

**City of Baker City**  
**Financial Report for the General Fund**  
**Report for the Month Ending April 30, 2018**  
**83.3% of Year Elapsed**

Fund/Department	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>REVENUE</b>						
<b>General Fund</b>	Beginning Working Capital	\$ -	\$ 771,148	\$ 657,359	117.3%	
	Property Taxes	23,808	2,529,633	2,619,169	96.6%	
	Police Generated Revenue	5,661	30,969	36,750	84.3%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	101,930	606,367	731,100	82.9%	Includes commercial assists of \$500 year-to-date.
	Cemetery	10,296	93,136	77,100	120.8%	
	Interest	2,525	14,717	9,000	163.5%	LGIP interest rate is 2.1%.
	Generated Power Sales	3,621	37,757	41,000	92.1%	
	Franchise fees	34,761	496,157	664,500	74.7%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	15,236	167,972	201,067	83.5%	
	Airport Ground Leases and Gas Tax	2,050	29,237	41,173	71.0%	
	Cigarette/Liquor Taxes/State Sharing	38,943	164,470	262,000	62.8%	State payments are received monthly or quarterly.
	Marijuana Tax	-	29,417	-		One-time only distribution.
	School Resource Office (SRO) Reimb 5J	-	42,079	49,020	85.8%	
	COPS Grant - SRO	-	13,542	27,083	50.0%	
	Admin Services Indirect Cost	39,766	320,085	380,000	84.2%	
	Other Revenue	4,029	75,843	86,875	87.3%	
	Economic Development Support	-	58,665	88,000	66.7%	
	DUII Grant (OR Impact)	-	4,882	4,882	100.0%	
	Ecite Grant	-	42,341	43,425	97.5%	
	CLG Grant	-	4,000	4,000	100.0%	
	Public Safety Fee	13,387	129,595	183,600	70.6%	
<b>Total</b>		<b>\$ 296,013</b>	<b>\$ 5,662,012</b>	<b>\$ 6,207,103</b>	<b>91.2%</b>	

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<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Administration</b>	Personnel Services	\$ 41,151	421,610	\$ 517,055	81.5%	
	Materials and Services	7,009	391,735	534,150	73.3%	
	CLG Grant Pass-thru to HBC	-	4,000	4,000	100.0%	
	Transfer to Golf Course Fund 123	-	30,000	30,000	100.0%	
	Transfer to LAMP Fund 174	-	12,000	12,000	100.0%	This budget line was increased \$12,000 by Resolution 3806.
	Contingency	-	-	100,000	0.0%	
	<b>Subtotal</b>	<b>\$ 48,160</b>	<b>\$ 859,345</b>	<b>\$ 1,197,205</b>	<b>71.8%</b>	
<b>Police</b>	Personnel Services	\$ 153,351	\$ 1,557,473	\$ 1,909,586	81.6%	
	Materials and Services	13,598	201,539	232,670	86.6%	
	<b>Subtotal</b>	<b>\$ 166,949</b>	<b>\$ 1,759,012</b>	<b>\$ 2,142,256</b>	<b>82.1%</b>	
<b>Fire</b>	Personnel Services	\$ 144,887	\$ 1,313,226	\$ 1,638,944	80.1%	
	Materials and Services	11,153	137,421	173,746	79.1%	
	Capital Outlay	734	808	-		FEP Type III engine modifications.
	<b>Subtotal</b>	<b>\$ 156,774</b>	<b>\$ 1,451,455</b>	<b>\$ 1,812,690</b>	<b>80.1%</b>	
<b>Cemetery</b>	Personnel Services	\$ 1,955	\$ 15,522	\$ 22,050	70.4%	
	Materials and Services	9,777	96,894	142,806	67.9%	
	<b>Subtotal</b>	<b>\$ 11,732</b>	<b>\$ 112,416</b>	<b>\$ 164,856</b>	<b>68.2%</b>	
<b>Parks</b>	Personnel Services	\$ 1,031	\$ 13,452	\$ 19,845	67.8%	
	Materials and Services	12,951	64,804	83,673	77.4%	
	Park Improvements	-	-	-		This budget line was decreased \$12,000 by Resolution 3806.
	<b>Subtotal</b>	<b>\$ 13,982</b>	<b>\$ 78,256</b>	<b>\$ 103,518</b>	<b>75.6%</b>	
<b>Airport</b>	Personnel Services	\$ 231	\$ 4,214	\$ 7,000	60.2%	
	Materials and Services	3,543	36,383	50,651	71.8%	
	<b>Subtotal</b>	<b>\$ 3,774</b>	<b>\$ 40,597</b>	<b>\$ 57,651</b>	<b>70.4%</b>	
<b>Planning</b>	Personnel Services	\$ 27	\$ 833	\$ 1,500	55.5%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	<b>Subtotal</b>	<b>\$ 27</b>	<b>\$ 833</b>	<b>\$ 61,500</b>	<b>1.4%</b>	
<b>Hydro Elect Plant</b>	Personnel Services	\$ -	\$ 737	\$ 1,500	49.1%	
	Materials and Services	529	5,254	7,771	67.6%	
	<b>Subtotal</b>	<b>\$ 529</b>	<b>\$ 5,991</b>	<b>\$ 9,271</b>	<b>64.6%</b>	

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Fund/Department	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Community Development</b>	Personnel Services	\$ 6,451	84,927	\$ 111,800	76.0%	
	Materials and Services	1,439	2,072	3,500	59.2%	
	<b>Subtotal</b>	<b>\$ 7,890</b>	<b>\$ 86,999</b>	<b>\$ 115,300</b>	<b>75.5%</b>	
<b>All Departments</b>	<b>Personnel Services</b>	<b>349,084</b>	<b>3,411,994</b>	<b>4,229,280</b>	<b>80.7%</b>	
	<b>Materials and Services</b>	<b>59,999</b>	<b>936,102</b>	<b>1,288,967</b>	<b>72.6%</b>	
	<b>Capital Outlay</b>	<b>734</b>	<b>4,808</b>	<b>4,000</b>	<b>120.2%</b>	
	<b>Transfers</b>	<b>-</b>	<b>42,000</b>	<b>42,000</b>	<b>100.0%</b>	
	<b>Contingency</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>0.0%</b>	
	<b>Unappropriated Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>542,856</b>	<b>0.0%</b>	
<b>Grand Total</b>		<b>\$ 409,817</b>	<b>\$ 4,394,904</b>	<b>\$ 6,207,103</b>	<b>70.8%</b>	

City of Baker City  
 Financial Report for the Enterprise Funds  
 Report for the Month Ending April 30, 2018  
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Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 2,900,937	\$ 2,364,185	122.7%	
	Water Sales	191,066	2,265,673	2,721,030	83.3%	
	Interest	6,281	45,938	20,000	229.7%	
	Other Revenue	14,305	43,647	41,500	105.2%	Includes Salmon Creek property sale.
	<b>Total</b>	<b>\$ 211,652</b>	<b>\$ 5,256,195</b>	<b>\$ 5,146,715</b>	<b>102.1%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Water Fund - 104	Water Utility Maintenance	\$ 102,880	\$ 1,172,946	\$ 1,665,261	70.4%	
	Water Utility Construction	244,559	580,842	1,544,597	37.6%	Includes IFA debt payment of \$123,690.
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,736,857	0.0%	
	<b>Total</b>	<b>\$ 347,439</b>	<b>\$ 1,753,788</b>	<b>\$ 5,146,715</b>	<b>34.1%</b>	

<b>REVENUE</b>						
Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,162,470	\$ 972,910	119.5%	
	Wastewater Service Charge	104,519	1,001,032	1,190,483	84.1%	
	Interest	2,199	15,903	12,000	132.5%	
	G Street LID Interest	-	871	840	103.7%	
	Grants	9,957	29,957	50,000	59.9%	
	Other Revenue	6,472	75,233	47,282	159.1%	
	<b>Total</b>	<b>\$ 123,147</b>	<b>\$ 2,285,466</b>	<b>\$ 2,273,515</b>	<b>100.5%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 78,669	\$ 832,946	\$ 1,117,703	74.5%	
	Wastewater Construction	2,541	111,749	595,925	18.8%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	459,887	0.0%	
	<b>Total</b>	<b>\$ 81,210</b>	<b>\$ 944,695</b>	<b>\$ 2,273,515</b>	<b>41.6%</b>	

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Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>REVENUE</b>						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 23,332	\$ 17,500	133.3%	
	Transfer from the General Fund	-	30,000	30,000	100.0%	
<b>Total</b>		<b>\$ -</b>	<b>\$ 53,332</b>	<b>\$ 47,500</b>	<b>112.3%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Golf Course Fund - 123	Personnel Services	\$ 28	\$ 716	\$ 6,000	11.9%	
	Materials & Services	1,289	8,726	20,219	43.2%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	1,281		
	Unappropriated Ending Fund Balance	-	-	-		
<b>Total</b>		<b>\$ 1,317</b>	<b>\$ 9,442</b>	<b>\$ 47,500</b>	<b>19.9%</b>	

<b>REVENUE</b>						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 237,026	\$ 216,330	109.6%	
	City Permits	33,464	187,968	109,450	171.7%	
	County Permits	15,905	127,315	184,520	69.0%	
	Interest	594	4,196	2,500	167.8%	
	Other Revenue	4,052	29,790	28,274	105.4%	Includes the State surcharge pass through.
	<b>Total</b>		<b>\$ 54,015</b>	<b>\$ 586,295</b>	<b>\$ 541,074</b>	<b>108.4%</b>
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Building Inspections Fund - 127	Personnel Services	\$ 14,270	\$ 136,895	\$ 183,385	74.6%	
	Materials and Services	9,074	105,734	148,896	71.0%	
	Contingency	-	-	40,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	168,793	0.0%	
	<b>Total</b>		<b>\$ 23,344</b>	<b>\$ 242,629</b>	<b>\$ 541,074</b>	<b>44.8%</b>

<b>REVENUE</b>						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 574,563	\$ 546,107	105.2%	
	Wastewater Service Charge	9,148	92,483	109,825	84.2%	
	Interest	1,105	8,057	6,000	134.3%	
<b>Total</b>		<b>\$ 10,253</b>	<b>\$ 675,103</b>	<b>\$ 661,932</b>	<b>102.0%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 457	\$ 4,624	\$ 5,491	84.2%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	566,441	0.0%	
<b>Total</b>		<b>\$ 457</b>	<b>\$ 4,624</b>	<b>\$ 661,932</b>	<b>0.7%</b>	

City of Baker City  
Financial Report for the Special Revenue Funds  
Report for the Month Ending April 30, 2018  
83.3% of Year Elapsed

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>REVENUE</b>						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,159,225	\$ 1,062,895	109.06%	
	Property Taxes	5,574	586,430	582,356	100.70%	
	State Gas Tax	46,051	453,784	595,000	76.27%	
	Surface Trans Project	-	215,707	222,276	97.04%	
	Interest	1,954	13,851	3,500	395.74%	
	Transfer from Sidewalk Fund	-	60,000	60,000	100.00%	
	Other Revenue	548	12,702	13,891	91.44%	
	Transfer from Sidewalk Fund	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 54,127</b>	<b>\$ 2,501,699</b>	<b>\$ 2,539,918</b>	<b>98.50%</b>		

<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 40,351	\$ 711,968	\$ 1,001,236	71.11%	
	Storm Water Maintenance	169	28,559	135,236	21.12%	
	Preventative Maintenance	129	501,153	756,982	66.20%	
	Street Lighting	12,231	70,615	100,548	70.23%	
	Snow and Ice Control	54	47,460	97,089	48.88%	
	Street Construction	1,966	2,177	6,370	34.18%	
	Contingency	-	-	150,000	-	
	Unappropriated Ending Fund Balance	-	-	292,457	0.00%	
	<b>Total Expenditures</b>	<b>\$ 54,900</b>	<b>\$ 1,361,932</b>	<b>\$ 2,539,918</b>	<b>53.62%</b>	

<b>REVENUE, EXPENDITURES &amp; CONTINGENCY</b>						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 20,854	\$ 9,000	231.71%	
	Property Tax Revenue	796	83,742	86,812	96.46%	
	Miscellaneous Revenue	-	25	-	-	
	OTEC Energy Rebate	-	11,843	12,000	98.69%	
	Interest	64	64	250	25.60%	
	Interfund Loan from Equipment & Veh Fund	-	-	-	-	
	<b>Total Revenue</b>	<b>860</b>	<b>116,528</b>	<b>108,062</b>	<b>107.83%</b>	
	Personnel Services	1,307	10,879	11,000	98.90%	
	Materials & Services	8,624	68,666	87,477	78.50%	
	Transfer Interfund Loan Payment	-	8,091	8,091	100.00%	
	Contingency	-	-	1,494	-	
	<b>Total Expenditures</b>	<b>9,931</b>	<b>87,636</b>	<b>108,062</b>	<b>81.10%</b>	

<b>REVENUE AND EXPENDITURES</b>						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,227	\$ 4,300	98.30%	
	Interest	8	56	75	74.67%	
	OTEC Tree Replacement	-	500	1,000	50.00%	
	<b>Total Revenue</b>	<b>8</b>	<b>4,783</b>	<b>5,375</b>	<b>88.99%</b>	
	Personnel Services	-	85	1,000	8.50%	
	Materials & Services	3	10	4,375	0.23%	
	Contingency	-	-	-	-	
	<b>Total Expenditures</b>	<b>3</b>	<b>95</b>	<b>5,375</b>	<b>1.77%</b>	

<b>REVENUE, EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 166,190	\$ 147,000	113.05%	
	Sidewalk Utility Fee	-	3,812	-	-	
	Interest	163	1,295	1,500	86.33%	
	<b>Total Revenue</b>	<b>163</b>	<b>171,297</b>	<b>148,500</b>	<b>115.35%</b>	
	Sidewalk Grants	275	14,324	43,520	32.91%	
	Transfer to the Street Fund	-	60,000	60,000	100.00%	
	Contingency	-	-	20,000	-	
	Unappropriated Ending Fund Balance	-	-	24,980	-	
<b>Total Expenditures</b>	<b>275</b>	<b>74,324</b>	<b>148,500</b>	<b>50.05%</b>		

City of Baker City  
 Financial Report for the Special Revenue Grant Funds  
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Department	Description	April	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,069	\$ 5,208	174.1%	
	Interest	15	117	-		
	Donations	-	75	-		
	<b>Total Revenue</b>	<b>\$ 15</b>	<b>\$ 9,261</b>	<b>\$ 5,208</b>	<b>177.8%</b>	
	Personnel Services	-	77	1,000	7.7%	
	Materials & Services	-	-	1,727	0.0%	
	Unappropriated Ending Fund Balance	-	-	2,481	0.0%	
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 77</b>	<b>\$ 5,208</b>	<b>1.5%</b>	
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ (114,755)	\$ 10,000	-1147.6%	
	Grant Income - FAA/Connect Oregon VI	-	984,652	1,600,000	61.5%	
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 869,897</b>	<b>\$ 1,610,000</b>	<b>54.0%</b>	
	Materials & Services	11,316	1,010,997	1,600,000	63.2%	
	Contingency	-	-	10,000	0.0%	
	<b>Total Expenditures</b>	<b>\$ 11,316</b>	<b>\$ 1,010,997</b>	<b>\$ 1,610,000</b>	<b>62.8%</b>	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 43,244	\$ 41,225	104.9%	
	Revenues	270	1,540	1,200	128.3%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	<b>Total Revenue</b>	<b>\$ 270</b>	<b>\$ 44,784</b>	<b>\$ 42,425</b>	<b>105.6%</b>	
	Big Deal Grants	-	3,000	5,000	60.0%	
	Unappropriated Ending Fund Balance	-	-	37,425	0.0%	
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 42,425</b>	<b>7.1%</b>	
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,251	\$ 4,249	100.0%	
	Revenues	7	55	45	122.2%	
	Expenditures	-	-	4,294	0.0%	
Lamp III Project - Department 174	Beginning Working Capital	\$ -	\$ 99	\$ 100	99.0%	
	Interest	-	-	-		
	Grants and Donations	-	18,465	13,765	134.1%	Leo Adler Foundation for amphitheater \$10,000. This budget line was increased \$13,765 by Resolution 3806.
	Transfer from the General Fund	-	12,000	12,000	100.0%	This budget line was increased \$12,000 by Resolution 3806.
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 30,564</b>	<b>\$ 25,865</b>	<b>118.2%</b>	
	Personnel Services	\$ 7,840	\$ 9,791	\$ 9,100	107.6%	This budget line was increased \$9,000 by Resolution 3806.
	Materials and Services	3,676	7,913	16,765	47.2%	This budget line was increased \$16,765 by Resolution 3806.
<b>Total Expenditures</b>	<b>\$ 11,516</b>	<b>\$ 17,704</b>	<b>\$ 25,865</b>	<b>68.4%</b>		
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ -	\$ 706	\$ 1,000	70.6%	
	Personnel Services	-	706	1,000	70.6%	
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	-	100	510	19.6%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 17,248	\$ 17,200	100.3%	
	Donations	-	35,891	1,000	3589.1%	
	<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 53,139</b>	<b>\$ 18,200</b>	<b>292.0%</b>	
	Personnel Services	684	6,943	8,500	81.7%	
	Materials and Services	197	8,780	9,700	90.5%	
<b>Total Expenditures</b>	<b>\$ 881</b>	<b>\$ 15,723</b>	<b>\$ 18,200</b>	<b>86.4%</b>		
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ 10	100.0%	
	Expenditures	-	-	10	0.0%	
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 2,166	\$ 2,166	100.0%	
	Grants	-	-	-		
	Expenditures	-	41	2,166	1.9%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,177	\$ 2,057	105.8%	
	Car Seat Sales/ODOT Grant	140	1,282	1,150	111.5%	
	Expenditures	374	1,577	3,207	49.2%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 833	\$ 833	100.0%	
	Donations/Candy Machine Sales	-	114	100	114.0%	
	Expenditures	-	54	933	5.8%	
Tactical Equipment - Dept 726	Beginning Working Capital	\$ -	\$ 521	\$ -		
	Materials and Services	-	-	-		

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Department	Description	April	YTD	Budget	Percent of Budget	Narrative
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 568	\$ 568	100.0%	
	Materials and Services	-	-	568	0.0%	
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	\$ -	\$ 1,256	\$ 1,245	100.9%	
	Grants/Donations	-	26,675	33,755	79.0%	This line item was increased \$25,000 by Resolution 3806.
	Personnel Services	1,562	2,080	2,000	104.0%	This line item was increased \$2,000 by Resolution 3806.
	Materials & Services	12,418	23,404	33,000	70.9%	This line item was increased \$23,000 by Resolution 3806.
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	Historic Preservation Grant	\$ -	\$ 5,000	\$ 5,000	100.0%	Feasibility study for the Central Building at the Middle School. Budget increased by Resolution 3802.
	Grant Pass-Thru	-	-	5,000	0.0%	Budget increased by Resolution 3802.
Radar Equipment Grant - Dept 734	Grant Revenue	\$ -	\$ -	\$ -		
	Radar Equipment	6,043	6,043	-		

City of Baker City  
Financial Report for the Internal Service and Capital Projects Funds  
Report for the Month Ending April 30, 2018  
83.3% of Year Elapsed

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>Internal Service Funds</b>						
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Central Stores Fund - Fund 107</b>	Beginning Working Capital	\$ -	\$ 277,272	\$ 255,000	108.7%	
	Sale of Inventory	8,181	108,030	167,400	64.5%	
	<b>Total Revenue</b>	<b>\$ 8,181</b>	<b>\$ 385,302</b>	<b>\$ 422,400</b>	<b>91.2%</b>	
	Inventory Purchases	401	76,942	150,000	51.3%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	222,400	0.0%	
	<b>Total Expenditures</b>	<b>\$ 401</b>	<b>\$ 76,942</b>	<b>\$ 422,400</b>	<b>18.2%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Equip and Vehicle Operations - Fund 108</b>	Beginning Working Capital	\$ -	\$ 408,054	\$ 347,000	117.6%	
	Equipment Charge	34,681	384,121	655,374	58.6%	
	Miscellaneous Income	-	23,253	5,000	465.1%	Proceeds from sale of equipment.
	Interest	565	4,271	5,000	85.4%	
	Transfer from Samo Swim Fund - Loan	-	8,091	8,091	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	36,744	0.0%	
	<b>Total Revenue</b>	<b>\$ 35,246</b>	<b>\$ 827,790</b>	<b>\$ 1,057,209</b>	<b>78.3%</b>	
	Personnel Services	19,914	152,748	188,116	81.2%	
	Materials and Services	17,266	136,749	197,788	69.1%	
	Transfer-Interfund Loan Golf Capital Imp Fund	-	-	71,000	0.0%	
	Capital Outlay	-	209,505	195,000	107.4%	2017 CAT 430F2 Backhoe Loader \$124,982; Used CAT D5H LGP Dozer \$38,384; Front End Loader \$41,500; Air Compressor \$4,639
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	205,305	0.0%	
	<b>Total Expenditures</b>	<b>\$ 37,180</b>	<b>\$ 499,002</b>	<b>\$ 1,057,209</b>	<b>47.2%</b>	

City of Baker City  
Financial Report for the Internal Service and Capital Projects Funds  
Report for the Month Ending April 30, 2018  
83.3% of Year Elapsed

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>Capital Project Funds</b>						
<b>REVENUE, EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 75,268	\$ 79,000	95.3%	
	Interest	121	958	800	119.8%	
	Grants and Donations	3,000	3,000	4,000	75.0%	This line item was increased \$3,000 by Resolution 3809.
	<b>Total</b>	<b>\$ 3,121</b>	<b>\$ 79,226</b>	<b>\$ 83,800</b>	<b>94.5%</b>	
	Materials and Services	-	5,538	6,500	85.2%	This line item was increased by \$5,500 by Resolution 3809.
	Contingency	-	-	77,300	0.0%	This line item was decreased \$2,500 by Resolution 3809.
	<b>Total</b>	<b>\$ -</b>	<b>\$ 5,538</b>	<b>\$ 83,800</b>	<b>6.6%</b>	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 966	\$ 900	107.3%	
	Equipment Lease Payments	5,412	32,232	44,554	72.34%	
	Interest	42	187	100	187.0%	
	Golf Cart Lease Payment	-	-	5,000	0.00%	
	Interfund Loan Transfer from Equipment Fund	-	-	71,000	0.00%	
	<b>Total Revenue</b>	<b>5,454</b>	<b>33,385</b>	<b>121,554</b>	<b>27.47%</b>	
	Capital Outlay	-	5,900	83,000	7.11%	Aerifier
	Interfund Loan Payment Equipment Fund	-	-	36,744	0.00%	
	Contingency	-	-	1,810	0.00%	
	<b>Total Expenditures</b>	<b>-</b>	<b>5,900</b>	<b>121,554</b>	<b>4.85%</b>	

**City of Baker City**  
**Financial Report for the Debt Service and Trust Funds**  
**Report for the Month Ending April 30, 2018**  
**83.3% of Year Elapsed**

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
<b>Debt Service Fund</b>						
<b>LID Repayment - Fund 110</b>	Beginning Working Capital	\$ -	\$ 33,566	\$ 13,500	248.6%	
	Interest	271	2,879	5,050	57.0%	
	Improvement Dist Assessment	857	12,910	16,118	80.1%	
	<b>Total Revenue</b>	<b>\$ 1,128</b>	<b>\$ 49,355</b>	<b>\$ 34,668</b>	<b>142.4%</b>	
	Materials and Services	-	11	800	1.4%	
	Transfer to Silver's Fund	2,822	28,222	33,868	83.3%	
	<b>Total Expenditures &amp; Contingency</b>	<b>\$ 2,822</b>	<b>\$ 28,233</b>	<b>\$ 34,668</b>	<b>81.4%</b>	
<b>Trust Funds</b>						
<b>One Hundred Year Trust - Fund 113</b>	Beginning Working Capital	\$ -	\$ 2,983	\$ 2,980	100.1%	
	Interest	5	39	30	130.0%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,010	0.0%	
<b>Mt. Hope Trust - Fund 114</b>	Beginning Working Capital	\$ -	414,860	\$ 416,787	99.5%	
	Interest	694	5,383	5,300	101.6%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	<b>Total Revenue</b>	<b>\$ 694</b>	<b>\$ 420,243</b>	<b>\$ 442,087</b>	<b>95.1%</b>	
	Interest Transfer to GF	694	5,455	8,500	64.2%	
	Unappropriated Ending Fund Balance	-	-	433,587	0.0%	
	<b>Total</b>	<b>\$ 694</b>	<b>\$ 5,455</b>	<b>\$ 442,087</b>	<b>1.2%</b>	
<b>John Schmitz Trust - Fund 116</b>	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	460	3,562	5,000	71.2%	
	<b>Total Revenue</b>	<b>\$ 460</b>	<b>\$ 277,623</b>	<b>\$ 279,061</b>	<b>99.5%</b>	
	Interest Transfer to General Fund	460	3,562	5,000	71.2%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
	<b>Total Expenditures &amp; Contingency</b>	<b>\$ 460</b>	<b>\$ 3,562</b>	<b>\$ 279,061</b>	<b>1.3%</b>	
<b>Silvers Street Tree Trust - Fund 131</b>	Beginning Working Capital	\$ -	\$ 666,321	\$ 664,500	100.3%	
	Interest	1,175	8,907	7,500	118.8%	
	Transfer from LID Fund for Loan Payment-Interest	296	2,787	2,834	98.3%	
	Transfer from LID Fund for Loan Payment	2,527	25,437	31,034	82.0%	
	<b>Total Revenue</b>	<b>\$ 3,998</b>	<b>\$ 703,452</b>	<b>\$ 705,868</b>	<b>99.7%</b>	
	Personnel Services	\$ -	\$ -	\$ 4,500	0.0%	
	Street Trees	-	-	14,400	0.0%	
	Unappropriated Ending Fund Balance	-	-	686,968	0.0%	
	<b>Total Expenditures &amp; Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 705,868</b>	<b>0.0%</b>	

**Ambulance Billings and Collections  
2017-18**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2016-17 Total	2015-16 Total	2014-15 Total	2013-14 Total	2012-13 Total	2011-12 Total	
Medicare/Welfare																				
Billings	\$ 10,734	\$ 89,313	\$ 109,965	\$ 58,363	\$ 60,129	\$ 121,249	\$ 119,661	\$121,668	\$ 148,592	\$ 122,610			\$ 962,284	\$ 1,042,404	\$ 1,202,569	\$ 1,127,162	\$ 1,047,301	\$ 765,882	\$ 709,057	
Payments	10,448	16,440	38,474	45,092	54,124	18,594	45,866	28,562	29,111	62,123			348,834	392,622	444,242	451,875	401,951	381,423	337,315	
General Insurance/SAIF																				
Billings	8,359	46,329	21,293	33,952	27,062	54,376	14,291	38,417	34,385	51,043			329,507	302,805	327,144	363,485	342,121	306,572	299,103	
Payments	16,306	11,341	12,898	28,485	22,127	14,097	30,818	23,503	13,984	33,647			207,206	175,372	214,016	212,501	196,878	179,531	208,883	
Firemed Subscriptions																				
Billings and Donations	8,121	6,843	4,963	6,736	5,923	7,643	9,246	12,903	8,787	7,903			79,068	85,944	86,232	75,332	76,580	63,703	71,778	
Fire/Med Mgmt Fee*	(2,370)	(2,053)	(1,489)	(1,994)	(1,772)	(2,288)	(2,774)	(3,871)	(2,627)	(2,362)			(23,600)	(25,712)	(25,823)	(22,542)	(22,971)	(19,069)	(21,461)	
Amount Due Baker City	5,751	4,790	3,474	4,742	4,151	5,355	6,472	9,032	6,160	5,541			55,468	60,232	60,409	52,790	53,609	44,634	50,317	
Payments Received (Prior Month)*	-	5,751	4,790	3,474	4,742	4,151	5,355	6,472	9,032	6,160			49,927	55,845	55,745	52,790	53,609	44,677	44,851	
New and Renewed Subscriptions	129	110	93	117	106	133	171	248	150	144			1,401	1,550	1,531	1,363	1,365	1,044	-	
Total Members	1,747	1,757	1,767	1,784	1,784	1,781	1,791	1,777	1,769	1,788			1,166	1,166	1,166	1,166	1,166	1,166	1,242	
<b>Total Billings</b>	<b>\$ 27,214</b>	<b>\$ 142,485</b>	<b>\$ 136,221</b>	<b>\$ 99,051</b>	<b>\$ 93,114</b>	<b>\$ 183,268</b>	<b>\$ 143,198</b>	<b>\$ 172,988</b>	<b>\$ 191,764</b>	<b>\$ 181,556</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,370,859</b>	<b>\$ 1,431,153</b>	<b>\$ 1,615,945</b>	<b>\$ 1,565,979</b>	<b>\$ 1,466,002</b>	<b>\$ 1,136,157</b>	<b>\$ 1,079,938</b>	
<b>Total Payments</b>	<b>\$ 26,754</b>	<b>\$ 33,532</b>	<b>\$ 56,162</b>	<b>\$ 77,051</b>	<b>\$ 80,993</b>	<b>\$ 36,842</b>	<b>\$ 82,039</b>	<b>\$ 58,537</b>	<b>\$ 52,127</b>	<b>\$ 101,930</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 605,967</b>	<b>\$ 623,839</b>	<b>\$ 714,003</b>	<b>\$ 717,166</b>	<b>\$ 652,438</b>	<b>\$ 605,631</b>	<b>\$ 591,049</b>	
<b>Percent Collections to Billings</b>													<b>44%</b>	<b>44%</b>	<b>44%</b>	<b>46%</b>	<b>45%</b>	<b>53%</b>	<b>53%</b>	

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 2016-17 ytd total.