

**TOWN OF HOMER
STATE OF LOUISIANA**

ORDINANCE NO. 22-003

**AN ORDINANCE OF THE TOWN OF HOMER ADOPTING THE BUDGET FOR
THE TOWN OF HOMER FOR THE FISCAL YEAR, BEGINNING JANUARY 1, 2023
AND ENDING DECEMBER 31, 2023.**

WHEREAS, an ordinance has been proposed to be adopted by the Board of Selectmen of the Town of Homer; and

WHEREAS, the proposed ordinance must be introduced by its title; and

WHEREAS, a public hearing must be held prior to its adoption; and

WHEREAS, the title of the proposed ordinance must be published in the official journal and the notice shall provide for the time and place where the Board will consider its adoption.

NOW THEREFORE, BE IT ORDAINED that the following ordinance be and it is hereby adopted by the Board of Selectmen of the Town of Homer:

- Section 1. BE IT ORDAINED that the attached detailed Budget of 2023 for the fiscal year beginning January 1, 2023 and ending December 31, 2023 is hereby adopted and shall serve as the Budget of the Town of Homer for the fiscal year 2023.
- Section 2. The Adoption of this Budget be and the same is hereby declared to operate as an appropriation of the amount therein set forth within the terms of the budget classifications and approval of the expenditure of such funds.
- Section 3. Amounts are available for expenditures only to the extent included with the said Budget.
- Section 4. This Ordinance shall become effective after its promulgation all in the manner and form prescribed by law.
- Section 5. This Ordinance was duly introduced, published in accordance with law, and then duly read and adopted by the following votes:

YEAS 3 NAYS 1 ABSENT 1 ABSTAIN 0

This ordinance was adopted on the 12th day of December 2022 and presented to the Mayor for her signature on the 13th day of December, 2022.


TOWN CLERK

APPROVED by the Mayor on this 12th day of December 2022.


MAYOR

Town of Homer
Summarized Proposed Budget
For the fiscal year ending December 31, 2023

Department	Budgeted Income	Budgeted Expenses	Total Transfers In/Out	Net Income/Loss
General	1,243,117.74	819,673.65	(414,000.00)	9,444.09
Enterprise	1,726,843.68	1,586,326.05	(135,000.00)	5,517.63
Police	558,142.54	869,493.77	315,000.00	3,648.77
Street	313,593.60	472,761.95	166,000.00	6,831.65
Fire	103,392.74	75,530.00		27,862.74
Recreation	143,101.40	152,650.00	15,000.00	5,451.40
Hotel/Tourism	25,085.84	34,000.00	12,000.00	3,085.84
Industrial	20,100.00	109,750.00	97,000.00	7,350.00
Contingency	62,609.10	-	(56,000.00)	6,609.10
Consolidated	4,195,986.64	4,120,185.42	-	75,801.22

*** Recommendations and adjustments for 2023**

Police Fund-

- 1 For 2023, the Police department will need to decrease overtime in order to maintain a balanced budget.

- 2 Property code standards budget of \$25,000 will be added to the 2023 fiscal year for personal property that no longer meets safety codes. The town will condemn the property as unsafe and demolish/clear the property. The cost will then be transferred to the property owner as a fine. If unpaid, it will be added to their yearly tax assessment amount.

Enterprise Fund

- 1 Utility billing should implement a cost of living increase to help offset rising operation costs

Town of Homer 2023 Proposed Budget

	Budget
Ordinary Income/Expense	
Income	
4140 · Cemetary	1,300.00
4340 · Homer Housing Authority	21,000.00
4400 · Interest	1,500.00
4600 · Permits & Licenses	85,000.00
4700 · Police State Supplement Pay	4,000.00
4800 · Taxes	1,103,570.74
4860 · Town Buildings	5,000.00
4900 · Miscellaneous Revenue	15,000.00
4980 · Verizon Tower Rental	6,747.00
Total Income	1,243,117.74
Gross Profit	1,243,117.74
Expense	
5010 · Advertising	2,000.00
5200 · Building Expenses	25,000.00
5220 · Bank Charges	450.00
5270 · Claims	3,000.00
5300 · Community Expenditures	5,000.00
5400 · Data Processing	9,000.00
5550 · Equipment Expenses	5,000.00
5700 · Insurance	271,761.46
5775 · Interest & Penalties-PR Tax	500.00
5860 · Membership Dues	4,500.00
5865.00 · Miscellaneous	4,000.00
5850 · Payroll	191,333.60
6025 · Payroll Expenses	70,953.59
6075 · Postage	6,000.00
6100 · Professional Expenses	150,000.00
6235 · Special Events Expense	4,000.00
6270 · Subscriptions	500.00
6275 · Supplies Expense	8,500.00
6300 · Town Hall Rental Deposit Refund	1,000.00
6305 · Town Hall Expense	5,000.00
6310 · Training Course Fees	350.00
6315 · Travel and Entertainment	3,000.00
6400 · Covid Expense - ARP Funds	
6510 · Uniforms	2,000.00
6520 · Utilities Expense	46,325.00
6600 · Vehicle Expenses	500.00
66900 · Reconciliation Discrepancies	
Total Expense	819,673.65
Net Ordinary Income	423,444.09
Other Income/Expense	

**Town of Homer
2023 Proposed Budget**

	<u>Budget</u>
Other Income	
8061 · Transfer from Industrial Fund	
8066 · Transfer from Police	
8067 · Transfer from Enterprise	
Total Other Income	
Other Expense	
9150.00 · Transfer to Other Funds	414,000.00
Total Other Expense	<u>414,000.00</u>
Net Other Income	<u>-414,000.00</u>
Net Income	<u><u>9,444.09</u></u>

**Enterprise Fund - Town of Homer
2023 Proposed Budget**

	Budget
Ordinary Income/Expense	
Income	
4000.00 · Sales Tax	398,956.49
4160.20 · City Service Fees & Penalties	1,308,248.01
4400.20 · Interest Income	2,989.18
4430.20 · LWCC Dividend	10,000.00
4500.20 · NSF Fees Collected	150.00
4925.20 · Miscellaneous Revenue	1,500.00
4945.20 · Water Sales	2,000.00
4950.20 · Water/Sewer Installation	3,000.00
Total Income	1,726,843.68
Gross Profit	1,726,843.68
Expense	
5010.20 · Advertising	50.00
5200.20 · Building Expenses	2,500.00
5220.20 · Bank Service Charges	225.00
5260.20 · Chemicals	11,000.00
5280.20 · Sewer Claims	5,000.00
5400.20 · Data Processing	10,000.00
5550.20 · Equipment Expense	50,000.00
5700.20 · Insurance	22,437.05
5770 · Interest	95,000.00
5810.20 · Lift Station - Maintenance/Rep	20,000.00
5850.20 · Medical	500.00
5865.20 · Miscellaneous	10,000.00
5950.20 · Payroll Expense	251,000.00
6075.20 · Postage	6,000.00
6100.20 · Professional Fees	14,000.00
6200.20 · Safe Drinking Water	30,000.00
6220.20 · Sewer/Water Treatment	45,000.00
6255.20 · Subcontract Expense	365,000.00
6275.20 · Supplies Expense	20,000.00
6310.20 · Training Expense	1,500.00
6315.20 · Travel and Entertainment	2,000.00
6510.20 · Uniforms	3,000.00
6520.20 · Utilities Expense	96,114.00
6600.20 · Vehicle Expense	21,000.00
6700.20 · Water Well Expense	250,000.00
9066.00 · Depreciation	255,000.00
Total Expense	1,586,326.05
Net Ordinary Income	140,517.64
Other Income/Expense	
Other Income	
8065.04 · Transfer from Contingency	
8000.00 · Other Income - Grants	
Total Other Income	
Other Expense	
9090.00 · Transfer to Police	75,000.00
Transfer to Street	60,000.00
Total Other Expense	
Net Other Income	
Net Income	5,517.64

**Police Fund - Town of Homer
2023 Proposed Budget**

	<u>Budget</u>
Ordinary Income/Expense	
Income	
4425.07 · Interest - Checking	100.00
4430.07 · LWCC Dividend	18,000.00
4520.07 · Mayor's Court Fines	56,657.94
4700.07 · Police State Supplement Pay	21,000.00
4850.00 · Sales Tax Collection	436,634.59
4900.07 · Miscellaneous Income	750.00
4950.01 · Sale of Equipment	
Property Standards Fines	25,000.00
Total Income	<u>558,142.54</u>
Gross Profit	558,142.54
Expense	
5010.07 · Advertising	50.00
5200.07 · Building Expenses	2,500.00
5400.07 · Data Processing	17,585.87
5550.07 · Equipment Expense	85,098.83
5700.07 · Insurance	15,000.00
5865.07 · Miscellaneous	5,000.00
5950.07 · Payroll Expense	586,716.99
6070.00 · Police Academy	1,200.00
6080.07 · Prisoner Expense	1,600.00
6100.07 · Professional Fees	8,000.00
6215.07 · Security	875.00
6230.00 · Mayor's Court Fine Fees	1,500.00
6275.07 · Supplies Expense	5,000.00
6310.07 · Training Expense	5,000.00
6315.07 · Travel and Entertainment	2,000.00
6510.07 · Uniforms	4,000.00
6520.07 · Utilities Expense	58,367.09
6600.07 · Vehicle Expense	45,000.00
Property Standards	25,000.00
Total Expense	<u>869,493.77</u>
Net Ordinary Income	-311,351.23
Other Income/Expense	
Other Income	
8055.00 · Transfers In	315,000.00
8055.06 · Transfer from Customer Meter	
Total Other Income	<u>315,000.00</u>
Other Expense	
8100.03 · Transfer to General Fund	
Total Other Expense	
Net Other Income	<u>315,000.00</u>
Net Income	<u><u>3,648.77</u></u>

Street Fund - Town of Homer 2023 Proposed Budget

	Budget
Ordinary Income/Expense	
Income	
4425.02 · Interest Income	100.00
4425.03 · LWCC-Dividend	15,000.00
4430.00 · Cemetary Grounds Main. Reimbur	1,800.00
4450 · Airport Groundskeeping	24,624.00
4740.02 · Street Maintenance Subsidy	10,000.00
4850.00 · Sales Tax Collection	261,469.60
4900.02 · Miscellaneous Revenue	100.00
4925.02 · Other Income	500.00
Total Income	313,593.60
Expense	
5010.02 · Advertising	450.00
5200.02 · Building Expenses	100.00
5240.02 · Data Processing	1,200.00
5550.02 · Equipment Expense	30,000.00
5700.02 · Insurance	9,000.00
5850.02 · Medical	500.00
5865.02 · Miscellaneous	800.00
5950.02 · Payroll Expense	314,144.00
6100.02 · Professional Fees	8,000.00
6240.02 · Street Maintenance/Repair	8,000.00
6255.02 · Subcontract Expense	15,000.00
6275.02 · Supplies Expense	4,500.00
6310.02 · Training Fees	300.00
6315.02 · Travel and Entertainment	250.00
6510.02 · Uniforms	3,000.00
6520.02 · Utilities	52,517.95
6600.02 · Vehicle Expense	25,000.00
Total Expense	472,761.95
Net Ordinary Income	-159,168.35
Other Income/Expense	
Other Income	
4950.02 · Transfer from Contingency	6,000.00
4951.02 · Transfer from General	100,000.00
4952.02 · Transfer from Enterprise	60,000.00
4953.02 · Transfer from Meter Deposits	0.00
Total Other Income	166,000.00
Other Expense	
6702.01 · Transfer to General	0.00
Total Other Expense	0.00
Net Other Income	166,000.00
Net Income	6,831.65

See notes. No assurance provided on these financial statements.

Fire Fund - Town of Homer 2023 Proposed Budget

	Budget
Ordinary Income/Expense	
Income	
4255.05 · Fire District No. 4	25,000.00
4260.05 · Fire Report Fees	100.00
4400.05 · Interest - Checking	1,760.00
4850.00 · Sales Tax Collection	76,532.74
Total Income	103,392.74
Expense	
5100.10 · Advertising - Legal Notices	30.00
5200.05 · Building Expense	2,000.00
5405.01 · Data Processing Equipment	250.00
5550.05 · Equipment Expense	10,000.00
5700.05 · Insurance	18,000.00
5950.05 · Payroll Expenses	28,000.00
6100.00 · Professional Fees	250.00
6275.05 · Supplies Expense	3,000.00
6310.05 · Training Fees	2,000.00
6315.05 · Travel and Entertainment	400.00
6520.05 · Utilities Expense	8,600.00
6600.05 · Vehicle Expense	3,000.00
Total Expense	75,530.00
Net Ordinary Income	27,862.74
Net Income	27,862.74

**Recreation Fund - Town of Homer
2023 Proposed Budget**

	Budget
Ordinary Income/Expense	
Income	
4425.03 · Interest - Checking	200.00
4850.00 · Sales Tax Collection	139,901.40
4900.06 · Miscellaneous Income	3,000.00
Total Income	143,101.40
Gross Profit	143,101.40
Expense	
5010.00 · Advertising	150.00
5200.06 · Building Expenses	500.00
5300.06 · Community Expenditures	40,000.00
5550.06 · Equipment Expenses	40,000.00
5700.06 · Insurance	3,000.00
5865.06 · Miscellaneous	1,500.00
5900.06 · Parks Maintenance	19,000.00
5950.06 · Payroll Expenses	25,000.00
6100.06 · Professional Fees	2,500.00
6235.06 · Special Events Expense	7,000.00
6275.06 · Supplies Expense	5,000.00
6520.06 · Utilities Expense	9,000.00
Total Expense	152,650.00
Net Ordinary Income	-9,548.60
Other Income/Expense	
Other Income	
4950.00 · Transfers in	15,000.00
Total Other Income	15,000.00
Net Other Income	15,000.00
Net Income	5,451.40

	<u>Budget</u>
Ordinary Income/Expense	
Income	
4100.03 · Airport Income	20,000.00
4425.03 · Interest - Checking	100.00
Total Income	<u>20,100.00</u>
Expense	
5100.00 · Airport	15,000.00
5300.03 · Community Expenditures	25,000.00
5550.03 · Equipment Expenses	750.00
5700.03 · Insurance	7,000.00
5860.03 · Membership Dues	
5865.03 · Miscellaneous	3,000.00
6100.03 · Professional Fees	1,000.00
6520.03 · Utilities	8,000.00
7000 · Housing Development	50,000.00
Total Expense	<u>109,750.00</u>
Net Ordinary Income	<u>-89,650.00</u>
Other Income/Expense	
Other Income	
8055.03 · Transfer from General Fund	97,000.00
8055.04 · Transfer from Contingency	
8055.05 · Transfer from Enterprise	
Total Other Income	<u>97,000.00</u>
Net Other Income	<u>97,000.00</u>
Net Income	<u><u>7,350.00</u></u>

Hotel Fund - Town of Homer 2023 Proposed Budget

	Budget
Ordinary Income/Expense	
Income	
4425.09 · Interest - Checking	18.00
4800.09 · State Hotel Sales Tax	25,067.84
Total Income	25,085.84
Expense	
5200.09 · Building Expenses	12,000.00
5300.09 · Community Expenditures	1,000.00
5700.09 · Insurance	10,000.00
6275.09 · Supplies	4,000.00
6520.09 · Utilities Expense	7,000.00
Total Expense	34,000.00
Net Ordinary Income	-8,914.16
Other Income/Expense	
Other Income	
9000.00 · Transfer from General	7,000.00
9001.00 · Transfer from Contingency	5,000.00
Total Other Income	12,000.00
Net Other Income	12,000.00
Net Income	3,085.84

Contingency Fund - Town of Homer 2023 Proposed Budget

	Budget
Ordinary Income/Expense	
Income	
4425.08 · Interest Income	100.00
4800.08 · General Sales Tax	62,509.10
Total Income	62,609.10
Expense	
5865.01 · Miscellaneous	
Total Expense	
Net Ordinary Income	62,609.10
Other Income/Expense	
Other Expense	
9150.00 · Transfers Out	
9050.02 · Transfer to Hotel/Tourism	5,000.00
9150.03 · Transfer to Recreation	15,000.00
9150.04 · Transfer to Street	6,000.00
9150.05 · Transfer to Police Fund	30,000.00
9150.10 · Transfer to Industrial	
Total 9150.00 · Transfers Out	56,000.00
Total Other Expense	56,000.00
Net Other Income	-56,000.00
Net Income	6,609.10