

CITY OF YOUNGSVILLE

**BUDGET
YEAR ENDED JUNE 30, 2020**

**AMENDED BUDGET
YEAR ENDED JUNE 30, 2019**

CITY OF YOUNGSVILLE, LOUISIANA
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June 30, 2020

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CITY OF YOUNGSVILLE, LOUISIANA
BUDGET MESSAGE
June 30, 2020

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 2020, beginning July 1, 2019. 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 a line-item basis for each revenue source and expenditure. We are projecting a conservative increase of 3% in Sales Tax growth.

GENERAL FUND

We have projected a conservative increase of 3% in our ad-valorem taxes for the 2019-2020 fiscal year.

CAPITAL OUTLAY

The budget includes a capital outlay request of numerous items listed on Pages 5 and 6 of the budget document totaling \$ 18,073,873 . This capital outlay request includes just above \$2.6 million of roadway improvements, matching funds on Federal and State Grant Projects, including our regional detention ponds, and upgrades to Water and Sewer systems.

We continue to expand our recreational opportunities at the Youngsville Sports Complex with the construction of Beach Volleyball, and infrastructure upgrades.

The City will construct its new Municipal Complex to house City Hall, Council Chambers, and the Police Dept.

UTILITY FUND

The 6/30/20 budget does include a full years increase in water, sewer, and garbage rates. Utility customers increased by approximately 203 from June, 2018 through June, 2019.

I presented a detailed budget to you that will be helpful in 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.

Sincerely,

Ben Burley,
City Treasurer

CITY OF YOUNGSVILLE, LOUISIANA
CONSOLIDATED BUDGET
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			GENERAL FUND	SALES TAX FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	UTILITY FUND	SPORTS COMPLEX FUND
	2018 ACTUAL	2019 ESTIMATED	2020 BUDGET						
Revenues:									
Taxes	\$11,192,399	\$12,178,896	\$12,544,264	\$ 3,518,933	\$ 9,025,330	\$ -	\$ -	\$ -	\$ -
Licenses and permits	1,049,096	712,493	733,868	733,868	-	-	-	-	-
Intergovernmental	331,583	407,685	1,045,021	650,708	394,313	-	-	-	-
Fines and court costs	627,622	861,323	875,214	71,214	804,000	-	-	-	-
Utility charges for services	4,521,244	4,774,508	6,068,150	-	-	-	-	6,068,150	-
Miscellaneous	90,601	229,579	175,425	51,755	35,370	22,000	65,800	-	500
Sponsorships	315,081	298,212	328,700	-	-	-	-	-	328,700
Sports complex/Rec Facility fees	556,520	662,231	724,000	-	-	-	-	-	724,000
Total revenues	18,684,146	20,124,929	22,494,642	5,026,479	10,259,013	22,000	65,800	6,068,150	1,053,200
Expenditures:									
General government	1,853,807	1,578,903	1,609,468	1,452,973	94,495	-	62,000	-	-
Public safety-									
Police	2,663,878	3,006,678	3,344,416	-	3,344,416	-	-	-	-
Fire	988,413	1,002,955	1,260,539	1,260,539	-	-	-	-	-
Streets and drainage	1,138,151	1,233,137	1,369,064	1,369,064	-	-	-	-	-
Utility expenses	4,910,006	4,814,574	5,646,987	-	-	-	-	5,646,987	-
Sports Complex expenses	2,897,128	2,800,470	3,040,725	-	-	-	-	-	3,040,725
Capital outlay - Governmental	2,189,353	1,919,527	3,544,293	90,631	105,000	-	3,348,662	-	-
Capital outlay - Muni complex	-	29,991	5,470,009	-	-	-	5,470,009	-	-
Debt service:									
Principal	1,884,545	2,129,048	2,424,000	-	-	2,424,000	-	-	-
Interest and issuance costs	1,044,532	1,021,356	1,024,524	-	-	1,024,524	-	-	-
Total expenditures	19,569,813	19,536,637	28,734,024	4,173,207	3,543,911	3,448,524	8,880,671	5,646,987	3,040,725
Operating income (loss)	(885,667)	588,291	(6,239,382)	853,272	6,715,103	(3,426,524)	(8,814,871)	421,163	(1,987,525)
Nonoperating revenues (expenses)									
Ad valorem	422,324	447,732	457,031	-	-	-	-	457,031	-
Insurance proceeds	-	13,527	-	-	-	-	-	-	-
Interest income	1,812	680	700	-	-	-	-	700	-
Loss on sale of capital assets	(3,488)	-	-	-	-	-	-	-	-
Interest expense	(35,458)	(34,292)	(26,192)	-	-	-	-	(26,192)	-
Total nonoperating revenues (expenses):	385,190	427,648	431,539	-	-	-	-	431,539	-
Income (loss) before capital contributions and transfers	(500,477)	1,015,939	(5,807,843)	853,272	6,715,103	(3,426,524)	(8,814,871)	852,702	(1,987,525)
Other financing sources (uses):									
Proceeds from issuance of bonds	11,715,000	7,362,439	-	-	-	-	-	-	-
Proceeds from capital lease/note payable	172,235	-	-	-	-	-	-	-	-
Proceeds from debt	-	-	5,000,000	-	-	-	-	5,000,000	-
Proceeds from sale of capital assets	-	(12,099)	-	-	-	-	-	-	-
Transfer to escrow agent	(8,649,986)	-	-	-	-	-	-	-	-
Payment to refund debt	-	-	-	-	-	-	-	-	-
Capital outlay - Utility projects	-	-	(7,212,356)	-	-	-	-	(7,212,356)	-
Capital outlay - Sports complex/Rec	-	-	(1,847,215)	-	-	-	-	-	(1,847,215)
Transfers in	6,119,581	6,487,980	9,091,211	-	1,010,000	3,448,524	1,986,662	600,000	2,046,025
Transfers out	(6,119,581)	(6,487,980)	(9,091,211)	(1,558,969)	(7,532,242)	-	-	-	-
Total other financing sources (uses)	3,237,249	7,350,340	(4,059,571)	(1,558,969)	(6,522,242)	3,448,524	1,986,662	(1,612,356)	198,810
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	2,736,772	8,366,279	(9,867,414)	(705,697)	192,861	22,000	(6,828,209)	(759,654)	(1,788,715)
Capital contributions	221,940	-	205,970	-	-	-	-	205,970	-
Net excess (deficiency) for the year	2,958,712	8,366,279	(9,661,444)	(705,697)	192,861	22,000	(6,828,209)	(553,684)	(1,788,715)
Fund balance\equity, beginning	54,034,313	56,993,025	65,359,304	3,116,525	5,474,785	2,990,925	9,113,926	22,280,979	22,382,163
Fund balance\equity, ending	\$56,993,025	\$65,359,304	\$55,697,860	\$ 2,410,827	\$ 5,667,646	\$ 3,012,925	\$ 2,285,717	\$21,727,295	\$20,593,449

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL OUTLAY BUDGET REQUEST
Year Ended June 30, 2020

<u>Description of Capital Item</u>	<u>Functional Department</u>	<u>Year Ended 06-30-20</u>	<u>Method of Financing</u>	<u>Completion Date</u>	<u>Board Action</u>
<u>GENERAL FUND:</u>					
<u>STREETS AND PUBLIC WORKS:</u>					
1 (2) Kenwood mobile radios and antennas	Streets/Public Works	4,204	General Fund	6/30/2020	Approved
2 Electrical to Install Generator Maint Bldg	Streets/Public Works	3,200	General Fund	6/30/2020	Approved
3 Miller or Lincoln Welding Mach/Genrtr	Streets/Public Works	4,915	General Fund	6/30/2020	Approved
4 Big Tex Trailor - dump trlr	Streets/Public Works	9,322	General Fund	6/30/2020	Approved
5 Shop Insulation	Streets/Public Works	23,990	General Fund	6/30/2020	Approved
6 Christmas Decorations	Streets/Public Works	<u>45,000</u>	General Fund	6/30/2020	Approved
TOTAL GENERAL FUND		<u>90,631</u>			
<u>1981 SALES TAX FUND--POLICE:</u>					
7 (4) Police Cars	Police	80,000	LACE Fund	6/30/2020	Approved
8 Computer Software	Police	10,000	LACE Fund	6/30/2020	Approved
9 Police Equipment	Police	<u>15,000</u>	LACE Fund	6/30/2020	Approved
TOTAL 1981 SALES TAX FUND -- POLICE		<u>105,000</u>			
<u>STREET IMPROVEMENT CAPITAL PROJECTS FUND:</u>					
10 Durable Piling Rest Savoy bridge repr	Streets/Public Works	24,785	1968 Sales Tax Fund	6/30/2019	Approved
11 Roundabout - Chemin Metairie/Détente	Streets/Public Works	1,600,000	2017 Bond Issue/ Gen	6/30/2019	Approved
- Roundabout overage		112,000	1968 Sales Tax Fund	6/30/2020	Approved
12 Detention pond funding match	Streets/Public Works	601,000	1968 ST/ HMGP Award	6/30/2020	Approved
13 Iberia Street Sidewalk project match	Streets/Public Works	104,200	1968 Sales Tax Fund	6/30/2020	Approved
14 Bonin Road repairs	Streets/Public Works	331,677	1968 Sales Tax Fund	6/30/2020	Approved
Roundabout - Chemin Metairie/Savoy design	Streets/Public Works	150,000	1968 Sales Tax Fund	6/30/2020	Approved
15 Larriviere Road repr engrg/design cost	Streets/Public Works	275,000	1968 Sales Tax Fund	6/30/2020	Approved
16 Griffin Road drainage	Streets/Public Works	<u>150,000</u>	1968 Sales Tax Fund	6/30/2020	Approved
TOTAL STREET CAP PROJ FUND		<u>3,348,662</u>			
<u>MUNICIPAL COMPLEX CAPITAL PROJECTS FUND:</u>					
17 Municipal Complex	General	<u>\$ 5,470,009</u>	2018 ST Bond Issue	6/30/2020	Approved
TOTAL MUNICIPAL COMPLEX CAP PROJ		<u>5,470,009</u>			
TOTAL GOVERNMENTAL FUNDS		<u>9,014,302</u>			

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL OUTLAY BUDGET REQUEST (CONTINUED)
Year Ended June 30, 2020

<u>Description of Capital Item</u>	<u>Functional Department</u>	<u>Year Ended 06-30-20</u>	<u>Method of Financing</u>	<u>Completion Date</u>	<u>Board Action</u>
<u>UTILITY FUND</u>					
18 (100) Allegro Water Meters	Water Utility	154,631	Water Works	6/30/2020	Approved
19 Design & Build (2) Water Wells	Water Utility	955,000	Water Works	6/30/2020	Approved
20 Design Water Treatment Plant & Elevated	Water Utility	520,000	Water Works	6/30/2020	Approved
21 Honda side-by-side vehicle	Sewer Utility	14,724	1999 Sales Tax Fund	6/30/2020	Approved
22 Generac Generator (Public Works)	Sewer Utility	14,567	1999 Sales Tax Fund	6/30/2020	Approved
23 20 Ton Tag-A-Long (incl freight) equip trlr	Sewer Utility	19,584	1999 Sales Tax Fund	6/30/2020	Approved
24 (2) Ford F-250 Trucks	Sewer Utility	57,080	1999 Sales Tax Fund	6/30/2020	Approved
25 CityWorks Work Order Program	Sewer Utility	51,400	1999 Sales Tax Fund	6/30/2020	Approved
26 Sewer Lift Station Upgrades (Clearstream)	Sewer Utility	109,400	1999 Sales Tax Fund	6/30/2020	Approved
27 Metaire Centre Sewer expansion	Sewer Utility	50,000	1999 Sales Tax Fund	6/30/2020	Approved
28 Add'l Sewer Upgrades (Clearstream)	Sewer Utility	60,000	1999 Sales Tax Fund	6/30/2020	Approved
29 Sewer Imprvmt Project - Crepe Myrtle	Sewer Utility	205,970	LCDBG Grant	6/30/2020	Approved
30 Wastewater Treatment Plant Upgrade	Sewer Utility	<u>5,000,000</u>	DEQ Revolving Loan	6/30/2020	Approved
TOTAL UTILITY FUND		<u>7,212,356</u>			
<u>YOUNGSVILLE SPORTS COMPLEX FUND</u>					
31 Sand Volleyball	Sports Complex	824,900	Rec Facility Sales Tax	6/30/2020	Approved
32 Parking near Tennis	Sports Complex	600,000	Rec Facility Sales Tax	6/30/2020	Approved
33 Sand Volleyball Furniture	Sports Complex	25,000	Rec Facility Sales Tax	6/30/2020	Approved
34 Bunker rake for Sand Volleyball	Sports Complex	17,380	Rec Facility Sales Tax	6/30/2020	Approved
35 Facility Security Cameras	Sports Complex	74,330	Rec Facility Sales Tax	6/30/2020	Approved
36 Playground Equipment	Sports Complex	65,000	Rec Facility Sales Tax	6/30/2020	Approved
37 New floor viewing deck - Tennis	Sports Complex	14,698	Rec Facility Sales Tax	6/30/2020	Approved
38 Tennis Wind netting	Sports Complex	20,000	Rec Facility Sales Tax	6/30/2020	Approved
39 Tennis netting shrubs, protect netting	Sports Complex	60,000	Rec Facility Sales Tax	6/30/2020	Approved
40 Tractor for field maintenance	Sports Complex	33,064	Rec Facility Sales Tax	6/30/2020	Approved
41 Tri-Max snake mower (needs tractor)	Sports Complex	35,286	Rec Facility Sales Tax	6/30/2020	Approved
42 Field Spreader cart	Sports Complex	7,150	Rec Facility Sales Tax	6/30/2020	Approved
43 Barn fencing	Sports Complex	25,000	Rec Facility Sales Tax	6/30/2020	Approved
44 Zero-Turn Mower	Sports Complex	8,957	Rec Facility Sales Tax	6/30/2020	Approved
45 Fence panels for sports fields (PVC type)	Sports Complex	<u>36,450</u>	Rec Facility Sales Tax	6/30/2020	Approved
TOTAL YOUNGSVILLE SPORTS COMPLEX FUND		<u>1,847,215</u>			
TOTAL ALL CAPITAL OUTLAY		<u>\$ 18,073,873</u>			

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			%
	2018	2019	2020	
	ACTUAL	ESTIMATED	BUDGET	Change
Revenues:				
Taxes	\$ 3,188,074	\$ 3,416,440	\$ 3,518,933	3.00%
Licenses and permits	1,049,096	712,493	733,868	3.00%
Intergovernmental	130,275	26,202	650,708	2383.44%
Fines and forfeits	85,885	69,139	71,214	3.00%
Miscellaneous	<u>26,138</u>	<u>50,870</u>	<u>51,755</u>	<u>1.74%</u>
Total revenues	<u>4,479,468</u>	<u>4,275,145</u>	<u>5,026,479</u>	<u>17.57%</u>
Expenditures:				
General government	1,749,468	1,407,717	1,452,973	3.21%
Public safety:				
Fire	988,413	1,002,955	1,260,539	25.68%
Streets and drainage	1,138,151	1,233,137	1,369,064	11.02%
Debt service	18,369	-	-	0.00%
Capital Outlay	<u>1,271,952</u>	<u>590,564</u>	<u>90,631</u>	<u>-84.65%</u>
Total expenditures	<u>5,166,353</u>	<u>4,234,372</u>	<u>4,173,207</u>	<u>-1.44%</u>
Excess (deficiency) of revenues over expenditures	<u>(686,885)</u>	<u>40,772</u>	<u>853,272</u>	<u>1992.78%</u>
Other financing sources (uses):				
Transfer from 1968 Sales Tax	1,000,000	1,202,365	-	-100.00%
Transfer from 1981 Sales Tax	-	55,926	-	-100.00%
Transfer from Debt Service Fund	33,212	-	-	0.00%
Transfer to 1981 Sales Tax	(674,470)	(562,000)	(1,010,000)	79.72%
Transfer to Debt Service Fund (Mun Cmplx)	-	-	(305,259)	100.00%
Transfer to Debt Service Fund (ad valorem taxes)	-	(410,117)	(243,710)	-40.58%
Transfer to Municipal Complex Fund	-	(32,358)	-	-100.00%
Transfer to Street Imp and Construction Fund	(21,459)	(49,335)	-	-100.00%
Proceeds from sale of assets	<u>-</u>	<u>(12,099)</u>	<u>-</u>	<u>-100.00%</u>
Total other financing sources (uses)	<u>337,283</u>	<u>192,382</u>	<u>(1,558,969)</u>	<u>-910.35%</u>
Net change in fund balance	<u>(349,602)</u>	<u>233,155</u>	<u>(705,697)</u>	<u>-402.67%</u>
Fund balance, beginning	<u>3,232,972</u>	<u>2,883,370</u>	<u>3,116,525</u>	
Fund balance, ending	<u>\$ 2,883,370</u>	<u>\$ 3,116,525</u>	<u>\$ 2,410,827</u>	

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND
REVENUE SUMMARY
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			%
	2018	2019	2020	
	ACTUAL	ESTIMATED	BUDGET	Change
Taxes:				
Ad valorem taxes--11.68 M (3.82-Gen, 4.86-Fire, 3 Wtr)	\$ 1,202,791	\$ 1,284,158	\$ 1,322,683	3.00%
Rededication from 1981 Sales Tax	1,335,550	1,442,838	1,486,123	3.00%
Franchise - electric	52,452	518,240	533,787	3.00%
Franchise - gas	530,018	102,935	106,023	3.00%
Franchise - cable	62,820	64,916	66,864	3.00%
Hotel	4,443	3,352	3,453	3.00%
Total taxes	<u>3,188,074</u>	<u>3,416,440</u>	<u>3,518,933</u>	<u>3.00%</u>
Licenses and permits:				
Occupational licenses	16,500	13,890	14,307	3.00%
Insurance occupational licenses	283,567	207,931	214,169	3.00%
Codes and permits revenue	749,029	490,672	505,393	3.00%
Total licenses and permits	<u>1,049,096</u>	<u>712,493</u>	<u>733,868</u>	<u>3.00%</u>
Intergovernmental:				
Federal -				
FEMA	103,849	-	-	0.00%
Department of Transportation	-	-	629,165	100.00%
State of Louisiana -				
Beer taxes	16,073	15,042	15,493	3.00%
State grants	10,353	11,160	6,050	-45.79%
Total intergovernmental	<u>130,275</u>	<u>26,202</u>	<u>650,708</u>	<u>2383.44%</u>
Fines and forfeits				
Fines and court costs	85,885	69,139	71,214	3.00%
Miscellaneous:				
Culture and recreation	-	16,400	16,892	3.00%
Insurance proceeds	-	-	-	0.00%
Interest	-	622	-	0.00%
Rental income	925	4,800	4,944	3.00%
Other sources	25,213	29,048	29,919	3.00%
Total miscellaneous	<u>26,138</u>	<u>50,870</u>	<u>51,755</u>	<u>1.74%</u>
Total revenues	<u>\$ 4,479,468</u>	<u>\$ 4,275,145</u>	<u>\$ 5,026,479</u>	<u>17.57%</u>

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			%
	2018	2019	2020	
	ACTUAL	ESTIMATED	BUDGET	Change
General government and administrative:				
Compensation - mayor and council	\$ 124,420	\$ 119,860	144,500	20.56%
Mayor and council salary adjustment	-	-	-	0.00%
Other salaries	205,217	173,558	173,558	0.00%
Salary increase - 3%	-	-	5,207	100.00%
Payroll taxes and retirement	44,600	36,975	42,177	14.07%
Group insurance	26,027	19,411	20,382	5.00%
Utilities and telephone	29,350	29,089	31,900	9.66%
Auto allowance	19,963	24,432	24,360	-0.29%
Advertising	31,823	18,194	19,000	4.43%
Bank and credit card fees	84	1,640	1,700	3.68%
Repairs and maintenance	53,491	30,312	31,400	3.59%
Dues and publications	14,796	10,867	11,200	3.06%
Professional fees	148,781	85,494	86,300	0.94%
General insurance	58,293	58,700	59,100	0.68%
Office supplies	33,736	27,252	28,100	3.11%
Computer expense	121,134	3,888	60,000	1443.15%
Janitorial expense	6,696	6,816	6,816	0.00%
Conferences and travel	3,609	8,105	8,500	4.88%
Community relations	29,523	45,492	47,000	3.32%
Uniform expense	2,289	1,343	1,900	41.50%
Engineering	187,453	306,415	245,000	-20.04%
Contract services	125,910	91,426	92,400	1.07%
Annexation	10,003	11,699	12,000	2.57%
Mardi Gras expense	16,285	20,595	20,000	-2.89%
Collection expense	11,325	11,100	11,500	3.60%
Miscellaneous	18,055	1,512	1,800	19.05%
Total administrative	<u>1,322,863</u>	<u>1,144,174</u>	<u>1,185,800</u>	<u>3.64%</u>
Code Enforcement				
Salaries and related expenses	40,250	-	-	0.00%
Salary increase - 3%	-	-	-	0.00%
Fuel	80	-	-	0.00%
Inspection fees	326,317	221,669	224,000	1.05%
Total code enforcement	<u>366,647</u>	<u>221,669</u>	<u>224,000</u>	<u>1.05%</u>
Magistrate court -				
Legal fees/other salaries	29,175	9,446	9,446	0.00%
Salary increase - 3%	-	-	284	100.00%
Payroll taxes and retirement	1,112	1,012	1,043	3.01%
Court expense	29,671	21,368	21,900	2.49%
Court supplies	-	10,048	10,500	4.50%
Total magistrate court	<u>59,958</u>	<u>41,874</u>	<u>43,173</u>	<u>3.10%</u>
Total general government	<u>1,749,468</u>	<u>1,407,717</u>	<u>1,452,973</u>	<u>3.21%</u>

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

	Year Ended June 30,			%
	2018	2019	2020	
	ACTUAL	ESTIMATED	BUDGET	Change
Public safety:				
Fire protection -				
Salaries and related expenses	648,945	-	-	0.00%
General insurance	7,175	-	-	0.00%
Appropriation to Vol. Fire Dept.(4.86-Fire ad valorem ta	257,108	709,378	740,539	4.39%
Appropriation to Vol. Fire Dept.- one time payment	-	250,000	500,000	100.00%
Professional fees	16,485	16,645	20,000	20.16%
Truck note and interest	53,795	26,913	-	0.00%
Repairs and maintenance	4,905	18	-	0.00%
Miscellaneous	-	-	-	0.00%
Total public safety	<u>988,413</u>	<u>1,002,955</u>	<u>1,260,539</u>	<u>25.68%</u>
Streets and drainage				
Salaries	267,045	309,190	207,520	-32.88%
Salary increase - 3%	-	-	6,226	100.00%
Group insurance	39,665	53,083	54,600	2.86%
General insurance	22,420	19,787	21,500	8.66%
Payroll taxes/retirement	30,150	39,080	26,518	-32.14%
Emergency expense	-	-	225,000	100.00%
Supplies, materials, and repairs	296,879	235,336	240,000	1.98%
Equipment rental	-	74,309	75,000	0.93%
Auto and truck expense	85,817	71,059	74,000	4.14%
Street lighting	121,101	110,214	112,000	1.62%
Engineering fees	102,915	119,514	121,000	1.24%
Uniform expense	2,321	7,022	7,200	2.53%
Office supplies	14,013	9,271	9,400	1.39%
Miscellaneous	738	3,200	3,500	9.36%
Telephone and utilities	18,607	23,762	24,800	4.37%
Professional fees	8,650	9,426	9,800	3.96%
Disaster cleanup	-	-	-	0.00%
Contract services	127,830	148,885	151,000	1.42%
Total streets and drainage	<u>1,138,151</u>	<u>1,233,137</u>	<u>1,369,064</u>	<u>11.02%</u>
Debt service:				
Principal	18,369	-	-	0.00%
Interest	-	-	-	0.00%
Total debt service	<u>18,369</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>

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

	Year Ended June 30,			%
	2018	2019	2020	
	ACTUAL	ESTIMATED	BUDGET	Change
Capital outlay				
General Government				
City hall building improvements	29,096	-	-	0.00%
City hall equipment	22,402	-	-	0.00%
Land	276,026	-	-	0.00%
Time clock system	-	-	-	0.00%
Municipal facility	-	4,893	-	-100.00%
Highways and Streets				0.00%
Infrastructure	-	367,947	90,631	-75.37%
Drainage improvements	674,879	-	-	0.00%
Griffin Road drainage	-	492	-	0.00%
Equipment	243,362	5,200	-	-100.00%
Dump truck	-	212,032	-	0.00%
Truck	26,187	-	-	0.00%
Barricades	-	-	-	0.00%
Total capital outlay	<u>1,271,952</u>	<u>590,564</u>	<u>90,631</u>	<u>-84.65%</u>
Total expenditures	<u>\$ 5,166,353</u>	<u>\$ 4,234,372</u>	<u>\$ 4,173,207</u>	<u>-1.44%</u>

CITY OF YOUNGSVILLE, LOUISIANA
SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2020

	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,				
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020		
	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATEI	BUDGET	ACTUAL	ESTIMATED	BUDGET		
Revenues:																	
Sales tax revenues--1%	\$ 2,671,100	\$ 2,933,641	\$ 3,021,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,662,125	\$ 2,943,170	\$ 3,031,466	\$ 5,333,225	\$ 5,876,811	\$ 6,053,115	3.00%	
Sales tax revenues--1/2%	-	-	-	1,335,550	1,442,838	1,486,123	1,335,550	1,442,807	1,486,092	-	-	-	2,671,100	2,885,646	2,972,215	3.00%	
State funding - supplemental pay	-	-	-	-	-	-	125,308	143,170	156,000	-	-	-	125,308	143,170	156,000	8.96%	
Lafayette Parish School Board	-	-	-	-	-	-	76,000	238,313	238,313	-	-	-	76,000	238,313	238,313	0.00%	
LACE - Fines & court costs	-	-	-	-	-	-	541,737	792,184	804,000	-	-	-	541,737	792,184	804,000	1.49%	
Insurance reimbursement	-	-	-	-	-	-	-	8,209	-	-	-	-	-	8,209	-	-100.00%	
Miscellaneous	1,850	7,538	7,538	925	1,493	1,493	26,248	11,000	5,000	8,266	21,339	21,339	37,289	41,370	35,370	-14.50%	
Total revenues	2,672,950	2,941,179	3,029,188	1,336,475	1,444,331	1,487,616	2,104,843	2,635,683	2,689,404	2,670,391	2,964,510	3,052,805	8,784,659	9,985,703	10,259,013	2.74%	
Expenditures:																	
General Government	29,736	34,621	34,621	15,415	18,498	18,665	18,455	11,100	11,267	22,616	29,942	29,942	86,222	94,162	94,495	0.35%	
Police	-	-	-	-	-	-	2,663,878	3,006,678	3,344,416	-	-	-	2,663,878	3,006,678	3,344,416	11.23%	
Debt Service	36,738	-	-	18,369	-	-	29,386	42,537	-	1,683	-	-	86,176	42,537	-	100.00%	
Capital Outlay	-	-	-	-	-	-	282,781	154,897	105,000	-	-	-	282,781	154,897	105,000	-32.21%	
Total expenditures	66,474	34,621	34,621	33,784	18,498	18,665	2,994,500	3,215,212	3,460,683	24,299	29,942	29,942	3,119,057	3,298,273	3,543,911	7.45%	
Excess (deficiency) of revenues over expenditures	2,606,476	2,906,558	2,994,567	1,302,691	1,425,833	1,468,951	(889,657)	(579,529)	(771,278)	2,646,092	2,934,567	3,022,863	5,665,602	6,687,429	6,715,103	0.41%	
Other financing sources (uses):																	
Proceeds from issuance of debt	-	-	-	-	-	-	172,235	-	-	-	-	-	172,235	-	-	0.00%	
Transfers to Debt Service Fund	(1,570,279)	(1,348,465)	(1,397,988)	(263,488)	(90,665)	(88,160)	-	-	(218,316)	(1,111,454)	(1,200,156)	(1,195,091)	(2,945,221)	(2,639,286)	(2,899,555)	9.86%	
Transfer to General Fund	(1,000,000)	(1,202,365)	-	-	-	-	-	(55,926)	-	-	-	-	(1,000,000)	(1,258,292)	-	-100.00%	
Transfer from General Fund	-	-	-	-	-	-	674,470	562,000	1,010,000	-	-	-	674,470	562,000	1,010,000	79.72%	
Transfer to Utility Fund	(50,000)	-	-	(540,611)	(559,871)	(600,000)	-	-	-	-	-	-	(590,611)	(559,871)	(600,000)	7.17%	
Transfer to Capital Projects	-	-	(1,986,662)	-	-	-	-	-	-	137,866	-	-	137,866	-	(1,986,662)	100.00%	
Transfer to Sports Complex Fund	-	-	-	-	-	-	-	-	-	(980,000)	(1,009,078)	(2,046,025)	(980,000)	(1,009,078)	(2,046,025)	102.76%	
Total other financing sources (uses)	(2,620,279)	(2,550,830)	(3,384,650)	(804,099)	(650,536)	(688,160)	846,705	506,074	791,684	(1,953,588)	(2,209,235)	(3,241,116)	(4,531,261)	(4,904,527)	(6,522,242)	32.98%	
Net change in fund balance	(13,803)	355,728	(390,083)	498,592	775,296	780,791	(42,952)	(73,455)	20,406	692,504	725,333	(218,253)	1,134,341	1,782,902	192,861	-89.18%	
Fund balance, beginning	96,764	82,961	438,689	1,973,280	2,471,872	3,247,168	74,950	31,998	(41,457)	412,548	1,105,052	1,830,385	2,557,542	3,691,883	5,474,785		
Fund balance, ending	82,961	438,689	48,606	2,471,872	3,247,168	4,027,959	31,998	(41,457)	(21,051)	1,105,052	1,830,385	1,612,131	3,691,883	5,474,785	5,667,646		

CITY OF YOUNGVILLE, LOUISIANA
SALES TAX FUND
EXPENDITURE BUDGET
YEAR ENDED JUNE 30, 2020

	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,				
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020		
	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATEE	BUDGET	ACTUAL	ESTIMATED	BUDGET		
General government:																	
Sales tax collection fees	22,651	22,201	22,534	11,325	11,100	11,267	11,325	11,100	11,267	22,616	25,706	26,092	67,917	70,108	71,159	1.50%	
Professional fees	7,085	12,420	12,420	4,090	7,398	7,398	7,130	-	-	-	4,236	4,236	18,305	24,054	24,054	0.00%	
Total general government	29,736	34,621	34,954	15,415	18,498	18,665	18,455	11,100	11,267	22,616	29,942	30,328	86,222	94,162	95,213	1.12%	
Expenditures:																	
Salaries	-	-	-	-	-	-	1,204,534	1,286,338	1,296,500	-	-	-	1,204,534	1,286,338	1,296,500	0.79%	
Salary increase	-	-	-	-	-	-	-	-	38,895	-	-	-	-	-	38,895	100.00%	
Overtime	-	-	-	-	-	-	-	-	35,000	-	-	-	-	-	35,000	100.00%	
Salary increase (extra personnel)	-	-	-	-	-	-	-	-	102,000	-	-	-	-	-	102,000	100.00%	
LACE salaries	-	-	-	-	-	-	56,638	92,604	95,000	-	-	-	56,638	92,604	95,000	2.59%	
School resource salaries and benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Payroll taxes and retirement	-	-	-	-	-	-	423,326	424,700	517,959	-	-	-	423,326	424,700	517,959	21.96%	
On-behalf payments	-	-	-	-	-	-	125,077	143,170	156,000	-	-	-	125,077	143,170	156,000	8.96%	
Group insurance	-	-	-	-	-	-	176,018	186,059	195,362	-	-	-	176,018	186,059	195,362	5.00%	
Advertising	-	-	-	-	-	-	-	2,154	2,200	-	-	-	-	2,154	2,200	2.14%	
Auto allowance	-	-	-	-	-	-	12,000	12,000	12,000	-	-	-	12,000	12,000	12,000	0.00%	
Repairs and maintenance	-	-	-	-	-	-	5,467	4,784	5,000	-	-	-	5,467	4,784	5,000	4.51%	
Office supplies and expense	-	-	-	-	-	-	25,850	23,878	24,000	-	-	-	25,850	23,878	24,000	0.51%	
Dues and subscriptions	-	-	-	-	-	-	1,689	667	750	-	-	-	1,689	667	750	12.44%	
Telephone and utilities	-	-	-	-	-	-	45,948	51,422	55,000	-	-	-	45,948	51,422	55,000	6.96%	
Insurance	-	-	-	-	-	-	83,535	85,236	89,250	-	-	-	83,535	85,236	89,250	4.71%	
Auto expense	-	-	-	-	-	-	149,093	152,783	166,000	-	-	-	149,093	152,783	166,000	8.65%	
Uniforms and supplies	-	-	-	-	-	-	24,820	23,158	48,600	-	-	-	24,820	23,158	48,600	109.87%	
Training & Screening	-	-	-	-	-	-	12,154	12,862	14,500	-	-	-	12,154	12,862	14,500	12.74%	
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Computer expense	-	-	-	-	-	-	-	5,149	5,400	-	-	-	-	5,149	5,400	4.88%	
Contract services	-	-	-	-	-	-	-	78,048	70,000	-	-	-	-	78,048	70,000	-10.31%	
Conference fees	-	-	-	-	-	-	-	7,590	5,000	-	-	-	-	7,590	5,000	-34.12%	
Community relations	-	-	-	-	-	-	-	686	1,000	-	-	-	-	686	1,000	45.69%	
Equipment expense	-	-	-	-	-	-	8,107	71,386	72,000	-	-	-	8,107	71,386	72,000	0.86%	
Miscellaneous	-	-	-	-	-	-	8,255	8,587	12,000	-	-	-	8,255	8,587	12,000	39.75%	
Radio rent	-	-	-	-	-	-	423	2,310	3,000	-	-	-	423	2,310	3,000	29.87%	
Professional fees	-	-	-	-	-	-	101,924	30,272	32,000	-	-	-	101,924	30,272	32,000	5.71%	
Contract labor	-	-	-	-	-	-	10,193	15,782	-	-	-	-	10,193	15,782	-	-100.00%	
LACE court costs	-	-	-	-	-	-	184,277	280,854	285,000	-	-	-	184,277	280,854	285,000	1.48%	
Civil service -																	
Salaries and payroll taxes	-	-	-	-	-	-	4,550	4,200	5,000	-	-	-	4,550	4,200	5,000	19.05%	
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Total expenditures	-	-	-	-	-	-	2,663,878	3,006,678	3,344,416	-	-	-	2,663,878	3,006,678	3,344,416	11.23%	
Capital Outlay--																	
Vehicles	-	-	-	-	-	-	102,746	133,131	80,000	-	-	-	102,746	133,131	80,000	-39.91%	
Equipment	-	-	-	-	-	-	180,035	21,766	25,000	-	-	-	180,035	21,766	25,000	14.86%	
Total capital outlay	-	-	-	-	-	-	282,781	154,897	105,000	-	-	-	282,781	154,897	105,000	-32.21%	
Debt Service --																	
Principal	36,738	-	-	18,369	-	-	27,901	37,048	-	1,683	-	-	84,691	37,048	-	100.00%	
Interest	-	-	-	-	-	-	1,485	5,489	-	-	-	-	1,485	5,489	-	100.00%	
Total debt service	36,738	-	-	18,369	-	-	29,386	42,537	-	1,683	-	-	86,176	42,537	-	100.00%	
Total expenditures	\$ 66,474	\$ 34,621	\$ 34,954	\$ 33,784	\$ 18,498	\$ 18,665	\$ 2,994,500	\$ 3,215,212	\$ 3,460,683	\$ 24,299	\$ 29,942	\$ 30,328	\$ 3,119,057	\$ 3,298,273	\$ 3,544,629	7.47%	

CITY OF YOUNGSVILLE, LOUISIANA
DEBT SERVICE FUND BUDGET
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			%
	2018 ACTUAL	2019 ESTIMATED	2020 BUDGET	
Revenues:				
Miscellaneous - interest	\$ 19,745	\$ 34,477	\$ 22,000	-36.19%
Expenditures:				
Debt service:				
Sales Tax bonds - Series 2009				
Principal retirement	220,000	230,000	-	-100.00%
Interest	19,975	10,350	-	-100.00%
Revenue bonds - Series 2011				
Principal retirement	170,000	175,000	185,000	5.71%
Interest	331,670	164,560	161,060	-2.13%
Sales Tax Bonds - 2012/2017 Recreational Facility				
Principal retirement	50,000	405,000	420,000	3.70%
Interest	124,812	169,174	159,728	-5.58%
Sales Tax Bonds - 2013 Recreational Facility				
Principal retirement	400,000	395,000	405,000	2.53%
Interest	225,813	218,363	210,363	-3.66%
Series 2012 Limited Tax Refunding Bonds				
Principal retirement	222,000	227,000	233,000	2.64%
Interest	20,813	15,817	10,710	-32.29%
Sales Tax Bonds - 2013 Sales Tax Refunding				
Principal retirement	78,000	80,000	81,000	1.25%
Interest	10,523	8,865	7,160	-19.23%
Sales Tax Bonds - Series 2014				
Principal retirement	295,000	300,000	305,000	1.67%
Interest	67,480	60,371	53,141	-11.98%
Sales Tax Refunding Bonds - Series 2016				
Principal retirement	45,000	45,000	295,000	555.56%
Interest	74,699	73,832	72,953	-1.19%
Sales Tax Excess Revenue Bonds - Series 2017				
Principal retirement	50,000	45,000	50,000	11.11%
Interest	6,756	12,338	11,280	-8.57%
Sales Tax Bonds - Series 2017				
Principal retirement	250,000	190,000	195,000	2.63%
Interest	29,170	73,636	69,554	-5.54%
Sales Tax Bonds - Series 2018 Municipal Complex				
Principal retirement	-	-	255,000	0.00%
Interest	-	-	268,575	0.00%
Bond issuance costs	74,500	-	-	0.00%
Transfer to Escrow Agent	-	-	-	0.00%
Professional fees/bank charges	2,711	6,497	-	-100.00%
Total expenditures	<u>2,768,922</u>	<u>2,905,803</u>	<u>3,448,524</u>	<u>18.68%</u>
Deficiency of revenues over expenditures	<u>(2,749,177)</u>	<u>(2,871,325)</u>	<u>(3,426,524)</u>	<u>19.34%</u>

CITY OF YOUNGSVILLE, LOUISIANA
DEBT SERVICE FUND BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			%
	2018 ACTUAL	2019 ESTIMATED	2020 BUDGET	
Other financing sources (uses):				
Proceeds from issuance of debt	8,215,000	-	-	0.00%
Payment to refund debt	(8,649,986)	-	-	0.00%
Transfer to Utility Fund	(252,948)	-	-	0.00%
Transfer to General Fund	(33,212)	-	-	0.00%
Transfers from 1968 Sales Tax Fund	1,570,279	1,348,465	1,397,988	3.67%
Transfers from 1999 Sales Tax Fund	263,488	90,665	88,160	100.00%
Transfers from 1981 Sales Tax Fund	-	-	218,316	100.00%
Transfers from Recreational Sales Tax Fund	1,111,454	1,200,156	1,195,091	-0.42%
Transfer to Capital Projects Fund	275,464	-	-	0.00%
Transfer from General Fund (Mun Cmplx portion)	-	-	305,259	100.00%
Transfers from General Fund (from ad valorem taxes)	-	410,117	243,710	-40.58%
Total other financing sources (uses)	<u>2,499,539</u>	<u>3,049,403</u>	<u>3,448,524</u>	<u>13.09%</u>
Net change in fund balance	(249,638)	178,078	22,000	<u>-87.65%</u>
Fund balance, beginning	<u>3,062,485</u>	<u>2,812,847</u>	<u>2,990,925</u>	
Fund balance, ending	<u>\$2,812,847</u>	<u>\$ 2,990,925</u>	<u>\$ 3,012,925</u>	

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECTS FUND - STREET IMPROVEMENTS
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			%
	2018	2019	2020	
	ACTUAL	ESTIMATED	BUDGET	Change
Revenues:				
Intergovernmental -				
State grant revenue - Department of Treasury	\$ -	\$ -	\$ -	0.00%
Interest	<u>7,429</u>	<u>16,847</u>	<u>15,800</u>	<u>-6.21%</u>
Total revenues	<u>7,429</u>	<u>16,847</u>	<u>15,800</u>	<u>-6.21%</u>
Expenditures:				
Current - general government				
Professional fees	<u>18,117</u>	<u>59,202</u>	<u>62,000</u>	<u>4.73%</u>
Total general government	<u>18,117</u>	<u>59,202</u>	<u>62,000</u>	<u>4.73%</u>
Capital outlay -				
Streets and drainage:				
Retention Ponds	-	47,648	-	-100.00%
Larriviere Road repr	-	-	275,000	100.00%
Chemin Metairie Roundabout	-	73,186	1,712,000	2239.24%
Road overlay projects (CMP repr)	-	1,044,129	-	-100.00%
Sidewalk and bridge projects	-	9,104	128,985	1316.83%
Regional drainage detention pond project 25%	-	-	601,000	100.00%
Griffin Road drainage	-	-	150,000	100.00%
Miscellaneous street projects	<u>634,620</u>	<u>-</u>	<u>481,677</u>	<u>0.00%</u>
Total capital outlay	<u>634,620</u>	<u>1,174,066</u>	<u>3,348,662</u>	<u>185.22%</u>
Debt service - bond issuance costs	<u>55,610</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total expenditures	<u>708,347</u>	<u>1,233,269</u>	<u>3,410,662</u>	<u>176.55%</u>
Deficiency of revenues over expenditures	<u>(700,918)</u>	<u>(1,216,422)</u>	<u>(3,394,862)</u>	<u>179.09%</u>
Other financing sources (uses):				
Bond proceeds	3,500,000	-	-	0.00%
Transfer from 1968 Sales Tax Fund	-	-	1,986,662	100.00%
Transfer to Debt Service Fund	(275,464)	-	-	0.00%
Transfer from General Fund	21,459	49,335	-	-100.00%
Transfer from Utility Fund	42,180	-	-	0.00%
Construction Fund	<u>25,186</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total other financing sources (uses)	<u>3,313,361</u>	<u>49,335</u>	<u>1,986,662</u>	<u>3926.85%</u>
Net change in fund balance	2,612,443	(1,167,086)	(1,408,200)	<u>20.66%</u>
Fund balance, beginning	<u>445,844</u>	<u>3,058,287</u>	<u>1,891,201</u>	
Fund balance, ending	<u>\$ 3,058,287</u>	<u>\$ 1,891,201</u>	<u>\$ 483,001</u>	

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECTS FUND - RECREATIONAL
YEAR ENDED JUNE 30, 2020
(See Youngsville Sports Complex)

	Year Ended June 30,			%
	2018	2019	2020	
	ACTUAL	ESTIMATED	BUDGET	Change
Revenues:				
State Louisiana funding	\$ -	\$ -	\$ -	0.00%
Interest	-	-	-	<u>0.00%</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Expenditures:				
Capital outlay -				
Culture and recreation -	-	-	-	
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Other financing sources (uses)				
Transfer to Street Improvement Capital Project Fur	(25,186)	-	-	0.00%
Transfer from Recreation Sales Tax	(137,866)	-	-	0.00%
Transfer to Sports Complex Fund	-	-	-	<u>0.00%</u>
Total other financing sources (uses)	<u>(163,052)</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Net change in fund balance	(163,052)	-	-	<u>0.00%</u>
Fund balance, beginning	<u>163,052</u>	<u>-</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECTS FUND - MUNICIPAL COMPLEX
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			%
	2018	2019	2020	
	ACTUAL	ESTIMATED	BUDGET	Change
Revenues:				
State Louisiana funding	\$ -	\$ -	\$ -	0.00%
Interest	-	77,806	50,000	-35.74%
Total revenues	-	77,806	50,000	-35.74%
Expenditures:				
Bond issuance costs	-	202,065	-	-100.00%
Professional fees/bank charges	-	17,822	-	-100.00%
Capital outlay - Municipal Complex	-	29,991	5,470,009	18139.09%
Total expenditures	-	249,877	5,470,009	2089.08%
Excess (deficiency) of revenues over expenditures	-	(172,071)	(5,420,009)	3049.87%
Other financing sources (uses)				
Proceeds from Issuance of Debt	-	7,000,000	-	-100.00%
Premium on Issuance of Debt	-	362,439	-	-100.00%
Transfer from General Fund	-	32,358	-	-100.00%
Total other financing sources (uses)	-	7,394,797	-	-100.00%
Net change in fund balance	-	7,222,726	(5,420,009)	-175.04%
Fund balance, beginning	-	-	7,222,726	
Fund balance, ending	\$ -	\$ 7,222,726	\$ 1,802,717	

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			% Change
	2018 ACTUAL	2019 ESTIMATED	2020 BUDGET	
Revenues:				
Charges for services -				
Water	\$ 1,922,145	\$ 2,114,994	\$2,749,493	30.00%
Sewer service charges	904,448	1,090,042	1,580,560	45.00%
Garbage charges	1,074,422	1,166,332	1,300,460	11.50%
Water/sewer installations	530,211	270,990	279,120	3.00%
Miscellaneous	90,018	132,151	158,518	19.95%
Total revenues	<u>4,521,244</u>	<u>4,774,508</u>	<u>6,068,150</u>	<u>27.09%</u>
Expenses:				
Salaries	427,612	453,598	624,261	37.62%
Salary increase	-	-	16,786	100.00%
Payroll taxes/Retirement	30,641	32,641	47,157	44.47%
Retirement	21,258	22,447	31,835	41.82%
Group insurance	61,990	66,176	69,485	5.00%
Utilities	136,652	139,168	140,650	1.06%
Water purchases	950,033	1,032,098	1,047,579	1.50%
Maintenance and repairs	544,461	398,640	826,389	107.30%
Contract maintenance fees	160,116	213,650	216,100	1.15%
Supplies, parts & chemicals	230,305	163,516	169,500	3.66%
Office expense	57,303	53,593	53,000	-1.11%
Credit card fees	-	58,146	59,550	2.41%
Garbage collection expense	981,607	1,086,230	1,192,304	9.77%
Depreciation expense	809,215	814,187	863,848	6.10%
Professional fees	142,546	56,637	58,900	4.00%
Engineering fees	185,248	112,363	114,900	2.26%
General insurance	76,230	77,500	77,000	-0.65%
Tests	25,898	21,029	23,200	10.32%
Miscellaneous	68,891	12,955	14,542	12.24%
Total expenses	<u>4,910,006</u>	<u>4,814,574</u>	<u>5,646,987</u>	<u>17.29%</u>
Operating income (loss)	<u>(388,762)</u>	<u>(40,066)</u>	<u>421,163</u>	<u>-1151.18%</u>

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			%
	2018	2019	2020	
	ACTUAL	ESTIMATED	BUDGET	Change
Nonoperating revenues (expenses):				
Ad valorem taxes	422,324	447,732	457,031	2.08%
Interest income	1,812	680	700	3.00%
Interest expense	<u>(35,458)</u>	<u>(34,292)</u>	<u>(26,192)</u>	<u>-23.62%</u>
Total nonoperating revenues (expenses)	<u>388,678</u>	<u>414,121</u>	<u>431,539</u>	<u>4.21%</u>
Income (loss) before other financing sources (uses) and capital contributions	<u>(84)</u>	<u>374,055</u>	<u>852,702</u>	<u>127.96%</u>
Other financing sources (uses):				
Transfer from 1999 Sales Tax Fund	540,611	559,871	600,000	7.17%
Transfer from Debt Service Fund	252,948	-	-	0.00%
Transfer from 1968 Sales Tax Fund	50,000	-	-	0.00%
Transfer to Capital Project Funds	(42,180)	-	-	0.00%
Transfer from General Fund	-	-	-	0.00%
Proceeds from Debt	-	-	5,000,000	-100.00%
Utility projects	<u>-</u>	<u>-</u>	<u>(7,212,356)</u>	<u>100.00%</u>
Total other financing sources (uses)	801,379	559,871	(1,612,356)	-387.99%
Capital contributions - external grants	<u>221,940</u>	<u>-</u>	<u>205,970</u>	<u>100.00%</u>
Change in net position	1,023,235	933,926	(553,684)	<u>-159.29%</u>
Fund equity, beginning	<u>20,323,818</u>	<u>21,347,053</u>	<u>22,280,979</u>	
Fund equity, ending	<u>21,347,053</u>	<u>22,280,979</u>	<u>21,727,295</u>	

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND DEPARTMENTAL BUDGET
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			WATER DEPT			SEWER DEPT			SANITATION DEPT		
	2018 ACTUAL	2019 ESTIMATED	2020 BUDGET	2018 ACTUAL	2019 ESTIMATED	2020 BUDGET	2018 ACTUAL	2019 ESTIMATED	2020 BUDGET	2018 ACTUAL	2019 ESTIMATED	2020 BUDGET
Revenues:												
Charges for services -												
Water	\$ 1,922,145	\$ 2,114,994	\$ 2,749,493	\$ 1,922,145	\$ 2,114,994	\$ 2,749,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer service charges	904,448	1,090,042	1,580,560	-	-	-	904,448	1,090,042	1,580,560	-	-	-
Garbage charges	1,074,422	1,166,332	1,300,460	-	-	-	-	-	-	1,074,422	1,166,332	1,300,460
Water/sewer installations	530,211	270,990	279,120	392,194	270,990	279,120	138,017	-	-	-	-	-
Miscellaneous	90,018	132,151	158,518	41,692	41,160	55,595	22,640	67,692	69,723	25,686	23,299	33,200
Total revenues	<u>4,521,244</u>	<u>4,774,508</u>	<u>6,068,150</u>	<u>2,356,031</u>	<u>2,427,144</u>	<u>3,084,207</u>	<u>1,065,105</u>	<u>1,157,734</u>	<u>1,650,283</u>	<u>1,100,108</u>	<u>1,189,631</u>	<u>1,333,660</u>
Expenses:												
Salaries	427,612	453,598	624,261	238,685	253,315	253,315	129,292	129,955	300,618	59,635	70,328	70,328
Salary increase - 3%	-	-	16,786	-	-	7,600	-	-	7,076	-	-	2,110
Payroll taxes	30,641	32,641	47,157	16,808	17,986	18,625	9,921	10,109	23,749	3,912	4,546	4,783
Retirement	21,258	22,447	31,835	11,811	12,601	12,980	6,465	6,448	15,262	2,982	3,398	3,593
Group insurance	61,990	66,176	69,485	29,982	33,752	35,440	19,772	19,213	20,174	12,236	13,211	13,871
Utilities and telephone	136,652	139,168	140,650	18,784	21,914	22,600	117,868	117,254	118,050	-	-	-
Water purchases	950,033	1,032,098	1,047,579	950,033	1,032,098	1,047,579	-	-	-	-	-	-
Maintenance and repairs	544,461	398,640	826,389	358,257	222,636	526,596	186,204	176,004	299,793	-	-	-
Contract maintenance fees	160,116	213,650	216,100	27,478	54,579	55,600	132,638	158,675	159,500	-	396	1,000
Supplies, parts & chemicals	230,305	163,516	169,500	194,910	135,271	138,000	19,183	14,393	17,000	16,212	13,852	14,500
Office expense	57,303	53,593	53,000	49,161	43,598	42,000	8,142	9,995	11,000	-	-	-
Credit card fees	-	58,146	59,550	-	45,205	46,000	-	10,771	11,300	-	2,170	2,250
Garbage collection expense	981,607	1,086,230	1,192,304	-	-	-	-	-	-	981,607	1,086,230	1,192,304
Depreciation expense	809,215	814,187	863,848	403,098	386,845	402,319	406,117	427,342	461,529	-	-	-
Professional fees	142,546	56,637	58,900	62,763	30,613	31,400	58,742	26,024	27,500	21,041	-	-
Engineering fees	185,248	112,363	114,900	77,978	43,273	44,300	107,270	69,090	70,600	-	-	-
General insurance	76,230	77,500	77,000	49,325	49,800	53,000	26,905	27,700	28,000	-	-	-
Tests	25,898	21,029	23,200	-	-	-	25,898	21,029	23,200	-	-	-
Miscellaneous	68,891	12,955	14,542	59,098	10,914	11,242	8,804	2,041	3,300	989	-	-
Total expenses	<u>4,910,006</u>	<u>4,814,574</u>	<u>5,646,987</u>	<u>2,548,171</u>	<u>2,394,400</u>	<u>2,748,596</u>	<u>1,263,221</u>	<u>1,226,044</u>	<u>1,597,652</u>	<u>1,098,614</u>	<u>1,194,130</u>	<u>1,304,739</u>
Operating income (loss)	\$ (388,762)	\$ (40,066)	\$ 421,163	\$ (192,140)	\$ 32,744	\$ 335,611	\$ (198,116)	\$ (68,310)	\$ 52,631	\$ 1,494	\$ (4,500)	\$ 28,921

CITY OF YOUNGSVILLE, LOUISIANA
YOUNGSVILLE SPORTS COMPLEX BUDGET
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			%
	2018	2019	2020	
	ACTUAL	ESTIMATED	BUDGET	Change
Revenues				
Sponsorships	\$ 273,881	\$ 245,712	\$ 275,000	11.92%
Recreation sponsorships	41,200	52,500	53,700	2.29%
Recreation program fees	150,874	-	-	0.00%
Tournament fees	79,700	122,236	123,000	0.63%
League fees	91,835	273,155	274,000	0.31%
Gate fees	85,979	66,983	80,000	19.43%
Concession fees	70,344	52,055	58,000	11.42%
Tennis Court fees	1,932	1,901	2,000	5.21%
Commissions	8,656	66,518	80,000	20.27%
Security reimbursement	-	54,788	56,000	2.21%
Rental Fees	61,831	24,422	51,000	108.83%
Miscellaneous	5,369	175	500	185.23%
Total revenues	<u>871,601</u>	<u>960,443</u>	<u>1,053,200</u>	<u>9.66%</u>
Expenditures				
Salaries	399,158	440,502	440,502	0.00%
Security salaries	61,365	87,408	94,000	7.54%
Salaries increase - 3%	-	-	13,216	100.00%
Payroll taxes and retirement	55,702	60,341	62,200	3.08%
Group insurance	68,250	73,700	77,388	5.00%
Advertising	27,163	2,164	2,500	15.55%
Auto allowance	10,000	12,000	12,000	0.00%
Awards	12,316	1,678	-	-100.00%
Bad Debt Expense	61,357	-	-	0.00%
Bank and credit card charges	6,388	8,522	9,500	11.48%
Commissions	19,976	24,386	45,000	84.53%
Computer expense	11,857	20,110	22,000	9.40%
Contract labor:				
Maintenance	79,363	89,399	101,000	12.98%
Recreation	21,461	15,952	16,100	0.93%
Tennis	8,043	42,000	42,000	0.00%
Other	2,686	48	-	-100.00%
Contract services	72,994	126,643	128,000	1.07%
Depreciation expense	878,110	882,767	910,264	3.11%
Garbage collection	21,513	31,812	35,000	10.02%
Gas & repairs	5,787	10,210	12,100	18.51%
Insurance	123,543	123,700	124,000	0.24%
Janitorial expense	20,235	-	-	0.00%
League expense	122,393	88,770	140,000	57.71%
League officials	109,209	84,005	115,000	36.90%
Legal and professional	54,428	23,551	24,000	1.91%
Office supplies and expense	43,792	14,168	14,500	2.34%
Repairs and maintenance	137,629	181,705	135,000	-25.70%
Sponsorship	50,530	16,555	76,555	362.43%
Sporting goods	23,631	38,380	26,700	-30.43%
Supplies	102,075	55,598	61,000	9.72%
Telephone and utilities	145,036	115,300	119,000	3.21%
Tools and equipment	10,968	13,507	17,200	27.34%
Tournament fees	94,358	66,131	116,000	75.41%
Training and screening	451	9,413	7,800	-17.14%
Turf maintenance	32,164	34,163	34,200	0.11%
Umpire meals	-	1,488	2,000	34.41%
Uniforms	3,197	4,394	5,000	13.79%
Total expenses	<u>2,897,128</u>	<u>2,800,470</u>	<u>3,040,725</u>	<u>8.58%</u>
Operating loss	<u>(2,025,527)</u>	<u>(1,840,026)</u>	<u>(1,987,525)</u>	<u>8.02%</u>

CITY OF YOUNGSVILLE, LOUISIANA
YOUNGSVILLE SPORTS COMPLEX BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2020

	Year Ended June 30,			%
	2018	2019	2020	
	ACTUAL	ESTIMATED	BUDGET	Change
Nonoperating revenues (expenses):				
Insurance Proceeds	-	13,527	-	-100.00%
Loss on disposal of assets	(3,488)	-	-	0.00%
Total nonoperating revenues (expenses)	<u>(3,488)</u>	<u>13,527</u>	<u>-</u>	<u>-100.00%</u>
Income (loss) before other financing sources (uses) and capital contributions	<u>(2,029,015)</u>	<u>(1,826,499)</u>	<u>(1,987,525)</u>	<u>91.90%</u>
Other financing sources (uses):				
Transfer from General Fund	-	-	-	0.00%
Transfer from Rec. Facilities Cap Projects Fund	-	-	-	0.00%
Transfer from Rec. Facilities Sales Tax Fund	980,000	1,009,078	2,046,025	102.76%
Sports Complex Projects	-	-	(1,847,215)	100.00%
Total other financing sources (uses)	<u>980,000</u>	<u>1,009,078</u>	<u>198,810</u>	<u>-80.30%</u>
Capital contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Change in net position	<u>(1,049,015)</u>	<u>(817,422)</u>	<u>(1,788,715)</u>	<u>118.82%</u>
Fund equity, beginning	<u>24,248,600</u>	<u>23,199,585</u>	<u>22,382,163</u>	
Fund equity, ending	<u>\$ 23,199,585</u>	<u>\$ 22,382,163</u>	<u>\$ 20,593,449</u>	

ESTIMATING SCHEDULES FOR AMENDED BUDGET

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2019

Revenues:	Original Budget	Year Ended June 30,			% Change
		10 months Actual	2 months Estimated	2019 Estimated	
Taxes -					
Ad valorem	1,373,029	1,269,028	15,130	1,284,158	-6.47%
Rededication from 1981 Sales Tax Fun	1,337,278	1,202,365	240,473	1,442,838	7.89%
Franchise- electric	480,000	450,240	68,000	518,240	7.97%
Franchise- gas	80,000	85,779	17,156	102,935	28.67%
Franchise- cable	75,000	54,097	10,819	64,916	-13.44%
Hotel	7,500	2,793	559	3,352	100.00%
Total taxes	3,352,807	3,064,303	352,137	3,416,440	1.90%
Licenses and permits:					
Occupational licenses	22,000	11,575	2,315	13,890	-36.86%
Insurance occupational licenses	220,000	137,931	70,000	207,931	-5.49%
Codes and permits revenue	738,000	408,893	81,779	490,672	-33.51%
Total licenses and permits	980,000	558,399	154,094	712,493	-27.30%
Intergovernmental:					
Federal-					
FEMA	-	-	-	-	0.00%
Department of transportation	-	-	-	-	0.00%
State of Louisiana -					
Beer taxes	16,000	12,535	2,507	15,042	-5.99%
State grants	10,000	9,300	1,860	11,160	100.00%
Total intergovernmental	26,000	21,835	4,367	26,202	0.78%
Fines and forfeits					
Fines and court costs	250,000	57,616	11,523	69,139	-72.34%
Miscellaneous:					
Culture and recreation	150	16,400	-	16,400	10833.33%
Insurance proceeds	452	-	-	-	-100.00%
Interest	200	518	104	622	211.20%
Rental income	-	4,000	800	4,800	0.00%
Other sources	3,300	28,548	500	29,048	780.24%
Total miscellaneous	4,102	49,466	1,404	50,870	1140.14%
Total revenues	4,612,909	3,751,620	523,525	4,275,145	-7.32%

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2019

Expenditures:	Original Budget	Year Ended June 30,			% Change
		10 months Actual	2 months Estimated	2019 Estimated	
General government and administrative:					
Compensation - mayor and council	124,420	99,883	19,977	119,860	-3.66%
Mayor and council salary adjustment	10,040	-	-	-	-100.00%
Other salaries	251,040	144,632	28,926	173,558	-30.86%
Salary increase - 3%	7,531	-	-	-	-100.00%
Payroll taxes and retirement	51,000	30,812	6,163	36,975	-27.50%
Group insurance	28,000	16,176	3,235	19,411	-30.68%
Utilities and telephone	25,200	24,241	4,848	29,089	15.43%
Auto allowance	29,400	20,360	4,072	24,432	-16.90%
Advertising	30,000	15,162	3,032	18,194	-39.35%
Bank and credit card fees	2,500	1,367	273	1,640	-34.41%
Repairs and maintenance	46,000	25,260	5,052	30,312	-34.10%
Dues and publications	14,000	9,056	1,811	10,867	-22.38%
Professional fees	75,000	71,245	14,249	85,494	13.99%
Grant consulting services	-	-	-	-	0.00%
General insurance	78,000	6,408	52,292	58,700	-24.74%
Office supplies	34,000	22,710	4,542	27,252	-19.85%
Computer expense	20,000	3,240	648	3,888	-80.56%
Janitorial expense	6,800	5,680	1,136	6,816	0.24%
Convention expense	5,000	6,754	1,351	8,105	62.10%
Community relations	34,000	37,910	7,582	45,492	33.80%
Uniform expense	2,400	443	900	1,343	-44.05%
Engineering fees	180,000	255,346	51,069	306,415	70.23%
Contract services	70,000	81,188	10,238	91,426	30.61%
Annexation	12,000	9,749	1,950	11,699	-2.51%
Mardi Gras expense	18,000	20,595	-	20,595	14.42%
Collection expense	12,500	9,250	1,850	11,100	100.00%
Miscellaneous	7,500	1,260	252	1,512	-79.84%
Total administrative	1,174,331	918,726	225,448	1,144,174	-2.57%
Code Enforcement					
Salaries and related expenses	-	-	-	-	0.00%
Auto expense	1,500	-	-	-	0.00%
Convention expense	1,500	-	-	-	0.00%
Telephone expense	500	-	-	-	0.00%
Inspection fees	310,000	184,724	36,945	221,669	-28.49%
Total code enforcement	313,500	184,724	36,945	221,669	-29.29%
Magistrate court -					
Legal fees/other salaries	28,500	7,872	1,574	9,446	-66.86%
Salary increase - 3%	855	-	-	-	-100.00%
Payroll taxes and retirement	1,500	843	169	1,012	-32.50%
Contract services - computer	5,000	-	-	-	-100.00%
Court expense	34,000	17,807	3,561	21,368	-37.15%
Court supplies	1,500	-	-	-	-100.00%
Professional fees	-	8,373	1,675	10,048	100.00%
Total magistrate court	71,355	34,895	6,979	41,874	-41.32%
Total general government	1,559,186	1,138,345	269,372	1,407,717	-9.71%

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2019

	Original Budget	Year Ended June 30,			% Change
		10 months Actual	2 months Estimated	2,019 Estimated	
Fire-					
Salaries and related expenses	-	-	-	-	0.00%
General insurance	-	-	-	-	0.00%
Appropriation (from ad valorem tax)	590,400	704,378	5,000	709,378	20.15%
Appropriation (from general fund)	272,000	-	-	-	-100.00%
Appropriation (one time payment)	250,000	250,000	-	250,000	0.00%
Professional fees	-	2,645	14,000	16,645	100.00%
Truck note and interest	-	26,913	-	26,913	100.00%
Repairs and maintenance (hydrant test)	-	18	-	18	100.00%
Miscellaneous	-	-	-	-	0.00%
Total fire	1,112,400	983,955	19,000	1,002,955	-9.84%
Streets & drainage-					
Salaries	280,220	257,658	51,532	309,190	10.34%
Salary increase	8,407	-	-	-	-100.00%
Group insurance	40,000	44,236	8,847	53,083	32.71%
General insurance	26,000	16,489	3,298	19,787	-23.90%
Payroll taxes/retirement	44,800	32,567	6,513	39,080	-12.77%
Emergency Expense	200,000	-	-	-	-100.00%
Supplies, materials, and repairs	205,000	196,113	39,223	235,336	14.80%
Equipment rental	55,000	61,924	12,385	74,309	35.11%
Auto and truck expense	78,000	59,216	11,843	71,059	-8.90%
Street lighting	120,000	91,845	18,369	110,214	-8.16%
Engineering fees	100,000	99,595	19,919	119,514	19.51%
Uniform expense	3,000	5,852	1,170	7,022	134.08%
Office supplies	8,000	7,726	1,545	9,271	15.89%
Miscellaneous	1,000	2,667	533	3,200	220.04%
Telephone and utilities	8,000	19,802	3,960	23,762	197.03%
Professional fees	10,000	7,855	1,571	9,426	-5.74%
Disater cleanup	5,000	-	-	-	-100.00%
Contract services	130,000	124,071	24,814	148,885	14.53%
Total highway and streets	1,322,427	1,027,615	205,522	1,233,137	-6.75%
Debt service - (tractor lease):					
Principal	22,323	-	-	-	-100.00%
Interest	-	-	-	-	0.00%
Total debt service	22,323	-	-	-	-100.00%
Capital outlay					
General Government					
Building improvements	-	-	-	-	0.00%
Equipment	-	(2,099)	2,099	-	100.00%
Land	-	(10,000)	10,000	-	100.00%
Time clock system	-	-	-	-	0.00%
Municipal facility	300,000	4,893	-	4,893	-98.37%
Fire					
Equipment	-	-	-	-	0.00%
Streets & drainage-					
Drainage improvements	385,000	-	-	-	-100.00%
Infrastructure	-	200,137	167,810	367,947	100.00%
Resurface streets	150,000	-	-	-	-100.00%
Land	-	492	-	492	100.00%
Building improvements	-	5,200	-	5,200	100.00%
Equipment	50,000	212,032	-	212,032	324.06%
Trucks	93,200	-	-	-	-100.00%
Barricades	67,250	-	-	-	-100.00%
Total capital outlay	1,045,450	410,655	179,909	590,564	-43.51%
Total expenditures	5,061,786	3,560,569	673,803	4,234,372	-16.35%

CITY OF YOUNGVILLE, LOUISIANA
SALES TAX FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2019

	Fund 20 Roads			Fund 21 Sewer			Fund 22 Police			Fund 23 Sports Complex			TOTALS-- Sales Tax Funds					
	1968	1% Sales	Tax Fund	1999	1/2 % Sales	Tax Fund	1981	1/2 % Sales	Tax Fund	1% Recreational Facility	Sales Tax	Year Ended June 30,				%		
	Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Original	10 Months	2 Months	2019		
	10 Months	2 Months	2019	10 Months	2 Months	2019	10 Months	2 Months	2019	10 Months	2 Months	2019	Budget	Actual	Estimated	Estimated	Change	
Actual	Estimated	Estimated	Actual	Estimated	Estimated	Actual	Estimated	Estimated	Actual	Estimated	Estimated							
Revenues:																		
Sales tax revenues--1%	\$ 2,444,701	\$ 488,940	\$ 2,933,641	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ 2,452,642	\$ 490,528	\$ 2,943,170	\$ 5,419,164	\$ 4,897,343	\$ 979,468	\$ 5,876,811	8.44%	
Sales tax revenues--1/2%	-	-	-	1,202,365	240,473	1,442,838	\$ 1,202,339	240,468	1,442,807	-	-	-	2,714,201	2,404,705	480,941	2,885,646	6.32%	
State funding - supplemental pay	-	-	-	-	-	-	119,308	23,862	143,170	-	-	-	144,000	119,308	23,862	143,170	6.32%	
Lafayette parish school board	-	-	-	-	-	-	214,481	23,832	238,313	-	-	-	234,375	214,481	23,832	238,313	-0.58%	
LACE - fines and court costs	-	-	-	-	-	-	660,153	132,031	792,184	-	-	-	415,000	660,153	132,031	792,184	90.89%	
Insurance reimbursement	-	-	-	-	-	-	8,209	-	8,209	-	-	-	-	8,209	-	8,209	100.00%	
Miscellaneous	6,282	1,256	7,538	1,244	249	1,493	11,000	-	11,000	21,339	-	21,339	-	39,865	1,505	41,370	100.00%	
Total revenues	2,450,983	490,196	2,941,179	1,203,609	240,722	1,444,331	2,215,491	420,193	2,635,683	2,473,982	490,528	2,964,510	8,926,740	8,344,064	1,641,639	9,985,703	11.86%	
Expenditures:																		
General government	28,851	5,770	34,621	15,415	3,083	18,498	9,250	1,850	11,100	24,952	4,990	29,942	89,500	78,469	15,693	94,162	5.21%	
Police	-	-	-	-	-	-	2,449,771	556,907	3,006,678	-	-	-	2,830,345	2,449,771	556,907	3,006,678	6.23%	
Debt service	-	-	-	-	-	-	34,737	7,800	42,537	-	-	-	124,102	34,737	7,800	42,537	-65.72%	
Capital Outlay-	-	-	-	-	-	-	154,897	-	154,897	-	-	-	50,000	154,897	-	154,897	209.79%	
Total expenditures	28,851	5,770	34,621	15,415	3,083	18,498	2,648,655	566,557	3,215,212	24,952	4,990	29,942	3,093,947	2,717,873	580,400	3,298,273	6.60%	
Excess (deficiency) of revenues over expenditures	2,422,132	484,426	2,906,558	1,188,194	237,639	1,425,833	(433,164)	(146,365)	(579,529)	2,449,029	485,538	2,934,567	5,832,793	5,626,191	1,061,239	6,687,429	14.65%	
Other financing sources (uses):																		
Proceeds from issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Transfers to Debt Service Fund	(1,348,465)	-	(1,348,465)	(75,554)	(15,111)	(90,665)	-	-	-	(1,000,130)	(200,026)	(1,200,156)	(2,928,103)	(2,424,149)	(215,137)	(2,639,286)	-9.86%	
Transfers to General Fund	(114,317)	(1,088,048)	(1,202,365)	-	-	-	(55,926)	-	(55,926)	-	-	-	(1,100,000)	(170,244)	(1,088,048)	(1,258,292)	14.39%	
Transfers from General Fund	-	-	-	-	-	-	40,000	522,000	562,000	-	-	-	750,000	40,000	522,000	562,000	-25.07%	
Transfer to Utility Fund	-	-	-	(466,559)	(93,312)	(559,871)	-	-	-	-	-	-	(1,225,000)	(466,559)	(93,312)	(559,871)	-54.30%	
Transfer from Utility Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Transfer to Sports Capital Projects	-	-	-	-	-	-	-	-	-	(55,584)	55,584	-	(500,000)	(55,584)	55,584	-	-100.00%	
Transfer to Sports Complex Fund	-	-	-	-	-	-	-	-	-	(753,493)	(255,585)	(1,009,078)	(950,000)	(753,493)	(255,585)	(1,009,078)	6.22%	
Total other financing sources (uses)	(1,462,782)	(1,088,048)	(2,550,830)	(542,114)	(108,423)	(650,536)	(15,926)	522,000	506,074	(1,809,207)	(400,027)	(2,209,235)	(5,953,103)	(3,830,029)	(1,074,498)	(4,904,527)	-17.61%	
Excess (deficiency) of revenues over expenditures and other uses	\$ 959,350	\$ (603,622)	\$ 355,728	\$ 646,080	\$ 129,216	\$ 775,296	\$ (449,090)	\$ 375,636	\$ (73,455)	\$ 639,822	\$ 85,511	\$ 725,333	\$ (120,310)	\$ 1,796,162	\$ (13,259)	\$ 1,782,902	-1581.92%	

CITY OF YOUNGVILLE, LOUISIANA
SALES TAX FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2019

	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,				
	10 Months	2 Months	2019	10 Months	2 Months	2019	10 Months	2 Months	2019	10 Months	2 Months	2019	Original	10 Months	2 Months	2019	%
	Actual	Estimated	Estimated	Actual	Estimated	Estimated	Actual	Estimated	Estimated	Actual	Estimated	Estimated	Budget	Actual	Estimated	Estimated	Change
General government-																	
Sales tax collection fees	\$ 18,501	\$ 3,700	\$ 22,201	\$ 9,250	\$ 1,850	\$ 11,100	\$ 9,250	\$ 1,850	\$ 11,100	\$ 21,422	\$ 4,284	\$ 25,706	\$ 71,500	\$ 58,424	\$ 11,684	\$ 70,108	-1.95%
Professional fees	10,350	2,070	12,420	6,165	1,233	7,398	-	-	-	3,530	706	4,236	18,000	20,045	4,009	24,054	33.63%
Total general government	28,851	5,770	34,621	15,415	3,083	18,498	9,250	1,850	11,100	24,952	4,990	29,942	89,500	78,469	15,693	94,162	5.21%
Expenditures																	
Salaries	-	-	-	-	-	-	1,071,948	214,390	1,286,338	-	-	-	985,000	1,071,948	214,390	1,286,338	30.59%
Salary increase - chief of police	-	-	-	-	-	-	-	-	-	-	-	-	3,445	-	-	-	-100.00%
Overtime	-	-	-	-	-	-	-	-	-	-	-	-	105,000	-	-	-	-100.00%
LACE salaries	-	-	-	-	-	-	77,170	15,434	92,604	-	-	-	55,000	77,170	15,434	92,604	68.37%
School resource salary	-	-	-	-	-	-	-	-	-	-	-	-	180,000	-	-	-	-100.00%
Salary increase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Payroll taxes and retirement	-	-	-	-	-	-	353,917	70,783	424,700	-	-	-	491,100	353,917	70,783	424,700	-13.52%
On-behalf payments	-	-	-	-	-	-	119,308	23,862	143,170	-	-	-	144,000	119,308	23,862	143,170	-0.58%
Group insurance	-	-	-	-	-	-	155,049	31,010	186,059	-	-	-	171,000	155,049	31,010	186,059	8.81%
Advertising	-	1,795	-	-	-	-	1,795	359	2,154	-	-	-	1,500	1,795	359	2,154	43.60%
Auto allowance	-	-	-	-	-	-	10,000	2,000	12,000	-	-	-	12,000	10,000	2,000	12,000	0.00%
Repairs and maintenance	-	-	-	-	-	-	3,987	797	4,784	-	-	-	5,000	3,987	797	4,784	-4.31%
Office supplies and expense	-	-	-	-	-	-	19,898	3,980	23,878	-	-	-	25,000	19,898	3,980	23,878	-4.49%
Dues and subscriptions	-	-	-	-	-	-	556	111	667	-	-	-	1,800	556	111	667	-62.94%
Telephone and utilities	-	-	-	-	-	-	42,852	8,570	51,422	-	-	-	40,000	42,852	8,570	51,422	28.56%
Inmate meals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Insurance	-	-	-	-	-	-	15,236	70,000	85,236	-	-	-	94,000	15,236	70,000	85,236	-9.32%
Auto expense	-	-	-	-	-	-	127,319	25,464	152,783	-	-	-	145,000	127,319	25,464	152,783	5.37%
Uniforms and supplies	-	-	-	-	-	-	19,298	3,860	23,158	-	-	-	24,000	19,298	3,860	23,158	-3.51%
Training and screening	-	10,718	-	-	-	-	10,718	2,144	12,862	-	-	-	7,000	10,718	2,144	12,862	83.74%
Travel expenses	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-100.00%
Computer expense	-	-	-	-	-	-	4,291	858	5,149	-	-	-	3,000	4,291	858	5,149	71.63%
Contract services	-	-	-	-	-	-	65,040	13,008	78,048	-	-	-	85,000	65,040	13,008	78,048	-8.18%
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Conference fees	-	-	-	-	-	-	6,325	1,265	7,590	-	-	-	7,500	6,325	1,265	7,590	1.20%
Community relations	-	-	-	-	-	-	572	114	686	-	-	-	1,500	572	114	686	-54.24%
Equipment expense	-	-	-	-	-	-	59,488	11,898	71,386	-	-	-	15,000	59,488	11,898	71,386	375.91%
Miscellaneous	-	-	-	-	-	-	7,156	1,431	8,587	-	-	-	15,000	7,156	1,431	8,587	-42.75%
Radio rent	-	-	-	-	-	-	1,925	385	2,310	-	-	-	-	1,925	385	2,310	100.00%
Professional fees	-	-	-	-	-	-	25,227	5,045	30,272	-	-	-	45,000	25,227	5,045	30,272	-32.73%
Crime scene expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Contract labor	-	-	-	-	-	-	-	-	-	-	-	-	4,000	-	-	-	-100.00%
LACE Contract labor	-	-	-	-	-	-	13,152	2,630	15,782	-	-	-	-	13,152	2,630	15,782	100.00%
LACE Court costs	-	-	-	-	-	-	234,045	46,809	280,854	-	-	-	150,000	234,045	46,809	280,854	87.24%
Civil service;	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Salaries and taxes	-	-	-	-	-	-	3,500	700	4,200	-	-	-	4,500	3,500	700	4,200	-6.67%
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total expenditures	-	-	-	-	-	-	2,449,771	556,907	3,006,678	-	-	-	2,830,345	2,449,771	556,907	3,006,678	6.23%
Capital Outlay--																	
Vehicle	-	-	-	-	-	-	133,131	-	133,131	-	-	-	50,000	133,131	-	133,131	166.26%
Police equipment	-	-	-	-	-	-	21,766	-	21,766	-	-	-	-	21,766	-	21,766	100.00%
Total capital outlay	-	-	-	-	-	-	154,897	-	154,897	-	-	-	50,000	154,897	-	154,897	209.79%
Debt Service --																	
Principal	-	-	-	-	-	-	30,058	6,990	37,048	-	-	-	118,213	30,058	6,990	37,048	-68.66%
Interest	-	-	-	-	-	-	4,679	810	5,489	-	-	-	5,889	4,679	810	5,489	-6.80%
Total Debt Service	-	-	-	-	-	-	34,737	7,800	42,537	-	-	-	124,102	34,737	7,800	42,537	-65.72%
Total expenditures	\$ 28,851	\$ 5,770	\$ 34,621	\$ 15,415	\$ 3,083	\$ 18,498	\$ 2,648,655	\$ 566,557	\$ 3,215,212	\$ 24,952	\$ 4,990	\$ 29,942	\$ 3,093,947	\$ 2,717,873	\$ 580,400	\$ 3,298,273	6.60%

CITY OF YOUNGSVILLE, LOUISIANA
DEBT SERVICE FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2019

	Original Budget	Year Ended June 30,			% Change
		10 Month Actual	2 Month Estimated	2019 Estimated	
Revenues:					
Miscellaneous	\$ 5,000	\$ 29,477	\$ 5,000	\$ 34,477	589.54%
Expenditures:					
Debt service:					
Series 2009 Sales tax bonds					
Principal retirement	230,000	230,000	-	230,000	0.00%
Interest & fiscal charges	10,350	10,350	-	10,350	0.00%
Series 2011 Sales tax bonds					
Principal retirement	175,000	-	175,000	175,000	0.00%
Interest charges	164,560	-	164,560	164,560	0.00%
Sales Tax Bonds - 2012 Recreational Facility					
Principal retirement	405,000	800,000	(395,000)	405,000	0.00%
Interest	169,174	198,062	(28,888)	169,174	0.00%
Sales Tax Bonds - 2013 Recreational Facility					
Principal retirement	395,000	-	395,000	395,000	0.00%
Interest	218,363	-	218,363	218,363	0.00%
Series 2012 Limited Tax Refunding Bonds					
Principal retirement	227,000	227,000	-	227,000	0.00%
Interest charges	15,818	15,817	-	15,817	0.00%
Series 2013 Sales Tax Refunding Bonds (Chase)					
Principal retirement	80,000	-	80,000	80,000	0.00%
Interest charges	8,865	4,396	4,469	8,865	0.00%
Series 2014 Sales Tax Bonds					
Principal retirement	300,000	300,000	-	300,000	0.00%
Interest charges	60,371	60,371	-	60,371	0.00%
Series 2016 Sales Tax Bonds					
Principal retirement	45,000	45,000	-	45,000	0.00%
Interest charges	73,832	73,832	-	73,832	0.00%
Series 2017 Excess Revenue Bonds \$575K					
Principal retirement	45,000	45,000	-	45,000	0.00%
Interest charges	12,338	12,338	-	12,338	0.00%
Series 2017 Sales Tax Bonds \$3.5M					
Principal retirement	190,000	190,000	-	190,000	0.00%
Interest charges	73,873	73,636	-	73,636	-0.32%
Series 2018 Municipal Complex					
Principal retirement	-	-	-	-	0.00%
Interest charges	-	-	-	-	0.00%
Bond issuance costs	-	-	-	-	0.00%
Professional fees/bank charges	-	5,414	1,083	6,497	100.00%
Total expenditures	<u>2,899,544</u>	<u>2,291,216</u>	<u>614,587</u>	<u>2,905,803</u>	<u>0.22%</u>
Deficiency of revenues over expenditures	<u>(2,894,544)</u>	<u>(2,261,738)</u>	<u>(609,587)</u>	<u>(2,871,325)</u>	<u>-0.80%</u>

CITY OF YOUNGSVILLE, LOUISIANA
DEBT SERVICE FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2019

	Original Budget	Year Ended June 30,			% Change
		10 Month Actual	2 Month Estimated	2019 Estimated	
Other financing sources (uses):					
Proceeds from issuance of debt	-	-	-	-	0.00%
Payment to refund debt		-	-	-	0.00%
Transfer to Utility		-	-	-	0.00%
Transfer to General		-	-	-	0.00%
Transfers from 1968 Sales Tax Fund	1,549,743	1,348,465	-	1,348,465	-12.99%
Transfers from 1981 Sales Tax Fund	-	-	-	-	0.00%
Transfers from 1999 Sales Tax Fund	88,865	75,554	15,111	90,665	2.03%
Transfers from Recreational Facility Sales Tax Fund	1,289,495	1,000,130	200,026	1,200,156	-6.93%
Transfers to Capital Projects Fund	-	-	-	-	0.00%
Transfers from General Fund (from ad valorem taxes)	<u>242,966</u>	<u>410,117</u>	<u>-</u>	<u>410,117</u>	<u>68.80%</u>
Total other financing sources	<u>3,171,069</u>	<u>2,834,266</u>	<u>215,137</u>	<u>3,049,403</u>	<u>-3.84%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 276,525</u>	<u>\$ 572,528</u>	<u>\$ (394,450)</u>	<u>\$ 178,078</u>	<u>-35.60%</u>

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECTS FUND -STREET IMPROVEMENTS
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2019

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2019 Estimated	
Revenues:					
Interest	\$ -	\$ 14,039	\$ 2,808	\$ 16,847	100.00%
Expenditures:					
Current - general government					
Professional fees	-	49,335	9,867	59,202	100.00%
Capital outlay -					
Streets and drainage:					
3-Lane Hwy 89 - Fortune to Hwy 92	-	-	-	-	0.00%
Chemin Metairie Phase I/II road repair	-	-	-	-	0.00%
Administrative building	-	-	-	-	0.00%
Retention ponds	-	47,648	-	47,648	100.00%
Road overlay projects	1,900,000	1,044,129	-	1,044,129	-45.05%
Roundabout study - city match	-	-	-	-	0.00%
Roundabout - Phase I	1,600,000	73,186	-	73,186	-95.43%
Sidewalk and bridge projects	-	9,104	-	9,104	100.00%
Miscellaneous street projects	-	-	-	-	0.00%
Total capital outlay	3,500,000	1,174,066	-	1,174,066	-66.46%
Total expenditures	3,500,000	1,223,402	9,867	1,233,269	-64.76%
Deficiency of revenues over expenditures	(3,500,000)	(1,209,363)	(7,059)	(1,216,422)	-65.25%
Other financing sources (uses):					
Bond proceeds	-	-	-	-	0.00%
Transfer from Debt Service	-	-	-	-	0.00%
Transfer from 1968 Sales Tax Fund	-	-	-	-	0.00%
Transfer from 1999 Sales Tax Fund	-	-	-	-	0.00%
Transfer to Sports Complex Fund	-	-	-	-	0.00%
Transfer from Rec Facility Sales Tax	-	-	-	-	0.00%
Transfer to General Fund	-	-	-	-	100.00%
Transfer from General Fund	-	49,335	-	49,335	100.00%
Total other financing sources (uses)	-	49,335	-	49,335	100.00%
Deficiency of revenues and other financing sources over expenditures	\$ (3,500,000)	\$ (1,160,027)	\$ (7,059)	\$ (1,167,086)	-66.65%

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECTS FUND - RECREATIONAL FACILITY
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2019

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2019 Estimated	
Revenues:					
State Louisiana funding	\$ -	\$ -	\$ -	\$ -	0.00%
Interest	-	-	-	-	0.00%
Total revenues	-	-	-	-	0.00%
Expenditures:					
Capital outlay -					
Culture and recreation -					
Recreational Facility	700,000	67,503	(67,503)	-	-100.00%
Recreational Facility Parking	-	-	-	-	0.00%
Arena Park	-	-	-	-	0.00%
Total expenditures	700,000	67,503	(67,503)	-	-100.00%
Excess (deficiency) of revenues over expenditures	(700,000)	(67,503)	67,503	-	-100.00%
Other financing uses:					
Transfer to General Fund	-	-	-	-	0.00%
Transfer from Rec. Fac. Sales Tax Fund	500,000	55,584	(55,584)	0	-100.00%
Transfer from Sports Complex Fund	-	-	-	-	0.00%
Total other financing uses	500,000	55,584	(55,584)	0	-100.00%
Deficiency of revenues and other financing sources over expenditure:	\$ (200,000)	\$ (11,919)	\$ 11,919	\$ 0	-100.00%

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECTS FUND - MUNICIPAL COMPLEX
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2019

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2019 Estimated	
Revenues:					
State Louisiana funding	\$ -	\$ -	\$ -	\$ -	0.00%
Interest	-	64,838	12,968	77,806	100.00%
Total revenues	-	64,838	12,968	77,806	100.00%
Expenditures:					
Bond issuance costs	-	202,065	-	202,065	100.00%
Professional fees/bank charges	-	17,822	-	17,822	100.00%
Capital outlay - Municipal Complex					
Engineering cost	-	24,992	4,998	29,991	100.00%
	-	-	-	-	0.00%
	-	-	-	-	0.00%
Total expenditures	-	244,878	4,998	249,877	300.00%
Excess (deficiency) of revenues over expenditures	-	(180,040)	7,969	(172,071)	100.00%
Other financing sources/(uses):					
Proceeds from Issuance of Debt	-	7,000,000	-	7,000,000	100.00%
Premium on Issuance of Debt	-	362,439	-	362,439	100.00%
Transfer from General Fund	-	32,358	-	32,358	100.00%
Transfer to Sports Complex Fund	-	-	-	-	0.00%
Total other financing uses	-	7,394,797	-	7,394,797	100.00%
Excess/(Deficiency) of revenues and other financing sources over expenditures	\$ -	\$ 7,214,757	\$ 7,969	\$ 7,222,726	100.00%

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2019

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2019 Estimated	
Revenues:					
Charges for services -					
Water	\$ 2,063,456	\$ 1,679,848	\$ 435,146	\$ 2,114,994	2.50%
Sewer service charges	945,335	888,521	201,521	1,090,042	15.31%
Garbage charges	1,129,386	950,284	216,048	1,166,332	3.27%
Water/sewer installations	545,000	225,825	45,165	270,990	-50.28%
Miscellaneous	87,000	110,126	22,025	132,151	51.90%
Total revenues	<u>4,770,177</u>	<u>3,854,603</u>	<u>919,905</u>	<u>4,774,508</u>	<u>0.09%</u>
Expenses:					
Salaries	441,348	377,999	75,599	453,598	2.78%
Salary increase	13,240	-	-	-	-100.00%
Payroll taxes	35,432	27,200	5,441	32,641	-7.88%
Retirement	22,565	18,706	3,741	22,447	-0.52%
Group insurance	60,700	55,147	11,029	66,176	9.02%
Utilities	141,500	115,974	23,194	139,168	-1.65%
Water purchases	943,878	864,582	167,516	1,032,098	9.35%
Maintenance and repairs	502,400	332,200	66,440	398,640	-20.65%
Contract maintenance fees	238,000	179,538	34,112	213,650	-10.23%
Supplies, parts & chemicals	239,600	136,263	27,253	163,516	-31.75%
Office expense	48,000	44,661	8,932	53,593	11.65%
Credit card fees	20,000	48,455	9,691	58,146	190.73%
Garbage collection expense	980,411	900,632	185,598	1,086,230	10.79%
Depreciation expense	810,000	678,489	135,698	814,187	0.52%
Professional fees	57,500	47,198	9,439	56,637	-1.50%
Engineering fees	159,500	97,151	15,212	112,363	-29.55%
General insurance	75,000	2,268	75,232	77,500	3.33%
Tests	30,000	17,524	3,505	21,029	-29.90%
Miscellaneous	9,500	10,796	2,159	12,955	36.37%
Total expenses	<u>4,828,574</u>	<u>3,954,783</u>	<u>859,791</u>	<u>4,814,574</u>	<u>-0.29%</u>
Operating income	<u>\$ (58,397)</u>	<u>\$ (100,180)</u>	<u>\$ 60,114</u>	<u>\$ (40,066)</u>	<u>-31.39%</u>

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

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2019 Estimated	
Nonoperating revenues (expenses):					
Ad valorem taxes	461,618	434,635	13,097	447,732	-3.01%
Interest income	400	567	113	680	69.92%
Interest expense	<u>(39,061)</u>	<u>(28,577)</u>	<u>(5,715)</u>	<u>(34,292)</u>	<u>-12.21%</u>
Total nonoperating revenues (expenses)	<u>422,957</u>	<u>406,626</u>	<u>7,495</u>	<u>414,121</u>	<u>-2.09%</u>
Income before cont. and transfers	<u>364,560</u>	<u>306,446</u>	<u>67,609</u>	<u>374,055</u>	<u>2.60%</u>
Transfers in/(out):					
Transfer from Sales Tax Funds	1,225,000	466,559	93,312	559,871	-54.30%
Transfer from General Fund	-	-	-	-	
Transfer from Debt Service Fund	-	-	-	-	0.00%
Transfer to 1999 Sales Tax Fund	-	-	-	-	0.00%
Transfer to Debt Service Fund	-	-	-	-	0.00%
Transfer from Capital Projects Fund	-	-	-	-	0.00%
Total transfers in (out)	<u>1,225,000</u>	<u>466,559</u>	<u>93,312</u>	<u>559,871</u>	<u>-54.30%</u>
Capital contributions	-	-	-	-	0.00%
Utility projects	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Change in net position	<u>\$ 1,589,560</u>	<u>\$ 773,005</u>	<u>\$ 160,921</u>	<u>\$ 933,926</u>	<u>-41.25%</u>

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

	Original Budget	Year Ended June 30,				WATER DEPT			SEWER DEPT			SANITATION DEPT		
		10 Months Actual	2 Months Estimated	2019 Estimated	% Change	10 Months Actual	2 Months Estimated	2019 Estimated	10 Months Actual	2 Months Estimated	2019 Estimated	10 Months Actual	2 Months Estimated	2019 Estimated
Revenues:														
Charges for services -														
Water	\$2,063,456	\$ 1,679,848	\$ 435,146	\$ 2,114,994	2.50%	\$ 1,679,848	\$ 435,146	\$ 2,114,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer service charges	945,335	888,521	201,521	1,090,042	15.31%	-	-	-	888,521	201,521	1,090,042	-	-	-
Garbage charges	1,129,386	950,284	216,048	1,166,332	3.27%	-	-	-	-	-	-	950,284	216,048	1,166,332
Water/sewer installations	545,000	225,825	45,165	270,990	-50.28%	225,825	45,165	270,990	-	-	-	-	-	-
Miscellaneous	87,000	110,126	22,025	132,151	51.90%	34,300	6,860	41,160	56,410	11,282	67,692	19,416	3,883	23,299
Total revenues	4,770,177	3,854,603	919,905	4,774,508	0.09%	1,939,973	487,171	2,427,144	944,931	212,803	1,157,734	969,700	219,931	1,189,631
Expenses:														
Salaries	441,348	377,999	75,599	453,598	2.78%	211,096	42,219	253,315	108,296	21,659	129,955	58,607	11,721	70,328
Salary increase	13,240	-	-	-	-100.00%	-	-	-	-	-	-	-	-	-
Payroll taxes	35,432	27,200	5,441	32,641	-7.88%	14,988	2,998	17,986	8,424	1,685	10,109	3,788	758	4,546
Retirement	22,565	18,706	3,741	22,447	-0.52%	10,501	2,100	12,601	5,373	1,075	6,448	2,832	566	3,398
Group insurance	60,700	55,147	11,029	66,176	9.02%	28,127	5,625	33,752	16,011	3,202	19,213	11,009	2,202	13,211
Telephone and utilities	141,500	115,974	23,194	139,168	-1.65%	18,262	3,652	21,914	97,712	19,542	117,254	-	-	-
Water purchases	943,878	864,582	167,516	1,032,098	9.35%	864,582	167,516	1,032,098	-	-	-	-	-	-
Maintenance and repairs	502,400	332,200	66,440	398,640	-20.65%	185,530	37,106	222,636	146,670	29,334	176,004	-	-	-
Contract service fees	238,000	179,538	34,112	213,650	-10.23%	46,979	7,600	54,579	132,229	26,446	158,675	330	66	396
Supplies, parts & chemicals	239,600	136,263	27,253	163,516	-31.75%	112,726	22,545	135,271	11,994	2,399	14,393	11,543	2,309	13,852
Office expense	48,000	44,661	8,932	53,593	11.65%	36,332	7,266	43,598	8,329	1,666	9,995	-	-	-
Credit card fees	20,000	48,455	9,691	58,146	190.73%	37,671	7,534	45,205	8,976	1,795	10,771	1,808	362	2,170
Garbage collection expense	980,411	900,632	185,598	1,086,230	10.79%	-	-	-	-	-	-	900,632	185,598	1,086,230
Contract labor	-	-	-	-	0.00%	-	-	-	-	-	-	-	-	-
Depreciation expense	810,000	678,489	135,698	814,187	0.52%	322,371	64,474	386,845	356,118	71,224	427,342	-	-	-
Professional fees	57,500	47,198	9,439	56,637	-1.50%	25,511	5,102	30,613	21,687	4,337	26,024	-	-	-
Engineering fees	159,500	97,151	15,212	112,363	-29.55%	36,061	7,212	43,273	61,090	8,000	69,090	-	-	-
General insurance	75,000	2,268	75,232	77,500	3.33%	3,148	46,652	49,800	(880)	28,580	27,700	-	-	-
Tests	30,000	17,524	3,505	21,029	-29.90%	-	-	-	17,524	3,505	21,029	-	-	-
Advertising	-	-	-	-	0.00%	-	-	-	-	-	-	-	-	-
Miscellaneous	9,500	10,796	2,159	12,955	36.37%	9,095	1,819	10,914	1,701	340	2,041	-	-	-
Total expenses	4,828,574	3,954,783	859,791	4,814,574	-0.29%	1,962,980	431,420	2,394,400	1,001,255	224,789	1,226,044	990,548	203,582	1,194,130
Operating income (loss)	\$ (58,397)	\$ (100,180)	\$ 60,114	\$ (40,066)	-31.39%	\$ (23,007)	\$ 55,751	\$ 32,744	\$ (56,324)	\$ (11,986)	\$ (68,310)	\$ (20,849)	16,349	\$ (4,500)

CITY OF YOUNGSVILLE, LOUISIANA
YOUNGSVILLE SPORTS COMPLEX
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2019

	Year Ended June 30, 2019				%
	Original Budget	10 Months Actual	2 Months Estimated	2019 Estimated	
Revenue					
Sponsorships	\$ 235,000	\$ 204,760	\$ 40,952	\$ 245,712	4.56%
Recreation sponsorships	20,000	60,350	(7,850)	52,500	100.00%
Recreation program fees	165,000	-	-	-	-100.00%
Tournament fees	80,000	92,736	29,500	122,236	52.80%
League fees	90,000	273,155	-	273,155	203.51%
Gate fees	80,000	66,983	-	66,983	-16.27%
Concession fees	80,000	46,055	6,000	52,055	-34.93%
Court fees	3,000	1,584	317	1,901	-36.63%
Commissions	6,000	12,008	54,510	66,518	1008.63%
Security reimbursement	-	36,788	18,000	54,788	100.00%
Rental fees	76,000	22,422	2,000	24,422	-67.87%
Miscellaneous	<u>13,500</u>	<u>175</u>	<u>-</u>	<u>175</u>	<u>-98.70%</u>
Total revenue	<u>848,500</u>	<u>817,014</u>	<u>143,429</u>	<u>960,443</u>	<u>13.19%</u>
Expenditures					
Salaries	415,500	367,085	73,417	440,502	6.02%
Salary increase -	12,465	-	-	-	0.00%
Security salaries	-	72,840	14,568	87,408	100.00%
Payroll taxes and retirement	55,000	50,284	10,057	60,341	9.71%
Group insurance	61,500	61,417	12,283	73,700	19.84%
Advertising	8,000	1,803	361	2,164	-72.96%
Auto allowance	12,000	10,000	2,000	12,000	0.00%
Award expenses	4,000	1,398	280	1,678	-58.05%
Bank and credit card fees	5,000	7,102	1,420	8,522	70.44%
Commissions	21,000	20,322	4,064	24,386	16.13%
Computer expense	7,000	16,758	3,352	20,110	187.29%
Contract labor:			-	-	
Maintenance	64,000	74,499	14,900	89,399	39.69%
Recreation	24,000	13,293	2,659	15,952	-33.53%
Tennis	-	35,000	7,000	42,000	100.00%
Other	4,500	40	8	48	-98.93%
Contract services	179,000	105,536	21,107	126,643	-29.25%
Depreciation	875,000	735,639	147,128	882,767	0.89%
Garbage collection	22,000	26,510	5,302	31,812	44.60%
Gas & repairs	6,500	8,508	1,702	10,210	57.08%
Insurance	101,000	7,966	115,734	123,700	22.47%
Janitorial expense	30,000	-	-	-	-100.00%
League expense	50,000	88,770	-	88,770	77.54%
League officials	115,000	84,005	-	84,005	-26.95%
Legal and professional	7,000	19,626	3,925	23,551	236.44%

CITY OF YOUNGSVILLE, LOUISIANA
YOUNGSVILLE SPORTS COMPLEX
ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2019

	Year Ended June 30, 2019				%
	Original Budget	10 Months Actual	2 Months Estimated	2019 Estimated	
Expenditures (continued)					
Office supplies and expense	8,000	11,807	2,361	14,168	77.10%
Repairs and maintenance	130,000	171,705	10,000	181,705	39.77%
Security	85,000	-	-	-	-100.00%
Sponsorship signs	25,000	13,796	2,759	16,555	-33.78%
Sporting goods	6,000	31,983	6,397	38,380	539.66%
Supplies	75,000	46,332	9,266	55,598	-25.87%
Telephone and utilities	134,000	96,083	19,217	115,300	-13.96%
Tools and equipment	7,200	11,256	2,251	13,507	87.60%
Tournament fees	100,000	54,131	12,000	66,131	-33.87%
Training and screening	-	7,844	1,569	9,413	100.00%
Turf maintenance	30,000	28,469	5,694	34,163	13.88%
Umpire meals	-	1,240	248	1,488	100.00%
Uniforms	7,500	3,662	732	4,394	-41.41%
Total expenses	<u>2,687,165</u>	<u>2,286,709</u>	<u>513,761</u>	<u>2,800,470</u>	<u>4.22%</u>
Operating loss	<u>(1,838,665)</u>	<u>(1,469,694)</u>	<u>(370,332)</u>	<u>(1,840,026)</u>	<u>0.07%</u>
Nonoperating income (expenses):					
Insurance proceeds	-	1,527	12,000	13,527	100.00%
Loss on disposal of assets	-	-	-	-	0.00%
Total nonoperating revenues (expenses)	<u>-</u>	<u>1,527</u>	<u>12,000</u>	<u>13,527</u>	<u>0.00%</u>
Income before cont. and transfers	<u>(1,838,665)</u>	<u>(1,468,167)</u>	<u>(358,332)</u>	<u>(1,826,499)</u>	-0.66%
Other financing sources/(uses):					
Transfer from General Fund	-	-	-	-	0.00%
Transfer from Rec. Facilities Sales Tax Fund	950,000	753,493	255,584	1,009,078	6.22%
Transfer from Rec. Facilities Cap Project Fund	-	-	-	-	0.00%
Transfer to Rec. Facilities Cap Project Fund	-	(28,875)	28,875	-	0.00%
Transfer to Rec. Facilities Cap Project Fund	-	-	-	-	0.00%
Total other financing sources	<u>950,000</u>	<u>724,618</u>	<u>284,459</u>	<u>1,009,078</u>	<u>6.22%</u>
Capital contributions	-	-	-	-	0.00%
Capital outlay	-	-	-	-	0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Change in net position	<u>\$ (888,665)</u>	<u>\$ (743,549)</u>	<u>\$ (73,873)</u>	<u>\$ (817,422)</u>	<u>-8.02%</u>