

CITY OF RAYNE, LOUISIANA
CONSOLIDATED BUDGET
 September 30, 2025

	2023 Actual	2024 Estimated	2025 Budget	General Fund	Capital Projects Fund	Special Revenue Funds	Utility Fund
Revenues:							
Taxes	\$ 3,397,329	\$ 3,474,134	\$ 3,496,703	\$ 385,189		\$ 3,111,514	\$ -
Licenses and permits	357,241	352,881	352,881	352,881		-	-
Intergovernmental	2,260,432	3,010,114	1,524,332	949,614		574,718	-
Charges for services	165,140	186,173	186,173	90,268		95,905	-
Fines and forfeits	118,729	189,580	1,574,080	1,574,080		-	-
Miscellaneous	207,324	251,614	276,614	276,320		294	-
Utility operating revenues	<u>12,638,512</u>	<u>12,790,977</u>	<u>12,919,102</u>	<u>-</u>		<u>-</u>	<u>12,919,102</u>
Total operating revenues	<u>19,144,707</u>	<u>20,255,473</u>	<u>20,329,885</u>	<u>3,628,352</u>	<u>-</u>	<u>3,782,431</u>	<u>12,919,102</u>
Expenditures:							
General government	1,311,592	1,444,280	1,849,042	1,734,786		114,256	-
Public safety	2,537,665	2,944,289	3,300,946	3,300,946		-	-
Public works	934,981	1,138,760	1,183,096	1,183,096		-	-
Culture and recreation	717,775	760,043	773,184	371,768		401,416	-
Urban redevelopment and housing	547,286	584,150	585,419	-		585,419	-
Utility fund expenses	10,190,660	10,618,398	10,708,388	-		-	10,708,388
Capital outlay	<u>1,262,671</u>	<u>2,095,631</u>	<u>1,034,988</u>	<u>1,034,988</u>		<u>-</u>	<u>-</u>
Total operating expenses	<u>17,502,630</u>	<u>19,585,551</u>	<u>19,435,063</u>	<u>7,625,584</u>	<u>-</u>	<u>1,101,091</u>	<u>10,708,388</u>
Operating income (loss)	<u>1,642,077</u>	<u>669,922</u>	<u>894,822</u>	<u>(3,997,232)</u>	<u>-</u>	<u>2,681,340</u>	<u>2,210,714</u>
Nonoperating revenues (expenses):							
Investment income	102,206	217,328	275,328	19,977	65,000	2,962	187,389
Interest expense	(66,981)	(61,421)	(61,421)	-	-	-	(61,421)
Federal grant revenue	-	-	-	-	-	-	-
Nonemployer contribution revenue	<u>40,725</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues	<u>75,950</u>	<u>155,907</u>	<u>213,907</u>	<u>19,977</u>	<u>65,000</u>	<u>2,962</u>	<u>125,968</u>
(expenses)	<u>75,950</u>	<u>155,907</u>	<u>213,907</u>	<u>19,977</u>	<u>65,000</u>	<u>2,962</u>	<u>125,968</u>
Income (loss) before capital contributions and transfers	<u>1,718,027</u>	<u>825,829</u>	<u>1,108,729</u>	<u>(3,977,255)</u>	<u>65,000</u>	<u>2,684,302</u>	<u>2,336,682</u>
Other financing sources (uses):							
Transfers in	3,818,546	5,638,546	5,138,546	4,008,546	1,000,000	130,000	-
Transfers out	<u>(3,818,546)</u>	<u>(5,638,546)</u>	<u>(5,138,546)</u>	<u>-</u>	<u>-</u>	<u>(2,739,014)</u>	<u>(2,399,532)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,008,546</u>	<u>1,000,000</u>	<u>(2,609,014)</u>	<u>(2,399,532)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>1,718,027</u>	<u>825,829</u>	<u>1,108,729</u>	<u>31,291</u>	<u>1,065,000</u>	<u>75,288</u>	<u>(62,850)</u>
Capital contributions	<u>512,647</u>	<u>1,003,023</u>	<u>102,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,600</u>
Fund balances/net position, beginning	<u>13,134,304</u>	<u>15,364,978</u>	<u>17,193,830</u>	<u>1,271,226</u>	<u>1,507,000</u>	<u>1,862,217</u>	<u>12,553,387</u>
Fund balances/net position, ending	<u>\$ 15,364,978</u>	<u>\$ 17,193,830</u>	<u>\$ 18,405,159</u>	<u>\$ 1,302,517</u>	<u>\$ 2,572,000</u>	<u>\$ 1,937,505</u>	<u>\$ 12,593,137</u>