

CITY OF YOUNGSVILLE  
BUDGET SUMMARY

	Year Ended June 30,		
	2019 Actual	2020 Estimated	2021 Budget
Total net excess (deficiency) of revenues over expenditures	<u>\$ 7,312,014</u>	<u>\$ (2,435,571)</u>	<u>\$ (7,431,357)</u>
Add--			
Capital outlay - Governmental	2,655,709	4,294,118	4,444,955
Capital outlay - Municipal Complex	106,648	80,113	5,500,000
Capital outlay - Utility Projects	-	-	-
Capital outlay - Sports Complex	-	-	-
Less--			
Bond Proceeds	(7,362,439)	-	-
Capital Lease Proceeds	(40,703)	-	-
Grants	-	-	(1,009,095)
Total capital outlay not funded	<u>(4,640,785)</u>	<u>4,374,231</u>	<u>8,935,860</u>
Net operating surplus	<u><u>\$ 2,671,229</u></u>	<u><u>\$ 1,938,660</u></u>	<u><u>\$ 1,504,503</u></u>

# **CITY OF YOUNGSVILLE**

**BUDGET  
YEAR ENDED JUNE 30, 2021**

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**AMENDED BUDGET  
YEAR ENDED JUNE 30, 2020**

**CITY OF YOUNGSVILLE, LOUISIANA**  
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 June 30, 2020

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**CITY OF YOUNGSVILLE, LOUISIANA**  
**BUDGET MESSAGE**  
June 30, 2021

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 2021, beginning July 1, 2020. 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 decrease of 6% in sales tax revenues due to the COVID 19 pandemic.

#### GENERAL FUND

We have projected a conservative increase of 3% in our ad-valorem taxes for the 2020-2021 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 \$19,018,213. This capital outlay request includes approximately \$4.2 million of roadway improvements and approximately \$7 million of upgrades to the water and sewer systems.

We continue to expand our recreational opportunities at the Youngsville Sports Complex with the completion of Beach Volleyball, and various upgrades. These costs are estimated to be 2.1 million and will be funded by the Recreational Sales Tax Fund .

In addition, the City is anticipating 5.5 million to construct its new Municipal Complex to house City Hall, Council Chambers, and and the Police Department. This will be financed with proceeds from the 2018 bond issue.

**UTILITY FUND**

The 6/30/21 budget includes a 5% customer increase in water, sewer, and garbage. Utility customers increased by approximately 162 from June, 2019 through June, 2020.

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, 2021**

	Year Ended June 30,			GENERAL FUND	SALES TAX FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	UTILITY FUND	SPORTS COMPLEX FUND
	2019 ACTUAL	2020 ESTIMATED	2021 BUDGET						
<b>Revenues:</b>									
Taxes	\$ 12,149,475	\$ 12,437,405	\$ 11,872,190	\$ 3,484,190	\$ 8,388,000	\$ -	\$ -	\$ -	\$ -
Licenses and permits	827,721	805,616	829,785	829,785	-	-	-	-	-
Intergovernmental	403,456	528,337	1,239,000	6,045	429,830	-	803,125	-	-
Fines and court costs	840,405	621,312	655,485	105,485	550,000	-	-	-	-
Utility charges for services	4,793,252	6,066,599	6,364,125	-	-	-	-	6,364,125	-
Miscellaneous	280,265	270,455	133,640	43,570	19,625	22,500	47,945	-	-
Sports complex/Rec Facility fees & revenue	1,016,962	1,082,151	1,192,775	-	-	-	-	-	1,192,775
<b>Total revenues</b>	<b>20,311,536</b>	<b>21,811,875</b>	<b>22,287,000</b>	<b>4,469,075</b>	<b>9,387,455</b>	<b>22,500</b>	<b>851,070</b>	<b>6,364,125</b>	<b>1,192,775</b>
<b>Expenditures:</b>									
General government	1,583,672	1,848,939	1,586,691	1,380,691	110,600	-	95,400	-	-
Public safety-									
Police	2,976,880	3,258,887	3,281,150	-	3,281,150	-	-	-	-
Fire	1,000,305	1,513,775	1,543,200	1,543,200	-	-	-	-	-
Streets and drainage	1,183,914	1,510,465	1,451,980	1,451,980	-	-	-	-	-
Utility expenses	4,873,246	5,307,177	5,686,770	-	-	-	-	5,686,770	-
Sports Complex expenses	2,891,802	3,176,715	3,232,400	-	-	-	-	-	3,232,400
Capital outlay - Governmental	2,655,709	4,294,118	4,444,955	207,705	-	-	4,237,250	-	-
Capital outlay - Muni complex	106,648	80,113	5,500,000	-	-	-	5,500,000	-	-
Debt service:									
Principal	2,232,700	2,579,705	2,594,779	18,200	115,579	2,461,000	-	-	-
Interest and issuance costs	1,310,800	1,188,646	1,128,827	-	3,627	1,125,200	-	-	-
<b>Total expenditures</b>	<b>20,815,676</b>	<b>24,758,540</b>	<b>30,450,752</b>	<b>4,601,776</b>	<b>3,510,956</b>	<b>3,586,200</b>	<b>9,832,650</b>	<b>5,686,770</b>	<b>3,232,400</b>
<b>Operating income (loss)</b>	<b>(504,140)</b>	<b>(2,946,665)</b>	<b>(8,163,752)</b>	<b>(132,701)</b>	<b>5,876,499</b>	<b>(3,563,700)</b>	<b>(8,981,580)</b>	<b>677,355</b>	<b>(2,039,625)</b>
<b>Nonoperating revenues (expenses)</b>									
Ad valorem	440,296	525,998	541,775	-	-	-	-	541,775	-
Interest income	2,834	1,163	1,200	-	-	-	-	1,200	-
Loss on sale of capital assets	(1,929)	-	-	-	-	-	-	-	-
Interest expense	(28,189)	(16,067)	(16,550)	-	-	-	-	(16,550)	-
<b>Total nonoperating revenues (expenses):</b>	<b>413,012</b>	<b>511,094</b>	<b>526,425</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>526,425</b>	<b>-</b>
<b>Income (loss) before capital contributions and transfers</b>	<b>(91,128)</b>	<b>(2,435,571)</b>	<b>(7,637,327)</b>	<b>(132,701)</b>	<b>5,876,499</b>	<b>(3,563,700)</b>	<b>(8,981,580)</b>	<b>1,203,780</b>	<b>(2,039,625)</b>
<b>Other financing sources (uses):</b>									
Proceeds from issuance of bonds	7,362,439	-	-	-	-	-	-	-	-
Proceeds from capital lease/note payable	40,703	-	-	-	-	-	-	-	-
Transfers in	6,490,476	13,870,118	13,656,537	1,200,000	1,100,000	3,623,935	3,460,750	1,663,864	2,607,988
Transfers out	(6,490,476)	(13,870,118)	(13,656,537)	(1,859,468)	(8,937,469)	-	(1,286,600)	(1,573,000)	-
<b>Total other financing sources (uses)</b>	<b>7,403,142</b>	<b>-</b>	<b>-</b>	<b>(659,468)</b>	<b>(7,837,469)</b>	<b>3,623,935</b>	<b>2,174,150</b>	<b>90,864</b>	<b>2,607,988</b>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other uses</b>	<b>7,312,014</b>	<b>(2,435,571)</b>	<b>(7,637,327)</b>	<b>(792,169)</b>	<b>(1,960,970)</b>	<b>60,235</b>	<b>(6,807,430)</b>	<b>1,294,644</b>	<b>568,363</b>
Capital contributions	-	-	205,970	-	-	-	-	205,970	-
<b>Net excess (deficiency) for the year</b>	<b>7,312,014</b>	<b>(2,435,571)</b>	<b>(7,431,357)</b>	<b>(792,169)</b>	<b>(1,960,970)</b>	<b>60,235</b>	<b>(6,807,430)</b>	<b>1,500,614</b>	<b>568,363</b>
Fund balance/equity, beginning	57,062,088	64,374,102	61,938,531	2,176,381	4,379,448	3,084,856	7,211,089	22,754,774	22,331,984
Fund balance/equity, ending	\$ 64,374,102	\$ 61,938,531	\$ 54,507,174	\$ 1,384,212	\$ 2,418,478	\$ 3,145,091	\$ 403,659	\$ 24,255,388	\$ 22,900,347

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL OUTLAY BUDGET REQUEST**  
 Year Ended June 30, 2021

<u>Description of Capital Item</u>	<u>Functional Department</u>	<u>Year Ended 06-30-21</u>	<u>Method of Financing</u>	<u>Completion Date</u>	<u>Board Action</u>
<b><u>GENERAL FUND:</u></b>					
<b><u>STREETS AND PUBLIC WORKS:</u></b>					
1 (1) 75 hp Tractor	Streets/Public Works	\$ 49,500	General Fund	6/30/2021	Approved
2 (1) Shop Generator	Streets/Public Works	24,600	General Fund	6/30/2021	Approved
3 (1) Flail Mower used on boom	Streets/Public Works	18,200	General Fund	6/30/2021	Approved
4 (1) Dump Truck	Streets/Public Works	86,130	General Fund	6/30/2021	Approved
5 (1) Pickup Truck, Clint S.	Streets/Public Works	<u>29,275</u>	General Fund	6/30/2021	Approved
<b>TOTAL GENERAL FUND</b>		<b><u>207,705</u></b>			
<b><u>1981 SALES TAX FUND--POLICE:</u></b>					
	Police		LACE Fund	6/30/2021	Approved
	Police	<u>-</u>	LACE Fund	6/30/2021	Approved
<b>TOTAL 1981 SALES TAX FUND -- POLICE</b>		<b><u>-</u></b>			
<b><u>STREET IMPROVEMENT CAPITAL PROJECTS FUND:</u></b>					
6 Roundabout - Chemin Metairie/Détente	Streets/Public Works	\$ 712,000	2017 Bond Issue/ 1968	6/30/2021	Approved
7 Detention pond funding match	Streets/Public Works	937,500	1968 ST/ HMGP Award	6/30/2021	Approved
8 Iberia Street Sidewalk project match	Streets/Public Works	150,000	1968 Sales Tax Fund	6/30/2021	Approved
9 Roundabout - CMP/Savoy design/Constr	Streets/Public Works	1,286,600	Municipal Complex Fund	6/30/2021	Approved
10 Larriviere Road repr engrg/design cost	Streets/Public Works	375,000	1968 Sales Tax Fund	6/30/2021	Approved
11 Road overlays - Cedar Hills, etc.	Streets/Public Works	315,000	1968 Sales Tax Fund	6/30/2021	Approved
12 Foster Park/YSC Sidewalk project	Streets/Public Works	70,000	1968 Sales Tax Fund	6/30/2021	Approved
Foster Park/YSC Sidewalk project reimb	Streets/Public Works	100,000	FHWA Rec Trails Grant	6/30/2021	Approved
13 Copper Meadows outfall	Streets/Public Works	25,000	1968 Sales Tax Fund	6/30/2021	Approved
14 Youngsville Hwy. Project match	Streets/Public Works	66,150	1968 Sales Tax Fund	6/30/2021	Approved
15 Griffin Road drainage	Streets/Public Works	<u>200,000</u>	1968 Sales Tax Fund	6/30/2021	Approved
<b>TOTAL STREET CAP PROJ FUND</b>		<b><u>4,237,250</u></b>			
<b><u>MUNICIPAL COMPLEX CAPITAL PROJECTS FUND:</u></b>					
16 Municipal Complex	General	<u>5,500,000</u>	2018 ST Bond Issue	6/30/2021	Approved
<b>TOTAL MUNICIPAL COMPLEX CAP PROJ</b>		<b><u>5,500,000</u></b>			
<b>TOTAL GOVERNMENTAL FUNDS</b>		<b><u>9,944,955</u></b>			

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL OUTLAY BUDGET REQUEST (CONTINUED)**  
 Year Ended June 30, 2021

<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>
<b><u>UTILITY FUND</u></b>					
17 Water Well #008 balance	Water Utility	483,000	Water Works	6/30/2021	Approved
18 Water Well #009 design/partial construction	Water Utility	420,000	Water Works	6/30/2021	Approved
19 Design Water Treatment Plant & Elevated	Water Utility	520,000	Water Works	6/30/2021	Approved
20 (3) Two-way Radios	Sewer Utility	7,450	1999 Sales Tax Fund	6/30/2021	Approved
21 (3) sets Emergency Lights for trucks	Sewer Utility	7,250	1999 Sales Tax Fund	6/30/2021	Approved
22 (3) Computer Laptops	Sewer Utility	4,350	1999 Sales Tax Fund	6/30/2021	Approved
23 (2) F-250 Pickup Trucks	Sewer Utility	58,550	1999 Sales Tax Fund	6/30/2021	Approved
24 Sewer Lift Stations SCADA Install (10)	Sewer Utility	95,000	1999 Sales Tax Fund	6/30/2021	Approved
25 Young St. PS#3 upgrades	Sewer Utility	1,335,000	DEQ Revolving Loan	6/30/2021	Approved
26 Iberia Street PS #4 upgrades	Sewer Utility	85,000	1999 Sales Tax Fund	6/30/2021	Approved
27 Almonaster/Larriviere Sewer extension	Sewer Utility	383,700	1999 Sales Tax Fund	6/30/2021	Approved
28 Fountain Sewer Rehab project	Sewer Utility	216,000	DEQ Revolving Loan	6/30/2021	Approved
29 Sewer Imprvmt Project - Crepe Myrtle	Sewer Utility	205,970	LCDBG Grant	6/30/2021	Approved
30 Wastewater Treatment Plant Upgrade	Sewer Utility	<u>3,144,000</u>	DEQ Revolving Loan	6/30/2021	Approved
<b>TOTAL UTILITY FUND</b>		<b><u>6,965,270</u></b>			
<b><u>YOUNGSVILLE SPORTS COMPLEX FUND</u></b>					
31 Parking near Tennis, design	Sports Complex	51,500	Rec Facility Sales Tax	6/30/2021	Approved
32 Parking near Tennis, Construction/Inspection	Sports Complex	839,200	Rec Facility Sales Tax	6/30/2021	Approved
33 Maintenance Barn building	Sports Complex	120,000	Rec Facility Sales Tax	6/30/2021	Approved
34 YSC Bayou Parc Purdue Revetment	Sports Complex	350,000	Rec Facility Sales Tax	6/30/2021	Approved
35 Beach Cabana Gable to close in	Sports Complex	8,100	Rec Facility Sales Tax	6/30/2021	Approved
36 Sugar Beach sign	Sports Complex	11,450	Rec Facility Sales Tax	6/30/2021	Approved
37 Sugar Beach bar stools	Sports Complex	23,000	Rec Facility Sales Tax	6/30/2021	Approved
38 Foster Park new mower	Sports Complex	8,500	Rec Facility Sales Tax	6/30/2021	Approved
39 Foster Park golf cart	Sports Complex	8,000	Rec Facility Sales Tax	6/30/2021	Approved
40 Metal coverings for Geo field seating	Sports Complex	200,000	Rec Facility Sales Tax	6/30/2021	Approved
41 Covering for score keepers	Sports Complex	50,000	Rec Facility Sales Tax	6/30/2021	Approved
42 Baseball bleacher fans	Sports Complex	50,000	Rec Facility Sales Tax	6/30/2021	Approved
43 Softball bleacher fans	Sports Complex	40,000	Rec Facility Sales Tax	6/30/2021	Approved
44 Park security cameras	Sports Complex	75,000	Rec Facility Sales Tax	6/30/2021	Approved
45 Covering and lighting (7) batting cages	Sports Complex	157,900	Rec Facility Sales Tax	6/30/2021	Approved
46 Gator carts (2) ( trade-in bunker rakes incl.)	Sports Complex	7,338	Rec Facility Sales Tax	6/30/2021	Approved
47 Additional big pull-behind blower	Sports Complex	8,000	Rec Facility Sales Tax	6/30/2021	Approved
48 Romacelli parking lot improvements	Sports Complex	<u>100,000</u>	Rec Facility Sales Tax	6/30/2021	Approved
<b>TOTAL YOUNGSVILLE SPORTS COMPLEX FUND</b>		<b><u>2,107,988</u></b>			
<b>TOTAL ALL CAPITAL OUTLAY</b>		<b><u>\$ 19,018,213</u></b>			

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			%
	2019	2020	2021	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>Revenues:</b>				
Taxes	\$ 3,441,995	\$ 3,513,788	\$ 3,484,190	-0.84%
Licenses and permits	827,721	805,616	829,785	3.00%
Intergovernmental	21,835	110,504	6,045	-94.53%
Fines and forfeits	60,335	102,412	105,485	3.00%
Miscellaneous	60,416	51,682	43,570	-15.70%
<b>Total revenues</b>	<u>4,412,302</u>	<u>4,584,002</u>	<u>4,469,075</u>	<u>-2.51%</u>
<b>Expenditures:</b>				
General government	1,415,555	1,587,974	1,380,691	-13.05%
Public safety:				
Fire	1,000,305	1,513,775	1,543,200	1.94%
Streets and drainage	1,183,914	1,510,465	1,451,980	-3.87%
Debt service	18,369	24,492	18,200	-25.69%
Capital Outlay	612,890	891,968	207,705	-76.71%
<b>Total expenditures</b>	<u>4,231,033</u>	<u>5,528,674</u>	<u>4,601,776</u>	<u>-16.77%</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>181,269</u>	<u>(944,672)</u>	<u>(132,701)</u>	<u>-85.95%</u>
<b>Other financing sources (uses):</b>				
Transfer from 1968 Sales Tax	984,617	175,285	200,000	14.10%
Transfer from Utility	-	2,000,000	1,000,000	-50.00%
Transfer to 1981 Sales Tax	(535,379)	(1,150,000)	(1,100,000)	-4.35%
Transfer to Debt Service Fund (Municipal Complex porti	(264,028)	(543,484)	(511,000)	-5.98%
Transfer to Debt Service Fund (ad valorem taxes)	(243,710)	(243,710)	(248,468)	1.95%
Transfer to Municipal Complex Fund	(32,358)	-	-	0.00%
Transfer to Street Imp and Construction Fund	(49,335)	(41,484)	-	-100.00%
<b>Total other financing sources (uses)</b>	<u>(140,193)</u>	<u>196,607</u>	<u>(659,468)</u>	<u>-435.42%</u>
<b>Net change in fund balance</b>	41,076	(748,065)	(792,169)	<u>5.90%</u>
<b>Fund balance, beginning</b>	<u>2,883,370</u>	<u>2,924,446</u>	<u>2,176,381</u>	
<b>Fund balance, ending</b>	<u>\$ 2,924,446</u>	<u>\$ 2,176,381</u>	<u>\$ 1,384,212</u>	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND**  
**REVENUE SUMMARY**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			%
	2019	2020	2021	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>Taxes:</b>				
Ad valorem taxes--11.68 M (3.82-Gen, 4.86-Fire, 3 Wtr)	\$ 1,274,252	\$ 1,285,285	1,323,850	3.00%
Rededication from 1981 Sales Tax	1,451,247	1,500,503	1,410,480	-6.00%
Franchise - electric	555,582	554,135	570,760	3.00%
Franchise - gas	100,161	99,079	102,050	3.00%
Franchise - cable	57,555	71,843	74,000	3.00%
Hotel motel tax	3,198	2,943	3,050	3.64%
Total taxes	<u>3,441,995</u>	<u>3,513,788</u>	<u>3,484,190</u>	<u>-0.84%</u>
<b>Licenses and permits:</b>				
Occupational licenses	12,450	10,000	10,300	3.00%
Insurance occupational licenses	318,905	157,524	162,250	3.00%
Codes and permits revenue	496,366	638,092	657,235	3.00%
Total licenses and permits	<u>827,721</u>	<u>805,616</u>	<u>829,785</u>	<u>3.00%</u>
<b>Intergovernmental:</b>				
Federal -				
FEMA	-	104,637	-	-100.00%
State of Louisiana -				
Beer taxes	12,535	5,867	6,045	3.03%
State grants	9,300	-	-	0.00%
Total intergovernmental	<u>21,835</u>	<u>110,504</u>	<u>6,045</u>	<u>-94.53%</u>
<b>Fines and forfeits</b>				
Fines and court costs	<u>60,335</u>	<u>102,412</u>	<u>105,485</u>	<u>3.00%</u>
<b>Miscellaneous:</b>				
Culture and recreation	-	23,550	24,260	3.01%
Insurance proceeds	-	5,943	-	100.00%
Interest	2,375	3,451	-	-100.00%
Rental income	-	4,800	4,950	3.13%
Other sources	58,041	13,938	14,360	3.03%
Total miscellaneous	<u>60,416</u>	<u>51,682</u>	<u>43,570</u>	<u>-15.70%</u>
Total revenues	<u>\$ 4,412,302</u>	<u>\$ 4,584,002</u>	<u>\$ 4,469,075</u>	<u>-2.51%</u>

**CITY OF YOUNGVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**EXPENDITURE SUMMARY**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			%
	2019	2020	2021	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>General government and administrative:</b>				
Compensation - mayor and council	\$ 123,966	\$ 144,500	\$ 144,500	0.00%
Other salaries	189,680	191,085	123,585	-35.32%
Payroll taxes and retirement	37,073	46,437	38,500	-17.09%
Group insurance	19,322	21,401	18,836	-11.99%
Utilities and telephone	29,130	31,213	31,200	-0.04%
Mayor's expense	13,763	14,660	13,700	-6.55%
Auto allowance	11,272	11,333	12,000	5.89%
Advertising	17,942	18,869	18,900	0.16%
Bank and credit card fees	-	328	350	6.71%
Repairs and maintenance	11,102	11,416	8,750	-23.35%
Dues and publications	8,923	19,055	14,420	-24.32%
Professional fees	79,371	117,125	90,000	-23.16%
General insurance	66,688	67,000	67,000	0.00%
Office supplies	26,618	17,299	17,000	-1.73%
Computer expense	55,923	5,285	5,285	0.00%
Janitorial expense	-	6,731	7,000	4.00%
Conferences and travel	8,429	1,976	8,000	304.86%
Community relations	41,569	39,669	39,700	0.08%
Uniform expense	443	2,117	2,120	0.14%
Engineering	340,930	272,779	150,000	-45.01%
Contract services	31,240	72,368	72,500	0.18%
Annexation	14,809	14,441	14,500	0.41%
Mardi Gras expense	20,595	57,976	68,000	17.29%
Collection expense	10,908	15,955	17,550	10.00%
Miscellaneous	16,616	1,717	1,720	0.17%
Total administrative	<u>1,176,312</u>	<u>1,202,735</u>	<u>985,116</u>	<u>-18.09%</u>
<b>Code Enforcement</b>				
Salaries and related expenses	199	-	-	0.00%
Inspection fees	198,916	344,072	354,395	3.00%
Total code enforcement	<u>199,115</u>	<u>344,072</u>	<u>354,395</u>	<u>3.00%</u>
<b>Magistrate court -</b>				
Legal fees/other salaries	21,313	7,047	7,050	0.04%
Payroll taxes and retirement	1,008	864	870	0.69%
Court supplies	17,807	33,256	33,260	0.01%
Total magistrate court	<u>40,128</u>	<u>41,167</u>	<u>41,180</u>	<u>0.03%</u>
 Total general government	 <u>1,415,555</u>	 <u>1,587,974</u>	 <u>1,380,691</u>	 <u>-13.05%</u>

**CITY OF YOUNGVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**EXPENDITURE SUMMARY (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			%
	2019	2020	2021	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>Public safety:</b>				
Fire protection -				
Appropriation to Vol. Fire Dept.(4.86-Fire ad valorem ta	710,709	992,907	1,022,700	3.00%
Appropriation to Vol. Fire Dept.- General Fund	276,913	500,000	500,000	0.00%
Professional fees	12,665	20,000	20,000	0.00%
Repairs and maintenance	18	868	500	-42.40%
Total public safety	<u>1,000,305</u>	<u>1,513,775</u>	<u>1,543,200</u>	<u>1.94%</u>
<b>Streets and drainage</b>				
Salaries	308,268	347,968	226,820	-34.82%
Group insurance	52,887	52,017	45,200	-13.11%
General insurance	23,387	21,500	21,500	0.00%
Payroll taxes/retirement	38,894	44,595	37,600	-15.69%
Supplies, materials, and repairs	335,700	320,333	320,350	0.01%
Equipment rental	-	90,619	90,620	0.00%
Auto and truck expense	71,619	86,845	86,850	0.01%
Street lighting	110,628	114,180	115,000	0.72%
Engineering fees	79,824	104,347	80,000	-23.33%
Uniform expense	6,509	6,996	6,500	-7.09%
Office supplies	7,489	5,359	5,400	0.77%
Miscellaneous	3,287	2,604	2,600	-0.15%
Telephone and utilities	18,889	17,345	17,350	0.03%
Professional fees	11,703	8,189	8,190	0.01%
Disaster cleanup	-	148,581	250,000	68.26%
Contract services	114,830	138,987	138,000	-0.71%
Total streets and drainage	<u>1,183,914</u>	<u>1,510,465</u>	<u>1,451,980</u>	<u>-3.87%</u>
<b>Debt service:</b>				
Principal	18,369	24,492	18,200	-25.69%
Interest	-	-	-	0.00%
Total debt service	<u>18,369</u>	<u>24,492</u>	<u>18,200</u>	<u>-25.69%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
EXPENDITURE SUMMARY (CONTINUED)  
YEAR ENDED JUNE 30, 2021

	Year Ended June 30,			%
	2019	2020	2021	
	ACTUAL	ESTIMATED	BUDGET	Change
Capital outlay				
General Government				
City hall building improvements	10,046	29,173	-	-100.00%
City hall equipment	5,157	3,975	-	-100.00%
Highways and Streets				
Street & Drainage improvements	392,852	665,781	-	-100.00%
Equipment	204,835	107,792	92,300	-14.37%
Dump truck	-	-	86,130	-20.10%
Truck	-	85,247	29,275	-65.66%
Total capital outlay	<u>612,890</u>	<u>891,968</u>	<u>207,705</u>	-76.71%
Total expenditures	<u>\$ 4,231,033</u>	<u>\$ 5,528,674</u>	<u>\$ 4,601,776</u>	-16.77%

**CITY OF YOUNGSVILLE, LOUISIANA**  
**SALES TAX FUND BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	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,			
	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	%
ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	Change	
<b>Revenues:</b>																
Sales tax revenues--1%	\$ 2,902,493	\$ 2,974,539	\$ 2,796,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,902,493	\$ 2,974,539	\$ 2,796,000	\$ 5,804,986	\$ 5,949,078	\$ 5,592,000	-6.00%
Sales tax revenues--1/2%	-	-	-	1,451,247	1,487,270	1,398,000	1,451,247	1,487,269	1,398,000	-	-	-	2,902,494	2,974,539	2,796,000	-6.00%
State funding - supplemental pay	-	-	-	-	-	-	143,308	155,329	167,330	-	-	-	143,308	155,329	167,330	7.73%
Lafayette Parish School Board	-	-	-	-	-	-	238,313	262,504	262,500	-	-	-	238,313	262,504	262,500	0.00%
LACE - Fines & court costs	-	-	-	-	-	-	780,070	518,900	550,000	-	-	-	780,070	518,900	550,000	5.99%
Miscellaneous	3,185	3,661	1,850	3,060	2,965	1,500	33,312	15,606	7,800	27,249	16,943	8,475	66,806	39,175	19,625	-49.90%
<b>Total revenues</b>	<b>2,905,678</b>	<b>2,978,200</b>	<b>2,797,850</b>	<b>1,454,307</b>	<b>1,490,235</b>	<b>1,399,500</b>	<b>2,646,250</b>	<b>2,439,608</b>	<b>2,385,630</b>	<b>2,929,742</b>	<b>2,991,482</b>	<b>2,804,475</b>	<b>9,935,977</b>	<b>9,899,525</b>	<b>9,387,455</b>	<b>-5.17%</b>
<b>Expenditures:</b>																
General Government	33,534	37,228	36,300	17,923	20,506	20,050	23,403	24,373	23,900	26,379	31,259	30,350	101,239	113,366	110,600	-2.44%
Police	-	-	-	-	-	-	2,976,880	3,258,887	3,281,150	-	-	-	2,976,880	3,258,887	3,281,150	0.68%
Debt Service (chargebacks)	36,738	36,738	36,738	18,369	18,369	18,369	71,842	79,503	62,416	1,683	1,684	1,683	128,632	136,294	119,206	-12.54%
Capital Outlay	-	-	-	-	-	-	237,761	106,090	-	-	-	-	237,761	106,090	-	-100.00%
<b>Total expenditures</b>	<b>70,272</b>	<b>73,966</b>	<b>73,038</b>	<b>36,292</b>	<b>38,875</b>	<b>38,419</b>	<b>3,309,886</b>	<b>3,468,853</b>	<b>3,367,466</b>	<b>28,062</b>	<b>32,943</b>	<b>32,033</b>	<b>3,444,512</b>	<b>3,614,637</b>	<b>3,510,956</b>	<b>-2.87%</b>
Excess (deficiency) of revenues over expenditures	2,835,406	2,904,234	2,724,812	1,418,015	1,451,360	1,361,081	(663,636)	(1,029,245)	(981,836)	2,901,680	2,958,539	2,772,442	6,491,465	6,284,888	5,876,499	-6.50%
<b>Other financing sources (uses):</b>																
Proceeds from issuance of debt	-	-	-	-	-	-	40,703	-	-	-	-	-	40,703	-	-	0.00%
Transfers to Debt Service Fund	(1,539,476)	(1,442,583)	(1,439,400)	(90,665)	(94,006)	(81,400)	-	(157,132)	(151,167)	(1,200,156)	(1,194,598)	(1,192,500)	(2,830,297)	(2,888,319)	(2,864,467)	-0.83%
Transfer to General Fund	(984,617)	(175,285)	(200,000)	-	-	-	-	-	-	-	-	-	(984,617)	(175,285)	(200,000)	14.10%
Transfers to 1981 S. T. Fund	-	(163,273)	-	-	-	-	-	-	-	-	-	-	-	(163,273)	-	-100.00%
Transfers from 1968 S. T. Fund	-	-	-	-	-	-	-	163,273	-	-	-	-	-	163,273	-	-100.00%
Transfer from General Fund	-	-	-	-	-	-	535,379	1,150,000	1,100,000	-	-	-	535,379	1,150,000	1,100,000	-4.35%
Transfer to Utility Fund	-	-	-	(550,752)	(2,456,456)	(1,663,864)	-	-	-	-	-	-	(550,752)	(2,456,456)	(1,663,864)	-32.27%
Transfer from Utility Fund	-	-	-	-	4,950	-	-	-	-	-	-	-	-	4,950	-	-100.00%
Transfer to Capital Projects	-	(899,425)	(1,601,150)	-	-	-	-	-	-	-	-	-	-	(899,425)	(1,601,150)	78.02%
Transfer to Sports Complex Fund (Oper)	-	-	-	-	-	-	-	-	-	(1,000,000)	(1,282,897)	(500,000)	(1,000,000)	(1,282,897)	(500,000)	-61.03%
Transfer to Sports Complex Fund (Cap)	-	-	-	-	-	-	-	-	-	-	(820,835)	(2,107,988)	-	(820,835)	(2,107,988)	156.81%
<b>Total other financing sources (uses)</b>	<b>(2,524,093)</b>	<b>(2,680,566)</b>	<b>(3,240,550)</b>	<b>(641,417)</b>	<b>(2,545,512)</b>	<b>(1,745,264)</b>	<b>576,082</b>	<b>1,156,141</b>	<b>948,833</b>	<b>(2,200,156)</b>	<b>(3,298,330)</b>	<b>(3,800,488)</b>	<b>(4,789,584)</b>	<b>(7,368,267)</b>	<b>(7,837,469)</b>	<b>6.37%</b>
<b>Net change in fund balance</b>	<b>311,313</b>	<b>223,668</b>	<b>(515,738)</b>	<b>776,598</b>	<b>(1,094,152)</b>	<b>(384,183)</b>	<b>(87,554)</b>	<b>126,896</b>	<b>(33,003)</b>	<b>701,524</b>	<b>(339,791)</b>	<b>(1,028,046)</b>	<b>1,701,881</b>	<b>(1,083,379)</b>	<b>(1,960,970)</b>	<b>81.00%</b>
Fund balance, beginning	82,961	394,274	617,942	2,471,872	3,248,470	2,154,318	101,061	13,507	140,403	1,105,052	1,806,576	1,466,785	3,760,946	5,462,827	4,379,448	
<b>Fund balance, ending</b>	<b>\$ 394,274</b>	<b>\$ 617,942</b>	<b>\$ 102,204</b>	<b>\$ 3,248,470</b>	<b>\$ 2,154,318</b>	<b>\$ 1,770,135</b>	<b>\$ 13,507</b>	<b>\$ 140,403</b>	<b>\$ 107,400</b>	<b>\$ 1,806,576</b>	<b>\$ 1,466,785</b>	<b>\$ 438,739</b>	<b>\$ 5,462,827</b>	<b>\$ 4,379,448</b>	<b>\$ 2,418,478</b>	

**CITY OF YOUNGVILLE, LOUISIANA**  
**SALES TAX FUND**  
**EXPENDITURE BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	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,			
	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	%
ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	Change	
<b>General government:</b>																
Sales tax collection fees	\$ 21,829	\$ 23,748	\$ 22,800	\$ 10,908	\$ 11,873	\$ 11,400	\$ 10,908	\$ 11,873	\$ 11,400	\$ 21,829	\$ 23,748	\$ 22,800	\$ 65,474	\$ 71,242	\$ 68,400	-3.99%
Professional fees	11,705	13,480	13,500	7,015	8,633	8,650	12,495	12,500	12,500	4,550	7,511	7,550	35,765	42,124	42,200	0.18%
Total general government	33,534	37,228	36,300	17,923	20,506	20,050	23,403	24,373	23,900	26,379	31,259	30,350	101,239	113,366	110,600	-2.44%
<b>Expenditures:</b>																
Salaries	-	-	-	-	-	-	1,401,085	1,511,312	1,511,500	-	-	-	1,401,085	1,511,312	1,511,500	0.01%
LACE salaries	-	-	-	-	-	-	-	81,140	81,140	-	-	-	-	81,140	81,140	0.00%
School resource salaries and benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Payroll taxes and retirement	-	-	-	-	-	-	415,943	507,567	512,405	-	-	-	415,943	507,567	512,405	0.95%
On-behalf payments	-	-	-	-	-	-	143,308	155,329	167,330	-	-	-	143,308	155,329	167,330	7.73%
Group insurance	-	-	-	-	-	-	184,048	199,775	203,000	-	-	-	184,048	199,775	203,000	1.61%
Advertising	-	-	-	-	-	-	-	581	580	-	-	-	-	581	580	-0.17%
Auto allowance	-	-	-	-	-	-	-	12,000	12,000	-	-	-	-	12,000	12,000	0.00%
Repairs and maintenance	-	-	-	-	-	-	11,716	4,655	4,650	-	-	-	11,716	4,655	4,650	-0.11%
Office supplies and expense	-	-	-	-	-	-	23,883	13,227	13,300	-	-	-	23,883	13,227	13,300	0.55%
Dues and subscriptions	-	-	-	-	-	-	856	787	790	-	-	-	856	787	790	0.38%
Telephone and utilities	-	-	-	-	-	-	47,515	46,177	46,200	-	-	-	47,515	46,177	46,200	0.05%
Insurance	-	-	-	-	-	-	88,144	92,748	92,750	-	-	-	88,144	92,748	92,750	0.00%
Auto expense	-	-	-	-	-	-	214,361	184,485	184,450	-	-	-	214,361	184,485	184,450	-0.02%
Uniforms and supplies	-	-	-	-	-	-	23,481	36,689	36,670	-	-	-	23,481	36,689	36,670	-0.05%
Training and screening	-	-	-	-	-	-	9,654	14,659	14,660	-	-	-	9,654	14,659	14,660	0.01%
Computer expense	-	-	-	-	-	-	-	4,159	4,150	-	-	-	-	4,159	4,150	-0.22%
Contract services	-	-	-	-	-	-	14,952	65,532	65,500	-	-	-	14,952	65,532	65,500	-0.05%
Conference fees	-	-	-	-	-	-	-	1,497	3,500	-	-	-	-	1,497	3,500	133.80%
Community relations	-	-	-	-	-	-	-	2,487	2,450	-	-	-	-	2,487	2,450	-1.49%
Equipment expense	-	-	-	-	-	-	-	66,053	66,055	-	-	-	-	66,053	66,055	0.00%
Miscellaneous	-	-	-	-	-	-	18,262	8,253	8,250	-	-	-	18,262	8,253	8,250	-0.04%
Radio rent	-	-	-	-	-	-	8,185	120	120	-	-	-	8,185	120	120	0.00%
Professional fees	-	-	-	-	-	-	92,451	17,027	17,030	-	-	-	92,451	17,027	17,030	0.02%
LACE court costs	-	-	-	-	-	-	274,836	204,173	204,200	-	-	-	274,836	204,173	204,200	0.01%
Civil service -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and payroll taxes	-	-	-	-	-	-	4,200	4,524	4,530	-	-	-	4,200	4,524	4,530	0.13%
Professional fees	-	-	-	-	-	-	-	23,931	23,940	-	-	-	-	23,931	23,940	0.04%
Total expenditures	-	-	-	-	-	-	2,976,880	3,258,887	3,281,150	-	-	-	2,976,880	3,258,887	3,281,150	0.68%
<b>Capital Outlay--</b>																
Vehicles	-	-	-	-	-	-	128,610	74,953	-	-	-	-	128,610	74,953	-	-100.00%
Equipment	-	-	-	-	-	-	109,151	31,137	-	-	-	-	109,151	31,137	-	-100.00%
Total capital outlay	-	-	-	-	-	-	237,761	106,090	-	-	-	-	237,761	106,090	-	-100.00%
<b>Debt Service --</b>																
Principal	36,738	36,738	36,738	18,369	18,369	18,369	65,541	74,422	58,789	1,683	1,684	1,683	122,331	131,213	115,579	-11.92%
Interest	-	-	-	-	-	-	6,301	5,081	3,627	-	-	-	6,301	5,081	3,627	-28.62%
Total debt service	36,738	36,738	36,738	18,369	18,369	18,369	71,842	79,503	62,416	1,683	1,684	1,683	128,632	136,294	119,206	-12.54%
Total expenditures	\$ 70,272	\$ 73,966	\$ 73,038	\$ 36,292	\$ 38,875	\$ 38,419	\$3,309,886	\$ 3,468,853	\$ 3,367,466	\$ 28,062	\$ 32,943	\$ 32,033	\$ 3,444,512	\$ 3,614,637	\$ 3,510,956	-2.87%

**CITY OF YOUNGSVILLE, LOUISIANA**  
**DEBT SERVICE FUND BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			%
	2019 ACTUAL	2020 ESTIMATED	2021 BUDGET	
Revenues:				
Miscellaneous - interest	\$ 36,002	\$ 24,458	\$ 22,500	-8.01%
Expenditures:				
Debt service:				
Sales Tax bonds - Series 2009, paid off 2019				
Principal retirement	230,000	-	-	0.00%
Interest	10,350	-	-	0.00%
Revenue bonds - Series 2011				
Principal retirement	175,000	185,000	190,000	2.70%
Interest	325,620	318,420	310,920	-2.36%
Sales Tax Bonds - 2012/2017 Recreational Facility				
Principal retirement	800,000	420,000	430,000	2.38%
Interest	387,536	159,235	149,995	-5.80%
Sales Tax Bonds - 2013 Recreational Facility				
Principal retirement	-	405,000	405,000	0.00%
Interest	-	210,363	202,009	-3.97%
Series 2012 Limited Tax Refunding Bonds				
Principal retirement	227,000	233,000	243,000	4.29%
Interest	15,817	10,710	5,468	-48.94%
Sales Tax Bonds - 2013 Sales Tax Refunding				
Principal retirement	80,000	81,000	83,000	2.47%
Interest	8,828	7,160	5,434	-24.11%
Sales Tax Bonds - Series 2014				
Principal retirement	300,000	305,000	305,000	0.00%
Interest	60,371	53,141	45,790	-13.83%
Sales Tax Refunding Bonds - Series 2016				
Principal retirement	45,000	295,000	305,000	3.39%
Interest	73,832	72,953	67,126	-7.99%
Sales Tax Excess Revenue Bonds - Series 2017				
Principal retirement	45,000	50,000	50,000	0.00%
Interest	12,338	11,280	10,105	-10.42%
Sales Tax Bonds - Series 2017				
Principal retirement	190,000	195,000	200,000	2.56%
Interest	73,636	69,554	65,121	-6.37%
Sales Tax Bonds - Series 2018 Municipal Complex				
Principal retirement	-	255,000	250,000	0.00%
Interest	121,823	268,575	261,000	0.00%
Professional fees/bank charges	12,283	2,174	2,232	2.67%
Total expenditures	<u>3,194,434</u>	<u>3,607,565</u>	<u>3,586,200</u>	<u>-0.59%</u>
Deficiency of revenues over expenditures	<u>(3,158,432)</u>	<u>(3,583,107)</u>	<u>(3,563,700)</u>	<u>-0.54%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**DEBT SERVICE FUND BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			%
	2019 ACTUAL	2020 ESTIMATED	2021 BUDGET	
Other financing sources (uses):				
Transfers from 1968 Sales Tax Fund	1,539,476	1,442,583	1,439,400	-0.22%
Transfers from 1999 Sales Tax Fund	90,665	94,006	81,400	100.00%
Transfers from 1981 Sales Tax Fund	-	157,132	151,167	100.00%
Transfers from Recreational Sales Tax Fund	1,200,156	1,194,598	1,192,500	-0.18%
Transfers from General Fund Municipal Complex portior	264,028	543,484	511,000	-5.98%
Transfers from General Fund (from ad valorem taxes)	243,710	243,710	248,468	1.95%
Total other financing sources (uses)	<u>3,338,035</u>	<u>3,675,513</u>	<u>3,623,935</u>	<u>-1.40%</u>
Net change in fund balance	179,603	92,406	60,235	<u>-34.81%</u>
Fund balance, beginning	<u>2,812,847</u>	<u>2,992,450</u>	<u>3,084,856</u>	
Fund balance, ending	<u>\$ 2,992,450</u>	<u>\$ 3,084,856</u>	<u>\$ 3,145,091</u>	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND - STREET IMPROVEMENTS**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			%
	2019	2020	2021	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>Revenues:</b>				
Intergovernmental -				
State grant revenue - Department of Treasury	\$ -	\$ -	\$ 100,000	100.00%
Grant revenue - detention pond	-	-	703,125	100.00%
Interest	<u>22,526</u>	<u>23,417</u>	<u>21,600</u>	<u>-7.76%</u>
Total revenues	<u>22,526</u>	<u>23,417</u>	<u>824,725</u>	<u>3421.91%</u>
<b>Expenditures:</b>				
Current - general government				
Professional fees	<u>66,878</u>	<u>55,312</u>	<u>55,400</u>	<u>0.16%</u>
Capital outlay -				
Streets and drainage:				
Savoy/ CMP Roundabout	-	124,585	1,286,600	932.71%
Larriviere Road repr	-	-	375,000	100.00%
Chemin Metairie/Detente roundabout	-	1,615,675	712,000	-55.93%
Copper Meadows outfall	-	-	25,000	100.00%
Youngsville Hwy widening match	-	-	66,150	100.00%
Road overlays Area C (Cedar Hills)	-	-	315,000	100.00%
Road overlay projects (CMP repr)	-	966,496	-	-100.00%
Sidewalk and bridge projects	-	245,100	320,000	30.56%
Regional drainage detention pond project 25%	-	344,204	937,500	100.00%
Griffin Road drainage	-	-	200,000	100.00%
Miscellaneous street projects	<u>1,805,058</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total capital outlay	<u>1,805,058</u>	<u>3,296,060</u>	<u>4,237,250</u>	<u>28.56%</u>
Total expenditures	<u>1,871,936</u>	<u>3,351,372</u>	<u>4,292,650</u>	<u>28.09%</u>
Deficiency of revenues over expenditures	<u>(1,849,410)</u>	<u>(3,327,955)</u>	<u>(3,467,925)</u>	<u>4.21%</u>
<b>Other financing sources (uses):</b>				
Transfer from 1968 Sales Tax Fund	-	899,425	1,601,150	100.00%
Transfer from General Fund	49,335	41,484	-	-100.00%
Transfer from Utility Fund	-	1,200,000	573,000	0.00%
Transfer from Municipal Complex Capital Project	-	-	1,286,600	0.00%
Total other financing sources (uses)	<u>49,335</u>	<u>2,140,909</u>	<u>3,460,750</u>	<u>61.65%</u>
Net change in fund balance	(1,800,075)	(1,187,046)	(7,175)	<u>-99.40%</u>
Fund balance, beginning	<u>3,058,287</u>	<u>1,258,212</u>	<u>71,166</u>	
Fund balance, ending	<u>\$ 1,258,212</u>	<u>\$ 71,166</u>	<u>\$ 63,991</u>	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND - MUNICIPAL COMPLEX**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			%
	2019	2020	2021	
	ACTUAL	ESTIMATED	BUDGET	Change
Revenues:				
Interest	94,515	131,723	26,345	-80.00%
Expenditures:				
Current - general government				
Professional fees	-	92,287	40,000	-56.66%
Debt Service - Bond issuance costs	202,065	-	-	0.00%
Capital outlay - Municipal Complex	106,648	80,113	5,500,000	6765.30%
Total expenditures	308,713	172,400	5,540,000	3113.46%
Deficiency of revenues over expenditures	(214,198)	(40,677)	(5,513,655)	13454.72%
Other financing sources				
Proceeds from Issuance of Debt	7,000,000	-	-	0.00%
Premium on Issuance of Debt	362,439	-	-	0.00%
Transfer from General Fund	32,358	-	-	0.00%
Transfer to Street Imp. Capital Projects Fund	-	-	(1,286,600)	100.00%
Total other financing sources	7,394,797	-	(1,286,600)	100.00%
Net change in fund balance	7,180,599	(40,677)	(6,800,255)	16617.69%
Fund balance, beginning	-	7,180,599	7,139,922	
Fund balance, ending	\$ 7,180,599	\$ 7,139,922	\$ 339,667	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			%
	2019 ACTUAL	2020 ESTIMATED	2021 BUDGET	
<b>Revenues:</b>				
Charges for services -				
Water	\$ 2,065,918	\$ 2,483,619	\$ 2,607,800	5.00%
Sewer service charges	1,072,798	1,700,223	1,785,235	5.00%
Garbage charges	1,147,890	1,316,364	1,382,200	5.00%
Water/sewer installations	416,450	450,167	472,675	5.00%
Miscellaneous	90,196	116,226	116,215	-0.01%
Total revenues	<u>4,793,252</u>	<u>6,066,599</u>	<u>6,364,125</u>	<u>4.90%</u>
<b>Expenses:</b>				
Salaries	470,746	515,878	705,580	36.77%
Payroll taxes/Retirement	54,840	53,419	54,100	1.27%
Retirement	-	41,405	35,240	-14.89%
Group insurance	66,393	70,039	74,100	5.80%
Utilities	139,304	128,831	131,250	1.88%
Water purchases	1,052,025	1,058,268	1,200,000	13.39%
Maintenance and repairs	401,397	427,252	430,000	0.64%
Contract maintenance fees	157,394	216,043	216,900	0.40%
Supplies, parts & chemicals	150,013	297,465	302,000	1.52%
Office expense	53,476	96,930	95,000	-1.99%
Credit card fees	-	23,875	24,000	0.52%
Garbage collection expense	1,110,821	1,145,224	1,168,200	2.01%
Depreciation expense	820,025	913,543	925,000	1.25%
Professional fees	94,971	56,212	57,500	2.29%
Engineering fees	118,869	142,320	145,000	1.88%
General insurance	79,632	78,100	79,600	1.92%
Tests	23,105	33,020	33,800	2.36%
Miscellaneous	80,235	9,353	9,500	1.57%
Total expenses	<u>4,873,246</u>	<u>5,307,177</u>	<u>5,686,770</u>	<u>7.15%</u>
Operating income (loss)	<u>(79,994)</u>	<u>759,422</u>	<u>677,355</u>	<u>-10.81%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			%
	2019 ACTUAL	2020 ESTIMATED	2021 BUDGET	
Nonoperating revenues (expenses):				
Ad valorem taxes	440,296	525,998	541,775	3.00%
Interest income	2,834	1,163	1,200	3.18%
Interest expense	(28,189)	(16,067)	(16,550)	3.01%
Total nonoperating revenues (expenses)	<u>414,941</u>	<u>511,094</u>	<u>526,425</u>	<u>3.00%</u>
Income (loss) before other financing sources (uses) and capital contributions	<u>334,947</u>	<u>1,270,516</u>	<u>1,203,780</u>	<u>-5.25%</u>
Other financing sources (uses):				
Transfer from 1999 Sales Tax Fund	550,752	2,456,456	1,663,864	-32.27%
Transfer to 1968 Sales Tax Fund	-	(4,950)	-	-100.00%
Transfer to Capital Project Funds	-	(1,200,000)	(573,000)	100.00%
Transfer to General Fund	-	(2,000,000)	(1,000,000)	100.00%
Total other financing sources (uses)	<u>550,752</u>	<u>(748,494)</u>	<u>90,864</u>	<u>-112.14%</u>
Capital contributions - external grants	<u>-</u>	<u>-</u>	<u>205,970</u>	<u>100.00%</u>
Change in net position	885,699	522,022	1,500,614	<u>187.46%</u>
Fund equity, beginning	<u>21,347,053</u>	<u>22,232,752</u>	<u>22,754,774</u>	
Fund equity, ending	<u>\$22,232,752</u>	<u>\$22,754,774</u>	<u>\$ 24,255,388</u>	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND DEPARTMENTAL BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			WATER DEPT			SEWER DEPT			SANITATION DEPT		
	2019 ACTUAL	2020 ESTIMATED	2021 BUDGET	2019 ACTUAL	2020 ESTIMATED	2021 BUDGET	2019 ACTUAL	2020 ESTIMATED	2021 BUDGET	2019 ACTUAL	2020 ESTIMATED	2021 BUDGET
<b>Revenues:</b>												
Charges for services -												
Water	\$ 2,065,918	\$ 2,483,619	\$ 2,607,800	\$ 2,065,918	\$ 2,483,619	\$ 2,607,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer service charges	1,072,798	1,700,223	1,785,235	-	-	-	1,072,798	1,700,223	1,785,235	-	-	-
Garbage charges	1,147,890	1,316,364	1,382,200	-	-	-	-	-	-	1,147,890	1,316,364	1,382,200
Water/sewer installations	416,450	450,167	472,675	267,850	320,700	336,735	148,600	129,467	135,940	-	-	-
Miscellaneous	90,196	116,226	116,215	43,301	60,145	60,145	22,803	32,009	32,000	24,092	24,072	24,070
Total revenues	<u>4,793,252</u>	<u>6,066,599</u>	<u>6,364,125</u>	<u>2,377,069</u>	<u>2,864,464</u>	<u>3,004,680</u>	<u>1,244,201</u>	<u>1,861,699</u>	<u>1,953,175</u>	<u>1,171,982</u>	<u>1,340,436</u>	<u>1,406,270</u>
<b>Expenses:</b>												
Salaries	470,746	515,878	705,580	271,995	292,679	313,100	130,075	154,151	322,480	68,676	69,048	70,000
Payroll taxes	54,840	53,419	54,100	30,488	31,275	32,900	16,540	17,239	18,700	7,812	4,905	2,500
Retirement	-	41,405	35,240	-	30,392	15,670	-	7,561	16,120	-	3,452	3,450
Group insurance	66,393	70,039	74,100	34,187	35,404	36,200	19,222	21,503	24,500	12,984	13,132	13,400
Utilities and telephone	139,304	128,831	131,250	21,656	18,872	19,250	117,648	109,959	112,000	-	-	-
Water purchases	1,052,025	1,058,268	1,200,000	1,052,025	1,058,268	1,200,000	-	-	-	-	-	-
Maintenance and repairs	401,397	427,252	430,000	223,390	226,879	230,000	178,007	200,373	200,000	-	-	-
Contract maintenance fees	157,394	216,043	216,900	24,270	88,933	80,000	133,124	126,739	136,500	-	371	400
Supplies, parts & chemicals	150,013	297,465	302,000	117,779	255,940	260,000	15,437	26,376	26,500	16,797	15,149	15,500
Office expense	53,476	96,930	95,000	39,626	47,043	45,000	13,850	49,887	50,000	-	-	-
Credit card fees	-	23,875	24,000	-	23,875	24,000	-	-	-	-	-	-
Garbage collection expense	1,110,821	1,145,224	1,168,200	-	-	-	-	-	-	1,110,821	1,145,224	1,168,200
Depreciation expense	820,025	913,543	925,000	387,399	390,000	390,000	432,626	523,543	535,000	-	-	-
Professional fees	94,971	56,212	57,500	52,149	30,184	31,000	42,368	26,028	26,500	454	-	-
Engineering fees	118,869	142,320	145,000	42,869	51,371	52,000	76,000	90,949	93,000	-	-	-
General insurance	79,632	78,100	79,600	51,170	36,855	37,500	28,462	24,236	24,750	-	17,009	17,350
Tests	23,105	33,020	33,800	-	5,296	5,500	23,105	27,724	28,300	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	80,235	9,353	9,500	58,934	9,353	9,500	21,301	-	-	-	-	-
Total expenses	<u>4,873,246</u>	<u>5,307,177</u>	<u>5,686,770</u>	<u>2,407,937</u>	<u>2,632,619</u>	<u>2,781,620</u>	<u>1,247,765</u>	<u>1,406,268</u>	<u>1,614,350</u>	<u>1,217,544</u>	<u>1,268,290</u>	<u>1,290,800</u>
Operating income (loss)	\$ (79,994)	\$ 759,422	\$ 677,355	\$ (30,868)	\$ 231,845	\$ 223,060	\$ (3,564)	\$ 455,431	\$ 338,825	\$ (45,562)	\$ 72,146	\$ 115,470

**CITY OF YOUNGSVILLE, LOUISIANA**  
**YOUNGSVILLE SPORTS COMPLEX BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			%
	2019	2020	2021	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>Revenues</b>				
Sponsorships	\$ 281,825	\$ 207,464	\$ 295,915	42.63%
Recreation sponsorships	67,083	46,633	51,660	10.78%
Recreation program fees	-	19,933	19,500	0.00%
Tournament fees	129,444	150,423	151,000	0.38%
League fees	287,225	316,625	315,000	-0.51%
Gate fees	66,983	124,356	124,000	-0.29%
Concession fees	74,312	65,395	74,900	14.53%
Tennis Court fees	1,848	1,660	2,100	26.51%
Commissions	12,142	37,632	37,700	0.18%
Security reimbursement	51,188	50,400	47,500	-5.75%
Rental Fees	28,642	61,177	73,000	19.33%
Miscellaneous	16,270	453	500	10.38%
Total revenues	<u>1,016,962</u>	<u>1,082,151</u>	<u>1,192,775</u>	<u>10.22%</u>
<b>Expenditures</b>				
Salaries	444,455	448,435	448,500	0.01%
Security salaries	101,760	96,125	90,400	-5.96%
Payroll taxes and retirement	60,052	69,342	69,000	-0.49%
Group insurance	72,448	80,072	84,000	4.91%
Advertising	1,897	2,564	2,300	-10.30%
Auto allowance	12,000	12,000	12,000	0.00%
Awards	1,398	143	1,200	739.16%
Bank and credit card charges	7,366	10,651	10,650	-0.01%
Commissions	27,250	38,644	38,650	0.02%
Computer expense	22,852	21,757	21,750	-0.03%
Contract labor:			-	
Maintenance	94,310	100,523	100,500	-0.02%
Recreation	15,791	37,187	37,200	0.03%
Tennis	42,000	42,000	42,000	0.00%
Other	40	2,100	35,100	1571.43%
Contract services	103,836	149,783	150,000	0.14%
Depreciation expense	889,848	910,264	910,000	-0.03%
Garbage collection	23,271	26,965	27,000	0.13%
Gas and repairs	10,048	11,756	12,000	2.08%
Insurance	140,573	140,000	142,000	1.43%
League expense	92,256	144,315	163,000	12.95%
League officials	103,475	75,984	76,000	0.02%
Legal and professional	20,975	24,137	24,500	1.50%
Miscellaneous	762	480	500	4.17%
Office supplies and expense	19,819	24,770	26,900	8.60%
Repairs and maintenance	210,357	121,604	122,000	0.33%
Sponsorship	33,069	66,808	67,000	0.29%
Sporting goods	33,522	25,325	25,500	0.69%
Supplies	57,909	81,136	81,500	0.45%
Telephone and utilities	113,055	119,212	119,500	0.24%
Tools and equipment	9,063	15,395	15,500	0.68%
Tournament fees	82,087	202,140	202,300	0.08%
Training and screening	7,639	1,843	1,850	0.38%
Turf maintenance	30,393	65,001	65,000	0.00%
Umpire meals	1,240	3,675	2,500	-31.97%
Uniforms	4,986	4,579	4,600	0.46%
Total expenses	<u>2,891,802</u>	<u>3,176,715</u>	<u>3,232,400</u>	<u>1.75%</u>
Operating loss	<u>(1,874,840)</u>	<u>(2,094,564)</u>	<u>(2,039,625)</u>	<u>-2.62%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**YOUNGSVILLE SPORTS COMPLEX BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Year Ended June 30,			%
	2019	2020	2021	
	ACTUAL	ESTIMATED	BUDGET	Change
Nonoperating revenues (expenses):				
Loss on disposal of assets	(1,929)	-	-	0.00%
Income (loss) before other financing sources (uses)	<u>(1,876,769)</u>	<u>(2,094,564)</u>	<u>(2,039,625)</u>	<u>102.69%</u>
Other financing sources (uses):				
Transfer from Rec. Facilities Sales Tax Fund (Oper.)	1,000,000	1,282,897	500,000	256.58%
Transfer from Rec. Facilities Sales Tax Fund (Cap.)	-	820,835	2,107,988	38.94%
Total other financing sources	<u>1,000,000</u>	<u>2,103,732</u>	<u>2,607,988</u>	<u>80.66%</u>
Change in net position	(876,769)	9,168	568,363	<u>6099.42%</u>
Fund equity, beginning	<u>23,199,585</u>	<u>22,322,816</u>	<u>22,331,984</u>	
Fund equity, ending	<u>\$ 22,322,816</u>	<u>\$ 22,331,984</u>	<u>\$ 22,900,347</u>	

ESTIMATING SCHEDULES FOR AMENDED BUDGET

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2020**

Revenues:	Original Budget	Year Ended June 30,			% Change
		9 months Actual	3 months Estimated	2020 Estimated	
<b>Taxes -</b>					
Ad valorem	\$ 1,322,683	\$ 1,269,935	\$ 15,350	\$ 1,285,285	-2.83%
Rededication from 1981 Sales Tax Fur	1,486,123	1,125,377	375,126	1,500,503	0.97%
Franchise- electric	533,787	340,601	213,534	554,135	3.81%
Franchise- gas	106,023	16,559	82,520	99,079	-6.55%
Franchise- cable	66,864	53,882	17,961	71,843	7.45%
Hotel	3,453	2,207	736	2,943	100.00%
<b>Total taxes</b>	<b>3,518,933</b>	<b>2,808,561</b>	<b>705,227</b>	<b>3,513,788</b>	<b>-0.15%</b>
<b>Licenses and permits:</b>					
Occupational licenses	14,307	7,500	2,500	10,000	-30.10%
Insurance occupational licenses	214,169	118,143	39,381	157,524	-26.45%
Codes and permits revenue	505,393	478,569	159,523	638,092	26.26%
<b>Total licenses and permits</b>	<b>733,869</b>	<b>604,212</b>	<b>201,404</b>	<b>805,616</b>	<b>9.78%</b>
<b>Intergovernmental:</b>					
<b>Federal-</b>					
FEMA	-	59,637	45,000	104,637	100.00%
<b>State of Louisiana -</b>					
Beer taxes	15,493	4,400	1,467	5,867	-62.13%
State grants	6,050	-	-	-	100.00%
<b>Total intergovernmental</b>	<b>21,543</b>	<b>64,037</b>	<b>46,467</b>	<b>110,504</b>	<b>412.95%</b>
<b>Fines and forfeits</b>					
Fines and court costs	71,214	76,809	25,603	102,412	43.81%
<b>Miscellaneous:</b>					
Culture and recreation	16,892	23,550	-	23,550	39.42%
Insurance proceeds	-	5,943	-	5,943	100.00%
Interest	-	2,588	863	3,451	100.00%
Rental income	4,944	3,600	1,200	4,800	0.00%
Other sources	29,919	13,938	-	13,938	-53.41%
<b>Total miscellaneous</b>	<b>51,755</b>	<b>49,619</b>	<b>2,063</b>	<b>51,682</b>	<b>-0.14%</b>
<b>Total revenues</b>	<b>4,397,314</b>	<b>3,603,238</b>	<b>980,764</b>	<b>4,584,002</b>	<b>4.25%</b>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2020**

Expenditures:	Original Budget	Year Ended June 30,			% Change
		9 months Actual	3 months Estimated	2020 Estimated	
<b>General government and administrative:</b>					
Compensation - mayor and council	144,500	108,375	36,125	144,500	0.00%
Other salaries	178,765	143,314	47,771	191,085	6.89%
Payroll taxes and retirement	42,177	31,124	15,313	46,437	10.10%
Group insurance	20,382	15,757	5,644	21,401	5.00%
Utilities and telephone	31,900	21,160	10,053	31,213	-2.15%
Auto allowance	24,360	8,500	2,833	11,333	-53.48%
Advertising	19,000	14,152	4,717	18,869	-0.69%
Bank and credit card fees	1,700	246	82	328	-80.71%
Repairs and maintenance	31,400	8,562	2,854	11,416	-63.64%
Dues and publications	11,200	14,291	4,764	19,055	70.13%
Professional fees	86,300	96,844	20,281	117,125	35.72%
General insurance	59,100	1,840	65,160	67,000	13.37%
Office supplies	28,100	12,974	4,325	17,299	-38.44%
Computer expense	60,000	3,964	1,321	5,285	-91.19%
Janitorial expense	6,816	5,048	1,683	6,731	-1.25%
Mayors expense	-	10,995	3,665	14,660	0.00%
Convention expense	8,500	1,482	494	1,976	-76.75%
Community relations	47,000	29,752	9,917	39,669	-15.60%
Uniform expense	1,900	2,117	-	2,117	11.42%
Engineering fees	245,000	204,584	68,195	272,779	11.34%
Contract services	92,400	72,368	-	72,368	-21.68%
Annexation	12,000	10,831	3,610	14,441	20.34%
Mardi Gras expense	20,000	43,482	14,494	57,976	189.88%
Collection expense	11,500	11,966	3,989	15,955	100.00%
Miscellaneous	1,800	1,288	429	1,717	-4.61%
Total administrative	<u>1,185,800</u>	<u>875,016</u>	<u>327,719</u>	<u>1,202,735</u>	<u>1.43%</u>
<b>Code Enforcement</b>					
Inspection fees	<u>224,000</u>	<u>258,054</u>	<u>86,018</u>	<u>344,072</u>	<u>53.60%</u>
<b>Magistrate court -</b>					
Legal fees/other salaries	9,730	5,285	1,762	7,047	-27.57%
Payroll taxes and retirement	1,043	648	216	864	-17.16%
Court expense	21,900	-	-	-	-100.00%
Court supplies	10,500	-	-	-	-100.00%
Professional fees	-	24,942	8,314	33,256	100.00%
Total magistrate court	<u>43,173</u>	<u>30,875</u>	<u>10,292</u>	<u>41,167</u>	<u>-4.65%</u>
Total general government	<u>1,452,973</u>	<u>1,163,945</u>	<u>424,029</u>	<u>1,587,974</u>	<u>9.29%</u>
<b>Fire-</b>					
Appropriation (from ad valorem tax)	740,539	744,680	248,227	992,907	34.08%
Appropriation (from General Fund)	500,000	100,000	400,000	500,000	0.00%
Professional fees	20,000	2,330	17,670	20,000	100.00%
Repairs and maintenance	-	651	217	868	100.00%
Total fire	<u>1,260,539</u>	<u>847,661</u>	<u>666,114</u>	<u>1,513,775</u>	<u>20.09%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2020**

	Original Budget	Year Ended June 30,			% Change
		9 months Actual	3 months Estimated	2020 Estimated	
Streets & drainage-					
Salaries	213,746	260,976	86,992	347,968	62.80%
Group insurance	54,600	39,013	13,004	52,017	-4.73%
General insurance	21,500	-	21,500	21,500	0.00%
Payroll taxes/retirement	26,518	33,446	11,149	44,595	68.17%
Supplies, materials, and repairs	240,000	240,250	80,083	320,333	33.47%
Equipment rental	75,000	67,964	22,655	90,619	20.83%
Auto and truck expense	74,000	65,134	21,711	86,845	17.36%
Street lighting	112,000	85,635	28,545	114,180	1.95%
Engineering fees	121,000	78,260	26,087	104,347	-13.76%
Uniform expense	7,200	5,247	1,749	6,996	-2.83%
Office supplies	9,400	4,019	1,340	5,359	-42.99%
Miscellaneous	3,500	1,953	651	2,604	-25.60%
Telephone and utilities	24,800	13,009	4,336	17,345	-30.06%
Professional fees	9,800	6,142	2,047	8,189	-16.44%
Disater cleanup	225,000	148,581	-	148,581	-33.96%
Contract services	151,000	104,240	34,747	138,987	-7.96%
Total highway and streets	<u>1,369,064</u>	<u>1,153,869</u>	<u>356,596</u>	<u>1,510,465</u>	<u>10.33%</u>
Debt service - (tractor lease):					
Principal	-	18,369	6,123	24,492	100.00%
Interest	-	-	-	-	100.00%
Total debt service	<u>-</u>	<u>18,369</u>	<u>6,123</u>	<u>24,492</u>	<u>100.00%</u>
Capital outlay					
General Government					
Building improvements	-	21,880	7,293	29,173	100.00%
Equipment	-	2,981	994	3,975	100.00%
Streets & drainage-					
Infrastructure	90,631	499,336	166,445	665,781	634.61%
Equipment	-	80,844	26,948	107,792	100.00%
Trucks	-	63,935	21,312	85,247	100.00%
Total capital outlay	<u>90,631</u>	<u>668,976</u>	<u>222,992</u>	<u>891,968</u>	<u>884.18%</u>
<b>Total expenditures</b>	<u>4,173,207</u>	<u>3,852,820</u>	<u>1,675,854</u>	<u>5,528,674</u>	<u>32.48%</u>
Excess (deficiency) of revenues over expenditures	<u>224,107</u>	<u>(249,582)</u>	<u>(695,090)</u>	<u>(944,672)</u>	<u>-521.53%</u>
Other financing sources (uses):					
Transfers from 1968 S. T. Fund	-	175,285	-	175,285	100.00%
Transfer from Utility Fund	-	100,000	1,900,000	2,000,000	100.00%
Transfers to 1981 S. T. Fund	(1,010,000)	(772,000)	(378,000)	(1,150,000)	13.86%
Transfers to Debt Service Fund (Mun compl)	(305,259)	(444,671)	(98,813)	(543,484)	78.04%
Transfersto Debt Service Fund (from ad valc	(243,710)	(243,710)	-	(243,710)	0.00%
Transfers to Capital Proj Fund	-	(41,484)	-	(41,484)	100.00%
Total other financing sources (uses)	<u>(1,558,969)</u>	<u>(1,226,580)</u>	<u>1,423,187</u>	<u>196,607</u>	<u>-112.61%</u>
Net change in fund balance	<u>(1,334,862)</u>	<u>(1,476,162)</u>	<u>728,097</u>	<u>(748,065)</u>	<u>-43.96%</u>

**CITY OF YOUNGVILLE, LOUISIANA**  
**SALES TAX FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2020**

	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	9 Months		3 Months	2020	%
	9 Months Actual	3 Months Estimated	2020 Estimated	9 Months Actual	3 Months Estimated	2020 Estimated	9 Months Actual	3 Months Estimated	2020 Estimated	9 Months Actual	3 Months Estimated	2020 Estimated	Budget	Actual	Estimated	Estimated	Change	
<b>Revenues:</b>																		
Sales tax revenues--1%	\$ 2,360,745	\$ 786,915	\$ 2,974,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,295,511	\$ 765,170	\$ 2,974,539	\$ 6,053,115	\$ 4,656,256	\$ 1,552,085	\$ 5,949,078	-1.72%	
Sales tax revenues--1/2%	-	-	-	1,125,377	375,126	1,487,270	1,125,377	375,126	1,487,269	-	-	-	2,972,215	2,250,754	750,252	2,974,539	0.08%	
State funding - supplemental pay	-	-	-	-	-	-	142,385	12,944	155,329	-	-	-	156,000	142,385	12,944	155,329	0.08%	
Lafayette parish school board	-	-	-	-	-	-	196,878	65,626	262,504	-	-	-	238,313	196,878	65,626	262,504	-0.43%	
LACE - fines and court costs	-	-	-	-	-	-	432,422	144,141	518,900	-	-	-	804,000	432,422	144,141	518,900	-35.46%	
Accident Reports	-	-	-	-	-	-	3,445	1,148	4,593	-	-	-	-	3,445	1,148	4,593	100.00%	
Donations	-	-	-	-	-	-	5,500	1,833	7,333	-	-	-	-	5,500	1,833	7,333	100.00%	
Interest Income	2,746	915	3,661	2,224	741	2,965	1,092	364	1,456	12,707	4,236	16,943	-	18,769	6,256	25,025	100.00%	
Miscellaneous	-	-	-	-	-	-	1,668	556	2,224	-	-	-	35,370	1,668	556	2,224	-93.71%	
<b>Total revenues</b>	<b>2,363,491</b>	<b>787,830</b>	<b>2,978,200</b>	<b>1,127,601</b>	<b>375,867</b>	<b>1,490,235</b>	<b>1,908,767</b>	<b>601,738</b>	<b>2,439,608</b>	<b>2,308,218</b>	<b>769,406</b>	<b>2,991,482</b>	<b>10,259,013</b>	<b>7,708,077</b>	<b>2,534,841</b>	<b>9,899,525</b>	<b>-3.50%</b>	
<b>Expenditures:</b>																		
General government	27,921	9,307	37,228	15,380	5,126	20,506	8,905	15,468	24,373	23,444	7,815	31,259	95,213	75,650	37,716	113,366	19.07%	
Police & other expenses	-	-	-	-	-	-	2,401,055	857,832	3,258,887	-	-	-	3,344,416	2,401,055	857,832	3,258,887	-2.56%	
Debt service	27,554	9,185	36,739	18,369	-	18,369	67,924	11,579	79,503	1,263	421	1,684	-	115,110	21,185	136,295	100.00%	
Capital Outlay-	-	-	-	-	-	-	103,897	2,193	106,090	-	-	-	105,000	103,897	2,193	106,090	1.04%	
<b>Total expenditures</b>	<b>55,475</b>	<b>18,492</b>	<b>73,967</b>	<b>33,749</b>	<b>5,126</b>	<b>38,875</b>	<b>2,581,781</b>	<b>887,072</b>	<b>3,468,853</b>	<b>24,707</b>	<b>8,236</b>	<b>32,943</b>	<b>3,544,629</b>	<b>2,695,712</b>	<b>918,926</b>	<b>3,614,638</b>	<b>1.98%</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,308,016</b>	<b>769,338</b>	<b>2,904,233</b>	<b>1,093,852</b>	<b>370,741</b>	<b>1,451,360</b>	<b>(673,014)</b>	<b>(285,334)</b>	<b>(1,029,245)</b>	<b>2,283,511</b>	<b>761,170</b>	<b>2,958,539</b>	<b>6,714,384</b>	<b>5,012,365</b>	<b>1,615,915</b>	<b>6,284,887</b>	<b>-6.40%</b>	
<b>Other financing sources (uses):</b>																		
Transfers to Debt Service Fund	(1,179,458)	(263,125)	(1,442,583)	(66,120)	(27,886)	(94,006)	(130,444)	(26,688)	(157,132)	(900,389)	(294,209)	(1,194,598)	(2,899,555)	(2,276,411)	(611,908)	(2,888,319)	-0.39%	
Transfers to General Fund	(175,285)	-	(175,285)	(150,000)	150,000	-	-	-	-	-	-	-	-	(325,285)	150,000	(175,285)	100.00%	
Transfers to 1981 S. T. Fund	(163,273)	-	(163,273)	-	-	-	-	-	-	-	-	-	-	(163,273)	-	(163,273)	100.00%	
Transfers to Capital Proj Fund	(620,877)	(278,548)	(899,425)	-	-	-	-	-	-	-	-	-	-	(620,877)	(278,548)	(899,425)	100.00%	
Transfers from 1968 S. T. Fund	-	-	-	-	-	-	163,273	-	163,273	-	-	-	-	163,273	-	163,273	100.00%	
Transfers from General Fund	-	-	-	-	-	-	772,000	378,000	1,150,000	-	-	-	1,010,000	772,000	378,000	1,150,000	13.86%	
Transfer to Utility Fund	-	-	-	(407,775)	(2,048,681)	(2,456,456)	-	-	-	-	-	-	(600,000)	(407,775)	(2,048,681)	(2,456,456)	309.41%	
Transfer from Utility Fund	-	-	-	4,950	-	4,950	-	-	-	-	-	-	-	4,950	-	4,950	100.00%	
Transfer to Sports Complex Fund	-	-	-	-	-	-	-	-	-	(822,879)	(460,018)	(1,282,897)	-	(822,879)	(460,018)	(1,282,897)	100.00%	
Transfer to Sports Complex Fund	-	-	-	-	-	-	-	-	-	(565,435)	(255,400)	(820,835)	(2,046,025)	(565,435)	(255,400)	(820,835)	-59.88%	
<b>Total other financing sources (uses)</b>	<b>(2,138,893)</b>	<b>(541,673)</b>	<b>(2,680,566)</b>	<b>(618,945)</b>	<b>(1,926,567)</b>	<b>(2,545,512)</b>	<b>804,829</b>	<b>351,312</b>	<b>1,156,141</b>	<b>(2,288,703)</b>	<b>(1,009,627)</b>	<b>(3,298,330)</b>	<b>(4,535,580)</b>	<b>(4,241,712)</b>	<b>(3,126,555)</b>	<b>(7,368,267)</b>	<b>62.45%</b>	
<b>Excess (deficiency) of revenues over expenditures and other uses</b>	<b>\$ 169,123</b>	<b>\$ 227,665</b>	<b>\$ 223,667</b>	<b>\$ 474,907</b>	<b>\$ (1,555,826)</b>	<b>\$(1,094,152)</b>	<b>\$ 131,815</b>	<b>\$ 65,978</b>	<b>\$ 126,896</b>	<b>\$ (5,192)</b>	<b>\$ (248,457)</b>	<b>\$(339,791)</b>	<b>\$ 2,178,804</b>	<b>\$ 770,653</b>	<b>\$(1,510,640)</b>	<b>\$(1,083,380)</b>	<b>-149.72%</b>	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**SALES TAX FUND**  
**ESTIMATING SCHEDULES FOR AMENDED 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				
	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	2020 Estimated	9 Months Actual	3 Months Estimated	2020 Estimated	9 Months Actual	3 Months Estimated	2020 Estimated	9 Months Actual	3 Months Estimated	2020 Estimated	Original Budget	9 Months Actual	3 Months Estimated	2020 Estimated	% Change
<b>General government-</b>																	
Sales tax collection fees	\$ 17,811	\$ 5,937	\$ 23,748	\$ 8,905	\$ 2,968	\$ 11,873	\$ 8,905	\$ 2,968	\$ 11,873	\$ 17,811	\$ 5,937	\$ 23,748	\$ 71,159	\$ 53,432	\$ 17,810	\$ 71,242	0.12%
Professional fees	10,110	3,370	13,480	6,475	2,158	8,633	-	12,500	12,500	5,633	1,878	7,511	24,054	22,218	19,906	42,124	75.12%
Total general government	27,921	9,307	37,228	15,380	5,126	20,506	8,905	15,468	24,373	23,444	7,815	31,259	95,213	75,650	37,716	113,366	19.07%
<b>Expenditures</b>																	
Salaries	-	-	-	-	-	-	1,133,484	377,828	1,511,312	-	-	-	1,437,395	1,133,484	377,828	1,511,312	5.14%
Overtime	-	-	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-100.00%
LACE salaries	-	-	-	-	-	-	60,855	20,285	81,140	-	-	-	95,000	60,855	20,285	81,140	-14.59%
School resource salary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Payroll taxes and retirement	-	-	-	-	-	-	380,675	126,892	507,567	-	-	-	517,959	380,675	126,892	507,567	-2.01%
On-behalf payments	-	-	-	-	-	-	142,385	12,944	155,329	-	-	-	156,000	142,385	12,944	155,329	-0.43%
Group insurance	-	-	-	-	-	-	149,831	49,944	199,775	-	-	-	195,362	149,831	49,944	199,775	2.26%
Advertising	-	-	-	-	-	-	436	145	581	-	-	-	2,200	436	145	581	-73.59%
Auto allowance	-	-	-	-	-	-	9,000	3,000	12,000	-	-	-	12,000	9,000	3,000	12,000	0.00%
Repairs and maintenance	-	-	-	-	-	-	3,491	1,164	4,655	-	-	-	5,000	3,491	1,164	4,655	-6.90%
Office supplies and expense	-	-	-	-	-	-	9,920	3,307	13,227	-	-	-	24,000	9,920	3,307	13,227	-44.89%
Dues and subscriptions	-	-	-	-	-	-	590	197	787	-	-	-	750	590	197	787	4.93%
Telephone and utilities	-	-	-	-	-	-	34,633	11,544	46,177	-	-	-	55,000	34,633	11,544	46,177	-16.04%
Inmate meals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Insurance	-	-	-	-	-	-	563	92,185	92,748	-	-	-	89,250	563	92,185	92,748	3.92%
Auto expense	-	-	-	-	-	-	138,364	46,121	184,485	-	-	-	166,000	138,364	46,121	184,485	11.14%
Uniforms and supplies	-	-	-	-	-	-	27,517	9,172	36,689	-	-	-	48,600	27,517	9,172	36,689	-24.51%
Training and screening	-	-	-	-	-	-	10,994	3,665	14,659	-	-	-	14,500	10,994	3,665	14,659	1.10%
Computer expense	-	-	-	-	-	-	3,119	1,040	4,159	-	-	-	5,400	3,119	1,040	4,159	-22.98%
Contract services	-	-	-	-	-	-	49,149	16,383	65,532	-	-	-	70,000	49,149	16,383	65,532	-6.38%
Conference fees	-	-	-	-	-	-	1,123	374	1,497	-	-	-	5,000	1,123	374	1,497	-70.06%
Community relations	-	-	-	-	-	-	1,865	622	2,487	-	-	-	1,000	1,865	622	2,487	148.70%
Equipment expense	-	-	-	-	-	-	49,540	16,513	66,053	-	-	-	72,000	49,540	16,513	66,053	-8.26%
Miscellaneous	-	-	-	-	-	-	6,190	2,063	8,253	-	-	-	12,000	6,190	2,063	8,253	-31.23%
Radio rent	-	-	-	-	-	-	90	30	120	-	-	-	3,000	90	30	120	100.00%
Professional fees	-	-	-	-	-	-	12,770	4,257	17,027	-	-	-	32,000	12,770	4,257	17,027	-46.79%
LACE Court costs	-	-	-	-	-	-	153,130	51,043	204,173	-	-	-	285,000	153,130	51,043	204,173	100.00%
Civil service;	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries and taxes	-	-	-	-	-	-	3,393	1,131	4,524	-	-	-	5,000	3,393	1,131	4,524	-9.52%
Professional fees	-	-	-	-	-	-	17,948	5,983	23,931	-	-	-	-	17,948	5,983	23,931	100.00%
Total expenditures	-	-	-	-	-	-	2,401,055	857,832	3,258,887	-	-	-	3,344,416	2,401,055	857,832	3,258,887	-2.56%
<b>Capital Outlay--</b>																	
Vehicle	-	-	-	-	-	-	74,953	-	74,953	-	-	-	80,000	74,953	-	74,953	-6.31%
Police equipment	-	-	-	-	-	-	28,944	2,193	31,137	-	-	-	25,000	28,944	2,193	31,137	100.00%
Total capital outlay	-	-	-	-	-	-	103,897	2,193	106,090	-	-	-	105,000	103,897	2,193	106,090	1.04%
<b>Debt Service --</b>																	
Principal	27,554	9,184	36,738	18,369	-	18,369	63,709	10,713	74,422	1,263	421	1,684	-	110,895	20,318	131,213	100.00%
Interest	-	-	-	-	-	-	4,215	866	5,081	-	-	-	-	4,215	866	5,081	100.00%
Total Debt Service	27,554	9,184	36,738	18,369	-	18,369	67,924	11,579	79,503	1,263	421	1,684	-	115,110	21,184	136,294	100.00%
Total expenditures	\$ 55,475	\$ 18,491	\$ 73,966	\$ 33,749	\$ 5,126	\$ 38,875	\$ 2,581,781	\$ 887,072	\$ 3,468,853	\$ 24,707	\$ 8,236	\$ 32,943	\$ 3,544,629	\$ 2,695,712	\$ 918,925	\$ 3,614,637	1.98%

**CITY OF YOUNGSVILLE, LOUISIANA**  
**DEBT SERVICE FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2020**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2020 Estimated	
Revenues:					
Miscellaneous	\$ 22,000	\$ 24,458	\$ -	\$ 24,458	11.17%
Expenditures:					
Debt service:					
Series 2011 Sales tax bonds					
Principal retirement	185,000	-	185,000	185,000	0.00%
Interest charges	161,060	-	318,420	318,420	97.70%
Sales Tax Bonds - 2012 Recreational Facility					
Principal retirement	420,000	420,000	-	420,000	0.00%
Interest charges	159,728	81,776	77,459	159,235	-0.31%
Sales Tax Bonds - 2013 Recreational Facility					
Principal retirement	405,000	405,000	-	405,000	0.00%
Interest charges	210,363	107,699	103,156	210,363	0.00%
Series 2012 Limited Tax Refunding Bonds					
Principal retirement	233,000	-	233,000	233,000	0.00%
Interest charges	10,710	5,355	5,355	10,710	0.00%
Series 2013 Sales Tax Refunding Bonds (Chase)					
Principal retirement	81,000	-	81,000	81,000	0.00%
Interest charges	7,160	3,580	3,580	7,160	0.00%
Series 2014 Sales Tax Bonds					
Principal retirement	305,000	305,000	-	305,000	0.00%
Interest charges	53,141	53,141	-	53,141	0.00%
Series 2016 Sales Tax Bonds					
Principal retirement	295,000	295,000	-	295,000	0.00%
Interest charges	72,953	72,953	-	72,953	0.00%
Series 2017 Excess Revenue Bonds \$575K					
Principal retirement	50,000	-	50,000	50,000	0.00%
Interest charges	11,280	5,640	5,640	11,280	0.00%
Series 2017 Sales Tax Bonds \$3.5M					
Principal retirement	195,000	195,000	-	195,000	0.00%
Interest charges	69,554	69,554	-	69,554	0.00%
Series 2018 Municipal Complex					
Principal retirement	255,000	255,000	-	255,000	0.00%
Interest charges	268,575	136,200	132,375	268,575	0.00%
Bond issuance costs	-	-	-	-	0.00%
Professional fees/bank charges	-	978	1,196	2,174	100.00%
Total expenditures	<u>3,448,524</u>	<u>2,411,876</u>	<u>1,196,181</u>	<u>3,607,565</u>	<u>4.61%</u>
Deficiency of revenues over expenditures	<u>(3,426,524)</u>	<u>(2,387,418)</u>	<u>(1,196,181)</u>	<u>(3,583,107)</u>	<u>4.57%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**DEBT SERVICE FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2020**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2020 Estimated	
Other financing sources (uses):					
Transfers from 1968 Sales Tax Fund	1,397,988	1,221,518	221,065	1,442,583	3.19%
Transfers from 1981 Sales Tax Fund	218,316	130,444	26,688	157,132	-28.03%
Transfers from 1999 Sales Tax Fund	88,160	66,120	27,886	94,006	6.63%
Transfers from Recreational Facility Sales Tax Fund	1,195,091	900,389	294,209	1,194,598	-0.04%
Transfers from General Fund (Mun complex fund)	305,259	444,671	98,813	543,484	78.04%
Transfers from General Fund (from ad valorem taxes)	243,710	243,710	-	243,710	0.00%
Total other financing sources	<u>3,448,524</u>	<u>3,006,852</u>	<u>668,661</u>	<u>3,675,513</u>	<u>6.58%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 22,000</u>	<u>\$ 619,434</u>	<u>\$ (527,520)</u>	<u>\$ 92,406</u>	320.03%

**CITY OF YOUNGVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND -STREET IMPROVEMENTS**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2020**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2020 Estimated	
<b>Revenues:</b>					
Intergovernmental -					
State grant revenue - Dept. of Treasury	\$ 629,165	\$ -	\$ -	\$ -	-100.00%
Interest	15,800	17,563	5,854	23,417	48.21%
Total revenues	<u>644,965</u>	<u>17,563</u>	<u>5,854</u>	<u>23,417</u>	<u>-96.37%</u>
<b>Expenditures:</b>					
Current - general government					
Professional fees	62,000	41,484	13,828	55,312	100.00%
Capital outlay -					
Streets and drainage:					
Larriviere Road repairs	275,000	-	-	-	-100.00%
Chemin Metairie/Detente roundabout	1,712,000	1,215,675	400,000	1,615,675	-5.63%
Regional drainage detention pond project-2	601,000	-	344,204	344,204	-42.73%
Savoy CMP Roundabout design	-	-	124,585	124,585	100.00%
Road overlay projects	-	966,496	-	966,496	100.00%
Griffin Road drainage	150,000	-	-	-	-100.00%
Sidewalk and bridge projects	128,985	7,100	238,000	245,100	90.02%
Miscellaneous street projects	481,677	-	-	-	-100.00%
Total capital outlay	<u>3,348,662</u>	<u>2,189,271</u>	<u>1,106,789</u>	<u>3,296,060</u>	<u>-1.57%</u>
Total expenditures	<u>3,410,662</u>	<u>2,230,755</u>	<u>1,120,617</u>	<u>3,351,372</u>	<u>-1.74%</u>
Deficiency of revenues over expenditure	<u>(3,394,862)</u>	<u>(2,213,192)</u>	<u>(1,114,763)</u>	<u>(3,327,955)</u>	<u>-1.97%</u>
<b>Other financing sources (uses):</b>					
Transfer from 1968 Sales Tax Fund	-	630,955	268,470	899,425	100.00%
Transfer from Utility Fund	-	-	1,200,000	1,200,000	100.00%
Transfer from General Fund	-	41,484	-	41,484	100.00%
Total other financing sources (uses)	<u>-</u>	<u>672,439</u>	<u>1,468,470</u>	<u>2,140,909</u>	<u>100.00%</u>
Deficiency of revenues and other financing sources over expenditures	<u>\$(3,394,862)</u>	<u>\$(1,540,753)</u>	<u>\$ 353,707</u>	<u>\$(1,187,046)</u>	<u>-65.03%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND - MUNICIPAL COMPLEX**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2020**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2020 Estimated	
<b>Revenues:</b>					
Interest	50,000	98,792	32,931	131,723	163.45%
Total revenues	<u>50,000</u>	<u>98,792</u>	<u>32,931</u>	<u>131,723</u>	<u>163.45%</u>
<b>Expenditures:</b>					
Professional fees/bank charges	-	92,287	-	92,287	100.00%
<b>Capital outlay - Municipal Complex</b>					
Engineering cost	5,470,009	53,560	17,853	71,413	-98.69%
Site clearing and maintenance	-	8,700	-	8,700	100.00%
Total capital outlay	<u>5,470,009</u>	<u>62,260</u>	<u>17,853</u>	<u>80,113</u>	<u>100.00%</u>
Total expenditures	<u>5,470,009</u>	<u>154,547</u>	<u>17,853</u>	<u>172,400</u>	<u>-96.85%</u>
Excess (deficiency) of revenues over expenditures	<u>(5,420,009)</u>	<u>(55,755)</u>	<u>15,078</u>	<u>(40,677)</u>	<u>-99.25%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2020**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2020 Estimated	
<b>Revenues:</b>					
Charges for services -					
Water	\$ 2,063,456	\$ 1,862,714	\$ 620,905	\$ 2,483,619	20.36%
Sewer service charges	945,335	1,275,167	425,056	1,700,223	79.85%
Garbage charges	1,129,386	987,273	329,091	1,316,364	16.56%
Water/sewer installations	545,000	337,625	112,542	450,167	-17.40%
Miscellaneous	87,000	87,170	29,056	116,226	33.59%
Total revenues	<u>4,770,177</u>	<u>4,549,949</u>	<u>1,516,650</u>	<u>6,066,599</u>	<u>27.18%</u>
<b>Expenses:</b>					
Salaries	441,348	386,908	128,970	515,878	16.89%
Salary increase	13,240	-	-	-	-100.00%
Payroll taxes	35,432	29,114	24,305	53,419	50.76%
Retirement	22,565	19,054	22,351	41,405	83.49%
Group insurance	60,700	52,529	17,510	70,039	15.39%
Utilities	141,500	96,623	32,208	128,831	-8.95%
Water purchases	943,878	780,201	278,067	1,058,268	12.12%
Maintenance and repairs	502,400	320,439	106,813	427,252	-14.96%
Contract maintenance fees	238,000	162,032	54,011	216,043	-9.23%
Supplies, parts & chemicals	239,600	217,099	80,366	297,465	24.15%
Office expense	48,000	72,697	24,233	96,930	101.94%
Credit card fees	20,000	17,906	5,969	23,875	19.38%
Garbage collection expense	980,411	858,918	286,306	1,145,224	16.81%
Depreciation expense	810,000	-	913,543	913,543	12.78%
Professional fees	57,500	42,159	14,053	56,212	-2.24%
Engineering fees	159,500	106,740	35,580	142,320	-10.77%
General insurance	75,000	-	78,100	78,100	4.13%
Tests	30,000	24,765	8,255	33,020	10.07%
Miscellaneous	9,500	7,015	2,338	9,353	-1.55%
Total expenses	<u>4,828,574</u>	<u>3,194,199</u>	<u>2,112,978</u>	<u>5,307,177</u>	<u>9.91%</u>
Operating income (loss)	<u>\$ (58,397)</u>	<u>\$ 1,355,750</u>	<u>\$ (596,328)</u>	<u>\$ 759,422</u>	<u>-1400.45%</u>

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

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2019 Estimated	
<b>Nonoperating revenues (expenses):</b>					
Ad valorem taxes	461,618	512,901	13,097	525,998	13.95%
Interest income	400	969	194	1,163	190.75%
Interest expense	(39,061)	(13,389)	(2,678)	(16,067)	-58.87%
<b>Total nonoperating revenues (expenses)</b>	<b>422,957</b>	<b>500,481</b>	<b>10,613</b>	<b>511,094</b>	<b>20.84%</b>
<b>Income before cont. and transfers</b>	<b>364,560</b>	<b>1,856,231</b>	<b>(585,715)</b>	<b>1,270,516</b>	<b>248.51%</b>
<b>Transfers in/(out):</b>					
Transfer from Sales Tax Funds	1,225,000	407,775	2,048,681	2,456,456	100.53%
Transfer from General Fund	-	(100)	100	-	0.00%
Transfer to 1999 Sales Tax Fund	-	(4,950)	-	(4,950)	0.00%
Transfer to Capital Projects Fund	-	-	(1,200,000)	(1,200,000)	100.00%
Transfer to General	-	(100,000)	(1,900,000)	(2,000,000)	100.00%
<b>Total transfers in (out)</b>	<b>1,225,000</b>	<b>302,725</b>	<b>(1,051,219)</b>	<b>(748,494)</b>	<b>-161.10%</b>
<b>Capital contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Utility projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Change in net position</b>	<b>\$ 1,589,560</b>	<b>\$ 2,158,956</b>	<b>\$(1,636,934)</b>	<b>\$ 522,022</b>	<b>-67.16%</b>

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

	Original Budget	Year Ended June 30,				WATER DEPT			SEWER DEPT			SANITATION DEPT		
		9 Months Actual	3 Months Estimated	2020 Estimated	% Change	9 Months Actual	3 Months Estimated	2020 Estimated	9 Months Actual	3 Months Estimated	2020 Estimated	9 Months Actual	3 Months Estimated	2020 Estimated
<b>Revenues:</b>														
<b>Charges for services -</b>														
Water	\$2,749,493	\$ 1,862,714	\$ 620,905	\$ 2,483,619	-9.67%	\$ 1,862,714	620,905	\$ 2,483,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer service charges	1,580,560	1,275,167	425,056	1,700,223	7.57%	-	-	-	1,275,167	425,056	1,700,223	-	-	-
Garbage charges	1,300,460	987,273	329,091	1,316,364	1.22%	-	-	-	-	-	-	987,273	329,091	1,316,364
Water/sewer installations	279,120	337,625	112,542	450,167	61.28%	240,525	80,175	320,700	97,100	32,367	129,467	-	-	-
Miscellaneous	158,517	87,170	29,056	116,226	-26.68%	45,109	15,036	60,145	24,007	8,002	32,009	18,054	6,018	24,072
<b>Total revenues</b>	<b>6,068,150</b>	<b>4,549,949</b>	<b>1,516,650</b>	<b>6,066,599</b>	<b>-0.03%</b>	<b>2,148,348</b>	<b>716,116</b>	<b>2,864,464</b>	<b>1,396,274</b>	<b>465,425</b>	<b>1,861,699</b>	<b>1,005,327</b>	<b>335,109</b>	<b>1,340,436</b>
<b>Expenses:</b>														
Salaries	641,047	386,908	128,970	515,878	-19.53%	219,509	73,170	292,679	115,613	38,538	154,151	51,786	17,262	69,048
Payroll taxes	47,157	29,114	24,305	53,419	13.28%	16,406	14,869	31,275	9,029	8,210	17,239	3,679	1,226	4,905
Retirement	31,835	19,054	22,351	41,405	30.06%	10,794	19,598	30,392	5,671	1,890	7,561	2,589	863	3,452
Group insurance	69,485	52,529	17,510	70,039	0.80%	26,553	8,851	35,404	16,127	5,376	21,503	9,849	3,283	13,132
Telephone and utilities	140,650	96,623	32,208	128,831	-8.40%	14,154	4,718	18,872	82,469	27,490	109,959	-	-	-
Water purchases	1,047,579	780,201	278,067	1,058,268	1.02%	780,201	278,067	1,058,268	-	-	-	-	-	-
Maintenance and repairs	826,389	320,439	106,813	427,252	-48.30%	170,159	56,720	226,879	150,280	50,093	200,373	-	-	-
Contract service fees	216,100	162,032	54,011	216,043	-0.03%	66,700	22,233	88,933	95,054	31,685	126,739	278	93	371
Supplies, parts & chemicals	169,500	217,099	80,366	297,465	75.50%	191,955	63,985	255,940	19,782	6,594	26,376	5,362	9,787	15,149
Office expense	53,000	72,697	24,233	96,930	82.89%	35,282	11,761	47,043	37,415	12,472	49,887	-	-	-
Credit card fees	59,550	17,906	5,969	23,875	-59.91%	17,906	5,969	23,875	-	-	-	-	-	-
Garbage collection expense	1,192,304	858,918	286,306	1,145,224	-3.95%	-	-	-	-	-	-	858,918	286,306	1,145,224
Depreciation expense	863,848	-	913,543	913,543	5.75%	-	390,000	390,000	-	523,543	523,543	-	-	-
Professional fees	58,900	42,159	14,053	56,212	-4.56%	22,638	7,546	30,184	19,521	6,507	26,028	-	-	-
Engineering fees	114,900	106,740	35,580	142,320	23.86%	38,528	12,843	51,371	68,212	22,737	90,949	-	-	-
General insurance	77,000	-	78,100	78,100	1.43%	-	36,855	36,855	-	24,236	24,236	-	17,009	17,009
Tests	23,200	24,765	8,255	33,020	42.33%	3,972	1,324	5,296	20,793	6,931	27,724	-	-	-
Advertising	-	-	-	-	0.00%	-	-	-	-	-	-	-	-	-
Miscellaneous	14,543	7,015	2,338	9,353	-35.69%	7,015	2,338	9,353	-	-	-	-	-	-
<b>Total expenses</b>	<b>5,646,987</b>	<b>3,194,199</b>	<b>2,112,978</b>	<b>5,307,177</b>	<b>-6.02%</b>	<b>1,621,772</b>	<b>1,010,847</b>	<b>2,632,619</b>	<b>639,966</b>	<b>766,302</b>	<b>1,406,268</b>	<b>932,461</b>	<b>335,829</b>	<b>1,268,290</b>
<b>Operating income (loss)</b>	<b>\$ 421,163</b>	<b>\$ 1,355,750</b>	<b>\$(596,328)</b>	<b>\$ 759,422</b>	<b>80.32%</b>	<b>\$ 526,576</b>	<b>\$(294,731)</b>	<b>\$ 231,845</b>	<b>\$ 756,308</b>	<b>\$(300,877)</b>	<b>\$ 455,431</b>	<b>\$ 72,866</b>	<b>(720)</b>	<b>\$ 72,146</b>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**YOUNGSVILLE SPORTS COMPLEX**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2020**

	Original Budget	Year Ended June 30, 2020			% Change
		9 Months Actual	3 Months Estimated	2020 Estimated	
<b>Revenue</b>					
Sponsorships	\$ 275,000	\$ 152,598	\$ 54,866	\$ 207,464	-24.56%
Recreation sponsorships	53,700	4,975	41,658	46,633	-13.16%
Recreation program fees	-	14,950	4,983	19,933	100.00%
Tournament fees	123,000	112,817	37,606	150,423	22.30%
League fees	274,000	235,069	81,556	316,625	15.56%
Gate fees	80,000	93,267	31,089	124,356	55.45%
Concession fees	58,000	49,046	16,349	65,395	12.75%
Court fees	2,000	1,245	415	1,660	-17.00%
Commissions	80,000	28,224	9,408	37,632	-52.96%
Security reimbursement	56,000	28,380	22,020	50,400	-10.00%
Rental fees	51,000	45,883	15,294	61,177	19.95%
Miscellaneous	500	340	113	453	-9.40%
Total revenue	1,053,200	766,794	315,357	1,082,151	2.75%
<b>Expenditures</b>					
Salaries	453,718	336,326	112,109	448,435	-1.16%
Security salaries	94,000	75,465	20,660	96,125	2.26%
Payroll taxes and retirement	62,200	47,878	21,464	69,342	11.48%
Group insurance	77,388	57,054	23,018	80,072	3.47%
Advertising	2,500	1,923	641	2,564	2.56%
Auto allowance	12,000	9,000	3,000	12,000	0.00%
Award expenses	-	107	36	143	100.00%
Bank and credit card fees	9,500	7,988	2,663	10,651	12.12%
Commissions	45,000	20,733	17,911	38,644	-14.12%
Computer expense	22,000	13,468	8,289	21,757	-1.10%
Contract labor:			-		
Maintenance	101,000	56,642	43,881	100,523	-0.47%
Recreation	16,100	27,890	9,297	37,187	130.98%
Tennis	42,000	31,500	10,500	42,000	0.00%
Other	-	-	2,100	2,100	100.00%
Contract services	128,000	112,337	37,446	149,783	17.02%
Depreciation	910,264	-	910,264	910,264	0.00%
Garbage collection	35,000	20,224	6,741	26,965	-22.96%
Gas and repairs	12,100	8,817	2,939	11,756	-2.84%
Insurance	124,000	5,802	134,198	140,000	12.90%
League expense	140,000	108,236	36,079	144,315	3.08%
League officials	115,000	56,988	18,996	75,984	-33.93%
Legal and professional	24,000	10,603	13,534	24,137	0.57%

**CITY OF YOUNGSVILLE, LOUISIANA**  
**YOUNGSVILLE SPORTS COMPLEX**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2020**

	Year Ended June 30, 2020				%
	Original Budget	9 Months Actual	3 Months Estimated	2020 Estimated	
<b>Expenditures (continued)</b>					
Miscellaneous	-	360	120	480	100.00%
Office supplies and expense	14,500	7,478	17,292	24,770	70.83%
Repairs and maintenance	135,000	91,203	30,401	121,604	-9.92%
Sponsorship signs	76,555	50,106	16,702	66,808	-12.73%
Sporting goods	26,700	18,994	6,331	25,325	-5.15%
Supplies	61,000	60,852	20,284	81,136	33.01%
Telephone and utilities	119,000	89,409	29,803	119,212	0.18%
Tools and equipment	17,200	11,546	3,849	15,395	-10.49%
Tournament fees	116,000	151,605	50,535	202,140	74.26%
Training and screening	7,800	1,382	461	1,843	-76.37%
Turf maintenance	34,200	48,751	16,250	65,001	90.06%
Umpire meals	2,000	2,756	919	3,675	83.75%
Uniforms	5,000	3,434	1,145	4,579	-8.42%
Total expenses	<u>3,040,725</u>	<u>1,546,857</u>	<u>1,629,858</u>	<u>3,176,715</u>	<u>4.47%</u>
Operating loss	<u>(1,987,525)</u>	<u>(780,063)</u>	<u>(1,314,501)</u>	<u>(2,094,564)</u>	<u>5.39%</u>
<b>Other financing sources/(uses):</b>					
Transfer from Rec. Facilities Sales Tax Fund (Op	2,046,025	811,833	471,064	1,282,897	-37.30%
Transfer from Rec. Facilities Sales Tax Fund (Ca	-	565,435	255,400	820,835	100.00%
Total other financing sources (uses)	<u>2,046,025</u>	<u>1,377,268</u>	<u>726,464</u>	<u>2,103,732</u>	<u>2.82%</u>
 Change in net position	 <u>\$ 58,500</u>	 <u>\$ 597,205</u>	 <u>\$ (588,037)</u>	 <u>\$ 9,168</u>	 <u>-84.33%</u>