

Shenovia Harris
Interim Town Clerk



Ronald Lattier
Town Attorney

Dr. Xanthe Y. Seals, Mayor

December 9, 2024

Honorable Mayor
and Members of the Board of Selectmen

Herein is my budget message for the 2025 budget for the Town of Homer. Attached hereto is a Budget Summary and individual budget worksheets for each fund. The summary provides only the proposed budget for 2025 and the worksheets provide the following:

- Last Adopted Budget Amounts for 2024 (Column B)
- Actual Recorded Transactions through October 31, 2024 (Column C)
- Estimated Remaining Transactions for 2024 (Column D)
- Projected Actual Result For 2024 (Column E)
- Percent Change Last Adopted Budget to Projected Actual (Column F)
- Proposed Budget For 2025 (Column G)
- Percent Change Projected Actual Result to Proposed Budget (Column H)

The 2024 financial data presented in the budget documents is inaccurate, however, the data is all we have to use for comparison purposes in developing budgetary projections for 2025. Numerous issues including improper recording of transactions, unrecorded transactions, transactions paid by one fund but not allocated to appropriate funds, and apparent overspending provide little confidence that the budget to actual expenses presented in the budget documents are reliable. Because of these problems and what appears to be significant overspending indicated in my comments for each fund, I am not proposing a budget amendment for the 2024 fiscal year and the budget for 2025 that has been prepared will have to be monitored closely and amended when necessary to make adjustments to the amounts budgeted. As of now and with the data available, these are my best estimates for 2025.

GENERAL FUND

REVENUE

General Fund Revenue is budgeted at approximately the same amount as recorded and estimated for the remainder of the 2024 fiscal year. \$1,220,966 for 2025 compared to \$1,219,497 for 2024. Also \$145,263 is budgeted for 2025 from loan proceeds of the Fiscal Administrator Revolving Loan Fund in order to pay fiscal administrator fees and expenses.

Taxes include the following:

- Franchise Tax - \$97,638 recorded in 2024 through October 2024. I estimate an additional \$19,000 for the remainder of 2024 and a total in 2025 of \$120,000.

- Insurance Premium Tax - \$69,509 recorded through October 2024. I estimate another \$14,000 for the remainder of 2024 and a total in 2025 of \$85,000.
- LA Beer Tax - \$5,982 recorded through October 2024. I estimate \$1,200 for the remainder of 2024 and \$7,200 for 2025.
- Property Tax - \$104,777 recorded through October 2024. The assessors recap shows \$131,082.50 as assessed taxes for 2024. I am budgeting this amount for 2025.
- General Sales Tax collections through October 2024 are \$263,121. I estimate \$52,600 for the remainder of 2024 and \$315,000 for 2025.
- Rededicated Sales Tax collections through October 2024 are \$294,349. I estimate another \$59,000 for the remainder of 2024 and \$354,000 for 2025.
- Total Tax Revenue is budgeted at \$1,012,100 which is \$102,000 (9%) less than budgeted in 2024.

Total General Fund Revenue for 2025 is budgeted as \$1,365,229 which is \$66,653 more than budgeted in 2024, however, \$145,263 is new revenue from the fiscal administrator loan fund. Total general fund revenue without the added loan proceeds is budgeted at \$1,219,966 (6% lower) compared to \$1,298,576 for 2024.

EXPENSES

Based on the recorded information, expenses in the general fund for 2024 are projected to be \$1,416,291 which is 53% more than budgeted. The budgeted expenses for 2025 are \$1,052,926 and \$312,00 for unpaid payroll taxes and past due obligations from 2024 for a total of \$1,364,296. The budgeted expenses also include an estimated \$100,000 for interest and penalties on unpaid payroll taxes.

I am not budgeting any amounts to be transferred to other funds from the general fund as estimated revenue is only \$303 greater than estimated expenses and uses.

POLICE

REVENUE

Police Fund Revenue is budgeted \$102,000 less than budgeted in 2024. Projected actual revenue for 2024 is \$460,064 and I am budgeting \$479,100, the majority of which (\$412,890 or 86%) comes from sales tax collections.

EXPENSES

Based on the recorded information, expenses in the police fund for 2024 are projected to be \$711,309 which is 22% more than budgeted. The budgeted expenses for 2025 are \$435,056 and \$74,000 for past due obligations from 2024. I am also budgeting \$30,000 in transfers to the police fund from the contingency fund. Salaries for police are budgeted at \$310,000 which is \$48,808 less than budgeted for 2024 and \$149,780 less than projected expenses for 2024.

FIRE

REVENUE

Fire Fund Revenue is budgeted \$3,538 less than budgeted in 2024. Projected actual revenue for 2024 is \$133,081 based on recorded transactions, however, I believe this is at least \$25,000 more than should be recorded. I am budgeting \$109,606 in revenue, the majority of which (\$82,559 or 75%) comes from sales tax collections.

EXPENSES

Based on the recorded information, expenses in the fire fund for 2024 are projected to be \$125,809 which is 39% more than budgeted. The budgeted expenses for 2025 are \$109,609. This is the same amount as budgeted for revenue in 2025.

STREET

REVENUE

Street Fund Revenue is budgeted \$59,985 less than budgeted in 2024. Projected actual revenue for 2024 is \$276,197 based on recorded transactions and I am budgeting \$276,205 for 2025. I am also budgeting transfers from the enterprise fund totaling \$90,000. Much of the street department labor efforts are directed at water, sewer, and garbage related work. Most (\$266,005 or 96%) of the street fund revenue comes from sales tax collections.

EXPENSES

Based on the recorded information, expenses in the street fund for 2024 are projected to be \$451,276 which is nearly 12% less than budgeted. However, an additional \$176,000 was budgeted for 2024 as transfers from the contingency fund and the enterprise fund to the street fund. Only \$7,000 of these budgeted transfers is recorded in the street fund as actual transfers. I am budgeting \$316,205 in expenses for 2025 which is \$194,656 (38%) less than budgeted in 2024.

RECREATION

REVENUE

Recreation Fund Revenue is budgeted \$9,737 less than budgeted in 2024. Projected actual revenue for 2024 is \$134,849 based on recorded transactions and I am budgeting \$134,761 for 2025. Most (\$132,441 or 98%) of the recreation fund revenue comes from sales tax collections.

EXPENSES

Based on the recorded information, expenses in the recreation fund for 2024 are projected to be \$234,006 which is 46% more than budgeted. I am budgeting \$84,761 in expenses for 2025 which is \$73,347 (46%) less than budgeted in 2024. I am also budgeting \$50,000 to pay past due obligations from 2024.

HOTEL/TOURISM

REVENUE

Hotel/Tourism Fund Revenue is budgeted \$9,431 more than budgeted in 2024. Projected actual revenue for 2024 is \$37,595 based on recorded transactions and I am budgeting \$35,030 for 2025. Most (\$35,000 or 99.9%) of the hotel/tourism revenue comes from state hotel sales tax. I am also budgeting \$14,000 to be transferred from the contingency fund to the hotel/tourism fund to pay expenses.

EXPENSES

Based on the recorded information, expenses in the hotel/tourism fund for 2024 are projected to \$48,622 which is 25% more than budgeted. I am budgeting \$49,004 in expenses for 2025 which is \$10,004 (25.6%) more than budgeted in 2024. Insurance expenses and utilities expenses make up 96% of total expenses for the hotel/tourism fund.

INDUSTRIAL

REVENUE

Industrial Fund Revenue is budgeted \$14,205 less than budgeted for 2024. Projected actual revenue for 2024 is \$5,845 based on recorded transactions and I am budgeting \$5,845 for 2025. Revenue is generated from airport rent. I am also budgeting \$22,685 to be transferred from the contingency fund to the industrial fund to cover expenses.

EXPENSES

Based on recorded information, expenses in the Industrial Fund for 2024 are projected to be \$40,455 which is 56% less than budgeted. I am budgeting \$8,530 in expenses for 2025 which is \$84,320 (90%) less than budgeted in 2024. I am also budgeting \$19,969 for past due obligations from 2024.

CONTINGENCY

REVENUE

Contingency Fund Revenue is budgeted \$2,127 less than budgeted in 2024. Projected actual revenue for 2024 is \$60,572 which is approximately equal to the amount budgeted (\$500 less). I am budgeting \$58,934 for 2025.

EXPENSES

Based on recorded information, expenses in the Contingency Fund for 2024 are projected to be \$44,769 in transfers to other funds which is \$13,231 less than budgeted. I am budgeting \$66,685 to be transferred to other funds in 2025 to cover budgeted expenses. \$7,751 of the funds to be transferred will come from an expected fund balance of \$15,803 from 2024 activities.

ENTERPRISE

REVENUE

Enterprise Fund Revenue is budgeted \$746,250 more than budgeted in 2024. Projected actual revenue for 2024 is \$2,076,632 based on recorded transactions and I am budgeting \$2,648,377 for 2025.

EXPENSES

Based on recorded information, expenses in the Enterprise Fund for 2024 are projected to be \$1,988,782 which is 24% more than budgeted. I am budgeting \$1,780,700 in operating expenses including bond interest for 2025. I am also budgeting bond principal payments of \$461,000, transfers to the street fund of \$90,000, bond reserve payments of \$153,000, and payments for past due obligations from 2024 of \$160,000. All bond payments and bond interest payments are estimated as we have not received final approval to restructure the Louisiana Department of Health and Louisiana Department of Environmental Quality debt obligations. Although I am informed that the approval is forthcoming, if our request to restructure these two debt obligations is not approved, we will have to revise the enterprise fund budget to increase bond principal payments.

In conclusion, this budget uses a great deal of the town's resources to pay penalties and unpaid obligations. We are fortunate that CapitalOne has approved restructuring their bond we are hopeful that the Louisiana Department of Health and the Louisiana Department of Environmental Quality will also allow us to restructure our bond payments.

Submitted By

David K. Greer, CPA
Court Appointed Fiscal Administrator

Town of Homer
Budget Summary
2025

FUND	REVENUE	EXPENSES	EXCESS OF REVENUE OVER EXPENSES	OTHER FINANCING SOURCES	OTHER FINANCING USES	NET CHANGE FUND BALANCE
GENERAL FUND	\$ 1,365,229.00	\$(1,052,926.00)	\$ 312,303.00	\$ -	\$(312,000.00)	\$ 303.00
POLICE FUND	\$ 479,100.00	\$ (435,056.00)	\$ 44,044.00	\$30,000.00	\$ (74,000.00)	\$ 44.00
FIRE FUND	\$ 109,609.00	\$ (109,609.00)	\$ -	\$ -	\$ -	\$ -
STREET FUND	\$ 276,205.00	\$ (316,205.00)	\$ (40,000.00)	\$90,000.00	\$ (50,000.00)	\$ -
RECREATION FUND	\$ 134,761.00	\$ (84,761.00)	\$ 50,000.00	\$ -	\$ (50,000.00)	\$ -
HOTEL/TOURISM FUND	\$ 35,030.00	\$ (49,004.00)	\$ (13,974.00)	\$14,000.00	\$ -	\$ 26.00
INDUSTRIAL FUND	\$ 5,845.00	\$ (8,530.00)	\$ (2,685.00)	\$22,685.00	\$ (19,969.00)	\$ 31.00
CONTINGENCY FUND	\$ 58,934.00	\$ -	\$ 58,934.00	\$ -	\$ (66,685.00)	\$ (7,751.00)
ENTERPRISE FUND	\$ 2,648,377.00	\$(1,780,700.00)	\$ 867,677.00	\$ -	\$(864,600.00)	\$ 3,077.00

Town of Homer, Louisiana
General Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
4140 - Cemetary	\$ -	\$ 1,000.00	\$ 50.00	\$ -	\$ 50.00	-95%	\$ 100.00	100%
4340 - Homer Housing Authority	-	26,000.00	25,266.00	-	25,266.00	-3%	25,266.00	0%
4400 - Interest	-	50,000.00	63,330.00	50.00	63,380.00	27%	65,000.00	3%
4600 -Permits & Licenses	-	75,000.00	102,863.00	-	102,863.00	37%	103,000.00	0%
4700 - Police State Supplemental Pay	-	4,000.00	1,500.00	-	1,500.00	-63%	-	-100%
4800 -Taxes	-	1,114,213.00	835,376.00	176,724.00	1,012,100.00	-9%	1,012,100.00	0%
4860 - Town Buildings	-	7,000.00	4,425.00	1,000.00	5,425.00	-23%	6,000.00	11%
4900 - Miscellaneous Revenue	-	15,000.00	265.00	-	265.00	-98%	500.00	89%
4980 - Verizon Tower Rental	-	6,363.00	6,758.00	1,300.00	8,058.00	27%	8,000.00	-1%
4999 - Uncategorized Income	-	-	500.00	-	500.00	100%	-	-100%
Total Revenues from Local Sources	-	1,298,576.00	1,040,333.00	179,074.00	1,219,407.00	-6%	1,219,966.00	0%
State sources:								
4985 - Fiscal Administrator Loan Proceeds	-	-	39,737.00	75,000.00	114,737.00	100%	145,263.00	27%
Total Revenues from State Sources	-	-	39,737.00	75,000.00	114,737.00	100%	145,263.00	27%
Federal sources:								
Total Revenues from Federal Sources	-	-	-	-	-	0%	-	
Total Revenues by Sources	\$ -	\$ 1,298,576.00	\$ 1,080,070.00	\$ 254,074.00	\$ 1,334,144.00	3%	\$ 1,365,229.00	2%

Town of Homer, Louisiana
General Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
5005 - Late Payment Fees	\$ -	\$ -	\$ 3,357.00	\$ 2,000.00	\$ 5,357.00	100%	\$ 5,000.00	-7%
5010 - Advertising	-	3,000.00	3,313.00	500.00	3,813.00	27%	3,500.00	-8%
5190 - Bad Debt Expense	-	-	19,908.00	-	19,908.00	100%	-	-100%
5200 - Building Expense	-	36,287.00	5,629.00	-	5,629.00	-84%	10,000.00	78%
5220 - Bank Charges	-	150.00	484.00	-	484.00	223%	500.00	3%
5270 - Claims	-	2,500.00	-	-	-	-100%	-	0%
5300 - Community Expenditures	-	5,000.00	2,136.00	-	2,136.00	-57%	-	-100%
5400 - Data Processing	-	15,000.00	16,159.00	2,000.00	18,159.00	21%	16,000.00	-12%
5510 - Election Costs	-	2,000.00	(250.00)	-	(250.00)	-113%	-	-100%
5550 - Equipment Expenses	-	10,000.00	19,194.00	10,000.00	29,194.00	192%	6,000.00	-79%
5600 - Sign	-	500.00	-	-	-	-100%	-	0%
5700 - Insurance	-	309,500.00	209,992.00	100,000.00	309,992.00	0%	150,000.00	-52%
5750 - Interest Bonds	-	25,000.00	-	-	-	-100%	-	0%
5774 - Finance Charges & Interest	-	-	2,247.00	-	2,247.00	100%	2,000.00	-11%
5775 - Interest & Penalties P/R Tax	-	500.00	-	-	-	-100%	100,000.00	100%
5860 - Membership Dues	-	4,500.00	325.00	-	325.00	-93%	-	-100%
5865 - Miscellaneous	-	5,000.00	(5,998.00)	-	(5,998.00)	-220%	-	-100%
5950 - Payroll	-	195,160.00	356,581.00	70,000.00	426,581.00	119%	320,000.00	-25%
6025 - Payroll Expenses	-	72,373.00	123,180.00	15,000.00	138,180.00	91%	90,000.00	-35%
6075 - Postage	-	6,000.00	4,763.00	1,200.00	5,963.00	-1%	5,963.00	0%
6100 - Professional Expenses	-	150,000.00	70,279.00	25,000.00	95,279.00	-36%	140,000.00	47%
6235 - Special Events Expense	-	4,000.00	1,074.00	-	1,074.00	-73%	-	-100%
6270 - Subscriptions	-	250.00	420.00	-	420.00	68%	400.00	-5%
6275 - Supplies	-	8,500.00	7,945.00	1,500.00	9,445.00	11%	9,000.00	-5%
6300 - Town Hall Rental Deposit Refund	-	1,500.00	790.00	-	790.00	-47%	800.00	1%
6305 - Town Hall Expense	-	5,000.00	1,355.00	1,000.00	2,355.00	-53%	2,500.00	6%
6310 - Training Course Fees	-	1,500.00	800.00	-	800.00	-47%	800.00	0%
6315 - Travel and Entertainment	-	10,000.00	3,068.00	-	3,068.00	-69%	-	-100%
6500 - Uncategorized Expenses	-	-	4,891.00	-	4,891.00	100%	-	-100%
6510 - Uniforms	-	2,000.00	1,141.00	-	1,141.00	100%	1,200.00	5%
6520 - Utilities Expense	-	53,752.00	51,441.00	5,300.00	56,741.00	6%	40,000.00	-30%
6600 - Vehicle Expenses	-	500.00	8,153.00	-	8,153.00	1531%	4,000.00	-51%
6690 - Reconciliation Discrepancies	-	-	157,677.00	-	157,677.00	100%	-	-100%
6800 - Fiscal Administrator Expenses	-	-	39,737.00	75,000.00	114,737.00	100%	145,263.00	27%
Total Expenditures by Characters	\$ -	\$ 929,472.00	\$ 1,109,791.00	\$ 308,500.00	\$ 1,418,291.00	53%	\$ 1,052,926.00	-26%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
8060 - Transfers In - Contingency Fund	\$ -	\$ -	\$ 2,800.00	\$ -	\$ 2,800.00	100%	-	-100%
8067 - Transfers In - Enterprise Fund	-	-	207,596.00	-	207,596.00	100%	-	-100%
8065 - Transfer in From Street	-	-	4,550.00	-	4,550.00	100%	-	-
80 - Transfers In - Hotel/Tourism Fund	-	-	-	5,000.00	5,000.00	100%	-	-
Total Other Financing Sources by Sources	\$ -	\$ -	\$ 214,946.00	\$ 5,000.00	\$ 219,946.00	Not Available	\$ -	-100%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								

Town of Homer, Louisiana
General Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
9150.02 Transfers Out - Police Fund	\$ -	\$ 200,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	-95%		-100%
9150.03 Transfers Out - Enterprise Fund	-	-	69,000.00	-	69,000.00	100%		-100%
9150.05 Transfers Out - Street Fund	-	100,000.00	6,700.00	-	6,700.00	-93%		-100%
9150.06 Transfers Out - Industrial Fund	-	31,500.00	12,300.00	-	12,300.00	-61%		-100%
9150.07 Transfers Out - Hotel/Tourism Fund	-	7,000.00	4,500.00	-	4,500.00	-36%		-100%
9150.08 Transfers Out - DMV	-	-	4,900.00	-	4,900.00	100%		-100%
Past Due Obligations from 2024							52,000.00	100%
Unpaid Payroll Taxes							260,000.00	100%
Total Other Financing Uses by Uses	\$ -	\$ 338,500.00	\$ 108,400.00	\$ -	\$ 108,400.00	-68%	\$ 312,000.00	188%
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	30,604.00	76,825.00	(49,426.00)	27,399.00	-10%	303.00	-99%
Estimated Beginning Fund Balance	-	-	-	-	-	Not Available		Not Available
Estimated Ending Fund Balance	\$ -	\$ 30,604.00	\$ 76,825.00	\$ (49,426.00)	\$ 27,399.00	-10%	\$ 303.00	-99%

Town of Homer, Louisiana
Police Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
4425 - Interest Checking	\$ -	\$ 100.00	\$ 181.00	\$ 36.00	\$ 217.00	117%	\$ 210.00	-3%
4430 - LWCC Dividend	-	18,000.00	-	-	-	-100%	-	0%
4520 - Mayors Court Fines	-	40,280.00	17,802.00	2,500.00	20,302.00	-50%	36,000.00	77%
4700 - Police State Supplemental Pay	-	18,000.00	19,450.00	5,400.00	24,850.00	38%	25,000.00	1%
4850 - Sales Tax	-	438,977.00	346,890.00	66,000.00	412,890.00	-6%	412,890.00	0%
4900 - Miscellaneous Revenue	-	59,000.00	1,825.00	-	1,825.00	-97%	5,000.00	174%
4961 - Property Standards Fees	-	7,000.00	-	-	-	-100%	-	0%
Total Revenues from Local Sources	-	581,357.00	386,148.00	73,936.00	460,084.00	-21%	479,100.00	4%
State sources:								
Total Revenues from State Sources	-	-	-	-	-	0%	-	
Federal sources:								
Total Revenues from Federal Sources	-	-	-	-	-	0%	-	
Total Revenues by Sources	\$ -	\$ 581,357.00	\$ 386,148.00	\$ 73,936.00	\$ 460,084.00	-21%	\$ 479,100.00	4%

Town of Homer, Louisiana
Police Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
5005 - Late Payment Fees	\$ -	\$ -	\$ 106.00	\$ 250.00	\$ 356.00	100%	\$ 356.00	0%
5010 - Advertising	-	50.00	-	-	-	-100%	-	0%
5200 - Building Expense	-	2,500.00	573.00	400.00	973.00	-61%	2,000.00	106%
5400 - Data Processing	-	10,000.00	5,989.00	1,500.00	7,489.00	-25%	5,000.00	-33%
5550 - Equipment Expenses	-	74,932.00	82,751.00	10,000.00	92,751.00	24%	10,000.00	-89%
5700 - Insurance	-	18,673.00	42,534.00	8,000.00	50,534.00	171%	45,000.00	-11%
5865 - Miscellaneous	-	2,500.00	5,651.00	-	5,651.00	126%	-	-100%
5950 - Payroll	-	358,806.00	422,280.00	37,500.00	459,780.00	28%	310,000.00	-33%
6070 - Police Academy	-	1,200.00	-	-	-	-100%	-	0%
6080 - Prisoner Expense	-	5,198.00	10,688.00	2,000.00	12,688.00	144%	12,100.00	-5%
6100 - Professional Expenses	-	3,000.00	2,600.00	-	2,600.00	-13%	2,600.00	0%
6215 - Security	-	500.00	-	-	-	-100%	-	0%
6230 - Mayors Court Fine Fees	-	1,000.00	39.00	-	39.00	-96%	-	-100%
6275 - Supplies	-	8,000.00	1,341.00	500.00	1,841.00	-77%	2,000.00	9%
6310 - Training Expense	-	5,000.00	-	-	-	-100%	-	0%
6315 - Travel and Entertainment	-	2,500.00	-	-	-	-100%	-	0%
6510 Uniforms	-	6,000.00	881.00	-	881.00	-85%	1,000.00	14%
6520 - Utilities Expense	-	20,000.00	11,510.00	2,500.00	14,010.00	-30%	10,000.00	-29%
6600 - Vehicle Expenses	-	55,000.00	35,116.00	20,000.00	55,116.00	0%	35,000.00	-36%
6690 - Reconciliation Discrepancies	-	-	-	-	-	100%	-	0%
6700 - Property Standards Expenses	-	7,000.00	6,600.00	-	6,600.00	100%	-	-100%
Total Expenditures by Characters	\$ -	\$ 581,859.00	\$ 628,659.00	\$ 82,650.00	\$ 711,309.00	22%	\$ 435,056.00	-39%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
8055.02 - Transfers In - Contingency Fund	\$ -	\$ -	\$ 6,522.00	\$ -	\$ 6,522.00	100%	\$ 30,000.00	360%
8055.01 - Transfers In - General Fund	-	50,000.00	-	-	-	-100%	-	-
Total Other Financing Sources by Sources	\$ -	\$ 50,000.00	\$ 6,522.00	\$ -	\$ 6,522.00	-87%	\$ 30,000.00	360%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
8100.04 Transfers Out - Enterprise Fund	-	-	92,000.00	-	92,000.00	100%	-	-100%
Past Due Obligations from 2024	-	-	-	-	-	-	74,000.00	100%
Total Other Financing Uses by Uses	\$ -	\$ -	\$ 92,000.00	\$ -	\$ 92,000.00	100%	\$ 74,000.00	-20%
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	49,498.00	(327,989.00)	(8,714.00)	(336,703.00)	Not Available	44.00	-100%
Estimated Beginning Fund Balance	-	-	-	-	-	-	-	-
Estimated Ending Fund Balance	\$ -	\$ 49,498.00	\$ (327,989.00)	\$ (8,714.00)	\$ (336,703.00)	-780%	\$ 44.00	-100%

Town of Homer, Louisiana
Fire Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
4255 - Fire District No. 4		25,000.00	50,000.00	-	50,000.00	100%	25,000.00	-50%
4260 - Fire Report Fees		100.00	50.00	-	50.00	-50%	50.00	0%
4400 - Interest Checking	\$ -	\$ 874.00	\$ 1,058.00	\$ 200.00	\$ 1,258.00	44%	\$ 2,000.00	59%
4850 -Sales Tax	-	87,173.00	69,559.00	13,000.00	82,559.00	-5%	82,559.00	0%
4900 - Miscellaneous Revenue	-	-	(786.00)	-	(786.00)	-100%	-	-100%
Total Revenues from Local Sources	-	113,147.00	119,881.00	13,200.00	133,081.00	18%	109,609.00	-18%
State sources:								
Total Revenues from State Sources	-	-	-	-	-	0%	-	
Federal sources:								
Total Revenues from Federal Sources	-	-	-	-	-	0%	-	
Total Revenues by Sources	\$ -	\$ 113,147.00	\$ 119,881.00	\$ 13,200.00	\$ 133,081.00	18%	\$ 109,609.00	-18%

Town of Homer, Louisiana
Fire Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
5005 - Late Payment Fees	\$ -	\$ -	\$ 39.00	\$ 20.00	\$ 59.00	100%	\$ -	-100%
5010 - Advertising	-	30.00	-	-	-	-100%	-	0%
5200 - Building Expense	-	2,000.00	965.00	-	965.00	-52%	2,000.00	107%
5405 - Data Processing Equipment	-	250.00	-	-	-	-100%	-	0%
5550 - Equipment Expenses	-	10,000.00	18,237.00	-	18,237.00	82%	3,000.00	-84%
5560 - Lease/Rental	-	-	13,950.00	9,000.00	22,950.00	100%	18,000.00	-22%
5700 - Insurance	-	23,672.00	13,071.00	10,000.00	23,071.00	-3%	24,000.00	4%
5950 - Payroll	-	30,531.00	27,589.00	8,000.00	35,589.00	17%	42,359.00	19%
6100 - Professional Expenses	-	250.00	235.00	-	235.00	100%	750.00	219%
6275 - Supplies Expense	-	7,000.00	1,522.00	1,000.00	2,522.00	-64%	2,500.00	-1%
6310 - Training Fees	-	2,000.00	857.00	-	857.00	-57%	1,000.00	17%
6315 - Travel & Entertainment	-	2,000.00	-	-	-	-100%	-	0%
6510 - Uniforms	-	2,000.00	-	-	-	-100%	-	0%
6520 - Utilities Expense	-	8,600.00	8,739.00	2,500.00	11,239.00	31%	11,000.00	-2%
6600 - Vehicle Expenses	-	3,000.00	7,434.00	500.00	7,934.00	164%	5,000.00	-37%
6690 - Reconciliation Discrepancies	-	-	3,151.00	-	3,151.00	100%	-	-100%
Total Expenditures by Characters	\$ -	\$ 91,333.00	\$ 95,789.00	\$ 31,020.00	\$ 126,809.00	39%	\$ 109,609.00	-14%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
4950.06 - Transfers In - Contingency Fund	\$ -			\$ -	\$ -			
4950.01 - Transfers In - General Fund	-			-	-			
4950.07 - Transfer In - Enterprise Fund	-	-	-	-	-			
Total Other Financing Sources by Sources	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Total Other Financing Uses by Uses	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ -	
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	21,814.00	24,092.00	(17,820.00)	6,272.00	Not Available	-71%	-
Estimated Beginning Fund Balance	-	-	-	-	-	Not Available	Not Available	-100%
Estimated Ending Fund Balance	\$ -	\$ 21,814.00	\$ 24,092.00	\$ (17,820.00)	\$ 6,272.00	-71%	\$ -	-100%

Town of Homer, Louisiana
Street Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
4425 - Interest Checking	\$ -	\$ 100.00	\$ 92.00	\$ 10.00	\$ 102.00	2%	\$ 100.00	-2%
4425 - LWCC Dividend	-	15,000.00	-	-	-	-100%	-	0%
4430 - Cemetary Grounds Main, Reimbursement	-	1,800.00	-	-	-	-100%	-	0%
4450 - Airport Groudskeeping	-	24,000.00	-	-	-	-100%	-	0%
4740 - Street Maintenance Subsidy	-	10,000.00	9,990.00	-	9,990.00	0%	10,000.00	0%
4850 -Sales Tax	-	284,590.00	224,005.00	42,000.00	266,005.00	-7%	266,005.00	0%
4900 - Miscellaneous Revenue	-	200.00	100.00	-	100.00	-50%	100.00	0%
4925 - Other Income	-	500.00	-	-	-	-100%	-	0%
Total Revenues from Local Sources	-	336,190.00	234,187.00	42,010.00	276,197.00	-18%	276,205.00	0%
State sources:								
Total Revenues from State Sources	-	-	-	-	-	0%	-	0%
Federal sources:								
Total Revenues from Federal Sources	-	-	-	-	-	0%	-	0%
Total Revenues by Sources	\$ -	\$ 336,190.00	\$ 234,187.00	\$ 42,010.00	\$ 276,197.00	-18%	\$ 276,205.00	0%

Town of Homer, Louisiana
Street Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
5005 - Late Payment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ 2,000.00	100%
5010 - Advertising	-	500.00	844.00	-	844.00	69%	-	-100%
5200 - Building Expense	-	100.00	-	-	-	-100%	-	0%
5240 - Data Processing	-	1,200.00	497.00	-	497.00	-59%	-	-100%
5550 - Equipment Expenses	-	35,000.00	11,752.00	-	11,752.00	-66%	5,000.00	-57%
5560 - Lease/Rental	-	-	27,919.00	10,000.00	37,919.00	100%	12,000.00	-68%
5700 - Insurance	-	13,640.00	22,396.00	3,000.00	25,396.00	86%	18,000.00	-29%
5850 - Medical	-	500.00	-	-	-	-100%	-	0%
5865 - Miscellaneous	-	500.00	-	-	-	-100%	-	0%
5950 - Payroll	-	288,638.00	206,714.00	17,000.00	223,714.00	-22%	178,000.00	-20%
6080 - Prisoner Expenses	-	3,000.00	-	-	-	-100%	-	0%
6100 - Professional Expenses	-	8,000.00	3,179.00	1,000.00	4,179.00	100%	4,705.00	13%
6240 - Street Maint/Repair	-	10,000.00	1,216.00	2,000.00	3,216.00	-68%	-	-100%
6255 - Subcontract Expense	-	15,000.00	5,589.00	1,000.00	6,589.00	-56%	-	-100%
6275 - Supplies Expense	-	5,500.00	6,437.00	1,000.00	7,437.00	35%	5,000.00	-33%
6310 - Training Fees	-	300.00	-	-	-	-100%	-	-
6315 - Travel & Entertainment	-	250.00	-	-	-	-100%	-	-
6510 - Uniforms	-	3,000.00	1,540.00	1,200.00	2,740.00	-9%	2,500.00	-9%
6520 - Utilities Expense	-	87,023.00	90,308.00	12,000.00	102,308.00	18%	75,000.00	-27%
6600 - Vehicle Expenses	-	38,510.00	12,166.00	2,000.00	14,166.00	-63%	14,000.00	-1%
6690 - Reconciliation Discrepancies	-	-	10,519.00	-	10,519.00	100%	-	-100%
Total Expenditures by Characters	\$ -	\$ 510,661.00	\$ 401,076.00	\$ 50,200.00	\$ 451,276.00	-12%	\$ 316,205.00	-30%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
4950.06 - Transfers In - Contingency Fund	\$ -	\$ 6,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	-100%	-	-100%
4950.01 - Transfers In - General Fund	-	170,000.00	5,000.00	-	5,000.00	-100%	-	-100%
4950.07 - Transfer In - Enterprise Fund	-	-	-	-	-	100%	90,000.00	100%
Total Other Financing Sources by Sources	\$ -	\$ 176,000.00	\$ 7,000.00	\$ -	\$ 7,000.00	-96%	\$ 90,000.00	1186%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Past Due Obligations from 2024							50,000.00	100%
Total Other Financing Uses by Uses	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ 50,000.00	
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	1,529.00	(159,889.00)	(8,190.00)	(168,079.00)	-11093%	-	-100%
Estimated Beginning Fund Balance	-	-	-	-	-	Not Available	Not Available	Not Available
Estimated Ending Fund Balance	\$ -	\$ 1,529.00	\$ (159,889.00)	\$ (8,190.00)	\$ (168,079.00)	-11093%	\$ -	-100%

Town of Homer, Louisiana
Recreation Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
4425 - Interest Checking	\$ -	\$ 200.00	\$ 98.00	\$ 20.00	\$ 118.00	-41%	\$ 120.00	2%
4800 - Community Receipts	-	150.00	20.00	-	20.00	-87%	-	-100%
4850 -Sales Tax	-	141,148.00	111,441.00	21,000.00	132,441.00	-6%	132,441.00	0%
4900 - Miscellaneous Revenue	-	3,000.00	2,270.00	-	2,270.00	-24%	2,200.00	-3%
Total Revenues from Local Sources	-	144,498.00	113,829.00	21,020.00	134,849.00	-7%	134,761.00	0%
State sources:								
Total Revenues from State Sources	-	-	-	-	-	0%	-	
Federal sources:								
Total Revenues from Federal Sources	-	-	-	-	-	0%	-	
Total Revenues by Sources	\$ -	\$ 144,498.00	\$ 113,829.00	\$ 21,020.00	\$ 134,849.00	-7%	\$ 134,761.00	0%

Town of Homer, Louisiana
Recreation Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
5005 - Late Payment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ 1,000.00	100%
5010 - Advertising	-	1,700.00	929.00	-	929.00	-45%	1,000.00	8%
5200 - Building Expense	-	500.00	-	-	-	-100%	-	0%
5300.06 - Community Expenditures	-	55,000.00	37,880.00	-	37,880.00	-31%	25,113.00	-34%
5550 - Equipment Expenses	-	25,000.00	51,755.00	3,000.00	54,755.00	119%	10,000.00	-82%
5700 - Insurance	-	6,908.00	1,074.00	8,000.00	9,074.00	31%	9,000.00	-1%
5865 - Miscellaneous	-	1,000.00	505.00	-	505.00	-50%	505.00	0%
5900 - Parks maintenance	-	20,000.00	34,422.00	-	34,422.00	72%	20,000.00	-42%
5950 - Payroll	-	25,000.00	24,814.00	-	24,814.00	-1%	-	-100%
6100 - Professional Expenses	-	-	425.00	-	425.00	100%	425.00	0%
6235 - Special Events Expense	-	10,000.00	4,060.00	-	4,060.00	-59%	1,000.00	-75%
6275 - Supplies Expense	-	4,000.00	1,718.00	-	1,718.00	-57%	1,718.00	0%
6520 - Utilities Expense	-	9,000.00	50,151.00	-	50,151.00	457%	15,000.00	-70%
6690 - Reconciliation Discrepancies	-	-	15,273.00	-	15,273.00	100%	-	-100%
Total Expenditures by Characters	\$ -	\$ 158,108.00	\$ 223,006.00	\$ 11,000.00	\$ 234,006.00	48%	\$ 84,761.00	-64%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
4950.06 - Transfers In - Contingency Fund	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	-100%	-	0%
4950.01 - Transfers In - General Fund	-	-	(3,140.27)	-	(3,140.27)	-100%	-	-100%
4950.07 - Transfer In - Enterprise Fund	-	-	500.00	-	500.00	100%	-	-100%
Total Other Financing Sources by Sources	\$ -	\$ 15,000.00	\$ (2,640.27)	\$ -	\$ (2,640.27)	-118%	\$ -	-100%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Past Due Obligations from 2024							50,000.00	100%
Total Other Financing Uses by Uses	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ 50,000.00	
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	1,390.00	(111,817.27)	10,020.00	(101,797.27)	Not Available	-	-100%
Estimated Beginning Fund Balance	-	-	-	-	-	Not Available	-	Not Available
Estimated Ending Fund Balance	\$ -	\$ 1,390.00	\$ (111,817.27)	\$ 10,020.00	\$ (101,797.27)	-7424%	\$ -	-100%

Town of Homer, Louisiana
Hotel/Tourism Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
4425 - Interest Checking	\$ -	\$ 18.00	\$ 31.00	\$ -	\$ 31.00	72%	\$ 30.00	-3%
4800.09 -State Hotel Sales Tax	-	25,569.00	37,564.00	-	37,564.00	47%	35,000.00	-7%
Total Revenues from Local Sources	-	25,587.00	37,595.00	-	37,595.00	47%	35,030.00	-7%
State sources:								
Total Revenues from State Sources	-	-	-	-	-	0%	-	
Federal sources:								
Total Revenues from Federal Sources	-	-	-	-	-	0%	-	
Total Revenues by Sources	\$ -	\$ 25,587.00	\$ 37,595.00	\$ -	\$ 37,595.00	47%	\$ 35,030.00	-7%

Town of Homer, Louisiana
Hotel/Tourism Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
5200 - Building Expense	-	10,000.00	704.00	-	704.00	-93%	704.00	0%
5300.09 - Community Expenditures	-	1,000.00	-	-	-	-100%	-	0%
5700 - Insurance	-	13,000.00	3,375.00	36,000.00	39,375.00	203%	40,000.00	2%
6100 - Professional Expenses	-	-	170.00	-	170.00	100%	500.00	194%
6275 - Supplies Expense	-	6,000.00	-	-	-	-100%	-	0%
6520 - Utilities Expense	-	9,000.00	4,373.00	4,000.00	8,373.00	-7%	7,800.00	-7%
Total Expenditures by Characters	\$ -	\$ 39,000.00	\$ 8,622.00	\$ 40,000.00	\$ 48,622.00	25%	\$ 49,004.00	1%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
4950.06 - Transfers In - Contingency Fund	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	-100%	\$ 14,000.00	100%
4950.01 - Transfers In - General Fund	-	7,000.00	-	-	-	-100%	-	-
Total Other Financing Sources by Sources	\$ -	\$ 14,000.00	\$ -	\$ -	\$ -	-100%	\$ 14,000.00	100%
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
9150-01 Transfer to General Fund	-	-	(4,000.00)	-	(4,000.00)	-100%	-	-100%
Total Other Financing Uses by Uses	\$ -	\$ -	\$ -	\$ -	\$ (4,000.00)	100%	\$ -	-100%
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	587.00	28,973.00	(40,000.00)	(7,027.00)	Not Available	26.00	-100%
Estimated Beginning Fund Balance	-	-	-	-	-			
Estimated Ending Fund Balance	\$ -	\$ 587.00	\$ 28,973.00	\$ (40,000.00)	\$ (11,027.00)	-1979%	\$ 26.00	-100%

Town of Homer, Louisiana
Industrial Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
4425 - Interest Checking	\$ -	\$ 50.00	\$ 15.00	\$ 5.00	\$ 20.00	-60%	\$ 20.00	0%
4100.03 - Airport Rent	-	20,000.00	4,875.00	950.00	5,825.00	-71%	5,825.00	0%
Total Revenues from Local Sources	-	20,050.00	4,890.00	955.00	5,845.00	-71%	5,845.00	0%
State sources:								
Total Revenues from State Sources	-	-	-	-	-	0%	-	
Federal sources:								
Total Revenues from Federal Sources	-	-	-	-	-	0%	-	
Total Revenues by Sources	\$ -	\$ 20,050.00	\$ 4,890.00	\$ 955.00	\$ 5,845.00	-71%	\$ 5,845.00	0%

Town of Homer, Louisiana
Industrial Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget		
					[C + D]	[E / B - 1]		[G / E - 1]		
SUMMARY OF EXPENDITURES - BY CHARACTERS										
Character										
5100.00 - Airport	-	20,000.00	7,115.00	-	7,115.00	-64%	-	-100%		
5200 - Golf Course Irrigation System	-	-	19,969.00	-	19,969.00	100%	-	-100%		
5300 - Community Expenditures	-	25,000.00	5,000.00	-	5,000.00	-80%	-	-100%		
5550 - Equipment Expenses	-	750.00	-	-	-	100%	-	0%		
5700 - Insurance	-	7,000.00	20.00	210.00	230.00	-97%	230.00	0%		
5860 - Membership Dues	-	100.00	-	-	-	100%	-	0%		
5865 - Miscellaneous	-	2,000.00	-	-	-	100%	-	0%		
6100 - Professional Fees	-	2,000.00	470.00	-	470.00	-77%	500.00	6%		
6520 - Utilities Expense	-	11,000.00	6,471.00	1,200.00	7,671.00	-30%	7,800.00	2%		
7000 - Housing Development	-	25,000.00	-	-	-	100%	-	0%		
Total Expenditures by Characters	\$ -	\$ 92,850.00	\$ 39,045.00	\$ 1,410.00	\$ 40,455.00	-56%	\$ 8,530.00	-79%		
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES										
Other Financing Sources										
8055.04 - Transfers In - Contingency Fund	\$ -	\$ -	\$ 12,500.00	\$ -	\$ 12,500.00	-100%	\$ 22,685.00	81%		
8055.03 - Transfers In - General Fund	-	31,500.00	5,300.00	-	5,300.00	-83%	-	-100%		
8055.05 - Transfers In - Enterprise Fund	-	41,500.00	-	-	-	100%	-	0%		
Total Other Financing Sources by Sources	\$ -	\$ 73,000.00	\$ 17,800.00	\$ -	\$ 17,800.00	-76%	\$ 22,685.00	27%		
SUMMARY OF OTHER FINANCING USES - BY USES										
Other Financing Uses										
9150-01 Transfer to General Fund		-		-			19,969.00	100%		
Past Due Obligations from 2024							-			
Total Other Financing Uses by Uses	\$ -	\$ -	\$ -	\$ -	\$ -	100%	\$ 19,969.00	100%		
SUMMARY OF FUND BALANCE										
Net change in fund balance	-	200.00	(16,355.00)	(455.00)	(16,810.00)	Not Available	-8505%	31.00	Not Available	-100%
Estimated Beginning Fund Balance	-	-	-	-	-			-		
Estimated Ending Fund Balance	\$ -	\$ 200.00	\$ (16,355.00)	\$ (455.00)	\$ (16,810.00)		-8505%	\$ 31.00		-100%

Town of Homer, Louisiana
Contingency Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
4425 - Interest	\$ -	\$ 55.00	\$ 1,818.00	\$ 20.00	\$ 1,838.00	3242%	\$ 200.00	-89%
4850 -Sales Tax	-	61,006.00	49,334.00	9,400.00	58,734.00	-4%	58,734.00	0%
Total Revenues from Local Sources	-	61,061.00	51,152.00	9,420.00	60,572.00	-1%	58,934.00	-3%
State sources:								
Total Revenues from State Sources	-	-	-	-	-	0%	-	
Federal sources:								
Total Revenues from Federal Sources	-	-	-	-	-	0%	-	
Total Revenues by Sources	\$ -	\$ 61,061.00	\$ 51,152.00	\$ 9,420.00	\$ 60,572.00	-1%	\$ 58,934.00	-3%

Town of Homer, Louisiana
Contingency Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Total Expenditures by Characters	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Total Other Financing Sources by Sources	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
9050 -01 Transfer to General Fund		-	2,800.00	-	2,800.00	100%		-100%
9050 -02 Transfer to Hotel/Tourism		7,000.00	-	-	-	-100%	14,000.00	100%
9050 -03 Transfer to Recreation		15,000.00	-	-	-	-100%	-	0%
9050 -04 Transfer tpo Street		6,000.00	11,500.00	-	11,500.00	92%		-100%
9059 -05 Transfer to Police		30,000.00	6,522.00	-	6,522.00	-78%	30,000.00	360%
9050 -09 Transfer to DMV		-	3,000.00	-	3,000.00	100%		-100%
9050 -10 Transfer to Industrial		-	5,947.00	-	5,947.00	100%	22,685.00	281%
9050 -11 Transfer to Enterprise		-	15,000.00	-	15,000.00	100%		-100%
Total Other Financing Uses by Uses	\$ -	\$ 58,000.00	\$ 44,769.00	\$ -	\$ 44,769.00	100%	\$ 66,685.00	49%
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	3,061.00	6,383.00	9,420.00	15,803.00	Not Available	(7,751.00)	-149%
Estimated Beginning Fund Balance	-	-	-	-	-	Not Available	Not Available	
Estimated Ending Fund Balance	\$ -	\$ 3,061.00	\$ 6,383.00	\$ 9,420.00	\$ 15,803.00	416%	\$ (7,751.00)	-149%

Town of Homer, Louisiana
Enterprise Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
4000 - Sales Tax	\$ -	\$ 381,086.00	\$ 306,302.00	\$ 59,000.00	\$ 365,302.00	-4%	\$ 365,302.00	0%
4160 - City Service Fees & Penalties	-	1,503,391.00	1,326,089.00	380,000.00	1,706,089.00	13%	2,280,000.00	34%
4400 - Interest	-	1,000.00	1,325.00	100.00	1,425.00	43%	1,425.00	0%
4430 - LWCC Dividend	-	10,000.00	-	-	-	-100%	-	-
4500 - NSF Fees Collected	-	150.00	-	-	-	-100%	150.00	100%
4925 - Miscellaneous Revenue	-	1,500.00	666.00	-	666.00	-56%	1,500.00	125%
4945 - Water Sales	-	2,000.00	-	-	-	-100%	-	-
4945 - Water/Sewer Installation	-	3,000.00	3,150.00	-	3,150.00	5%	-	-100%
Total Revenues from Local Sources	-	1,902,127.00	1,637,532.00	439,100.00	2,076,632.00	9%	2,648,377.00	28%
State sources:								
Total Revenues from State Sources	-	-	-	-	-	100%	-	Not Available
Federal sources:								
Total Revenues from Federal Sources	-	-	-	-	-	0%	-	-
Total Revenues by Sources	\$ -	\$ 1,902,127.00	\$ 1,637,532.00	\$ 439,100.00	\$ 2,076,632.00	9%	\$ 2,648,377.00	28%

Town of Homer, Louisiana
Enterprise Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
5005 - Late Payment Fees	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	100%	\$ 2,500.00	-75%
5010 - Advertising	-	50.00	456.00	250.00	706.00	1312%	1,000.00	42%
5200 - Building Expense	-	2,000.00	704.00	1,000.00	1,704.00	-15%	2,000.00	17%
5220 - Bank Charges	-	200.00	600.00	500.00	1,100.00	450%	1,200.00	9%
5260 - Chemicals	-	12,000.00	14,655.00	4,000.00	18,655.00	55%	18,000.00	-4%
5280 - Sewer Claims	-	3,000.00	-	-	-	-100%	-	
5400 - Data Processing	-	10,000.00	9,261.00	1,800.00	11,061.00	11%	11,000.00	-1%
5550 - Equipment Expenses	-	60,000.00	57,382.00	5,000.00	62,382.00	4%	60,000.00	-4%
5700 - Insurance	-	28,991.00	20,861.00	100,000.00	120,861.00	317%	120,000.00	-1%
5750 - Interest Bonds	-	95,000.00	58,693.00	95,000.00	153,693.00	62%	95,000.00	-38%
5810 - Lift Station Maint/Rep	-	25,000.00	26,922.00	5,000.00	31,922.00	100%	32,000.00	0%
5850 - Medical	-	500.00	-	-	-	-100%	-	
5865 - Miscellaneous	-	-	49,501.00	50,000.00	99,501.00	100%	10,000.00	-90%
5950 - Payroll	-	278,697.00	140,715.00	40,000.00	180,715.00	-35%	190,000.00	5%
6075 - Postage	-	8,700.00	7,448.00	1,500.00	8,948.00	3%	9,000.00	1%
6100 - Professional Expenses	-	10,000.00	39,050.00	25,000.00	64,050.00	541%	50,000.00	-22%
6200 - Safe Drinking Water	-	3,000.00	15,359.00	3,000.00	18,359.00	512%	5,000.00	-73%
6220 - Sewer/Water Treatment	-	45,000.00	34,292.00	7,000.00	41,292.00	-8%	42,000.00	2%
6255 - Subcontract Expense	-	365,000.00	436,015.00	80,000.00	516,015.00	41%	640,000.00	24%
6275 - Supplies Expense	-	40,000.00	17,171.00	5,000.00	22,171.00	-45%	30,000.00	35%
6310 - Training Expense	-	1,500.00	-	-	-	-100%	1,000.00	100%
6315 - Travel and Entertainment	-	2,000.00	-	-	-	-100%	1,000.00	100%
6510 Uniforms	-	3,000.00	4,537.00	1,000.00	5,537.00	100%	5,000.00	-10%
6520 - Utilities Expense	-	80,000.00	74,206.00	40,000.00	114,206.00	43%	120,000.00	5%
6600 - Vehicle Expenses	-	25,000.00	8,396.00	5,000.00	13,396.00	-46%	\$ 15,000.00	12%
6700 - Water Well Expenses	-	250,000.00	90,970.00	-	90,970.00	-64%	70,000.00	-23%
6690 - Reconciliation Discrepancies	-	-	151,538.00	-	151,538.00	100%	-	-100%
9066 - Depreciation	-	250,000.00	-	250,000.00	250,000.00		250,000.00	0%
Total Expenditures by Characters	\$ -	\$ 1,598,638.00	\$ 1,258,732.00	\$ 730,050.00	\$ 1,988,782.00	24%	\$ 1,780,700.00	-10%
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Total Other Financing Sources by Sources	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
9085 - Transfers Out - Street Fund	-		(10,465.00)	-	(10,465.00)	Not Available	90,000.00	-960%
9075 - Transfers Out -General Fund	-		40,000.00	-	40,000.00	Not Available	-	-100%
9800 - Bond Principal Payments		520,000.00					461,000.00	100%
Bond Reserves USDA							50,000.00	100%
Bond Reserves Capital One							33,600.00	100%
Bond Reserves DEQ							35,000.00	100%
Bond Reserves LDH							35,000.00	100%
Past Due Obligations From 2024							160,000.00	100%

Town of Homer, Louisiana
Enterprise Fund Budget for the Year Ending December 31, 2025

	Current Year 2024						2025 Budget	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (October 31, 2024)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
Total Other Financing Uses by Uses	\$ -	\$ 520,000.00	\$ 29,535.00	\$ -	\$ 29,535.00	-94%	\$ 864,600.00	2827%
SUMMARY OF FUND BALANCE								
Net change in fund balance	-	(216,511.00)	349,265.00	(290,950.00)	58,315.00	-127%	3,077.00	-95%
Estimated Beginning Fund Balance	-	-	-	-	-	Not Available	Not Available	Not Available
Estimated Ending Fund Balance	\$ -	\$ (216,511.00)	\$ 349,265.00	\$ (290,950.00)	\$ 58,315.00	-127%	\$ 3,077.00	-95%