

City of Baker City
Financial Report for the General Fund
Report for the Month Ending January 31, 2019
58.9% of Year Elapsed

| Fund/Department | Description | January | YTD | Budget | Percent of Budget | Narrative |
|---------------------|---------------------------------------|-------------------|---------------------|---------------------|-------------------|--|
| REVENUE | | | | | | |
| General Fund | Beginning Working Capital | \$ - | \$ 1,177,736 | \$ 941,012 | 125.2% | |
| | Property Taxes | 25,059 | 2,329,305 | 2,746,080 | 84.8% | |
| | Police Generated Revenue | 4,425 | 17,981 | 36,750 | 48.9% | This is vehicle impound fees, court fines, and parking violations. |
| | Ambulance | 57,321 | 379,552 | 701,100 | 54.1% | See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2018 revenue. |
| | Cemetery | 14,493 | 73,251 | 92,100 | 79.5% | |
| | Interest | 5,142 | 17,208 | 16,000 | 107.6% | LGIP interest rate is 2.75%. |
| | Generated Power Sales | 2,070 | 25,449 | 50,000 | 50.9% | |
| | Franchise fees | 31,479 | 290,778 | 666,500 | 43.6% | Franchises are received monthly or quarterly. |
| | Water/Wastewater "Franchise" Fee | 17,744 | 137,698 | 222,175 | 62.0% | |
| | Airport Ground Leases and Gas Tax | 4,506 | 20,006 | 38,200 | 52.4% | |
| | Cigarette/Liquor Taxes/State Sharing | 944 | 101,086 | 271,500 | 37.2% | 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 | 25,249 | 199,236 | 380,000 | 52.4% | |
| | Other Revenue | 3,764 | 82,723 | 81,175 | 101.9% | |
| | 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 | 2,600 | 100.8% | This line item was increased \$2,600 by Resolution 3828. |
| | Public Safety Fee | 14,185 | 92,556 | 178,000 | 52.0% | |
| Total | | \$ 206,381 | \$ 5,037,584 | \$ 6,734,306 | 74.8% | |

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| Fund/Department | Description | January | YTD | Budget | Percent of Budget | Narrative |
|---|---|-------------------|---------------------|---------------------|-------------------|--|
| EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE | | | | | | |
| Administration | Personnel Services | \$ 48,187 | 316,555 | \$ 551,779 | 57.4% | This line item was decreased \$5,600 by Resolution 3828. |
| | Materials and Services | 53,956 | 350,945 | 582,641 | 60.2% | |
| | Capital Outlay | - | - | 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 | \$ 102,143 | \$ 763,500 | \$ 1,346,920 | 56.7% | |
| Police | Personnel Services | \$ 157,867 | \$ 1,000,743 | \$ 1,982,834 | 50.5% | This line item was increased \$2,600 by Resolution 3828. |
| | Materials and Services | 15,499 | 103,228 | 212,646 | 48.5% | |
| | Police Car | - | 1,000 | 35,000 | 2.9% | |
| | Subtotal | \$ 173,366 | \$ 1,104,971 | \$ 2,230,480 | 49.5% | |
| Fire | Personnel Services | \$ 158,993 | \$ 1,003,408 | \$ 1,775,078 | 56.5% | |
| | Materials and Services | 20,115 | 132,711 | 181,408 | 73.2% | |
| | Subtotal | \$ 179,108 | \$ 1,136,119 | \$ 1,956,486 | 58.1% | |
| Cemetery | Personnel Services | \$ 1,156 | \$ 9,921 | \$ 23,153 | 42.8% | |
| | Materials and Services | 8,924 | 70,142 | 144,606 | 48.5% | |
| | Subtotal | \$ 10,080 | \$ 80,063 | \$ 167,759 | 47.7% | |
| Parks | Personnel Services | \$ 915 | \$ 7,494 | \$ 20,837 | 36.0% | |
| | Materials and Services | 5,963 | 44,651 | 95,652 | 46.7% | |
| | Park Improvements | - | - | - | | |
| | Subtotal | \$ 6,878 | \$ 52,145 | \$ 116,489 | 44.8% | |
| Airport | Personnel Services | \$ 63 | \$ 5,040 | \$ 7,000 | 72.0% | |
| | Materials and Services | 4,322 | 33,540 | 51,694 | 64.9% | |
| | Subtotal | \$ 4,385 | \$ 38,580 | \$ 58,694 | 65.7% | |
| Planning | Personnel Services | \$ - | \$ 179 | \$ 1,500 | 11.9% | The City contracts planning services from Baker County. |
| | Materials and Services | - | - | 60,000 | 0.0% | |
| | Subtotal | \$ - | \$ 179 | \$ 61,500 | 0.3% | |
| Hydro Elect Plant | Personnel Services | \$ 142 | \$ 142 | \$ 1,500 | 9.5% | This line item was increased \$5,600 by Resolution 3828. |
| | Materials and Services | 3 | 8,341 | 13,872 | 60.1% | |
| | Subtotal | \$ 145 | \$ 8,483 | \$ 15,372 | 55.2% | |

City of Baker City
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 58.9% of Year Elapsed

| Fund/Department | Description | January | YTD | Budget | Percent of Budget | Narrative |
|---|---|-------------------|---------------------|---------------------|----------------------|-----------|
| EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE | | | | | | |
| Community Development | Personnel Services | \$ 6,138 | 45,750 | \$ 73,212 | 62.5% | |
| | Materials and Services | - | 580 | 1,500 | 38.7% | |
| | Subtotal | \$ 6,138 | \$ 46,330 | \$ 74,712 | 62.0% | |
| All Departments | Personnel Services | 373,461 | 2,389,232 | 4,436,893 | 53.8% | |
| | Materials and Services | 108,782 | 744,138 | 1,344,019 | 55.4% | |
| | 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 | | \$ 482,243 | \$ 3,230,370 | \$ 6,734,306 | 48.0% | |

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending January 31, 2019
58.9% of Year Elapsed

| Fund | Description | January | YTD | Budget | Percent of Budget | Narrative |
|---|------------------------------------|-------------------|---------------------|---------------------|-------------------|----------------------------------|
| Water Fund - 104 | Beginning Working Capital | \$ - | \$ 3,614,624 | \$ 3,127,308 | 115.6% | |
| | Water Sales | 225,924 | 1,885,897 | 2,993,133 | 63.0% | |
| | Interest | 9,696 | 54,527 | 30,000 | 181.8% | |
| | Other Revenue | 8,575 | 51,296 | 41,500 | 123.6% | |
| Total | | \$ 244,195 | \$ 5,606,344 | \$ 6,191,941 | 90.5% | |
| EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE | | | | | | |
| Water Fund - 104 | Water Utility Maintenance | \$ 142,721 | \$ 841,030 | \$ 1,764,724 | 47.7% | |
| | Water Utility Construction | 21,416 | 623,164 | 1,372,040 | 45.4% | Includes \$123,690 debt payment. |
| | Contingency | - | - | 200,000 | 0.0% | |
| | Unappropriated Ending Fund Balance | - | - | 2,855,177 | 0.0% | |
| Total | | \$ 164,137 | \$ 1,464,194 | \$ 6,191,941 | 23.6% | |

| REVENUE | | | | | | |
|---|------------------------------------|-------------------|---------------------|---------------------|-------------------|--|
| Fund | Description | January | YTD | Budget | Percent of Budget | Narrative |
| Wastewater Fund - 105 | Beginning Working Capital | \$ - | \$ 1,284,934 | \$ 1,103,067 | 116.5% | |
| | Wastewater Service Charge | 128,954 | 868,044 | 1,450,356 | 59.9% | |
| | Interest | 3,693 | 21,893 | 25,000 | 87.6% | |
| | 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. |
| | Other Revenue | 9,110 | 51,303 | 48,782 | 105.2% | |
| Total | | \$ 141,757 | \$ 2,226,693 | \$ 3,378,105 | 65.9% | |
| EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE | | | | | | |
| Wastewater Fund - 105 | Wastewater Maintenance Department | \$ 84,728 | \$ 526,496 | \$ 1,157,081 | 45.5% | |
| | Wastewater Construction | 24,563 | 124,200 | 1,559,493 | 8.0% | |
| | Contingency | - | - | 100,000 | 0.0% | |
| | Unappropriated Ending Fund Balance | - | - | 561,531 | 0.0% | |
| Total | | \$ 109,291 | \$ 650,696 | \$ 3,378,105 | 19.3% | |

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending January 31, 2019
58.9% of Year Elapsed

| Fund | Description | January | YTD | Budget | Percent of Budget | Narrative |
|---|------------------------------------|-----------------|-------------------|-------------------|-------------------|---------------------------|
| REVENUE | | | | | | |
| Golf Course Fund - 123 | Beginning Working Capital | \$ - | \$ 20,599 | \$ 13,000 | 158.5% | |
| | 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 | \$ 42 | \$ 1,867 | \$ 5,000 | 37.3% | |
| | Materials & Services | 1,327 | 9,459 | 18,000 | 52.6% | |
| | 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 | | \$ 1,369 | \$ 84,171 | \$ 116,000 | 72.6% | |

| | | | | | | |
|---|------------------------------------|------------------|-------------------|-------------------|--------------|--|
| REVENUE | | | | | | |
| Building Inspections Fund - 127 | Beginning Working Capital | \$ - | \$ 335,699 | \$ 335,847 | 100.0% | |
| | City Permits | 10,698 | 87,374 | 133,050 | 65.7% | |
| | County Permits | 8,003 | 92,224 | 157,720 | 58.5% | |
| | Interest | 1,031 | 6,301 | 6,000 | 105.0% | |
| | Other Revenue | 2,750 | 24,290 | 28,862 | 84.2% | Includes the State surcharge pass through. |
| Total | | \$ 22,482 | \$ 545,888 | \$ 661,479 | 82.5% | |
| EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE | | | | | | |
| Building Inspections Fund - 127 | Personnel Services | \$ 13,384 | \$ 99,455 | \$ 206,503 | 48.2% | |
| | Materials and Services | 8,385 | 66,894 | 144,478 | 46.3% | |
| | Contingency | - | - | 80,000 | 0.0% | |
| | Unappropriated Ending Fund Balance | - | - | 230,498 | 0.0% | |
| Total | | \$ 21,769 | \$ 166,349 | \$ 661,479 | 25.1% | |

| | | | | | | |
|---|--|-------------|-------------------|-------------------|--------------|--|
| REVENUE | | | | | | |
| Reclaimed Water Use Fund - Fund 132 | Beginning Working Capital | \$ - | \$ 694,568 | \$ 700,000 | 99.2% | |
| 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 January 31, 2019
58.9% of Year Elapsed

| Fund | Description | January | YTD | Budget | Percent of Budget | Narrative |
|----------------------------------|-----------------------------|------------------|---------------------|---------------------|-------------------|-----------|
| REVENUE | | | | | | |
| State Tax Street Fund - Fund 102 | Beginning Working Capital | \$ - | \$ 1,222,106 | \$ 1,093,668 | 111.74% | |
| | Property Taxes | 5,867 | 539,525 | 612,069 | 88.15% | |
| | State Gas Tax | 64,048 | 379,697 | 730,000 | 52.01% | |
| | Surface Trans Project | - | 111,539 | 111,539 | 100.00% | |
| | Interest | 3,816 | 18,105 | 15,000 | 120.70% | |
| | Other Revenue | 265 | 22,823 | 13,891 | 164.30% | |
| | Transfer from Sidewalk Fund | - | - | - | | |
| | Total Revenue | \$ 73,996 | \$ 2,293,795 | \$ 2,576,167 | 89.04% | |

EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE

| | | | | | | |
|----------------------------------|------------------------------------|------------------|-------------------|---------------------|---------------|--|
| State Tax Street Fund - Fund 102 | Streets Maintenance | \$ 46,296 | \$ 396,064 | \$ 1,025,880 | 38.61% | |
| | Storm Water Maintenance | 910 | 56,319 | 206,706 | 27.25% | |
| | Preventative Maintenance | 9,143 | 232,237 | 489,039 | 47.49% | |
| | Street Lighting | 9,697 | 57,882 | 101,809 | 56.85% | |
| | Snow and Ice Control | 5,339 | 19,099 | 100,714 | 18.96% | |
| | Street Construction | 18 | 71 | 6,506 | 1.09% | |
| | Contingency | - | - | 150,000 | | |
| | Unappropriated Ending Fund Balance | - | - | 495,513 | 0.00% | |
| | Total Expenditures | \$ 71,403 | \$ 761,672 | \$ 2,576,167 | 29.57% | |

REVENUE, EXPENDITURES & CONTINGENCY

| | | | | | | |
|-----------------------------|---------------------------------|--------------|---------------|----------------|---------------|--|
| Samo Swim Center - Fund 115 | Beginning Working Capital | \$ - | \$ 13,606 | \$ 12,500 | 108.85% | |
| | Property Tax Revenue | 838 | 77,044 | 91,059 | 84.61% | |
| | Miscellaneous Revenue | - | 19 | - | | |
| | Interest | 40 | 48 | 250 | 19.20% | |
| | Total Revenue | 878 | 90,717 | 103,809 | 87.39% | |
| | Personnel Services | 648 | 15,554 | 11,000 | 141.40% | |
| | Materials & Services | 6,833 | 49,839 | 78,003 | 63.89% | |
| | Pool Tile | - | 7,750 | 6,500 | 119.23% | |
| | Transfer Interfund Loan Payment | - | 8,306 | 8,306 | 100.00% | |
| | Total Expenditures | 7,481 | 81,449 | 103,809 | 78.46% | |

REVENUE AND EXPENDITURES

| | | | | | | |
|---------------------------|---------------------------|-----------|--------------|--------------|----------------|--|
| Tree City Fund - Fund 129 | Beginning Working Capital | \$ - | \$ 4,365 | \$ 2,500 | 174.60% | |
| | Interest | 11 | 65 | 55 | 118.18% | |
| | OTEC Tree Replacement | - | - | 1,000 | 0.00% | |
| | Total Revenue | 11 | 4,430 | 3,555 | 124.61% | |
| | 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 | \$ - | \$ 88,719 | \$ 68,000 | 130.47% | |
| | Interest | 198 | 1,245 | 1,000 | 124.50% | |
| | Total Revenue | 198 | 89,964 | 69,000 | 130.38% | |
| | Sidewalk Grants | 100 | 9,337 | 35,628 | 26.21% | |
| | Sidewalk Construction | - | - | 15,000 | 0.00% | |
| | Contingency | - | - | 18,372 | 0.00% | |
| Total Expenditures | 100 | 9,337 | 69,000 | 13.53% | | |

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending January 31, 2019
58.9% of Year Elapsed

| Department | Description | January | YTD | Budget | Percent of Budget | Narrative |
|--|--------------------------------------|------------------|------------------|-------------------|-------------------|---|
| Playground & Park Improvement - Department 134 | Beginning Working Capital | \$ - | \$ 9,217 | \$ 8,950 | 103.0% | |
| | Interest | 34 | 204 | 100 | 204.0% | |
| | Transfer from General Fund | - | 4,500 | 4,500 | 100.0% | |
| | Total Revenue | \$ 34 | \$ 13,921 | \$ 13,550 | 102.7% | |
| | 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 | - | 151,013 | 500,000 | 30.2% | |
| | Transfer from GF - FAA Grant Match | - | 7,500 | 7,500 | 100.0% | |
| | Total Revenue | \$ - | \$ 16,980 | \$ 507,500 | 3.3% | |
| | Materials & Services | 24,289 | 24,289 | 500,000 | 4.9% | |
| | Contingency | - | - | 7,500 | 0.0% | |
| | Total Expenditures | \$ 24,289 | \$ 24,289 | \$ 507,500 | 4.8% | |
| Comm Dev Projects - Department 166 | Beginning Working Capital | \$ - | \$ 59,330 | \$ 40,000 | 148.3% | |
| | Revenues | 274 | 1,412 | 1,500 | 94.1% | This revenue is from the repayment of old HUD loans. Loans are repaid when properties transfer interests. |
| | Total Revenue | \$ 274 | \$ 60,742 | \$ 41,500 | 146.4% | |
| | 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 | 64 | 45 | 142.2% | |
| | 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 | 5 | 40,789 | 10,000 | 407.9% | |
| | Total Revenue | \$ 5 | \$ 75,791 | \$ 44,000 | 172.3% | |
| | Personnel Services | 902 | 5,065 | 8,500 | 59.6% | |
| | Materials and Services | 1,080 | 8,786 | 15,000 | 58.6% | |
| | Contingency | - | - | 20,500 | 0.0% | |
| | Total Expenditures | \$ 1,982 | \$ 13,851 | \$ 44,000 | 31.5% | |
| ODOT Grants - Department 713 | Beginning Working Capital | \$ - | \$ 10 | \$ - | | |
| | Revenue | - | - | - | | |
| | Expenditures | - | - | - | | |
| 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 | 55 | 1,404 | 2,000 | 70.2% | |
| | Expenditures | - | 764 | 4,000 | 19.1% | |

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending January 31, 2019
58.9% of Year Elapsed

| Department | Description | January | 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 | \$ 409 | \$ 930 | \$ 521 | | |
| | Materials and Services | 444 | 444 | 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 | - | | |
| | 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 January 31, 2019
58.9% of Year Elapsed

| Fund | Description | January | 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 | 10,940 | 97,280 | 173,100 | 56.2% | |
| | Total Revenue | \$ 10,940 | \$ 378,446 | \$ 428,100 | 88.4% | |
| | Inventory Purchases | 6,528 | 75,088 | 150,000 | 50.1% | |
| | Contingency | - | - | 50,000 | 0.0% | |
| | Unappropriated Ending Fund | - | - | 228,100 | 0.0% | |
| | Total Expenditures | \$ 6,528 | \$ 75,088 | \$ 428,100 | 17.5% | |
| EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE | | | | | | |
| Equip and Vehicle Operations - Fund 108 | Beginning Working Capital | \$ - | \$ 311,843 | \$ 280,000 | 111.4% | |
| | Equipment Charge | 35,855 | 271,341 | 687,621 | 39.5% | |
| | Miscellaneous Income | - | 172 | 5,000 | 3.4% | Proceeds from sale of equipment. |
| | Interest | 471 | 3,120 | 6,000 | 52.0% | |
| | 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 | \$ 36,326 | \$ 598,706 | \$ 1,030,708 | 58.1% | |
| | Personnel Services | 21,248 | 107,976 | 196,819 | 54.9% | |
| | Materials and Services | 10,151 | 104,429 | 199,508 | 52.3% | |
| | Transfer-Interfund Loan Golf Capital Imp Fund | - | - | - | | |
| | Capital Outlay | 5,612 | 186,726 | 203,000 | 92.0% | Excavator \$146,925 and Jetter Pump \$12,987; Meter Reader Pickup \$26,814 |
| | Contingency | - | - | 200,000 | 0.0% | |
| | Unappropriated Ending Fund | - | - | 231,381 | 0.0% | |
| Total Expenditures | \$ 37,011 | \$ 399,131 | \$ 1,030,708 | 38.7% | | |

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending January 31, 2019
 58.9% of Year Elapsed

| Fund | Description | January | 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 | 193 | 1,263 | 1,200 | 105.3% | |
| | Grants and Donations | - | 14,750 | 25,485 | 57.9% | This line item was increased \$14,750 by Resolution 3828. |
| | Transfer from General Fund | - | 20,000 | 20,000 | 100.0% | |
| | Total | \$ 193 | \$ 109,955 | \$ 120,685 | 91.1% | |
| | Materials and Services | 930 | 930 | 2,000 | 46.5% | This line item was increased \$1,000 by Resolution 3828. |
| | Fire & EMS PPE and Equipment | - | 31,281 | 57,235 | 54.7% | This line item was increased \$27,500 by Resolution 3828. |
| | Contingency | - | - | 61,450 | 0.0% | This line item was decreased \$13,750 by Resolution 3828. |
| | Total | \$ 930 | \$ 32,211 | \$ 120,685 | 26.7% | |
| 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 | 49 | 315 | 120 | 262.5% | |
| | Golf Cart Lease Payment | - | 2,500 | 10,000 | 25.00% | |
| | Total Revenue | 49 | 23,943 | 55,781 | 42.92% | |
| | 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 January 31, 2019
58.9% of Year Elapsed

| Fund | Description | January | YTD | Budget | Percent of Budget | Narrative |
|---|--|------------------|-------------------|-------------------|-------------------|--|
| Debt Service Fund | | | | | | |
| LID Repayment - Fund 110 | Beginning Working Capital | \$ - | \$ 26,524 | \$ 25,000 | 106.1% | |
| | Interest | 198 | 3,165 | 300 | 1055.0% | |
| | Improvement Dist Assessment | 347 | 10,788 | 20,100 | 53.7% | |
| | Total Revenue | \$ 545 | \$ 40,477 | \$ 45,400 | 89.2% | |
| | Materials and Services | 37 | 76 | 900 | 8.4% | |
| | Transfer to Silver's Fund | 3,708 | 25,957 | 44,500 | 58.3% | |
| | Total Expenditures & Contingency | \$ 3,745 | \$ 26,033 | \$ 45,400 | 57.3% | |
| 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 | 8 | 45 | 60 | 75.0% | |
| | Unappropriated Ending Fund Balance | \$ - | \$ - | \$ 3,090 | 0.0% | |
| Mt. Hope Trust - Fund 114 | Beginning Working Capital | \$ - | 433,195 | \$ 433,200 | 100.0% | |
| | Interest | 1,063 | 6,406 | 9,950 | 64.4% | |
| | Golf Course Loan Payments | - | 72,845 | 93,000 | 78.3% | |
| | Total Revenue | \$ 1,063 | \$ 512,446 | \$ 536,150 | 95.6% | |
| | Interest Transfer to GF | 1,063 | 6,406 | 11,500 | 55.7% | |
| | 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 | \$ 1,063 | \$ 79,251 | \$ 536,150 | 14.8% | | |
| John Schmitz Trust - Fund 116 | Beginning Working Capital | \$ - | \$ 274,061 | \$ 274,061 | 100.0% | |
| | Interest | 674 | 4,062 | 7,000 | 58.0% | |
| | Total Revenue | \$ 674 | \$ 278,123 | \$ 281,061 | 99.0% | |
| | Interest Transfer to General Fund | 674 | 4,062 | 7,000 | 58.0% | |
| | Unappropriated Ending Fund Balance | - | - | 274,061 | 0.0% | |
| | Total Expenditures & Contingency | \$ 674 | \$ 4,062 | \$ 281,061 | 1.4% | |
| Silvers Street Tree Trust - Fund 131 | Beginning Working Capital | \$ - | \$ 707,108 | \$ 703,000 | 100.6% | |
| | Interest | 1,818 | 10,733 | 15,000 | 71.6% | |
| | Property Owner Contributions | - | - | - | | |
| | Transfer from LID Fund for Loan Payment-Interest | 252 | 1,911 | 2,722 | 70.2% | |
| | Transfer from LID Fund for Loan Payment | 3,457 | 24,046 | 41,778 | 57.6% | |
| | Total Revenue | \$ 5,527 | \$ 743,798 | \$ 762,500 | 97.5% | |
| | 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 | \$ 176,560 | | | | | | \$ 956,899 | \$ 1,276,068 | \$ 1,042,404 |
| Payments | - | 12,063 | 21,940 | 42,181 | 62,866 | 49,828 | 29,835 | | | | | | 218,713 | 429,701 | 419,510 |
| General Insurance/SAIF | | | | | | | | | | | | | | | |
| Billings | 43,894 | 41,598 | 39,150 | 64,649 | 23,459 | 46,753 | 60,231 | | | | | | 319,734 | 404,803 | 302,805 |
| Payments | - | 3,362 | 19,530 | 33,308 | 35,837 | 18,597 | 21,727 | | | | | | 132,361 | 294,479 | 203,018 |
| Firemed Subscriptions | | | | | | | | | | | | | | | |
| Billings and Donations | 5,795 | 6,793 | 6,821 | 7,034 | 5,967 | 8,223 | 11,438 | | | | | | 52,071 | 92,074 | 85,944 |
| Fire/Med Mgmt Fee* | (1,731) | (2,015) | (2,046) | (2,109) | (1,790) | (2,464) | (3,428) | | | | | | (15,583) | (27,484) | (25,712) |
| Amount Due Baker City | 4,064 | 4,778 | 4,775 | 4,925 | 4,177 | 5,759 | 8,010 | - | - | - | - | - | 36,488 | 64,590 | 60,232 |
| Payments Received (Prior Month)* | | 4,064 | 4,778 | 4,775 | 4,925 | 4,177 | 5,759 | | | | | | 28,478 | 64,590 | 55,845 |
| New and Renewed Subscriptions | 102 | 123 | 118 | 124 | 105 | 147 | 202 | | | | | | | | |
| Total Members | 1,826 | 1,837 | 1,856 | 1,850 | 1,868 | 1,862 | 1,878 | | | | | | | 1,821 | 1,729 |
| Total Billings | \$ 190,420 | \$ 175,302 | \$ 139,090 | \$ 191,301 | \$ 164,192 | \$ 220,170 | \$ 248,229 | \$ - | \$ 1,328,704 | \$ 1,772,945 | \$ 1,431,153 |
| Total Payments | \$ - | \$ 19,489 | \$ 46,248 | \$ 80,264 | \$ 103,628 | \$ 72,602 | \$ 57,321 | \$ - | \$ 379,552 | \$ 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.

29% **44%** **44%**
36%

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.