

City of Baker City
Financial Report for the General Fund
Report for the Month Ending October 31, 2019
33.7% of Year Elapsed

Fund/Department	Description	October	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,118,039	\$ 1,337,485	83.6%	The difference in beginning working capital is due to the Baker School District 5J School Resource Officer reimbursement for a quarter; the Baker County economic development reimbursement for three months; the SAFER grant reimbursement for two quarters; and property tax revenues (due to litigation) not being received within 60 days of year-end which is a requirement for accrual. In addition, unanticipated expenditures incurred the last two weeks of June accounted for an additional \$20,000 difference (included in Budget Resolutions approved by Council).
	Property Taxes	14,213	23,302	2,853,835	0.8%	
	Police Generated Revenue	2,330	7,927	40,500	19.6%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	44,064	148,081	750,000	19.7%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2019 revenue.
	Cemetery	6,591	20,929	109,605	19.1%	
	Interest	194	4,184	24,000	17.4%	LGIP interest rate is currently 2.45%.
	Generated Power Sales	4,947	20,578	51,500	40.0%	
	Franchise fees	18,579	125,385	688,500	18.2%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	23,762	85,126	235,402	36.2%	
	Airport Ground Leases and Gas Tax	1,797	5,770	36,300	15.9%	
	Cigarette/Liquor Taxes/State Sharing	17,085	33,043	291,690	11.3%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	16,041	16,041	73,200	21.9%	
	Admin Services Indirect Cost	30,545	157,708	400,000	39.4%	
	Other Revenue	29,463	43,342	101,175	42.8%	
	EMS Support	-	-	40,134		
	Economic Development Support	3,750	25,750	45,000	57.2%	
	SAFER Grant	-	69,439	148,645	46.7%	
	CLG Grant	4,000	4,000	-		
	Police FEMA Grant	-	-	15,742	0.0%	
	OTEC Utility Incentive	3,070	3,070	3,678		
Public Safety Fee	15,552	51,338	180,000	28.5%		
Total		\$ 235,983	\$ 1,963,052	\$ 7,426,391	26.4%	

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Fund/Department	Description	October	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 50,317	203,739	\$ 608,256	33.5%	
	Materials and Services	48,986	203,332	598,838	34.0%	
	CLG Pass-thru Grant	4,000	4,000	-	0.0%	
	City Hall Heating System	-	-	5,800	0.0%	
	Transfer to Fire Equip Reserve Fund 112	-	110,000	110,000	100.0%	
	Transfer to Samo Swim Fund 115	-	10,000	10,000	100.0%	
	Transfer to Golf Course Fund 123	-	40,000	40,000	100.0%	
	Transfer to Fund 162 FAA Match	-	2,500	2,500	100.0%	
	Transfer to Playground Imp Fund 134	-	14,500	14,500	100.0%	
	Transfer to Public Art	-	4,000	4,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Subtotal	\$ 103,303	\$ 592,071	\$ 1,493,894	39.6%	
Police	Personnel Services	\$ 148,691	\$ 616,907	\$ 2,045,763	30.2%	
	Materials and Services	20,775	76,791	248,710	30.9%	
	Prep Work for Generator	1,170	1,170	23,220	5.0%	
	Police and Police Admin Car	-	10,009	58,220	17.2%	
		Subtotal	\$ 170,636	\$ 704,877	\$ 2,375,913	29.7%
Fire	Personnel Services	\$ 171,357	\$ 663,757	\$ 1,957,568	33.9%	
	Materials and Services	24,720	87,875	199,959	43.9%	
		Subtotal	\$ 196,077	\$ 751,632	\$ 2,157,527	34.8%
Cemetery	Personnel Services	\$ 1,822	\$ 8,103	\$ 24,311	33.3%	
	Materials and Services	9,876	39,006	150,141	26.0%	
		Subtotal	\$ 11,698	\$ 47,109	\$ 174,452	27.0%
Parks	Personnel Services	\$ 1,313	\$ 5,559	\$ 21,879	25.4%	
	Materials and Services	6,629	27,475	99,282	27.7%	
	Park Improvements	-	-	-	-	
		Subtotal	\$ 7,942	\$ 33,034	\$ 121,161	27.3%
Airport	Personnel Services	\$ 2,535	\$ 5,104	\$ 7,500	68.1%	
	Materials and Services	12,884	24,957	59,236	42.1%	
		Subtotal	\$ 15,419	\$ 30,061	\$ 66,736	45.0%
Planning	Personnel Services	\$ 228	\$ 691	\$ 500	138.2%	
	Materials and Services	-	-	62,500	0.0%	The City contracts planning services from Baker County.
		Subtotal	\$ 228	\$ 691	\$ 63,000	1.1%
Hydro Elect Plant	Personnel Services	\$ -	\$ -	\$ 1,500	0.0%	
	Materials and Services	884	1,934	8,272	23.4%	
		Subtotal	\$ 884	\$ 1,934	\$ 9,772	19.8%

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Fund/Department	Description	October	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 3,087	13,563	\$ 40,525	33.5%	
	Materials and Services	1,000	1,000	5,000	20.0%	
	Subtotal	\$ 4,087	\$ 14,563	\$ 45,525	32.0%	
All Departments	Personnel Services	379,350	1,517,423	4,707,802	32.2%	
	Materials and Services	125,754	462,370	1,431,938	32.3%	
	Capital Outlay	5,170	15,179	64,020	23.7%	
	Transfers	-	181,000	181,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	941,631	0.0%	
Grand Total		\$ 510,274	\$ 2,175,972	\$ 7,426,391	29.3%	

City of Baker City
 Financial Report for the Enterprise Funds
 Report for the Month Ending October 31, 2019
 33.7% of Year Elapsed

Fund	Description	October	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104						
	Beginning Working Capital	\$ -	\$ 4,415,215	\$ 4,153,484	106.3%	
	Water Sales	314,674	1,127,150	3,032,044	37.2%	
	Interest	8,601	36,315	100,000	36.3%	
	Other Revenue	2,851	26,821	51,000	52.6%	
Total		\$ 326,126	\$ 5,605,501	\$ 7,336,528	76.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104						
	Water Utility Maintenance	\$ 128,443	\$ 527,482	\$ 1,849,880	28.5%	
	Water Utility Construction	76,771	552,813	1,957,308	28.2%	
	Contingency	-	-	265,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	3,264,340	0.0%	
Total		\$ 205,214	\$ 1,080,295	\$ 7,336,528	14.7%	
REVENUE						
Wastewater Fund - 105						
	Beginning Working Capital	\$ -	\$ 1,764,284	\$ 1,657,150	106.5%	
	Wastewater Service Charge	160,569	575,287	1,676,004	34.3%	
	Interest	3,462	15,107	20,000	75.5%	
	G Street LID Interest	-	555	1,000	55.5%	
	DEQ Loan Proceeds	-	-	9,700,000	0.0%	
	Other Revenue	9,628	48,984	48,782	100.4%	
Total		\$ 173,659	\$ 2,404,217	\$ 13,102,936	18.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105						
	Wastewater Maintenance Department	\$ 84,196	\$ 314,859	\$ 1,187,290	26.5%	
	Wastewater Construction	11,443	197,315	10,207,093	1.9%	Includes \$123,017 land purchase.
	Contingency	-	-	140,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,568,553	0.0%	
Total		\$ 95,639	\$ 512,174	\$ 13,102,936	3.9%	

City of Baker City
 Financial Report for the Enterprise Funds
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Fund	Description	October	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 8,001	\$ 7,600	105.3%	
	Transfer from the General Fund	-	40,000	40,000	100.0%	
Total		\$ -	\$ 48,001	\$ 47,600	100.8%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 89	\$ 284	\$ 5,000	5.7%	
	Materials & Services	559	2,881	22,600	12.7%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	-		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 648	\$ 3,165	\$ 47,600	6.6%	

Fund	Description	October	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 411,489	\$ 358,167	114.9%	
	City Permits	15,670	38,331	142,700	26.9%	
	County Permits	18,115	194,969	160,020	121.8%	
	Interest	1,238	4,631	11,000	42.1%	
	Other Revenue	3,048	23,289	28,964	80.4%	Includes the State surcharge pass through.
Total		\$ 38,071	\$ 672,709	\$ 700,851	96.0%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 12,818	\$ 55,096	\$ 188,708	29.2%	
	Materials and Services	70,777	104,473	150,732	69.3%	
	Contingency	-	-	80,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	281,411	0.0%	
Total		\$ 83,595	\$ 159,569	\$ 700,851	22.8%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending October 31, 2019
33.7% of Year Elapsed

Fund	Description	October	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,479,133	\$ 1,570,259	94.20%	
	Property Taxes	3,328	5,457	637,296	0.86%	
	State Gas Tax	61,829	175,745	737,153	23.84%	
	Surface Trans Project	-	115,334	122,696	94.00%	
	Interest	2,191	10,615	25,000	42.46%	
	Other Revenue	82	6,676	15,891	42.01%	
	Transfer from Sidewalk Fund	-	-	-	-	
	Total Revenue	\$ 67,430	\$ 1,792,960	\$ 3,108,295	57.68%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 56,861	\$ 371,540	\$ 1,113,801	33.36%	
	Storm Water Maintenance	4,574	8,824	217,298	4.06%	
	Preventative Maintenance	6,796	318,640	706,947	45.07%	
	Street Lighting	8,227	27,317	105,526	25.89%	
	Snow and Ice Control	1,832	2,023	100,445	2.01%	
	Street Construction	11	1,213	7,040	17.23%	
	Contingency	-	-	195,000	-	
	Unappropriated Ending Fund Balance	-	-	662,238	0.00%	
	Total Expenditures	\$ 78,301	\$ 729,557	\$ 3,108,295	23.47%	

REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ (1,768)	\$ -	-	
	Property Tax Revenue	475	779	94,666	0.82%	
	Miscellaneous Revenue	-	-	-	-	
	Transfer from the General Fund	-	10,000	10,000	100.00%	
	Interest	(22)	(16)	100	-16.00%	
	Total Revenue	453	8,995	104,766	8.59%	
	Personnel Services	4,219	7,556	11,000	68.69%	
	Materials & Services	9,374	23,231	82,928	28.01%	
	Transfer Interfund Loan Payment	-	-	8,420	0.00%	
	Contingency	-	-	2,418	0.00%	
	Total Expenditures	13,593	30,787	104,766	29.39%	

REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,483	\$ 3,400	131.85%	
	Interest	9	38	100	38.00%	
	OTEC Tree Replacement/Misc Revenue	-	5	500	1.00%	
	Total Revenue	9	4,526	4,000	113.15%	
	Personnel Services	-	-	500	0.00%	
	Materials & Services	-	143	2,250	6.36%	
	Contingency	-	-	1,250	-	
	Total Expenditures	-	143	4,000	3.58%	

REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 71,529	\$ 69,176	103.40%	
	Interest	120	561	1,500	37.40%	
	Total Revenue	120	72,090	70,676	102.00%	
	Sidewalk Grants	187	12,009	34,400	34.91%	
	Sidewalk Construction	580	898	15,000	5.99%	
	Contingency	-	-	5,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	16,276	-	
	Total Expenditures	767	12,907	70,676	18.26%	

REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Elkhorn Ind. Park - Econ/Community Dev.	Beginning Working Capital	\$ -	\$ 22,338	\$ 22,077	101.18%	
	Industrial Park Lot Sales	-	-	-	-	
	Interest	44	191	600	31.83%	
	Total Revenue	44	22,529	22,677	99.35%	
	Economic/Community Development	-	104	22,677	0.46%	
	Contingency	-	-	-	-	
	Total Expenditures	-	104	22,677	0.46%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
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Department	Description	October	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 35,480	\$ 15,070	235.4%	
	Interest	112	428	200	214.0%	
	All Abilities Equipment Grant and Donations	500	5,916	37,740		
	Miscellaneous Income	-	-	-		
	Transfer from General Fund	-	14,500	14,500	100.0%	
	Total Revenue	\$ 612	\$ 56,324	\$ 67,510	83.4%	
	Personnel Services	-	-	1,000	0.0%	
	Materials & Services	-	-	66,510	0.0%	
	Unappropriated Ending Fund Balance	-	-	-		
	Total Expenditures	\$ -	\$ -	\$ 67,510	0.0%	
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ 19,269	\$ 16,980		
	FAA Grant	271,209	1,036,357	1,447,040	71.6%	
	COAR Grant	-	-	142,122	0.0%	
	Transfer from GF - FAA Grant Match	-	2,500	2,500	100.0%	
	Total Revenue	\$ 271,209	\$ 1,058,126	\$ 1,608,642	65.8%	
	Materials & Services	308,094	1,158,259	1,589,162	72.9%	
	Contingency	-	-	19,480	0.0%	
	Total Expenditures	\$ 308,094	\$ 1,158,259	\$ 1,608,642	72.0%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 57,081	\$ 56,439	101.1%	
	Interest	114	487	1,500	32.5%	
	Total Revenue	\$ 114	\$ 57,568	\$ 57,939	99.4%	
	Big Deal Grants	-	500	5,000	10.0%	
	Unappropriated Ending Fund Balance	-	-	52,939	0.0%	
Total Expenditures	\$ -	\$ 500	\$ 57,939	0.9%		
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,438	\$ 4,436	100.0%	
	Revenues	9	38	115	33.0%	
	Expenditures	-	-	4,551	0.0%	
Lamp III Project - Department 174	Beginning Working Capital	\$ -	\$ 41,638	\$ 41,638	100.0%	
	Interest	-	-	-		
	Grants and Donations	-	-	10,000	0.0%	
	Total Revenue	\$ -	\$ 41,638	\$ 51,638	80.6%	
	Personnel Services	-	-	5,000	0.0%	
	Materials and Services	200	616	46,638	1.3%	
Total Expenditures	\$ 200	\$ 616	\$ 51,638	1.2%		
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ -	\$ -	\$ 1,000	0.0%	
	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	\$ -	\$ 57,046	\$ 55,000	103.7%	
	Donations	-	223	30,000	0.7%	
	Total Revenue	\$ -	\$ 57,269	\$ 85,000	67.4%	
	Personnel Services	730	2,910	8,567	34.0%	
	Materials and Services	279	1,691	19,200	8.8%	
	K9 Police Vehicle	-	-	30,000	0.0%	
	Contingency	-	-	27,233	0.0%	
Total Expenditures	\$ 1,009	\$ 4,601	\$ 85,000	5.4%		
Bullet Proof Vest Grant - Department 710	Revenue	\$ -	\$ 2,100	\$ -		
	Materials and Services	-	-	-		
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ 10		
	Revenue	-	-	-		
	Expenditures	-	-	10		
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 1,449	\$ 1,449	100.0%	
	Grants	-	-	750		
	Expenditures	109	202	2,199	9.2%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,714	\$ 2,000	135.7%	
	Car Seat Sales/ODOT Grant	80	310	2,000	15.5%	
	Expenditures	3	767	4,000	19.2%	

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Department	Description	October	YTD	Budget	Percent of Budget	Narrative
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 889	\$ 890	99.9%	
	Donations/Candy Machine Sales	48	48	100	48.0%	
	Expenditures	62	62	990	6.3%	
Tactical Equipment - Dept 726	Beginning Working Capital	\$ -	\$ 486	\$ 521	93.3%	
	Miscellaneous Income	-	-	-	-	
	Materials and Services	-	-	521	0.0%	
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 79	\$ 194	40.7%	
	Donations/Fundraising	-	-	-	-	
	Materials and Services	-	-	194	0.0%	
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	\$ -	\$ 932	\$ 932	100.0%	
	Grants/Donations	-	-	-	-	
	Materials & Services	-	-	932	0.0%	
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%	
Public Arts Program - Dept 735	Beginning Working Capital	\$ -	\$ 1,891	\$ 2,000		
	Grants and Donations	-	500	5,000	10.0%	
	Transfer from General Fund	-	4,000	4,000	100.0%	
	Public Art	80	80	11,000		
Police Transient Fund - Dept 736	Beginning Working Capital	\$ -	\$ 418	\$ 400		
	Transportation Assistance	-	128	400		
Drug Incinerator - Dept 737	Beginning Working Capital	\$ -	\$ 3,132	\$ 3,132		
	Fundraising/Donations	25	645	2,000		
	Drug Incinerator	-	-	5,132		
Shop-with-a-Cop Program - Dept 738	Fundraising/Donations	\$ -	\$ 600	\$ -		
	Materials & Services	-	-	-		
Elkhorn Industrial Park - Dept 176	Interest	\$ -	\$ (144,025)	\$ -		Grants are on a reimbursement basis and were not received within 60 days to accrue into the prior year.
	Regional Infrastructure Grant	-	-	20,000	0.0%	
	Business Oregon Broadband Grant	-	52,945	-		
	Total Revenue	\$ -	\$ (91,080)	\$ 20,000	-45.4%	
	Public Works Labor	-	107	20,000	0.5%	
	Fiber Optics	-	8,042	-		
	Electrical Conduit	-	20,859	20,000	104.3%	
	Total Expenditures	\$ -	\$ 29,008	\$ 20,000	145.0%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending October 31, 2019
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	\$ -	\$ 286,958	\$ 265,000	108.3%	
	Sale of Inventory	5,602	58,578	201,250	29.1%	
	Total Revenue	\$ 5,602	\$ 345,536	\$ 466,250	74.1%	
	Inventory Purchases	7,541	44,528	180,000	24.7%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	236,250	0.0%	
	Total Expenditures	\$ 7,541	\$ 44,528	\$ 466,250	9.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 264,709	\$ 242,000	109.4%	
	Equipment Charge	47,041	207,285	823,759	25.2%	
	Miscellaneous Income	-	55	5,000	1.1%	Proceeds from sale of equipment.
	Interest	556	2,282	6,000	38.0%	
	Transfer from Golf Cap Proj Fund - Cart Loan	982	3,925	7,852	50.0%	
	Transfer from Samo Swim Fund - Loan	-	-	8,420	0.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	35,297	0.0%	
	Total Revenue	\$ 48,579	\$ 478,256	\$ 1,128,328	42.4%	
	Personnel Services	14,832	56,760	203,634	27.9%	
	Materials and Services	27,548	75,025	204,615	36.7%	
	Bucket Truck	-	32,224	30,000	107.4%	
	Mechanics Service Truck	677	18,351	30,000	61.2%	
	Crackfill Machine	-	-	70,000	0.0%	
	10 Yard Dump Truck	-	-	40,000	0.0%	
	1 Ton Dual Axle Flatbed	-	-	10,000	0.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	340,079	0.0%	
	Total Expenditures	\$ 43,057	\$ 182,360	\$ 1,128,328	16.2%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending October 31, 2019
 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	\$ -	\$ 40,049	\$ 61,900	64.7%	
	Interest	192	901	1,500	60.1%	
	Grants and Donations	-	-	90,000	0.0%	
	Miscellaneous Income	-	-	5,000	0.0%	
	Transfer from General Fund	-	110,000	110,000	100.0%	
	Total	\$ 192	\$ 150,950	\$ 268,400	56.2%	
	Travel for Ambulance	\$ 2,241	\$ 2,389	\$ -		
	Turnouts	-	-	12,000	0.0%	
	Fire & EMS PPE and Equipment	-	5,250	13,000	40.4%	First Responder Vehicle \$3,750 and Stair Lifter \$1,500
	Ambulance	4,287	52,046	180,000	28.9%	
	Contingency	-	-	63,400	0.0%	
	Total	\$ 6,528	\$ 59,685	\$ 268,400	22.2%	
	Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 9,549	\$ 9,000	106.1%
Equipment Lease Payments		-	20,214	43,649	46.31%	
Interest		39	72	500	14.4%	
Golf Cart Lease Payment		-	-	10,000	0.00%	
Total Revenue		39	29,835	63,149	47.25%	
Materials & Services		-	-	5,000	0.00%	
Gator Purchase		-	-	15,000	0.00%	
Interfund Loan Payment Equip. Fund Loan		-	-	35,297	0.00%	
Interfund Loan Payment Equip. Fund Cart Ln		982	3,926	7,852	50.00%	
Total Expenditures		982	3,926	63,149	6.22%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending October 31, 2019
33.7% of Year Elapsed

Fund	Description	October	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 4,777	\$ 6,500	73.5%	
	Interest	209	774	4,870	15.9%	
	Improvement Dist Assessment	1,289	6,326	14,130	44.8%	
	Total Revenue	\$ 1,498	\$ 11,877	\$ 25,500	46.6%	
	Materials and Services	-	11	900	1.2%	
	Transfer to Silver's Fund	2,050	8,200	24,600	33.3%	
	Total Expenditures & Contingency	\$ 2,050	\$ 8,211	\$ 25,500	32.2%	
Wastewater Debt Service - Fund 136	Beginning Cash Reserve	\$ -	\$ 425,000	\$ 450,000	94.4%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 450,000	0.0%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 3,114	\$ 3,112	100.1%	
	Interest	6	26	90	28.9%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,202	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	453,195	\$ 451,312	100.4%	
	Interest	902	3,867	13,000	29.7%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 902	\$ 457,062	\$ 484,312	94.4%	
	Interest Transfer to GF	902	3,867	14,505	26.7%	
	Unappropriated Ending Fund Balance	-	-	469,807	0.0%	
	Total	\$ 902	\$ 3,867	\$ 484,312	0.8%	
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	546	2,342	8,500	27.6%	
	Total Revenue	\$ 546	\$ 276,403	\$ 282,561	97.8%	
	Interest Transfer to General Fund	546	2,342	8,500	27.6%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
	Total Expenditures & Contingency	\$ 546	\$ 2,342	\$ 282,561	0.8%	
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 765,551	\$ 761,940	100.5%	
	Interest	1,550	6,597	19,500	33.8%	
	Property Owner Contributions	150	150	-		
	Transfer from LID Fund for Loan Payment-Interest	172	755	2,071	36.5%	
	Transfer from LID Fund for Loan Payment	1,878	7,445	22,529	33.0%	
	Total Revenue	\$ 3,750	\$ 780,498	\$ 806,040	96.8%	
	Personnel Services	\$ -	\$ -	\$ 4,500	0.0%	
	Street Trees and Street Tree Planting	-	90	20,500	0.4%	
	Unappropriated Ending Fund Balance	-	-	781,040	0.0%	
	Total Expenditures & Contingency	\$ -	\$ 90	\$ 806,040	0.0%	

**Ambulance Billings and Collections
2019-20**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2018-19 Total	2017-18 Total	2016-17 Total
Medicare/Welfare																
Billings	\$ 137,224	\$ 100,696	\$ 201,467	\$ 155,265									\$ 594,652	\$ 1,701,667	\$ 1,276,068	\$ 1,042,404
Payments	26,334	39,106	31,751	13,712									110,903	433,620	429,701	419,510
General Insurance/SAIF																
Billings	44,331	10,194	37,244	24,275									116,044	538,156	404,803	302,805
Payments	19,541	19,211	33,221	25,210									97,183	239,643	294,479	203,018
Firemed Subscriptions																
Billings and Donations	8,799	8,500	7,346	7,438									32,083	96,458	92,074	85,944
Fire/Med Mgmt Fee*	(2,469)	(2,535)	(2,204)	(2,196)									(9,404)	(28,802)	(27,484)	(25,712)
Amount Due Baker City	6,330	5,965	5,142	5,242									22,679	67,656	64,590	60,232
Payments Received (Prior Month)*		6,330	5,965	5,142									17,437	62,534	64,590	55,845
New and Renewed Subscriptions	138	138	128	Not Available^												
Total Members	1,940	1,942	1,960	1,972											1,821	1,729
Total Billings	\$ 190,354	\$ 119,390	\$ 246,057	\$ 186,978	\$ -	742,779	\$ 2,336,281	\$ 1,772,945	\$ 1,431,153							
Total Payments	\$ 45,875	\$ 64,647	\$ 70,937	\$ 44,064	\$ -	225,523	\$ 735,797	\$ 788,770	\$ 678,373							
Payments Received for June and Prior Services**	\$ (40,891)	\$ (35,714)												76,605		
Adjusted Revenue	\$ 4,984	\$ 28,933												812,402		
Percent Collections to Billings													30%	44%	44%	44%
Percent Collections to Billings with July and August payments for June and prior services.													20%			

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.