

City of Baker City
 Financial Report for the General Fund
 Report for the Month Ending September 30, 2018
 25.2% of Year Elapsed

Fund/Department	Description	September	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,179,959	\$ 941,012	125.4%	Preliminary
	Property Taxes	-	-	2,746,080	0.0%	
	Police Generated Revenue	3,930	6,538	36,750	17.8%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	46,248	65,737	701,100	9.4%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2018 revenue.
	Cemetery	5,406	26,554	92,100	28.8%	
	Interest	1,000	3,723	16,000	23.3%	LGIP interest rate is 2.25%.
	Generated Power Sales	7,631	15,859	50,000	31.7%	
	Franchise fees	101,406	109,137	666,500	16.4%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	19,667	58,604	222,175	26.4%	
	Airport Ground Leases and Gas Tax	2,397	7,178	38,200	18.8%	
	Cigarette/Liquor Taxes/State Sharing	14,394	14,394	271,500	5.3%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	-	-	65,168	0.0%	
	COPS Grant - SRO	-	-	4,166	0.0%	
	Admin Services Indirect Cost	24,006	100,350	380,000	26.4%	
	Other Revenue	3,219	11,828	81,175	14.6%	
	EMS Support	-	-	15,940		
	Economic Development Support	-	-	88,000	0.0%	
	SAFER Grant	-	-	125,840	0.0%	
	Ecite Grant	-	-	-	#DIV/0!	
	CLG Grant	-	-	12,000	0.0%	
	Veteran's Cemetery Donation	-	-	-		
	Public Safety Fee	13,271	35,890	178,000	20.2%	
Total		\$ 242,575	\$ 1,635,751	\$ 6,731,706	24.3%	

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Fund/Department	Description	September	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 42,121	133,178	\$ 557,379	23.9%	
	Materials and Services	43,883	148,737	582,641	25.5%	
	CLG Grant Pass-thru to HBC	-	-	16,500	0.0%	
	Transfer to Fire Equip Reserve Fund 112	-	20,000	20,000	100.0%	
	Transfer to Golf Course Fund 123	-	30,000	30,000	100.0%	
	Transfer to Fund 162 FAA Match	-	7,500	7,500	100.0%	
	Transfer to Playground Imp Fund 134	-	4,500	4,500	100.0%	
	Transfer to LAMP	-	30,000	30,000	100.0%	
	Transfer to Public Art	-	4,000	4,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Subtotal	\$ 86,004	\$ 377,915	\$ 1,352,520	27.9%	
Police	Personnel Services	\$ 145,844	\$ 412,710	\$ 1,982,834	20.8%	
	Materials and Services	17,873	51,420	210,046	24.5%	
	Police Car	-	-	35,000	0.0%	
	Subtotal	\$ 163,717	\$ 464,130	\$ 2,227,880	20.8%	
Fire	Personnel Services	\$ 133,490	\$ 406,752	\$ 1,775,078	22.9%	
	Materials and Services	12,835	48,651	181,408	26.8%	
	Subtotal	\$ 146,325	\$ 455,403	\$ 1,956,486	23.3%	
Cemetery	Personnel Services	\$ 1,360	\$ 4,917	\$ 23,153	21.2%	
	Materials and Services	9,417	31,477	144,606	21.8%	
	Subtotal	\$ 10,777	\$ 36,394	\$ 167,759	21.7%	
Parks	Personnel Services	\$ 998	\$ 3,903	\$ 20,837	18.7%	
	Materials and Services	6,475	20,023	95,652	20.9%	
	Park Improvements	-	-	-		
	Subtotal	\$ 7,473	\$ 23,926	\$ 116,489	20.5%	
Airport	Personnel Services	\$ 886	\$ 2,626	\$ 7,000	37.5%	
	Materials and Services	3,281	9,478	51,694	18.3%	
	Subtotal	\$ 4,167	\$ 12,104	\$ 58,694	20.6%	
Planning	Personnel Services	\$ -	\$ 124	\$ 1,500	8.3%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ -	\$ 124	\$ 61,500	0.2%	
Hydro Elect Plant	Personnel Services	\$ -	\$ -	\$ 1,500	0.0%	
	Materials and Services	594	1,146	8,272	13.9%	
	Subtotal	\$ 594	\$ 1,146	\$ 9,772	11.7%	

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Fund/Department	Description	September	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 4,918	17,182	\$ 73,212	23.5%	
	Materials and Services	61	76	1,500	5.1%	
	Subtotal	\$ 4,979	\$ 17,258	\$ 74,712	23.1%	
All Departments	Personnel Services	329,617	981,392	4,442,493	22.1%	
	Materials and Services	94,419	311,008	1,335,819	23.3%	
	Capital Outlay	-	-	51,500	0.0%	
	Transfers	-	96,000	96,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	705,894	0.0%	
Grand Total		\$ 424,036	\$ 1,388,400	\$ 6,731,706	20.6%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending September 30, 2018
25.2% of Year Elapsed

Fund	Description	September	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 3,421,575	\$ 3,127,308	109.4%	Preliminary BWC.
	Water Sales	274,010	808,893	2,993,133	27.0%	
	Interest	6,677	19,943	30,000	66.5%	
	Other Revenue	8,210	18,114	41,500	43.6%	
Total		\$ 288,897	\$ 4,268,525	\$ 6,191,941	68.9%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 117,505	\$ 335,770	\$ 1,764,724	19.0%	
	Water Utility Construction	37,710	408,484	1,372,040	29.8%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	2,855,177	0.0%	
Total		\$ 155,215	\$ 744,254	\$ 6,191,941	12.0%	

REVENUE						
Fund	Description	September	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,245,172	\$ 1,103,067	112.9%	Preliminary BWC.
	Wastewater Service Charge	119,329	363,185	1,450,356	25.0%	
	Interest	2,556	8,650	25,000	34.6%	
	G Street LID Interest	-	-	900	0.0%	
	DEQ Loan Proceeds	-	-	500,000	0.0%	
	Transfer from Reclaimed Water Fund	-	-	250,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
	Other Revenue	12,048	19,316	48,782	39.6%	
Total		\$ 133,933	\$ 1,636,323	\$ 3,378,105	48.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 70,101	\$ 207,149	\$ 1,157,081	17.9%	
	Wastewater Construction	12,663	26,597	1,559,493	1.7%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	561,531	0.0%	
Total		\$ 82,764	\$ 233,746	\$ 3,378,105	6.9%	

City of Baker City
Financial Report for the Enterprise Funds
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Fund	Description	September	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 20,599	\$ 13,000	158.5%	Preliminary BWC.
	Transfer from Mt Hope Fund	-	72,845	73,000	99.8%	Interfund loan refinance.
	Transfer from the General Fund	.	30,000	30,000	100.0%	
Total		\$ -	\$ 123,444	\$ 116,000	106.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 18	\$ 1,710	\$ 5,000	34.2%	
	Materials & Services	1,026	5,417	18,000	30.1%	
	Transfer to Mt Hope Fund	-	72,845	73,000	99.8%	Interfund loan refinance.
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	-		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 1,044	\$ 79,972	\$ 116,000	68.9%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 373,625	\$ 335,847	111.2%	Preliminary BWC
	City Permits	17,605	39,798	133,050	29.9%	
	County Permits	11,595	50,896	157,720	32.3%	
	Interest	803	2,420	6,000	40.3%	
	Other Revenue	2,863	10,872	28,862	37.7%	Includes the State surcharge pass through.
Total		\$ 32,866	\$ 477,611	\$ 661,479	72.2%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 15,648	\$ 49,779	\$ 206,503	24.1%	
	Materials and Services	9,311	27,262	144,478	18.9%	
	Contingency	-	-	80,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	230,498	0.0%	
Total		\$ 24,959	\$ 77,041	\$ 661,479	11.6%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 691,016	\$ 700,000	98.7%	Preliminary BWC
Total		\$ -	\$ 691,016	\$ 700,000	98.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Transfer to Wastewater Fund	\$ -	\$ -	\$ 250,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
	Transfer to Wastewater Debt Reserve Fund	-	-	450,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
Total		\$ -	\$ -	\$ 700,000	0.0%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending September 30, 2018
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Fund	Description	September	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,222,306	\$ 1,093,668	111.76%	Preliminary BWC.
	Property Taxes	-	-	612,069	0.00%	
	State Gas Tax	67,566	116,625	730,000	15.98%	
	Surface Trans Project	-	-	111,539	0.00%	
	Interest	1,878	6,321	15,000	42.14%	
	Other Revenue	7,251	13,547	13,891	97.52%	
	Transfer from Sidewalk Fund	-	-	-	-	
	Total Revenue	\$ 76,695	\$ 1,358,799	\$ 2,576,167	52.74%	

EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 68,155	\$ 178,622	\$ 1,025,880	17.41%	
	Storm Water Maintenance	5,129	11,612	206,706	5.62%	
	Preventative Maintenance	4,330	208,149	489,039	42.56%	
	Street Lighting	10,464	19,046	101,809	18.71%	
	Snow and Ice Control	74	185	100,714	0.18%	
	Street Construction	11	27	6,506	0.42%	
	Contingency	-	-	150,000	-	
	Unappropriated Ending Fund Balance	-	-	495,513	0.00%	
	Total Expenditures	\$ 88,163	\$ 417,641	\$ 2,576,167	16.21%	

REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 13,606	\$ 12,500	108.85%	Preliminary BWC.
	Property Tax Revenue	-	-	91,059	0.00%	
	Miscellaneous Revenue	-	-	-	-	
	Interest	-	25	250	10.00%	
	Total Revenue	-	13,631	103,809	13.13%	
	Personnel Services	4,881	6,865	11,000	62.41%	
	Materials & Services	9,097	21,500	78,003	27.56%	
	Pool Tile	4,045	7,750	6,500	119.23%	
	Transfer Interfund Loan Payment	-	-	8,306	0.00%	
		Total Expenditures	18,023	36,115	103,809	34.79%

REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,365	\$ 2,500	174.60%	Preliminary BWC.
	Interest	8	25	55	45.45%	
	OTEC Tree Replacement	-	-	1,000	0.00%	
	Total Revenue	8	4,390	3,555	123.49%	
	Personnel Services	-	-	1,000	0.00%	
	Materials & Services	-	-	2,555	0.00%	
	Contingency	-	-	-	-	
	Total Expenditures	-	-	3,555	0.00%	

REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 88,718	\$ 68,000	130.47%	Preliminary BWC.
	Interest	163	501	1,000	50.10%	
	Total Revenue	163	89,219	69,000	129.30%	
	Sidewalk Grants	341	4,086	35,628	11.47%	
	Sidewalk Construction	-	-	15,000	0.00%	
	Contingency	-	-	18,372	0.00%	
	Total Expenditures	341	4,086	69,000	5.92%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
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Department	Description	September	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,217	\$ 8,950	103.0%	
	Interest	27	79	100		
	Transfer from General Fund	-	4,500	4,500		
	Total Revenue	\$ 27	\$ 13,796	\$ 13,550	101.8%	
	Personnel Services	-	-	1,000	0.0%	
	Materials & Services	-	-	8,750	0.0%	
	Unappropriated Ending Fund Balance	-	-	3,800	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 13,550	0.0%	
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ (141,533)	\$ -		Pending FAA final distribution.
	Grant Income - FAA/Connect Oregon VI	19,456	19,456	500,000	3.9%	
	Transfer from GF - FAA Grant Match	-	7,500	7,500	100.0%	
	Total Revenue	\$ 19,456	\$ (114,577)	\$ 507,500	-22.6%	
	Materials & Services	-	-	500,000	0.0%	
	Contingency	-	-	7,500	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 507,500	0.0%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 59,130	\$ 40,000	147.8%	
	Revenues	114	341	1,500	22.7%	This revenue is from the repayment of old HUD loans. Loans are repaid when properties transfer interests.
	Total Revenue	\$ 114	\$ 59,471	\$ 41,500	143.3%	
	Big Deal Grants	-	-	5,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	36,500	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 41,500	0.0%	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,321	\$ 4,410	98.0%	
	Revenues	8	25	45	55.6%	
	Expenditures	-	-	4,455	0.0%	

City of Baker City
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Department	Description	September	YTD	Budget	Percent of Budget	Narrative
Lamp III Project - Department 174	Beginning Working Capital	\$ -	\$ 11,638	\$ 11,000	105.8%	
	Interest	-	-	-		
	Grants and Donations	-	-	10,000	0.0%	
	Transfer from the General Fund	-	30,000	30,000	100.0%	
	Total Revenue	\$ -	\$ 41,638	\$ 51,000	81.6%	
	Personnel Services	\$ -	\$ -	\$ 5,000	0.0%	
	Materials and Services	-	-	46,000	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 51,000	0.0%	
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	\$ -	\$ 35,002	\$ 34,000	102.9%	
	Donations	-	-	10,000	0.0%	
	Total Revenue	\$ -	\$ 35,002	\$ 44,000	79.6%	
	Personnel Services	703	2,084	8,500	24.5%	
	Materials and Services	313	613	15,000	4.1%	
	Contingency	-	-	20,500	0.0%	
	Total Expenditures	\$ 1,016	\$ 2,697	\$ 44,000	6.1%	
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ -	#N/A	
	Revenue	-	-	-		
	Expenditures	-	-	-	#N/A	
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 2,103	\$ 2,125	99.0%	
	Grants	-	-	-		
	Expenditures	242	443	2,125	20.8%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 1,629	\$ 2,000	81.5%	
	Car Seat Sales/ODOT Grant	90	170	2,000	8.5%	
	Expenditures	444	756	4,000	18.9%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
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Department	Description	September	YTD	Budget	Percent of Budget	Narrative
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 892	\$ 890	100.2%	
	Donations/Candy Machine Sales	-	29	100	29.0%	
	Expenditures	-	12	990	1.2%	
Tactical Equipment - Dept 726	Beginning Working Capital	\$ -	\$ 521	\$ 521		
	Materials and Services	-	-	521		
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 428	\$ 568	75.4%	
	Donations/Fundraising	-	366	-		
	Materials and Services	-	56	568	9.9%	
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	\$ -	\$ 251	\$ -		
	Grants/Donations	575	575	1,000	57.5%	
	Materials & Services	88	88	1,000	8.8%	
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	Beginning Working Capital	\$ -	\$ 5,000	\$ 5,000	100.0%	
	Grant Pass-Thru	-	-	5,000	0.0%	Pass-thru grant for a feasibility study for the Central Building at the Middle School.
Public Arts Program - Dept 735	Grant Revenue	\$ -	\$ -	\$ 5,000		
	Transfer from General Fund	-	4,000	4,000	100.0%	
	Public Art	40	40	9,000		
Drug Incinerator - Dept 737	Fundraising/Donations	\$ -	\$ 2,156			
	Drug Incinerator	-	-			
Elkhorn Industrial Park - Dept 176	Business Oregon Broadband Grant	\$ -	\$ -	\$ 137,000	0.0%	
	Economic Development Support	-	-	45,000	0.0%	
	Regional Infrastructure Grant	-	-	127,700	0.0%	
	Total Revenue	\$ -	\$ -	\$ 309,700	0.0%	
	Fiber Optics	-	-	182,000	0.0%	
	Electrical Conduit	-	-	127,700	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 309,700	0.0%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending September 30, 2018
25.2% of Year Elapsed

Fund	Description	September	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 281,166	\$ 255,000	110.3%	
	Sale of Inventory	7,008	56,525	173,100	32.7%	
	Total Revenue	\$ 7,008	\$ 337,691	\$ 428,100	78.9%	
	Inventory Purchases	19,458	37,586	150,000	25.1%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	228,100	0.0%	
	Total Expenditures	\$ 19,458	\$ 37,586	\$ 428,100	8.8%	
	EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE					
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 302,593	\$ 280,000	108.1%	
	Equipment Charge	34,864	125,059	687,621	18.2%	
	Miscellaneous Income	-	-	5,000	0.0%	Proceeds from sale of equipment.
	Interest	349	1,335	6,000	22.3%	
	Transfer from Golf Cap Proj Fund - Cart Loan	981	2,943	7,852	37.5%	
	Transfer from Samo Swim Fund - Loan	-	-	8,306	0.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	35,929	0.0%	
	Total Revenue	\$ 36,194	\$ 431,930	\$ 1,030,708	41.9%	
	Personnel Services	13,425	36,542	196,819	18.6%	
	Materials and Services	16,835	50,129	199,508	25.1%	
	Transfer-Interfund Loan Golf Capital Imp Fund	-	-	-	#DIV/0!	
	Capital Outlay	-	146,925	203,000	72.4%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	231,381	0.0%	
	Total Expenditures	\$ 30,260	\$ 233,596	\$ 1,030,708	22.7%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending September 30, 2018
 25.2% of Year Elapsed

Fund	Description	September	YTD	Budget	Percent of Budget	Narrative
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 73,942	\$ 74,000	99.9%	
	Interest	180	541	1,200	45.1%	
	Grants and Donations	-	-	10,735	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 180	\$ 94,483	\$ 105,935	89.2%	
	Materials and Services	-	-	1,000	0.0%	
	Fire & EMS PPE and Equipment	-	-	29,735	0.0%	
	Contingency	-	-	75,200	0.0%	
	Total	\$ -	\$ -	\$ 105,935	0.0%	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 4,892	\$ 5,250	93.2%	
	Equipment Lease Payments	10,726	16,236	40,411	40.18%	
	Interest	33	134	120	111.7%	
	Golf Cart Lease Payment	1,250	2,500	10,000	25.00%	
	Total Revenue	12,009	23,762	55,781	42.60%	
	Capital Outlay	-	-	12,000	0.00%	Gator
	Interfund Loan Payment Equip. Fund Loan	-	-	35,929	0.00%	
	Interfund Loan Payment Equip. Fund Cart Ln	982	2,944	7,852	37.49%	
	Total Expenditures	982	2,944	55,781	5.28%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending September 30, 2018
25.2% of Year Elapsed

Fund	Description	September	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 26,524	\$ 25,000	106.1%	
	Interest	36	125	300	41.7%	
	Improvement Dist Assessment	926	1,074	20,100	5.3%	
	Total Revenue	\$ 962	\$ 27,723	\$ 45,400	61.1%	
	Materials and Services	-	-	900	0.0%	
	Transfer to Silver's Fund	3,708	11,124	44,500	25.0%	
	Total Expenditures & Contingency	\$ 3,708	\$ 11,124	\$ 45,400	24.5%	
Wastewater Debt Service - Fund 136	Transfer from Reclaimed Water - Fund 132	\$ -	\$ -	\$ 450,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 450,000	0.0%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 3,032	\$ 3,030	100.1%	
	Interest	5	17	60	28.3%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,090	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	433,195	\$ 433,200	100.0%	
	Interest	826	2,488	9,950	25.0%	
	Golf Course Loan Payments	-	72,845	93,000	78.3%	
	Total Revenue	\$ 826	\$ 508,528	\$ 536,150	94.8%	
	Interest Transfer to GF	826	2,488	11,500	21.6%	
	Transfer to Golf Course Operations - Fund 132	-	72,845	73,000	99.8%	Interfund loan refinance.
	Unappropriated Ending Fund Balance	-	-	451,650	0.0%	
Total	\$ 826	\$ 75,333	\$ 536,150	14.1%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	524	1,577	7,000	22.5%	
	Total Revenue	\$ 524	\$ 275,638	\$ 281,061	98.1%	
	Interest Transfer to General Fund	524	1,577	7,000	22.5%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
	Total Expenditures & Contingency	\$ 524	\$ 1,577	\$ 281,061	0.6%	
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 707,108	\$ 703,000	100.6%	
	Interest	1,373	4,104	15,000	27.4%	
	Property Owner Contributions	-	-	-		
	Transfer from LID Fund for Loan Payment-Interest	271	840	2,722	30.9%	
	Transfer from LID Fund for Loan Payment	3,437	10,284	41,778	24.6%	
	Total Revenue	\$ 5,081	\$ 722,336	\$ 762,500	94.7%	
	Personnel Services	\$ 9	\$ 616	\$ 4,500	13.7%	
	Street Trees	-	-	23,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	735,000	0.0%	
	Total Expenditures & Contingency	\$ 9	\$ 616	\$ 762,500	0.1%	

**Ambulance Billings and Collections
2018-19**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2017-18 Total	2016-17 Total
Medicare/Welfare															
Billings	\$ 140,731	\$ 126,911	\$ 93,119										\$ 360,761	\$ 1,276,068	\$ 1,042,404
Payments	-	12,063	21,940										34,003	429,701	419,510
General Insurance/SAIF															
Billings	43,894	41,598	39,150										124,642	404,803	302,805
Payments	-	3,362	19,530										22,892	294,479	203,018
Fired Subscriptions															
Billings and Donations	5,795	6,793	6,821										19,409	92,074	85,944
Fire/Med Mgmt Fee*	(1,731)	(2,015)	(2,046)										(5,792)	(27,484)	(25,712)
Amount Due Baker City	4,064	4,778	4,775	-	-	-	-	-	-	-	-	-	13,617	64,590	60,232
Payments Received (Prior Month)*		4,064	4,778										8,842	64,590	55,845
New and Renewed Subscriptions	102	123	118												
Total Members	1,826	1,837	1,856											1,821	1,729
Total Billings	\$ 190,420	\$ 175,302	\$ 139,090	\$ -	504,812	\$ 1,772,945	\$ 1,431,153								
Total Payments	\$ -	\$ 19,489	\$ 46,248	\$ -	65,737	\$ 788,770	\$ 678,373								
Payments Received for June and Prior Services**	\$ 68,860	\$ 29,199													

Percent Collections to Billings

13% 44% 44%

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 Fired payment received in July is included in the 2017-18 ytd total.

**Based on the recommendation from the City's auditors ambulance receipts for services prior to June 30th received within two months of the fiscal year end will be included in revenue for the prior fiscal year.

***2016-17 has been adjusted for ambulance services received in July/August 2017 for June 30, 2017 and prior services (\$54,534) **but not** for July/August 2016 receipts for June 30, 2016 and prior services. If this adjustment was made total receipts for 2016-17 would be decreased.