

**City of Baker City**  
**Financial Report for the General Fund**  
**Report for the Month Ending May 31, 2018**  
**91.8% of Year Elapsed**

Fund/Department	Description	May	YTD	Budget	Percent of Budget	Narrative
<b>REVENUE</b>						
<b>General Fund</b>	Beginning Working Capital	\$ -	\$ 771,148	\$ 657,359	117.3%	
	Property Taxes	14,179	2,543,812	2,619,169	97.1%	
	Police Generated Revenue	2,966	33,935	36,750	92.3%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	49,773	656,140	731,100	89.7%	Includes commercial assists of \$500 year-to-date.
	Cemetery	6,962	100,098	77,100	129.8%	
	Interest	2,306	17,023	9,000	189.1%	LGIP interest rate is 2.1%.
	Generated Power Sales	2,335	40,092	41,000	97.8%	
	Franchise fees	31,137	527,294	664,500	79.4%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	16,211	184,183	201,067	91.6%	
	Airport Ground Leases and Gas Tax	2,088	31,325	41,173	76.1%	
	Cigarette/Liquor Taxes/State Sharing	17,724	182,194	262,000	69.5%	State payments are received monthly or quarterly.
	Marijuana Tax	-	29,417	-		One-time only distribution.
	School Resource Office (SRO) Reimb 5J	14,376	56,455	49,020	115.2%	
	COPS Grant - SRO	6,771	20,313	27,083	75.0%	
	Admin Services Indirect Cost	39,770	359,855	380,000	94.7%	
	Other Revenue	3,676	79,519	86,875	91.5%	
	EMS Support	2,899	2,899	-		
	Economic Development Support	11,402	70,067	88,000	79.6%	
	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%	
	Veteran's Cemetery Donation	1,000	1,000	-		
	Public Safety Fee	14,484	144,079	183,600	78.5%	
<b>Total</b>		<b>\$ 240,059</b>	<b>\$ 5,902,071</b>	<b>\$ 6,207,103</b>	<b>95.1%</b>	

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<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Administration	Personnel Services	\$ 40,959	462,569	\$ 517,055	89.5%	
	Materials and Services	73,327	465,062	534,150	87.1%	
	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>\$ 114,286</b>	<b>\$ 973,631</b>	<b>\$ 1,197,205</b>	<b>81.3%</b>	
Police	Personnel Services	\$ 203,984	\$ 1,761,457	\$ 1,909,586	92.2%	
	Materials and Services	12,111	213,650	232,670	91.8%	
	<b>Subtotal</b>	<b>\$ 216,095</b>	<b>\$ 1,975,107</b>	<b>\$ 2,142,256</b>	<b>92.2%</b>	
Fire	Personnel Services	\$ 131,786	\$ 1,445,012	\$ 1,638,944	88.2%	
	Materials and Services	19,721	157,142	173,746	90.4%	
	Capital Outlay	832	1,640	-		FEP Type III engine modifications.
	<b>Subtotal</b>	<b>\$ 152,339</b>	<b>\$ 1,603,794</b>	<b>\$ 1,812,690</b>	<b>88.5%</b>	
Cemetery	Personnel Services	\$ 1,870	\$ 17,392	\$ 22,050	78.9%	
	Materials and Services	9,673	106,567	142,806	74.6%	
	<b>Subtotal</b>	<b>\$ 11,543</b>	<b>\$ 123,959</b>	<b>\$ 164,856</b>	<b>75.2%</b>	
Parks	Personnel Services	\$ 970	\$ 14,422	\$ 19,845	72.7%	
	Materials and Services	5,798	70,602	83,673	84.4%	
	Park Improvements	-	-	-		This budget line was decreased \$12,000 by Resolution 3806.
	<b>Subtotal</b>	<b>\$ 6,768</b>	<b>\$ 85,024</b>	<b>\$ 103,518</b>	<b>82.1%</b>	
Airport	Personnel Services	\$ 728	\$ 4,942	\$ 7,000	70.6%	
	Materials and Services	2,772	39,155	50,651	77.3%	
	<b>Subtotal</b>	<b>\$ 3,500</b>	<b>\$ 44,097</b>	<b>\$ 57,651</b>	<b>76.5%</b>	
Planning	Personnel Services	\$ -	\$ 833	\$ 1,500	55.5%	
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 833</b>	<b>\$ 61,500</b>	<b>1.4%</b>	
Hydro Elect Plant	Personnel Services	\$ -	\$ 737	\$ 1,500	49.1%	
	Materials and Services	1,078	6,332	7,771	81.5%	
	<b>Subtotal</b>	<b>\$ 1,078</b>	<b>\$ 7,069</b>	<b>\$ 9,271</b>	<b>76.2%</b>	

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<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Community Development	Personnel Services	\$ 6,451	91,378	\$ 111,800	81.7%	
	Materials and Services	7	2,079	3,500	59.4%	
	<b>Subtotal</b>	<b>\$ 6,458</b>	<b>\$ 93,457</b>	<b>\$ 115,300</b>	<b>81.1%</b>	
All Departments	Personnel Services	386,748	3,798,742	4,229,280	89.8%	
	Materials and Services	124,487	1,060,589	1,288,967	82.3%	
	Capital Outlay	832	5,640	4,000	141.0%	
	Transfers	-	42,000	42,000	100.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	542,856	0.0%	
<b>Grand Total</b>		<b>\$ 512,067</b>	<b>\$ 4,906,971</b>	<b>\$ 6,207,103</b>	<b>79.1%</b>	

City of Baker City  
Financial Report for the Enterprise Funds  
Report for the Month Ending May 31, 2018  
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Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 2,900,937	\$ 2,364,185	122.7%	
	Water Sales	208,796	2,474,469	2,721,030	90.9%	
	Interest	6,317	52,255	20,000	261.3%	
	Other Revenue	4,747	48,394	41,500	116.6%	Includes Salmon Creek property sale.
	<b>Total</b>	<b>\$ 219,860</b>	<b>\$ 5,476,055</b>	<b>\$ 5,146,715</b>	<b>106.4%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Water Fund - 104	Water Utility Maintenance	\$ 103,556	\$ 1,276,502	\$ 1,665,261	76.7%	
	Water Utility Construction	232,811	813,653	1,544,597	52.7%	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>\$ 336,367</b>	<b>\$ 2,090,155</b>	<b>\$ 5,146,715</b>	<b>40.6%</b>	

<b>REVENUE</b>						
Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,162,470	\$ 972,910	119.5%	
	Wastewater Service Charge	105,815	1,106,847	1,190,483	93.0%	
	Interest	2,332	18,235	12,000	152.0%	
	G Street LID Interest	-	871	840	103.7%	
	Grants	-	29,957	50,000	59.9%	
	Other Revenue	5,530	80,763	47,282	170.8%	
<b>Total</b>	<b>\$ 113,677</b>	<b>\$ 2,399,143</b>	<b>\$ 2,273,515</b>	<b>105.5%</b>		
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 88,891	\$ 921,837	\$ 1,117,703	82.5%	
	Wastewater Construction	3,475	115,224	595,925	19.3%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	459,887	0.0%	
	<b>Total</b>	<b>\$ 92,366</b>	<b>\$ 1,037,061</b>	<b>\$ 2,273,515</b>	<b>45.6%</b>	

City of Baker City  
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Fund	Description	May	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	\$ 385	\$ 1,101	\$ 6,000	18.4%	
	Materials & Services	1,015	9,741	20,219	48.2%	
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	1,281		
	Unappropriated Ending Fund Balance	-	-	-	-	
<b>Total</b>		<b>\$ 1,400</b>	<b>\$ 10,842</b>	<b>\$ 47,500</b>	<b>22.8%</b>	

<b>REVENUE</b>						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 237,026	\$ 216,330	109.6%	
	City Permits	24,484	212,452	109,450	194.1%	
	County Permits	26,258	153,573	184,520	83.2%	
	Interest	661	4,857	2,500	194.3%	
	Other Revenue	4,400	34,190	28,274	120.9%	Includes the State surcharge pass through.
	<b>Total</b>		<b>\$ 55,803</b>	<b>\$ 642,098</b>	<b>\$ 541,074</b>	<b>118.7%</b>
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Building Inspections Fund - 127	Personnel Services	\$ 13,437	\$ 150,332	\$ 183,385	82.0%	
	Materials and Services	9,293	115,027	148,896	77.3%	
	Contingency	-	-	40,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	168,793	0.0%	
<b>Total</b>		<b>\$ 22,730</b>	<b>\$ 265,359</b>	<b>\$ 541,074</b>	<b>49.0%</b>	

<b>REVENUE</b>						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 574,563	\$ 546,107	105.2%	
	Wastewater Service Charge	9,581	102,064	109,825	92.9%	
	Interest	1,156	9,213	6,000	153.6%	
<b>Total</b>		<b>\$ 10,737</b>	<b>\$ 685,840</b>	<b>\$ 661,932</b>	<b>103.6%</b>	
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 479	\$ 5,103	\$ 5,491	92.9%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	566,441	0.0%	
<b>Total</b>		<b>\$ 479</b>	<b>\$ 5,103</b>	<b>\$ 661,932</b>	<b>0.8%</b>	

City of Baker City  
Financial Report for the Special Revenue Funds  
Report for the Month Ending May 31, 2018  
91.8% of Year Elapsed

Fund	Description	May	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	3,320	589,750	582,356	101.27%	
	State Gas Tax	61,702	515,486	595,000	86.64%	
	Surface Trans Project	-	215,707	222,276	97.04%	
	Interest	2,014	15,865	3,500	453.29%	
	Transfer from Sidewalk Fund	-	60,000	60,000	100.00%	
	Other Revenue	469	13,171	13,891	94.82%	
	Transfer from Sidewalk Fund	-	-	-	-	
<b>Total Revenue</b>	<b>\$ 67,505</b>	<b>\$ 2,569,204</b>	<b>\$ 2,539,918</b>	<b>101.15%</b>		
<b>EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 40,818	\$ 752,786	\$ 1,001,236	75.19%	
	Storm Water Maintenance	2,557	31,116	135,236	23.01%	
	Preventative Maintenance	1,373	502,526	756,982	66.39%	
	Street Lighting	11,161	81,776	100,548	81.33%	
	Snow and Ice Control	55	47,515	97,089	48.94%	
	Street Construction	8	2,185	6,370	34.30%	
	Contingency	-	-	150,000	-	
	Unappropriated Ending Fund Balance	-	-	292,457	0.00%	
	<b>Total Expenditures</b>	<b>\$ 55,972</b>	<b>\$ 1,417,904</b>	<b>\$ 2,539,918</b>	<b>55.82%</b>	
	<b>REVENUE, EXPENDITURES &amp; CONTINGENCY</b>					
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 20,854	\$ 9,000	231.71%	
	Property Tax Revenue	474	84,216	86,812	97.01%	
	Miscellaneous Revenue	-	25	-	-	
	OTEC Energy Rebate	-	11,843	12,000	98.69%	
	Interest	52	116	250	46.40%	
	Interfund Loan from Equipment & Veh Fund	-	-	-	-	
	<b>Total Revenue</b>	<b>526</b>	<b>117,054</b>	<b>108,062</b>	<b>108.32%</b>	
	Personnel Services	573	11,452	11,000	104.11%	
	Materials & Services	11,380	80,046	87,477	91.51%	
	Transfer Interfund Loan Payment	-	8,091	8,091	100.00%	
	Contingency	-	-	1,494	-	
<b>Total Expenditures</b>	<b>11,953</b>	<b>99,589</b>	<b>108,062</b>	<b>92.16%</b>		
<b>REVENUE AND EXPENDITURES</b>						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 4,227	\$ 4,300	98.30%	
	Interest	8	64	75	85.33%	
	OTEC Tree Replacement	-	500	1,000	50.00%	
	<b>Total Revenue</b>	<b>8</b>	<b>4,791</b>	<b>5,375</b>	<b>89.13%</b>	
	Personnel Services	-	85	1,000	8.50%	
	Materials & Services	342	352	4,375	8.05%	
	Contingency	-	-	-	-	
<b>Total Expenditures</b>	<b>342</b>	<b>437</b>	<b>5,375</b>	<b>8.13%</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	165	1,460	1,500	97.33%	
	<b>Total Revenue</b>	<b>165</b>	<b>171,462</b>	<b>148,500</b>	<b>115.46%</b>	
	Sidewalk Grants	3,511	17,835	43,520	40.98%	
	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>3,511</b>	<b>77,835</b>	<b>148,500</b>	<b>52.41%</b>		

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
Playground Improvement - Department 134	Beginning Working Capital	\$ -	\$ 9,069	\$ 5,208	174.1%	
	Interest	16	133	-		
	Donations	-	75	-		
	<b>Total Revenue</b>	<b>\$ 16</b>	<b>\$ 9,277</b>	<b>\$ 5,208</b>	<b>178.1%</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	3,200	1,014,197	1,600,000	63.4%	
	Contingency	-	-	10,000	0.0%	
	<b>Total Expenditures</b>	<b>\$ 3,200</b>	<b>\$ 1,014,197</b>	<b>\$ 1,610,000</b>	<b>63.0%</b>	
Comm Dev Projects - Department 166	Beginning Working Capital	\$ -	\$ 43,244	\$ 41,225	104.9%	
	Revenues	72	1,612	1,200	134.3%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	<b>Total Revenue</b>	<b>\$ 72</b>	<b>\$ 44,856</b>	<b>\$ 42,425</b>	<b>105.7%</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	8	63	45	140.0%	
	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	148	9,939	9,100	109.2%	This budget line was increased \$9,000 by Resolution 3806.
	Materials and Services	1,067	8,980	16,765	53.6%	This budget line was increased \$16,765 by Resolution 3806.
<b>Total Expenditures</b>	<b>\$ 1,215</b>	<b>\$ 18,919</b>	<b>\$ 25,865</b>	<b>73.1%</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	265	36,156	1,000	3615.6%	
	<b>Total Revenue</b>	<b>\$ 265</b>	<b>\$ 53,404</b>	<b>\$ 18,200</b>	<b>293.4%</b>	
	Personnel Services	675	7,618	8,500	89.6%	
	Materials and Services	-	8,780	9,700	90.5%	
<b>Total Expenditures</b>	<b>\$ 675</b>	<b>\$ 16,398</b>	<b>\$ 18,200</b>	<b>90.1%</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	22	63	2,166	2.9%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,177	\$ 2,057	105.8%	
	Car Seat Sales/ODOT Grant	150	1,432	1,150	124.5%	
	Expenditures	220	1,797	3,207	56.0%	
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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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	2,170	4,250	2,000	212.5%	This line item was increased \$2,000 by Resolution 3806.
	Materials & Services	174	23,578	33,000	71.4%	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	-		



City of Baker City  
Financial Report for the Internal Service and Capital Projects Funds  
Report for the Month Ending May 31, 2018  
91.8% of Year Elapsed

Fund	Description	May	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	3,246	111,276	167,400	66.5%	
	<b>Total Revenue</b>	<b>\$ 3,246</b>	<b>\$ 388,548</b>	<b>\$ 422,400</b>	<b>92.0%</b>	
	Inventory Purchases	25,227	102,169	150,000	68.1%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	222,400	0.0%	
	<b>Total Expenditures</b>	<b>\$ 25,227</b>	<b>\$ 102,169</b>	<b>\$ 422,400</b>	<b>24.2%</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	34,233	418,354	655,374	63.8%	
	Miscellaneous Income	33	23,286	5,000	465.7%	Proceeds from sale of equipment.
	Interest	582	4,853	5,000	97.1%	
	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>\$ 34,848</b>	<b>\$ 862,638</b>	<b>\$ 1,057,209</b>	<b>81.6%</b>	
	Personnel Services	15,069	167,817	188,116	89.2%	
	Materials and Services	13,989	150,738	197,788	76.2%	
	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>\$ 29,058</b>	<b>\$ 528,060</b>	<b>\$ 1,057,209</b>	<b>49.9%</b>	

City of Baker City  
Financial Report for the Internal Service and Capital Projects Funds  
Report for the Month Ending May 31, 2018  
91.8% of Year Elapsed

Fund	Description	May	YTD	Budget	Percent of Budget	Narrative
<b>Capital Project Funds</b>						
<b>REVENUE, EXPENDITURES, CONTINGENCY &amp; UNAPPROPRIATED ENDING FUND BALANCE</b>						
<b>Fire Equipment Reserve - Fund 112</b>	Beginning Working Capital	\$ -	\$ 75,268	\$ 79,000	95.3%	
	Interest	127	1,085	800	135.6%	
	Grants and Donations	-	3,000	4,000	75.0%	This line item was increased \$3,000 by Resolution 3809.
	<b>Total</b>	<b>\$ 127</b>	<b>\$ 79,353</b>	<b>\$ 83,800</b>	<b>94.7%</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>	
<b>Golf Course Capital Project - Fund 135</b>	Beginning Working Capital	\$ -	\$ 966	\$ 900	107.3%	
	Equipment Lease Payments	5,412	37,644	44,554	84.49%	
	Interest	52	239	100	239.0%	
	Golf Cart Lease Payment	-	-	5,000	0.00%	
	Interfund Loan Transfer from Equipment Fund	-	-	71,000	0.00%	
	<b>Total Revenue</b>	<b>5,464</b>	<b>38,849</b>	<b>121,554</b>	<b>31.96%</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 May 31, 2018**  
**91.8% of Year Elapsed**

Fund	Description	May	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	137	3,016	5,050	59.7%	
	Improvement Dist Assessment	3,246	16,156	16,118	100.2%	
	<b>Total Revenue</b>	<b>\$ 3,383</b>	<b>\$ 52,738</b>	<b>\$ 34,668</b>	<b>152.1%</b>	
	Materials and Services	-	11	800	1.4%	
	Transfer to Silver's Fund	2,823	31,045	33,868	91.7%	
	<b>Total Expenditures &amp; Contingency</b>	<b>\$ 2,823</b>	<b>\$ 31,056</b>	<b>\$ 34,668</b>	<b>89.6%</b>	
<b>Trust Funds</b>						
<b>One Hundred Year Trust - Fund 113</b>	Beginning Working Capital	\$ -	\$ 2,983	\$ 2,980	100.1%	
	Interest	5	44	30	146.7%	
	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	715	6,098	5,300	115.1%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	<b>Total Revenue</b>	<b>\$ 715</b>	<b>\$ 420,958</b>	<b>\$ 442,087</b>	<b>95.2%</b>	
	Interest Transfer to GF	715	6,170	8,500	72.6%	
	Unappropriated Ending Fund Balance	-	-	433,587	0.0%	
	<b>Total</b>	<b>\$ 715</b>	<b>\$ 6,170</b>	<b>\$ 442,087</b>	<b>1.4%</b>	
<b>John Schmitz Trust - Fund 116</b>	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	473	4,035	5,000	80.7%	
	<b>Total Revenue</b>	<b>\$ 473</b>	<b>\$ 278,096</b>	<b>\$ 279,061</b>	<b>99.7%</b>	
	Interest Transfer to General Fund	473	4,035	5,000	80.7%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
	<b>Total Expenditures &amp; Contingency</b>	<b>\$ 473</b>	<b>\$ 4,035</b>	<b>\$ 279,061</b>	<b>1.4%</b>	
<b>Silvers Street Tree Trust - Fund 131</b>	Beginning Working Capital	\$ -	\$ 666,321	\$ 664,500	100.3%	
	Interest	1,215	10,122	7,500	135.0%	
	Property Owner Contributions	150	150	-		
	Transfer from LID Fund for Loan Payment-Interest	289	3,076	2,834	108.5%	
	Transfer from LID Fund for Loan Payment	2,533	27,970	31,034	90.1%	
	<b>Total Revenue</b>	<b>\$ 4,187</b>	<b>\$ 707,639</b>	<b>\$ 705,868</b>	<b>100.3%</b>	
	Personnel Services	\$ -	\$ -	\$ 4,500	0.0%	
	Street Trees	1,420	1,420	14,400	9.9%	
	Unappropriated Ending Fund Balance	-	-	686,968	0.0%	
	<b>Total Expenditures &amp; Contingency</b>	<b>\$ 1,420</b>	<b>\$ 1,420</b>	<b>\$ 705,868</b>	<b>0.2%</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	\$ 154,468		\$ 1,116,752	\$ 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	24,902		373,736	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	35,577		365,084	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	19,295		226,501	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	7,938	7,425		86,528	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)	(2,220)		(25,820)	(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	5,576	5,205		60,708	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	5,576		55,503	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	132		1,533	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	1,803		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>\$ 181,591</b>	<b>\$ 197,470</b>	<b>\$ -</b>	<b>\$ 1,568,364</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>\$ 49,773</b>	<b>\$ -</b>	<b>\$ 655,740</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>42%</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.