

**City of Baker City
Financial Report for the General Fund
Report for the Month Ending April 30, 2019
83.3% of Year Elapsed**

Fund/Department	Description	April	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,177,736	\$ 941,012	125.2%	
	Property Taxes	19,995	2,454,015	2,746,080	89.4%	
	Police Generated Revenue	4,223	29,085	36,750	79.1%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	68,841	607,091	701,100	86.6%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2018 revenue.
	Cemetery	13,217	98,543	92,100	107.0%	
	Interest	4,086	30,118	16,000	188.2%	LGIP interest rate is 2.75%.
	Generated Power Sales	1,795	31,675	50,000	63.4%	
	Franchise fees	36,072	507,282	666,500	76.1%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	16,798	186,403	222,175	83.9%	
	Airport Ground Leases and Gas Tax	2,570	26,901	38,200	70.4%	
	Cigarette/Liquor Taxes/State Sharing	11,786	173,425	271,500	63.9%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	19,597	53,846	65,168	82.6%	
	COPS Grant - SRO	-	4,166	4,166	100.0%	
	Admin Services Indirect Cost	27,657	275,608	380,000	72.5%	
	Other Revenue	3,327	96,647	81,175	119.1%	
	EMS Support	4,219	11,617	15,940		
	Economic Development Support	-	51,334	88,000	58.3%	
	SAFER Grant	-	60,197	125,840	47.8%	
	CLG Grant	-	-	12,000	0.0%	
	ODOT Police Grant	-	2,621	2,600	100.8%	This line item was increased \$2,600 by Resolution 3828.
	Public Safety Fee	13,810	133,355	178,000	74.9%	
Total		\$ 247,993	\$ 6,011,665	\$ 6,734,306	89.3%	

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Fund/Department	Description	April	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 49,504	453,426	\$ 551,779	82.2%	This line item was decreased \$5,600 by Resolution 3828.
	Materials and Services	43,357	480,327	582,641	82.4%	
	Capital Outlay	-	-	16,500	0.0%	
	Transfer to Fire Equip Reserve Fund 112	-	20,000	20,000	100.0%	
	Transfer to Golf Course Fund 123	-	30,000	30,000	100.0%	
	Transfer to Fund 162 FAA Match	-	7,500	7,500	100.0%	
	Transfer to Playground Imp Fund 134	-	4,500	4,500	100.0%	
	Transfer to LAMP	-	30,000	30,000	100.0%	
	Transfer to Public Art	-	4,000	4,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Subtotal	\$ 92,861	\$ 1,029,753	\$ 1,346,920	76.5%	
Police	Personnel Services	\$ 154,882	\$ 1,455,238	\$ 1,982,834	73.4%	This line item was increased \$2,600 by Resolution 3828.
	Materials and Services	19,551	150,455	212,646	70.8%	
	Police Car	8,846	9,846	35,000	28.1%	
	Subtotal	\$ 183,279	\$ 1,615,539	\$ 2,230,480	72.4%	
Fire	Personnel Services	\$ 165,243	\$ 1,470,694	\$ 1,775,078	82.9%	
	Materials and Services	19,041	186,734	181,408	102.9%	
	Subtotal	\$ 184,284	\$ 1,657,428	\$ 1,956,486	84.7%	
Cemetery	Personnel Services	\$ 1,400	\$ 13,638	\$ 23,153	58.9%	
	Materials and Services	9,283	97,418	144,606	67.4%	
	Subtotal	\$ 10,683	\$ 111,056	\$ 167,759	66.2%	
Parks	Personnel Services	\$ 3,128	\$ 12,381	\$ 20,837	59.4%	
	Materials and Services	8,614	66,649	95,652	69.7%	
	Park Improvements	-	-	-	-	
	Subtotal	\$ 11,742	\$ 79,030	\$ 116,489	67.8%	
Airport	Personnel Services	\$ 186	\$ 6,996	\$ 7,000	99.9%	
	Materials and Services	3,049	41,872	51,694	81.0%	
	Subtotal	\$ 3,235	\$ 48,868	\$ 58,694	83.3%	
Planning	Personnel Services	\$ 55	\$ 234	\$ 1,500	15.6%	The City contracts planning services from Baker County.
	Materials and Services	-	-	60,000	0.0%	
	Subtotal	\$ 55	\$ 234	\$ 61,500	0.4%	
Hydro Elect Plant	Personnel Services	\$ 692	\$ 834	\$ 1,500	55.6%	This line item was increased \$5,600 by Resolution 3828.
	Materials and Services	778	9,741	13,872	70.2%	
	Subtotal	\$ 1,470	\$ 10,575	\$ 15,372	68.8%	

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Fund/Department	Description	April	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 5,069	60,864	\$ 73,212	83.1%	
	Materials and Services	198	1,434	1,500	95.6%	
	Subtotal	\$ 5,267	\$ 62,298	\$ 74,712	83.4%	
All Departments	Personnel Services	380,159	3,474,305	4,436,893	78.3%	
	Materials and Services	103,871	1,034,630	1,344,019	77.0%	
	Capital Outlay	8,846	9,846	51,500	19.1%	
	Transfers	-	96,000	96,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	705,894	0.0%	
Grand Total		\$ 492,876	\$ 4,614,781	\$ 6,734,306	68.5%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending April 30, 2019
83.3% of Year Elapsed

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 3,614,624	\$ 3,127,308	115.6%	
	Water Sales	210,291	2,497,375	2,993,133	83.4%	
	Interest	9,780	83,123	30,000	277.1%	
	Other Revenue	2,961	64,052	41,500	154.3%	
Total		\$ 223,032	\$ 6,259,174	\$ 6,191,941	101.1%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 138,821	\$ 1,223,711	\$ 1,764,724	69.3%	
	Water Utility Construction	51,582	706,686	1,372,040	51.5%	Includes \$123,690 debt payment.
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	2,855,177	0.0%	
Total		\$ 190,403	\$ 1,930,397	\$ 6,191,941	31.2%	

REVENUE						
Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,284,934	\$ 1,103,067	116.5%	
	Wastewater Service Charge	125,667	1,230,596	1,450,356	84.8%	
	Interest	3,780	32,837	25,000	131.3%	
	G Street LID Interest	557	1,076	900	119.6%	
	DEQ Loan Proceeds	-	-	500,000	0.0%	
	Transfer from Reclaimed Water Fund	-	-	250,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
Total		\$ 149,070	\$ 2,634,979	\$ 3,378,105	78.0%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 83,521	\$ 773,555	\$ 1,157,081	66.9%	
	Wastewater Construction	30,632	193,891	1,559,493	12.4%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	561,531	0.0%	
Total		\$ 114,153	\$ 967,446	\$ 3,378,105	28.6%	

City of Baker City
Financial Report for the Enterprise Funds
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Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 20,599	\$ 13,000	158.5%	
	Miscellaneous Revenue	4	50	-		
	Transfer from Mt Hope Fund	-	72,845	73,000	99.8%	Interfund loan refinance.
	Transfer from the General Fund	-	30,000	30,000	100.0%	
Total		\$ 4	\$ 123,494	\$ 116,000	106.5%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 260	\$ 3,539	\$ 5,000	70.8%	
	Materials & Services	4,242	16,222	18,000	90.1%	
	Transfer to Mt Hope Fund	-	72,845	73,000	99.8%	Interfund loan refinance.
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	-		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 4,502	\$ 92,606	\$ 116,000	79.8%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 335,699	\$ 335,847	100.0%	
	City Permits	10,745	118,321	133,050	88.9%	
	County Permits	30,512	139,531	157,720	88.5%	
	Interest	1,021	9,274	6,000	154.6%	
	Other Revenue	3,404	31,257	28,862	108.3%	Includes the State surcharge pass through.
Total		\$ 45,682	\$ 634,082	\$ 661,479	95.9%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 18,156	\$ 154,796	\$ 206,503	75.0%	
	Materials and Services	24,801	107,359	144,478	74.3%	
	Contingency	-	-	80,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	230,498	0.0%	
Total		\$ 42,957	\$ 262,155	\$ 661,479	39.6%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 694,568	\$ 700,000	99.2%	
Total		\$ -	\$ 694,568	\$ 700,000	99.2%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Transfer to Wastewater Fund	\$ -	\$ -	\$ 250,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
	Transfer to Wastewater Debt Reserve Fund	-	-	450,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
Total		\$ -	\$ -	\$ 700,000	0.0%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending April 30, 2019
83.3% of Year Elapsed

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative	
REVENUE							
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,222,106	\$ 1,093,668	111.74%		
	Property Taxes	4,682	568,724	612,069	92.92%		
	State Gas Tax	39,724	538,235	730,000	73.73%		
	Surface Trans Project	-	111,539	111,539	100.00%		
	Interest	1,157	26,465	15,000	176.43%		
	Other Revenue	3,661	27,111	13,891	195.17%		
	Transfer from Sidewalk Fund	-	-	-	-		
	Total Revenue	\$ 49,224	\$ 2,494,180	\$ 2,576,167	96.82%		
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 61,882	\$ 555,615	\$ 1,025,880	54.16%		
	Storm Water Maintenance	5,819	86,449	206,706	41.82%		
	Preventative Maintenance	3,183	245,400	489,039	50.18%		
	Street Lighting	6,897	80,764	101,809	79.33%		
	Snow and Ice Control	55	54,886	100,714	54.50%		
	Street Construction	8	95	6,506	1.46%		
	Contingency	-	-	150,000	-		
	Unappropriated Ending Fund Balance	-	-	495,513	0.00%		
	Total Expenditures	\$ 77,844	\$ 1,023,209	\$ 2,576,167	39.72%		
	REVENUE, EXPENDITURES & CONTINGENCY						
	Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 13,606	\$ 12,500	108.85%	
Property Tax Revenue		669	81,214	91,059	89.19%		
Miscellaneous Revenue		-	19	-	-		
Interest		-	81	250	32.40%		
Total Revenue		669	94,920	103,809	91.44%		
Personnel Services		653	17,823	11,000	162.03%		
Materials & Services		7,324	69,380	78,003	88.95%		
Pool Tile		-	7,750	6,500	119.23%		
Transfer Interfund Loan Payment		-	8,306	8,306	100.00%		
Total Expenditures		7,977	103,259	103,809	99.47%		
REVENUE AND EXPENDITURES							
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,365	\$ 2,500	174.60%		
	Interest	11	97	55	176.36%		
	OTEC Tree Replacement	-	-	1,000	0.00%		
	Total Revenue	11	4,462	3,555	125.51%		
	Personnel Services	-	-	1,000	0.00%		
	Materials & Services	-	-	2,555	0.00%		
	Contingency	-	-	-	-		
	Total Expenditures	-	-	3,555	0.00%		
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 88,719	\$ 68,000	130.47%		
	Interest	191	1,810	1,000	181.00%		
	Total Revenue	191	90,529	69,000	131.20%		
	Sidewalk Grants	175	9,665	35,628	27.13%		
	Sidewalk Construction	-	-	15,000	0.00%		
	Contingency	-	-	18,372	0.00%		
	Total Expenditures	175	9,665	69,000	14.01%		
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE							
Elkhorn Ind. Park - Econ/Community Dev.	Beginning Working Capital	\$ -	\$ -	\$ -	-		
	Industrial Park Lot Sales	-	22,077	-	-		
	Interest	52	154	-	-		
	Total Revenue	52	22,231	-	-		
	Economic/Community Development	-	-	-	-		
	Contingency	-	-	-	-		
	Total Expenditures	-	-	-	-		

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending April 30, 2019
83.3% of Year Elapsed

Department	Description	April	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,217	\$ 8,950	103.0%	
	Interest	35	305	100	305.0%	
	All Abilities Equipment Grant and Donations	-	238	-		
	Miscellaneous Income	-	760	-		Sale of retired park equipment.
	Transfer from General Fund	-	4,500	4,500	100.0%	
	Total Revenue	\$ 35	\$ 15,020	\$ 13,550	110.8%	
	Personnel Services	-	-	1,000	0.0%	
	Materials & Services	-	-	8,750	0.0%	
	Unappropriated Ending Fund Balance	-	-	3,800	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 13,550	0.0%	
FAA Airport - Department 162	Beginning Working Capital	\$ -	\$ (141,533)	\$ -		Pending FAA final distribution.
	Grant Income - FAA/Connect Oregon VI	-	175,753	500,000	35.2%	
	Transfer from GF - FAA Grant Match	-	7,500	7,500	100.0%	
	Total Revenue	\$ -	\$ 41,720	\$ 507,500	8.2%	
	Materials & Services	-	56,677	500,000	11.3%	
	Contingency	-	-	7,500	0.0%	
Total Expenditures	\$ -	\$ 56,677	\$ 507,500	11.2%		
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 59,330	\$ 40,000	148.3%	
	Revenues	136	1,824	1,500	121.6%	This revenue is from the repayment of old HUD loans. Loans are repaid when properties transfer interests.
	Total Revenue	\$ 136	\$ 61,154	\$ 41,500	147.4%	
	Big Deal Grants	500	4,345	5,000	86.9%	
	Unappropriated Ending Fund Balance	-	-	36,500	0.0%	
Total Expenditures	\$ 500	\$ 4,345	\$ 41,500	10.5%		
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,321	\$ 4,410	98.0%	
	Revenues	11	96	45	213.3%	
	Expenditures	-	-	4,455	0.0%	
Lamp III Project - Department 174	Beginning Working Capital	\$ -	\$ 11,638	\$ 11,000	105.8%	
	Interest	-	-	-		
	Grants and Donations	-	-	10,000	0.0%	
	Transfer from the General Fund	-	30,000	30,000	100.0%	
	Total Revenue	\$ -	\$ 41,638	\$ 51,000	81.6%	
	Personnel Services	\$ -	\$ -	\$ 5,000	0.0%	
	Materials and Services	-	-	46,000	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 51,000	0.0%	
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ -	\$ 477	\$ 1,000	47.7%	
	Personnel Services	-	477	1,000	47.7%	
Ice Cream Program - Department 706	Beginning Working Capital	\$ -	\$ 727	\$ 727	100.0%	
	Expenditures	-	-	727	0.0%	
DARE Donations - Department 707	Beginning Working Capital	\$ -	\$ 410	\$ 410	100.0%	
	Expenditures	-	-	410	0.0%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 35,002	\$ 34,000	102.9%	
	Donations	-	40,809	10,000	408.1%	
	Total Revenue	\$ -	\$ 75,811	\$ 44,000	172.3%	
	Personnel Services	707	7,139	8,500	84.0%	
	Materials and Services	476	9,464	15,000	63.1%	
	Contingency	-	-	20,500	0.0%	
Total Expenditures	\$ 1,183	\$ 16,603	\$ 44,000	37.7%		
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ -		
	Revenue	-	-	-		
	Expenditures	-	-	-		
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 2,103	\$ 2,125	99.0%	
	Grants	-	750	-		
	Expenditures	825	1,404	2,125	66.1%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 1,629	\$ 2,000	81.5%	
	Car Seat Sales/ODOT Grant	60	1,624	2,000	81.2%	
	Expenditures	1	1,109	4,000	27.7%	

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
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 892	\$ 890	100.2%	
	Donations/Candy Machine Sales	-	78	100	78.0%	
	Expenditures	-	80	990	8.1%	
Tactical Equipment - Dept 726	Beginning Working Capital	\$ -	\$ 930	\$ 521		
	Materials and Services	-	444	521		
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 428	\$ 568	75.4%	
	Donations/Fundraising	-	366	-		
	Materials and Services	-	599	568	105.5%	
Police Reserve Program - Dept 728	Beginning Working Capital	\$ -	\$ 88	\$ 88	100.0%	
	Materials & Services	-	-	88	0.0%	
Salt Lick Sculpture - Dept 729	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000	100.0%	
	Materials & Services	-	-	1,000	0.0%	
Dog Park - Dept 730	Beginning Working Capital	\$ -	\$ 251	\$ -		
	Grants/Donations	-	979	1,000	97.9%	
	Materials & Services	-	298	1,000	29.8%	
S.W.A.T. Equipment - Dept 731	Beginning Working Capital	\$ -	\$ 2,376	\$ 2,376	100.0%	
	Grants/Donations	-	-	22,624	0.0%	
	S.W.A.T. Equipment	-	-	25,000	0.0%	
HBC Grant Pass-thru - Dept 733	Beginning Working Capital	\$ -	\$ 5,000	\$ 5,000	100.0%	
	Grant Income	-	5,000	-		
	Grant Pass-Thru	10,000	10,000	5,000	200.0%	Pass-thru grants for a feasibility study for the Central Building at the Middle School.
Public Arts Program - Dept 735	Grant Revenue	\$ -	\$ -	\$ 5,000		
	Transfer from General Fund	-	4,000	4,000	100.0%	
	Public Art	-	540	9,000		
Police Transient Fund - Dept 736	Donations	\$ -	\$ 500			
	Transient Relocation Expenditures	83	83			
Drug Incinerator - Dept 737	Fundraising/Donations	\$ -	\$ 3,132			
	Drug Incinerator	-	-			
Elkhorn Industrial Park - Dept 176	Business Oregon Broadband Grant	\$ -	\$ -	\$ 137,000	0.0%	
	Economic Development Support	-	-	45,000	0.0%	
	Regional Infrastructure Grant	-	-	127,700	0.0%	
	Total Revenue	\$ -	\$ -	\$ 309,700	0.0%	
	Public Works Labor	556	556			
	Fiber Optics	-	-	182,000	0.0%	
	Electrical Conduit	-	-	127,700	0.0%	
	Total Expenditures	\$ 556	\$ 556	\$ 309,700	0.2%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending April 30, 2019
83.3% of Year Elapsed

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 281,166	\$ 255,000	110.3%	
	Sale of Inventory	5,384	118,166	173,100	68.3%	
	Total Revenue	\$ 5,384	\$ 399,332	\$ 428,100	93.3%	
	Inventory Purchases	25,285	113,749	150,000	75.8%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	228,100	0.0%	
	Total Expenditures	\$ 25,285	\$ 113,749	\$ 428,100	26.6%	
	EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE					
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 311,843	\$ 280,000	111.4%	
	Equipment Charge	36,947	390,185	687,621	56.7%	
	Miscellaneous Income	465	2,532	5,000	50.6%	Proceeds from sale of equipment.
	Interest	503	4,537	6,000	75.6%	
	Transfer from Golf Cap Proj Fund - Cart Loan	982	5,888	7,852	75.0%	
	Transfer from Samo Swim Fund - Loan	-	8,306	8,306	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	35,929	0.0%	
	Total Revenue	\$ 38,897	\$ 723,291	\$ 1,030,708	70.2%	
	Personnel Services	16,237	159,375	196,819	81.0%	
	Materials and Services	13,886	152,322	199,508	76.3%	
	Transfer-Interfund Loan Golf Capital Imp Fund	-	-	-		
	Capital Outlay	-	187,592	203,000	92.4%	Excavator \$146,925 and Jetter Pump \$12,987; Meter Reader Pickup \$27,680
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	231,381	0.0%	
	Total Expenditures	\$ 30,123	\$ 499,289	\$ 1,030,708	48.4%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending April 30, 2019
83.3% of Year Elapsed

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 73,942	\$ 74,000	99.9%	
	Interest	147	1,726	1,200	143.8%	
	Grants and Donations	1,500	25,985	25,485	102.0%	This line item was increased \$14,750 by Resolution 3828.
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 1,647	\$ 121,653	\$ 120,685	100.8%	
	Materials and Services	-	930	2,000	46.5%	This line item was increased \$1,000 by Resolution 3828.
	Fire & EMS PPE and Equipment	1,601	59,002	57,235	103.1%	This line item was increased \$27,500 by Resolution 3828.
	Contingency	-	-	61,450	0.0%	This line item was decreased \$13,750 by Resolution 3828.
	Total	\$ 1,601	\$ 59,932	\$ 120,685	49.7%	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 4,892	\$ 5,250	93.2%	
	Equipment Lease Payments	5,456	27,412	40,411	67.83%	
	Interest	60	481	120	400.8%	
	Golf Cart Lease Payment	1,250	6,438	10,000	64.38%	
	Total Revenue	6,766	39,223	55,781	70.32%	
	Materials and Services	6,148	6,148	-		
	Capital Outlay	-	-	12,000	0.00%	Gator
	Interfund Loan Payment Equip. Fund Loan	-	-	35,929	0.00%	
	Interfund Loan Payment Equip. Fund Cart Ln	982	5,890	7,852	75.01%	
	Total Expenditures	7,130	12,038	55,781	21.58%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending April 30, 2019
83.3% of Year Elapsed

Fund	Description	April	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 26,524	\$ 25,000	106.1%	
	Interest	337	3,553	300	1184.3%	
	Improvement Dist Assessment	585	11,448	20,100	57.0%	
	Total Revenue	\$ 922	\$ 41,525	\$ 45,400	91.5%	
	Materials and Services	-	86	900	9.6%	
	Transfer to Silver's Fund	3,709	37,083	44,500	83.3%	
	Total Expenditures & Contingency	\$ 3,709	\$ 37,169	\$ 45,400	81.9%	
Wastewater Debt Service - Fund 136	Transfer from Reclaimed Water - Fund 132	\$ -	\$ -	\$ 450,000	0.0%	Pending finalized year-end balance and amount of debt-reserve requirement.
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 450,000	0.0%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 3,032	\$ 3,030	100.1%	
	Interest	7	66	60	110.0%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,090	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ 433,195	\$ 433,200	100.0%	
	Interest	1,020	9,427	9,950	94.7%	
	Golf Course Loan Payments	-	72,845	93,000	78.3%	
	Total Revenue	\$ 1,020	\$ 515,467	\$ 536,150	96.1%	
	Interest Transfer to GF	1,020	9,427	11,500	82.0%	
	Transfer to Golf Course Operations - Fund 132	-	72,845	73,000	99.8%	Interfund loan refinance.
	Unappropriated Ending Fund Balance	-	-	451,650	0.0%	
Total	\$ 1,020	\$ 82,272	\$ 536,150	15.3%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	647	5,977	7,000	85.4%	
	Total Revenue	\$ 647	\$ 280,038	\$ 281,061	99.6%	
	Interest Transfer to General Fund	647	5,977	7,000	85.4%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 647	\$ 5,977	\$ 281,061	2.1%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 707,108	\$ 703,000	100.6%	
	Interest	1,782	15,976	15,000	106.5%	
	Property Owner Contributions	150	150	-		
	Transfer from LID Fund for Loan Payment-Interest	221	2,605	2,722	95.7%	
	Transfer from LID Fund for Loan Payment	3,487	34,477	41,778	82.5%	
	Total Revenue	\$ 5,640	\$ 760,316	\$ 762,500	99.7%	
	Personnel Services	-	616	4,500	13.7%	
	Street Trees	1,331	1,331	23,000	5.8%	
	Unappropriated Ending Fund Balance	-	-	735,000	0.0%	
Total Expenditures & Contingency	\$ 1,331	\$ 1,947	\$ 762,500	0.3%		

**Ambulance Billings and Collections
2018-19**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2017-18 Total	2016-17 Total
Medicare/Welfare															
Billings	\$ 140,731	\$ 126,911	\$ 93,119	\$ 119,618	\$ 134,766	\$ 165,194	\$ 176,560	\$145,293	\$ 196,202	\$ 127,139			\$ 1,425,533	\$ 1,276,068	\$ 1,042,404
Payments	-	12,063	21,940	42,181	62,866	49,828	29,835	37,206	49,963	50,377			356,259	429,701	419,510
General Insurance/SAIF															
Billings	43,894	41,598	39,150	64,649	23,459	46,753	60,231	26,604	27,207	35,306			408,851	404,803	302,805
Payments	-	3,362	19,530	33,308	35,837	18,597	21,727	30,358	23,543	13,967			200,229	294,479	203,018
Firemed Subscriptions															
Billings and Donations	5,795	6,793	6,821	7,034	5,967	8,223	11,438	13,654	6,416	8,537			80,678	92,074	85,944
Fire/Med Mgmt Fee*	(1,731)	(2,015)	(2,046)	(2,109)	(1,790)	(2,464)	(3,428)	(4,036)	(1,919)	(2,529)			(24,067)	(27,484)	(25,712)
Amount Due Baker City	4,064	4,778	4,775	4,925	4,177	5,759	8,010	9,618	4,497	6,008	-		56,611	64,590	60,232
Payments Received (Prior Month)*		4,064	4,778	4,775	4,925	4,177	5,759	8,010	9,618	4,497			50,603	64,590	55,845
New and Renewed Subscriptions	102	123	118	124	105	147	202	258	115	149					
Total Members	1,826	1,837	1,856	1,850	1,868	1,862	1,878	1,900	1,885	1,889				1,821	1,729
Total Billings	\$ 190,420	\$ 175,302	\$ 139,090	\$ 191,301	\$ 164,192	\$ 220,170	\$ 248,229	\$ 185,551	\$ 229,825	\$ 170,982	\$ -	\$ -	\$ 1,915,062	\$ 1,772,945	\$ 1,431,153
Total Payments	\$ -	\$ 19,489	\$ 46,248	\$ 80,264	\$ 103,628	\$ 72,602	\$ 57,321	\$ 75,574	\$ 83,124	\$ 68,841	\$ -	\$ -	\$ 607,091	\$ 788,770	\$ 678,373 ***
Payments Received for June and Prior Services**	\$ 68,860	\$ 29,199													

Percent Collections to Billings

Percent Collections to Billings with July and August payments for June and prior services.

32% 44% 44%
37%

Billings are based on date of ambulance service. Actual billings to customer, Medicare and insurance can take up to 30 days to process. Payments can be delayed even further if billing discrepancies, eligibility or coverage issues exist.

*June's Firemed payment received in July is included in the 2017-18 ytd total.

**Based on the recommendation from the City's auditors ambulance receipts for services prior to June 30th received within two months of the fiscal year end will be included in revenue for the prior fiscal year.

***2016-17 has been adjusted for ambulance services received in July/August 2017 for June 30, 2017 and prior services (\$54,534) *but not* for July/August 2016 receipts for June 30, 2016 and prior services. If this adjustment was made total receipts for 2016-17 would be decreased.