

City of Baker City
Financial Report for the General Fund
Report for the Month Ending May 31, 2016
91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
REVENUE						
General Fund	Beginning Working Capital	\$ -	\$ 1,340,669	\$ 1,275,430	105.1%	
	Property Taxes	14,088	2,375,218	2,413,745	98.4%	
	Police Generated Revenue	3,895	33,856	36,750	92.1%	This is vehicle impound fees, court fines, and parking violations.
	Ambulance	59,195	665,619	700,000	95.1%	
	Cemetery	5,721	63,584	83,650	76.0%	
	Interest	805	7,068	6,000	117.8%	LGIP interest rate is 0.875% as of May 25th.
	Generated Power Sales	2,159	24,093	70,000	34.4%	Generator was offline July and August.
	Franchise fees	17,159	526,695	653,000	80.7%	Franchises are received monthly or quarterly.
	Water/Wastewater "Franchise" Fee	13,653	153,916	169,485	90.8%	
	Airport Ground Leases and Gas Tax	2,711	33,549	34,076	98.5%	
	Cigarette/Liquor Taxes/State Sharing	10,482	163,483	252,000	64.9%	State payments are received monthly or quarterly.
	School Resource Office (SRO) Reimb 5J	-	10,000	22,500	44.4%	
	COPS Grant - SRO	-	25,387	62,500	40.6%	
	Traffic School Tuition	-	-	500	0.0%	Classes are held based on demand.
	Admin Services Indirect Cost	22,434	285,767	300,000	95.3%	
	Other Revenue	5,063	75,430	73,875	102.1%	
	Grants	-	28,000	14,736	190.0%	\$1,000 Veteran's cemetery grant.
Industrial Park Land Sale	-	-	286,000	0.0%		
Total		\$ 157,365	\$ 5,812,335	\$ 6,454,247	90.1%	

City of Baker City
Financial Report for the General Fund
Report for the Month Ending May 31, 2016
91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Administration	Personnel Services	\$ 41,761	509,873	\$ 569,790	89.5%	
	Materials and Services	18,628	475,488	541,846	87.8%	
	CLG Grant Project	-	6,000	6,000	100.0%	
	Transfer to Fire Equip Reserve Fund 112	-	20,000	20,000	100.0%	
	Transfer to Golf Course Fund 123	-	55,500	55,500	100.0%	This line item was increased \$9,500 by Resolution 3759.
	Transfer to Fund 162 FAA Match	-	15,000	15,000	100.0%	
	Transfer to Playground Imp Fund 134	-	8,000	8,000	100.0%	
	Transfer to Samo Swim Fund 115	-	105,000	105,000	100.0%	
	Transfer to Tree City Fund 129	-	4,000	4,000	100.0%	
	Transfer to Golf Project Fund 135	-	5,000	5,000	100.0%	
Contingency	-	-	64,642	0.0%	This line item was decreased \$21,500 by Resolution 3759 and \$3,858 by Resolution 3766.	
	Subtotal	\$ 60,389	\$ 1,203,861	\$ 1,394,778	86.3%	
Police	Personnel Services	\$ 129,762	\$ 1,522,486	\$ 1,734,168	87.8%	
	Materials and Services	11,439	166,804	192,255	86.8%	
	Police Car	-	32,576	32,000	101.8%	
	Subtotal	\$ 141,201	\$ 1,721,866	\$ 1,958,423	87.9%	
Fire	Personnel Services	\$ 117,731	\$ 1,378,782	\$ 1,494,516	92.3%	
	Materials and Services	9,511	129,738	177,999	72.9%	
	Subtotal	\$ 127,242	\$ 1,508,520	\$ 1,672,515	90.2%	
Cemetery	Personnel Services	\$ 1,978	\$ 20,148	\$ 20,000	100.7%	
	Materials and Services	9,762	124,684	178,391	69.9%	
	Subtotal	\$ 11,740	\$ 144,832	\$ 198,391	73.0%	
Parks	Personnel Services	\$ 1,271	\$ 17,711	\$ 18,000	98.4%	
	Materials and Services	6,536	63,960	83,424	76.7%	
	Park Improvements	2,669	6,283	10,000	62.8%	
	Subtotal	\$ 10,476	\$ 87,954	\$ 111,424	78.9%	
Airport	Personnel Services	\$ 973	\$ 3,303	\$ 6,500	50.8%	
	Materials and Services	2,723	38,459	52,714	73.0%	
	Subtotal	\$ 3,696	\$ 41,762	\$ 59,214	70.5%	
Planning	Personnel Services	\$ 67	\$ 975	\$ 1,500	65.0%	
	Materials and Services	-	60,000	60,000	100.0%	The City contracts planning services from Baker County.
	Subtotal	\$ 67	\$ 60,975	\$ 61,500	99.1%	
Hydro Elect Plant	Personnel Services	\$ -	\$ 1,431	\$ 1,500	95.4%	
	Materials and Services	864	18,746	22,529	83.2%	This line item was increased \$12,000 by Resolution 3759 and \$3,858 by Resolution 3766.
	Subtotal	\$ 864	\$ 20,177	\$ 24,029	84.0%	

City of Baker City
 Financial Report for the General Fund
 Report for the Month Ending May 31, 2016
 91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Community Development	Personnel Services	\$ 724	\$ 11,380	\$ 12,000	94.8%	
	Materials and Services	97	14,236	22,000	64.7%	Includes \$5,000 to HBC for support for downtown community events.
	Subtotal	\$ 821	\$ 25,616	\$ 34,000	75.3%	
All Departments	Personnel Services	294,267	3,466,089	3,857,974	89.8%	
	Materials and Services	59,560	1,092,115	1,331,158	82.0%	
	Capital Outlay	2,669	44,859	48,000	93.5%	
	Transfers	-	212,500	212,500	100.0%	
	Contingency	-	-	64,642	0.0%	
	Unappropriated Ending Fund Balance	-	-	939,973	0.0%	
Grand Total		\$ 356,496	\$ 4,815,563	\$ 6,454,247	74.6%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending May 31, 2016
91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
Water Fund - 104	Beginning Working Capital	\$ -	\$ 1,380,595	\$ 1,384,358	99.7%	
	Water Sales	176,623	2,023,801	2,197,629	92.1%	
	IFA Forgivable Principal-Facilities Plan	18,581	20,000	20,000	100.0%	
	Interest	1,219	9,300	3,000	310.0%	
	Other Revenue	2,496	215,843	33,500	644.3%	Includes sale of temporary UV system \$21,000 and Salmon Creek property sale \$155,233.
Total		\$ 198,919	\$ 3,649,539	\$ 3,638,487	100.3%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Water Fund - 104	Water Utility Maintenance	\$ 120,074	\$ 1,339,026	\$ 1,518,090	88.2%	
	Water Utility Construction	9,104	311,323	598,244	52.0%	
	IFA Loan Payment	-	130,941	130,941	100.0%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	1,191,212	0.0%	
Total		\$ 129,178	\$ 1,781,290	\$ 3,638,487	49.0%	

REVENUE						
Wastewater Fund - 105	Beginning Working Capital	\$ -	\$ 1,027,112	\$ 947,386	108.4%	
	Wastewater Service Charge	87,476	955,263	1,082,257	88.3%	
	Interest	686	6,188	4,000	154.7%	
	G Street LID	-	664	660	100.6%	
	Other Revenue	9,629	132,820	47,282	280.9%	
Total		\$ 97,791	\$ 2,122,047	\$ 2,081,585	101.9%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Wastewater Fund - 105	Wastewater Maintenance Department	\$ 75,458	\$ 833,037	\$ 1,028,820	81.0%	
	Wastewater Construction	7,515	191,807	333,189	57.6%	
	Contingency	-	-	100,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	619,576	0.0%	
Total		\$ 82,973	\$ 1,024,844	\$ 2,081,585	49.2%	

City of Baker City
Financial Report for the Enterprise Funds
Report for the Month Ending May 31, 2016
91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
REVENUE						
Golf Course Fund - 123	Beginning Working Capital	\$ -	\$ (177)	\$ -		
	Miscellaneous Revenue	-	500	-		
	Transfer from the General Fund	-	55,500	55,500	100.0%	This line item was increased \$9,500 by Resolution 3759.
Total		\$ -	\$ 55,823	\$ 55,500	100.6%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Golf Course Fund - 123	Personnel Services	\$ -	\$ 470	\$ 3,500	13.4%	
	Materials & Services	437	17,325	27,000	64.2%	This line item was increased \$9,500 by Resolution 3759.
	Transfer to Mt. Hope Fund	-	-	20,000	0.0%	
	Irrigation Plan	-	-	5,000	0.0%	Grant match is split between funds.
	Contingency	-	-	-	-	
	Unappropriated Ending Fund Balance	-	-	-	-	
Total		\$ 437	\$ 17,795	\$ 55,500	32.1%	

REVENUE						
Building Inspections Fund - 127	Beginning Working Capital	\$ -	\$ 106,340	\$ 110,821	96.0%	
	City Permits	19,527	118,390	112,263	105.5%	
	County Permits	20,476	147,102	131,560	111.8%	
	Interest	124	883	750	117.7%	
	Other Revenue	3,849	26,500	24,029	110.3%	Includes the State surcharge pass through.
	Total		\$ 43,976	\$ 399,215	\$ 379,423	105.2%
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Building Inspections Fund - 127	Personnel Services	\$ 12,391	\$ 119,840	\$ 171,491	69.9%	
	Materials and Services	9,781	93,408	124,776	74.9%	
	Contingency	-	-	20,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	63,156	0.0%	
Total		\$ 22,172	\$ 213,248	\$ 379,423	56.2%	

REVENUE						
Reclaimed Water Use Fund - Fund 132	Beginning Working Capital	\$ -	\$ 373,073	\$ 361,034	103.3%	
	Wastewater Service Charge	8,951	99,271	109,825	90.4%	
	Interest	289	2,331	2,000	116.6%	
Total		\$ 9,240	\$ 474,675	\$ 472,859	100.4%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Reclaimed Water Use Fund - Fund 132	Materials and Services	\$ 448	\$ 4,964	\$ 5,491	90.4%	
	Feasibility Study	4,875	14,625	20,000	73.1%	
	Contingency	-	-	90,000	0.0%	
	Unappropriated Ending Fund Balance	-	-	357,368	0.0%	
Total		\$ 5,323	\$ 19,589	\$ 472,859	4.1%	

City of Baker City
Financial Report for the Special Revenue Funds
Report for the Month Ending May 31, 2016
91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
REVENUE						
State Tax Street Fund - Fund 102	Beginning Working Capital	\$ -	\$ 848,465	\$ 776,903	109.21%	
	Property Taxes	3,299	556,129	565,114	98.41%	
	State Gas Tax	52,171	487,158	585,000	83.27%	
	Surface Trans Project	-	107,013	107,013	100.00%	
	Interest	675	5,241	2,500	209.64%	
	Other Revenue	818	15,155	13,891	109.10%	
Total		\$ 56,963	\$ 2,019,161	\$ 2,050,421	98.48%	
EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
State Tax Street Fund - Fund 102	Streets Maintenance	\$ 43,166	\$ 643,189	\$ 794,250	80.98%	
	Storm Water Maintenance	7,640	56,569	143,446	39.44%	
	Preventative Maintenance	7,763	193,113	506,025	38.16%	
	Street Lighting	6,041	72,793	86,214	84.43%	
	Snow and Ice Control	50	47,397	88,303	53.68%	
	Street Construction	7	637	7,828	8.14%	
	Contingency	-	-	100,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	324,355	0.00%	
Total		\$ 64,667	\$ 1,013,698	\$ 2,050,421	49.44%	
REVENUE, EXPENDITURES & CONTINGENCY						
Samo Swim Center - Fund 115	Beginning Working Capital	\$ -	\$ 86,486	\$ 80,000	108.11%	
	Property Tax Revenue	471	79,415	80,774	98.32%	
	Grant Income	-	87,000	87,000		Heating system - \$27,000 anonymous donor & \$60,000 Ford Family. This budget line item was increased \$87,000 by Resolution 3766.
	Interest	122	1,029	300	343.00%	
	Transfer from General Fund	-	105,000	105,000	100.00%	
	Total Revenue	593	358,930	353,074	101.66%	
	Personnel Services	533	12,938	12,000	107.82%	
	Materials & Services	3,520	69,701	89,074	78.25%	
	Capital Outlay	-	91,133	252,000	36.16%	Pool resurface \$72,500; sand filters \$18,633. This budget line item was increased \$87,000 by Resolution 3766 for the heating system.
	Contingency	-	-	-		
	Total Expenditures	4,053	173,772	353,074	49.22%	
REVENUE AND EXPENDITURES						
Tree City Fund - Fund 129	Beginning Working Capital	\$ -	\$ 3,319	\$ 2,600	127.65%	
	Interest	3	29	15	193.33%	
	Miscellaneous Revenue	281	281	-		
	OTEC Tree Replacement	100	1,600	1,300	123.08%	
	Transfer from General Fund	-	4,000	4,000	100.00%	
	Total Revenue	384	9,229	7,915	116.60%	
	Personnel Services	348	3,669	4,000	91.73%	
	Materials & Services	15	1,413	3,915	36.09%	
	Contingency	-	-	-		
	Total Expenditures	363	5,082	7,915	64.21%	
REVENUE, EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE						
Sidewalk Utility Fund - Fund 130	Beginning Working Capital	\$ -	\$ 108,016	\$ 101,554	106.36%	
	Sidewalk Utility Fee	4,691	50,797	55,000	92.36%	
	Interest	93	717	400	179.25%	
	Total Revenue	4,784	159,530	156,954	101.64%	
	Sidewalk Grants	3,720	16,853	41,390	40.72%	
	Sidewalk Construction	-	-	60,797	0.00%	Reserved for Court Plaza.
	Contingency	-	-	20,000	0.00%	
	Unappropriated Ending Fund Balance	-	-	34,767	0.00%	
Total		3,720	16,853	156,954	10.74%	

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending May 31, 2016
 91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
Playground Improvement - Fund 134	Beginning Working Capital	\$ -	\$ 3,695	\$ 3,590	102.9%	
	Donations	15,000	15,025	-		
	Interest	12	69	-		
	Transfer from General Fund	-	8,000	8,000	100.0%	
	Total Revenue	\$ 15,012	\$ 26,789	\$ 11,590	231.1%	
	Personnel Services	-	-	-		
	Materials & Services	-	117	11,590	1.0%	
	Total Expenditures	\$ -	\$ 117	\$ 11,590	1.0%	
FAA Airport - Fund 162	Beginning Working Capital	\$ -	\$ 5,353	\$ 5,353	100.0%	
	FAA Grant	41,535	120,849	150,000	80.6%	
	Transfer from GF - FAA Grant Match	-	15,000	15,000	100.0%	
	Total Revenue	\$ 41,535	\$ 141,202	\$ 170,353	82.9%	
	Materials & Services	16,960	131,277	170,353	77.1%	
	Total Expenditures	\$ 16,960	\$ 131,277	\$ 170,353	77.1%	
Comm Dev Projects - Fund 166	Beginning Working Capital	\$ -	\$ 12,452	\$ 11,937	104.3%	
	Revenues	118	16,226	1,250	1298.1%	This revenue is from the repayment of old HUD loans. Loans are repaid when a property sells.
	Total Revenue	\$ 118	\$ 28,678	\$ 13,187	217.5%	
	Big Deal Grants	-	1,068	5,000	21.4%	
	Unappropriated Ending Fund Balance	-	-	8,187	0.0%	
	Total Expenditures	\$ -	\$ 1,068	\$ 13,187	8.1%	
Skateboard Park Project - Fund 171	Beginning Working Capital	\$ -	\$ 4,179	\$ 4,174	100.1%	
	Revenues	2	23	15	153.3%	
	Expenditures	-	-	4,189	0.0%	
Lamp III Project - Fund 174	Beginning Working Capital	\$ -	\$ (100,999)	\$ -		
	Interest	-	-	-		
	Recreational Trails Grant	-	108,240	60,000	180.4%	
	Total Revenue	\$ -	\$ 7,241	\$ 60,000	12.1%	
	Personnel Services	\$ -	\$ 3,012	\$ 10,000	30.1%	
	Materials and Services	-	4,130	50,000	8.3%	
	Total Expenditures	\$ -	\$ 7,142	\$ 60,000	11.9%	
Drug Recognition - Department 705	Drug Recognition Reimbursement	\$ -	\$ 1,065	\$ 1,000	106.5%	
	Personnel Services	-	1,065	1,000	106.5%	
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	-	-	510	0.0%	
Drug Dog Contributions - Department 708	Beginning Working Capital	\$ -	\$ 13,741	\$ 13,328	103.1%	
	Interest	-	-	-		
	Donations	40	11,637	10,000	116.4%	
	Total Revenue	\$ 40	\$ 25,378	\$ 23,328	108.8%	
	Personnel Services	600	3,814	6,000	63.6%	
	Materials and Services	1,236	8,854	7,328	120.8%	
	Drug Canine	-	8,840	10,000	88.4%	
	Total Expenditures	\$ 1,836	\$ 21,508	\$ 23,328	92.2%	
Bullet Proof Vest Grant - Department 710	Revenue	\$ -	\$ 4,983	\$ 8,505	58.6%	
	Materials and Services	-	4,983	8,505	58.6%	
Dog Stations - Department 711	Donations	\$ -	\$ 434	\$ 365	118.9%	
	Expenditures	420	420	365	115.1%	
ODOT Grants - Department 713	Beginning Working Capital	\$ -	\$ 10	\$ 10	100.0%	
	Revenue	-	-	-		
	Expenditures	-	-	10	0.0%	
CIS Wellness Grant - Department 714	Beginning Working Capital	\$ -	\$ 729	\$ 860	84.8%	
	Grants	-	750	750	100.0%	
	Expenditures	-	63	1,610	3.9%	
ODOT Car Seat - Department 718	Beginning Working Capital	\$ -	\$ 2,731	\$ 2,561	106.6%	
	Car Seat Sales/ODOT Grant	80	1,129	1,500	75.3%	
	Expenditures	-	1,517	4,061	37.4%	
Drug Task Force - Department 721	Beginning Working Capital	\$ -	\$ -	\$ -		
	Drug Forfeitures	11,231	11,231	-		
	Expenditures	7,814	7,814	-		
Geiser Park Trees & Improvements - Dept 722	Beginning Working Capital	\$ -	\$ 695	\$ 703	98.9%	
	Donations/Candy Machine Sales	28	124	100	124.0%	
	Materials and Services	-	16	1,000	1.6%	
Tactical Equipment - Dept 726	Revenue	\$ -	\$ 521	\$ -		
	Materials and Services	-	-	-		

City of Baker City
 Financial Report for the Special Revenue Grant Funds
 Report for the Month Ending May 31, 2016
 91.8% of Year Elapsed

Department	Description	May	YTD	Budget	Percent of Budget	Narrative
C.O.P.S Program - Dept 727	Beginning Working Capital	\$ -	\$ 1,000	\$ 1,000	100.0%	
	Materials and Services	-	344	1,000	34.4%	
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	\$ -	-	
	Grants/Donations	-	-	1,000	0.0%	
	Materials & Services	-	-	1,000	0.0%	
Dog Park - Dept 730	Donations	\$ -	\$ 150	\$ -	-	
	Materials & Services	-	-	-	-	

City of Baker City
Financial Report for the Internal Service and Capital Projects Funds
Report for the Month Ending May 31, 2016
91.8% of Year Elapsed

Department	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	\$ -	\$ 283,105	\$ 255,000	111.0%	
	Sale of Inventory	5,099	75,040	149,100	50.3%	
	Total Revenue	\$ 5,099	\$ 358,145	\$ 404,100	88.6%	
	Inventory Purchases	2,743	74,725	140,000	53.4%	
	Contingency	-	-	50,000	0.0%	
	Unappropriated Ending Fund	-	-	214,100	0.0%	
	Total Expenditures	\$ 2,743	\$ 74,725	\$ 404,100	18.5%	
	EXPENDITURES, CONTINGENCY & UNAPPROPRIATED ENDING FUND BALANCE					
Equip and Vehicle Operations - Fund 108	Beginning Working Capital	\$ -	\$ 378,530	\$ 365,000	103.7%	
	Equipment Charge	30,091	373,068	545,890	68.3%	
	Miscellaneous Income	-	2,639	5,000	52.8%	
	Interest	296	2,395	2,750	87.1%	
	Transfer from LID Fund - Elm Street LID	-	17,020	17,200	99.0%	
	Transfer from Golf Cap Proj Fund - Loan	-	-	40,308	0.0%	
	Total Revenue	\$ 30,387	\$ 773,652	\$ 976,148	79.3%	
	Personnel Services	10,914	148,970	173,513	85.9%	
	Materials and Services	10,553	131,395	202,168	65.0%	
	Transfer to Golf Capital Project Fund 135	-	6,245	6,245	100.0%	
	Admin Vehicle	-	22,700	23,500	96.6%	
	Contingency	-	-	200,000	0.0%	
	Unappropriated Ending Fund	-	-	370,722	0.0%	
	Total Expenditures	\$ 21,467	\$ 309,310	\$ 976,148	31.7%	

City of Baker City
 Financial Report for the Internal Service and Capital Projects Funds
 Report for the Month Ending May 31, 2016
 91.8% of Year Elapsed

Department	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	\$ -	\$ 43,847	\$ 43,780	100.2%	
	Interest	41	358	200	179.0%	
	Grants and Donations	-	-	556,560	0.0%	
	Transfer from General Fund	-	20,000	20,000	100.0%	
	Total	\$ 41	\$ 64,205	\$ 620,540	10.3%	
	Materials and Services	-	-	1,000	0.0%	
	Fire Dept Radio Upgrade	-	-	584,800	0.0%	
	Contingency	-	-	34,740	0.0%	
	Total	\$ -	\$ -	\$ 620,540	0.0%	
Golf Course Capital Project - Fund 135	Beginning Working Capital	\$ -	\$ 1,135	\$ 1,000	113.50%	
	Equipment Lease Payments	5,070	35,364	40,308	87.73%	
	Donations	-	14,000	14,000		Leo Adler grant \$12,500 and \$1,500 golf board donation for irrigation plan. This budget line item was increased \$14,000 by Resolution 3766.
	Interest	30	185	-		
	Transfer from General Fund	-	5,000	5,000	100.00%	
	Interfund Loan Transfer from Equipment Fund	-	6,245	6,245	100.00%	
	Total Revenue	5,100	61,929	66,553	93.05%	
	Golf Course Equipment - Start Up Equip	-	6,245	6,245	100.00%	
	Irrigation Plan	8,981	8,981	20,000	44.91%	Split between funds. This budget line item was increased \$14,000 by Resolution 3766.
	Interfund Loan Payment Equipment Fund	-	-	40,308	0.00%	
	Total Expenditures	8,981	15,226	66,553	22.88%	

City of Baker City
Financial Report for the Debt Service and Trust Funds
Report for the Month Ending May 31, 2016
91.8% of Year Elapsed

Department	Section	May	YTD	Budget	Percent of Budget	Narrative
Debt Service Fund						
LID Repay Fund - Fund 110	Beginning Working Capital	\$ -	\$ 69,434	\$ 71,188	97.5%	
	Interest	9	2,598	3,000	86.6%	
	Improvement Dist Assessment	1,070	23,174	18,000	128.7%	
	Total Revenue	\$ 1,079	\$ 95,206	\$ 92,188	103.3%	
	Materials and Services	-	3	500	0.6%	
	Transfer to Equipment Fund	-	17,020	17,200	99.0%	
	Transfer to Silver's Fund	6,207	68,280	74,488	91.7%	
	Total Expenditures & Contingency	\$ 6,207	\$ 85,303	\$ 92,188	92.5%	
Trust Funds						
One Hundred Year Trust - Fund 113	Beginning Working Capital	\$ -	\$ 2,932	\$ 2,929	100.1%	
	Donations	-	-	-		
	Interest	1	16	12	133.3%	
	Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 2,941	0.0%	
Mt Hope Trust - Fund 114	Beginning Working Capital	\$ -	\$ 376,842	\$ 376,845	100.0%	
	Donations	-	-	-		
	Interest	242	2,105	2,550	82.5%	
	Golf Course Loan Payments	-	-	20,000	0.0%	
	Total Revenue	\$ 242	\$ 378,947	\$ 399,395	94.9%	
	Interest Transfer to GF	242	2,105	3,200	65.8%	
	Unappropriated Ending Fund Balance	-	-	396,195	0.0%	
Total	\$ 242	\$ 2,105	\$ 399,395	0.5%		
John Schmitz Trust - Fund 116	Beginning Working Capital	\$ -	\$ 274,061	\$ 274,061	100.0%	
	Interest	177	1,534	2,000	76.7%	
	Total Revenue	\$ 177	\$ 275,595	\$ 276,061	99.8%	
	Interest Transfer to General Fund	177	1,534	2,000	76.7%	
	Unappropriated Ending Fund Balance	-	-	274,061	0.0%	
Total Expenditures & Contingency	\$ 177	\$ 1,534	\$ 276,061	0.6%		
Silvers Street Tree Trust - Fund 131	Beginning Working Capital	\$ -	\$ 562,846	\$ 560,000	100.5%	
	Interest	405	3,362	2,500	134.5%	
	Transfer from LID Fund for Loan Payment-Interest	264	2,928	3,000	97.6%	
	Transfer from LID Fund for Loan Payment	5,944	65,354	71,488	91.4%	
	Total Revenue	\$ 6,613	\$ 634,490	\$ 636,988	99.6%	
	Personnel Services	\$ 904	\$ 904	\$ 250	361.6%	
	Street Trees	2,332	2,597	10,250	25.3%	
	Unappropriated Ending Fund Balance	-	-	626,488	0.0%	
	Total Expenditures & Contingency	\$ 3,236	\$ 3,501	\$ 636,988	0.5%	

**Ambulance Billings and Collections
2015-16**

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	2014-15 Total	2013-14 Total	2012-13 Total	2011-12 Total	2010-11 Total	
Medicare/Welfare																			
Billings	\$ 113,578	\$ 81,714	\$ 93,098	\$ 74,774	\$ 109,810	\$ 88,466	\$ 95,049	\$ 113,006	\$ 129,260	\$ 95,772	\$ 119,304		\$ 1,113,831	\$ 1,127,162	\$ 1,047,301	\$ 765,882	\$ 709,057	\$ 816,708	
Payments	45,788	37,419	31,132	30,704	33,648	36,071	28,447	41,687	49,230	33,924	47,894		415,944	451,875	401,951	381,423	337,315	412,900	
General Insurance/SAIF																			
Billings	24,006	43,976	30,301	9,656	16,882	44,930	39,550	22,644	25,224	24,422	29,610		311,201	363,485	342,121	306,572	299,103	339,810	
Payments	14,337	18,770	25,457	23,877	23,739	10,995	20,842	6,000	28,052	18,246	7,072		197,387	212,501	196,878	179,531	208,883	206,449	
Firemed Subscriptions																			
Billings and Donations	6,562	6,220	4,419	5,508	6,459	8,001	10,308	13,246	7,874	6,034	4,938		79,569	75,332	76,580	63,703	71,778	61,409	
Fire/Med Mgmt Fee*	(1,969)	(1,860)	(1,326)	(1,652)	(1,936)	(2,369)	(3,092)	(3,974)	(2,359)	(1,806)	(1,481)		(23,824)	(22,542)	(22,971)	(19,069)	(21,461)	(18,102)	
Amount Due Baker City	4,593	4,360	3,093	3,856	4,523	5,632	7,216	9,272	5,515	4,228	3,457	-	55,745	52,790	53,609	44,634	50,317	43,307	
Payments Received (Prior Month)*	-	4,593	4,360	3,093	3,856	4,523	5,632	7,216	9,272	5,515	4,228		52,288	52,790	53,609	44,677	44,851	43,343	
New and Renewed Subscriptions	107	103	81	100	110	145	191	247	133	110	89		1,416	1,363	1,365	1,044			
Total Members	1,577	1,589	1,597	1,605	1,597	1,596	1,615	1,641	1,660	1,669	1,674		1,166	1,166	1,166	1,166	1,242	1,166	
Total Billings	\$ 144,146	\$ 131,910	\$ 127,818	\$ 89,938	\$ 133,151	\$ 141,397	\$ 144,907	\$ 148,896	\$ 162,358	\$ 126,228	\$ 153,852	\$ -	\$ 1,504,601	\$ 1,565,979	\$ 1,466,002	\$ 1,136,157	\$ 1,079,938	\$ 1,217,927	
Total Payments	\$ 60,125	\$ 60,782	\$ 60,949	\$ 57,674	\$ 61,243	\$ 51,589	\$ 54,921	\$ 54,903	\$ 86,554	\$ 57,685	\$ 59,194	\$ -	\$ 665,619	\$ 717,166	\$ 652,438	\$ 605,631	\$ 591,049	\$ 662,692	
Percent Collections to Billings													44%	46%	45%	53%	55%	54%	

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 2014-15 ytd total.