CITY OF SCOTT

Louisiana

BUDGET
YEAR ENDED JUNE 30, 2027

AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

CITY OF SCOTT
BUDGET INDEX

The Honorable Jan-Scott Richard, Mayor,
and Members of the City Council
City of Scott, Louisiana

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

SALARY INCREASES :

Expenditures have been increased or decreased over/under the previous year on a line-item basis for each revenue source and expenditure function. Salaries for all employees have been budgeted for a 2% cost of living increase at a total cost to the City of Scott of $ 219,323

CAPITAL OUTLAY:

The budget includes a capital outlay request of numerous items listed on Pages 5 and 6 of the budget document totaling $ 24,076,698 .

UTILITY FUND:

Utility expenses have been increased or decreased over/under the prior year on a line - item basis. Effective July 1, 2026, the water and sewer utility rates will be increased as per the chart below. The base rate for the gas charges has not been changed. The monthly gas fuel adjustment charge fluctuates with fuel costs and are expected to be approximately the same as FYE 2025 since the usage and number of customers are anticipated to be the same.
Garbage rates and the related garbage collection expenses are anticipated to fluctuate based upon the collection charges by the City's garbage provider. The number of customers are anticipated to be the same in all utility departments.

Effective Rates (7/1/2026)

	Commercial Rate:	**Residential Rate:**	
		Base Rate	Per CCF or Gallon
Gas department		7.50	Fuel adjustment charge based on fuel cost
Water department	$23.93 for 1st 3,000 gallons $10.00 per 1,000 gal. over 3,000 gallons	$15.23 for 1st 2,500 gallons	$10.00 per 1,000 gal. over 2,500 gallons
Sewer department	$17.14 for 1st 3,000 gallons $9.00 per 1,000 gal. over 3,000 gallons	$13.05 for 1st 2,500 gallons	$9.00 per 1,000 gal over 2,500 gallons

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

Sincerely,

Shelley M. Gautreau
City Clerk

CITY OF SCOTT, LOUISIANA
CONSOLIDATED BUDGET
June 30, 2027

	2025 Actual	2026 Estimated	2027 Budget	General Fund	Sales Tax Funds	Debt Service Funds	Capital Projects Funds	(ARP) Capital Projects	Utility Fund
Revenues:									
Taxes	$ 15,223,182	$ 14,400,786	$ 14,872,000	$ 1,172,000	$ 13,700,000	$ -	$ -	$ -	$ -
Licenses and permits	586,168	757,813	574,580	574,580	-	-	-	-	-
Intergovernmental	905,988	2,022,074	10,547,175	1,195,443	9,351,732	-	-	-	-
Charges for services	4,516,700	5,075,134	5,525,095	-	-	-	-	-	5,525,095
Fines and forfeits	566,437	616,856	625,000	625,000	-	-	-	-	-
Miscellaneous	547,603	618,200	582,250	200,800	361,950	7,000	-	-	12,500
Total operating revenues	22,346,078	23,490,863	32,726,100	3,767,823	23,413,682	7,000	-	-	5,537,595
Expenditures:									
General government	1,612,974	1,590,386	1,646,075	1,495,075	151,000	-	-	-	-
Public safety -									
Police	3,795,614	4,069,719	4,455,846	4,455,846	-	-	-	-	-
Civil Service	4,483	5,820	5,820	5,820	-	-	-	-	-
Fire	877,055	915,378	1,130,367	-	1,130,367	-	-	-	-
Highways and streets	2,116,526	2,143,758	2,489,567	1,491,885	997,682	-	-	-	-
Culture and recreation	646,355	537,831	598,660	598,660	-	-	-	-	-
Debt service									
Principal	1,894,149	2,540,226	1,609,951	-	167,244	1,442,707	-	-	-
Interest and issuance costs	581,713	556,914	512,786	-	-	512,786	-	-	-
Capital outlay - governmental	2,848,984	3,493,598	14,151,054	1,964,580	12,186,474	-	-	-	-
Utility Fund expenses	4,125,912	4,184,412	4,485,307	-	-	-	-	-	4,485,307
Total operating expenses	18,503,765	20,038,042	31,085,433	10,011,866	14,632,767	1,955,493	-	-	4,485,307
Operating income (loss)	3,842,313	3,452,821	1,640,667	(6,244,043)	8,780,915	(1,948,493)	-	-	1,052,288
Nonoperating revenues (expenses):									
State grant	34,000	34,000	23,000						23,000
Interest income	70,496	47,881	45,000	-	-	-	-	-	45,000
Loss on sale of assets	-	-	-	-	-	-	-	-	-
Interest expense	(14,406)	(15,000)	(15,000)	-	-	-	-	-	(15,000)
Nonemployer pension contribution	10,434	11,000	11,000	-	-	-	-	-	11,000
Bond closing costs	(70,756)	-	(170,000)	-	-	-	-	-	(170,000)
Total nonoperating revenues (expenses)	29,768	77,881	(106,000)	-	-	-	-	-	(106,000)
Income (loss) before capital contributions and transfers	3,872,081	3,530,702	1,534,667	(6,244,043)	8,780,915	(1,948,493)	-	-	946,288
Other financing sources (uses):									
Sale of capital assets	76,227	25,000	5,000	5,000					
Bond/lease proceeds	755,852	-	1,000,080	-	1,000,080	-	-	-	-
Transfers in	8,273,284	7,719,251	10,731,686	6,030,080	-	1,951,606	-	-	2,750,000
Transfers out	(8,273,284)	(7,719,251)	(10,731,686)	-	(7,531,686)	-	-	-	(3,200,000)
Total other financing sources (uses)	832,079	25,000	1,005,080	6,035,080	(6,531,606)	1,951,606	-	-	(450,000)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (before capital contributions)	4,704,160	3,555,702	2,539,747	(208,963)	2,249,309	3,113	-	-	496,288
Capital contributions	1,087,178	1,839,185	1,934,138	-	-	-	-	-	1,934,138
Excess (deficiency) of revenues and other financing sources over expenditures and other uses (after capital contributions)	5,791,338	5,394,887	4,473,885	(208,963)	2,249,309	3,113	-	-	2,430,426
Fund balances/retained earnings, beginning	27,367,066	33,158,404	38,553,291	1,393,909	16,925,759	120,031	-	-	20,113,592
Fund balances/retained earnings, ending	$ 33,158,404	$ 38,553,291	$ 43,027,176	$ 1,184,946	$ 19,175,068	$ 123,144	$ -	$ -	$ 22,544,018

CITY OF SCOTT, LOUISIANA
Capital Outlay Budget Request
June 30, 2027

	Description of Capital Item	Functional Department	Cost	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
General Fund							
1	City Hall Improvements-LGAP Grant Lighting at City Hall	Gen. Govt.	64,000	General Fund LGAP Grant	6/30/26	Improve efficiency	Requested
2	Tennis Court Improvements Public Works Building-Painting	Gen. Govt.	90,000	General Fund	6/30/26	Improve efficiency	Requested
	Total general government		154,000				
	Public safety:						
	Police:						
3	Automobile (3)	Police	142,000	Lace Fund	6/30/26	Citizens' safety	Requested
4	Equipment	Police	51,500	Lace Fund	6/30/26	Citizens' safety	Requested
5	In Car and Body Camera Equipment	Police	52,000	Lace Fund	6/30/26	Citizens' safety	Requested
	Total public safety		245,500				
	Culture and tourism:						
6	LCVC Grant-Chamber House Improvements	Gen Govt.	15,000	General Fund LCVC Grant	6/30/26	Availability to citizens	Requested
7	LED Signage-LGAP Grant	Gen. Govt.	50,000	General Fund LGAP Grant	6/30/26	Availability to citizens	Requested
8	Scott Park Improvements Concept Design(1.3mil)--BMX ($500k)	Gen. Govt.	1,500,080	23 Bond Proceeds: $1,000,080 LCG-BMX 500,000	6/30/26	Availability to citizens	Requested
	Total culture and tourism		1,565,080				
	TOTAL GENERAL FUND		**1,964,580**				

CITY OF SCOTT, LOUISIANA
Capital Outlay Budget Request (Continued)
June 30, 2027

	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:						
9	Blacktopping Overlay- (const. & eng.) Tabb Rd., Harvest Point Cir.,	Street	1,080,980	2023 Sales Tax Capital Outlay	6/30/26	Street safety	Requested
10	Old Spanish Trail Overlay	Street	720,000	Capital Outlay	6/30/26	Street safety	Requested
11	Le Violin Road Overlay	Street	395,000	Capital Outlay	6/30/26	Street safety	Requested
12	Frontage Overlay- (const. & eng.)	Street	998,000	1968 S.T. / Capital Outlay	6/30/26	Street safety	Requested
13	Lions Club Ext.	Street	427,100	2023 Sales Tax	6/30/26	Street safety	Requested
14	Bridge Repair (Fenetre, W.Congress, RueBonSecours)	Street	385,000	1968 Sales Tax	6/30/26	Street safety	Requested
15	Bridge Replacement (Delhomme Ave)	Street	3,117,827	1968 Sales Tax Capital Outlay	6/30/26	Street safety	Requested
16	Mills Street Detention Pond (LWI Round 2) City Match ($302,281)	Street	1,511,404	LWI State Program 1968 Sales Tax	6/30/26	Street safety	Requested
17	LA Hwy 93/Renaud Roundabouts City match ($130,100)	Street	520,399	Captial Outlay 1968 Sales Tax	6/30/26	Street safety	Requested
18	St. Mary St. Sidewalks City Match ($299,941)	Street	674,835	1968 Sales Tax	6/30/26	Street safety	Requested
19	Public Works-- Tractor, Light Tower, Barricade, Mower	Street	300,000	1968 Sales Tax	6/30/26	Street safety	Requested
20	Eraste Landry Extension -Eng. For Design City Match $513,982 25% match	Street	2,055,929	Capital Outlay 1968 Sales Tax	6/30/26	Street safety	Requested
	TOTAL STREETS AND DRAINAGE DEPARTMENT		**12,186,474**				
	TOTAL GOVERNMENTAL FUNDS		**14,151,054**				
	Utility Fund Projects						
21	Apollo Rd. Ph II & III Utilities City Match $1,559,138	Water & Sewer	3,993,888	Capital Outlay Utility	6/30/26	Street safety	Requested
22	Sewer Rehab-Pump Station, Sewer Plant Repairs Park West,	Sewer	375,000	Utility	6/30/26	Improve efficiency	Requested
23	Sewer Plant Upgrades/New Sewer Plant Design	Sewer	1,236,856	LDEQ Loan	6/30/26	Improve efficiency	Requested
24	Lions Club Rd. Pump Station	Sewer	1,790,600	LDEQ Loan	6/30/26	Improve efficiency	Requested
25	Lions Club Rd. Pump Station Force Main	Sewer	1,572,500	LDEQ Loan	6/30/26	Improve efficiency	Requested
26	Apollo Rd. Pump Station Force Main	Sewer	956,800	LDEQ Loan	6/30/26	Improve efficiency	Requested
	Total Utility Fund Projects		**9,925,644**				
	Total capital outlay paid by Governmental funds		**14,151,054**				
	TOTAL Capital Outlay		**24,076,698**				

CITY OF SCOTT, LOUISIANA

GENERAL FUND

BUDGET

YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Taxes	$ 1,171,944	$ 1,178,913	$ 1,172,000	-0.59%
Licenses and permits	541,927	757,813	574,580	-24.18%
Intergovernmental	518,845	580,980	1,195,443	105.76%
Fines and forfeits	566,437	616,856	625,000	1.32%
Miscellaneous	179,981	236,465	200,800	-15.08%
Total revenues	2,979,134	3,371,027	3,767,823	11.77%
Expenditures:				
General government	1,421,330	1,443,996	1,495,075	3.54%
Public safety -				
Police	3,795,614	4,069,719	4,455,846	9.49%
Civil Service	4,483	5,820	5,820	0.00%
Highways and streets	1,387,647	1,410,923	1,491,885	5.74%
Culture and recreation	646,355	537,831	598,660	11.31%
Capital outlay	621,707	558,564	1,964,580	251.72%
Total expenditures	7,877,136	8,026,853	10,011,866	24.73%
Deficiency of revenues over expenditures	(4,898,002)	(4,655,826)	(6,244,043)	34.11%
Other financing sources:				
Sale of capital assets	10,257	25,000	5,000	-80.00%
Transfers in	4,919,733	4,736,167	6,030,080	27.32%
Transfers out	(4,575)	-	-	#DIV/0!
Total other financing sources	4,925,415	4,761,167	6,035,080	26.76%
Excess (deficiency) of revenues and other financing sources over expenditures	27,413	105,341	(208,963)	-298.37%
Fund balance beginning	1,261,155	1,288,568	1,393,909	
Fund balance ending	$ 1,288,568	$ 1,393,909	$ 1,184,946	

CITY OF SCOTT, LOUISIANA

GENERAL FUND

REVENUE SUMMARY

YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Taxes:				
Ad valorem	$ 462,632	$ 455,324	$ 456,000	0.15%
Franchise-				
Electric	637,479	658,932	650,000	-1.36%
Natural gas	27,734	24,027	25,000	4.05%
Cable TV/telephone	44,099	38,630	40,000	3.55%
Telephone - internet	-	2,000	1,000	-50.00%
Total taxes	1,171,944	1,178,913	1,172,000	-0.59%
Licenses and permits:				
Liquor and beer licenses	17,280	16,980	17,580	3.53%
Occupational licenses	46,500	46,650	47,000	0.75%
Insurance occupational licenses	196,283	212,526	200,000	-5.89%
Building permits	162,629	347,930	185,000	-46.83%
Electrical permits	32,856	36,919	40,000	8.35%
Other permits	86,379	96,808	85,000	-12.20%
Total licenses and permits	541,927	757,813	574,580	-24.18%
Intergovernmental:				
Federal grant - FEMA (hurricane exp. reimb.)	-	-	-	#DIV/0!
Intergovernmental Agreement with LCG-BMX	-	-	500,000	#DIV/0!
State of Louisiana -	267,305	222,883	357,800	60.53%
Local -	251,540	358,097	337,643	-5.71%
Total intergovernmental	518,845	580,980	1,195,443	105.76%

CITY OF SCOTT, LOUISIANA

GENERAL FUND

REVENUE SUMMARY (CONTINUED)

YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2025 Actual	2026 Estimated	2027 Budget	% Change
Fines and forfeits:				
Fines and court costs - regular	234,405	308,368	300,000	-2.71%
Fines and court costs - LACE	332,032	308,488	325,000	5.35%
Total fines and forfeits	566,437	616,856	625,000	1.32%
Miscellaneous:				
Interest	35,597	48,508	45,000	-7.23%
Other sources	31,598	44,349	25,000	-43.63%
Begnaud House inventory sales	7,311	11,304	10,500	-7.11%
Begnaud House event admissions	7,725	9,151	9,000	-1.65%
Rental income - Scott Event Center	56,450	62,200	62,500	0.48%
Chamber of Commerce Income	14,700	11,000	10,800	-1.82%
Veterans Memorial	9,600	5,703	-	-100.00%
Scott Park Income	17,000	44,250	38,000	100.00%
Total miscellaneous	179,981	236,465	200,800	-15.08%
Total revenues	$ 2,979,134	$ 3,371,027	$ 3,767,823	11.77%

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2027

		Year Ended June 30,			
General government:		2025 Actual	2026 Estimated	2027 Budget	% Change
Mayor and council salaries		$ 174,503	$ 177,302	$ 178,928	0.92%
Other salaries		190,621	191,164	192,664	0.78%
Cost of Living Increase		-	-	9,361	100.00%
Payroll taxes	7.65%	27,231	27,719	29,629	6.89%
Municipal employee retirement	13.50%	37,043	36,437	41,167	12.98%
Accounting and audit fees		44,230	54,840	45,000	-17.94%
Advertising and publications		34,111	32,010	30,000	-6.28%
Alarm		-	480	480	0.00%
Bank charges		-	1,731	1,500	-13.34%
Community Events		-	7,955	35,000	339.97%
Collection fees		10,608	8,500	8,500	0.00%
Computer services		18,156	20,188	55,000	172.44%
Mardi Gras Parade Exp		8,039	-	5,000	
Drug testing/counseling		-	9,238	1,000	-89.18%
Dues and conventions		11,604	11,811	13,500	14.30%
Election Expense		-	-	-	#DIV/0!
General insurance		95,141	82,668	84,253	1.92%
Group insurance		38,263	47,809	47,740	-0.14%
Janitorial		-	9,600	9,600	0.00%
Le Jumelage de Scott		-	2,600	2,600	0.00%
Legal/Consulting fees		184,423	139,456	160,000	14.73%
Miscellaneous		5,561	621	100	-83.90%
Municode annual fee w/supplements		-	4,500	4,500	0.00%
Office car expense		-	24,085	30,000	24.56%
Office supplies		77,596	55,787	65,000	16.51%
Prayer Day expenses		-	900	900	0.00%
Public Relations		277	154	500	224.68%
Repairs and maintenance		53,165	70,299	45,000	-35.99%
Scott business appreciation		4,939	5,297	4,500	-15.05%
Telephone and utilities		19,523	19,585	22,000	12.33%
Uniforms		1,896	2,624	2,500	-4.73%
Total administrative		1,036,930	1,045,360	1,125,922	7.71%
Code department-					
Salaries		150,757	153,434	153,434	0.00%
Cost of Living Increase		-	-	3,069	100.00%
Payroll taxes	7.85%	11,286	11,641	12,285	5.53%
Retirement	13.50%	20,204	19,872	21,112	6.24%
Group insurance		15,919	17,660	19,253	9.02%
Building permits		183,543	192,452	155,000	-19.46%
Training		2,691	3,577	5,000	39.78%
Total code department		384,400	398,636	369,153	-7.40%
Total general government		1,421,330	1,443,996	1,495,075	3.54%

CITY OF SCOTT, LOUISIANA

GENERAL FUND

EXPENDITURE SUMMARY (CONTINUED)

YEAR ENDED JUNE 30, 2027

		Year Ended June 30,			
		2025 Actual	2026 Estimated	2027 Budget	% Change
Public safety:					
Police -					
Salaries--police staff		1,611,320	1,373,257	1,459,600	6.29%
Staff Salaries increase	2.0%	-	-	37,991	#DIV/0!
Salary--Chief		110,278	123,660	123,660	0.00%
School resource officers		-	319,282	319,282	0.00%
Clerk of Court salaries		3,902	4,000	4,000	0.00%
LACE salaries		55,800	62,015	65,000	4.81%
Overtime salaries		52,130	85,000	90,000	5.88%
On-behalf payments		192,943	199,276	230,400	15.62%
Payroll taxes	7.85%	159,650	162,700	185,608	14.08%
Retirement	29.35%	600,403	613,064	597,084	-2.61%
Advertising		1,616	1,000	3,000	200.00%
Air card		-	14,500	14,500	0.00%
Auto allowance		9,600	9,600	31,200	225.00%
Auto expense (fuel)		83,611	100,000	90,000	-10.00%
Computer services		104,921	92,695	105,000	13.27%
Drug testing/Hep B vaccinations		-	5,700	5,000	-12.28%
Dues and subscriptions		27,581	50,500	150,054	197.14%
Firearms and ammunition		8,662	30,789	9,000	-70.77%
General insurance		264,597	267,369	291,820	9.15%
Group insurance		217,354	270,587	350,447	29.51%
Hazard material/Coroner		-	7,000	7,000	0.00%
Janitorial		-	21,000	25,000	19.05%
Legal Fees		-	5,000	5,000	0.00%
Miscellaneous		11,677	1,200	1,000	-16.67%
Office equipment repair and maintenance		47,194	30,000	30,000	0.00%
Office supplies		13,437	13,000	13,000	0.00%
Repairs and maintenance (auto)		81,174	88,757	85,000	-4.23%
Supplies - Detectives division		-	2,000	2,000	0.00%
Tower charges		-	2,700	2,700	0.00%
Training, lodging, and travel		16,710	15,357	18,000	17.21%
Uniforms - police office personnel		-	4,000	4,500	12.50%
Uniforms and supplies		53,721	27,000	25,000	-7.41%
Telephone and Utilities		67,333	67,711	75,000	10.76%
Total police		3,795,614	4,069,719	4,455,846	9.49%
Civil service-					
Contract services		3,745	3,820	3,820	0.00%
Office expense/advertising		738	2,000	2,000	0.00%
Total civil service		4,483	5,820	5,820	0.00%
Total public safety		$ 3,800,097	$ 4,075,539	$ 4,461,666	9.47%

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2027

		Year Ended June 30, 2025 Actual	2026 Estimated	2027 Budget	% Change
Highways and streets:					
Street department -					
Salaries		$ 713,593	$ 751,535	$ 767,013	2.06%
Cost of Living Increase		-	-	19,376	100.00%
Municipal employee retirement	13.50%	83,972	91,444	99,551	8.87%
Payroll taxes	7.85%	53,723	57,227	61,731	7.87%
Street lighting		141,926	138,825	140,000	0.85%
General insurance		158,852	145,077	150,077	3.45%
Group insurance		98,780	112,595	132,837	17.98%
Dues and subscriptions		3,488	-	-	#DIV/0!
Grass Cutting/Condemnation		-	-	5,000	#DIV/0!
Utilities		9,271	12,620	11,500	-8.87%
Janitorial		-	5,500	6,000	9.09%
Uniforms		7,260	8,598	8,700	1.19%
Lawn Maintenance		116,739	82,396	85,000	3.16%
MPO-Acadiana Regional Commission		-	5,006	5,000	-0.12%
Miscellaneous		43	100	100	0.00%
Total street department		1,387,647	1,410,923	1,491,885	5.74%
Culture and Recreation:					
Begnaud House -					
Salaries		29,922	33,740	33,740	0.00%
Cost of Living Increase		-	-	674	100.00%
Payroll taxes	7.85%	2,253	2,580	2,701	4.69%
Insurance		2,040	6,673	6,316	-5.35%
Purchase Inventory		3,926	10,195	6,500	-36.24%
Alarm		-	400	400	0.00%
Events		4,681	4,702	5,000	6.34%
Telephone and Utilities		7,739	8,084	8,000	-1.04%
Computer service		-	2,923	2,500	-14.47%
Office/housekeeping supplies		6,382	3,846	1,500	-61.00%
Building and ground maintenance		5,328	3,089	5,000	61.86%
Conferences/travel/dues		89	150	150	0.00%
Miscellaneous		-	208	100	100.00%
Total Begnaud House		62,360	76,590	72,581	-5.23%
Scott Event Center -					
Contract labor		105	-	-	#DIV/0!
Insurance		9,765	3,990	3,975	-0.38%
Repairs and maintenance		28,890	15,325	15,000	-2.12%
Utilities/Cell Allowance/Cable		14,240	14,729	14,800	0.48%
Total Scott Event Center		53,000	34,044	33,775	-0.79%

CITY OF SCOTT, LOUISIANA

GENERAL FUND

EXPENDITURE SUMMARY (CONTINUED)

YEAR ENDED JUNE 30, 2027

Scott Park -				
Utilities	59,631	44,144	45,000	0.00%
Insurance	92,935	34,746	34,804	0.00%
Repairs and supplies	25,585	32,149	50,000	0.00%
Miscellaneous	-	-	500	0.00%
Contract Labor/Professional Services	46,000	12,500	56,000	
Improvement Note	306,844	303,658	306,000	0.00%
Total Scott Park	530,995	427,197	492,304	100.00%
Total culture and recreation	646,355	537,831	598,660	11.31%
Capital outlay:	621,707	558,564	1,964,580	251.72%
Total expenditures	$ 7,877,136	$ 8,026,853	$ 10,011,866	24.73%

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
6/22/68 SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Taxes	$ 4,116,856	3,861,920	$ 4,000,000	3.58%
Intergovernmental:				
Federal grant	387,143	1,310,986	9,330,132	611.69%
State Grant	-	74,989	-	100.00%
Miscellaneous:		-		
Donations	76,688	-	-	#DIV/0!
Interest	130,637	142,549	135,000	-5.30%
Total revenues	4,711,324	5,390,444	13,465,132	149.80%
Expenditures:				
General government	59,536	55,089	57,500	4.38%
Highways and streets	561,222	481,729	768,500	59.53%
Capital outlay	1,264,799	2,110,984	10,678,394	405.85%
Total expenditures	1,885,557	2,647,802	11,504,394	334.49%
Excess (deficiency) of revenues over expenditures	2,825,767	2,742,642	1,960,738	-28.51%
Other financing uses:				
Sale of capital assets	-	-	-	
Transfers in	20,860	-	-	#DIV/0!
Transfers out	(1,110,777)	(897,013)	(1,399,592)	56.03%
Total other uses	(1,089,917)	(897,013)	(1,399,592)	56.03%
Excess (deficiency) of revenues over expenditures and other uses	1,735,850	1,845,629	561,146	-69.60%
Fund balance, beginning	1,900,334	3,636,184	5,481,813	
Fund balance, ending	$ 3,636,184	$ 5,481,813	$ 6,042,959	

CITY OF SCOTT, LOUISIANA

SPECIAL REVENUE FUND

6/22/68 SALES TAX FUND BUDGET

EXPENDITURE SUMMARY

YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
General government:				
Sales tax collection fees	$ 24,516	$ 25,699	$ 26,000	1.17%
Professional fees	35,020	29,390	31,500	7.18%
Total general government	59,536	55,089	57,500	4.38%
Highways and streets				
Supplies and repairs	132,178	130,161	135,000	3.72%
Herbicide program	22,543	47,518	53,500	12.59%
Channel Cleaning	-	-	180,000	#DIV/0!
Engineering fees, annexation, etc	406,501	304,050	400,000	31.56%
Total highways & streets	561,222	481,729	768,500	59.53%
Capital outlay:	1,264,799	2,110,984	10,678,394	405.85%
Total capital outlay	1,264,799	2,110,984	10,678,394	405.85%
Total expenditures	1,885,557	2,647,802	11,504,394	334.49%

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
4/1/84 SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

		Year Ended June 30,			
		2025	2026	2027	%
Revenues:		Actual	Estimated	Budget	Change
Taxes - sales		$ 4,116,856	$ 3,861,920	$ 4,000,000	3.58%
Intergovernmental:					
Fire Supplemental Pay		-	19,200	21,600	100.00%
Volunteer Fire Dept - from Safer Grant		-	-	-	#DIV/0!
Other-		2,212	35,919	15,000	
Interest		65,051	58,476	55,000	-5.94%
Total revenues		4,184,119	3,975,515	4,091,600	2.92%
Expenditures:					
General government -					
Sales tax collection fees		24,516	25,700	26,000	1.17%
Bond issuance costs		-	-	-	
Professional fees		30,975	32,600	32,000	-1.84%
Total general government		55,491	58,300	58,000	-0.51%
Public safety -					
Fire:					
Contract		75,000	75,000	100,000	33.33%
Telephone and supplies		3,739	3,279	5,500	67.73%
Uniforms		6,043	6,656	7,350	10.43%
Professional fees		33,730	27,600	20,650	-25.18%
Salaries		649,576	604,480	619,100	2.42%
Cost of living increase		-	-	142,989	100.00%
Overtime Salaries		-	2,732	22,550	100.00%
On-behalf payments		-	19,200	21,600	12.50%
Incentive for volunteers		-	50,000	50,000	0.00%
Retirement - (3) Full Time	29.50%	45,709	47,291	44,843	-5.18%
Payroll taxes	7.85%	27,881	45,473	59,824	31.56%
Contract labor		6,864	7,702	8,570	11.27%
Miscellaneous		119	100	100	0.00%
Insurance		28,394	25,865	27,291	5.51%
Total public safety		877,055	915,378	1,130,367	23.49%
Highways and streets -					
Vehicle and equipment repairs and maint.		138,546	126,924	105,000	-17.27%
Equipment lease		29,111	124,182	124,182	0.00%
Total highways and streets		167,657	251,106	229,182	-8.73%

CITY OF SCOTT, LOUISIANA

SPECIAL REVENUE FUND

4/1/84 SALES TAX FUND BUDGET (CONTINUED)

YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Debt service:	609,149	626,163	167,244	-73.29%
Capital outlay:	818,135	-	-	#DIV/0!
Total expenditures	2,527,487	1,850,947	1,584,793	-14.38%
Excess of revenues over expenditures	1,656,632	2,124,568	2,506,807	17.99%
Other financing sources uses:				
Proceeds from bond	755,852	-	1,000,080	0.00%
Sale of assets	65,970	-	-	
Transfers in	80,000	-	-	100.00%
Transfers out	(2,440,347)	(2,719,263)	(4,518,855)	66.18%
Total other sources (uses)	(1,538,525)	(2,719,263)	(3,518,775)	29.40%
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	118,107	(594,695)	(1,011,968)	70.17%
Fund balance, beginning	1,606,268	1,724,375	1,129,680	
Fund balance, ending	$ 1,724,375	$ 1,129,680	$ 117,712	

CITY OF SCOTT, LOUISIANA

SPECIAL REVENUE FUND

TIF DISTRICT SALES TAX FUND BUDGET

YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025	2026	2027	%
	Actual	Estimated	Budget	Change
Revenues:				
Taxes - sales	$ 1,825,172	$ 1,406,765	$ 1,450,000	3.07%
Licenses and permits	44,241	-	-	#DIV/0!
State grants	-	-	-	
Interest	51,865	48,747	50,000	2.57%
Total revenues	1,921,278	1,455,512	1,500,000	3.06%
Expenditures:				
General government	55,358	8,765	10,000	14.09%
Capital outlay	-	-	-	#DIV/0!
Total expenditures	55,358	8,765	10,000	14.09%
Excess of revenues over expenditures	1,865,920	1,446,747	1,490,000	2.99%
Transfers in (out):				
Transfers out	(745,994)	(1,244,263)	(1,294,263)	4.02%
Total other financing uses	(745,994)	(1,244,263)	(1,294,263)	4.02%
Excess (deficiency) of revenues over expenditures and other uses	1,119,926	202,484	195,737	-3.33%
Fund balance, beginning	1,289,684	2,409,610	2,612,094	
Fund balance, ending	$ 2,409,610	$ 2,612,094	$ 2,807,831	

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
2023 SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Taxes - sales	$ 3,734,085	3,847,593	4,000,000	3.96%
Interest	17,771	105,696	106,000	0.29%
Total revenues	3,751,856	3,953,289	4,106,000	3.86%
Expenditures:				
General government	20,137	23,113	24,000	3.84%
Capital outlay	144,343	824,050	1,508,080	83.01%
Total expenditures	164,480	847,163	1,532,080	80.85%
Excess of revenues over expenditures	3,587,376	3,106,126	2,573,920	-17.13%
Transfers in (out):				
Bond Proceeds	-	-	-	
Transfers out	(474,330)	(72,200)	(88,976)	23.24%
Total other financing uses	(474,330)	(72,200)	(88,976)	23.24%
Excess (deficiency) of revenues over expenditures and other uses	3,113,046	3,033,926	2,484,944	-18.09%
Fund balance, beginning	1,477,789	4,590,835	7,624,761	
Fund balance, ending	$ 4,590,835	7,624,761	10,109,705	

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
HOTEL MOTEL SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Taxes - sales	$ 258,269	$ 243,675	$ 250,000	2.60%
Miscellaneous -				
Interest	714	807	950	17.72%
Total revenues	258,983	244,482	250,950	2.65%
Expenditures:				
General government	1,122	1,123	1,500	33.57%
Capital outlay	-	-	-	#DIV/0!
Total expenditures	1,122	1,123	1,500	33.57%
Excess of revenues over expenditures	257,861	243,359	249,450	2.50%
Transfers in (out):				
Transfers out (general)	(298,457)	(236,167)	(230,000)	-2.61%
Total other financing uses	(298,457)	(236,167)	(230,000)	-2.61%
Excess (deficiency) of revenues over expenditures and other uses	(40,596)	7,192	19,450	170.44%
Fund balance, beginning	110,815	70,219	77,411	
Fund balance, ending	$ 70,219	$ 77,411	$ 96,861	

CITY OF SCOTT, LOUISIANA
DEBT SERVICE FUND
SALES TAX BONDS FUND BUDGET
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2025			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Miscellaneous - interest	$ 1,968	$ 12,960	$ 7,000	-45.99%
Expenditures:				
Debt service -				
Principal retirement	1,285,000	1,914,063	1,442,707	-24.63%
Interest	581,713	552,814	508,686	-7.98%
Paying agent fees	-	4,100	4,100	0.00%
Total debt service	1,866,713	2,470,977	1,955,493	-20.86%
Deficiency of revenues over expenditures	(1,864,745)	(2,458,017)	(1,948,493)	-20.73%
Other financing sources:				
Transfers in	1,882,304	1,983,084	1,951,606	-1.59%
Transfers out	(48,133)	-	-	
Total financing sources	1,834,171	1,983,084	1,951,606	-1.59%
Excess (deficiency) of revenues and other financing sources over expenditures	(30,574)	(474,933)	3,113	-100.66%
Fund balance, beginning	625,538	594,964	120,031	
Fund balance, ending	$ 594,964	$ 120,031	$ 123,144	

CITY OF SCOTT, LOUISIANA

CAPITAL PROJECTS/LCDBG FUND

YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Federal grants	$ -	$ -	$ -	#DIV/0!
State grants - Capital Outlay	-	-	-	#DIV/0!
Interest	-	-	-	#DIV/0!
Total revenues	-	-	-	#DIV/0!
Expenditures:				
Capital outlay -	-	-	-	#DIV/0!
Total expenditures	-	-	-	#DIV/0!
Deficiency of revenues over expenditures	-	-	-	#DIV/0!
Transfers in (out):				
Transfers in	-	-	-	100.00%
Transfers out	-	-	-	100.00%
Total other financing sources (uses)	-	-	-	0.00%
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	#DIV/0!
Fund balance, beginning	-	-	-	
Fund balance, ending	$ -	$ -	$ -	

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDED JUNE 30, 2027

		Year Ended June 30,			
		2025 Actual	2026 Estimated	2027 Budget	% Change
Operating Revenues:					
Charges for services -					
Gas sales		$ 516,343	$ 643,089	$ 648,000	0.76%
Water sales		1,919,142	2,102,672	2,397,672	14.03%
Sewerage service charges		965,791	1,096,623	1,249,623	13.95%
Garbage service charges		859,756	987,298	1,021,800	3.49%
Permits, reconnections and penalties		255,668	245,452	208,000	-15.26%
Other revenues		20,716	12,500	12,500	0.00%
Total operating revenues		4,537,416	5,087,634	5,537,595	8.84%
Operating Expenses:					
Gas purchases		148,867	176,963	178,909	1.10%
Water purchases		1,318,872	1,179,915	1,344,915	13.98%
Garbage services		804,010	809,347	1,001,364	23.72%
Salaries		286,239	305,364	296,210	-3.00%
Cost of living increase	2.00%	-	-	5,863	100.00%
Retirement - (GASB 68)		5,041	-	-	100.00%
Retirement - current	15.50%	37,351	39,451	40,780	3.37%
OPEB expense		9,230	-	-	100.00%
Bad debts		-	18,346	36,000	96.23%
General insurance		77,973	81,240	85,324	5.03%
Group insurance		55,808	71,543	64,276	-10.16%
Professional fees		61,359	73,666	66,500	-9.73%
Lab fees		-	10,996	15,000	36.41%
Material, supplies and repairs		454,300	498,022	445,000	-10.65%
Truck expense		14,198	14,944	15,000	0.37%
Depreciation expense		638,845	725,000	665,000	-8.28%
Payroll taxes		21,504	24,531	23,711	-3.34%
Office expense		57,983	26,676	30,500	14.33%
2 way radios/cell phone		1,800	1,920	1,980	3.13%
Miscellaneous		4,530	-	100	100.00%
Uniforms		3,093	3,317	3,375	1.75%
Training		4,228	4,435	42,500	858.29%
Hazard Waste Day		-	13,142	15,000	14.14%
Utilities and telephone		120,681	105,594	108,000	2.28%
Total operating expenses		4,125,912	4,184,412	4,485,307	7.19%
Operating income (loss)		$ 411,504	$ 903,222	$ 1,052,288	16.50%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET(CONTINUED)
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Nonoperating revenues (expenses):				
State grant /CWEF	34,000	34,000	23,000	-32.35%
Interest income	70,496	47,881	45,000	-6.02%
Nonemployer pension contribution	10,434	11,000	11,000	0.00%
Loss on sale of assets	-	-	-	#DIV/0!
Interest expense	(14,406)	(15,000)	(15,000)	0.00%
Bond closing costs	(70,756)	-	(170,000)	#DIV/0!
Total nonoperating revenues (expenses)	29,768	77,881	(106,000)	-236.11%
Income before transfers	441,272	981,103	946,288	-3.55%
Transfers in (out) -				
Transfers in	1,370,387	1,000,000	2,750,000	175.00%
Transfers out	(3,150,671)	(2,550,345)	(3,200,000)	25.47%
Total transfers in (out)	(1,780,284)	(1,550,345)	(450,000)	-70.97%
Net income (loss) before capital contributions	(1,339,012)	(569,242)	496,288	-187.18%
Capital Contributions	1,087,178	1,839,185	1,934,138	0.00%
Net income (loss) after capital contributions	(251,834)	1,269,943	2,430,426	
Retained earnings, beginning	19,095,483	18,843,649	20,113,592	
Retained earnings, ending	$ 18,843,649	$ 20,113,592	$ 22,544,018	

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
GAS DEPARTMENT
YEAR ENDED JUNE 30, 2027

		Year Ended June 30,			
		2025 Actual	2026 Estimated	2027 Budget	% Change
Operating Revenues:					
Customer service charges		$ 516,343	$ 643,089	$ 648,000	0.76%
Permits, reconnections, and penalties		78,748	41,246	25,000	-39.39%
Total operating gas revenues		595,091	684,335	673,000	-1.66%
Operating Expenses:					
Gas purchases		148,867	176,963	178,909	1.10%
Salaries		107,193	108,281	102,281	-5.54%
Cost of Living Increase	2.00%	-	-	2,045	100.00%
Retirement - current (13.5%)		13,841	13,358	14,084	5.43%
Retirement exepense (GASB 68)		1,865	-	-	0.00%
OPEB expense (benefit)		3,692	-	-	0.00%
Bad debts		-	11,671	15,000	28.52%
Insurance		20,595	20,025	21,944	9.58%
Group insurance		17,587	22,734	24,423	7.43%
Professional fees		27,675	37,330	30,000	-19.64%
Materials, supplies and repairs gas meter replacemen		107,234	62,986	70,000	11.14%
Truck expense		3,318	4,329	4,500	3.95%
Depreciation expense		8,394	15,000	15,000	0.00%
Payroll taxes	7.85%	7,901	8,002	8,189	2.34%
Office expense		33,257	7,622	8,500	11.52%
2 way radio/cell phone		810	660	720	9.09%
Miscellaneous		4,530	-	100	100.00%
Training		1,100	-	38,500	#DIV/0!
Utilities		-	-	-	0.00%
Uniforms (2 FT @ 675)		1,130	1,332	1,350	1.35%
Total operating expenses		508,989	490,293	535,545	9.23%
Operating income		$ 86,102	$ 194,042	$ 137,455	-29.16%
		94,496	209,042	152,455	

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
WATER DEPARTMENT
YEAR ENDED JUNE 30, 2027

		Year Ended June 30, 2025 Actual	2026 Estimated	2027 Budget	% Change
Operating Revenues:					
Customer service charges		$ 1,919,142	$ 2,102,672	$ 2,397,672	14.03%
Permits, reconnections, and penalties		144,935	173,631	151,000	-13.03%
Other revenues		-	-	-	#DIV/0!
Total operating water revenues		2,064,077	2,276,303	2,548,672	11.97%
Operating Expenses:					
Water purchases		1,318,872	1,179,915	1,344,915	13.98%
Salaries		123,374	129,237	126,083	-2.44%
Cost of Living Increase	2.00%	-	-	2,461	100.00%
Retirement - current (13.5%)	13.50%	16,889	18,974	17,353	-8.54%
OPEB expense (benefit)		3,692	-	-	0.00%
Retirement expense - (GASB 68)		2,268	-	-	100.00%
Bad debts		-	3,467	15,000	332.65%
Insurance		21,629	23,726	24,376	2.74%
Group insurance		27,447	31,314	26,687	-14.78%
Professional fees		16,842	18,168	18,500	1.83%
Material, supplies and repairs		126,165	300,364	200,000	-33.41%
Truck expense		5,811	4,677	4,500	-3.78%
Depreciation expense		227,193	275,000	245,000	-10.91%
Payroll taxes	7.85%	9,318	11,260	10,090	-10.39%
Office expense		12,664	10,026	11,000	9.71%
2 way radio/cell phone		990	900	900	0.00%
Miscellaneous		-	-	-	100.00%
Training		1,958	1,976	2,000	1.21%
Utilities		-	-	-	#DIV/0!
Uniforms (2 emp @ 675)		1,235	1,351	1,350	-0.07%
Total operating expenses		1,916,347	2,010,355	2,050,215	1.98%
Operating income (loss)		$ 147,730	$ 265,948	$ 498,457	87.43%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
SEWER DEPARTMENT
YEAR ENDED JUNE 30, 2027

		Year Ended June 30,			
		2025 Actual	2026 Estimated	2027 Budget	% Change
Operating Revenues:					
Customer service charges		$ 965,791	$ 1,096,623	$ 1,249,623	13.95%
Permits, reconnections and penalties		31,985	30,575	32,000	4.66%
Other revenues		-	-	-	#DIV/0!
Total operating sewer revenues		997,776	1,127,198	1,281,623	13.70%
Operating Expenses:					
Sewer Department -					
Salaries		55,672	67,846	67,846	0.00%
Cost of Living Increase	2.00%	-	-	1,357	#DIV/0!
Retirement - current (13.5%)	13.50%	6,621	7,119	9,343	31.24%
Retirement expense - GASB 68		908	-	-	0.00%
OPEB expense (benefit)		1,846	-	-	100.00%
Bad debts		-	3,208	6,000	87.03%
Insurance		18,429	19,451	19,366	-0.44%
Group insurance		10,774	17,495	13,166	-24.74%
Professional fees		16,842	18,168	18,000	-0.92%
Material, supplies and repairs		121,279	73,518	75,000	2.02%
Truck expense		5,069	5,938	6,000	1.04%
Depreciation expense		347,855	380,000	350,000	-7.89%
Payroll taxes	7.85%	4,285	5,269	5,432	3.09%
Office expense		12,062	9,028	11,000	21.84%
2 way radio/cell phone		-	360	360	0.00%
Miscellaneous		-	-	-	100.00%
Training		1,170	2,459	2,000	100.00%
Uniforms		728	634	675	6.47%
Utilities		37,006	36,161	38,000	5.09%
Total sewer department expenses		640,546	646,654	623,545	-3.57%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET (CONTINUED)
SEWER DEPARTMENT
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Treatment plant -				
Insurance	17,320	18,038	19,638	8.87%
Lab fees	-	10,996	15,000	36.41%
Supplies & maintenance	99,622	61,154	100,000	63.52%
Depreciation	55,403	55,000	55,000	0.00%
Utilities	83,675	69,433	70,000	0.82%
Total treatment plant expenses	256,020	214,621	259,638	20.98%
Total operating expenses	896,566	861,275	883,183	2.54%
Operating income	$ 101,210	$ 265,923	$ 398,440	49.83%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
GARBAGE DEPARTMENT
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Operating Revenues:				
Customer service charges	$ 859,756	$ 987,298	$ 1,021,800	3.49%
Permits, reconnections and penalties	20,716	12,500	12,500	0.00%
Total revenues	880,472	999,798	1,034,300	3.45%
Operating Expenses:				
Garbage services	804,010	809,347	1,001,364	23.72%
Hazard Waste Day	-	13,142	15,000	14.14%
Total operating expenses	804,010	822,489	1,016,364	23.57%
Operating income	$ 76,462	$ 177,309	$ 17,936	-89.88%

ESTIMATING SCHEDULES FOR AMENDED BUDGET

CITY OF SCOTT, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED REVENUE BUDGET
YEAR ENDED JUNE 30, 2026

		Year Ended June 30, 2026			
	Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Taxes:					
Ad valorem	$ 437,000	$ 436,951	$ 18,373	$ 455,324	4.19%
Franchise-					
Electric	658,500	549,677	109,255	658,932	0.07%
Natural Gas	30,000	14,878	9,149	24,027	-19.91%
Cable TV	46,550	29,530	9,100	38,630	-17.01%
Telephone & internet	2,000	-	2,000	2,000	0.00%
Total taxes	1,174,050	1,031,036	147,877	1,178,913	0.41%
Licenses and permits:					
Liquor and beer licenses	17,800	16,680	300	16,980	-4.61%
Occupational licenses	46,075	44,650	2,000	46,650	1.25%
Insurance occupational licenses	225,000	122,526	90,000	212,526	-5.54%
Building permits	185,450	292,930	55,000	347,930	87.61%
Electrical permits	40,000	28,419	8,500	36,919	-7.70%
Other permits	85,000	61,808	35,000	96,808	13.89%
Total licenses and permits	599,325	567,013	190,800	757,813	26.44%
Intergovernmental:					
Federal grant - FEMA (hurricane exp. reimb.)	-	-	-	-	#DIV/0!
State of Louisiana -	300,600	163,437	59,446	222,883	-25.85%
Local -	327,757	272,935	85,162	358,097	9.26%
Total intergovernmental	628,357	436,372	144,608	580,980	-7.54%

CITY OF SCOTT, LOUISIANA

GENERAL FUND

ESTIMATING SCHEDULES FOR AMENDED REVENUE BUDGET (CONTINUED)

YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Fines and forfeits:					
Fines and court costs - regular	225,000	227,526	80,842	308,368	37.05%
Fines and court costs - LACE	275,000	241,116	67,372	308,488	12.18%
Total fines and forfeits	500,000	468,642	148,214	616,856	23.37%
Miscellaneous:					
Interest	32,000	36,381	12,127	48,508	51.59%
Other sources	10,000	39,849	4,500	44,349	343.49%
Begnaud House inventory sales	8,500	8,304	3,000	11,304	32.99%
Begnaud House event admissions	8,000	8,901	250	9,151	14.39%
Rental income - Scott Event Center	57,500	55,300	6,900	62,200	8.17%
Chamber of commerce income	11,000	10,800	200	11,000	0.00%
Scott Park Income	50,000	36,750	7,500	44,250	0.00%
Veterans Memorial	45,000	5,703	-	5,703	100.00%
Total miscellaneous	222,000	201,988	34,477	236,465	6.52%
Total revenues	$ 3,123,732	$ 2,705,051	$ 665,976	$ 3,371,027	7.92%

CITY OF SCOTT, LOUISIANA

GENERAL FUND BUDGET

ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET

YEAR ENDED JUNE 30, 2026

			Year Ended June 30,			
General government:		Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Mayor and council salaries		$ 177,994	$ 130,073	$ 47,229	$ 177,302	-0.39%
Other salaries		198,084	145,228	45,936	191,164	-3.49%
Payroll taxes	7.85%	28,953	20,406	7,313	27,719	-4.26%
Municipal employee retirement	15.50%	36,433	26,628	9,809	36,437	0.01%
Accounting and audit fees		50,000	41,130	13,710	54,840	9.68%
Advertising and publications		30,000	25,508	6,502	32,010	6.70%
Alarm		480	320	160	480	0.00%
Bank charges		900	1,298	433	1,731	92.33%
Cell phones/tower charges		-	-	-	-	#DIV/0!
Christmas in Scott		5,000	6,455	1,500	7,955	59.10%
Collection fees		8,500	-	8,500	8,500	0.00%
Computer services		17,500	15,141	5,047	20,188	15.36%
Drug testing/counseling		10,975	6,928	2,310	9,238	-15.83%
Dues and conventions		13,500	8,311	3,500	11,811	-12.51%
Election expense		10,000	-	-	-	-100.00%
General insurance		78,686	62,001	20,667	82,668	5.06%
Group insurance		45,608	37,028	10,781	47,809	4.83%
Janitorial		9,600	7,200	2,400	9,600	0.00%
Le Jumelage de Scott		2,600	-	2,600	2,600	0.00%
Legal/Consulting fees		200,000	104,592	34,864	139,456	-30.27%
Miscellaneous		100	546	75	621	521.00%
Municode annual fee w/ supplements		4,500	-	4,500	4,500	0.00%
Office car expense		30,000	17,544	6,541	24,085	-19.72%
Office supplies		65,000	40,787	15,000	55,787	-14.17%
Prayer Day expenses		900	350	550	900	0.00%
Public relations		500	54	100	154	-69.20%
Repairs and maintenance		45,000	62,299	8,000	70,299	56.22%
Scott business appreciation		4,500	5,297	-	5,297	17.71%
Telephone and utilities		22,000	14,689	4,896	19,585	-10.98%
Uniforms		2,800	1,624	1,000	2,624	-6.29%
Total administrative		1,100,113	781,437	263,923	1,045,360	-4.98%
Code department-						
Salaries		153,510	113,805	39,629	153,434	-0.05%
Payroll taxes	7.85%	12,050	8,531	3,110	11,641	-3.39%
Retirement	15.50%	19,871	14,522	5,350	19,872	0.01%
Group insurance		17,434	12,847	4,813	17,660	1.30%
Building inspections		155,000	144,339	48,113	192,452	24.16%
Training		5,000	1,577	2,000	3,577	-28.46%
Total code department		362,865	295,621	103,015	398,636	9.86%
Total general government		1,462,978	1,077,058	366,938	1,443,996	-1.30%

CITY OF SCOTT, LOUISIANA

GENERAL FUND BUDGET

ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)

YEAR ENDED JUNE 30, 2026

		Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Public safety: Police						
Salaries--police staff (current)		1,386,750	999,039	374,218	1,373,257	-0.97%
Salary - Chief		126,661	90,367	33,293	123,660	-2.37%
School resource officers		318,132	234,120	85,162	319,282	0.36%
Clerk of Court salaries		4,000	2,060	1,940	4,000	0.00%
LACE salaries		65,500	47,015	15,000	62,015	-5.32%
Overtime salaries		85,000	51,027	33,973	85,000	0.00%
On-behalf payments		223,200	143,059	56,217	199,276	-10.72%
Payroll taxes	7.85%	171,823	119,343	43,357	162,700	-5.31%
Retirement	33.93%	637,817	442,537	170,527	613,064	-3.88%
Advertising		3,000	381	619	1,000	-66.67%
Air cards		14,500	10,803	3,697	14,500	0.00%
Auto allowance		9,600	7,015	2,585	9,600	0.00%
Auto expense (fuel)		100,000	65,591	34,409	100,000	0.00%
Computer services		92,700	73,521	19,174	92,695	-0.01%
Drug testing/Hep B vaccinations		5,700	3,233	2,467	5,700	0.00%
Dues and subscriptions		50,500	37,691	12,809	50,500	0.00%
Firearms and ammunition		43,500	30,789	-	30,789	-29.22%
General insurance		267,400	219,180	48,189	267,369	-0.01%
Group insurance		307,264	181,554	89,033	270,587	-11.94%
Hazard material/Coroner		7,000	3,500	3,500	7,000	0.00%
Janitorial		21,000	15,124	5,876	21,000	0.00%
Legal fees		5,000	1,085	3,915	5,000	0.00%
Miscellaneous		1,000	354	846	1,200	20.00%
Office equipment repair and maintenance		36,845	24,736	5,264	30,000	-18.58%
Office supplies		13,000	9,729	3,271	13,000	0.00%
Repairs and maintenance (auto)		88,757	73,028	15,729	88,757	0.00%
Supplies - Detectives division		2,000	1,372	628	2,000	0.00%
Telephone		-	19,400	6,600	26,000	#DIV/0!
Tower charges		2,700	2,690	10	2,700	0.00%
Training, lodging, and travel		18,500	11,357	4,000	15,357	-16.99%
Uniforms - police office personnel		4,000	3,039	961	4,000	0.00%
Uniforms and supplies		27,000	22,881	4,119	27,000	0.00%
Utilities		41,711	29,406	12,305	41,711	0.00%
Total police		4,181,560	2,976,026	1,093,693	4,069,719	-2.67%
Civil service -						
Contract services		3,745	2,865	955	3,820	2.00%
Office expense/advertising		2,000	876	1,124	2,000	0.00%
Total civil service		5,745	3,741	2,079	5,820	1.31%
Total public safety		$ 4,187,305	2,979,767	1,095,772	4,075,539	-2.67%

CITY OF SCOTT, LOUISIANA

GENERAL FUND BUDGET

ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)

YEAR ENDED JUNE 30, 2026

		Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Highways and streets:						
Street department -						
Salaries		$ 740,290	562,574	188,961	751,535	1.52%
Municipal employee retirement	15.50%	97,997	65,935	25,509	91,444	-6.69%
Payroll taxes	7.85%	56,972	42,394	14,833	57,227	0.45%
Street lighting		125,000	104,119	34,706	138,825	11.06%
General insurance		145,191	118,099	26,978	145,077	-0.08%
Group insurance		105,104	78,903	33,692	112,595	7.13%
Comdenation-Grass Cutting		10,000	-	-	-	-100.00%
Utilities		8,500	9,465	3,155	12,620	48.47%
Janitorial		6,000	4,000	1,500	5,500	-8.33%
Uniforms		8,100	8,523	75	8,598	6.15%
Lawn maintenance		95,100	59,156	23,240	82,396	-13.36%
MPO Acadiana Regional Commission		5,000	4,956	50	5,006	0.12%
Miscellaneous		100	-	100	100	0.00%
Total street department		1,403,354	1,058,124	352,799	1,410,923	0.54%
Culture and recreation:						
Begnaud House -						
Salaries		29,645	25,596	8,144	33,740	13.81%
Payroll taxes	7.85%	2,327	1,940	640	2,580	10.87%
Alarm		500	280	120	400	-20.00%
Building and ground maintenance		4,000	2,317	772	3,089	-22.78%
Computer service		2,000	2,384	539	2,923	46.15%
Conferences/travel/dues		150		150	150	0.00%
Events		5,000	4,202	500	4,702	-5.96%
Insurance		10,000	5,005	1,668	6,673	-33.27%
Miscellaneous		100	133	75	208	108.00%
Office/housekeeping supplies		1,500	2,796	1,050	3,846	156.40%
Purchased Inventory		5,000	8,322	1,873	10,195	103.90%
Telephone/cable/TV/Internet		-	1,290	430	1,720	#DIV/0!
Utilities		8,000	4,773	1,591	6,364	-20.45%
Total Begnaud House		68,222	59,038	17,552	76,590	12.27%

CITY OF SCOTT, LOUISIANA

GENERAL FUND BUDGET

ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)

YEAR ENDED JUNE 30, 2026

		Year Ended June 30,			
	Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Scott Event Center					
Contract labor	300	-	-	-	-100.00%
Janitorial	-	3,200	1,200	4,400	#DIV/0!
Insurance	10,800	3,615	375	3,990	-63.06%
Repairs and maintenance	12,500	8,194	2,731	10,925	-12.60%
Access system & alarm fees	-	-	-	-	#DIV/0!
Utilities/Cell Allowance/Cable	11,800	11,047	3,682	14,729	24.82%
Total Scott Event Center	35,400	26,056	7,988	34,044	-3.83%
Scott Park					
Utilities	55,000	33,108	11,036	44,144	-19.74%
Insurance	85,328	29,746	5,000	34,746	-59.28%
Repairs and supplies	30,000	30,149	2,000	32,149	7.16%
Contract Labor	56,000	12,500	-	12,500	-77.68%
Improvements Note	312,000	230,158	73,500	303,658	100.00%
Total Scott Park	538,328	335,661	91,536	427,197	-20.64%
Total culture and recreation	641,950	420,755	117,076	537,831	-16.22%
Capital outlay:					
Total capital outlay	2,098,580	264,946	293,618	558,564	-73.38%
Total expenditures	$ 9,794,167	$ 5,800,650	$ 2,226,203	$ 8,026,853	-18.04%

CITY OF SCOTT, LOUISIANA

SPECIAL REVENUE FUND

6/22/68 SALES TAX FUND BUDGET

ESTIMATING SCHEDULE FOR AMENDED BUDGET

YEAR ENDED JUNE 30, 2026

		Year Ended June 30,			
	Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Revenues:					
Taxes	$ 4,000,000	$2,893,049	$ 968,871	$ 3,861,920	-3.45%
Federal grant - FEMA (hurricane exp. reimb.)	-	-	1,310,986	1,310,986	#DIV/0!
State Grant-DOTD	4,464,382	62,989	12,000	74,989	0.00%
Donations	-	-	-	-	#DIV/0!
Miscellaneous - interest	120,000	106,912	35,637	142,549	18.79%
Total revenues	8,584,382	3,062,950	2,327,494	5,390,444	-37.21%
Expenditures:					
General Government:					
Sales tax collection fees	27,000	19,274	6,425	25,699	-4.82%
Professional fees	32,000	29,390	-	29,390	-8.16%
	59,000	48,664	6,425	55,089	-6.63%
Highways and streets					
Supplies and repairs	90,000	98,661	31,500	130,161	44.62%
Herbicide program	45,700	47,518	-	47,518	3.98%
Channel Cleaning	-	-	-	-	#DIV/0!
Engineering fees, annexation, etc.	375,000	204,050	100,000	304,050	-18.92%
Total highways & streets	510,700	350,229	131,500	481,729	-5.67%
Capital outlay	6,798,089	621,574	1,489,410	2,110,984	-68.95%
Total expenditures	7,367,789	991,077	1,627,335	2,647,802	-64.06%
Excess of revenues sources over expenditures	1,216,593	2,071,873	700,159	2,742,642	125.44%
Other uses:					
Transfers out	(897,013)	(797,759)	(99,254)	(897,013)	0.00%
Total other uses	(897,013)	(797,759)	(99,254)	(897,013)	0.00%
Excess (deficiency) of revenues over expenditures and other uses	$ 319,580	$1,274,114	$ 600,905	$ 1,845,629	477.52%

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

		Year Ended June 30,			
	Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Revenues:					
Taxes - sales	$ 4,000,000	$ 2,893,049	$ 968,871	$ 3,861,920	-3.45%
Intergovernmental revenue -Fire Supplemental	-	14,400	4,800	19,200	#DIV/0!
Miscellaneous -	-	-	-		
Other	10,000	7,629	28,290	35,919	259.19%
Interest	50,000	43,857	14,619	58,476	16.95%
Total revenues	4,060,000	2,958,935	1,016,580	3,975,515	-2.08%
Expenditures:					
General government -					
Sales tax collection fees	27,000	19,275	6,425	25,700	-4.81%
Accounting & Auditing	32,000	29,390	3,210	32,600	1.88%
Total general government	59,000	48,665	9,635	58,300	-1.19%
Public safety -					
Fire:					
Contract	75,000	75,000	-	75,000	0.00%
Telephone and supplies	4,000	2,329	950	3,279	-18.03%
Uniforms	7,050	2,865	3,791	6,656	-5.59%
Professional fees	27,975	820	26,780	27,600	-1.34%
Salaries	613,124	429,410	175,070	604,480	-1.41%
Overtime Salaries	22,283	2,732	-	2,732	0.00%
On-behalf payments	21,600	14,400	4,800	19,200	-11.11%
Incentive for volunteers	50,000	50,000	-	50,000	0.00%
Retirement-Full time - 33.75%	50,124	35,879	11,412	47,291	-5.65%
Payroll taxes 7.85%	51,658	31,731	13,742	45,473	-11.97%
Contract Labor	8,402	5,601	2,101	7,702	-8.33%
Miscellaneous	100	-	100	100	0.00%
Insurance	26,148	15,649	10,216	25,865	-1.08%
Total public safety	957,464	666,416	248,962	915,378	-4.40%
Highways and streets -					
Vehicle and equipment repairs and maintenance	90,000	93,024	33,900	126,924	41.03%
Equipment lease (excavator/dump truck)	124,182	99,862	24,320	124,182	0.00%
Total highways and streets	214,182	192,886	58,220	251,106	17.24%
Debt service	664,084	584,351	41,812	626,163	-5.71%

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

		Year Ended June 30,			
	Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Capital outlay	177,000	-	-	-	-100.00%
Total capital outlay	177,000	-	-	-	
Total expenditures	2,071,730	1,492,318	358,629	1,850,947	-10.66%
Excess of revenues over expenditures	1,988,270	1,466,617	657,951	2,124,568	6.86%
Other uses:					
Proceeds from bonds	1,000,080	-	-	-	-100.00%
Transfers out	(3,219,343)	(1,455,555)	(1,263,708)	(2,719,263)	-15.53%
Total other uses	(2,219,263)	(1,455,555)	(1,263,708)	(2,719,263)	22.53%
Excess (deficiency) of revenues over expenditures and other uses	$ (230,993)	$ 11,062	$ (605,757)	$ (594,695)	157.45%

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
TIF DISTRICT SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Revenues:					
Taxes - sales	$ 1,500,000	$ 1,047,251	$ 359,514	$ 1,406,765	-6.22%
State grant	200,000	$ -	$ -	$ -	-100.00%
Miscellaneous -					
Interest	40,000	$ 36,561	$ 12,186	$ 48,747	21.87%
Total revenues	1,740,000	$ 1,083,812	$ 371,700	$ 1,455,512	-16.35%
Expenditures:					
General government -					
Sales tax collection fees	10,000	$ 6,574	$ 2,191	$ 8,765	-12.35%
Capital outlay	438,040	$ -	$ -	$ -	-100.00%
Total expenditures	448,040	$ 6,574	$ 2,191	$ 8,765	-98.04%
Excess (deficiency) of revenues over expenditures	1,291,960	$ 1,077,238	$ 369,509	$ 1,446,747	11.98%
Other uses:					
Transfers out	(1,244,263)	$ (1,058,261)	$ (186,002)	$ (1,244,263)	0.00%
Excess (deficiency) of revenues over expenditures and other uses	$ 47,697	$ 18,977	$ 183,507	$ 202,484	324.52%

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
2023 SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Revenues:					
Taxes - sales	$ 3,700,000	$2,879,303	$ 968,290	$ 3,847,593	3.99%
Miscellaneous -					
Interest	17,000	$ 79,272	$ 26,424	$ 105,696	521.74%
Total revenues	3,717,000	$2,958,575	$ 994,714	$ 3,953,289	6.36%
Expenditures:					
General government -					
Sales tax collection fees	20,645	$ 17,335	$ 5,778	$ 23,113	11.95%
Capital outlay	984,300	$ 817,027	$ 7,023	$ 824,050	-16.28%
Total expenditures	1,004,945	$ 834,362	$ 12,801	$ 847,163	-15.70%
Excess (deficiency) of revenues over expenditures	2,712,055	2,124,213	981,913	$ 3,106,126	14.53%
Other uses:					
Transfers out	(72,200)	$ (54,150)	$ (18,050)	$ (72,200)	0.00%
Excess (deficiency) of revenues over expenditures and other uses	$ 2,639,855	$2,070,063	$ 963,863	$ 3,033,926	14.93%

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
HOTEL MOTEL SALES TAX FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Revenues:					
Taxes - sales	$ 250,000	$ 175,370	$ 68,305	$ 243,675	-2.53%
Miscellaneous -					
Interest	800	605	202	807	0.88%
Total revenues	250,800	175,975	68,507	244,482	-2.52%
Expenditures:					
General government -					
Sales tax collection fees	1,500	842	281	1,123	-25.13%
Capital outlay	-	-	-	-	#DIV/0!
Total expenditures	1,500	842	281	1,123	-25.13%
Excess (deficiency) of revenues over expenditures	249,300	175,133	68,226	243,359	-2.38%
Other uses:					
Transfers out	(312,000)	(221,167)	(15,000)	(236,167)	-24.31%
Excess (deficiency) of revenues over expenditures and other uses	$ (62,700)	$ (46,034)	$ 53,226	$ 7,192	-111.47%

CITY OF SCOTT, LOUISIANA
DEBT SERVICE FUND
SALES TAX BONDS FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Revenues:					
Miscellaneous - interest	$ 2,000	$ 9,720	$ 3,240	$ 12,960	548.00%
Expenditures:					
Debt service -					
Principal retirement	1,429,200	1,357,000	557,063	1,914,063	33.93%
Interest	549,869	470,174	82,640	552,814	0.54%
Paying agent fees	4,100	3,100	1,000	4,100	0.00%
Total debt service	1,983,169	1,830,274	640,703	2,470,977	24.60%
Deficiency of revenues over expenditures	(1,981,169)	(1,820,554)	(637,463)	(2,458,017)	24.07%
Transfers in	1,983,084	1,395,469	587,615	1,983,084	0.00%
Excess (deficiency) of revenues and other financing sources over expenditures	$ 1,915	$ (425,085)	$ (49,848)	$ (474,933)	-24900.68%

CITY OF SCOTT, LOUISIANA

CAPITAL PROJECTS/LCDBG FUND

ESTIMATING SCHEDULE FOR AMENDED BUDGET

YEAR ENDED JUNE 30, 2026

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

CITY OF SCOTT, LOUISIANA

UTILITY FUND

ESTIMATING SCHEDULE FOR AMENDED BUDGET

YEAR ENDED JUNE 30, 2026

	Gas			Water			Sewerage			Garbage			Totals				
	9 Months Actual	3 Months Estimated	2026 Estimated	9 Months Actual	3 Months Estimated	2026 Estimated	9 Months Actual	3 Months Estimated	2026 Estimated	9 Months Actual	3 Months Estimated	2026 Estimated	Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Operating Revenues:																	
Customer service charges	$ 482,317	$ 160,772	$ 643,089	$ 1,577,004	$ 525,668	$ 2,102,672	$ 822,468	$ 274,155	$ 1,096,623	$ 757,507	$ 229,791	$ 987,298	$ 4,513,233	$ 3,639,296	$ 1,190,386	$ 4,829,682	7.01%
Permits, reconnections, and penalties	34,146	7,100	41,246	131,881	41,750	173,631	20,595	9,980	30,575	-	-	-	184,755	186,622	58,830	245,452	32.85%
Other revenues	-	-	-	-	-	-	-	-	-	12,500	-	12,500	12,500	12,500	-	12,500	0.00%
Total operating revenues	516,463	167,872	684,335	1,708,885	567,418	2,276,303	843,063	284,135	1,127,198	-	229,791	999,798	4,710,488	3,838,418	1,249,216	5,087,634	8.01%
Operating Expenses:																	
Salaries	75,341	32,940	108,281	96,108	33,129	129,237	50,374	17,472	67,846	-	-	-	292,484	221,823	83,541	305,364	4.40%
Cost of Living Increase - 2%	-	-	-	-	-	-	-	-	-	-	-	-	5,848	-	-	-	-100.00%
Retirement	9,995	3,363	13,358	12,139	6,835	18,974	4,760	2,359	7,119	-	-	-	38,932	26,894	12,557	39,451	1.33%
OPEB expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Disposal charges- plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Gas and water purchases	136,661	40,302	176,963	813,915	366,000	1,179,915	-	-	-	-	-	-	1,358,722	950,576	406,302	1,356,878	-0.14%
Garbage collection fees	-	-	-	-	-	-	-	-	-	603,160	206,187	809,347	821,359	603,160	206,187	809,347	-1.46%
Supplies and repairs	47,240	15,746	62,986	245,364	55,000	300,364	44,639	28,879	73,518	-	-	-	350,000	337,243	99,625	436,868	24.82%
Supplies - plant	-	-	-	-	-	-	24,461	36,693	61,154	-		-	100,000	24,461	36,693	61,154	-38.85%
Cell phones	540	120	660	780	120	900	270	90	360	-	-	-	1,860	1,590	330	1,920	3.23%
Utilities	-	-	-	-	-	-	27,121	9,040	36,161	-	-	-	40,000	27,121	9,040	36,161	-9.60%
Utilities- plant	-	-	-	-	-	-	52,075	17,358	69,433	-	-	-	68,500	52,075	17,358	69,433	1.36%
Professional fees	29,830	7,500	37,330	15,668	2,500	18,168	15,668	2,500	18,168	-	-	-	62,500	61,166	12,500	73,666	17.87%
Insurance	15,019	5,006	20,025	17,795	5,931	23,726	14,588	4,863	19,451	-	-	-	62,024	47,402	15,800	63,202	1.90%
Plant insurance	-	-	-	-	-	-	13,529	4,509	18,038	-	-	-	19,853	13,529	4,509	18,038	-9.14%
Insurance	1,944	646	2,590	2,781	929	3,710	2,655	885	3,540	-	-	-	-	7,380	2,460	9,840	#DIV/0!
Group insurance	14,684	5,460	20,144	21,862	5,742	27,604	10,663	3,292	13,955	-	-	-	64,403	47,209	14,494	61,703	-4.19%
Office expense	4,222	3,400	7,622	6,020	4,006	10,026	6,020	3,008	9,028	-	-	-	29,500	16,262	10,414	26,676	-9.57%
Payroll taxes	5,547	2,455	8,002	7,285	3,975	11,260	3,897	1,372	5,269	-	-	-	17,274	16,729	7,802	24,531	42.01%
Truck expenses	2,895	1,434	4,329	3,508	1,169	4,677	4,129	1,809	5,938	-	-	-	13,000	10,532	4,412	14,944	14.95%
Training	-	-	-	1,551	425	1,976	1,794	665	2,459	-	-	-	9,000	3,345	1,090	4,435	-50.72%
Uniforms	882	450	1,332	1,051	300	1,351	559	75	634	-	-	-	3,375	2,492	825	3,317	-1.72%
Bad debts	11,171	500	11,671	2,967	500	3,467	2,708	500	3,208	-	-	-	56,000	16,846	1,500	18,346	-67.24%
Depreciation	-	15,000	15,000	-	275,000	275,000	-	380,000	380,000	-	-	-	670,000	-	670,000	670,000	0.00%
Depreciation - plant	-	-	-	-	-	-	-	55,000	55,000	-	-	-	55,000	-	55,000	55,000	0.00%
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Hazardous waste day	-	-	-	-	-	-	-	-	-	13,142	-	13,142	16,000	13,142	-	13,142	-17.86%
Lab fees - plant	-	-	-	-	-	-	7,336	3,660	10,996	-	-	-	20,000	7,336	3,660	10,996	-45.02%
Total operating exp.	355,971	134,322	490,293	1,248,794	761,561	2,010,355	287,246	574,029	861,275	616,302	206,187	822,489	4,175,634	2,508,313	1,676,099	4,184,412	0.21%
Operating income (loss)	$ 160,492	$ 33,550	$ 194,042	$ 460,091	$ (194,143)	$ 265,948	$ 555,817	$ (289,894)	265,923	$ (616,302)	$ 23,604	$ 177,309	$ 534,854	$ 1,330,105	$ (426,883)	$ 903,222	68.87%