

# **CITY OF YOUNGSVILLE**

**BUDGET  
YEAR ENDED JUNE 30, 2027**

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**AMENDED BUDGET  
YEAR ENDED JUNE 30, 2026**

**CITY OF YOUNGSVILLE**  
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**CITY OF YOUNGVILLE, LOUISIANA**  
**BUDGET MESSAGE**  
Year Ended June 30, 2027

The Honorable Ken Ritter, Mayor  
and Members of the City Council  
City of Youngville, 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) |                     |                  |                        |
|----------------------------|---------------------|------------------|------------------------|
| <u>DPT</u>                 | <u>CPI INCREASE</u> | <u>BASE RATE</u> | <u>PER GALLON</u>      |
| WATER                      | 5.0%                | \$ 17.63         | + \$ 4.31 / 1,000 GAL. |
| SEWER                      | 5.0%                | \$ 10.58         | + \$ 4.70 / 1,000 GAL. |
|                            |                     | <u>BASE RATE</u> | <u>ADD'L CART</u>      |
| 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.

**CITY OF YOUNGSVILLE, LOUISIANA**  
**BUDGET MESSAGE**  
Year Ended June 30, 2027

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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 & Recreation 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

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

|                                          | Year Ended June 30, 2027 |                      |                      |
|------------------------------------------|--------------------------|----------------------|----------------------|
|                                          | 2025                     | 2026                 | 2027                 |
|                                          | ACTUAL                   | AMENDED              | 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                           | <u>42,318,101</u>        | <u>44,660,717</u>    | <u>42,372,340</u>    |
| 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                       | <u>40,868,227</u>        | <u>45,993,756</u>    | <u>48,031,958</u>    |
| Operating Income (Loss)                  | <u>1,449,874</u>         | <u>(1,333,039)</u>   | <u>(5,659,618)</u>   |
| 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)    | <u>11,141,588</u>        | <u>9,642,497</u>     | <u>12,678,291</u>    |
| Income Before Contributions & Transfers  | <u>12,591,463</u>        | <u>8,309,458</u>     | <u>7,018,672</u>     |
| 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):          | <u>588,837</u>           | <u>1,417</u>         | <u>(0)</u>           |
| 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                     | <u>\$ 72,774,821</u>     | <u>\$ 81,085,695</u> | <u>\$ 88,104,368</u> |

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

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|                                          | 2025              | 2026               | 2027               | GENERAL            | 1968               | 1999               | 1981               | DEBT               | CAPITAL            | UTILITY           | SPORTS             |
|------------------------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|
|                                          | ACTUAL            | AMENDED            | BUDGET             | FUND               | STF                | STF                | STF                | SERVICE            | PROJECTS           | FUND              | 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                           | <u>42,318,101</u> | <u>44,660,717</u>  | <u>42,372,340</u>  | <u>7,630,104</u>   | <u>5,418,391</u>   | <u>2,709,701</u>   | <u>4,271,572</u>   | <u>32,821</u>      | <u>8,949,106</u>   | <u>11,756,737</u> | <u>1,603,909</u>   |
| 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                       | <u>40,868,227</u> | <u>45,993,756</u>  | <u>48,031,958</u>  | <u>8,899,548</u>   | <u>51,500</u>      | <u>35,329</u>      | <u>6,158,755</u>   | <u>2,642,276</u>   | <u>12,191,288</u>  | <u>11,665,158</u> | <u>6,388,104</u>   |
| Operating Income (Loss)                  | <u>1,449,874</u>  | <u>(1,333,039)</u> | <u>(5,659,618)</u> | <u>(1,269,443)</u> | <u>5,366,891</u>   | <u>2,674,373</u>   | <u>(1,887,183)</u> | <u>(2,609,455)</u> | <u>(3,242,182)</u> | <u>91,578</u>     | <u>(4,784,195)</u> |
| 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)    | <u>11,141,588</u> | <u>9,642,497</u>   | <u>12,678,291</u>  | <u>-</u>           | <u>-</u>           | <u>-</u>           | <u>-</u>           | <u>-</u>           | <u>-</u>           | <u>8,212,664</u>  | <u>4,465,627</u>   |
| Income Before Contributions & Transfers  | <u>12,591,463</u> | <u>8,309,458</u>   | <u>7,018,672</u>   | <u>(1,269,443)</u> | <u>5,366,891</u>   | <u>2,674,373</u>   | <u>(1,887,183)</u> | <u>(2,609,455)</u> | <u>(3,242,182)</u> | <u>8,304,242</u>  | <u>(318,568)</u>   |
| 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):          | <u>588,837</u>    | <u>1,417</u>       | <u>(0)</u>         | <u>(91,620)</u>    | <u>(5,356,426)</u> | <u>(1,728,231)</u> | <u>1,779,600</u>   | <u>2,640,489</u>   | <u>1,027,958</u>   | <u>1,728,231</u>  | <u>-</u>           |
| 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      |

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

|                                              | Description of Capital Item                | Department       | Year Ended<br>6/30/2027 | Method of Financing                      |
|----------------------------------------------|--------------------------------------------|------------------|-------------------------|------------------------------------------|
| <u>GENERAL FUND:</u>                         |                                            |                  |                         |                                          |
| 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                             |
| <b>TOTAL GENERAL FUND</b>                    |                                            |                  | <u>536,709</u>          |                                          |
| <u>1981 SALES TAX FUND-POLICE:</u>           |                                            |                  |                         |                                          |
| 8                                            | Axon Enterprise                            | Police           | 275,790                 | 1981 1/2% Sales Tax                      |
| 9                                            | (2) Lease units with emergency lighting    | Police           | <u>40,000</u>           | 1981 1/2% Sales Tax                      |
| <b>TOTAL 1981 SALES TAX FUND - POLICE</b>    |                                            |                  | <u>315,790</u>          |                                          |
| <u>CAPITAL PROJECTS FUND:</u>                |                                            |                  |                         |                                          |
| 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 Agreeable (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                                           | Larriere 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                                           | Anslam 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                                    |                  | <u>125,000</u>          |                                          |
| <b>TOTAL CAPITAL PROJECTS FUND</b>           |                                            |                  | <u>12,144,588</u>       |                                          |
| <b>TOTAL GOVERNMENTAL FUNDS</b>              |                                            |                  | <u>12,997,087</u>       |                                          |
| <u>UTILITY FUND:</u>                         |                                            |                  |                         |                                          |
| 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          | <u>119,848</u>          | Utility Systems                          |
| <b>TOTAL UTILITY FUND</b>                    |                                            |                  | <u>13,469,334</u>       |                                          |
| <u>YSC PARKS &amp; RECREATION FUND:</u>      |                                            |                  |                         |                                          |
| 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      | <u>500,000</u>          | 2012 1% Rec Facility Sales Tax           |
| <b>TOTAL YSC PARKS &amp; RECREATION FUND</b> |                                            |                  | <u>1,264,018</u>        |                                          |
| <b>TOTAL ALL CAPITAL PROJECTS</b>            |                                            |                  | <u>27,730,439</u>       |                                          |

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

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|                                           | 2025<br>ACTUAL      | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET     | %<br>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                            | <u>8,840,353</u>    | <u>7,162,450</u>           | <u>6,051,041</u>             | <u>1,061,411</u>                | <u>7,436,313</u>          | <u>7,630,104</u>   | 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                        | <u>7,968,911</u>    | <u>7,646,617</u>           | <u>5,367,293</u>             | <u>2,082,270</u>                | <u>7,449,563</u>          | <u>8,899,548</u>   | 19.5%       |
| Excess (Deficiency) Revenues/Expenditures | <u>871,442</u>      | <u>(484,167)</u>           | <u>683,748</u>               | <u>(1,020,859)</u>              | <u>(13,250)</u>           | <u>(1,269,443)</u> | 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)      | <u>763,698</u>      | <u>(100,467)</u>           | <u>(1,262,126)</u>           | <u>1,024,688</u>                | <u>(237,438)</u>          | <u>(91,620)</u>    | (61.4)%     |
| Net Change in Fund Balance                | <u>1,635,141</u>    | <u>(584,634)</u>           | <u>(578,378)</u>             | <u>3,829</u>                    | <u>(250,688)</u>          | <u>(1,361,063)</u> | 442.9%      |
| Fund Balance, Beginning                   | <u>929,603</u>      | <u>1,616,674</u>           |                              |                                 | <u>2,564,744</u>          | <u>2,314,056</u>   | (9.8)%      |
| Fund Balance, Ending                      | <u>\$ 2,564,744</u> | <u>\$ 1,032,040</u>        |                              |                                 | <u>\$ 2,314,056</u>       | <u>\$ 952,992</u>  | (58.8)%     |

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

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|                                  | 2025<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>CHANGE |
|----------------------------------|----------------|----------------------------|------------------------------|---------------------------------|---------------------------|----------------|-------------|
| <b>Taxes:</b>                    |                |                            |                              |                                 |                           |                |             |
| 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%        |
| <b>Licenses and permits:</b>     |                |                            |                              |                                 |                           |                |             |
| 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%        |
| <b>Intergovernmental:</b>        |                |                            |                              |                                 |                           |                |             |
| 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%       |
| <b>Fines and Forfeits</b>        | 111,673        | 53,912                     | 115,169                      | 16,256                          | 131,425                   | 131,938        | 0.4%        |
| <b>Miscellaneous:</b>            |                |                            |                              |                                 |                           |                |             |
| 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%       |
| <b>Total Revenues</b>            | \$ 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

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|                                        | 2025<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>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)%     |

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

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|                                       | 2025<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>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 & Maintenance 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%       |

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

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|                                             | 2025<br>ACTUAL      | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET      | %<br>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                          | <u>444,362</u>      | <u>410,304</u>             | <u>201,187</u>               | <u>166,842</u>                  | <u>368,028</u>            | <u>363,514</u>      | (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                        | <u>660,664</u>      | <u>275,943</u>             | <u>258,582</u>               | <u>-</u>                        | <u>258,582</u>            | <u>536,709</u>      | 107.6%      |
| Total Expenditures                          | <u>\$ 7,968,911</u> | <u>\$ 7,646,617</u>        | <u>\$ 5,367,293</u>          | <u>\$ 2,082,270</u>             | <u>\$ 7,449,563</u>       | <u>\$ 8,899,548</u> | 19.5%       |

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

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|                                           | 2025<br>ACTUAL      | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET      | %<br>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                            | <u>5,161,215</u>    | <u>5,115,640</u>           | <u>4,101,915</u>             | <u>1,316,117</u>                | <u>5,418,032</u>          | <u>5,418,391</u>    | 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                        | <u>88,359</u>       | <u>87,742</u>              | <u>45,778</u>                | <u>16,985</u>                   | <u>62,763</u>             | <u>51,500</u>       | 21.9%       |
| Excess (Deficiency) Revenues/Expenditures | <u>5,072,855</u>    | <u>5,027,898</u>           | <u>4,056,137</u>             | <u>1,299,132</u>                | <u>5,355,269</u>          | <u>5,366,891</u>    | 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)       | <u>(5,435,854)</u>  | <u>(5,774,269)</u>         | <u>(2,615,749)</u>           | <u>(2,634,481)</u>              | <u>(5,250,230)</u>        | <u>(5,356,426)</u>  | 2.0%        |
| Net change in fund balance                | <u>(362,998)</u>    | <u>(746,371)</u>           | <u>1,440,388</u>             | <u>(1,335,350)</u>              | <u>105,039</u>            | <u>10,464</u>       | (90.0)%     |
| Fund Balance, Beginning                   | <u>1,782,689</u>    | <u>1,840,775</u>           |                              |                                 | <u>1,419,691</u>          | <u>1,524,729</u>    | 7.4%        |
| Fund Balance, Ending                      | <u>\$ 1,419,691</u> | <u>\$ 1,094,404</u>        |                              |                                 | <u>\$ 1,524,729</u>       | <u>\$ 1,535,193</u> | 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                  | <u>51,621</u>       | <u>51,002</u>              | <u>36,748</u>                | <u>16,985</u>                   | <u>53,733</u>             | <u>51,500</u>       | (4.2)%      |
| Debt Service:                             |                     |                            |                              |                                 |                           |                     |             |
| Principal - L.P.S.B                       | <u>36,738</u>       | <u>36,740</u>              | <u>9,030</u>                 | <u>-</u>                        | <u>9,030</u>              | <u>-</u>            | (100.0)%    |
| Total Debt Service                        | <u>36,738</u>       | <u>36,740</u>              | <u>9,030</u>                 | <u>-</u>                        | <u>9,030</u>              | <u>-</u>            | (100.0)%    |
| Total Expenditures                        | <u>\$ 88,359</u>    | <u>\$ 87,742</u>           | <u>\$ 45,778</u>             | <u>\$ 16,985</u>                | <u>\$ 62,763</u>          | <u>\$ 51,500</u>    | (17.9)%     |

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

|                                           | 2025<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>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<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>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<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>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 Official: 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

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|                                           | 2025<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>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

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|                                           | 2025<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>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

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|                                           | 2025<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>CHANGE |
|-------------------------------------------|----------------|----------------------------|------------------------------|---------------------------------|---------------------------|----------------|-------------|
| Revenues:                                 |                |                            |                              |                                 |                           |                |             |
| Miscellaneous Income                      | \$ -           | \$ -                       | \$ -                         | \$ -                            | \$ -                      | \$ -           | -           |
| Dividend Income                           | 9,640          | -                          | 3,222                        | 11,609                          | 14,830                    | 10,000         | (32.6)%     |
| Unrealized 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

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|                                                     | 2025<br>ACTUAL      | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET      | %<br>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                            | <u>1,116</u>        | <u>2,039</u>               | <u>6,750</u>                 | <u>3,537</u>                    | <u>10,286</u>             | <u>9,650</u>        | <u>(6.2)%</u>   |
| 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    | <u>55,000</u>       | <u>55,000</u>              | <u>165,000</u>               | <u>-</u>                        | <u>165,000</u>            | <u>-</u>            | <u>(100.0)%</u> |
| Total Principal                                     | <u>1,940,000</u>    | <u>2,005,000</u>           | <u>460,000</u>               | <u>1,655,000</u>                | <u>2,115,000</u>          | <u>1,680,000</u>    | <u>(20.6)%</u>  |
| 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          | <u>5,170</u>        | <u>3,878</u>               | <u>3,188</u>                 | <u>-</u>                        | <u>3,188</u>              | <u>-</u>            | <u>(100.0)%</u> |
| Total Interest                                      | <u>1,083,081</u>    | <u>1,022,388</u>           | <u>515,393</u>               | <u>506,305</u>                  | <u>1,021,699</u>          | <u>952,626</u>      | <u>(6.8)%</u>   |
| Total Debt Service                                  | <u>3,023,081</u>    | <u>3,027,388</u>           | <u>975,393</u>               | <u>2,161,305</u>                | <u>3,136,699</u>          | <u>2,632,626</u>    | <u>(16.1)%</u>  |
| Total Expenditures                                  | <u>\$ 3,024,197</u> | <u>\$ 3,029,427</u>        | <u>\$ 982,143</u>            | <u>\$ 2,164,842</u>             | <u>\$ 3,146,985</u>       | <u>\$ 2,642,276</u> | <u>(16.0)%</u>  |

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

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|                                           | 2025<br>ACTUAL      | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET       | %<br>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                            | <u>9,800,353</u>    | <u>17,741,709</u>          | <u>6,476,046</u>             | <u>5,421,154</u>                | <u>11,897,200</u>         | <u>8,949,106</u>     | <u>(24.8)%</u> |
| 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                        | <u>8,907,684</u>    | <u>20,822,961</u>          | <u>7,707,855</u>             | <u>5,783,733</u>                | <u>13,491,587</u>         | <u>12,191,288</u>    | <u>(9.6)%</u>  |
| Excess (Deficiency) Revenues/Expenditures | <u>892,669</u>      | <u>(3,081,252)</u>         | <u>(1,231,808)</u>           | <u>(362,579)</u>                | <u>(1,594,387)</u>        | <u>(3,242,182)</u>   | <u>103.3%</u>  |
| 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)       | <u>133,222</u>      | <u>1,311,459</u>           | <u>767,442</u>               | <u>414,941</u>                  | <u>1,182,382</u>          | <u>1,027,958</u>     | <u>(13.1)%</u> |
| 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                   | <u>3,294,441</u>    | <u>1,975,588</u>           |                              |                                 | <u>4,320,332</u>          | <u>3,908,327</u>     | <u>(9.5)%</u>  |
| Fund Balance, Ending                      | <u>\$ 4,320,332</u> | <u>\$ 205,795</u>          |                              |                                 | <u>\$ 3,908,327</u>       | <u>\$ 1,694,102</u>  | <u>(56.7)%</u> |
| 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                  | <u>79,047</u>       | <u>12,140</u>              | <u>8,931</u>                 | <u>37,238</u>                   | <u>46,169</u>             | <u>46,700</u>        | <u>1.2%</u>    |
| 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                      | <u>8,828,636</u>    | <u>20,810,821</u>          | <u>7,698,924</u>             | <u>5,746,495</u>                | <u>13,445,418</u>         | <u>12,144,588</u>    | <u>(9.7)%</u>  |
| Debt Service:                             |                     |                            |                              |                                 |                           |                      |                |
| Cost of Issuance                          | -                   | -                          | -                            | -                               | -                         | -                    | -              |
| Total Debt Service                        | <u>-</u>            | <u>-</u>                   | <u>-</u>                     | <u>-</u>                        | <u>-</u>                  | <u>-</u>             | <u>-</u>       |
| Total Expenditures                        | <u>\$ 8,907,684</u> | <u>\$ 20,822,961</u>       | <u>\$ 7,707,855</u>          | <u>\$ 5,783,733</u>             | <u>\$ 13,491,587</u>      | <u>\$ 12,191,288</u> | <u>(9.6)%</u>  |

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

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|                                           | 2025<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/1 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>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                      | <u>\$ -</u>    | <u>\$ -</u>                |                              |                                | <u>\$ -</u>               | <u>\$ -</u>    | -           |
| 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                        | <u>\$ -</u>    | <u>\$ -</u>                | <u>\$ -</u>                  | <u>\$ -</u>                    | <u>\$ -</u>               | <u>\$ -</u>    | -           |

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

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|                                       | 2025<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>CHANGE |
|---------------------------------------|----------------|----------------------------|------------------------------|---------------------------------|---------------------------|----------------|-------------|
| <b>Revenues:</b>                      |                |                            |                              |                                 |                           |                |             |
| 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%        |
| <b>Expenses:</b>                      |                |                            |                              |                                 |                           |                |             |
| 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)%     |

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

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|                                           | 2025<br>ACTUAL    | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET       | %<br>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)     | <u>6,990,388</u>  | <u>4,002,129</u>           | <u>5,117,328</u>             | <u>61,464</u>                   | <u>5,178,792</u>          | <u>8,212,664</u>     | <u>(36.9)%</u> |
| Income Before Contributions and Transfers | <u>7,488,728</u>  | <u>4,359,088</u>           | <u>6,629,764</u>             | <u>(563,503)</u>                | <u>6,066,261</u>          | <u>8,304,242</u>     | <u>36.9%</u>   |
| 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                  | <u>2,761,278</u>  | <u>1,728,231</u>           | <u>967,917</u>               | <u>297,993</u>                  | <u>1,265,910</u>          | <u>1,728,231</u>     | <u>36.5%</u>   |
| Capital contributions                     | <u>-</u>          | <u>-</u>                   | <u>-</u>                     | <u>-</u>                        | <u>-</u>                  | <u>-</u>             | <u>-</u>       |
| Change in net position                    | 10,250,005        | 6,087,319                  |                              |                                 | 7,332,172                 | 10,032,473           | 36.8%          |
| Net Position, Beginning                   | <u>24,170,091</u> | <u>31,298,975</u>          |                              |                                 | <u>34,420,097</u>         | <u>41,752,269</u>    | <u>21.3%</u>   |
| Net Position, Ending                      | <u>34,420,097</u> | <u>\$ 37,386,294</u>       |                              |                                 | <u>\$ 41,752,269</u>      | <u>\$ 51,784,742</u> | <u>24.0%</u>   |

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

|                                 | 2025<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>CHANGE |
|---------------------------------|----------------|----------------------------|------------------------------|---------------------------------|---------------------------|----------------|-------------|
| <b>Revenues:</b>                |                |                            |                              |                                 |                           |                |             |
| 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%        |
| <b>Expenses:</b>                |                |                            |                              |                                 |                           |                |             |
| 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<br>ACTUAL      | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET      | %<br>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) | <u>6,623,804</u>    | <u>1,959,838</u>           | <u>2,589,493</u>             | <u>(52,337)</u>                 | <u>2,537,156</u>          | <u>3,068,147</u>    | 20.9%       |
| Income Before Contributions           | <u>6,684,488</u>    | <u>1,757,149</u>           | <u>2,903,527</u>             | <u>(416,791)</u>                | <u>2,486,736</u>          | <u>2,328,306</u>    | (6.4)%      |
| Capital Contributions                 | -                   | -                          | -                            | -                               | -                         | -                   | -           |
| Change in net position                | <u>\$ 6,684,488</u> | <u>\$ 1,757,149</u>        | <u>\$ 2,903,527</u>          | <u>\$ (416,791)</u>             | <u>\$ 2,486,736</u>       | <u>\$ 2,328,306</u> | (6.4)%      |

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

|                                          | 2025<br>ACTUAL    | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET      | %<br>CHANGE |
|------------------------------------------|-------------------|----------------------------|------------------------------|---------------------------------|---------------------------|---------------------|-------------|
| <b>Revenues:</b>                         |                   |                            |                              |                                 |                           |                     |             |
| 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                           | <u>2,987,853</u>  | <u>3,151,448</u>           | <u>2,341,621</u>             | <u>1,009,482</u>                | <u>3,351,103</u>          | <u>3,475,774</u>    | 3.7%        |
| <b>Expenses:</b>                         |                   |                            |                              |                                 |                           |                     |             |
| 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                     | 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                           | <u>2,536,772</u>  | <u>2,593,786</u>           | <u>1,014,362</u>             | <u>1,482,362</u>                | <u>2,496,724</u>          | <u>2,785,548</u>    | 11.6%       |
| Total Operating Income                   | <u>\$ 451,081</u> | <u>\$ 557,662</u>          | <u>\$ 1,327,260</u>          | <u>\$ (472,881)</u>             | <u>\$ 854,379</u>         | <u>\$ 690,226</u>   | (19.2)%     |
| <b>Non-Operating Revenue (Expense):</b>  |                   |                            |                              |                                 |                           |                     |             |
| 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)    | <u>366,441</u>    | <u>2,042,291</u>           | <u>2,588,292</u>             | <u>177,562</u>                  | <u>2,641,636</u>          | <u>5,253,194</u>    | 98.9%       |
| Income Before Contributions              | <u>817,522</u>    | <u>2,599,953</u>           | <u>3,915,552</u>             | <u>(295,319)</u>                | <u>3,496,015</u>          | <u>5,943,420</u>    | 70.0%       |
| Capital contributions                    | -                 | -                          | -                            | -                               | -                         | -                   | -           |
| Change in net position                   | <u>\$ 817,522</u> | <u>\$ 2,599,953</u>        |                              |                                 | <u>\$ 3,496,015</u>       | <u>\$ 5,943,420</u> | 70.0%       |

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

|                                       | 2025<br>ACTUAL   | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET   | %<br>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                        | <u>2,296,990</u> | <u>2,373,823</u>           | <u>1,727,462</u>             | <u>848,901</u>                  | <u>2,576,363</u>          | <u>2,780,391</u> | 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                        | <u>2,310,415</u> | <u>2,371,837</u>           | <u>1,856,320</u>             | <u>636,533</u>                  | <u>2,492,853</u>          | <u>2,639,198</u> | 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       | 2026            | 2026              | 2026                 | 2026           | 2027       | %        |
|-----------------------------------------|------------|-----------------|-------------------|----------------------|----------------|------------|----------|
|                                         | ACTUAL     | ORIGINAL BUDGET | ACTUAL 03/31/2026 | ESTIMATE 4/01 - 6/30 | AMENDED BUDGET | 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<br>ACTUAL | 2026<br>ORIGINAL<br>BUDGET | 2026<br>ACTUAL<br>03/31/2026 | 2026<br>ESTIMATE<br>4/01 - 6/30 | 2026<br>AMENDED<br>BUDGET | 2027<br>BUDGET | %<br>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)%    |
| Unrealized 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 Contribution                              | -              | -                          | -                            | -                               | -                         | -              | -           |
| 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   |        | 2026     |        | 2026       |        | 2026       |        | 2026    |        | 2027   |         | %        |
|--------------------------------|--------|--------|----------|--------|------------|--------|------------|--------|---------|--------|--------|---------|----------|
|                                | ACTUAL |        | ORIGINAL |        | ACTUAL     |        | ESTIMATE   |        | AMENDED |        | BUDGET |         | CHANGE   |
|                                |        |        | BUDGET   |        | 03/31/2026 |        | 4/1 - 6/30 |        | BUDGET  |        |        |         |          |
| 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%     |