

CITY OF SCOTT
Louisiana

BUDGET
YEAR ENDED JUNE 30, 2024

AMENDED BUDGET
YEAR ENDED JUNE 30, 2023

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 2024, beginning July 1, 2023. 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, 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:

GOVERNMENTAL FUNDS:

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 and an 8% merit increase at a total cost to the City of Scott of \$ 274,232

CAPITAL OUTLAY:

The budget includes a capital outlay request of numerous items listed on Pages 5 and 6 of the budget document totaling \$ 10,263,993 .

UTILITY FUND:

Utility expenses have been increased or decreased over/under the prior year on a line - item basis. Effective July 1, 2023, 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 2022 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 (7/1/2023)

		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	\$20.62 for 1st 3,000 gallons \$7.47 per 1,000 gal. over 3,000 gallons		\$13.03 for 1st 2,500 gallons	\$7.47 per 1,000 gal. over 2,500 gallons
Sewer department	\$16.40 for 1st 3,000 gallons \$7.47 per 1,000 gal. over 3,000 gallons		\$12.40 for 1st 2,500 gallons	\$7.47 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, 2024

	2022	2023	2024	General	Sales	Debt	Capital	(ARP)	
	Actual	Estimated	Budget	Fund	Tax	Service	Projects	Capital	Utility
					Funds	Funds	Funds	Projects	Fund
Revenues:									
Taxes	\$ 8,679,478	\$ 9,444,782	\$ 9,579,500	\$1,079,500	\$ 8,500,000	\$ -	\$ -	\$ -	\$ -
Licenses and permits	545,251	826,184	929,700	929,700	-	-	-	-	-
Intergovernmental	1,602,348	1,487,758	8,618,548	573,218	-	-	5,749,230	2,296,100	-
Charges for services	4,009,727	3,959,886	4,177,758	-	-	-	-	-	4,177,758
Fines and forfeits	384,058	385,553	400,000	400,000	-	-	-	-	-
Miscellaneous	141,095	337,589	287,500	175,500	88,500	-	6,000	5,000	12,500
Total operating revenues	<u>15,361,957</u>	<u>16,441,752</u>	<u>23,993,006</u>	<u>3,157,918</u>	<u>8,588,500</u>	<u>-</u>	<u>5,755,230</u>	<u>2,301,100</u>	<u>4,190,258</u>
Expenditures:									
General government	1,416,121	1,746,429	1,677,334	1,526,334	151,000	-	-	-	-
Public safety -									
Police	3,287,009	3,248,116	3,788,650	3,788,650	-	-	-	-	-
Civil Service	2,382	5,600	5,600	5,600	-	-	-	-	-
Fire	810,740	832,564	941,104	-	941,104	-	-	-	-
Highways and streets	2,314,442	1,818,636	1,845,182	1,189,037	656,145	-	-	-	-
Culture and recreation	184,148	459,895	532,365	532,365	-	-	-	-	-
Debt service									
Principal	947,077	1,511,753	1,784,009	-	507,009	1,277,000	-	-	-
Interest and issuance costs	560,620	548,091	636,952	-	-	636,952	-	-	-
Capital outlay	12,063,277	8,370,335	9,660,993	535,150	1,854,025	-	6,216,405	1,055,413	-
Utility Fund expenses	<u>3,813,546</u>	<u>3,493,300</u>	<u>3,649,718</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,649,718</u>
Total operating expenses	<u>25,399,362</u>	<u>22,034,718</u>	<u>24,521,907</u>	<u>7,577,136</u>	<u>4,109,283</u>	<u>1,913,952</u>	<u>6,216,405</u>	<u>1,055,413</u>	<u>3,649,718</u>
Operating income (loss)	<u>(10,037,405)</u>	<u>(5,592,967)</u>	<u>(528,901)</u>	<u>(4,419,218)</u>	<u>4,479,217</u>	<u>(1,913,952)</u>	<u>(461,175)</u>	<u>1,245,687</u>	<u>540,540</u>
Nonoperating revenues (expenses):									
State grant	-	23,000	30,000	-	-	-	-	-	30,000
Interest income	4,243	5,000	5,000	-	-	-	-	-	5,000
Interest expense	(15,734)	(15,000)	(15,000)	-	-	-	-	-	(15,000)
Nonemployer pension contribution	<u>7,073</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Total nonoperating revenues									
(expenses)	<u>(4,418)</u>	<u>23,000</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Income (loss) before capital contributions and transfers	<u>(10,041,823)</u>	<u>(5,569,967)</u>	<u>(498,901)</u>	<u>(4,419,218)</u>	<u>4,479,217</u>	<u>(1,913,952)</u>	<u>(461,175)</u>	<u>1,245,687</u>	<u>570,540</u>
Other financing sources (uses):									
Proceeds from debt	2,019,775	3,000,000	-	-	-	-	-	-	-
Transfers in	7,957,387	7,835,124	8,222,405	4,000,000	-	1,913,992	1,705,413	-	603,000
Transfers out	<u>(7,957,387)</u>	<u>(7,835,124)</u>	<u>(8,222,405)</u>	<u>-</u>	<u>(4,616,834)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,605,571)</u>
Total other financing sources (uses)	<u>2,019,775</u>	<u>3,000,000</u>	<u>-</u>	<u>4,000,000</u>	<u>(4,616,834)</u>	<u>1,913,992</u>	<u>1,705,413</u>	<u>-</u>	<u>(3,002,571)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (before capital contributions)	<u>(8,022,048)</u>	<u>(2,569,967)</u>	<u>(498,901)</u>	<u>(419,218)</u>	<u>(137,617)</u>	<u>40</u>	<u>1,244,238</u>	<u>1,245,687</u>	<u>(2,432,031)</u>
Capital contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (after capital contributions)	<u>(8,022,048)</u>	<u>(2,569,967)</u>	<u>(498,901)</u>	<u>(419,218)</u>	<u>(137,617)</u>	<u>40</u>	<u>1,244,238</u>	<u>1,245,687</u>	<u>(2,432,031)</u>
Fund balances/retained earnings, beginning	<u>37,357,269</u>	<u>29,335,221</u>	<u>26,765,254</u>	<u>1,014,111</u>	<u>8,296,543</u>	<u>619,417</u>	<u>899,885</u>	<u>12,022</u>	<u>15,923,276</u>
Fund balances/retained earnings, ending	<u>\$ 29,335,221</u>	<u>\$ 26,765,254</u>	<u>\$ 26,266,353</u>	<u>\$ 594,893</u>	<u>\$ 8,158,926</u>	<u>\$ 619,457</u>	<u>\$ 2,144,123</u>	<u>\$ 1,257,709</u>	<u>\$ 13,491,245</u>

CITY OF SCOTT, LOUISIANA
Capital Outlay Budget Request
June 30, 2024

Page 5

Description of Capital Item	Functional Department	Cost	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
<u>General Fund</u>						
<u>General government:</u>						
1 Permit Software, Welcome sign, Computers (2)	Gen. Govt.	<u>\$ 30,000</u>	General Fund	6/30/24	Improve efficiency	Requested
Total general government		<u>30,000</u>				
<u>Public safety:</u>						
<u>Police:</u>						
2 Automobiles	Police	70,000	LACE	6/30/24	Citizens' safety	Requested
3 Equipment	Police	14,000	LACE	6/30/24	Citizens' safety	Requested
4 Emergency Service Bldg #2-Heaters (\$6,100) Signage (\$10,000)	Police	16,100	General Fund	6/30/24	Citizens' safety	Requested
5 Fence-City Hall/Police/Fire Lions Club Rd	Police	75,000	General Fund	6/30/24	Citizens' safety	Requested
6 Ballistic Shield (1)	Police	3,850	LACE	6/30/24	Citizens' safety	Requested
7 Ballistic Shield (2)	Police	7,700	Forfeiture Fund	6/30/24	Citizens' safety	Requested
8 Electric Trikke	Police	10,500	Forfeiture Fund	6/30/24	Citizens' safety	Requested
9 Bullet proof vest (3)/Taser (2)	Police	<u>8,000</u>	LACE	6/30/24	Citizens' safety	Requested
Total public safety		<u>205,150</u>				
<u>Culture and Recreation:</u>						
10 Begnaud House Improvements	Gen Govt.	35,000	General Fund LGAP Grant \$30,000	6/30/24	Availability to citizens	Requested
11 Pocket Park/Veteran's Memorial-Phase II	Gen. Govt.	75,000	General Fund	6/30/24	Availability to citizens	Requested
12 City Hall Improvements - Software, Welcome Sign	Gen. Govt.	15,000	General Fund	6/30/24	Availability to citizens	Requested
13 Scott Park Ext. Improvements Parking lot, land clearing and leveling	Gen. Govt.	<u>175,000</u>	General Fund 2023 Bond	6/30/24	Availability to citizens	Requested
Total culture and tourism		<u>300,000</u>				
TOTAL GENERAL FUND		<u>535,150</u>				

CITY OF SCOTT, LOUISIANA
Capital Outlay Budget Request (Continued)
June 30, 2024

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>						
14 Blacktopping Overlay- Dulles-Seg. #1, Cayret, Cormier	Street	692,000	1968 Sales Tax	6/30/24	Street safety	Requested
15 Bridge Repair-W Willow	Street	264,000	1968 Sales Tax	6/30/24	Street safety	Requested
16 Channel Cleaning	Street	50,000	1968 Sales Tax	6/30/24	Street safety	Requested
17 LA Hwy 93/ I-10 to Renaud Roundabouts	Street	580,000	Capital Projects Fund	6/30/24	Street safety	Requested
18 LA Hwy 93 near I-10 Roadway Improvements	Street	1,000,000	Capital Projects Fund	6/30/24	Street safety	Requested
19 Old Spanish Trail Sidewalks	Street	298,025	DOTD Grant 1968 Sales Tax	6/30/24	Street safety	Requested
20 St. Mary St. Sidewalks	Street	50,000	1968 Sales Tax	6/30/24	Street safety	Requested
21 HMGP Westward Heights Drainage Pipe City Match	Drainage	125,230	Capital Outlay	6/30/24	Street safety	Requested
22 Street Trucks/Excavator/Equip.	Street	200,000	1984 Sales Tax	6/30/24	Street safety	Requested
23 Gas Infrastructure/Drainage-OST/L.Provost (2 of 3) CEA	Street	300,000	TIF Sales Tax	6/30/24	Street safety	Requested
24 Eraste Landry Extension	Street	415,000	Capital Outlay	6/30/24	Street safety	Requested
25 A Apollo Rd. Ext. Phase II & III	Street	1,227,175	TIF Sales Tax	6/30/24	Street safety	Requested
B Apollo Rd. Ph II & III Utilities	Street	<u>2,869,000</u>	Capital Outlay	6/30/24	Street safety	Requested
TOTAL STREETS AND DRAINAGE DEPARTMENT		<u>8,070,430</u>				
TOTAL GOVERNMENTAL FUNDS		<u>8,605,580</u>				
<u>Utility Fund Projects</u>						
26 Sewer Plant Upgrades - Engineering/Rep Eng. \$50,000	Sewer	100,000	ARPA Fund	6/30/24	Improve efficiency	Requested
27 Sewer Rehab-Pump Station	Sewer	100,000	ARPA Fund	6/30/24	Improve efficiency	Requested
28 Water Sector Grant Program 25A--Marie/ Provost St. Water Ext. -\$890,300 25B--LA93/Frontage Rd. Water Ext.-\$840,800	Water	542,913	Grant ARPA/City Match	6/30/24	Improve efficiency	Requested
29 Apollo Rd./Old Spanish Trl Sewer Ext.	Utility	312,500	ARPA Funds	6/30/24	Improve efficiency	Requested
Total Utility Fund Projects						
(Paid from Capital Projects Funds)		<u>1,055,413</u>				
Total capital outlay paid by Governmental funds		9,660,993				
Utility fund assets paid by Utility Fund--						
30 Gas Line Extension for WV PH 4 & 3C to Peyton Woods Gas Regulator	Utility	<u>603,000</u>	Utility Fund	6/30/24	Improve efficiency	Requested
TOTAL Capital Outlay		<u>\$ 10,263,993</u>				

CITY OF SCOTT, LOUISIANA
GENERAL FUND
BUDGET
YEAR ENDED JUNE 30, 2024

	Year Ended June 30, 2024			
	2022	2023	2024	%
	Actual	Estimated	Budget	Change
Revenues:				
Taxes	\$ 974,836	\$ 1,046,786	\$ 1,079,500	3.13%
Licenses and permits	545,251	826,184	929,700	12.53%
Intergovernmental	482,785	498,461	573,218	15.00%
Fines and forfeits	384,058	385,553	400,000	3.75%
Miscellaneous	<u>71,007</u>	<u>218,770</u>	<u>175,500</u>	<u>-19.78%</u>
Total revenues	<u>2,457,937</u>	<u>2,975,754</u>	<u>3,157,918</u>	<u>6.12%</u>
Expenditures:				
General government	1,324,924	1,599,412	1,526,334	-4.57%
Public safety -				
Police	3,287,009	3,248,116	3,788,650	16.64%
Civil Service	2,382	5,600	5,600	0.00%
Highways and streets	1,060,755	1,107,544	1,189,037	7.36%
Culture and recreation	184,148	459,895	532,365	15.76%
Capital outlay	<u>518,182</u>	<u>996,570</u>	<u>535,150</u>	<u>-46.30%</u>
Total expenditures	<u>6,377,400</u>	<u>7,417,137</u>	<u>7,577,136</u>	<u>2.16%</u>
Deficiency of revenues over expenditures	<u>(3,919,463)</u>	<u>(4,441,383)</u>	<u>(4,419,218)</u>	<u>-0.50%</u>
Other financing sources:				
Transfers from -				
Utility Fund	2,200,000	1,500,000	2,500,000	66.67%
1984 Sales Tax Fund	<u>1,232,585</u>	<u>1,900,000</u>	<u>1,500,000</u>	<u>-21.05%</u>
Total other financing sources	<u>3,432,585</u>	<u>3,400,000</u>	<u>4,000,000</u>	<u>17.65%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>(486,878)</u>	<u>(1,041,383)</u>	<u>(419,218)</u>	<u>-59.74%</u>
Fund balance beginning	<u>2,542,372</u>	<u>2,055,494</u>	<u>1,014,111</u>	
Fund balance ending	<u>\$ 2,055,494</u>	<u>\$ 1,014,111</u>	<u>\$ 594,893</u>	

CITY OF SCOTT, LOUISIANA
GENERAL FUND
REVENUE SUMMARY
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			%
	2022	2023	2024	%
	Actual	Estimated	Budget	Change
Taxes:				
Ad valorem	\$ 352,694	\$ 365,156	\$ 383,000	4.89%
Franchise-				
Electric	536,465	577,282	585,000	1.34%
Natural gas	29,521	49,592	55,000	10.90%
Cable TV/telephone	54,118	51,756	53,500	3.37%
Telephone - internet	2,038	3,000	3,000	0.00%
Total taxes	<u>974,836</u>	<u>1,046,786</u>	<u>1,079,500</u>	<u>3.13%</u>
Licenses and permits:				
Liquor and beer licenses	6,055	8,280	17,400	110.14%
Occupational licenses	25,925	22,210	47,300	112.97%
Insurance occupational licenses	216,537	325,658	280,000	-14.02%
Building permits	218,909	379,161	395,000	4.18%
Electrical permits	42,565	50,634	95,000	87.62%
Other permits	<u>35,260</u>	<u>40,241</u>	<u>95,000</u>	<u>136.08%</u>
Total licenses and permits	<u>545,251</u>	<u>826,184</u>	<u>929,700</u>	<u>12.53%</u>
Intergovernmental:				
State of Louisiana -				
Department of Revenue and Taxation:				
Beer taxes	20,176	16,177	20,000	23.63%
Department of Transportation:				
Grass cutting	10,441	8,895	7,501	-15.67%
Department of Public Safety:				
Municipal fire and police supplemental pay	161,658	175,432	237,600	35.44%
Local -				
Lafayette Parish School Board	252,899	257,957	263,117	2.00%
Lafayette Tourism Grant	24,900	-	-	0.00%
LGAP	12,711	30,000	30,000	0.00%
LCVC	<u>-</u>	<u>10,000</u>	<u>15,000</u>	<u>50.00%</u>
Total intergovernmental	<u>482,785</u>	<u>498,461</u>	<u>573,218</u>	<u>15.00%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
REVENUE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			% Change
	2022	2023	2024	
	Actual	Estimated	Budget	
Fines and forfeits:				
Fines and court costs - regular	160,908	171,980	175,000	1.76%
Fines and court costs - LACE	223,150	213,573	225,000	5.35%
Total fines and forfeits	<u>384,058</u>	<u>385,553</u>	<u>400,000</u>	<u>3.75%</u>
Miscellaneous:				
Interest	6,222	23,449	30,000	27.94%
Donation	-	650	-	-100.00%
Other sources	17,239	13,148	2,000	-84.79%
Begnaud House inventory sales	4,817	8,693	7,000	-19.48%
Begnaud House event admissions	1,529	1,630	1,500	-7.98%
Rental income - Scott Event Center	31,050	54,225	50,000	-7.79%
Mardi Gras Parade Registration	10,150	-	-	0.00%
Scott Park Income	-	17,000	20,000	100.00%
Veterans Memorial	-	81,565	50,000	-38.70%
Sale of assets	-	16,410	15,000	0.00%
Sale of assets--police assets	-	2,000	-	100.00%
Total miscellaneous	<u>71,007</u>	<u>218,770</u>	<u>175,500</u>	<u>-19.78%</u>
Total revenues	<u>\$ 2,457,937</u>	<u>\$ 2,975,754</u>	<u>\$ 3,157,918</u>	<u>6.12%</u>

CITY OF SCOTT, LOUISIANA

GENERAL FUND

EXPENDITURE SUMMARY

YEAR ENDED JUNE 30, 2024

		Year Ended June 30,			
		2022	2023	2024	%
		Actual	Estimated	Budget	Change
General government:					
Mayor and council salaries		\$ 152,377	\$ 155,530	\$ 155,530	0.00%
Other salaries		151,215	161,798	167,395	3.46%
Cost of Living Increase-2%/Merit-8%	10.0%	-	-	35,042	100.00%
Payroll taxes	7.85%	22,307	24,261	27,002	11.30%
Municipal employee retirement	15.50%	33,927	35,558	39,499	11.08%
Accounting and audit fees		32,175	43,885	44,000	0.26%
Advertising and publications		22,309	32,089	30,000	-6.51%
Alarm		480	530	480	-9.43%
Bank charges		265	448	400	-10.71%
Cell phones/tower charges		1,876	3,060	3,060	0.00%
Christmas in Scott		-	1,749	1,500	-14.24%
Collection fees		9,842	8,300	8,900	7.23%
Computer services		18,529	18,859	18,500	-1.90%
Drug testing/counseling		1,161	1,153	1,300	12.75%
Dues and conventions		9,526	4,572	7,600	66.23%
Election expense		-	8,344	5,000	100.00%
General insurance		43,776	67,266	86,225	28.19%
Group insurance		69,810	42,955	47,231	9.95%
Janitorial		11,000	9,900	10,800	9.09%
Le Jumelage de Scott		-	2,600	2,600	0.00%
Legal/Consulting fees		194,565	312,378	200,000	-35.98%
Mardi Gras Parade Clean Up		16,443	-	-	0.00%
Miscellaneous		2,570	-	100	0.00%
Municode annual fee w/ supplements		-	5,000	6,500	30.00%
Office car expense		18,586	17,701	26,784	51.31%
Office supplies		34,248	41,390	35,000	-15.44%
Prayer Day expenses		-	1,015	1,000	-1.48%
Public relations		-	500	500	0.00%
Repairs and maintenance		30,999	31,146	33,000	5.95%
Scott business appreciation		1,904	3,551	4,000	12.64%
Telephone and utilities		28,980	22,947	20,911	-8.87%
Uniforms		2,102	2,783	2,800	0.61%
Total administrative		910,972	1,061,268	1,022,659	-3.64%
Code department-					
Salaries		134,152	139,307	141,472	1.55%
Cost of Living Increase	10.0%	-	-	14,147	100.00%
Payroll taxes	7.85%	26,968	10,394	11,105	6.84%
Retirement	15.50%	-	19,934	21,928	10.00%
Group insurance		10,704	14,012	15,773	12.57%
Building permits		240,490	352,147	296,250	-15.87%
Training		1,638	2,350	3,000	27.66%
Total code department		413,952	538,144	503,675	-6.41%
Total general government		1,324,924	1,599,412	1,526,334	-4.57%

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2024

		Year Ended June 30,			% Change
		2022 Actual	2023 Estimated	2024 Budget	
Public safety: Police					
Salaries--police staff		1,772,708	1,224,734	1,289,068	5.25%
Staff Salaries increase(C.O.L.-2% Merit 8%)	10.0%	-	-	138,369	0.00%
Salary--Chief		90,847	92,664	92,664	0.00%
School resource officers		-	218,216	241,972	10.89%
Clerk of Court salaries		-	6,907	8,000	15.82%
LACE salaries		-	30,000	30,000	0.00%
Overtime salaries		-	65,000	70,000	7.69%
On-behalf payments		-	175,709	216,000	22.93%
Payroll taxes	7.85%	142,611	129,405	156,315	20.80%
Retirement	34.35%	443,306	420,565	515,586	22.59%
Advertising		2,041	3,000	3,000	0.00%
Air card		14,181	14,500	13,000	-10.34%
Auto allowance		9,663	9,600	9,600	0.00%
Auto expense (fuel)		102,770	100,000	100,000	0.00%
Computer services		22,904	30,000	98,000	226.67%
Drug testing/Hep B vaccinations		-	6,525	5,000	-23.37%
Dues and subscriptions		8,524	18,173	20,000	10.05%
Firearms and ammunition		8,360	9,000	9,000	0.00%
General insurance		188,180	225,398	275,432	22.20%
Group insurance		262,317	215,676	249,944	15.89%
Hazard material/Coroner		2,250	-	5,000	0.00%
Janitorial		17,600	27,985	25,000	-10.67%
Miscellaneous		973	3,000	1,000	-66.67%
Office equipment repair and maintenance		23,219	51,000	35,000	-31.37%
Office supplies		13,002	12,000	12,000	0.00%
Repairs and maintenance (auto)		58,200	61,157	65,000	6.28%
Supplies - Detectives division		1,965	2,000	2,000	0.00%
Telephone		22,853	29,941	30,000	0.20%
Tower charges		1,890	2,700	2,700	0.00%
Training, lodging, and travel		11,496	15,000	16,000	6.67%
Uniforms - police office personnel		3,642	4,000	4,000	0.00%
Uniforms and supplies		33,807	15,000	20,000	33.33%
Utilities		27,700	29,261	30,000	2.53%
Total police		<u>3,287,009</u>	<u>3,248,116</u>	<u>3,788,650</u>	<u>16.64%</u>
Civil service-					
Contract services		2,112	3,600	3,600	0.00%
Office expense/advertising		<u>270</u>	<u>2,000</u>	<u>2,000</u>	<u>0.00%</u>
Total civil service		<u>2,382</u>	<u>5,600</u>	<u>5,600</u>	<u>0.00%</u>
Total public safety		<u>\$ 3,289,391</u>	<u>\$ 3,253,716</u>	<u>\$ 3,794,250</u>	<u>16.61%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2024

		Year Ended June 30,			%
		2022	2023	2024	
		Actual	Estimated	Budget	Change
Highways and streets:					
Salaries		\$ 575,717	\$ 611,010	\$ 595,000	-2.62%
Salaries Increase (COL 2% Merit 8%)	10.0%	-	-	44,119	100.00%
Municipal employee retirement	15.50%	78,320	82,718	99,063	19.76%
Payroll taxes	7.85%	43,538	46,849	50,171	7.09%
Street lighting		109,066	109,232	110,000	0.70%
General insurance		112,653	122,463	131,551	7.42%
Group insurance		90,823	86,675	98,033	13.10%
Grass Cutting/ Property condemnations		-	19,076	30,000	0.00%
Engineering		12,613	-	-	0.00%
Utilities		10,906	7,683	8,500	10.63%
Janitorial		5,900	6,000	6,000	0.00%
Uniforms		4,801	4,300	5,000	16.28%
Install/Remove X-mas decorations		152	-	-	0.00%
Lawn maintenance - contract		7,138	6,443	6,500	0.88%
MPO Acadiana Regional Commission		5,407	5,000	5,000	0.00%
Miscellaneous		3,721	95	100	5.26%
Total street department		<u>1,060,755</u>	<u>1,107,544</u>	<u>1,189,037</u>	<u>7.36%</u>
Culture and Recreation:					
Begnaud House -					
Salaries		16,959	25,900	26,418	2.00%
Cost of Living Increase-2%COL 8%Merit	10.0%	-	-	1,150	100.00%
Payroll taxes	7.85%	1,318	2,032	2,165	6.55%
Insurance		1,701	4,385	6,949	58.47%
Purchase Inventory		3,969	6,775	4,500	-33.58%
Utilities		3,651	3,931	4,000	1.76%
Alarm		500	1,490	500	-66.44%
Events		300	1,600	1,600	0.00%
Telephone/cable/TV/Internet		3,115	1,131	900	-20.42%
Computer service		2,449	2,120	2,120	0.00%
Office/housekeeping supplies		1,412	546	1,000	83.15%
Building and ground maintenance		6,265	3,425	3,500	2.19%
Conferences/travel/dues		331	150	150	0.00%
Miscellaneous		530	26	150	100.00%
Total Begnaud House		<u>42,500</u>	<u>53,511</u>	<u>55,102</u>	<u>2.97%</u>
Scott Event Center -					
Contract labor		362	272	400	47.06%
Janitorial/Supplies/Laundry-Linen		5,601	4,470	4,500	0.67%
Insurance		166	4,612	9,353	102.80%
Repairs and maintenance		15,599	10,450	8,500	-18.66%
Access system and alarm fees		-	3,625	3,625	0.00%
Utilities/Cell Allowance/Cable		13,294	12,442	11,800	-5.16%
Total Scott Event Center		<u>35,022</u>	<u>35,871</u>	<u>38,178</u>	<u>6.43%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			% Change
	2022	2023	2024	
	Actual	Estimated	Budget	
Scott Park -				
Utilities	27,737	55,336	55,000	-0.61%
Insurance	65,346	75,231	70,361	-6.47%
Repairs and supplies	13,543	9,042	20,000	121.19%
Improvement Note	-	230,904	293,724	27.21%
Total Scott Park	<u>106,626</u>	<u>370,513</u>	<u>439,085</u>	<u>100.00%</u>
Total culture and recreation	<u>184,148</u>	<u>459,895</u>	<u>532,365</u>	<u>15.76%</u>
Capital Outlay:				
General Government -	98,913	11,367	30,000	163.92%
Public safety -				
Police:	222,395	266,698	205,150	-23.08%
Culture and tourism -	<u>196,874</u>	<u>718,505</u>	<u>300,000</u>	<u>-58.25%</u>
Total capital outlay	<u>518,182</u>	<u>996,570</u>	<u>535,150</u>	<u>-46.30%</u>
 Total expenditures	 <u>\$ 6,377,400</u>	 <u>\$ 7,417,137</u>	 <u>\$ 7,577,136</u>	 <u>2.16%</u>

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

	Year Ended June 30,			
	2022	2023	2024	%
	Actual	Estimated	Budget	Change
Revenues:				
Taxes	\$ 3,268,905	\$ 3,555,763	\$ 3,600,000	1.24%
Intergovernmental:				
Federal grant - FEMA	1,032,431	-	-	0.00%
State Grant - DOTD	-	58,985	-	-100.00%
Miscellaneous:				
Interest	10,899	67,212	67,000	-0.32%
Total revenues	<u>4,312,235</u>	<u>3,681,960</u>	<u>3,667,000</u>	<u>-0.41%</u>
Expenditures:				
General government	42,271	63,722	67,500	5.93%
Highways and streets	1,108,016	589,472	541,985	-8.06%
Capital outlay - highways and streets	<u>781,611</u>	<u>762,671</u>	<u>1,354,025</u>	<u>77.54%</u>
Total expenditures	<u>1,931,898</u>	<u>1,415,865</u>	<u>1,963,510</u>	<u>38.68%</u>
Excess (deficiency) of revenues over expenditures	<u>2,380,337</u>	<u>2,266,095</u>	<u>1,703,490</u>	<u>-24.83%</u>
Other financing uses:				
Transfers to/(from) -				
Utility Fund	(2,250,417)	-	-	0.00%
Utility Fund (for projects)	-	(375,000)	(603,000)	100.00%
Transfer from 1984 STF	500,000	-	-	100.00%
Transfer to Capital Projects	-	(1,015,413)	(450,000)	100.00%
Sales Tax Bond Fund	<u>(395,408)</u>	<u>(397,333)</u>	<u>(396,346)</u>	<u>-0.25%</u>
Total other uses	<u>(2,145,825)</u>	<u>(1,787,746)</u>	<u>(1,449,346)</u>	<u>-18.93%</u>
Excess (deficiency) of revenues over expenditures and other uses	234,512	478,349	254,144	-46.87%
Fund balance, beginning	<u>1,857,851</u>	<u>2,092,363</u>	<u>2,570,712</u>	
Fund balance, ending	<u>\$ 2,092,363</u>	<u>\$ 2,570,712</u>	<u>\$ 2,824,856</u>	

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
6/22/68 SALES TAX FUND BUDGET
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			% Change
	2022	2023	2024	
	Actual	Estimated	Budget	
General government:				
Sales tax collection fees	\$ 19,266	\$ 32,737	\$ 35,000	6.91%
Professional fees	23,005	30,985	32,500	4.89%
Total general government	<u>42,271</u>	<u>63,722</u>	<u>67,500</u>	<u>5.93%</u>
Highways and streets				
Supplies and repairs	135,100	91,905	96,000	4.46%
Herbicide program	47,349	35,985	35,985	0.00%
Channel cleaning	250,000	65,829	50,000	-24.05%
Engineering fees, annexation, etc	675,567	395,753	360,000	-9.03%
Total highways & streets	<u>1,108,016</u>	<u>589,472</u>	<u>541,985</u>	<u>-8.06%</u>
Capital outlay	<u>781,611</u>	<u>762,671</u>	<u>1,354,025</u>	<u>77.54%</u>
Total expenditures	<u>1,931,898</u>	<u>1,415,865</u>	<u>1,963,510</u>	<u>38.68%</u>

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

	Year Ended June 30, 2023			% Change
	2022 Actual	2023 Estimated	2024 Budget	
Revenues:				
Taxes - sales	\$ 3,268,905	\$ 3,555,763	\$ 3,600,000	1.24%
Intergovernmental:				
Volunteer Fire Dept - from Safer Grant	87,132	-	-	0.00%
Volunteer Fire Dept - for hurricane relief	-	19,569	-	0.00%
Miscellaneous -				
Insurance revenue	7,847	-	-	0.00%
Other	1,314	-	-	0.00%
Interest	9,508	14,230	15,000	5.41%
Total revenues	<u>3,374,706</u>	<u>3,589,562</u>	<u>3,615,000</u>	<u>0.71%</u>
Expenditures:				
Current -				
General government -				
Sales tax collection fees	19,266	32,737	35,000	6.91%
Professional fees	23,005	34,646	32,500	-6.19%
Total general government	<u>42,271</u>	<u>67,383</u>	<u>67,500</u>	<u>0.17%</u>
Public safety -				
Fire:				
Contract	75,000	75,000	75,000	0.00%
Telephone and supplies	2,595	8,017	4,594	-42.70%
Uniforms	4,813	4,550	6,850	50.55%
Professional fees	27,760	19,500	19,500	0.00%
Salaries	546,545	534,003	593,184	11.08%
Cost of living increase	10.0%	-	41,405	100.00%
Overtime Salaries	-	6,840	7,500	100.00%
On-behalf payments	-	19,569	21,600	10.38%
Incentive for volunteers	-	50,000	50,000	0.00%
Retirement - (3) Full Time	33.25%	38,897	40,161	9.64%
Payroll taxes	7.85%	40,230	48,862	13.16%
Contract labor	-	7,776	8,087	4.00%
Insurance	-	27,500	24,361	-11.41%
Total public safety	<u>810,740</u>	<u>832,564</u>	<u>941,104</u>	<u>13.04%</u>
Highways and streets -				
Vehicle and equipment repairs and maint.	122,421	98,205	95,000	-3.26%
Equipment	23,250	23,415	19,160	-18.17%
Total highways and streets	<u>145,671</u>	<u>121,620</u>	<u>114,160</u>	<u>-6.13%</u>

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
4/1/84 SALES TAX FUND BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			
	2022	2023	2024	%
	Actual	Estimated	Budget	Change
Debt service	17,077	515,753	507,009	-1.70%
Capital outlay	2,465,312	1,688,643	200,000	-88.16%
Total expenditures	<u>3,481,071</u>	<u>3,225,963</u>	<u>1,829,773</u>	-43.28%
Excess of revenues over expenditures	<u>(106,365)</u>	<u>363,599</u>	<u>1,785,227</u>	390.99%
Other financing sources uses:				
Proceeds from debt	2,019,775	3,000,000	-	0.00%
Transfers in (out) -				
1968 Sales Tax Fund	(500,000)	-	-	0.00%
TIF	(100,000)	-	-	0.00%
Utility Fund	(135,000)	-	-	0.00%
Sales Tax Bond Fund	(349,140)	(349,852)	(722,695)	106.57%
General Fund	<u>(1,232,585)</u>	<u>(1,900,000)</u>	<u>(1,500,000)</u>	-21.05%
Total other sources (uses)	<u>(296,950)</u>	<u>750,148</u>	<u>(2,222,695)</u>	-396.30%
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(403,315)	1,113,747	(437,468)	-139.28%
Fund balance, beginning	<u>1,546,545</u>	<u>1,143,230</u>	<u>2,256,977</u>	
Fund balance, ending	<u>\$ 1,143,230</u>	<u>\$ 2,256,977</u>	<u>\$ 1,819,509</u>	

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

	Year Ended June 30,			
	2022	2023	2024	%
	Actual	Estimated	Budget	Change
Revenues:				
Taxes - sales	\$ 1,166,832	\$ 1,286,470	\$ 1,300,000	1.05%
Miscellaneous -				
Interest	<u>4,503</u>	<u>5,824</u>	<u>6,500</u>	<u>11.61%</u>
Total revenues	<u>1,171,335</u>	<u>1,292,294</u>	<u>1,306,500</u>	<u>1.10%</u>
Expenditures:				
General government	<u>6,655</u>	<u>15,912</u>	<u>16,000</u>	0.55%
Capital outlay - streets	<u>649,638</u>	<u>450,000</u>	<u>300,000</u>	<u>-33.33%</u>
Total expenditures	<u>656,293</u>	<u>465,912</u>	<u>316,000</u>	<u>-32.18%</u>
Excess of revenues				
over expenditures	<u>515,042</u>	<u>826,382</u>	<u>990,500</u>	<u>19.86%</u>
Transfers in (out):				
1984 Sales Tax Fund	100,000	-	-	0.00%
Capital Projects	-	-	(200,000)	0.00%
Debt Service Fund	<u>(744,548)</u>	<u>(747,238)</u>	<u>(744,793)</u>	<u>-0.33%</u>
Total other financing uses	<u>(644,548)</u>	<u>(747,238)</u>	<u>(944,793)</u>	<u>26.44%</u>
Excess (deficiency) of revenues				
over expenditures and other uses	<u>(129,506)</u>	<u>79,144</u>	<u>45,707</u>	<u>-42.25%</u>
Fund balance, beginning	<u>3,519,216</u>	<u>3,389,710</u>	<u>3,468,854</u>	
Fund balance, ending	<u>\$ 3,389,710</u>	<u>\$ 3,468,854</u>	<u>\$ 3,514,561</u>	

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

	Year Ended June 30,			%
	2022	2023	2024	
	Actual	Estimated	Budget	Change
Revenues:				
Miscellaneous - interest	\$ 1,872	\$ 2,133	\$ -	-100.00%
Expenditures:				
Debt service -				
Principal retirement	930,000	996,000	1,277,000	28.21%
Interest	557,400	544,851	632,152	16.02%
Paying agent fees	3,220	3,240	4,800	48.15%
Total debt service	<u>1,490,620</u>	<u>1,544,091</u>	<u>1,913,952</u>	<u>23.95%</u>
Deficiency of revenues over expenditures	<u>(1,488,748)</u>	<u>(1,541,958)</u>	<u>(1,913,952)</u>	<u>24.12%</u>
Other financing sources:				
Transfers in (out) -				
TIF Sales Tax Fund	744,548	747,238	744,793	-0.33%
1968 Sales Tax Fund	395,408	397,333	396,346	-0.25%
1984 Sales Tax Fund	349,140	349,852	722,695	106.57%
Utility Fund	50,289	50,288	50,158	-0.26%
Total financing sources	<u>1,539,385</u>	<u>1,544,711</u>	<u>1,913,992</u>	<u>23.91%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	50,637	2,753	40	-98.55%
Fund balance, beginning	<u>566,027</u>	<u>616,664</u>	<u>619,417</u>	
Fund balance, ending	<u>\$ 616,664</u>	<u>\$ 619,417</u>	<u>\$ 619,457</u>	

CITY OF SCOTT, LOUISIANA
CAPITAL PROJECTS/LCDBG FUND
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			
	2022	2023	2024	%
	Actual	Estimated	Budget	Change
Revenues:				
Federal grants - LCDBG	\$ -	\$ 404,200	\$ -	100.00%
Federal grants - Capital Outlay	-	50,000	5,749,230	100.00%
Interest	24,145	4,898	6,000	22.50%
Total revenues	<u>24,145</u>	<u>459,098</u>	<u>5,755,230</u>	<u>1153.60%</u>
Expenditures:				
Capital outlay	7,648,534	4,015,908	6,216,405	100.00%
Total expenditures	<u>7,648,534</u>	<u>4,015,908</u>	<u>6,216,405</u>	<u>54.79%</u>
Deficiency of revenues over expenditures	<u>(7,624,389)</u>	<u>(3,556,810)</u>	<u>(461,175)</u>	<u>-87.03%</u>
Transfers in (out):				
Utility Fund (for utility projects)	-	1,500,000	1,055,413	-29.64%
TIF Sales Tax Fund	-	-	200,000	0.00%
6/22/68 Sales Tax Fund	-	1,015,413	450,000	100.00%
Total other financing sources (uses)	<u>-</u>	<u>2,515,413</u>	<u>1,705,413</u>	<u>0.00%</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(7,624,389)</u>	<u>(1,041,397)</u>	<u>1,244,238</u>	<u>-219.48%</u>
Fund balance, beginning	<u>9,565,671</u>	<u>1,941,282</u>	<u>899,885</u>	
Fund balance, ending	<u>\$ 1,941,282</u>	<u>\$ 899,885</u>	<u>\$ 2,144,123</u>	

CITY OF SCOTT, LOUISIANA
ARPA CAPITAL PROJECTS
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			
	2022	2023	2024	%
	Actual	Estimated	Budget	Change
Revenues:				
Federal grant - American Rescue Plan	\$ 970,341	\$ 456,543	\$ 1,055,413	131.17%
Federal grant - Water Sector Grant Program	-	-	1,240,687	100.00%
Interest	-	12,022	5,000	-58.41%
Total revenues	<u>970,341</u>	<u>468,565</u>	<u>2,301,100</u>	<u>391.10%</u>
Expenditures:				
Capital outlay	<u>970,341</u>	<u>456,543</u>	<u>1,055,413</u>	131.17%
Excess of revenues over expenditures	-	12,022	1,245,687	<u>100.00%</u>
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>12,022</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 12,022</u>	<u>\$ 1,257,709</u>	

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDED JUNE 30, 2024

		Year Ended June 30,			
		2022	2023	2024	%
		Actual	Estimated	Budget	Change
Operating Revenues:					
Charges for services -					
Gas sales		\$ 501,784	\$ 549,919	\$ 581,000	5.65%
Water sales		1,410,417	1,599,018	1,685,000	5.38%
Sewerage service charges		719,005	766,525	816,525	6.52%
Garbage service charges		1,004,755	751,100	773,633	3.00%
Sewer impact fees		109,530	34,000	14,000	-58.82%
Permits, reconnections and penalties		264,236	259,324	307,600	18.62%
Other revenues		<u>10,000</u>	<u>12,500</u>	<u>12,500</u>	<u>0.00%</u>
Total operating revenues		<u>4,019,727</u>	<u>3,972,386</u>	<u>4,190,258</u>	<u>5.48%</u>
Operating Expenses:					
Gas purchases		189,437	194,693	211,000	8.38%
Water purchases		1,006,252	1,034,766	1,090,900	5.42%
Garbage services		972,015	702,501	750,570	6.84%
Salaries		245,538	266,469	302,406	13.49%
Cost of living and merit increase	10.00%	-	-	30,240	100.00%
Retirement - (GASB 68)		(28,056)	-	-	100.00%
Retirement - current	15.50%	35,815	39,102	39,903	2.05%
OPEB expense		(23,076)	2,000	-	100.00%
Bad debts		-	27,500	27,000	-1.82%
General insurance		62,141	70,544	75,896	7.59%
Insurance for employees		73,431	64,563	53,880	-16.55%
Professional fees		41,099	50,614	50,000	-1.21%
Lab fees		13,230	14,273	14,500	1.59%
Material, supplies and repairs		428,373	296,480	280,000	-5.56%
Disposal charges		2,947	-	-	0.00%
Truck expense		15,792	16,792	18,500	10.17%
Depreciation expense		608,776	540,000	530,000	-1.85%
Payroll taxes		18,417	20,170	20,208	0.19%
Office expense		27,192	28,379	27,700	-2.39%
2 way radios/cell phone		2,109	2,913	2,240	-23.10%
Uniforms		3,232	1,600	2,375	48.44%
Training		11,942	10,986	12,400	12.87%
Hazard Waste Day		21,653	22,536	22,500	-0.16%
Utilities and telephone		<u>85,287</u>	<u>86,419</u>	<u>87,500</u>	<u>1.25%</u>
Total operating expenses		<u>3,813,546</u>	<u>3,493,300</u>	<u>3,649,718</u>	<u>4.48%</u>
Operating income (loss)		\$ 206,181	\$ 479,086	\$ 540,540	12.83%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET(CONTINUED)
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			
	2022	2023	2024	%
	Actual	Estimated	Budget	Change
Nonoperating revenues (expenses):				
State grant /CWEF	-	23,000	30,000	30.43%
Interest income	4,243	5,000	5,000	0.00%
Nonemployer pension contribution	7,073	10,000	10,000	0.00%
Interest expense	(15,734)	(15,000)	(15,000)	0.00%
Total nonoperating revenues (expenses)	<u>(4,418)</u>	<u>23,000</u>	<u>30,000</u>	<u>30.43%</u>
Income before transfers	<u>201,763</u>	<u>502,086</u>	<u>570,540</u>	<u>13.63%</u>
Transfers in (out) -				
1968 Sales Tax Fund	2,250,417	-	-	0.00%
1968 Sales Tax Fund (for Utility projects)	-	375,000	603,000	100.00%
1984 Sales Tax Fund	135,000	-	-	0.00%
Cap Projects Fund (for Utility Projects)	-	(1,500,000)	(1,055,413)	-29.64%
Transfer to Sales Tax Bond Fund	(50,289)	(50,288)	(50,158)	-0.26%
General Fund	<u>(2,200,000)</u>	<u>(1,500,000)</u>	<u>(2,500,000)</u>	<u>66.67%</u>
Total transfers in (out)	<u>135,128</u>	<u>(2,675,288)</u>	<u>(3,002,571)</u>	<u>12.23%</u>
Net income (loss) before capital contributions	336,891	(2,173,202)	(2,432,031)	11.91%
Capital Contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Net income (loss) after capital contributions	336,891	(2,173,202)	(2,432,031)	
Retained earnings, beginning	<u>17,759,587</u>	<u>18,096,478</u>	<u>15,923,276</u>	
Retained earnings, ending	<u>\$ 18,096,478</u>	<u>\$ 15,923,276</u>	<u>\$ 13,491,245</u>	

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
GAS DEPARTMENT
YEAR ENDED JUNE 30, 2024

		Year Ended June 30,			
		2022	2023	2024	%
		Actual	Estimated	Budget	Change
Operating Revenues:					
Customer service charges		\$ 501,784	\$ 549,919	\$ 581,000	5.65%
Permits, reconnections, and penalties		45,834	32,927	40,000	21.48%
Total operating gas revenues		547,618	582,846	621,000	6.55%
Operating Expenses:					
Gas purchases		189,437	194,693	211,000	8.38%
Salaries		100,144	95,417	80,833	-15.28%
Cost of Living Increase	10.00%	-	-	8,083	100.00%
Retirement - current (15.5%)		14,382	13,400	13,782	2.85%
Retirement exepense (GASB 68)		(19,008)	-	-	0.00%
OPEB expense (benefit)		(1,445)	-	-	0.00%
Bad debts		-	5,500	5,000	-9.09%
Insurance		11,908	17,350	20,248	16.70%
Group insurance		29,842	25,779	16,400	-36.38%
Professional fees		16,565	17,902	18,000	0.55%
Materials, supplies and repairs gas meter replacemen		25,556	77,238	75,000	-2.90%
Truck expense		4,230	4,410	5,000	13.38%
Depreciation expense		19,739	22,000	25,000	13.64%
Payroll taxes	7.85%	7,540	7,194	6,980	-2.97%
Office expense		6,996	8,031	8,200	2.10%
2 way radio/cell phone		813	1,061	800	-24.60%
Training		8,999	9,680	10,000	3.31%
Uniforms		1,525	400	700	75.00%
Total operating expenses		417,223	500,055	505,026	0.99%
Operating income		\$ 130,395	\$ 82,791	\$ 115,974	40.08%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
WATER DEPARTMENT
YEAR ENDED JUNE 30, 2024

		Year Ended June 30,			
		2022	2023	2024	%
		Actual	Estimated	Budget	Change
Operating Revenues:					
Customer service charges		\$ 1,410,417	\$ 1,599,018	\$ 1,685,000	5.38%
Permits, reconnections, and penalties		190,612	150,232	187,600	24.87%
Total operating water revenues		1,601,029	1,749,250	1,872,600	7.05%
Operating Expenses:					
Water purchases		1,006,252	1,034,766	1,090,900	5.42%
Salaries		107,764	109,325	172,522	57.81%
Cost of Living Increase	10.00%	-	-	17,252	100.00%
Retirement - current (15.5%)		15,789	16,666	17,758	6.55%
OPEB expense (benefit)		(20,909)	-	-	0.00%
Retirement expense - (GASB 68)		(1,445)	-	-	100.00%
Bad debts		-	15,000	15,000	0.00%
Insurance		19,376	18,388	20,277	10.27%
Insurance for employees		29,080	26,433	25,580	-3.23%
Professional fees		12,267	16,356	16,000	-2.18%
Material, supplies and repairs		194,275	150,000	150,000	0.00%
Truck expense		5,312	6,557	7,500	14.38%
Depreciation expense		231,449	220,000	215,000	-2.27%
Payroll taxes	7.85%	8,145	8,321	8,993	8.08%
Office expense		10,457	10,174	9,500	-6.62%
2 way radio/cell phone		843	1,121	1,080	-3.66%
Training		2,918	1,306	1,200	-8.12%
Uniforms		1,125	800	1,000	25.00%
Total operating expenses		1,622,698	1,635,213	1,769,562	8.22%
Operating income (loss)		\$ (21,669)	\$ 114,037	\$ 103,038	-9.65%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
SEWER DEPARTMENT
YEAR ENDED JUNE 30, 2024

		Year Ended June 30,			
		2022	2023	2024	%
		Actual	Estimated	Budget	Change
Operating Revenues:					
Customer service charges		\$ 719,005	\$ 766,525	\$ 816,525	6.52%
Permits, reconnections and penalties		27,790	76,165	80,000	5.04%
Sewer impact fees		109,530	34,000	14,000	-58.82%
Total operating sewer revenues		856,325	876,690	910,525	3.86%
Operating Expenses:					
Sewer Department -					
Salaries		37,630	61,727	49,051	-20.54%
Cost of Living Increase	2.00%	-	-	4,905	0.00%
Retirement - current (15.5%)		5,644	9,036	8,363	-7.45%
Retirement expense - GASB 68		(7,603)	-	-	0.00%
OPEB expense (benefit)		(722)	-	-	100.00%
Bad debts		-	7,000	7,000	0.00%
Insurance		12,216	14,816	17,469	17.91%
Insurance for employees		14,509	12,351	11,900	-3.65%
Professional fees		12,267	16,356	16,000	-2.18%
Material, supplies and repairs		148,664	34,727	30,000	-13.61%
Truck expense		6,250	5,825	6,000	3.00%
Depreciation expense		302,185	233,000	230,000	-1.29%
Payroll taxes	7.85%	2,732	4,655	4,235	-9.02%
Office expense		9,739	10,174	10,000	-1.71%
2 way radio/cell phone		453	731	360	-50.75%
Training		25	-	1,200	100.00%
Uniforms		582	400	675	68.75%
Utilities		40,932	33,260	33,500	0.72%
Total sewer department expenses		585,503	444,058	430,658	-3.02%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET (CONTINUED)
SEWER DEPARTMENT
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			
	2022	2023	2024	%
	Actual	Estimated	Budget	Change
Treatment plant -				
Insurance	18,641	19,990	17,902	-10.45%
Disposal charges	2,947	-	-	0.00%
Lab fees	13,230	14,273	14,500	1.59%
Supplies & maintenance	59,878	34,515	25,000	-27.57%
Depreciation	55,403	65,000	60,000	-7.69%
Utilities	44,355	53,159	54,000	1.58%
Total treatment plant expenses	<u>194,454</u>	<u>186,937</u>	<u>171,402</u>	<u>-8.31%</u>
Total operating expenses	<u>779,957</u>	<u>630,995</u>	<u>602,060</u>	<u>-4.59%</u>
Operating income	<u>\$ 76,368</u>	<u>\$ 245,695</u>	<u>\$ 308,465</u>	<u>25.55%</u>

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
GARBAGE DEPARTMENT
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			
	2022	2023	2024	%
	Actual	Estimated	Budget	Change
Operating Revenues:				
Customer service charges	\$ 1,004,755	\$ 751,100	\$ 773,633	3.00%
Garbage company for hazard waste day	10,000	12,500	12,500	0.00%
Total revenues	<u>1,014,755</u>	<u>763,600</u>	<u>786,133</u>	<u>2.95%</u>
Operating Expenses:				
Garbage services	972,015	702,501	750,570	6.84%
Hazard Waste Day	21,653	22,536	22,500	-0.16%
Total operating expenses	<u>993,668</u>	<u>725,037</u>	<u>773,070</u>	<u>6.62%</u>
Operating income	<u>\$ 21,087</u>	<u>\$ 38,563</u>	<u>\$ 13,063</u>	<u>-66.13%</u>

ESTIMATING SCHEDULES FOR AMENDED BUDGET

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED REVENUE BUDGET
YEAR ENDED JUNE 30, 2023

		Year Ended June 30, 2023		
	Original Budget	9 Months Actual	3 Months Estimated	2023 Estimated
Taxes:				
Ad valorem	\$ 365,000	\$ 349,807	\$ 15,349	\$ 365,156
Franchise-				
Electric	595,000	462,824	114,458	577,282
Natural Gas	30,000	26,452	23,140	49,592
Cable TV	55,000	39,594	12,162	51,756
Telephone & internet	3,000	2,000	1,000	3,000
Total taxes	<u>1,048,000</u>	<u>880,677</u>	<u>166,109</u>	<u>1,046,786</u>
Licenses and permits:				
Liquor and beer licenses	6,330	7,980	300	8,280
Occupational licenses	28,000	21,510	700	22,210
Insurance occupational licenses	200,000	122,362	203,296	325,658
Building permits	225,000	324,532	54,629	379,161
Electrical permits	39,000	36,117	14,517	50,634
Other permits	45,000	30,291	9,950	40,241
Total licenses and permits	<u>543,330</u>	<u>542,792</u>	<u>283,392</u>	<u>826,184</u>
Intergovernmental:				
State of Louisiana -				
Department of Revenue and Taxation:				
Beer taxes	20,000	12,615	3,562	16,177
Department of Transportation:				
Grass cutting	8,065	5,145	3,750	8,895
Department of Public Safety:				
Municipal fire and police supplemental pay	192,000	117,279	58,153	175,432
Local -				
Lafayette Parish School Board	257,957	206,365	51,592	257,957
Lafayette Tourism Grant	-	-	-	-
LGAP	30,000	-	30,000	30,000
LCVC	15,000	10,000	-	10,000
Total intergovernmental	<u>523,022</u>	<u>351,404</u>	<u>147,057</u>	<u>498,461</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
ESTIMATING SCHEDULES FOR AMENDED REVENUE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2023

		Year Ended June 30,		
	Original	9 Months	3 Months	2023
	Budget	Actual	Estimated	Estimated
Fines and forfeits:				
Fines and court costs - regular	175,000	128,985	42,995	171,980
Fines and court costs - LACE	230,000	160,180	53,393	213,573
Total fines and forfeits	<u>405,000</u>	<u>289,165</u>	<u>96,388</u>	<u>385,553</u>
Miscellaneous:				
Interest	6,500	17,587	5,862	23,449
Donations	650	650	-	650
Other sources	500	1,148	12,000	13,148
Begnaud House inventory sales	4,500	6,243	2,450	8,693
Begnaud House event admissions	1,850	1,380	250	1,630
Rental income - Scott Event Center	35,000	37,025	17,200	54,225
Mardi Gras Parade Registration	10,000	-	-	-
Scott Park Income	50,000	-	17,000	17,000
Veterans Memorial	35,000	63,450	18,115	81,565
Sale of assets-Police	6,000	2,000	-	2,000
Sale of assets-	16,410	-	16,410	16,410
Total miscellaneous	<u>166,410</u>	<u>129,483</u>	<u>89,287</u>	<u>218,770</u>
Total revenues	<u>\$ 2,685,762</u>	<u>\$ 2,193,521</u>	<u>\$ 782,233</u>	<u>\$ 2,975,754</u>

%
Change

0.04%

-2.98%

65.31%

-5.90%

0.00%

-0.12%

30.81%

-20.68%

62.83%

68.52%

29.83%

-10.58%

52.06%

-19.12%

10.29%

-8.63%

0.00%

0.00%

0.00%

-33.33%

-4.70%

%
Change

-1.73%

-7.14%

-4.80%

260.75%

0.00%

2529.60%

93.18%

-11.89%

54.93%

-100.00%

-66.00%

133.04%

-66.67%

0.00%

31.46%

10.80%

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET
YEAR ENDED JUNE 30, 2023

		Year Ended June 30, 2023				
		Original	9 Months	3 Months	2023	%
		Budget	Actual	Estimated	Estimated	Change
General government:						
Mayor and council salaries		\$ 155,530	\$ 113,656	\$ 41,874	\$ 155,530	0.00%
Other salaries		157,190	122,785	39,013	161,798	2.93%
Payroll taxes	7.85%	24,548	17,911	6,350	24,261	-1.17%
Municipal employee retirement	15.50%	35,909	26,241	9,317	35,558	-0.98%
Accounting and audit fees		40,000	36,385	7,500	43,885	9.71%
Advertising and publications		35,000	24,067	8,022	32,089	-8.32%
Alarm		480	410	120	530	10.42%
Bank charges		300	328	120	448	49.33%
Cell phones/tower charges		2,700	2,295	765	3,060	13.33%
Christmas in Scott		2,000	1,749	-	1,749	-12.55%
Collection fees		8,900	300	8,000	8,300	-6.74%
Computer services		18,000	14,145	4,714	18,859	4.77%
Council on Aging		6,000	-	-	-	-100.00%
Drug testing/counseling		1,000	798	355	1,153	15.30%
Dues and conventions		7,500	2,272	2,300	4,572	-39.04%
Election expense		5,000	8,344	-	8,344	66.88%
General insurance		67,619	50,620	16,646	67,266	-0.52%
Group insurance		50,000	30,649	12,306	42,955	-14.09%
Janitorial		10,900	7,200	2,700	9,900	-9.17%
Le Jumelage de Scott		2,600	2,600	-	2,600	0.00%
Legal fees		180,000	231,658	80,720	312,378	73.54%
Mardi Gras Parade clean up		10,000		-	-	-100.00%
Miscellaneous		100	-	-	-	-100.00%
Municode annual fee w/ supplements		5,000	-	5,000	5,000	0.00%
Office auto expense		19,150	13,276	4,425	17,701	-7.57%
Office supplies		40,000	31,890	9,500	41,390	3.48%
Prayer Day expenses		1,000	-	1,015	1,015	1.50%
Public relations		500	-	500	500	0.00%
Repairs and maintenance		37,500	23,306	7,840	31,146	-16.94%
Scott business appreciation		4,000	3,551	-	3,551	-11.23%
Telephone and utilities		26,500	18,843	4,104	22,947	-13.41%
Uniforms		3,000	2,678	105	2,783	-7.23%
Total administrative		957,926	787,957	273,311	1,061,268	10.79%
Code department-						
Salaries		131,125	105,045	34,262	139,307	6.24%
Cost of Living Increase	2.0%	-	-	-	-	#DIV/0!
Payroll taxes	7.85%	10,293	7,676	2,718	10,394	0.98%
Retirement	15.50%	20,324	14,567	5,367	19,934	-1.92%
Group insurance		15,600	10,316	3,696	14,012	-10.18%
Building inspections		195,000	318,397	33,750	352,147	80.59%
Training		3,000	850	1,500	2,350	-21.67%
Total code department		375,342	456,851	81,293	538,144	43.37%
Total general government		1,333,268	1,244,808	354,604	1,599,412	19.96%

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2023

		Year Ended June 30, 2023				
		Original	9 Months	3 Months	2023	%
		Budget	Actual	Estimated	Estimated	Change
Public safety:Police						
Salaries--police staff (current)		1,351,441	866,915	357,819	1,224,734	-9.38%
Cost of Living Increase	2.0%	32,855	-	-	-	-100.00%
Salary - Chief		90,847	67,716	24,948	92,664	2.00%
School resource officers		240,430	153,070	65,146	218,216	-9.24%
Clerk of Court salaries		5,000	4,407	2,500	6,907	38.14%
LACE salaries		20,000	21,155	8,845	30,000	50.00%
Overtime salaries		65,000	34,798	30,202	65,000	0.00%
On-behalf payments		192,000	117,556	58,153	175,709	-8.48%
Payroll taxes	7.85%	156,980	96,882	32,523	129,405	-17.57%
Retirement	30.75%	458,624	305,613	114,952	420,565	-8.30%
Advertising		3,000	1,786	1,214	3,000	0.00%
Air cards		14,500	9,161	5,339	14,500	0.00%
Auto allowance		9,600	7,015	2,585	9,600	0.00%
Auto expense (fuel)		100,000	71,786	28,214	100,000	0.00%
Computer services		30,000	24,500	5,500	30,000	0.00%
Drug testing/Hep B vaccinations		6,525	5,452	1,073	6,525	0.00%
Dues and subscriptions		13,000	16,173	2,000	18,173	39.79%
Firearms and ammunition		9,000	7,301	1,699	9,000	0.00%
General insurance		225,398	181,091	44,307	225,398	0.00%
Group insurance		264,744	161,690	53,986	215,676	-18.53%
Hazard material/Coroner		5,000	-	-	-	-100.00%
Janitorial		32,500	19,442	8,543	27,985	-13.89%
Miscellaneous		3,000	2,000	1,000	3,000	0.00%
Office equipment repair and maintenance		40,000	40,913	10,087	51,000	27.50%
Office supplies		12,000	7,624	4,376	12,000	0.00%
Repairs and maintenance (auto)		77,400	38,788	22,369	61,157	-20.99%
Supplies - Detectives division		2,000	44	1,956	2,000	0.00%
Telephone		29,000	22,426	7,515	29,941	3.24%
Tower charges		2,700	2,580	120	2,700	0.00%
Training, lodging, and travel		17,000	9,191	5,809	15,000	-11.76%
Uniforms - police office personnel		4,000	3,223	777	4,000	0.00%
Uniforms and supplies		20,000	6,807	8,193	15,000	-25.00%
Utilities		37,000	20,761	8,500	29,261	-20.92%
Total police		3,570,544	2,327,866	920,250	3,248,116	-9.03%
Civil service -						
Contract services		3,600	2,700	900	3,600	0.00%
Office expense/advertising		2,000	145	1,855	2,000	0.00%
Total civil service		5,600	2,845	2,755	5,600	0.00%
Total public safety		\$ 3,576,144	\$ 2,330,711	\$ 923,005	\$ 3,253,716	-9.02%

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2023

		Year Ended June 30,				
		Original	9 Months	3 Months	2023	%
		Budget	Actual	Estimated	Estimated	Change
Highways and streets:						
Street department -						
Salaries		\$ 567,453	\$ 462,531	\$ 148,479	\$ 611,010	7.68%
Municipal employee retirement	15.50%	87,955	60,753	21,965	82,718	-5.95%
Payroll taxes	7.85%	45,056	35,194	11,655	46,849	3.98%
Street lighting		95,000	81,924	27,308	109,232	14.98%
General insurance		122,463	96,782	25,681	122,463	0.00%
Group insurance		94,498	62,648	24,027	86,675	-8.28%
Grass Cutting/Property Condemnations		40,000	14,876	4,200	19,076	-52.31%
Utilities		13,500	5,762	1,921	7,683	-43.09%
Janitorial		6,000	4,000	2,000	6,000	0.00%
Uniforms		6,000	3,800	500	4,300	-28.33%
Lawn maintenance - contract		5,000	5,463	980	6,443	28.86%
MPO Acadiana Regional Commission		5,000	-	5,000	5,000	0.00%
Miscellaneous		100	95	-	95	-5.00%
Total street department		1,088,025	833,828	273,716	1,107,544	1.79%
Culture and recreation:						
Begnaud House -						
Salaries		25,062	19,153	6,747	25,900	3.34%
Payroll taxes	7.85%	1,968	1,502	530	2,032	3.25%
Insurance		4,385	2,751	1,634	4,385	0.00%
Purchase Inventory		1,750	5,375	1,400	6,775	287.14%
Utilities		4,123	3,064	867	3,931	-4.66%
Advertising and marketing		150	-	-	-	-100.00%
Alarm		560	1,370	120	1,490	166.07%
Events		1,200	1,600	-	1,600	33.33%
Telephone/cable/TV/Internet		2,000	640	491	1,131	-43.45%
Computer service		2,900	1,590	530	2,120	-26.90%
Office/housekeeping supplies		1,350	396	150	546	-59.56%
Building and ground maintenance		2,680	2,900	525	3,425	27.80%
Conferences/travel/dues		150	150	-	150	0.00%
Miscellaneous		150	26	-	26	-82.67%
Total Begnaud House		48,428	40,517	12,994	53,511	10.50%

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2023

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2023 Estimated	
Scott Event Center					
Contract labor	400	172	100	272	-32.00%
Janitorial	5,200	3,270	1,200	4,470	-14.04%
Insurance	4,612	2,343	2,269	4,612	0.00%
Repairs and maintenance	10,000	10,000	450	10,450	4.50%
Access system/Alarm/Telephone	1,908	2,245	1,380	3,625	89.99%
Utilities	913,525	10,342	2,100	12,442	-98.64%
Total Scott Event Center	<u>935,645</u>	<u>28,372</u>	<u>7,499</u>	<u>35,871</u>	<u>-96.17%</u>
Scott Park					
Utilities	20,000	38,970	16,366	55,336	176.68%
Insurance	75,231	68,231	7,000	75,231	0.00%
Repairs and supplies	20,000	7,542	1,500	9,042	-54.79%
Improvements Note	283,824	153,919	76,985	230,904	100.00%
Total Scott Park	<u>399,055</u>	<u>114,743</u>	<u>24,866</u>	<u>370,513</u>	<u>-7.15%</u>
Total culture and recreation	<u>1,383,128</u>	<u>183,632</u>	<u>45,359</u>	<u>459,895</u>	<u>-66.75%</u>
Capital outlay:					
General government -	12,000	4,262	7,105	11,367	-5.28%
Public safety -					
Police:	269,400	189,048	77,650	266,698	-1.00%
Culture and tourism -	665,000	381,123	337,382	718,505	8.05%
Total capital outlay	<u>946,400</u>	<u>574,433</u>	<u>422,137</u>	<u>996,570</u>	<u>5.30%</u>
Total expenditures	<u>\$ 8,326,965</u>	<u>\$ 5,167,412</u>	<u>\$ 2,018,821</u>	<u>\$ 7,417,137</u>	<u>-10.93%</u>

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
6/22/68 SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2023

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2023 Estimated	
Revenues:					
Taxes	\$ 3,600,000	\$ 2,628,999	\$ 926,764	\$ 3,555,763	-1.23%
State Grant-DOTD	-	-	58,985	58,985	0.00%
Local Grant-LCG ARPA	40,000	-	-	-	-100.00%
Miscellaneous - interest	8,500	50,409	16,803	67,212	690.73%
Total revenues	<u>3,648,500</u>	<u>2,679,408</u>	<u>1,002,552</u>	<u>3,681,960</u>	<u>0.92%</u>
Expenditures:					
Sales tax collection fees	22,000	24,553	8,184	32,737	48.80%
Professional fees	30,000	25,985	5,000	30,985	3.28%
Total general government	<u>52,000</u>	<u>50,538</u>	<u>13,184</u>	<u>63,722</u>	<u>22.54%</u>
Highways and streets					
Supplies and repairs	89,000	66,679	25,226	91,905	3.26%
Herbicide program	35,985	22,543	13,442	35,985	0.00%
Channel Cleaning	100,000	65,829	-	65,829	-34.17%
Engineering fees, annexation, etc.	360,000	296,815	98,938	395,753	9.93%
Total highways & streets	<u>584,985</u>	<u>451,866</u>	<u>137,606</u>	<u>589,472</u>	<u>0.77%</u>
Capital outlay:					
Highways and streets-	<u>1,231,000</u>	<u>688,097</u>	<u>74,574</u>	<u>762,671</u>	<u>-38.04%</u>
Total expenditures	<u>1,867,985</u>	<u>1,190,501</u>	<u>225,364</u>	<u>1,415,865</u>	<u>-24.20%</u>
Excess of revenues					
sources over expenditures	<u>1,780,515</u>	<u>1,488,907</u>	<u>777,188</u>	<u>2,266,095</u>	<u>27.27%</u>
Other uses:					
Transfer to Utility Fund (for projects)	(375,000)	(375,000)	-	(375,000)	0.00%
Transfer to Capital Projects	(1,015,413)	-	(1,015,413)	(1,015,413)	0.00%
Transfer to Sales Tax Bond Fund	<u>(395,408)</u>	<u>(298,000)</u>	<u>(99,333)</u>	<u>(397,333)</u>	<u>0.49%</u>
Total other uses	<u>(1,785,821)</u>	<u>(673,000)</u>	<u>(1,114,746)</u>	<u>(1,787,746)</u>	<u>0.11%</u>
Excess (deficiency) of revenues					
over expenditures and other uses	<u>\$ (5,306)</u>	<u>\$ 815,907</u>	<u>\$ (337,558)</u>	<u>\$ 478,349</u>	<u>-9115.26%</u>

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
4/1/84 SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2023

	Original	Year Ended June 30,			%
	Budget	9 Months	3 Months	2023	Change
		Actual	Estimated	Estimated	
Revenues:					
Taxes - sales	\$ 3,600,000	\$ 2,628,999	\$ 926,764	\$ 3,555,763	-1.23%
Intergovernmental revenue -					
State of Louisiana - Supplemental Pay	18,000	14,677	4,892	19,569	8.72%
Miscellaneous -					
Interest	11,000	10,673	3,557	14,230	29.36%
Total revenues	<u>3,629,000</u>	<u>2,654,349</u>	<u>935,213</u>	<u>3,589,562</u>	<u>-1.09%</u>
Expenditures:					
General government -					
Sales tax collection fees	23,000	24,553	8,184	32,737	42.33%
Professional fees	30,000	25,985	8,661	34,646	15.49%
Total general government	<u>53,000</u>	<u>50,538</u>	<u>16,845</u>	<u>67,383</u>	<u>27.14%</u>
Public safety -					
Fire:					
Contract	75,000	75,000	-	75,000	0.00%
Telephone and supplies	7,650	7,380	637	8,017	4.80%
Uniforms	5,500	-	4,550	4,550	-17.27%
Professional fees	19,500	4,930	14,570	19,500	0.00%
Salaries	635,947	374,300	159,703	534,003	-16.03%
Overtime Salaries	11,265	5,130	1,710	6,840	0.00%
On-behalf payments	18,000	14,677	4,892	19,569	8.72%
Incentive for volunteers	50,000	50,000	-	50,000	0.00%
Retirement-Full time/Safer Grant - 33.75%	32,227	28,082	8,548	36,630	13.66%
Payroll taxes 7.85%	47,370	30,643	12,536	43,179	-8.85%
Accounting personnel	7,788	5,832	1,944	7,776	-0.15%
Insurance	27,500	22,662	4,838	27,500	0.00%
Total public safety	<u>937,747</u>	<u>618,636</u>	<u>213,928</u>	<u>832,564</u>	<u>-11.22%</u>
Highways and streets -					
Vehicle and equipment repairs and maintenance	90,000	73,654	24,551	98,205	9.12%
Equipment	49,390	14,370	9,045	23,415	-52.59%
Total highways and streets	<u>139,390</u>	<u>88,024</u>	<u>33,596</u>	<u>121,620</u>	<u>-12.75%</u>
Debt Service	<u>509,810</u>	<u>507,242</u>	<u>8,511</u>	<u>515,753</u>	<u>1.17%</u>
Capital outlay	95,000	93,643	1,595,000	1,688,643	1677.52%
Total capital outlay	<u>95,000</u>	<u>93,643</u>	<u>1,595,000</u>	<u>1,688,643</u>	
Total expenditures	<u>1,734,947</u>	<u>1,358,083</u>	<u>1,867,880</u>	<u>3,225,963</u>	<u>85.94%</u>
Excess of revenues					
over expenditures	<u>1,894,053</u>	<u>1,296,266</u>	<u>(932,667)</u>	<u>363,599</u>	<u>-80.80%</u>
Other uses:					
Bond proceeds	-	-	3,000,000	3,000,000	0.00%
Transfer to Sales Tax Bond Fund	(349,852)	(261,012)	(88,840)	(349,852)	0.00%
Transfer to General Fund	(1,900,000)	(1,350,000)	(550,000)	(1,900,000)	0.00%
Total other uses	<u>(2,249,852)</u>	<u>(1,611,012)</u>	<u>2,361,160</u>	<u>750,148</u>	<u>-133.34%</u>
Excess (deficiency) of revenues					
over expenditures and other uses	<u>\$ (355,799)</u>	<u>\$ (314,746)</u>	<u>\$ 1,428,493</u>	<u>\$ 1,113,747</u>	<u>-413.03%</u>

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

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2023 Estimated	
Revenues:					
Taxes - sales	\$ 1,250,000	\$ 945,100	\$ 341,370	\$ 1,286,470	2.92%
Miscellaneous - Interest	<u>5,000</u>	<u>4,368</u>	<u>1,456</u>	<u>5,824</u>	<u>16.48%</u>
Total revenues	<u>1,255,000</u>	<u>949,468</u>	<u>342,826</u>	<u>1,292,294</u>	<u>2.97%</u>
Expenditures:					
General government - Sales tax collection fees	7,000	11,934	3,978	15,912	127.31%
Capital outlay - streets	<u>450,000</u>	<u>300,000</u>	<u>150,000</u>	<u>450,000</u>	0.00%
Total expenditures	<u>457,000</u>	<u>311,934</u>	<u>153,978</u>	<u>465,912</u>	<u>1.95%</u>
Excess (deficiency) of revenues over expenditures	798,000	637,534	188,848	826,382	3.56%
Other uses:					
Transfers to Debt Service Fund	<u>(747,238)</u>	<u>(559,011)</u>	<u>(188,227)</u>	<u>(747,238)</u>	<u>0.00%</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>\$ 50,762</u>	<u>\$ 78,523</u>	<u>\$ 621</u>	<u>\$ 79,144</u>	<u>55.91%</u>

CITY OF SCOTT, LOUISIANA
DEBT SERVICE FUND
SALES TAX BONDS FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2023

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2023 Estimated	
Revenues:					
Miscellaneous - interest	\$ 2,000	\$ 1,600	\$ 533	\$ 2,133	6.65%
Expenditures:					
Debt service -					
Principal retirement	996,000	996,000	-	996,000	0.00%
Interest	543,981	436,164	108,687	544,851	0.16%
Paying agent fees	3,240	1,620	1,620	3,240	0.00%
Total debt service	<u>1,543,221</u>	<u>1,433,784</u>	<u>110,307</u>	<u>1,544,091</u>	<u>0.06%</u>
Deficiency of revenues over expenditures	<u>(1,541,221)</u>	<u>(1,432,184)</u>	<u>(109,774)</u>	<u>(1,541,958)</u>	<u>0.05%</u>
Other financing sources:					
Transfers in -					
TIF Apollo Sales Tax Fund	747,238	559,011	188,227	747,238	0.00%
1968 Sales Tax Fund	395,408	298,000	99,333	397,333	0.49%
1984 Sales Tax Fund	349,852	261,012	88,840	349,852	0.00%
Utility Fund	50,158	37,716	12,572	50,288	0.26%
Total other financing sources	<u>1,542,656</u>	<u>1,155,739</u>	<u>388,972</u>	<u>1,544,711</u>	<u>0.13%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 1,435</u>	<u>\$ (276,445)</u>	<u>\$ 279,198</u>	<u>\$ 2,753</u>	<u>91.86%</u>

CITY OF SCOTT, LOUISIANA
CAPITAL PROJECTS/LCDBG FUND
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2023

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2023 Estimated	
Revenues:					
Federal grants - LCDBG	\$ 404,200	\$ 99,593	\$ 304,607	\$ 404,200	0.00%
Federal grants - Capital Outlay	1,535,000	-	50,000	\$ 50,000	-96.74%
Interest	28,150	3,673	1,225	4,898	-82.60%
Total revenues	<u>1,967,350</u>	<u>103,266</u>	<u>355,832</u>	<u>459,098</u>	<u>-76.66%</u>
Expenditures:					
Capital outlay -	<u>6,620,723</u>	<u>2,442,083</u>	<u>1,573,825</u>	<u>4,015,908</u>	<u>-39.34%</u>
Total expenditures	<u>6,620,723</u>	<u>2,442,083</u>	<u>1,573,825</u>	<u>4,015,908</u>	<u>-39.34%</u>
Deficiency of revenues over expenditures	<u>(4,653,373)</u>	<u>(2,338,817)</u>	<u>(1,217,993)</u>	<u>(3,556,810)</u>	<u>-23.56%</u>
Other financing sources (uses):					
Transfers to Utility Fund (for UF projects)	1,500,000	500,000	1,000,000	1,500,000	0.00%
Transfer from '68 Sales Tax Fund	<u>1,015,413</u>	<u>-</u>	<u>1,015,413</u>	<u>1,015,413</u>	<u>0.00%</u>
Total other financing sources (uses)	<u>2,515,413</u>	<u>500,000</u>	<u>2,015,413</u>	<u>2,515,413</u>	<u>0.00%</u>
Deficiency of revenues over expenditures and other financing sources (uses)	<u>\$ (2,137,960)</u>	<u>\$ (1,838,817)</u>	<u>\$ 797,420</u>	<u>\$ (1,041,397)</u>	<u>-51.29%</u>

CITY OF SCOTT, LOUISIANA
ARPA CAPITAL PROJECTS
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2023

	Original Budget	Year Ended June 30, 2023			% Change
		9 Months Actual	3 Months Estimated	2023 Estimated	
Revenues:					
Federal grant - American Rescue Plan	\$ 1,604,235	\$ 385,122	\$ 71,421	\$ 456,543	-71.54%
ARPA monies not spent on projects	500,000	-	-	-	-100.00%
State Grant-Water Sector Grant Program	1,240,686	-	-	-	-100.00%
Interest	1,000	9,017	3,005	12,022	1102.20%
Total revenues	<u>3,345,921</u>	<u>394,139</u>	<u>74,426</u>	<u>468,565</u>	<u>-86.00%</u>
Expenditures:					
Capital outlay -	<u>2,428,600</u>	<u>385,122</u>	<u>71,421</u>	<u>456,543</u>	<u>-81.20%</u>
Total expenditures	<u>2,428,600</u>	<u>385,122</u>	<u>71,421</u>	<u>456,543</u>	<u>-81.20%</u>
Excess of revenues over expenditures	<u>\$ 917,321</u>	<u>\$ 9,017</u>	<u>\$ 3,005</u>	<u>\$ 12,022</u>	<u>-98.69%</u>

CITY OF SCOTT, LOUISIANA
UTILITY FUND
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2023

	Gas			Water			Sewer			Garbage			Totals				
	9 Months Actual	3 Months Estimated	2023 Estimated	9 Months Actual	3 Months Estimated	2023 Estimated	9 Months Actual	3 Months Estimated	2023 Estimated	9 Months Actual	3 Months Estimated	2023 Estimated	Original Budget	9 Months Actual	3 Months Estimated	2023 Estimated	% Change
Operating Revenues:																	
Customer service charges	\$ 419,651	\$ 130,268	\$ 549,919	\$ 1,206,558	\$ 392,460	\$ 1,599,018	\$ 561,311	\$ 205,214	\$ 766,525	\$ 560,360	\$ 190,740	\$ 751,100	\$ 3,660,339	\$ 2,747,880	\$ 918,682	\$ 3,666,562	0.17%
Permits, reconnections, and penalties	26,029	6,898	32,927	128,632	21,600	150,232	25,035	51,130	76,165	-	-	-	292,100	179,696	79,628	259,324	-11.22%
Other revenues	-	-	-	-	-	-	21,000	13,000	34,000	12,500	-	12,500	12,500	33,500	13,000	46,500	272.00%
Total operating revenue	445,680	137,166	582,846	1,335,190	414,060	1,749,250	607,346	269,344	876,690	572,860	190,740	763,600	3,964,939	2,961,076	1,011,310	3,972,386	0.19%
Operating Expenses:																	
Salaries	73,654	21,763	95,417	80,376	28,949	109,325	32,779	28,948	61,727	-	-	-	267,021	186,809	79,660	266,469	-0.21%
Cost of Living Increase - 2%	-	-	-	-	-	-	-	-	-	-	-	-	4,695	-	-	-	-100.00%
Retirement	10,027	3,373	13,400	12,179	4,487	16,666	4,549	4,487	9,036	-	-	-	45,714	26,755	12,347	39,102	-14.46%
OPEB expense	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	0.00%
Disposal charges- plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Gas and water purchases	146,021	48,672	194,693	776,075	258,691	1,034,766	-	-	-	-	-	-	1,179,120	922,096	307,363	1,229,459	4.27%
Garbage collection fees	-	-	-	-	-	-	-	-	-	526,876	175,625	702,501	750,570	526,876	175,625	702,501	-6.40%
Supplies and repairs	60,929	16,309	77,238	112,500	37,500	150,000	15,097	19,630	34,727	-	-	-	257,500	188,526	73,439	261,965	1.73%
Supplies - plant	-	-	-	-	-	-	19,515	15,000	34,515	-	-	-	40,000	19,515	15,000	34,515	-13.71%
Cell phones	881	180	1,061	941	180	1,121	641	90	731	-	-	-	2,520	2,463	450	2,913	15.60%
Utilities	-	-	-	-	-	-	25,133	8,127	33,260	-	-	-	27,300	25,133	8,127	33,260	21.83%
Utilities- plant	-	-	-	-	-	-	39,870	13,289	53,159	-	-	-	50,000	39,870	13,289	53,159	6.32%
Professional fees	15,402	2,500	17,902	13,856	2,500	16,356	13,856	2,500	16,356	-	-	-	47,500	43,114	7,500	50,614	6.56%
Insurance	13,037	4,313	17,350	13,278	5,110	18,388	10,107	4,709	14,816	-	-	-	-	36,422	14,132	50,554	#DIV/0!
Plant insurance	-	-	-	-	-	-	8,979	11,011	19,990	-	-	-	24,000	8,979	11,011	19,990	-16.71%
Insurance	2,222	400	2,622	2,383	894	3,277	3,845	788	4,633	-	-	-	50,626	8,450	2,082	10,532	100.00%
Group insurance	17,313	5,844	23,157	17,312	5,844	23,156	5,770	1,948	7,718	-	-	-	73,178	40,395	13,636	54,031	-26.16%
Office expense	5,931	2,100	8,031	7,543	2,631	10,174	7,543	2,631	10,174	-	-	-	26,376	21,017	7,362	28,379	7.59%
Payroll taxes	5,486	1,708	7,194	6,048	2,273	8,321	2,383	2,272	4,655	-	-	-	22,140	13,917	6,253	20,170	-8.90%
Truck expenses	2,470	1,940	4,410	4,457	2,100	6,557	4,813	1,012	5,825	-	-	-	16,000	11,740	5,052	16,792	4.95%
Training	-	9,680	9,680	1,056	250	1,306	-	-	-	-	-	-	16,900	1,056	9,930	10,986	-34.99%
Uniforms	400	-	400	800	-	800	400	-	400	-	-	-	4,050	1,600	-	1,600	-60.49%
Bad debts	-	5,500	5,500	-	15,000	15,000	-	7,000	7,000	-	-	-	27,500	-	27,500	27,500	0.00%
Depreciation	-	22,000	22,000	-	220,000	220,000	-	233,000	233,000	-	-	-	475,000	-	475,000	475,000	0.00%
Depreciation - plant	-	-	-	-	-	-	-	65,000	65,000	-	-	-	65,000	-	65,000	65,000	0.00%
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	450	-	-	-	-100.00%
Hazardous waste day	-	-	-	-	-	-	-	-	-	22,536	-	22,536	18,500	22,536	-	22,536	21.82%
Lab fees - plant	-	-	-	-	-	-	8,229	6,044	14,273	-	-	-	15,000	8,229	6,044	14,273	-4.85%
Total operating exp.	353,773	146,282	500,055	1,048,804	586,409	1,635,213	203,509	427,486	630,995	549,412	175,625	725,037	3,508,660	2,155,498	1,337,802	3,493,300	-0.44%
Operating income (loss)	\$ 91,907	\$ (9,116)	\$ 82,791	\$ 286,386	\$ (172,349)	\$ 114,037	\$ 403,837	\$ (158,142)	245,695	\$ 23,448	\$ 15,115	\$ 38,563	\$ 456,279	\$ 805,578	\$ (326,492)	\$ 479,086	5.00%

2023 Original Budget - Estimating Schedules

	General Fund	SRF 6/22/1968	SRF 4/1/1984	TIF	DSF	CPF	ARPA CP	Utility	Totals compared to 2023 Consolidated Schedule		
Per Schedule:											
Revenue:	2,685,762	3,648,500	3,629,000	1,255,000	2,000	1,967,350	3,345,921	3,964,939	20,498,472	23,993,006	(3,494,534)
Expenses	8,326,965	1,867,985	1,734,947	457,000	1,543,221	6,620,723	2,428,600	3,508,660	26,488,101	24,521,907	1,966,194
Non operating:								34,000			
OFS:	3,400,000	(1,785,821)	(2,249,852)	(747,238)	1,542,656	2,515,413		(2,675,158)	-	375,000	(375,000)
Net Incor	(2,241,203)	(5,306)	(355,799)	50,762	1,435	(2,137,960)	917,321	(2,184,879)	(5,955,629)		
Per '23 Amended:	(1,244,263)	(5,306)	(99,127)	50,762	1,435	(2,137,960)	917,321	(2,184,879)	(4,702,017)	(5,077,517)	375,500
Difference:	(996,940)	-	(256,672)	-	-	-	-	-			

Net Position:

2022 Actual:												
Beginning	2,542,372	1,857,851	1,546,545	3,519,216	566,027	9,565,671		17,759,587	37,357,269	37,357,269	✓	-
Ending	2,055,494	2,092,363	1,143,230	3,389,710	616,664	1,941,282		18,096,478	29,335,221	29,335,221	✓	-
2023 Estimated:												
Beginning	2,055,494	2,092,363	1,143,230	3,389,710	616,664	1,941,282		18,096,478	29,335,221			
Ending	1,014,111	2,570,712	2,256,977	3,468,854	619,417	899,885		15,923,276	26,753,232			
2024 Budget:												
Beginning	1,014,111	2,570,712	2,256,977	3,468,854	619,417	899,885		15,923,276	26,753,232	26765254.46		
Ending	594,893	2,824,856	1,819,509	3,514,561	619,457	2,144,123		13,491,245	25,008,644	26266353.26		

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	General Fund	SRF 6/22/1968	SRF 4/1/1984	TIF	DSF	CPF	ARPA CP	Utility	Totals compared to 2023 Consolidated Schedule		
Per Schedule:											
Revenue:	2,975,754	3,681,960	3,589,562	1,292,294	2,133	459,098	468,565	3,972,386	16,441,752	16,441,752	-
Expenses	(7,417,137)	(1,415,865)	(3,225,963)	(465,912)	(1,544,091)	(4,015,908)	(456,543)	(3,493,300)	(22,034,718)	(22,034,718)	-
Net Incor	(4,441,383)	2,266,095	363,599	826,382	(1,541,958)	(3,556,810)	12,022	479,086	(5,592,967)	(5,592,967)	-
Per Fund Page	(4,441,383)	2,266,095	363,599	826,382	(1,541,958)	(3,556,810)	12,022	479,086			
Difference:	-	-	-	-	-	-	-	-			
Non operating:								23,000	23,000	23,000	-
									(5,569,967)	(5,569,967)	-
Transfer In/Out											
	1,500,000	(375,000)	(349,852)	(747,238)	747,238	1,500,000	-	375,000			
	1,900,000	(1,015,413)	(1,900,000)	-	397,333	1,015,413	-	(1,500,000)	7,835,124	7,835,124	(0)
	-	(397,333)	-	-	349,852	-	-	(50,288)			
	-	-	-	-	50,288	-	-	(1,500,000)	(7,835,124)	(7,835,124)	0
Total Transfers:	3,400,000	(1,787,746)	(2,249,852)	(747,238)	1,544,711	2,515,413	-	(2,675,288)	-	3,000,000	(3,000,000)
Net Income (Loss)	(1,041,383)	478,349	(1,886,253)	79,144	2,753	(1,041,397)	12,022	(2,173,202)	(5,569,967)	(2,569,967)	(3,000,000)
FB Beginning	2,067,669	2,092,363	1,143,230	3,389,710	616,664	1,941,281	500,315	18,086,478	29,837,710	29,335,221	502,489
FB Ending	1,026,286	2,570,712	(743,023)	3,468,854	619,417	899,884	512,337	15,913,276	24,267,743	26,765,254	(2,497,511)
Capital outlay	996,570	762,671	#REF!	450,000		4,015,908	#REF!				

2024 Budget

	General Fund	SRF 6/22/1968	SRF 4/1/1984	TIF	DSF	CPF	ARPA CP	Utility	Totals compared to 2023 Consolidated Schedule		
Per Schedule:											
Revenues:	3,157,918	3,667,000	3,615,000	1,306,500	-	5,755,230	2,301,100	4,190,258	23,993,006	23,993,006	-
Expenses:	7,577,136	1,963,510	1,829,773	#REF!	1,913,952	6,216,405	#REF!	3,649,718	#REF!	24,521,907	#REF!
Net Income:	(4,419,218)	1,703,490	1,785,227	#REF!	(1,913,952)	(461,175)	#REF!	540,540	#REF!	(498,901)	#REF!
Non Operating:	-	-	-	-	-	-	-	30,000			
Inc Before Transfers:	(4,419,218)	1,703,490	1,785,227	#REF!	(1,913,952)	(461,175)	#REF!	570,540	#REF!	(528,901)	#REF!