CITY OF YOUNGSVILLE

BUDGET
YEAR ENDED JUNE 30, 2027

AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

CITY OF YOUNGSVILLE

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

Submitted herein is the proposed budget and comprehensive financial plan for the City for Fiscal Year 2027, beginning July 1, 2026. This submission satisfies the legal filing requirements in accordance with R.S. 39:1316. The consolidated budget statement adheres to the uniform revenue and expenditure classifications and includes information consistent with that required by the Annual Report on the Budget.

The accompanying budget documents outline projected revenues and expenditures for the City's Governmental Funds—including the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds—as well as Enterprise Funds, which include the Utility Fund and the Parks and Recreation Fund. A separate Capital Outlay Budget Request is also included.

The sections that follow highlight key elements and notable aspects of the proposed budget and financial plan.

ALL FUNDS

Revenues and expenditures have been adjusted—either increased or decreased—on a line-item basis from the previous year for each revenue source and expenditure category.

REVENUES

* **Sales Tax**: Revenues for the 2026-2027 fiscal year are budgeted to remain flat when compared to full-year 2026 estimates. However, 12-month rolling revenue projections show a 8% increase over the prior year.

* **Ad-valorem Taxes**: Budgeted with a 4% increase for FY 2027.

* **School Resource Officer (SRO) Program**: An increase of 2% is projected from Lafayette Parish School Board contract. Negotiations with ARCA are ongoing; any updates are not reflected in the proposed budget.

* **Utility System**: Revenues for the FY 2027 budget reflect projected growth across all utility departments driven by an anticipated increases in housing. The FY 2027 budget includes a 4% increase in new utility customers. Effective July 1, 2026, water and sewer rates will increase by 5.0%, in line with the Consumer Price Index (CPI). Garbage rates will also increase by 4.2%, based on the CPI.

Effective Rates (7/1/2026)

DPT	CPI INCREASE	BASE RATE		PER GALLON	
WATER	5.0%	$ 17.63	+	$ 4.31	/ 1,000 GAL.
SEWER	5.0%	$ 10.58	+	$ 4.70	/ 1,000 GAL.
		BASE RATE		ADD'L CART	
GARBAGE	4.2%	$ 29.85	+	$ 18.79	/ MONTH

EXPENDITURES / EXPENSES

All departments, excluding the police department and council, have a proposed 4% increase for most employees. The police department is budgeted fully staffed with a 2% increase in ordinance with the police pay plan. The Mayor is budgeted with a 2% increase.

Detailed comparative statements for each fund can be found on pages 7 - 30. These statements include:

- FY 2025 actuals
- FY 2026 original budget
- FY 2026 nine-month actuals plus three-month projections (to estimate the full year)
- FY 2027 budget
- Percentage change between FY 2026 estimates and FY 2027 budget

The consolidated budget report, summarizing all fund data, is available on page 4.

CAPITAL PROJECTS

The budget includes capital outlay request of numerous items totaling $27 million. A detailed list of all requested items can be found on page 6 of the budget document.

The Police Department capital projects includes the fourth-year payment for the Axon Enterprise contract.

Road projects are approximately $12.1 million in total.

Utility projects are approximately $13.5 million, funded through 1999 sales tax revenues, LDH and DEQ revolving loans, and water sector grants.

Youngsville Parks & Recreciation capital projects are estimated at $1.3 million.

SUMMARY

The proposed FY 2027 budget is conservative in its revenue projections and realistic in its approach to completing and initiating capital projects. If any additional information or assistance is needed, please don't hesitate to request.

Sincerely,

Cathryn Greig
City of Youngsville, Chief Financial Officer

CITY OF YOUNGSVILLE, LOUISIANA
CONSOLIDATED BUDGET
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2027		
	2025 ACTUAL	2026 AMENDED	2027 BUDGET
Revenues:			
Taxes	$ 15,820,861	$ 16,259,372	$ 16,362,069
Licenses and permits	2,068,575	1,727,540	1,745,922
Intergovernmental	10,928,214	12,598,800	9,720,511
Fines and Court Costs	867,014	857,398	934,938
Utility Charges For Services	10,422,657	11,096,169	11,756,737
Miscellaneous	577,230	237,424	189,041
Interest	186,589	56,972	59,213
Sports Complex	1,446,961	1,827,042	1,603,909
Total Revenues	42,318,101	44,660,717	42,372,340
Expenditures:			
General Government	3,278,356	3,218,105	3,629,924
Public safety:			
Police	4,977,705	5,222,704	5,810,165
Fire	2,277,149	2,124,422	2,346,200
Streets and Drainage	1,503,022	1,659,485	2,199,180
Utility System	9,925,071	10,208,986	11,665,158
Sports Complex + Parks & Recreation	5,376,262	5,982,426	6,388,104
Capital Outlay:			
General Government	351,342	258,582	536,709
Public safety:			
Police	500,443	346,327	315,790
Fire	309,322	-	-
Capital Projects - Capital Improvements	8,828,636	13,445,418	12,144,588
Debt Service:			
Principal	2,349,409	2,414,980	1,959,557
Interest	1,191,509	1,112,321	1,036,583
Total Expenditures	40,868,227	45,993,756	48,031,958
Operating Income (Loss)	1,449,874	(1,333,039)	(5,659,618)
Nonoperating revenues (expenses)			
Ad Valorem	628,895	646,231	672,081
Sales Tax Revenue (Expense)	5,115,103	5,371,332	5,373,998
Gain/Loss on Sale of Asset/Investment	7,128	22,507	-
State Grant (Utility)	6,500,951	4,683,174	7,701,844
Interest Income	48,664	47,206	24,650
Interest Expense	(1,121,500)	(1,101,905)	(1,073,797)
Bond Expense	(54,802)	(43,197)	(37,635)
Bond Amortization/Deferred	22,237	22,237	22,237
Bond Accretion/Discount	(5,087)	(5,087)	(5,087)
Total Non-Operating Revenue (Expense)	11,141,588	9,642,497	12,678,291
Income Before Contributions & Transfers	12,591,463	8,309,458	7,018,672
Other financing sources (uses):			
Proceeds from Capital Lease	579,222	-	-
Gain(Loss) on Sale of Asset	9,615	1,416	-
Transfers To	(13,551,789)	(10,956,544)	(11,121,938)
Transfers From	13,551,788	10,956,545	11,121,938
Other Financing Sources (Uses):	588,837	1,417	(0)
Net Excess (Deficiency) Revenue/Expenses	13,180,300	8,310,875	7,018,672
Capital Contributions	-	-	-
Excess (Deficiency) for the year	13,180,300	8,310,875	7,018,672
Fund Balance, Beginning	$ 59,594,521	$ 72,774,821	$ 81,085,695
Fund Balance, Ending	$ 72,774,821	$ 81,085,695	$ 88,104,368

CITY OF YOUNGSVILLE, LOUISIANA
CONSOLIDATED BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 AMENDED	2027 BUDGET	GENERAL FUND	1968 STF	1999 STF	1981 STF	DEBT SERVICE	CAPITAL PROJECTS	UTILITY FUND	SPORTS COMPLEX
Revenues:											
Taxes	$ 15,820,861	$ 16,259,372	$ 16,362,069	5,549,288	5,406,391	2,703,195	2,703,195	-	-	-	-
Licenses and permits	2,068,575	1,727,540	1,745,922	1,745,922	-	-	-	-	-	-	-
Intergovernmental	10,928,214	12,598,800	9,720,511	23,916	-	-	761,021	-	8,935,575	-	-
Fines and Court Costs	867,014	857,398	934,938	131,938	-	-	803,000	-	-	-	-
Utility Charges For Services	10,422,657	11,096,169	11,756,737	-	-	-	-	-	-	11,756,737	-
Miscellaneous	577,230	237,424	189,041	179,041	-	-	-	10,000	-	-	-
Interest	186,589	56,972	59,213	-	12,000	6,506	4,355	22,821	13,531	-	-
Sports Complex	1,446,961	1,827,042	1,603,909	-	-	-	-	-	-	-	1,603,909
Total Revenues	42,318,101	44,660,717	42,372,340	7,630,104	5,418,391	2,709,701	4,271,572	32,821	8,949,106	11,756,737	1,603,909
Expenditures:											
General Government	3,278,356	3,218,105	3,629,924	3,453,945	51,500	35,329	32,800	9,650	46,700	-	-
Public safety:										-	-
Police	4,977,705	5,222,704	5,810,165	-	-	-	5,810,165	-	-	-	-
Fire	2,277,149	2,124,422	2,346,200	2,346,200	-	-	-	-	-	-	-
Streets and Drainage	1,503,022	1,659,485	2,199,180	2,199,180	-	-	-	-	-	-	-
Utility System	9,925,071	10,208,986	11,665,158	-	-	-	-	-	-	11,665,158	-
Sports Complex + Parks & Recreation	5,376,262	5,982,426	6,388,104	-	-	-	-	-	-	-	6,388,104
Capital Outlay:											
General Government	351,342	258,582	536,709	536,709	-	-	-	-	-	-	-
Public safety:											
Police	500,443	346,327	315,790	-	-	-	315,790	-	-	-	-
Fire	309,322	-	-	-	-	-	-	-	-	-	-
Capital Projects - Capital Improvements	8,828,636	13,445,418	12,144,588	-	-	-	-	-	12,144,588	-	-
Debt Service:											
Principal	2,349,409	2,414,980	1,959,557	279,557	-	-	-	1,680,000	-	-	-
Interest	1,191,509	1,112,321	1,036,583	83,956	-	-	-	952,626	-	-	
Total Expenditures	40,868,227	45,993,756	48,031,958	8,899,548	51,500	35,329	6,158,755	2,642,276	12,191,288	11,665,158	6,388,104
Operating Income (Loss)	1,449,874	(1,333,039)	(5,659,618)	(1,269,443)	5,366,891	2,674,373	(1,887,183)	(2,609,455)	(3,242,182)	91,578	(4,784,195)
Nonoperating revenues (expenses)											
Ad Valorem	628,895	646,231	672,081	-	-	-	-	-	-	672,081	-
Sales Tax Revenue (Expense)	5,115,103	5,371,332	5,373,998	-	-	-	-	-	-	-	5,373,998
Gain/Loss on Sale of Asset/Investment	7,128	22,507	-	-	-	-	-	-	-	-	-
State Grant (Utility)	6,500,951	4,683,174	7,701,844	-	-	-	-	-	-	7,701,844	-
Interest Income	48,664	47,206	24,650	-	-	-	-	-	-	4,650	20,000
Interest Expense	(1,121,500)	(1,101,905)	(1,073,797)	-	-	-	-	-	-	(165,911)	(907,887)
Bond Expense	(54,802)	(43,197)	(37,635)	-	-	-	-	-	-	-	(37,635)
Bond Amortization/Deferred	22,237	22,237	22,237	-	-	-	-	-	-	-	22,237
Bond Accretion/Discount	(5,087)	(5,087)	(5,087)	-	-	-	-	-	-	-	(5,087)
Total Non-Operating Revenue (Expense)	11,141,588	9,642,497	12,678,291	-	-	-	-	-	-	8,212,664	4,465,627
Income Before Contributions & Transfers	12,591,463	8,309,458	7,018,672	(1,269,443)	5,366,891	2,674,373	(1,887,183)	(2,609,455)	(3,242,182)	8,304,242	(318,568)
Other financing sources (uses):											
Proceeds from Capital Lease	579,222	-	-	-	-	-	-	-	-	-	-
Gain(Loss) on Sale of Asset	9,615	1,416	-	-	-	-	-	-	-	-	-
Transfers To	(13,551,789)	(10,956,544)	(11,121,938)	(2,290,800)	(5,356,426)	(1,728,231)	(520,400)	(14,000)	-	-	(1,212,080)
Transfers From	13,551,788	10,956,545	11,121,938	2,199,180	-	-	2,300,000	2,654,489	1,027,958	1,728,231	1,212,080
Other Financing Sources (Uses):	588,837	1,417	(0)	(91,620)	(5,356,426)	(1,728,231)	1,779,600	2,640,489	1,027,958	1,728,231	-
Net Excess (Deficiency) Revenue/Expenses	13,180,300	8,310,875	7,018,672	(1,361,063)	10,464	946,142	(107,583)	31,033	(2,214,225)	10,032,473	(318,568)
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-
Excess (Deficiency) for the year	13,180,300	8,310,875	7,018,672	(1,361,063)	10,464	946,142	(107,583)	31,033	(2,214,225)	10,032,473	(318,568)
Fund Balance, Beginning	$ 59,594,521	$ 72,774,821	$ 81,085,695	$ 2,314,056	$ 1,524,729	$ 2,790,528	$ 172,512	$ 4,427,781	$ 3,908,327	$ 41,752,269	$ 24,195,495
Fund Balance, Ending	$ 72,774,821	$ 81,085,695	$ 88,104,368	$ 952,992	$ 1,535,193	$ 3,736,670	$ 64,928	$ 4,458,815	$ 1,694,102	$ 51,784,742	$ 23,876,927

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECTS BUDGET REQUEST
YEAR ENDED JUNE 30, 2027

	Description of Capital Item	Department	Year Ended 6/30/2027	Method of Financing
	GENERAL FUND:			
1	Truck F250 w/Lights & Radio	Streets/Drainage	55,044	General Fund
2	Equipment	Streets/Drainage	192,804	General Fund
3	Falcon Asphalt Trailer	Streets/Drainage	77,000	General Fund
4	Drainage/Cement Projects	Streets/Drainage	35,566	General Fund
5	Gates Ponds/Properties	Streets/Drainage	60,000	General Fund
6	Barricades (567)	Streets/Drainage	91,470	General Fund
7	20' Dump Trailer	Streets/Drainage	24,825	General Fund
	TOTAL GENERAL FUND		536,709	
	1981 SALES TAX FUND-POLICE:			
8	Axon Enterprise	Police	275,790	1981 1/2% Sales Tax
9	(2) Lease units with emergency lighting	Police	40,000	1981 1/2% Sales Tax
	TOTAL 1981 SALES TAX FUND - POLICE		315,790	
	CAPITAL PROJECTS FUND:			
10	Drainage/Bulk Head/Sidewalk/Culverts	Street Imprvmnts	55,804	1968 1% Sales Tax XTR Capital Project
11	2025-2026 Road Improvement Projects	Street Imprvmnts	535,000	DOTD Road Transfer Credit (Right Sizing)
12	2026-2027 Road Improvement Projects (8070)	Street Imprvmnts	555,000	1968 1% Sales Tax XTR Capital Project
13	Hwy 89 Widening Improvements (8019)	Street Imprvmnts	2,304,007	State Capital Outlay
	25% Match ($1,453,486)		2,825,673	2022 $9M S. T. Bond Issue
14	Langlinais/Chemin Agreable (8051)	Street Imprvmnts	507,388	State Capital Outlay
	25% Match ($2,160,000)		159,129	2022 $9M S. T. Bond Issue
15	Hwy 92 Improvements (8050)	Street Imprvmnts	43,348	State Capital Outlay
	25% Match for Hwy 92 Improvements		34,449	2022 $9M S. T. Bond Issue
16	Larriviere Road Improvements/Reconst. (8018)	Street Imprvmnts	2,411,551	Federal Highway Grant
	20% Match Construction/100% Pay Eng.		663,958	1968 1% Sales Tax XTR Capital Project
			204,280	LCG (Half City Match)
17	Anslem Coulee Detention Pond (8020)	Street Imprvmnts	1,320,000	LWI
18	Hwy 92/Prescott Roundabout (8036)	Street Imprvmnts	400,000	1968 1% Sales Tax XTR Capital Project
	% Match		125,000	
	TOTAL CAPITAL PROJECTS FUND		12,144,588	
	TOTAL GOVERNMENTAL FUNDS		**12,997,087**	
	UTILITY FUND:			
19	Chevrolet Colorado	Water Utility	34,108	Utility Systems / 3 Mils
20	Dump Trailer	Water Utility	10,800	Utility Systems / 3 Mils
21	Water Treatment Plant: Filter	Water Utility	382,137	LDH Revolving Loan
22	Wastewater Treatment Plant	Sewer Utility	5,442,742	DEQ Revolving Loan
			5,201,844	Water Sector Grant
23	Pump Station Upgrades	Sewer Utility	1,992,900	1999 1/2% Sales Tax
24	Sewer Lift/Pump Station Upgrades	Sewer Utility	284,955	1999 1/2% Sales Tax
25	F750 Dump Truck	Garbage	119,848	Utility Systems
	TOTAL UTILITY FUND		13,469,334	
	YSC PARKS & RECREATION FUND:			
26	Sidewalks/Trails	Parks & Rec	249,095	2012 1% Rec Facility Sales Tax
27	Facility Equipment	Parks & Rec	70,123	2012 1% Rec Facility Sales Tax
28	Expansion Restroom Building	Parks & Rec	359,500	1% Rec STF Bond Issue
29	Expansion Drainage / Fence	Parks & Rec	85,300	1% Rec STF Bond Issue
30	Linear Park	Parks & Rec	500,000	2012 1% Rec Facility Sales Tax
	TOTAL YSC PARKS & RECREATION FUND		1,264,018	
	TOTAL ALL CAPITAL PROJECTS		**27,730,439**	

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenues:							
Taxes	$ 5,533,425	$ 5,344,803	$ 4,661,069	$ 785,521	$ 5,446,591	$ 5,549,288	1.9%
Licenses and Permits	2,068,575	1,580,309	1,159,190	244,489	1,727,540	1,745,922	1.1%
Intergovernmental	941,751	19,090	15,430	4,243	19,673	23,916	21.6%
Fines and Forfeits	111,673	53,912	115,169	16,256	131,425	131,938	0.4%
Miscellaneous	184,930	164,336	100,183	10,902	111,085	179,041	61.2%
Total Revenues	8,840,353	7,162,450	6,051,041	1,061,411	7,436,313	7,630,104	2.6%
Expenditures:							
General Government	3,083,715	3,009,964	1,875,269	1,163,776	3,039,045	3,453,945	13.7%
Public safety:							
Fire	2,277,149	2,122,566	1,823,020	301,402	2,124,422	2,346,200	10.4%
Streets and Drainage	1,503,022	1,827,839	1,209,235	450,250	1,659,485	2,199,180	32.5%
Capital Outlay	660,664	275,943	258,582	-	258,582	536,709	107.6%
Debt Service	444,362	410,304	201,187	166,842	368,028	363,514	(1.2)%
Total expenditures	7,968,911	7,646,617	5,367,293	2,082,270	7,449,563	8,899,548	19.5%
Excess (Deficiency) Revenues/Expenditures	871,442	(484,167)	683,748	(1,020,859)	(13,250)	(1,269,443)	9480.8%
Other Financing Sources (Uses):							
Proceeds from Capital Lease	579,222	-	-		-	-	-
Proceeds from Sale of Fixed Assets	-	-	1,416	-	1,416	-	(100.0)%
Transfer from Fund 20 1968 Sales Tax	1,622,155	2,000,000	-	1,659,485	1,659,485	2,199,180	32.5%
Transfer from Fund 22 1981 Sales Tax	138	-	-	-	-	-	-
Transfer from Fund 45 Municipal Complex	111	-	-	-	-	-	-
Transfer to Fund 22 1981 Sales Tax	(1,025,944)	(1,760,000)	(800,169)	(549,831)	(1,350,000)	(1,950,000)	44.4%
Transfer to Fund 30 Debt Service	(411,983)	(340,467)	(463,373)	(84,967)	(548,340)	(340,800)	(37.8)%
Total Other Financing Sources (Uses)	763,698	(100,467)	(1,262,126)	1,024,688	(237,438)	(91,620)	(61.4)%
Net Change in Fund Balance	1,635,141	(584,634)	(578,378)	3,829	(250,688)	(1,361,063)	442.9%
Fund Balance, Beginning	929,603	1,616,674			2,564,744	2,314,056	(9.8)%
Fund Balance, Ending	$ 2,564,744	$ 1,032,040			$ 2,314,056	$ 952,992	(58.8)%

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Taxes:							
Ad Valorem Tax	$ 1,825,984	1,865,649	$ 1,862,112	$ 6,858	$ 1,868,969	$ 1,965,300	5.2%
1/2% Sales Tax Revenue	2,571,859	2,569,277	2,045,926	657,270	2,703,195	2,703,195	(0.0)%
Hotel Tax Revenue	4,462	2,589	9,705	5,822	15,527	15,527	(0.0)%
Franchise Tax - Electric	940,422	720,401	687,809	40,506	728,315	728,315	(0.0)%
Franchise Tax - Gas	133,189	124,058	23,372	64,551	87,923	87,923	0.0%
Franchise Tax - Cable TV	57,509	62,830	32,146	10,515	42,661	49,028	14.9%
Total taxes	5,533,425	5,344,803	4,661,069	785,521	5,446,591	5,549,288	1.9%
Licenses and permits:							
Occupational License - Regular	14,400	14,400	-	14,000	14,000	14,400	2.9%
Occupational License - Insurance	414,547	519,322	4,664	86,475	415,000	415,000	0.0%
Liquor and Beer License	9,450	8,625	8,550		8,550	8,550	0.0%
Demolition Permits	-	-	110	-	110	110	0.0%
Code Department Permits	1,630,177	1,037,962	1,145,866	144,014	1,289,880	1,307,862	1.4%
Total licenses and permits	2,068,575	1,580,309	1,159,190	244,489	1,727,540	1,745,922	1.1%
Intergovernmental:							
Federal:							
Federal Grant Revenue	927,661	-	1,533	-	1,533	1,533	0.0%
State of Louisiana:							
State Grant	-	-	-	-	-	-	-
Beer Sales Tax (State)	14,090	19,090	13,898	4,243	18,141	22,383	23.4%
Local Grant	-	-	-	-	-	-	-
Total Intergovernmental	941,751	19,090	15,430	4,243	19,673	23,916	21.6%
Fines and Forfeits	111,673	53,912	115,169	16,256	131,425	131,938	0.4%
Miscellaneous:							
Rental Income	4,801	4,801	5,340	1,200	6,540	5,859	(10.4)%
Miscellaneous Income	6,128	4,035	6,507	-	6,507	9,022	38.6%
Sponsorship	9,700	9,700	5,000	-	5,000	5,000	0.0%
Insurance Proceeds	-	-	-	5,940	5,940	-	(100.0)%
Insurance Rebates	84,701	70,000	-	-	-	79,360	-
Mardi Gras Permit	67,975	68,000	71,725	-	71,725	68,000	(5.2)%
Interest Income	11,625	7,800	11,611	3,762	15,373	11,800	(23.2)%
Total Miscellaneous	184,930	164,336	100,183	10,902	111,085	179,041	61.2%
Total Revenues	$ 8,840,353	$ 7,162,450	$ 6,051,041	$ 1,061,411	$ 7,436,313	$ 7,630,104	2.6%

CITY OF YOUNGSVILLE, LOUISIANA
GENERAL FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Expenditures:							
Elected & Appointed Officials:							
City Council							
Mayor Pro Temp	$ 17,680	$ 16,320	12,566	$ 4,202	$ 16,769	$ 16,809	0.2%
Council Members (4)	56,537	60,771	45,065	15,070	60,135	60,282	0.2%
Retirement ER City Council	4,826	-	373	-	373	-	(100.0)%
Mayor							
Salary	96,994	99,904	74,685	24,976	99,661	101,898	2.2%
Retirement ER Mayor	9,699	9,990	7,469	2,498	9,966	10,190	2.2%
Group Insurance Mayor	-	-	4,456	1,485	5,941	6,119	3.0%
Auto / Cellphone Allowance	13,200	13,200	9,900	3,300	13,200	13,200	0.0%
Appointed Officials							
Chief Operations Officer	95,493	98,351	75,546	22,805	98,351	102,285	4.0%
Chief Financial Officer	92,706	95,483	73,345	22,138	95,483	99,302	4.0%
City Clerk	77,251	87,255	66,735	20,520	87,255	90,745	4.0%
Retirement ER Appointed	-	4,608	20,107	8,566	28,672	27,247	(5.0)%
Group Insurance Appointed	5,888	6,119	16,138	4,329	20,467	21,081	3.0%
Payroll Taxes SS	-	-	22,379	6,769	29,148	29,222	0.3%
Payroll Taxes MC	-	-	5,234	1,583	6,817	6,834	0.3%
Payroll Taxes SUTA	-	-	368	76	444	943	112.4%
Insurance	-	-	-	5,142	5,142	5,245	2.0%
Auto Allowance	6,000	6,000	4,500	1,500	6,000	6,000	0.0%
Cellphone Expense	2,400	2,400	1,800	600	2,400	2,400	0.0%
	478,673	500,401	440,665	145,559	586,224	599,802	2.3%
General Government and Administrative:							
Salaries and Wages	301,346	294,910	223,594	81,778	305,371	329,228	7.8%
Salaries and Wages OT	7,767	-	4,189	2,350	6,539	5,000	(23.5)%
Payroll Taxes SS	45,155	46,686	13,256	5,216	18,472	20,722	12.2%
Payroll Taxes MC	10,560	10,918	3,100	1,220	4,320	4,846	12.2%
Payroll Taxes SUTA	330	1,506	356	168	525	668	27.4%
Retirement ER	44,816	47,288	17,929	6,362	24,291	23,790	(2.1)%
Group Insurance	60,801	55,950	27,007	9,669	36,675	37,409	2.0%
Advertising	17,014	25,000	18,064	2,487	20,551	25,000	21.7%
Annexation	2,659	2,700	-	-	-	2,700	-
Community Relations	15,308	16,000	13,984	2,115	16,099	16,000	(0.6)%
Computer Expense	2,580	4,580	1,095	-	1,095	4,580	318.3%
Conference Fees	5,466	6,000	1,419	852	2,271	6,000	164.1%
Contract Services	37,177	38,500	24,922	7,536	32,459	38,500	18.6%
Contract Services - computer	80,901	91,400	29,802	40,198	70,000	91,400	30.6%
Lodging/Mileage/Meals Expense	7,672	10,000	3,101	1,635	4,736	10,000	111.1%
Credit Card Fees	-	250	35		35	35	0.0%
Bank Charges	18,446	20,515	10,144	2,442	12,586	20,515	63.0%
Dues & Subscriptions	5,686	6,220	8,247	228	8,475	7,350	(13.3)%
Engineering Fees	278,641	138,000	1,974	430,000	431,974	550,000	27.3%
Garbage Collection	2,651	3,300	2,229	3,793	6,022	3,300	(45.2)%
Insurance	148,631	145,000	92,782	15,381	108,163	108,163	0.0%
Janitorial	19,500	20,475	14,625	4,875	19,500	20,475	5.0%
Repairs & Maintenance	22,106	20,000	11,806	1,584	13,390	20,000	49.4%
Mardi Gras Expense	72,727	73,000	64,979	225	65,204	73,000	12.0%
Election Expense	7,834	8,226	-	-	-	8,000	-
Miscellaneous	40,623	100	33	-	33	100	202.8%
Office Supplies	24,762	25,000	12,982	8,428	21,410	25,000	16.8%
Professional Fees	68,854	75,500	81,149	25,235	106,384	110,000	3.4%
Accounting Fees	55,950	54,785	38,225	-	38,225	38,225	0.0%
Legal Fees	36,565	40,000	36,054	11,474	47,528	48,000	1.0%
Legal Fees PRR	8,217	-	9,620	235	9,854	1,000	(89.9)%
Grant Consulting Services	18,253	17,000	-	-	-	17,000	-
Sales Tax Collection Expense	13,448	13,756	11,729	5,096	16,825	16,825	0.0%
Property Tax	228	328	126	-	126	126	0.0%
Telephone/Internet Expense	23,887	27,540	20,087	6,441	26,529	27,540	3.8%
Utilities	30,974	31,600	20,018	5,882	25,900	31,600	22.0%
Testing/Screening Employee	303	250	-	15	15	250	1566.7%
Training	-	3,250	-	-	-	3,250	-
Uniform Expense	2,194	3,300	1,971	300	2,271	3,300	45.3%
Lease Expense	9,502	9,800	6,328	2,906	9,233	9,800	6.1%
Total Administrative	1,549,532	1,388,632	826,961	686,125	1,513,086	1,758,698	16.2%
Magistrate Court							
Salaries and Wages	6,348	6,000	4,500	1,500	6,000	6,000	0.0%
Payroll Taxes SS	394	372	279	93	372	372	0.0%
Payroll Taxes MC	92	87	65	22	87	87	0.0%
Payroll Taxes SUTA	4	12	9	3	12	12	0.0%
Pension ER	292	600	-	-	-	-	-
Court Costs	29,768	29,200	36,610	20,475	57,085	41,037	(28.1)%
Legal Fees	2,943	200	8,737	2,500	11,237	-	(100.0)%
Total Magistrate Court	39,840	36,471	50,200	24,593	74,792	47,508	(36.5)%

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Expenses: (Continued)							
Permit & Code Enforcement							
Salaries and Wages	177,226	169,124	109,417	35,205	144,622	113,026	(21.8)%
Salaries and Wages OT	2,401	-	1,991	1,192	3,183	1,000	(68.6)%
Payroll Taxes SS	10,600	10,486	6,777	2,257	9,034	7,070	(21.7)%
Payroll Taxes MC	2,479	2,452	1,585	528	2,113	1,653	(21.7)%
Payroll Taxes SUTA	85	338	183	73	255	228	(10.7)%
Pension ER	11,696	11,478	6,915	1,820	8,735	5,651	(35.3)%
Group Insurance	22,592	23,000	13,397	4,584	17,981	18,521	3.0%
Gas	999	1,000	186	-	186	1,000	436.6%
Conference Fees	725	1,550	-	250	250	1,550	520.0%
Contract Services - computer	38,215	40,250	6,737	7,763	14,500	15,225	5.0%
Lodging/Mileage/Meals Expense	3,093	3,500	-	601	601	3,500	482.4%
Credit Card Fees	19,201	20,400	6,318	-	6,318	20,400	222.9%
Dues & Subscriptions	5,450	5,723	55	5,941	5,996	5,723	(4.6)%
Engineering Fees	-	-	-	100,000	100,000	60,000	(40.0)%
Insurance	20,268	28,000	19,491	3,606	23,097	23,097	0.0%
Inspection fees	657,441	738,000	360,991	137,587	498,578	738,000	48.0%
Office Supplies	1,113	1,200	420	-	420	1,200	185.7%
Professional Fees	937	1,000	-	500	500	1,000	100.0%
Legal Fees	562	1,000	130	407	537	1,000	86.4%
Supplies	-	1,000	-	500	500	1,000	100.0%
Telephone/Internet Expense	581	216	198	-	198	216	9.3%
Uniform Expense	1,150	1,150	517	-	517	517	0.0%
Total Code Enforcement	976,814	1,060,867	535,308	302,812	838,120	1,020,577	21.8%
305 Iberia Street							
Contract Services	6,440	6,516	4,812	1,614	6,426	6,500	1.1%
Insurance	10,134	-	4,467	966	5,433	5,500	1.2%
Repairs & Maintenance	520	520	260	-	260	260	0.0%
Telephone/Internet Expense	1,883	2,040	1,516	504	2,020	2,040	1.0%
Utilities	3,708	4,500	4,494	-	4,494	4,500	0.1%
Total 305 Iberia Street	22,685	13,576	15,549	3,084	18,633	18,800	0.9%
307 Iberia Street							
Contract Services	4,360	4,380	3,237	1,079	4,317	4,380	1.5%
Insurance	6,755	-	2,113	264	2,377	2,400	1.0%
Repairs & Maintenance	4,116	4,376	260	260	520	520	0.0%
Utilities	939	1,260	976	-	976	1,260	29.0%
Total 307 Iberia Street	16,170	10,016	6,586	1,603	8,190	8,560	4.5%
Total General Government	3,083,715	3,009,964	1,875,269	1,163,776	3,039,045	3,453,945	13.7%
Public Safety: Fire Protection							
App to Fire Dept - Ad Valorem Taxes	1,019,832	1,042,566	1,023,020	21,402	1,044,422	1,086,200	4.0%
App to Fire Dept - General Fund	1,257,317	1,080,000	800,000	280,000	1,080,000	1,260,000	16.7%
Total Public Safety	2,277,149	2,122,566	1,823,020	301,402	2,124,422	2,346,200	10.4%
Streets and Drainage							
Salaries and Wages	301,856	337,475	235,140	99,299	334,439	416,965	24.7%
Salaries and Wages OT	11,945	12,282	9,056	1,514	10,569	10,992	4.0%
Payroll Taxes SS	18,784	21,685	14,944	6,250	21,194	26,533	25.2%
Payroll Taxes MC	4,393	5,071	3,495	1,462	4,957	6,205	25.2%
Payroll Taxes SUTA	303	700	391	202	593	856	44.4%
Pension ER	15,792	17,882	13,451	5,042	18,493	18,289	(1.1)%
Group Insurance	43,990	43,500	33,335	13,288	46,623	48,022	3.0%
Auto Expense	25,954	30,000	39,360	9,244	48,605	47,000	(3.3)%
Gas Diesel Oil	64,606	65,000	47,243	15,855	63,098	65,000	3.0%
Computer Expense	66	1,000	-	500	500	2,000	300.0%
Conference/Training Fees	2,852	4,000	350	-	350	8,000	2185.7%
Contract Labor	8,281	8,204	6,767	2,624	9,391	10,479	11.6%
Contract Services	142,997	138,000	103,130	34,303	137,433	138,000	0.4%
Contract Services - computer	7,137	13,500	4,098	2,382	6,480	6,480	(0.0)%
Lodging/Mileage/Meals Expense	463	500	(35)	35	0	1,000	294017.6%
Bank Charges	35	35	-	-	-	-	-
Dues & Subscriptions	1,887	3,000	400	1,975	2,375	2,375	0.0%
Equipment & Tools Rental	90,045	1,680	1,346	261	1,607	246,680	15255%
Engineering Fees	49,116	90,000	-	42,000	42,000	60,000	42.9%
Insurance	152,009	62,000	39,684	30,556	70,240	72,347	3.0%
Janitorial	8,400	8,225	7,598	3,850	11,448	9,000	(21.4)%
Repairs & Maintenance	109,251	125,000	122,901	15,962	138,863	250,000	80.0%
Repairs & Maintanence Roads & Streets	62,172	225,000	114,026	37,025	151,051	225,000	49.0%
Miscellaneous	986	2,500	974	-	974	2,500	156.6%
Disaster Expense	33,715	100,000	420	-	420	50,000	11804.8%
Office Expense	9,215	9,000	7,931	2,375	10,306	15,000	45.5%
Professional Fees	-	1,000	-	-	-	6,000	-
Legal Fees	1,462	167	167	33	200	500	150.6%
Rent Expense	-	800	-	-	-	-	-
Radio Rental	2,332	2,500	-		-	2,500	-
Property Tax	6,881	7,000	4,956	1,177	6,133	7,000	14.1%
Street Lighting	56,249	137,957	136,481	44,390	180,871	185,000	2.3%
Supplies	54,260	60,000	61,759	20,112	81,871	90,000	9.9%
Chemicals	7,975	7,715	7,222	-	7,222	11,715	62.2%
Sign and supplies	17,842	21,650	25,012	5,926	30,938	41,650	34.6%
Telephone/Internet Expense	551	459	417	141	558	560	0.4%
Utilities	125,796	57,686	6,519	2,295	8,814	8,814	0.0%
Testing/Screening Employee	1,560	1,382	1,223	159	1,382	1,382	0.0%
Testing/Screening Non-Employee	186	200	-	200	200	200	0.0%
Uniform Expense	5,089	5,200	5,041	100	5,141	5,200	1.2%
Lease	56,589	198,886	154,435	49,713	204,148	99,934	(51.0)%
Total Streets and Drainage	1,503,022	1,827,839	1,209,235	450,250	1,659,485	2,199,180	32.5%

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Debt Service:							
Principal:							
Principal - L.P.S.B	18,369	18,370	4,515	-	4,515	-	(100.0)%
Principal - Fire Ladder Truck/Pumper	220,115	177,891	126,041	51,850	177,891	184,557	3.7%
Principal - Lease Equipment	97,449	130,134	-	95,000	95,000	95,000	0.0%
Interest:							
Interest Expense - Fire Ladder Truck/Pumper	98,240	79,622	70,631	8,991	79,622	72,956	(8.4)%
Interest Expense - Lease Equipment	10,188	4,287	-	11,000	11,000	11,000	0.0%
Total Debt Service	444,362	410,304	201,187	166,842	368,028	363,514	(1.2)%
Capital Outlay:							
General Government:							
Capital Outlay - Land	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	-	-	-	-
Capital Outlay - Infrastructure	-	-	-	-	-	-	-
Capital Outlay - Furn, Fix & Equipment	-	-	-	-	-	-	-
Capital Outlay - Automobiles	-	-	-	-	-	-	-
Public safety:							
Capital Outlay - Land	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	-	-	-	-
Capital Outlay - Infrastructure	-	-	-	-	-	-	-
Capital Outlay - Furn, Fix & Equipment	309,322	-	-	-	-	-	-
Capital Outlay - Automobiles	-	-	-	-	-	-	-
Streets and Drainage:							
Capital Outlay - Land	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	-	-	-	-
Capital Outlay - Infrastructure	68,480	-	16,251	-	16,251	95,566	488.1%
Capital Outlay - Furn, Fix & Equipment	79,156	275,943	242,332	-	242,332	284,274	17.3%
Capital Outlay - Automobiles	203,706	-	-	-	-	156,869	-
Total Capital Outlay	660,664	275,943	258,582	-	258,582	536,709	107.6%
Total Expenditures	$ 7,968,911	$ 7,646,617	$ 5,367,293	$ 2,082,270	$ 7,449,563	$ 8,899,548	19.5%

CITY OF YOUNGSVILLE, LOUISIANA
1968 1% SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenues:							
1% Sales Tax Revenue	$ 5,143,718	$ 5,098,554	$ 4,091,851	$ 1,314,539	$ 5,406,391	$ 5,406,391	0.0%
Interest Income	17,497	17,086	10,064	1,577	11,641	12,000	3.1%
Total Revenues	5,161,215	5,115,640	4,101,915	1,316,117	5,418,032	5,418,391	0.0%
Expenditures:							
General Government	51,621	51,002	36,748	16,985	53,733	51,500	4.3%
Debt Service	36,738	36,740	9,030	-	9,030	-	-
Total Expenditures	88,359	87,742	45,778	16,985	62,763	51,500	21.9%
Excess (Deficiency) Revenues/Expenditures	5,072,855	5,027,898	4,056,137	1,299,132	5,355,269	5,366,891	0.2%
Other Financing Sources(Uses):							
Transfer from Fund 30 Debt Service	350	-	-	-	-	-	-
Transfer from Fund 40 Capital Projects	11,288	-	-	-	-	-	-
Transfer to Fund 10 General	(1,622,155)	(2,000,000)	-	(1,659,485)	(1,659,485)	(2,199,180)	32.5%
Transfer to Fund 30 Debt Service	(3,673,217)	(2,462,810)	(1,848,308)	(560,055)	(2,408,363)	(2,129,289)	(11.6)%
Transfer to Fund 40 Capital Projects	(152,120)	(1,311,459)	(767,442)	(414,941)	(1,182,382)	(1,027,958)	(13.1)%
Total Other Financing Sources(Uses)	(5,435,854)	(5,774,269)	(2,615,749)	(2,634,481)	(5,250,230)	(5,356,426)	2.0%
Net change in fund balance	(362,998)	(746,371)	1,440,388	(1,335,350)	105,039	10,464	(90.0)%
Fund Balance, Beginning	1,782,689	1,840,775			1,419,691	1,524,729	7.4%
Fund Balance, Ending	$ 1,419,691	$ 1,094,404			$ 1,524,729	$ 1,535,193	0.7%
General government:							
Bank Charges	2,956	3,562	1,525	2,025	3,550	3,500	(1.4)%
Professional Fees	5,450	3,950	600	(600)	-	-	-
Accounting Fees	16,325	15,980	11,165	5,160	16,325	16,000	(2.0)%
Sales Tax Collection Expense	26,890	27,511	23,458	10,400	33,858	32,000	(5.5)%
Total General Government	51,621	51,002	36,748	16,985	53,733	51,500	(4.2)%
Debt Service:							
Principal - L.P.S.B	36,738	36,740	9,030	-	9,030	-	(100.0)%
Total Debt Service	36,738	36,740	9,030	-	9,030	-	(100.0)%
Total Expenditures	$ 88,359	$ 87,742	$ 45,778	$ 16,985	$ 62,763	$ 51,500	(17.9)%

CITY OF YOUNGSVILLE, LOUISIANA
1999 1/2% SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenues:							
1/2% Sales Tax Revenue	$ 2,571,859	$ 2,569,277	$ 2,045,926	657,270	$ 2,703,195	$ 2,703,195	0.0%
Miscellaneous Income	-	-	-	-	-	-	-
Interest Income	9,575	8,877	-	1,585	1,585	6,506	310.5%
Total Revenues	2,581,434	2,578,154	2,045,926	658,855	2,704,780	2,709,701	0.2%
Expenditures:							
General Government	33,083	33,105	24,969	24,969	36,343	35,329	(2.8)%
Debt Service	18,369	18,370	4,515	4,515	9,030	-	(100.0)%
Total Expenditures	51,452	51,475	29,484	29,484	45,372	35,329	(22.1)%
Excess (Deficiency) Revenues/Expenditures	2,529,982	2,526,679	2,016,442	629,371	2,659,408	2,674,373	0.6%
Other Financing Sources(Uses):							
Transfer to Fund 70 Utility	(2,761,279)	(1,728,231)	(979,284)	(286,626)	(1,265,910)	(1,728,231)	36.5%
Total Other Financing Sources(Uses)	(2,761,279)	(1,728,231)	(979,284)	(286,626)	(1,265,910)	(1,728,231)	36.5%
Net change in fund balance	(231,296)	798,448	1,037,158	342,745	1,393,498	946,142	(32.1)%
Fund Balance, Beginning	1,628,326	2,325,358			1,397,030	2,790,528	99.7%
Fund Balance, Ending	$ 1,397,030	$ 3,123,806			$ 2,790,528	$ 3,736,670	33.9%
General government:							
Bank Charges	3,310	3,370	2,075	1,014	3,088	2,075	(32.8)%
Accounting Fees	16,325	15,980	11,165	5,160	16,325	16,325	0.0%
Sales Tax Collection Expense	13,448	13,756	11,729	5,200	16,929	16,929	(0.0)%
Total General Government	33,083	33,105	24,969	24,969	36,343	35,329	(2.8)%
Debt Service:							
Principal - L.P.S.B	18,369	18,370	4,515	4,515	9,030	-	(100.0)%
Total Debt Service	18,369	18,370	4,515	4,515	9,030	-	(100.0)%
Total Expenditures	$ 51,452	$ 51,475	$ 29,484	$ 29,484	$ 45,372	$ 35,329	(22.1)%

CITY OF YOUNGSVILLE, LOUISIANA
1981 1/2% SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenues:							
1/2% Sales Tax Revenue	$ 2,571,859	$ 2,569,277	$ 2,045,926	657,270	$ 2,703,195	$ 2,703,195	0.0%
Federal Grant Revenue	-	-	-	-	-	-	-
State Grant Revenue	7,978	7,978	-	-	-	-	-
School Resource Officer	441,629	438,746	374,997	93,753	468,750	444,221	(5.2)%
LACE Fines and Court Cost	748,561	707,115	680,842	39,699	720,541	800,000	11.0%
Accident Reports	3,493	3,000	4,652	780	5,432	3,000	(44.8)%
Credit Card Fees	3,288	-			-	-	-
Miscellaneous Income	6,652	912	5,430	5,000	10,430	-	(100.0)%
Donations	10,500	-	-	-	-	-	-
Insurance Proceeds	14,981	-	7,567	-	7,567	-	(100.0)%
State Supplemental Payments	215,820	259,200	159,440	69,600	229,040	316,800	38.3%
Interest Income	5,713	5,526	4,355	187	4,542	4,355	(4.1)%
Total Revenues	4,030,473	3,991,753	3,283,209	866,289	4,149,498	4,271,572	2.9%
Expenditures:							
General Government	29,774	28,630	22,894	9,635	32,529	32,800	0.8%
Police	4,977,705	5,154,175	3,828,550	1,394,153	5,222,704	5,810,165	11.2%
Capital outlay	500,443	342,444	346,327	-	346,327	315,790	(8.8)%
Debt Service	18,369	18,370	4,515	-	4,515	-	(100.0)%
Total Expenditures	5,526,291	5,543,619	4,202,286	1,403,788	5,606,074	6,158,755	9.9%
Excess (Deficiency) Revenues/Expenditures	(1,495,818)	(1,551,866)	(919,077)	(1,046,441)	(1,456,576)	(1,887,183)	29.6%
Other Financing Sources:							
Proceeds from Sale of Asset	9,615	-	-	-	-	-	-
Transfer from Fund 10 General	1,025,944	1,760,000	800,169	549,831	1,350,000	1,950,000	44.4%
Transfer from Fund 22 Lace	372,006	250,000	350,000	100,000	450,000	350,000	(22.2)%
Transfer to Fund 10 General	(138)	-	-	-	-	-	-
Transfer to Fund 22 1981 Sales Tax	(372,006)	(250,000)	(350,000)	(100,000)	(450,000)	(350,000)	(22.2)%
Transfer to Fund 30 Debt Service	(171,000)	(170,233)	(127,967)	(42,483)	(170,450)	(170,400)	(0.0)%
Total Other Financing Sources(Uses)	864,421	1,589,767	672,202	507,348	1,179,550	1,779,600	50.9%
Net change in fund balance	(631,397)	37,901	(246,875)	(539,093)	(277,027)	(107,583)	(61.2)%
Fund Balance, Beginning	1,080,935	4,825			449,538	172,512	(61.6)%
	$ 449,538	$ 42,726			$ 172,512	$ 64,928	(62.4)%

CITY OF YOUNGSVILLE, LOUISIANA
1981 1/2% SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Expenditures:							
General Government:							
Sales Tax Collection Expense	$ 13,449	$ 13,630	$ 11,729	$ 4,800	16,529	16,800	1.6%
Accounting Fees	16,325	15,000	11,165	4,835	16,000	16,000	0.0%
Total General Government	29,774	28,630	22,894	9,635	32,529	32,800	0.8%
Elected Offical: Chief of Police							
Salary	86,986	86,986	66,912	20,076	86,988	86,988	0.0%
State Supplemental Pay	6,840	7,200	5,400	1,800	7,200	7,200	0.0%
Payroll Taxes SS	-	-	4,614	1,093	5,707	5,840	2.3%
Payroll Taxes MC	-	-	1,079	256	1,335	1,366	2.3%
Payroll Taxes SUTA	-	-	-	17	17	188	982.8%
Retirement	34,744	29,118	19,526	10,884	30,410	27,644	(9.1)%
Group Insurance	6,678	6,446	4,982	1,248	6,230	6,417	3.0%
Auto Allowance	12,000	12,000	9,000	3,000	12,000	12,000	0.0%
Total Elected Official	147,247	141,750	111,513	38,374	149,888	147,643	(1.5)%
Police and Administrative:							
Salaries and Wages	1,508,398	1,663,454	1,211,435	476,785	1,688,220	1,926,705	14.1%
Salaries and Wages OT	106,840	106,606	86,033	39,614	125,647	128,160	2.0%
State Supplemental Pay	226,340	259,200	160,940	54,000	214,940	316,800	47.4%
Payroll Taxes SS	124,612	132,301	96,635	32,017	128,652	147,043	14.3%
Payroll Taxes MC	29,143	30,941	22,600	7,488	30,088	34,389	14.3%
Payroll Taxes SUTA	986	4,268	2,003	1,033	3,036	4,743	56.2%
Pension ER	15,155	14,767	7,017	930	7,947	8,106	2.0%
Police Retirement	687,839	691,277	539,099	190,941	730,040	696,084	(4.7)%
Group Insurance	176,962	184,097	140,444	63,442	203,886	207,963	2.0%
Advertising	10,568	5,000	-	2,000	2,000	5,000	150.0%
Auto Expense	90,000	80,947	74,898	20,049	94,947	100,000	5.3%
Gas & Oil	101,363	90,000	70,053	26,024	96,077	140,400	46.1%
Community Relations	600	570	2,072	1,498	3,570	17,570	392.1%
Computer Expense	15,548	20,000	18,385	1,615	20,000	20,000	0.0%
Conference Fees	1,400	1,170	1,420	-	1,420	2,170	52.8%
Contract Services	24,202	26,766	23,730	(3,074)	20,656	21,000	1.7%
Contract services - computer	158,295	172,819	65,201	20,799	86,000	90,300	5.0%
Investigative Services & Labs	11,625	-	11,663	3,378	15,041	15,000	(0.3)%
Lodging/Mileage/Meals Expense	8,375	10,000	7,286	-	7,286	10,000	37.2%
Credit Card Fees	35	-	-		-	-	-
Bank Charges	2,267	3,253	1,191	479	1,671	3,300	97.5%
Dues & Subscriptions	18,175	31,545	7,568	14,877	22,444	23,000	2.5%
Police Equipment	54,332	37,873	28,810	3,190	32,000	32,000	0.0%
Insurance	135,135	162,000	168,636	(2,043)	166,592	169,924	2.0%
Janitorial expense	33,245	32,000	28,324	8,676	37,000	37,000	(0.0)%
Repairs & Maintenance	36,384	12,000	11,952	12,748	24,700	25,000	1.2%
Mardi Gras Expense	77,582	78,000	71,517	-	71,517	78,000	9.1%
Disaster Expense	-	-	-	-	-	30,000	-
Office Expense	18,166	20,000	18,307	1,693	20,000	20,000	(0.0)%
Professional Fees	4,047	1,500	3,974	1,226	5,200	4,000	(23.1)%
Legal Fees	65,347	35,000	34,949	(14,949)	20,000	20,000	(0.0)%
Legal Fees PRR	2,759	-	4,059	5,941	10,000	10,000	0.0%
Grant Consulting Services	-	-	3,446	-	3,446	3,500	1.6%
Radio Rental	3,885	3,885	6,105	-	6,105	7,069	15.8%
Property Tax	-	-	-	100	100	100	0.0%
Police Supplies	7,113	10,000	6,414	3,586	10,000	10,000	0.0%
Telephone/Internet Expense	67,910	70,000	49,924	22,787	72,711	73,000	0.4%
Utilities	23,679	24,000	18,698	5,302	24,000	24,000	(0.0)%
Street Lighting	886	1,000	914	86	1,000	1,000	(0.0)%
Testing/Screening Employee	3,960	3,000	2,644	356	3,000	3,000	0.0%
Testing/Screening Non-Employee	8,699	6,000	3,825	2,175	6,000	6,000	0.0%
Training	9,947	10,000	4,555	4,445	9,000	32,500	261.1%
Uniform Expense	32,346	37,500	34,529	4,471	39,000	46,800	20.0%
Lease Expense	11,105	16,800	23,074	4,235	27,309	21,000	(23.1)%
Total Police General Expenditures	3,914,460	4,089,538	3,074,329	1,017,919	4,092,248	4,571,627	11.7%
School Resource Officer:							
SRO	357,554	410,392	314,575	113,020	427,595	429,175	0.4%
SRO OT	25,700	-	10,241	3,130	13,371	13,638	2.0%
Payroll Taxes SS	25,629	29,015	21,172	7,201	28,373	27,454	(3.2)%
Payroll Taxes MC	5,994	6,786	4,952	1,684	6,636	6,421	(3.2)%
Payroll Taxes SUTA	202	936	423	232	656	886	35.1%
Police Retirement	-	-	-	38,881	38,881	129,966	234.3%
Group Insurance	54,525	56,555	43,363	15,593	58,955	60,134	2.0%
Workers' Compensation	-	-	-	17,476	17,476	17,826	2.0%
Insurance	27,832	6,000	35,042	19,563	54,605	55,697	2.0%
Total SRO Expenditures	497,436	509,684	429,767	216,781	646,548	741,196	14.6%

CITY OF YOUNGSVILLE, LOUISIANA
1981 1/2% SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
LACE:							
LACE Salaries	137,165	147,545	113,927	47,900	161,827	161,827	0.0%
LACE Payroll Taxes SS	1,284	9,148	646	213	859	10,033	1068.2%
LACE Payroll Taxes MC	183	2,139	151	51	202	2,346	1061.1%
LACE Payroll Taxes SUTA	11	295	21	6	27	324	1108.1%
LACE Court Costs	182,294	197,708	167,681	71,554	239,235	240,000	0.3%
LACE Credit Card Fees	3,075	-	-	-	-	-	-
LACE Bank Fees	1,215	1,669	-	-	-	-	-
LACE Legal Fees	39,332	45,797	25,905	8,955	34,860	35,000	0.4%
Total LACE Expenditures	364,559	404,301	308,330	129,179	437,509	449,530	2.7%
Civil Service:							
Civil Service Salaries	7,200	7,800	5,400	1,800	7,200	7,200	0.0%
Payroll Taxes SS	446	483	335	111	446	485	8.8%
Payroll Taxes MC	104	113	78	27	105	115	9.2%
Payroll Taxes SUTA	5	6	11	3	14	12	(13.0)%
Legal Fees	-	500	10,300	18,334	28,633	30,000	4.8%
Legal Fees PRR	-	-	-	10,000	10,000	10,000	0.0%
Total Civil Service Expenditures	7,756	8,903	16,123	30,275	46,398	47,812	3.0%
Police P&R Security:							
Salaries and Wages	31,926	-	-	-	-	-	-
Salaries and Wages OT	4,852	-	-	-	-	-	-
Payroll Taxes SS	2,141	-	-	-	-	-	-
Payroll Taxes MC	501	-	-	-	-	-	-
Payroll Taxes SUTA	4	-	-	-	-	-	-
Pension ER	-	-	-	-	-	-	-
Group Insurance	5,188	-	-	-	-	-	-
Insurance	1,636	-	-	-	-	-	-
Total Police P&R Security Expenditures	46,247	-	-	-	-	-	-
Total Public Safety Expenditures	5,007,479	5,182,805	3,962,958	1,442,163	5,405,121	5,957,808	10.2%
Debt Service:							
Principal - L.P.S.B	18,369	18,370	4,515	-	4,515	-	(100.0)%
Total Debt Service	18,369	18,370	4,515	-	4,515	-	(100.0)%
Capital Outlay:							
Capital Outlay - Buildings & Improvements	17,877	-	7,700	-	7,700	-	(100.0)%
Capital Outlay - Furn, Fix & Equipment	295,590	275,790	275,790	-	275,790	275,790	0.0%
Capital Outlay - Auto & Truck	186,976	66,655	62,837	-	62,837	40,000	(36.3)%
Total Capital Outlay	500,443	342,444	346,327	-	346,327	315,790	(8.8)%
Total Expenditures	$ 5,556,065	$ 5,572,249	$ 4,336,693	$ 1,451,798	$ 5,788,491	$ 6,306,398	8.9%

CITY OF YOUNGSVILLE, LOUISIANA
2012 1% SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenues:							
1% Sales Tax Revenue	$ -	$ -	$ -	$ -	$ -	$ -	-
Miscellaneous Income	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Expenditures:							
General Government	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Excess (Deficiency) Revenues/Expenditures	-	-	-	-	-	-	-
Other Financing Sources(Uses):							
Proceeds from Issuance of Debt	-	-	-	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	-
Transfer from Fund 10 General	-	-	-	-	-	-	-
Transfer from Fund 30 Debt Service	-	-	-	-	-	-	-
Transfer from Fund 40 Capital Projects	-	-	-	-	-	-	-
Transfer to Fund 10 General	-	-	-	-	-	-	-
Transfer to Fund 20 1968 Sales Tax	-	-	-	-	-	-	-
Transfer to Fund 30 Debt Service	-	-	-	-	-	-	-
Transfer to Fund 40 Capital Projects	-	-	-	-	-	-	-
Transfer to Fund 90 Sports Complex	-	-	-	-	-	-	-
Transfer to Fund 90 Sports Complex Oper.	(1,699,599)	-	-	-	-	-	-
Total Other Financing Sources(Uses)	(1,699,599)	-	-	-	-	-	-
Net change in fund balance	(1,699,599)	-	-	-	-	-	-
Fund Balance, Beginning	1,699,599	-			-	-	-
Fund Balance, Ending	$ -	$ -			$ -	$ -	-
General government:							
Bank Charges	-	-	-	-	-	-	-
Professional Fees	-	-	-	-	-	-	-
Accounting Fees	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Sales Tax Collection Expense	-	-	-	-	-	-	-
Total General Government	-	-	-	-	-	-	-
Debt Service:							
Principal - L.P.S.B	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	-

CITY OF YOUNGSVILLE, LOUISIANA
DEBT SERVICE FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenues:							
Miscellaneous Income	$ -	$ -	$ -	$ -	$ -	$ -	-
Dividend Income	9,640	-	3,222	11,609	14,830	10,000	(32.6)%
Unrealzied Gain(Loss) on Investment	-	-	8,671	(8,671)	-	-	-
Interest Income	22,503	24,165	22,821	1,845	24,665	22,821	(7.5)%
Total Revenues	32,142	24,165	34,714	4,782	39,496	32,821	(16.9)%
Expenditures:							
General Government	1,116	2,039	6,750	3,537	10,286	9,650	(6.2)%
Debt Service	3,023,081	3,027,388	975,393	2,161,305	3,136,699	2,632,626	(16.1)%
Principal	1,940,000	2,005,000	460,000	1,655,000	2,115,000	1,680,000	(20.6)%
Interest	1,083,081	1,022,388	515,393	506,305	1,021,699	952,626	(6.8)%
Total Expenditures	3,024,197	3,029,427	982,143	2,164,842	3,146,985	2,642,276	(16.0)%
Excess (Deficiency) Revenues/Expenditures	(2,992,054)	(3,005,261)	(947,429)	(2,160,060)	(3,107,489)	(2,609,455)	(16.0)%
Other Financing Sources:							
Transfer from Fund 10 General	411,983	340,467	463,373	84,967	548,340	340,800	(37.8)%
Transfer from Fund 20 1968 Sales Tax	3,673,217	2,462,810	1,848,308	560,055	2,408,363	2,129,289	(11.6)%
Transfer from Fund 22 1981 Sales Tax	171,000	170,233	127,967	42,483	170,450	170,400	(0.0)%
Transfer from Fund 40 Capital Projects	7,610	-	-	-	-	-	-
Transfer from Interfund	-	-	12,248	2,583	14,830	14,000	(5.6)%
Transfer to Fund 20 1968 Sales Tax	(350)	-	-	-	-	-	-
Transfer to Interfund	-	-	(12,248)	(2,583)	(14,830)	(14,000)	(5.6)%
Total Other Financing Sources(Uses)	4,263,460	2,973,510	2,439,648	687,505	3,127,153	2,640,489	(15.6)%
Net change in fund balance	1,271,405	(31,751)	1,492,219	(1,472,555)	19,664	31,033	57.8%
Fund Balance, Beginning	3,136,712	3,987,816			4,408,118	4,427,781	0.4%
Fund Balance, Ending	$ 4,408,118	$ 3,956,066			$ 4,427,781	$ 4,458,815	0.7%

CITY OF YOUNGSVILLE, LOUISIANA
DEBT SERVICE FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Expenditures:							
General Government:							
Bank Charges	1,116	189	3,400	1,437	4,836	4,200	(13.2)%
Professional Agency Fees	-	1,850	3,350	2,100	5,450	5,450	0.0%
Total General Government	1,116	2,039	6,750	3,537	10,286	9,650	(6.2)%
Debt Service:							
Principal:							
2014 HW $3.5M Sales Tax Bond - Principal	325,000	325,000	-	325,000	325,000	-	(100.0)%
2016 HW $3.565M Sales Tax Refun Bond - Principal	345,000	360,000	-	360,000	360,000	365,000	1.4%
2017 CH $2.24M S.T. Bond - Principal #3016	225,000	235,000	-	235,000	235,000	240,000	2.1%
2018 RG $7M Municipal Complex - Principal	285,000	295,000	295,000	-	295,000	305,000	3.4%
2021 RG $10M Sales Tax Rev/Refund Bond - Principal	395,000	405,000	-	405,000	405,000	425,000	4.9%
2022 RG $9M Sales Tax Revenue Bond - Principal	310,000	330,000	-	330,000	330,000	345,000	4.5%
2017 $575K S.T. Excess Revenue Bond - Principal	55,000	55,000	165,000	-	165,000	-	(100.0)%
Total Principal	1,940,000	2,005,000	460,000	1,655,000	2,115,000	1,680,000	(20.6)%
Interest:							
2014 $3.5M Sales Tax Bond - Interest	15,665	7,833	3,916	3,916	7,833	-	(100.0)%
2016 $3.565M Sales Tax Refunding Bond - Interest	40,850	33,346	16,673	16,673	33,346	25,336	(24.0)%
2017 CH $2.24M S.T. Bond - Interest #3016	45,915	40,800	20,400	20,400	40,800	35,459	(13.1)%
2018 RG $7M Municipal Complex - Interest	222,300	210,700	108,300	102,400	210,700	198,700	(5.7)%
2021 $10M Sales Tax Rev/Refund Bond - Interest	363,250	351,400	175,700	175,700	351,400	335,200	(4.6)%
2022 $9M Sales Tax Revenue Bond - Interest	389,931	374,431	187,216	187,216	374,431	357,931	(4.4)%
2017 $575K Excess Revenue Bond - Interest	5,170	3,878	3,188	-	3,188	-	(100.0)%
Total Interest	1,083,081	1,022,388	515,393	506,305	1,021,699	952,626	(6.8)%
Total Debt Service	3,023,081	3,027,388	975,393	2,161,305	3,136,699	2,632,626	(16.1)%
Total Expenditures	$ 3,024,197	$ 3,029,427	$ 982,143	$ 2,164,842	$ 3,146,985	$ 2,642,276	(16.0)%

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECTS FUND - ROAD IMPROVEMENTS BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenues:							
Intergovernmental:							
Federal Grant Revenue	$ 982,509	$ 7,615,647	$ 3,524,132	$ 1,518,812	$ 5,042,944	$ 3,015,831	(40.2)%
State Grant Revenue	8,338,528	10,122,895	2,937,058	3,901,335	6,838,393	5,919,743	(13.4)%
State Grant Revenue - Capital Outlay	1,288,659	7,620,116	2,826,393	2,010,969	4,837,362	4,649,743	(3.9)%
State Grant Revenue - DOTD	-	250,000	-	1,462,231	1,462,231	-	(100.0)%
State Grant Revenue - LWI	-	1,135,000	-	36,014	36,014	1,270,000	3426.4%
State Grant Revenue - LCG	-	867,779	132,880	267,120	400,000	-	(100.0)%
State Grant Revenue - State Direct Appro.	300,000	250,000	125,000	125,000	250,000	-	(100.0)%
Miscellaneous Income	309,207	-	-		-	-	-
Unrealized Gain(Loss) on Investment	(24,079)	-	758	-	758	-	(100.0)%
Realized Gain(Loss) on Investment	62,887	-	567	-	567	-	(100.0)%
Interest Income	131,301	3,167	13,531	1,007	14,538	13,531	(6.9)%
Total Revenues	9,800,353	17,741,709	6,476,046	5,421,154	11,897,200	8,949,106	(24.8)%
Expenditures:							
General Government	79,047	12,140	8,931	37,238	46,169	46,700	1.2%
Capital Outlay	8,828,636	20,810,821	7,698,924	5,746,495	13,445,418	12,144,588	(9.7)%
Debt Service	-	-	-	-	-	-	-
Total Expenditures	8,907,684	20,822,961	7,707,855	5,783,733	13,491,587	12,191,288	(9.6)%
Excess (Deficiency) Revenues/Expenditures	892,669	(3,081,252)	(1,231,808)	(362,579)	(1,594,387)	(3,242,182)	103.3%
Other Financing Sources:							
Transfer from Fund 20 1968 Sales Tax	152,120	1,311,459	767,442	414,941	1,182,382	1,027,958	(13.1)%
Transfer to Fund 20 1968 Sales Tax	(11,288)	-	-	-	-	-	-
Transfer to Fund 30 Debt Service	(7,610)	-	-	-	-	-	-
Total Other Financing Sources(Uses)	133,222	1,311,459	767,442	414,941	1,182,382	1,027,958	(13.1)%
Net change in fund balance	1,025,891	(1,769,793)	(464,367)	52,362	(412,005)	(2,214,225)	437.4%
Fund Balance, Beginning	3,294,441	1,975,588			4,320,332	3,908,327	(9.5)%
Fund Balance, Ending	$ 4,320,332	$ 205,795			$ 3,908,327	$ 1,694,102	(56.7)%
Expenditures:							
General Government:							
Investment Fees	12,593	-	926	10,460	11,386	11,400	0.1%
Interest	44,695	-	4,254	25,203	29,457	30,000	1.8%
Bank Charges	1,351	1,768	3,059	1,075	4,134	4,100	(0.8)%
Professional Fees	12,500	3,500	-	-	-	-	-
Legal Fees	7,909	6,872	692	500	1,192	1,200	0.7%
Total General Government	79,047	12,140	8,931	37,238	46,169	46,700	1.2%
Capital Outlay:							
Streets and Drainage:							
Land	37,600	1,000,000	-	-	-	1,050,000	-
Road Improvement Projects	1,964,116	11,831,885	4,385,028	3,479,370	7,864,398	4,854,104	(38.3)%
Sidewalk Projects	-	-	-	-	-	302,000	-
Roundabout Projects	6,537,612	7,843,936	3,313,895	2,081,110	5,395,006	5,654,680	4.8%
Drainage Projects - Detention Pond	289,308	135,000	-	186,014	186,014	283,804	52.6%
Total Capital Outlay	8,828,636	20,810,821	7,698,924	5,746,495	13,445,418	12,144,588	(9.7)%
Debt Service:							
Cost of Issuance	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-
Total Expenditures	$ 8,907,684	$ 20,822,961	$ 7,707,855	$ 5,783,733	$ 13,491,587	$ 12,191,288	(9.6)%

CITY OF YOUNGSVILLE, LOUISIANA
CAPITAL PROJECT FUND - MUNICIPAL COMPLEX
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/1 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenues:							
Intergovernmental:	$ -	$ -	$ -	$ -	$ -	$ -	
Federal Grant Revenue	-	-	-	-	-	-	-
State Grant Revenue	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Expenditures:							
General Government	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Excess (Deficiency) Revenues/Expenditures	-	-	-	-	-	-	-
Other Financing Sources:							
Transfer to Fund 10 General	(111)	-	-	-	-	-	-
Total Other Financing Sources(Uses)	(111)	-	-	-	-	-	-
Net change in fund balance	(111)	-	-	-	-	-	-
Fund Balance, Beginning	111	-			-	-	-
Fund Balance, Ending	$ -	$ -			$ -	$ -	-
Expenditures:							
General Government:							
Site Clearing & Maintenance	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-
Engineering Fees	-	-	-	-	-	-	-
Professional Fees	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Total General Government	-	-	-	-	-	-	-
Capital Outlay:							
Capital Outlay - Infrastructure	-	-	-	-	-	-	-
Capital Outlay - Furn, Fix & Equipment	-	-	-	-	-	-	-
Total Principal Retirement	-	-	-	-	-	-	-
Debt Service:							
Cost of Issuance	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	-

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenues:							
Water	$ 5,057,717	$ 5,294,725	$ 3,592,102	$ 1,505,257	$ 5,097,359	$ 5,430,571	6.5%
Sewer	2,945,706	3,105,448	2,296,637	1,004,679	3,301,316	3,430,774	3.9%
Garbage Charges	2,260,532	2,337,823	1,689,859	842,615	2,532,474	2,744,391	8.4%
Penalties	161,037	141,000	144,358	17,112	161,470	141,000	(12.7)%
Reconnect Fees	21,750	10,000	3,200	350	3,550	10,000	181.7%
Bad Debt	(24,085)	(405)	-	-	-	-	-
Miscellaneous Income	754	1,000	(81)	367	286	-	(100.0)%
Total Revenues	10,423,411	10,889,592	7,726,075	3,370,380	11,096,455	11,756,737	6.0%
Expenses:							
Salaries and Wages	1,029,540	1,060,789	846,706	278,278	1,124,984	1,195,458	6.3%
Salaries and Wages OT	57,590	47,500	47,421	17,068	64,489	58,781	(8.9)%
Payroll Taxes SS	63,826	68,714	54,001	18,283	72,284	77,763	7.6%
Payroll Taxes MC	14,927	16,070	12,629	4,274	16,903	18,186	7.6%
Payroll Taxes SUTA	708	2,217	1,442	583	2,025	2,508	23.9%
Pension ER	60,308	62,262	48,385	17,575	65,960	63,065	(4.4)%
Group Insurance	146,020	151,109	115,183	37,554	152,737	153,926	0.8%
Auto Expense	1,318	4,000	46,621	18,383	65,004	72,000	10.8%
Gas Diesel Oil	39,550	39,921	26,168	11,189	37,357	39,921	6.9%
Computer Expense	5,175	6,720	4,959	-	4,959	6,749	36.1%
Conference/Training Fees	1,302	3,500	1,770	880	2,650	7,000	164.2%
Contract Services	197,998	218,415	153,916	62,594	216,510	228,415	5.5%
Contract Services - computer	92,834	118,588	66,945	53,568	120,513	126,420	4.9%
Lodging/Mileage/Meals Expense	1,859	3,300	1,955	2,618	4,573	4,050	(11.4)%
Credit Card Fees	152,184	98,350	109,783	43,074	152,857	156,500	2.4%
Bank Charges	14,566	18,428	13,305	5,086	18,391	23,300	26.7%
Depreciation	1,538,752	1,899,159	-	1,745,200	1,745,200	1,925,289	10.3%
Depreciation - Leases	72,757	-	-	-	-	-	-
Dues & Subscriptions	9,639	10,100	8,911	12,969	21,880	42,800	95.6%
Equipment Rental	2,040	4,000	1,850	720	2,570	6,000	133.5%
Engineering Fees	11,648	16,000	33,032	28,500	61,532	80,000	30.0%
Garbage Collection	1,442,605	1,488,384	1,190,007	376,096	1,566,103	1,615,080	3.1%
Garbage Collection Fuel/Environmental	60,704	61,644	(1,297)	27,828	26,531	24,000	(9.5)%
Garbage Collection XTR CRT	50,672	51,546	43,990	13,698	57,688	55,614	(3.6)%
Recycle	548,133	573,492	453,737	167,094	620,831	688,427	10.9%
Roadside Garbage Collections	70,119	72,000	52,824	19,176	72,000	72,000	(0.0)%
Insurance	101,391	176,275	83,783	57,431	141,215	146,362	3.6%
Repairs & Maintenance	513,280	450,468	209,847	213,659	423,506	589,645	39.2%
Miscellaneous	4,450	-	(2,826)	3,826	1,000	5,000	399.9%
Office Expense	4,166	4,800	3,383	1,404	4,787	5,300	10.7%
Professional Fees	159,206	140,645	78,022	37,177	115,199	142,350	23.6%
Accounting Fees	81,595	79,890	55,800	-	55,800	55,546	(0.5)%
Legal Fees	1,042	500	2,497	782	3,279	3,279	(0.0)%
Grant Consulting Services	4,900	3,670	64,575	-	64,575	65,000	0.7%
Property Tax	130	200	220	111	331	500	51.1%
Supplies	20,693	35,000	9,807	13,725	23,532	68,387	190.6%
Chemicals	50,085	70,000	49,029	14,203	63,232	115,000	81.9%
Signs & Supplies	345	500	-	-	-	500	-
Telephone/Internet Expense	29,092	31,670	17,737	2,497	20,234	30,800	52.2%
Utilities	187,406	187,000	155,701	11,940	167,641	187,000	11.5%
Utility Testing	68,946	93,725	52,245	2,750	54,995	87,933	59.9%
Testing/Screening Employee	1,387	3,292	190	330	520	3,050	486.5%
Testing/Screening Non-Employee	(53)	350	-	-	-	250	-
Water Purchases	1,892,246	1,893,600	1,549,946	314,462	1,864,408	2,169,600	16.4%
Water Meter 3/4"	315,945	418,000	266,548	29,474	296,022	455,000	53.7%
Water Meter 1"	57,748	37,500	1,750	35,750	37,500	65,450	74.5%
Water Meter 2"	-	34,125	2,280	31,845	34,125	31,349	(8.1)%
Water Meter Yok,Pipe,Boxes,Tops	22,105	39,600	7,908	20,892	28,800	28,800	0.0%
Water Meter Installation	711,490	723,000	261,480	238,520	500,000	650,000	30.0%
Uniform Expense	5,378	6,712	5,889	613	6,503	7,835	20.5%
Lease Expense	5,322	5,908	3,585	1,665	5,250	7,970	51.8%
Total Expenses	9,925,071	10,532,633	6,213,640	3,995,346	10,208,986	11,665,158	14.3%
Total Operating Income	$ 498,340	$ 356,959	$ 1,512,436	$ (624,966)	$ 887,469	$ 91,578	(89.7)%

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Non-Operating Revenue (Expense):							
3% Millage	628,895	648,512	641,231	5,000	646,231	672,081	4.0%
State Grant	6,500,951	3,459,273	4,539,704	143,470	4,683,174	7,701,844	64.5%
Sales Tax Vendor Compensation	83	90	54	-	54	-	(100.0)%
Interest Income	12,276	10,539	4,502	6,215	10,716	4,650	(56.6)%
Interest Expense - Freightliner	(18,850)	-	-	-	-	-	-
Interest Expense LDH Water Loan	(66,146)	(57,070)	(37,934)	(61,340)	(99,274)	(105,934)	6.7%
2010 $4.429M LDEQ Sewer Loan - Interest	-	-	(6,736)	(6,736)	(13,472)	(11,277)	(16.3)%
2019 $13.2M LDEQ Sewer Loan - Interest	(66,820)	(59,216)	(23,492)	(25,145)	(48,637)	(48,700)	0.1%
Total Non-Operating Revenue (Expense	6,990,388	4,002,129	5,117,328	61,464	5,178,792	8,212,664	(36.9)%
Income Before Contributions and Transfers	7,488,728	4,359,088	6,629,764	(563,503)	6,066,261	8,304,242	36.9%
Transfers In / Out:							
Transfer from Fund 21 1999 Sales Tax	2,761,278	1,728,231	725,172	540,738	1,265,910	1,728,231	36.5%
Transfer from Fund 70 Utility	1,422,255	-	694,704	-	694,704	-	(100.0)%
Transfer to Fund 70 Utility	(1,422,255)	-	(451,959)	(242,745)	(694,704)	-	(100.0)%
Total Transfers In / Out	2,761,278	1,728,231	967,917	297,993	1,265,910	1,728,231	36.5%
Capital contributions	-	-	-	-	-	-	-
Change in net position	10,250,005	6,087,319			7,332,172	10,032,473	36.8%
Net Position, Beginning	24,170,091	31,298,975			34,420,097	41,752,269	21.3%
Net Position, Ending	34,420,097	$ 37,386,294			$ 41,752,269	$ 51,784,742	24.0%

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND BUDGET - WATER
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenues:							
Charges for services:							
Water Charges	$ 3,513,767	$ 3,705,425	$ 2,570,297	$ 1,266,032	$ 3,836,329	$ 4,189,271	9.2%
Water Tap Fee	365,100	240,000	190,310	40,200	230,510	180,000	(21.9)%
Water Capital Improvement	339,120	592,000	390,720	88,800	479,520	444,000	(7.4)%
Water Meter Fee - 3/4 inch	717,000	560,000	397,700	85,500	483,200	420,000	(13.1)%
Water Meter Fee - 1 inch	60,300	142,500	37,875	9,975	47,850	142,500	197.8%
Water Meter Fee - 2 inches	24,400	25,800	12,900	4,300	17,200	25,800	50.0%
Water Meter Hydrant Rental	4,500	4,000	2,750	-	2,750	4,000	45.5%
Water Boring	33,530	25,000	(10,450)	10,450	-	25,000	-
Reconnect Fees	21,750	10,000	3,200	350	3,550	10,000	181.7%
Penalties	68,802	60,000	61,771	6,309	68,080	60,000	(11.9)%
Bad Debt	(10,456)	(405)	-	-	-	-	-
Miscellaneous Income	754	-	(81)	81	0	-	(100.0)%
Total Revenues	5,138,568	5,364,320	3,656,992	1,511,997	5,168,989	5,500,571	6.4%
Expenses:							
Salaries and Wages	593,867	605,479	481,516	154,768	636,284	695,699	9.3%
Salaries and Wages OT	34,596	30,000	25,164	9,723	34,887	36,283	4.0%
Payroll Taxes SS	37,229	39,400	30,675	10,198	40,873	45,383	11.0%
Payroll Taxes MC	8,707	9,214	7,174	2,385	9,559	10,614	11.0%
Payroll Taxes SUTA	405	1,271	811	329	1,140	1,464	28.4%
Pension ER	35,471	36,689	29,012	10,393	39,404	35,363	(10.3)%
Group Insurance	79,229	82,397	62,594	19,918	82,512	83,000	0.6%
Auto Expense	1,318	3,000	13,548	5,800	19,348	30,000	55.1%
Gas Diesel Oil	17,684	17,221	12,105	4,382	16,487	17,221	4.4%
Computer Expense	1,790	1,790	-	-	-	1,790	-
Conference/Training Fees	980	2,500	1,270	730	2,000	5,000	150.0%
Contract Services	37,524	52,415	36,531	20,026	56,558	52,415	(7.3)%
Contract services - computer	44,361	42,140	33,888	21,112	55,000	57,750	5.0%
Lodging/Mileage/Meals Expense	1,779	2,800	706	2,094	2,800	2,800	(0.0)%
Credit Card Fees	77,152	47,000	55,283	25,452	80,735	84,000	4.0%
Bank Charges	7,271	9,241	10,191	2,922	13,113	18,000	37.3%
Depreciation	511,200	782,846	-	645,200	645,200	782,846	21.3%
Dues & Subscriptions	2,079	2,100	1,131	11,969	13,100	14,000	6.9%
Equipment Rental	580	2,000	490	210	700	3,000	328.6%
Engineering Fees	3,244	6,000	16,045	28,500	44,545	60,000	34.7%
Garbage Collection	11,037	12,000	8,661	3,339	12,000	12,000	0.0%
Insurance	55,765	90,986	50,311	38,857	89,168	90,952	2.0%
Repairs & Maintenance	240,702	250,000	115,005	134,995	250,000	250,000	0.0%
Miscellaneous	4,451	-	(2,826)	3,826	1,000	5,000	399.9%
Office Expense	2,624	3,000	2,438	998	3,436	3,500	1.9%
Professional Fees	88,438	85,844	54,525	16,491	71,016	85,000	19.7%
Accounting Fees	44,290	43,365	30,254	-	30,254	30,000	(0.8)%
Legal Fees	533	500	589	411	1,000	1,000	(0.0)%
Grant Consulting Services	4,900	3,670	64,575	-	64,575	65,000	0.7%
Property Tax	130	200	220	111	331	500	51.1%
Supplies	18,934	30,000	7,138	10,862	18,000	63,000	250.0%
Chemicals	33,834	40,000	37,687	9,313	47,000	85,000	80.9%
Telephone/Internet Expense	19,177	22,000	13,071	2,158	15,229	20,000	31.3%
Utilities	24,477	25,000	17,820	5,940	23,760	25,000	5.2%
Utility Testing	26,434	30,000	29,396		29,396	57,933	97.1%
Testing/Screening Employee	300	2,167	170	330	500	2,000	300.0%
Testing/Screening Non-Employee	(53)	250	-		-	250	-
Water Purchases	1,892,246	1,893,600	1,549,946	314,462	1,864,408	2,169,600	16.4%
Water Meter 3/4"	315,945	418,000	266,548	29,474	296,022	455,000	53.7%
Water Meter 1"	57,748	37,500	1,750	35,750	37,500	65,450	74.5%
Water Meter 2"	-	34,125	2,280	31,845	34,125	31,349	(8.1)%
Water Meter Yok,Pipe,Boxes,Tops	22,105	39,600	7,908	20,892	28,800	28,800	0.0%
Water Meter Installation	711,490	723,000	261,480	238,520	500,000	650,000	30.0%
Uniform Expense	2,911	3,577	3,247	574	3,822	3,600	(5.8)%
Lease Expense	3,000	3,121	2,632	1,189	3,821	3,850	0.8%
Total Expenses	5,077,884	5,567,009	3,342,958	1,876,450	5,219,409	6,240,412	19.6%
Total Operating Income	$ 60,684	$ (202,689)	$ 314,034	$ (364,453)	$ (50,419)	$ (739,841)	1367.4%

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND BUDGET - WATER
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Non-Operating Revenue (Expense):							
3% Millage	628,895	648,512	641,231	5,000	646,231	672,081	4.0%
State Grant	6,050,000	1,359,273	1,984,290	1,207	1,985,497	2,500,000	25.9%
Sales Tax Vendor Compensation	83	90	54	-	54	-	(100.0)%
Interest Income	10,973	9,033	1,852	2,796	4,648	2,000	(57.0)%
Interest Expense LDH Water Loan	(66,146)	(57,070)	(37,934)	(61,340)	(99,274)	(105,934)	6.7%
Total Non-Operating Revenue (Expense)	6,623,804	1,959,838	2,589,493	(52,337)	2,537,156	3,068,147	20.9%
Income Before Contributions	6,684,488	1,757,149	2,903,527	(416,791)	2,486,736	2,328,306	(6.4)%
Capital Contributions	-	-	-	-	-	-	-
Change in net position	$ 6,684,488	$ 1,757,149	$ 2,903,527	$ (416,791)	$ 2,486,736	$ 2,328,306	(6.4)%

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND BUDGET - SEWER
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenues:							
Charges for services:							
Sewer Charges	$ 2,504,600	$ 2,636,073	$ 1,826,915	$ 899,115	$ 2,726,030	$ 2,976,824	9.2%
Sewer Tap Fee	29,825	29,875	14,400	3,600	18,000	14,450	(19.7)%
Sewer Capital Improvement	411,281	439,500	455,322	101,964	557,286	439,500	(21.1)%
Penalties	49,312	45,000	44,984	4,803	49,787	45,000	(9.6)%
Bad Debt	(7,164)	-	-	-	-	-	-
Miscellaneous Income	-	1,000	-	-	-	-	-
Total Revenues	2,987,853	3,151,448	2,341,621	1,009,482	3,351,103	3,475,774	3.7%
Expenses:							
Salaries and Wages	356,870	377,116	302,826	107,960	410,786	415,837	1.2%
Salaries and Wages OT	20,317	15,000	20,409	6,790	27,199	20,000	(26.5)%
Payroll Taxes SS	21,731	24,311	19,450	7,114	26,565	27,022	1.7%
Payroll Taxes MC	5,082	5,686	4,549	1,664	6,213	6,320	1.7%
Payroll Taxes SUTA	244	784	526	229	756	872	15.4%
Pension ER	20,763	21,538	17,581	6,378	23,959	25,000	4.3%
Group Insurance	54,991	57,116	42,594	14,941	57,535	58,686	2.0%
Auto Expense	-	1,000	16,656	10,000	26,656	27,000	1.3%
Gas Diesel Oil	17,357	18,000	11,813	5,517	17,330	18,000	3.9%
Computer Expense	3,385	4,930	4,959		4,959	4,959	0.0%
Conference/Training Fees	322	1,000	500	150	650	2,000	207.7%
Contract Services	160,474	166,000	117,385	42,567	159,952	176,000	10.0%
Contract services - computer	34,326	62,000	25,687	31,425	57,113	59,850	4.8%
Lodging/Mileage/Meals Expense	80	500	1,249	524	1,773	1,250	(29.5)%
Credit Card Fees	60,185	38,000	43,600	14,022	57,622	58,000	0.7%
Bank Charges	7,294	9,187	2,796	1,791	4,587	4,500	(1.9)%
Depreciation	1,027,552	1,116,313	-	1,100,000	1,100,000	1,116,313	1.5%
Depreciation - Leases	72,757	-	-	-	-	-	-
Dues & Subscriptions	7,560	8,000	7,780	1,000	8,780	28,800	228.0%
Equipment Rental	1,460	2,000	1,360	510	1,870	3,000	60.4%
Engineering Fees	8,405	10,000	16,987	-	16,987	20,000	17.7%
Garbage Collection	7,123	7,500	5,593	2,047	7,640	7,500	(1.8)%
Insurance	35,487	84,289	26,923	14,874	41,797	43,051	3.0%
Repairs & Maintenance	272,578	200,468	94,842	78,664	173,506	339,645	95.8%
Office Expense	1,243	1,500	741	356	1,097	1,500	36.7%
Professional Fees	64,857	50,000	20,134	19,246	39,380	50,000	27.0%
Accounting Fees	37,305	36,525	25,546	-	25,546	25,546	0.0%
Legal Fees	213	-	1,279	-	1,279	1,279	0.0%
Supplies	1,731	5,000	2,318	213	2,531	5,000	97.5%
Chemicals	16,250	30,000	11,343	4,890	16,233	30,000	84.8%
Signs & Supplies	345	500	-	-	-	500	-
Telephone/Internet Expense	8,339	7,800	3,317	339	3,656	7,800	113.4%
Utilities	162,929	162,000	137,881	6,000	143,881	162,000	12.6%
Utility Testing	42,512	63,725	22,848	2,750	25,598	30,000	17.2%
Testing/Screening Employee	878	1,000	-	-	-	1,000	-
Testing/Screening Non-Employee	-	100	-	-	-	-	-
Uniform Expense	1,745	2,400	2,126	20	2,146	3,500	63.1%
Lease Expense	2,083	2,500	762	381	1,143	3,820	234.1%
Total Expenses	2,536,772	2,593,786	1,014,362	1,482,362	2,496,724	2,785,548	11.6%
Total Operating Income	$ 451,081	$ 557,662	$ 1,327,260	$ (472,881)	$ 854,379	$ 690,226	(19.2)%
Non-Operating Revenue (Expense):							
Proceeds from Issuance of Debt	-	-	-	-	-	-	-
State Grant	450,951	2,100,000	2,555,414	142,263	2,697,677	5,201,844	92.8%
Interest Income	1,160	1,507	2,650	3,419	6,069	2,650	(56.3)%
Interest Expense - Freightliner	(18,850)	-	-	-	-	-	-
2010 $4.429M LDEQ Sewer Loan - Interest	-	-	(6,736)	(6,736)	(13,472)	(13,500)	0.2%
2019 $13.2M LDEQ Sewer Loan - Interest	(66,820)	(59,216)	(23,492)	(25,145)	(48,637)	(48,700)	0.1%
Total Non-Operating Revenue (Expense)	366,441	2,042,291	2,588,292	177,562	2,641,636	5,253,194	98.9%
Income Before Contributions	817,522	2,599,953	3,915,552	(295,319)	3,496,015	5,943,420	70.0%
Capital contributions	-	-			-	-	-
Change in net position	$ 817,522	$ 2,599,953			$ 3,496,015	$ 5,943,420	70.0%

CITY OF YOUNGSVILLE, LOUISIANA
UTILITY FUND BUDGET - GARBAGE
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenues:							
Charges for services:							
Garbage Charges	$ 2,260,532	$ 2,337,823	$ 1,689,859	$ 842,615	$ 2,532,474	$ 2,744,391	8.4%
Penalties	42,923	36,000	37,603	6,000	43,603	36,000	(17.4)%
Bad Debt	(6,465)	-	-	-	-	-	-
Miscellaneous Income	-	-	-	286	286	-	(100.0)%
Total Revenues	2,296,990	2,373,823	1,727,462	848,901	2,576,363	2,780,391	7.9%
Expenses:							
Salaries and Wages	78,803	78,194	62,365	15,550	77,915	83,922	7.7%
Salaries and Wages OT	2,678	2,500	1,847	555	2,402	2,498	4.0%
Payroll Taxes SS	4,866	5,003	3,876	970	4,846	5,358	10.6%
Payroll Taxes MC	1,138	1,170	907	225	1,132	1,253	10.7%
Payroll Taxes SUTA	59	161	105	25	130	173	33.0%
Pension ER	4,073	4,035	1,792	805	2,597	2,701	4.0%
Group Insurance	11,800	11,596	9,994	2,695	12,689	12,240	(3.5)%
Auto Expense	-	-	16,417	2,583	19,000	15,000	(21.1)%
Gas Diesel Oil	4,509	4,700	2,249	1,290	3,539	4,700	32.8%
Contract services - computer	14,147	14,448	7,369	1,031	8,400	8,820	5.0%
Credit Card Fees	14,847	13,350	10,900	3,600	14,500	14,500	0.0%
Bank Charges	-	-	319	373	692	800	15.7%
Depreciation	-	-	-	-	-	26,130	-
Garbage Collection	1,424,445	1,468,884	1,175,754	370,710	1,546,464	1,595,580	3.2%
Garbage Collection XTR CRT	50,672	51,546	43,990	13,698	57,688	55,614	(3.6)%
Recycle	548,133	573,492	453,737	167,094	620,831	688,427	10.9%
Garbage Collection Fuel/Environmental	60,704	61,644	(1,297)	27,828	26,531	24,000	(9.5)%
Roadside Garbage Collections	70,119	72,000	52,824	19,176	72,000	72,000	(0.0)%
Insurance	10,139	1,000	6,550	3,700	10,250	12,360	20.6%
Office Expense	299	300	204	50	254	300	18.3%
Professional Fees	5,912	4,800	3,363	1,440	4,803	7,350	53.0%
Legal Fees	296	-	629	371	1,000	1,000	0.0%
Supplies	29	-	350	2,650	3,000	387	(87.1)%
Telephone/Internet Expense	1,576	1,870	1,350		1,350	3,000	122.3%
Testing/Screening Employee	210	125	20	-	20	50	150.0%
Uniform Expense	723	735	516	19	535	735	37.3%
Lease Expense	238	286	191	95	286	300	5.1%
Total Expenses	2,310,415	2,371,837	1,856,320	636,533	2,492,853	2,639,198	5.9%
Total Operating Income	$ (13,426)	$ 1,986	$ (128,858)	$ 212,368	$ 83,510	$ 141,193	69.1%
Change in net position	$ (13,426)	$ 1,986	$ (128,858)	$ 212,368	$ 83,510	$ 141,193	69.1%

CITY OF YOUNGSVILLE, LOUISIANA
PARKS RECREATION FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Revenue:							
Sponsorship: YSC Facility	$ 421,131	$ 421,131	$ 213,280	$ 149,703	$ 362,983	$ 362,983	0.0%
Sponsorship: Special Events	-	-	-	47,000	47,000	30,000	(36.2)%
Sponsorship: Teams (BB/SB/TB)	41,200	41,200	81,000	(35,800)	45,200	45,200	0.0%
Sponsorship: Teams (VB)	18,000	18,000	18,300	-	18,300	18,300	0.0%
Sponsorship: Recreation Center	4,770	4,770	4,530	(4,530)	-	-	-
Sponsorship: Parks	10,500	10,500	16,276	2,500	18,776	13,000	(30.8)%
Youth BB	73,970	73,970	60,116	-	60,116	60,116	0.0%
Youth SB	38,740	38,740	36,320	-	36,320	36,320	0.0%
Youth TB	67,285	67,285	68,989	-	68,989	68,989	0.0%
Youth BB/SS Gate Fees	39,340	25,640	26,646	38,646	65,292	23,500	(64.0)%
Youth VB League	63,700	63,610	72,220	-	72,220	72,220	0.0%
Adult SB Fall League	59,475	59,475	53,950	-	53,950	53,500	(0.8)%
Adult VB Beach League	103,215	97,975	70,280	36,680	106,960	100,000	(6.5)%
Adult VB Beach Tournament	9,370	7,870	5,340	-	5,340	5,000	(6.4)%
Sports Program Partnership: Basketball	-	-	-	14,000	14,000	14,000	0.0%
Sports Program Partnership: Football	7,056	7,056	-	7,056	7,056	7,056	0.0%
Sports Program Partnership: Soccer	-	-	-	69,362	69,362	69,372	0.0%
Sports Program Partnership: Volleyball	-	-	-	3,775	3,775	4,000	6.0%
Sports Program Partnership: Tournaments	-	-	-	45,000	45,000	45,000	0.0%
School Gate Fees	3,750	3,750	-	3,250	3,250	3,250	0.0%
Camps/Clinics (Indoor VB)	14,420	14,420	13,700	-	13,700	13,700	0.0%
Tournament Fees	170,414	147,814	116,735	(46,023)	70,712	70,712	0.0%
Special Events	601	250,000	504,960	(43,500)	461,460	250,000	(45.8)%
Facility Rentals	103,596	95,412	64,425	(20,422)	44,003	44,003	(0.0)%
Tennis Court Rental	2,808	3,008	4,766	748	5,514	5,514	0.0%
Concessions	165,432	176,620	57,679	48,961	106,640	168,624	58.1%
Commissions	22,298	22,260	27,937	(11,392)	16,545	16,550	0.0%
Miscellaneous Income	1,759	1,000	-	-	-	-	-
Donations	-	-	32,400	59,500	91,900	-	(100.0)%
Bark Park Dog Permit	5,890	5,560	4,190	390	4,580	3,000	(34.5)%
Total Revenues	1,448,720	1,657,065	1,554,038	364,904	1,918,942	1,603,909	(16.4)%
Expenses:							
Sports Complex							
Salaries and Wages	922,119	956,433	681,566	246,220	927,786	978,365	5.5%
Salaries and Wages OT	69,004	70,130	92,733	52,462	145,195	155,359	7.0%
Security Salaries	32,580	46,828	53,640	16,360	70,000	70,000	0.0%
Payroll Taxes SS	58,143	59,299	47,940	19,533	67,473	74,631	10.6%
Payroll Taxes MC	13,598	13,868	11,212	4,568	15,780	17,454	10.6%
Payroll Taxes SUTA	625	8,704	1,309	630	1,939	2,407	24.1%
Pension ER	66,536	65,855	51,716	18,346	70,062	72,865	4.0%
Group Insurance	132,897	276,141	92,250	28,480	120,730	124,351	3.0%
Advertising	66,155	58,830	47,140	15,000	62,140	62,140	0.0%
Auto Expense	1,220	1,150	310	840	1,150	1,150	0.0%
Gas	3,150	3,166	1,827	526	2,353	2,353	0.0%
Auto Allowance	12,000	12,000	9,000	3,000	12,000	12,000	0.0%
Community Relations	392	392	-	400	400	400	0.0%
Computer Expense	1,915	4,000	-	1,745	1,745	1,745	0.0%
Contract Labor	87,354	88,135	81,464	23,574	105,038	105,038	0.0%
Tennis Management Fees	46,608	46,608	34,956	11,652	46,608	46,608	0.0%
Contract services	52,266	51,741	45,373	10,849	56,222	56,222	0.0%
Contract services - computer	34,082	35,269	29,604	8,121	37,726	37,726	0.0%
Lodging/Mileage/Meals Expense	-	500	-	-	-	-	-
Credit Card Fees	18,181	17,313	25,984	4,016	30,000	30,000	0.0%
Bank Charges	5,005	10,749	6,001	1,747	7,747	7,747	0.0%
Depreciation	1,774,630	1,875,153	1,330,974	443,658	1,774,632	1,774,632	0.0%
Dues & Subscriptions	3,468	3,390	3,745	1,509	5,254	5,254	0.0%
Tools and Equipment	30,276	16,500	10,233	6,267	16,500	16,500	0.0%
Garbage Collection	78,488	70,777	90,363	39,264	129,627	129,627	0.0%
Insurance	347,071	390,000	195,940	88,637	284,577	284,577	0.0%
Janitorial expense	47,706	47,706	26,037	8,679	34,716	34,716	0.0%
Repairs & Maintenance	232,804	230,000	246,251	54,530	300,782	363,782	20.9%
Mardi Gras Expense	2,614	2,614	100	-	100	100	0.0%
Office Expense	11,661	11,683	8,049	2,261	10,310	10,310	0.0%
Professional Fees	265	3,265	250	-	250	250	0.0%
Legal Fees	1,961	759	851	1,963	2,814	2,814	0.0%
Rent Expense	398	398	-	-	-	-	-
Supplies	142,714	126,000	77,365	27,440	104,805	123,105	17.5%
Chemicals	3,466	5,000	1,634	2,000	3,634	15,692	331.8%
Sporting Goods	16,169	16,100	21,538	1,086	22,625	22,625	0.0%
Sign and supplies	63,440	75,000	12,816	73,920	86,736	86,736	0.0%
Beach Volleyball Expense	2,125	2,125	1,907	218	2,125	2,125	0.0%
Telephone/Internet Expense	29,047	28,810	24,000	5,748	29,748	29,748	0.0%
Utilities	176,566	160,495	114,083	63,328	177,411	177,411	0.0%
Testing/Screening Employee	474	600	1,805	195	2,000	2,000	0.0%
Testing/Screening Non-Employee	-	200	102	98	200	200	0.0%
Training	760	1,000	75	125	200	200	0.0%
Special Events	7,575	225,000	454,394	10,000	464,394	610,237	31.4%

CITY OF YOUNGSVILLE, LOUISIANA
PARKS RECREATION FUND BUDGET
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/01 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Sport Complex Expenses: (Continued)							
League Expense	167,261	200,000	110,153	89,833	199,986	199,986	0.0%
League Officials	230,760	225,000	140,055	77,473	217,528	217,528	0.0%
Tournament Expense	150,839	160,000	124,833	29,053	153,886	153,886	0.0%
Uniform Expense	5,259	5,259	1,960	3,640	5,599	5,599	0.0%
Lease Expense	3,286	3,285	2,442	792	3,234	3,234	0.0%
Total Sports Complex	5,154,911	5,713,231	4,315,980	1,499,786	5,815,766	6,131,435	5.4%
Recreation							
Garbage Collection	39,216	39,207	13,497	-	13,497	39,500	192.7%
Turf Lease	-	-	-	-	-	16,000	-
Turf Maintenance	29,272	47,500	42,925	6,555	49,479	97,486	97.0%
Total Recreation	68,488	86,707	56,422	6,555	62,976	152,986	142.9%
Parks							
Salaries and Wages	41,367	-	-	-	-	-	-
Salaries and Wages OT	-	-	-	-	-	-	-
Payroll Taxes SS	2,525	-	-	-	-	-	-
Payroll Taxes MC	590	-	-	-	-	-	-
Payroll Taxes SUTA	4	-	-	-	-	-	-
Group Insurance	3,016	-	-	-	-	-	-
Auto Expense	109	500	-	-	-	-	-
Gas	12,382	13,000	11,318	7,187	18,505	18,505	0.0%
Computer Expenses	-	1,000	-	-	-	-	-
Contract Services	6,387	7,800	7,220	1,954	9,174	9,174	0.0%
Contract Services - Computer	5,676	6,600	3,631	1,369	5,000	5,000	0.0%
Dues & Subscriptions	-	-	-	-	-	-	-
Garbage Collection	10,741	15,000	4,013	1,692	5,705	5,705	0.0%
Insurance	8,636	1,500	2,002	1,370	3,372	3,372	0.0%
Repairs & Maintenance	22,775	21,500	1,405	20,640	22,045	22,045	0.0%
Field Maintenance	1,300	4,000	-	-	-	-	-
Legal Fees	167	1,000	-	-	-	-	-
Street Lighting	11,044	12,000	10,368	3,600	13,968	13,968	0.0%
Supplies	2,624	4,624	1,876	2,124	4,000	4,000	0.0%
Sign and supplies	2,670	3,000	462	1,038	1,500	1,500	0.0%
Telephone/Internet Expense	5,267	5,300	2,604	720	3,324	3,324	0.0%
Utilities	15,585	17,000	11,721	5,370	17,091	17,091	0.0%
Total Parks	152,864	113,824	56,619	47,064	103,683	103,683	0.0%
Total expenses	5,376,262	5,913,762	4,429,020	1,553,405	5,982,426	6,388,104	6.8%
Total Operating Income	$ (3,927,542)	$ (4,256,697)	$ (2,874,982)	$ (1,188,501)	$ (4,063,483)	$ (4,784,195)	17.7%
Non-Operating Revenue (Expense):							
1% Sales Tax Revenue	5,143,691	5,098,527	4,091,860	1,314,538	5,406,398	5,406,398	0.0%
Sales Tax Collection Expense	(26,905)	(26,000)	(23,459)	(10,800)	(34,259)	(32,400)	(5.4)%
Principal - L.P.S.B	(1,683)	(1,683)	(808)	-	(808)	-	(100.0)%
Accounting Fees	(46,595)	(45,630)	(31,860)	-	(31,860)	(31,860)	0.0%
Legal Fees	-	-	(775)	(225)	(1,000)	(775)	(22.5)%
Interest Income	36,305	10,000	33,273	3,163	36,435	20,000	(45.1)%
Dividend Income	12,531	-	-	22,305	22,305	-	(100.0)%
Proceeds Gain(Loss) on Sale of Asset	(5,403)	-	202	-	202	-	(100.0)%
Unrealzied Gain(Loss) on Investment	-	-	15,461	(15,461)	-	-	-
Interest Expense	2,387	(940,424)	-	-	-	-	-
2013 $9.5M Rec Fac Sales Tax Revenue - Interest	(159,138)	-	(76,306)	(69,631)	(145,938)	(132,438)	(9.3)%
2017 $7.64M Rec Fac Sales Tax Rev/Ref - Interest	(107,859)	-	(51,124)	(45,342)	(96,466)	(84,730)	(12.2)%
2021 $5M Rec Fac Sales Tax Revenue - Interest	(57,155)	-	(26,956)	(23,244)	(50,200)	(42,800)	(14.7)%
2023 $14M Rec Fac Sales Tax Revenue - Interest	(647,919)	-	(323,959)	(323,959)	(647,919)	(647,919)	0.0%
Bond Bank Expense	(4,707)	-	(1,837)	(5,000)	(6,837)	(2,000)	(70.7)%
Bond Agency Fees	(3,500)	(3,000)	-	(3,500)	(3,500)	(3,000)	(14.3)%
Accretion on Bond Discount Revenue	(5,087)	(5,087)	-	(5,087)	(5,087)	(5,087)	0.0%
Amortization of Bond Premium Expense	31,522	31,522	-	31,522	31,522	31,522	0.0%
Deferred Loss on Bond Refunding Expense	(9,285)	(9,285)	-	(9,285)	(9,285)	(9,285)	0.0%
Total Non-Operating Revenue (Expense)	4,151,200	4,108,939	3,603,712	859,993	4,463,705	4,465,627	0.0%
Income Before Contributions and Transfers	223,658	(147,758)	728,730	(328,508)	400,222	(318,568)	(225.6)%
Other Financing Sources:							
Transfer from Fund 23 Rec Facility Sales Tax	1,699,600	-	-	-	-	-	-
Transfer from Interfund	220,732	-	1,212,080	-	1,212,080	1,212,080	0.0%
Transfer to Interfund	(220,732)	-	(1,211,604)	(477)	(1,212,080)	(1,212,080)	0.0%
Total Other Financing Sources	1,699,600	-	477	(477)	-	-	-
Capital Contribtuion	-	-	-	-	-	-	-
Change in Net Position	1,923,259	(147,758)	729,207	(328,985)	400,222	(318,568)	(225.6)%
Net Position, Beginning	21,872,015	23,605,378			23,795,273	24,195,495	1.7%
Net Position, Ending	$ 23,795,273	$ 23,457,620			$ 24,195,495	$ 23,876,927	(1.3)%

CITY OF YOUNGSVILLE, LOUISIANA
EXHIBIT B
YEAR ENDED JUNE 30, 2027

	2025 ACTUAL	2026 ORIGINAL BUDGET	2026 ACTUAL 03/31/2026	2026 ESTIMATE 4/1 - 6/30	2026 AMENDED BUDGET	2027 BUDGET	% CHANGE
Elected & Appointed Officials:							
City Council							
Mayor Pro Temp	$ 17,680	$ 16,320	$ 12,566	$ 4,202	$ 16,769	$ 16,809	0.2%
Council Members (4)	56,537	60,771	45,065	15,070	60,135	60,282	0.2%
Retirement	4,826	4,608	373	-	373	-	(100.0)%
Mayor							
Salary	96,994	99,904	74,685	24,976	99,661	101,898	2.2%
Retirement	9,699	9,990	7,469	2,498	9,966	10,190	2.2%
Insurance	5,941	6,119	4,456	1,485	5,941	6,119	3.0%
Auto / Cellphone Allowance	13,200	13,200	9,900	3,300	13,200	13,200	0.0%
Chief of Police							
Salary	86,986	86,986	66,912	20,076	86,988	86,988	0.0%
State Supplemental Pay	6,840	7,200	5,400	1,800	7,200	7,200	0.0%
Retirement	34,744	29,118	19,526	10,884	30,410	27,644	(9.1)%
Insurance	6,678	6,446	4,982	1,248	6,230	6,417	3.0%
Auto Allowance	12,000	12,000	9,000	3,000	12,000	12,000	0.0%
Chief Operations Officer	95,493	98,351	75,546	22,805	98,351	102,285	4.0%
Chief Financial Officer	92,706	95,483	73,345	22,138	95,483	99,302	4.0%
City Clerk	77,251	87,255	66,735	20,520	87,255	90,745	4.0%
Auto Allowance	6,000	6,000	4,500	1,500	6,000	6,000	0.0%
Cellphone Expense	2,400	2,400	1,800	600	2,400	2,400	0.0%