

# **CITY OF YOUNGSVILLE**

**BUDGET  
YEAR ENDED JUNE 30, 2022**

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**AMENDED BUDGET  
YEAR ENDED JUNE 30, 2021**

**CITY OF YOUNGVILLE, LOUISIANA**  
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 June 30, 2022

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**CITY OF YOUNGSVILLE, LOUISIANA**  
**BUDGET MESSAGE**  
June 30, 2022

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 2022, beginning July 1, 2021. 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, ARP Capital Projects, 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.

**GENERAL /SPECIAL REVENUE FUNDS**

We have projected an increase of 5% in sales tax revenues and 2% in ad-valorem taxes for the 2021-2022 fiscal year, which are conservative estimates.

**CAPITAL OUTLAY**

The budget includes a capital outlay request of numerous items listed on Pages 5 and 6 of the budget document totaling \$29,371,567. This capital outlay request includes approximately \$8.7 million of roadway improvements which will be financed from the 2021 bond proceeds and various federal and state grants. Approximately \$11.5 million of upgrades to the water and sewer systems will be financed from DEQ and LDH loans, American Rescue Plan (ARP) federal funds, and 1999 sales tax funds.

We continue to boost our recreational opportunities at the Youngsville Sports Complex with four additional Beach Volleyball courts, a Splash Pad, and various other improvements. These costs are estimated to be 2.7 million and will be funded by the Recreational Sales Tax Fund and a state grant.

In addition, the City is anticipating to spend 6 million during the next fiscal year on the construction of the new Municipal Complex to house City Hall, Council Chambers, and the Police Department. This will be financed with proceeds from the 2018 bond issue.

**UTILITY FUND**

The 6/30/22 budget revenues include a 1.4% CPI growth for the water and sewer departments. During the next fiscal year, the City is expecting an increase of approximately 225 utility customers.

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, 2022**

Year Ended June 30,

	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	GENERAL FUND	SALES TAX FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ARP CAPITAL PROJECTS	UTILITY FUND	SPORTS COMPLEX FUND
<b>Revenues:</b>										
Taxes	\$ 12,807,628	\$ 15,099,175	\$ 15,799,676	\$ 4,046,730	\$ 11,752,946	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	902,050	864,366	881,653	881,653	-	-	-	-	-	-
Intergovernmental	744,962	1,262,247	5,587,185	15,244	421,941	-	3,650,000	1,500,000	-	-
Fines and court costs	615,857	917,073	944,585	169,156	775,429	-	-	-	-	-
Utility charges for services	6,736,519	6,977,656	7,312,697	-	-	-	-	-	7,312,697	-
Miscellaneous	355,607	1,977,550	179,197	106,090	13,107	20,000	40,000	-	-	-
Sports complex/Rec Facility fees & revenue	870,418	941,569	1,030,000	-	-	-	-	-	-	1,030,000
<b>Total revenues</b>	<b>23,033,041</b>	<b>28,039,636</b>	<b>31,734,993</b>	<b>5,218,873</b>	<b>12,963,423</b>	<b>20,000</b>	<b>3,690,000</b>	<b>1,500,000</b>	<b>7,312,697</b>	<b>1,030,000</b>
<b>Expenditures:</b>										
General government	1,746,550	1,528,943	1,683,287	1,556,718	126,570	-	-	-	-	-
Public safety-										
Police	3,154,906	3,492,303	3,735,904	-	3,735,904	-	-	-	-	-
Fire	1,266,906	1,290,521	1,500,903	1,500,903	-	-	-	-	-	-
Streets and drainage	1,465,863	1,917,131	2,264,319	2,264,319	-	-	-	-	-	-
Utility expenses	5,010,227	5,958,195	6,304,289	-	-	-	-	-	6,304,289	-
Sports Complex expenses	2,981,752	3,157,057	3,311,149	-	-	-	-	-	-	3,311,149
Capital outlay - Governmental	4,154,464	3,178,327	9,196,491	168,810	346,500	-	8,681,181	-	-	-
Capital outlay - Muni complex	208,713	244,113	6,000,000	-	-	-	6,000,000	-	-	-
Capital outlay - Utility (ARP Funds)	-	-	1,500,000	-	-	-	-	1,500,000	-	-
Debt service:										
Principal	2,578,945	2,656,478	2,349,753	63,993	120,760	2,165,000	-	-	-	-
Interest and issuance costs	1,194,796	1,403,844	1,149,789	15,218	998	1,133,573	-	-	-	-
<b>Total expenditures</b>	<b>23,763,122</b>	<b>24,826,912</b>	<b>38,995,884</b>	<b>5,569,962</b>	<b>4,330,731</b>	<b>3,298,573</b>	<b>14,681,181</b>	<b>1,500,000</b>	<b>6,304,289</b>	<b>3,311,149</b>
Operating income (loss)	(730,081)	3,212,724	(7,260,891)	(351,089)	8,632,692	(3,278,573)	(10,991,181)	-	1,008,409	(2,281,149)
<b>Nonoperating revenues (expenses):</b>										
Ad valorem	469,316	463,585	472,857	-	-	-	-	-	472,857	-
Interest income	4,030	380	384	-	-	-	-	-	384	-
Loss on sale of capital assets	(8,341)	-	-	-	-	-	-	-	-	-
Interest expense	(25,854)	(40,028)	(82,031)	-	-	-	-	-	(82,031)	-
<b>Total nonoperating revenues (expenses):</b>	<b>439,151</b>	<b>423,937</b>	<b>391,210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>391,210</b>	<b>-</b>
Income (loss) before capital contributions and transfers	(290,930)	3,636,661	(6,869,681)	(351,089)	8,632,692	(3,278,573)	(10,991,181)	-	1,399,619	(2,281,149)
<b>Other financing sources (uses):</b>										
Proceeds from capital lease	-	512,434	-	-	-	-	-	-	-	-
Proceeds from issuance of bonds	-	10,000,000	-	-	-	-	-	-	-	-
Premium on bond refunding	-	1,852,849	-	-	-	-	-	-	-	-
Payment to escrow agent	-	(6,489,853)	-	-	-	-	-	-	-	-
Transfers in	11,626,489	15,525,116	10,927,773	1,900,000	1,180,000	3,378,697	1,000,000	-	910,742	2,558,334
Transfers out	(11,626,489)	(15,525,116)	(10,927,773)	(1,518,950)	(8,258,823)	-	-	-	(1,150,000)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>5,875,430</b>	<b>-</b>	<b>381,050</b>	<b>(7,078,823)</b>	<b>3,378,697</b>	<b>1,000,000</b>	<b>-</b>	<b>(239,258)</b>	<b>2,558,334</b>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(290,930)	9,512,091	(6,869,681)	29,961	1,553,869	100,124	(9,991,181)	-	1,160,361	277,185
Capital contributions	13,200	144,310	250,000	-	-	-	-	-	-	250,000
<b>Net excess (deficiency) for the year</b>	<b>(277,730)</b>	<b>9,656,401</b>	<b>(6,619,681)</b>	<b>29,961</b>	<b>1,553,869</b>	<b>100,124</b>	<b>(9,991,181)</b>	<b>-</b>	<b>1,160,361</b>	<b>527,185</b>
Fund balance/equity, beginning	64,374,102	64,096,372	73,752,773	2,578,152	7,956,217	3,457,367	10,897,011	-	26,105,361	22,758,665
Fund balance/equity, ending	\$ 64,096,372	\$ 73,752,773	\$ 67,133,092	\$ 2,608,113	\$ 9,510,086	\$ 3,557,491	\$ 905,830	\$ -	\$ 27,265,722	\$ 23,285,850

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL OUTLAY BUDGET REQUEST**  
 Year Ended June 30, 2022

<u>Description of Capital Item</u>	<u>Functional Department</u>	<u>Year Ended 06-30-22</u>	<u>Method of Financing</u>	<u>Completion Date</u>	<u>Board Action</u>
<b><u>GENERAL FUND:</u></b>					
Canon imagePROGRAF TM-200 24" Wide					
1 Technical MFP L24ei Printer (Plotter)	General Streets	\$ 4,700	General Fund	6/30/2022	Approved
2 Big Tex 12' dump trailer	General Streets	10,197	General Fund	6/30/2022	Approved
3 Big Tex 16' dump trailer	General Streets	12,007	General Fund	6/30/2022	Approved
4 RC28 Track Mower	General Streets	55,798	General Fund	6/30/2022	Approved
5 (2) Gravely Mowers	General Streets	18,737	General Fund	6/30/2022	Approved
6 Tractor and mower	General Streets	58,608	General Fund	6/30/2022	Approved
7 Mower for Bobcat	General Streets	5,963	General Fund	6/30/2022	Approved
8 DJI Smart Controller (Drone)	General Admn	<u>2,800</u>	General Fund	6/30/2022	Approved
<b>TOTAL GENERAL FUND</b>		<b><u>168,810</u></b>			
<b><u>1981 SALES TAX FUND--POLICE:</u></b>					
9 (9) Vehicles	Police	256,500	LACE Fund	6/30/2022	Approved
10 (9) Equipment packages/vehicle	Police	<u>90,000</u>	LACE Fund	6/30/2022	Approved
<b>TOTAL 1981 SALES TAX FUND -- POLICE</b>		<b><u>346,500</u></b>			
<b><u>STREET IMPROVEMENT CAPITAL PROJECTS FUND:</u></b>					
11 CMP/ Savoy Roundabout	Streets/Public Works	2,459,980	2021 Ref Bond Issue	6/30/2022	Approved
12 Street Improvement Projects	Streets/Public Works	1,851,201	2021 Ref Bond Issue	6/30/2022	Approved
13 Regional drainage detention pond project	Streets/Public Works	1,625,000	Federal Hazard Mitigation Grant	6/30/2022	Approved
14 CMP/Détente roundabout center design	Streets/Public Works	150,000	1968 Sales Tax Fund	6/30/2022	Approved
15 Foster Park/YSC Sidewalk project	Streets/Public Works	170,000	FHWA Rec Trails Grant 1968 Sales Tax Fund	6/30/2022 6/30/2022	Approved Approved
16 Hwy 89 Improvements	Streets/Public Works	1,575,000	DOTD State Capital Outlay	6/30/2022	Approved
17 Fortune Road extension	Streets/Public Works	350,000	DOTD State Capital Outlay	6/30/2022	Approved
18 Drainage Improvements	Streets/Public Works	<u>500,000</u>	1968 Sales Tax Fund	6/30/2022	Approved
<b>TOTAL STREET CAP PROJ FUND</b>		<b><u>8,681,181</u></b>			
<b><u>MUNICIPAL COMPLEX CAPITAL PROJECTS FUND:</u></b>					
19 Municipal Complex Project	General	<u>6,000,000</u>	2018 ST Bond Issue	6/30/2022	Approved
<b>TOTAL MUNICIPAL COMPLEX CAP PROJ</b>		<b><u>6,000,000</u></b>			
<b>TOTAL GOVERNMENTAL FUNDS</b>		<b><u>15,196,491</u></b>			

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL OUTLAY BUDGET REQUEST (CONTINUED)**  
 Year Ended June 30, 2022

<u>Description of Capital Item</u>	<u>Functional Department</u>	<u>Year Ended 06-30-22</u>	<u>Method of Financing</u>	<u>Completion Date</u>	<u>Board Action</u>
<b><u>UTILITY FUND</u></b>					
20 Water plant panel upgrade	Water Utility	26,000	Water Works	6/30/2022	Approved
21 SCADA Instltn at (10) lift stations	Sewer Utility	95,000	1999 Sales Tax Fund	6/30/2022	Approved
22 SCADA panel at WWTP	Sewer Utility	30,000	1999 Sales Tax Fund	6/30/2022	Approved
23 SmartRun Lift station template	Sewer Utility	15,000	1999 Sales Tax Fund	6/30/2022	Approved
24 New SCADA Server at WWTP	Sewer Utility	15,000	1999 Sales Tax Fund	6/30/2022	Approved
25 Pump Station Upgrades	Sewer Utility	209,000	1999 Sales Tax Fund	6/30/2022	Approved
26 Lift Station Upgrades needed	Sewer Utility	114,610	1999 Sales Tax Fund	6/30/2022	Approved
27 Lift Station Permanent Generators (5, 8, 16, 17 and 24)	Sewer Utility	205,000	1999 Sales Tax Fund	6/30/2022	Approved
28 (2) F250 Trucks	Sewer Utility	58,550	1999 Sales Tax Fund	6/30/2022	Approved
29 (4) Two-way Radios & Emergency lights	Sewer Utility	20,110	1999 Sales Tax Fund	6/30/2022	Approved
30 Camera Trailer	Sewer Utility	126,300	1999 Sales Tax Fund	6/30/2022	Approved
31 Spartan Push Camera	Sewer Utility	11,550	1999 Sales Tax Fund	6/30/2022	Approved
32 Trimble GPS Unit	Water Utility	10,622	1999 Sales Tax Fund	6/30/2022	Approved
33 Water Plant fencing	Water Utility	30,000	Water Works	6/30/2022	Approved
34 Laf/Church Sewer Upgrades	Sewer Utility	1,500,000	ARP Grant	6/30/2022	Approved
35 WWTP Upgrade	Sewer Utility	6,000,000	DEQ Revolving Loan	6/30/2022	Approved
36 Water Plant/ Elevated Tank Upgrade	Water Utility	<u>3,000,000</u>	LDH Revolving Loan	6/30/2022	Approved
<b>TOTAL UTILITY FUND</b>		<b><u>11,466,742</u></b>			
<b><u>YOUNGSVILLE SPORTS COMPLEX FUND</u></b>					
37 Splash Pad	Sports Complex	\$ 500,000	Rec Facility Sales Tax	6/30/2022	Approved
38 Lighting for Romacelli Pedestrian Bridge	Sports Complex	25,000	Rec Facility Sales Tax	6/30/2022	Approved
39 Replace netting backstops/soccer, paint poles	Sports Complex	185,734	Rec Facility Sales Tax	6/30/2022	Approved
40 Resurface Tennis Courts	Sports Complex	88,000	Rec Facility Sales Tax	6/30/2022	Approved
41 Maintenance Barn Fencing	Sports Complex	25,000	Rec Facility Sales Tax	6/30/2022	Approved
42 60' Monument Sign entrance Flag Pole	Sports Complex	15,000	Rec Facility Sales Tax	6/30/2022	Approved
43 Sugar Beach wind netting	Sports Complex	12,000	Rec Facility Sales Tax	6/30/2022	Approved
44 Concrete entrances to all ballfields	Sports Complex	10,000	Rec Facility Sales Tax	6/30/2022	Approved
45 Grounds Maintenance Unirake	Sports Complex	7,500	Rec Facility Sales Tax	6/30/2022	Approved
46 NewStripe Airless riding field line striper	Sports Complex	10,100	Rec Facility Sales Tax	6/30/2022	Approved
47 Bleacher fans	Sports Complex	150,000	Rec Facility Sales Tax	6/30/2022	Approved
48 Foster Park Restrooms/ Improvements	Sports Complex	250,000	State Grant	6/30/2022	Approved
49 Foster Park parking/ road overlays	Sports Complex	350,000	Rec Facility Sales Tax	6/30/2022	Approved
50 Other Foster Park Improvements	Sports Complex	100,000	Rec Facility Sales Tax	6/30/2022	Approved
51 E. Milton Park Improvements	Sports Complex	100,000	Rec Facility Sales Tax	6/30/2022	Approved
52 Park Security Vehicle	Sports Complex	30,000	Rec Facility Sales Tax	6/30/2022	Approved
53 YSC Bayou Parc Purdue Revetment	Sports Complex	350,000	Rec Facility Sales Tax	6/30/2022	Approved
54 Beach Volleyball	Sports Complex	500,000	Rec Facility Sales Tax	6/30/2022	Approved
55 Four (4) new Baseball Batting cages	Sports Complex	<u>100,000</u>	Rec Facility Sales Tax	6/30/2022	Approved
<b>TOTAL YOUNGSVILLE SPORTS COMPLEX FUND</b>		<b><u>2,808,334</u></b>			
<b>TOTAL ALL CAPITAL OUTLAY</b>		<b><u>\$ 29,471,567</u></b>			

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	
<b>Revenues:</b>				
Taxes	\$ 3,594,870	\$ 3,905,893	\$ 4,046,730	3.61%
Licenses and permits	902,050	864,366	881,653	2.00%
Intergovernmental	342,775	444,162	15,244	-96.57%
Fines and forfeits	96,401	164,229	169,156	3.00%
Miscellaneous	174,063	222,640	106,090	-52.35%
<b>Total revenues</b>	<u>5,110,159</u>	<u>5,601,290</u>	<u>5,218,873</u>	<u>-6.83%</u>
<b>Expenditures:</b>				
General government	1,592,830	1,412,719	1,556,718	10.19%
Public safety:				
Fire	1,266,906	1,290,521	1,500,903	16.30%
Streets and drainage	1,465,863	1,917,131	2,264,319	18.11%
Debt service	18,369	79,211	79,211	0.00%
Capital outlay	1,343,797	739,832	168,810	-77.18%
<b>Total expenditures</b>	<u>5,687,765</u>	<u>5,439,414</u>	<u>5,569,962</u>	<u>2.40%</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(577,606)</u>	<u>161,876</u>	<u>(351,089)</u>	<u>-316.89%</u>
<b>Other financing sources (uses):</b>				
Proceeds from capital lease	-	512,434	-	-100.00%
Transfer from 1968 Sales Tax	175,285	462,410	750,000	62.19%
Transfer from 1981 Sales Tax	-	75,975	-	-100.00%
Transfer from Recreational Sales Tax Fund	732,915	-	-	0.00%
Transfer from Utility	1,100,000	500,000	1,150,000	130.00%
Transfer to 1981 Sales Tax	(1,150,000)	(925,000)	(1,180,000)	27.57%
Transfer to Sports Complex	-	(15,345)	-	-100.00%
Transfer to Debt Service Fund (Municipal Complex portion)	(787,194)	(343,194)	(338,950)	-1.24%
Transfer to Debt Service Fund (ad valorem taxes)	-	(227,366)	-	-100.00%
Transfer to Street Improvement and Construction Fund	(41,484)	-	-	0.00%
<b>Total other financing sources (uses)</b>	<u>29,522</u>	<u>39,914</u>	<u>381,050</u>	<u>854.68%</u>
<b>Net change in fund balance</b>	<u>(548,084)</u>	<u>201,790</u>	<u>29,961</u>	<u>-85.15%</u>
<b>Fund balance, beginning</b>	<u>2,924,446</u>	<u>2,376,362</u>	<u>2,578,152</u>	
<b>Fund balance, ending</b>	<u>\$ 2,376,362</u>	<u>\$ 2,578,152</u>	<u>\$ 2,608,113</u>	



**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND**  
**REVENUE SUMMARY**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	
<b>Taxes:</b>				
Ad valorem taxes--11.68 M (3.82-Gen, 4.86-Fire)	\$ 1,356,990	\$ 1,340,246	1,367,051	2.00%
Rededication from 1981 Sales Tax	1,535,460	1,865,547	1,958,824	5.00%
Hotel/motel sales tax	2,857	24,719	25,213	2.00%
Franchise - electric	576,145	563,339	580,239	3.00%
Franchise - gas	67,683	44,011	45,331	3.00%
Franchise - cable	55,735	68,031	70,072	3.00%
Total taxes	<u>3,594,870</u>	<u>3,905,893</u>	<u>4,046,730</u>	<u>3.61%</u>
<b>Licenses and permits:</b>				
Occupational licenses	13,575	10,000	10,200	2.00%
Insurance occupational licenses	286,780	105,663	107,776	2.00%
Codes and permits revenue	601,695	748,703	763,677	2.00%
Total licenses and permits	<u>902,050</u>	<u>864,366</u>	<u>881,653</u>	<u>2.00%</u>
<b>Intergovernmental:</b>				
Federal -				
FEMA	97,798	429,362	-	-100.00%
State of Louisiana -				
Beer taxes	23,161	14,800	15,244	3.00%
State grants	221,816	-	-	0.00%
Total intergovernmental	<u>342,775</u>	<u>444,162</u>	<u>15,244</u>	<u>-96.57%</u>
<b>Fines and forfeits</b>				
Fines and court costs	<u>96,401</u>	<u>164,229</u>	<u>169,156</u>	<u>3.00%</u>
<b>Miscellaneous:</b>				
Culture and recreation	-	-	-	0.00%
Insurance proceeds	-	119,470	-	100.00%
Interest	3,236	1,559	1,575	1.00%
Rental income	-	4,800	4,800	0.00%
Other sources	170,827	96,811	99,715	3.00%
Total miscellaneous	<u>174,063</u>	<u>222,640</u>	<u>106,090</u>	<u>-52.35%</u>
Total revenues	<u>\$ 5,110,159</u>	<u>\$ 5,601,290</u>	<u>\$ 5,218,873</u>	<u>-6.83%</u>

**CITY OF YOUNGVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**EXPENDITURE SUMMARY**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	
<b>General government and administrative:</b>				
Compensation - mayor and council	\$ 144,500	\$ 146,992	\$ 151,402	3.00%
Other salaries	218,442	207,337	213,557	3.00%
Payroll taxes and retirement	43,222	45,737	47,109	3.00%
Group insurance	22,300	21,760	22,413	3.00%
Utilities and telephone	31,541	40,209	41,415	3.00%
Mayor's expense	14,853	13,597	14,000	2.96%
Auto allowance	12,000	16,000	12,000	-25.00%
Advertising	22,423	12,555	14,500	15.49%
Bank and credit card fees	-	975	1,004	3.00%
Repairs and maintenance	15,397	2,891	2,978	3.00%
Dues and publications	16,191	5,888	6,065	3.00%
Professional fees	121,465	127,236	171,053	34.44%
General insurance	66,106	67,000	69,010	3.00%
Office supplies	21,038	23,851	24,567	3.00%
Computer expense	59,076	637	2,500	292.46%
Janitorial expense	-	8,195	8,441	3.00%
Conferences and travel	1,744	1,557	4,000	156.90%
Community relations	50,899	41,692	42,943	3.00%
Uniform expense	2,117	2,200	2,266	3.00%
Engineering	211,698	114,025	117,446	3.00%
Contract services	30,106	72,180	74,345	3.00%
Annexation	23,475	30,731	31,653	3.00%
Mardi Gras expense	49,035	-	60,000	100.00%
Collection expense	11,756	14,309	15,025	5.00%
Miscellaneous	2,030	4,750	4,900	3.16%
Total administrative	<u>1,191,414</u>	<u>1,022,304</u>	<u>1,154,591</u>	<u>12.94%</u>
<b>Code Enforcement</b>				
Salaries and wages	-	35,400	36,462	3.00%
Payroll taxes and retirement	-	2,863	2,949	3.00%
Group insurance	-	3,479	3,583	3.00%
Inspection fees	355,394	284,483	293,017	3.00%
Total code enforcement	<u>355,394</u>	<u>326,225</u>	<u>336,011</u>	<u>3.00%</u>
<b>Magistrate court -</b>				
Legal fees/other salaries	6,880	7,713	7,944	3.00%
Payroll taxes and retirement	849	913	940	3.00%
Court supplies	38,293	55,564	57,231	0.00%
Total magistrate court	<u>46,022</u>	<u>64,190</u>	<u>66,116</u>	<u>3.00%</u>
Total general government	<u>1,592,830</u>	<u>1,412,719</u>	<u>1,556,718</u>	<u>10.19%</u> General

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**EXPENDITURE SUMMARY (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	
<b>Public safety:</b>				
Fire protection -				
Appropriation to Vol. Fire Dept.(4.86-Fire ad valorem tax)	1,166,906	765,897	781,215	2.00%
Appropriation to Vol. Fire Dept.- General Fund	100,000	500,000	700,000	40.00%
Professional fees	-	19,115	19,688	3.00%
Repairs and maintenance	-	5,509	-	-100.00%
Total public safety	<u>1,266,906</u>	<u>1,290,521</u>	<u>1,500,903</u>	<u>16.30%</u>
<b>Streets and drainage:</b>				
Salaries	339,076	299,368	308,349	3.00%
Group insurance	50,125	53,987	55,607	3.00%
General insurance	21,233	21,751	22,654	4.15%
Payroll taxes/retirement	43,571	37,640	38,769	3.00%
Supplies, materials, and repairs	330,889	389,265	401,843	3.23%
Equipment rental	96,462	164,771	252,637	53.33%
Auto and truck expense	84,703	67,200	68,966	2.63%
Street lighting	115,558	122,204	125,520	2.71%
Engineering fees	93,273	335,145	250,000	-25.41%
Uniform expense	5,776	12,215	12,681	3.82%
Office supplies	4,864	6,012	5,992	-0.33%
Miscellaneous	1,909	4,813	4,857	0.92%
Telephone and utilities	16,675	9,823	10,198	3.81%
Professional fees	7,197	52,229	53,246	1.95%
Disaster cleanup	148,581	217,723	250,000	14.82%
Contract services	105,971	122,985	403,000	227.68%
Total streets and drainage	<u>1,465,863</u>	<u>1,917,131</u>	<u>2,264,319</u>	<u>18.11%</u>
<b>Debt service:</b>				
Principal	18,369	62,557	63,993	2.30%
Interest	-	16,654	15,218	0.00%
Total debt service	<u>18,369</u>	<u>79,211</u>	<u>79,211</u>	<u>0.00%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
EXPENDITURE SUMMARY (CONTINUED)  
YEAR ENDED JUNE 30, 2022

	Year Ended June 30,			%
	2020	2021	2022	
	ACTUAL	ESTIMATED	BUDGET	Change
Capital outlay:				
General government -				
City hall equipment	7,857	14,814	2,800	-81.10%
Public safety:				
Fire protection - fire truck	-	512,434		
Streets and drainage -:				
Street and drainage improvements	1,187,720	-	-	0.00%
Equipment	85,403	212,584	166,010	0.00%
Vehicles	62,817	-	-	
Total capital outlay	<u>1,343,797</u>	<u>739,832</u>	<u>168,810</u>	<u>-77.18%</u>
Total expenditures	<u>\$ 5,687,765</u>	<u>\$ 5,439,414</u>	<u>\$ 5,569,962</u>	<u>2.40%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**SALES TAX FUND BUDGET**  
**YEAR ENDED JUNE 30, 2022**

	1968 1% Sales Tax Fund		1999 1/2 % Sales Tax Fund		1981 -1/2% Sales Tax Fund-POLICE		1%--Recreational Facility Sales Tax		TOTAL-- Sales Tax Funds		% Change
	Year Ended June 30,		Year Ended June 30,		Year Ended June 30,		Year Ended June 30,		Year Ended June 30,		
	2020 ACTUAL	2021 ESTIMATED	2020 ACTUAL	2021 ESTIMATED	2020 ACTUAL	2021 ESTIMATED	2020 ACTUAL	2021 ESTIMATED	2020 ACTUAL	2021 ESTIMATED	
Revenues:	\$ 3,070,919	\$ 3,731,094	\$ 3,917,649	\$ -	\$ -	\$ -	\$ 3,070,919	\$ 3,917,649	\$ 6,141,838	\$ 7,462,188	5.00%
Sales tax revenues--1%	-	-	-	1,535,460	1,535,460	1,865,547	-	-	3,070,920	3,731,094	5.00%
Sales tax revenues--1/2%	-	-	-	1,958,824	1,958,824	-	-	-	156,693	178,616	-2.88%
State funding - supplemental pay	-	-	-	245,494	245,494	264,469	-	-	245,494	247,940	-6.25%
Lafayette Parish School Board	-	-	-	519,456	519,456	752,844	-	-	519,456	752,844	3.00%
L.A.C.E. - Fines and court costs	-	-	-	16,798	16,798	5,680	2,189	2,200	34,887	1,710,795	-99.23%
Miscellaneous	2,266	1,700,137	2,500	-	-	5,907	-	-	-	-	-
Total revenues	3,073,185	5,431,231	3,920,149	1,961,324	2,473,901	3,067,157	3,083,891	3,919,849	10,169,288	14,100,006	-8.06%
Expenditures:											
General Government	34,800	37,912	41,760	22,525	21,241	23,809	29,692	34,527	104,788	116,224	8.90%
Police	-	-	-	3,154,906	3,154,906	3,735,904	-	-	3,154,906	3,492,303	6.98%
Debt Service (chargebacks)	36,738	36,738	36,738	18,369	84,987	80,395	1,683	1,683	141,777	137,185	-11.25%
Capital outlay	-	-	-	-	109,276	27,353	-	-	109,276	27,353	1166.79%
Total expenditures	71,538	74,650	78,498	40,894	3,370,410	3,623,860	31,375	36,210	3,510,747	3,773,065	14.78%
Excess (deficiency) of revenues over expenditures	3,001,647	5,356,581	3,841,651	1,920,430	(896,509)	(556,703)	3,052,516	3,697,073	6,658,541	10,326,941	-16.41%
Other financing sources (uses):											
Transfers to Debt Service Fund	(1,442,583)	(1,471,653)	(1,588,853)	(88,665)	(157,132)	(171,380)	(1,194,598)	(1,200,050)	(2,888,319)	(2,931,497)	3.69%
Transfer to General Fund	(175,285)	(462,410)	(750,000)	-	-	(75,975)	(752,915)	-	(908,200)	(538,385)	39.31%
Transfers to 1981 S. T. Fund	(163,273)	-	-	-	-	-	-	-	(163,273)	-	0.00%
Transfers from 1968 S. T. Fund	-	-	-	-	163,273	-	-	-	163,273	-	0.00%
Transfer from General Fund	-	-	-	1,150,000	1,150,000	925,000	-	-	1,150,000	925,000	27.57%
Transfer to Utility Fund	-	-	-	(910,742)	-	1,180,000	-	-	(624,862)	(1,741,396)	-47.70%
Transfer to Capital Projects	(1,199,425)	(1,318,158)	(1,000,000)	-	-	-	-	-	(1,199,425)	(1,318,158)	-24.14%
Transfer to Sports Complex Fund (Oper.)	-	-	-	-	-	-	(842,307)	(670,334)	(842,307)	(670,334)	-100.00%
Transfer to Sports Complex Fund (Cap)	-	-	-	-	-	-	(1,261,425)	(1,642,784)	(1,261,425)	(1,642,784)	58.73%
Total other financing sources (us	(2,980,566)	(3,252,201)	(3,338,853)	(999,407)	1,156,141	677,645	(4,031,245)	(3,751,088)	(6,574,538)	(7,917,554)	-10.59%
Net change in fund balance	21,081	2,104,380	502,798	921,023	259,632	120,942	(978,729)	183,905	84,003	2,409,387	35.51%
Fund balance, beginning	394,274	415,355	2,519,735	4,030,649	3,248,470	4,030,489	1,806,576	827,847	5,462,827	5,546,830	7.95%
Fund balance, ending	\$ 415,355	\$ 2,519,735	\$ 3,022,533	\$ 4,951,672	\$ 273,139	\$ 394,811	\$ 827,947	\$ 1,011,752	\$ 5,546,830	\$ 7,956,217	43.10%

**CITY OF YOUNGSVILLE, LOUISIANA**  
**SALES TAX FUND**  
**EXPENDITURE BUDGET**  
**YEAR ENDED JUNE 30, 2022**

	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,			
	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	
<b>General government:</b>	\$ 23,511	\$ 28,819	\$ 30,260	\$ 11,756	\$ 14,309	\$ 15,025	\$ 11,756	\$ 14,309	\$ 15,025	\$ 23,511	\$ 28,819	\$ 30,260	\$ 70,534	\$ 86,256	\$ 90,570	5.00%
Sales tax collection fees	11,289	9,093	11,500	7,299	5,667	7,500	9,485	9,500	9,500	6,181	5,708	7,500	34,254	29,968	36,000	20.13%
Professional fees	34,800	37,912	41,760	19,055	19,976	22,525	21,241	23,809	24,525	29,692	34,527	37,760	104,788	116,224	126,570	3.90%
<b>Total general government</b>																
<b>Police:</b>																
Salaries	-	-	-	-	-	-	1,583,329	1,612,504	1,700,879	-	-	-	1,583,329	1,612,504	1,700,879	5.48%
LACE salaries	-	-	-	-	-	-	-	89,653	92,343	-	-	-	-	89,653	92,343	3.00%
School resource salaries and benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Payroll taxes and retirement	-	-	-	-	-	-	486,077	580,068	604,469	-	-	-	486,077	580,068	604,469	4.21%
On-behalf payments	-	-	-	-	-	-	156,693	178,616	174,001	-	-	-	156,693	178,616	174,001	-2.58%
Group insurance	-	-	-	-	-	-	201,025	212,072	218,435	-	-	-	201,025	212,072	218,435	3.00%
Advertising	-	-	-	-	-	-	-	2,532	2,629	-	-	-	-	2,532	2,629	3.00%
Auto allowance	-	-	-	-	-	-	-	12,000	12,000	-	-	-	-	12,000	12,000	0.00%
Repairs and maintenance	-	-	-	-	-	-	11,512	265	6,000	-	-	-	11,512	265	6,000	2163.72%
Office supplies and expense	-	-	-	-	-	-	15,340	14,306	14,800	-	-	-	15,340	14,306	14,800	3.45%
Dues and subscriptions	-	-	-	-	-	-	390	1,093	1,093	-	-	-	390	1,093	1,093	0.00%
Telephone and utilities	-	-	-	-	-	-	45,570	48,811	50,276	-	-	-	45,570	48,811	50,276	3.00%
Insurance	-	-	-	-	-	-	91,595	26,958	124,300	-	-	-	91,595	26,958	124,300	361.09%
Auto expense	-	-	-	-	-	-	233,267	197,115	203,029	-	-	-	233,267	197,115	203,029	3.00%
Uniforms and supplies	-	-	-	-	-	-	31,627	12,436	12,809	-	-	-	31,627	12,436	12,809	3.00%
Training and screening	-	-	-	-	-	-	-	6,907	7,115	-	-	-	-	6,907	7,115	3.00%
Computer expense	-	-	-	-	-	-	-	644	663	-	-	-	-	644	663	3.00%
Contract services	-	-	-	-	-	-	6,513	169,930	175,028	-	-	-	6,513	169,930	175,028	3.00%
Conference fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Community relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Equipment expense	-	-	-	-	-	-	-	17,111	17,624	-	-	-	-	17,111	17,624	3.00%
Miscellaneous	-	-	-	-	-	-	12,506	1,439	1,439	-	-	-	12,506	1,397	1,439	3.00%
Radio rent	-	-	-	-	-	-	3,875	3,244	3,341	-	-	-	3,875	3,244	3,341	3.00%
Professional fees	-	-	-	-	-	-	80,299	36,060	37,141	-	-	-	80,299	36,060	37,141	3.00%
LACE court costs	-	-	-	-	-	-	185,545	264,359	272,290	-	-	-	185,545	264,359	272,290	3.00%
Civil service -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Salaries and payroll taxes	-	-	-	-	-	-	4,200	4,200	4,200	-	-	-	4,200	4,200	4,200	0.00%
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Total expenditures</b>							3,154,906	3,492,303	3,735,904				3,163,345	3,492,303	3,735,904	6.98%
<b>Capital Outlay:</b>																
Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Equipment	-	-	-	-	-	-	83,921	256,500	256,500	-	-	-	83,921	256,500	256,500	100.00%
<b>Total capital outlay</b>							83,921	256,500	256,500				83,921	256,500	256,500	100.00%
<b>Debt Service:</b>																
Principal	36,738	36,738	36,738	18,369	18,369	18,369	79,786	76,131	63,970	1,683	1,683	1,683	136,576	132,921	120,760	-8.15%
Interest	36,738	36,738	36,738	18,369	18,369	18,369	5,201	4,264	998	-	-	-	5,201	4,264	998	-26.52%
<b>Total debt service</b>							84,987	80,395	64,968	1,683	1,683	1,683	141,777	137,185	121,758	-11.25%
<b>Total expenditures</b>	\$ 71,538	\$ 74,650	\$ 78,498	\$ 37,424	\$ 38,345	\$ 40,894	\$ 3,370,410	\$ 3,623,860	\$ 4,171,896	\$ 3,137,521	\$ 3,621,0	\$ 39,443	\$ 3,519,186	\$ 3,773,065	\$ 4,350,731	14.78%

**CITY OF YOUNGSVILLE, LOUISIANA**  
**DEBT SERVICE FUND BUDGET**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	
<b>Revenues:</b>				
Miscellaneous - interest	\$ 25,440	17,613	\$ 20,000	13.55%
<b>Expenditures:</b>				
<b>Debt service:</b>				
Bond issuance costs	-	258,480	-	-100.00%
Revenue bonds - Series 2011				
Principal retirement	185,000	190,000	-	-100.00%
Interest	318,420	310,920	-	-100.00%
Ref 2021 Sales Tax Bonds - Series 2011				
Principal retirement	-	-	80,000	100.00%
Interest	-	-	370,932	100.00%
Sales Tax Bonds - 2012/2017 Recreational Facility				
Principal retirement	420,000	430,000	445,000	3.49%
Interest	159,235	149,995	139,976	-6.68%
Sales Tax Bonds - 2013 Recreational Facility				
Principal retirement	405,000	405,000	415,000	2.47%
Interest	210,363	202,009	192,778	-4.57%
Series 2012 Limited Tax Refunding Bonds				
Principal retirement	233,000	243,000	-	-100.00%
Interest	10,710	5,468	-	-100.00%
Sales Tax Bonds - 2013 Sales Tax Refunding				
Principal retirement	81,000	83,000	85,000	2.41%
Interest	7,160	5,434	3,665	-32.55%
Sales Tax Bonds - Series 2014				
Principal retirement	305,000	305,000	310,000	1.64%
Interest	53,141	45,790	38,440	-16.05%
Sales Tax Refunding Bonds - Series 2016				
Principal retirement	295,000	305,000	315,000	3.28%
Interest	72,953	67,126	61,026	-9.09%
Sales Tax Excess Revenue Bonds - Series 2017				
Principal retirement	50,000	50,000	50,000	0.00%
Interest	11,280	10,105	8,930	-11.63%
Sales Tax Bonds - Series 2017				
Principal retirement	195,000	200,000	210,000	5.00%
Interest	69,554	65,121	60,575	-6.98%
Sales Tax Bonds - Series 2018 Municipal Complex				
Principal retirement	255,000	250,000	255,000	0.00%
Interest	268,575	261,000	257,250	0.00%
Professional fees/bank charges	8,204	1,478	-	-100.00%
Total expenditures	<u>3,613,595</u>	<u>3,843,926</u>	<u>3,298,573</u>	<u>-14.19%</u>
Deficiency of revenues over expenditures	<u>(3,588,155)</u>	<u>(3,826,313)</u>	<u>(3,278,573)</u>	<u>-14.32%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**DEBT SERVICE FUND BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020	2021	2022	
	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	
<b>Other financing sources:</b>				
Proceeds from issuance of bonds	-	10,000,000	-	-100.00%
Premium on bond refunding	-	1,852,849	-	-100.00%
Payment to Escrow Agent	-	(6,489,853)	-	-100.00%
Transfers from 1968 Sales Tax Fund	1,442,583	1,471,633	1,588,853	7.97%
Transfers from 1981 Sales Tax Fund (Mun Cmplx)	157,132	171,380	169,475	100.00%
Transfers from 1999 Sales Tax Fund	94,006	88,434	88,665	100.00%
Transfers from Recreational Sales Tax Fund	1,194,598	1,200,050	1,192,754	-0.61%
Transfers from General Fund (Mun Cmplx portion)	543,484	343,194	338,950	-1.24%
Transfers from General Fund (from ad valorem taxes)	243,710	227,366	-	-100.00%
Transfer to Capital Projects Fund	-	(4,661,181)	-	-100.00%
<b>Total other financing sources</b>	<u>3,675,513</u>	<u>4,203,872</u>	<u>3,378,697</u>	<u>-19.63%</u>
<b>Net change in fund balance</b>	<u>87,358</u>	<u>377,559</u>	<u>100,124</u>	<u>-73.48%</u>
Fund balance, beginning	<u>2,992,450</u>	<u>3,079,808</u>	<u>3,457,367</u>	
Fund balance, ending	<u>\$3,079,808</u>	<u>\$ 3,457,367</u>	<u>\$ 3,557,491</u>	



**CITY OF YOUNGVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND - STREET IMPROVEMENTS**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	
<b>Revenues:</b>				
Intergovernmental -				
Federal grant revenue - detention pond	\$ -	\$ 375,000	\$ 1,625,000	333.33%
State grant - Department of Transportation and Development	-	-	1,925,000	100.00%
State grant - FHWA Trails grant	-	-	100,000	100.00%
Interest	17,764	219	15,000	6749.32%
<b>Total revenues</b>	<u>17,764</u>	<u>375,219</u>	<u>3,665,000</u>	<u>876.76%</u>
<b>Expenditures:</b>				
Current - general government				
Professional fees	48,932	-	-	0.00%
Capital outlay -				
Streets and drainage:				
Savoy/ CMP Roundabout	171,422	350,000	2,459,980	602.85%
Road improvement projects	-	-	1,851,201	100.00%
Chemin Metairie/Detente roundabout	1,873,254	712,000	-	-100.00%
CMP/Détente roundabout center design	-	-	150,000	100.00%
Foster Park sidewalk project	-	-	170,000	100.00%
Hwy 89 improvements	-	-	1,575,000	100.00%
Fortune Road extension	-	-	350,000	100.00%
Drainage improvements	-	-	500,000	100.00%
Road overlays Areas A and B	643,962	-	-	0.00%
Road overlays Area C (Cedar Hills)	-	363,828	-	100.00%
Land for retention ponds	-	112,632	-	-100.00%
Iberia Street sidewalk project	-	324,103	-	-100.00%
Almonaster drainage project	-	88,308	-	-100.00%
Copperfield sidewalk project	-	85,271	-	-100.00%
Regional drainage detention pond project 25% 2.5	-	375,000	1,625,000	333.33%
Sidewalk and bridge projects	12,753	-	-	0.00%
<b>Total capital outlay</b>	<u>2,701,391</u>	<u>2,411,142</u>	<u>8,681,181</u>	<u>260.04%</u>
<b>Total expenditures</b>	<u>2,750,323</u>	<u>2,411,142</u>	<u>8,681,181</u>	<u>260.04%</u>
<b>Deficiency of revenues over expenditures</b>	<u>(2,732,559)</u>	<u>(2,035,923)</u>	<u>(5,016,181)</u>	<u>146.38%</u>
<b>Other financing sources (uses):</b>				
Transfer from 1968 Sales Tax Fund	1,199,425	1,318,158	1,000,000	100.00%
Transfer from General Fund	41,484	-	-	0.00%
Transfer from Utility Fund	340,000	-	-	0.00%
Transfer from Debt Service Fund	-	4,661,181	-	-
Transfer to General Fund	-	-	-	-
Transfer to Municipal Complex Fund	-	(10,476)	-	0.00%
<b>Total other financing sources (uses)</b>	<u>1,580,909</u>	<u>5,968,863</u>	<u>1,000,000</u>	<u>-83.25%</u>
<b>Net change in fund balance</b>	<u>(1,151,650)</u>	<u>3,932,940</u>	<u>(4,016,181)</u>	<u>-202.12%</u>
<b>Fund balance, beginning</b>	<u>1,258,212</u>	<u>106,562</u>	<u>4,039,502</u>	
<b>Fund balance, ending</b>	<u>\$ 106,562</u>	<u>\$ 4,039,502</u>	<u>\$ 23,321</u>	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND - MUNICIPAL COMPLEX**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	
<b>Revenues:</b>				
Interest	\$ 103,453	\$ 26,283	\$ 25,000	-4.88%
<b>Expenditures:</b>				
Capital outlay - Municipal Complex -				
Engineering and architect	-	244,113	200,000	-18.07%
Construction	208,713	-	5,800,000	100.00%
Total capital outlay	208,713	244,113	6,000,000	
Deficiency of revenues over expenditures	(105,260)	(217,830)	(5,975,000)	2642.96%
<b>Other financing uses ;</b>				
Transfer to Street Imp. Capital Projects Fund	-	-	-	100.00%
Total other financing sources	-	-	-	100.00%
Net change in fund balance	(105,260)	(217,830)	(5,975,000)	2642.96%
Fund balance, beginning	7,180,599	7,075,339	6,857,509	
Fund balance, ending	\$ 7,075,339	\$ 6,857,509	\$ 882,509	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**ARP CAPITAL PROJECTS**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020 Actual	2021 Estimated	2022 Budget	
<b>Revenues:</b>				
Federal grant - American Rescue Plan	\$ -	\$ -	\$1,500,000	100.00%
<b>Expenditures:</b>				
Utility fund capital outlay - Laf/Church Sewer Upgrades	-	-	1,500,000	100.00%
Excess of revenues over expenditures	-	-	-	<u>0.00%</u>
Fund balance, beginning	-	-	-	
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND BUDGET**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	
<b>Revenues:</b>				
Charges for services -				
Water	\$ 2,815,583	\$ 2,863,917	\$ 3,018,569	5.40%
Sewer service charges	1,940,352	1,940,641	2,045,436	5.40%
Garbage charges	1,470,806	1,499,393	1,553,400	3.60%
Water/sewer installations	435,050	669,556	690,293	3.10%
Miscellaneous	<u>74,728</u>	<u>4,149</u>	<u>5,000</u>	<u>20.51%</u>
Total revenues	<u>6,736,519</u>	<u>6,977,656</u>	<u>7,312,697</u>	<u>4.80%</u>
<b>Expenses:</b>				
Salaries	501,407	724,553	817,010	12.76%
Payroll taxes	38,233	54,831	62,495	13.98%
Retirement	25,012	36,236	37,600	3.76%
Group insurance	71,991	96,894	104,332	7.68%
Utilities	133,347	128,944	132,537	2.79%
Water purchases	1,109,370	1,216,972	1,254,281	3.07%
Maintenance and repairs	360,776	525,168	561,623	6.94%
Contract maintenance fees	162,946	235,272	242,680	3.15%
Supplies, parts & chemicals	71,898	164,784	170,578	3.52%
Office expense	51,220	78,920	81,063	2.71%
Credit card fees	60,653	126,077	122,000	-3.23%
Garbage collection expense	1,157,265	1,255,500	1,394,400	11.06%
Depreciation expense	923,596	935,000	956,050	2.25%
Professional fees	88,805	84,150	86,675	3.00%
Engineering fees	124,423	153,527	136,033	-11.39%
General insurance	77,129	79,600	81,988	3.00%
Tests	25,170	44,799	45,643	1.88%
Miscellaneous	<u>26,986</u>	<u>16,968</u>	<u>17,302</u>	<u>1.97%</u>
Total expenses	<u>5,010,227</u>	<u>5,958,195</u>	<u>6,304,289</u>	<u>5.81%</u>
Operating income (loss)	<u>1,726,292</u>	<u>1,019,461</u>	<u>1,008,409</u>	<u>-1.08%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020	2021	2022	
	ACTUAL	ESTIMATED	BUDGET	Change
Nonoperating revenues (expenses):				
Ad valorem taxes (3 mills)	469,316	463,585	472,857	2.00%
Interest income	4,030	380	384	1.05%
Loss on sale of capital assets	(8,341)	-	-	0.00%
Interest expense	(25,854)	(40,028)	(82,031)	104.93%
Total nonoperating revenues (expenses)	<u>439,151</u>	<u>423,937</u>	<u>391,210</u>	<u>-7.72%</u>
Income before other financing sources (uses) and capital contributions	<u>2,165,443</u>	<u>1,443,398</u>	<u>1,399,619</u>	<u>-3.03%</u>
Other financing sources (uses):				
Transfer from 1999 Sales Tax Fund	624,862	1,741,396	910,742	-47.70%
Transfer to Sports Complex Fund	(320,000)	-	-	0.00%
Transfer to Capital Project Funds	(340,000)	-	-	100.00%
Transfer to General Fund	(1,100,000)	(500,000)	(1,150,000)	100.00%
Total other financing sources (uses)	<u>(1,135,138)</u>	<u>1,241,396</u>	<u>(239,258)</u>	<u>-119.27%</u>
Capital contributions	<u>13,200</u>	<u>144,310</u>	<u>-</u>	<u>100.00%</u>
Change in net position	1,043,505	2,829,104	1,160,361	<u>-58.98%</u>
Fund equity, beginning	<u>22,232,752</u>	<u>23,276,257</u>	<u>26,105,361</u>	
Fund equity, ending	<u>\$23,276,257</u>	<u>\$26,105,361</u>	<u>\$27,265,722</u>	

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND DEPARTMENTAL BUDGET**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			WATER DEPT			SEWER DEPT			SANITATION DEPT		
	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022
	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET
<b>Revenues:</b>												
Charges for services -												
Water	\$ 2,815,583	\$ 2,863,917	\$ 3,018,569	\$ 2,815,583	\$ 2,863,917	\$ 3,018,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer service charges	1,940,352	1,940,641	2,045,436	-	-	-	1,940,352	1,940,641	2,045,436	-	-	-
Garbage charges	1,470,806	1,499,393	1,553,400	-	-	-	-	-	-	1,470,806	1,499,393	1,553,400
Water/sewer installations	435,050	669,556	690,293	309,750	470,037	480,000	125,300	199,519	210,293	-	-	-
Miscellaneous	74,728	4,149	5,000	32,669	4,001	3,000	24,005	148	1,000	18,054	-	1,000
Total revenues	6,736,519	6,977,656	7,312,697	3,158,002	3,337,955	3,501,569	2,089,657	2,140,308	2,256,729	1,488,860	1,499,393	1,554,400
<b>Expenses:</b>												
Salaries	501,407	724,553	817,010	287,849	306,752	351,315	146,360	348,088	393,891	67,198	69,713	71,804
Payroll taxes	38,233	54,831	62,495	21,944	23,339	26,875	11,497	26,561	30,130	4,792	4,931	5,490
Retirement	25,012	36,236	37,600	14,443	15,337	15,850	7,209	17,592	18,250	3,360	3,307	3,500
Group insurance	71,991	96,894	104,332	38,136	40,005	45,736	20,854	44,601	45,939	13,001	12,288	12,657
Utilities and telephone	133,347	128,944	132,537	18,384	18,300	18,574	114,963	110,644	113,963	-	-	-
Water purchases	1,109,370	1,216,972	1,254,281	1,109,370	1,216,972	1,254,281	-	-	-	-	-	-
Maintenance and repairs	360,776	525,168	561,623	220,690	315,231	341,238	140,086	209,937	220,385	-	-	-
Contract maintenance fees	162,946	235,272	242,680	31,061	60,265	62,423	131,885	175,007	180,257	-	-	-
Supplies, parts & chemicals	71,898	164,784	170,578	40,228	150,767	156,140	26,308	14,017	14,438	5,362	-	-
Office expense	51,220	78,920	81,063	46,405	47,741	48,948	4,815	31,179	32,114	-	-	-
Credit card fees	60,653	126,077	122,000	20,029	46,528	45,000	40,624	79,549	77,000	-	-	-
Garbage collection expense	1,157,265	1,255,500	1,394,400	-	-	-	-	-	-	1,157,265	1,255,500	1,394,400
Depreciation expense	923,596	935,000	956,050	403,302	395,000	404,850	520,294	540,000	551,200	-	-	-
Professional fees	88,805	84,150	86,675	47,162	44,293	45,622	41,365	39,857	41,053	278	-	-
Engineering fees	124,423	153,527	136,033	51,940	80,324	72,734	72,483	73,203	63,299	-	-	-
General insurance	77,129	79,600	81,988	53,194	54,850	56,496	23,935	24,750	25,493	-	-	-
Tests	25,170	44,799	45,643	-	15,500	15,965	25,170	29,299	29,678	-	-	-
Miscellaneous	26,986	16,968	17,302	26,986	10,928	11,506	-	6,000	5,755	-	40	41
Total expenses	5,010,227	5,958,195	6,304,289	2,431,123	2,842,132	2,973,552	1,327,848	1,770,284	1,842,844	1,251,256	1,345,779	1,487,892
Operating income	\$ 1,726,292	\$ 1,019,461	\$ 1,008,409	\$ 726,879	\$ 495,823	\$ 528,017	\$ 761,809	\$ 370,024	\$ 413,884	\$ 237,604	\$ 153,614	\$ 66,508

**CITY OF YOUNGSVILLE, LOUISIANA**  
**YOUNGSVILLE SPORTS COMPLEX BUDGET**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	
<b>Revenues</b>				
Sponsorships	\$ 214,179	\$ 258,238	\$ 262,000	1.46%
Recreation sponsorships	6,175	35,045	36,096	3.00%
Recreation program fees	19,150	-	-	0.00%
Tournament fees	145,612	167,729	170,000	1.35%
League fees	235,253	263,740	268,000	1.62%
Gate fees	93,267	10,226	70,000	584.53%
Concession fees	58,081	61,492	65,500	6.52%
Tennis Court fees	1,431	1,053	1,200	13.96%
Commissions	28,727	3,572	13,200	269.54%
Security reimbursement	35,055	70,621	72,600	2.80%
Rental Fees	27,388	38,206	40,100	4.96%
Miscellaneous	6,100	31,647	31,304	-1.08%
Total revenues	<u>870,418</u>	<u>941,569</u>	<u>1,030,000</u>	<u>9.39%</u>
<b>Expenditures</b>				
Salaries	438,507	498,612	513,571	3.00%
Security salaries	87,738	117,329	139,948	19.28%
Payroll taxes and retirement	60,978	73,941	77,860	5.30%
Group insurance	75,077	95,176	101,231	6.36%
Advertising	2,064	4,313	4,442	2.99%
Auto allowance	12,000	12,000	12,000	0.00%
Awards	107	-	-	0.00%
Bad debts	37,578	-	-	0.00%
Bank and credit card charges	8,944	12,500	12,875	3.00%
Commissions	20,733	31,905	32,862	3.00%
Computer expense	21,183	17,785	18,319	3.00%
Contract labor:				
Maintenance	71,778	59,584	61,372	3.00%
Recreation	34,121	52,243	53,810	3.00%
Tennis	42,000	42,000	42,000	0.00%
Other	30,235	-	-	0.00%
Contract services	107,961	162,556	167,433	3.00%
Depreciation expense	926,354	910,000	937,300	3.00%
Garbage collection	25,597	38,915	40,082	3.00%
Gas and repairs	11,089	7,592	7,820	3.00%
Insurance	139,008	142,000	146,260	3.00%
League expense	38,687	147,152	151,566	3.00%
League officials	69,423	105,407	108,570	3.00%
Legal and professional	13,728	21,017	21,648	3.00%
Miscellaneous	5,184	360	371	3.06%
Office supplies and expense	10,002	16,913	17,420	3.00%
Repairs and maintenance	122,341	148,351	177,802	19.85%
Sponsorship signs	45,021	24,229	24,955	3.00%
Beach volleyball expense	-	64,017	65,937	3.00%
Sporting goods	20,385	34,087	35,109	3.00%
Supplies	75,860	92,899	107,686	15.92%
Telephone and utilities	111,764	127,072	130,885	3.00%
Tools and equipment	16,065	9,315	9,594	3.00%
Tournament fees	238,415	8,877	9,143	3.00%
Training and screening	1,090	1,015	1,045	2.96%
Turf maintenance	54,095	73,903	76,120	3.00%
Umpire meals	2,756	-	-	0.00%
Uniforms	3,884	3,993	4,113	3.01%
Total expenses	<u>2,981,752</u>	<u>3,157,057</u>	<u>3,311,149</u>	<u>4.88%</u>
Operating loss	<u>(2,111,334)</u>	<u>(2,215,488)</u>	<u>(2,281,149)</u>	<u>2.96%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**YOUNGSVILLE SPORTS COMPLEX BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Year Ended June 30,			%
	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	
Nonoperating revenues (expenses):				
Loss on disposal of assets	-	-	-	0.00%
Income (loss) before other financing sources (uses) and capital contributions	<u>(2,111,334)</u>	<u>(2,215,488)</u>	<u>(2,281,149)</u>	<u>97.12%</u>
Other financing sources:				
Transfer from General	-	15,345	-	-100.00%
Transfer from Street Imp and Construction Fund	-	10,476	-	-100.00%
Transfer from Rec. Facilities Sales Tax Fund (Oper.)	842,307	670,334	-	-100.00%
Transfer from Rec. Facilities Sales Tax Fund (Cap.)	1,261,425	1,642,784	2,558,334	55.73%
Transfer from Utility Fund	<u>320,000</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total other financing sources	<u>2,423,732</u>	<u>2,338,939</u>	<u>2,558,334</u>	<u>91.42%</u>
Capital contributions	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>100.00%</u>
Change in net position	312,398	123,451	527,185	<u>327.04%</u>
Fund equity, beginning	<u>22,322,816</u>	<u>22,635,214</u>	<u>22,758,665</u>	
Fund equity, ending	<u>\$ 22,635,214</u>	<u>\$ 22,758,665</u>	<u>\$ 23,285,850</u>	



## ESTIMATING SCHEDULES FOR AMENDED BUDGET

**CITY OF YOUNGVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Original Budget	Year Ended June 30,			% Change
		9 months Actual	3 months Estimated	2021 Estimated	
<b>Revenues:</b>					
<b>Taxes -</b>					
Ad valorem	\$ 1,323,850	\$ 1,340,246	\$ -	\$ 1,340,246	1.24%
Rededication from 1981 Sales Tax Fund	1,410,480	1,356,506	509,041	1,865,547	32.26%
Hotel/motel sales tax	3,050	18,539	6,180	24,719	710.46%
Franchise- electric	570,760	412,004	151,335	563,339	-1.30%
Franchise- gas	102,050	33,008	11,003	44,011	-56.87%
Franchise- cable	74,000	51,023	17,008	68,031	-8.07%
<b>Total taxes</b>	<b>3,484,190</b>	<b>3,211,326</b>	<b>694,567</b>	<b>3,905,893</b>	<b>12.10%</b>
<b>Licenses and permits:</b>					
Occupational licenses	10,300	7,500	2,500	10,000	-2.91%
Insurance occupational licenses	162,250	79,247	26,416	105,663	-34.88%
Codes and permits revenue	657,235	561,527	187,176	748,703	13.92%
<b>Total licenses and permits</b>	<b>829,785</b>	<b>648,274</b>	<b>216,092</b>	<b>864,366</b>	<b>4.17%</b>
<b>Intergovernmental:</b>					
<b>Federal-</b>					
FEMA	-	429,362	-	429,362	100.00%
<b>State of Louisiana -</b>					
Beer taxes	6,045	11,100	3,700	14,800	144.83%
State grants	-	-	-	-	100.00%
<b>Total intergovernmental</b>	<b>6,045</b>	<b>440,462</b>	<b>3,700</b>	<b>444,162</b>	<b>7247.59%</b>
<b>Fines and forfeits</b>					
Fines and court costs	105,485	123,172	41,057	164,229	55.69%
<b>Miscellaneous:</b>					
Culture and recreation	24,260	-	-	-	-100.00%
Insurance proceeds	-	119,470	-	119,470	100.00%
Interest	-	1,169	390	1,559	100.00%
Rental income	4,950	3,600	1,200	4,800	0.00%
Other sources	14,360	91,311	5,500	96,811	574.17%
<b>Total miscellaneous</b>	<b>43,570</b>	<b>215,550</b>	<b>7,090</b>	<b>222,640</b>	<b>410.99%</b>
<b>Total revenues</b>	<b>\$ 4,469,075</b>	<b>\$ 4,638,784</b>	<b>\$ 962,506</b>	<b>\$ 5,601,290</b>	<b>25.33%</b>

**CITY OF YOUNGVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2021**

Expenditures:	Original Budget	Year Ended June 30,			% Change
		9 months Actual	3 months Estimated	2021 Estimated	
<b>General government and administrative:</b>					
Compensation - mayor and council	\$ 144,500	\$ 110,244	\$ 36,748	\$ 146,992	1.72%
Other salaries	123,585	155,503	51,834	207,337	67.77%
Payroll taxes and retirement	38,500	34,303	11,434	45,737	18.80%
Group insurance	18,836	16,320	5,440	21,760	15.52%
Utilities and telephone	31,200	30,157	10,052	40,209	28.88%
Mayor's expense	13,700	10,198	3,399	13,597	-0.75%
Auto allowance	12,000	12,000	4,000	16,000	33.33%
Advertising	18,900	9,416	3,139	12,555	-33.57%
Bank and credit card fees	350	731	244	975	178.57%
Repairs and maintenance	8,750	2,168	723	2,891	-66.96%
Dues and publications	14,420	4,416	1,472	5,888	-59.17%
Professional fees	90,000	95,427	31,809	127,236	41.37%
General insurance	67,000	-	67,000	67,000	0.00%
Office supplies	17,000	17,888	5,963	23,851	40.30%
Computer expense	5,285	478	159	637	-87.95%
Janitorial expense	7,000	6,146	2,049	8,195	17.07%
Convention expense	8,000	1,168	389	1,557	-80.54%
Community relations	39,700	31,269	10,423	41,692	5.02%
Uniform expense	2,120	1,860	340	2,200	3.77%
Engineering fees	150,000	85,519	28,506	114,025	-23.98%
Contract services	72,500	68,180	4,000	72,180	-0.44%
Annexation	14,500	23,048	7,683	30,731	111.94%
Mardi Gras expense	68,000	-	-	-	-100.00%
Collection expense	17,550	8,932	5,377	14,309	100.00%
Miscellaneous	1,720	-	4,750	4,750	176.16%
<b>Total administrative</b>	<b>985,116</b>	<b>725,371</b>	<b>296,933</b>	<b>1,022,304</b>	<b>3.77%</b>
<b>Code Enforcement</b>					
Salaries and wages	-	16,875	18,525	35,400	100.00%
Payroll taxes and retirement	-	2,147	716	2,863	100.00%
Group insurance	-	2,609	870	3,479	100.00%
Inspection fees	354,395	213,362	71,121	284,483	-19.73%
	<u>354,395</u>	<u>234,993</u>	<u>91,232</u>	<u>326,225</u>	<u>280.27%</u>
<b>Magistrate court -</b>					
Legal fees/other salaries	7,050	5,785	1,928	7,713	9.40%
Payroll taxes and retirement	870	685	228	913	4.94%
Court supplies	33,260	41,673	13,891	55,564	67.06%
<b>Total magistrate court</b>	<b>41,180</b>	<b>48,143</b>	<b>16,047</b>	<b>64,190</b>	<b>55.88%</b>
<b>Total general government</b>	<b>1,380,691</b>	<b>1,008,507</b>	<b>404,212</b>	<b>1,412,719</b>	<b>2.32%</b>
<b>Fire-</b>					
Appropriation (from ad valorem tax)	1,022,700	752,897	13,000	765,897	-25.11%
Appropriation (from General Fund)	500,000	100,000	400,000	500,000	0.00%
Professional fees	20,000	4,115	15,000	19,115	100.00%
Repairs and maintenance	500	5,509	-	5,509	100.00%
<b>Total fire</b>	<b>1,543,200</b>	<b>862,521</b>	<b>428,000</b>	<b>1,290,521</b>	<b>-16.37%</b>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Original Budget	Year Ended June 30,			% Change
		9 months Actual	3 months Estimated	2021 Estimated	
<b>Streets and drainage-</b>					
Salaries	226,820	224,526	74,842	299,368	31.98%
Group insurance	45,200	40,490	13,497	53,987	19.44%
General insurance	21,500	751	21,000	21,751	1.17%
Payroll taxes/retirement	37,600	28,230	9,410	37,640	0.11%
Supplies, materials, and repairs	320,350	309,638	79,627	389,265	21.51%
Equipment rental	90,620	132,453	32,318	164,771	81.83%
Auto and truck expense	86,850	50,400	16,800	67,200	-22.63%
Street lighting	115,000	91,653	30,551	122,204	6.26%
Engineering fees	80,000	251,359	83,786	335,145	318.93%
Uniform expense	6,500	9,161	3,054	12,215	87.92%
Office supplies	5,400	4,509	1,503	6,012	11.33%
Miscellaneous	2,600	3,610	1,203	4,813	85.12%
Telephone and utilities	17,350	7,367	2,456	9,823	-43.38%
Professional fees	8,190	39,172	13,057	52,229	537.72%
Disaster cleanup	250,000	217,723	-	217,723	-12.91%
Contract services	138,000	92,239	30,746	122,985	-10.88%
<b>Total highway and streets</b>	<u>1,451,980</u>	<u>1,503,281</u>	<u>413,850</u>	<u>1,917,131</u>	<u>32.04%</u>
<b>Debt service</b>					
Principal	18,200	4,592	57,965	62,557	100.00%
Interest	-	-	16,654	16,654	0.00%
<b>Total debt service</b>	<u>18,200</u>	<u>4,592</u>	<u>74,619</u>	<u>79,211</u>	<u>100.00%</u>
<b>Capital outlay</b>					
<b>General Government</b>					
Equipment	-	14,814	-	14,814	100.00%
<b>Public safety:</b>					
Fire protection - fire truck	-	-	512,434	512,434	100.00%
<b>Streets and drainage-</b>					
Equipment	92,300	159,438	53,146	212,584	130.32%
Dump truck	86,130	-	-	-	100.00%
Truck	29,275	-	-	-	100.00%
<b>Total capital outlay</b>	<u>207,705</u>	<u>174,252</u>	<u>565,580</u>	<u>739,832</u>	<u>256.19%</u>
<b>Total expenditures</b>	<u>4,601,776</u>	<u>3,553,153</u>	<u>1,886,261</u>	<u>5,439,414</u>	<u>18.20%</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(132,701)</u>	<u>1,085,631</u>	<u>(923,755)</u>	<u>161,876</u>	<u>-221.99%</u>
<b>Other financing sources (uses):</b>					
Proceeds from capital lease	-	-	512,434	512,434	100.00%
Transfers from 1968 S. T. Fund	200,000	170,328	292,082	462,410	100.00%
Transfers from 1981 S. T. Fund	-	69,431	6,544	75,975	100.00%
Transfer from Utility Fund	1,000,000	400,000	100,000	500,000	100.00%
Transfers to 1981 S. T. Fund	(1,100,000)	(560,000)	(365,000)	(925,000)	-15.91%
Transfer to Sports Complex	-	(15,345)	-	(15,345)	100.00%
Transfer to Debt Service Fund (Mun complex fi	(511,000)	(257,819)	(85,375)	(343,194)	-32.84%
Transfer to Debt Service Fund (from ad valorem	(248,468)	(185,955)	(41,411)	(227,366)	-8.49%
<b>Total other financing sources (uses)</b>	<u>(659,468)</u>	<u>(379,360)</u>	<u>419,274</u>	<u>39,914</u>	<u>-106.05%</u>
<b>Net change in fund balance</b>	<u>\$ (792,169)</u>	<u>\$ 706,271</u>	<u>\$ (504,481)</u>	<u>\$ 201,790</u>	<u>-125.47%</u>

CITY OF YOUNGSVILLE, LOUISIANA  
 SALES TAX FUND BUDGET  
 ESTIMATING SCHEDULES FOR AMENDED BUDGET  
 YEAR ENDED JUNE 30, 2021

	Fund 20			Fund 21			Fund 22			Fund 23			TOTALS - Sales Tax Funds			%	Change																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	Roads			Sewer			Police			Sports Complex			1% Recreational Facility Sales Tax																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
	1968	1% Sales	Tax Fund	1999	1/2 % Sales	Tax Fund	1981	1/2 % Sales	Tax Fund	9 Months	3 Months	2021	9 Months	3 Months	2021			9 Months	3 Months	2021																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
	Actual	Estimated	Estimated	Actual	Estimated	Estimated	Actual	Estimated	Estimated	Actual	Estimated	Estimated	Actual	Estimated	Estimated			Actual	Estimated	Estimated																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Revenues:																				Sales tax revenues-1%	\$ 2,713,011	\$ 1,018,083	\$ 3,731,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,713,011	\$ 1,018,083	\$ 3,731,094	\$ 5,592,000	\$ 2,713,012	\$ 2,036,166	\$ 7,462,188	31.44%	Sales tax revenues-1/2%	-	-	-	1,356,506	509,041	1,865,547	1,356,506	509,041	1,865,547	-	-	-	-	-	-	2,796,000	1,78,616	1,018,082	3,731,094	33.44%	State funding - supplemental pay Lafayette Parish School Board	-	-	-	-	-	-	178,616	178,616	-	-	-	178,616	-	-	-	167,330	178,616	-	178,616	33.44%	LACE - fines and court costs	-	-	-	-	-	-	198,352	264,469	-	-	-	198,352	-	-	-	262,500	66,117	188,211	264,469	6.74%	Accident reports	-	-	-	-	-	-	564,633	188,211	752,844	-	-	564,633	-	-	-	550,000	188,211	188,211	752,844	36.88%	Donations	-	-	-	-	-	-	2,742	914	3,656	-	-	2,742	-	-	-	-	2,742	914	3,656	100.00%	Interest income	103	34	137	1,191	1,597	2,788	1,275	425	1,700	-	-	1,275	-	-	-	3,179	2,259	425	1,700	100.00%	Litigation proceeds	-	-	-	-	-	-	(430)	430	-	-	-	(430)	-	-	-	19,625	(430)	1,700,430	1,700,000	\$352.42%	<b>Total revenues</b>	<b>2,713,114</b>	<b>2,718,117</b>	<b>5,431,231</b>	<b>1,557,697</b>	<b>510,638</b>	<b>1,868,335</b>	<b>2,123,322</b>	<b>943,835</b>	<b>3,067,157</b>	<b>2,714,653</b>	<b>1,018,630</b>	<b>3,733,283</b>	<b>9,387,455</b>	<b>8,908,786</b>	<b>5,191,220</b>	<b>14,100,006</b>	<b>14,100,006</b>	<b>14,100,006</b>	<b>14,100,006</b>	<b>50.20%</b>	Expenditures:																					General government	24,684	13,228	37,912	13,182	6,794	19,976	8,932	14,877	23,809	22,145	12,382	34,527	110,600	68,943	47,281	116,224	116,224	47,281	116,224	5.09%	Police	-	-	-	-	-	-	2,401,372	1,090,931	3,492,303	-	-	-	3,281,150	2,401,372	1,090,931	3,492,303	3,492,303	1,090,931	3,492,303	6.44%	Debt service	27,554	9,184	36,738	4,592	13,777	18,369	54,122	26,273	80,395	1,263	420	1,683	119,206	87,531	49,654	137,185	137,185	49,654	137,185	15.08%	Capital outlay	-	-	-	-	-	-	22,353	5,000	27,353	-	-	-	-	22,353	5,000	27,353	27,353	5,000	27,353	100.00%	<b>Total expenditures</b>	<b>52,238</b>	<b>22,412</b>	<b>74,650</b>	<b>17,774</b>	<b>20,571</b>	<b>38,345</b>	<b>2,486,779</b>	<b>1,137,081</b>	<b>3,623,860</b>	<b>23,408</b>	<b>12,802</b>	<b>36,210</b>	<b>3,510,956</b>	<b>2,580,199</b>	<b>1,192,866</b>	<b>3,773,065</b>	<b>3,773,065</b>	<b>1,192,866</b>	<b>3,773,065</b>	<b>7.47%</b>	<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,660,876</b>	<b>2,695,705</b>	<b>5,356,581</b>	<b>1,339,923</b>	<b>490,067</b>	<b>1,829,990</b>	<b>(363,457)</b>	<b>(193,246)</b>	<b>(556,703)</b>	<b>2,691,245</b>	<b>1,005,828</b>	<b>3,697,073</b>	<b>5,876,499</b>	<b>6,328,587</b>	<b>3,998,354</b>	<b>10,326,941</b>	<b>10,326,941</b>	<b>3,998,354</b>	<b>10,326,941</b>	<b>75.73%</b>	Other financing sources (uses):																					Transfers to Debt Service Fund	(1,167,397)	(304,236)	(1,471,633)	(66,323)	(22,109)	(88,434)	(128,910)	(42,470)	(171,380)	(899,356)	(300,694)	(1,200,050)	(2,864,467)	(2,261,988)	(669,509)	(2,931,497)	(2,931,497)	(669,509)	(2,931,497)	2.34%	Transfers to General Fund	(170,378)	(292,082)	(462,410)	-	-	-	(69,431)	(6,544)	(75,975)	-	-	-	(200,000)	(239,759)	(298,626)	(538,385)	(538,385)	(298,626)	(538,385)	169.19%	Transfers to Capital Proj Fund	(318,158)	(1,060,000)	(1,318,158)	-	-	-	-	-	-	-	-	-	(1,601,150)	(318,158)	(1,000,000)	(1,318,158)	(1,318,158)	(1,000,000)	(1,318,158)	100.00%	Transfers from General Fund	-	-	-	-	-	-	560,000	365,000	925,000	-	-	-	1,100,000	560,000	365,000	925,000	925,000	365,000	925,000	-15.91%	Transfer to Utility Fund	-	-	-	(1,660,219)	(81,177)	(1,741,396)	-	-	-	-	-	-	(1,663,864)	(1,660,219)	(81,177)	(1,741,396)	(1,741,396)	(81,177)	(1,741,396)	4.66%	Transfer to Sports Complex Fund (Oper.)	-	-	-	-	-	-	-	-	-	(570,000)	(100,334)	(670,334)	(500,000)	(570,000)	(100,334)	(670,334)	(100,334)	(670,334)	100.00%	Transfer to Sports Complex Fund (Cap.)	-	-	-	-	-	-	-	-	-	(1,400,369)	(242,415)	(1,642,784)	(2,107,988)	(1,400,369)	(242,415)	(1,642,784)	(1,400,369)	(242,415)	(1,642,784)	-22.07%	<b>Total other financing sources (uses)</b>	<b>(1,655,883)</b>	<b>(1,596,318)</b>	<b>(3,232,201)</b>	<b>(1,726,544)</b>	<b>(103,286)</b>	<b>(1,829,830)</b>	<b>361,659</b>	<b>315,986</b>	<b>677,645</b>	<b>(2,869,725)</b>	<b>(643,443)</b>	<b>(3,513,168)</b>	<b>(7,837,469)</b>	<b>(5,890,493)</b>	<b>(2,027,061)</b>	<b>(7,917,554)</b>	<b>(7,917,554)</b>	<b>(2,027,061)</b>	<b>(7,917,554)</b>	<b>1.02%</b>	<b>Net change in fund balances</b>	<b>\$ 1,004,993</b>	<b>\$ 1,099,387</b>	<b>\$ 2,104,380</b>	<b>\$ (386,621)</b>	<b>\$ 386,781</b>	<b>\$ 160</b>	<b>\$ (1,798)</b>	<b>\$ 122,740</b>	<b>\$ 120,942</b>	<b>\$ (178,480)</b>	<b>\$ 362,385</b>	<b>\$ 183,905</b>	<b>\$ (1,960,970)</b>	<b>\$ 438,094</b>	<b>\$ 1,971,293</b>	<b>\$ 2,409,387</b>	<b>\$ 2,409,387</b>	<b>\$ 438,094</b>	<b>\$ 2,409,387</b>	<b>-22.87%</b>
Sales tax revenues-1%	\$ 2,713,011	\$ 1,018,083	\$ 3,731,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,713,011	\$ 1,018,083	\$ 3,731,094	\$ 5,592,000	\$ 2,713,012	\$ 2,036,166	\$ 7,462,188	31.44%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Sales tax revenues-1/2%	-	-	-	1,356,506	509,041	1,865,547	1,356,506	509,041	1,865,547	-	-	-	-	-	-	2,796,000	1,78,616	1,018,082	3,731,094	33.44%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
State funding - supplemental pay Lafayette Parish School Board	-	-	-	-	-	-	178,616	178,616	-	-	-	178,616	-	-	-	167,330	178,616	-	178,616	33.44%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
LACE - fines and court costs	-	-	-	-	-	-	198,352	264,469	-	-	-	198,352	-	-	-	262,500	66,117	188,211	264,469	6.74%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Accident reports	-	-	-	-	-	-	564,633	188,211	752,844	-	-	564,633	-	-	-	550,000	188,211	188,211	752,844	36.88%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Donations	-	-	-	-	-	-	2,742	914	3,656	-	-	2,742	-	-	-	-	2,742	914	3,656	100.00%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Interest income	103	34	137	1,191	1,597	2,788	1,275	425	1,700	-	-	1,275	-	-	-	3,179	2,259	425	1,700	100.00%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Litigation proceeds	-	-	-	-	-	-	(430)	430	-	-	-	(430)	-	-	-	19,625	(430)	1,700,430	1,700,000	\$352.42%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
<b>Total revenues</b>	<b>2,713,114</b>	<b>2,718,117</b>	<b>5,431,231</b>	<b>1,557,697</b>	<b>510,638</b>	<b>1,868,335</b>	<b>2,123,322</b>	<b>943,835</b>	<b>3,067,157</b>	<b>2,714,653</b>	<b>1,018,630</b>	<b>3,733,283</b>	<b>9,387,455</b>	<b>8,908,786</b>	<b>5,191,220</b>	<b>14,100,006</b>	<b>14,100,006</b>	<b>14,100,006</b>	<b>14,100,006</b>	<b>50.20%</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Expenditures:																					General government	24,684	13,228	37,912	13,182	6,794	19,976	8,932	14,877	23,809	22,145	12,382	34,527	110,600	68,943	47,281	116,224	116,224	47,281	116,224	5.09%	Police	-	-	-	-	-	-	2,401,372	1,090,931	3,492,303	-	-	-	3,281,150	2,401,372	1,090,931	3,492,303	3,492,303	1,090,931	3,492,303	6.44%	Debt service	27,554	9,184	36,738	4,592	13,777	18,369	54,122	26,273	80,395	1,263	420	1,683	119,206	87,531	49,654	137,185	137,185	49,654	137,185	15.08%	Capital outlay	-	-	-	-	-	-	22,353	5,000	27,353	-	-	-	-	22,353	5,000	27,353	27,353	5,000	27,353	100.00%	<b>Total expenditures</b>	<b>52,238</b>	<b>22,412</b>	<b>74,650</b>	<b>17,774</b>	<b>20,571</b>	<b>38,345</b>	<b>2,486,779</b>	<b>1,137,081</b>	<b>3,623,860</b>	<b>23,408</b>	<b>12,802</b>	<b>36,210</b>	<b>3,510,956</b>	<b>2,580,199</b>	<b>1,192,866</b>	<b>3,773,065</b>	<b>3,773,065</b>	<b>1,192,866</b>	<b>3,773,065</b>	<b>7.47%</b>	<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,660,876</b>	<b>2,695,705</b>	<b>5,356,581</b>	<b>1,339,923</b>	<b>490,067</b>	<b>1,829,990</b>	<b>(363,457)</b>	<b>(193,246)</b>	<b>(556,703)</b>	<b>2,691,245</b>	<b>1,005,828</b>	<b>3,697,073</b>	<b>5,876,499</b>	<b>6,328,587</b>	<b>3,998,354</b>	<b>10,326,941</b>	<b>10,326,941</b>	<b>3,998,354</b>	<b>10,326,941</b>	<b>75.73%</b>	Other financing sources (uses):																					Transfers to Debt Service Fund	(1,167,397)	(304,236)	(1,471,633)	(66,323)	(22,109)	(88,434)	(128,910)	(42,470)	(171,380)	(899,356)	(300,694)	(1,200,050)	(2,864,467)	(2,261,988)	(669,509)	(2,931,497)	(2,931,497)	(669,509)	(2,931,497)	2.34%	Transfers to General Fund	(170,378)	(292,082)	(462,410)	-	-	-	(69,431)	(6,544)	(75,975)	-	-	-	(200,000)	(239,759)	(298,626)	(538,385)	(538,385)	(298,626)	(538,385)	169.19%	Transfers to Capital Proj Fund	(318,158)	(1,060,000)	(1,318,158)	-	-	-	-	-	-	-	-	-	(1,601,150)	(318,158)	(1,000,000)	(1,318,158)	(1,318,158)	(1,000,000)	(1,318,158)	100.00%	Transfers from General Fund	-	-	-	-	-	-	560,000	365,000	925,000	-	-	-	1,100,000	560,000	365,000	925,000	925,000	365,000	925,000	-15.91%	Transfer to Utility Fund	-	-	-	(1,660,219)	(81,177)	(1,741,396)	-	-	-	-	-	-	(1,663,864)	(1,660,219)	(81,177)	(1,741,396)	(1,741,396)	(81,177)	(1,741,396)	4.66%	Transfer to Sports Complex Fund (Oper.)	-	-	-	-	-	-	-	-	-	(570,000)	(100,334)	(670,334)	(500,000)	(570,000)	(100,334)	(670,334)	(100,334)	(670,334)	100.00%	Transfer to Sports Complex Fund (Cap.)	-	-	-	-	-	-	-	-	-	(1,400,369)	(242,415)	(1,642,784)	(2,107,988)	(1,400,369)	(242,415)	(1,642,784)	(1,400,369)	(242,415)	(1,642,784)	-22.07%	<b>Total other financing sources (uses)</b>	<b>(1,655,883)</b>	<b>(1,596,318)</b>	<b>(3,232,201)</b>	<b>(1,726,544)</b>	<b>(103,286)</b>	<b>(1,829,830)</b>	<b>361,659</b>	<b>315,986</b>	<b>677,645</b>	<b>(2,869,725)</b>	<b>(643,443)</b>	<b>(3,513,168)</b>	<b>(7,837,469)</b>	<b>(5,890,493)</b>	<b>(2,027,061)</b>	<b>(7,917,554)</b>	<b>(7,917,554)</b>	<b>(2,027,061)</b>	<b>(7,917,554)</b>	<b>1.02%</b>	<b>Net change in fund balances</b>	<b>\$ 1,004,993</b>	<b>\$ 1,099,387</b>	<b>\$ 2,104,380</b>	<b>\$ (386,621)</b>	<b>\$ 386,781</b>	<b>\$ 160</b>	<b>\$ (1,798)</b>	<b>\$ 122,740</b>	<b>\$ 120,942</b>	<b>\$ (178,480)</b>	<b>\$ 362,385</b>	<b>\$ 183,905</b>	<b>\$ (1,960,970)</b>	<b>\$ 438,094</b>	<b>\$ 1,971,293</b>	<b>\$ 2,409,387</b>	<b>\$ 2,409,387</b>	<b>\$ 438,094</b>	<b>\$ 2,409,387</b>	<b>-22.87%</b>																																																																																																																																																																																																																	
General government	24,684	13,228	37,912	13,182	6,794	19,976	8,932	14,877	23,809	22,145	12,382	34,527	110,600	68,943	47,281	116,224	116,224	47,281	116,224	5.09%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Police	-	-	-	-	-	-	2,401,372	1,090,931	3,492,303	-	-	-	3,281,150	2,401,372	1,090,931	3,492,303	3,492,303	1,090,931	3,492,303	6.44%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Debt service	27,554	9,184	36,738	4,592	13,777	18,369	54,122	26,273	80,395	1,263	420	1,683	119,206	87,531	49,654	137,185	137,185	49,654	137,185	15.08%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Capital outlay	-	-	-	-	-	-	22,353	5,000	27,353	-	-	-	-	22,353	5,000	27,353	27,353	5,000	27,353	100.00%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
<b>Total expenditures</b>	<b>52,238</b>	<b>22,412</b>	<b>74,650</b>	<b>17,774</b>	<b>20,571</b>	<b>38,345</b>	<b>2,486,779</b>	<b>1,137,081</b>	<b>3,623,860</b>	<b>23,408</b>	<b>12,802</b>	<b>36,210</b>	<b>3,510,956</b>	<b>2,580,199</b>	<b>1,192,866</b>	<b>3,773,065</b>	<b>3,773,065</b>	<b>1,192,866</b>	<b>3,773,065</b>	<b>7.47%</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,660,876</b>	<b>2,695,705</b>	<b>5,356,581</b>	<b>1,339,923</b>	<b>490,067</b>	<b>1,829,990</b>	<b>(363,457)</b>	<b>(193,246)</b>	<b>(556,703)</b>	<b>2,691,245</b>	<b>1,005,828</b>	<b>3,697,073</b>	<b>5,876,499</b>	<b>6,328,587</b>	<b>3,998,354</b>	<b>10,326,941</b>	<b>10,326,941</b>	<b>3,998,354</b>	<b>10,326,941</b>	<b>75.73%</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other financing sources (uses):																					Transfers to Debt Service Fund	(1,167,397)	(304,236)	(1,471,633)	(66,323)	(22,109)	(88,434)	(128,910)	(42,470)	(171,380)	(899,356)	(300,694)	(1,200,050)	(2,864,467)	(2,261,988)	(669,509)	(2,931,497)	(2,931,497)	(669,509)	(2,931,497)	2.34%	Transfers to General Fund	(170,378)	(292,082)	(462,410)	-	-	-	(69,431)	(6,544)	(75,975)	-	-	-	(200,000)	(239,759)	(298,626)	(538,385)	(538,385)	(298,626)	(538,385)	169.19%	Transfers to Capital Proj Fund	(318,158)	(1,060,000)	(1,318,158)	-	-	-	-	-	-	-	-	-	(1,601,150)	(318,158)	(1,000,000)	(1,318,158)	(1,318,158)	(1,000,000)	(1,318,158)	100.00%	Transfers from General Fund	-	-	-	-	-	-	560,000	365,000	925,000	-	-	-	1,100,000	560,000	365,000	925,000	925,000	365,000	925,000	-15.91%	Transfer to Utility Fund	-	-	-	(1,660,219)	(81,177)	(1,741,396)	-	-	-	-	-	-	(1,663,864)	(1,660,219)	(81,177)	(1,741,396)	(1,741,396)	(81,177)	(1,741,396)	4.66%	Transfer to Sports Complex Fund (Oper.)	-	-	-	-	-	-	-	-	-	(570,000)	(100,334)	(670,334)	(500,000)	(570,000)	(100,334)	(670,334)	(100,334)	(670,334)	100.00%	Transfer to Sports Complex Fund (Cap.)	-	-	-	-	-	-	-	-	-	(1,400,369)	(242,415)	(1,642,784)	(2,107,988)	(1,400,369)	(242,415)	(1,642,784)	(1,400,369)	(242,415)	(1,642,784)	-22.07%	<b>Total other financing sources (uses)</b>	<b>(1,655,883)</b>	<b>(1,596,318)</b>	<b>(3,232,201)</b>	<b>(1,726,544)</b>	<b>(103,286)</b>	<b>(1,829,830)</b>	<b>361,659</b>	<b>315,986</b>	<b>677,645</b>	<b>(2,869,725)</b>	<b>(643,443)</b>	<b>(3,513,168)</b>	<b>(7,837,469)</b>	<b>(5,890,493)</b>	<b>(2,027,061)</b>	<b>(7,917,554)</b>	<b>(7,917,554)</b>	<b>(2,027,061)</b>	<b>(7,917,554)</b>	<b>1.02%</b>	<b>Net change in fund balances</b>	<b>\$ 1,004,993</b>	<b>\$ 1,099,387</b>	<b>\$ 2,104,380</b>	<b>\$ (386,621)</b>	<b>\$ 386,781</b>	<b>\$ 160</b>	<b>\$ (1,798)</b>	<b>\$ 122,740</b>	<b>\$ 120,942</b>	<b>\$ (178,480)</b>	<b>\$ 362,385</b>	<b>\$ 183,905</b>	<b>\$ (1,960,970)</b>	<b>\$ 438,094</b>	<b>\$ 1,971,293</b>	<b>\$ 2,409,387</b>	<b>\$ 2,409,387</b>	<b>\$ 438,094</b>	<b>\$ 2,409,387</b>	<b>-22.87%</b>																																																																																																																																																																																																																																																																																																																																																																				
Transfers to Debt Service Fund	(1,167,397)	(304,236)	(1,471,633)	(66,323)	(22,109)	(88,434)	(128,910)	(42,470)	(171,380)	(899,356)	(300,694)	(1,200,050)	(2,864,467)	(2,261,988)	(669,509)	(2,931,497)	(2,931,497)	(669,509)	(2,931,497)	2.34%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Transfers to General Fund	(170,378)	(292,082)	(462,410)	-	-	-	(69,431)	(6,544)	(75,975)	-	-	-	(200,000)	(239,759)	(298,626)	(538,385)	(538,385)	(298,626)	(538,385)	169.19%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Transfers to Capital Proj Fund	(318,158)	(1,060,000)	(1,318,158)	-	-	-	-	-	-	-	-	-	(1,601,150)	(318,158)	(1,000,000)	(1,318,158)	(1,318,158)	(1,000,000)	(1,318,158)	100.00%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Transfers from General Fund	-	-	-	-	-	-	560,000	365,000	925,000	-	-	-	1,100,000	560,000	365,000	925,000	925,000	365,000	925,000	-15.91%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Transfer to Utility Fund	-	-	-	(1,660,219)	(81,177)	(1,741,396)	-	-	-	-	-	-	(1,663,864)	(1,660,219)	(81,177)	(1,741,396)	(1,741,396)	(81,177)	(1,741,396)	4.66%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Transfer to Sports Complex Fund (Oper.)	-	-	-	-	-	-	-	-	-	(570,000)	(100,334)	(670,334)	(500,000)	(570,000)	(100,334)	(670,334)	(100,334)	(670,334)	100.00%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Transfer to Sports Complex Fund (Cap.)	-	-	-	-	-	-	-	-	-	(1,400,369)	(242,415)	(1,642,784)	(2,107,988)	(1,400,369)	(242,415)	(1,642,784)	(1,400,369)	(242,415)	(1,642,784)	-22.07%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
<b>Total other financing sources (uses)</b>	<b>(1,655,883)</b>	<b>(1,596,318)</b>	<b>(3,232,201)</b>	<b>(1,726,544)</b>	<b>(103,286)</b>	<b>(1,829,830)</b>	<b>361,659</b>	<b>315,986</b>	<b>677,645</b>	<b>(2,869,725)</b>	<b>(643,443)</b>	<b>(3,513,168)</b>	<b>(7,837,469)</b>	<b>(5,890,493)</b>	<b>(2,027,061)</b>	<b>(7,917,554)</b>	<b>(7,917,554)</b>	<b>(2,027,061)</b>	<b>(7,917,554)</b>	<b>1.02%</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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**CITY OF YOUNGSVILLE, LOUISIANA**  
**SALES TAX FUND**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	1968 1% Sales Tax Fund			1981 1/2% Sales Tax Fund-POLKE			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,				
	9 Months Actual	3 Months Actual	2021 Estimated	9 Months Actual	3 Months Actual	2021 Estimated	9 Months Actual	3 Months Actual	2021 Estimated	Original Budget	9 Months Actual	3 Months Estimated	2021 Estimated	% Change
General government--														
Sales tax collection fees	\$ 17,864	\$ 10,955	\$ 28,819	\$ 8,932	\$ 5,377	\$ 14,309	\$ 17,864	\$ 10,955	\$ 28,819	\$ 68,400	\$ 53,592	\$ 32,664	\$ 86,256	26.11%
Professional fees	6,820	2,273	9,093	4,250	1,417	5,667	4,281	1,427	5,708	42,200	15,351	14,617	29,968	-28.92%
Total general government	24,684	13,228	37,912	13,182	6,794	19,976	22,145	12,382	34,527	110,600	68,943	47,281	116,224	5.09%
Expenditures														
Salaries	-	-	-	-	-	-	-	-	-	1,511,500	1,209,378	403,126	1,612,504	6.68%
Overtime	-	-	-	-	-	-	-	-	-	81,140	67,240	22,413	89,653	10.49%
LACE salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
School resource salary	-	-	-	-	-	-	-	-	-	512,405	435,051	145,017	580,068	13.20%
Payroll taxes and retirement	-	-	-	-	-	-	-	-	-	167,330	178,616	178,616	178,616	6.74%
On-behalf payments	-	-	-	-	-	-	-	-	-	203,000	159,054	53,018	212,072	4.47%
Group insurance	-	-	-	-	-	-	-	-	-	580	1,914	638	2,552	340.07%
Advertising	-	-	-	-	-	-	-	-	-	12,000	9,000	3,000	12,000	0.00%
Auto allowance	-	-	-	-	-	-	-	-	-	4,650	199	66	265	-94.30%
Repairs and maintenance	-	-	-	-	-	-	-	-	-	13,300	206	14,100	14,306	7.57%
Office supplies and expense	-	-	-	-	-	-	-	-	-	790	820	273	1,093	38.35%
Dues and subscriptions	-	-	-	-	-	-	-	-	-	46,200	36,608	12,203	48,811	5.65%
Telephone and utilities	-	-	-	-	-	-	-	-	-	92,750	26,958	26,958	26,958	-70.93%
Insurance	-	-	-	-	-	-	-	-	-	184,450	147,836	49,279	197,115	6.87%
Auto expense	-	-	-	-	-	-	-	-	-	36,670	9,327	3,109	12,436	-66.09%
Uniforms and supplies	-	-	-	-	-	-	-	-	-	14,660	5,180	1,727	6,907	-52.88%
Training and screening	-	-	-	-	-	-	-	-	-	4,150	483	161	644	-84.48%
Computer expense	-	-	-	-	-	-	-	-	-	65,300	75,696	94,234	169,930	159.44%
Contract services	-	-	-	-	-	-	-	-	-	3,500	-	-	-	-100.00%
Conference fees	-	-	-	-	-	-	-	-	-	2,450	-	-	-	-100.00%
Community relations	-	-	-	-	-	-	-	-	-	66,055	12,833	4,278	17,111	-74.10%
Equipment expense	-	-	-	-	-	-	-	-	-	8,230	1,048	349	1,397	-83.07%
Miscellaneous	-	-	-	-	-	-	-	-	-	120	2,433	811	3,244	100.00%
Radio rent	-	-	-	-	-	-	-	-	-	17,030	27,045	9,015	36,060	111.74%
Professional fees	-	-	-	-	-	-	-	-	-	204,200	198,269	66,090	264,359	100.00%
LACE Court costs	-	-	-	-	-	-	-	-	-	4,530	1,750	2,450	4,200	-7.28%
Civil service,	-	-	-	-	-	-	-	-	-	23,940	-	-	-	100.00%
Salaries and taxes	-	-	-	-	-	-	-	-	-	3,281,150	2,401,372	1,090,931	3,492,303	6.44%
Professional fees	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total expenditures	-	-	-	-	-	-	-	-	-	22,353	5,000	27,353	27,353	100.00%
Capital Outlay--														
Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Police equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00%
Total capital outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00%
Debt Service--														
Principal	27,554	9,184	36,738	4,592	13,777	18,369	1,263	420	1,683	115,579	83,757	49,164	132,921	100.00%
Interest	-	-	-	-	-	-	-	-	-	3,627	3,774	490	4,264	100.00%
Total Debt Service	27,554	9,184	36,738	4,592	13,777	18,369	1,263	420	1,683	119,206	87,531	49,654	137,185	100.00%
Total expenditures	\$ 52,238	\$ 22,412	\$ 74,650	\$ 17,774	\$ 20,571	\$ 38,345	\$ 23,408	\$ 12,802	\$ 36,210	\$ 3,510,956	\$ 2,380,199	\$ 1,192,866	\$ 3,773,065	7.47%

**CITY OF YOUNGSVILLE, LOUISIANA**  
**DEBT SERVICE FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2021 Estimated	
Revenues:					
Miscellaneous	\$ 22,500	\$ 2,613	\$ 15,000	\$ 17,613	-21.72%
Expenditures:					
Debt service:					
Bond issuance costs	-	-	258,480	258,480	100.00%
Series 2011 Sales tax bonds					
Principal retirement	190,000	190,000	-	190,000	0.00%
Interest charges	310,920	155,460	155,460	310,920	0.00%
Sales Tax Bonds - 2017 Recreational Facility					
Principal retirement	430,000	430,000	-	430,000	0.00%
Interest charges	149,995	77,459	72,536	149,995	0.00%
Sales Tax Bonds - 2013 Recreational Facility					
Principal retirement	405,000	405,000	-	405,000	0.00%
Interest charges	202,009	103,156	98,853	202,009	0.00%
Series 2012 Limited Tax Refunding Bonds					
Principal retirement	243,000	-	243,000	243,000	0.00%
Interest charges	5,468	2,734	2,734	5,468	0.00%
Series 2013 Sales Tax Refunding Bonds (Chase)					
Principal retirement	83,000	-	83,000	83,000	0.00%
Interest charges	5,434	2,698	2,736	5,434	0.00%
Series 2014 Sales Tax Bonds					
Principal retirement	305,000	-	305,000	305,000	0.00%
Interest charges	45,790	22,895	22,895	45,790	0.00%
Series 2016 Sales Tax Bonds					
Principal retirement	305,000	-	305,000	305,000	0.00%
Interest charges	67,126	33,563	33,563	67,126	0.00%
Series 2017 Excess Revenue Bonds \$575K					
Principal retirement	50,000	-	50,000	50,000	0.00%
Interest charges	10,105	5,052	5,053	10,105	0.00%
Series 2017 Sales Tax Bonds \$3.5M					
Principal retirement	200,000	-	200,000	200,000	0.00%
Interest charges	65,121	32,290	32,831	65,121	0.00%
Series 2018 Municipal Complex					
Principal retirement	250,000	250,000	-	250,000	0.00%
Interest charges	261,000	132,375	128,625	261,000	0.00%
Professional fees/bank charges	2,232	1,478	-	1,478	100.00%
Total expenditures	<u>3,586,200</u>	<u>1,844,160</u>	<u>1,999,766</u>	<u>3,843,926</u>	<u>7.19%</u>
Deficiency of revenues over expenditures	<u>(3,563,700)</u>	<u>(1,841,547)</u>	<u>(1,984,766)</u>	<u>(3,826,313)</u>	<u>7.37%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**DEBT SERVICE FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2021 Estimated	
Other financing sources (uses):					
Proceeds from issuance of bonds	-	-	10,000,000	10,000,000	100.00%
Premium on bond refunding	-	-	1,852,849	1,852,849	100.00%
Payment to Escrow Agent	-	-	(6,489,853)	(6,489,853)	100.00%
Transfers from 1968 S. T.	1,439,400	1,167,397	304,236	1,471,633	2.24%
Transfers from 1981 Sales Tax Fund	151,167	128,910	42,470	171,380	13.37%
Transfers from 1999 Sales Tax Fund	81,400	66,325	22,109	88,434	8.64%
Transfers from Recreational Facility Sales Tax Fund	1,192,500	899,356	300,694	1,200,050	0.63%
Transfers from General Fund (Mun complex fund)	511,000	257,819	85,375	343,194	-32.84%
Transfers from General Fund (from ad valorem taxes)	248,468	185,955	41,411	227,366	-8.49%
Transfer to Capital Projects Fund	-	-	(4,661,181)	(4,661,181)	100.00%
Total other financing sources	<u>3,623,935</u>	<u>2,705,762</u>	<u>1,498,110</u>	<u>4,203,872</u>	<u>16.00%</u>
Net change in fund balance	<u>\$ 60,235</u>	<u>\$ 864,215</u>	<u>\$ (486,656)</u>	<u>\$ 377,559</u>	<u>526.81%</u>



**CITY OF YOUNGVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND - STREET IMPROVEMENTS**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2021 Estimated	
<b>Revenues:</b>					
Intergovernmental -					
Federal grant revenue - detention pond	\$ 703,125	\$ 226,167	\$ 148,833	\$ 375,000	-46.67%
State grant revenue - Dept. of Treasury	100,000	-	-	-	-100.00%
Interest	21,600	164	55	219	-98.99%
Total revenues	<u>824,725</u>	<u>226,331</u>	<u>148,888</u>	<u>375,219</u>	<u>-54.50%</u>
<b>Expenditures:</b>					
Capital outlay -					
Streets and drainage:					
Savoy/ CMP Roundabout	1,286,600	-	350,000	350,000	-72.80%
Larriviere Road repair	375,000	-	-	-	-100.00%
Chemin Metairie/Detente roundabout	712,000	453,850	258,150	712,000	0.00%
Road overlays Area C (Cedar Hills)	370,400	363,828	-	363,828	-1.77%
Land for retention ponds	-	112,632	-	112,632	100.00%
Iberia Street sidewalk project	150,000	324,103	-	324,103	100.00%
Foster Park sidewalk project	170,000	-	-	-	-100.00%
Almonaster drainage project	91,950	88,308	-	88,308	-3.96%
Copperfield sidewalk project	-	85,271	-	85,271	100.00%
Regional drainage detention pond project 25%	937,500	301,556	73,444	375,000	-60.00%
Griffin Road drainage	200,000	-	-	-	-100.00%
Total capital outlay	<u>4,293,450</u>	<u>1,729,548</u>	<u>681,594</u>	<u>2,411,142</u>	<u>-43.84%</u>
Deficiency of revenues over expenditures	<u>(3,468,725)</u>	<u>(1,503,217)</u>	<u>(532,706)</u>	<u>(2,035,923)</u>	<u>-41.31%</u>
<b>Other financing sources (uses):</b>					
Transfer from 1968 Sales Tax Fund	1,601,150	318,158	1,000,000	1,318,158	-17.67%
Transfer from Utility Fund	573,000	-	-	-	-100.00%
Transfer from Debt Service Fund	-	-	4,661,181	4,661,181	100.00%
Transfer from Municipal Complex Fund	1,286,600	-	-	-	-100.00%
Transfer to General Fund	-	-	-	-	100.00%
Transfer to Sports Complex	-	(10,476)	-	(10,476)	100.00%
Total other financing sources (uses)	<u>3,460,750</u>	<u>307,682</u>	<u>5,661,181</u>	<u>5,968,863</u>	<u>72.47%</u>
Net change in fund balance	<u>\$ (7,975)</u>	<u>\$(1,195,535)</u>	<u>\$ 5,128,475</u>	<u>\$ 3,932,940</u>	<u>-49415.86%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL PROJECTS FUND - MUNICIPAL COMPLEX**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2021 Estimated	
<b>Revenues:</b>					
Interest	\$ 26,345	\$ 11,283	\$ 15,000	\$ 26,283	-0.24%
<b>Expenditures:</b>					
Capital outlay - Municipal Complex -					
Engineering and architect	60,000	30,853	213,260	244,113	306.86%
Capital outlay - Municipal Complex	<u>5,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.00%
Total capital outlay	<u>5,560,000</u>	<u>30,853</u>	<u>213,260</u>	<u>244,113</u>	<u>100.00%</u>
Deficiency of revenues over expenditures	(5,533,655)	(19,570)	(198,260)	(217,830)	-96.06%
<b>Other financing uses:</b>					
Transfer to Street Impr. Capital Projects Fund	<u>(1,286,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.00%
Net change in fund balance	<u>\$ (6,820,255)</u>	<u>\$ (19,570)</u>	<u>\$ (198,260)</u>	<u>\$ (217,830)</u>	<u>-96.81%</u>

**CITY OF YOUNGSVILLE, LOUISIANA**  
**UTILITY FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2021 Estimated	
<b>Revenues:</b>					
Charges for services -					
Water	\$ 2,607,800	\$ 2,147,938	\$ 715,979	\$ 2,863,917	9.82%
Sewer service charges	1,785,235	1,324,981	615,660	1,940,641	8.71%
Garbage charges	1,382,200	1,051,045	448,348	1,499,393	8.48%
Water/sewer installations	472,675	502,167	167,389	669,556	41.65%
Miscellaneous	116,215	3,112	1,037	4,149	-96.43%
Total revenues	<u>6,364,125</u>	<u>5,029,243</u>	<u>1,948,413</u>	<u>6,977,656</u>	<u>9.64%</u>
<b>Expenses:</b>					
Salaries	705,580	543,415	181,138	724,553	2.69%
Payroll taxes	54,100	41,123	13,708	54,831	1.35%
Retirement	35,240	27,177	9,059	36,236	2.83%
Group insurance	74,100	72,671	24,223	96,894	30.76%
Telephone and utilities	131,250	96,708	32,236	128,944	-1.76%
Water purchases	1,200,000	912,729	304,243	1,216,972	1.41%
Maintenance and repairs	430,000	393,876	131,292	525,168	22.13%
Contract service fees	216,900	176,454	58,818	235,272	8.47%
Supplies, parts & chemicals	302,000	123,588	41,196	164,784	-45.44%
Office expense	95,000	59,190	19,730	78,920	-16.93%
Credit card fees	24,000	94,558	31,519	126,077	425.32%
Garbage collection expense	1,168,200	742,644	512,856	1,255,500	7.47%
Depreciation expense	925,000	-	935,000	935,000	1.08%
Professional fees	57,500	59,363	24,787	84,150	46.35%
Engineering fees	145,000	115,145	38,382	153,527	5.88%
General insurance	79,600	-	79,600	79,600	0.00%
Tests	33,800	21,974	22,825	44,799	32.54%
Miscellaneous	9,500	8,226	8,742	16,968	78.61%
Total expenses	<u>5,686,770</u>	<u>3,488,841</u>	<u>2,469,354</u>	<u>5,958,195</u>	<u>4.77%</u>
Operating income (loss)	<u>\$ 677,355</u>	<u>\$ 1,540,402</u>	<u>\$ (520,941)</u>	<u>\$ 1,019,461</u>	<u>50.51%</u>

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

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2021 Estimated	
<b>Nonoperating revenues (expenses):</b>					
Ad valorem taxes	541,775	463,585	-	463,585	-14.43%
Interest income	1,200	317	63	380	-68.33%
Interest expense	(16,550)	(12,968)	(27,060)	(40,028)	141.86%
<b>Total nonoperating revenues (expenses)</b>	<u>526,425</u>	<u>450,934</u>	<u>(26,997)</u>	<u>423,937</u>	<u>-19.47%</u>
<b>Income before cont. and transfers</b>	<u>1,203,780</u>	<u>1,991,336</u>	<u>(547,938)</u>	<u>1,443,398</u>	<u>19.91%</u>
<b>Transfers in/(out):</b>					
Transfer from 1999 Sales Tax Fund	1,663,864	1,660,219	81,177	1,741,396	4.66%
Transfer to Capital Projects Fund	(573,000)	-	-	-	-100.00%
Transfer to General Fund	(1,000,000)	(400,000)	(100,000)	(500,000)	-50.00%
<b>Total transfers in (out)</b>	<u>90,864</u>	<u>1,260,219</u>	<u>(18,823)</u>	<u>1,241,396</u>	<u>1266.21%</u>
<b>Capital contributions</b>	<u>205,970</u>	<u>150,360</u>	<u>(6,050)</u>	<u>144,310</u>	<u>0.00%</u>
<b>Change in net position</b>	<u>\$ 1,500,614</u>	<u>\$ 3,401,915</u>	<u>\$ (572,811)</u>	<u>\$ 2,829,104</u>	<u>88.53%</u>

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

	Original Budget	Year Ended June 30,			% Change	WATER DEPT			SEWER DEPT			SANITATION DEPT							
		9 Months Actual	3 Months Estimated	2021 Estimated		9 Months Actual	3 Months Estimated	2021 Estimated	9 Months Actual	3 Months Estimated	2021 Estimated	9 Months Actual	3 Months Estimated	2021 Estimated					
<b>Revenues:</b>																			
Charges for services -																			
Water	\$2,607,800	\$ 2,147,938	\$ 715,979	\$ 2,863,917	9.82%	\$2,147,938	715,979	\$2,863,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer service charges	1,785,235	1,324,981	615,660	1,940,641	8.71%	-	-	-	1,324,981	615,660	1,940,641	-	-	-	-	-	-	-	-
Garbage charges	1,382,200	1,051,045	448,348	1,499,393	8.48%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water/sewer installations	472,675	502,167	167,389	669,556	41.65%	352,528	117,509	470,037	149,639	49,880	199,519	-	-	-	-	-	-	-	-
Miscellaneous	116,215	3,112	1,037	4,149	-96.43%	3,001	1,000	4,001	111	37	148	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>6,364,125</b>	<b>5,029,243</b>	<b>1,948,413</b>	<b>6,977,656</b>	<b>9.64%</b>	<b>2,503,467</b>	<b>834,488</b>	<b>3,337,955</b>	<b>1,474,731</b>	<b>665,577</b>	<b>2,140,308</b>	<b>1,051,045</b>	<b>448,348</b>	<b>1,499,393</b>					
<b>Expenses:</b>																			
Salaries	705,580	543,415	181,138	724,553	2.69%	230,064	76,688	306,752	261,066	87,022	348,088	52,285	17,428	69,713					
Payroll taxes	54,100	41,123	13,708	54,831	1.35%	17,504	5,835	23,339	19,921	6,640	26,561	3,698	1,233	4,931					
Retirement	35,240	27,177	9,059	36,236	2.83%	11,503	3,834	15,337	13,194	4,398	17,592	2,480	827	3,307					
Group insurance	74,100	72,671	24,223	96,894	30.76%	30,004	10,001	40,005	33,451	11,150	44,601	9,216	3,072	12,288					
Telephone and utilities	131,250	96,708	32,236	128,944	-1.76%	13,725	4,575	18,300	82,983	27,661	110,644	-	-	-					
Water purchases	1,200,000	912,729	304,243	1,216,972	1.41%	912,729	304,243	1,216,972	-	-	-	-	-	-					
Maintenance and repairs	430,000	393,876	131,292	525,168	22.13%	236,423	78,808	315,231	157,453	52,484	209,937	-	-	-					
Contract service fees	216,900	176,454	58,818	235,272	8.47%	45,199	15,066	60,265	131,255	43,752	175,007	-	-	-					
Supplies, parts & chemicals	302,000	123,588	41,196	164,784	-45.44%	113,075	37,692	150,767	10,513	3,504	14,017	-	-	-					
Office expense	95,000	59,190	19,730	78,920	-16.93%	35,806	11,935	47,741	23,384	7,795	31,179	-	-	-					
Credit card fees	24,000	94,558	31,519	126,077	425.32%	34,896	11,632	46,528	59,662	19,887	79,549	-	-	-					
Garbage collection expense	1,168,200	742,644	512,856	1,255,500	7.47%	-	-	-	-	-	-	742,644	512,856	1,255,500					
Depreciation expense	925,000	-	935,000	935,000	1.08%	-	395,000	395,000	-	540,000	540,000	-	-	-					
Professional fees	57,500	59,363	24,787	84,150	46.35%	30,595	13,698	44,293	28,768	11,089	39,857	-	-	-					
Engineering fees	145,000	115,145	38,382	153,527	5.88%	60,243	20,081	80,324	54,902	18,301	73,203	-	-	-					
General insurance	79,600	-	79,600	79,600	0.00%	-	54,850	54,850	-	24,750	24,750	-	-	-					
Testing	33,800	21,974	22,825	44,799	32.54%	-	15,500	15,500	21,974	7,325	29,299	-	-	-					
Miscellaneous	9,500	8,226	8,742	16,968	78.61%	8,196	2,732	10,928	-	6,000	6,000	30	10	40					
<b>Total expenses</b>	<b>5,686,770</b>	<b>3,488,841</b>	<b>2,469,354</b>	<b>5,958,195</b>	<b>4.77%</b>	<b>1,779,962</b>	<b>1,062,170</b>	<b>2,842,132</b>	<b>898,526</b>	<b>871,758</b>	<b>1,770,284</b>	<b>810,353</b>	<b>535,426</b>	<b>1,345,779</b>					
<b>Operating income (loss)</b>	<b>\$ 677,355</b>	<b>\$ 1,540,402</b>	<b>\$(520,941)</b>	<b>\$ 1,019,461</b>	<b>50.51%</b>	<b>\$ 723,505</b>	<b>\$(227,682)</b>	<b>\$ 495,823</b>	<b>\$ 576,205</b>	<b>\$(206,181)</b>	<b>\$ 370,024</b>	<b>\$ 240,692</b>	<b>\$(87,078)</b>	<b>\$ 153,614</b>					

**CITY OF YOUNGVILLE, LOUISIANA**  
**YOUNGVILLE SPORTS COMPLEX**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2021**

	Original Budget	Year Ended June 30, 2021			% Change
		9 Months Actual	3 Months Estimated	2021 Estimated	
<b>Revenue</b>					
Sponsorships	\$ 295,915	\$ 215,764	\$ 42,474	\$ 258,238	-12.73%
Recreation sponsorships	51,660	29,883	5,162	35,045	-32.16%
Recreation program fees	19,500	-	-	-	100.00%
Tournament fees	151,000	91,111	76,618	167,729	11.08%
League fees	315,000	244,700	19,040	263,740	-16.27%
Gate fees	124,000	10,226	-	10,226	-91.75%
Concession fees	74,900	61,492	-	61,492	-17.90%
Court fees	2,100	939	114	1,053	-49.86%
Commissions	37,700	3,572	-	3,572	-90.53%
Security reimbursement	47,500	43,921	26,700	70,621	48.68%
Rental fees	73,000	38,016	190	38,206	-47.66%
Miscellaneous	500	5,006	26,641	31,647	6229.40%
<b>Total revenue</b>	<u>1,192,775</u>	<u>744,630</u>	<u>196,939</u>	<u>941,569</u>	<u>-21.06%</u>
<b>Expenditures</b>					
Salaries	448,500	381,112	117,500	498,612	11.17%
Security salaries	90,400	79,629	37,700	117,329	29.79%
Payroll taxes and retirement	69,000	54,370	19,571	73,941	7.16%
Group insurance	84,000	73,816	21,360	95,176	13.30%
Advertising	2,300	3,235	1,078	4,313	87.52%
Auto allowance	12,000	9,000	3,000	12,000	0.00%
Awards	1,200	-	-	-	100.00%
Bank and credit card fees	10,650	9,509	2,991	12,500	17.37%
Commissions	38,650	19,406	12,499	31,905	-17.45%
Computer expense	21,750	17,785	-	17,785	-18.23%
Contract labor:					
Maintenance	100,500	44,688	14,896	59,584	-40.71%
Recreation	37,200	39,182	13,061	52,243	40.44%
Tennis	42,000	31,500	10,500	42,000	0.00%
Other	35,100	-	-	-	100.00%
Contract services	150,000	121,917	40,639	162,556	8.37%
Depreciation	910,000	-	910,000	910,000	0.00%
Garbage collection	27,000	29,186	9,729	38,915	44.13%
Gas and repairs	12,000	5,694	1,898	7,592	-36.73%
Insurance	142,000	-	142,000	142,000	0.00%
League expense	163,000	110,364	36,788	147,152	-9.72%
League officials	76,000	79,055	26,352	105,407	38.69%
Legal and professional	24,500	15,763	5,254	21,017	-14.22%

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

	Original Budget	Year Ended June 30, 2020			% Change
		9 Months Actual	3 Months Estimated	2020 Estimated	
<b>Expenditures (continued)</b>					
Leasehold expense - Foster Park	-	40,137	-	40,137	100.00%
Miscellaneous	500	60	300	360	-28.00%
Office supplies and expense	26,900	12,613	4,300	16,913	-37.13%
Repairs and maintenance	122,000	127,351	21,000	148,351	21.60%
Sponsorship signs	67,000	17,750	6,479	24,229	-63.84%
Beach volleyball expense	-	48,013	16,004	64,017	100.00%
Sporting goods	25,500	21,991	12,096	34,087	33.67%
Supplies	81,500	62,899	30,000	92,899	13.99%
Telephone and utilities	119,500	95,304	31,768	127,072	6.34%
Tools and equipment	15,500	6,986	2,329	9,315	-39.90%
Tournament fees	202,300	6,658	2,219	8,877	-95.61%
Training and screening	1,850	761	254	1,015	-45.14%
Turf maintenance	65,000	55,427	18,476	73,903	13.70%
Umpire meals	2,500	-	-	-	-100.00%
Uniforms	4,600	2,995	998	3,993	-13.20%
Total expenses	<u>3,232,400</u>	<u>1,624,156</u>	<u>1,573,038</u>	<u>3,157,057</u>	<u>-2.33%</u>
Operating loss	<u>(2,039,625)</u>	<u>(879,526)</u>	<u>(1,376,099)</u>	<u>(2,215,488)</u>	<u>8.62%</u>
<b>Other financing sources/(uses):</b>					
Transfer from General	-	15,345	-	15,345	100.00%
Transfer from Cap Projects	-	10,476	-	10,476	100.00%
Transfer from Rec. Facilities Sales Tax Fund (Oper.)	500,000	570,000	100,334	670,334	34.07%
Transfer from Rec. Facilities Sales Tax Fund (Cap.)	2,107,988	1,400,369	242,415	1,642,784	-22.07%
Total other financing sources (uses)	<u>2,607,988</u>	<u>1,996,190</u>	<u>342,749</u>	<u>2,338,939</u>	<u>-10.32%</u>
Change in net position	<u>\$ 568,363</u>	<u>\$ 1,116,664</u>	<u>\$(1,033,350)</u>	<u>\$ 123,451</u>	<u>-78.28%</u>