

**City of Baker City**  
**Financial Report for the General Fund**  
**Report for the Month Ending April 30, 2020**  
**83.30% of Year Elapsed**

Fund/Department	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>REVENUE</b>						
<b>General Fund</b>	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	14,734	2,791,289	2,853,835	97.8%	
	Police Generated Revenue	5,623	24,913	40,500	61.5%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	111,521	713,865	750,000	95.2%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2019 revenue.
	Cemetery	5,268	56,444	109,605	51.5%	
	Interest	2,237	22,899	24,000	95.4%	LGIP interest rate is currently 1.75%.
	Generated Power Sales	-	32,452	51,500	63.0%	
	Franchise fees	29,480	524,804	688,500	76.2%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	18,518	198,161	235,402	84.2%	
	Airport Ground Leases and Gas Tax	5,300	33,938	36,300	93.5%	
	Cigarette/Liquor Taxes/State Sharing	14,463	186,812	291,690	64.0%	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	63,090	368,882	400,000	92.2%	
	Other Revenue	2,970	100,448	101,175	99.3%	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	14,748	135,395	180,000	75.2%		
<b>Total</b>		<b>\$ 287,952</b>	<b>\$ 6,599,439</b>	<b>\$ 7,426,391</b>	<b>88.9%</b>	

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<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Administration</b>	Personnel Services	\$ 50,633	514,289	\$ 608,256	84.6%	
	Materials and Services	54,520	497,711	598,838	83.1%	
	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	25,000	35,000	10,000	350.0%	
	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%	
	<b>Subtotal</b>	<b>\$ 130,153</b>	<b>\$ 1,225,550</b>	<b>\$ 1,493,894</b>	<b>82.0%</b>	
<b>Police</b>	Personnel Services	\$ 171,871	\$ 1,603,818	\$ 2,045,763	78.4%	
	Materials and Services	25,075	189,390	248,710	76.1%	
	Prep Work for Generator	8,968	19,020	23,220	81.9%	
	Police and Police Admin Car	-	33,457	58,220	57.5%	
		<b>Subtotal</b>	<b>\$ 205,914</b>	<b>\$ 1,845,685</b>	<b>\$ 2,375,913</b>	<b>77.7%</b>
<b>Fire</b>	Personnel Services	\$ 165,669	\$ 1,668,646	\$ 1,957,568	85.2%	
	Materials and Services	12,206	212,429	199,959	106.2%	
		<b>Subtotal</b>	<b>\$ 177,875</b>	<b>\$ 1,881,075</b>	<b>\$ 2,157,527</b>	<b>87.2%</b>
<b>Cemetery</b>	Personnel Services	\$ 1,492	\$ 16,648	\$ 24,311	68.5%	
	Materials and Services	11,648	98,313	150,141	65.5%	
		<b>Subtotal</b>	<b>\$ 13,140</b>	<b>\$ 114,961</b>	<b>\$ 174,452</b>	<b>65.9%</b>
<b>Parks</b>	Personnel Services	\$ 678	\$ 14,689	\$ 21,879	67.1%	
	Materials and Services	7,361	67,824	99,282	68.3%	
	Park Improvements	-	-	-		
		<b>Subtotal</b>	<b>\$ 8,039</b>	<b>\$ 82,513</b>	<b>\$ 121,161</b>	<b>68.1%</b>
<b>Airport</b>	Personnel Services	\$ 263	\$ 12,718	\$ 7,500	169.6%	
	Materials and Services	3,148	50,082	59,236	84.5%	
		<b>Subtotal</b>	<b>\$ 3,411</b>	<b>\$ 62,800</b>	<b>\$ 66,736</b>	<b>94.1%</b>
<b>Planning</b>	Personnel Services	\$ -	\$ 1,084	\$ 500	216.8%	
	Materials and Services	-	2,169	62,500	3.5%	The City contracts planning services from Baker County.
		<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 3,253</b>	<b>\$ 63,000</b>	<b>5.2%</b>
<b>Hydro Elect Plant</b>	Personnel Services	\$ -	\$ 245	\$ 1,500	16.3%	
	Materials and Services	104	3,628	8,272	43.9%	
		<b>Subtotal</b>	<b>\$ 104</b>	<b>\$ 3,873</b>	<b>\$ 9,772</b>	<b>39.6%</b>

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Fund/Department	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Community Development</b>	Personnel Services	\$ 1,961	33,479	\$ 40,525	82.6%	
	Materials and Services	-	1,761	5,000	35.2%	
	<b>Subtotal</b>	<b>\$ 1,961</b>	<b>\$ 35,240</b>	<b>\$ 45,525</b>	<b>77.4%</b>	
<b>All Departments</b>	<b>Personnel Services</b>	<b>392,567</b>	<b>3,865,616</b>	<b>4,707,802</b>	82.1%	
	<b>Materials and Services</b>	<b>114,062</b>	<b>1,123,307</b>	<b>1,431,938</b>	78.4%	
	<b>Capital Outlay</b>	<b>8,968</b>	<b>60,027</b>	<b>64,020</b>	93.8%	
	<b>Transfers</b>	<b>25,000</b>	<b>206,000</b>	<b>206,000</b>	100.0%	This budget line item was increased \$25,000 by Resolution 3858.
	<b>Contingency</b>	-	-	<b>75,000</b>	0.0%	This budget line item was reduced \$25,000 by Resolution 3858.
	<b>Unappropriated Ending Fund Balance</b>	-	-	<b>941,631</b>	0.0%	
<b>Grand Total</b>		<b>\$ 540,597</b>	<b>\$ 5,254,950</b>	<b>\$ 7,426,391</b>	<b>70.8%</b>	

City of Baker City  
Financial Report for the Enterprise Funds  
Report for the Month Ending April 30, 2020  
83.30% of Year Elapsed

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>Water Fund - 104</b>	Beginning Working Capital	\$ -	\$ 4,415,215	\$ 4,153,484	106.3%	
	Water Sales	219,185	2,500,482	3,032,044	82.5%	
	Interest	6,368	82,813	100,000	82.8%	
	Other Revenue	2,166	70,749	51,000	138.7%	
	<b>Total</b>		<b>\$ 227,719</b>	<b>\$ 7,069,259</b>	<b>\$ 7,336,528</b>	<b>96.4%</b>
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Water Fund - 104</b>	Water Utility Maintenance	\$ 114,011	\$ 1,251,634	\$ 1,849,880	67.7%	
	Water Utility Construction	550,602	1,486,950	1,957,308	76.0%	Includes IFA debt payment of \$123,690.
	Contingency	-	-	265,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	3,264,340	0.0%	
	<b>Total</b>		<b>\$ 664,613</b>	<b>\$ 2,738,584</b>	<b>\$ 7,336,528</b>	<b>37.3%</b>
<b>REVENUE</b>						
<b>Wastewater Fund - 105</b>	Beginning Working Capital	\$ -	\$ 1,914,284	\$ 1,657,150	115.5%	
	Wastewater Service Charge	151,175	1,462,584	1,676,004	87.3%	
	Interest	2,861	36,346	20,000	181.7%	
	G Street LID Interest	467	1,022	1,000	102.2%	
	DEQ Loan Proceeds	-	-	9,700,000	0.0%	
	Other Revenue	13,283	126,307	48,782	258.9%	
	<b>Total</b>		<b>\$ 167,786</b>	<b>\$ 3,540,543</b>	<b>\$ 13,102,936</b>	<b>27.0%</b>
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Wastewater Fund - 105</b>	Wastewater Maintenance Department	\$ 106,081	\$ 870,054	\$ 1,187,290	73.3%	
	Wastewater Construction	17,663	513,971	10,207,093	5.0%	Includes \$123,017 land purchase.
	Contingency	-	-	140,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,568,553	0.0%	
	<b>Total</b>		<b>\$ 123,744</b>	<b>\$ 1,384,025</b>	<b>\$ 13,102,936</b>	<b>10.6%</b>

**City of Baker City**  
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Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>REVENUE</b>						
<b>Golf Course Fund - 123</b>	Beginning Working Capital	\$ -	\$ 8,001	\$ 7,600	105.3%	
	Transfer from the General Fund	-	40,000	40,000	100.0%	
<b>Total</b>		<b>\$ -</b>	<b>\$ 48,001</b>	<b>\$ 47,600</b>	<b>100.8%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Golf Course Fund - 123</b>	Personnel Services	\$ 661	\$ 1,778	\$ 5,000	35.6%	
	Materials & Services	3,067	12,706	22,600	56.2%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	-	-	
	Unappropriated Ending Fund Balance	-	-	-	-	
<b>Total</b>		<b>\$ 3,728</b>	<b>\$ 14,484</b>	<b>\$ 47,600</b>	<b>30.4%</b>	

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>REVENUE</b>						
<b>Building Inspections Fund - 127</b>	Beginning Working Capital	\$ -	\$ 411,489	\$ 358,167	114.9%	
	City Permits	9,559	95,883	142,700	67.2%	
	County Permits	20,345	316,159	160,020	197.6%	
	Interest	749	10,522	11,000	95.7%	
	Other Revenue	2,619	38,693	28,964	133.6%	Includes the State surcharge pass through.
	<b>Total</b>		<b>\$ 33,272</b>	<b>\$ 872,746</b>	<b>\$ 700,851</b>	<b>124.5%</b>
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Building Inspections Fund - 127</b>	Personnel Services	\$ 20,496	\$ 159,393	\$ 188,708	84.5%	
	Materials and Services	52,050	273,823	210,732	129.9%	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%	
<b>Total</b>		<b>\$ 72,546</b>	<b>\$ 433,216</b>	<b>\$ 700,851</b>	<b>61.8%</b>	

City of Baker City  
Financial Report for the Special Revenue Funds  
Report for the Month Ending April 30, 2020  
83.3% of Year Elapsed

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>REVENUE</b>						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,479,133	\$ 1,570,259	94.20%	
	Property Taxes	3,450	653,546	637,296	102.55%	
	State Gas Tax	54,034	534,814	737,153	72.55%	
	Surface Trans Project	-	115,334	122,696	94.00%	
	Interest	2,253	27,034	25,000	108.14%	
	Other Revenue	100	8,990	15,891	56.57%	
	<b>Total Revenue</b>	<b>\$ 59,837</b>	<b>\$ 2,818,851</b>	<b>\$ 3,108,295</b>	<b>90.69%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 43,887	\$ 672,590	\$ 1,113,801	60.39%	
	Storm Water Maintenance	5,430	36,061	217,298	16.60%	
	Preventative Maintenance	4,893	339,464	706,947	48.02%	
	Street Lighting	6,191	79,595	105,526	75.43%	
	Snow and Ice Control	1,748	79,688	100,445	79.33%	
	Street Construction	26	2,134	7,040	30.31%	
	Contingency	-	-	195,000		
	Unappropriated Ending Fund Balance	-	-	662,238	0.00%	
	<b>Total Expenditures</b>	<b>\$ 62,175</b>	<b>\$ 1,209,532</b>	<b>\$ 3,108,295</b>	<b>38.91%</b>	
<b>REVENUE, EXPENDITURES &amp; CONTINGENCY</b>						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ (1,768)	\$ -		
	Property Tax Revenue	493	93,330	94,666	98.59%	
	Miscellaneous Revenue	-	-	-		
	Transfer from the General Fund	25,000	35,000	35,000	100.00%	This budget line item was increased \$25,000 by Res. 3858.
	Interest	18	314	100	314.00%	
	<b>Total Revenue</b>	<b>25,511</b>	<b>126,876</b>	<b>129,766</b>	<b>97.77%</b>	
	Personnel Services	1,267	20,340	21,000	96.86%	This budget line item was increased \$10,000 by Res. 3858.
	Materials & Services	3,792	80,890	97,928	82.60%	This budget line item was increased \$15,000 by Res. 3858.
	Transfer Interfund Loan Payment	-	8,420	8,420	100.00%	
	Contingency	-	-	2,418	0.00%	
	<b>Total Expenditures</b>	<b>5,059</b>	<b>109,650</b>	<b>129,766</b>	<b>84.50%</b>	
<b>REVENUE AND EXPENDITURES</b>						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,483	\$ 3,400	131.85%	
	Interest	7	90	100	90.00%	
	OTEC Tree Replacement/Misc Revenue	300	1,005	500	201.00%	
	<b>Total Revenue</b>	<b>307</b>	<b>5,578</b>	<b>4,000</b>	<b>139.45%</b>	
	Personnel Services	-	-	500	0.00%	
	Materials & Services	-	154	2,250	6.84%	
	Contingency	-	-	1,250		
	<b>Total Expenditures</b>	<b>-</b>	<b>154</b>	<b>4,000</b>	<b>3.85%</b>	
<b>REVENUE, EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 71,529	\$ 69,176	103.40%	
	Interest	73	1,127	1,500	75.13%	
	<b>Total Revenue</b>	<b>73</b>	<b>72,656</b>	<b>70,676</b>	<b>102.80%</b>	
	Sidewalk Grants	155	13,404	34,400	38.97%	
	Sidewalk Construction	-	6,385	15,000	42.57%	
	Contingency	-	-	5,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	16,276		
	<b>Total Expenditures</b>	<b>155</b>	<b>19,789</b>	<b>70,676</b>	<b>28.00%</b>	
<b>REVENUE, EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Eikhorn Ind. Park - Econ/Community Dev.	Beginning Working Capital	\$ -	\$ 22,338	\$ 22,077	101.18%	
	Industrial Park Lot Sales	-	-	-		
	Interest	29	422	600	70.33%	
	<b>Total Revenue</b>	<b>29</b>	<b>22,760</b>	<b>22,677</b>	<b>100.37%</b>	
	Economic/Community Development	-	2,915	22,677	12.85%	
	Contingency	-	-	-		
	<b>Total Expenditures</b>	<b>-</b>	<b>2,915</b>	<b>22,677</b>	<b>12.85%</b>	

City of Baker City  
 Financial Report for the Special Revenue Grant Funds  
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 83.30% of Year Elapsed

Department	Description	April	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 35,480	\$ 15,070	235.4%	
	Interest	78	1,426	200	713.0%	
	All Abilities Equipment Grant and Donations	1,230	229,187	249,952	91.7%	This budget line item was increased \$212,212 by Resolution 3858.
	Miscellaneous Income	-	1,500	-	-	
	Transfer from General Fund	-	14,500	14,500	100.0%	
	<b>Total Revenue</b>	<b>\$ 1,308</b>	<b>\$ 282,093</b>	<b>\$ 279,722</b>	<b>100.8%</b>	
	Personnel Services	6,345	20,564	26,000	79.1%	This budget line item was increased \$25,000 by Resolution 3858.
	Materials & Services	9,743	219,430	253,722	86.5%	This budget line item was increased \$187,212 by Resolution 3858.
	Unappropriated Ending Fund Balance	-	-	-	-	
	<b>Total Expenditures</b>	<b>\$ 16,088</b>	<b>\$ 239,994</b>	<b>\$ 279,722</b>	<b>85.8%</b>	
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ 19,269	\$ 16,980		
	FAA Grant	181,123	1,217,480	1,447,040	84.1%	
	COAR Grant	25,765	98,454	142,122	69.3%	
	Transfer from GF - FAA Grant Match	-	2,500	2,500	100.0%	
	<b>Total Revenue</b>	<b>\$ 206,888</b>	<b>\$ 1,337,703</b>	<b>\$ 1,608,642</b>	<b>83.2%</b>	
	Materials & Services	59,053	1,411,808	1,589,162	88.8%	
	Contingency	-	-	19,480	0.0%	
	<b>Total Expenditures</b>	<b>\$ 59,053</b>	<b>\$ 1,411,808</b>	<b>\$ 1,608,642</b>	<b>87.8%</b>	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 57,081	\$ 56,439	101.1%	
	Interest	78	1,078	1,500	71.9%	
	<b>Total Revenue</b>	<b>\$ 78</b>	<b>\$ 58,159</b>	<b>\$ 57,939</b>	<b>100.4%</b>	
	Big Deal Grants	-	1,500	5,000	30.0%	
	Unappropriated Ending Fund Balance	-	-	52,939	0.0%	
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 57,939</b>	<b>2.6%</b>	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,438	\$ 4,436	100.0%	
	Revenues	41	25,559	115	22225.2%	
	Expenditures	-	-	4,551	0.0%	
Lamp III Project - Department 174	Beginning Working Capital	\$ -	\$ 41,638	\$ 41,638	100.0%	
	Interest	54	54	-	-	
	Grants and Donations	-	-	10,000	0.0%	
	<b>Total Revenue</b>	<b>\$ 54</b>	<b>\$ 41,692</b>	<b>\$ 51,638</b>	<b>80.7%</b>	
	Personnel Services	-	-	5,000	0.0%	
	Materials and Services	-	2,443	46,638	5.2%	
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 2,443</b>	<b>\$ 51,638</b>	<b>4.7%</b>	
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	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	-	45,928	30,000	153.1%	
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 102,974</b>	<b>\$ 85,000</b>	<b>121.1%</b>	
	Personnel Services	733	7,415	8,567	86.6%	
	Materials and Services	183	10,712	19,200	55.8%	
	K9 Police Vehicle	-	20,970	30,000	69.9%	
	Contingency	-	-	27,233	0.0%	
<b>Total Expenditures</b>	<b>\$ 916</b>	<b>\$ 39,097</b>	<b>\$ 85,000</b>	<b>46.0%</b>		
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	-	640	2,000	32.0%	
	Expenditures	-	1,775	4,000	44.4%	

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 Financial Report for the Special Revenue Grant Funds  
 Report for the Month Ending April 30, 2020  
 83.30% of Year Elapsed

Department	Description	April	YTD	Budget	Percent of Budget	Narrative
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 889	\$ 890	99.9%	
	Donations/Candy Machine Sales	26	124	100	124.0%	
	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	-	1,000	5,000	20.0%	
	Transfer from General Fund	-	4,000	4,000	100.0%	
	Public Art	100	480	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	-	1,409	2,000		
	Drug Incinerator	-	-	5,132		
Shop-with-a-Cop Program - Dept 738	Fundraising/Donations	\$ -	\$ 1,141	\$ -		
	Materials & Services	-	452	-		
COVID-19 Relief - Dept 739	HHS Provider Relief Funds	\$ -	\$ 24,659	\$ -		
	Materials & Services	15	165	-		
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.
	<b>Total Revenue</b>	\$ -	\$ 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.
	<b>Total Expenditures</b>	\$ -	\$ 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 April 30, 2020  
 83.30% of Year Elapsed

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>Internal Service Funds</b>						
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 286,958	\$ 265,000	108.3%	
	Sale of Inventory	10,897	106,648	201,250	53.0%	
	<b>Total Revenue</b>	<b>\$ 10,897</b>	<b>\$ 393,606</b>	<b>\$ 466,250</b>	<b>84.4%</b>	
	Inventory Purchases	31,699	130,130	180,000	72.3%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	236,250	0.0%	
	<b>Total Expenditures</b>	<b>\$ 31,699</b>	<b>\$ 130,130</b>	<b>\$ 466,250</b>	<b>27.9%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 265,449	\$ 242,000	109.7%	
	Equipment Charge	54,837	497,222	823,759	60.4%	
	Miscellaneous Income	-	969	5,000	19.4%	Proceeds from sale of equipment.
	Interest	478	5,610	6,000	93.5%	
	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	1,962	35,297	5.6%	
	<b>Total Revenue</b>	<b>\$ 56,296</b>	<b>\$ 783,557</b>	<b>\$ 1,128,328</b>	<b>69.4%</b>	
	Personnel Services	16,232	146,722	203,634	72.1%	
	Materials and Services	19,154	176,871	204,615	86.4%	
	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	-	39,222	40,000	98.1%	
	1 Ton Dual Axle Flatbed	-	-	10,000	0.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	340,079	0.0%	
	<b>Total Expenditures</b>	<b>\$ 35,386</b>	<b>\$ 413,390</b>	<b>\$ 1,128,328</b>	<b>36.6%</b>	

City of Baker City  
 Financial Report for the Internal Service and Capital Projects Funds  
 Report for the Month Ending April 30, 2020  
 83.30% of Year Elapsed

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>Capital Project Funds</b>						
<b>REVENUE, EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Fire Equipment Reserve - Fund 112	<b>Beginning Working Capital</b>	\$ -	\$ 40,049	\$ 61,900	64.7%	
	Interest	191	2,348	1,500	156.5%	
	Grants and Donations	134	69,702	90,000	77.4%	
	Miscellaneous Income	-	5,500	5,000	110.0%	
	Transfer from General Fund	-	110,000	110,000	100.0%	
	<b>Total</b>	<b>\$ 325</b>	<b>\$ 227,599</b>	<b>\$ 268,400</b>	<b>84.8%</b>	
	Travel for Ambulance	\$ -	\$ 4,300	\$ -		
	Turnouts	-	2,949	12,000	24.6%	
	Fire & EMS PPE and Equipment	70	28,054	13,000	215.8%	First Responder Vehicle \$4,055; Stair Lifter \$1,500; Portable Fire and EMS Equipment \$22,499
	Ambulance	-	54,386	180,000	30.2%	
	Contingency	-	-	63,400	0.0%	
	<b>Total</b>	<b>\$ 70</b>	<b>\$ 89,689</b>	<b>\$ 268,400</b>	<b>33.4%</b>	
	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		36	364	500	72.8%	
Golf Cart Lease Payment		-	5,019	10,000	50.19%	
<b>Total Revenue</b>		<b>36</b>	<b>36,822</b>	<b>63,149</b>	<b>58.31%</b>	
Materials & Services		8,700	8,700	5,000	174.00%	
Gator Purchase		-	-	15,000	0.00%	
Interfund Loan Payment Equip. Fund Loan		-	-	35,297	0.00%	
Interfund Loan Payment Equip. Fund Cart Ln		981	5,888	7,852	74.99%	
<b>Total Expenditures</b>		<b>9,681</b>	<b>14,588</b>	<b>63,149</b>	<b>23.10%</b>	

**City of Baker City**  
**Financial Report for the Debt Service and Trust Funds**  
**Report for the Month Ending April 30, 2020**  
**83.30% of Year Elapsed**

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>Debt Service Fund</b>						
<b>LID Repayment - Fund 110</b>	Beginning Working Capital	\$ -	\$ 4,777	\$ 6,500	73.5%	
	Interest	41	3,540	4,870	72.7%	
	Improvement Dist Assessment	630	24,354	14,130	172.4%	
	<b>Total Revenue</b>	<b>\$ 671</b>	<b>\$ 32,671</b>	<b>\$ 25,500</b>	<b>128.1%</b>	
	Materials and Services	-	15	900	1.7%	
	Transfer to Silver's Fund	2,050	20,506	24,600	83.4%	
	<b>Total Expenditures &amp; Contingency</b>	<b>\$ 2,050</b>	<b>\$ 20,521</b>	<b>\$ 25,500</b>	<b>80.5%</b>	
<b>Wastewater Debt Service - Fund 136</b>	Beginning Cash Reserve		\$ 275,000	\$ 450,000	61.1%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 450,000	0.0%	
<b>Trust Funds</b>						
<b>One Hundred Year Trust - Fund 113</b>	Beginning Working Capital	\$ -	\$ 3,114	\$ 3,112	100.1%	
	Interest	4	59	90	65.6%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,202	0.0%	
<b>Mt. Hope Trust - Fund 114</b>	Beginning Working Capital	\$ -	451,312	\$ 451,312	100.0%	
	Interest	624	8,537	13,000	65.7%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	<b>Total Revenue</b>	<b>\$ 624</b>	<b>\$ 459,849</b>	<b>\$ 484,312</b>	<b>94.9%</b>	
	Interest Transfer to GF	624	8,537	14,505	58.9%	
	Unappropriated Ending Fund Balance	-	-	469,807	0.0%	
	<b>Total</b>	<b>\$ 624</b>	<b>\$ 8,537</b>	<b>\$ 484,312</b>	<b>1.8%</b>	
<b>John Schmitz Trust - Fund 116</b>	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	379	5,181	8,500	61.0%	
	<b>Total Revenue</b>	<b>\$ 379</b>	<b>\$ 279,242</b>	<b>\$ 282,561</b>	<b>98.8%</b>	
	Interest Transfer to General Fund	379	5,181	8,500	61.0%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
<b>Total Expenditures &amp; Contingency</b>	<b>\$ 379</b>	<b>\$ 5,181</b>	<b>\$ 282,561</b>	<b>1.8%</b>		
<b>Silvers Street Tree Trust - Fund 131</b>	Beginning Working Capital	\$ -	\$ 765,551	\$ 761,940	100.5%	
	Interest	1,104	14,767	19,500	75.7%	
	Property Owner Contributions	-	150	-		
	Transfer from LID Fund for Loan Payment-Interest	110	1,588	2,071	76.7%	
	Transfer from LID Fund for Loan Payment	1,940	18,912	22,529	83.9%	
	<b>Total Revenue</b>	<b>\$ 3,154</b>	<b>\$ 800,968</b>	<b>\$ 806,040</b>	<b>99.4%</b>	
	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%	
	<b>Total Expenditures &amp; Contingency</b>	<b>\$ -</b>	<b>\$ 1,450</b>	<b>\$ 806,040</b>	<b>0.2%</b>	

**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	\$ 75,770			\$ 1,371,443	\$ 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	49,922			396,796	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	32,038			423,506	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	55,244			293,164	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	7,957			89,869	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)	(2,352)			(26,724)	(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	5,605			63,145	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	6,355			57,540	62,534	64,590	55,845
New and Renewed Subscriptions	138	138	128	Not Available^	111	171	196	252	159	130						
Total Members	1,940	1,942	1,960	1,972	1,966	1,985	1,987	1,969	1,989	2,000					1,821	1,729
									4							
<b>Total Billings</b>	<b>\$ 190,354</b>	<b>\$ 119,390</b>	<b>\$ 246,057</b>	<b>\$ 186,978</b>	<b>\$ 191,803</b>	<b>\$ 211,409</b>	<b>\$ 249,942</b>	<b>\$ 233,715</b>	<b>\$ 139,404</b>	<b>\$ 115,765</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,884,817</b>	<b>\$ 2,336,281</b>	<b>\$ 1,772,945</b>	<b>\$ 1,431,153</b>
<b>Total Payments</b>	<b>\$ 45,875</b>	<b>\$ 64,647</b>	<b>\$ 70,937</b>	<b>\$ 44,064</b>	<b>\$ 82,464</b>	<b>\$ 116,880</b>	<b>\$ 72,776</b>	<b>\$ 38,785</b>	<b>\$ 143,558</b>	<b>\$ 111,521</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 791,507</b>	<b>\$ 735,797</b>	<b>\$ 788,770</b>	<b>\$ 678,373</b>
<b>Payments Received for June and Prior Services**</b>	<b>\$ (40,891)</b>	<b>\$ (36,550)</b>											<b>\$ (77,441)</b>	<b>154,882</b>		
<b>Adjusted Revenue</b>	<b>\$ 4,984</b>	<b>\$ 28,097</b>	<b>\$ 70,937</b>	<b>44,064</b>	<b>82,464</b>	<b>116,880</b>	<b>72,776</b>	<b>38,785</b>	<b>143,558</b>	<b>111,521</b>	<b>-</b>	<b>-</b>	<b>\$ 714,066</b>	<b>890,679</b>		
<b>Percent Collections to Billings</b>													42%	44%	44%	44%
<b>Percent Collections to Billings with July and August payments for June and prior services.</b>													38%			

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.