

City of Baker City
Financial Report for the General Fund
Report for the Month Ending May 31, 2017
91.8% of Year Elapsed

Fund/Department	Description	May	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 927,549	\$ 979,279	94.7%	
	Property Taxes	18,538	2,490,354	2,479,655	100.4%	
	Police Generated Revenue	3,621	33,776	38,750	87.2%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	54,532	585,996	911,100	64.3%	
	Cemetery	12,641	65,823	75,650	87.0%	
	Interest	1,270	10,253	6,000	170.9%	LGIP interest rate is 1.3%.
	Generated Power Sales	-	28,018	60,000	46.7%	Offline for repairs in May.
	Franchise fees	36,532	531,610	656,000	81.0%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	14,547	171,642	183,287	93.6%	
	Airport Ground Leases and Gas Tax	2,550	34,698	41,173	84.3%	
	Cigarette/Liquor Taxes/State Sharing	50,395	210,375	233,000	90.3%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	6,058	33,770	36,500	92.5%	
	COPS Grant - SRO	9,594	49,864	41,667	119.7%	\$26,697 is 2015-16 reimbursment included in 2016-17 (not received within accrual time period).
	Admin Services Indirect Cost	24,800	299,258	340,000	88.0%	
	Other Revenue	4,190	82,788	73,375	112.8%	
	Economic Development Support	2,633	28,963	33,000	87.8%	
	Grants	-	8,000	12,000	66.7%	CLG grant
	Industrial Park Land Sale	-	-	286,000	0.0%	
Total		\$ 241,901	\$ 5,592,737	\$ 6,486,436	86.2%	

EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE

Administration	Personnel Services	\$ 39,013	450,439	\$ 513,300	87.8%	
	Materials and Services	7,858	409,952	514,406	79.7%	
	City Hall Foundation	-	20,000	24,000	83.3%	
	City Hall HVAC System	-	-	10,000	0.0%	
	Transfer to Fire Equip Reserve Fund 112	-	20,000	20,000	100.0%	
	Transfer to Golf Course Fund 123	-	46,000	46,000	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 Tree City Fund 129	-	4,000	4,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Subtotal	\$ 46,871	\$ 962,391	\$ 1,243,706	77.4%	
Police	Personnel Services	\$ 136,313	\$ 1,624,714	\$ 1,792,807	90.6%	
	Materials and Services	13,705	181,850	219,493	82.9%	
	Subtotal	\$ 150,018	\$ 1,806,564	\$ 2,012,300	89.8%	
Fire	Personnel Services	\$ 124,603	\$ 1,413,590	\$ 1,622,948	87.1%	
	Materials and Services	19,590	165,556	223,576	74.0%	
	Subtotal	\$ 144,193	\$ 1,579,146	\$ 1,846,524	85.5%	
Cemetery	Personal Services	\$ 2,177	\$ 22,926	\$ 21,000	109.2%	
	Materials and Services	16,428	111,640	161,629	69.1%	
	Subtotal	\$ 18,605	\$ 134,566	\$ 182,629	73.7%	
Parks	Personnel Services	\$ 3,193	\$ 15,290	\$ 18,900	80.9%	
	Materials and Services	9,851	66,426	87,909	75.6%	
	Park Improvements	258	8,784	35,000	25.1%	
	Subtotal	\$ 13,302	\$ 90,500	\$ 141,809	63.8%	
Airport	Personnel Services	\$ 544	\$ 14,615	\$ 6,500	224.8%	
	Materials and Services	2,968	42,334	55,623	76.1%	
	Subtotal	\$ 3,512	\$ 56,949	\$ 62,123	91.7%	
Planning	Personnel Services	\$ 356	\$ 856	\$ 1,500	57.1%	
	Materials and Services	-	1,821	60,000	3.0%	The City contracts planning services from Baker County.
	Subtotal	\$ 356	\$ 2,677	\$ 61,500	4.4%	
Hydro Elect Plant	Personnel Services	\$ 188	\$ 660	\$ 1,500	44.0%	
	Materials and Services	6,413	10,475	7,771	134.8%	

City of Baker City
 Financial Report for the General Fund
 Report for the Month Ending May 31, 2017
 91.8% of Year Elapsed

Fund/Department	Description	May	YTD	Budget	Percent of Budget	Narrative
	Subtotal	\$ 6,601	\$ 11,135	\$ 9,271	120.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 6,394	63,968	\$ 87,518	73.1%	
	Materials and Services	-	6,890	16,500	41.8%	Includes \$5,000 to HBC for support for downtown community events.
	Subtotal	\$ 6,394	\$ 70,858	\$ 104,018	68.1%	
All Departments	Personnel Services	312,781	3,607,058	4,065,973	88.7%	
	Materials and Services	76,813	996,944	1,346,907	74.0%	
	Capital Outlay	258	28,784	69,000	41.7%	
	Transfers	-	82,000	82,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	822,556	0.0%	
Grand Total		\$ 389,852	\$ 4,714,786	\$ 6,486,436	72.7%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending May 31, 2017
91.8% of Year Elapsed

Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 1,866,906	\$ 1,934,507	96.5%	
	Water Sales	191,055	2,291,333	2,473,664	92.6%	
	Interest	2,973	23,722	6,000	395.4%	
	Other Revenue	102,520	216,059	35,500	608.6%	Includes Salmon Creek property sale.
	Total	\$ 296,548	\$ 4,398,020	\$ 4,449,671	98.8%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 119,811	\$ 1,168,693	\$ 1,613,677	72.4%	
	Water Utility Construction	18,966	519,358	917,368	56.6%	Includes IFA debt payment of \$123,690.
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,718,626	0.0%	
	Total	\$ 138,777	\$ 1,688,051	\$ 4,449,671	37.9%	

REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,046,303	\$ 1,097,867	95.3%	
	Wastewater Service Charge	90,801	1,036,411	1,082,257	95.8%	
	Interest	1,237	11,434	6,000	190.6%	
	G Street LID Interest	-	762	660	115.5%	
	IFA Technical Assist. Grant/Forgivable Prin.	-	-	20,000	0.0%	
	Other Revenue	3,166	88,676	47,282	187.5%	
Total	\$ 95,204	\$ 2,183,586	\$ 2,254,066	96.9%		
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 95,058	\$ 857,010	\$ 1,058,150	81.0%	
	Wastewater Construction	3,745	203,809	424,383	48.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	671,533	0.0%	
	Total	\$ 98,803	\$ 1,060,819	\$ 2,254,066	47.1%	

REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 15,275	\$ 10,000		
	Miscellaneous Revenue	-	-	-		
	Transfer from the General Fund	-	46,000	46,000	100.0%	
	Total	\$ -	\$ 61,275	\$ 56,000	109.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ -	\$ 1,612	\$ 3,500	46.1%	
	Materials & Services	1,086	9,738	22,500	43.3%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Irrigation Plan	-	4,788	5,000	95.8%	Grant match is split between funds.
	Contingency	-	-	5,000		
	Unappropriated Ending Fund Balance	-	-	-		
Total	\$ 1,086	\$ 16,138	\$ 56,000	28.8%		

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 198,584	\$ 163,566	121.4%	
	City Permits	25,862	114,139	123,150	92.7%	
	County Permits	17,674	188,953	156,060	121.1%	
	Interest	254	2,457	850	289.1%	
	Other Revenue	3,785	29,173	26,308	110.9%	Includes the State surcharge pass through.
	Total					

City of Baker City
 Financial Report for the Enterprise Funds
 Report for the Month Ending May 31, 2017
 91.8% of Year Elapsed

Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
Total		\$ 47,575	\$ 533,306	\$ 469,934	113.5%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 12,810	\$ 143,458	\$ 162,090	88.5%	
	Materials and Services	7,001	125,873	126,390	99.6%	
	Capital Outlay	-	27,317	28,000	97.6%	Inspection vehicle
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	133,454	0.0%	
Total		\$ 19,811	\$ 296,648	\$ 469,934	63.1%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 459,053	\$ 459,596	99.9%	
	Wastewater Service Charge	9,059	105,038	109,825	95.6%	
	Interest	598	4,985	2,500	199.4%	
Total		\$ 9,657	\$ 569,076	\$ 571,921	99.5%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 453	\$ 5,252	\$ 5,491	95.6%	
	Feasibility Study	-	-	25,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	451,430	0.0%	
Total		\$ 453	\$ 5,252	\$ 571,921	0.9%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending May 31, 2017
91.8% of Year Elapsed

Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,043,464	\$ 1,021,770	102.12%	
	Property Taxes	4,341	583,086	580,545	100.44%	
	State Gas Tax	51,061	496,063	585,000	84.80%	
	Surface Trans Project	-	-	109,474	0.00%	
	Interest	1,253	11,146	3,500	318.46%	
	Transfer from Sidewalk Fund	-	10,000	10,000	100.00%	
	Other Revenue	2,087	11,221	13,891	80.78%	
Total		\$ 58,742	\$ 2,154,980	\$ 2,324,180	92.72%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 51,767	\$ 525,733	\$ 930,209	56.52%	
	Storm Water Maintenance	4,240	63,632	158,833	40.06%	
	Preventative Maintenance	1,235	53,999	696,157	7.76%	
	Street Lighting	5,819	73,709	91,009	80.99%	
	Snow and Ice Control	576	311,399	342,602	90.89%	Increased \$250,000 by Resolutions 3781 and 3784.
	Street Construction	30	493	8,021	6.15%	
	Contingency	-	-	-		Decreased \$100,000 by Resolution 3781
	Unappropriated Ending Fund Balance	-	-	97,349	0.00%	Decreased \$150,000 by Resolution 3784.
Total		\$ 63,667	\$ 1,028,965	\$ 2,324,180	44.27%	

REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 184,125	\$ 178,830	102.96%	
	Property Tax Revenue	620	83,267	82,980	100.35%	
	Donations	-	3,000	3,000	100.00%	YMCA donations for showers.
	Energy Trust Incentive	-	35,097	30,000	116.99%	
	Interest	-	509	450	113.11%	
	Interfund Loan from Equipment & Veh Fund	-	39,000	39,000	100.00%	
	Total Revenue	620	344,998	334,260	103.21%	
	Personnel Services	147	7,471	13,000	57.47%	
	Materials & Services	5,502	58,861	86,260	68.24%	
	Capital Outlay	-	252,073	235,000	107.27%	Heating system \$238,753; Shower units \$13,321
	Contingency	-	-	-		
	Total Expenditures	5,649	318,405	334,260	95.26%	

REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,752	\$ 2,700	176.00%	
	Interest	6	70	20	320.00%	
	OTEC Tree Replacement	300	900	1,000	90.00%	
	Transfer from General Fund	-	4,000	4,000	100.00%	
	Total Revenue	306	9,722	7,720	125.93%	
	Personnel Services	389	3,874	4,000	96.85%	
	Materials & Services	209	1,026	3,720	27.58%	
	Contingency	-	-	-		
Total Expenditures	598	4,900	7,720	63.47%		

REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
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Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 141,675	\$ 121,000	117.09%
	Sidewalk Utility Fee	4,641	53,313	55,000	96.93%
	Interest	178	1,463	700	209.00%
	Total Revenue	4,819	196,451	176,700	111.18%
	Sidewalk Grants	7,615	24,369	41,390	58.88%
	Sidewalk Construction	-	-	65,160	0.00%
	Transfer to the Street Fund	-	10,000	10,000	100.00%
	Contingency	-	-	20,000	0.00%
	Unappropriated Ending Fund Balance	-	-	40,150	0.00%
	Total	7,615	34,369	176,700	19.45%

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending May 31, 2017
 91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Department 134	Beginning Working Capital	\$ -	\$ 26,692	\$ 26,660	100.1%	
	Interest	16	187	-		
	Transfer from General Fund	-	4,500	4,500	100.0%	
	Total Revenue	\$ 16	\$ 31,379	\$ 31,160	100.7%	
	Personnel Services	1,496	1,496	1,000		Cedar Acres Park project.
	Materials & Services	5,163	20,809	30,160	69.0%	
	Total Expenditures	\$ 6,659	\$ 22,305	\$ 31,160	71.6%	
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ (4,210)	\$ 3,500	-120.3%	
	Grant Income - FAA/Connect Oregon VI	25,016	42,925	1,638,973	2.6%	
	Miscellaneous Income	-	1,932	-	#N/A	
	Transfer from GF - FAA Grant Match	-	7,500	7,500	100.0%	
	Total Revenue	\$ 25,016	\$ 48,147	\$ 1,649,973	2.9%	
	Materials & Services	-	40,763	1,640,000	2.5%	
	Contingency	-	-	9,973	0.0%	
	Total Expenditures	\$ -	\$ 40,763	\$ 1,649,973	2.5%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 27,729	\$ 24,675	112.4%	
	Revenues	146	16,369	1,200	1364.1%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 146	\$ 44,098	\$ 25,875	170.4%	
	Big Deal Grants	-	1,000	5,000	0	
	Unappropriated Ending Fund Balance	-	-	20,875	0.0%	
	Total Expenditures	\$ -	\$ 1,000	\$ 25,875	3.9%	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,205	\$ 4,197	100.2%	
	Revenues	5	41	-		
	Expenditures	-	-	4,197	0.0%	
Lamp III Project - Department 174	Beginning Working Capital	\$ -	\$ 99	\$ 100		
	Interest	-	-	-		
	Total Revenue	\$ -	\$ 99	\$ 100	99.0%	
	Personnel Services	\$ -	\$ -	\$ 100		
	Materials and Services	-	-	-		
	Total Expenditures	\$ -	\$ -	\$ 100	\$ -	
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	\$ 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	\$ -	\$ 3,324	\$ 3,500	95.0%	
	Interest	-	-	-		
	Donations	-	30,228	10,000		
	Total Revenue	\$ -	\$ 33,552	\$ 13,500	248.5%	
	Personnel Services	656	7,222	7,500	96.3%	
	Materials and Services	107	7,852	6,000	130.9%	
	Total Expenditures	\$ 763	\$ 15,074	\$ 13,500	111.7%	
Dog Stations - Department 711	Donations	\$ -	\$ 14	\$ -		
	Expenditures	-	-	-		
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ 10		
	Revenue	-	-	-		
	Expenditures	-	-	10		
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 1,416	\$ 1,400	101.1%	
	Grants	-	750	-		
	Expenditures	-	-	1,400	0.0%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,112	\$ 1,900		
	Car Seat Sales/ODOT Grant	80	2,108	1,500	140.5%	
	Expenditures	-	2,063	3,400	60.7%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 790	\$ 775	101.9%	
	Donations/Candy Machine Sales	-	72	100	72.0%	
	Expenditures	-	29	875	3.3%	
Tactical Equipment - Dept 726	Beginning Working Capital	\$ -	\$ 521	\$ -		
	Materials and Services	-	-	-		
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 568	\$ 655	86.7%	
	Materials and Services	-	-	655	0.0%	
Police Reserve Program - Dept 728	Beginning Working Capital	\$ -	\$ 88	\$ 88		
	Materials & Services	-	-	88		
Salt Lick Sculpture - Dept 729	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000		
	Grants/Donations	-	-	-		

City of Baker City
 Financial Report for the Special Revenue Grant Funds
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Department	Description	May	YTD	Budget	Percent of Budget	Narrative
Dog Park - Dept 730	Materials & Services	-	-	1,000		
	Beginning Working Capital	\$ -	\$ 150	\$ 150		
	Grants/Donations	-	1,135	-		
	Materials & Services	-	29	150		
S.W.A.T. Equipment - Dept 731	Beginning Working Capital	\$ -	\$ 850	\$ 850		
	Grants/Donations	-	1,526	24,150		
	S.W.A.T. Equipment	-	-	25,000		
	Beginning Working Capital	\$ -	\$ -	\$ -		
Naloxone Life Saving Med - Dept 732	Grants/Donations	-	1,350	-		
	Materials & Services	-	1,350	-		
	Beginning Working Capital	\$ -	\$ -	\$ -		

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending May 31, 2017
91.8% of Year Elapsed

Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 283,759	\$ 255,000	111.3%	
	Sale of Inventory	6,039	75,277	162,435	46.3%	
	Interest	-	30	-		
	Total Revenue	\$ 6,039	\$ 359,066	\$ 417,435	86.0%	
	Inventory Purchases	10,078	109,560	140,000	78.3%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	227,435	0.0%	
	Total Expenditures	\$ 10,078	\$ 109,560	\$ 417,435	26.2%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 494,277	\$ 464,000	106.5%	
	Equipment Charge	29,635	461,965	605,781	76.3%	
	Miscellaneous Income	-	6,311	5,000	126.2%	
	Interest	354	4,159	2,750	151.2%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	40,562	0.0%	
	Total Revenue	\$ 29,989	\$ 966,712	\$ 1,118,093	86.5%	
	Personnel Services	13,276	133,067	195,244	68.2%	
	Materials and Services	22,096	170,609	202,425	84.3%	
	Transfer - Interfund Loan Samo Swim	-	39,000	39,000	100.0%	
	Capital Outlay	-	311,745	313,000	99.6%	Two replacement public works pickups \$58,212 and street sweeper \$253,533.
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	168,424	0.0%	
	Total Expenditures	\$ 35,372	\$ 654,421	\$ 1,118,093	58.5%	
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 64,250	\$ 64,200	100.1%	
	Interest	83	823	400	205.8%	
	Grants and Donations	-	11,000	449,620	2.4%	
	Miscellaneous Income	-	2,320	-		
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 83	\$ 98,393	\$ 534,220	18.4%	
	Materials and Services	-	2,320	1,000	232.0%	
	Fire Dept Radio Upgrade	-	6,623	463,620	1.4%	
	Portable EMS Equipment	-	12,571	-		
	Contingency	-	-	69,600	0.0%	
	Total	\$ -	\$ 21,514	\$ 534,220	4.0%	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 472	\$ -		
	Equipment Lease Payments	-	30,584	40,562	75.40%	
	Interest	33	183	-		
	Total Revenue	33	31,239	40,562	77.02%	
	Interfund Loan Payment Equipment Fund	-	-	40,562	0.00%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending May 31, 2017
91.8% of Year Elapsed

Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
	Total Expenditures	-	-	40,562	0.00%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending May 31, 2017
91.8% of Year Elapsed

Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 10,519	\$ 7,600	138.4%	
	Interest	72	1,035	1,750	59.1%	
	Improvement Dist Assessment	1,778	39,042	20,000	195.2%	
	Total Revenue	\$ 1,850	\$ 50,596	\$ 29,350	172.4%	
	Materials and Services	-	13	500	2.6%	
	Transfer to Silver's Fund	2,404	26,445	28,850	91.7%	
	Total Expenditures & Contingency	\$ 2,404	\$ 26,458	\$ 29,350	90.1%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,951	\$ 2,948	100.1%	
	Donations	-	-	-		
	Interest	3	29	12	241.7%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,960	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	396,004	\$ 396,020	100.0%	
	Donations	-	-	-		
	Interest	426	3,849	3,375	114.0%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 426	\$ 399,853	\$ 419,395	95.3%	
	Interest Transfer to GF	426	3,849	4,200	91.6%	
	Unappropriated Ending Fund Balance	-	-	415,195	0.0%	
Total	\$ 426	\$ 3,849	\$ 419,395	0.9%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	296	2,669	3,000	89.0%	
	Total Revenue	\$ 296	\$ 276,730	\$ 277,061	99.9%	
	Interest Transfer to General Fund	296	2,669	3,000	89.0%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 296	\$ 2,669	\$ 277,061	1.0%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 636,991	\$ 629,000	101.3%	
	Tree Grant Match	\$ 100	100	-		
	Interest	719	6,368	4,000	159.2%	
	Transfer from LID Fund for Loan Payment-Interest	271	2,733	2,643	103.4%	
	Transfer from LID Fund for Loan Payment	2,133	23,713	26,207	90.5%	
	Total Revenue	\$ 3,223	\$ 669,905	\$ 661,850	101.2%	
	Personnel Services	\$ 121	\$ 121	\$ 3,500	3.5%	
	Street Trees	2,424	2,574	10,500	24.5%	
	Unappropriated Ending Fund Balance	-	-	647,850	0.0%	
	Total Expenditures & Contingency	\$ 2,545	\$ 2,695	\$ 661,850	0.4%	

**Ambulance Billings and Collections
2016-17**

	July	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2015-16 Total	2014-15 Total	2013-14 Total	2012-13 Total	2011-12 Total
Medicare/Welfare																	
Billings	\$ 93,787	\$ 58,245	\$ 91,511	\$ 101,002	\$ 87,674	\$ 114,471	\$61,060	\$ 100,030	\$ 106,301	\$ 63,902	\$ 74,290	\$ 1,042,404	\$ 1,202,569	\$ 1,127,162	\$ 1,047,301	\$ 765,882	\$ 709,057
Payments	32,633	31,001	25,674	33,805	51,627	37,753	30,718	22,398	33,133	40,773	15,742	392,622	444,242	451,875	401,951	381,423	337,315
General Insurance/SAIF																	
Billings	24,176	17,291	16,048	35,526	34,366	37,220	33,672	22,756	18,782	29,152	9,317	302,805	327,144	363,485	342,121	306,572	299,103
Payments	9,512	11,624	9,080	12,376	21,741	17,356	20,823	17,021	13,553	9,680	13,710	175,372	214,016	212,501	196,878	179,531	208,883
Firemed Subscriptions																	
Billings and Donations	5,350	6,012	6,630	6,082	7,696	9,955	12,078	8,851	5,833	6,040	6,267	85,944	86,232	75,332	76,580	63,703	71,778
Fire/Med Mgmt Fee*	(1,605)	(1,804)	(1,980)	(1,817)	(2,302)	(2,978)	(3,618)	(2,633)	(1,750)	(1,800)	(1,880)	(25,712)	(25,823)	(22,542)	(22,971)	(19,069)	(21,461)
Amount Due Baker City	3,745	4,208	4,650	4,265	5,394	6,977	8,460	6,218	4,083	4,240	4,387	60,232	60,409	52,790	53,609	44,634	50,317
Payments Received (Prior Month)*	-	3,605	4,208	4,650	4,265	5,394	6,977	8,460	6,218	4,083	4,240	55,845	55,745	52,790	53,609	44,677	44,851
New and Renewed Subscriptions	95	108	114	106	138	187	234	164	108	104	102	1,550	1,531	1,363	1,365	1,044	-
Total Members	1,680	1,700	1,738	1,717	1,704	1,695	1,689	1,715	1,723	1,718	1,729	1,166	1,166	1,166	1,166	1,166	1,242
Total Billings	\$ 123,313	\$ 81,548	\$ 114,189	\$ 142,610	\$ 129,736	\$ 161,646	\$106,810	\$ 131,637	\$ 130,916	\$ 99,094	\$ 89,874	\$ 1,431,153	\$ 1,615,945	\$ 1,565,979	\$ 1,466,002	\$ 1,136,157	\$ 1,079,938
Total Payments	\$ 42,145	\$ 46,230	\$ 38,962	\$ 50,831	\$ 77,633	\$ 60,503	\$58,518	\$ 47,879	\$ 52,904	\$ 54,536	\$ 33,692	\$ 623,839	\$ 714,003	\$ 717,166	\$ 652,438	\$ 605,631	\$ 591,049
Percent Collections to Billings												44%	44%	46%	45%	53%	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 2015-16 ytd total.