

City of Baker City
 Financial Report for the General Fund
 Report for the Month Ending March 31, 2018
 75.1% of Year Elapsed

Fund/Department	Description	March	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 771,148	\$ 657,359	117.3%	
	Property Taxes	75,678	2,505,825	2,619,169	95.7%	
	Police Generated Revenue	3,093	25,308	36,750	68.9%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	52,127	504,437	731,100	69.0%	Includes commercial assists of \$500 year-to-date.
	Cemetery	3,070	82,840	77,100	107.4%	
	Interest	2,576	12,192	9,000	135.5%	LGIP interest rate is 2.1%.
	Generated Power Sales	3,874	34,136	41,000	83.3%	
	Franchise fees	133,187	461,396	664,500	69.4%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	14,370	152,736	201,067	76.0%	
	Airport Ground Leases and Gas Tax	2,386	27,187	41,173	66.0%	
	Cigarette/Liquor Taxes/State Sharing	9,249	125,527	262,000	47.9%	State payments are received monthly or quarterly.
	Marijuana Tax	-	29,417	-		One-time only distribution.
	School Resource Office (SRO) Reimb 5J	-	42,079	49,020	85.8%	
	COPS Grant - SRO	6,771	13,542	27,083	50.0%	
	Admin Services Indirect Cost	31,905	280,319	380,000	73.8%	
	Other Revenue	2,757	71,814	86,875	82.7%	
	Economic Development Support	7,333	58,665	88,000	66.7%	
	DUII Grant (OR Impact)	-	4,882	4,882	100.0%	
	Ecite Grant	-	42,341	43,425	97.5%	
	CLG Grant	-	4,000	4,000	100.0%	
	Public Safety Fee	13,389	116,208	183,600	63.3%	
Total		\$ 361,765	\$ 5,365,999	\$ 6,207,103	86.4%	

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Fund/Department	Description	March	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 45,605	380,459	\$ 517,055	73.6%	
	Materials and Services	41,061	384,634	534,150	72.0%	
	CLG Grant Pass-thru to HBC	-	4,000	4,000	100.0%	
	Transfer to Golf Course Fund 123	-	30,000	30,000	100.0%	
	Transfer to LAMP Fund 174	-	12,000	12,000	100.0%	This budget line was increased \$12,000 by Resolution 3806.
	Contingency	-	-	100,000	0.0%	
	Subtotal	\$ 86,666	\$ 811,093	\$ 1,197,205	67.7%	
Police	Personnel Services	\$ 154,691	\$ 1,404,122	\$ 1,909,586	73.5%	
	Materials and Services	12,401	187,900	232,670	80.8%	
	Subtotal	\$ 167,092	\$ 1,592,022	\$ 2,142,256	74.3%	
Fire	Personnel Services	\$ 144,169	\$ 1,168,339	\$ 1,638,944	71.3%	
	Materials and Services	12,023	126,201	173,746	72.6%	
	Capital Outlay	74	74	-		FEP Type III engine modifications.
	Subtotal	\$ 156,266	\$ 1,294,540	\$ 1,812,690	71.4%	
Cemetery	Personnel Services	\$ 1,276	\$ 13,566	\$ 22,050	61.5%	
	Materials and Services	8,800	87,116	142,806	61.0%	
	Subtotal	\$ 10,076	\$ 100,682	\$ 164,856	61.1%	
Parks	Personnel Services	\$ 1,005	\$ 12,421	\$ 19,845	62.6%	
	Materials and Services	5,484	51,853	83,673	62.0%	
	Park Improvements	-	-	-		This budget line was decreased \$12,000 by Resolution 3806.
	Subtotal	\$ 6,489	\$ 64,274	\$ 103,518	62.1%	
Airport	Personnel Services	\$ -	\$ 3,983	\$ 7,000	56.9%	
	Materials and Services	2,683	32,840	50,651	64.8%	
	Subtotal	\$ 2,683	\$ 36,823	\$ 57,651	63.9%	
Planning	Personnel Services	\$ 139	\$ 806	\$ 1,500	53.7%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ 139	\$ 806	\$ 61,500	1.3%	
Hydro Elect Plant	Personnel Services	\$ -	\$ 737	\$ 1,500	49.1%	
	Materials and Services	785	4,725	7,771	60.8%	
	Subtotal	\$ 785	\$ 5,462	\$ 9,271	58.9%	

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Fund/Department	Description	March	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 6,473	78,476	\$ 111,800	70.2%	
	Materials and Services	242	633	3,500	18.1%	
	Subtotal	\$ 6,715	\$ 79,109	\$ 115,300	68.6%	
All Departments	Personnel Services	353,358	3,062,909	4,229,280	72.4%	
	Materials and Services	83,479	875,902	1,288,967	68.0%	
	Capital Outlay	74	4,074	4,000	101.9%	
	Transfers	-	42,000	42,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	542,856	0.0%	
Grand Total		\$ 436,911	\$ 3,984,885	\$ 6,207,103	64.2%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending March 31, 2018
75.1% of Year Elapsed

Fund	Description	February	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 2,900,937	\$ 2,364,185	122.7%	
	Water Sales	183,884	2,074,607	2,721,030	76.2%	
	Interest	5,917	39,657	20,000	198.3%	
	Other Revenue	5,371	29,342	41,500	70.7%	Includes Salmon Creek property sale.
Total		\$ 195,172	\$ 5,044,543	\$ 5,146,715	98.0%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 105,332	\$ 1,068,272	\$ 1,665,261	64.2%	
	Water Utility Construction	113,666	336,283	1,544,597	21.8%	Includes IFA debt payment of \$123,690.
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,736,857	0.0%	
Total		\$ 218,998	\$ 1,404,555	\$ 5,146,715	27.3%	

REVENUE						
Fund	Description	February	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,162,470	\$ 972,910	119.5%	
	Wastewater Service Charge	94,672	896,513	1,190,483	75.3%	
	Interest	1,998	13,704	12,000	114.2%	
	G Street LID Interest	455	871	840	103.7%	
	Grants	20,000	20,000	50,000	40.0%	
	Other Revenue	5,560	68,761	47,282	145.4%	
Total		\$ 122,685	\$ 2,162,319	\$ 2,273,515	95.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 87,970	\$ 754,277	\$ 1,117,703	67.5%	
	Wastewater Construction	776	109,208	595,925	18.3%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	459,887	0.0%	
Total		\$ 88,746	\$ 863,485	\$ 2,273,515	38.0%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending March 31, 2018
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Fund	Description	February	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 23,332	\$ 17,500	133.3%	
	Transfer from the General Fund	-	30,000	30,000	100.0%	
Total		\$ -	\$ 53,332	\$ 47,500	112.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ -	\$ 688	\$ 6,000	11.5%	
	Materials & Services	348	7,008	20,219	34.7%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	1,281		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 348	\$ 7,696	\$ 47,500	16.2%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 237,026	\$ 216,330	109.6%	
	City Permits	10,866	154,504	109,450	141.2%	
	County Permits	9,765	111,410	184,520	60.4%	
	Interest	535	3,602	2,500	144.1%	
	Other Revenue	3,180	25,738	28,274	91.0%	Includes the State surcharge pass through.
	Total		\$ 24,346	\$ 532,280	\$ 541,074	98.4%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 13,297	\$ 122,625	\$ 183,385	66.9%	
	Materials and Services	17,710	96,654	148,896	64.9%	
	Contingency	-	-	40,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	168,793	0.0%	
	Total		\$ 31,007	\$ 219,279	\$ 541,074	40.5%

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 574,563	\$ 546,107	105.2%	
	Wastewater Service Charge	8,838	83,335	109,825	75.9%	
	Interest	1,026	6,952	6,000	115.9%	
	Total		\$ 9,864	\$ 664,850	\$ 661,932	100.4%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 442	\$ 4,167	\$ 5,491	75.9%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	566,441	0.0%	
	Total		\$ 442	\$ 4,167	\$ 661,932	0.6%

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending March 31, 2018
75.1% of Year Elapsed

Fund	Description	March	YTD	Budget	Percent of Budget	Narrative	
REVENUE							
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,159,225	\$ 1,062,895	109.06%		
	Property Taxes	17,719	580,856	582,356	99.74%		
	State Gas Tax	51,233	407,733	595,000	68.53%		
	Surface Trans Project	-	215,707	222,276	97.04%		
	Interest	1,850	11,897	3,500	339.91%		
	Transfer from Sidewalk Fund	-	60,000	60,000	100.00%		
	Other Revenue	585	12,154	13,891	87.50%		
	Transfer from Sidewalk Fund	-	-	-	-		
	Total Revenue	\$ 71,387	\$ 2,447,572	\$ 2,539,918	96.36%		
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 31,347	\$ 671,617	\$ 1,001,236	67.08%		
	Storm Water Maintenance	926	28,390	135,236	20.99%		
	Preventative Maintenance	246	501,024	756,982	66.19%		
	Street Lighting	6,454	58,384	100,548	58.07%		
	Snow and Ice Control	30,599	47,406	97,089	48.83%		
	Street Construction	8	211	6,370	3.31%		
	Contingency	-	-	150,000	-		
	Unappropriated Ending Fund Balance	-	-	292,457	0.00%		
		Total Expenditures	\$ 69,580	\$ 1,307,032	\$ 2,539,918	51.46%	
	REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 20,854	\$ 9,000	231.71%		
	Property Tax Revenue	2,530	82,946	86,812	95.55%		
	Miscellaneous Revenue	-	25	-	-		
	OTEC Energy Rebate	-	11,843	12,000	98.69%		
	Interest	-	-	250	0.00%		
	Interfund Loan from Equipment & Veh Fund	-	-	-	-		
		Total Revenue	2,530	115,668	108,062	107.04%	
	Personnel Services	380	9,572	11,000	87.02%		
	Materials & Services	5,567	60,042	87,477	68.64%		
	Transfer Interfund Loan Payment	-	8,091	8,091	100.00%		
	Contingency	-	-	1,494	-		
	Total Expenditures	5,947	77,705	108,062	71.91%		
REVENUE AND EXPENDITURES							
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,227	\$ 4,300	98.30%		
	Interest	7	48	75	64.00%		
	OTEC Tree Replacement	-	500	1,000	50.00%		
		Total Revenue	7	4,775	5,375	88.84%	
	Personnel Services	-	85	1,000	8.50%		
	Materials & Services	-	7	4,375	0.16%		
	Contingency	-	-	-	-		
	Total Expenditures	-	92	5,375	1.71%		
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 166,190	\$ 147,000	113.05%		
	Sidewalk Utility Fee	-	3,812	-	-		
	Interest	153	1,133	1,500	75.53%		
		Total Revenue	153	171,135	148,500	115.24%	
	Sidewalk Grants	65	14,049	43,520	32.28%		
	Transfer to the Street Fund	-	60,000	60,000	100.00%		
	Contingency	-	-	\$ -	-		
	Unappropriated Ending Fund Balance	-	-	-	-		
	Total Expenditures	65	74,049	148,033	50.02%		

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending March 31, 2018
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Department	Description	March	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,069	\$ 5,208	174.1%	
	Interest	14	102	-		
	Donations	-	75	-		
	Total Revenue	\$ 14	\$ 9,246	\$ 5,208	177.5%	
	Personnel Services	-	77	1,000	7.7%	
	Materials & Services	-	-	1,727	0.0%	
	Unappropriated Ending Fund Balance	-	-	2,481	0.0%	
	Total Expenditures	\$ -	\$ 77	\$ 5,208	1.5%	
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ (114,755)	\$ 10,000	-1147.6%	
	Grant Income - FAA/Connect Oregon VI	-	984,652	1,600,000	61.5%	
	Total Revenue	\$ -	\$ 869,897	\$ 1,610,000	54.0%	
	Materials & Services	4,060	999,681	1,600,000	62.5%	
	Contingency	-	-	10,000	0.0%	
	Total Expenditures	\$ 4,060	\$ 999,681	\$ 1,610,000	62.1%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 43,244	\$ 41,225	104.9%	
	Revenues	165	1,270	1,200	105.8%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 165	\$ 44,514	\$ 42,425	104.9%	
	Big Deal Grants	-	3,000	5,000	60.0%	
	Unappropriated Ending Fund Balance	-	-	37,425	0.0%	
	Total Expenditures	\$ -	\$ 3,000	\$ 42,425	7.1%	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,251	\$ 4,249	100.0%	
	Revenues	7	48	45	106.7%	
	Expenditures	-	-	4,294	0.0%	
Lamp III Project - Department 174	Beginning Working Capital	\$ -	\$ 99	\$ 100	99.0%	
	Interest	-	-	-		
	Grants and Donations	4,500	18,465	13,765	134.1%	Leo Adler Foundation for amphitheater \$10,000. This budget line was increased \$13,765 by Resolution 3806.
	Transfer from the General Fund	-	12,000	12,000	100.0%	This budget line was increased \$12,000 by Resolution 3806.
	Total Revenue	\$ 4,500	\$ 30,564	\$ 25,865	118.2%	
	Personnel Services	\$ 132	\$ 1,951	\$ 9,100	21.4%	This budget line was increased \$9,000 by Resolution 3806.
	Materials and Services	-	4,101	16,765	24.5%	This budget line was increased \$16,765 by Resolution 3806.
Total Expenditures	\$ 132	\$ 6,052	\$ 25,865	23.4%		
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ -	\$ 706	\$ 1,000	70.6%	
	Personnel Services	-	706	1,000	70.6%	
Ice Cream Program - Department 706	Beginning Working Capital	\$ -	\$ 727	\$ 677	107.4%	
	Expenditures	-	-	677	0.0%	
DARE Donations - Department 707	Beginning Working Capital	\$ -	\$ 510	\$ 510	100.0%	
	Expenditures	-	100	510	19.6%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 17,248	\$ 17,200	100.3%	
	Donations	-	35,891	1,000	3589.1%	
	Total Revenue	\$ -	\$ 53,139	\$ 18,200	292.0%	
	Personnel Services	667	6,259	8,500	73.6%	
	Materials and Services	142	8,583	9,700	88.5%	
Total Expenditures	\$ 809	\$ 14,842	\$ 18,200	81.5%		
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ 10	100.0%	
	Expenditures	-	-	10	0.0%	
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 2,166	\$ 2,166	100.0%	
	Grants	-	-	-		
	Expenditures	-	41	2,166	1.9%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,177	\$ 2,057	105.8%	
	Car Seat Sales/ODOT Grant	120	1,142	1,150	99.3%	
	Expenditures	194	1,203	3,207	37.5%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 833	\$ 833	100.0%	
	Donations/Candy Machine Sales	-	114	100	114.0%	
	Expenditures	-	54	933	5.8%	
Tactical Equipment - Dept 726	Beginning Working Capital	\$ -	\$ 521	\$ -	-	
	Materials and Services	-	-	-	-	

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
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 568	\$ 568	100.0%	
	Materials and Services	-	-	568	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	\$ -	\$ 1,256	\$ 1,245	100.9%	
	Grants/Donations	-	26,675	33,755	79.0%	This line item was increased \$25,000 by Resolution 3806.
	Personnel Services	518	518	2,000	25.9%	This line item was increased \$2,000 by Resolution 3806.
	Materials & Services	3,165	10,986	33,000	33.3%	This line item was increased \$23,000 by Resolution 3806.
S.W.A.T. Equipment - Dept 731	Beginning Working Capital	\$ -	\$ 2,376	\$ 2,376	100.0%	
	Grants/Donations	-	-	22,624	0.0%	
	S.W.A.T. Equipment	-	-	25,000	0.0%	
HBC Grant Pass-thru - Dept 733	Historic Preservation Grant	\$ -	\$ 5,000	\$ 5,000	100.0%	Feasibility study for the Central Building at the Middle School. Budget increased by Resolution 3802.
	Grant Pass-Thru	-	-	5,000	0.0%	Budget increased by Resolution 3802.

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending March 31, 2018
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	\$ -	\$ 277,272	\$ 255,000	108.7%	
	Sale of Inventory	11,304	99,849	167,400	59.6%	
	Total Revenue	\$ 11,304	\$ 377,121	\$ 422,400	89.3%	
	Inventory Purchases	2,748	76,541	150,000	51.0%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	222,400	0.0%	
	Total Expenditures	\$ 2,748	\$ 76,541	\$ 422,400	18.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 408,054	\$ 347,000	117.6%	
	Equipment Charge	42,686	348,874	655,374	53.2%	
	Miscellaneous Income	-	23,253	5,000	465.1%	Proceeds from sale of equipment.
	Interest	500	3,706	5,000	74.1%	
	Transfer from Samo Swim Fund - Loan	-	8,091	8,091	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	36,744	0.0%	
	Total Revenue	\$ 43,186	\$ 791,978	\$ 1,057,209	74.9%	
	Personnel Services	16,589	132,834	188,116	70.6%	
	Materials and Services	8,695	119,483	197,788	60.4%	
	Transfer-Interfund Loan Golf Capital Imp Fund	-	-	71,000	0.0%	
	Capital Outlay	-	209,505	195,000	107.4%	2017 CAT 430F2 Backhoe Loader \$124,982; Used CAT D5H LGP Dozer \$38,384; Front End Loader \$41,500; Air Compressor \$4,639
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	205,305	0.0%	
	Total Expenditures	\$ 25,284	\$ 461,822	\$ 1,057,209	43.7%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending March 31, 2018
 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	\$ -	\$ 75,268	\$ 79,000	95.3%	
	Interest	111	837	800	104.6%	
	Grants and Donations	-	-	4,000	0.0%	This line item was increased \$3,000 by Resolution 3809.
	Total	\$ 111	\$ 76,105	\$ 83,800	90.8%	
	Materials and Services	-	5,538	6,500	85.2%	This line item was increased by \$5,500 by Resolution 3809.
	Contingency	-	-	77,300	0.0%	This line item was decreased \$2,500 by Resolution 3809.
	Total	\$ -	\$ 5,538	\$ 83,800	6.6%	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 966	\$ 900	107.3%	
	Equipment Lease Payments	5,394	26,820	44,554	60.20%	
	Interest	31	145	100	145.0%	
	Golf Cart Lease Payment	-	-	5,000	0.00%	
	Interfund Loan Transfer from Equipment Fund	-	-	71,000	0.00%	
	Total Revenue	5,425	27,931	121,554	22.98%	
	Capital Outlay	-	5,900	83,000	7.11%	Aerifier
	Interfund Loan Payment Equipment Fund	-	-	36,744	0.00%	
	Contingency	-	-	1,810	0.00%	
	Total Expenditures	-	5,900	121,554	4.85%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending March 31, 2018
75.1% of Year Elapsed

Fund	Description	March	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 33,566	\$ 13,500	248.6%	
	Interest	39	2,608	5,050	51.6%	
	Improvement Dist Assessment	70	12,053	16,118	74.8%	
	Total Revenue	\$ 109	\$ 48,227	\$ 34,668	139.1%	
	Materials and Services	4	11	800	1.4%	
	Transfer to Silver's Fund	2,822	25,400	33,868	75.0%	
	Total Expenditures & Contingency	\$ 2,826	\$ 25,411	\$ 34,668	73.3%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,983	\$ 2,980	100.1%	
	Interest	5	34	30	113.3%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,010	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	506,112	\$ 416,787	121.4%	
	Interest	654	4,689	5,300	88.5%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 654	\$ 510,801	\$ 442,087	115.5%	
	Interest Transfer to GF	654	4,761	8,500	56.0%	
	Unappropriated Ending Fund Balance	-	-	433,587	0.0%	
	Total	\$ 654	\$ 4,761	\$ 442,087	1.1%	
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	432	3,102	5,000	62.0%	
	Total Revenue	\$ 432	\$ 277,163	\$ 279,061	99.3%	
	Interest Transfer to General Fund	432	3,102	5,000	62.0%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
	Total Expenditures & Contingency	\$ 432	\$ 3,102	\$ 279,061	1.1%	
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 666,321	\$ 664,500	100.3%	
	Interest	1,100	7,732	7,500	103.1%	
	Transfer from LID Fund for Loan Payment-Interest	290	2,491	2,834	87.9%	
	Transfer from LID Fund for Loan Payment	2,533	22,910	31,034	73.8%	
	Total Revenue	\$ 3,923	\$ 699,454	\$ 705,868	99.1%	
	Personnel Services	\$ -	\$ -	\$ 4,500	0.0%	
	Street Trees	-	-	14,400	0.0%	
	Unappropriated Ending Fund Balance	-	-	686,968	0.0%	
	Total Expenditures & Contingency	\$ -	\$ -	\$ 705,868	0.0%	

**Ambulance Billings and Collections
2017-18**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2016-17 Total	2015-16 Total	2014-15 Total	2013-14 Total	2012-13 Total	2011-12 Total	
Medicare/Welfare																				
Billings	\$ 10,734	\$ 89,313	\$ 109,965	\$ 58,363	\$ 60,129	\$ 121,249	\$ 119,661	\$121,668	\$ 148,592				\$ 839,674	\$ 1,042,404	\$ 1,202,569	\$ 1,127,162	\$ 1,047,301	\$ 765,882	\$ 709,057	
Payments	10,448	16,440	38,474	45,092	54,124	18,594	45,866	28,562	29,111				286,711	392,622	444,242	451,875	401,951	381,423	337,315	
General Insurance/SAIF																				
Billings	8,359	46,329	21,293	33,952	27,062	54,376	14,291	38,417	34,385				278,464	302,805	327,144	363,485	342,121	306,572	299,103	
Payments	16,306	11,341	12,898	28,485	22,127	14,097	30,818	23,503	13,984				173,559	175,372	214,016	212,501	196,878	179,531	208,883	
Firemed Subscriptions																				
Billings and Donations	8,121	6,843	4,963	6,736	5,923	7,643	9,246	12,903	8,787				71,165	85,944	86,232	75,332	76,580	63,703	71,778	
Fire/Med Mgmt Fee*	(2,370)	(2,053)	(1,489)	(1,994)	(1,772)	(2,288)	(2,774)	(3,871)	(2,627)				(21,238)	(25,712)	(25,823)	(22,542)	(22,971)	(19,069)	(21,461)	
Amount Due Baker City	5,751	4,790	3,474	4,742	4,151	5,355	6,472	9,032	6,160				49,927	60,232	60,409	52,790	53,609	44,634	50,317	
Payments Received (Prior Month)*	-	5,751	4,790	3,474	4,742	4,151	5,355	6,472	9,032				43,767	55,845	55,745	52,790	53,609	44,677	44,851	
New and Renewed Subscriptions	129	110	93	117	106	133	171	248	147				1,254	1,550	1,531	1,363	1,365	1,044	-	
Total Members	1,747	1,757	1,767	1,784	1,784	1,781	1,791	1,777	1,769				1,166	1,166	1,166	1,166	1,166	1,166	1,242	
Total Billings	\$ 27,214	\$ 142,485	\$ 136,221	\$ 99,051	\$ 93,114	\$ 183,268	\$ 143,198	\$ 172,988	\$ 191,764	\$ -	\$ -	\$ -	\$ 1,189,303	\$ 1,431,153	\$ 1,615,945	\$ 1,565,979	\$ 1,466,002	\$ 1,136,157	\$ 1,079,938	
Total Payments	\$ 26,754	\$ 33,532	\$ 56,162	\$ 77,051	\$ 80,993	\$ 36,842	\$ 82,039	\$ 58,537	\$ 52,127	\$ -	\$ -	\$ -	\$ 504,037	\$ 623,839	\$ 714,003	\$ 717,166	\$ 652,438	\$ 605,631	\$ 591,049	
Percent Collections to Billings													42%	44%	44%	46%	45%	53%	53%	

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

*June's Firemed payment received in July is included in the 2016-17 ytd total.