

City of Baker City
Financial Report for the General Fund
Report for the Month Ending March 31, 2019
75.1% of Year Elapsed

Fund/Department	Description	March	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,177,736	\$ 941,012	125.2%	
	Property Taxes	82,218	2,434,020	2,746,080	88.6%	
	Police Generated Revenue	3,015	24,862	36,750	67.7%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	83,124	538,250	701,100	76.8%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2018 revenue.
	Cemetery	9,086	85,326	92,100	92.6%	
	Interest	4,663	26,032	16,000	162.7%	LGIP interest rate is 2.75%.
	Generated Power Sales	2,380	29,880	50,000	59.8%	
	Franchise fees	137,817	471,210	666,500	70.7%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	15,831	169,605	222,175	76.3%	
	Airport Ground Leases and Gas Tax	2,014	24,331	38,200	63.7%	
	Cigarette/Liquor Taxes/State Sharing	39,671	161,639	271,500	59.5%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	-	34,249	65,168	52.6%	
	COPS Grant - SRO	-	4,166	4,166	100.0%	
	Admin Services Indirect Cost	23,520	247,951	380,000	65.3%	
	Other Revenue	6,663	93,320	81,175	115.0%	
	EMS Support	-	7,398	15,940		
	Economic Development Support	-	51,334	88,000	58.3%	
	SAFER Grant	-	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	13,240	119,545	178,000	67.2%	
Total		\$ 423,242	\$ 5,763,672	\$ 6,734,306	85.6%	

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Fund/Department	Description	March	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 44,046	403,922	\$ 551,779	73.2%	This line item was decreased \$5,600 by Resolution 3828.
	Materials and Services	41,744	436,970	582,641	75.0%	
	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	\$ 85,790	\$ 936,892	\$ 1,346,920	69.6%	
Police	Personnel Services	\$ 155,551	\$ 1,300,356	\$ 1,982,834	65.6%	This line item was increased \$2,600 by Resolution 3828.
	Materials and Services	14,290	130,904	212,646	61.6%	
	Police Car	-	1,000	35,000	2.9%	
	Subtotal	\$ 169,841	\$ 1,432,260	\$ 2,230,480	64.2%	
Fire	Personnel Services	\$ 155,427	\$ 1,305,451	\$ 1,775,078	73.5%	
	Materials and Services	19,424	167,693	181,408	92.4%	
	Subtotal	\$ 174,851	\$ 1,473,144	\$ 1,956,486	75.3%	
Cemetery	Personnel Services	\$ 1,240	\$ 12,238	\$ 23,153	52.9%	
	Materials and Services	9,471	88,135	144,606	60.9%	
	Subtotal	\$ 10,711	\$ 100,373	\$ 167,759	59.8%	
Parks	Personnel Services	\$ 899	\$ 9,253	\$ 20,837	44.4%	
	Materials and Services	7,464	58,035	95,652	60.7%	
	Park Improvements	-	-	-		
	Subtotal	\$ 8,363	\$ 67,288	\$ 116,489	57.8%	
Airport	Personnel Services	\$ 1,077	\$ 6,810	\$ 7,000	97.3%	
	Materials and Services	2,700	38,823	51,694	75.1%	
	Subtotal	\$ 3,777	\$ 45,633	\$ 58,694	77.7%	
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	\$ 1,500	9.5%	This line item was increased \$5,600 by Resolution 3828.
	Materials and Services	341	8,963	13,872	64.6%	
	Subtotal	\$ 341	\$ 9,105	\$ 15,372	59.2%	

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Fund/Department	Description	March	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 4,916	55,795	\$ 73,212	76.2%	
	Materials and Services	-	580	1,500	38.7%	
	Subtotal	\$ 4,916	\$ 56,375	\$ 74,712	75.5%	
All Departments	Personnel Services	363,156	3,094,146	4,436,893	69.7%	
	Materials and Services	95,434	930,103	1,344,019	69.2%	
	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		\$ 458,590	\$ 4,121,249	\$ 6,734,306	61.2%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending March 31, 2019
75.1% of Year Elapsed

Fund	Description	March	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 3,614,624	\$ 3,127,308	115.6%	
	Water Sales	199,654	2,287,123	2,993,133	76.4%	
	Interest	9,971	73,343	30,000	244.5%	
	Other Revenue	8,074	61,091	41,500	147.2%	
Total		\$ 217,699	\$ 6,036,181	\$ 6,191,941	97.5%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 125,532	\$ 1,084,890	\$ 1,764,724	61.5%	
	Water Utility Construction	17,523	655,104	1,372,040	47.7%	Includes \$123,690 debt payment.
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	2,855,177	0.0%	
Total		\$ 143,055	\$ 1,739,994	\$ 6,191,941	28.1%	

REVENUE						
Fund	Description	March	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,284,934	\$ 1,103,067	116.5%	
	Wastewater Service Charge	116,959	1,104,948	1,450,356	76.2%	
	Interest	3,782	29,057	25,000	116.2%	
	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	9,485	66,470	48,782	136.3%	
Total		\$ 130,226	\$ 2,485,928	\$ 3,378,105	73.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 78,634	\$ 690,034	\$ 1,157,081	59.6%	
	Wastewater Construction	1,973	163,259	1,559,493	10.5%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	561,531	0.0%	
Total		\$ 80,607	\$ 853,293	\$ 3,378,105	25.3%	

City of Baker City
Financial Report for the Enterprise Funds
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Fund	Description	March	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 20,599	\$ 13,000	158.5%	
	Miscellaneous Revenue	46	46	-		
	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		\$ 46	\$ 123,490	\$ 116,000	106.5%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 666	\$ 3,279	\$ 5,000	65.6%	
	Materials & Services	2,006	12,636	18,000	70.2%	
	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		\$ 2,672	\$ 88,760	\$ 116,000	76.5%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 335,699	\$ 335,847	100.0%	
	City Permits	12,737	107,576	133,050	80.9%	
	County Permits	7,953	109,019	157,720	69.1%	
	Interest	1,028	8,253	6,000	137.6%	
	Other Revenue	2,019	27,853	28,862	96.5%	Includes the State surcharge pass through.
	Total		\$ 23,737	\$ 588,400	\$ 661,479	89.0%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 13,767	\$ 136,640	\$ 206,503	66.2%	
	Materials and Services	6,610	82,558	144,478	57.1%	
	Contingency	-	-	80,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	230,498	0.0%	
Total		\$ 20,377	\$ 219,198	\$ 661,479	33.1%	

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 March 31, 2019
75.1% of Year Elapsed

Fund	Description	March	YTD	Budget	Percent of Budget	Narrative	
REVENUE							
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,222,106	\$ 1,093,668	111.74%		
	Property Taxes	19,250	564,042	612,069	92.15%		
	State Gas Tax	54,782	498,511	730,000	68.29%		
	Surface Trans Project	-	111,539	111,539	100.00%		
	Interest	3,767	25,308	15,000	168.72%		
	Other Revenue	627	23,450	13,891	168.81%		
	Transfer from Sidewalk Fund	-	-	-	-		
	Total Revenue	\$ 78,426	\$ 2,444,956	\$ 2,576,167	94.91%		
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 48,606	\$ 493,733	\$ 1,025,880	48.13%		
	Storm Water Maintenance	22,427	80,630	206,706	39.01%		
	Preventative Maintenance	405	242,217	489,039	49.53%		
	Street Lighting	8,321	73,867	101,809	72.55%		
	Snow and Ice Control	16,978	54,831	100,714	54.44%		
	Street Construction	8	87	6,506	1.34%		
	Contingency	-	-	150,000	-		
	Unappropriated Ending Fund Balance	-	-	495,513	0.00%		
		Total Expenditures	\$ 96,745	\$ 945,365	\$ 2,576,167	36.70%	
	REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 13,606	\$ 12,500	108.85%		
	Property Tax Revenue	2,749	80,545	91,059	88.45%		
	Miscellaneous Revenue	-	19	-	-		
	Interest	12	81	250	32.40%		
	Total Revenue	2,761	94,251	103,809	90.79%		
	Personnel Services	1,059	17,170	11,000	156.09%		
	Materials & Services	6,212	62,056	78,003	79.56%		
	Pool Tile	-	7,750	6,500	119.23%		
	Transfer Interfund Loan Payment	-	8,306	8,306	100.00%		
		Total Expenditures	7,271	95,282	103,809	91.79%	
REVENUE AND EXPENDITURES							
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,365	\$ 2,500	174.60%		
	Interest	11	86	55	156.36%		
	OPEC Tree Replacement	-	-	1,000	0.00%		
	Total Revenue	11	4,451	3,555	125.20%		
	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	196	1,619	1,000	161.90%		
	Total Revenue	196	90,338	69,000	130.92%		
	Sidewalk Grants	109	9,490	35,628	26.64%		
	Sidewalk Construction	-	-	15,000	0.00%		
	Contingency	-	-	18,372	0.00%		
	Total Expenditures	109	9,490	69,000	13.75%		
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
Elkhorn Ind. Park - Econ/Community Dev.	Beginning Working Capital	\$ -	\$ -	\$ -	-		
	Industrial Park Lot Sales	-	22,077	-	-		
	Interest	-	-	-	-		
	Total Revenue	-	22,077	-	-		
	Economic/Community Development	-	-	-	-		
	Contingency	-	-	-	-		
	Unappropriated Ending Fund Balance	-	-	-	-		
	Total Expenditures	-	-	-	-		

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending March 31, 2019
75.1% of Year Elapsed

Department	Description	March	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,217	\$ 8,950	103.0%	
	Interest	35	270	100	270.0%	
	All Abilities Equipment Grant and Donations	238	238	-		
	Miscellaneous Income	760	760	-		Sale of retired park equipment.
	Transfer from General Fund	-	4,500	4,500	100.0%	
	Total Revenue	\$ 1,033	\$ 14,985	\$ 13,550	110.6%	
	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	-	175,753	500,000	35.2%	
	Transfer from GF - FAA Grant Match	-	7,500	7,500	100.0%	
	Total Revenue	\$ -	\$ 41,720	\$ 507,500	8.2%	
	Materials & Services	13,605	56,677	500,000	11.3%	
	Contingency	-	-	7,500	0.0%	
Total Expenditures	\$ 13,605	\$ 56,677	\$ 507,500	11.2%		
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 59,330	\$ 40,000	148.3%	
	Revenues	142	1,688	1,500	112.5%	This revenue is from the repayment of old HUD loans. Loans are repaid when properties transfer interests.
	Total Revenue	\$ 142	\$ 61,018	\$ 41,500	147.0%	
	Big Deal Grants	1,000	3,845	5,000	76.9%	
	Unappropriated Ending Fund Balance	-	-	36,500	0.0%	
Total Expenditures	\$ 1,000	\$ 3,845	\$ 41,500	9.3%		
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,321	\$ 4,410	98.0%	
	Revenues	11	85	45	188.9%	
	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	-	40,809	10,000	408.1%	
	Total Revenue	\$ -	\$ 75,811	\$ 44,000	172.3%	
	Personnel Services	685	6,432	8,500	75.7%	
	Materials and Services	31	8,988	15,000	59.9%	
	Contingency	-	-	20,500	0.0%	
Total Expenditures	\$ 716	\$ 15,420	\$ 44,000	35.0%		
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	750	750	-		
	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	160	1,564	2,000	78.2%	
	Expenditures	199	1,108	4,000	27.7%	

City of Baker City
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Department	Description	March	YTD	Budget	Percent of Budget	Narrative
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 892	\$ 890	100.2%	
	Donations/Candy Machine Sales	35	78	100	78.0%	
	Expenditures	36	80	990	8.1%	
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	259	599	568	105.5%	
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	-	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 March 15, 2019
75.1% of Year Elapsed

Fund	Description	March	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 281,166	\$ 255,000	110.3%	
	Sale of Inventory	9,083	112,782	173,100	65.2%	
	Total Revenue	\$ 9,083	\$ 393,948	\$ 428,100	92.0%	
	Inventory Purchases	6,509	88,464	150,000	59.0%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	228,100	0.0%	
	Total Expenditures	\$ 6,509	\$ 88,464	\$ 428,100	20.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 311,843	\$ 280,000	111.4%	
	Equipment Charge	38,121	353,238	687,621	51.4%	
	Miscellaneous Income	1,870	2,067	5,000	41.3%	Proceeds from sale of equipment.
	Interest	500	4,034	6,000	67.2%	
	Transfer from Golf Cap Proj Fund - Cart Loan	982	4,906	7,852	62.5%	
	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	\$ 41,473	\$ 684,394	\$ 1,030,708	66.4%	
	Personnel Services	19,835	143,138	196,819	72.7%	
	Materials and Services	20,782	138,436	199,508	69.4%	
	Transfer-Interfund Loan Golf Capital Imp Fund	-	-	-		
	Capital Outlay	316	187,592	203,000	92.4%	Excavator \$146,925 and Jetter Pump \$12,987; Meter Reader Pickup \$27,680
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	231,381	0.0%	
	Total Expenditures	\$ 40,933	\$ 469,166	\$ 1,030,708	45.5%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending March 15, 2019
75.1% of Year Elapsed

Fund	Description	March	YTD	Budget	Percent of Budget	Narrative
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 73,942	\$ 74,000	99.9%	
	Interest	149	1,579	1,200	131.6%	
	Grants and Donations	-	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	\$ 149	\$ 120,006	\$ 120,685	99.4%	
	Materials and Services	-	930	2,000	46.5%	This line item was increased \$1,000 by Resolution 3828.
	Fire & EMS PPE and Equipment	-	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	\$ -	\$ 58,331	\$ 120,685	48.3%	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 4,892	\$ 5,250	93.2%	
	Equipment Lease Payments	5,720	21,956	40,411	54.33%	
	Interest	62	421	120	350.8%	
	Golf Cart Lease Payment	2,688	5,188	10,000	51.88%	
	Total Revenue	8,470	32,457	55,781	58.19%	
	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	4,908	7,852	62.51%	
	Total Expenditures	982	4,908	55,781	8.80%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending March 31, 2019
75.1% of Year Elapsed

Fund	Description	March	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 26,524	\$ 25,000	106.1%	
	Interest	23	3,216	300	1072.0%	
	Improvement Dist Assessment	75	10,863	20,100	54.0%	
	Total Revenue	\$ 98	\$ 40,603	\$ 45,400	89.4%	
	Materials and Services	-	86	900	9.6%	
	Transfer to Silver's Fund	3,709	33,374	44,500	75.0%	
	Total Expenditures & Contingency	\$ 3,709	\$ 33,460	\$ 45,400	73.7%	
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	59	60	98.3%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,090	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	433,195	\$ 433,200	100.0%	
	Interest	1,048	8,407	9,950	84.5%	
	Golf Course Loan Payments	-	72,845	93,000	78.3%	
	Total Revenue	\$ 1,048	\$ 514,447	\$ 536,150	96.0%	
	Interest Transfer to GF	1,048	8,407	11,500	73.1%	
	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	\$ 1,048	\$ 81,252	\$ 536,150	15.2%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	664	5,330	7,000	76.1%	
	Total Revenue	\$ 664	\$ 279,391	\$ 281,061	99.4%	
	Interest Transfer to General Fund	664	5,330	7,000	76.1%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
	Total Expenditures & Contingency	\$ 664	\$ 5,330	\$ 281,061	1.9%	
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 707,108	\$ 703,000	100.6%	
	Interest	1,819	14,194	15,000	94.6%	
	Property Owner Contributions	-	-	-		
	Transfer from LID Fund for Loan Payment-Interest	231	2,384	2,722	87.6%	
	Transfer from LID Fund for Loan Payment	3,477	30,990	41,778	74.2%	
	Total Revenue	\$ 5,527	\$ 754,676	\$ 762,500	99.0%	
	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	\$ 196,202				\$ 1,298,394	\$ 1,276,068	\$ 1,042,404
Payments	-	12,063	21,940	42,181	62,866	49,828	29,835	37,206	49,963				305,882	429,701	419,510
General Insurance/SAIF															
Billings	43,894	41,598	39,150	64,649	23,459	46,753	60,231	26,604	27,207				373,545	404,803	302,805
Payments	-	3,362	19,530	33,308	35,837	18,597	21,727	30,358	23,543				186,262	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	6,416				72,141	92,074	85,944
Fire/Med Mgmt Fee*	(1,731)	(2,015)	(2,046)	(2,109)	(1,790)	(2,464)	(3,428)	(4,036)	(1,919)				(21,538)	(27,484)	(25,712)
Amount Due Baker City	4,064	4,778	4,775	4,925	4,177	5,759	8,010	9,618	4,497	-	-		50,603	64,590	60,232
Payments Received (Prior Month)*		4,064	4,778	4,775	4,925	4,177	5,759	8,010	9,618				46,106	64,590	55,845
New and Renewed Subscriptions	102	123	118	124	105	147	202	258	115						
Total Members	1,826	1,837	1,856	1,850	1,868	1,862	1,878	1,900	1,885					1,821	1,729
Total Billings	\$ 190,420	\$ 175,302	\$ 139,090	\$ 191,301	\$ 164,192	\$ 220,170	\$ 248,229	\$ 185,551	\$ 229,825	\$ -	\$ -	\$ -	\$ 1,744,080	\$ 1,772,945	\$ 1,431,153
Total Payments	\$ -	\$ 19,489	\$ 46,248	\$ 80,264	\$ 103,628	\$ 72,602	\$ 57,321	\$ 75,574	\$ 83,124	\$ -	\$ -	\$ -	\$ 538,250	\$ 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.

31% **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.