

City of Ferndale					
Budget Summary					
For the Month of October 2018					
	<i>10 Months</i>	<i>10 Months</i>			
	Through October 31,	Through October 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	\$ 1,055,018	\$ 719,693	335,325	46.59%	\$ 1,300,280
Sales Tax	1,833,626	1,638,261	195,365	11.93%	2,000,000
Quarterly Mitigation Payments	16,326	45,809	(29,484)	-64.36%	61,079
Sales Tax - EMS	154,638	133,333	21,305	15.98%	160,000
Water/Sewer/Storm Utility Taxes	640,832	700,860	(60,028)	-8.56%	750,000
Other Utility Taxes	832,115	854,279	(22,164)	-2.59%	947,500
Total Taxes	\$ 4,532,554	\$ 4,092,236	440,318	10.76%	\$ 5,218,859
Licenses/Permits:					
Permits - Res./Com.	\$ 300,753	\$ 313,750	(12,997)	-4.14%	\$ 376,500
Bus. Licenses/Franchise Fees/Cell Tower Rent/Gun Permits	400,448	370,700	29,748	8.02%	372,200
Total Licenses/Permits	\$ 701,201	\$ 684,450	16,751	2.45%	\$ 748,700
Inter-govt	\$ 219,151	\$ 160,294	58,856	36.72%	\$ 192,353
Charges For Services:					
Central Service Charges to Other Funds	\$ -	\$ 315,618.75	(315,619)		\$ 378,741
Devel Review Fees	49,062	208,333	(159,271)	-76.45%	250,000
Res./Com. Fees	208,402	186,942	21,460	11.48%	221,930
Other Charges for Services	278,110	108,083	170,026	157.31%	169,700
Total Charges For Services	\$ 535,574	\$ 818,977	(283,403)	-34.60%	\$ 1,020,371
Fines/Forfeit.	\$ 150,994	\$ 119,750	31,244	26.09%	\$ 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	16,426	13,333	3,093	23.20%	16,000
Misc. - DV Consultant Donations From Other Cities	39,522	45,498	(5,976)	-13.13%	45,498
Misc. - Other	153,025	68,333	84,692	123.94%	82,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	22,137	2,083	20,054	962.60%	2,500
Total Misc.	\$ 234,824	\$ 137,198	97,626	71.16%	\$ 153,948
Transfers In	\$ 886,174	\$ 533,737	352,437		\$ 1,075,674
Total Revenues	\$ 7,260,471	\$ 6,546,641	713,830	10.90%	\$ 8,553,605
Expenses:					
Council					
Salary/Benefits/Payroll Taxes	\$ 46,047	\$ 46,779	732	1.57%	\$ 56,135
Non-Labor	4,480	3,418	(1,063)	-31.10%	4,100
Council	\$ 50,527	\$ 50,197	(331)	-0.66%	\$ 60,235
Court					
Salary/Benefits/Payroll Taxes	\$ 161,677	\$ 161,518	(159)	-0.10%	\$ 193,821
Non-Labor	164,577	197,681	33,105	16.75%	263,575
Court	\$ 326,253	\$ 359,199	32,945	9.17%	\$ 457,396
Executive					
Salary/Benefits/Payroll Taxes	\$ 203,165	\$ 197,299	(5,866)	-2.97%	\$ 235,979
Non-Labor - Controllable:					
Office Supplies	\$ 1,484	\$ 167	(1,317)	-788.44%	\$ 200
O & M Supplies	0	0	0		0
Minor Office Equipment	0	0	0		0
Professional Services	15,003	15,375	372	2.42%	20,500
Cell Phone	1,153	1,350	197	14.59%	1,800
Travel	3,553	2,250	(1,303)	-57.93%	3,000
Training	2,782	3,000	218	7.27%	4,000

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	2018	2018	\$	%	2018 Budget
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Miscellaneous	2,435	2,917	482	16.54%	3,500
Subtotal Non-Labor - Controllable	\$ 26,410	\$ 25,059	(1,351)	-5.39%	\$ 33,000
Non-Labor - Other:					
Computer Repair & Maintenance - Finance Administered	\$ 1,822	\$ 1,734	(88)	-5.08%	\$ 2,081
Equipment Repair & Maintenance - Finance Administered	0	5,303	5,303		6,365
Subtotal Non-Labor Other	\$ 1,822	\$ 7,037	5,215	74.11%	\$ 8,446
Total Non-Labor	\$ 31,414	\$ 32,096	682	2.13%	\$ 41,446
Total Executive	\$ 234,579	\$ 229,395	(5,184)	-2.26%	\$ 277,425
Administrative Services					
Salary/Benefits/Payroll Taxes	\$ 88,053	\$ 87,109	(944)	-1.08%	\$ 104,465
Non-Labor	5,385	6,863	1,478	21.54%	\$ 8,300
Total Administrative	\$ 93,437	\$ 93,972	534	0.57%	\$ 112,765
Finance					
Salary/Benefits/Payroll Taxes	\$ 170,169	\$ 156,128	(14,040)	-8.99%	\$ 187,354
Non-Labor	34,220	57,693	23,472	40.68%	63,990
Finance	\$ 204,389	\$ 213,821	9,432	4.41%	\$ 251,344
Communications					
Salary/Benefits/Payroll Taxes	\$ 74,725	\$ 76,386	1,661	2.17%	\$ 92,083
Non-Labor	2,207	2,959	751	25.39%	\$ 3,400
	\$ 78,495	\$ 79,345	2,412	3.04%	\$ 95,483
Legal Services	\$ 75,471	\$ 79,125	3,654	4.62%	\$ 105,500
General Government					
Non-Labor - General	\$ 238,134	\$ 265,477	27,343	10.30%	\$ 320,503
Non-Labor - Insurance/Deductibles	227,965	194,073	(33,892)	-17.46%	210,000
Non-Labor - Audit	31,215	33,400	2,185		33,400
Capital	0	0	0		0
General Government	\$ 497,314	\$ 492,950	(4,364)	-0.89%	\$ 563,903
Law Enforcement					
Salary/Benefits/Payroll Taxes - Except O.T.	\$ 2,097,065	\$ 2,332,128	235,063	10.08%	\$ 2,810,554
Overtime - General	81,928	120,572	38,643	32.05%	144,686
Overtime - Stonegarden Grant	27,529	0	(27,529)		0
Overtime - Traffic Safety	2,198	0	(2,198)		0
Overtime - Special Events	16,544	0	(16,544)		0
Facilities - Other	72,559	45,680	(26,879)	-58.84%	60,906
Computer/Equip. Rent Non-Labor	187,938	217,160	29,223	13.46%	280,956
Other Non-Labor	465,552	256,806	(208,746)	-81.29%	320,675
Capital	163	0	(163)		-
Law Enforcement	\$ 2,951,476	\$ 2,972,346	20,871	0.70%	\$ 3,617,777
Detention					
Salary/Benefits/Payroll Taxes	\$ 84,881	\$ 79,949	(4,932)	-6.17%	\$ 95,939
Jail Contract Non-Labor	130,282	276,923	146,641	52.95%	400,000
Other Non-Labor	863	2,822	1,958	69.40%	3,762
Detention	\$ 216,026	\$ 359,694	143,668	39.94%	\$ 499,701
Building Inspection					
Salary/Benefits/Payroll Taxes	\$ 277,230	\$ 301,124	23,894	7.93%	\$ 362,800
Computer/Equip. Rent Non-Labor	11,722	16,295	4,573	28.06%	19,554
Other Non-Labor	54,563	14,938	(39,625)	-265.27%	16,850
Capital	0	0	0		0
Building Inspection	\$ 343,515	\$ 332,357	(11,159)	-3.36%	\$ 399,204
Emergency Preparedness	\$ 125,102	\$ 33,198	(91,904)	-276.84%	\$ 136,667
Clean Air	\$ 4,638	\$ 4,638	0	0.00%	\$ 4,638
Engineering					
Salary/Benefits/Payroll Taxes	\$ 351,013	\$ 213,505	(137,508)	-64.41%	\$ 256,206
Computer/Equip. Rent Non-Labor	13,102	22,730	9,628	42.36%	27,369
Non-Labor	50,122	76,335	26,213	34.34%	101,500
Engineering	\$ 414,238	\$ 312,570	(101,668)	-32.53%	\$ 385,075
General Bldg. Maint.					

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Salary/Benefits/Payroll Taxes	\$ 46,635	\$45,613	(1,022)	-2.24%	\$ 54,955
Non-Labor	71,987	153,489	81,502	53.10%	183,396
Capital	68,146	0	(68,146)		100,000
General Bldg. Maint.	\$ 186,768	\$ 199,102	12,334	6.19%	\$ 238,351
Parks					
Salary/Benefits/Payroll Taxes	\$ 328,694	\$ 375,839	47,145	12.54%	\$ 443,807
Computer/Equip.Rent Non-Labor	522	64,083	63,561	99.19%	76,900
Building Maintenance Non-Labor	110	1,000	890	89.00%	1,000
Other Non-Labor	134,484	107,075	(27,409)	-25.60%	138,900
Capital	220,353	10,000	(210,353)	-2103.53%	10,000
Parks	\$ 684,163	\$ 557,997	(126,166)	-22.61%	\$ 670,607
Mental/Physical Health	\$ 1,674	\$ -	(1,674)		\$ 3,600
Community Development Dept. 019					
Salary/Benefits/Payroll Taxes	\$ 402,627	\$ 328,558	(74,069)	-22.54%	\$ 394,270
Vehicle/Computer Rent Non-Labor	36,299	35,153	(1,147)	-3.26%	42,183
Other Non-Labor	94,030	137,725	43,695	31.73%	173,900
Capital	0	0	0		0
Community Development Dept. 019	\$ 532,956	\$ 501,436	(31,520)	-6.29%	\$ 610,353
Transfers/Interfund Loans	\$ -	\$106,944	106,944		\$ 106,944
Current Expense Fund No. 001 - Total Expenses	\$ 7,021,022	\$ 6,804,967	(44,122)	-0.65%	\$ 8,597,868
Cur. Exp. (General) Fund No. 001 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 4,460,180	\$ 4,522,507	\$ 62,327	1.38%	\$ 5,433,054
Non-Labor - Other	\$ 2,340,326	\$ 2,272,460	\$ 104,067	4.58%	\$ 3,154,814
Capital	\$ 220,516	\$ 10,000	\$ (210,516)	-2105.16%	\$ 10,000
Other Non-Budgeted Items	\$ (67)				
Ending Cash:	3,013,291.93	-			
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	1,498	250	1,248	499.13%	300
Total Revenues	\$ 1,498	\$ 250	1,248		\$ 300
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 102,772				
Facilities Capital Reserve/003					
Beginning Cash:	\$ 101,274				
Revenues:					
Transfers In	\$ -	\$ -	0		\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,498	250	1,248	499.13%	300
Total Revenues	\$ 1,498	\$ 250	1,248		\$ 300
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 102,772				
LEOFF 1 Reserve/004					
Beginning Cash:	\$ 515,240				
Revenues:					
Transfers In	\$ -	\$ 100,000	(100,000)		\$ 100,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	3,587	1,667	1,920	115.20%	2,000
Total Revenues	\$ 3,587	\$ 101,667	(98,080)	-96.47%	\$ 102,000
Expenses:	\$ 23,341	\$ 110,148	86,807	78.81%	\$ 132,178
Ending Cash:	\$ 495,485				

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<u>Solid Waste Tax/005</u>					
Beginning Cash:	\$ 202,293				
Revenues:					
Solid Waste Tax	\$ 1,920,999	\$ 1,629,867	291,133	17.86%	\$ 1,964,000
Solid Waste Tax - Recyclables	44,638	29,400	15,238	51.83%	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	\$ 1,965,637	\$ 1,659,267	306,371	18.46%	\$ 2,000,000
Expenses:	\$ 1,582,569	\$ 1,626,323	43,754	2.69%	\$ 2,016,682
Ending Cash:	\$ 585,361				
<u>Pioneer Pavilion Com. Center Operating/007</u>					
Beginning Cash:	\$ 9,320				
Revenues:					
Rental Fees - COC	\$ -	\$ -	0		\$ -
Rental Fees / Other	20,228	4,000	16,228	405.69%	4,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Transfers In From Solid Waste Fund 005	0	20,000	(20,000)	-100.00%	20,000
Total Revenues	\$ 20,228	\$ 24,000	(3,773)	-15.72%	\$ 24,000
Expenses:	\$ 26,214	\$ 20,667	(5,547)	-26.84%	\$ 24,800
Ending Cash:	\$ 3,333				
<u>Street/101</u>					
Beginning Cash:	\$ 347,389				
Revenues:					
Fuel Taxes + Multi Transpo City	\$ 258,383	\$ 259,634	(1,251)	-0.48%	\$ 311,561
Encroachment Permits/Haul Route Review Fees	15,600	14,167	1,433	10.12%	17,000
Transfers In - Solid Waste Tax 005 & REET 1 & 2 & Traf Mit 104	1,673,717	1,262,807	410,910		1,524,401
Transfers In - TBD 113	445,000	445,000	0		445,000
Grants	948,468	768,941	179,527	23.35%	1,449,533
Misc	1,332	0	1,332		-
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	0		-
Total Revenues	\$ 3,342,500	\$ 2,750,549	591,952	21.52%	\$ 3,747,495
Expenses:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 166,871	\$ 240,453	73,582	30.60%	\$ 288,544
Central Services, Computer/Equip. Rent Non-Labor	6,508	151,269	144,761	95.70%	177,616
Other Non-Labor	146,566	46,622	(99,945)	-214.38%	59,650
Administration	\$ 319,946	\$ 438,344	118,398	27.01%	\$ 525,810
Sidewalks					
Salary/Benefits/Payroll Taxes	\$ 5,589	\$ 18,482	12,892	69.76%	\$ 22,267
Non-Labor	4,421	4,500	79	1.75%	6,000
Sidewalks	\$ 10,010	\$ 22,982	12,971	56.44%	\$ 28,267
Roadway					
Salary/Benefits/Payroll Taxes	\$ 134,308	\$ 149,564	15,256	10.20%	\$ 180,197
Other Non-Labor	30,093	66,263	36,169	54.58%	88,350
Roadway	\$ 164,401	\$ 215,826	51,425	23.83%	\$ 268,547
Street Lights	\$ 124,554	\$ 150,000	25,446	16.96%	\$ 200,000
Traffic Control					
Salary/Benefits/Payroll Taxes	\$ 54,622	\$ 39,427	(15,195)	-38.54%	\$ 47,502
Non-Labor	37,868	19,500	(18,368)	-94.19%	26,000
Capital	0	0	0		0
Traffic Control	\$ 92,489	\$ 58,927	(33,563)	-56.96%	\$ 73,502
Snow & Ice					
Salary/Benefits/Payroll Taxes	\$ 16,348	\$ 16,200	(148)	-0.91%	\$ 46,259

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Non-Labor	2,881	1,400	(1,481)	-105.80%	10,000
Snow & Ice	\$ 19,229	\$ 17,600	(1,629)	-9.25%	\$ 56,259
Street Cleaning					
Salary/Benefits/Payroll Taxes	\$ 22,568	\$ 22,178	(391)	-1.76%	\$ 26,720
Non-Labor	0	2,025	2,025	100.00%	2,700
Street Cleaning	\$ 22,568	\$ 24,203	1,634	6.75%	\$ 29,420
Transfers	\$ 24,757				\$ 11,250
Capital Projects	\$ 1,902,758	\$ 2,155,592	252,835	11.73%	\$ 2,655,000
Street Fund No. 101 - Total Expenses	\$ 2,680,712	\$ 3,083,472	427,518	13.86%	\$ 3,848,055
Street 101 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 400,306	\$ 486,303	85,997	17.68%	\$ 611,489
Non-Labor - Other	\$ 377,648	\$ 441,578	88,686	20.08%	\$ 581,566
Capital	\$ 1,902,758	\$ 2,155,592	252,835	11.73%	\$ 2,655,000
Other Non-Budgeted Items					
Ending Cash:	\$ 1,009,177				
<u>Park Mitigation/102</u>					
Beginning Cash:	\$ 267,449				
Revenues:					
Fees	\$ 122,954	\$ 181,733	(58,780)	-32.34%	\$ 220,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,677	250	2,427	970.99%	300
Total Revenues	\$ 125,631	\$ 181,983	(56,352)	-30.97%	\$ 220,300
Expenses/Transfers:	\$ 80,272	\$ 110,216	29,944		\$ 110,216
Ending Cash:	\$ 312,808				
<u>Traffic Mitigation/104</u>					
Beginning Cash:	\$ 780,540				
Revenues:					
Fees	\$ 327,546	\$ 314,167	13,379	4.26%	\$ 380,000
Transfer In - Project Residuals	-	-	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	3,772	0	3,772		0
Total Revenues	\$ 331,317	\$ 314,167	17,151	5.46%	\$ 380,000
Expenses/Transfers/Loans:	\$ 902,656	\$ 400,000	(502,656)	-125.66%	\$ 650,000
Ending Cash:	\$ 209,201				
<u>Criminal Justice/106</u>					
Beginning Cash:	\$ 7,912				
Revenues:					
State Revenues/Grants/Interfund Loans/Other	\$ 18,023	\$ 15,378	2,645	17.20%	\$ 18,454
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 18,023	\$ 15,378	2,645	17.20%	\$ 18,454
Expenses:	\$ 15,000	\$ 25,000	10,000		\$ 25,000
Ending Cash:	\$ 10,935				
<u>Local Criminal Justice/107</u>					
Beginning Cash:	\$ 77,456				
Revenues:					
State Revenues	\$ 216,831	\$ 183,333	33,498	18.27%	\$ 220,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 216,831	\$ 183,333	33,498	18.27%	\$ 220,000
Expenses/Transfers:	\$ 200,000	\$ 191,000	(9,000)		\$ 268,000
Ending Cash:	\$ 94,287				

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<u>Transp. Benefit District (TBD) .2% Sales Tax/113</u>					
Beginning Cash:	\$ 230,053				
Revenues:					
.2% Sales Tax - State Revenues	\$ 431,319	\$ 333,334	97,986	29.40%	\$ 400,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 431,319	\$ 333,334	97,986	29.40%	\$ 400,000
Expenses/Transfers:	\$ 445,000	\$ 445,000	0	0.00%	\$ 445,000
Ending Cash:	\$ 216,372				
<u>Hotel Motel Tax/198</u>					
Beginning Cash:	\$ 50,557				
Revenues:					
State Revenues/Other	\$ 67,520	\$ 50,000	17,520	35.04%	\$ 60,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 67,520	\$ 50,000	17,520	35.04%	\$ 60,000
Expenses:	\$ 32,711	\$ 39,250	6,539	16.66%	\$ 62,500
Ending Cash:	\$ 85,367				
<u>Street/Parks/Land Debt Service/214</u>					
Beginning Cash:	\$ 11,027				
Revenues:					
Transfers In	\$ 70,272	\$ 114,897	(44,625)		\$ 124,897
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	5	0	5		0
Total Revenues	\$ 70,277	\$ 114,897	(44,620)		\$ 124,897
Expenses:	\$ 77,585	\$ 56,572	(21,013)	-37.14%	\$ 124,897
Ending Cash:	\$ 3,720				
<u>LaBounty LID 2006-1 Bond Debt Service/215</u>					
Beginning Cash:	\$ 135,901				
Revenues:					
Transfers In	\$ -	\$ -	0		\$ -
LID Interest/Principal/Penalties	23,428	39,718	(16,290)		39,718
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 23,428	\$ 39,718	(16,290)		\$ 39,718
Expenses:	\$ -	\$ -	0		\$ 39,718
Ending Cash:	\$ 159,329				
<u>LaBounty LID 2006-1 Bond Guarantee/216</u>					
Beginning Cash:	\$ 28,403				
Revenues:					
Transfers In	\$ -	\$ -			\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	420	0	420		0
Total Revenues	\$ 420	\$ -	420		\$ -
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 28,823				
<u>LaBounty GO Bond Debt Service/217</u>					
Beginning Cash:	\$ 149				
Revenues:					
Transfers In	\$ 13,298	\$ 26,720	(13,422)	-50.23%	\$ 26,720
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1	0	1		0
Total Revenues	\$ 13,300	\$ 26,720	(13,420)	-50.23%	\$ 26,720
Expenses:	\$ 13,360	\$ 13,360	0		\$ 26,720
Ending Cash:	\$ 89				

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<u>2010 GO Bond Debt Service/218</u>					
Beginning Cash:	\$ 3,187				
Revenues:					
Federal BAB Subsidy - 35% of Interest	\$ 33,013	\$32,024	990	3.09%	\$ 64,047
Transfers In	65,861	363,631	(297,770)	-81.89%	363,631
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	11	0	11		0
Total Revenues	\$ 98,886	\$ 395,655	(296,769)	-75.01%	\$ 427,678
Expenses:	\$ 101,289	\$ 226,035	124,746	55.19%	\$ 427,678
Ending Cash:	\$ 784				
<u>2011 GO Bond Debt Service/219</u>					
Beginning Cash:	\$ 2,760				
Revenues:					
Transfers In	\$ 20,466	\$162,076	(141,610)	-87.37%	\$ 162,076
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	33	0	33		0
Total Revenues	\$ 20,499	\$ 162,076	(141,577)	-87.35%	\$ 162,076
Expenses:	\$ 21,038	\$ 23,007	1,970	8.56%	\$ 162,076
Ending Cash:	\$ 2,221				
<u>2013 Library GO Bond Debt Service/220</u>					
Beginning Cash:	\$ 1,680				
Revenues:					
Property Tax	\$ 35,374	\$ 35,545	(171)	-0.48%	\$ 63,910
Transfers In	62,699	122,162	(59,463)	-48.68%	122,162
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2	0	2		0
Total Revenues	\$ 98,075	\$ 157,707	(59,632)	-37.81%	\$ 186,072
Expenses:	\$ 93,036	\$ 108,576.00	15,540	14.31%	\$ 186,072
Ending Cash:	\$ 6,719				
<u>Real Estate Excise Tax REET 1/301</u>					
Beginning Cash:	\$ 198,350				
Revenues:					
REET 1	\$ 300,147	\$ 250,000	50,147	20.06%	\$ 300,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	1,923	250	1,673	669.34%	300
Total Revenues	\$ 302,070	\$ 250,250	51,820	20.71%	\$ 300,300
Expenses/Transfers/Loans:	\$ 15,330	\$ 165,810	150,480	90.75%	\$ 228,557
Ending Cash:	\$ 485,091				
<u>Real Estate Excise Tax REET 2/302</u>					
Beginning Cash:	\$ 666,689				
Revenues:					
REET 2	\$ 300,147	\$250,000	50,147	20.06%	\$ 300,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	5,301	0	5,301		0
Transfers In	0	0			0
Total Revenues	\$ 305,448	\$ 250,000	55,448	22.18%	\$ 300,000
Expenses/Transfers/Loans:	\$ 100,000	\$ 329,000	229,000		\$ 375,000
Ending Cash:	\$ 872,137				
<u>Star Park Constr./309</u>					
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 October 2018					
	<i>10 Months</i>	<i>10 Months</i>			
	<i>Through October 31,</i>	<i>Through October 31,</i>			<i>12 Months</i>
	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	2	0	2		0
Total Revenues	\$ 2	\$ -	2		\$ -
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 907				
Thornton Road Overpass Construction/370					
Beginning Cash:	\$ 32,461				
Revenues:					
Transfers In	\$ 124,757	\$ -	124,757		\$ -
Grants	237,823	1,285,362	(1,047,539)	-81.50%	1,500,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 362,580	\$ 1,285,362	(922,782)	-71.79%	\$ 1,500,000
Expenses:	\$ 407,886	\$ 1,473,000	1,065,114	72.31%	\$ 1,500,000
Ending Cash:	\$ (12,845)				
Water/401					
Beginning Cash:	\$ 1,883,410				
Revenues:					
Connection Fees	\$ 648,805	\$ 500,000	148,805	29.76%	\$ 600,000
Connection Fees - Utility Billings	12,510	12,500	10	0.08%	15,000
Rate Revenue	1,878,806	1,905,775	(26,969)	-1.42%	2,287,863
Fees & Other Revenue	139,480	131,774	7,706	5.85%	158,200
Other/Transfers In/State Loans & Grants/Interfund Loans	13,637	2,175,000	(2,161,363)	-99.37%	2,175,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	15,443	833	14,609	1753.14%	1,000
Total Revenues	\$ 2,708,681	\$ 4,725,882	(2,017,201)	-42.68%	\$ 5,237,063
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 154,755	\$ 192,020	37,265	19.41%	\$ 231,349
B&O/COF Utility Tax	330,244	322,196	(8,048)	-2.50%	386,635
Cent. Svcs, Computer/Equip.Rent Non-Labor	4,039	144,127	140,087	97.20%	165,015
Other Non-Labor	111,226	44,325	(66,901)	-150.93%	59,100
Administration	\$ 600,265	\$ 702,668	102,403	14.57%	\$ 842,099
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 389,881	\$ 322,185	(67,696)	-21.01%	\$ 388,175
Non-Labor	106,912	\$ 87,558	(19,354)	-22.10%	102,000
Maintenance	\$ 496,793	\$ 409,743	(87,050)	-21.25%	\$ 490,175
Operations					
Salary/Benefits/Payroll Taxes	\$ 207,685	\$ 197,710	(9,975)	-5.05%	\$ 238,205
PSE Electricity Non-Labor	122,961	\$ 122,547	(414)	-0.34%	145,000
Other Non-Labor	237,403	\$ 176,338	(61,066)	-34.63%	233,850
Operations	\$ 568,049	\$ 496,595	(71,454)	-14.39%	\$ 617,055
Capital	\$ 846,251	\$ 2,110,000.00	1,263,749	59.89%	\$ 2,210,000
Transfers/Loans/Misc	\$ 206,337	\$ 748,665	542,328	72.44%	\$ 748,665
Total Expenses/Transfers/Interfund Loans	\$ 2,717,695	\$ 4,467,672	1,749,976	39.17%	\$ 4,907,994

City of Ferndale					
Budget Summary					
For the Month of October 2018					
	<i>10 Months</i>	<i>10 Months</i>			
	<i>Through October 31,</i>	<i>Through October 31,</i>			<i>12 Months</i>
	2018	2018	\$	%	2018 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Water 401 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 752,321	\$ 711,916	(40,406)	-5.68%	\$ 857,729
Non-Labor	\$ 912,786	\$ 897,091	(15,696)	-1.75%	\$ 1,091,600
Capital	\$ 846,251	\$ 2,110,000	1,263,749	59.89%	\$ 2,210,000
Transfers	\$ 206,337	\$ 748,665	542,328	72.44%	\$ 748,665
Other Non-Budgeted Items	\$ -	\$ -			
Ending Cash:	\$ 1,874,397				\$ 2,212,479
Sewer/402					
Beginning Cash:	\$ 2,149,357				
Revenues:					
Connection Fees	\$ 796,235	\$ 683,339	112,896	16.52%	\$ 824,807
Connection Fees - Utility Billings	17,958	21,633	(3,675)	-16.99%	25,300
Rate Revenue	2,852,127	2,755,457	96,669	3.51%	3,270,030
Fees & Other Revenue	8,628	7,186	1,442	20.06%	8,500
Leachate Revenue	0	0	0		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	30,678	4,583	26,095	569.35%	5,500
Total Revenues	\$ 3,787,516	\$ 3,472,199	315,317	9.08%	\$ 4,134,137
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 89,409	\$ 152,719	63,310	41.46%	\$ 183,999
B&O/COF Utility Tax	376,641	373,656	(2,985)	-0.80%	443,343
Cent. Svcs, Computer/Equip.Rent Non-Labor	3,292	\$92,601	89,308	96.44%	109,158
Other Non-Labor	106,461	\$43,288	(63,174)	-145.94%	55,050
Administration	\$ 575,803	\$ 662,264	86,460	13.06%	\$ 791,550
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 199,535	\$ 188,519	(11,016)	-5.84%	\$ 227,131
Non-Labor	10,392	\$67,050	56,658	84.50%	85,400
Maintenance	\$ 209,926	\$ 255,569	45,642	17.86%	\$ 312,531
Operations					
Salary/Benefits/Payroll Taxes	\$ 210,638	\$ 197,710	(12,928)	-6.54%	\$ 238,205
PSE Electricity Non-Labor	169,047	\$166,666	(2,381)	-1.43%	200,000
Sludge Removal Non-Labor 402.000.003	302,076	\$302,850	774	0.26%	302,850
Other Non-Labor	162,051	\$211,625	49,574	23.43%	252,700
Operations	\$ 843,812	\$ 878,851	35,039	3.99%	\$ 993,755
Capital	\$ 949,830	\$ 771,968	(177,862)	-23.04%	\$ 1,225,000
Transfers/Debt Service/Interfund Loans/Misc	\$ 328,673	\$ 597,078	268,405	44.95%	\$ 1,041,923
Total Expenses/Transfers/Interfund Loans	\$ 2,908,044	\$ 3,165,729	257,685	8.14%	\$ 4,364,759
Sewer 402 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 499,582	\$ 538,948	39,366	7.30%	\$ 649,335
Non-Labor	\$ 1,129,960	\$ 1,257,735	127,775	10.16%	\$ 1,448,501
Capital	\$ 949,830	\$ 771,968	(177,862)	-23.04%	\$ 1,225,000
Transfers	\$ 328,673	\$ 597,078	268,405		\$ 1,041,923
Other Non-Budgeted Items	\$ -	\$ -			
Ending Cash:	\$ 3,028,829				\$ 1,918,735
95/96/05 Bond Redemption/403					
Beginning Cash:	\$ 4,593				
Revenues:					
Transfers In / Other	\$ 243,391	\$ 540,209	(296,818)	-54.95%	\$ 1,136,783
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	57	0	57		0
Total Revenues	\$ 243,448	\$ 540,209	(296,761)	-54.93%	\$ 1,136,783
Expenses:	\$ 243,991	\$ 300,545	56,554	18.82%	\$ 1,137,482

City of Ferndale					
Budget Summary					
For the Month of October 2018					
	10 Months	10 Months			
	Through October 31,	Through October 31,			12 Months
	2018	2018	\$	%	2018 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Ending Cash:	\$ 4,050				
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	0	1,421		3,000
Total Revenues	\$ 1,421	\$ -	1,421		\$ 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	6,887				
Total Revenues	\$ 6,887	\$ -	0		
Expenses:					
Transfers/Debt Service/Loans	0	\$ -	0		\$ -
Expenses/Transfers/Loan Debt Service	0	0	0		0
Ending Cash:	\$ 856,887				
Storm & Flood Control/407					
Beginning Cash:	\$ 666,363				
Revenues:					
Rate & Fee Revenue	\$ 1,023,582	\$ 934,458	89,124	9.54%	\$ 1,136,130
Mitigation Fees	60,612	58,448	2,164	3.70%	65,000
Grants/Loans/Interfund Loans/Bond Proceeds/Donations/Transfers In/Misc	9,172	200,000	(190,828)	-95.41%	250,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	4,674	417	4,257	1020.80%	500
Total Revenues	\$ 1,098,039	\$ 1,193,322	(95,284)	-7.98%	\$ 1,451,630
Expenses/Transfers/Loan Debt Service					
Salary/Benefits/Payroll Taxes	\$ 243,076	\$ 386,069	142,993	37.04%	\$ 477,283
Cent. Svcs, B&O/COF Utility Tax, Computer/Equip.Rent Non-Labor	112,118	\$24,698	(87,420)	-353.96%	25,237
Non-Labor - Other	131,027	254,369	123,342	48.49%	299,158
Capital	481,327	200,000	(281,327)	-140.66%	365,000
Transfers/Debt Service/Loans	60,723	179,168	118,445	66.11%	192,252
Expenses/Transfers/Loan Debt Service	\$ 1,028,270	\$ 1,044,303	16,033	1.54%	\$ 1,358,930
Ending Cash:	\$ 736,132				
Utility Loan Service/408					
Beginning Cash:	\$ 15,105				
Revenues:					
Transfers In	\$ 332,307	\$ 337,185	(4,878)	-1.45%	\$ 352,645
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 332,307	\$ 337,185	(4,878)	-1.45%	\$ 352,645
Expenses:	\$ 329,477	\$ 306,458	(23,019)	-7.51%	\$ 352,644
Ending Cash:	\$ 17,934				
CCWA Water Conversion Debt Service/409					
Beginning Cash:	\$ 20,873				
Revenues:					
Assessments	\$ 69,329	\$ 41,667	27,662	66.39%	\$ 50,000

City of Ferndale					
Budget Summary					
For the Month of October 2018					
	<i>10 Months</i>	<i>10 Months</i>			
	Through October 31,	Through October 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	\$ 69,329	\$ 41,667	27,662	66.39%	\$ 50,000
Expenses:	\$ -	\$ 42,333	42,333		\$ 36,284
Ending Cash:	\$ 90,202				
<u>Computer Repair/Replace/510</u>					
Beginning Cash:	\$ -				
Revenues:					
Interfund Revenues	\$ 152,212	\$ 161,367	(9,155)	-5.67%	\$ 193,640
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	0		0
Total Revenues	\$ 152,212	\$ 161,367	(9,155)	-5.67%	\$ 193,640
Expenses:	\$ 152,212	\$ 131,924	(20,288)	-15.38%	\$ 158,309
Ending Cash:	\$0				
<u>Equipment Maint./Replace/550</u>					
Beginning Cash:	\$ 223,360				
Revenues:					
Interfund Revenues	\$ 265,989	\$ 549,004	(283,015)		\$ 658,804
Other Revenues/Bond Proceeds	0	0	0		0
Interfund Loans/Transfers	0	545,000	(545,000)		545,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	524	0	524		0
Total Revenues	\$ 266,513	\$ 1,094,004	(827,491)	-75.64%	\$ 1,203,804
Expenses:					
Salary/Benefits/Payroll Taxes	\$ 104,914	\$ 92,262	(12,653)	-13.71%	\$ 110,714
Cent. Svcs, Computer Rent Non-Labor	538	16,060	15,522	96.65%	19,272
Insurance Non-Labor	0	46,550	46,550		62,000
Op Supplies / Parts Non-Labor	45,299	63,750	18,451	28.94%	85,000
Gas/Oil Non-Labor	94,229	82,500	(11,729)	-14.22%	110,000
Contract R&M Non-Labor	8,997	30,000	21,003	70.01%	40,000
Other Non-Labor	25,152	21,350	(3,802)	-17.81%	24,200
Capital	161,198	636,000	474,802	74.65%	636,000
Interfund Loan Repayments	0	0	0		0
Total Expenses:	\$ 440,327	\$ 988,472	548,144	55.45%	\$ 1,087,186
Ending Cash:	\$49,546				
<u>Court Agency/650</u>					
Revenues:	\$ 165,810	\$ 187,500	21,690	11.57%	\$ 225,000
Expenses:	\$ 165,810	\$ 187,500	21,690	11.57%	\$ 225,000
<u>All Funds:</u>					
Salary/Benefits/Payroll Taxes	\$ 6,460,379	\$ 6,738,005	277,625	4.12%	\$ 8,139,604