

**MINUTES OF THE  
PUBLIC WORKSHOP OF THE MAYOR AND CITY COUNCIL  
OF THE CITY OF BROUSSARD, LA  
on Tuesday, February 10, 2026  
AT 5:15 P.M. AT 416 EAST MAIN STREET, COUNCIL CHAMBERS**

**Present:** Mayor Ray Bourque, Councilwoman Angel Racca (District 1), Councilman David Bonin (District 2), Councilman Jesse Regan (District 3), Councilwoman Heather Girouard (District 4), Councilman David Forbes (District 5), Councilman Kody Allen (District 6), Councilman Jeff Delahoussaye (At Large)

**Staff:** Tina Emert (City Clerk/Director of Administrative Services), Cristen Thibodeaux (Finance Manager), Kelli Miguez (Deputy City Clerk/Administrator of Utility Operations), April Aguilar (Manager to the Mayor's office), Graham Beduze (Director of Economic Development), Mark Rigsby (Communications Coordinator), Millicent Norbert (Tourism and Main Street Director), Mel Bertrand (City Manager/Director of Public Works), Jamison Abshire (Director of Parks and Recreation), Gerald Delaunay (City Attorney), Randy Lasseigne (City Attorney), Walter Comeaux (Engineer), Daniel Hutchinson (Engineer), Chief Vance Olivier (Police Chief), Tony Ashy (Assistant Police Chief), Bryan Champagne (Fire Chief), Ben Theriot (Code Enforcement Officer)

**Absent:**

**1. OPENING**

- 1.1 Pledge of Allegiance
- 1.2 A moment of silence was led by Mayor Bourque

**2. AUDIT REPORT**

- 2.1 Year ending of 2025 Audit  
Mayor announced that with us tonight to present the Audit report for the year ending 2025 is Burton & Brad Kolder with Kolder Slaven & Co. Brad opened his presentation to the council by outlining key points from the audit report for the fiscal year ending in 2025. He focused on the utility and park funds, noting that garbage service revenues had increased. This rise was driven both by a growing number of customers and by the fact that the garbage rate is tied to the Consumer Price Index (CPI). Mayor Bourque added that the council's decision in the previous budget cycle to adjust the CPI rate as soon as the updated index was received played an important role in stabilizing the fund. In earlier years, a three-month delay in applying the CPI adjustment created financial strain and eliminating that lag helped ensure the fund operated more smoothly. Brad continued by reporting that water and sewer revenues had also increased. He explained

that this growth resulted from both the rate adjustments implemented by the city and an overall rise in the number of customers using these services. Brad also noted that this year marked a significant milestone for the City of Broussard. For the first time, the water department achieved an operating profit. He emphasized that the city has been working toward this goal for more than a decade, and reaching this point reflects years of sustained effort and financial adjustments. Mayor Bourque asked the auditor how capital projects appear in the audit report, including whether they show up as depreciation and whether they are listed separately. Brad explained that when the city invests in new systems or infrastructure, those assets are depreciated over time, and that depreciation is reflected in the audit report. He added that any new project will also generate additional operating costs, which would appear in categories such as maintenance, repairs, supplies, or whatever expenses are necessary to keep the project functioning. Brad went on to discuss the park fund in more detail. He explained that when reviewing the operating revenues and expenses for St. Julien Park, there was a slight decrease compared to the previous year. The primary reason for the change was an increase in several personnel-related expenses. Salaries, payroll taxes and retirement, and group insurance, the first four expense categories listed, were the main drivers of the increase, resulting in roughly \$57,000 more in expenses than the prior year. In contrast, Brad noted that Arceneaux Park showed very little change from the previous year. The comparison between the two years remained consistent, with no significant fluctuations in revenues or expenses. Burton began by reviewing the City of Broussard's total revenues and expenses, noting that the figures presented reflected the final amended budget adopted for the fiscal year ending June 30, 2025. The handout compared these budgeted amounts to the actual results, including sales taxes, general expenses, and other revenue categories, along with the variances that show how the city performed relative to expectations. He also pointed out that actual numbers from 2024, 2023, and 2022 were included to help identify trends over time. For the current year, total sales tax revenue was budgeted at \$23.8 million but came in slightly higher at \$23.9 million, exceeding expectations by \$127,000. Licenses and permits were nearly on target, missing the budget by only \$22,000. Intergovernmental revenues, which include state grants, exceeded the budget by \$196,000. Parks and recreation revenues were very close to projections, falling short by just \$1,900. Fines and forfeitures came in \$94,000 below budget, while interest income significantly outperformed expectations by \$191,000. Overall, the city budgeted \$41,761,916 in total revenues, but actual revenues reached \$42,480,996—about \$719,000 more than anticipated, a positive variance of 1.72 percent. Burton then shifted to expenditures, explaining how the city's revenue was spent. Administrative expenses were \$90,000 over budget, though this was influenced by bond issuance costs related to the city's \$7.5 million bond issue. Economic development spending was \$5,000 over budget, the police department came in \$7,000 over, and the fire department was \$89,000 over. The utility fund showed a larger expense over budget by \$765,516 largely due to extensive repairs in the sewer department. Parks and recreation expenses were also over budget by \$161,000. Capital outlay was the most variable category. The city budgeted \$17,212,019 but spent \$14,370,171. Burton explained that this category is difficult to predict because many

projects are ongoing and budgets must be forecast months before year-end, leading to a \$2.8 million difference. In total, the city budgeted \$47,920,605 in expenditures but ultimately spent \$46,508,417 which is about \$1,412,188 less than expected, primarily due to capital outlay timing. The handout showed that overall expenditures were 2.95 percent below budget. Burton continued by reviewing the city's statement of net position, which outlines all municipal assets alongside outstanding debts. He explained that recent major purchases, specifically the new city hall building and the public safety facilities complex, reduced the city's cash position. He then discussed the analysis of fund balance and the reserves available to support city operations. As the city grows, operational expenditures have increased, but Broussard currently maintains 188 days of unrestricted assets, equivalent to about 6.3 months of operating reserves. Since best practice recommends at least two months of reserves, the city remains in a strong financial position. Burton concluded by reviewing the city's net operating surplus, presenting five years of actual results along with the amended 2025 budget and the 2026 budget. He explained the city's operational performance and noted that it was exceptionally strong. For 2025, the city began with a reported surplus of \$3.7 million. However, to determine the true operating surplus, Burton clarified that certain items must be removed from revenues, specifically \$4.9 million in grants and \$8.6 million related to debt refunding, totaling \$13.6 million that should not be counted as operational income. After subtracting those items and adding back the \$14.3 million in capital outlay, the city's true operating surplus for the year amounted to \$4.5 million. Burton emphasized that this reflects excellent financial health and that the City of Broussard is in very good shape. The mayor explained that the city is in a fortunate financial position, allowing it to cash-flow major projects such as the purchase of the new city hall and the public safety facilities. Burton noted that the city had a significant amount of activity underway in its capital outlay program, highlighting the Main Street project as a major example. Mayor Bourque added that the Main Street project is expected to be completed within the year and that most of the associated expenses are behind us. Burton asked the council if they had any comments or questions regarding the audit report he had just presented, and none were offered. He thanked the council for the opportunity to work with the City of Broussard again, noting that it is always a pleasure and that he and his team remain available for any future questions. Mayor Bourque then thanked both Burton and Brad for their work, and no public comments were made.

3. ADJOURNMENT



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MAYOR RAY BOURQUE



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TINA EMERT, CITY CLERK



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KELLI MIGUES, DEPUTY CITY CLERK