

City of Baker, Louisiana

**OPERATING BUDGETS
CAPITAL BUDGET/CAPITAL PROGRAM
FISCAL YEAR ENDING JUNE 30, 2024**





PROPOSED OPERATING BUDGET
CAPITAL BUDGET/CAPITAL PROGRAM
FISCAL YEAR ENDING JUNE 30, 2024

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INTRODUCTION

The City of Baker, in accordance with Sections 6-03 and 6-12 of the City of Baker Home Rule Charter, is introducing the proposed operating and capital budgets and capital program for the upcoming fiscal year ending June 30, 2024.

The City of Baker provides for the general welfare of its citizens – fire/police protection, well-maintained infrastructure, cultural, recreational and other enriching opportunities – and provides utility services – water, gas and sewer. It also operates a cemetery providing for burial needs including two mausoleums and a special place for infants. Budgeting for a large organization that provides many services is a complex process. It requires forecasts on commodities such as gas prices, demand for services from grass-cutting to libraries to sports complexes and the impact of economics such as sales trends among other things. It also requires anticipation of future events and a vision to continue enhancing the city as a place people choose to do business and live. Prioritizing revenue streams to accommodate these costs is a daunting task requiring a focus on both maintaining/increasing current revenues and exploring options for new sources.

This message is designed to provide clear and accurate information on the budgetary process, estimated revenue streams and a basic description of departmental needs and spending.

SUMMARY OF THE BUDGET PROCESS

Simply speaking, the budget is proposed by the Mayor and adopted by the City Council. It is composed of two main documents – operating budget and capital budget/program.

Operating budgets are required for the General Fund and Special Revenue Funds. Its format requires a detailed listing of revenues and a modified lump sum for expenditure in accordance with Article VI, Section 6-02 of the City's Charter. The governmental fund budgets presented herein, however, provide a detailed listing of expenditures by department in order to provide additional accountability and transparency. While an operating budget is not required for proprietary funds – Utility, Cemetery and Sewer Revenue – one has been prepared for all three funds to provide a tool for management to monitor cash and control spending. It also demonstrates fiscal responsibility in the event these funds require bonded indebtedness or other long-term financing.

The capital budget includes expenditures for long-lived assets, infrastructure and capital projects required to deliver the day-to-day services provided by the City. It includes a capital program that consists of anticipated needs or projects planned over the next four years. This budget assumes availability of funding and does not consider any unanticipated needs that could supersede these plans. As a result, future projections are subject to change each year. The capital budget and capital program are presented to the Planning and Zoning Commission for review prior to presentation to the City Council.

During the budget preparation period, department heads submit their requests for purchases and capital needs to Finance. The information is compiled into the documents herein provided

considering whether the projected revenues will be sufficient to cover the projected costs of providing services. If the revenues are not sufficient, the process of prioritizing begins to reduce costs to a level that is not more than the sum of current anticipated revenues and available surplus. The revenue forecasts indicate additional resources are needed – new or expanded programs – to meet the evolving demands for City services. This is one of the catalysts for the capital programs being introduced and/or continued to provide new and expanded revenue streams that will initiate growth within the city as well as create new revenue streams. We continuously work to bring different partners together to harness resources the City needs for sustainable economic growth.

Introduction of the budget to the City Council is initially made on or about May 15th. After completing the public hearing and deliberative processes, the City Council votes to adopt the budget no later than June 15th. The Mayor can choose to veto or let it become law. If a veto is chosen, it must apply to the entire budget as line-item vetoes are not allowed. Should a budget not be adopted by June 30th, the City Charter provides that the presented budget is presumed adopted and becomes effective on July 1st.

A printed copy of the budget will be available at City Hall for public inspection. The public's participation in the budget process is through comments during the public hearing. Because the budget is an estimate based on currently known facts and anticipated events, amendments may be needed to recognize necessary expenditures or projects that were not foreseeable at the time that the budget was prepared.

BUDGET PRESENTATION

As indicated, the proposed budget appropriations are presented in the following order:

1. General Fund Revenues
2. General Fund Expenditures
3. Governmental Funds Capital Budget/Program
4. Special Revenue Funds Revenues, Expenditures and Capital Outlay
 - a. 911 Communications Fund
 - b. Half-Cent Special Tax – Fire and Police
 - c. Streets
5. Proprietary Funds Revenues, Expenses and Capital Budget/Program
 - a. Utility Fund
 - b. Cemetery Fund
 - c. City-Parish Sewer Revenue Fund

FUND STRUCTURE

The City of Baker uses the same basis for budgeting as it does for accounting. Governmental fund financial statements are budgeted and reported using a modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available if they are collectible within a reasonable period to pay liabilities of the

current period, i.e., generally 60 days after the close of the fiscal year. Expenditures are recorded when a liability is incurred. Debt service, capital outlay and compensated absences, however, for governmental-type funds are recorded when paid.

Business-type activities are reported using an accrual basis of accounting. It differs from governmental fund types in that long-lived assets and liabilities are reported. The City adopts an annual budget for these funds as a sound management tool.

The City of Baker utilizes funds for reporting purposes as follows:

▣ General Fund – This is the primary operating fund of the City used to record only revenues and expenditures. It does not recognize either long-term assets or liabilities. It accounts for traditional governmental services such as administration, inspections, buildings and grounds, public safety and public works except those required to be accounted for in another fund.

▣ Special Revenue Funds – These account for funds received that are dedicated by law to be spent for a particular purpose. The City has three special revenue funds described as follows:

1. 911 Communications – accounts for funding from EMS to provide for expenses related to 911 dispatchers;
2. Half-Cent Special Tax – accounts for ½ cent sales tax collected for the purpose of salaries/benefits and other related expenses of fire and police protection;
3. Streets – accounts for sales tax received for the purpose of street construction, maintenance and beautification.

▣ Proprietary Funds – These account for funds received for services provided directly to citizens and/or customers. The City has three proprietary funds as follows:

1. Utility – accounts for charges for water, gas and sewer services provided to both residential and commercial customers;
2. Cemetery – accounts for sales of plots, vaults, crypts, markers and other such amenities for burials;
3. City-Parish Sewer Revenue – accounts for charges to East Baton Rouge Parish for the costs of invoicing parish customers within the City's boundaries.

REVENUE SOURCES OF THE GENERAL FUND

Revenues may be assigned, committed, restricted or unrestricted. The major unrestricted revenue sources of the General Fund, generating more than 50% of its funding, includes

▶ Sales Tax	37.3%
▶ Garbage Collection	8.1%
▶ Franchise Fees	6.9%

Sales tax – including trade and motor vehicle sales – is crucial to the City's ability to provide basic services to its citizens. The City realized more than 80% of the current year's budgeted sales taxes

as of March 31st. This is due to both an increase in our sales tax base as well as communication efforts that have drawn people to shop in Baker. The FY2024 budget includes expenditures of more than \$450,000 for education, recreation, cultural and community events and economic development. These activities provide an environment where businesses can prosper and citizens can realize a more satisfying quality of life for themselves and their families. Education also plays a key role in the prosperity of a municipality, and our school system realizes increases in its operating budget as the city builds its sales tax base. Based on the dedicated portion of the current sales tax base, the public school system within the City's boundaries realizes approximately 67% of the City's growth.

The labor force across the country is shrinking and, as a result, some businesses have shut their doors due to an inability to find workers. This trend has not impacted on the City's revenues at this point but is cause for concern. This budget recognizes a slight decrease in business licenses to avoid a necessary reaction to an actual decrease.

Revenues that have been assigned by management to be used for a specific purpose include Buffalo Festival proceeds. This event does not have a profit motive because the need for a community event such as this is considered to offer community enrichment. Patrons from outside of the City are also expected to utilize local businesses.

The City Council committed certain revenue sources for public safety. These revenue streams include traffic fines from tickets written by the City's police department and issued through Redflex (camera). It is anticipated that \$535,000 will be realized from fines, and all will be used for traffic division salaries and benefits, auto maintenance and gas/oil.

Finally, the city receives revenues restricted by the donor or by law for a specific purpose. These include a DARE grant and a tax imposed on lodging sales referred to as the hotel/motel tax. The DARE grant is a reimbursement-type grant covering a portion of the costs associated with conducting drug-resistance education at Baker Middle School involving salaries and benefits of a DARE officer as well as training and graduation supplies. The hotel/motel tax is used 95% for economic and community growth and 5% for recreational and family activities.

Another source of funding for general activities that can be utilized is operating transfers from the City's proprietary funds. These are budgeted at \$2.5 million of which more than 50% will be utilized for fire and police protection.

The FY2024 budget anticipates operating transfers to the General Fund as follows:

Utility Fund	\$ 729,000
Sewer Revenue Fund	25,000
Half-Cent Special Tax Fund – Fire	730,000
Half-Cent Special Tax Fund – Police	<u>730,000</u>
	<u>2,214,000</u>

This budget also anticipates a transfer of \$271,000 from the Utility Fund to 911 Communications. The cost to operate a 911 communications center has risen, but the payments received for EMS services from the Parish of East Baton Rouge have declined.

Previously, expenses related to salaries/benefits and capital/technology expenses for the fire and police departments were budgeted through the Half-Cent Special Tax Fund. The current year budget, however, recognizes transfers of sales tax collections to the General Fund to be utilized for salaries/benefits, leases, and technology. The annual collections fall short of these expenses requiring General Fund infusion for fire/police protection. Management also felt that the actual cost of public safety was more transparent if all expenditures were reported in the same fund as opposed to having certain expenses reported separately.

EXPENDITURES OF GOVERNMENTAL FUNDS

As with any service organization, the most significant costs are related to employees, i.e., salaries, retirement, insurance, etc. The City strives to be competitive in this area to attract well-qualified individuals and to create an atmosphere that fosters longevity. Rising insurance and retirement costs continue to challenge this goal, but the City has managed to increase salaries for all fire, police and municipal employees over the past seven years through the Mayor's initiative created in FY2017 allowing for all employees to realize competitive and fair wages for the work performed. The goal of the initiative was met during FY2021 but, considering the economic pressures placed on families, this budget allows for a 2% across-the board raise, excepting elected positions. An increase in retirement benefits is synonymous with increased wages and is an expense outside of the City's control. Retirement benefits will (1) remain the same at 29.5% for municipal employees; (2) 33.25% for fire; and (3) increase to 33.45% from 29.75% for police.

The major cost centers of the City's governmental activities, accounting for nearly 70% of operating costs, are as follows:

► Public Safety	50.4%	fire and police protection
► Public Works	19.4%	garbage and streets/infrastructure

This budget includes a lease purchase that requires annual payments for 3 pumpers and a ladder truck – needed for the City's excellent fire rating. It also includes the lease of vehicles for both fire and police that will allow for lower maintenance costs over the next several years as well as the ability for the City to keep on top of technological advancements in emergency preparedness and disaster recovery that change rapidly. The creation of a rotation for fire engines/pumpers is in its infancy but, considering the close of the 3-year lease on the horizon, will be finalized in the coming year. This will allow for a systematic outlay for capital assets for better budgeting and capital management.

With general government, the most significant areas in terms of annual spending, accounting for more than 58% of the General Fund budget excluding the public safety and public works, are as follows:

► Buildings/Grounds	30.2%	facility maintenance/technology
► Judicial System	17.8%	court and prosecution functions
► Development	10.3%	economic and community

The proposed expenditures for the year ending June 30, 2024, do not require the use of prior year surpluses for the General Fund. Spending is closely monitored and curbed if revenues appear to fall short of budgeted amounts. The revenues, however, do not recognize anticipated increases as a result of intense public relations that have proven effective in bringing more businesses to the area as these resources cannot be determined accurately at this time. The utilization of grant programs will be used where applicable to relieve the burden on the government.

CAPITAL IMPROVEMENTS

The capital budget summarizes the capital needs of the City for the coming year as well as the subsequent four years by department. It focuses on the need to continue the services provided to citizens but also on projects that will improve the ability to provide economic, recreational, and cultural opportunities. This budget provides the source of anticipated funding to bring these projects to fruition as required, but management plans to exhaust all avenues in obtaining LGAP and grant monies to supplement its treasury to do this.

Public safety is one of the most basic responsibilities of local governments. It is vital that the city remains one of the safest cities in the southern region and that the streets are well maintained for both economic and community development. More than \$2.86 million was expended in the last 3 years to update technology, replace the public safety fleets, and purchase safety gear and equipment. The current year includes another \$1.46 million for both fire and police including law enforcement equipment and uniforms/gear. Included in the proposed capital program is a fire station to be built on the west side of the railroad tracks, the cost of which is anticipated to be \$1.75 million over the next three years. Additionally, funding for an expansion of the EMS site on Lavey Lane to include space dedicated to fire is anticipated.

Infrastructure additions and improvements – facilities and streets/sidewalks – are budgeted at a cost of \$8.3 million. Consideration for a new mausoleum began a few years back, and we are hoping to bring that to fruition during this coming year. There are no available crypts in the two mausoleums currently on-site. Included in infrastructure expenditures is \$1.33 million for the construction/maintenance of streets and sidewalks as well as continuous monitoring of drainage on city-owned streets. Warmer temperatures increase rainfall and, although Louisiana wasn't initially impacted by climate changes, it has seen more rainfall in the past couple of years. It is anticipated that this trend will continue making it more frustrating for homeowners that never experienced issues from water events before but now find rising water in and around their homes. The City has expended more than \$1.14 million in the past year alone to clear waterways running in and through the city's boundaries.

More than \$4.0 million was utilized over the past four years to overlay streets. There are both parish and state roads that run through the City, and management continues contact with officials

to ensure that they are included in the transportation planning/budgets of those entities. A partnership was established with La. DOTD to overlay Baker Boulevard, a state-owned road, from Highway 19 to the city's boundaries. Negotiations continue with the state for improvements to Lavey Lane prior to the transfer of this road to the City. Groom Road, a parish-owned highway, is slated for improvements by the City-Parish to alleviate flooding along that corridor. We participate in all meetings regarding this process to keep that project on the forefront.

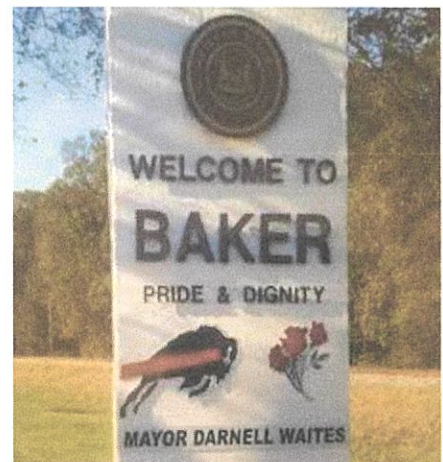
One item in the Mayor's Vision is to provide quality green space and recreational facilities that open avenues for building a stronger community. Not only will this provide resources for the benefit of our youth to engage in team sports, but it can also be an economic resource by bringing people into our city for tournaments and such who will patronize our businesses. We have been working with BREC as a major stakeholder in these efforts.

Another item in that vision is the expansion of our boundaries to allow for growth both of residents and businesses for which \$1 million has been requested. Annexation sometimes involves land acquisition and nearly always involves the extension of infrastructure required to provide services to the expanded areas. Such annexation increases the City's property tax and sales tax base – two of the top five sources of revenues used for services to its citizens.

Management hopes that this summary has been enlightening to the vision and hopes that it has for the City of Baker. We invite you to consider these ideas when reviewing the proposed budgets and capital program and ask questions.

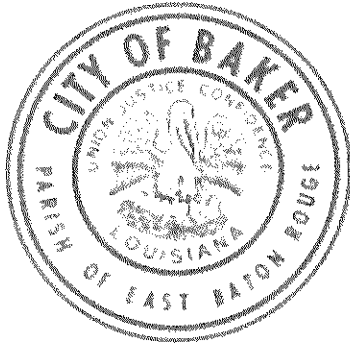
We're moving "Baker Forward"

A Place to Call Home!



In compliance with the Local Governmental Budget Act...

This document will be available for public inspection prior to its adoption at City Hall during normal business hours which are 7:30-5:30 Monday through Thursday. Entry to this government building has been restricted due to the pandemic, but every effort will be to accommodate any requests for review. Masks are required. Copies can also be obtained by contacting the Finance Department at 225-778-1751.



**PROPOSED OPERATING BUDGET
CAPITAL BUDGET/CAPITAL PROGRAM
FISCAL YEAR ENDING JUNE 30, 2024**

FINANCIAL SECTION — GOVERNMENTAL FUNDS

General

911 Communications

**Half-Cent Special Tax — Fire and Police
Streets**

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022 Audit	2023		2024 Proposed
			Budget	YTD 3/31	
UNASSIGNED					
INTERGOVERNMENTAL					
4000	C/P STREET MAINTENANCE	\$ 58,610	\$ 45,940	\$ 38,145	\$ 51,220
4010	DOTD WEED CUTTING	13,288	13,290	13,288	13,288
TOTAL INTERGOVERNMENTAL		71,898	59,230	51,433	64,508
TAXES					
4030	SALES TAX	4,554,667	4,320,000	3,688,272	5,000,000
4032	MOTOR VEHICLE SALES TAX	509,936	540,000	361,368	500,000
4040	FRANCHISE TAX	641,792	620,000	680,759	905,000
4050	PROPERTY TAX	466,063	460,000	434,474	560,000
4060	CABLE FRANCHISE FEE	112,942	90,000	82,389	109,000
4070	INDUSTRIAL TAX	64,560	75,000	67,361	70,000
4080	FIREMANS TAX	107,082	55,000	-	110,000
4090	HOME BUSINESS TAX	950	1,000	650	1,000
4100	BEER TAX	3,564	5,800	2,931	5,800
4110	CHAIN STORE TAX	14,935	13,250	8,195	13,000
TOTAL TAXES		6,476,491	6,180,050	5,326,397	7,273,800
LICENSES & PERMITS					
4150	INSURANCE LICENSES	178,074	185,000	112,953	180,000
4160	BUSINESS LICENSES	255,267	275,000	193,877	200,000
4170	PLUMBING/HEAT & AIR LICENSES	4,100	4,500	3,300	4,500
4180	ELECTRICAL LICENSES	3,700	4,000	3,400	4,000
4190	BUILDING PERMITS	46,352	15,000	37,625	50,000
4200	PLUMBING/HEAT & AIR PERMITS	5,783	4,800	6,800	7,000
4210	ELECTRICAL PERMITS	4,868	4,200	7,039	6,000
4220	LIQUOR LICENSE	4,600	5,500	3,500	4,600
4235	RETAIL CLERK FEES	-	1,000	120	-
TOTAL LICENSES & PERMITS		502,744	499,000	368,614	456,100
CHARGES FOR SERVICES					
4250	GARBAGE COLLECTION	1,178,128	1,173,000	892,866	1,190,000
4270	RESOURCE OFFICER	52,801	47,000	35,745	52,000
4280	CIVIC CENTER FEES	17,700	25,000	15,100	60,000
4300	RENT - UTILITY	360,000	360,000	270,000	400,000
4310	RENT - SEWER	20,000	20,000	15,000	20,000
4315	RENT - CEMETERY	6,000	6,000	4,500	6,000
4320	RENT - CITY PROPERTY	126,287	130,000	93,556	150,000
4330	POLICE REPORTS/FINGERPRINTING	2,695	4,000	1,821	2,700
4340	REZONING FEES	2,565	1,000	1,390	2,500

Continued

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024
		Audit	Budget	YTD 3/31	Proposed
4350	BLIGHTED PROP REIMBURSEMENTS	5,889	10,000	12,354	15,000
4610	INSPECTION FEES	15,910	15,700	12,740	17,000
	<i>TOTAL CHARGES FOR SERVICES</i>	<i>1,787,975</i>	<i>1,791,700</i>	<i>1,355,071</i>	<i>1,915,200</i>
CITY COURT/PROSECUTOR					
4400	COURT FEES	19,080	30,000	19,143	25,000
4360	DEFERMENT/PROSECUTOR FEES	40,075	50,000	54,817	75,000
	<i>TOTAL CITY COURT/PROSECUTOR</i>	<i>59,155</i>	<i>80,000</i>	<i>73,960</i>	<i>100,000</i>
INTEREST					
4500	INTEREST EARNED	127,020	30,000	52,249	135,000
GRANTS/CONTRIBUTIONS					
4600	GRANT PROCEEDS	14,792	250,000	7,117	15,000
4605	FEMA AND OTHER CONTRIBUTIONS	2,495,769	2,440,000	2,694,201	2,000,000
4604	DONATIONS	284,063	68,000	1,700	2,000
4452	REIMB/MARSHAL EXPENSES	67,317	-	-	-
	<i>TOTAL GRANTS/CONTRIBUTIONS</i>	<i>2,861,940</i>	<i>2,758,000</i>	<i>2,703,018</i>	<i>2,017,000</i>
OTHER					
4341	VIDEO BINGO REVENUE	140,146	140,000	108,048	145,000
4390	AUCTION PROCEEDS/SALES	140,218	50,000	8,508	75,000
4620	VENDING/ATM COMMISSIONS	-	-	175	1,200
4628	INSURANCE PROCEEDS	66,921	35,000	10,934	70,000
4630	MISCELLANEOUS/OTHER REVENUES	10,956	10,000	6,670	10,000
4634	COMMUNITY EVENTS	-	1,000	-	1,000
4640	RECYCLED REVENUES	230	6,200	-	6,200
	<i>TOTAL OTHER</i>	<i>358,471</i>	<i>242,200</i>	<i>134,334</i>	<i>308,400</i>
	OPERATING TRANSFERS, NET	<i>1,335,002</i>	<i>1,725,675</i>	<i>1,149,260</i>	<i>2,214,000</i>
	TOTAL UNRESTRICTED REVENUES	13,580,696	13,365,855	11,214,336	14,484,008
ASSIGNED					
BUFFALO FESTIVAL 01-29-13					
4405	DONATIONS	-	10,000	-	-
4688	ADVERTISING/SPONSORSHIPS	-	20,000	-	15,000
4680	EVENT PROCEEDS	9,313	15,000	-	15,500
	<i>TOTAL BUFFALO FESTIVAL/TOTAL ASSIGNED</i>	<i>9,313</i>	<i>45,000</i>	<i>-</i>	<i>30,500</i>

Continued

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022 Audit	2023		2024 Proposed
			Budget	YTD 3/31	
COMMITTED					
TRAFFIC SAFETY					
4410	FINES	71,744	75,000	45,832	70,000
4415	REDFLEX FINES	537,082	500,000	332,722	535,000
TOTAL COMMITTED REVENUES		608,825	575,000	378,554	605,000
RESTRICTED					
DARE					
4600	GRANT PROCEEDS - DARE	-	10,505	-	11,500
ECONOMIC/COMMUNITY DEVELOPMENT					
4085	HOTEL/MOTEL TAX	110,746	95,000	49,288	110,000
4086	HOTEL/MOTEL TAX/RECREATION	3,431	5,000	2,594	5,000
4630	ECONOMIC DEVELOPMENT	10,276	-	-	-
TOTAL ECONOMIC DEVELOPMENT		124,454	100,000	51,882	115,000
TOTAL RESTRICTED REVENUES		124,454	110,505	51,882	126,500
TOTAL GENERAL FUND REVENUES		14,323,287	14,096,360	11,644,772	15,246,008

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND 01
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024
		Audit	Budget	YTD 3/31	Proposed
GENERAL GOVERNMENT - ADMINISTRATIVE 01-01-01					
5201.01	REGULAR SALARIES	231,310	250,000	169,110	274,000
5201.02	OVERTIME SALARIES	4,984	2,500	3,855	2,500
5201.03	PART-TIME SALARIES	-	1,000	-	1,000
5217	UNIFORMS	-	150	126	150
5230	RETIREMENT	66,856	74,000	49,675	80,850
5233.01	EMPLOYEE INSURANCE	18,415	19,500	12,695	19,500
5233.05	WORKERS' COMP INSURANCE	10,141	9,000	6,484	2,000
5652	MEDICARE	3,241	3,700	2,412	4,000
5207	ADMIN EXPENSE	2,100	2,100	1,575	2,100
5209.01	MAYOR TRAVEL/EDUCATION	2,133	2,000	1,436	3,000
5209.09	OTHER - TRAVEL/EDUCATION	579	1,000	1,821	2,000
5205	OFFICE & SUPPLIES	2,235	2,000	2,475	2,000
5205.03	POSTAGE/FREIGHT	625	500	1,790	1,000
5205.04	MUNICIPAL ASSESSMENT ROLL	5,610	5,700	5,595	5,700
5205.12	MEALS/MEETINGS	279	1,000	-	1,000
5210	ASSOCIATION DUES	5,116	3,500	4,772	5,200
5221.02	AUTO REPAIRS/MAINTENANCE	1,398	500	1,767	500
5221.03	AUTO INSURANCE	2,165	2,700	1,706	1,040
5221.04	AUTO GAS & OIL	5,385	5,000	2,981	5,000
5245	EQUIPMENT RENTAL	-	57,000	57,424	660
5909.06	OTHER PROFESSIONAL SERVICES	5,400	-	-	5,000
TOTAL ADMINISTRATIVE		367,972	442,850	327,703	418,200
GENERAL GOVERNMENT - GOVERNANCE					
COUNCIL 01-01-02					
5201.03	PART-TIME SALARIES	51,000	51,000	38,250	51,000
5201.06	COUNCIL CLERK SALARY	15,000	15,000	11,250	15,000
5652	MEDICARE	5,554	4,200	4,165	5,100
5233.05	WORKERS' COMP INSURANCE	2,405	1,500	1,611	2,400
5233.09	SELF INSURED LIFE INS. POLICY	-	-	-	-
5207	COUNCIL EXPENSE	21,600	24,000	16,200	24,000
5209.02	DISTRICT 1 TRAVEL/EDUCATION	385	750	654	750
5209.04	DISTRICT 2 TRAVEL/EDUCATION	612	750	695	750
5209.10	DISTRICT 3 TRAVEL/EDUCATION	611	750	446	750
5209.11	DISTRICT 4 TRAVEL/EDUCATION	792	750	407	750
5209.12	DISTRICT 5 TRAVEL/EDUCATION	637	750	135	750
5209.09	OTHER - TRAVEL/EDUCATION	-	425	-	425
5204	TELEPHONE	2,958	3,000	2,470	3,300
5205.01	OFFICE & SUPPLIES	545	500	572	500
5205.03	POSTAGE/FREIGHT	30	50	-	50

Continued

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND 01
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024
		Audit	Budget	YTD 3/31	Proposed
5210	ASSOCIATION DUES	175	175	-	175
5233.08	PUBLIC OFFICIALS E & O	14,001	12,000	-	12,000
5922	CODIFICATION	950	1,300	1,321	1,300
5909.06	OTHER PROFESSIONAL SEREVICES	-	-	6,000	-
5940	OFFICIAL JOURNAL	29,953	35,000	23,084	35,000
TOTAL COUNCIL		147,208	151,900	107,261	154,000

CIVIL SERVICE BOARDS 01-12

5201.03	PART-TIME SALARIES	9,600	19,200	7,800	9,600
5205.01	OFFICE & SUPPLIES	320	750	-	250
5205.03	POSTAGE	55	50	-	50
5909.02	LEGAL/PROFESSIONAL FEES	-	8,000	-	2,000
5940	OFFICIAL JOURNAL	-	1,000	19	1,000
TOTAL CIVIL SERVICE BOARDS		9,975	29,000	7,819	12,900

ALCOHOLIC BEVERAGE CONTROL BOARD 01-01-03

5201.03	PART-TIME SALARIES	3,750	3,800	2,700	3,600
5757	ADVERTISING	-	-	-	-
TOTAL ABC BOARD		3,750	3,800	2,700	3,600

PLANNING & ZONING COMMISSION 01-01-05

5201.03	PART-TIME SALARIES	3,600	3,600	2,700	3,800
5205.01	OFFICE & SUPPLIES	7	100	-	50
5205.03	POSTAGE/FREIGHT	-	150	-	-
5757	ADVERTISING	797	250	-	1,000
TOTAL PLANNING & ZONING		4,404	4,100	2,700	4,850
TOTAL GOVERNANCE		165,337	188,800	120,480	175,350

GENERAL GOVERNMENT - CITY ATTORNEY 01-01-06

5201.01	REGULAR SALARIES	84,269	65,000	63,420	66,200
5230	RETIREMENT	24,426	19,500	19,650	19,500
5233.01	EMPLOYEE INSURANCE	19,676	20,000	13,304	15,600
5233.05	WORKERS' COMP INSURANCE	2,830	2,000	1,878	2,000
5652	MEDICARE	1,078	1,000	834	1,000
5209.09	TRAVEL/EDUCATION	-	2,750	-	2,000
TOTAL CITY ATTORNEY		132,281	110,250	99,087	106,300

GENERAL GOVERNMENT - JUDICIAL SYSTEM

CITY COURT 01-05-11

5201.01	REGULAR SALARIES	287,867	293,000	230,706	324,000
5201.02	OVER-TIME SALARIES	3,510	1,000	57	500

Continued

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND 01
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024
		Audit	Budget	YTD 3/31	Proposed
5201.03	PART-TIME SALARIES	8,014	30,000	-	56,000
5230	RETIREMENT	87,635	87,000	71,888	112,500
5233.01	EMPLOYEE INSURANCE	51,021	50,000	47,693	64,000
5233.05	WORKERS' COMP INSURANCE	13,969	10,000	8,896	12,000
5240	AD HOC JUDGE	300	3,000	300	1,000
5652	MEDICARE	4,496	6,500	3,080	5,700
5209.08	JUDGE TRAVEL/EDUCATION	2,500	2,500		2,500
5207	JUDGE EXPENSE	2,100	2,100	1,575	2,100
5205.01	OFFICE SUPPLIES	2,052	4,000	815	2,000
5205.03	POSTAGE/FREIGHT	5,851	10,000	3,744	7,000
5245	EQUIPMENT RENTAL	-	750	-	-
5908	CONTRACTED SERVICES	-	2,500	-	-
5909.01	AUDITING FEES	5,000	5,000	5,000	5,000
5909-04	TECHNOLOGY/COMPUTER	-	-	2,085	2,500
TOTAL CITY COURT		474,316	507,350	375,838	596,800

PROSECUTOR 01-05-12

5201.01	REGULAR SALARIES	71,611	121,000	51,510	66,850
5201.1	PRE-TRIAL DIVERSION SALARIES	7,824	7,800	5,162	7,800
5201.03	PART-TIME SALARIES	32,578	35,000	25,021	52,300
5217	UNIFORMS	-	-	34	100
5230	RETIREMENT	21,425	35,500	15,304	37,450
5233.01	EMPLOYEE INSURANCE	7,160	7,100	4,144	5,000
5233.05	WORKERS' COMP INSURANCE	6,448	4,500	3,988	4,500
5652	MEDICARE	3,891	2,000	2,951	4,500
5241	AD HOC PROSECUTOR	5,100	4,500	3,400	4,500
5209	TRAVEL/EDUCATION	1,570	2,750	1,900	2,750
5205.01	OFFICE SUPPLIES	713	1,000	1,158	1,000
5205.03	POSTAGE/FREIGHT	512	550	432	550
5210	ASSOCIATION DUES	-	50	75	50
5245	EQUIPMENT RENTAL	3,661	6,500	2,739	3,300
5909.04	TECHNOLOGY/COMPUTER	1,923	-	2,113	1,000
TOTAL PROSECUTOR		164,417	228,250	119,930	191,650
TOTAL JUDICIAL SYSTEM		638,733	735,600	495,769	788,450

GENERAL GOVERNMENT - ECONOMIC/COMMUNITY DEVELOPMENT

ECONOMIC DEVELOPMENT 01-17-13

5201.01	REGULAR SALARIES	18,104	20,000	-	45,800
5201.02	OVERTIME SALARIES	929	-	-	500
5230	RETIREMENT	5,324	-	-	3,550
5233.01	EMPLOYEE INSURANCE	3,437	-	-	6,600

Continued

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND 01
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024
		Audit	Budget	YTD 3/31	Proposed
5233.05	WORKERS' COMP INSURANCE	3,740	75	2,621	75
5652	MEDICARE	256	290	-	675
5209.09	TRAVEL/EDUCATION	-	250	457	250
5909.06	PROFESSIONAL SERVICES	127,051	117,600	81,277	129,600
5218	PUBLIC RELATIONS	64,426	58,000	60,497	58,000
5205.01	OFFICE & SUPPLIES	267	500	26	39,300
5885	COLLECTION FEES	912	750		750
5948	CULTURAL/COMMUNITY ACTIVITIES	1,884	-	-	-
5948	ECONOMIC DEVELOPMENT ACTIVITIES	62,900	10,000	10,000	10,000
	<i>TOTAL ECONOMIC DEVELOPMENT</i>	<i>289,230</i>	<i>207,465</i>	<i>154,878</i>	<i>295,100</i>

RECREATION 01-17-14

5205.01	OFFICE & SUPPLIES	-	50	60	50
5210	ASSOCIATION DUES	-	5,000	625	1,625
5909.06	PROFESSIONAL SERVICES	-	3,600	2,400	3,600
5948	RECREATIONAL ACTIVITIES	1,629	10,000	1,554	10,000
	<i>TOTAL RECREATION</i>	<i>1,629</i>	<i>18,650</i>	<i>4,640</i>	<i>15,275</i>

HERITAGE MUSEUM 01-07

5201.01	REGULAR SALARIES	48,680	47,900	36,946	49,000
5217	UNIFORMS	-	50	-	50
5230	RETIREMENT	14,110	14,200	10,870	14,500
5233.01	EMPLOYEE INSURANCE	6,888	6,500	6,121	8,100
5233.05	WORKERS' COMP INSURANCE	2,529	2,200	1,688	2,200
5652	MEDICARE	645	700	487	725
5205.01	OFFICE & SUPPLIES	-	250	269	250
5245	EQUIPMENT RENTAL	-	250	-	250
5824	REPAIRS/MAINTENANCE	45	-	-	-
5909.09	TECHNOLOGY/COMPUTER	5,792	-	1,925	2,000
5948	CULTURAL ACTIVITIES	-	5,000	-	5,000
	<i>TOTAL HERITAGE MUSEUM</i>	<i>78,689</i>	<i>77,050</i>	<i>58,306</i>	<i>82,075</i>

WORKFORCE DEVELOPMENT CENTER 01-40-29

5909-06	PROFESSIONAL SERVICES	24,014	16,800	17,309	24,000
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COMMUNITY DEVELOPMENT 01-29-13

5205.06	BUFFALO FESTIVAL SUPPLIES	1,807	2,500	-	2,500
5205.08	RIDES/GAMES/BOOTHES	8,200	10,000	-	8,000
5205.09	ENTERTAINMENT/SUPPLIES EXPENSE	8,822	20,000	-	20,000

Continued

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND 01
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024
		Audit	Budget	YTD 3/31	Proposed
5757	ADVERTISING	-	500	-	500
5948	COMMUNITY ACTIVITIES	10,048	10,000	1,814	10,000
	<i>TOTAL BUFFALO FESTIVAL</i>	<i>28,877</i>	<i>43,000</i>	<i>1,814</i>	<i>41,000</i>
	TOTAL ECONOMIC/COMMUNITY DEVELOPMENT	422,439	362,965	236,947	457,450

GENERAL GOVERNMENT - BUILDING & GROUNDS

GENERAL PROPERTIES/CITY PARK 01-02-07

5201.01	REGULAR SALARIES	99,313	114,300	43,602	41,000
5201.02	OVERTIME SALARIES	6,146	5,000	2,693	5,000
5217	UNIFORMS	1,122	500	475	960
5230	RETIREMENT	28,556	33,750	12,794	33,750
5233.01	EMPLOYEE INSURANCE	323	400	83	400
5233.05	WORKERS' COMP INSURANCE	5,991	5,900	3,869	500
5652	MEDICARE	1,657	1,700	697	750
5205.01	OFFICE & SUPPLIES	51	250	68	250
5221.02	AUTO REPAIRS/MAINTENANCE	928	1,000	48	1,000
5221.03	AUTO INSURANCE	1,130	1,000	751	5,200
5221.04	AUTO GAS & OIL	61	250	58	250
5824	REPAIRS & MAINTENANCE	44,448	7,500	13,780	20,000
5204	TELEPHONE	45,147	40,000	34,744	46,000
5233.03	LIABILITY/PROPERTY INSURANCE	40,906	61,000	13,348	62,500
5659	LIABILITY DEDUCTIBLE	39,315	30,000	59,221	30,000
5245	EQUIPMENT RENTAL	7,959	9,500	38,508	10,800
5249	FIRE HYDRANT RENTALS	400	400	300	400
5908	CONTRACTED SERVICES (CLEANING)	-	-	25,265	10,000
5909.04	TECHNOLOGY/COMPUTER	64,271	37,000	22,230	43,800
5909	PROFESSIONAL FEES	866	3,500	-	-
5916	UTILITIES	272,934	280,000	207,923	277,000
5942	GARBAGE	7,531	7,700	5,648	7,500
	<i>TOTAL GENERAL/CITY PARK</i>	<i>669,057</i>	<i>640,650</i>	<i>486,106</i>	<i>597,060</i>

FIRE STATIONS 01-02-18

5233.03	LIABILITY/PROPERTY INSURANCE	24,450	65,000	32,568	30,000
5824	REPAIRS & MAINTENANCE	12,980	15,000	3,321	15,000
5838	SECURITY SYSTEM MONITORING	1,821	600	1,095	1,000
5916	UTILITIES	26,256	27,000	21,770	29,000
5942	GARBAGE EXPENSE	1,744	2,050	1,922	2,900
	<i>TOTAL FIRE STATIONS</i>	<i>67,251</i>	<i>109,650</i>	<i>60,676</i>	<i>77,900</i>

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CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND 01
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022 Audit	2023		2024 Proposed
			Budget	YTD 3/31	
MUSEUM 01-02-19					
5233.03	LIABILITY/PROPERTY INSURANCE	12,482	9,500	4,865	12,500
5838	SECURITY SYSTEM MONITORING	523	700	351	700
5824	REPAIRS & MAINTENANCE	526	5,500	6,085	5,000
5916	UTILITIES	6,873	8,900	4,710	6,500
	TOTAL MUSEUM	20,404	24,600	16,011	24,700
CIVIC CENTER 01-02-08					
5201.01	REGULAR SALARIES	113,035	140,150	44,955	106,000
5201.02	OVERTIME SALARIES	1,580	5,000	132	2,500
5217	UNIFORMS	250	250	888	250
5230	RETIREMENT	32,731	41,350	13,262	31,250
5233.01	EMPLOYEE INSURANCE	21,706	19,000	12,204	16,800
5233.05	WORKERS' COMP INSURANCE	6,188	3,500	3,719	5,000
5652	MEDICARE	1,626	2,100	573	1,500
5205.05	OFFICE & SUPPLIES	248	200	40	200
5204	TELEPHONE	-	5,000	-	-
5221.02	AUTO REPAIRS/MAINTENANCE	615	-	416	500
5221.04	AUTO GAS & OIL	8,509	7,000	8,100	9,000
5233.03	LIABILITY/PROPERTY INSURANCE	10,963	19,000	9,730	25,000
5824	REPAIRS & MAINTENANCE	6,405	8,500	11,412	10,000
5916.02	UTILITIES	1,899	2,000	1,663	2,200
	TOTAL CIVIC CENTER	205,756	253,050	107,094	210,200
MUNICIPAL ANNEX 01-02-10					
5201.01	REGULAR SALARIES	143,951	96,100	167,408	113,500
5201.02	OVERTIME SALARIES	7,794	1,000	12,213	1,000
5201.03	PART-TIME SALARIES	19,092	36,750	24,065	51,500
5217	UNIFORMS	-	250	-	250
5230	RETIREMENT	41,516	28,350	49,000	48,700
5233.01	EMPLOYEE INSURANCE	12,282	10,000	25,573	35,000
5233.05	WORKERS' COMP INSURANCE	3,104	2,500	2,324	10,000
5652	MEDICARE	3,555	3,100	4,278	5,300
5233.03	LIABILITY/PROPERTY INSURANCE	24,964	25,000	7,291	25,000
5824	REPAIRS & MAINTENANCE	11,038	10,000	3,114	5,000
5838	SECURITY SYSTEM MONITORING	60	100	-	100
5916.02	UTILITIES	37,561	35,000	37,534	50,000
5942	GARBAGE	1,677	2,000	1,257	1,700
	TOTAL MUNICIPAL ANNEX	306,594	250,150	334,056	347,050

Continued

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND 01
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022 Audit	2023		2024 Proposed
			Budget	YTD 3/31	
COUNCIL ON AGING 01-02-09					
5233.03	GENERAL LIABILITY INSURANCE	12,482	9,000	4,865	12,500
5824	REPAIRS & MAINTENANCE	569	1,500	348	1,100
5916	UTILITIES	1,819	1,750	2,191	3,000
5942	GARBAGE	1,774	1,900	1,118	1,700
TOTAL COUNCIL ON AGING		16,644	14,150	8,522	18,300
DRIVERS' LICENSE BUILDING 01-02-28					
5204	TELEPHONE	7,512	7,500	5,634	7,500
5233.03	LIABILITY/PROPERTY INSURANCE	24,964	19,000	12,169	25,000
5824	REPAIRS & MAINTENANCE	1,618	1,000	4,506	1,500
5916	UTILITIES	9,783	10,000	9,035	12,000
5942	GARBAGE EXPENSE	1,676	1,675	1,257	1,675
TOTAL DRIVERS' LICENSE BUILDING		45,553	39,175	32,601	47,675
WORKFORCE DEVELOPMENT CENTER 01-02-29					
5233.03	GENERAL LIABILITY INSURANCE	12,482	9,500	4,865	12,500
5824	REPAIRS & MAINTENANCE	294	1,000	196	1,000
5838	SECURITY SYSTEM MONITORING	193	250	141	200
5916	UTILITIES	4,010	4,000	3,318	4,000
TOTAL WORKFORCE DEVL P CTR		16,979	14,750	8,520	17,700
TOTAL BUILDINGS/GROUNDS		1,348,238	1,346,175	1,053,586	1,340,585
GENERAL GOVERNMENT - FINANCE/PURCHASING					
FINANCE 01-06					
5201.01	REGULAR SALARIES	74,788	75,500	58,030	79,000
5201.02	OVERTIME SALARIES	1,040	1,250	311	1,250
5217	UNIFORMS	-	200	-	200
5230	RETIREMENT	21,672	22,500	17,096	23,500
5233.01	EMPLOYEE INSURANCE	11,217	12,000	9,950	13,300
5233.05	WORKERS' COMP INSURANCE	3,396	2,200	2,234	3,400
5652	MEDICARE	1,007	1,100	782	1,200
5209.09	TRAVEL/EDUCATION	350	2,000	1,158	2,000
5205.01	OFFICE & SUPPLIES	1,078	1,250	580	1,000
5205.03	POSTAGE/FREIGHT	1,077	1,500	1,887	2,500
5210	ASSOCIATION DUES	-	300		300
5885	COLLECTION FEES	43,418	75,000	5,100	40,000
5233.02	BONDS INSURANCE	163	200	163	200
5674	BANK/TRUST FEES	44,210	5,000	155	40,000

Continued

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND 01
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024
		Audit	Budget	YTD 3/31	Proposed
5908	CONTRACTED SERVICES	92,405	110,000	58,514	110,000
5909.04	TECHNOLOGY/COMPUTER	-	-	735	750
5909.01	AUDITING FEES	42,000	40,000	68,019	40,000
TOTAL FINANCE		337,820	350,000	224,713	358,600

CENTRAL STORES 01-04

5201.01	REGULAR SALARIES	105,697	114,000	79,984	104,500
5217	UNIFORMS	122	125	66	125
5230	RETIREMENT	30,637	34,000	23,595	31,000
5233.01	EMPLOYEE INSURANCE	6,960	7,000	6,174	8,000
5233.05	WORKERS' COMP INSURANCE	4,387	2,700	2,859	2,700
5652	MEDICARE	1,463	1,650	1,121	1,550
5205.01	OFFICE & SUPPLIES	72	100	37	100
5205.03	POSTAGE/FREIGHT	366	100	320	100
5221	AUTO/EQUIP EXPENSE	-	100	-	-
5824	REPAIRS & MAINTENANCE	-	500	-	250
TOTAL CENTRAL STORES		149,702	160,275	114,156	148,325
TOTAL FINANCE/PURCHASING		487,522	510,275	338,869	506,925

GENERAL GOVERNMENT - HUMAN RESOURCES 01-09

5201.01	REGULAR SALARIES	70,261	69,150	53,184	72,500
5201.04	ACCRUED LEAVE PAID	144,293	-	96,742	10,500
5217	UNIFORMS	-	125	-	125
5230	RETIREMENT	21,487	20,400	16,751	21,400
5233.01	EMPLOYEE INSURANCE	1,871	1,000	1,853	2,500
5233.05	WORKERS' COMP INSURANCE	2,972	2,000	1,968	3,000
5652	MEDICARE	1,063	1,000	808	1,100
5233.07	RETIREE'S' INSURANCE	363,152	350,000	244,624	160,000
5250	UNEMPLOYMENT PAYMENTS	56	-	43	-
5205.01	OFFICE & SUPPLIES	1,692	1,500	2,055	3,500
5765	EMPLOYEE AWARDS/SPECIAL EVENTS	229	500	1,078	500
5205.03	POSTAGE/FREIGHT	-	50	13	50
5757	ADVERTISING	-	500	796	1,000
5909.04	TECHNOLOGY/COMPUTER	-	-	368	500
5909.06	PROFESSIONAL FEES	107	-	-	-
5944	EMPLOYEE DRUG TESTING	7,415	9,000	8,523	9,000
TOTAL HUMAN RESOURCES		614,597	455,225	428,806	285,675

GENERAL GOVERNMENT - INSPECTIONS 01-08

5201.01	REGULAR SALARIES	94,231	92,750	71,328	50,800
5201.02	OVERTIME SALARIES	1,715	-	937	-
5217	UNIFORMS	32	125	-	125

Continued

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND 01
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024
		Audit	Budget	YTD 3/31	Proposed
5230	RETIREMENT	33,907	27,400	25,953	15,000
5233.01	EMPLOYEE INSURANCE	19,738	19,750	17,488	15,600
5233.05	WORKERS' COMP INSURANCE	3,160	2,100	2,086	1,000
5652	MEDICARE	1,558	1,350	1,170	750
5908	CONTRACTED SERVICES	63,495	64,400	61,826	78,000
5205.01	OFFICE & SUPPLIES	1,515	1,000	1,047	1,000
5205.03	POSTAGE/FREIGHT	1,270	1,000	60	1,000
5206	BLIGHTED PROPERTY EXPENSE	13,386	45,000	14,130	15,000
5221.02	AUTO REPAIRS/MAINTENANCE	-	250	-	-
5221.03	AUTO INSURANCE	-	500	-	500
5221.04	AUTO GAS & OIL	2,584	3,000	651	3,000
5247	CONDEMNATION EXPENSE	-	-	17,500	-
TOTAL INSPECTIONS		236,591	258,625	214,177	181,775

GENERAL GOVERNMENT - CENTRAL GARAGE 01-03

5201.01	REGULAR SALARIES	112,683	108,600	84,768	112,000
5201.02	OVERTIME SALARIES	1,888	1,500	1,759	1,500
5217	UNIFORMS	154	125	60	125
5230	RETIREMENT	32,442	32,050	24,935	33,000
5233.01	EMPLOYEE INSURANCE	19,412	18,500	17,273	18,500
5233.05	WORKERS' COMP INSURANCE	4,623	4,000	3,008	5,000
5652	MEDICARE	1,513	1,600	1,146	1,600
5205.01	OFFICE & SUPPLIES	23	50	717	1,000
5210	ASSOCIATION DUES	38	40	-	40
5221.02	AUTO REPAIRS/MAINTENANCE	1,958	500	1,065	1,000
5221.04	AUTO GAS & OIL	4,957	4,500	4,702	4,500
TOTAL CENTRAL GARAGE		179,690	171,465	139,431	178,265

GENERAL GOVERNMENT - PUBLIC SAFETY

POLICE 01-11-24

5201.01	REGULAR SALARIES	1,207,383	1,100,000	931,759	1,720,500
5201.02	OVERTIME SALARIES	318,984	250,000	327,589	250,000
5201.03	PART-TIME SALARIES	157,843	100,000	117,772	109,500
5203.02	DISASTER OVERTIME	25,156	-	-	-
5217	UNIFORMS	15,883	12,000	9,697	12,000
5230	RETIREMENT	388,569	402,000	317,351	503,000
5233.01	EMPLOYEE INSURANCE	168,266	178,000	128,027	170,000
5233.05	WORKERS' COMP INSURANCE	59,887	52,000	36,740	52,000
5522	CONTRACTED SERVICES	8,567	10,000	5,468	12,000
5652	MEDICARE	26,624	21,000	21,731	36,500
5644	CHIEF EXPENSE	2,477	500	1,800	2,100
5209.07	POLICE CHIEF TRAVEL/EDUCATION	801	22,550	2,520	22,550

Continued

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND 01
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024
		Audit	Budget	YTD 3/31	Proposed
5209.09	TRAVEL/EDUCATION	5,110	8,500	14,800	8,500
5204	TELEPHONE	39,302	39,000	29,300	39,000
5205.01	OFFICE & SUPPLIES	3,907	6,500	3,966	6,500
5205.03	POSTAGE/FREIGHT	4	50	-	50
5210	ASSOCIATION DUES	200	200	390	200
5212	AUXILIARY SUPPLIES	2,209	2,500	3,768	2,500
5216	PSYCHOLOGICAL TESTING	1,360	2,000	3,950	2,000
5219	LAW ENFORCEMENT	32,114	250	-	250
5221.02	AUTO REPAIRS/MAINTENANCE	31,898	20,000	48,660	20,000
5221.03	AUTO INSURANCE	99,411	90,000	19,326	90,000
5221.04	AUTO GAS & OIL	142,606	125,000	137,052	150,000
5233.03	LIABILITY/PROPERTY INSURANCE	8,119	10,000	-	10,000
5235	PRISONERS' EXPENSE	40	50	-	50
5245	EQUIPMENT RENTAL	63,799	65,000	194,891	110,000
5255	FIREARMS TRAINING	2,166	2,000	3,100	4,200
5824	REPAIRS & MAINTENANCE	3,053	2,500	2,176	2,500
5909.04	TECHNOLOGY/COMPUTER EXPENSE	103,083	105,000	87,448	120,000
	TOTAL POLICE	2,918,822	2,626,600	2,449,280	3,455,900

POLICE/DARE 01-11-22

5201.01	REGULAR SALARIES	8,775	8,000	8,000	8,000
5230	RETIREMENT	-	2,380	2,380	2,660
5652	MEDICARE	-	125	125	120
5205.01	SUPPLIES	2,761	-	-	720
	TOTAL POLICE/DARE	11,536	10,505	10,505	11,500
	TOTAL POLICE	2,930,358	2,637,105	2,459,785	3,467,400

FIRE 01-10

5201.01	REGULAR SALARIES	1,248,900	1,460,000	1,082,435	1,727,500
5201.02	OVERTIME SALARIES	295,326	350,000	175,293	235,000
5201.03	PART-TIME SALARIES	95,703	150,000	73,905	279,000
5203.02	DISASTER OVERTIME	28,870	-	-	-
5217	UNIFORMS	15,342	15,000	13,588	15,000
5230	RETIREMENT	460,103	495,000	389,693	584,000
5233.01	EMPLOYEE INSURANCE	243,765	245,000	233,120	311,000
5652	MEDICARE	30,743	29,000	24,527	50,000
5233.05	WORKERS' COMP INSURANCE	54,222	45,000	33,048	45,000
5204	TELEPHONE	7,123	8,000	5,494	7,400
5205.01	OFFICE & SUPPLIES	2,216	1,000	920	1,000
5210	ASSOCIATION DUES	-	300	320	320
5221.02	AUTO REPAIRS/MAINTENANCE	16,363	20,000	5,916	15,000

Continued

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND 01
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024
		Audit	Budget	YTD 3/31	Proposed
5221.03	AUTO INSURANCE	49,067	55,000	14,492	55,000
5221.04	AUTO GAS & OIL	29,446	26,000	27,521	35,000
5233.02	BONDS INSURANCE	-	100	-	100
5245	EQUIPMENT RENTAL	38,408	400,000	26,666	36,000
5824	REPAIRS & MAINTENANCE	20,287	23,000	7,138	10,000
5831	FIRE TRAINING	142	18,000	13,456	18,000
5832	FIRE PREVENTION	1,746	3,000	4,330	3,000
5909.04	TECHNOLOGY/COMPUTER EXPENSE	15,336	15,000	14,636	10,000
6000	DEBT SERVICE - PRIN/INTEREST	272,937	275,000	-	500,000
TOTAL FIRE		2,926,045	3,633,400	2,146,498	3,937,320
TOTAL PUBLIC SAFETY		5,856,403	6,270,505	4,606,283	7,404,720

GENERAL GOVERNMENT - PUBLIC WORKS 01-13

5201.01	REGULAR SALARIES	907,122	690,000	663,410	690,000
5201.02	OVERTIME SALARIES	22,539	20,000	12,146	20,000
5201.03	PART-TIME SALARIES	22,796	21,700	-	17,000
5203.02	DISASTER OVERTIME	31,154	-	-	-
5217	UNIFORMS	2,570	500	2,312	2,500
5230	RETIREMENT	259,245	203,500	192,696	204,000
5233.01	EMPLOYEE INSURANCE	83,797	85,000	45,439	62,000
5233.05	WORKERS' COMP INSURANCE	24,882	23,500	15,771	25,000
5652	MEDICARE	14,669	6,000	9,755	11,500
5209.09	TRAVEL/EDUCATION	-	250	-	250
5204	TELEPHONE	3,090	3,500	2,191	3,000
5205.01	OFFICE & SUPPLIES	746	1,000	584	1,000
5205.03	POSTAGE/FREIGHT	390	500	30	250
5213	LANDFILL FEE	-	500	-	500
5221	AUTO OTHER EXPENSES	1,644	800	1,132	1,500
5221.02	AUTO REPAIRS/MAINTENANCE	38,309	15,000	14,655	15,000
5221.03	AUTO INSURANCE	11,952	14,000	1,751	12,000
5221.04	AUTO GAS & OIL	37,644	32,000	27,298	38,000
5245	EQUIPMENT RENTAL	6,483	500	36,810	20,000
5522	CONTRACTED SERVICES	245,088	240,000	188,231	260,000
5820	ANIMAL CONTROL	63,985	65,000	44,235	64,000
5824	REPAIRS & MAINTENANCE	66,922	5,000	5,807	5,000
5824.02	DRAINAGE/EROSION CONTROL	1,273	-	1,460	-
5825	WEED KILLER APPLICATION	525	-	-	-
5909.03	ENGINEERING FEES	-	500	-	500
5916.01	SECURITY & TRAFFIC LIGHTS	46,830	46,500	36,144	49,000

Continued

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - GENERAL FUND 01
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024
		Audit	Budget	YTD 3/31	Proposed
5942	GARBAGE EXPENSE	970,755	1,025,100	955,690	1,280,000
5943	RECYCLING EXPENSE	171,310	150,000	50,299	68,000
	EMERGENCY PREP/DISASTER RECOVERY	1,071,786	-	-	-
5955	BAD DEBT	23,609	-	-	-
TOTAL PUBLIC WORKS		4,131,117	2,650,350	2,307,847	2,850,000

TOTAL OPERATING EXPENDITURES	14,580,918	13,503,085	10,368,986	14,693,695
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RESTRICTED

	DARE	Econ Dev	Recreation
ANTICIPATED REVENUES	11,500	110,000	5,000
ANTICIPATED EXPENDITURES	(11,500)	(110,000)	(5,000)
CHANGE IN FUND BALANCES	-	-	-

COMMITTED

	Traffic Safety
ANTICIPATED REVENUES	605,000
ANTICIPATED EXPENDITURES	(605,000)
CHANGE IN FUND BALANCES	-

ASSIGNED

	Buffalo Fest
ANTICIPATED REVENUES	30,500
ANTICIPATED EXPENDITURES	(30,500)
CHANGE IN FUND BALANCES	-

UNASSIGNED

ANTICIPATED REVENUES	14,484,008
ANTICIPATED EXPENDITURES	(13,931,695)
CHANGE IN FUND BALANCES	552,313

TOTAL ALL GENERAL FUND

ANTICIPATED REVENUES	15,246,008
ANTICIPATED EXPENDITURES	(14,693,695)
CHANGE IN FUND BALANCES	552,313

FUND BALANCES, BEGINNING	10,146
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FUND BALANCES, ENDING	562,458
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CITY OF BAKER, LA
PROPOSED CAPITAL BUDGET
YEAR ENDING JUNE 30, 2024

CITY OF BAKER, LA
PROPOSED CAPITAL PROGRAM
YEARS ENDING JUNE 30, 2025-2028

Description	Cost	Anticipated Funding		FY2025	FY2026	FY2027	FY2028
		Amt	Source				

This capital budget and capital program for the subsequent 4 years assumes availability of funding and/or does not consider unanticipated needs that could supersede these plans. As a result, the future projections are subject to change each year.

General Fund - All Depts							
		25,000	25,000	Surplus/General	5,000	5,000	15,000
General Fund - Bldgs & Grounds							
Technological Upgrades/Replacements	computers/printers/services/etc						
Trucks	Pick-up trucks	-	-	Grants/General Revenues	-	-	-
Renovations/Auditorium	façade/lighting/acoustics/etc	934,000	934,000	LCDBG Grant	100,000	-	-
Baker Ballfield	upgrades to tournament ready	2,500,000	2,500,000	LCWF Grant	-	-	-
		200,000	200,000	Ptship w/BREC	-	-	-
Recreational Facilities	construction/improvements	250,000	250,000	Grants/Hotel Motel Tax	-	-	-
City Park	playground equipment/splash pad	300,000	300,000	Grants	-	-	-
Renovations/Bufwood Ctr	interior/exterior/grounds	25,000	25,000	Rents/General	-	-	-
				Surplus for land; Street			
Transit Center (Park N Ride)/Plank Rd	parking/facilities/land acquisition for utilization of Rapid Transport	750,000	750,000	Construction; shared w/CATS & EBR	-	-	-
Annexation	fire station/annex/etc	1,000,000	1,000,000	Grants/Loans/Bonds	250,000	-	-
Annexation/Econ Dev Projects	land acquisitions/connections/etc	1,000,000	1,000,000	Surplus/Sale Proceeds	250,000	-	-
Renovations/Museum	painting/HVAC/general repairs	20,000	20,000	General Revenues	-	5,000	5,000
General - Central Garage							
Equipment	wrenches; sockets; etc	2,000	2,000	General Revenues	2,000	2,000	2,000
Building Improvements	replace shop light fixtures	5,700	5,700	General Revenues	-	-	-
General Fund - Police							
Vehicles/accessories	dash cams/lights/radar/etc	203,000	203,000	Redflex	-	-	150,000
Radios	radios maintained on person	-	-	Grants/General	-	258,000	-
Radios/mobile	radios maintained in units	-	-	Grants/General	-	-	250,000
Technology		50,000	50,000	Grants/Half Cent/Redflex	-	-	-
Uniforms/gear		105,000	105,000	Grants/Half Cent/Redflex	25,000	25,000	25,000
General Fund - Judicial System/Court							
Digital recording system		7,500	7,500	General Revenues	-	-	-
Facilities	building/equip enhancements	10,000	10,000	Pre-trial Diversion	-	-	-

CITY OF BAKER, LA
PROPOSED CAPITAL BUDGET
YEAR ENDING JUNE 30, 2024

CITY OF BAKER, LA
PROPOSED CAPITAL PROGRAM
YEARS ENDING JUNE 30, 2025-2028

Description	Cost	Anticipated Funding		FY2025	FY2026	FY2027	FY2028
		Amt	Source				
This capital budget and capital program for the subsequent 4 years assumes availability of funding and/or does not consider unanticipated needs that could supersede these plans. As a result, the future projections are subject to change each year.							
General Fund - Fire							
Uniforms/gear		35,000	General Revenues	-	15,000	-	15,000
Technology		15,000	Grants/Half Cent	-	-	20,000	-
Annexation		500,000	Grants	500,000	-	-	-
Renovations		40,000	General Revenues	-	-	10,000	-
Vehicles		500,000	General Revenues	250,000	45,000	250,000	45,000
Equipment		12,500	Grants/Contributions	-	-	-	-

This capital budget and capital program for the subsequent 4 years assumes availability of funding and/or does not consider unanticipated needs that could supersede these plans. As a result, the future projections are subject to change each year.

General Fund - Public Works							
Vehicles	45,000	45,000	General/Surplus	-	-	-	-
Mowers/Tractors	150,000	15,000	General/Surplus	-	-	-	-
Bushhog attachments	-	-	General/Surplus	25,000	-	-	25,000
Backhoe	120,000	120,000	General/Surplus	-	-	-	-
Equipment	5,000	5,000	General/Surplus	2,500	2,500	2,500	2,500

Special Revenue - Street Maintenance/Construction							
Culverts/Drainage	75,000	75,000	Sales tax	5,000	5,000	5,000	5,000
Sidewalks	250,000	250,000	Sales tax	-	-	-	-
Streets	1,000,000	1,000,000	Surplus	-	250,000	-	250,000

General							
Contingency	35,000	35,000	Surplus/Sales -rate inc	35,000	35,000	35,000	35,000
Operating reserves	85,000	85,000	Existing CDs/Surplus	85,000	85,000	85,000	85,000

CITY OF BAKER, LA
PROPOSED CAPITAL BUDGET
YEAR ENDING JUNE 30, 2024

CITY OF BAKER, LA
PROPOSED CAPITAL PROGRAM
YEARS ENDING JUNE 30, 2025-2028

Description	Cost	Anticipated Funding		FY2025	FY2026	FY2027	FY2028
		Amt	Source				
Summary by Fund	All	25,000		5,000	5,000	5,000	15,000
	Bldgs & Grounds	6,979,000		600,000	5,000	45,000	5,000
	Central Garage	7,700		2,000	2,000	2,000	2,000
	Judicial System	17,500		-	-	-	-
	Police	358,000		25,000	283,000	200,000	275,000
	Fire	1,102,500		750,000	60,000	280,000	60,000
	Public Works	185,000		27,500	2,500	2,500	27,500
	Total General Fund	8,674,700		1,409,500	357,500	534,500	384,500
	Contingencies/Operating Reserves	120,000		120,000	120,000	120,000	120,000
	Street Maintenance/Construction Fund	1,325,000		5,000	255,000	5,000	255,000
	Total All Funds	10,119,700		1,534,500	732,500	659,500	759,500

This capital budget and capital program for the subsequent 4 years assumes availability of funding and/or does not consider unanticipated needs that could supersede these plans. As a result, the future projections are subject to change each year.

The City's capitalization policy includes long-lived assets with a cost of \$5,000 or more. The items included in this capital budget/capital program that fall below that level are included herein for safe-guarding of assets with useful lives greater than 1 year. They will not be included in the government-wide financial statements for reporting purposes.

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - 911 COMMUNICATIONS FUND 40
YEAR ENDING JUNE 30, 2024

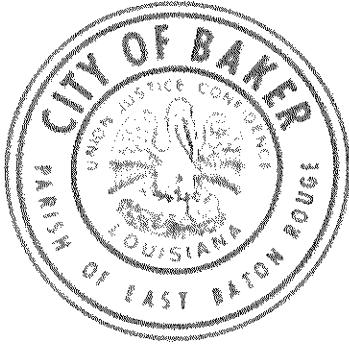
Acct No	Acct Name	2022 Audit	2023		2024 Proposed
			Budget	YTD 3/31	
REVENUES					
4020	EMS PAYMENTS	\$ 134,326	\$ 135,000	\$ 134,326	\$ 135,000
4710	OPERATING TRANSFERS IN	233,550	268,900	201,675	271,000
	TOTAL REVENUES	367,876	403,900	336,001	406,000
EXPENDITURES					
5201.01	REGULAR SALARIES	261,585	256,000	201,998	241,000
5201.02	OVERTIME SALARIES	12,272	10,000	13,217	15,000
5203.02	OVERTIME DISASTER	1,913	-	-	-
5230	RETIREMENT	82,356	80,000	64,842	86,500
5233.01	EMPLOYEE INSURANCE	37,602	40,000	37,670	50,000
5233.05	WORKERS COMP INSURANCE	10,670	8,000	6,817	2,000
5652	MEDICARE	4,129	3,900	3,018	3,900
5204	TELEPHONE	6,337	6,000	4,608	6,900
	TOTAL EXPENDITURES	416,864	403,900	332,171	405,300
	CHANGE IN NET POSITION	(48,988)	-	3,831	700
	NET POSITION, BEGINNING	(8,301)			(57,289)
	NET POSITION, ENDING	(57,289)			(56,589)

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - HALF CENT SPECIAL TAX FUND
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022 Audit	2023 Budget		2023 YTD Mar 31st		2024 Proposed	
			Fire	Police	Fire	Police	Fire 42	Police 46
			REVENUES					
4030	SALES TAX	\$ 1,147,704	\$ 430,000	\$ 550,000	\$ 373,845	\$ 560,767	\$ 540,000	\$ 660,000
4032	MOTOR VEHICLE SALES TAX	127,484	75,000	75,000	45,171	45,171	75,000	75,000
4500	INTEREST INCOME	3,318	2,000	2,000	1,069	1,604	1,500	1,500
	TOTAL REVENUES	1,278,506	507,000	627,000	420,085	607,542	616,500	736,500
			EXPENDITURES					
5523	COLLECTION FEES	12,587	5,000	5,000	4,056	6,084	4,800	7,200
5960	TRANSFER TO GENERAL FUND	1,060,000	542,250	658,425	230,282	317,303	730,000	730,000
	TOTAL EXPENDITURES	1,072,587	547,250	663,425	234,337	323,387	734,800	737,200
	CHANGE IN NET POSITION	205,919	(40,250)	(36,425)	185,748	284,155	(118,300)	(700)
	NET POSITION, BEGINNING	578,182					432,917	351,184
	NET POSITION, ENDING	784,101					314,617	350,484

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - STREET FUND 43
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024 Proposed				
		Audit	Budget	YTD 3/31	Maint 22	Constr 23	Beautify 24	Total	
			REVENUES						
4030	SALES TAX	\$ 1,874,564	\$ 1,900,000	\$ 1,493,895	\$ 513,000	\$ 1,330,000	\$ 57,000	\$ 1,900,000	
4032	MOTOR VEHICLE SALES TAX	313,300	500,000	471,093	87,750	227,500	9,750	325,000	
4500	INTEREST EARNED	6,389	5,000	5,857	1,890	4,900	210	7,000	
	TOTAL REVENUES	2,194,253	2,405,000	1,970,844	602,640	1,562,400	66,960	2,232,000	
			EXPENDITURES						
5201	SALARIES	11,666	14,250	15,382	-	-	31,400	31,400	
5652	MEDICARE	168	210	223	-	-	460	460	
5230	RETIREMENT	3,357	4,200	4,538	-	-	9,300	9,300	
5757	ADVERTISING	-	1,000	214	175	75		250	
5885	COLLECTION FEES	17,832	152,700	18,547	4,860	12,600	540	18,000	
5824	REPAIRS/MAINTENANCE	37,667	10,000	9,140	10,000	-	5,000	15,000	
5824.01	STREET SIGNS & SIDEWALKS	3,169	5,000	6,025	5,000	-	-	5,000	
5824.02	DRAINAGE/EROSION/CULVERTS	5,328	95,000	10,420	50,000	200,000	-	250,000	
5825	WEED KILLER APPLICATION	-	6,000	2,471	3,000	-	-	3,000	
5908	CONTRACTED SERVICES	-	-	18,000	-	-	12,000	12,000	
5909.03	ENGINEERING FEES	20,992	75,000	268,864	105,000	45,000	-	150,000	
	TOTAL EXPENDITURES	100,180	363,360	353,823	178,035	257,675	58,700	494,410	
			CAPITAL OUTLAY						
5861	STREETS	1,115,554	1,500,000	1,523,560	300,000	700,000	-	1,000,000	
	TOTAL CAPITAL OUTLAY	1,115,554	1,500,000	1,523,560	300,000	700,000	-	1,000,000	
	CHANGE IN NET POSITION	978,520	541,640	93,461	124,605	604,725	8,260	737,590	
	NET POSITION, BEGINNING	4,797,906						5,776,425	
	NET POSITION, ENDING	5,776,425						6,514,015	



**PROPOSED OPERATING BUDGET
CAPITAL BUDGET/CAPITAL PROGRAM
FISCAL YEAR ENDING JUNE 30, 2024**

FINANCIAL SECTION — PROPRIETARY FUNDS

**Utility
Cemetery
City-Parish Sewer Revenue**

CITY OF BAKER, LA
PROPOSED OPERATING AND CAPITAL BUDGET - UTILITY FUND 20
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	Audit	2023		2024 Proposed						Total
			Budget	YTD 3/31	Sewer 15	Gas 16	Water 17	Billing 25			
OPERATING REVENUES											
CHARGES FOR SERVICES											
4370	WATER SALES	\$ 1,184,764	\$ 1,500,000	\$ 880,793	\$ -	\$ -	\$ 1,300,000	\$ -		\$ 1,300,000	
4375	GAS SALES	2,152,738	2,000,000	1,800,753	-	2,500,000	-	-		2,500,000	
4385	SEWER FEES	841,639	900,000	636,821	910,000	-	-	-		910,000	
4380	LATE/RECONNECTION CHARGES	219,135	220,000	146,085	50,000	85,000	85,000	-		220,000	
4630	OTHER REVENUES	34,352	25,000	50,763	-	-	-	40,000		40,000	
TOTAL CHARGES FOR SERVICES			4,432,628	3,515,216	960,000	2,585,000	1,385,000	40,000		4,970,000	
OPERATING EXPENSES											
COST OF GOODS SOLD											
5916.04	GAS PURCHASES	869,926	1,040,000	799,410	-	875,000	-	-		875,000	
5824.05	WATER MAINTENANCE	126,018	175,000	73,941	-	-	125,000	-		125,000	
5830	WATER CHLORINATION	35,501	25,000	38,214	-	-	40,000	-		40,000	
5839	WATER METERS	7,784	15,000	48,784	-	-	15,000	-		15,000	
5840	WATER CONSERVATION COMM	13,457	15,000	22,348	-	-	20,000	-		20,000	
5916.02	UTILITIES	43,734	85,000	72,806	29,100	-	67,900	-		97,000	
5908	CONTRACTED SERVICES	61,834	226,000	112,371	36,000	75,000	70,000	10,000		191,000	
5847	CATHODIC PROTECTION	-	2,500	-	-	2,500	-	-		2,500	
5824.04	SEWER SYSTEM MAINTENANCE	34,465	25,000	15,668	35,000	-	-	-		35,000	
5824.06	GAS SYSTEM MAINTENANCE	45,344	50,000	39,717	-	45,000	-	-		45,000	
TOTAL COST OF GOODS SOLD			1,238,063	1,658,500	100,100	997,500	337,900	10,000		1,445,500	
PAYROLL AND RELATED BENEFITS											
5201.01	REGULAR SALARIES	326,492	362,000	346,755	123,800	159,300	163,600	209,300		656,000	
5201.02	OVERTIME SALARIES	18,591	17,500	15,340	3,500	7,900	4,100	2,000		17,500	
5201.04	ACCRUED ABSENCES	-	-	4,043	1,900	4,275	3,325	-		9,500	
5203.02	OVERTIME DISASTER	1,138	-	-	-	-	-	-		-	

CITY OF BAKER, LA
PROPOSED OPERATING AND CAPITAL BUDGET - UTILITY FUND 20
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022		2023		2024 Proposed				
		Audit	Budget	YTD 3/31	Sewer 15	Gas 16	Water 17	Billing 25	Total	
5217	UNIFORMS	2,604	600	1,190	100	100	100	250	550	
5230	RETIREMENT	94,828	108,000	99,882	37,000	47,000	48,500	62,000	194,500	
5233.01	EMPLOYEE INSURANCE	37,262	55,400	43,608	3,400	9,700	19,500	26,000	58,600	
5233.05	WORKERS' COMP INSURANCE	27,620	25,000	17,783	4,010	10,000	11,000	6,300	31,310	
5652	MEDICARE	4,811	7,240	4,992	2,000	2,500	2,500	3,100	10,100	
5944	EMPLOYEE DRUG TESTING	-	500	-	125	125	125	125	500	
5209.09	TRAVEL/EDUCATION	-	2,000	24,485	500	5,000	5,000	250	10,750	
5231	PENSION/OPEB	(150,733)	-	-	-	-	-	-	-	
	TOTAL PAYROLL/RELATED BENEFITS	362,612	578,240	558,077	176,335	245,900	257,750	309,325	989,310	
SUPPLIES		2,033	2,000	1,160	250	250	250	1,250	2,000	
CONTRACTUAL SERVICES										
5205.03	POSTAGE/MAIL SERVICE	60,793	65,000	50,854	1,500	3,000	5,000	50,500	60,000	
5909.01	AUDITING/PROF FEES	210,996	45,100	-	3,000	6,750	5,250	35,000	50,000	
5909.03	ENGINEERING FEES	101,325	15,000	31,961	5,000	20,000	40,000	-	65,000	
5909.04	TECHNOLOGY/COMPUTER EXP	77,562	115,000	36,420	-	-	-	80,000	80,000	
	TOTAL CONTRACTUAL SERVICES	450,676	240,100	119,235	9,500	29,750	50,250	165,500	255,000	
DEPRECIATION		381,107	355,000	254,080	51,500	73,000	254,000	4,500	383,000	
REPAIRS/MAINTENANCE										
5221	AUTO OTHER EXPENSES	1,509	1,500	1,132	300	500	700	-	1,500	
5221.02	AUTO REPAIRS/MAINTENANCE	14,205	15,000	24,113	5,000	5,000	5,000	-	15,000	
5824	EQUIPMENT/SYSTEMS	10,363	35,000	16,358	5,000	5,000	5,000	5,000	20,000	
	TOTAL REPAIRS/MAINTENANCE	26,077	51,500	41,603	10,300	10,500	10,700	5,000	36,500	

CITY OF BAKER, LA
PROPOSED OPERATING AND CAPITAL BUDGET - UTILITY FUND 20
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022		2023		2024 Proposed				
		Audit	Budget	YTD 3/31	Sewer 15	Gas 16	Water 17	Billing 25	Total	
OCCUPANCY/OTHER OPERATING										
5204	TELEPHONE	6,817	9,900	4,150	1,000	1,900	3,000		5,900	
5210	ASSOCIATION DUES	525	975	400	-	125	400	-	525	
5221.03	AUTO INSURANCE	30,973	25,000	9,596	1,445	5,400	6,000	-	12,845	
5221.04	AUTO GAS/OIL	35,149	27,000	31,580	16,000	15,000	14,000	-	45,000	
5233.01	BONDS INSURANCE	814	950	-	-	-	-	100	100	
5233.03	LIABILITY/PROPERTY INSURANCE	81,701	75,000	-	2,800	17,500	11,200	-	31,500	
5245	EQUIPMENT RENTAL	5,785	6,000	73	-	-	-	6,000	6,000	
5674	BANK/TRUST FEES	40,251	20,000	-	-	-	-	40,000	40,000	
5848	RENT	360,000	360,000	270,000	60,000	160,000	120,000	60,000	400,000	
5955	BAD DEBT	84,026	115,000	-	15,000	33,750	26,250	-	75,000	
5836	HIGHWAY RIGHT-OF-WAY	200	200	1,183	-	1,200	-	-	1,200	
5837	PIPELINE SEVERANCE TAX	4,253	4,500	4,257	-	4,300	-	-	4,300	
5852	ANSWERING SERVICE	10,701	32,000	8,882	-	-	-	10,000	10,000	
5940	OFFICIAL JOURNAL	-	2,000	-	-	-	-	2,000	2,000	
TOTAL OCCUPANCY/OTHER OPERATING		661,195	678,525	330,122	96,245	239,175	180,850	118,100	634,370	
TOTAL OPERATING EXPENSES		3,121,763	3,563,865	2,527,536	444,231	1,596,075	1,091,700	613,675	3,745,681	
OPERATING INCOME (LOSS)		1,310,864	1,081,135	987,680	515,769	988,925	293,300	(573,675)	1,224,319	

CITY OF BAKER, LA
PROPOSED OPERATING AND CAPITAL BUDGET - UTILITY FUND 20
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022		2023		2024 Proposed					
		Audit	NON-OPERATING REVENUES/EXPENSES	Budget	YTD 3/31	Sewer 15	Gas 16	Water 17	Billing 25	Total	
4500	INTEREST EARNED	3,244	5,000	18,239	2,000	4,000	4,000	4,000	-	10,000	
4600	GRANT PROCEEDS	801,941	2,065,000	1,566,776	-	400,000	600,000	600,000	-	1,000,000	
5960	TRANSFERS	(483,552)	(768,900)	(778,350)	-	(600,000)	(400,000)	(400,000)	-	(1,000,000)	
5756	INTEREST EXPENSE	(191,459)	(40,000)	(82,775)	-	-	(53,500)	(53,500)	-	(53,500)	
5909.05	BOND COMM/ADMIN FEES	(27,350)	(7,000)	(4,819)	-	-	(7,000)	(7,000)	-	(7,000)	
5956	LOSS ON OBSOLESCENCE	-	-	-	-	-	-	-	-	-	
TOTAL NON-OPERATING, NET		102,824	1,254,100	719,071	2,000	(196,000)	143,500	-	-	(50,500)	
CHANGE IN NET POSITION		1,413,688	2,335,235	1,706,751	517,769	792,925	436,800	(573,675)	1,173,819		
NET POSITION, BEGINNING		10,307,501								11,721,189	
NET POSITION, ENDING		11,721,189								12,895,009	
BOND PRINCIPAL PYMTS		1,207,000	102,000	-	-	-	185,000	-	-	185,000	
CAPITAL IMPROVEMENTS		1,511,056	8,193,500	931,585	500,000	2,008,500	2,515,000	-	-	5,023,500	

CITY OF BAKER, LA
PROPOSED CAPITAL BUDGET
YEAR ENDING JUNE 30, 2024

CITY OF BAKER, LA
PROPOSED CAPITAL PROGRAM
YEARS ENDING JUNE 30, 2025-2028

Description	Cost	Anticipated Funding		FY2025	FY202	FY2027	FY2028
		Amt	Source				
This capital budget and capital program for the subsequent 4 years assumes availability of funding and/or does not consider unanticipated needs that could supersede these plans. As a result, the future projections are subject to change each year.							
Utility Fund							
Water							
Water meters		5,000	Surplus	5,000	5,000	5,000	5,000
Technology		-	Sales	5,000	-	-	5,000
Vehicles/water		45,000	Sales/grants	-	-	-	45,000
Fire hydrants		15,000	Grants	-	-	-	15,000
Fence		250,000	Grants	-	-	-	-
Water well/tank		2,100,000	Bonded indebtedness	-	-	-	-
Water system		100,000	Bonded indebtedness	100,000	100,000	100,000	100,000
Gas							
Risers/tools		2,500	Sales	2,500	2,500	10,000	2,500
Maintenance/gas		1,205,000	Sales/Grants	10,000	10,000	25,000	10,000
Gas meters		750,000	Grants/bonded indebtedness	35,000	35,000	35,000	35,000
Equipment		6,000	Sales/surplus	-	6,000	-	-
Vehicles/gas		45,000	Sales	-	-	-	45,000
Sewer							
Maint/sewer		500,000	Sales/bonded indebtedness	250,000	250,000	250,000	250,000
Vehicles/sewer		-	Surplus/Sales	45,000	-	-	-
		5,023,500		452,500	408,500	425,000	512,500

This capital budget and capital program for the subsequent 4 years assumes availability of funding and/or does not consider unanticipated needs that could supersede these plans. As a result, the future projections are subject to change each year.

The City's capitalization policy includes long-lived assets with a cost of \$5,000 or more. The items included in this capital budget/capital program that fall below that level are included herein for safe-guarding of assets with useful lives greater than 1 year. They will not be included in the government-wide financial statements for reporting purposes.

CITY OF BAKER, LA
PROPOSED OPERATING AND CAPITAL BUDGET - CEMETERY FUND 21
YEAR ENDING JUNE 30, 2024

Acct No		Acct Name	2022 Audit	2023 Budget YTD 3/31		2024 Proposed
OPERATING REVENUES						
SALES						
4390.01	LOTS		90,000	80,000	66,000	90,000
4390.02	CRYPTS		4,035	15,000	5,915	2,000
4390.03	VAULTS		30,240	13,600	27,900	30,000
4390.04	MARKERS		116,025	80,000	95,254	130,000
4390.05	INTERMENT FEES		132,500	120,000	99,000	138,000
4390.07	TRANSFER FEES		325	200	175	200
4390.08	MARKER SETTING FEES		800	1,800	800	500
TOTAL SALES			373,925	310,600	295,044	390,700
OPERATING EXPENSES 21-20						
COST OF GOODS SOLD						
5502	PLOTS		4,329	2,000	3,367	4,330
5504	VAULTS		39,751	21,000	27,590	27,000
5506	MARKERS		119,964	40,000	92,493	125,000
5511	VASES		-	-	-	1,000
5512	CRYPTS		253	2,100	253	250
TOTAL COST OF GOODS SOLD			164,296	65,100	123,703	157,580
PAYROLL AND RELATED BENEFITS						
5201.01	REGULAR SALARIES		87,225	90,000	65,365	140,000
5201.02	OVERTIME SALARIES		4,724	5,000	3,780	5,000
5201.03	PART-TIME SALARIES		3,124	5,000	3,124	-
5217	UNIFORMS		58	250	-	250
5230	RETIREMENT		25,581	26,550	18,953	39,900
5233.01	EMPLOYEE INSURANCE		7,595	8,000	5,844	8,000
5233.05	WORKERS' COMP INSURANCE		4,675	5,000	3,095	7,700
5652	MEDICARE		1,529	1,450	1,193	2,100
5944	EMPLOYEE DRUG TESTING		-	125	-	125
	CHANGE IN NPL/OPEB		77,539	-	-	-
TOTAL PAYROLL/RELATED BENEFITS			212,049	141,375	101,354	203,075
CONTRACTUAL SERVICES						
5909.01	AUDITING/OTHER PROF FEES		5,000	5,000	5,000	5,000
5909.04	TECHNOLOGY		11	-	-	-
5908	CONTRACTED SERVICES		600	12,000	-	-
TOTAL CONTRACTUAL SERVICES			5,611	17,000	5,000	5,000
DEPRECIATION			4,382	11,000	8,253	5,000

Continued

CITY OF BAKER, LA
PROPOSED OPERATING AND CAPITAL BUDGET - CEMETERY FUND 21
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022 Audit	2023		2024 Proposed
			Budget	YTD 3/31	
REPAIRS/MAINTENANCE					
5824	EQUIPMENT/PROPERTY	4,577	10,000	16,517	2,500
OCCUPANCY/OTHER OPERATING					
5204	TELEPHONE	4,344	5,000	3,290	5,000
5205.01	OFFICE & SUPPLIES	1,195	1,050	1,106	1,000
5210	ASSOCIATION DUES	1,655	2,000	1,580	1,600
5221.02	AUTO REPAIRS/MAINTENANCE	13,980	500	1,000	1,500
5221.03	AUTO INSURANCE	377	500	144	500
5221.04	AUTO GAS/OIL	-	500	-	500
5233.02	BONDS INSURANCE	109	115	109	100
5233.03	LIABILITY/PROPERTY INSURANCE	166	1,500	166	250
5674	BANK/TRUST FEES	4,534	6,500	5,000	5,000
5848	RENT	6,000	6,000	4,500	6,000
5838	SECURITY SYSTEM MONITORING	499	500	499	500
5916	UTILITIES	5,584	5,500	4,234	5,500
5942	GARBAGE EXPENSE	1,488	1,500	1,116	1,500
TOTAL OCCUPANCY/OTHER OPERATING		39,931	31,165	22,744	28,950
TOTAL OPERATING EXPENSES		430,846	275,640	277,570	402,105
OPERATING INCOME (LOSS)		(56,921)	34,960	17,474	(11,405)
NON-OPERATING REVENUES/EXPENSES					
4320	RENTAL INCOME	4,366	4,366	-	4,366
4501	INTEREST EARNED	2,382	6,000	471	6,000
4630	MISCELLANEOUS REVENUES	2,304	2,500	-	2,500
TOTAL NON-OPERATING, NET		9,052	12,866	471	12,866
CHANGE IN NET POSITION		(47,869)	47,826	17,945	1,461
NET POSITION, BEGINNING		(920,927)			(968,795)
NET POSITION, ENDING		(968,795)			(967,334)
CAPITAL IMPROVEMENTS		-	145,000	-	150,000

Continued

CITY OF BAKER, LA
PROPOSED CAPITAL BUDGET
YEAR ENDING JUNE 30, 2024

CITY OF BAKER, LA
PROPOSED CAPITAL PROGRAM
YEARS ENDING JUNE 30, 2025-2028

Description	Cost	Anticipated Funding		FY2025	FY2026	FY2027	FY2028
		Amt	Source				

This capital budget and capital program for the subsequent 4 years assumes availability of funding and/or does not consider unanticipated needs that could supersede these plans. As a result, the future projections are subject to change each year.

Cemetery Fund							
Computers/printers							
technology replacements/upgrades	-	-	Surplus	-	-	2,500	-
Grounds/buildings	5,000	-	Surplus	5,000	-	-	-
Mausoleum	145,000	145,000	Sale Proceeds	-	-	-	-
Vehicles	-	-	Grants/Sale Proceeds	-	45,000	-	-
	<u>150,000</u>						

The City's capitalization policy includes long-lived assets with a cost of \$5,000 or more. The items included in this capital budget/capital program that fall below that level are included herein for safe-guarding of assets with useful lives greater than 1 year. They will not be included in the government-wide financial statements for reporting purposes.

CITY OF BAKER, LA
PROPOSED OPERATING BUDGET - SEWER REVENUE FUND 22
YEAR ENDING JUNE 30, 2024

Acct No	Acct Name	2022	2023		2024
		Audit	Budget	YTD 3/31	Proposed
OPERATING REVENUES					
4385	Sewer Fees	\$ 70,446	\$ 74,400	\$ 60,813	\$ 74,400
OPERATING EXPENSES 22-21					
5201.01	REGULAR SALARIES	11,200	12,000	9,000	12,000
5201.04	ACCRUED SALARIES	519	500	-	500
5230	RETIREMENT	3,400	3,550	2,655	3,540
5233.01	EMPLOYEE INSURANCE	2,400	2,400	1,800	2,400
5233.05	WORKERS' COMP INSURANCE	1,674	500	1,055	1,600
5652	MEDICARE	175	175	132	175
5205.03	POSTAGE	4,610	12,000	9,000	12,000
5848	RENT	20,000	20,000	15,000	20,000
5909.01	AUDITING	1,000	1,000	1,000	1,000
5995	CHANGE IN OPEB	-	350	-	-
5960	TRANSFERS TO GENERAL FUND	25,000	25,000	25,000	25,000
TOTAL OPERATING EXPENSES		69,978	77,475	64,642	78,215
CHANGE IN NET POSITION		467	(3,075)	(3,829)	(3,815)
NET POSITION, BEGINNING		17,955			18,422
NET POSITION, ENDING		18,422			14,607