

City of Baker City
Financial Report for the General Fund
Report for the Month Ending May 31, 2019
91.8% of Year Elapsed

Fund/Department	Description	May	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,177,736	\$ 941,012	125.2%	
	Property Taxes	18,854	2,472,869	2,746,080	90.1%	
	Police Generated Revenue	2,632	31,717	36,750	86.3%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	63,479	670,570	701,100	95.6%	See ambulance summary - June & prior ambulance services received in July/August are now included in June 30, 2018 revenue.
	Cemetery	5,814	104,357	92,100	113.3%	
	Interest	3,692	33,810	16,000	211.3%	LGIP interest rate is 2.75%.
	Generated Power Sales	290	31,965	50,000	63.9%	
	Franchise fees	33,999	541,281	666,500	81.2%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	16,183	202,586	222,175	91.2%	
	Airport Ground Leases and Gas Tax	3,837	30,738	38,200	80.5%	
	Cigarette/Liquor Taxes/State Sharing	39,425	212,850	271,500	78.4%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	-	53,846	65,168	82.6%	
	COPS Grant - SRO	-	4,166	4,166	100.0%	
	Admin Services Indirect Cost	34,315	309,923	380,000	81.6%	
	Other Revenue	4,376	101,023	81,175	124.5%	
	EMS Support	-	11,617	15,940		
	Economic Development Support	14,667	66,001	88,000	75.0%	
	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	13,368	146,723	178,000	82.4%	
Total		\$ 254,931	\$ 6,266,596	\$ 6,734,306	93.1%	

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Fund/Department	Description	May	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 50,185	503,611	\$ 551,779	91.3%	This line item was decreased \$5,600 by Resolution 3828.
	Materials and Services	61,331	541,589	582,641	93.0%	
	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	\$ 111,516	\$ 1,141,200	\$ 1,346,920	84.7%	
Police	Personnel Services	\$ 152,934	\$ 1,608,172	\$ 1,982,834	81.1%	
	Materials and Services	12,538	162,937	212,646	76.6%	This line item was increased \$2,600 by Resolution 3828.
	Police Car	24,647	34,493	35,000	98.6%	
	Subtotal	\$ 190,119	\$ 1,805,602	\$ 2,230,480	81.0%	
Fire	Personnel Services	\$ 176,477	\$ 1,647,171	\$ 1,775,078	92.8%	
	Materials and Services	15,034	201,821	181,408	111.3%	
	Subtotal	\$ 191,511	\$ 1,848,992	\$ 1,956,486	94.5%	
Cemetery	Personnel Services	\$ 2,759	\$ 16,397	\$ 23,153	70.8%	
	Materials and Services	13,420	110,838	144,606	76.6%	
	Subtotal	\$ 16,179	\$ 127,235	\$ 167,759	75.8%	
Parks	Personnel Services	\$ 4,578	\$ 16,959	\$ 20,837	81.4%	
	Materials and Services	10,201	76,850	95,652	80.3%	
	Park Improvements	-	-	-		
	Subtotal	\$ 14,779	\$ 93,809	\$ 116,489	80.5%	
Airport	Personnel Services	\$ 213	\$ 7,209	\$ 7,000	103.0%	
	Materials and Services	2,480	44,352	51,694	85.8%	
	Subtotal	\$ 2,693	\$ 51,561	\$ 58,694	87.8%	
Planning	Personnel Services	\$ 536	\$ 770	\$ 1,500	51.3%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	Subtotal	\$ 536	\$ 770	\$ 61,500	1.3%	
Hydro Elect Plant	Personnel Services	\$ 3,449	\$ 4,283	\$ 1,500	285.5%	
	Materials and Services	208	9,949	13,872	71.7%	This line item was increased \$5,600 by Resolution 3828.
	Subtotal	\$ 3,657	\$ 14,232	\$ 15,372	92.6%	

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Fund/Department	Description	May	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 4,856	65,720	\$ 73,212	89.8%	
	Materials and Services	21	1,455	1,500	97.0%	
	Subtotal	\$ 4,877	\$ 67,175	\$ 74,712	89.9%	
All Departments	Personnel Services	395,987	3,870,292	4,436,893	87.2%	
	Materials and Services	115,233	1,149,791	1,344,019	85.5%	
	Capital Outlay	24,647	34,493	51,500	67.0%	
	Transfers	-	96,000	96,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	705,894	0.0%	
Grand Total		\$ 535,867	\$ 5,150,576	\$ 6,734,306	76.5%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending May 31, 2019
91.8% of Year Elapsed

Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 3,614,624	\$ 3,127,308	115.6%	
	Water Sales	212,759	2,710,134	2,993,133	90.5%	
	Interest	10,301	93,424	30,000	311.4%	
	Other Revenue	12,758	76,810	41,500	185.1%	
Total		\$ 235,818	\$ 6,494,992	\$ 6,191,941	104.9%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 111,795	\$ 1,335,506	\$ 1,764,724	75.7%	
	Water Utility Construction	90,540	797,226	1,372,040	58.1%	Includes \$123,690 debt payment.
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	2,855,177	0.0%	
Total		\$ 202,335	\$ 2,132,732	\$ 6,191,941	34.4%	

REVENUE						
Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,284,934	\$ 1,103,067	116.5%	
	Wastewater Service Charge	110,893	1,341,489	1,450,356	92.5%	
	Interest	4,015	36,852	25,000	147.4%	
	G Street LID Interest	-	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.
	Other Revenue	9,534	95,070	48,782	194.9%	
Total		\$ 124,442	\$ 2,759,421	\$ 3,378,105	81.7%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 70,847	\$ 844,402	\$ 1,157,081	73.0%	
	Wastewater Construction	109,223	303,114	1,559,493	19.4%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	561,531	0.0%	
Total		\$ 180,070	\$ 1,147,516	\$ 3,378,105	34.0%	

City of Baker City
Financial Report for the Enterprise Funds
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Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ 20,599	\$ 13,000	158.5%	
	Miscellaneous Revenue	-	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		\$ -	\$ 123,494	\$ 116,000	106.5%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 97	\$ 3,636	\$ 5,000	72.7%	
	Materials & Services	232	16,454	18,000	91.4%	
	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		\$ 329	\$ 92,935	\$ 116,000	80.1%	
REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 335,699	\$ 335,847	100.0%	
	City Permits	12,154	130,475	133,050	98.1%	
	County Permits	32,640	172,171	157,720	109.2%	
	Interest	1,085	10,359	6,000	172.7%	
	Other Revenue	5,012	36,269	28,862	125.7%	Includes the State surcharge pass through.
Total		\$ 50,891	\$ 684,973	\$ 661,479	103.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 15,795	\$ 170,591	\$ 206,503	82.6%	
	Materials and Services	(386)	106,973	144,478	74.0%	Includes a (\$5,003) adjustment to April for check voided and reissued.
	Contingency	-	-	80,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	230,498	0.0%	
Total		\$ 15,409	\$ 277,564	\$ 661,479	42.0%	
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 May 31, 2019
91.8% of Year Elapsed

Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 1,222,106	\$ 1,093,668	111.74%	
	Property Taxes	4,414	573,138	612,069	93.64%	
	State Gas Tax	63,417	601,652	730,000	82.42%	
	Surface Trans Project	-	111,539	111,539	100.00%	
	Interest	3,679	30,144	15,000	200.96%	
	Other Revenue	515	27,626	13,891	198.88%	
	Transfer from Sidewalk Fund	-	-	-	-	
	Total Revenue	\$ 72,025	\$ 2,566,205	\$ 2,576,167	99.61%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 39,713	\$ 595,328	\$ 1,025,880	58.03%	
	Storm Water Maintenance	39,239	125,688	206,706	60.81%	
	Preventative Maintenance	1,496	246,896	489,039	50.49%	
	Street Lighting	6,651	87,415	101,809	85.86%	
	Snow and Ice Control	228	55,114	100,714	54.72%	
	Street Construction	8	103	6,506	1.58%	
	Contingency	-	-	150,000	-	
	Unappropriated Ending Fund Balance	-	-	495,513	0.00%	
	Total Expenditures	\$ 87,335	\$ 1,110,544	\$ 2,576,167	43.11%	
	REVENUE, EXPENDITURES & CONTINGENCY					
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 13,606	\$ 12,500	108.85%	
	Property Tax Revenue	630	81,844	91,059	89.88%	
	Miscellaneous Revenue	-	19	-	-	
	Interest	(10)	71	250	28.40%	
	Total Revenue	620	95,540	103,809	92.03%	
	Personnel Services	405	18,228	11,000	165.71%	
	Materials & Services	6,723	76,103	78,003	97.56%	
	Pool Tile	-	7,750	6,500	119.23%	
	Transfer Interfund Loan Payment	-	8,306	8,306	100.00%	
	Total Expenditures	7,128	110,387	103,809	106.34%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,365	\$ 2,500	174.60%	
	Interest	10	107	55	194.55%	
	OTEC Tree Replacement	-	-	1,000	0.00%	
	Total Revenue	10	4,472	3,555	125.79%	
	Personnel Services	-	-	1,000	0.00%	
	Materials & Services	-	-	2,555	0.00%	
	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	194	2,004	1,000	200.40%	
	Total Revenue	194	90,723	69,000	131.48%	
	Sidewalk Grants	5,281	14,946	35,628	41.95%	
	Sidewalk Construction	-	-	15,000	0.00%	
	Contingency	-	-	18,372	0.00%	
	Total Expenditures	5,281	14,946	69,000	21.66%	
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Elkhorn Ind. Park - Econ/Community Dev.	Beginning Working Capital	\$ -	\$ -	\$ -	-	
	Industrial Park Lot Sales	-	22,077	-	-	
	Interest	54	208	-	-	
	Total Revenue	54	22,285	-	-	
	Economic/Community Development	-	-	-	-	
	Total Expenditures	-	-	-	-	

City of Baker City
Financial Report for the Special Revenue Grant Funds
Report for the Month Ending May 31, 2019
91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
Playground & Park Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,217	\$ 8,950	103.0%	
	Interest	37	342	100	342.0%	
	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	\$ 37	\$ 15,057	\$ 13,550	111.1%	
	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	1,730	58,407	500,000	11.7%	
	Contingency	-	-	7,500	0.0%	
	Total Expenditures	\$ 1,730	\$ 58,407	\$ 507,500	11.5%	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 59,330	\$ 40,000	148.3%	
	Revenues	139	1,963	1,500	130.9%	This revenue is from the repayment of old HUD loans. Loans are repaid when properties transfer interests.
	Total Revenue	\$ 139	\$ 61,293	\$ 41,500	147.7%	
	Big Deal Grants	-	4,345	5,000	86.9%	
	Unappropriated Ending Fund Balance	-	-	36,500	0.0%	
Total Expenditures	\$ -	\$ 4,345	\$ 41,500	10.5%		
Skateboard Park Project - Department 171	Beginning Working Capital	\$ -	\$ 4,321	\$ 4,410	98.0%	
	Revenues	10	106	45	235.6%	
	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	1	40,810	10,000	408.1%	
	Total Revenue	\$ 1	\$ 75,812	\$ 44,000	172.3%	
	Personnel Services	698	7,837	8,500	92.2%	
	Materials and Services	432	9,896	15,000	66.0%	
	Contingency	-	-	20,500	0.0%	
Total Expenditures	\$ 1,130	\$ 17,733	\$ 44,000	40.3%		
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	-	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	40	1,664	2,000	83.2%	
	Expenditures	111	1,220	4,000	30.5%	

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
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	\$ -	\$ 521	\$ 521		
	Miscellaneous Income	-	409	-		
	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	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	1,200	1,740	9,000		
Police Transient Fund - Dept 736	Donations	\$ -	\$ 500			
	Transient Relocation Expenditures	-	83			
Drug Incinerator - Dept 737	Fundraising/Donations	\$ -	\$ 3,132			
	Drug Incinerator	-	-			
Shop-with-a-Cop Program - Dept 738	Fundraising/Donations	\$ 300	\$ 300			
	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	404	960			
	Fiber Optics	-	-	182,000	0.0%	
	Electrical Conduit	-	-	127,700	0.0%	
	Total Expenditures	\$ 404	\$ 960	\$ 309,700	0.3%	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending May 31, 2019
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	\$ -	\$ 281,166	\$ 255,000	110.3%	
	Sale of Inventory	14,591	132,757	173,100	76.7%	
	Total Revenue	\$ 14,591	\$ 413,923	\$ 428,100	96.7%	
	Inventory Purchases	33,693	147,442	150,000	98.3%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	228,100	0.0%	
	Total Expenditures	\$ 33,693	\$ 147,442	\$ 428,100	34.4%	

EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 311,843	\$ 280,000	111.4%	
	Equipment Charge	34,259	424,444	687,621	61.7%	
	Miscellaneous Income	.	2,532	5,000	50.6%	Proceeds from sale of equipment.
	Interest	559	5,096	6,000	84.9%	
	Transfer from Golf Cap Proj Fund - Cart Loan	981	6,869	7,852	87.5%	
	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	\$ 35,799	\$ 759,090	\$ 1,030,708	73.6%	
	Personnel Services	11,363	170,738	196,819	86.7%	
	Materials and Services	13,145	165,467	199,508	82.9%	
	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	\$ 24,508	\$ 523,797	\$ 1,030,708	50.8%		

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
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91.8% of Year Elapsed

Fund	Description	May	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	151	1,877	1,200	156.4%	
	Grants and Donations	-	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	\$ 151	\$ 121,804	\$ 120,685	100.9%	
	Materials and Services	-	930	2,000	46.5%	This line item was increased \$1,000 by Resolution 3828.
	Fire & EMS PPE and Equipment	-	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	\$ -	\$ 59,932	\$ 120,685	49.7%	
	Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 4,892	\$ 5,250	93.2%
Equipment Lease Payments		5,412	32,824	40,411	81.23%	
Interest		76	557	120	464.2%	
Golf Cart Lease Payment		1,250	7,688	10,000	76.88%	
Total Revenue		6,738	45,961	55,781	82.40%	
Materials and Services		-	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		981	6,871	7,852	87.51%	
Total Expenditures		981	13,019	55,781	23.34%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending May 31, 2019
91.8% of Year Elapsed

Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repayment - Fund 110	Beginning Working Capital	\$ -	\$ 26,524	\$ 25,000	106.1%	
	Interest	128	3,681	300	1227.0%	
	Improvement Dist Assessment	628	12,076	20,100	60.1%	
	Total Revenue	\$ 756	\$ 42,281	\$ 45,400	93.1%	
	Materials and Services	-	86	900	9.6%	
	Transfer to Silver's Fund	3,708	40,791	44,500	91.7%	
	Total Expenditures & Contingency	\$ 3,708	\$ 40,877	\$ 45,400	90.0%	
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	8	74	60	123.3%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 3,090	0.0%	
Mt. Hope Trust - Fund 114	Beginning Working Capital	\$ -	433,195	\$ 433,200	100.0%	
	Interest	1,056	10,483	9,950	105.4%	
	Golf Course Loan Payments	-	72,845	93,000	78.3%	
	Total Revenue	\$ 1,056	\$ 516,523	\$ 536,150	96.3%	
	Interest Transfer to GF	1,056	10,483	11,500	91.2%	
	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	\$ 1,056	\$ 83,328	\$ 536,150	15.5%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	669	6,646	7,000	94.9%	
	Total Revenue	\$ 669	\$ 280,707	\$ 281,061	99.9%	
	Interest Transfer to General Fund	669	6,645	7,000	94.9%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 669	\$ 6,645	\$ 281,061	2.4%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 707,108	\$ 703,000	100.6%	
	Interest	1,856	17,832	15,000	118.9%	
	Property Owner Contributions	-	150	-		
	Transfer from LID Fund for Loan Payment-Interest	226	2,831	2,722	104.0%	
	Transfer from LID Fund for Loan Payment	3,482	37,959	41,778	90.9%	
	Total Revenue	\$ 5,564	\$ 765,880	\$ 762,500	100.4%	
	Personnel Services	\$ -	\$ 616	\$ 4,500	13.7%	
	Street Trees	1,295	2,626	23,000	11.4%	
	Unappropriated Ending Fund Balance	-	-	735,000	0.0%	
Total Expenditures & Contingency	\$ 1,295	\$ 3,242	\$ 762,500	0.4%		

**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	\$ 173,341		\$ 1,598,874	\$ 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	37,921		394,180	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	78,853		487,704	404,803	302,805
Payments	-	3,362	19,530	33,308	35,837	18,597	21,727	30,358	23,543	13,967	19,550		219,779	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	8,458		89,136	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)	(2,535)		(26,602)	(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	5,923		62,534	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	6,008		56,611	64,590	55,845
New and Renewed Subscriptions	102	123	118	124	105	147	202	258	115	149	151				
Total Members	1,826	1,837	1,856	1,850	1,868	1,862	1,878	1,900	1,885	1,889	1,917			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	\$ 260,652	\$ -	\$ 2,175,714	\$ 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	\$ 63,479	\$ -	\$ 670,570	\$ 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.

31% 44% 44%
35%

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.