

City of Ferndale								
Budget Summary								
For the Month of October 2019								
	10 Months		10 Months					
	Through October 31,		Through October 31,		12 Months			
	2019	2019	\$	%	2019 Budget			
	Actual	Budget	Variance	Variance	1st Budget Update			
Current Expense/001								
Beginning Cash:	\$	3,205,960						
Revenues:								
Taxes:								
Property Taxes	\$	864,997	\$	993,069	(128,073)	-12.90%	\$	1,191,683
Sales Tax		1,995,176		1,791,667	203,509	11.36%		2,150,000
Sales Tax - EMS		162,847		145,833	17,013	11.67%		175,000
Water/Sewer/Storm Utility Taxes		737,370		700,000	37,370	5.34%		840,000
Other Utility Taxes		844,551		837,500	7,051	0.84%		1,005,000
Total Taxes	\$	4,604,941	\$	4,468,069	136,872	3.06%	\$	5,361,683
Licenses/Permits:								
Permits - Res./Com.	\$	394,060	\$	312,667	81,394	26.03%	\$	375,200
Bus. Licenses/Franchise Fees/Cell Tower Rent/Gun Permits		364,640		442,512	(77,872)	-17.60%		498,500
Total Licenses/Permits	\$	758,700	\$	755,178	3,522	0.47%	\$	873,700
Inter-govt	\$	225,155	\$	215,093	10,062	4.68%	\$	258,112
Charges For Services:								
Central Service Charges to Other Funds	\$	381,851	\$	424,279.50	(42,428)	-10.00%	\$	509,135
Devel Review Fees		-		0				250,000
Res./Com. Fees		321,347		204,917	116,431	56.82%		245,900
Other Charges for Services		148,013		93,589	54,424	58.15%		112,307
Total Charges For Services	\$	851,212	\$	722,785	128,427	17.77%	\$	1,117,342
Fines/Forfeit.	\$	173,600	\$	\$113,333	60,267	53.18%	\$	136,000
Misc. - Res./Com. Deposits	\$	-	\$	-	0		\$	-
Misc. - Lummi Property Tax Equivalent		-		6,625	(6,625)	0.00%		7,950
Misc. - Court Related		17,144		15,000	2,144	14.29%		18,000
Misc. - DV Consultant Donations From Other Cities		42,185		33,333	8,852	26.56%		40,000
Misc. - Other		582,756		73,659	509,096	691.15%		88,391
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments		47,658		16,667	30,992	185.95%		20,000
Total Misc.	\$	689,743	\$	145,284	544,459	374.75%	\$	174,341
Transfers In	\$	1,030,000	\$	\$1,027,500	2,500	0.24%	\$	1,233,000
Interfund Loan Repayments	\$	-	\$	-	0		\$	-
Total Revenues	\$	8,333,351	\$	7,447,243	886,108	11.90%	\$	9,154,177
Expenses:								
Council								
Salary/Benefits/Payroll Taxes	\$	45,311	\$	45,213	(98)	-0.22%	\$	54,256
Non-Labor		2,302		4,750	2,449	51.55%		5,700
Council	\$	47,612	\$	49,963	2,351	4.70%	\$	59,956
Court								
Salary/Benefits/Payroll Taxes	\$	140,365	\$	197,590	57,225	28.96%	\$	237,108
Non-Labor		214,839		206,304	(8,536)	-4.14%		275,071
Court	\$	355,204	\$	403,894	48,689	12.05%	\$	512,180
Executive								
Salary/Benefits/Payroll Taxes	\$	217,477	\$	210,735	(6,742)	-3.20%	\$	252,102
Non-Labor - Controllable:								
Office Supplies	\$	304		\$767	463	60.41%	\$	1,000
Professional Services		15,003		17,083	2,080	12.18%		20,500
Cell Phone		1,057		1,350	293	21.71%		1,800
Travel		3,928		2,500	(1,428)	-57.11%		3,000
Training		2,346		3,333	988	29.63%		4,000
Miscellaneous		8,641		8,917	276	3.09%		10,700
Subtotal Non-Labor - Controllable	\$	31,278	\$	33,950	2,672	7.87%	\$	41,000
Non-Labor - Other:								

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Computer Repair & Maintenance - Finance Administered	\$ 4,371	\$ 3,643	(729)	-20.00%	\$ 4,371
Equipment Repair & Maintenance - Finance Administered	1,523	1,269	(254)	-20.00%	1,523
Subtotal Non-Labor Other	\$ 5,894	\$ 4,912	(982)	-20.00%	\$ 5,894
Total Non-Labor	\$ 37,172	\$ 38,862	1,690	4.35%	\$ 46,894
Total Executive	\$ 254,649	\$ 249,597	(5,052)	-2.02%	\$ 298,996
Administrative Services					
Salary/Benefits/Payroll Taxes	\$ 122,584	\$ 164,944	42,360	25.68%	\$ 197,932
Non-Labor	6,699	7,608	909	11.95%	\$ 9,130
Total Administrative	\$ 129,283	\$ 172,552	43,269	25.08%	\$ 207,062
Finance					
Salary/Benefits/Payroll Taxes	\$ 262,016	\$ 320,738	58,722	18.31%	\$ 384,886
Non-Labor	22,236	27,154	4,918	18.11%	32,585
Finance	\$ 284,252	\$ 347,892	63,641	18.29%	\$ 417,471
Communications					
Salary/Benefits/Payroll Taxes	\$ 82,334	\$ 84,701	2,368	2.80%	\$ 101,641
Non-Labor	7,623	4,071	(3,552)	-87.24%	\$ 4,886
	\$ 89,957	\$ 88,773	(1,184)	-1.33%	\$ 106,527
Legal Services	\$ 87,646	\$ 79,125	(8,521)	-10.77%	\$ 105,500
General Government					
Non-Labor - General	\$ 228,805	\$ 278,396	49,592	17.81%	\$ 334,076
Non-Labor - Insurance/Deductibles	179,207	190,000	10,793	5.68%	190,000
Non-Labor - Audit	3,754	16,667	12,913	77.48%	20,000
Capital	0	0	0		0
General Government	\$ 411,765	\$ 485,063	73,298	15.11%	\$ 544,076
Law Enforcement					
Salary/Benefits/Payroll Taxes - Except O.T.	\$ 2,426,565	\$ 2,412,111	(14,454)	-0.60%	\$ 2,906,533
Overtime - General	100,273	125,303	25,031	19.98%	150,364
Overtime - Stonegarden Grant	16,388	29,413	13,024	44.28%	35,295
Overtime - Traffic Safety	3,203	2,086	(1,117)	-53.51%	2,504
Overtime - Special Events	12,034	12,684	650	5.12%	15,221
Facilities - Other	60,442	48,875	(11,568)	-23.67%	58,650
Computer/Equip. Rent Non-Labor	291,593	242,994	(48,599)	-20.00%	291,593
Other Non-Labor	291,862	343,136	51,274	14.94%	411,763
Capital	0	0	0		-
Law Enforcement	\$ 3,202,360	\$ 3,216,602	14,242	0.44%	\$ 3,871,922
Detention					
Salary/Benefits/Payroll Taxes	\$ 88,530	\$ 86,833	(1,697)	-1.95%	\$ 104,199
Jail Contract Non-Labor	161,045	208,333	47,288	22.70%	250,000
Other Non-Labor	2,448	4,613	2,165	46.93%	5,536
Detention	\$ 252,023	\$ 299,779	47,756	15.93%	\$ 359,735
Building Inspection					
Salary/Benefits/Payroll Taxes	\$ 258,959	\$ 330,051	71,092	21.54%	\$ 397,652
Computer/Equip. Rent Non-Labor	19,597	16,331	(3,266)	-20.00%	19,597
Other Non-Labor	8,077	16,663	8,586	51.53%	19,150
Capital	0	0	0		0
Building Inspection	\$ 286,632	\$ 363,044	76,412	21.05%	\$ 436,398
Emergency Preparedness	\$ 138,903	\$ 126,851	(12,053)	-9.50%	\$ 152,250
Clean Air	\$ 4,715	\$ 4,730	16	0.33%	\$ 4,730
Engineering					
Salary/Benefits/Payroll Taxes	\$ 156,849	\$ 295,212	138,362	46.87%	\$ 354,254
Computer/Equip. Rent Non-Labor	16,387	13,656	(2,731)	-20.00%	16,387
Non-Labor	61,668	833	(60,835)	-7300.16%	1,000
Engineering	\$ 234,905	\$ 309,701	74,796	24.15%	\$ 371,641
General Bldg. Maint.					
Salary/Benefits/Payroll Taxes	\$ 18,615	\$ 19,061	446	2.34%	\$ 22,874
Non-Labor	56,651	54,488	(2,163)	-3.97%	59,442
Capital	0	0	0		0
General Bldg. Maint.	\$ 75,267	\$ 73,549	(1,717)	-2.33%	\$ 82,316

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Parks					
Salary/Benefits/Payroll Taxes	\$ 354,130	\$ 344,360	(9,770)	-2.84%	\$ 406,032
Computer/Equip. Rent Non-Labor	36,823	30,686	(6,137)	-20.00%	36,823
Building Maintenance Non-Labor	0	833	833	100.00%	1,000
Other Non-Labor	78,482	108,050	29,568	27.37%	140,200
Capital	47,791	95,833	48,043	50.13%	115,000
	Parks \$ 517,225	\$ 579,762	62,537	10.79%	\$ 699,055
	Mental/Physical Health \$ 1,670	\$ 2,890	1,220	42.21%	\$ 3,600
Community Development Dept. 019					
Salary/Benefits/Payroll Taxes	\$ 350,373	\$ 382,585	32,211	8.42%	\$ 459,102
Vehicle/Computer Rent Non-Labor	22,020	18,350	(3,670)	-20.00%	22,020
Other Non-Labor	101,092	114,550	13,458	11.75%	143,000
Capital	0	0	0		0
	Community Development Dept. 019 \$ 473,485	\$ 515,485	42,000	8.15%	\$ 624,122
	Transfers/Interfund Loans \$ 106,723	\$ 107,811	1,088	1.01%	\$ 129,374
Current Expense Fund No. 001 - Total Expenses	\$ 6,954,276.26	\$ 7,215,739	480,703	6.66%	\$ 8,987,811
Cur. Exp. (General) Fund No. 001 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 4,656,006	\$ 5,063,620	\$ 407,614	8.05%	\$ 6,081,954
Non-Labor - Other	\$ 2,250,479	\$ 2,056,286	\$ 25,046	1.22%	\$ 2,790,856
Capital	\$ 47,791	\$ 95,833	\$ 48,043	50.13%	\$ 115,000
	Other Non-Budgeted Items \$ 278				
	Ending Cash: 4,585,313				
Gen. Fund Contingency Reserve/002					
	Beginning Cash: \$ 103,172				
Revenues:					
Transfers In	\$ -	\$ 0	0		\$ -
Interfund Loan Repayment					0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,091	1,500	591	39.38%	1,800
Total Revenues	\$ 2,091	\$ 1,500	591	39.38%	\$ 1,800
Expenses:	\$ -	\$ -	0		\$ -
	Ending Cash: \$ 105,263				
Facilities Capital Reserve/003					
	Beginning Cash: \$ 103,172				
Revenues:					
Transfers In	\$ -	\$ -	0		\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,091	1,500	591	39.38%	1,800
Total Revenues	\$ 2,091	\$ 1,500	591	39.38%	\$ 1,800
Expenses:	\$ -	\$ -	0		\$ -
	Ending Cash: \$ 105,263				
LEOFF 1 Reserve/004					
	Beginning Cash: \$ 641,767				
Revenues:					
Transfers In	\$ 200,000	\$ 200,000	0	0.00%	\$ 200,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	6,846	3,333	3,513	105.38%	4,000
Total Revenues	\$ 206,846	\$ 203,333	3,513	1.73%	\$ 204,000
Expenses:	\$ 26,521	\$ 83,333	56,813	68.18%	\$ 100,000
	Ending Cash: \$ 822,092				
Solid Waste Tax/005					
	Beginning Cash: \$ 429,721				
Revenues:					
Solid Waste Tax	\$ 2,292,515	\$ 1,909,867	382,648	20.04%	\$ 2,300,000
Solid Waste Tax - Recyclables	28,582	41,067	(12,485)	-30.40%	50,000

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	Actual	Budget	Variance	Variance	1st Budget Update
Transfer In	80,000	80,000	0	0.00%	80,000
Late Fees	0	0	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 2,401,097	\$ 2,030,933	370,163	18.23%	\$ 2,430,000
Expenses:	\$ 1,761,148	\$ 1,900,827	139,678	7.35%	\$ 2,280,992
Ending Cash:	\$ 1,069,669				
<u>Pioneer Pavilion Com. Center Operating/007</u>					
Beginning Cash:	\$ 17,031				
Revenues:					
Rental Fees - COC	\$ -	\$ -	0		\$ -
Rental Fees / Other	14,205	6,667	7,538	113.08%	8,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	13,672	7,500	6,172	82.30%	9,000
Transfers In From Solid Waste Fund 005	0	16,667		0.00%	20,000
Total Revenues	\$ 27,877	\$ 30,834	13,711	44.47%	\$ 37,000
Expenses:	\$ 42,698	\$ 34,889	(7,809)	-22.38%	\$ 41,867
Ending Cash:	\$ 2,210				
<u>Street/101</u>					
Beginning Cash:	\$ 6				
Revenues:					
Fuel Taxes + Multi Transpo City	\$ 250,702	\$ 258,333	(7,631)	-2.95%	\$ 310,000
Encroachment Permits/Haul Route Review Fees	18,600	13,333	5,267	39.50%	16,000
Transfers In - Solid Waste Tax 005 & REET 1 & 2 & Traf Mit 104	375,000	812,500	(437,500)	-53.85%	975,000
Transfers In - TBD 113	200,000	500,000	(300,000)	-60.00%	600,000
Grants	555,018	0	555,018		-
Misc	1,894	0	1,894		-
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	0		-
Total Revenues	\$ 1,401,214	\$ 1,584,167	(182,953)	-11.55%	\$ 1,901,000
Expenses:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 151,546	\$ 251,004	99,459	39.62%	\$ 301,205
Central Services, Computer/Equip. Rent Non-Labor	199,843	195,024	(4,819)	-2.47%	234,029
Other Non-Labor	16,784	64,621	47,837	74.03%	77,545
Administration	\$ 368,173	\$ 510,649	142,477	27.90%	\$ 612,779
Sidewalks					
Salary/Benefits/Payroll Taxes	\$ 14,433	\$ 5,050	(9,383)	-185.83%	\$ 6,084
Non-Labor	0	4,500	4,500	100.00%	6,000
Sidewalks	\$ 14,433	\$ 9,550	(4,883)	-51.14%	\$ 12,084
Roadway					
Salary/Benefits/Payroll Taxes	\$ 207,541	\$ 207,752	211	0.10%	\$ 250,303
Other Non-Labor	39,911	70,013	30,102	42.99%	93,350
Roadway	\$ 247,452	\$ 277,764	30,312	10.91%	\$ 343,653
Street Lights	\$ 114,425	\$ 150,000	35,575	23.72%	\$ 200,000
Traffic Control					
Salary/Benefits/Payroll Taxes	\$ 64,327	\$ 50,830	(13,497)	-26.55%	\$ 61,241
Non-Labor	26,296	22,500	(3,796)	-16.87%	30,000
Capital	0	0	0		0
Traffic Control	\$ 90,623	\$ 73,330	(17,293)	-23.58%	\$ 91,241
Snow & Ice					
Salary/Benefits/Payroll Taxes	\$ 42,844	\$ 37,951	(4,893)	-12.89%	\$ 45,542
Non-Labor	8,524	10,000	1,476	14.76%	10,000
Snow & Ice	\$ 51,368	\$ 47,951	(3,417)	-7.13%	\$ 55,542
Street Cleaning					
Salary/Benefits/Payroll Taxes	\$ 25,510	\$ 22,914	(2,596)	-11.33%	\$ 27,607
Non-Labor	0	2,025	2,025	100.00%	2,700
Street Cleaning	\$ 25,510	\$ 24,939	(571)	-2.29%	\$ 30,307
Transfers	\$ 110,000				\$ 110,000

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Capital Projects	\$ 229,398	\$ 270,833	41,435	15.30%	\$ 325,000
Street Fund No. 101 - Total Expenses	\$ 1,251,381	\$ 1,365,016	223,635	16.38%	\$ 1,780,605
Street 101 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 506,200	\$ 575,500	69,301	12.04%	\$ 691,981
Non-Labor - Other	\$ 515,783	\$ 518,683	112,900	21.77%	\$ 763,624
Capital	\$ 229,398	\$ 270,833	41,435	15.30%	\$ 325,000
Other Non-Budgeted Items					
Ending Cash:	\$ 149,839				
Park Mitigation/102					
Beginning Cash:	\$ 302,016				
Revenues:					
Fees	\$ 267,194	\$ 123,400	143,794	116.53%	\$ 150,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	4,657	1,250	3,407	272.56%	1,500
Total Revenues	\$ 271,851	\$ 124,650	147,201	118.09%	\$ 151,500
Expenses/Transfers:					
	\$ 191,995	\$ 178,871	(13,123)	-7.34%	\$ 214,646
Ending Cash:	\$ 381,873				
Traffic Mitigation/104					
Beginning Cash:	\$ 232,413				
Revenues:					
Fees	\$ 820,419	\$ 314,167	506,252	161.14%	\$ 380,000
Transfer In - Project Residuals	-	-	0		0
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2,871	1,667	1,204	72.23%	2,000
Total Revenues	\$ 823,289	\$ 315,833	507,456	160.67%	\$ 382,000
Expenses/Transfers/Loans:					
	\$ -	\$ 333,333	333,333	100.00%	\$ 400,000
Ending Cash:	\$ 1,055,702				
Criminal Justice/106					
Beginning Cash:	\$ 935				
Revenues:					
State Revenues/Grants/Interfund Loans/Other	\$ 18,799	\$ 14,000	4,799	34.28%	\$ 16,800
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 18,799	\$ 14,000	4,799	34.28%	\$ 16,800
Expenses:					
	\$ -	\$ 12,500	12,500	100.00%	\$ 15,000
Ending Cash:	\$ 19,734				
Local Criminal Justice/107					
Beginning Cash:	\$ 73,180				
Revenues:					
State Revenues	\$ 226,913	\$ 200,000	26,913	13.46%	\$ 240,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 226,913	\$ 200,000	26,913	13.46%	\$ 240,000
Expenses/Transfers:					
	\$ 250,000	\$ 250,000	(0)	0.00%	\$ 250,000
Ending Cash:	\$ 50,092				
Transp. Benefit District (TBD) .2% Sales Tax/113					
Beginning Cash:	\$ 289,938				
Revenues:					
.2% Sales Tax - State Revenues	\$ 468,590	\$ 402,500	66,090	16.42%	\$ 483,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 468,590	\$ 402,500	66,090	16.42%	\$ 483,000
Expenses/Transfers:					
	\$ 200,000	\$ 500,000	300,000	60.00%	\$ 600,000

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Ending Cash:	\$ 558,528				
Complete Steets/114					
Beginning Cash:	\$ -				
Revenues:					
TIB Grant	\$ 300,000	\$ 300,000	0	0.00%	\$ 300,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 300,000	\$ 300,000	0	0.00%	\$ 300,000
Expenses:	\$ 90,455				\$ 300,000
Ending Cash:	\$ 209,545				
Hotel Motel Tax/198					
Beginning Cash:	\$ 67,381				
Revenues:					
State Revenues/Other	\$ 65,105	\$ 50,000	15,105	30.21%	\$ 60,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 65,105	\$ 50,000	15,105	30.21%	\$ 60,000
Expenses:	\$ 29,250	\$ 57,083	27,833	48.76%	\$ 68,500
Ending Cash:	\$ 103,236				
Street/Parks/Land Debt Service/214					
Beginning Cash:	\$ 11,034				
Revenues:					
Transfers In	\$ 70,272	\$ 102,748	(32,476)	-31.61%	\$ 123,297
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	8	0	8		0
Total Revenues	\$ 70,280	\$ 102,748	(32,468)	-31.60%	\$ 123,297
Expenses:	\$ 76,785	\$ 102,749	25,964	25.27%	\$ 123,298
Ending Cash:	\$ 4,529				
LaBounty LID 2006-1 Bond Debt Service/215					
Beginning Cash:	\$ 119,611				
Revenues:					
Transfers In	\$ -	\$ -	0		\$ -
LID Interest/Principal/Penalties	13,517	17,500	(3,983)	-22.76%	21,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 13,517	\$ 17,500	(3,983)	-22.76%	\$ 21,000
Expenses:	\$ -	\$ 94,167	94,167	100.00%	\$ 113,000
Ending Cash:	\$ 133,128				
LaBounty LID 2006-1 Bond Guarantee/216					
Beginning Cash:	\$ 28,935				
Revenues:					
Transfers In	\$ -	\$ -			\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	586	250	336	134.54%	300
Total Revenues	\$ 586	\$ 250	336	134.54%	\$ 300
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 29,522				
LaBounty GO Bond Debt Service/217					
Beginning Cash:	\$ 150				
Revenues:					
Transfers In	\$ 13,360	\$ 22,266	(8,906)	-40.00%	\$ 26,720
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2	0	2		0
Total Revenues	\$ 13,362	\$ 22,266	(8,905)	-39.99%	\$ 26,720
Expenses:	\$ 13,360	\$ 22,267	8,907	40.00%	\$ 26,720
Ending Cash:	\$ 152				

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Budget Summary					
For the Month of October 2019					
	10 Months		10 Months		
	Through October 31,		Through October 31,		12 Months
	2019	2019	\$	%	2019 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
<u>2010 GO Bond Debt Service/218</u>					
Beginning Cash:	\$ 5,373				
Revenues:					
Federal BAB Subsidy - 35% of Interest	\$ 31,530	\$ 55,022	(23,493)	-42.70%	\$ 66,027
Transfers In	80,673	297,293	(216,620)	-72.86%	356,752
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	16	0	16		0
Total Revenues	\$ 112,218	\$ 352,315	(240,097)	-68.15%	\$ 422,778
Expenses:	\$ 96,339	\$ 352,315	255,976	72.66%	\$ 422,778
Ending Cash:	\$ 21,252				
<u>2011 GO Bond Debt Service/219</u>					
Beginning Cash:	\$ 2,230				
Revenues:					
Transfers In	\$ 81,888	\$ 136,479	(54,592)	-40.00%	\$ 163,775
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	45	25	20	80.76%	30
Total Revenues	\$ 81,933	\$ 136,504	(54,571)	-39.98%	\$ 163,805
Expenses:	\$ 19,388	\$ 136,479	117,092	85.79%	\$ 163,775
Ending Cash:	\$ 64,775				
<u>2013 Library GO Bond Debt Service/220</u>					
Beginning Cash:	\$ 1,159				
Revenues:					
Property Tax	\$ 35,728	\$ 53,258	(17,530)	-32.92%	\$ 63,910
Transfers In	64,793	101,802	(37,009)	-36.35%	122,162
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	2	0	2		0
Total Revenues	\$ 100,523	\$ 155,060	(54,537)	-35.17%	\$ 186,072
Expenses:	\$ 93,036	\$ 108,576.00	15,540		\$ 186,072
Ending Cash:	\$ 8,646				
<u>Real Estate Excise Tax REET 1/301</u>					
Beginning Cash:	\$ 335,083				
Revenues:					
REET 1	\$ 356,529	\$ 291,667	64,862	22.24%	\$ 350,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	3,604	833	2,771	332.53%	1,000
Total Revenues	\$ 360,133	\$ 292,500	67,633	23.12%	\$ 351,000
Expenses/Transfers/Loans:	\$ 81,120	\$ 181,680	100,561	55.35%	\$ 218,016
Ending Cash:	\$ 614,097				
<u>Real Estate Excise Tax REET 2/302</u>					
Beginning Cash:	\$ 692,418				
Revenues:					
REET 2	\$ 356,529	\$ 291,667	64,862	22.24%	\$ 350,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	9,239	2,083	7,156	343.47%	2,500
Transfers In	0	0			0
Total Revenues	\$ 365,768	\$ 293,750	72,018	24.52%	\$ 352,500
Expenses/Transfers/Loans:	\$ -	\$ 329,000	329,000		\$ 375,000
Ending Cash:	\$ 1,058,186				
<u>Star Park Constr./309</u>					
Beginning Cash:	\$ 43,424				
	\$ -				
Revenues:					
Donations	\$ 73	\$ -	73		\$ -
Transfers In/Interfund Loans	0	0	0		0

City of Ferndale					
Budget Summary					
For the Month of October 2019					
	10 Months		10 Months		
	Through October 31,		Through October 31,		12 Months
	2019	2019	\$	%	2019 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	\$ 73	\$ -	73		\$ -
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 43,497				
Main & LaBounty + Walgreens Roundabouts Construction/347					
Beginning Cash:	\$ 908				
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:	\$ 911				
Thornton Road Overpass Construction/370					
Beginning Cash:	\$ 215,318				
Revenues:					
Transfers In	\$ 475,000	\$ 395,833	79,167	20.00%	\$ 475,000
Grants	1,170,572	1,900,000	(729,428)	-38.39%	2,280,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 1,645,572	\$ 2,295,833	(650,261)	-28.32%	\$ 2,755,000
Expenses:	\$ 1,604,040	\$ 1,966,667	362,627	18.44%	\$ 2,360,000
Ending Cash:	\$ 256,850				
Water/401					
Beginning Cash:	\$ 1,172,644				
Revenues:					
Connection Fees	\$ 695,776	\$ 540,000	155,776	28.85%	\$ 648,000
Connection Fees - Utility Billings	11,867	12,500	(633)	-5.06%	15,000
Rate Revenue	1,960,179	1,967,088	(6,910)	-0.35%	2,360,506
Fees & Other Revenue	97,730	114,750	(17,020)	-14.83%	137,700
Other/Transfers In/State Loans & Grants/Interfund Loans	31,114	1,851,500	(1,820,386)	-98.32%	1,852,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	32,822	5,833	26,988	462.65%	7,000
Total Revenues	\$ 2,829,488	\$ 4,491,672	(1,662,184)	-37.01%	\$ 5,020,206
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 193,863	\$ 134,030	(59,834)	-44.64%	\$ 161,481
B&O/COF Utility Tax	337,767	245,601	(92,166)	-37.53%	284,509
Cent. Svcs. Computer/Equip.Rent Non-Labor	186,600	186,500	(100)	-0.05%	223,800
Other Non-Labor	51,312	82,125	30,813	37.52%	109,500
Administration	\$ 769,542	\$ 648,256	(121,286)	-18.71%	\$ 779,290
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 369,889	\$ 436,190	66,300	15.20%	\$ 523,428
Non-Labor	96,615	\$ 86,250	(10,365)	-12.02%	103,500
Maintenance	\$ 466,504	\$ 522,440	55,936	10.71%	\$ 626,928
Operations					
Salary/Benefits/Payroll Taxes	\$ 249,112	\$ 260,094	10,982	4.22%	\$ 313,367
PSE Electricity Non-Labor	110,198	\$ 120,833	10,635	8.80%	145,000
Other Non-Labor	121,551	\$ 196,363	74,812	38.10%	260,550
Operations	\$ 480,862	\$ 577,290	96,429	16.70%	\$ 718,917
Capital	\$ 393,618	\$ 2,658,333.33	2,264,715	85.19%	\$ 3,190,000
Transfers/Loans/Misc	\$ 236,185	\$ 431,755	195,570	45.30%	\$ 518,106
Total Expenses/Transfers/Interfund Loans	\$ 2,346,711	\$ 4,838,075	2,491,363	51.49%	\$ 5,833,440
Water 401 Total Expenses Summary:					

City of Ferndale					
Budget Summary					
For the Month of October 2019					
	10 Months		10 Months		12 Months
	Through October 31,		Through October 31,		2019 Budget
	2019	2019	\$	%	1st Budget Update
	Actual	Budget	Variance	Variance	
Salary/Benefits/Payroll Taxes	\$ 812,865	\$ 830,315	17,449	2.10%	\$ 998,476
Non-Labor	\$ 904,043	\$ 917,672	13,629	1.49%	\$ 1,126,859
Capital	\$ 393,618	\$ 2,658,333	2,264,715	85.19%	\$ 3,190,000
Transfers	\$ 236,185	\$ 431,755	195,570	45.30%	\$ 518,106
Other Non-Budgeted Items	\$ -	\$ -			
Ending Cash:	\$ 1,655,421	\$ 1,707,562	(52,141)		\$ 359,410
Sewer/402					
Beginning Cash:	\$ 2,498,876				
Revenues:					
Connection Fees	\$ 1,110,436	\$ 765,097	345,339	45.14%	\$ 918,116
Connection Fees - Utility Billings	17,061	21,633	(4,572)	-21.13%	25,300
Rate Revenue	3,070,721	2,806,263	264,459	9.42%	3,367,515
Fees & Other Revenue	45,079	7,186	37,893	527.33%	8,500
Leachate Revenue	404	0	404		0
Other/Transfers In/State Loans & Grants/Interfund Loans/Bond Proceeds	72,600	15,125,000	(15,052,400)	-99.52%	18,150,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	42,848	20,833	22,014	0.00%	25,000
Total Revenues	\$ 4,359,149	\$ 18,746,012	(14,386,863)	-76.75%	\$ 22,494,431
Expenses/Transfers/Interfund Loans:					
Administration					
Salary/Benefits/Payroll Taxes	\$ 138,950	\$ 134,477	(4,473)	-3.33%	\$ 162,020
B&O/COF Utility Tax	441,818	386,457	(55,361)	-14.33%	463,749
Cent. Svcs, Computer/Equip.Rent Non-Labor	119,633	\$116,371	(3,263)	-2.80%	140,274
Insurance - Self-Insurance Deductible	-	-	0		0
Other Non-Labor	48,872	\$82,363	33,491	40.66%	107,150
Administration	\$ 749,273	\$ 719,668	(29,606)	-4.11%	\$ 873,193
Maintenance					
Salary/Benefits/Payroll Taxes	\$ 145,874	\$169,725	23,851	14.05%	\$ 204,488
Non-Labor	28,535	\$67,050	38,515	57.44%	85,400
Maintenance	\$ 174,409	\$ 236,775	62,366	26.34%	\$ 289,888
Operations					
Salary/Benefits/Payroll Taxes	\$ 245,925	\$260,094	14,170	5.45%	\$ 313,367
PSE Electricity Non-Labor	154,727	\$166,666	11,939	7.16%	200,000
Sludge Removal Non-Labor 402.000.003	457,929	\$419,167	(38,762)	-9.25%	503,000
Other Non-Labor	219,655	\$230,863	11,208	4.85%	278,350
Operations	\$ 1,078,235	\$ 1,076,790	(1,445)	-0.13%	\$ 1,294,717
Capital	\$ 74,742	\$16,125,000	16,050,258	99.54%	\$ 19,350,000
Transfers/Debt Service/Interfund Loans/Misc	\$ 230,023	\$596,948	366,925	61.47%	\$ 716,338
Total Expenses/Transfers/Interfund Loans	\$ 2,306,683	\$ 18,755,180	16,448,497	87.70%	\$ 22,524,136
Sewer 402 Total Expenses Summary:					
Salary/Benefits/Payroll Taxes	\$ 530,749	\$ 564,296	33,547	5.94%	\$ 679,875
Non-Labor	\$ 1,471,169	\$ 1,468,935	(2,233)	-0.15%	\$ 1,777,923
Capital	\$ 74,742	\$ 16,125,000	16,050,258	99.54%	\$ 19,350,000
Transfers	\$ 230,023	\$ 596,948	366,925	61.47%	\$ 716,338
Other Non-Budgeted Items	\$ -	\$ -			
Ending Cash:	\$ 4,551,342				\$ 2,469,172
95/96/05 Bond Redemption/403					
Beginning Cash:	\$ 4,067				
Revenues:					
Transfers In / Other	\$ 268,319	\$ 950,974	(682,655)	-71.78%	\$ 1,141,169
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	79	0	79		0
Total Revenues	\$ 268,398	\$ 950,974	(682,576)	-71.78%	\$ 1,141,169
Expenses:					
	\$ 235,834	\$ 950,974	715,140	75.20%	\$ 1,141,169
Ending Cash:	\$ 36,630				

City of Ferndale					
Budget Summary					
For the Month of October 2019					
	10 Months		10 Months		
	Through October 31,		Through October 31,		12 Months
	2019	2019	\$	%	2019 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
95/96/05 Bond Reserve/404					
Beginning Cash:	\$ 1,149,587				
Revenues:					
Transfers In	\$ -	\$ -	0		\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	833	(833)	-100.00%	1,000
Total Revenues	\$ -	\$ 833	(833)	-100.00%	\$ 1,000
Expenses:	\$ -	\$ -	0		\$ -
Ending Cash:	\$ 1,149,587				
WWTP Debt Service/405					
Beginning Cash:	\$ 860,225				
Revenues:					
Transfers In	\$ -	\$ -			\$ -
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	\$ 17,432	7,500	9,932	132.42%	\$ 9,000
Total Revenues	\$ 17,432	\$ -	0		\$ 9,000
Expenses:	0	0	0		\$ -
Transfers/Debt Service/Loans	0	-	0		-
Expenses/Transfers/Loan Debt Service	0	0	0		0
Ending Cash:	\$ 877,657				
Storm & Flood Control/407					
Beginning Cash:	\$ 679,820				
Revenues:					
Rate & Fee Revenue	\$ 1,110,359	\$ 991,249	119,111	12.02%	\$ 1,189,498
Mitigation Fees	268,762	58,448	210,315	359.84%	65,000
Grants/Loans/Interfund Loans/Bond Proceeds/Donations/Transfers In/Misc	91,785	200,000	(108,215)	-54.11%	250,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	9,310	2,917	6,393	219.19%	3,500
Total Revenues	\$ 1,480,216	\$ 1,252,613	227,603	18.17%	\$ 1,507,998
Expenses/Transfers/Loan Debt Service					
Salary/Benefits/Payroll Taxes	\$ 341,985	\$ 275,127	(66,858)	-24.30%	\$ 344,152
Cent. Svcs. B&O/COF Utility Tax, Computer/Equip.Rent Non-Labor	105,935	\$212,644	106,710	50.18%	250,773
Non-Labor - Other	228,954	200,100	(28,854)	-14.42%	226,800
Capital	157,029	341,667	184,637	54.04%	410,000
Transfers/Debt Service/Loans	210,365	175,305	(35,060)	0.00%	210,366
Expenses/Transfers/Loan Debt Service	\$ 1,044,268	\$ 1,204,843	160,575	13.33%	\$ 1,442,091
Ending Cash:	\$ 1,115,768				
Utility Loan Service/408					
Beginning Cash:	\$ 22,258				
Revenues:					
Transfers In	\$ 163,640	\$ 153,302	10,338	0.00%	\$ 183,962
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 163,640	\$ 153,302	10,338	0.00%	\$ 183,962
Expenses:	\$ 162,574	\$ 153,302	(9,272)	-6.05%	\$ 183,962
Ending Cash:	\$ 23,323				
CCWA Water Conversion Debt Service/409					
Beginning Cash:	\$ 63,618				
Revenues:					
Assessments	\$ 51,494	\$ 41,667	9,827	23.59%	\$ 50,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	0	0	0		0
Total Revenues	\$ 51,494	\$ 41,667	9,827	23.59%	\$ 50,000
Expenses:	\$ -	\$ 79,983	79,983	100.00%	\$ 95,980

City of Ferndale					
Budget Summary					
For the Month of October 2019					
	10 Months		10 Months		
	Through October 31,		Through October 31,		12 Months
	2019	2019	\$	%	2019 Budget
	Actual	Budget	Variance	Variance	1st Budget Update
Ending Cash:	\$ 115,112				
Computer Repair/Replace/510					
Beginning Cash:	\$ -				
Revenues:					
Interfund Revenues	\$ 184,375	\$ 153,646	30,729	20.00%	\$ 184,375
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	-	0	0		0
Total Revenues	\$ 184,375	\$ 153,646	30,729	20.00%	\$ 184,375
Expenses:					
	\$ 179,204	\$ 131,924	(47,280)	-35.84%	\$ 158,309
Ending Cash:	\$ 5,170				
Equipment Maint./Replace/550					
Beginning Cash:	\$ 226,884				
Revenues:					
Interfund Revenues	\$ 517,517	431,264	86,253	20.00%	\$ 517,517
Other Revenues/Bond Proceeds	38,032	0	38,032		0
Interfund Loans/Transfers	250,000	208,333	41,667	20.00%	250,000
Misc. - Invest. & I/F Interest & Gain/Loss on Sale of Investments	4,907	333	4,573	1372.02%	400
Total Revenues	\$ 810,456	\$ 639,931	170,525	26.65%	\$ 767,917
Expenses:					
Salary/Benefits/Payroll Taxes	\$ 153,328	\$ 69,063	(84,266)	-122.01%	\$ 82,875
Cent. Svcs, Computer Rent Non-Labor	26,386	28,711	2,325	8.10%	34,453
Insurance Non-Labor	60,000	46,550	(13,450)	-28.89%	62,000
Op Supplies / Parts Non-Labor	55,232	63,750	8,518	13.36%	85,000
Gas/Oil Non-Labor	86,856	82,500	(4,356)	-5.28%	110,000
Contract R&M Non-Labor	20,022	30,000	9,978	33.26%	40,000
Other Non-Labor	29,674	23,975	(5,699)	-23.77%	27,700
Capital	324,755	267,882	(56,872)	-21.23%	321,459
Interfund Loan Repayments	0	0	0		0
Total Expenses:	\$ 756,253	\$ 612,431	(143,823)	-23.48%	\$ 763,487
Ending Cash:	\$ 281,087				
Court Agency/650					
Revenues:	\$ 191,878	\$ 187,500	(4,378)	-2.33%	\$ 225,000
Expenses:	\$ 191,878	\$ 187,500	(4,378)	-2.33%	\$ 225,000
Beginning Cash:	\$ 0				
Court Activity/651					
Revenues:	\$ 11,662	\$ -	(11,662)		\$ -
Expenses:	\$ 7,806	\$ 50,000	42,194	84.39%	\$ 100,000
Ending Cash:	\$ 3,856				
All Funds:					
Salary/Benefits/Payroll Taxes	\$ 7,001,133	\$ 7,377,920	376,786	5.11%	\$ 8,879,313