

TOWN OF HOMER
2025 PRELIMINARY BUDGET

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2025
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SUMMARY

**2025 TOWN OF HOMER PRELIMINARY BUDGET
SUMMARY**

CODE	FUND	ASSESSED VALUE	APPROPRIATIONS	REVENUES	UNEXPENDED FUND BALANCE	TO BE RAISED BY REAL ESTATE TAXES	TAX RATE PER 1000
A	GENERAL- TOWNWIDE	355,181,970.00	766,123.00	455,843.00	74,500.00	235,780.00	0.6638
B	GENERAL - OUTSIDE VILLAGE	355,181,970.00	98,871.00	98,871.00		0.00	0.0000
DA	HIGHWAY - TOWNWIDE	355,181,970.00	554,934.00	165,195.00	150,000.00	239,739.00	0.6750
DB	HIGHWAY - OUTSIDE VILLAGE	355,181,970.00	1,041,734.00	941,734.00	100,000.00		0.0000
	TOWN OF HOMER TAX RATE	355,181,970.00	2,461,662.00	1,661,643.00	324,500.00	475,519.00	1.3388

SF1	HOMER FIRE PROTECTION DIST.	221,468,478.00	217,860.00	0.00	0.00	217,860.00	0.9837
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TOTAL TOWN TAX RATE			2,679,522.00	1,661,643.00	324,500.00	693,379.00	2.3225
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	2020	2021	2022	2023	2024	2025
VILLAGE RATE PER/1000	\$1.31	1.31	1.32	1.34	1.34	1.34
FIRE PROTECTION RATE PER/1000	\$0.62	0.80	1.00	0.99	0.98	0.98
TOTAL TOWN TAX RATE PER/1000	\$1.93	\$2.11	\$2.32	\$2.33	\$2.32	\$2.32

GENERAL FUND
TOWNWIDE
APPROPRIATIONS

CODE	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	AS OF 09/11/2024	BUDGET 2024	% OF BUDGET	2025
A1010.1	Town Board - Personal Services	9,648.00	9,840.00	7,380.00	6,688.00	10,032.00	66.67%	10,032.00
A1010.4	Town Board - Contractual Exp.	278.47	55.00	265.00	0.00	500.00	0.00%	500.00
A1110.1	Town Justices - Personal Services	54,544.39	56,905.80	49,384.83	32,459.45	59,640.00	54.43%	61,500.00
A1110.2	Town Justices - Equipment	0.00	0.00	0.00	0.00	500.00	0.00%	500.00
A1110.4	Town Justices - Contractual	4,148.73	8,221.28	7,100.67	5,371.26	11,216.00	47.89%	11,216.00
A1220.1	Supervisor - Personal Services	8,000.04	8,000.04	8,000.04	5,333.36	8,000.00	66.67%	8,000.00
A1220.4	Supervisor - Contractual	13,656.37	14,489.91	13,485.00	11,664.60	14,000.00	83.32%	15,000.00
A1320.4	Auditor - Contractual	0.00	0.00	575.00	0.00	1,000.00	0.00%	1,000.00
A1340.4	Budget - Contractual	500.00	500.00	0.00	0.00	600.00	0.00%	600.00
A1355.10	Assessor - Towns Combined	46,875.00	29,184.14	30,533.10	15,118.78	40,000.00	37.80%	40,000.00
A1355.11	Assessor - Clerk's Salary	30,114.00	34,755.66	32,762.00	22,474.00	34,000.00	66.10%	34,500.00
A1355.12	Assessor - Deputy Assessor	0.00	17,855.10	23,529.99	14,806.49	30,000.00	0.00%	30,000.00
A1355.4	Assessor - Supplies	2,527.64	4,106.86	5,796.33	3,421.22	6,000.00	57.02%	6,000.00
A1355.41	Assessor - Reval							24,500.00
A1355.8	Assessors - Social Security	6,559.44	2,379.51	7,295.52	4,685.17	8,000.00	58.56%	7,500.00
A1410.1	Town Clerk - Personal Services	60,928.11	67,537.19	75,479.23	49,990.03	71,400.00	70.01%	85,000.00
A1410.2	Town Clerk - Equipment	730.00	0.00	3,556.00	4,395.00	5,268.00	83.43%	2,000.00
A1410.4	Town Clerk - Contractual	12,546.52	13,560.86	11,128.99	10,114.83	12,000.00	84.29%	13,000.00
A1420.4	Attorney - Town Fee	8,976.00	9,000.00	8,250.00	5,870.00	9,000.00	65.22%	6,200.00
A1420.41	Attorney - Contractual							5,000.00
A1440.4	Engineer - Contractual	0.00	0.00	0.00	0.00	900.00	0.00%	900.00
A1450.4	Elections - Contractual	0.00	300.00	150.00	150.00	150.00	100.00%	150.00
A1620.2	Buildings - Capital Reserve	0.00	0.00	0.00	1,535.34	50,000.00	3.07%	50,000.00
A1620.4	Operations of Bldgs. - Contractual	47,209.69	29,948.20	48,462.68	56,756.06	40,866.57	138.88%	40,000.00
A1910.4	Unallocated Insurance	34,644.02	37,730.79	22,112.00	22,690.22	22,000.00	103.14%	22,000.00
A1910.5	Crime Insurance	0.00	0.00	0.00	1,725.00	1,600.00	107.81%	1,800.00
A1920.4	Municipal Association Dues	1,579.00	900.00	1,899.00	175.00	1,000.00	17.50%	1,000.00
A3510.1	Control of Dogs - PS	9,686.04	9,879.96	10,079.94	6,734.55	10,300.00	65.38%	11,500.00
A3510.4	Control of Dogs - Contractual	219.73	160.00	250.00	80.00	500.00	16.00%	800.00
A5010.1	Highway Superintendent - PS	50,034.96	56,553.99	70,000.06	47,076.91	72,000.00	65.38%	73,400.00
A5010.4	Highway Superintendent - Contractual	401.61	263.54	673.74	1,050.00	1,200.00	87.50%	1,200.00
A5132.4	Garage - Contractual	6,861.90	20,727.97	6,823.37	5,390.10	12,800.00	42.11%	12,800.00
A6510.4	Veterans Services - Contractual	200.00	0.00	200.00	200.00	200.00	100.00%	200.00
A7550.4	Celebrations - Contractual	275.00	450.00	275.00	275.00	275.00	100.00%	275.00
A9010.8	State Retirement	35,765.56	24,000.00	25,086.00	0.00	45,000.00	0.00%	51,500.00
A9030.8	Social Security	14,082.56	19,917.95	17,155.47	11,243.25	17,300.00	64.99%	25,000.00
A9050.8	Unemployment Ins.	2,462.33	2,105.49	1,180.44	971.27	1,500.00	64.75%	1,500.00
A9055.8	Disability	0.00	0.00	0.00	1,600.00	.00	0.00%	1,600.00
A9060.8	Hospital & Medical Insurance	81,181.11	83,572.51	71,099.99	57,751.26	85,000.00	67.94%	108,450.00
TOTAL GENERAL FUND - TOWNWIDE APPROPRIATIONS		544,636.22	562,901.75	559,969.39	407,796.15	683,747.57	59.64%	766,123.00

GENERAL FUND
TOWNWIDE
REVENUES

CODE	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	AS OF 09/11/2024	BUDGET 2024	% OF BUDGET	2025
A1081	Payments in Lieu of Taxes	2,965.67	2,867.34	843.34	330.45	2,500.00	13.22%	500.00
A1090	Int. & Pen. on Real Property Taxes	11,919.36	12,706.35	11,989.07	13,027.86	12,000.00	108.57%	12,500.00
A1120	Non-Property Tax Distribution	161,439.00	167,034.02	163,505.00	180,250.00	180,250.00	100.00%	245,673.00
A1251	Tax Collector Fees	0.00	11.16	0.00	0.00	.00	0.00%	.00
A1255	Clerk Fees	1,862.93	1,451.92	1,632.83	523.46	1,500.00	34.90%	1,500.00
A1550	Public Pound Charges - Dog Control	205.00	280.00	100.00	50.00	200.00	25.00%	200.00
A1603	Vital Statistics Fees	780.00	820.00	960.00	530.00	700.00	75.71%	750.00
A2170	CDBG Monies	0.00	0.00	0.00	0.00	2,866.57	0.00%	.00
A2210	General Services - City of Cortland	70,000.00	70,000.00	71,783.00	35,920.00	72,143.00	49.79%	72,500.00
A2215	General Services – Town of Virgil	27,223.63	27,848.00	28,676.37	15,991.67	30,000.00	53.31%	26,400.00
A2401	Interest & Earnings	637.69	1,022.65	32,554.16	16.52	5,000.00	0.33%	5,000.00
A2401R	Interest & Earnings on Reserve	0.00	0.00	0.00	0.00	.00	0.00%	.00
A2410	Rental of Real Property	8,200.00	8,600.00	7,800.00	5,800.00	8,600.00	67.44%	8,600.00
A2544	Dog Licenses	7,421.00	6,748.00	5,797.00	3,753.00	7,000.00	53.61%	7,000.00
A2610	Fines & Forfeited Bail	21,693.50	30,111.00	29,011.00	12,608.00	30,000.00	42.03%	28,500.00
A2770	Miscellaneous	309.87	1,285.09	4,291.66	3,349.49	.00	0.00%	.00
A3001	State Revenue Sharing (Per Capita)	56,064.00	46,720.00	46,720.00	0.00	46,720.00	0.00%	46,720.00
A3089	State Aid – TMA	0.00	0.00	0.00	3,268.00	.00	0.00%	.00
TOTAL REVENUES		370,721.65	377,505.53	405,663.43	275,418.45	399,479.57	68.94%	455,843.00
APPROPRIATED FUND BALANCE		-41,220.43	-34,041.78	-70,694.04				74,500.00
TOTAL GENERAL FUND - TOWN WIDE REVENUES		329,501.22	343,463.75	334,969.39	275,418.45	399,479.57	68.94%	530,343.00

GENERAL FUND
OUTSIDE VILLAGE

APPROPRIATIONS

CODE	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	AS OF 09/11/2024	BUDGET 2024	% OF BUDGET	2025
B1420.4	Attorney – Contractual	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00
B3620.1	Code Enforcement – Personal Service	20,199.96	20,604.00	20,999.94	14,005.45	21,420.00	65.38%	21,850.00
B3620.11	Code Enforcement – Clerk	0.00	0.00	0.00	0.00	0.00	0.00%	4,000.00
B3620.12	Code Enforcement – Assist. PS	0.00	0.00	500.00	500.00	1,000.00	0.00%	1,020.00
B3620.2	Code Enforcement – Equipment	0.00	0.00	0.00	0.00	2,000.00	0.00%	2,000.00
B3620.4	Code Enforcement – Contractual	1,398.15	2,472.90	3,349.54	1,612.36	3,000.00	53.75%	2,750.00
B5182.4	Street Lighting - Contractual	7,241.85	7,517.94	6,955.42	5,091.18	6,000.00	84.85%	6,000.00
B7310.4	Youth Programs - Contractual	35,000.00	35,000.00	35,419.00	0.00	35,986.00	0.00%	35,986.00
B7510.4	Historian - Contractual	977.86	25.00	4,130.87	228.50	600.00	38.08%	600.00
B7510.41	Historian - Personal Services	807.50	1,650.00	1,685.04	1,146.64	1,720.00	66.67%	1,755.00
B8010.4	Zoning - Contractual/Attorney	7,177.50	7,699.77	7,132.78	2,194.24	7,500.00	29.26%	6,200.00
B8010.41	Zoning - Board	399.09	1,122.86	880.00	300.00	800.00	37.50%	800.00
B8020.4	Planning - Contractual/Attorney	7,633.40	8,107.70	7,526.43	4,000.00	7,500.00	53.33%	6,200.00
B8020.41	Planning - Board	1,848.11	1,215.54	1,810.00	438.51	2,200.00	19.93%	2,200.00
B9010.8	Employee Benefits – Retirement	0.00	0.00	3,340.00	0.00	3,927.00	0.00%	4,000.00
B9030.8	Employee Benefits - Social Security	1,545.30	1,648.33	116.86	1,297.50	1,847.00	70.25%	2,060.00
B9050.8	Employee Benefits – Unemployment	0.00	0.00	1,906.11	297.09	500.00		450.00
TOTAL GENERAL FUND - OUTSIDE VILLAGE APPROPRIATIONS		84,228.72	87,064.04	95,751.99	31,111.47	96,000.00	32.41%	98,871.00

REVENUES

CODE	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	AS OF 09/11/2024	BUDGET 2024	% OF BUDGET	2025
B1120	Non-Property Tax Dist	0.00	0.00	0.00	0.00	0.00	0.00%	4,000.00
B1170	Franchises	37,498.22	39,000.51	37,941.45	26,794.32	36,050.00	74.33%	35,500.00
B2110	Zoning Fees	750.00	325.00	325.00	150.00	200.00	75.00%	200.00
B2115	Planning Board Fees	1,250.00	1,150.00	1,300.00	500.00	750.00	66.67%	801.00
B2401	Interest & Earnings	132.32	228.95	12,099.09	37.42	4,000.00	0.00%	4,500.00
B2555	Building Permits	9,314.00	10,450.00	9,860.00	3,085.00	5,000.00	61.70%	5,000.00
B2770	Miscellaneous Sales	0.00	0.00	3,100.00	4,000.00	0.00	0.00%	0.00
B3005	Mortgage Tax	88,860.04	64,809.35	52,000.71	23,224.06	50,000.00	46.45%	48,870.00
TOTAL REVENUES		137,804.58	115,963.81	116,626.25	57,790.80	96,000.00	60.20%	98,871.00
APPROPRIATED FUND BALANCE		-53,575.86	-28,899.77	-20,874.26				
TOTAL GENERAL FUND - OUTSIDE VILLAGE REVENUES		84,228.72	87,064.04	95,751.99	57,790.80	96,000.00	60.20%	98,871.00

HIGHWAY
TOWNWIDE

APPROPRIATIONS

CODE	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	AS OF 09/11/2024	BUDGET 2024	% OF BUDGET	2025
DA5120.4	Bridges – Reserve	0.00	0.00	0.00	2,790.18	150,000.00	1.86%	150,000.00
DA5130.4	Machinery - Contractual	85,473.58	126,257.65	97,277.72	55,327.11	116,178.00	47.62%	117,000.00
DA5142.1	Snow Removal - Personal Services	131,455.21	116,296.00	143,969.41	70,076.12	156,000.00	44.92%	156,000.00
DA5142.4	Snow Removal - Contractual	107,731.88	145,646.50	118,411.69	27,348.59	120,000.00	22.79%	120,000.00
DA9030.8	Social Security	10,056.32	8,896.64	11,013.65	6,941.30	11,934.00	58.16%	11,934.00
DA9050.8	Unemployment	0.00	0.00	1,681.58	0.00	0.00	0.00%	0.00
TOTAL HIGHWAY FUND - TOWNWIDE APPROPRIATIONS		334,716.99	397,096.79	372,354.05	162,483.30	554,112.00	29.32%	554,934.00

REVENUES

CODE	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	AS OF 09/11/2024	BUDGET 2024	% OF BUDGET	2025
DA1120	Non Property Tax Distribution	104,093.00	129,272.00	127,595.00	124,595.00	124,595.00	100.00%	124,195.00
DA2300	Services for Other Gov'ts	31,516.44	32,146.76	32,789.71	24,959.36	33,778.00	73.89%	34,000.00
DA2401	Interest & Earnings	1,089.94	1,360.42	48,811.52	14.75	6,000.00	0.25%	7,000.00
DA2701	Refund of Prior Years Expenditures	0.00	0.00	0.00	11,771.08	0.00	0.00%	0.00
DA3960	Emergency Disaster Assistance	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
TOTAL REVENUES		136,699.38	162,779.18	209,196.23	161,340.19	164,373.00	98.15%	165,195.00
APPROPRIATED FUND BALANCE		-33,539.39	-1,870.39	-76,581.18				150,000.00
TOTAL HIGHWAY FUND - TOWNWIDE REVENUES		103,159.99	160,908.79	132,615.05	161,340.19	164,373.00	98.15%	315,195.00

HIGHWAY
OUTSIDE VILLAGE
APPROPRIATIONS

CODE	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	AS OF 09/11/2024	BUDGET 2024	% OF BUDGET	2025
DB5110.1	General Repairs - Personal Services	107,490.29	147,142.50	93,041.52	93,660.00	156,000.00	60.04%	23,000.00
DB5110.2	General Repairs - Equipment	131,175.18	250,286.96	304,366.37	91,403.33	300,000.00	30.47%	156,000.00
DB5110.4	General Repairs - Contractual	198,534.48	252,681.06	192,875.05	186,029.88	200,000.00	93.01%	300,000.00
DB5112.2	Permanent Improvements - Equipment	251,209.97	271,751.05	478,113.45	349,816.23	349,816.23	100.00%	200,000.00
DB1910.4	Unallocated Insurance	0.00	0.00	19,775.35	38.00	0.00	0.00%	200,000.00
DB9010.8	State Retirement	37,093.00	24,259.00	30,000.00	0.00	27,000.00	0.00%	32,000.00
DB9030.8	Social Security	7,154.10	11,256.42	7,117.67	5,584.52	11,934.00	46.80%	11,934.00
DB9040.8	Worker's Compensation	17,892.00	14,970.41	15,433.00	15,548.00	16,000.00	97.18%	16,000.00
DB9050.8	Unemployment	2,555.72	2,053.54	363.99	1,579.76	2,400.00	65.82%	2,400.00
DB9055.8	Disability	0.00	0.00	0.00	119.00	0.00	0.00%	400.00
DB9060.8	Hospital & Medical Insurance	71,830.38	71,098.78	62,017.75	51,856.73	100,000.00	51.86%	100,000.00
TOTAL HIGHWAY - OUTSIDE VILLAGE APPROPRIATIONS		824,935.12	1,045,499.72	1,203,104.15	795,635.45	1,163,150.23	68.40%	1,041,734.00

REVENUES

CODE	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	AS OF 09/11/2024	BUDGET 2024	% OF BUDGET	2025
DB1120	NonProperty Tax Distribution By	782,709.30	810,855.49	860,352.23	553,292.69	726,934.00	76.11%	734,234.00
DB2401	Interest & Earnings	248.50	275.76	6,103.48	56.76	5,000.00	1.14%	5,000.00
DB2665	Sale of Surplus Equipment	42,501.00	0.00	92,864.86	0.00	0.00	0.00%	0.00
DB2770	Misc. Sales	3,028.75	560.00	0.00	166.00	2,500.00	6.64%	2,500.00
DB3501	Consolidated Highway Aid	285,146.31	271,751.05	478,114.45	0.00	349,816.23	0.00%	200,000.00
TOTAL REVENUES		1,113,633.86	1,083,442.30	1,437,435.02	553,515.45	1,084,250.23	83.89%	941,734.00
APPROPRIATED FUND BALANCE		-288,698.74	-37,942.58	-234,330.87				100,000.00
TOTAL HIGHWAY - OUTSIDE VILLAGE REVENUES		824,935.12	1,045,499.72	1,203,104.15	553,515.45	1,084,250.23	51.05%	1,041,734.00

HOMER FIRE PROTECTION
DISTRICT

APPROPRIATIONS

CODE	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	AS OF 09/11/2024	BUDGET 2024	% OF BUDGET	2025
SF1-3410.4	Contractual Expense	170,186.00	213,813.00	213,813.00	213,813.00	213,813.00	100.00%	\$217,860.00
	TOTAL HOMER FIRE PROTECTION DISTRICT - APPROPRIATIONS	170,186.00	213,813.00	213,813.00	213,813.00	\$213,813.00	100.00%	\$217,860.00

REVENUES

CODE	DESCRIPTION	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	AS OF 09/11/2024	BUDGET 2024	% OF BUDGET	2025
SF1-1001	Real Property Taxes	170,186.00	213,813.00	213,813.00	213,813.00	213,813.00	100.00%	\$217,860.00
	TOTAL HOMER FIRE PROTECTION DISTRICT - REVENUES	170,186.00	213,813.00	213,813.00	213,813.00	\$213,813.00	100.00%	\$217,860.00

SCHEDULE OF SALARIES

Pursuant to Section 108 of the Town Law, salaries of the following elected Town officers are below as follows:

BOARD MEMBERS (\$2,508 X 4)	\$10,032.00
SUPERVISOR	\$8,000.00
HIGHWAY SUPERINTENDENT	\$73,400.00
TOWN JUSTICE	\$30,000.00
TOTAL SALARIES	121,432.00