

City of Ferndale					
Budget Summary					
For the Month of December 2017					
	12 Months		12 Months		
	Through December 31, 2017		Through December 31, 2017		12 Months
	2017	2017	\$	%	2017 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Current Expense/001					
Beginning Cash:	\$	2,212,064			
Revenues:					
Taxes:					
Property Taxes	\$	1,110,764	\$	1,092,204	\$ 18,560 1.70%
Sales Tax		1,993,807		1,698,696	295,111 17.37%
Quarterly Mitigation Payments		64,708		66,000	(1,292) -1.96%
Sales Tax - EMS		174,567		165,486	9,081 5.49%
Water/Sewer/Storm Utility Taxes		752,955		700,000	52,955 7.56%
Other Utility Taxes		962,423		885,000	77,423 8.75%
Total Taxes	\$	5,059,224	\$	4,607,386	\$ 451,838 9.81%
Licenses/Permits:					
Permits - Res./Com.	\$	385,436	\$	418,500	\$(33,064) -7.90%
Bus. Licenses/Franchise Fees/Cell Tower Rent/Gun Permits		350,266		341,500	8,766 2.57%
Total Licenses/Permits	\$	735,701	\$	760,000	\$(24,299) -3.20%
Inter-govt	\$	211,052	\$	191,326	\$ 19,726 10.31%
Charges For Services:					
Central Service Charges to Other Funds	\$	364,776	\$	367,710	\$(2,934) -0.80%
Devel Review Fees		187,066		375,000	\$(187,934) -50.12%
Res./Com. Fees		330,422		202,400	128,022 63.25%
Other Charges for Services		153,177		114,900	38,277 33.31%
Total Charges For Services	\$	1,035,442	\$	1,060,010	\$(24,568) -2.32%
Fines/Forfeit.	\$	144,627	\$	154,500	\$(9,872.73) -6.39%
Misc. - Res./Com. Deposits	\$	-	\$	-	\$ -
Misc. - Lummi Property Tax Equivalent		5,176		7,950	\$(2,774) -34.90%
Misc. - Court Related		22,953		16,000	6,953 43.45%
Misc. - DV Consultant Donations From Other Cities		34,473		33,067	1,406 4.25%
Misc. - Other		89,393		80,000	9,393 11.74%
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		5,148		2,500	2,648 105.94%
Total Misc.	\$	157,143	\$	139,517	\$ 17,625 12.63%
Transfers In	\$	1,021,723	\$	1,041,723	\$(20,000) -1.92%
Total Revenues	\$	8,364,912	\$	7,954,462	\$ 410,449 5.16%
Expenses:					
Council					
Salary/Benefits/Payroll Taxes	\$	54,194	\$	50,627	\$(3,567) -7.05%
Non-Labor		1,160		7,773	6,613 85.08%
Council	\$	55,354	\$	58,400	\$(3,046) 5.22%
Court					
Salary/Benefits/Payroll Taxes	\$	175,881	\$	185,944	\$(10,063) 5.41%
Non-Labor		202,682		247,839	45,157 18.22%
Court	\$	378,563	\$	433,783	\$(55,220) 12.73%
Administration					
Salary/Benefits/Payroll Taxes	\$	229,159	\$	228,412	\$(747) -0.33%
Non-Labor - Controllable:					
Office Supplies	\$	265	\$	200	\$(65) -32.42%
O & M Supplies		123		0	123 100.00%
Minor Office Equipment		0		0	0 0.00%
Professional Services		20,004		20,500	\$(496) -2.42%
Cell Phone		1,390		1,800	\$(410) 22.76%

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Travel	4,171	2,000	(2,171)	-108.55%	2,000	
Training	2,220	4,000	1,780	44.49%	4,000	
Miscellaneous	3,055	1,500	(1,555)	-103.68%	1,500	
Subtotal Non-Labor - Controllable	\$ 31,229	\$ 30,000	\$ (1,229)	-4.10%	\$ 30,000	
Non-Labor - Other:						
Computer Repair & Maintenance - Finance Administered	\$ 2,152	\$ 2,020	\$ (132)	-6.55%	\$ 2,020	
Equipment Repair & Maintenance - Finance Administered	5,665	6,180	515	8.33%	6,180	
Subtotal Non-Labor Other	\$ 7,817	\$ 8,200	\$ 383	4.67%	\$ 8,200	
Total Non-Labor	\$ 36,646	\$ 38,200	\$ 1,554	4.07%	\$ 38,200	
Total Administration	\$ 265,805	\$ 266,612	\$ 807	0.30%	\$ 266,612	
Clerk/Treasurer						
Salary/Benefits/Payroll Taxes	\$ 371,298	\$ 359,301	\$ (11,997)	-3.34%	\$ 359,301	
Non-Labor	43,521	47,732	4,211	8.82%	47,732	
Clerk/Treasurer	\$ 414,818	\$ 407,033	\$ (7,785)	-1.91%	\$ 407,033	
Legal Services	\$ 150,333	\$ 95,500	\$ (54,833)	-57.42%	\$ 95,500	
General Government						
Non-Labor - General	\$ 266,081	\$ 303,400	\$ 37,319	12.30%	\$ 303,400	
Non-Labor - Insurance/Deductibles	219,880	200,000	(19,880)	-9.94%	200,000	
Non-Labor - Audit	14,805	17,000	2,195	12.91%	17,000	
Capital	0	0	0		0	
General Government	\$ 500,765	\$ 520,400	\$ 19,634.56	3.77%	\$ 520,400	
Law Enforcement						
Salary/Benefits/Payroll Taxes - Except O.T.	\$ 2,453,707	\$ 2,574,141	\$ 120,434	4.68%	\$ 2,574,141	
Overtime - General	149,057	126,808	(22,249)	-17.55%	126,808	
Overtime - Stonegarden Grant	8,902	0	(8,902)		0	
Overtime - Traffic Safety	2,668	0	(2,668)		0	
Overtime - Special Events	12,166	0	(12,166)		0	
Facilities - Other	67,825	51,500	(16,325)	-31.70%	51,500	
Computer/Equip. Rent Non-Labor	365,477	355,220	(10,257)	-2.89%	355,220	
Other Non-Labor	379,874	294,822	(85,052)	-28.85%	294,822	
Capital	0	0	-		-	
Law Enforcement	\$ 3,439,677	\$ 3,402,491	\$ (37,186)	-1.09%	\$ 3,402,491	
Detention						
Salary/Benefits/Payroll Taxes	\$ 93,439	\$ 92,242	\$ (1,197)	-1.30%	\$ 92,242	
Jail Contract Non-Labor	283,744	400,000	116,257	29.06%	400,000	
Other Non-Labor	2,274	4,265	1,991	46.68%	4,265	
Detention	\$ 379,457	\$ 496,507	\$ 117,051	23.57%	\$ 496,507	
Building Inspection						
Salary/Benefits/Payroll Taxes	\$ 335,313	\$ 348,154	\$ 12,841	3.69%	\$ 348,154	
Computer/Equip. Rent Non-Labor	21,616	19,132	(2,485)	-12.99%	19,132	
Other Non-Labor	8,337	16,850	8,512	50.52%	16,850	
Capital	0	0	-		0	
Building Inspection	\$ 365,267	\$ 384,136	\$ 18,869	4.91%	\$ 384,136	
Emergency Preparedness	\$ 148,541	\$ 130,000	\$ (18,541)	-14.26%	\$ 130,000	
Clean Air	\$ 4,522	\$ 4,525	\$ 3	0.07%	\$ 4,525	
Engineering						
Salary/Benefits/Payroll Taxes	\$ 330,014	\$ 244,702	\$ (85,312)	-34.86%	\$ 244,702	
Computer/Equip. Rent Non-Labor	24,666	26,681	2,015	7.55%	26,703	
Non-Labor	86,526	105,000	18,474	17.59%	105,000	
Engineering	\$ 441,207	\$ 376,383	\$ (64,824)	-17.22%	\$ 376,405	
General Bldg. Maint.						
Salary/Benefits/Payroll Taxes	\$ 24,999	\$ 52,493	\$ 27,494	52.38%	\$ 52,493	
Non-Labor	76,925	62,895	(14,031)	-22.31%	62,895	
Capital	0	-	0		0	
General Bldg. Maint.	\$ 101,924	\$ 115,388	\$ 13,464	11.67%	\$ 115,388	
Parks						
Salary/Benefits/Payroll Taxes	\$ 292,884	\$ 308,158	\$ 15,274	4.96%	\$ 308,158	
Computer/Equip. Rent Non-Labor	74,834	74,791	(42)	-0.06%	74,791	
Building Maintenance Non-Labor	1,533	2,400	867	36.14%	2,400	

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Other Non-Labor	106,204	119,500	13,296	11.13%		119,500
Capital	77,287	60,000	(17,287)	-28.81%		60,000
Parks	\$ 552,742	\$ 564,849	\$ 12,108	2.14%	\$ 564,849	
Mental/Physical Health	\$ 2,237	\$ 3,600	\$ 1,363	37.85%	\$ 3,600	
Community Development Dept. 019						
Salary/Benefits/Payroll Taxes	\$ 449,942	\$ 378,233	\$ (71,709)	-18.96%	\$ 378,233	
Vehicle/Computer Rent Non-Labor	45,167	40,954	(4,213)	-10.29%	40,954	
Other Non-Labor	118,516	189,700	71,184	37.52%	189,700	
Capital	0	0	-		0	
Community Development Dept. 019	\$ 613,626	\$ 608,887	\$ (4,739)	-0.78%	\$ 608,887	
Transfers/Interfund Loans	\$ 28,843	\$ 28,843	\$ -	0.00%	\$ 28,843	
Current Expense Fund No. 001 - Total Expenses	\$ 7,843,682	\$ 7,897,337	\$ 53,655	0.68%	\$ 7,897,359	
Cur. Exp. (General) Fund No. 001 Total Expenses Summary:						
Salary/Benefits/Payroll Taxes	\$ 4,983,625	\$ 4,949,215	\$ (34,410)	-0.70%	\$ 4,949,215	
Non-Labor - Other	\$ 2,782,770	\$ 2,888,122	\$ 105,352	3.65%	\$ 2,888,144	
Capital	\$ 77,287	\$ 60,000	\$ (17,287)	-28.81%	\$ 60,000	
Other Non-Budgeted Items	\$ 194					
Ending Cash:	\$ 2,733,488				\$ 2,269,167	
Gen. Fund Contingency Reserve/002						
Beginning Cash:	\$ 100,323					
Revenues:						
Transfers In	\$ -	\$ -	\$ -		\$ -	
Interfund Loan Repayment					0	
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	951	0	951		-	
Total Revenues	\$ 951	\$ -	\$ 951		\$ -	
Expenses:	\$ -	\$ -	\$ -		\$ -	
Ending Cash:	\$ 101,274					
Facilities Capital Reserve/003						
Beginning Cash:	\$ 100,323					
Revenues:						
Transfers In	\$ -	\$ -	\$ -		\$ -	
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	951	0	951		-	
Total Revenues	\$ 951	\$ -	\$ 951		\$ -	
Expenses:	\$ -	\$ -	\$ -		\$ -	
Ending Cash:	\$ 101,274					
LEOFF 1 Reserve/004						
Beginning Cash:	\$ 439,675					
Revenues:						
Transfers In	\$ 100,000	\$ 100,000	\$ -	0.00%	\$ 100,000	
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,730	839	1,891	225.42%	839	
Total Revenues	\$ 102,730	\$ 100,839	\$ 1,891	1.88%	\$ 100,839	
Expenses:	\$ 27,166	\$ 132,178	\$ 105,012	79.45%	\$ 132,178	
Ending Cash:	\$ 515,240					
Solid Waste Tax/005						
Beginning Cash:	\$ 205,156					
Revenues:						
Solid Waste Tax	\$ 1,950,941	\$ 1,825,071	\$ 125,870	6.90%	\$ 1,825,071	
Solid Waste Tax - Recyclables	51,000	34,984	16,016	45.78%	34,984	
Transfer In From Fund 215	0	2,500	(2,500)	-100.00%	2,500	

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Late Fees	0	-	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 2,001,942	\$ 1,862,555	\$ 139,387	7.48%	\$ 1,862,555
Expenses:	\$ 2,004,805	\$ 2,005,105	\$ 300	0.01%	\$ 2,005,105
Ending Cash:	\$ 202,294				
Pioneer Pavilion Com. Center Operating/007					
Beginning Cash:	\$ 5,468				
Revenues:					
Rental Fees - COC	\$ -	\$ -	\$ -		\$ -
Rental Fees / Other	8,427	2,000	6,427	321.34%	2,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Transfers In From Solid Waste Fund 005	55,000	55,000	0	0.00%	55,000
Total Revenues	\$ 63,427	\$ 57,000	\$ 6,427	11.28%	\$ 57,000
Expenses:	\$ 59,575	\$ 59,800	\$ 225	0.38%	\$ 59,800
Ending Cash:	\$ 9,320				
Street/101					
Beginning Cash:	\$ 42,460				
Revenues:					
Fuel Taxes + Multi Transpo City	\$ 300,887	\$ 291,843	\$ 9,044	3.10%	\$ 291,843
Encroachment Permits/Haul Route Review Fees	19,850	16,974	2,876	16.94%	16,974
Transfers In - Solid Waste Tax 005 & REET 1 & 2 & Traf Mit 104	1,198,690	1,198,690	0	0.00%	1,198,690
Transfers In - TBD 113	330,000	330,000	0	0.00%	330,000
Grants	741,213	1,429,700	(688,487)	-48.16%	1,429,700
Misc	506	0	506		-
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	0		-
Total Revenues	\$ 2,591,147	\$ 3,267,207	\$ (676,060)	-20.69%	\$ 3,267,207
Expenses:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 186,645	\$ 276,168	\$ 89,523	32.42%	\$ 276,168
Central Services, Computer/Equip. Rent Non-Labor	199,037	197,065	(1,972)	-1.00%	197,065
Other Non-Labor	44,620	49,250	4,629	9.40%	49,250
Administration	\$ 430,302	\$ 522,482	\$ 92,180	17.64%	\$ 522,483
Sidewalks					
Salary/Benefits/Payroll Taxes	\$ 7,536	\$ 21,262	\$ 13,726	64.56%	\$ 21,262
Non-Labor	3,872	6,000	2,128		6,000
Sidewalks	\$ 11,424	\$ 27,262	\$ 15,839	58.10%	\$ 27,262
Roadway					
Salary/Benefits/Payroll Taxes	\$ 210,975	\$ 157,087	\$ (53,888)	-34.30%	\$ 157,087
Other Non-Labor	84,806	85,350	544	0.64%	85,350
Roadway	\$ 295,780	\$ 242,437	\$ (53,343)	-22.00%	\$ 242,437
Street Lights	\$ 187,619	\$ 200,000	\$ 12,381	6.19%	\$ 200,000
Traffic Control					
Salary/Benefits/Payroll Taxes	\$ 56,811	\$ 45,359	\$ (11,452)	-25.25%	\$ 45,359
Non-Labor	39,871	25,000	(14,871)	-59.48%	25,000
Capital	0	0	-		0
Traffic Control	\$ 96,682	\$ 70,359	\$ (26,323.00)	-37.41%	\$ 70,359
Snow & Ice					
Salary/Benefits/Payroll Taxes	\$ 45,748	\$ 44,271	\$ (1,477)	-3.34%	\$ 44,271
Non-Labor	13,102	5,200	(7,902)	-151.96%	5,200
Snow & Ice	\$ 58,850	\$ 49,471	(9,379)	-18.96%	\$ 49,471
Street Cleaning					
Salary/Benefits/Payroll Taxes	\$ 28,828	\$ 25,514	\$ (3,314)	-12.99%	\$ 25,514
Non-Labor	1,057	5,200	4,143	79.67%	5,200

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Street Cleaning	\$ 29,885	\$ 30,714	\$ 829	2.70%	\$ 30,714	
Transfers	\$ 6,271	\$ 6,271	\$ 0	0.00%	\$ 6,271	
Capital Projects	\$ 1,162,747	\$ 2,125,500	\$ 962,753	45.30%	\$ 2,125,500	
Street Fund No. 101 - Total Expenses	\$ 2,279,561	\$ 3,274,496	\$ 994,935	30.38%	\$ 3,274,497	
Street 101 Total Expenses Summary:						
Salary/Benefits/Payroll Taxes	\$ 536,543	\$ 569,661	\$ 33,118	5.81%	\$ 569,661	
Non-Labor - Other	\$ 580,271	\$ 579,335	\$ (936)	-0.16%	\$ 579,336	
Capital	\$ 1,162,747	\$ 2,125,500	\$ 962,753	45.30%	\$ 2,125,500	
Other Non-Budgeted Items						
Ending Cash:	\$ 354,046					
Park Mitigation/102						
Beginning Cash:	\$ 179,072					
Revenues:						
Fees	\$ 248,645	\$ 218,273	\$ 30,373	13.92%	\$ 218,273	
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,186	0	1,186		0	
Total Revenues	\$ 249,831	\$ 218,273	\$ 31,558	14.46%	\$ 218,273	
Expenses/Transfers:	\$ 161,455	\$ 161,455	\$ -	0.00%	\$ 161,455	
Ending Cash:	\$ 267,448					
Traffic Mitigation/104						
Beginning Cash:	\$ 468,341					
Revenues:						
Fees	\$ 800,719	\$ 370,728	\$ 429,991	115.99%	\$ 370,728	
Transfer In - Project Residuals	-	0	0		0	
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,229	0	2,229		0	
Total Revenues	\$ 802,948	\$ 370,728	\$ 432,220	116.59%	\$ 370,728	
Expenses/Transfers/Loans:	\$ 490,749	\$ 490,749	\$ 0	0.00%	\$ 490,749	
Ending Cash:	\$ 780,540					
Criminal Justice/106						
Beginning Cash:	\$ 4,569					
Revenues:						
State Revenues/Grants/Interfund Loans/Other	\$ 17,343	\$ 17,888	\$ (545)	-3.05%	\$ 17,888	
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0	
Total Revenues	\$ 17,343	\$ 17,888	\$ (545)	-3.05%	\$ 17,888	
Expenses:	\$ 14,000	\$ 14,000	\$ -		\$ 14,000	
Ending Cash:	\$ 7,912					
Local Criminal Justice/107						
Beginning Cash:	\$ 33,446					
Revenues:						
State Revenues	\$ 244,011	\$ 200,000	\$ 44,011	22.01%	\$ 200,000	
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0	
Total Revenues	\$ 244,011	\$ 200,000	\$ 44,011	22.01%	\$ 200,000	
Expenses/Transfers:	\$ 200,000	\$ 200,000	\$ -		\$ 200,000	
Ending Cash:	\$ 77,457					
Transp. Benefit District (TBD) .2% Sales Tax/113						
Beginning Cash:	\$ 91,668					
Revenues:						

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.2% Sales Tax - State Revenues	\$ 468,385	\$ 397,838	\$ 70,547	17.73%	\$ 397,838
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 468,385	\$ 397,838	\$ 70,547	17.73%	\$ 397,838
Expenses/Transfers:	\$ 330,000	\$ 330,000	\$ -		\$ 330,000
Ending Cash:	\$ 230,053				
<u>Hotel Motel Tax/198</u>					
Beginning Cash:	\$ 13,610				
Revenues:					
State Revenues/Other	\$ 90,542	\$ 52,000	\$ 38,542	74.12%	\$ 52,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 90,542	\$ 52,000	\$ 38,542	74.12%	\$ 52,000
Expenses:	\$ 53,595	\$ 53,595	\$ 0	0.00%	\$ 53,595
Ending Cash:	\$ 50,557				
<u>Street/Parks/Land Debt Service/214</u>					
Beginning Cash:	\$ 11,023				
Revenues:					
Transfers In	\$ 120,947	\$ 120,948	\$ (1)	0.00%	\$ 120,947
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	3	0	3		0
Total Revenues	\$ 120,950	\$ 120,948	\$ 3	0.00%	\$ 120,947
Expenses:	\$ 120,947	\$ 120,947	\$ -	0.00%	\$ 120,947
Ending Cash:	\$ 11,026				
<u>LaBounty LID 2006-1 Bond Debt Service/215</u>					
Beginning Cash:	\$ 4,220				
Revenues:					
Transfers In	\$ -	\$ 2,500	\$ (2,500)		\$ 2,500
LID Interest/Principal/Penalties	144,998	53,072	91,926	173.21%	53,072
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 144,998	\$ 55,572	\$ 89,426	160.92%	\$ 55,572
Expenses:	\$ 13,317	\$ 55,572	\$ 42,255		\$ 55,572
Ending Cash:	\$ 135,901				
<u>LaBounty LID 2006-1 Bond Guarantee/216</u>					
Beginning Cash:	\$ 28,136				
Revenues:					
Transfers In	\$ -	\$ -			\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	267	0	267		0
Total Revenues	\$ 267	\$ -	\$ 267		\$ -
Expenses:	\$ -	\$ 2,500	\$ 2,500		\$ 2,500
Ending Cash:	\$ 28,403				
<u>LaBounty GO Bond Debt Service/217</u>					
Beginning Cash:	\$ 148				
Revenues:					
Transfers In	\$ 26,720	\$ 26,720	\$ -	0.00%	\$ 26,720
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1	0	1		0
Total Revenues	\$ 26,721	\$ 26,720	\$ 1	0.00%	\$ 26,720
Expenses:	\$ 26,720	\$ 26,720	\$ -		\$ 26,720
Ending Cash:	\$ 149				

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2010 GO Bond Debt Service/218					
Beginning Cash:	\$ 1,382				
Revenues:					
Federal BAB Subsidy - 35% of Interest	\$ 69,080	\$ 68,080	\$ 1,000	1.47%	\$ 68,080
Transfers In	365,026	365,026	0	0.00%	365,026
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	7	160	(153)	-95.47%	160
Total Revenues	\$ 434,113	\$ 433,266	\$ 847	0.20%	\$ 433,266
Expenses:					
	\$ 432,308	\$ 432,358	\$ 50	0.01%	\$ 432,358
Ending Cash:	\$ 3,187				
2011 GO Bond Debt Service/219					
Beginning Cash:	\$ 3,035				
Revenues:					
Transfers In	\$ 159,638	\$ 160,238	\$ (601)	-0.37%	\$ 160,238
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	25	35	(10)	-28.86%	35
Total Revenues	\$ 159,662	\$ 160,273	\$ (611)	-0.38%	\$ 160,273
Expenses:					
	\$ 159,938	\$ 160,273	\$ 336	0.21%	\$ 160,273
Ending Cash:	\$ 2,760				
2013 Library GO Bond Debt Service/220					
Beginning Cash:	\$ 1,767				
Revenues:					
Property Tax	\$ 63,822	\$ 63,910	\$ (88)	-0.14%	\$ 63,910
Transfers In	122,162	122,162	0	0.00%	122,162
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1	0	1		0
Total Revenues	\$ 185,985	\$ 186,072	\$ (87)	-0.05%	\$ 186,072
Expenses:					
	\$ 186,072	\$ 186,072	\$ -	0.00%	\$ 186,072
Ending Cash:	\$ 1,680				
Real Estate Excise Tax REET 1/301					
Beginning Cash:	\$ 74,598				
Revenues:					
REET 1	\$ 343,783	\$ 275,000	\$ 68,783	25.01%	\$ 275,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	707	132	575	435.45%	132
Total Revenues	\$ 344,489	\$ 275,132	\$ 69,357	25.21%	\$ 275,132
Expenses/Transfers/Loans:					
	\$ 220,737	\$ 221,037	\$ 300	0.14%	\$ 221,037
Ending Cash:	\$ 198,351				
Real Estate Excise Tax REET 2/302					
Beginning Cash:	\$ 595,569				
Revenues:					
REET 2	\$ 343,783	\$ 275,000	\$ 68,783	25.01%	\$ 275,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,337	532	1,805	339.34%	532
Transfers In	0				0
Total Revenues	\$ 346,120	\$ 275,532	\$ 70,588	25.62%	\$ 275,532
Expenses/Transfers/Loans:					
	\$ 275,000	\$ 295,000	\$ (20,000)	-6.78%	\$ 295,000
Ending Cash:	\$ 666,689				
Star Park Constr./309					
Beginning Cash:	\$ 53,417				
Revenues:					
Donations	\$ 6,094	\$ -	\$ 6,094		\$ -
Grants	0	0	0		0

City of Ferndale					
Budget Summary					
For the Month of December 2017					
	12 Months		12 Months		
	Through December 31, 2017	Through December 31, 2017			12 Months
	2017	2017	\$	%	2017 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Transfers In/Interfund Loans	0	0	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	210	0	210		0
Total Revenues	\$ 6,304	\$ -	\$ 6,304		\$ -
Expenses:	\$ 16,297	\$ 17,000	\$ 703	4.13%	\$ 17,000
Ending Cash:	\$ 43,424				
Main & LaBounty + Walgreens Roundabouts Construction/347					
Beginning Cash:	\$ 903				
Revenues:					
Transfers In	\$ -	\$ -	\$ -		\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1	0	1		0
Total Revenues	\$ 1	\$ -	\$ 1		\$ -
Expenses:	\$ -	\$ -	\$ -		\$ -
Ending Cash:	\$ 904				
Thornton Road Overpass Construction/370					
Beginning Cash:	\$ 70,653				
Revenues:					
Transfers In	\$ -	\$ -	\$ -		\$ -
Grants	209,012	1,200,000	(990,988)	-82.58%	1,200,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 209,012	\$ 1,200,000	\$ (990,988)	-82.58%	\$ 1,200,000
Expenses:	\$ 247,204	\$ 1,200,000	\$ 952,796	79.40%	\$ 1,200,000
Ending Cash:	\$ 32,461				
Water/401					
Beginning Cash:	\$ 752,210				
Revenues:					
Connection Fees	\$ 841,415	\$ 600,000	\$ 241,415	40.24%	\$ 600,000
Connection Fees - Utility Billings	15,554	15,000	554	3.69%	15,000
Rate Revenue	2,241,780	2,187,246	54,534	2.49%	2,187,246
Fees & Other Revenue	206,409	164,000	42,409	25.86%	164,000
Other/Transfers In/State Loans & Grants/Interfund Loans	863,226	435,000	428,226	98.44%	435,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	12,043	1,000	11,043	1104.28%	1,000
Total Revenues	\$ 4,180,426	\$ 3,402,246	\$ 778,180	22.87%	\$ 3,402,246
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 167,029	\$ 220,916	\$ 53,887	24.39%	\$ 220,916
B&O/COF Utility Tax	401,561	388,009	(13,552)	-3.49%	388,009
Cent. Svcs, Computer/Equip.Rent Non-Labor	201,592	197,640	(3,952)	-2.00%	197,640
Other Non-Labor	42,692	58,350	15,658	26.84%	58,350
Administration	\$ 812,873	\$ 864,915	\$ 52,042	6.02%	\$ 864,915
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 340,240	\$ 356,130	\$ 15,890	4.46%	\$ 356,130
Non-Labor	70,811	88,592	17,781	20.07%	88,592
Maintenance	\$ 411,052	\$ 444,722	\$ 33,670	7.57%	\$ 444,722
Operations					
Salary/Benefits/Payroll Taxes	\$ 216,415	\$ 227,888.00	\$ 11,473	5.03%	\$ 227,888
PSE Electricity Non-Labor	144,127	143,222	(905)	-0.63%	143,222
Other Non-Labor	191,070	203,700	12,630	6.20%	203,700
Operations	\$ 551,612	\$ 574,810	\$ 23,198	4.04%	\$ 574,810
Capital	\$ 503,515	\$ 1,070,000	\$ 566,485	52.94%	\$ 1,070,000
Transfers/Loans/Misc	\$ 751,072	\$ 1,004,243	\$ 253,171	25.21%	\$ 1,004,243

City of Ferndale					
Budget Summary					
For the Month of December 2017					
	12 Months		12 Months		
	Through December 31, 2017	Through December 31, 2017			12 Months
	2017	2017	\$	%	2017 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Total Expenses/Transfers/Interfund Loans	\$ 3,030,124	\$ 3,958,690	\$ 928,566	23.46%	\$ 3,958,690
Water 401 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 723,684	\$ 804,934	\$ 81,250	10.09%	\$ 804,934
Non-Labor	\$ 1,051,853	\$ 1,079,513	\$ 27,660	2.56%	\$ 1,079,513
Capital	\$ 503,515	\$ 1,070,000	\$ 566,485	52.94%	\$ 1,070,000
Transfers	\$ 751,072	\$ 1,004,243	\$ 253,171	25.21%	\$ 1,004,243
Other Non-Budgeted Items	\$ -	\$ -			
Ending Cash:	\$ 1,902,512				\$ 195,766
Sewer/402					
Beginning Cash:	\$ 4,002,999				
Revenues:					
Connection Fees	\$ 1,206,613	\$ 717,224	\$ 489,389	68.23%	\$ 717,224
Connection Fees - Utility Billings	22,325	22,000	325	1.48%	22,000
Rate Revenue	2,954,146	3,032,934	(78,788)	-2.60%	3,032,934
Fees & Other Revenue	99,003	8,500	90,504	1064.77%	8,500
Leachate Revenue	404	0	404		0
Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds	0	260,000	(260,000)	-100.00%	260,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	11,108	10,000	1,108	11.08%	10,000
Total Revenues	\$ 4,293,599	\$ 4,050,658	\$ 242,940	6.00%	\$ 4,050,658
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 114,343	\$ 175,880	\$ 61,537	34.99%	\$ 175,880
B&O/COF Utility Tax	435,043	406,093	(28,950)	-7.13%	406,093
Cent. Svcs, Computer/Equip.Rent Non-Labor	147,319	130,601	(16,719)	-12.80%	130,601
Other Non-Labor	46,625	67,283	20,658	30.70%	67,283
Administration	\$ 743,329	\$ 779,857	\$ 36,527	4.68%	\$ 779,857
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 193,565	\$ 194,504	\$ 939	0.48%	\$ 194,504
Non-Labor	49,277	72,092	22,815	31.65%	72,092
Maintenance	\$ 242,842	\$ 266,596	\$ 23,754	8.91%	\$ 266,596
Operations					
Salary/Benefits/Payroll Taxes	\$ 213,574	\$ 227,888	\$ 14,314	6.28%	\$ 227,888
PSE Electricity Non-Labor	205,252	190,000	(15,252)	-8.03%	190,000
Sludge Removal Non-Labor 402.000.003	194,650	202,650	8,000	3.95%	202,650
Other Non-Labor	188,897	215,800	26,903	12.47%	215,800
Operations	\$ 802,374	\$ 836,338	\$ 33,965	4.06%	\$ 836,338
Capital	\$ 2,606,432	\$ 2,648,000	\$ 41,568	1.57%	\$ 2,648,000
Transfers/Debt Service/Interfund Loans/Misc	\$ 880,186	\$ 880,257	\$ 71	0.01%	\$ 880,257
Total Expenses/Transfers/Interfund Loans	\$ 5,275,163	\$ 5,411,048	\$ 135,885	2.51%	\$ 5,411,048
Sewer 402 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 521,482	\$ 598,272	\$ 76,790	12.84%	\$ 598,272
Non-Labor	\$ 1,267,064	\$ 1,284,519	\$ 17,455	1.36%	\$ 1,284,519
Capital	\$ 2,606,432	\$ 2,648,000	\$ 41,568	1.57%	\$ 2,648,000
Transfers	\$ 880,186	\$ 880,257	\$ 71	0.01%	\$ 880,257
Other Non-Budgeted Items	\$ -	\$ -			
Ending Cash:	\$ 3,021,435				\$ 2,642,609
95/96/05 Bond Redemption/403					
Beginning Cash:	\$ 5,255				

City of Ferndale					
Budget Summary					
For the Month of December 2017					
	12 Months		12 Months		
	Through December 31, 2017	Through December 31, 2017			12 Months
	2017	2017	\$	%	2017 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Revenues:					
Transfers In / Other	\$ 1,131,931	\$ 1,131,931	\$ -	0.00%	\$ 1,131,931
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	41	0	41		0
Total Revenues	\$ 1,131,972	\$ 1,131,931	\$ 41	0.00%	\$ 1,131,931
Expenses:					
	\$ 1,132,633	\$ 1,132,831	\$ 198	0.02%	\$ 1,132,831
Ending Cash:	\$ 4,594				
95/96/05 Bond Reserve/404					
Beginning Cash:	\$ 1,145,495				
Revenues:					
Transfers In	\$ -	\$ -	\$ -		\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,672	10,000	(7,328)	-73.28%	10,000
Total Revenues	\$ 2,672	\$ 10,000	\$ (7,328)	-73.28%	\$ 10,000
Expenses:					
	\$ -	\$ 10,000	\$ 10,000	100.00%	\$ 10,000
Ending Cash:	\$ 1,148,166				
Storm & Flood Control/407					
Beginning Cash:	\$ 920,971				
Revenues:					
Rate & Fee Revenue	\$ 1,111,983	\$ 1,089,290	\$ 22,694	2.08%	\$ 1,089,290
Mitigation Fees	129,647	200,000	(70,353)	-35.18%	200,000
Grants/Loans/Interfund Loans/Bond Proceeds/Donations/Transfers In/Misc	429,410	140,749	288,661	205.09%	140,749
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,424	200	1,224	610.97%	200
Total Revenues	\$ 1,672,464	\$ 1,430,239	\$ 242,225	16.94%	\$ 1,430,239
Expenses/Transfers/Loan Debt Service					
Salary/Benefits/Payroll Taxes	\$ 199,270	\$ 441,119	\$ 241,849	54.83%	\$ 441,119
Cent. Svcs, B&O/COF Utility Tax, Computer/Equip.Rent Non-Labor	197,555	213,010	15,455	7.26%	213,010
Non-Labor - Other	241,364	126,300	(115,064)	-91.10%	126,300
Capital	1,200,673	1,056,964	(143,709)	-13.60%	1,056,964
Transfers/Debt Service/Loans	88,670	90,138	1,468	1.63%	90,138
Expenses/Transfers/Loan Debt Service	\$ 1,927,531	\$ 1,927,531	\$ (0)	0.00%	\$ 1,927,531
Ending Cash:	\$ 665,904				
Utility Loan Service/408					
Beginning Cash:	\$ 6,565				
Revenues:					
Transfers In	\$ 355,202	\$ 359,812	\$ (4,610)	-1.28%	\$ 359,812
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 355,202	\$ 359,812	\$ (4,610)	-1.28%	\$ 359,812
Expenses:					
	\$ 353,319	\$ 353,320	\$ 1	0.00%	\$ 353,320
Ending Cash:	\$ 8,448				
CCWA Water Conversion Debt Service/409					
Beginning Cash:	\$ -				
Revenues:					
Assessments	\$ 56,692	\$ 126,000	\$ (69,308)	-55.01%	\$ 126,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	260,000	185,600	74,400	40.09%	185,600
Total Revenues	\$ 316,692	\$ 311,600	\$ 5,092	1.63%	\$ 311,600
Expenses:					
	\$ 295,819	\$ 296,000	\$ 181	0.06%	\$ 296,000
Ending Cash:	\$ 20,873				

City of Ferndale					
Budget Summary					
For the Month of December 2017					
	12 Months		12 Months		
	Through December 31, 2017	Through December 31, 2017			12 Months
	2017	2017	\$	%	2017 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Computer Repair/Replace/510					
Beginning Cash:	\$ -				
Revenues:					
Interfund Revenues	\$ 186,708	\$ 188,000	\$ (1,292)	-0.69%	\$ 188,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	-		0
Total Revenues	\$ 186,708	\$ 188,000	\$ (1,292)	-0.69%	\$ 188,000
Expenses:	\$ 186,708	\$ 187,624	\$ 916	0.49%	\$ 187,624
Ending Cash:	\$ 0				
Equipment Maint./Replace/550					
Beginning Cash:	\$ 37,038				
Revenues:					
Interfund Revenues	\$ 692,779	\$ 739,616	\$ (46,838)	-6.33%	\$ 739,616
Other Revenues/Bond Proceeds	237,548	0	237,548		0
Interfund Loans	0	0	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	5,082	0	5,082		0
Total Revenues	\$ 935,408	\$ 739,616	\$ 195,792	26.47%	\$ 739,616
Expenses:					
Salary/Benefits/Payroll Taxes	\$ 168,375	\$ 105,932	\$ (62,443)	-58.95%	\$ 105,932
Cent. Svcs, Computer Rent Non-Labor	18,773	18,595	(177.95)	-0.96%	18,595
Insurance Non-Labor	0	61,800	61800.00	100.00%	61,800
Op Supplies / Parts Non-Labor	72,374	85,000	12626.41	14.85%	85,000
Gas/Oil Non-Labor	96,859	110,000	13141.43	11.95%	110,000
Contract R&M Non-Labor	40,357	40,000	(357.05)	-0.89%	40,000
Other Non-Labor	18,797	23,760	4962.85	20.89%	23,760
Capital	232,326	204,000	(28325.67)	-13.89%	204,000
Interfund Loan Repayments	101,226	100,000	(1225.93)	-1.23%	100,000
Total Expenses:	\$ 749,086	\$ 749,087	\$ 1,227	0.16%	\$ 749,087
Ending Cash:	\$ 223,360				
Court Agency/650					
Revenues:	\$ 145,226	\$ 225,000	\$ 79,774	35.46%	\$ 225,000
Expenses:	\$ 145,226	\$ 225,000	\$ 79,774	35.46%	\$ 225,000
All Funds:					
Salary/Benefits/Payroll Taxes	\$ 7,132,978	\$ 7,469,133	\$ 336,155	4.50%	\$ 7,469,133