

**CITY OF YOUNGSVILLE**

**BUDGET  
YEAR ENDED JUNE 30, 2018**

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**AMENDED BUDGET  
YEAR ENDED JUNE 30, 2017**

**CITY OF YOUNGSVILLE, LOUISIANA**  
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 June 30, 2018

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**CITY OF YOUNGSVILLE, LOUISIANA**  
**BUDGET MESSAGE**  
June 30, 2018

The Honorable Ken Ritter, Mayor  
and Members of the City Council  
City of Youngsville, Louisiana

I submit to you a budget for the fiscal year 2018, beginning July 1, 2017. 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 documents attached include anticipated revenues and expenditures for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Funds, Utility Fund, and the Youngsville Sports Complex Fund. Also, attached is a Capital Outlay Budget Request detailed on Pages 5 and 6. Additionally, the documents provide significant aspects of the budget which are detailed below:

**ALL FUNDS**

Revenues and expenditures have been increased or decreased over/under the previous year on line item basis for each revenue source and expenditure.

**GENERAL FUND**

Funding to the fire department is projected to increase in order to afford staffing at the new Bonin substation.

**CAPITAL OUTLAY**

The budget includes a capital outlay request of numerous items listed on Pages 5 and 6 of the budget document totaling \$4,318,475

**UTILITY FUND**

The budget does not include an increase in water, sewer, and garbage. Also, there was an increase in residential and commercial customers. Water customers increased by approximately 300, sewer by approximately 260, and garbage customers increased by approximately 100 from June 30, 2016 through June 30, 2017. Therefore, the 2018 revenues have been adjusted to reflect the increase in customers.

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 those into this document.

Sincerely,

Ashley Sexton  
City Treasurer

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CONSOLIDATED BUDGET**  
**YEAR ENDED JUNE 30, 2018**

Year Ended June 30,

	2016 ACTUAL	2017 ESTIMATED	2018 BUDGET	GENERAL FUND	SALES TAX FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	UTILITY FUND	SPORTS COMPLEX FUND
<b>Revenues:</b>									
Taxes	\$ 8,489,968	\$ 9,177,657	\$ 9,589,145	\$ 2,909,017	\$ 6,680,128	\$ -	\$ -	\$ -	\$ -
Licenses and permits	810,735	1,015,830	1,002,000	1,002,000	-	-	-	-	-
Intergovernmental	858,280	501,290	301,000	105,000	196,000	-	-	-	-
Fines and court costs	697,383	707,915	610,000	235,000	375,000	-	-	-	-
Utility charges for services	3,985,372	4,257,529	4,554,843	-	-	-	-	4,554,843	-
Miscellaneous	72,420	81,585	44,350	19,300	10,550	6,000	3,500	-	5,000
Nonoperating revenues - Utility Fund	334,459	382,530	420,710	-	-	-	-	420,710	-
Sponsorships	283,090	255,095	277,500	-	-	-	-	-	277,500
Sports complex/Rec Facility fees	467,327	573,430	611,960	-	-	-	-	-	611,960
<b>Total revenues</b>	<u>15,999,034</u>	<u>16,952,861</u>	<u>17,411,508</u>	<u>4,270,317</u>	<u>7,261,678</u>	<u>6,000</u>	<u>3,500</u>	<u>4,975,553</u>	<u>894,460</u>
<b>Expenditures:</b>									
General government	1,825,137	1,803,410	1,858,466	1,702,451	101,015	-	55,000	-	-
Public safety-									
Police	2,277,588	2,467,463	2,564,675	-	2,564,675	-	-	-	-
Fire	690,263	421,334	1,289,664	1,289,664	-	-	-	-	-
Streets and drainage	698,460	1,356,775	1,487,301	1,487,301	-	-	-	-	-
Utility expenses	3,994,196	3,991,423	4,278,660	-	-	-	-	4,278,660	-
Capital outlay	1,006,770	1,749,612	2,185,750	1,575,000	-	-	610,750	-	-
Capital outlay - Utility projects	-	3,763,900	2,074,500	-	-	-	-	2,074,500	-
Cap. outlay - Sports complex/Rec	-	22,895	58,225	-	-	-	-	-	58,225
Debt service	2,914,306	2,995,645	2,870,549	20,459	-	2,850,090	-	-	-
Sports complex/Rec Facility	2,173,039	2,611,452	2,646,315	-	-	-	-	-	2,646,315
Nonoperating expenses-Utility	82,784	49,235	44,177	-	-	-	-	44,177	-
<b>Total expenditures</b>	<u>15,662,543</u>	<u>21,233,144</u>	<u>21,358,282</u>	<u>6,074,875</u>	<u>2,665,690</u>	<u>2,850,090</u>	<u>665,750</u>	<u>6,397,337</u>	<u>2,704,540</u>
<b>Net change in fund balance</b>	<u>336,491</u>	<u>(4,280,283)</u>	<u>(3,946,774)</u>	<u>(1,804,558)</u>	<u>4,595,988</u>	<u>(2,844,090)</u>	<u>(662,250)</u>	<u>(1,421,784)</u>	<u>(1,810,080)</u>
<b>Other financing sources (uses):</b>									
Proceeds from issuance of bonds	-	3,565,000	-	-	-	-	-	-	-
Proceeds from capital lease/note payable	-	29,975	295,000	295,000	-	-	-	-	-
Payment to refund debt	-	(3,160,000)	-	-	-	-	-	-	-
Transfers in	8,063,999	7,387,178	7,335,322	959,000	886,710	2,920,905	250,982	1,379,500	938,225
Transfers out	(8,063,999)	(7,387,178)	(7,335,322)	(1,380,507)	(5,954,815)	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>434,975</u>	<u>295,000</u>	<u>(126,507)</u>	<u>(5,068,105)</u>	<u>2,920,905</u>	<u>250,982</u>	<u>1,379,500</u>	<u>938,225</u>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other uses</b>	<u>336,491</u>	<u>(3,845,308)</u>	<u>(3,651,774)</u>	<u>(1,931,065)</u>	<u>(472,117)</u>	<u>76,815</u>	<u>(411,268)</u>	<u>(42,284)</u>	<u>(871,855)</u>
Capital contributions	3,313,149	664,810	-	-	-	-	-	-	-
<b>Net excess (deficiency) for the year</b>	<u>3,649,640</u>	<u>(3,180,498)</u>	<u>(3,651,774)</u>	<u>(1,931,065)</u>	<u>(472,117)</u>	<u>76,815</u>	<u>(411,268)</u>	<u>(42,284)</u>	<u>(871,855)</u>
Fund balance\equity, beginning	49,410,500	53,060,140	49,879,642	2,673,714	2,277,746	3,383,255	411,268	16,756,518	24,377,141
Fund balance\equity, ending	<u>\$ 53,060,140</u>	<u>\$ 49,879,642</u>	<u>\$ 46,227,868</u>	<u>\$ 742,649</u>	<u>\$ 1,805,629</u>	<u>\$ 3,460,070</u>	<u>\$ -</u>	<u>\$ 16,714,234</u>	<u>\$ 23,505,286</u>

**CITY OF YOUNGVILLE, LOUISIANA**  
**CAPITAL OUTLAY BUDGET REQUEST**  
Year Ended June 30, 2018

<u>Description of Capital Item</u>	<u>Functional Department</u>	<u>Year Ended 06-30-18</u>	<u>Method of Financing</u>	<u>Completion Date</u>	<u>Board Action</u>
<b><u>GENERAL FUND:</u></b>					
<b><u>GENERAL GOVERNMENT</u></b>					
1 Land	Gen Govt.	\$ 295,000	General Fund (15-year note payable - Bank)	6/30/2018	Requested
2 Air conditioner	Gen Govt.	7,000	General Fund	6/30/2018	Requested
3 Time Clock System	Gen Govt.	<u>25,000</u>	General Fund	6/30/2018	Requested
		<u>327,000</u>			
<b><u>STREETS AND PUBLIC WORKS:</u></b>					
4 Drainage Improvements - (Outfall Improvements, Almamaster, etc.)	Streets/Public Works	150,000	General Fund	6/30/2018	Requested
5 Resurface: Select city streets	Streets/Public Works	400,000	General Fund	6/30/2018	Requested
6 General Drainage Improvements	Streets/Public Works	400,000	General Fund	6/30/2018	Requested
7 Street / Safety Barricades	Streets/Public Works	81,000	General Fund	6/30/2018	Requested
8 Bobcat with attachments	Streets/Public Works	89,000	1968 Sales Tax Fund	6/30/2018	Requested
9 Street Sweeper	Streets/Public Works	50,000	General Fund	6/30/2018	Requested
10 UTV with trailer	Streets/Public Works	15,500	General Fund	6/30/2018	Requested
11 Wash Trailer / Jetter	Streets/Public Works	32,500	General Fund	6/30/2018	Requested
12 Dump Trailers - 2	Streets/Public Works	17,000	General Fund	6/30/2018	Requested
13 Emergency Drainage Pump	Streets/Public Works	10,000	1968 Sales Tax Fund	6/30/2018	Requested
14 Ice Machine	Streets/Public Works	<u>3,000</u>	General Fund	6/30/2018	Requested
		<u>1,248,000</u>			
<b>TOTAL GENERAL FUND</b>		<b>1,575,000</b>			
<b><u>STREET IMPROVEMENT CAPITAL PROJECTS FUND</u></b>					
15 Road Overlay Projects	Streets/Public Works	414,768	2014 Bond Issue	6/30/2018	Approved
		<u>43,182</u>	General Fund	6/30/2018	Requested
		457,950			
16 Roundabouts Phase I - Chemin Metairie	Streets/Public Works	<u>152,800</u>	General Fund	6/30/2018	Requested
		<u>610,750</u>			
<b>TOTAL GOVERNMENTAL FUNDS</b>		<b><u>2,185,750</u></b>			

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL OUTLAY BUDGET REQUEST (CONTINUED)**  
 Year Ended June 30, 2018

**UTILITY FUND**

17	Generators	Sewer Utility	60,000	1999 Sales Tax Fund	6/30/2018	Requested
18	Sewer Lift Station Improvements	Sewer Utility	722,000	1999 Sales Tax Fund	6/30/2018	Requested
19	Sewer Treatment Plant Upgrade	Sewer Utility	350,000	1999 Sales Tax Fund	6/30/2018	Requested
20	Sewer Treatment Plant - Clarifier	Sewer Utility	80,000	1999 Sales Tax Fund	6/30/2018	Requested
21	Chemin Metaire Sewer Extension	Sewer Utility	75,000	1999 Sales Tax Fund	6/30/2018	Requested
22	Wash Trailer / Jetter	Sewer Utility	32,500	1999 Sales Tax Fund	6/30/2018	Requested
23	Water Well	Water Utility	715,000	Water Works	6/30/2018	Requested
24	Refurbish Water Well	Water Utility	<u>40,000</u>	Water Works	6/30/2018	Requested

**TOTAL UTILITY FUND** 2,074,500

**YOUNGSVILLE SPORTS COMPLEX FUND**

25	Turf Equipment	Sports Complex	23,500	Rec Facility Sales Tax	6/30/2017	Approved
26	Maintenance Fencing	Sports Complex	14,725	Rec Facility Sales Tax	6/30/2018	Requested
27	Recreation Center Master Plan	Sports Complex	<u>20,000</u>	Rec Facility Sales Tax	6/30/2018	Requested

**TOTAL SPORTS COMPLEX FUND** 58,225

**TOTAL UTILITY PROJECTS** 2,132,725

**TOTAL ALL CAPITAL OUTLAY** \$4,318,475

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**YEAR ENDED JUNE 30, 2018**

	Year Ended June 30,			%
	2016	2017	2018	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>Revenues:</b>				
Taxes	\$ 2,509,043	\$ 2,754,461	\$ 2,909,017	5.61%
Licenses and permits	810,735	1,015,830	1,002,000	-1.36%
Intergovernmental	21,582	373,185	105,000	-71.86%
Fines and forfeits	120,613	115,215	235,000	103.97%
Miscellaneous	<u>18,695</u>	<u>27,985</u>	<u>19,300</u>	<u>-31.03%</u>
Total revenues	<u>3,480,668</u>	<u>4,286,676</u>	<u>4,270,317</u>	<u>-0.38%</u>
<b>Expenditures:</b>				
General government	1,675,256	1,668,559	1,702,451	2.03%
Public safety:				
Fire	690,263	421,334	1,289,664	206.09%
Streets and drainage	698,460	1,356,775	1,487,301	9.62%
Debt service	51,107	25,907	20,459	-21.03%
Capital Outlay	<u>90,152</u>	<u>652,432</u>	<u>1,575,000</u>	<u>141.40%</u>
Total expenditures	<u>3,205,238</u>	<u>4,125,007</u>	<u>6,074,875</u>	<u>47.27%</u>
Excess (deficiency) of revenues over expenditures	<u>275,430</u>	<u>161,669</u>	<u>(1,804,558)</u>	<u>-1216.21%</u>
<b>Other financing sources (uses):</b>				
Proceeds from issuance of debt (note payable)	-	-	295,000	100.00%
Transfer from 1968 Sales Tax	686,000	685,000	959,000	40.00%
Transfer to 1981 Sales Tax	(250,700)	(760,000)	(886,710)	16.67%
Transfer to Debt Service Fund	(241,462)	(241,870)	(242,815)	0.39%
Transfer to Youngsville Sports Complex	(696,804)	(90,805)	-	-100.00%
Transfer to Street Imp and Construction Fund	(185,154)	(94,410)	(250,982)	165.84%
Transfer from Rec Facility Construction Fund	<u>-</u>	<u>90,805</u>	<u>-</u>	<u>-100.00%</u>
Total other financing sources (uses)	<u>(688,120)</u>	<u>(411,280)</u>	<u>(126,507)</u>	<u>-69.24%</u>
Net change in fund balance	(412,690)	(249,611)	(1,931,065)	<u>673.63%</u>
Fund balance, beginning	<u>3,336,015</u>	<u>2,923,325</u>	<u>2,673,714</u>	
Fund balance, ending	<u>\$ 2,923,325</u>	<u>\$ 2,673,714</u>	<u>\$ 742,649</u>	



**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND**  
**REVENUE SUMMARY**  
**YEAR ENDED JUNE 30, 2018**

	Year Ended June 30,			%
	2016	2017	2018	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>Taxes:</b>				
Ad valorem taxes--6.82 Mills (3.82-General; 3.00-Fire)	\$ 947,084	\$ 1,095,115	\$ 1,204,630	10.00%
Rededication from 1981 Sales Tax	1,007,501	1,065,755	1,108,387	4.00%
Franchise - electric	436,537	472,730	475,000	0.48%
Franchise - gas	38,222	44,105	45,000	2.03%
Franchise - cable	79,699	72,525	72,000	-0.72%
Hotel	-	4,230	4,000	-5.44%
Total taxes	<u>2,509,043</u>	<u>2,754,461</u>	<u>2,909,017</u>	<u>5.61%</u>
<b>Licenses and permits:</b>				
Occupational licenses	18,365	16,460	17,000	3.28%
Insurance occupational licenses	265,167	284,205	285,000	0.28%
Codes and permits revenue	527,203	715,165	700,000	-2.12%
Total licenses and permits	<u>810,735</u>	<u>1,015,830</u>	<u>1,002,000</u>	<u>-1.36%</u>
<b>Intergovernmental:</b>				
Federal -				
FEMA	3,897	230,790	90,000	-61.00%
Department of Transportation	-	117,545	-	-100.00%
State of Louisiana -				
Beer taxes	15,141	14,550	15,000	3.09%
State grants	2,544	10,300	-	-100.00%
Total intergovernmental	<u>21,582</u>	<u>373,185</u>	<u>105,000</u>	<u>-71.86%</u>
<b>Fines and forfeits</b>				
Fines and court costs	<u>120,613</u>	<u>115,215</u>	<u>235,000</u>	<u>103.97%</u>
<b>Miscellaneous:</b>				
Culture and recreation	8,875	9,775	10,000	2.30%
Insurance proceeds	-	10,840	-	-100.00%
Donations	2,100	-	-	0.00%
Rental income	-	1,000	4,800	380.00%
Other sources	7,720	6,370	4,500	-29.36%
Total miscellaneous	<u>18,695</u>	<u>27,985</u>	<u>19,300</u>	<u>-31.03%</u>
Total revenues	<u>\$ 3,480,668</u>	<u>\$ 4,286,676</u>	<u>\$ 4,270,317</u>	<u>-0.38%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**EXPENDITURE SUMMARY**  
**YEAR ENDED JUNE 30, 2018**

	Year Ended June 30,			%
	2016	2017	2018	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>General government and administrative:</b>				
Compensation - mayor and council	\$ 124,420	\$ 124,420	\$ 124,420	0.00%
Other salaries	194,874	182,515	209,590	14.83%
Salary increase - 3%	-	-	6,285	100.00%
Payroll taxes and retirement	40,630	36,355	43,175	18.76%
Group insurance	37,804	41,410	37,000	-10.65%
Utilities and telephone	26,677	27,400	28,500	4.01%
Mayor's expense	13,200	11,220	12,000	6.95%
CAO's expense	7,200	7,200	7,200	0.00%
Auto allowance	-	4,190	4,200	0.24%
Advertising	30,527	27,895	28,000	0.38%
Bank and credit card fees	2,280	2,930	3,500	19.44%
Repairs and maintenance	36,198	24,600	25,000	1.63%
Dues and publications	8,120	8,160	8,500	4.17%
Professional fees	74,693	85,000	85,000	0.00%
Grant consulting services	60,000	60,000	60,000	0.00%
General insurance	48,066	60,000	65,000	8.33%
Office supplies	41,056	33,080	35,000	5.80%
Computer expense	7,181	5,750	5,000	-13.04%
Janitorial expense	6,436	6,530	6,480	-0.77%
Convention expense	6,962	3,375	3,400	0.74%
Community relations	25,521	35,000	40,000	14.29%
Uniform expense	1,563	1,745	2,000	14.61%
Engineering	333,551	250,000	225,000	-10.00%
Radio Rent	674	3,225	-	-100.00%
Contract services	90,574	134,490	135,000	0.38%
Annexation	19,328	33,375	35,000	4.87%
Mardi Gras expense	11,246	14,200	15,000	5.63%
Collection expense	11,611	11,135	12,500	12.26%
Miscellaneous	340	5,492	5,500	0.14%
Total administrative	<u>1,260,732</u>	<u>1,240,693</u>	<u>1,267,250</u>	<u>2.14%</u>
<b>Code Enforcement</b>				
Salaries and related expenses	5,498	21,501	21,501	0.00%
Auto expense	1,006	710	1,000	40.91%
Telephone expense	-	600	600	0.00%
Inspection fees	<u>338,171</u>	<u>331,040</u>	<u>325,000</u>	<u>-1.82%</u>
Total code enforcement	<u>344,675</u>	<u>353,851</u>	<u>348,101</u>	<u>-1.62%</u>
<b>Magistrate court -</b>				
Legal fees/other salaries	22,535	28,235	28,500	0.94%
Payroll taxes and retirement	481	861	900	4.53%
Contract services - computer	-	7,540	7,500	-0.53%
Court expense	46,833	37,380	50,000	33.76%
Court supplies	<u>-</u>	<u>-</u>	<u>200</u>	<u>100.00%</u>
Total magistrate court	<u>69,849</u>	<u>74,016</u>	<u>87,100</u>	<u>17.68%</u>
Total general government	<u>1,675,256</u>	<u>1,668,559</u>	<u>1,702,451</u>	<u>2.03%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**EXPENDITURE SUMMARY (CONTINUED)**

	Year Ended June 30,			%
	2016	2017	2018	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>Public safety:</b>				
Fire protection -				
Salaries and related expenses	412,576	85,160	665,256	681.18%
Hydrant maintenance	-	24,080	5,600	-76.74%
General insurance	5,915	6,000	8,000	33.33%
Appropriation to Vol. Fire Dept.(1.86-Fire ad valorem tax)	205,147	236,349	259,983	10.00%
Appropriation to Vol. Fire Dept.(from general fund)	-	-	280,000	100.00%
Professional fees	12,800	15,620	16,500	5.63%
Truck note and interest	53,825	54,125	54,125	0.00%
Miscellaneous	-	-	200	100.00%
<b>Total public safety</b>	<u>690,263</u>	<u>421,334</u>	<u>1,289,664</u>	<u>206.09%</u>
<b>Streets and drainage</b>				
Salaries	184,585	221,115	279,251	26.29%
Salary increase - 3%	-	-	3,740	100.00%
Group insurance	28,133	35,300	49,645	40.64%
General insurance	18,487	25,000	25,000	0.00%
Payroll taxes/retirement	23,341	27,699	37,515	35.44%
Emergency expense	-	369,430	500,000	35.34%
Supplies, materials, and repairs	160,019	204,080	210,000	2.90%
Equipment rental	-	51,880	66,000	27.22%
Auto and truck expense	33,669	44,940	50,000	11.26%
Street lighting	113,003	108,035	115,000	6.45%
Engineering fees	61,288	169,725	50,000	-70.54%
Uniform expense	2,823	1,225	2,500	104.08%
Office supplies	1,689	3,540	2,000	-43.50%
Miscellaneous	2,223	685	750	9.49%
Telephone and utilities	8,658	23,775	25,000	5.15%
Contract expense/fees (Sheriff' dept.)	49,022	50,000	50,400	0.80%
Contract services	11,520	20,345	20,500	0.76%
<b>Total streets and drainage</b>	<u>698,460</u>	<u>1,356,775</u>	<u>1,487,301</u>	<u>9.62%</u>
<b>Debt service - (2017-tractor &amp; 2018-land):</b>				
Principal	50,021	25,680	19,670	-23.40%
Interest	1,086	227	790	247.92%
<b>Total debt service</b>	<u>51,107</u>	<u>25,907</u>	<u>20,459</u>	<u>-21.03%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
EXPENDITURE SUMMARY (CONTINUED)

	Year Ended June 30,			%
	2016	2017	2018	
	ACTUAL	ESTIMATED	BUDGET	Change
Capital outlay				
General Government				
City hall equipment	6,409	11,725	7,000	-40.30%
Land	-	-	295,000	100.00%
Software	-	3,890	-	-100.00%
Time clock system	-	-	25,000	100.00%
Fire				
Equipment	12,873	14,861	-	-100.00%
Highways and Streets				
Brookshire turning lane	15,563	134,395	-	-100.00%
Chemin Metairie bike lanes	5,322	159,290	-	-100.00%
Drainage improvements	10,880	-	550,000	100.00%
Nezpique bridge improvements	2,100	99,706	-	-100.00%
Larriviere improvements	-	132,730	-	-100.00%
Resurface streets	-	-	400,000	100.00%
Equipment	37,005	6,155	217,000	3425.59%
Truck	-	89,680	-	-100.00%
Barricades	-	-	81,000	100.00%
Total capital outlay	<u>90,152</u>	<u>652,432</u>	<u>1,575,000</u>	<u>141.40%</u>
Total expenditures	<u>\$ 3,205,238</u>	<u>\$ 4,125,007</u>	<u>\$ 6,074,875</u>	<u>47.27%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**SALES TAX FUND BUDGET**  
**YEAR ENDED JUNE 30, 2018**

	1968 1% Sales Tax Fund			1999 1/2 % Sales Tax Fund			1981 -1/2% Sales Tax Fund--POLICE			1%--Recreational Facility Sales Tax			TOTALS-- Sales Tax Funds			% Change
	Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			
	2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATEI	BUDGET	ACTUAL	ESTIMATED	BUDGET		
<b>Revenues:</b>																
Sales tax revenues--1%	\$ 1,990,511	\$ 2,131,515	\$ 2,216,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,999,904	\$ 2,160,170	\$ 2,246,580	3,990,415	\$ 4,291,686	\$ 4,463,355	4.00%
Sales tax revenues--1/2%	-	-	-	995,255	1,065,755	1,108,385	995,255	1,065,755	1,108,387	-	-	-	1,990,510	2,131,510	2,216,773	4.00%
State funding - supplemental pay	-	-	-	-	-	-	128,308	128,105	120,000	-	-	-	128,308	128,105	120,000	-6.33%
Lafayette Parish School Board	-	-	-	-	-	-	-	-	76,000	-	-	-	-	-	76,000	100.00%
LACE - Fines & court costs	-	-	-	-	-	-	576,770	592,700	375,000	-	-	-	576,770	592,700	375,000	-36.73%
Insurance reimbursement	-	-	-	-	-	-	-	20,890	-	-	-	-	-	20,890	-	-100.00%
Miscellaneous - interest	315	600	750	251	1,940	2,200	12,347	5,475	6,000	805	1,440	1,600	13,718	9,455	10,550	11.58%
<b>Total revenues</b>	<b>1,990,826</b>	<b>2,132,115</b>	<b>2,217,525</b>	<b>995,506</b>	<b>1,067,695</b>	<b>1,110,585</b>	<b>1,712,680</b>	<b>1,812,925</b>	<b>1,685,387</b>	<b>2,000,709</b>	<b>2,161,610</b>	<b>2,248,180</b>	<b>6,699,721</b>	<b>7,174,346</b>	<b>7,261,678</b>	<b>1.22%</b>
<b>Expenditures:</b>																
General government	29,782	24,995	32,000	15,531	12,485	16,500	18,161	20,286	27,515	23,522	22,085	25,000	86,996	79,851	101,015	26.50%
Police	-	-	-	-	-	-	2,277,588	2,467,463	2,564,675	-	-	-	2,277,588	2,467,463	2,564,675	3.94%
Capital Outlay-	-	-	-	-	-	-	129,188	114,730	-	-	-	-	129,188	114,730	-	-100.00%
<b>Total expenditures</b>	<b>29,782</b>	<b>24,995</b>	<b>32,000</b>	<b>15,531</b>	<b>12,485</b>	<b>16,500</b>	<b>2,424,937</b>	<b>2,602,479</b>	<b>2,592,190</b>	<b>23,522</b>	<b>22,085</b>	<b>25,000</b>	<b>2,493,772</b>	<b>2,662,044</b>	<b>2,665,690</b>	<b>0.14%</b>
Excess of revenues over expenditures	1,961,044	2,107,121	2,185,525	979,975	1,055,210	1,094,085	(712,257)	(789,554)	(906,803)	1,977,187	2,139,525	2,223,180	4,205,949	4,512,302	4,595,988	1.85%
<b>Other financing sources (uses):</b>																
Proceeds from capital lease	-	-	-	-	-	-	-	29,975	-	-	-	-	-	29,975	-	-100.00%
Transfers to Debt Service Fund	(1,320,075)	(1,329,988)	(1,296,195)	(88,766)	(90,668)	(90,030)	-	-	-	(1,289,300)	(1,293,495)	(1,291,865)	(2,698,141)	(2,714,151)	(2,678,090)	-1.33%
Transfer to General Fund	(686,000)	(685,000)	(959,000)	-	-	-	-	-	-	-	-	-	(686,000)	(685,000)	(959,000)	40.00%
Transfer from General Fund	-	-	-	-	-	-	250,700	760,000	886,710	-	-	-	250,700	760,000	886,710	16.67%
Transfer to Utility Fund	-	-	-	(518,789)	(1,647,600)	(1,379,500)	-	-	-	-	-	-	(518,789)	(1,647,600)	(1,379,500)	-16.27%
Transfer from Utility Fund	-	-	-	679,356	-	-	-	-	-	-	-	-	679,356	-	-	0.00%
Transfer to Sports Complex Fund	-	-	-	-	-	-	-	-	-	(842,694)	(812,275)	(938,225)	(842,694)	(812,275)	(938,225)	15.51%
<b>Total other financing sources (uses)</b>	<b>(2,006,075)</b>	<b>(2,014,988)</b>	<b>(2,255,195)</b>	<b>71,801</b>	<b>(1,738,268)</b>	<b>(1,469,530)</b>	<b>250,700</b>	<b>789,975</b>	<b>886,710</b>	<b>(2,131,994)</b>	<b>(2,105,770)</b>	<b>(2,230,090)</b>	<b>(3,815,568)</b>	<b>(5,069,052)</b>	<b>(5,068,105)</b>	<b>-0.02%</b>
<b>Net change in fund balance</b>	<b>(45,031)</b>	<b>92,133</b>	<b>(69,670)</b>	<b>1,051,776</b>	<b>(683,059)</b>	<b>(375,445)</b>	<b>(461,557)</b>	<b>421</b>	<b>(20,093)</b>	<b>(154,807)</b>	<b>33,755</b>	<b>(6,910)</b>	<b>390,381</b>	<b>(556,750)</b>	<b>(472,117)</b>	<b>-15.20%</b>
Fund balance, beginning	54,113	9,082	101,215	1,378,161	2,429,937	1,746,878	536,507	74,950	75,371	475,334	320,527	354,282	2,444,115	2,834,496	2,277,746	
Fund balance, ending	9,082	101,215	31,545	2,429,937	1,746,878	1,371,434	74,950	75,371	55,279	320,527	354,282	347,372	2,834,496	2,277,746	1,805,629	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**SALES TAX FUND**  
**EXPENDITURE BUDGET**  
**YEAR ENDED JUNE 30, 2018**

	1968 1% Sales Tax Fund			1999 1/2 % Sales Tax Fund			1981 1/2% Sales Tax Fund--POLICE			1%--Recreational Facility Sales Tax			TOTALS-- Sales Tax Funds			
	Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			%
	2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	Change	
<b>General government:</b>																
Sales tax collection fees	23,222	22,270	25,000	11,611	11,135	12,500	11,611	11,135	12,500	23,522	22,085	25,000	69,966	66,626	75,000	12.57%
Professional fees	6,560	2,725	7,000	3,920	1,350	4,000	6,550	2,725	4,000	-	-	-	17,030	6,800	15,000	120.59%
Debt service	-	-	-	-	-	-	-	6,425	11,015	-	-	-	-	6,425	11,015	71.43%
<b>Total general government</b>	<b>29,782</b>	<b>24,995</b>	<b>32,000</b>	<b>15,531</b>	<b>12,485</b>	<b>16,500</b>	<b>18,161</b>	<b>20,286</b>	<b>27,515</b>	<b>23,522</b>	<b>22,085</b>	<b>25,000</b>	<b>86,996</b>	<b>79,851</b>	<b>101,015</b>	<b>26.50%</b>
<b>Expenditures:</b>																
Salaries	-	-	-	-	-	-	1,005,546	1,026,550	1,035,885	-	-	-	1,005,546	1,026,550	1,035,885	0.91%
Overtime	-	-	-	-	-	-	39,030	57,110	40,000	-	-	-	39,030	57,110	40,000	-29.96%
Salary increase - 10%	-	-	-	-	-	-	-	-	86,960	-	-	-	-	-	86,960	100.00%
LACE salaries	-	-	-	-	-	-	-	25,060	51,785	-	-	-	-	25,060	51,785	106.64%
School resource salaries and benefits	-	-	-	-	-	-	-	-	104,530	-	-	-	-	-	104,530	100.00%
Payroll taxes and retirement	-	-	-	-	-	-	264,270	290,000	335,900	-	-	-	264,270	290,000	335,900	15.83%
On-behalf payments	-	-	-	-	-	-	128,308	128,105	120,000	-	-	-	128,308	128,105	120,000	-6.33%
Group insurance	-	-	-	-	-	-	154,538	160,080	161,215	-	-	-	154,538	160,080	161,215	0.71%
Auto allowance	-	-	-	-	-	-	-	9,000	12,000	-	-	-	-	9,000	12,000	33.33%
Repairs and maintenance	-	-	-	-	-	-	19,917	18,315	20,000	-	-	-	19,917	18,315	20,000	9.20%
Office supplies and expense	-	-	-	-	-	-	31,423	16,335	15,500	-	-	-	31,423	16,335	15,500	-5.11%
Dues and subscriptions	-	-	-	-	-	-	3,185	3,530	3,500	-	-	-	3,185	3,530	3,500	-0.84%
Telephone and utilities	-	-	-	-	-	-	39,002	37,069	38,000	-	-	-	39,002	37,069	38,000	2.51%
Inmate meals	-	-	-	-	-	-	-	2,415	2,400	-	-	-	-	2,415	2,400	-0.63%
Insurance	-	-	-	-	-	-	61,620	82,500	85,000	-	-	-	61,620	82,500	85,000	3.03%
Auto expense	-	-	-	-	-	-	110,913	140,555	130,000	-	-	-	110,913	140,555	130,000	-7.51%
Uniforms and supplies	-	-	-	-	-	-	24,746	22,295	25,000	-	-	-	24,746	22,295	25,000	12.13%
Training	-	-	-	-	-	-	3,638	6,025	7,500	-	-	-	3,638	6,025	7,500	24.49%
Computer expense	-	-	-	-	-	-	-	3,000	3,000	-	-	-	-	3,000	3,000	0.00%
Contract services	-	-	-	-	-	-	60,978	95,290	100,000	-	-	-	60,978	95,290	100,000	4.94%
Conference fees	-	-	-	-	-	-	-	7,705	7,500	-	-	-	-	7,705	7,500	-2.66%
Crime scene expenses	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-	5,000	100.00%
Equipment expense	-	-	-	-	-	-	4,187	8,159	7,500	-	-	-	4,187	8,159	7,500	-8.07%
Miscellaneous	-	-	-	-	-	-	2,682	3,335	3,500	-	-	-	2,682	3,335	3,500	4.94%
Radio rent	-	-	-	-	-	-	20,872	2,075	5,500	-	-	-	20,872	2,075	5,500	165.02%
Professional fees	-	-	-	-	-	-	2,994	11,370	10,000	-	-	-	2,994	11,370	10,000	-12.05%
Contract labor	-	-	-	-	-	-	89,866	92,000	3,000	-	-	-	89,866	92,000	3,000	-96.74%
LACE court costs	-	-	-	-	-	-	202,873	213,500	138,750	-	-	-	202,873	213,500	138,750	-35.01%
Civil service -																
Salaries and payroll taxes	-	-	-	-	-	-	7,000	4,750	4,750	-	-	-	7,000	4,750	4,750	0.00%
Professional fees	-	-	-	-	-	-	-	1,335	1,000	-	-	-	-	1,335	1,000	-25.09%
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,277,588</b>	<b>2,467,463</b>	<b>2,564,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,277,588</b>	<b>2,467,463</b>	<b>2,564,675</b>	<b>3.94%</b>
<b>Capital Outlay--</b>																
Vehicles	-	-	-	-	-	-	64,981	90,690	-	-	-	-	64,981	90,690	-	-100.00%
Equipment	-	-	-	-	-	-	64,207	24,040	-	-	-	-	64,207	24,040	-	-100.00%
<b>Total capital outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,188</b>	<b>114,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,188</b>	<b>114,730</b>	<b>-</b>	<b>-100.00%</b>
<b>Total expenditures</b>	<b>\$ 29,782</b>	<b>\$ 24,995</b>	<b>\$ 32,000</b>	<b>\$ 15,531</b>	<b>\$ 12,485</b>	<b>\$ 16,500</b>	<b>\$ 2,424,937</b>	<b>\$ 2,602,479</b>	<b>\$ 2,592,190</b>	<b>\$ 23,522</b>	<b>\$ 22,085</b>	<b>\$ 25,000</b>	<b>\$ 2,493,772</b>	<b>\$ 2,662,044</b>	<b>\$ 2,665,690</b>	<b>0.14%</b>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**DEBT SERVICE FUND BUDGET**  
**YEAR ENDED JUNE 30, 2018**

	Year Ended June 30,			%
	2016	2017	2018	
	ACTUAL	ESTIMATED	BUDGET	Change
Revenues:				
Miscellaneous - interest	\$ 6,010	\$ 14,405	\$ 6,000	-58.35%
Expenditures:				
Debt service:				
Sales Tax bonds - Series 2009				
Principal retirement	195,000	210,000	220,000	4.76%
Interest	177,949	29,164	19,976	-31.50%
Revenue bonds - Series 2011				
Principal retirement	160,000	165,000	170,000	3.03%
Interest	341,570	336,695	331,670	-1.49%
Sales Tax Bonds - 2012 Recreational Facility				
Principal retirement	375,000	390,000	405,000	3.85%
Interest	272,396	263,952	255,112	-3.35%
Sales Tax Bonds - 2013 Recreational Facility				
Principal retirement	395,000	395,000	400,000	1.27%
Interest	237,707	232,275	225,812	-2.78%
Series 2012 Limited Tax Refunding Bonds				
Principal retirement	211,000	216,000	222,000	2.78%
Interest charges	30,420	25,672	20,812	-18.93%
Sales Tax Bonds - 2013 Sales Tax Refunding				
Principal retirement	75,000	77,000	78,000	1.30%
Interest	13,750	12,168	10,528	-13.48%
Sales Tax Bonds - Series 2014				
Principal retirement	290,000	290,000	295,000	1.72%
Interest	81,458	74,470	67,480	-9.39%
Sales Tax Refunding Bonds - Series 2016				
Principal retirement	-	70,000	45,000	-35.71%
Interest	-	118,068	74,700	-36.73%
Bond issuance costs	-	56,134	-	-100.00%
Professional fees/bank charges	6,950	8,140	9,000	10.57%
Total expenditures	<u>2,863,199</u>	<u>2,969,738</u>	<u>2,850,090</u>	<u>-4.03%</u>
Deficiency of revenues over expenditures	<u>(2,857,189)</u>	<u>(2,955,333)</u>	<u>(2,844,090)</u>	<u>-3.76%</u>
Other financing sources:				
Proceeds from issuance of debt	-	3,565,000	-	-100.00%
Payment to refund debt	-	(3,160,000)	-	-100.00%
Transfers from 1968 Sales Tax Fund	1,320,075	1,329,988	1,296,195	-2.54%
Transfers from 1999 Sales Tax Fund	88,766	90,668	90,030	-0.70%
Transfers from Recreational Sales Tax Fund	1,289,300	1,293,495	1,291,865	-0.13%
Transfers from General Fund (from ad valorem tax)	241,462	241,870	242,815	0.39%
Total other financing sources	<u>2,939,603</u>	<u>3,361,021</u>	<u>2,920,905</u>	<u>-13.09%</u>
Net change in fund balance	82,414	405,688	76,815	<u>-81.07%</u>
Fund balance, beginning	<u>2,895,153</u>	<u>2,977,567</u>	<u>3,383,255</u>	
Fund balance, ending	<u>\$2,977,567</u>	<u>\$3,383,255</u>	<u>\$3,460,070</u>	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND - STREET IMPROVEMENTS**  
**YEAR ENDED JUNE 30, 2018**

	Year Ended June 30,			%
	2016	2017	2018	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>Revenues:</b>				
Interest	\$ 6,047	\$ 3,935	\$ 3,500	-11.05%
Other sources	25,460	-	-	0.00%
Total revenues	<u>31,507</u>	<u>3,935</u>	<u>3,500</u>	<u>-11.05%</u>
<b>Expenditures:</b>				
Current - general government				
Professional fees	<u>62,885</u>	<u>55,000</u>	<u>55,000</u>	0.00%
Capital outlay -				
Streets and drainage:				
Chemin Metairie Parkway Phase II and III	107,337	-	-	0.00%
Chemin Metairie Roundabout reconstruction	6,327	-	-	0.00%
Road overlay projects	617,698	941,795	457,950	-51.37%
Roundabouts Phase 1	-	16,740	152,800	812.78%
Sidewalk and bridge projects	-	20,590	-	-100.00%
Miscellaneous street projects	56,068	3,325	-	-100.00%
Total capital outlay	<u>787,430</u>	<u>982,450</u>	<u>610,750</u>	<u>-37.83%</u>
Total expenditures	<u>850,315</u>	<u>1,037,450</u>	<u>665,750</u>	<u>-35.83%</u>
Deficiency of revenues over expenditures	<u>(818,808)</u>	<u>(1,033,515)</u>	<u>(662,250)</u>	<u>-35.92%</u>
<b>Other financing sources (uses):</b>				
Transfer from General Fund	185,154	94,410	250,982	165.84%
Transfer to Utility Fund	(603,159)	-	-	0.00%
Total other financing sources (uses)	<u>(418,005)</u>	<u>94,410</u>	<u>250,982</u>	<u>165.84%</u>
Net change in fund balance	(1,236,813)	(939,105)	(411,268)	<u>-56.21%</u>
Fund balance, beginning	<u>2,587,186</u>	<u>1,350,373</u>	<u>411,268</u>	
Fund balance, ending	<u>\$ 1,350,373</u>	<u>\$ 411,268</u>	<u>\$ -</u>	



**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND - RECREATIONAL**  
**YEAR ENDED JUNE 30, 2018**

	Year Ended June 30,			%
	2016	2017	2018	
	ACTUAL	ESTIMATED	BUDGET	Change
Revenues:				
State Louisiana funding	\$ 708,390	\$ -	\$ -	0.00%
Interest	600	-	-	<u>0.00%</u>
Total revenues	<u>708,990</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Other financing uses				
Transfer to General Fund	-	(90,805)	-	-100.00%
Transfer to Sports Complex Fund	<u>(661,740)</u>	<u>(250,262)</u>	<u>-</u>	<u>-100.00%</u>
Total other financing uses	<u>(661,740)</u>	<u>(341,067)</u>	<u>-</u>	<u>-100.00%</u>
Net change in fund balance	47,250	(341,067)	-	<u>-100.00%</u>
Fund balance, beginning	<u>293,817</u>	<u>341,067</u>	<u>-</u>	
Fund balance, ending	<u>\$ 341,067</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND BUDGET**  
**YEAR ENDED JUNE 30, 2018**

	Year Ended June 30,			%
	2016 ACTUAL	2017 ESTIMATED	2018 BUDGET	
<b>Revenues:</b>				
Charges for services -				
Water	\$1,658,027	\$1,850,660	\$2,035,725	10.00%
Sewer service charges	811,222	889,170	978,087	10.00%
Garbage charges	969,767	1,016,220	1,067,031	5.00%
Water/sewer installations	462,900	429,935	400,000	-6.96%
Miscellaneous	<u>83,456</u>	<u>71,544</u>	<u>74,000</u>	<u>3.43%</u>
Total revenues	<u>3,985,372</u>	<u>4,257,529</u>	<u>4,554,843</u>	<u>6.98%</u>
<b>Expenses:</b>				
Salaries	363,461	412,224	421,740	2.31%
Salary increase	-	-	12,660	100.00%
Payroll taxes/Retirement	45,151	29,451	35,700	21.22%
Retirement	16,039	17,650	20,410	15.63%
Group insurance	28,143	47,009	53,000	12.74%
Utilities	110,003	124,670	130,000	4.28%
Water purchases	616,874	753,345	800,000	6.19%
Maintenance and repairs	567,585	328,885	405,000	23.14%
Contract maintenance fees	113,320	141,385	165,000	16.70%
Supplies, parts & chemicals	90,727	88,515	102,500	15.80%
Office expense	1,248	14,065	15,650	11.27%
Credit card fees	25,426	40,445	42,000	3.84%
Garbage collection expense	811,274	852,500	895,000	4.99%
Depreciation expense	690,000	771,670	825,000	6.91%
Professional fees	35,767	38,779	45,000	16.04%
Engineering fees	358,520	230,000	190,000	-17.39%
General insurance	68,255	68,000	85,000	25.00%
Tests	29,453	28,165	30,000	6.52%
Miscellaneous	<u>22,950</u>	<u>4,665</u>	<u>5,000</u>	<u>7.19%</u>
Total expenses	<u>3,994,196</u>	<u>3,991,423</u>	<u>4,278,660</u>	<u>7.20%</u>
Operating income (loss)	<u>(8,824)</u>	<u>266,106</u>	<u>276,183</u>	<u>3.79%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2018**

	Year Ended June 30,			%
	2016 ACTUAL	2017 ESTIMATED	2018 BUDGET	
Nonoperating revenues (expenses):				
Ad valorem taxes	333,363	381,420	419,560	10.00%
Interest income	1,096	1,110	1,150	3.57%
Interest expense	<u>(53,387)</u>	<u>(49,235)</u>	<u>(44,177)</u>	<u>-10.27%</u>
Total nonoperating revenues (expenses)	<u>281,072</u>	<u>333,295</u>	<u>376,533</u>	<u>12.97%</u>
Income before cont. and transfers	<u>272,248</u>	<u>599,401</u>	<u>652,716</u>	<u>8.89%</u>
Capital contributions - external grants	215,665	631,195	-	-100.00%
Utility projects	<u>-</u>	<u>(3,763,900)</u>	<u>(2,074,500)</u>	<u>-44.88%</u>
	<u>215,665</u>	<u>(3,132,705)</u>	<u>(2,074,500)</u>	<u>-33.78%</u>
Transfers in (out)				
Transfer from Sales Tax Funds	518,789	1,647,600	1,379,500	-16.27%
Transfer to 1999 Sales Tax Fund	(679,356)	-	-	0.00%
Transfer from Capital Project Funds	<u>603,159</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total transfers in (out)	<u>442,592</u>	<u>1,647,600</u>	<u>1,379,500</u>	<u>-16.27%</u>
Change in net position	930,505	(885,703)	(42,284)	<u>-95.23%</u>
Fund equity, beginning	<u>16,711,716</u>	<u>17,642,221</u>	<u>16,756,518</u>	
Fund equity, ending	<u>17,642,221</u>	<u>16,756,518</u>	<u>16,714,234</u>	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND BUDGET**  
**YEAR ENDED JUNE 30, 2018**

	Year Ended June 30,			WATER DEPT			SEWER DEPT			SANITATION DEPT		
	2016 ACTUAL	2017 ESTIMATED	2018 BUDGET	2016 ACTUAL	2017 ESTIMATED	2018 BUDGET	2016 ACTUAL	2017 ESTIMATED	2018 BUDGET	2016 ACTUAL	2017 ESTIMATED	2018 BUDGET
<b>Revenues:</b>												
Charges for services -												
Water	\$ 1,658,027	\$ 1,850,660	\$ 2,035,725	\$ 1,658,027	\$ 1,850,660	\$ 2,035,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer service charges	811,222	889,170	978,087	-	-	-	811,222	889,170	978,087	-	-	-
Garbage charges	969,767	1,016,220	1,067,031	-	-	-	-	-	-	969,767	1,016,220	1,067,031
Water/sewer installations	462,900	429,935	400,000	349,100	314,935	300,000	113,800	115,000	100,000	-	-	-
Miscellaneous	83,456	71,544	74,000	40,910	38,500	40,000	20,192	15,325	16,000	22,354	17,720	18,000
Total revenues	<u>3,985,372</u>	<u>4,257,529</u>	<u>4,554,843</u>	<u>2,048,037</u>	<u>2,204,095</u>	<u>2,375,725</u>	<u>945,214</u>	<u>1,019,494</u>	<u>1,094,087</u>	<u>992,121</u>	<u>1,033,940</u>	<u>1,085,031</u>
<b>Expenses:</b>												
Salaries	363,461	412,224	421,740	251,385	249,410	263,590	84,972	73,185	70,580	27,104	89,630	87,570
Salary increase	-	-	12,660	-	-	7,910	-	-	2,120	-	-	2,630
Payroll taxes	45,151	29,451	35,700	31,071	18,220	19,500	10,769	8,055	12,000	3,311	3,175	4,200
Retirement	16,039	17,650	20,410	-	11,510	12,500	16,039	3,120	3,530	-	3,020	4,380
Group insurance	28,143	47,009	53,000	22,130	20,735	22,000	-	16,750	19,000	6,013	9,525	12,000
Utilities and telephone	110,003	124,670	130,000	21,511	26,060	30,000	88,492	98,610	100,000	-	-	-
Water purchases	616,874	753,345	800,000	616,874	753,345	800,000	-	-	-	-	-	-
Maintenance and repairs	567,585	328,885	405,000	467,894	287,805	300,000	99,691	41,080	105,000	-	-	-
Contract maintenance fees	113,320	141,385	165,000	19,325	38,080	40,000	88,796	103,305	125,000	5,199	-	-
Supplies, parts & chemicals	90,727	88,515	102,500	63,843	56,460	65,000	16,784	21,420	25,000	10,100	10,635	12,500
Office expense	1,248	14,065	15,650	1,248	13,550	15,000	-	515	650	-	-	-
Credit card fees	25,426	40,445	42,000	9,713	13,035	14,000	7,252	12,580	13,000	8,461	14,830	15,000
Garbage collection expense	811,274	852,500	895,000	-	-	-	-	-	-	811,274	852,500	895,000
Depreciation expense	690,000	771,670	825,000	302,363	376,100	390,000	387,637	395,570	435,000	-	-	-
Professional fees	35,767	38,779	45,000	18,392	21,750	25,000	17,375	17,030	20,000	-	-	-
Engineering fees	358,520	230,000	190,000	169,386	75,000	45,000	189,134	155,000	145,000	-	-	-
General insurance	68,255	68,000	85,000	42,624	42,500	55,000	25,631	25,500	30,000	-	-	-
Tests	29,453	28,165	30,000	-	9,015	10,000	29,453	19,150	20,000	-	-	-
Miscellaneous	22,950	4,665	5,000	17,684	4,665	5,000	2,417	-	-	2,849	-	-
Total expenses	<u>3,994,196</u>	<u>3,991,423</u>	<u>4,278,660</u>	<u>2,055,443</u>	<u>2,017,240</u>	<u>2,119,500</u>	<u>1,064,442</u>	<u>990,869</u>	<u>1,125,880</u>	<u>874,311</u>	<u>983,314</u>	<u>1,033,280</u>
Operating income (loss)	\$ (8,824)	\$ 266,106	\$ 276,183	\$ (7,406)	\$ 186,855	\$ 256,225	\$ (119,228)	\$ 28,625	\$ (31,794)	\$ 117,810	\$ 50,626	\$ 51,751

**CITY OF YOUNGVILLE, LOUISIANA**  
**YOUNGVILLE SPORTS COMPLEX BUDGET**  
**YEAR ENDED JUNE 30, 2018**

	Year Ended June 30,			%
	2016	2017	2018	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>Revenues</b>				
Sponsorships	\$ 279,090	\$ 214,170	\$ 235,000	9.73%
Recreation sponsorships	4,000	40,925	42,500	3.85%
Recreation program fees	95,270	156,065	156,000	-0.04%
Tournament fees	119,540	161,540	165,000	2.14%
League fees	86,093	88,755	90,000	1.40%
Gate fees	66,947	65,595	85,000	29.58%
Concession fees	61,792	58,160	70,000	20.36%
Court fees	7,236	9,960	9,960	0.00%
Commissions	5,449	4,360	6,000	37.61%
Security reimbursement	25,000	28,995	30,000	29.58%
Miscellaneous	1,890	4,915	5,000	20.36%
Total revenues	<u>752,307</u>	<u>833,440</u>	<u>894,460</u>	<u>7.32%</u>
<b>Expenditures</b>				
Salaries	372,333	421,075	440,540	4.62%
Salaries increase - 3%	-	-	8,805	100.00%
Security salaries	-	44,285	84,000	89.68%
Payroll taxes and retirement	45,513	53,000	60,000	13.21%
Group insurance	50,451	65,000	66,690	2.60%
Advertising	25,880	22,915	23,000	0.37%
Auto allowance	18,000	18,000	12,000	-33.33%
Awards	-	12,585	15,000	19.19%
Bank and credit card charges	168	1,075	1,500	39.58%
Commissions	4,601	6,895	8,500	23.28%
Computer expense	17,915	10,665	12,000	12.52%
Contract labor:				
Maintenance	61,077	67,050	67,000	-0.07%
Recreation	-	11,030	15,000	36.00%
Tennis	24,134	30,615	31,000	1.26%
Other	960	2,920	3,000	2.74%
Contract services	13,140	31,010	32,000	3.19%
Depreciation expense	640,790	850,000	875,000	2.94%
Garbage collection	15,046	14,750	15,000	1.70%
Gas & repairs	4,087	5,100	6,000	17.65%
Insurance	96,823	107,000	107,000	0.00%
Janitorial expense	59,170	74,215	24,780	-66.61%
League expense	68,775	98,700	100,000	1.32%
League officials	75,375	109,960	110,000	0.04%
Legal fees	5,270	2,600	3,000	15.38%
Office supplies and expense	66,930	9,855	10,000	1.47%
Repairs and maintenance	71,212	81,255	110,000	35.38%
Security	67,209	28,705	-	-100.00%
Sponsorship signs	26,257	46,905	35,000	-25.38%
Sporting goods	30,540	24,455	25,000	2.23%
Supplies	63,199	83,795	85,000	1.44%
Telephone and utilities	106,113	115,285	116,000	0.62%
Tools and equipment	5,836	5,780	6,000	3.81%
Tournament fees	89,980	88,130	90,000	2.12%
Turf maintenance	36,296	53,750	35,000	-34.88%
Umpire meals	7,913	7,435	7,500	0.87%
Uniforms	2,046	5,655	6,000	6.10%
Total expenses	<u>2,173,039</u>	<u>2,611,452</u>	<u>2,646,315</u>	<u>1.34%</u>
Operating loss	<u>(1,420,732)</u>	<u>(1,778,012)</u>	<u>(1,751,855)</u>	<u>-1.47%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**YOUNGSVILLE SPORTS COMPLEX BUDGET**  
**YEAR ENDED JUNE 30, 2018**

	Year Ended June 30,			%
	2016 ACTUAL	2017 ESTIMATED	2018 BUDGET	
Nonoperating expenses:				
Loss on disposal of assets	(29,397)	-	-	0.00%
Capital outlay	-	(22,895)	(58,225)	154.31%
	<u>(29,397)</u>	<u>(22,895)</u>	<u>(58,225)</u>	<u>154.31%</u>
Capital contributions	3,097,484	33,615	-	-100.00%
Other financing sources:				
Transfer from General Fund	696,804	90,805	-	-100.00%
Transfer from Rec. Facilities Cap Projects Fund	661,740	250,262	-	-100.00%
Transfer from Rec. Facilities Sales Tax Fund	842,694	812,275	938,225	15.51%
Total other financing sources	<u>2,201,238</u>	<u>1,153,342</u>	<u>938,225</u>	<u>-18.65%</u>
Change in net position	3,848,593	(613,950)	(871,855)	<u>42.01%</u>
Fund equity, beginning	<u>21,142,498</u>	<u>24,991,091</u>	<u>24,377,141</u>	
Fund equity, ending	<u>\$ 24,991,091</u>	<u>\$ 24,377,141</u>	<u>\$ 23,505,286</u>	

## ESTIMATING SCHEDULES FOR AMENDED BUDGET

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2017**

	Original Budget	Year Ended June 30,			% Change
		9 months Actual	3 months Estimated	2017 Estimated	
Revenues:					
Taxes -					
Ad valorem	\$ 1,040,050	\$ 1,064,302	\$ 30,813	\$1,095,115	5.29%
Rededication from 1981 Sales Tax Fund	1,000,000	799,315	266,440	1,065,755	6.58%
Franchise- electric	437,000	421,755	50,975	472,730	8.18%
Franchise- gas	40,000	42,350	1,755	44,105	10.26%
Franchise- cable	80,000	55,525	17,000	72,525	-9.34%
Hotel	-	3,830	400	4,230	100.00%
Total taxes	<u>2,597,050</u>	<u>2,387,078</u>	<u>367,383</u>	<u>2,754,461</u>	<u>6.06%</u>
Licenses and permits:					
Occupational licenses	18,500	16,060	400	16,460	-11.03%
Insurance occupational licenses	275,000	139,075	145,130	284,205	3.35%
Codes and permits revenue	450,000	590,810	124,355	715,165	<u>58.93%</u>
Total licenses and permits	<u>743,500</u>	<u>745,945</u>	<u>269,885</u>	<u>1,015,830</u>	<u>36.63%</u>
Intergovernmental:					
Federal-					
FEMA	-	1,962	228,828	230,790	100.00%
Department of transportation	-	-	117,545	117,545	100.00%
State of Louisiana -					
Beer taxes	11,000	11,150	3,400	14,550	32.27%
State grants	-	-	10,300	10,300	100.00%
Total intergovernmental	<u>11,000</u>	<u>13,112</u>	<u>360,073</u>	<u>373,185</u>	<u>3292.59%</u>
Fines and forfeits					
Fines and court costs	235,000	94,115	21,100	115,215	-50.97%
Miscellaneous:					
Culture and recreation	9,000	9,775	-	9,775	8.61%
Insurance proceeds	-	10,840	-	10,840	100.00%
Rental income	4,000	1,000	-	1,000	-75.00%
Other sources	4,500	5,535	835	6,370	<u>41.56%</u>
Total miscellaneous	<u>17,500</u>	<u>27,150</u>	<u>835</u>	<u>27,985</u>	<u>59.91%</u>
Total revenues	<u>\$ 3,604,050</u>	<u>\$ 3,267,400</u>	<u>\$ 1,019,276</u>	<u>\$4,286,676</u>	<u>18.94%</u>



**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2017**

Expenditures:	Original Budget	Year Ended June 30,			% Change
		9 months Actual	3 months Estimated	2017 Estimated	
<b>General government and administrative:</b>					
Compensation - mayor and council	\$ 124,420	\$ 93,315	31,105	\$ 124,420	0.00%
Other salaries	163,680	140,128	42,387	182,515	11.51%
Payroll taxes and retirement	32,375	27,991	8,364	36,355	12.29%
Group insurance	37,000	28,325	13,085	41,410	11.92%
Utilities and telephone	27,000	20,548	6,852	27,400	1.48%
Mayor's expense	11,220	8,415	2,805	11,220	0.00%
CAO's expense	7,200	5,400	1,800	7,200	0.00%
Auto allowance	-	3,140	1,050	4,190	100.00%
Advertising	28,000	20,172	7,723	27,895	-0.38%
Bank and credit card fees	2,600	2,200	730	2,930	12.71%
Repairs and maintenance	34,000	18,450	6,150	24,600	-27.65%
Dues and publications	7,500	7,895	265	8,160	8.80%
Professional fees	75,000	74,050	10,950	85,000	13.33%
Grant consulting services	60,000	45,000	15,000	60,000	0.00%
General insurance	65,000	52,000	8,000	60,000	-7.69%
Office supplies	40,000	24,810	8,270	33,080	-17.30%
Computer expense	10,000	5,050	700	5,750	-42.50%
Janitorial expense	6,480	4,865	1,665	6,530	0.77%
Convention expense	7,500	2,530	844	3,375	-55.00%
Community relations	25,000	27,705	7,295	35,000	40.00%
Uniform expense	2,000	1,745	-	1,745	-12.75%
Engineering fees	250,000	197,926	52,074	250,000	0.00%
Radio Rent	800	2,416	808	3,225	303.07%
Contract services	80,000	74,389	60,101	134,490	68.11%
Annexation	25,000	25,030	8,345	33,375	33.50%
Mardi Gras expense	12,000	14,200	-	14,200	18.33%
Collection expense	-	8,350	2,785	11,135	100.00%
Miscellaneous	9,200	4,119	1,374	5,492	-40.30%
Total administrative	<u>1,142,975</u>	<u>940,164</u>	<u>300,529</u>	<u>1,240,693</u>	<u>8.55%</u>
<b>Code Enforcement</b>					
Salaries and related expenses	20,800	17,605	3,896	21,501	3.37%
Auto expense	2,000	530	180	710	-64.52%
Telephone expense	600	450	150	600	0.00%
Inspection fees	325,000	248,278	82,762	331,040	1.86%
Total code enforcement	<u>348,400</u>	<u>266,863</u>	<u>86,988</u>	<u>353,851</u>	<u>1.56%</u>
<b>Magistrate court -</b>					
Legal fees/other salaries	23,500	20,580	7,655	28,235	20.15%
Payroll taxes and retirement	680	615	246	861	26.62%
Contract services - computer	-	7,040	500	7,540	100.00%
Court expense	50,000	28,035	9,345	37,380	-25.24%
Court supplies	200	-	-	-	-100.00%
Total magistrate court	<u>74,380</u>	<u>56,270</u>	<u>17,746</u>	<u>74,016</u>	<u>-0.49%</u>
<b>Total general government</b>	<u>1,565,755</u>	<u>1,263,297</u>	<u>405,263</u>	<u>1,668,559</u>	<u>6.57%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2017**

	Original Budget	Year Ended June 30,			% Change
		9 months Actual	3 months Estimated	2017 Estimated	
Fire-					
Salaries and related expenses	420,000	40,160	45,000	85,160	-79.72%
Hydrant maintenance	19,080	12,145	11,935	24,080	26.21%
General insurance	8,000	4,500	1,500	6,000	-25.00%
Appropriation (from ad valorem tax)	504,461	230,085	6,264	236,349	-53.15%
Professional fees	14,500	1,120	14,500	15,620	7.72%
Truck note and interest	53,824	54,125	-	54,125	0.56%
Miscellaneous	200	-	-	-	-100.00%
Total fire	<u>1,020,065</u>	<u>342,135</u>	<u>79,199</u>	<u>421,334</u>	<u>-58.70%</u>
Streets & drainage-					
Salaries	187,030	165,835	55,280	221,115	18.22%
Group insurance	28,500	26,475	8,825	35,300	23.86%
General insurance	25,000	18,750	6,250	25,000	0.00%
Payroll taxes/retirement	24,375	20,775	6,924	27,699	13.64%
Flood expense	-	369,430	-	369,430	100.00%
Supplies, materials, and repairs	150,000	153,058	51,022	204,080	36.05%
Equipment rental	-	27,155	24,725	51,880	100.00%
Auto and truck expense	25,000	33,703	11,237	44,940	79.76%
Street lighting	115,000	79,892	28,143	108,035	-6.06%
Engineering fees	50,000	154,725	15,000	169,725	239.45%
Uniform expense	2,500	1,225	-	1,225	-51.00%
Office supplies	2,000	2,655	885	3,540	77.00%
Miscellaneous	500	185	500	685	37.00%
Telephone and utilities	15,000	17,832	5,944	23,775	58.50%
Contract expense/fees(Sheriff' dept.)	50,400	32,376	17,624	50,000	-0.79%
Contract services	11,520	17,465	2,880	20,345	76.61%
Total highway and streets	<u>686,825</u>	<u>1,121,535</u>	<u>235,240</u>	<u>1,356,775</u>	<u>97.54%</u>
Debt service - (tractor lease):					
Principal	25,705	25,680	-	25,680	-0.10%
Interest	227	227	-	227	0.00%
Total debt service	<u>25,932</u>	<u>25,907</u>	<u>-</u>	<u>25,907</u>	<u>-0.10%</u>
Capital outlay					
General Government					
Equipment	10,000	9,350	2,375	11,725	17.25%
Software	13,000	3,890	-	3,890	-70.08%
Fire					
Equipment	-	14,861	-	14,861	100.00%
Streets & drainage-					
Brookshire turning lane	155,000	5,230	129,165	134,395	-13.29%
Chemin Metairie Pkwy bike lanes	-	159,290	-	159,290	100.00%
Drainage improvements	155,000	-	-	-	-100.00%
Nezpique bridge improvements	150,000	11,013	88,693	99,706	-33.53%
Larriviere improvements	-	41,480	91,250	132,730	100.00%
Resurface streets	250,000	-	-	-	-100.00%
Equipment	100,000	6,155	-	6,155	-93.85%
Trucks	30,000	29,893	59,787	89,680	198.93%
Total capital outlay	<u>863,000</u>	<u>281,162</u>	<u>371,270</u>	<u>652,432</u>	<u>-24.40%</u>
<b>Total expenditures</b>	<b><u>\$ 4,161,577</u></b>	<b><u>\$ 3,034,035</u></b>	<b><u>\$ 1,090,971</u></b>	<b><u>\$ 4,125,007</u></b>	<b><u>-0.88%</u></b>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**SALES TAX FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2017**

	1968 1% Sales Tax Fund			1999 1/2 % Sales Tax Fund			1981 1/2 % Sales Tax Fund--POLICE			1% Recreational Facility Sales Tax			TOTALS-- Sales Tax Funds				
	Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,				
	9 Months Actual	3 Months Estimated	2017 Estimated	9 Months Actual	3 Months Estimated	2017 Estimated	9 Months Actual	3 Months Estimated	2017 Estimated	9 Months Actual	3 Months Estimated	2017 Estimated	Original Budget	9 Months Actual	3 Months Estimated	2017 Estimated	% Change
<b>Revenues:</b>																	
Sales tax revenues--1%	\$ 1,598,635	\$ 532,880	\$ 2,131,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,620,130	\$ 540,040	\$ 2,160,170	\$ 4,000,000	\$ 3,218,765	\$ 1,072,921	\$ 4,291,686	7.29%
Sales tax revenues--1/2%	-	-	-	799,315	266,440	1,065,755	799,315	266,440	1,065,755	-	-	-	2,000,000	1,598,630	532,880	2,131,510	6.58%
State funding - supplemental pay	-	-	-	-	-	-	97,410	30,695	128,105	-	-	-	138,000	97,410	30,695	128,105	-7.17%
LACE - fines and court costs	-	-	-	-	-	-	444,530	148,170	592,700	-	-	-	250,000	444,530	148,170	592,700	137.08%
Insurance reimbursement	-	-	-	-	-	-	20,890	-	20,890	-	-	-	-	20,890	-	20,890	100.00%
Miscellaneous	450	150	600	1,455	485	1,940	4,625	850	5,475	1,080	360	1,440	5,675	7,610	1,845	9,455	66.61%
<b>Total revenues</b>	<b>1,599,085</b>	<b>533,030</b>	<b>2,132,115</b>	<b>800,770</b>	<b>266,925</b>	<b>1,067,695</b>	<b>1,366,770</b>	<b>446,155</b>	<b>1,812,925</b>	<b>1,621,210</b>	<b>540,400</b>	<b>2,161,610</b>	<b>6,393,675</b>	<b>5,387,835</b>	<b>1,786,511</b>	<b>7,174,346</b>	<b>12.21%</b>
<b>Expenditures:</b>																	
General government	18,425	6,570	24,995	9,375	3,110	12,485	13,747	-	20,286	16,564	5,521	22,085	95,000	58,111	15,201	79,851	-15.95%
Police	-	-	-	-	-	-	1,855,656	-	2,467,463	-	-	-	2,135,391	1,855,656	-	2,467,463	15.55%
Capital Outlay-	-	-	-	-	-	-	114,730	-	114,730	-	-	-	-	114,730	-	114,730	100.00%
<b>Total expenditures</b>	<b>18,425</b>	<b>6,570</b>	<b>24,995</b>	<b>9,375</b>	<b>3,110</b>	<b>12,485</b>	<b>1,984,133</b>	<b>-</b>	<b>2,602,479</b>	<b>16,564</b>	<b>5,521</b>	<b>22,085</b>	<b>2,230,391</b>	<b>2,028,497</b>	<b>15,201</b>	<b>2,662,044</b>	<b>19.35%</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,580,660</b>	<b>526,461</b>	<b>2,107,121</b>	<b>791,395</b>	<b>263,815</b>	<b>1,055,210</b>	<b>(617,363)</b>	<b>446,155</b>	<b>(789,554)</b>	<b>1,604,646</b>	<b>534,879</b>	<b>2,139,525</b>	<b>4,163,284</b>	<b>3,359,338</b>	<b>1,771,310</b>	<b>4,512,302</b>	<b>8.38%</b>
<b>Other financing sources (uses):</b>																	
Proceeds from capital lease	-	-	-	-	-	-	29,975	-	29,975	-	-	-	-	29,975	-	29,975	100.00%
Transfers to Debt Service Fund	(993,130)	(336,858)	(1,329,988)	(66,876)	(23,792)	(90,668)	-	-	-	(968,424)	(325,071)	(1,293,495)	(2,695,208)	(2,028,430)	(1,137,184)	(2,714,151)	0.70%
Transfers to General Fund	(471,480)	(213,520)	(685,000)	-	-	-	-	-	-	-	-	-	(625,000)	(471,480)	(213,520)	(685,000)	9.60%
Transfers from General Fund	-	-	-	-	-	-	451,000	309,000	760,000	-	-	-	760,000	451,000	309,000	760,000	0.00%
Transfer to Utility Fund	-	-	-	(1,172,346)	(475,254)	(1,647,600)	-	-	-	-	-	-	(2,044,344)	(1,172,346)	(475,254)	(1,647,600)	-19.41%
Transfer to Sports Complex Fund	-	-	-	-	-	-	-	-	-	(420,000)	(392,275)	(812,275)	(850,000)	(420,000)	(392,275)	(812,275)	-4.44%
<b>Total other financing sources (uses)</b>	<b>(1,464,610)</b>	<b>(550,378)</b>	<b>(2,014,988)</b>	<b>(1,239,222)</b>	<b>(499,046)</b>	<b>(1,738,268)</b>	<b>480,975</b>	<b>309,000</b>	<b>789,975</b>	<b>(1,388,424)</b>	<b>(717,346)</b>	<b>(2,105,770)</b>	<b>(5,454,552)</b>	<b>(3,611,281)</b>	<b>(1,909,233)</b>	<b>(5,069,052)</b>	<b>-7.07%</b>
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	<b>\$ 116,050</b>	<b>\$ (23,917)</b>	<b>\$ 92,133</b>	<b>\$ (447,827)</b>	<b>\$ (235,232)</b>	<b>\$ (683,059)</b>	<b>\$ (136,388)</b>	<b>\$ 755,155</b>	<b>\$ 421</b>	<b>\$ 216,222</b>	<b>\$ (182,467)</b>	<b>\$ 33,755</b>	<b>\$ (1,291,268)</b>	<b>\$ (251,943)</b>	<b>\$ (137,923)</b>	<b>\$ (556,750)</b>	<b>-56.88%</b>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**SALES TAX FUND**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2017**

	1968 1% Sales Tax Fund			1999 1/2% Sales Tax Fund			1981 1/2% Sales Tax Fund--POLICE			1% Recreational Facility Sales Tax			TOTALS-- Sales Tax Funds				
	Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,				
	9 Months Actual	3 Months Estimated	2017 Estimated	9 Months Actual	3 Months Estimated	2017 Estimated	9 Months Actual	3 Months Estimated	2017 Estimated	9 Months Actual	3 Months Estimated	2017 Estimated	Original Budget	9 Months Actual	3 Months Estimated	2017 Estimated	% Change
<b>General government-</b>																	
Sales tax collection fees	\$ 16,700	\$ 5,570	\$ 22,270	\$ 8,350	\$ 2,785	\$ 11,135	\$ 8,350	\$ 2,785	\$ 11,135	\$ 16,564	\$ 5,521	\$ 22,085	\$ 78,000	\$ 49,964	\$ 16,662	\$ 66,626	-14.58%
Professional fees	1,725	1,000	2,725	1,025	325	1,350	1,725	1,000	2,725	-	-	-	17,000	4,475	2,325	6,800	-60.00%
Debt service - truck note	-	-	-	-	-	-	3,672	2,753	6,425	-	-	-	-	3,672	2,753	6,425	100.00%
Total general government	18,425	6,570	24,995	9,375	3,110	12,485	13,747	6,538	20,286	16,564	5,521	22,085	95,000	58,111	21,740	79,851	-15.95%
<b>Expenditures</b>																	
Salaries	-	-	-	-	-	-	788,135	238,415	1,026,550	-	-	-	1,001,931	788,135	238,415	1,026,550	2.46%
Overtime	-	-	-	-	-	-	54,465	2,645	57,110	-	-	-	35,000	54,465	2,645	57,110	63.17%
LACE salaries	-	-	-	-	-	-	14,295	10,765	25,060	-	-	-	-	14,295	10,765	25,060	100.00%
Payroll taxes and retirement	-	-	-	-	-	-	215,545	74,455	290,000	-	-	-	275,000	215,545	74,455	290,000	5.45%
On-behalf payments	-	-	-	-	-	-	97,410	30,695	128,105	-	-	-	138,000	97,410	30,695	128,105	-7.17%
Group insurance	-	-	-	-	-	-	115,066	45,014	160,080	-	-	-	165,000	115,066	45,014	160,080	-2.98%
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	-	-	-100.00%
Auto allowance	-	-	-	-	-	-	6,000	3,000	9,000	-	-	-	-	6,000	3,000	9,000	100.00%
Repairs and maintenance	-	-	-	-	-	-	13,735	4,580	18,315	-	-	-	20,000	13,735	4,580	18,315	-8.42%
Office supplies and expense	-	-	-	-	-	-	10,375	5,960	16,335	-	-	-	10,500	10,375	5,960	16,335	55.57%
Dues and subscriptions	-	-	-	-	-	-	2,645	885	3,530	-	-	-	3,500	2,645	885	3,530	0.85%
Telephone and utilities	-	-	-	-	-	-	27,800	9,269	37,069	-	-	-	45,000	27,800	9,269	37,069	-17.63%
Inmate meals	-	-	-	-	-	-	1,810	605	2,415	-	-	-	1,500	1,810	605	2,415	61.02%
Insurance	-	-	-	-	-	-	61,875	20,625	82,500	-	-	-	85,000	61,875	20,625	82,500	-2.94%
Auto expense	-	-	-	-	-	-	104,667	35,888	140,555	-	-	-	100,000	104,667	35,888	140,555	40.55%
Uniforms and supplies	-	-	-	-	-	-	16,720	5,575	22,295	-	-	-	10,000	16,720	5,575	22,295	122.95%
Training	-	-	-	-	-	-	2,645	3,380	6,025	-	-	-	7,500	2,645	3,380	6,025	-19.67%
Travel expenses	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-100.00%
Computer expense	-	-	-	-	-	-	1,500	1,500	3,000	-	-	-	10,000	1,500	1,500	3,000	-70.00%
Contract services	-	-	-	-	-	-	51,965	43,325	95,290	-	-	-	67,425	51,965	43,325	95,290	41.33%
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-100.00%
Conference fees	-	-	-	-	-	-	7,455	250	7,705	-	-	-	1,500	7,455	250	7,705	413.67%
Community relations	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-100.00%
Equipment expense	-	-	-	-	-	-	6,110	2,049	8,159	-	-	-	-	6,110	2,049	8,159	100.00%
Miscellaneous	-	-	-	-	-	-	2,500	835	3,335	-	-	-	3,000	2,500	835	3,335	11.18%
Radio rent	-	-	-	-	-	-	1,555	520	2,075	-	-	-	4,000	1,555	520	2,075	-48.12%
Professional fees	-	-	-	-	-	-	8,525	2,845	11,370	-	-	-	5,000	8,525	2,845	11,370	127.39%
LACE Contract labor	-	-	-	-	-	-	73,742	18,258	92,000	-	-	-	41,500	73,742	18,258	92,000	121.69%
LACE Court costs	-	-	-	-	-	-	164,165	49,335	213,500	-	-	-	90,000	164,165	49,335	213,500	137.22%
Civil service:																	
Salaries and taxes	-	-	-	-	-	-	3,616	1,134	4,750	-	-	-	4,535	3,616	1,134	4,750	4.74%
Professional fees	-	-	-	-	-	-	1,335	-	1,335	-	-	-	1,000	1,335	-	1,335	33.50%
Total expenditures	-	-	-	-	-	-	1,855,656	611,807	2,467,463	-	-	-	2,135,391	1,855,656	611,807	2,467,463	15.55%
<b>Capital Outlay--</b>																	
Vehicle	-	-	-	-	-	-	90,690	-	90,690	-	-	-	-	90,690	-	90,690	100.00%
Police equipment	-	-	-	-	-	-	24,040	-	24,040	-	-	-	-	24,040	-	24,040	100.00%
Total capital outlay	-	-	-	-	-	-	114,730	-	114,730	-	-	-	-	114,730	-	114,730	100.00%
Total expenditures	\$ 18,425	\$ 6,570	\$ 24,995	\$ 9,375	\$ 3,110	\$ 12,485	\$ 1,984,133	\$ 618,346	\$ 2,602,479	\$ 16,564	\$ 5,521	\$ 22,085	\$ 2,230,391	\$ 2,028,497	\$ 633,547	\$ 2,662,044	19.35%

**CITY OF YOUNGSVILLE, LOUISIANA**  
**DEBT SERVICE FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2017**

	Original Budget	Year Ended June 30,			% Change
		9 Month Actual	3 Month Estimated	2017 Estimated	
<b>Revenues:</b>					
Miscellaneous	\$ 4,000	\$ 10,802	\$ 3,603	\$ 14,405	<u>260.12%</u>
<b>Expenditures:</b>					
Debt service:					
Series 2009 Sales tax bonds					
Principal retirement	210,000	-	210,000	210,000	0.00%
Interest & fiscal charges	169,418	14,582	14,582	29,164	-82.79%
Series 2011 Sales tax bonds					
Principal retirement	165,000	165,000	-	165,000	0.00%
Interest charges	336,695	336,695	-	336,695	0.00%
Sales Tax Bonds - 2012 Recreational Facility					
Principal retirement	390,000	390,000	-	390,000	0.00%
Interest	264,262	133,965	129,987	263,952	-0.12%
Sales Tax Bonds - 2013 Recreational Facility					
Principal retirement	395,000	395,000	-	395,000	0.00%
Interest	232,275	117,619	114,656	232,275	0.00%
Series 2012 Limited Tax Refunding Bonds					
Principal retirement	216,000	-	216,000	216,000	0.00%
Interest charges	25,672	12,836	12,836	25,672	0.00%
Series 2013 Sales Tax Refunding Bonds					
Principal retirement	77,000	-	77,000	77,000	0.00%
Interest charges	12,168	6,084	6,084	12,168	0.00%
Series 2014 Sales Tax Bonds					
Principal retirement	290,000	-	290,000	290,000	0.00%
Interest charges	74,470	37,235	37,235	74,470	0.00%
Series 2016 Sales Tax Bonds					
Principal retirement	-	-	70,000	70,000	100.00%
Interest charges	-	70,128	47,940	118,068	100.00%
Bond issuance costs	-	56,134	-	56,134	100.00%
Professional fees/bank charges	7,000	2,638	5,502	8,140	<u>16.29%</u>
Total expenditures	<u>2,864,960</u>	<u>1,737,916</u>	<u>1,231,822</u>	<u>2,969,738</u>	<u>3.66%</u>
Deficiency of revenues over expenditures	<u>(2,860,960)</u>	<u>(1,727,114)</u>	<u>(1,228,219)</u>	<u>(2,955,333)</u>	<u>3.30%</u>
<b>Other financing sources (uses):</b>					
Proceeds from issuance of debt	-	3,565,000	-	3,565,000	100.00%
Payment to refund debt	-	(3,160,000)	-	(3,160,000)	100.00%
Transfers from 1968 Sales Tax Fund	1,314,045	993,130	336,858	1,329,988	1.21%
Transfers from 1999 Sales Tax Fund	89,168	66,876	23,792	90,668	1.68%
Transfers from Recreational Facility Sales Tax Fund	1,291,995	968,424	325,071	1,293,495	0.12%
Transfers from General Fund (from ad valorem taxes)	<u>241,870</u>	<u>181,254</u>	<u>60,616</u>	<u>241,870</u>	<u>0.00%</u>
Total other financing sources	<u>2,937,078</u>	<u>2,614,684</u>	<u>746,337</u>	<u>3,361,021</u>	<u>14.43%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 76,118</u>	<u>\$ 887,570</u>	<u>\$ (481,882)</u>	<u>\$ 405,688</u>	<u>432.97%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND -STREET IMPROVEMENTS**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2017**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2017 Estimated	
Revenues:					
Interest	<u>\$ 3,500</u>	<u>\$ 2,950</u>	<u>\$ 985</u>	<u>\$ 3,935</u>	<u>12.43%</u>
Expenditures:					
Current - general government					
Professional fees	<u>50,000</u>	<u>34,200</u>	<u>20,800</u>	<u>55,000</u>	<u>10.00%</u>
Capital outlay -					
Streets and drainage:					
Road overlay projects	<u>854,500</u>	<u>808,880</u>	<u>132,915</u>	<u>941,795</u>	<u>10.22%</u>
Roundabout study - city match	<u>-</u>	<u>14,240</u>	<u>2,500</u>	<u>16,740</u>	<u>100.00%</u>
Sidewalk and bridge projects	<u>10,000</u>	<u>20,590</u>	<u>-</u>	<u>20,590</u>	<u>105.90%</u>
Miscellaneous street projects	<u>-</u>	<u>3,325</u>	<u>-</u>	<u>3,325</u>	<u>100.00%</u>
Total capital outlay	<u>864,500</u>	<u>847,035</u>	<u>135,415</u>	<u>982,450</u>	<u>13.64%</u>
Total expenditures	<u>914,500</u>	<u>881,235</u>	<u>156,215</u>	<u>1,037,450</u>	<u>13.44%</u>
Deficiency of revenues over expenditures	<u>(911,000)</u>	<u>(878,285)</u>	<u>(155,230)</u>	<u>(1,033,515)</u>	<u>13.45%</u>
Other financing sources (uses):					
Transfer from General Fund	<u>-</u>	<u>71,110</u>	<u>23,300</u>	<u>94,410</u>	<u>100.00%</u>
Total other financing sources (uses)	<u>-</u>	<u>71,110</u>	<u>23,300</u>	<u>94,410</u>	<u>100.00%</u>
Deficiency of revenues and other financing sources over expenditures	<u>\$(911,000)</u>	<u>\$(807,175)</u>	<u>\$(131,930)</u>	<u>\$(939,105)</u>	<u>3.09%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND - RECREATIONAL FACILITY**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2017**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2017 Estimated	
<b>Revenues:</b>					
State Louisiana funding	\$ -	\$ -	\$ -	\$ -	0.00%
Interest	-	-	-	-	<u>0.00%</u>
Total revenues	-	-	-	-	<u>0.00%</u>
<b>Other financing uses:</b>					
Transfer to General Fund	\$ -	\$ -	\$ (90,805)	\$ (90,805)	100.00%
Transfer to Sports Complex Fund	-	(87,210)	(163,052)	(250,262)	<u>100.00%</u>
Total other financing uses	-	(87,210)	(253,857)	(341,067)	<u>100.00%</u>
<b>Deficiency of revenues and other financing sources over expenditures:</b>					
	\$ -	\$ (87,210)	\$ (253,857)	\$ (341,067)	<u>100.00%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2017**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2017 Estimated	
<b>Revenues:</b>					
Charges for services -					
Water	\$1,872,200	\$ 1,357,995	\$ 492,665	\$ 1,850,660	-1.15%
Sewer service charges	962,320	659,375	229,795	889,170	-7.60%
Garbage charges	1,060,950	760,665	255,555	1,016,220	-4.22%
Water/sewer installations	400,000	319,800	110,135	429,935	7.48%
Miscellaneous	64,000	49,367	22,178	71,544	11.79%
Total revenues	<u>4,359,470</u>	<u>3,147,202</u>	<u>1,110,327</u>	<u>4,257,529</u>	<u>-2.34%</u>
<b>Expenses:</b>					
Salaries	388,535	298,185	114,040	412,224	6.10%
Payroll taxes	32,810	19,280	10,171	29,451	-10.24%
Retirement	20,060	12,487	5,163	17,650	-12.01%
Group insurance	64,000	27,487	19,522	47,009	-26.55%
Utilities	117,000	93,505	31,166	124,670	6.56%
Water purchases	700,000	531,200	222,145	753,345	7.62%
Maintenance and repairs	610,000	234,785	94,100	328,885	-46.08%
Contract maintenance fees	120,255	99,040	42,345	141,385	17.57%
Supplies, parts & chemicals	85,000	58,653	29,862	88,515	4.14%
Office expense	500	10,661	3,404	14,065	2713.00%
Credit card fees	37,000	30,330	10,115	40,445	9.31%
Garbage collection expense	825,000	637,145	215,355	852,500	3.33%
Depreciation expense	803,455	571,250	200,420	771,670	-3.96%
Professional fees	48,000	29,080	9,699	38,779	-19.21%
Engineering fees	115,000	186,410	43,590	230,000	100.00%
General insurance	85,000	55,500	12,500	68,000	-20.00%
Tests	42,000	21,120	7,045	28,165	-32.94%
Miscellaneous	1,200	3,500	1,165	4,665	288.72%
Total expenses	<u>4,094,815</u>	<u>2,919,617</u>	<u>1,071,807</u>	<u>3,991,423</u>	<u>-2.52%</u>
Operating income	<u>\$ 264,655</u>	<u>\$ 227,584</u>	<u>\$ 38,520</u>	<u>\$ 266,106</u>	<u>0.55%</u>



**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2017**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2017 Estimated	
Nonoperating revenues (expenses):					
Ad valorem taxes	365,770	373,885	7,535	381,420	4.28%
Interest income	500	820	290.33	1,110	122.07%
Interest expense	<u>(49,235)</u>	<u>(36,925)</u>	<u>(12,310)</u>	<u>(49,235)</u>	<u>0.00%</u>
Total nonoperating revenues (expenses)	<u>317,035</u>	<u>337,780</u>	<u>(4,485)</u>	<u>333,295</u>	<u>5.13%</u>
Income before cont. and transfers	<u>581,690</u>	<u>565,364</u>	<u>34,036</u>	<u>599,401</u>	<u>3.04%</u>
Transfers in:					
Transfer from Sales Tax Funds	<u>2,044,344</u>	<u>1,172,346</u>	<u>475,254</u>	<u>1,647,600</u>	<u>-19.41%</u>
Capital contributions	725,000	106,191	525,004	631,195	-12.94%
Utility projects	<u>(3,575,000)</u>	<u>(2,779,725)</u>	<u>(984,175)</u>	<u>(3,763,900)</u>	<u>5.28%</u>
	<u>(2,850,000)</u>	<u>(2,673,534)</u>	<u>(459,171)</u>	<u>(3,132,705)</u>	<u>9.92%</u>
Change in net position	<u>\$ (223,966)</u>	<u>\$ (935,824)</u>	<u>\$ 50,119</u>	<u>\$ (885,703)</u>	<u>295.46%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND BUDGET**  
**YEAR ENDED JUNE 30, 2017**

	Year Ended June 30,					WATER DEPT			SEWER DEPT			SANITATION DEPT		
	Original Budget	9 Months Actual	3 Months Estimated	2017 Estimated	% Change	9 Months Actual	3 Months Estimated	2017 Estimated	9 Months Actual	3 Months Estimated	2017 Estimated	9 Months Actual	3 Months Estimated	2017 Estimated
<b>Revenues:</b>														
Charges for services -														
Water	\$ 1,872,200	\$ 1,357,995	\$ 492,665	\$ 1,850,660	-1.15%	\$ 1,357,995	\$ 492,665	\$ 1,850,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer service charges	962,320	659,375	229,795	889,170	-7.60%	-	-	-	659,375	229,795	889,170	-	-	-
Garbage charges	1,060,950	760,665	255,555	1,016,220	-4.22%	-	-	-	-	-	-	760,665	255,555	1,016,220
Water/sewer installations	400,000	319,800	110,135	429,935	7.48%	236,200	78,735	314,935	83,600	31,400	115,000	-	-	-
Miscellaneous	64,000	49,367	22,178	71,544	11.79%	27,597	10,903	38,500	10,730	4,595	15,325	11,040	6,680	17,720
Total revenues	<u>4,359,470</u>	<u>3,147,202</u>	<u>1,110,327</u>	<u>4,257,529</u>	<u>-2.34%</u>	<u>1,621,792</u>	<u>582,303</u>	<u>2,204,095</u>	<u>753,705</u>	<u>265,789</u>	<u>1,019,494</u>	<u>771,705</u>	<u>262,235</u>	<u>1,033,940</u>
<b>Expenses:</b>														
Salaries	388,535	298,185	114,040	412,224	6.10%	181,105	68,305	249,410	53,760	19,425	73,185	63,320	26,310	89,630
Payroll taxes	32,810	19,280	10,171	29,451	-10.24%	13,665	4,555	18,220	3,640	4,415	8,055	1,975	1,200	3,175
Retirement	20,060	12,487	5,163	17,650	-12.01%	8,632	2,878	11,510	2,340	780	3,120	1,515	1,505	3,020
Group insurance	64,000	27,487	19,522	47,009	-26.55%	14,052	6,683	20,735	8,060	8,690	16,750	5,375	4,150	9,525
Telephone and utilities	117,000	93,505	31,166	124,670	6.56%	19,545	6,515	26,060	73,960	24,651	98,610	-	-	-
Water purchases	700,000	531,200	222,145	753,345	7.62%	531,200	222,145	753,345	-	-	-	-	-	-
Maintenance and repairs	610,000	234,785	94,100	328,885	-46.08%	208,355	79,450	287,805	26,430	14,650	41,080	-	-	-
Contract service fees	120,255	99,040	42,345	141,385	17.57%	26,165	11,915	38,080	72,875	30,430	103,305	-	-	-
Supplies, parts & chemicals	85,000	58,653	29,862	88,515	4.14%	33,078	23,382	56,460	14,940	6,480	21,420	10,635	-	10,635
Office expense	500	10,661	3,404	14,065	2713.00%	10,161	3,389	13,550	500	15	515	-	-	-
Credit card fees	37,000	30,330	10,115	40,445	9.31%	9,775	3,260	13,035	9,435	3,145	12,580	11,120	3,710	14,830
Garbage collection expense	825,000	637,145	215,355	852,500	3.33%	-	-	-	-	-	-	637,145	215,355	852,500
Depreciation expense	803,455	571,250	200,420	771,670	-3.96%	282,075	94,025	376,100	289,175	106,395	395,570	-	-	-
Professional fees	48,000	29,080	9,699	38,779	-19.21%	16,310	5,440	21,750	12,770	4,259.67	17,030	-	-	-
Engineering fees	115,000	186,410	43,590	230,000	100.00%	48,910	26,090	75,000	137,500	17,500	155,000	-	-	-
General insurance	85,000	55,500	12,500	68,000	-20.00%	31,500	11,000	42,500	24,000	1,500	25,500	-	-	-
Tests	42,000	21,120	7,045	28,165	-32.94%	6,760	2,255	9,015	14,360	4,789.67	19,150	-	-	-
Miscellaneous	1,200	3,500	1,165	4,665	288.72%	3,500	1,165	4,665	-	-	-	-	-	-
Total expenses	<u>4,094,815</u>	<u>2,919,617</u>	<u>1,071,807</u>	<u>3,991,423</u>	<u>-2.52%</u>	<u>1,444,788</u>	<u>572,453</u>	<u>2,017,240</u>	<u>743,745</u>	<u>248,228</u>	<u>990,869</u>	<u>731,085</u>	<u>252,229</u>	<u>983,314</u>
Operating income (loss)	<u>\$ 264,655</u>	<u>\$ 227,584</u>	<u>\$ 38,520</u>	<u>\$ 266,106</u>	<u>0.55%</u>	<u>\$ 177,004</u>	<u>\$ 9,851</u>	<u>\$ 186,855</u>	<u>\$ 9,960</u>	<u>\$ 17,561</u>	<u>\$ 28,625</u>	<u>\$ 40,620</u>	<u>\$ 10,006</u>	<u>\$ 50,626</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**YOUNGSVILLE SPORTS COMPLEX**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2017**

	Original Budget	Year Ended June 30, 2017			% Change
		9 Months Actual	3 Months Estimated	2017 Estimated	
<b>Revenue</b>					
Sponsorships	\$ 314,095	\$ 151,760	\$ 62,410	\$ 214,170	-31.81%
Recreation sponsorships	-	22,375	18,550	40,925	100.00%
Recreation program fees	158,340	156,065	-	156,065	-1.44%
Tournament fees	145,850	66,780	94,760	161,540	10.76%
League fees	85,158	88,755	-	88,755	4.22%
Gate fees	100,000	65,595	-	65,595	-34.41%
Concession fees	70,000	40,993	17,167	58,160	-16.91%
Court fees	8,000	7,470	2,490	9,960	24.50%
Commissions	6,000	4,360	-	4,360	-27.33%
Security reimbursement	26,500	10,385	18,610	28,995	9.42%
Miscellaneous	2,550	4,440	475	4,915	92.75%
Total revenue	<u>916,493</u>	<u>618,978</u>	<u>214,462</u>	<u>833,440</u>	<u>-9.06%</u>
<b>Expenditures</b>					
Salaries	419,780	313,930	107,145	421,075	0.31%
Security salaries	-	13,960	30,325	44,285	100.00%
Payroll taxes and retirement	52,950	38,895	14,105	53,000	0.09%
Group insurance	64,575	44,670	20,330	65,000	0.66%
Advertising	18,800	17,185	5,730	22,915	21.89%
Auto allowance	18,000	13,500	4,500	18,000	0.00%
Award expenses	22,150	2,585	10,000	12,585	-43.18%
Bank and credit card fees	1,000	620	455	1,075	7.47%
Commissions	25,000	6,895	-	6,895	-72.42%
Computer expense	10,930	9,915	750	10,665	-2.42%
Contract labor:					
Maintenance	60,000	42,695	24,355	67,050	11.75%
Recreation	-	8,270	2,760	11,030	100.00%
Tennis	25,000	21,295	9,320	30,615	22.46%
Other	1,000	2,320	600	2,920	192.00%
Contract services	21,225	23,255	7,755	31,010	46.10%
Depreciation	755,000	637,500	212,500	850,000	12.58%
Garbage collection	17,880	11,060	3,690	14,750	-17.51%
Gas & repairs	4,000	3,660	1,440	5,100	27.50%
Insurance	100,000	64,795	42,205	107,000	7.00%
Janitorial expense	67,000	55,660	18,555	74,215	10.77%
League expense	88,300	74,026	24,674	98,700	11.78%
League officials	103,958	82,467	27,493	109,960	5.77%
Legal	1,000	1,890	710	2,600	160.00%

**CITY OF YOUNGSVILLE, LOUISIANA**  
**YOUNGSVILLE SPORTS COMPLEX**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2017**

	Original Budget	Year Ended June 30, 2017			% Change
		9 Months Actual	3 Months Estimated	2017 Estimated	
Expenditures (continued)					
Office supplies and expense	20,000	5,890	3,965	9,855	-50.72%
Repairs and maintenance	80,000	55,915	25,340	81,255	1.57%
Security	70,000	26,205	2,500	28,705	-58.99%
Sponsorship signs	18,000	11,655	35,250	46,905	160.58%
Sporting goods	35,000	18,340	6,115	24,455	-30.13%
Supplies	57,000	62,845	20,950	83,795	47.01%
Telephone and utilities	120,000	86,461	28,824	115,285	-3.93%
Tools and equipment	5,000	5,780	-	5,780	15.60%
Tournament fees	119,580	82,930	5,200	88,130	-26.30%
Turf maintenance	50,000	35,110	18,640	53,750	7.50%
Umpire meals	-	7,435	-	7,435	100.00%
Uniforms	5,000	1,770	3,885	5,655	13.10%
Total expenses	<u>2,463,628</u>	<u>1,891,384</u>	<u>720,068</u>	<u>2,611,452</u>	<u>6.00%</u>
Operating loss	<u>(1,547,135)</u>	<u>(1,272,406)</u>	<u>(505,606)</u>	<u>(1,778,012)</u>	<u>14.92%</u>
Other financing sources:					
Transfer from General Fund	-	-	90,805	90,805	100.00%
Transfer from Rec. Facilities Sales Tax Fund	850,000	420,000	392,275	812,275	-4.44%
Transfer from Rec. Facilities Cap Project Func	-	87,210	163,052	250,262	100.00%
Total other financing sources	<u>850,000</u>	<u>507,210</u>	<u>646,132</u>	<u>1,153,342</u>	<u>35.69%</u>
Capital contributions	-	25,000	8,615	33,615	100.00%
Capital outlay	<u>(48,500)</u>	<u>(3,060)</u>	<u>(19,835)</u>	<u>(22,895)</u>	<u>-52.79%</u>
	<u>(48,500)</u>	<u>21,940</u>	<u>(11,220)</u>	<u>10,720</u>	<u>-122.10%</u>
Change in net position	<u>\$ (745,635)</u>	<u>\$ (743,256)</u>	<u>\$ 129,306</u>	<u>\$ (613,950)</u>	<u>-17.66%</u>