

City of Baker City
Financial Report for the General Fund
Report for the Month Ending December 31, 2019
50.4% of Year Elapsed

Fund/Department	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,119,182	\$ 1,337,485	83.7%	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	307,427	2,633,981	2,853,835	92.3%	
	Police Generated Revenue	4,460	12,562	40,500	31.0%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	116,880	347,425	750,000	46.3%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2019 revenue.
	Cemetery	6,284	34,189	109,605	31.2%	
	Interest	4,152	10,275	24,000	42.8%	LGIP interest rate is currently 2.25%.
	Generated Power Sales	2,365	24,003	51,500	46.6%	
	Franchise fees	127,574	276,365	688,500	40.1%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	20,605	124,522	235,402	52.9%	
	Airport Ground Leases and Gas Tax	7,927	21,109	36,300	58.2%	
	Cigarette/Liquor Taxes/State Sharing	1,075	87,434	291,690	30.0%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	-	33,838	73,200	46.2%	
	Ford Family Grant	-	1,000	-		
	Admin Services Indirect Cost	23,618	211,260	400,000	52.8%	
	Other Revenue	7,482	59,923	101,175	59.2%	
	EMS Support	5,115	5,115	40,134		
	Economic Development Support	18,750	44,500	45,000	98.9%	\$22,000 was due from Baker County for the 2018-19 FY but was not received within 60 days of year end; and therefore, was not susceptible to accrual.
	SAFER Grant	-	69,439	148,645	46.7%	
	CLG Grant	-	4,000	-		
	Police FEMA Grant	-	-	15,742	0.0%	
OTEC Utility Incentive	-	3,070	3,678			
Public Safety Fee	14,621	78,247	180,000	43.5%		
Total		\$ 668,335	\$ 5,201,439	\$ 7,426,391	70.0%	

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Fund/Department	Description	December	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 47,008	312,856	\$ 608,256	51.4%	
	Materials and Services	46,396	293,739	598,838	49.1%	
	CLG Pass-thru Grant	-	4,000	-	0.0%	
	City Hall Heating System	3,550	3,550	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	\$ 96,954	\$ 795,145	\$ 1,493,894	53.2%	
Police	Personnel Services	\$ 154,910	\$ 927,293	\$ 2,045,763	45.3%	
	Materials and Services	18,032	110,682	248,710	44.5%	
	Prep Work for Generator	-	1,169	23,220	5.0%	
	Police and Police Admin Car	21,865	31,874	58,220	54.7%	
		Subtotal	\$ 194,807	\$ 1,071,018	\$ 2,375,913	45.1%
Fire	Personnel Services	\$ 160,443	\$ 987,622	\$ 1,957,568	50.5%	
	Materials and Services	32,570	141,204	199,959	70.6%	
		Subtotal	\$ 193,013	\$ 1,128,826	\$ 2,157,527	52.3%
Cemetery	Personnel Services	\$ 859	\$ 11,964	\$ 24,311	49.2%	
	Materials and Services	16,325	55,762	150,141	37.1%	
		Subtotal	\$ 17,184	\$ 67,726	\$ 174,452	38.8%
Parks	Personnel Services	\$ 783	\$ 9,399	\$ 21,879	43.0%	
	Materials and Services	11,488	40,125	99,282	40.4%	
	Park Improvements	-	-	-	-	
		Subtotal	\$ 12,271	\$ 49,524	\$ 121,161	40.9%
Airport	Personnel Services	\$ 2,688	\$ 10,298	\$ 7,500	137.3%	
	Materials and Services	5,248	35,328	59,236	59.6%	
		Subtotal	\$ 7,936	\$ 45,626	\$ 66,736	68.4%
Planning	Personnel Services	\$ -	\$ 850	\$ 500	170.0%	
	Materials and Services	-	-	62,500	0.0%	The City contracts planning services from Baker County.
		Subtotal	\$ -	\$ 850	\$ 63,000	1.3%
Hydro Elect Plant	Personnel Services	\$ -	\$ 48	\$ 1,500	3.2%	
	Materials and Services	2	2,482	8,272	30.0%	
		Subtotal	\$ 2	\$ 2,530	\$ 9,772	25.9%

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Fund/Department	Description	December	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 4,508	22,933	\$ 40,525	56.6%	
	Materials and Services	37	1,082	5,000	21.6%	
	Subtotal	\$ 4,545	\$ 24,015	\$ 45,525	52.8%	
All Departments	Personnel Services	371,199	2,283,263	4,707,802	48.5%	
	Materials and Services	130,098	680,404	1,431,938	47.5%	
	Capital Outlay	25,415	40,593	64,020	63.4%	
	Transfers	-	181,000	181,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	941,631	0.0%	
Grand Total		\$ 526,712	\$ 3,185,260	\$ 7,426,391	42.9%	

City of Baker City
 Financial Report for the Enterprise Funds
 Report for the Month Ending December 31, 2019
 50.4% of Year Elapsed

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 4,415,215	\$ 4,153,484	106.3%	
	Water Sales	254,441	1,630,319	3,032,044	53.8%	
	Interest	8,205	52,775	100,000	52.8%	
	Other Revenue	7,876	37,185	51,000	72.9%	
	Total	\$ 270,522	\$ 6,135,494	\$ 7,336,528	83.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 107,593	\$ 777,265	\$ 1,849,880	42.0%	
	Water Utility Construction	29,129	759,356	1,957,308	38.8%	Includes IFA debt payment of \$123,690.
	Contingency	-	-	265,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	3,264,340	0.0%	
	Total	\$ 136,722	\$ 1,536,621	\$ 7,336,528	20.9%	

REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,914,284	\$ 1,657,150	115.5%	
	Wastewater Service Charge	157,662	860,050	1,676,004	51.3%	
	Interest	3,879	22,417	20,000	112.1%	
	G Street LID Interest	-	555	1,000	55.5%	
	DEQ Loan Proceeds	-	-	9,700,000	0.0%	
	Other Revenue	6,828	61,569	48,782	126.2%	
	Total	\$ 168,369	\$ 2,858,875	\$ 13,102,936	21.8%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 86,108	\$ 503,350	\$ 1,187,290	42.4%	
	Wastewater Construction	2,279	219,153	10,207,093	2.1%	Includes \$123,017 land purchase.
	Contingency	-	-	140,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,568,553	0.0%	
	Total	\$ 88,387	\$ 722,503	\$ 13,102,936	5.5%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending December 31, 2019
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Fund	Description	December	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	\$ -	\$ 324	\$ 5,000	6.5%	
	Materials & Services	803	4,515	22,600	20.0%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	-	-	
	Unappropriated Ending Fund Balance	-	-	-	-	
Total		\$ 803	\$ 4,839	\$ 47,600	10.2%	

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 411,489	\$ 358,167	114.9%	
	City Permits	4,192	50,731	142,700	35.6%	
	County Permits	7,016	247,046	160,020	154.4%	
	Interest	1,083	6,892	11,000	62.7%	
	Other Revenue	1,159	28,450	28,964	98.2%	Includes the State surcharge pass through.
	Total		\$ 13,450	\$ 744,608	\$ 700,851	106.2%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 14,563	\$ 86,148	\$ 188,708	45.7%	
	Materials and Services	23,267	159,618	210,732	75.7%	This line item was increased \$60,000 by Resolution 3850.
	Contingency	-	-	20,000	0.0%	This line item was decreased \$60,000 by Resolution 3850.
	Unappropriated Ending Fund Balance	-	-	281,411	0.0%	
Total		\$ 37,830	\$ 245,766	\$ 700,851	35.1%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending December 31, 2019
50.4% of Year Elapsed

Fund	Description	December	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	71,978	616,715	637,296	96.77%	
	State Gas Tax	63,880	302,096	737,153	40.98%	
	Surface Trans Project	-	115,334	122,696	94.00%	
	Interest	3,070	16,169	25,000	64.68%	
	Other Revenue	863	8,511	15,891	53.56%	
	Transfer from Sidewalk Fund	-	-	-	-	
	Total Revenue	\$ 139,791	\$ 2,537,958	\$ 3,108,295	81.65%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 46,218	\$ 487,856	\$ 1,113,801	43.80%	
	Storm Water Maintenance	1,316	13,533	217,298	6.23%	
	Preventative Maintenance	1,971	324,281	706,947	45.87%	
	Street Lighting	8,450	44,875	105,526	42.53%	
	Snow and Ice Control	38,776	42,336	100,445	42.15%	
	Street Construction	862	2,083	7,040	29.59%	
	Contingency	-	-	195,000	-	
	Unappropriated Ending Fund Balance	-	-	662,238	0.00%	
	Total Expenditures	\$ 97,593	\$ 914,964	\$ 3,108,295	29.44%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ (1,768)	\$ -	-	
	Property Tax Revenue	10,281	88,069	94,666	93.03%	
	Miscellaneous Revenue	-	-	-	-	
	Transfer from the General Fund	-	10,000	10,000	100.00%	
	Interest	90	103	100	103.00%	
	Total Revenue	10,371	96,404	104,766	92.02%	
	Personnel Services	474	8,517	11,000	77.43%	
	Materials & Services	5,153	32,831	82,928	39.59%	
	Transfer Interfund Loan Payment	-	8,420	8,420	100.00%	
	Contingency	-	-	2,418	0.00%	
	Total Expenditures	5,627	49,768	104,766	47.50%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,483	\$ 3,400	131.85%	
	Interest	9	56	100	56.00%	
	OTEC Tree Replacement/Misc Revenue	-	705	500	141.00%	
	Total Revenue	9	5,244	4,000	131.10%	
	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	103	775	1,500	51.67%	
	Total Revenue	103	72,304	70,676	102.30%	
	Sidewalk Grants	23	12,032	34,400	34.98%	
	Sidewalk Construction	-	5,082	15,000	33.88%	
	Contingency	-	-	5,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	16,276	-	
	Total Expenditures	23	17,114	70,676	24.21%	
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	42	275	600	45.83%	
	Total Revenue	42	22,613	22,677	99.72%	
	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
Report for the Month Ending December 31, 2019
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 35,480	\$ 15,070	235.4%	
	Interest	214	819	200	409.5%	
	All Abilities Equipment Grant and Donations	25,500	69,156	37,740		
	Miscellaneous Income	-	-	-		
	Transfer from General Fund	-	14,500	14,500	100.0%	
	Total Revenue	\$ 25,714	\$ 119,955	\$ 67,510	177.7%	
	Personnel Services	286	286	1,000	28.6%	
	Materials & Services	29	29	66,510	0.0%	
	Unappropriated Ending Fund Balance	-	-	-		
	Total Expenditures	\$ 315	\$ 315	\$ 67,510	0.5%	
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ 19,269	\$ 16,980		
	FAA Grant	-	1,036,357	1,447,040	71.6%	
	COAR Grant	-	72,689	142,122	51.1%	
	Transfer from GF - FAA Grant Match	-	2,500	2,500	100.0%	
	Total Revenue	\$ -	\$ 1,130,815	\$ 1,608,642	70.3%	
	Materials & Services	7,005	1,352,755	1,589,162	85.1%	
	Contingency	-	-	19,480	0.0%	
	Total Expenditures	\$ 7,005	\$ 1,352,755	\$ 1,608,642	84.1%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 57,081	\$ 56,439	101.1%	
	Interest	106	701	1,500	46.7%	
	Total Revenue	\$ 106	\$ 57,782	\$ 57,939	99.7%	
	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	12,521	12,873	115	11193.9%	
Lamp III Project - Department 174	Expenditures	-	-	4,551	0.0%	
	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	1,357	1,973	46,638	4.2%	
Total Expenditures	\$ 1,357	\$ 1,973	\$ 51,638	3.8%		
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	43,861	45,834	30,000	152.8%	
	Total Revenue	\$ 43,861	\$ 102,880	\$ 85,000	121.0%	
	Personnel Services	733	4,371	8,567	51.0%	
	Materials and Services	4,753	7,551	19,200	39.3%	
	K9 Police Vehicle	20,970	20,970	30,000	69.9%	
	Contingency	-	-	27,233	0.0%	
Total Expenditures	\$ 26,456	\$ 32,892	\$ 85,000	38.7%		
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	-	202	2,199	9.2%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,714	\$ 2,000	135.7%	
	Car Seat Sales/ODOT Grant	30	380	2,000	19.0%	
	Expenditures	-	1,034	4,000	25.9%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
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 50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 889	\$ 890	99.9%	
	Donations/Candy Machine Sales	-	98	100	98.0%	
	Expenditures	-	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	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	106	801	2,000		
	Drug Incinerator	-	-	5,132		
Shop-with-a-Cop Program - Dept 738	Fundraising/Donations	\$ 541	\$ 1,141	\$ -		
	Materials & Services	452	452	-		
Elkhorn Industrial Park - Dept 176	Interest	\$ -	\$ (145,423)	\$ -		Grants are on a reimbursement basis and were not received within 60 days to accrue into the prior year.
	Regional Infrastructure Grant	-	-	22,500	0.0%	This line item was increased \$2,500 by Resolution 3850.
	Business Oregon Broadband Grant	-	82,666	12,500		This line item was increased \$12,500 by Resolution 3850.
	Total Revenue	\$ -	\$ (62,757)	\$ 35,000	-179.3%	
	Public Works Labor	-	107	-		
	Fiber Optics	-	9,842	12,500		This line item was increased \$12,500 by Resolution 3850.
	Electrical Conduit	-	20,859	22,500	92.7%	This line item was increased \$2,500 by Resolution 3850.
	Total Expenditures	\$ -	\$ 30,808	\$ 35,000	88.0%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending December 31, 2019
 50.4% of Year Elapsed

Fund	Description	December	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	8,938	75,313	201,250	37.4%	
	Total Revenue	\$ 8,938	\$ 362,271	\$ 466,250	77.7%	
	Inventory Purchases	14,927	69,453	180,000	38.6%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	236,250	0.0%	
	Total Expenditures	\$ 14,927	\$ 69,453	\$ 466,250	14.9%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 265,449	\$ 242,000	109.7%	
	Equipment Charge	51,666	303,479	823,759	36.8%	
	Miscellaneous Income	-	969	5,000	19.4%	Proceeds from sale of equipment.
	Interest	566	3,394	6,000	56.6%	
	Transfer from Golf Cap Proj Fund - Cart Loan	-	3,925	7,852	50.0%	
	Transfer from Samo Swim Fund - Loan	-	8,420	8,420	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	35,297	0.0%	
	Total Revenue	\$ 52,232	\$ 585,636	\$ 1,128,328	51.9%	
	Personnel Services	17,541	88,057	203,634	43.2%	
	Materials and Services	20,162	124,830	204,615	61.0%	
	Bucket Truck	-	32,224	30,000	107.4%	
	Mechanics Service Truck	-	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	\$ 37,703	\$ 263,462	\$ 1,128,328	23.3%		

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending December 31, 2019
 50.4% of Year Elapsed

Fund	Description	December	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	270	1,347	1,500	89.8%	
	Grants and Donations	67,488	67,488	90,000	75.0%	
	Miscellaneous Income	700	700	5,000	14.0%	
	Transfer from General Fund	-	110,000	110,000	100.0%	
	Total	\$ 68,458	\$ 219,584	\$ 268,400	81.8%	
	Travel for Ambulance	\$ -	\$ 2,390	\$ -		
	Turnouts	1,541	1,856	12,000	15.5%	
	Fire & EMS PPE and Equipment	305	6,893	13,000	53.0%	First Responder Vehicle \$4,055, EMS Equip \$1,338 and Stair Lifter \$1,500
	Ambulance	2,340	54,386	180,000	30.2%	
	Contingency	-	-	63,400	0.0%	
	Total	\$ 4,186	\$ 65,525	\$ 268,400	24.4%	
	Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 9,549	\$ 9,000	106.1%
Equipment Lease Payments		10,901	21,890	43,649	50.15%	
Interest		48	156	500	31.2%	
Golf Cart Lease Payment		2,500	5,019	10,000	50.19%	
Total Revenue		13,449	36,614	63,149	57.98%	
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		-	3,926	7,852	50.00%	
Total Expenditures		-	3,926	63,149	6.22%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending December 31, 2019
50.4% of Year Elapsed

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 4,777	\$ 6,500	73.5%	
	Interest	2,128	3,039	4,870	62.4%	
	Improvement Dist Assessment	9,969	19,235	14,130	136.1%	
	Total Revenue	\$ 12,097	\$ 27,051	\$ 25,500	106.1%	
	Materials and Services	-	11	900	1.2%	
	Transfer to Silver's Fund	2,050	12,300	24,600	50.0%	
	Total Expenditures & Contingency	\$ 2,050	\$ 12,311	\$ 25,500	48.3%	
Wastewater Debt Service - Fund 136	Beginning Cash Reserve	\$ -	\$ 275,000	\$ 450,000	61.1%	
	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	39	90	43.3%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,202	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	451,312	\$ 451,312	100.0%	
	Interest	838	5,557	13,000	42.7%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 838	\$ 456,869	\$ 484,312	94.3%	
	Interest Transfer to GF	838	5,557	14,505	38.3%	
	Unappropriated Ending Fund Balance	-	-	469,807	0.0%	
	Total	\$ 838	\$ 5,557	\$ 484,312	1.1%	
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	510	3,369	8,500	39.6%	
	Total Revenue	\$ 510	\$ 277,430	\$ 282,561	98.2%	
	Interest Transfer to General Fund	510	3,369	8,500	39.6%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 510	\$ 3,369	\$ 282,561	1.2%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 765,551	\$ 761,940	100.5%	
	Interest	1,460	9,530	19,500	48.9%	
	Property Owner Contributions	-	150	-		
	Transfer from LID Fund for Loan Payment-Interest	152	1,067	2,071	51.5%	
	Transfer from LID Fund for Loan Payment	1,898	11,233	22,529	49.9%	
	Total Revenue	\$ 3,510	\$ 787,531	\$ 806,040	97.7%	
	Personnel Services	\$ -	\$ -	\$ 4,500	0.0%	
	Street Trees and Street Tree Planting	1,360	1,450	20,500	7.1%	
	Unappropriated Ending Fund Balance	-	-	781,040	0.0%	
	Total Expenditures & Contingency	\$ 1,360	\$ 1,450	\$ 806,040	0.2%	

**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	\$ 117,117	\$ 166,860							\$ 878,629	\$ 1,701,667	\$ 1,276,068	\$ 1,042,404
Payments	26,334	39,106	31,751	13,712	62,182	36,222							209,307	433,620	429,701	419,510
Federal - GEMT Medicaid Cost Reimbursement	-	-	-	-	-	44,007										
General Insurance/SAIF																
Billings	44,331	10,194	37,244	24,275	68,549	34,651							219,244	538,156	404,803	302,805
Payments	19,541	19,211	33,221	25,210	15,040	32,355							144,578	239,643	294,479	203,018
Firemed Subscriptions																
Billings and Donations	8,799	8,500	7,346	7,438	6,137	9,898							48,118	96,458	92,074	85,944
Fire/Med Mgmt Fee*	(2,469)	(2,535)	(2,204)	(2,196)	(1,841)	(2,983)							(14,228)	(28,802)	(27,484)	(25,712)
Amount Due Baker City	6,330	5,965	5,142	5,242	4,296	6,915							33,890	67,656	64,590	60,232
Payments Received (Prior Month)*		6,330	5,965	5,142	5,242	4,296							26,975	62,534	64,590	55,845
New and Renewed Subscriptions	138	138	128	Not Available^	111	171										
Total Members	1,940	1,942	1,960	1,972	1,966	1,985									1,821	1,729
Total Billings	\$ 190,354	\$ 119,390	\$ 246,057	\$ 186,978	\$ 191,803	\$ 211,409	\$ -	\$ 1,145,991	\$ 2,336,281	\$ 1,772,945	\$ 1,431,153					
Total Payments	\$ 45,875	\$ 64,647	\$ 70,937	\$ 44,064	\$ 82,464	\$ 116,880	\$ -	\$ 424,867	\$ 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													37%	44%	44%	44%
Percent Collections to Billings with July and August payments for June and prior services.													30%			

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.