

**POINTE COUPEE FIRE DISTRICT #3
BUDGET FOR YEAR ENDING (2025)**

	Current Year				
	(A)	(B)	(C)	(D)	(E)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End
	1/1/2025				[C + D]
SUMMARY OF REVENUES - BY SOURCES					
Local sources:					
AD VOL TAXES	\$ 808,000.00				
SALES TAXES	220,000.00				
STATE REVENURE SHARING	10,000.00				
VENTRESS SOLAR FARM	65,000.00				
	-				
Total Revenues from Local Sources	1,103,000.00				
SUMMARY OF EXPENDITURES - BY DEPARTMENTS					
Department					
2430 New Fire Truck	\$ 300,000.00				
6050 Sheriffs Pension	\$ 20,000.00				
6060 Dispatcher's Supplemental Fee	\$ 7,200.00				
6120 Uniforms	\$ 15,000.00				
6160 Recording Equipment 911	\$ 38,000.00				
6202 Conference & Seminars	\$ 2,000.00				
6203 Fire Prevention	\$ 2,000.00				
6206 Dues	\$ 20,000.00				
6210 Interest Expense	\$ 200.00				
6211 EMS Training	\$ 2,000.00				
6212 Dive Training	\$ 6,000.00				
6213 Fire Training	\$ 5,000.00				
6309 Oil/Grease/Filter	\$ 4,000.00				
6310 Fuel	20,000.00				
6311 Vehicle Repairs	50,000.00				
6313 Vehicle Tires	10,000.00				
6335 Grass Cutting	6,000.00				
6410 Equipment Repairs	10,000.00				
6415 Equipment Testing	20,000.00				
6420 Supplies	20,000.00				
6425 Security	1,700.00				
6430 EMS Supplies	5,000.00				
6431 Dive Equipment	3,000.00				
6432 Fire Equipment	100,000.00				
6440 Bank Charges	2,500.00				
6445 License/Permits	200.00				

**POINTE COUPEE FIRE DISTRICT #3
BUDGET FOR YEAR ENDING (2025)**

	Current Year				
	(A)	(B)	(C)	(D)	(E)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End
	1/1/2025				[C + D]
6505 Salaries Expense	400,000.00				
6510 Station Repairs	10,000.00				
6550 Board Compensation	1,500.00				
6600 Payroll Tax	40,000.00				
6601 Drug Testing	1,000.00				
6710 Vehicle Insurance	28,000.00				
6711 Property Insurance	23,000.00				
6712 Workman's Insurance	25,000.00				
6713 Insurance	4,000.00				
6715 Accounting Fee	18,000.00				
6716 Auditor	17,000.00				
6720 Legal Fees	5,000.00				
6740 Rent/Lease	7,500.00				
6800 Postage	1,000.00				
6810 Office Expenses	8,000.00				
6811 Office Equipment Maintenance	1,500.00				
6812 Publishing & Printing ex	1,000.00				
6820 Telephone & Internet	10,000.00				
6822 Travel/Lodging	3,000.00				
6825 Meals	3,000.00				
6830 Electricity	15,000.00				
6832 Water	3,500.00				
6836 Natural Gas	2,500.00				
6841 Fire Equipment New	50,000.00				
6890 Misc	1,500.00				
Total Expenditures by Departments	\$ 1,349,800.00	\$ -	\$ -	\$ -	\$ -
	#REF!	#REF!	#REF!	#REF!	#REF!
SUMMARY OF FUND BALANCE					
Net change in fund balance	(246,800.00)	-	-	-	-
Estimated Beginning Fund Balance	-	-	-	-	-
Estimated Ending Fund Balance	\$ (246,800.00)	\$ -	\$ -	\$ -	\$ -

**POINTE COUPEE FIRE DISTRICT #3
BUDGET FOR YEAR ENDING (2025)**

	Current Year				
	(A)	(B)	(C)	(D)	(E)
	Original Budget	Last Adopted Budget	Actual Year-to-Date as of: (Insert Date)	Estimated Remaining for Year	Projected Actual Result at Year End
	1/1/2025				[C + D]

[illegible]

	Upcoming Year	
(F)	(G)	(H)
% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
[E / B - 1]		[G / E - 1]
Not Available	-	Not Available
Not Available		
Not Available	-	Not Available
Not Available	-	Not Available
Not Available	-	Not Available
Not Available	-	Not Available
Not Available	-	Not Available
Not Available	-	Not Available
Not Available	-	Not Available
Not Available	-	Not Available
Not Available	-	Not Available
Not Available	\$ -	Not Available
	#REF!	
Not Available	#REF!	Not Available
Not Available	-	Not Available
Not Available	#REF!	Not Available

	Upcoming Year	
(F)	(G)	(H)
% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
[E / B - 1]		[G / E - 1]

I. PURPOSE OF SPREADSHEET

The purpose of this spreadsheet is to provide certain political subdivisions of the State with guidance on Louisiana Revised Statute R.S. 39:1305 C(2)(a).

II. INTENDED USERS OF THE SPREADSHEET

This spreadsheet is intended to be used by any political subdivisions of the State that must comply with the provisions of R.S 39:1305 C(2)(a). Political subdivisions that must comply with this statute include:

- (a) Parish governing authority and all districts, boards, or commissions created by such parish governing authority either independently or in conjunction with other units of government. (A governing authority is the body which exercises the legislative functions such as the police jury or the parish council.)
- (b) Municipality and all boards and commissions created by such municipality, either independently or in conjunction with other units of government.
- (c) Special district created pursuant to and under the authority of Article VI, Section 16 or 19 of the Louisiana Constitution.
- (d) City court.
- (e) District public defender office.
- (f) Housing authority.
- (g) Mortgage authority.
- (h) Political subdivisions of the state not included within the state's Comprehensive Annual Financial Reports.
- (i) Registrar of voters.
- (j) Independently elected parish offices, including the office of assessor, clerk of district court, coroner, district attorney, sheriff, and judges, but only insofar as their judicial expense funds, as provided for in Title 13 of the Louisiana Revised Statutes of 1950.

Note: School boards shall itemize revenues and expenditures in accordance with guidance provided by the Louisiana State Department of Education.

III. REQUIREMENTS OF R.S. 39:1305 C(1) & (2)(a)

C. The budget document setting forth the proposed financial plan for the general fund and each special revenue fund shall include the following:

(1) A budget message signed by the budget preparer which shall include a summary description of the proposed financial plan, policies, and objectives, assumptions, budgetary basis, and a discussion of the most important features.

(2)(a) A statement for the general fund and each special revenue fund showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received; revenues itemized by source; recommended expenditures itemized by agency, department, function, and character; other financing sources and uses by source and use; and the estimated fund balance at the end of the fiscal year. Such statements shall also include a clearly presented side-by-side detailed comparison of such information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character; other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information.

IV. DEFINITIONS AND TERMS

The Budget Statement Template uses the common definition of the terms function and character as follows:

Term	Source	Definition
Function	Common Definition	The action for which a person or thing is specially fitted or used or for which a thing exists: the purpose.
Character	Common Definition	Main or essential nature especially as strongly marked and serving to distinguish.

The Governmental Accounting Standards Board (GASB) definitions of function and character are provided below for consideration:

Term	Source	Definition
Function	GASB Codification 1800.133	<i>Function</i> or <i>program</i> classification provides information on the overall purposes or objectives of expenditures. Functions group related activities that are aimed at accomplishing a major service or regulatory responsibility. Programs group activities, operations, or organizational units that are directed to the attainment of specific purposes or objectives. Governmental units using program budgeting may use the program classifications and sub classifications in addition to or instead of functional classifications.
Character	GASB Codification 1800.136	Expenditures should be further classified by character, that is, on the basis of the fiscal period they are presumed to benefit. The major character classifications of expenditures are “Current Expenditures,” which benefit the current fiscal period; “Capital Outlays,” which are presumed to benefit both the present and future fiscal periods; and “Debt Service,” which presumably benefits prior fiscal periods as well as current and future periods. “Intergovernmental,” a fourth character classification, is appropriate where one governmental unit transfers resources to another, such as when states transfer “shared revenues” to local governments or act as an intermediary in federally financed programs...

V. DISCLAIMER

The information contained in this file is the opinion of the Louisiana Legislative Auditor (LLA), and is provided for guidance only. This information is provided with the understanding that the LLA is not rendering any formal legal opinion mandating specific budget practices. It is recommended that users seek the services of their competent professionals (e.g. financial advisors, legal counsel, accountants) to ensure compliance with applicable laws. Ultimately, implementation is the responsibility of local government management.

VI. NEED ADDITIONAL INFORMATION?

If you need additional information about this spreadsheet or the provisions of R.S. 39:1305 C (2)(a), you may contact the Louisiana Legislative Auditor's office at (225) 339-3800.

JANUARY FEB MARCH APRIL MAY JUNE

Ad Volorum

Solar Farm

SALES TAX

Rev Sharing:

Workman's Comp

JULY

AUG

SEPT

OCT

NOV

DEC

G/L Code	Authorized by	Authorized Signature	Authorized Date	Payee
----------	---------------	----------------------	-----------------	-------

6500 DW	6/24/2023
6500 DW	6/25/2023

Use

Check Amount

Check #

\$350.00	7098
\$108.20	7099

Date Cleared Bank Date Checks rec'd, signed, and mailed

1/30/2024
1/30/2024

MONTHLY EXPENSES SUMMARY

1/1/2025 2/1/2025 3/1/2025 4/1/2025 5/1/2025

G/L Code	Account Title	January	February	March	April	May
	2430 New Fire Truck					
	6050 She45riff's Pension					
	6060 Dispatcher Supplemental Pay					
	6120 Uniforms					
	6160 Recording Equipment 911					
	6202 Conferences and Seminars					
	6203 Fire Prevention					
	6206 Dues					
	6210 Interest Expense					
	6211 EMS Training					
	6212 Dive Training					
	6213 Fire Training					
	6309 Oil/Grease/Filter					
	6310 Fuel					
	6311 Vehicle Repairs					
	6313 Vehicle Tires					
	6335 Grass Cutting					
	6410 Equipment Repairs					
	6415 Equipment Testing					
	6420 Supplies					
	6425 Security					
	6430 EMS Supplies					
	6431 Dive Equipment					
	6432 Fire Equipment					
	6440 Bank Charges					
	6445 License/Permits					
	6505 Contract FF					
	6510 Station Repairs					
	6550 Board Compensation					
	6600 Payroll Tax Expesne					
	6601 Drug Testing					
	6710 Vehicle Insurance					
	6711 Property Insurance					
	6712 Workmans Insurance					
	6713 Insurance					
	6715 Accounting Fee					
	6716 Auditor					
	6720 Legal Fees					
	6740 Rent/Lease					
	6800 Postage					
	6810 Office Expense					

6811 Office Equipment Maintenance

6815 Advertising

6820 Telephone & Internet

6822 Travel/Lodging

6825 Meals

6830 Electricity

6832 Water

6836 Natural Gas

6841 Fire Equipment New

6890 Misc

Total

6/1/2025 7/1/2025 8/1/2025 9/1/2025 10/1/2025 11/1/2025 12/1/2025

June July August September October November December Total

