

CITY OF SCOTT
Louisiana

BUDGET
YEAR ENDED JUNE 30, 2025

AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

CITY OF SCOTT
BUDGET INDEX

	Page
Budget Message	2-3
Consolidated Budget	4
Capital Outlay Budget Request	5-6
General Fund:	
Budget	7
Revenue summary	8-9
Expenditure summary	10-13
Special Revenue Funds:	
6-22-68 Sales Tax Fund -	
Budget	14
Expenditure summary	15
4-1-84 Sales Tax Fund Budget	16-17
TIF District Sales Tax Fund	18
2023 Sales Tax Fund Budget	19
Hotel Motel Sales Tax Fund Budget	20
Debt Service Fund:	
Sales Tax Bonds Fund Budget	21
Capital Projects/LCDBG Fund Budget	22
ARP Capital Projects Budget	23
Utility Fund:	
Budget	24-25
Gas department	26
Water department	27
Sewer department	28-29
Garbage department	30
Estimating Schedules for Amended Budget:	
General Fund -	
Revenue summary	32-33
Expenditure summary	34-37
6-22-68 Sales Tax Fund	38
4-1-84 Sales Tax Fund Budget	39
TIF District Sales Tax Fund Budget	40
2023 Sales Tax Fund Budget	41
Hotel Motel Sales Tax Fund Budget	42
Sales Tax Bonds Fund Budget	43
Capital Projects/LCDBG Fund Budget	44
ARP Capital Projects	45
Utility Fund	46

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 2025, beginning July 1, 2024. 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 \$ 75,280

CAPITAL OUTLAY:

The budget includes a capital outlay request of numerous items listed on Pages 5 and 6 of the budget document totaling \$ 20,752,777 .

UTILITY FUND:

Utility expenses have been increased or decreased over/under the prior year on a line - item basis. Effective July 1, 2024, 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 2023 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 (7/1/2024)

		Commercial Rate:	Residential Rate:	
			<u>Base Rate</u>	<u>Per CCF or Gallon</u>
Gas department			7.50	Fuel adjustment charge based on fuel cost
Water department	\$20.95 for 1st 3,000 gallons \$7.87 per 1,000 gal. over 3,000 gallons		\$13.33 for 1st 2,500 gallons	\$7.87 per 1,000 gal. over 2,500 gallons
Sewer department	\$16.81 for 1st 3,000 gallons \$7.87 per 1,000 gal. over 3,000 gallons		\$12.80 for 1st 2,500 gallons	\$7.87 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, 2025

	2023	2024	2025	General Fund	Sales Tax Funds	Debt Service Funds	Capital Projects Funds	(ARP) Capital Projects	Utility Fund
	Actual	Estimated	Budget						
Revenues:									
Taxes	\$ 9,559,928	\$ 12,047,808	\$ 14,044,479	\$1,109,625	\$12,934,854	\$ -	\$ -	\$ -	\$ -
Licenses and permits	810,918	609,997	669,700	669,700	-	-	-	-	-
Intergovernmental	1,098,305	1,814,606	8,556,843	1,041,779	7,515,064	-	-	-	-
Charges for services	4,042,325	4,085,441	4,341,345	-	-	-	-	-	4,341,345
Fines and forfeits	362,933	451,474	425,000	425,000	-	-	-	-	-
Miscellaneous	507,622	469,825	614,825	304,400	295,725	2,200	-	-	12,500
Total operating revenues	16,382,031	19,479,151	28,652,192	3,550,504	20,745,643	2,200	-	-	4,353,845
Expenditures:									
General government	1,907,111	1,534,671	1,783,639	1,547,539	236,100	-	-	-	-
Public safety -									
Police	3,152,119	3,701,313	3,996,303	3,996,303	-	-	-	-	-
Civil Service	4,611	5,672	5,745	5,745	-	-	-	-	-
Fire	838,323	945,036	996,027	-	996,027	-	-	-	-
Highways and streets	2,056,035	1,875,539	2,138,142	1,381,242	756,900	-	-	-	-
Culture and recreation	526,421	584,767	677,278	677,278	-	-	-	-	-
Debt service									
Principal	1,480,008	1,784,008	2,000,821	-	683,821	1,317,000	-	-	-
Interest and issuance costs	533,023	636,352	593,642	-	-	593,642	-	-	-
Capital outlay - governmental	7,790,696	5,990,513	12,564,105	2,224,400	10,339,705	-	-	-	-
Utility Fund expenses	3,712,097	3,902,822	4,064,350	-	-	-	-	-	4,064,350
Total operating expenses	22,000,444	20,960,693	28,820,052	9,832,507	13,012,553	1,910,642	-	-	4,064,350
Operating income (loss)	(5,618,413)	(1,481,542)	(167,860)	(6,282,003)	7,733,090	(1,908,442)	-	-	289,495
Nonoperating revenues (expenses):									
State grant	30,000	30,000	28,000	-	-	-	-	-	28,000
Interest income	24,103	52,718	53,500	-	-	-	-	-	53,500
Loss on sale of assets	(9,545)	-	-	-	-	-	-	-	-
Interest expense	(15,170)	(15,000)	(15,000)	-	-	-	-	-	(15,000)
Nonemployer pension contribution	8,129	7,500	8,000	-	-	-	-	-	8,000
Total nonoperating revenues (expenses)	37,517	75,218	74,500	-	-	-	-	-	74,500
Income (loss) before capital contributions and transfers	(5,580,896)	(1,406,324)	(93,360)	(6,282,003)	7,733,090	(1,908,442)	-	-	363,995
Other financing sources (uses):									
Bond/lease proceeds	1,652,293	278,010	1,000,080	-	1,000,080	-	-	-	-
Transfers in	6,600,686	11,576,783	8,660,623	6,250,080	-	1,910,543	-	-	500,000
Transfers out	(6,600,686)	(11,576,783)	(8,660,623)	-	(6,160,623)	-	-	-	(2,500,000)
Total other financing sources (uses)	1,652,293	278,010	1,000,080	6,250,080	(5,160,543)	1,910,543	-	-	(2,000,000)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (before capital contributions)	(3,928,603)	(1,128,314)	906,720	(31,923)	2,572,547	2,101	-	-	(1,636,005)
Capital contributions	378,000	1,200,292	2,087,435	-	-	-	-	-	2,087,435
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (after capital contributions)	(3,550,603)	71,978	2,994,155	(31,923)	2,572,547	2,101	-	-	451,430
Fund balances/retained earnings, beginning	29,335,220	25,784,617	25,856,595	805,501	7,257,251	622,930	-	-	17,170,913
Fund balances/retained earnings, ending	\$ 25,784,617	\$ 25,856,595	\$ 28,850,750	\$ 773,578	\$ 9,829,798	\$ 625,031	\$ -	\$ -	\$ 17,622,343

CITY OF SCOTT, LOUISIANA
Capital Outlay Budget Request
June 30, 2025

Description of Capital Item	Functional Department	Cost	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
General Fund						
1	Property Acquisition-Lions Club Rd	Gen. Govt.	100,000	General Fund	6/30/23	Improve efficiency Requested
2	Basketball Court Cover & Concrete Repair	Gen. Govt.	75,000	General Fund	6/30/23	Improve efficiency Requested
3	Banners-Apollo Road	Gen. Govt.	<u>15,000</u>	General Fund	6/30/23	Improve efficiency Requested
	Total general government		<u>190,000</u>			
	<u>Public safety:</u>					
	Police:					
4	ATC/Utility Trailer	Police	23,500	LACE	6/30/23	Citizens' safety Requested
5	Message Board/ Radar Trailer/Camera Unit	Police	28,820	LACE	6/30/23	Citizens' safety Requested
6	Emergency Services Bldg- Roof Replacement Lions Club F	Police	<u>77,000</u>	General Fund	6/30/23	Citizens' safety Requested
	Total public safety		<u>129,320</u>			
	<u>Culture and tourism:</u>					
7	LCVC Grant-Begnaud House Improvements	Gen Govt.	10,000	General Fund	6/30/23	Availability to citizens Requested
				LCVC Grant \$10,000		
8	LGAP Grant-Improvements to Event Center, City Hall Lighting	Gen Govt.	45,000	General Fund	6/30/23	Availability to citizens Requested
				LGAP Grant \$20,000		
9	Pocket Park/Veteran's Memorial Museum - Phase II	Gen. Govt.	350,000	General Fund	6/30/23	Availability to citizens Requested
10	Scott Park Improvements Concept Design(1.3mil)--BMX (\$500k)	Gen. Govt.	1,500,080	Proceeds: \$1,000,080 LCG-BMX 500,000	6/30/23	Availability to citizens Requested
	Total culture and tourism		<u>1,905,080</u>			
	TOTAL GENERAL FUND		<u>2,224,400</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
<u>Sales Tax Funds/Capital Projects Fund</u>							
<u>Streets and drainage:</u>							
11a	Blacktopping Overlay- (const. & eng.) Old Spanish Trail to Cameron Street	Street	125,000	1968 Sales Tax	6/30/25	Street safety	Requested
11b	Lesbesque Rd. Reconstruction & Overlay	Street	585,000	2023 Sales Tax	6/30/25	Street safety	Requested
12	Bridge Rating (5)	Street	16,000	1968 Sales Tax	6/30/25	Street safety	Requested
13	LA Hwy 93/Renaud Roundabouts City match (\$793,750)	Street	3,968,750	Capital Outlay	6/30/25	Street safety	Requested
14	Old Spanish Trail Sidewalks City Match (\$187,805)	Street	741,497	DOTD Grant 1968 Sales Tax	6/30/25	Street safety	Requested
15	St. Mary St. Sidewalks	Street	100,000	1968 Sales Tax	6/30/25	Street safety	Requested
16	Street Trucks/Excavator/Equip.	Street	58,000	1984 Sales Tax	6/30/25	Street safety	Requested
17	Fire Dept. - Apparatus Rm. Heater for STA 53 (PIAL) NDT Ladder Testing (PIAL)	Fire	7,575	1984 Sales Tax	6/30/25	Street safety	Requested
18	Eraste Landry Extension -Eng. For Design--incls. 20% match	Street	271,905	Capital Outlay	6/30/25	Street safety	Requested
19	Gas Infrastructure/Drainage-OST/L.Provost (3 of 3) CEA	Street	165,000	TIF Sales Tax	6/30/25	Street safety	Requested
20	Comprehensive Plan Land Use Map Update	Street	65,000	1968 Sales Tax	6/30/25	Street safety	Requested
21	Transportation Improvement Plan	Street	87,000	1968 Sales Tax	6/30/25	Street safety	Requested
22	Recreational Trail Program City Match (\$87,608)	Street	438,040	TIF Sales Tax	6/30/25	Street safety	Requested
23	Apollo Rd. Ph II & III Utilities (City Match- \$780,394)	Street	<u>3,710,938</u>	Capital Outlay	6/30/25	Street safety	Requested
TOTAL STREETS AND DRAINAGE DEPARTMENT			<u>10,339,705</u>				
TOTAL GOVERNMENTAL FUNDS			<u>12,564,105</u>				
<u>Utility Fund Projects</u>							
24	Sewer Rehab-Pump Station & Scada System Upg	Sewer	150,000	Utility	6/30/25	Improve efficiency	Requested
25	Apollo Rd./Old Spanish Trl Sewer Ext.	Sewer	295,000	ARPA Fund	6/30/25	Improve efficiency	Requested
26	Water Sector Grant Program 25B--LA93/Frontage Rd. Water Ext.	Water	893,322	Grant	6/30/25	Improve efficiency	Requested
27	Sewer Plant Upgrades/New Sewer Plant Design Eng. \$1,766,550 Upgrade/Repairs \$200,000	Sewer	1,966,550	LDEQ Loan	6/30/25	Improve efficiency	Requested
28	Lions Club Rd. Pump Station	Sewer	1,891,800	ARPA/LDEQ Loan	6/30/25	Improve efficiency	Requested
29	Lions Club Rd. Pump Station Force Main	Sewer	1,425,300	LDEQ Loan	6/30/25	Improve efficiency	Requested
30	Apollo Rd. Pump Station Force Main	Sewer	857,000	LDEQ Loan	6/30/25	Improve efficiency	Requested
31	JB Rd. Pump Station Force Main	Sewer	<u>709,700</u>	LDEQ Loan	6/30/25	Improve efficiency	Requested
Total Utility Fund Projects			<u>8,188,672</u>				
Total capital outlay paid by Governmental funds			<u>12,564,105</u>				
TOTAL Capital Outlay			<u>20,752,777</u>				

CITY OF SCOTT, LOUISIANA
GENERAL FUND
BUDGET

YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
Revenues:				
Taxes	\$ 1,082,956	\$ 1,085,136	\$ 1,109,625	2.26%
Licenses and permits	810,918	609,997	669,700	9.79%
Intergovernmental	454,159	547,009	1,041,779	90.45%
Fines and forfeits	362,933	451,474	425,000	-5.86%
Miscellaneous	<u>370,182</u>	<u>230,338</u>	<u>304,400</u>	<u>32.15%</u>
Total revenues	<u>3,081,148</u>	<u>2,923,954</u>	<u>3,550,504</u>	<u>21.43%</u>
Expenditures:				
General government	1,722,703	1,376,783	1,547,539	12.40%
Public safety -				
Police	3,152,119	3,701,313	3,996,303	7.97%
Civil Service	4,611	5,672	5,745	1.29%
Highways and streets	1,143,569	1,193,505	1,381,242	15.73%
Culture and recreation	526,421	584,767	677,278	15.82%
Capital outlay	<u>1,025,618</u>	<u>918,014</u>	<u>2,224,400</u>	<u>142.31%</u>
Total expenditures	<u>7,575,041</u>	<u>7,780,054</u>	<u>9,832,507</u>	<u>26.38%</u>
Deficiency of revenues over expenditures	<u>(4,493,893)</u>	<u>(4,856,100)</u>	<u>(6,282,003)</u>	<u>29.36%</u>
Other financing sources:				
Transfers in	<u>4,100,000</u>	<u>4,000,000</u>	<u>6,250,080</u>	56.25%
Total other financing sources	<u>4,100,000</u>	<u>4,000,000</u>	<u>6,250,080</u>	<u>56.25%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(393,893)	(856,100)	(31,923)	<u>-96.27%</u>
Fund balance beginning	<u>2,055,494</u>	<u>1,661,601</u>	<u>805,501</u>	
Fund balance ending	<u>\$ 1,661,601</u>	<u>\$ 805,501</u>	<u>\$ 773,578</u>	

CITY OF SCOTT, LOUISIANA
GENERAL FUND
REVENUE SUMMARY
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	Change
Taxes:				
Ad valorem	\$ 377,905	\$ 409,991	\$ 420,000	2.44%
Franchise-				
Electric	615,341	592,571	600,000	1.25%
Natural gas	37,732	32,490	37,500	15.42%
Cable TV/telephone	51,454	48,134	50,125	4.14%
Telephone - internet	<u>524</u>	<u>1,950</u>	<u>2,000</u>	<u>2.56%</u>
Total taxes	<u>1,082,956</u>	<u>1,085,136</u>	<u>1,109,625</u>	<u>2.26%</u>
Licenses and permits:				
Liquor and beer licenses	8,580	17,220	17,400	1.05%
Occupational licenses	24,060	45,525	47,300	3.90%
Insurance occupational licenses	279,115	280,000	280,000	0.00%
Building permits	368,749	133,278	200,000	50.06%
Electrical permits	84,339	28,904	40,000	38.39%
Other permits	<u>46,075</u>	<u>105,070</u>	<u>85,000</u>	<u>-19.10%</u>
Total licenses and permits	<u>810,918</u>	<u>609,997</u>	<u>669,700</u>	<u>9.79%</u>
Intergovernmental:				
Federal grant - FEMA (hurricane exp. reimb.)	-	37,948	-	-100.00%
Intergovernmental Agreement with LCG-BMX	-	-	500,000	#DIV/0!
State of Louisiana -				
Department of Revenue and Taxation:				
Beer taxes	16,177	16,679	20,000	19.91%
Department of Transportation:				
Grass cutting	4,165	7,400	7,400	0.00%
Department of Public Safety:				
Municipal police supplemental pay	165,860	176,865	216,000	22.13%
Local -				
Lafayette Parish School Board	257,957	263,117	268,379	2.00%
LGAP	-	30,000	20,000	-33.33%
LCVC	<u>10,000</u>	<u>15,000</u>	<u>10,000</u>	<u>-33.33%</u>
Total intergovernmental	<u>454,159</u>	<u>547,009</u>	<u>1,041,779</u>	<u>90.45%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
REVENUE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	Change
Fines and forfeits:				
Fines and court costs - regular	160,126	223,129	190,000	-14.85%
Fines and court costs - LACE	<u>202,807</u>	<u>228,345</u>	<u>235,000</u>	<u>2.91%</u>
Total fines and forfeits	<u>362,933</u>	<u>451,474</u>	<u>425,000</u>	<u>-5.86%</u>
Miscellaneous:				
Interest	25,402	32,717	32,000	-2.19%
Donation	650	-	-	#DIV/0!
Other sources	163,457	25,963	5,000	-80.74%
Begnaud House inventory sales	8,368	15,585	12,000	-23.00%
Begnaud House event admissions	1,610	5,500	5,000	-9.09%
Rental income - Scott Event Center	50,725	63,025	65,000	3.13%
Chamber of Commerce Income	-	2,100	5,400	157.14%
Veterans Memorial	101,560	56,300	26,000	-53.82%
Sale of assets	16,410	19,148	10,000	0.00%
Scott Park Income	<u>2,000</u>	<u>10,000</u>	<u>144,000</u>	<u>100.00%</u>
Total miscellaneous	<u>370,182</u>	<u>230,338</u>	<u>304,400</u>	<u>32.15%</u>
Total revenues	<u>\$ 3,081,148</u>	<u>\$ 2,923,954</u>	<u>\$ 3,550,504</u>	<u>21.43%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
General government:				
Mayor and council salaries	\$ 155,524	\$ 171,082	\$ 171,082	0.00%
Other salaries	162,803	188,113	193,758	3.00%
Cost of Living Increase	2.0% -	-	7,296	100.00%
Payroll taxes	7.65% 24,228	27,801	28,636	3.00%
Municipal employee retirement	14.00% 35,908	39,820	37,041	-6.98%
Accounting and audit fees	40,285	44,000	45,000	2.27%
Advertising and publications	30,602	30,455	30,000	-1.49%
Alarm	-	480	480	0.00%
Bank charges	-	693	700	1.01%
Cell phones/tower charges	-	3,060	3,060	0.00%
Christmas in Scott / 4th of July	-	4,784	4,900	2.42%
Collection fees	10,364	8,900	8,000	-10.11%
Computer services	18,860	17,869	18,000	0.73%
Cultural activities	6,085	-	-	
Drug testing/counseling	-	1,300	1,300	0.00%
Dues and conventions	2,491	9,957	7,500	-24.68%
Election Expense	-	3,505	5,000	42.65%
General insurance	115,287	69,889	88,303	26.35%
Group insurance	41,937	46,688	47,825	2.44%
Janitorial	-	9,600	9,600	0.00%
Le Jumelage de Scott	-	2,600	2,600	0.00%
Legal/Consulting fees	328,419	256,709	325,000	26.60%
Miscellaneous	11,719	100	100	0.00%
Municode annual fee w/supplements	-	4,496	4,500	0.09%
Office car expense	-	19,539	30,000	53.54%
Office supplies	66,813	35,511	35,000	-1.44%
Prayer Day expenses	-	950	900	-5.26%
Public Relations	352	781	300	-61.59%
Repairs and maintenance	67,217	43,451	30,000	-30.96%
Scott business appreciation	3,551	3,513	3,700	5.32%
Telephone and utilities	29,962	23,012	22,000	-4.40%
Uniforms	2,873	1,611	2,800	73.81%
Total administrative	<u>1,155,280</u>	<u>1,070,269</u>	<u>1,164,381</u>	<u>8.79%</u>
Code department-				
Salaries	136,732	147,207	147,207	0.00%
Cost of Living Increase	2.0% -	-	2,944	100.00%
Payroll taxes	7.85% 30,193	11,144	11,486	3.07%
Retirement	14.00% -	21,927	21,021	-4.13%
Group insurance	12,913	14,504	15,000	3.42%
Building permits	385,907	109,177	180,000	64.87%
Training	1,678	2,555	5,500	115.26%
Total code department	<u>567,423</u>	<u>306,514</u>	<u>383,158</u>	<u>25.01%</u>
Total general government	<u>1,722,703</u>	<u>1,376,783</u>	<u>1,547,539</u>	<u>12.40%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	Change
Public safety:				
Police -				
Salaries--police staff	1,658,657	1,349,509	1,397,149	3.53%
Staff Salaries increase	2.0% -	-	31,731	#DIV/0!
Salary--Chief	92,664	101,930	101,930	0.00%
School resource officers	-	290,532	263,487	-9.31%
Clerk of Court salaries	-	2,715	4,000	47.33%
LACE salaries	-	41,548	42,000	1.09%
Overtime salaries	-	70,000	70,000	0.00%
On-behalf payments	-	184,295	216,000	17.20%
Payroll taxes	7.85% 133,686	150,944	158,102	4.74%
Retirement	35.60% 418,999	535,850	638,770	19.21%
Advertising	2,713	860	3,000	248.84%
Air card	-	14,376	14,500	0.86%
Auto allowance	9,600	9,600	9,600	0.00%
Auto expense (fuel)	89,657	90,000	100,000	11.11%
Computer services	29,030	86,432	100,000	15.70%
Drug testing/Hep B vaccinations	-	6,564	5,000	-23.83%
Dues and subscriptions	18,124	20,000	28,400	42.00%
Firearms and ammunition	7,301	9,000	9,000	0.00%
General insurance	241,252	261,461	288,867	10.48%
Group insurance	195,717	240,824	229,067	-4.88%
Hazard material/Coroner	-	-	5,000	#DIV/0!
Janitorial	-	21,625	21,000	-2.89%
Legal Fees	-	-	5,000	#DIV/0!
Miscellaneous	2,023	1,000	1,000	0.00%
Office equipment repair and maintenance	80,400	24,868	30,000	20.64%
Office supplies	20,275	12,491	15,000	20.09%
Repairs and maintenance (auto)	48,608	76,435	83,000	8.59%
Supplies - Detectives division	-	2,000	2,000	0.00%
Tower charges	-	2,700	2,700	0.00%
Training, lodging, and travel	11,143	18,500	16,000	-13.51%
Uniforms - police office personnel	-	4,000	4,000	0.00%
Uniforms and supplies	21,658	20,000	46,000	130.00%
Telephone and Utilities	<u>70,612</u>	<u>51,254</u>	<u>55,000</u>	<u>7.31%</u>
Total police	<u>3,152,119</u>	<u>3,701,313</u>	<u>3,996,303</u>	<u>7.97%</u>
Civil service-				
Contract services	3,600	3,672	3,745	1.99%
Office expense/advertising	<u>1,011</u>	<u>2,000</u>	<u>2,000</u>	<u>0.00%</u>
Total civil service	<u>4,611</u>	<u>5,672</u>	<u>5,745</u>	<u>1.29%</u>
Total public safety	<u>\$ 3,156,730</u>	<u>\$ 3,706,985</u>	<u>\$ 4,002,048</u>	<u>7.96%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
				Change
Highways and streets:				
Street department -				
Salaries	\$ 621,411	\$ 675,454	\$ 707,236	4.71%
Cost of Living Increase	2.0%	-	13,927	100.00%
Municipal employee retirement	14.00%	83,638	94,473	5.24%
Payroll taxes	7.85%	47,224	51,659	18.49%
Street lighting		121,587	114,280	5.01%
General insurance		162,326	123,996	8.31%
Group insurance		75,645	99,285	13.26%
Dues and subscriptions		3,240	-	#DIV/0!
Grass Cutting/Condemnation		-	3,000	400.00%
Engineering		5,298	-	#DIV/0!
Utilities		8,734	8,258	2.93%
Janitorial		-	6,000	0.00%
Uniforms 13 x \$675		4,268	5,500	47.27%
Lawn Maintenance		10,103	6,500	<u>1284.62%</u>
MPO-Acadiana Regional Commission		-	5,000	<u>0.00%</u>
Miscellaneous		<u>95</u>	<u>100</u>	<u>0.00%</u>
Total street department		<u>1,143,569</u>	<u>1,193,505</u>	<u>15.73%</u>
Culture and Recreation:				
Begnaud House -				
Salaries		26,231	28,004	-1.53%
Cost of Living Increase	2.0%	-	551	100.00%
Payroll taxes	7.85%	2,030	2,041	8.18%
Insurance		3,364	6,950	12.52%
Purchase Inventory		6,551	11,315	-42.55%
Alarm		-	500	0.00%
Events		2,000	4,528	-0.62%
Telephone and Utilities		4,690	7,248	0.72%
Computer service		-	3,150	0.95%
Office/housekeeping supplies		4,177	1,249	-19.94%
Building and ground maintenance		15,181	9,562	-58.17%
Conferences/travel/dues		150	150	0.00%
Miscellaneous		<u>190</u>	<u>101</u>	<u>100.00%</u>
Total Begnaud House		<u>64,564</u>	<u>74,798</u>	<u>-12.58%</u>
Scott Event Center -				
Contract labor		326	371	7.82%
Insurance		9,630	9,353	-17.28%
Repairs and maintenance		19,351	16,426	-21.47%
Utilities/Cell Allowance/Cable		<u>15,618</u>	<u>11,695</u>	<u>0.04%</u>
Total Scott Event Center		<u>44,925</u>	<u>37,845</u>	<u>-13.50%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2025

Scott Park -				
Utilities	59,470	54,057	55,000	0.00%
Insurance	70,513	86,259	87,050	0.00%
Repairs and supplies	31,770	38,400	40,000	0.00%
Miscellaneous	665	-	-	0.00%
Contract Labor/Professional Services	-	-	89,750	
Improvement Note	<u>254,514</u>	<u>293,408</u>	<u>307,356</u>	<u>0.00%</u>
Total Scott Park	<u>416,932</u>	<u>472,124</u>	<u>579,156</u>	<u>100.00%</u>
Total culture and recreation	<u>526,421</u>	<u>584,767</u>	<u>677,278</u>	<u>15.82%</u>
Capital outlay:				
General government -	115,217	30,000	190,000	
Public safety -		-		
Police:	264,522	399,547	129,320	
Culture and tourism -	<u>645,879</u>	<u>488,467</u>	<u>1,905,080</u>	
Total capital outlay	<u>1,025,618</u>	<u>918,014</u>	<u>2,224,400</u>	<u>142.31%</u>
Total expenditures	<u>\$ 7,575,041</u>	<u>\$ 7,780,054</u>	<u>\$ 9,832,507</u>	<u>26.38%</u>

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

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Taxes	\$ 3,582,337	3,812,891	\$ 4,050,000	6.22%
Intergovernmental:				
Federal grant	605,092	106,259	-	-100.00%
State Grant	-	217,092	7,143,032	100.00%
Miscellaneous:				
Interest	87,148	131,724	137,500	4.38%
Total revenues	<u>4,274,577</u>	<u>4,267,966</u>	<u>11,330,532</u>	<u>165.48%</u>
Expenditures:				
General government	57,038	69,413	70,000	0.85%
Highways and streets	790,321	504,057	593,500	17.74%
Capital outlay	779,510	1,327,194	9,086,090	584.61%
Total expenditures	<u>1,626,869</u>	<u>1,900,664</u>	<u>9,749,590</u>	<u>412.96%</u>
Excess (deficiency) of revenues over expenditures	<u>2,647,708</u>	<u>2,367,302</u>	<u>1,580,942</u>	<u>-33.22%</u>
Other financing uses:				
Transfers to/(from) -				
Transfers in	7,197	409,685	-	-100.00%
Transfers out	<u>(1,396,398)</u>	<u>(2,449,346)</u>	<u>(1,873,830)</u>	<u>-23.50%</u>
Total other uses	<u>(1,389,201)</u>	<u>(2,039,661)</u>	<u>(1,873,830)</u>	<u>-8.13%</u>
Excess (deficiency) of revenues over expenditures and other uses	1,258,507	327,641	(292,888)	-189.39%
Fund balance, beginning	<u>2,092,363</u>	<u>3,350,870</u>	<u>3,678,511</u>	
Fund balance, ending	<u>\$ 3,350,870</u>	<u>\$ 3,678,511</u>	<u>\$ 3,385,623</u>	

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
6/22/68 SALES TAX FUND BUDGET
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	Change
General government:				
Sales tax collection fees	\$ 57,038	\$ 69,413	\$ 70,000	0.85%
Total general government	<u>57,038</u>	<u>69,413</u>	<u>70,000</u>	<u>0.85%</u>
Highways and streets				
Supplies and repairs	87,392	94,998	90,000	-5.26%
Herbicide program	45,087	45,086	47,500	5.35%
Channel Cleaning	65,827	-	-	#DIV/0!
Engineering fees, annexation, etc	<u>592,015</u>	<u>363,973</u>	<u>456,000</u>	<u>25.28%</u>
Total highways & streets	<u>790,321</u>	<u>504,057</u>	<u>593,500</u>	<u>17.74%</u>
Capital outlay:	<u>779,510</u>	<u>1,327,194</u>	<u>9,086,090</u>	<u>584.61%</u>
Total capital outlay	<u>779,510</u>	<u>1,327,194</u>	<u>9,086,090</u>	<u>584.61%</u>
Total expenditures	<u>1,626,869</u>	<u>1,900,664</u>	<u>9,749,590</u>	<u>412.96%</u>

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

	Year Ended June 30,			%
	2023	2024	2025	
Revenues:	Actual	Estimated	Budget	Change
Taxes - sales	\$ 3,582,337	\$ 3,812,891	\$ 4,050,000	6.22%
Intergovernmental:				
State of Louisiana - Supplemental Pay	-	21,047	21,600	100.00%
Volunteer Fire Dept - from Safer Grant	39,054	-	-	#DIV/0!
Other-	-	8,000	60,000	
Interest	<u>16,601</u>	<u>41,733</u>	<u>44,225</u>	<u>5.97%</u>
Total revenues	<u>3,637,992</u>	<u>3,883,671</u>	<u>4,175,825</u>	<u>7.52%</u>
Expenditures:				
General government -				
Sales tax collection fees	28,153	38,557	39,000	1.15%
Bond issuance costs	48,775	-	-	
Professional fees	<u>37,173</u>	<u>32,500</u>	<u>33,500</u>	<u>3.08%</u>
Total general government	<u>114,101</u>	<u>71,057</u>	<u>72,500</u>	<u>2.03%</u>
Public safety -				
Fire:				
Contract	75,000	75,000	75,000	0.00%
Telephone and supplies	8,142	4,594	3,732	-18.76%
Uniforms	4,553	6,850	6,850	0.00%
Professional fees	27,790	19,015	19,000	-0.08%
Salaries	558,115	634,098	658,364	3.83%
Cost of living increase 2.0%	-	-	12,909	100.00%
Overtime Salaries	-	7,500	13,105	100.00%
On-behalf payments	-	21,047	21,600	2.63%
Incentive for volunteers	-	50,000	50,000	0.00%
Retirement - (3) Full Time 33.25%	38,564	46,614	49,282	5.72%
Payroll taxes 7.85%	41,041	47,913	53,376	11.40%
Contract labor	57,776	8,076	8,237	1.99%
Insurance	<u>27,342</u>	<u>24,329</u>	<u>24,572</u>	<u>1.00%</u>
Total public safety	<u>838,323</u>	<u>945,036</u>	<u>996,027</u>	<u>5.40%</u>
Highways and streets -				
Vehicle and equipment repairs and maint.	102,985	105,262	90,000	-14.50%
Equipment lease (streetsweeper & excavat	<u>19,160</u>	<u>72,715</u>	<u>73,400</u>	<u>0.94%</u>
Total highways and streets	<u>122,145</u>	<u>177,977</u>	<u>163,400</u>	<u>-8.19%</u>

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
4/1/84 SALES TAX FUND BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
Debt service:				
Emergency Service Bldg.	263,000	250,000	250,000	0.00%
Street Sweeper	51,065	51,065	51,065	0.00%
Ladder truck	205,943	205,943	205,943	0.00%
Enterprise Fleet Lease	-	-	176,813	#DIV/0!
Total Debt Service	<u>520,008</u>	<u>507,008</u>	<u>683,821</u>	<u>34.87%</u>
Capital outlay:				
Various Street Equipment	91,032	203,702	65,575	
Scott Park Expansion Property	<u>1,595,000</u>	-	-	
Total capital outlay	<u>1,686,032</u>	<u>203,702</u>	<u>65,575</u>	<u>-67.81%</u>
Total expenditures	<u>3,280,609</u>	<u>1,904,780</u>	<u>1,981,323</u>	<u>4.02%</u>
Excess of revenues over expenditures	<u>357,383</u>	<u>1,978,891</u>	<u>2,194,502</u>	<u>10.90%</u>
Other financing sources uses:				
Proceeds from bond	1,652,293	278,010	1,000,080	0.00%
Transfers out	<u>(2,249,852)</u>	<u>(2,222,695)</u>	<u>(3,221,534)</u>	<u>44.94%</u>
Total other sources (uses)	<u>(597,559)</u>	<u>(1,944,685)</u>	<u>(2,221,454)</u>	<u>14.23%</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(240,176)	34,206	(26,952)	<u>-178.79%</u>
Fund balance, beginning	<u>1,143,230</u>	<u>903,054</u>	<u>937,260</u>	
Fund balance, ending	<u>\$ 903,054</u>	<u>\$ 937,260</u>	<u>\$ 910,308</u>	

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
TIF DISTRICT SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
Revenues:				
Taxes - sales	\$ 1,312,298	\$ 1,485,558	\$ 1,470,000	-1.05%
State Grant	-	-	350,432	#DIV/0!
Interest	<u>15,502</u>	<u>41,892</u>	<u>42,000</u>	<u>0.26%</u>
Total revenues	<u>1,327,800</u>	<u>1,527,450</u>	<u>1,862,432</u>	<u>21.93%</u>
Expenditures:				
General government	13,269	9,825	12,000	22.14%
Capital outlay	<u>300,000</u>	<u>435,619</u>	<u>603,040</u>	<u>38.43%</u>
Total expenditures	<u>313,269</u>	<u>445,444</u>	<u>615,040</u>	<u>38.07%</u>
Excess of revenues over expenditures	<u>1,014,531</u>	<u>1,082,006</u>	<u>1,247,392</u>	<u>15.29%</u>
Transfers in (out):				
Transfers out	<u>(747,239)</u>	<u>(3,944,793)</u>	<u>(743,059)</u>	<u>-81.16%</u>
Total other financing uses	<u>(747,239)</u>	<u>(3,944,793)</u>	<u>(743,059)</u>	<u>-81.16%</u>
Excess (deficiency) of revenues over expenditures and other uses	267,292	(2,862,787)	504,333	<u>-117.62%</u>
Fund balance, beginning	<u>3,389,710</u>	<u>3,657,002</u>	<u>794,215</u>	
Fund balance, ending	<u>\$ 3,657,002</u>	<u>\$ 794,215</u>	<u>\$ 1,298,548</u>	

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
2023 SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Taxes - sales	\$ -	\$ 1,738,193	\$ 3,168,588	82.29%
Interest	-	3,342	10,000	199.22%
Total revenues	-	1,741,535	3,178,588	82.52%
Expenditures:				
General government	-	7,182	81,200	1030.60%
Capital outlay	-	-	585,000	#DIV/0!
Total expenditures	-	7,182	666,200	9175.97%
Excess of revenues over expenditures	-	1,734,353	2,512,388	44.86%
Transfers in (out):				
Bond Proceeds	-	-	-	
Transfers out	-	-	(72,200)	#DIV/0!
Total other financing uses	-	-	(72,200)	#DIV/0!
Excess (deficiency) of revenues over expenditures and other uses	-	1,734,353	2,440,188	40.70%
Fund balance, beginning	-	-	1,734,353	
Fund balance, ending	\$ -	\$ 1,734,353	\$ 4,174,541	

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
HOTEL MOTEL SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
Revenues:				
Taxes - sales	\$ -	\$ 113,139	\$ 196,266	73.47%
Miscellaneous - Interest	-	184	2,000	986.96%
Total revenues	-	113,323	198,266	74.96%
Expenditures:				
General government	-	411	400	-2.68%
Capital outlay	-	-	-	#DIV/0!
Total expenditures	-	411	400	-2.68%
Excess of revenues over expenditures	-	112,912	197,866	75.24%
Transfers in (out):				
Transfers out (general)	-	-	(250,000)	#DIV/0!
Total other financing uses	-	-	(250,000)	#DIV/0!
Excess (deficiency) of revenues over expenditures and other uses	-	112,912	(52,134)	-146.17%
Fund balance, beginning	-	-	112,912	
Fund balance, ending	\$ -	\$ 112,912	\$ 60,778	

CITY OF SCOTT, LOUISIANA
DEBT SERVICE FUND
SALES TAX BONDS FUND BUDGET
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025			%
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Miscellaneous - interest	\$ 2,008	\$ 2,112	\$ 2,200	4.17%
Expenditures:				
Debt service -				
Principal retirement	960,000	1,277,000	1,317,000	3.13%
Interest	529,824	632,152	589,442	-6.76%
Paying agent fees	3,199	4,200	4,200	0.00%
Total debt service	<u>1,493,023</u>	<u>1,913,352</u>	<u>1,910,642</u>	<u>-0.14%</u>
Deficiency of revenues over expenditures	<u>(1,491,015)</u>	<u>(1,911,240)</u>	<u>(1,908,442)</u>	<u>-0.15%</u>
Other financing sources:				
Transfers in	<u>1,494,424</u>	<u>1,914,098</u>	<u>1,910,543</u>	<u>-0.19%</u>
Total financing sources	<u>1,494,424</u>	<u>1,914,098</u>	<u>1,910,543</u>	<u>-0.19%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	3,409	2,858	2,101	<u>-26.49%</u>
Fund balance, beginning	<u>616,663</u>	<u>620,072</u>	<u>622,930</u>	
Fund balance, ending	<u>\$ 620,072</u>	<u>\$ 622,930</u>	<u>\$ 625,031</u>	

CITY OF SCOTT, LOUISIANA
CAPITAL PROJECTS/LCDBG FUND
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	Change
Revenues:				
Federal grants	\$ -	\$ -	\$ -	#DIV/0!
State grants - Capital Outlay	-	915,199	-	-100.00%
Interest	<u>3,681</u>	<u>6,000</u>	<u>-</u>	-100.00%
Total revenues	<u>3,681</u>	<u>921,199</u>	<u>-</u>	<u>-100.00%</u>
Expenditures:				
Capital outlay -	<u>3,999,536</u>	<u>3,105,984</u>	<u>-</u>	-100.00%
Total expenditures	<u>3,999,536</u>	<u>3,105,984</u>	<u>-</u>	<u>-100.00%</u>
Deficiency of revenues over expenditures	<u>(3,995,855)</u>	<u>(2,184,785)</u>	<u>-</u>	<u>-100.00%</u>
Transfers in (out):				
Transfers in	(7,197)	4,650,000	-	100.00%
Transfers out	<u>-</u>	<u>(403,445)</u>	<u>-</u>	100.00%
Total other financing sources (uses)	<u>(7,197)</u>	<u>4,246,555</u>	<u>-</u>	<u>0.00%</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(4,003,052)	2,061,770	-	<u>-100.00%</u>
Fund balance, beginning	<u>1,941,282</u>	<u>(2,061,770)</u>	<u>-</u>	
Fund balance, ending	<u>\$ (2,061,770)</u>	<u>\$ -</u>	<u>\$ -</u>	

CITY OF SCOTT, LOUISIANA
ARPA CAPITAL PROJECTS
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Federal grant - American Rescue Plan	\$ -	\$ -	\$ -	#DIV/0!
State Grant-Water Sector Grant Program	-	-	-	100.00%
Interest	-	-	-	#DIV/0!
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Expenditures:				
Utility fund capital outlay -				
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Excess of revenues over expenditures	-	-	-	<u>100.00%</u>
Transfers in (out):				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	100.00%
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%	
	2023	2024	2025		
	Actual	Estimated	Budget	Change	
Operating Revenues:					
Charges for services -					
Gas sales	\$ 521,116	\$ 520,974	\$ 544,235	4.46%	
Water sales	1,636,287	1,710,262	1,820,462	6.44%	
Sewerage service charges	831,511	840,063	880,150	4.77%	
Garbage service charges	749,716	815,531	853,298	4.63%	
Permits, reconnections and penalties	303,695	198,611	243,200	22.45%	
Other revenues	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>0.00%</u>	
Total operating revenues	<u>4,054,825</u>	<u>4,097,941</u>	<u>4,353,845</u>	<u>6.24%</u>	
Operating Expenses:					
Gas purchases	174,240	131,922	145,065	9.96%	
Water purchases	1,040,308	1,137,794	1,182,794	3.96%	
Garbage services	725,039	753,141	808,663	7.37%	
Salaries	258,534	291,140	296,078	1.70%	
Cost of living increase	2.00%	-	5,922	100.00%	
Retirement - (GASB 68)	1,666	-	-	100.00%	
Retirement - current	15.50%	36,695	43,265	47,898	10.71%
OPEB expense	12,580	-	-	100.00%	
Bad debts	-	29,701	35,500	19.52%	
General insurance	85,849	73,195	78,215	6.86%	
Group insurance	60,151	61,243	51,773	-15.46%	
Professional fees	48,565	57,869	60,000	3.68%	
Lab fees	-	22,894	25,000	9.20%	
Material, supplies and repairs	479,508	447,952	400,000	-10.70%	
Truck expense	17,257	15,090	16,300	8.02%	
Depreciation expense	605,898	675,000	725,000	7.41%	
Payroll taxes	19,263	22,137	23,706	7.09%	
Office expense	32,075	28,403	29,500	3.86%	
2 way radios/cell phone	-	1,920	1,860	-3.13%	
Miscellaneous	-	-	200	100.00%	
Uniforms	1,628	2,899	3,375	16.42%	
Training	18,828	-	14,000	#DIV/0!	
Hazard Waste Day	-	16,558	16,500	-0.35%	
Utilities and telephone	<u>94,013</u>	<u>90,699</u>	<u>97,000</u>	<u>6.95%</u>	
Total operating expenses	<u>3,712,097</u>	<u>3,902,822</u>	<u>4,064,350</u>	<u>4.14%</u>	
Operating income (loss)	<u>\$ 342,728</u>	<u>\$ 195,119</u>	<u>\$ 289,495</u>	<u>48.37%</u>	

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET(CONTINUED)
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Nonoperating revenues (expenses):				
State grant /CWEF	30,000	30,000	28,000	-6.67%
Interest income	24,103	52,718	53,500	1.48%
Nonemployer pension contribution	8,129	7,500	8,000	6.67%
Loss on sale of assets	(9,545)	-	-	#DIV/0!
Interest expense	(15,170)	(15,000)	(15,000)	0.00%
Total nonoperating revenues (expenses)	<u>37,517</u>	<u>75,218</u>	<u>74,500</u>	<u>-0.95%</u>
Income before transfers	<u>380,245</u>	<u>270,337</u>	<u>363,995</u>	<u>34.65%</u>
Transfers in (out) -				
Transfers in	999,065	603,000	500,000	-17.08%
Transfers out	<u>(2,200,000)</u>	<u>(2,556,504)</u>	<u>(2,500,000)</u>	<u>-2.21%</u>
Total transfers in (out)	<u>(1,200,935)</u>	<u>(1,953,504)</u>	<u>(2,000,000)</u>	<u>2.38%</u>
Net income (loss) before capital contributions	(820,690)	(1,683,167)	(1,636,005)	<u>-2.80%</u>
Capital Contributions	<u>378,000</u>	<u>1,200,292</u>	<u>2,087,435</u>	<u>0.00%</u>
Net income (loss) after capital contributions	(442,690)	(482,875)	451,430	
Retained earnings, beginning	<u>18,096,478</u>	<u>17,653,788</u>	<u>17,170,913</u>	
Retained earnings, ending	<u>\$ 17,653,788</u>	<u>\$ 17,170,913</u>	<u>\$ 17,622,343</u>	

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
GAS DEPARTMENT
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Operating Revenues:				
Customer service charges	\$ 521,116	\$ 520,974	\$ 544,235	4.46%
Permits, reconnections, and penalties	<u>73,770</u>	<u>19,405</u>	<u>28,500</u>	<u>46.87%</u>
 Total operating gas revenues	 <u>594,886</u>	 <u>540,379</u>	 <u>572,735</u>	 <u>5.99%</u>
Operating Expenses:				
Gas purchases	174,240	131,922	145,065	9.96%
Salaries	100,198	102,674	102,674	0.00%
Cost of Living Increase	2.00%	-	2,054	100.00%
Retirement - current (14%)	13,721	14,740	14,662	-0.53%
Retirement expense (GASB 68)	633	-	-	0.00%
OPEB expense (benefit)	5,032	-	-	0.00%
Bad debts	-	6,203	8,500	37.03%
Insurance	20,842	20,098	20,157	0.29%
Group insurance	23,827	25,440	15,772	-38.00%
Professional fees	17,881	22,013	23,500	6.76%
Materials, supplies and repairs gas meter replacemen	86,817	62,016	65,000	4.81%
Truck expense	4,066	4,244	5,000	17.81%
Depreciation expense	5,201	5,500	15,000	172.73%
Payroll taxes	7.85%	7,461	8,221	5.56%
Office expense	9,065	8,535	8,500	-0.41%
2 way radio/cell phone	-	780	720	-7.69%
Miscellaneous	-	-	100	100.00%
Training	17,772	-	10,000	#DIV/0!
Utilities	1,001	1,000	1,000	0.00%
Uniforms (2 FT @ 675)	<u>428</u>	<u>1,100</u>	<u>1,350</u>	<u>22.73%</u>
 Total operating expenses	 <u>488,185</u>	 <u>414,053</u>	 <u>447,275</u>	 <u>8.02%</u>
 Operating income	 <u>\$ 106,701</u>	 <u>\$ 126,326</u>	 <u>\$ 125,460</u>	 <u>-0.69%</u>

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
WATER DEPARTMENT
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Operating Revenues:				
Customer service charges	\$ 1,636,287	\$ 1,710,262	\$ 1,820,462	6.44%
Permits, reconnections, and penalties	131,820	166,520	164,700	-1.09%
Total operating water revenues	<u>1,768,107</u>	<u>1,876,782</u>	<u>1,985,162</u>	<u>5.77%</u>
Operating Expenses:				
Water purchases	1,040,308	1,137,794	1,182,794	3.96%
Salaries	112,797	120,744	125,632	4.05%
Cost of Living Increase	2.00% -	-	2,513	100.00%
Retirement - current (14%)	14.00% 16,666	18,331	23,748	29.55%
OPEB expense (benefit)	5,032	-	-	0.00%
Retirement expense - (GASB 68)	750	-	-	100.00%
Bad debts	-	16,498	20,000	21.23%
Insurance	22,939	20,038	20,602	2.81%
Group insurance	24,120	25,266	23,743	-6.03%
Professional fees	15,342	17,928	18,500	3.19%
Material, supplies and repairs	198,849	252,545	200,000	-20.81%
Truck expense	6,192	5,736	5,800	1.12%
Depreciation expense	240,005	244,500	275,000	12.47%
Payroll taxes	7.85% 8,490	9,218	10,059	9.13%
Office expense	11,505	10,158	11,000	8.29%
2 way radio/cell phone	-	780	780	0.00%
Miscellaneous	-	-	-	100.00%
Training	1,056	-	2,000	#DIV/0!
Utilities	1,061	1,000	1,000	0.00%
Uniforms (2 emp @ 675)	800	1,124	1,350	<u>20.11%</u>
Total operating expenses	<u>1,705,912</u>	<u>1,881,660</u>	<u>1,924,521</u>	<u>2.28%</u>
 Operating income (loss)	 <u>\$ 62,195</u>	 <u>\$ (4,878)</u>	 <u>\$ 60,641</u>	 <u>-1343.15%</u>

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
SEWER DEPARTMENT
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Operating Revenues:				
Customer service charges	\$ 831,511	\$ 840,063	\$ 880,150	4.77%
Permits, reconnections and penalties	98,105	12,686	50,000	294.14%
Other revenues	-	45,000	-	-100.00%
	<u>929,616</u>	<u>897,749</u>	<u>930,150</u>	<u>3.61%</u>
Operating Expenses:				
Sewer Department -				
Salaries	45,539	67,722	67,772	0.07%
Cost of Living Increase	2.00% -	-	1,355	#DIV/0!
Retirement - current (14%)	14.00% 6,308	10,194	9,488	-6.92%
Retirement expense - GASB 68	283	-	-	0.00%
OPEB expense (benefit)	2,516	-	-	100.00%
Bad debts	-	7,000	7,000	0.00%
Insurance	17,341	17,413	17,648	1.35%
Group insurance	12,204	10,537	12,258	16.33%
Professional fees	15,342	17,928	18,000	0.40%
Material, supplies and repairs	146,367	82,572	75,000	-9.17%
Truck expense	6,999	5,110	5,500	7.63%
Depreciation expense	305,289	370,000	380,000	2.70%
Payroll taxes	7.85% 3,312	5,131	5,426	5.75%
Office expense	11,505	9,710	10,000	2.99%
2 way radio/cell phone	-	360	360	0.00%
Miscellaneous	-	-	100	100.00%
Training	-	-	2,000	100.00%
Uniforms	400	675	675	0.00%
Utilities	35,236	34,809	40,000	14.91%
	<u>608,641</u>	<u>639,161</u>	<u>652,583</u>	<u>2.10%</u>
Total sewer department expenses				

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET (CONTINUED)
SEWER DEPARTMENT
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Treatment plant -				
Insurance	24,727	15,646	19,808	26.60%
Lab fees	-	22,894	25,000	9.20%
Supplies & maintenance	47,475	50,819	60,000	18.07%
Depreciation	55,403	55,000	55,000	0.00%
Utilities	<u>56,715</u>	<u>53,890</u>	<u>55,000</u>	<u>2.06%</u>
Total treatment plant expenses	<u>184,320</u>	<u>198,249</u>	<u>214,808</u>	<u>8.35%</u>
Total operating expenses	<u>792,961</u>	<u>837,410</u>	<u>867,391</u>	<u>3.58%</u>
Operating income	<u>\$ 136,655</u>	<u>\$ 60,339</u>	<u>\$ 62,759</u>	<u>4.01%</u>

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
GARBAGE DEPARTMENT
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Operating Revenues:				
Customer service charges (4% increase on contract)	\$ 749,716	\$ 815,531	\$ 853,298	4.63%
Permits, reconnections and penalties	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>0.00%</u>
Total revenues	<u>762,216</u>	<u>828,031</u>	<u>865,798</u>	<u>4.56%</u>
Operating Expenses:				
Garbage services	725,039	753,141	808,663	7.37%
Hazard Waste Day	<u>-</u>	<u>16,558</u>	<u>16,500</u>	<u>-0.35%</u>
Total operating expenses	<u>725,039</u>	<u>769,699</u>	<u>825,163</u>	<u>7.21%</u>
 Operating income	 <u>\$ 37,177</u>	 <u>\$ 58,332</u>	 <u>\$ 40,635</u>	 <u>-30.34%</u>

ESTIMATING SCHEDULES FOR AMENDED BUDGET

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED REVENUE BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30, 2024			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Taxes:					
Ad valorem	\$ 383,000	\$ 400,491	\$ 9,500	\$ 409,991	7.05%
Franchise-					
Electric	585,000	432,355	160,216	592,571	1.29%
Natural Gas	55,000	21,547	10,943	32,490	-40.93%
Cable TV	53,500	35,634	12,500	48,134	-10.03%
Telephone & internet	<u>3,000</u>	<u>1,500</u>	<u>450</u>	<u>1,950</u>	<u>-35.00%</u>
Total taxes	<u>1,079,500</u>	<u>891,527</u>	<u>193,609</u>	<u>1,085,136</u>	<u>0.52%</u>
Licenses and permits:					
Liquor and beer licenses	17,400	16,620	600	17,220	-1.03%
Occupational licenses	47,300	44,125	1,400	45,525	-3.75%
Insurance occupational licenses	280,000	71,357	208,643	280,000	0.00%
Building permits	395,000	68,278	65,000	133,278	-66.26%
Electrical permits	95,000	13,904	15,000	28,904	-69.57%
Other permits	<u>95,000</u>	<u>78,870</u>	<u>26,200</u>	<u>105,070</u>	<u>10.60%</u>
Total licenses and permits	<u>929,700</u>	<u>293,154</u>	<u>316,843</u>	<u>609,997</u>	<u>-34.39%</u>
Intergovernmental:					
Federal grant - FEMA (hurricane exp. reimb.)	-	37,948	-	37,948	#DIV/0!
State of Louisiana -					
Department of Revenue and Taxation:					
Beer taxes	20,000	12,740	3,939	16,679	-16.61%
Department of Transportation:					
Grass cutting	7,501	3,700	3,700	7,400	-1.35%
Department of Public Safety:					
Municipal fire and police supplemental pay	237,600	132,649	44,216	176,865	-25.56%
Local -					
Lafayette Parish School Board	263,117	184,182	78,935	263,117	0.00%
LGAP	30,000	30,000	-	30,000	0.00%
LCVC	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>0.00%</u>
Total intergovernmental	<u>573,218</u>	<u>416,219</u>	<u>130,790</u>	<u>547,009</u>	<u>-4.57%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
ESTIMATING SCHEDULES FOR AMENDED REVENUE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Fines and forfeits:					
Fines and court costs - regular	175,000	160,207	62,922	223,129	27.50%
Fines and court costs - LACE	<u>225,000</u>	<u>183,741</u>	<u>44,604</u>	<u>228,345</u>	<u>1.49%</u>
Total fines and forfeits	<u>400,000</u>	<u>343,948</u>	<u>107,526</u>	<u>451,474</u>	<u>12.87%</u>
Miscellaneous:					
Interest	30,000	24,538	8,179	32,717	9.06%
Other sources	2,000	3,436	22,527	25,963	1198.15%
Begnaud House inventory sales	7,000	14,585	1,000	15,585	122.64%
Begnaud House event admissions	1,500	5,500	-	5,500	266.67%
Rental income - Scott Event Center	50,000	38,525	24,500	63,025	26.05%
Chamber of commerce income	-	-	2,100	2,100	#DIV/0!
Scott Park Income	20,000	5,000	5,000	10,000	0.00%
Veterans Memorial	50,000	53,300	3,000	56,300	100.00%
Sale of assets	<u>15,000</u>	<u>14,148</u>	<u>5,000</u>	<u>19,148</u>	<u>0.00%</u>
Total miscellaneous	<u>175,500</u>	<u>159,032</u>	<u>71,306</u>	<u>230,338</u>	<u>31.25%</u>
Total revenues	<u>\$ 3,157,918</u>	<u>\$ 2,103,880</u>	<u>\$ 820,074</u>	<u>\$ 2,923,954</u>	<u>-7.41%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
General government:					
Mayor and council salaries	\$ 171,082	\$ 125,022	\$ 46,060	\$ 171,082	0.00%
Other salaries	186,885	143,971	44,142	188,113	0.66%
Payroll taxes 7.85%	27,002	20,720	7,081	27,801	2.96%
Municipal employee retirement 15.50%	39,499	29,381	10,439	39,820	0.81%
Accounting and audit fees	44,000	39,190	4,810	44,000	0.00%
Advertising and publications	30,000	22,841	7,614	30,455	1.52%
Alarm	480	360	120	480	0.00%
Bank charges	400	520	173	693	73.25%
Cell phones/tower charges	3,060	2,295	765	3,060	0.00%
Christmas in Scott	1,500	4,784	-	4,784	218.93%
Collection fees	8,900	-	8,900	8,900	0.00%
Computer services	18,500	13,144	4,725	17,869	-3.41%
Drug testing/counseling	1,300	227	1,073	1,300	0.00%
Dues and conventions	7,600	9,457	500	9,957	31.01%
Election expense	5,000	2,005	1,500	3,505	-29.90%
General insurance	86,225	49,422	20,467	69,889	-18.95%
Group insurance	47,231	30,897	15,791	46,688	-1.15%
Janitorial	10,800	7,200	2,400	9,600	-11.11%
Le Jumelage de Scott	2,600	2,600	-	2,600	0.00%
Legal/Consulting fees	200,000	192,532	64,177	256,709	28.35%
Miscellaneous	100	-	100	100	0.00%
Municode annual fee w/ supplements	6,500	-	4,496	4,496	-30.83%
Office car expense	26,784	14,973	4,566	19,539	-27.05%
Office supplies	35,000	26,634	8,877	35,511	1.46%
Prayer Day expenses	1,000	-	950	950	-5.00%
Public relations	500	781	-	781	56.20%
Repairs and maintenance	33,000	38,717	4,734	43,451	31.67%
Scott business appreciation	4,000	3,513	-	3,513	-12.18%
Telephone and utilities	20,911	18,603	4,409	23,012	10.05%
Uniforms	2,800	311	1,300	1,611	-42.46%
Total administrative	<u>1,022,659</u>	<u>800,100</u>	<u>270,169</u>	<u>1,070,269</u>	<u>4.66%</u>
Code department-					
Salaries	155,619	109,120	38,087	147,207	-5.41%
Payroll taxes 7.85%	11,105	8,155	2,989	11,144	0.35%
Retirement 15.50%	21,928	16,023	5,904	21,927	0.00%
Group insurance	15,773	11,136	3,368	14,504	-8.05%
Building inspections	296,250	87,036	22,141	109,177	-63.15%
Training	3,000	550	2,005	2,555	-14.83%
Total code department	<u>503,675</u>	<u>232,020</u>	<u>74,494</u>	<u>306,514</u>	<u>-39.14%</u>
Total general government	<u>1,526,334</u>	<u>1,032,120</u>	<u>344,663</u>	<u>1,376,783</u>	<u>-9.80%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Public safety: Police					
Salaries--police staff (current)	1,397,974	1,012,775	336,734	1,349,509	-3.47%
Salary - Chief	101,930	74,487	27,443	101,930	0.00%
School resource officers	262,169	219,593	70,939	290,532	10.82%
Clerk of Court salaries	8,000	1,715	1,000	2,715	-66.06%
LACE salaries	30,000	31,960	9,588	41,548	38.49%
Overtime salaries	70,000	35,963	34,037	70,000	0.00%
On-behalf payments	216,000	132,649	51,646	184,295	-14.68%
Payroll taxes	7.85% 156,315	116,787	34,157	150,944	-3.44%
Retirement	33.93% 515,586	406,824	129,026	535,850	3.93%
Advertising	3,000	360	500	860	-71.33%
Air cards	13,000	10,782	3,594	14,376	10.58%
Auto allowance	9,600	7,200	2,400	9,600	0.00%
Auto expense (fuel)	100,000	59,670	30,330	90,000	-10.00%
Computer services	98,000	57,325	29,107	86,432	-11.80%
Drug testing/Hep B vaccinations	5,000	5,670	894	6,564	31.28%
Dues and subscriptions	20,000	13,736	6,264	20,000	0.00%
Firearms and ammunition	9,000	7,860	1,140	9,000	0.00%
General insurance	275,432	177,194	84,267	261,461	-5.07%
Group insurance	249,944	189,086	51,738	240,824	-3.65%
Hazard material/Coroner	5,000	-	-	-	-100.00%
Janitorial	25,000	15,125	6,500	21,625	-13.50%
Miscellaneous	1,000	369	631	1,000	0.00%
Office equipment repair and maintenance	35,000	14,868	10,000	24,868	-28.95%
Office supplies	12,000	5,604	6,887	12,491	4.09%
Repairs and maintenance (auto)	65,000	67,365	9,070	76,435	17.59%
Supplies - Detectives division	2,000	264	1,736	2,000	0.00%
Telephone	30,000	21,764	8,560	30,324	1.08%
Tower charges	2,700	2,625	75	2,700	0.00%
Training, lodging, and travel	16,000	12,020	6,480	18,500	15.63%
Uniforms - police office personnel	4,000	-	4,000	4,000	0.00%
Uniforms and supplies	20,000	11,160	8,840	20,000	0.00%
Utilities	30,000	14,490	6,440	20,930	-30.23%
Total police	3,788,650	2,727,290	974,023	3,701,313	-2.31%
Civil service -					
Contract services	3,600	2,754	918	3,672	2.00%
Office expense/advertising	2,000	150	1,850	2,000	0.00%
Total civil service	5,600	2,904	2,768	5,672	1.29%

Total public safety	<u>\$ 3,794,250</u>	<u>\$ 2,730,194</u>	<u>\$ 976,791</u>	<u>\$ 3,706,985</u>	<u>-2.30%</u>
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CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Highways and streets:					
Street department -					
Salaries	\$ 639,119	\$ 508,848	\$ 166,606	\$ 675,454	5.69%
Municipal employee retirement	15.50% 99,063	69,881	24,592	94,473	-4.63%
Payroll taxes	7.85% 50,171	38,580	13,079	51,659	2.97%
Street lighting	110,000	86,760	27,520	114,280	3.89%
General insurance	131,551	105,866	18,130	123,996	-5.74%
Group insurance	98,033	76,227	23,058	99,285	1.28%
Comdenation-Grass Cutting	30,000	-	3,000	3,000	-90.00%
Utilities	8,500	6,193	2,065	8,258	-2.85%
Janitorial	6,000	4,000	2,000	6,000	0.00%
Uniforms	5,000	5,500	-	5,500	10.00%
Lawn maintenance	6,500	4,417	2,083	6,500	0.00%
MPO Acadiana Regional Commission	5,000	-	5,000	5,000	0.00%
Miscellaneous	100	-	100	100	0.00%
Total street department	<u>1,189,037</u>	<u>906,272</u>	<u>287,233</u>	<u>1,193,505</u>	<u>0.38%</u>
Culture and recreation:					
Begnaud House -					
Salaries	27,568	20,580	7,424	28,004	1.58%
Payroll taxes	7.85% 2,165	1,458	583	2,041	-5.73%
Alarm	500	320	180	500	0.00%
Building and ground maintenance	4,000	6,501	3,061	9,562	139.05%
Computer service	2,120	2,214	936	3,150	48.58%
Conferences/travel/dues	150	150	-	150	0.00%
Events	1,600	4,028	500	4,528	183.00%
Insurance	6,949	3,109	3,841	6,950	0.01%
Miscellaneous	150	101	-	101	-32.67%
Office/housekeeping supplies	1,000	821	428	1,249	24.90%
Purchased Inventory	4,500	8,815	2,500	11,315	151.44%
Telephone/cable/TV/Internet	900	1,204	362	1,566	74.00%
Utilities	4,000	4,193	1,489	5,682	42.05%
Total Begnaud House	<u>55,602</u>	<u>53,494</u>	<u>21,304</u>	<u>74,798</u>	<u>34.52%</u>

CITY OF SCOTT, LOUISIANA

GENERAL FUND BUDGET

ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)

YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Scott Event Center					
Contract labor	400	121	250	371	-7.25%
Janitorial	4,500	3,200	1,200	4,400	-2.22%
Insurance	9,353	3,840	5,513	9,353	0.00%
Repairs and maintenance	8,500	5,956	2,500	8,456	-0.52%
Access system & alarm fees	3,625	2,670	900	3,570	-1.52%
Utilities/Cell Allowance/Cable	<u>11,800</u>	<u>8,495</u>	<u>3,200</u>	<u>11,695</u>	<u>-0.89%</u>
Total Scott Event Center	<u>38,178</u>	<u>24,282</u>	<u>13,563</u>	<u>37,845</u>	<u>-0.87%</u>
Scott Park					
Utilities	55,000	38,643	15,414	54,057	-1.71%
Insurance	70,361	86,259	-	86,259	22.59%
Repairs and supplies	20,000	25,238	13,162	38,400	92.00%
Improvements Note	<u>293,724</u>	<u>213,713</u>	<u>79,695</u>	<u>293,408</u>	<u>100.00%</u>
Total Scott Park	<u>439,085</u>	<u>150,140</u>	<u>28,576</u>	<u>472,124</u>	<u>7.52%</u>
Total culture and recreation	<u>532,865</u>	<u>77,776</u>	<u>34,867</u>	<u>584,767</u>	<u>9.74%</u>
Capital outlay:					
General Government:	30,000	11,278	18,722	30,000	0.00%
Public safety -					
Police:	280,000	367,023	32,524	399,547	42.70%
Culture and tourism:	<u>396,000</u>	<u>149,060</u>	<u>339,407</u>	<u>488,467</u>	<u>23.35%</u>
Total capital outlay	<u>706,000</u>	<u>527,361</u>	<u>390,653</u>	<u>918,014</u>	<u>30.03%</u>
Total expenditures	<u>\$ 7,748,486</u>	<u>\$ 5,273,723</u>	<u>\$ 2,034,207</u>	<u>\$ 7,780,054</u>	<u>0.41%</u>

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
6/22/68 SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Taxes	\$ 3,600,000	\$ 2,821,720	\$ 991,171	\$ 3,812,891	5.91%
Federal grant - FEMA (hurricane exp. reimb.)	-	21,962	84,297	106,259	#DIV/0!
State Grant-DOTD	-	169,380	47,712	217,092	0.00%
Miscellaneous - interest	<u>67,000</u>	<u>98,793</u>	<u>32,931</u>	<u>131,724</u>	<u>96.60%</u>
Total revenues	<u>3,667,000</u>	<u>3,111,855</u>	<u>1,156,111</u>	<u>4,267,966</u>	<u>16.39%</u>
Expenditures:					
General government-Accounting/Auditing, ST Collection	<u>67,500</u>	<u>56,913</u>	<u>12,500</u>	<u>69,413</u>	<u>2.83%</u>
Highways and streets					
Supplies and repairs	96,000	59,498	35,500	94,998	-1.04%
Herbicide program	35,985	22,543	22,543	45,086	25.29%
Channel Cleaning	50,000	-	-	-	-100.00%
Engineering fees, annexation, etc.	<u>360,000</u>	<u>252,973</u>	<u>111,000</u>	<u>363,973</u>	<u>1.10%</u>
Total highways & streets	<u>541,985</u>	<u>335,014</u>	<u>169,043</u>	<u>504,057</u>	<u>-7.00%</u>
Capital outlay	<u>1,354,025</u>	<u>67,442</u>	<u>1,259,752</u>	<u>1,327,194</u>	<u>-1.98%</u>
Total expenditures	<u>1,963,510</u>	<u>459,369</u>	<u>1,441,295</u>	<u>1,900,664</u>	<u>-3.20%</u>
Excess of revenues sources over expenditures	<u>1,703,490</u>	<u>2,652,486</u>	<u>(285,184)</u>	<u>2,367,302</u>	<u>38.97%</u>
Other uses:					
Transfer in from ARP Fund	-	-	6,240	6,240	#DIV/0!
Transfer in from Cap Projects	-	-	403,445	403,445	#DIV/0!
Transfer to Utility Fund (for projects)	(603,000)	-	(603,000)	(603,000)	0.00%
Transfer to Capital Projects	(450,000)	-	(1,450,000)	(1,450,000)	222.22%
Transfer to Sales Tax Bond Fund	<u>(396,346)</u>	<u>(297,252)</u>	<u>(99,094)</u>	<u>(396,346)</u>	<u>0.00%</u>
Total other uses	<u>(1,449,346)</u>	<u>(297,252)</u>	<u>(1,742,409)</u>	<u>(2,039,661)</u>	<u>40.73%</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ 254,144</u>	<u>\$ 2,355,234</u>	<u>\$(2,027,593)</u>	<u>\$ 327,641</u>	<u>28.92%</u>

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
4/1/84 SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Taxes - sales	\$ 3,600,000	\$ 2,821,720	\$ 991,171	\$ 3,812,891	5.91%
Intergovernmental revenue -	21,600	15,785	5,262	21,047	-2.56%
Miscellaneous -					
Other	-	-	8,000	8,000	#DIV/0!
Interest	<u>15,000</u>	<u>31,300</u>	<u>10,433</u>	<u>41,733</u>	<u>178.22%</u>
Total revenues	<u>3,636,600</u>	<u>2,868,805</u>	<u>1,014,866</u>	<u>3,883,671</u>	<u>6.79%</u>
Expenditures:					
General government -					
Sales tax collection fees	35,000	28,918	9,639	38,557	10.16%
Accounting & Auditing	<u>32,500</u>	<u>26,575</u>	<u>5,925</u>	<u>32,500</u>	<u>0.00%</u>
Total general government	<u>67,500</u>	<u>55,493</u>	<u>15,564</u>	<u>71,057</u>	<u>5.27%</u>
Public safety -					
Fire:					
Contract	75,000	75,000	-	75,000	0.00%
Telephone and supplies	4,594	2,346	2,248	4,594	0.00%
Uniforms	6,850	-	6,850	6,850	0.00%
Professional fees	19,500	4,015	15,000	19,015	-2.49%
Salaries	600,684	467,823	173,775	641,598	6.81%
Overtime Salaries	41,405	-	-	-	0.00%
On-behalf payments	21,600	15,785	5,262	21,047	-2.56%
Incentive for volunteers	50,000	50,000	-	50,000	0.00%
Retirement-Full time/Safer Grant - 33.75%	40,161	35,502	11,112	46,614	16.07%
Payroll taxes	7.85% 48,862	34,271	13,642	47,913	-1.94%
Accounting personnel	8,087	6,057	2,019	8,076	-0.14%
Insurance	<u>24,361</u>	<u>14,604</u>	<u>9,725</u>	<u>24,329</u>	<u>-0.13%</u>
Total public safety	<u>941,104</u>	<u>705,403</u>	<u>239,633</u>	<u>945,036</u>	<u>0.42%</u>
Highways and streets -					
Vehicle and equipment repairs and maintenance	95,000	78,949	26,313	105,262	10.80%
Equipment lease (excavator/street sweeper)	<u>45,377</u>	<u>55,159</u>	<u>17,556</u>	<u>72,715</u>	<u>60.25%</u>
Total highways and streets	<u>140,377</u>	<u>134,108</u>	<u>43,869</u>	<u>177,977</u>	<u>26.79%</u>
Debt service	<u>507,009</u>	<u>455,943</u>	<u>51,065</u>	<u>507,008</u>	<u>0.00%</u>

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
4/1/84 SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Capital outlay					
Street Truck/Excavator/Equip.	<u>200,000</u>	<u>203,702</u>	<u>-</u>	<u>203,702</u>	<u>1.85%</u>
Total capital outlay	<u>200,000</u>	<u>203,702</u>	<u>-</u>	<u>203,702</u>	
Total expenditures	<u>1,855,990</u>	<u>1,554,649</u>	<u>350,131</u>	<u>1,904,780</u>	<u>2.63%</u>
Excess of revenues over expenditures	<u>1,780,610</u>	<u>1,314,156</u>	<u>664,735</u>	<u>1,978,891</u>	<u>11.14%</u>
Other uses:					
Proceeds 2023 Bonds	-	-	278,010	278,010	#DIV/0!
Transfer to Sales Tax Bond Fund	(722,695)	(542,014)	(180,681)	(722,695)	0.00%
Transfer to General Fund	<u>(1,500,000)</u>	<u>(1,250,000)</u>	<u>(250,000)</u>	<u>(1,500,000)</u>	<u>0.00%</u>
Total other uses	<u>(2,222,695)</u>	<u>(1,792,014)</u>	<u>(152,671)</u>	<u>(1,944,685)</u>	<u>-12.51%</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ (442,085)</u>	<u>\$ (477,858)</u>	<u>\$ 512,064</u>	<u>\$ 34,206</u>	<u>-107.74%</u>

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
TIF DISTRICT SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Taxes - sales	\$ 1,300,000	\$ 1,045,724	\$ 439,834	\$ 1,485,558	14.27%
Miscellaneous - Interest	<u>6,500</u>	<u>31,419</u>	<u>10,473</u>	<u>41,892</u>	<u>544.49%</u>
Total revenues	<u>1,306,500</u>	<u>1,077,143</u>	<u>450,307</u>	<u>1,527,450</u>	<u>16.91%</u>
Expenditures:					
General government - Sales tax collection fees	<u>16,000</u>	<u>7,369</u>	<u>2,456</u>	<u>9,825</u>	<u>-38.59%</u>
Capital outlay	<u>300,000</u>	<u>435,619</u>	<u>-</u>	<u>435,619</u>	<u>45.21%</u>
Total expenditures	<u>316,000</u>	<u>442,988</u>	<u>2,456</u>	<u>445,444</u>	<u>40.96%</u>
Excess (deficiency) of revenues over expenditures	990,500	634,155	447,851	1,082,006	9.24%
Other uses:					
Transfers out	<u>(944,793)</u>	<u>(558,580)</u>	<u>(3,386,213)</u>	<u>(3,944,793)</u>	<u>317.53%</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ 45,707</u>	<u>\$ 75,575</u>	<u>\$ (2,938,362)</u>	<u>\$ (2,862,787)</u>	<u>-6363.34%</u>

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
2023 SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Taxes - sales	\$ -	\$ 851,176	\$ 887,017	\$ 1,738,193	#DIV/0!
Miscellaneous - Interest	-	1,337	2,005	3,342	#DIV/0!
Total revenues	-	852,513	889,022	1,741,535	#DIV/0!
Expenditures:					
General government - Sales tax collection fees	-	2,394	4,788	7,182	#DIV/0!
Capital outlay	-	-	-	-	#DIV/0!
Total expenditures	-	2,394	4,788	7,182	#DIV/0!
Excess (deficiency) of revenues over expenditures	-	850,119	884,234	1,734,353	#DIV/0!
Other uses:					
Transfers out	-	-	-	-	#DIV/0!
Excess (deficiency) of revenues over expenditures and other uses	\$ -	\$ 850,119	\$ 884,234	\$ 1,734,353	#DIV/0!

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
HOTEL MOTEL SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Taxes - sales	\$ -	\$ 46,572	\$ 66,567	\$ 113,139	#DIV/0!
Miscellaneous - Interest	-	74	110	184	#DIV/0!
Total revenues	-	46,646	66,677	113,323	#DIV/0!
Expenditures:					
General government - Sales tax collection fees	-	137	274	411	#DIV/0!
Capital outlay	-	-	-	-	#DIV/0!
Total expenditures	-	137	274	411	#DIV/0!
Excess (deficiency) of revenues over expenditures	-	46,509	66,403	112,912	#DIV/0!
Other uses:					
Transfers out	-	-	-	-	#DIV/0!
Excess (deficiency) of revenues over expenditures and other uses	\$ -	\$ 46,509	\$ 66,403	\$ 112,912	#DIV/0!

CITY OF SCOTT, LOUISIANA
DEBT SERVICE FUND
SALES TAX BONDS FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Miscellaneous - interest	\$ 2,000	\$ 1,582	\$ 530	\$ 2,112	5.60%
Expenditures:					
Debt service -					
Principal retirement	1,277,000	536,000	741,000	1,277,000	0.00%
Interest	632,152	319,721	312,431	632,152	0.00%
Paying agent fees	4,800	1,700	2,500	4,200	-12.50%
Total debt service	1,913,952	857,421	1,055,931	1,913,352	-0.03%
Deficiency of revenues over expenditures	(1,911,952)	(855,839)	(1,055,401)	(1,911,240)	-0.04%
Other financing sources:					
TIF Apollo Sales Tax Fund	744,793	558,600	186,193	744,793	0.00%
1968 Sales Tax Fund	396,346	297,252	99,094	396,346	0.00%
1984 Sales Tax Fund	722,695	542,014	180,681	722,695	0.00%
Utility Fund	50,158	37,698	12,566	50,264	0.21%
Total other financing sources	1,913,992	1,435,564	478,534	1,914,098	0.01%
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 2,040	\$ 579,725	\$ (576,867)	\$ 2,858	40.10%

CITY OF SCOTT, LOUISIANA
CAPITAL PROJECTS/LCDBG FUND
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Federal grants - LCDBG	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Federal grants - Capital Outlay	5,749,230	97,565	817,634	915,199	
Interest	6,000	4,000	2,000	6,000	
Total revenues	<u>5,755,230</u>	<u>101,565</u>	<u>819,634</u>	<u>921,199</u>	<u>-83.99%</u>
Expenditures:					
Capital outlay	<u>6,216,405</u>	<u>2,329,488</u>	<u>776,496</u>	<u>3,105,984</u>	<u>0.00%</u>
Total expenditures	<u>6,216,405</u>	<u>2,329,488</u>	<u>776,496</u>	<u>3,105,984</u>	<u>-50.04%</u>
Deficiency of revenues over expenditures	<u>(461,175)</u>	<u>(2,227,923)</u>	<u>43,138</u>	<u>(2,184,785)</u>	<u>373.74%</u>
Other financing sources (uses):					
Transfers in	1,705,413	650,000	4,000,000	4,650,000	0.00%
Transfers out	<u>-</u>	<u>-</u>	<u>(403,445)</u>	<u>(403,445)</u>	<u>0.00%</u>
Total other financing sources (uses)	<u>1,705,413</u>	<u>650,000</u>	<u>3,596,555</u>	<u>4,246,555</u>	<u>149.00%</u>
Deficiency of revenues over expenditures and other financing sources (uses)	<u>\$ 1,244,238</u>	<u>\$ (1,577,923)</u>	<u>\$ 3,639,693</u>	<u>\$ 2,061,770</u>	<u>65.71%</u>

CITY OF SCOTT, LOUISIANA
ARP CAPITAL PROJECTS
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Federal grant - American Rescue Plan	\$ 1,055,413	\$ -	\$ -	\$ -	-100.00%
ARPA monies not spent on projects	-	\$ -	\$ -	\$ -	100.00%
State Grant-Water Sector Grant Program	1,240,687	\$ -	\$ -	\$ -	0.00%
Interest	5,000	\$ -	\$ -	\$ -	-100.00%
Total revenues	<u>2,301,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-100.00%</u>
Expenditures:					
Capital outlay	<u>1,055,413</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Total expenditures	<u>1,055,413</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-100.00%</u>
Excess of revenues over expenditures	<u>1,245,687</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-100.00%</u>
Transfers in (out):					
Transfers out	-	-	-	-	#DIV/0!
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>
Net change in fund balance	<u>\$ 1,245,687</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-100.00%</u>

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

YEAR ENDED JUNE 30, 2024

	Gas			Water			Sewerage			Garbage			Totals				
	9 Months Actual	3 Months Estimated	2024 Estimated	9 Months Actual	3 Months Estimated	2024 Estimated	9 Months Actual	3 Months Estimated	2024 Estimated	9 Months Actual	3 Months Estimated	2024 Estimated	Original Budget	9 Months Actual	3 Months Estimated	2024 Estimated	% Change
Operating Revenues:																	
Customer service charges	\$ 407,835	\$ 113,139	\$ 520,974	\$ 1,261,912	\$ 448,350	\$ 1,710,262	\$ 619,459	\$ 220,604	\$ 840,063	\$ 609,800	\$ 205,731	\$ 815,531	\$ 3,856,158	\$ 2,899,006	\$ 987,824	\$ 3,886,830	0.80%
Permits, reconnections, and penalties	14,829	4,576	19,405	132,270	34,250	166,520	9,515	3,171	12,686	-	-	-	321,600	156,614	41,997	198,611	-38.24%
Other revenues	-	-	-	-	-	-	45,000	-	45,000	-	12,500	12,500	12,500	45,000	12,500	57,500	360.00%
Total operating revenue	422,664	117,715	540,379	1,394,182	482,600	1,876,782	673,974	223,775	897,749	-	218,231	828,031	4,190,258	3,100,620	1,042,321	4,142,941	-1.13%
Operating Expenses:																	
Salaries	78,730	23,944	102,674	88,903	31,841	120,744	35,881	31,841	67,722	-	-	-	332,646	203,514	87,626	291,140	-12.48%
Cost of Living Increase - 2%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Retirement	11,029	3,711	14,740	13,396	4,935	18,331	5,259	4,935	10,194	-	-	-	39,903	29,684	13,581	43,265	8.43%
OPEB expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Disposal charges- plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Gas and water purchases	98,942	32,980	131,922	853,346	284,448	1,137,794	-	-	-	-	-	-	1,301,900	952,288	317,428	1,269,716	-2.47%
Garbage collection fees	-	-	-	-	-	-	-	-	-	499,989	253,152	753,141	750,570	499,989	253,152	753,141	0.34%
Supplies and repairs	46,512	15,504	62,016	177,545	75,000	252,545	60,322	22,250	82,572	-	-	-	255,000	284,379	112,754	397,133	55.74%
Supplies - plant	-	-	-	-	-	-	38,319	12,500	50,819	-	-	-	25,000	38,319	12,500	50,819	103.28%
Cell phones	600	180	780	600	180	780	300	60	360	-	-	-	2,240	1,500	420	1,920	-14.29%
Utilities	-	1,000	1,000	-	1,000	1,000	24,909	9,900	34,809	-	-	-	33,500	24,909	11,900	36,809	9.88%
Utilities- plant	-	-	-	-	-	-	38,089	15,801	53,890	-	-	-	54,000	38,089	15,801	53,890	-0.20%
Professional fees	16,013	6,000	22,013	14,928	3,000	17,928	14,928	3,000	17,928	-	-	-	50,000	45,869	12,000	57,869	15.74%
Insurance	13,598	6,500	20,098	14,738	5,300	20,038	11,944	5,469	17,413	-	-	-	58,084	40,280	17,269	57,549	-0.92%
Plant insurance	-	-	-	-	-	-	10,610	5,036	15,646	-	-	-	17,902	10,610	5,036	15,646	-12.60%
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00%
Group insurance	21,660	3,780	25,440	22,218	3,048	25,266	7,426	3,111	10,537	-	-	-	53,880	51,304	9,939	61,243	13.67%
Office expense	6,339	2,196	8,535	7,413	2,745	10,158	7,010	2,700	9,710	-	-	-	27,700	20,762	7,641	28,403	2.54%
Payroll taxes	5,908	1,880	7,788	6,719	2,499	9,218	2,632	2,499	5,131	-	-	-	20,208	15,259	6,878	22,137	9.55%
Truck expenses	3,488	756	4,244	3,477	2,259	5,736	3,820	1,290	5,110	-	-	-	18,500	10,785	4,305	15,090	-18.43%
Training	-	-	-	-	-	-	-	-	-	-	-	-	12,400	-	-	-	-100.00%
Uniforms	1,100	-	1,100	1,124	-	1,124	675	-	675	-	-	-	2,375	2,899	-	2,899	22.06%
Bad debts	3,203	3,000	6,203	3,998	12,500	16,498	1,000	6,000	7,000	-	-	-	27,000	8,201	21,500	29,701	10.00%
Depreciation	-	5,500	5,500	161,250	83,250	244,500	172,499	197,501	370,000	-	-	-	470,000	333,749	286,251	620,000	31.91%
Depreciation - plant	-	-	-	-	-	-	-	55,000	55,000	-	-	-	60,000	-	55,000	55,000	-8.33%
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Hazardous waste day	-	-	-	-	-	-	-	-	-	16,558	-	16,558	22,500	16,558	-	16,558	-26.41%
Lab fees - plant	-	-	-	-	-	-	17,434	5,460	22,894	-	-	-	14,500	17,434	5,460	22,894	57.89%
Total operating exp.	307,122	106,931	414,053	1,369,655	512,005	1,881,660	453,057	384,353	837,410	516,547	253,152	769,699	3,649,808	2,646,381	1,256,441	3,902,822	6.93%
Operating income (loss)	\$ 115,542	\$ 10,784	\$ 126,326	\$ 24,527	\$ (29,405)	\$ (4,878)	\$ 220,917	\$ (160,578)	60,339	\$ (516,547)	\$ (34,921)	\$ 58,332	\$ 540,450	\$ 454,239	\$ (214,120)	\$ 240,119	-55.57%

