CITY OF BROUSSARD
Louisiana

BUDGET
YEAR ENDED JUNE 30, 2027

AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

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 2027, beginning July 1, 2026. 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 all employees have been adjusted for a 3% merit raise to be allocated to employees at the discretion of each department head. Salaries for the Mayor and Chief of Police have also been increased by 3%.

The total amount budgeted for merit raises and the pay scale increase is $ 271,727 .

CAPITAL OUTLAY:

The budget includes a capital outlay request of numerous items listed on Pages 4 and 5 of the budget document totaling $ 28,866,754 .

UTILITY FUND:

Water and sewer rates will be increased by 5% and 10%, respectively, for the FYE 6/30/27, effective 7/1/26. 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 (7/1/2026)

	Base Rate	Per Gallon
Water department	$15.82 for 1st 2,000 gallons	$5.51 per 1,000 gal. over 2,000 gallons
Sewer department	$18.92 for 1st 3,000 gallons	$8.5 per 1,000 gal. over 3,000 gallons
Garbage department	$28.23 per residence per month	

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, 2027

	2025 Actual	2026 Estimated	2027 Budget
Revenues:			
Taxes	$ 23,956,088	$ 23,625,784	$ 24,065,972
Licenses and permits	2,102,886	2,134,233	2,130,500
Intergovernmental - grants	4,926,524	1,343,795	11,733,618
Intergovernmental - recurring	769,830	746,692	687,458
Charges for services	7,414,654	9,000,515	9,618,557
Parks and recreation	681,935	654,108	717,300
Fines and forfeits	505,540	600,000	600,000
Miscellaneous	2,123,539	1,290,749	1,364,200
Total operating revenues	42,480,996	39,395,876	50,917,605
Expenditures:			
General government	3,812,431	3,481,130	3,697,772
Economic development	442,392	462,827	467,066
Public safety -			
Police	5,593,351	5,678,138	6,036,514
Fire	2,622,202	2,778,865	3,135,032
Streets and drainage	5,255,308	5,322,544	4,917,663
Culture and recreation	10,640	14,492	12,600
Debt service -			
Principal	1,710,991	1,974,198	1,819,712
Interest and issuance costs	805,552	993,457	896,531
Capital outlay	14,370,171	12,287,473	23,711,282
Sports Complex	3,192,891	3,303,660	3,389,299
Utility Fund expenses	8,692,488	8,770,436	9,285,935
Total operating expenses	46,508,417	45,067,220	57,369,406
Operating income (loss)	(4,027,421)	(5,671,344)	(6,451,801)
Nonoperating revenues (expenses):			
Debt issuance costs/ Lease payments	(240,254)	(59,241)	(55,093)
Amortization of bond discount	(16,560)	-	-
Gain (loss) on disposal of assets	-	-	-
Interest earned	150,811	58,811	37,210
Interest expense	(862,655)	(836,085)	(806,477)
Total nonoperating revenues (expenses)	(968,658)	(836,515)	(824,360)
Income (loss) before capital contributions and transfers	(4,996,079)	(6,507,859)	(7,276,161)
Other financing sources (uses):			
Proceeds from debt	7,500,000	1,316,292	777,500
Premium on issuance of debt	792,773	-	-
Vehicle lease proceeds	378,380	-	520,400
Capital outlay - proprietary assets paid by governmental funds	-	-	-
Transfers in	20,442,198	13,018,142	16,886,491
Transfers out	(20,442,198)	(13,018,142)	(16,886,491)
Total other financing sources (uses)	8,671,153	1,316,292	1,297,900
Capital contributions	82,471	3,282,989	11,381,508
Net change in fund balance/ net position	3,757,545	(1,908,578)	5,403,247
Fund balances/net position, beginning	62,280,606	66,038,151	64,129,573
Fund balances/net position, ending	$ 66,038,151	$ 64,129,573	$ 69,532,820

CITY OF BROUSSARD
Capital Outlay Budget Request
June 30, 2027

	Description of Capital Item	Functional Departmen	Project Cost	2026-2027 BUDGET COST	Amount Funded By Grants	Amount Funded By Proceeds From Debt	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
	General Fund									
	General Government									
							General Fund revenues	06/30/27	Administration	Requested
1	Equipment	Gen Gov	140,000	140,000			General Fund revenues	06/30/27	Administration	Requested
2	Council chambers	Gen Gov	1,500,000	1,500,000			General Fund revenues	06/30/27	Administration	Requested
3	Council chambers - sitework	Gen Gov	200,000	200,000						
4	Street Décor	Gen Gov	50,000	50,000			General Fund revenues	06/30/27	Administration	Requested
5	Valsin Broussard house	Gen Gov	1,200,000	1,200,000			General Fund revenues	06/30/27	Administration	Requested
	Total general government		3,090,000	3,090,000						
	Public Safety:									
	Police Department									
6	(6) units	Police	330,000	330,000			Lease/Purchase	06/30/27	Citizen Safety	Requested
	striping	Police	5,400	5,400			General Fund revenues	06/30/27	Citizen Safety	Requested
	(6) emergency equipment	Police	96,000	96,000						
	(6) mobile radios	Police	33,000	33,000						
			464,400	464,400		$464,400				
7	Side by side	Police	25,000	25,000			General Fund revenues	06/30/27	Citizen Safety	Requested
8	Dell (laptops and computers)	Police	24,500	24,500			General Fund revenues	06/30/27	Citizen Safety	Requested
9	Portable radio	Police	7,850	7,850			General Fund revenues	06/30/27	Citizen Safety	Requested
10	License plate reader sites	Police	164,000				General Fund revenues	06/30/27	Citizen Safety	Requested
	Total police department		685,750	521,750						
	Fire Department									
11	Station 2 plans	Fire	93,000	81,500			General Fund revenues	06/30/27	Citizen Safety	Requested
12	Emergency vehicle	Fire	56,000	56,000		56,000	Lease/Purchase	06/30/27	Citizen Safety	Requested
13	Equipment	Fire					General Fund revenues	06/30/27	Citizen Safety	Requested
	Total fire department		149,000	137,500						
	Streets and drainage:									
14	Street equipment --mowers, etc	Street	235,127	235,127			General Fund revenues	06/30/27	Streets maintenance	Requested
15	Facility maint equipment - mowers	Street	33,025	33,025			General Fund revenues	06/30/27	Streets maintenance	Requested
16	Facility maint -- roof	Street	25,000	25,000			General Fund revenues	06/30/27	Streets maintenance	Requested
17	Lighting improvements	Street	125,000	125,000			General Fund revenues	06/30/27	Streets maintenance	Requested
	Total street and drainage		418,152	418,152						
	TOTAL GENERAL FUND		**4,342,902**	**4,167,402**	0	520,400				
	Capital Projects Fund									
18	Main St. Improvements:	Streets								
	Phase II(A) (Clara to St. Deporres) -									
	Engineering & Construction		3,745,559	307,534		0	2024 Construction Bond	06/30/27	Street improvements	Requested
	Construction						1992 Sales Tax	06/30/25	Street improvements	Requested
19	St. Nazaire Rd (MPO) - engineering		672,953	574,920	431,190		1992 Sales Tax	06/30/27	Street improvements	Requested
20	S. Bernard J-turns									
	J-turn #1			-			1992 Sales Tax	06/30/27	Street improvements	Requested
	J-turn #4			-						
	J-turn #5 (single unit truck)			-						
			-	-	431,190	0				

CITY OF BROUSSARD
Capital Outlay Budget Request (continued)
June 30, 2027

	Description of Capital Item	Functional Departmen	Project Cost	2026-2027 BUDGET COST	Amount Funded By Grants	Amount Funded By Proceeds From Debt	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
21	3 lane Highway 89	Streets					State funding ($3,549,980)	06/30/27	Street improvements	Requested
	Construction		4,627,668	3,777,613	3,517,428		City of Broussard match - $479,247			
	Engineering		238,726	-			LCG match - $704,079			
			4,866,394	3,777,613						
22	2026 streets overlay	Streets	1,350,000	1,004,000			1992 Sales Tax	06/30/27	Street improvements	Requested
23	2027 streets overlay	Streets	1,000,000				1992 Sales Tax	06/30/27	Street improvements	Requested
24	St. Deporres bridge	Streets	625,000	585,000			1992 Sales Tax	06/30/27	Street improvements	Requested
25	W. Fairfield/S. Bernard sidewalks	Streets	1,182,000	500,000			Rec Sales Tax	06/30/27	Street improvements	Requested
26	Road striping	Streets	160,000	160,000			1992 Sales Tax	06/30/27	Street improvements	Requested
27	E. Fairfield/Marteau Rd sidewalks	Streets	300,000	274,000	137,000		50% Rec Sales Tax/50% LPSS	06/30/27	Street improvements	Requested
28	Madison/Polk parking lot	Streets	245,000	245,000			1992 Sales Tax	06/30/27	Street improvements	Requested
29	Albertson Pkwy J-turn	Streets	200,000				1992 Sales Tax	06/30/27	Street improvements	Requested
30	St Nazaire signal improvement	Streets	350,000	350,000			1992 Sales Tax	06/30/27	Street improvements	Requested
31	Duke St/Knight St drainage	Streets	200,000	200,000	200,000		State funding	06/30/27	Street improvements	Requested
32	Garber Rd overlay	Streets	184,305	184,305			1992 Sales Tax	06/30/27	Street improvements	Requested
33	Main Street lift station rehab	Utility	202,500	192,500 *			1992 Sales Tax	06/30/27	Sewer improvements	Requested
34	Marteau water well	Utility	6,120,000	462,500 *	365,000		State cap outlay/LOC	06/30/27	Water improvements	Requested
35	Ground storage water tank	Utility	1,500,000	139,250 *	108,000		State cap outlay/92 ST	06/30/27	Water improvements	Requested
36	Albertson Pkwy well/ground storage	Utility	6,141,333	2,790,000 *	2,790,000		State cap outlay/LOC	06/30/27	Water improvements	Requested
37	12" waterline along Amb Caff	Utility	800,000	746,000 *			1992 Sales Tax	06/30/27	Water improvements	Requested
38	Old sewer pond lift station	Utility	1,120,000	120,000 *			1992 Sales Tax	06/30/27	Water improvements	Requested
39	Broussard St lift station/force main	Utility	1,741,000	*			1992 Sales Tax	06/30/27	Sewer improvements	Requested
40	Camelot lift station upgrade	Utility	1,680,000	150,000 *			1992 Sales Tax	06/30/27	Sewer improvements	Requested
41	Garber well improvements Ph I N Gir	Utility	607,550	535,950 *	535,950		Water Sector/1992 Sales Tax	06/30/27	Water improvements	Requested
42	Garber well improvements Ph II	Utility	4,437,500	4,187,500 *	3,314,550		Water Sector/1992 Sales Tax	06/30/27	Water improvements	Requested
43	Water system generators	Utility	400,500	404,980 *	334,500		Water Sector/1992 Sales Tax	06/30/27	Water improvements	Requested
44	8" waterline ext at Freeman/Smede	Utility	33,000	33,000 *			1992 Sales Tax	06/30/27	Water improvements	Requested
45	12" waterline ext from Hwy 90 to Sm	Utility	150,000	150,000 *			1992 Sales Tax	06/30/27	Water improvements	Requested
46	Eola lift station/force main	Utility	1,600,000	777,500 *		777,500	DEQ Revolving Loan	06/30/27	Sewer improvements	Requested
47	Broussard Middle lift station upgrade	Utility	732,000	100,000 *			1992 Sales Tax	06/30/27	Sewer improvements	Requested
48	St. Nazaire sewer	Utility	125,000	125,000 *			1992 Sales Tax	06/30/27	Sewer improvements	Requested
49	Dustin Circle lift station fence	Utility	4,500	4,500 *			1992 Sales Tax	06/30/27	Sewer improvements	Requested
50	Ambassador utility relocation		80,000	80,000 *			1992 Sales Tax	06/30/27	Water/Sewer relocation	Requested
	TOTAL CAPITAL PROJECTS FUND		**46,301,653**	**19,161,052**	11,733,618	777,500				
	Sales Tax Funds									
51	Misc concrete	Recreation	30,000	30,000 *			Rec Sales Tax/park rev	06/30/27	Recreation	Requested
52	Ida Crouchet park improvements	Recreation	40,000	33,000 *			Rec Sales Tax/park rev	06/30/27	Recreation	Requested
53	Arceneaux Park	Recreation	2,000,000	-			Rec Sales Tax/park rev		Recreation	Requested
	TOTAL SALES TAX FUNDS		**$ 2,070,000**	**$ 63,000**	-					
	Total Governmental Funds		**$ 52,714,555**	**$ 23,391,454**	**$ 11,733,618**	**$ -**				
	Utility Fund									
54	Water equipment	Utility					Utility revenues	06/30/27	Water improvements	Requested
55	LG Sonic MPC Buoy Algae Control	Utility	135,228	135,228			Utility revenues	06/30/27	Sewer improvements	Requested
56	Sewer equipment	Utility	20,244	20,244			Utility revenues	06/30/27	Water improvements	Requested
	TOTAL UTILITY FUND		**$ 155,472**	**$ 155,472**	$0	$0				
	Parks and Recreation Fund:									
57	Tennis/pickle ball facility	Recreation	8,000,000	5,000,000		5,000,000	2025 Recreation Bond	06/30/27	Recreation	Requested
				319,828 *			2011 Recreation Sales tax			
		Recreation	-	-						
	Total Sports Complex Fund		8,000,000	5,319,828	$0	$5,000,000				
	Total Capital Outlay		**$ 60,870,027**	**$ 28,866,754**						
	Total capital project assets funded by grants				**11,733,618**					
	Total capital project assets funded by proceeds from debt					**6,297,900**				
	Net cost of projects to be funded by City			**$ 10,835,236**						

* Denotes proprietary fund assets paid with governmental funds (to be shown as a transfer to the proprietary fund).---------- **Sum of * = 11,381,508**

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND
BUDGET
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Taxes	$ 10,562,497	$ 10,463,549	$ 10,640,492	1.69%
Licenses and permits	2,102,886	2,134,233	2,130,500	-0.17%
Intergovernmental - grants				#DIV/0!
Intergovemental - recurring	769,830	746,692	687,458	-7.93%
Fines and forfeits	505,540	600,000	600,000	0.00%
Miscellaneous	878,109	993,370	884,600	-10.95%
Total revenues	14,818,862	14,937,844	14,943,050	0.03%
Expenditures:				
General government	3,415,447	3,325,528	3,538,772	6.41%
Economic development	442,392	462,827	467,066	0.92%
Public safety -				
Police	5,593,351	5,678,138	6,036,514	6.31%
Fire	2,622,202	2,778,865	3,135,032	12.82%
Streets and drainage	5,255,308	5,322,544	4,917,663	-7.61%
Capital outlay	2,719,098	2,461,084	4,167,402	69.33%
Debt service -				
Debt issuance costs	-	-	-	0.00%
Vehicle lease principal	-	432,613	363,727	-15.92%
Vehicle lease interest	-	67,117	59,754	-10.97%
Principal	570,991	274,585	250,985	-8.59%
Interest	97,270	82,636	54,903	100.00%
Total expenditures	20,716,059	20,885,937	22,991,818	10.08%
Excess (deficiency) of revenues over expenditures	(5,897,197)	(5,948,093)	(8,048,768)	35.32%
Other financing sources (uses):				
Proceeds from issuance of debt	-	1,316,292	-	100.00%
Vehicle lease proceeds	378,380	-	520,400	#DIV/0!
Transfers in (out) -				
1992 Sales Tax Fund	6,100,000	5,000,000	5,000,000	0.00%
Recreational Sales Tax Fund	300,000	-	-	#DIV/0!
Sports Complex fund	177,873	-	-	#DIV/0!
Utility Fund	(5,009)	200,000	500,000	150.00%
Capital Projects Fund	(3,693,203)	-	-	100.00%
Total other financing sources (uses)	3,258,041	6,516,292	6,020,400	-7.61%
Net change in fund balance	(2,639,156)	568,199	(2,028,368)	-456.98%
Fund balance, beginning	6,178,534	3,539,378	4,107,577	
Fund balance, ending	$ 3,539,378	$ 4,107,577	$ 2,079,209	

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND
REVENUE SUMMARY
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2025 Actual	Year Ended June 30, 2026 Estimated	Year Ended June 30, 2027 Budget	% Change
Taxes:				
Sales tax - 1%	$ 8,928,990	$ 8,774,992	$ 8,950,492	2.00%
Utility franchise tax	1,633,507	1,688,557	1,690,000	0.09%
Total taxes	10,562,497	10,463,549	10,640,492	1.69%
Licenses and permits:				
Occupational licenses - regular	1,035,527	1,107,236	1,100,000	-0.65%
Insurance occupational licenses	493,019	460,000	460,000	0.00%
Condemnation fees		-	-	#DIV/0!
Drainage study fees		500	500	0.00%
Permits	574,340	566,497	570,000	0.62%
Total licenses and permits	2,102,886	2,134,233	2,130,500	-0.17%
Intergovernmental:				
Federal sources -				
DOJ Bulletproof Vest Grant		4,800	6,000	0.00%
FEMA	187,771	994	-	-100.00%
American Rescue Plan Act	-	-	-	100.00%
State of Louisiana -				
Video Poker	111,661	105,807	106,000	0.18%
Beer taxes	16,396	16,332	16,500	1.03%
Highway maintenance	6,565	6,565	6,565	0.00%
Municipal fire and police supplemental pay	274,960	269,520	295,200	9.53%
Court Software grant	-	97,614	-	-100.00%
Fire dept grant		-		
Traffic safety grant				#DIV/0!
Local -				
LCVC	-	7,000	7,000	0.00%
Lafayette Consolidated Government		62,634		-100.00%
Lafayette Parish School Board	172,477	175,426	175,426	0.00%
St Cecilia School			74,767	
Total intergovernmental	769,830	746,692	687,458	-7.93%
Fines, forfeits, and seizures:				
Fines and court costs - regular	505,540	600,000	600,000	0.00%
Seizure income	-	-	-	#DIV/0!
Total fines, forfeits and seizures	505,540	600,000	600,000	0.00%
Miscellaneous:				
Interest	245,194	151,075	150,000	-0.71%
Planning/review fees	49,675	102,750	80,000	-22.14%
Sale of assets	14,467	-		0.00%
Fingerprints		760	800	5.26%
Accident reports		24,891	25,000	0.44%
Rental income		183,171	128,800	-29.68%
Insurance reimbursement		93,730	-	-100.00%
Mayors conference		-	-	0.00%
Non-profit contributions		-	-	#DIV/0!
Other	568,773	436,993	500,000	14.42%
Total miscellaneous	878,109	993,370	884,600	-10.95%
Total revenues	$ 14,818,862	$ 14,937,844	$14,943,050	0.03%

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
General government:				
Mayor and council salaries		$ 275,856	$ 275,856	0.00%
Mayor- salary increase - 3%	-	-	3,059	100.00%
Salaries - general government	966,896	748,425	802,500	7.23%
Merit raises - 3%	-	-	24,075	100.00%
Payroll taxes	71,415	70,373	84,573	20.18%
Group insurance	175,259	212,414	247,147	16.35%
Retirement	67,455	80,068	88,895	11.02%
Auto allowance	11,100	12,600	12,600	0.00%
Auto maintenance	-	1,512	2,000	32.28%
Fuel	-	3,000	3,000	0.00%
Insurance	148,345	141,857	146,113	3.00%
Office	59,784	76,376	85,000	11.29%
Utilities	75,755	94,498	95,000	0.53%
Telephone	18,973	16,234	13,000	-19.92%
Advertising	21,390	21,000	15,000	-28.57%
Dues and subscriptions	37,591	45,000	45,000	0.00%
Demolitions	-	7,573	-	0.00%
Sales tax collections fees	46,158	46,500	45,000	-3.23%
Supplies	53,673	22,348	20,000	-10.51%
Legal	114,927	120,000	120,000	0.00%
Accounting	44,218	48,500	49,000	1.03%
Consultants				#DIV/0!
Engineering	407,810	303,797	300,000	-1.25%
Professional fees	421,021	340,000	340,000	0.00%
Due from Fire Dept-bookkeeping	-	(8,000)	(6,000)	-25.00%
Training and travel	6,748	12,000	12,000	0.00%
Building inspection fees	427,958	394,021	375,000	-4.83%
Miscellaneous	67,810	19,000	20,000	5.26%
Magistrate court	66,894	71,400	72,000	0.84%
Repairs and maintenance	98,267	3,951	4,000	1.24%
Facility repairs and maintenance		137,725	227,454	65.15%
City functions	-	-	10,000	#DIV/0!
Uniforms	-	1,500	1,500	0.00%
Civil Service -- Salaries	6,000	6,000	6,000	0.00%
-- Supplies	-	-		0.00%
-- Board counsel	-	-	-	#DIV/0!
Total general government	3,415,447	3,325,528	3,538,772	6.41%
Economic development:				
Salaries	63,349	88,404	88,404	0.00%
Merit raises - 3%	-	-	2,652	100.00%
Payroll taxes	4,830	6,272	6,460	3.00%
Group insurance	8,275	11,602	11,950	3.00%
Retirement	2,635	-	-	#DIV/0!
BEDC appropriation	250,000	280,000	280,000	0.00%
Advertising	1,267	1,750	1,750	0.00%
Dues and subscriptions	7,869	12,700	12,500	-1.57%
Office expense	4,677	5,523	5,500	-0.42%
Miscellaneous	6,158	858	850	-0.93%
Professional fees	64,983	16,904	20,300	20.09%
Repairs and maintenance	10,363	-	-	#DIV/0!
Supplies	7,515	3,376	3,400	0.71%
Tourism and economic development	3,916	20,000	20,000	100.00%
Training and travel	2,734	7,151	5,000	-30.08%
Uniforms	-	300	300	100.00%
Utilities	3,821	7,987	8,000	0.16%
Total economic development	442,392	462,827	467,066	0.92%

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Public safety:				
Police department -				
Salaries - chief		101,853	101,853	0.00%
Chief salary increase	-	-	3,056	100.00%
Salaries - other	2,633,169	2,521,961	2,632,170	4.37%
Supplemental pay	289,180	267,720	288,000	7.58%
Salary increase - 3%	-	-	78,965	100.00%
Over-time		-	51,000	
Off-duty security - city events	-	11,100	24,000	0.00%
School crossing guard	-	16,000	16,000	0.00%
Payroll taxes	211,632	213,589	219,997	3.00%
Retirement	633,152	658,359	651,117	-1.10%
Group insurance	485,129	582,058	599,520	3.00%
Auto maintenance	238,266	106,715	100,000	-6.29%
Fuel		139,969	150,000	7.17%
Auto allowance	18,000	18,000	18,000	0.00%
Insurance	427,733	409,377	421,658	3.00%
Insurance claims	-	59,317	-	0.00%
Miscellaneous	28,035	20,000	20,000	0.00%
Office expense	-	27,354	30,000	9.67%
Legal	2,676	8,932	10,000	11.96%
Professional fees	21,506	28,686	20,000	-30.28%
Repairs and maintenance	64,062	1,163	1,500	28.98%
Facility repairs and maintenance		39,692	109,178	
Training	26,618	35,000	35,000	0.00%
Uniforms	142,718	45,000	45,000	0.00%
Supplies		28,681	30,000	4.60%
Dues and subscriptions	276,083	250,000	295,500	18.20%
Utilities	95,392	36,836	35,000	-4.98%
Telephone		15,000	15,000	0.00%
Tower fees		35,776	35,000	-2.17%
Hurricane expenses	-	-	-	0.00%
Total police department	5,593,351	5,678,138	6,036,514	6.31%
Fire department -				
Salaries	1,346,929	1,577,264	1,799,849	14.11%
Salary increase 3%	-	-	53,995	100.00%
Supplemental pay	7,800	7,200	7,200	100.00%
Payroll taxes	102,839	119,486	123,071	3.00%
Retirement	4,029	4,821	4,821	0.00%
Group insurance	8,275	9,061	9,333	3.00%
Auto maintenance	159,263	115,000	115,000	0.00%
Fuel		38,536	40,000	3.80%
Insurance	229,871	112,404	112,000	-0.36%
Office	24,008	22,409	20,000	-10.75%
Accounting		16,000	15,300	-4.38%
Professional fees	100,282	94,315	120,000	27.23%
Miscellaneous	8,619	9,250	7,500	-18.92%
Repairs and maintenance	226,650	32,000	20,000	-37.50%
Facility repairs and maintenance		135,497	282,043	
Fire dept. equipment--less than Capitalization policy	-	70,728	-	
Supplies	95,571	23,384	24,000	2.63%
Telephone		26,825	27,000	0.65%
Training	44,660	50,000	50,000	0.00%
Uniforms	59,828	12,950	12,950	0.00%
Gear		116,550	116,550	
Utilities	96,186	76,420	76,420	0.00%
Dues and subscriptions	14,979	33,112	24,000	-27.52%
Tower/beeper	-	6,300	7,000	11.11%
Legal		-	-	
Honor Guard		4,100	4,000	
Fire prevention	92,413	12,253	12,000	-2.06%
Due to admin - bookkeeping		8,000	6,000	-25.00%
Hurricane expenses	-	-	-	0.00%
Paid on call	-	45,000	45,000	0.00%
Total fire department	2,622,202	2,778,865	3,135,032	12.82%
Total public safety	$ 8,215,553	$ 8,457,003	$ 9,171,546	8.45%

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Streets and drainage:				
Salaries	2,137,289	2,389,031	1,989,031	-16.74%
Merit raises - 3%	-	-	59,671	100.00%
Payroll taxes	156,825	176,098	149,863	-14.90%
Retirement	182,178	200,439	171,452	-14.46%
Group insurance	368,827	446,628	452,527	1.32%
Insurance	306,754	298,237	277,184	-7.06%
Insurance claims	-	-	-	0.00%
Auto maintenance	138,460	47,073	46,000	-2.28%
Fuel		84,344	84,000	-0.41%
Equipment rental	76,471	113,904	113,000	-0.79%
Equipment operating costs	145,899	149,484	149,000	-0.32%
Street and drainage maintenance	1,008,019	534,868	531,000	-0.72%
Facility repairs and maintenance		18,931	44,035	
Drainage studies - engineering	150,520	127,173	130,000	2.22%
Professional fees	45,210	24,729	25,000	1.10%
Engineering	46,052	115,277	116,000	0.63%
Office expenses	8,050	6,000	6,000	0.00%
Utilities	183,829	160,671	160,000	-0.42%
Telephone		17,720	16,800	-5.19%
Uniforms		48,935	38,000	-22.35%
Supplies	191,464	131,689	127,100	-3.48%
Dues and subscriptions	-	7,000	7,000	0.00%
Training and travel	-	4,356	4,000	-8.17%
On call patching	-	120,000	120,000	0.00%
Hurricane expenses	-	-	-	0.00%
Inmate litter crew	92,272	90,665	92,000	1.47%
Miscellaneous	17,189	9,292	9,000	-3.14%
Total streets and drainage	5,255,308	5,322,544	4,917,663	-7.61%

	2025 Actual	2026 Estimated	2027 Budget	% Change
Facility repairs and maintenance				
FM - Administration		(137,725)	(227,454)	
FM - Fire		(135,497)	(282,043)	
FM - Police		(39,692)	(109,178)	
FM - Public Works		(39,851)	(200,160)	
FM - Recreation		(55,315)	(90,982)	
Total facility repairs and maint.		(408,080)	(909,817)	

	2025 Actual	2026 Estimated	2027 Budget	% Change
Salaries			400,000	
Merit raises - 3%			12,000	
Payroll taxes			31,518	
Retirement			35,000	
Group insurance			7,500	
Insurance			30,000	
Insurance claims			-	
Repairs and maintenance		408,080	341,199	
Auto maintenance			10,000	
Fuel			6,000	
Equipment rental			5,000	
Equipment operating costs			5,200	
Professional fees			500	
Office expenses			500	
Utilities			6,000	
Telephone			1,200	
Uniforms			12,000	
Supplies			4,900	
Training and travel			1,000	
Miscellaneous			300	
Total facility repairs and maint.	-	408,080	909,817	

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY (CONTINUED)
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2025 Actual	2026 Estimated	2027 Budget	% Change
Capital outlay:				
General government -				
Various improvements		-	-	#DIV/0!
City hall parking lots	43,150	-		-100.00%
Council chambers	40,025	-	1,700,000	#DIV/0!
Valsin Broussard house	46,190	-	1,200,000	0.00%
Equipment	8,785	25,000	140,000	0.00%
Christmas Decorations	5,500	50,000	50,000	
Public safety -				
Police:				
Building -5801 Hwy 90	889,188	2,944	-	
Equipment	295,654	-	57,350	#DIV/0!
Vehicles (6 units)	177,214	208,825	464,400	122.39%
Upgrading Technology		117,159		
Fire:				
Station 1 remodel	27,290	-	-	
Station 2 plans	55,080	11,504	81,500	
Station 3	66,409	445,000		
112 Bercegeay (decon building)	31,747	-	-	
Equipment	300,557	88,000		
Furniture, fixtures, and equipment for new buildings	54,554		-	
Training Building	81,698	-	-	
Vehicles	34,343	1,316,292	56,000	
Streets and drainage -				
Coulee Duhon		-		#DIV/0!
Lighting improvements		-	125,000	#DIV/0!
Coulee Fortune drainage (equipment rental)	-	-		100.00%
Vehicles	166,823	-	-	100.00%
Equipment	394,891	196,360	235,127	19.74%
Facility maintenance equipment			33,025	
Facility maintenance improvements	-	-	25,000	
Total capital outlay	2,719,098	2,461,084	4,167,402	69.33%
Debt service:				
Debt issuance costs	-	-	-	0.00%
Vehicle lease principal		432,613	363,727	-15.92%
Vehicle lease interest		67,117	59,754	-10.97%
Principal	570,991	274,585	250,985	-8.59%
Interest	97,270	82,636	54,903	-33.56%
Total debt service	668,261	856,951	729,369	-14.89%
Total expenditures	$ 20,716,059	$ 20,885,937	$ 22,991,818	10.08%

CITY OF BROUSSARD, LOUISIANA
SPECIAL REVENUE FUND
1992 SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Taxes				
Sales taxes - 1%	$ 8,928,990	$ 8,774,992	$ 8,950,492	2.00%
Miscellaneous - interest	268,345	143,285	145,000	1.20%
Total revenues	9,197,335	8,918,277	9,095,492	1.99%
Expenditures:				
General government				
Collection fees	46,158	59,579	60,000	0.71%
Professional fees	23,299	28,725	30,000	4.44%
Total expenditures	69,457	88,304	90,000	1.92%
Excess of revenues over expenditures	9,127,878	8,829,973	9,005,492	1.99%
Other financing uses:				
Transfers out				
General Fund	(6,100,000)	(5,000,000)	(5,000,000)	0.00%
Utility Fund	-	-	-	#DIV/0!
Capital Projects Fund	(3,325,590)	(2,000,000)	(5,000,000)	150.00%
Debt service funds	(1,988,898)	(1,994,137)	(1,945,650)	-2.43%
Total other financing uses	(11,414,488)	(8,994,137)	(11,945,650)	32.82%
Net change in fund balance	(2,286,610)	(164,164)	(2,940,158)	1690.99%
Fund balance, beginning	8,821,327	6,534,717	6,370,553	
Fund balance, ending	$ 6,534,717	$ 6,370,553	$ 3,430,395	

CITY OF BROUSSARD, LOUISIANA
SPECIAL REVENUE FUND
TIF STATE SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Taxes				
Sales taxes	$ -	$ -	$ -	#DIV/0!
Miscellaneous				
Interest	-	-	-	#DIV/0!
Total revenues	-	-	-	#DIV/0!
Expenditures:				
General government				
Collection fees	-	-	-	#DIV/0!
Professional fees	-	-	-	#DIV/0!
Total general government expenditures	-	-	-	#DIV/0!
Total expenditures	-	-	-	#DIV/0!
Excess (deficiency) of revenues over expenditures	-	-	-	#DIV/0!
Other financing uses:				
Transfer to Utility Fund	-	-	-	0.00%
Transfer to Capital Projects Fund	-		-	#DIV/0!
Total other financing uses	-	-	-	#DIV/0!
Net change in fund balance	-	-	-	#DIV/0!
Fund balance, beginning	-	-	-	
Fund balance, ending	$ -	$ -	$ -	

CITY OF BROUSSARD, LOUISIANA
SPECIAL REVENUE FUND
2011 RECREATIONAL SALES TAX FUND BUDGET
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Taxes				
Sales taxes - 1/2%	$ 4,464,601	$ 4,387,243	$ 4,474,988	2.00%
Miscellaneous - interest	144,845	140,145	140,000	-0.10%
Total revenues	4,609,446	4,527,388	4,614,988	1.93%
Expenditures:				
General government				
Collection fees	23,058	29,823	30,000	0.59%
Professional fees	11,220	13,785	14,000	1.56%
Total general government	34,278	43,608	44,000	0.90%
Culture and recreation				
Ida Crochet Park -				
Repairs and maintenance	6,227	12,033	10,000	-16.90%
Supplies	462	340	400	
Utilities	3,951	2,119	2,200	3.82%
Total Ida Crochet Park	10,640	14,492	12,600	-13.06%
Veterans Park -				
Engineering	-	-	-	0.00%
Total culture and recreation	10,640	14,492	12,600	-13.06%
Capital outlay				
Equipment	-	55,575		-100.00%
Park improvements	-	40,000	63,000	100.00%
Security cameras	-		-	0.00%
Tennis/pickle ball facility	-	685,685	319,828	0.00%
Total capital outlay	-	781,260	382,828	-51.00%
Total expenditures	44,918	839,360	439,428	-47.65%
Excess of revenues over expenditures	4,564,528	3,688,028	4,175,560	13.22%
Other financing uses:				
Transfers in (out) -				
Capital Projects Fund	(92,610)	(71,650)	(774,000)	980.25%
Sports Complex	(3,725,651)	(1,650,000)	(1,500,000)	
General Fund	(300,000)			-100.00%
Debt Service Fund	(100,000)	(2,174,005)	(2,166,841)	-0.33%
Total other financing uses	(4,218,261)	(3,895,655)	(4,440,841)	13.99%
Net change in fund balance	346,267	(207,627)	(265,281)	27.77%
Fund balance, beginning	4,582,624	4,928,891	4,721,264	
Fund balance, ending	$ 4,928,891	$ 4,721,264	$ 4,455,983	

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND
2015 SALES TAX BOND FUND
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2026			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Miscellaneous - interest	$ 10,372	$ 9,141	$ 10,000	9.40%
Expenditures:				
Debt service -				
Principal retirement	445,000	465,000	475,000	2.15%
Interest and fiscal charges	260,423	244,072	220,823	-9.53%
Total expenditures	705,423	709,072	695,823	-1.87%
Excess (deficiency) of revenues over expenditures	(695,051)	(699,931)	(685,823)	-2.02%
Other financing sources:				
Transfers in	703,531	666,864	695,823	4.34%
Transfers out	-	-	-	0.00%
Total other financing sources (uses)	703,531	666,864	695,823	4.34%
Net change in fund balance	8,480	(33,067)	10,000	-130.24%
Fund balance, beginning	154,461	162,941	129,874	
Fund balance, ending	$ 162,941	$ 129,874	$ 139,874	

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND
2016 SALES TAX BOND FUND
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2026			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Miscellaneous - interest	$ 4,100	$ 3,784	$ 3,700	-2.22%
Expenditures:				
Debt service -				
Principal retirement	345,000	355,000	370,000	4.23%
Interest and fiscal charges	227,150	216,800	199,600	-7.93%
Total expenditures	572,150	571,800	569,600	-0.38%
Excess (deficiency) of revenues over expenditures	(568,050)	(568,016)	(565,900)	-0.37%
Other financing sources:				
Transfers in	569,092	568,933	569,600	0.12%
Transfers out	-	-	-	0.00%
Total other financing sources (uses)	569,092	568,933	569,600	0.12%
Net change in fund balance	1,042	917	3,700	303.49%
Fund balance, beginning	368,507	369,549	370,466	
Fund balance, ending	$ 369,549	$ 370,466	$ 374,166	

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND
2011 DEQ BOND FUND
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2026			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Miscellaneous - interest	$ 773	$ 800	$ 800	0.00%
Expenditures:				
Debt service -				
Principal retirement	205,000	207,000	105,000	-49.28%
Interest and fiscal charges	14,029	12,082	5,701	-52.81%
Total expenditures	219,029	219,082	110,701	-49.47%
Excess (deficiency) of revenues over expenditures	(218,256)	(218,282)	(109,901)	-49.65%
Other financing sources:				
Transfers in	231,864	130,341	128,819	-1.17%
Transfers out	-	-	-	0.00%
Total other financing sources (uses)	231,864	130,341	128,819	-1.17%
Net change in fund balance	13,608	(87,941)	18,918	-121.51%
Fund balance, beginning	316,196	329,804	241,863	
Fund balance, ending	$ 329,804	$ 241,863	$ 260,781	

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND
2024 PUBLIC IMPROVEMENTS BOND FUND
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2026			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Miscellaneous - interest	$ 100	$ 224	$ 100	-55.36%
Expenditures:				
Debt service -				
Principal retirement	145,000	240,000	255,000	6.25%
Interest and fiscal charges	206,680	370,750	355,750	-4.05%
Total expenditures	351,680	610,750	610,750	0.00%
Excess (deficiency) of revenues over expenditures	(351,580)	(610,526)	(610,650)	0.02%
Other financing sources:				
Transfers in	484,411	627,999	551,408	-12.20%
Transfers out	-	-	-	0.00%
Total other financing sources (uses)	484,411	627,999	551,408	-12.20%
Net change in fund balance	132,831	17,473	(59,242)	-439.05%
Fund balance, beginning	-	132,831	150,304	
Fund balance, ending	$ 132,831	$ 150,304	$ 91,062	

CITY OF BROUSSARD, LOUISIANA
CAPITAL PROJECTS FUND
LCDBG/STREETS CAPITAL PROJECTS FUND BUDGET
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Revenues:				
Intergovernmental -				
Federal sources				
CDBG grant	$ -	$ -	$ -	0.00%
Water Sector			$ 3,710,000	
State sources				
Act 45 State Capital grant	-		-	0.00%
La DOTD - Main St. Phase III	2,489,773	81,000		100.00%
La DOTD - St Nazaire MPO		141,025	431,190	
Facility Planning & Control - Hwy 89	-	333,934	2,881,500	100.00%
Facitilty Planning & Control - La Neuville Rd	-	-		#DIV/0!
Facility Planning & Control - S. Bernard	2,436,751	421,210		100.00%
Facility Planning & Control - Lake Talon sewe	-	-	-	100.00%
Facility Planning & Control - Marteau water w	-	25,000	365,000	0.00%
Facility Planning & Control - Ground storage t	-	17,000	108,000	0.00%
Facility Planning & Control - Alb Pkwy well	-	124,846	2,790,000	0.00%
Facility Planning & Control - S. Eola Lift Stati	-	-	-	100.00%
State Funding - Duke St/Knight St			200,000	
State Funding - Garber Well/N. Girouard waterline			475,000	
Local sources				
LCG - La Neuville Road reconstruction	-	-	-	#DIV/0!
LCG - Hwy 89	-	-	635,928	#DIV/0!
LCG - Garber Road bridge		-	-	100.00%
LPSS - Fairfield/Marteau sidewalks		13,000	137,000	
Miscellaneous -				
Interest earned	166,078	186,780	180,000	100.00%
Total revenues	$ 5,092,602	$ 1,343,795	$ 11,913,618	786.57%
Expenditures:				
Current -				
General government:				
Professional fees	293,249	23,690	25,000	5.53%
Total general government expenditures	293,249	23,690	25,000	5.53%
Capital outlay -				
Streets and drainage -				
S. Bernard Road (Hwy. 90 to Hwy. 182)	2,447,213	-	-	#DIV/0!
Main Street Phase I (S. Bernard to Clara)	-	-	-	#DIV/0!
Main Street Phase II (Clara to St. De Porres)	1,989,915	3,761,270	307,534	-91.82%
Main Street Phase III(A) (SDP to Alb. Pkwy)	2,142,604	49,182	-	-100.00%
Main Street Phase III(B) (SDP to Alb. Pkwy)	-	-	-	0.00%
Fairfield/Larivierre intersection improvements	304,071	39,371	-	-100.00%
St. Nazaire Road (MPO)	25,294	165,798	574,920	100.00%
St Deporres bridge	710	40,000	585,000	1362.50%
N. St. Jean St. bridge		300,000	-	
Lafayette St intersection		100,000	-	
Multi-use path - S. Bernard/W. Fairfield		7,823		
La Neuville Road reconstruction	-		-	#DIV/0!
Lake Talon Road drainage	-	-	-	0.00%
Highway 89 improvements	97,108	339,205	3,777,613	1013.67%
Sidewalks at S. Bernard and Main	88,859		-	0.00%
Fezzos Road extension	-			0.00%
Albertson/S. Bernard signal	27,500	1,375	-	0.00%
Road striping and improvements	48,000	-	160,000	#DIV/0!
2026 streets overlay		386,500	1,004,000	159.77%
2027 streets overlay				
Main St parking lot		180,093		

CITY OF BROUSSARD, LOUISIANA
CAPITAL PROJECTS FUND
LCDBG/STREETS CAPITAL PROJECTS FUND BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025	2026	2027	%
	Actual	Estimated	Budget	Change
W. Main/S. Bernard turn lane		150,000		
W. Fairfield Dr. extension		6,783	-	-100.00%
Fairfield/Marteau sidewalks		26,000	274,000	
Fairfield sidewalks		50,000	500,000	
Albertson Pkwy J-turn				#DIV/0!
St Nazaire signal improvement			350,000	
Garber Road overlay		-	-	#DIV/0!
Garber Road outflall channel maintenance	799,190	-	-	#DIV/0!
Madison St property	3,680,609	580,000	-	-100.00%
Madison St & Polk St parking lot			245,000	
Duke St/Knight St drainage			200,000	
Garber Rd overlay (paid to LCG)			184,305	
Historic Broussard drainage	-	360,000	-	-100.00%
Total streets and drainage capital outlay	11,651,073	6,543,400	8,162,372	24.74%
Utility projects (Funded by transfer from 92 Sales tax Fund)				
Eola lift station	-	822,500	777,500	-5.47%
Waterline - Amb Caffery (Hwy 89 to Bonin)	-	124,846	-	-100.00%
Garber Road water well improvements	-	287,600	4,757,450	1554.19%
Water system generator		29,520	370,980	
St. Nazaire Rd lift station	-	41,244	-	-100.00%
Main Street lift station rehab	-	-	192,500	#DIV/0!
Lake Talon Rd lift station/gravity sewer	-		-	-100.00%
Lake Talon water wells	-		-	#DIV/0!
Marteau water well	-	25,000	462,500	1750.00%
Ground water storage tank (eng)	-	17,000	139,250	719.12%
Albertson Pkwy water well/ground storage	-	124,846	2,790,000	2134.75%
Albertson Parkway lift station	-		-	-100.00%
Hwy 90 water tower rehab		224,659	-	-100.00%
Main St water tower rehab		224,659	-	-100.00%
Broussard St lift station/force main				#DIV/0!
Waterline ext along N Girouard		-		#DIV/0!
Broussard Middle lift station upgrade		282,000	100,000	#REF!
Old sewer pond lift station		-	120,000	#REF!
Camelot lift station upgrade			150,000	
St Nazaire sewer			125,000	
12" waterline along Amb Caff (St Etienne to St Julien)		54,000	746,000	#REF!
Albertson Parkway master meter		-	-	#DIV/0!
Plug & abandon well @ water plant		53,495	-	-100.00%
BioAir for St Nazaire lift station		150,000	-	-100.00%
LG Sonic MPC Buoy Algae Control-pd byUtility		-	-	
Kubota zero turn mower pd. by Utility		-	-	
Dustin Circle lift station fence			4,500	
8" Waterline ext at Freeman/Smede			33,000	
12" waterline ext from Hwy 90 to Sugarland			150,000	
96kw natural gas generator	-	40,360	-	-100.00%
Ambassador utility relocation	-	-	80,000	
Total utility capital outlay	-	2,501,729	10,998,680	339.64%
Total capital outlay	11,651,073	9,045,129	19,161,052	111.84%
Total expenditures	11,944,322	9,068,819	19,186,052	111.56%
Excess (deficiency) of revenues over expenditures	(6,851,720)	(7,725,024)	(7,272,434)	-5.86%
Other financing sources (uses):				
Proceeds from debt issuance	7,500,000	-	777,500	100.00%
Premium on Bond issuance	792,773	-	-	100.00%
Transfer from General Fund	3,693,568	-	-	100.00%
Transfers from 1992 Sales Tax Fund	3,325,590	2,000,000	5,000,000	150.00%
Transfer from Recreation Sales Tax	160	71,650	774,000	980.25%
Transfer to Utility Fund	(895,016)	-	-	0.00%
Total other financing sources (uses)	14,417,075	2,071,650	6,551,500	216.25%
Net change in fund balance	7,565,355	(5,653,374)	(720,934)	-87.25%
Fund balance, beginning	227,932	7,793,287	2,139,913	
Fund Balance, ending	$ 7,793,287	$ 2,139,913	$ 1,418,979	

CITY OF BROUSSARD, LOUISIANA

UTILITY FUND BUDGET

YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Operating Revenues:				
Charges for services -				
Water sales	$ 3,394,012	$ 3,527,112	$ 3,703,468	5.00%
Sewerage service charges	2,244,451	2,953,523	3,248,875	10.00%
Garbage service charges	1,776,191	1,933,433	2,030,105	5.00%
Connections, penalties, impact fees, and other	650,817	586,447	636,109	8.47%
Total operating revenues	8,065,471	9,000,515	9,618,557	6.87%
Salaries	761,649	882,938	829,925	-6.00%
Merit raises - 3%	-	-	24,898	100.00%
Payroll taxes	53,912	65,520	63,350	-3.31%
Retirement	75,753	82,719	78,711	-4.85%
Group insurance	145,890	167,962	164,204	-2.24%
Bad debt	4,735	-	-	#DIV/0!
Branch removal	-	90,636	91,000	0.40%
Dues & subscriptions	-	18,872	19,300	2.27%
Professional fees	96,736	78,273	48,400	-38.17%
Engineering fees	204,555	192,658	194,000	0.70%
Repairs and maintenance	1,220,875	1,254,408	1,255,000	0.05%
Facility repairs and maintenance		20,920	156,124	
Vehicle maintenance	12,898	22,546	22,000	-2.42%
Fuel	27,775	24,964	25,500	2.15%
Utilities	274,426	283,540	286,000	0.87%
Telephone	-	13,628	13,700	0.53%
Materials and supplies	1,005,370	1,035,936	1,045,000	0.87%
Uniforms	-	10,329	10,500	1.66%
Depreciation	1,439,439	1,362,775	1,361,472	-0.10%
Depreciation - ROU assets	35,735	-	-	#DIV/0!
Insurance	300,156	295,351	304,211	3.00%
Public dumpsters	-	76,500	77,000	0.65%
Office	93,056	172,134	173,000	0.50%
Training and travel	8,320	5,771	6,400	10.90%
Water lease	1,045,259	886,374	1,226,141	38.33%
Garbage collections expense	1,752,219	1,676,285	1,760,099	5.00%
Hurricane expense	-	-	-	0.00%
Miscellaneous	133,730	49,397	50,000	1.22%
Total operating expenses	8,692,488	8,770,436	9,285,935	5.88%
Operating income (loss)	(627,017)	230,079	332,622	44.57%

CITY OF BROUSSARD, LOUISIANA
UTILITY FUND BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2025 Actual	2026 Estimated	2027 Budget	
Nonoperating revenues:				
Debt issuance costs	-	-	-	0.00%
Gain (loss) on sale of assets	-	-	-	#DIV/0!
Vehicle lease principal		(29,273)	(27,498)	
Vehicle lease interest	-	(6,688)	(4,314)	-35.50%
Interest income	27,467	25,527	25,000	-2.06%
Interest expense	(31,005)	(21,215)	(22,000)	3.70%
Total nonoperating revenues	(3,538)	(31,649)	(28,812)	-8.96%
Income (loss) before contributions and transfers	(630,555)	198,430	303,810	53.11%
Capital contributions	82,471	2,501,729	10,998,680	339.64%
Transfers in (out) -				
1992 Sales Tax Fund	(38,148)	-	-	#DIV/0!
General Fund	(177,873)	(200,000)	(500,000)	
Capital Projects Fund	932,799	-	-	#DIV/0!
Total transfers in (out)	716,778	(200,000)	(500,000)	150.00%
Increase (decrease) in net position	168,694	2,500,159	10,802,490	332.07%
Net position, beginning	30,910,159	31,078,853	33,579,012	
Net position, ending	$ 31,078,853	$ 33,579,012	$ 44,381,502	

CITY OF BROUSSARD, LOUISIANA
UTILITY FUND BUDGET
WATER DEPARTMENT
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2025 Actual	2026 Estimated	2027 Budget	% Change
Operating Revenues:				
Customer service charges	$ 3,394,012	$ 3,527,112	$ 3,703,468	5.00%
Connections, penalties, impact fees, and other	438,766	554,647	582,379	5.00%
Total operating revenues	3,832,778	4,081,759	4,285,847	5.00%
Operating Expenses:				
Salaries	448,906	499,746	501,627	0.38%
Merit raises - 3%	-	-	15,049	100.00%
Payroll taxes	32,250	37,217	38,459	3.34%
Retirement	49,587	51,876	51,399	-0.92%
Group insurance	73,294	88,322	95,226	7.82%
Bad debt	2,178	-	-	#DIV/0!
Dues and subscriptions	-	10,556	11,000	4.21%
Professional fees	56,726	44,247	45,000	1.70%
Engineering fees	128,153	131,551	132,000	0.34%
Repairs and maintenance	346,388	325,137	325,000	-0.04%
Facility repairs and maintenance		11,444	78,062	
Vehicle maintenance	3,069	16,663	16,000	-3.98%
Fuel	16,108	16,529	17,000	2.85%
Utilities	121,288	96,309	96,000	-0.32%
Telephone	-	7,939	8,000	0.77%
Materials and supplies	583,494	573,864	580,000	1.07%
Depreciation	469,951	451,303	450,000	-0.29%
Depreciation - ROU assets	19,853	-	-	#DIV/0!
Uniforms	-	7,016	7,100	1.20%
Insurance	155,517	151,479	156,023	3.00%
Office	36,337	83,975	84,000	0.03%
Training and travel	5,867	5,322	5,400	1.47%
Water purchase	1,045,259	886,374	1,226,141	38.33%
Hurricane expense	-	-	-	0.00%
Miscellaneous	101,660	17,728	18,000	1.53%
Total operating expenses	3,695,885	3,514,597	3,956,486	12.57%
Operating income (loss)	$ 136,893	$ 567,162	$ 329,361	-41.93%

CITY OF BROUSSARD, LOUISIANA
UTILITY FUND BUDGET
SEWER DEPARTMENT
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Operating Revenues:				
Customer service charges	$ 2,244,451	$ 2,953,523	$ 3,248,875	10.00%
Connections, penalties, impact fees, and other	137,984	31,800	53,730	68.96%
Total operating revenues	2,382,435	2,985,323	3,302,605	10.63%
Operating Expenses:				
Salaries	312,743	383,192	328,298	-14.33%
Salary Increase - 3%	-	-	9,849	100.00%
Payroll taxes	21,662	28,303	24,891	-12.06%
Retirement	26,166	30,843	27,312	-11.45%
Group insurance	72,596	79,640	68,978	-13.39%
Bad debt	1,421	-	-	#DIV/0!
Dues and subscriptions	-	8,316	8,300	-0.19%
Professional fees	40,010	34,026	3,400	-90.01%
Engineering fees	76,402	61,107	62,000	1.46%
Repairs and maintenance	874,487	929,271	930,000	0.08%
Facility repairs and maintenance		9,476	78,062	
Vehicle maintenance	9,829	5,883	6,000	1.99%
Fuel	11,667	8,435	8,500	0.77%
Utilities	153,138	187,231	190,000	1.48%
Telephone		5,689	5,700	0.19%
Materials and supplies	421,876	462,072	465,000	0.63%
Uniforms		3,313	3,400	2.63%
Depreciation	969,488	911,472	911,472	0.00%
Depreciation - ROU assets	15,882	-		#DIV/0!
Insurance	144,639	143,872	148,188	3.00%
Office	34,808	64,519	65,000	0.75%
Training and travel	2,453	449	1,000	122.72%
Hurricane expense	-	-		0.00%
Miscellaneous	32,070	31,669	32,000	1.05%
Total operating expenses	3,221,337	3,388,778	3,377,350	-0.34%
Operating income (loss)	$ (838,902)	$ (403,455)	$ (74,745)	-81.47%

CITY OF BROUSSARD, LOUISIANA
UTILITY FUND BUDGET
GARBAGE DEPARTMENT
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 Actual	2026 Estimated	2027 Budget	% Change
Operating Revenues:				
Customer service charges	$ 1,776,191	$1,933,433	$2,030,105	5.00%
Connections, penalties, impact fees, and other	74,067	-	-	#DIV/0!
Total operating revenues	1,850,258	1,933,433	2,030,105	5.00%
Operating Expenses:				
Bad debt	1,136	-	-	#DIV/0!
Branch removal	-	90,636	91,000	0.40%
Public dumpsters	-	76,500	77,000	0.65%
Office	21,911	23,640	24,000	1.52%
Garbage collections expense	1,752,219	1,676,285	1,760,099	5.00%
Miscellaneous	-	-	-	0.00%
Total operating expenses	1,775,266	1,867,061	1,952,099	4.55%
Operating income (loss)	$ 74,992	$ 66,372	$ 78,006	17.53%

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND BUDGET
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 ACTUAL	2026 ESTIMATED	2027 BUDGET	% Change
Operating revenues:				
Sponsorships	$ 97,420	$ 141,318	$ 180,000	27.37%
Team sponsorships	-	-	-	#DIV/0!
Baseball league	7,595	10,980	11,000	0.18%
T-ball league	15,430	15,235	15,500	1.74%
Softball league - youth	24,648	14,968	15,000	0.21%
Softball league - adult	9,893	32,000	32,000	0.00%
Soccer league	42,285	26,466	27,000	2.02%
Football - youth	30,615	33,805	34,000	0.58%
Football - adult	-	-	-	0.00%
Gate fees	7,934	8,268	8,300	0.39%
Tennis court rental fees	4,007	4,163	4,200	0.89%
Tennis program fees	27,658	29,660	30,000	1.15%
Concession fees	115,320	86,069	100,000	16.19%
Rental fees	228,792	212,528	220,000	3.52%
Commissions income	2,200	-	-	0.00%
Miscellaneous	4,662	5,260	5,300	0.76%
Security fees	63,476	33,388	35,000	4.83%
Total revenue	681,935	654,108	717,300	9.66%
Operating expenses:				
Salaries	784,684	711,857	711,857	0.00%
Part-time staff	-	122,205	122,205	0.00%
Merit raises - 3%	-	-	21,356	100.00%
Payroll taxes	64,299	64,199	66,125	3.00%
Group insurance	138,713	164,779	169,722	3.00%
Retirement	61,644	61,693	63,544	3.00%
Insurance	158,819	164,867	169,813	3.00%
Insurance claims	-	-	-	0.00%
Accounting fees	-	25,150	25,000	-0.60%
Auto expense	11,563	2,159	2,200	1.90%
Gas expense	22,735	20,147	21,000	4.23%
Equipment rental	-	45,000	45,000	0.00%
Office expense	40,565	9,473	9,500	0.29%
Bank and credit card fees	-	28,071	30,000	6.87%
Operational supplies	41,364	37,685	38,000	0.84%
Depreciation	978,919	973,195	973,195	0.00%
Depreciation - ROU assets	35,345	-	-	#DIV/0!
Professional fees	112,155	123,661	124,000	0.27%
Repairs and maintenance	220,528	108,171	108,200	0.03%
Facility repairs and maintenace		55,315	90,982	64.48%
Supplies	57,168	62,445	63,000	0.89%
Telephone	52,641	8,965	9,000	0.39%
Utilities	186,941	141,262	146,500	3.71%
Internet	-	42,849	43,000	0.35%
Miscellaneous	19,615	2,186	2,200	0.64%
Uniforms	14,127	16,849	17,000	0.90%

(continued)

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND BUDGET (continued)
YEAR ENDED JUNE 30, 2027

	Year Ended June 30, 2025 ACTUAL	2026 ESTIMATED	2027 BUDGET	% Change
Dues and subscriptions	-	21,551	22,000	2.08%
Advertising	372	819	900	9.89%
Tools and equipment	-	-	-	0.00%
Award expenses	1,486	5,000	5,000	0.00%
League officials	91,381	28,515	30,000	5.21%
Tournament fees	2,815	3,500	3,500	0.00%
Sponsorship commissions	13,035	61,639	62,000	0.59%
Tennis contract labor	-	61,188	62,000	1.33%
Training and travel	617	3,573	3,500	-2.04%
Garbage expense	-	54,148	55,000	1.57%
Janitorial expense	-	22,344	23,000	2.94%
Hurricane expenses	-	-	-	0.00%
Security expense	81,360	49,200	50,000	1.63%
	3,192,891	3,303,660	3,389,299	2.59%
Operating loss before capital contributions and transfers	(2,510,956)	(2,649,552)	(2,671,999)	0.85%
Nonoperating revenues (expenses):				
Gain (loss) on disposal of assets	-	-	-	0.00%
Vehicle lease principal		(16,896)	(18,274)	
Vehicle lease interest	-	(6,384)	(5,007)	-21.57%
Debt issuance costs	(240,254)	-	-	0.00%
Amortization of bond discount	(16,560)	-	-	#DIV/0!
Interest income	123,344	33,284	12,210	-63.32%
Interest and fiscal agency fees	(831,650)	(814,870)	(784,477)	-3.73%
Total nonoperating revenues (expenses`	(965,120)	(804,866)	(795,548)	-1.16%
Transfers in:				
Transfers from Recreation Sales Tax Fund -				
Operating transfer-Rec sales tax fund	3,918,301	1,650,000	1,500,000	-9.09%
General Fund	5,009			
Transfer-Recreation ST fund-debt service	(200)	2,174,005	2,166,841	-0.33%
Total transfers in	3,923,110	3,824,005	3,666,841	-4.11%
Capital contributions	-	781,260	382,828	-51.00%
Increase (decrease) in net position	447,034	1,150,847	582,122	-49.42%
Net position, beginning	10,720,866	11,167,900	12,318,747	
Net position, ending	$ 11,167,900	$ 12,318,747	$ 12,900,869	

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND BUDGET - ST. JULIEN PARK
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 ACTUAL	2026 ESTIMATED	2027 BUDGET	% Change
St. Julien Park revenue:				
Sponsorships	$ 97,420	$ 141,318	$ 180,000	27.37%
Team sponsorships		-	-	#DIV/0!
Baseball league	7,595	10,980	11,000	0.18%
T-ball league	15,430	15,235	15,500	1.74%
Softball league - youth	24,648	14,968	15,000	0.21%
Softball league - adult	9,893	32,000	32,000	0.00%
Soccer league	42,285	26,466	27,000	2.02%
Football - youth	30,615	33,805	34,000	0.58%
Football - adult	-	-	-	0.00%
Gate fees	7,934	8,268	8,300	0.39%
Tennis court rental fees	4,007	4,163	4,200	0.89%
Tennis program fees	27,658	29,660	30,000	1.15%
Concession fees	115,320	86,069	100,000	16.19%
Rental fees	228,792	211,428	220,000	4.05%
League fees	2,200	-	-	0.00%
Miscellaneous	4,662	5,260	5,300	0.76%
Security fees	63,476	33,388	35,000	4.83%
Total revenue	681,935	653,008	717,300	9.85%
St. Julien Park expenses:				
Salaries	784,684	711,857	711,857	0.00%
Part-time staff		122,205	122,205	0.00%
Merit raises - 3%	-	-	21,356	100.00%
Payroll taxes	64,299	64,199	66,125	3.00%
Group insurance	138,713	164,779	169,722	3.00%
Retirement	61,644	61,693	63,544	3.00%
Insurance	158,819	164,867	169,813	3.00%
Insurance claims	-	-	-	0.00%
Accounting fees	-	25,150	25,000	-0.60%
Auto expense	11,563	2,159	2,200	1.90%
Gas expense	22,735	20,147	21,000	4.23%
Equipment rental	-	45,000	45,000	0.00%
Office expense	40,565	9,473	9,500	0.29%
Bank and credit card fees	-	28,071	30,000	6.87%
Operational supplies	41,364	37,685	38,000	0.84%
Depreciation	975,943	970,219	970,219	0.00%
Depreciation - ROU assets	35,345	-	-	#DIV/0!
Professional fees	112,155	123,661	124,000	0.27%
Repairs and maintenance	215,141	105,015	105,000	-0.01%
Facility repairs and maintenance		55,315	90,982	64.48%

(continued)

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND BUDGET - ST. JULIEN PARK (CONTINUED)
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 ACTUAL	2026 ESTIMATED	2027 BUDGET	% Change
Supplies	55,069	60,445	61,000	0.92%
Telephone	52,641	8,965	9,000	0.39%
Utilities	172,395	124,829	130,000	4.14%
Internet	-	42,849	43,000	0.35%
Miscellaneous	19,615	2,186	2,200	0.64%
Uniforms	14,127	16,849	17,000	0.90%
Dues and subscriptions	-	21,551	22,000	2.08%
Advertising	372	819	900	9.89%
Tools and equipment	-	-	-	0.00%
Award expenses	1,486	5,000	5,000	0.00%
League officials	91,381	28,515	30,000	5.21%
Tournament fees	2,815	3,500	3,500	0.00%
Sponsorship fees	13,035	61,639	62,000	0.59%
Tennis contract labor	-	61,188	62,000	1.33%
Training and travel	617	3,573	3,500	-2.04%
Garbage expense	-	50,168	51,000	1.66%
Janitorial expense	-	22,344	23,000	2.94%
Hurricane expenses	-	-	-	0.00%
Security expense	81,360	49,200	50,000	1.63%
	3,167,883	3,219,800	3,360,623	4.37%
Operating income (loss)	(2,485,948)	(2,566,792)	(2,643,323)	2.98%

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND BUDGET - ARCENEAUX PARK
YEAR ENDED JUNE 30, 2027

	Year Ended June 30,			
	2025 ACTUAL	2026 ESTIMATED	2027 BUDGET	% Change
Arceneaux Park revenue:				
Rental fees	$ -	$ 1,100	$ -	-100.00%
Miscellaneous	-	-	-	0.00%
Security fees	-	-	-	0.00%
Total revenue	-	1,100	-	-100.00%
Arceneaux Park expenses:				
Engineering	-	-	-	0.00%
Depreciation	2,976	2,976	2,976	0.00%
Repairs and maintenance	5,387	3,156	3,200	1.39%
Supplies	2,099	2,000	2,000	0.00%
Telephone	-	-	-	0.00%
Utilities	14,546	16,433	16,500	0.41%
Internet	-	-	-	0.00%
Tools and equipment		-	-	0.00%
Garbage expense	-	3,980	4,000	0.50%
	25,008	28,545	28,676	0.46%
Operating income (loss)	(25,008)	(27,445)	(28,676)	4.49%

ESTIMATING SCHEDULES FOR AMENDED BUDGET

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED REVENUE BUDGET
YEAR ENDED JUNE 30, 2026

		Year Ended June 30,			
	Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Taxes:					
Sales tax - 1%	$ 9,000,000	$ 6,534,216	$ 2,240,776	$ 8,774,992	-2.50%
Utility franchise tax	1,600,000	1,302,141	386,416	1,688,557	5.53%
Total taxes	10,600,000	7,836,357	2,627,192	10,463,549	-1.29%
Licenses and permits:					
Occupational licenses	1,050,000	1,037,236	70,000	1,107,236	5.45%
Insurance occupational licenses	460,000	264,377	195,623	460,000	0.00%
Condemnation fees	1,000			-	-100.00%
Drainage study fees		500		500	#DIV/0!
Permits	580,000	406,497	160,000	566,497	-2.33%
Total licenses and permits	2,091,000	1,708,610	425,623	2,134,233	2.07%
Intergovernmental:					
Federal sources-					
DOJ bulletproof vest grant	5,400	-	4,800	4,800	0.00%
FEMA	-	994	-	994	100.00%
ARPA	-	-	-	-	#DIV/0!
State of Louisiana -					
Video Poker	110,000	70,538	35,269	105,807	-3.81%
Beer taxes	20,000	12,332	4,000	16,332	-18.34%
Highway maintenance	13,130	6,565		6,565	-50.00%
State supplemental pay	273,600	202,920	66,600	269,520	-1.49%
Police dept grant	62,400	97,074	540	97,614	56.43%
Fire dept grant				-	
Local -					
LCVC	7,000	7,000	-	7,000	100.00%
Lafayette Consolidated Government			62,634	62,634	#DIV/0!
Lafayette Parish School Board	171,810	140,341	35,085	175,426	2.10%
Total intergovernmental	663,340	537,764	208,928	746,692	12.57%
Fines, forfeits, and seizures					
Fines and court costs - regular	600,000	298,253	301,747	600,000	0.00%
Seizures	-	-	-	-	100.00%
Total fines, forfeits, and seizures	600,000	298,253	301,747	600,000	0.00%
Miscellaneous:					
Interest	220,000	113,306	37,769	151,075	-31.33%
Planning/review fees	48,000	62,750	40,000	102,750	114.06%
Sale of assets	-	-	-	-	#DIV/0!
Fingerprints	1,000	400	360	760	-24.00%
Accident reports	8,000	13,981	10,910	24,891	211.14%
Rental income	7,000	164,938	18,233	183,171	2516.73%
Insurance reimbursements	-	67,546	26,184	93,730	100.00%
Non-profit contributions	-	-	-	-	200.00%
Other	300,000	245,811	191,182	436,993	45.66%
Total miscellaneous	584,000	668,732	324,638	993,370	70.10%
Total revenues	$ 14,538,340	$ 11,049,716	$ 3,888,128	$ 14,937,844	2.75%

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
General government:					
Mayor and council salaries	$ 275,856	$ 205,009	$ 70,847	$ 275,856	0.00%
Salaries - general government	748,425	528,992	219,433	748,425	0.00%
Payroll taxes	80,520	51,225	19,148	70,373	-12.60%
Group insurance	191,690	176,644	35,770	212,414	10.81%
Retirement	68,289	58,312	21,756	80,068	17.25%
Auto allowance	12,600	7,200	5,400	12,600	0.00%
Auto maintenance	1,000	1,512	-	1,512	51.20%
Fuel	3,000	1,794	1,206	3,000	0.00%
Insurance	158,819	141,857	-	141,857	-10.68%
Insurance claims	-	19,513	-	19,513	0.00%
Office	65,000	62,415	13,961	76,376	17.50%
Utilities	80,000	71,998	22,500	94,498	18.12%
Telephone	19,000	12,994	3,240	16,234	-14.56%
Advertising	20,000	17,014	3,986	21,000	5.00%
Dues and subscriptions	20,000	40,751	4,249	45,000	125.00%
Demolitions	20,000	7,573	-	7,573	100.00%
Sales tax collections fees	45,000	31,605	14,895	46,500	3.33%
Supplies	28,500	17,348	5,000	22,348	-21.59%
Legal	120,000	95,902	24,098	120,000	0.00%
Accounting	45,000	44,020	4,480	48,500	7.78%
Engineering	290,000	228,797	75,000	303,797	4.76%
Professional fees	380,000	249,759	90,241	340,000	-10.53%
Due from Fire Dept-bookkeeping	(12,000)	(8,000)	-	(8,000)	-33.33%
Training and travel	17,500	8,614	3,386	12,000	-31.43%
Building inspection fees	378,000	240,675	153,346	394,021	4.24%
Miscellaneous	30,000	15,811	3,189	19,000	-36.67%
Magistrate court	63,000	48,894	22,506	71,400	13.33%
Repairs and maintenance	1,000	3,451	500	3,951	295.10%
Facility repairs and maintenance	119,000	103,294	34,431	137,725	15.74%
City functions	10,000	-	-	-	-100.00%
Uniforms	3,500	985	515	1,500	-57.14%
Civil Service:					
Salaries	6,000	4,500	1,500	6,000	0.00%
Supplies	-	-	-	-	#DIV/0!
Board counsel	-	-	-	-	#DIV/0!
Total general government	3,288,699	2,490,458	854,583	3,345,041	1.71%
Economic development:					
Salaries	63,580	66,038	22,366	88,404	39.04%
Payroll taxes	4,991	4,583	1,689	6,272	25.67%
Group insurance	9,000	8,702	2,900	11,602	28.91%
Retirement	5,231	-	-	-	-100.00%
BEDC appropriation	280,000	280,000	-	280,000	0.00%
Advertising	2,000	250	1,500	1,750	-12.50%
Dues and subscriptions	12,700	1,201	11,499	12,700	0.00%
Office expense	3,000	4,142	1,381	5,523	84.10%
Miscellaneous	5,500	458	400	858	-84.40%
Professional fees	20,000	12,678	4,226	16,904	-15.48%
Repairs and maintenance		-	-	-	100.00%
Supplies	15,000	2,532	844	3,376	-77.49%
Tourism and economic development	20,000	12,734	7,266	20,000	0.00%
Training and travel	5,000	5,363	1,788	7,151	43.02%
Telephone		1,088	363	1,451	
Uniforms	300	-	300	300	0.00%
Utilities	5,000	5,990	1,997	7,987	100.00%
Total economic development	451,302	405,759	58,519	464,278	2.88%

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Public safety:					
Police department -					
Salaries - chief	101,853	73,230	28,623	101,853	0.00%
Salaries - other	2,688,002	1,891,471	630,490	2,521,961	-6.18%
Supplemental pay	288,000	197,520	70,200	267,720	-7.04%
Off-duty security--city events	10,000	11,100	-	11,100	
School crossing guard	16,000	12,297	3,703	16,000	0.00%
Payroll taxes	205,544	160,192	53,397	213,589	3.91%
Retirement	690,400	488,359	170,000	658,359	-4.64%
Group insurance	567,965	446,058	136,000	582,058	2.48%
Auto maintenance	75,000	94,715	12,000	106,715	42.29%
Fuel	150,000	89,969	50,000	139,969	-6.69%
Auto allowance	18,000	13,500	4,500	18,000	0.00%
Insurance	400,000	409,377	-	409,377	2.34%
Insurance claims	-	59,317	-	59,317	0.00%
Miscellaneous	20,000	15,525	4,475	20,000	0.00%
Office expense	30,000	12,354	15,000	27,354	-8.82%
Legal	2,500	8,932	-	8,932	257.28%
Professional fees	25,000	18,686	10,000	28,686	14.74%
Repairs and maintenance	1,250	872	291	1,163	-6.96%
Facility repairs and maintenance	23,750	29,769	9,923	39,692	67.12%
Training	35,000	33,482	1,518	35,000	0.00%
Uniforms	45,000	24,482	20,518	45,000	0.00%
Supplies	35,000	16,681	12,000	28,681	-18.05%
Dues and subscriptions	250,000	225,718	24,282	250,000	0.00%
Utilities	35,000	28,010	8,826	36,836	5.25%
Telephone	15,000	10,723	4,277	15,000	0.00%
Tower fees	40,000	24,776	11,000	35,776	-10.56%
Hurricane expenses	-	-	-	-	0.00%
Total police department	5,768,264	4,397,115	1,281,023	5,678,138	-1.56%
Fire department -					
Salaries	1,576,477	1,137,264	440,000	1,577,264	0.05%
On-behalf payments	7,200	5,400	1,800	7,200	100.00%
Payroll taxes	122,861	87,486	32,000	119,486	-2.75%
Retirement	4,301	3,533	1,288	4,821	12.09%
Group insurance	8,800	7,518	1,543	9,061	2.97%
Auto maintenance	115,000	52,762	62,238	115,000	0.00%
Fuel	45,000	23,536	15,000	38,536	-14.36%
Insurance	200,000	106,757	5,647	112,404	-43.80%
Office	20,000	19,409	3,000	22,409	12.05%
Accounting	15,300	14,695	1,305	16,000	4.58%
Professional fees	70,000	60,515	33,800	94,315	34.74%
Miscellaneous	7,500	8,250	1,000	9,250	23.33%
Repairs and maintenance	31,500	20,881	11,119	32,000	1.59%
Facility repairs and maintenance	143,500	101,623	33,874	135,497	-5.58%
Fire dept. equipment--less than Cap policy	-	12,403	58,325	70,728	#DIV/0!
Supplies	20,000	13,384	10,000	23,384	16.92%
Telephone	30,000	19,925	6,900	26,825	-10.58%
Training	50,000	38,036	11,964	50,000	0.00%
Uniforms	129,500	53,077	76,423	129,500	0.00%
Utilities	80,000	57,220	19,200	76,420	-4.48%
Dues and subscriptions	24,000	28,112	5,000	33,112	37.97%
Tower/beeper	7,000	6,300	-	6,300	-10.00%
Fire prevention	16,000	9,253	3,000	12,253	-23.42%
Due to Administration-bookkeeping	12,000	8,000	-	8,000	0.00%
Honor Guard	8,000	1,100	3,000	4,100	
Fire department allocation	100,000	30,000	15,000	45,000	-55.00%
Total fire department	2,843,939	1,926,439	852,426	2,778,865	-2.29%
Total public safety	8,612,203	6,323,554	2,133,449	8,457,003	-1.80%

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	
Streets and drainage:					
Salaries	2,088,437	1,774,584	614,447	2,389,031	14.39%
Payroll taxes	158,915	130,887	45,211	176,098	10.81%
Retirement	182,712	148,345	52,094	200,439	9.70%
Group insurance	411,161	369,004	77,624	446,628	8.63%
Insurance	328,413	298,237	-	298,237	-9.19%
Insurance claims	-	4,194	-	4,194	0.00%
Auto maintenance	44,000	35,305	11,768	47,073	6.98%
Fuel	88,000	63,258	21,086	84,344	-4.15%
Equipment rental	10,000	85,428	28,476	113,904	1039.04%
Equipment repairs and maintenance	150,000	112,113	37,371	149,484	-0.34%
Street and drainage maintenance	500,000	401,151	133,717	534,868	6.97%
Facility repairs and mainenance		14,198	4,733	18,931	
Drainage engineering	50,000	95,380	31,793	127,173	154.35%
Professional	30,000	18,547	6,182	24,729	-17.57%
Engineering	162,000	86,458	28,819	115,277	-28.84%
Office expense	5,000	5,539	461	6,000	20.00%
Utilities	165,000	120,503	40,168	160,671	-2.62%
Telephone	18,275	13,290	4,430	17,720	-3.04%
Uniforms	38,000	36,701	12,234	48,935	28.78%
Supplies	147,500	98,767	32,922	131,689	-10.72%
Dues and subscriptions	6,300	6,816	184	7,000	11.11%
Training and travel	2,500	3,267	1,089	4,356	74.24%
On call patching	120,000	101,516	18,484	120,000	0.00%
Hurricane expense	-		-	-	0.00%
Inmate litter crew	91,332	62,768	27,897	90,665	-0.73%
Miscellaneous	10,000	6,969	2,323	9,292	-7.08%
Total streets and drainage	4,807,545	4,093,225	1,233,513	5,326,738	10.80%
Facility repairs and maintenance:					
Repairs and maintenance		306,060	102,020	408,080	
Administration		(103,294)	(34,431)	(137,725)	
Fire		(101,623)	(33,874)	(135,497)	
Police		(29,769)	(9,923)	(39,692)	
Public Works		(29,888)	(9,963)	(39,851)	
Recreation		(41,486)	(13,829)	(55,315)	
Total facility repairs and maintenance		-	-	-	

CITY OF BROUSSARD, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET (CONTINUED)

YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	
Capital outlay:					
General government -					
Various improvements			-	-	100.00%
Council Chambers	75,000			-	-100.00%
Street decorations	50,000	38,527	11,473	50,000	0.00%
Valsin Broussard house				-	
Equipment	25,000	9,495	15,505	25,000	
Veteran's monument				-	#DIV/0!
Public safety -					
Police:					
Building -5801 Hwy 90		2,944	-	2,944	#DIV/0!
Equipment	25,000	-	-	-	-100.00%
Vehicles	187,500	170,900	37,925	208,825	
Upgrading technology	99,600	117,159		117,159	17.63%
Fire:					
Station 1 remodel				-	#DIV/0!
Station 2 plans	93,000	11,504	-	11,504	
Station 3 living quarters	445,000	434,202	10,798	445,000	
112 Bercegeay (decon building)	-	-	-	-	
Equipment	88,000	49,753	38,247	88,000	
Ladder Truck	1,316,292	-	1,316,292	1,316,292	
Training Building		-	-	-	100.00%
Streets and drainage -					
Coulee Duhon	52,000		-	-	-100.00%
Drainage improvements	560,000			-	100.00%
Coulee Fortune drainage (equipment rental)	100,000		-	-	-100.00%
GIS drainage mapping			-	-	100.00%
Equipment	196,360	163,725	32,635	196,360	0.00%
Total capital outlay	3,312,752	998,209	1,462,875	2,461,084	-25.71%
Debt service:					
Debt issuance costs	-	-	-	-	0.00%
Vehicle lease principal	353,478	323,246	109,367	432,613	22.39%
Vehicle lease interest	54,146	53,180	13,937	67,117	23.96%
Principal	40,830	41,196	233,389	274,585	572.51%
Interest	10,503	10,137	72,499	82,636	686.78%
Total debt service	458,957	427,759	429,192	856,951	86.72%
Total expenditures	$ 20,931,458	$ 14,738,964	$ 6,172,131	$ 20,911,095	-0.10%

CITY OF BROUSSARD, LOUISIANA
SPECIAL REVENUE FUND
1992 SALES TAX FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Revenues:					
Taxes					
Sales tax - 1%	$ 9,000,000	$ 6,534,216	$ 2,240,776	$ 8,774,992	-2.50%
Miscellaneous - interest	270,000	107,547	35,738	143,285	-46.93%
Total revenues	9,270,000	6,641,763	2,276,514	8,918,277	-3.79%
Expenditures:					
General government					
Collection fees	45,000	44,684	14,895	59,579	32.40%
Professional fees	22,000	26,725	2,000	28,725	30.57%
Total expenditures	67,000	71,409	16,895	88,304	31.80%
Excess of revenues sources over expenditures	9,203,000	6,570,354	2,259,619	8,829,973	-4.05%
Other financing uses:					
Transfers out					
General Fund	(3,500,000)	(4,560,000)	(440,000)	(5,000,000)	42.86%
Utility Fund	-	-	-	-	#DIV/0!
Streets Capital Projects Fund	(6,700,000)	(200,000)	(1,800,000)	(2,000,000)	-70.15%
Debt service funds	(2,021,138)	(1,492,162)	(501,975)	(1,994,137)	-1.34%
Total other financing uses	(12,221,138)	(6,252,162)	(2,741,975)	(8,994,137)	-26.41%
Net change in fund balance	$ (3,018,138)	$ 318,192	$ (482,356)	$ (164,164)	-94.56%

CITY OF BROUSSARD, LOUISIANA
SPECIAL REVENUE FUND
TIF SALES TAX FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
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	-	-	#REF!	#REF!	#REF!
Net change in fund balance	$ -	$ -	#REF!	#REF!	#REF!

CITY OF BROUSSARD, LOUISIANA
SPECIAL REVENUE FUND
2011 RECREATIONAL SALES TAX FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Revenues:					
Taxes					
Sales tax - 1/2%	$ 4,500,000	$ 3,266,884	$ 1,120,359	$ 4,387,243	-2.51%
Miscellaneous - interest	131,448	105,109	35,036	140,145	6.62%
Total revenues	4,631,448	3,371,993	1,155,395	4,527,388	-2.25%
Expenditures:					
General government					
Collection fees	22,373	22,367	7,456	29,823	33.30%
Professional fees	20,000	12,585	1,200	13,785	-31.08%
Total general government	42,373	34,952	8,656	43,608	2.91%
Culture and recreation					
Ida Crouchet Park -					
Repairs and maintenance	6,500	9,033	3,000	12,033	85.12%
Supplies	600	250	90	340	-43.33%
Utilities	4,500	1,589	530	2,119	-52.91%
Total Ida Crouchet Park	11,600	10,872	3,620	14,492	24.93%
Veterans Park -					
Engineering	-	-	-	-	0.00%
Total culture and recreation	11,600	10,872	3,620	14,492	24.93%
Capital outlay					
Park improvements	40,000	-	40,000	40,000	100.00%
Equipment	55,575	10,572	45,003	55,575	0.00%
Tennis/pickleball facility	8,950,000	210,652	475,033	685,685	0.00%
Total capital outlay	9,045,575	221,224	560,036	781,260	100.00%
Total expenditures	9,099,548	267,048	572,312	839,360	-90.78%
Excess of revenues sources over expenditures	(4,468,100)	3,104,945	583,083	3,688,028	-182.54%
Other financing uses:					
Transfer to Capital Projects Fund		(7,823)	(63,827)	(71,650)	100.00%
Transfers to Parks and Recreation Fund:				-	
Operating Transfer	(2,200,000)	(1,250,000)	(400,000)	(1,650,000)	-25.00%
Transfers to Recreation Sales Tax Bonds	(1,600,000)	(1,632,485)	(541,520)	(2,174,005)	35.88%
Total other financing uses	(3,800,000)	(2,890,308)	(1,005,347)	(3,895,655)	2.52%
Net change in fund balance	$ (8,268,100)	$ 214,637	$ (422,264)	$ (207,627)	-97.49%

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND - 2015 SALES TAX BONDS
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 2026 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Revenues:					
Miscellaneous - interest	$ 10,500	$ 6,915	$ 2,226	$ 9,141	-12.94%
Expenditures:					
Debt service -					
Principal retirement	465,000	-	465,000	465,000	0.00%
Interest and fiscal charges	244,073	122,036	122,036	244,072	0.00%
Total debt service	709,073	122,036	587,036	709,072	0.00%
Deficiency of revenues over expenditures	(698,573)	(115,121)	(584,810)	(699,931)	0.19%
Other financing sources (uses):					
Transfers in	706,864	491,804	175,060	666,864	-5.66%
Transfers out	-	-	-	-	0.00%
Total other financing sources (uses)	706,864	491,804	175,060	666,864	-5.66%
Net change in fund balance	$ 8,291	$ 376,683	$ (409,750)	$ (33,067)	-498.83%

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND - 2016 SALES TAX BOND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 2025 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Revenues:					
Miscellaneous - interest	$ 3,800	$ 2,971	$ 813	$ 3,784	-0.42%
Expenditures:					
Debt service -					
Principal retirement	355,000	355,000	-	355,000	0.00%
Interest and fiscal charges	213,800	216,800	-	216,800	1.40%
Total debt service	568,800	571,800	-	571,800	0.53%
Deficiency of revenues over expenditures	(565,000)	(568,829)	813	(568,016)	0.53%
Other financing sources (uses):					
Transfers in	568,933	426,600	142,333	568,933	0.00%
Transfers out	-	-	-	-	0.00%
Total other financing sources (uses)	568,933	426,600	142,333	568,933	0.00%
Net change in fund balance	$ 3,933	$ (142,229)	$ 143,146	$ 917	-76.68%

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND - 2011 DEQ BOND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 2025 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Revenues:					
Miscellaneous - interest	$ 725	$ 787	$ 13	$ 800	10.34%
Expenditures:					
Debt service -					
Principal retirement	205,000	-	207,000	207,000	0.98%
Interest and fiscal charges	13,130	6,041	6,041	12,082	-7.98%
Total debt service	218,130	6,041	213,041	219,082	0.44%
Deficiency of revenues over expenditures	(217,405)	(5,254)	(213,028)	(218,282)	0.40%
Other financing sources (uses):					
Proceeds from issuance of debt	-	-	-	-	0.00%
Transfers in	130,341	97,946	32,395	130,341	0.00%
Transfers out	-	-	-	-	0.00%
Total other financing sources (uses)	130,341	97,946	32,395	130,341	0.00%
Net change in fund balance	$ (87,064)	$ 92,692	$ (180,633)	$ (87,941)	1.01%

CITY OF BROUSSARD, LOUISIANA
DEBT SERVICE FUND - 2024 PUBLIC IMPROVEMENTS BOND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 2025: 9 Months Actual	Year Ended June 30, 2025: 3 Months Estimated	2026 Estimated	% Change
Revenues:					
Miscellaneous - interest		$ 146	$ 78	$ 224	#DIV/0!
Expenditures:					
Debt service -					
Principal retirement	240,000	240,000		240,000	0.00%
Interest and fiscal charges	366,750	367,750	3,000	370,750	1.09%
Total debt service	606,750	607,750	3,000	610,750	0.66%
Deficiency of revenues over expenditures	(606,750)	(607,604)	(2,922)	(610,526)	0.62%
Other financing sources (uses):					
Proceeds from issuance of debt	-	-	-	-	0.00%
Transfers in	615,000	475,812	152,187	627,999	2.11%
Transfers out	-	-	-	-	0.00%
Total other financing sources (uses)	615,000	475,812	152,187	627,999	2.11%
Net change in fund balance	$ 8,250	$ (131,792)	$ 149,265	$ 17,473	111.79%

CITY OF BROUSSARD, LOUISIANA
CAPITAL PROJECTS FUND
LCDBG/STREETS CAPITAL PROJECTS FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 2026 — 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Revenues:					
Intergovernmental -					
Federal sources					
CDBG	$ -	$ -	$ -	$ -	0.00%
State sources					
La DOTD - Main St. Phase III	81,000	-	81,000	81,000	0.00%
La DOTD - St Nazaire MPO		71,230	69,795	141,025	
Facility Planning & Control - Hwy 89	692,030	313,194	20,740	333,934	-51.75%
Act 120 - La Neuville Rd	-		-	-	#DIV/0!
Facility Planning & Control - S. Bernard	376,735	421,210	-	421,210	11.81%
Facility Planning & Control-Ground Storage	2,190,000	-	17,000	17,000	-99.22%
Facility Planning & Control-Marteau Well			25,000	25,000	
Facility Planning & Control-Albertson Well		23,866	100,980	124,846	
Local sources					
LCG - La Neuville Rd	-	-	-	-	#DIV/0!
LCG - Hwy 89	138,406			-	-100.00%
Garber Road Bridge		-	-	-	#DIV/0!
LPSS - Fairfield/Marteau sidewalks			13,000	13,000	
Miscellaneous -		-	-	-	
Developer contributions	-	-	-	-	0.00%
Interest	3,000	153,780	33,000	186,780	0.00%
Total revenues	3,481,171	983,280	360,515	1,343,795	-61.40%
Expenditures:					
Current -					
General government:					
Bank fees	-	-	-	-	0.00%
Professional fees	-	23,690	-	23,690	#DIV/0!
Total general government	-	23,690	-	23,690	#DIV/0!
Capital outlay -					
Streets and drainage:					
Bernard Road (Hwy. 90 to Hwy. 182)	379,907			-	-100.00%
Main Street Phase I (S. Bernard to Clara)		-	-	-	#DIV/0!
Main Street Phase II (Clara to St. De Porres)	4,495,559	2,819,595	941,675	3,761,270	-16.33%
Main Street Phase III (A) (St. De Porres to Alb. Pkw	81,583	46,494	2,688	49,182	-39.72%
Main Street Phase III (B) (St. De Porres to Alb. Pkw	321,477			-	100.00%
Fairfield/Larriviere intersection improvements		39,371		39,371	#DIV/0!
Albertson Pkwy/S. Bernard signal		1,375		1,375	#DIV/0!
St. Nazaire Road (MPO)		72,738	93,060	165,798	#DIV/0!
S. Bernard J-turns #2 and #3	-	-	-	-	#DIV/0!
W. Fairfield Drive extension		6,783		6,783	#DIV/0!
Hwy 89 improvements	922,707	269,110	70,095	339,205	-63.24%
2025 streets overlay			-	-	-100.00%
2026 streets overlay	1,100,000	73,349	313,151	386,500	-64.86%
W. Main/S. Bernard turn lane	140,000	11,517	138,483	150,000	
St. De Porres Bridge	475,000	3,483	36,517	40,000	-91.58%
Lafayette St intersection	100,000	6,015	93,985	100,000	0.00%
Multi-use path - S. Bernard/W. Fairfield		7,823		7,823	
Fairfield/Marteau sidewalks	300,000		26,000	26,000	
Fairfield sidewalks	1,182,000	12,173	37,827	50,000	
N. St. Jean St bridge	300,000		300,000	300,000	
Road Striping	167,000		-	-	100.00%
Main Street Parking lot		180,093		180,093	100.00%
Fezzos Road extension		-	-	-	200.00%
Garber Road outfall channel maintenance			-	-	#DIV/0!
Madison St property	580,000	306,071	273,929	580,000	0.00%
Historic Broussard drainage	360,000	-	360,000	360,000	
Total streets and drainage capital outlay	10,905,233	3,855,990	2,687,410	6,543,400	-40.00%

CITY OF BROUSSARD, LOUISIANA
CAPITAL PROJECTS FUND
LCDBG/STREETS CAPITAL PROJECTS FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2026

		Year Ended June 30, 2026			
	Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Utility projects - (shown as transfer to Utility Fund)					
Marteau Road water well	390,000	321	24,679	25,000	-93.59%
Garber Road water well improvements			287,600	287,600	
Water system generator			29,520	29,520	
Albertson water well/ ground storage	1,200,000	56,993	67,853	124,846	-89.60%
Hwy 90 water well tower rehab		224,659		224,659	#DIV/0!
Main Street water well tower rehab		224,659		224,659	#DIV/0!
Eola lift station	924,000	73,134	749,366	822,500	-10.98%
Main Street lift station rehab	192,500	-	-	-	-100.00%
St. Nazaire Rd lift station		41,244		41,244	
Waterline ext along N Girouard	496,000			-	-100.00%
Broussard Middle lift station rehab	282,000	48,848	233,152	282,000	0.00%
Old sewer pond lift station	120,000	-	-	-	-100.00%
Ground water storage tank (eng)	125,000	2,691	14,309	17,000	-86.40%
Plug & abandon well @ water plant	80,000	53,495		53,495	-33.13%
BioAir for St Nazaire lift station	150,000	-	150,000	150,000	0.00%
60kw natural gas generator	32,984	-		-	-100.00%
96kw natural gas generator	37,909	40,360		40,360	6.47%
200kw natural gas generator	78,961	-		-	-100.00%
12" waterline along Amb Caff	675,000	8,537	45,463	54,000	-92.00%
Total utility capital outlay	4,784,354	774,941	1,601,942	2,376,883	-50.32%
Total capital outlay	15,689,587	4,630,931	4,289,352	8,920,283	-43.15%
Total expenditures	15,689,587	4,654,621	4,289,352	8,943,973	-42.99%
Excess (deficiency) of revenues over expenditures	(12,208,416)	(3,671,341)	(3,928,837)	(7,600,178)	-37.75%
Other financing sources (uses):					
Proceeds from debt	-			-	0.00%
Premium on Bond issuance				-	0.00%
Transfer from Utility	-	-	-	-	0.00%
1992 Sales Tax Fund	6,700,000	200,000	1,800,000	2,000,000	-70.15%
Recreation Sales Tax Fund		7,823	63,827	71,650	100.00%
Total other financing sources (uses)	6,700,000	207,823	1,863,827	2,071,650	-69.08%
Net change in fund balance	$ (5,508,416)	$ (3,463,518)	$ (2,065,010)	$ (5,528,528)	0.37%

CITY OF BROUSSARD, LOUISIANA

UTILITY FUND

ESTIMATING SCHEDULES FOR AMENDED BUDGET

YEAR ENDED JUNE 30, 2026

	Water			Sewerage			Garbage			Totals				
	9 Months Actual	3 Months Estimated	2026 Estimated	9 Months Actual	3 Months Estimated	2026 Estimated	9 Months Actual	3 Months Estimated	2026 Estimated	Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Operating Revenues:														
Customer service charges	$ 2,660,928	$ 866,184	$ 3,527,112	$ 2,151,642	$ 801,881	$ 2,953,523	$ 1,446,974	$ 486,459	$ 1,933,433	$ 7,910,025	$ 6,259,544	$ 2,154,524	$ 8,414,068	6.37%
Connections, penalties, impact fees, and other	505,822	48,825	554,647	$ 27,300	4,500	31,800	-	-	-	388,459.00	533,122	53,325	586,447	#REF!
Total operating revenues	3,166,750	915,009	4,081,759	2,178,942	806,381	2,985,323	1,446,974	486,459	1,933,433	8,298,484	6,792,666	2,207,849	9,000,515	8.46%
Operating Expenses:														
Salaries	371,978	127,768	499,746	282,933	100,259	383,192	-	-	-	831,531	654,911	228,027	882,938	6.18%
Payroll taxes	28,005	9,212	37,217	21,158	7,145	28,303	-	-	-	64,472	49,163	16,357	65,520	1.63%
Retirement	39,107	12,769	51,876	23,116	7,727	30,843	-	-	-	73,333	62,223	20,496	82,719	12.80%
Group insurance	73,363	14,959	88,322	66,253	13,387	79,640	-	-	-	164,088	139,616	28,346	167,962	2.36%
Bad debt	-	-	-	-	-	-	-	-	-		-	-	-	-100.00%
Dues and subscriptions	7,917	2,639	10,556	6,237	2,079	8,316	-	-	-	8,215	14,154	4,718	18,872	229.73%
Professional fees	33,185	11,062	44,247	30,623	3,403	34,026	-	-	-	110,000	63,808	14,465	78,273	-28.84%
Engineering fees	98,663	32,888	131,551	45,830	15,277	61,107	-	-	-	210,000	144,493	48,165	192,658	-8.26%
Repairs and maintenance	243,853	81,284	325,137	696,953	232,318	929,271	-	-	-	1,315,000	940,806	313,602	1,254,408	-4.61%
Facility repairs and maintenance	8,583	2,861	11,444	7,107	2,369	9,476					15,690	5,230	20,920	#DIV/0!
Vehicle maintenance	12,497	4,166	16,663	4,412	1,471	5,883	-	-	-	25,000	16,909	5,637	22,546	-9.82%
Fuel	11,223	5,306	16,529	5,633	2,802	8,435			-	27,000	16,856	8,108	24,964	-7.54%
Utilities	72,232	24,077	96,309	140,423	46,808	187,231	-	-	-	260,000	212,655	70,885	283,540	9.05%
Telephone	5,954	1,985	7,939	4,267	1,422	5,689			-	9,500	10,221	3,407	13,628	43.45%
Materials and supplies	430,398	143,466	573,864	346,554	115,518	462,072	-	-	-	870,000	776,952	258,984	1,035,936	19.07%
Uniforms	5,262	1,754	7,016	2,485	828	3,313	-	-	-	9,500	7,747	2,582	10,329	8.73%
Depreciation	338,477	112,826	451,303	683,604	227,868	911,472	-	-	-	1,362,775	1,022,081	340,694	1,362,775	0.00%
Depreciation - ROU assets	-	-	-	-	-	-				-	-	-	-	-100.00%
Insurance	151,479	-	151,479	143,872	-	143,872	-	-	-	321,348	295,351	-	295,351	-8.09%
Office	68,975	15,000	83,975	51,519	13,000	64,519	17,730	5,910	23,640	98,000	138,224	33,910	172,134	75.65%
Training and travel	4,322	1,000	5,322	349	100	449	-	-	-	8,000	4,671	1,100	5,771	-27.86%
Water purchase	590,916	295,458	886,374	-	-	-	-	-	-	800,000	590,916	295,458	886,374	10.80%
Garbage collections expense	-	-	-	-	-	-	1,254,199	422,086	1,676,285	1,466,063	1,254,199	422,086	1,676,285	14.34%
Branch removal	-	-	-	-	-	-	67,977	22,659	90,636	125,000	67,977	22,659	90,636	-27.49%
Public dumpsters	-	-	-	-	-	-	55,500	21,000	76,500	75,000	55,500	21,000	76,500	2.00%
Hurricane expense	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Miscellaneous	13,296	4,432	17,728	23,752	7,917	31,669	-	-	-	85,000	37,048	12,349	49,397	-41.89%
Total operating exp.	2,609,685	904,912	3,514,597	2,587,080	801,698	3,388,778	1,395,406	471,655	1,867,061	8,318,825	6,592,171	2,178,265	8,770,436	5.43%
Operating income (loss)	$ 557,065	$ 10,097	$ 567,162	$ (408,138)	$ 4,683	$ (403,455)	$ 51,568	$ 14,804	$ 66,372	$ (20,341)	$ 200,495	$ 29,584	$ 230,079	-1231.11%

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 2026 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Operating revenues:					
Sponsorships	$ 120,000	$ 121,318	$ 20,000	$ 141,318	17.77%
Team sponsorships	-	-	-	-	#DIV/0!
Baseball league	7,500	10,980	-	10,980	46.40%
T-ball league	16,000	15,235	-	15,235	-4.78%
Softball league - youth	12,000	14,968	-	14,968	24.73%
Softball league - adult	23,000	-	32,000	32,000	39.13%
Soccer league	33,000	26,466	-	26,466	-19.80%
Football - youth	30,000	33,805	-	33,805	12.68%
Football - adult	-	-	-	-	#DIV/0!
Gate fees	8,000	8,268	-	8,268	3.35%
Tennis court rental	3,500	3,563	600	4,163	18.94%
Tennis program fees	26,000	25,160	4,500	29,660	14.08%
Concession fees	115,000	50,686	35,383	86,069	-25.16%
Rental fees	220,000	142,528	70,000	212,528	-3.40%
Commissions income	-	-	-	-	0.00%
Miscellaneous	3,000	3,945	1,315	5,260	75.33%
Security fees	84,000	21,711	11,677	33,388	-60.25%
Total operating revenues	701,000	478,633	175,475	654,108	-6.69%
Operating expenses:					
Salaries	757,834	520,544	191,313	711,857	6.46%
Part-time staff	117,627	87,183	35,022	122,205	-3.75%
Payroll taxes	68,724	47,121	17,078	64,199	7.05%
Group insurance	156,259	125,115	39,664	164,779	-5.17%
Retirement	59,973	44,741	16,952	61,693	-2.79%
Insurance	170,033	164,867	-	164,867	3.13%
Insurance claims	-	-	-	-	0.00%
Accounting	20,000	25,150	-	25,150	-20.48%
Auto expense	4,600	1,619	540	2,159	113.06%
Gas expense	23,000	15,110	5,037	20,147	14.16%
Equipment rental	48,000	37,500	7,500	45,000	6.67%
Office expense	17,000	7,105	2,368	9,473	79.46%
Bank and credit card fees	18,000	21,053	7,018	28,071	-35.88%
Operational supplies	60,000	28,264	9,421	37,685	59.21%
Depreciation	1,051,366	729,896	243,299	973,195	8.03%
Depreciation - ROU assets	-	-	-	-	#DIV/0!

(continued)

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2026

	Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
		Year Ended June 30, 2026			
Professional fees	85,000	102,291	21,370	123,661	-31.26%
Repairs and maintenance	174,000	77,382	30,789	108,171	60.86%
Facility repairs and maintenance		41,486	13,829	55,315	-100.00%
Supplies	54,000	45,764	16,681	62,445	-13.52%
Telephone	9,300	6,724	2,241	8,965	3.74%
Utilities	130,000	102,742	38,520	141,262	-7.97%
Internet	44,500	32,137	10,712	42,849	3.85%
Miscellaneous	4,000	2,186	-	2,186	82.98%
Uniforms	13,000	12,637	4,212	16,849	-22.84%
Dues and subscriptions	10,000	21,551	-	21,551	-53.60%
Advertising	2,500	614	205	819	205.25%
Tools and equipment	-	-	-	-	100.00%
Award expenses	5,000	4,477	523	5,000	0.00%
League officials	31,000	21,386	7,129	28,515	8.71%
Tournament fees	3,500	-	3,500	3,500	0.00%
Sponsorship fees	23,000	46,229	15,410	61,639	-62.69%
Tennis contract labor	35,987	45,285	15,903	61,188	-41.19%
Training and travel	2,000	2,573	1,000	3,573	-44.02%
Garbage expense	38,200	39,130	15,018	54,148	-29.45%
Janitorial expense	25,000	17,037	5,307	22,344	11.89%
Hurricane expense	-	-	-	-	0.00%
Security expense	95,000	36,900	12,300	49,200	93.09%
Total operating expenses	3,357,403	2,513,799	789,861	3,303,660	1.63%
Operating loss	(2,656,403)	(2,035,166)	(614,386)	(2,649,552)	0.26%

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND - ST. JULIEN PARK
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

	Original Budget	Year Ended June 30, 2026 9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Operating revenues:					
Sponsorships	$ 120,000	$ 121,318	$ 20,000	$ 141,318	17.77%
Team sponsorships		-		-	#DIV/0!
Baseball league - youth	7,500	10,980	-	10,980	46.40%
T-ball league	16,000	15,235		15,235	-4.78%
Softball league - youth	12,000	14,968	-	14,968	24.73%
Softball league - adult	23,000		32,000	32,000	39.13%
Soccer league	33,000	26,466		26,466	-19.80%
Football - youth	30,000	33,805	-	33,805	12.68%
Football - adult	-	-	-	-	#DIV/0!
Gate fees	8,000	8,268	-	8,268	3.35%
Tennis court rental	3,500	3,563	600	4,163	18.94%
Tennis program fees	26,000	25,160	4,500	29,660	14.08%
Concession fees	115,000	50,686	35,383	86,069	-25.16%
Rental fees	220,000	141,428	70,000	211,428	-3.90%
Miscellaneous	3,000	3,945	1,315	5,260	75.33%
Security fees	84,000	21,711	11,677	33,388	-60.25%
Total operating revenues	701,000	477,533	175,475	653,008	-6.85%
Operating expenses:					
Salaries	757,834	520,544	191,313	711,857	6.46%
Part-time staff	117,627	87,183	35,022	122,205	-3.75%
Payroll taxes	68,724	47,121	17,078	64,199	7.05%
Group insurance	156,259	125,115	39,664	164,779	-5.17%
Retirement	59,973	44,741	16,952	61,693	-2.79%
Insurance	170,033	164,867	-	164,867	3.13%
Insurance claims	-	-	-	-	0.00%
Accounting	20,000	25,150	-	25,150	-20.48%
Auto expense	4,600	1,619	540	2,159	113.06%
Gas expense	23,000	15,110	5,037	20,147	14.16%
Equipment rental	48,000	37,500	7,500	45,000	6.67%
Office expense	17,000	7,105	2,368	9,473	79.46%
Bank and credit card fees	18,000	21,053	7,018	28,071	-35.88%
Operational supplies	60,000	28,264	9,421	37,685	59.21%
Depreciation	1,051,366	727,664	242,555	970,219	8.36%
Depreciation - ROU assets	-	-	-	-	#DIV/0!
Professional fees	85,000	102,291	21,370	123,661	-31.26%

(continued)

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND - ST. JULIEN PARK
ESTIMATING SCHEDULES FOR AMENDED BUDGET (CONTINUED)
YEAR ENDED JUNE 30, 2026

		Year Ended June 30, 2026			
	Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Repairs and maintenance	166,000	75,015	30,000	105,015	58.07%
Facility repairs and maintenance		41,486	13,829	55,315	-100.00%
Supplies	52,000	45,334	15,111	60,445	-13.97%
Telephone	9,300	6,724	2,241	8,965	3.74%
Utilities	120,000	91,806	33,023	124,829	-3.87%
Internet	44,500	32,137	10,712	42,849	3.85%
Miscellaneous	4,000	2,186	-	2,186	82.98%
Uniforms	13,000	12,637	4,212	16,849	-22.84%
Dues and subscriptions	10,000	21,551	-	21,551	-53.60%
Advertising	2,500	614	205	819	205.25%
Tools and equipment	-	-	-	-	100.00%
Award expenses	5,000	4,477	523	5,000	0.00%
League officials	31,000	21,386	7,129	28,515	8.71%
Tournament fees	3,500	-	3,500	3,500	0.00%
Sponsorship fees	23,000	46,229	15,410	61,639	-62.69%
Tennis contract labor	35,987	45,285	15,903	61,188	-41.19%
Training and travel	2,000	2,573	1,000	3,573	-44.02%
Garbage expense	37,000	36,158	14,010	50,168	-26.25%
Janitorial expense	25,000	17,037	5,307	22,344	11.89%
Hurricane expense	-	-	-	-	0.00%
Security expense	95,000	36,900	12,300	49,200	93.09%
Total operating expenses	3,336,203	2,494,862	780,253	3,275,115	1.87%
Operating loss	(2,635,203)	(2,017,329)	(604,778)	(2,622,107)	0.50%

CITY OF BROUSSARD, LOUISIANA
PARKS AND RECREATION FUND - ARCENEAUX PARK
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2026

		Year Ended June 30, 2026			
	Original Budget	9 Months Actual	3 Months Estimated	2026 Estimated	% Change
Operating revenues:					
Rental fees		$ 1,100	$ -	$ 1,100	100.00%
Miscellaneous	-	-	-	-	0.00%
Security fees	-	-	-	-	0.00%
Total operating revenues	-	1,100	-	1,100	100.00%
Operating expenses:					
Repairs and maintenance	8,000	2,367	789	3,156	153.49%
Supplies	2,000	430	1,570	2,000	0.00%
Telephone	-	-	-	-	100.00%
Utilities	10,000	10,936	5,497	16,433	-39.15%
Internet	-	-	-	-	100.00%
Miscellaneous	-	-	-	-	100.00%
Tools and equipment	-	-	-	-	0.00%
Depreciation expense	1,653	2,232	744	2,976	-44.46%
Garbage expense	1,200	2,972	1,008	3,980	-69.85%
Total operating expenses	22,853	18,937	9,608	28,545	-19.94%
Operating loss	(22,853)	(17,837)	(9,608)	(27,445)	-16.73%