

City of Baker City
Financial Report for the General Fund
Report for the Month Ending March 31, 2020
75.10% of Year Elapsed

Fund/Department	Description	March	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	84,691	2,776,555	2,853,835	97.3%	
	Police Generated Revenue	2,828	19,290	40,500	47.6%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	143,458	602,344	750,000	80.3%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2019 revenue.
	Cemetery	6,642	51,176	109,605	46.7%	
	Interest	3,139	20,662	24,000	86.1%	LGIP interest rate is currently 2.00%.
	Generated Power Sales	3,844	32,452	51,500	63.0%	
	Franchise fees	136,905	495,321	688,500	71.9%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	18,178	179,643	235,402	76.3%	
	Airport Ground Leases and Gas Tax	1,762	28,638	36,300	78.9%	
	Cigarette/Liquor Taxes/State Sharing	12,941	172,349	291,690	59.1%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	-	52,115	73,200	71.2%	
	Ford Family Grant	-	1,000	-		
	Admin Services Indirect Cost	41,917	305,879	400,000	76.5%	
	Other Revenue	5,785	102,273	101,175	101.1%	New Fire Dept cost recovery revenue +17,000.
	EMS Support	-	10,480	40,134		
	Economic Development Support	-	55,750	45,000	123.9%	\$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	-	163,540	148,645	110.0%	
	CLG Grant	-	4,000	-		
	Police FEMA Grant	-	-	15,742	0.0%	
OTEC Utility Incentive	-	3,070	3,678			
Public Safety Fee	13,813	120,604	180,000	67.0%		
Total		\$ 475,903	\$ 6,316,323	\$ 7,426,391	85.1%	

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Fund/Department	Description	March	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 48,004	463,656	\$ 608,256	76.2%	
	Materials and Services	42,661	443,249	598,838	74.0%	
	CLG Pass-thru Grant	-	4,000	-	0.0%	
	City Hall Heating System	-	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	\$ 90,665	\$ 1,095,455	\$ 1,493,894	73.3%	
Police	Personnel Services	\$ 158,758	\$ 1,431,947	\$ 2,045,763	70.0%	
	Materials and Services	15,599	164,197	248,710	66.0%	
	Prep Work for Generator	23	10,052	23,220	43.3%	
	Police and Police Admin Car	-	33,457	58,220	57.5%	
	Subtotal	\$ 174,380	\$ 1,639,653	\$ 2,375,913	69.0%	
Fire	Personnel Services	\$ 165,341	\$ 1,502,977	\$ 1,957,568	76.8%	
	Materials and Services	15,690	222,634	199,959	111.3%	
	Subtotal	\$ 181,031	\$ 1,725,611	\$ 2,157,527	80.0%	
Cemetery	Personnel Services	\$ 1,161	\$ 15,156	\$ 24,311	62.3%	
	Materials and Services	10,403	86,665	150,141	57.7%	
	Subtotal	\$ 11,564	\$ 101,821	\$ 174,452	58.4%	
Parks	Personnel Services	\$ 997	\$ 14,011	\$ 21,879	64.0%	
	Materials and Services	8,157	60,463	99,282	60.9%	
	Park Improvements	-	-	-		
	Subtotal	\$ 9,154	\$ 74,474	\$ 121,161	61.5%	
Airport	Personnel Services	\$ 606	\$ 12,455	\$ 7,500	166.1%	
	Materials and Services	3,733	46,934	59,236	79.2%	
	Subtotal	\$ 4,339	\$ 59,389	\$ 66,736	89.0%	
Planning	Personnel Services	\$ 181	\$ 1,084	\$ 500	216.8%	
	Materials and Services	-	2,169	62,500	3.5%	The City contracts planning services from Baker County.
	Subtotal	\$ 181	\$ 3,253	\$ 63,000	5.2%	
Hydro Elect Plant	Personnel Services	\$ 197	\$ 245	\$ 1,500	16.3%	
	Materials and Services	101	3,524	8,272	42.6%	
	Subtotal	\$ 298	\$ 3,769	\$ 9,772	38.6%	

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Fund/Department	Description	March	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 2,340	31,518	\$ 40,525	77.8%	
	Materials and Services	679	1,761	5,000	35.2%	
	Subtotal	\$ 3,019	\$ 33,279	\$ 45,525	73.1%	
All Departments	Personnel Services	377,585	3,473,049	4,707,802	73.8%	
	Materials and Services	97,023	1,031,596	1,431,938	72.0%	
	Capital Outlay	23	51,059	64,020	79.8%	
	Transfers	-	181,000	181,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	941,631	0.0%	
Grand Total		\$ 474,631	\$ 4,736,704	\$ 7,426,391	63.8%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending March 31, 2020
75.10% of Year Elapsed

Fund	Description	March	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 4,415,215	\$ 4,153,484	106.3%	
	Water Sales	216,353	2,281,422	3,032,044	75.2%	
	Interest	7,766	76,445	100,000	76.4%	
	Other Revenue	24,331	68,583	51,000	134.5%	
Total		\$ 248,450	\$ 6,841,665	\$ 7,336,528	93.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 112,842	\$ 1,137,384	\$ 1,849,880	61.5%	
	Water Utility Construction	88,270	936,348	1,957,308	47.8%	Includes IFA debt payment of \$123,690.
	Contingency	-	-	265,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	3,264,340	0.0%	
Total		\$ 201,112	\$ 2,073,732	\$ 7,336,528	28.3%	

REVENUE						
Fund	Description	March	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,914,284	\$ 1,657,150	115.5%	
	Wastewater Service Charge	147,234	1,311,409	1,676,004	78.2%	
	Interest	3,504	33,485	20,000	167.4%	
	G Street LID Interest	-	555	1,000	55.5%	
	DEQ Loan Proceeds	-	-	9,700,000	0.0%	
	Other Revenue	31,989	113,024	48,782	231.7%	
Total		\$ 182,727	\$ 3,372,757	\$ 13,102,936	25.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 78,620	\$ 763,960	\$ 1,187,290	64.3%	
	Wastewater Construction	231,229	496,308	10,207,093	4.9%	Includes \$123,017 land purchase.
	Contingency	-	-	140,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,568,553	0.0%	
Total		\$ 309,849	\$ 1,260,268	\$ 13,102,936	9.6%	

City of Baker City
 Financial Report for the Enterprise Funds
 Report for the Month Ending March 31, 2020
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Fund	Description	March	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	\$ 485	\$ 1,117	\$ 5,000	22.3%	
	Materials & Services	2,676	9,639	22,600	42.7%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	-		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 3,161	\$ 10,756	\$ 47,600	22.6%	

Fund	Description	March	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 411,489	\$ 358,167	114.9%	
	City Permits	13,287	86,077	142,700	60.3%	
	County Permits	21,692	295,748	160,020	184.8%	
	Interest	916	9,773	11,000	88.8%	
	Other Revenue	3,321	36,095	28,964	124.6%	Includes the State surcharge pass through.
Total		\$ 39,216	\$ 839,182	\$ 700,851	119.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 18,283	\$ 138,897	\$ 188,708	73.6%	
	Materials and Services	14,661	221,718	210,732	105.2%	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		\$ 32,944	\$ 360,615	\$ 700,851	51.5%	

City of Baker City
 Financial Report for the Special Revenue Funds
 Report for the Month Ending March 31, 2020
 75.10% of Year Elapsed

Fund	Description	March	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	19,829	650,097	637,296	102.01%	
	State Gas Tax	53,385	480,780	737,153	65.22%	
	Surface Trans Project	-	115,334	122,696	94.00%	
	Interest	2,777	24,781	25,000	99.12%	
	Other Revenue	141	8,890	15,891	55.94%	
	Total Revenue	\$ 76,132	\$ 2,759,015	\$ 3,108,295	88.76%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 54,446	\$ 631,860	\$ 1,113,801	56.73%	
	Storm Water Maintenance	8,747	30,631	217,298	14.10%	
	Preventative Maintenance	2,023	331,401	706,947	46.88%	
	Street Lighting	6,529	73,404	105,526	69.56%	
	Snow and Ice Control	3,143	77,940	100,445	77.59%	
	Street Construction	8	2,108	7,040	29.94%	
	Contingency	-	-	195,000		
	Unappropriated Ending Fund Balance	-	-	662,238	0.00%	
	Total Expenditures	\$ 74,896	\$ 1,147,344	\$ 3,108,295	36.91%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ (1,768)	\$ -		
	Property Tax Revenue	2,832	92,837	94,666	98.07%	
	Miscellaneous Revenue	-	-	-		
	Transfer from the General Fund	-	10,000	10,000	100.00%	
	Interest	34	296	100	296.00%	
	Total Revenue	2,866	101,365	104,766	96.75%	
	Personnel Services	3,809	19,073	11,000	173.39%	
	Materials & Services	13,435	77,098	82,928	92.97%	
	Transfer Interfund Loan Payment	-	8,420	8,420	100.00%	
	Contingency	-	-	2,418	0.00%	
	Total Expenditures	17,244	104,591	104,766	99.83%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,483	\$ 3,400	131.85%	
	Interest	9	83	100	83.00%	
	OTEC Tree Replacement/Misc Revenue	-	705	500	141.00%	
	Total Revenue	9	5,271	4,000	131.78%	
	Personnel Services	-	-	500	0.00%	
	Materials & Services	11	154	2,250	6.84%	
	Contingency	-	-	1,250		
	Total Expenditures	11	154	4,000	3.85%	
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 71,529	\$ 69,176	103.40%	
	Interest	90	1,054	1,500	70.27%	
	Total Revenue	90	72,583	70,676	102.70%	
	Sidewalk Grants	188	12,930	34,400	37.59%	
	Sidewalk Construction	-	5,082	15,000	33.88%	
	Contingency	-	-	5,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	16,276		
	Total Expenditures	188	18,012	70,676	25.49%	
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	38	393	600	65.50%	
	Total Revenue	38	22,731	22,677	100.24%	
	Economic/Community Development	-	2,915	22,677	12.85%	
	Contingency	-	-	-		
	Total Expenditures	-	2,915	22,677	12.85%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending March 31, 2020
 75.10% of Year Elapsed

Department	Description	March	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 35,480	\$ 15,070	235.4%	
	Interest	81	1,348	200	674.0%	
	All Abilities Equipment Grant and Donations	135,791	227,957	37,740		
	Miscellaneous Income	-	1,500	-		
	Transfer from General Fund	-	14,500	14,500	100.0%	
	Total Revenue	\$ 135,872	\$ 280,785	\$ 67,510	415.9%	
	Personnel Services	5,262	14,219	1,000	1421.9%	
	Materials & Services	2,939	209,687	66,510	315.3%	
	Unappropriated Ending Fund Balance	-	-	-		
	Total Expenditures	\$ 8,201	\$ 223,906	\$ 67,510	331.7%	
	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		-	1,352,755	1,589,162	85.1%	
Contingency		-	-	19,480	0.0%	
Total Expenditures		\$ -	\$ 1,352,755	\$ 1,608,642	84.1%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 57,081	\$ 56,439	101.1%	
	Interest	96	895	1,500	59.7%	
	Total Revenue	\$ 96	\$ 57,976	\$ 57,939	100.1%	
	Big Deal Grants	-	1,500	5,000	30.0%	
	Unappropriated Ending Fund Balance	-	-	52,939	0.0%	
	Total Expenditures	\$ -	\$ 1,500	\$ 57,939	2.6%	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,438	\$ 4,436	100.0%	
	Revenues	51	25,518	115	22189.6%	
	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	-	2,443	46,638	5.2%	
Total Expenditures	\$ -	\$ 2,443	\$ 51,638	4.7%		
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	145	145	727	19.9%	
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	50	45,928	30,000	153.1%	
	Total Revenue	\$ 50	\$ 102,974	\$ 85,000	121.1%	
	Personnel Services	702	6,682	8,567	78.0%	
	Materials and Services	87	10,529	19,200	54.8%	
	K9 Police Vehicle	-	20,970	30,000	69.9%	
	Contingency	-	-	27,233	0.0%	
Total Expenditures	\$ 789	\$ 38,181	\$ 85,000	44.9%		
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	-	204	2,199	9.3%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,714	\$ 2,000	135.7%	
	Car Seat Sales/ODOT Grant	80	640	2,000	32.0%	
	Expenditures	-	1,517	4,000	37.9%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
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Department	Description	March	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	500	880	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	75	1,409	2,000		
	Drug Incinerator	-	-	5,132		
Shop-with-a-Cop Program - Dept 738	Fundraising/Donations	\$ -	\$ 1,141	\$ -		
	Materials & Services	-	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	-	176,295	12,500		This line item was increased \$12,500 by Resolution 3850.
	Total Revenue	\$ -	\$ 30,872	\$ 35,000	88.2%	
	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 March 31, 2020
75.1% of Year Elapsed

Fund	Description	March	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	9,041	95,751	201,250	47.6%	
	Total Revenue	\$ 9,041	\$ 382,709	\$ 466,250	82.1%	
	Inventory Purchases	5,324	98,431	180,000	54.7%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	236,250	0.0%	
	Total Expenditures	\$ 5,324	\$ 98,431	\$ 466,250	21.1%	
	EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE					
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 265,449	\$ 242,000	109.7%	
	Equipment Charge	43,326	442,385	823,759	53.7%	
	Miscellaneous Income	-	969	5,000	19.4%	Proceeds from sale of equipment.
	Interest	569	5,132	6,000	85.5%	
	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	981	981	35,297	2.8%	
	Total Revenue	\$ 44,876	\$ 727,261	\$ 1,128,328	64.5%	
	Personnel Services	14,808	130,490	203,634	64.1%	
	Materials and Services	8,029	157,096	204,615	76.8%	
	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	\$ 22,837	\$ 338,161	\$ 1,128,328	30.0%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending March 31, 2020
 75.1% of Year Elapsed

Fund	Description	March	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	263	2,157	1,500	143.8%	
	Grants and Donations	80	69,568	90,000	77.3%	
	Miscellaneous Income	800	1,500	5,000	30.0%	
	Transfer from General Fund	-	110,000	110,000	100.0%	
	Total	\$ 1,143	\$ 223,274	\$ 268,400	83.2%	
	Travel for Ambulance	\$ -	\$ 2,390	\$ -		
	Turnouts	-	2,949	12,000	24.6%	
	Fire & EMS PPE and Equipment	1,117	8,472	13,000	65.2%	First Responder Vehicle \$4,055, EMS Equip \$5,000 and Stair Lifter \$1,500
	Ambulance	-	54,386	180,000	30.2%	
	Contingency	-	-	63,400	0.0%	
	Total	\$ 1,117	\$ 68,197	\$ 268,400	25.4%	
	Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 9,549	\$ 9,000	106.1%
Equipment Lease Payments		-	21,890	43,649	50.15%	
Interest		56	328	500	65.6%	
Golf Cart Lease Payment		-	5,019	10,000	50.19%	
Total Revenue		56	36,786	63,149	58.25%	
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		981	4,907	7,852	62.49%	
Total Expenditures		981	4,907	63,149	7.77%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending March 31, 2020
75.10% of Year Elapsed

Fund	Description	March	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 4,777	\$ 6,500	73.5%	
	Interest	25	3,403	4,870	69.9%	
	Improvement Dist Assessment	76	23,792	14,130	168.4%	
	Total Revenue	\$ 101	\$ 31,972	\$ 25,500	125.4%	
	Materials and Services	-	15	900	1.7%	
	Transfer to Silver's Fund	2,050	18,456	24,600	75.0%	
	Total Expenditures & Contingency	\$ 2,050	\$ 18,471	\$ 25,500	72.4%	
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	5	55	90	61.1%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,202	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ 451,312	\$ 451,312	100.0%	
	Interest	763	7,913	13,000	60.9%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 763	\$ 459,225	\$ 484,312	94.8%	
	Interest Transfer to GF	763	7,913	14,505	54.6%	
	Unappropriated Ending Fund Balance	-	-	469,807	0.0%	
	Total	\$ 763	\$ 7,913	\$ 484,312	1.6%	
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	464	4,802	8,500	56.5%	
	Total Revenue	\$ 464	\$ 278,863	\$ 282,561	98.7%	
	Interest Transfer to General Fund	464	4,802	8,500	56.5%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
	Total Expenditures & Contingency	\$ 464	\$ 4,802	\$ 282,561	1.7%	
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 765,551	\$ 761,940	100.5%	
	Interest	1,344	13,663	19,500	70.1%	
	Property Owner Contributions	-	150	-		
	Transfer from LID Fund for Loan Payment-Interest	132	1,478	2,071	71.4%	
	Transfer from LID Fund for Loan Payment	1,918	16,972	22,529	75.3%	
	Total Revenue	\$ 3,394	\$ 797,814	\$ 806,040	99.0%	
	Personnel Services	\$ -	\$ -	\$ 4,500	0.0%	
	Street Trees and Street Tree Planting	-	1,450	20,500	7.1%	
	Unappropriated Ending Fund Balance	-	-	781,040	0.0%	
		Total Expenditures & Contingency	\$ -	\$ 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	\$ 170,269	\$152,926	\$ 93,849				\$ 1,295,673	\$ 1,701,667	\$ 1,276,068	\$ 1,042,404
Payments	26,334	39,106	31,751	13,712	62,182	36,222	30,429	25,533	81,605				346,874	433,620	429,701	419,510
Federal - GEMT Medicaid Cost Reimbursement	-	-	-	-	-	44,007	-	-	-				44,007			
General Insurance/SAIF																
Billings	44,331	10,194	37,244	24,275	68,549	34,651	68,613	67,159	36,452				391,468	538,156	404,803	302,805
Payments	19,541	19,211	33,221	25,210	15,040	32,355	35,432	5,507	52,403				237,920	239,643	294,479	203,018
Firemed Subscriptions																
Billings and Donations	8,799	8,500	7,346	7,438	6,137	9,898	11,060	13,630	9,104				81,912	96,458	92,074	85,944
Fire/Med Mgmt Fee*	(2,469)	(2,535)	(2,204)	(2,196)	(1,841)	(2,983)	(3,315)	(4,080)	(2,749)				(24,372)	(28,802)	(27,484)	(25,712)
Amount Due Baker City	6,330	5,965	5,142	5,242	4,296	6,915	7,745	9,550	6,355				57,540	67,656	64,590	60,232
Payments Received (Prior Month)*		6,330	5,965	5,142	5,242	4,296	6,915	7,745	9,550				51,185	62,534	64,590	55,845
New and Renewed Subscriptions	138	138	128	Not Available^	111	171	196	252	159							
Total Members	1,940	1,942	1,960	1,972	1,966	1,985	1,987	1,969	1,989						1,821	1,729
Total Billings	\$ 190,354	\$ 119,390	\$ 246,057	\$ 186,978	\$ 191,803	\$ 211,409	\$ 249,942	\$ 233,715	\$ 139,404	\$ -	\$ -	\$ -	1,769,052	\$ 2,336,281	\$ 1,772,945	\$ 1,431,153
Total Payments	\$ 45,875	\$ 64,647	\$ 70,937	\$ 44,064	\$ 82,464	\$ 116,880	\$ 72,776	\$ 38,785	\$ 143,558	\$ -	\$ -	\$ -	679,986	\$ 735,797	\$ 788,770	\$ 678,373
Payments Received for June and Prior Services**	\$ (40,891)	\$ (36,550)											\$ (77,441)	154,882		
Adjusted Revenue	\$ 4,984	\$ 28,097	\$ 70,937	44,064	82,464	116,880	72,776	38,785	143,558	-	-	-	602,545	890,679		
Percent Collections to Billings													38%	44%	44%	44%
Percent Collections to Billings with July and August payments for June and prior services													34%			

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.