

**CITY OF BROUSSARD**  
**Louisiana**

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

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**AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2023**

CITY OF BROUSSARD  
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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 2024, beginning July 1, 2023. 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) have been adjusted for a 8% merit raise to be allocated to employees at the discretion of each department head. Police salaries have been increased by 8% in accordance with the Police Department Pay Plan. Salaries for the Mayor and Chief of Police have also been increased by 8%.

The total amount budgeted for merit raises and the pay scale increase is \$ 640,383 .

**CAPITAL OUTLAY:**

The budget includes a capital outlay request of numerous items listed on Pages 4 and 5 of the budget document totaling \$ 19,066,165 .

**UTILITY FUND:**

Water and sewer rates will be increased by 5% and 10%, respectively, for the FYE 6/30/24, effective 7/1/23 and again on 1/1/2024. Garbage rates will be increased by 5%, effective 7/1/2023. Additionally, garbage rates will be raised again 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 (7/1/2023)**

	<u>Base Rate</u>	<u>Per Gallon</u>
Water department	\$12.39 for 1st 2,000 gallons	\$4.31 per 1,000 gal. over 2,000 gallons
Sewer department	\$11.74 for 1st 3,000 gallons	\$5.28 per 1,000 gal. over 3,000 gallons
Garbage department	\$25.36 per residence per month	

**Effective Rates (1/1/2024)**

	<u>Base Rate</u>	<u>Per Gallon</u>
Water department	\$13.01 for 1st 2,000 gallons	\$4.53 per 1,000 gal. over 2,000 gallons
Sewer department	\$12.91 for 1st 3,000 gallons	\$5.81 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,

Karen Fontenot, CPA  
Chief Financial Officer

**CITY OF BROUSSARD, LOUISIANA**  
**CONSOLIDATED BUDGET**  
June 30, 2024

	2022 Actual	2023 Estimated	2024 Budget
<b>Revenues:</b>			
Taxes	\$ 19,037,983	\$ 22,484,382	\$ 22,353,500
Licenses and permits	1,943,633	1,824,166	1,833,650
Intergovernmental	1,219,293	5,920,157	11,549,965
Charges for services	5,243,864	5,999,826	6,479,042
Parks and recreation	713,133	602,013	611,750
Fines and forfeits	522,695	357,864	600,000
Miscellaneous	625,936	738,425	749,562
Total operating revenues	<u>29,306,537</u>	<u>37,926,833</u>	<u>44,177,469</u>
<b>Expenditures:</b>			
General government	2,559,860	2,628,670	2,753,057
Economic development	416,836	344,068	418,252
Public safety -			
Police	3,788,161	4,377,898	5,091,799
Fire	1,533,119	1,956,865	2,376,932
Streets and drainage	3,458,922	3,923,529	4,309,450
Culture and recreation	18,018	20,625	23,500
Debt service -			
Principal	1,214,217	1,263,257	1,344,366
Interest and issuance costs	616,059	607,470	605,397
Capital outlay	6,982,448	4,009,801	15,802,362
Sports Complex	2,622,830	2,831,699	2,993,787
Utility Fund expenses	6,910,711	7,522,616	7,751,422
Total operating expenses	<u>30,121,181</u>	<u>29,486,498</u>	<u>43,470,324</u>
Operating income (loss)	<u>(814,644)</u>	<u>8,440,335</u>	<u>707,145</u>
<b>Nonoperating revenues (expenses):</b>			
Debt issuance costs	(349,078)	-	-
Amortization of bond discount	(22,841)	(24,207)	(24,207)
Gain (loss) on disposal of assets	28,300	89,372	-
Interest earned	18,230	23,460	28,000
Interest expense	(730,697)	(805,794)	(772,336)
Total nonoperating revenues (expenses)	<u>(1,056,086)</u>	<u>(717,169)</u>	<u>(768,543)</u>
Income (loss) before capital contributions and transfers	<u>(1,870,730)</u>	<u>7,723,166</u>	<u>(61,398)</u>
<b>Other financing sources (uses):</b>			
Proceeds from debt	-	-	216,886
Vehicle lease proceeds	507,742	475,244	230,200
Capital outlay - proprietary assets paid by governmental funds	-	(1,354,417)	(2,590,400)
Transfers in	13,554,591	11,269,391	16,089,410
Transfers out	(13,554,591)	(9,914,974)	(13,499,010)
Total other financing sources (uses)	<u>507,742</u>	<u>475,244</u>	<u>447,086</u>
Capital contributions	<u>213,227</u>	<u>66,050</u>	<u>-</u>
Net change in fund balance/ net position	<u>(1,149,761)</u>	<u>8,264,460</u>	<u>385,688</u>
Fund balances/net position, beginning	<u>58,797,008</u>	<u>57,647,247</u>	<u>65,911,707</u>
Fund balances/net position, ending	<u>\$ 57,647,247</u>	<u>\$ 65,911,707</u>	<u>\$ 66,297,395</u>

**CITY OF BROUSSARD**  
**Capital Outlay Budget Request**  
**June 30, 2024**

Description of Capital Item	Functional Department	Project Cost	2023-2024 BUDGET COST	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
<b>General Fund</b>							
<u>General Government</u>							
1 Street holiday decorations	Gen Gov	50,000	50,000	General Fund revenues	06/30/24	Administration	Requested
2 Council chambers/police building architect and engineering fees	Gen Gov	-	-	General Fund revenues		Citizen safety	Requested
<b>Total general government</b>		<u>50,000</u>	<u>50,000</u>				
<u>Public Safety:</u>							
<u>Police Department</u>							
3 (5) units (2 new; 3 replacement) striping	Police	230,200	230,200	Enterprise lease	06/30/24	Citizen Safety	Requested
	Police	4,500	4,500	General Fund revenues	06/30/24	Citizen Safety	Requested
		<u>234,700</u>	<u>234,700</u>				
4 (2) portable radios - new hires	Police	10,200	10,200	General Fund revenues	06/30/24	Citizen Safety	Requested
5 Mobile radios - new hires	Police	10,000	10,000	General Fund revenues	06/30/24	Citizen Safety	Requested
6 (2) Axon cameras/tasers	Police	9,000	9,000	General Fund revenues	06/30/24	Citizen Safety	Requested
7 (2) radars	Police	7,000	7,000	General Fund revenues	06/30/24	Citizen Safety	Requested
8 (6) laptops - 2 new, 4 replace	Police	14,000	14,000	General Fund revenues	06/30/24	Citizen Safety	Requested
9 Telephone system	Police	10,000	10,000	General Fund revenues	06/30/24	Citizen Safety	Requested
10 Court software	Police	78,000	78,000	General Fund revenues	06/30/24	Citizen Safety	Requested
Total police department		<u>372,900</u>	<u>372,900</u>				
<u>Fire Department</u>							
11 Hose/nozzle upgrades	Fire	63,000	63,000	General Fund revenues	06/30/24	Citizen Safety	Requested
12 Lucas device	Fire	30,000	30,000	General Fund revenues	06/30/24	Citizen Safety	Requested
13 Portable radio upgrade	Fire	216,886	216,886	Lease purchase/GF rev	06/30/24	Citizen Safety	Requested
Total fire department		<u>309,886</u>	<u>309,886</u>				
<u>Streets and drainage:</u>							
14 Coulee Fortune drainage	Street	129,000	129,000	General Fund revenues	06/30/24	Drainage improvements	Requested
15 GIS drainage mapping	Street	175,000	50,000	General Fund revenues	06/30/24	Drainage improvements	Requested
16 Kubota tractor	Street	50,000	50,000	General Fund revenues	06/30/24	Streets maintenance	Requested
17 Tow-behind blower	Street	10,000	10,000	General Fund revenues	06/30/24	Streets maintenance	Requested
18 Mini excavator w/ trailer	Street	70,500	70,500	General Fund revenues	06/30/24	Streets maintenance	Requested
19 Tilt trailer	Street	22,450	22,450	General Fund revenues	06/30/24	Streets maintenance	Requested
20 John Deere Gator 815 diesel	Street	13,285	13,285	General Fund revenues	06/30/24	Streets maintenance	Requested
<b>Total street and drainage</b>		<u>470,235</u>	<u>345,235</u>				
<b>TOTAL GENERAL FUND</b>							
		<u>1,203,021</u>	<u>1,078,021</u>				
<b>Capital Projects Fund</b>							
21 Bernard Road (Hwy 182 to Hwy 90)	Street				06/30/24	Street improvements	Requested
Engineering		111,829	111,829	State funding (\$4,091,716)/			
Construction		4,193,471	4,193,471	1992 Sales Tax Fund			
		<u>4,305,300</u>	<u>4,305,300</u>				
22 S. Bernard/Fairfield multi-use path	Streets	190,000	140,000	Rec Sales Tax	06/30/24	Street improvements	Approved
23 Main St. Improvements:	Streets				06/30/24	Street improvements	Requested
Phase II(A) (Clara to St. Deporres) -							
Engineering		242,811	242,811	1992 Sales Tax	06/30/24	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		2,100,962	2,100,962	1992 Sales Tax/Rec Sales Tax			
		<u>2,291,495</u>	<u>2,291,495</u>		06/30/24	Street improvements	Approved
Phase III(B) (St. DePorres to Alb Pkwy) -							
Construction		1,675,000	-		06/30/24	Street improvements	Requested
24 St. Nazaire Rd (MPO) - engineering		3,000,000	5,000	1992 Sales Tax	06/30/24	Street improvements	Approved
25 S. Bernard J-turns							
J-turn #1		310,000	-	1992 Sales Tax	06/30/24	Street improvements	Requested
J-turn #4		310,000	-				
J-turn #5 (single unit truck)		400,000	-				
		<u>1,020,000</u>	<u>-</u>				
26 3 lane Highway 89	Streets			State funding (\$3,549,980)	06/30/24	Street improvements	Requested
Construction		4,494,580	4,494,580	City of Broussard match - \$479,247			
Engineering		238,726	238,726	LCG match - \$704,079			
		<u>4,733,306</u>	<u>4,733,306</u>				

**CITY OF BROUSSARD**  
**Capital Outlay Budget Request (continued)**  
**June 30, 2024**

Description of Capital Item	Functional Department	Project Cost	2023-2024 BUDGET COST	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
<b>Capital Projects Fund (continued)</b>							
27 2023 streets overlay	Streets	664,443	627,662	1992 Sales Tax	06/30/24	Street improvements	Approved
28 2024 streets overlay	Streets	500,000	500,000	1992 Sales Tax	06/30/24	Street improvements	Requested
29 Garber Road bridge/channel maintenance	Streets	1,410,000	1,410,000	1992 Sales Tax/ \$500K LCG	06/30/24	Street improvements	Approved
30 Fairfield/N. Larriviere intersection	Streets	222,500	222,500	1992 Sales Tax	06/30/24	Street improvements	Requested
31 W. Fairfield Dr extension	Streets	472,543	443,653	1992 Sales Tax	06/30/24	Street improvements	Requested
32 Garber Road overlay	Streets	112,500	112,500	1992 Sales Tax	06/30/24	Street improvements	Requested
33 Main Street lift station rehab	Utility	202,500	192,500 *	1992 Sales Tax	06/30/24	Sewer improvements	Approved
34 Lake Talon Road lift station/gravity sewer	Utility	1,759,075	1,646,400 *	St. Martin tax/State repay	06/30/24	Sewer improvements	Approved
35 Lake Talon water wells	Utility	225,000	225,000 *	St. Martin sales tax	06/30/24	Water improvements	Approved
36 Marteau water well	Utility	5,346,000	- *	State cap outlay/LOC	06/30/24	Water improvements	Requested
37 Ground storage water tank	Utility	600,000	54,000 *	State cap outlay/92 ST	06/30/24	Water improvements	Requested
38 Albertson Pkwy well/ground storage	Utility	3,120,000	- *	State cap outlay/LOC	06/30/24	Water improvements	Requested
39 Albertson Pkwy lift station	Utility	472,500	472,500 *	92 ST/Developer contrib.	06/30/24	Sewer improvements	Requested
40 Garber water well improvements	Utility	112,500	- *	1992 Sales Tax	06/30/24	Water improvements	
41 Main Street water tower rehab	Utility	680,000	- *			Water improvements	
42 Highway 90 water tower rehab	Utility	692,500	- *			Water improvements	
43 Broussard lift station	Utility	980,000	- *			Sewer improvements	
44 Sewer system rehab	Utility	400,000	- *			Sewer improvements	
45 Eola lift station/force main	Utility	2,520,000	- *			Sewer improvements	
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>37,949,973</b>	<b>17,624,627</b>				
<b>Sales Tax Funds</b>							
46 Ida Crouchet park improvements	Recreation	20,000	-	Rec Sales Tax		Recreation	
47 Pavillion at Ida Crouchet Park	Recreation	50,000	-	Rec Sales Tax		Recreation	
48 Veterans Park improvements	Recreation	150,000	-	Rec Sales Tax		Recreation	
<b>TOTAL SALES TAX FUNDS</b>		<b>\$ 220,000</b>	<b>\$ -</b>				
<b>Total Governmental Funds</b>		<b>\$ 39,372,994</b>	<b>\$ 18,702,648</b>				
<b>Utility Fund</b>							
49 Albertson Parkway master meter	Utility	\$ 32,500	\$ 32,500	Utility revenues	6/30/24	Water improvements	Requested
50 Mary St. waterline extension	Utility	63,628	58,928	Utility revenues/State grants	6/30/24	Water improvements	Requested
51 Natural gas generator 150 kw	Utility	57,969	57,969	Utility revenues	6/30/24	Sewer improvements	Requested
52 Hydro-jetting vacuum system	Utility	95,000	95,000	Utility revenues	6/30/24	Water/Sewer	Requested
<b>TOTAL UTILITY FUND</b>		<b>\$ 249,097</b>	<b>\$ 244,397</b>				
<b>Parks and Recreation Fund:</b>							
53 Tennis bldg and public restrooms	Recreation	500,000	-	Rec Sales Tax/park rev		Recreation	
54 Red pod backstop padding	Recreation	8,000	8,000	Rec Sales Tax/park rev	6/30/24	Recreation	Requested
55 PA system equipment	Recreation	15,470	15,470	Rec Sales Tax/park rev	6/30/24	Recreation	Requested
56 Pitching mound	Recreation	5,650	5,650	Rec Sales Tax/park rev	6/30/24	Recreation	Requested
57 Website re-design	Recreation	15,000	15,000	Rec Sales Tax/park rev	6/30/24	Recreation	Requested
58 Blue pod playground netting	Recreation	60,000	60,000	Rec Sales Tax/park rev	6/30/24	Recreation	Requested
59 Concrete muddy areas in pods	Recreation	15,000	15,000	Rec Sales Tax/park rev	6/30/24	Recreation	Requested
<b>Total Sports Complex Fund</b>		<b>619,120</b>	<b>119,120</b>				
<b>Total Capital Outlay</b>		<b>\$ 40,241,211</b>	<b>\$ 19,066,165</b>				
<b>Total capital project assets funded by grants</b>			<b>11,069,982</b>				
<b>Net cost of projects to be funded by City</b>			<b>\$ 7,996,183</b>				

\* Denotes proprietary fund assets paid with governmental funds (to be shown as a transfer to the proprietary fund).

**CITY OF BROUSSARD, LOUISIANA**  
**GENERAL FUND**  
**BUDGET**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022 Actual	2023 Estimated	2024 Budget	
<b>Revenues:</b>				
Taxes	\$ 8,045,442	\$ 9,897,078	\$ 9,898,400	0.01%
Licenses and permits	1,943,633	1,824,166	1,833,650	0.52%
Intergovernmental	579,755	5,302,978	604,983	-88.59%
Fines and forfeits	522,695	357,864	600,000	67.66%
Miscellaneous	365,232	636,221	463,000	-27.23%
<b>Total revenues</b>	<u>11,456,757</u>	<u>18,018,307</u>	<u>13,400,033</u>	<u>-25.63%</u>
<b>Expenditures:</b>				
General government	2,462,760	2,510,851	2,641,532	5.20%
Economic development	416,836	344,068	418,252	21.56%
Public safety -				
Police	3,788,161	4,377,898	5,091,799	16.31%
Fire	1,533,119	1,956,865	2,376,932	21.47%
Streets and drainage	3,458,922	3,923,529	4,309,450	9.84%
Capital outlay	1,154,923	1,027,168	768,135	-25.22%
Debt service -				
Debt issuance costs	-	-	-	0.00%
Vehicle lease principal	119,639	263,187	248,416	-5.61%
Vehicle lease interest	6,434	32,961	54,668	65.86%
Principal	205,578	165,070	240,950	45.97%
Interest	17,448	15,827	22,147	100.00%
<b>Total expenditures</b>	<u>13,163,820</u>	<u>14,617,424</u>	<u>16,172,281</u>	<u>10.64%</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(1,707,063)</u>	<u>3,400,883</u>	<u>(2,772,248)</u>	<u>-181.52%</u>
<b>Other financing sources (uses):</b>				
Proceeds from issuance of debt	-	-	216,886	100.00%
Vehicle lease proceeds	507,742	475,244	230,200	-51.56%
Transfers in (out) -				
1992 Sales Tax Fund	1,300,000	1,200,000	2,325,000	93.75%
Capital Projects Fund	(629,356)	-	(636,600)	100.00%
<b>Total other financing sources (uses)</b>	<u>1,178,386</u>	<u>1,675,244</u>	<u>2,135,486</u>	<u>27.47%</u>
<b>Net change in fund balance</b>	<u>(528,677)</u>	<u>5,076,127</u>	<u>(636,762)</u>	<u>-112.54%</u>
Fund balance, beginning	<u>8,250,372</u>	<u>7,721,695</u>	<u>12,797,822</u>	
Fund balance, ending	<u>\$ 7,721,695</u>	<u>\$ 12,797,822</u>	<u>\$ 12,161,060</u>	



**CITY OF BROUSSARD, LOUISIANA**  
**GENERAL FUND**  
**REVENUE SUMMARY**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022	2023	2024	
	Actual	Estimated	Budget	Change
<b>Taxes:</b>				
Sales tax - 1%	\$ 6,733,824	\$ 8,303,284	\$ 8,303,400	0.00%
Utility franchise tax	<u>1,311,618</u>	<u>1,593,794</u>	<u>1,595,000</u>	<u>0.08%</u>
Total taxes	<u>8,045,442</u>	<u>9,897,078</u>	<u>9,898,400</u>	<u>0.01%</u>
<b>Licenses and permits:</b>				
Occupational licenses - regular	918,491	955,140	955,150	0.00%
Insurance occupational licenses	441,430	426,023	426,000	-0.01%
Condemnation fees	400	3,025	500	-83.47%
Drainage study fees	1,000	2,000	2,000	0.00%
Permits	<u>582,312</u>	<u>437,978</u>	<u>450,000</u>	<u>2.74%</u>
Total licenses and permits	<u>1,943,633</u>	<u>1,824,166</u>	<u>1,833,650</u>	<u>0.52%</u>
<b>Intergovernmental:</b>				
Federal sources -				
DOJ Bulletproof Vest Grant	2,927	3,885	-	0.00%
FEMA	46,111	33,735	-	-100.00%
American Rescue Plan Act	-	4,704,777	-	100.00%
State of Louisiana -				
Video Poker	98,776	86,443	86,500	0.07%
Beer taxes	22,438	14,095	15,000	6.42%
Highway maintenance	14,010	14,010	14,010	0.00%
Municipal fire and police supplemental pay	200,183	244,260	295,200	20.85%
Local -				
LCVC	-	7,500	-	-100.00%
Lafayette Consolidated Government	33,409	29,134	29,134	0.00%
Lafayette Parish School Board	<u>161,901</u>	<u>165,139</u>	<u>165,139</u>	<u>0.00%</u>
Total intergovernmental	<u>579,755</u>	<u>5,302,978</u>	<u>604,983</u>	<u>-88.59%</u>
<b>Fines, forfeits, and seizures:</b>				
Fines and court costs - regular	519,573	356,612	600,000	68.25%
Seizure income	<u>3,122</u>	<u>1,252</u>	<u>-</u>	<u>-100.00%</u>
Total fines, forfeits and seizures	<u>522,695</u>	<u>357,864</u>	<u>600,000</u>	<u>67.66%</u>
<b>Miscellaneous:</b>				
Interest	20,747	133,846	200,000	49.43%
Planning/review fees	45,050	25,505	32,000	25.47%
Sale of assets	53,402	137,841	25,000	0.00%
Fingerprints	3,200	3,740	3,500	-6.42%
Accident reports	7,979	8,653	8,000	-7.55%
Rental income	4,501	6,419	6,500	1.26%
Insurance reimbursement	71,563	31,757	-	-100.00%
Mayors conference	739	-	-	0.00%
Non-profit contributions	-	100,500	-	-100.00%
Other	<u>158,051</u>	<u>187,960</u>	<u>188,000</u>	<u>0.02%</u>
Total miscellaneous	<u>365,232</u>	<u>636,221</u>	<u>463,000</u>	<u>-27.23%</u>
<b>Total revenues</b>	<u>\$ 11,456,757</u>	<u>\$ 18,018,307</u>	<u>\$ 13,400,033</u>	<u>-25.63%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**GENERAL FUND**  
**EXPENDITURE SUMMARY**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022 Actual	2023 Estimated	2024 Budget	
<b>General government:</b>				
Mayor and council salaries	\$ 215,052	\$ 217,543	\$ 217,543	0.00%
Mayor - salary increase 8%	-	-	6,843	100.00%
Salaries - general government	495,493	560,076	560,076	0.00%
Merit raises - 8%	-	-	44,806	100.00%
Payroll taxes	55,349	61,109	65,098	6.53%
Group insurance	155,830	163,140	176,191	8.00%
Retirement	49,590	50,301	54,325	8.00%
Auto allowance	10,350	12,600	12,600	0.00%
Auto maintenance	1,220	610	1,000	63.93%
Fuel	3,079	3,752	3,750	-0.05%
Insurance	53,188	67,881	75,000	10.49%
Office	63,558	72,687	73,000	0.43%
Utilities	30,620	33,089	33,500	1.24%
Telephone	11,486	15,049	15,100	0.34%
Advertising	15,799	19,054	19,500	2.34%
Dues and subscriptions	29,629	21,652	22,000	1.61%
Demolitions	6,456	-	-	0.00%
Sales tax collections fees	39,361	55,054	56,200	2.08%
Supplies	17,020	10,985	11,000	0.14%
Legal	93,166	89,956	90,000	0.05%
Accounting	23,615	27,865	29,000	4.07%
Engineering	211,928	234,218	225,000	-3.94%
Professional fees	275,203	335,895	350,000	4.20%
Consultants	11,715	9,655	10,000	3.57%
Training and travel	7,402	14,974	20,000	33.56%
Building inspection fees	434,175	309,670	337,500	8.99%
Miscellaneous	17,875	16,636	17,000	2.19%
Magistrate court	55,537	50,146	55,500	10.68%
Repairs and maintenance	64,694	47,853	50,000	4.49%
Uniforms	1,575	1,550	2,000	29.03%
Civil Service -- Salaries	6,000	6,000	6,000	0.00%
-- Supplies	-	-	-	0.00%
-- Board counsel	6,795	1,851	2,000	8.05%
Total general government	<u>2,462,760</u>	<u>2,510,851</u>	<u>2,641,532</u>	<u>5.20%</u>
<b>Economic development:</b>				
Salaries	109,186	55,331	55,331	0.00%
Merit raises - 8%	-	-	4,426	100.00%
Payroll taxes	8,185	4,760	4,691	-1.45%
Group insurance	18,981	9,349	10,097	8.00%
Retirement	4,848	4,034	4,357	8.01%
BEDC appropriation	223,000	200,000	230,000	15.00%
Advertising	1,559	214	1,000	367.29%
Dues and subscriptions	6,953	12,702	12,700	-0.02%
Office expense	3,042	3,006	3,000	-0.20%
Miscellaneous	633	500	500	0.00%
Professional fees	37,628	20,296	20,000	-1.46%
Repairs and maintenance	250	16,783	30,000	78.75%
Supplies	1,209	13,066	15,000	14.80%
Tourism and economic development	-	-	20,000	100.00%
Training and travel	1,220	2,116	2,000	-5.48%
Uniforms	142	-	150	100.00%
Utilities	-	1,911	5,000	161.64%
Total economic development	<u>416,836</u>	<u>344,068</u>	<u>418,252</u>	<u>21.56%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**GENERAL FUND**  
**EXPENDITURE SUMMARY**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022 Actual	2023 Estimated	2024 Budget	
Public safety:				
Police department -				
Salaries - chief	83,052	85,543	85,543	0.00%
Chief salary increase 8%	-	-	6,843	100.00%
Salaries - other	1,822,914	2,039,259	2,127,937	4.35%
On-behalf payments	200,183	239,120	288,000	20.44%
Pay scale step increase - 8%	-	-	276,543	100.00%
School crossing guard	16,180	8,408	16,000	90.29%
Payroll taxes	154,163	178,096	219,868	23.45%
Retirement	311,638	396,460	525,791	32.62%
Group insurance	403,628	446,631	499,161	11.76%
Auto maintenance	46,952	55,631	45,000	-19.11%
Fuel	142,200	144,152	160,000	10.99%
Auto allowance	18,000	18,000	18,000	0.00%
Insurance	203,135	232,124	250,000	7.70%
Insurance claims	-	-	-	0.00%
K-9 expenses	193	-	-	0.00%
Miscellaneous	9,462	15,895	20,000	25.83%
Office expense	24,794	19,437	30,000	54.34%
Legal	8,730	3,136	10,000	218.88%
Professional fees	27,372	24,217	35,000	44.53%
Repairs and maintenance	25,152	23,310	30,000	28.70%
Training	15,432	24,429	35,000	43.27%
Uniforms	23,324	34,071	45,000	32.08%
Supplies	13,504	18,278	30,000	64.13%
Dues and subscriptions	147,848	290,842	252,113	-13.32%
Utilities	21,679	25,585	26,000	1.62%
Telephone	16,049	17,651	20,000	13.31%
Tower fees	32,255	37,623	40,000	6.32%
Hurricane expenses	20,322	-	-	0.00%
Total police department	<u>3,788,161</u>	<u>4,377,898</u>	<u>5,091,799</u>	<u>16.31%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**GENERAL FUND**  
EXPENDITURE SUMMARY (CONTINUED)  
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			%
	2022 Actual	2023 Estimated	2024 Budget	
Fire department -				
Salaries	787,571	927,444	986,059	6.32%
Merit raises - 8%	-	-	76,653	100.00%
On-behalf payments	-	5,140	7,200	100.00%
Payroll taxes	61,063	73,636	83,988	14.06%
Retirement	3,817	3,982	4,301	8.01%
Group insurance	7,785	8,097	8,745	8.00%
Auto maintenance	43,074	68,930	65,000	-5.70%
Fuel	36,059	44,308	45,000	1.56%
Insurance	148,403	172,186	190,000	10.35%
Office	27,359	15,665	24,000	53.21%
Accounting	11,995	12,715	13,500	6.17%
Professional fees	46,876	84,559	75,000	-11.30%
Miscellaneous	6,997	8,630	9,000	4.29%
Repairs and maintenance	50,201	64,300	83,600	30.02%
Supplies	15,265	16,632	18,000	8.23%
Telephone	14,495	22,893	25,000	9.20%
Training	14,687	25,486	25,000	-1.91%
Uniforms	18,726	78,000	79,500	1.92%
Utilities	43,061	50,640	51,000	0.71%
Dues and subscriptions	25,920	26,627	24,000	-9.87%
Tower/beeper	3,910	4,140	4,500	8.70%
Fire prevention	3,400	4,088	8,000	95.69%
Hurricane expenses	243	-	-	0.00%
Fire department allocation	145,000	120,000	160,000	33.33%
Fire department capital	17,212	118,767	309,886	160.92%
Total fire department	<u>1,533,119</u>	<u>1,956,865</u>	<u>2,376,932</u>	<u>21.47%</u>
Total public safety	<u>\$ 5,321,280</u>	<u>\$ 6,334,763</u>	<u>\$ 7,468,731</u>	<u>17.90%</u>
Streets and drainage:				
Salaries	1,559,945	1,597,987	1,703,987	6.63%
Merit raises - 8%	-	-	127,839	100.00%
Payroll taxes	115,735	124,180	143,798	15.80%
Retirement	138,041	140,567	151,812	8.00%
Group insurance	299,840	332,512	386,363	16.20%
Insurance	216,315	243,930	260,000	6.59%
Insurance claims	-	-	-	0.00%
Auto maintenance	33,378	30,954	31,000	0.15%
Fuel	94,479	82,465	83,000	0.65%
Equipment rental	26,306	14,960	20,000	33.69%
Equipment operating costs	126,575	138,474	138,500	0.02%
Street and drainage maintenance	261,809	504,811	500,000	-0.95%
Drainage studies - engineering	91,471	112,421	100,000	-11.05%
Professional fees	19,616	28,504	28,500	-0.01%
Engineering	72,016	72,103	72,100	0.00%
Office expenses	7,042	4,802	5,000	4.12%
Utilities	131,587	155,910	156,000	0.06%
Telephone	16,283	18,275	18,275	0.00%
Uniforms	31,553	29,056	30,000	3.25%
Supplies	112,670	147,342	147,500	0.11%
Dues and subscriptions	3,088	6,231	6,300	1.11%
Training and travel	973	1,546	2,500	61.71%
On call patching	50,940	50,761	100,000	97.00%
Hurricane expenses	10,740	-	-	0.00%
Inmate litter crew	27,520	76,784	86,976	13.27%
Miscellaneous	11,000	8,954	10,000	11.68%
Total streets and drainage	<u>3,458,922</u>	<u>3,923,529</u>	<u>4,309,450</u>	<u>9.84%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**GENERAL FUND**  
EXPENDITURE SUMMARY (CONTINUED)  
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			%
	2022 Actual	2023 Estimated	2024 Budget	
Capital outlay:				
General government -				
Equipment	10,063	-	-	0.00%
Software and websites	16,088	14,500	-	-100.00%
Street decorations	66,924	43,249	50,000	15.61%
Painting city hall	-	20,000	-	-100.00%
Council chambers/police building engineer/architect	4,120	8,250	-	-100.00%
Valsin Broussard house	15,946	-	-	0.00%
E. Madison parking lot	41,952	-	-	0.00%
Public safety -				
Police:				
Equipment	191,188	210,804	142,700	-32.31%
Leased vehicles	431,734	268,126	230,200	-14.14%
Streets and drainage -				
Leased vehicles	76,009	207,118	-	-100.00%
Drainage improvements	50,890	44,586	-	-100.00%
Coulee Fortune drainage (equipment rental)	-	12,000	129,000	100.00%
GIS drainage mapping	-	70,150	50,000	100.00%
Equipment	<u>250,009</u>	<u>128,385</u>	<u>166,235</u>	<u>29.48%</u>
Total capital outlay	<u>1,154,923</u>	<u>1,027,168</u>	<u>768,135</u>	<u>-25.22%</u>
Debt service:				
Debt issuance costs	-	-	-	0.00%
Vehicle lease principal	119,639	263,187	248,416	-5.61%
Vehicle lease interest	6,434	32,961	54,668	65.86%
Principal	205,578	165,070	240,950	45.97%
Interest	<u>17,448</u>	<u>15,827</u>	<u>22,147</u>	<u>39.93%</u>
Total debt service	<u>349,099</u>	<u>477,045</u>	<u>566,181</u>	<u>18.69%</u>
 Total expenditures	 <u>\$ 13,163,820</u>	 <u>\$ 14,617,424</u>	 <u>\$ 16,172,281</u>	 <u>10.64%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**1992 SALES TAX FUND BUDGET**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022	2023	2024	
	Actual	Estimated	Budget	
<b>Revenues:</b>				
Taxes				
Sales taxes - 1%	\$ 6,733,824	\$ 8,303,284	\$ 8,303,400	0.00%
Miscellaneous - interest	<u>14,990</u>	<u>61,898</u>	<u>100,000</u>	<u>61.56%</u>
Total revenues	<u>6,748,814</u>	<u>8,365,182</u>	<u>8,403,400</u>	<u>0.46%</u>
<b>Expenditures:</b>				
General government				
Collection fees	39,361	55,054	56,200	2.08%
Professional fees	<u>14,555</u>	<u>16,310</u>	<u>17,000</u>	<u>4.23%</u>
Total expenditures	<u>53,916</u>	<u>71,364</u>	<u>73,200</u>	<u>2.57%</u>
Excess of revenues over expenditures	<u>6,694,898</u>	<u>8,293,818</u>	<u>8,330,200</u>	<u>0.44%</u>
<b>Other financing uses:</b>				
Transfers out				
General Fund	(1,300,000)	(1,200,000)	(2,325,000)	93.75%
Utility Fund	(400,000)	(450,000)	(350,000)	-22.22%
LCDBG/Streets Capital Projects Fund	(4,187,000)	(2,653,300)	(5,586,000)	110.53%
Debt service funds	<u>(1,469,449)</u>	<u>(1,403,124)</u>	<u>(1,397,440)</u>	<u>-0.41%</u>
Total other financing uses	<u>(7,356,449)</u>	<u>(5,706,424)</u>	<u>(9,658,440)</u>	<u>69.26%</u>
Net change in fund balance	(661,551)	2,587,394	(1,328,240)	<u>-151.34%</u>
Fund balance, beginning	<u>4,986,834</u>	<u>4,325,283</u>	<u>6,912,677</u>	
Fund balance, ending	<u>\$ 4,325,283</u>	<u>\$ 6,912,677</u>	<u>\$ 5,584,437</u>	

**CITY OF BROUSSARD, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**TIF STATE SALES TAX FUND BUDGET**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022	2023	2024	
	Actual	Estimated	Budget	
<b>Revenues:</b>				
Taxes				
Sales taxes	\$ 892,119	\$ 132,323	\$ -	-100.00%
Miscellaneous				
Interest	<u>1,200</u>	<u>506</u>	<u>-</u>	<u>-100.00%</u>
Total revenues	<u>893,319</u>	<u>132,829</u>	<u>-</u>	<u>-100.00%</u>
<b>Expenditures:</b>				
General government				
Collection fees	8,951	2,106	-	-100.00%
Professional fees	<u>6,224</u>	<u>6,345</u>	<u>-</u>	<u>-100.00%</u>
Total general government expenditures	<u>15,175</u>	<u>8,451</u>	<u>-</u>	<u>-100.00%</u>
Total expenditures	<u>15,175</u>	<u>8,451</u>	<u>-</u>	<u>-100.00%</u>
Excess (deficiency) of revenues over expenditures	878,144	124,378	-	-100.00%
<b>Other financing uses:</b>				
Transfer to Utility Fund	-	-	-	0.00%
Transfer to Capital Projects Fund	<u>(1,933,291)</u>	<u>(822,058)</u>	<u>-</u>	<u>-100.00%</u>
Total other financing uses	<u>(1,933,291)</u>	<u>(822,058)</u>	<u>-</u>	<u>-100.00%</u>
Net change in fund balance	(1,055,147)	(697,680)	-	<u>-100.00%</u>
Fund balance, beginning	<u>1,752,827</u>	<u>697,680</u>	<u>-</u>	
Fund balance, ending	<u>\$ 697,680</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF BROUSSARD, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**2011 RECREATIONAL SALES TAX FUND BUDGET**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022 Actual	2023 Estimated	2024 Budget	
<b>Revenues:</b>				
Taxes				
Sales taxes - 1/2%	\$ 3,366,598	\$ 4,151,697	\$ 4,151,700	0.00%
Miscellaneous - interest	<u>6,525</u>	<u>28,238</u>	<u>50,000</u>	<u>77.07%</u>
Total revenues	<u>3,373,123</u>	<u>4,179,935</u>	<u>4,201,700</u>	<u>0.52%</u>
<b>Expenditures:</b>				
General government				
Collection fees	19,693	28,054	28,100	0.16%
Professional fees	<u>5,716</u>	<u>7,230</u>	<u>7,500</u>	<u>3.73%</u>
Total general government	<u>25,409</u>	<u>35,284</u>	<u>35,600</u>	<u>0.90%</u>
Culture and recreation				
Ida Crochet Park -				
Repairs and maintenance	5,570	7,728	10,000	29.40%
Supplies	3,796	1,895	2,000	
Utilities	<u>8,652</u>	<u>11,002</u>	<u>11,500</u>	<u>4.53%</u>
Total Ida Crochet Park	<u>18,018</u>	<u>20,625</u>	<u>23,500</u>	<u>13.94%</u>
Veterans Park -				
Engineering	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total culture and recreation	<u>18,018</u>	<u>20,625</u>	<u>23,500</u>	<u>13.94%</u>
Capital outlay				
Fencing/lighting	-	4,297	-	-100.00%
Park improvements	8,249	-	-	100.00%
Security cameras	-	-	-	0.00%
Playground equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total capital outlay	<u>8,249</u>	<u>4,297</u>	<u>-</u>	<u>-100.00%</u>
Total expenditures	<u>51,676</u>	<u>60,206</u>	<u>59,100</u>	<u>-1.84%</u>
Excess of revenues over expenditures	<u>3,321,447</u>	<u>4,119,729</u>	<u>4,142,600</u>	<u>0.56%</u>
<b>Other financing uses:</b>				
Transfer to Capital Projects Fund	-	(245,545)	(140,000)	-42.98%
Transfers to Parks and Recreation Fund:				
Operating transfer	(1,050,000)	(1,525,000)	(1,450,000)	-4.92%
Recreation Sales Tax Bonds	<u>(1,605,625)</u>	<u>(1,615,947)</u>	<u>(1,613,970)</u>	<u>-0.12%</u>
Total other financing uses	<u>(2,655,625)</u>	<u>(3,386,492)</u>	<u>(3,203,970)</u>	<u>-5.39%</u>
Net change in fund balance	665,822	733,237	938,630	<u>28.01%</u>
Fund balance, beginning	<u>2,078,705</u>	<u>2,744,527</u>	<u>3,477,764</u>	
Fund balance, ending	<u>\$ 2,744,527</u>	<u>\$ 3,477,764</u>	<u>\$ 4,416,394</u>	



**CITY OF BROUSSARD, LOUISIANA**  
**DEBT SERVICE FUND**  
**2015 SALES TAX BOND FUND**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022 Actual	2023 Estimated	2024 Budget	
<b>Revenues:</b>				
Miscellaneous - interest	\$ 387	\$ 6,765	\$ 6,765	0.00%
<b>Expenditures:</b>				
Debt service -				
Principal retirement	385,000	410,000	420,000	2.44%
Interest and fiscal charges	<u>317,073</u>	<u>294,823</u>	<u>278,423</u>	<u>-5.56%</u>
Total expenditures	<u>702,073</u>	<u>704,823</u>	<u>698,423</u>	<u>-0.91%</u>
Excess (deficiency) of revenues over expenditures	<u>(701,686)</u>	<u>(698,058)</u>	<u>(691,658)</u>	<u>-0.92%</u>
<b>Other financing sources:</b>				
Transfers in	700,031	704,356	699,089	-0.75%
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total other financing sources (uses)	<u>700,031</u>	<u>704,356</u>	<u>699,089</u>	<u>-0.75%</u>
Net change in fund balance	(1,655)	6,298	7,431	<u>17.99%</u>
Fund balance, beginning	<u>394,500</u>	<u>392,845</u>	<u>399,143</u>	
Fund balance, ending	<u>\$ 392,845</u>	<u>\$ 399,143</u>	<u>\$ 406,574</u>	

**CITY OF BROUSSARD, LOUISIANA**  
**DEBT SERVICE FUND**  
**2016 SALES TAX BOND FUND**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022 Actual	2023 Estimated	2024 Budget	
<b>Revenues:</b>				
Miscellaneous - interest	\$ 6,192	\$ 4,066	\$ 4,066	0.00%
<b>Expenditures:</b>				
Debt service -				
Principal retirement	315,000	325,000	335,000	3.08%
Interest and fiscal charges	256,400	246,950	234,200	-5.16%
Total expenditures	571,400	571,950	569,200	-0.48%
Excess (deficiency) of revenues over expenditures	(565,208)	(567,884)	(565,134)	-0.48%
<b>Other financing sources:</b>				
Transfers in	568,492	568,992	569,192	0.04%
Transfers out	-	-	-	0.00%
Total other financing sources (uses)	568,492	568,992	569,192	0.04%
Net change in fund balance	3,284	1,108	4,058	<u>266.25%</u>
Fund balance, beginning	1,116,047	1,119,331	1,120,439	
Fund balance, ending	<u>\$ 1,119,331</u>	<u>\$ 1,120,439</u>	<u>\$ 1,124,497</u>	

**CITY OF BROUSSARD, LOUISIANA**  
**DEBT SERVICE FUND**  
**2011 DEQ BOND FUND**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022 Actual	2023 Estimated	2024 Budget	
Revenues:				
Miscellaneous - interest	\$ 646	\$ 731	\$ 731	0.00%
Expenditures:				
Debt service -				
Principal retirement	189,000	100,000	100,000	0.00%
Interest and fiscal charges	18,704	16,909	15,959	-5.62%
Total expenditures	<u>207,704</u>	<u>116,909</u>	<u>115,959</u>	<u>-0.81%</u>
Excess (deficiency) of revenues over expenditures	<u>(207,058)</u>	<u>(116,178)</u>	<u>(115,228)</u>	<u>-0.82%</u>
Other financing sources:				
Transfers in	200,926	129,776	129,159	-0.48%
Transfers out	-	-	-	0.00%
Total other financing sources (uses)	<u>200,926</u>	<u>129,776</u>	<u>129,159</u>	<u>-0.48%</u>
Net change in fund balance	(6,132)	13,598	13,931	<u>2.45%</u>
Fund balance, beginning	<u>347,937</u>	<u>341,805</u>	<u>355,403</u>	
Fund balance, ending	<u>\$ 341,805</u>	<u>\$ 355,403</u>	<u>\$ 369,334</u>	

**CITY OF BROUSSARD, LOUISIANA**  
**CAPITAL PROJECTS FUND**  
**LCDBG/STREETS CAPITAL PROJECTS FUND BUDGET**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022	2023	2024	
	Actual	Estimated	Budget	
<b>Revenues:</b>				
Intergovernmental -				
Federal sources				
CDBG grant	\$ 227,982	\$ -	\$ -	0.00%
State sources				
Act 45 State Capital grant	350,143	-	-	0.00%
La DOTD - Main St. Phase III	-	-	774,456	100.00%
Facility Planning & Control - Hwy 89	-	71,861	3,549,980	100.00%
Facility Planning & Control - La Neuville Rd	-	250,000	-	-100.00%
Facility Planning & Control - S. Bernard	-	-	4,097,161	100.00%
Facility Planning & Control - Lake Talon sewer	-	-	1,319,306	100.00%
Facility Planning & Control - Marteau water well	-	-	-	0.00%
Facility Planning & Control - Ground storage tank	-	-	-	0.00%
Facility Planning & Control - Alb Pkwy well	-	-	-	0.00%
Local sources				
LCG - La Neuville Road reconstruction	14,646	281,065	-	-100.00%
LCG - Hwy 89	46,767	14,253	704,079	4839.87%
LCG - Garber Road bridge	-	-	500,000	100.00%
Miscellaneous -				
Developer contributions	230,764	-	125,000	100.00%
Total revenues	<u>\$ 870,302</u>	<u>\$ 617,179</u>	<u>\$ 11,069,982</u>	1693.64%
<b>Expenditures:</b>				
Current -				
General government:				
Professional fees	2,600	2,720	2,725	0.18%
Total general government expenditures	<u>2,600</u>	<u>2,720</u>	<u>2,725</u>	0.18%
Capital outlay -				
Streets and drainage -				
S. Bernard Road ( Hwy. 90 to Hwy. 182)	162,670	149,657	4,305,300	2776.78%
S. Bernard Road Div II (Hwy 182 to Alberstson)	1,435,300	15,209	-	-100.00%
Main Street Phase I (S. Bernard to Clara)	1,676,693	467,181	-	-100.00%
Main Street Phase II (Clara to St. De Porres)	330,460	75,466	242,811	221.75%
Main Street Phase III(A) (SDP to Alb. Pkwy)	170,691	254,022	2,291,495	802.09%
Main Street Phase III(B) (SDP to Alb. Pkwy)	-	-	-	0.00%
S. Bernard/Fairfield multi-use path	-	50,000	140,000	180.00%
Fairfield/Marteau intersection improvements	181,697	-	-	0.00%
Fairfield/Larivierre intersection improvements	-	9,778	222,500	2175.52%
St. Nazaire Road (MPO)	6,132	-	5,000	100.00%
S. Bernard J-turns #2 and #3	55,681	522,071	-	-100.00%
La Neuville Road reconstruction	45,770	936,883	-	-100.00%
Lake Talon Road drainage	24,695	-	-	0.00%
Highway 89 improvements	79,725	95,815	4,733,306	4840.05%
S. Bernard Phase II lighting	144,495	-	-	0.00%

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

	Year Ended June 30,			%
	2022 Actual	2023 Estimated	2024 Budget	
Southwood & Cruse reconstruction	388,918	-	-	0.00%
2021 streets overlay	1,096,645	40,583	-	-100.00%
2023 streets overlay	-	36,781	627,662	1606.48%
2024 streets overlay	-	-	500,000	100.00%
W. Fairfield Dr. extension		28,890	443,653	1435.66%
St. Nazaire Road turn lane		235,000	-	-100.00%
Garber Road overlay	-		112,500	100.00%
Garber Road outfall channel maintenance	19,704	61,000	1,410,000	2211.48%
Total streets and drainage capital outlay	<u>5,819,276</u>	<u>2,978,336</u>	<u>15,034,227</u>	404.79%
Utility projects (shown as transfer to Utility Fund)				
Hernandez Heights waterline	-	2,125	-	-100.00%
Waterline - Amb Caffery (Hwy 89 to Bonin)	-	531,156	-	-100.00%
Garber Road water well improvements	-	-	-	0.00%
St. Nazaire Rd lift station	-	278,746	-	-100.00%
Main Street lift station rehab	-	10,000	192,500	1825.00%
Sugar Trace South lift station rehab	-	419,715	-	100.00%
Lake Talon Rd lift station/gravity sewer	-	112,675	1,646,400	1361.19%
Lake Talon water wells	-	-	225,000	-100.00%
Marteau water well	-	-	-	0.00%
Ground water storage tank (eng)	-	-	54,000	100.00%
Albertson Pkwy water well/ground storage	-	-	-	0.00%
Albertson Parkway lift station	-	-	472,500	100.00%
Total utility capital outlay	<u>-</u>	<u>1,354,417</u>	<u>2,590,400</u>	91.26%
Total capital outlay	<u>5,819,276</u>	<u>4,332,753</u>	<u>17,624,627</u>	306.78%
Total expenditures	<u>5,821,876</u>	<u>4,335,473</u>	<u>17,627,352</u>	306.58%
Excess (deficiency) of revenues over expenditures	<u>(4,951,574)</u>	<u>(3,718,294)</u>	<u>(6,557,370)</u>	76.35%
Other financing sources (uses):				
Proceeds from debt	-	-	-	100.00%
Transfer from General Fund	629,356	-	636,600	100.00%
Transfers from 1992 Sales Tax Fund	4,187,000	2,653,300	5,586,000	110.53%
Transfer from TIF Sales Tax Fund	1,933,291	822,058	-	-100.00%
Transfer from Recreation Sales Tax	-	245,545	140,000	-42.98%
Transfer to Utility Fund	<u>(1,609,226)</u>	<u>-</u>	<u>-</u>	0.00%
Total other financing sources (uses)	<u>5,140,421</u>	<u>3,720,903</u>	<u>6,362,600</u>	71.00%
Net change in fund balance	188,847	2,609	(194,770)	<u>-7565.31%</u>
Fund balance, beginning	<u>3,551</u>	<u>192,398</u>	<u>195,007</u>	
Fund Balance, ending	<u>\$ 192,398</u>	<u>\$ 195,007</u>	<u>\$ 237</u>	

**CITY OF BROUSSARD, LOUISIANA**

## UTILITY FUND BUDGET

YEAR ENDED JUNE 30, 2024

	Year Ended June 30,			%
	2022 Actual	2023 Estimated	2024 Budget	
Operating Revenues:				
Charges for services -				
Water sales	\$ 2,112,374	\$ 2,721,835	\$ 2,925,973	7.50%
Sewerage service charges	1,113,969	1,337,846	1,538,523	15.00%
Garbage service charges	1,379,287	1,490,044	1,564,546	5.00%
Connections, penalties, impact fees, and other	638,234	450,101	450,000	-0.02%
Total operating revenues	<u>5,243,864</u>	<u>5,999,826</u>	<u>6,479,042</u>	<u>7.99%</u>
Salaries	657,339	678,095	678,095	0.00%
Merit raises - 8%	-	-	54,248	100.00%
Payroll taxes	46,077	50,378	55,703	10.57%
Retirement	63,065	63,234	68,293	8.00%
Group insurance	141,283	146,429	158,143	8.00%
Bad debt	77	2,750	2,750	0.00%
Branch removal	102,350	100,785	105,000	4.18%
Dues & subscriptions	3,855	9,216	9,215	-0.01%
Professional fees	48,935	61,945	60,500	-2.33%
Engineering fees	294,487	196,455	197,000	0.28%
Repairs and maintenance	535,282	849,078	766,500	-9.73%
Vehicle maintenance	14,964	18,465	18,500	0.19%
Fuel	23,893	23,876	24,250	1.57%
Utilities	136,152	180,840	181,725	0.49%
Telephone	24,628	35,154	35,150	-0.01%
Materials and supplies	782,054	900,606	905,000	0.49%
Uniforms	10,665	10,282	10,275	-0.07%
Depreciation	1,395,237	1,428,751	1,450,000	1.49%
Depreciation - ROU assets	46,498	48,021	48,250	0.48%
Insurance	151,777	185,713	195,200	5.11%
Public dumpsters	65,440	67,195	67,500	0.45%
Office	64,452	69,041	66,500	-3.68%
Training and travel	3,647	6,829	7,000	2.50%
Water lease	1,028,781	1,111,703	1,135,000	2.10%
Garbage collections expense	1,207,830	1,213,321	1,386,875	14.30%
Hurricane expense	9,231	-	-	0.00%
Miscellaneous	52,712	64,454	64,750	0.46%
Total operating expenses	<u>6,910,711</u>	<u>7,522,616</u>	<u>7,751,422</u>	<u>3.04%</u>
Operating income (loss)	<u>(1,666,847)</u>	<u>(1,522,790)</u>	<u>(1,272,380)</u>	<u>-16.44%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**UTILITY FUND BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			
	2022 Actual	2023 Estimated	2024 Budget	
Nonoperating revenues:				
Debt issuance costs	-	-	-	0.00%
Gain (loss) on sale of assets	28,300	89,372	-	-100.00%
Vehicle lease interest	(2,750)	(2,853)	(3,010)	5.50%
Interest income	1,120	2,209	3,000	35.81%
Interest expense	<u>(25,882)</u>	<u>(24,767)</u>	<u>(23,628)</u>	<u>-4.60%</u>
Total nonoperating revenues	<u>788</u>	<u>63,961</u>	<u>(23,638)</u>	<u>-136.96%</u>
Income (loss) before contributions and transfers	<u>(1,666,059)</u>	<u>(1,458,829)</u>	<u>(1,296,018)</u>	<u>-11.16%</u>
Capital contributions	<u>182,113</u>	<u>41,050</u>	<u>-</u>	-100.00%
Transfers in (out) -				
1992 Sales Tax Fund	400,000	450,000	350,000	-22.22%
Capital Projects Fund	<u>1,609,226</u>	<u>1,354,417</u>	<u>2,590,400</u>	91.26%
Total transfers in (out)	<u>2,009,226</u>	<u>1,804,417</u>	<u>2,940,400</u>	<u>62.96%</u>
Increase (decrease) in net position	525,280	386,638	1,644,382	<u>325.30%</u>
Net position, beginning	<u>28,944,120</u>	<u>29,469,400</u>	<u>29,856,038</u>	
Net position, ending	<u>\$ 29,469,400</u>	<u>\$ 29,856,038</u>	<u>\$ 31,500,420</u>	

**CITY OF BROUSSARD, LOUISIANA**  
**UTILITY FUND BUDGET**  
**WATER DEPARTMENT**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022	2023	2024	
	Actual	Estimated	Budget	Change
<b>Operating Revenues:</b>				
Customer service charges	\$ 2,112,374	\$ 2,721,835	\$ 2,925,973	7.50%
Connections, penalties, impact fees, and other	<u>458,799</u>	<u>299,882</u>	<u>300,000</u>	<u>0.04%</u>
Total operating revenues	<u>2,571,173</u>	<u>3,021,717</u>	<u>3,225,973</u>	<u>6.76%</u>
<b>Operating Expenses:</b>				
Salaries	376,573	393,758	393,758	0.00%
Merit raises - 8%	-	-	31,501	100.00%
Payroll taxes	26,520	29,624	33,383	12.69%
Retirement	37,699	38,061	41,106	8.00%
Group insurance	75,359	76,388	82,499	8.00%
Bad debt	34	1,000	1,000	0.00%
Dues and subscriptions	3,349	5,214	5,215	0.02%
Professional fees	25,263	38,939	37,500	-3.70%
Engineering fees	252,739	121,885	122,000	0.09%
Repairs and maintenance	143,709	266,463	266,500	0.01%
Vehicle maintenance	9,897	13,239	13,250	0.08%
Fuel	11,849	14,634	14,750	0.79%
Utilities	18,529	18,723	18,725	0.01%
Telephone	17,074	22,638	22,650	0.05%
Materials and supplies	477,000	617,008	620,000	0.48%
Depreciation	440,782	452,697	465,000	2.72%
Depreciation - ROU assets	28,227	28,240	28,250	0.04%
Uniforms	5,725	5,307	5,300	-0.13%
Insurance	75,414	93,515	98,200	5.01%
Office	25,139	26,785	25,000	-6.66%
Training and travel	1,360	3,329	3,500	5.14%
Water lease	1,028,781	1,111,703	1,135,000	2.10%
Hurricane expense	243	-	-	0.00%
Miscellaneous	<u>52,275</u>	<u>63,867</u>	<u>64,000</u>	<u>0.21%</u>
Total operating expenses	<u>3,133,540</u>	<u>3,443,017</u>	<u>3,528,087</u>	<u>2.47%</u>
Operating income (loss)	<u>\$ (562,367)</u>	<u>\$ (421,300)</u>	<u>\$ (302,114)</u>	<u>-28.29%</u>



**CITY OF BROUSSARD, LOUISIANA**  
**UTILITY FUND BUDGET**  
**SEWER DEPARTMENT**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022	2023	2024	
	Actual	Estimated	Budget	
<b>Operating Revenues:</b>				
Customer service charges	\$ 1,113,969	\$ 1,337,846	\$ 1,538,523	15.00%
Connections, penalties, impact fees, and other	<u>143,676</u>	<u>109,547</u>	<u>110,000</u>	<u>0.41%</u>
Total operating revenues	<u>1,257,645</u>	<u>1,447,393</u>	<u>1,648,523</u>	<u>13.90%</u>
<b>Operating Expenses:</b>				
Salaries	280,766	284,337	284,337	0.00%
Salary Increase - 8%	-	-	22,747	100.00%
Payroll taxes	19,557	20,754	22,320	7.55%
Retirement	25,366	25,173	27,187	8.00%
Group insurance	65,924	70,041	75,644	8.00%
Bad debt	16	1,000	1,000	0.00%
Dues and subscriptions	506	4,002	4,000	-0.05%
Professional fees	23,672	23,006	23,000	-0.03%
Engineering fees	41,748	74,570	75,000	0.58%
Repairs and maintenance	391,573	582,615	500,000	-14.18%
Vehicle maintenance	5,067	5,226	5,250	0.46%
Fuel	12,044	9,242	9,500	2.79%
Utilities	117,623	162,117	163,000	0.54%
Telephone	7,554	12,516	12,500	-0.13%
Materials and supplies	305,054	283,598	285,000	0.49%
Uniforms	4,940	4,975	4,975	0.00%
Depreciation	954,455	976,054	985,000	0.92%
Depreciation - ROU assets	18,271	19,781	20,000	1.11%
Insurance	76,363	92,198	97,000	5.21%
Office	19,883	23,922	22,500	-5.94%
Training and travel	2,287	3,500	3,500	0.00%
Hurricane expense	8,988	-	-	0.00%
Miscellaneous	<u>437</u>	<u>587</u>	<u>750</u>	<u>27.77%</u>
Total operating expenses	<u>2,382,094</u>	<u>2,679,214</u>	<u>2,644,210</u>	<u>-1.31%</u>
Operating income (loss)	<u>\$ (1,124,449)</u>	<u>\$ (1,231,821)</u>	<u>\$ (995,687)</u>	<u>-19.17%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**UTILITY FUND BUDGET**  
**GARBAGE DEPARTMENT**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022 Actual	2023 Estimated	2024 Budget	
<b>Operating Revenues:</b>				
Customer service charges	\$ 1,379,287	\$ 1,490,044	\$ 1,564,546	5.00%
Connections, penalties, impact fees, and other	<u>35,759</u>	<u>40,672</u>	<u>40,000</u>	<u>-1.65%</u>
Total operating revenues	<u>1,415,046</u>	<u>1,530,716</u>	<u>1,604,546</u>	<u>4.82%</u>
<b>Operating Expenses:</b>				
Bad debt	27	750	750	0.00%
Branch removal	102,350	100,785	105,000	4.18%
Public dumpsters	65,440	67,195	67,500	0.45%
Office	19,430	18,334	19,000	3.63%
Garbage collections expense	1,207,830	1,213,321	1,386,875	14.30%
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total operating expenses	<u>1,395,077</u>	<u>1,400,385</u>	<u>1,579,125</u>	<u>12.76%</u>
 Operating income (loss)	 <u>\$ 19,969</u>	 <u>\$ 130,331</u>	 <u>\$ 25,421</u>	 <u>-80.50%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**PARKS AND RECREATION FUND BUDGET**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022	2023	2024	
	ACTUAL	ESTIMATED	BUDGET	
<b>Operating revenues:</b>				
Sponsorships	\$ 128,150	\$ 86,000	\$ 81,250	-5.52%
Team sponsorships	-	2,800	2,800	0.00%
Baseball league	21,995	19,730	20,000	1.37%
T-ball league	15,895	11,605	12,000	3.40%
Softball league - youth	7,335	5,400	5,500	1.85%
Softball league - adult	26,743	16,200	17,500	8.02%
Soccer league	15,723	19,441	19,000	-2.27%
Football - youth	16,800	847	1,000	18.06%
Football - adult	1,200	-	-	0.00%
Gate fees	32,992	15,708	16,000	1.86%
Tennis court rental fees	3,276	3,678	3,700	0.60%
Tennis program fees	36,293	34,262	35,000	2.15%
Concession fees	81,596	77,368	80,000	3.40%
Rental fees	264,478	252,906	260,000	2.80%
Commissions income	1,022	-	-	0.00%
Miscellaneous	3,037	2,768	3,000	8.38%
Security fees	56,598	53,300	55,000	3.19%
Total revenue	<u>713,133</u>	<u>602,013</u>	<u>611,750</u>	<u>1.62%</u>
<b>Operating expenses:</b>				
Salaries	461,621	527,273	558,273	5.88%
Part-time staff	116,028	101,585	115,000	13.21%
Merit raises - 8%	-	-	42,182	100.00%
Payroll taxes	46,921	52,970	56,163	6.03%
Group insurance	105,791	116,587	125,914	8.00%
Retirement	33,113	35,004	37,804	8.00%
Insurance	80,895	104,783	110,022	5.00%
Insurance claims	-	-	-	0.00%
Accounting fees	11,565	14,180	15,000	5.78%
Auto expense	1,334	2,673	2,675	0.07%
Gas expense	16,537	17,384	17,500	0.67%
Equipment rental	645	22,735	52,735	131.96%
Office expense	12,619	17,052	17,000	-0.30%
Bank and credit card fees	12,970	16,397	16,000	-2.42%
Operational supplies	63,136	59,130	60,000	1.47%
Depreciation	957,241	955,995	960,507	0.47%
Depreciation - ROU assets	5,266	7,545	10,737	42.31%
Professional fees	80,013	68,543	80,500	17.44%
Repairs and maintenance	124,268	120,165	140,500	16.92%
Supplies	71,874	110,461	101,500	-8.11%
Telephone	8,346	12,191	12,500	2.53%
Utilities	92,054	129,270	130,000	0.56%
Internet	44,590	44,124	44,500	0.85%
Miscellaneous	8,751	6,240	6,500	4.17%
Uniforms	11,249	10,485	12,000	14.45%

(continued)

**CITY OF BROUSSARD, LOUISIANA**  
**PARKS AND RECREATION FUND BUDGET (continued)**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022 ACTUAL	2023 ESTIMATED	2024 BUDGET	
Dues and subscriptions	884	2,585	2,500	-3.29%
Advertising	3,134	1,570	2,500	59.24%
Tools and equipment	2,109	-	-	0.00%
Award expenses	1,814	1,520	5,000	228.95%
League officials	26,608	31,448	31,000	-1.42%
Tournament fees	2,565	5,847	2,500	-57.24%
Sponsorship signs and supplies	14,128	31,460	15,000	-52.32%
Sponsorship commissions	13,685	10,250	8,125	-20.73%
Tennis contract labor	64,003	58,846	62,150	5.61%
Training and travel	626	1,423	2,500	75.69%
Garbage expense	31,414	36,455	37,000	1.49%
Janitorial expense	34,303	27,763	30,000	8.06%
Hurricane expenses	70	-	-	0.00%
Security expense	60,660	69,760	70,000	0.34%
	<u>2,622,830</u>	<u>2,831,699</u>	<u>2,993,787</u>	<u>5.72%</u>
Operating loss before capital contributions and transfers	<u>(1,909,697)</u>	<u>(2,229,686)</u>	<u>(2,382,037)</u>	<u>6.83%</u>
Nonoperating revenues (expenses):				
Gain (loss) on disposal of assets	-	-	-	0.00%
Vehicle lease interest	(487)	(790)	(1,936)	145.06%
Debt issuance costs	(349,078)	-	-	0.00%
Amortization of bond discount	(22,841)	(24,207)	(24,207)	0.00%
Interest income	17,110	21,251	25,000	17.64%
Interest and fiscal agency fees	(701,578)	(777,384)	(743,762)	-4.33%
Total nonoperating revenues (expenses)	<u>(1,056,874)</u>	<u>(781,130)</u>	<u>(744,905)</u>	<u>-4.64%</u>
Transfers in:				
Transfers from Recreation Sales Tax Fund -				
Operating transfer	1,050,000	1,525,000	1,450,000	-4.92%
Recreation sales tax bonds	<u>1,605,625</u>	<u>1,615,947</u>	<u>1,613,970</u>	<u>-0.12%</u>
Total transfers in	<u>2,655,625</u>	<u>3,140,947</u>	<u>3,063,970</u>	<u>-2.45%</u>
Capital contributions	<u>31,114</u>	<u>25,000</u>	<u>-</u>	<u>-100.00%</u>
Increase (decrease) in net position	(279,832)	155,131	(62,972)	<u>-140.59%</u>
Net position, beginning	<u>10,922,115</u>	<u>10,642,283</u>	<u>10,797,414</u>	
Net position, ending	<u>\$ 10,642,283</u>	<u>\$ 10,797,414</u>	<u>\$ 10,734,442</u>	

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

	Year Ended June 30,			%
	2022	2023	2024	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>St. Julien Park revenue:</b>				
Sponsorships	\$ 128,150	\$ 86,000	\$ 81,250	-5.52%
Team sponsorships	-	2,800	3,000	7.14%
Baseball league	21,995	19,730	20,000	1.37%
T-ball league	15,895	11,605	12,000	3.40%
Softball league - youth	7,335	5,400	5,500	1.85%
Softball league - adult	26,743	16,200	17,500	8.02%
Soccer league	15,723	19,441	19,000	-2.27%
Football - youth	16,800	847	1,000	18.06%
Football - adult	1,200	-	-	0.00%
Gate fees	32,992	15,708	16,000	1.86%
Tennis court rental fees	3,276	3,678	3,700	0.60%
Tennis program fees	36,293	34,262	35,000	2.15%
Concession fees	81,596	77,368	80,000	3.40%
Rental fees	249,603	248,905	250,000	0.44%
Commissions income	1,022	-	-	0.00%
Miscellaneous	3,037	2,768	3,000	8.38%
Security fees	56,598	53,300	55,000	3.19%
Total revenue	<u>698,258</u>	<u>598,012</u>	<u>601,950</u>	<u>0.66%</u>
<b>St. Julien Park expenses:</b>				
Salaries	461,621	527,273	558,273	5.88%
Part-time staff	116,028	101,585	115,000	13.21%
Merit raises - 8%	-	-	42,182	100.00%
Payroll taxes	46,921	52,970	56,163	6.03%
Group insurance	105,791	116,587	125,914	8.00%
Retirement	33,113	35,004	37,804	8.00%
Insurance	80,895	104,783	110,022	5.00%
Insurance claims	-	-	-	0.00%
Accounting fees	11,565	14,180	15,000	5.78%
Auto expense	1,334	2,673	2,675	0.07%
Gas expense	16,537	17,384	17,500	0.67%
Equipment rental	645	22,735	52,735	131.96%
Office expense	12,420	17,052	17,000	-0.30%
Bank and credit card fees	12,970	16,397	16,000	-2.42%
Operational supplies	63,136	59,130	60,000	1.47%
Depreciation	956,734	955,488	960,000	0.47%
Depreciation - ROU assets	5,266	7,545	10,737	42.31%
Professional fees	80,013	68,543	80,500	17.44%
Repairs and maintenance	104,551	102,950	123,000	19.48%

(continued)

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

	Year Ended June 30,			%
	2022	2023	2024	
	ACTUAL	ESTIMATED	BUDGET	Change
Supplies	65,508	104,313	95,000	-8.93%
Telephone	8,032	12,191	12,500	2.53%
Utilities	83,938	120,487	121,000	0.43%
Internet	43,615	44,124	44,500	0.85%
Miscellaneous	8,751	6,240	6,500	4.17%
Uniforms	11,249	10,485	12,000	14.45%
Dues and subscriptions	884	2,585	2,500	-3.29%
Advertising	3,134	1,570	2,500	59.24%
Tools and equipment	2,061	-	-	0.00%
Award expenses	1,814	1,520	5,000	228.95%
League officials	26,608	31,448	31,000	-1.42%
Tournament fees	2,565	5,847	2,500	-57.24%
Sponsorship signs and supplies	14,128	31,460	15,000	-52.32%
Sponsorship commissions	13,685	10,250	8,125	-20.73%
Tennis contract labor	64,003	58,846	62,150	5.61%
Training and travel	626	1,423	2,500	75.69%
Garbage expense	29,485	30,706	31,000	0.96%
Janitorial expense	34,303	27,763	30,000	8.06%
Hurricane expenses	70	-	-	0.00%
Security expense	60,660	69,760	70,000	0.34%
	<u>2,584,659</u>	<u>2,793,297</u>	<u>2,954,280</u>	<u>5.76%</u>
Operating income (loss)	<u>(1,886,401)</u>	<u>(2,195,285)</u>	<u>(2,352,330)</u>	<u>7.15%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**PARKS AND RECREATION FUND BUDGET - ARCENEUX PARK**  
**YEAR ENDED JUNE 30, 2024**

	Year Ended June 30,			%
	2022	2023	2024	
	ACTUAL	ESTIMATED	BUDGET	Change
<b>Arceneux Park revenue:</b>				
Rental fees	\$ 14,875	\$ 4,001	\$ 10,000	149.94%
Miscellaneous	-	-	-	0.00%
Security fees	-	-	-	0.00%
Total revenue	<u>14,875</u>	<u>4,001</u>	<u>10,000</u>	<u>149.94%</u>
<b>Arceneux Park expenses:</b>				
Engineering	199	-	-	0.00%
Depreciation	507	507	507	0.00%
Repairs and maintenance	19,717	17,215	17,500	1.66%
Supplies	6,366	6,148	6,500	5.73%
Telephone	314	-	-	0.00%
Utilities	8,116	8,783	9,000	2.47%
Internet	975	-	-	0.00%
Tools and equipment	48	-	-	0.00%
Garbage expense	1,929	5,749	6,000	4.37%
	<u>38,171</u>	<u>38,402</u>	<u>39,507</u>	<u>2.88%</u>
Operating income (loss)	<u>(23,296)</u>	<u>(34,401)</u>	<u>(29,507)</u>	<u>-14.23%</u>

**ESTIMATING SCHEDULES FOR  
AMENDED BUDGET**



**CITY OF BROUSSARD, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED REVENUE BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
<b>Taxes:</b>					
Sales tax - 1%	\$ 7,250,000	\$ 6,903,284	\$ 1,400,000	\$ 8,303,284	14.53%
Utility franchise tax	1,248,950	1,246,994	346,800	1,593,794	27.61%
<b>Total taxes</b>	<b>8,498,950</b>	<b>8,150,278</b>	<b>1,746,800</b>	<b>9,897,078</b>	<b>16.45%</b>
<b>Licenses and permits:</b>					
Occupational licenses	912,000	947,640	7,500	955,140	4.73%
Insurance occupational licenses	410,000	266,023	160,000	426,023	3.91%
Condemnation fees	1,200	2,925	100	3,025	152.08%
Drainage study fees	2,000	1,500	500	2,000	0.00%
Permits	550,000	357,978	80,000	437,978	-20.37%
<b>Total licenses and permits</b>	<b>1,875,200</b>	<b>1,576,066</b>	<b>248,100</b>	<b>1,824,166</b>	<b>-2.72%</b>
<b>Intergovernmental:</b>					
Federal sources-					
DOJ bulletproof vest grant	-	-	-	-	0.00%
FEMA	-	33,735	-	33,735	100.00%
ARPA	4,000,000	3,785,316	919,461	4,704,777	17.62%
State of Louisiana -					
Video Poker	86,000	66,443	20,000	86,443	0.52%
Beer taxes	18,700	10,095	4,000	14,095	-24.63%
Highway maintenance	14,010	7,005	7,005	14,010	0.00%
State supplemental pay	228,000	203,060	41,200	244,260	7.13%
Local -					
LCVC	-	7,500	-	7,500	100.00%
Lafayette Consolidated Government	29,150	29,134	-	29,134	-0.05%
Lafayette Parish School Board	145,710	148,625	16,514	165,139	13.33%
<b>Total intergovernmental</b>	<b>4,521,570</b>	<b>4,290,913</b>	<b>1,008,180</b>	<b>5,299,093</b>	<b>17.20%</b>
<b>Fines, forfeits, and seizures</b>					
Fines and court costs - regular	533,000	296,612	60,000	356,612	-33.09%
Seizures	-	1,252	-	1,252	100.00%
<b>Total fines, forfeits, and seizures</b>	<b>533,000</b>	<b>297,864</b>	<b>60,000</b>	<b>357,864</b>	<b>-32.86%</b>
<b>Miscellaneous:</b>					
Interest	21,000	83,846	50,000	133,846	537.36%
Planning/review fees	40,000	20,505	5,000	25,505	-36.24%
Sale of assets	30,000	117,511	20,330	137,841	359.47%
Fingerprints	1,000	3,240	500	3,740	274.00%
Accident reports	7,350	7,653	1,000	8,653	17.73%
Rental income	5,000	5,619	800	6,419	28.38%
Insurance reimbursements	-	-	31,757	31,757	100.00%
Non-profit contributions	-	100,500	-	100,500	200.00%
Other	100,000	27,960	160,000	187,960	87.96%
<b>Total miscellaneous</b>	<b>204,350</b>	<b>366,834</b>	<b>269,387</b>	<b>636,221</b>	<b>211.34%</b>
<b>Total revenues</b>	<b>\$ 15,633,070</b>	<b>\$ 14,680,703</b>	<b>\$ 3,332,467</b>	<b>\$ 18,014,422</b>	<b>15.23%</b>

**CITY OF BROUSSARD, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
<b>General government:</b>					
Mayor and council salaries	\$ 217,544	\$ 182,368	\$ 35,175	\$ 217,543	0.00%
Salaries - general government	600,799	475,076	85,000	560,076	-6.78%
Payroll taxes	62,603	50,289	10,820	61,109	-2.39%
Group insurance	171,685	134,140	29,000	163,140	-4.98%
Retirement	54,542	42,301	8,000	50,301	-7.78%
Auto allowance	12,600	10,500	2,100	12,600	0.00%
Auto maintenance	1,200	360	250	610	-49.17%
Fuel	3,750	3,137	615	3,752	0.05%
Insurance	53,000	67,881	-	67,881	28.08%
Insurance claims	-	-	-	-	0.00%
Office	50,000	57,687	15,000	72,687	45.37%
Utilities	30,500	27,089	6,000	33,089	8.49%
Telephone	12,000	11,449	3,600	15,049	25.41%
Advertising	20,000	12,054	7,000	19,054	-4.73%
Dues and subscriptions	21,000	19,652	2,000	21,652	3.10%
Demolitions	-	-	-	-	100.00%
Sales tax collections fees	44,600	46,054	9,000	55,054	23.44%
Supplies	15,000	5,985	5,000	10,985	-26.77%
Legal	90,000	65,456	24,500	89,956	-0.05%
Accounting	28,000	25,365	2,500	27,865	-0.48%
Engineering	200,000	194,218	40,000	234,218	17.11%
Professional fees	250,000	275,895	60,000	335,895	34.36%
Consultants	30,000	7,155	2,500	9,655	-67.82%
Training and travel	15,000	6,974	8,000	14,974	-0.17%
Building inspection fees	412,500	249,670	60,000	309,670	-24.93%
Miscellaneous	15,000	15,636	1,000	16,636	10.91%
Magistrate court	60,000	35,146	15,000	50,146	-16.42%
Repairs and maintenance	50,000	27,853	20,000	47,853	-4.29%
Uniforms	2,000	550	1,000	1,550	-22.50%
<b>Civil Service:</b>					
Salaries	6,000	5,000	1,000	6,000	0.00%
Supplies	2,000	-	-	-	-100.00%
Board counsel	2,000	1,851	-	1,851	-7.45%
<b>Total general government</b>	<b>2,533,323</b>	<b>2,056,791</b>	<b>454,060</b>	<b>2,510,851</b>	<b>-0.89%</b>
<b>Economic development:</b>					
Salaries	54,590	46,933	8,398	55,331	1.36%
Payroll taxes	4,176	3,770	990	4,760	13.98%
Group insurance	8,238	7,900	1,449	9,349	13.49%
Retirement	4,003	3,359	675	4,034	0.77%
BEDC appropriation	200,000	200,000	-	200,000	0.00%
Advertising	2,000	64	150	214	-89.30%
Dues and subscriptions	14,500	11,702	1,000	12,702	-12.40%
Office expense	3,800	2,006	1,000	3,006	-20.89%
Miscellaneous	500	350	150	500	0.00%
Professional fees	33,500	15,296	5,000	20,296	-39.41%
Repairs and maintenance	-	6,783	10,000	16,783	100.00%
Supplies	2,000	5,566	7,500	13,066	553.30%
Tourism and economic development	20,000	-	-	-	-100.00%
Training and travel	5,500	1,116	1,000	2,116	-61.53%
Uniforms	500	-	-	-	-100.00%
Utilities	-	411	1,500	1,911	100.00%
<b>Total economic development</b>	<b>353,307</b>	<b>305,256</b>	<b>38,812</b>	<b>344,068</b>	<b>-2.62%</b>

**CITY OF BROUSSARD, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
<b>Public safety:</b>					
<b>Police department -</b>					
Salaries - chief	85,544	72,368	13,175	85,543	0.00%
Salaries - other	2,040,599	1,652,759	386,500	2,039,259	-0.07%
On-behalf payments	228,000	199,120	40,000	239,120	4.88%
School crossing guard	16,000	6,908	1,500	8,408	-47.45%
Payroll taxes	181,316	144,346	33,750	178,096	-1.78%
Retirement	454,687	330,460	66,000	396,460	-12.81%
Group insurance	420,645	364,381	82,250	446,631	6.18%
Auto maintenance	45,000	45,631	10,000	55,631	23.62%
Fuel	165,000	118,152	26,000	144,152	-12.64%
Auto allowance	18,000	15,000	3,000	18,000	0.00%
Insurance	203,200	232,124	-	232,124	14.23%
Insurance claims	-	-	-	-	0.00%
Miscellaneous	15,000	14,395	1,500	15,895	5.97%
Office expense	30,000	13,437	6,000	19,437	-35.21%
Legal	10,000	1,636	1,500	3,136	-68.64%
Professional fees	35,000	14,217	10,000	24,217	-30.81%
Repairs and maintenance	30,000	13,310	10,000	23,310	-22.30%
Training	20,000	24,429	-	24,429	22.15%
Uniforms	35,000	20,071	14,000	34,071	-2.65%
Supplies	20,000	10,278	8,000	18,278	-8.61%
Dues and subscriptions	229,598	123,200	167,642	290,842	26.67%
Utilities	22,500	20,585	5,000	25,585	13.71%
Telephone	20,000	13,651	4,000	17,651	-11.75%
Tower fees	35,000	32,319	5,304	37,623	7.49%
Hurricane expenses	-	-	-	-	0.00%
Total police department	<u>4,360,089</u>	<u>3,482,777</u>	<u>895,121</u>	<u>4,377,898</u>	<u>0.41%</u>
<b>Fire department -</b>					
Salaries	956,059	772,444	155,000	927,444	-2.99%
On-behalf payments	-	3,940	1,200	5,140	100.00%
Payroll taxes	73,139	60,636	13,000	73,636	0.68%
Retirement	3,930	3,382	600	3,982	1.32%
Group insurance	8,471	6,694	1,403	8,097	-4.42%
Auto maintenance	55,000	58,930	10,000	68,930	25.33%
Fuel	40,000	37,308	7,000	44,308	10.77%
Insurance	150,000	172,186	-	172,186	14.79%
Office	24,000	11,665	4,000	15,665	-34.73%
Accounting	14,000	12,715	-	12,715	-9.18%
Professional	44,000	64,559	20,000	84,559	92.18%
Miscellaneous	7,000	7,630	1,000	8,630	23.29%
Repairs and maintenance	45,000	53,800	10,500	64,300	42.89%
Supplies	14,000	14,632	2,000	16,632	18.80%
Telephone	14,000	19,693	3,200	22,893	63.52%
Training	15,000	24,286	1,200	25,486	69.91%
Uniforms	50,000	75,980	2,020	78,000	56.00%
Utilities	42,100	43,640	7,000	50,640	20.29%
Dues and subscriptions	24,000	23,873	2,754	26,627	10.95%
Tower/beeper	4,000	4,140	-	4,140	3.50%
Fire prevention	8,000	4,088	-	4,088	-48.90%
Hurricane expense	-	-	-	-	0.00%
Fire department allocation	<u>160,000</u>	<u>115,000</u>	<u>5,000</u>	<u>120,000</u>	<u>-25.00%</u>
Total fire department	<u>1,751,699</u>	<u>1,591,221</u>	<u>246,877</u>	<u>1,838,098</u>	<u>4.93%</u>
Total public safety	<u>6,111,788</u>	<u>5,073,998</u>	<u>1,141,998</u>	<u>6,215,996</u>	<u>1.71%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			
		10 Months Actual	2 Months Estimated	2023 Estimated	
Streets and drainage:					
Salaries	1,586,859	1,347,987	250,000	1,597,987	0.70%
Payroll taxes	121,379	101,180	23,000	124,180	2.31%
Retirement	142,310	115,567	25,000	140,567	-1.22%
Group insurance	298,375	258,461	74,051	332,512	11.44%
Insurance	216,400	243,930	-	243,930	12.72%
Insurance claims	-	-	-	-	0.00%
Auto maintenance	73,500	25,954	5,000	30,954	-57.89%
Fuel	95,000	64,465	18,000	82,465	-13.19%
Equipment rental	25,000	4,960	10,000	14,960	-40.16%
Equipment repairs and maintenance	100,000	118,474	20,000	138,474	38.47%
Street and drainage maintenance	285,000	414,811	90,000	504,811	77.13%
Drainage engineering	115,000	87,421	25,000	112,421	-2.24%
Professional	15,000	18,504	10,000	28,504	90.03%
Engineering	75,000	52,103	20,000	72,103	-3.86%
Office expense	8,000	2,302	2,500	4,802	-39.98%
Utilities	128,500	125,910	30,000	155,910	21.33%
Telephone	16,500	13,775	4,500	18,275	10.76%
Uniforms	30,000	24,056	5,000	29,056	-3.15%
Supplies	116,800	117,342	30,000	147,342	26.15%
Dues and subscriptions	3,400	5,231	1,000	6,231	83.26%
Training and travel	1,500	1,246	300	1,546	3.07%
On call patching	50,000	50,761	-	50,761	1.52%
Hurricane expense	-	-	-	-	0.00%
Inmate litter crew	82,560	62,288	14,496	76,784	-7.00%
Miscellaneous	12,000	5,954	3,000	8,954	-25.38%
Total streets and drainage	<u>3,598,083</u>	<u>3,262,682</u>	<u>660,847</u>	<u>3,923,529</u>	<u>9.04%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			
		10 Months Actual	2 Months Estimated	2023 Estimated	
<b>Capital outlay:</b>					
General government -					
Painting city hall	20,000		20,000	20,000	100.00%
Golf cart	-	-	14,500	14,500	#DIV/0!
Christmas decorations	50,000	43,249		43,249	-13.50%
Municipal complex architecture fees	330,800	8,250	-	8,250	-97.51%
Public safety -					
Police:					
Equipment	175,702	174,664	36,140	210,804	19.98%
Lease vehicles	266,622	268,126	-	268,126	0.56%
Fire:					
Station 1 roof	30,000	45,147	-	45,147	50.49%
Leased vehicles	-	73,620		73,620	100.00%
Streets and drainage -					
Coulee Fortune drainage	60,000	-	-	-	-100.00%
GIS drainage mapping	-	-	70,150	70,150	100.00%
Drainage improvements	63,000	40,308	4,278	44,586	-29.23%
Leased vehicles	-	207,118		207,118	100.00%
Vehicles and equipment	137,500	38,561	89,824	128,385	-6.63%
Total capital outlay	<u>1,133,624</u>	<u>899,043</u>	<u>234,892</u>	<u>1,133,935</u>	<u>0.03%</u>
<b>Debt service:</b>					
Debt issuance costs	-	-	-	-	0.00%
Vehicle lease principal	205,243	263,187	-	263,187	28.23%
Vehicle lease interest	31,170	32,961	-	32,961	5.75%
Principal	167,646	107,323	57,747	165,070	-1.54%
Interest	13,251	10,680	5,147	15,827	19.44%
Total debt service	<u>417,310</u>	<u>414,151</u>	<u>62,894</u>	<u>477,045</u>	<u>14.31%</u>
 Total expenditures	 <u>\$ 14,147,435</u>	 <u>\$ 12,011,921</u>	 <u>\$ 2,593,503</u>	 <u>\$ 14,605,424</u>	 <u>3.24%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**1992 SALES TAX FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
<b>Revenues:</b>					
Taxes					
Sales tax - 1%	\$ 7,250,000	\$ 6,903,284	\$ 1,400,000	\$ 8,303,284	14.53%
Miscellaneous - interest	<u>14,780</u>	<u>31,898</u>	<u>30,000</u>	<u>61,898</u>	<u>318.80%</u>
Total revenues	<u>7,264,780</u>	<u>6,935,182</u>	<u>1,430,000</u>	<u>8,365,182</u>	<u>15.15%</u>
<b>Expenditures:</b>					
General government					
Collection fees	44,600	46,054	9,000	55,054	23.44%
Professional fees	<u>14,100</u>	<u>16,310</u>	<u>-</u>	<u>16,310</u>	<u>15.67%</u>
Total expenditures	<u>58,700</u>	<u>62,364</u>	<u>9,000</u>	<u>71,364</u>	<u>21.57%</u>
Excess of revenues sources over expenditures	<u>7,206,080</u>	<u>6,872,818</u>	<u>1,421,000</u>	<u>8,293,818</u>	<u>15.09%</u>
<b>Other financing uses:</b>					
Transfers out					
General Fund	(1,200,000)	(750,000)	(450,000)	(1,200,000)	0.00%
Utility Fund	(400,000)	(450,000)	-	(450,000)	12.50%
LCDBG/Streets Capital Projects Fund	(3,970,000)	(2,246,300)	(407,000)	(2,653,300)	-33.17%
Debt service funds	<u>(1,487,523)</u>	<u>(1,169,825)</u>	<u>(233,299)</u>	<u>(1,403,124)</u>	<u>-5.67%</u>
Total other financing uses	<u>(7,057,523)</u>	<u>(4,616,125)</u>	<u>(1,090,299)</u>	<u>(5,706,424)</u>	<u>-19.14%</u>
Net change in fund balance	<u>\$ 148,557</u>	<u>\$ 2,256,693</u>	<u>\$ 330,701</u>	<u>\$ 2,587,394</u>	<u>1641.68%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**TIF SALES TAX FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
<b>Revenues:</b>					
Taxes					
Sales tax - 1/2%	\$ 182,878	\$ 132,323	\$ -	\$ 132,323	-27.64%
Other					
Interest	<u>1,260</u>	<u>426</u>	<u>80</u>	<u>506</u>	<u>100.00%</u>
Total revenues	<u>184,138</u>	<u>132,749</u>	<u>80</u>	<u>132,829</u>	<u>-27.86%</u>
<b>Expenditures:</b>					
General government -					
Collection fees	1,000	2,106	-	2,106	110.60%
Professional fees	<u>2,500</u>	<u>6,345</u>	<u>-</u>	<u>6,345</u>	<u>153.80%</u>
Total general government	<u>3,500</u>	<u>8,451</u>	<u>-</u>	<u>8,451</u>	<u>141.46%</u>
Total expenditures	<u>3,500</u>	<u>8,451</u>	<u>-</u>	<u>8,451</u>	<u>141.46%</u>
<b>Other financing uses:</b>					
Transfers to Capital Projects Fund	<u>(108,075)</u>	<u>(394,605)</u>	<u>(427,453)</u>	<u>(822,058)</u>	660.64%
Net change in fund balance	<u>\$ 72,563</u>	<u>\$ (270,307)</u>	<u>\$ (427,373)</u>	<u>\$ (697,680)</u>	<u>-1061.48%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**2011 RECREATIONAL SALES TAX FUND BUDGET**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
<b>Revenues:</b>					
Taxes					
Sales tax - 1/2%	\$ 3,625,000	\$3,451,697	\$ 700,000	\$4,151,697	14.53%
Miscellaneous - interest	6,215	18,238	10,000	28,238	354.35%
Total revenues	<u>3,631,215</u>	<u>3,469,935</u>	<u>710,000</u>	<u>4,179,935</u>	<u>15.11%</u>
<b>Expenditures:</b>					
General government					
Collection fees	22,300	23,054	5,000	28,054	25.80%
Professional fees	6,000	6,730	500	7,230	20.50%
Total general government	<u>28,300</u>	<u>29,784</u>	<u>5,500</u>	<u>35,284</u>	<u>24.68%</u>
Culture and recreation					
Ida Crouchet Park -					
Repairs and maintenance	7,500	5,728	2,000	7,728	3.04%
Supplies	3,000	395	1,500	1,895	-36.83%
Utilities	9,000	9,502	1,500	11,002	22.24%
Total Ida Crouchet Park	<u>19,500</u>	<u>15,625</u>	<u>5,000</u>	<u>20,625</u>	<u>5.77%</u>
Veterans Park -					
Engineering	-	-	-	-	0.00%
Total culture and recreation	<u>19,500</u>	<u>15,625</u>	<u>5,000</u>	<u>20,625</u>	<u>5.77%</u>
Capital outlay					
Park improvements	20,000	4,297	-	4,297	100.00%
Security cameras	-	-	-	-	0.00%
Playground equipment	-	-	-	-	0.00%
Total capital outlay	<u>20,000</u>	<u>4,297</u>	<u>-</u>	<u>4,297</u>	<u>100.00%</u>
Total expenditures	<u>67,800</u>	<u>49,706</u>	<u>10,500</u>	<u>60,206</u>	<u>-11.20%</u>
Excess of revenues sources over expenditures	<u>3,563,415</u>	<u>3,420,229</u>	<u>699,500</u>	<u>4,119,729</u>	<u>15.61%</u>
<b>Other financing uses:</b>					
Transfer to Capital Projects Fund	-	-	(245,545)	(245,545)	100.00%
Transfers to Parks and Recreation Fund:					
Operating Transfer	(1,250,000)	(1,175,000)	(350,000)	(1,525,000)	22.00%
Recreation Sales Tax Bonds	(1,615,947)	(1,346,986)	(268,961)	(1,615,947)	0.00%
Total other financing uses	<u>(2,865,947)</u>	<u>(2,521,986)</u>	<u>(864,506)</u>	<u>(3,386,492)</u>	<u>18.16%</u>
Net change in fund balance	<u>\$ 697,468</u>	<u>\$ 898,243</u>	<u>\$ (165,006)</u>	<u>\$ 733,237</u>	<u>5.13%</u>



**CITY OF BROUSSARD, LOUISIANA**  
**DEBT SERVICE FUND - 2015 SALES TAX BONDS**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
<b>Revenues:</b>					
Miscellaneous - interest	\$ 350	\$ 5,179	\$ 1,586	\$ 6,765	1832.86%
<b>Expenditures:</b>					
Debt service -					
Principal retirement	410,000	410,000	-	410,000	0.00%
Interest and fiscal charges	294,883	294,823	-	294,823	-0.02%
Total debt service	704,883	704,823	-	704,823	-0.01%
Deficiency of revenues over expenditures	(704,533)	(699,644)	1,586	(698,058)	-0.92%
<b>Other financing sources (uses):</b>					
Transfers in	703,756	587,352	117,004	704,356	0.09%
Transfers out	-	-	-	-	0.00%
Total other financing sources (uses)	703,756	587,352	117,004	704,356	0.09%
Net change in fund balance	\$ (777)	\$ (112,292)	\$ 118,590	\$ 6,298	-910.55%

**CITY OF BROUSSARD, LOUISIANA**  
**DEBT SERVICE FUND - 2016 SALES TAX BOND**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
Revenues:					
Miscellaneous - interest	\$ 5,925	\$ 3,406	\$ 660	\$ 4,066	-31.38%
Expenditures:					
Debt service -					
Principal retirement	325,000	325,000	-	325,000	0.00%
Interest and fiscal charges	243,950	246,950	-	246,950	1.23%
Total debt service	568,950	571,950	-	571,950	0.53%
Deficiency of revenues over expenditures	(563,025)	(568,544)	660	(567,884)	0.86%
Other financing sources (uses):					
Transfers in	568,992	474,125	94,867	568,992	0.00%
Transfers out	-	-	-	-	0.00%
Total other financing sources (uses)	568,992	474,125	94,867	568,992	0.00%
Net change in fund balance	\$ 5,967	\$ (94,419)	\$ 95,527	\$ 1,108	-81.43%

**CITY OF BROUSSARD, LOUISIANA**  
**DEBT SERVICE FUND - 2011 DEQ BOND**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
Revenues:					
Miscellaneous - interest	\$ 600	\$ 531	\$ 200	\$ 731	21.83%
Expenditures:					
Debt service -					
Principal retirement	190,000	100,000	-	100,000	-47.37%
Interest and fiscal charges	18,500	16,909	-	16,909	-8.60%
Total debt service	208,500	116,909	-	116,909	-43.93%
Deficiency of revenues over expenditures	(207,900)	(116,378)	200	(116,178)	-44.12%
Other financing sources (uses):					
Proceeds from issuance of debt	-	-	-	-	0.00%
Transfers in	214,775	108,348	21,428	129,776	-39.58%
Transfers out	-	-	-	-	0.00%
Total other financing sources (uses)	214,775	108,348	21,428	129,776	-39.58%
Net change in fund balance	\$ 6,875	\$ (8,030)	\$ 21,628	\$ 13,598	97.79%

**CITY OF BROUSSARD, LOUISIANA**  
**CAPITAL PROJECTS FUND**  
**LCDBG/STREETS CAPITAL PROJECTS FUND**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
<b>Revenues:</b>					
Intergovernmental -					
Federal sources					
CDBG	\$ -	\$ -	\$ -	\$ -	0.00%
State sources					
La DOTD - Main St. Phase III	774,454	-	-	-	-100.00%
Facility Planning & Control - Hwy 89	284,338	68,111	3,750	71,861	-74.73%
Act 120 - La Neuville Rd	250,000		250,000	250,000	0.00%
Facility Planning & Control - S. Bernard	3,006,294	-	-	-	-100.00%
Local sources					
LCG - La Neuville Rd	223,900		281,065	281,065	25.53%
LCG - Hwy 89	56,393	13,509	744	14,253	-74.73%
Miscellaneous -					
Developer contributions	-	-	-	-	0.00%
Interest	-	-	-	-	0.00%
Total revenues	<u>4,595,379</u>	<u>81,620</u>	<u>535,559</u>	<u>617,179</u>	<u>-86.57%</u>
<b>Expenditures:</b>					
Current -					
General government:					
Bank fees	-	-	-	-	0.00%
Professional fees	2,500	2,720	-	2,720	8.80%
Total general government	<u>2,500</u>	<u>2,720</u>	<u>-</u>	<u>2,720</u>	<u>8.80%</u>
Capital outlay -					
Streets and drainage:					
Bernard Road ( Hwy. 90 to Hwy. 182)	3,070,323	89,257	60,400	149,657	-95.13%
Bernard Road Div II (Hwy 182 to Alberstson)	-	15,209	-	15,209	-100.00%
Main Street Phase I (S. Bernard to Clara)	396,528	355,219	111,962	467,181	17.82%
Main Street Phase II (Clara to St. De Porres)	250,000	74,266	1,200	75,466	-69.81%
Main Street Phase III (St. De Porres to Alb. Pkwy)	2,493,350	234,809	19,213	254,022	-89.81%
S. Bernard/Fairfield multi-use path	-	-	50,000	50,000	100.00%
Fairfield/Larriviere intersection improvements	30,000	9,778	-	9,778	-67.41%
St. Nazaire Road (MPO)	5,000	-	-	-	-100.00%
S. Bernard J-turns #2 and #3	108,075	522,071	-	522,071	383.06%
La Neuville Road reconstruction	703,750	20,149	916,734	936,883	33.13%
Hwy 89 improvements	379,117	90,815	5,000	95,815	-74.73%
2021 streets overlay	-	40,583	-	40,583	-100.00%
2023 streets overlay	300,000	36,781	-	36,781	-87.74%
W. Fairfield Dr. extension	-	28,890	-	28,890	100.00%
St. Nazaire Road turn lane	-	15,070	219,930	235,000	100.00%
Garber Road outfall channel maintenance	254,925	-	61,000	61,000	-76.07%
Total streets and drainage capital outlay	<u>7,991,068</u>	<u>1,532,897</u>	<u>1,445,439</u>	<u>2,978,336</u>	<u>-62.73%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**CAPITAL PROJECTS FUND**  
**LCDBG/STREETS CAPITAL PROJECTS FUND**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
Utility projects - (shown as transfer to Utility Fund)					
Lake Talon Road water wells	-	2,125	-	2,125	100.00%
Ambassador waterline (Hwy 89 to Bonin) Ph II	-	15,397	515,759	531,156	100.00%
Broussard St. lift station	-	-	-	-	100.00%
St. Nazaire Rd lift station	200,000	16,550	262,196	278,746	39.37%
Eola lift station	-	-	-	-	0.00%
Main Street lift station rehab	200,000	-	10,000	10,000	-95.00%
Sugar Trace South lift station rehab	360,000	7,389	412,326	419,715	16.59%
Lake Talon Road sewer	-	97,165	15,510	112,675	100.00%
Total utility capital outlay	<u>760,000</u>	<u>138,626</u>	<u>1,215,791</u>	<u>1,354,417</u>	<u>78.21%</u>
Total capital outlay	<u>8,751,068</u>	<u>1,671,523</u>	<u>2,661,230</u>	<u>4,332,753</u>	<u>-50.49%</u>
Total expenditures	<u>8,753,568</u>	<u>1,674,243</u>	<u>2,661,230</u>	<u>4,335,473</u>	<u>-50.47%</u>
Excess (deficiency) of revenues over expenditures	<u>(4,158,189)</u>	<u>(1,592,623)</u>	<u>(2,125,671)</u>	<u>(3,718,294)</u>	<u>-10.58%</u>
Other financing sources (uses):					
Proceeds from debt	-	-	-	-	0.00%
Transfer from General	-	-	-	-	0.00%
1992 Sales Tax Fund	3,970,000	2,246,300	407,000	2,653,300	-33.17%
Recreation Sales Tax Fund	-	-	245,545	245,545	100.00%
TIF Sales Tax Fund	108,075	394,605	427,453	822,058	660.64%
Total other financing sources (uses)	<u>4,078,075</u>	<u>2,640,905</u>	<u>1,079,998</u>	<u>3,720,903</u>	<u>-8.76%</u>
Net change in fund balance	<u>\$ (80,114)</u>	<u>\$ 1,048,282</u>	<u>\$ (1,045,673)</u>	<u>\$ 2,609</u>	<u>-103.26%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**UTILITY FUND**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Water			Sewerage			Garbage			Original Budget	Totals			% Change
	10 Months Actual	2 Months Estimated	2023 Estimated	10 Months Actual	2 Months Estimated	2023 Estimated	10 Months Actual	2 Months Estimated	2023 Estimated		10 Months Actual	2 Months Estimated	2023 Estimated	
<b>Operating Revenues:</b>														
Customer service charges	\$ 2,271,835	\$ 450,000	\$ 2,721,835	\$ 1,107,846	\$ 230,000	\$ 1,337,846	\$ 1,238,594	\$ 251,450	\$ 1,490,044	\$ 4,792,301	\$ 4,618,275	\$ 931,450	\$ 5,549,725	15.81%
Connections, penalties, impact fees, and other	269,882	30,000	299,882	94,547	15,000	109,547	30,672	10,000	40,672	620,000	395,101	55,000	450,101	-27.40%
<b>Total operating revenues</b>	<b>2,541,717</b>	<b>480,000</b>	<b>3,021,717</b>	<b>1,202,393</b>	<b>245,000</b>	<b>1,447,393</b>	<b>1,269,266</b>	<b>261,450</b>	<b>1,530,716</b>	<b>5,412,301</b>	<b>5,013,376</b>	<b>986,450</b>	<b>5,999,826</b>	<b>10.86%</b>
<b>Operating Expenses:</b>														
Salaries	334,758	59,000	393,758	242,786	41,551	284,337	-	-	-	665,277	577,544	100,551	678,095	1.93%
Payroll taxes	24,489	5,135	29,624	17,244	3,510	20,754	-	-	-	50,894	41,733	8,645	50,378	-1.01%
Retirement	32,061	6,000	38,061	21,173	4,000	25,173	-	-	-	64,710	53,234	10,000	63,234	-2.28%
Group insurance	63,548	12,840	76,388	58,004	12,037	70,041	-	-	-	141,286	121,552	24,877	146,429	3.64%
Bad debt	-	1,000	1,000	-	1,000	1,000	-	750	750	4,050	-	2,750	2,750	-32.10%
Dues and subscriptions	4,664	550	5,214	3,402	600	4,002	-	-	-	5,750	8,066	1,150	9,216	60.28%
Professional fees	29,939	9,000	38,939	20,506	2,500	23,006	-	-	-	44,000	50,445	11,500	61,945	40.78%
Engineering fees	81,885	40,000	121,885	34,570	40,000	74,570	-	-	-	130,000	116,455	80,000	196,455	51.12%
Repairs and maintenance	181,463	85,000	266,463	407,615	175,000	582,615	-	-	-	603,000	589,078	260,000	849,078	40.81%
Vehicle maintenance	9,239	4,000	13,239	3,726	1,500	5,226	-	-	-	27,000	12,965	5,500	18,465	-31.61%
Fuel	11,884	2,750	14,634	7,742	1,500	9,242	-	-	-	31,500	19,626	4,250	23,876	-24.20%
Utilities	15,823	2,900	18,723	132,117	30,000	162,117	-	-	-	129,400	147,940	32,900	180,840	39.75%
Telephone	17,138	5,500	22,638	7,416	5,100	12,516	-	-	-	25,215	24,554	10,600	35,154	39.42%
Materials and supplies	442,008	175,000	617,008	223,598	60,000	283,598	-	-	-	715,000	665,606	235,000	900,606	25.96%
Uniforms	4,557	750	5,307	4,093	882	4,975	-	-	-	10,560	8,650	1,632	10,282	-2.63%
Depreciation	372,697	80,000	452,697	786,054	190,000	976,054	-	-	-	1,386,000	1,158,751	270,000	1,428,751	3.08%
Depreciation - ROU assets	23,527	4,713	28,240	16,109	3,672	19,781	-	-	-	-	39,636	8,385	48,021	-100.00%
Insurance	93,515	-	93,515	92,198	-	92,198	-	-	-	152,000	185,713	-	185,713	22.18%
Office	20,285	6,500	26,785	18,922	5,000	23,922	13,334	5,000	18,334	63,000	52,541	16,500	69,041	9.59%
Training and travel	1,329	2,000	3,329	1,868	1,632	3,500	-	-	-	7,000	3,197	3,632	6,829	-2.44%
Water lease	880,163	231,540	1,111,703	-	-	-	-	-	-	1,020,000	880,163	231,540	1,111,703	8.99%
Garbage collections expense	-	-	-	-	-	-	979,321	234,000	1,213,321	1,240,000	979,321	234,000	1,213,321	-2.15%
Branch removal	-	-	-	-	-	-	85,785	15,000	100,785	103,000	85,785	15,000	100,785	-2.15%
Public dumpsters	-	-	-	-	-	-	57,195	10,000	67,195	67,000	57,195	10,000	67,195	0.29%
Hurricane expense	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Miscellaneous	49,867	14,000	63,867	237	350	587	-	-	-	50,575	50,104	14,350	64,454	27.44%
<b>Total operating exp.</b>	<b>2,694,839</b>	<b>748,178</b>	<b>3,443,017</b>	<b>2,099,380</b>	<b>579,834</b>	<b>2,679,214</b>	<b>1,135,635</b>	<b>264,750</b>	<b>1,400,385</b>	<b>6,736,217</b>	<b>5,929,854</b>	<b>1,592,762</b>	<b>7,522,616</b>	<b>11.67%</b>
<b>Operating income (loss)</b>	<b>\$ (153,122)</b>	<b>\$ (268,178)</b>	<b>\$ (421,300)</b>	<b>\$ (896,987)</b>	<b>\$ (334,834)</b>	<b>\$ (1,231,821)</b>	<b>\$ 133,631</b>	<b>\$ (3,300)</b>	<b>\$ 130,331</b>	<b>\$ (1,323,916)</b>	<b>\$ (916,478)</b>	<b>\$ (606,312)</b>	<b>\$ (1,522,790)</b>	<b>15.02%</b>

**CITY OF BROUSSARD, LOUISIANA**  
**PARKS AND RECREATION FUND**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Year Ended June 30,				%
	Original Budget	10 Months Actual	2 Months Estimated	2023 Estimated	
<b>Operating revenues:</b>					
Sponsorships	\$ 150,000	\$ 86,000	\$ -	\$ 86,000	-42.67%
Team sponsorships	10,000	2,800	-	2,800	-72.00%
Baseball league	27,750	19,730	-	19,730	-28.90%
T-ball league	20,000	11,605	-	11,605	-41.98%
Softball league - youth	9,200	5,400	-	5,400	-41.30%
Softball league - adult	19,000	-	16,200	16,200	-14.74%
Soccer league	15,750	18,816	625	19,441	23.43%
Football - youth	17,000	847	-	847	-95.02%
Football - adult	1,200	-	-	-	-100.00%
Gate fees	33,000	12,708	3,000	15,708	-52.40%
Tennis court rental	3,100	2,478	1,200	3,678	18.65%
Tennis program fees	35,000	30,762	3,500	34,262	-2.11%
Concession fees	76,000	36,368	41,000	77,368	1.80%
Rental fees	250,000	179,586	73,320	252,906	1.16%
Commissions income	-	-	-	-	0.00%
Miscellaneous	2,500	2,268	500	2,768	10.72%
Security fees	55,000	33,300	20,000	53,300	-3.09%
Total operating revenues	<u>724,500</u>	<u>442,668</u>	<u>159,345</u>	<u>602,013</u>	<u>-16.91%</u>
<b>Operating expenses:</b>					
Salaries	538,956	437,273	90,000	527,273	2.22%
Part-time staff	125,000	76,585	25,000	101,585	23.05%
Payroll taxes	50,800	42,470	10,500	52,970	-4.10%
Group insurance	112,305	98,487	18,100	116,587	-3.67%
Retirement	36,580	29,154	5,850	35,004	4.50%
Insurance	80,900	104,783	-	104,783	-22.79%
Insurance claims	-	-	-	-	0.00%
Accounting	14,000	12,680	1,500	14,180	-1.27%
Auto expense	2,500	1,173	1,500	2,673	-6.47%
Gas expense	17,500	13,634	3,750	17,384	0.67%
Equipment rental	3,000	17,545	5,190	22,735	-86.80%
Office expense	12,750	14,552	2,500	17,052	-25.23%
Bank and credit card fees	15,000	12,397	4,000	16,397	-8.52%
Operational supplies	75,000	14,130	45,000	59,130	26.84%
Depreciation	955,000	785,741	170,254	955,995	-0.10%
Depreciation - ROU assets	-	5,756	1,789	7,545	-100.00%

(continued)

**CITY OF BROUSSARD, LOUISIANA**  
**PARKS AND RECREATION FUND**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
Professional fees	60,000	55,543	13,000	68,543	-12.46%
Repairs and maintenance	165,000	80,165	40,000	120,165	37.31%
Supplies	79,000	87,961	22,500	110,461	-28.48%
Telephone	9,750	10,191	2,000	12,191	-20.02%
Utilities	101,900	101,270	28,000	129,270	-21.17%
Internet	53,725	33,093	11,031	44,124	21.76%
Miscellaneous	6,750	4,240	2,000	6,240	8.17%
Uniforms	8,750	9,255	1,230	10,485	-16.55%
Dues and subscriptions	2,500	1,385	1,200	2,585	-3.29%
Advertising	6,000	70	1,500	1,570	282.17%
Tools and equipment	4,000	-	-	-	100.00%
Award expenses	5,000	1,020	500	1,520	228.95%
League officials	50,000	11,448	20,000	31,448	58.99%
Tournament fees	-	1,347	4,500	5,847	-100.00%
Sponsorship signs and supplies	10,000	26,460	5,000	31,460	-68.21%
Sponsorship commissions	15,000	8,250	2,000	10,250	46.34%
Tennis contract labor	62,150	48,846	10,000	58,846	5.61%
Training and travel	2,000	1,423	-	1,423	40.55%
Garbage expense	29,500	29,205	7,250	36,455	-19.08%
Janitorial expense	31,000	21,263	6,500	27,763	11.66%
Hurricane expense	-	-	-	-	0.00%
Security expense	70,000	44,760	25,000	69,760	0.34%
Total operating expenses	<u>2,811,316</u>	<u>2,243,555</u>	<u>588,144</u>	<u>2,831,699</u>	<u>-0.72%</u>
Operating loss	<u>(2,086,816)</u>	<u>(1,800,887)</u>	<u>(428,799)</u>	<u>(2,229,686)</u>	<u>-6.41%</u>



**CITY OF BROUSSARD, LOUISIANA**  
**PARKS AND RECREATION FUND - ST. JULIEN PARK**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
<b>Operating revenues:</b>					
Sponsorships	\$ 150,000	\$ 86,000	\$ -	\$ 86,000	-42.67%
Team sponsorships	10,000	2,800	-	2,800	-72.00%
Baseball league - youth	27,750	19,730	-	19,730	-28.90%
T-ball league	20,000	11,605	-	11,605	-41.98%
Softball league - youth	9,200	5,400	-	5,400	-41.30%
Softball league - adult	19,000	-	16,200	16,200	-14.74%
Soccer league	15,750	18,816	625	19,441	23.43%
Football - youth	17,000	847	-	847	-95.02%
Football - adult	1,200	-	-	-	-100.00%
Gate fees	33,000	12,708	3,000	15,708	-52.40%
Tennis court rental	3,100	2,478	1,200	3,678	18.65%
Tennis program fees	35,000	30,762	3,500	34,262	-2.11%
Concession fees	76,000	36,368	41,000	77,368	1.80%
Rental fees	230,000	176,205	72,700	248,905	8.22%
Miscellaneous	2,500	2,268	500	2,768	10.72%
Security fees	55,000	33,300	20,000	53,300	-3.09%
<b>Total operating revenues</b>	<b>704,500</b>	<b>439,287</b>	<b>158,725</b>	<b>598,012</b>	<b>-15.12%</b>
<b>Operating expenses:</b>					
Salaries	538,956	437,273	90,000	527,273	2.22%
Part-time staff	125,000	76,585	25,000	101,585	23.05%
Payroll taxes	50,800	42,470	10,500	52,970	-4.10%
Group insurance	112,305	98,487	18,100	116,587	-3.67%
Retirement	36,580	29,154	5,850	35,004	4.50%
Insurance	80,900	104,783	-	104,783	-22.79%
Insurance claims	-	-	-	-	0.00%
Accounting	14,000	12,680	1,500	14,180	-1.27%
Auto expense	2,500	1,173	1,500	2,673	-6.47%
Gas expense	17,500	13,634	3,750	17,384	0.67%
Equipment rental	3,000	17,545	5,190	22,735	-86.80%
Office expense	12,750	14,552	2,500	17,052	-25.23%
Bank and credit card fees	15,000	12,397	4,000	16,397	-8.52%
Operational supplies	75,000	14,130	45,000	59,130	26.84%
Depreciation	955,000	785,488	170,000	955,488	-0.05%
Depreciation - ROU assets	-	5,756	1,789	7,545	-100.00%
Professional fees	60,000	55,543	13,000	68,543	-12.46%

(continued)

**CITY OF BROUSSARD, LOUISIANA**  
**PARKS AND RECREATION FUND - ST. JULIEN PARK**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
Repairs and maintenance	140,000	67,950	35,000	102,950	35.99%
Supplies	72,000	84,313	20,000	104,313	-30.98%
Telephone	8,750	10,191	2,000	12,191	-28.23%
Utilities	93,000	95,487	25,000	120,487	-22.81%
Internet	52,000	33,093	11,031	44,124	17.85%
Miscellaneous	6,500	4,240	2,000	6,240	4.17%
Uniforms	8,750	9,255	1,230	10,485	-16.55%
Dues and subscriptions	2,500	1,385	1,200	2,585	-3.29%
Advertising	6,000	70	1,500	1,570	282.17%
Tools and equipment	4,000	-	-	-	100.00%
Award expenses	5,000	1,020	500	1,520	228.95%
League officials	50,000	11,448	20,000	31,448	58.99%
Tournament fees	-	1,347	4,500	5,847	-100.00%
Sponsorship signs and supplies	10,000	26,460	5,000	31,460	-68.21%
Sponsorship commissions	15,000	8,250	2,000	10,250	46.34%
Tennis contract labor	62,150	48,846	10,000	58,846	5.61%
Training and travel	2,000	1,423	-	1,423	40.55%
Garbage expense	27,000	25,206	5,500	30,706	-12.07%
Janitorial expense	31,000	21,263	6,500	27,763	11.66%
Hurricane expense	-	-	-	-	0.00%
Security expense	70,000	44,760	25,000	69,760	0.34%
Total operating expenses	<u>2,764,941</u>	<u>2,217,657</u>	<u>575,640</u>	<u>2,793,297</u>	<u>-1.02%</u>
Operating loss	<u>(2,060,441)</u>	<u>(1,778,370)</u>	<u>(416,915)</u>	<u>(2,195,285)</u>	<u>-6.14%</u>

**CITY OF BROUSSARD, LOUISIANA**  
**PARKS AND RECREATION FUND - ARCENEUX PARK**  
**ESTIMATING SCHEDULES FOR AMENDED BUDGET**  
**YEAR ENDED JUNE 30, 2023**

	Original Budget	Year Ended June 30,			% Change
		10 Months Actual	2 Months Estimated	2023 Estimated	
<b>Operating revenues:</b>					
Rental fees	\$ 20,000	\$ 3,381	\$ 620	\$ 4,001	100.00%
Miscellaneous	-	-	-	-	0.00%
Security fees	-	-	-	-	0.00%
Total operating revenues	<u>20,000</u>	<u>3,381</u>	<u>620</u>	<u>4,001</u>	<u>100.00%</u>
<b>Operating expenses:</b>					
Repairs and maintenance	25,000	12,215	5,000	17,215	45.22%
Supplies	7,000	3,648	2,500	6,148	13.86%
Telephone	1,000	-	-	-	100.00%
Utilities	8,900	5,783	3,000	8,783	1.33%
Internet	1,725	-	-	-	100.00%
Miscellaneous	250	-	-	-	100.00%
Tools and equipment	-	-	-	-	0.00%
Depreciation expense	-	253	254	507	-100.00%
Garbage expense	<u>2,500</u>	<u>3,999</u>	<u>1,750</u>	<u>5,749</u>	<u>-56.51%</u>
Total operating expenses	<u>46,375</u>	<u>25,898</u>	<u>12,504</u>	<u>38,402</u>	<u>20.76%</u>
Operating loss	<u>(26,375)</u>	<u>(22,517)</u>	<u>(11,884)</u>	<u>(34,401)</u>	<u>-23.33%</u>