

CITY OF BROUSSARD
Louisiana

BUDGET
YEAR ENDED JUNE 30, 2025

AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

CITY OF BROUSSARD
BUDGET INDEX

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The Honorable Ray Bourque, Mayor,
and Members of the City Council
City of Broussard, Louisiana

I submit to you the budget for the fiscal year 2025, beginning July 1, 2024. This 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 form Annual Report on the Budget. This budget represents a continuation of present service levels. The budget is fiscally conservative and expenditures are budgeted within anticipated revenues. The budget documents attached include anticipated revenues and expenditures for the General Fund, 1992 Sales Tax Fund, TIF District Sales Tax Fund, 2011 Recreational Sales Tax Fund, Debt Service Funds, LCDBG/Streets Capital Projects Fund, the Utility Fund, and Parks and Recreation Fund. Also attached is a Capital Outlay Budget Request, which includes items for all funds. Additionally, the documents provide significant information on the various programs of the City. There are certain significant aspects of the budget which are detailed below:

GOVERNMENTAL FUNDS:

Expenditures have been increased or decreased over/under the previous year on a line-item basis for each revenue source and expenditure function. Salaries for most employees (excluding police and fire) have been adjusted for a 5% merit raise to be allocated to employees at the discretion of each department head. Police and fire salaries have been increased in accordance with the Police and Fire Department Pay Plans. Salaries for the Mayor and Chief of Police have also been increased by 7%.

The total amount budgeted for merit raises and the pay scale increase is \$ 677,577 .

CAPITAL OUTLAY:

The budget includes a capital outlay request of numerous items listed on Pages 4 and 5 of the budget document totaling \$ 21,742,485 .

UTILITY FUND:

Water and sewer rates will be increased by 5% and 10%, respectively, for the FYE 6/30/25, effective 7/1/24 and again on 1/1/2025. Garbage rates will be raised by the CPI (Consumer Price Index) at the time the City incurs a CPI increase by the garbage collection service provider. Revenues (residential rates) were budgeted with the rates effect as indicated in the chart below. Utility expenses have been increased or decreased over/under the prior year on a line-item basis.

Effective Rates (7/1/2024)

	<u>Base Rate</u>	<u>Per Gallon</u>
Water department	\$13.66 for 1st 2,000 gallons	\$4.76 per 1,000 gal. over 2,000 gallons
Sewer department	\$14.21 for 1st 3,000 gallons	\$6.4 per 1,000 gal. over 3,000 gallons
Garbage department	\$26.63 per residence per month	

Effective Rates (1/1/2025)

	<u>Base Rate</u>	<u>Per Gallon</u>
Water department	\$14.35 for 1st 2,000 gallons	\$5.00 per 1,000 gal. over 2,000 gallons
Sewer department	\$15.64 for 1st 3,000 gallons	\$7.04 per 1,000 gal. over 3,000 gallons

I have attempted to present a budget to you in a fashion and to a detail that will be helpful in your formulating a financial plan for the ensuing budget year. I will be available for any information or help that you may need in interpreting specific items of the budget. Additionally, should your consideration and the public hearing result in adjustments to this document, I am prepared to incorporate these into this document.

Sincerely,

Cristen Thibodeaux
Accounting Manager

CITY OF BROUSSARD, LOUISIANA

CONSOLIDATED BUDGET

June 30, 2025

	2023 Actual	2024 Estimated	2025 Budget
Revenues:			
Taxes	\$ 22,513,572	\$ 22,869,872	\$ 23,447,090
Licenses and permits	1,904,294	2,062,240	1,921,199
Intergovernmental	5,805,624	3,396,534	11,353,305
Charges for services	6,184,523	6,590,150	7,176,671
Parks and recreation	626,755	629,178	613,000
Fines and forfeits	360,831	700,000	750,000
Miscellaneous	<u>803,221</u>	<u>775,771</u>	<u>550,414</u>
Total operating revenues	<u>38,198,820</u>	<u>37,023,745</u>	<u>45,811,679</u>
Expenditures:			
General government	2,740,499	3,084,085	3,331,384
Economic development	329,548	382,320	442,220
Public safety -			
Police	4,261,798	4,972,203	5,390,211
Fire	1,952,015	2,671,607	3,343,099
Streets and drainage	3,963,978	4,302,079	4,782,762
Culture and recreation	17,110	11,241	8,900
Debt service -			
Principal	1,333,373	1,123,771	1,233,235
Interest and issuance costs	615,844	573,457	561,949
Capital outlay	3,322,927	12,284,044	16,566,755
Sports Complex	2,813,597	2,990,582	3,134,244
Utility Fund expenses	<u>7,759,025</u>	<u>7,303,639</u>	<u>7,593,382</u>
Total operating expenses	<u>29,109,714</u>	<u>39,699,028</u>	<u>46,388,141</u>
Operating income (loss)	<u>9,089,106</u>	<u>(2,675,283)</u>	<u>(576,462)</u>
Nonoperating revenues (expenses):			
Debt issuance costs	-	-	-
Amortization of bond discount	(24,206)	(24,000)	(24,000)
Gain (loss) on disposal of assets	73,101	-	-
Interest earned	28,291	23,949	24,000
Interest expense	<u>(805,219)</u>	<u>(771,262)</u>	<u>(752,014)</u>
Total nonoperating revenues (expenses)	<u>(728,033)</u>	<u>(771,313)</u>	<u>(752,014)</u>
Income (loss) before capital contributions and transfers	<u>8,361,073</u>	<u>(3,446,596)</u>	<u>(1,328,476)</u>
Other financing sources (uses):			
Proceeds from debt	-	-	-
Vehicle lease proceeds	548,865	103,482	160,200
Capital outlay - proprietary assets paid by governmental funds	-	(2,500,440)	(4,903,202)
Transfers in	8,455,786	14,505,854	22,668,202
Transfers out	<u>(8,455,786)</u>	<u>(12,005,414)</u>	<u>(17,765,000)</u>
Total other financing sources (uses)	<u>548,865</u>	<u>103,482</u>	<u>160,200</u>
Capital contributions	<u>110,980</u>	<u>-</u>	<u>-</u>
Net change in fund balance/ net position	9,020,918	(3,343,114)	(1,168,276)
Fund balances/net position, beginning	<u>57,647,247</u>	<u>66,668,165</u>	<u>63,325,051</u>
Fund balances/net position, ending	<u>\$ 66,668,165</u>	<u>\$ 63,325,051</u>	<u>\$ 62,156,775</u>

CITY OF BROUSSARD
Capital Outlay Budget Request
June 30, 2025

Description of Capital Item	Functional Department	Project Cost	2024-2025 BUDGET COST	Amount Funded By Grants	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
General Fund								
<u>General Government</u>								
1	Veteran's monument	Gen Gov	50,000	50,000		General Fund revenues	06/30/25	Administration Requested
2	Server	Gen Gov	9,000	9,000		General Fund revenues	06/30/25	Administration Requested
3	Council chambers	Gen Gov	100,000	100,000		General Fund revenues	06/30/25	Administration Requested
4	Christmas Décor	Gen Gov	50,000	50,000		General Fund revenues	06/30/25	Administration Requested
5	Valsin Broussard house	Gen Gov	50,000	50,000		General Fund revenues	06/30/25	Administration Requested
	Total general government		<u>259,000</u>	<u>259,000</u>				
<u>Public Safety:</u>								
<u>Police Department</u>								
6	(2) units	Police	81,000	81,000		Enterprise lease	06/30/25	Citizen Safety Requested
	striping	Police	1,800	1,800		General Fund revenues	06/30/25	Citizen Safety Requested
	(2) Axon camera systems	Police	12,000	12,000				
	(2) laptops	Police	4,400	4,400				
	(2) mobile radios	Police	11,000	11,000				
			110,200	110,200				
7	Court software	Police	78,000	78,000	25,000	General Fund revenues	06/30/25	Citizen Safety Requested
8	Copy machine	Police	10,000	10,000		General Fund revenues	06/30/25	Citizen Safety Requested
9	Dell (laptops and computers)	Police	14,100	14,100		General Fund revenues	06/30/25	Citizen Safety Requested
10	Police Bldg Renovation	Police	820,000	820,000		General Fund revenues--160 St. Martin portion; 640 Gen. Fund	06/30/25	Citizen Safety Requested
	Total police department		<u>1,032,300</u>	<u>1,032,300</u>				
<u>Fire Department</u>								
11	Station 1 remodel	Fire	55,000	55,000		General Fund revenues	06/30/25	Citizen Safety Requested
12	Station 2 plans	Fire	20,000	20,000		General Fund revenues	06/30/25	Citizen Safety Requested
13	Station 3 living quarters	Fire	410,000	410,000		General Fund revenues	06/30/25	Citizen Safety Requested
14	Equipment	Fire	45,000	45,000		General Fund revenues	06/30/25	Citizen Safety Requested
15	Enterprise (2 new trucks)	Fire	50,000	50,000		General Fund revenues	06/30/25	Citizen Safety Requested
16	Training building	Fire	240,000	240,000		General Fund revenues	06/30/25	Citizen Safety Requested
	Total fire department		<u>820,000</u>	<u>820,000</u>				
<u>Streets and drainage:</u>								
17	Coulee Fortune drainage	Street	60,000	60,000		General Fund revenues	06/30/25	Drainage improvements Requested
18	GIS drainage mapping	Street	50,000	50,000		General Fund revenues	06/30/25	Drainage improvements Requested
19	John Deere 75P Excavator	Street	121,271	121,271		General Fund revenues	06/30/25	Streets maintenance Requested
20	JLG 340AJ articulating boom lift	Street	89,675	89,675		General Fund revenues	06/30/25	Streets maintenance Requested
21	Street equipment --mowers, etc	Street	38,134	38,134		General Fund revenues	06/30/25	Streets maintenance Requested
22	Drainage improvements	Street	200,000	200,000		General Fund revenues	06/30/25	Streets maintenance Requested
	Total street and drainage		<u>559,080</u>	<u>559,080</u>				
	TOTAL GENERAL FUND		<u>2,670,380</u>	<u>2,670,380</u>	<u>25,000</u>			
Capital Projects Fund								
23	Bernard Road (Hwy 182 to Hwy 90)	Street					06/30/25	Street improvements Requested
	Engineering		111,829	111,829		State funding (\$4,193,443)/		
	Construction		4,193,471	2,330,305	2,330,305	1992 Sales Tax Fund		
			<u>4,305,300</u>	<u>2,442,134</u>				
24	S. Bernard multi-use path (Main to existing)	Streets	108,900	108,900		Rec Sales Tax	06/30/25	Street improvements Requested
25	Main St. Improvements:	Streets						
	Phase II(A) (Clara to St. Deporres) -							
	Engineering		242,811	145,427		1992 Sales Tax	06/30/25	Street improvements Requested
	Phase III(A) (St. DePorres to Alb Pkwy) -							
	Engineering/Landscape architecture		190,533	190,533		State funding (\$3,097,818 payable over 4 years)		
	Construction III(A)		2,100,962	1,553,920	1,553,920	1992 Sales Tax/Rec Sales Tax		
			<u>2,291,495</u>	<u>1,744,453</u>			06/30/25	Street improvements Approved
	Phase III(B) (St. DePorres to Alb Pkwy) -		1,320,000	1,320,000	1,320,000			
26	St. Nazaire Rd (MPO) - engineering		3,000,000	5,000		1992 Sales Tax	06/30/25	Street improvements Approved
27	S. Bernard J-turns							
	J-turn #1		310,000	-		1992 Sales Tax	06/30/25	Street improvements Requested
	J-turn #4		310,000	-				
	J-turn #5 (single unit truck)		400,000	-				
			<u>1,020,000</u>	<u>-</u>				

CITY OF BROUSSARD
Capital Outlay Budget Request (continued)
June 30, 2025

Description of Capital Item	Functional Department	Project Cost	2024-2025 BUDGET COST	Amount Funded By Grants	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
				\$5,204,225				
28 3 lane Highway 89 Construction Engineering	Streets	4,627,668 <u>238,726</u> 4,866,394	4,627,668 <u>238,726</u> 4,866,394	3,549,980	State funding (\$3,549,980) City of Broussard match - \$479,247 LCG match - \$704,079	06/30/24	Street improvements	Requested
29 2025 streets overlay	Streets	500,000	500,000		1992 Sales Tax	06/30/25	Street improvements	Requested
30 Garber Road bridge/channel mainten	Streets	1,410,000	1,192,259	500,000	1992 Sales Tax/ \$500K LCG	06/30/25	Street improvements	Approved
31 Fairfield/N. Larriviere intersection	Streets	334,000	334,000		1992 Sales Tax	06/30/25	Street improvements	Requested
32 W. Fairfield Dr extension	Streets	472,543	318,080		1992 Sales Tax	06/30/25	Street improvements	Requested
33 Road striping	Utility	167,000	167,000		1992 Sales Tax	06/30/25	Street improvements	Requested
34 Albertson Pkwy/S. Bernard signal		27,000	27,000		1992 Sales Tax	06/30/25	Street improvements	Requested
35 Main Street lift station rehab	Utility	202,500	192,500 *		1992 Sales Tax	06/30/25	Sewer improvements	Approved
36 Lake Talon Road lift station/gravity s	Utility	1,759,075	92,000 *	250,000	St. Martin tax/State repay	06/30/25	Sewer improvements	Approved
37 Lake Talon water wells	Utility	225,000	119,931 *		St. Martin sales tax	06/30/25	Water improvements	Approved
38 Marteau water well	Utility	5,346,000	390,000 *	390,000	State cap outlay/LOC	06/30/25	Water improvements	Requested
39 Ground storage water tank	Utility	600,000	53,002 *		State cap outlay/92 ST	06/30/25	Water improvements	Requested
40 Albertson Pkwy well/ground storage	Utility	4,600,000	390,000 *	390,000	State cap outlay/LOC	06/30/25	Water improvements	Requested
41 Albertson Pkwy lift station	Utility	472,500	217,769 *		92 ST/Developer contrib.	06/30/25	Sewer improvements	Requested
42 Garber water well improvements	Utility	112,500	- *		1992 Sales Tax	06/30/25	Water improvements	Requested
43 Main Street water tower rehab	Utility	800,000	800,000 *		1992 Sales Tax	06/30/25	Water improvements	Requested
44 Highway 90 water tower rehab	Utility	800,000	800,000 *		1992 Sales Tax	06/30/25	Water improvements	Requested
45 Broussard lift station	Utility	980,000	- *				Sewer improvements	
46 Sewer system rehab	Utility	400,000	- *				Sewer improvements	
47 Eola lift station/force main	Utility	2,520,000	1,848,000 *		1992 Sales Tax	06/30/25	Sewer improvements	Requested
48 Main st parking lot	Utility	225,000	225,000		1992 Sales Tax	06/30/25	Street improvements	Requested
49 Feezos road extension	Utility	1,205,000	300,000		1992 Sales Tax	06/30/25	Street improvements	Requested
TOTAL CAPITAL PROJECTS FUND		37,369,018	18,598,849	10,284,205				
Sales Tax Funds								
TOTAL SALES TAX FUNDS		\$ -	\$ -	-				
Total Governmental Funds		\$ 40,039,398	\$ 21,269,229	\$ 10,309,205				
Utility Fund								
48 Albertson Parkway master meter	Utility	\$ 32,500	\$ 20,000		Utility revenues	6/30/25	Water improvements	Requested
49 Mary St. waterline extension	Utility	63,628	58,928	58,928	Utility revenues/LCDBG grant	6/30/25	Water improvements	Requested
50 Natural gas generator 150 kw	Utility	57,969	60,000		Utility revenues	6/30/25	Sewer improvements	Requested
51 Polk St well generator	Utility	60,000	60,000		Utility revenues	6/30/25	Water improvements	Requested
52 Service pump generator	Utility	60,000	60,000		Utility revenues	6/30/25	Sewer improvements	Requested
53 Drive thru floor repair	Utility	13,600	13,600		Utility revenues	6/30/25		Requested
TOTAL UTILITY FUND		\$ 287,697	\$ 272,528	\$58,928				
Parks and Recreation Fund:								
54 (2) Exmark zero turn mowers	Recreator	34,712	34,712		Rec Sales Tax/park rev	6/30/25	Recreation	Requested
55 16' tandem trailer w/ spare tire	Recreator	4,616	4,616		Rec Sales Tax/park rev	6/30/25	Recreation	Requested
56 Weed eater	Recreator	400	400		Rec Sales Tax/park rev	6/30/25	Recreation	Requested
57 (25) radios	Recreator	15,000	15,000		Rec Sales Tax/park rev	6/30/25	Recreation	Requested
58 Misc concrete	Recreator	40,000	40,000		Rec Sales Tax/park rev	6/30/25	Recreation	Requested
59 Replace all backstop netting	Recreator	65,000	65,000		Rec Sales Tax/park rev	6/30/25	Recreation	Requested
60 Picnic tables (Arceneaux park)	Recreator	15,000	15,000		Rec Sales Tax/park rev	6/30/25	Recreation	Requested
61 Ida Crouchet park improvements	Recreator	26,000	26,000		Rec Sales Tax/park rev	6/30/25	Recreation	Requested
Total Sports Complex Fund		200,728	200,728	\$0				
Total Capital Outlay		\$ 40,527,823	\$ 21,742,485	10,368,133				
Total capital project assets funded by grants				\$ 11,374,352				
Net cost of projects to be funded by City								

* Denotes proprietary fund assets paid with governmental funds (to be shown as a transfer to the proprietary fund).----- **4,903,202**

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

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Taxes	\$ 9,902,384	\$ 10,085,022	\$ 10,278,695	1.92%
Licenses and permits	1,904,294	2,062,240	1,921,199	-6.84%
Intergovernmental	5,400,664	749,417	689,100	-8.05%
Fines and forfeits	360,831	700,000	750,000	7.14%
Miscellaneous	<u>676,825</u>	<u>494,198</u>	<u>270,500</u>	<u>-45.26%</u>
Total revenues	<u>18,244,998</u>	<u>14,090,877</u>	<u>13,909,494</u>	<u>-1.29%</u>
Expenditures:				
General government	2,622,630	2,965,065	3,212,884	8.36%
Economic development	329,548	382,320	442,220	15.67%
Public safety -				
Police	4,261,798	4,972,203	5,390,211	8.41%
Fire	1,952,015	2,671,607	3,343,099	25.13%
Streets and drainage	3,963,978	4,302,079	4,782,762	11.17%
Capital outlay	889,985	6,755,817	2,670,380	-60.47%
Debt service -				
Debt issuance costs	-	-	-	0.00%
Vehicle lease principal	320,729	268,771	338,235	25.85%
Vehicle lease interest	40,911	44,877	65,367	45.66%
Principal	167,644	-	-	#DIV/0!
Interest	<u>13,251</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>
Total expenditures	<u>14,562,489</u>	<u>22,362,739</u>	<u>20,245,158</u>	<u>-9.47%</u>
Excess (deficiency) of revenues over expenditures	<u>3,682,509</u>	<u>(8,271,862)</u>	<u>(6,335,664)</u>	<u>-23.41%</u>
Other financing sources (uses):				
Proceeds from issuance of debt	-	-	-	100.00%
Vehicle lease proceeds	548,865	103,482	160,200	54.81%
Transfers in (out) -				
1992 Sales Tax Fund	750,000	1,650,000	4,825,000	192.42%
Capital Projects Fund	<u>(213,034)</u>	<u>(683,835)</u>	<u>-</u>	<u>100.00%</u>
Total other financing sources (uses)	<u>1,085,831</u>	<u>1,069,647</u>	<u>4,985,200</u>	<u>366.06%</u>
Net change in fund balance	4,768,340	(7,202,215)	(1,350,464)	<u>-81.25%</u>
Fund balance, beginning	<u>7,721,695</u>	<u>12,490,035</u>	<u>5,287,820</u>	
Fund balance, ending	<u>\$ 12,490,035</u>	<u>\$ 5,287,820</u>	<u>\$ 3,937,356</u>	

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND
REVENUE SUMMARY
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	Change
Taxes:				
Sales tax - 1%	\$ 8,319,547	\$ 8,523,005	\$ 8,778,695	3.00%
Utility franchise tax	<u>1,582,837</u>	<u>1,562,017</u>	<u>1,500,000</u>	-3.97%
Total taxes	<u>9,902,384</u>	<u>10,085,022</u>	<u>10,278,695</u>	1.92%
Licenses and permits:				
Occupational licenses - regular	966,814	1,039,119	1,039,119	0.00%
Insurance occupational licenses	472,992	415,000	400,000	-3.61%
Condemnation fees	-	500	500	0.00%
Drainage study fees	-	3,000	2,000	-33.33%
Permits	<u>464,488</u>	<u>604,621</u>	<u>479,580</u>	-20.68%
Total licenses and permits	<u>1,904,294</u>	<u>2,062,240</u>	<u>1,921,199</u>	-6.84%
Intergovernmental:				
Federal sources -				
DOJ Bulletproof Vest Grant	-	-	-	0.00%
FEMA	107,654	-	-	#DIV/0!
American Rescue Plan Act	4,704,776	-	-	100.00%
State of Louisiana -				
Video Poker	115,071	136,955	137,000	0.03%
Beer taxes	13,920	17,448	17,500	0.30%
Highway maintenance	14,010	6,565	-	-100.00%
Municipal fire and police supplemental pay	243,460	294,600	294,600	0.00%
Court Software grant	-	-	25,000	#DIV/0!
Local -				
LCVC	7,500	-	-	#DIV/0!
Lafayette Consolidated Government	29,134	132,784	50,000	-62.34%
Lafayette Parish School Board	<u>165,139</u>	<u>161,065</u>	<u>165,000</u>	2.44%
Total intergovernmental	<u>5,400,664</u>	<u>749,417</u>	<u>689,100</u>	-8.05%
Fines, forfeits, and seizures:				
Fines and court costs - regular	359,579	700,000	750,000	7.14%
Seizure income	<u>1,252</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total fines, forfeits and seizures	<u>360,831</u>	<u>700,000</u>	<u>750,000</u>	7.14%
Miscellaneous:				
Interest	173,761	403,666	200,000	-50.45%
Planning/review fees	27,995	45,315	32,000	-29.38%
Sale of assets	139,055	-	-	0.00%
Fingerprints	4,255	2,820	3,000	6.38%
Accident reports	9,073	8,937	9,000	0.70%
Rental income	6,467	6,371	6,500	2.02%
Insurance reimbursement	162	-	-	#DIV/0!
Mayors conference	-	-	-	0.00%
Non-profit contributions	-	-	-	#DIV/0!
Other	<u>316,057</u>	<u>27,089</u>	<u>20,000</u>	-26.17%
Total miscellaneous	<u>676,825</u>	<u>494,198</u>	<u>270,500</u>	-45.26%
Total revenues	<u>\$ 18,244,998</u>	<u>\$ 14,090,877</u>	<u>\$ 13,909,494</u>	-1.29%

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	Change
General government:				
Mayor and council salaries	\$ 217,543	\$ 224,386	\$ 224,386	0.00%
Mayor & council- salary increase	-	-	48,500	100.00%
Salaries - general government	574,083	662,032	692,032	4.53%
Merit raises - 5%	-	-	34,602	100.00%
Payroll taxes	59,762	66,401	78,462	18.16%
Group insurance	163,454	177,247	186,109	5.00%
Retirement	50,062	59,436	62,408	5.00%
Auto allowance	12,600	12,600	12,600	0.00%
Auto maintenance	-	98	1,000	920.41%
Fuel	-	2,945	3,000	1.87%
Insurance	68,173	199,981	250,000	25.01%
Office	77,449	73,000	75,000	2.74%
Utilities	31,705	27,167	41,200	51.65%
Telephone	13,644	12,187	12,400	1.75%
Advertising	17,281	15,660	16,000	2.17%
Dues and subscriptions	32,433	20,520	22,000	7.21%
Demolitions	-	-	10,000	0.00%
Sales tax collections fees	54,996	57,619	60,000	4.13%
Supplies	8,939	13,659	14,000	2.50%
Legal	93,787	87,579	100,000	14.18%
Accounting	26,335	34,241	40,000	16.82%
Due from fire - bookkeeping			(12,000)	#DIV/0!
Engineering	290,792	281,375	290,000	3.07%
Professional fees	351,938	369,722	380,000	2.78%
Consultants	-	575	3,000	421.74%
Training and travel	13,177	14,414	15,000	4.07%
Building inspection fees	343,524	415,971	359,685	-13.53%
Miscellaneous	20,831	29,132	30,000	2.98%
Magistrate court	49,952	50,000	50,000	0.00%
Repairs and maintenance	44,170	50,000	95,000	90.00%
City functions	-	-	10,000	#DIV/0!
Uniforms	-	1,118	2,500	123.61%
Civil Service -- Salaries	6,000	6,000	6,000	0.00%
-- Supplies	-	-	-	0.00%
-- Board counsel	-	-	-	#DIV/0!
Total general government	<u>2,622,630</u>	<u>2,965,065</u>	<u>3,212,884</u>	<u>8.36%</u>
Economic development:				
Salaries	54,891	58,789	58,789	0.00%
Merit raises - 5%	-	-	2,939	100.00%
Payroll taxes	4,426	4,518	4,846	7.26%
Group insurance	9,350	9,321	10,067	8.00%
Retirement	4,031	4,703	5,079	7.99%
BEDC appropriation	200,000	230,000	250,000	8.70%
Advertising	64	100	2,000	1900.00%
Dues and subscriptions	12,059	10,101	12,700	25.73%
Office expense	2,346	2,496	3,000	20.19%
Miscellaneous	350	5,200	500	-90.38%
Professional fees	21,260	10,372	20,000	92.83%
Repairs and maintenance	9,010	30,667	30,000	-2.17%
Supplies	10,026	8,359	15,000	79.45%
Tourism and economic development	-	-	20,000	100.00%
Training and travel	1,735	4,218	2,000	-52.58%
Uniforms	-	83	300	100.00%
Utilities	-	3,393	5,000	47.36%
Total economic development	<u>329,548</u>	<u>382,320</u>	<u>442,220</u>	<u>15.67%</u>

CITY OF BROUSSARD, LOUISIANA

GENERAL FUND

EXPENDITURE SUMMARY

YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			% Change
	2023 Actual	2024 Estimated	2025 Budget	
Public safety:				
Police department -				
Salaries - chief	85,544	92,386	92,386	0.00%
Chief salary increase	-	-	6,500	100.00%
Salaries - other	1,983,926	2,226,093	2,226,093	0.00%
On-behalf payments	238,320	288,000	288,000	0.00%
Pay scale step increase -	-	-	264,200	100.00%
Off-duty security - city events	-	-	8,000	0.00%
School crossing guard	8,020	15,941	16,000	0.37%
Payroll taxes	171,799	219,868	227,115	3.30%
Retirement	396,119	525,791	608,972	15.82%
Group insurance	443,021	499,161	540,919	8.37%
Auto maintenance	59,472	102,581	55,000	-46.38%
Fuel	145,417	140,943	150,000	6.43%
Auto allowance	18,000	18,000	18,000	0.00%
Insurance	232,124	270,326	275,000	1.73%
Insurance claims	-	-	-	0.00%
Miscellaneous	15,460	20,000	20,000	0.00%
Office expense	15,456	30,000	30,000	0.00%
Legal	2,138	10,000	10,000	0.00%
Professional fees	20,812	35,000	40,000	14.29%
Repairs and maintenance	25,738	30,000	35,000	16.67%
Training	24,929	35,000	35,000	0.00%
Uniforms	33,314	45,000	45,000	0.00%
Supplies	14,449	30,000	30,000	0.00%
Dues and subscriptions	257,320	252,113	274,026	8.69%
Utilities	21,333	26,000	45,000	73.08%
Telephone	13,486	20,000	10,000	-50.00%
Tower fees	35,601	40,000	40,000	0.00%
Hurricane expenses	-	-	-	0.00%
Total police department	<u>4,261,798</u>	<u>4,972,203</u>	<u>5,390,211</u>	<u>8.41%</u>

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	Change
Fire department -				
Salaries	932,471	1,093,618	1,093,619	0.00%
Pay plan increase	-	-	160,609	100.00%
On-behalf payments	-	6,600	6,600	100.00%
Payroll taxes	72,110	83,988	98,975	17.84%
Retirement	3,891	4,302	4,301	-0.02%
Group insurance	8,120	8,899	8,800	-1.11%
Auto maintenance & lease costs	74,732	73,441	115,000	56.59%
Fuel	44,467	44,495	45,000	1.13%
Insurance	172,186	190,000	190,000	0.00%
Office	14,490	31,340	24,000	-23.42%
Accounting	12,715	12,725	13,500	6.09%
Professional fees	81,875	48,912	75,000	53.34%
Miscellaneous	9,307	9,000	8,760	-2.67%
Repairs and maintenance	61,089	93,600	172,935	84.76%
Supplies	16,795	17,932	25,000	39.42%
Telephone	23,358	25,000	25,000	0.00%
Training	25,461	25,001	35,000	39.99%
Uniforms	77,690	79,500	79,500	0.00%
Utilities	52,247	65,022	125,000	92.24%
Dues and subscriptions	27,016	24,000	24,000	0.00%
Tower/beeper	4,140	4,205	4,500	7.02%
Fire prevention	4,088	8,002	16,000	99.95%
Due to admin - bookkeeping			12,000	#DIV/0!
Hurricane expenses	-	-	-	0.00%
Fire department allocation	115,000	120,000	160,000	33.33%
Fire department capital	118,767	602,025	820,000	36.21%
Total fire department	<u>1,952,015</u>	<u>2,671,607</u>	<u>3,343,099</u>	<u>25.13%</u>
Total public safety	<u>\$ 6,213,813</u>	<u>\$ 7,643,810</u>	<u>\$ 8,733,310</u>	<u>14.25%</u>
Streets and drainage:				
Salaries	1,584,480	1,879,351	1,937,226	3.08%
Merit raises - 5%	-	-	96,861	100.00%
Payroll taxes	118,325	137,733	159,676	15.93%
Retirement	135,612	157,264	169,845	8.00%
Group insurance	312,070	380,108	437,767	15.17%
Insurance	243,930	309,961	413,281	33.33%
Insurance claims	-	-	-	0.00%
Auto maintenance	34,671	67,635	31,000	-54.17%
Fuel	78,675	82,351	83,000	0.79%
Equipment rental	6,138	14,543	20,000	37.52%
Equipment operating costs	156,522	143,280	145,588	1.61%
Street and drainage maintenance	637,371	387,290	500,000	29.10%
Drainage studies - engineering	67,285	80,649	100,000	23.99%
Professional fees	31,433	21,904	28,500	30.11%
Engineering	116,879	64,339	72,100	12.06%
Office expenses	5,821	7,779	5,000	-35.72%
Utilities	150,509	168,530	156,000	-7.43%
Telephone	16,316	17,321	18,275	5.51%
Uniforms	30,909	33,604	30,000	-10.72%
Supplies	137,853	141,439	147,500	4.29%
Dues and subscriptions	-	5,304	6,300	18.78%
Training and travel	-	1,552	2,500	61.08%
On call patching	-	105,758	121,011	14.42%
Hurricane expenses	-	-	-	0.00%
Inmate litter crew	84,032	86,976	91,332	5.01%
Miscellaneous	15,147	7,408	10,000	34.99%
Total streets and drainage	<u>3,963,978</u>	<u>4,302,079</u>	<u>4,782,762</u>	<u>11.17%</u>

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			% Change
	2023 Actual	2024 Estimated	2025 Budget	
Capital outlay:				
General government -				
Various improvements	-	15,123	9,000	-40.49%
Street decorations	43,249	53,864	50,000	-7.17%
Council chambers/police building engineer/architect	18,250	-	100,000	#DIV/0!
Valsin Broussard house	5,123	-	50,000	0.00%
Veteran's monument	-	-	50,000	0.00%
Public safety -				
Police:				
Building -5801 Hwy 90		5,386,290	820,000	
Equipment	174,664	32,005	-	-100.00%
Vehicles	268,126	-	110,200	#DIV/0!
Upgrading Technology			102,100	
Fire:				
Station 1 remodel			55,000	
Station 2 plans			20,000	
Station 3 living quarters			410,000	
112 Bercegeay (decon building)		294,043	-	
Equipment		307,982	45,000	
New vehicles--Small Trucks			50,000	
Training Building			240,000	
Streets and drainage -				
Leased vehicles-23// Bldg--102 Bercegeay-24	207,119	103,482	-	-100.00%
Drainage improvements	46,144	278,070	200,000	-28.08%
Coulee Fortune drainage (equipment rental)	-	284,958	60,000	100.00%
GIS drainage mapping	-	-	50,000	100.00%
Equipment	127,310	-	249,080	#DIV/0!
Total capital outlay	<u>889,985</u>	<u>6,755,817</u>	<u>2,670,380</u>	<u>-60.47%</u>
Debt service:				
Debt issuance costs	-	-	-	0.00%
Vehicle lease principal	320,729	268,771	338,235	25.85%
Vehicle lease interest	40,911	44,877	65,367	45.66%
Principal	167,644	-	-	#DIV/0!
Interest	13,251	-	-	#DIV/0!
Total debt service	<u>542,535</u>	<u>313,648</u>	<u>403,602</u>	<u>28.68%</u>
 Total expenditures	 <u>\$ 14,562,489</u>	 <u>\$ 22,362,739</u>	 <u>\$ 20,245,158</u>	 <u>-9.47%</u>

CITY OF BROUSSARD, LOUISIANA

SPECIAL REVENUE FUND
 1992 SALES TAX FUND BUDGET
 YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
Revenues:				
Taxes				
Sales taxes - 1%	\$ 8,319,547	\$ 8,523,005	\$ 8,778,695	3.00%
Miscellaneous - interest	<u>79,640</u>	<u>257,276</u>	<u>257,276</u>	<u>0.00%</u>
Total revenues	<u>8,399,187</u>	<u>8,780,281</u>	<u>9,035,971</u>	<u>2.91%</u>
Expenditures:				
General government				
Collection fees	54,996	62,077	60,000	-3.35%
Professional fees	<u>17,235</u>	<u>18,000</u>	<u>20,000</u>	<u>11.11%</u>
Total expenditures	<u>72,231</u>	<u>80,077</u>	<u>80,000</u>	<u>-0.10%</u>
Excess of revenues over expenditures	<u>8,326,956</u>	<u>8,700,204</u>	<u>8,955,971</u>	<u>2.94%</u>
Other financing uses:				
Transfers out				
General Fund	(750,000)	(1,650,000)	(4,825,000)	192.42%
Utility Fund	(450,000)	(100,000)	-	-100.00%
Capital Projects Fund	(1,246,300)	(4,790,019)	(8,000,000)	67.01%
Debt service funds	<u>(1,402,523)</u>	<u>(1,427,770)</u>	<u>(1,390,000)</u>	<u>-2.65%</u>
Total other financing uses	<u>(3,848,823)</u>	<u>(7,967,789)</u>	<u>(14,215,000)</u>	<u>78.41%</u>
Net change in fund balance	4,478,133	732,415	(5,259,029)	<u>-818.04%</u>
Fund balance, beginning	<u>4,325,283</u>	<u>8,803,416</u>	<u>9,535,831</u>	
Fund balance, ending	<u>\$ 8,803,416</u>	<u>\$ 9,535,831</u>	<u>\$ 4,276,802</u>	

CITY OF BROUSSARD, LOUISIANA
SPECIAL REVENUE FUND
TIF STATE SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
Revenues:				
Taxes				
Sales taxes	\$ 132,323	\$ -	\$ -	#DIV/0!
Miscellaneous				
Interest	<u>521</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total revenues	<u>132,844</u>	<u>-</u>	<u>-</u>	#DIV/0!
Expenditures:				
General government				
Collection fees	2,106	-	-	#DIV/0!
Professional fees	<u>6,589</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total general government expenditures	<u>8,695</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total expenditures	<u>8,695</u>	<u>-</u>	<u>-</u>	#DIV/0!
Excess (deficiency) of revenues over expenditures	124,149	-	-	#DIV/0!
Other financing uses:				
Transfer to Utility Fund	-	-	-	0.00%
Transfer to Capital Projects Fund	<u>(821,829)</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total other financing uses	<u>(821,829)</u>	<u>-</u>	<u>-</u>	#DIV/0!
Net change in fund balance	(697,680)	-	-	#DIV/0!
Fund balance, beginning	<u>697,680</u>	<u>-</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

CITY OF BROUSSARD, LOUISIANA
SPECIAL REVENUE FUND
2011 RECREATIONAL SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
Revenues:				
Taxes				
Sales taxes - 1/2%	\$ 4,159,318	\$ 4,261,845	\$ 4,389,700	3.00%
Miscellaneous - interest	<u>34,791</u>	<u>10,088</u>	<u>10,088</u>	<u>0.00%</u>
Total revenues	<u>4,194,109</u>	<u>4,271,933</u>	<u>4,399,788</u>	<u>2.99%</u>
Expenditures:				
General government				
Collection fees	27,527	23,443	30,000	27.97%
Professional fees	<u>6,590</u>	<u>7,915</u>	<u>8,500</u>	<u>7.39%</u>
Total general government	<u>34,117</u>	<u>31,358</u>	<u>38,500</u>	<u>22.78%</u>
Culture and recreation				
Ida Crochet Park -				
Repairs and maintenance	5,754	2,684	2,100	-21.76%
Supplies	711	281	300	
Utilities	<u>10,645</u>	<u>8,276</u>	<u>6,500</u>	<u>-21.46%</u>
Total Ida Crochet Park	<u>17,110</u>	<u>11,241</u>	<u>8,900</u>	<u>-20.83%</u>
Veterans Park -				
Engineering	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total culture and recreation	<u>17,110</u>	<u>11,241</u>	<u>8,900</u>	<u>-20.83%</u>
Capital outlay				
Equipment	-	-	105,728	#DIV/0!
Park improvements	4,297	-	80,000	100.00%
Security cameras	-	-	-	0.00%
Playground equipment	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>0.00%</u>
Total capital outlay	<u>4,297</u>	<u>-</u>	<u>200,728</u>	<u>#DIV/0!</u>
Total expenditures	<u>55,524</u>	<u>42,599</u>	<u>248,128</u>	<u>482.47%</u>
Excess of revenues over expenditures	<u>4,138,585</u>	<u>4,229,334</u>	<u>4,151,660</u>	<u>-1.84%</u>
Other financing uses:				
Transfer to Capital Projects Fund	(251,311)	(140,000)	(150,000)	7.14%
Transfers to Parks and Recreation Fund:	(3,140,947)			
Operating transfer	-	(1,600,000)	(1,800,000)	12.50%
Recreation Sales Tax Bonds	<u>-</u>	<u>(1,613,790)</u>	<u>(1,600,000)</u>	<u>-0.85%</u>
Total other financing uses	<u>(3,392,258)</u>	<u>(3,353,790)</u>	<u>(3,550,000)</u>	<u>5.85%</u>
Net change in fund balance	<u>746,327</u>	<u>875,544</u>	<u>601,660</u>	<u>-31.28%</u>
Fund balance, beginning	<u>2,744,527</u>	<u>3,490,854</u>	<u>4,366,398</u>	
Fund balance, ending	<u>\$ 3,490,854</u>	<u>\$ 4,366,398</u>	<u>\$ 4,968,058</u>	

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND
2015 SALES TAX BOND FUND
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	Change
Revenues:				
Miscellaneous - interest	\$ 6,837	\$ 9,720	\$ 8,349	-14.10%
Expenditures:				
Debt service -				
Principal retirement	420,000	420,000	445,000	5.95%
Interest and fiscal charges	297,823	278,422	257,423	-7.54%
Total expenditures	<u>717,823</u>	<u>698,422</u>	<u>702,423</u>	<u>0.57%</u>
Excess (deficiency) of revenues over expenditures	<u>(710,986)</u>	<u>(688,702)</u>	<u>(694,074)</u>	<u>0.78%</u>
Other financing sources:				
Transfers in	703,756	700,630	700,000	-0.09%
Transfers out	-	-	-	0.00%
Total other financing sources (uses)	<u>703,756</u>	<u>700,630</u>	<u>700,000</u>	<u>-0.09%</u>
Net change in fund balance	(7,230)	11,928	5,926	<u>-50.32%</u>
Fund balance, beginning	<u>392,845</u>	<u>385,615</u>	<u>397,543</u>	
Fund balance, ending	<u>\$ 385,615</u>	<u>\$ 397,543</u>	<u>\$ 403,469</u>	

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND
2016 SALES TAX BOND FUND
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
Revenues:				
Miscellaneous - interest	\$ 4,064	\$ 3,867	\$ 3,600	-6.90%
Expenditures:				
Debt service -				
Principal retirement	325,000	335,000	345,000	2.99%
Interest and fiscal charges	246,951	234,200	224,150	-4.29%
Total expenditures	<u>571,951</u>	<u>569,200</u>	<u>569,150</u>	-0.01%
Excess (deficiency) of revenues over expenditures	<u>(567,887)</u>	<u>(565,333)</u>	<u>(565,550)</u>	0.04%
Other financing sources:				
Transfers in	568,992	570,000	570,000	0.00%
Transfers out	-	-	-	0.00%
Total other financing sources (uses)	<u>568,992</u>	<u>570,000</u>	<u>570,000</u>	0.00%
Net change in fund balance	1,105	4,667	4,450	-4.65%
Fund balance, beginning	<u>1,119,331</u>	<u>1,120,436</u>	<u>1,125,103</u>	
Fund balance, ending	<u>\$ 1,120,436</u>	<u>\$ 1,125,103</u>	<u>\$ 1,129,553</u>	

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND
2011 DEQ BOND FUND
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Miscellaneous - interest	\$ 543	\$ 622	\$ 601	-3.38%
Expenditures:				
Debt service -				
Principal retirement	100,000	100,000	105,000	5.00%
Interest and fiscal charges	16,908	15,958	15,009	-5.95%
Total expenditures	<u>116,908</u>	<u>115,958</u>	<u>120,009</u>	<u>3.49%</u>
Excess (deficiency) of revenues over expenditures	<u>(116,365)</u>	<u>(115,336)</u>	<u>(119,408)</u>	<u>3.53%</u>
Other financing sources:				
Transfers in	129,776	157,140	120,000	-23.63%
Transfers out	-	-	-	0.00%
Total other financing sources (uses)	<u>129,776</u>	<u>157,140</u>	<u>120,000</u>	<u>-23.63%</u>
Net change in fund balance	13,411	41,804	592	<u>-98.58%</u>
Fund balance, beginning	<u>341,805</u>	<u>355,216</u>	<u>397,020</u>	
Fund balance, ending	<u>\$ 355,216</u>	<u>\$ 397,020</u>	<u>\$ 397,612</u>	

CITY OF BROUSSARD, LOUISIANA
CAPITAL PROJECTS FUND
LCDBG/STREETS CAPITAL PROJECTS FUND BUDGET
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	Change
Revenues:				
Intergovernmental -				
Federal sources				
CDBG grant	\$ -	\$ -	\$ -	0.00%
State sources				
Act 45 State Capital grant	404,960		-	0.00%
La DOTD - Main St. Phase III	-	829,924	2,753,920	100.00%
Facility Planning & Control - Hwy 89	-	-	3,549,980	100.00%
Facility Planning & Control - La Neuville Rd	-	-	-	#DIV/0!
Facility Planning & Control - S. Bernard	-	1,395,998	2,830,305	100.00%
Facility Planning & Control - Lake Talon sewer	-	-	250,000	100.00%
Facility Planning & Control - Marteau water well	-	-	390,000	0.00%
Facility Planning & Control - Ground storage tank	-	-	-	0.00%
Facility Planning & Control - Alb Pkwy well	-	-	390,000	0.00%
Local sources				
LCG - La Neuville Road reconstruction	-	270,470	-	-100.00%
LCG - Hwy 89	-	25,725	-	-100.00%
LCG - Garber Road bridge	-	-	500,000	100.00%
Miscellaneous -				
Developer contributions	-	125,000	-	100.00%
Total revenues	<u>\$ 404,960</u>	<u>\$ 2,647,117</u>	<u>\$ 10,664,205</u>	302.86%
Expenditures:				
Current -				
General government:				
Professional fees	2,826	7,585	-	-100.00%
Total general government expenditures	<u>2,826</u>	<u>7,585</u>	<u>-</u>	-100.00%
Capital outlay -				
Streets and drainage -				
S. Bernard Road (Hwy. 90 to Hwy. 182)	167,125	1,481,148	2,442,134	64.88%
S. Bernard Road Div II (Hwy 182 to Alberstson)	15,209	-	-	#DIV/0!
Main Street Phase I (S. Bernard to Clara)	367,725	85,282	108,900	27.69%
Main Street Phase II (Clara to St. De Porres)	179,831	97,384	145,427	49.33%
Main Street Phase III(A) (SDP to Alb. Pkwy)	324,972	827,575	1,744,453	110.79%
Main Street Phase III(B) (SDP to Alb. Pkwy)	-	-	1,320,000	0.00%
S. Bernard/Fairfield multi-use path	55,766	156,728	-	-100.00%
Fairfield/Marteau intersection improvements	-	-	-	0.00%
Fairfield/Larivierre intersection improvements	9,778	32,423	334,000	930.13%
St. Nazaire Road (MPO)	115,250	-	5,000	100.00%
S. Bernard J-turns #2 and #3	522,071	-	-	#DIV/0!
La Neuville Road reconstruction	420,295	233,113	-	-100.00%
Lake Talon Road drainage	-	-	-	0.00%
Highway 89 improvements	128,013	105,638	4,866,394	4506.67%
S. Bernard Phase II lighting	-	-	-	0.00%
Main St parking lot			225,000	0.00%
Fezzos Road extension			300,000	0.00%

CITY OF BROUSSARD, LOUISIANA
CAPITAL PROJECTS FUND
LCDBG/STREETS CAPITAL PROJECTS FUND BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
Albertson/S. Bernard signal	-	-	27,000	0.00%
Road striping	-	-	167,000	#DIV/0!
2023 streets overlay	80,815	1,127,662	-	-100.00%
2025 streets overlay	-	-	500,000	100.00%
W. Fairfield Dr. extension	41,795	617,653	318,080	-48.50%
St. Nazaire Road turn lane	-	97,215	-	-100.00%
Garber Road overlay	-	184,305	-	100.00%
Garber Road outfall channel maintenance	-	482,101	1,192,259	147.30%
Total streets and drainage capital outlay	<u>2,428,645</u>	<u>5,528,227</u>	<u>13,695,647</u>	147.74%
Utility projects (shown as transfer to Utility Fund)				
Eola lift station	-	53,000	-	-100.00%
Waterline - Amb Caffery (Hwy 89 to Bonin)	-	401,704	-	-100.00%
Garber Road water well improvements	-	-	-	0.00%
St. Nazaire Rd lift station	-	279,014	-	-100.00%
Main Street lift station rehab	-	3,350	192,500	5646.27%
Sugar Trace South lift station rehab	-	116,972	-	100.00%
Lake Talon Rd lift station/gravity sewer	-	1,646,400	92,000	-94.41%
Lake Talon water wells	-	-	119,931	-100.00%
Marteau water well	-	-	390,000	0.00%
Ground water storage tank (eng)	-	-	53,002	100.00%
Albertson Pkwy water well/ground storage	-	-	390,000	0.00%
Albertson Parkway lift station	-	-	217,769	100.00%
Hwy 90 water tower rehab	-	-	800,000	
Main St water tower rehab	-	-	800,000	
Eola lift station/force main	-	-	1,848,000	
Albertson Parkway master meter	-	-	-	
Mary St waterline extension	-	-	-	
Natural gas generator 150 kw	-	-	-	
Polk St well generator	-	-	-	
Service pump generator	-	-	-	
Drive thru floor repair	-	-	-	
Total utility capital outlay	<u>-</u>	<u>2,500,440</u>	<u>4,903,202</u>	96.09%
Total capital outlay	<u>2,428,645</u>	<u>8,028,667</u>	<u>18,598,849</u>	131.66%
Total expenditures	<u>2,431,471</u>	<u>8,036,252</u>	<u>18,598,849</u>	131.44%
Excess (deficiency) of revenues over expenditures	<u>(2,026,511)</u>	<u>(5,389,135)</u>	<u>(7,934,644)</u>	47.23%
Other financing sources (uses):				
Proceeds from debt	-	-	-	100.00%
Transfer from General Fund	213,034	683,835	-	100.00%
Transfers from 1992 Sales Tax Fund	1,246,300	4,790,019	8,000,000	67.01%
Transfer from TIF Sales Tax Fund	821,829	-	-	#DIV/0!
Transfer from Recreation Sales Tax	251,311	140,000	150,000	7.14%
Transfer to Utility Fund	(644,187)	-	-	0.00%
Total other financing sources (uses)	<u>1,888,287</u>	<u>5,613,854</u>	<u>8,150,000</u>	45.18%
Net change in fund balance	<u>(138,224)</u>	<u>224,719</u>	<u>215,356</u>	-4.17%
Fund balance, beginning	<u>192,398</u>	<u>54,174</u>	<u>278,893</u>	
Fund Balance, ending	<u>\$ 54,174</u>	<u>\$ 278,893</u>	<u>\$ 494,249</u>	

Paid by
Utility
Fund

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

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	Change
Operating Revenues:				
Charges for services -				
Water sales	\$ 2,787,605	\$ 2,905,412	\$ 3,123,318	7.50%
Sewerage service charges	1,388,030	1,704,025	1,959,629	15.00%
Garbage service charges	1,490,333	1,604,105	1,684,310	5.00%
Connections, penalties, impact fees, and other	518,555	376,608	409,414	8.71%
Total operating revenues	6,184,523	6,590,150	7,176,671	8.90%
Operating Expenses:				
Salaries	675,723	667,376	667,376	0.00%
Merit raises - 5%	-	-	33,369	100.00%
Payroll taxes	48,232	46,925	53,980	15.03%
Retirement	62,661	60,407	65,239	8.00%
Group insurance	146,407	148,702	160,598	8.00%
Bad debt	35,617	10,500	11,500	9.52%
Branch removal	113,715	122,955	125,000	1.66%
Dues & subscriptions	8,966	4,387	9,215	110.05%
Professional fees	117,213	73,902	75,000	1.49%
Engineering fees	170,086	114,958	197,000	71.37%
Repairs and maintenance	853,680	760,608	772,674	1.59%
Vehicle maintenance	16,949	22,578	18,500	-18.06%
Fuel	22,526	21,940	24,250	10.53%
Utilities	179,906	270,403	313,000	15.75%
Telephone	29,128	14,471	8,400	-41.95%
Materials and supplies	920,463	974,345	905,000	-7.12%
Uniforms	10,773	10,894	10,275	-5.68%
Depreciation	1,407,710	1,377,486	1,515,234	10.00%
Depreciation - ROU assets	50,263	50,000	50,000	0.00%
Insurance	185,713	299,111	329,022	10.00%
Public dumpsters	73,695	65,075	67,500	3.73%
Office	74,508	81,854	68,500	-16.31%
Training and travel	3,996	2,000	5,000	150.00%
Water lease	1,162,888	671,626	580,000	-13.64%
Garbage collections expense	1,327,335	1,378,423	1,463,000	6.14%
Hurricane expense	-	-	-	0.00%
Miscellaneous	60,872	52,713	64,750	22.83%
Total operating expenses	7,759,025	7,303,639	7,593,382	3.97%
Operating income (loss)	(1,574,502)	(713,489)	(416,711)	-41.60%

CITY OF BROUSSARD, LOUISIANA
UTILITY FUND BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			
	2023	2024	2025	
	Actual	Estimated	Budget	
Nonoperating revenues:				
Debt issuance costs	-	-	-	0.00%
Gain (loss) on sale of assets	73,101	-	-	#DIV/0!
Vehicle lease interest	-	-	-	#DIV/0!
Interest income	6,527	8,700	9,000	3.45%
Interest expense	(28,269)	(27,500)	(27,000)	-1.82%
Total nonoperating revenues	<u>51,359</u>	<u>(18,800)</u>	<u>(18,000)</u>	<u>-4.26%</u>
Income (loss) before contributions and transfers	<u>(1,523,143)</u>	<u>(732,289)</u>	<u>(434,711)</u>	<u>-40.64%</u>
Capital contributions	<u>83,980</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Transfers in (out) -				
1992 Sales Tax Fund	450,000	100,000	-	-100.00%
Capital Projects Fund	644,187	2,500,440	4,903,202	96.09%
Total transfers in (out)	<u>1,094,187</u>	<u>2,600,440</u>	<u>4,903,202</u>	<u>88.55%</u>
Increase (decrease) in net position	<u>(344,976)</u>	<u>1,868,151</u>	<u>4,468,491</u>	<u>139.19%</u>
Net position, beginning	<u>29,469,400</u>	<u>29,124,424</u>	<u>30,992,575</u>	
Net position, ending	<u>\$ 29,124,424</u>	<u>\$ 30,992,575</u>	<u>\$ 35,461,066</u>	

CITY OF BROUSSARD, LOUISIANA
UTILITY FUND BUDGET
WATER DEPARTMENT
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
Operating Revenues:				
Customer service charges	\$ 2,787,605	\$ 2,905,412	\$ 3,123,318	7.50%
Connections, penalties, impact fees, and other	<u>353,855</u>	<u>315,808</u>	<u>339,494</u>	<u>7.50%</u>
Total operating revenues	<u>3,141,460</u>	<u>3,221,220</u>	<u>3,462,812</u>	<u>7.50%</u>
Operating Expenses:				
Salaries	399,017	405,436	405,436	0.00%
Merit raises - 5%	-	-	20,272	100.00%
Payroll taxes	29,144	29,013	33,418	15.18%
Retirement	37,700	41,815	45,160	8.00%
Group insurance	76,412	79,347	85,695	8.00%
Bad debt	16,384	-	-	#DIV/0!
Dues and subscriptions	5,444	3,702	5,215	40.87%
Professional fees	38,439	47,635	48,000	0.77%
Engineering fees	123,040	73,342	122,000	66.34%
Repairs and maintenance	267,095	253,124	269,587	6.50%
Vehicle maintenance	12,122	18,649	13,250	-28.95%
Fuel	13,859	11,010	14,750	33.97%
Utilities	22,752	143,000	150,000	4.90%
Telephone	21,010	8,174	4,200	-48.62%
Materials and supplies	607,201	722,444	620,000	-14.18%
Depreciation	465,028	454,193	499,612	10.00%
Depreciation - ROU assets	29,184	25,000	25,000	0.00%
Uniforms	5,559	5,089	5,300	4.15%
Insurance	93,515	154,492	169,941	10.00%
Office	28,304	36,177	25,000	-30.90%
Training and travel	2,128	631	2,500	296.20%
Water purchase	1,162,888	671,626	580,000	-13.64%
Hurricane expense	-	-	-	0.00%
Miscellaneous	<u>60,210</u>	<u>52,513</u>	<u>64,000</u>	<u>21.87%</u>
Total operating expenses	<u>3,516,435</u>	<u>3,236,412</u>	<u>3,208,336</u>	<u>-0.87%</u>
Operating income (loss)	<u>\$ (374,975)</u>	<u>\$ (15,192)</u>	<u>\$ 254,476</u>	<u>-1775.07%</u>

CITY OF BROUSSARD, LOUISIANA
UTILITY FUND BUDGET
SEWER DEPARTMENT
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
Operating Revenues:				
Customer service charges	\$ 1,388,030	\$ 1,704,025	\$ 1,959,629	15.00%
Connections, penalties, impact fees, and other	<u>123,819</u>	<u>60,800</u>	<u>69,920</u>	<u>15.00%</u>
Total operating revenues	<u>1,511,849</u>	<u>1,764,825</u>	<u>2,029,549</u>	<u>15.00%</u>
Operating Expenses:				
Salaries	276,706	261,940	261,940	0.00%
Salary Increase - 5%	-	-	13,097	100.00%
Payroll taxes	19,088	17,912	20,562	14.79%
Retirement	24,961	18,592	20,079	8.00%
Group insurance	69,995	69,355	74,903	8.00%
Bad debt	8,548	-	1,000	#DIV/0!
Dues and subscriptions	3,522	685	4,000	483.94%
Professional fees	78,774	26,267	27,000	2.79%
Engineering fees	47,046	41,616	75,000	80.22%
Repairs and maintenance	586,585	507,484	503,087	-0.87%
Vehicle maintenance	4,827	3,929	5,250	33.62%
Fuel	8,667	10,930	9,500	-13.08%
Utilities	157,154	127,403	163,000	27.94%
Telephone	8,118	6,297	4,200	-33.30%
Materials and supplies	313,262	251,901	285,000	13.14%
Uniforms	5,214	5,805	4,975	-14.30%
Depreciation	942,682	923,293	1,015,622	10.00%
Depreciation - ROU assets	21,079	25,000	25,000	0.00%
Insurance	92,198	144,619	159,081	10.00%
Office	25,960	25,382	22,500	-11.35%
Training and travel	1,868	1,369	2,500	82.62%
Hurricane expense	-	-	-	0.00%
Miscellaneous	<u>662</u>	<u>200</u>	<u>750</u>	<u>275.00%</u>
Total operating expenses	<u>2,696,916</u>	<u>2,469,979</u>	<u>2,698,046</u>	<u>9.23%</u>
Operating income (loss)	<u>\$ (1,185,067)</u>	<u>\$ (705,154)</u>	<u>\$ (668,497)</u>	<u>-5.20%</u>

CITY OF BROUSSARD, LOUISIANA
UTILITY FUND BUDGET
GARBAGE DEPARTMENT
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	Actual	Estimated	Budget	
Operating Revenues:				
Customer service charges	\$ 1,490,333	\$ 1,604,105	\$ 1,684,310	5.00%
Connections, penalties, impact fees, and other	40,881	-	-	#DIV/0!
Total operating revenues	<u>1,531,214</u>	<u>1,604,105</u>	<u>1,684,310</u>	<u>5.00%</u>
Operating Expenses:				
Bad debt	10,685	10,500	10,500	0.00%
Branch removal	113,715	122,955	125,000	1.66%
Public dumpsters	73,695	65,075	67,500	3.73%
Office	20,244	20,295	21,000	3.47%
Garbage collections expense	1,327,335	1,378,423	1,463,000	6.14%
Miscellaneous	-	-	-	0.00%
Total operating expenses	<u>1,545,674</u>	<u>1,597,248</u>	<u>1,687,000</u>	<u>5.62%</u>
Operating income (loss)	<u>\$ (14,460)</u>	<u>\$ 6,857</u>	<u>\$ (2,690)</u>	<u>-139.23%</u>

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND BUDGET
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	ACTUAL	ESTIMATED	BUDGET	Change
Operating revenues:				
Sponsorships	\$ 93,000	\$ 78,750	\$ 100,000	26.98%
Team sponsorships	4,600	4,200	3,000	-28.57%
Baseball league	19,730	16,930	17,000	0.41%
T-ball league	11,605	11,145	12,000	7.67%
Softball league - youth	5,400	8,620	8,000	-7.19%
Softball league - adult	16,200	15,135	18,000	18.93%
Soccer league	18,816	17,040	12,000	-29.58%
Football - youth	847	-	3,000	#DIV/0!
Football - adult	-	-	-	0.00%
Gate fees	14,769	15,223	16,000	5.10%
Tennis court rental fees	4,414	4,067	4,000	-1.65%
Tennis program fees	37,475	35,281	35,000	-0.80%
Concession fees	93,444	93,718	84,000	-10.37%
Rental fees	248,089	226,475	231,000	2.00%
Commissions income	-	-	-	0.00%
Miscellaneous	3,927	34,824	3,000	-91.39%
Security fees	54,439	67,770	67,000	-1.14%
Total revenue	<u>626,755</u>	<u>629,178</u>	<u>613,000</u>	<u>-2.57%</u>
Operating expenses:				
Salaries	541,879	599,930	599,930	0.00%
Part-time staff	97,318	126,605	126,605	0.00%
Merit raises - 5%	-	-	29,997	100.00%
Payroll taxes	53,648	60,069	59,388	-1.13%
Group insurance	118,000	123,605	133,493	8.00%
Retirement	34,903	48,975	51,424	5.00%
Insurance	104,783	164,468	172,691	5.00%
Insurance claims	-	-	-	0.00%
Accounting fees	15,000	17,000	18,000	5.88%
Auto expense	3,833	2,583	2,600	0.66%
Gas expense	20,696	22,015	23,000	4.47%
Equipment rental	-	43,772	44,000	0.52%
Office expense	16,025	15,972	17,000	6.44%
Bank and credit card fees	15,441	17,405	18,000	3.42%
Operational supplies	38,158	34,582	60,000	73.50%
Depreciation	950,574	957,734	1,051,366	9.78%
Depreciation - ROU assets	7,546	-	-	#DIV/0!
Professional fees	70,662	74,166	76,000	2.47%
Repairs and maintenance	168,615	160,351	163,000	1.65%
Supplies	121,777	50,611	54,000	6.70%
Telephone	11,453	8,002	6,000	-25.02%
Utilities	121,465	140,761	104,000	-26.12%
Internet	40,447	44,124	44,500	0.85%
Miscellaneous	6,360	2,492	3,000	20.39%
Uniforms	11,712	12,491	13,000	4.07%

(continued)

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND BUDGET (continued)
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	ACTUAL	ESTIMATED	BUDGET	Change
Dues and subscriptions	1,505	9,366	10,000	6.77%
Advertising	1,370	1,100	2,500	127.27%
Tools and equipment	-	-	-	0.00%
Award expenses	1,019	-	5,000	#DIV/0!
League officials	22,570	19,820	31,000	56.41%
Tournament fees	5,322	-	2,500	#DIV/0!
Sponsorship signs and supplies	26,460	2,418	15,000	520.35%
Sponsorship commissions	8,950	5,133	8,000	55.85%
Tennis contract labor	65,075	56,283	29,750	-47.14%
Training and travel	1,423	1,080	2,500	131.48%
Garbage expense	39,233	37,347	37,000	-0.93%
Janitorial expense	-	20,030	25,000	24.81%
Hurricane expenses	-	-	-	0.00%
Security expense	70,375	110,292	95,000	-13.87%
	<u>2,813,597</u>	<u>2,990,582</u>	<u>3,134,244</u>	<u>4.80%</u>
Operating loss before capital contributions and transfers	<u>(2,186,842)</u>	<u>(2,361,404)</u>	<u>(2,521,244)</u>	<u>6.77%</u>
Nonoperating revenues (expenses):				
Gain (loss) on disposal of assets	-	-	-	0.00%
Vehicle lease interest	-	-	-	#DIV/0!
Debt issuance costs	-	-	-	0.00%
Amortization of bond discount	(24,206)	(24,000)	(24,000)	0.00%
Interest income	21,764	15,249	15,000	-1.63%
Interest and fiscal agency fees	(776,950)	(743,762)	(725,014)	-2.52%
Total nonoperating revenues (expense):	<u>(779,392)</u>	<u>(752,513)</u>	<u>(734,014)</u>	<u>-2.46%</u>
Transfers in:				
Transfers from Recreation Sales Tax Fund -				
Operating transfer-Rec sales tax fund	-	1,600,000	1,800,000	12.50%
Recreation sales tax fund	3,140,946	1,613,790	1,600,000	-0.85%
Total transfers in	<u>3,140,946</u>	<u>3,213,790</u>	<u>3,400,000</u>	<u>5.79%</u>
Capital contributions	27,000	-	-	#DIV/0!
Increase (decrease) in net position	201,712	99,873	144,742	44.93%
Net position, beginning	<u>10,642,283</u>	<u>10,843,995</u>	<u>10,943,868</u>	
Net position, ending	<u>\$ 10,843,995</u>	<u>\$ 10,943,868</u>	<u>\$ 11,088,610</u>	

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND BUDGET - ST. JULIEN PARK
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	ACTUAL	ESTIMATED	BUDGET	Change
St. Julien Park revenue:				
Sponsorships	\$ 93,000	\$ 78,750	\$ 100,000	26.98%
Team sponsorships	4,600	4,200	3,000	-28.57%
Baseball league	19,730	16,930	17,000	0.41%
T-ball league	11,605	11,145	12,000	7.67%
Softball league - youth	5,400	8,620	8,000	-7.19%
Softball league - adult	16,200	15,135	18,000	18.93%
Soccer league	18,816	17,040	12,000	-29.58%
Football - youth	847	-	3,000	#DIV/0!
Football - adult	-	-	-	0.00%
Gate fees	14,769	15,223	16,000	5.10%
Tennis court rental fees	4,414	4,067	4,000	-1.65%
Tennis program fees	37,475	35,281	35,000	-0.80%
Concession fees	93,444	93,718	84,000	-10.37%
Rental fees	243,959	225,962	230,000	1.79%
Commissions income	-	-	-	0.00%
Miscellaneous	3,927	34,824	3,000	-91.39%
Security fees	54,439	67,770	67,000	-1.14%
Total revenue	<u>622,625</u>	<u>628,665</u>	<u>612,000</u>	<u>-2.65%</u>
St. Julien Park expenses:				
Salaries	541,879	599,930	599,930	0.00%
Part-time staff	97,318	126,605	126,605	0.00%
Merit raises - 5%	-	-	29,997	100.00%
Payroll taxes	53,648	60,069	59,388	-1.13%
Group insurance	118,000	123,605	133,493	8.00%
Retirement	34,903	48,975	51,424	5.00%
Insurance	104,783	164,468	172,691	5.00%
Insurance claims	-	-	-	0.00%
Accounting fees	15,000	17,000	18,000	5.88%
Auto expense	3,833	2,583	2,600	0.66%
Gas expense	20,696	22,015	23,000	4.47%
Equipment rental	-	43,772	44,000	0.52%
Office expense	16,025	15,972	17,000	6.44%
Bank and credit card fees	15,441	17,405	18,000	3.42%
Operational supplies	38,158	34,582	60,000	73.50%
Depreciation	948,215	955,787	1,051,366	10.00%
Depreciation - ROU assets	7,546	-	-	#DIV/0!
Professional fees	70,662	74,166	76,000	2.47%
Repairs and maintenance	154,870	153,759	155,000	0.81%

(continued)

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND BUDGET - ST. JULIEN PARK (CONTINUED)
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023 ACTUAL	2024 ESTIMATED	2025 BUDGET	
Supplies	116,484	49,302	52,000	5.47%
Telephone	11,453	8,002	6,000	-25.02%
Utilities	114,071	131,820	95,000	-27.93%
Internet	40,447	44,124	44,500	0.85%
Miscellaneous	6,360	2,492	3,000	20.39%
Uniforms	11,712	12,491	13,000	4.07%
Dues and subscriptions	1,505	9,366	10,000	6.77%
Advertising	1,370	1,100	2,500	127.27%
Tools and equipment	-	-	-	0.00%
Award expenses	1,019	-	5,000	#DIV/0!
League officials	22,570	19,820	31,000	56.41%
Tournament fees	5,322	-	2,500	#DIV/0!
Sponsorship signs and supplies	26,460	2,418	15,000	520.35%
Sponsorship commissions	8,950	5,133	10,000	94.82%
Tennis contract labor	65,075	56,283	29,750	-47.14%
Training and travel	1,423	1,080	2,500	131.48%
Garbage expense	34,801	34,370	37,000	7.65%
Janitorial expense	-	20,030	25,000	24.81%
Hurricane expenses	-	-	-	0.00%
Security expense	70,375	110,292	95,000	-13.87%
	<u>2,780,374</u>	<u>2,968,816</u>	<u>3,117,244</u>	<u>5.00%</u>
Operating income (loss)	<u>(2,157,749)</u>	<u>(2,340,151)</u>	<u>(2,505,244)</u>	<u>7.05%</u>

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND BUDGET - ARCENEAUX PARK
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			%
	2023	2024	2025	
	ACTUAL	ESTIMATED	BUDGET	Change
Arceneaux Park revenue:				
Rental fees	\$ 4,130	\$ 513	\$ 1,000	94.93%
Miscellaneous	-	-	-	0.00%
Security fees	-	-	-	0.00%
Total revenue	<u>4,130</u>	<u>513</u>	<u>1,000</u>	<u>94.93%</u>
Arceneaux Park expenses:				
Engineering	-	-	-	0.00%
Depreciation	2,359	1,947	-	0.00%
Repairs and maintenance	13,745	6,592	8,000	21.36%
Supplies	5,293	1,309	2,000	52.79%
Telephone	-	-	-	0.00%
Utilities	7,394	8,941	9,000	0.66%
Internet	-	-	-	0.00%
Tools and equipment	-	-	-	0.00%
Garbage expense	4,433	2,977	-	-100.00%
	<u>33,224</u>	<u>21,766</u>	<u>19,000</u>	<u>-12.71%</u>
Operating income (loss)	<u>(29,094)</u>	<u>(21,253)</u>	<u>(18,000)</u>	<u>-15.31%</u>

**ESTIMATING SCHEDULES FOR
AMENDED BUDGET**

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED REVENUE BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Taxes:					
Sales tax - 1%	\$ 8,303,400	\$ 5,729,739	\$ 2,793,266	\$ 8,523,005	2.64%
Utility franchise tax	<u>1,595,000</u>	<u>1,210,626</u>	<u>351,391</u>	<u>1,562,017</u>	<u>-2.07%</u>
Total taxes	<u>9,898,400</u>	<u>6,940,365</u>	<u>3,144,657</u>	<u>10,085,022</u>	<u>1.89%</u>
Licenses and permits:					
Occupational licenses	955,150	969,369	69,750	1,039,119	8.79%
Insurance occupational licenses	426,000	241,774	173,226	415,000	-2.58%
Condemnation fees	500	500	-	500	0.00%
Drainage study fees	2,000	2,000	1,000	3,000	50.00%
Permits	<u>450,000</u>	<u>479,580</u>	<u>125,041</u>	<u>604,621</u>	<u>34.36%</u>
Total licenses and permits	<u>1,833,650</u>	<u>1,693,223</u>	<u>369,017</u>	<u>2,062,240</u>	<u>12.47%</u>
Intergovernmental:					
Federal sources-					
DOJ bulletproof vest grant	-	-	-	-	0.00%
FEMA	-	-	-	-	100.00%
ARPA	-	-	-	-	#DIV/0!
State of Louisiana -					
Video Poker	86,500	100,725	36,230	136,955	58.33%
Beer taxes	15,000	13,017	4,431	17,448	16.32%
Highway maintenance	14,010	6,565	-	6,565	-53.14%
State supplemental pay	295,200	169,460	125,140	294,600	-0.20%
Local -					
LCVC	-	-	-	-	100.00%
Lafayette Consolidated Government	29,134	92,784	40,000	132,784	355.77%
Lafayette Parish School Board	<u>165,139</u>	<u>101,065</u>	<u>60,000</u>	<u>161,065</u>	<u>-2.47%</u>
Total intergovernmental	<u>604,983</u>	<u>483,616</u>	<u>265,801</u>	<u>749,417</u>	<u>23.87%</u>
Fines, forfeits, and seizures					
Fines and court costs - regular	600,000	413,918	286,082	700,000	16.67%
Seizures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>
Total fines, forfeits, and seizures	<u>600,000</u>	<u>413,918</u>	<u>286,082</u>	<u>700,000</u>	<u>16.67%</u>
Miscellaneous:					
Interest	200,000	318,911	84,755	403,666	101.83%
Planning/review fees	32,000	34,915	10,400	45,315	41.61%
Sale of assets	25,000	-	-	-	-100.00%
Fingerprints	3,500	2,620	200	2,820	-19.43%
Accident reports	8,000	8,487	450	8,937	11.71%
Rental income	6,500	4,615	1,756	6,371	-1.98%
Insurance reimbursements	-	-	-	-	100.00%
Non-profit contributions	-	-	-	-	200.00%
Other	<u>188,000</u>	<u>27,089</u>	<u>-</u>	<u>27,089</u>	<u>-85.59%</u>
Total miscellaneous	<u>463,000</u>	<u>396,637</u>	<u>97,561</u>	<u>494,198</u>	<u>6.74%</u>
Total revenues	<u>\$ 13,400,033</u>	<u>\$ 9,927,759</u>	<u>\$ 4,163,118</u>	<u>\$ 14,090,877</u>	<u>5.16%</u>

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
General government:					
Mayor and council salaries	\$ 224,386	\$ 169,883	\$ 54,503	\$ 224,386	0.00%
Salaries - general government	604,882	520,712	141,320	662,032	9.45%
Payroll taxes	65,098	51,778	14,623	66,401	2.00%
Group insurance	176,191	133,871	43,376	177,247	0.60%
Retirement	54,325	46,767	12,669	59,436	9.41%
Auto allowance	12,600	9,450	3,150	12,600	0.00%
Auto maintenance	1,000	98	-	98	-90.20%
Fuel	3,750	2,398	547	2,945	-21.47%
Insurance	75,000	199,981	-	199,981	166.64%
Insurance claims	-	25,000	-	25,000	0.00%
Office	73,000	50,635	22,365	73,000	0.00%
Utilities	33,500	22,170	4,997	27,167	-18.90%
Telephone	15,100	8,871	3,316	12,187	-19.29%
Advertising	19,500	12,850	2,810	15,660	-19.69%
Dues and subscriptions	22,000	19,279	1,241	20,520	-6.73%
Demolitions	-	-	-	-	100.00%
Sales tax collections fees	56,200	44,614	13,005	57,619	2.52%
Supplies	11,000	12,437	1,222	13,659	24.17%
Legal	90,000	71,746	15,833	87,579	-2.69%
Accounting	29,000	27,553	6,688	34,241	18.07%
Engineering	225,000	192,650	88,725	281,375	25.06%
Professional fees	350,000	283,557	86,165	369,722	5.63%
Consultants	10,000	575	-	575	-94.25%
Training and travel	20,000	10,097	4,317	14,414	-27.93%
Building inspection fees	337,500	322,190	93,781	415,971	23.25%
Miscellaneous	17,000	28,956	176	29,132	71.36%
Magistrate court	55,500	33,014	16,986	50,000	-9.91%
Repairs and maintenance	50,000	16,424	33,576	50,000	0.00%
Uniforms	2,000	843	275	1,118	-44.10%
Civil Service:					
Salaries	6,000	4,500	1,500	6,000	0.00%
Supplies	-	-	-	-	#DIV/0!
Board counsel	2,000	-	-	-	-100.00%
Total general government	<u>2,641,532</u>	<u>2,322,899</u>	<u>667,166</u>	<u>2,990,065</u>	<u>13.19%</u>
Economic development:					
Salaries	59,757	45,184	13,605	58,789	-1.62%
Payroll taxes	4,691	3,477	1,041	4,518	-3.69%
Group insurance	10,097	7,071	2,250	9,321	-7.69%
Retirement	4,357	3,615	1,088	4,703	7.94%
BEDC appropriation	230,000	230,000	-	230,000	0.00%
Advertising	1,000	100	-	100	-90.00%
Dues and subscriptions	12,700	10,080	21	10,101	-20.46%
Office expense	3,000	2,094	402	2,496	-16.80%
Miscellaneous	500	4,690	510	5,200	940.00%
Professional fees	20,000	8,349	2,023	10,372	-48.14%
Repairs and maintenance	30,000	27,858	2,809	30,667	100.00%
Supplies	15,000	6,286	2,073	8,359	-44.27%
Tourism and economic development	20,000	-	-	-	-100.00%
Training and travel	2,000	3,961	257	4,218	110.90%
Uniforms	150	83	-	83	-44.67%
Utilities	5,000	2,082	1,311	3,393	100.00%
Total economic development	<u>418,252</u>	<u>354,930</u>	<u>27,390</u>	<u>382,320</u>	<u>-8.59%</u>

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Public safety:					
Police department -					
Salaries - chief	92,386	70,883	21,503	92,386	0.00%
Salaries - other	2,127,937	1,661,093	565,000	2,226,093	4.61%
On-behalf payments	564,543	164,660	123,340	288,000	-48.99%
School crossing guard	16,000	6,212	9,729	15,941	-0.37%
Payroll taxes	219,868	140,493	79,375	219,868	0.00%
Retirement	525,791	382,664	143,127	525,791	0.00%
Group insurance	499,161	356,055	143,106	499,161	0.00%
Auto maintenance	45,000	52,581	50,000	102,581	127.96%
Fuel	160,000	104,943	36,000	140,943	-11.91%
Auto allowance	18,000	13,500	4,500	18,000	0.00%
Insurance	250,000	270,326	-	270,326	8.13%
Insurance claims	-	-	-	-	0.00%
Miscellaneous	20,000	14,157	5,843	20,000	0.00%
Office expense	30,000	11,653	18,347	30,000	0.00%
Legal	10,000	1,053	8,947	10,000	0.00%
Professional fees	35,000	9,412	25,588	35,000	0.00%
Repairs and maintenance	30,000	12,124	17,876	30,000	0.00%
Training	35,000	24,408	10,592	35,000	0.00%
Uniforms	45,000	18,573	26,427	45,000	0.00%
Supplies	30,000	7,606	22,394	30,000	0.00%
Dues and subscriptions	252,113	204,107	48,006	252,113	0.00%
Utilities	26,000	19,402	6,598	26,000	0.00%
Telephone	20,000	12,651	7,349	20,000	0.00%
Tower fees	40,000	32,760	7,240	40,000	0.00%
Hurricane expenses	-	-	-	-	0.00%
Total police department	<u>5,091,799</u>	<u>3,591,316</u>	<u>1,380,887</u>	<u>4,972,203</u>	<u>-2.35%</u>
Fire department -					
Salaries	1,062,712.00	826,618	267,000	1,093,618	2.91%
On-behalf payments	7,200	4,800	1,800	6,600	100.00%
Payroll taxes	83,988	63,803	20,185	83,988	0.00%
Retirement	4,301	2,875	1,427	4,302	0.02%
Group insurance	8,745	6,649	2,250	8,899	1.76%
Auto maintenance	65,000	58,441	15,000	73,441	12.99%
Fuel	45,000	32,435	12,060	44,495	-1.12%
Insurance	190,000	106,054	83,946	190,000	0.00%
Office	24,000	23,340	8,000	31,340	30.58%
Accounting	13,500	12,725	-	12,725	-5.74%
Professional	75,000	39,130	9,782	48,912	-34.78%
Miscellaneous	9,000	7,008	1,992	9,000	0.00%
Repairs and maintenance	83,600	46,329	47,271	93,600	11.96%
Supplies	18,000	15,665	2,267	17,932	-0.38%
Telephone	25,000	16,900	8,100	25,000	0.00%
Training	25,000	12,056	12,945	25,001	0.00%
Uniforms	79,500	51,613	27,887	79,500	0.00%
Utilities	51,000	50,222	14,800	65,022	27.49%
Dues and subscriptions	24,000	21,194	2,806	24,000	0.00%
Tower/beeper	4,500	4,205	-	4,205	-6.56%
Fire prevention	8,000	7,857	145	8,002	0.03%
Hurricane expense	-	-	-	-	0.00%
Fire department allocation	469,886	-	120,000	120,000	-74.46%
Total fire department	<u>2,376,932</u>	<u>1,409,919</u>	<u>659,663</u>	<u>2,069,582</u>	<u>-12.93%</u>
Total public safety	<u>7,468,731</u>	<u>5,001,235</u>	<u>2,040,550</u>	<u>7,041,785</u>	<u>-5.72%</u>

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			
		9 Months Actual	3 Months Estimated	2024 Estimated	
Streets and drainage:					
Salaries	1,831,826	1,452,919	426,432	1,879,351	2.59%
Payroll taxes	143,798	106,628	31,105	137,733	-4.22%
Retirement	151,812	120,436	36,828	157,264	3.59%
Group insurance	386,363	280,855	99,253	380,108	-1.62%
Insurance	260,000	309,961	-	309,961	19.22%
Insurance claims	-	-	-	-	0.00%
Auto maintenance	31,000	53,280	14,355	67,635	118.18%
Fuel	83,000	69,526	12,825	82,351	-0.78%
Equipment rental	20,000	8,742	5,801	14,543	-27.29%
Equipment repairs and maintenance	138,500	109,191	34,089	143,280	3.45%
Street and drainage maintenance	500,000	276,350	110,940	387,290	-22.54%
Drainage engineering	100,000	52,438	28,211	80,649	-19.35%
Professional	28,500	15,394	6,510	21,904	-23.14%
Engineering	72,100	43,571	20,768	64,339	-10.76%
Office expense	5,000	4,575	3,204	7,779	55.58%
Utilities	156,000	122,496	46,034	168,530	8.03%
Telephone	18,275	13,767	3,554	17,321	-5.22%
Uniforms	30,000	25,722	7,882	33,604	12.01%
Supplies	147,500	99,966	41,473	141,439	-4.11%
Dues and subscriptions	6,300	4,994	310	5,304	-15.81%
Training and travel	2,500	1,247	305	1,552	-37.92%
On call patching	100,000	90,758	15,000	105,758	5.76%
Hurricane expense	-	-	-	-	0.00%
Inmate litter crew	86,976	57,984	28,992	86,976	0.00%
Miscellaneous	10,000	5,710	1,698	7,408	-25.92%
Total streets and drainage	<u>4,309,450</u>	<u>3,326,510</u>	<u>975,569</u>	<u>4,302,079</u>	<u>-0.17%</u>

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			
		9 Months Actual	3 Months Estimated	2024 Estimated	
Capital outlay:					
General government -					
Various improvements	-	15,123	-	15,123	100.00%
Software and websites	-	-	-	-	#DIV/0!
Street decorations	50,000	53,864	-	53,864	7.73%
Painting City Hall	-	-	-	-	#DIV/0!
Public safety -					
Police:					
Building -5801 Hwy 90		5,386,290	-	5,386,290	#DIV/0!
Equipment	142,700	32,005	-	32,005	-77.57%
Lease vehicles	230,200	-	-	-	-100.00%
Fire:					
Various capital outlay	-	307,982	-	307,982	#DIV/0!
Building- 106 & 110 Bercegeay	-	294,043	-	294,043	100.00%
Streets and drainage -					
Coulee Fortune drainage	129,000	284,958	-	284,958	120.90%
GIS drainage mapping	50,000	-	-	-	100.00%
Drainage improvements	-	278,070	-	278,070	#DIV/0!
Building- 102 Bercegeay	-	103,482	-	103,482	100.00%
Vehicles and equipment	166,235	-	-	-	-100.00%
Total capital outlay	<u>768,135</u>	<u>6,755,817</u>	<u>-</u>	<u>6,755,817</u>	<u>779.51%</u>
Debt service:					
Debt issuance costs	-	-	-	-	0.00%
Vehicle lease principal	248,416	268,771	-	268,771	8.19%
Vehicle lease interest	54,668	44,877	-	44,877	-17.91%
Principal	240,950	-	-	-	-100.00%
Interest	22,147	-	-	-	-100.00%
Total debt service	<u>566,181</u>	<u>313,648</u>	<u>-</u>	<u>313,648</u>	<u>-44.60%</u>
Total expenditures	<u>\$ 16,172,281</u>	<u>\$ 18,075,039</u>	<u>\$ 3,710,675</u>	<u>\$ 21,785,714</u>	<u>34.71%</u>

CITY OF BROUSSARD, LOUISIANA
SPECIAL REVENUE FUND
1992 SALES TAX FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Taxes					
Sales tax - 1%	\$ 8,303,400	\$ 5,729,739	\$ 2,793,266	\$ 8,523,005	2.64%
Miscellaneous - interest	100,000	257,276	-	257,276	157.28%
Total revenues	<u>8,403,400</u>	<u>5,987,015</u>	<u>2,793,266</u>	<u>8,780,281</u>	<u>4.48%</u>
Expenditures:					
General government					
Collection fees	56,200	44,614	17,463	62,077	10.46%
Professional fees	17,000	16,450	1,550	18,000	5.88%
Total expenditures	<u>73,200</u>	<u>61,064</u>	<u>19,013</u>	<u>80,077</u>	<u>9.39%</u>
Excess of revenues sources over expenditures	<u>8,330,200</u>	<u>5,925,951</u>	<u>2,774,253</u>	<u>8,700,204</u>	<u>4.44%</u>
Other financing uses:					
Transfers out					
General Fund	(2,325,000)	(1,650,000)	-	(1,650,000)	-29.03%
Utility Fund	(350,000)	(100,000)	-	(100,000)	-71.43%
LCDBG/Streets Capital Projects Fund	(5,586,000)	(3,490,019)	(1,300,000)	(4,790,019)	-14.25%
Debt service funds	(1,397,440)	(1,047,143)	(380,627)	(1,427,770)	2.17%
Total other financing uses	<u>(9,658,440)</u>	<u>(6,287,162)</u>	<u>(1,680,627)</u>	<u>(7,967,789)</u>	<u>-17.50%</u>
Net change in fund balance	<u>\$ (1,328,240)</u>	<u>\$ (361,211)</u>	<u>\$ 1,093,626</u>	<u>\$ 732,415</u>	<u>-155.14%</u>

CITY OF BROUSSARD, LOUISIANA
SPECIAL REVENUE FUND
TIF SALES TAX FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Taxes					
Sales tax - 1/2%	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Other					
Interest	-	-	-	-	100.00%
Total revenues	-	-	-	-	#DIV/0!
Expenditures:					
General government -					
Collection fees	-	-	-	-	#DIV/0!
Professional fees	-	-	-	-	#DIV/0!
Total general government	-	-	-	-	#DIV/0!
Total expenditures	-	-	-	-	#DIV/0!
Other financing uses:					
Transfers to Capital Projects Fund	-	-	-	-	#DIV/0!
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	#DIV/0!

CITY OF BROUSSARD, LOUISIANA
SPECIAL REVENUE FUND
2011 RECREATIONAL SALES TAX FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Taxes					
Sales tax - 1/2%	\$ 4,151,700	\$ 2,865,142	\$ 1,396,703	\$ 4,261,845	2.65%
Miscellaneous - interest	<u>50,000</u>	<u>6,610</u>	<u>3,478</u>	<u>10,088</u>	<u>-79.82%</u>
Total revenues	<u>4,201,700</u>	<u>2,871,752</u>	<u>1,400,181</u>	<u>4,271,933</u>	<u>1.67%</u>
Expenditures:					
General government					
Collection fees	28,100	20,255	3,188	23,443	-16.57%
Professional fees	<u>7,500</u>	<u>7,915</u>	<u>-</u>	<u>7,915</u>	<u>5.53%</u>
Total general government	<u>35,600</u>	<u>28,170</u>	<u>3,188</u>	<u>31,358</u>	<u>-11.92%</u>
Culture and recreation					
Ida Crouchet Park -					
Repairs and maintenance	10,000	2,013	671	2,684	-73.16%
Supplies	2,000	211	70	281	-85.95%
Utilities	<u>11,500</u>	<u>6,207</u>	<u>2,069</u>	<u>8,276</u>	<u>-28.03%</u>
Total Ida Crouchet Park	<u>23,500</u>	<u>8,431</u>	<u>2,810</u>	<u>11,241</u>	<u>-52.17%</u>
Veterans Park -					
Engineering	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total culture and recreation	<u>23,500</u>	<u>8,431</u>	<u>2,810</u>	<u>11,241</u>	<u>-52.17%</u>
Capital outlay					
Park improvements	-	-	-	-	100.00%
Security cameras	-	-	-	-	0.00%
Playground equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>
Total expenditures	<u>59,100</u>	<u>36,601</u>	<u>5,998</u>	<u>42,599</u>	<u>-27.92%</u>
Excess of revenues sources over expenditures	<u>4,142,600</u>	<u>2,835,151</u>	<u>1,394,183</u>	<u>4,229,334</u>	<u>2.09%</u>
Other financing uses:					
Transfer to Capital Projects Fund	(140,000)	(47,318)	(92,682)	(140,000)	100.00%
Transfers to Parks and Recreation Fund:					
Operating Transfer	(1,450,000)	(1,200,000)	(400,000)	(1,600,000)	10.34%
Recreation Sales Tax Bonds	<u>(1,613,970)</u>	<u>(1,210,321)</u>	<u>(403,469)</u>	<u>(1,613,790)</u>	<u>-0.01%</u>
Total other financing uses	<u>(3,203,970)</u>	<u>(2,457,639)</u>	<u>(896,151)</u>	<u>(3,353,790)</u>	<u>4.68%</u>
Net change in fund balance	<u>\$ 938,630</u>	<u>\$ 377,512</u>	<u>\$ 498,032</u>	<u>\$ 875,544</u>	<u>-6.72%</u>

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND - 2015 SALES TAX BONDS
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Miscellaneous - interest	\$ 6,765	\$ 8,349	\$ 1,371	\$ 9,720	43.68%
Expenditures:					
Debt service -					
Principal retirement	420,000	-	420,000	420,000	0.00%
Interest and fiscal charges	278,423	139,211	139,211	278,422	0.00%
Total debt service	698,423	139,211	559,211	698,422	0.00%
Deficiency of revenues over expenditures	(691,658)	(130,862)	(557,840)	(688,702)	-0.43%
Other financing sources (uses):					
Transfers in	699,089	523,817	176,813	700,630	0.22%
Transfers out	-	-	-	-	0.00%
Total other financing sources (uses)	699,089	523,817	176,813	700,630	0.22%
Net change in fund balance	\$ 7,431	\$ 392,955	\$ (381,027)	\$ 11,928	60.52%

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND - 2016 SALES TAX BOND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Miscellaneous - interest	\$ 4,066	\$ 3,088	\$ 779	\$ 3,867	-4.89%
Expenditures:					
Debt service -					
Principal retirement	335,000	-	335,000	335,000	0.00%
Interest and fiscal charges	234,200	117,100	117,100	234,200	0.00%
Total debt service	569,200	117,100	452,100	569,200	0.00%
Deficiency of revenues over expenditures	(565,134)	(114,012)	(451,321)	(565,333)	0.04%
Other financing sources (uses):					
Transfers in	569,192	426,900	143,100	570,000	0.14%
Transfers out	-	-	-	-	0.00%
Total other financing sources (uses)	569,192	426,900	143,100	570,000	0.14%
Net change in fund balance	\$ 4,058	\$ 312,888	\$ (308,221)	\$ 4,667	15.01%

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND - 2011 DEQ BOND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Miscellaneous - interest	\$ 731	\$ 601	\$ 21	\$ 622	-14.91%
Expenditures:					
Debt service -					
Principal retirement	100,000	-	100,000	100,000	0.00%
Interest and fiscal charges	15,959	7,979	7,979	15,958	-0.01%
Total debt service	115,959	7,979	107,979	115,958	0.00%
Deficiency of revenues over expenditures	(115,228)	(7,378)	(107,958)	(115,336)	0.09%
Other financing sources (uses):					
Proceeds from issuance of debt	-	-	-	-	0.00%
Transfers in	129,159	96,426	60,714	157,140	21.66%
Transfers out	-	-	-	-	0.00%
Total other financing sources (uses)	129,159	96,426	60,714	157,140	21.66%
Net change in fund balance	\$ 13,931	\$ 89,048	\$ (47,244)	\$ 41,804	200.08%

CITY OF BROUSSARD, LOUISIANA
CAPITAL PROJECTS FUND
LCDBG/STREETS CAPITAL PROJECTS FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Revenues:					
Intergovernmental -					
Federal sources					
CDBG	\$ -	\$ -	\$ -	\$ -	0.00%
State sources					
La DOTD - Main St. Phase III	774,456	829,924	-	829,924	7.16%
Facility Planning & Control - Hwy 89	3,549,980	-	-	-	-100.00%
Facility Planning & Control - S. Bernard	4,097,161	648,353	747,645	1,395,998	-65.93%
Facility Planning & Control-Lake Talon sewer	1,319,306				
Local sources					
LCG - La Neuville Rd	-	270,470	-	270,470	#DIV/0!
LCG - Hwy 89	704,079	25,725	-	25,725	-96.35%
Garber Road Bridge	(500,000)	-	-	-	-100.00%
Miscellaneous -					
Developer contributions	125,000	125,000	-	125,000	0.00%
Interest	-	-	-	-	0.00%
Total revenues	<u>10,069,982</u>	<u>1,899,472</u>	<u>747,645</u>	<u>2,647,117</u>	<u>-73.71%</u>
Expenditures:					
Current -					
General government:					
Bank fees	-	-	-	-	0.00%
Professional fees	2,725	7,585	-	7,585	178.35%
Total general government	<u>2,725</u>	<u>7,585</u>	<u>-</u>	<u>7,585</u>	<u>178.35%</u>
Capital outlay -					
Streets and drainage:					
Bernard Road (Hwy. 90 to Hwy. 182)	4,305,300	981,148	500,000	1,481,148	-65.60%
Bernard Road Div II (Hwy 182 to Alberstson)	-	-	-	-	-100.00%
Main Street Phase I (S. Bernard to Clara)	-	85,282	-	85,282	#DIV/0!
Main Street Phase II (Clara to St. De Porres)	242,811	57,118	40,266	97,384	-59.89%
Main Street Phase III (St. De Porres to Alb. Pkw)	2,291,495	736,616	90,959	827,575	-63.88%
S. Bernard/Fairfield multi-use path	140,000	145,145	11,583	156,728	100.00%
Fairfield/Larriviere intersection improvements	222,500	26,423	6,000	32,423	-85.43%
St. Nazaire Road (MPO)	5,000	-	-	-	-100.00%
S. Bernard J-turns #2 and #3	-	-	-	-	#DIV/0!
La Neuville Road reconstruction	-	233,113	-	233,113	#DIV/0!
Hwy 89 improvements	4,733,306	92,473	13,165	105,638	-97.77%
2021 streets overlay	-	-	-	-	-100.00%
2023 streets overlay	627,662	635,584	492,078	1,127,662	79.66%
2024 streets overlay	500,000	-	-	-	-100.00%
W. Fairfield Dr. extension	443,653	194,064	423,589	617,653	100.00%
St. Nazaire Road turn lane	-	97,215	-	97,215	100.00%
Garber Road overlay	112,500	7,568	176,737	184,305	200.00%
Garber Road outfall channel maintenance	1,410,000	62,101	420,000	482,101	-65.81%
Total streets and drainage capital outlay	<u>15,034,227</u>	<u>3,353,850</u>	<u>2,174,377</u>	<u>5,528,227</u>	<u>-63.23%</u>

CITY OF BROUSSARD, LOUISIANA
CAPITAL PROJECTS FUND
LCDBG/STREETS CAPITAL PROJECTS FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Utility projects - (shown as transfer to Utility Fund)					
Lake Talon Road water wells	-	-	-	-	100.00%
Ambassador waterline (Hwy 89 to Bonin) Ph II	-	401,704	-	401,704	100.00%
Broussard St. lift station	-	-	-	-	100.00%
St. Nazaire Rd lift station	-	279,014	-	279,014	#DIV/0!
Eola lift station	-	-	53,000	53,000	0.00%
Main Street lift station rehab	192,500	850	2,500	3,350	-98.26%
Sugar Trace South lift station rehab	-	116,972	-	116,972	#DIV/0!
Lake Talon Road sewer	1,646,400	1,403,563	242,837	1,646,400	100.00%
Lake Talon Road water wells	225,000	106,009	-	106,009	200.00%
Ground warer storage tank (eng)	54,000	998	-	998	
Albertson Parkway lift station	472,500	119,952	352,548	472,500	
Total utility capital outlay	2,590,400	2,202,103	298,337	2,500,440	-3.47%
Total capital outlay	17,624,627	5,555,953	2,472,714	8,028,667	-54.45%
Total expenditures	17,627,352	5,563,538	2,472,714	8,036,252	-54.41%
Excess (deficiency) of revenues over expenditures	(7,557,370)	(3,664,066)	(1,725,069)	(5,389,135)	-28.69%
Other financing sources (uses):					
Proceeds from debt	-	-	-	-	0.00%
Transfer from General	636,600	33,277	650,558	683,835	0.00%
1992 Sales Tax Fund	5,586,000	3,490,019	1,300,000	4,790,019	-14.25%
Recreation Sales Tax Fund	(140,000)	47,318	92,682	140,000	100.00%
TIF Sales Tax Fund	-	-	-	-	#DIV/0!
Total other financing sources (uses)	6,082,600	3,570,614	2,043,240	5,613,854	-7.71%
Net change in fund balance	\$ (1,474,770)	\$ (93,452)	\$ 318,171	\$ 224,719	-115.24%

CITY OF BROUSSARD, LOUISIANA
UTILITY FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Water			Sewerage			Garbage			Original Budget	Totals			
	9 Months Actual	3 Months Estimated	2024 Estimated	9 Months Actual	3 Months Estimated	2024 Estimated	9 Months Actual	3 Months Estimated	2024 Estimated		9 Months Actual	3 Months Estimated	2024 Estimated	% Change
Operating Revenues:														
Customer service charges	\$ 2,179,059	\$ 726,353	\$ 2,905,412	\$ 1,278,019	\$ 426,006	\$ 1,704,025	\$ 1,203,079	\$ 401,026	\$ 1,604,105	\$ -	\$ 4,660,157	\$ 1,553,385	\$ 6,213,542	#DIV/0!
Connections, penalties, impact fees, and other	236,856	78,952	315,808	45,600	15,200	60,800	-	-	-	-	282,456	94,152	376,608	#DIV/0!
Total operating revenues	2,415,915	805,305	3,221,220	1,323,619	441,206	1,764,825	1,203,079	401,026	1,604,105	-	4,942,613	1,647,537	6,590,150	#DIV/0!
Operating Expenses:														
Salaries	313,909	91,527	405,436	199,795	62,145	261,940	-	-	-	-	513,704	153,672	667,376	#DIV/0!
Payroll taxes	22,489	6,524	29,013	13,738	4,174	17,912	-	-	-	-	36,227	10,698	46,925	#DIV/0!
Retirement	32,322	9,493	41,815	13,906	4,686	18,592	-	-	-	-	46,228	14,179	60,407	#DIV/0!
Group insurance	59,424	19,923	79,347	49,759	19,596	69,355	-	-	-	-	109,183	39,519	148,702	#DIV/0!
Bad debt	-	-	-	-	-	-	-	10,500	10,500	-	-	10,500	10,500	#DIV/0!
Dues and subscriptions	2,652	1,050	3,702	595	90	685	-	-	-	-	3,247	1,140	4,387	#DIV/0!
Professional fees	32,444	15,191	47,635	23,085	3,182	26,267	-	-	-	-	55,529	18,373	73,902	#DIV/0!
Engineering fees	55,009	18,333	73,342	30,987	10,629	41,616	-	-	-	-	85,996	28,962	114,958	#DIV/0!
Repairs and maintenance	195,572	57,552	253,124	401,633	105,851	507,484	-	-	-	-	597,205	163,403	760,608	#DIV/0!
Vehicle maintenance	13,250	5,399	18,649	2,649	1,280	3,929	-	-	-	-	15,899	6,679	22,578	#DIV/0!
Fuel	8,327	2,683	11,010	8,962	1,968	10,930	-	-	-	-	17,289	4,651	21,940	#DIV/0!
Utilities	116,458	26,542	143,000	93,346	34,057	127,403	-	-	-	-	209,804	60,599	270,403	#DIV/0!
Telephone	6,065	2,109	8,174	4,742	1,555	6,297	-	-	-	-	10,807	3,664	14,471	#DIV/0!
Materials and supplies	540,555	181,889	722,444	177,440	74,461	251,901	-	-	-	-	717,995	256,350	974,345	#DIV/0!
Uniforms	3,884	1,205	5,089	4,582	1,223	5,805	-	-	-	-	8,466	2,428	10,894	#DIV/0!
Depreciation	341,367	112,826	454,193	695,425	227,868	923,293	-	-	-	-	1,036,792	340,694	1,377,486	#DIV/0!
Depreciation - ROU assets	-	25,000	25,000	-	25,000	25,000	-	-	-	-	-	50,000	50,000	-100.00%
Insurance	154,492	-	154,492	144,619	-	144,619	-	-	-	-	299,111	-	299,111	#DIV/0!
Office	29,362	6,815	36,177	19,146	6,236	25,382	14,688	5,607	20,295	-	63,196	18,658	81,854	#DIV/0!
Training and travel	631	-	631	1,369	-	1,369	-	-	-	-	2,000	-	2,000	#DIV/0!
Water purchase	606,626	65,000	671,626	-	-	-	-	-	-	-	606,626	65,000	671,626	#DIV/0!
Garbage collections expense	-	-	-	-	-	-	929,762	448,661	1,378,423	-	929,762	448,661	1,378,423	#DIV/0!
Branch removal	-	-	-	-	-	-	84,795	38,160	122,955	-	84,795	38,160	122,955	#DIV/0!
Public dumpsters	-	-	-	-	-	-	51,575	13,500	65,075	-	51,575	13,500	65,075	#DIV/0!
Hurricane expense	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Miscellaneous	52,513	-	52,513	200	-	200	-	-	-	-	52,713	-	52,713	#DIV/0!
Total operating exp.	2,587,351	649,061	3,236,412	1,885,978	584,001	2,469,979	1,080,820	516,428	1,597,248	-	5,554,149	1,749,490	7,303,639	#DIV/0!
Operating income (loss)	\$ (171,436)	\$ 156,244	\$ (15,192)	\$ (562,359)	\$ (142,795)	\$ (705,154)	\$ 122,259	\$ (115,402)	\$ 6,857	\$ -	\$ (611,536)	\$ (101,953)	\$ (713,489)	#DIV/0!

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Operating revenues:					
Sponsorships	\$ 81,250	\$ 43,850	\$ 34,900	\$ 78,750	-3.08%
Team sponsorships	3,000	4,200	-	4,200	40.00%
Baseball league	20,000	16,930	-	16,930	-15.35%
T-ball league	12,000	11,145	-	11,145	-7.13%
Softball league - youth	5,500	8,620	-	8,620	56.73%
Softball league - adult	17,500	1,135	14,000	15,135	-13.51%
Soccer league	19,000	6,552	10,488	17,040	-10.32%
Football - youth	1,000	-	-	-	-100.00%
Football - adult	-	-	-	-	#DIV/0!
Gate fees	16,000	11,860	3,363	15,223	-4.86%
Tennis court rental	3,700	3,150	917	4,067	9.92%
Tennis program fees	35,000	24,942	10,339	35,281	0.80%
Concession fees	80,000	47,324	46,394	93,718	17.15%
Rental fees	260,000	167,705	58,770	226,475	-12.89%
Commissions income	-	-	-	-	0.00%
Miscellaneous	3,000	33,270	1,554	34,824	1060.80%
Security fees	55,000	52,728	15,042	67,770	23.22%
Total operating revenues	611,950	433,411	195,767	629,178	2.82%
Operating expenses:					
Salaries	600,455	463,458	136,472	599,930	0.09%
Part-time staff	115,000	91,948	34,657	126,605	-9.17%
Payroll taxes	56,163	46,978	13,091	60,069	-6.50%
Group insurance	125,914	91,016	32,589	123,605	1.87%
Retirement	37,804	37,211	11,764	48,975	-22.81%
Insurance	110,022	164,468	-	164,468	-33.10%
Insurance claims	-	-	-	-	0.00%
Accounting	15,000	15,180	1,820	17,000	-11.76%
Auto expense	2,675	1,924	659	2,583	3.56%
Gas expense	17,500	18,495	3,520	22,015	-20.51%
Equipment rental	52,735	38,210	5,562	43,772	20.48%
Office expense	17,000	14,184	1,788	15,972	6.44%
Bank and credit card fees	16,000	11,067	6,338	17,405	-8.07%
Operational supplies	60,000	4,582	30,000	34,582	73.50%
Depreciation	960,000	714,435	243,299	957,734	0.24%
Depreciation - ROU assets	-	-	-	-	#DIV/0!

(continued)

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Professional fees	80,500	63,053	11,113	74,166	8.54%
Repairs and maintenance	140,500	143,574	16,777	160,351	-12.38%
Supplies	101,500	39,709	10,902	50,611	100.55%
Telephone	12,500	6,440	1,562	8,002	56.21%
Utilities	130,000	98,548	42,213	140,761	-7.64%
Internet	44,500	33,093	11,031	44,124	0.85%
Miscellaneous	6,500	1,992	500	2,492	160.83%
Uniforms	12,000	9,416	3,075	12,491	-3.93%
Dues and subscriptions	2,500	9,366	-	9,366	-73.31%
Advertising	2,500	600	500	1,100	127.27%
Tools and equipment	-	-	-	-	100.00%
Award expenses	5,000	-	-	-	#DIV/0!
League officials	31,000	7,535	12,285	19,820	56.41%
Tournament fees	-	-	-	-	#DIV/0!
Sponsorship signs and supplies	15,000	967	1,451	2,418	520.35%
Sponsorship commissions	8,125	3,655	1,478	5,133	58.29%
Tennis contract labor	62,150	41,184	15,099	56,283	10.42%
Training and travel	2,500	1,080	-	1,080	131.48%
Garbage expense	37,000	27,281	10,066	37,347	-0.93%
Janitorial expense	30,000	14,723	5,307	20,030	49.78%
Hurricane expense	-	-	-	-	0.00%
Security expense	70,000	72,068	38,224	110,292	-36.53%
Total operating expenses	<u>2,980,043</u>	<u>2,287,440</u>	<u>703,142</u>	<u>2,990,582</u>	<u>-0.35%</u>
Operating loss	<u>(2,368,093)</u>	<u>(1,854,029)</u>	<u>(507,375)</u>	<u>(2,361,404)</u>	<u>0.28%</u>

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND - ST. JULIEN PARK
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Operating revenues:					
Sponsorships	\$ 81,250	\$ 43,850	\$ 34,900	\$ 78,750	-3.08%
Team sponsorships	3,000	4,200	-	4,200	40.00%
Baseball league - youth	20,000	16,930	-	16,930	-15.35%
T-ball league	12,000	11,145	-	11,145	-7.13%
Softball league - youth	5,500	8,620	-	8,620	56.73%
Softball league - adult	17,500	1,135	14,000	15,135	-13.51%
Soccer league	19,000	6,552	10,488	17,040	-10.32%
Football - youth	1,000	-	-	-	-100.00%
Football - adult	-	-	-	-	#DIV/0!
Gate fees	16,000	11,860	3,363	15,223	-4.86%
Tennis court rental	3,700	3,150	917	4,067	9.92%
Tennis program fees	35,000	24,942	10,339	35,281	0.80%
Concession fees	80,000	47,324	46,394	93,718	17.15%
Rental fees	250,000	167,192	58,770	225,962	-9.62%
Miscellaneous	3,000	33,270	1,554	34,824	1060.80%
Security fees	55,000	52,728	15,042	67,770	23.22%
Total operating revenues	<u>601,950</u>	<u>432,898</u>	<u>195,767</u>	<u>628,665</u>	<u>4.44%</u>
Operating expenses:					
Salaries	600,455	463,458	136,472	599,930	0.09%
Part-time staff	115,000	91,948	34,657	126,605	-9.17%
Payroll taxes	56,163	46,978	13,091	60,069	-6.50%
Group insurance	125,914	91,016	32,589	123,605	1.87%
Retirement	37,804	37,211	11,764	48,975	-22.81%
Insurance	110,022	164,468	-	164,468	-33.10%
Insurance claims	-	-	-	-	0.00%
Accounting	15,000	15,180	1,820	17,000	-11.76%
Auto expense	2,675	1,924	659	2,583	3.56%
Gas expense	17,500	18,495	3,520	22,015	-20.51%
Equipment rental	52,735	38,210	5,562	43,772	20.48%
Office expense	17,000	14,184	1,788	15,972	6.44%
Bank and credit card fees	16,000	11,067	6,338	17,405	-8.07%
Operational supplies	60,000	4,582	30,000	34,582	73.50%
Depreciation	960,000	713,232	242,555	955,787	0.44%
Depreciation - ROU assets	10,737	-	-	-	#DIV/0!
Professional fees	80,500	63,053	11,113	74,166	8.54%

(continued)

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND - ST. JULIEN PARK
ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Repairs and maintenance	123,000	138,630	15,129	153,759	-20.00%
Supplies	95,000	38,727	10,575	49,302	92.69%
Telephone	12,500	6,440	1,562	8,002	56.21%
Utilities	121,000	92,241	39,579	131,820	-8.21%
Internet	44,500	33,093	11,031	44,124	0.85%
Miscellaneous	6,500	1,992	500	2,492	160.83%
Uniforms	12,000	9,416	3,075	12,491	-3.93%
Dues and subscriptions	2,500	9,366	-	9,366	-73.31%
Advertising	2,500	600	500	1,100	127.27%
Tools and equipment	-	-	-	-	100.00%
Award expenses	5,000	-	-	-	#DIV/0!
League officials	31,000	7,535	12,285	19,820	56.41%
Tournament fees	2,500	-	-	-	#DIV/0!
Sponsorship signs and supplies	15,000	967	1,451	2,418	520.35%
Sponsorship commissions	8,125	3,655	1,478	5,133	58.29%
Tennis contract labor	62,150	41,184	15,099	56,283	10.42%
Training and travel	2,500	1,080	-	1,080	131.48%
Garbage expense	31,000	25,067	9,303	34,370	-9.81%
Janitorial expense	30,000	14,723	5,307	20,030	49.78%
Hurricane expense		-	-	-	0.00%
Security expense	70,000	72,068	38,224	110,292	-36.53%
Total operating expenses	<u>2,954,280</u>	<u>2,271,790</u>	<u>697,026</u>	<u>2,968,816</u>	<u>-0.49%</u>
Operating loss	<u>(2,352,330)</u>	<u>(1,838,892)</u>	<u>(501,259)</u>	<u>(2,340,151)</u>	<u>0.52%</u>

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND - ARCENEUX PARK
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2024 Estimated	
Operating revenues:					
Rental fees	\$ 10,000	\$ 513	\$ -	\$ 513	100.00%
Miscellaneous	-	-	-	-	0.00%
Security fees	-	-	-	-	0.00%
Total operating revenues	<u>10,000</u>	<u>513</u>	<u>-</u>	<u>513</u>	<u>100.00%</u>
Operating expenses:					
Repairs and maintenance	17,500	4,944	1,648	6,592	165.47%
Supplies	6,500	982	327	1,309	396.56%
Telephone	-	-	-	-	100.00%
Utilities	9,000	6,307	2,634	8,941	0.66%
Internet	-	-	-	-	100.00%
Miscellaneous	-	-	-	-	100.00%
Tools and equipment	-	-	-	-	0.00%
Depreciation expense	507	1,203	744	1,947	-73.96%
Garbage expense	6,000	2,214	763	2,977	101.55%
Total operating expenses	<u>39,507</u>	<u>15,650</u>	<u>6,116</u>	<u>21,766</u>	<u>81.51%</u>
Operating loss	<u>(29,507)</u>	<u>(15,137)</u>	<u>(6,116)</u>	<u>(21,253)</u>	<u>38.84%</u>