

CITY OF SCOTT
Louisiana

BUDGET
YEAR ENDED JUNE 30, 2019

AMENDED BUDGET
YEAR ENDED JUNE 30, 2018

CITY OF SCOTT
BUDGET INDEX

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The Honorable Purvis Morrison, Mayor,
and Members of the City Council
City of Scott, Louisiana

I submit to you the budget for the fiscal year 2019, beginning July 1, 2018. 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, the 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 \$ 14,434,007 .

UTILITY FUND:

Utility expenses have been increased or decreased over/under the prior year on a line-item basis. Utility rates have not been changed from previous year.

The monthly gas fuel adjustment charge fluctuates with fuel costs and are expected to be approximately the same as Fye 2018 since the number of customers are anticipated to be the same. Garbage rates and the related garbage collection expenses are anticipated to be the same as FYE 2018. The number of customers are anticipated to be the same in all utility departments.

Effective Rates (7/1/2018)

	Commercial Rate:	Residential Rate:	
		<u>Base Rate</u>	<u>Per CCF or Gallon</u>
Gas department		7.50	Fuel adjustment charge based on fuel
Water department	19.32 for 1st 3,000 gallons 5.87 per 1,000 gal. over 3,000 gallons	11.73 for 1st 2,500 gallons	5.77 per 1,000 gal. over 2,500 gallons
Sewer department	15.00 for 1st 3,000 gallons 5.77 per 1,000 gal. over 3,000 gallons	11.00 for 1st 2,500 gallons	5.77 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, 2019

	2017 Actual	2018 Estimated	2019 Budget	General Fund	Sales Tax Funds	Debt Service Funds	Capital Projects Funds	Utility Fund
Revenues:								
Taxes	\$ 5,718,460	\$ 6,002,536	\$ 6,300,100	\$ 797,100	\$ 5,503,000	\$ -	\$ -	\$ -
Licenses and permits	329,727	220,707	262,750	262,750	-	-	-	-
Intergovernmental	1,773,150	357,245	5,190,520	468,473	4,357,097	-	364,950	-
Charges for services	3,145,770	3,245,749	3,230,226	-	-	-	-	3,230,226
Fines and forfeits	241,427	301,055	298,100	298,100	-	-	-	-
Miscellaneous	157,260	228,600	169,550	43,750	112,000	3,800	-	10,000
Total operating revenues	<u>11,365,794</u>	<u>10,355,892</u>	<u>15,451,246</u>	<u>1,870,173</u>	<u>9,972,097</u>	<u>3,800</u>	<u>364,950</u>	<u>3,240,226</u>
Expenditures:								
General government	1,094,491	1,142,915	1,065,131	989,131	76,000	-	-	-
Public safety -								
Police	2,241,663	2,471,235	2,975,484	2,975,484	-	-	-	-
Civil Service	2,000	4,112	4,175	4,175	-	-	-	-
Fire	329,096	479,961	586,703	-	586,703	-	-	-
Highways and streets	1,058,355	970,640	1,138,998	817,319	321,679	-	-	-
Culture and recreation	53,454	52,867	56,834	56,834	-	-	-	-
Debt service								6,480,452
Principal	400,000	410,000	425,000	-	-	-	-	-
Interest and issuance costs	289,981	278,805	266,280	-	-	266,280	-	-
Capital outlay	1,425,292	862,679	14,101,552	123,492	6,285,022	-	7,693,038	-
Utility assets - pd with govt funds	-	-	-	-	-	-	-	-
Utility Fund expenses	3,248,095	3,256,641	3,250,564	-	-	-	-	3,250,564
Total operating expenses	<u>10,142,427</u>	<u>9,929,855</u>	<u>23,870,721</u>	<u>4,966,435</u>	<u>7,269,404</u>	<u>266,280</u>	<u>7,693,038</u>	<u>9,731,016</u>
Operating income (loss)	<u>1,223,367</u>	<u>426,037</u>	<u>(8,419,475)</u>	<u>(3,096,262)</u>	<u>2,702,693</u>	<u>(262,480)</u>	<u>(7,328,088)</u>	<u>(6,490,790)</u>
Nonoperating revenues (expenses):								
Interest income	7,397	13,752	15,000	-	-	-	-	15,000
Interest expense	(3,911)	(16,490)	(20,366)	-	-	-	-	(20,366)
Nonemployer pension contribution	11,734	11,734	11,734	-	-	-	-	11,734
Total nonoperating revenues (expenses)	<u>15,220</u>	<u>8,996</u>	<u>6,368</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,368</u>
Income (loss) before capital contributions and transfers	<u>1,238,587</u>	<u>435,033</u>	<u>(8,413,107)</u>	<u>(3,096,262)</u>	<u>2,702,693</u>	<u>(262,480)</u>	<u>(7,328,088)</u>	<u>(6,484,422)</u>
Capital contributions	<u>133,105</u>	<u>80,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Proceeds from capital lease	-	-	-	-	-	-	-	-
Transfers in	6,327,510	11,164,163	7,179,891	3,163,500	-	697,338	1,244,053	2,075,000
Transfers in (Utility assets)	143,994	682,930	332,455	-	-	-	-	332,455
Transfers out	(6,471,504)	(11,847,093)	(7,512,346)	-	(5,222,346)	-	-	(2,290,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,163,500</u>	<u>(5,222,346)</u>	<u>697,338</u>	<u>1,244,053</u>	<u>117,455</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>1,371,692</u>	<u>515,142</u>	<u>(8,413,107)</u>	<u>67,238</u>	<u>(2,519,653)</u>	<u>434,858</u>	<u>(6,084,035)</u>	<u>(6,366,967)</u>
Fund balances/retained earnings, beginning	<u>30,032,061</u>	<u>31,403,753</u>	<u>31,918,895</u>	<u>1,227,147</u>	<u>6,322,416</u>	<u>272,072</u>	<u>6,149,575</u>	<u>17,947,685</u>
Fund balances/retained earnings, ending	<u>\$31,403,753</u>	<u>\$31,918,895</u>	<u>\$23,505,788</u>	<u>\$ 1,294,385</u>	<u>\$ 3,802,763</u>	<u>\$ 706,930</u>	<u>\$ 65,540</u>	<u>\$ 11,580,718</u>

CITY OF SCOTT, LOUISIANA
Capital Outlay Budget Request
June 30, 2019

Description of Capital Item	Functional Department	Cost	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
General Fund						
<u>General government:</u>						
1 Computers - Time Clocks (3), Software Update, Printer/Computer, Office Chairs (4)	Gen. Govt.	\$ 4,000	General Fund	6/30/19	Improve efficiency	Requested
2 Weatherization (balance from Entergy grant received 2012/2013)	Gen. Govt.	2,839	General Fund	6/30/19	Availability to citizen:	Approved
3 Tourism/Economic Development	Gen Govt.	<u>18,685</u>	General Fund (LCVC Grant \$15,000)	6/30/19	Availability to citizen:	Requested
Total general government		<u>25,524</u>				
<u>Public Safety:</u>						
4 Automobiles- 2 explorers	Police	55,000	Gen. Fund/LACE	6/30/19	Increase police protection	Requested
5 Equipment Camera equip, vehicle equip, 700 mghz Radio (2)	Police	33,000	Gen. Fund/LACE	6/30/19	Increase police protection	Requested
6 Video equipment for Event Center	Police	5,000	Gen. Fund/LACE	6/30/19	Increase police protection	Requested
7 Bullet proof vests	Police	<u>4,968</u>	Gen. Fund/LACE	6/30/19	Increase police protection	Requested
Total public safety		<u>97,968</u>			Availability to citizens	
TOTAL GENERAL FUND		<u>123,492</u>				
<u>Sales Tax Funds</u>						
<u>Streets and drainage:</u>						
8 Blacktopping/overlay Walker Road (Approx. 500 feet)	Street	45,200	1968 Sales Tax	6/30/19	Improve efficiency	Requested
9 Engineer to repeal FEMA flood maps	Drainage	2,000	1968 Sales Tax	6/30/19	Improve efficiency	Requested
10 Roundabout study - Westgate @ Eraste Landry	Street	54,000	1968 Sales Tax	6/30/19	Improve efficiency	Requested
11 Detention for Westside Elem.; French Settlement; Old Spanish Trail & JB Road	Street	30,000	1968 Sales Tax	6/30/19	Improve efficiency	Requested
12 Detention for Provost Rd; Westward Heights, Cheyenne Circle - GOSHEP Grant Match	Street	1,926,697	TIF Sales Tax (GOHSEP grant \$1,565,633; City match \$361,064)	6/30/20	Improve efficiency	Requested
13 Drainage improvements for Golden Meadow	Street	30,000	1968 Sales Tax	6/30/19	Improve efficiency	Requested
14 Retention for Destination Point	Street	48,000	TIF Sales Tax	6/30/19	Improve efficiency	Requested
15 Street lights at Westward Heights	Street	2,000	TIF Sales Tax	6/30/19	Improve efficiency	Requested
16 Public works trucks (2)	Street	65,000	1984 Sales Tax	6/30/19	Street safety	Requested
17 Fentre to Old Spanish Trail- Ile De Cannes LCG- Intergovernment Agreement- 1 of 3 payments	Street	250,000	TIF Sales Tax	6/30/21	Improve efficiency	Requested

(continued)

CITY OF SCOTT, LOUISIANA
Capital Outlay Budget Request (Continued)
June 30, 2019

Description of Capital Item	Functional Department	Cost	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
Sales Tax Funds (continued)						
18 St. Mary St. Sidewalks - Engineering	Street	100,000	TIF Sales Tax	6/30/19	Improve efficiency	Approved
19 Bridge Repair - Congress & Fenetre	Street	222,000	TIF Sales Tax	6/30/19	Improve efficiency	Approved
20 Bridge Repair - Provost Rd	Street	25,125	TIF Sales Tax	6/30/19	Improve efficiency	Approved
21 LA 93 Widening (\$80,000 Eng. & \$40,000 Util Rel)	Street	120,000	TIF Sales Tax	6/30/19	Improve efficiency	Requested
22 Dulles to Fenetre-Ile Des Cannes GOSHEP Grant Match	Street	3,250,000	TIF Sales Tax, HMGP grant (GOHSEP Grant \$2,437,500; State Grant \$353,964; City Match \$458,536)	6/30/20	Improve efficiency	Requested
23 Dump truck	Street	<u>115,000</u>	TIF Sales Tax	6/30/19	Improve efficiency	Requested
TOTAL STREETS AND DRAINAGE DEPARTMENT		<u>6,285,022</u>				
Capital Projects Fund						
24 Apollo Road extension	Street	7,373,838	Sales Tax Bonds, TIF Sales Tax	6/30/20	Improve efficiency	Requested
25 LA Plating & Coating grant repayment	Street	319,200	Company contribution; 1968 Sales Tax	6/30/19		
Total Capital Projects Fund		<u>7,693,038</u>				
Total Governmental Funds		<u>\$14,101,552</u>				
26 Hydrant ring reflectors- Color Coded	Water	1,850	1968 Sales Tax	6/30/19	Improve efficiency	Requested
27 Sewer rehab & pumps	Sewer	50,000	1968 Sales Tax	6/30/19	Improve efficiency	Requested
28 Automatic Water Meter Replacement Project to change out the remaining meters software / Trimble Tablet	Water	70,605	1968 Sales Tax	6/30/19	Improve efficiency	Requested
29 Water/sewer for Scott St, Commercial Park; Old Spanish Trail	Water/Sewer	33,422	TIF Sales Tax	6/30/19	Improve efficiency	Requested
30 Sewer Plant Repairs	Sewer	<u>210,000</u>	1968 Sales Tax	6/30/19	Improve efficiency	Requested
TOTAL UTILITY FUND (paid from 1968 & TIF sales tax fund: and Capital Projects funds)		<u>365,877</u> *				
TOTAL Capital Outlay		<u>\$14,467,429</u>				

* -Denotes capital outlay for Utility Fund, which is shown as a transfer to the Utility Fund.

CITY OF SCOTT, LOUISIANA
GENERAL FUND
BUDGET
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017 Actual	2018 Estimated	2019 Budget	
Revenues:				
Taxes	\$ 758,609	\$ 796,162	\$ 797,100	0.12%
Licenses and permits	329,727	220,707	262,750	19.05%
Intergovernmental	227,380	284,255	468,473	64.81%
Fines and forfeits	241,427	301,055	298,100	-0.98%
Miscellaneous	77,212	49,207	43,750	-11.09%
Total revenues	<u>1,634,355</u>	<u>1,651,386</u>	<u>1,870,173</u>	<u>13.25%</u>
Expenditures:				
General government	1,011,199	1,069,446	989,131	-7.51%
Public safety -				
Police	2,241,663	2,471,235	2,975,484	20.40%
Civil Service	2,000	4,112	4,175	1.53%
Highways and streets	713,674	711,326	817,319	14.90%
Culture and recreation	53,454	52,867	56,834	7.50%
Capital outlay	346,859	116,092	123,492	6.37%
Total expenditures	<u>4,368,849</u>	<u>4,425,078</u>	<u>4,966,435</u>	<u>12.23%</u>
Deficiency of revenues over expenditures	<u>(2,734,494)</u>	<u>(2,773,692)</u>	<u>(3,096,262)</u>	<u>11.63%</u>
Other financing sources:				
Transfers from -				
Utility Fund	1,750,000	2,011,000	2,290,000	13.87%
1984 Sales Tax Fund	750,000	763,000	873,500	14.48%
Total other financing sources	<u>2,500,000</u>	<u>2,774,000</u>	<u>3,163,500</u>	<u>14.04%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(234,494)	308	67,238	
Fund balance beginning	<u>1,461,333</u>	<u>1,226,839</u>	<u>1,227,147</u>	
Fund balance ending	<u>\$ 1,226,839</u>	<u>\$ 1,227,147</u>	<u>\$ 1,294,385</u>	

CITY OF SCOTT, LOUISIANA
GENERAL FUND
REVENUE SUMMARY
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017 Actual	2018 Estimated	2019 Budget	
Taxes:				
Ad valorem	\$ 251,638	\$ 260,928	\$ 261,000	0.03%
Franchise-				
Electric	421,546	452,682	452,000	-0.15%
Natural gas	22,511	22,358	22,400	0.19%
Cable TV	62,914	58,045	60,000	3.37%
Telephone - internet	-	2,149	1,700	-20.89%
Total taxes	<u>758,609</u>	<u>796,162</u>	<u>797,100</u>	<u>0.12%</u>
Licenses and permits:				
Liquor and beer licenses	8,400	8,850	8,850	0.00%
Occupational licenses	25,570	24,115	25,000	3.67%
Insurance occupational licenses	185,479	104,087	141,500	35.94%
Building permits	85,726	61,390	70,000	14.03%
Electrical permits	12,615	10,283	10,000	-0.15%
Air conditioner inspection	5,862	10,332	6,000	0.19%
Culvert permits	1,300	575	500	-13.04%
Moving permits	4,500	725	700	-3.45%
Sign permits	150	-	-	0.00%
Work permits	125	350	200	-42.86%
Total licenses and permits	<u>329,727</u>	<u>220,707</u>	<u>262,750</u>	<u>19.05%</u>
Intergovernmental:				
State of Louisiana -				
Office of Community Development	12,000	-	-	0.00%
Department of Revenue and Taxation:				
Beer taxes	13,921	14,643	14,700	0.39%
Department of Transportation:				
Grass cutting	9,460	9,460	9,460	0.00%
Department of Public Safety:				
Municipal fire and police supplemental pay	123,540	145,269	186,000	28.04%
Local -				
Lafayette Parish School Board	65,161	100,133	238,313	138.00%
L.E.D.A	-	11,000	-	-100.00%
LCVC	3,298	3,750	20,000	433.33%
Total intergovernmental	<u>227,380</u>	<u>284,255</u>	<u>468,473</u>	<u>64.81%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
REVENUE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			
	2017 Actual	2018 Estimated	2019 Budget	
Fines and forfeits:				
Fines and court costs - regular	139,799	152,929	150,000	-1.92%
Fines and court costs - LACE	101,203	148,061	148,000	-0.04%
Clerk of court	425	65	100	53.85%
Total fines and forfeits	<u>241,427</u>	<u>301,055</u>	<u>298,100</u>	<u>-0.98%</u>
Miscellaneous:				
Interest	5,468	12,182	15,000	23.13%
Other police revenues	29,050	-	-	0.00%
Other sources	11,527	2,689	500	-81.41%
Begnaud House inventory sales	1,146	2,000	2,000	0.00%
Begnaud House event admissions	2,921	276	500	0.00%
Rental income - Scott Event Center	27,100	24,500	25,000	2.04%
Vendor income - Scott Market		150	750	
Sale of assets	-	6,600	-	0.00%
Sale of assets--police assets	-	810	-	0.00%
Total miscellaneous	<u>77,212</u>	<u>49,207</u>	<u>43,750</u>	<u>-11.09%</u>
 Total revenues	 <u>\$1,634,355</u>	 <u>\$ 1,651,386</u>	 <u>\$ 1,870,173</u>	 <u>13.25%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017 Actual	2018 Estimated	2019 Budget	
General government:				
Mayor and council salaries	\$ 143,738	\$ 143,739	\$ 143,738	0.00%
Other salaries	118,289	159,612	119,590	-25.07%
Salaries increase - cost of living	2.00% -	-	2,392	100.00%
Payroll taxes	7.85% 19,727	23,813	20,859	-12.40%
Municipal employee retirement	14.00% 18,193	31,769	28,299	-10.92%
Utilities	8,977	9,264	10,000	7.94%
Telephone	24,250	22,337	22,650	1.40%
Advertising and publications	23,174	21,500	22,000	2.33%
Repairs and maintenance	27,219	42,911	29,605	-31.01%
Dues and conventions	8,670	13,348	13,000	-2.61%
Legal fees	101,429	89,422	100,000	11.83%
Accounting and audit fees	28,610	35,337	35,000	-0.95%
Computer services	5,345	3,623	5,000	38.01%
Picard Group - governmental relations and consulting	98,500	96,000	50,000	-47.92%
Office car expense	11,526	11,247	9,550	-15.09%
General insurance	70,876	54,682	55,289	1.11%
Group insurance	26,865	32,367	44,331	36.96%
Office supplies	32,606	33,000	33,000	0.00%
Janitorial	9,700	9,800	9,600	-2.04%
Uniforms	1,208	581	3,000	416.35%
Disposal charges	1,383	1,579	1,395	-11.65%
Cell phones/tower charges	2,469	3,455	1,920	-44.43%
Public relations	-	438	2,500	470.78%
Alarm	300	300	300	0.00%
Christmas in Scott	380	439	500	13.90%
Bank charges	1,557	780	1,000	28.21%
Drug testing/counseling	1,087	1,120	1,200	7.14%
Scott business appreciation	3,256	3,601	4,000	11.08%
Collection fees	8,892	8,900	8,900	0.00%
Council on Aging	6,000	6,000	6,000	0.00%
Le Jumelage de Scott	-	2,600	2,600	0.00%
Scott culture district	3,100	-	500	100.00%
Prayer day expense	1,698	983	1,200	22.08%
Mardi Gras Parade	2,000	2,000	2,000	0.00%
Municode annual fee w/ supplements	-	2,895	2,500	-13.64%
GASB 45/ GASB 75	-	4,000	4,000	0.00%
Miscellaneous	2,010	110	100	-9.09%
Total administrative	<u>813,034</u>	<u>873,552</u>	<u>797,518</u>	<u>-8.70%</u>
Code department-				
Salaries	88,078	89,602	88,014	-1.77%
Salaries increase - cost of living	2.00% -	-	1,760	
Payroll taxes	7.85% 6,102	7,033	7,047	0.20%
Retirement	14.00% 8,680	11,872	12,568	5.86%
Group insurance	13,947	15,317	16,424	7.23%
Building inspections	80,610	71,194	65,000	-8.70%
Training	748	876	800	-8.68%
Total code department	<u>198,165</u>	<u>195,894</u>	<u>191,613</u>	<u>-2.19%</u>
Total general government	<u>1,011,199</u>	<u>1,069,446</u>	<u>989,131</u>	<u>-7.51%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%	
	2017	2018	2019		
	Actual	Estimated	Budget	Change	
Public safety:					
Police -					
Salaries--police staff	948,546	962,457	1,081,624	12.38%	
Salaries increase - cost of living	2.00%	-	22,111	100.00%	
Salary--Chief	78,170	78,170	78,170	0.00%	
Chief salary increase	6.00%	-	4,690	100.00%	
School resource officers	-	115,064	238,313	107.11%	
Clerk of Court salaries	4,328	3,450	6,000	73.91%	
LACE salaries	9,686	22,359	25,000	11.81%	
Overtime salaries	39,384	50,000	50,000	0.00%	
On-behalf payments	123,540	145,629	186,000	27.72%	
Payroll taxes	7.85%	92,635	103,271	28.61%	
Retirement	32.25%	303,153	333,523	405,075	21.45%
Auto expense (fuel)	67,363	85,000	95,000	11.76%	
Auto expense - chief truck	7,200	7,200	7,200	0.00%	
Uniforms and supplies	22,904	15,000	20,000	33.33%	
Uniforms - police office personnel	3,308	3,500	3,600	2.86%	
Supplies - Detectives division	1,761	2,000	2,000	0.00%	
Training, lodging, and travel	10,211	15,000	18,000	20.00%	
Dues and subscriptions	7,894	10,000	10,000	0.00%	
Drug testing/Hep B vaccinations	3,675	6,800	5,000	-26.47%	
General insurance	190,555	152,895	159,424	4.27%	
Group insurance	175,407	194,728	236,062	21.23%	
Advertising	2,127	2,445	3,000	22.70%	
Miscellaneous	346	500	500	0.00%	
Repairs and maintenance (auto)	47,920	50,000	60,000	20.00%	
Tower charges	2,040	2,200	2,300	4.55%	
Janitorial	14,400	17,500	17,500	0.00%	
Firearms and ammunition	4,962	4,983	9,000	80.61%	
Telephone	5,967	6,522	7,000	7.33%	
Computer services	14,498	20,000	20,000	0.00%	
Office equipment repair and maintenance	15,950	18,200	20,000	9.89%	
Air card	12,682	12,339	14,100	14.27%	
Utilities	19,699	22,000	22,000	0.00%	
Office supplies	11,352	8,500	9,000	5.88%	
Hazard material clean up	-	-	5,000	100.00%	
Total police	<u>2,241,663</u>	<u>2,471,235</u>	<u>2,975,484</u>	<u>20.40%</u>	
Civil service-					
Contract services	-	2,112	2,175	2.98%	
Office expense/advertising	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0.00%</u>	
Total civil service	<u>2,000</u>	<u>4,112</u>	<u>4,175</u>	<u>1.53%</u>	
Total public safety	<u>\$ 2,243,663</u>	<u>\$ 2,475,347</u>	<u>\$ 2,979,659</u>	<u>20.37%</u>	

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017 Actual	2018 Estimated	2019 Budget	
Highways and streets:				
Street department -				
Salaries	\$ 338,181	\$ 340,879	\$ 399,259	17.13%
Salaries increase - cost of living	2.00% -	-	7,985	100.00%
Municipal employee retirement	14.00% 26,975	45,166	57,014	26.23%
Payroll taxes	7.85% 27,472	26,759	31,969	19.47%
Street lighting	73,624	74,892	75,000	0.14%
General insurance	117,074	94,498	99,570	5.37%
Group insurance	38,775	42,669	59,272	38.91%
Dues and Subscriptions	-	600	500	-16.67%
Utilities	8,024	8,288	8,300	0.14%
Engineering	1,665	-	-	0.00%
Janitorial	7,725	6,100	6,200	0.00%
Uniforms	2,162	3,104	3,100	-0.13%
Install/Remove X-mas decorations	1,616	1,802	1,850	2.66%
Lawn maintenance - contract	63,604	58,290	61,000	4.65%
MPO Acadiana Regional Commission	5,237	7,417	5,500	-25.85%
Miscellaneous	1,540	862	800	-7.19%
Total street department	<u>713,674</u>	<u>711,326</u>	<u>817,319</u>	<u>14.90%</u>
Culture and Recreation:				
Begnaud House -				
Salaries	15,060	17,528	16,744	-4.47%
Salaries - cost of living increase	2.00% -	-	335	100.00%
Payroll taxes	7.85% 1,294	1,376	1,341	-2.54%
Insurance	1,318	1,672	1,979	18.36%
Inventory sold	130	459	500	8.93%
Utilities	2,602	3,250	3,350	3.08%
Advertising and marketing	3,310	493	2,000	305.68%
Alarm	439	465	300	-35.48%
Events	750	214	500	133.64%
Telephone/cable/TV/Internet	2,638	1,788	1,800	0.67%
Computer service	-	822	160	100.00%
Office/housekeeping supplies	1,129	1,149	1,000	-12.97%
Building and ground maintenance	825	350	1,000	185.71%
Conferences/travel/dues	-	228	460	101.75%
Miscellaneous	840	-	100	100.00%
Total Begnaud House	<u>30,335</u>	<u>29,794</u>	<u>31,569</u>	<u>5.96%</u>
Scott Event Center -				
Contract labor	5,475	7,610	7,500	-1.45%
Advertising	-	-	500	100.00%
Janitorial and supplies	2,816	1,864	2,500	34.12%
Insurance	1,334	1,414	1,425	0.78%
Repairs and maintenance	2,905	2,935	3,425	16.70%
Telephone	-	495	540	9.09%
Miscellaneous	605	229	100	-56.33%
Utilities	6,625	6,094	6,800	11.59%
Total Scott Event Center	<u>19,760</u>	<u>20,641</u>	<u>22,790</u>	<u>10.41%</u>

CITY OF SCOTT, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017	2018	2019	
	Actual	Estimated	Budget	
Scott Community Center -				
Telephone and utilities	1,669	1,484	1,500	1.08%
Insurance	667	652	675	0.00%
Repairs and supplies	1,023	296	300	1.35%
Total Scott Community Center	<u>3,359</u>	<u>2,432</u>	<u>2,475</u>	<u>1.77%</u>
Total culture and recreation	<u>53,454</u>	<u>52,867</u>	<u>56,834</u>	<u>7.50%</u>
Capital outlay:				
General government -				
Computer and equipment	113,138	6,224	2,500	-59.83%
Air conditioner	13,050	-	-	0.00%
Painting and cleaning carpet	10,496	-	-	0.00%
Office chairs	-	-	1,500	100.00%
Public safety -				
Police:				
Automobiles	138,984	55,088	55,000	-0.16%
Equipment for autos	77	-	-	0.00%
Equipment	9,161	15,264	17,600	0.00%
Video equipment for Event Center	-	-	5,000	100.00%
Computers server	8,650	-	-	0.00%
Cameras/body cameras	-	10,340	10,400	0.58%
700 mghz radios (2)	-	-	5,000	100.00%
Bullet proof vests	1,788	2,208	4,968	125.00%
Streets -				
Weatherization	50,000	-	2,839	100.00%
Culture and tourism-				
Scott Event Center Tables	-	945	-	-100.00%
Begnaud House improvements	1,515	-	-	0.00%
Veterans Memorial/Tourism/Economic Development	-	26,023	18,685	100.00%
Total capital outlay	<u>346,859</u>	<u>116,092</u>	<u>123,492</u>	<u>6.37%</u>
Total expenditures	<u>\$ 4,368,849</u>	<u>\$ 4,425,078</u>	<u>\$ 4,966,435</u>	<u>12.23%</u>

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
6/22/68 SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017	2018	2019	
	Actual	Estimated	Budget	Change
Revenues:				
Taxes	\$ 2,158,111	\$ 2,254,843	\$ 2,355,000	4.44%
Intergovernmental:				
FEMA grant	75,467	-	-	0.00%
LGAP grant	-	-	-	0.00%
Miscellaneous	<u>18,012</u>	<u>30,975</u>	<u>31,000</u>	<u>0.08%</u>
Total revenues	<u>2,251,590</u>	<u>2,285,818</u>	<u>2,386,000</u>	<u>4.38%</u>
Expenditures:				
General government	38,429	33,472	35,000	4.57%
Highways and streets	253,291	168,064	202,326	20.39%
Capital outlay	<u>705,434</u>	<u>419,381</u>	<u>161,200</u>	<u>-61.56%</u>
Total expenditures	<u>997,154</u>	<u>620,917</u>	<u>398,526</u>	<u>-35.82%</u>
				0.00%
Excess of revenues over expenditures	<u>1,254,436</u>	<u>1,664,901</u>	<u>1,987,474</u>	<u>19.37%</u>
Other sources (uses):				
Transfers to -				
Utility Fund	(3,061,193)	(1,390,102)	(1,907,455)	37.22%
Capital Projects Fund	<u>(72,991)</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total other uses	<u>(3,134,184)</u>	<u>(1,390,102)</u>	<u>(1,907,455)</u>	<u>37.22%</u>
Excess of revenues over expenditures and other uses	(1,879,748)	274,799	80,019	<u>-70.88%</u>
Fund balance, beginning	<u>2,547,286</u>	<u>667,538</u>	<u>942,337</u>	
Fund balance, ending	<u>\$ 667,538</u>	<u>\$ 942,337</u>	<u>\$ 1,022,356</u>	

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
6/22/68 SALES TAX FUND BUDGET
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017 Actual	2018 Estimated	2019 Budget	
General government:				
Sales tax collection fees	\$ 21,599	12,727	\$ 13,000	2.15%
Professional fees	16,830	20,745	22,000	6.05%
Total general government	<u>38,429</u>	<u>33,472</u>	<u>35,000</u>	<u>4.57%</u>
Highways and streets				
Supplies and repairs	93,848	-	67,596	#DIV/0!
Herbicide program	29,730	29,730	29,730	0.00%
Annexation	30,383	27,627	25,000	-9.51%
Engineering fees	99,330	110,707	80,000	-27.74%
Total highways & streets	<u>253,291</u>	<u>168,064</u>	<u>202,326</u>	<u>20.39%</u>
Capital outlay:				
Highways and streets-				
Blacktop - various streets/Walker Rd overlay	397,722	316,000	45,200	6.05%
Camera's & DVR shop	-	4,400	-	
Electric gate	-	12,500	-	-100.00%
Refurbishing falling star Christmas pole decoration	5,086	4,711	-	-100.00%
School lights, camera, air compressor, trailer	23,393	-	-	0.00%
Roundabout study - Westgate @ Eraste Landry	17,921	2,940	54,000	1736.73%
Engineer to repeal flood maps	-	13,480	2,000	-85.16%
Apollo Road roundabout	43,551	-	-	0.00%
Drainage study Lateral 8C	100,878	-	-	0.00%
Detention for Westside Elem.; French Settlement;				
Old Spanish Trail & JB Road	37,210	36,022	30,000	-16.72%
Drainage improvements for Golden Meadow	-	18,828	30,000	59.34%
Bridge Repair Congress and Fenetre	-	10,500	-	-100.00%
Landry Road widening	69,673	-	-	0.00%
Street truck	10,000	-	-	0.00%
Total capital outlay	<u>705,434</u>	<u>419,381</u>	<u>161,200</u>	<u>-61.56%</u>
Total expenditures	<u>997,154</u>	<u>620,917</u>	<u>398,526</u>	<u>-35.82%</u>
Utility fund capital outlay				
Sewer rehab	-	11,183	25,000	123.55%
Hydrant ring reflectors	-	2,494	1,850	-25.82%
Apollo Road water and sewer Phase I	-	154,692	-	-100.00%
Automatic water meter project	-	35,316	70,605	99.92%
Sewer pump	-	56,599	25,000	-55.83%
Sewer plant repairs	-	-	210,000	100.00%
Waterline extension - Ambassador Caffery N I-10	-	9,340	-	-100.00%
Total Utility Fund capital outlay	<u>-</u>	<u>269,624</u>	<u>332,455</u>	<u>23.30%</u>
(shown a transfer to Utility Fund)				

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
4/1/84 SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017	2018	2019	
	Actual	Estimated	Budget	
Revenues:				
Taxes - sales	\$ 2,158,111	\$ 2,258,843	\$ 2,355,000	4.26%
Miscellaneous -				
Interest	<u>13,054</u>	<u>30,287</u>	<u>31,000</u>	2.35%
Total revenues	<u>2,171,165</u>	<u>2,289,130</u>	<u>2,386,000</u>	<u>4.23%</u>
Expenditures:				
Current -				
General government -				
Sales tax collection fees	21,599	12,727	12,000	-5.71%
Professional fees	<u>17,170</u>	<u>21,270</u>	<u>23,000</u>	<u>8.13%</u>
Total general government	<u>38,769</u>	<u>33,997</u>	<u>35,000</u>	<u>2.95%</u>
Public safety -				
Fire:				
				0.00%
Contract	50,000	75,000	75,000	
Telephone and supplies	2,099	2,102	2,110	0.38%
Uniforms	2,335	350	4,650	1228.57%
Professional fees	15,706	16,125	16,500	2.33%
Salaries	215,577	293,487	379,604	29.34%
Salaries increase - cost of living	2.00%	-	7,592	100.00%
Incentive for volunteers	8,150	50,000	50,000	0.00%
Payroll taxes	7.85%	17,705	23,039	23.24%
Accounting personnel	-	6,000	6,000	0.00%
Insurance	<u>17,524</u>	<u>13,858</u>	<u>16,853</u>	<u>21.61%</u>
Total public safety	<u>329,096</u>	<u>479,961</u>	<u>586,703</u>	<u>22.24%</u>
Highways and streets -				
Vehicle and equipment repairs and maint.	56,243	56,117	55,000	-1.99%
Equipment lease - excavator	<u>35,147</u>	<u>35,133</u>	<u>64,353</u>	<u>83.17%</u>
Total highways and streets	<u>91,390</u>	<u>91,250</u>	<u>119,353</u>	<u>30.80%</u>
Capital outlay:				
Highways and streets -				
Tractor	-	138,000	-	-100.00%
Trucks (2)	<u>-</u>	<u>-</u>	<u>65,000</u>	100.00%
Total capital outlay	<u>-</u>	<u>138,000</u>	<u>65,000</u>	
Debt service				
Principal and interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total expenditures	<u>459,255</u>	<u>743,208</u>	<u>806,056</u>	<u>8.46%</u>
Excess of revenues over expenditures	<u>1,711,910</u>	<u>1,545,922</u>	<u>1,579,944</u>	<u>2.20%</u>

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
4/1/84 SALES TAX FUND BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017 Actual	2018 Estimated	2019 Budget	
Other uses:				
Proceeds from capital lease	-	-	-	100.00%
Transfers to -				
Utility Fund	-	(445,000)	(500,000)	0.00%
Sales Tax Bond Fund	(346,663)	(347,450)	(348,669)	0.35%
General Fund	(750,000)	(763,000)	(873,500)	0.00%
Total other uses	<u>(1,096,663)</u>	<u>(1,555,450)</u>	<u>(1,722,169)</u>	<u>10.72%</u>
Excess (deficiency) of revenues over expenditures and other uses	615,247	(9,528)	(142,225)	<u>1392.71%</u>
Fund balance, beginning	<u>884,651</u>	<u>1,499,898</u>	<u>1,490,370</u>	
Fund balance, ending	<u>\$ 1,499,898</u>	<u>\$ 1,490,370</u>	<u>\$ 1,348,145</u>	

CITY OF SCOTT, LOUISIANA
SPECIAL REVENUE FUND
TIF DISTRICT SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017 Actual	2018 Estimated	2019 Budget	
Revenues:				
Taxes - sales	\$ 643,629	\$ 692,688	\$ 793,000	14.48%
Intergovernmental - federal grants				
Hazard Mitigation	-	-	4,003,133	100.00%
Intergovernmental - state grants				
State Flood Control grant	-	-	353,964	100.00%
Apollo Road Grant	1,399,300	-	-	0.00%
Miscellaneous -				
Interest	37,677	104,395	50,000	-52.10%
Total revenues	<u>2,080,606</u>	<u>797,083</u>	<u>5,200,097</u>	<u>552.39%</u>
Expenditures:				
General government -				
Sales tax collection fees	6,094	6,000	6,000	0.00%
Capital outlay - streets				
Apollo Rd. roundabout	372,999	-	-	0.00%
Dump truck	-	-	115,000	
Bridge repair - Congress & Fenetre	-	-	222,000	
Bridge repair - Provost Rd	-	-	25,125	
Detention for Provost Rd, Westward				
Heights, & Cheyenne Circle	-	129,377	1,926,697	1389.21%
Retention Destination Point	-	6,629	48,000	624.09%
Street lights in Westward Heights	-	-	2,000	100.00%
Dulles to Fenetre - GOHSEP Drainage Imp	-	-	3,250,000	100.00%
LA 93 widening	-	-	120,000	100.00%
St. Mary St. sidewalks	-	-	100,000	100.00%
Coulee Ile De Cannes- LCG	-	-	250,000	100.00%
Total capital outlay	<u>372,999</u>	<u>136,006</u>	<u>6,058,822</u>	<u>4354.82%</u>
Total expenditures	<u>379,093</u>	<u>142,006</u>	<u>6,064,822</u>	<u>4170.82%</u>
Excess (deficiency) of revenues over expenditures	<u>1,701,513</u>	<u>655,077</u>	<u>(864,725)</u>	<u>-232.00%</u>
Other financing sources (uses):				
Transfer to Debt Service	(346,663)	(347,450)	(348,669)	0.35%
Transfer to Capital Projects Fund	-	(6,129,785)	(1,244,053)	-79.70%
Utility projects (shown as transfers to Utility Fund):				
Apollo Rd-Apollo Commercial Park	-	(412,939)	(33,422)	0.00%
Apollo Road Construction	-	(367)	-	0.00%
Total other financing sources (uses)	<u>(346,663)</u>	<u>(6,890,541)</u>	<u>(1,626,144)</u>	<u>-76.40%</u>
Excess (deficiency) of revenues and other sources over expenditures and other use	1,354,850	(6,235,464)	(2,490,869)	-60.05%
Fund balance, beginning	<u>8,770,323</u>	<u>10,125,173</u>	<u>3,889,709</u>	
Fund balance, ending	<u>\$ 10,125,173</u>	<u>\$ 3,889,709</u>	<u>\$ 1,398,840</u>	

CITY OF SCOTT, LOUISIANA
DEBT SERVICE FUND
BOND FUND BUDGET
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017 Actual	2018 Estimated	2019 Budget	
Revenues:				
Miscellaneous - interest	\$ 1,305	\$ 3,830	\$ 3,800	-0.78%
Expenditures:				
Debt service -				
Principal retirement	400,000	410,000	425,000	3.66%
Interest	289,981	277,175	264,650	-4.52%
Paying agent fees	-	1,630	1,630	0.00%
Total debt service	689,981	688,805	691,280	0.36%
Excess (deficiency) of revenues over expenditures	(688,676)	(684,975)	(687,480)	0.00%
Other financing sources:				
Transfers from -				
TIF Sales Tax Fund	346,663	347,450	348,669	0.35%
Transfer from 1984 Sales Tax Fund	346,663	347,450	348,669	0.35%
Total financing sources	693,326	694,900	697,338	0.35%
Excess (deficiency) of revenues and other financing sources over expenditures	4,650	9,925	9,858	-0.68%
Fund balance, beginning	257,497	262,147	272,072	
Fund balance, ending	\$ 262,147	\$ 272,072	\$ 281,930	

CITY OF SCOTT, LOUISIANA
CAPITAL PROJECTS FUND
LCDBG GRANT FUND BUDGET
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017 Actual	2018 Estimated	2019 Budget	
Revenues:				
Federal grants - LCDBG				
Sewer system construction	\$ -	\$ -	\$ -	0.00%
Waterline replacement project	71,003	-	-	0.00%
LA Plating & Coating Grant Re-Pay	-	72,990	364,950	400.00%
Total revenue	<u>71,003</u>	<u>72,990</u>	<u>364,950</u>	<u>400.00%</u>
Expenditures:				
General Government-				
Office expense	-	-	-	0.00%
Professional fees	-	-	-	0.00%
Capital outlay--				
Apollo Road extension	-	-	7,373,838	
LA Plating & Coating Grant Re-Pay	-	53,200	319,200	0.00%
Total expenditures	<u>-</u>	<u>53,200</u>	<u>7,693,038</u>	
Excess of revenues over expenditures	<u>71,003</u>	<u>19,790</u>	<u>(7,328,088)</u>	<u>-37129.25%</u>
Other financing sources (uses):				
Transfers from 6/22/68 Sales Tax Fund	72,991	-	-	0.00%
Transfer from TIF Sales Tax Fund	-	6,129,785	1,244,053	-79.70%
Transfers to Utility Fund (for utility projects)	(143,994)	-	-	0.00%
Total other financing sources (uses)	<u>(71,003)</u>	<u>6,129,785</u>	<u>1,244,053</u>	<u>-79.70%</u>
Deficiency of revenues and other sources over expenditures and other uses	-	6,149,575	(6,084,035)	-198.93%
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>6,149,575</u>	
Fund Balance, ending	<u>\$ -</u>	<u>\$ 6,149,575</u>	<u>\$ 65,540</u>	

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017 Actual	2018 Estimated	2019 Budget	
Operating Revenues:				
Charges for services -				
Gas sales	\$ 519,797	\$ 507,393	\$ 507,500	0.02%
Water sales	1,203,343	1,240,328	1,240,350	0.00%
Sewerage service charges	520,069	571,797	571,800	0.00%
Garbage service charges	797,227	859,876	859,876	0.00%
Permits, reconnections and penalties	105,334	66,355	50,700	-23.59%
Other revenues	10,000	9,906	10,000	0.95%
Total operating revenues	3,155,770	3,255,655	3,240,226	-0.47%
Operating Expenses:				
Gas purchases	118,854	117,397	118,000	0.51%
Water purchases	816,591	911,598	911,600	0.00%
Garbage services	794,860	844,167	844,170	0.00%
Salaries	355,862	320,437	300,563	-6.20%
Salaries - cost of living increase	2.00%	-	6,011	0.00%
Municipal employee retirement	14.00%	37,635	42,458	42,921
OPEB expense	7,309	7,200	7,200	0.00%
Retirement expense - GASB 68 (benefit)	61,550	61,600	61,100	0.00%
Meter readers	50,440	-	-	#DIV/0!
Bad debts	29,463	79,999	35,000	-56.25%
General insurance	78,995	58,046	60,075	3.50%
Insurance for employees	62,237	64,090	64,628	0.84%
Professional fees	22,274	28,094	28,000	-0.33%
Lab fees	-	7,345	7,450	1.43%
Material, supplies and repairs	231,483	127,760	166,000	29.93%
Disposal charges	4,233	2,729	2,124	-22.17%
Truck expense	20,625	13,840	13,500	-2.46%
Depreciation expense	450,046	457,963	465,200	1.58%
Payroll taxes	26,340	25,154	24,066	-4.33%
Office expense	11,782	15,145	14,500	-4.26%
2 way radios/cell phone	3,476	3,913	3,096	-20.88%
Miscellaneous	120	56	300	435.71%
Training	1,904	4,177	10,460	150.42%
Uniforms	4,341	3,967	4,050	2.09%
Hazard Waste Day	13,190	14,288	14,000	-2.02%
Utilities and telephone	44,485	45,218	46,550	2.95%
Total operating expenses	3,248,095	3,256,641	3,250,564	-0.19%
Operating income	\$ (92,325)	\$ (986)	\$ (10,338)	948.48%

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET(CONTINUED)
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			
	2017 Actual	2018 Estimated	2019 Budget	
Nonoperating revenues (expenses):				
Interest income	7,397	13,752	15,000	9.08%
Nonemployer pension contribution	11,734	11,734	11,734	0.00%
Interest expense	(3,911)	(16,490)	(20,366)	23.51%
Total nonoperating revenues (expenses)	<u>15,220</u>	<u>8,996</u>	<u>6,368</u>	<u>-29.21%</u>
Income (loss) before capital contributions and transfers	<u>(77,105)</u>	<u>8,010</u>	<u>(3,970)</u>	<u>-149.56%</u>
Capital Contributions	<u>133,105</u>	<u>80,109</u>	<u>-</u>	<u>-100.00%</u>
Transfers in (out) -				
1968 Sales Tax Fund	3,061,193	1,120,478	1,575,000	40.57%
1968 Sales Tax Fund (for Utility Projects)	-	269,624	372,455	38.14%
1984 Sales Tax Fund	-	445,000	500,000	12.36%
TIF Sales Tax Fund (for Utility Projects)	-	446,728	-	-100.00%
Sewer System Construction Fund (for Utility Projects)	143,994	-	-	0.00%
General Fund	<u>(1,750,000)</u>	<u>(2,011,000)</u>	<u>(2,290,000)</u>	13.87%
Total transfers in (out)	<u>1,455,187</u>	<u>270,830</u>	<u>157,455</u>	<u>-41.86%</u>
Net income	1,511,187	358,949	153,485	<u>-57.24%</u>
Retained earnings, beginning	<u>16,110,971</u>	<u>17,622,158</u>	<u>17,981,107</u>	
Retained earnings, ending	<u>\$ 17,622,158</u>	<u>\$ 17,981,107</u>	<u>\$ 18,134,592</u>	

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
GAS DEPARTMENT
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017	2018	2019	
	Actual	Estimated	Budget	
Operating Revenues:				
Customer service charges	\$ 519,797	\$ 507,393	\$ 507,500	0.02%
Permits, reconnections, and penalties	32,580	11,199	500	-95.54%
Other Revenue	-	-	-	#DIV/0!
	<u>552,377</u>	<u>518,592</u>	<u>508,000</u>	<u>-2.04%</u>
Operating Expenses:				
Gas purchases	118,854	117,397	118,000	0.51%
Salaries	102,228	121,828	130,000	6.71%
Salaries increase - cost of living	2.00% -	-	2,600	100.00%
Municipal employee retirement	14.00% 15,868	16,142	18,564	15.00%
Retirement expense - GASB 68 (benefit)	25,851	26,000	26,000	0.02%
OPEB expense (benefit)	3,248	3,000	3,000	
Meter readers	8,092	-	-	#DIV/0!
Bad debts	7,955	48,199	10,000	-79.25%
Insurance	18,862	11,751	13,116	11.62%
Group insurance	29,363	25,328	28,663	13.17%
Professional fees	8,538	10,198	10,000	-1.94%
Materials, supplies and repairs gas meter replacement	19,626	21,938	21,000	-4.28%
Truck expense	6,356	3,902	5,000	28.14%
Depreciation expense	21,029	20,247	21,000	3.72%
Payroll taxes	7.85% 7,920	9,564	10,409	8.84%
Office expense	3,845	5,104	4,500	-11.83%
2 way radio/cell phone	1,738	1,552	2,016	29.90%
Miscellaneous	-	-	100	100.00%
Training	999	3,368	9,460	180.88%
Utilities	-	-	-	0.00%
Uniforms (3 FT @ 675)	2,026	1,657	2,025	22.21%
	<u>402,398</u>	<u>447,175</u>	<u>435,453</u>	<u>-2.62%</u>
Operating income	<u>\$ 149,979</u>	<u>\$ 71,417</u>	<u>\$ 72,547</u>	<u>1.58%</u>

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
WATER DEPARTMENT
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017	2018	2019	
	Actual	Estimated	Budget	Change
Operating Revenues:				
Customer service charges	\$ 1,203,343	\$ 1,240,328	\$ 1,240,350	0.00%
Permits, reconnections, and penalties	<u>55,522</u>	<u>39,683</u>	<u>35,000</u>	<u>-11.80%</u>
 Total operating water revenues	 <u>1,258,865</u>	 <u>1,280,011</u>	 <u>1,275,350</u>	 <u>-0.36%</u>
Operating Expenses:				
Water purchases	816,591	911,598	911,600	0.00%
Salaries	183,374	159,081	137,141	-13.79%
Salaries cost of living increase	2.00% -	-	2,743	100.00%
Municipal employee retirement	14.00% 17,946	21,078	19,584	-7.09%
OPEB expense (benefit)	3,248	3,300	3,300	0.00%
Retirement expense - GASB 68 (benefit)	29,544	29,500	29,000	-1.69%
Meter readers	42,348	-	-	0.00%
Bad debts	15,026	18,679	15,000	-11.80%
Insurance	22,449	14,911	15,301	0.00%
Insurance for employees	25,526	30,274	24,865	-17.87%
Professional fees	6,448	8,948	9,000	0.58%
Material, supplies and repairs	69,296	47,322	65,000	37.36%
Truck expense	4,424	3,373	5,000	48.24%
Depreciation expense	143,206	152,251	155,000	1.81%
Payroll taxes	7.85% 13,073	12,487	10,981	-12.06%
Office expense	4,037	5,343	5,000	-6.42%
2 way radio/cell phone	1,738	1,379	720	-47.79%
Miscellaneous	-	56	100	100.00%
Training	81	617	500	-18.96%
Utilities	-	-	-	0.00%
Uniforms (2 emp @ 675)	<u>1,688</u>	<u>1,673</u>	<u>1,350</u>	<u>-19.31%</u>
 Total operating expenses	 <u>1,400,043</u>	 <u>1,421,870</u>	 <u>1,411,185</u>	 <u>-0.75%</u>
 Operating income (loss)	 <u>\$ (141,178)</u>	 <u>\$ (141,859)</u>	 <u>\$ (135,835)</u>	 <u>-4.25%</u>

CITY OF SCOTT, LOUISIANA
UTILITY FUND BUDGET
SEWER DEPARTMENT
YEAR ENDED JUNE 30, 2019

	Year Ended June 30,			%
	2017 Actual	2018 Estimated	2019 Budget	
Operating Revenues:				
Customer service charges	\$ 520,069	\$ 571,797	\$ 571,800	0.00%
Permits, reconnections and penalties	17,232	15,473	5,200	-66.39%
Total operating sewer revenues	537,301	587,270	577,000	-1.75%
Operating Expenses:				
Sewer Department -				
Salaries	70,260	39,528	33,422	-15.45%
Salaries -cost of living increase 2%	-	-	668	100.00%
Municipal employee retirement 14.00%	3,821	5,238	4,773	-8.88%
Retirement expense - GASB 68 (benefit)	6,155	6,100	6,100	0.00%
OPEB expense (benefit)	813	900	900	0.00%
Bad debts	6,482	13,121	10,000	-23.79%
Insurance	16,522	12,116	12,138	0.18%
Insurance for employees	7,348	8,488	11,100	30.77%
Professional fees	7,288	8,948	9,000	0.58%
Material, supplies and repairs	118,077	45,000	50,000	11.11%
Truck expense	9,845	6,565	3,500	-46.69%
Depreciation expense	221,618	222,328	225,000	1.20%
Payroll taxes 7.85%	5,347	3,103	2,676	-13.76%
Office expense	3,900	4,698	5,000	6.43%
2 way radio/cell phone	-	982	360	-63.34%
Miscellaneous	120	-	100	100.00%
Training	824	192	500	160.42%
Uniforms	627	637	675	5.97%
Utilities	19,641	20,888	21,000	0.54%
Total sewer department expenses	498,688	398,832	396,912	-0.48%