CITY OF SCOTT
Louisiana

BUDGET
YEAR ENDED JUNE 30, 2022

AMENDED BUDGET
YEAR ENDED JUNE 30, 2021

CITY OF SCOTT
BUDGET INDEX

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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 2021, beginning July 1, 2021. 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 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.

CAPITAL OUTLAY:

The budget includes a capital outlay request of numerous items listed on Pages 5 and 6 of the budget document totaling $ 11,461,796 .

UTILITY FUND:

Utility expenses have been increased or decreased over/under the prior year on a line - item basis. Effective July 1, 2021, 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 2020 since the usage and number of customers are anticipated to be the same.
Garbage rates and the related garbage collection expenses are anticipated to increase by 4% effective July 1 2021. The number of customers are anticipated to be the same in all utility departments.

Effective Rates (7/1/2021)

	Commercial Rate:	**Residential Rate:**	
		Base Rate	Per CCF or Gallon
Gas department		7.50	Fuel adjustment charge based on fuel cost
Water department	$19.92 for 1st 3,000 gallons $6.57 per 1,000 gal over 3,000 gallons	$12.43 for 1st 2,500 gallons	$6.57 per 1,000 gal. over 2,500 gallons
Sewer department	$15.60 for 1st 3,000 gallons $6.57 per 1,000 gal. over 3,000 gallons	$11.60 for 1st 2,500 gallons	$6.57 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, 2022

	2020 Actual	2021 Estimated	2022 Budget	General Fund	Sales Tax Funds	Debt Service Funds	Capital Projects Funds	(ARP) Capital Projects	Utility Fund
Revenues:									
Taxes	$ 7,034,976	$ 7,700,754	$ 7,940,800	$ 890,800	$ 7,050,000	$ -	$ -	$ -	$ -
Licenses and permits	338,484	414,391	508,778	508,778	-	-	-	-	-
Intergovernmental	1,275,982	2,234,776	3,802,969	528,270	155,654	-	315,000	2,804,045	-
Charges for services	3,389,951	3,927,685	4,005,304	-	-	-	-	-	4,005,304
Fines and forfeits	298,807	387,975	360,000	360,000	-	-	-	-	-
Miscellaneous	299,810	350,420	221,789	27,250	76,000	3,539	85,000	20,000	10,000
Total operating revenues	12,638,010	15,016,001	16,839,640	2,315,098	7,281,654	3,539	400,000	2,824,045	4,015,304
Expenditures:									
General government	1,233,376	1,159,914	1,184,347	1,083,347	101,000	-	-	-	-
Public safety -									
Police	2,993,148	3,141,479	3,266,841	3,266,841	-	-	-	-	-
Civil Service	2,732	4,175	4,175	4,175	-	-	-	-	-
Fire	681,332	750,152	754,522	-	754,522	-	-	-	-
Highways and streets	1,351,166	2,202,876	1,554,321	1,036,391	517,930	-	-	-	-
Culture and recreation	57,046	29,343	104,630	104,630	-	-	-	-	-
Debt service									
Principal	440,000	939,000	1,164,000	-	200,000	964,000	-	-	-
Interest and issuance costs	360,120	585,520	576,156	-	-	576,156	-	-	-
Capital outlay - governmental	3,982,421	2,802,142	9,883,096	720,993	2,887,103	-	6,275,000	-	-
Capital outlay - Utility (ARP Funds)	-	394,653	1,175,000	-	-	-	-	1,175,000	-
Utility Fund expenses	3,314,666	3,379,549	3,373,044	-	-	-	-	-	3,373,044
Total operating expenses	14,416,007	15,388,803	23,040,131	6,216,377	4,460,555	1,540,156	6,275,000	1,175,000	3,373,044
Operating income (loss)	(1,777,997)	(372,802)	(6,200,491)	(3,901,279)	2,821,099	(1,536,617)	(5,875,000)	1,649,045	642,260
Nonoperating revenues (expenses):									
State grant	13,200								
Interest income	37,120	7,050	7,500	-	-	-	-	-	7,500
Interest expense	(11,415)	(16,567)	(15,734)	-	-	-	-	-	(15,734)
Nonemployer pension contribution	9,297	10,000	10,000	-	-	-	-	-	10,000
Total nonoperating revenues (expenses)	48,202	483	1,766	-	-	-	-	-	1,766
Income (loss) before capital contributions and transfers	(1,729,795)	(372,319)	(6,198,725)	(3,901,279)	2,821,099	(1,536,617)	(5,875,000)	1,649,045	644,026
Other financing sources (uses):									
Bond/capital lease proceeds	12,000,000	-	978,898	-	978,898	-	-	-	-
Transfers in	5,000,408	7,236,902	6,469,687	3,550,000	-	1,540,987	88,700	-	1,290,000
Transfers in (Utility assets)	771,094	-	403,700	-	-	-		-	403,700
Transfers out	(5,771,502)	(7,236,902)	(6,873,387)	-	(4,130,698)	-	(403,700)	-	(2,338,989)
Total other financing sources (uses)	12,000,000	-	978,898	3,550,000	(3,151,800)	1,540,987	(315,000)	-	(645,289)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (before capital contributions)	10,270,205	(372,319)	(5,219,827)	(351,279)	(330,701)	4,370	(6,190,000)	1,649,045	(1,263)
Capital contributions	-	23,443	12,900	-	-	-	-	-	12,900
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (after capital contributions)	10,270,205	(348,876)	(5,206,927)	(351,279)	(330,701)	4,370	(6,190,000)	1,649,045	11,637
Fund balances/retained earnings, beginning	27,522,106	37,792,311	37,443,435	2,185,361	7,352,730	573,529	9,278,961	-	18,052,854
Fund balances/retained earnings, ending	$37,792,311	$37,443,435	$32,236,507	$ 1,834,082	$ 7,022,029	$ 577,899	$ 3,088,961	$1,649,045	$18,064,491

CITY OF SCOTT, LOUISIANA
Capital Outlay Budget Request
June 30, 2022

	Description of Capital Item	Functional Department	Cost	Method of Financing	Completior Date	Project/Outlay Justification	Board Action
General Fund							
	General government:						
1	City Hall Improvements- Bathroom/General Maintenance - Conference Room	Gen. Govt.	$ 15,000	General Fund LGAP Grant	6/30/22	Improve efficiency	Requested
2	Banners (Christmas, Boudin Capital)	Gen. Govt.	31,656	General Fund	6/30/22	Availability to citizens	Requested
3	Backstop and Park/Public Works Yard Fenc	Gen. Govt.	28,000	General Fund	6/30/22	Improve efficiency	Requested
	Total general government		74,656				
	Public safety:						
	Police:						
4	Automobiles (Tahoe-4qtn)	Police	139,373	General Fund/LACE	6/30/22	Citizens' safety	Requested
5	Equipment for automobiles	Police	30,964	General Fund/LACE	6/30/22	Citizens' safety	Requested
6	Emergency Service Bldg #2	Police	122,000	General Fund	6/30/22	Citizens' safety	Requested
7	Bullet proof vest (4)	Police	4,000	General Fund/LACE	6/30/22	Citizens' safety	Requested
	Total public safety		296,337				
	Culture and tourism:						
8	Scott Event Center Improvements	Gen Govt.	150,000	General Fund	6/30/22	Availability to citizens	Requested
9	Scott Park- Turf fields	Gen Govt.	150,000	General Fund	6/30/22	Availability to citizens	Requested
10	Pocket Park/Veteran's Memorial Museum	Gen. Govt.	50,000	General Fund LCVC-$12,000	6/30/22	Availability to citizens	Requested
	Total culture and tourism		350,000				
	TOTAL GENERAL FUND		**720,993**				

CITY OF SCOTT, LOUISIANA
Capital Outlay Budget Request (Continued)
June 30, 2022

	Description of Capital Item	Functional Department	Cost	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
Sales Tax Funds/Capital Projects Fund							
	Streets and drainage:						
11	Blacktopping Overlay- Golden Meadow/Mills to Ulinor Rue Bon Secours	Street	480,000	1968 Sales Tax	6/30/22	Street safety	Requested
12	Bridge Repair-W. Willow (2)	Street	100,000	1968 Sales Tax	6/30/22	Street safety	Requested
	Channel Cleaning - DeJacque to Cameron	Street	250,000	1968 Sales Tax	6/30/22	Street safety	Requested
13	Hwy 93 Traffic Study($15,000) LA 93 Renaud Roundabout ($45,000)	Street	60,000	1968 Sales Tax	6/30/22	Street safety	Requested
14	Scott Park Drainage - Mills Culvert	Street	50,000	1968 Sales Tax	6/30/22	Street safety	Requested
15	Apollo C-Store Drive (Apollo & Cameron)	Street	57,000	1968 Sales Tax	6/30/22	Street safety	Requested
16	St. Mary St. Sidewalks	Street	61,205	1968 Sales Tax	6/30/22	Street safety	Requested
	Fire:						
17	Ladder Truck	Fire	978,898	Capital Lease	6/30/222	Citizens' safety	Requested
18	Street Truck/Excavator/Equip.	Street	200,000	1984 Sales Tax	6/30/22	Street safety	Requested
19	Provost Pond Common Area (2of 3)	Street	350,000	TIF Sales Tax	6/30/22	Street safety	Requested
20	West Village Set Aside for Infrastructure Provost Road Ext. Contribution	Street	300,000	TIF Sales Tax	6/30/22	Street safety	Requested
21	Apollo Rd. Ext. Phase II & III	Street	6,165,000	2020 Bonds proceeds	6/30/22	Street safety	Requested
22	Roundabout Beautification	Drainage	110,000	2020 Bonds proceeds	6/30/22	Availability to citizens	Requested
	TOTAL STREETS AND DRAINAGE DEPARTMEN		**9,162,103**				
	TOTAL GOVERNMENTAL FUNDS		**9,883,096**				
Utility Fund Projects							
23	Sewer Extension/Force Main Berchman Oaks/Westgate, Apollo @ Benoit Patin	Sewer	510,000	ARP Funds	6/30/22	Improve efficiency	Requested
24	Sewer Plant Upgrades - Engineering Eng. $100,000/Repairs $150,000 (incl. blower $80,000)	Sewer	300,000	ARP Funds	6/30/22	Improve efficiency	Requested
25	Sewer Rehab-Pump Station	Sewer	275,000	ARP Funds	6/30/22	Improve efficiency	Requested
26	US 90 Cameron Utility Relocate	Utility	90,000	ARP Funds	6/30/22	Improve efficiency	Requested
27	LCDBG Sewer Rehab-Old Scott	Sewer	403,700	LCDBG grant/ Utility revenues	6/30/22	Improve efficiency	Requested
	Total Utility Fund Projects (Paid from Capital Projects Funds)		**1,578,700**				
	TOTAL Capital Outlay		**$11,461,796**				

CITY OF SCOTT, LOUISIANA
GENERAL FUND
BUDGET
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Revenues:				
Taxes	$ 881,225	$ 879,991	$ 890,800	1.23%
Licenses and permits	338,484	414,391	508,778	22.78%
Intergovernmental	495,550	1,200,729	528,270	-56.00%
Fines and forfeits	298,807	387,975	360,000	-7.21%
Miscellaneous	92,222	131,639	27,250	-79.30%
Total revenues	2,106,288	3,014,725	2,315,098	-23.21%
Expenditures:				
General government	1,130,777	1,057,752	1,083,347	2.42%
Public safety -				
Police	2,993,148	3,141,479	3,266,841	3.99%
Civil Service	2,732	4,175	4,175	0.00%
Highways and streets	797,336	912,462	1,036,391	13.58%
Culture and recreation	57,046	29,343	104,630	256.58%
Capital outlay	273,540	284,777	720,993	153.18%
Total expenditures	5,254,579	5,429,988	6,216,377	14.48%
Deficiency of revenues over expenditures	(3,148,291)	(2,415,263)	(3,901,279)	61.53%
Other financing sources:				
Transfers from -				
Utility Fund	1,650,000	2,150,000	2,200,000	2.33%
1984 Sales Tax Fund	1,560,000	1,060,000	1,350,000	27.36%
Total other financing sources	3,210,000	3,210,000	3,550,000	10.59%
Excess (deficiency) of revenues and other financing sources over expenditures	61,709	794,737	(351,279)	-144.20%
Fund balance beginning	1,328,915	1,390,624	2,185,361	
Fund balance ending	$ 1,390,624	$ 2,185,361	$ 1,834,082	

CITY OF SCOTT, LOUISIANA
GENERAL FUND
REVENUE SUMMARY
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Taxes:				
Ad valorem	$ 341,713	$ 325,000	$ 335,000	3.08%
Franchise-				
Electric	452,132	472,744	472,000	-0.16%
Natural gas	26,315	23,268	24,545	5.49%
Cable TV/telephone	55,927	53,956	54,155	0.37%
Telephone - internet	5,138	5,023	5,100	1.53%
Total taxes	881,225	879,991	890,800	1.23%
Licenses and permits:				
Liquor and beer licenses	7,110	5,860	6,000	2.39%
Occupational licenses	24,120	29,010	29,000	-0.03%
Insurance occupational licenses	179,949	200,999	200,000	-0.50%
Building permits	104,580	136,907	211,000	54.12%
Electrical permits	11,985	22,223	41,324	85.95%
Other permits	10,740	19,392	21,454	10.63%
Total licenses and permits	338,484	414,391	508,778	22.78%
Intergovernmental:				
Federal grant - FEMA (hurricane exp. reimb.)	32,560	7,100	12,000	69.01%
Federal grant - FEMA (police hurricane exp. reimb.)	15,521	60,905	-	-100.00%
State of Louisiana -				
Department of Revenue and Taxation:				
Beer taxes	16,217	18,455	18,500	0.24%
Department of Transportation:				
Grass cutting	4,730	9,460	9,460	0.00%
Department of Public Safety:				
Municipal fire and police supplemental pay	161,651	165,892	162,000	-2.35%
Local -				
Lafayette Parish School Board	243,079	258,182	289,660	12.19%
LCG - Scott Park	-	642,009	-	-100.00%
LGAP	-	26,726	11,750	-56.04%
LCVC	21,792	12,000	12,000	0.00%
CWEF	-	-	12,900	100.00%
Total intergovernmental	495,550	1,200,729	528,270	-56.00%

CITY OF SCOTT, LOUISIANA
GENERAL FUND
REVENUE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Fines and forfeits:				
Fines and court costs - regular	121,411	170,537	160,000	-6.18%
Fines and court costs - LACE	177,266	217,438	200,000	-8.02%
Clerk of court	130	-	-	0.00%
Total fines and forfeits	298,807	387,975	360,000	-7.21%
Miscellaneous:				
Interest	17,302	7,799	9,500	21.81%
Donation - estate	-	100,000	-	-100.00%
Other sources	38,641	1,260	500	-60.32%
Begnaud House inventory sales	4,498	80	2,000	2400.00%
Begnaud House event admissions	456	-	250	100.00%
Rental income - Scott Event Center	31,325	22,500	15,000	-33.33%
Sale of assets	-	-	-	0.00%
Sale of assets--police assets	-	-	-	0.00%
Total miscellaneous	92,222	131,639	27,250	-79.30%
Total revenues	$2,106,288	$ 3,014,725	$ 2,315,098	-23.21%

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2022

		Year Ended June 30,			
		2020 Actual	2021 Estimated	2022 Budget	% Change
General government:					
Mayor and council salaries		$ 146,559	$ 148,701	$ 152,490	2.55%
Other salaries		149,251	145,710	148,624	2.00%
Cost of Living Increase	2.0%	-	-	5,574	100.00%
Payroll taxes	7.85%	22,624	20,096	22,316	11.05%
Municipal employee retirement	15.50%	29,068	33,011	33,818	2.44%
Telephone and utilities		30,084	19,750	22,964	16.27%
Advertising and publications		28,133	21,269	25,000	17.54%
Repairs and maintenance		27,259	61,526	30,000	-51.24%
Dues and conventions		6,852	7,025	7,000	-0.36%
Legal fees		168,524	132,321	130,000	-1.75%
Accounting and audit fees		38,320	42,995	40,000	-6.97%
Computer services		19,721	15,166	15,200	0.22%
Picard Group - governmental relations and consulting		50,000	-	-	0.00%
Office car expense		8,709	11,960	9,950	-16.81%
General insurance		37,944	59,138	59,817	1.15%
Group insurance		39,193	31,597	32,782	3.75%
Office supplies		35,495	30,847	40,000	29.67%
Janitorial		11,700	10,800	10,800	0.00%
Uniforms		3,035	2,624	3,000	14.33%
Disposal charges		1,498	1,241	1,275	2.74%
Cell phones/tower charges		1,623	1,878	2,000	6.50%
Public relations		190	252	250	-0.79%
Alarm		440	519	480	-7.51%
Bank charges		319	240	250	4.17%
Drug testing/counseling		855	607	1,110	82.87%
Scott business appreciation		3,198	918	3,885	323.20%
Collection fees		9,106	8,645	8,900	2.95%
Election expense		384	1,605	1,000	-37.69%
Prayer Day expenses		367	1,100	1,000	-9.09%
Christmas in Scott		894	471	1,000	112.31%
Le Jumelage de Scott		2,600	2,600	2,600	0.00%
Council on Aging		-	-	6,000	100.00%
Parade registration		9,500	-	-	0.00%
Mardi Gras Parade Clean Up		2,000	5,360	5,000	-6.72%
Municode annual fee w/ supplements		4,510	3,820	4,800	25.65%
Miscellaneous		-	100	100	0.00%
Total administrative		889,955	823,892	828,985	0.62%
Code department-					
Salaries		105,633	101,402	105,273	3.82%
Cost of Living Increase	2.0%	-	-	1,927	100.00%
Payroll taxes	7.85%	7,693	7,531	7,714	2.43%
Retirement	15.50%	13,055	14,936	15,232	1.98%
Group insurance		14,458	10,981	13,416	22.17%
Building inspections		99,196	99,010	110,000	11.10%
Training		787	-	800	100.00%
Total code department		240,822	233,860	254,362	8.77%
Total general government		1,130,777	1,057,752	1,083,347	2.42%

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2022

		Year Ended June 30,			
		2020 Actual	2021 Estimated	2022 Budget	% Change
Public safety:					
Police -					
Salaries--police staff		1,151,902	1,192,564	1,207,671	1.27%
Staff Salaries increase	2.0%	-	-	28,427	100.00%
Salary--Chief		85,917	89,063	89,063	0.00%
School resource officers		243,079	252,999	289,660	14.49%
Clerk of Court salaries		2,780	3,200	5,000	56.25%
LACE salaries		31,380	21,210	30,000	41.44%
Overtime salaries		42,807	40,790	85,000	108.38%
On-behalf payments		161,651	165,892	162,000	-2.35%
Payroll taxes	7.85%	131,980	132,547	152,794	15.28%
Retirement	29.75%	433,173	455,112	406,585	-10.66%
Auto expense (fuel)		70,161	85,543	75,000	-12.32%
Auto allowance		7,200	9,600	9,600	0.00%
Uniforms and supplies		38,434	20,000	20,000	0.00%
Uniforms - police office personnel		-	3,600	3,600	0.00%
Supplies - Detectives division		-	2,000	2,000	0.00%
Training, lodging, and travel		9,703	16,000	16,000	0.00%
Dues and subscriptions		10,543	13,000	13,000	0.00%
Drug testing/Hep B vaccinations		-	5,000	5,000	0.00%
General insurance		164,104	165,224	188,253	13.94%
Group insurance		210,780	246,973	254,838	3.18%
Advertising		3,452	1,353	3,000	121.73%
Miscellaneous		2,404	2,818	1,000	-64.51%
Repairs and maintenance (auto)		61,138	56,723	65,000	14.59%
Tower charges		-	2,550	2,550	0.00%
Janitorial		-	17,800	17,800	0.00%
Firearms and ammunition		9,010	9,000	9,000	0.00%
Telephone		44,644	21,000	21,000	0.00%
Computer services		21,365	20,000	20,000	0.00%
Office equipment repair and maintenance		41,168	40,600	25,000	-38.42%
Air card		-	13,443	14,000	4.14%
Utilities		-	23,000	30,000	30.43%
Office supplies		14,373	10,000	10,000	0.00%
Hazard material/Coroner		-	2,875	5,000	73.91%
Total police		2,993,148	3,141,479	3,266,841	3.99%
Civil service-					
Contract services		1,936	2,175	2,175	0.00%
Office expense/advertising		796	2,000	2,000	0.00%
Total civil service		2,732	4,175	4,175	0.00%
Total public safety		$ 2,995,880	$ 3,145,654	$ 3,271,016	3.99%

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2022

		Year Ended June 30,			
		2020 Actual	2021 Estimated	2022 Budget	% Change
Highways and streets:					
Street department -					
Salaries		$ 401,137	$ 507,064	$ 555,882	9.63%
Cost of Living Increase	2.0%	-	-	11,117	100.00%
Municipal employee retirement	15.50%	50,222	61,136	82,961	35.70%
Payroll taxes	7.85%	30,463	38,935	44,509	14.32%
Street lighting		72,824	84,230	106,000	25.85%
General insurance		85,453	103,359	105,426	2.00%
Group insurance		58,677	60,420	99,771	65.13%
Grass Cutting		1,875	1,745	2,000	14.61%
Utilities		7,571	6,474	6,625	2.33%
Janitorial		6,500	6,000	6,000	0.00%
Uniforms		3,534	3,957	6,000	51.63%
Install/Remove X-mas decorations		1,300	2,600	-	-100.00%
Lawn maintenance - contract		72,819	21,115	5,000	-76.32%
MPO Acadiana Regional Commission		4,676	4,567	5,000	9.48%
Miscellaneous		285	10,860	100	-99.08%
Total street department		797,336	912,462	1,036,391	13.58%
Culture and Recreation:					
Begnaud House -					
Salaries		11,861	-	15,603	100.00%
Cost of Living Increase	2.0%	-	-	312	100.00%
Payroll taxes	7.85%	940	-	1,224	100.00%
Insurance		2,278	2,393	2,400	0.29%
Purchase Inventory		3,835	-	500	100.00%
Utilities		4,820	1,786	2,500	39.98%
Advertising and marketing		-	500	500	100.00%
Alarm		-	299	300	0.33%
Events		513	-	350	100.00%
Telephone/cable/TV/Internet		-	1,884	1,884	0.00%
Computer service		-	1,881	1,881	0.00%
Office/housekeeping supplies		3,644	-	1,000	100.00%
Building and ground maintenance		1,672	450	1,000	122.22%
Conferences/travel/dues		150	-	150	100.00%
Miscellaneous		720	-	100	100.00%
Total Begnaud House		30,433	9,193	29,704	223.12%
Scott Event Center -					
Contract labor		248	42	350	733.33%
Janitorial/Supplies/Laundry-Linen		-	4,400	2,400	-45.45%
Insurance		1,366	1,487	1,500	0.87%
Repairs and maintenance		13,155	4,101	3,000	-26.85%
Access system and alarm fees		-	960	960	0.00%
Utilities/Cell Allowance/Cable		9,365	8,179	8,000	-2.19%
Total Scott Event Center		24,134	19,169	16,210	-15.44%

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Scott Community Center -				
Utilities	1,466	371	350	-5.66%
Insurance	630	610	610	0.00%
Repairs and supplies	383	-	10,000	100.00%
Total Scott Community Center	2,479	981	10,960	1017.23%
Scott Park -				
Utilities	-	-	28,000	100.00%
Insurance	-	-	4,756	100.00%
Repairs and supplies	-	-	15,000	100.00%
Total Scott Park	-	-	47,756	100.00%
Total culture and recreation	57,046	29,343	104,630	256.58%
Capital outlay:				
General government -				
Computer and equipment	10,794	10,946	-	-100.00%
Council Chamber Improvements	-	23,792	-	-100.00%
City Hall Improvements- Bathroom/Gen. Maintenance			15,000	100.00%
Citywide Banners	-	-	31,656	100.00%
Camera System at City Hall/Public Works	56,172	-	-	0.00%
Backstop and Public Works yardfFence	-	-	28,000	100.00%
Public safety -				
Police:				
Automobiles	-	32,588	139,373	327.68%
Equipment for autos	-	-	30,964	100.00%
Computers /2 servers	43,600	52,000	-	-100.00%
Equipment	3,208	10,000	-	-100.00%
Emergency Services Bldg #2	-	-	122,000	100.00%
Bullet proof vests	-	2,000	4,000	100.00%
Radios	113,149	-	-	0.00%
Radar trailer	-	11,542	-	-100.00%
Ice machine	-	3,183	-	-100.00%
Equipment	7,283	-	-	0.00%
Culture and tourism -				
Begnaud House improvements--LGAP grant	12,363	26,726	-	-100.00%
Scott Event Center improvements	6,322	-	150,000	100.00%
Scott Park Improvements	-	-	150,000	100.00%
Verteran's Memorial/Museum	-	-	50,000	100.00%
City Hall Park playground improvements	20,649	100,000	-	-100.00%
Scott Park playground improvements--LCVC	-	12,000	-	-100.00%
Total capital outlay	273,540	284,777	720,993	153.18%
Total expenditures	$ 5,254,579	$ 5,429,988	$ 6,216,377	14.48%

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
6/22/68 SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Revenues:				
Taxes	$ 2,623,015	$ 2,895,123	$ 3,000,000	3.62%
Intergovernmental:				
Federal grant - FEMA (hurricane exp. reimb.)	14,145	468,784	15,000	-96.80%
Miscellaneous:				
Interest	68,638	26,535	33,000	24.36%
Total revenues	2,705,798	3,390,442	3,048,000	-10.10%
Expenditures:				
General government	48,257	50,632	47,000	-7.17%
Highways and streets	423,993	1,183,184	387,730	-67.23%
Capital outlay	583,785	687,461	1,058,205	53.93%
Total expenditures	1,056,035	1,921,277	1,492,935	-22.29%
Excess of revenues over expenditures	1,649,763	1,469,165	1,555,065	5.85%
Other financing uses:				
Transfers to -				
Utility Fund	(680,366)	(1,815,000)	(1,155,000)	100.00%
Utility Fund (for projects)	(65,150)	-	-	
Sales Tax Bond Fund	(130,905)	(392,713)	(397,333)	1.18%
Total other uses	(876,421)	(2,207,713)	(1,552,333)	-29.69%
Excess (deficincy) of revenues over expenditures and other uses	773,342	(738,548)	2,732	-100.37%
Fund balance, beginning	2,534,539	3,307,881	2,569,333	
Fund balance, ending	$ 3,307,881	$ 2,569,333	$ 2,572,065	

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
6/22/68 SALES TAX FUND BUDGET
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
General government:				
Sales tax collection fees	$ 23,887	$ 18,702	$ 19,000	1.59%
Professional fees	24,370	31,930	28,000	-12.31%
Total general government	48,257	50,632	47,000	-7.17%
Highways and streets				
Supplies and repairs	91,042	680,249	83,000	-87.80%
Herbicide program	37,314	29,730	29,730	0.00%
Engineering fees, annexation, etc	295,637	473,205	275,000	-41.89%
Total highways & streets	423,993	1,183,184	387,730	-67.23%
Capital outlay:				
Highways and streets-				
Blacktop -	21,960	327,190	480,000	46.70%
Bridge repair - OST & W. Willow	141,802	20,271	100,000	393.32%
Lions Club Extension - Environmental Study	14,452	-	-	0.00%
Channel Cleaning	262,500	250,000	250,000	0.00%
Traffic Study Eraste HWY 93	143,071	90,000	60,000	-33.33%
Scott Park Drainage - Mills Culvert	-	-	50,000	100.00%
Apollo C-Store @ Cameron	-	-	57,000	100.00%
St. Mary Sidewalks	-	-	61,205	100.00%
Total capital outlay	583,785	687,461	1,058,205	53.93%
Total expenditures	1,056,035	1,921,277	1,492,935	-22.29%
Utility fund capital outlay				
Sewer pump/rehab	3,200	-	-	0.00%
Sewer Plant Repairs	42,350	-	-	0.00%
Sewer camera & equipment	19,600	-	-	0.00%
Total Utility Fund capital outlay (shown a transfer to Utility Fund)	65,150	-	-	0.00%

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
4/1/84 SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2022

		Year Ended June 30,			
		2020 Actual	2021 Estimated	2022 Budget	% Change
Revenues:					
Taxes - sales		$ 2,623,015	$ 2,895,123	$ 3,000,000	3.62%
Intergovernmental:					
State of Louisiana - Supplemental Pay			-	18,000	100.00%
Volunteer Fire Dept - from Safer Grant		51,945	104,227	122,654	17.68%
Volunteer Fire Dept - for hurricane relief			38,123	-	-100.00%
Miscellaneous -					
Equipment refund		3,462	-	-	0.00%
Interest		49,468	31,681	33,000	4.16%
Total revenues		2,727,890	3,069,154	3,173,654	3.40%
Expenditures:					
Current -					
General government -					
Sales tax collection fees		23,887	18,702	19,000	1.59%
Professional fees		23,410	26,500	28,000	5.66%
Total general government		47,297	45,202	47,000	3.98%
Public safety -					
Fire:					
Contract		75,000	75,000	75,000	0.00%
Telephone and supplies		4,773	4,078	1,000	-75.48%
Uniforms		4,453	5,299	5,300	0.02%
Professional fees		16,805	21,400	18,000	-15.89%
Salaries		454,658	495,638	478,695	-3.42%
Cost of living increase	2.0%	-	-	9,386	100.00%
On-behalf payments		-	-	18,000	100.00%
Incentive for volunteers		50,000	50,000	50,000	0.00%
Retirement - Safer Grant	33.75%	11,527	31,545	31,599	0.17%
Payroll taxes	7.85%	34,584	39,493	37,578	-4.85%
Contract labor		7,200	7,200	7,632	6.00%
Insurance		22,332	20,499	22,332	8.94%
Total public safety		681,332	750,152	754,522	0.58%
Highways and streets -					
Vehicle and equipment repairs and maint.		69,604	57,972	60,000	3.50%
Equipment lease (Bobcat and excavator)		60,233	49,258	70,200	42.51%
Total highways and streets		129,837	107,230	130,200	21.42%
Debt service:					
Principal		-	-	200,000	100.00%
Capital outlay:					
Ladder truck		-	-	978,898	100.00%
Street Truck/Excavator/Equip.		54,742	147,608	200,000	35.49%
Total capital outlay		54,742	147,608	1,178,898	698.67%
Total expenditures		913,208	1,050,192	2,310,620	120.02%
Excess of revenues over expenditures		1,814,682	2,018,962	863,034	-57.25%

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
4/1/84 SALES TAX FUND BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Other financing sources uses:				
Proceeds from capital lease	-	-	978,898	100.00%
Transfers to -				
Utility Fund	-	(675,000)	(135,000)	-80.00%
Sales Tax Bond Fund	(149,662)	(350,337)	(348,016)	-0.66%
General Fund	(1,560,000)	(1,060,000)	(1,350,000)	27.36%
Total other sources (uses)	(1,709,662)	(2,085,337)	(854,118)	-59.04%
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	105,020	(66,375)	8,916	-113.43%
Fund balance, beginning	1,833,533	1,938,553	1,872,178	
Fund balance, ending	$ 1,938,553	$ 1,872,178	$ 1,881,094	

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
TIF DISTRICT SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Revenues:				
Taxes - sales	$ 907,721	$ 1,030,517	$ 1,050,000	1.89%
Intergovernmental revenue - federal grant				
Hazard Mitigation	-	28,260	-	-100.00%
Miscellaneous -				
Interest	17,736	7,539	10,000	32.64%
Total revenues	925,457	1,066,316	1,060,000	-0.59%
Expenditures:				
General government	7,045	6,328	7,000	10.62%
Capital outlay	629,090	623,461	650,000	4.26%
Total expenditures	636,135	629,789	657,000	4.32%
Excess of revenues over expenditures	289,322	436,527	403,000	-7.68%
Other financing uses:				
Transfer to 2020 Bond	(19,507)	-	-	0.00%
Transfer to Street Construction	(70,000)	-	-	0.00%
Transfer to Debt Service Fund	(680,567)	(743,146)	(745,349)	0.30%
Transfer to Utility Fund (for utility projects)	(13,965)	-	-	0.00%
Total other financing uses	(784,039)	(743,146)	(745,349)	0.30%
Deficiency of revenues over expenditures and other uses	(494,717)	(306,619)	(342,349)	11.65%
Fund balance, beginning	3,712,555	3,217,838	2,911,219	
Fund balance, ending	$ 3,217,838	$ 2,911,219	$ 2,568,870	

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
TIF DISTRICT SALES TAX FUND BUDGET
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2021

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
General government -				
Sales tax collection fees	7,045	6,328	7,000	10.62%
Capital outlay				
Detention Pond on Provost				
Common Area (1 of 2)	81,471	350,000	350,000	0.00%
Coulee Ile Cannes - LCG	289,014	260,458	-	-100.00%
Drainage Improvement Plan - Engineering	85,270	-	-	0.00%
Village West-Provost Ext. Contribution	-	13,003	300,000	2207.16%
Village West Drainage (Pipe to drain Chip, Provost, Breaux)	173,335	-	-	0.00%
Total capital outlay	629,090	623,461	650,000	4.26%
Total expenditures	636,135	629,789	657,000	4.32%
Utility Fund capital outlay -				
Force Main LA 93	13,965	-	-	0.00%
Total Utility Fund capital outlay	13,965	-	-	0.00%
(recorded as a transfer to Utility Fund)				

CITY OF SCOTT, LOUISIANA
DEBT SERVICE FUND
SALES TAX BONDS FUND BUDGET
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Revenues:				
Miscellaneous - interest	$ 4,213	$ 7,480	$ 3,539	-52.69%
Expenditures:				
Debt service -				
Principal retirement	440,000	939,000	964,000	2.66%
Interest	251,676	582,240	572,876	-1.61%
Paying agent fees	1,639	3,280	3,280	0.00%
Total debt service	693,315	1,524,520	1,540,156	1.03%
Deficiency of revenues over expenditures	(689,102)	(1,517,040)	(1,536,617)	1.29%
Other financing sources:				
Transfers from -				
TIF Sales Tax Fund	680,567	743,146	745,349	0.30%
Transfer from 1968 Sales Tax Fund	130,905	392,713	397,333	1.18%
Transfer from 1984 Sales Tax Fund	149,662	350,337	348,016	-0.66%
Transfer from Utility Fund	-	50,706	50,289	-0.82%
Total financing sources	961,134	1,536,902	1,540,987	0.27%
Excess of revenues and other financing sources over expenditures	272,032	19,862	4,370	-78.00%
Fund balance, beginning	281,635	553,667	573,529	
Fund balance, ending	$ 553,667	$ 573,529	$ 577,899	

CITY OF SCOTT, LOUISIANA
CAPITAL PROJECTS/LCDBG FUND
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Revenues:				
Federal grants - LCDBG	$ 714,342	$ -	$ 315,000	100.00%
Interest	54,071	135,546	85,000	-37.29%
Total revenues	768,413	135,546	400,000	195.10%
Expenditures:				
Debt service - bond issuance costs	106,805	-	-	0.00%
Capital outlay -				
Apollo Rd. Ext Ph II & III	1,902,355	1,058,835	6,165,000	482.24%
Roundabout	299,961	-	110,000	100.00%
LA Plating & Coating Grant Re-Pay	238,948	-	-	0.00%
Total expenditures	2,548,069	1,058,835	6,275,000	492.63%
Deficiency of revenues over expenditures	(1,779,656)	(923,289)	(5,875,000)	536.31%
Other financing sources (uses):				
Bond Proceeds	12,000,000	-	-	0.00%
Transfer from Utility Fund	11,258	-	88,700	100.00%
Transfer from TIF Sales Tax Fund	72,500	-	-	0.00%
Transfers to 6/22/68 Sales Tax Fund	(14,522)	-	-	0.00%
Transfers to Utility Fund (for utility projects)	(725,600)	-	(403,700)	100.00%
Total other financing sources (uses)	11,343,636	-	(315,000)	0.00%
Excess (deficiency) of revenues and other sources over expenditures and other uses	9,563,980	(923,289)	(6,190,000)	570.43%
Fund balance, beginning	638,270	10,202,250	9,278,961	
Fund balance, ending	$10,202,250	$ 9,278,961	$ 3,088,961	

CITY OF SCOTT, LOUISIANA
ARP CAPITAL PROJECTS
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Revenues:				
Federal grant - American Rescue Plan	$ -	$394,653	$2,804,045	610.51%
Interest	-	-	20,000	100.00%
Total revenues	-	394,653	2,824,045	615.58%
Expenditures:				
Utility fund capital outlay -				
Sewer Extension /Force Main Berchman Oaks/Westgate	-	164,348	510,000	210.32%
Sewer Plant Upgrades - Engineering/Repairs	-	115,513	300,000	159.71%
Sewer Rehab-Pump Station	-	114,792	275,000	139.56%
U.S. Cameron Utility Relocate	-	-	90,000	100.00%
Total expenditures	-	394,653	1,175,000	197.73%
Excess of revenues over expenditures	-	-	1,649,045	100.00%
Fund balance, beginning	-	-	-	
Fund balance, ending	$ -	$ -	$1,649,045	

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDED JUNE 30, 2022

		Year Ended June 30,			
		2020 Actual	2021 Estimated	2022 Budget	% Change
Operating Revenues:					
Charges for services -					
Gas sales		$ 498,227	$ 450,847	$ 490,000	8.68%
Water sales		1,297,146	1,466,575	1,526,536	4.09%
Sewerage service charges		589,045	742,008	764,268	3.00%
Garbage service charges		895,056	954,223	974,000	2.07%
Sewer impact fees		-	146,500	105,000	-28.33%
Permits, reconnections and penalties		110,477	167,532	145,500	-13.15%
Other revenues		10,000	10,000	10,000	0.00%
Total operating revenues		3,399,951	3,937,685	4,015,304	1.97%
Operating Expenses:					
Gas purchases		118,623	101,092	118,000	16.73%
Water purchases		945,504	905,257	950,000	4.94%
Garbage services		874,854	922,634	961,308	4.19%
Salaries		298,858	287,824	195,918	-31.93%
Cost of living increase	2.00%	-	-	5,453	100.00%
Retirement - (GASB 68)		8,400	-	-	0.00%
Retirement - current	15.50%	39,541	42,361	43,095	1.73%
OPEB expense		(2,774)	-	-	0.00%
Bad debts		9,978	28,500	28,650	0.53%
General insurance		59,176	66,413	69,683	4.92%
Insurance for employees		64,976	62,052	54,864	-11.58%
Professional fees		33,186	48,167	44,000	-8.65%
Lab fees		-	17,303	19,000	9.81%
Material, supplies and repairs		203,236	206,750	192,000	-7.13%
Disposal charges		3,536	3,241	3,500	7.99%
Truck expense		13,717	11,417	10,500	-8.03%
Depreciation expense		523,821	540,000	540,000	0.00%
Payroll taxes		22,858	22,111	21,826	-1.29%
Office expense		21,245	21,258	24,017	12.98%
2 way radios/cell phone		-	2,130	2,130	0.00%
Miscellaneous		-	-	300	100.00%
Uniforms		3,269	3,900	4,050	3.85%
Training		2,723	14,624	15,470	5.79%
Hazard Waste Day		14,793	13,746	14,000	1.85%
Utilities and telephone		55,146	58,769	55,280	-5.94%
Total operating expenses		3,314,666	3,379,549	3,373,044	-0.19%
Operating income (loss)		$ 85,285	$ 558,136	$ 642,260	15.07%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET(CONTINUED)
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Nonoperating revenues (expenses):				
State grant	13,200	-	-	0.00%
Interest income	37,120	7,050	7,500	6.38%
Nonemployer pension contribution	9,297	10,000	10,000	0.00%
Interest expense	(11,415)	(16,567)	(15,734)	-5.03%
Total nonoperating revenues (expenses)	48,202	483	1,766	265.63%
Income before transfers	133,487	558,619	644,026	15.29%
Transfers in (out) -				
1968 Sales Tax Fund	680,366	1,815,000	1,155,000	-36.36%
1968 Sales Tax Fund (for projects)	65,150	-	-	0.00%
1984 Sales Tax Fund	-	675,000	135,000	-80.00%
TIF Sales Tax Fund (for Utility Projects)	13,965	-	-	0.00%
Cap Projects Fund (for Utility Projects)	28,265	-	-	0.00%
Cap Projects Fund (for Utility Projects)	728,864	-	403,700	100.00%
Cap Projects Fund (for Utility Projects)	(11,258)	-	(88,700)	100.00%
Transfer to Sales Tax Bond Fund	-	(50,706)	(50,289)	-0.82%
General Fund	(1,650,000)	(2,150,000)	(2,200,000)	2.33%
Total transfers in (out)	(144,648)	289,294	(645,289)	-323.06%
Net income (loss) before capital contributions	(11,161)	847,913	(1,263)	-100.15%
Capital Contributions	-	23,443	12,900	-44.97%
Net income (loss) after capital contributions	(11,161)	871,356	11,637	
Retained earnings, beginning	17,192,659	17,181,498	18,052,854	
Retained earnings, ending	$ 17,181,498	$ 18,052,854	$ 18,064,491	

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
GAS DEPARTMENT
YEAR ENDED JUNE 30, 2022

		Year Ended June 30,			
		2020 Actual	2021 Estimated	2022 Budget	% Change
Operating Revenues:					
Customer service charges		$ 498,227	$ 450,847	$ 490,000	8.68%
Permits, reconnections, and penalties		16,680	12,515	12,000	-4.12%
Total operating gas revenues		514,907	463,362	502,000	8.34%
Operating Expenses:					
Gas purchases		118,623	101,092	118,000	16.73%
Salaries		146,002	149,503	149,620	0.08%
Cost of Living Increase	2.00%	-	-	2,758	100.00%
Retirement - current (15.5%)		18,971	21,441	21,796	1.66%
Retirement exepense (GASB 68)		4,032	-	-	0.00%
OPEB expense (benefit)		(1,387)	-	-	0.00%
Bad debts		2,167	5,985	6,000	0.25%
Insurance		12,906	15,172	16,235	7.01%
Group insurance		28,423	25,151	23,564	-6.31%
Professional fees		13,162	17,531	15,500	-11.59%
Materials, supplies and repairs gas meter replacemen		19,334	27,188	27,000	-0.69%
Truck expense		4,102	2,582	3,000	16.19%
Depreciation expense		19,885	22,000	22,000	0.00%
Payroll taxes	7.85%	11,130	11,474	11,038	-3.80%
Office expense		6,060	6,102	7,102	16.39%
2 way radio/cell phone		-	1,050	1,050	0.00%
Miscellaneous		-	-	100	100.00%
Training		1,500	13,770	13,770	0.00%
Utilities		1,398	1,500	1,500	0.00%
Uniforms (3 FT @ 675)		1,565	1,901	2,025	6.52%
Total operating expenses		407,873	423,442	442,058	4.40%
Operating income		$ 107,034	$ 39,920	$ 59,942	50.16%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
WATER DEPARTMENT
YEAR ENDED JUNE 30, 2022

		Year Ended June 30,			
		2020 Actual	2021 Estimated	2022 Budget	% Change
Operating Revenues:					
Customer service charges		$ 1,297,146	$ 1,466,575	$ 1,526,536	4.09%
Permits, reconnections, and penalties		73,348	142,497	120,000	-15.79%
Total operating water revenues		1,370,494	1,609,072	1,646,536	2.33%
Operating Expenses:					
Water purchases		945,504	905,257	950,000	4.94%
Salaries		117,252	102,850	10,125	-90.16%
Cost of Living Increase	2.00%	-	-	1,986	100.00%
Retirement - current (15.5%)		15,702	15,422	15,693	1.76%
OPEB expense (benefit)		(925)	-	-	0.00%
Retirement expense - (GASB 68)		3,335	-	-	0.00%
Bad debts		5,359	15,390	15,500	0.71%
Insurance		13,074	16,656	17,225	3.42%
Insurance for employees		25,664	25,099	23,400	-6.77%
Professional fees		10,012	15,318	13,500	-11.87%
Material, supplies and repairs		92,995	99,609	95,000	-4.63%
Truck expense		6,433	6,439	6,000	-6.82%
Depreciation expense		217,558	220,000	220,000	0.00%
Payroll taxes	7.85%	9,136	8,000	7,948	-0.65%
Office expense		7,512	7,743	8,500	9.78%
2 way radio/cell phone		-	720	720	0.00%
Miscellaneous		-	-	100	100.00%
Training		761	792	1,200	51.52%
Utilities		780	780	780	0.00%
Uniforms (2 emp @ 675)		1,090	1,300	1,350	3.85%
Total operating expenses		1,471,242	1,441,375	1,389,027	-3.63%
Operating income (loss)		$ (100,748)	$ 167,697	$ 257,509	53.56%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
SEWER DEPARTMENT
YEAR ENDED JUNE 30, 2022

		Year Ended June 30,			
		2020 Actual	2021 Estimated	2022 Budget	% Change
Operating Revenues:					
Customer service charges		$ 589,045	$ 742,008	$ 764,268	3.00%
Permits, reconnections and penalties		20,449	12,520	13,500	7.83%
Sewer impact fees		-	146,500	105,000	-28.33%
Total operating sewer revenues		609,494	901,028	882,768	-2.03%
Operating Expenses:					
Sewer Department -					
Salaries		35,604	35,471	36,173	1.98%
Cost of Living Increase	2.00%	-	-	709	100.00%
Retirement - current (15.5%)		4,868	5,498	5,606	1.96%
Retirement expense - GASB 68		1,033	-	-	100.00%
OPEB expense (benefit)		(462)	-	-	0.00%
Bad debts		2,452	7,125	7,150	0.35%
Insurance		12,702	13,513	14,223	5.25%
Insurance for employees		10,889	11,802	7,900	-33.06%
Professional fees		10,012	15,318	15,000	-2.08%
Material, supplies and repairs		45,662	39,664	30,000	-24.36%
Truck expense		3,182	2,396	1,500	-37.40%
Depreciation expense		230,759	233,000	233,000	0.00%
Payroll taxes	7.85%	2,592	2,637	2,840	7.70%
Office expense		7,673	7,413	8,415	13.52%
2 way radio/cell phone		-	360	360	0.00%
Miscellaneous		-	-	100	100.00%
Training		462	62	500	706.45%
Uniforms		614	699	675	-3.43%
Utilities		27,319	20,092	18,000	-10.41%
Total sewer department expenses		395,361	395,050	382,151	-3.27%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET (CONTINUED)
SEWER DEPARTMENT
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Treatment plant -				
Insurance	20,494	21,072	22,000	4.40%
Disposal charges	3,536	3,241	3,500	7.99%
Lab fees	-	17,303	19,000	9.81%
Supplies & maintenance	45,245	40,289	40,000	-0.72%
Uniforms	-	-	-	0.00%
Depreciation	55,619	65,000	65,000	0.00%
Utilities	25,649	36,397	35,000	-3.84%
Total treatment plant expenses	150,543	183,302	184,500	0.65%
Total operating expenses	545,904	578,352	566,651	-2.02%
Operating income	$ 63,590	$ 322,676	$ 316,117	-2.03%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
GARBAGE DEPARTMENT
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			
	2020 Actual	2021 Estimated	2022 Budget	% Change
Operating Revenues:				
Customer service charges (4% increase on contract)	$ 895,056	$ 954,223	$ 974,000	2.07%
Garbage company for hazard waste day	10,000	10,000	10,000	0.00%
Total revenues	905,056	964,223	984,000	2.05%
Operating Expenses:				
Garbage services	874,854	922,634	961,308	4.19%
Hazard Waste Day	14,793	13,746	14,000	1.85%
Total operating expenses	889,647	936,380	975,308	4.16%
Operating income	$ 15,409	$ 27,843	$ 8,692	-68.78%

ESTIMATING SCHEDULES FOR AMENDED BUDGET

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED REVENUE BUDGET
YEAR ENDED JUNE 30, 2021

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2021 Estimated	% Change
Taxes:					
Ad valorem	$ 325,000	$ 298,740	$ 26,260	$ 325,000	0.00%
Franchise-					
Electric	450,000	367,744	105,000	472,744	5.05%
Natural Gas	26,000	15,268	8,000	23,268	-10.51%
Cable TV	55,000	40,366	13,590	53,956	-1.90%
Telephone & internet	5,200	3,733	1,290	5,023	-3.40%
Total taxes	861,200	725,851	154,140	879,991	2.18%
Licenses and permits:					
Liquor and beer licenses	8,000	5,310	550	5,860	-26.75%
Occupational licenses	24,800	23,660	5,350	29,010	16.98%
Insurance occupational licenses	200,000	142,399	58,600	200,999	0.50%
Building permits	110,000	81,907	55,000	136,907	24.46%
Electrical permits	15,000	16,598	5,625	22,223	48.15%
Other permits	10,800	15,851	3,541	19,392	79.56%
Total licenses and permits	368,600	285,725	128,666	414,391	12.42%
Intergovernmental:					
Federal grant - FEMA (hurricane exp. reimb.)	-	-	7,100	7,100	100.00%
Federal grant - FEMA (police hurricane exp. rei	-	-	60,905	60,905	100.00%
State of Louisiana -					
Department of Revenue and Taxation:					
Beer taxes	16,000	14,552	3,903	18,455	15.35%
Department of Transportation:					
Grass cutting	9,460	4,730	4,730	9,460	0.00%
Department of Public Safety:					
Municipal fire and police supplemental pay	178,000	124,419	41,473	165,892	-6.80%
Local -					
Lafayette Parish School Board	258,182	198,352	59,830	258,182	0.00%
LCG - Scott Park	-	-	642,009	642,009	100.00%
L.GAP	26,726	-	26,726	26,726	0.00%
LCVC	7,500	9,000	3,000	12,000	60.00%
Total intergovernmental	495,868	351,053	849,676	1,200,729	142.15%

CITY OF SCOTT, LOUISIANA
GENERAL FUND
ESTIMATING SCHEDULES FOR AMENDED REVENUE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2021

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2021 Estimated	% Change
Fines and forfeits:					
Fines and court costs - regular	150,000	127,907	42,630	170,537	13.69%
Fines and court costs - LACE	200,000	163,078	54,360	217,438	8.72%
Clerk of Court	65	-	-	-	100.00%
Total fines and forfeits	350,065	290,985	96,990	387,975	10.83%
Miscellaneous:					
Interest	17,500	5,799	2,000	7,799	-55.43%
Donations	100,000	100,000	-	100,000	0.00%
Other sources	1,650	1,260	-	1,260	-23.64%
Begnaud House inventory sales	2,500	80	-	80	-96.80%
Begnaud House event admissions	250	-	-	-	-100.00%
Rental income - Scott Event Center	29,500	9,600	12,900	22,500	-23.73%
Grass cutting liens	500	-	-	-	100.00%
Sale of assets	1,000	-	-	-	100.00%
Total miscellaneous	152,900	116,739	14,900	131,639	-13.91%
Total revenues	$ 2,228,633	$ 1,770,353	$ 1,244,372	$3,014,725	35.27%

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET
YEAR ENDED JUNE 30, 2021

		Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2021 Estimated	% Change
General government:						
Mayor and council salaries		$ 149,489	$ 109,243	$ 39,458	$ 148,701	-0.53%
Other salaries		137,442	110,133	35,577	145,710	6.02%
Payroll taxes	7.85%	20,568	14,206	5,890	20,096	-2.29%
Municipal employee retirement	15.50%	33,410	24,415	8,596	33,011	-1.19%
Telephone and utilities		25,000	15,620	4,130	19,750	-21.00%
Advertising and publications		30,000	11,669	9,600	21,269	-29.10%
Repairs and maintenance		25,000	22,876	38,650	61,526	146.10%
Dues and conventions		5,000	3,525	3,500	7,025	40.50%
Legal fees		130,000	91,427	40,894	132,321	1.79%
Accounting and audit fees		43,000	32,595	10,400	42,995	-0.01%
Computer services		17,200	10,966	4,200	15,166	-11.83%
Office auto expense		7,530	9,509	2,451	11,960	58.83%
General insurance		59,138	34,636	24,502	59,138	0.00%
Group insurance		30,872	22,481	9,116	31,597	2.35%
Office supplies		30,000	24,902	5,945	30,847	2.82%
Janitorial		10,800	7,200	3,600	10,800	0.00%
Uniforms		3,000	2,194	430	2,624	-12.53%
Disposal charges		1,275	922	319	1,241	-2.67%
Cell phones/tower charges		4,700	1,528	350	1,878	-60.04%
Public relations		250	202	50	252	0.80%
Alarm		480	400	119	519	8.13%
Bank charges		400	180	60	240	-40.00%
Drug testing/counseling		1,100	329	278	607	-44.82%
Scott business appreciation		3,882	918	-	918	-76.35%
Collection fees		8,700	-	8,645	8,645	-0.63%
Election expense		4,700	1,605	-	1,605	-65.85%
Prayer Day expenses		-	-	1,100	1,100	100.00%
Christmas in Scott		750	471	-	471	-37.20%
Le Jumelage de Scott		2,600	-	2,600	2,600	0.00%
Council on Aging		6,000	-	-	-	-100.00%
Mardi Gras Parade clean up		5,000	5,360	-	5,360	7.20%
Municode annual fee w/ supplements		4,800	3,020	800	3,820	-20.42%
Miscellaneous		100	-	100	100	0.00%
Total administrative		802,186	562,532	261,360	823,892	2.71%
Code department-						
Salaries		98,222	75,463	25,939	101,402	3.24%
Payroll taxes	7.85%	7,416	5,495	2,036	7,531	1.55%
Retirement	15.50%	13,226	10,915	4,021	14,936	12.93%
Group insurance		15,436	9,628	1,353	10,981	-28.86%
Building inspections		82,500	74,310	24,700	99,010	20.01%
Training		800	-	-	-	-100.00%
Total code department		217,600	175,811	58,049	233,860	7.47%
Total general government		1,019,786	738,343	319,409	1,057,752	3.72%

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2021

		Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2021 Estimated	% Change
Public safety:						
Police -						
Salaries--police staff (current)		1,226,443	869,886	322,678	1,192,564	-2.76%
Cost of Living Increase	2.0%	31,291	-	-	-	-100.00%
Salary - Chief		87,317	65,086	23,977	89,063	2.00%
School resource officers		250,781	186,197	66,802	252,999	0.88%
Clerk of Court salaries		6,000	2,200	1,000	3,200	-46.67%
LACE salaries		40,000	15,210	6,000	21,210	-46.98%
Overtime salaries		80,000	36,790	4,000	40,790	-49.01%
On-behalf payments		174,000	124,419	41,473	165,892	-4.66%
Payroll taxes	7.85%	148,223	99,070	33,477	132,547	-10.58%
Retirement	30.75%	448,500	337,229	117,883	455,112	1.47%
Auto expense (fuel)		95,000	58,543	27,000	85,543	-9.95%
Auto allowance		9,600	7,200	2,400	9,600	100.00%
Uniforms and supplies		20,000	12,700	7,300	20,000	0.00%
Uniforms - police office personnel		3,600	937	2,663	3,600	0.00%
Supplies - Detectives division		2,000	597	1,403	2,000	0.00%
Training, lodging, and travel		16,000	7,900	8,100	16,000	0.00%
Dues and subscriptions		13,000	8,490	4,510	13,000	0.00%
Drug testing/Hep B vaccinations		5,000	3,274	1,726	5,000	0.00%
General insurance		165,224	123,918	41,306	165,224	0.00%
Group insurance		246,974	185,229	61,744	246,973	0.00%
Advertising		3,000	353	1,000	1,353	-54.90%
Miscellaneous		500	2,576	242	2,818	463.60%
Repairs and maintenance (auto)		60,000	36,723	20,000	56,723	-5.46%
Tower charges		2,550	2,420	130	2,550	0.00%
Janitorial		17,500	14,200	3,600	17,800	1.71%
Firearms and ammunition		9,000	6,782	2,218	9,000	0.00%
Telephone		21,000	15,492	5,508	21,000	0.00%
Computer services		20,000	13,297	6,703	20,000	0.00%
Office equipment repair and maintenance		23,000	25,200	15,400	40,600	76.52%
Air cards		13,000	9,893	3,550	13,443	3.41%
Utilities		20,000	16,578	6,422	23,000	15.00%
Office supplies		10,000	4,886	5,114	10,000	0.00%
Hazard material/Coroner		5,000	1,875	1,000	2,875	-42.50%
Total police		3,273,503	2,295,150	846,329	3,141,479	-4.03%
Civil service -						
Contract services		2,175	1,631	544	2,175	0.00%
Office expense/advertising		2,000	106	1,894	2,000	0.00%
Total civil service		4,175	1,737	2,438	4,175	0.00%
Total public safety		$ 3,277,678	$ 2,296,887	$ 848,767	$ 3,145,654	-4.03%

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2021

		Year Ended June 30,				
		Original Budget	9 Months Actual	3 Months Estimated	2021 Estimated	% Change
Highways and streets:						
Street department -						
Salaries		$ 452,212	$ 405,978	$ 101,086	$ 507,064	12.13%
Municipal employee retirement	15.50%	59,405	45,468	15,668	61,136	2.91%
Payroll taxes	7.85%	33,309	31,000	7,935	38,935	16.89%
Street lighting		76,000	60,830	23,400	84,230	10.83%
General insurance		105,000	53,629	49,730	103,359	-1.56%
Group insurance		61,743	44,892	15,528	60,420	-2.14%
Grass Cutting		1,700	1,045	700	1,745	100.00%
Utilities		6,500	4,717	1,757	6,474	-0.40%
Janitorial		6,000	4,000	2,000	6,000	0.00%
Uniforms		4,100	3,957	-	3,957	-3.49%
Install/Remove X-mas decorations		2,600	-	2,600	2,600	0.00%
Lawn maintenance - contract		60,200	16,615	4,500	21,115	-64.93%
MPO Acadiana Regional Commission		5,500	38	4,529	4,567	-16.96%
Miscellaneous		200	13,960	(3,100)	10,860	5330.00%
Total street department		874,469	686,129	226,333	912,462	(912,462)
Culture and recreation:						
Begnaud House -						
Salaries		18,942	-	-	-	-100.00%
Cost of Living Increase	2.0%	380	-	-	-	-100.00%
Payroll taxes	7.85%	1,487	-	-	-	-100.00%
Insurance		2,393	-	2,393	2,393	0.00%
Purchased Inventory		1,000	-	-	-	-100.00%
Utilities		3,300	1,336	450	1,786	-45.88%
Advertising and marketing		500	-	500	500	0.00%
Alarm		300	159	140	299	-0.33%
Events		250	-	-	-	-100.00%
Telephone/cable/TV/Internet		2,171	1,413	471	1,884	-13.22%
Computer service		1,800	1,411	470	1,881	4.50%
Office/housekeeping supplies		1,000	-	-	-	-100.00%
Building and ground maintenance		1,000	360	90	450	-55.00%
Conferences/travel/dues		150	-	-	-	-100.00%
Miscellaneous		100	-	-	-	-100.00%
Total Begnaud House		34,773	4,679	4,514	9,193	-73.56%

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2021

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2021 Estimated	% Change
Scott Event Center					
Contract labor	350	12	30	42	-88.00%
Janitorial	4,800	3,200	1,200	4,400	-8.33%
Insurance	1,322	-	1,487	1,487	12.48%
Repairs and maintenance	7,500	3,076	1,025	4,101	-45.32%
Access system & alarm fees	960	720	240	960	0.00%
Utilities/Cell Allowance/Cable	9,375	6,379	1,800	8,179	-12.76%
Total Scott Event Center	24,307	13,387	5,782	19,169	(24,307)
Scott Community Center:					
Utilities	-	371	-	371	100.00%
Insurance	610	-	610	610	0.00%
Repairs and supplies	250	-	-	-	-100.00%
Total Scott Community Center	860	371	610	981	14.07%
Scott Park					
Utilities	-	-	-	-	0.00%
Insurance	-	-	-	-	0.00%
Repairs and supplies	-	-	-	-	0.00%
Total Scott Park	-	-	-	-	0.00%
Total culture and recreation	59,940	18,437	10,906	29,343	-51.05%
Capital outlay:					
General government -					
Computer and equipment	11,000	6,246	4,700	10,946	-0.49%
Council Chamber Improvements	23,800	23,792	-	23,792	-0.03%
Public safety -					
Police:					
Automobiles	32,588	32,588	-	32,588	0.00%
Computers/2 servers	52,000	49,300	2,700	52,000	0.00%
Equipment	10,000	-	10,000	10,000	0.00%
Bullet proof vests	2,000	-	2,000	2,000	0.00%
Radar trailer	10,000	8,842	2,700	11,542	15.42%
Ice machine	3,500	3,183	-	3,183	-9.06%
Culture and tourism -					
Begnaud House improvements-LGAP Grant	26,726	26,726	-	26,726	0.00%
City Hall Playground Improvements	100,000	43,355	56,645	100,000	0.00%
Scott Park playground improvements--LCVC	7,500	-	12,000	12,000	60.00%
Total capital outlay	279,114	194,032	90,745	284,777	2.03%
Total expenditures	$ 5,510,987	$ 3,933,828	$ 1,496,160	$ 5,429,988	-1.47%

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
6/22/68 SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2021

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2021 Estimated	% Change
Revenues:					
Taxes	$2,550,000	$2,130,336	$ 764,787	$2,895,123	13.53%
Federal grant - FEMA (hurricane exp. reimb.)	-	-	468,784	468,784	100.00%
Miscellaneous - interest	38,000	19,535	7,000	26,535	-30.17%
Total revenues	2,588,000	2,149,871	1,240,571	3,390,442	31.01%
Expenditures:					
Sales tax collection fees	24,800	14,027	4,675	18,702	-24.59%
Professional fees	25,000	28,430	3,500	31,930	27.72%
Total general government	49,800	42,457	8,175	50,632	1.67%
Highways and streets					
Supplies and repairs	83,000	654,749	25,500	680,249	719.58%
Herbicide program	29,730	4,225	25,505	29,730	0.00%
Annexation	-	10,213	3,500	13,713	100.00%
Engineering fees	190,000	250,864	208,628	459,492	141.84%
Total highways & streets	302,730	920,051	263,133	1,183,184	290.84%
Capital outlay:					
Highways and streets-					
Blacktop - N. Amb. Caff., Renaud (Mills to Heide/Elmira to LA 725)	410,000	326,419	771	327,190	-20.20%
W. Congress Bridge repair	101,000	20,271	-	20,271	-79.93%
Ile Des Cannes-Channel Cleaning OST to I-10	250,000	250,000	-	250,000	0.00%
Traffic Study Hwy 93	90,000	-	90,000	90,000	0.00%
Scott Park Drainage - Mills Culvert	50,000	-	-	-	-100.00%
Total capital outlay	901,000	596,690	90,771	687,461	-23.70%
Utility fund capital outlay					
Sewer pump/rehab	275,000	-	-	-	-100.00%
Sewer Extension - #20	638,000	-	-	-	-100.00%
Sewer Plant Repairs	250,000	-	-	-	-100.00%
Total Utility Fund capital outlay (recorded as a transfer to Utility Fund)	1,163,000	-	-	-	-100.00%
Total capital outlay	2,064,000	596,690	90,771	687,461	-66.69%
Total expenditures	2,416,530	1,559,198	362,079	1,921,277	-20.49%
Excess of revenues sources over expenditures	171,470	590,673	878,492	1,469,165	756.81%
Other uses:					
Transfer to Utility Fund	-	-	(1,815,000)	(1,815,000)	100.00%
Transfer to Sales Tax Bond Fund	(392,712)	(294,535)	(98,178)	(392,713)	0.00%
Total other uses	(392,712)	(294,535)	(1,913,178)	(2,207,713)	462.17%
Excess (deficiency) of revenues over expenditures and other uses	$ (221,242)	$ 296,138	$(1,034,686)	$ (738,548)	233.82%

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
4/1/84 SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2021

		Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2021 Estimated	% Change
Revenues:						
Taxes - sales		$ 2,550,000	$ 2,130,336	$ 764,787	$ 2,895,123	13.53%
Intergovernmental revenue -						
Volunteer Fire Dept - from Safer Grant		226,075	57,570	46,657	104,227	-53.90%
Volunteer Fire Dept - for hurricane relief		-	38,123	-	38,123	100.00%
Miscellaneous -						
Interest		28,000	23,761	7,920	31,681	13.15%
Total revenues		2,804,075	2,249,790	819,364	3,069,154	9.45%
Expenditures:						
General government -						
Sales tax collection fees		24,900	14,027	4,675	18,702	-24.89%
Professional fees		26,500	16,890	9,610	26,500	0.00%
Total general government		51,400	30,917	14,285	45,202	-12.06%
Public safety -						
Fire:						
Contract		75,000	75,000	-	75,000	0.00%
Telephone and supplies		3,000	1,940	2,138	4,078	35.93%
Uniforms		5,300	1,030	4,269	5,299	-0.02%
Professional fees		21,400	5,670	15,730	21,400	0.00%
Salaries		449,376	369,286	126,352	495,638	10.29%
Incentive for volunteers		50,000	50,000	-	50,000	0.00%
Retirement-Full time/Safer Grant-27.75%		29,599	21,626	9,919	31,545	100.00%
Payroll taxes	7.85%	35,559	30,933	8,560	39,493	11.06%
Accounting personnel		7,200	5,400	1,800	7,200	0.00%
Insurance		20,500	4,827	15,672	20,499	0.00%
Total public safety		696,934	565,712	184,440	750,152	7.64%
Highways and streets -						
Vehicle and equipment repairs and maintenance		94,000	34,353	23,619	57,972	-38.33%
Equipment lease (bobcat & excavator)		55,058	37,055	12,203	49,258	-10.53%
Total highways and streets		149,058	71,408	35,822	107,230	-28.06%
Capital outlay						
Tractor/ Street Trucks (2)		147,500	147,608	-	147,608	0.07%
Total expenditures		1,044,892	815,645	234,547	1,050,192	0.51%
Excess of revenues over expenditures		1,759,183	1,434,145	584,817	2,018,962	14.77%
Other uses:						
Transfer to Utility Fund		(580,000)	-	(675,000)	(675,000)	16.38%
Transfer to Sales Tax Bond Fund		(321,768)	(262,753)	(87,584)	(350,337)	8.88%
Transfer to General Fund		(860,000)	(860,000)	(200,000)	(1,060,000)	23.26%
Total other uses		(1,761,768)	(1,122,753)	(962,584)	(2,085,337)	18.37%
Excess (deficiency) of revenues over expenditures and other uses		$ (2,585)	$ 311,392	$ (377,767)	$ (66,375)	2467.70%

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
TIF DISTRICT SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2021

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2021 Estimated	% Change
Revenues:					
Taxes - sales	$ 889,500	$ 770,503	$ 260,014	$ 1,030,517	15.85%
Intergovernmental revenue - federal grant					
Hazard Mitigation	-	19,760	8,500	28,260	100.00%
Miscellaneous -					
Interest	18,000	5,539	2,000	7,539	-58.12%
Total revenues	907,500	795,802	270,514	1,066,316	17.50%
Expenditures:					
General government -					
Sales tax collection fees	7,500	4,746	1,582	6,328	-15.63%
Capital outlay - streets					
Detention for Provost					
Common Area (1 of 2)	350,000	350,000	-	350,000	0.00%
Dulles to Fenetre - GOSHEP Drainage imp	240,000	-	-	-	-100.00%
Coulee Ile Cannes - LCG	250,000	250,000	10,458	260,458	4.18%
Village West-Provost Ext. Contribution	300,000	13,003	-	13,003	-95.67%
Total capital outlay	1,140,000	613,003	10,458	623,461	-45.31%
Total expenditures	1,147,500	617,749	12,040	629,789	-45.12%
Excess (deficiency) of revenues over expenditures	(240,000)	178,053	258,474	436,527	-281.89%
Other uses:					
Transfers to Debt Service Fund	(714,482)	(557,289)	(185,857)	(743,146)	4.01%
Excess (deficiency) of revenues over expenditures and other uses	$ (954,482)	$ (379,236)	$ 72,617	$ (306,619)	-67.88%

CITY OF SCOTT, LOUISIANA
DEBT SERVICE FUND
SALES TAX BONDS FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2021

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2021 Estimated	% Change
Revenues:					
Miscellaneous - interest	$ 3,500	$ 6,480	$ 1,000	$ 7,480	113.71%
Expenditures:					
Debt service -					
Principal retirement	905,000	939,000	-	939,000	3.76%
Interest	506,787	466,527	115,713	582,240	14.89%
Paying agent fees	3,280	1,620	1,660	3,280	0.00%
Total debt service	1,415,067	1,407,147	117,373	1,524,520	7.73%
Deficiency of revenues over expenditures	(1,411,567)	(1,400,667)	(116,373)	(1,517,040)	7.47%
Other financing sources:					
TIF Apollo Sales Tax Fund	714,482	557,289	185,857	743,146	4.01%
1968 Sales Tax Fund	392,712	294,535	98,178	392,713	100.00%
1984 Sales Tax Fund	321,768	262,753	87,584	350,337	8.88%
Utility Fund	-	42,561	8,145	50,706	100.00%
Total other financing sources	1,428,962	1,157,138	379,764	1,536,902	7.55%
Excess (deficiency) of revenues and other financing sources over expenditures	$ 17,395	$ (243,529)	$ 263,391	$ 19,862	14.18%

CITY OF SCOTT, LOUISIANA
CAPITAL PROJECTS/LCDBG FUND
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2021

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2021 Estimated	% Change
Revenues:					
Federal grants - LCDBG	$ -	$ -	$ -	$ -	0.00%
State grant - Apollo Roundabout	-	-	-	-	0.00%
Interest	30,000	108,546	27,000	135,546	351.82%
Total revenues	30,000	108,546	27,000	135,546	351.82%
Expenditures:					
Capital outlay -					
Apollo Rd. Ext Ph II & III	9,580,000	708,835	350,000	1,058,835	-88.95%
Total expenditures	9,580,000	708,835	350,000	1,058,835	-88.95%
Deficiency of revenues over expenditures	(9,550,000)	(600,289)	(323,000)	(923,289)	-90.33%
Other financing sources (uses):					
Bond proceeds	-	-	-	-	0.00%
Transfers to Utility Fund (for UF projects)	-	-	-	-	0.00%
Total other financing sources (uses)	-	-	-	-	0.00%
Deficiency of revenues over expenditures and other financing sources (uses)	$ (9,550,000)	$ (600,289)	$ (323,000)	$ (923,289)	-90.33%

CITY OF SCOTT, LOUISIANA
ARP CAPITAL PROJECTS
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2021

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2021 Estimated	% Change
Revenues:					
Federal grant - American Rescue Plan	$ -	$ -	$ 394,653	$ 394,653	100.00%
Interest	-	-	-	-	100.00%
Total revenues	-	-	394,653	394,653	0.00%
Expenditures:					
Utility fund capital outlay -					
Sewer Extension /Force Main Berchman Oaks/Westga	-	-	164,348	164,348	100.00%
Sewer Plant Upgrades - Engineering/Repairs	-	-	115,513	115,513	100.00%
Sewer Rehab-Pump Station	-	-	114,792	114,792	100.00%
Total expenditures	-	-	394,653	394,653	100.00%
Excess of revenues over expenditures	-	-	-	-	0.00%
Fund balance, beginning	-	-	-	-	
Fund balance, ending	$ -	$ -	$ -	$ -	

CITY OF SCOTT, LOUISIANA

UTILITY FUND

ESTIMATING SCHEDULE FOR AMENDED BUDGET

YEAR ENDED JUNE 30, 2021

	Gas			Water			Sewerage			Garbage			Totals				
	9 Months Actual	3 Months Estimated	2021 Estimated	9 Months Actual	3 Months Estimated	2021 Estimated	9 Months Actual	3 Months Estimated	2021 Estimated	9 Months Actual	3 Months Estimated	2021 Estimated	Original Budget	9 Months Actual	3 Months Estimated	2021 Estimated	% Change
Operating Revenues:																	
Customer service charges	$ 326,847	$ 124,000	$ 450,847	$ 1,089,661	$ 376,914	$ 1,466,575	$ 552,448	$ 189,560	$ 742,008	$ 712,843	$ 241,380	$ 954,223	$ 3,461,229	$ 2,681,799	$ 931,854	$ 3,613,653	4.40%
Permits, reconnections, and penalties	6,612	5,903	12,515	102,419	40,078	142,497	9,390	3,130	12,520	-	-	-	135,000	118,421	49,111	167,532	24.10%
Other revenues	-	-	-	-	-	-	44,000	102,500	146,500	10,000	-	10,000	271,800	54,000	102,500	156,500	-42.42%
Total operating revenues	333,459	129,903	463,362	1,192,080	416,992	1,609,072	605,838	295,190	901,028	722,843	241,380	964,223	3,868,029	2,854,220	1,083,465	3,937,685	1.80%
Operating Expenses:																	
Salaries	112,387	37,116	149,503	76,127	26,723	102,850	25,923	9,548	35,471	-	-	-	267,238	214,437	73,387	287,824	7.70%
Cost of Living Increase - 2%	-	-	-	-	-	-	-	-	-	-	-	-	10,622	-	-	-	-100.00%
Retirement	15,688	5,753	21,441	11,280	4,142	15,422	4,018	1,480	5,498	-	-	-	42,357	30,986	11,375	42,361	0.01%
OPEB expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Disposal charges- plant	-	-	-	-	-	-	2,357	884	3,241	-	-	-	2,950	2,357	884	3,241	9.86%
Gas and water purchases	76,092	25,000	101,092	660,922	244,335	905,257	-	-	-	-	-	-	1,124,729	737,014	269,335	1,006,349	-10.53%
Garbage collection fees	-	-	-	-	-	-	-	-	-	691,122	231,512	922,634	915,314	691,122	231,512	922,634	0.80%
Supplies and repairs	21,508	5,680	27,188	74,707	24,902	99,609	33,010	6,654	39,664	-	-	-	123,200	129,225	37,236	166,461	35.11%
Supplies - plant	-	-	-	-	-	-	30,280	10,009	40,289	-		-	40,000	30,280	10,009	40,289	0.72%
Cell phones	780	270	1,050	540	180	720	270	90	360	-	-	-	2,160	1,590	540	2,130	-1.39%
Utilities	1,125	375	1,500	585	195	780	15,520	4,572	20,092	-	-	-	24,900	17,230	5,142	22,372	-10.15%
Utilities- plant	-	-	-	-	-	-	25,939	10,458	36,397	-	-	-	24,000	25,939	10,458	36,397	51.65%
Professional fees	16,331	1,200	17,531	15,318	-	15,318	15,318	-	15,318	-	-	-	42,000	46,967	1,200	48,167	14.68%
Insurance	6,297	8,875	15,172	9,045	7,611	16,656	7,014	6,499	13,513	-	-	-	54,086	22,356	22,985	45,341	-16.17%
Plant insurance	-	-	-	-	-	-	14,692	6,380	21,072	-	-	-	19,655	14,692	6,380	21,072	7.21%
Insurance	2,687	1,081	3,768	2,238	840	3,078	2,968	1,066	4,034	-	-	-	27,540	7,893	2,987	10,880	-60.49%
Group insurance	16,037	5,346	21,383	15,998	6,023	22,021	5,641	2,127	7,768	-	-	-	23,222	37,676	13,496	51,172	120.36%
Office expense	4,602	1,500	6,102	5,706	2,037	7,743	5,376	2,037	7,413	-	-	-	20,400	15,684	5,574	21,258	4.21%
Payroll taxes	8,561	2,913	11,474	5,902	2,098	8,000	1,887	750	2,637	-	-	-	21,519	16,350	5,761	22,111	2.75%
Truck expenses	1,937	645	2,582	5,894	545	6,439	1,796	600	2,396	-	-	-	9,800	9,627	1,790	11,417	16.50%
Training	-	13,770	13,770	292	500	792	62	-	62	-	-	-	20,200	354	14,270	14,624	-27.60%
Uniforms	1,901	-	1,901	1,300	-	1,300	699	-	699	-	-	-	4,050	3,900	-	3,900	-3.70%
Bad debts	-	5,985	5,985	-	15,390	15,390	-	7,125	7,125	-	-	-	28,500	-	28,500	28,500	0.00%
Depreciation	-	22,000	22,000	-	220,000	220,000	-	233,000	233,000	-	-	-	455,000	-	475,000	475,000	4.40%
Depreciation - plant	-	-	-	-	-	-	-	65,000	65,000	-	-	-	65,000	-	65,000	65,000	0.00%
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	450	-	-	-	-100.00%
Hazardous waste day	-	-	-	-	-	-	-	-	-	13,746	-	13,746	15,000	13,746	-	13,746	-8.36%
Lab fees - plant	-	-	-	-	-	-	12,506	4,797	17,303	-	-	-	9,000	12,506	4,797	17,303	92.26%
Total operating exp.	285,933	137,509	423,442	885,854	555,521	1,441,375	205,276	373,076	578,352	704,868	231,512	936,380	3,392,892	2,081,931	1,297,618	3,379,549	-0.39%
Operating income (loss)	$ 47,526	$ (7,606)	$ 39,920	$ 306,226	$ (138,529)	$ 167,697	$ 400,562	$ (77,886)	322,676	$ 17,975	$ 9,868	$ 27,843	$ 475,137	$ 772,289	$ (214,153)	$ 558,136	17.47%