

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CONSOLIDATED BUDGET**  
**YEAR ENDED JUNE 30, 2024**

|                                                                                                     | Year Ended June 30, 2024 |                    |                     | Year Ended June 30, 2024 |                      |                         |                     |                                  |                    |                           |
|-----------------------------------------------------------------------------------------------------|--------------------------|--------------------|---------------------|--------------------------|----------------------|-------------------------|---------------------|----------------------------------|--------------------|---------------------------|
|                                                                                                     | 2022<br>ACTUAL           | 2023<br>ESTIMATED  | 2024<br>BUDGET      | GENERAL<br>FUND          | SALES<br>TAX<br>FUND | DEBT<br>SERVICE<br>FUND | CAPITAL<br>PROJECTS | CAPITAL<br>PROJECTS<br>MUNICIPAL | UTILITY<br>FUND    | SPORTS<br>COMPLEX<br>FUND |
| <b>Revenues:</b>                                                                                    |                          |                    |                     |                          |                      |                         |                     |                                  |                    |                           |
| Taxes                                                                                               | \$ 17,802,358            | \$ 18,653,083      | \$ 19,378,115       | \$ 5,616,974             | \$ 13,761,141        | \$ -                    | \$ -                | \$ -                             | \$ -               | \$ -                      |
| Licenses and permits                                                                                | 1,546,956                | 1,336,309          | 1,396,925           | 1,396,925                | -                    | -                       | -                   | -                                | -                  | -                         |
| Intergovernmental                                                                                   | 1,738,432                | 10,084,504         | 37,739,920          | 647,836                  | 639,966              | -                       | 36,452,119          | -                                | -                  | -                         |
| Fines and Court Costs                                                                               | 708,610                  | 1,245,461          | 1,275,327           | 167,086                  | 1,108,241            | -                       | -                   | -                                | -                  | -                         |
| Utility Charges For Services                                                                        | 7,233,855                | 8,734,804          | 9,593,294           | -                        | -                    | -                       | -                   | -                                | 9,593,294          | -                         |
| Miscellaneous                                                                                       | 343,430                  | 741,533            | 526,206             | 104,800                  | 41,500               | 36,097                  | -                   | -                                | 343,809            | -                         |
| Sports Complex                                                                                      | 1,321,887                | 1,457,001          | 1,450,753           | -                        | -                    | -                       | -                   | -                                | -                  | 1,450,753                 |
| <b>Total revenues</b>                                                                               | <b>30,695,528</b>        | <b>42,252,695</b>  | <b>71,360,540</b>   | <b>7,933,621</b>         | <b>15,550,847</b>    | <b>36,097</b>           | <b>36,452,119</b>   | <b>-</b>                         | <b>9,937,103</b>   | <b>1,450,753</b>          |
| <b>Expenditures:</b>                                                                                |                          |                    |                     |                          |                      |                         |                     |                                  |                    |                           |
| General government                                                                                  | 2,054,439                | 2,337,065          | 2,752,494           | 2,495,552                | 116,942              | -                       | 140,000             | -                                | -                  | -                         |
| Public safety-                                                                                      |                          |                    |                     |                          |                      |                         |                     |                                  |                    |                           |
| Police                                                                                              | 3,936,171                | 4,628,759          | 5,326,123           | -                        | 5,326,123            | -                       | -                   | -                                | -                  | -                         |
| Fire                                                                                                | 1,570,417                | 2,182,381          | 2,089,966           | 2,089,966                | -                    | -                       | -                   | -                                | -                  | -                         |
| Streets and drainage                                                                                | 2,064,327                | 2,294,495          | 2,463,671           | 2,463,671                | -                    | -                       | -                   | -                                | -                  | -                         |
| Utility Expenses                                                                                    | 6,867,700                | 7,623,929          | 8,438,710           | -                        | -                    | -                       | -                   | -                                | 8,438,710          | -                         |
| Sports Complex Expenses                                                                             | 4,534,668                | 5,338,467          | 5,660,648           | -                        | -                    | -                       | -                   | -                                | -                  | 5,660,648                 |
| Capital outlay - Governmental                                                                       | 9,342,744                | 11,026,868         | 42,473,232          | 236,571                  | -                    | -                       | 42,236,662          | -                                | -                  | -                         |
| Fire Protection                                                                                     | -                        | 131,288            | 257,514             | 257,514                  | -                    | -                       | -                   | -                                | -                  | -                         |
| Capital outlay - Police                                                                             | 613,233                  | 169,230            | 269,897             | -                        | 269,897              | -                       | -                   | -                                | -                  | -                         |
| Capital outlay - Municipal complex                                                                  | 7,130,358                | 3,521,091          | -                   | -                        | -                    | -                       | -                   | -                                | -                  | -                         |
| Capital outlay - Utility                                                                            | -                        | -                  | 15,035,452          | -                        | 15,035,452           | -                       | -                   | -                                | -                  | -                         |
| Capital outlay - Sports Complex/Parks&Rec                                                           | -                        | -                  | 15,932,960          | -                        | 15,932,960           | -                       | -                   | -                                | -                  | -                         |
| Debt service:                                                                                       |                          |                    |                     |                          |                      |                         |                     |                                  |                    |                           |
| Principal                                                                                           | 9,166,189                | 4,148,612          | 4,099,378           | 18,369                   | 123,009              | 3,958,000               | -                   | -                                | -                  | -                         |
| Interest and issuance costs                                                                         | 1,174,459                | 1,555,207          | 2,371,790           | -                        | 1,800                | 2,369,990               | -                   | -                                | -                  | -                         |
| <b>Total expenditures</b>                                                                           | <b>48,454,705</b>        | <b>44,957,393</b>  | <b>107,171,836</b>  | <b>7,561,642</b>         | <b>36,806,183</b>    | <b>6,327,990</b>        | <b>42,376,662</b>   | <b>-</b>                         | <b>8,438,710</b>   | <b>5,660,648</b>          |
| <b>Operating income (loss)</b>                                                                      | <b>(17,759,177)</b>      | <b>(2,704,698)</b> | <b>(35,811,296)</b> | <b>371,979</b>           | <b>(21,255,336)</b>  | <b>(6,291,893)</b>      | <b>(5,924,543)</b>  | <b>-</b>                         | <b>1,498,393</b>   | <b>(4,209,895)</b>        |
| <b>Nonoperating revenues (expenses)</b>                                                             |                          |                    |                     |                          |                      |                         |                     |                                  |                    |                           |
| State Grant (Utility)                                                                               | -                        | -                  | -                   | -                        | -                    | -                       | -                   | -                                | -                  | -                         |
| Federal Grant (Sports Complex)                                                                      | 250,000                  | -                  | -                   | -                        | -                    | -                       | -                   | -                                | -                  | -                         |
| Ad Valorem                                                                                          | 490,465                  | 505,179            | 520,335             | -                        | -                    | -                       | -                   | -                                | 520,335            | -                         |
| Interest Income                                                                                     | 975                      | 3,195              | 3,291               | -                        | -                    | -                       | -                   | -                                | 3,291              | -                         |
| Cost of Issuance                                                                                    | (17,825)                 | -                  | -                   | -                        | -                    | -                       | -                   | -                                | -                  | -                         |
| Loss on sale of capital assets                                                                      | (58,284)                 | -                  | -                   | -                        | -                    | -                       | -                   | -                                | -                  | -                         |
| Insurance Proceeds                                                                                  | 4,642                    | -                  | -                   | -                        | -                    | -                       | -                   | -                                | -                  | -                         |
| Interest Expense                                                                                    | (50,192)                 | (87,724)           | (90,356)            | -                        | -                    | -                       | -                   | -                                | (90,356)           | -                         |
| <b>Total nonoperating revenues (expenses):</b>                                                      | <b>619,781</b>           | <b>420,650</b>     | <b>433,270</b>      | <b>-</b>                 | <b>-</b>             | <b>-</b>                | <b>-</b>            | <b>-</b>                         | <b>433,270</b>     | <b>-</b>                  |
| <b>Income (loss) before capital contributions and transfers</b>                                     | <b>(17,139,396)</b>      | <b>(2,284,048)</b> | <b>(35,378,026)</b> | <b>371,979</b>           | <b>(21,255,336)</b>  | <b>(6,291,893)</b>      | <b>(5,924,543)</b>  | <b>-</b>                         | <b>1,931,662</b>   | <b>(4,209,895)</b>        |
| <b>Other financing sources (uses):</b>                                                              |                          |                    |                     |                          |                      |                         |                     |                                  |                    |                           |
| Proceeds from capital lease                                                                         | -                        | -                  | -                   | -                        | -                    | -                       | -                   | -                                | -                  | -                         |
| Proceeds from issuance of bonds                                                                     | 5,000,000                | 23,590,626         | -                   | -                        | -                    | -                       | -                   | -                                | -                  | -                         |
| Proceeds from LDH/DEQ Revolving Loan                                                                | -                        | -                  | 12,780,000          | -                        | -                    | 12,780,000              | -                   | -                                | -                  | -                         |
| Payment to escrow agent                                                                             | -                        | -                  | -                   | -                        | -                    | -                       | -                   | -                                | -                  | -                         |
| Transfers from                                                                                      | 29,956,766               | 37,778,877         | 39,396,928          | 9,585,504                | 16,176,180           | 7,350,702               | 5,784,543           | -                                | -                  | 500,000                   |
| Transfers to                                                                                        | (29,956,766)             | (37,778,877)       | (39,396,928)        | (5,696,180)              | (6,840,702)          | (17,919,543)            | (5,140,504)         | -                                | (3,800,000)        | -                         |
| <b>Total other financing sources (uses)</b>                                                         | <b>5,000,000</b>         | <b>23,590,626</b>  | <b>12,780,000</b>   | <b>3,889,324</b>         | <b>9,335,478</b>     | <b>2,211,159</b>        | <b>644,039</b>      | <b>-</b>                         | <b>(3,800,000)</b> | <b>500,000</b>            |
| <b>Excess (deficiency) of revenues and other financing sources over expenditures and other uses</b> | <b>(12,139,396)</b>      | <b>21,306,578</b>  | <b>(22,598,026)</b> | <b>4,261,303</b>         | <b>(11,919,858)</b>  | <b>(4,080,734)</b>      | <b>(5,280,504)</b>  | <b>-</b>                         | <b>(1,868,338)</b> | <b>(3,709,895)</b>        |
| Capital Contributions                                                                               | 1,136,343                | -                  | -                   | -                        | -                    | -                       | -                   | -                                | -                  | -                         |
| <b>Net excess (deficiency) for the year</b>                                                         | <b>(11,003,053)</b>      | <b>21,306,578</b>  | <b>(22,598,026)</b> | <b>4,261,303</b>         | <b>(11,919,858)</b>  | <b>(4,080,734)</b>      | <b>(5,280,504)</b>  | <b>-</b>                         | <b>(1,868,338)</b> | <b>(3,709,895)</b>        |
| Fund balance/equity, beginning                                                                      | 79,559,071               | 68,556,018         | 89,862,597          | 126,250                  | 16,296,731           | 4,390,412               | 10,405,923          | -                                | 26,501,873         | 32,141,409                |
| Fund balance/equity, ending                                                                         | \$ 68,556,018            | \$ 89,862,597      | \$ 67,264,571       | \$ 4,387,552             | \$ 4,376,872         | \$ 309,678              | \$ 5,125,419        | \$ -                             | \$ 24,633,535      | \$ 28,431,514             |