

CITY OF BAKER, LA
OPERATING AND CAPITAL BUDGET - UTILITY FUND
YEAR ENDING JUNE 30, 2020

Acct No	Acct Name	Sewer 15	Gas 16	Water 17	Billing 25	Total
OPERATING REVENUES						
CHARGES FOR SERVICES						
4370	WATER SALES	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
4375	GAS SALES	-	1,850,000	-	-	1,850,000
4385	SEWER FEES	825,000	-	-	-	825,000
4380	LATE/RECONNECTION CHARGES	-	-	-	200,000	200,000
4630	OTHER REVENUES	-	-	-	15,000	15,000
	<i>TOTAL CHARGES FOR SERVICES</i>	<i>825,000</i>	<i>1,850,000</i>	<i>1,000,000</i>	<i>215,000</i>	<i>3,890,000</i>
OPERATING EXPENSES						
COST OF GOODS SOLD						
5916.04	GAS PURCHASES	-	462,500	-	-	462,500
5824.05	WATER WELL MAINTENANCE	-	-	200,000	-	200,000
5830	WATER CHLORINATION	-	-	20,000	-	20,000
5839	WATER METERS	-	-	1,000	-	1,000
5840	WATER CONSERVATION COMM	-	-	1,500	-	1,500
5847	CATHODIC PROTECTION	-	2,500	-	-	2,500
5824.04	SEWER SYSTEM MAINTENANCE	15,000	-	-	-	15,000
5824.04	GAS SYSTEM MAINTENANCE	25,000	-	-	-	25,000
	<i>TOTAL COST OF GOODS SOLD</i>	<i>40,000</i>	<i>465,000</i>	<i>222,500</i>	<i>-</i>	<i>727,500</i>
PAYROLL AND RELATED BENEFITS						
5201.01	REGULAR SALARIES	98,000	126,000	133,000	208,500	565,500
5201.02	OVERTIME SALARIES	9,800	12,600	13,300	10,000	45,700
5201.03	PART-TIME SALARIES	-	-	15,000	5,000	20,000
5201.04	ACCRUED ABSENCES	95,000	-	-	45,000	140,000
5217	UNIFORMS	625	750	875	750	3,000
5230	RETIREMENT	25,480	32,760	34,580	54,210	147,030
5233.01	EMPLOYEE INSURANCE	45,000	45,000	30,000	20,000	140,000
5233.05	WORKERS' COMP INSURANCE	6,200	3,900	10,750	1,300	22,150
5250	UNEMPLOYMENT/OTHER EXPENSES	-	-	-	2,000.00	2,000
5652	MEDICARE	1,600	2,100	2,350	3,250	9,300
5944	EMPLOYEE DRUG TESTING	125	125	125	125	500
5209.09	TRAVEL/EDUCATION	500	500	500	500	2,000
5231	PENSION/OPEB	42,900	47,850	46,200	28,050	165,000
	<i>TOTAL PAYROLL/RELATED BENEFITS</i>	<i>325,230</i>	<i>271,585</i>	<i>286,680</i>	<i>378,685</i>	<i>1,262,180</i>
SUPPLIES		<i>5,000</i>	<i>9,500</i>	<i>8,000</i>	<i>2,500</i>	<i>25,000</i>
CONTRACTUAL SERVICES						
5205.03	POSTAGE/MAIL SERVICE	-	-	-	45,000	45,000
5908	CONTRACT METER READERS	12,000	27,000	21,000	-	60,000
5908	CONTRACTED SERVICES	31,340	28,125	97,235	57,500	214,200
5909	PROFESSIONAL FEES	5,000	11,250	8,750	10,000	35,000

5909.03	ENGINEERING FEES	10,000	22,500	17,500	-	50,000
	<i>TOTAL CONTRACTUAL SERVICES</i>	<i>58,340</i>	<i>88,875</i>	<i>144,485</i>	<i>112,500</i>	<i>404,200</i>
DEPRECIATION		<i>30,000</i>	<i>60,000</i>	<i>205,000</i>	-	<i>295,000</i>
REPAIRS/MAINTENANCE						
5221	AUTO OTHER EXPENSES					
5221.02	AUTO REPAIRS/MAINTENANCE	3,000	6,750	5,250	-	15,000
5824.06	EQUIPMENT/SYSTEMS	2,500	30,000	3,500	5,000	41,000
	<i>TOTAL REPAIRS/MAINTENANCE</i>	<i>5,500</i>	<i>36,750</i>	<i>8,750</i>	<i>5,000</i>	<i>56,000</i>
OCCUPANCY/OTHER OPERATING						
5204	TELEPHONE	2,000	4,500	3,500	-	10,000
5210	ASSOCIATION DUES	-	-	300	-	300
5221.03	AUTO INSURANCE	1,950	4,388	3,413	-	9,750
5221.04	AUTO GAS/OIL	6,000	13,500	10,500	-	30,000
5233.01	BONDS INSURANCE	-	-	-	950	950
5233.03	LIABILITY/PROPERTY INSURANCE	7,000	15,750	12,250	-	35,000
5245	EQUIPMENT RENTAL	1,800	4,050	3,150	1,000	10,000
5674	BANK/TRUST FEES	900	2,025	1,575	500	5,000
5848	RENT	65,000	146,250	113,750	35,000	360,000
5916.02	UTILITIES	23,000	51,750	40,250	-	115,000
5955	BAD DEBT	3,000	6,750	5,250	-	15,000
5836	HIGHWAY RIGHT-OF-WAY	-	200	-	-	200
5837	PIPELINE SEVERANCE TAX	-	4,500	-	-	4,500
5852	ANSWERING SERVICE	2,500	5,625	4,375	12,500	25,000
5940	OFFICIAL JOURNAL	-	-	-	1,500	1,500
	<i>TOTAL OCCUPANCY/OTHER OPERATING</i>	<i>113,150</i>	<i>259,288</i>	<i>198,313</i>	<i>51,450</i>	<i>622,200</i>
	<i>TOTAL OPERATING EXPENSES</i>	<i>577,220</i>	<i>1,190,998</i>	<i>1,073,728</i>	<i>550,135</i>	<i>3,392,080</i>
	<i>OPERATING INCOME (LOSS)</i>	<i>247,780</i>	<i>659,003</i>	<i>(73,728)</i>	<i>(335,135)</i>	<i>497,920</i>
NON-OPERATING REVENUES/EXPENSES						
4500	INTEREST EARNED	-	-	-	2,500	2,500
4600	GRANT PROCEEDS	-	-	100,000	-	100,000
5960	TRANSFERS	(75,000)	(75,000)	(100,000)	-	(250,000)
5756	INTEREST EXPENSE	-	-	(43,250)	-	(43,250)
5909.05	BOND COMM/ADMIN FEES	-	-	(7,400)	-	(7,400)
	<i>TOTAL NON-OPERATING, NET</i>	<i>(75,000)</i>	<i>(75,000)</i>	<i>(50,650)</i>	<i>2,500</i>	<i>(198,150)</i>
	<i>CHANGE IN NET POSITION</i>	<i>172,780</i>	<i>584,003</i>	<i>(124,378)</i>	<i>(332,635)</i>	<i>299,770</i>
	NET POSITION, BEGINNING					<u>10,978,036</u>
	NET POSITION, ENDING					<u><u>11,277,806</u></u>
	CHANGE IN NET POSITION					299,770
	BOND PRINCIPAL PYMTS	-	-	(111,000)	-	(111,000)

CAPITAL IMPROVEMENTS	(575,000)	(1,402,000)	(3,562,500)	-	(5,539,500)
FUNDS DESIGNATED FOR...					
OPERATING RESERVES					(125,000)
CONTINGENCY FOR EMERGENCIES/MANDATES					<u>(125,000)</u>
AMOUNT REQUIRED FROM SURPLUS OR OTHER SOURCES					<u><u>(5,600,730)</u></u>