

City of Baker City
 Financial Report for the General Fund
 Report for the Month Ending October 31, 2018
 33.7% of Year Elapsed

Fund/Department	Description	October	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,179,959	\$ 941,012	125.4%	Preliminary BWC.
	Property Taxes	19,358	19,358	2,746,080	0.7%	
	Police Generated Revenue	725	7,263	36,750	19.8%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	80,264	146,001	701,100	20.8%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2018 revenue.
	Cemetery	3,795	30,349	92,100	33.0%	
	Interest	637	4,360	16,000	27.3%	LGIP interest rate is 2.5%.
	Generated Power Sales	3,459	19,318	50,000	38.6%	
	Franchise fees	15,353	124,490	666,500	18.7%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	21,839	80,443	222,175	36.2%	
	Airport Ground Leases and Gas Tax	1,853	9,031	38,200	23.6%	
	Cigarette/Liquor Taxes/State Sharing	17,567	31,961	271,500	11.8%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	16,662	16,662	65,168	25.6%	
	COPS Grant - SRO	4,166	4,166	4,166	100.0%	
	Admin Services Indirect Cost	25,590	125,940	380,000	33.1%	
	Other Revenue	33,134	44,962	81,175	55.4%	
	EMS Support	-	-	15,940		
	Economic Development Support	11,000	11,000	88,000	12.5%	
	SAFER Grant	29,204	29,204	125,840	23.2%	
	CLG Grant	-	-	12,000	0.0%	
	Public Safety Fee	13,859	49,749	178,000	27.9%	
Total		\$ 298,465	\$ 1,934,216	\$ 6,731,706	28.7%	

City of Baker City
Financial Report for the General Fund
Report for the Month Ending October 31, 2018
33.7% of Year Elapsed

Fund/Department	Description	October	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 45,959	179,137	\$ 557,379	32.1%	
	Materials and Services	52,790	201,527	582,641	34.6%	
	CLG Grant Pass-thru to HBC	-	-	16,500	0.0%	
	Transfer to Fire Equip Reserve Fund 112	-	20,000	20,000	100.0%	
	Transfer to Golf Course Fund 123	-	30,000	30,000	100.0%	
	Transfer to Fund 162 FAA Match	-	7,500	7,500	100.0%	
	Transfer to Playground Imp Fund 134	-	4,500	4,500	100.0%	
	Transfer to LAMP	-	30,000	30,000	100.0%	
	Transfer to Public Art	-	4,000	4,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Subtotal	\$ 98,749	\$ 476,664	\$ 1,352,520	35.2%	
Police	Personnel Services	\$ 169,299	\$ 582,009	\$ 1,982,834	29.4%	
	Materials and Services	9,436	60,856	210,046	29.0%	
	Police Car	-	-	35,000	0.0%	
	Subtotal	\$ 178,735	\$ 642,865	\$ 2,227,880	28.9%	
Fire	Personnel Services	\$ 145,895	\$ 552,647	\$ 1,775,078	31.1%	
	Materials and Services	22,746	71,397	181,408	39.4%	
	Subtotal	\$ 168,641	\$ 624,044	\$ 1,956,486	31.9%	
Cemetery	Personnel Services	\$ 1,440	\$ 6,357	\$ 23,153	27.5%	
	Materials and Services	8,894	40,371	144,606	27.9%	
	Subtotal	\$ 10,334	\$ 46,728	\$ 167,759	27.9%	
Parks	Personnel Services	\$ 908	\$ 4,811	\$ 20,837	23.1%	
	Materials and Services	6,237	26,260	95,652	27.5%	
	Park Improvements	-	-	-		
	Subtotal	\$ 7,145	\$ 31,071	\$ 116,489	26.7%	
Airport	Personnel Services	\$ 186	\$ 2,812	\$ 7,000	40.2%	
	Materials and Services	3,386	12,864	51,694	24.9%	
	Subtotal	\$ 3,572	\$ 15,676	\$ 58,694	26.7%	
Planning	Personnel Services	\$ 55	\$ 179	\$ 1,500	11.9%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ 55	\$ 179	\$ 61,500	0.3%	
Hydro Elect Plant	Personnel Services	\$ -	\$ -	\$ 1,500	0.0%	
	Materials and Services	953	2,099	8,272	25.4%	
	Subtotal	\$ 953	\$ 2,099	\$ 9,772	21.5%	

City of Baker City
 Financial Report for the General Fund
 Report for the Month Ending October 31, 2018
 33.7% of Year Elapsed

Fund/Department	Description	October	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 5,712	22,894	\$ 73,212	31.3%	
	Materials and Services	212	288	1,500	19.2%	
	Subtotal	\$ 5,924	\$ 23,182	\$ 74,712	31.0%	
All Departments	Personnel Services	369,454	1,350,846	4,442,493	30.4%	
	Materials and Services	104,654	415,662	1,335,819	31.1%	
	Capital Outlay	-	-	51,500	0.0%	
	Transfers	-	96,000	96,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	705,894	0.0%	
Grand Total		\$ 474,108	\$ 1,862,508	\$ 6,731,706	27.7%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending October 31, 2018
33.7% of Year Elapsed

Fund	Description	October	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 3,421,575	\$ 3,127,308	109.4%	Preliminary BWC.
	Water Sales	310,610	1,119,503	2,993,133	37.4%	
	Interest	8,096	28,039	30,000	93.5%	
	Other Revenue	21,331	39,445	41,500	95.0%	
Total		\$ 340,037	\$ 4,608,562	\$ 6,191,941	74.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 122,121	\$ 457,891	\$ 1,764,724	25.9%	
	Water Utility Construction	21,575	430,059	1,372,040	31.3%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	2,855,177	0.0%	
Total		\$ 143,696	\$ 887,950	\$ 6,191,941	14.3%	

REVENUE						
Fund	Description	October	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,245,172	\$ 1,103,067	112.9%	Preliminary BWC.
	Wastewater Service Charge	126,170	489,355	1,450,356	33.7%	
	Interest	3,087	11,737	25,000	46.9%	
	G Street LID Interest	519	519	900	57.7%	
	DEQ Loan Proceeds	-	-	500,000	0.0%	
	Transfer from Reclaimed Water Fund	-	-	250,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
Total		\$ 143,805	\$ 1,780,128	\$ 3,378,105	52.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 79,190	\$ 286,339	\$ 1,157,081	24.7%	
	Wastewater Construction	6,258	32,855	1,559,493	2.1%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	561,531	0.0%	
Total		\$ 85,448	\$ 319,194	\$ 3,378,105	9.4%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending October 31, 2018
33.7% of Year Elapsed

Fund	Description	October	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 20,599	\$ 13,000	158.5%	Preliminary BWC.
	Transfer from Mt Hope Fund	-	72,845	73,000	99.8%	Interfund loan refinance.
	Transfer from the General Fund	.	30,000	30,000	100.0%	
Total		\$ -	\$ 123,444	\$ 116,000	106.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 21	\$ 1,731	\$ 5,000	34.6%	
	Materials & Services	892	6,309	18,000	35.1%	
	Transfer to Mt Hope Fund	-	72,845	73,000	99.8%	Interfund loan refinance.
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	-		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 913	\$ 80,885	\$ 116,000	69.7%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 373,625	\$ 335,847	111.2%	Preliminary BWC
	City Permits	20,696	60,494	133,050	45.5%	
	County Permits	17,551	68,323	157,720	43.3%	
	Interest	959	3,379	6,000	56.3%	
	Other Revenue	5,304	16,300	28,862	56.5%	Includes the State surcharge pass through.
	Total		\$ 44,510	\$ 522,121	\$ 661,479	78.9%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 17,429	\$ 67,208	\$ 206,503	32.5%	
	Materials and Services	20,252	47,514	144,478	32.9%	
	Contingency	-	-	80,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	230,498	0.0%	
	Total		\$ 37,681	\$ 114,722	\$ 661,479	17.3%

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 691,016	\$ 700,000	98.7%	Preliminary BWC
Total		\$ -	\$ 691,016	\$ 700,000	98.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Transfer to Wastewater Fund	\$ -	\$ -	\$ 250,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
	Transfer to Wastewater Debt Reserve Fund	-	-	450,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
Total		\$ -	\$ -	\$ 700,000	0.0%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending October 31, 2018
33.7% of Year Elapsed

Fund	Description	October	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,222,306	\$ 1,093,668	111.76%	Preliminary BWC.
	Property Taxes	4,532	4,532	612,069	0.74%	
	State Gas Tax	66,256	182,881	730,000	25.05%	
	Surface Trans Project	-	-	111,539	0.00%	
	Interest	2,142	8,463	15,000	56.42%	
	Other Revenue	1,281	14,828	13,891	106.75%	
	Transfer from Sidewalk Fund	-	-	-	-	
	Total Revenue	\$ 74,211	\$ 1,433,010	\$ 2,576,167	55.63%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 61,496	\$ 240,118	\$ 1,025,880	23.41%	
	Storm Water Maintenance	32,406	44,018	206,706	21.29%	
	Preventative Maintenance	6,201	214,350	489,039	43.83%	
	Street Lighting	12,682	31,728	101,809	31.16%	
	Snow and Ice Control	543	728	100,714	0.72%	
	Street Construction	10	37	6,506	0.57%	
	Contingency	-	-	150,000	-	
	Unappropriated Ending Fund Balance	-	-	495,513	0.00%	
	Total Expenditures	\$ 113,338	\$ 530,979	\$ 2,576,167	20.61%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 13,606	\$ 12,500	108.85%	Preliminary BWC.
	Property Tax Revenue	623	623	91,059	0.68%	
	Miscellaneous Revenue	-	-	-	-	
	Interest	-	-	250	0.00%	
	Total Revenue	623	14,229	103,809	13.71%	
	Personnel Services	6,130	12,995	11,000	118.14%	
	Materials & Services	8,030	29,530	78,003	37.86%	
	Pool Tile	-	7,750	6,500	119.23%	
	Transfer Interfund Loan Payment	-	-	8,306	0.00%	
Total Expenditures	14,160	50,275	103,809	48.43%		
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,365	\$ 2,500	174.60%	Preliminary BWC.
	Interest	10	35	55	63.64%	
	OTEC Tree Replacement	-	-	1,000	0.00%	
	Total Revenue	10	4,400	3,555	123.77%	
	Personnel Services	-	-	1,000	0.00%	
	Materials & Services	-	-	2,555	0.00%	
	Contingency	-	-	-	-	
Total Expenditures	-	-	3,555	0.00%		
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 88,718	\$ 68,000	130.47%	Preliminary BWC.
	Interest	189	690	1,000	69.00%	
	Total Revenue	189	89,408	69,000	129.58%	
	Sidewalk Grants	526	4,612	35,628	12.94%	
	Sidewalk Construction	-	-	15,000	0.00%	
	Contingency	-	-	18,372	0.00%	
Total Expenditures	526	4,612	69,000	6.68%		

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending October 31, 2018
33.7% of Year Elapsed

Department	Description	October	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,217	\$ 8,950	103.0%	
	Interest	30	109	100		
	Transfer from General Fund	-	4,500	4,500		
	Total Revenue	\$ 30	\$ 13,826	\$ 13,550	102.0%	
	Personnel Services	-	-	1,000	0.0%	
	Materials & Services	-	-	8,750	0.0%	
	Unappropriated Ending Fund Balance	-	-	3,800	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 13,550	0.0%	
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ (141,533)	\$ -		Pending FAA final distribution.
	Grant Income - FAA/Connect Oregon VI	-	19,456	500,000	3.9%	
	Transfer from GF - FAA Grant Match	-	7,500	7,500	100.0%	
	Total Revenue	\$ -	\$ (114,577)	\$ 507,500	-22.6%	
	Materials & Services	-	-	500,000	0.0%	
	Contingency	-	-	7,500	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 507,500	0.0%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 59,130	\$ 40,000	147.8%	
	Revenues	333	674	1,500	44.9%	This revenue is from the repayment of old HUD loans. Loans are repaid when properties transfer interests.
	Total Revenue	\$ 333	\$ 59,804	\$ 41,500	144.1%	
	Big Deal Grants	-	-	5,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	36,500	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 41,500	0.0%	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,321	\$ 4,410	98.0%	
	Revenues	10	35	45	77.8%	
	Expenditures	-	-	4,455	0.0%	
Lamp III Project - Department 174	Beginning Working Capital	\$ -	\$ 11,638	\$ 11,000	105.8%	
	Interest	-	-	-		
	Grants and Donations	-	-	10,000	0.0%	
	Transfer from the General Fund	-	30,000	30,000	100.0%	
	Total Revenue	\$ -	\$ 41,638	\$ 51,000	81.6%	
	Personnel Services	-	-	5,000	0.0%	
	Materials and Services	-	-	46,000	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 51,000	0.0%	
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ 477	\$ 477	\$ 1,000	47.7%	
	Personnel Services	-	-	1,000	0.0%	
Ice Cream Program - Department 706	Beginning Working Capital	\$ -	\$ 727	\$ 727	100.0%	
	Expenditures	-	-	727	0.0%	
DARE Donations - Department 707	Beginning Working Capital	\$ -	\$ 410	\$ 410	100.0%	
	Expenditures	-	-	410	0.0%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 35,002	\$ 34,000	102.9%	
	Donations	-	-	10,000	0.0%	
	Total Revenue	\$ -	\$ 35,002	\$ 44,000	79.6%	
	Personnel Services	701	2,785	8,500	32.8%	
	Materials and Services	125	738	15,000	4.9%	
	Contingency	-	-	20,500	0.0%	
	Total Expenditures	\$ 826	\$ 3,523	\$ 44,000	8.0%	
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ -	#N/A	
	Revenue	-	-	-		
	Expenditures	-	-	-	#N/A	
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 2,103	\$ 2,125	99.0%	
	Grants	-	-	-		
	Expenditures	136	579	2,125	27.2%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 1,629	\$ 2,000	81.5%	
	Car Seat Sales/ODOT Grant	40	210	2,000	10.5%	
	Expenditures	-	756	4,000	18.9%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending October 31, 2018
33.7% of Year Elapsed

Department	Description	October	YTD	Budget	Percent of Budget	Narrative
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 892	\$ 890	100.2%	
	Donations/Candy Machine Sales	-	29	100	29.0%	
	Expenditures	-	12	990	1.2%	
Tactical Equipment - Dept 726	Beginning Working Capital	\$ -	\$ 521	\$ 521		
	Materials and Services	-	-	521		
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 428	\$ 568	75.4%	
	Donations/Fundraising	-	366	-		
	Materials and Services	-	56	568	9.9%	
Police Reserve Program - Dept 728	Beginning Working Capital	\$ -	\$ 88	\$ 88	100.0%	
	Materials & Services	-	-	88	0.0%	
Salt Lick Sculpture - Dept 729	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000	100.0%	
	Materials & Services	-	-	1,000	0.0%	
Dog Park - Dept 730	Beginning Working Capital	\$ -	\$ 251	\$ -		
	Grants/Donations	270	845	1,000	84.5%	
	Materials & Services	210	298	1,000	29.8%	
S.W.A.T. Equipment - Dept 731	Beginning Working Capital	\$ -	\$ 2,376	\$ 2,376	100.0%	
	Grants/Donations	-	-	22,624	0.0%	
	S.W.A.T. Equipment	-	-	25,000	0.0%	
HBC Grant Pass-thru - Dept 733	Beginning Working Capital	\$ -	\$ 5,000	\$ 5,000	100.0%	
	Grant Pass-Thru	-	-	5,000	0.0%	Pass-thru grant for a feasibility study for the Central Building at the Middle School.
Public Arts Program - Dept 735	Grant Revenue	\$ -	\$ -	\$ 5,000		
	Transfer from General Fund	-	4,000	4,000	100.0%	
	Public Art	-	40	9,000		
Drug Incinerator - Dept 737	Fundraising/Donations	\$ 856	\$ 3,012			
	Drug Incinerator	-	-			
Elkhorn Industrial Park - Dept 176	Business Oregon Broadband Grant	\$ -	\$ -	\$ 137,000	0.0%	
	Economic Development Support	-	-	45,000	0.0%	
	Regional Infrastructure Grant	-	-	127,700	0.0%	
	Total Revenue	\$ -	\$ -	\$ 309,700	0.0%	
	Fiber Optics	-	-	182,000	0.0%	
	Electrical Conduit	-	-	127,700	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 309,700	0.0%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending October 31, 2018
33.7% of Year Elapsed

Fund	Description	October	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 281,166	\$ 255,000	110.3%	
	Sale of Inventory	17,730	74,255	173,100	42.9%	
	Total Revenue	\$ 17,730	\$ 355,421	\$ 428,100	83.0%	
	Inventory Purchases	5,694	43,280	150,000	28.9%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	228,100	0.0%	
	Total Expenditures	\$ 5,694	\$ 43,280	\$ 428,100	10.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 302,593	\$ 280,000	108.1%	
	Equipment Charge	39,883	164,942	687,621	24.0%	
	Miscellaneous Income	-	-	5,000	0.0%	Proceeds from sale of equipment.
	Interest	427	1,762	6,000	29.4%	
	Transfer from Golf Cap Proj Fund - Cart Loan	981	3,924	7,852	50.0%	
	Transfer from Samo Swim Fund - Loan	-	-	8,306	0.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	35,929	0.0%	
	Total Revenue	\$ 41,291	\$ 473,221	\$ 1,030,708	45.9%	
	Personnel Services	14,464	51,006	196,819	25.9%	
	Materials and Services	12,868	62,997	199,508	31.6%	
	Transfer-Interfund Loan Golf Capital Imp Fund	-	-	-	#DIV/0!	
	Capital Outlay	-	146,925	203,000	72.4%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	231,381	0.0%	
	Total Expenditures	\$ 27,332	\$ 260,928	\$ 1,030,708	25.3%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending October 31, 2018
 33.7% of Year Elapsed

Fund	Description	October	YTD	Budget	Percent of Budget	Narrative
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 73,942	\$ 74,000	99.9%	
	Interest	198	739	1,200	61.6%	
	Grants and Donations	-	-	10,735	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 198	\$ 94,681	\$ 105,935	89.4%	
	Materials and Services	-	-	1,000	0.0%	
	Fire & EMS PPE and Equipment	21,279	21,279	29,735	71.6%	
	Contingency	-	-	75,200	0.0%	
	Total	\$ 21,279	\$ 21,279	\$ 105,935	20.1%	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 4,892	\$ 5,250	93.2%	
	Equipment Lease Payments	-	16,236	40,411	40.18%	
	Interest	45	179	120	149.2%	
	Golf Cart Lease Payment	-	2,500	10,000	25.00%	
	Total Revenue	45	23,807	55,781	42.68%	
	Capital Outlay	-	-	12,000	0.00%	Gator
	Interfund Loan Payment Equip. Fund Loan	-	-	35,929	0.00%	
	Interfund Loan Payment Equip. Fund Cart Ln	982	3,926	7,852	50.00%	
	Total Expenditures	982	3,926	55,781	7.04%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending October 31, 2018
33.7% of Year Elapsed

Fund	Description	October	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 26,524	\$ 25,000	106.1%	
	Interest	235	360	300	120.0%	
	Improvement Dist Assessment	2,762	3,836	20,100	19.1%	
	Total Revenue	\$ 2,997	\$ 30,720	\$ 45,400	67.7%	
	Materials and Services	39	39	900	4.3%	
	Transfer to Silver's Fund	3,709	14,833	44,500	33.3%	
	Total Expenditures & Contingency	\$ 3,748	\$ 14,872	\$ 45,400	32.8%	
Wastewater Debt Service - Fund 136	Transfer from Reclaimed Water - Fund 132	\$ -	\$ -	\$ 450,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 450,000	0.0%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 3,032	\$ 3,030	100.1%	
	Interest	7	24	60	40.0%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,090	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ 433,195	\$ 433,200	100.0%	
	Interest	958	3,446	9,950	34.6%	
	Golf Course Loan Payments	-	72,845	93,000	78.3%	
	Total Revenue	\$ 958	\$ 509,486	\$ 536,150	95.0%	
	Interest Transfer to GF	958	3,446	11,500	30.0%	
	Transfer to Golf Course Operations - Fund 132	-	72,845	73,000	99.8%	Interfund loan refinance.
	Unappropriated Ending Fund Balance	-	-	451,650	0.0%	
Total	\$ 958	\$ 76,291	\$ 536,150	14.2%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	608	2,185	7,000	31.2%	
	Total Revenue	\$ 608	\$ 276,246	\$ 281,061	98.3%	
	Interest Transfer to General Fund	608	2,185	7,000	31.2%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 608	\$ 2,185	\$ 281,061	0.8%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 707,108	\$ 703,000	100.6%	
	Interest	1,603	5,707	15,000	38.0%	
	Property Owner Contributions	-	-	-		
	Transfer from LID Fund for Loan Payment-Interest	286	1,126	2,722	41.4%	
	Transfer from LID Fund for Loan Payment	3,422	13,706	41,778	32.8%	
	Total Revenue	\$ 5,311	\$ 727,647	\$ 762,500	95.4%	
	Personnel Services	\$ -	\$ 616	\$ 4,500	13.7%	
	Street Trees	-	-	23,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	735,000	0.0%	
Total Expenditures & Contingency	\$ -	\$ 616	\$ 762,500	0.1%		

