

# **CITY OF YOUNGSVILLE**

**BUDGET  
YEAR ENDED JUNE 30, 2025**

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**AMENDED BUDGET  
YEAR ENDED JUNE 30, 2024**

CITY OF YOUNGSVILLE, LOUISIANA

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June 30, 2025

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BUDGET MESSAGE  
Year Ended June 30, 2025

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

Submitted is the proposed budget and complete financial plan for the fiscal year 2025, beginning July 1, 2024. The budget satisfies the legal requirement of filing as set forth under R.S. 39:1316 since the consolidated budget statement uses the uniform revenue and expenditure classifications and includes information similar to the information required by the Annual Report on the Budget. The budget documents attached include anticipated revenues and expenditures for the City's Governmental Funds: General, Special Revenues, Debt Service, Capital Projects, and Municipal Complex Capital Project; along with Enterprise Funds: Utility and the Youngsville Sports Complex. A capital outlay budget request is also included and detail are noted on Pages 6 and 7. The information below highlights significant aspects of the budget documents to follow.

**ALL FUNDS**

Revenues and expenditures have been increased or decreased over/under the previous year on a line-item basis for each revenue source and expenditure. Salaries for all full-time employees, with exceptions for Police officers within probation period, and excluding elected officials, have been budgeted with a 3% cost of living increase at a total cost (including benefits) of \$182k.

Sales tax revenue for the 2024-2025 fiscal year will remain flat compared to full year 2024 estimates. The 2024 full year sales tax revenues are projected to come in slightly below 1% over prior year.

**GENERAL / SPECIAL REVENUE FUNDS**

Ad-valorem is budgeted with an increase of 9.3% for the 2024-2025 fiscal year, which mirrors this year's actual percentage in growth.

The Police Department's budget includes one additional SRO officer for Acadiana Renaissance Charter Academy (ARCA) totaling approximately \$66k of expenses (including benefits) offset by additional local grant revenue of \$55k for the year. Capital projects include Axon Enterprise's second year of contract, 3 additional patrol units, and an upgrade to YPD domain controller/file server.

The Fire Department's budget includes a 3% cost of living increase, which will be covered by anticipated increase in ad valorem taxes. The general appropriation is budgeted accordingly taking into consideration the increase in taxes along with \$257k in annual debt paid by the city for three previously approved firetrucks.

**CAPITAL OUTLAY**

The budget includes capital outlay requests of various items totaling \$36 million. All requested items are listed on pages 6 and 7 of the budget document.

Capital outlay request for road improvements are approximately \$20.3 million, which will be financed from the 2022 bond proceeds, sales tax revenues, various federal and state grants, and state capital outlay funding.

BUDGET MESSAGE  
Year Ended June 30, 2025

Capital projects for Youngsville Sports Complex include an estimated \$1.5 million to complete the new YSC phase II expansion. Also included, is approximately \$585k to rebuild the bridge by soccer, upgrade Sugar Beach's sewer line, and the Linear Park development.

Utility projects continue with the construction of a new water treatment plant, enhancements to the wastewater treatment facility along with pump station upgrades. These projects amount to approximately \$13 million funded by utility system revenues, 1999 sales tax revenues, LDH and DEQ revolving loans, and water sector grants.

**UTILITY FUND**

Revenues for the 2025 fiscal budget include growth across all utility departments anticipating house count growth and implementation of utility capital development fees. During the 2024 fiscal year, the city added 675 new water customers, 480 new sewer customers, and 500 new garbage customers. The 2025 budgeted year reflects a projected increase of 5.2% in new utility customers.

Presented on pages 8 - 36, are detail comparative statements for each fund providing prior year 2023 actuals, 2024 original budget, 2024 nine month actuals plus three month projections to equal the 2024 full year estimate, 2025 budget, and finally a comparison (%) between 2024 estimates and 2025 budget. The details from each fund are collectively represented on the consolidated budget report found on page 4 for the ensuing fiscal budget year.

In summary, the budget set forth for the upcoming 2025 fiscal year is conservative in regards to revenues, cautiously modest pertaining to expenditures as a result, and realistic for completing/adding capital projects. If any additional information or assistance is needed, please don't hesitate to request.

Sincerely,

Cathryn Greig  
City of Youngsville, Chief Financial Officer

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CONSOLIDATED BUDGET**  
**YEAR ENDED JUNE 30, 2025**

	Year Ended June 30, 2025		
	2023	2024	2025
	ACTUAL	ESTIMATED	BUDGET
<b>Revenues:</b>			
Taxes	\$ 18,974,622	\$ 19,297,275	\$ 19,495,125
Licenses and permits	981,044	1,525,108	1,524,750
Intergovernmental	9,379,394	6,571,646	16,852,447
Fines and Court Costs	1,346,355	1,077,163	1,066,000
Utility Charges For Services	7,590,490	8,500,327	9,519,446
Miscellaneous	378,589	813,345	88,401
Interest	128,412	162,590	129,000
Sports Complex	1,296,990	1,257,735	1,356,105
Total Revenues	<u>40,075,897</u>	<u>39,205,188</u>	<u>50,031,274</u>
<b>Expenditures:</b>			
General Government	2,484,224	2,635,832	2,510,733
Public safety:			
Police	4,538,303	4,758,822	4,975,856
Fire	2,234,636	2,087,406	2,249,730
Streets and Drainage	2,252,311	1,736,443	1,889,696
Utility System	7,239,220	8,256,530	8,896,246
Sports Complex + Parks & Recreation	5,424,177	5,031,704	5,505,721
Capital Outlay:			
General Government	2,672,528	447,278	166,831
Public safety:			
Police	159,925	546,708	478,770
Fire	620,763	-	-
Capital Projects - Capital Improvements	10,780,777	5,881,113	20,299,216
Capital Project - Municipal Complex	2,514,731	6,300	-
Utility System	-	2,691,541	13,022,206
Sports Complex + Parks & Recreation	-	13,890,924	2,085,270
Debt Service:			
Principal	3,244,149	3,954,703	4,568,840
Interest	1,385,973	2,203,967	2,378,468
Cost of Issuance	592,277	9,377	-
Total Expenditures	<u>46,143,993</u>	<u>54,138,647</u>	<u>69,027,582</u>
Operating Income (Loss)	<u>(6,068,096)</u>	<u>(14,933,459)</u>	<u>(18,996,308)</u>
<b>Nonoperating revenues (expenses)</b>			
Federal Grant (Sports Complex)	-	1,000,000	-
State Grant (Utility)	-	54,000	2,500,550
Ad Valorem	536,860	588,028	642,745
Insurance Proceeds	6,029	1,300	-
Interest Income	2,903	1,967	-
Gain(Loss) on Sale of Asset	2,030	-	-
Interest Expense	85,956	62,235	82,923
Total Non-Operating Revenue (Expense)	<u>461,866</u>	<u>1,583,060</u>	<u>3,060,372</u>
Income Before Contributions & Transfers	<u>(5,606,230)</u>	<u>(13,350,399)</u>	<u>(15,935,936)</u>
<b>Other financing sources (uses):</b>			
Proceeds from Capital Lease	620,763	-	-
Proceeds from Bond/Debt	23,000,000	2,691,541	8,085,300
Premium on Issuance of Debt	786,126	-	-
Gain(Loss) on Sale of Asset	75,322	17,175	-
Gain(Loss) on Investment	73,747	-	-
Investment Fees	5,711	-	-
Transfers To	33,830,569	16,733,591	23,973,671
Transfers From	33,830,569	16,733,591	23,973,671
Other Financing Sources (Uses):	<u>24,561,670</u>	<u>2,708,716</u>	<u>8,085,300</u>
Net Excess (Deficiency) Revenue/Expenses	18,955,440	(10,641,683)	(7,850,636)
Capital Contributions	-	-	-
Excess (Deficiency) for the year	18,955,440	(10,641,683)	(7,850,636)
Fund Balance, Beginning	<u>\$ 68,556,018</u>	<u>\$ 87,511,458</u>	<u>\$ 76,869,775</u>
Fund Balance, Ending	<u>\$ 87,511,458</u>	<u>\$ 76,869,775</u>	<u>\$ 69,019,139</u>

**CITY OF YOUNGVILLE, LOUISIANA**  
**CONSOLIDATED BUDGET**  
**YEAR ENDED JUNE 30, 2025**

	Year Ended June 30, 2025										
	2025	GENERAL	1968	1999	1981	2012	DEBT	CAPITAL	MUNICIPAL	UTILITY	SPORTS
	BUDGET	FUND	STF	STF	STF	STF	SERVICE	PROJECTS	PROJECT	FUND	COMPLEX
<b>Revenues:</b>											
Taxes	\$ 19,495,125	5,276,279	4,739,615	2,369,808	2,369,808	4,739,615	-	-	-	-	-
Licenses and permits	1,524,750	1,524,750	-	-	-	-	-	-	-	-	-
Intergovernmental	16,852,447	16,000	-	-	616,750	-	-	16,219,697	-	-	-
Fines and Court Costs	1,066,000	110,000	-	-	956,000	-	-	-	-	-	-
Utility Charges For Services	9,519,446	-	-	-	-	-	-	-	-	9,519,446	-
Miscellaneous	88,401	88,401	-	-	-	-	-	-	-	-	-
Interest	129,000	-	9,000	5,000	5,000	55,000	40,000	-	15,000	-	-
Sports Complex	1,356,105	-	-	-	-	-	-	-	-	-	1,356,105
<b>Total Revenues</b>	<b>50,031,274</b>	<b>7,015,430</b>	<b>4,748,615</b>	<b>2,374,808</b>	<b>3,947,558</b>	<b>4,794,615</b>	<b>40,000</b>	<b>16,219,697</b>	<b>15,000</b>	<b>9,519,446</b>	<b>1,356,105</b>
<b>Expenditures:</b>											
General Government	2,510,733	2,389,187	38,115	24,390	12,286	40,905	1,850	4,000	-	-	-
Public safety:											
Police	4,975,856	-	-	-	4,975,856	-	-	-	-	-	-
Fire	2,249,730	2,249,730	-	-	-	-	-	-	-	-	-
Streets and Drainage	1,889,696	1,889,696	-	-	-	-	-	-	-	-	-
Utility System	8,896,246	-	-	-	-	-	-	-	-	8,896,246	-
Sports Complex + Parks & Recreation	5,505,721	-	-	-	-	-	-	-	-	-	5,505,721
Capital Outlay:											
General Government	166,831	166,831	-	-	-	-	-	-	-	-	-
Public safety:											
Police	478,770	-	-	-	478,770	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-	-	-
Capital Projects - Capital Improvements	20,299,216	-	-	-	-	-	-	20,299,216	-	-	-
Capital Project - Municipal Complex	-	-	-	-	-	-	-	-	-	-	-
Utility System	13,022,206	-	-	-	-	-	-	-	-	13,022,206	-
Sports Complex + Parks & Recreation	2,085,270	-	-	-	-	-	-	-	-	-	2,085,270
Debt Service:											
Principal	4,568,840	83,672	36,744	18,372	18,372	1,680	4,410,000	-	-	-	-
Interest	2,378,468	60,923	-	-	-	-	2,317,545	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>69,027,582</b>	<b>6,840,038</b>	<b>74,859</b>	<b>42,762</b>	<b>5,485,284</b>	<b>42,585</b>	<b>6,729,395</b>	<b>20,303,216</b>	<b>-</b>	<b>21,918,452</b>	<b>7,590,991</b>
<b>Operating Income (Loss)</b>	<b>(18,996,308)</b>	<b>175,392</b>	<b>4,673,756</b>	<b>2,332,046</b>	<b>(1,537,726)</b>	<b>4,752,030</b>	<b>(6,689,395)</b>	<b>(4,083,519)</b>	<b>15,000</b>	<b>(12,399,006)</b>	<b>(6,234,886)</b>
<b>Nonoperating revenues (expenses)</b>											
Federal Grant (Sports Complex)	-	-	-	-	-	-	-	-	-	-	-
State Grant (Utility)	2,500,550	-	-	-	-	-	-	-	-	2,500,550	-
Ad Valorem	642,745	-	-	-	-	-	-	-	-	642,745	-
Insurance Proceeds	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
Gain(Loss) on Sale of Asset	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	82,923	-	-	-	-	-	-	-	-	82,923	-
<b>Total Non-Operating Revenue (Expense)</b>	<b>3,060,372</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,060,372</b>	<b>-</b>
<b>Income Before Contributions &amp; Transfers</b>	<b>(15,935,936)</b>	<b>175,392</b>	<b>4,673,756</b>	<b>2,332,046</b>	<b>(1,537,726)</b>	<b>4,752,030</b>	<b>(6,689,395)</b>	<b>(4,083,519)</b>	<b>15,000</b>	<b>(9,338,634)</b>	<b>(6,234,886)</b>
<b>Other financing sources (uses):</b>											
Proceeds from Capital Lease	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Bond/Debt	8,085,300	-	-	-	-	-	8,085,300	-	-	-	-
Premium on Issuance of Debt	-	-	-	-	-	-	-	-	-	-	-
Gain(Loss) on Sale of Asset	-	-	-	-	-	-	-	-	-	-	-
Gain(Loss) on Investment	-	-	-	-	-	-	-	-	-	-	-
Investment Fees	-	-	-	-	-	-	-	-	-	-	-
Transfers To	23,973,671	2,121,533	4,557,215	2,450,119	170,767	5,437,439	8,085,000	433,700	-	717,899	-
Transfers From	23,973,671	2,000,000	-	-	1,780,000	-	6,732,544	-	-	10,395,856	3,065,270
<b>Other Financing Sources (Uses):</b>	<b>8,085,300</b>	<b>(121,533)</b>	<b>(4,557,215)</b>	<b>(2,450,119)</b>	<b>1,609,233</b>	<b>(5,437,439)</b>	<b>6,732,844</b>	<b>(433,700)</b>	<b>-</b>	<b>9,677,957</b>	<b>3,065,270</b>
<b>Net Excess (Deficiency) Revenue/Expenses</b>	<b>(7,850,636)</b>	<b>53,859</b>	<b>116,541</b>	<b>(118,073)</b>	<b>71,508</b>	<b>(685,409)</b>	<b>43,450</b>	<b>(4,517,219)</b>	<b>15,000</b>	<b>339,323</b>	<b>(3,169,616)</b>
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-
<b>Excess (Deficiency) for the year</b>	<b>(7,850,636)</b>	<b>53,859</b>	<b>116,541</b>	<b>(118,073)</b>	<b>71,508</b>	<b>(685,409)</b>	<b>43,450</b>	<b>(4,517,219)</b>	<b>15,000</b>	<b>339,323</b>	<b>(3,169,616)</b>
Fund Balance, Beginning	\$ 76,869,775	\$ 938,003	\$ 2,456,805	\$ 2,500,660	\$ 83,561	\$ 17,199,127	\$ 4,993,201	\$ 4,520,151	\$ 101,919	\$ 27,381,865	\$ 33,276,949
Fund Balance, Ending	\$ 69,019,139	\$ 991,861	\$ 2,573,346	\$ 2,382,587	\$ 155,069	\$ 16,513,719	\$ 5,036,650	\$ 2,932	\$ 116,919	\$ 27,721,188	\$ 30,107,332

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL PROJECTS BUDGET REQUEST**  
**YEAR ENDED JUNE 30, 2025**

Description of Capital Item	Department	Year Ended 06/30/25	Method of Financing
<b><u>GENERAL FUND:</u></b>			
1 (2) 60" Gravely Mowers PT360 29.5Hp	Streets/Drainage	24,822	General Fund
2 2024 Bush Hog 1812R1	Streets/Drainage	19,059	General Fund
3 Payloader	Streets/Drainage	54,470	General Fund
4 Bridge at Savoy Rd	Streets/Drainage	<u>68,480</u>	General Fund
TOTAL GENERAL FUND		<u>166,831</u>	
<b><u>1981 SALES TAX FUND--POLICE:</u></b>			
5 (3) New Patrol Units	Police	183,000	1981 1/2% Sales Tax
6 Server Replacement	Police	19,980	1981 1/2% Sales Tax
7 Axon Enterprise	Police	<u>275,790</u>	1981 1/2% Sales Tax
TOTAL 1981 SALES TAX FUND -- POLICE		<u>478,770</u>	
<b><u>CAPITAL PROJECTS FUND EXPENDITURES:</u></b>			
8 2024 Road Improvement Projects	Street Imprvmnts	933,826	Remaining ARPA
9 Hwy 89 Widening Improvements (8019) 25% Match (\$1,453,486)	Street Imprvmnts	4,360,457 1,453,486	State Capital Outlay 2022 \$9M S. T. Bond Issue
10 Fortune Road extension & Roundabout (8034) 25% Match (\$1,436,534)	Street Imprvmnts	4,309,602 1,436,534	State Capital Outlay 2022 \$9M S. T. Bond Issue
11 Chemin Metairie Widening 25% Match	Street Imprvmnts	3,005,000 151,250 600,000	State Capital Outlay 2022 \$9M S. T. Bond Issue HB 782
12 Langlinois Extension/Overlay 25% Match	Street Imprvmnts	660,000 220,000	State Capital Outlay 2022 \$9M S. T. Bond Issue
12 Larriviere Road Improvements/Reconstruction (8018) 25% Match Construction/100% Pay Eng.	Street Imprvmnts	1,486,877 188,123 94,062 750,000	Federal Highway Grant 2022 \$9M S. T. Bond Issue LCG (Half City Match) DOTD Road Transfer Credit
13 Fortune Road Preservation Project H.012868 25% Match	Street Imprvmnts	520,000 <u>130,000</u>	Federal Highway Grant 2022 \$9M S. T. Bond Issue
TOTAL STREET CAP PROJ FUND		<u>20,299,216</u>	
<b>TOTAL GOVERNMENTAL FUNDS</b>		<u>20,944,817</u>	
<b><u>UTILITY FUND</u></b>			
14 Water Treatment plant	Water Utility	3,130,300 400,550	LDH Revolving Loan Water Sector Grant
15 Water System Interconnections 76% Match	Water Utility	200,000 125,500	LDH Revolving Loan Water Mileage / Utility Operations
16 Water Well #9 Controls/Programming	Water Utility	755,000 60,000	LDH Revolving Loan Water Mileage / Utility Operations
17 Water plant panel upgrade & Controls	Water Utility	41,604	Water Mileage / Utility Operations
18 Wastewater Treatment plant improvements	Sewer Utility	4,000,000 2,100,000	DEQ Revolving Loan Water Sector Grant
19 Pipe Hunter	Sewer Utility	132,883	1999 1/2% Sales Tax
20 Pump Station #4	Sewer Utility	350,000 433,700	1999 1/2% Sales Tax State Capital Outlay
21 Pump Station #3	Sewer Utility	472,000	1999 1/2% Sales Tax
22 Pump Station #14	Sewer Utility	306,000	1999 1/2% Sales Tax

**CITY OF YOUNGSVILLE, LOUISIANA**  
**CAPITAL PROJECTS BUDGET REQUEST**  
**YEAR ENDED JUNE 30, 2025**

<u>Description of Capital Item</u>	<u>Department</u>	<u>Year Ended 06/30/25</u>	<u>Method of Financing</u>
23 Sewer Lift/Pump Station Upgrades	Sewer Utility	<u>514,669</u>	1999 1/2% Sales Tax
TOTAL UTILITY FUND		<u>13,022,206</u>	
 <b><u>YOUNGSVILLE SPORTS COMPLEX FUND</u></b>			
24 Bridge by Soccer	Sports Complex	60,000	2012 1% Rec Facility Sales Tax
25 Sugar Beach Sewer Lift Station	Sports Complex	25,270	2012 1% Rec Facility Sales Tax
26 YSC Expansion	Sports Complex	1,500,000	1% Rec STF Bond Issue
27 Lake Excavation & Linear Park	Parks & Rec	<u>500,000</u>	2012 1% Rec Facility Sales Tax
TOTAL YOUNGSVILLE SPORTS COMPLEX FUND		<u>2,085,270</u>	
<b>TOTAL ALL CAPITAL PROJECTS</b>		<u>36,052,293</u>	

CITY OF YOUNGSVILLE, LOUISIANA  
GENERAL FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1-6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
Taxes	\$ 4,895,510	\$ 5,616,974	\$ 2,654,587	\$ 2,423,843	\$ 5,078,430	\$ 5,276,279	3.9%
Licenses and Permits	981,044	1,396,925	709,794	815,314	1,525,108	1,524,750	(0.0)%
Intergovernmental	2,035,944	647,836	15,067	37,966	53,033	16,000	(69.8)%
Fines and Forfeits	132,339	167,086	90,664	16,649	107,312	110,000	2.5%
Miscellaneous	248,516	104,800	162,830	624,457	787,287	88,401	(88.8)%
Total Revenues	<u>8,293,353</u>	<u>7,933,621</u>	<u>3,632,942</u>	<u>3,918,229</u>	<u>7,551,171</u>	<u>7,015,430</u>	(7.1)%
<b>Expenditures:</b>							
General Government	2,288,615	2,495,552	1,890,435	615,302	2,505,737	2,389,187	(4.7)%
Public safety:							-
Fire	2,234,636	2,089,966	1,324,671	762,735	2,087,406	2,249,730	7.8%
Streets and Drainage	2,252,311	2,463,670	1,297,878	438,566	1,736,443	1,889,696	8.8%
Capital Outlay	3,293,291	494,085	447,028	250	447,278	166,831	(62.7)%
Debt Service	88,815	18,369	141,533	3,061	144,595	144,595	0.0%
Total expenditures	<u>10,157,667</u>	<u>7,561,642</u>	<u>5,101,545</u>	<u>1,819,914</u>	<u>6,921,459</u>	<u>6,840,038</u>	(1.2)%
Excess (Deficiency) Revenues/Expenditures	<u>(1,864,314)</u>	<u>371,979</u>	<u>(1,468,603)</u>	<u>2,098,315</u>	<u>629,712</u>	<u>175,392</u>	(72.1)%
<b>Other Financing Sources (Uses):</b>							
Proceeds from Capital Lease	620,763	-	-	-	-	-	-
Realized Gain (Loss) on Sale of Asset	37,726	-	-	-	-	-	-
Transfer from Fund 20 1968 Sales Tax	2,925,910	2,145,000	-	1,736,443	1,736,443	2,000,000	15.2%
Transfer from Fund 21 1999 Sales Tax	(45,000)	-	-	-	-	-	-
Transfer from Fund 22 1981 Sales Tax	65,772	-	-	-	-	-	-
Transfer from Fund 40 Capital Projects	3,841,632	3,640,504	-	-	-	-	-
Transfer from Fund 70 Utility	5,446,738	3,800,000	100,000	-	100,000	-	(100.0)%
Transfer to Fund 22 1981 Sales Tax	637,101	1,896,180	600,000	915,000	1,515,000	1,780,000	17.5%
Transfer to Fund 30 Debt Service	344,333	3,800,000	256,940	85,500	342,440	341,533	(0.3)%
Transfer to Fund 40 Capital Projects	5,897,679	-	569,638	-	569,638	-	(100.0)%
Transfer to Fund 45 Municipal Complex	175,062	-	6,300	-	6,300	-	(100.0)%
Transfer to Fund 70 Utility	1,232,312	-	105,935	(104,612)	1,323	-	(100.0)%
Transfer to Fund 90 Sports Complex	2,138,571	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>2,468,484</u>	<u>3,889,324</u>	<u>(1,438,813)</u>	<u>840,555</u>	<u>(598,259)</u>	<u>(121,533)</u>	(79.7)%
Net Change in Fund Balance	<u>\$ 604,170</u>	<u>\$ 4,261,303</u>	<u>\$ (2,907,416)</u>	<u>\$ 2,938,869</u>	<u>\$ 31,454</u>	<u>\$ 53,859</u>	71.2%
Fund Balance, Beginning	<u>302,379</u>	<u>107,660</u>			<u>906,549</u>	<u>938,003</u>	3.5%
Fund Balance, Ending	<u>\$ 906,549</u>	<u>\$ 4,368,963</u>			<u>\$ 938,003</u>	<u>\$ 991,861</u>	5.7%

CITY OF YOUNGSVILLE, LOUISIANA  
GENERAL FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1-6/30	2024 ESTIMATED	2025 BUDGET	
<b>Taxes:</b>							
Ad Valorem Tax	\$ 1,561,861	\$ 2,172,488	\$ 367,245	\$ 1,341,421	\$ 1,708,666	1,867,915	9.3%
1/2% Sales Tax Revenue	2,346,519	2,434,441	1,968,963	387,158	2,356,121	2,356,121	0.0%
Hotel Tax Revenue	4,538	4,186	2,870	773	3,643	3,643	0.0%
Franchise Tax - Electric	811,566	845,357	236,767	608,233	845,000	878,800	4.0%
Franchise Tax - Gas	116,986	122,244	42,050	77,950	120,000	124,800	4.0%
Franchise Tax - Cable TV	54,041	38,258	36,692	8,308	45,000	45,000	0.0%
Total taxes	<u>4,895,510</u>	<u>5,616,974</u>	<u>2,654,587</u>	<u>2,423,843</u>	<u>5,078,430</u>	<u>5,276,279</u>	3.9%
<b>Licenses and permits:</b>							
Occupational License - Regular	14,400	15,000	7,500	7,500	15,000	15,000	0.0%
Occupational License - Insurance	357,672	622,404	63,704	556,296	620,000	620,000	0.0%
Liquor and Beer License	9,375	9,750	4,675	5,075	9,750	9,750	0.0%
Code Department Permits	599,597	749,771	633,915	246,443	880,358	880,000	(0.0)%
Total licenses and permits	<u>981,044</u>	<u>1,396,925</u>	<u>709,794</u>	<u>815,314</u>	<u>1,525,108</u>	<u>1,524,750</u>	(0.0)%
<b>Intergovernmental:</b>							
<b>Federal:</b>							
Federal Grant Revenue	2,009,764	-	(32,881)	32,881	-	-	-
Hurricane Relief Income	-	-	-	-	-	-	-
<b>State of Louisiana:</b>							
State Grant	11,800	-	39,640	-	39,640	-	(100.0)%
Beer Sales Tax (State)	14,380	20,000	8,308	5,085	13,393	16,000	19.5%
Local Grant	-	627,836	-	-	-	-	-
Total Intergovernmental	<u>2,035,944</u>	<u>647,836</u>	<u>15,067</u>	<u>37,966</u>	<u>53,033</u>	<u>16,000</u>	(69.8)%
<b>Fines and Forfeits</b>	<u>132,339</u>	<u>167,086</u>	<u>90,664</u>	<u>16,649</u>	<u>107,312</u>	<u>110,000</u>	2.5%
<b>Miscellaneous:</b>							
Rental Income	4,400	4,800	2,001	2,799	4,800	4,801	0.0%
Miscellaneous Income	15,333	11,000	66,152	503,854	570,005	3,600	(99.4)%
Sponsorship	20,350	-	17,500	-	17,500	-	(100.0)%
Insurance Proceeds	62,341	-	996	9,739	10,735	-	(100.0)%
Insurance Rebates	78,823	-	-	106,801	106,801	-	(100.0)%
Mardi Gras Permit	56,350	81,000	67,200	-	67,200	70,000	4.2%
Interest Income	10,919	8,000	8,982	1,265	10,246	10,000	(2.4)%
Total Miscellaneous	<u>248,516</u>	<u>104,800</u>	<u>162,830</u>	<u>624,457</u>	<u>787,287</u>	<u>88,401</u>	(88.8)%
Total Revenues	<u>\$ 8,293,353</u>	<u>\$ 7,933,621</u>	<u>\$ 3,632,942</u>	<u>\$ 3,918,229</u>	<u>\$ 7,551,171</u>	<u>\$ 7,015,430</u>	(7.1)%

CITY OF YOUNGSVILLE, LOUISIANA  
GENERAL FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1-6/30	2024 ESTIMATED	2025 BUDGET	
<b>Expenditures:</b>							
<b>General Government and Administrative:</b>							
Compensation - Mayor and Council	\$ 158,522	\$ 171,840	\$ 128,144	\$ 42,960	\$ 171,104	\$ 171,840	0.4%
Salaries and Wages	560,352	687,148	425,148	54,441	479,589	534,564	11.5%
Salaries and Wages OT	-	3,688	2,941	184	3,126	-	(100.0)%
Payroll Taxes SS	53,988	53,486	35,035	6,290	41,326	43,797	6.0%
Payroll Taxes MC	-	12,509	7,868	1,471	9,339	7,751	(17.0)%
Payroll Taxes SUTA	-	2,540	826	(22)	804	956	18.8%
Pension ER	62,446	74,836	46,536	9,465	56,002	52,581	(6.1)%
Group Insurance	52,702	71,377	46,815	17,767	64,583	59,590	(7.7)%
Advertising	43,806	64,560	29,139	925	30,064	7,900	(73.7)%
Annexation	5,842	6,017	1,090	-	1,090	-	(100.0)%
Auto Allowance	15,000	12,000	5,600	1,500	7,100	6,000	(15.5)%
Community Relations	88,832	65,747	102,971	4,239	107,210	50,000	(53.4)%
Computer Expense	16,792	18,109	1,547	-	1,547	1,200	(22.4)%
Conference Fees	1,750	1,480	1,110	481	1,591	1,575	(1.0)%
Contract Labor	5,000	-	-	-	-	-	-
Contract Services	30,333	48,532	35,816	4,760	40,576	36,833	(9.2)%
Contract Services - computer	61,470	57,753	78,399	10,248	88,647	68,132	(23.1)%
Lodging/Mileage/Meals Expense	3,601	2,400	3,797	128	3,925	4,000	1.9%
Credit Card Fees	9,649	35	267	-	267	250	(6.4)%
Bank Charges	2,194	191	315	-	315	315	0.1%
Dues & Subscriptions	15,387	7,892	4,303	7,008	11,311	4,303	(62.0)%
Engineering Fees	24,058	70,488	82,902	30,154	113,056	120,000	6.1%
Garbage Collection	-	-	1,226	737	1,962	1,980	0.9%
Insurance	114,866	115,157	8,009	95,000	103,009	100,132	(2.8)%
Janitorial	21,322	24,102	16,900	3,250	20,150	19,500	(3.2)%
Repairs & Maintenance	108,249	5,000	8,940	-	8,940	15,000	67.8%
Mardi Gras Expense	110,222	113,528	71,315	-	71,315	70,000	(1.8)%
Mayors Expense	13,200	13,200	9,900	3,300	13,200	13,200	0.0%
Election Expense	3,244	10,000	797	-	797	797	0.1%
Miscellaneous	4	100	426	2,141	2,567	2,500	(2.6)%
Royalty Expense	33,863	-	-	-	-	-	-
Office Supplies	46,671	47,189	14,747	2,733	17,481	20,000	14.4%
Professional Fees	62,749	67,425	49,310	8,290	57,600	54,780	(4.9)%
Accounting Fees	37,085	34,150	38,433	-	38,433	37,085	(3.5)%
Legal Fees	41,521	152,522	44,079	8,314	52,393	45,000	(14.1)%
Grant Consulting Services	5,495	6,000	13,255	-	13,255	12,000	(9.5)%
Rent Expense	-	-	1,328	(295)	1,033	-	(100.0)%
Sales Tax Collection Expense	12,286	13,596	9,847	4,037	13,883	12,000	(13.6)%
Property Tax	-	-	326	-	326	350	7.5%
Telephone/Internet Expense	45,128	53,552	31,638	4,406	36,044	38,000	5.4%
Utilities	20,774	31,518	29,835	5,694	35,529	40,000	12.6%
Cellphone Expense	-	4,800	2,220	600	2,820	2,400	(14.9)%
Testing/Screening Employee	464	400	498	-	498	500	0.4%
Training	80	116	-	49	49	160	226.6%
Uniform Expense	3,509	3,708	2,377	-	2,377	3,600	51.5%
Lease Expense	-	-	1,616	1,100	2,716	10,213	276.1%
<b>Total Administrative</b>	<b>1,892,455</b>	<b>2,128,691</b>	<b>1,397,591</b>	<b>331,356</b>	<b>1,728,947</b>	<b>1,670,785</b>	<b>(3.4)%</b>
<b>Magistrate Court</b>							
Salaries and Wages	5,848	6,380	4,785	1,595	6,380	6,380	(0.0)%
Payroll Taxes SS	451	396	304	99	403	396	1.9%
Payroll Taxes MC	-	93	62	23	85	93	(8.3)%
Payroll Taxes SUTA	-	1	2	-	2	13	65.6%
Pension ER	816	295	239	80	319	319	8.2%
Court Costs	30,226	30,672	23,163	3,705	26,868	27,767	(12.4)%
<b>Total Magistrate Court</b>	<b>37,341</b>	<b>37,836</b>	<b>28,555</b>	<b>5,501</b>	<b>34,057</b>	<b>34,967</b>	<b>(10.0)%</b>

CITY OF YOUNGSVILLE, LOUISIANA  
GENERAL FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1-6/30	2024 ESTIMATED	2025 BUDGET	
<b>Permit &amp; Code Enforcement</b>							
Salaries and Wages	48,216	48,547	35,519	90,767	126,286	201,638	59.7%
Salaries and Wages OT	-	2,363	543	1,128	1,671	2,500	49.6%
Payroll Taxes SS	3,705	3,156	2,341	5,368	7,709	12,502	62.2%
Payroll Taxes MC	-	738	548	1,255	1,803	2,924	62.2%
Payroll Taxes SUTA	-	102	15	37	52	273	425.2%
Pension ER	2,411	2,612	1,905	5,188	7,093	13,016	83.5%
Group Insurance	5,845	5,948	4,493	1,511	6,004	25,626	326.8%
Gas	-	-	-	-	-	720	-
Addressing Fees	-	-	10	-	10	-	(100.0)%
Contract Services - computer	-	-	1,710	570	2,280	6,840	200.0%
Lodging/Mileage/Meals Expense	-	-	-	-	-	500	-
Insurance	-	-	-	19,000	19,000	19,009	0.0%
Inspection fees	298,643	265,559	367,919	147,583	515,503	375,000	(27.3)%
Supplies	-	-	45	-	45	50	11.1%
Telephone/Internet Expense	-	-	448	106	554	636	14.7%
Uniform Expense	-	-	-	-	-	900	-
Total Code Enforcement	<u>358,819</u>	<u>329,025</u>	<u>415,496</u>	<u>272,514</u>	<u>688,010</u>	<u>662,133</u>	<u>(3.8)%</u>
<b>305 Iberia Street</b>							
Contract Services	-	-	4,460	1,219	5,679	6,436	13.3%
Repairs & Maintenance	-	-	3,095	438	3,533	3,000	(15.1)%
Telephone/Internet Expense	-	-	4,983	462	5,444	2,142	(60.7)%
Utilities	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	10,000	-	10,000	-	(100.0)%
Total 305 Iberia Street	<u>-</u>	<u>-</u>	<u>22,538</u>	<u>2,119</u>	<u>24,657</u>	<u>11,578</u>	<u>(53.0)%</u>
<b>307 Iberia Street</b>							
Contract Services	-	-	4,723	2,544	7,267	8,724	-
Repairs & Maintenance	-	-	21,532	876	22,408	1,000	(95.5)%
Grant Consulting Services	-	-	-	391	391	-	(100.0)%
Telephone/Internet Expense	-	-	-	-	-	-	-
Total 307 Iberia Street	<u>-</u>	<u>-</u>	<u>26,255</u>	<u>3,811</u>	<u>30,066</u>	<u>9,724</u>	<u>(67.7)%</u>
Total General Government	<u>2,288,615</u>	<u>2,495,552</u>	<u>1,890,435</u>	<u>615,302</u>	<u>2,505,737</u>	<u>2,389,187</u>	<u>(4.7)%</u>
<b>Public Safety:</b>							
<b>Fire Protection:</b>							
App to Fire Dept - Ad Valorem Taxes	871,812	897,966	204,225	752,735	956,960	1,038,442	8.5%
App to Fire Dept - Principal & Interest	60,842	-	70,446	-	70,446	131,288	86.4%
App to Fire Dept - General Fund	1,299,000	1,180,000	1,050,000	10,000	1,060,000	1,080,000	1.9%
Legal Fees	2,983	12,000	-	-	-	-	-
Total Public Safety	<u>2,234,636</u>	<u>2,089,966</u>	<u>1,324,671</u>	<u>762,735</u>	<u>2,087,406</u>	<u>2,249,730</u>	<u>7.8%</u>

CITY OF YOUNGSVILLE, LOUISIANA  
GENERAL FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1-6/30	2024 ESTIMATED	2025 BUDGET	
Expenses: (Continued)							
Streets and Drainage							
Salaries and Wages	381,399	343,127	173,373	79,554	252,927	333,293	31.8%
Salaries and Wages OT	-	64,336	11,081	4,132	15,213	15,000	(1.4)%
Payroll Taxes SS	28,081	25,263	11,412	5,094	16,507	20,596	24.8%
Payroll Taxes MC	-	5,908	2,620	1,159	3,779	4,817	27.5%
Payroll Taxes SUTA	-	81	490	35	526	614	16.8%
Pension ER	17,785	19,680	10,695	4,369	15,064	16,974	12.7%
Group Insurance	45,536	57,045	22,446	7,925	30,370	53,092	74.8%
Auto Expense	3,884	4,000	21,466	1,198	22,664	35,000	54.4%
Gas Diesel Oil	131,332	135,163	78,912	13,273	92,185	96,000	4.1%
Computer Expense	15,559	-	-	-	-	1,000	-
Conference Fees	-	-	-	-	-	250	-
Contract Labor	23,464	8,600	7,993	1,979	9,972	7,344	(26.4)%
Contract Services	202,882	197,930	99,312	20,100	119,413	147,140	23.2%
Contract Services - computer	113,343	90,450	14,205	1,281	15,486	15,000	(3.1)%
Lodging/Mileage/Meals Expense	-	-	45	-	45	500	1011.1%
Credit Card Fees	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-
Dues & Subscriptions	150	155	410	-	410	410	0.0%
Equipment & Tools Rental	290,201	294,119	171,855	42,728	214,582	88,852	(58.6)%
Engineering Fees	83,794	70,488	-	3,433	3,433	90,000	2521.6%
Insurance	60,605	44,036	430	44,000	44,430	56,324	26.8%
Janitorial	-	-	4,375	1,575	5,950	8,400	41.2%
Repairs & Maintenance	473,563	500,000	72,174	65,691	137,865	130,000	(5.7)%
Repairs & Maintenance Roads & Streets	93,975	80,000	354,548	52,471	407,019	230,500	(43.4)%
Miscellaneous	5,279	6,772	2,779	-	2,779	3,000	7.9%
Disaster Expense	-	100,000	-	-	-	100,000	-
Office Expense	17,319	18,792	13,180	1,199	14,380	14,000	(2.6)%
Professional Fees	3,326	130,000	2,439	-	2,439	2,450	0.4%
Accounting Fees	-	-	-	-	-	-	-
Legal Fees	6,270	6,708	3,013	-	3,013	4,000	32.8%
Rent Expense	-	-	-	-	-	800	-
Radio Rental	4,965	8,000	3,110	20	3,130	2,500	(20.1)%
Property Tax	-	-	6,417	2,754	9,171	9,200	0.3%
Street Lighting	156,357	161,047	33,021	9,372	42,393	43,560	2.8%
Supplies	62,486	60,000	47,994	14,260	62,254	60,000	(3.6)%
Chemicals	-	-	-	2,388	2,388	3,000	-
Sign and supplies	-	-	14,883	8,174	23,057	20,000	(13.3)%
Telephone/Internet Expense	6,716	7,844	2,167	107	2,274	2,400	5.5%
Utilities	8,706	9,681	104,766	49,055	153,821	133,800	(13.0)%
Testing/Screening Employee	326	-	620	-	620	600	(3.3)%
Testing/Screening Non-Employee	-	-	-	-	-	-	-
Training	1,054	-	175	-	175	1,000	471.4%
Uniform Expense	13,953	14,447	5,468	991	6,459	15,000	132.2%
Lease	-	-	-	249	249	123,278	49367.4%
Total Streets and Drainage	<u>2,252,311</u>	<u>2,463,670</u>	<u>1,297,878</u>	<u>438,566</u>	<u>1,736,443</u>	<u>1,889,696</u>	<u>8.8%</u>

CITY OF YOUNGSVILLE, LOUISIANA  
GENERAL FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1-6/30	2024 ESTIMATED	2025 BUDGET	
<b>Debt Service:</b>							
<b>Principal:</b>							
Principal - L.P.S.B	18,369	18,369	15,308	3,061	18,369	18,369	0.0%
Principal - 2022 Fire Ladder Truck	49,775	-	62,300	-	62,300	65,302	4.8%
<b>Interest:</b>							
Interest Expense - 2022 Fire Ladder Truck	<u>20,672</u>	<u>-</u>	<u>63,926</u>	<u>-</u>	<u>63,926</u>	<u>60,923</u>	<b>(4.7)%</b>
Total Debt Service	<u>88,815</u>	<u>18,369</u>	<u>141,533</u>	<u>3,061</u>	<u>144,595</u>	<u>144,595</u>	0.0%
<b>Capital Outlay:</b>							
<b>General Government:</b>							
Capital Outlay - Land	-	-	12,500	250	12,750	-	<b>(100.0)%</b>
Capital Outlay - Buildings	15,970	75,000	109,550	-	109,550	-	<b>(100.0)%</b>
Capital Outlay - Infrastructure	-	-	-	-	-	-	-
Capital Outlay - Furn, Fix & Equipment	-	-	-	-	-	-	-
Capital Outlay - Automobiles	-	-	-	-	-	-	-
<b>Public safety:</b>							
Capital Outlay - Land	-	-	-	-	-	-	-
Capital Outlay - Buildings	-	-	-	-	-	-	-
Capital Outlay - Infrastructure	-	-	-	-	-	-	-
Capital Outlay - Furn, Fix & Equipment	620,763	-	-	-	-	-	-
Capital Outlay - Automobiles	-	257,514	-	-	-	-	-
<b>Streets and Drainage:</b>							
Capital Outlay - Land	106,524	-	-	-	-	-	-
Capital Outlay - Buildings	15,183	-	-	-	-	-	-
Capital Outlay - Infrastructure	2,386,040	-	270,919	-	270,919	68,480	<b>(74.7)%</b>
Capital Outlay - Furn, Fix & Equipment	128,987	155,606	49,114	-	49,114	98,351	<b>100.2%</b>
Capital Outlay - Automobiles	19,825	5,965	4,945	-	4,945	-	<b>(100.0)%</b>
Total Capital Outlay	<u>3,293,291</u>	<u>494,085</u>	<u>447,028</u>	<u>250</u>	<u>447,278</u>	<u>166,831</u>	<b>(62.7)%</b>
Total Expenditures	<u>\$ 10,135,326</u>	<u>\$ 7,538,855</u>	<u>\$ 5,101,545</u>	<u>\$ 1,819,914</u>	<u>\$ 6,921,459</u>	<u>\$ 6,840,038</u>	<b>(1.2)%</b>

CITY OF YOUNGSVILLE, LOUISIANA  
1968 1% SALES TAX FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
1% Sales Tax Revenue	\$ 4,693,037	\$ 4,463,117	\$ 3,938,709	\$ 800,906	\$ 4,739,615	\$ 4,739,615	(0.0)%
State Grant Revenue	-	-	-	-	-	-	-
Miscellaneous Income	-	3,000	-	-	-	-	-
Interest Income	8,528	-	9,015	3,096	12,110	9,000	(25.7)%
<b>Total Revenues</b>	<u>4,701,565</u>	<u>4,466,117</u>	<u>3,947,724</u>	<u>804,002</u>	<u>4,751,725</u>	<u>4,748,615</u>	<u>(0.1)%</u>
<b>Expenditures:</b>							
General Government	36,181	34,616	32,108	8,074	40,182	38,115	(5.1)%
Debt Service	36,738	34,734	30,615	9,186	39,801	36,744	(7.7)%
<b>Total Expenditures</b>	<u>72,919</u>	<u>69,350</u>	<u>62,723</u>	<u>17,260</u>	<u>79,983</u>	<u>74,859</u>	<u>(6.4)%</u>
Excess (Deficiency) Revenues/Expenditures	<u>4,628,645</u>	<u>4,396,766</u>	<u>3,885,000</u>	<u>786,742</u>	<u>4,671,743</u>	<u>4,673,756</u>	<u>0.0%</u>
<b>Other Financing Sources(Uses):</b>							
Transfer from Fund 30 Debt Service	-	6,425,000	-	-	-	-	-
Transfer from Fund 40 Capital Projects	-	-	-	500,000	500,000	-	(100.0)%
Transfer to Fund 10 General	2,925,910	2,145,000	-	1,736,443	1,736,443	2,000,000	15.2%
Transfer to Fund 21 1999 Sales Tax	191,506	-	-	-	-	-	-
Transfer to Fund 22 1981 Sales Tax	191,506	-	-	-	-	-	-
Transfer to Fund 30 Debt Service	2,220,460	413,228	1,837,647	612,549	2,450,196	2,455,611	0.2%
Transfer to Fund 40 Capital Projects	169,714	645,000	-	-	-	-	-
Transfer to Fund 70 Utility	-	6,771,249	-	-	-	101,604	-
<b>Total Other Financing Sources(Uses)</b>	<u>(5,699,095)</u>	<u>(3,549,476)</u>	<u>(2,096,594)</u>	<u>(1,590,045)</u>	<u>(3,686,639)</u>	<u>(4,557,215)</u>	<u>23.6%</u>
Net change in fund balance	(1,070,450)	847,290	1,788,406	(803,303)	985,104	116,541	(88.2)%
Fund Balance, Beginning	<u>2,542,151</u>	<u>1,471,701</u>			<u>1,471,701</u>	<u>2,456,805</u>	<u>66.9%</u>
Fund Balance, Ending	<u>\$ 1,471,701</u>	<u>\$ 2,318,992</u>			<u>\$ 2,456,805</u>	<u>\$ 2,573,346</u>	<u>4.7%</u>
<b>General government:</b>							
Professional Fees	-	-	600	-	600	600	0.0%
Accounting Fees	11,610	11,430	11,190	-	11,190	11,190	0.0%
Legal Fees	-	-	625	-	625	625	0.0%
Sales Tax Collection Expense	24,571	23,186	19,693	8,074	27,767	25,700	(7.4)%
<b>Total General Government</b>	<u>36,181</u>	<u>34,616</u>	<u>32,108</u>	<u>8,074</u>	<u>40,182</u>	<u>38,115</u>	<u>(5.1)%</u>
<b>Debt Service:</b>							
Principal - L.P.S.B	<u>36,738</u>	<u>34,734</u>	<u>30,615</u>	<u>9,186</u>	<u>39,801</u>	<u>36,744</u>	<u>(7.7)%</u>
<b>Total Debt Service</b>	<u>36,738</u>	<u>34,734</u>	<u>30,615</u>	<u>9,186</u>	<u>39,801</u>	<u>36,744</u>	<u>(7.7)%</u>
<b>Total Expenditures</b>	<u>\$ 72,919</u>	<u>\$ 69,350</u>	<u>\$ 62,723</u>	<u>\$ 17,260</u>	<u>\$ 79,983</u>	<u>\$ 74,859</u>	<u>(6.4)%</u>

CITY OF YOUNGSVILLE, LOUISIANA  
 1999 1/2% SALES TAX FUND BUDGET  
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
1/2% Sales Tax Revenue	\$ 2,346,519	\$ 2,412,275	\$ 1,968,963	\$ 400,844	\$ 2,369,807	\$ 2,369,808	0.0%
Miscellaneous Income	-	4,500	-	-	-	-	-
Interest Income	<u>6,022</u>	<u>-</u>	<u>7,498</u>	<u>1,291</u>	<u>8,788</u>	<u>5,000</u>	<b>(43.1)%</b>
<b>Total Revenues</b>	<u>2,352,540</u>	<u>2,416,775</u>	<u>1,976,460</u>	<u>402,135</u>	<u>2,378,596</u>	<u>2,374,808</u>	<b>(0.2)%</b>
<b>Expenditures:</b>							
General Government	23,932	23,023	21,037	3,036	24,072	24,390	1.3%
Debt Service	<u>18,369</u>	<u>8,684</u>	<u>15,308</u>	<u>3,062</u>	<u>18,369</u>	<u>18,372</u>	0.0%
<b>Total Expenditures</b>	<u>42,301</u>	<u>31,707</u>	<u>36,344</u>	<u>6,098</u>	<u>42,442</u>	<u>42,762</u>	0.8%
Excess (Deficiency) Revenues/Expenditures	<u>2,310,240</u>	<u>2,385,069</u>	<u>1,940,116</u>	<u>396,038</u>	<u>2,336,154</u>	<u>2,332,046</u>	<b>(0.2)%</b>
<b>Other Financing Sources(Uses):</b>							
Transfer from Fund 20 1968 Sales Tax	191,506	-	-	-	-	-	-
Transfer from Fund 30 Debt Service	-	6,355,000	-	-	-	-	-
Transfer from Fund 40 Capital Projects	-	500,000	-	-	-	-	-
Transfer to Fund 10 General	(45,000)	-	-	-	-	-	-
Transfer to Fund 30 Debt Service	81,449	559,201	182,844	60,948	243,792	674,566	176.7%
Transfer to Fund 70 Utility	<u>3,049,043</u>	<u>8,264,204</u>	<u>282,379</u>	<u>111,316</u>	<u>393,695</u>	<u>1,775,552</u>	351.0%
<b>Total Other Financing Sources(Uses)</b>	<u>(2,893,987)</u>	<u>(1,968,405)</u>	<u>(465,223)</u>	<u>(172,264)</u>	<u>(637,487)</u>	<u>(2,450,119)</u>	284.3%
Net change in fund balance	(583,747)	416,664	1,474,893	223,773	1,698,667	(118,073)	<b>(107.0)%</b>
Fund Balance, Beginning	<u>1,385,740</u>	<u>180,531</u>			<u>801,993</u>	<u>2,500,660</u>	211.8%
Fund Balance, Ending	<u>\$ 801,993</u>	<u>\$ 597,195</u>			<u>\$ 2,500,660</u>	<u>\$ 2,382,587</u>	<b>(4.7)%</b>
<b>General government:</b>							
Bank Charges	36	-	-	-	-	-	-
Accounting Fees	11,610	11,430	11,190	-	11,190	11,190	0.0%
Sales Tax Collection Expense	<u>12,286</u>	<u>11,593</u>	<u>9,847</u>	<u>3,036</u>	<u>12,882</u>	<u>13,200</u>	2.5%
<b>Total General Government</b>	<u>23,932</u>	<u>23,023</u>	<u>21,037</u>	<u>3,036</u>	<u>24,072</u>	<u>24,390</u>	1.3%
<b>Debt Service:</b>							
Principal - L.P.S.B	<u>18,369</u>	<u>8,684</u>	<u>15,308</u>	<u>3,062</u>	<u>18,369</u>	<u>18,372</u>	0.0%
<b>Total Debt Service</b>	<u>18,369</u>	<u>8,684</u>	<u>15,308</u>	<u>3,062</u>	<u>18,369</u>	<u>18,372</u>	0.0%
<b>Total Expenditures</b>	<u>\$ 42,301</u>	<u>\$ 31,707</u>	<u>\$ 36,344</u>	<u>\$ 6,098</u>	<u>\$ 42,442</u>	<u>\$ 42,762</u>	0.8%

CITY OF YOUNGSVILLE, LOUISIANA  
1981 1/2% SALES TAX FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
1/2% Sales Tax Revenue	\$ 2,346,519	\$ 2,412,275	\$ 1,968,963	\$ 400,845	\$ 2,369,808	\$ 2,369,808	0.0%
Federal Grant Revenue	-	-	-	-	-	-	-
State Grant Revenue	-	-	-	36,000	36,000	-	(100.0)%
Local Grant	315,707	367,950	223,870	94,246	318,116	350,350	10.1%
LACE Fines and Court Cost	1,209,687	1,108,241	794,015	168,633	962,648	950,000	(1.3)%
Miscellaneous Income	1	-	4,149	-	4,149	-	(100.0)%
Donations	15,529	-	429	-	429	-	(100.0)%
Insurance Proceeds	7,156	-	11,051	5,494	16,545	-	(100.0)%
Accident Reports	4,329	-	7,202	-	7,202	6,000	(16.7)%
State Supplemental Payments	193,251	273,600	-	266,400	266,400	266,400	0.0%
Interest Income	4,776	2,416	5,378	798	6,176	5,000	(19.0)%
Total Revenues	<u>4,096,956</u>	<u>4,164,482</u>	<u>3,015,058</u>	<u>972,415</u>	<u>3,987,473</u>	<u>3,947,558</u>	(1.0)%
<b>Expenditures:</b>							
General Government	12,286	11,632	9,847	3,036	12,882	12,286	(4.6)%
Police	4,538,303	5,337,553	3,287,799	1,471,023	4,758,822	4,975,856	4.6%
Capital outlay	159,925	269,897	498,191	48,516	546,708	478,770	(12.4)%
Debt Service	22,227	79,800	15,308	4,593	19,900	18,372	(7.7)%
Total Expenditures	<u>4,732,740</u>	<u>5,698,882</u>	<u>3,811,145</u>	<u>1,527,168</u>	<u>5,338,312</u>	<u>5,485,284</u>	2.8%
Excess (Deficiency) Revenues/Expenditures	<u>(635,784)</u>	<u>(1,534,400)</u>	<u>(796,087)</u>	<u>(554,753)</u>	<u>(1,350,840)</u>	<u>(1,537,726)</u>	13.8%
<b>Other Financing Sources:</b>							
Realized Gain(Loss) on Sale of Asset	37,596	-	17,175	-	17,175	-	(100.0)%
Transfer from Fund 10 General	637,101	1,896,180	600,000	915,000	1,515,000	1,780,000	17.5%
Transfer from Fund 20 1968 Sales Tax	191,506	-	-	-	-	-	-
Transfer to Fund 10 General	65,772	-	-	-	-	-	-
Transfer to Fund 30 Debt Service	171,417	178,273	128,502	42,750	171,252	170,767	(0.3)%
Transfer to Fund 45 Municipal Complex	4,748	-	-	-	-	-	-
Total Other Financing Sources(Uses)	<u>624,266</u>	<u>1,717,906</u>	<u>488,673</u>	<u>872,250</u>	<u>1,360,923</u>	<u>1,609,233</u>	18.2%
Net change in fund balance	(11,518)	183,507	(307,414)	317,497	10,083	71,508	609.2%
Fund Balance, Beginning	<u>84,996</u>	<u>57,425</u>			<u>73,478</u>	<u>83,561</u>	13.7%
Fund Balance, Ending	<u>\$ 73,478</u>	<u>\$ 240,932</u>			<u>\$ 83,561</u>	<u>155,069</u>	86%

CITY OF YOUNGSVILLE, LOUISIANA  
1981 1/2% SALES TAX FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Expenditures:</b>							
<b>General Government:</b>							
Sales Tax Collection Expense	12,286	11,632	9,847	3,036	12,882	12,286	(4.6)%
Total General Government	<u>12,286</u>	<u>11,632</u>	<u>9,847</u>	<u>3,036</u>	<u>12,882</u>	<u>12,286</u>	<u>(4.6)%</u>
<b>Police:</b>							
Salaries and Wages	1,868,480	1,695,707	1,099,289	412,662	1,511,951	1,662,610	10.0%
Salaries and Wages OT	-	110,111	82,728	19,087	101,816	105,000	3.1%
State Supplemental Pay	194,401	273,600	554	266,400	266,954	266,400	(0.2)%
Payroll Taxes SS	162,565	124,906	91,842	31,871	123,713	103,082	(16.7)%
Payroll Taxes MC	-	29,212	21,203	8,660	29,863	24,108	(19.3)%
Payroll Taxes SUTA	-	529	3,033	55	3,088	2,321	(24.8)%
Pension ER	23,774	21,378	9,476	3,217	12,693	15,358	21.0%
Police Retirement	549,057	737,602	494,712	194,032	688,745	593,484	(13.8)%
Group Insurance	200,301	272,016	168,263	62,094	230,357	162,000	(29.7)%
Advertising	30,900	36,000	11,963	1,863	13,826	12,920	(6.5)%
Auto Expense	85,689	141,691	56,101	29,664	85,765	84,000	(2.1)%
Gas & Oil	146,788	144,000	113,636	29,631	143,267	135,000	(5.8)%
Auto Allowance	11,000	-	6,000	3,000	9,000	12,000	33.3%
Community Relations	2,350	2,350	490	-	490	550	12.2%
Computer Expense	22,592	22,300	17,153	3,278	20,431	20,000	(2.1)%
Conference Fees	2,115	2,145	1,535	-	1,535	1,600	4.2%
Contract Labor	14,370	-	10,505	(1,256)	9,249	5,000	(45.9)%
Contract Services	29,895	30,932	24,571	12,387	36,958	33,000	(10.7)%
Investigative Services & Labs	8,780	8,430	3,883	-	3,883	4,000	3.0%
Contract services - computer	95,068	99,425	57,540	15,199	72,739	72,000	(1.0)%
Lodging/Mileage/Meals Expense	9,180	9,180	7,217	439	7,655	8,300	8.4%
Credit Card Fees	(9,834)	35	(21,268)	13,809	(7,459)	-	(100.0)%
Bank Charges	141	150	94	-	94	150	60.2%
Dues & Subscriptions	2,197	868	9,053	65	9,118	9,800	7.5%
Police Equipment	97,309	102,850	20,391	5,140	25,531	25,000	(2.1)%
Radio Rental	39,001	39,001	3,600	-	3,600	4,000	11.1%
Insurance	42,609	43,070	10,000	100,000	110,000	261,287	137.5%
Janitorial expense	32,934	32,400	22,850	9,208	32,058	32,000	(0.2)%
Repairs & Maintenance	2,377	21,500	6,746	4,224	10,971	10,000	(8.8)%
Mardi Gras Expense	42,094	42,094	52,300	-	52,300	56,000	7.1%
Miscellaneous	4,741	567	840	-	840	1,000	19.0%
Office Expense	44,081	22,791	20,785	3,925	24,710	24,000	(2.9)%
Professional Fees	-	11,430	2,390	-	2,390	5,000	109.2%
Accounting Fees	11,610	11,465	11,190	-	11,190	11,190	0.0%
Legal Fees	46,879	37,836	39,206	-	39,206	42,000	7.1%
Rent Expense	-	-	1,033	-	1,033	1,000	(3.1)%
Police Supplies	6,534	7,080	9,302	-	9,302	10,000	7.5%
Telephone/Internet Expense	75,380	67,227	55,666	13,397	69,063	67,000	(3.0)%
Utilities	19,418	21,600	21,010	3,456	24,466	24,500	0.1%
Testing/Screening Employee	10,107	19,158	4,439	1,189	5,628	6,000	6.6%
Testing/Screening Non-Employee	-	-	963	-	963	1,000	3.8%
Training	3,059	3,150	3,680	1,351	5,031	5,000	(0.6)%
Uniform Expense	39,112	40,223	14,091	927	15,018	20,000	33.2%
Total Police General Expenditures	<u>3,967,158</u>	<u>4,286,010</u>	<u>2,570,053</u>	<u>1,248,975</u>	<u>3,819,028</u>	<u>3,938,660</u>	<u>3.1%</u>

CITY OF YOUNGSVILLE, LOUISIANA  
1981 1/2% SALES TAX FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>School Resource Officer:</b>							
SRO	10,004	317,610	226,527	99,382	325,909	379,095	16.3%
SRO OT	-	9,562	10,103	1,785	11,888	10,000	(15.9)%
Payroll Taxes SS	-	23,409	14,247	7,230	21,477	23,504	9.4%
Payroll Taxes MC	-	5,475	3,332	1,693	5,025	5,497	9.4%
Payroll Taxes SUTA	-	103	117	-	117	546	365.3%
Pension ER	-	-	1,579	1,191	2,771	3,392	22.4%
Group Insurance	-	-	-	287	287	-	(100.0)%
Insurance	-	-	-	-	-	59,723	-
Total SRO Expenditures	<u>10,004</u>	<u>356,159</u>	<u>255,905</u>	<u>111,569</u>	<u>367,474</u>	<u>481,757</u>	31.1%
<b>LACE:</b>							
LACE Salaries	185,549	191,738	126,695	38,078	164,772	156,000	(5.3)%
LACE Payroll Taxes SS	14,807	11,888	587	183	770	780	1.3%
LACE Payroll Taxes MC	-	2,780	121	43	164	168	2.4%
LACE Payroll Taxes SUTA	-	366	8	-	8	140	1747.4%
LACE Court Costs	317,252	313,595	211,947	36,443	248,390	252,000	1.5%
LACE Professional Fees	450	-	784	-	784	600	(23.5)%
LACE Legal Fees	39,690	36,705	28,148	10,335	38,483	37,200	(3.3)%
LACE Lease Expense	-	-	-	-	-	16,800	-
Total LACE Expenditures	<u>557,748</u>	<u>557,072</u>	<u>368,289</u>	<u>85,082</u>	<u>453,370</u>	<u>463,688</u>	2.3%
<b>Civil Service:</b>							
Civil Service Salaries	3,150	4,200	5,150	1,800	6,950	7,200	3.6%
Payroll Taxes SS	243	260	324	112	436	444	1.8%
Payroll Taxes MC	-	61	70	26	96	108	12.8%
Payroll Taxes SUTA	-	8	2	-	2	2	(16.7)%
Legal Fees	-	-	573	-	573	500	(12.7)%
Total Civil Service Expenditures	<u>3,393</u>	<u>4,530</u>	<u>6,119</u>	<u>1,938</u>	<u>8,057</u>	<u>8,254</u>	2.5%
<b>Police P&amp;R Security:</b>							
Salaries and Wages	-	99,836	69,784	17,396	87,180	57,300	(34.3)%
Salaries and Wages OT	-	20,382	7,168	4,420	11,588	6,000	(48.2)%
Payroll Taxes SS	-	8,346	6,068	1,344	7,412	3,553	(52.1)%
Payroll Taxes MC	-	1,952	1,419	301	1,720	831	(51.7)%
Payroll Taxes SUTA	-	29	31	-	31	68	121.4%
Pension ER	-	3,237	2,962	-	2,962	-	(100.0)%
Group Insurance	-	-	-	-	-	8,280	-
Insurance	-	-	-	-	-	7,465	-
Total Police P&R Security Expenditures	<u>-</u>	<u>133,782</u>	<u>87,434</u>	<u>23,460</u>	<u>110,893</u>	<u>83,497</u>	(24.7)%
Total Public Safety Expenditures	<u>4,538,303</u>	<u>5,337,553</u>	<u>3,290,586</u>	<u>1,471,023</u>	<u>4,758,822</u>	<u>4,975,856</u>	4.6%

CITY OF YOUNGSVILLE, LOUISIANA  
 1981 1/2% SALES TAX FUND BUDGET  
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Debt Service:</b>							
Principal - L.P.S.B	18,367	78,000	15,308	4,593	19,900	18,372	(7.7)%
Principal	3,848	-	-	-	-	-	-
Interest Expense	<u>11</u>	<u>1,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Debt Service	<u>22,227</u>	<u>79,800</u>	<u>15,308</u>	<u>4,593</u>	<u>19,900</u>	<u>18,372</u>	(7.7)%
<b>Capital Outlay:</b>							
Capital Outlay - Buildings & Improvements	-	-	25,272	-	25,272	-	(100.0)%
Capital Outlay - Auto & Truck	159,925	-	181,553	52,675	234,228	183,000	(21.9)%
Capital Outlay - Furn, Fix & Equipment	<u>-</u>	<u>269,897</u>	<u>291,366</u>	<u>(4,159)</u>	<u>287,207</u>	<u>295,770</u>	3.0%
Total Capital Outlay	<u>159,925</u>	<u>269,897</u>	<u>498,191</u>	<u>48,516</u>	<u>546,708</u>	<u>478,770</u>	(12.4)%
 Total Expenditures	 <u>\$ 4,732,977</u>	 <u>\$ 5,698,882</u>	 <u>\$ 3,813,931</u>	 <u>\$ 1,527,168</u>	 <u>\$ 5,338,312</u>	 <u>\$ 5,485,284</u>	 2.8%

CITY OF YOUNGSVILLE, LOUISIANA  
2012 1% SALES TAX FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
1% Sales Tax Revenue	\$ 4,693,038	\$ 4,473,473	\$ 3,941,933	\$ 797,682	\$ 4,739,615	\$ 4,739,615	0.0%
Interest Income	51,760	30,000	54,872	4,717	59,589	55,000	(7.7)%
<b>Total Revenues</b>	<u>4,744,798</u>	<u>4,503,473</u>	<u>3,996,805</u>	<u>802,399</u>	<u>4,799,204</u>	<u>4,794,615</u>	<b>(0.1)%</b>
<b>Expenditures:</b>							
General Government	40,867	36,240	33,505	9,071	42,576	40,905	(3.9)%
Debt Service	362,427	1,592	1,735	560	2,295	1,680	(26.8)%
<b>Total Expenditures</b>	<u>403,294</u>	<u>37,832</u>	<u>35,240</u>	<u>9,632</u>	<u>44,872</u>	<u>42,585</u>	<b>(5.1)%</b>
Excess (Deficiency) Revenues/Expenditures	<u>4,341,504</u>	<u>4,465,641</u>	<u>3,961,565</u>	<u>792,768</u>	<u>4,754,333</u>	<u>4,752,030</u>	<b>(0.0)%</b>
<b>Other Financing Sources(Uses):</b>							
Proceeds from Issuance of Debt	14,000,000	-	-	-	-	-	-
Premium on Issuance of Debt	630,430	-	-	-	-	-	-
Transfer from Fund 40 Capital Projects	-	1,000,000	1,000,000	-	1,000,000	-	(100.0)%
Transfer to Fund 30 Debt Service	1,718,923	2,400,000	1,747,346	596,961	2,344,307	2,372,169	1.2%
Transfer to Fund 90 Sports Complex	-	-	-	1,133,479	1,133,479	2,085,270	84.0%
Transfer to Fund 90 Sports Complex Oper.	3,339,622	16,432,960	292,127	495,604	787,731	980,000	24.4%
<b>Total Other Financing Sources(Uses)</b>	<u>9,571,885</u>	<u>(17,832,960)</u>	<u>(1,039,473)</u>	<u>(2,226,044)</u>	<u>(3,265,517)</u>	<u>(5,437,439)</u>	<b>66.5%</b>
Net change in fund balance	13,913,389	(13,367,319)	2,922,092	(1,433,276)	1,488,816	(685,409)	(146.0)%
Fund Balance, Beginning	<u>1,796,922</u>	<u>15,710,311</u>			<u>15,710,311</u>	<u>17,199,127</u>	<b>9.5%</b>
Fund Balance, Ending	<u>\$ 15,710,311</u>	<u>\$ 2,342,992</u>			<u>\$ 17,199,127</u>	<u>\$ 16,513,719</u>	<b>(4.0)%</b>
<b>General government:</b>							
Bank Charges	40	-	-	-	-	-	-
Professional Fees	3,000	1,500	400	3,000	3,400	3,500	3.0%
Accounting Fees	13,265	11,560	12,780	-	12,780	12,780	0.0%
Legal Fees	-	-	625	-	625	625	0.0%
Sales Tax Collection Expense	24,562	23,180	19,700	6,071	25,772	24,000	(6.9)%
<b>Total General Government</b>	<u>40,867</u>	<u>36,240</u>	<u>33,505</u>	<u>9,071</u>	<u>42,576</u>	<u>40,905</u>	<b>(3.9)%</b>
<b>Debt Service:</b>							
Principal - L.P.S.B	1,683	1,592	1,403	560	1,963	1,680	(14.4)%
Cost of Issuance	360,744	-	332	-	332	-	(100.0)%
<b>Total Debt Service</b>	<u>362,427</u>	<u>1,592</u>	<u>1,735</u>	<u>560</u>	<u>2,295</u>	<u>1,680</u>	<b>(26.8)%</b>
<b>Total Expenditures</b>	<u>\$ 403,294</u>	<u>\$ 37,832</u>	<u>\$ 35,240</u>	<u>\$ 9,632</u>	<u>\$ 44,872</u>	<u>\$ 42,585</u>	<b>(5.1)%</b>

CITY OF YOUNGSVILLE, LOUISINANA  
DEBT SERVICE FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
Miscellaneous Income	\$ -	\$ -	\$ 85	\$ -	\$ 85	\$ -	(100.0)%
Interest Income	25,431	36,097	48,333	4,435	52,768	40,000	(24.2)%
<b>Total Revenues</b>	<u>25,431</u>	<u>36,097</u>	<u>48,418</u>	<u>4,435</u>	<u>52,853</u>	<u>40,000</u>	<u>(24.3)%</u>
<b>Expenditures:</b>							
General Government	2,450	5,614	1,850	-	1,850	1,850	(0.0)%
Debt Service	4,445,705	5,349,948	2,669,787	3,273,298	5,943,085	6,727,545	13.2%
Principal	3,097,000	3,240,000	1,640,000	2,154,000	3,794,000	4,410,000	16.2%
Interest	1,348,705	2,109,948	1,020,743	1,119,298	2,140,041	2,317,545	8.3%
Cost of Issuance	-	-	9,044	-	9,044	-	
<b>Total Expenditures</b>	<u>4,448,155</u>	<u>5,355,562</u>	<u>2,671,637</u>	<u>3,273,298</u>	<u>5,944,935</u>	<u>6,729,395</u>	<u>13.2%</u>
<b>Excess (Deficiency) Revenues/Expenditures</b>	<u>(4,422,723)</u>	<u>(5,319,465)</u>	<u>(2,623,219)</u>	<u>(3,268,863)</u>	<u>(5,892,082)</u>	<u>(6,689,395)</u>	<u>13.5%</u>
<b>Other Financing Sources:</b>							
Proceeds from Issuance of Debt	797,537	12,780,000	2,609,536	82,005	2,691,541	8,085,300	200.4%
Unrealized Gain(Loss) on Investment	16,043	-	-	-	-	-	-
Transfer from Fund 10 General	344,333	3,800,000	256,940	85,500	342,440	341,533	(0.3)%
Transfer from Fund 20 1968 Sales Tax	2,220,460	413,228	1,837,647	612,549	2,450,196	2,455,611	0.2%
Transfer from Fund 21 1999 Sales Tax	81,449	559,201	182,844	60,948	243,792	674,566	176.7%
Transfer from Fund 22 1981 Sales Tax	171,417	178,273	128,502	42,750	171,252	170,767	(0.3)%
Transfer from Fund 23 Rec Facility Sales Tax	1,718,923	2,400,000	1,747,346	596,961	2,344,307	2,372,169	1.2%
Transfer from Fund 70 Utility	-	-	-	746,454	746,454	717,899	(3.8)%
Transfer to Fund 10 General	-	-	-	-	-	-	-
Transfer to Fund 20 1968 Sales Tax	-	6,425,000	-	-	-	-	-
Transfer to Fund 21 1999 Sales Tax	-	6,355,000	-	-	-	-	-
Transfer to Fund 40 Capital Projects	-	5,139,543	-	-	-	-	-
Transfer to Fund 45 Municipal Complex	-	-	-	-	-	-	-
Transfer to Fund 70 Utility	-	-	2,609,536	82,005	2,691,541	8,085,000	200.4%
<b>Total Other Financing Sources(Uses)</b>	<u>5,350,162</u>	<u>2,211,159</u>	<u>4,153,279</u>	<u>2,145,162</u>	<u>6,298,441</u>	<u>6,732,844</u>	<u>6.9%</u>
<b>Net change in fund balance</b>	927,439	(3,108,306)	1,530,060	(1,123,701)	406,359	43,450	(89.3)%
<b>Fund Balance, Beginning</b>	<u>3,659,403</u>	<u>4,586,842</u>			<u>4,586,842</u>	<u>4,993,201</u>	<u>8.9%</u>
<b>Fund Balance, Ending</b>	<u>\$ 4,586,842</u>	<u>\$ 1,478,536</u>			<u>\$ 4,993,201</u>	<u>\$ 5,036,650</u>	<u>0.9%</u>

CITY OF YOUNGSVILLE, LOUISIANA  
DEBT SERVICE FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Expenditures:</b>							
<b>General Government:</b>							
Professional Fees	2,450	5,614	1,850	-	1,850	1,850	(0.0)%
Total General Government	<u>2,450</u>	<u>5,614</u>	<u>1,850</u>	<u>-</u>	<u>1,850</u>	<u>1,850</u>	<u>(0.0)%</u>
<b>Debt Service:</b>							
<b>Principal:</b>							
2013 CH \$848K Sales Tax Refunding Bond - Principal	87,000	-	-	-	-	-	-
2014 HW \$3.5M Sales Tax Bond - Principal	315,000	320,000	-	320,000	320,000	325,000	1.6%
2011 LCDA Revenue - Principal	-	-	-	-	-	-	-
2016 HW \$3.565M Sales Tax Refun Bond - Principal	325,000	335,000	-	335,000	335,000	345,000	3.0%
2017 CH \$2.24M S.T. Bond - Principal #3016	215,000	220,000	-	200,000	200,000	225,000	12.5%
2018 RG \$7M Municipal Complex - Principal	265,000	275,000	275,000	-	275,000	285,000	3.6%
2021 RG \$10M Sales Tax Rev/Refund Bond - Principal	365,000	375,000	-	375,000	375,000	395,000	5.3%
2022 RG \$9M Sales Tax Revenue Bond - Principal	135,000	295,000	-	295,000	295,000	310,000	5.1%
2017 \$575K S.T. Excess Revenue Bond - Principal	55,000	55,000	-	55,000	55,000	55,000	0.0%
2022 \$8.5M LDH Water Revenue Bond - Principal	-	-	-	53,000	53,000	215,000	305.7%
2010 \$4.429M LDEQ Sewer Revenue Bond - Principal	-	-	-	226,000	226,000	229,000	1.3%
2019 \$13.2M LDEQ Sewer Sales Tax Bond - Principal	-	-	-	295,000	295,000	626,000	112.2%
2013 RG \$9.5M Rec Fac S.T. Rev Bond - Principal	880,000	425,000	425,000	-	425,000	435,000	2.4%
2017 FH \$7.64M Rec Fac S.T. Rev Ref Bond - Prin	-	475,000	475,000	-	475,000	490,000	3.2%
2021 INVSTR \$5M Rec Fac S.T. Rev Bond - Principal	455,000	465,000	465,000	-	465,000	475,000	2.2%
2023 \$14M Rec Fac S.T. Revenue Bond - Principal	-	-	-	-	-	-	-
Total Principal	<u>3,097,000</u>	<u>3,240,000</u>	<u>1,640,000</u>	<u>2,154,000</u>	<u>3,794,000</u>	<u>4,410,000</u>	<u>16.2%</u>
<b>Interest:</b>							
2013 Sales Tax Refunding Bonds Interest Expense	1,851	-	-	-	-	-	-
2014 \$3.5M Sales Tax Bond - Interest	30,969	23,377	11,689	11,689	23,377	15,665	(33.0)%
2011 LCDA Revenue - Interest	-	-	-	-	-	-	-
2016 \$3.565M Sales Tax Refunding Bond - Interest	54,648	47,969	23,984	23,984	47,969	40,850	(14.8)%
2017 CH \$2.24M S.T. Bond - Interest #3016	80,750	50,915	-	25,458	25,458	45,915	80.4%
2018 RG \$7M Municipal Complex - Interest	244,300	233,500	119,500	114,000	233,500	222,300	(4.8)%
2021 \$10M Sales Tax Rev/Refund Bond - Interest	389,200	378,250	189,125	189,125	378,250	363,250	(4.0)%
2022 \$9M Sales Tax Revenue Bond - Interest	156,059	404,681	202,341	202,341	404,681	389,931	(3.6)%
2017 \$575K Excess Revenue Bond - Interest	7,755	6,463	3,231	3,231	6,463	5,170	(20.0)%
2022 \$8.5M LDH Water Revenue Bond - Interest	-	-	-	43,233	43,233	198,083	358.2%
2010 \$4.429M LDEQ Sewer Revenue Bond - Interest	-	-	-	17,794	17,794	15,647	(12.1)%
2019 \$13.2M LDEQ Sewer Sales Tax Bond - Interest	-	-	-	51,257	51,257	48,566	(5.2)%
2013 \$9.5M Rec Fac S.T. Revenue Bond - Interest	312,214	171,506	88,675	82,831	171,506	159,138	(7.2)%
2017 \$7.64M Rec Fac S.T. Rev/Ref Bond - Interest	-	118,908	62,174	-	62,174	107,859	73.5%
2021 INVSTR \$5M Rec Fac S.T. Rev Bond - Interest	70,960	64,256	33,860	30,396	64,256	57,253	(10.9)%
2023 \$14M Rec Fac S.T. Revenue Bond - Interest	-	610,123	286,164	323,959	610,123	647,919	6.2%
Total Interest	<u>1,348,705</u>	<u>2,109,948</u>	<u>1,020,743</u>	<u>1,119,298</u>	<u>2,140,041</u>	<u>2,317,545</u>	<u>8.3%</u>
Cost of Issuance	-	-	9,044	-	9,044	-	(100.0)%
Total Debt Service	<u>4,445,705</u>	<u>5,349,948</u>	<u>2,669,787</u>	<u>3,273,298</u>	<u>5,943,085</u>	<u>6,727,545</u>	<u>13.2%</u>
Total Expenditures	<u>\$ 4,448,155</u>	<u>\$ 5,355,562</u>	<u>\$ 2,671,637</u>	<u>\$ 3,273,298</u>	<u>\$ 5,944,935</u>	<u>\$ 6,729,395</u>	<u>13.2%</u>

CITY OF YOUNGSVILLE, LOUISIANA  
CAPITAL PROJECTS FUND - ROAD IMPROVEMENTS  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
<b>Intergovernmental:</b>							
Federal Grant Revenue	\$ 5,128,140	\$ 12,678,172	\$ 3,750,865	\$ 647,231	\$ 4,398,096	\$ 2,006,877	(54.4)%
Federal Grant Revenue - GOSHEP	5,128,140	8,560,000	3,729,549	647,231	4,376,780	-	(100.0)%
Federal Grant Revenue - Highway	-	4,118,172	21,316	-	21,316	2,006,877	9314.8%
State Grant Revenue	-	22,820,000	1,500,000	-	1,500,000	14,212,820	847.5%
State Grant Revenue - Capital Outlay	-	18,320,000	-	-	-	12,768,759	-
State Grant Revenue - DOTD	-	3,000,000	-	-	-	750,000	-
State Grant Revenue - LCG	-	-	-	-	-	94,062	-
State Grant Revenue - State Direct Appro	-	1,500,000	1,500,000	-	1,500,000	600,000	(60.0)%
Interest Income	28,622	-	2,236	162	2,398	-	(100.0)%
Total Revenues	<u>5,156,762</u>	<u>35,498,172</u>	<u>5,253,101</u>	<u>647,393</u>	<u>5,900,494</u>	<u>16,219,697</u>	174.9%
<b>Expenditures:</b>							
General Government	4,050	-	1,500	2,500	4,000	4,000	0.0%
Capital Outlay	10,780,777	42,236,662	5,233,882	647,231	5,881,113	20,299,216	245.2%
Debt Service	248,119	140,000	-	-	-	-	-
Total Expenditures	<u>11,032,946</u>	<u>42,376,662</u>	<u>5,235,382</u>	<u>649,731</u>	<u>5,885,113</u>	<u>20,303,216</u>	245.0%
Excess (Deficiency) Revenues/Expenditures	<u>(5,876,184)</u>	<u>(5,924,543)</u>	<u>17,719</u>	<u>(2,338)</u>	<u>15,381</u>	<u>(4,083,519)</u>	(26649)%
<b>Other Financing Sources:</b>							
Proceeds from Issuance of Debt	8,202,463	-	-	-	-	-	-
Premium of Issuance	155,696	-	-	-	-	-	-
Investment Fees	5,711	-	-	-	-	-	-
Unrealized Gain(Loss) on Investment	45,397	-	-	-	-	-	-
Transfer from Fund 10 General	5,897,679	-	-	569,638	569,638	-	(100.0)%
Transfer from Fund 20 1968 Sales Tax	169,714	645,000	-	-	-	-	-
Transfer from Fund 30 Debt Service	-	5,139,543	-	-	-	-	-
Transfer to Fund 10 General	3,841,632	3,640,504	-	-	-	-	-
Transfer to Fund 20 1968 Sales Tax	-	-	-	500,000	500,000	-	(100.0)%
Transfer to Fund 21 1999 Sales Tax	-	500,000	500,000	(500,000)	-	-	-
Transfer to Fund 23 Rec Facility Sales Tax	-	1,000,000	1,000,000	-	1,000,000	-	(100.0)%
Transfer to Fund 45 Municipal Complex	31,896	-	-	-	-	-	-
Transfer to Fund 70 Utility	-	-	-	-	-	433,700	-
Transfer to Fund 90 Sports Complex	175	-	-	-	-	-	-
Total Other Financing Sources(Uses)	<u>10,602,957</u>	<u>644,039</u>	<u>(1,500,000)</u>	<u>569,638</u>	<u>(930,362)</u>	<u>(433,700)</u>	(53.4)%
Net change in fund balance	4,726,773	(5,280,504)	(1,482,281)	567,300	(914,981)	(4,517,219)	393.7%
Fund Balance, Beginning	<u>708,359</u>	<u>5,435,132</u>			<u>5,435,132</u>	<u>4,520,151</u>	(16.8)%
Fund Balance, Ending	<u>\$ 5,435,132</u>	<u>\$ 154,628</u>			<u>\$ 4,520,151</u>	<u>\$ 2,932</u>	(99.9)%

CITY OF YOUNGSVILLE, LOUISIANA  
 CAPITAL PROJECTS FUND - ROAD IMPROVEMENTS  
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Expenditures:</b>							
<b>General Government:</b>							
Bank Charges	50	-	-	-	-	-	-
Professional Fees	4,000	-	1,500	2,500	4,000	4,000	0.0%
Legal Fees	-	-	-	-	-	-	-
<b>Total General Government</b>	<u>4,050</u>	<u>-</u>	<u>1,500</u>	<u>2,500</u>	<u>4,000</u>	<u>4,000</u>	<u>0.0%</u>
<b>Capital Outlay:</b>							
<b>Streets and Drainage:</b>							
Road Improvement Projects	3,121,982	30,051,662	2,751,997	-	2,751,997	14,553,080	428.8%
Roundabout Projects	978,422	3,625,000	53,623	-	53,623	5,746,136	10615.7%
Drainage Projects - Detention Pond	6,680,373	8,560,000	2,428,261	647,231	3,075,493	-	(100.0)%
<b>Total Capital Outlay</b>	<u>10,780,777</u>	<u>42,236,662</u>	<u>5,233,882</u>	<u>647,231</u>	<u>5,881,113</u>	<u>20,299,216</u>	<u>245.2%</u>
<b>Debt Service:</b>							
Interest	16,586	-	-	-	-	-	-
Cost of Issuance	231,533	140,000	-	-	-	-	-
<b>Total Debt Service</b>	<u>248,119</u>	<u>140,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>\$ 11,032,946</u>	<u>\$ 42,376,662</u>	<u>\$ 5,235,382</u>	<u>\$ 649,731</u>	<u>\$ 5,885,113</u>	<u>\$ 20,303,216</u>	<u>245.0%</u>

CITY OF YOUNGSVILLE, LOUISIANA  
 CAPITAL PROJECT FUND - MUNICIPAL COMPLEX  
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
<b>Intergovernmental:</b>							
Federal Grant Revenue	\$ 1,706,352	\$ -	\$ -	\$ -	\$ -	\$ -	-
State Grant Revenue	-	-	-	-	-	-	-
Interest Income	<u>3,273</u>	<u>-</u>	<u>17,760</u>	<u>3,000</u>	<u>20,760</u>	<u>15,000</u>	<b>(27.7)%</b>
Total Revenues	<u>1,709,625</u>	<u>-</u>	<u>17,760</u>	<u>3,000</u>	<u>20,760</u>	<u>15,000</u>	<b>(27.7)%</b>
<b>Expenditures:</b>							
General Government	75,844	-	4,533	-	4,533	-	<b>(100.0)%</b>
Capital Outlay	2,514,731	-	6,300	-	6,300	-	<b>(100.0)%</b>
Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Expenditures	<u>2,590,574</u>	<u>-</u>	<u>10,833</u>	<u>-</u>	<u>10,833</u>	<u>-</u>	<b>(100.0)%</b>
Excess (Deficiency) Revenues/Expenditures	<u>(880,949)</u>	<u>-</u>	<u>6,927</u>	<u>3,000</u>	<u>9,927</u>	<u>15,000</u>	51.1%
<b>Other Financing Sources:</b>							
Unrealized Gain(Loss) on Investment	12,308	-	-	-	-	-	-
Transfer from Fund 10 General	175,062	-	-	6,300	6,300	-	<b>(100.0)%</b>
Transfer from Fund 22 1981 Sales Tax	4,748	-	-	-	-	-	-
Transfer from Fund 40 Capital Projects	31,896	-	-	-	-	-	-
Total Other Financing Sources(Uses)	<u>224,013</u>	<u>-</u>	<u>-</u>	<u>6,300</u>	<u>6,300</u>	<u>-</u>	<b>(100.0)%</b>
Net change in fund balance	(656,936)	-	6,927	9,300	16,227	15,000	<b>(7.6)%</b>
Fund Balance, Beginning	<u>742,628</u>	<u>85,692</u>			<u>85,692</u>	<u>101,919</u>	18.9%
Fund Balance, Ending	<u>\$ 85,692</u>	<u>\$ 85,692</u>			<u>\$ 101,919</u>	<u>\$ 116,919</u>	14.7%
<b>Expenditures:</b>							
<b>General Government:</b>							
Site Clearing & Maintenance	7,455	-	-	-	-	-	-
Bank Charges	50	-	-	-	-	-	-
Engineering Fees	68,339	-	3,908	-	3,908	-	<b>(100.0)%</b>
Legal Fees	<u>-</u>	<u>-</u>	<u>625</u>	<u>-</u>	<u>625</u>	<u>-</u>	<b>(100.0)%</b>
Total General Government	<u>75,844</u>	<u>-</u>	<u>4,533</u>	<u>-</u>	<u>4,533</u>	<u>-</u>	<b>(100.0)%</b>
<b>Capital Outlay:</b>							
Capital Outlay - Infrastructure	1,751,301	-	-	-	-	-	-
Capital Outlay - Furn, Fix & Equipment	<u>763,430</u>	<u>-</u>	<u>6,300</u>	<u>-</u>	<u>6,300</u>	<u>-</u>	<b>(100.0)%</b>
Total Principal Retirement	<u>2,514,731</u>	<u>-</u>	<u>6,300</u>	<u>-</u>	<u>6,300</u>	<u>-</u>	<b>(100.0)%</b>
<b>Debt Service:</b>							
Cost of Issuance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Expenditures	<u>\$ 2,590,574</u>	<u>\$ -</u>	<u>\$ 10,833</u>	<u>\$ -</u>	<u>\$ 10,833</u>	<u>\$ -</u>	<b>(100.0)%</b>

CITY OF YOUNGSVILLE, LOUISIANA  
UTILITY FUND BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
Water	\$ 3,645,535	\$ 4,930,886	\$ 2,928,730	\$ 1,049,299	\$ 3,978,029	\$ 4,413,438	10.9%
Sewer	2,170,711	2,761,663	1,835,990	601,012	2,437,002	2,706,843	11.1%
Garbage Charges	1,614,528	1,900,745	1,385,750	543,663	1,929,413	2,245,075	16.4%
Penalties	159,716	231,684	120,886	26,297	147,183	154,090	4.7%
Reconnect Fees	-	-	7,650	1,050	8,700	-	(100.0)%
Miscellaneous Income	90,757	62,125	4,100	750	4,850	-	(100.0)%
Total Revenues	<u>7,681,246</u>	<u>9,887,103</u>	<u>6,283,105</u>	<u>2,222,072</u>	<u>8,505,177</u>	<u>9,519,446</u>	11.9%
<b>Expenses:</b>							
Salaries and Wages	698,812	1,042,789	698,256	264,846	963,102	1,001,485	4.0%
Salaries and Wages OT	-	122,052	37,098	12,246	49,344	48,999	(0.7)%
Payroll Taxes SS	59,140	64,629	44,449	16,486	60,935	62,093	1.9%
Payroll Taxes MC	-	16,933	10,287	4,088	14,375	14,522	1.0%
Payroll Taxes SUTA	-	1,627	1,528	44	1,572	1,500	(4.6)%
Pension ER	41,918	60,487	39,526	14,820	54,345	54,565	0.4%
Group Insurance	87,039	201,669	95,713	37,317	133,031	135,061	1.5%
Auto Expense	2,490	2,500	878	4,000	4,878	4,000	(18.0)%
Gas Diesel Oil	38	104	14,896	4,455	19,351	21,600	11.6%
Computer Expense	750	773	950	-	950	1,000	5.2%
Conference Fees	250	-	-	-	-	250	-
Contract Services	46,607	116,441	91,012	55,858	146,870	216,468	47.4%
Contract Services - computer	102,136	184,681	73,591	11,183	84,773	128,861	52.0%
Lodging/Mileage/Meals Expense	-	1,414	2,123	303	2,425	3,000	23.7%
Credit Card Fees	125,973	97,705	23,159	55,277	78,436	91,586	16.8%
Bank Charges	24,285	40,493	2,328	1	2,329	2,100	(9.8)%
Depreciation	1,169,606	1,115,482	836,612	363,388	1,200,000	1,200,000	0.0%
Dues & Subscriptions	7,929	2,550	8,088	-	8,088	8,600	6.3%
Equipment Rental	-	-	2,770	374	3,144	3,000	(4.6)%
Engineering Fees	29,128	37,135	16,162	3,972	20,134	16,000	(20.5)%
Garbage Collection	1,757,487	1,848,113	1,035,687	343,103	1,378,790	1,467,540	6.4%
Garbage Collection Fuel/Environmental	-	-	100,803	33,671	134,475	134,688	0.2%
Garbage Collection XTR CRT	-	-	48,504	12,172	60,676	52,080	(14.2)%
Recycle	-	-	386,794	130,320	517,113	557,760	7.9%
Roadside Garbage Collections	-	-	-	-	-	97,920	-
Insurance	131,718	139,482	105,612	25,388	131,000	160,976	22.9%
Water Meter Inspection	-	-	4,170	-	4,170	-	(100.0)%
Repairs & Maintenance	512,069	322,726	324,952	55,625	380,577	370,000	(2.8)%
Miscellaneous	70	462	253	-	253	-	(100.0)%
Office Expense	44,299	48,934	4,160	231	4,391	5,100	16.1%
Professional Fees	16,290	47,393	213,666	4,620	218,286	264,400	21.1%
Accounting Fees	54,070	23,576	53,295	-	53,295	53,295	0.0%
Legal Fees	284	363	37	-	37	-	(100.0)%
Sales Tax Expense	6,477	7,819	-	-	-	-	-
Property Tax	-	-	143	-	143	-	(100.0)%
Supplies	297,043	428,506	278,007	19,050	297,057	299,000	0.7%
Chemicals	47,166	60,000	47,188	15,181	62,369	70,000	12.2%
Telephone/Internet Expense	15,002	16,369	23,657	3,964	27,621	27,220	(1.5)%
Utilities	208,688	219,101	133,311	29,174	162,486	159,800	(1.7)%
Utility Testing	39,740	39,006	26,958	33,211	60,169	44,775	(25.6)%

CITY OF YOUNGSVILLE, LOUISIANA  
 UTILITY FUND BUDGET  
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
Expenses: (Continued)							
Testing/Screening Employee	2,090	1,924	2,664	210	2,874	2,900	0.9%
Testing/Screening Non-Employee	-	-	174	-	174	-	(100.0)%
Training	2,207	2,000	1,505	30	1,535	2,000	30.3%
Water Purchases	1,708,244	1,820,471	1,247,193	146,674	1,393,867	1,440,000	3.3%
Water Meter 3/4"	-	-	64,600	24,320	88,920	116,100	30.6%
Water Meter 1"	-	-	15,470	14,586	30,056	105,000	249.3%
Water Meter 2"	-	-	21,800	-	21,800	-	(100.0)%
Water Meter Yok,Pipe,Boxes,Tops	-	-	19,059	17	19,076	22,885	20.0%
Water Meter Installation	-	300,000	237,700	111,754	349,454	420,000	20.2%
Uniform Expense	175	3,000	6,187	197	6,384	6,900	8.1%
Lease Expense	-	-	412	988	1,400	1,217	(13.0)%
Total Expenses	<u>7,239,220</u>	<u>8,438,710</u>	<u>6,403,385</u>	<u>1,853,144</u>	<u>8,256,530</u>	<u>8,896,246</u>	7.7%
Operating Income	<u>442,026</u>	<u>1,448,393</u>	<u>(120,281)</u>	<u>368,928</u>	<u>248,648</u>	<u>623,200</u>	150.6%
Non-Operating Revenue (Expense):							
State Grant	-	-	-	54,000	54,000	2,500,550	4530.6%
3% Millage	536,860	-	124,481	463,547	588,028	642,745	9.3%
Sales Tax Vendor Compensation	-	-	24	-	24	-	(100.0)%
Interest Income	2,903	3,291	1,942	-	1,942	-	(100.0)%
Interest Expense DEQ Sewer Loan	66,043	84,584	34,627	8,897	43,524	64,213	47.5%
Interest Expense LDH Water Loan	19,913	5,772	18,710	-	18,710	18,710	(0.0)%
Total Non-Operating Revenue (Expense)	<u>453,807</u>	<u>(87,065)</u>	<u>73,110</u>	<u>508,651</u>	<u>581,760</u>	<u>3,060,372</u>	426.1%
Income Before Contributions and Transfers	<u>895,834</u>	<u>1,361,328</u>	<u>(47,171)</u>	<u>877,579</u>	<u>830,408</u>	<u>3,683,572</u>	343.6%
Transfers In / Out:							
Transfer from Fund 10 General	1,232,312	-	105,935	(104,612)	1,323	-	(100.0)%
Transfer from Fund 20 1968 Sales Tax	-	-	-	-	-	101,604	-
Transfer from Fund 21 1999 Sales Tax	3,049,043	-	201,114	192,580	393,695	1,775,552	351.0%
Transfer from Fund 30 Debt Service	-	-	2,609,536	82,005	2,691,541	8,085,000	200.4%
Transfer from Fund 40 Capital Projects	-	-	-	-	-	433,700	-
Transfer to Fund 10 General	5,446,738	-	100,000	-	100,000	-	(100.0)%
Transfer to Fund 30 Debt Service	-	-	746,454	-	746,454	717,899	(3.8)%
Total Transfers In / Out	<u>(1,165,383)</u>	<u>-</u>	<u>2,070,131</u>	<u>169,974</u>	<u>2,240,105</u>	<u>9,677,957</u>	332.0%
Capital contributions	-	50,000	-	-	-	-	-
Change in net position	\$ (269,549)	\$ 1,411,328	\$ 2,022,960	\$ 1,047,553	\$ 3,070,513	\$ 13,361,530	335.2%
Net Position, Beginning	<u>24,580,901</u>	<u>24,311,352</u>			<u>24,311,352</u>	<u>27,381,865</u>	12.6%
Net Position, Ending	<u>\$ 24,311,352</u>	<u>\$ 25,722,680</u>			<u>\$ 27,381,865</u>	<u>\$ 40,743,394</u>	48.8%

CITY OF YOUNGSVILLE, LOUISIANA  
 UTILITY FUND BUDGET - WATER  
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
<b>Charges for services:</b>							
Water Charges	\$ 3,292,010	\$ 4,142,532	\$ 2,538,805	\$ 819,574	\$ 3,358,379	\$ 3,633,888	8.2%
Water Tap Fee	104,800	252,410	65,400	66,000	131,400	72,450	(44.9)%
Water Capital Improvement	-	-	-	-	-	300,000	-
Water Meter Fee - 3/4 inch	-	-	19,100	130,400	149,500	200,000	33.8%
Water Meter Fee - 1 inch	248,725	535,944	305,425	28,525	333,950	202,500	(39.4)%
Water Meter Fee - 2 inches	-	-	-	4,300	4,300	-	(100.0)%
Water Meter Hydrant Rental	-	-	-	500	500	4,600	820.0%
Reconnect Fees	-	-	7,650	1,050	8,700	-	(100.0)%
Penalties	84,573	150,000	57,632	11,384	69,016	75,000	8.7%
Miscellaneous Income	79,775	54,125	3,850	750	4,600	-	(100.0)%
Total Revenues	<u>3,809,883</u>	<u>5,135,011</u>	<u>2,997,862</u>	<u>1,062,483</u>	<u>4,060,345</u>	<u>4,488,438</u>	10.5%
<b>Expenses:</b>							
Salaries and Wages	251,742	637,393	414,972	166,152	581,125	570,383	(1.8)%
Salaries and Wages OT	-	78,558	23,977	6,371	30,348	30,000	(1.1)%
Payroll Taxes SS	23,762	39,886	26,614	10,312	36,926	35,364	(4.2)%
Payroll Taxes MC	-	10,381	6,145	2,661	8,806	8,271	(6.1)%
Payroll Taxes SUTA	-	1,500	918	34	952	887	(6.8)%
Pension ER	13,975	35,798	23,319	9,281	32,600	32,911	1.0%
Group Insurance	24,312	138,824	55,945	21,890	77,835	73,445	(5.6)%
Auto Expense	2,490	2,500	878	2,000	2,878	3,000	4.2%
Gas Diesel Oil	38	104	6,687	2,178	8,864	12,000	35.4%
Conference Fees	250	-	-	-	-	250	-
Contract Services	36,969	86,441	39,305	16,554	55,860	55,384	(0.9)%
Contract services - computer	42,153	65,000	37,819	8,049	45,869	72,693	58.5%
Lodging/Mileage/Meals Expense	-	998	2,123	303	2,425	2,600	7.2%
Credit Card Fees	56,502	48,853	5,955	39,979	45,934	48,000	4.5%
Bank Charges	11,070	12,000	1,083	-	1,083	1,000	(7.6)%
Depreciation	434,369	449,317	336,988	113,012	450,000	450,000	0.0%
Dues & Subscriptions	1,045	1,050	1,075	-	1,075	1,100	2.3%
Engineering Fees	18,368	21,913	6,005	2,726	8,731	6,000	(31.3)%
Garbage Collection	-	-	4,549	2,781	7,329	11,400	55.5%
Insurance	59,274	63,277	47,458	17,542	65,000	90,986	40.0%
Water Meter Inspection	-	-	4,170	-	4,170	-	(100.0)%
Repairs & Maintenance	227,774	160,317	153,587	33,100	186,687	170,000	(8.9)%
Miscellaneous	-	124	241	-	241	-	(100.0)%
Office Expense	43,958	48,582	4,160	140	4,301	5,000	16.3%
Professional Fees	16,290	27,393	46,121	475	46,596	38,900	(16.5)%
Accounting Fees	32,025	13,775	27,730	-	27,730	27,730	0.0%
Legal Fees	74	75	37	-	37	-	(100.0)%
Sales Tax Expense	6,477	7,819	-	-	-	-	-
Property Tax	-	-	143	-	143	-	(100.0)%
Supplies	283,090	416,430	269,716	18,788	288,505	290,000	0.5%
Chemicals	10,254	20,000	29,178	11,319	40,497	40,000	(1.2)%
Telephone/Internet Expense	14,668	16,000	19,612	2,859	22,470	22,000	(2.1)%
Utilities	16,591	18,943	9,032	4,613	13,645	14,000	2.6%
Utility Testing	5,255	5,300	-	23,402	23,402	21,975	(6.1)%

CITY OF YOUNGSVILLE, LOUISIANA  
 UTILITY FUND BUDGET - WATER  
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
Expenses: (Continued)							
Testing/Screening Employee	1,698	1,593	2,122	105	2,227	2,400	7.8%
Testing/Screening Non-Employee	-	-	174	-	174	-	(100.0)%
Training	1,532	1,000	1,055	30	1,085	1,000	(7.8)%
Water Purchases	1,708,244	1,820,471	1,247,193	146,674	1,393,867	1,440,000	3.3%
Water Meter 3/4"	-	-	64,600	24,320	88,920	116,100	30.6%
Water Meter 1"	-	-	15,470	14,586	30,056	105,000	249.3%
Water Meter 2"	-	-	21,800	-	21,800	-	(100.0)%
Water Meter Yok,Pipe,Boxes,Tops	-	-	19,059	17	19,076	22,885	20.0%
Water Meter Installation	-	300,000	237,700	111,754	349,454	420,000	20.2%
Uniform Expense	175	1,400	3,642	197	3,839	3,900	1.6%
Lease Expense	-	-	-	406	406	1,217	200.0%
Total Expenses	<u>3,344,425</u>	<u>4,553,014</u>	<u>3,218,356</u>	<u>814,609</u>	<u>4,032,965</u>	<u>4,247,781</u>	5.3%
Total Operating Income	<u>\$ 335,789</u>	<u>\$ 581,997</u>	<u>\$ (220,494)</u>	<u>\$ 247,875</u>	<u>\$ 27,380</u>	<u>\$ 240,657</u>	778.9%
Non-Operating Revenue (Expense):							
3% Millage	536,860	-	124,481	463,547	588,028	642,745	9.3%
State Grant	-	-	-	-	-	400,550	-
Sales Tax Vendor Compensation	-	-	24	-	24	-	(100.0)%
Interest Income	2,499	2,887	1,101	-	1,101	-	(100.0)%
Interest Expense LDH Water Loan	<u>19,913</u>	<u>5,772</u>	<u>18,710</u>	<u>-</u>	<u>18,710</u>	<u>18,710</u>	(0.0)%
Total Non-Operating Revenue (Expense)	<u>519,446</u>	<u>(2,885)</u>	<u>106,895</u>	<u>463,547</u>	<u>570,443</u>	<u>1,024,585</u>	79.6%
Income Before Contributions	<u>855,235</u>	<u>579,112</u>	<u>(113,599)</u>	<u>711,422</u>	<u>597,823</u>	<u>1,265,242</u>	111.6%
Capital Contributions	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Change in net position	<u>\$ 855,235</u>	<u>\$ 629,112</u>	<u>\$ (113,599)</u>	<u>\$ 711,422</u>	<u>\$ 597,823</u>	<u>\$ 1,265,242</u>	111.6%

CITY OF YOUNGSVILLE, LOUISIANA  
 UTILITY FUND BUDGET - SEWER  
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
<b>Charges for services:</b>							
Sewer Charges	\$ 2,170,711	\$ 2,761,663	\$ 1,771,190	\$ 594,862	\$ 2,366,052	\$ 2,391,193	1.1%
Sewer Tap Fee	-	-	-	5,200	5,200	12,500	140.4%
Sewer Capital Improvement	-	-	-	-	-	300,000	-
Sewer Inspection Fee	-	-	64,800	950	65,750	3,150	(95.2)%
Penalties	44,652	48,579	36,961	8,215	45,177	46,090	2.0%
Miscellaneous Income	5,350	5,000	250	-	250	-	(100.0)%
<b>Total Revenues</b>	<u>2,220,713</u>	<u>2,815,242</u>	<u>1,873,201</u>	<u>609,228</u>	<u>2,482,429</u>	<u>2,752,933</u>	<b>10.9%</b>
<b>Expenses:</b>							
Salaries and Wages	253,716	191,135	130,608	50,672	181,280	351,529	93.9%
Salaries and Wages OT	-	35,838	8,985	4,340	13,325	15,000	12.6%
Payroll Taxes SS	17,688	12,597	8,708	3,352	12,061	21,795	80.7%
Payroll Taxes MC	-	3,291	2,018	767	2,785	5,097	83.0%
Payroll Taxes SUTA	-	-	216	10	226	546	141.8%
Pension ER	12,508	12,484	7,062	2,645	9,707	19,452	100.4%
Group Insurance	21,019	31,776	15,799	6,972	22,771	49,388	116.9%
Auto Expense	-	-	-	2,000	2,000	1,000	(50.0)%
Gas Diesel Oil	-	-	8,209	2,278	10,487	9,600	(8.5)%
Computer Expense	750	773	950	-	950	1,000	5.2%
Contract Services	9,639	30,000	51,707	39,304	91,011	161,084	77.0%
Contract services - computer	56,623	115,932	27,903	2,563	30,466	52,369	71.9%
Lodging/Mileage/Meals Expense	-	416	-	-	-	400	-
Credit Card Fees	69,472	48,853	16,817	15,163	31,980	34,869	9.0%
Bank Charges	13,215	28,493	1,245	1	1,246	1,100	(11.7)%
Depreciation	735,237	666,165	499,624	250,376	750,000	750,000	0.0%
Dues & Subscriptions	6,884	1,500	7,013	-	7,013	7,500	6.9%
Equipment Rental	-	-	2,770	374	3,144	3,000	(4.6)%
Engineering Fees	10,759	15,222	10,158	1,246	11,404	10,000	(12.3)%
Garbage Collection	-	-	4,606	1,800	6,406	7,260	13.3%
Insurance	72,444	76,205	58,154	7,846	66,000	55,992	(15.2)%
Repairs & Maintenance	284,295	162,409	171,365	22,525	193,890	200,000	3.2%
Miscellaneous	70	139	11	-	11	-	(100.0)%
Bad Debt	-	-	-	-	-	-	-
Office Expense	341	352	-	90	90	100	10.6%
Professional Fees	-	20,000	126,964	75	127,039	220,700	73.7%
Accounting Fees	22,045	9,801	25,565	-	25,565	25,565	0.0%
Legal Fees	-	-	-	-	-	-	-
Supplies	13,953	12,076	8,290	262	8,552	9,000	5.2%
Chemicals	36,912	40,000	18,010	3,862	21,872	30,000	37.2%
Telephone/Internet Expense	333	369	2,707	826	3,532	3,600	1.9%
Utilities	192,096	200,158	124,148	24,561	148,709	145,620	(2.1)%
Utility Testing	34,485	33,706	26,958	9,809	36,767	22,800	(38.0)%
Testing/Screening Employee	70	-	488	105	593	500	(15.7)%
Training	675	1,000	450	-	450	1,000	122.2%
Uniform Expense	-	800	1,178	-	1,178	2,400	103.8%
<b>Total Expenses</b>	<u>1,865,230</u>	<u>1,751,488</u>	<u>1,368,685</u>	<u>453,825</u>	<u>1,822,510</u>	<u>2,219,265</u>	<b>21.8%</b>
<b>Total Operating Income</b>	<u>\$ 355,483</u>	<u>\$ 1,063,754</u>	<u>\$ 504,516</u>	<u>\$ 155,403</u>	<u>\$ 659,918</u>	<u>\$ 533,668</u>	<b>(19.1)%</b>

CITY OF YOUNGSVILLE, LOUISIANA  
 UTILITY FUND BUDGET - SEWER  
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
Non-Operating Revenue (Expense):							
State Grant	-	-	-	54,000	54,000	2,100,000	3788.9%
Interest Income	404	404	277	-	277	-	(100.0)%
Interest Expense DEQ Sewer Loan	<u>66,043</u>	<u>84,584</u>	<u>34,627</u>	<u>8,897</u>	<u>43,524</u>	<u>64,213</u>	47.5%
Total Non-Operating Revenue (Expense)	<u>(65,639)</u>	<u>(84,180)</u>	<u>(34,350)</u>	<u>45,103</u>	<u>10,753</u>	<u>2,035,787</u>	18831.7%
Income Before Contributions	<u>289,844</u>	<u>979,574</u>	<u>470,166</u>	<u>200,506</u>	<u>670,672</u>	<u>2,569,455</u>	283.1%
Capital contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Change in net position	<u>\$ 289,844</u>	<u>\$ 979,574</u>	<u>\$ 470,166</u>	<u>\$ 200,506</u>	<u>\$ 670,672</u>	<u>\$ 2,569,455</u>	283.1%

CITY OF YOUNGSVILLE, LOUISIANA  
 UTILITY FUND BUDGET - SAINTANTION  
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
<b>Charges for services:</b>							
Garbage Charges	\$ 1,614,528	\$ 1,900,745	\$ 1,385,750	\$ 543,663	\$ 1,929,413	\$ 2,245,075	16.4%
Penalties	30,491	33,105	26,292	6,698	32,990	33,000	0.0%
Miscellaneous Income	3,243	3,000	-	-	-	-	-
Total Revenues	<u>1,648,261</u>	<u>1,936,850</u>	<u>1,412,042</u>	<u>550,362</u>	<u>1,962,403</u>	<u>2,278,075</u>	16.1%
<b>Expenses:</b>							
Salaries and Wages	72,398	40,834	30,076	9,502	39,578	79,573	101.1%
Salaries and Wages OT	-	7,656	2,930	1,157	4,087	3,999	(2.1)%
Payroll Taxes SS	5,754	3,006	2,075	653	2,728	4,934	80.9%
Payroll Taxes MC	-	311	475	153	628	1,154	83.9%
Payroll Taxes SUTA	-	77	60	-	60	66	10.0%
Pension ER	3,327	2,667	1,650	532	2,182	2,202	0.9%
Group Insurance	10,056	6,789	4,563	1,508	6,071	12,228	101.4%
Contract services - computer	3,360	3,749	2,110	570	2,680	3,800	41.8%
Credit Card Fees	-	-	387	136	522	8,717	1570.0%
Garbage Collection	1,757,487	1,848,113	1,026,532	338,522	1,365,054	1,448,880	6.1%
Garbage Collection XTR CRT	-	-	48,504	12,172	60,676	52,080	(14.2)%
Garbage Collection Fuel/Environmental	-	-	100,803	33,671	134,475	134,688	0.2%
Roadside Garbage Collections	-	-	-	-	-	97,920	-
Insurance	-	-	-	-	-	13,998	-
Miscellaneous	-	200	-	-	-	-	-
Legal Fees	210	288	-	-	-	-	-
Telephone/Internet Expense	-	-	1,339	280	1,619	1,620	0.1%
Utilities	-	-	131	-	131	180	37.1%
Testing/Screening Employee	322	331	-	-	-	-	-
Uniform Expense	-	-	311	-	311	600	93.2%
Recycle	-	-	386,794	130,320	517,113	557,760	7.9%
Total Expenses	<u>1,852,915</u>	<u>1,914,022</u>	<u>1,608,740</u>	<u>529,174</u>	<u>2,137,914</u>	<u>2,429,199</u>	13.6%
Total Operating Income	<u>\$ (204,653)</u>	<u>\$ 22,828</u>	<u>\$ (196,698)</u>	<u>\$ 21,187</u>	<u>\$ (175,511)</u>	<u>\$ (151,124)</u>	(14)%
Change in net position	<u>\$ (204,653)</u>	<u>\$ 22,828</u>	<u>\$ (196,698)</u>	<u>\$ 21,187</u>	<u>\$ (175,511)</u>	<u>\$ (151,124)</u>	(14)%

CITY OF YOUNGSVILLE, LOUISIANA  
 UTILITY ADMIN FUND BUDGET  
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenues:</b>							
Total Revenues	-	-	-	-	-	-	-
<b>Expenses:</b>							
Salaries and Wages	120,956	173,427	122,600	38,519	161,119	-	(100)%
Salaries and Wages OT	-	-	1,206	378	1,584	-	(100)%
Payroll Taxes SS	11,935	9,140	7,052	2,169	9,221	-	(100)%
Payroll Taxes MC	-	2,950	1,649	507	2,156	-	(100)%
Payroll Taxes SUTA	-	50	333	-	333	-	(100)%
Pension ER	12,108	9,539	7,495	2,362	9,856	-	(100)%
Group Insurance	31,651	24,280	19,406	6,948	26,354	-	(100)%
Contract services - computer	-	-	5,759	-	5,759	-	(100)%
Professional Fees	-	-	40,581	4,071	44,652	-	(100)%
Testing/Screening Employee	-	-	54	-	54	-	(100)%
Uniform Expense	-	800	1,057	-	1,057	-	(100)%
Lease Expense	-	-	412	582	994	-	(100)%
Total Expenses	<u>176,650</u>	<u>220,186</u>	<u>207,604</u>	<u>55,537</u>	<u>263,140</u>	<u>-</u>	<u>(100)%</u>
Total Operating Income	<u>(176,650)</u>	<u>(220,186)</u>	<u>(207,604)</u>	<u>(55,537)</u>	<u>(263,140)</u>	<u>-</u>	<u>(100)%</u>
<b>Non-Operating Revenue (Expense):</b>							
Interest Income	<u>2,389</u>	<u>-</u>	<u>564</u>	<u>-</u>	<u>564</u>	<u>-</u>	<u>(100)%</u>
Total Non-Operating Revenue (Expense)	<u>2,389</u>	<u>-</u>	<u>564</u>	<u>-</u>	<u>564</u>	<u>-</u>	<u>(100)%</u>
Income Before Contributions and Transfers	<u>\$ (174,261)</u>	<u>\$ (220,186)</u>	<u>\$ (207,039)</u>	<u>\$ (55,537)</u>	<u>\$ (262,576)</u>	<u>\$ -</u>	<u>(100)%</u>

CITY OF YOUNGSVILLE, LOUISIANA  
YOUNGSVILLE SPORTS COMPLEX BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Revenue:</b>							
Sponsorship: YSC Facility	\$ 292,458	\$ 301,232	\$ 215,657	\$ 141,069	\$ 356,726	\$ 370,000	3.7%
Sponsorship: Teams	48,900	53,000	45,800	20,500	66,300	70,000	5.6%
Sponsorship: Recreation Center	-	-	-	1,045	1,045	-	(100.0)%
Youth BB	56,394	56,000	55,800	-	55,800	57,800	3.6%
Youth SB	62,670	-	88,960	-	88,960	88,960	0.0%
Youth TB	58,165	-	63,535	-	63,535	63,500	(0.1)%
Youth BB/SS Gate Fees	43,700	62,000	22,580	20,000	42,580	56,000	31.5%
Youth BB/SS Programs	2,603	-	2,280	-	2,280	-	(100.0)%
Youth VB League	48,215	-	70,285	-	70,285	70,000	(0.4)%
Adult SB Fall League	185	-	-	-	-	25,000	-
Adult VB Beach League	93,000	-	34,275	62,915	97,190	150,720	55.1%
Sports Program Partnership:	-	248,407	-	-	-	-	-
School Gate Fees	-	-	-	125	125	125	0.0%
Camps/Clinics	-	-	-	1,200	1,200	1,200	0.0%
Tournament Fees	301,455	33,089	188,052	51,215	239,267	240,000	0.3%
Special Events	-	-	15,752	-	15,752	15,000	(4.8)%
Facility Rentals	39,241	3,000	33,230	4,215	37,445	37,000	(1.2)%
Tennis Court Rental	2,169	-	3,562	774	4,336	4,800	10.7%
Concessions	156,444	50,000	35,111	46,215	81,326	90,000	10.7%
Commissions	11,019	31,439	3,249	541	3,789	10,000	163.9%
Security Reimbursement	79,872	88,086	23,384	-	23,384	-	(100.0)%
Miscellaneous Income	16,630	10,000	-	-	-	-	-
Donations	500	-	-	-	-	-	-
Bark Park Dog Permit	-	-	3,830	2,580	6,410	6,000	(6.4)%
Total revenues	<u>1,313,620</u>	<u>936,253</u>	<u>905,341</u>	<u>352,393</u>	<u>1,257,735</u>	<u>1,356,105</u>	7.8%
<b>Expenses:</b>							
<b>Sports Complex</b>							
Salaries and Wages	708,162	838,307	661,834	234,947	896,781	914,387	2.0%
Salaries and Wages OT	1,677	23,313	24,538	15,090	39,627	36,835	(7.0)%
Security Salaries	185,025	183,455	55,665	3,532	59,196	25,000	(57.8)%
Payroll Taxes SS	69,797	64,348	40,433	14,974	55,408	56,692	2.3%
Payroll Taxes MC	-	15,049	9,355	3,534	12,889	13,259	2.9%
Payroll Taxes SUTA	-	1,982	1,472	16	1,488	1,365	(8.2)%
Pension ER	45,495	55,925	43,407	17,184	60,591	60,626	0.1%
Group Insurance	95,001	125,343	77,149	33,499	110,647	115,341	4.2%
Advertising	50,000	108,000	62,000	10,000	72,000	61,000	(15.3)%
Commissions	20,482	-	-	-	-	-	-
Auto Expense	12,951	9,000	1,060	-	1,060	1,450	36.8%
Gas	22,450	22,660	13,487	1,596	15,083	15,000	(0.6)%
Auto Allowance	12,000	12,000	9,000	3,000	12,000	12,000	0.0%
Community Relations	5,187	4,175	-	-	-	5,000	-
Computer Expense	19,372	21,860	10,872	-	10,872	4,000	(63.2)%
Contract Labor	264,353	198,449	143,664	31,838	175,502	108,000	(38.5)%
Contract Labor - Other	-	-	6,035	-	6,035	-	(100.0)%
Contract Labor - Recreation Center	58,215	-	-	-	-	-	-
Tennis Management Fees	42,768	46,608	35,956	11,652	47,608	46,608	(2.1)%
Contract services	138,881	44,359	92,765	22,891	115,656	62,405	(46.0)%
Contract services - computer	53,899	-	28,030	4,914	32,944	56,633	71.9%
Lodging/Mileage/Meals Expense	225	-	-	-	-	-	-
Credit Card Fees	12,847	11,824	6,555	3,000	9,555	10,000	4.7%
Bank Charges	50	50	4	-	4	-	(100.0)%
Depreciation	1,415,153	1,367,348	1,025,511	389,642	1,415,153	1,875,153	32.5%

CITY OF YOUNGSVILLE, LOUISIANA  
YOUNGSVILLE SPORTS COMPLEX BUDGET  
YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Sport Complex Expenses: (Continued)</b>							
Dues & Subscriptions	15	-	408	212	621	4,208	578.0%
Tools and Equipment	52,368	12,225	14,096	605	14,701	15,000	2.0%
Garbage Collection	81,709	88,237	37,303	22,406	59,708	62,519	4.7%
Insurance	246,474	306,515	163,165	54,345	217,510	321,167	47.7%
Janitorial expense	3,860	48,840	48,058	8,141	56,199	52,847	(6.0)%
Repairs & Maintenance	346,830	378,033	176,566	81,473	258,039	190,000	(26.4)%
Mardi Gras Expense	57,422	59,145	45,525	-	45,525	45,000	(1.2)%
Miscellaneous	-	1,000	-	-	-	-	-
Bad Debt	5,400	-	-	-	-	-	-
Office Expense	31,368	28,759	11,038	1,895	12,933	17,665	36.6%
Professional Fees	469	2,236	-	-	-	-	-
Accounting Fees	18,530	18,530	19,180	-	19,180	19,180	0.0%
Legal Fees	2,382	2,400	1,499	-	1,499	2,000	33.5%
Rent Expense	-	-	3,779	4,967	8,746	4,384	(49.9)%
Supplies	183,612	195,001	70,969	13,200	84,170	118,540	40.8%
Sporting Goods	26,383	30,606	8,495	102	8,597	9,000	4.7%
Chemicals	-	-	-	750	750	5,000	566.7%
Sign and supplies	205,073	219,316	50,126	23,726	73,852	75,000	1.6%
Beach Volleyball Expense	26,353	35,327	17,013	-	17,013	15,000	(11.8)%
Telephone/Internet Expense	179	24,147	22,945	3,306	26,251	22,980	(12.5)%
Utilities	172,698	181,773	147,490	16,102	163,592	172,980	5.7%
Cellphone Expense	1,358	1,600	-	-	-	-	-
Testing/Screening Employee	811	900	433	-	433	600	38.6%
Testing/Screening Non-Employee	577	600	-	-	-	400	-
Training	1,023	500	653	-	653	670	2.6%
League Expense	198,408	224,065	112,986	84,345	197,331	200,000	1.4%
League Officials	173,543	178,642	143,777	73,445	217,222	217,000	(0.1)%
Umpire Meals	4,940	5,088	6,572	-	6,572	5,000	(23.9)%
Tournament Expense	221,469	226,080	109,866	42,486	152,352	160,000	5.0%
Uniform Expense	16,738	10,500	10,234	-	10,234	10,000	(2.3)%
Lease Expense	-	-	-	-	-	8,500	-
<b>Total Sports Complex</b>	<b>5,313,982</b>	<b>5,434,119</b>	<b>3,570,969</b>	<b>1,232,813</b>	<b>4,803,782</b>	<b>5,235,394</b>	<b>9.0%</b>
<b>Recreation</b>							
Garbage Collection	-	-	14,637	4,644	19,281	19,020	(1.4)%
Turf Maintenance	101,047	131,809	37,122	11,671	48,794	47,500	(2.7)%
<b>Total Recreation</b>	<b>101,047</b>	<b>131,809</b>	<b>51,759</b>	<b>16,315</b>	<b>68,075</b>	<b>66,520</b>	<b>(2.3)%</b>
<b>Sport Complex Expenses: (Continued)</b>							
<b>Parks</b>							
Salaries and Wages	-	79,568	59,681	18,389	78,070	81,955	5.0%
Salaries and Wages OT	-	-	-	-	-	-	-
Payroll Taxes SS	-	5,380	3,917	1,208	5,124	5,081	(0.8)%
Payroll Taxes MC	-	1,258	916	282	1,198	1,188	(0.8)%
Payroll Taxes SUTA	-	166	15	-	15	68	343.5%
Group Insurance	-	5,948	4,311	1,428	5,739	5,789	0.9%
Gas	-	2,400	2,352	2,429	4,780	4,800	0.4%
Computer Expenses	-	-	2,019	-	2,019	175	(91.3)%
Contract Services	-	-	2,620	1,424	4,044	6,240	54.3%
Contract Services - Computer	-	-	1,485	1,035	2,521	11,940	373.7%
Garbage Collection	-	-	14,202	6,514	20,716	25,200	21.6%
Insurance	-	-	-	-	-	16,058	-
Repairs & Maintenance	1,334	-	892	2,207	3,099	5,000	61.4%
Field Maintenance	2,325	-	3,930	-	3,930	4,000	1.8%
Legal Fees	-	-	913	-	913	1,000	9.6%

CITY OF YOUNGSVILLE, LOUISIANA  
 YOUNGSVILLE SPORTS COMPLEX BUDGET  
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30, 2025						%
	2023 ACTUAL	2024 ORIGINAL BUDGET	2024 ACTUAL 3/31/2024	2024 ESTIMATE 4/1 - 6/30	2024 ESTIMATED	2025 BUDGET	
<b>Park Expenses: (Continued)</b>							
Street Lighting	-	-	939	-	939	3,480	270.6%
Supplies	-	-	1,054	152	1,206	1,500	24.4%
Sign and supplies	2,488	-	1,251	1,145	2,396	500	(79.1)%
Telephone/Internet Expense	-	-	2,423	870	3,293	3,468	5.3%
Utilities	3,001	-	12,144	7,290	19,434	26,064	34.1%
Uniform Expense	-	-	410	-	410	300	(26.8)%
<b>Total Parks</b>	<u>9,149</u>	<u>94,720</u>	<u>115,474</u>	<u>44,372</u>	<u>159,847</u>	<u>203,807</u>	<b>27.5%</b>
<b>Total expenses</b>	<u>5,424,177</u>	<u>5,660,648</u>	<u>3,738,203</u>	<u>1,293,501</u>	<u>5,031,704</u>	<u>5,505,721</u>	<b>9.4%</b>
<b>Operating Income (Loss)</b>	<u>(4,110,557)</u>	<u>(4,724,395)</u>	<u>(2,832,862)</u>	<u>(941,107)</u>	<u>(3,773,969)</u>	<u>(4,149,616)</u>	<b>10.0%</b>
<b>Non-Operating Revenue (Expense):</b>							
Realized Gain(Loss) on Sale of Asset	2,030	-	-	-	-	-	-
Federal Grant Revenue	-	-	1,000,000	-	1,000,000	-	(100.0)%
Insurance Proceeds	6,029	-	1,300	-	1,300	-	(100.0)%
Loss on Trade-In	-	-	-	-	-	-	-
<b>Total Non-Operating Revenue (Expense)</b>	<u>8,059</u>	<u>-</u>	<u>1,001,300</u>	<u>-</u>	<u>1,001,300</u>	<u>-</u>	<b>(100.0)%</b>
<b>Income Before Contributions and Transfers</b>	<u>(4,102,498)</u>	<u>(4,724,395)</u>	<u>(1,831,562)</u>	<u>(941,107)</u>	<u>(2,772,669)</u>	<u>(4,149,616)</u>	<b>49.7%</b>
<b>Other Financing Sources:</b>							
Transfer from Fund 10 General	2,138,571	-	-	-	-	-	-
Transfer from Fund 23 Rec Facility Sales Tax	3,339,622	500,000	787,731	1,133,479	1,921,210	3,065,270	59.5%
Transfer from Fund 40 Capital Projects	175	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<u>5,478,368</u>	<u>500,000</u>	<u>787,731</u>	<u>1,133,479</u>	<u>1,921,210</u>	<u>3,065,270</u>	<b>59.5%</b>
<b>Capital Contribtuion</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b>-</b>
<b>Change in Net Position</b>	<u>1,375,870</u>	<u>(4,224,395)</u>	<u>(1,043,831)</u>	<u>192,372</u>	<u>(851,459)</u>	<u>(1,084,346)</u>	<b>27.4%</b>
<b>Fund Equity, Beginning</b>	<u>32,752,538</u>	<u>34,128,408</u>			<u>34,128,408</u>	<u>33,276,949</u>	<b>(2.5)%</b>
<b>Fund Equity, Ending</b>	<u>\$ 34,128,408</u>	<u>\$ 29,904,013</u>			<u>\$ 33,276,949</u>	<u>\$ 32,192,602</u>	<b>(3.3)%</b>

CITY OF YOUNGSVILLE  
OPERATING SURPLUS-- SUMMARY

**Year Ended June 30,**

	2018	2019	2020	2021	2022	2023	2024	2025
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
Total net excess (deficiency) of revenues over expenditures	\$ 2,958,712	\$ 7,312,014	\$ (277,730)	\$15,063,348	\$ (11,003,053)	\$ 18,955,438	\$(10,641,683)	\$ (7,850,636)
Add--								
Capital outlay - Governmental	327,524	15,203	7,857	14,814	11,695	3,453,216	993,986	645,601
Capital outlay - Land	-	-	320,000	1,222,781	1,915,995	-	-	-
Capital outlay - Streets and drainage	1,579,048	2,402,745	3,717,331	3,470,591	7,415,054	10,780,777	5,881,113	20,299,216
Capital outlay - Police and fire	282,781	237,761	109,276	39,309	613,233	-	-	-
Capital outlay - Municipal Complex	-	106,648	208,713	333,731	7,130,358	2,514,731	6,300	-
Capital outlay - Utility Projects	-	-	-	-	-	-	2,691,541	13,022,206
Capital outlay - Sports Complex	-	-	-	-	-	-	13,890,924	2,085,270
Debt defeasance- bonds issued in YE 6/30/21	-	-	-	-	6,440,000	-	-	-
Total additions	<u>2,189,353</u>	<u>2,762,357</u>	<u>4,363,177</u>	<u>5,081,226</u>	<u>23,526,335</u>	<u>16,748,724</u>	<u>23,463,864</u>	<u>36,052,293</u>
Less--								
Bond Proceeds	(3,065,014)	(7,362,439)	-	(11,852,849)	(5,000,000)	(23,786,126)	(2,691,541)	(8,085,300)
Capital Lease Proceeds	(172,235)	(40,703)	-	-	-	(620,763)	-	(1,444,062)
ARPA & federal funds	-	-	-	-	-	(3,716,116)	-	-
Settlement proceeds	-	-	-	(1,700,000)	-	-	-	-
Grants	(103,849)	-	(584,769)	(1,643,092)	(1,292,247)	(3,421,787)	(5,898,096)	(14,775,636)
Total deductions	<u>(3,341,098)</u>	<u>(7,403,142)</u>	<u>(584,769)</u>	<u>(15,195,941)</u>	<u>(6,292,247)</u>	<u>(31,544,792)</u>	<u>(8,589,637)</u>	<u>(24,304,998)</u>
Net operating surplus	<u>\$ 1,806,967</u>	<u>\$ 2,671,229</u>	<u>\$ 3,500,678</u>	<u>\$ 4,948,633</u>	<u>\$ 6,231,035</u>	<u>\$ 4,159,370</u>	<u>\$ 4,232,544</u>	<u>\$ 3,896,659</u>

	ACTUAL	6 Actual & 2 est
Total net operating surplus for last 6 years-----	<b>23,317,912</b>	<b>31,447,115</b>
Average per year for last 6 years-----	<b>3,886,319</b>	<b>3,930,889</b>
Total net operating surplus for last 8 years-----		<b>31,447,115</b>
Average per year for last 8 years-----		<b>3,930,889</b>