,500	4,681	250	4,931	9.58%
Insurance		7,820	1,135	378	1,513	-80.65%
Miscellaneous		100	-	100	100	0.00%
Office/housekeeping supplies		1,000	2,238	565	2,803	180.30%
Purchased Inventory		6,500	2,227	2,500	4,727	-27.28%
Telephone/cable/TV/Internet		7,300	5,708	1,902	7,610	4.25%
Utilities		-	-	-	-	#DIV/0!
Total Begnaud House		65,385	44,272	17,732	62,004	-5.17%

## CITY OF SCOTT, LOUISIANA

## GENERAL FUND BUDGET

## ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)

YEAR ENDED JUNE 30, 2025

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2025 Estimated	
Scott Event Center					
Contract labor	400	105	75	180	-55.00%
Janitorial	4,800	3,200	1,200	4,400	-8.33%
Insurance	7,737	9,580	1	9,581	23.83%
Repairs and maintenance	12,900	18,859	780	19,639	52.24%
Access system & alarm fees	-	-	-	-	#DIV/0!
Utilities/Cell Allowance/Cable	11,700	8,957	2,700	11,657	-0.37%
Total Scott Event Center	37,537	40,701	4,756	45,457	21.10%
Scott Park					
Utilities	55,000	33,530	22,580	56,110	2.02%
Insurance	87,050	88,930	-	88,930	2.16%
Repairs and supplies	40,000	3,832	9,500	13,332	-66.67%
Contract Labor	89,750	41,000	15,000	56,000	-37.60%
Improvements Note	307,356	233,513	77,837	311,350	100.00%
Total Scott Park	579,156	126,292	32,080	525,722	-9.23%
Total culture and recreation	682,078	84,973	22,488	633,183	-7.17%
Capital outlay:					
Total capital outlay	2,224,400	357,212	156,457	513,669	-76.91%
Total expenditures	\$ 9,851,976	\$ 5,332,497	\$ 1,892,124	\$ 7,750,343	-21.33%

**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**6/22/68 SALES TAX FUND BUDGET**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2025**

	Year Ended June 30,				
	Original Budget	9 Months Actual	3 Months Estimated	2025 Estimated	% Change
<b>Revenues:</b>					
Taxes	\$ 4,050,000	\$ 3,139,813	\$ 958,435	\$ 4,098,248	1.19%
Federal grant - FEMA (hurricane exp. reimb.)	-	-	-	-	#DIV/0!
State Grant-DOTD	7,143,032	562,644	95,000	657,644	0.00%
Donations	-	102,250	37,760	140,010	#DIV/0!
Miscellaneous - interest	137,500	96,509	32,170	128,679	-6.42%
<b>Total revenues</b>	<u>11,330,532</u>	<u>3,901,216</u>	<u>1,123,365</u>	<u>5,024,581</u>	<u>-55.65%</u>
<b>Expenditures:</b>					
<b>General Government:</b>					
Sales tax collection fees	38,000	17,486	8,806	26,292	-30.81%
Professional fees	32,000	29,035	3,500	32,535	1.67%
	<u>70,000</u>	<u>46,521</u>	<u>12,306</u>	<u>58,827</u>	<u>-15.96%</u>
<b>Highways and streets</b>					
Supplies and repairs	90,000	103,759	20,500	124,259	38.07%
Herbicide program	47,500	27,094	17,993	45,087	-5.08%
Channel Cleaning	-	-	-	-	#DIV/0!
Engineering fees, annexation, etc.	456,000	178,128	152,497	330,625	-27.49%
<b>Total highways &amp; streets</b>	<u>593,500</u>	<u>308,981</u>	<u>190,990</u>	<u>499,971</u>	<u>-15.76%</u>
<b>Capital outlay</b>	<u>9,086,090</u>	<u>1,664,658</u>	<u>408,536</u>	<u>2,073,194</u>	<u>-77.18%</u>
<b>Total expenditures</b>	<u>9,749,590</u>	<u>1,991,125</u>	<u>608,332</u>	<u>2,631,992</u>	<u>-73.00%</u>
<b>Excess of revenues</b>					
sources over expenditures	<u>1,580,942</u>	<u>1,910,091</u>	<u>515,033</u>	<u>2,392,589</u>	<u>51.34%</u>
<b>Other uses:</b>					
Transfers out	(3,221,534)	-	(1,873,830)	(1,873,830)	-41.83%
<b>Total other uses</b>	<u>(3,221,534)</u>	<u>-</u>	<u>(1,873,830)</u>	<u>(1,873,830)</u>	<u>-41.83%</u>
<b>Excess (deficiency) of revenues</b>					
over expenditures and other uses	<u>\$(1,640,592)</u>	<u>\$1,910,091</u>	<u>\$(1,358,797)</u>	<u>\$ 518,759</u>	<u>-131.62%</u>

**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**4/1/84 SALES TAX FUND BUDGET**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2025**

	Original	Year Ended June 30,			%
	Budget	9 Months	3 Months	2025	Change
		Actual	Estimated	Estimated	
<b>Revenues:</b>					
Taxes - sales	\$ 4,050,000	\$ 3,139,813	\$ 958,435	\$ 4,098,248	1.19%
Intergovernmental revenue -Fire Supplemental	21,600	14,677	4,892	19,569	-9.40%
Miscellaneous -		-	-		
Other	60,000	-	65,972	65,972	9.95%
Interest	44,225	45,303	15,101	60,404	36.58%
Total revenues	<u>4,175,825</u>	<u>3,199,793</u>	<u>1,044,400</u>	<u>4,244,193</u>	<u>1.64%</u>
<b>Expenditures:</b>					
General government -					
Sales tax collection fees	39,000	17,485	5,828	23,313	-40.22%
Accounting & Auditing	<u>33,500</u>	<u>29,035</u>	<u>9,678</u>	<u>38,713</u>	<u>15.56%</u>
Total general government	<u>72,500</u>	<u>46,520</u>	<u>15,506</u>	<u>62,026</u>	<u>-14.45%</u>
Public safety -					
Fire:					
Contract	75,000	75,000	-	75,000	0.00%
Telephone and supplies	3,732	2,444	894	3,338	-10.56%
Uniforms	6,850	5,314	1,500	6,814	-0.53%
Professional fees	19,000	4,551	14,449	19,000	0.00%
Salaries	671,273	466,328	171,672	638,000	-4.96%
Overtime Salaries	13,105	5,773	7,885	13,658	0.00%
On-behalf payments	21,600	14,677	4,892	19,569	-9.40%
Incentive for volunteers	50,000	50,000	-	50,000	0.00%
Retirement-Full time - 33.75%	49,282	36,828	11,335	48,163	-2.27%
Payroll taxes 7.85%	53,376	34,277	13,476	47,753	-10.53%
Accounting personnel	8,237	4,804	2,060	6,864	-16.67%
Insurance	<u>24,572</u>	<u>15,484</u>	<u>4,356</u>	<u>19,840</u>	<u>-19.26%</u>
Total public safety	<u>996,027</u>	<u>715,480</u>	<u>232,519</u>	<u>947,999</u>	<u>-4.82%</u>
Highways and streets -					
Vehicle and equipment repairs and maintenance	90,000	51,585	52,145	103,730	15.26%
Equipment lease (excavator/dump truck)	<u>73,400</u>	<u>63,981</u>	<u>9,419</u>	<u>73,400</u>	<u>0.00%</u>
Total highways and streets	<u>163,400</u>	<u>115,566</u>	<u>61,564</u>	<u>177,130</u>	<u>8.40%</u>
Debt service	<u>683,821</u>	<u>455,973</u>	<u>131,082</u>	<u>587,055</u>	<u>-14.15%</u>

**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**4/1/84 SALES TAX FUND BUDGET**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2025**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2025 Estimated	
Capital outlay	<u>65,575</u>	<u>56,185</u>	<u>649,602</u>	<u>705,787</u>	<u>976.30%</u>
Total capital outlay	<u>65,575</u>	<u>56,185</u>	<u>-</u>	<u>56,185</u>	
Total expenditures	<u>1,981,323</u>	<u>1,389,724</u>	<u>1,090,273</u>	<u>2,479,997</u>	<u>25.17%</u>
Excess of revenues over expenditures	<u>2,194,502</u>	<u>1,810,069</u>	<u>(45,873)</u>	<u>1,764,196</u>	<u>-19.61%</u>
Other uses:					
Proceeds from bonds	1,000,080	-	649,602	649,602	-35.04%
Transfers out	<u>(3,221,534)</u>	<u>(2,061,090)</u>	<u>(1,160,444)</u>	<u>(3,221,534)</u>	<u>0.00%</u>
Total other uses	<u>(2,221,454)</u>	<u>(2,061,090)</u>	<u>(510,842)</u>	<u>(2,571,932)</u>	<u>15.78%</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ (26,952)</u>	<u>\$ (251,021)</u>	<u>\$ (556,715)</u>	<u>\$ (807,736)</u>	<u>2896.94%</u>



**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**TIF DISTRICT SALES TAX FUND BUDGET**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2025**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2025 Estimated	
<b>Revenues:</b>					
Taxes - sales	\$ 1,470,000	\$ 1,448,631	\$ 353,994	\$ 1,802,625	22.63%
State grant	350,432	\$ -	\$ -	\$ -	-100.00%
Miscellaneous -					
Interest	42,000	\$ 32,293	\$ 10,764	\$ 43,057	2.52%
Total revenues	1,862,432	\$ 1,480,924	\$ 364,758	\$ 1,845,682	-0.90%
<b>Expenditures:</b>					
General government -					
Sales tax collection fees	12,000	\$ 7,667	\$ 2,555	\$ 10,222	-14.82%
Capital outlay	603,040	\$ 73,185	\$ -	\$ 73,185	-87.86%
Total expenditures	615,040	\$ 80,852	\$ 2,555	\$ 83,407	-86.44%
Excess (deficiency) of revenues over expenditures	1,247,392	\$ 1,400,072	\$ 362,203	\$ 1,762,275	41.28%
<b>Other uses:</b>					
Transfers out	(743,059)	\$ (559,496)	\$ (186,499)	\$ (745,995)	0.40%
Excess (deficiency) of revenues over expenditures and other uses	\$ 504,333	\$ 840,576	\$ 175,704	\$ 1,016,280	101.51%

**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**2023 SALES TAX FUND BUDGET**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2025**

	Original	Year Ended June 30,			%
	Budget	9 Months	3 Months	2025	Change
		Actual	Estimated	Estimated	
Revenues:					
Taxes - sales	\$ 3,168,588	\$2,761,023	\$ 951,230	\$ 3,712,253	17.16%
Miscellaneous -					
Interest	<u>10,000</u>	<u>\$ 12,159</u>	<u>\$ 4,053</u>	<u>\$ 16,212</u>	<u>62.12%</u>
Total revenues	<u>3,178,588</u>	<u>\$2,773,182</u>	<u>\$ 955,283</u>	<u>\$ 3,728,465</u>	<u>17.30%</u>
Expenditures:					
General government -					
Sales tax collection fees	<u>81,200</u>	<u>\$ 13,736</u>	<u>\$ 4,675</u>	<u>\$ 18,411</u>	<u>-77.33%</u>
Capital outlay	<u>1,125,000</u>	<u>\$ 45,245</u>	<u>\$ 310,371</u>	<u>\$ 355,616</u>	<u>-68.39%</u>
Total expenditures	<u>1,206,200</u>	<u>\$ 58,981</u>	<u>\$ 315,046</u>	<u>\$ 374,027</u>	<u>-68.99%</u>
Excess (deficiency) of revenues					
over expenditures	1,972,388	2,714,201	640,237	\$ 3,354,438	70.07%
Other uses:					
Transfers out	<u>(72,200)</u>	<u>\$ (63,595)</u>	<u>\$ (301,292)</u>	<u>\$ (364,887)</u>	<u>405.38%</u>
Excess (deficiency) of revenues over					
expenditures and other uses	<u>\$ 1,900,188</u>	<u>\$2,650,606</u>	<u>\$ 338,945</u>	<u>\$ 2,989,551</u>	<u>57.33%</u>

**CITY OF SCOTT, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**HOTEL MOTEL SALES TAX FUND BUDGET**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2025**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2025 Estimated	
Revenues:					
Taxes - sales	\$ 196,266	\$ 178,587	\$ 73,925	\$ 252,512	28.66%
Miscellaneous -					
Interest	<u>2,000</u>	<u>515</u>	<u>171</u>	<u>686</u>	<u>-65.70%</u>
Total revenues	<u>198,266</u>	<u>179,102</u>	<u>74,096</u>	<u>253,198</u>	<u>27.71%</u>
Expenditures:					
General government -					
Sales tax collection fees	<u>400</u>	<u>773</u>	<u>258</u>	<u>1,031</u>	<u>157.75%</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total expenditures	<u>400</u>	<u>773</u>	<u>258</u>	<u>1,031</u>	<u>157.75%</u>
Excess (deficiency) of revenues over expenditures	197,866	178,329	73,838	252,167	27.44%
Other uses:					
Transfers out	<u>(250,000)</u>	<u>(230,223)</u>	<u>(19,777)</u>	<u>(250,000)</u>	<u>0.00%</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ (52,134)</u>	<u>\$ (51,894)</u>	<u>\$ 54,061</u>	<u>\$ 2,167</u>	<u>-104.16%</u>

**CITY OF SCOTT, LOUISIANA**  
**DEBT SERVICE FUND**  
**SALES TAX BONDS FUND BUDGET**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2025**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2025 Estimated	
<b>Revenues:</b>					
Miscellaneous - interest	\$ 2,200	\$ 1,620	\$ 540	\$ 2,160	-1.82%
<b>Expenditures:</b>					
Debt service -					
Principal retirement	1,317,000	1,057,000	265,000	1,322,000	0.38%
Interest	589,442	444,883	139,559	584,442	-0.85%
Paying agent fees	4,200	1,580	2,620	4,200	0.00%
Total debt service	1,910,642	1,503,463	407,179	1,910,642	0.00%
Deficiency of revenues over expenditures	(1,908,442)	(1,501,843)	(406,639)	(1,908,482)	0.00%
Transfers in	1,910,543	1,447,093	444,529	1,891,622	-0.99%
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 2,101	\$ (54,750)	\$ 37,890	\$ (16,860)	-902.48%

**CITY OF SCOTT, LOUISIANA**  
**CAPITAL PROJECTS/LCDBG FUND**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2025**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2025 Estimated	
<b>Revenues:</b>					
Federal grants - LCDBG	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Federal grants - Capital Outlay	-	-	-	-	
Interest	-	-	-	-	
Total revenues	-	-	-	-	#DIV/0!
<b>Expenditures:</b>					
Capital outlay	-	-	-	-	0.00%
Total expenditures	-	-	-	-	#DIV/0!
Deficiency of revenues over expenditures	-	-	-	-	#DIV/0!
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	0.00%
Transfers out	-	-	-	-	#DIV/0!
Total other financing sources (uses)	-	-	-	-	#DIV/0!
Deficiency of revenues over expenditures and other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	#DIV/0!

**CITY OF SCOTT, LOUISIANA**  
**UTILITY FUND**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**

**YEAR ENDED JUNE 30, 2025**

	<b>Gas</b>			<b>Water</b>			<b>Sewerage</b>			<b>Garbage</b>			<b>Totals</b>				
	9 Months Actual	3 Months Estimated	2025 Estimated	9 Months Actual	3 Months Estimated	2025 Estimated	9 Months Actual	3 Months Estimated	2025 Estimated	9 Months Actual	3 Months Estimated	2025 Estimated	Original Budget	9 Months Actual	3 Months Estimated	2025 Estimated	% Change
<b>Operating Revenues:</b>																	
Customer service charges	\$ 392,011	\$ 96,648	\$ 488,659	\$ 1,460,571	\$ 447,139	\$ 1,907,710	\$ 729,642	\$ 235,437	\$ 965,079	\$ 647,250	\$ 216,507	\$ 863,757	\$ 4,098,145	\$ 3,229,474	\$ 995,731	\$ 4,225,205	3.10%
Permits, reconstructions, and penalties	32,688	10,000	42,688	88,725	29,757	118,482	18,890	12,250	31,140	-	-	-	243,200	140,303	52,007	192,310	-20.93%
Other revenues	-	-	-	30,491	12,000	42,491	-	-	-	12,500	-	12,500	12,500	42,991	12,000	54,991	339.93%
<b>Total operating revenue</b>	<b>424,699</b>	<b>106,648</b>	<b>531,347</b>	<b>1,579,787</b>	<b>488,896</b>	<b>2,068,683</b>	<b>748,532</b>	<b>247,687</b>	<b>996,219</b>	<b>-</b>	<b>216,507</b>	<b>876,257</b>	<b>4,353,845</b>	<b>3,412,768</b>	<b>1,059,738</b>	<b>4,472,506</b>	<b>2.73%</b>
<b>Operating Expenses:</b>																	
Salaries	76,829	26,743	103,572	88,156	32,478	120,634	49,399	16,466	65,865	-	-	-	296,078	214,384	75,687	290,071	-2.03%
Cost of Living Increase - 2%	-	-	-	-	-	-	-	-	-	-	-	-	5,922	-	-	-	-100.00%
Retirement	10,119	4,145	14,264	12,342	5,034	17,376	4,838	1,612	6,450	-	-	-	47,899	27,299	10,791	38,090	-20.48%
OPEB expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Disposal charges- plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Gas and water purchases	110,881	27,500	138,381	841,768	320,997	1,162,765	-	-	-	-	-	-	1,327,859	952,649	348,497	1,301,146	-2.01%
Garbage collection fees	-	-	-	-	-	-	-	-	-	522,026	262,363	784,389	808,663	522,026	262,363	784,389	-3.00%
Supplies and repairs	65,695	42,930	108,625	83,119	45,700	128,819	61,968	25,645	87,613	-	-	-	340,000	210,782	114,275	325,057	-4.40%
Supplies - plant	-	-	-	-	-	-	94,032	15,000	109,032	-	-	-	60,000	94,032	15,000	109,032	81.72%
Cell phones	630	180	810	720	270	990	270	90	360	-	-	-	1,860	1,620	540	2,160	16.13%
Utilities	-	-	-	-	-	-	25,630	9,420	35,050	-	-	-	42,000	25,630	9,420	35,050	-16.55%
Utilities- plant	-	-	-	-	-	-	49,547	17,515	67,062	-	-	-	55,000	49,547	17,515	67,062	21.93%
Professional fees	21,406	5,000	26,406	15,485	2,875	18,360	15,485	2,875	18,360	-	-	-	60,000	52,376	10,750	63,126	5.21%
Insurance	14,104	5,700	19,804	16,902	4,167	21,069	14,401	3,225	17,626	-	-	-	58,407	45,407	13,092	58,499	0.16%
Plant insurance	-	-	-	-	-	-	13,469	5,408	18,877	-	-	-	19,808	13,469	5,408	18,877	-4.70%
Insurance	1,401	510	1,911	2,951	930	3,881	2,815	596	3,411	-	-	-	-	7,167	2,036	9,203	#DIV/0!
Group insurance	11,486	4,363	15,849	17,338	6,538	23,876	13,582	2,180	15,762	-	-	-	51,773	42,406	13,081	55,487	7.17%
Office expense	6,575	2,200	8,775	8,009	2,700	10,709	8,009	2,700	10,709	-	-	-	29,500	22,593	7,600	30,193	2.35%
Payroll taxes	5,671	2,099	7,770	6,669	2,549	9,218	3,781	1,260	5,041	-	-	-	23,706	16,121	5,908	22,029	-7.07%
Truck expenses	2,284	850	3,134	4,327	1,483	5,810	3,107	1,071	4,178	-	-	-	16,300	9,718	3,404	13,122	-19.50%
Training	1,100	900	2,000	1,958	150	2,108	150	2,000	2,150	-	-	-	14,000	3,208	3,050	6,258	-55.30%
Uniforms	1,130	25	1,155	1,235	25	1,260	728	25	753	-	-	-	3,375	3,093	75	3,168	-6.13%
Bad debts	19,984	1	19,985	19,643	1	19,644	5,759	1	5,760	-	-	-	35,500	45,386	3	45,389	27.86%
Depreciation	7,500	7,500	15,000	200,000	75,000	275,000	300,000	80,000	380,000	-	-	-	670,000	507,500	162,500	670,000	0.00%
Depreciation - plant	-	-	-	-	-	-	25,000	30,000	55,000	-	-	-	55,000	25,000	30,000	55,000	0.00%
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	200	-	-	-	-100.00%
Hazardous waste day	-	-	-	-	-	-	-	-	-	16,470	-	16,470	16,500	16,470	-	16,470	-0.18%
Lab fees - plant	-	-	-	-	-	-	8,707	2,902	11,609	-	-	-	25,000	8,707	2,902	11,609	-53.56%
<b>Total operating exp.</b>	<b>356,795</b>	<b>130,646</b>	<b>487,441</b>	<b>1,320,622</b>	<b>500,897</b>	<b>1,821,519</b>	<b>700,677</b>	<b>219,991</b>	<b>920,668</b>	<b>538,496</b>	<b>262,363</b>	<b>800,859</b>	<b>4,064,350</b>	<b>2,916,590</b>	<b>1,113,897</b>	<b>4,030,487</b>	<b>-0.83%</b>
<b>Operating income (loss)</b>	<b>\$ 67,904</b>	<b>\$ (23,998)</b>	<b>\$ 43,906</b>	<b>\$ 259,165</b>	<b>\$ (12,001)</b>	<b>\$ 247,164</b>	<b>\$ 47,855</b>	<b>\$ 27,696</b>	<b>75,551</b>	<b>\$ (538,496)</b>	<b>\$ (45,856)</b>	<b>\$ 75,398</b>	<b>\$ 289,495</b>	<b>\$ 496,178</b>	<b>\$ (54,159)</b>	<b>\$ 442,019</b>	<b>52.69%</b>