

City of Baker City
Financial Report for the General Fund
Report for the Month Ending March 31, 2015
75.1% of Year Elapsed

Department	Description	March	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,495,126	\$ 1,252,577	119.4%	
	Property Taxes	75,251	2,233,008	2,330,375	95.8%	
	Police Generated Revenue	8,950	24,810	30,500	81.3%	This line item reflects vehicle impound fees, court fines, and parking violations.
	Ambulance	77,688	543,531	640,000	84.9%	
	Cemetery	5,157	51,324	80,350	63.9%	
	Interest	832	5,790	6,000	96.5%	The LGIP interest rate was reduced from 0.54% to 0.5% November 20, 2014.
	Generated Power Sales	7,344	51,163	60,000	85.3%	
	Franchise fees	155,325	446,475	648,200	68.9%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	12,320	126,899	169,485	74.9%	
	Airport Ground Leases and Gas Tax	2,200	31,731	29,800	106.5%	
	Cigarette/Liquor Taxes/State Sharing	10,511	145,339	244,500	59.4%	State payments are received monthly or quarterly.
	School Resource Office Reimb 5J	-	-	15,000	0.0%	
	Traffic School Tuition	-	300	1,000	30.0%	Classes are held every other month depending on demand.
	Admin Services Indirect Cost	25,450	272,759	360,000	75.8%	
	Other Revenue	3,010	66,312	62,850	105.5%	
Grants	-	2,000	32,000	6.3%		
Transfer from CDBG 166	-	7,000	7,000	100.0%		
Total		\$ 384,038	\$ 5,503,567	\$ 5,969,637	92.2%	

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Department	Description	March	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 46,958	402,391	\$ 548,032	73.4%	
	Materials and Services	72,522	405,397	545,875	74.3%	
	CLG Grant Project	-	-	24,000	0.0%	
	City Hall ADA Entrance	-	-	16,500	0.0%	
	Transfer to Fire Equip Reserve Fund 112	-	20,000	20,000	100.0%	
	Transfer to Golf Course Fund 123	-	41,000	41,000	100.0%	
	Transfer to Fund 162 FAA Match	-	7,500	7,500	100.0%	
	Transfer to Playground Imp Fund 134	-	9,000	9,000	100.0%	
	Transfer to Samo Swim Fund 115	-	10,000	10,000	100.0%	
	Transfer to LAMP Fund 174	-	36,200	36,200	100.0%	
	Transfer to Equipment Fund - Loan Repay	-	36,452	36,452	100.0%	
	Transfer to LID Fund 110	-	980	980	100.0%	
	Transfer to Tree City Fund 129	-	4,000	4,000	100.0%	
	Transfer to Golf Project Fund 135	-	7,000	7,000	100.0%	
	Transfer to J. Schmitz Fund 116	-	20,000	20,000	100.0%	
Contingency	-	-	75,000	0.0%		
	Subtotal	\$ 119,480	\$ 999,920	\$ 1,401,539	71.3%	
Police	Personnel Services	\$ 124,663	\$ 1,143,986	\$ 1,544,391	74.1%	
	Materials and Services	10,918	121,261	185,768	65.3%	
	Police Car	-	19,756	20,000	98.8%	
		Subtotal	\$ 135,581	\$ 1,285,003	\$ 1,750,159	73.4%
Fire	Personnel Services	\$ 109,431	\$ 974,064	\$ 1,410,155	69.1%	
	Materials and Services	12,946	107,963	167,173	64.6%	
		Subtotal	\$ 122,377	\$ 1,082,027	\$ 1,577,328	68.6%
Cemetery	Personal Services	\$ 2,344	\$ 16,119	\$ 19,000	84.8%	
	Materials and Services	9,502	87,537	167,448	52.3%	
		Subtotal	\$ 11,846	\$ 103,656	\$ 186,448	55.6%
Parks	Personnel Services	\$ 871	\$ 13,183	\$ 17,064	77.3%	
	Materials and Services	6,286	49,794	82,605	60.3%	
	Park Improvements	-	-	5,000	0.0%	
		Subtotal	\$ 7,157	\$ 62,977	\$ 104,669	60.2%
Airport	Personnel Services	\$ 107	\$ 4,936	\$ 6,500	75.9%	
	Materials and Services	2,810	31,343	54,679	57.3%	
	Electrical Transformer	-	5,369	7,500	71.6%	
		Subtotal	\$ 2,917	\$ 41,648	\$ 68,679	60.6%
Planning	Personnel Services	\$ 35	\$ 650	\$ 3,000	21.7%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
		Subtotal	\$ 35	\$ 650	\$ 63,000	1.0%
Hydro Elect Plant	Personnel Services	\$ 39	\$ 1,284	\$ 1,500	85.6%	
	Materials and Services	156	802	1,670	48.0%	
		Subtotal	\$ 195	\$ 2,086	\$ 3,170	65.8%

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Department	Description	March	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 185	\$ 10,565	\$ 12,000	88.0%	
	Materials and Services	998	11,670	19,000	61.4%	
	Subtotal	\$ 1,183	\$ 22,235	\$ 31,000	71.7%	
All Departments	Personnel Services	284,633	2,567,178	3,561,642	72.1%	
	Materials and Services	116,138	815,767	1,284,218	63.5%	
	Capital Outlay	-	25,125	73,000	34.4%	
	Transfers	-	192,132	192,132	100.0%	
	Contingency	-	-	75,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	783,645	0.0%	
Grand Total		\$ 400,771	\$ 3,600,202	\$ 5,969,637	60.3%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending March 31, 2015
75.1% of Year Elapsed

Department	Description	March	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 907,994	\$ 843,768	107.6%	
	Water Sales	149,526	1,675,669	2,197,629	76.2%	
	Safe Drinking Water Loan	-	1,939,687	2,000,000	97.0%	
	Watershed Management Plan Grant	30,000	30,000	30,000	100.0%	
	Interest	568	4,314	3,000	143.8%	
	Other Revenue	11,981	69,940	33,500	208.8%	
Total		\$ 192,075	\$ 4,627,604	\$ 5,107,897	90.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 124,807	\$ 1,047,710	\$ 1,393,818	75.2%	
	Water Utility Construction	167,169	2,387,434	2,931,632	81.4%	
	Transfer to Central Stores Fund 107	-	20,000	20,000	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	562,447	0.0%	
Total		\$ 291,976	\$ 3,455,144	\$ 5,107,897	67.6%	

REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 886,670	\$ 819,374	108.2%	
	Wastewater Service Charge	88,109	781,586	1,082,257	72.2%	
	Interest	381	3,456	3,750	92.2%	
	G Street LID	344	705	750	94.0%	
	Other Revenue	12,361	71,254	47,282	150.7%	
	Total		\$ 101,195	\$ 1,743,671	\$ 1,953,413	89.3%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 71,016	\$ 616,837	\$ 966,590	63.8%	
	Wastewater Construction	3,264	172,925	304,572	56.8%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	582,251	0.0%	
Total		\$ 74,280	\$ 789,762	\$ 1,953,413	40.4%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending March 31, 2015
75.1% of Year Elapsed

Department	Description	March	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ (3,919)	\$ -		
	Miscellaneous Revenue	-	-	-		
	Transfer from the General Fund	-	41,000	41,000	100.0%	
Total		\$ -	\$ 37,081	\$ 41,000	90.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 1,476	\$ 5,313	\$ 2,000	265.7%	
	Materials & Services	3,177	14,216	16,739	84.9%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	2,261		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 4,653	\$ 19,529	\$ 41,000	47.6%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 119,629	\$ 106,238	112.6%	
	City Permits	11,069	78,840	111,750	70.6%	
	County Permits	12,171	82,762	121,800	67.9%	
	Interest	48	513	650	78.9%	
	Other Revenue	2,117	15,384	28,430	54.1%	Includes the State surcharge pass through.
	Total		\$ 25,405	\$ 297,128	\$ 368,868	80.6%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 12,410	\$ 117,509	\$ 164,333	71.5%	
	Materials and Services	11,969	76,907	124,084	62.0%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	60,451	0.0%	
Total		\$ 24,379	\$ 194,416	\$ 368,868	52.7%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 267,224	\$ 256,578	104.1%	
	Wastewater Service Charge	8,772	80,707	109,825	73.5%	
	Water Smart Grant	-	-	40,000	0.0%	
	Interest	138	1,133	1,500	75.5%	
Total		\$ 8,910	\$ 349,064	\$ 407,903	85.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 439	\$ 4,035	\$ 5,491	73.5%	
	Feasibility Study	-	-	80,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	232,412	0.0%	
Total		\$ 439	\$ 4,035	\$ 407,903	1.0%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending March 31, 2015
75.1% of Year Elapsed

Department	Description	March	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 651,545	\$ 616,841	105.63%	
	Property Taxes	17,619	522,830	545,595	95.83%	
	State Gas Tax	39,314	378,094	585,000	64.63%	
	Surface Trans Project	105,368	105,368	105,368	100.00%	
	Interest	345	2,537	1,500	169.13%	
	Other Revenue	290	12,353	13,891	88.93%	
Total		\$ 162,936	\$ 1,672,727	\$ 1,868,195	89.54%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 49,205	\$ 440,442	\$ 725,037	60.75%	
	Storm Water Maintenance	7,891	75,854	176,744	42.92%	
	Preventative Maintenance	2,101	251,388	469,165	53.58%	
	Street Lighting	6,039	53,061	76,509	69.35%	
	Snow and Ice Control	50	15,783	83,811	18.83%	
	Street Construction	7	1,105	7,607	14.53%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	229,322	0.00%	
Total		\$ 65,293	\$ 837,633	\$ 1,868,195	44.84%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 29,447	\$ 33,500	87.90%	
	Property Tax Revenue	2,516	74,661	77,984	95.74%	
	Grants & Miscellaneous Revenue	-	35,800	-		Leo Adler \$25,000 and Ash Grove \$10,000
	Interest	39	233	350	66.57%	
	Transfer from General Fund	-	10,000	10,000	100.00%	
	Total Revenue	2,555	150,141	121,834	123.23%	
	Personnel Services	1,157	9,951	12,000	82.93%	
	Materials & Services	6,334	51,295	109,764	46.73%	
	Contingency	-	-	70	0.00%	
	Total Expenditures	7,491	61,246	121,834	50.27%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 69	\$ -		
	Donations	500	638	-		
	Interest	1	19	-		
	OTEC Tree Replacement	-	100	1,000	100.00%	
	Transfer from General Fund	-	4,000	4,000	100.00%	
	Transfer from Misc Grant	-	3,871	3,871	100.00%	This line item was increased \$121 by Resolution 3742.
	Total Revenue	501	8,697	8,871	98.04%	
	Personnel Services	-	5,086	4,000	127.15%	
	Materials & Services	101	822	4,871	16.88%	This line item was increased \$121 by Resolution 3742.
	Contingency	-	-	-		
	Total Expenditures	101	5,908	8,871	66.60%	
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 75,373	\$ 52,567	143.38%	
	Sidewalk Utility Fee	4,541	41,156	55,000	74.83%	
	Interest	40	317	350	90.57%	
	Total Revenue	4,581	116,846	107,917	108.27%	
	Sidewalk Grants	345	17,464	40,865	42.74%	
	Sidewalk Construction	-	-	47,000	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	52	0.00%	
Total		345	17,464	107,917	16.18%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending March 31, 2015
 75.1% of Year Elapsed

Department	Description	March	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ -	\$ (382)	\$ 4,500	-8.5%	
	Interest	2	9	-		
	Gifts, Grants & Donations	-	2,736	-		
	Transfer from General Fund	-	9,000	9,000	100.0%	
	Total Revenue	\$ 2	\$ 11,363	\$ 13,500	84.2%	
	Personnel Services	-	176	-		
	Materials & Services	-	6,897	13,500	51.1%	
	Total Expenditures	\$ -	\$ 7,073	\$ 13,500	52.4%	
FAA Airport - Fund 162	Beginning Working Capital	\$ -	\$ 853	\$ 853	100.0%	
	Transfer from GF - FAA grant match	-	7,500	7,500	100.0%	
	Total Revenue	\$ -	\$ 8,353	\$ 8,353	100.0%	
	Contingency	-	-	8,353	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 8,353	0.0%	
Comm Dev Projects - Fund 166	Beginning Working Capital	\$ -	\$ 19,184	\$ 19,059	100.7%	
	Revenues	105	953	1,250	76.2%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 105	\$ 20,137	\$ 20,309	99.2%	
	Big Deal Grants	-	1,000	5,000	0	
	Transfer to General Fund 101	-	7,000	7,000	100.0%	
	Unappropriated Ending Fund Balance	-	-	8,309	0.0%	
	Total Expenditures	\$ -	\$ 8,000	\$ 20,309	39.4%	
Skateboard Park Project - Fund 171	Beginning Working Capital	\$ -	\$ 4,158	\$ 4,155	100.1%	
	Revenues	2	16	15	106.7%	
	Expenditures	-	-	4,170	0.0%	
Resort Street Project - Fund 173	Beginning Working Capital	\$ -	\$ -	\$ -	-	
	Revenues	-	-	31,050	0.0%	
	Resort Street Project	\$ -	\$ -	\$ 31,050	0.0%	
Lamp III Project - Fund 174	Beginning Working Capital	\$ -	\$ 1,074	\$ 1,522	70.6%	
	Interest	2	71	-		
	LGGP Grant	-	-	108,200	0.0%	This line item was increased \$108,200 by Resolution 3742.
	Transfer from General Fund	-	36,200	36,200		
	Total Revenue	\$ 2	\$ 37,345	\$ 145,922	25.6%	
	Personnel Services	\$ -	\$ -	\$ 32,500		This line item was increased \$32,500 by Resolution 3742.
	Materials and Services	\$ 15	\$ 465	\$ 77,222		This line item was increased \$75,700 by Resolution 3742.
Land Acquisitions	-	30,824	36,200			
	Total Expenditures	\$ 15	\$ 31,289	\$ 145,922	\$ 0	
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ -	\$ -	\$ 1,000	0.0%	
	Personnel Services	-	-	1,000	0.0%	
Ice Cream Program - Department 706	Beginning Working Capital	\$ -	\$ 727	\$ 727	100.0%	
	Expenditures	-	-	727	0.0%	
DARE Donations - Department 707	Beginning Working Capital	\$ -	\$ 510	\$ 510	100.0%	
	Expenditures	-	-	510	0.0%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 19,640	\$ 18,000	109.1%	
	Interest	-	-	-		
	Drug Forfeitures	-	-	-		
	Donations	-	500	-		
	Total Revenue	\$ -	\$ 20,140	\$ 18,000	111.9%	
	Personnel Services	480	4,256	6,000	70.9%	
	General Supplies	129	612	12,000	5.1%	
Total Expenditures	\$ 609	\$ 4,868	\$ 18,000	27.0%		
Bullet Proof Vest Grant - Department 710	Beginning Working Capital	\$ -	\$ -	\$ -	-	
	Revenue	-	-	-	-	
Dog Stations - Department 711	Donations	\$ -	\$ 69	\$ -	-	
	Expenditures	-	-	-	-	
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ -	-	
	Revenue	-	-	-	-	
	Expenditures	-	-	-	-	
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 1,710	\$ 960	178.1%	
	Grants	-	-	-	-	
	Expenditures	-	1,600	960	166.7%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,110	\$ 2,050		
	Car Seat Sales/ODOT Grant	20	1,156	1,500	77.1%	
	Expenditures	-	804	3,550	22.6%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 645	\$ 549	117.5%	This line item was decreased \$121 by Resolution 3742.
	Donations/Candy Machine Sales	-	-	200	0.0%	This line item was decreased \$121 by Resolution 3742.
	Expenditures	-	-	749	0.0%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending March 31, 2015
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Department	Description	March	YTD	Budget	Percent of Budget	Narrative
Tree Removal & Replacement - Dept 723	Beginning Working Capital	\$ -	\$ 3,871	\$ 3,871	100.0%	This line item was increased \$121 by Resolution 3742.
	Transfer to Tree City Fund	-	3,871	3,871	100.0%	This line item was increased \$121 by Resolution 3742.
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000		
	Materials & Services	-	-	1,000		
Police Reserve Program - Dept 728	Revenue	\$ -	\$ 88	\$ -		Revenue is from charges for mental hold security.
	Materials & Services	-	-	-		

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending March 31, 2015
75.1% of Year Elapsed

Department	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	\$ -	\$ 261,816	\$ 260,000	100.7%	
	Sale of Inventory	6,109	56,627	127,600	44.4%	
	Transfer from Water Fund 104	-	20,000	20,000	100.0%	
	Total Revenue	\$ 6,109	\$ 338,443	\$ 407,600	83.0%	
	Inventory Purchases	438	86,850	157,600	55.1%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	200,000	0.0%	
	Total Expenditures	\$ 438	\$ 86,850	\$ 407,600	21.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 442,436	\$ 388,509	113.9%	
	Equipment Charge	29,840	277,928	515,745	53.9%	
	Miscellaneous Income	-	3,448	5,000	69.0%	
	Interest	131	1,128	2,400	47.0%	
	Transfer from LID Fund - Elm Street LID	-	15,000	15,000	100.0%	
	Transfer from General Fund - Interfund Loan	-	36,452	36,452	100.0%	
	Transfer from Golf Cap Proj Fund	-	42,000	42,000	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	41,758	0.0%	
	Total Revenue	\$ 29,971	\$ 818,392	\$ 1,046,864	78.2%	
	Personnel Services	11,877	127,721	246,305	51.9%	
	Materials and Services	12,832	122,129	190,900	64.0%	
	Transfer to Golf Capital Project Fund 135	-	242,378	242,378	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	167,281	0.0%	
	Total Expenditures	\$ 24,709	\$ 492,228	\$ 1,046,864	47.0%	
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 23,610	\$ 23,600	100.0%	
	Interest	18	164	200	82.0%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 18	\$ 43,774	\$ 600,360	7.3%	
	Materials and Services	-	-	1,000	0.0%	
	Fire Dept Radio Upgrade	-	-	584,800	0.0%	
	Contingency	-	-	14,560	0.0%	
Total	\$ -	\$ -	\$ 600,360	0.0%		
Resort Utility Underground - Fund 133	Beginning Working Capital	\$ -	\$ 13,597	\$ 13,597	100.0%	
	Total	\$ -	\$ 13,597	\$ 13,597	100.0%	
	Transfer to LID Fund	-	13,597	13,597	100.0%	
	Total	\$ -	\$ 13,597	\$ 13,597	100.0%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending March 31, 2015
 75.1% of Year Elapsed

Department	Description	March	YTD	Budget	Percent of Budget	Narrative
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Capital Project - Fund 135	Equipment Lease Payments	\$ 4,868	\$ 27,138	\$ 41,758	64.99%	
	Contract Payments - Net Operating Income	-	-	7,000	0.00%	
	OTEC Donation - Irrigation	1,000	1,000	-		
	Transfer from General Fund	-	7,000	7,000	100.00%	
	Interfund Loan Transfer from Equipment Fund	-	242,378	242,378	100.00%	
	Total Revenue	5,868	277,516	298,136	93.08%	
	Golf Course Equipment	-	197,612	200,378	98.62%	
	Toro Irrigation Package	-	13,831	14,000	98.79%	
	Transfer to Equipment Fund 108	-	42,000	42,000	100.00%	
	Interfund Loan Payment Equipment Fund	-	-	41,758	0.00%	
	Total Expenditures	-	253,443	298,136	85.01%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending March 31, 2015
75.1% of Year Elapsed

Department	Description	March	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ -	\$ 83,722	\$ 29,000	288.7%	
	Interest	86	2,155	3,000	71.8%	
	Improvement Dist Assessment	2,038	34,575	30,000	115.3%	
	Transfer from General Fund 101	-	980	980	100.0%	
	Transfer from Resort Street Utility Fund 133	-	13,597	13,597	100.0%	
	Total Revenue	\$ 2,124	\$ 135,029	\$ 76,577	176.3%	
	Materials and Services	-	161	300	53.7%	
	Transfer to Equipment Fund	-	15,000	15,000	100.0%	
	Transfer to Silver's Fund	5,106	45,956	61,277	75.0%	
	Total Expenditures & Contingency	\$ 5,106	\$ 61,117	\$ 76,577	79.8%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,918	\$ 2,915	100.1%	
	Donations	-	-	-		
	Interest	2	11	15	73.3%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,930	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ -	357,611	\$ 357,611	100.0%	
	Donations	-	-	-		
	Interest	146	1,342	2,300	58.3%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 146	\$ 358,953	\$ 379,911	94.5%	
	Interest Transfer to GF	146	1,342	3,200	41.9%	
	Unappropriated Ending Fund Balance	-	-	376,711	0.0%	
Total	\$ 146	\$ 1,342	\$ 379,911	0.4%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 254,061	\$ 254,061	100.0%	
	Interest	112	1,031	2,000	51.6%	
	Transfer from General Fund 101	-	20,000	20,000	100.0%	
	Total Revenue	\$ 112	\$ 275,092	\$ 276,061	99.6%	
	Interest Transfer to General Fund	112	1,031	2,000	51.6%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 112	\$ 1,031	\$ 276,061	0.4%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 497,867	\$ 496,584	100.3%	
	Anthony Silvers Bequest (N/R Payments)	270	2,367	3,700	64.0%	
	Interest	227	2,111	7,500	28.1%	
	Transfer from LID Fund for Loan Payment	5,106	45,955	61,277	75.0%	
	Total Revenue	\$ 5,603	\$ 548,300	\$ 569,061	96.4%	
	Street Trees	-	-	6,300	0.0%	
	Unappropriated Ending Fund Balance	-	-	562,761	0.0%	
Total Expenditures & Contingency	\$ -	\$ -	\$ 569,061	0.0%		

**Ambulance Billings and Collections
2014-15**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2013-14 Total	2012-13 Total	2011-12 Total	2010-11 Total	2009-10 Total
Medicare/Welfare																		
Billings	\$ 99,790	\$ 88,320	\$ 87,876	\$ 94,148	\$ 96,014	\$ 127,288	\$ 74,485	\$ 82,124	\$ 108,763				\$ 858,808	\$ 1,047,301	\$ 765,882	\$ 709,057	\$ 816,708	\$ 736,974
Payments	32,232	41,538	32,731	48,775	30,346	39,822	42,185	23,841	48,583				340,053	401,951	381,423	337,315	412,900	331,680
General Insurance/SAIF																		
Billings	32,042	23,142	23,294	25,036	20,522	44,702	64,123	14,352	10,112				257,325	342,121	306,572	299,103	339,810	359,856
Payments	17,629	12,231	13,502	24,198	21,990	13,541	26,610	14,041	21,936				165,678	196,878	179,531	208,883	206,449	224,694
Firemed Subscriptions																		
Billings and Donations	4,050	5,305	5,000	4,450	6,275	9,263	9,406	10,242	6,487				60,478	76,580	63,703	71,778	61,409	54,551
Fire/Med Mgmt Fee*	(1,215)	(1,590)	(1,500)	(1,335)	(1,882)	(2,774)	(2,822)	(3,073)	(1,931)				(18,122)	(22,971)	(19,069)	(21,461)	(18,102)	(18,739)
Amount Due Baker City	2,835	3,715	3,500	3,115	4,393	6,489	6,584	7,169	4,556	-	-	-	*	*	44,634	50,317	43,307	35,811
Payments Received (Prior Month)*	-	-	6,550	3,500	3,115	4,393	6,489	6,584	7,169				37,800	53,609	41,702	44,851	43,343	35,912
New and Renewed Subscriptions	71	97	85	82	112	165	172	195	120				1,099	1,365	1,044			
Total Members	1,482	1,485	1,491	1,497	1,502	1,508	1,524	1,550	1,561				1,166	1,166	1,166	1,242	1,166	1,175
Total Billings	\$ 135,882	\$ 116,767	\$ 116,170	\$ 123,634	\$ 122,811	\$ 181,253	\$ 148,014	\$ 106,718	\$ 125,362	\$ -	\$ -	\$ -	\$ 1,176,611	\$ 1,466,002	\$ 1,136,157	\$ 1,217,927	\$ 1,151,381	\$ 1,057,311
Total Payments	\$ 49,861	\$ 53,769	\$ 52,783	\$ 76,473	\$ 55,451	\$ 57,756	\$ 75,284	\$ 44,466	\$ 77,688	\$ -	\$ -	\$ -	\$ 543,531	\$ 652,438	\$ 602,656	\$ 662,692	\$ 589,185	\$ 555,987
Percent Collections to Billings													46%	45%	53%	54%	51%	53%

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 2013-14 ytd total.