

City of Ferndale					
Budget Summary					
For the Month of December 2018					
	12 Months		12 Months		
	Through December 31,	Through December 31,			12 Months
	2018	2018	\$	%	2018 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Current Expense/001					
Beginning Cash:	\$ 2,774,210				
Revenues:					
Taxes:					
Property Taxes	\$ 1,300,015	\$ 1,300,280	(265)	-0.02%	\$ 1,300,280
Sales Tax	2,214,660	2,000,000	214,660	10.73%	2,000,000
Quarterly Mitigation Payments	16,326	61,079	(44,753)	-73.27%	61,079
Sales Tax - EMS	188,523	160,000	28,523	17.83%	160,000
Water/Sewer/Storm Utility Taxes	779,937	750,000	29,937	3.99%	750,000
Other Utility Taxes	1,002,688	947,500	55,188	5.82%	947,500
Total Taxes	\$ 5,502,150	\$ 5,218,859	283,291	5.43%	\$ 5,218,859
Licenses/Permits:					
Permits - Res./Com.	\$ 341,784	\$ 376,500	(34,716)	-9.22%	\$ 376,500
Bus. Licenses/Franchise Fees/Cell Tower Rent/Gun Permits	416,830	372,200	44,630	11.99%	372,200
Total Licenses/Permits	\$ 758,614	\$ 748,700	9,914	1.32%	\$ 748,700
Inter-govt	\$ 438,562	\$ 192,353	246,209	128.00%	\$ 192,353
Charges For Services:					
Central Service Charges to Other Funds	\$ 509,135	\$ 378,741	130,394	34.43%	\$ 378,741
Devel Review Fees	131,101	250,000	(118,899)	-47.56%	250,000
Res./Com. Fees	282,403	221,930	60,473	27.25%	221,930
Other Charges for Services	60,734	169,700	(108,966)	-64.21%	169,700
Total Charges For Services	\$ 983,374	\$ 1,020,371	(36,997)	-3.63%	\$ 1,020,371
Fines/Forfeit.	\$ 185,218	\$143,700	41,518	28.89%	\$ 143,700
Misc. - Res./Com. Deposits	\$ -	\$ -	0		\$ -
Misc. - Lummi Property Tax Equivalent	3,713	7,950	(4,237)	-53.29%	7,950
Misc. - Court Related	19,004	16,000	3,004	18.78%	16,000
Misc. - DV Consultant Donations From Other Cities	39,522	45,498	(5,976)	-13.13%	45,498
Misc. - Other	109,286	82,000	27,286	33.28%	82,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	29,962	2,500	27,462	1098.48%	2,500
Total Misc.	\$ 201,488	\$ 153,948	47,540	30.88%	\$ 153,948
Transfers In	\$ 1,043,820	\$1,075,674	(31,854)	-2.96%	\$ 1,075,674
Total Revenues	\$ 9,113,225	\$ 8,553,605	559,620	6.54%	\$ 8,553,605
Expenses:					
Council					
Salary/Benefits/Payroll Taxes	\$ 55,306	\$ 56,135	829	1.48%	\$ 56,135
Non-Labor	5,056	4,100	(956)	-23.31%	4,100
Council	\$ 60,362	\$ 60,235	(127)	-0.21%	\$ 60,235
Court					
Salary/Benefits/Payroll Taxes	\$ 194,456	\$ 193,821	(635)	-0.33%	\$ 193,821
Non-Labor	218,574	263,575	45,001	17.07%	263,575
Court	\$ 413,030	\$ 457,396	44,366	9.70%	\$ 457,396
Executive					
Salary/Benefits/Payroll Taxes	\$ 314,264	\$ 310,979	(3,285)	-1.06%	\$ 310,979
Non-Labor - Controllable:					
Office Supplies	\$ 1,706	\$200	(1,506)	-752.82%	\$ 200
O & M Supplies	0	0	0		0
Minor Office Equipment	0	0	0		0
Professional Services	20,004	20,500	496	2.42%	20,500
Cell Phone	1,447	1,800	353	19.61%	1,800
Travel	3,612	3,000	(612)	-20.39%	3,000
Training	2,782	4,000	1,218	30.45%	4,000

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Miscellaneous	2,687	3,500	813	23.24%	3,500
Subtotal Non-Labor - Controllable	\$ 32,237	\$ 33,000	763	2.31%	\$ 33,000
Non-Labor - Other:					
Computer Repair & Maintenance - Finance Administered	\$ 4,371	\$ 2,081	(2,291)	-110.11%	\$ 2,081
Equipment Repair & Maintenance - Finance Administered	1,523	6,365	4,842		6,365
Subtotal Non-Labor Other	\$ 5,894	\$ 8,446	2,551	30.21%	\$ 8,446
Total Non-Labor	\$ 38,132	\$ 41,446	3,314	8.00%	\$ 41,446
Total Executive	\$ 352,396	\$ 352,425	29	0.01%	\$ 352,425
Administrative Services					
Salary/Benefits/Payroll Taxes	\$ 105,781	\$ 104,465	(1,316)	-1.26%	\$ 104,465
Non-Labor	6,729	8,300	1,571	18.93%	\$ 8,300
Total Administrative	\$ 112,510	\$ 112,765	255	0.23%	\$ 112,765
Finance					
Salary/Benefits/Payroll Taxes	\$ 216,215	\$ 187,354	(28,861)	-15.40%	\$ 187,354
Non-Labor	33,076	63,990	30,914	48.31%	63,990
Finance	\$ 249,291	\$ 251,344	2,053	0.82%	\$ 251,344
Communications					
Salary/Benefits/Payroll Taxes	\$ 89,694	\$ 92,083	2,389	2.59%	\$ 92,083
Non-Labor	4,930	3,400	(1,530)	-44.99%	\$ 3,400
	\$ 94,624	\$ 95,483	859	0.90%	\$ 95,483
Legal Services	\$ 104,337	\$ 105,500	1,163	1.10%	\$ 105,500
General Government					
Non-Labor - General	\$ 287,668	\$ 320,503	32,835	10.24%	\$ 320,503
Non-Labor - Insurance/Deductibles	167,965	210,000	42,035	20.02%	210,000
Non-Labor - Audit	32,064	33,400	1,336	4.00%	33,400
Capital	0	0	0		0
General Government	\$ 487,697	\$ 563,903	76,206	13.51%	\$ 563,903
Law Enforcement					
Salary/Benefits/Payroll Taxes - Except O.T.	\$ 2,723,696	\$ 2,810,554	86,858	3.09%	\$ 2,810,554
Overtime - General	144,299	144,686	387	0.27%	144,686
Overtime - Stonegarden Grant	43,541	0	(43,541)		0
Overtime - Traffic Safety	3,309	0	(3,309)		0
Overtime - Special Events	17,074	0	(17,074)		0
Facilities - Other	94,163	60,906	(33,257)	-54.60%	60,906
Computer/Equip. Rent Non-Labor	337,992	280,956	(57,035)	-20.30%	280,956
Other Non-Labor	356,751	328,175	(28,576)	-8.71%	328,175
Capital	163	0	(163)		-
Law Enforcement	\$ 3,720,989	\$ 3,625,276	(95,712)	-2.64%	\$ 3,625,277
Detention					
Salary/Benefits/Payroll Taxes	\$ 101,787	\$ 95,939	(5,848)	-6.10%	\$ 95,939
Jail Contract Non-Labor	182,171	400,000	217,829	54.46%	400,000
Other Non-Labor	3,158	3,762	604	16.06%	3,762
Detention	\$ 287,117	\$ 499,701	212,585	42.54%	\$ 499,701
Building Inspection					
Salary/Benefits/Payroll Taxes	\$ 381,826	\$ 362,800	(19,026)	-5.24%	\$ 362,800
Computer/Equip. Rent Non-Labor	19,703	19,554	(149)	-0.76%	19,554
Other Non-Labor	11,330	16,850	5,520	32.76%	16,850
Capital	0	0	0		0
Building Inspection	\$ 412,859	\$ 399,204	(13,655)	-3.42%	\$ 399,204
Emergency Preparedness	\$ 158,880	\$ 136,667	(22,213)	-16.25%	\$ 136,667
Clean Air	\$ 4,638	\$ 4,638	1	0.01%	\$ 4,638
Engineering					
Salary/Benefits/Payroll Taxes	\$ 378,212	\$ 256,206	(122,006)	-47.62%	\$ 256,206
Computer/Equip. Rent Non-Labor	16,387	27,369	10,982	40.12%	27,369
Non-Labor	84,816	101,500	16,684	16.44%	101,500
Engineering	\$ 479,416	\$ 385,075	(94,340)	-24.50%	\$ 385,075
General Bldg. Maint.					

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Salary/Benefits/Payroll Taxes	\$ 49,711	\$54,955	5,244	9.54%	\$ 54,955
Non-Labor	98,647	183,396	84,749	46.21%	183,396
Capital	68,146	0	(68,146)		100,000
General Bldg. Maint.	\$ 216,504	\$ 238,351	21,847	9.17%	\$ 238,351
Parks					
Salary/Benefits/Payroll Taxes	\$ 384,129	\$ 443,807	59,678	13.45%	\$ 443,807
Computer/Equip.Rent Non-Labor	36,823	76,900	40,077	52.12%	76,900
Building Maintenance Non-Labor	110	1,000	890	89.00%	1,000
Other Non-Labor	129,035	138,900	9,865	7.10%	138,900
Capital	247,936	10,000	(237,936)	-2379.36%	10,000
Parks	\$ 798,033	\$ 670,607	(127,426)	-19.00%	\$ 670,607
Mental/Physical Health	\$ 1,674	\$ 3,600	1,926		\$ 3,600
Community Development Dept. 019					
Salary/Benefits/Payroll Taxes	\$ 492,834	\$ 394,270	(98,564)	-25.00%	\$ 394,270
Vehicle/Computer Rent Non-Labor	25,514	42,183	16,669	39.52%	42,183
Other Non-Labor	110,102	183,900	73,798	40.13%	183,900
Capital	0	0	0		0
Community Development Dept. 019	\$ 628,449	\$ 620,353	(8,096)	-1.31%	\$ 620,353
Transfers/Interfund Loans	\$ 99,944	\$106,944	7,000		\$ 106,944
Current Expense Fund No. 001 - Total Expenses	\$ 8,682,748	\$ 8,690,367	5,606	0.06%	\$ 8,690,368
Cur. Exp. (General) Fund No. 001 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 5,696,135	\$ 5,508,054	\$ (188,081)	-3.41%	\$ 5,508,054
Non-Labor - Other	\$ 2,738,514	\$ 3,172,313	\$ 431,786	13.61%	\$ 3,172,314
Capital	\$ 248,099	\$ 10,000	\$ (238,099)	-2380.99%	\$ 10,000
Other Non-Budgeted Items	\$ (526)				
Ending Cash:	3,205,960.29				
Gen. Fund Contingency Reserve/002					
Beginning Cash:	\$ 101,274				
Revenues:					
Transfers In	\$ -	\$0	0		\$ -
Interfund Loan Repayment					0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,898	300	1,598	532.67%	300
Total Revenues	\$ 1,898	\$ 300	1,598	532.67%	\$ 300
Expenses:					
	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 103,172				
Facilities Capital Reserve/003					
Beginning Cash:	\$ 101,274				
Revenues:					
Transfers In	\$ -	\$ -	0		\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,898	300	1,598	532.72%	300
Total Revenues	\$ 1,898	\$ 300	1,598	532.72%	\$ 300
Expenses:					
	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 103,172				
LEOFF 1 Reserve/004					
Beginning Cash:	\$ 515,240				
Revenues:					
Transfers In	\$ 150,000	\$ 150,000	0	0.00%	\$ 150,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	4,898	2,000	2,898	144.88%	2,000
Total Revenues	\$ 154,898	\$ 152,000	2,898	1.91%	\$ 152,000
Expenses:					
	\$ 28,371	\$ 132,178	103,807	78.54%	\$ 132,178
Ending Cash:	\$ 641,767				

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Solid Waste Tax/005					
Beginning Cash:	\$ 202,293				
Revenues:					
Solid Waste Tax	\$ 2,274,611	\$ 1,964,000	310,611	15.82%	\$ 1,964,000
Solid Waste Tax - Recyclables	49,498	36,000	13,498	37.50%	36,000
Transfer In From Fund 215	0	0	0		0
Late Fees	0	0	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 2,324,109	\$ 2,000,000	324,109	16.21%	\$ 2,000,000
Expenses:					
	\$ 2,096,682	\$ 2,096,682	0	0.00%	\$ 2,096,682
Ending Cash:	\$ 429,721				
Pioneer Pavilion Com. Center Operating/007					
Beginning Cash:	\$ 9,320				
Revenues:					
Rental Fees - COC	\$ -	\$ -	0		\$ -
Rental Fees / Other	22,603	14,355	8,248	57.45%	14,355
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Transfers In From Solid Waste Fund 005	20,000	20,000	0	0.00%	20,000
Total Revenues	\$ 42,603	\$ 34,355	8,248	24.01%	\$ 34,355
Expenses:					
	\$ 34,891	\$ 35,800	909	2.54%	\$ 35,800
Ending Cash:	\$ 17,031				
Street/101					
Beginning Cash:	\$ 347,389				
Revenues:					
Fuel Taxes + Multi Transpo City	\$ 313,847	\$ 311,561	2,286	0.73%	\$ 311,561
Encroachment Permits/Haul Route Review Fees	17,800	17,000	800	4.71%	17,000
Transfers In - Solid Waste Tax 005 & REET 1 & 2 & Traf Mit 104	1,673,717	1,784,401	(110,684)	-6.20%	1,784,401
Transfers In - TBD 113	445,000	445,000	0		445,000
Grants	915,609	1,449,533	(533,924)	-36.83%	1,449,533
Misc	1,612	0	1,612		-
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	0		-
Total Revenues	\$ 3,367,586	\$ 4,007,495	(639,909)	-15.97%	\$ 4,007,495
Expenses:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 194,488	\$ 288,544	94,056	32.60%	\$ 288,544
Central Services, Computer/Equip. Rent Non-Labor	242,150	177,616	(64,534)	-36.33%	177,616
Other Non-Labor	68,005	59,650	(8,354)	-14.01%	59,650
Administration	\$ 504,643	\$ 525,810	21,168	4.03%	\$ 525,810
Sidewalks					
Salary/Benefits/Payroll Taxes	\$ 5,602	\$ 22,267	16,665	74.84%	\$ 22,267
Non-Labor	4,421	6,000	1,579	26.31%	6,000
Sidewalks	\$ 10,023	\$ 28,267	18,244	64.54%	\$ 28,267
Roadway					
Salary/Benefits/Payroll Taxes	\$ 172,692	\$ 180,197	7,505	4.16%	\$ 180,197
Other Non-Labor	77,335	88,350	11,015	12.47%	88,350
Roadway	\$ 250,027	\$ 268,547	18,520	6.90%	\$ 268,547
Street Lights	\$ 158,129	\$ 200,000	41,871	20.94%	\$ 200,000
Traffic Control					
Salary/Benefits/Payroll Taxes	\$ 76,435	\$ 47,502	(28,933)	-60.91%	\$ 47,502
Non-Labor	42,433	26,000	(16,433)	-63.20%	26,000
Capital	0	0	0		0
Traffic Control	\$ 118,867	\$ 73,502	(45,365)	-61.72%	\$ 73,502
Snow & Ice					
Salary/Benefits/Payroll Taxes	\$ 17,208	\$ 46,259	29,051	62.80%	\$ 46,259

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Non-Labor	2,881	10,000	7,119	71.19%	10,000
Snow & Ice	\$ 20,089	\$ 56,259	36,170	64.29%	\$ 56,259
Street Cleaning					
Salary/Benefits/Payroll Taxes	\$ 26,486	\$ 26,720	234	0.87%	\$ 26,720
Non-Labor	582	2,700	2,118	78.46%	2,700
Street Cleaning	\$ 27,068	\$ 29,420	2,352	7.99%	\$ 29,420
Transfers	\$ 34,675	\$ 36,007			\$ 36,007
Capital Projects	\$ 2,396,858	\$ 2,655,000	258,142	9.72%	\$ 2,655,000
Street Fund No. 101 - Total Expenses	\$ 3,520,379	\$ 3,872,812	351,101	9.07%	\$ 3,872,812
Street 101 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 492,911	\$ 611,489	118,578	19.39%	\$ 611,489
Non-Labor - Other	\$ 630,611	\$ 606,323	(25,619)	-4.23%	\$ 606,323
Capital	\$ 2,396,858	\$ 2,655,000	258,142	9.72%	\$ 2,655,000
Other Non-Budgeted Items					
Ending Cash:	\$ 194,595				
Park Mitigation/102					
Beginning Cash:	\$ 267,449				
Revenues:					
Fees	\$ 141,214	\$ 220,000	(78,786)	-35.81%	\$ 220,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	3,569	300	3,269	1089.75%	300
Total Revenues	\$ 144,784	\$ 220,300	(75,516)	-34.28%	\$ 220,300
Expenses/Transfers:	\$ 110,216	\$ 110,216	0		\$ 110,216
Ending Cash:	\$ 302,016				
Traffic Mitigation/104					
Beginning Cash:	\$ 780,540				
Revenues:					
Fees	\$ 350,208	\$ 380,000	(29,792)	-7.84%	\$ 380,000
Transfer In - Project Residuals	-	-	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	4,321	0	4,321		0
Total Revenues	\$ 354,529	\$ 380,000	(25,471)	-6.70%	\$ 380,000
Expenses/Transfers/Loans:	\$ 902,656	\$ 910,000	7,344	0.81%	\$ 910,000
Ending Cash:	\$ 232,413				
Criminal Justice/106					
Beginning Cash:	\$ 7,912				
Revenues:					
State Revenues/Grants/Interfund Loans/Other	\$ 18,023	\$ 18,454	(431)	-2.33%	\$ 18,454
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 18,023	\$ 18,454	(431)	-2.33%	\$ 18,454
Expenses:	\$ 25,000	\$ 25,000	0		\$ 25,000
Ending Cash:	\$ 935				
Local Criminal Justice/107					
Beginning Cash:	\$ 77,456				
Revenues:					
State Revenues	\$ 263,723	\$ 220,000	43,723	19.87%	\$ 220,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 263,723	\$ 220,000	43,723	19.87%	\$ 220,000
Expenses/Transfers:	\$ 268,000	\$ 268,000	0		\$ 268,000
Ending Cash:	\$ 73,180				

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Transp. Benefit District (TBD) .2% Sales Tax/113					
Beginning Cash:	\$	230,053			
Revenues:					
.2% Sales Tax - State Revenues	\$	520,886	\$	400,000	120,885 30.22% \$ 400,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		0		0	0
Total Revenues	\$	520,886	\$	400,000	120,885 30.22% \$ 400,000
Expenses/Transfers:					
	\$	445,000	\$	445,000	0 0.00% \$ 445,000
Ending Cash:	\$	305,938			
Hotel Motel Tax/198					
Beginning Cash:	\$	50,557			
Revenues:					
State Revenues/Other	\$	78,172	\$	60,000	18,172 30.29% \$ 60,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		0		0	0
Total Revenues	\$	78,172	\$	60,000	18,172 30.29% \$ 60,000
Expenses:					
	\$	61,348	\$	62,500	1,152 1.84% \$ 62,500
Ending Cash:	\$	67,381			
Street/Parks/Land Debt Service/214					
Beginning Cash:	\$	11,027			
Revenues:					
Transfers In	\$	124,897	\$	124,897	0 \$ 124,897
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		7		0	7
Total Revenues	\$	124,904	\$	124,897	7 \$ 124,897
Expenses:					
	\$	124,897	\$	124,897	0 0.00% \$ 124,897
Ending Cash:	\$	11,034			
LaBounty LID 2006-1 Bond Debt Service/215					
Beginning Cash:	\$	135,901			
Revenues:					
Transfers In	\$	-	\$	-	0 \$ -
LID Interest/Principal/Penalties		23,428		39,718	(16,290) -41.01% 39,718
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		0		0	0
Total Revenues	\$	23,428	\$	39,718	(16,290) -41.01% \$ 39,718
Expenses:					
	\$	39,718	\$	39,718	0 \$ 39,718
Ending Cash:	\$	119,611			
LaBounty LID 2006-1 Bond Guarantee/216					
Beginning Cash:	\$	28,403			
Revenues:					
Transfers In	\$	-	\$	-	0 \$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		532		0	532 0
Total Revenues	\$	532	\$	-	532 \$ -
Expenses:					
	\$	-	\$	-	0 \$ -
Ending Cash:	\$	28,935			
LaBounty GO Bond Debt Service/217					
Beginning Cash:	\$	149			
Revenues:					
Transfers In	\$	26,720	\$	26,720	0 0.00% \$ 26,720
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		2		0	2
Total Revenues	\$	26,722	\$	26,720	2 0.01% \$ 26,720
Expenses:					
	\$	26,720	\$	26,720	0 0.00% \$ 26,720
Ending Cash:	\$	150			

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2010 GO Bond Debt Service/218						
Beginning Cash:	\$	3,187				
Revenues:						
Federal BAB Subsidy - 35% of Interest	\$	66,168	\$64,047	2,121	3.31%	\$ 64,047
Transfers In		363,631	363,631	0	0.00%	363,631
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		14	0	14		0
Total Revenues	\$	429,813	\$ 427,678	2,135	0.50%	\$ 427,678
Expenses:						
	\$	427,628	\$ 427,678	50	0.01%	\$ 427,678
Ending Cash:	\$	5,373				
2011 GO Bond Debt Service/219						
Beginning Cash:	\$	2,760				
Revenues:						
Transfers In	\$	161,204	\$162,076	(872)	-0.54%	\$ 162,076
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		42	0	42		0
Total Revenues	\$	161,245	\$ 162,076	(831)	-0.51%	\$ 162,076
Expenses:						
	\$	161,775	\$ 162,076	301	0.19%	\$ 162,076
Ending Cash:	\$	2,230				
2013 Library GO Bond Debt Service/220						
Beginning Cash:	\$	1,680				
Revenues:						
Property Tax	\$	63,387	\$ 63,910	(523)	-0.82%	\$ 63,910
Transfers In		122,162	122,162	0	0.00%	122,162
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		2	0	2		0
Total Revenues	\$	185,551	\$ 186,072	(521)	-0.28%	\$ 186,072
Expenses:						
	\$	186,072	\$ 186,072	0	0.00%	\$ 186,072
Ending Cash:	\$	1,159				
Real Estate Excise Tax REET 1/301						
Beginning Cash:	\$	198,350				
Revenues:						
REET 1	\$	361,804	\$ 300,000	61,804	20.60%	\$ 300,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		2,614	300	2,314	771.18%	300
Total Revenues	\$	364,418	\$ 300,300	64,118	21.35%	\$ 300,300
Expenses/Transfers/Loans:						
	\$	227,685	\$ 228,557	872	0.38%	\$ 228,557
Ending Cash:	\$	335,083				
Real Estate Excise Tax REET 2/302						
Beginning Cash:	\$	666,689				
Revenues:						
REET 2	\$	361,804	\$300,000	61,804	20.60%	\$ 300,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		7,070	0	7,070		0
Transfers In		0	0			0
Total Revenues	\$	368,875	\$ 300,000	68,875	22.96%	\$ 300,000
Expenses/Transfers/Loans:						
	\$	343,146	\$ 375,000	31,854	8.49%	\$ 375,000
Ending Cash:	\$	692,418				
Star Park Constr./309						
Beginning Cash:	\$	43,424				
Revenues:						
Donations	\$	-	\$ -	0		\$ -
Grants		0	0	0		0
Transfers In/Interfund Loans		0	0	0		0

City of Ferndale					
Budget Summary					
For the Month of December 2018					
	12 Months		12 Months		
	Through December 31,		Through December 31,		12 Months
	2018	2018	\$	%	2018 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ -	\$ -	0		\$ -
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 43,424				
Main & LaBounty + Walgreens Roundabouts Construction/347					
Beginning Cash:	\$ 905				
Revenues:					
Transfers In	\$ -	\$ -	0		\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	3	0	3		0
Total Revenues	\$ 3	\$ -	3		\$ -
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 908				
Thornton Road Overpass Construction/370					
Beginning Cash:	\$ 32,461				
Revenues:					
Transfers In	\$ 204,757	\$ 204,757	0		\$ 204,757
Grants	251,647	1,500,000	(1,248,353)	-83.22%	1,500,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 456,404	\$ 1,704,757	(1,248,353)	-73.23%	\$ 1,704,757
Expenses:	\$ 484,134	\$ 1,500,000	1,015,866	67.72%	\$ 1,500,000
Ending Cash:	\$ 4,730				
Water/401					
Beginning Cash:	\$ 1,883,410				
Revenues:					
Connection Fees	\$ 730,377	\$ 600,000	130,377	21.73%	\$ 600,000
Connection Fees - Utility Billings	14,901	15,000	(99)	-0.66%	15,000
Rate Revenue	2,263,324	2,287,863	(24,538)	-1.07%	2,287,863
Fees & Other Revenue	159,493	158,200	1,294	0.82%	158,200
Other/Transfers In/State Loans & Grants/Interfund Loans	187,361	2,175,000	(1,987,639)	-91.39%	2,175,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	27,518	1,000	26,518	2651.79%	1,000
Total Revenues	\$ 3,382,975	\$ 5,237,063	(1,854,088)	-35.40%	\$ 5,237,063
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 188,042	\$ 231,349	43,308	18.72%	\$ 231,349
B&O/COF Utility Tax	401,675	386,635	(15,040)	-3.89%	386,635
Cent. Svcs, Computer/Equip.Rent Non-Labor	224,809	165,015	(59,794)	-36.24%	165,015
Other Non-Labor	43,231	59,100	15,869	26.85%	59,100
Administration	\$ 857,756	\$ 842,099	(15,657)	-1.86%	\$ 842,099
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 450,577	\$388,175	(62,402)	-16.08%	\$ 388,175
Non-Labor	118,980	\$102,000	(16,980)	-16.65%	102,000
Maintenance	\$ 569,557	\$ 490,175	(79,382)	-16.19%	\$ 490,175
Operations					
Salary/Benefits/Payroll Taxes	\$ 255,771	\$238,205	(17,566)	-7.37%	\$ 238,205
PSE Electricity Non-Labor	163,946	\$145,000	(18,946)	-13.07%	145,000
Other Non-Labor	274,922	\$233,850	(41,072)	-17.56%	233,850
Operations	\$ 694,638	\$ 617,055	(77,583)	-12.57%	\$ 617,055
Capital	\$ 1,216,458	\$ 2,210,000	993,542	44.96%	\$ 2,210,000
Transfers/Loans/Misc	\$ 754,763	\$748,665	(6,098)	-0.81%	\$ 748,665
Total Expenses/Transfers/Interfund Loans	\$ 4,093,173	\$ 4,907,994	814,822	16.60%	\$ 4,907,994

City of Ferndale					
Budget Summary					
For the Month of December 2018					
	12 Months		12 Months		
	Through December 31,	Through December 31,			12 Months
	2018	2018	\$	%	2018 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Water 401 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 894,389	\$ 857,730	(36,660)	-4.27%	\$ 857,729
Non-Labor	\$ 1,227,563	\$ 1,091,600	(135,962)	-12.46%	\$ 1,091,600
Capital	\$ 1,216,458	\$ 2,210,000	993,542	44.96%	\$ 2,210,000
Transfers	\$ 754,763	\$ 748,665	(6,098)	-0.81%	\$ 748,665
Other Non-Budgeted Items	\$ -	\$ -			
Ending Cash:	\$ 1,173,212				\$ 2,212,479
Sewer/402					
Beginning Cash:	\$ 2,149,357				
Revenues:					
Connection Fees	\$ 929,415	\$ 824,807	104,608	12.68%	\$ 824,807
Connection Fees - Utility Billings	21,380	25,300	(3,920)	-15.50%	25,300
Rate Revenue	3,437,245	3,270,030	167,214	5.11%	3,270,030
Fees & Other Revenue	9,393	8,500	893	10.51%	8,500
Leachate Revenue	734	0	734		0
Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds	81,890	0	81,890		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	38,878	5,500	33,378	606.87%	5,500
Total Revenues	\$ 4,518,935	\$ 4,134,137	384,798	9.31%	\$ 4,134,137
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 117,672	\$ 183,999	66,328	36.05%	\$ 183,999
B&O/COF Utility Tax	464,407	443,343	(21,064)	-4.75%	443,343
Cent. Svcs, Computer/Equip.Rent Non-Labor	141,282	\$109,158	(32,124)	-29.43%	109,158
Other Non-Labor	61,524	\$55,050	(6,474)	-11.76%	55,050
Administration	\$ 784,884	\$ 791,550	6,666	0.84%	\$ 791,550
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 258,935	\$227,131	(31,804)	-14.00%	\$ 227,131
Non-Labor	28,194	\$85,400	57,206	66.99%	85,400
Maintenance	\$ 287,129	\$ 312,531	25,402	8.13%	\$ 312,531
Operations					
Salary/Benefits/Payroll Taxes	\$ 259,374	\$238,205	(21,169)	-8.89%	\$ 238,205
PSE Electricity Non-Labor	242,191	\$200,000	(42,191)	-21.10%	200,000
Sludge Removal Non-Labor 402.000.003	306,091	\$302,850	(3,241)	-1.07%	302,850
Other Non-Labor	251,175	\$252,700	1,525	0.60%	252,700
Operations	\$ 1,058,831	\$ 993,755	(65,077)	-6.55%	\$ 993,755
Capital	\$ 974,713	\$ 1,225,000	250,287	20.43%	\$ 1,225,000
Transfers/Debt Service/Interfund Loans/Misc	\$ 1,064,144	\$ 1,041,923	(22,221)	-2.13%	\$ 1,041,923
Total Expenses/Transfers/Interfund Loans	\$ 4,169,701	\$ 4,364,759	195,058	4.47%	\$ 4,364,759
Sewer 402 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 635,980	\$ 649,335	13,355	2.06%	\$ 649,335
Non-Labor	\$ 1,494,864	\$ 1,448,501	(46,363)	-3.20%	\$ 1,448,501
Capital	\$ 974,713	\$ 1,225,000	250,287	20.43%	\$ 1,225,000
Transfers	\$ 1,064,144	\$ 1,041,923	(22,221)	-2.13%	\$ 1,041,923
Other Non-Budgeted Items	\$ -	\$ -			
Ending Cash:	\$ 2,498,592				\$ 1,918,735
95/96/05 Bond Redemption/403					
Beginning Cash:	\$ 4,593				
Revenues:					
Transfers In / Other	\$ 1,136,783	\$ 1,136,783	0	0.00%	\$ 1,136,783
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	72	0	72		0
Total Revenues	\$ 1,136,855	\$ 1,136,783	72	0.01%	\$ 1,136,783
Expenses:	\$ 1,137,381	\$ 1,137,482	101	0.01%	\$ 1,137,482

City of Ferndale					
Budget Summary					
For the Month of December 2018					
	12 Months		12 Months		
	Through December 31,	Through December 31,			12 Months
	2018	2018	\$	%	2018 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Ending Cash:	\$ 4,067				
95/96/05 Bond Reserve/404					
Beginning Cash:	\$ 1,148,166				
Revenues:					
Transfers In	\$ -	\$ -	0		\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,421	3,000	(1,579)	-52.63%	3,000
Total Revenues	\$ 1,421	\$ 3,000	(1,579)	-52.63%	\$ 3,000
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 1,149,587				
WWTP Debt Service/405					
Beginning Cash:	\$ 850,000				
Revenues:					
Transfers In	\$ -	\$ -			\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	10,225				
Total Revenues	\$ 10,225	\$ -	0		
Expenses:					
Transfers/Debt Service/Loans	0	\$ -	0		\$ -
Expenses/Transfers/Loan Debt Service	0	0	0		0
Ending Cash:	\$ 860,225				
Storm & Flood Control/407					
Beginning Cash:	\$ 666,363				
Revenues:					
Rate & Fee Revenue	\$ 1,231,558	\$ 1,136,130	95,428	8.40%	\$ 1,136,130
Mitigation Fees	66,965	65,000	1,965	3.02%	65,000
Grants/Loans/Interfund Loans/Bond Proceeds/Donations/Transfers In/Misc	81,332	250,000	(168,668)	-67.47%	250,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	6,451	500	5,951	1189.41%	500
Total Revenues	\$ 1,386,307	\$ 1,451,630	(65,323)	-4.50%	\$ 1,451,630
Expenses/Transfers/Loan Debt Service					
Salary/Benefits/Payroll Taxes	\$ 302,919	\$ 477,283	174,364	36.53%	\$ 477,283
Cent. Svcs. B&O/COF Utility Tax, Computer/Equip.Rent Non-Labor	261,976	\$191,095	(70,881)	-37.09%	191,095
Non-Labor - Other	77,444	133,300	55,856	41.90%	133,300
Capital	538,544	660,000	121,456	18.40%	660,000
Transfers/Debt Service/Loans	192,252	192,252	0	0.00%	192,252
Expenses/Transfers/Loan Debt Service	\$ 1,373,135	\$ 1,653,930	280,795	16.98%	\$ 1,653,930
Ending Cash:	\$ 679,536				
Utility Loan Service/408					
Beginning Cash:	\$ 15,105				
Revenues:					
Transfers In	\$ 352,645	\$ 352,645	0	0.00%	\$ 352,645
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 352,645	\$ 352,645	0	0.00%	\$ 352,645
Expenses:	\$ 345,492	\$ 352,644	7,152	2.03%	\$ 352,644
Ending Cash:	\$ 22,258				
CCWA Water Conversion Debt Service/409					
Beginning Cash:	\$ 20,873				
Revenues:					
Assessments	\$ 79,029	\$ 50,000	29,029	58.06%	\$ 50,000

City of Ferndale					
Budget Summary					
For the Month of December 2018					
	12 Months		12 Months		
	Through December 31,		Through December 31,		12 Months
	2018		2018		2018 Budget
	Actual	Budget	\$	%	1st Budget Update
			Variance	Variance	
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 79,029	\$ 50,000	29,029	58.06%	\$ 50,000
Expenses:	\$ 36,284	\$ 36,284	0	0.00%	\$ 36,284
Ending Cash:	\$ 63,618				
<u>Computer Repair/Replace/510</u>					
Beginning Cash:	\$ -				
Revenues:					
Interfund Revenues	\$ 184,375	\$ 193,640	(9,266)	-4.78%	\$ 193,640
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	0		0
Total Revenues	\$ 184,375	\$ 193,640	(9,266)	-4.78%	\$ 193,640
Expenses:	\$ 184,375	\$ 193,640	9,265	4.78%	\$ 193,640
Ending Cash:	\$0				
<u>Equipment Maint./Replace/550</u>					
Beginning Cash:	\$ 223,360				
Revenues:					
Interfund Revenues	\$ 517,517	\$ 658,804	(141,287)	-21.45%	\$ 658,804
Other Revenues/Bond Proceeds	0	0	0		0
Interfund Loans/Transfers	513,324	545,000	(31,676)	-5.81%	545,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	664	0	664		0
Total Revenues	\$ 1,031,505	\$ 1,203,804	(172,298)	-14.31%	\$ 1,203,804
Expenses:					
Salary/Benefits/Payroll Taxes	\$ 131,471	\$ 110,714	(20,757)	-18.75%	\$ 110,714
Cent. Svcs, Computer Rent Non-Labor	34,453	19,272	(15,181)	-78.77%	19,272
Insurance Non-Labor	60,000	62,000	2,000	3.23%	62,000
Op Supplies / Parts Non-Labor	83,537	85,000	1,463	1.72%	85,000
Gas/Oil Non-Labor	118,383	110,000	(8,383)	-7.62%	110,000
Contract R&M Non-Labor	11,729	40,000	28,271	70.68%	40,000
Other Non-Labor	20,677	24,200	3,523	14.56%	24,200
Capital	567,731	636,000	68,269	10.73%	636,000
Interfund Loan Repayments	0	0	0		0
Total Expenses:	\$ 1,027,981	\$ 1,087,186	59,205	5.45%	\$ 1,087,186
Ending Cash:	\$226,884				
<u>Court Agency/650</u>					
Revenues:	\$ 203,258	\$ 225,000	21,742	9.66%	\$ 225,000
Expenses:	\$ 203,258	\$ 225,000	21,742	9.66%	\$ 225,000
<u>All Funds:</u>					
Salary/Benefits/Payroll Taxes	\$ 8,153,805	\$ 8,214,604	60,799	0.74%	\$ 8,214,604