

City of Baker City
 Financial Report for the General Fund
 Report for the Month Ending December 31, 2018
 50.4% of Year Elapsed

Fund/Department	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,177,736	\$ 941,012	125.2%	Preliminary BWC.
	Property Taxes	425,779	2,304,246	2,746,080	83.9%	
	Police Generated Revenue	-	13,556	36,750	36.9%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	72,602	322,231	701,100	46.0%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2018 revenue.
	Cemetery	16,331	58,758	92,100	63.8%	
	Interest	5,235	12,066	16,000	75.4%	LGIP interest rate is 2.75%.
	Generated Power Sales	1,721	23,379	50,000	46.8%	
	Franchise fees	108,394	259,299	666,500	38.9%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	17,736	119,954	222,175	54.0%	
	Airport Ground Leases and Gas Tax	1,049	15,500	38,200	40.6%	
	Cigarette/Liquor Taxes/State Sharing	54,185	100,142	271,500	36.9%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	-	16,662	65,168	25.6%	
	COPS Grant - SRO	-	4,166	4,166	100.0%	
	Admin Services Indirect Cost	22,240	173,903	380,000	45.8%	
	Other Revenue	20,604	78,959	81,175	97.3%	
	EMS Support	-	3,699	15,940		
	Economic Development Support	-	36,667	88,000	41.7%	
	SAFER Grant	-	29,204	125,840	23.2%	
	CLG Grant	-	-	12,000	0.0%	
	ODOT Police Grant	-	2,621	-		
Public Safety Fee	12,876	78,371	178,000	44.0%		
Total		\$ 758,752	\$ 4,831,119	\$ 6,731,706	71.8%	

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Fund/Department	Description	December	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 45,164	268,368	\$ 557,379	48.1%	
	Materials and Services	49,878	298,063	582,641	51.2%	
	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	\$ 95,042	\$ 662,431	\$ 1,352,520	49.0%	
Police	Personnel Services	\$ 130,211	\$ 842,876	\$ 1,982,834	42.5%	
	Materials and Services	12,249	87,729	210,046	41.8%	
	Police Car	-	1,000	35,000	2.9%	
	Subtotal	\$ 142,460	\$ 931,605	\$ 2,227,880	41.8%	
Fire	Personnel Services	\$ 150,820	\$ 844,415	\$ 1,775,078	47.6%	
	Materials and Services	19,954	112,596	181,408	62.1%	
	Subtotal	\$ 170,774	\$ 957,011	\$ 1,956,486	48.9%	
Cemetery	Personnel Services	\$ 1,147	\$ 8,765	\$ 23,153	37.9%	
	Materials and Services	10,057	61,218	144,606	42.3%	
	Subtotal	\$ 11,204	\$ 69,983	\$ 167,759	41.7%	
Parks	Personnel Services	\$ 936	\$ 6,579	\$ 20,837	31.6%	
	Materials and Services	6,591	38,688	95,652	40.4%	
	Park Improvements	-	-	-		
	Subtotal	\$ 7,527	\$ 45,267	\$ 116,489	38.9%	
Airport	Personnel Services	\$ 1,239	\$ 4,977	\$ 7,000	71.1%	
	Materials and Services	5,949	29,218	51,694	56.5%	
	Subtotal	\$ 7,188	\$ 34,195	\$ 58,694	58.3%	
Planning	Personnel Services	\$ -	\$ 179	\$ 1,500	11.9%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ -	\$ 179	\$ 61,500	0.3%	
Hydro Elect Plant	Personnel Services	\$ -	\$ -	\$ 1,500	0.0%	
	Materials and Services	5,802	8,338	8,272	100.8%	
	Subtotal	\$ 5,802	\$ 8,338	\$ 9,772	85.3%	

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 50.4% of Year Elapsed

Fund/Department	Description	December	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 5,952	39,612	\$ 73,212	54.1%	
	Materials and Services	-	580	1,500	38.7%	
	Subtotal	\$ 5,952	\$ 40,192	\$ 74,712	53.8%	
All Departments	Personnel Services	335,469	2,015,771	4,442,493	45.4%	
	Materials and Services	110,480	636,430	1,335,819	47.6%	
	Capital Outlay	-	1,000	51,500	1.9%	
	Transfers	-	96,000	96,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	705,894	0.0%	
Grand Total		\$ 445,949	\$ 2,749,201	\$ 6,731,706	40.8%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending December 31, 2018
50.4% of Year Elapsed

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 3,614,624	\$ 3,127,308	115.6%	Preliminary BWC.
	Water Sales	237,551	1,659,973	2,993,133	55.5%	
	Interest	8,721	44,831	30,000	149.4%	
	Other Revenue	1,496	42,721	41,500	102.9%	
Total		\$ 247,768	\$ 5,362,149	\$ 6,191,941	86.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 113,170	\$ 698,309	\$ 1,764,724	39.6%	
	Water Utility Construction	15,760	601,748	1,372,040	43.9%	Includes \$123,690 debt payment.
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	2,855,177	0.0%	
Total		\$ 128,930	\$ 1,300,057	\$ 6,191,941	21.0%	

REVENUE						
Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,284,934	\$ 1,103,067	116.5%	Preliminary BWC.
	Wastewater Service Charge	117,159	739,090	1,450,356	51.0%	
	Interest	3,373	18,200	25,000	72.8%	
	G Street LID Interest	-	519	900	57.7%	
	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.
Total		\$ 121,120	\$ 2,084,936	\$ 3,378,105	61.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 76,915	\$ 441,768	\$ 1,157,081	38.2%	
	Wastewater Construction	32,079	98,479	1,559,493	6.3%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	561,531	0.0%	
Total		\$ 108,994	\$ 540,247	\$ 3,378,105	16.0%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending December 31, 2018
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Fund	Description	December	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	\$ 57	\$ 1,825	\$ 5,000	36.5%	
	Materials & Services	758	8,132	18,000	45.2%	
	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		\$ 815	\$ 82,802	\$ 116,000	71.4%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 335,699	\$ 335,847	100.0%	Preliminary BWC
	City Permits	5,214	76,676	133,050	57.6%	
	County Permits	6,950	84,221	157,720	53.4%	
	Interest	974	5,270	6,000	87.8%	
	Other Revenue	3,255	21,540	28,862	74.6%	Includes the State surcharge pass through.
	Total		\$ 16,393	\$ 523,406	\$ 661,479	79.1%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 5,479	\$ 86,071	\$ 206,503	41.7%	
	Materials and Services	3,140	58,509	144,478	40.5%	
	Contingency	-	-	80,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	230,498	0.0%	
Total		\$ 8,619	\$ 144,580	\$ 661,479	21.9%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 694,568	\$ 700,000	99.2%	Preliminary BWC
Total		\$ -	\$ 694,568	\$ 700,000	99.2%	
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 December 31, 2018
50.4% of Year Elapsed

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,222,106	\$ 1,093,668	111.74%	Preliminary BWC.
	Property Taxes	99,691	533,658	612,069	87.19%	
	State Gas Tax	67,913	315,649	730,000	43.24%	
	Surface Trans Project	111,539	111,539	111,539	100.00%	
	Interest	3,445	14,289	15,000	95.26%	
	Other Revenue	2,004	22,558	13,891	162.39%	
	Transfer from Sidewalk Fund	-	-	-	-	
	Total Revenue	\$ 284,592	\$ 2,219,799	\$ 2,576,167	86.17%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 48,459	\$ 349,768	\$ 1,025,880	34.09%	
	Storm Water Maintenance	3,458	55,409	206,706	26.81%	
	Preventative Maintenance	6,958	223,094	489,039	45.62%	
	Street Lighting	8,506	48,185	101,809	47.33%	
	Snow and Ice Control	11,127	13,760	100,714	13.66%	
	Street Construction	8	53	6,506	0.81%	
	Contingency	-	-	150,000	-	
	Unappropriated Ending Fund Balance	-	-	495,513	0.00%	
Total Expenditures	\$ 78,516	\$ 690,269	\$ 2,576,167	26.79%		
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 13,606	\$ 12,500	108.85%	Preliminary BWC.
	Property Tax Revenue	14,236	76,206	91,059	83.69%	
	Miscellaneous Revenue	-	19	-	-	
	Interest	45	8	250	3.20%	
	Total Revenue	14,281	89,839	103,809	86.54%	
	Personnel Services	489	14,906	11,000	135.51%	
	Materials & Services	6,196	43,006	78,003	55.13%	
	Pool Tile	-	7,750	6,500	119.23%	
Transfer Interfund Loan Payment	-	8,306	8,306	100.00%		
Total Expenditures	6,685	73,968	103,809	71.25%		
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,365	\$ 2,500	174.60%	Preliminary BWC.
	Interest	10	54	55	98.18%	
	OTEC Tree Replacement	-	-	1,000	0.00%	
	Total Revenue	10	4,419	3,555	124.30%	
	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	182	1,047	1,000	104.70%	
	Total Revenue	182	89,765	69,000	130.09%	
	Sidewalk Grants	43	9,237	35,628	25.93%	
	Sidewalk Construction	-	-	15,000	0.00%	
	Contingency	-	-	18,372	0.00%	
Total Expenditures	43	9,237	69,000	13.39%		

City of Baker City
 Financial Report for the Special Revenue Grant Funds
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Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,217	\$ 8,950	103.0%	
	Interest	31	170	100		
	Transfer from General Fund	-	4,500	4,500		
	Total Revenue	\$ 31	\$ 13,887	\$ 13,550	102.5%	
	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	131,557	151,013	500,000	30.2%	
	Transfer from GF - FAA Grant Match	-	7,500	7,500	100.0%	
	Total Revenue	\$ 131,557	\$ 16,980	\$ 507,500	3.3%	
	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	\$ -	\$ 59,330	\$ 40,000	148.3%	
	Revenues	237	1,138	1,500	75.9%	This revenue is from the repayment of old HUD loans. Loans are repaid when properties transfer interests.
	Total Revenue	\$ 237	\$ 60,468	\$ 41,500	145.7%	
	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	10	54	45	120.0%	
	Expenditures	-	-	4,455	0.0%	
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	\$ -	\$ 477	\$ 1,000	47.7%	
	Personnel Services	-	477	1,000	47.7%	
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	33,439	40,784	10,000	407.8%	
	Total Revenue	\$ 33,439	\$ 75,786	\$ 44,000	172.2%	
	Personnel Services	697	4,163	8,500	49.0%	
	Materials and Services	5,257	7,706	15,000	51.4%	
	Contingency	-	-	20,500	0.0%	
	Total Expenditures	\$ 5,954	\$ 11,869	\$ 44,000	27.0%	
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	-	579	2,125	27.2%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 1,629	\$ 2,000	81.5%	
	Car Seat Sales/ODOT Grant	20	1,349	2,000	67.5%	
	Expenditures	-	764	4,000	19.1%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
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Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 892	\$ 890	100.2%	
	Donations/Candy Machine Sales	-	43	100	43.0%	
	Expenditures	-	44	990	4.4%	
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	-	979	1,000	97.9%	
	Materials & Services	-	298	1,000	29.8%	
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 Income	5,000	5,000	-		
	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	-	440	9,000		
Police Transient Fund - Dept 736	Donations	\$ -	\$ 500			
	Transient Relocation Expenditures	-	-	-		
Drug Incinerator - Dept 737	Fundraising/Donations	\$ -	\$ 3,132			
	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 December 31, 2018
50.4% of Year Elapsed

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 281,166	\$ 255,000	110.3%	
	Sale of Inventory	6,106	86,346	173,100	49.9%	
	Total Revenue	\$ 6,106	\$ 367,512	\$ 428,100	85.8%	
	Inventory Purchases	13,772	68,560	150,000	45.7%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	228,100	0.0%	
	Total Expenditures	\$ 13,772	\$ 68,560	\$ 428,100	16.0%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 311,843	\$ 280,000	111.4%	
	Equipment Charge	35,332	235,486	687,621	34.2%	
	Miscellaneous Income	121	172	5,000	3.4%	Proceeds from sale of equipment.
	Interest	444	2,649	6,000	44.2%	
	Transfer from Golf Cap Proj Fund - Cart Loan	-	3,924	7,852	50.0%	
	Transfer from Samo Swim Fund - Loan	-	8,306	8,306	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	35,929	0.0%	
	Total Revenue	\$ 35,897	\$ 562,380	\$ 1,030,708	54.6%	
	Personnel Services	20,922	86,728	196,819	44.1%	
	Materials and Services	16,528	94,278	199,508	47.3%	
	Transfer-Interfund Loan Golf Capital Imp Fund	-	-	-		
	Capital Outlay	26,761	181,114	203,000	89.2%	Excavator \$146,925 and Jetter Pump \$7,428; Meter Reader Pickup \$26,761
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	231,381	0.0%	
	Total Expenditures	\$ 64,211	\$ 362,120	\$ 1,030,708	35.1%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending December 31, 2018
50.4% of Year Elapsed

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 73,942	\$ 74,000	99.9%	
	Interest	165	1,070	1,200	89.2%	
	Grants and Donations	13,750	14,750	10,735	137.4%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 13,915	\$ 109,762	\$ 105,935	103.6%	
	Materials and Services	-	-	1,000	0.0%	
	Fire & EMS PPE and Equipment	1,367	31,281	29,735	105.2%	
	Contingency	-	-	75,200	0.0%	
	Total	\$ 1,367	\$ 31,281	\$ 105,935	29.5%	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 4,892	\$ 5,250	93.2%	
	Equipment Lease Payments	-	16,236	40,411	40.18%	
	Interest	45	266	120	221.7%	
	Golf Cart Lease Payment	-	2,500	10,000	25.00%	
	Total Revenue	45	23,894	55,781	42.84%	
	Capital Outlay	-	-	12,000	0.00%	Gator
	Interfund Loan Payment Equip. Fund Loan	-	-	35,929	0.00%	
	Interfund Loan Payment Equip. Fund Cart Ln	-	3,926	7,852	50.00%	
	Total Expenditures	-	3,926	55,781	7.04%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending December 31, 2018
50.4% of Year Elapsed

Fund	Description	December	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 26,524	\$ 25,000	106.1%	
	Interest	2,435	2,967	300	989.0%	
	Improvement Dist Assessment	5,898	10,441	20,100	51.9%	
	Total Revenue	\$ 8,333	\$ 39,932	\$ 45,400	88.0%	
	Materials and Services	-	39	900	4.3%	
	Transfer to Silver's Fund	3,708	22,249	44,500	50.0%	
	Total Expenditures & Contingency	\$ 3,708	\$ 22,288	\$ 45,400	49.1%	
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	7	37	60	61.7%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,090	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ 433,195	\$ 433,200	100.0%	
	Interest	981	5,343	9,950	53.7%	
	Golf Course Loan Payments	-	72,845	93,000	78.3%	
	Total Revenue	\$ 981	\$ 511,383	\$ 536,150	95.4%	
	Interest Transfer to GF	981	5,343	11,500	46.5%	
	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	\$ 981	\$ 78,188	\$ 536,150	14.6%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	622	3,388	7,000	48.4%	
	Total Revenue	\$ 622	\$ 277,449	\$ 281,061	98.7%	
	Interest Transfer to General Fund	622	3,388	7,000	48.4%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 622	\$ 3,388	\$ 281,061	1.2%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 707,108	\$ 703,000	100.6%	
	Interest	1,665	8,915	15,000	59.4%	
	Property Owner Contributions	-	-	-		
	Transfer from LID Fund for Loan Payment-Interest	262	1,659	2,722	60.9%	
	Transfer from LID Fund for Loan Payment	3,446	20,589	41,778	49.3%	
	Total Revenue	\$ 5,373	\$ 738,271	\$ 762,500	96.8%	
	Personnel Services	\$ -	\$ 616	\$ 4,500	13.7%	
	Street Trees	-	-	23,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	735,000	0.0%	
Total Expenditures & Contingency	\$ -	\$ 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	\$ 119,618	\$ 134,766	\$ 165,194							\$ 780,339	\$ 1,276,068	\$ 1,042,404
Payments	-	12,063	21,940	42,181	62,866	49,828							188,878	429,701	419,510
General Insurance/SAIF															
Billings	43,894	41,598	39,150	64,649	23,459	46,753							259,503	404,803	302,805
Payments	-	3,362	19,530	33,308	35,837	18,597							110,634	294,479	203,018
Firemed Subscriptions															
Billings and Donations	5,795	6,793	6,821	7,034	5,967	8,223							40,633	92,074	85,944
Fire/Med Mgmt Fee*	(1,731)	(2,015)	(2,046)	(2,109)	(1,790)	(2,464)							(12,155)	(27,484)	(25,712)
Amount Due Baker City	4,064	4,778	4,775	4,925	4,177	5,759	-	-	-	-	-	-	28,478	64,590	60,232
Payments Received (Prior Month)*		4,064	4,778	4,775	4,925	4,177							22,719	64,590	55,845
New and Renewed Subscriptions	102	123	118	124	105	147									
Total Members	1,826	1,837	1,856	1,850	1,868	1,862								1,821	1,729
Total Billings	\$ 190,420	\$ 175,302	\$ 139,090	\$ 191,301	\$ 164,192	\$ 220,170	\$ -	\$ 1,080,475	\$ 1,772,945	\$ 1,431,153					
Total Payments	\$ -	\$ 19,489	\$ 46,248	\$ 80,264	\$ 103,628	\$ 72,602	\$ -	\$ 322,231	\$ 788,770	\$ 678,373					
Payments Received for June and Prior Services**	\$ 68,860	\$ 29,199													

Percent Collections to Billings

Percent Collections to Billings with July and August payments for June and prior services.

30% **44%** **44%**
39%

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 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.