

CITY OF YOUNGSVILLE

**BUDGET
YEAR ENDED JUNE 30, 2017**

**AMENDED BUDGET
YEAR ENDED JUNE 30, 2016**

CITY OF YOUNGSVILLE, LOUISIANA
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 June 30, 2017

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CITY OF YOUNGSVILLE, LOUISIANA
BUDGET MESSAGE
June 30, 2017

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

I submit to you a budget for the fiscal year 2017, beginning July 1, 2016. This budget satisfies the legal requirement of filing as set forth under R.S. 39:1316 since the consolidated budget statement uses the uniform revenue and expenditure classifications and includes information similar to the information required by the form Annual Report on the Budget. This budget represents a continuation of present service levels. The budget documents attached include anticipated revenues and expenditures for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Funds, Utility Fund, and the Youngsville Sports Complex Fund. Also, attached is a Capital Outlay Budget Request detailed on Pages 5 and 6. Additionally, the documents provide significant aspects of the budget which are detailed below:

ALL FUNDS

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

GENERAL FUND

Funding to the fire department is projected to increase by 46%, in order to afford hydrant maintenance and future capital improvements.

CAPITAL OUTLAY

The budget includes a capital outlay request of numerous items listed on Pages 5 and 6 of the budget document totaling \$5,351,000.

UTILITY FUND

Base rates for water and sewer are not expected to change for the fiscal year 2016-2017. However, effective January 1, 2016, the per gallon surcharge for water was increased from \$2.80 to \$3.44 per one thousand gallons. Also, there was an increase in residential and commercial customers. Water customers increased by approximately 400 and both sewer and garbage customers increased by approximately 350 from June 30, 2015 through June 30, 2016. Therefore, the 2017 revenues have been adjusted to reflect a full year of the rate increase and the increase in customers.

I have attempted to present a budget to you in a fashion and to a detail that will be helpful in your formulating a financial plan for the ensuing budget year. I will be available for any information or help that you may need in interpreting specific items of the budget. Additionally, should your consideration and the public hearing result in adjustments to this document, I am prepared to incorporate those into this document.

Sincerely,

Ashley Sexto
City Treasure

CITY OF YOUNGSVILLE, LOUISIANA
CONSOLIDATED BUDGET
YEAR ENDED JUNE 30, 2017

Year Ended June 30,

	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET	GENERAL FUND	SALES TAX FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	UTILITY FUND	SPORTS COMPLEX FUND
Revenues:									
Taxes	\$ 9,030,600	\$ 8,515,516	\$ 8,597,050	\$ 2,597,050	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -
Licenses and permits	756,878	768,775	743,500	743,500	-	-	-	-	-
Intergovernmental	2,481,830	848,413	149,000	11,000	138,000	-	-	-	-
Fines and court costs	240,693	671,940	485,000	235,000	250,000	-	-	-	-
Utility charges for services	3,496,428	3,932,970	4,359,470	-	-	-	-	4,359,470	-
Miscellaneous	32,643	64,992	33,225	17,500	5,675	4,000	3,500	-	2,550
Nonoperating revenues-Utility Fund	283,319	332,871	366,270	-	-	-	-	366,270	-
Sponsorships	209,069	260,720	314,095	-	-	-	-	-	314,095
Sports complex/Rec Facility fees	256,114	438,425	599,848	-	-	-	-	-	599,848
Total revenues	16,787,574	15,834,622	15,647,458	3,604,050	6,393,675	4,000	3,500	4,725,740	916,493
Expenditures:									
General government	1,556,489	1,799,391	1,710,755	1,565,755	95,000	-	50,000	-	-
Public safety-									
Police	1,600,764	2,271,554	2,135,391	-	2,135,391	-	-	-	-
Fire	522,147	699,500	1,020,065	1,020,065	-	-	-	-	-
Streets and drainage	725,074	686,040	686,825	686,825	-	-	-	-	-
Utility expenses	3,699,701	4,050,219	4,094,815	-	-	-	-	4,094,815	-
Capital outlay	5,689,781	1,101,633	1,727,500	863,000	-	-	864,500	-	-
Capital outlay - Utility projects	-	2,459,675	3,575,000	-	-	-	-	3,575,000	-
Cap. outlay - Sports complex/Rec	-	1,883,663	48,500	-	-	-	-	-	48,500
Debt service	2,815,665	2,902,058	2,890,892	25,932	-	2,864,960	-	-	-
Sports complex/Rec Facility	1,876,450	2,211,590	2,463,628	-	-	-	-	-	2,463,628
Nonoperating expenses-Utility	59,613	51,891	49,235	-	-	-	-	49,235	-
Total expenditures	18,545,684	20,117,214	20,402,606	4,161,577	2,230,391	2,864,960	914,500	7,719,050	2,512,128
Excess (deficiency) of revenues over expenditures	(1,758,110)	(4,282,593)	(4,755,147)	(557,527)	4,163,284	(2,860,960)	(911,000)	(2,993,310)	(1,595,635)
Other financing sources (uses):									
Proceeds from issuance of bonds	3,500,000	-	-	-	-	-	-	-	-
Transfers in	7,615,405	8,230,212	7,216,422	625,000	760,000	2,937,078	-	2,044,344	850,000
Transfers out	(7,615,405)	(8,230,212)	(7,216,422)	(1,001,870)	(6,214,552)	-	-	-	-
Total other financing sources (uses)	3,500,000	-	-	(376,870)	(5,454,552)	2,937,078	-	2,044,344	850,000
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	1,741,890	(4,282,593)	(4,755,147)	(934,397)	(1,291,268)	76,118	(911,000)	(948,966)	(745,635)
Capital contributions	300,516	19,300	725,000	-	-	-	-	725,000	-
Net excess (deficiency) for the year	2,042,406	(4,263,293)	(4,030,147)	(934,397)	(1,291,268)	76,118	(911,000)	(223,966)	(745,635)
Fund balance\equity, beginning	47,368,085	49,410,491	45,147,198	2,783,725	2,987,756	2,976,310	1,385,940	14,606,940	20,406,528
Fund balance\equity, ending	\$49,410,491	\$45,147,198	\$41,117,051	\$ 1,849,328	\$1,696,487	\$3,052,428	\$ 474,940	\$14,382,974	\$19,660,893

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL OUTLAY BUDGET REQUEST
Year Ended June 30, 2017

<u>Description of Capital Item</u>	<u>Functional Department</u>	<u>Year Ended 06-30-17</u>	<u>Method of Financing</u>	<u>Completion Date</u>	<u>Board Action</u>
<u>GENERAL FUND:</u>					
<u>GENERAL GOVERNMENT</u>					
1 Copier	Gen Govt.	\$ 10,000	General Fund	6/30/2017	Approved
2 Software	Gen Govt.	<u>13,000</u>	General Fund	6/30/2017	Approved
		<u>23,000</u>			
<u>STREETS AND PUBLIC WORKS:</u>					
3 Tractor with Side Cutter	Streets/Public Works	100,000	General Fund	6/30/2017	Approved
4 Brookshire Turning Lane	Streets/Public Works	155,000	General Fund	6/30/2017	Approved
5 Drainage Improvements	Streets/Public Works	155,000	General Fund	6/30/2017	Approved
6 Nezpique Bridge Improvements	Streets/Public Works	150,000	General Fund	6/30/2017	Approved
7 Resurface: Select city streets	Streets/Public Works	250,000	General Fund	6/30/2017	Approved
8 Truck	Streets/Public Works	<u>30,000</u>	General Fund	6/30/2017	Approved
		<u>840,000</u>			
TOTAL GENERAL FUND		863,000			
<u>STREET IMPROVEMENT CAPITAL PROJECTS FUND</u>					
9 2015 Road Overlay & Projects	Streets/Public Works	<u>864,500</u>	2014 Bond Issue	6/30/2017	Approved
TOTAL GOVERNMENTAL FUNDS		<u>1,727,500</u>			
<u>UTILITY FUND</u>					
10 Generators	Water Utility	<u>60,000</u>	Water Works	6/30/2017	Approved
11 Sewer Lift Station Improvements	Sewer Utility	<u>100,000</u>	1999 Sales Tax Fund	6/30/2017	Approved
12 Sewer Ext. Hwy. '89 to Chemin Metairie	Sewer Utility	208,000	State Louisiana Funding	6/30/2017	Approved
		<u>457,000</u>	1999 Sales Tax Fund	6/30/2017	Approved
		<u>665,000</u>			
13 Savoy & Deacon Road Water Line Ext.	Water Utility	<u>50,000</u>	Water Works	6/30/2017	Approved
14 Brookshire Water & Sewer Improvements	Sewer Utility	310,000	1999 Sales Tax Fund	6/30/2017	Approved
	Water Utility	<u>310,000</u>	Water Works	6/30/2017	Approved
		<u>620,000</u>			

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL OUTLAY BUDGET REQUEST (CONTINUED)
 Year Ended June 30, 2017

UTILITY FUND (CONTINUED)

15	Sewer Extension - Ogden Drive & Détente Road	Sewer Utility	500,500	LCDBG Grant	6/30/2017	Approved
			109,500	1999 Sales Tax Fund	6/30/2017	Approved
			<u>130,000</u>	1999 Sales Tax Fund	6/30/2017	Approved
			<u>740,000</u>			
16	Southside High School Water & Sewer Ext	Sewer Utility	650,000	1999 Sales Tax Fund	6/30/2017	Approved
		Water Utility	<u>650,000</u>	Water Works	6/30/2017	Approved
			<u>1,300,000</u>			
17	Refurbish Water Well	Water Utility	<u>40,000</u>	Water Works	6/30/2017	Approved
	TOTAL UTILITY FUND		<u>3,575,000</u>			
<u>YOUNGSVILLE SPORTS COMPLEX FUND</u>						
17	Turf Equipment	Sports Complex	23,500	Rec Facility Sales Tax	6/30/2017	Approved
18	Recreation Center Sign	Sports Complex	<u>25,000</u>	Rec Facility Sales Tax	6/30/2017	Approved
	TOTAL SPORTS COMPLEX FUND		<u>48,500</u>			
	TOTAL UTILITY PROJECTS		<u>3,623,500</u>			
	TOTAL ALL CAPITAL OUTLAY		<u>\$5,351,000</u>			

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

	Year Ended June 30,			%
	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET	
Revenues:				
Taxes	\$ 2,439,172	\$ 2,501,065	\$ 2,597,050	3.84%
Licenses and permits	756,878	768,775	743,500	-3.29%
Intergovernmental	39,831	17,715	11,000	-37.91%
Fines and forfeits	227,848	123,000	235,000	91.06%
Miscellaneous	<u>12,694</u>	<u>15,405</u>	<u>17,500</u>	<u>13.60%</u>
Total revenues	<u>3,476,423</u>	<u>3,425,960</u>	<u>3,604,050</u>	<u>5.20%</u>
Expenditures:				
General government	1,459,954	1,650,460	1,565,755	-5.13%
Public safety:				
Fire	522,147	699,500	1,020,065	45.83%
Streets and drainage	725,074	686,040	686,825	0.11%
Debt service	38,862	38,860	25,932	-33.27%
Capital Outlay	<u>411,539</u>	<u>119,410</u>	<u>863,000</u>	<u>622.72%</u>
Total expenditures	<u>3,157,576</u>	<u>3,194,269</u>	<u>4,161,577</u>	<u>30.28%</u>
Excess (deficiency) of revenues over expenditures	<u>318,847</u>	<u>231,691</u>	<u>(557,527)</u>	<u>-340.63%</u>
Other financing sources (uses):				
Transfer from 1968 Sales Tax	600,000	686,000	625,000	-8.89%
Transfer to 1981 Sales Tax	-	(250,700)	(760,000)	203.15%
Transfer to Debt Service Fund	(296,501)	(241,441)	(241,870)	0.18%
Transfer from Utility Fund	3,063	-	-	0.00%
Transfer to Youngsville Sports Complex	-	(814,645)	-	-100.00%
Transfer from (to) Capital Project Fund	<u>24,939</u>	<u>(163,195)</u>	<u>-</u>	<u>0.00%</u>
Total other financing sources (uses)	<u>331,501</u>	<u>(783,981)</u>	<u>(376,870)</u>	<u>-51.93%</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	650,348	(552,290)	(934,397)	<u>69.19%</u>
Fund balance, beginning	<u>2,685,667</u>	<u>3,336,015</u>	<u>2,783,725</u>	
Fund balance, ending	<u>\$ 3,336,015</u>	<u>\$ 2,783,725</u>	<u>\$ 1,849,328</u>	

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND
REVENUE SUMMARY
YEAR ENDED JUNE 30, 2017

	Year Ended June 30,			%
	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET	
Taxes:				
Ad valorem taxes--6.82 Mills (3.82-General; 3.00-Fire)	\$ 804,981	\$ 945,500	\$ 1,040,050	10.00%
Rededication from 1981 Sales Tax	1,092,039	1,001,115	1,000,000	-0.11%
Franchise - electric	429,399	436,535	437,000	0.11%
Franchise - gas	42,569	38,220	40,000	4.66%
Franchise - cable	70,184	79,695	80,000	0.38%
Total taxes	<u>2,439,172</u>	<u>2,501,065</u>	<u>2,597,050</u>	<u>3.84%</u>
Licenses and permits:				
Occupational licenses	16,725	18,365	18,500	0.74%
Insurance occupational licenses	249,088	275,410	275,000	-0.15%
Codes and permits revenue	491,065	475,000	450,000	-5.26%
Total licenses and permits	<u>756,878</u>	<u>768,775</u>	<u>743,500</u>	<u>-3.29%</u>
Intergovernmental:				
Federal -				
FEMA	-	3,895	-	-100.00%
State of Louisiana -				
Beer taxes	15,075	11,275	11,000	-2.44%
State grants	24,756	2,545	-	-100.00%
Total intergovernmental	<u>39,831</u>	<u>17,715</u>	<u>11,000</u>	<u>-37.91%</u>
Fines and forfeits				
Fines and court costs	<u>227,848</u>	<u>123,000</u>	<u>235,000</u>	<u>91.06%</u>
Miscellaneous:				
Culture and recreation	8,200	8,875	9,000	1.41%
Rental income	-	2,000	4,000	100.00%
Other sources	4,494	4,530	4,500	-0.66%
Total miscellaneous	<u>12,694</u>	<u>15,405</u>	<u>17,500</u>	<u>13.60%</u>
Total revenues	<u>\$ 3,476,423</u>	<u>\$ 3,425,960</u>	<u>\$ 3,604,050</u>	<u>5.20%</u>

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2017

	Year Ended June 30,			%
	2015	2016	2017	
	ACTUAL	ESTIMATED	BUDGET	
General government and administrative:				
Compensation - mayor and council	\$ 119,672	\$ 124,420	\$ 124,420	0.00%
Other salaries	139,576	163,680	163,680	0.00%
Payroll taxes and retirement	30,883	32,375	32,375	0.00%
Group insurance	28,355	39,535	37,000	-6.41%
Utilities and telephone	18,963	26,890	27,000	0.41%
Mayor's expense	12,978	13,200	11,220	-15.00%
CAO's expense	3,600	7,200	7,200	0.00%
Auto allowance	-	-	4,200	0.00%
Advertising	20,009	27,790	28,000	0.76%
Bank and credit card fees	1,969	2,570	2,600	1.15%
Repairs and maintenance	31,100	32,480	34,000	4.68%
Dues and publications	8,346	7,225	7,500	3.81%
Professional fees	83,618	75,000	75,000	0.00%
Grant consulting services	69,520	60,000	60,000	0.00%
General insurance	59,629	65,000	65,000	0.00%
Office supplies	41,048	39,735	40,000	0.67%
Computer expense	20,638	8,000	10,000	25.00%
Janitorial expense	1,959	6,420	6,480	0.93%
Convention expense	6,968	7,025	7,500	6.76%
Community relations	15,331	24,725	25,000	1.11%
Uniform expense	2,781	1,565	2,000	27.80%
Engineering	203,536	318,500	250,000	-21.51%
Radio Rent	700	2,830	800	-71.73%
Contract services	41,692	88,070	80,000	-9.16%
Annexation	15,927	22,910	25,000	9.12%
Mardi Gras expense	10,945	11,135	12,000	7.77%
Miscellaneous	12,334	4,505	5,000	10.99%
Total administrative	<u>1,002,077</u>	<u>1,212,785</u>	<u>1,142,975</u>	<u>-5.76%</u>
Code Enforcement				
Salaries and related expenses	-	6,460	20,800	221.98%
Auto expense	-	2,045	2,000	-2.20%
Telephone expense	-	250	600	140.00%
Inspection fees	<u>377,632</u>	<u>356,000</u>	<u>325,000</u>	<u>-8.71%</u>
Total code enforcement	<u>377,632</u>	<u>364,755</u>	<u>348,400</u>	<u>-4.48%</u>
Magistrate court -				
Legal fees/other salaries	10,425	23,500	23,500	0.00%
Payroll taxes and retirement	773	680	680	0.05%
Court expense	69,047	48,140	50,000	3.86%
Court supplies	-	600	200	-66.67%
Total magistrate court	<u>80,245</u>	<u>72,920</u>	<u>74,380</u>	<u>2.00%</u>
Total general government	<u>1,459,954</u>	<u>1,650,460</u>	<u>1,565,755</u>	<u>-5.13%</u>

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2017

	Year Ended June 30,			%
	2015	2016	2017	
	ACTUAL	ESTIMATED	BUDGET	Change
Public safety:				
Fire protection -				
Salaries and related expenses	272,061	414,120	420,000	1.42%
Hydrant maintenance	-	5,000	19,080	281.60%
General insurance	7,766	8,000	8,000	0.00%
Appropriation to Vol. Fire Dept.(1.86-Fire ad valorem tax)	174,281	204,056	224,461	10.00%
Appropriation to Vol. Fire Dept.(from general fund)	-	-	280,000	100.00%
Professional fees	14,215	14,500	14,500	0.00%
Truck note and interest	53,824	53,824	53,824	0.00%
Miscellaneous	-	-	200	100.00%
Total public safety	<u>522,147</u>	<u>699,500</u>	<u>1,020,065</u>	<u>45.83%</u>
Streets and drainage				
Salaries	180,207	187,030	187,030	0.00%
Group insurance	33,935	30,435	28,500	-6.36%
General insurance	24,269	25,000	25,000	0.00%
Payroll taxes/retirement	19,506	24,375	24,375	0.00%
Supplies, materials, and repairs	178,376	155,000	150,000	-3.23%
Auto and truck expense	38,318	21,190	25,000	17.98%
Street lighting	102,873	112,700	115,000	2.04%
Engineering fees	55,758	49,005	50,000	2.03%
Uniform expense	145	2,825	2,500	-11.50%
Office supplies	1,573	1,835	2,000	8.97%
Miscellaneous	610	500	500	0.00%
Telephone and utilities	11,408	14,900	15,000	0.67%
Contract expense/fees (Sheriff dept.)	61,698	49,725	50,400	1.36%
Contract services	16,398	11,520	11,520	0.00%
Total streets and drainage	<u>725,074</u>	<u>686,040</u>	<u>686,825</u>	<u>0.11%</u>
Debt service - (tractor & backhoe leases):				
Principal	36,899	37,774	25,705	-31.95%
Interest	1,963	1,086	227	-79.10%
Total debt service	<u>38,862</u>	<u>38,860</u>	<u>25,932</u>	<u>-33.27%</u>

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2017

	Year Ended June 30,			%
	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET	
Capital outlay				
General Government				
City hall sign	-	5,205	-	-100.00%
Copier	-	-	10,000	100.00%
Land	170,133	-	-	0.00%
Software	-	-	13,000	100.00%
Fire				
Equipment	8,655	11,765	-	-100.00%
Highways and Streets				
Brookshire turning lane	8,186	15,525	155,000	898.39%
Chemin Metairie bike lanes	-	37,400	-	-100.00%
Drainage improvements	6,646	10,410	155,000	1388.95%
Equipment	22,079	17,405	100,000	474.55%
Nezpique bridge improvements	-	2,100	150,000	7042.86%
Public works roof	-	19,600	-	-100.00%
Resurface streets	-	-	250,000	100.00%
Roundabout improvements	170,860	-	-	0.00%
Sidewalk improvements	24,980	-	-	0.00%
Truck	-	-	30,000	100.00%
Total capital outlay	<u>411,539</u>	<u>119,410</u>	<u>863,000</u>	<u>622.72%</u>
 Total expenditures	 <u>\$ 3,157,576</u>	 <u>\$ 3,194,269</u>	 <u>\$ 4,161,577</u>	 <u>30.28%</u>

CITY OF YOUNGVILLE, LOUISIANA
SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2017

	1968 1% Sales Tax Fund			1999 1/2 % Sales Tax Fund			1981 1/2% Sales Tax Fund--POLICE			1%--Recreational Facility Sales Tax			TOTALS-- Sales Tax Funds			% Change
	Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			
	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017	
ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET		
Revenues:																
Sales tax revenues--1%	\$ 2,196,999	\$2,002,230	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,190,972	\$ 2,009,990	\$ 2,000,000	4,387,971	\$ 4,012,221	\$4,000,000	-0.30%
Sales tax revenues--1/2%	-	-	-	1,098,499	1,001,115	1,000,000	1,104,958	1,001,115	1,000,000	-	-	-	2,203,457	2,002,230	2,000,000	-0.11%
State funding - supplemental pay	-	-	-	-	-	-	96,699	122,308	138,000	-	-	-	96,699	122,308	138,000	12.83%
LACE - Fines & court costs	-	-	-	-	-	-	12,845	548,940	250,000	-	-	-	12,845	548,940	250,000	-54.46%
Insurance reimbursement	-	-	-	-	-	-	-	6,788	-	-	-	-	-	6,788	-	-100.00%
Miscellaneous - interest	191	235	250	95	120	175	6,055	5,475	5,000	1,944	235	250	8,285	6,065	5,675	-6.44%
Total revenues	2,197,190	2,002,465	2,000,250	1,098,594	1,001,235	1,000,175	1,220,557	1,684,626	1,393,000	2,192,916	2,010,226	2,000,250	6,709,257	6,698,552	6,393,675	-4.55%
Expenditures:																
General government	23,137	28,870	29,000	15,195	14,881	16,000	23,691	28,240	28,000	11,270	21,940	22,000	73,293	93,932	95,000	1.14%
Police	-	-	-	-	-	-	1,600,764	2,271,554	2,135,391	-	-	-	1,600,764	2,271,554	2,135,391	-5.99%
Capital Outlay-	-	-	-	-	-	-	231,485	127,920	-	-	-	-	231,485	127,920	-	-100.00%
Total expenditures	23,137	28,870	29,000	15,195	14,881	16,000	1,855,940	2,427,715	2,163,391	11,270	21,940	22,000	1,905,542	2,493,406	2,230,391	-10.55%
Excess of revenues over expenditures	2,174,053	1,973,595	1,971,250	1,083,399	986,354	984,175	(635,383)	(743,089)	(770,391)	2,181,646	1,988,286	1,978,250	4,803,715	4,205,146	4,163,284	-1.00%
Other financing sources (uses):																
Transfers to Debt Service Fund	(1,191,305)	(1,320,074)	(1,314,045)	(88,322)	(88,766)	(89,168)	-	-	-	(1,290,388)	(1,289,300)	(1,291,995)	(2,570,015)	(2,698,140)	(2,695,208)	-0.11%
Transfers to Street Cap Projects Fur	(436,875)	-	-	(31,475)	-	-	-	-	-	-	-	-	(468,350)	-	-	0.00%
Transfer to General Fund	(600,000)	(686,000)	(625,000)	-	-	-	-	-	-	-	-	-	(600,000)	(686,000)	(625,000)	-8.89%
Transfer from General Fund	-	-	-	-	-	-	-	250,700	760,000	-	-	-	-	250,700	760,000	203.15%
Transfer to Utility Fund	(350,000)	-	-	(408,115)	(364,730)	(2,044,344)	-	-	-	-	-	-	(758,115)	(364,730)	(2,044,344)	460.51%
Transfer from Utility Fund	-	-	-	-	679,360	-	-	-	-	-	-	-	-	679,360	-	100.00%
Transfer to Sports Complex Fund	-	-	-	-	-	-	-	-	-	(1,027,651)	(842,695)	(850,000)	(1,027,651)	(842,695)	(850,000)	0.87%
Total other financing sources (u)	(2,578,180)	(2,006,074)	(1,939,045)	(527,912)	225,864	(2,133,512)	-	250,700	760,000	(2,318,039)	(2,131,995)	(2,141,995)	(5,424,131)	(3,661,506)	(5,454,552)	48.97%
Excess (deficiency) of revenues over expenditures and other uses	(404,127)	(32,479)	32,205	555,487	1,212,218	(1,149,337)	(635,383)	(492,389)	(10,391)	(136,393)	(143,710)	(163,745)	(620,416)	543,641	(1,291,268)	-337.52%
Fund balance, beginning	458,240	54,113	21,634	822,674	1,378,161	2,590,379	1,171,890	536,507	44,118	611,727	475,334	331,624	3,064,531	2,444,115	2,987,756	
Fund balance, ending	54,113	21,634	53,839	1,378,161	2,590,379	1,441,042	536,507	44,118	33,727	475,334	331,624	167,879	2,444,115	2,987,756	1,696,487	

CITY OF YOUNGVILLE, LOUISIANA
SALES TAX FUND
EXPENDITURE BUDGET
YEAR ENDED JUNE 30, 2017

	1968 1% Sales Tax Fund			1999 1/2 % Sales Tax Fund			1981 1/2% Sales Tax Fund--POLICE			1%--Recreational Facility Sales Tax			TOTALS-- Sales Tax Funds			
	Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			
	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017	
	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	ACTUAL	ESTIMATED	BUDGET	
General government:																
Sales tax collection fees	13,111	21,630	22,000	6,555	10,816	12,000	13,111	21,630	22,000	11,258	21,940	22,000	44,035	76,017	78,000	2.61%
Professional fees	9,970	7,240	7,000	8,575	4,065	4,000	10,580	6,610	6,000	-	-	-	29,125	17,915	17,000	-5.11%
Office expenses	56	-	-	65	-	-	-	-	-	12	-	-	133	-	-	0.00%
Total general government	23,137	28,870	29,000	15,195	14,881	16,000	23,691	28,240	28,000	11,270	21,940	22,000	73,293	93,932	95,000	1.14%
Expenditures:																
Salaries	-	-	-	-	-	-	779,135	1,001,691	1,001,931	-	-	-	779,135	1,001,691	1,001,931	0.02%
Overtime	-	-	-	-	-	-	50,100	36,544	35,000	-	-	-	50,100	36,544	35,000	-4.23%
Payroll taxes and retirement	-	-	-	-	-	-	178,248	258,815	275,000	-	-	-	178,248	258,815	275,000	6.25%
On-behalf payments	-	-	-	-	-	-	96,699	122,308	138,000	-	-	-	96,699	122,308	138,000	12.83%
Group insurance	-	-	-	-	-	-	93,123	161,033	165,000	-	-	-	93,123	161,033	165,000	2.46%
Advertising	-	-	-	-	-	-	-	-	2,500	-	-	-	-	-	2,500	100.00%
Repairs and maintenance	-	-	-	-	-	-	28,385	21,760	20,000	-	-	-	28,385	21,760	20,000	-8.09%
Office supplies and expense	-	-	-	-	-	-	39,865	26,110	10,500	-	-	-	39,865	26,110	10,500	-59.79%
Dues and subscriptions	-	-	-	-	-	-	1,659	3,840	3,500	-	-	-	1,659	3,840	3,500	-8.85%
Telephone and utilities	-	-	-	-	-	-	43,138	37,235	45,000	-	-	-	43,138	37,235	45,000	20.85%
Inmate meals	-	-	-	-	-	-	-	2,415	1,500	-	-	-	-	2,415	1,500	-37.90%
Insurance	-	-	-	-	-	-	80,966	83,330	85,000	-	-	-	80,966	83,330	85,000	2.00%
Auto expense	-	-	-	-	-	-	104,188	101,915	100,000	-	-	-	104,188	101,915	100,000	-1.88%
Uniforms and supplies	-	-	-	-	-	-	27,427	22,085	10,000	-	-	-	27,427	22,085	10,000	-54.72%
Training	-	-	-	-	-	-	860	2,065	7,500	-	-	-	860	2,065	7,500	263.25%
Travel expenses	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-	3,000	100.00%
Computer expense	-	-	-	-	-	-	11,095	20,320	10,000	-	-	-	11,095	20,320	10,000	-50.79%
Contract labor	-	-	-	-	-	-	-	3,340	1,500	-	-	-	-	3,340	1,500	-55.09%
Contract services	-	-	-	-	-	-	22,912	60,175	67,425	-	-	-	22,912	60,175	67,425	12.05%
Contributions	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	1,000	100.00%
Conference fees	-	-	-	-	-	-	1,970	1,620	3,000	-	-	-	1,970	1,620	1,500	-7.41%
Community relations	-	-	-	-	-	-	-	2,955	3,000	-	-	-	-	2,955	3,000	1.52%
Equipment expense	-	-	-	-	-	-	-	5,580	-	-	-	-	-	5,580	-	-100.00%
Miscellaneous	-	-	-	-	-	-	1,466	2,395	1,500	-	-	-	1,466	2,395	1,500	-37.38%
Radio rent	-	-	-	-	-	-	3,318	2,073	4,000	-	-	-	3,318	2,073	4,000	92.93%
Professional fees	-	-	-	-	-	-	7,236	1,770	5,000	-	-	-	7,236	1,770	5,000	182.54%
Animal control	-	-	-	-	-	-	13,274	-	-	-	-	-	13,274	-	-	0.00%
LACE contract labor	-	-	-	-	-	-	3,309	87,380	40,000	-	-	-	3,309	87,380	40,000	-54.22%
LACE court costs	-	-	-	-	-	-	3,391	193,915	90,000	-	-	-	3,391	193,915	90,000	-53.59%
Civil service -																
Salaries and payroll taxes	-	-	-	-	-	-	9,000	7,550	4,535	-	-	-	9,000	7,550	4,535	-39.93%
Professional fees	-	-	-	-	-	-	-	1,335	1,000	-	-	-	-	1,335	1,000	-25.09%
Total expenditures	-	-	-	-	-	-	1,600,764	2,271,554	2,135,391	-	-	-	1,600,764	2,271,554	2,133,891	-6.06%
Capital Outlay--																
Vehicles	-	-	-	-	-	-	130,385	61,000	-	-	-	-	130,385	61,000	-	-100.00%
Equipment	-	-	-	-	-	-	89,498	66,920	-	-	-	-	89,498	66,920	-	-100.00%
Building improvement - police st	-	-	-	-	-	-	11,602	-	-	-	-	-	11,602	-	-	0.00%
Total capital outlay	-	-	-	-	-	-	231,485	127,920	-	-	-	-	231,485	127,920	-	-100.00%
Total expenditures	\$ 23,137	\$ 28,870	\$ 29,000	\$ 15,195	\$ 14,881	\$ 16,000	\$ 1,855,940	\$ 2,427,715	\$ 2,163,391	\$ 11,270	\$ 21,940	\$ 22,000	\$ 1,905,542	\$ 2,493,406	\$ 2,228,891	-10.61%

CITY OF YOUNGSVILLE, LOUISIANA
DEBT SERVICE FUND BUDGET
YEAR ENDED JUNE 30, 2017

	Year Ended June 30,			%
	2015	2016	2017	
	ACTUAL	ESTIMATED	BUDGET	Change
Revenues:				
Miscellaneous - interest	\$ 5,108	\$ 4,773	\$ 4,000	-16.20%
Expenditures:				
Debt service:				
Sales Tax bonds - Series 2009				
Principal retirement	185,000	195,000	210,000	7.69%
Interest	185,811	177,948	169,418	-4.79%
Revenue bonds - Series 2011				
Principal retirement	160,000	160,000	165,000	3.13%
Interest	346,370	341,570	336,695	-1.43%
Sales Tax Bonds - 2012 Recreational Facility				
Principal retirement	365,000	375,000	390,000	4.00%
Interest	279,708	272,396	264,262	-2.99%
Sales Tax Bonds - 2013 Recreational Facility				
Principal retirement	400,000	395,000	395,000	0.00%
Interest	242,175	237,706	232,275	-2.28%
Series 2012 Limited Tax Refunding Bonds				
Principal retirement	271,000	211,000	216,000	2.37%
Interest charges	36,518	30,420	25,672	-15.61%
Sales Tax Bonds - 2013 Sales Tax Refunding				
Principal retirement	73,000	75,000	77,000	2.67%
Interest	15,305	13,750	12,168	-11.51%
Sales Tax Bonds - Series 2014				
Principal retirement	120,000	290,000	290,000	0.00%
Interest	31,397	81,458	74,470	-8.58%
Professional fees/bank charges	4,308	6,950	7,000	0.72%
Total expenditures	<u>2,715,592</u>	<u>2,863,198</u>	<u>2,864,960</u>	<u>0.06%</u>
Deficiency of revenues over expenditures	<u>(2,710,484)</u>	<u>(2,858,425)</u>	<u>(2,860,960)</u>	<u>0.09%</u>
Other financing sources (uses):				
Transfers from 1968 Sales Tax Fund	1,191,305	1,320,074	1,314,045	-0.46%
Transfers from 1999 Sales Tax Fund	88,322	88,766	89,168	0.45%
Transfers from Recreational Sales Tax Fund	1,290,388	1,289,300	1,291,995	0.21%
Transfers to Capital Projects Fund	(1,157,775)	-	-	0.00%
Transfers from General Fund (from ad valorem tax)	296,501	241,441	241,870	0.18%
Total other financing sources	<u>1,708,741</u>	<u>2,939,582</u>	<u>2,937,078</u>	<u>-0.09%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>(1,001,743)</u>	81,157	76,118	<u>-6.21%</u>
Fund balance, beginning	<u>3,896,896</u>	<u>2,895,153</u>	<u>2,976,310</u>	
Fund balance, ending	<u>\$2,895,153</u>	<u>\$2,976,310</u>	<u>\$3,052,428</u>	

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECTS FUND - STREET IMPROVEMENTS
YEAR ENDED JUNE 30, 2017

	Year Ended June 30,			%
	2015	2016	2017	
	ACTUAL	ESTIMATED	BUDGET	Change
Revenues:				
Interest	\$ 3,650	\$ 5,900	\$ 3,500	-40.68%
Other sources	60	25,460	-	-100.00%
Total revenues	<u>3,710</u>	<u>31,360</u>	<u>3,500</u>	<u>-88.84%</u>
Expenditures:				
Current - general government				
Professional fees	19,482	55,000	50,000	-9.09%
Miscellaneous	3,760	-	-	0.00%
Total general government	<u>23,242</u>	<u>55,000</u>	<u>50,000</u>	<u>-9.09%</u>
Debt service -				
Bond issuance costs	<u>61,211</u>	-	-	0.00%
Capital outlay -				
Streets and drainage:				
Land - Savoy Road project	29,383	-	-	0.00%
Savoy Road project	202,419	-	-	0.00%
Chemin Metairie Parkway Phase II and III	1,136,055	-	-	0.00%
Chemin Metairie Roundabout reconstruction	506,397	-	-	0.00%
Street overlay	426,450	-	-	0.00%
Bonin and Chemin Metairie road improvement	4,048	-	-	0.00%
Chemin Metairie Phase I/II road repair	-	102,375	-	-100.00%
2015 Road overlay projects	-	669,200	854,500	27.69%
Sidewalk and bridge projects	-	12,375	10,000	-19.19%
Miscellaneous street projects	<u>44,023</u>	<u>70,353</u>	-	<u>-100.00%</u>
Total capital outlay - governmental activ	<u>2,348,775</u>	<u>854,303</u>	<u>864,500</u>	<u>1.19%</u>
Total expenditures - governmental activi	<u>2,433,228</u>	<u>909,303</u>	<u>914,500</u>	<u>0.57%</u>
Deficiency of revenues over expenditures	(2,429,518)	(877,943)	(911,000)	3.77%
Other financing sources:				
Bond proceeds	3,500,000	-	-	0.00%
Transfer from 1968 Sales Tax Fund	436,875	-	-	0.00%
Transfer from 1999 Sales Tax Fund	31,475	-	-	0.00%
Transfer from Debt Service Fund	1,157,775	-	-	0.00%
Transfer from (to) General Fund	(24,939)	163,195	-	-100.00%
Transfer to Utility Fund	<u>(708,996)</u>	<u>(486,498)</u>	-	<u>-100.00%</u>
Total other financing sources	<u>4,392,190</u>	<u>(323,303)</u>	-	<u>-100.00%</u>
Excess (deficiency) of revenues and othe financing sources over expenditures	1,962,672	(1,201,246)	(911,000)	<u>-24.16%</u>
Fund balance, beginning	<u>624,514</u>	<u>2,587,186</u>	<u>1,385,940</u>	
Fund balance, ending	<u>\$2,587,186</u>	<u>\$ 1,385,940</u>	<u>\$ 474,940</u>	

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECTS FUND - RECREATIONAL
YEAR ENDED JUNE 30, 2017

	Year Ended June 30,			%
	2015	2016	2017	
	ACTUAL	ESTIMATED	BUDGET	Change
Revenues:				
State Louisiana funding	\$ 2,345,300	\$ 708,390	\$ -	-100.00%
Interest	2,846	600	-	-100.00%
Total revenues	<u>2,348,146</u>	<u>708,990</u>	<u>-</u>	<u>-100.00%</u>
Expenditures:				
Capital outlay -				
Culture and recreation -				
Recreational Facility	2,646,112	-	-	0.00%
Recreational Facility Parking	51,870	-	-	0.00%
Total capital outlay	<u>2,697,982</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Income (deficiency) of revenues over expenditures	<u>(349,836)</u>	<u>708,990</u>	<u>-</u>	<u>-100.00%</u>
Other financing uses				
Transfer to Sports Complex Fund	-	(1,002,807)	-	-100.00%
Total other financing uses	<u>-</u>	<u>(1,002,807)</u>	<u>-</u>	<u>-100.00%</u>
Deficiency of revenues and other financing sources over expenditures	<u>(349,836)</u>	<u>(293,817)</u>	<u>-</u>	<u>-100.00%</u>
Fund balance, beginning	<u>643,653</u>	<u>293,817</u>	<u>-</u>	
Fund balance, ending	<u>\$ 293,817</u>	<u>\$ -</u>	<u>\$ -</u>	

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

	Year Ended June 30,			
	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET	% Change
Revenues:				
Charges for services -				
Water	\$1,319,107	\$1,628,000	\$1,872,200	15.00%
Sewer service charges	693,761	836,800	962,320	15.00%
Garbage charges	867,426	964,500	1,060,950	10.00%
Water/sewer installations	543,825	442,500	400,000	-9.60%
Miscellaneous	<u>72,309</u>	<u>61,170</u>	<u>64,000</u>	<u>4.63%</u>
Total revenues	<u>3,496,428</u>	<u>3,932,970</u>	<u>4,359,470</u>	<u>10.84%</u>
Expenses:				
Salaries	403,586	366,020	388,535	6.15%
Payroll taxes/Retirement	29,911	28,001	32,810	17.17%
Retirement	20,120	18,305	20,060	9.59%
Group insurance	62,999	54,686	64,000	17.03%
Utilities	101,583	115,985	117,000	0.88%
Water purchases	555,972	657,355	700,000	6.49%
Maintenance and repairs	584,716	606,285	610,000	0.61%
Contract maintenance fees	72,775	115,881	120,255	3.77%
Supplies, parts & chemicals	86,274	78,020	85,000	8.95%
Office expense	1,514	320	500	56.25%
Credit card fees	15,005	35,455	37,000	4.36%
Garbage collection expense	774,519	804,230	825,000	2.58%
Depreciation expense	669,877	693,455	803,455	15.86%
Professional fees	60,084	45,300	48,000	5.96%
Engineering fees	120,664	303,325	115,000	-62.09%
General insurance	82,515	85,000	85,000	0.00%
Tests	29,608	41,475	42,000	1.27%
Miscellaneous	<u>27,979</u>	<u>1,120</u>	<u>1,200</u>	<u>7.14%</u>
Total expenses	<u>3,699,701</u>	<u>4,050,219</u>	<u>4,094,815</u>	<u>1.10%</u>
Operating income (loss)	<u>(203,273)</u>	<u>(117,249)</u>	<u>264,655</u>	<u>-325.72%</u>

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

	Year Ended June 30,			
	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET	
Nonoperating revenues (expenses):				
Ad valorem taxes	282,279	332,520	365,770	10.00%
Interest income	1,040	351	500	42.59%
Interest expense	(58,151)	(51,891)	(49,235)	-5.12%
Loss on sale of capital assets	(295)	-	-	0.00%
	<u>224,873</u>	<u>280,980</u>	<u>317,035</u>	<u>12.83%</u>
Total nonoperating revenues (expenses)				
	<u>21,600</u>	<u>163,731</u>	<u>581,690</u>	<u>255.27%</u>
Income before cont. and transfers				
Capital contributions - external grants	300,516	19,300	725,000	3656.48%
Utility projects	-	(2,459,675)	(3,575,000)	-100.00%
	<u>300,516</u>	<u>(2,440,375)</u>	<u>(2,850,000)</u>	<u>16.79%</u>
Transfers in (out)				
Transfer from Sales Tax Funds	758,115	364,730	2,044,344	460.51%
Transfer to 1999 Sales Tax Fund	-	(679,360)	-	-100.00%
Transfer from Capital Project Funds	708,996	486,498	-	-100.00%
Transfer to General Fund	(3,063)	-	-	0.00%
Total transfers in (out)	<u>1,464,048</u>	<u>171,868</u>	<u>2,044,344</u>	<u>1089.48%</u>
Increase (decrease) in retained earnings	1,786,164	(2,104,776)	(223,966)	<u>-89.36%</u>
Fund equity, beginning	<u>14,925,552</u>	<u>16,711,716</u>	<u>14,606,940</u>	
Fund equity, ending	<u>16,711,716</u>	<u>14,606,940</u>	<u>14,382,974</u>	

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

	Year Ended June 30,			WATER DEPT			SEWER DEPT			SANITATION DEPT		
	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET
Revenues:												
Charges for services -												
Water	\$ 1,319,107	\$ 1,628,000	\$ 1,872,200	\$ 1,319,107	\$ 1,628,000	\$ 1,872,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer service charges	693,761	836,800	962,320	-	-	-	693,761	836,800	962,320	-	-	-
Garbage charges	867,426	964,500	1,060,950	-	-	-	-	-	-	867,426	964,500	1,060,950
Water/sewer installations	543,825	442,500	400,000	428,075	332,000	300,000	115,750	110,500	100,000	-	-	-
Miscellaneous	72,309	61,170	64,000	35,579	30,000	32,000	16,396	15,420	16,000	20,334	15,750	16,000
Total revenues	<u>3,496,428</u>	<u>3,932,970</u>	<u>4,359,470</u>	<u>1,782,761</u>	<u>1,990,000</u>	<u>2,204,200</u>	<u>825,907</u>	<u>962,720</u>	<u>1,078,320</u>	<u>887,760</u>	<u>980,250</u>	<u>1,076,950</u>
Expenses:												
Salaries	403,586	366,020	388,535	264,056	247,980	247,980	97,897	70,735	93,250	41,633	47,305	47,305
Payroll taxes	29,911	28,001	32,810	19,341	18,970	18,970	7,385	5,411	10,220	3,185	3,620	3,620
Retirement	20,120	18,305	20,060	13,161	12,400	12,400	4,878	3,540	5,295	2,081	2,365	2,365
Group insurance	62,999	54,686	64,000	34,316	30,975	32,000	19,914	17,705	19,000	8,769	6,005	13,000
Utilities and telephone	101,583	115,985	117,000	18,520	21,935	22,000	83,063	94,050	95,000	-	-	-
Water purchases	555,972	657,355	700,000	555,972	657,355	700,000	-	-	-	-	-	-
Maintenance and repairs	584,716	606,285	610,000	483,937	511,285	513,000	100,779	95,000	97,000	-	-	-
Contract maintenance fees	72,775	115,881	120,255	-	22,550	25,000	72,775	88,131	95,255	-	5,200	-
Supplies, parts & chemicals	86,274	78,020	85,000	45,432	59,155	65,000	12,921	18,865	20,000	27,921	-	-
Office expense	1,514	320	600	1,514	265	500	-	55	100	-	-	-
Credit card fees	15,005	35,455	37,000	9,715	20,615	20,500	2,700	6,595	7,500	2,590	8,245	9,000
Garbage collection expense	774,519	804,230	825,000	-	-	-	-	-	-	774,519	804,230	825,000
Depreciation expense	669,877	693,455	803,455	301,803	305,520	375,520	368,074	387,935	427,935	-	-	-
Professional fees	60,084	45,300	48,000	43,189	23,320	25,000	16,895	21,980	23,000	-	-	-
Engineering fees	120,664	303,325	115,000	47,071	148,325	45,000	73,593	155,000	70,000	-	-	-
General insurance	82,515	85,000	85,000	57,199	48,000	48,000	25,316	37,000	37,000	-	-	-
Tests	29,608	41,475	42,000	-	11,335	11,500	29,608	30,140	30,500	-	-	-
Miscellaneous	27,979	1,120	1,200	15,183	1,120	1,200	5,991	-	-	6,805	-	-
Total expenses	<u>3,699,701</u>	<u>4,050,219</u>	<u>4,094,915</u>	<u>1,910,409</u>	<u>2,141,107</u>	<u>2,163,570</u>	<u>921,789</u>	<u>1,032,142</u>	<u>1,031,055</u>	<u>867,503</u>	<u>876,970</u>	<u>900,290</u>
Operating income (loss)	\$ (203,273)	\$ (117,249)	\$ 264,555	\$ (127,648)	\$ (151,107)	\$ 40,630	\$ (95,882)	\$ (69,422)	\$ 47,265	\$ 20,257	\$ 103,280	\$ 176,660

CITY OF YOUNGSVILLE, LOUISIANA
YOUNGSVILLE SPORTS COMPLEX BUDGET
YEAR ENDED JUNE 30, 2017

	Year Ended June 30,			%
	2015	2016	2017	
	ACTUAL	ESTIMATED	BUDGET	Change
Revenues				
Sponsorships	\$ 209,069	\$ 260,720	\$ 314,095	20.47%
Recreation program fees	-	95,270	158,340	66.20%
Tournament fees	76,266	103,540	145,850	40.86%
League fees	63,078	86,095	85,158	-1.09%
Gate fees	46,422	66,945	100,000	49.38%
Concession fees	65,179	53,580	70,000	30.65%
Court fees	4,669	8,600	8,000	-6.98%
Commissions	-	5,450	6,000	10.09%
Security reimbursement	-	17,100	26,500	49.38%
Miscellaneous	500	1,845	2,550	30.65%
Total revenues	<u>465,183</u>	<u>699,145</u>	<u>916,493</u>	<u>31.09%</u>
Expenditures				
Salaries	386,508	370,755	419,780	13.22%
Payroll taxes and retirement	48,166	45,620	52,950	16.07%
Group insurance	56,702	50,500	64,575	27.87%
Advertising	15,117	25,000	18,800	-24.80%
Auto allowance	17,000	18,000	18,000	0.00%
Awards	3,033	10,000	22,150	121.50%
Bank and credit card charges	-	1,075	1,000	-6.95%
Commissions	27,925	4,600	25,000	443.48%
Computer expense	8,729	10,665	10,930	2.48%
Conference fees	2,218	-	6,500	100.00%
Contract labor:				
Maintenance	57,336	63,000	60,000	-4.76%
Tennis	14,855	25,500	25,000	-1.96%
Other	937	2,920	1,000	-65.75%
Contract services	-	14,500	21,225	46.38%
Depreciation expense	626,857	675,255	755,000	11.81%
Garbage collection	-	14,805	17,880	20.77%
Gas & repairs	4,130	3,740	4,000	6.95%
Insurance	73,139	99,500	100,000	0.50%
Janitorial expense	42,240	60,000	67,000	11.67%
League expense	2,600	53,250	88,300	65.82%
League officials	49,379	80,880	103,958	28.53%
Legal fees	2,405	2,600	1,000	-61.54%
Office supplies and expense	13,634	55,000	20,000	-63.64%
Repairs and maintenance	81,049	85,000	80,000	-5.88%
Security	62,445	66,650	70,000	5.03%
Sponsorship signs	70,070	25,300	18,000	-28.85%
Sporting goods	-	47,100	35,000	-25.69%
Supplies	45,422	58,500	57,000	-2.56%
Telephone and utilities	99,249	102,000	120,000	17.65%
Tools and equipment	37,332	5,780	5,000	-13.49%
Tournament fees	17,819	88,130	119,580	35.69%
Turf maintenance	-	36,000	50,000	38.89%
Umpire meals	6,166	7,915	-	-100.00%
Uniforms	3,988	2,050	5,000	143.90%
Total expenses	<u>1,876,450</u>	<u>2,211,590</u>	<u>2,463,628</u>	<u>11.40%</u>
Operating loss	<u>(1,411,267)</u>	<u>(1,512,445)</u>	<u>(1,547,135)</u>	<u>2.29%</u>

CITY OF YOUNGSVILLE, LOUISIANA
YOUNGSVILLE SPORTS COMPLEX BUDGET
YEAR ENDED JUNE 30, 2017

	Year Ended June 30,			
	2015 ACTUAL	2016 ESTIMATED	2017 BUDGET	
Nonoperating expenses:				
Loss on disposal of assets	(1,167)	-	-	0.00%
Capital outlay	-	(1,883,663)	(48,500)	-97.43%
	<u>(1,167)</u>	<u>(1,883,663)</u>	<u>(48,500)</u>	<u>-97.43%</u>
Other financing sources:				
Transfer from General Fund	-	814,645	-	-100.00%
Transfer from Rec. Facilities Cap Projects Fu	-	1,002,807	-	-100.00%
Transfer from Rec. Facilities Sales Tax Fund	1,027,651	842,695	850,000	0.87%
Total other financing sources	<u>1,027,651</u>	<u>2,660,147</u>	<u>850,000</u>	<u>-68.05%</u>
Decrease in retained earnings	(384,783)	(735,961)	(745,635)	<u>1.31%</u>
Fund equity, beginning	<u>21,527,272</u>	<u>21,142,489</u>	<u>20,406,528</u>	
Fund equity, ending	<u>\$ 21,142,489</u>	<u>\$ 20,406,528</u>	<u>\$ 19,660,893</u>	

ESTIMATING SCHEDULES FOR AMENDED BUDGET

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2016

	Original Budget	Year Ended June 30,			% Change
		9 months Actual	3 months Estimated	2016 Estimated	
Revenues:					
Taxes -					
Ad valorem	\$ 895,000	\$ 928,783	\$ 16,717	\$ 945,500	5.64%
Rededication from 1981 Sales Tax	1,250,000	750,835	250,280	1,001,115	-19.91%
Franchise- electric	450,000	343,770	92,765	436,535	-2.99%
Franchise- gas	45,000	36,725	1,495	38,220	-15.07%
Franchise- cable	75,000	60,075	19,620	79,695	6.26%
Total taxes	<u>2,715,000</u>	<u>2,120,188</u>	<u>380,877</u>	<u>2,501,065</u>	<u>-7.88%</u>
Licenses and permits:					
Occupational licenses	16,500	18,015	350	18,365	11.30%
Insurance occupational licenses	260,000	70,845	204,565	275,410	5.93%
Codes and permits revenue	500,000	378,885	96,115	475,000	-5.00%
Total licenses and permits	<u>776,500</u>	<u>467,745</u>	<u>301,030</u>	<u>768,775</u>	<u>-0.99%</u>
Intergovernmental:					
Federal-					
FEMA	-	3,895	-	3,895	100.00%
State of Louisiana -					
Beer taxes	16,000	7,760	3,515	11,275	-29.53%
State grants	25,000	2,545	-	2,545	-89.82%
Total intergovernmental	<u>41,000</u>	<u>14,200</u>	<u>3,515</u>	<u>17,715</u>	<u>-56.79%</u>
Fines and forfeits					
Fines and court costs	<u>300,000</u>	<u>93,988</u>	<u>29,012</u>	<u>123,000</u>	<u>-59.00%</u>
Miscellaneous:					
Culture and recreation	9,000	8,875	-	8,875	-1.39%
Rental income	-	-	2,000	2,000	100.00%
Other sources	3,000	3,280	1,250	4,530	51.00%
Total miscellaneous	<u>12,000</u>	<u>12,155</u>	<u>3,250</u>	<u>15,405</u>	<u>28.38%</u>
Total revenues	<u>\$ 3,844,500</u>	<u>\$ 2,708,276</u>	<u>\$ 717,684</u>	<u>\$3,425,960</u>	<u>-10.89%</u>

CITY OF YOUNGVILLE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2016

Expenditures:	Original Budget	Year Ended June 30,			% Change
		9 months Actual	3 months Estimated	2016 Estimated	
General government and administrative:					
Compensation - mayor and council	\$ 124,420	\$ 93,315	\$ 31,105	\$ 124,420	0.00%
Other salaries	153,403	122,760	40,920	163,680	6.70%
Salary increase	7,003	-	-	-	-100.00%
Payroll taxes and retirement	30,000	20,529	11,846	32,375	7.92%
Group insurance	35,000	32,636	6,899	39,535	12.96%
Utilities and telephone	20,000	19,980	6,910	26,890	34.45%
Mayor's expense	13,700	9,900	3,300	13,200	-3.65%
CAO's expense	7,200	5,400	1,800	7,200	0.00%
Advertising	20,000	19,340	8,450	27,790	38.95%
Bank and credit card fees	-	1,930	640	2,570	0.00%
Repairs and maintenance	25,000	24,360	8,120	32,480	29.92%
Dues and publications	3,100	7,050	175	7,225	133.06%
Professional fees	90,000	54,468	20,532	75,000	-16.67%
Grant consulting services	60,000	45,000	15,000	60,000	0.00%
General insurance	65,000	30,460	34,540	65,000	0.00%
Office supplies	32,000	29,799	9,936	39,735	24.17%
Computer expense	30,000	3,000	5,000	8,000	-73.33%
Janitorial expense	2,000	4,815	1,605	6,420	221.00%
Convention expense	15,000	6,025	1,000	7,025	-53.16%
Community relations	25,000	22,095	2,630	24,725	-1.10%
Uniform expense	2,000	1,565	-	1,565	-21.75%
Engineering fees	250,000	293,500	25,000	318,500	27.40%
Radio Rent	800	2,121	709	2,830	253.75%
Contract services	25,000	58,550	29,520	88,070	252.28%
Annexation	25,000	17,180	5,730	22,910	-8.36%
Mardi Gras expense	14,000	11,135	-	11,135	-20.46%
Miscellaneous	12,000	3,378	1,127	4,505	-62.46%
Total administrative	<u>1,086,626</u>	<u>940,291</u>	<u>272,494</u>	<u>1,212,785</u>	<u>11.61%</u>
Code Enforcement					
Salaries and related expenses	-	2,564	3,896	6,460	0.00%
Auto expense	-	1,035	1,010	2,045	0.00%
Telephone expense	-	100	150	250	0.00%
Inspection fees	432,500	282,545	73,455	356,000	-17.69%
Total code enforcement	<u>432,500</u>	<u>286,244</u>	<u>78,511</u>	<u>364,755</u>	<u>-15.66%</u>
Magistrate court -					
Legal fees/other salaries	19,085	17,029	6,471	23,500	23.14%
Payroll taxes and retirement	1,200	479	201	680	-43.36%
Court expense	75,000	32,730	15,410	48,140	-35.81%
Court supplies	200	600	-	600	200.00%
Total magistrate court	<u>95,485</u>	<u>50,838</u>	<u>22,082</u>	<u>72,920</u>	<u>-23.63%</u>
Total general government	<u>1,614,611</u>	<u>1,277,373</u>	<u>373,086</u>	<u>1,650,460</u>	<u>2.22%</u>

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2016

	Original Budget	Year Ended June 30,			% Change
		9 months Actual	3 months Estimated	2016 Estimated	
Fire-					
Salaries and related expenses	420,000	331,890	82,230	414,120	-1.40%
Hydrant maintenance	-	-	5,000	5,000	100.00%
General insurance	8,000	8,000	-	8,000	0.00%
Appropriation (from ad valorem tax)	193,771	197,792	6,264	204,056	5.31%
Professional fees	10,000	-	14,500	14,500	45.00%
Truck note and interest	53,824	53,824	-	53,824	0.00%
Miscellaneous	200	-	-	-	-100.00%
Total fire	<u>685,795</u>	<u>591,506</u>	<u>107,994</u>	<u>699,500</u>	<u>2.00%</u>
Streets & drainage-					
Salaries	194,870	144,532	42,498	187,030	-4.02%
Salary increase	6,505	-	-	-	-100.00%
Group insurance	35,000	22,825	7,610	30,435	-13.04%
General insurance	30,000	16,670	8,330	25,000	-16.67%
Payroll taxes/retirement	25,500	18,282	6,093	24,375	-4.41%
Supplies, materials, and repairs	175,000	112,350	42,650	155,000	-11.43%
Auto and truck expense	40,000	15,890	5,300	21,190	-47.03%
Street lighting	105,000	83,435	29,265	112,700	7.33%
Engineering fees	10,000	34,005	15,000	49,005	390.05%
Uniform expense	500	2,825	-	2,825	465.00%
Office supplies	1,000	1,225	610	1,835	83.53%
Miscellaneous	5,000	-	500	500	-90.00%
Telephone and utilities	20,000	11,150	3,750	14,900	-25.50%
Contract expense/fees(Sheriff' dep	50,400	37,292	12,433	49,725	-1.34%
Contract services	-	8,640	2,880	11,520	0.00%
Total highway and streets	<u>698,775</u>	<u>509,121</u>	<u>176,919</u>	<u>686,040</u>	<u>-1.82%</u>
Debt service - (tractor & backhoe leases):					
Principal	37,774	28,248	9,526	37,774	0.00%
Interest	1,086	898	188	1,086	0.00%
Total debt service	<u>38,860</u>	<u>29,146</u>	<u>9,714</u>	<u>38,860</u>	<u>0.00%</u>
Capital outlay					
General Government					
City hall sign	-	5,205	-	5,205	100.00%
Accounting software	120,000	-	-	-	-100.00%
Fire					
Equipment	21,500	11,765	-	11,765	-45.28%
Streets & drainage-					
Brookshire turning lane	100,000	15,525	-	15,525	-84.48%
Chemin Metairie Pkwy bike lan	-	-	37,400	37,400	100.00%
Drainage improvements	155,060	9,780	630	10,410	-93.29%
Equipment	39,300	500	16,905	17,405	-55.71%
Nezpique bridge improvements	-	2,100	-	2,100	100.00%
Public works roof	-	19,600	-	19,600	100.00%
Resurface streets	500,000	-	-	-	-100.00%
Tractor with mower	116,788	-	-	-	-100.00%
Total capital outlay	<u>1,052,648</u>	<u>64,475</u>	<u>54,935</u>	<u>119,410</u>	<u>-88.66%</u>
Total expenditures	<u>\$ 4,090,689</u>	<u>\$ 2,471,621</u>	<u>\$ 722,648</u>	<u>\$3,194,269</u>	<u>-21.91%</u>

CITY OF YOUNGSVILLE, LOUISIANA
SALES TAX FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2016

	1968 1% Sales Tax Fund			1999 1/2% Sales Tax Fund			1981 1/2% Sales Tax Fund--POLICE			1% Recreational Facility Sales Tax			TOTALS-- Sales Tax Funds				
	Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,				
	9 Months Actual	3 Months Estimated	2016 Estimated	9 Months Actual	3 Months Estimated	2016 Estimated	9 Months Actual	3 Months Estimated	2016 Estimated	9 Months Actual	3 Months Estimated	2016 Estimated	Original Budget	9 Months Actual	3 Months Estimated	2016 Estimated	% Change
Revenues:																	
Sales tax revenues--1%	\$ 1,501,672	\$ 500,558	\$ 2,002,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,507,495	\$ 502,495	\$ 2,009,990	\$ 6,250,000	\$ 3,009,167	\$ 1,003,054	\$ 4,012,221	-35.80%
Sales tax revenues--1/2%	-	-	-	750,835	250,280	1,001,115	750,835	250,280	1,001,115	-	-	-	1,250,000	1,501,670	500,560	2,002,230	60.18%
State funding - supplemental pay	-	-	-	-	-	-	94,615	27,693	122,308	-	-	-	138,000	94,615	27,693	122,308	-11.37%
LACE - fines and court costs	-	-	-	-	-	-	448,940	100,000	548,940	-	-	-	-	448,940	100,000	548,940	100.00%
Insurance reimbursement	-	-	-	-	-	-	6,788	-	6,788	-	-	-	-	6,788	-	6,788	100.00%
Miscellaneous	175	60	235	88	32	120	4,625	850	5,475	175	60	235	1,650	5,063	1,002	6,065	267.60%
Total revenues	1,501,847	500,618	2,002,465	750,923	250,312	1,001,235	1,305,803	378,823	1,684,626	1,507,670	502,556	2,010,226	7,639,650	5,066,243	1,632,309	6,698,552	-12.32%
Expenditures:																	
General government	22,462	6,408	28,870	11,852	3,029	14,881	22,452	-	28,240	16,455	5,485	21,940	60,300	73,221	14,922	93,932	55.77%
Police	-	-	-	-	-	-	1,746,542	-	2,271,554	-	-	-	2,028,118	1,746,542	-	2,271,554	12.00%
Capital Outlay-	-	-	-	-	-	-	110,920	17,000	127,920	-	-	-	66,350	110,920	17,000	127,920	92.80%
Total expenditures	22,462	6,408	28,870	11,852	3,029	14,881	1,879,914	17,000	2,427,715	16,455	5,485	21,940	2,154,768	1,930,683	31,922	2,493,406	15.72%
Excess (deficiency) of revenues over expenditures	1,479,385	494,210	1,973,595	739,071	247,283	986,354	(574,111)	361,823	(743,089)	1,491,215	497,071	1,988,286	5,484,882	3,135,560	1,600,387	4,205,146	-23.33%
Other financing sources (uses):																	
Transfers to Debt Service Fund	(986,284)	(333,790)	(1,320,074)	(66,575)	(22,191)	(88,766)	-	-	-	(965,603)	(323,698)	(1,289,300)	(2,691,191)	(2,018,462)	(738,801)	(2,698,140)	0.26%
Transfers to General Fund	(521,000)	(165,000)	(686,000)	-	-	-	-	-	-	-	-	-	(970,000)	(521,000)	(165,000)	(686,000)	-29.28%
Transfers from General Fund	-	-	-	-	-	-	25,700	225,000	250,700	-	-	-	385,000	25,700	225,000	250,700	-34.88%
Transfers to Rec Cap Projects Fu	-	-	-	-	-	-	-	-	-	-	-	-	(200,000)	-	-	-	-100.00%
Transfer to Utility Fund	-	-	-	(283,417)	(81,313)	(364,730)	-	-	-	-	-	-	(1,589,500)	(283,417)	(81,313)	(364,730)	-77.05%
Transfer from Utility Fund	-	-	-	-	679,360	679,360	-	-	-	-	-	-	-	-	679,360	679,360	100.00%
Transfer to Sports Complex Func	-	-	-	-	-	-	-	-	-	(606,460)	(236,235)	(842,695)	(900,000)	(606,460)	(236,235)	(842,695)	-6.37%
Total other financing sources (uses)	(1,507,284)	(498,790)	(2,006,074)	(349,992)	575,856	225,864	25,700	225,000	250,700	(1,572,063)	(559,933)	(2,131,995)	(5,965,691)	(3,403,639)	(316,989)	(3,661,506)	-38.62%
Excess (deficiency) of revenues over expenditures and other uses	\$ (27,899)	\$ (4,580)	\$ (32,479)	\$ 389,079	\$ 823,139	\$ 1,212,218	\$ (548,411)	\$ 586,823	\$ (492,389)	\$ (80,848)	\$ (62,862)	\$ (143,710)	\$ (480,809)	\$ (268,079)	\$ 1,283,398	\$ 543,641	-213.07%

CITY OF YOUNGVILLE, LOUISIANA
SALES TAX FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2016

	1968 1% Sales Tax Fund			1999 1/2 % Sales Tax Fund			1981 1/2 % Sales Tax Fund--POLICE			1% Recreational Facility Sales Tax			TOTALS-- Sales Tax Funds					
	Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Year Ended June 30,			Original Budget	Year Ended June 30,			% Change	
	9 Months	3 Months	2016	9 Months	3 Months	2016	9 Months	3 Months	2016	9 Months	3 Months	2016		9 Months	3 Months	2016		
	Actual	Estimated	Estimated	Actual	Estimated	Estimated	Actual	Estimated	Estimated	Actual	Estimated	Estimated	Actual	Estimated	Estimated			
General government-																		
Sales tax collection fees	\$ 16,222	\$ 5,408	\$ 21,630	\$ 8,112	\$ 2,704	\$ 10,816	\$ 16,222	\$ 5,408	\$ 21,630	\$ 16,455	\$ 5,485	\$ 21,940	\$ 35,000	\$ 57,011	\$ 19,006	\$ 76,017	117.19%	
Professional fees	6,240	1,000	7,240	3,740	325	4,065	6,230	380	6,610	-	-	-	25,200	16,210	1,705	17,915	-28.91%	
Office expenses	-	-	-	-	-	-	-	-	-	-	-	-	100	-	-	-	-100.00%	
Total general government	<u>22,462</u>	<u>6,408</u>	<u>28,870</u>	<u>11,852</u>	<u>3,029</u>	<u>14,881</u>	<u>22,452</u>	<u>5,788</u>	<u>28,240</u>	<u>16,455</u>	<u>5,485</u>	<u>21,940</u>	<u>60,300</u>	<u>73,221</u>	<u>20,711</u>	<u>93,932</u>	<u>55.77%</u>	
Expenditures																		
Salaries	-	-	-	-	-	-	764,691	237,000	1,001,691	-	-	-	1,001,931	764,691	237,000	1,001,691	-0.02%	
LACE salaries	-	-	-	-	-	-	-	-	-	-	-	-	24,000	-	-	-	-100.00%	
Overtime	-	-	-	-	-	-	36,544	-	36,544	-	-	-	35,000	36,544	-	36,544	4.41%	
Salary increase	-	-	-	-	-	-	-	-	-	-	-	-	15,029	-	-	-	-100.00%	
Payroll taxes and retirement	-	-	-	-	-	-	199,565	59,250	258,815	-	-	-	203,227	199,565	59,250	258,815	27.35%	
On-behalf payments	-	-	-	-	-	-	94,615	27,693	122,308	-	-	-	138,000	94,615	27,693	122,308	-11.37%	
Group insurance	-	-	-	-	-	-	120,775	40,258	161,033	-	-	-	165,000	120,775	40,258	161,033	-2.40%	
Repairs and maintenance	-	-	-	-	-	-	16,320	5,440	21,760	-	-	-	25,000	16,320	5,440	21,760	-12.96%	
Office supplies and expense	-	-	-	-	-	-	19,580	6,530	26,110	-	-	-	15,500	19,580	6,530	26,110	68.45%	
Dues and subscriptions	-	-	-	-	-	-	2,880	960	3,840	-	-	-	2,500	2,880	960	3,840	53.60%	
Telephone and utilities	-	-	-	-	-	-	27,925	9,310	37,235	-	-	-	55,000	27,925	9,310	37,235	-32.30%	
Inmate meals	-	-	-	-	-	-	1,810	605	2,415	-	-	-	1,500	1,810	605	2,415	61.02%	
Insurance	-	-	-	-	-	-	62,495	20,835	83,330	-	-	-	75,000	62,495	20,835	83,330	11.11%	
Auto expense	-	-	-	-	-	-	76,437	25,478	101,915	-	-	-	108,000	76,437	25,478	101,915	-5.63%	
Uniforms and supplies	-	-	-	-	-	-	16,565	5,520	22,085	-	-	-	15,000	16,565	5,520	22,085	47.23%	
Training	-	-	-	-	-	-	1,550	515	2,065	-	-	-	7,500	1,550	515	2,065	-72.47%	
Travel expenses	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	-	-	-100.00%	
Computer expense	-	-	-	-	-	-	18,820	1,500	20,320	-	-	-	30,000	18,820	1,500	20,320	-32.27%	
Contract labor	-	-	-	-	-	-	2,505	835	3,340	-	-	-	-	2,505	835	3,340	100.00%	
Contract services	-	-	-	-	-	-	45,130	15,045	60,175	-	-	-	68,425	45,130	15,045	60,175	-12.06%	
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-100.00%	
Conference fees	-	-	-	-	-	-	1,212	408	1,620	-	-	-	2,500	1,212	408	1,620	-35.20%	
Community relations	-	-	-	-	-	-	2,217	738	2,955	-	-	-	1,500	2,217	738	2,955	97.00%	
Equipment expense	-	-	-	-	-	-	4,185	1,395	5,580	-	-	-	-	4,185	1,395	5,580	100.00%	
Miscellaneous	-	-	-	-	-	-	1,795	600	2,395	-	-	-	500	1,795	600	2,395	379.07%	
Radio rent	-	-	-	-	-	-	1,555	518	2,073	-	-	-	5,500	1,555	518	2,073	-62.30%	
Professional fees	-	-	-	-	-	-	1,325	445	1,770	-	-	-	5,000	1,325	445	1,770	-64.61%	
Crime scene cleanup	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-100.00%	
LACE Contract labor	-	-	-	-	-	-	60,380	27,000	87,380	-	-	-	-	60,380	27,000	87,380	100.00%	
LACE Court costs	-	-	-	-	-	-	157,915	36,000	193,915	-	-	-	-	157,915	36,000	193,915	100.00%	
Civil service;																		
Salaries and taxes	-	-	-	-	-	-	6,416	1,134	7,550	-	-	-	9,706	6,416	1,134	7,550	-22.21%	
Professional fees	-	-	-	-	-	-	1,335	-	1,335	-	-	-	-	1,335	-	1,335	100.00%	
Other operating expenditures	-	-	-	-	-	-	-	-	-	-	-	-	4,300	-	-	-	-100.00%	
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,746,542</u>	<u>525,012</u>	<u>2,271,554</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,028,118</u>	<u>1,746,542</u>	<u>525,012</u>	<u>2,271,554</u>	<u>12.00%</u>	
Capital Outlay--																		
Vehicle	-	-	-	-	-	-	44,000	17,000	61,000	-	-	-	-	44,000	17,000	61,000	100.00%	
Police equipment	-	-	-	-	-	-	66,920	-	66,920	-	-	-	-	66,920	-	66,920	100.00%	
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	66,350	-	-	-	-100.00%	
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,920</u>	<u>17,000</u>	<u>127,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,350</u>	<u>110,920</u>	<u>17,000</u>	<u>127,920</u>	<u>92.80%</u>	
Total expenditures	<u>\$ 22,462</u>	<u>\$ 6,408</u>	<u>\$ 28,870</u>	<u>\$ 11,852</u>	<u>\$ 3,029</u>	<u>\$ 14,881</u>	<u>\$ 1,879,914</u>	<u>\$ 547,801</u>	<u>\$ 2,427,715</u>	<u>\$ 16,455</u>	<u>\$ 5,485</u>	<u>\$ 21,940</u>	<u>\$ 2,154,768</u>	<u>\$ 1,930,683</u>	<u>\$ 562,723</u>	<u>\$ 2,493,406</u>	<u>15.72%</u>	

CITY OF YOUNGVILLE, LOUISIANA
DEBT SERVICE FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2016

	Original Budget	Year Ended June 30,			% Change
		9 Month Actual	3 Month Estimated	2016 Estimated	
Revenues:					
Miscellaneous	\$ -	\$ 3,580	\$ 1,193	\$ 4,773	0.00%
Expenditures:					
Debt service:					
Series 2009 Sales tax bonds					
Principal retirement	195,000	-	195,000	195,000	0.00%
Interest & fiscal charges	177,949	88,974	88,974	177,948	0.00%
Series 2011 Sales tax bonds					
Principal retirement	160,000	160,000	-	160,000	0.00%
Interest charges	341,570	341,570	-	341,570	0.00%
Sales Tax Bonds - 2012 Recreational Facility					
Principal retirement	375,000	375,000	-	375,000	0.00%
Interest	272,396	138,120	134,276	272,396	0.00%
Sales Tax Bonds - 2013 Recreational Facility					
Principal retirement	395,000	395,000	-	395,000	0.00%
Interest	237,706	120,087	117,619	237,706	0.00%
Series 2012 Limited Tax Refunding Bonds					
Principal retirement	211,000	-	211,000	211,000	0.00%
Interest charges	30,420	15,210	15,210	30,420	0.00%
Series 2013 Sales Tax Refunding Bonds					
Principal retirement	75,000	-	75,000	75,000	0.00%
Interest charges	13,766	6,867	6,883	13,750	-0.12%
Series 2014 Sales Tax Bonds					
Principal retirement	290,000	-	290,000	290,000	0.00%
Interest charges	81,458	40,729	40,729	81,458	0.00%
Professional fees/bank charges	6,500	250	6,700	6,950	6.92%
Total expenditures	<u>2,862,765</u>	<u>1,681,807</u>	<u>1,181,391</u>	<u>2,863,198</u>	<u>0.02%</u>
Deficiency of revenues over expenditures	<u>(2,862,765)</u>	<u>(1,678,227)</u>	<u>(1,180,198)</u>	<u>(2,858,425)</u>	<u>-0.15%</u>
Other financing source (uses):					
Transfers from 1968 Sales Tax Fund	1,314,625	986,284	333,790	1,320,074	0.41%
Transfers from 1999 Sales Tax Fund	88,766	66,575	22,191	88,766	0.00%
Transfers from Recreational Facility Sales Tax Fu	1,287,800	965,603	323,698	1,289,300	0.12%
Transfers from General Fund (from ad valorem ta	241,441	181,065	60,376	241,441	0.00%
Total other financing sources	<u>2,932,632</u>	<u>2,199,527</u>	<u>740,055</u>	<u>2,939,582</u>	<u>0.24%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 69,867</u>	<u>\$ 521,300</u>	<u>\$ (440,143)</u>	<u>\$ 81,157</u>	<u>16.16%</u>

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECTS FUND -STREET IMPROVEMENTS
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2016

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2016 Estimated	
Revenues:					
Intergovernmental -					
State grant revenue - Dept. of Treasury	\$ 6,500,000	\$ -	\$ -	\$ -	-100.00%
Interest	-	4,570	1,330	5,900	100.00%
Other sources	-	25,460	-	25,460	100.00%
Donations - land	150,000	-	-	-	-100.00%
Total revenues	<u>6,650,000</u>	<u>30,030</u>	<u>1,330</u>	<u>31,360</u>	<u>-99.53%</u>
Expenditures:					
Current - general government					
Professional fees	<u>4,000</u>	<u>31,370</u>	<u>23,630</u>	<u>55,000</u>	<u>1275.00%</u>
Capital outlay -					
Streets and drainage:					
3-Lane Hwy 89 - Fortune to Hwy 92	6,500,000	-	-	-	-100.00%
Chemin Metairie Phase I/II road repair	171,180	93,190	9,185	102,375	-40.19%
Administrative building	1,000,000	-	-	-	-100.00%
2015 Road overlay projects	1,541,519	86,360	582,840	669,200	-56.59%
Sidewalk and bridge projects	548,586	12,375	-	12,375	-97.74%
Miscellaneous street projects	-	38,605	31,748	70,353	100.00%
Total capital outlay -govt. activities	<u>9,761,285</u>	<u>230,530</u>	<u>623,773</u>	<u>854,303</u>	<u>-91.25%</u>
Total expenditures - govt. activities	<u>9,765,285</u>	<u>261,900</u>	<u>647,403</u>	<u>909,303</u>	<u>-90.69%</u>
Deficiency of revenues over expenditures	(3,115,285)	(231,870)	(646,073)	(877,943)	-71.82%
Other financing sources (uses):					
Transfer to Utility Fund	-	(445,088)	(41,410)	(486,498)	100.00%
Transfer from General Fund	1,000,000	112,420	50,775	163,195	-83.68%
Total other financing sources (uses)	<u>1,000,000</u>	<u>(332,668)</u>	<u>9,365</u>	<u>(323,303)</u>	<u>-132.33%</u>
Deficiency of revenues and other financing sources over expenditures	<u>(2,115,285)</u>	<u>(564,538)</u>	<u>(636,708)</u>	<u>(1,201,246)</u>	<u>-43.21%</u>

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECTS FUND - RECREATIONAL FACILITY
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2016

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2016 Estimated	
Revenues:					
State Louisiana funding	\$ 591,465	\$ 406,118	\$ 302,272	\$ 708,390	19.77%
Interest	500	450	150	600	20.00%
Total revenues	<u>591,965</u>	<u>406,568</u>	<u>302,422</u>	<u>708,990</u>	<u>19.77%</u>
Expenditures:					
Capital outlay -					
Culture and recreation -					
Recreational Facility	785,000	-	-	-	-100.00%
Recreational Facility Parking	767,500	-	-	-	-100.00%
Arena Park	450,000	-	-	-	-100.00%
Total expenditures	<u>2,002,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-100.00%</u>
Excess (deficiency) of revenues over expenditures	<u>(1,410,535)</u>	<u>406,568</u>	<u>302,422</u>	<u>708,990</u>	<u>-150.26%</u>
Other financing sources (uses):					
Transfer from General Fund	1,017,500	-	-	-	-100.00%
Transfer from Rec. Fac. Sales Tax Fund	200,000	-	-	-	-100.00%
Transfer to Sports Complex Fund	-	(1,002,807)	-	(1,002,807)	100.00%
Total other financing sources (uses)	<u>1,217,500</u>	<u>(1,002,807)</u>	<u>-</u>	<u>(1,002,807)</u>	<u>-182.37%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (193,035)</u>	<u>\$ (596,239)</u>	<u>\$ 302,422</u>	<u>\$ (293,817)</u>	<u>52.21%</u>

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2016

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2016 Estimated	
Revenues:					
Charges for services -					
Water	\$1,480,000	\$ 1,244,320	\$ 383,680	\$ 1,628,000	10.00%
Sewer service charges	900,000	636,805	199,995	836,800	-7.02%
Garbage charges	690,000	723,425	241,075	964,500	39.78%
Water/sewer installations	325,000	368,875	114,792	442,500	36.15%
Miscellaneous	105,000	44,125	17,045	61,170	-41.74%
Total revenues	<u>3,500,000</u>	<u>3,017,550</u>	<u>956,587</u>	<u>3,932,970</u>	<u>12.37%</u>
Expenses:					
Salaries	372,450	269,946	96,074	366,020	-1.73%
Salary increase	28,102	-	-	-	-100.00%
Payroll taxes	30,043	20,651	7,351	28,001	-6.80%
Retirement	19,957	13,498	4,807	18,305	-8.28%
Group insurance	67,719	40,500	14,186	54,686	-19.25%
Utilities	130,000	86,988	28,998	115,985	-10.78%
Water purchases	500,000	493,015	164,340	657,355	31.47%
Maintenance and repairs	585,000	459,895	146,390	606,285	3.64%
Contract maintenance fees	80,000	73,485	42,396	115,881	44.85%
Supplies, parts & chemicals	75,000	48,124	29,896	78,020	4.03%
Office expense	4,000	240	80	320	-92.00%
Credit card fees	-	20,607	14,848	35,455	100.00%
Garbage collection expense	630,000	598,105	206,125	804,230	27.66%
Contract labor	2,500	-	-	-	-100.00%
Depreciation expense	570,000	520,092	173,363	693,455	21.66%
Professional fees	50,000	33,975	11,325	45,300	-9.40%
Engineering fees	15,000	289,715	13,610	303,325	1922.17%
General insurance	95,000	85,000	-	85,000	-10.53%
Tests	40,000	31,105	10,370	41,475	3.69%
Miscellaneous	20,000	840	280	1,120	-94.40%
Total expenses	<u>3,314,771</u>	<u>3,085,781</u>	<u>964,439</u>	<u>4,050,219</u>	<u>22.19%</u>
Operating income (loss)	<u>\$ 185,229</u>	<u>\$ (68,231)</u>	<u>\$ (7,852)</u>	<u>\$ (117,249)</u>	<u>-163.30%</u>

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2016

	Original Budget	Year Ended June 30,			
		9 Months Actual	3 Months Estimated	2016 Estimated	
Nonoperating revenues (expenses):					
Ad valorem taxes	260,000	326,935	5,585	332,520	27.89%
Interest income	500	263	88	351	-29.87%
Interest expense	<u>(21,000)</u>	<u>(24,790)</u>	<u>(27,101)</u>	<u>(51,891)</u>	<u>147.10%</u>
Total nonoperating revenues (expense)	<u>239,500</u>	<u>302,408</u>	<u>(21,428)</u>	<u>280,980</u>	<u>17.32%</u>
Income (loss) before cont. and transf	<u>424,729</u>	<u>234,177</u>	<u>(29,280)</u>	<u>163,731</u>	<u>-61.45%</u>
Transfers in (out):					
Transfer from Sales Tax Funds	1,725,658	283,417	81,313	364,730	-78.86%
Transfer to 1999 Sales Tax Fund	-	-	(679,360)	(679,360)	100.00%
Transfer to Debt Service Fund	(169,135)	-	-	-	-100.00%
Transfer from Capital Projects Fund	<u>-</u>	<u>445,088</u>	<u>41,410</u>	<u>486,498</u>	<u>100.00%</u>
Total transfers in (out)	<u>1,556,523</u>	<u>728,505</u>	<u>(556,637)</u>	<u>171,868</u>	<u>-88.96%</u>
Capital contributions	697,500	-	19,300	19,300	-97.23%
Utility projects	<u>(2,483,158)</u>	<u>(1,187,990)</u>	<u>(1,271,685)</u>	<u>(2,459,675)</u>	<u>-0.95%</u>
	<u>(1,785,658)</u>	<u>(1,187,990)</u>	<u>(1,252,385)</u>	<u>(2,440,375)</u>	<u>36.67%</u>
Increase (decrease) in retained earning	<u>\$ 195,594</u>	<u>\$ (225,308)</u>	<u>\$ (1,838,302)</u>	<u>\$ (2,104,776)</u>	<u>-1176.09%</u>

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDED JUNE 30, 2016

	Year Ended June 30,					WATER DEPT			SEWER DEPT			SANITATION DEPT		
	Original Budget	9 Months Actual	3 Months Estimated	2016 Estimated	% Change	9 Months Actual	3 Months Estimated	2016 Estimated	9 Months Actual	3 Months Estimated	2016 Estimated	9 Months Actual	3 Months Estimated	2016 Estimated
Revenues:														
Charges for services -														
Water	\$1,505,000	\$1,244,320	\$ 383,680	\$ 1,628,000	8.17%	\$1,244,320	\$ 383,680	\$ 1,628,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer service charges	786,500	636,805	199,995	836,800	6.40%	-	-	-	636,805	199,995	836,800	-	-	-
Garbage charges	985,882	723,425	241,075	964,500	-2.17%	-	-	-	-	-	-	723,425	241,075	964,500
Water/sewer installatio	535,000	368,875	114,792	483,667	-9.60%	279,875	93,292	332,000	89,000	21,500	110,500	-	-	-
Miscellaneous	54,000	44,125	17,045	61,170	13.28%	20,745	9,255	30,000	11,565	3,855	15,420	11,815	3,935.33	15,750
Total revenues	3,866,382	3,017,550	956,587	3,932,970	1.72%	1,544,940	486,227	1,990,000	737,370	225,350	962,720	735,240	245,010	980,250
Expenses:														
Salaries	394,455	269,946	96,074	366,020	-7.21%	185,985	61,995	247,980	48,483	22,252	70,735	35,478	11,827	47,305
Salary increase	12,620	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll taxes	39,285	20,651	7,351	28,001	-28.72%	14,228	4,743	18,970	3,709	1,702	5,411	2,714	906	3,620
Retirement	20,350	13,498	4,807	18,305	-10.05%	9,300	3,100.08	12,400	2,424	1,116	3,540	1,774	591	2,365
Group insurance	60,390	40,500	14,186	54,686	-9.45%	23,230	7,745	30,975	12,625	5,080	17,705	4,645	1,360	6,005
Telephone and utilities	130,000	86,988	28,998	115,985	-10.78%	16,450	5,485	21,935	70,538	23,513	94,050	-	-	-
Water purchases	600,000	493,015	164,340	657,355	9.56%	493,015	164,340	657,355	-	-	-	-	-	-
Maintenance and repairs	635,000	459,895	146,390	606,285	-4.52%	383,465	127,820	511,285	76,430	18,570	95,000	-	-	-
Contract service fees	100,000	73,485	42,396	115,881	15.88%	10,935	11,615	22,550	62,550	25,581	88,131	-	5,200	5,200
Supplies, parts & chemical	75,000	48,124	29,896	78,020	4.03%	35,100	24,055	59,155	13,024	5,841	18,865	-	-	-
Office expense	600	240	80	320	-46.67%	200	65	265	40	15	55	-	-	-
Credit card fees	15,000	20,607	14,848	35,455	0.00%	9,480	11,136	20,615	4,945	1,649	6,595	6,182	2,063	8,245
Garbage collection expense	887,900	598,105	206,125	804,230	-9.42%	-	-	-	-	-	-	598,105	206,125	804,230
Contract labor	2,500	-	-	-	-100.00%	-	-	-	-	-	-	-	-	-
Depreciation expense	655,000	520,092	173,363	693,455	5.87%	229,140	76,380	305,520	290,952	96,983	387,935	-	-	-
Professional fees	50,000	33,975	11,325	45,300	-9.40%	17,490	5,830	23,320	16,485	5,495	21,980	-	-	-
Engineering fees	15,000	289,715	13,610	303,325	1922.17%	141,180	7,145	148,325	148,535	6,465	155,000	-	-	-
General insurance	97,000	85,000	-	85,000	-12.37%	48,000	-	48,000	37,000	-	37,000	-	-	-
Tests	38,000	31,105	10,370	41,475	9.15%	8,500	2,835.33	11,335	22,605	7,535	30,140	-	-	-
Miscellaneous	5,000	840	280	1,120	-77.60%	840	280	1,120	-	-	-	-	-	-
Total expenses	3,833,100	3,085,781	964,439	4,050,219	5.66%	1,626,538	514,570	2,141,107	810,345	221,798	1,032,142	648,898	228,072	876,970
Operating income (loss)	\$ 33,282	\$ (68,231)	\$ (7,852)	\$ (117,249)	-452.29%	\$ (81,598)	\$ (28,343)	\$ (151,107)	\$ (72,975)	\$ 3,553	\$ (69,422)	\$ 86,342	\$ 16,938	\$ 103,280

CITY OF YOUNGSVILLE, LOUISIANA
YOUNGSVILLE SPORTS COMPLEX
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2016

	Year Ended June 30, 2016				%
	Original Budget	9 Months Actual	3 Months Estimated	2016 Estimated	
Revenue					
Sponsorships	\$ 240,050	\$ 169,290	\$ 91,430	\$ 260,720	8.61%
Recreation program fees	-	93,870	1,400	95,270	100.00%
Tournament fees	158,710	96,020	7,520	103,540	-34.76%
League fees	99,158	86,095	-	86,095	-13.17%
Gate fees	116,032	66,945	-	66,945	-42.30%
Concession fees	90,000	34,828	18,752	53,580	-40.47%
Court fees	10,000	2,885	5,715	8,600	-14.00%
Commissions	-	5,450	-	5,450	100.00%
Security reimbursement	-	8,100	9,000	17,100	100.00%
Miscellaneous	750	1,845	-	1,845	146.00%
Total revenue	<u>714,700</u>	<u>565,328</u>	<u>133,817</u>	<u>699,145</u>	<u>-2.18%</u>
Expenditures					
Salaries	383,645	274,308	96,447	370,755	-3.36%
Additional employees	62,400	-	-	-	-100.00%
Salary increase -	4,961	-	-	-	-100.00%
Payroll taxes and retirement	65,918	34,000	11,620	45,620	-30.79%
Group insurance	70,415	36,045	14,455	50,500	-28.28%
Advertising	26,800	18,755	6,245	25,000	-6.72%
Auto allowance	20,000	13,500	4,500	18,000	-10.00%
Award expenses	10,000	-	10,000	10,000	0.00%
Bank and credit card fees	500	620	455	1,075	114.93%
Commissions	-	4,600	-	4,600	100.00%
Computer expense	7,480	9,915	750	10,665	42.58%
Conference fees	2,300	-	-	-	-100.00%
Contract labor:					
Maintenance	40,000	44,535	18,465	63,000	57.50%
Tennis	5,536	17,460	8,040	25,500	360.62%
Other	-	2,320	600	2,920	100.00%
Contract services	-	8,445	6,055	14,500	100.00%
Depreciation	737,075	485,340	189,915	675,255	-8.39%
Dues and subscriptions	500	-	-	-	-100.00%
Garbage collection	18,000	8,950	5,855	14,805	-17.75%
Gas & repairs	6,650	2,640	1,100	3,740	-43.76%
Insurance	93,750	11,620	87,880	99,500	6.13%
Janitorial expense	8,700	40,870	19,130	60,000	589.66%
League expense	-	11,250	42,000	53,250	100.00%
League officials	80,880	59,145	21,735	80,880	0.00%
Legal	1,000	1,890	710	2,600	160.00%

CITY OF YOUNGSVILLE, LOUISIANA
YOUNGSVILLE SPORTS COMPLEX
ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2016

	Year Ended June 30, 2016				
	Original Budget	9 Months Actual	3 Months Estimated	2016 Estimated	
Expenditures (continued)					
Miscellaneous	100	-	-	-	-100.00%
Office supplies and expense	28,500	46,255	8,745	55,000	92.98%
Repairs and maintenance	70,300	66,900	18,100	85,000	20.91%
Security	30,000	42,650	24,000	66,650	122.17%
Sponsorship signs	3,500	17,100	8,200	25,300	622.86%
Sporting goods	10,000	18,340	28,760	47,100	371.00%
Supplies	57,500	40,710	17,790	58,500	1.74%
Telephone and utilities	111,000	76,430	25,570	102,000	-8.11%
Tools and equipment	2,000	5,780	-	5,780	189.00%
Tournament fees	30,000	82,930	5,200	88,130	193.77%
Turf maintenance	51,720	26,700	9,300	36,000	-30.39%
Umpire meals	6,000	7,915	-	7,915	31.92%
Uniforms	5,750	2,050	-	2,050	-64.35%
Total expenses	<u>2,052,880</u>	<u>1,519,968</u>	<u>691,622</u>	<u>2,213,606</u>	<u>7.83%</u>
Operating loss	<u>(1,338,180)</u>	<u>(954,640)</u>	<u>(557,805)</u>	<u>(1,514,461)</u>	<u>13.17%</u>
Capital outlay -	<u>(139,914)</u>	<u>(1,073,069)</u>	<u>(810,594)</u>	<u>(1,883,663)</u>	<u>1246.30%</u>
Other financing sources:					
Transfer from General Fund	-	16,945	797,700	814,645	100.00%
Transfer from Rec. Facilities Cap. Projects F	-	1,002,807	-	1,002,807	100.00%
Transfer from Rec. Facilities Sales Tax Fund	900,000	606,460	236,235	842,695	-6.37%
Total other financing sources	<u>900,000</u>	<u>1,626,212</u>	<u>1,033,935</u>	<u>2,660,147</u>	<u>195.57%</u>
Decrease in retained earnings	<u>\$ (578,094)</u>	<u>\$ (401,497)</u>	<u>\$ (334,464)</u>	<u>\$ (737,977)</u>	<u>27.66%</u>