

City of Baker City
Financial Report for the General Fund
Report for the Month Ending April 30, 2015
83.3% of Year Elapsed

Department	Description	April	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,495,126	\$ 1,252,577	119.4%	
	Property Taxes	23,598	2,256,606	2,330,375	96.8%	
	Police Generated Revenue	3,621	28,431	30,500	93.2%	This line item reflects vehicle impound fees, court fines, and parking violations.
	Ambulance	66,608	610,139	640,000	95.3%	
	Cemetery	7,764	59,088	80,350	73.5%	
	Interest	746	6,536	6,000	108.9%	The LGIP interest rate was reduced from 0.54% to 0.5% November 20, 2014.
	Generated Power Sales	5,784	56,947	60,000	94.9%	
	Franchise fees	42,566	490,310	648,200	75.6%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	14,387	141,286	169,485	83.4%	
	Airport Ground Leases and Gas Tax	1,556	31,965	29,800	107.3%	
	Cigarette/Liquor Taxes/State Sharing	23,923	169,262	244,500	69.2%	State payments are received monthly or quarterly.
	School Resource Office Reimb 5J	-	-	15,000	0.0%	
	Traffic School Tuition	-	300	1,000	30.0%	Classes are held every other month depending on demand.
	Admin Services Indirect Cost	21,191	293,912	360,000	81.6%	
	Other Revenue	3,541	69,853	62,850	111.1%	
Grants	-	2,000	32,000	6.3%		
Transfer from CDBG 166	-	7,000	7,000	100.0%		
Total		\$ 215,285	\$ 5,718,761	\$ 5,969,637	95.8%	

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Department	Description	April	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 47,135	449,526	\$ 548,032	82.0%	
	Materials and Services	53,161	458,558	545,875	84.0%	
	CLG Projects	8,750	8,750	24,000	36.5%	
	City Hall ADA Entrance	240	240	16,500	1.5%	
	Transfer to Fire Equip Reserve Fund 112	-	20,000	20,000	100.0%	
	Transfer to Golf Course Fund 123	10,000	51,000	51,000	100.0%	This line item was increased \$10,000 by Resolution 3747.
	Transfer to Fund 162 FAA Match	-	7,500	7,500	100.0%	
	Transfer to Playground Imp Fund 134	-	9,000	9,000	100.0%	
	Transfer to Samo Swim Fund 115	-	10,000	10,000	100.0%	
	Transfer to LAMP Fund 174	-	36,200	36,200	100.0%	
	Transfer to Equipment Fund - Loan Repay	-	36,452	36,452	100.0%	
	Transfer to LID Fund 110	-	980	980	100.0%	
	Transfer to Tree City Fund 129	2,000	6,000	6,000	100.0%	This line item was increased \$2,000 by Resolution 3747.
	Transfer to Golf Project Fund 135	-	7,000	7,000	100.0%	
	Transfer to J. Schmitz Fund 116	-	20,000	20,000	100.0%	
Contingency	-	-	64,000	0.0%	This line item was decreased \$11,000 by Resolution 3747.	
	Subtotal	\$ 121,286	\$ 1,121,206	\$ 1,402,539	79.9%	
Police	Personnel Services	\$ 128,136	\$ 1,272,122	\$ 1,544,391	82.4%	
	Materials and Services	10,320	131,581	185,768	70.8%	
	Police Car	-	19,756	20,000	98.8%	
		Subtotal	\$ 138,456	\$ 1,423,459	\$ 1,750,159	81.3%
Fire	Personnel Services	\$ 118,498	\$ 1,092,562	\$ 1,410,155	77.5%	
	Materials and Services	9,573	117,536	167,173	70.3%	
		Subtotal	\$ 128,071	\$ 1,210,098	\$ 1,577,328	76.7%
Cemetery	Personal Services	\$ 3,039	\$ 19,158	\$ 19,000	100.8%	
	Materials and Services	8,615	96,152	167,448	57.4%	
		Subtotal	\$ 11,654	\$ 115,310	\$ 186,448	61.8%
Parks	Personnel Services	\$ 2,456	\$ 15,639	\$ 17,064	91.6%	
	Materials and Services	5,419	55,213	82,605	66.8%	
	Park Improvements	-	-	5,000	0.0%	
		Subtotal	\$ 7,875	\$ 70,852	\$ 104,669	67.7%
Airport	Personnel Services	\$ 1,614	\$ 6,550	\$ 6,500	100.8%	
	Materials and Services	2,891	34,234	54,679	62.6%	
	Electrical Transformer	-	5,369	7,500	71.6%	
		Subtotal	\$ 4,505	\$ 46,153	\$ 68,679	67.2%
Planning	Personnel Services	\$ 59	\$ 709	\$ 1,000	70.9%	This line item was reduced by \$2,000 Resolution 3747.
	Materials and Services	-	-	60,000	0.0%	The City contracts planning services from Baker County.
		Subtotal	\$ 59	\$ 709	\$ 61,000	1.2%
Hydro Elect Plant	Personnel Services	\$ 55	\$ 1,339	\$ 1,500	89.3%	
	Materials and Services	1	803	6,670	12.0%	This line item was increased \$5,000 by Resolution 3747.
		Subtotal	\$ 56	\$ 2,142	\$ 8,170	26.2%

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Department	Description	April	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 138	\$ 10,703	\$ 12,000	89.2%	
	Materials and Services	504	12,174	15,000	81.2%	This line item was reduced \$4,000 by Resolution 3747.
	Subtotal	\$ 642	\$ 22,877	\$ 27,000	84.7%	
All Departments	Personnel Services	301,130	2,868,308	3,559,642	80.6%	
	Materials and Services	90,484	906,251	1,285,218	70.5%	
	Capital Outlay	8,990	34,115	73,000	46.7%	
	Transfers	12,000	204,132	204,132	100.0%	
	Contingency	-	-	64,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	783,645	0.0%	
Grand Total		\$ 412,604	\$ 4,012,806	\$ 5,969,637	67.2%	

City of Baker City
 Financial Report for the Enterprise Funds
 Report for the Month Ending April 30, 2015
 83.3% of Year Elapsed

Department	Description	April	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 907,994	\$ 843,768	107.6%	
	Water Sales	178,892	1,854,561	2,197,629	84.4%	
	Safe Drinking Water Loan	60,313	2,000,000	2,000,000	100.0%	
	Watershed Management Plan Grant	-	30,000	30,000	100.0%	
	Interest	534	4,848	3,000	161.6%	
	Other Revenue	1,523	71,463	33,500	213.3%	
Total		\$ 241,262	\$ 4,868,866	\$ 5,107,897	95.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 124,687	\$ 1,172,397	\$ 1,393,818	84.1%	
	Water Utility Construction	10,229	2,397,663	2,931,632	81.8%	
	Transfer to Central Stores Fund 107	-	20,000	20,000	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	562,447	0.0%	
Total		\$ 134,916	\$ 3,590,060	\$ 5,107,897	70.3%	

REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 886,670	\$ 819,374	108.2%	
	Wastewater Service Charge	98,436	880,022	1,082,257	81.3%	
	Interest	383	3,839	3,750	102.4%	
	G Street LID	-	705	750	94.0%	
	Other Revenue	6,332	77,586	47,282	164.1%	
	Total		\$ 105,151	\$ 1,848,822	\$ 1,953,413	94.6%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 85,806	\$ 702,643	\$ 966,590	72.7%	
	Wastewater Construction	532	173,457	304,572	57.0%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	582,251	0.0%	
Total		\$ 86,338	\$ 876,100	\$ 1,953,413	44.8%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending April 30, 2015
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Department	Description	April	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ (3,919)	\$ -		
	Miscellaneous Revenue	-	-	-		
	Transfer from the General Fund	10,000	51,000	51,000	100.0%	This line item was increased \$10,000 by Resolution 3747.
Total		\$ 10,000	\$ 47,081	\$ 51,000	92.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ 2,933	\$ 8,246	\$ 7,000	117.8%	This line item was increased \$5,000 by Resolution 3747.
	Materials & Services	4,563	18,779	21,739	86.4%	This line item was increased \$5,000 by Resolution 3747.
	Transfer to Mt Hope Fund	-	-	20,000	0.0%	
	Contingency	-	-	2,261		
	Unappropriated Ending Fund Balance	-	-	-		
Total		\$ 7,496	\$ 27,025	\$ 51,000	53.0%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 119,629	\$ 106,238	112.6%	
	City Permits	11,505	90,345	111,750	80.8%	
	County Permits	18,037	100,799	121,800	82.8%	
	Interest	49	562	650	86.5%	
	Other Revenue	2,534	17,918	28,430	63.0%	Includes the State surcharge pass through.
Total		\$ 32,125	\$ 329,253	\$ 368,868	89.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 12,856	\$ 130,365	\$ 164,333	79.3%	
	Materials and Services	5,695	82,602	124,084	66.6%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	60,451	0.0%	
Total		\$ 18,551	\$ 212,967	\$ 368,868	57.7%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 267,224	\$ 256,578	104.1%	
	Wastewater Service Charge	10,417	91,124	109,825	83.0%	
	Water Smart Grant	-	-	40,000	0.0%	
	Interest	138	1,271	1,500	84.7%	
Total		\$ 10,555	\$ 359,619	\$ 407,903	88.2%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 521	\$ 4,556	\$ 5,491	83.0%	
	Feasibility Study	-	-	80,000	0.0%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	232,412	0.0%	
Total		\$ 521	\$ 4,556	\$ 407,903	1.1%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending April 30, 2015
83.3% of Year Elapsed

Department	Description	April	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 651,545	\$ 616,841	105.63%	
	Property Taxes	5,525	528,355	545,595	96.84%	
	State Gas Tax	47,985	426,079	585,000	72.83%	
	Surface Trans Project	-	105,368	105,368	100.00%	
	Interest	343	2,880	1,500	192.00%	
	Other Revenue	564	12,974	13,891	93.40%	
Total		\$ 54,417	\$ 1,727,201	\$ 1,868,195	92.45%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 67,766	\$ 507,680	\$ 725,037	70.02%	
	Storm Water Maintenance	10,968	86,822	176,744	49.12%	
	Preventative Maintenance	118	251,506	469,165	53.61%	
	Street Lighting	6,026	59,087	76,509	77.23%	
	Snow and Ice Control	50	15,833	83,811	18.89%	
	Street Construction	7	1,112	7,607	14.62%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	229,322	0.00%	
Total		\$ 84,935	\$ 922,040	\$ 1,868,195	49.35%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 29,447	\$ 33,500	87.90%	
	Property Tax Revenue	790	75,451	77,984	96.75%	
	Grants & Miscellaneous Revenue	-	35,800	-		Leo Adler \$25,000 and Ash Grove \$10,000
	Interest	35	268	350	76.57%	
	Transfer from General Fund	-	10,000	10,000	100.00%	
	Total Revenue	825	150,966	121,834	123.91%	
	Personnel Services	862	10,813	12,000	90.11%	
	Materials & Services	5,498	56,793	109,764	51.74%	
	Contingency	-	-	70	0.00%	
	Total Expenditures	6,360	67,606	121,834	55.49%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 69	\$ -		
	Donations	-	638	-		
	Interest	2	21	-		
	OTEC Tree Replacement	-	100	1,000	10.00%	
	Transfer from General Fund	2,000	6,000	6,000	100.00%	This line item was increased \$2,000 by Resolution 3747.
	Transfer from Misc Grant	-	3,871	3,871	100.00%	This line item was increased \$121 by Resolution 3742.
	Total Revenue	2,002	10,699	10,871	98.42%	
	Personnel Services	187	5,273	6,000	87.88%	This line item was increased \$2,000 by Resolution 3747.
	Materials & Services	544	1,366	4,871	28.04%	This line item was increased \$121 by Resolution 3742.
	Contingency	-	-	-		
	Total Expenditures	731	6,639	10,871	61.07%	
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 75,373	\$ 52,567	143.38%	
	Sidewalk Utility Fee	5,217	46,373	55,000	84.31%	
	Interest	41	358	350	102.29%	
	Total Revenue	5,258	122,104	107,917	113.15%	
	Sidewalk Grants	2,123	19,587	40,865	47.93%	
	Sidewalk Construction	-	-	47,000	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	52	0.00%	
Total		2,123	19,587	107,917	18.15%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending April 30, 2015
 83.3% of Year Elapsed

Department	Description	April	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ -	\$ (382)	\$ 4,500	-8.5%	
	Interest	2	11	-		
	Gifts, Grants & Donations	-	2,736	-		
	Transfer from General Fund	-	9,000	9,000	100.0%	
	Total Revenue	\$ 2	\$ 11,365	\$ 13,500	84.2%	
	Personnel Services	-	176	-		
	Materials & Services	-	6,897	13,500	51.1%	
	Total Expenditures	\$ -	\$ 7,073	\$ 13,500	52.4%	
FAA Airport - Fund 162	Beginning Working Capital	\$ -	\$ 853	\$ 853	100.0%	
	Transfer from GF - FAA grant match	-	7,500	7,500	100.0%	
	Total Revenue	\$ -	\$ 8,353	\$ 8,353	100.0%	
	Contingency	-	-	8,353	0.0%	
	Total Expenditures	\$ -	\$ -	\$ 8,353	0.0%	
Comm Dev Projects - Fund 166	Beginning Working Capital	\$ -	\$ 19,184	\$ 19,059	100.7%	
	Revenues	105	1,058	1,250	84.6%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 105	\$ 20,242	\$ 20,309	99.7%	
	Big Deal Grants	-	1,000	5,000	0	
	Transfer to General Fund 101	-	7,000	7,000	100.0%	
	Unappropriated Ending Fund Balance	-	-	8,309	0.0%	
	Total Expenditures	\$ -	\$ 8,000	\$ 20,309	39.4%	
Skateboard Park Project - Fund 171	Beginning Working Capital	\$ -	\$ 4,158	\$ 4,155	100.1%	
	Revenues	2	18	15	120.0%	
	Expenditures	-	-	4,170	0.0%	
Resort Street Project - Fund 173	Beginning Working Capital	\$ -	\$ -	\$ -	-	
	Revenues	-	-	31,050	0.0%	
	Resort Street Project	\$ 23,500	\$ 23,500	\$ 31,050	75.7%	
Lamp III Project - Fund 174	Beginning Working Capital	\$ -	\$ 1,074	\$ 1,522	70.6%	
	Interest	-	71	-		
	LGGP Grant	-	-	108,200	0.0%	This line item was increased \$108,200 by Resolution 3742.
	Transfer from General Fund	-	36,200	36,200		
	Total Revenue	\$ -	\$ 37,345	\$ 145,922	25.6%	
	Personnel Services	\$ 10,944	\$ 10,944	\$ 32,500	33.7%	This line item was increased \$32,500 by Resolution 3742.
	Materials and Services	11,898	12,363	77,222	16.0%	This line item was increased \$75,700 by Resolution 3742.
Land Acquisitions	-	30,824	36,200	85.1%		
	Total Expenditures	\$ 22,842	\$ 54,131	\$ 145,922	37.1%	
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ -	\$ -	\$ 1,000	0.0%	
	Personnel Services	-	-	1,000	0.0%	
Ice Cream Program - Department 706	Beginning Working Capital	\$ -	\$ 727	\$ 727	100.0%	
	Expenditures	-	-	727	0.0%	
DARE Donations - Department 707	Beginning Working Capital	\$ -	\$ 510	\$ 510	100.0%	
	Expenditures	-	-	510	0.0%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 19,640	\$ 18,000	109.1%	
	Interest	-	-	-		
	Drug Forfeitures	-	-	-		
	Donations	-	500	-		
	Total Revenue	\$ -	\$ 20,140	\$ 18,000	111.9%	
	Personnel Services	481	4,737	6,000	79.0%	
	General Supplies	54	666	12,000	5.6%	
Total Expenditures	\$ 535	\$ 5,403	\$ 18,000	30.0%		
Bullet Proof Vest Grant - Department 710	Beginning Working Capital	\$ -	\$ -	\$ -	-	
	Revenue	-	-	-	-	
Dog Stations - Department 711	Donations	\$ -	\$ 69	\$ -	-	
	Expenditures	-	-	-	-	
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ -	-	
	Revenue	-	-	-	-	
	Expenditures	-	-	-	-	
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 1,710	\$ 960	178.1%	
	Grants	-	-	-	-	
	Expenditures	-	1,600	960	166.7%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,110	\$ 2,050		
	Car Seat Sales/ODOT Grant	100	1,256	1,500	83.7%	
	Expenditures	332	1,136	3,550	32.0%	
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 645	\$ 549	117.5%	This line item was decreased \$121 by Resolution 3742.
	Donations/Candy Machine Sales	58	58	200	29.0%	This line item was decreased \$121 by Resolution 3742.
	Expenditures	-	-	749	0.0%	

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
Tree Removal & Replacement - Dept 723	Beginning Working Capital	\$ -	\$ 3,871	\$ 3,871	100.0%	This line item was increased \$121 by Resolution 3742.
	Transfer to Tree City Fund	-	3,871	3,871	100.0%	This line item was increased \$121 by Resolution 3742.
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000		
	Materials & Services	-	-	1,000		
Police Reserve Program - Dept 728	Revenue	\$ -	\$ 88	\$ -		Revenue is from charges for mental hold security.
	Materials & Services	-	-	-		

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending April 30, 2015
83.3% of Year Elapsed

Department	Description	March	YTD	Budget	Percent of Budget	Narrative
Internal Service Funds						
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Central Stores Fund - Fund 107	Beginning Working Capital	\$ -	\$ 261,816	\$ 260,000	100.7%	
	Sale of Inventory	6,508	63,135	127,600	49.5%	
	Transfer from Water Fund 104	-	20,000	20,000	100.0%	
	Total Revenue	\$ 6,508	\$ 344,951	\$ 407,600	84.6%	
	Inventory Purchases	1,161	88,011	157,600	55.8%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	200,000	0.0%	
	Total Expenditures	\$ 1,161	\$ 88,011	\$ 407,600	21.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 442,436	\$ 388,509	113.9%	
	Equipment Charge	30,936	308,716	515,745	59.9%	
	Miscellaneous Income	-	3,448	5,000	69.0%	
	Interest	129	1,257	2,400	52.4%	
	Transfer from LID Fund - Elm Street LID	-	15,000	15,000	100.0%	
	Transfer from General Fund - Interfund Loan	-	36,452	36,452	100.0%	
	Transfer from Golf Cap Proj Fund	-	42,000	42,000	100.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	41,758	0.0%	
	Total Revenue	\$ 31,065	\$ 849,309	\$ 1,046,864	81.1%	
	Personnel Services	14,691	142,412	246,305	57.8%	
	Materials and Services	10,895	133,024	190,900	69.7%	
	Transfer to Golf Capital Project Fund 135	-	242,378	242,378	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	167,281	0.0%	
Total Expenditures	\$ 25,586	\$ 517,814	\$ 1,046,864	49.5%		
Capital Project Funds						
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Fire Equipment Reserve - Fund 112	Beginning Working Capital	\$ -	\$ 23,610	\$ 23,600	100.0%	
	Interest	18	182	200	91.0%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 18	\$ 43,792	\$ 600,360	7.3%	
	Materials and Services	-	-	1,000	0.0%	
	Fire Dept Radio Upgrade	-	-	584,800	0.0%	
	Contingency	-	-	14,560	0.0%	
Total	\$ -	\$ -	\$ 600,360	0.0%		
Resort Utility Underground - Fund 133	Beginning Working Capital	\$ -	\$ 13,597	\$ 13,597	100.0%	
	Total	\$ -	\$ 13,597	\$ 13,597	100.0%	
	Transfer to LID Fund	-	13,597	13,597	100.0%	
	Total	\$ -	\$ 13,597	\$ 13,597	100.0%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending April 30, 2015
 83.3% of Year Elapsed

Department	Description	March	YTD	Budget	Percent of Budget	Narrative
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Capital Project - Fund 135	Equipment Lease Payments	\$ 4,868	\$ 32,006	\$ 41,758	76.65%	
	Contract Payments - Net Operating Income	-	-	7,000	0.00%	
	OTEC Donation - Irrigation	-	1,000	-		
	Transfer from General Fund	-	7,000	7,000	100.00%	
	Interfund Loan Transfer from Equipment Fund	-	242,378	242,378	100.00%	
	Total Revenue	4,868	282,384	298,136	94.72%	
	Golf Course Equipment	-	197,612	200,378	98.62%	
	Toro Irrigation Package	-	13,831	14,000	98.79%	
	Transfer to Equipment Fund 108	-	42,000	42,000	100.00%	
	Interfund Loan Payment Equipment Fund	-	-	41,758	0.00%	
	Total Expenditures	-	253,443	298,136	85.01%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending April 30, 2015
83.3% of Year Elapsed

Department	Description	April	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ -	\$ 83,722	\$ 29,000	288.7%	
	Interest	239	2,394	3,000	79.8%	
	Improvement Dist Assessment	1,387	35,962	30,000	119.9%	
	Transfer from General Fund 101	-	980	980	100.0%	
	Transfer from Resort Street Utility Fund 133	-	13,597	13,597	100.0%	
	Total Revenue	\$ 1,626	\$ 136,655	\$ 76,577	178.5%	
	Materials and Services	-	161	300	53.7%	
	Transfer to Equipment Fund	-	15,000	15,000	100.0%	
	Transfer to Silver's Fund	5,106	51,062	61,277	83.3%	
	Total Expenditures & Contingency	\$ 5,106	\$ 66,223	\$ 76,577	86.5%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,918	\$ 2,915	100.1%	
	Donations	-	-	-		
	Interest	1	12	15	80.0%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,930	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ -	357,611	\$ 357,611	100.0%	
	Donations	-	-	-		
	Interest	143	1,485	2,300	64.6%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 143	\$ 359,096	\$ 379,911	94.5%	
	Interest Transfer to GF	143	1,485	3,200	46.4%	
	Unappropriated Ending Fund Balance	-	-	376,711	0.0%	
Total	\$ 143	\$ 1,485	\$ 379,911	0.4%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 254,061	\$ 254,061	100.0%	
	Interest	110	1,141	2,000	57.1%	
	Transfer from General Fund 101	-	20,000	20,000	100.0%	
	Total Revenue	\$ 110	\$ 275,202	\$ 276,061	99.7%	
	Interest Transfer to General Fund	110	1,141	2,000	57.1%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 110	\$ 1,141	\$ 276,061	0.4%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 497,867	\$ 496,584	100.3%	
	Anthony Silvers Bequest (N/R Payments)	272	2,639	3,700	71.3%	
	Interest	222	2,333	7,500	31.1%	
	Transfer from LID Fund for Loan Payment	5,106	51,061	61,277	83.3%	
	Total Revenue	\$ 5,600	\$ 553,900	\$ 569,061	97.3%	
	Street Trees	-	-	6,300	0.0%	
	Unappropriated Ending Fund Balance	-	-	562,761	0.0%	
Total Expenditures & Contingency	\$ -	\$ -	\$ 569,061	0.0%		

**Ambulance Billings and Collections
2014-15**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2013-14 Total	2012-13 Total	2011-12 Total	2010-11 Total	2009-10 Total
Medicare/Welfare																		
Billings	\$ 99,790	\$ 88,320	\$ 87,876	\$ 94,148	\$ 96,014	\$ 127,288	\$ 74,485	\$ 82,124	\$ 108,763	\$ 100,308			\$ 959,116	\$ 1,047,301	\$ 765,882	\$ 709,057	\$ 816,708	\$ 736,974
Payments	32,232	41,538	32,731	48,775	30,346	39,822	42,185	23,841	48,583	48,625			388,678	401,951	381,423	337,315	412,900	331,680
General Insurance/SAIF																		
Billings	32,042	23,142	23,294	25,036	20,522	44,702	64,123	14,352	10,112	29,840			287,165	342,121	306,572	299,103	339,810	359,856
Payments	17,629	12,231	13,502	24,198	21,990	13,541	26,610	14,041	21,936	13,427			179,105	196,878	179,531	208,883	206,449	224,694
Fired Subscriptions																		
Billings and Donations	4,050	5,305	5,000	4,450	6,275	9,263	9,406	10,242	6,487	5,137			65,615	76,580	63,703	71,778	61,409	54,551
Fire/Med Mgmt Fee*	(1,215)	(1,590)	(1,500)	(1,335)	(1,882)	(2,774)	(2,822)	(3,073)	(1,931)	(1,535)			(19,657)	(22,971)	(19,069)	(21,461)	(18,102)	(18,739)
Amount Due Baker City	2,835	3,715	3,500	3,115	4,393	6,489	6,584	7,169	4,556	3,602	-	-	*	*	44,634	50,317	43,307	35,811
Payments Received (Prior Month)*	-	-	6,550	3,500	3,115	4,393	6,489	6,584	7,169	4,556			42,356	53,609	41,702	44,851	43,343	35,912
New and Renewed Subscriptions	71	97	85	82	112	165	172	195	120	94			1,193	1,365	1,044			
Total Members	1,482	1,485	1,491	1,497	1,502	1,508	1,524	1,550	1,561	1,572			1,166	1,166	1,166	1,242	1,166	1,175
Total Billings	\$ 135,882	\$ 116,767	\$ 116,170	\$ 123,634	\$ 122,811	\$ 181,253	\$ 148,014	\$ 106,718	\$ 125,362	\$ 135,285	\$ -	\$ -	\$ 1,311,896	\$ 1,466,002	\$ 1,136,157	\$ 1,217,927	\$ 1,151,381	\$ 1,057,311
Total Payments	\$ 49,861	\$ 53,769	\$ 52,783	\$ 76,473	\$ 55,451	\$ 57,756	\$ 75,284	\$ 44,466	\$ 77,688	\$ 66,608	\$ -	\$ -	\$ 610,139	\$ 652,438	\$ 602,656	\$ 662,692	\$ 589,185	\$ 555,987
Percent Collections to Billings													47%	45%	53%	54%	51%	53%

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

*June's Fired payment received in July is included in the 2013-14 ytd total.