

City of Baker City
Financial Report for the General Fund
Report for the Month Ending November 30, 2018
41.9% of Year Elapsed

Fund/Department	Description	November	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,177,736	\$ 941,012	125.2%	Preliminary BWC.
	Property Taxes	1,859,109	1,878,467	2,746,080	68.4%	
	Police Generated Revenue	6,293	13,556	36,750	36.9%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	103,628	249,629	701,100	35.6%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2018 revenue.
	Cemetery	12,078	42,427	92,100	46.1%	
	Interest	2,471	6,831	16,000	42.7%	LGIP interest rate is 2.5%.
	Generated Power Sales	2,340	21,658	50,000	43.3%	
	Franchise fees	26,415	150,905	666,500	22.6%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	21,775	102,218	222,175	46.0%	
	Airport Ground Leases and Gas Tax	5,420	14,451	38,200	37.8%	
	Cigarette/Liquor Taxes/State Sharing	13,996	45,957	271,500	16.9%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	-	16,662	65,168	25.6%	
	COPS Grant - SRO	-	4,166	4,166	100.0%	
	Admin Services Indirect Cost	25,723	151,663	380,000	39.9%	
	Other Revenue	13,393	58,355	81,175	71.9%	
	EMS Support	3,699	3,699	15,940		
	Economic Development Support	25,667	36,667	88,000	41.7%	
	SAFER Grant	-	29,204	125,840	23.2%	
	CLG Grant	-	-	12,000	0.0%	
	ODOT Police Grant	2,621	2,621	-		
	Public Safety Fee	15,746	65,495	178,000	36.8%	
Total		\$ 2,140,374	\$ 4,072,367	\$ 6,731,706	60.5%	

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Fund/Department	Description	November	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 44,067	223,204	\$ 557,379	40.0%	
	Materials and Services	46,658	248,185	582,641	42.6%	
	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	\$ 90,725	\$ 567,389	\$ 1,352,520	42.0%	
Police	Personnel Services	\$ 131,716	\$ 712,665	\$ 1,982,834	35.9%	
	Materials and Services	14,624	75,480	210,046	35.9%	
	Police Car	1,000	1,000	35,000	2.9%	
	Subtotal	\$ 147,340	\$ 789,145	\$ 2,227,880	35.4%	
Fire	Personnel Services	\$ 140,948	\$ 693,595	\$ 1,775,078	39.1%	
	Materials and Services	21,245	92,642	181,408	51.1%	
	Subtotal	\$ 162,193	\$ 786,237	\$ 1,956,486	40.2%	
Cemetery	Personnel Services	\$ 1,261	\$ 7,618	\$ 23,153	32.9%	
	Materials and Services	9,608	51,161	144,606	35.4%	
	Subtotal	\$ 10,869	\$ 58,779	\$ 167,759	35.0%	
Parks	Personnel Services	\$ 832	\$ 5,643	\$ 20,837	27.1%	
	Materials and Services	5,837	32,097	95,652	33.6%	
	Park Improvements	-	-	-		
	Subtotal	\$ 6,669	\$ 37,740	\$ 116,489	32.4%	
Airport	Personnel Services	\$ 926	\$ 3,738	\$ 7,000	53.4%	
	Materials and Services	10,405	23,269	51,694	45.0%	
	Subtotal	\$ 11,331	\$ 27,007	\$ 58,694	46.0%	
Planning	Personnel Services	\$ -	\$ 179	\$ 1,500	11.9%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ -	\$ 179	\$ 61,500	0.3%	
Hydro Elect Plant	Personnel Services	\$ -	\$ -	\$ 1,500	0.0%	
	Materials and Services	437	2,536	8,272	30.7%	
	Subtotal	\$ 437	\$ 2,536	\$ 9,772	26.0%	

City of Baker City
Financial Report for the General Fund
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41.9% of Year Elapsed

Fund/Department	Description	November	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 10,766	33,660	\$ 73,212	46.0%	
	Materials and Services	292	580	1,500	38.7%	
	Subtotal	\$ 11,058	\$ 34,240	\$ 74,712	45.8%	
All Departments	Personnel Services	330,516	1,680,302	4,442,493	37.8%	
	Materials and Services	109,106	525,950	1,335,819	39.4%	
	Capital Outlay	1,000	1,000	51,500	1.9%	
	Transfers	-	96,000	96,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	705,894	0.0%	
Grand Total		\$ 440,622	\$ 2,303,252	\$ 6,731,706	34.2%	

City of Baker City
 Financial Report for the Enterprise Funds
 Report for the Month Ending November 30, 2018
 41.9% of Year Elapsed

Fund	Description	November		YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 3,614,624	\$ 3,614,624	\$ 3,127,308	115.6%	Preliminary BWC.
	Water Sales	302,919	1,119,503	1,422,422	2,993,133	47.5%	
	Interest	8,071	28,039	36,110	30,000	120.4%	
	Other Revenue	1,780	39,445	41,225	41,500	99.3%	
Total		\$ 312,770	\$ 4,801,611	\$ 5,114,381	\$ 6,191,941	82.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
Water Fund - 104	Water Utility Maintenance	\$ 127,248	\$ 457,891	\$ 585,139	\$ 1,764,724	33.2%	
	Water Utility Construction	155,929	430,059	585,988	1,372,040	42.7%	Includes \$123,690 debt payment.
	Contingency	-	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	-	2,855,177	0.0%	
Total		\$ 283,177	\$ 887,950	\$ 1,171,127	\$ 6,191,941	18.9%	

REVENUE							
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,284,934	\$ 1,284,934	\$ 1,103,067	116.5%	Preliminary BWC.
	Wastewater Service Charge	132,576	489,355	621,931	1,450,356	42.9%	
	Interest	3,090	11,737	14,827	25,000	59.3%	
	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.
	Other Revenue	8,260	33,345	41,605	48,782	85.3%	
Total		\$ 143,926	\$ 1,819,890	\$ 1,963,816	\$ 3,378,105	58.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 78,514	\$ 286,339	\$ 364,853	\$ 1,157,081	31.5%	
	Wastewater Construction	33,545	32,855	66,400	1,559,493	4.3%	
	Contingency	-	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	-	561,531	0.0%	
Total		\$ 112,059	\$ 319,194	\$ 431,253	\$ 3,378,105	12.8%	

City of Baker City
 Financial Report for the Enterprise Funds
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Fund	Description	November	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 20,599	\$ 20,599	\$ 13,000	158.5% Preliminary BWC.
	Transfer from Mt Hope Fund	-	72,845	72,845	73,000	99.8% Interfund loan refinance.
	Transfer from the General Fund	-	30,000	30,000	30,000	100.0%
Total		\$ -	\$ 123,444	\$ 123,444	\$ 116,000	106.4%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 37	\$ 1,731	\$ 1,768	\$ 5,000	35.4%
	Materials & Services	1,065	6,309	7,374	18,000	41.0%
	Transfer to Mt Hope Fund	-	72,845	72,845	73,000	99.8% Interfund loan refinance.
	Transfer to Mt Hope Fund	-	-	-	20,000	0.0%
	Contingency	-	-	-	-	
	Unappropriated Ending Fund Balance	-	-	-	-	
Total		\$ 1,102	\$ 80,885	\$ 81,987	\$ 116,000	70.7%

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 335,699	\$ 335,699	\$ 335,847	100.0% Preliminary BWC
	City Permits	10,968	60,494	71,462	133,050	53.7%
	County Permits	8,948	68,323	77,271	157,720	49.0%
	Interest	917	3,379	4,296	6,000	71.6%
	Other Revenue	1,985	16,300	18,285	28,862	63.4% Includes the State surcharge pass through.
Total		\$ 22,818	\$ 484,195	\$ 507,013	\$ 661,479	76.6%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 13,384	\$ 67,208	\$ 80,592	\$ 206,503	39.0%
	Materials and Services	7,855	47,514	55,369	144,478	38.3%
	Contingency	-	-	-	80,000	0.0%
	Unappropriated Ending Fund Balance	-	-	-	230,498	0.0%
Total		\$ 21,239	\$ 114,722	\$ 135,961	\$ 661,479	20.6%

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 694,568	\$ 694,568	\$ 700,000	99.2% Preliminary BWC
Total		\$ -	\$ 694,568	\$ 694,568	\$ 700,000	99.2%
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 November 30, 2018
41.9% of Year Elapsed

Fund	Description	November	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,222,106	\$ 1,093,668	111.74%	Preliminary BWC.
	Property Taxes	429,435	433,967	612,069	70.90%	
	State Gas Tax	64,855	247,736	730,000	33.94%	
	Surface Trans Project	-	-	111,539	0.00%	
	Interest	2,381	10,844	15,000	72.29%	
	Other Revenue	5,726	20,554	13,891	147.97%	
	Transfer from Sidewalk Fund	-	-	-	-	
	Total Revenue	\$ 502,397	\$ 1,935,207	\$ 2,576,167	75.12%	

EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 61,191	\$ 301,309	\$ 1,025,880	29.37%	
	Storm Water Maintenance	7,933	51,951	206,706	25.13%	
	Preventative Maintenance	1,786	216,136	489,039	44.20%	
	Street Lighting	7,951	39,679	101,809	38.97%	
	Snow and Ice Control	1,905	2,633	100,714	2.61%	
	Street Construction	8	45	6,506	0.69%	
	Contingency	-	-	150,000	-	
	Unappropriated Ending Fund Balance	-	-	495,513	0.00%	
	Total Expenditures	\$ 80,774	\$ 611,753	\$ 2,576,167	23.75%	

REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 13,606	\$ 12,500	108.85%	Preliminary BWC.
	Property Tax Revenue	61,324	61,970	91,059	68.05%	
	Miscellaneous Revenue	19	19	-	-	
	Interest	(13)	(37)	250	-14.80%	
	Total Revenue	61,330	75,558	103,809	72.79%	
	Personnel Services	1,422	14,417	11,000	131.06%	
	Materials & Services	7,280	36,810	78,003	47.19%	
	Pool Tile	-	7,750	6,500	119.23%	
	Transfer Interfund Loan Payment	8,306	8,306	8,306	100.00%	
		Total Expenditures	17,008	67,283	103,809	64.81%

REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,365	\$ 2,500	174.60%	Preliminary BWC.
	Interest	9	44	55	80.00%	
	OTEC Tree Replacement	-	-	1,000	0.00%	
	Total Revenue	9	4,409	3,555	124.02%	
	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	175	865	1,000	86.50%	
	Total Revenue	175	89,583	69,000	129.83%	
	Sidewalk Grants	4,582	9,194	35,628	25.81%	
	Sidewalk Construction	-	-	15,000	0.00%	
	Contingency	-	-	18,372	0.00%	
	Total Expenditures	4,582	9,194	69,000	13.32%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending November 30, 2018
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Department	Description	November	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,217	\$ 8,950	103.0%	
	Interest	30	139	100		
	Transfer from General Fund	-	4,500	4,500		
	Total Revenue	\$ 30	\$ 13,856	\$ 13,550	102.3%	
	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	\$ -	\$ 59,330	\$ 40,000	148.3%	
	Revenues	227	901	1,500	60.1%	This revenue is from the repayment of old HUD loans. Loans are repaid when properties transfer interests.
	Total Revenue	\$ 227	\$ 60,231	\$ 41,500	145.1%	
	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	9	44	45	97.8%	
	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	477	477	1,000	47.7%	
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	7,345	7,345	10,000	73.5%	
	Total Revenue	\$ 7,345	\$ 42,347	\$ 44,000	96.2%	
	Personnel Services	681	3,466	8,500	40.8%	
	Materials and Services	1,711	2,449	15,000	16.3%	
	Contingency	-	-	20,500	0.0%	
	Total Expenditures	\$ 2,392	\$ 5,915	\$ 44,000	13.4%	
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	-	579	2,125	27.2%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 1,629	\$ 2,000	81.5%	
	Car Seat Sales/ODOT Grant	1,119	1,329	2,000	66.5%	
	Expenditures	8	764	4,000	19.1%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
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Department	Description	November	YTD	Budget	Percent of Budget	Narrative
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 892	\$ 890	100.2%	
	Donations/Candy Machine Sales	14	43	100	43.0%	
	Expenditures	32	44	990	4.4%	
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	134	979	1,000	97.9%	
	Materials & Services	-	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	400	440	9,000		
Police Transient Fund - Dept 736	Donations	\$ 500	\$ 500			
	Transient Relocation Expenditures	-	-			
Drug Incinerator - Dept 737	Fundraising/Donations	\$ 120	\$ 3,132			
	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 November 30, 2018
 41.9% of Year Elapsed

Fund	Description	November	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	5,985	80,240	173,100	46.4%	
	Total Revenue	\$ 5,985	\$ 361,406	\$ 428,100	84.4%	
	Inventory Purchases	11,508	54,788	150,000	36.5%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	228,100	0.0%	
	Total Expenditures	\$ 11,508	\$ 54,788	\$ 428,100	12.8%	
	EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE					
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 311,843	\$ 280,000	111.4%	
	Equipment Charge	35,212	200,154	687,621	29.1%	
	Miscellaneous Income	51	51	5,000	1.0%	Proceeds from sale of equipment.
	Interest	443	2,205	6,000	36.8%	
	Transfer from Golf Cap Proj Fund - Cart Loan	-	3,924	7,852	50.0%	
	Transfer from Samo Swim Fund - Loan	8,306	8,306	8,306	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	35,929	0.0%	
	Total Revenue	\$ 44,012	\$ 526,483	\$ 1,030,708	51.1%	
	Personnel Services	14,800	65,806	196,819	33.4%	
	Materials and Services	14,288	77,750	199,508	39.0%	
	Transfer-Interfund Loan Golf Capital Imp Fund	-	-	-		
	Capital Outlay	7,428	154,353	203,000	76.0%	Excavator \$146,925 and Jetter Pump \$7,428
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	231,381	0.0%	
	Total Expenditures	\$ 36,516	\$ 297,909	\$ 1,030,708	28.9%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending November 30, 2018
 41.9% of Year Elapsed

Fund	Description	November	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	166	905	1,200	75.4%	
	Grants and Donations	1,000	1,000	10,735	9.3%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 1,166	\$ 95,847	\$ 105,935	90.5%	
	Materials and Services	-	-	1,000	0.0%	
	Fire & EMS PPE and Equipment	8,635	29,914	29,735	100.6%	
	Contingency	-	-	75,200	0.0%	
Total	\$ 8,635	\$ 29,914	\$ 105,935	28.2%		
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	42	221	120	184.2%	
	Golf Cart Lease Payment	-	2,500	10,000	25.00%	
	Total Revenue	42	23,849	55,781	42.75%	
	Capital Outlay	-	-	12,000	0.00%	Gator
	Interfund Loan Payment Equip. Fund Loan	-	-	35,929	0.00%	
	Interfund Loan Payment Equip. Fund Cart Ln	-	3,926	7,852	50.00%	
Total Expenditures	-	3,926	55,781	7.04%		

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending November 30, 2018
41.9% of Year Elapsed

Fund	Description	November	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 26,524	\$ 25,000	106.1%	
	Interest	172	532	300	177.3%	
	Improvement Dist Assessment	707	4,543	20,100	22.6%	
	Total Revenue	\$ 879	\$ 31,599	\$ 45,400	69.6%	
	Materials and Services	-	39	900	4.3%	
	Transfer to Silver's Fund	3,708	18,541	44,500	41.7%	
	Total Expenditures & Contingency	\$ 3,708	\$ 18,580	\$ 45,400	40.9%	
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	6	30	60	50.0%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,090	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	433,195	\$ 433,200	100.0%	
	Interest	916	4,362	9,950	43.8%	
	Golf Course Loan Payments	-	72,845	93,000	78.3%	
	Total Revenue	\$ 916	\$ 510,402	\$ 536,150	95.2%	
	Interest Transfer to GF	916	4,362	11,500	37.9%	
	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	\$ 916	\$ 77,207	\$ 536,150	14.4%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	581	2,766	7,000	39.5%	
	Total Revenue	\$ 581	\$ 276,827	\$ 281,061	98.5%	
	Interest Transfer to General Fund	581	2,766	7,000	39.5%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
	Total Expenditures & Contingency	\$ 581	\$ 2,766	\$ 281,061	1.0%	
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 707,108	\$ 703,000	100.6%	
	Interest	1,543	7,250	15,000	48.3%	
	Property Owner Contributions	-	-	-		
	Transfer from LID Fund for Loan Payment-Interest	271	1,397	2,722	51.3%	
	Transfer from LID Fund for Loan Payment	3,437	17,143	41,778	41.0%	
	Total Revenue	\$ 5,251	\$ 732,898	\$ 762,500	96.1%	
	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%	

**Ambulance Billings and Collections
2018-19**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2017-18 Total	2016-17 Total
Medicare/Welfare															
Billings	\$ 140,731	\$ 126,911	\$ 93,119	\$ 119,618	\$ 134,766								\$ 615,145	\$ 1,276,068	\$ 1,042,404
Payments	-	12,063	21,940	42,181	62,866								139,050	429,701	419,510
General Insurance/SAIF															
Billings	43,894	41,598	39,150	64,649	23,459								212,750	404,803	302,805
Payments	-	3,362	19,530	33,308	35,837								92,037	294,479	203,018
Fired Subscriptions															
Billings and Donations	5,795	6,793	6,821	7,034	5,967								32,410	92,074	85,944
Fire/Med Mgmt Fee*	(1,731)	(2,015)	(2,046)	(2,109)	(1,790)								(9,691)	(27,484)	(25,712)
Amount Due Baker City	4,064	4,778	4,775	4,925	4,177	-	-	-	-	-	-	-	22,719	64,590	60,232
Payments Received (Prior Month)*		4,064	4,778	4,775	4,925								18,542	64,590	55,845
New and Renewed Subscriptions	102	123	118	124	105										
Total Members	1,826	1,837	1,856	1,850	1,868									1,821	1,729
Total Billings	\$ 190,420	\$ 175,302	\$ 139,090	\$ 191,301	\$ 164,192	\$ -	860,305	\$ 1,772,945	\$ 1,431,153						
Total Payments	\$ -	\$ 19,489	\$ 46,248	\$ 80,264	\$ 103,628	\$ -	249,629	\$ 788,770	\$ 678,373						
Payments Received for June and Prior Services**	\$ 68,860	\$ 29,199													

Percent Collections to Billings

Percent Collections to Billings with July and August payments for June and prior services.

29% **44%** **44%**
40%

Billings are based on date of ambulance service. Actual billings to customer, Medicare and insurance can take up to 30 days to process. Payments can be delayed even further if billing discrepancies, eligibility or coverage issues exist.

*June's Fired payment received in July is included in the 2017-18 ytd total.

**Based on the recommendation from the City's auditors ambulance receipts for services prior to June 30th received within two months of the fiscal year end will be included in revenue for the prior fiscal year.

***2016-17 has been adjusted for ambulance services received in July/August 2017 for June 30, 2017 and prior services (\$54,534) *but not* for July/August 2016 receipts for June 30, 2016 and prior services. If this adjustment was made total receipts for 2016-17 would be decreased.