

City of Baker City
Financial Report for the General Fund
Report for the Month Ending December 31, 2015
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,340,669	\$ 1,275,430	105.1%	
	Property Taxes	739,570	2,066,659	2,413,745	85.6%	
	Police Generated Revenue	2,946	17,496	36,750	47.6%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	51,588	352,361	700,000	50.3%	
	Cemetery	3,666	39,973	83,650	47.8%	
	Interest	922	2,437	6,000	40.6%	LGIP interest rate is 0.54%.
	Generated Power Sales	2,557	7,977	70,000	11.4%	Generator was offline July and August.
	Franchise fees	103,581	243,683	653,000	37.3%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	14,921	91,610	169,485	54.1%	
	Airport Ground Leases and Gas Tax	2,246	20,501	34,076	60.2%	
	Cigarette/Liquor Taxes/State Sharing	24,973	88,761	252,000	35.2%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	10,000	10,000	22,500	44.4%	
	COPS Grant - SRO	-	-	62,500	0.0%	
	Traffic School Tuition	-	-	500	0.0%	Classes are held based on demand.
	Admin Services Indirect Cost	25,664	159,195	300,000	53.1%	
	Other Revenue	6,268	46,705	73,875	63.2%	
Grants	-	12,000	14,736	81.4%		
Industrial Park Land Sale	-	-	286,000	0.0%		
Total		\$ 988,902	\$ 4,500,028	\$ 6,454,247	69.7%	

City of Baker City
Financial Report for the General Fund
Report for the Month Ending December 31, 2015
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 42,689	286,444	\$ 569,790	50.3%	
	Materials and Services	68,828	269,089	541,846	49.7%	
	CLG Grant Project	-	6,000	6,000	100.0%	
	Transfer to Fire Equip Reserve Fund 112	-	20,000	20,000	100.0%	
	Transfer to Golf Course Fund 123	-	55,500	55,500	100.0%	This line item was increased \$9,500 by Resolution 3759.
	Transfer to Fund 162 FAA Match	-	15,000	15,000	100.0%	
	Transfer to Playground Imp Fund 134	-	8,000	8,000	100.0%	
	Transfer to Samo Swim Fund 115	-	105,000	105,000	100.0%	
	Transfer to Tree City Fund 129	-	4,000	4,000	100.0%	
	Transfer to Golf Project Fund 135	-	5,000	5,000	100.0%	
Contingency	-	-	68,500	0.0%	This line item was decreased \$21,500 by Resolution 3759.	
	Subtotal	\$ 111,517	\$ 774,033	\$ 1,398,636	55.3%	
Police	Personnel Services	\$ 127,250	\$ 812,526	\$ 1,734,168	46.9%	
	Materials and Services	12,774	89,918	192,255	46.8%	
	Police Car	4,431	32,576	32,000	101.8%	
	Subtotal	\$ 144,455	\$ 935,020	\$ 1,958,423	47.7%	
Fire	Personnel Services	\$ 121,114	\$ 751,463	\$ 1,494,516	50.3%	
	Materials and Services	13,273	70,946	177,999	39.9%	
	Subtotal	\$ 134,387	\$ 822,409	\$ 1,672,515	49.2%	
Cemetery	Personnel Services	\$ 1,445	\$ 11,424	\$ 20,000	57.1%	
	Materials and Services	8,095	62,870	178,391	35.2%	
	Subtotal	\$ 9,540	\$ 74,294	\$ 198,391	37.4%	
Parks	Personnel Services	\$ 942	\$ 12,145	\$ 18,000	67.5%	
	Materials and Services	4,865	35,303	83,424	42.3%	
	Park Improvements	-	3,614	10,000	36.1%	
	Subtotal	\$ 5,807	\$ 51,062	\$ 111,424	45.8%	
Airport	Personnel Services	\$ 39	\$ 1,077	\$ 6,500	16.6%	
	Materials and Services	3,042	19,826	52,714	37.6%	
	Subtotal	\$ 3,081	\$ 20,903	\$ 59,214	35.3%	
Planning	Personnel Services	\$ 45	\$ 495	\$ 1,500	33.0%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ 45	\$ 495	\$ 61,500	0.8%	
Hydro Elect Plant	Personnel Services	\$ 39	\$ 897	\$ 1,500	59.8%	
	Materials and Services	836	16,412	18,671	87.9%	This line item was increased \$12,000 by Resolution 3759.
	Subtotal	\$ 875	\$ 17,309	\$ 20,171	85.8%	

City of Baker City
 Financial Report for the General Fund
 Report for the Month Ending December 31, 2015
 50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 4,267	\$ 8,249	\$ 12,000	68.7%	
	Materials and Services	41	8,679	22,000	39.5%	Includes \$5,000 to HBC for support for downtown community events.
	Subtotal	\$ 4,308	\$ 16,928	\$ 34,000	49.8%	
All Departments	Personnel Services	297,830	1,884,720	3,857,974	48.9%	
	Materials and Services	111,754	573,043	1,327,300	43.2%	
	Capital Outlay	4,431	42,190	48,000	87.9%	
	Transfers	-	212,500	212,500	100.0%	
	Contingency	-	-	68,500	0.0%	
	Unappropriated Ending Fund Balance	-	-	939,973	0.0%	
Grand Total		\$ 414,015	\$ 2,712,453	\$ 6,454,247	42.0%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending December 31, 2015
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 1,380,595	\$ 1,384,358	99.7%	
	Water Sales	190,275	1,244,175	2,197,629	56.6%	
	IFA Forgivable Principal-Facilities Plan	-	1,419	20,000	7.1%	
	Interest	764	4,236	3,000	141.2%	
	Other Revenue	3,195	19,677	33,500	58.7%	
Total		\$ 194,234	\$ 2,650,102	\$ 3,638,487	72.8%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 138,698	\$ 763,993	\$ 1,518,090	50.3%	
	Water Utility Construction	15,769	240,257	598,244	40.2%	
	IFA Loan Payment	-	130,941	130,941	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,191,212	0.0%	
Total		\$ 154,467	\$ 1,135,191	\$ 3,638,487	31.2%	

REVENUE						
Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,027,112	\$ 947,386	108.4%	
	Wastewater Service Charge	97,762	532,506	1,082,257	49.2%	
	Interest	553	2,856	4,000	71.4%	
	G Street LID	-	330	660	50.0%	
	Other Revenue	3,493	90,714	47,282	191.9%	
Total		\$ 101,808	\$ 1,653,518	\$ 2,081,585	79.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 74,585	\$ 440,299	\$ 1,028,820	42.8%	
	Wastewater Construction	458	12,088	333,189	3.6%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	619,576	0.0%	
Total		\$ 75,043	\$ 452,387	\$ 2,081,585	21.7%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending December 31, 2015
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ (177)	\$ -		
	Miscellaneous Revenue	-	500	-		
	Transfer from the General Fund	-	55,500	55,500	100.0%	This line item was increased \$9,500 by Resolution 3759.
Total		\$ -	\$ 55,823	\$ 55,500	100.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 73	\$ 470	\$ 3,500	13.4%	
	Materials & Services	361	12,566	27,000	46.5%	This line item was increased \$9,500 by Resolution 3759.
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Irrigation Plan	-	-	5,000	0.0%	Grant match is split between funds.
	Contingency	-	-	-	-	
	Unappropriated Ending Fund Balance	-	-	-	-	
Total		\$ 434	\$ 13,036	\$ 55,500	23.5%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 106,340	\$ 110,821	96.0%	
	City Permits	8,308	67,955	112,263	60.5%	
	County Permits	3,519	68,209	131,560	51.8%	
	Interest	83	396	750	52.8%	
	Other Revenue	1,199	13,167	24,029	54.8%	Includes the State surcharge pass through.
	Total	\$ 13,109	\$ 256,067	\$ 379,423	67.5%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 11,005	\$ 54,580	\$ 171,491	31.8%	
	Materials and Services	7,175	45,352	124,776	36.3%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	63,156	0.0%	
Total	\$ 18,180	\$ 99,932	\$ 379,423	26.3%		

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 373,073	\$ 361,034	103.3%	
	Wastewater Service Charge	10,386	55,535	109,825	50.6%	
	Interest	204	1,052	2,000	52.6%	
Total	\$ 10,590	\$ 429,660	\$ 472,859	90.9%		
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 519	\$ 2,776	\$ 5,491	50.6%	
	Feasibility Study	-	-	20,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	357,368	0.0%	
Total	\$ 519	\$ 2,776	\$ 472,859	0.6%		

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending December 31, 2015
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 848,465	\$ 776,903	109.21%	
	Property Taxes	173,162	483,883	565,114	85.63%	
	State Gas Tax	44,928	244,172	585,000	41.74%	
	Surface Trans Project	-	107,013	107,013	100.00%	
	Interest	529	2,103	2,500	84.12%	
	Other Revenue	361	13,122	13,891	94.46%	
Total		\$ 218,980	\$ 1,698,758	\$ 2,050,421	82.85%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 51,129	\$ 397,647	\$ 794,250	50.07%	
	Storm Water Maintenance	6,601	14,876	143,446	10.37%	
	Preventative Maintenance	1,592	175,539	506,025	34.69%	
	Street Lighting	7,497	39,472	86,214	45.78%	
	Snow and Ice Control	27,836	31,153	88,303	35.28%	
	Street Construction	7	563	7,828	7.19%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	324,355	0.00%	
	Total		\$ 94,662	\$ 659,250	\$ 2,050,421	32.15%

REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 86,486	\$ 80,000	108.11%	
	Property Tax Revenue	24,727	69,098	80,774	85.54%	
	Grant Income	27,000	27,000	-		Heating system - anonymous donor.
	Interest	78	463	300	154.33%	
	Transfer from General Fund	-	105,000	105,000	100.00%	
	Total Revenue	51,805	288,047	266,074	108.26%	
	Personnel Services	3,772	9,055	12,000	75.46%	
	Materials & Services	8,558	42,436	89,074	47.64%	
	Capital Outlay	18,633	91,133	165,000	55.23%	Pool resurface \$72,500; sand filters \$18,633.
	Contingency	-	-	-	-	
	Total Expenditures	30,963	142,624	266,074	53.60%	

REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 3,319	\$ 2,600	127.65%	
	Interest	2	16	15	106.67%	
	OTEC Tree Replacement	100	100	1,300	7.69%	
	Transfer from General Fund	-	4,000	4,000	100.00%	
	Total Revenue	102	7,435	7,915	93.94%	
	Personnel Services	328	1,867	4,000	46.68%	
	Materials & Services	-	1,052	3,915	26.87%	
	Contingency	-	-	-	-	
	Total Expenditures	328	2,919	7,915	36.88%	

REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 108,016	\$ 101,554	106.36%	
	Sidewalk Utility Fee	5,193	28,345	55,000	51.54%	
	Interest	61	315	400	78.75%	
	Total Revenue	5,254	136,676	156,954	87.08%	
	Sidewalk Grants	3,236	11,076	41,390	26.76%	
	Sidewalk Construction	-	-	60,797	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	34,767	0.00%	
	Total	3,236	11,076	156,954	7.06%	

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending December 31, 2015
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ -	\$ 3,695	\$ 3,590	102.9%	
	Interest	6	31	-		
	Transfer from General Fund	-	8,000	8,000	100.0%	
	Total Revenue	\$ 6	\$ 11,726	\$ 11,590	101.2%	
	Personnel Services	-	-	-		
	Materials & Services	-	117	11,590	1.0%	
	Total Expenditures	\$ -	\$ 117	\$ 11,590	1.0%	
FAA Airport - Fund 162	Beginning Working Capital	\$ -	\$ 5,353	\$ 5,353	100.0%	
	FAA Grant	28,745	52,717	150,000	35.1%	
	Transfer from GF - FAA Grant Match	-	15,000	15,000	100.0%	
	Total Revenue	\$ 28,745	\$ 73,070	\$ 170,353	42.9%	
	Materials & Services	41,462	65,097	170,353	38.2%	
	Total Expenditures	\$ 41,462	\$ 65,097	\$ 170,353	38.2%	
Comm Dev Projects - Fund 166	Beginning Working Capital	-	12,452	11,937	104.3%	
	Revenues	114	15,644	1,250	1251.5%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 114	\$ 28,096	\$ 13,187	213.1%	
	Big Deal Grants	-	1,068	5,000	21.4%	
	Unappropriated Ending Fund Balance	-	-	8,187	0.0%	
	Total Expenditures	\$ -	\$ 1,068	\$ 13,187	8.1%	
Skateboard Park Project - Fund 171	Beginning Working Capital	\$ -	\$ 4,179	\$ 4,174	100.1%	
	Revenues	2	11	15	73.3%	
	Expenditures	-	-	4,189	0.0%	
Lamp III Project - Fund 174	Beginning Working Capital	\$ -	\$ (100,999)	\$ -		
	Interest	-	-	-		
	Recreational Trails Grant	27,060	108,240	60,000	180.4%	
	Total Revenue	\$ 27,060	\$ 7,241	\$ 60,000	12.1%	
	Personnel Services	\$ 101	\$ 3,061	\$ 10,000	30.6%	
	Materials and Services	-	4,130	50,000	8.3%	
	Total Expenditures	\$ 101	\$ 7,191	\$ 60,000	12.0%	
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ -	\$ 928	\$ 1,000	92.8%	
	Personnel Services	-	928	1,000	92.8%	
Ice Cream Program - Department 706	Beginning Working Capital	\$ -	\$ 727	\$ 677	107.4%	
	Expenditures	-	-	677	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	\$ -	\$ 13,741	\$ 13,328	103.1%	
	Interest	-	-	-		
	Donations	20	11,580	10,000	115.8%	
	Total Revenue	\$ 20	\$ 25,321	\$ 23,328	108.5%	
	Personnel Services	480	954	6,000	15.9%	
	Materials and Services	648	5,291	7,328	72.2%	
	Drug Canine	-	8,840	10,000	88.4%	
	Total Expenditures	\$ 1,128	\$ 15,085	\$ 23,328	64.7%	
Bullet Proof Vest Grant - Department 710	Revenue	\$ -	\$ -	\$ 8,505	0.0%	
	Materials and Services	-	7,962	8,505	93.6%	
Dog Stations - Department 711	Donations	\$ -	\$ 434	\$ 365	118.9%	
	Expenditures	-	-	365	0.0%	
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ 10	100.0%	
	Revenue	-	-	-		
	Expenditures	-	-	10	0.0%	
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 729	\$ 860	84.8%	
	Grants	-	-	750	0.0%	
	Expenditures	-	63	1,610	3.9%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,731	\$ 2,561	106.6%	
	Car Seat Sales/ODOT Grant	90	769	1,500	51.3%	
	Expenditures	50	480	4,061	11.8%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 695	\$ 703	98.9%	
	Donations/Candy Machine Sales	-	54	100	54.0%	
	Expenditures	-	-	803	0.0%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending December 31, 2015
 50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000	100.0%	
	Materials and Services	-	344	1,000	34.4%	
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	\$ -	-	
	Grants/Donations	-	-	1,000	0.0%	
	Materials & Services	-	-	1,000	0.0%	
Dog Park - Dept 730	Donations	\$ -	\$ 150	\$ -	-	
	Materials & Services	-	-	-	-	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending December 31, 2015
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 283,105	\$ 255,000	111.0%	
	Sale of Inventory	2,715	54,822	149,100	36.8%	
	Total Revenue	\$ 2,715	\$ 337,927	\$ 404,100	83.6%	
	Inventory Purchases	7,030	51,814	140,000	37.0%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	214,100	0.0%	
	Total Expenditures	\$ 7,030	\$ 51,814	\$ 404,100	12.8%	
	EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE					
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 378,530	\$ 365,000	103.7%	
	Equipment Charge	39,536	217,274	545,890	39.8%	
	Miscellaneous Income	1,392	2,639	5,000	52.8%	
	Interest	209	1,075	2,750	39.1%	
	Transfer from LID Fund - Elm Street LID	-	17,020	17,200	99.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	40,308	0.0%	
	Total Revenue	\$ 41,137	\$ 616,538	\$ 976,148	63.2%	
	Personnel Services	12,518	65,995	173,513	38.0%	
	Materials and Services	11,628	70,484	202,168	34.9%	
	Transfer to Golf Capital Project Fund 135	-	6,245	6,245	100.0%	
	Admin Vehicle	206	22,675	23,500	96.5%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	370,722	0.0%	
	Total Expenditures	\$ 24,352	\$ 165,399	\$ 976,148	16.9%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending December 31, 2015
50.4% of Year Elapsed

Department	Description	December	YTD	Budget	Percent of Budget	Narrative
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 43,847	\$ 43,780	100.2%	
	Interest	31	170	200	85.0%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 31	\$ 64,017	\$ 620,540	10.3%	
	Materials and Services	-	-	1,000	0.0%	
	Fire Dept Radio Upgrade	-	-	584,800	0.0%	
	Contingency	-	-	34,740	0.0%	
	Total	\$ -	\$ -	\$ 620,540	0.0%	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 1,135	\$ 1,000	113.50%	
	Equipment Lease Payments	5,209	20,154	40,308	50.00%	
	Donations	12,500	14,000	-		Leo Adler grant \$12,500 and \$1,500 golf board donation for irrigation plan.
	Interest	14	56	-		
	Transfer from General Fund	-	5,000	5,000	100.00%	
	Interfund Loan Transfer from Equipment Fund	-	6,245	6,245	100.00%	
	Total Revenue	17,723	46,590	52,553	88.65%	
	Golf Course Equipment - Start Up Equip	-	6,245	6,245	100.00%	
	Irrigation Plan	-	-	6,000	0.00%	Split between funds.
	Interfund Loan Payment Equipment Fund	-	-	40,308	0.00%	
	Total Expenditures	-	6,245	52,553	11.88%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending December 31, 2015
50.4% of Year Elapsed

Department	Section	December	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ -	\$ 69,434	\$ 71,188	97.5%	
	Interest	1,163	2,052	3,000	68.4%	
	Improvement Dist Assessment	9,199	18,789	18,000	104.4%	
	Total Revenue	\$ 10,362	\$ 90,275	\$ 92,188	97.9%	
	Materials and Services	-	2	500	0.4%	
	Transfer to Equipment Fund	-	17,020	17,200	99.0%	
	Transfer to Silver's Fund	6,207	37,242	74,488	50.0%	
	Total Expenditures & Contingency	\$ 6,207	\$ 54,264	\$ 92,188	58.9%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,932	\$ 2,929	100.1%	
	Donations	-	-	-		
	Interest	2	8	12	66.7%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,941	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ 376,842	\$ 376,845	100.0%	
	Donations	-	-	-		
	Interest	184	1,002	2,550	39.3%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 184	\$ 377,844	\$ 399,395	94.6%	
	Interest Transfer to GF	184	1,002	3,200	31.3%	
	Unappropriated Ending Fund Balance	-	-	396,195	0.0%	
	Total	\$ 184	\$ 1,002	\$ 399,395	0.3%	
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	134	730	2,000	36.5%	
	Total Revenue	\$ 134	\$ 274,791	\$ 276,061	99.5%	
	Interest Transfer to General Fund	134	730	2,000	36.5%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 134	\$ 730	\$ 276,061	0.3%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 562,846	\$ 560,000	100.5%	
	Interest	292	1,550	2,500	62.0%	
	Transfer from LID Fund for Loan Payment-Interest	263	1,690	3,000	56.3%	
	Transfer from LID Fund for Loan Payment	5,945	35,555	71,488	49.7%	
	Total Revenue	\$ 6,500	\$ 601,641	\$ 636,988	94.5%	
	Personnel Services	\$ -	\$ -	\$ 250	0.0%	
	Street Trees	-	265	10,250	2.6%	
	Unappropriated Ending Fund Balance	-	-	626,488	0.0%	
	Total Expenditures & Contingency	\$ -	\$ 265	\$ 636,988	0.0%	

**Ambulance Billings and Collections
2015-16**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2014-15 Total	2013-14 Total	2012-13 Total	2011-12 Total	2010-11 Total
Medicare/Welfare																		
Billings	\$ 113,578	\$ 81,714	\$ 93,098	\$ 74,774	\$ 109,810	\$ 88,466							\$ 561,440	\$ 1,127,162	\$ 1,047,301	\$ 765,882	\$ 709,057	\$ 816,708
Payments	45,788	37,419	31,132	30,704	33,648	36,071							214,762	451,875	401,951	381,423	337,315	412,900
General Insurance/SAIF																		
Billings	24,006	43,976	30,301	9,656	16,882	44,930							169,751	363,485	342,121	306,572	299,103	339,810
Payments	14,337	18,770	25,457	23,877	23,739	10,995							117,175	212,501	196,878	179,531	208,883	206,449
Firemed Subscriptions																		
Billings and Donations	6,562	6,220	4,419	5,508	6,459	8,001							37,169	75,332	76,580	63,703	71,778	61,409
Fire/Med Mgmt Fee*	(1,969)	(1,860)	(1,326)	(1,652)	(1,936)	(2,369)							(11,112)	(22,542)	(22,971)	(19,069)	(21,461)	(18,102)
Amount Due Baker City	4,593	4,360	3,093	3,856	4,523	5,632	-	-	-	-	-	-	26,057	52,790	53,609	44,634	50,317	43,307
Payments Received (Prior Month)*	-	4,593	4,360	3,093	3,856	4,523							20,425	52,790	53,609	44,677	44,851	43,343
New and Renewed Subscriptions	107	103	81	100	110	145							646	1,363	1,365	1,044		
Total Members	1,577	1,589	1,597	1,605	1,597	1,596							1,166	1,166	1,166	1,166	1,242	1,166
Total Billings	\$ 144,146	\$ 131,910	\$ 127,818	\$ 89,938	\$ 133,151	\$ 141,397	\$ -	\$ 768,360	\$ 1,565,979	\$ 1,466,002	\$ 1,136,157	\$ 1,079,938	\$ 1,217,927					
Total Payments	\$ 60,125	\$ 60,782	\$ 60,949	\$ 57,674	\$ 61,243	\$ 51,589	\$ -	\$ 352,362	\$ 717,166	\$ 652,438	\$ 605,631	\$ 591,049	\$ 662,692					
Percent Collections to Billings													46%	46%	45%	53%	55%	54%

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 2014-15 ytd total.