

City of Baker City
Financial Report for the General Fund
Report for the Month Ending February 28, 2019
66.6% of Year Elapsed

Fund/Department	Description	February	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,177,736	\$ 941,012	125.2%	
	Property Taxes	22,497	2,351,802	2,746,080	85.6%	
	Police Generated Revenue	3,866	21,847	36,750	59.4%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	75,574	455,126	701,100	64.9%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2018 revenue.
	Cemetery	2,989	76,240	92,100	82.8%	
	Interest	4,161	21,369	16,000	133.6%	LGIP interest rate is 2.75%.
	Generated Power Sales	2,051	27,500	50,000	55.0%	
	Franchise fees	42,615	333,393	666,500	50.0%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	16,076	153,774	222,175	69.2%	
	Airport Ground Leases and Gas Tax	2,311	22,317	38,200	58.4%	
	Cigarette/Liquor Taxes/State Sharing	20,882	121,968	271,500	44.9%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	17,587	34,249	65,168	52.6%	
	COPS Grant - SRO	-	4,166	4,166	100.0%	
	Admin Services Indirect Cost	25,195	224,431	380,000	59.1%	
	Other Revenue	3,934	86,657	81,175	106.8%	
	EMS Support	3,699	7,398	15,940		
	Economic Development Support	14,667	51,334	88,000	58.3%	
	SAFER Grant	30,993	60,197	125,840	47.8%	
	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	13,749	106,305	178,000	59.7%	
Total		\$ 302,846	\$ 5,340,430	\$ 6,734,306	79.3%	

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Fund/Department	Description	February	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 43,321	359,876	\$ 551,779	65.2%	This line item was decreased \$5,600 by Resolution 3828.
	Materials and Services	44,281	395,226	582,641	67.8%	
	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	\$ 87,602	\$ 851,102	\$ 1,346,920	63.2%	
Police	Personnel Services	\$ 144,025	\$ 1,144,805	\$ 1,982,834	57.7%	This line item was increased \$2,600 by Resolution 3828.
	Materials and Services	13,386	116,614	212,646	54.8%	
	Police Car	-	1,000	35,000	2.9%	
	Subtotal	\$ 157,411	\$ 1,262,419	\$ 2,230,480	56.6%	
Fire	Personnel Services	\$ 146,616	\$ 1,150,024	\$ 1,775,078	64.8%	
	Materials and Services	15,558	148,269	181,408	81.7%	
	Subtotal	\$ 162,174	\$ 1,298,293	\$ 1,956,486	66.4%	
Cemetery	Personnel Services	\$ 1,077	\$ 10,998	\$ 23,153	47.5%	
	Materials and Services	8,522	78,664	144,606	54.4%	
	Subtotal	\$ 9,599	\$ 89,662	\$ 167,759	53.4%	
Parks	Personnel Services	\$ 860	\$ 8,354	\$ 20,837	40.1%	
	Materials and Services	5,920	50,571	95,652	52.9%	
	Park Improvements	-	-	-	-	
	Subtotal	\$ 6,780	\$ 58,925	\$ 116,489	50.6%	
Airport	Personnel Services	\$ 693	\$ 5,733	\$ 7,000	81.9%	
	Materials and Services	2,583	36,123	51,694	69.9%	
	Subtotal	\$ 3,276	\$ 41,856	\$ 58,694	71.3%	
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	\$ 1,500	9.5%	This line item was increased \$5,600 by Resolution 3828.
	Materials and Services	281	8,622	13,872	62.2%	
	Subtotal	\$ 281	\$ 8,764	\$ 15,372	57.0%	

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Fund/Department	Description	February	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 5,129	50,879	\$ 73,212	69.5%	
	Materials and Services	-	580	1,500	38.7%	
	Subtotal	\$ 5,129	\$ 51,459	\$ 74,712	68.9%	
All Departments	Personnel Services	341,721	2,730,990	4,436,893	61.6%	
	Materials and Services	90,531	834,669	1,344,019	62.1%	
	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		\$ 432,252	\$ 3,662,659	\$ 6,734,306	54.4%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending February 28, 2019
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Fund	Description	February	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 3,614,624	\$ 3,127,308	115.6%	
	Water Sales	201,572	2,087,469	2,993,133	69.7%	
	Interest	8,845	63,372	30,000	211.2%	
	Other Revenue	1,721	53,017	41,500	127.8%	
Total		\$ 212,138	\$ 5,818,482	\$ 6,191,941	94.0%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 118,328	\$ 959,358	\$ 1,764,724	54.4%	
	Water Utility Construction	14,417	637,581	1,372,040	46.5%	Includes \$123,690 debt payment.
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	2,855,177	0.0%	
Total		\$ 132,745	\$ 1,596,939	\$ 6,191,941	25.8%	

REVENUE						
Fund	Description	February	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,284,934	\$ 1,103,067	116.5%	
	Wastewater Service Charge	119,945	987,989	1,450,356	68.1%	
	Interest	3,382	25,275	25,000	101.1%	
	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		\$ 129,009	\$ 2,355,702	\$ 3,378,105	69.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 84,904	\$ 611,400	\$ 1,157,081	52.8%	
	Wastewater Construction	37,114	161,286	1,559,493	10.3%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	561,531	0.0%	
Total		\$ 122,018	\$ 772,686	\$ 3,378,105	22.9%	

City of Baker City
Financial Report for the Enterprise Funds
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Fund	Description	February	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	\$ 746	\$ 2,613	\$ 5,000	52.3%	
	Materials & Services	1,171	10,630	18,000	59.1%	
	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		\$ 1,917	\$ 86,088	\$ 116,000	74.2%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 335,699	\$ 335,847	100.0%	
	City Permits	7,465	94,839	133,050	71.3%	
	County Permits	8,842	101,066	157,720	64.1%	
	Interest	924	7,225	6,000	120.4%	
	Other Revenue	1,544	25,834	28,862	89.5%	Includes the State surcharge pass through.
	Total		\$ 18,775	\$ 564,663	\$ 661,479	85.4%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 13,507	\$ 122,873	\$ 206,503	59.5%	
	Materials and Services	9,054	75,948	144,478	52.6%	
	Contingency	-	-	80,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	230,498	0.0%	
Total		\$ 22,561	\$ 198,821	\$ 661,479	30.1%	

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 February 28, 2019
66.6% of Year Elapsed

Fund	Description	February	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	5,267	544,792	612,069	89.01%	
	State Gas Tax	64,032	443,729	730,000	60.78%	
	Surface Trans Project	-	111,539	111,539	100.00%	
	Interest	3,436	21,541	15,000	143.61%	
	Other Revenue	-	22,823	13,891	164.30%	
	Transfer from Sidewalk Fund	-	-	-	-	
	Total Revenue	\$ 72,735	\$ 2,366,530	\$ 2,576,167	91.86%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 49,063	\$ 445,127	\$ 1,025,880	43.39%	
	Storm Water Maintenance	1,856	58,203	206,706	28.16%	
	Preventative Maintenance	9,575	241,812	489,039	49.45%	
	Street Lighting	7,664	65,546	101,809	64.38%	
	Snow and Ice Control	18,754	37,853	100,714	37.58%	
	Street Construction	8	79	6,506	1.21%	
	Contingency	-	-	150,000	-	
	Unappropriated Ending Fund Balance	-	-	495,513	0.00%	
	Total Expenditures	\$ 86,920	\$ 848,620	\$ 2,576,167	32.94%	
	REVENUE, EXPENDITURES & CONTINGENCY					
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 13,606	\$ 12,500	108.85%	
	Property Tax Revenue	752	77,796	91,059	85.43%	
	Miscellaneous Revenue	-	19	-	-	
	Interest	21	69	250	27.60%	
	Total Revenue	773	91,490	103,809	88.13%	
	Personnel Services	557	16,111	11,000	146.46%	
	Materials & Services	6,005	55,844	78,003	71.59%	
	Pool Tile	-	7,750	6,500	119.23%	
	Transfer Interfund Loan Payment	-	8,306	8,306	100.00%	
	Total Expenditures	6,562	88,011	103,809	84.78%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,365	\$ 2,500	174.60%	
	Interest	10	75	55	136.36%	
	OTEC Tree Replacement	-	-	1,000	0.00%	
	Total Revenue	10	4,440	3,555	124.89%	
	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	178	1,423	1,000	142.30%	
	Total Revenue	178	90,142	69,000	130.64%	
	Sidewalk Grants	44	9,381	35,628	26.33%	
	Sidewalk Construction	-	-	15,000	0.00%	
	Contingency	-	-	18,372	0.00%	
	Total Expenditures	44	9,381	69,000	13.60%	
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Elkhorn Ind. Park - Econ/Community Dev.	Beginning Working Capital	\$ -	\$ -	\$ -	-	
	Industrial Park Lot Sales	22,077	22,077	-	-	
	Interest	-	-	-	-	
	Total Revenue	22,077	22,077	-	-	
	Economic/Community Development	-	-	-	-	
	Contingency	-	-	-	-	
	Total Expenditures	-	-	-	-	

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending February 29, 2019
66.6% of Year Elapsed

Department	Description	February	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,217	\$ 8,950	103.0%	
	Interest	31	235	100	235.0%	
	Transfer from General Fund	-	4,500	4,500	100.0%	
	Total Revenue	\$ 31	\$ 13,952	\$ 13,550	103.0%	
	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	24,740	175,753	500,000	35.2%	
	Transfer from GF - FAA Grant Match	-	7,500	7,500	100.0%	
	Total Revenue	\$ 24,740	\$ 41,720	\$ 507,500	8.2%	
	Materials & Services	18,783	43,072	500,000	8.6%	
	Contingency	-	-	7,500	0.0%	
	Total Expenditures	\$ 18,783	\$ 43,072	\$ 507,500	8.5%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 59,330	\$ 40,000	148.3%	
	Revenues	134	1,546	1,500	103.1%	This revenue is from the repayment of old HUD loans. Loans are repaid when properties transfer interests.
	Total Revenue	\$ 134	\$ 60,876	\$ 41,500	146.7%	
	Big Deal Grants	2,845	2,845	5,000	56.9%	
	Unappropriated Ending Fund Balance	-	-	36,500	0.0%	
	Total Expenditures	\$ 2,845	\$ 2,845	\$ 41,500	6.9%	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,321	\$ 4,410	98.0%	
	Revenues	10	74	45	164.4%	
	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	20	40,809	10,000	408.1%	
	Total Revenue	\$ 20	\$ 75,811	\$ 44,000	172.3%	
	Personnel Services	682	5,747	8,500	67.6%	
	Materials and Services	171	8,957	15,000	59.7%	
	Contingency	-	-	20,500	0.0%	
Total Expenditures	\$ 853	\$ 14,704	\$ 44,000	33.4%		
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	-	1,404	2,000	70.2%	
	Expenditures	145	909	4,000	22.7%	

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Department	Description	February	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	\$ -	\$ 930	\$ 521		
	Materials and Services	-	444	521		
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 428	\$ 568	75.4%	
	Donations/Fundraising	-	366	-		
	Materials and Services	284	340	568	59.9%	
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	100	540	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 February 28, 2019
66.6% of Year Elapsed

Fund	Description	February	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	6,419	103,699	173,100	59.9%	
	Total Revenue	\$ 6,419	\$ 384,865	\$ 428,100	89.9%	
	Inventory Purchases	6,867	81,955	150,000	54.6%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	228,100	0.0%	
	Total Expenditures	\$ 6,867	\$ 81,955	\$ 428,100	19.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 311,843	\$ 280,000	111.4%	
	Equipment Charge	43,776	315,117	687,621	45.8%	
	Miscellaneous Income	25	197	5,000	3.9%	Proceeds from sale of equipment.
	Interest	414	3,534	6,000	58.9%	
	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	\$ 44,215	\$ 642,921	\$ 1,030,708	62.4%	
	Personnel Services	15,327	123,303	196,819	62.6%	
	Materials and Services	13,225	117,654	199,508	59.0%	
	Transfer-Interfund Loan Golf Capital Imp Fund	-	-	-		
	Capital Outlay	550	187,276	203,000	92.3%	Excavator \$146,925 and Jetter Pump \$12,987; Meter Reader Pickup \$27,364
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	231,381	0.0%	
Total Expenditures	\$ 29,102	\$ 428,233	\$ 1,030,708	41.5%		

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
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Fund	Description	February	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	167	1,430	1,200	119.2%	
	Grants and Donations	9,735	24,485	25,485	96.1%	This line item was increased \$14,750 by Resolution 3828.
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 9,902	\$ 119,857	\$ 120,685	99.3%	
	Materials and Services	-	930	2,000	46.5%	This line item was increased \$1,000 by Resolution 3828.
	Fire & EMS PPE and Equipment	26,120	57,401	57,235	100.3%	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	\$ 26,120	\$ 58,331	\$ 120,685	48.3%	
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	44	359	120	299.2%	
	Golf Cart Lease Payment	-	2,500	10,000	25.00%	
	Total Revenue	44	23,987	55,781	43.00%	
	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 February 28, 2019
66.6% of Year Elapsed

Fund	Description	February	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 26,524	\$ 25,000	106.1%	
	Interest	28	3,193	300	1064.3%	
	Improvement Dist Assessment	-	10,788	20,100	53.7%	
	Total Revenue	\$ 28	\$ 40,505	\$ 45,400	89.2%	
	Materials and Services	10	86	900	9.6%	
	Transfer to Silver's Fund	3,708	29,665	44,500	66.7%	
	Total Expenditures & Contingency	\$ 3,718	\$ 29,751	\$ 45,400	65.5%	
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	7	52	60	86.7%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,090	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ 433,195	\$ 433,200	100.0%	
	Interest	953	7,359	9,950	74.0%	
	Golf Course Loan Payments	-	72,845	93,000	78.3%	
	Total Revenue	\$ 953	\$ 513,399	\$ 536,150	95.8%	
	Interest Transfer to GF	953	7,359	11,500	64.0%	
	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	\$ 953	\$ 80,204	\$ 536,150	15.0%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	604	4,666	7,000	66.7%	
	Total Revenue	\$ 604	\$ 278,727	\$ 281,061	99.2%	
	Interest Transfer to General Fund	604	4,666	7,000	66.7%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 604	\$ 4,666	\$ 281,061	1.7%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 707,108	\$ 703,000	100.6%	
	Interest	1,642	12,375	15,000	82.5%	
	Property Owner Contributions	-	-	-		
	Transfer from LID Fund for Loan Payment-Interest	242	2,153	2,722	79.1%	
	Transfer from LID Fund for Loan Payment	3,467	27,513	41,778	65.9%	
	Total Revenue	\$ 5,351	\$ 749,149	\$ 762,500	98.2%	
	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	\$145,293					\$ 1,102,192	\$ 1,276,068	\$ 1,042,404
Payments	-	12,063	21,940	42,181	62,866	49,828	29,835	37,206					255,919	429,701	419,510
General Insurance/SAIF															
Billings	43,894	41,598	39,150	64,649	23,459	46,753	60,231	26,604					346,338	404,803	302,805
Payments	-	3,362	19,530	33,308	35,837	18,597	21,727	30,358					162,719	294,479	203,018
Firemed Subscriptions															
Billings and Donations	5,795	6,793	6,821	7,034	5,967	8,223	11,438	13,654					65,725	92,074	85,944
Fire/Med Mgmt Fee*	(1,731)	(2,015)	(2,046)	(2,109)	(1,790)	(2,464)	(3,428)	(4,036)					(19,619)	(27,484)	(25,712)
Amount Due Baker City	4,064	4,778	4,775	4,925	4,177	5,759	8,010	9,618	-	-	-		46,106	64,590	60,232
Payments Received (Prior Month)*		4,064	4,778	4,775	4,925	4,177	5,759	8,010					36,488	64,590	55,845
New and Renewed Subscriptions	102	123	118	124	105	147	202	258							
Total Members	1,826	1,837	1,856	1,850	1,868	1,862	1,878	1,900						1,821	1,729
Total Billings	\$ 190,420	\$ 175,302	\$ 139,090	\$ 191,301	\$ 164,192	\$ 220,170	\$ 248,229	\$ 185,551	\$ -	\$ -	\$ -	\$ -	\$ 1,514,255	\$ 1,772,945	\$ 1,431,153
Total Payments	\$ -	\$ 19,489	\$ 46,248	\$ 80,264	\$ 103,628	\$ 72,602	\$ 57,321	\$ 75,574	\$ -	\$ -	\$ -	\$ -	\$ 455,126	\$ 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%
37%

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.